

**ANNUAL REPORT  
TOWN OF ALFRED, MAINE**



**FOR FISCAL YEAR  
JULY 2020 – JUNE 2021**

# THE PEOPLE OF ALFRED

## *Dedication*

Patience, cooperation, understanding, flexibility, and discipline are just a few of the words that can be used to describe the people of Alfred over the past difficult year. It is the reason we are dedicating this years Town report to the residents of Alfred.

When this nightmare from overseas came to visit nobody knew what to expect and every week seemed to bring more bad and confusing news. It was relentless.

The response and behavior of the people of Alfred was truly exceptional in many ways and no town could have asked for more from their citizens in this challenging environment. These challenges were unique in the many ways families and individuals had to deal with them.

Those with children suddenly had to juggle closed schools and daycares and still find a way to get to work or give up a paycheck. Adding to the burden the parks, playgrounds and other activities for children stopped.

Folks without children lost the camaraderie of family, friends and places of enjoyment and comfort like churches and libraries. Having a meal at a restaurant or seeing a movie became a memory.

Through it all most of you displayed the qualities listed above. You wore masks and practiced social distancing. You looked in on neighbors and loved ones and many grandparents became daily caregivers so parents could go to work. You made appointments when in the past none was needed and you navigated the stream of too often confusing and inconsistent information that came from well meaning multiple sources.

When vaccines became available most of you signed up and did what was needed for the greater good of everyone.

We should all be proud of the way our fellow Alfred residents responded and no Town Report dedication has been more deserved.

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
CHAIRMAN  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

# United States Senate

WASHINGTON, DC 20510

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

January 1, 2021

Dear Friends,

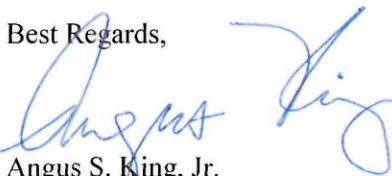
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.  
United States Senator

2162 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: 202-225-6116  
FAX: 202-225-5590  
WWW.PINGREE.HOUSE.GOV



HELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
AGRICULTURE, RURAL DEVELOPMENT, AND  
RELATED AGENCIES  
INTERIOR, ENVIRONMENT, AND  
RELATED AGENCIES  
MILITARY CONSTRUCTION, VETERANS AFFAIRS,  
AND RELATED AGENCIES  
HOUSE AGRICULTURE COMMITTEE  
SUBCOMMITTEES:  
BIOTECHNOLOGY, HORTICULTURE, AND  
RESEARCH  
CONSERVATION AND FORESTRY

Dear Friends,

2020 has been a year of unconscionable loss and hardship. The COVID-19 pandemic has ravaged our nation, magnifying long-unaddressed inequities. I hear daily from constituents whose lives have been upended by the pandemic. As we navigate these ongoing challenges, my top priority in Congress has been to advocate for the resources Maine residents, businesses, and institutions need to weather this crisis.

In March, the CARES Act was signed into law, providing much-needed relief to Mainers, including expanded unemployment benefits, stimulus checks, grants and loans for small businesses and nonprofits, and funding for health care providers on the front lines of this crisis. As this crisis wore on, I saw increased need; that's why I voted for the Heroes Act in May and again in October to provide further support. I'm relieved we passed another relief package at the end of December, but I know another round of support is still much needed in the coming year.

The pandemic isn't the only crisis we face. Climate change threatens Maine's environment and industries. This summer, the Gulf of Maine recorded its hottest day, and we experienced the longest, most severe drought in 20 years. Maine farms continue to be stymied by climate change, but they can also play a crucial role in combatting it. In February, I introduced the Agriculture Resilience Act to ensure American agriculture is net-zero by 2045. The release of Maine's Climate Action Plan is a major step in the fight against climate change. I will continue to work with state leaders to ensure they have federal support to achieve this agenda.

2021 will offer different challenges. We must distribute a vaccine to millions, restore jobs, uplift the economy, and repair the divisions that undermine our ability to make meaningful change. I look forward to working with the incoming presidential administration to meet these challenges and emerge as a stronger, more resilient nation.

As always, the needs of Mainers guide my work as we recover from this crisis. If there is anything my office can do to help, please reach out.

Sincerely,

Chellie Pingree  
Member of Congress



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

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. For nearly sixteen long, difficult months under a State of Civil Emergency, it was my responsibility to guide our state, to keep Maine people safe and healthy, and to stabilize our economy.

Guided by science and expert advice, I am proud that our state implemented one of the nation's best COVID-19 responses. We have distributed billions of dollars in Federal aid to minimize economic disruption and to support our people and businesses, and we implemented tailored public health measures to protect the health of Maine people. Because of this work, Maine has one of the lowest COVID case, hospitalization, and death rates in the country and we have one of the highest vaccination rates in the nation. Our economy is on the path to recovery and my Administration continues to partner with the Legislature to advance measures that will support Maine people.

In July, joined by Republican and Democratic lawmakers, I signed into law a balanced, bipartisan budget that supports Maine people. For the first time in Maine's history, we are funding 55 percent of education costs, we are fully restoring revenue sharing with municipalities to five percent, and we are providing property tax relief to hardworking Maine families and seniors. The budget also increases the State's Budget Stabilization Fund, or Rainy Day Fund, to an historic high.

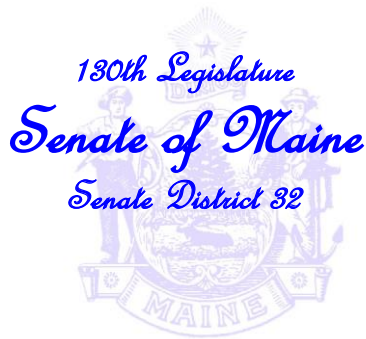
My Administration has worked with the Legislature to pass the Maine Jobs & Recovery Plan, an investment of more than \$1 billion in Federal relief funds to address economic development, workforce, and longstanding challenges. Drawing heavily from my Economic Recovery Committee and the State's 10-Year Economic Development Strategy, the plan supports Maine small businesses and heritage industries, encourages job creation, and invests in essential infrastructure – roads and bridges, broadband, affordable housing, and child care. Together, we will rebuild and strengthen our economy and rise from this unprecedented pandemic to be a stronger, better state than ever before.

The people of Maine have persevered and remained resilient, and I congratulate and thank you for all that you have done to protect yourselves, your loved ones, and your fellow citizens throughout this difficult time.

Sincerely,

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

Janet T. Mills  
Governor



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

Dear Friends and Residents of Alfred,

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

Despite the many challenges of the pandemic, the Legislature still accomplished much this session. In particular, I am very proud of the historic, bipartisan budget that passed this summer. The budget earned unanimous, bipartisan votes in the Legislature's budget committee and strong, bipartisan votes in both the Senate and the House.

Highlights from the budget include critical property tax relief, investments in Maine schools and teachers, and support for direct care workers and nursing homes. In regards to property tax relief, the budget makes good on the state's commitment to our cities, towns, and municipalities by fully investing in revenue sharing by the end of the biennium. This will raise municipal revenue sharing from 3.75% to 4.5% in Fiscal Year '22 and 5% in Fiscal Year '23. Additionally, the budget improved the Property Tax Fairness Credit by providing a one-time boost in the maximum benefit. The budget also changes eligibility for the program to provide property tax relief or rent relief to 83,000 Mainers.

Even with the COVID-19 vaccine rollout, people in Maine are still struggling. It is my utmost priority in this Legislature to support bills that help Maine families get back on their feet and invest in Maine so that we can have a stable future. We all need to work together to stay safe and get through this.

If you have any questions or concerns, I am always available to listen and to help when I can. Please email me at [Susan.Deschambault@gmail.com](mailto:Susan.Deschambault@gmail.com) or call my office at (207) 287-1515. I also encourage you to sign up to my emailing list to receive my regular legislative updates. You can do so at [www.mainesenate.org](http://www.mainesenate.org).

Sincerely,

Susan Deschambault  
Senate District 32



March 9, 2021

**Town of Alfred, Maine**

**Annual Report**

**2020-2021**

To the Community We Serve:

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

Also assigned to the Troop A barracks are Detectives with the Maine State Police, Major Crimes Unit. These Detectives specialize in investigating homicides, suspicious deaths, sexual abuse and child abuse cases. All members of the Troop work closely with these Detectives to provide assistance and support when needed.

The State Police offer several other resources to the law enforcement and public safety platform for the town of Alfred and surrounding communities. The State Police specialty teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team, Crisis Negotiation Team and the Incident Management Team. In addition to our specialty teams, the State Police Commercial Vehicle Enforcement Unit has several Troopers assigned to the York County area, which will assist patrol units when necessary.

The Town of Alfred should also be aware that Troop A now has two canine teams, two troopers assigned to the State Police Tactical Team, one drug recognition technician, two crisis negotiators and two firearms instructors.

During 2020 the State Police covered a total of 884 calls for service in Alfred. This is a decrease of 145 calls from the previous year. The impact of COVID-19 undoubtedly changed the number of calls for service received in Alfred in 2020.

The area of most concern continues to be the opioid epidemic that is afflicting New England, including the State of Maine. We are seeing more serious drug violations and are expecting there will be



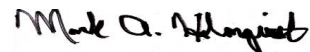
continued problems in this area. Fortunately, the attention this issue is receiving from our state and national representatives should assist with our collective efforts to combat this ongoing threat to our communities.

Troop A will continue to provide patrol coverage for Alfred during 2021 with the use of special traffic details for OUI, distracted driving, seatbelt and speed enforcement. We also will continue to partner with our surrounding police agencies to assure collaboration and information sharing is maintained as an important part of our investigative and preventative efforts for Alfred.

During the past year, Troop A worked with the Selectpersons, community and businesses of Alfred to address issues impacting your community. The collaboration with all entities involved is a good example of assuring the citizen's safety through cooperation and community partnerships. A continued working relationship will assure the upcoming year will reflect our best efforts to keep Alfred safe.

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

Sincerely,



Lt. Mark A. Holmquist  
Troop Commander  
Maine State Police, Troop A

Larry Malone  
Superintendent

Erica Mazzeo  
Director of Curriculum

## Regional School Unit 57

86 West Road, Waterboro, Maine 04087  
Tel. No. (207) 247-3221  
Fax. No. (207) 247-3477

Colin M. Walsh, CPA  
Director of Finance

Timothy O'Connor  
Director of Special Education

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

January 2021

To: Alfred Selectmen

I am pleased to report to your community the state of our schools. The information provided is for the current 2020-2021 school year and is inclusive of all schools and will include specific information pertaining to your community.

**Curriculum/Programming:** Let me start by saying that we recognize the hardships this situation has created for many families in our communities and the importance of the district's role in our communities. We would like to thank the community for its support during these exceptional times. While the challenges of this situation have presented unrest at times, we are grateful to our incredible staff, students, and families for keeping a steady course in supporting our primary purpose of offering high quality educational opportunities for all learners.

In March, along with the rest of the nation, RSU #57 experienced an abrupt disruption to school as we knew it. We are proud to have launched remote education within days of closing schools in the midst of incredible unknowns and that our educational opportunities were sustained daily for our learners as the 2019-2020 school year came to a unique close. All the while, our teachers and administrators worked to prepare our learners for a socially supported and academically informed return to the 2020-2021 school year.

After assessing the needs of our families for the 2020-2021 school year, we are incredibly pleased to be offering a 5-day-a-week in-person experience and a synchronous online instructional program for our families to select from in order to meet their own unique needs. The preparation and maintenance for this structure has meant that our entire staff have had to make significant changes to how they perform their responsibilities. We appreciate their courageous approach and the personal adjustments they are making to accomplish our responsibilities to the communities.

I would like to highlight examples of educational programming changes that are proving to meet our students' needs:

At our high school, a total of 265 students (30% of high school students) have been enrolled in 328 different Extended Learning Opportunities (ELO) during the Fall semester. This includes students taking independent studies, dual/concurrent enrolled courses, vocational placement, School-to-Work and personal learning plans. The high school has increased their dual and concurrent enrollment numbers from approximately 24 students in the Fall of 2018 to approximately 58 students enrolled in the Fall of 2019. We currently have a total of 84 students enrolled in a dual or concurrent enrolled course. This fall we introduced the School-to-Work program, a new program in the ELO program, that allows students to earn credit while working at local businesses. There are thirty-five students enrolled in this program who are able to earn credit for working while also following a curriculum that focuses on career/college readiness.

We are entering into our third (3<sup>rd</sup>) year of a transformation, in collaboration with the Maine Department of Education and Boston Public Schools, bringing nine (9) Pre-K classrooms with PreK for ME, twelve (12) K classrooms with K for ME, and eleven (11) classrooms with Focus on First. Our teachers have been the leaders in these efforts and have served as our trainers, as well as, supporting other Maine Districts looking to make the transformation to these programs with proven results.

We have installed state-of-the-art technology and eLearning resources to support all of our educators across the PK-12 continuum, allowing students and staff to engage in learning both remotely and in-person at the same time

Alfred - Limerick - Lyman - Newfield - Shapleigh - Waterboro

(synchronized). These projects were accomplished with state and federal funding sent to districts as COVID-19 Relief Funds (CRF). This model will allow us to continue to offer a similar approach next fall as we continue to transition and recover from the impact of the pandemic.

**Finance and Budget:** The School Board began the development of the fiscal year 2021-2022 budget in early January. The budget is developed annually based upon the district goals, needs as expressed by state and federal requirements, staffing needs which are necessary to achieve educational 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. Historically budgets adopted by the School Board and approved by the voters of the RSU #57 communities have proven to be reliable and on target.

**Facilities and Maintenance:** The School Board and Finance Committee remain committed to reviewing and updating their annual and five-year 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. We are extremely proud of our custodial, maintenance and grounds staff who work very hard to keep our facilities in terrific shape. The District continues to ensure that the buildings are well maintained through a structured approach to upgrades which includes roofing, leach fields, heating and ventilation systems, air and water quality, lighting and windows. The vast majority of these projects are completed through the District’s annual budget or through the capital reserve fund. It is through this very structured approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

**Enrollment:** The total enrollment for RSU #57 was **2,742** students in grades Pre-kindergarten through 12 based on the October 1 count. A total of **334** students from **Alfred** represent **12.2%** of the total district enrollment:

Alfred Elementary School (PK-5)	152
LINE Elementary School (PK-5)	1
Lyman Elementary School (PK-5)	2
Shapleigh Memorial School (PK-5)	0
Waterboro Elementary School (PK-5)	1
Massabesic Middle School (6-8)	84
Massabesic High School (9-12)	94

The total General Fund Budget for the 2020-2021 school year for RSU #57 is **\$44,968,547**. The Town of **Alfred’s** local portion of this budget is **\$3,083,491**, which equals **11.38%** of the total local tax assessment and represents an increase in **Alfred’s** local tax of **\$104,265** or **3.50%** over the 2019-2020 assessment. The district per pupil expenditure continues to be one of the lowest in the state, while the instructional programs and services continue to meet the needs of the students.

The current economic and social conditions we face require a strong cooperative effort between school and community to strengthen the educational purpose and meet the needs of our students. We welcome your participation in this process. School Board meetings are held on the second and fourth Wednesday of the month at 7:00 p.m. and a schedule of meetings can be found on our website or you can contact RSU #57’s Central Office and we can provide you this information. Additionally, the District Budget Meeting is scheduled to be held on Tuesday, May 11, 2021 at the Massabesic Middle School at 7:00 p.m. We hope you can attend.

In closing, I would like to recognize the entire staff of RSU #57 for all their hard work and thank the communities of RSU #57 for their continued support. This has been a challenging time for everyone; however, we are optimistic about our future.

