

TOWN OF ALFRED, MAINE

ANNUAL REPORT AND 2023-2024 WARRANT

Alfred Parks and Recreation



Playground



Nerf War



FOR FISCAL YEAR
JULY 2023 – JUNE 2024

Dedication to Arlene Carroll

Mention a community need to Arlene Carroll...and stand back!! Nothing is ever done in half measures.

During a time of high oil Alfred residents choosing heating their homes. Arlene championed the bottles and cans and heating oil for folks who ends meet. Arlene arrangements with a bottle away. Today, that program town has taken the families were warmed over other towns approached program was replicated statewide.

Alfred Elementary discarded items into craft to store them. She worked on nature trails that provided students outdoor class rooms.



prices, there was much talk about between buying groceries and Through the Alfred Parish Church, simple idea of collecting returnable donating the money to purchasing needed just a little help to make donated the trailer, made redeemer, and then hauled the cans is called Fueling February. The program over and many local the years. It was so successful that her to learn the process. The and today assists many families

benefited from her efforts to recycle supplies, then had a building raised

When Arlene's boys- Ben and Brandon- were members of the local Boy Scout Troop and earning merit badges, troop leaders mentioned how difficult it was to find experts in the various subjects and convey the information to the boys. Arlene organized "Merit Badge Colleges" where experts shared their knowledge or skill with many scouts at one time. Soon, neighboring troops were sending their scouts to her "Colleges". Her efforts helped both of her sons and several other boys in Alfred attain scouting's highest rank of Eagle Scout.

When her church was approached to provide toiletries for couch surfing teenagers, Arlene collected the items and learned of other unmet needs. Through her church, she was instrumental in organizing a very successful annual Day of Caring in Sanford that provided not just needed warm clothing but hot meals, haircuts, toiletries, basic medical/dental/eye exams and connected those who needed more services to organizations that could provide them. The homeless, couch surfing teens, new Mainers and others who fell through the cracks of our social support system could find what they needed in a nonthreatening atmosphere of caring and compassion.

Arlene's graduation from the ChIME ministerial training program secured her the position of hospital chaplain; she gave comfort to sick patients and grieving families...hooking them up with meals, rides, whatever they needed.

When a large influx of New Mainers over whelmed Sanford's social services, Arlene channeled to them donations of kitchen items, dishes, bedding, blankets, furniture and cleaning supplies to furnish apartments. She currently provides a weekly meal for those living outside.

Arlene is seemingly everywhere, gathering donations from the hospital where she works, dentist offices, hotels/motels, other churches- busily connecting generous donors with less fortunate folks in need. Arlene has

Dedication to Arlene Carroll

become a sought out conduit for donations because her involvement assures the items will get into the hands of those who need them most. Her computer churns out flyers to publicize dozens of yard sales, bake sales, penny auctions, free meals, – any event that promotes a healthy, caring community or aids the less fortunate among us. She graces us with her Master Gardener skills by tending the Alfred village gardens at Town Hall, Parsons Memorial Library and Alfred Parish Church- planting, weeding, dragging hoses and mulching to bring the joy of well-tended gardens to those who live here...and those who merely pass through.

Arlene would be the first to deflect credit and remind us that all these achievements are not hers alone...community achievements are just that- community achievements. She may spark an idea but many other folks add and participate in bringing the idea to reality. Arlene happily serves as a “human starting pistol” for community action. It is common purpose and group effort that builds the kind of caring and compassionate community we all wish to live in.

Arlene’s generous spirit, boundless compassion and deep commitment to volunteerism makes our town of Alfred a more beautiful and more caring place to live. We could use a few more like you but gratefully embrace the one we have...Thank you, Arlene, for all you bring to our community.

Dedication written by Bruce Tucker

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

Selectmen's Office	Monday thru Wednesday Thursday	8:00 am - 5:00 pm 8:00 am – 3:00 pm	324-5872 ext. 202 324-1289 FAX
General Assistance	Monday thru Thursday	8:15 am – 4:30pm	324-5872 ext. 207
Tax Collector	Monday thru Thursday	8:15 am - 4:30 pm	324-5872 ext. 203
Town Clerk/Registrar of Voters	Monday thru Thursday	8:15 am - 4:30 pm	324-5872 ext. 204
Code Enforcement	Tuesday & Wednesday	By appointment	324-5872 ext. 206 jallaire@alfredme.gov
Treasurer	Monday thru Wednesday Thursday	8:00 am - 5:00 pm 8:00 am – 3:00 pm	324-5872 ext. 205 Call to discuss tax liens
Assessor's Office	John O'Donnell's		926-4044
Parsons Memorial Library	Monday & Wednesday Tuesday Thursday Saturday Friday & Sunday	12:00 pm - 7:00 pm 10:00 am - 4:00 pm 9:00 am – 12:00 pm 10:00 am – 3:00 pm Closed	324-2001
Alfred Transfer Station	Tuesday Thursday Saturday	12:00 pm – 7:45 pm 2:00 pm – 5:45 pm 8:00 am – 3:45 pm	324-2978
Animal Control Officer	Thomas Holland		324-3822 or (c) 432-1338
Road Commissioner	Jonathan Lord		651-2354

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

TOWN OFFICERS

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR:

Tony Palminteri, Chairman
Glenn A. Dochtermann
Rich Pasquini

Admin. Asst. to the Selectmen: Karla B. Wilcox	Secretary/Welfare Director: Heather Thompson
Treasurer: Fred Holt, III	Tax Collector: Michelle Lord
Codes Officer/LPI: James Allaire	Town Clerk: Sarah Hewitt
Road Commissioner: Jonathan Lord	Registrar of Voters: Sarah Hewitt
Emergency Management: Chris Carpenter	Fire & Rescue Chief: Chris Carpenter
Animal Control Officer: Thomas Holland	Health Officer: Jarrett Clarke
Transfer Station Supervisor: Steven Dochtermann	

Directors of Parsons Memorial Library

Suzanne Belisle Erin Camarena Tom Collins
Michael Kay Celeste Steele Helen Lukacs
Roycean Weyand-Library Director

RSU # 57 School Directors

Elizabeth Day Amie Morrison Judith Vasalle

Superintendent of Schools

Stephen Marquis, PH.D.

State Representative - 2024

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

State Senator

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

APPOINTMENTS, COMMITTEES AND BOARDS

Alfred Fire & Rescue

Tim Benoit
Christopher Carpenter-Chief
Jarrett Clarke
Marc Cunningham
Thomas Gilman III
Mike Hersom
Josh Walls

Assessment Review Board

John Cook-Chairman
Denise St. Pierre
Dorinda Stark
John Caramihalis

Brothers Beach Town Park

Owen Brochu
Devin Brochu
Chad Perry-Chairman
Joanna Sylvester
Nick Cyr

Budget Committee

Jon DeFrance
Kendall Gerry
Fred Holt III-Chairman
Harold Metcalfe
Joseph Olzewski
Lee Steele

Conservation Commission

Larry Brody
William Bullard*
Michael Kay-Chairman
Danielle Laudarowicz
Hunter Laudarowicz
Dominique Zulueta

Fueling February

Arlene Carroll
Lisa Cook
Heather Thompson

General Assistance Board of Appeals

Marjorie Anderson
John Cook-Chairman
Donna Simmons

Historical Committee

Marjorie Anderson
Donna Dorian
Patrick Orr
Bruce Tucker
Barbara Carlson
Al Carlson
Almon Williams
Mark D'Anci
Kathleen Szmit

Library Endowment

Thomas Collins
Fred Holt III
Lee Steele
Michael Kay

Park and Recreation

Maggie Boemmels
Deniel Kennedy
Sara lanetta
Heather McCoy
Luana Crawford

Planning Board

Andrew Bors
Owen Brochu
Alfred Carlson
Stephen Gile
Mike Gibney
Sheila Paquin
Lee Steele

Veterans Committee

Tammy Chadbourne
Donna Pirone
Tom Plummer
Jack Scott
Bruce Tucker-Chairman

Zoning Board of Appeals

Heath Bisson
Julie Gerrish-Chairman
Liz Dudgeon
Steven Hyde
John Morin
Nate Hanson
Heather McCoy

*Associate Member

SCHEDULED BOARD MEETINGS

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

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

EMERGENCY NUMBERS

Fire and Rescue: 911
Poison Control: 1-800-442-6305
York County Sheriff: 207-324-1113

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

May 2024

Dear Friends and Neighbors,

We just completed the 131st Legislative session. As always, I would like to thank the residents of Alfred for giving me the opportunity to serve as your State Representative these past eight years.

I completed my final term as the lead Republican on the ***Joint Committee of Education and Cultural Affairs***. For someone who has been involved in Educational issues for the last 40 years it continues to be frustrating for common sense issues.

Constituent work is a huge part of our service as a legislator. If you or your family have any issues with state agencies please contact my office and we will do our best to assist you.

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

I send a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at Heidi.Sampson@legislature.maine.gov, and I will gladly add you to our list. Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2024.

Warmest Regards,



Heidi H. Sampson
State Representative

Congress of the United States, 1st District



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT MAINE

Dear Friends,

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at pingree.house.gov/contact.

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, and as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this New Year, I will continue fighting for Mainers on the issues that impact us most. Thank you, and I hope to see you in Maine soon.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Chellie R.', written over a light blue circular stamp.

Chellie Pingree Member of Congress

2 PORTLAND FISH PIER,
SUITE 304
PORTLAND, ME 04101
PHONE: 207-774-5019
FAX: 207-871-0720

1 SILVER STREET
WATERVILLE, ME 04901
PHONE: 207-873-5713
FAX: 207-873-5717



York County Commissioner, District 4

Dear Friends:

I am honored to serve as your York County Commissioner, and I will continue to work hard for you and all the citizens in my district. I welcome this opportunity to share a few of our recent accomplishments.

York County remains engaged in issues that affect every municipality and citizen in our district. Several are related to the opioid crisis and substance misuse as well as the recruitment and retention of our Public Safety workforce. These are real issues, and we should all be concerned about them.

I am happy to say York County is in the final design development and permitting phase of a regional recovery center. This will be a resource for all citizens of York County and will treat co-occurring disorders of substance misuse and mental health in a residential setting.

We are also in the permitting process for a regional first responder training facility. Open to all public safety agencies across York County, it will become the premiere training ground for our new and existing workforce County-wide. Most importantly, it will provide training locally on a consistent basis. It is impractical in 2024 to ask volunteer firefighters and other first responders – who have home and family responsibilities – to travel across Maine for required training. Various programs will be presented in conjunction with York County Community College.

Much more happened at York County government in 2023. Here are some highlights:

- York County Emergency Management Agency hosted 28 trainings and exercises and worked with county school districts on emergency safety plans, including an active shooter exercise that saw responses by 7 municipal fire and police agencies. The EMA drone team completed 21 flight missions assisting first responders – and after administering more than 100,000 COVID-19 vaccines, the EMA vaccine clinic was closed.
- Commissioners directed ARPA funding to establish a teen center in Biddeford, creation of a supportive housing and social services collective in Kittery and purchased a dredge for use by all coastal York County communities.
- A peer leadership program at York County Sheriff's Office, grant-funded by the National Alliance on Mental Health ensures our deputies (and families) are provided with mental health resources to be successful. Caring Unlimited funds a domestic violence investigator grant to ensure victims are provided with resources to obtain help for themselves and their families. Through a Stanton Foundation grant, the sheriff's office has developed a K-9 program that is often asked to assist neighboring agencies. As well, a York County deputy, funded by Maine Public Safety, works with the Maine Drug Enforcement Agency to hold responsible those who traffic drugs in our communities and to investigate drug overdose deaths.
- York County Registry of Probate has accepted a record number of passport applications while case filings, hearings and contested matters continue to increase.
- York County Registry of Deeds recorded more than 34,000 deeds, mortgages, liens, courts and plans in 2023.

May we all have a great, safe, and productive year.

Sincerely,

Donna L. Ring, York County Commissioner, District 4

Stephen D. Marquis,
PhD.
Superintendent

Regional School Unit 57
86 West Road, Waterboro, Maine 04087
Tel. No. (207) 247-3221
Fax. No. (207) 247-3477

Kyle Keenan
Assistant Superintendent

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

RSU 57 prepares students for success in an ever-changing world.

January 2024

To: Town of Alfred Selectboard,

I am pleased to report to your community the State of RSU 57 Schools. The information provided represents the current 2023-2024 school year inclusive of all schools and specific attendance and budgetary information pertaining to the Town of Alfred.

Strategic Planning: As we reflect on the accomplishments and progress made thus far during the 2023-2024 school year, I am pleased to report the RSU 57 School Board has approved the implementation of the RSU 57 Strategic Plan. The Strategic Plan, aptly considered a living document, stands as the compass directing our efforts towards the collective mission of *"Preparing students for success in an ever-changing world"*.

In the fall of 2022, the RSU 57 School Board approved the formation of the Strategic Planning Committee, which was composed of parents, community members, RSU 57 staff, RSU 57 school board, and RSU 57 administrators. The Committee exhibited commendable leadership throughout the 2022-2023 school year. Their collaborative spirit was instrumental in crafting a vision for the future of education in RSU 57.

The Committee diligently sought input from all corners of the RSU 57 community. They garnered insights from over 2,500 survey responses from middle and high school students, RSU 57 staff, and community members, hosted monthly public meetings, as well as two well-attended community forums. These efforts provided a transparent view into the strategic planning process and allowed community members to actively participate in the review and refinement of District goals and core values. The feedback received from our community's stakeholders was crucial in guiding the Committee's work to develop a plan that reflects the diverse needs, hopes and aspirations of the greater RSU 57 community in *"Preparing students for success in an ever-changing world."*

The RSU 57 Strategic Plan centers around four fundamental focus areas: students, staff, community, and facilities - all of which are anchored in our district mission of *"Preparing students for success in an ever-changing world"*. Since the initiation of the plan at the outset of the 2023-2024 school year, we have observed notable improvements in student participation, achievement, and attendance.

While we celebrate these achievements, we acknowledge that there is more work ahead. The Strategic Plan is not a static document but a dynamic guide that will continue to steer our actions and enable us to measure our progress. Our commitment to fostering an environment conducive to the growth and success of every student within RSU 57 remains unwavering. Through the implementation of public facing progress monitoring tools aligned with the goals in our plan, we are committed to a transparent accounting of our progress throughout the entirety of the plan's implementation.

Finance and Budget: The School Board began the development of the fiscal year 2024-2025 budget in early January, 2024. The goal of the budget process is to provide a budget that aligns with the District's Strategic Plan while being mindful of the financial impact to taxpayers. The budget is developed annually based upon the district educational goals, evaluation of current and future education programs, needs as expressed by state and federal requirements, staffing which is necessary to achieve these goals, facility maintenance plans as well as

consideration of local economic conditions. The Finance Committee meets weekly from January through March to prepare a budget for the School Board's review and consideration that will then be brought forward to voters in June.

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

The School Board plans to have a final approved budget in April to present to the citizens of RSU 57. Citizens will be asked to attend the District Budget Meeting scheduled to be held on Tuesday, May 7, 2024, at the Massabesic Middle School at 7:00 p.m. The District Referendum Vote will be held on June 11, 2024, at your local precinct. The total General Fund Budget for the 2023-2024 school year for RSU #57 is \$49,782,115. The Town of Alfred's local portion of this budget is \$3,577,089 which equals 11.69% of the total local tax assessment and represents an increase in Alfred's local tax of \$123,337 or 3.57% over the 2022-2023 assessment. The district per pupil expenditure continues to be at a moderate level comparative to the state average.

Enrollment: The total enrollment for RSU #57 was 2,920 students in grades Pre-kindergarten through 12 based on the October 1 count. A total of 372 students from Alfred represent 12.74% of the total district enrollment. Current location of students:

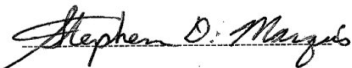
Alfred Elementary School (PK-5) 173
Lyman Elementary School (PK-5) 4
Waterboro Elementary School (PK-5) 0
85 Massabesic High School (9-12) 110

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

Thank you to the staff of RSU #57 for all their hard work and to the communities of RSU 57 for your continued support. These past few years have proven to be a challenging time for everyone associated with the district; however, given the perseverance and the level of cooperation, we are optimistic about our future. The parent and community support that is afforded our schools is truly outstanding. We are most appreciative of this support and look forward to continued collaborative efforts in support of the growth of all of our students.

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

Respectfully submitted,



RSU #57 Superintendent of Schools

Alfred

Limerick

Lyman

Newfield

Shapleigh

Waterboro

Although they are gone;

***They are certainly not forgotten.
In Remembrance of***

Marcus Allen Abbott	March 1, 2024
Albert Edwin Allen	June 25, 2024
Rebecca Laine Allen	August 24, 2023
Alvin John Bates	September 30, 2023
Linda Lee Bodwell	June 4, 2024
Maxine Cecilia Bouchard	May 20, 2024
Phillip Herbert Carl	September 25, 2023
Catherine May Cellamare	March 16, 2024
Huguette A. Croteau	June 13, 2024
Wilfred M. Croteau	January 4, 2024
John William Cudworth	June 23, 2024
Donna Vivian Dresser	March 16, 2024
Robert Edward Dunham	September 26, 2023
Kent Scott Eisener	August 13, 2023
Herbert Maurice Emery III	November 11, 2023
David Eugene Fleming Sr.	May 5, 2024
Michael A. Forsythe Sr.	August 17, 2023
Alden Enman Gile	December 13, 2023
Cecilia Mary Grantham	January 12, 2024
Richard C. Guinard	February 10, 2024
Karee Joy Hagan	August 16, 2023
John Hudanich	January 27, 2024
Amy Louise Jackson	March 24, 2024
Elmo Marsene Johnson Jr.	May 11, 2024
Arthur Jowett Jr.	February 15, 2024
Elizabeth T. Kairis	May 22, 2024
Sheila Anne Kayser	January 14, 2024
John Francis Kustron Sr.	December 7, 2023
Victor T. Levesque	September 25, 2023
Robert Martin Libby I	April 23, 2024
Joseph Frank Marx	October 11, 2023
Daniel McDonald	September 28, 2023
Jeannette C. Peterson	March 11, 2024
Cathryn Laura Poulin	January 10, 2024
John Quartararo	August 1, 2023
David Hale Rawlings	April 9, 2024
Roger Archie Reed	August 5, 2023
Joyce Nancy Rogers	February 28, 2024
Cathy Rufus	April 18, 2024
Janice D. Savage	January 24, 2024
Peter Anthony Simonetta	January 15, 2024
Stanley Jefferson Smith	December 7, 2023
Beatrice Sullivan	August 19, 2023
Jack Erwin Voss	November 20, 2023
Erlan Carlton Wentworth	June 4, 2024

From the Selectmen's Office

The twelve month period from July 1st 2023 to June 30th 2024 marked a busy year for the town, with progress in a number of areas.

