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ANNUAL REPORT TOWN OF ALFRED, MAINE



FOR FISCAL YEAR
JULY 2017 – JUNE 2018

DEDICATION

David Lord

This year's town report is dedicated to David Lord. The Alfred Fire and Rescue Department could not be more proud of this. David Lord became the Fire Chief in Alfred in 2003 and replaced Chief James Gerrish. The Fire Department at that time consisted of one full time employee and call force/volunteer firefighters. Today in 2018 we are a department of 47 call force members, one full time employee and a Per-Diem (Part Time Employee) during the day. In the time between 2003 and 2018 the department has seen many changes. Many of them implemented and overseen by Chief David Lord.

Joining in 1988 David Lord quickly became a well-respected and dedicated member of the Alfred Fire Department rising from Fire Fighter to Lieutenant in 1991, Captain in 1993, Assistant Chief in 1996 and to Fire Chief in 2003. David Lord currently is assigned to the Alfred Fire Department in his "favorite role, Fire Fighter", in his words. We are extremely grateful to hold onto his expertise and dedication even longer into his retirement.

Dedication is a word commonly associated with Chief Lord. Chief Lord has dedicated more hours to Alfred than can even be counted. We have tried to document these hours and they exceed well over the monetary value of his position. From fixing trucks, fixing our breathing apparatus, to his presence on the emergency scene Chief Lord was there. He was there in the Mother's Day storm in 2005 filling sandbags alongside town's people and firefighters alike. Chief Lord remained at the station for the duration of the ice storm in 2008. He answered almost every call that came in, hardly ever sleeping it seemed. Everything the Alfred Fire Department has needed in his time on the department Chief Lord was there to provide his time, knowledge and experience.

Mentoring is another term we use in the fire service frequently. Chief Lord's commitment to fostering and improving the skills of officers and firefighters is like no other. Chief Lord would take time from his families schedule to train, mentor and at times assist his personnel in times of need. Without even a hesitation his answer was always "I will be right there." This is a mindset that is not as frequent in today's time.

Respect in terms of the fire service is a frail thing. It is a small word in our line of work and can be lost or won in a matter of seconds. A person cannot seem to go anywhere in this state without knowing the name David Lord. When asking about him you will hear things such as; "a wonder fire chief", "unlike any other", "possibly the most skilled firefighter of this time". We have been proud to have this man as the head of our department. Our mutual aid partners frequently call on us for assistance. Chief Lord has been there to offer any assistance needed. If you were to call and ask the heads of other departments I have no doubt they would echo the same sentiments.

Chief Lord's display of dedication, mentorship, and respect of his peers is unsurpassed. The Town of Alfred is proud of his accomplishments and dedication for his time he served as the Fire Chief. The challenge was getting 30 years of extraordinary leadership onto one page. Our department is better because of Chief Lord. The fire service in Maine is better because of Chief Lord. We wish Chief David Lord a happy retirement.

Submitted by Staff at the Alfred Fire Department

SPECIAL DEDICATION



In Memory of Ray Drown
“A True Friend of Massabesic Forest”

Bench dedicated
By the Alfred Conservation Commission

We felt it proper to include a special dedication to Raymond Drown, a lifelong resident of the Town of Alfred, who resided here with wife Barbara and five children. Ray passed away on April 21, 2018.

Ray attended local schools and served in the United States Air force for four years, rising to the rank of Staff Sergeant. He received an honorable discharge. Ray worked for Pioneer Plastic in Sanford and then enjoyed a long career as a pipefitter at the Portsmouth Naval Shipyard.

Ray was a proud member of the American Legion Brown Emmons Post #134 and a Mason with Fraternal Lodge #55 AF & AM in Alfred. He chaired the Alfred Veterans Committee and spent many hours researching and recording their service. Every year, you could find Ray and fellow committee members placing the flags and military standards on veteran's graves. He thought it was very important that no veteran be forgotten and their service to country remain in our memory.

Ray loved and spent many hours in the Massabesic Experimental Forest in Alfred. Ray worked with the Alfred Conservation Commission and the local Boy Scout troop designing and constructing trails in the forest. Later, he and Clayton Carl, from the US Forest Service, spent many hours walking the trails in the Massabesic Forest cleaning up trash and maintaining those trails.

If you paddle down the Estes Lake watershed you are bound to see one of the many duck houses built and installed by Ray.

This fall a group, including family members, members of the Conservation Commission, members of the Veterans Committee, residents and friends gathered to dedicate a bench made by Bill Bullard and others on the Conservation Commission in honor of Ray. The bench is placed in a peaceful place right in the middle of the forest- befitting the man. Ray will be greatly missed.

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United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Alfred and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County State office at 207-283-1101 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in black ink that reads "Susan M. Collins". The signature is written in a cursive, flowing style.

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

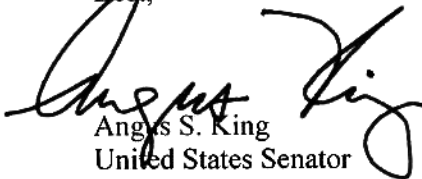
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

Take care,

A handwritten signature in black ink that reads "Chellie R" followed by a long horizontal line.

Chellie Pingree
Member of Congress



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

PAUL R. LEPAGE
GOVERNOR

Dear Citizens of Alfred:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Handwritten signature of Paul R. LePage in black ink.
Paul R. LePage
Governor



Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515 Office
(207) 284-3570 Cell

Susan.Deschambault@legislature.maine.gov

Dear Friends and Residents of Alfred,

I hope 2018 finds you doing well. It is an honor to represent you and your family and neighbors in the State Senate.

Last year the Legislature made progress in providing direct property tax relief to Maine homeowners. I fought tirelessly to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance, and increased public K-12 education funding by \$162 million over the biennium. These efforts will decrease the pressure on municipalities to increase mil rates. I know from my conversations with constituents that property tax relief is a top priority for many people in our area and I will continue to work towards greater relief.

I would also like to share some information about the state's unclaimed property list. "Unclaimed property" is money owed to Maine people by third parties, such as former employers, banks or utility companies. Organizations are required to give unclaimed property to the State Treasurer after a specified period of time, after which the owner of the unclaimed property can retrieve it from the state. Even if you have done everything right, you could have unclaimed property. It could be from a forgotten account, an overpaid bill or uncollected wages. This money could be unclaimed as a result of a change in name, addresses or bank account. Visit maine.gov/unclaimed or call 1-888-283-2808 to see if you have any unclaimed property.

I am always available to listen to your thoughts or concerns. You can reach me at susan.deschambault@gmail.com or (207) 284-3570. I also send out periodic email updates on what is happening in Augusta, which you can sign up for at www.mainesenate.org.

As your State Senator, I will continue to do as I have always done, and that is work with my Democratic, Republican, and independent colleagues who have your – and Maine's – best interests in mind. I look forward to seeing you around.

Sincerely,

A handwritten signature in cursive script that reads "Susan Deschambault".

Susan Deschambault
State Senator



128th MAINE STATE LEGISLATURE
2 STATE HOUSE STATION
AUGUSTA, ME 04333-0002

Heidi Sampson
State Representative
House District 21

August 15, 2018

Town of Alfred
Post Office Box 850
Alfred, ME 04002

Dear Friends and Neighbors;


Thank you for allowing me to represent your interests in the Maine State Legislature. You can be assured that I am working diligently on your behalf, and look forward to meeting many more Alfred residents through my time in office.

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

I have been appointed to the Joint Standing Committee on Education and Cultural Affairs, which reviews legislation pertaining to the University of Maine System, school finance, and curriculum among other important topics. I'm looking forward to working towards strengthening educational opportunities for all Maine students and addressing some of the most pressing challenges facing our youth. In addition to this role, I will also be serving on the House Ethics Committee as well.

I value the perspective of each of my constituents, after all, it is through your input that I will best be able to represent the people who call our part of Maine "home."

Warmest regards from the State House,


Heidi Sampson
State Representative

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



September 4, 2018

**Town of Alfred, Maine
Annual Report
July 1, 2017 to June 30, 2018**

To the Community we serve:

The Maine State Police-Troop A, is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and ten troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion in 2015. He has been with the State Police over 16 years where he patrolled and worked as a detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

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

The State Police bring several other resources to the law enforcement and public safety platform for the town of Alfred and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (2 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

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

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

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

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

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

Below is a list of highlighted calls for service the State Police have responded to in the last year:

2015 2016 2017

Total Calls for Service	1011	1138	1131
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Highlighted Calls for Service

Burglary	8	4	4
Citizen Request Assistance	115	121	151
Citizen Traffic Complaint	111	118	148
Warrant Arrests	18	9	12
Operating after suspension	11	17	28
Family Fight (Domestic Violence)	13	11	5
Suspicious Incidents	65	88	68
Motor Vehicle Crashes (Reportable)	99	87	82

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

Submitted by:

Lt. William Ross
Troop Commander
Maine State Police Troop A

Regional School Unit 57

86 West Road, Waterboro, Maine 04087

Tel. No. (207) 247-3221

Fax. No. (207) 247-3477

Larry Malone
Superintendent

Colin M. Walsh, CPA
Director of Finance and Operations

Lori Lodge
Curriculum Coordinator

Susan Prince
Director of Special Education

Nicole Poole
Asst. Director of Special Education

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

January 2018

To: Alfred Selectmen
From: Larry Malone, Supt. of Schools

I am pleased to report to your community the state of our schools. The information provided will be for the current 2017-2018 school year and is inclusive of all schools and will include specific information pertaining to your community.

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

We are committed to providing more learning experiences that are authentic in nature, allowing students to connect with their interests and to help them discover new interests and talents that will guide them into new opportunities. This commitment to educating requires us to think about the delivery of those experiences and obligates us to guide learning through an alternative means of assessment. Areas that have been a recent focus of the district include; assessment, literacy, and Maine's Guiding Principles.

The District will continue its commitment of improving communicating students' learning progress in a manner that is informative and easily understood, as well as in a way that helps all stakeholders know what the next steps in the learning process should be. We are currently transitioning to a new management system that will be fully available to all levels in the Fall of 2018. We are hopeful that this change will address the needs expressed to us by our constituents.

Finance and Budget: The Board begins their budget development for the FY19 school year in January. The budget is annually developed based on district goals, needs as expressed by state and federal requirements, staff assessment of necessities to implement the desired outcomes, facility plans, and consideration to local conditions. It is important to convey that the State has made some significant changes to the existing funding formula, and the impact to the District is unknown at this time. The Finance Committee will meet weekly over the next few months to prepare a budget for Board consideration. Historical budgets adopted by the Board and approved by the RSU #57 community has consistently proven reliable and on target.

Facility and Maintenance: The Board and Finance Committee continue to review and update their annual and five year maintenance plans to ensure that the District’s aging buildings are both properly and proactively maintained. Our staff makes sure we utilize our maintenance budget as efficiently as possible and keep unexpected repair costs to a minimum. The District continues to ensure that the buildings are well maintained through a structured approach to upgrades on roofing, leach fields, air and water quality, heating and ventilation systems and windows. In addition, the Finance Committee has developed a strategic plan to address improvements to the District’s athletic facilities, roadways and parking lots. The vast majority of these projects are performed through the annual school budget and the capital reserve fund. It is through this very strategic approach that the District has been able to control repair and replacement costs and be as efficient as possible in using your local tax dollars.