Respectfully submitted,

Larry Malone  
RSU #57 Superintendent of Schools

**TOWN OFFICERS  
JULY 2020 – JUNE 2021**

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

Tony Palminteri, Chairman  
Glenn A. Dochtermann  
Rich Pasquini

**Admin. Asst. to the Selectmen:** Tammy Bellman

**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

**Directors of Parsons Memorial Library**

Tom Collins	Read McNamara
Marta Northover	Celeste Steele
Tom Stonehouse	Dominique Zulueta

**RSU # 57 School Directors**

John Flagler    David Galbraith    Judith Vasalle

**Superintendent of Schools**

Larry Malone

**State Representative**

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

**State Senator**

Senator Susan Deschambault  
3 State House Station  
Augusta, ME 04333-0003  
207-287-1515 (Augusta)  
[susan.deschambault@legislature.maine.gov](mailto:susan.deschambault@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 & Wednesday	8:00 am - 5:00 pm	324-5872 ext. 202
	Tuesday	8:00 am - 7:00 pm	
	Thursday	8:00 am - 2:30 pm	Fax: 324-1289
<b>General Assistance</b>	Monday & Wednesday	9:00 am -12:00 pm	324-5872 ext. 207
<b>Tax Collector</b>	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15 am - 2:30 pm	324-5872 ext. 203
	Tuesday	12:15 pm - 6:45 pm	
<b>Town Clerk</b>	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15 am - 2:30 pm	324-5872 ext. 204
	Tuesday	12:15 pm - 6:45 pm	
<b>Registrar of Voters</b>	Monday & Wednesday Thursday	8:15 am - 4:30 pm 8:15m am - 2:30 pm	324-5872 ext. 204
	Tuesday	12:15 pm - 6:45 pm	
<b>Code Enforcement</b>	Monday	9:00 am - 5:00 pm	324-5872 ext. 206
	Tuesday	9:00 am - 7:00 pm	
	Wednesday	9:00 am - 5:00 pm	
	Thursday	9:00 am - 2:30 pm	
<b>Treasurer</b>	Monday thru Wednesday	8:00 am - 5:00 pm	324-5872 ext. 205
	Thursday	8:00 am - 2:30 pm	Call to discuss tax liens
<b>Assessor's Office</b>	Monday thru Wednesday	8:00 am – 3:00 pm	324-5872 ext. 210
<b>Parsons Memorial Library</b>	Monday & Wednesday	11:00 am - 6:00 pm	324-2001
	Tuesday	10:00 am - 4:00 pm	
	Saturday	10:00 am – 3:00 pm	
	Thur. Fri. & Sun.	Closed	
<b>Alfred Transfer Station</b>	Tuesday	12:00 pm – 7:45 pm	324-2978
	Thursday	2:00 pm – 5:45 pm	
	Saturday	8:00 am – 3:34 pm	
<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 (Unless otherwise posted)
<b>Planning Board</b>	1 <sup>st</sup> & 3 <sup>rd</sup> Monday of each month at 6:30 PM (Unless otherwise posted)
<b>Zoning Board of Appeals</b>	TBD as needed
<b>Park &amp; Recreation Committee</b>	TBD as needed
<b>Historical Committee</b>	TBD as needed
<b>Comprehensive Plan</b>	TBD as needed
<b>Conservation Commission</b>	3 <sup>rd</sup> Wednesday of the month at Parsons Library at 6:30 PM
<b>Design Review Committee</b>	TBD as needed
<b>Brothers Beach Town Park</b>	TBD as needed
<b>Festival Committee</b>	TBD as needed
<b>Parson's Memorial Library</b>	1 <sup>st</sup> Monday of each month at 6:00 PM at the Library.

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

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

### EMERGENCY NUMBERS

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

## APPOINTMENTS, COMMITTEES AND BOARDS

### **Alfred Festival Committee**

Susan Pierce

### **Alfred Fire & Rescue Officers**

Tim Benoit  
Christopher Carpenter  
Jarrett Clarke  
Marc Cunningham  
Thomas Gilman III  
Thomas Gilman Jr.  
Addiana Morrison

### **Assessment Review Board**

John Cook  
Harold Metcalfe  
Cynthia Swaney

### **Brothers Beach Town Park**

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

### **Budget Committee**

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

### **Comprehensive Plan Committee**

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

### **Conservation Commission**

William Bullard \*  
Katherine Drenski  
Michael Kay  
Marta Northover  
Amy Ruth Titcomb  
Dominique Zulueta

### **Design Review**

James Allaire  
Jess Greer  
Dorothy Guinard  
Bruce Tucker

### **Election Clerks/Workers**

Elaine Beal  
Tamara Bellman  
Elizabeth Bullard  
John Caramihalis  
John Cook  
Lisa Cook  
Elizabeth DeWolfe  
Beth Folsom  
Bonnie Gagnon  
BJ Garfield  
Linda Grames  
Ray Holmes  
Rose Holmes  
Brenda LaFrance  
Michelle Lord  
Susan Mesick  
Lori Nadeau  
Karen Nelson  
Patricia Freestone-Phillips  
Susan Pierce  
Thomas Plummer  
Debra Rodrigue  
Carolyn Scott  
Carol Skowronski  
Jesse Skowronski  
Patricia Smith  
Eileen Stone  
Dominique Zulueta

### **Fueling February**

Arlene Carroll  
Lisa Cook  
Donna Pirone

### **General Assistance Board of Appeal**

Marjorie Anderson  
John Cook  
Donna Simmons

### **Historical Committee**

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

### **Library Endowment Committee**

Fred Holt III  
Marta Northover  
Lee Steele

### **Library Volunteers**

Buffy Bullard  
Karen Garnett  
Bonny Kirk  
Frank Kirk  
Janet Tucker  
Roycean Weyand  
Dominique Zulueta

### **Park and Recreation Committee**

Dean Currier  
Melissa Currier  
Beth Day  
Joshua Howe  
Michael Remillard  
Kelly Souliere  
Angela Tardif  
Josh Tardif

**APPOINTMENTS, COMMITTEES AND BOARDS**

**Planning Board**

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

**Veterans Committee**

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

**Zoning Board of Appeals**

- Elaine Beal
- Dennis Brewster
- John Caramihalis
- Rick Carter
- Scott DeWolfe
- Julie Gerrish
- Ricky Hambleton
- Steven Hyde
- John Morin
- Bruce Norton
- Cynthia Swaney

\*Associate Member



## SELECTMEN'S REPORT

***“A year unlike any other.”*** That phrase, or something similar, has been thought, spoken, or written countless times all over the world this past year, and it has not let up.

When a microscopic visitor from far away invaded, it changed the way the world functions, and Alfred is no different. Almost overnight every person, business, organization, family, and entity was challenged to function under a new, ever-changing, and unknown set of rules. What made it more difficult was the absence of a one size fits all reference manual. Solutions had to be made on the fly, and they could be satisfactory one day and obsolete the next.

Caution and safety were the focus of every decision. Alfred, like most municipalities, shut down functions that were non-essential. Every town wrote their own playbook using CDC guidelines and adapting it to their situation. After a brief shutdown to modify workstations, the important offices needed by the residents were kept open by appointment, and the essential services of safety and sanitation never ceased. The staff did a great job adapting. They never missed a beat registering cars, holding elections, issuing permits, paying bills, or responding to the many calls that come into Town Hall every day. Roads were repaired and maintained, and the snow was plowed. The library adjusted well, and curbside service was available to patrons. The Transfer Station never closed.

Our strategy worked, and we only experienced one small outbreak at Fire and Rescue that was quickly addressed with self-isolation and a recommended quarantine period. Fire and Rescue's service and professionalism were greatly appreciated.

Unfortunately, many tasks and activities were curtailed or halted. The playground and the basketball courts and tennis courts were closed. Alfred Festival Day was cancelled, and many programs for children were cancelled.

Another change was the work of the various committees. Those deemed essential because of time-sensitive tasks, such as the boards of Budget, Planning, and Zoning Appeals, did their job both in-person and via teleconferencing. Virtually all the others stopped meeting to avoid unnecessary contact.

The Selectmen met every week. At first it was via teleconferencing, but that was less than ideal. Important documents must be signed at almost every meeting, so we still had to go to Town Hall. We moved our meetings to the second floor with the big windows opened and fans blowing. We sat far apart, and nobody got sick.

We postponed the Annual Town Meeting as long as we could to see if the Governor increased the number of people who could attend a meeting. We solved the problem by meeting outside under a tent, and it went smoothly.

We strongly felt the uncertain economic outlook required discipline and caution when it came to spending. For the second year in a row, we would not raise taxes, but inevitably something had to give. In the past four years we had been exceeding our goal of paving over three miles a year but felt it was imperative to hit the pause button, and only repair patches were done. Fortunately, we are back on schedule this summer.

The problems always appear, and we had a rash of car break-ins, but diligent residents nipped it in the bud with locked cars, outside lights, and staying alert. The thief apparently moved on to greener pastures.

We still have occasional problems with dumping trash on lightly traveled roads, but when we are able to determine who it is, they are usually from another town.

Important tasks still got done. Some were small and barely noticed and some significant.

The voters approved a contract zoning proposal for the intersection of Routes 202 and 4, and work should begin shortly. This unused corner will see a project that adds to our tax revenue.

We signed a contract for snow plowing for the next three years.

We applied for and were awarded a Canopy Grant to help draft a plan to have a sustainable harvest at the Brothers Beach and Transfer Station. Both are badly overgrown and need thinning to renew the vitality of the forest. We also have a significant problem with invasive species at the Brothers Beach that will be addressed. The Brothers Beach has a large amount of Ash trees, and the Emerald Ash Borer pest is firmly established. Alfred has one of the larger outbreaks, and these trees need to be harvested before they die and while they have some commercial value.

We installed heat pumps on the second floor of the Town Hall and now have quiet air conditioning and heat and a much more comfortable room.

We started taking credit cards for virtually any transaction at Town Hall.

We will have a new waste management company starting this fall. We went with ECO-Maine. They gave us the best price, and they recycle a larger percentage of our waste stream.

It was a challenging year, and almost nothing about it was enjoyable for anyone; but our staff met the challenge, and the residents did their part. We are a smarter more resilient town because of it.

Respectfully,

Alfred Board of Selectmen  
Tony Palminteri  
Glenn Dochtermann  
Rich Pasquini

SELECTMEN'S 2020-2021 FINANCIAL REPORT

<u>#3 – Salaries</u>	<u>808,000.00</u>	LaFrance, Brenda	51.77
*Income	(2,633.56)	Lord, Casey	1,807.98
Allaire, James	58,512.31	Lord, David	103.39
Beal, Elaine	187.83	Lord, Jonathan	1,546.75
Belanger, Alex	13,365.34	Lord, Karen	67.52
Bellman, Tamara	67,783.75	Lord, Michelle	35,111.61
Benoit, Timothy	1,436.30	Lord, Steven	84.40
Boutilier, David	548.54	Lovell, Kenneth	136.73
Brewster, Dennis	186.13	Lowe, David	10,048.95
Bullard, Elizabeth	54.00	Mackenzie, Caley	22,270.94
Carpenter, Christopher	23,339.93	Madigan, Aidan	51.91
Carroll, Arlene	2,972.82	Marriott, Dalton	27,986.79
Cassidy, Chloe	16,832.65	Martin-Hunt, Lindsey	3,718.80
Charette, Glenn	145.00	McCormick, Kevin	145.02
Clarke, Jarrett	6,924.51	Mesick, Susan	149.06
Cole, Jacob	2,448.87	Morin, Scott	24,887.13
Cook, John	543.61	Morrison, Addiana	16,466.86
Cook, Lisa	5,767.13	Mouzas, Jamie	6,409.72
Cunningham, Marc	22,435.02	Nadeau, Lori	155.30
Day, Elizabeth	13.00	Nelson, Karen	196.52
DeWolfe, Elizabeth	200.83	Palminteri, Anthony	7,779.98
Dochtermann, Glenn	7,001.98	Pasquini, Richard	7,001.98
Dochtermann, James	132.41	Pierce, Susan	158.34
Dochtermann, John	100.88	Pirone, Donna	19,633.33
Dochtermann, Steven	25,680.45	Plummer, Thomas	226.80
Durrell, Phillip	356.17	Ricker, Melanie	20,659.10
Folsom, Beth	182.70	Ridley, Sandy	6,374.49
Frechette, Ann	94.25	Rodrique, Debra	106.58
Freestone-Phillips, Patricia	51.77	Rowe, Shaun	5,610.38
French, Carl	90.87	Roy, Daniel	8,314.47
French, Judith	23,526.72	Schramm, Jackson	13,112.60
Gagnon, Bonnie	51.77	Scott, Carolyn	104.00
Gerrish, Lloyd	101.70	Skowronski, Carol	149.21
Gilman, Peter	1,230.13	Skowronski, Jesse	48.72
Gilman Jr, Thomas	1,543.77	Smith, Patricia	188.79
Gilman III, Thomas	1,416.60	Stearns, Kerri	7,128.65
Grames, Linda	54.81	Tripp, Robert	18,777.50
Hallstrom, Clifton	19,946.98	Turk, Isabel	29,524.83
Hedden, Robison	13,927.81	Viola, Brandon	121.11
Hersom, Arin	14,222.99	Walls, Joshua	13,780.13
Hersom, Michael	12,296.24	Wilkins, Cody	16,066.58
Hewitt, Sarah	37,386.58		
Higgins, Debbie	1,300.00	Expended	797,354.84
Hinds, Michael	270.08	Unexpended	13,278.72
Holland, Thomas	5,978.82	Appropriation & Income	810,633.56
Holmes, Ray	86.49		
Holmes, Rose	539.99		
Holt, Fred	54,392.66	<u>#4 – Employee Benefits</u>	<u>287,000.00</u>
Jakan, Dennis	512.06	*Income	(2,443.90)
Johnson, Douglas	23,903.90	Employer Share FICA	57,376.48
Knapp, Amy	1,010.97	ME. Municipal Assoc.	40,453.20

SELECTMEN'S 2020-2021 FINANCIAL REPORT

MMEHT	151,772.92	Springvale Hardware	47.33
MEPERS	28,302.19	Staples – Credit Plan	1,846.27
		Treasurer, State of ME	75.00
Expended	277,904.79	VISA	1,555.22
Unexpended	11,539.11	Warren's Office Supplies	2,548.22
Appropriation & Income	289,443.90	Waterboro Reporter	1,894.00
		W.B. Mason	225.76
<u>#5-Contingency</u>	<u>12,500.00</u>	Expended	23,782.94
*Income	(5,200.00)	Unexpended	3,349.37
Bartlett Tree Experts	280.00	Appropriation & Income	27,132.31
J.G. Lord Excavation LLC	740.00		
Maine Gravesite	200.00	<u>#7 – Maintenance &amp; Utilities</u>	<u>14,100.00</u>
Normand Electric, Inc.	346.00	AAA Fire Extinguisher	162.20
True Comfort Heating	11,299.42	Alfred Water District	513.84
TruGreen Commercial	636.97	Allaire, James	302.81
		American Security	264.00
Expended	13,502.39	Central ME. Power	2,649.41
Unexpended	4,197.61	Downeast Energy	1,364.15
Appropriation & Income	17,700.00	Fresh Appearance Cleaning	5,240.00
		Otelco	1,312.12
<u>#6 – Government Operations</u>	<u>25,500.00</u>	Springvale Hardware	135.24
*Income	(1,632.31)	Steve's Locksmith	264.00
A-Copi Imaging	1,620.06	TruGreen Commercial	1,291.00
Allaire, James	1,453.30	VISA	76.56
ASCAP	367.00	Warren's Office Supplies	152.73
Bellman, Tamara	70.00		
Blow Bros.	110.00	Expended	13,728.06
Business Communications	130.00	Unexpended	371.94
Creative Digital	774.00	Appropriation & Income	14,100.00
Downeast Flowers	449.60		
Harris Computers	75.00	<u>#8 – Town Insurance</u>	<u>26,045.00</u>
Holt, Fred	1,677.52	HUB International	1,890.00
Hygrade Business	1,497.94	ME. Municipal Assoc.	23,080.00
Images/Belfast	331.23		
MAAO	60.00	Expended	24,970.00
Marks Printing House	37.50	Unexpended	1,075.00
ME. Building Officials	35.00	Appropriation & Income	26,045.00
ME. Municipal Assoc.	175.00		
Minuteman Press	928.74	<u>#9 – Legal Fees</u>	<u>15,000.00</u>
MMTCTA	135.00	*Income	(6,010.47)
MTCCA	180.00	Drummond Woodsum	16,644.56
Myron Corp.	414.15	ME. Municipal Assoc.	4,000.00
One Stop Events	2,216.00		
Pirone, Donna	6.16	Expended	20,644.56
Postmaster	1,950.00	Unexpended	365.91
Purdy Powers & Co.	90.00	Appropriation & Income	21,010.47
Ready Refresh	474.67		
Safeguard Business	103.43		
So. ME. Planning	229.84		