For the first time in years Alfred Festival Day was resurrected by a dedicated group of mostly new volunteers. Many folks had expressed a desire to bring back this popular annual event and the new group, with assistance from previous experienced members, formulated a plan and the work began. It was bigger than previous versions and many more vendors, combined with good weather, attracted large crowds. With more events and things to do for the children everyone agreed it was a big success.

Town Hall underwent long needed changes and upgrades that have increased safety, security and accessibility. The offices were redesigned to be more efficient when serving the residents and an elevator transforms the second floor into useful and much needed space for meetings and voting. Combined with heat pumps it is now comfortable year round.

Renovations did not stop there and the library got much needed attention in several areas. The large wooden windows had rotted and were replaced with vinyl clad units that blend in with the character of the building. Heat pumps now service the building with year round comfort.

The town had a revaluation for the first time in 19 years. This was too long, but there were reasons for the delay. The state wants a town to do a revaluation when the value drops below seventy percent of what the state annually calculates the town's real estate value. We were above that, but were approaching the seventy percent number. Another reason is the cost. The revaluation cost one hundred and fifty thousand dollars, which is approximately five percent of our municipal operating budget. Also, Covid arrived and nobody wanted strangers walking around their home for a few years.

State law would not allow us to go below \$9.40 per thousand. That would have left a balance, after paying the bills, of approximately fifty three thousand dollars. We decided on a rate of \$9.45 per thousand. This changes the bill on a three hundred thousand dollar home by fifteen dollars, but gives a cushion of approximately eighty thousand dollars to keep in reserve. It almost cuts the old rate of \$18.80 in half.

Social media can be a wonderful communication tool, but it can also be a damaging and divisive weapon that spreads unchecked false information like wildfire. The Hay Brook Bridge issue is an example of this. When the item came up on a Selectmen's agenda the keyboard warriors on a local Facebook page immediately began criticizing the Selectmen and predicting it was going to be very expensive and that we were making a big financial mistake. Here is the truth.

When the Hay Brook Bridge was closed by the state and Sanford wanted to replace the bridge the Selectmen felt spending hundreds of thousands of dollars was a waste of money. Sanford's budget is ten times Alfred's and repairing it was a relatively inexpensive item for them. It was not for Alfred. We held a meeting with the residents of Stone Road and Shaker Estates and the support to leave the bridge permanently closed was overwhelming. The bridge connects Sanford to Alfred and Sanford wanted to repair the bridge because they came across it to turn around with their plow trucks. They threatened to sue to force us to rebuild the bridge. In response we then abandoned the road approaching the bridge with Annual Town Meeting approval to send our clear intentions.

It then became apparent to Sanford that suing us to pay for half the cost of a bridge that was not going to be used made no sense. As an abutter they could sue for damages and they did incur legitimate costs. They had to create a turn around on their side for their plow trucks and we agreed to a \$32,000 settlement. However, they split the costs of removing the bridge. In total we spent less than \$60,000 and saved hundreds and hundreds of thousands of

From the Selectmen's Office

dollars. Many residents were very pleased. Had Facebook been believed you would have thought this issue was going to be a financial disaster when in fact it saved Alfred an enormous amount of money.

A major construction development began coming our way in the form of the Layman Way project. This is an enormous 35 million dollar project the County is building with ARPA money. This is the stimulus fund the Federal Government created to combat the economic impact of the Covid pandemic. It will house a significantly expanded drug abuse recovery center. In addition, a training center for Fire Fighters and first responders will serve the towns of York County, and beyond. Separate buildings and facilities to fight real fires, train law enforcement officers and learn high speed driving will be erected. It is in the first phase and should be mostly completed sometime in late 2025.

Donna Pirone, our long time General Assistance Director and secretary started a much deserved retirement after 14 years of hard work. She was replaced by Heather Thompson, who in addition to assuming Donnas responsibilities, has cross trained with the Tax Collector and Town Clerk. With the new lobby and improved office layout we feel we can serve the residents more efficiently than ever.

With the very unfortunate demise of local newspapers it is a struggle to get accurate and factual information to residents, without running the risk that a certain few of the social media keyboard warriors won't do all they can to twist and turn it into a problem that does not exist. One way was to get an app for the town that you can download for free. This allows us to get you important information to your phone quickly. Please take a minute to go to the Town website to download it.

The various Town Committees continue to do their important work. Without them a town could not exist and we in Alfred are fortunate to have such dedicated and talented volunteers. The Planning Board is hard at work with several complex projects. Parks and Recreation have greatly expanded the activities they offer. The Library has never been busier or offered more programs. The Budget Committees diligence contributes to our very strong financial rating. The participation of all the groups is truly invaluable.

The Towns infrastructure has never been healthier. The road paving schedule laid out years ago has consistently been met and the roads are in good shape. This is an annual task, but a consistent schedule keeps much more costly repairs to a minimum.

As always the challenges remain and that will never change. Alfred will have to adjust and grow to deal with the inevitable obstacles that will inevitably arrive. Thankfully, the town is well positioned to meet these challenges.

Respectfully,

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

Selectmen's 2023-2024 Financial Report

#3 – Salaries	981,000.00	Madigan, Aidan	24,044.52
*Income	(1,193.14)	Maker, Teresa	329.73
Allaire, James	76,547.84	Marriott, Dalton	25,279.27
Belanger, Alex	18,728.22	Martin-Hunt, Lindsey	7,472.70
Benoit, Timothy	552.95	Mesick, Susan	310.78
Boutilier, David	1,095.15	Morin, Scott	12,824.85
Brody, Lawrence	264.60	Nelson, Karen	189.50
Carpenter, Christopher	27,216.64	Norton, David	229.74
Carroll, Arlene	4,849.57	O'Connell, Nancy	284.25
Carroll, Brandon	268.41	Palminteri, Anthony	9,072.22
Clarke, Jarrett	14,029.59	Palmitessa, Addiana	4,311.05
Cole, Jacob	48.78	Pasquini, Richard	8,164.99
Cook, John	326.56	Pirone, Donna	20,072.82
Cook, Lisa	4,783.42	Plummer, Thomas	284.25
Cunningham, Marc	18,622.18	Ricker, Melanie	21,774.18
Day, Elizabeth	30.32	Rowe, Shaun	6,390.70
Dochtermann, Glenn A	8,164.99	Schramm, Jackson	18,553.82
Dochtermann, Glenn J	147.00	Smith, Patricia	189.50
Dochtermann, James	441.00	Stark, Dorinda	284.25
Dochtermann, Steven	29,246.18	Szmit, Kathleen	7,559.75
Doughty, Riley	2,929.91	Thompson, Heather	5,901.13
Dudgeon, Elizabeth	10,671.57	Viola, Brandon	9,687.83
Estela, Carson	3,192.72	Walls, Joshua	31,075.85
Farrenkopf, James	21,927.36	Weyand, Roycean	23,060.00
Folsom, Beth	75.80	Wilcox, Karla	59,345.34
Frechette, Ann	90.96	Wilkins, Cody	32,505.48
French, Carl	27.10	Williams, Douglas	15,956.74
French, Judith	3,805.05	Zulueta, Dominique	10,897.00
Gilman, Peter	2,208.62		
Gilman Jr, Thomas	74.61	Expended	981,486.91
Gilman III, Thomas	9,280.63	Unexpended	706.23
Hallstrom, Clifton	22,193.28	Appropriation & Income	982,193.14
Hartford, Barry	15,974.57		
Hersom, Arin	18,263.55		
Hersom, Michael	23,947.85	#4 – Employee Benefits	363,000.00
Hewitt, Sarah	50,574.64	*Income	(1,692.32)
Higgins, Debbie	1,300.00	Employer Share FICA	72,339.05
Holland, Thomas	7,187.81	ME. Municipal Assoc.	39,742.90
Holmes, Rose	407.41	MMEHT	160,613.10
Holt, Fred	63,400.59	MEPERS	36,650.53
Johnson, Douglas	20,064.17		
Kilgore, Emma	10,756.75	Expended	309,345.58
Lemke, Jonathan	6,001.58	Unexpended	55,346.74
Longenecker, Malcolm	121.28	Appropriation & Income	364,692.32
Lord, Casey	61,039.68		
Lord, David	333.39		
Lord, Jonathan	1,803.66	#5-Contingency	12,500.00
Lord, Karen	82.77	Alfred Oil	873.18
Lord, Michelle	49,990.35	Burpee's Sign	720.00
Lovell, Kenneth	308.75	Cardmember Services	451.75
Lowe, David	12,034.86	#6-Government Operations	279.42

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#7-Maintenance & Utilities	2,747.23
#9-Legal	33,386.60
#18-Historical Committee	605.99
#24-Alfred Water District	1,461.50
#29-Immunizations	692.00
#31-Solid Waste	12,399.13
#45-Brothers Beach	705.00
#47-Field Care	1,973.38
Expended	56,295.18
Unexpended	(43,795.18)
Appropriation & Income	12,500.00

<u>#6 – Government Operations</u>	<u>23,080.00</u>
*Income	(1,265.23)
Use of Contingency	(279.42)
Alfred Parish Church	130.00
Allaire, James	1,450.30
ASCAP	434.00
B & H Photo	724.56
Batteries Plus Bulbs	209.14
Cardmember Services	819.33
Creative Digital	925.00
Downeast Flowers	595.35
Election Systems	493.60
Hewitt, Sarah	237.51
Hilton Garden Inn	201.65
Holt, Fred	948.42
Hygrade Business	1,722.17
Lord, Michelle	220.79
MAAO	40.00
ME. Building Officials	135.00
ME. Local Government HR	80.00
ME. Municipal Assoc.	292.58
Minuteman Press	1,197.83
MMTCTA	190.00
MTCCA	120.00
MTCMA	127.25
Myron Corp.	478.78
Pirone, Donna	87.59
Postmaster	2,761.67
Print Bangor	84.28
Ready Refresh	533.53
Safeguard Business	147.16
Schwaab Inc.	131.91
So. ME. Planning	1,177.74
Springvale Hardware	68.63
Staples – Credit Plan	331.33
Thompson, Heather	67.00
VISA	1,983.36

Visual Edge	2,021.85
Warren's Office Supplies	1,956.39
Waterboro Reporter	1,092.00
Wilcox, Karla	376.95
YCTCC Assoc.	30.00
Expended	24,624.65
Unexpended	0.00
Appropriation & Income	24,624.65

<u>#7 – Maintenance & Utilities</u>	<u>17,900.00</u>
Use of Contingency	(2,747.23)
AAA Fire Extinguisher	203.75
Alfred Water District	1,580.59
All Seasons HVAC	1,088.50
American Security	276.00
Central ME. Power	4,947.99
Charrette's Heating	685.00
Fresh Appearance Cleaning	6,410.00
GONETSPEED	1,287.29
Holt, Fred	146.59
J.R. Gerrish & Sons	300.00
Superior Plus propane	1,923.46
True Comfort Heating	1,575.00
Warren's Office Supplies	223.06

Expended	20,647.23
Unexpended	0.00
Appropriation & Income	20,647.23

<u>#8 – Town Insurance</u>	<u>28,270.00</u>
*Income	(1,490.00)
HUB International	1,320.00
ME. Municipal Assoc.	25,952.00

Expended	27,272.00
Unexpended	2,488.00
Appropriation & Income	29,760.00

<u>#9 – Legal Fees</u>	<u>27,000.00</u>
Use of Contingency	(33,386.60)
Drummond Woodsum	55,810.60
ME. Municipal Assoc.	4,576.00

Expended	60,386.60
Unexpended	0.00
Appropriation & Income	60,386.60

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#10 – Annual Audit 13,125.00
Purdy Powers & Co. 13,125.00

Expended 13,125.00
Unexpended 0.00
Appropriation & Income 13,125.00

#11 – Code of the Town 5,000.00
General Code Publishers 1,195.00

Expended 1,195.00
Unexpended 3,805.00
Appropriation & Income 5,000.00

#12-Recodification 11,990.00
General Code 5,645.00

Expended 5,645.00
Unexpended 6,345.00
Appropriation & Income 11,990.00

#13 – Computer Support 39,000.00
Cardmember Services 1,049.69
Charter Communications 6,131.35
Faronics 94.82
GoGov 960.00
Harris Computer 12,687.34
Image trend, Inc. 175.00
ReVize LLC 1,800.00
Threatattack Security 630.00
Toshiba Financial 1,996.38
Verizon Wireless 1,953.92
VISA 5,734.36
Visual Edge 1,816.33
Wells Fargo Financial 349.96
Weyand, Roycean 65.38
Zulueta, Dominique 80.44

Expended 35,524.97
Unexpended 3,475.03
Appropriation & Income 39,000.00

#14 – Town Hall Renovations 122,827.18
Allaire, James 5,783.65
American Security 464.00
Binette, Eric 3,780.00
Burpee's Sign 100.00

Business Communications 1,547.50
Cardmember Services 1,801.11
Deering Lumber 3,681.91
Eldredge Lumber 1,895.93
Knight, Gregory 15,136.00
Lowe, David 105.25
Maine Accessibility 32,637.14
Morin Steel, Inc. 71.71
Normand Electric, Inc. 21,130.50
P & E Supply 1,791.00
Portland Glass 634.60
R. Pepin & Sons, Inc. 550.75
Sanford Flooring, Inc. 15,976.14
Springvale Hardware 287.84
ULINE 970.52
VISA 541.14
Warren's Office Supplies 868.84
Wentworth, Mark 2,340.00
Wilcox, Karla 127.50

Expended 112,223.03
Unexpended 10,604.15
Appropriation & Income 122,827.18

#15 – Veterans Committee 600.00
Eagle Flag of America 472.72
Town of Alfred 100.00

Expended 572.72
Unexpended 27.28
Appropriation & Income 600.00

#16-Revaluation 150,000.00
John E. O'Donnell & Assoc. 140,000.00

Expended 140,000.00
Unexpended 10,000.00
Appropriation & Income 150,000.00

#17 – Assessing 10,800.00
R.B. Wood & Assoc. 10,800.00

Expended 10,800.00
Unexpended 0.00
Appropriation & Income 10,800.00

#18 – Historical Committee 2,545.00

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Use of Contingency	(605.99)	Bullard, Bill	734.36
AAA Fire Extinguisher	203.50	Steele, Lee	169.80
Alfred Oil	240.90		
Alfred Water District	568.92	Expended	904.16
American Security	152.00	Unexpended	15.84
Central ME. Power	885.72	Appropriation & Income	920.00
Charrette;s Heating	550.00		
Holt, Fred	78.04		
Orr, Patrick	246.91	<u>#23 – Animal Control</u>	<u>2,255.00</u>
True Comfort Heating	225.00	Another Chnce Animal	50.00
		Edison Press	234.16
Expended	3,150.99	Holland, Thomas	1,530.23
Unexpended	0.00	ME. Animal Control	110.00
Appropriation & Income	3,150.99	ME. Veterinary	125.00
		Pope Memorial	75.00
<u>#19 – Zoning Board of Appeals</u>	<u>480.00</u>	Expended	2,124.39
*Income	(391.33)	Unexpended	130.61
Holt, Fred	163.83	Appropriation & Income	2,255.00
Waterboro Reporter	202.50		
Expended	366.33	<u>#24 – Alfred Water District</u>	<u>150,041.00</u>
Unexpended	505.00	Use of Contingency	(1,461.50)
Appropriation & Income	871.33	Alfred Water District	151,502.50
		Expended	151,502.50
<u>#20 – Capital Improvement</u>	<u>60,000.00</u>	Unexpended	0.00
Gorham Savings Bank	60,000.00	Appropriation & Income	151,502.50
Expended	60,000.00		
Unexpended	0.00	<u>#25 – Street Lights</u>	<u>12,000.00</u>
Appropriation & Income	60,000.00	Central ME. Power	9,670.60
<u>#21 – Planning Board</u>	<u>1,945.00</u>	Expended	9,670.60
*Income	(8,240.93)	Unexpended	2,329.40
Cardmember Services	173.67	Appropriation & Income	12,000.00
Holt, Fred	1,929.48		
ME. Municipal Assoc.	35.00	<u>#26 – Fire/Rescue Department</u>	<u>124,850.00</u>
Postmaster	318.84	*Income	(7,335.97)
So. ME. Planning	1,164.00	A & W Promotional	576.00
Walsh Engineering	2,516.50	Admiral Fire & Safety	583.69
Warren's office Supplies	61.65	Allen Uniforms, Inc.	1,188.01
Waterboro Reporter	667.50	Atlantic Partners EMS	900.00
		Ben's Uniforms	624.00
Expended	6,866.64	Bergeron Protective	21,324.80
Unexpended	3,319.29	Bound Tree Medical	18,115.35
Appropriation & Income	10,185.93	Business Communications	160.00
		Cardmember Services	206.47
<u>#22 – Conservation Commission</u>	<u>920.00</u>	Carpenter, Christopher	1,292.56
		City of Sanford	750.00

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Clarke, Jarrett	366.30	<u>#27 – Public Safety Building</u>	<u>38,800.00</u>
Edison Press	1,142.76	AAA Fire Extinguisher	426.25
F.M. Abbott Power	602.83	Alfred Water District	2,290.41
Goodrich, Greg	370.00	Belanger, Alex	276.00
Gowen Power Systems	75.17	Capital Fire Protection	384.00
Higgins Office Supply	44.96	Cardmember Services	137.97
HSE Fire & Safety	3,317.04	Central ME. Power	9,708.19
IIA Fire Department	5,341.70	Dead River Co.	9,285.60
Kendell, Kevin	2,250.00	Deering Lumber	135.55
Leightons Garage	7,708.56	Encore fire Protection	98.50
Lord, Karen	29.82	GONETSPEED	1,208.84
Madigan, Aidan	75.00	Gowen Power Systems	585.00
Matheson Tri-Gas, Inc.	1,569.54	JP Pest Services	1,047.00
ME. Firechiefs	425.00	Marden's Inc.	359.98
ME. Medical Center	7.86	Normand Electric, Inc.	1,884.00
ME. State Federation	615.00	Northeast Emergency	931.95
Medical Reimbursement	11,695.21	Plummer's Ace Hardware	1,318.66
Mikini	2,457.60	Ricker, Melanie	177.31
Northeast Emergency	6,266.10	Sanal NAPA	63.58
P & E Supply	61.02	Superior Energy	4,873.55
Plummer's Ace Hardware	781.00	VISA	28.96
Portland Glass	551.92	Warren's Office Supplies	565.40
Postmaster	1,450.81		
Ricker, Melanie	153.09	Expended	35,786.70
Sanal NAPA	359.68	Unexpended	3,013.30
SMCC/MRSI	275.00	Appropriation & Income	38,800.00
So. ME. Communications	7,407.46		
Stryker Sales	1,479.50	<u>#28 - Dispatch</u>	<u>31,086.00</u>
Sullivan Tire Co.	1,212.50	City of Biddeford	27,657.00
Teleflex LLC	2,161.50	So. ME. Communications	3,150.00
Town of Arundel	600.00	Town of Waterboro	102.66
Town of Dayton	1,050.00		
Town of Kennebunk	300.00	Expended	30,909.66
Treasurer, State of ME.	4,200.00	Unexpended	176.34
Verizon Wireless	647.28	Appropriation & Income	31,086.00
Viola, Brandon	21.00		
VISA	816.73	<u>#29– Immunizations</u>	<u>1,000.00</u>
Visual Edge	72.00	Use of Contingency	(692.00)
Walls, Joshua	34.00	SMHC Workwell	1,692.00
Warren's Office Supplies	604.09		
WEX Bank	7,139.41	Expended	1,692.00
York County Chiefs	750.00	Unexpended	0.00
York County Firefighters	46.00	Appropriation & Income	1,692.00
York County Treasurer	8,127.00		
Zoll Medical	1,770.00	<u>#30 – Ross Corner Fire Co.</u>	<u>9,993.00</u>
		Ross Corner Fire Co.	9,993.00
Expended	132,152.32	Expended	9,993.00
Unexpended	33.65		
Appropriation & Income	132,185.97		