Enrollment: The total enrollment for RSU #57 was **3,037** students in grades Pre-kindergarten through 12 based on the October 1 count. A total of **350** students from **Alfred** represent **11.5%** of the total district enrollment:

Alfred Elementary School (K-5)	167
LINE Elementary School (PK-5)	0
Lyman Elementary School (K-5)	8
Shapleigh Memorial School (PK-5)	0
Waterboro Elementary School (K-5)	1
Massabesic Middle School (6-8)	75
Massabesic High School (9-12)	99

The total General Fund Budget for the 2017-2018 school year for RSU #57 is **\$40,415,936**. The Town of **Alfred’s** local portion of this budget is **\$2,788,893**, which equals **11.40%** of the total local tax assessment and represents an increase in **Alfred’s** local tax of **\$176,943** or **6.77%** over the 2016-2017 assessment. The district per pupil expenditure continues to be one of the lowest in the state, while the instructional programs and services continue to meet the needs of the students.

Educating our children is a cooperative effort between school and community. We welcome your participation in this process. School Board meetings are held on the second and fourth Wednesday of the month at 7:00 p.m. and a schedule of meetings can be found on our website or you can contact RSU #57’s Central Office and we can provide this information. Additionally, the District Budget Meeting will be held on Tuesday, May 15, 2018 at the Massabesic Middle School at 7:00 p.m. in the cafeteria. We hope you can attend.

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

Respectfully submitted,

Larry Malone
RSU #57 Superintendent of Schools

Although they are gone, they are certainly not forgotten.



In Memory of

Joan P. Bascom	March 8, 2018
Ann M. Bean	March 28, 2018
Roger Joseph Bougie	December 1, 2018
Carlton E. Chamberlin	January 13, 2018
John J. Donovan	November 24, 2017
Raymond E. Drown	April 21, 2018
Lucas Alan Goodrich	April 13, 2018
Arthur E. Gott, Jr.	February 2, 2018
Robert O. Haberland	July 19, 2017
Tara T. Huff	October 9, 2017
Marcel L. Lacasse	April 16, 2018
George Robert Landry, Sr.	December 13, 2017
Donald Henry Lapointe	October 1, 2017
Kelly Jean Leighton	November 30, 2017
David J. LeRay, Sr.	March 6, 2018
Lauren A. Ligor	August 27, 2017
Carroll S. Lord, Sr.	February 12, 2018
Frederick Charles Marley, Jr.	June 20, 2018
Kathryn S. Marquis	December 26, 2017
Clifford Ernest Marrier, Jr.	February 11, 2018
Maureen Cecilia McEwen	October 31, 2017
Florence E. Metcalfe	November 21, 2017
Francis C. Mongue, Jr.	October 3, 2017
Linda E. Morais	October 13, 2017
Richard. H. Moran	September 6, 2017
Helen Nadeau	August 8, 2017
Gary Kenneth Noble	May 21, 2018
Faith Lousie Patstone-Ballou	July 30, 2017
Susan M. Pepin	May 7, 2018
Robert Maurice Pinkham	January 31, 2018
Alan D. Racicot	January 16, 2018
Noell T. Redman	September 8, 2017
Richard A. Schillinger	November 20, 2017
Redith Stefaniak	July 17, 2018
Dorothy J. White	July 8, 2017



**TOWN OFFICERS
JULY 2017 – JUNE 2018**

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR:

Tony Palminteri, Chairman
Glenn A. Dochtermann
George Donovan

Admin. Asst. to the Selectmen: Joyce Wood

Treasurer: Fred Holt, III

Codes Officer/LPI: James Allaire

Road Commissioner: Jonathan Lord

Emergency Management: David Lord

Animal Control Officer: Thomas Holland

Health Officer: Dennis Brewster

Secretary/Welfare Director: Donna Pirone

Tax Collector: Darcy Hobgood

Town Clerk: Andrew Bors

Registrar of Voters: Andrew Bors

Rescue Chief: Matthew Bors

Fire Chief: David Lord

Directors of Parsons Memorial Library

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

RSU # 57 School Directors

John Flagler David Galbraith Judith Vasalle

Superintendent of Schools

Larry Malone

State Representative

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

State Senator

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

TOWN OF ALFRED

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

Selectmen's Office	Monday thru Wednesday	8:00 am - 5:00 pm	Phone: 324-5872 ext.202
PO Box 850	Thursday	8:00 am - 2:30 pm	Fax: 324-1289
General Assistance	Monday & Wednesday	9:00 am -12:00 pm	Phone: 324-5872 ext 207
PO Box 850			
Tax Collector	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext.203
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
Registrar of Voters	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
Town Clerk	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
Code Enforcement	Monday	9:00 am - 5:00 pm	Phone: 324-5872 ext. 206
PO Box 850	Tuesday	9:00 am - 7:00 pm	
	Wednesday	9:00 am - 5:00 pm	
	Thursday	9:00 am - 2:30 pm	
Treasurer	Monday thru Wednesday	8:00 am - 5:00 pm	Phone 324-5872 ext. 205
PO Box 850	Thursday	8:00 am - 2:30 pm	
	Call to discuss tax liens		
Parsons Memorial Library	Monday & Wednesday	3:00 pm - 8:00 pm	Phone: 324-2001
	Tuesday & Saturday	10:00 am - 3:00 pm	
	Sunday	11:00 am - 4:00 pm	
Alfred Transfer Station	Saturday	8:00 am - 3:45 pm	Phone: 324-2978
	Tuesday	12:00 pm - 7:45 pm	
	Thursday	2:00 pm - 5:45 pm	
Animal Control Officer	Thomas Holland		Phone: 324-3822 or 432-1338
Road Commissioner	Jonathan Lord		Phone: 651-2354

TOWN HALL IS CLOSED ON FRIDAY'S

SCHEDULED BOARD MEETINGS

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

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

EMERGENCY NUMBERS

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

APPOINTMENTS, COMMITTEES AND BOARDS

Alfred Festival Committee

Arlene Carroll
Chris Caswell
Rose Caswell
Eric Ducharme
Bonnie Gagnon
Joyce Krahling
Missy McCarthy
Carrie McMahan
Susan Pierce
Shana Therrien

Alfred Rescue Officers

Matthew Bors
Carl French
Judy French

Assessment Review Board

John Cook
Harold Metcalfe
Cynthia Swaney

Brothers Beach Town Park

Cassandra Bean
Owen Brochu
Eileen Connolly
Glenn Dochtermann
Br. Raymond Fortin
Michael Kay
Joyce Krahling
Chad Perry
David Snyder
Diane Snyder
Joanna Sylvester

Budget Committee

Priscilla Blanchette
Fred Holt III
Mark Rogers
Harold Metcalfe
Lee Steele
Joseph Olzewski

Comprehensive Plan Committee

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

Conservation Commission

William Bullard *
Alfred Carlson
Katherine Drenski
Fred Frodyma
Michael Kay
Kim Schutsky
Patricia Smith*
Joanna Sylvester
Dominique Zulueta

Election Clerks/Workers

Pamela Bors
Arlene Carroll
Lisa Cook
Joann Eunson
Bonnie Gagnon
Louise Gray
Rose Holmes
Joyce Krahling
Nancy O'Connell
Susan Pierce
Carolyn Scott
Carolee Simeoni
Carol Skowronski
Patricia Smith
Judith Vasalle
Marilyn Wallace
Joyce Wood

Fire Department Officers

Timothy Benoit
Matthew Bors
Jarrett Clarke

Marc Cunningham
Robert Fortier
Michael Fraser
Thomas Gilman
David Lord
Gregory Roussin

Fueling February

Arlene Carroll
Joyce Krahling
Donna Pirone

General Assistance Board of Appeal

John Cook
Donna Simmons

Historical Committee

Marjorie Anderson
Donna Dorian
Bruce Gile
Emily MacKinnon
Stephen MacKinnon
Roger Nagy
Dorothy Therianos
Bruce Tucker
Allison Williams
Almon Williams

Library Endowment Committee

Priscilla Blanchette
Cherrie-Marie Chretien
Cathy Conley
Fred Holt III

Library Volunteers

Patricia Dubois
Peggy Greer
Christy Hall
Lizzy Hussey
Jackson Pierce
Susan Pierce
Janet Tucker
Steve Watson

APPOINTMENTS, COMMITTEES AND BOARDS

Park and Recreation Committee

Chris Caswell
Rose Caswell
Dean Currier
Beth Day

Planning Board

Raymond Blanchette
Alfred Carlson
George Dugovic
Fred Frodyma
Stephen Gile
John Ibsen
Richard Pasquini

Road Committee

Rick Hambleton
Jon Lord
George "Jerry" Rand

Veterans Committee

Raymond Drown
Alden Gile
Donna Pirone
Tom Plummer
Jack Scott
Linda Tetreau
Bruce Tucker

Zoning Board of Appeals

Elaine Beal
Dennis Brewster
Rick Carter
John Caramihalis
Scott DeWolfe
Virginia Martin
Cynthia Swaney

*Associate member

VALUATION OF THE TOWN OF ALFRED

2017 BREAKDOWN OF ASSESSMENTS

2017 TAX RATE per \$1,000.00 ----\$15.90

ASSESSMENTS:

LAND & BUILDINGS	\$262,155,218.00
PERSONAL PROPERTY	<u>\$ 3,835,816.00</u>
Sub Total	\$265,991,034.00
MAINE HOMESTEAD EXEMPTION	\$ 7,440,700.00
BETE EXEMPTION	<u>\$ 51,250.00</u>
Total	\$273,482,984.00

APPROPRIATIONS:

R.S.U #57	\$ 2,809,065.00
MUNICIPAL	\$ 2,006,243.00
COUNTY	<u>\$ 163,763.52</u>
Total	\$ 4,979,071.52

LESS ESTIMATED REVENUES:

STATE REVENUES	\$ 120,000.00
OTHER REVENUES	<u>\$ 640,000.00</u>
Total	\$ 760,000.00

NET TO BE RAISED BY TAXES:

\$ 4,219,071.52



SELECTMENS REPORT

This report will be unlike those of the past for several reasons. Instead of following the calendar it will parallel and report on occurrences that took place during our July through June fiscal year, and it will not be accompanied by the Town Warrant. Normally the articles allocating spending which we vote on at the annual Town Meeting would accompany this report and the others from the various boards and committees. However, with the Town Meeting now taking place in June due to the fiscal year change the reports and warrant articles won't be combined.

It arrives at this time because we must wait for the annual audit to be completed and that now occurs at a later date due to the change in our fiscal year.

It was another busy year and a number of accomplishments and developments took place that will continue to shape the direction of Alfred going forward.

In September we closed on the 50 acre parcel with Keywood Manor after the timber harvest we had negotiated as part of the transaction was completed. In total this sale generated approximately \$307,000.00. Keywood began the mapping and permitting process with the state, and in the future this transaction will generate hundreds of thousands of dollars annually in new tax revenues.

We also closed on the Whichers Mills Road parcel that sat idle for decades and this sale generated another \$65,000.00. Additionally, we sold an abandoned home in June 2017 and this brought in \$31,000.00. In total the real estate and timber revenues brought in an unprecedented amount of revenue exceeding \$400,000.00.

A new contract zoning ordinance passed by the voters began to create benefits for the town almost immediately. A well planned and thoughtful subdivision on Federal Street was the first to go through the process, and the handful of new homes will generate tens of thousands of tax dollars annually.