SELECTMEN'S 2020-2021 FINANCIAL REPORT

		Williams, Almon	35.00
<u>#10 – Annual Audit</u>	<u>11,025.00</u>		
Purdy Powers & Co.	11,025.00	Expended	1,424.97
		Unexpended	170.03
Expended	11,025.00	Appropriation & Income	1,595.00
Unexpended	0.00		
Appropriation & Income	11,025.00		
		<u>#15 – Zoning Board of Appeals</u>	<u>400.00</u>
<u>#11 – Code of the Town</u>	<u>5,000.00</u>	*Income	(2,748.92)
General Code Publishers	1,787.54	Bellman, Tamara	37.98
		Dirigo Engineering	1,029.84
Expended	1,787.54	Holt, Fred	335.50
Unexpended	3,212.46	ME. Municipal Assoc.	45.00
Appropriation & Income	5,000.00	Waterboro Reporter	360.00
		Expended	1,808.32
<u>#12 – Computer Support</u>	<u>27,000.00</u>	Unexpended	1,340.60
A-Copi Imaging	463.11	Appropriation & Income	3,148.92
Batteries Plus	116.85		
CDW Governmental	1,049.23	<u>#16 – Capital Improvement</u>	<u>20,000.00</u>
Dell	372.00	Gorham Savings Bank	20,000.00
Fully Involved LLC	1,600.00	Expended	20,000.00
Harris Computer	9,972.28	Unexpended	0.00
Holt, Fred	39.02	Appropriation & Income	20,000.00
Library World Inc.	460.00		
ReVize LLC	1,800.00	<u>#17 – Planning Board</u>	<u>1,945.00</u>
Staples – Credit Plan	42.72	*Income	(3,239.46)
Time Warner Cable	3,824.55	Bellman, Tamara	315.00
VISA	6,206.50	Holt, Fred	1,126.80
Wells Fargo Financial	1,049.88	ME. Municipal Assoc.	90.00
Expended	26,996.14	Postmaster	55.00
Unexpended	3.86	So. ME. Planning	1,097.00
Appropriation & Income	27,000.00	Warren's Office Supplies	14.68
		Waterboro Reporter	405.00
<u>#13 – Veterans Committee</u>	<u>550.00</u>	Expended	3,103.48
Eagle Flag of America	310.00	Unexpended	2,080.98
Town of Alfred	100.00	Appropriation & Income	5,184.46
Expended	410.00		
Unexpended	140.00	<u>#18 – Conservation Commission</u>	<u>920.00</u>
Appropriation & Income	550.00	Expended	0.00
		Unexpended	920.00
<u>#14 – Historical Committee</u>	<u>1,595.00</u>	Appropriation & Income	920.00
AAA Fire Extinguisher	144.00		
Alfred Water District	645.73	<u>#19 – Animal Control</u>	<u>6,335.00</u>
American Security	110.00		
Central ME. Power	490.24		

SELECTMEN'S 2020-2021 FINANCIAL REPORT

Animal Welfare Society	4,196.44	Goodrich, Greg	500.00
Edison Press	56.00	Gowen Power Systems	524.00
Holland, Thomas	903.28	Hartford Equipment	2,917.98
		Higgins Office Supply	52.09
ME. Animal Control	35.00	HSE Fire & Safety	3,513.88
		Image Trend Inc.	175.00
Expended	5,190.72	Industrial Protection	236.44
Unexpended	1,144.28	Johnson, Douglas	994.35
Appropriation & Income	6,335.00	Matheson Tri-Gas, Inc.	1,666.52
		ME. Ambulance	300.00
		ME. Firechiefs	190.00
<u>#20 – Alfred Water District</u>	<u>150,041.00</u>	ME. State Federation	1,135.00
Alfred Water District	150,041.00	ME. Turnpike Authority	150.00
		Medical Reimbursement	7,701.02
Expended	150,041.00	Morin, Scott	16.54
Unexpended	0.00	Morrison, Addiana	142.21
Appropriation & Income	150,041.00	Mouzas, Jamie	115.00
		National Fire Protection	301.83
		New England FOOLS	495.00
<u>#21 – Street Lights</u>	<u>13,750.00</u>	Northeast Emergency	3,649.41
Central ME. Power	11,665.32	Percy's Tire	4,781.79
		Plummer's Ace Hardware	918.78
Expended	11,665.33	Postmaster	1,202.96
Unexpended	2,084.67	Pro-Poly	1,269.00
Appropriation & Income	13,750.00	Ricker, Melanie	303.59
		Sanal NAPA	753.01
		So. ME. Communications	6,374.95
<u>#22 – Fire/Rescue Department</u>	<u>94,920.00</u>	Sugarloaf Ambulance	616.43
*Income	(453.62)	Teleflex LLC	752.50
A & W Promotional	3,775.71	Town of Arundel	600.00
A-Copi Imaging	736.89	Town of Dayton	700.00
AAA Fire Extinguisher	192.95	Town of Kennebunk	300.00
Admiral Fire & Safety	915.12	Town of Lyman	350.00
Aladtec Inc.	3,600.00	Treasurer, State of ME.	160.00
Allen Uniforms	1,088.72	Verizon Wireless	1,007.27
Atlantic Partners EMS	931.00	VISA	537.12
Bergeron Protective	14,460.09	Warren's Office Supplies	993.04
Biddeford Police	62.50	Waterboro Reporter	112.50
Black Funeral Home	52.75	WEX Bank	4,290.44
Bound Tree Medical	5,062.18	Witmer Assoc.	340.70
Carpenter, Christopher	600.00	York County Chiefs	1,045.00
Central Tire Co. Inc.	317.31	York County Treasurer	588.69
City of Sanford	1,125.00	Zoll Medical	1,525.50
Clarke, Jarrett	468.00		
CLIA Laboratories	180.00	Expended	94,573.69
Downeast Flowers	224.51	Unexpended	799.93
Eastern Fire Apparatus	2,108.44	Appropriation & Income	95,373.62
Edison Press	832.90		
Fail Safe Testing	3,378.80	<u>#23 – Public Safety Building</u>	<u>26,475.00</u>
FlagWavers	78.12	AAA Fire Extinguisher	438.20
Gilman III, Thomas	83.16	Alfred Water District	1,783.28

SELECTMEN'S 2020-2021 FINANCIAL REPORT

Capital Fire Protection	344.00	Unexpended	.00
Central Furniture	861.00	Appropriation & Income	9,360.00
Central ME. Power	6,044.36		
Charpentier, Ray	175.00		
Dead River Co.	4,350.15	<u>#27 – Solid Waste</u>	<u>174,755.00</u>
Deering Lumber	112.43	*Income	(14,747.48)
Door Services Inc.	1,552.00	AAA Fire Extinguisher	140.85
Flag Wavers	96.00	Atlantic Recycling	546.32
Gowen Power Systems	59.80	BDS Waste Disposal	1,882.00
Jeffrey A. Simpson, Inc.	49.00	Bodwell Jr, Robert	700.00
JP Pest Services	816.00	Burpee's Sign	90.00
J.R. Gerrish & Sons	260.00	Central ME. Power	3,288.74
Normand Electric, Inc.	1,910.00	Central Tire Co, Inc.	4,647.84
Otelco	1,184.84	CPRC Recycling, LLC	3,036.16
P & E Supply	276.10	Holt, Fred	85.11
Plummer's Ace Hardware	801.23	J.G. Lord Excavation LLC	2,980.00
Ricker, Melanie	104.29	Jeffrey A. Simpson, Inc.	5,121.25
RSD Graphics	1,155.00	JP Pest Services	495.00
Sanal NAPA	63.49	Kustom Installation	960.28
Superior Energy	437.11	Lavertu Bros. Property	700.00
VISA	549.34	Low's Variety	408.71
Warren's Office Supplies	843.90	M.R.R.A.	200.00
		Normand Electric	4,400.00
Expended	24,266.52	North Coast Services LLC	255.58
Unexpended	2,208.48	Otelco	341.87
Appropriation & Income	26,475.00	Pine Tree Waste	155,787.85
		Springvale Hardware	14.17
<u>#24 - Dispatch</u>	<u>28,958.75</u>	Staples – Credit Plan	59.77
City of Biddeford	25,533.75	Treasurer, State of ME.	479.00
So. ME. Communications	3,150.00	True Comfort Heating	420.00
Town of Waterboro	225.21	VISA	204.90
		Warren's Office Supplies	737.45
Expended	28,908.96	Expended	187,982.85
Unexpended	49.79	Unexpended	1,519.63
Appropriation & Income	28,958.75	Appropriation & Income	189,502.48
<u>#25– Immunizations</u>	<u>1,000.00</u>	<u>#28– Caring Unlimited</u>	<u>575.00</u>
ME. Health Patient	60.00	Caring Unlimited	575.00
SMHC Workwell	420.00		
Expended	480.00	Expended	575.00
Unexpended	520.00	Unexpended	0.00
Appropriation & Income	1,000.00	Appropriation & Income	575.00
<u>#26 – Ross Corner Fire Co.</u>	<u>9,360.00</u>	<u>#29 – ME Health Care at Home</u>	<u>750.00</u>
Ross Corner Fire Co.	9,360.00	ME Health Care at Home	750.00
Expended	9,360.00	Expended	750.00
		Unexpended	0.00

SELECTMEN'S 2020-2021 FINANCIAL REPORT

Appropriation & Income	750.00	Bartlett Tree Experts	1,200.00
		Dayton Sand & Gravel	5,290.55
		Fastenal Co.	11.78
<u>#30-Kids Free to Grow</u>	<u>500.00</u>	Genest Precast	3,440.00
Kids Free to Grow	500.00	Hissong Ready Mix	291.65
		J.G. Lord Excavation LLC	219,840.00
Expended	500.00	LA Lawn Care	730.00
Unexpended	0.00	Poirier Guidelines	6,495.17
Appropriation & Income	500.00	Springvale Hardware	286.66
		Top Coat Paving	4,692.00
		White Sign	756.21
<u>#31 – So. ME. Agency on Aging</u>	<u>1,400.00</u>		
So. ME. Agency on Aging	1,400.00	Expended	243,034.02
		Unexpended	2,217.34
Expended	1,400.00	Appropriation & Income	245,251.36
Unexpended	0.00		
Appropriation & Income	1,400.00		
		<u>#37 – Park &amp; Rec Programs</u>	<u>14,028.00</u>
<u>#32 – York Cty. Comm. Action</u>	<u>1,000.00</u>	A-1 Environmental	110.00
York Cty. Comm. Action	1,000.00	AAA Fire Extinguisher	72.00
		Campos, Renee	80.00
Expended	1,000.00	Carroll, Kathleen	80.00
Unexpended	0.00	Central ME. Power	571.80
Appropriation & Income	1,000.00	Currier, Dean	211.57
		Flag Wavers	45.00
		Gean, Zach	30.00
<u>#33 – Plowing &amp; Sanding</u>	<u>338,953.00</u>	H.A. Stone & Sons	1,120.82
Seth McCoy's Trucking	338,953.00	Hallstrom, Clifton	10.08
		J.G. Lord Excavation LLC	1,980.00
Expended	338,953.00	Lavertu Bros. Property	5,600.00
Unexpended	0.00	Nielsen, Jamie	160.00
Appropriation & Income	338,953.00	Osei, Francis	80.00
		Shuy, Valerie	80.00
		Springvale Hardware	52.30
		Warren's Office Supplies	52.90
<u>#34– Stockpile</u>	<u>125,000.00</u>	Expended	10,336.47
AAA Fire Extinguisher	62.00	Unexpended	3,691.53
Central ME. Power	396.42	Appropriation & Income	14,028.00
Dayton Sand & Gravel	2,669.30		
Eastern Salt Company	51,762.06	<u>#38 – Shaker Valley Sno</u>	<u>840.00</u>
Hissong Ready Mix	1,548.19	Shaker Valley Sno-Travelers	840.00
J.G. Lord Excavation LLC	10,455.00		
Normand Electric	1,375.00	Expended	840.00
		Unexpended	0.00
Expended	68,267.97	Appropriation & Income	840.00
Unexpended	56,732.03		
Appropriation & Income	125,000.00	<u>#39 – Brothers Beach</u>	<u>575.00</u>
<u>#35 – Year Round Maintenance</u>	<u>245,000.00</u>		
*Income	(251.36)		



SELECTMEN'S 2020-2021 FINANCIAL REPORT

Expended	0.00	Central ME. Power	1,938.82
Unexpended	575.00	Chewonki	90.00
Appropriation & Income	575.00	Dead River Co.	4,173.41
		Demco	476.77
		Down East	66.00
<u>#40 – Project Canopy Grant</u>	<u>3,460.00</u>	Lavertu Bros. Property	2,400.00
SOMEFS, Inc.	3,460.00	Macalaster, Elizabeth	200.00
		Mackenzie, Caley	1,142.54
Expended	3,460.00	Maine Library	30.00
Unexpended	0.00	Marine Mammals	50.00
Appropriation & Income	3,460.00	Motion Picture	142.24
		MSBA	4.00
		Normand Electric	235.75
<u>#41 – Cemeteries &amp; Mowing</u>	<u>6,180.00</u>	Otelco	380.88
Lavertu Bros. Property	6,180.00	Seacoast Security	645.00
		Springvale Hardware	75.11
Expended	6,180.00	Staples – Credit Plan	26.24
Unexpended	0.00	Steve's Locksmith	135.00
Appropriation & Income	6,180.00	SYNCB/Amazon	2,855.58
		Treasurer, State of ME.	20.00
		VISA	374.16
<u>#42 – Field Care</u>	<u>2,900.00</u>	Expended	20,012.95
Bartlett Tree Experts	520.00	Unexpended	0.00
TruGreen Commercial	2,380.00	Appropriation & Income	20,012.95
Expended	2,900.00		
Unexpended	0.00	<u>#47 – Transfer Station Bond</u>	<u>60,413.00</u>
Appropriation & Income	2,900.00	Gorham Savings Bank	60,412.50
		Expended	60,412.50
<u>#43– General Assistance</u>	<u>6,000.00</u>	Unexpended	.50
*Income	(3,877.88)	Appropriation & Income	60,413.00
Central ME. Power	380.90		
Hannaford	1,170.11	<u>#48 – 2019 Service Truck</u>	<u>14,172.00</u>
Holden, Bruce	1,710.00	Gorham Leasing	14,171.92
Knowlton & Hewins	1,025.00	Expended	14,171.92
ME. Welfare Directors	105.00	Unexpended	.08
Moulton, Curtis	500.00	Appropriation & Income	14,172.00
Realty Resources Mgmt.	153.88		
Waterboro Reporter	75.00	<u>SCBA Lease</u>	<u>41,121.00</u>
Expended	5,119.89	Tax-Exempt Leasing	41,120.08
Unexpended	4,757.99		
Appropriation & Income	9,877.88	Expended	41,120.48
		Unexpended	.52
<u>#44 – Parsons Library</u>	<u>20,010.00</u>	Appropriation & Income	41,121.00
*Income	(2.95)		
AAA Fire Extinguisher	177.30		
Alfred Water District	566.60		
Baker & Taylor Books	3,807.55		

SELECTMEN'S 2020-2021 FINANCIAL REPORT

<u>Fueling February</u>	<u>9,719.75</u>
*Income	(11,703.16)
Alfred Oil	6,415.05
Bodwell, Robert	130.00
Champagne's Energy	882.35
D & J Home & Hearth	289.00
Hallstrom, Clifton	29.12
Holt, Fred	201.83
R & R Oil	719.70
VISA	170.99
Warren's Office Supplies	38.95
Expended	8,876.99
Unexpended	12,545.92
Appropriation & Income	21,422.91
<u>Fields &amp; Facilities</u>	<u>3,016.22</u>
*Income	(200.00)
SiteOne Landscapes	2,393.16
So. ME. Mosquito	435.00
Expended	2,828.16
Unexpended	388.06
Appropriation & Income	3,216.22
<u>Grant-COVID</u>	<u>5,000.00</u>
Staples – Credit Plan	1,116.72
VISA	2,642.65
Warren's Office Supplies	1,240.63
Expended	5,000.00
Unexpended	0.00
Appropriation & Income	5,000.00

# VALUATION OF THE TOWN OF ALFRED

## 2020 BREAKDOWN OF ASSESSMENTS

2020 TAX RATE per \$1,000.00 -- \$16.40

### ASSESSMENTS:

LAND & BUILDINGS	\$266,061,278.00
PERSONAL PROPERTY	<u>\$ 5,458,348.00</u>
Sub Total	\$271,519,626.00
MAINE HOMESTEAD EXEMPTION	\$ 15,194,354.00
BETE EXEMPTION	<u>\$ 392,925.00</u>
<b>Total</b>	<b>\$287,106,905.00</b>