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Unexpended	.00
Appropriation & Income	9,993.00

<u>#31 – Solid Waste</u>	<u>228,820.00</u>
*Income	(18,280.92)
Use of Contingency	(12,399.13)
AAA Fire Extinguisher	227.25
Atlantic Recycling	417.37
BDS Waste Disposal	2,338.00
Berard, Ron	421.35
Bodwell, Robert	1,600.00
Burpee's Sign	480.00
Cardmember Services	648.47
Central ME. Power	5,764.97
Day III, Herbert	390.32
Dochtermann, Steven	261.37
ecomaine	100,208.17
GONETSPEED	361.44
Holt, Fred	410.09
J.G. Lord Excavation LLC	1,050.00
Jeffrey A. Simpson, Inc.	9,634.00
JP Pest Services	550.00
LA Lawn Care	2,060.00
Low's Variety	37.24
McMahon Water	3,200.00
Moon, Keegan	1,575.00
M.R.R.A.	3,542.50
Normand Electric, Inc.	579.50
North Coast Services LLC	970.05
Punsky Scrap Iron	375.00
Sanal NAPA	204.97
Springvale Hardware	46.45
Treasurer, State of ME.	2,675.00
Troiano Waste	118,424.19
VISA	291.69
Warren's Office Supplies	644.40
White Sign	111.26

Expended	259,500.05
Unexpended	0.00
Appropriation & Income	259,500.05

<u>#32– Caring Unlimited</u>	<u>575.00</u>
Caring Unlimited	575.00
Expended	575.00
Unexpended	0.00
Appropriation & Income	575.00

<u>#33-Kids Free to Grow</u>	<u>500.00</u>
Kids Free to Grow	500.00

Expended	500.00
Unexpended	0.00
Appropriation & Income	500.00

<u>#34 – So. ME. Agency on Aging</u>	<u>1,400.00</u>
So. ME. Agency on Aging	1,400.00

Expended	1,400.00
Unexpended	0.00
Appropriation & Income	1,400.00

<u>#35 – So. ME. Veterans Memorial</u>	<u>300.00</u>
So. ME. Veterans Memorial	300.00

Expended	300.00
Unexpended	0.00
Appropriation & Income	300.00

<u>#36 – York Cty. Comm. Action</u>	<u>1,000.00</u>
York Cty. Comm. Action	1,000.00

Expended	1,000.00
Unexpended	0.00
Appropriation & Income	1,000.00

<u>#37 – Plowing & Sanding</u>	<u>362,560.00</u>
Seth McCoy's Trucking	362,560.00

Expended	362,560.00
Unexpended	0.00
Appropriation & Income	362,560.00

<u>#38– Stockpile</u>	<u>125,000.00</u>
AAA Fire Extinguisher	76.00
Central ME. Power	675.61
Dearborn Construction	5,936.00
J.G. Lord Excavation LLC	10,800.00
Morton Salt	61,122.91
Normand Electric, Inc.	279.50

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Expended	78,890.02
Unexpended	46,109.98
Appropriation & Income	125,000.00

<u>#39 – Year Round Maintenance</u>	<u>300,000.00</u>
Bartlett Tree Experts	24,790.00
C.S. Lord & Son Inc.	15,900.00
Dayton Sand & Gravel	1,074.21
Dearborn Construction	5,704.00
Genest Precast	268.40
Hissong Ready Mix	621.11
J.G. Lord Excavation LLC	235,980.32
Jeffrey A. Simpson, Inc.	88.75
LA Lawncare	5,010.00
Morin Steele, Inc.	37.31
Pike Industries	425.85
Poirier Guidelines	8,800.05
White Sign	1,231.72

Expended	299,931.72
Unexpended	68.28
Appropriation & Income	300,000.00

<u>#40 - Paving Program</u>	<u>500,000.00</u>
C.S. Lord & Son Inc.	10,298.50
Dayton Sand & Gravel	480,031.50
J.G. Lord Excavation LLC	9,670.00

Expended	500,000.00
Unexpended	0.00
Appropriation & Income	500,000.00

<u>#42 – Alfred Festival</u>	<u>2,500.00</u>
EVO Rock & Fitness	600.00
Mainely Events LLC	1,334.00
Postmaster	66.00
Soggy Po Boys LLC	500.00

Expended	2,500.00
Unexpended	0.00
Appropriation & Income	2,500.00

<u>#43 – Park & Rec Programs</u>	<u>16,245.00</u>
*Income	(5,455.87)
A-1 Environmental	2,275.00
AAA Fire Extinguisher	76.00
Alfred Fire/EMS	250.00

Alfred Water Distrist	518.92
Burpee's Sign	650.00
Cardmember Services	3,649.23
Central ME. Power	1,138.72
County of York	680.00
Crawford, Luana	151.53
Delldonna, Emily	420.30
Gibbons, Aria	515.85
Hallstrom, Clifton	129.85
Holt, Fred	40.00
Kennedy, Deniel	92.37
LA Lawn Care	4,738.00
Massabesic Chamber	100.00
McCoy, Heather	246.23
RSD Graphics	71.10
Seth McCoy's Trucking	1,000.00
Swank Motion Pictures	525.00
The Graphics Coop	688.21
VISA	1,666.04
Waterboro Reporter	576.00
Warren's Office Supplies	26.45

Expended	20,224.80
Unexpended	1,476.07
Appropriation & Income	21,700.87

<u>#44 – Shaker Valley Sno</u>	<u>986.00</u>
Shaker Valley Sno-Travelers	986.00

Expended	986.00
Unexpended	0.00
Appropriation & Income	986.00

<u>#45 – Brothers Beach</u>	<u>575.00</u>
*Income	(70.00)
Use of Contingency	(705.00)
Pine Tree Waste	1,350.00

Expended	1,350.00
Unexpended	0.00
Appropriation & Income	1,350.00

<u>#46 – Cemeteries & Mowing</u>	<u>11,735.00</u>
LA Lawn Care	11,330.00

Expended	11,330.00
Unexpended	405.00
Appropriation & Income	11,735.00

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		Normand Electric, Inc.	476.50
		Philip C. Baker	75.00
		Postmaster	66.00
<u>#47 – Field Care</u>	<u>6,900.00</u>	Ready Refresh	41.97
Use of Contingency	(1,973.38)	Rivastas, LLC	127.18
Bartlett Tree Experts	1,960.00	Three Rivers Land Trust	21.38
Thirsty Turf Irrigation	150.00	Treasurer, State of ME.	15.00
TruGreen Commercial	6,763.38	VISA	612.88
		Warren's Office Supplies	366.32
Expended	8,873.38	Weyand, Roycean	445.70
Unexpended	0.00	Zulueta, Dominique	1,295.75
Appropriation & Income	8,873.38		
		Expended	23,025.00
<u>#48– General Assistance</u>	<u>3,500.00</u>	Unexpended	0.00
*Income	(11,762.57)	Appropriation & Income	23,025.00
Avesta Housing	147.40		
Central ME. Power	541.89	<u># 50 - SCBA Lease</u>	<u>41,121.00</u>
Day, Elizabeth	8,424.00	Tax-Exempt Leasing	41,120.08
Hannaford	323.03		
ME. Welfare Directors	80.00	Expended	41,120.48
Realty Resources Mgmt.	3,136.16	Unexpended	.52
Sanborn, Angela	1,681.00	Appropriation & Income	41,121.00
Sanford Inn	777.00		
Thompson, Heather	16.35	<u>Fueling February</u>	<u>5,389.32</u>
		*Income	(11,723.40)
Expended	15,126.83	Alfred Oil	8,812.49
Unexpended	135.74	Bodwell Jr., Robert	350.00
Appropriation & Income	15,262.57	Carroll, Arlene	91.70
		Carroll, Brandon	124.45
<u>#49 – Parsons Library</u>	<u>23,025.00</u>	D & J Home & Hearth	798.00
AAA Fire Extinguisher	325.25	Downeast Energy	275.84
Alfred Water District	518.92	Hallstrom, Clifton	409.78
American Security	1,273.60	R & R Oil	674.80
Baker & Taylor Books	4,577.58	Superior Plus Propane	1,563.70
Bureau Veritas National	145.00	Top It Off Oil	804.80
Cardmember Services	332.01		
Center For Wildlife	277.50	Expended	13,905.56
Central ME. Power	3,446.89	Unexpended	3,207.16
Dead River Co.	4,052.21	Appropriation & Income	17,112.72
Demco	234.74		
Farris Entertainment	150.00	<u>Fields & Facilities</u>	<u>1,212.00</u>
GONETSPEED	35.54	*Income	(2,000.00)
Goodrich, Greg	80.00	Site One Landscapes	1,322.32
Holt, Fred	270.51	So. ME. Mosquito	580.00
J.R. Gerrish & Sons	300.00		
Kilgore, Emma	142.92	Expended	1,902.32
L & R Cleaning Inc.	650.00	Unexpended	1,309.68
LA Lawn Care	2,472.00	Appropriation & Income	3,212.00
Maine Authors	11.97		
Motion Picture	184.68		

VALUATION OF THE TOWN OF ALFRED

2023 BREAKDOWN OF ASSESSMENTS

2023 TAX RATE per \$1,000.00 -- \$18.80

ASSESSMENTS:

LAND & BUILDINGS	\$280,219,297.00
PERSONAL PROPERTY	<u>\$ 5,381,959.00</u>
Sub Total	\$285,601,256.00
MAINE HOMESTEAD EXEMPTION	\$ 16,329,100.00
BETE EXEMPTION	<u>\$ 356,066.00</u>
Total	\$302,286,422.00

APPROPRIATIONS:

R.S.U #57	\$ 3,577,088.85
MUNICIPAL	\$ 2,866,115.00
COUNTY	<u>\$ 185,881.18</u>
Total	\$ 6,629,085.03

LESS ESTIMATED REVENUES:

STATE REVENUES	\$ 350,000.00
OTHER REVENUES	<u>\$ 745,000.00</u>
Total	\$ 1,095,000.00

NET TO BE RAISED BY TAXES: \$ 5,534,085.03



Office of the Treasurer

Annual Report For the Year Ended June 30, 2024

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, 2024

Assets

Cash & Investments	1,239,619.26	
Taxes Receivable 2005	111.70	
Taxes Receivable 2006	100.40	
Taxes Receivable 2007	137.25	
Taxes Receivable 2008	349.25	
Taxes Receivable 2009	349.25	
Taxes Receivable 2010	268.55	
Taxes Receivable 2011	294.60	
Taxes Receivable 2012	115.71	
Taxes Receivable 2013	1,296.63	
Taxes Receivable 2014	413.26	
Taxes Receivable 2015	1,721.06	
Taxes Receivable 2016	2,013.04	
Taxes Receivable 2017	4,272.70	
Taxes Receivable 2018	4,291.41	
Taxes Receivable 2019	4,755.99	
Taxes Receivable 2020	4,057.50	
Taxes Receivable 2021	4,332.96	
Taxes Receivable 2022	30,154.85	
Taxes Receivable 2023	118,216.39	
Accounts Receivable	82,666.49	
Tax Acquired Property	6,289.69	
Due From Other Fund	109.25	
Prepaid Expenses	10,810.29	
Inventory	<u>35,405.50</u>	
Total Assets		<u>1,552,152.98</u>

Liabilities

Accounts Payable	154,465.95	
Escrow Payable	4,121.27	
Deferred Tax Revenue	95,875.88	
Deferred Rescue Revenue	25,193.88	
Deferred Festival Revenue	6,505.25	
Prepaid Taxes	<u>15,196.21</u>	
Total Liabilities		<u>301,358.44</u>

Fund Balances

Non-spendable Funds	46,215.79	
Restricted Funds	30,222.27	
Assigned Funds	534,670.17	
Unassigned Funds	<u>639,686.31</u>	
Total Fund Balances		<u>1,250,794.54</u>

Total Liabilities and Fund Balances		<u>1,552,152.98</u>
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Office of the Treasurer

General Fund - Income For The Year Ended June 30, 2024

Property & Excise Taxes		
Property Taxes	5,362,559.35	
Abatements	<u>(997.34)</u>	
Total Property Taxes		5,361,562.01
Excise Tax	<u>867,722.13</u>	867,722.13
Interest & Penalties		
Interest & Penalties	10,212.28	
Tree Growth Penalty	183,506.60	
Interest Cash Management	<u>73,671.12</u>	
Total Interest & Penalties		267,390.00
Intergovernmental Funds		
State-Revenue Sharing	375,951.43	
State-Local Road Assistance Program	50,820.00	
State-General Assistance	8,762.57	
State-Tree Growth	29,602.93	
State-Veterans Exemption	3,852.00	
State-Homestead Exemption	233,311.18	
State-BETE	3,379.00	
State-Snowmobile	966.52	
State-Zoning Ordinance	10,000.00	
EMS Grant	15,000.00	
Federal-Land Management	<u>852.09</u>	
Total Intergovernmental		732,497.72
Local & Miscellaneous Income		
Building Permit Fees	61,814.51	
Plumbing Permit Fees	5,967.50	
Cable Franchise Fees	42,930.32	
Tax Collector/Town Clerk Fees	22,250.35	
Dog Fees & Licenses	2,408.00	
Park & Recreation Field Usage	2,000.00	
Park & Recreation Fees	5,455.87	
Brothers Beach Donations	70.00	
Planning Board Fees	8,240.93	
ZBA Fees	391.33	
Transfer Station Income	18,280.92	
Rescue Fees & Subscriptions	219,513.74	
Fueling February	11,723.40	
Insurance Claim	30.97	
Reimbursements	5,640.69	
Unclassified Income	19,507.20	
Transferred in From Other Fund	<u>63.77</u>	
Total Local & Miscellaneous		426,289.50
Total Revenues		<u><u>7,655,461.36</u></u>

Office of the Treasurer

General Fund - Expenses For The Year Ended June 30, 2024

	<u>Budgeted</u>	<u>Spent</u>
General Government Operations		
Salaries	982,193.14	981,486.91
Employee Benefits	364,692.32	309,345.58
Contingency	12,500.00	56,295.18
Government Operations	24,624.65	24,624.65
Town Hall Utilities	20,647.23	20,647.23
Insurance	29,760.00	27,272.00
Legal	60,386.60	60,386.60
Annual Audit	13,125.00	13,125.00
Code of Alfred	5,000.00	1,195.00
Recodification	11,990.00	5,645.00
Computer Support	39,000.00	35,524.97
Town Hall renovations	122,827.18	112,223.03
Veterans Committee	600.00	572.72
Revaluation	150,000.00	140,000.00
Assessing	10,800.00	10,800.00
Historical Committee	3,150.99	3,150.99
Museum Donations	2,844.46	370.00
Schoolhouse Donations	880.98	0.00
Zoning Board of Appeals	871.33	366.33
Planning Board	10,185.93	6,866.64
Conservation Commission	920.00	904.16
Transfer to Capital Improvement	60,000.00	60,000.00
Fueling February	17,112.72	13,905.56
Total Government Operations	1,944,112.53	1,884,707.55
Public Services		
Animal Control	2,255.00	2,124.39
Alfred Water District	151,502.50	151,502.50
Street Lights	12,000.00	9,670.60
Fire/Rescue Operations	132,185.97	132,152.32
Public Safety Building	38,800.00	35,786.70
Dispatch Service	31,086.00	30,909.66
Immunizations	1,692.00	1,692.00
Ross Corner Operations	9,993.00	9,993.00
Total Public Services	379,514.47	373,831.17
Total Health & Sanitation	259,500.05	259,500.05
Total Social Services	3,775.00	3,775.00
Public Works		
Plowing & Sanding	362,560.00	362,560.00
Stockpile	125,000.00	78,890.02
Year Round Maintenance	300,000.00	299,931.72
Paving Program	500,000.00	500,000.00
Total Public Works	1,287,560.00	1,241,381.74
Total Welfare Services	15,262.57	15,126.83

Office of the Treasurer

General Fund - Expenses For The Year Ended June 30, 2024

	<u>Budgeted</u>	<u>Spent</u>
Parks and Recreational		
Alfred Festival	2,500.00	2,500.00
Park & Recreation Committee	21,700.87	20,224.80
Field Care	8,873.38	8,873.38
Fields & Facilities	3,212.00	1,902.32
Shaker Valley Sno-Travelers	986.00	986.00
Brothers Beach	1,350.00	1,350.00
Brothers Beach Timber Harvest	17,826.99	13,645.00
Cemeteries & Mowing	11,735.00	11,330.00
Total Parks & Recreational	<u>68,184.24</u>	<u>60,811.50</u>
Total Library Operations	<u>23,025.00</u>	<u>23,025.00</u>
Total Debt Service	<u>41,121.00</u>	<u>41,120.48</u>
Total County Tax	<u>185,881.18</u>	<u>185,881.18</u>
Total School Assessment-RSU #57	<u>3,577,088.85</u>	<u>3,577,088.85</u>
Total Expenses	<u><u>7,785,024.89</u></u>	<u><u>7,666,249.35</u></u>

Office of the Treasurer

Taxes Receivable For The Year Ended June 30, 2024

			*Tax Balance Only
Tax Year 2005	Personal Property Outstanding		111.70
Tax Year 2006	Personal Property Outstanding		100.40
Tax Year 2007	Personal Property Outstanding		137.25
Tax Year 2008	Personal Property Outstanding		349.25
Tax Year 2009	Personal Property Outstanding		349.25
Tax Year 2010	Personal Property Outstanding		268.55
Tax Year 2011	Personal Property Outstanding		294.60
Tax Year 2012	Personal Property Outstanding		115.71
Tax Year 2013	Personal Property Outstanding		1,296.63
Tax Year 2014	Personal Property Outstanding		413.26
Tax Year 2015	Personal Property Outstanding		573.45
Tax Year 2016	Personal Property Outstanding		947.89
Tax Year 2017	Personal Property Outstanding		2,350.39
Tax Year 2018	Personal Property Outstanding		2,369.10
Tax Year 2019	Personal Property Outstanding		2,773.23
Tax Year 2020	Personal Property Outstanding		2,451.94
Tax Year 2021	Personal Property Outstanding		2,614.00
			17,516.60
Tax Year 2015	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,147.61
Tax Year 2016	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,065.15
Tax Year 2017	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,922.31
Tax Year 2018	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,922.31
Tax Year 2019	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,982.76
Tax Year 2020	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,605.56
Tax Year 2021	Real Estate Outstanding	Map/Lot	
Caswell	Christopher	12-4	1,718.96
Tax Year 2022	Real Estate Outstanding	Map/Lot	
Bayard	Susan A	3-110	1,485.00
Bean	Wendy J	3-6	969.28