We always look for ways to generate revenue and save money when feasible. We are using local tradesmen for various repairs whenever possible and this has already paid measurable dividends.

We saw a need to have out construction permit fees be in line with other towns and by addressing it we have turned the Code Enforcement Office into more of a profit center. Now our fees are fair, reasonable and comparable to other communities.

Infrastructure continues to be a primary focus and both large and small investments are methodically improving the overall conditions. In October we repaired the Littlefield Dam and barring something catastrophic it should function well for decades.

We continue to rehabilitate our roads and over the past three years we have paved an average that exceeds three miles annually. Before the paving commences the culverts are reset and replaced and the roadsides are ditched to facilitate drainage. Jon Lord, the Road Commissioner, manages this annual effort and now we are on schedule to repave all 41 miles of roads within the industry recommended 12 to 15 year life span cycle.

We hope to get the parking lot at the play ground and ball fields rebuilt with ditch cleaning, new culverts and new crushed gravel to create a well drained space. It has been too long since it got any attention and the time has come to address it.

We will rebuild and expand the Town Hall parking area. This should take place this fall and will create a cleaner, larger and more organized site that flows well and better accommodates the residents using it.

Space needs at Town Hall only grow worse, but the unanimous recommendation of the Selectmen and Budget Committees to purchase and renovate the Old Jail on Saco Road the idea was rejected

by the residents who turned out to vote. It is inevitable this problem will need to be addressed in the future, but solutions will become more expensive every year as construction costs rise.

We turned over control of the gate on the Old Kennebunk Road to Lyman. This gate controls access into private Lyman parcels and the Massabessic Forest. The gate crosses an abandoned Lyman road and sits on land owned by Lyman residents. This liability should never have been our responsibility and the town attorney strongly advised to return control to Lyman.

Last November a Canopy Grant, generous donations from various vendors and trades and dedicated volunteers allowed us to plant large Sugar Maples on the Village Green, Library lawn and Fire Station. They appear to be thriving and it will be interesting to see what colors they reveal this autumn.

We took down the two old large trees in the Alfred Parish Cemetery on the unanimous advice of several professional arborists. The insurance company wanted them down based on these recommendations due to liability concerns.

In regards to the cemetery we dealt with an issue that had never been resolved and had reached the point where a question had to be answered. Who owns it?

Experts in deed research and Alfred history unanimously agreed the cemetery and the land in front of the granite wall has always been public land. The Selectmen and Church Trustees worked together to draft an agreement to make it official, and all sides were satisfied with this permanent resolution and the voters approved it at Town Meeting.

Resolving ownership will allow the Town to proceed with the previously mentioned parking area and access, along with making the area more attractive with plantings in front of the wall.

Our recycling rate at the Town Transfer Station continues to be very strong and the rate is currently at 55.21%. This is an excellent number and the diligence of our residents and hard work by the attendants is something we should all be proud of. It saves us money and is a plus for the environment.

Unfortunately, the world market for scrap plastic and metal has softened considerably and this will translate into higher rates from our waste hauler. We need to strive to improve our terrific recycling rate to lessen a rate increase anyway we can.

We welcomed Steven Dochtermann as our new Transfer Station Supervisor and he introduced a new paint can program that recycles usable paint and will hopefully contribute a small amount of revenue.

Fueling February continues to demonstrate the generosity of Alfred residents and this very fine fund helps those who are truly in need and struggling financially to stay warm with deliveries of home heating oil.

This generosity is also on display with the volunteers serving on our boards and committees. Many residents devote time and energy by lending their perspective and experience in helping the town in many ways. It would be virtually impossible for the town to survive without them.

We strived to have as many people as possible serving and it has paid off. Volunteers are now serving on a single committee for the most part and we have gotten away from the practice of people serving on multiple committees. Often these new members are life long or long time residents and this adds the valuable dimension of knowledge of the town. More people are serving on Boards and Committees than at anytime in our history.

Traditionally the Road Commissioner plowed the roads in winter using his own equipment in conjunction with various sub contractors. In many towns it has become increasingly difficult to attract

the subs and the winter plowing contract has gone out to bid. After a lot of research a document was drafted that outlined in detail the conditions that would need to be met by the bidders. The winning bidder was Seth McCoy and he signed a three year contract with the town and we are confident he will do a fine job.

The Road Commissioner, Jon Lord, will serve as the liaison for the town and this should serve us well. It makes sense having someone who has done the job and understands the challenges to be the point person who works with Seth when dealing with the inevitable challenges that will arise.

We said goodbye to highly regarded and longtime employees Andy Bors and Darcy Hobgood as they started new chapters in their lives. Andy will enjoy the fruits of retirement and Darcy started a new career in New Hampshire. We wish them both the very best.

We hired Donna Buckley as the Town Clerk and Michelle Lord as the Tax Collector and they are settling into their new roles and already doing a fine job.

We also regretfully accepted the resignation of Chief David Lord who served with distinction after 15 years in the position of Fire Chief. He has been a member of the Alfred Fire Department for 25 years and will remain on the department as a fire/rescue member. His thank him for his dedication and service as Alfred's Fire Chief.

Rescue Chief, Matt Bors, has been with the department for 26 years and we are grateful to him for his dedication, professionalism and commitment to Alfred. Matt is the Fire and Rescue Chief for Waterboro and the responsibilities of that job prevented him from taking on anymore of a role in Alfred. Matt will serve in Alfred in his current role until the end of the year as we transition to a new organizational structure.

With Dave and Matt leaving we will be going to a single Fire and Rescue Chief. This has been a long time goal of previous Boards of Selectmen and with the departure of Matt and Dave the opportunity allowed us to appoint Chris Carpenter as the new combined Chief. He is experienced and talented and we are confident he will lead the department with professionalism.

We also hired Bob Tripp as our Tax Assessor. In the past we paid Sanford to have their assessor do the work, but they ended that practice. Bob is very experienced and this arrangement will be less expensive and more effective for the town.

One issue that continues, and that is ongoing and exists in every town, is speeding. Obviously, it is more prevalent on some roads than others and we are investigating different ways to address it. We did receive a very sophisticated mobile speed sign through a state grant and we have utilized it on Saco Road, Gore Road and Route 202, and will place it on other problem thoroughfares. It records the speed, tells drivers to slow down and files data that will help us as we try to solve this problem. We are also analyzing other solutions and will share them as we learn more.

The Towns financial health is good and barring a catastrophic unforeseen expense our bottom line should continue to improve in the next few years. We retired the debt on the Shaker Hill paving project and will retire all of our debt in the next two years. Combining this with the significant projected revenues from the Keywood expansion and other new homes will help us meet the inevitable cost increases we all face every year. Taxes did not go up this year and that is always the goal, but as we all know it is inevitable they will. It is our job to make the increases as infrequent and small as possible while maintaining the quality of life we enjoy.

Thank you for your support

SELECTMEN'S 2017-2018 FINANCIAL REPORT

<u>#3 – Salaries</u>	<u>728,210.00</u>	Leach, Matthew	590.14
*Income	(1,099.30)	Leibensperger, Gabriel	2,724.00
Allaire, James	53,094.28	Lord, Casey	4,460.17
Allard, Anna	3,820.16	Lord, David	9,413.20
Anderson, Erica	65.00	Lord, Jonathan	1,460.42
Auger, Arin	13,360.34	Lord, Karen	1,338.63
Benoit, Krista	127.52	Lord, Michelle	1,026.00
Benoit, Timothy	767.70	Lord, Steven	430.38
Bors, Andrew	32,740.41	Lovell, Kenneth	781.06
Bors, Matthew	12,987.62	Lowe, David	7,039.12
Brewster, Dennis	229.09	Martin, Hilari	111.58
Calnan, Stephen	8,041.23	McCormick, Kevin	762.24
Carpenter, Christopher	8,750.19	Nahigian, Andrew	95.64
Carroll, Arlene	46.35	O'Connell, Nancy	46.35
Chadbourne, Christopher	285.84	Ouellette, Julianne	13,304.95
Chalmers, Sheila	7,768.60	Palminteri, Anthony	6,044.11
Clarke, Jarrett	22,467.19	Palmitessa, Addiana	10,216.50
Cockburn, Edward	31.88	Pirone, Donna	20,128.37
Cole, Jacob	3,643.65	Racicot, Cory	175.34
Cook, John	459.90	Record, Michael	111.58
Cook, Lisa	5,634.36	Roussin, Gregory	5,109.16
Couture, Patricia	47.82	Rowe, Shaun	5,278.06
Cummings, Kelsey	15,159.47	Roy, Daniel	6,654.66
Cunningham, Marc	865.93	Scott, Carolyn	162.23
Cyr, Casey	285.18	Simeoni, Carolee	200.85
Dochtermann, Glenn	5,494.65	Smith, Jeremy	7,967.81
Dochtermann, Steven	22,280.73	Smith, Patricia	244.63
Donovan, George	5,494.65	Spiliopoulos, Karen	13,574.40
Eggleston, David	1,645.02	St. Cyr, Richard	111.58
Eunson, Jo-Ann	169.95	Stearns, Kerri	34,531.53
Fortier, Robert	296.70	Stearns, Morgan	14,847.86
Fraser, Michael	2,732.42	Thorpe, Tyler	3,597.00
French, Carl	4,145.05	Turgeon, Peter	5,185.24
French, Judith	33,318.37	Valliere, Colleen	19,407.60
Gagnon, Bonnie	46.35	Vasalle, Judith	46.35
Gilman, Peter	1,769.34	Wallace, Marilyn	144.20
Gilman Jr, Thomas	1,036.10	Wilkins, Cody	47.82
Gilman III, Thomas	1,915.38	Wood, Joyce	56,394.01
Gilman, Tomi-Lynn	15.94		
Girard, Elizabeth	2,231.60	Expended	680,526.39
Hallstrom, Clifton	6,569.74	Unexpended	48,782.91
Hedden, Robison	26,586.23	Appropriation & Income	729,309.30
Hersom, Michael	4,204.66		
Higgins, Debbie	1,850.30		
Hinds, Michael	111.58	<u>#4 – Employee Benefits</u>	<u>256,500.00</u>
Hobgood, Darcy	37,264.81	*Income	(107.75)
Holland, Thomas	5,022.26	Employer Share FICA	48,133.79
Holmes, Rose	175.10	ME. Municipal Assoc.	151,277.65
Holt, Fred	58,786.05	MMEHT	44,164.28
Jakan, Dennis	1,786.50		
L'Heureux, Guy	11,132.43	Expended	243,575.72