### APPROPRIATIONS:

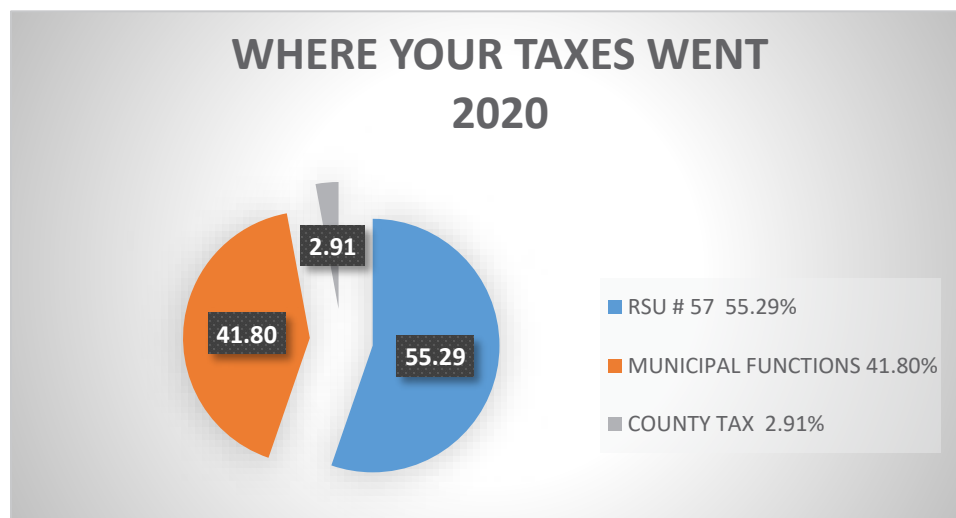
R.S.U #57	\$ 3,103,123.00
MUNICIPAL	\$ 2,346,408.75
COUNTY	<u>\$ 163,479.65</u>
<b>Total</b>	<b>\$ 5,613,011.40</b>

### LESS ESTIMATED REVENUES:

STATE REVENUES	\$ 225,000.00
OTHER REVENUES	<u>\$ 765,000.00</u>
<b>Total</b>	<b>\$ 990,000.00</b>

### NET TO BE RAISED BY TAXES:

**\$ 4,623,011.40**



**Office of the Treasurer**  
Annual Report  
For the Year Ended June 30, 2021

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, 2021**

Assets

Cash & Investments	811,990.38
Taxes Receivable 2002	1,596.87
Taxes Receivable 2005	111.70
Taxes Receivable 2006	100.40
Taxes Receivable 2007	137.25
Taxes Receivable 2008	349.25
Taxes Receivable 2009	349.25
Taxes Receivable 2010	268.55
Taxes Receivable 2011	294.60
Taxes Receivable 2012	115.71
Taxes Receivable 2013	1,296.63
Taxes Receivable 2014	413.26
Taxes Receivable 2015	1,721.06
Taxes Receivable 2016	2,013.04
Taxes Receivable 2017	4,272.70
Taxes Receivable 2018	4,294.52
Taxes Receivable 2019	38,843.54
Taxes Receivable 2020	108,115.26
Accounts Receivable	105,991.15
Tax Acquired Property	7,479.69
Prepaid Expenses	5,149.59
Inventory	<u>29,488.00</u>

Total Assets

1,124,392.40

Liabilities

Accounts Payable	99,287.05
Deferred Tax Revenue	82,146.80
Deferred Rescue Revenue	9,612.67
Due To Other Fund	1,100.66
Prepaid Taxes	<u>19,007.25</u>

Total Liabilities

211,154.43

Fund Balances

Nonspendable Funds	34,637.59
Assigned Funds	479,601.28
Unassigned Funds	<u>398,999.10</u>

Total Fund Balances

913,237.97

Total Liabilities and Fund Balances

1,124,392.40

**General Fund - Income For The Year Ended June 30, 2021**

Property & Excise Taxes		
Property Taxes	4,503,919.59	
Abatements	<u>(5,274.84)</u>	
Total Property Taxes		4,498,644.75
Excise Tax	<u>788,030.69</u>	788,030.69
Interest & Penalties		
Interest & Penalties	17,773.15	
Interest Cash Management	<u>1,139.24</u>	
Total Interest & Penalties		18,912.39
Intergovernmental Funds		
State-Revenue Sharing	281,548.84	
State-Local Road Assistance Program	41,132.00	
State-General Assistance	3,877.88	
State-Tree Growth	17,628.83	
State-Veterans Exemption	4,146.00	
State-Homestead Exemption	249,187.00	
State-BETE	6,474.00	
State-Snowmobile	906.94	
Federal-FEMA Relief	16,403.68	
Federal-Land Management	<u>861.34</u>	
Total Intergovernmental		622,166.51
Local & Miscellaneous Income		
Building Permit Fees	79,095.93	
Plumbing Permit Fees	7,661.50	
Cable Franchise Fees	47,082.19	
Tax Collector/Town Clerk Fees	22,153.50	
Dog Fees & Licenses	1,402.00	
Park & Recreation Field Usage	200.00	
Planning Board Fees	3,239.46	
ZBA Fees	2,748.92	
Transfer Station Income	14,747.48	
Rescue Fees & Subscriptions	136,928.44	
Fueling February	11,703.16	
Reimbursements	19,633.55	
Unclassified Income	12,254.11	
Transferred in From Other Fund	8.00	
COVID-19 Grant	5,000.00	
Gain on Sale of Assets	<u>3,344.25</u>	
Total Local & Miscellaneous		<u>367,202.49</u>
Total Revenues		<u><u>6,294,956.83</u></u>

**General Fund - Expenses For The Year Ended June 30, 2021**

	<u>Budgeted</u>	<u>Spent</u>
General Government Operations		
Salaries	810,633.56	797,354.84
Employee Benefits	289,443.90	277,904.79
Contingency	17,700.00	13,502.39
Government Operations	27,132.31	23,782.94
Town Hall Utilities	14,100.00	13,728.06
Insurance	26,045.00	24,970.00
Legal	21,010.47	20,644.56
Annual Audit	11,025.00	11,025.00
Code of Alfred	5,000.00	1,787.54
Computer Support	27,000.00	26,996.14
Veterans Committee	550.00	410.00
Historical Committee	1,595.00	1,424.97
Museum Donations	2,735.60	0.00
Schoolhouse Donations	880.98	0.00
Zoning Board of Appeals	3,148.92	1,808.32
Planning Board	5,184.46	3,103.48
Conservation Commission	920.00	0.00
Transfer to Capital Improvement	20,000.00	20,000.00
Fueling February	21,422.91	8,876.99
<b>Total Government Operations</b>	<b><u>1,305,528.11</u></b>	<b><u>1,247,320.02</u></b>
Public Services		
Animal Control	6,335.00	5,190.72
Alfred Water District	150,041.00	150,041.00
Street Lights	13,750.00	12,210.33
Fire/Rescue Operations	95,373.62	94,573.69
Public Safety Building	26,475.00	24,266.52
Dispatch Service	28,958.75	28,908.96
Immunizations	1,000.00	480.00
Ross Corner Operations	9,360.00	9,360.00
COVID-19 Grant	5,000.00	5,000.00
<b>Total Public Services</b>	<b><u>336,293.37</u></b>	<b><u>330,031.22</u></b>
<b>Total Health &amp; Sanitation</b>	<b><u>189,502.48</u></b>	<b><u>187,982.85</u></b>
<b>Total Social Services</b>	<b><u>4,225.00</u></b>	<b><u>4,225.00</u></b>
Public Works		
Plowing & Sanding	338,953.00	338,953.00
Stockpile	125,000.00	68,267.97
Year Round Maintenance	245,251.36	244,876.02
<b>Total Public Works</b>	<b><u>709,204.36</u></b>	<b><u>652,096.99</u></b>
<b>Total Welfare Services</b>	<b><u>9,877.88</u></b>	<b><u>5,119.89</u></b>
Parks and Recreational		
Park & Recreation Committee	14,028.00	10,336.47
Fields & Facilities	6,116.22	5,728.16

**General Fund - Expenses For The Year Ended June 30, 2021**

	<u>Budgeted</u>	<u>Spent</u>
Shaker Valley Sno-Travelers	840.00	840.00
Brothers Beach	575.00	0.00
Cemeteries & Mowing	6,180.00	6,180.00
Project Canopy	3,460.00	3,460.00
Total Parks & Recreational	<b>31,199.22</b>	<b>26,544.63</b>
Total Library Operations	<b>20,010.00</b>	<b>20,010.00</b>
Debts Reduction/Service		
Transfer Station Bond	60,413.00	60,412.50
SCBA Lease	41,121.00	41,120.48
Service Truck	14,172.00	14,171.92
Total Debt Service	<b>115,706.00</b>	<b>115,704.90</b>
Total County Tax	<b>163,479.65</b>	<b>163,479.65</b>
Total School Assessment-RSU #57	<b>3,103,123.00</b>	<b>3,103,123.00</b>
Total Expenses	<b>5,988,149.07</b>	<b>5,855,638.15</b>

**Taxes Receivable For The Year Ended June 30, 2021**

		*Tax Balance Only	
<b>Tax Year 2002</b>	Personal Property Outstanding	1,596.87	
<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	<u>2,372.21</u>	
			11,277.41
<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	
Bayard	Susan	3-110	675.68
Bean	Wendy	3-6	2,049.81
Benvie	Thomas & Carol	7-1-D	2,204.16
Bernier	Mark	4-18(17)	9.19
Brault	Linda & Roger	1-26(10)	1,010.24
Campbell	Kenneth M Trustee	2-16-A	3,995.83
Caswell	Christopher	12-4	1,982.76
Crowley	Robert & Mary	6-25-B	824.48
Day	Wayne	2-40-1	798.68
Doan	Wilbur & Mary	12-65	2,629.54
Dupuis	Joshua Thomas	7-1-B-1	3,970.11
Ghidoni	Richard	4-50	1,908.96
Johnson	Karin	2-36-E	2,684.64
Lavoie	Richard & James R	3-59-A	1,453.04
Lovell	Kenneth M Trustee	3-88	1,034.84
Pierce	Edward	1-3-A	278.70



**Taxes Receivable For The Year Ended June 30, 2021**

<b>Tax Year 2019</b>	Real Estate Outstanding	Map/Lot		
	Pirini Jeffrey & Amy	2-40	721.93	
	Randall Sasha & Malone	2-56-C	500.00	
	Roux Larry H & Rachel A	3-107-B	5,157.80	
	Roux Larry H & Rachel A	3-90-C	1,556.36	
	Personal Property Outstanding		<u>3,396.79</u>	
	<b>Total 2019 Taxes Receivable</b>			38,843.54
<b>Tax Year 2020</b>	See Tax Collectors Report for detail list			108,115.26
	<b>Total Taxes Receivable 6/30/2021</b>			<u><u>164,293.59</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, 2020	43,988.00	Local Road Assistance Program funds are restricted for the "Capital improvement of public roads."
Received July 1, 2020 to June 30, 2021	41,132.00	
Expended July 1, 2020 to June 30, 2021	-	
Balance June 30, 2021	<b>85,120.00</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, 2020	2,735.60	
Received July 1, 2020 to June 30, 2021	-	
Expended July 1, 2020 to June 30, 2021	0.00	
Balance June 30, 2021	<b>2,735.60</b>	

<b>Schoolhouse</b>	
Balance July 1, 2020	880.98
Received July 1, 2020 to June 30, 2021	0.00
Expended July 1, 2020 to June 30, 2021	0.00
Balance June 30, 2021	<b>880.98</b>

**Dog Licenses and Fines Collected**

Balance July 1, 2020	1,663.00	Certain amounts received from dog licenses and fees must be used for animal control expenses in the following year.
Received July 1, 2020 to June 30, 2021	3,524.00	
Expended July 1, 2020 to June 30, 2021	1,663.00	
Balance June 30, 2021	<b>3,524.00</b>	

**Fueling February**

Balance July 1, 2020	9,719.75	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, 2020 to June 30, 2021	11,703.16	
Expended July 1, 2020 to June 30, 2021	8,876.99	
Balance June 30, 2021	<b>12,545.92</b>	

**Cable Franchise Fees**

Balance July 1, 2020	50,373.86	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, 2020 to June 30, 2021	47,082.19	
Expended July 1, 2020 to June 30, 2021	26,996.14	
Balance June 30, 2021	<b>70,459.91</b>	

**Fields & Facilities**

Balance July 1, 2020	3,016.22	During 2019 an agreement was made between the Town and contributors that certain donations would be set aside for the care of the Park Fields & Facilities.
Received July 1, 2020 to June 30, 2021	200.00	
Expended July 1, 2020 to June 30, 2021	2,828.16	
Balance June 30, 2021	<b>388.06</b>	

**DEBT SERVICE & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2021**

**2013 Transfer Station Bond - Accumulative**

Bond issued in 2013	455,000.00		
Accumulated Payments at June 30, 2020	395,000.00	Interest	32,069.31
Payment made November 18, 2020	60,000.00	Interest	412.50
Outstanding Principal at June 30, 2021	<u>          -</u>		

**2019 Service Truck - Accumulative**

Lease issued in 2019	40,000.00		
Accumulated Payments at June 30, 2020	-	Interest	-
Payment made July 8, 2020	13,031.05	Interest	1,140.87
Outstanding Principal at June 30, 2021	<u>26,968.95</u>		

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

Lease issued in 2019	150,360.00		
Accumulated Payments at June 30, 2020	-	Interest	-
Payment made July 15, 2020	35,572.20	Interest	5,548.28
Outstanding Principal at June 30, 2021	<u>114,787.80</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

**Special Management Accounts  
Designated Funds - June 30, 2021**

<b>Veteran's Memorial Scholarship Account</b>		
Beginning Balance 7/1/20	Reserved	26,806.20
	Unreserved	280.29
Interest earned		54.30
Gifts received		692.65
Award Fofeited		460.00
Balance 6/30/21		28,293.44
Reserved For Award		746.95
Fund Balance Reserved		27,546.49

<b>Cemetery Account</b>		
Beginning Balance 7/1/20	Reserved	5,000.00
	Unreserved	8.74
Interest		10.02
Expended		8.00
Balance 6/30/21		5,010.76
Principal Balance	Reserved	5,000.00
	Available for 2021/2022 Maintenance	10.76

**Parsons Memorial Library Fund  
For the Year Ended June 30, 2021**

**ACCOUNT BALANCES**

**ASSETS**

Petty Cash	50.00
Checking	15,499.25
Endowment	319,347.55
Accounts Receivable	57.00
<b>Total Assets</b>	<b><u><u>334,953.80</u></u></b>

**LIABILITIES**

Accounts Payable	<u>2,009.05</u>
<b>Total Liabilities</b>	<b><u><u>2,009.05</u></u></b>

**CAPITAL**

Library Restricted Fund Balance	<u>332,944.75</u>
<b>Total Capital</b>	<b><u><u>332,944.75</u></u></b>

**Total Liabilities & Capital**

**334,953.80**

**INCOME & EXPENSES**

**INCOME**

Fees & Fines	483.00
Gifts & Memorials Restricted	130.50
Gifts & Memorials Unrestricted	355.00
Cash Management Interest	28.16
Endowment Interest	6,160.01
Trust Donation	10,803.54
<b>Total Income</b>	<b><u><u>17,960.21</u></u></b>

**EXPENSES**

Building Repairs	16,276.31
Grounds Maintenance	1,730.00
Mowing	400.00
Programs	784.79
Books	6,024.21
Supplies	109.27
Employee Recognition	423.80
Utilities	<u>200.08</u>
<b>Total Expenses</b>	<b><u><u>25,948.46</u></u></b>

**NET OPERATING INCOME (LOSS)**

**(7,988.25)**

# Office of the Tax Collector / Town Clerk

## Meetings held during July 1, 2020 – June 30, 2021

July 14, 2020: State Primary/Special Referendum, Municipal Officers, RSU #57

September 12, 2020: Annual Town Meeting

November 3, 2020: General / Referendum

January 26, 2021: Special Town Meeting

May 22, 2021: Special Town Meeting

June 8, 2021: Municipal Officers, RSU #57

June 12, 2021: Annual Town Meeting

### Excise Tax

Motor Vehicle:	\$638,322.97
Rapid Renewal:	\$201,414.72
Agent Fees:	\$15,847.00
Total:	\$855,584.69

### Dog Licenses

Male/Female:	44	Kennel:	4
Spay/Neutered	316	Service Dogs:	4
Town Revenue:	\$1,040.00		
State Fees:	\$1,508.00		

### MOSES Licenses/Registrations

State Fee/Sales Tax:	\$41,096.00
Excise Tax:	\$4,117.20
Agent Fees:	\$725.00

### Vital Statistics

Marriages:	24		
Births:	16	State Fees:	\$1,130.00
Deaths:	43	Town Revenue:	\$4,033.50
Burial Permits:	436		

### Notary Fees

Notary Fees, Revenue: \$508.00

### Registered & Enrolled Voters

Democrats:	803
Green Independent:	73
Republican:	759
Unenrolled:	941
TOTAL VOTERS:	2,576

Respectfully Submitted,  
Michelle Lord / Tax Collector  
Sarah Hewitt / Town Clerk

2019 Property Tax

Committed:	\$4,452,921.87
Real Estate:	\$4,375,524.80
Personal Property	\$89,552.44
Supplements:	\$13,013.10
Abatements:	\$5,274.84
Collected:	\$4,465,077.24
Total 2019 Outstanding:	\$108,115.26
Real Estate:	\$103,505.17
Personal Property:	\$4,610.09

Personal Property Outstanding:

Year	Balance
2002	1,596.87
2005	111.70
2006	100.40
2007	137.25
2008	349.25
2009	349.25
2010	268.55
2011	294.60
2012	115.71
2013	1,296.63
2014	413.26
2015	573.45
2016	947.89
2017	2,350.39
2018	2,372.21
<u>2019</u>	<u>3,396.79</u>
Total	\$14,674.20

2021 Prepaid Taxes: \$19,007.20

## 2020 Outstanding Real Estate Taxes

* Albert, Keith G	2020	359.16
Bayard, Susan A	2020	1,295.60
Bean, Wendy J	2020	2,130.36
* Bemis, Tracey L	2020	1,290.68
Benvie, Thomas & Carol	2020	2,204.16
Bernier, Mark	2020	27.88
* Blow Jr, Albee & Gladys & Martin C	2020	1,636.39
* Bodwell, Christopher	2020	1,302.16
Brault, Roger	2020	954.48
* Buzzell, Thomas	2020	439.52
Campbell, Kenneth M Trustee	2020	5,744.92
Campbell, Kenneth M Trustee Kenneth M Campbell Tst	2020	3,881.88
* Caron, Roger B	2020	2,655.16
Caswell, Christopher	2020	1,605.56
* Conaboy, Conan J Jr	2020	3,535.84
Crediford, William S	2020	1,869.60
* Crowley, Robert	2020	1,361.20
* Cullen, Stacey, Personal Representative estate of Kathleen B Mckinney	2020	1,033.20
* Daly, Edward J	2020	4,031.12
* Darling, Scott A	2020	418.20
Day, Wayne	2020	798.68
* Demmons, Gary	2020	1,485.02
* Desrochers, Raymond	2020	2,927.40
Doan, Wilbur	2020	2,261.56
* Drapeau, Paul E & David J et al	2020	3,004.48
* Dupuis, Joshua Thomas	2020	3,970.11
Dyer, Rodney	2020	39.36
* Farnham, David A	2020	649.67
* Farnham, David A	2020	3,107.80
* FARWELL, GREGORY SR	2020	1,202.12
* Gahm, Jeffrey P	2020	2,922.48
* GENEST, BARBARA I	2020	488.72
* Ghidoni, Richard D	2020	1,853.20
* Giarnese, Steven M	2020	2,779.80
* Gilman, Howard F	2020	2,855.24
* Goodale, Douglas R	2020	3,360.36
* Guay, Paula M	2020	2,743.39
Guilfoy, Timothy J	2020	3,048.76
* Hobbs, Tracy L	2020	988.92
* Hodskins, Terry	2020	1,043.04
JOHNSON, KARIN D	2020	2,684.68

\*Denotes payment in full after year-end



* Koonz Jr, Richard E	2020	828.20
* Landry, George	2020	406.72
Lavoie, Richard	2020	1,397.28
* Littlefield, Alden Lawrence II	2020	131.20
Lovell, Kenneth	2020	1,034.84
* Macmillan, Dawn L Trustee	2020	3,191.44
* Mansur, Lynne	2020	1,328.40
* Martin, Brian E	2020	1,992.60
* McDonald, Bruce	2020	2,505.92
* Meyer, Richard C	2020	3,325.92
* MH Parsons & Sons Lumber Co	2020	6,612.48
* Montgomery, John W	2020	9.84
* Montgomery, John W	2020	766.93
Morin, Robert E	2020	14.76
Murley, Charles E	2020	3,735.92
* Murphy Jr., Donald R	2020	441.16
Napier, James R	2020	752.76
* Nevison, Douglas E	2020	1,418.60
* Packard, Michael D	2020	1,423.52
* Palminteri, Michael J	2020	4,893.60
PARKER, CANDICE P	2020	1,403.84
* Pierce, Edward John	2020	1,326.76
Pirini, Jeffrey & Amy	2020	722.91
Poulin, Cathy	2020	793.76
* Randall, Sasha	2020	2,394.76
* Reed, Gregory	2020	3,437.11
* Reed, Gregory	2020	1,825.32
Roux, Larry H	2020	4,780.60
Roux, Larry H	2020	1,556.36
* Schroeder, John	2020	1,321.84
* Smith, Kevin J	2020	1,439.92
* Stonehouse, Thomas	2020	5,749.87
THOMPSON, DEBORAH A	2020	1,923.72
* Tringale, James F	2020	3,960.60
* Worden, Ronald	2020	2,233.68
<b>Total</b>		<b>153,075.00</b>

\*Denotes payment in full after year-end

### 2020 Outstanding Personal Property Taxes

All Points Vending	2020	129.15
Arthur Karagiozis + Celia Alexander	2020	306.68
* AT & T Mobility, LLC	2020	231.24
Danis, James & Elizabeth	2020	518.24
* Emmons, Daniel	2020	282.90
Gilmans Auto Repair	2020	196.80
Guy, William & Dorothy	2020	206.15
Holub, Carl	2020	432.14
Jolie, Katherine	2020	174.66
L & R CLEANING INC	2020	328.00
* Lows Variety	2020	301.35
Lund, Ron	2020	146.78
McGorty, Ryan	2020	533.00
Murleys Auto Body & Sales	2020	73.80
Paulette, Heidi	2020	129.56
Shaker Pond Ice Cream LLC	2020	82.00
Smith, Steve	2020	238.62
U S Telepacific DBA TPx	2020	36.08
VanBroeuk-Wuffaert, James & Kelly	2020	262.40
Vanhout, Samantha	2020	264.04
Verizon Connect Fleet USA LLC	2020	18.04
Warren, Gerald & Doreen	2020	678.96
Webber, Kathy	2020	153.34
Whitten, Emil	2020	86.76
<b>Total</b>		<b>5,810.69</b>

\*Denotes payment in full after year-end

## CODE ENFORCEMENT OFFICE BUILDING & PLUMBING INSPECTIONS

Permit Type	
11	New homes
3	New mobile home
5	New garages
15	Accessory structures
9	Additions
26	Renovations
14	Decks/porches
2	Mechanical permits
7	Demolition permits
2	Barns
3	Pools
11	Stand By Generators
3	Heat and Air conditioner pumps
5	Solar panel arrays
1	Fence over 7'
11	CEO issued Land Use Permits
1	Exterior Fire Suppression Water Tank
<b>Estimated Real-estate permitted value: \$ 7,693,829.00</b>	
<b>Total building permit fees received:</b>	<b>\$ 60,848.43</b>
<b>Plumbing permits issued</b>	
23	Internal plumbing permits
22	Complete sub-surface waste systems
5	Sub-surface Wastewater Disposal Fields Only
1	Tank only
<b>Total plumbing permit fees received:</b>	<b>\$ 8,263.50</b>

Greetings Neighbors,

Another year has come and gone. With the pandemic situation over the past year, people out of work and the cost of building materials one might have thought that the code office would not have much activity. To the contrary, with people being home from work it seemed like a good time to tackle those long overdue home projects. Regardless of the high prices and shortages of building materials, this office still managed to permit 14 new homes. Ten to twelve homes is what we have been averaging for the past several years. The interesting thing is, the size and quality of the homes has been increasing. This increase seems to be a result of people fleeing urban areas.

As of July 1, 2021, the State of Maine has adopted the 2015 International Energy Conservation Code (IECC). The 2015 ECC will applied to all new homes and commercial buildings as well as any additions and renovations.

If you are considering any type of building or plumbing project, please contact this office to see if a permit is required.

This office appreciates your patience as we continue to navigate through challenges of this pandemic. If I can be of any help in any way, please do not hesitate to contact me.

Stay safe, stay well, Jim Allaire CEO/LPI

## SOLID WASTE AND RECYCLING

The Zero Sort recycling is still working very well. We have had a lot of positive feedback from our residents on how easy it is to drop off their recycled items now. “One stop drop” is a convenient way to recycle instead of having to sort everything. Speaking of sorting, please be mindful that having your recyclables pre-sorted from your trash and other items helps move the traffic flow along without delays or congestion in the recycle building area. We also ask that you break down your cardboard boxes. Doing this will greatly help our employees be able to assist residents and attend to other jobs. We thank you for your cooperation.

This is a breakdown of costs for MSW and demolition. In 2020 the Town spent \$68,308.79 to dispose of its 907.57 tons of MSW (municipal solid waste). The disposal rate is \$75.11 per ton. The haul cost was \$12,882.97. The Town spent \$27,178.60 to dispose of its 338.52 tons of demolition. The rate for demolition costs \$80.19 per ton. The haul cost was \$10,227.32. In November 2020 there was a price increase per ton for both MSW and demolition disposal. The increase is due to our contract. The MSW was \$75.11 per ton and now is \$75.94. The demolition was \$80.19 per ton and now is \$81.07.

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 of these items. We have been very successful in providing residents with over 300 yards of free erosion control woodchips.

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

We get many compliments on how helpful the staff are to our residents. Thank you all for a great job!! The Treasure Chest continues to be an asset to residents looking for usable household and miscellaneous items.

The following chart are the totals for the calendar year 2020 not fiscal year 2020-2021. The State of Maine requires our annual state report be for current calendar year.

<b>SUMMARY REPORT 2020</b>	<b>Tonnage</b>	<b>Expense</b>	<b>Income</b>	<b>Net</b>
Compactor	907.57	\$81,191.76		-\$81,191.76
Single Stream Compactor	190.58	\$27,385.53		-\$27,385.53
Demolition/Mattresses	338.52	\$37,405.92	\$2,905.00	-\$34,500.92
Metal (BBI haul no charge)	87.87	\$0	\$9,497.75	\$9,497.75
Pine Tree Mixed Plastic to Casella	29.66	\$3546.53		-\$3546.53
Pine Tree OCC (Cardboard)	9.21			
Transfer Station Expenses/Income		\$9,699.45	\$58.44	-\$9,641.01
Tires (count)	759	\$1,638.00	\$1,543.00	-\$95.00
Universal Waste		\$307.90	\$0	-\$307.90
Returnable (bottle/can/units/each)	168,360			
Brush	220.16	\$5,058.00	\$0	-\$5,058.00
Propane Tanks	43		\$96.00	\$96.00
Pepin Hauls (All)		\$910.28	\$0	-\$910.28
Shingles (BBI Haul/TS fees)	17.64	\$1,411.20	\$330.00	-\$1081.20
Commercial Paving (Shingles/glass)	7.88	\$1,990.30	\$0	-\$1,990.30
Salvation Army/Clothing bin (Tons)	27,800			
<b>GRAND TOTALS</b>		<b>\$170,544.87</b>	<b>\$14,430.19</b>	<b>-\$156,114.68</b>

Respectfully submitted,

Donna Pirone  
Steven Dochtermann, Transfer Station Supervisor

## PARSONS MEMORIAL LIBRARY

The year of 2020-2021 was one overshadowed by the continuing Covid-19 pandemic.

Beginning in late-June 2020, staged reopening plans were created, and curbside pickup subsequently began on Mondays. Children's Librarian Caley, with the help of the Friends of PML, started a Summer Reading Program with the theme 'Imagine Your Story'. A choice of craft kits (for toddlers or children), and a how-to movie were created weekly. PML used the reading-tracking app Beanstack, which is available with generous support from the Maine State Library. The Friends also received a \$500 grant for PML's Summer Reading program.

Virtual programming was held over the fall and winter. This included a reading of *Stamped* by Ibram X. Kendi, PML's regular book club, story time, craft nights, and a virtual Halloween costume parade.

In-person services began on August 1st, 2020. Safety was our utmost prerogative in our early stages of reopening the building to the public. In the library community in general, there was much discussion on the transmission of Covid-19 from different surfaces. It was not until May 2021, did PML stop quarantining books and heavily disinfecting all surfaces every day.

Caley started off 2021 with a STEM Lego Maker Box challenge for children ages 5-12. Children's craft bags were also available at regular intervals through curbside pickup.

In March, the Alfred Selectmen approved a new website for PML. Please visit us at [parsonsmemorallibrary.com](http://parsonsmemorallibrary.com). There, you will find upcoming events, news, and other library information. This month, we also welcomed Chewonki as they gave a virtual presentation on the Owls of Maine. Included were 3 live owl guests!



In April, the PML Board of Trustees voted to prune the large sugar maple on Kennebunk Road one last time, with the expectation that the tree will be removed this winter. After a professional assessment, this sugar maple is dying of road salt exposure. We at PML are saddened by this, but would like to preserve the memory of the tree as best we can. Later this year (date TBD), PML will host an art exhibition honoring the tree: *Ode to the Old Sugar Maple*.

In June, PML hosted a virtual lecture as part of Maine Humanities Council's 'World in Your Library' speaker series. Historian/Educator Paul Buck from UMaine Fort Kent gave a lecture of the Webster-Ashburton Treaty of 1842. This month we also hosted the Animal Welfare Society as they came to give a talk to children about their organization. We even got a surprise visit from therapy cat Mickey!

Starting May 24th, the State of Maine Covid-19 regulations changed. The library doors are unlocked, and patrons may once again browse the shelves without making a reservation. Masks are not required if patrons have been fully vaccinated. In our first few weeks alone, we have seen hundreds of patrons! Many of our patrons are new residents. PML averages a new patron about once per day!

Our quarantine projects of weeding and organizing continue! We'd like to thank our volunteers who have re-shelved books, deleted items from the catalog, and tended to our garden! You have been a huge help!

Earlier this year, the PML Board of Trustees gave us permission to purchase \$5000 worth of new Children's Non-Fiction books. Those books were purchased with funds from the Jose Fenderson Trust. With this money, we were able to purchase almost 550 new titles. We highly encourage all parents and guardians to come check them out, especially if they are homeschooling children! We would like to thank the Trust for helping fund all programming/events in-person, and remote.

Please contact the librarians if you have any questions regarding current Covid-19 protocols.

Our current hours are:

Monday: 11am - 6pm  
Tuesday: 10am - 4pm  
Wednesday: 11am - 6pm  
Saturday: 10am - 3pm

Contact us:

(207)324-2001  
alflib@roadrunner.com  
parsonsmemoriallibrary.com  
Twitter: @alfredlibrary  
Facebook : @parsonsmemoriallibrary  
Instagram: @parsonsmemoriallibrary

Respectfully submitted,

Isabel Turk, Library Director



A demonstration of 6 feet of separation in Stephen King books by Caley Mackenzie (left) and Isabel Turk (right).

## **ROAD COMMISSIONER**

Unfortunately there is not a lot to talk about for road work and road improvements during the fiscal year of 2020/2021. There was a very large cut to the 2020/2021 budget (\$450,000.00) that would have been used for paving and major road improvements.

We spent the year doing ordinary maintenance on the roads consisting of a lot of patching, shoulder repairs, brush cutting, and general maintenance.

I would like to thank the people that help me with this road work, they are devoted and are always willing to help. I'm lucky to have their support.

Given the conditions of these roads and traffic volume that we see nowadays let's hope there are no more cuts like this to the budget.

I will continue to do the best job possible with the funds allocated for roads.

Respectfully submitted,

Jon Lord  
Road Commissioner

## **ZONING BOARD OF APPEALS**

The Zoning board of Appeals had a very active year. We held 13 meetings with five of them including public hearings and two others with continuation of public hearings. We ventured out on two site walks. These meetings, public hearings and site walks were held to resolve three variances, one reconsideration of a variance decision and three administrative appeals. The outcomes were two variances approved, one variance denied, the reconsideration request for a variance was approved with additional conditions set forth, two administrative appeals were denied with one administrative appeal in process.

Respectfully submitted,

Julie Gerrish, Acting Chair  
Rick Carter  
Cindy Swaney  
Rick Hambleton  
Bruce Norton  
John Morin  
John Caramihalis

## **BUDGET COMMITTEE**

The budget committee started meeting “in-person” on February 22, 2021 to begin the work of making recommendations for the June 8, 2021 Town Meeting vote to set the 2021/2022 fiscal budget. This was opposed to the prior year when our meetings were anything but normal, when we held virtual Zoom meetings, in-person and a hybrid combination.

We were able to finish our work on April 20, 2021 at a joint meeting with the board of Selectmen. The proposed budget that came from this final meeting included restarting our roadway paving program that had been paused in the previous budget cycle due to COVID-19 revenue concerns. We also recommended setting aside funds to do some much needed roadwork on Old Kennebunk Road.

Although as submitted this proposed budget would require an increase in the mil rate when taxes are committed in mid-2021, it will not rise to the State mandated LD 1 property tax threshold, which would require additional voter approval.

The committee would like to thank all of the departments and committees for their continued fiscal responsibility to ensure that the Town of Alfred does continue to offer all necessary services and programs to our residents while at the same time not being a burden on the individual taxpayer.