Office of the Treasurer

Taxes Receivable For The Year Ended June 30, 2024

Benvie	Thomas & Carol	7-1-D	2,419.20	
Caswell	Christopher	12-4	1,825.20	
Crediford	William S	11-16	1,027.46	
Darling	Scott A	5-68	459.00	
Doan	Wilbur	12-65	1,160.19	
Giarnese	Steven M	3-56-1	2,277.66	
Lavoie	Richard	3-59-A	203.21	
Lewis	Nathaniel	4-18(14)	896.40	
Lovell	Kenneth	3-88	1,135.80	
Milton	Dale	10-17	1,332.88	
Parker	Candice P	6-14-2	1,603.80	
Pierce	Edward John	1-3-A	1,519.20	
Roux	Larry H	3-107-B	5,310.00	
Roux	Larry H	3-90-B	108.00	
Roux	Larry H	3-90-C	1,708.20	
Personal Property Outstanding			<u>4,714.37</u>	
				30,154.85
Tax Year 2023				See Tax Collectors report for detail list
				118,216.39
Total Taxes Receivable 6/30/2024			<u><u>177,252.50</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, 2023	44,068.00	Local Road Assistance Program funds are restricted for the "Capital improvement of public roads."
Received July 1, 2023 to June 30, 2024	50,820.00	
Expended July 1, 2023 to June 30, 2024	44,068.00	
Balance June 30, 2024	50,820.00	

American Rescue Plan Act (ARPA)

Balance July 1, 2023	267,445.30	In March 2021 federal law established the "American Rescue Plan Act" to aide municipalities to respond to the impact of COVID-19 on their communities.
Received July 1, 2023 to June 30, 2024	-	
Expended July 1, 2023 to June 30, 2024	252,223.03	
Balance June 30, 2024	15,222.27	

EMS Grant

Balance July 1, 2023	0.00	Funds approved by the Legislature based upon 2022 911 responses are to be used for training, supplemental wages, programs or capital improvements by local EMS.
Received July 1, 2023 to June 30, 2024	15,000.00	
Expended July 1, 2023 to June 30, 2024	0.00	
Balance June 30, 2024	15,000.00	

FUNDS WITH RESTRICTIONS - TOWN SOURCES

Alfred Historical Museum & Schoolhouse Funds

Museum

Balance July 1, 2023	2,844.46	Under an ordinance passed in 1998, and revised in 2004 all donations and gifts for the Museum and Schoolhouse are individual no interest designated funds with any unspent balance carried forward.
Received July 1, 2023 to June 30, 2024	-	
Expended July 1, 2023 to June 30, 2024	370.00	
Balance June 30, 2024	2,474.46	

Schoolhouse

Balance July 1, 2023	880.98
Received July 1, 2023 to June 30, 2024	0.00
Expended July 1, 2023 to June 30, 2024	0.00
Balance June 30, 2024	880.98

Dog Licenses and Fines Collected

Balance July 1, 2023	4,561.00	Certain amounts received from dog licenses and fees must be used for animal control expenses in the following year.
Received July 1, 2023 to June 30, 2024	2,408.00	
Expended July 1, 2023 to June 30, 2024	2,124.39	
Balance June 30, 2024	4,844.61	

Fueling February

Balance July 1, 2023	5,389.32	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, 2023 to June 30, 2024	11,723.40	
Expended July 1, 2023 to June 30, 2024	13,905.56	
Balance June 30, 2024	3,207.16	

Cable Franchise Fees

Balance July 1, 2023	92,574.14	Per a policy adopted by the Board of Selectmen all Cable Franchise Fees collector are to be used for Information
Received July 1, 2023 to June 30, 2024	42,930.32	
Expended July 1, 2023 to June 30, 2024	42,364.97	

Office of the Treasurer

Balance June 30, 2024

93,139.49

Technology (IT) expenses.

Fields & Facilities

Balance July 1, 2023

1,212.00

Received July 1, 2023 to June 30, 2024

2,000.00

Expended July 1, 2023 to June 30, 2024

1,902.32

Balance June 30, 2024

1,309.68

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.

Brothers Beach

Balance July 1, 2023

17,826.99

Received July 1, 2023 to June 30, 2024

0.00

Expended July 1, 2023 to June 30, 2024

13,645.00

Balance June 30, 2024

4,181.99

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

DEBT SERVICE & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2024

2019 Self-Contained Breathing Apparatus - Accumulative

Lease issued in 2019	150,360.00		
Accumulated Payments at June 30, 2023	110,702.87	Interest	12,658.57
Payment made August 16, 2023	39,657.13	Interest	1,463.35
Outstanding Principal at June 30, 2024	0.00		

Capital Improvement Fund History					
Year	Beginning	Added	Spent	Interest	Ending

1997	0.00	50,000.00	0.00	691.42	50,691.42
1998	50,691.42	50,000.00	21,375.00	2,258.43	81,574.85
1999	81,574.85	50,000.00	42,750.00	4,006.79	92,831.64
2000	92,831.64	90,000.00	84,104.00	7,268.88	105,996.52
2001	105,996.52	90,000.00	0.00	4,470.25	200,466.77
2002	200,466.77	90,000.00	40,706.98	2,655.06	252,414.85
2003	252,414.85	0.00	122,058.05	2,032.90	132,389.70
2004	132,389.70	0.00	27,832.28	1,474.84	106,032.26
2005	106,032.26	30,000.00	60,000.00	2,181.35	78,213.61
2006	78,213.61	70,000.00	0.00	4,728.47	152,942.08
2007	152,942.08	80,000.00	130,000.00	4,300.13	107,242.21
2008	107,242.21	35,000.00	39,000.00	2,172.35	105,414.56
2009	105,414.56	208,961.64	0.00	758.07	315,134.27
2010	315,134.27	35,000.00	65,370.62	1,042.25	285,805.90
2011	285,805.90	50,000.00	3,446.67	493.27	332,852.50
2012	332,852.50	30,000.00	19,620.00	158.37	343,390.87
2013	343,390.87	50,000.00	10,350.00	179.44	383,220.31
2014	383,220.31	13,000.00	42,598.00	191.24	353,813.55
2015	353,813.55	0.00	128,997.60	157.33	224,973.28
2016	224,973.28	25,000.00	0.00	116.00	250,089.28
2017	250,089.28	0.00	0.00	1,820.75	251,910.03
6/30/2018	251,910.03	0.00	0.00	2,136.79	254,046.82
6/30/2019	254,046.82	0.00	0.00	5,828.88	259,875.70
6/30/2020	259,875.70	20,000.00	0.00	3,483.47	283,359.17
6/30/2021	283,359.17	20,000.00	0.00	587.64	303,946.81
6/30/2022	303,946.81	40,000.00	0.00	1,524.67	345,471.48
6/30/2023	345,471.48	70,000.00	95,927.50	14,417.73	333,961.71
6/30/2024	333,961.71	60,000.00	40,000.00	19,850.09	373,811.80

**Parsons Memorial Library Fund
For the Year Ended June 30, 2024**

ACCOUNT BALANCES

ASSETS

Petty Cash	50.00
Checking	16,292.60
Endowment	264,776.93
Total Assets	281,119.53

LIABILITIES

Accounts Payable	296.46
Due to Other Fund	309.25
Total Liabilities	605.71

CAPITAL

Library Restricted Fund Balance	280,513.82
Total Capital	280,513.82

Total Liabilities & Capital

281,119.53

INCOME & EXPENSES

INCOME

Fees & Fines	912.76
Gifts & Memorials Restricted	245.00
Gifts & Memorials Unrestricted	1,000.00
Cash Management Interest	830.58
State Grant	23,000.94
Endowment Interest	9,404.37
Trust Donation	8,739.27
Total Income	44,132.92

EXPENSES

Building Repairs	11,141.95
Early Withdrawal Penalty	2,042.52
Electricity	296.46
Grant Expenses	20,815.80
Purchase - Books	419.17
Programs	705.00
Supplies	741.74
Capital Expenditure-Heat Pumps	24,107.50
Capital Expenditure-Windows	21,046.73
Total Expenses	81,316.87

NET OPERATING INCOME (LOSS)

(37,183.95)

2023 Outstanding Taxes

2023 Outstanding Real Estate Taxes

Abreau, Diane T	2023	654.24
* Airtech Management, Inc	2023	3,137.53
* Albert, Keith G	2023	411.72
* Barrieau, Kathleen A	2023	2,052.96
Bayard, Susan A	2023	1,485.00
Bean, Wendy J	2023	2,442.12
Benvie, Thomas & Carol	2023	2,526.72
* Bourgain, Alan	2023	566.22
* Capriole, Nicole	2023	71.44
Caswell, Christopher	2023	1,943.92
Church, Joshua S	2023	398.30
* Coastal Maine Two, LLC	2023	6.58
Coldfire Properties, LLC	2023	2,215.58
* Cole, Marilyn A	2023	2,874.52
* Cole, Trustee, Peter R	2023	1,923.24
* Collins, Marlene	2023	329.94
Crediford, William S	2023	2,246.60
* Cucurull Trustee of R & D Realty Trust, Robert	2023	2,141.10
* Daly, Edward J	2023	1,182.20
Darling, Scott A	2023	479.40
Desrochers, Raymond	2023	1,781.88
* Doan, Wilbur	2023	2,695.92
* Dupuis, Samuel	2023	2,275.55
* Ferland, Linda	2023	204.43
* Flannery, Priscilla	2023	1,817.02
* Fleming, Linda	2023	153.22
* Ford, Patricia J.	2023	1,029.30
Giarnese, Steven M	2023	3,290.00
Gilman, Howard F	2023	3,273.08
* Goodwin, Lorelei	2023	37.60
Graham, Michael	2023	2,395.21
* Grover, Sylvina	2023	257.56
Guilfoy, Timothy J	2023	3,494.92
* Guillmette, James	2023	764.98
* Hall Jr, Kenneth A	2023	4.72
* Hall, Melissa J	2023	977.60
* Hutchinson, Cynthia	2023	156.04
* Johnson, Karin D	2023	1,452.39
* Kenniston, Shawn	2023	169.24
* Lavoie, Richard	2023	1,705.16
Lemieux, William T	2023	232.18

2023 Outstanding Taxes

Lewis, Nathaniel	2023	607.24
Lovell, Kenneth	2023	1,186.28
* Macmillan, Dawn L Trustee	2023	1,829.24
* McDonald, Bruce	2023	1,456.94
* Michaud, Nancy L	2023	42.30
Milton, Dale	2023	2,977.92
* Montgomery, John W	2023	11.25
* Montgomery, John W	2023	879.74
* Morais, Sylvio A	2023	1,425.60
Napier, James R	2023	144.18
* Nikel, Marie A	2023	9.40
* Ouellette, Frank	2023	1,308.48
Parker, Candice P	2023	1,712.68
* Pierce, Edward John	2023	1,624.32
Pike, James	2023	438.04
* R&D Realty Trust	2023	1,316.94
* R&D Realty Trust	2023	2,243.78
* Robbins, Philip C	2023	1,664.74
* Roberts, Nathaniel	2023	184.24
* Rogers, Joyce N	2023	646.72
Roux, Larry H	2023	5,583.60
Roux, Larry H	2023	112.80
Roux, Larry H	2023	1,784.12
* Roux, Sandra	2023	2,532.36
* Sanborn, Angela A	2023	9.40
* Sanborn, Angela A	2023	1,793.52
* Sanborn, II, Raymond C	2023	806.52
* Silvia Family Realty Trust	2023	168.26
* Silvia Family Realty Trust	2023	135.36
* Smith, Christopher R	2023	3,177.20
* Tapley, Barbara	2023	569.64
* Taylor, Mark C	2023	275.42
* The Merrill Solo 401K Trust	2023	351.56
* Turgeon, David S	2023	2,050.14

Total		\$98,317.26
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2023 Personal Property Taxes

* Allstar Enterprises c/o Robert Cucurull	2023	575.28
AT &T Mobility, LLC	2023	136.68
Brennan, Dan	2023	5.77
* Fantasia, Nick & Dee	2023	549.90

2023 Outstanding Taxes

Gilmans Auto Repair	2023	225.60
* Holub, Carl	2023	406.08
* J + J Auto Salvage	2023	66.75
Jolie, Katherine	2023	165.44
* Kaberle, Robert R & Magaret L	2023	1,054.68
L & R Cleaning Inc	2023	282.00
Lows Variety	2023	345.45
McCadden, James	2023	63.92
Murleys Auto Body & Sales	2023	84.60
Paulette, Heidi	2023	129.72
Reilly, Katelyn	2023	214.32
Shaker Pond Ice Cream LLC	2023	94.00
Supreme Xtracts LLC	2023	3,361.44
* Top Coat Paving	2023	1,033.06
Webber, Kathy	2023	188.00
Whitten, Emil	2023	199.28

Total		\$9,181.97
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2023 Prepaid Taxes

Real Estate-	\$15,182.15
Personal Property-	\$14.91
Total	\$15,197.06

* Denotes payment in full after year-end.

TOWN MEETINGS AND ELECTIONS

07/01/2023-06/30/2024



Bureau of Motor Vehicles

Motor Vehicle Excise:
\$691,802.32

Rapid Renewal:
\$167,940.88

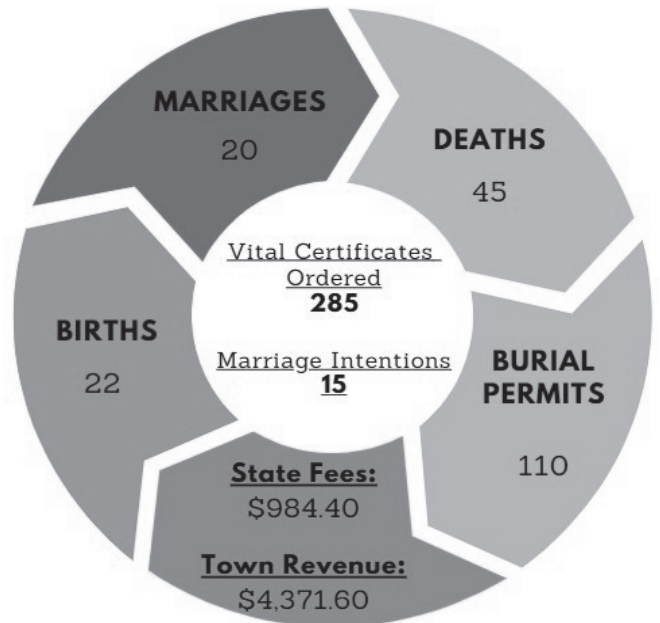
Agent Fees:
\$16,028.00

TOTAL:
\$875,771.20



Real Estate Taxes Collected:
\$5,183,189.71

Personal Property Taxes Collected:
\$96,682.51



Inland Fisheries and Wildlife

State Fee/Sales Tax:
\$29,204.24

Excise Tax:
\$2,446.70

Agent Fees:
\$1,163.25



ATV/Snow/Boat Registrations Sold:
344

Recreational Licenses Sold:
89

Dog Registration

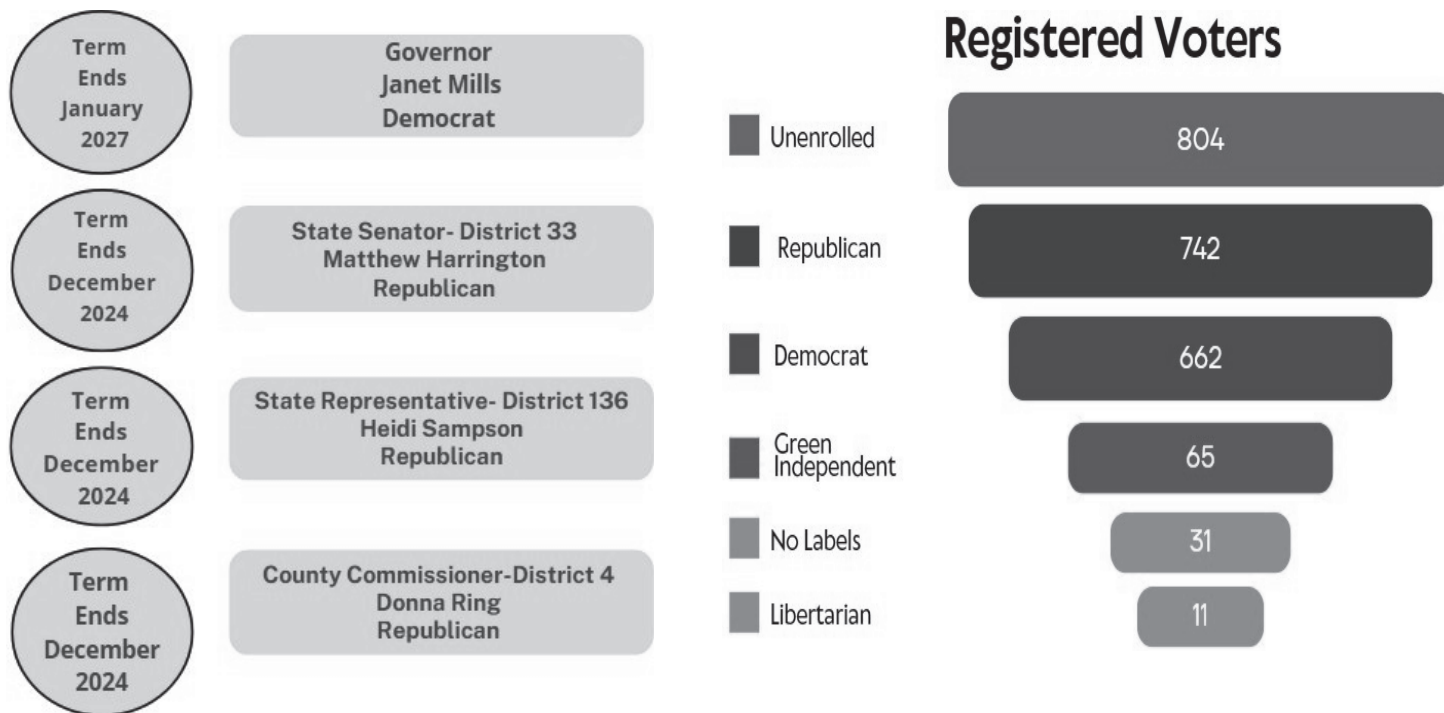
Altered:
531

Intact:
82

Service Pet:
4



Kennel Licenses:
4



STATE PRIMARY ELECTION INFORMATION

Beginning in 2024, Maine transitioned from being a Closed Primary state to a Semi-Open Primary state. Prior to 2024, only voters enrolled in a party could vote in that party's primary. Unenrolled voters could not participate in a party primary unless the voter filled out a registration card and enrolled in the party.