SELECTMEN'S 2017-2018 FINANCIAL REPORT

Unexpended	13,032.03	Treasurer, State of ME	170.00
Appropriation & Income	256,607.75	VISA	294.86
		W.B. Mason	283.56
<u>#5-Contingency</u>	<u>12,000.00</u>	Warren's Office Supplies	1,681.88
Allaire, James	449.98	Wood, Joyce	575.00
All-Seasons HVAC	7,179.50	York County Towns & Cities	30.00
Bouchard, Thomas	850.00	Expended	22,749.14
Civil Consultants	2,995.15	Unexpended	6,014.81
Staples-Credit Plan	44.95	Appropriation & Income	28,763.95
Expended	11,519.58	<u>#7 – Maintenance & Utilities</u>	<u>13,500.00</u>
Unexpended	480.42	AAA Fire Extinguisher	193.50
Appropriation & Income	12,000.00	Alfred Water District	446.80
		Allaire, James	107.16
<u>#6 – Government Operations</u>	<u>27,600.00</u>	American Security	1,189.00
*Income	(1,163.95)	Central ME. Power	2,349.29
A-Copi Imaging	1,545.95	Downeast Energy	779.87
Alfred Parish Church	770.00	Fresh Appearance Cleaning	3,874.63
Allaire, James	1,644.13	Holt, Fred	85.65
ASCAP	348.00	L & R Cleaning, Inc.	1,015.00
Bors, Andrew	348.93	OTT Communications	1,247.01
Burpee's Sign	125.00	Ron Berard Plumbing	555.59
Cook, Lisa	79.65	Springvale Hardware	35.35
Downeast Flowers	279.35	Sylvester, Joanna	1,260.70
Election Source	67.88	Warren's Office Supplies	62.29
Flag Wavers	241.95	Expended	13,201.84
Gorham Leasing Group	2,142.00	Unexpended	298.16
Hobgood, Darcy	33.61	Appropriation & Income	13,500.00
Holt, Fred	1,108.53		
Hygrade Business	445.65	<u>#8 – Town Insurance</u>	<u>24,675.00</u>
International Code	722.55	*Income	(1,288.00)
Journal Tribune	41.58	ME. Municipal Assoc.	22,357.00
Kyocera Document	400.22	The Hartford Life Ins.	1,900.00
ME. Building Officials	145.00	Expended	24,257.00
ME. Municipal Assoc.	232.00	Unexpended	1,706.00
MMTCTA	115.00	Appropriation & Income	25,963.00
MTCCA	110.00		
Myron Corp.	500.06	<u>#9 – Legal Fees</u>	<u>20,000.00</u>
Oak Street Bistro	1,296.00	*Income	(367.50)
Pirone, Donna	15.51	Bergen Parkinson LLC	13,419.60
Postmaster	2,373.44	Corner Post Land Surveyors	2,500.00
Ready Refresh	278.98	ME. Municipal Assoc.	3,690.00
Seacoast Media Group	125.12	Expended	19,609.60
Smart Shopper	2,461.96		
So. ME. Planning	298.80		
Springvale Hardware	36.99		
Thomson Reuters	1,288.00		
Tower Publishing	92.00		

SELECTMEN'S 2017-2018 FINANCIAL REPORT

Unexpended	757.90		
Appropriation & Income	20,367.50		
<u>#10 – Code of the Town</u>	<u>3,800.00</u>	<u>#14 – Historical Committee</u>	<u>2,160.00</u>
General Code Publishers	1,195.00	AAA Fire Extinguisher	136.00
Expended	1,195.00	Alfred Water District	335.10
Unexpended	2,605.00	American Security	110.00
Appropriation & Income	3,800.00	Central ME. Power	437.67
		Dochtermann, Steven	50.00
		Williams, Almon	422.30
		Expended	1,491.07
<u>#11 – Computer Support</u>	<u>18,500.00</u>	Unexpended	668.93
*Income	(57.60)	Appropriation & Income	2,160.00
Bonsant, Patrick	300.00		
Full Compass Systems	1,207.44	<u>#15 – Zoning Board of Appeals</u>	<u>350.00</u>
Harris Computer	4,465.74	So. ME. Planning	15.00
Lowe, David	122.88	Expended	15.00
NetWorks 2000	951.15	Unexpended	335.00
ReVize LLC	3,633.00	Appropriation & Income	350.00
Staples – Credit Plan	3,994.28		
Time Warner Cable	1,113.20	<u>#16 – Planning Board</u>	<u>5,605.00</u>
VISA	2,310.91	*Income	(3,362.24)
Waytek AVG	459.00	Alfred Parish Church	55.00
Expended	18,557.60	Holt, Fred	6.70
Unexpended	0.00	Journal Tribune	366.66
Appropriation & Income	18,557.60	Michaud, Fred	90.00
		Postmaster	923.39
		Smart Shopper	340.56
<u>#12 – Annual Assessing</u>	<u>15,560.00</u>	So. ME. Planning	3,286.54
*Income	(116.73)	Expended	5,068.85
City of Sanford	12,774.96	Unexpended	3,898.39
EMS Eastern Mapping	1,000.00	Appropriation & Income	8,967.24
Holt, Fred	23.00		
Hygrade Business	673.05	<u>#19 – Comprehensive Plan</u>	<u>500.00</u>
ME. Assoc. of Assessors	50.00	So. ME. Planning	90.00
MPX	800.00	Expended	90.00
Expended	15,321.01	Unexpended	410.00
Unexpended	355.72	Appropriation & Income	500.00
Appropriation & Income	15,676.73		
		<u>#20 – Conservation Commission</u>	<u>1,615.00</u>
<u>#13 – Veterans Committee</u>	<u>400.00</u>	*Income	(162.00)
Eagle Flag of America	276.48	Bullard, Bill	266.67
Town of Alfred	100.00	Center For Wildlife	127.06
Expended	376.48	Frodyrna, Fred	99.95
Unexpended	23.52	Kay, Michael	147.40
Appropriation & Income	400.00		

SELECTMEN'S 2017-2018 FINANCIAL REPORT

Three Rivers Land Trust	100.00	Goldstar Products	393.69
Titcomb, Amy	50.00	Hartford Equipment	11,725.59
Zulueta, Dominique	145.40	Hews Co. LLC	145.33
		HSE Fire & Safety	4,274.98
Expended	936.48	Industrial Protection	3,644.90
Unexpended	840.52	Jordan Lumber Co.	1,275.00
Appropriation & Income	1,777.00	Lord, David	311.24
		Maine Air Power Inc.	734.22
		ME. Firechiefs	184.00
<u>#21 – Animal Control</u>	<u>6,365.00</u>	Modern Marketing	806.46
Animal Welfare Society	4,196.41	NAPA Auto Parts	593.33
Holland, Thomas	916.36	National Fire Protection	175.00
Lincoln Press	65.00	NETS	240.00
ME. Animal Control	85.00	New England Fools	660.00
Town of Lyman	191.66	Northeast Emergency	4,131.98
		Postmaster	62.00
Expended	5,454.43	Smart Shopper	46.42
Unexpended	910.57	So. ME. Communications	1,710.78
Appropriation & Income	6,365.00	Springvale Hardware	657.39
		Straffin, Larry	1,950.00
		The Graphics Coop	84.00
<u>#22 – Alfred Water District</u>	<u>130,470.00</u>	The New England Bakery	48.00
Alfred Water District	130,470.00	Trace Analytics, Inc.	161.20
		WEX Bank	2,645.61
Expended	130,470.00	Witmer Assoc.	237.80
Unexpended	0.00	York County Chiefs	900.00
Appropriation & Income	130,470.00		
		Expended	56,355.94
		Unexpended	1,284.06
		Appropriation & Income	57,640.00
<u>#23 – Street Lights</u>	<u>12,800.00</u>		
Central ME. Power	11,289.46	<u>#25 – Public Safety Building</u>	<u>29,780.00</u>
Electric Light Co.	840.00	AAA Fire Extinguisher	504.00
		Alfred Water District	1,550.68
Expended	12,129.46	Bernier's Vacuum	85.30
Unexpended	670.54	Business Communications	575.10
Appropriation & Income	12,800.00	Capital Fire Protection	460.00
		Central Furniture	204.00
<u>#24 – Fire Department</u>	<u>57,640.00</u>	Central ME. Power	6,596.76
1 st Responders	80.00	Custom Climate Control	3,703.54
Admiral Fire & Safety	488.70	Dead River Co.	7,060.84
Alert-All Corp.	422.50	Door Services Inc.	4,401.49
Bergeron Protective	11,817.38	F.M. Abbott Power	42.91
California Contractors	477.40	Gowen Power Systems	566.43
Central Tire Co., Inc.	861.22	J.R. Gerrish & Sons	250.00
Eastern Fire Apparatus	1,443.56	OTT Communications	1,181.05
Elliott Enterprises	563.95	Plamondon Electric Inc	200.00
Emergency Services Marketing	810.00	Portland Paper	1,079.42
F.M. Abbott Power	172.31	Springvale Hardware	138.78
Fraser, Michael	320.00	Time Warner Cable	1,113.20
Fully Involved LLC	1,100.00		

SELECTMEN'S 2017-2018 FINANCIAL REPORT

Expended	29,713.50	Matheson Tri-Gas	848.53
Unexpended	66.50	Medical Reimbursement Services	6,092.60
Appropriation & Income	29,780.00	Palmitessa, Addiana	1,000.00
		Postmaster	1,137.96
		Sanel NAPA	303.98
		Smart Shopper	150.26
<u>#26 - Dispatch</u>	<u>25,643.00</u>	So. ME. Communications	2,161.00
City of Biddeford	21,133.00	So. ME. Healthcare	307.63
So. ME. Communications	3,150.00	Staples – Credit Plan	1,450.96
Town of Waterboro	353.61	Sugarloaf Ambulance	70.10
		The Graphics Coop	2,821.74
Expended	24,636.61	Town of Kennebunk	285.00
Unexpended	1,006.39	Tri-County EMS	24.00
Appropriation & Income	25,643.00	Valliere, Colleen	473.96
		Verizon Wireless	647.28
		VISA	1,834.51
<u>#27– Immunizations</u>	<u>1,500.00</u>	Warren’s Office Supplies	3,442.77
SMHC Workwell	1,333.00	WEX Bank	1,797.70
		Witmer Public Safety	125.00
Expended	1,333.00	Zoll Medical Corp.	1,317.75
Unexpended	167.00		
Appropriation & Income	1,500.00	Expended	38,900.44
		Unexpended	7,949.56
		Appropriation & Income	46,850.00
<u>#28 – Ross Corner Fire Co.</u>	<u>9,760.00</u>		
Ross Corner Fire Co.	9,760.00	<u>#30 – EMA</u>	<u>500.00</u>
Expended	9,760.00	Expended	0.00
Unexpended	0.00	Unexpended	500.00
Appropriation & Income	9,760.00	Appropriation & Income	500.00
<u>#29 – Alfred Rescue Dept.</u>	<u>46,750.00</u>	<u>#31-Littlefield Dam</u>	<u>7,000.00</u>
*Income	(100.00)	Holt, Fred	200.00
A-Copi Imaging	400.00	Rand, George	277.66
Allen Uniforms, Inc.	1,433.72	Springvale Hardware	665.00
Arrow International Inc.	195.82	Whipps Inc.	3,225.00
Atlantic Partners EMS	931.00		
Bors, Matthew	495.00	Expended	4,367.66
Bound Tree Medical, LLC	3,909.62	Unexpended	2,632.34
City of Sanford	1,500.00	Appropriation & Income	7,000.00
Edison Press	617.98		
French, Judith	960.00	<u>#32 – Solid Waste</u>	<u>121,400.00</u>
Gorham Leasing Group	374.58	*Income	(10,179.50)
Hanging By A Thread	513.50	AAA Fire Extinguisher	298.25
Hartford Equipment	241.42	Atlantic Recycling	1,530.91
HSE Fire & Safety	150.40	BDS Waste Disposal	930.00
Image Trend, Inc.	175.00	Central ME. Power	2,271.64
Kyocera Document	209.67	CPRC Recycling, LLC	2,293.99
Lord, Casey	450.00		
Maine Turnpike Authority	50.00		