Respectfully,

Fred Holt

Lee Steele

Joe Olszewski

Harold Metcalfe

Jon DeFrance

Dennis Brewster

Ken Gerry



## ALFRED FIRE & RESCUE

First, I would like to thank all the citizens of Alfred for their support of the Alfred Fire and Rescue. I would also like to thank the firefighters and emergency medical technicians for their commitment to assisting the residents of the town of Alfred and mutual aid communities, especially through this trying year with Covid-19.

We had a total of 681 calls for service this year which is up another 20 calls from last year, only 1 of which we were not able to respond to due to staff being on other calls or unable to staff apparatus. We did respond to 418 EMS calls, 180 fire related, 39 motor vehicles crashes, and 44 other calls for service.

It has been a year now, and we are still dealing with Covid-19. We are still moving along with our mandates and, as you know, we have all been hit differently when the pandemic happened last March. The Alfred Fire and Rescue has and will always continue to respond to calls no matter what the circumstance. Our job is to provide outstanding medical and fire coverage to the great citizens of Alfred. When we are unable to respond our mutual towns have our backs just like we have theirs. We may look different now due to wearing N95 masks and glasses when coming to your house. This is a Maine EMS requirement to keep our members and the community safe. We have been helped with supplies from York County EMA.

In the last year we have been added to Sanford's Run cards, 1<sup>st</sup> due on any reported building fire. So, you may see our trucks go that way a little more. They are always helping us out between fire and ambulance services.

Reminder, if you need a burning permit, you can obtain it at [www.wardensreport.com](http://www.wardensreport.com).

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

With this coming year I am happy to let you all know we are now staffed with 2 people on 24 hours a day, 7 days a week. We still only have 1 full time Firefighter/EMTs. The rest is staffed with per diem Firefighter/EMT's.

We are looking forward to a great year with a great staff of Firefighters and EMTs willing and wanting to help you as needed. If you have any questions, please contact the fire department.

Respectfully submitted,

Chief Christopher Carpenter

## ROSS CORNER FIRE COMPANY

### **Emergency responses for past fiscal year.**

- 17 Motor Vehicle Accidents
- 1 Chimney Fires
- 6 Structure Fires
- 6 Fire/Smoke Investigations
- 5 Station Coverage
- 9 Brush/Woods Fire
- 8 Tree/Wires Down
- 1 EMS Assist

### **Calls per town**

14-Waterboro; 10-Alfred; 26-Shapleigh; 1-Newfield; 2-Hollis

Ross Corner Fire Company responded to 53 calls in the past fiscal year.

Although most of our equipment is in current and in excellent condition, communication equipment in both engines along with portable radios for members were all upgraded. This year we also replaced emergency lighting on both trucks, increasing visibility and safety of our crews and the public while responding to scenes and operating at emergencies.

I would like to congratulate Firefighter Johnson on his completion of the York County Chiefs Association Firefighter 1 & 2 program, becoming a pro board-certified fire fighter. With his certification, Ross Corner Fire Company now has 7 interior qualified firefighters.

Special thanks to the communities of Waterboro, Alfred, and Shapleigh; your continued, generous support provides us with the resources required to provide effective fire protection and public safety.

Finally, I would like to thank Chief Delapp (Ret.), Assistant Chief Rogers, and the members of the Ross Corner Fire Company for making my transition to the chief role seamless.

Sincerely,

Ethan Hunt  
Fire Chief  
Ross Corner Fire Company

## PLANNING BOARD

July 1, 2020 through June 30, 2021 has been a year of learning to adjust to new and challenging experiences. As the Planning Board, we made every effort to conduct business and at the same time, staying safe and also keeping the public that we interface with safe. When mask wearing was appropriate, we asked those attending our meetings to comply.

We received several land use applications during the year. The majority (6) were concerned with home occupations. Residents are wanting to work from their home in a variety of low-impact businesses.

Minor subdivisions or a revision to a previously approved subdivision played a smaller role in our land use activities. When we evaluate these smaller subdivisions, we use the same criteria that we use to evaluate larger subdivisions. This has brought about situations that are not equitable. We will be looking to modify certain ordinances for smaller subdivisions that are more fitting for the impact they have on the community.

Sometimes, the town has an opportunity to modify the current zoning ordinance to allow a land use in an area that would not normally have been allowed. The applicant must show that the proposed changes would benefit the town. Both the Planning Board and the Board of Selectmen must approve the changes to the ordinances and then the Alfred residents must approve. Such was the case on a parcel of land at the corner of Route 202 and Route 4. The applicant is proposing a 55+ apartment complex plus a multi-unit storage facility. The town voted to approve this proposed use. This application is still in its early stages.

Our final application for this fiscal year was from an individual who wants to renovate the old jail into apartments and a coffee shop. This should prove to be a great improvement to that area. This will be an interesting project to follow as it progresses.

The Board continues to evaluate all land use applications in a very thorough and objective manner. We thank our Code Enforcement Officer for his continued cooperation in evaluating each application.

Thank you to John Ibsen for your contributions to the Planning Board. We wish you well in your future endeavors.

Respectfully submitted,

Al Carlson, Chair  
Elissa Brewster, Vice-Chair  
Mike Cerbone, Secretary  
Bill Roberts  
Stephen Gile  
John Ibsen  
Dorothy Guinard

## VETERANS COMMITTEE

Once again the Alfred Veterans Committee had the privilege of honoring veterans interred in Alfred with the placement of flags. Interred in Evergreen Cemetery this fiscal year were:

John David Carter III, DOD Sept. 20, 2020, H. Chester Brown, DOD Oct. 1, 2020, George G. Benvie DOD Aug. 15, 2020

We are pleased to announce that the 2020 Alfred Veterans Committee Scholarship was awarded to Isabelle Hurlburt. This year's award totaled \$447. Dr. Dennis Brewster's annual contribution to the Scholarship Fund is gratefully acknowledged. The Alfred Veterans Committee and others also contributed. The scholarship fund totals \$28,293.44 [as of June 30, 2021].

Nathan Hanson Roberts was born in Alfred, Aug. 12, 1830, the son of Paul and Anna Roberts. In 1855, the census finds Nathan living in Topsfield, Massachusetts with his brother Peter W. Roberts. Like many others, Nathan had left Maine to work in the shoe industry in Essex County. Nathan married had at least three children.

Nathan's age and family responsibilities cautioned him about enlisting in the Civil War but, finally Nathan was drafted May 2nd, 1864, and mustered into the 19th Massachusetts Volunteers. Nathan Roberts' contingent of about 70 new recruits were rushed to the front with virtually no training before joining the regiment. Officers moaned, "Not half of them could speak or understand the English language, and Bill taught them by the kindergarten method. Standing in front he would say, "Look at me. Put on your bayonets, put 'em on." He would go through the motions, they following." Nathan joined his company and marched 25 miles, entering the battle lines around Petersburg Va.

On the morning of June 22, 1864, the 19th Mass. engaged the enemy in a sharp fight called the Battle of Jerusalem Plank Road. Disastrous command decisions and miscommunication resulted in the capture of the entire 19th Mass [153 souls], together with the five other Union companies, sixteen hundred men in all.

The prisoners were loaded into box cars and journeyed southward to their ultimate destination-Andersonville Prison in Georgia. It was at Andersonville on July 25, 1864, only two months and twelve days after leaving his home in Topsfield that Nathan Hanson Roberts died of starvation and was buried in a mass grave. Years later, a captain in the 19th Massachusetts recalled Nathan's service, "Nathan H. Roberts served with me in the old 19th Massachusetts and starved to death in a rebel prison rather than renounce the oath of allegiance to the Union and take the oath of the Southern Confederacy." Nathan was one of nearly 13,000 who died at Andersonville from disease, poor sanitation, malnutrition, overcrowding, or exposure. A memorial stone in Topsfield's Pine Grove Cemetery marks the passage of this loyal son of Alfred.

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

Respectfully submitted,

Bruce R. Tucker, Chair,

Tammy Chadbourne, Alden Gile, Ron Ouellette, Donna Pirone, Thomas Plummer & Jack Scott

## BROTHERS BEACH

The Project Canopy grant that Bothers Beach has been awarded to help address the Emerald Ash borer and ground invasive plants has been finalized. The plan is to harvest in either frozen or dry conditions with the desire to reduce forest ground impact. Adjustments in harvesting time frame may be necessary. Harvesting of Ash trees and other compromised trees have tentatively been planned for the winter of 2022. The focus will be to maintain a healthy tree canopy over the harvest area north of the Beach entry road. Managing how and when ground invasive plants will be managed is currently in discussion (as of the end of July 2021). Contact the Brothers Beach Committee for more current information.

The Committee is also continuing the process of planning and building a replacement pavilion in the park area near the pond. Construction is anticipated for spring 2022. We are still collecting donations for this project. If you would like to make a donation, you may send one to the Alfred Town Hall with the memo "Brothers Beach Town Park; Pavilion Project".

Visit our Facebook page: "Brothers Beach" (Brothers Beach Town Park)

We are happy to see many of our residents enjoying this unique and peaceful town park.

Respectfully submitted,

Chad Perry, Chairman

## 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 2020/2021 heating season this program has provided heating fuel for 21 households in our community. The amount of assistance totaled \$8,306.10 averaging \$395.53 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.

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

Respectfully submitted,

Arlene Carroll  
Donna Pirone  
Lisa Cook

## HISTORICAL COMMITTEE

As with many town activities, the virus pandemic curtailed many of the events usually held by the Alfred Historical Committee. Very few meetings were held and the Village Museum did not open last summer. Thus, the Bicentennial of Maine's statehood exhibit slated for last year will appear this year.

Alfred played an important role in the separation of Maine from Massachusetts in 1820, primarily because the architect of the separation plan was carried forward by Alfred lawyer John Holmes who was serving as a Massachusetts Representative to Congress at the time. Because Congress was evenly divided between slave states and Free states, separation required Maine enter the union as a free state and another state be admitted as a slave state. The other state admitted with Maine was Missouri and the process of Maine's statehood became known as the Missouri Compromise.

Seeking guidance in the statehood process, John Holmes wrote letters to founding father Thomas Jefferson who shared his thoughts on slavery and the deep divisions it was causing in American Society, an issue Jefferson rarely addressed. Jefferson feared that national politics were so divided, the nation might not survive and the work of the founding fathers would be undone. The divisions were resolved only by a bloody Civil War forty years later, proving Jefferson's fears were justified. Transcripts of the letters are on display at the Village Museum along with items that recall the way life was in 1820 in Alfred.

In 1820, political passions ran high and national politics were driven by party extremists. [Does this sound familiar to 2021 ears?]. Because John Holmes, a Northern Congressman, voted to admit Missouri as a slave state, he was painted as traitor to his party by radical abolitionists and literally found his name on a Black List. The good citizens of Maine saw the slur for what it was and elected Holmes the first Senator from the new State of Maine in 1820. He served in the US Senate 1820 to 1827 and again 1829 to 1833. He retired to Alfred and built the Bow and Arrow House situated next door to DeWolfe and Wood Booksellers.

The Committee is very grateful for the continued support and interest that Alfred citizens have regarding the town's history. Please visit the Alfred Village Museum. If you have an interest in serving on the committee, please volunteer... we are always looking for new members.

We must note the passing this year of long time loyal committee member Bruce Gile. He is missed.

Respectfully submitted,

Bruce R. Tucker, Committee Secretary

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

**Financial Statements**

**Town of Alfred, Maine**

**June 30, 2021**

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# Town of Alfred, Maine

June 30, 2021

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## Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Alfred, Maine's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

*Purdy Pownall & Company*

Professional Association

**Portland, Maine  
September 16, 2021**



**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, 2021. 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 \$3,603,943 as of June 30, 2021, compared to \$3,235,445 as of June 30, 2020.

The Town's governmental funds General Fund Balance on a budgetary basis was \$586,533 as of June 30, 2021, compared to \$146,188 as of June 30, 2020.

### **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, 2021 and June 30, 2020:

	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>Governmental Activities</b>			
Current and other assets	\$ 1,468,794	\$ 1,021,532	\$ 447,262
Capital assets	2,543,318	2,666,060	(122,742)
<b>Total Assets</b>	<u>4,012,112</u>	<u>3,687,592</u>	<u>324,520</u>
Deferred outflows related to OPEB	10,801	10,406	395
Deferred outflows related to pensions	125,233	72,935	52,298
<b>Total Deferred Outflows</b>	<u>136,034</u>	<u>83,341</u>	<u>52,693</u>
Other liabilities	125,103	102,908	22,195
Long-term liabilities	366,685	357,765	8,920
<b>Total Liabilities</b>	<u>491,788</u>	<u>460,673</u>	<u>31,115</u>
Deferred inflows related to OPEB	50,651	61,791	(11,140)
Deferred inflows related to pensions	1,764	13,024	(11,260)
<b>Total Deferred Inflows</b>	<u>52,415</u>	<u>74,815</u>	<u>(22,400)</u>
Net investment in capital assets	2,428,692	2,502,048	(73,356)
Restricted, expendable	343,751	350,990	(7,239)
Restricted, nonspendable	22,500	22,500	-
Unrestricted	809,000	359,907	449,093
<b>Net Position</b>	<u>\$ 3,603,943</u>	<u>\$ 3,235,445</u>	<u>\$ 368,498</u>

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

Total assets increased due to more cash, collected throughout the year, on hand at year end. Total liabilities increased slightly because year-end accounts payable and accrued payroll were higher than the previous year. These two factors resulted in a significant increase in available funds for future use.

The following schedule is a summary of the statement of activities for the years ended June 30, 2021 and June 30, 2020:

	<u>2021</u>	<u>2020</u>	<u>Change</u>
<b>Governmental Activities</b>			
Revenues:			
Program revenues:			
Charges for services	\$ 276,611	\$ 249,756	\$ 26,855
Operating grants and contributions	66,814	64,253	2,561
General revenues:			
Property taxes	4,466,452	4,546,125	(79,673)
Excise taxes	788,031	772,538	15,493
Intergovernmental	560,753	397,335	163,418
Other	118,110	137,290	(19,180)
<b>Total Revenues</b>	<u>6,276,771</u>	<u>6,167,297</u>	<u>109,474</u>
Expenses:			
General			
General government	810,952	792,839	18,113
Public safety	722,571	697,995	24,576
Public works	679,764	1,134,780	(455,016)
Health and sanitation	282,855	275,968	6,887
Community services	5,065	16,210	(11,145)
Recreation	21,333	20,720	613
Cemeteries	6,180	6,180	-
Welfare	5,120	10,895	(5,775)
Library	102,142	85,005	17,137
County tax	163,480	155,764	7,716
Education	3,103,123	3,000,015	103,108
Unclassified	5,275	14,945	(9,670)
Interest on long-term debt	413	6,038	(5,625)
<b>Total Expenses</b>	<u>5,908,273</u>	<u>6,217,354</u>	<u>(309,081)</u>
<b>Change in Net Position</b>	<u>\$ 368,498</u>	<u>\$ (50,057)</u>	<u>\$ 418,555</u>

Revenue increased from the prior year due to a higher reimbursement from the State on the Homestead exemptions as well as an increase in Revenue Sharing from the State. Although RSU #57 expenditures continue to increase, the overall expenses decreased due to the Town pausing its' road paving program for one year due to the uncertainty in the economy due to COVID-19.