With this change, unenrolled voters now have the option to vote in any party primary without having to physically enroll in the party. Unenrolled voters may vote in only one party's primary.

Voters who are enrolled in a party, must vote that party's ballot, and do not get to select another party's ballot unless they change their party affiliation at least 15 days prior to the primary election.

Voters who are enrolled in a qualified parties that are not conducting primaries cannot participate in the primary, unless they unenroll or change enrollment to a party which has a primary election, at least 15 days prior to the Primary.

ONGOING ABSENTEE INFORMATION

Beginning February 1, 2024, voters who will be at least 65 years of age by the next election or who self-identify as having a disability may apply for ongoing absentee status. A voter who qualifies will automatically receive an absentee ballot for each statewide election, municipal election and any other election for which the voter is eligible to vote and need not submit a request for each election. Voters must return the original completed form to their municipal clerk.

RESULTS OF ANNUAL TOWN MEETING

July 1, 2024 to June 30, 2025

The meeting was re-convened by John Cook at 10 o'clock A.M. on Saturday June 15, 2024 at Alfred Elementary School. There were 44 voters present.

ARTICLE 3: It was voted to raise by taxation and appropriate \$1,016,200.00 to pay **SALARIES** in the Town of Alfred.

ARTICLE 4: It was voted to raise by taxation and appropriate \$325,000.00 to pay for **EMPLOYEE BENEFITS** to include Workers Compensation, Unemployment, Payroll taxes, MainePERS and Medical Insurance.

ARTICLE 5: It was voted to appropriate \$15,000.00 from the Unassigned Fund to pay for the **CONTINGENCY FUND**.

ARTICLE 6: It was voted to appropriate \$23,860.00 from the Unassigned Fund to pay for the **TOWN GOVERNMENT OPERATIONS**.

ARTICLE 7: It was voted to raise by taxation and appropriate \$19,205.00 to pay for **TOWN HALL MAINTENANCE** and **UTILITIES**.

ARTICLE 8: It was voted to raise by taxation and appropriate \$29,120.00 to pay for **TOWN INSURANCE**.

ARTICLE 9: It was voted to raise by taxation and appropriate \$40,000.00 to pay for **LEGAL FEES**.

ARTICLE 10: It was voted to raise by taxation and appropriate \$18,300.00 to pay for the annual **AUDIT** of the Town's financial records.

ARTICLE 11: It was voted to appropriate \$5,000.00 from the Designated Cable Franchise Fee to update and maintain the **CODE OF THE TOWN OF ALFRED**.

ARTICLE 12: It was voted to appropriate \$49,000.00 from the Designated Cable Franchise Fee account to pay for **COMPUTER SUPPORT**.

ARTICLE 13: It was voted to raise by taxation and appropriate \$600.00 for the support of the **VETERANS COMMITTEE**.

ARTICLE 14: It was voted to appropriate \$15,500 from taxation and to appropriate \$55,000.00 from the Unassigned Fund (for a total \$70,500.00) to pay for annual **ASSESSING** of all new properties and major improvements.

ARTICLE 15: It was voted to raise by taxation and appropriate \$2,495.00 for the support of the **ALFRED HISTORICAL COMMITTEE**.

- ARTICLE 16:** It was voted to raise by taxation and appropriate \$480.00 for the support of the **ZONING BOARD OF APPEALS.**
- ARTICLE 17:** It was voted to appropriate \$100,000.00 from the Unassigned Fund to be placed in the **CAPITAL IMPROVEMENT FUND** reserved for the eventual purchase of a new ambulance.
- ARTICLE 18:** It was voted to raise by taxation and appropriate \$1,945.00 for the support of the **ALFRED PLANNING BOARD.**
- ARTICLE 19:** It was voted to raise by taxation and appropriate \$920.00 for the support of the **ALFRED CONSERVATION COMMISSION.**
- ARTICLE 20:** It was voted to appropriate \$2,665.00 from the Designated Animal Control Fund for the operation of the **ANIMAL CONTROL DEPARTMENT.**
- ARTICLE 21:** It was voted to raise by taxation and appropriate \$152,964.00 to pay the **ALFRED WATER DISTRICT** for the provision of water necessary for public fire protection.
- ARTICLE 22:** To see if the Town will vote to It was voted to raise by taxation and appropriate \$12,000.00 to pay for **STREET LIGHTS** and Maintenance.
- ARTICLE 23:** It was voted to raise by taxation and appropriate \$129,650.00 for the maintenance and operation of the equipment of the **ALFRED FIRE AND RESCUE DEPARTMENT.**
- ARTICLE 24:** It was voted to raise by taxation and appropriate \$39,950.00 for the utilities and maintenance of the **ALFRED PUBLIC SAFETY BUILDING.**
- ARTICLE 25:** It was voted to appropriate \$34,160.00 from the Unassigned Fund to pay for **PUBLIC SAFETY ANSWERING POINTS/DISPATCH SERVICES.**
- ARTICLE 26:** It was voted to raise by taxation and appropriate \$1,000.00 to pay for Hepatitis B, TB, and other **IMMUNIZATIONS AND PHYSICALS** required for Fire, Rescue "on call" personnel, Transfer Station Employees and the Animal Control Officer.
- ARTICLE 27:** It was voted to raise by taxation and appropriate \$11,160.00 to be used by the **ROSS CORNER FIRE COMPANY** for operations and maintenance.
- ARTICLE 28:** It was voted to raise by taxation and appropriate \$11,000.00 for the purchase of a **FIT TEST MACHINE** for the Public Safety Building.
- ARTICLE 29:** It was voted to raise by taxation and appropriate \$260,370.00 for the support of the Town's **SOLID WASTE MANAGEMENT** program.
- ARTICLE 30:** It was voted to appropriate \$575.00 from the Unassigned Fund for the support of **CARING UNLIMITED.**
- ARTICLE 31:** It was voted to appropriate \$500.00 from the Unassigned Fund for the support of **KIDS FREE TO GROW.**

- ARTICLE 32:** It was voted to appropriate \$1,400.00 from the Unassigned Fund for the support of the **SOUTHERN MAINE AGENCY ON AGING**
- ARTICLE 33:** It was voted to appropriate \$500.00 from the Unassigned Fund for the support of **SOUTHERN MAINE VETERANS MEMORIAL CEMETERY ASSOCIATION.**
- ARTICLE 34:** It was voted to appropriate \$1,500.00 from the Unassigned Fund for the support of **YORK COUNTY COMMUNITY ACTION CORPORATION.**
- ARTICLE 35:** It was voted to raise by taxation and appropriate \$373,437.00 to pay for the annual payment of the contract for **PLOWING AND SANDING ROADS**
- ARTICLE 36:** It was voted to raise by taxation and appropriate \$125,000.00 to pay for costs of the **SAND AND SALT STOCKPILE.**
- ARTICLE 37:** It was voted to raise by taxation and appropriate \$400,000.00 to pay for **YEAR-ROUND ROAD MAINTENANCE.**
- ARTICLE 38:** It was voted to appropriate \$449,180.00.00 from the Unassigned Fund and to appropriate \$50,820.00 of the State Local Road Assistance Program money (for a total of \$500,000.00) to pay for **PAVING PREPARATION WORK/ PAVING PROGRAM** as approved by the Board of Selectmen.
- ARTICLE 39:** It was voted to appropriate and expend from the Unassigned Fund, the sum of \$37,088.00, which represents the amount to be paid by the Town of Alfred to the City of Sanford in full and final settlement of the lawsuit entitled, "City of Sanford v. Town of Alfred," which is currently pending in the York County Superior Court under Docket Number CV-23-135, as specified in the Stipulated Judgment and Final Order in said Lawsuit?
- ARTICLE 40:** It was voted to raise by taxation and appropriate \$7,550.00 for the support of the **ALFRED FESTIVAL DAY.**
- ARTICLE 41:** It was voted to raise by taxation and appropriate \$17,455.00 for the support of the **ALFRED PARKS AND RECREATION PROGRAMS.**
- ARTICLE 42:** It was voted to raise by taxation and appropriate \$966.00 to be used to support the **SHAKER VALLEY SNO-TRAVELERS CLUB** for the purpose of maintaining their snowmobile trails, to be open to the use of the public.
- ARTICLE 43:** It was voted to raise by taxation and appropriate \$1,380.00 for the support of the **BROTHERS BEACH TOWN PARK COMMITTEE.**
- ARTICLE 44:** It was voted to raise by taxation and appropriate \$11,214.00 and approve \$6.00 from the Old Designated Cemetery Fund for a total of \$11,220.00 for the maintenance of **CEMETERIES AND MOWING** of municipal commons areas.
- ARTICLE 45:** It was voted to raise by taxation and appropriate \$7,410.00 to pay for the **FIELD CARE/TREE PROGRAM.**

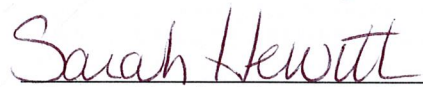
- ARTICLE 46:** It was voted to raise by taxation and appropriate \$7,500.00 to pay for the **FORESTRY PROGRAM.**
- ARTICLE 47:** It was voted to raise by taxation and appropriate \$3,500.00 to pay for the Town's **GENERAL ASSISTANCE PROGRAM.**
- ARTICLE 48:** It was voted to raise by taxation and appropriate \$23,711.00 for the support of the **PARSONS MEMORIAL LIBRARY**
- ARTICLE 49:** It was voted to enact an ordinance entitled, **“An Ordinance to Amend Chapter 160 of the Alfred Code** to Comply with Public Law 2021, ch 672 (LD2003) and Public Law 2023, ch 192 (LD 1706) meant to increase housing units statewide by requiring municipalities to remove some regulatory barriers to housing.”
- ARTICLE 50:** It was voted to enact an ordinance entitled **“Floodplain Management Ordinance for the Town of Alfred”** be enacted?
- ARTICLE 51:** It was voted to authorize the municipal officers to accept any and all funds and real or personal property from any source, including, but not limited to fines, fees, gifts, sales, grants and reimbursements, and to appropriate said funds into various municipal accounts and to use said property in accordance with the purposes for which the funds were received or the gift of property was made.
- ARTICLE 52:** It was voted to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S. §2953.
- ARTICLE 53:** It was voted to authorize the municipal officers to dispose of Town-owned personal property, under such terms and conditions as they deem advisable.
- ARTICLE 54:** It was voted to authorize the Board of Selectmen upon request of the Treasurer, to allow the Treasurer to waive foreclosure of a tax lien on a specified property for a specified year with reference to the Tax Lien Certificate recorded at the York County Registry of Deeds, in circumstances where the Board of Selectmen determine that the foreclosure may be disadvantageous to the Town.
- ARTICLE 55:** It was voted to authorize the municipal officers, on behalf of the Town, to dispose of any real estate acquired by the Town for non-payment of taxes thereon: (1) in accordance with Title 36, Section 943-C of the Maine Revised Statutes, as may be amended; or (2) should the municipal officers be unable to list or sell the property pursuant to Section 943-C, in any manner reasonably calculated by the municipal officers to establish the fair market value of the property. For sales to someone other than the former owner, excess sale proceeds, as calculated pursuant to Section 943-C, shall be returned to the former owner.
- ARTICLE 56:** It was voted to pay abatement of taxes from the Unassigned Fund and set interest to be paid by the Town on abated taxes at 4.5% per year.
- ARTICLE 57:** It was voted to use the estimated excise tax and other revenues, as approved by the Selectmen, to reduce the tax rate for the fiscal year July 1, 2024 to June 30, 2025.

ARTICLE 58: It was voted to fix the date of October 1, 2024 when first payment of taxes will be due and payable and April 1, 2025 when second payment of taxes will be due and payable and if the Town will fix a rate of interest of 8.5% per annum to be charged on taxes unpaid after said date(s) with interest to begin October 2, 2024 on first payment and April 2, 2025 on the second payment, and if the Town will forgive interest for members of the Tax Club if payments are made to date.

ARTICLE 59: It was voted to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. §506.

The meeting was adjourned at 10:47 A.M.

A TRUE COPY ATTEST:


Sarah Hewitt, Town Clerk

**BUILDING PERMITS ISSUED
July 1, 2023 through June 30, 2024**

Permit Type
6 New homes
1 New mobile home
7 New garages
12 Accessory structures
8 Additions
21 Renovations
3 Decks/porches
2 Foundations only
1 Sign
5 Demolition permits
2 K-9 Kennels
2 Pools
11 Stand By Generators
6 Heat and Air conditioner pumps
12 Solar Arrays
1 Permit to move Garage
9 CEO issued Land Use Permits
14 Sheds
Estimated permitted value. \$7,471,246.99
Estimated building fees received \$63,878.39

Greetings Neighbors,

During the past year, I have been extremely busy enforcing the local ordinances and code violations. As I write this report there are a couple nuisance structures that I have been in contract with the property owners to enforce the ordinance and correct any violations that may exist.

At the time of this report, the State of Maine is preparing to adopt the 2021 International I Codes. The state is always three years behind on adopting the I Codes due to legislative hearings and amendments.

In September of 2021, the state adopted the 2015 International Mechanical Code. As the title suggests, any building mechanical work needs a permit. This work includes but is not limited to the following: the installation of mini splits/heat pumps, standby generators, and boiler and furnace replacements. I continue to see these items going in without permits. If you have had these installed without a permit, please contact this office to correct the issue.

I have been serving as the Town of Alfred's Code Officer since 2014. It's hard to believe I've been here that long. It has been a pleasure serving the residents of Alfred.

Sincerely,

Jim Allaire
CEO/BI/LPI
207-324-5872 ext.206

Planning Board

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

In the fiscal year of 2023-2024, the Alfred Planning Board has been presented with a variety of different land use applications. We have issued several unique home construction permits but our greatest endeavor this year has been working cooperatively with the County of York. Final approval was granted for the construction of a new Regional First Responder Training Facility and a new Regional Substance Abuse and Recovery Center located on Layman Way.

Final approval was finally given for the construction of Alfred Crossing, a 55 year plus apartment complex at the intersection of Route 4, 202 and 111.

Approval was granted for the new innovative Mousam River STEM Academy, a hands-on discovery based elementary school located on Old North Berwick Road.

Service Dog Project Inc., a non- profit organization which will provide housing and training for service dogs was approved for construction on Avery Road.

A child daycare was approved for Swetts Bridge Road.

The Planning Board has also worked to update the Code of the Town of Alfred. We have brought the Town into compliance with LD 2003 and allowed additional accessory apartments in the Village District, in areas supplied with Town Water. We have also recommended changes to the Flood Plan Ordinances and Maps so as to be in compliance with the Federal Government.

The Planning Board continues to receive and review quarterly Nitrate Ground Water Testing Results from the Alfred Water District.

At the current time, we are working with Keywood Manor Mobile Home Park on an expansion of their facility.

The Alfred Planning Board wishes to thank those residents who have participated in our site walks and public hearings during the past year. We additionally wish to thank Mr. Stephen Gile and Mr. Nathan Hanson for their dedicated service to the Town of Alfred, as they have now left the Planning Board committee.

Respectfully Submitted

Andy Bors, Chairperson
Michael Gibney, Vice Chairperson
Alfred Carlson, Secretary
Dorothy Guinard
Owen Brochu
Lee Steele

Zoning Board of Appeals

The Zoning Board of Appeals had two variance requests in the 2023-2024 year. Both were denied.

In Order for a variance request to be granted; the applicant must first submit a completed application with a drawing of the current situation and the proposed changes and legal proof of interest in the property: a copy of the deed, purchase and sale agreement, a lease or option agreement and pay the application fee.

The Zoning Board of Appeals will schedule a public hearing with or without a site walk with certified notification going to the abutting property owners and those nearby, and make a public notice In the Waterboro Reporter and on the Town website. The cost of these notifications are paid by the applicant. Once the site walk, if included, and the public hearing are completed, the Zoning Board of Appeals will then discuss the request and determine if the request meets the following conditions:

1. The need for the variance is due to the unique circumstance of the property and not to the general conditions of the neighborhood.
2. The granting of a variance will not alter the essential character of the locality.
3. The hardship is not the result of the action taken by the applicant or a prior owner.
4. The granting of the variance will not substantially reduce or impair the use of the abutting property.
5. That the granting of a variances based upon demonstrated need, not convenience, and no other feasible alternative is available.

Applications are available from James Allaire, Code of Enforcement Officer.

Respectfully submitted,
Julie Gerrish, Chair
John Morin, Vice-Chair
Steve Hyde, Secretary
Heath Bisson
Nathan Hanson
Heather McCoy

Alfred Fire and Rescue

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

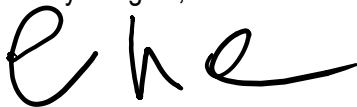
We responded to 782 calls for service last year. As our numbers keep increasing our staff continues to work hard and answer the calls, we have had mutual aid handle some calls due to back-to-back calls and not having the staff or 2nd ambulance to handle the call. Our small town is continuing to grow, and we continue to serve this great community to the best of our ability.

Alfred Fire Rescue employs 2 full-time firefighters 1 at the basic EMT level and 1 at the Advance EMT level that works a 24-hour schedule 1 on 2 off, 1 on and 4 days off rotating. To assist with coverage, we have per diem firefighters and EMS personnel to cover open shifts which allows to cover the station with 2 people on 24/7 every day. For administration we have 1 part time fire/EMS Chief that also serves as the EMA director, 2 Call Deputy chiefs that are both paramedics and work a per diem shift. With 1 administration assistant who assists with the billing company and subscriptions as well as other day-to-day tasks. We have 40 on call firefighter/EMT's that respond when calls are toned out.

As far as apparatus go, we have a 2001 E-One from Sanford that they sold to us for \$12,000, this handles our fire calls. We have a 2000 Ferrara custom HME Cab. They both have a 1250gpm Pump and 1000 gallons of water on them. Tank truck is a 2006 EVM with 2500 gallons on it and 1250 pump with a commercial cab. Forestry is a 2010 F550 with a skid unit on the back that has 250 gallons of water and a 250-gpm pump. Service truck is a 2019 F250 extended cab with a plow. Our Ambulance is PL Custom on F550 chassis and is a 2016. We have on order a new Ambulance that takes 36 months before delivery. As our calls go up will be looking to replace our aging fleet to help serve the taxpayers better.

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 offers is it covers any amount you owe after your insurance has been paid. This is only for when Alfred or Waterboro ambulance transports you though. This donation helps cover the town and supplements our budget for EMS supplies. Subscription forms will be coming out in December so watch your mail it may look like junk mail.

Thank you again,

A handwritten signature in black ink, appearing to read 'C Carpenter', with a stylized flourish at the end.