SELECTMEN'S 2017-2018 FINANCIAL REPORT

Day III, Herbert	516.84	<u>#36-Kids Free to Grow</u>	<u>500.00</u>
Dochtermann, Steven	128.62	Kids Free to Grow	500.00
Downeast Energy	1,044.13		
Holt, Fred	25.40	Expended	500.00
J.G. Lord Excavation LLC	1,575.00	Unexpended	0.00
Jeffrey A. Simpson, Inc.	4,320.00	Appropriation & Income	500.00
JP Pest Services	660.00		
Kallis Garage	390.95		
Kustom Installation	505.00	<u>#37 –Sexual Assault Response</u>	<u>300.00</u>
Lavertu Bros. Property	700.00	Sexual assault Response	300.00
M.R.R.A.	415.00		
NAPA Auto Parts	107.75	Expended	300.00
Normand Electric, Inc.	500.00	Unexpended	0.00
North Coast Services LLC	244.26	Appropriation & Income	300.00
OTT Communications	339.57		
Perfect Plumbing	2,195.50		
Pine Tree Waste	107,654.54	<u>#38 – So. ME. Agency on Aging</u>	<u>1,400.00</u>
Springvale Hardware	59.73	So. ME. Agency on Aging	1,400.00
Treasurer, State of ME.	441.00		
VISA	157.00	Expended	1,400.00
Warren's Office Supplies	535.30	Unexpended	0.00
		Appropriation & Income	1,400.00
Expended	129,840.38		
Unexpended	1,739.12		
Appropriation & Income	131,579.50	<u>#39 – York Cty. Comm. Action</u>	<u>800.00</u>
		York Cty. Comm. Action	800.00
<u>#33 – American Red Cross</u>	<u>500.00</u>	Expended	800.00
American Red Cross	500.00	Unexpended	0.00
		Appropriation & Income	800.00
Expended	500.00		
Unexpended	0.00		
Appropriation & Income	500.00	<u>#40 – Plowing & Sanding</u>	<u>300,000.00</u>
		J.G. Lord Excavation LLC	300,000.00
<u>#34– Caring Unlimited</u>	<u>450.00</u>	Expended	300,000.00
Caring Unlimited	450.00	Unexpended	0.00
		Appropriation & Income	300,000.00
Expended	450.00		
Unexpended	0.00		
Appropriation & Income	450.00	<u>#41– Stockpile</u>	<u>100,000.00</u>
		AAA Fire Extinguisher	59.00
		Central ME. Power	1,419.93
<u>#35 – ME Health Care at Home</u>	<u>1,000.00</u>	Eastern Salt Company	127,273.23
ME Health Care at Home	1,000.00	J.G. Lord Excavation LLC	8,415.00
		Normand Electric, Inc.	2,285.00
Expended	1,000.00	Rand, George	600.00
Unexpended	0.00		
Appropriation & Income	1,000.00	Expended	140,052.16
		Unexpended	(40,052.16)
		Appropriation & Income	100,000.00

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		J.G. Lord Excavation LLC	80.00
		Kenniston, Shawn	840.00
<u>#44 – Year Round Maintenance</u>	<u>200,000.00</u>	Lavertu Bros. Property	5,600.00
*Income	(1,407.30)	Low's Variety	102.56
Bartlett Tree Experts	4,845.00	Modern Pest Services	350.00
C.S. Lord & Son, Inc.	3,674.00	MRPA	20.00
Cyr, Alex	520.00	RSU #57	70.00
Dayton Sand & Gravel	10,270.59	Smart Shopper	77.92
Deering Lumber	71.98	Springvale Hardware	45.00
F.R. Carroll, Inc.	174.58	The Graphics Coop	1,730.27
Genest Precast	5,206.16	Warren's Office Supplies	23.51
Gorham Sand & Gravel	2,328.54		
Hissong Ready Mix	4,602.71	Expended	14,366.37
J.G. Lord Excavation LLC	146,682.50	Unexpended	330.14
Jeffrey A. Simpson, Inc.	150.00	Appropriation & Income	14,696.51
K & K Systems	3,500.00		
L.A. Lawn Care	1,325.00		
Poirier Guidelines	5,311.17	<u>#47 – Shaker Valley Sno</u>	<u>536.00</u>
Southern Maine Arbor	1,000.00	Shaker Valley Sno-Travelers	536.00
Springvale Hardware	470.78		
Top Coat Paving	10,380.00	Expended	536.00
White Sign	678.74	Unexpended	0.00
		Appropriation & Income	536.00
Expended	201,191.75		
Unexpended	215.55		
Appropriation & Income	201,407.30	<u>#48 – Brothers Beach</u>	<u>1,000.00</u>
		*Income	(150.00)
<u>#45 – Paving</u>	<u>320,000.00</u>	Blow Bros.	505.28
F.R. Carroll Inc.	310,923.69	Perry, Chad	108.07
J.G. Lord Excavation LLC	7,560.00	Springvale Hardware	40.99
Top Coat Paving	1,500.00	The Graphics Coop	150.00
Expended	319,983.69	Expended	804.34
Unexpended	16.31	Unexpended	345.66
Appropriation & Income	320,000.00	Appropriation & Income	1,150.00
<u>#46 – Park & Rec Programs</u>	<u>10,548.00</u>	<u>#49 – Memorial Day Services</u>	<u>100.00</u>
*Income	(4,148.51)	American Legion	100.00
A-1 Environmental	875.00		
AAA Fire Extinguisher	71.25	Expended	100.00
Alfred Parish Church	135.00	Unexpended	0.00
Alfred Water District	186.15	Appropriation & Income	100.00
Allaire, James	7.39		
BSN Sports	453.36	<u>#50 – Parish Cemetery</u>	<u>3,500.00</u>
Caswell, Rose	12.33	Lavertu Bros. Property	3,500.00
Central ME. Power	479.78		
Currier, Dean	780.54	Expended	3,500.00
Deering Lumber	611.40	Unexpended	0.00
Holt, Fred	1,814.91	Appropriation & Income	3,500.00

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<u>#51 – Outlying Areas</u>	<u>2,680.00</u>	<u>#54– General Assistance</u>	<u>7,000.00</u>
Lavertu Bros. Property	2,680.00	*Income	(5,264.12)
Expended	2,680.00	Alfred Water District	237.00
Unexpended	0.00	Alling, Robert	3,570.00
Appropriation & Income	2,680.00	Central ME. Power	205.00
		Hannaford	2,309.50
		Hodges, Gregory	33.00
		Hollywood Slots	89.00
<u>#52-Project Canopy</u>	<u>12,200.00</u>	ME. Welfare Directors	215.00
*Income	(8,000.00)	Pirone, Donna	283.06
Bartlett Tree Experts	1,740.00	Realty Resources Mgmt.	104.00
J.G. Lord Excavating LLC	5,848.00	Roux, Lorraine	1,334.00
O'Donals Nursery	4,619.92	Smart Shopper	42.84
Wood, Joyce	65.03		
Expended	12,272.95	Expended	8,422.40
Unexpended	7,927.05	Unexpended	3,841.72
Appropriation & Income	20,200.00	Appropriation & Income	12,264.12
		<u>#55 – Parsons Library</u>	<u>16,830.00</u>
<u>#53 – Alfred Festival Day</u>	<u>7,220.00</u>	Alfred Water District	223.40
*Income	(3,908.37)	Baker & Taylor Books	2,861.59
Blow Bros.	219.24	Birds & Blooms	15.00
Bob's Trophies	84.00	Central ME. Power	1,645.63
Bragg, Thomas	450.00	Conley, Cathy	61.16
Carroll, Arlene	56.90	Dead River Co.	3,516.82
Central ME. Power	88.14	Demco	83.99
Downeast Flowers	34.50	Eagle Elevator Co. Inc.	1,489.38
Dunlap Highland Band	500.00	Fresh Appearance Cleaning	750.00
EVO Rock & Fitness	500.00	Handy Andy's Electric	280.00
Freer, John	1,325.00	Hedden, Robison	1,009.94
James, David	250.00	Lavertu Bros. Property	2,000.00
Kora Highlanders	500.00	Library World, Inc.	439.00
Kora Shrine Mopeds	300.00	Martha Stewart Living	25.00
L'Heureux, Paul	150.00	OTT Communications	257.33
MacKinnon, Steven	200.00	Ready Refresh	87.72
Mad Science of ME.	438.00	Realsimple	18.00
Magical Moonwalks	465.00	Sawyer, William	150.00
Maine Attraction	200.00	Spiliopoulos, Karen	59.93
Normand Electric, Inc.	300.00	Springvale Hardware	24.83
One Stop Party Shoppe	3,553.50	Staples – Credit Plan	155.29
Pierce, Susan	230.98	Sylvester, Joanna	180.00
Smart Shopper	417.56	SYNCB/Amazon	278.88
The Graphics Coop	720.00	T-Shirts N'Things	389.50
Therrien, Shana	139.27	Time	20.00
Expended	11,122.09	Treasurer, State of ME.	70.00
Unexpended	6.28	Ugomac	71.25
Appropriation & Income	11,128.37	Wire Pro	488.00
		Zulueta, Dominique	178.36

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Expended	16,830.00
Unexpended	0.00
Appropriation & Income	16,830.00

<u>#57 – Transfer Station Bond</u>	<u>68,125.00</u>
Gorham Savings Bank	68,125.00

Expended	68,125.00
Unexpended	0.00
Appropriation & Income	68,125.00

<u>#58 – 2013 Paving Bond</u>	<u>55,550.00</u>
Gorham Savings Bank	55,550.00

Expended	55,550.00
Unexpended	0.00
Appropriation & Income	55,550.00

<u>#59 – 2016 Ambulance Bond</u>	<u>58,887.00</u>
Gorham Leasing	58,886.53

Expended	58,886.53
Unexpended	0.47
Appropriation & Income	58,887.00

<u>Fueling February</u>	<u>22,356.12</u>
*Income	(11,312.20)
Alfred Oil	5,827.90
Dead River Co	601.08
Logan Troy Pomerleau	200.00
Top It Off Oil Inc	498.80

Expended	7,127.78
Unexpended	26,540.54
Appropriation & Income	33,668.32

Office of the Treasurer
Annual Report
For the Year Ended June 30, 2018

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, 2018

Assets		
Cash	385,606.89	
Taxes Receivable 2002	1,596.87	
Taxes Receivable 2005	111.70	
Taxes Receivable 2006	100.40	
Taxes Receivable 2007	137.25	
Taxes Receivable 2008	349.25	
Taxes Receivable 2009	349.25	
Taxes Receivable 2010	268.55	
Taxes Receivable 2011	294.60	
Taxes Receivable 2012	115.71	
Taxes Receivable 2013	1,296.63	
Taxes Receivable 2014	428.66	
Taxes Receivable 2015	2,428.00	
Taxes Receivable 2016	32,937.61	
Taxes Receivable 2017	131,923.93	
Accounts Receivable	58,233.62	
Tax Acquired Property	5,804.82	
Prepaid Expenses	5,219.74	
Due From Other Fund	326.00	
Inventory	<u>17,288.00</u>	
Total Assets		<u>644,817.48</u>
Liabilities		
Accounts Payable	100,821.73	
Escrows Payable	568.52	
Deferred Tax Revenue	137,043.50	
Deferred Rescue Revenue	43,446.88	
Prepaid Taxes	<u>37,245.08</u>	
Total Liabilities		<u>319,125.71</u>
Fund Balances		
Nonspendable Funds	22,507.74	
Assigned Funds	142,995.88	
Unassigned Funds	<u>160,188.15</u>	
Total Fund Balances		<u>325,691.77</u>
Total Liabilities and Fund Balances		<u>644,817.48</u>