## Management’s Discussion and Analysis - Continued

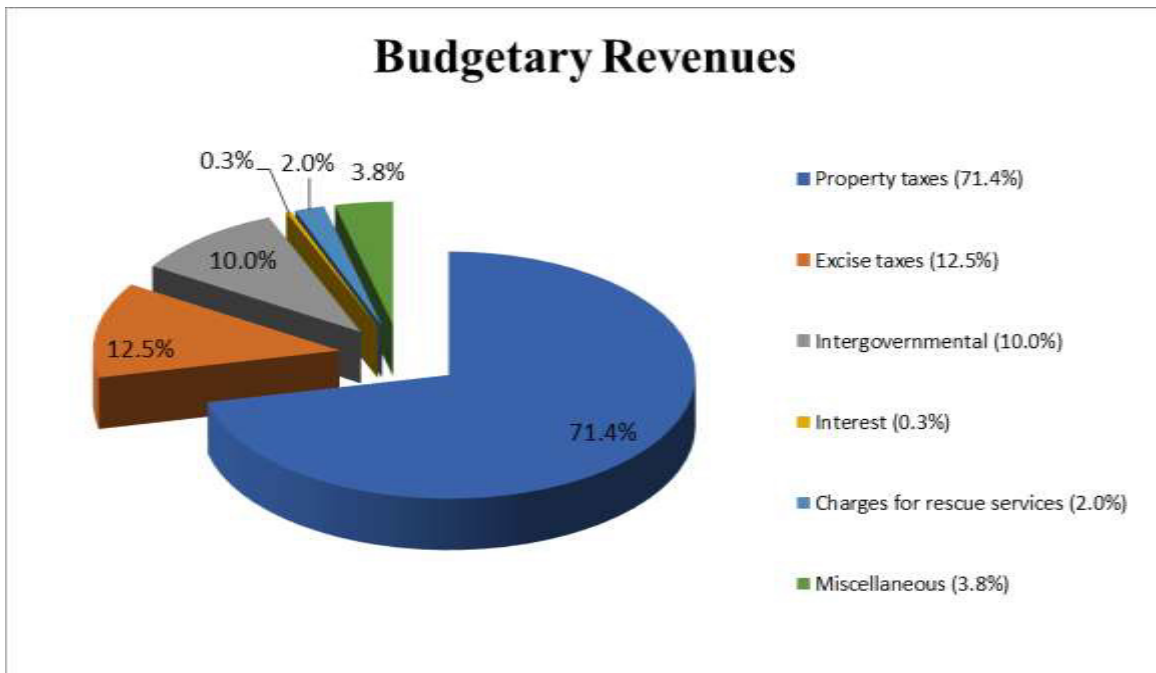
### Town of Alfred, Maine

#### 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 7 and 9 of the financial statements.

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

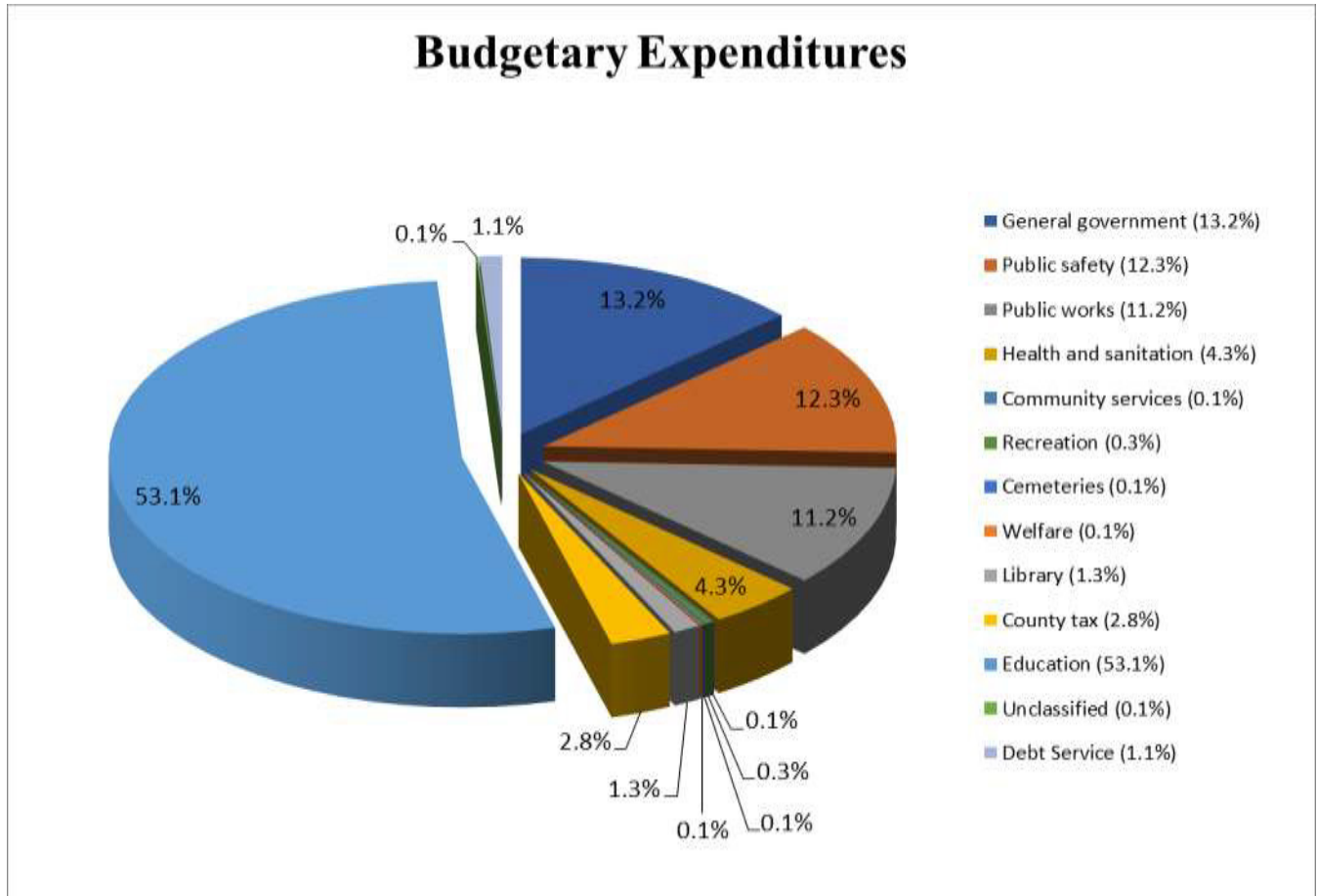


Property and excise taxes paid directly by the Towns people combine to account for well over 80% of total revenues, although the Town did receive slightly more funding from the State of Maine.

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

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



As a percentage of expenses, the combination of the County of York and RSU #57 continue to account for over 55% of expenses, leaving less than 45% of all expenditures to operate the Town.

### Capital Assets

At the year end, the Town had \$2,543,318 in capital assets, net of accumulated depreciation, compared to \$2,666,060, last year.

As a part of the upkeep with our assets the Town replaced the boiler in the Library and added two heat pumps in the second story of the Town Hall. We continue to depreciate our assets using the straight-line method over time, which resulted in the decrease in total capital assets.

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

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

#### **Long Term Liabilities**

At year-end, the Town had \$0 in outstanding bonds and \$141,757 in capital lease obligations compared to \$60,000 and \$190,360 respectively, last year.

The Town continues to pay down its' Long Term Debt as the Transfer Station Bond was paid in full and the current lease obligations were paid. No new bond or lease obligations were entered into that effected the current year.

#### **Budgetary Highlights**

The budget to actual statement appears on page 10.

With the adoption of the budget the Town expected expenses to exceed revenues by approximately \$192,000, but with careful monitoring and the impact COVID-19 had on the economy, revenues actually exceeded expenses by more than \$460,000.

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

The upcoming budget process has not started yet but careful consideration will be given to the impact the budget will have on next year's tax rate, given the still uncertain effect COVID-19 could have.

#### **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, 2021

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 1,016,021
Investments	163,071
Accounts receivable, net of allowance	83,291
Taxes receivable	122,789
Tax liens	41,504
Tax acquired property	7,480
Prepaid expenses	34,638
Capital assets, net of accumulated depreciation	<u>2,543,318</u>
<b>Total Assets</b>	4,012,112
<b>Deferred Outflows</b>	
Deferred outflows related to OPEB	10,801
Deferred outflows related to pension	<u>125,233</u>
<b>Total Deferred Outflows</b>	136,034
<b>Liabilities</b>	
Accounts payable	62,319
Accrued payroll	38,977
Accrued interest payable	4,800
Taxes paid in advance	19,007
Long-term liabilities:	
Portion due or payable within one year:	
Capital lease obligation	50,145
Portion due or payable after one year:	
Capital lease obligation	91,612
Net pension liability	160,447
Net OPEB liability	<u>64,481</u>
<b>Total Liabilities</b>	491,788
<b>Deferred Inflows</b>	
Deferred inflows related to pension	1,764
Deferred inflows related to OPEB	<u>50,651</u>
<b>Total Deferred Inflows</b>	52,415
<b>Net Position</b>	
Net investment in capital assets	2,428,692
Restricted, expendable	343,751
Restricted, nonspendable	22,500
Unrestricted	<u>809,000</u>
<b>Net Position</b>	<u>\$ 3,603,943</u>

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

## Statement of Activities

### Town of Alfred, Maine

For the Year Ended June 30, 2021

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense)
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	Revenue and Changes in Net Position
				<u>Governmental Activities</u>
<b>Governmental Activities:</b>				
General government	\$ 810,952	\$ 118,233	\$ -	\$ (692,719)
Public safety	722,571	145,116	400	(577,055)
Public works	679,764	-	62,536	(617,228)
Health and sanitation	282,855	13,262	-	(269,593)
Community services	5,065	-	-	(5,065)
Recreation	21,333	-	-	(21,333)
Cemeteries	6,180	-	-	(6,180)
Welfare	5,120	-	3,878	(1,242)
Library	102,142	-	-	(102,142)
County tax	163,480	-	-	(163,480)
Education	3,103,123	-	-	(3,103,123)
Unclassified	5,275	-	-	(5,275)
Interest on long-term debt	413	-	-	(413)
<b>Total Governmental Activities</b>	<b>\$ 5,908,273</b>	<b>\$ 276,611</b>	<b>\$ 66,814</b>	<b>(5,564,848)</b>
General revenues:				
				4,466,452
				788,031
				560,753
				27,483
				104,734
				(14,107)
			<b>Total General Revenues</b>	<b>5,933,346</b>
			<b>Change in Net Position</b>	<b>368,498</b>
			Net position at beginning of year	<u>3,235,445</u>
			<b>Net Position at End of Year</b>	<b>\$ <u>3,603,943</u></b>

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

## Balance Sheet - Governmental Funds

### Town of Alfred, Maine

As of June 30, 2021

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash	\$ 648,919	\$ 334,897	\$ 32,205	\$ 1,016,021
Investments	163,071	-	-	163,071
Accounts receivable, net of allowance	83,234	57	-	83,291
Taxes receivable	122,789	-	-	122,789
Tax liens	41,504	-	-	41,504
Tax acquired property	7,480	-	-	7,480
Prepaid expenses	34,638	-	-	34,638
Due from other funds	8	-	1,109	1,117
	<u>8</u>	<u>-</u>	<u>1,109</u>	<u>1,117</u>
<b>Total Assets</b>	<b>\$ 1,101,643</b>	<b>\$ 334,954</b>	<b>\$ 33,314</b>	<b>\$ 1,469,911</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 60,310	\$ 2,009	\$ -	\$ 62,319
Accrued payroll	38,977	-	-	38,977
Taxes paid in advance	19,007	-	-	19,007
Due to other funds	1,109	-	8	1,117
	<u>1,109</u>	<u>-</u>	<u>8</u>	<u>1,117</u>
<b>Total Liabilities</b>	<b>119,403</b>	<b>2,009</b>	<b>8</b>	<b>121,420</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	82,147	-	-	82,147
Unavailable revenue - rescue revenue	9,613	-	-	9,613
	<u>9,613</u>	<u>-</u>	<u>-</u>	<u>9,613</u>
<b>Total Deferred Inflows of Resources</b>	<b>91,760</b>	<b>-</b>	<b>-</b>	<b>91,760</b>
<b>Fund Balances</b>				
Nonspendable:				
Permanent Fund	-	22,500	-	22,500
General Fund	34,638	-	-	34,638
Restricted:				
Permanent Fund	-	310,445	33,306	343,751
Assigned:				
General Fund	479,602	-	-	479,602
Unassigned:				
General Fund	376,240	-	-	376,240
	<u>376,240</u>	<u>-</u>	<u>-</u>	<u>376,240</u>
<b>Total Fund Balances</b>	<b>890,480</b>	<b>332,945</b>	<b>33,306</b>	<b>1,256,731</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,101,643</b>	<b>\$ 334,954</b>	<b>\$ 33,314</b>	<b>\$ 1,469,911</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, 2021**

**Total Fund Balances - Governmental Funds** \$ 1,256,731

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is: 2,543,318

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	\$ 82,147	
Rescue revenue	<u>9,613</u>	
		91,760

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	10,801	
Deferred inflows related to OPEB	(50,651)	
Deferred outflows related to pension	125,233	
Deferred inflows related to pension	<u>(1,764)</u>	
		83,619

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	(141,757)	
Accrued interest payable	(4,800)	
Net OPEB liability	(64,481)	
Net pension liability	<u>(160,447)</u>	
		<u>(371,485)</u>

**Net Position - Governmental Activities** \$ 3,603,943

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, 2021

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 4,503,920	\$ -	\$ -	\$ 4,503,920
Excise taxes	788,031	-	-	788,031
Intergovernmental	627,167	-	-	627,167
Interest income	21,231	6,188	64	27,483
Charges for rescue services	123,010	-	-	123,010
Miscellaneous	239,131	11,772	593	251,496
<b>Total Revenues</b>	<b>6,302,490</b>	<b>17,960</b>	<b>657</b>	<b>6,321,107</b>
<b>Expenditures</b>				
Current				
General government	772,962	-	-	772,962
Public safety	720,466	-	-	720,466
Public works	652,612	-	-	652,612
Health and sanitation	253,394	-	-	253,394
Community services	5,065	-	-	5,065
Recreation	20,240	-	-	20,240
Cemeteries	6,180	-	-	6,180
Welfare	5,120	-	-	5,120
Library	73,133	25,948	-	99,081
County tax	163,480	-	-	163,480
Education	3,103,123	-	-	3,103,123
Unclassified	5,275	-	-	5,275
Debt service - principal	60,000	-	-	60,000
- interest	413	-	-	413
<b>Total Expenditures</b>	<b>5,841,463</b>	<b>25,948</b>	<b>-</b>	<b>5,867,411</b>
<b>Revenues Over (Under) Expenditures</b>	<b>461,027</b>	<b>(7,988)</b>	<b>657</b>	<b>453,696</b>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	8	-	100	108
Operating transfers out	(100)	-	(8)	(108)
<b>Total Other Financing Sources (Uses)</b>	<b>(92)</b>	<b>-</b>	<b>92</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>460,935</b>	<b>(7,988)</b>	<b>749</b>	<b>453,696</b>
Fund balances at beginning of year	429,545	340,933	32,557	803,035
<b>Fund Balances at End of Year</b>	<b>\$ 890,480</b>	<b>\$ 332,945</b>	<b>\$ 33,306</b>	<b>\$ 1,256,731</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, 2021**

**Net Change in Fund Balances - Total Governmental Funds** \$ 453,696

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

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

Additions to capital assets	\$ 21,975	
Depreciation expense	<u>(130,610)</u>	(108,635)

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	-	
Gain on disposition of capital assets	<u>(14,107)</u>	(14,107)

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	(37,468)	
Rescue revenue	<u>7,239</u>	(30,229)

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 debt service payments	60,000	
Principal portion of capital lease obligations	<u>48,603</u>	108,603

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	1,600	
Adjustment to OPEB	2,463	
Adjustment to pension expense	<u>(44,893)</u>	(40,830)

**Change in Net Position of Governmental Activities** \$ 368,498

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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 4,452,922	\$ 4,452,922	\$ 4,503,920	\$ 50,998
Excise taxes	765,000	765,000	788,031	23,031
Intergovernmental	524,619	528,497	627,167	98,670
Interest	-	-	20,641	20,641
Charges for rescue services	-	-	123,010	123,010
Miscellaneous	27,000	67,164	239,131	171,967
<b>Total Revenues</b>	<u>5,769,541</u>	<u>5,813,583</u>	<u>6,301,900</u>	<u>488,317</u>
<b>Expenditures</b>				
Current				
General government	823,714	860,126	772,962	87,164
Public safety	693,845	735,420	720,466	14,954
Public works	754,488	754,739	652,612	102,127
Health and sanitation	246,236	260,983	253,394	7,589
Community services	5,740	5,740	5,065	675
Recreation	24,404	24,604	20,240	4,364
Cemeteries	6,180	6,180	6,180	-
Welfare	6,000	9,878	5,120	4,758
Library	73,525	73,528	73,133	395
County tax	163,480	163,480	163,480	-
Education	3,103,123	3,103,123	3,103,123	-
Unclassified	-	-	5,275	(5,275)
Debt service - principal	60,000	60,000	60,000	-
- interest	413	413	413	-
<b>Total Expenditures</b>	<u>5,961,148</u>	<u>6,058,214</u>	<u>5,841,463</u>	<u>216,751</u>
<b>Revenues Over (Under) Expenditures</b>	(191,607)	(244,631)	460,437	705,068
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	8	8	8	-
Operating transfers out	(20,100)	(20,100)	(20,100)	-
Utilization of assigned fund balance	68,389	80,293	-	(80,293)
Utilization of unassigned fund balance	228,852	269,972	-	(269,972)
<b>Total Other Financing Sources (Uses)</b>	<u>277,149</u>	<u>330,173</u>	<u>(20,092)</u>	<u>(350,265)</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	\$ 85,542	\$ 85,542	440,345	\$ 354,803
Budgetary fund balance at beginning of year			<u>146,188</u>	
<b>Budgetary Fund Balance at End of Year</b>			<u>\$ 586,533</u>	

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

## Notes to Financial Statements

### Town of Alfred, Maine

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

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

#### Principles Determining Scope of Reporting Entity

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

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

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

#### Basis of Presentation

##### Government-wide Financial Statements

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

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



## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

##### Fund Financial Statements

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

##### Governmental Activities

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

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

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

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

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

##### Basis of Accounting

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

###### **Accrual**

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

###### **Modified Accrual**

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

###### **Estimates**

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

###### **Cash and Cash Equivalents**

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

###### **Investments**

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

###### **Inventories**

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Accounts Receivable

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

##### Capital Assets

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

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

##### Long-Term Obligations

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

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

##### Deferred Outflows and Inflows of Resources

In addition to assets, the statement of 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 September 16, 2020, on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Taxes were due October 1, 2020 and April 1, 2021. Interest on unpaid taxes commenced on October 2, 2020 and April 2, 2021 at 8% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$85,542 for the year ended June 30, 2021.