Chief Christopher Carpenter

Ross Corner Fire Company

Over the last year our members honed their firefighting skills by participating in both local and regional training opportunities. Aside from our monthly training and drills, members also attended training to become a designated infection control officer and Pro-Board Health & Safety Officer.

Completion of these classes and subsequent certifications ensures that our members operate in the safest way possible before, during, and after any emergency situations. We also had one of our members attend a Tactical Emergency Casualty Care training and Rescue Task Force Training. Both of these training courses covered different aspects of preplanning, resource management, response, and operating at any mass casualty/injury situation. Our newest truck operator attended an engine company operations class, increasing knowledge and abilities pertaining to successful operations of an attack engine.

Throughout the year we increased our membership with the addition of a certified Fire I&II Firefighter. We promoted a firefighter to the rank of captain and promoted a captain to the rank of Assistant Chief.

Special thanks to the community members of Alfred, Waterboro, and Shapleigh; your continued generous support provides us with the ability and resources required to provide effective fire protection and emergency response. Calls during the past year included 8 for Alfred, 75 for Shapleigh, 13 for Waterboro, and 2 for Newfield.

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

Sincerely,
Ethan Hunt - Fire Chief
Ross Corner Fire Company

Parks and Recreation

Alfred Parks & Recreation has put on several events for the community to enjoy this past year. We are a small volunteer committee of eight Alfred residents committed to offering events to bring the community together. As well as tending to the park needs as much as possible.

We hosted our first nerf in the park, which consisted of an obstacle course as well as a capture the flag style game. Parents and children were welcome to join, but we had so many in attendance that we made our focus on the kids.

On Halloween night we decorated a trunk and dressed up to hand out candy at the Trunk or Treat at the Courthouse.

Basketball was offered November thru March. Skills and Drills for Pre-K, 1-2, 3-4, and 5-6. Travel teams for grades 3-4 and 5-6.

Christmas Parade of lights and Tree lighting was held in Alfred Village. Santa greeted the kids upstairs in the town hall where cookies were offered while they were read the Night before Christmas. The Christmas tree was lit each evening for the remainder of the month of December, for the town to enjoy throughout the holiday.

We typically have a winter event that offers sledding, snowshoeing, snacks and snow sculptures. However the weather was uncooperative, and we had to cancel the event this year.

Maine Athletic Academy offered several weeks of indoor sport training for elementary aged kids. Jeremy brought a lot of energy and fun that the kids looked forward to week after week. It was a great addition to a time where weather didn't allow for much outdoor activity.

In addition, we were able to purchase a new movie screen and projector, as well as outdoor speakers for our much-anticipated movie night.

We look forward to continuing to serve our town and bring Alfred residents events they can look forward to.

***Sincerely,
Alfred Parks & Recreation Committee***

Parsons Memorial Library

Something we love most at Parsons Memorial Library is our community. This year has been about building community, be it through books, events, or our increasingly popular programming.

This fiscal year we held somewhere around 300 programs, ongoing, series, and standalone events, with roughly 2,800 people attending. We partnered with 22 individuals and organizations to make these programs successful. Ongoing programs include our much loved children's Story Time, Monday Night Book Club, Artists Open Studio, Game Time, and our Lego Challenge.

Seasonal activities such as our Gnome Workshop and Terrarium Workshop continued to draw people in, and we celebrated the seasons with a Spooky Library Walk, Solstice Eve Celebration, and Blind Date with a Book, which is a fun way to broaden your reading horizons.



We also welcomed Seacoast Eat Local and their crEATe program, which provided free local produce to participants, along with recipes and tips for eating healthier and local. They returned this summer for more.

The Center for Wildlife brought amazing avians, and Town Historian Bruce Tucker offered autumn walks and a winter series, History Springs Forth. Ossipee Hill Farm Observatory joined us in the spring for a Space Science series leading up to our Eclipse Party in April. It was wonderful seeing everyone enjoying the historic event from our beautiful patio! If you're interested in learning more about the stars and planets, the observatory is currently offering an Astronomy Club at PML.



Parsons Memorial Library

We were thrilled to welcome 21 local students to our first Teen Night in May, and planned another for July. Artist Linda Migneault taught a series; several Maine authors spoke about their latest works; and Shawn Jalbert of Native Haunts began sharing his wisdom on native plants in a summer series that started at the end of June.

In July of 2023 our Summer Reading Program: All Together Now, was humming. We had 63 patrons actively participate, and our overall winner was a passionate reader in her 90s! This summer's theme is Read, Renew, Repeat, and more than 75 people signed up!

Our First Friday Movie Nights offered families a fun night out. The most memorable was Little Shop of Horrors, for which our Library Director Roycean crocheted an Audrey II that one lucky winner got to take home.

Thanks to a \$23,000 Remote Work through Libraries grant, PML was able to update its electrical system and purchase furniture and technology that allowed us to increase the number of workstations in the library. Check out our cool teched-out chairs.

On May 25 we celebrated our first Community Picnic, complete with balloon animals, music, and delicious food. The event was inspired by our 120th Birthday Celebration last year.

We'd like to thank Suzanne Belisle and Arlene Carroll for the incredible work they did on our front garden and grounds. You know they're dedicated volunteers when they work in the rain!



So many patrons have commented that our library feels like a community center, and we think that's pretty special. We'll see you at the library soon!

Solid Waste and Recycling

In 2022 the Town spent \$83,991.74 to dispose of its 951.72 tons of MSW (municipal solid waste). The haul cost was \$20,421.50. The Town spent \$44,390.98 to dispose of its 407.75 tons of demolition. The haul cost was \$19,131.25. The Town spent \$7,886.76 in haul cost and \$13,774.35 to dispose of 133.90 tons of Single stream/Zero sort material.

The Transfer Station would like to remind you to wash out containers before disposing of them and no trash goes into the single sort compactor. Things like dirty pizza boxes and take-out food containers go in the MSW not the single sort compactor.

Don't forget to stop into the Treasure Chest at the Transfer Station if you are looking for usable household and miscellaneous items. You may also drop off items that are in usable condition for other Alfred residents to enjoy!

The staff at the transfer station has been doing a wonderful job keeping things running smoothly, and we thank them for doing a great job.

Please remember to affix your transfer station sticker to the bottom left of your windshield. If you need a sticker and your car is registered in Alfred, you can receive one right at the Transfer Station or stop into the Town Hall. No vehicles will be allowed to drop off trash and recycling without a Transfer Station sticker or temporary pass.

Respectfully submitted,
Heather Thompson
Steven Dochtermann, Transfer Station Supervisor

Fueling February

The Town of Alfred's Fueling February emergency heating fuel assistance program continues to be an important program for our residents during the cold winter months. In the 2023/2024 season, Fueling February has provided assistance to 20 households in our community. The amount of assistance totaled \$13,059.63.

We thank each and every one of you who contributes to this program, whether it is monetarily or by turning in your bottles and cans. Any contribution goes a long way. If you're interested in helping fund this incredible program, all you have to do is bring your empty bottles and cans to the various drop off locations which include the lobby at the Town Hall, the Fueling February trailer at the Transfer Station, and the Fueling February shed in the Alfred Parish Church parking lot.

If you or someone you know may need emergency assistance from the Fueling February program, please visit our website at www.alfredme.gov on the left hand side of the web page, click "announcements and other info and locate the Fueling February tab. In this section, you will find the guidelines and fillable application which you may fill out and print to drop off at the Town Hall for the general assistance agent or you may email your application to ga@alfredme.net. If you do not have access to the website, you may also come into the Town Hall for an application.

Thank you for the continued support of this program and we look forward to helping our Alfred Residents in need.

Respectfully submitted,

Arlene Carroll
Lisa Cook
Heather Thompson

Veteran's Committee

On May 15, 2024 Committee members Jack Scott, Tom Plummer, Tom Collins and B. Tucker – with an able assist from volunteer Tom Collins -placed flags on veteran's graves in Evergreen cemetery. Earlier in May, 7, 2024 37 flags were placed on 14 outlying family cemeteries scattered across the town and the Village Cemetery by Jack Scott and Tucker.

- The Alfred Veterans Memorial Scholarship recipient is Addison Mueller. She will be attending Gordon College. Good Luck, Addison!
- Veterans interred in Evergreen Cemetery this fiscal year were: John Quartararo, Wayne R. Woodbury and Alden E. Gile.

The Bracy Family Cemetery on Mountain Road suffered severe damage in a wind storm in May. Several tree tops fell into cemetery – one headstone was snapped. Charles W. Bracey, age 88, died in 1933 the last surviving Civil War veteran in Alfred, is buried within the site's rock walls. The town has been informed and will remedy the situation. All towns in Maine are responsible for maintaining any cemetery that contains a veteran.

The committee has seen some recent changes this year. Member Tammy Chadbourne has retired to New Hampshire and will be greatly missed. Longtime and loyal committee member Alden Gile has passed. His ancestors cleared the Gile Federal Street homestead before 1770 and haven't budged since. Alden was the quintessential hardworking Yankee, a man of few words- so when he spoke, you listened. You knew his words were not wasted on frivolous matters and also knew his word was his bond. Hardworking and honest to a fault, Alden always took a moment after placing flags in Evergreen Cemetery to lean on his tailgate and enjoy the bright flags snap in the breeze. The only time he was more content was on his woodlot, deep in the forest, splitting oak with a maul and wedges.

Alden could recall Castro's army firing in the hills above Havana while he ate ice cream onboard his naval vessel in the harbor. When he was reminded that less than a mile away, women like Carmen Miranda were singing and dancing with fruit piled on their head in Havana nightclubs - Alden confessed he knew nothing about that. Alden loved his country, his family and his community. He will be greatly missed by all who had the pleasure of knowing him.

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

Alfred Veterans Committee: Bruce R. Tucker [chair], Donna Pirone, Thomas Plummer, Jack Scott.

Submitted by B. Tucker

July 31, 2024

Historical Committee

The Alfred Village Museum hours are Wednesday and Saturday afternoon's 2-4PM. The Museum will be closing for the season in late September. The committee would also remind folks that the museum has extensive files available on local history and genealogy. If you have a particular interest, drop by during museum hours or make arrangements with a committee member.

This summer's museum display tells the story of Old Bet- the elephant who was slain on Route 4 in the late summer of 1816. It also reveals that 1816 was "the year without summer" when Maine experienced a frost every month of the year. How the weather played a part in Old Bet's demise is made clear. Folks always ask why Daniel Davis- a sawmill owner in the Gore- would shoot the elephant and did Davis pay for his crime? The most rational answer to this irrational act was that Davis was desperate for money and was facing dispossession from his Gore farm. With crops and hay failing due to the cold weather, Davis believed that paying 25 cents to see Old Bet was a poor way to be taking money from the pockets of country folk who needed that money to buy food for the approaching winter. Davis did a couple days in jail, got bailed out and disappeared. No more court proceedings on the matter could be found.

Following her murder, Bet's owner- Hacheliah Bailey of Somers NY- hustled up to Alfred and stripped the hide and skeleton from the carcass and took them back to New York City to display. He charged 25 cents to see the skeleton- the same price to see her alive- and without the cost to feed her. Old Bet's bones were eventually sold to PT Barnum and probably burned in Barnum's New York museum fire in the 1860's. So...what is buried under the gravestone of Old Bet that stands on Jordan Springs Road [Rt. #4]? Answer...meat. All you ivory hunters out there are out of luck.

Museum attendance has been good this summer. Also, a booklet on Old Bet's miserable summer is available for a donation to the museum. The booklets are also available at the Parsons Memorial Library who greatly assisted in the booklets production. Special thanks to Roycean and Dominique at PML.

An increasing number of impactful weather events have not left the Village Museum or the Schoolhouse #5 in the Gore unscathed. Frequent rain storms and high winds have revealed repair and maintenance matters that should be addressed before they become structural issues. In years past, Almon Williams faithfully resolved these matters at no cost to town coffers- his talents and dedication are sorely missed. To that end, committee members are working on a grant proposal to secure funds for the repairs as well as upgrades to the museum lighting and bathroom facilities.

The Committee would like to express thanks to the citizens of Alfred for their unfailing support for the Village Museum.

Committee members: Marj Anderson [chair], Patrick Orr [Sec.], Mark Anderson, Bruce Tucker, Kat Szmet and Donna Dorian.

Submitted by Bruce R. Tucker July 31, 2024

Brothers Beach

Funds received from the Forestry Canopy Grant were used as planned in 2023 for the spring and summer of 2024. As part the Canopy Grant Management plan, invasive plant control was performed in April/May 2024 on several acres of the beach property along route 202. Spraying to target honey suckle was completed for the initial control phase. Additional spraying is planned for fall of 2024 and several other seasons going forward.

Improvements to the Beach road and entry to the Brothers Beach were completed in May. Surface material was added to level and fill low spots over the entire roadway. Reclaimed aggregate was added to smooth and repair the transition between the pavement of 202 and the gravel on the Beach road entrance.

Ditching the east side of the existing former rail road path was completed in May of 2024. Removal of debris and plant over growth from ditches opened up drainage paths to existing culverts. This offered substantial redirection of runoff water and standing water from the RR path. Several hundred feet of surface regrading was also completed. The rail road path is now free of standing water, has dried out and the surface is solid and leveled. Large Stones were added to the entrance of the RR path to discourage large vehicle access and help preserve the trail surface while ensuring a safe area for visitors. The RR path now offers over 2500' of walking, jogging and light hiking along the edge of Shaker Pond.

Forest Mulching was performed on several acres to provide cleanup of remaining harvesting debris. This will provide additional walking trails along the hillside between the Rail Road Path and 202. This can offer more intermediate hiking options in addition to the Rail Road path.

Other projects of interest in the coming seasons include improving the parking area in the upper field near the Beach entrance, a Pavilion near the water's edge and additional walking trails with informational signage. To help with any project, volunteers or donations are gratefully welcomed.

The Brothers Beach Committee is looking for more members! Message us on Facebook or contact the Alfred Town Hall.

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

Thank you,
Chad Perry Chairman
Brothers Beach Town Park Committee

Alfred Conservation Commission

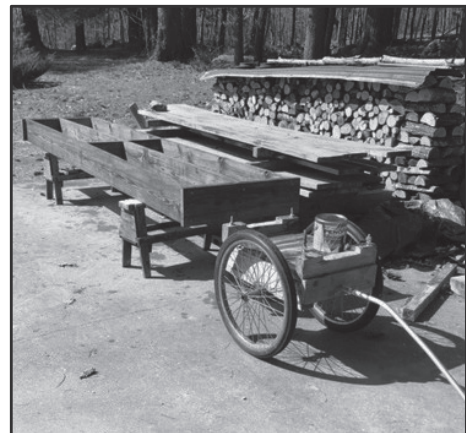
In the summer and fall, members of the Alfred Conservation Commission worked on maintenance and new signs for the Shaker Woods Reserve trail. One of the boardwalks was in poor condition and plans for replacing it were begun. Lifetime friend of the forests and associate member, Bill Bullard, has been instrumental in keeping this trail in good condition. Together with his friends, family members and grand dog he logs countless hours of trail work.

A huge thank you to Bill and his array of helpers!

The ACC participated in site walks and meetings regarding the Brothers Beach property. These have included discussion of invasive plants and potential plans for a trail. We plan on continued collaboration with the Brothers Beach Committee going forward.

We've kept in touch with our contacts at the United States Department of Agriculture, Forest Service as they perform the planned Massabesic Experimental Forest Restoration Project. Although it will be years before complete silvicultural data is available, some of the benefits brought by these selective cuttings are already apparent. A walk on adjacent trails now offers increased sunlight, a more diverse wildlife habitat, and showcases good forestry management. Users of the Clayton Carl trail may have noticed the bench has been moved from the intersection of the Atlantic White Cedar Loop trail. This was done to facilitate timber harvesting planned in that area of the forest. (The bench will be returned once the work is complete.)

The spring brought a couple of back-to-back ice storms that caused major damage to private and public property everywhere, including the trails in Alfred. The Shrine Trail on Shaker Hill Road and the Shaker Woods Reserve Trail on Stone Road were cleared after considerable work, and the new boardwalk is in place! The trails in the Massabesic Experimental Forest remain obstructed except for the gated portion of Ida Jim Road.



Photos of a new boardwalk for the Shaker Woods Reserve Trail at Bill's workshop.



Alfred Conservation Commission



Putting the new boardwalk to use!

Since the Covid-19 hiatus of Alfred Festival Days in 2020, the ACC hasn't had an event like the ol' Brothers Beach picnic. In lieu of that community outreach, back in May of 2023 we participated in Parsons Memorial Library's 120th birthday party... we lured community members with BBQ grill aromas and talked about ACC stuff while they fixed plates! We met a bunch of active families and new community members. It went so well we did it again...

This May the library had a Community Picnic and asked the ACC to participate in their Summer Reading Program, which had a conservation theme. We were thrilled to add outdoor activities and wildlife & trail information to their program! We again used our grill to draw folks over for trail information, and this year - an introduction to letterboxing. It was also another opportunity to promote our "explorer backpacks" available for loan at PML. Each pack has binoculars, trail guides, a compass, flashlight and everything you need for adventure on an Alfred trail or in your own back yard. (Hint for treasure hunters of all ages: the ACC has letter- boxes hidden around town!)

The Alfred Conservation Commission endeavors to preserve and protect Alfred's wild and natural places. We encourage our community to get out and enjoy the peace and beauty these spaces provide. We are always looking for new members and encourage anyone who may be interested to attend a meeting — the third Wednesday of each month, 6:30 pm at Parsons Memorial Library.

**Respectfully submitted,
Alfred Conservation Commission**

Budget Committee

The Budget Committee started the process of making our recommendations for the 2024/2025 Town budget in March and wrapped up our duties in early May. During this time we met with several department and committee heads to review their respective budget requests.

During the budget review process two things plainly stood out, the first being that the departments and committees had once again submitted requests that were very well thought out and would not have significant impacts on overall taxes. The second area concerned the known “fixed costs” of running the Town. When these costs are considered there isn’t much room to add a new program, event or large purchase without making a substantive change to a budget which could impact property taxes.

The committee would like to thank all of the departments and committees for their continued fiscal responsibility to ensure that the Town of Alfred continues to offer all necessary services and programs to our residents while keeping in mind the financial impact on the taxpayers.

Respectfully,

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

Financial Statements

Town of Alfred, Maine

June 30, 2024

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Town of Alfred, Maine

June 30, 2024

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Independent Auditors' Report

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Alfred, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Alfred, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Alfred, Maine's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Purdy Powers + Co.
Professional Association

Portland, Maine
December 10, 2024



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



As management of the Town of Alfred, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2024. 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 \$3,954,325 as of June 30, 2024, compared to \$3,937,588 as of June 30, 2023.

The Town's governmental funds General Fund Balance on a budgetary basis was \$876,983 as of June 30, 2024, compared to \$955,499 as of June 30, 2023.