General Fund - Income For The Year Ended June 30, 2018

Property & Excise Taxes		
Property Taxes	4,151,792.89	
Abatements	<u>(12,833.60)</u>	
Total Property Taxes		4,138,959.29
Excise Tax	<u>723,588.26</u>	723,588.26
Interest & Penalties		
Interest & Penalties	12,601.49	
Interest Cash Management	<u>9,851.87</u>	
Total Interest & Penalties		22,453.36
Intergovernmental Funds		
State-Revenue Sharing	126,669.83	
State-Local Road Assistance Program	43,460.00	
State-General Assistance	5,264.12	
State-Tree Growth	19,788.79	
State-Veterans Exemption	4,394.00	
State-Homestead Exemption	118,308.00	
State-BETE	831.00	
State-Snowmobile	880.46	
State-Grant	8,000.00	
Federal Land Management	<u>4,328.00</u>	
Total Intergovernmental		331,924.20
Local & Miscellaneous Income		
Building Permit Fees	63,841.70	
Plumbing Permit Fees	9,359.50	
Cable Franchise Fees	44,744.19	
Town Clerk Fees	4,153.20	
Dog Fees & Licenses	1,826.00	
Festival Day Income	3,908.37	
Museum Donations	119.00	
Park & Recreation Fees	3,908.22	
Park & Recreation Donations	240.29	
Planning Board Fees	3,362.24	
ZBA Fees	400.00	
Transfer Station Income	10,179.50	
Rescue Fees & Subscriptions	86,252.68	
Motor Vehicle Fees	10,495.36	
Fueling February	11,312.20	
Misc. Donations	312.00	
Reimbursements	5,608.13	
Unclassified Income	8,528.12	
Transferred in From Other Fund	27.00	
Timber Harvest	57,838.94	
Gain on Sale of Assets	<u>300,880.00</u>	
Total Local & Miscellaneous		627,296.64
Total Revenues		<u><u>5,844,221.75</u></u>

General Fund - Expenses For The Year Ended June 30, 2018

	<u>Budgeted</u>	<u>Spent</u>
General Government Operations		
Salaries	729,309.30	680,526.39
Employee Benefits	256,607.75	243,575.72
Contingency	12,000.00	11,519.58
Government Operations	28,763.95	22,749.14
Town Hall Utilities	13,500.00	13,201.84
Insurance	25,963.00	24,257.00
Legal	20,367.50	19,609.00
Code of Alfred	3,800.00	1,195.00
Computer Support	18,557.60	18,557.60
Annual Assessing	15,676.73	15,321.01
Veterans Committee	400.00	376.48
Historical Committee	2,160.00	1,491.07
Museum Donations	2,371.10	0.00
Schoolhouse Donations	880.98	0.00
Zoning Board of Appeals	350.00	15.00
Planning Board	8,967.24	5,068.85
Comprehensive Plan	500.00	90.00
Conservation Commission	1,777.00	936.48
Fueling February	33,668.32	7,127.78
Total Government Operations	1,175,620.47	1,065,617.94
Public Services		
Animal Control	6,365.00	5,454.43
Alfred Water District	130,470.00	130,470.00
Street Lights	12,800.00	12,129.46
Fire Department Operations	57,640.00	56,355.94
Public Safety Building	29,780.00	29,713.50
Dispatch Service	25,643.00	24,636.61
Immunizations	1,500.00	1,333.00
Ross Corner Operations	9,760.00	9,760.00
Rescue Operations	46,850.00	38,900.44
Emergency Management	500.00	0.00
Total Public Services	321,308.00	308,753.38
Total Health & Sanitation	131,579.50	129,840.38
Total Social Services	4,950.00	4,950.00
Public Works		
Littlefield Dam	7,000.00	4,367.66
Plowing & Sanding	300,000.00	300,000.00
Stockpile	100,000.00	140,052.16
Year Round Maintenance	201,407.30	201,191.75
Paving Program	320,000.00	319,983.69
Total Public Works	928,407.30	965,595.26
Total Welfare Services	12,264.12	8,422.40

General Fund - Expenses For The Year Ended June 30, 2018

	<u>Budgeted</u>	<u>Spent</u>
Parks and Recreational		
Park & Recreation Committee	14,696.51	14,366.37
Shaker Valley Sno-Travelers	536.00	536.00
Brothers Beach	1,150.00	804.34
Memorial Day	100.00	100.00
Parish Cemetery Care	3,500.00	3,500.00
Outlying Areas/Cemetery Care	2,680.00	2,680.00
Alfred Festival	11,128.37	11,122.09
Project Canopy	20,200.00	12,272.95
Total Parks & Recreational	53,990.88	45,381.75
Total Library Operations	16,830.00	16,830.00
Debts Reduction/Service		
Shaker Hill Paving Bond	55,550.00	55,550.00
Transfer Station Bond	68,125.00	68,125.00
Ambulance Bond	58,887.00	58,886.53
Total Debt Service	182,562.00	182,561.53
Total County Tax	149,183.94	149,183.94
Total School Assessment-RSU #57	2,809,065.00	2,809,065.00
Total Expenses	5,785,761.21	5,686,201.58

Taxes Receivable For The Year Ended June 30, 2018

			*Tax Balance Only	
Tax Year 2002	Personal Property Outstanding		1,596.87	
Tax Year 2005	Personal Property Outstanding		111.70	
Tax Year 2006	Personal Property Outstanding		100.40	
Tax Year 2007	Personal Property Outstanding		137.25	
Tax Year 2008	Personal Property Outstanding		349.25	
Tax Year 2009	Personal Property Outstanding		349.25	
Tax Year 2010	Personal Property Outstanding		268.55	
Tax Year 2011	Personal Property Outstanding		294.60	
Tax Year 2012	Personal Property Outstanding		115.71	
Tax Year 2013	Personal Property Outstanding		1,296.63	
Tax Year 2014	Personal Property Outstanding		428.66	
Tax Year 2015	Personal Property Outstanding		674.95	
			<hr/>	5,723.82
Tax Year 2015	Real Estate Outstanding	Map/Lot		
Caswell	Christopher	12-4		1,753.05
Tax Year 2016	Real Estate Outstanding	Map/Lot		
Benvie	Thomas & Carol	7-1-D	2,036.16	
Campbell	Kenneth M Trustee	2-16-A	5,307.05	
Campbell	Kenneth M Trustee	2-14	3,586.01	
Capriole	Nicole	4-18(2)	319.03	
Caswell	Christopher	12-4	1,831.64	
Crediford	William S	11-16	1,848.30	
Doan	Wilbur & Mary	12-65	2,437.64	
Ghidoni	Richard	4-50	374.33	
Haskell	James & Emily	3-48	1,340.78	
Josserand Jr	John L	1-3	1,543.79	
Josserand Jr	John L	1-3-9	543.89	
Lavoie	Richard & James R	3-59-A	1,411.98	
Lovell	Kenneth M Trustee	3-88	955.97	
Mayer	Brian	5-80	1,584.69	
Randall	Sasha & Malone	2-56-C	2,556.41	
Roux	Larry H & Rachel A	3-107-B	1,437.74	
Thompson	Debra A	5-62-1	1,898.30	
Vasalle	Stanley P	12-15-B	828.56	
	Personal Property Outstanding		1,095.34	
			<hr/>	32,937.61
Total Outstanding 2016 Taxes Receivable 6/30/2018				
Tax Year 2017	See Tax Collectors Report for detail list			131,923.93
Total Outstanding Taxes Receivable 6/30/2018				<hr/> <hr/>
				172,338.41

* 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, 2017	42,776.00	Local Road Assistance Program funds are restricted for the "Capital improvement of public roads."
Received July 1, 2017 to June 30, 2018	43,460.00	
Expended July 1, 2017 to June 30, 2018	(42,776.00)	
Balance June 30, 2018	43,460.00	

FUNDS WITH RESTRICTIONS - TOWN SOURCES

Alfred Historical Museum & Schoolhouse Funds

Museum

Balance July 1, 2017	2,252.10	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, 2017 to June 30, 2018	119.00	
Expended July 1, 2017 to June 30, 2018	-	
Balance June 30, 2018	2,371.10	

Schoolhouse

Balance July 1, 2017	880.98	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, 2017 to June 30, 2018	-	
Expended July 1, 2017 to June 30, 2018	-	
Balance June 30, 2018	880.98	

Dog Licenses and Fines Collected

Balance July 1, 2017	3,406.00	Certain amounts received from dog licenses and fees must be used for animal control expenses. The funds collected will be appropriated for use the following year.
Received July 1, 2017 to June 30, 2018	1,826.00	
Expended July 1, 2017 to June 30, 2018	(1,998.00)	
Balance June 30, 2018	3,234.00	

Fueling February

Balance July 1, 2017	22,356.12	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, 2017 to June 30, 2018	11,312.20	
Expended July 1, 2017 to June 30, 2018	(7,127.78)	
Balance June 30, 2018	26,540.54	

Cable Franchise Fees

Balance July 1, 2017	40,265.07	Per a policy adopted by the Board of Selectmen all Cable Franchise Fees collector are to be used for Information Technology (IT) expenses.
Received July 1, 2017 to June 30, 2018	44,744.19	
Expended July 1, 2017 to June 30, 2018	(18,500.00)	
Balance June 30, 2018	66,509.26	

BOND & CAPITAL IMPROVEMENT FUND ACTIVITY - June 30, 2018

2013 Transfer Station Bond - Accumulative

Bond issued in 2013	455,000.00		
Accumulated Payments at June 30, 2017	210,000.00	Interest	25,644.31
Payment made November 8, 2017	65,000.00	Interest	1,887.50
Payment made May 23, 2018	-	Interest	1,237.50
Outstanding Principal at June 30, 2018	<u>180,000.00</u>		

2013 Shaker Hill Paving Bond - Accumulative

Bond issued in 2013	220,000.00		
Accumulated Payments at June 30, 2017	165,000.00	Interest	12,124.44
Payment made November 8, 2017	55,000.00	Interest	550.00
Outstanding Principal at June 30, 2018	<u>-</u>		

2016 Ambulance Bond - Accumulative

Bond issued in 2016	220,000.00		
Accumulated Payments at June 30, 2017	53,912.12	Interest	4,974.41
Payment made January 3, 2018	53,654.76	Interest	5,231.77
Outstanding Principal at June 30, 2018	<u>112,433.12</u>		

Capital Improvement Fund History

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

**Special Management Accounts
Designated Funds - June 30, 2018**

Veteran's Memorial Scholarship Account		
Beginning Balance 7/1/17	Reserved	26,661.27
	Unreserved	322.87
Interest earned		75.36
Gifts received		629.74
Award Paid Out		(851.00)
Balance 6/30/18		26,838.24
Reserved For Award		176.97
Fund Balance Reserved		26,661.27

Cemetery Account		
Beginning Balance 7/1/17	Reserved	5,000.00
	Unreserved	42.23
Interest		14.00
Expended		27.00
Balance 6/30/18		5,029.23
Principal Balance	Reserved	5,000.00
Available for 2018/2019 Maintenance		29.23

Planning Board Escrow Accounts					
Sub Account Title	7/1/2017	New & Additions	Interest Earned	Expended	6/30/2018
<u>Planning Board Directed:</u>					
PATCO-Colin's Meadow	568.52	-	0.00	-	568.52
Totals	568.52	-	0.00	-	568.52