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 A - Summary of Significant Accounting Policies - Continued

##### Pending Accounting Pronouncement

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87, *Leases*. This new standard will provide users of the financial statements a more accurate picture of the assets and the long-term financial obligations of government entities that lease. The standard requires all leases which have a lease term exceeding 12 months to be recognized as a lease liability and a leased asset at the commencement of the lease term. The new leasing standard will apply for fiscal years beginning after June 15, 2021. Management is currently evaluating the impact of adoption on its financial statements.

#### Note B - Cash and Investments

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

##### Custodial Credit Risk - Deposits

At June 30, 2021, the carrying amount of the Town's deposits was \$1,016,021 and the bank balance was \$1,020,517. 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, 2021, \$383,087 of the Town's bank balance of \$1,020,517 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution in the Town's name	\$ <u>383,087</u>
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##### Certificates of Deposit

Certificates of deposit totaling \$298,411 as of June 30, 2021 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.



## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Interest Rate Risk

In accordance with the Town's investment policy, to the extent possible, investment maturities will be matched with anticipated cash requirements. At June 30, 2021 the Town had the following investment and maturity:

<u>Investment Types</u>	<u>Fair Value</u>	<u>Not Applicable</u>	<u>Maturity</u>		
			<u>Less than 1 year</u>	<u>1 - 5 years</u>	<u>More than 5 years</u>
Repurchase agreement with bank	\$ 163,071	\$ -	\$ 163,071	\$ -	\$ -

##### 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, 2021, 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, 2021, 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, 2021:

##### General Fund

Rescue Department service receivables	\$ 43,764
Less: Allowance for doubtful accounts	(22,757)
Net Rescue Department service receivable	21,007
Intergovernmental receivables	62,048
Other receivables	236
	<u>\$ 83,291</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, 2021, follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	Ending <u>Balance</u>
<b>Governmental Activities:</b>				
Non-Depreciable Assets:				
Land	\$ 628,520	\$ -	\$ -	\$ 628,520
Works of art	10,320	-	-	10,320
Depreciable Assets:				
Buildings and improvements	1,390,740	21,975	24,015	1,388,700
Land improvements	529,269	-	-	529,269
Equipment	792,731	-	-	792,731
Vehicles	867,455	-	-	867,455
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	5,551,382	21,975	24,015	5,549,342
Less Accumulated Depreciation:				
Buildings and improvements	768,405	37,110	9,908	795,607
Land improvements	301,091	11,865	-	312,956
Equipment	549,250	35,302	-	584,552
Vehicles	664,159	20,475	-	684,634
Paved road network	304,417	25,858	-	330,275
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Total accumulated depreciation	<u>2,885,322</u>	<u>130,610</u>	<u>9,908</u>	<u>3,006,024</u>
Capital Assets, Net	<u>\$ 2,666,060</u>	<u>\$ (108,635)</u>	<u>\$ 14,107</u>	<u>\$ 2,543,318</u>
Depreciation expense was charged to the following functions:				
General government				\$ 14,907
Public safety				47,438
Health and sanitation				25,437
Public works				27,152
Parks and recreation				1,093
Library				<u>14,583</u>
Total governmental activities depreciation expense				<u>\$ 130,610</u>

**Notes to Financial Statements - Continued**

**Town of Alfred, Maine**

**Note E - Interfund Receivables and Payables**

Interfund balances at June 30, 2021, consisted of the following individual fund receivables and payables:

<b>Governmental Activities</b>	<u>Receivables</u> <u>Due from</u>	<u>Payables</u> <u>Due to</u>	<u>Net Internal</u> <u>Balances</u>
General Fund:			
Trust Funds:			
Cemetery Trust	\$ 8	\$ -	
Veteran’s Memorial Fund	<u>-</u>	<u>(1,109)</u>	
	<u>8</u>	<u>(1,109)</u>	\$ <u>(1,101)</u>
Trust Funds:			
General Fund:			
Cemetery Trust	-	(8)	
Veteran’s Memorial Fund	<u>1,109</u>	<u>-</u>	
	<u>1,109</u>	<u>(8)</u>	<u>1,101</u>
Net Governmental Activities	<u>\$ 1,117</u>	<u>\$ (1,117)</u>	<u>\$ -</u>

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

**Note F - Interfund Transfers**

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

Interfund transfers for the year ended June 30, 2021 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:			
Cemetery Trust	\$ 8	\$ -	
Veteran’s Memorial Trust	<u>-</u>	<u>(100)</u>	
	<u>8</u>	<u>(100)</u>	\$ (92)
Trust Funds:			
General Fund:			
Cemetery Trust	-	(8)	
Veteran’s Memorial Trust	<u>100</u>	<u>-</u>	
	<u>100</u>	<u>(8)</u>	<u>92</u>
Net Governmental Activities			<u>\$ -</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note G - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2021, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
<b>Governmental Activities:</b>					
General obligation bonds	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Capital lease obligations	190,360	-	48,603	141,757	50,145
Net pension liability	51,996	108,451	-	160,447	-
Net OPEB liability	<u>55,409</u>	<u>9,072</u>	<u>-</u>	<u>64,481</u>	<u>-</u>
	<u>\$ 357,765</u>	<u>\$ 117,523</u>	<u>\$ 108,603</u>	<u>\$ 366,685</u>	<u>\$ 50,145</u>

#### Bonds Payable

The following is a summary of debt outstanding at June 30, 2021:

2013 General obligation bond payable to Gorham Savings Bank due December 2020. Annual principal payments of \$125,000 through December 2016, \$120,000 through December 2017, and \$60,000 through December 2020 plus interest payments semi-annually. Interest begins at 2.000% and decreases to 1.375% over the term of the bond. This loan was fully paid off during the year ended June 30, 2021.

\$ -

#### Capital Lease Obligations

The Town has acquired a truck and SCBA tanks and compressor through capital lease obligations, with interest at 3.38% and 3.69%, respectively. The present value of capital lease obligation and future year's minimum lease payment for the years ending June 30 is as follows:

2022	\$ 55,292
2023	55,292
2024	<u>41,120</u>
	151,704
Less amount representing interest	<u>9,947</u>
Obligations under capital leases	<u>\$ 141,757</u>

As of June 30, 2021, the gross amount of fixed assets associated with the capital lease obligation was \$191,937 with accumulated depreciation of \$156,321.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

###### Plan Description

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

###### Benefits Provided

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

###### Employees Covered by Benefit Terms

At June 30, 2021, 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>

###### 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, 2021 were \$2,115.

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, 2021, the Town reported an OPEB liability of \$64,481. The OPEB liability was measured as of January 1, 2021, and was determined by an actuarial valuation as of that date.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

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

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

	Total MMEHT Plan OPEB Liability
Balance at June 30, 2020	\$ 55,409
Changes for the year:	
Service costs	5,509
Interest	1,648
Changes of benefits	-
Differences between expected and actual experience	-
Changes of assumptions	3,502
Benefit payments	<u>(1,587)</u>
Net changes	<u>9,072</u>
Balance at June 30, 2021	<u>\$ 64,481</u>

The change in assumptions reflects a change in the discount rate from 2.74% in 2020 to 2.12% in 2021.

For the year ended June 30, 2021, the Town recognized OPEB expense of \$(876) related to the MMEHT Plan. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 679	\$ 47,285
Changes in assumptions	<u>10,122</u>	<u>3,366</u>
Total	<u>\$ 10,801</u>	<u>\$ 50,651</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

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

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

For the Year Ended June 30,			
	2022	\$	(8,035)
	2023		(9,341)
	2024		(7,658)
	2025		(7,658)
	2026		(7,660)
	Thereafter		502
	Total	\$	<u>(39,850)</u>

##### Actuarial Assumptions

The total OPEB liability in the January 1, 2021 actuarial valuation for the MMEHT Plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.12%
Salary increases	2.75%, average, including inflation
Healthcare cost trend rates (applied with a grading over 14 years to 4.00% per annum)	
Pre-Medicare Medical	8.50%
Pre-Medicare Drug	8.75%
Medicare Medical	5.00%
Medicare Drug	8.75%
Administrative and claims expense	3.00%

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

The actuarial assumptions used in the January 1, 2021 valuation for the MMEHT Plan were based on the results of an actuarial experience study covering the period June 30, 2012 through June 30, 2015.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

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

The following presents the Town's total OPEB liability calculated using a discount rate of 2.12%, as well as what the Town's OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.12%) or 1% higher (3.12%) than the current rate:

	<u>1% Decrease</u> <u>(1.12%)</u>	<u>Current Discount</u> <u>Rate (2.12%)</u>	<u>1% Increase</u> <u>(3.12%)</u>
Total OPEB liability	\$ 73,755	\$ 64,481	\$ 56,899

###### 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> <u>Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 56,191	\$ 64,481	\$ 74,895

#### 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 seven active participants from the Town.

##### Benefits Provided

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



## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note I - Pension Plan - Continued

##### **Benefits Provided - Continued**

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

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

##### **Contributions**

Contribution requirements are set by the MainePERS Board of Trustees. Participants were required to contribute 8.1% of their annual gross salary to the plan and the Town is required to contribute 10.1% for the year ended June 30, 2021. Contributions to the pension plan from the Town were \$28,294 for the year ended June 30, 2021.

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

At June 30, 2021, the Town reported a liability of \$160,447 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2020, the Town's proportion was 0.040383% which was an increase of 0.023372% from its proportion measured as of June 30, 2019.

## 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, 2021, the Town recognized pension expense of \$73,176. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,628	\$ 1,764
Net difference between projected and actual earnings on pension plan investments	10,441	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	76,870	-
Town contributions subsequent to the measurement date	28,294	-
	<u>\$ 125,233</u>	<u>\$ 1,764</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, \$28,294 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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>	
2021	\$ 33,081
2022	44,338
2023	8,868
2024	8,888

**Notes to Financial Statements - Continued**

**Town of Alfred, Maine**

**Note I - Pension Plan - Continued**

**Actuarial assumptions**

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<b><u>2020</u></b>
Inflation	2.75%
Salary increases	2.75% plus merit component based on employee’s years of service
Investment rate of return	6.75%
COLA	1.91%

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actual experience study for the period June 30, 2012 through June 30, 2015.

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

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	30%	6.0%
Private equity	15%	7.6%
Traditional credit	7.5%	3.0%
Alternative credit	5%	7.2%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	7.5%	2.3%
Risk Diversifiers	<u>10%</u>	5.9%
	<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 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

##### 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 liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease <u>(5.75%)</u>	Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability (asset)	\$ 337,195	\$ 160,447	\$ 15,766

##### 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	\$ 440,345
---	------------

*Sources/inflows of resources - reconciling item*

Transfers from other funds are inflows of budgetary resources but are not transfers for financial reporting purposes	20,000
--	--------

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	<u>590</u>
--	------------

Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses	<u>\$ 460,935</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 - Assigned Fund Balance

At June 30, 2021, the assigned general fund balance consisted of the following:

	Balance at <u>6/30/2020</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2021</u>
Capital Reserve	\$ 283,357	\$ -	\$ 20,590	\$ -	\$ 303,947
Carryforwards:					
Capital Improvement	43,988	-	41,132	-	85,120
Museum	2,736	-	-	-	2,736
Schoolhouse	881	-	-	-	881
Animal Control	1,663	-	3,524	(1,663)	3,524
Heating Assistance	9,720	-	11,703	(8,877)	12,546
Fields and Facilities	3,016	-	200	(2,828)	388
Cable Franchise	50,374	-	47,082	(26,996)	70,460
	<u>\$ 395,735</u>	<u>\$ -</u>	<u>\$ 124,231</u>	<u>\$ (40,364)</u>	<u>\$ 479,602</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note L - Risk Management

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

Based on the coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2021.

#### Note M - Related Party Transactions

The Town's Road Commissioner, through his company and his father's company, performs roadwork for the Town consisting of plowing and sanding of municipal areas, excluding Town owned roadways, as well as clearing brush and other road work. The amount paid for these services was approximately \$236,000 for the year ended June 30, 2021.

#### Note N - Commitments

The Town signed a three year plowing and sanding contract for the period October 1, 2021 to April 30, 2024. Under the contract, the Town did not make any payments during the year ended June 30, 2021. Future payments are as follows:

2022	\$	346,595
2023		353,527
2024		362,560

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

**Town of Alfred, Maine**

**As of June 30, 2021**

	<u>Cemetery Fund</u>	<u>Veteran's Memorial Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 5,020	\$ 27,185	\$ 32,205
Due from other funds	<u>-</u>	<u>1,109</u>	<u>1,109</u>
<b>Total Assets</b>	<u>\$ 5,020</u>	<u>\$ 28,294</u>	<u>\$ 33,314</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to other funds	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 8</u>
<b>Total Liabilities</b>	8	-	8
<b>Fund Balances</b>			
Restricted	<u>5,012</u>	<u>28,294</u>	<u>33,306</u>
<b>Total Fund Balances</b>	<u>5,012</u>	<u>28,294</u>	<u>33,306</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,020</u>	<u>\$ 28,294</u>	<u>\$ 33,314</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, 2021**

	Cemetery Fund	Veteran's Memorial Fund	Total
<b>Revenues</b>			
Contributions	\$ -	\$ 593	\$ 593
Interest	10	54	64
	<u>10</u>	<u>647</u>	<u>657</u>
<b>Net Revenues</b>	10	647	657
<b>Expenses</b>			
Scholarships	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	-	-	-
<b>Revenues Over (Under) Expenses</b>	10	647	657
<b>Other Financing Uses</b>			
Operating transfers in	-	100	100
Operating transfers out	(8)	-	(8)
	<u>(8)</u>	<u>100</u>	<u>92</u>
<b>Total Other Financing Uses</b>	(8)	100	92
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	2	747	749
Fund balances at beginning of year	<u>5,010</u>	<u>27,547</u>	<u>32,557</u>
<b>Fund Balances at End of Year</b>	<u>\$ 5,012</u>	<u>\$ 28,294</u>	<u>\$ 33,306</u>

See accompanying independent auditors' report.



# Schedule of Valuation, Assessment and Collection of Taxes

## Town of Alfred, Maine

For the Year Ended June 30, 2021

### Valuation

Real estate	\$	266,061,278
Personal property		<u>5,458,348</u>
<b>Total Valuation</b>	<b>\$</b>	<b><u>271,519,626</u></b>

### Assessment

Valuation x Rate - \$271,519,626 x .016400	\$	4,452,922
Supplemental taxes		<u>13,013</u>

**Total Assessment Charged to Tax Collector** \$ 4,465,935

### Collection and Credits

Cash collections	\$	4,352,545
Tax abatements		<u>5,275</u>

**Total Collection and Credits** 4,357,820

**2021 Taxes Receivable - June 30, 2021** \$ 108,115

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

\*The amounts presented for each fiscal year were determined as of January 1 of the current fiscal year. The first year of implementation was June 30, 2018. Therefore, only four 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, 2021.

There were no changes in size of the population during the year ended June 30, 2021.

There was a change in the discount rate from 2.74% to 2.12% 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\*

	<u>6/30/2021</u>	<u>6/30/2020</u>
Town's proportion of the net pension liability (asset)	0.0404%	0.0170%
Town's proportionate share of the net pension liability (asset)	<u>\$ 160,447</u>	<u>\$ 51,996</u>
Town's covered-employee payroll	<u>\$ 258,636</u>	<u>\$ 218,228</u>
Town's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	62.036%	23.826%
Plan fiduciary net position as a percentage of the the total pension liability	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 two years are shown.

See accompanying independent auditors' report.

## Schedule of Town Contributions

### Town of Alfred, Maine

#### Last ten fiscal years\*

	<u>6/30/2021</u>	<u>6/30/2020</u>
Contractually required contribution	\$ 26,085	\$ 10,406
Contributions in relation to the contractually required contribution	<u>26,085</u>	<u>10,406</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	<u>\$ 258,636</u>	<u>\$ 218,228</u>
Contributions as a percentage of covered-employee payroll	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 two 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.











