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, 2024 and June 30, 2023:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,867,062	\$ 1,888,611	\$ (21,549)
Capital assets	<u>2,438,638</u>	<u>2,408,254</u>	<u>30,384</u>
Total Assets	4,305,700	4,296,865	8,835
Deferred outflows related to OPEB	15,553	6,592	8,961
Deferred outflows related to pensions	<u>57,657</u>	<u>72,058</u>	<u>(14,401)</u>
Total Deferred Outflows	73,210	78,650	(5,440)
Other liabilities	174,078	145,118	28,960
Long-term liabilities	<u>199,876</u>	<u>208,354</u>	<u>(8,478)</u>
Total Liabilities	373,954	353,472	20,482
Deferred inflows related to OPEB	24,772	49,571	(10,112)
Deferred inflows related to pensions	<u>25,859</u>	<u>34,884</u>	<u>(23,712)</u>
Total Deferred Inflows	50,631	84,455	(33,824)
Net investment in capital assets	2,438,638	2,368,596	70,042
Restricted, expendable	292,114	327,705	(35,591)
Restricted, nonspendable	22,500	22,500	-
Unrestricted	<u>1,201,073</u>	<u>1,218,787</u>	<u>(17,714)</u>
Net Position	<u>\$ 3,954,325</u>	<u>\$ 3,937,588</u>	<u>\$ 16,737</u>

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

Total capital assets increased due to some improvements made to the Town Hall and Library buildings that included a chair lift to allow handicapped access to the second floor in the Town Hall. Total liabilities increased due to the timing of accrued payroll and accounts payable at year end.

The following schedule is a summary of the statement of activities for the years ended June 30, 2024 and June 30, 2023:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 362,753	\$ 319,551	\$ 43,202
Operating grants and contributions	63,268	58,521	4,747
General revenues:			
Property taxes	5,369,632	5,103,368	266,264
Excise taxes	867,722	786,260	81,462
Intergovernmental	841,421	678,696	162,725
Other	<u>241,142</u>	<u>239,241</u>	<u>1,901</u>
Total Revenues	7,745,938	7,185,637	560,301
Expenses:			
General			
General government	1,123,234	902,867	220,367
Public safety	870,278	817,388	52,890
Public works	1,427,829	1,387,516	40,313
Health and sanitation	352,076	331,908	20,168
Community services	22,256	5,303	16,953
Recreation	32,527	28,609	3,918
Cemeteries	11,330	11,415	(85)
Welfare	11,979	9,329	2,650
Library	113,725	103,477	10,248
County tax	185,881	178,820	7,061
Education	3,577,089	3,453,752	123,337
Unclassified	<u>997</u>	<u>18,964</u>	<u>(17,967)</u>
Total Expenses	<u>7,729,201</u>	<u>7,249,348</u>	<u>479,853</u>
Change in Net Position	\$ <u>16,737</u>	\$ <u>(63,711)</u>	\$ <u>80,448</u>

Management’s Discussion and Analysis - Continued

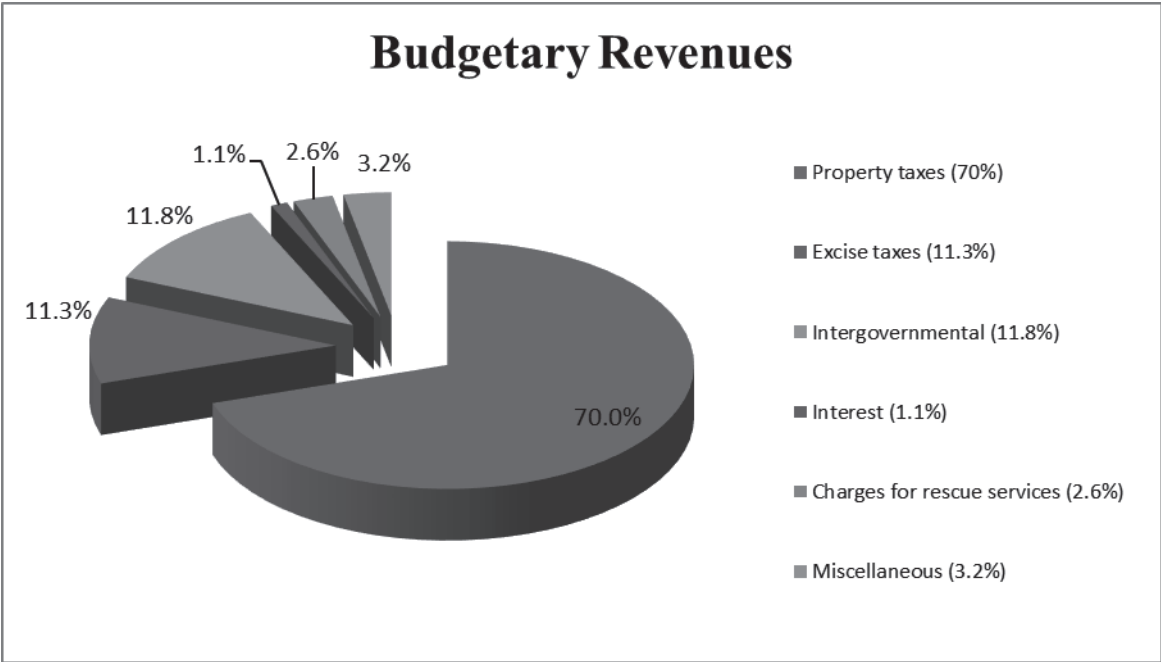
Town of Alfred, Maine

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

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

- Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship, or differences, between governmental activities, reported in the Statement of Net Position and the Statement of Activities, and governmental funds in reconciliations on pages 8 and 10 of the financial statements.

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

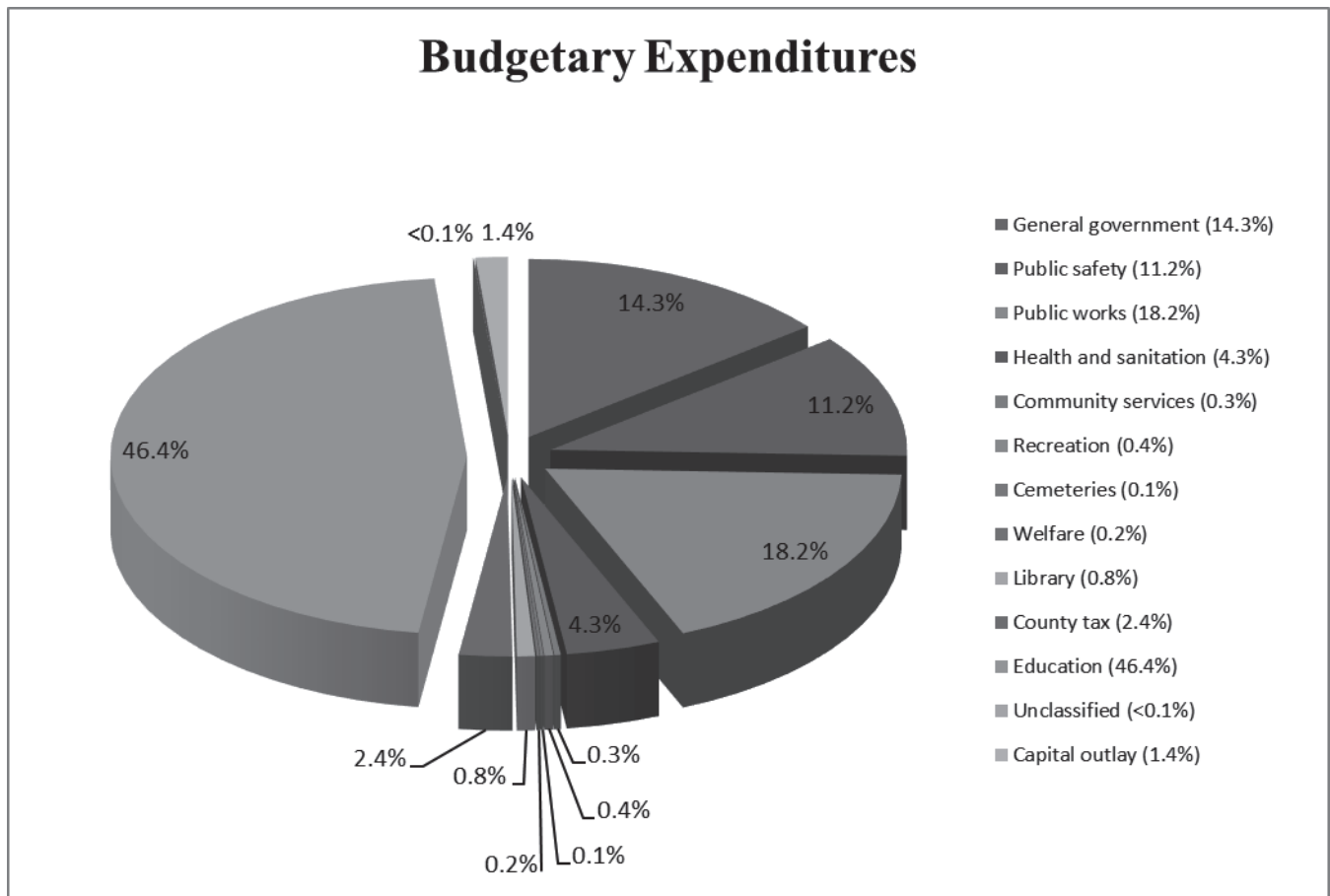


The Town continues to see the vast majority of revenue coming directly from the residents of Alfred in the form of property and vehicle excise taxes.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

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



With the annual RSU #57 and York County assessments, along with contracts for Municipal Solid Waste, Snow Plowing and PSAP/Dispatch there are very few expenses which the Town has any direct control over.

Capital Assets

At the year end, the Town had \$2,438,638 in capital assets, net of accumulated depreciation, compared to \$2,408,254, last year.

Although the Town continues to depreciate our assets over time, with the building improvements made to Town Hall and Library our capital assets saw a small overall increase this year.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

Long Term Liabilities

At year-end, the Town had \$0 in leases payable compared to \$39,658, last year.

After making the final payment on the SCBA equipment, the only long term liabilities are within the post-employment benefits.

Budgetary Highlights

The budget to actual statement appears on page 11.

The budget adopted by Town Meeting expected our expenses to be approximately \$889,000 more than anticipated revenues. Through careful monitoring of expenses and larger than expected revenues, at year end, our expenses exceeded revenue by only \$58,000.

Economic Factors and Next Year's Budgets and Rates

It is anticipated that the upcoming budget will be very similar to the past years. Due to a Town-wide property revaluation to be conducted, the mil rate for tax purposes is expected to decrease significantly in the upcoming year.

Contacting the Town's Financial Management

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

Statement of Net Position

Town of Alfred, Maine

As of June 30, 2024

	<u>Governmental Activities</u>
Assets	
Cash	\$ 1,090,885
Investments	463,753
Accounts receivable, net of allowance	82,666
Taxes receivable	140,447
Tax liens	36,805
Tax acquired property	6,290
Prepaid expenses	46,216
Capital assets, net of accumulated depreciation	<u>2,438,638</u>
Total Assets	4,305,700
Deferred Outflows	
Deferred outflows related to OPEB	15,553
Deferred outflows related to pension	<u>57,657</u>
Total Deferred Outflows	73,210
Liabilities	
Accounts payable	95,738
Accrued payroll	59,023
Taxes paid in advance	15,196
Escrow payable	4,121
Long-term liabilities:	
Portion due or payable after one year:	
Net pension liability	113,154
Net OPEB liability	<u>86,722</u>
Total Liabilities	373,954
Deferred Inflows	
Deferred inflows related to pension	25,859
Deferred inflows related to OPEB	<u>24,772</u>
Total Deferred Inflows	50,631
Net Position	
Net investment in capital assets	2,438,638
Restricted, expendable	292,114
Restricted, nonspendable	22,500
Unrestricted	<u>1,201,073</u>
Net Position	\$ <u>3,954,325</u>

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

Statement of Activities

Town of Alfred, Maine

For the Year Ended June 30, 2024

Function/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Governmental Activities:				
General government	\$ 1,123,234	\$ 115,614	\$ -	\$ (1,007,620)
Public safety	870,278	229,992	685	(639,601)
Public works	1,427,829	-	50,820	(1,377,009)
Health and sanitation	352,076	17,147	-	(334,929)
Community services	22,256	-	-	(22,256)
Recreation	32,527	-	-	(32,527)
Cemeteries	11,330	-	-	(11,330)
Welfare	11,979	-	11,763	(216)
Library	113,725	-	-	(113,725)
County tax	185,881	-	-	(185,881)
Education	3,577,089	-	-	(3,577,089)
Unclassified	997	-	-	(997)
Total Governmental Activities	\$ 7,729,201	\$ 362,753	\$ 63,268	(7,303,180)
General revenues:				
				5,369,632
				867,722
				841,421
				116,106
				125,036
			Total General Revenues	7,319,917
			Change in Net Position	16,737
			Net position at beginning of year	<u>3,937,588</u>
			Net Position at End of Year	\$ <u>3,954,325</u>

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

Balance Sheet - Governmental Funds

Town of Alfred, Maine

As of June 30, 2024

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash	\$ 775,866	\$ 281,120	\$ 33,899	\$ 1,090,885
Investments	463,753	-	-	463,753
Accounts receivable, net of allowance	82,666	-	-	82,666
Taxes receivable	140,447	-	-	140,447
Tax liens	36,805	-	-	36,805
Tax acquired property	6,290	-	-	6,290
Prepaid expenses	46,216	-	-	46,216
Due from other funds	309	-	200	509
Total Assets	<u>\$ 1,552,352</u>	<u>\$ 281,120</u>	<u>\$ 34,099</u>	<u>\$ 1,867,571</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 95,442	\$ 296	\$ -	\$ 95,738
Accrued payroll	59,023	-	-	59,023
Escrow payable	4,121	-	-	4,121
Taxes paid in advance	15,196	-	-	15,196
Due to other funds	200	309	-	509
Total Liabilities	<u>173,982</u>	<u>605</u>	<u>-</u>	<u>174,587</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	95,876	-	-	95,876
Unavailable revenue - rescue revenue	31,699	-	-	31,699
Total Deferred Inflows of Resources	<u>127,575</u>	<u>-</u>	<u>-</u>	<u>127,575</u>
Fund Balances				
Nonspendable:				
Permanent Fund	-	22,500	-	22,500
General Fund	46,216	-	-	46,216
Restricted:				
Permanent Fund	-	258,015	34,099	292,114
General Fund	30,222	-	-	30,222
Assigned:				
General Fund	534,670	-	-	534,670
Unassigned:				
General Fund	639,687	-	-	639,687
Total Fund Balances	<u>1,250,795</u>	<u>280,515</u>	<u>34,099</u>	<u>1,565,409</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,552,352</u>	<u>\$ 281,120</u>	<u>\$ 34,099</u>	<u>\$ 1,867,571</u>

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, 2024

Total Fund Balances - Governmental Funds \$ 1,565,409

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

Capital assets used in governmental activities are not financial resources
and therefore are not reported as assets in governmental funds. The cost
of capital assets, net of accumulated depreciation and amortization is: 2,438,638

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	\$ 95,876	
Rescue revenue	<u>31,699</u>	
		127,575

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	15,553	
Deferred inflows related to OPEB	(24,772)	
Deferred outflows related to pension	57,657	
Deferred inflows related to pension	<u>(25,859)</u>	
		22,579

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:

Net OPEB liability	(86,722)	
Net pension liability	<u>(113,154)</u>	
		<u>(199,876)</u>

Net Position - Governmental Activities \$ 3,954,325

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, 2024

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 5,362,559	\$ -	\$ -	\$ 5,362,559
Excise taxes	867,722	-	-	867,722
Intergovernmental	904,004	-	-	904,004
Interest income	104,479	10,235	1,392	116,106
Charges for rescue services	200,089	-	-	200,089
Miscellaneous	239,011	33,899	100	273,010
Total Revenues	7,677,864	44,134	1,492	7,723,490
Expenditures				
Current				
General government	1,106,358	-	-	1,106,358
Public safety	863,888	-	-	863,888
Public works	1,400,677	-	-	1,400,677
Health and sanitation	328,884	-	-	328,884
Community services	22,256	-	-	22,256
Recreation	31,434	-	-	31,434
Cemeteries	11,330	-	-	11,330
Welfare	11,979	-	-	11,979
Library	63,434	81,317	-	144,751
County tax	185,881	-	-	185,881
Education	3,577,089	-	-	3,577,089
Unclassified	997	-	-	997
Capital outlay	112,223	-	-	112,223
Total Expenditures	7,716,430	81,317	-	7,797,747
Revenues Over (Under) Expenditures	(38,566)	(37,183)	1,492	(74,257)
Other Financing Sources (Uses)				
Operating transfers in	-	-	100	100
Operating transfers out	(100)	-	-	(100)
Total Other Financing Sources (Uses)	(100)	-	100	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(38,666)	(37,183)	1,592	(74,257)
Fund balances at beginning of year	1,289,461	317,698	32,507	1,639,666
Fund Balances at End of Year	\$ 1,250,795	\$ 280,515	\$ 34,099	\$ 1,565,409

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, 2024

Net Change in Fund Balances - Total Governmental Funds \$ (74,257)

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

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

Additions to capital assets	\$ 157,376	
Depreciation and amortization expense	<u>(126,992)</u>	30,384

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	7,073	
Rescue revenue	<u>15,375</u>	22,448

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

Principal portion of capital lease obligations		39,658
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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	1,300	
Adjustment to OPEB	3,315	
Adjustment to pension expense	<u>(6,111)</u>	(1,496)

Change in Net Position of Governmental Activities	<u>\$ 16,737</u>
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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, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	\$ 5,369,304	\$ 5,369,304	\$ 5,362,559	\$ (6,745)
Excise taxes	745,000	745,000	867,722	122,722
Intergovernmental	630,725	642,488	904,004	261,516
Interest	-	-	84,629	84,629
Charges for rescue services	-	-	200,089	200,089
Miscellaneous	-	102,069	239,011	136,942
Total Revenues	6,745,029	6,858,861	7,658,014	799,153
Expenditures				
Current				
General government	1,166,135	1,235,062	1,106,358	128,704
Public safety	865,239	872,575	863,888	8,687
Public works	1,289,364	1,290,364	1,400,677	(110,313)
Health and sanitation	299,305	317,585	328,884	(11,299)
Community services	25,763	25,833	22,256	3,577
Recreation	25,357	32,813	31,434	1,379
Cemeteries	11,735	11,735	11,330	405
Welfare	3,500	15,263	11,979	3,284
Library	66,469	66,469	63,434	3,035
County tax	185,881	185,881	185,881	-
Education	3,577,089	3,577,089	3,577,089	-
Unclassified	-	-	997	(997)
Capital outlay	117,445	117,445	112,223	5,222
Total Expenditures	7,633,282	7,748,114	7,716,430	31,684
Revenues Over (Under) Expenditures	(888,253)	(889,253)	(58,416)	830,837
Other Financing Sources (Uses)				
Operating transfers in	-	-	40,000	40,000
Operating transfers out	(60,100)	(60,100)	(60,100)	-
Utilization of assigned fund balance	392,734	393,734	-	(393,734)
Utilization of unassigned fund balance	627,494	627,494	-	(627,494)
Total Other Financing Sources (Uses)	960,128	961,128	(20,100)	(981,228)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 71,875	\$ 71,875	(78,516)	\$ (150,391)
Budgetary fund balance at beginning of year			<u>955,499</u>	
Budgetary Fund Balance at End of Year			<u>\$ 876,983</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

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Basis of Presentation - Continued

Government-wide Financial Statements - Continued

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

Fund Financial Statements

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

Governmental Activities

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

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

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

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

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

Basis of Accounting

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

Notes to Financial Statements

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

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accounts Receivable

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

Capital Assets

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

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

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

Right-to-Use Assets

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

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

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

Notes to Financial Statements

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Right-to-Use Assets - Continued

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

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

Long-Term Obligations

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

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

Deferred Outflows and Inflows of Resources

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

Notes to Financial Statements

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 H), 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

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

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

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Budget

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

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

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

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 22, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Taxes were due October 1, 2023 and April 1, 2024. Interest on unpaid taxes commenced on October 2, 2023 and April 2, 2024 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 \$71,875 for the year ended June 30, 2024.