**Parsons Memorial Library Fund
For the Year Ended June 30, 2018**

ACCOUNT BALANCES

ASSETS

Cash Equivalent Assets	
Petty Cash	50.00
Checking	4,756.01
Endowment	324,056.73
Total Cash Equivalent Assets	328,862.74

LIABILITIES

Accounts Payable	1,981.83
Total Liabilities	1,981.83

CAPITAL

Library Restricted Fund Balance	326,880.91
Total Capital	326,880.91

Total Liabilities & Capital	328,862.74
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INCOME & EXPENSES

INCOME

Fees & Fines	2.00
Gifts & Memorials Restricted	411.02
Gifts & Memorials Unrestricted	1,031.00
Grant	500.00
Cash Management Interest	75.37
Endowment Interest	3,222.31
Miscellaneous	64.25
Trust Donation	5,699.15
Total Income	11,005.10

EXPENSES

Building Repairs	10,935.40
Programs	725.00
Grounds Maintenance	1,035.55
Supplies-General	98.09
Supplies-Library	94.77
Electricity	485.18
Heat	684.19
Water	148.92
Telephone	85.64
Books	966.70
Magazines	111.00
Total Expenses	15,370.44

NET OPERATING INCOME (LOSS)	(4,365.34)
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**Office of the Tax Collector
Annual Report
For the Year Ending June 30, 2018**

Excise Tax	
Boat:	\$3,826.00
Motor Vehicle:	\$619,542.88
Rapid Renewal	\$100,483.11
Agent Fees:	\$10,497.00
Total:	\$734,348.99

2017 Property Tax	
Committed:	\$4,229,257.69
Real Estate:	\$4,168,268.17
Personal Property:	\$60,989.52
Supplements:	\$9,165.87
Abatements:	\$11,897.34
Collected:	\$4,094,638.06
Total 2017 Outstanding:	\$131,888.16
Real Estate:	\$127,731.71
Personal Property:	\$4,156.45

Personal Property Outstanding:

Year	Balance
2002	1,596.87
2005	111.70
2006	100.40
2007	137.25
2008	349.25
2009	349.25
2010	268.55
2011	294.60
2012	115.71
2013	1,296.63
2014	428.66
2015	674.95
2016	1,095.34
2017	4,156.45
Total	10,975.61

2018-2019 Prepaid Taxes: \$37,209.31

2017-2018 Outstanding Real Estate Taxes

Name	Total Outstanding
*Alberts, Wally	469.84
*Alling, Mildred I	1,827.69
*Ballou, Faith	358.54

* Denotes payment in full after year-end.

Bayard, Susan A	1,303.80
Bemis, Tracey L & Smith, Kevin J	31.66
Benzie, Thomas & Carol	2,136.96
*Berard Jr, Robert Paul	1,124.82
BKJ LLC	36.89
Brault, Linda & Roger	973.08
Brock, James A	30.21
Brock, James A	472.23
Campbell, Kenneth M Trustee	5,569.77
Campbell, Kenneth M Trustee Kenneth M Campbell Tst	1,042.30
*Cantwell Corp	421.35
*Cantwell Corp	3,226.11
*Capp, Catherine R & Gerry C	1,316.52
*Capp, Gerald & Catherine	1,003.29
*Capp, Gerald & Catherine	2,152.54
Capriole, Nicole	338.67
Caswell, Christopher	1,922.31
Collins, Janet F	2,858.82
*Cook, Jed	925.76
Crediford, William S	1,860.30
*Crowley, Robert & Mary	659.85
*Crumb, Jamie C	1,523.62
*Daly, Edward J	3,159.81
Day, Wayne	727.85
Doan, Wilbur & Mary	2,482.37
Dupuis, Joshua Thomas	3,674.17
Dyer, Rodney	38.16
Eaton, Harold P	1,532.76
*Farwell, Gregory Sr & Diana	1,531.17
Ferland, Linda	211.90
*Fiore, Thomas A	1,158.31
Flannery, Priscilla	3,073.47
*Gagnon Sr, Thomas M & Bonnie M	942.07
*Gergely, Michael & Norma Jean	-35.77
*Gerrish Corp	101.04
*Gerrish Corp	84.27
Ghidoni, Richard D & Poole, Margaret, W	1,844.40
Gile Orchards	66.78
Gile, Bruce G	349.80
Gile, Bruce G & Carolyn M	1,379.32
*Gilman, Howard F	2,768.19
Goodwin, Lorelei	31.80
*H A Stone & Sons	1,689.85
*Hall Jr, Kenneth A	434.07
*Hall Jr, Kenneth A	455.53
*Hall, Melissa J	413.40
*Hamel, Richard A	2,295.96
*Hartford, Kevin	1,465.18

* Denotes payment in full after year-end.

Haskell, James & Emily	1,327.65
*Holmes Jr, Harold P & Alicia L	595.06
*Hussey, Michael & Lucille	1,899.25
*Hussey, Michael P	1,216.35
*Ivey, Wendell & Jennifer	1,315.42
*Jones, Patricia	573.99
*Joslyn, Nancy M	1,433.63
*Josserand Jr, John L	1,620.21
*Josserand Jr, John L	570.81
*Keating, Geoffery	5.37
*Kelly, Katherine	511.18
Lavoie, Richard & James R	1,402.38
*Lawrence, Carole Lynn	484.95
Lovell, Kenneth	1,003.29
*MacMillan, Pauline L	1,388.07
*Malin, Charles D & Dona	17.27
Mayer, Brian David & Dade, Carolyn G	1,663.14
*McMahon, Edward & Carie D	9.48
*Menelly, Richard A	2,594.88
Murley, Charles E & Heather E	1,669.68
Nunan, Nancy	556.87
Ouellette, Gail, Pennell, Ellen A, Bean, Wendy J	2,065.41
*Packard, Michael D	1,380.12
*Paquin, Lisa J & Robert J	79.08
*Perron, Mark	77.11
*Pike, James & Nancy	309.73
Pirini, Jeffrey & Amy	700.87
Poulin, Cathy	561.13
Randall, Sasha & Malone, Christopher	2,687.10
*Reid, Charles D	1,811.01
Reny, Liza M & Christopher J	2,586.93
*Roberts, Nathaniel	63.25
Robinson, Clinton J & Deborah	5,652.45
Roux, Larry H & Rachel A	5,000.55
Roux, Larry H & Rachel A	1,508.91
*Sears, Debra Jean	72.72
*Silvia, Steven J	1,553.43
Smith, Kevin J & Tracey L	1,396.02
Spaulding, Ronald	470.00
Stonefield Aggregates, LLC	89.83
*Strickland, Audrey	905.50
Thompson, Deborah A	1,912.77
*Vasalle, Stanley P	1,699.71
*Woodward, Ron	357.47
*Worden, Ronald	2,165.58
*Vienneau, Kenneth J and Irene D and Stacie A	805.81
	<hr/>
	127,731.71

* Denotes payment in full after year-end.

Outstanding Personal Property Taxes

Name	Year	Balance
ADELPHIA	2002	1,596.87
Arlit, Jeff	2010	73.36
Arlit, Jeff	2011	74.48
*AT &T Mobility, LLC	2016	41.40
AT &T Mobility, LLC	2017	202.73
Becker, Renee & Prescott, Jeff	2016	149.99
Becker, Renee & Prescott, Jeff	2017	143.10
Boudrot, Scott	2017	146.28
CARAID, Jamie	2007	7.83
CARAID, Jamie	2008	66.04
Caraid, Jamie	2009	66.04
Caraid, Jamie	2010	32.75
Caraid, Jamie	2011	33.25
Carson, Mike	2015	36.25
Chamblee, Leon & Susan	2016	176.74
Chamblee, Leon & Susan	2017	190.80
*Conant House Realty	2017	79.50
Cossette, Bruce & Joan	2015	101.50
Cossette, Bruce & Joan	2016	106.05
Cossette, Bruce & Joan	2017	103.35
*Folsom Furniture Inc	2017	47.70
Francois, Joel & Brenda	2013	35.75
*George R Roberts Co	2017	8.56
Gilmans Auto Repair	2017	477.00
Guy, William & Dorothy	2017	161.68
Hastings, Alvin & Madden, Amy	2013	280.50
Hastings, Alvin & Madden, Amy	2014	213.75
Hastings, Alvin & Madden, Amy	2015	217.50
Hastings, Alvin & Madden, Amy	2016	227.25
Hastings, Alvin & Madden, Amy	2017	206.70
Jolie, Katherine	2017	381.60
Kelley, Dave & Stacey	2015	158.05
L & R Cleaning Inc	2017	285.48
Landry, Michael & Mary	2009	96.52
Landry, Michael & Mary	2010	52.40
Landry, Michael & Mary	2011	53.20
Landry, Michael & Mary	2012	53.20
Landry, Michael & Mary	2014	57.00
Landry, Michael and Mary	2005	111.70
Landry, Michael and Mary	2006	100.40
Landry, Michael and Mary	2007	96.14
Landry, Michael and Mary	2008	96.52
Lund, Ron	2015	2.15
Lund, Ron	2016	212.10
Lund, Ron	2017	174.90

* Denotes payment in full after year-end.

Maine Wood flooring	2017	44.52
Morgan, John	2011	21.95
Morgan, John & Sharon	2012	35.91
Morgan, John & Sharon	2013	37.13
Morgan, John & Sharon	2014	35.63
Morgan, John & Sharon	2015	36.25
Morgan, John & Sharon	2016	37.88
Murleys Auto Body & Sales	2013	96.25
Murleys Auto Body & Sales	2014	106.88
Murleys Auto Body & Sales	2015	123.25
Murleys Auto Body & Sales	2016	143.93
Murleys Auto Body & Sales	2017	182.85
*Northern Plasma	2017	269.99
Oak Street Realty LLC	2017	318.00
Perkins, Roland & Kristen	2010	110.04
Perkins, Roland & Kristen	2011	111.72
Perkins, Roland & Kristen	2009	186.69
Perkins, Roland and Kristen	2007	33.28
Perkins, Roland and Kristen	2008	186.69
*Rolands Auto & Truck Center	2017	174.90
Roy, Maurice & Autumn	2012	26.60
Roy, Maurice & Autumn	2013	27.50
Roy, Richard	2014	15.40
Shaker Valley RV Supplies, Inc	2013	563.75
Spring Hill Transcription	2013	255.75
Topcoat Paving	2017	270.30
Total		<u>10,201.23</u>

* Denotes payment in full after year-end.