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

Town of Alfred, Maine

Note B - Cash and Investments

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

Custodial Credit Risk - Deposits

At June 30, 2024, the carrying amount of the Town's deposits was \$1,090,885 and the bank balance was \$1,172,311. 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, 2024, \$804,289 of the Town's bank balance of \$1,172,311 was exposed to credit risk as follows:

Collateralized with securities held by the pledging
financial institution in the Town's name \$ 804,289

Certificates of Deposit

Certificates of deposit totaling \$116,587 as of June 30, 2024 are included in cash in the accompanying financial statements. The certificates bear interest at varying rates and have maturities ranging from one month to sixty months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

Investments

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

Interest Rate Risk

In accordance with the Town’s investment policy, to the extent possible, investment maturities will be matched with anticipated cash requirements. At June 30, 2024 the Town had the following investment and maturity:

Investment Types	Fair Value	Maturity			
		Not Applicable	Less than 1 year	1 - 5 years	More than 5 years
Repurchase agreement with bank	\$ 463,753	\$ -	\$ 463,753	\$ -	\$ -

Notes to Financial Statements

Town of Alfred, Maine

Note B - Cash and Investments - Continued

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2024, 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, 2024, 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, 2024:

General Fund

Rescue Department service receivables	\$ 73,993
Less: Allowance for doubtful accounts	<u>(32,976)</u>
Net Rescue Department service receivable	41,017
Intergovernmental receivables	37,390
Other receivables	<u>4,259</u>
	<u>\$ 82,666</u>

Notes to Financial Statements

Town of Alfred, Maine

Note D - Capital Assets

A summary of capital asset transactions for the year ended June 30, 2024, follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	Ending <u>Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 627,511	\$ -	\$ -	\$ 627,511
Works of art	10,320	-	-	10,320
Depreciable Assets:				
Buildings and improvements	1,388,700	157,376	-	1,546,076
Land improvements	604,702	-	-	604,702
Equipment	685,574	-	-	685,574
Vehicles	731,383	-	-	731,383
Paved road network	1,034,347	-	-	1,034,347
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Totals at historical cost	5,380,537	157,376	-	5,537,913
Less Accumulated Depreciation:				
Buildings and improvements	868,646	35,934	-	904,580
Land improvements	338,571	13,284	-	351,855
Equipment	599,604	17,175	-	616,779
Vehicles	575,686	19,704	-	595,390
Paved road network	381,992	25,859	-	407,851
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Total accumulated depreciation	<u>3,062,499</u>	<u>111,956</u>	<u>-</u>	<u>3,174,455</u>
Land and depreciable capital assets, net	2,318,038	45,420	-	2,363,458
Intangible Right-to-Use Assets:				
Leased equipment	150,360	-	-	150,360
Less Accumulated Amortization:	<u>60,144</u>	<u>15,036</u>	<u>-</u>	<u>75,180</u>
Intangible right-to-use assets, net	<u>90,216</u>	<u>(15,036)</u>	<u>-</u>	<u>75,180</u>
Capital assets, net	<u>\$ 2,408,254</u>	<u>\$ 30,384</u>	<u>\$ -</u>	<u>\$ 2,438,638</u>

Notes to Financial Statements

Town of Alfred, Maine

Note D - Capital Assets - Continued

Depreciation and amortization expense was charged to the following functions:

General government	\$ 15,830
Public safety	46,097
Health and sanitation	22,694
Public works	27,152
Parks and recreation	1,093
Library	<u>14,127</u>
Total governmental activities depreciation and amortization expense	<u>\$ 126,993</u>

Note E - Interfund Transfers

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

Interfund transfers for the year ended June 30, 2024 consisted of the following amounts:

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

Notes to Financial Statements

Town of Alfred, Maine

Note F - Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
Governmental Activities:					
Leases payable	\$ 39,658	\$ -	\$ 39,658	\$ -	\$ -
Net pension liability	97,732	15,422	-	113,154	-
Net OPEB liability	<u>70,964</u>	<u>15,758</u>	<u>-</u>	<u>86,722</u>	<u>-</u>
	<u>\$ 208,354</u>	<u>\$ 31,180</u>	<u>\$ 39,658</u>	<u>\$ 199,876</u>	<u>\$ -</u>

Note G - Postemployment Benefits Other than Pensions (OPEB)

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

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, 2024, 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	1
Active employees	<u>9</u>
	<u>11</u>

Notes to Financial Statements

Town of Alfred, Maine

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

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

Contributions

The Town’s contributions are determined by a rate set out by MMEHT. Contributions from the Town for the MMEHT Plan year ended December 31, 2024 were \$2,838.

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, 2024, the Town reported an OPEB liability of \$86,722. The OPEB liability was measured as of January 1, 2024, and was determined by an actuarial valuation as of that date.

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

	Total MMEHT Plan OPEB Liability
Balance at June 30, 2023	\$ 70,964
Changes for the year:	
Service costs	5,051
Interest	2,775
Changes of benefits	-
Differences between expected and actual experience	(492)
Changes of assumptions	11,262
Benefit payments	(2,838)
Net changes	15,758
Balance at June 30, 2024	<u>\$ 86,722</u>

The change in assumptions reflects a change in the discount rate from 3.72% in 2023 to 3.26% in 2024.

Notes to Financial Statements

Town of Alfred, Maine

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

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

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

For the year ended June 30, 2024, the Town recognized OPEB expense of \$829 related to the MMEHT Plan. At June 30, 2024, 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	\$ 34	\$ 19,344
Changes in assumptions	15,519	5,428
Total	<u>\$ 15,553</u>	<u>\$ 24,772</u>

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

For the Year Ended June 30,

2025	\$ (6,997)
2026	(6,999)
2027	1,163
2028	662
2029	258
Thereafter	2,694
Total	<u>\$ (9,219)</u>

Actuarial Assumptions

The total OPEB liability in the January 1, 2024 actuarial valuation for the MMEHT Plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.26%
Salary increases	2.75%, average, including inflation
Healthcare cost trend rates (applied with a grading over 14 years to 4.00% per annum)	
Pre-Medicare Medical	6.50%
Pre-Medicare Drug	11.82%
Medicare Medical	9.65%
Medicare Drug	11.15%
Administrative and claims expense	3.00%

Notes to Financial Statements

Town of Alfred, Maine

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

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

Actuarial Assumptions - Continued

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

The actuarial assumptions used in the January 1, 2024 valuation for the MMEHT Plan were based on the results of an actuarial experience study covering the period June 30, 2016 through June 30, 2020.

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

The following presents the Town's total OPEB liability calculated using a discount rate of 3.26%, as well as what the Town's OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.26%) or 1% higher (4.26%) than the current rate:

	1% Decrease (2.26%)	Current Discount Rate (3.26%)	1% Increase (4.26%)
Total OPEB liability	\$ 99,381	\$ 86,722	\$ 76,307

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

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 75,122	\$ 86,722	\$ 101,349

Note H - Pension Plan

Plan Description

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

Notes to Financial Statements

Town of Alfred, Maine

Note H - Pension Plan - Continued

Benefits Provided

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

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

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

Contributions

Contribution requirements are set by the MainePERS Board of Trustees. Participants were required to contribute 7.7% of their annual gross salary to the plan and the Town is required to contribute 10.2% for the year ended June 30, 2024. Contributions to the pension plan from the Town were \$36,650 for the year ended June 30, 2024.

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

At June 30, 2024, the Town reported a liability of \$113,154 for its proportionate share of the net pension liability. The net pension asset or liability was measured as of June 30, 2023, and the total pension asset or liability used to calculate the net pension asset or liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension asset or liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2023, the Town's proportion was 0.035461% which was a decrease of 0.001304% from its proportion measured as of June 30, 2022.

Notes to Financial Statements

Town of Alfred, Maine

Note H - 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, 2024, the Town recognized pension expense of \$42,498. Pension expense represents the change in the net pension asset or liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21,007	\$ -
Net difference between expected and actual investment earnings	-	19,202
Changes of assumptions	-	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	6,657
Town contributions subsequent to the measurement date	<u>36,650</u>	<u>-</u>
	<u>\$ 57,657</u>	<u>\$ 25,859</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, \$36,650 will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2024	\$ (6,859)
2025	(18,360)
2026	19,476
2027	893

Notes to Financial Statements

Town of Alfred, Maine

Note H - Pension Plan - Continued

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>2023</u>
Inflation	2.75%
Salary increases	2.75% plus merit component based on employee's years of service
Investment rate of return	6.50%
COLA	1.91%

Mortality rates were based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Annuitant Mortality Table, respectively, for males and females, using the 83.5% and 88.6% of the 2010 Public Plan General Benefits-Weighted Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actual experience study for the period June 30, 2015 through June 30, 2020.

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

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	30%	6.0%
Private equity	12.5%	7.6%
Traditional credit	5%	3.2%
Alternative credit	10%	7.4%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
U.S. Government	10%	2.6%
Risk Diversifiers	<u>7.5%</u>	5.0%
	<u>100%</u>	

Notes to Financial Statements

Town of Alfred, Maine

Note H - Pension Plan - Continued

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from Towns will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease <u>(5.50%)</u>	Discount Rate <u>(6.50%)</u>	1% Increase <u>(7.50%)</u>
Town’s proportionate share of the net pension (asset) or liability	\$ 310,051	\$ 113,154	\$ (49,269)

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

Town of Alfred, Maine

Note I - 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	\$ (78,516)
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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
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The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	<u>19,850</u>
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Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses	<u>\$ (38,666)</u>
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The difference between the general fund balance reported according to generally accepted accounting principles and the general fund balance reported according to the budgetary basis of accounting is accounted for by the ending assigned fund balance for the Capital Reserve.

Note J - Fund Balance

At June 30, 2024, the assigned general fund balance consisted of the following:

	Balance at <u>6/30/2023</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2024</u>
Capital Reserve	\$ 333,962	\$ -	\$ 39,850	\$ -	\$ 373,812
Carryforwards:					
Capital Improvement	44,068	-	50,820	(44,068)	50,820
Museum	2,844	-	-	(370)	2,474
Schoolhouse	881	-	-	-	881
Animal Control	4,561	-	2,408	(2,124)	4,845
Heating Assistance	5,389	-	11,723	(13,906)	3,206
Fields and Facilities	1,212	-	2,000	(1,902)	1,310
Cable Franchise	92,575	-	42,930	(42,365)	93,140
Brothers Beach	<u>17,827</u>	<u>-</u>	<u>-</u>	<u>(13,645)</u>	<u>4,182</u>
	<u>\$ 503,319</u>	<u>\$ -</u>	<u>\$ 149,731</u>	<u>\$ (118,380)</u>	<u>\$ 534,670</u>

Notes to Financial Statements

Town of Alfred, Maine

Note J - Fund Balance - Continued

At June 30, 2024, the restricted general fund balance consisted of the following:

	Balance at <u>6/30/2023</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>6/30/2024</u>
EMS Grant	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
American Rescue Plan Act	<u>267,445</u>	<u>-</u>	<u>-</u>	<u>(252,223)</u>	<u>15,222</u>
	<u>\$ 267,445</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ (252,223)</u>	<u>\$ 30,222</u>

Note K - 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, 2024.

Note L - Related Party Transactions

The Town’s Road Commissioner, through his company, performs roadwork for the Town consisting of plowing and sanding of municipal areas, excluding Town owned roadways, as well as clearing brush and other road work. The amount paid for these services was approximately \$364,000 for the year ended June 30, 2024.

Note M - Commitments

The Town signed a three year waste removal contract for the period November 1, 2021 to October 31, 2024. Under the contract, the Town paid approximately \$237,000 during the year ended June 30, 2024. Future payments are unknown based on the terms of the contract.

The Town signed a three year plowing contract on May 7, 2024 for the period October 1, 2024 to April 30, 2027. The first year is approximately \$373,000 with approximately 3% increase each year. The Town can opt out of the contract in the final year with written notice by May 1, 2026.

Notes to Financial Statements

Town of Alfred, Maine

Note N - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Year Round Maintenance	\$ 125,762
Contingency	43,795
Salaries	6,717

Note O - Subsequent Events

Subsequent to year end, the Town signed an interlocal cooperation agreement for public safety answering point services for the period July 1, 2024 through June 30, 2026 for approximately \$31,000 per year.

Also subsequent to year end, the Town signed a three year waste removal contract for the period November 1, 2024 to October 31, 2027. Future payments are unknown based on the terms of the contract.

Combining Balance Sheet

Nonmajor Other Governmental Funds - Permanent Funds - Trust Funds

Town of Alfred, Maine

As of June 30, 2024

	Cemetery Fund	Veteran's Memorial Fund	Total
Assets			
Cash and cash equivalents	\$ 5,221	\$ 28,678	\$ 33,899
Due from other funds	-	200	200
Total Assets	<u>\$ 5,221</u>	<u>\$ 28,878</u>	<u>\$ 34,099</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balances			
Restricted	<u>5,221</u>	<u>28,878</u>	<u>34,099</u>
Total Fund Balances	<u>5,221</u>	<u>28,878</u>	<u>34,099</u>
Total Liabilities and Fund Balances	<u>\$ 5,221</u>	<u>\$ 28,878</u>	<u>\$ 34,099</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, 2024

	Cemetery Fund	Veteran's Memorial Fund	Total
Revenues			
Contributions	\$ -	\$ 100	\$ 100
Interest	215	1,177	1,392
Net Revenues	215	1,277	1,492
Expenses			
Scholarships	-	-	-
Total Expenses	-	-	-
Revenues Over (Under) Expenses	215	1,277	1,492
Other Financing Uses			
Operating transfers in	-	100	100
Operating transfers out	-	-	-
Total Other Financing Uses	-	100	100
Revenues and Other Sources Over (Under) Expenditures and Other Uses	215	1,377	1,592
Fund balances at beginning of year	5,006	27,501	32,507
Fund Balances at End of Year	<u>\$ 5,221</u>	<u>\$ 28,878</u>	<u>\$ 34,099</u>

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Alfred, Maine

For the Year Ended June 30, 2024

Valuation

Real estate	\$ 280,219,297
Personal property	<u>5,381,959</u>
Total Valuation	<u>\$ 285,601,256</u>

Assessment

Valuation x Rate - \$285,601,256 x .018800	\$ 5,369,304
Supplemental taxes	<u>16,186</u>

Total Assessment Charged to Tax Collector \$ 5,385,490

Collection and Credits

Cash collections	\$ 5,266,277
Tax abatements	<u>997</u>

Total Collection and Credits 5,267,274

2024 Taxes Receivable - June 30, 2024 **\$ 118,216**

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*

	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability:							
Service costs	\$ 5,051	\$ 5,897	\$ 6,277	\$ 5,509	\$ 5,182	\$ 5,693	\$ 5,815
Interest	2,775	1,609	1,483	1,648	4,532	3,874	3,732
Changes of benefits	-	-	-	-	(1,158)	-	-
Differences between expected and actual experience	(492)	-	58	-	(66,199)	-	3,399
Changes of assumptions or other inputs	11,262	(7,598)	2,743	3,502	9,091	(8,415)	3,139
Benefit payments	(2,838)	(2,336)	(1,650)	(1,587)	(2,772)	(2,665)	(1,487)
Net change in total OPEB liability	15,758	(2,428)	8,911	9,072	(51,324)	(1,513)	14,598
Total OPEB liability, beginning of year	70,964	73,392	64,481	55,409	106,733	108,246	93,648
Total OPEB liability, end of year	<u>\$ 86,722</u>	<u>\$ 70,964</u>	<u>\$ 73,392</u>	<u>\$ 64,481</u>	<u>\$ 55,409</u>	<u>\$ 106,733</u>	<u>\$ 108,246</u>
Covered employee payroll	\$ 403,287	\$ 335,434	\$ 335,435	\$ 307,651	\$ 307,651	\$ 363,060	\$ 363,060
Net OPEB liability as a percentage of covered employee payroll	21.50%	21.16%	21.88%	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 seven 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, 2024.

There were no changes in size of the population during the year ended June 30, 2024.

There was a change in the discount rate from 3.72% to 3.26% per GASB 75 discount rate selection. There were no other changes to data, assumptions, and methodology, since the last valuation on the MMEHT OPEB Plan.

See accompanying independent auditors' report.

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

Town of Alfred, Maine

Last ten fiscal years*

	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Town's proportion of the net pension (asset) liability	0.0355%	0.0368%	0.0414%	0.0404%	0.0170%
Town's proportionate share of the net pension (asset) liability	\$ 113,154	\$ 97,732	\$ (13,290)	\$ 160,447	\$ 51,996
Town's covered-employee payroll	\$ 322,720	\$ 249,988	\$ 276,190	\$ 258,636	\$ 218,228
Town's proportionate share of the net pension (asset) liability as a percentage of its covered employee payroll	35.063%	39.095%	(4.812%)	62.036%	23.826%
Plan fiduciary net position as a percentage of the total pension asset or liability	92.34%	93.26%	100.86%	88.35%	90.62%

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

See accompanying independent auditors' report.

Schedule of Town Contributions

Town of Alfred, Maine

Last ten fiscal years*

	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Contractually required contribution	\$ 32,655	\$ 28,938	\$ 28,294	\$ 26,085	\$ 10,406
Contributions in relation to the contractually required contribution	<u>32,655</u>	<u>28,938</u>	<u>28,294</u>	<u>26,085</u>	<u>10,406</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	<u>\$ 322,720</u>	<u>\$ 249,988</u>	<u>\$ 276,190</u>	<u>\$ 258,636</u>	<u>\$ 218,228</u>
Contributions as a percentage of covered-employee payroll	10.119%	11.576%	10.244%	10.086%	4.768%

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