OFFICE OF THE TOWN CLERK

The following meetings were held from July 1, 2017 to June 30, 2018

Sept. 27: Special Town meeting
November 7: State Referendum Election
May 15: RSU # 57 Annual Budget Meeting
June 12: RSU # 57 Budget Validation Referendum
June 12: State Primary Election
June 12: State Special Referendum Election
June 12: Annual Municipal Election
June 12: Special Town Referendum Election
June 16: Annual Open Town meeting

Dog Licenses: (Includes On-line licenses)

Male/Female: 86
Neutered/Spayed: 540
Kennel Licenses: 5
Special Service Dogs: 7

Fees collected and paid to: Treasurer, State of Maine: **\$1,839.00**

Fees collected and paid to: Treasurer, Town of Alfred

Animal Control Fees: **\$1,826.00**

Agent Fees: **\$ 516.00**

MOSES Licenses (Hunt/Fish/Archery):

Total number of licenses sold: 131

Fees collected and paid to: Treasurer, State of Maine: **\$3,180.00**

Fees collected and paid to: Treasurer, Town of Alfred: **\$ 214.00**

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

Fees collected and paid to: Treasurer, State of Maine: **\$ 630.80**

Fees collected and paid to: Treasurer, Town of Alfred: **\$3,423.40**

Vital Statistics

Resident Births: 23
Resident Deaths: 36
Resident Marriages: 17
Total Burial Permits: 60

Total Active Voters: 2,385

Democrats: **677** Republicans: **652** Green Party: **64** Libertarian: **8** Unenrolled: **984**

Respectfully submitted,

Andrew J. Bors, Town Clerk/Registrar of Voters

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

Permit Type	Construction Value
14 New homes	\$ 3,008,728.00
4 New mobile home	\$ 654,813.42
1 New modular home	\$ 128,000.00
7 New garages	\$ 124,400.00
11 Accessory structures	\$ 56,349.00
8 Additions	\$ 247,650.00
12 Renovations	\$ 224,400.00
8 Decks	\$ 52,176.00
Mechanical permits	\$ 81,800.00
Demolition permits	\$ 00.00
4 Barns	\$ 126,500.00
Pools	\$ 92,000.00
10 Growth permits	\$ 00.00
12 CEO issued Land Use Permit	\$ 00.00
Issued Occupancy permits	\$ 00.00
Total permitted value	\$ 4,796,816.42
Total building fees received	\$ 60,273.00
Plumbing permit fees	
11 Internal plumbing permits	\$ 1,187.50
11 Complete sub-surface waste systems	\$ 2,635.00
2 Subsurface Wastewater Disposal Fields Only	\$ 325.00
Total fees received	\$ 4,147.50

Greetings Neighbors,

As of March 23, 2018 the State of Maine adopted the 2015 International Residential Building Code, the 2015 International Building Code and the 2015 Existing Building Code. The State of Maine also adopted the 2015 Uniform Plumbing Code. The State continues to apply the 2009 Energy Code.

These Codes Apply to all Towns through the State Maine that have adopted "M.U.B.E.C". "Maine Uniform Building and Energy Code". "Section R105 Permits." Of the 2015, IRC exempts permits for the following:

1. One-story detached accessory structures, provided that the floor area does not exceed 200 square feet. **Note the Town of Alfred Requires permits for these structures exceeding 120 square feet.**
2. Fences not over 7 feet in height.
3. Retaining walls that are not over 4 feet in height measured from the bottom of the footing to the top of the wall, unless supporting a surcharge.
4. Water tanks supported directly upon grade if the capacity does not exceed 5,000 gallons and the ratio of height to diameter or width does not exceed 2 to 1.
5. Sidewalks and driveways.
6. Painting, papering, tiling, carpeting, cabinets, counter tops and similar finish work.
7. Prefabricated swimming pools that are less than 24 inches deep.
8. Swings and other playground equipment.

9. Window awnings supported by an exterior wall that do not project more than 54” from the exterior wall and do not require additional support.

10. Decks not exceeding 200 square feet in area that are not more than 30 inches above *grade* at any point. Are not attached to a dwelling and do not serve the exit door required by Section R311 .4 of the Code (the required entrance/exit door)

If your project is not listed in the **Exempt from Permit** list above **You need a Permit.**

If you have any questions, **Please don't hesitate to contact The Code Enforcement Office.**

Remember, winter is on the way. It's your responsibility to be prepared. Please prepare early so you and your family can be **Safe.**

Respectfully Submitted,

Jim Allaire
CEO/BI/LPI

FUELING FEBRUARY

The Fueling February emergency heating fuel assistance program continues to be a very important program for those needing emergency fuel assistance during the winter months. In the 2017/2018 heating season this program has provided heating fuel for 17 households in our community. The amount of assistance totaled \$7,127.78 averaging \$419.28 per household.

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

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

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

Respectfully submitted,

Donna Pirone
Arlene Carroll
Joyce Krahling

SOLID WASTE AND RECYCLING

The Zero Sort recycling is still working very well. We have had a lot of positive feedback from our residents on how easy it is to drop off their recycled items now. “One stop drop” is a convenient way to recycle instead of having to sort everything. Speaking of sorting, there has been an issue with residents bringing their recyclables and other materials and standing at the zero sort container and sorting items there. This is NOT the place to sort through items. We ask that you be prepared when you come to the transfer station by pre-sorting your items before you arrive. Doing this will greatly help with the “flow” and keeping the lines moving! We continue to educate our residents and ask that you keep up the good work in your recycling efforts. We would like to encourage everyone who is not recycling to consider starting. It is good for the planet and good for our town. The Town of Alfred’s recycle rate for 2017 was 55.21%, which is awesome. We pay a disposal fee for MSW (municipal solid waste). In 2017/2018 the Town spent \$58,081.33 to disposal of its 812.44 tons MSW at a rate of \$71.49 per ton. The Town also spent \$9,584.32 on the hauling of the MSW. We don’t pay any disposal cost for zero sort/recycled items, only hauling cost. If everyone recycled MORE we would probably see a dramatic reduction in disposal cost for MSW. If you would like to buy a recycle bin, they are available at the transfer station for \$10.00. You can also put your items in a cardboard box or paper bags they’re recyclable!

We would like to welcome Steven Dochtermann as the new Transfer Station’s supervisor. Steven has been working there for quite a while now. Steven is a great fit for the position replacing Morgan Stearns.

The Treasure Chest continues to be an asset to residents looking for usable household and miscellaneous items.

We would like to add that the transfer station does have speed limit signs posted for everyone’s safety! Please be courteous when driving at the transfer station and obey the speed limit. Let’s keep everyone safe!

SUMMARY REPORT 2017/2018				
	Tonnage	Expense	Income	Net
Compactor	812.44	\$ 67,665.65		\$ 67,665.65
Single Stream Compactor	218.31	\$ 6,049.23		\$ 6,049.23
Demolition	326.53	\$ 31,739.94	\$ 675.00	\$ 31,064.94
Metal (BBI haul no charge)	81.79		\$ 8490.72	\$ 8,490.72
Pine Tree Mixed Plastic to Casella	30.31	\$ 1,833.10		\$ 1,833.10
Transfer Station Expenses/Income		\$ 12,840.51	\$ 47.40	\$ 12,793.11
Tires (count)	640	\$ 930.00	\$ 752.00	\$ 178.00
Universal Waste	13.59	\$ 244.26	\$ 168.08	\$ 76.18
Returnable (bottle/can/units/each)	149,072			
Propane Tanks	27		\$ 37.00	\$ 37.00
Brush	192.32	\$ 4,320.00		\$ 4,320.00
Pepin Hauls (All)		\$ 655.00		\$ 655.00
Shingles (BBI Haul/TS fees)	31.49	\$ 366.62	\$ 150.00	\$ 216.62
Commercial Paving (Shingles/glass)	25.17	\$ 2,293.99		\$ 2,293.99
Salvation Army	6.2			
GRAND TOTALS		\$128,938.30	\$10,320.20	\$118,618.10

Respectfully submitted,

Donna Pirone & Steven Dochtermann

PARSONS MEMORIAL LIBRARY

Last year was focused on building and grounds upgrades. Much needed masonry repairs included extensive repointing and landing replacement. Trees on the lawn were pruned heavily to remove deadwood and fertilized. Thanks to a Canopy grant the town received, the library has two new maple trees. Efficiency Maine provided us with a Small Business Initiative that allowed us to upgrade to LED lighting throughout the library. Two of the library gardens have been overhauled with many thanks to Lois Delp and Su LaChance for their efforts.

The 2017 Children's Summer Reading program was a big success. The end of the summer finale featured a magic show funded by the Maine Public Library Fund (Income tax check-off "Many small donations make a big difference!") and was one of the best attended events at the library ever.

Summer concert series-Thanks to funding by the Jose Fenderson Trust the library presented its first ever concert series starting in May 2018. Featuring a mix of musical styles the concerts on the lawn and indoors have been well received and will continue through August.

The Friends of Parsons Memorial Library continue to raise funds to support library programs, services, and needs. Our major fundraiser, the Alfred Festival Day Book Sale, brought in funds that supported several programs. These included providing supplies for the summer reading program, purchasing passes to the Children's Museum and the Sanford Mainers, and underwriting the Library Scholarship which is given to a graduating high school senior who is a resident of Alfred. This year's recipient was Jackson Pierce. The Friends' fundraising efforts also support the purchase of "big ticket" items that fall outside of the library budget. Recently the Friends have purchased a large screen TV and the Event Signs which are placed near the road in front and back of the library to announce programs. The Friends also provided refreshments for several library events, decorated the library during the holidays, and hosted the ever popular Cabin Fever Potluck in the winter. This year's event, held on St. Patrick's Day, featured Irish-themed trivia and an Irish spelling bee. The Friends have set up an email announcement system. If you would like to be notified of upcoming events at the library, please provide your email address to the librarians. The Friends are grateful to the many community members who support our efforts by attending events and donating baked goods. The Friends meet at 7:00 p.m. on the first Wednesday of each month (except January and August) and all are welcome to join us.

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

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

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

Programs and meetings:

Preschool Story time: Tuesdays at 10:00 am.

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

Friends of the Library: 1st Wednesday of each month at 7:00 pm.
Book Discussion group: 4th Monday of each month at 7:00 pm.
Library Board of Director's Meeting: 1st Monday of each month at 7:00

Respectfully submitted,

Gus Hedden



The Parsons Memorial Library
World Class Book Cart Drill Team
Alfred Festival Grand Parade 2017

ZONING BOARD OF APPEALS

The Zoning Board of Appeals reviewed one case during the 2017-18 fiscal year. This case concerned the York County Shelter and was decided in the Shelter's favor. Otherwise, we have had a few informational meetings to welcome new members and vote for officers.

We would like to thank members Heidi Gendreau, Joyce Krahling and our Secretary Darcy Hobgood as they leave us.

Respectfully submitted,

Scott DeWolfe, Chair

Dennis Brewster, Vice Chair

Cindy Swaney

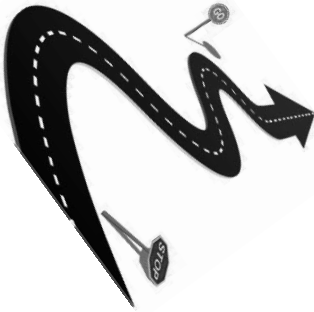
Elaine Beal

John Caramhalis

Rick Carter

Julie Gerrish

ROAD COMMISSIONER 2017-2018



I continue to enjoy serving as the Town of Alfred Road Commissioner. Another year has passed and we faced some of the same issues and problems that occur with each season.

Repairing potholes and washouts, mowing the sides of the roadways, replacing needed guardrails and culverts are a few of the ongoing tasks that the town faces every year.

Maine winters always leave us guessing. We keep a good supply of sand and salt on hand to meet the need and in 2017 year we did go over the approved amount. The snow season lasted late into the spring creating a longer need for these materials. Because the Town is now working with a contract for snow removal, the Plowing budget has and will remain as approved by Town Meeting each year.

The Town approved \$320,000.00 at the June, 2017 Town Meeting for paving and paving prep work. The Brackett Hill Road, the Back Road and the Blueberry Hill Road were rebuilt and paved in the summer of 2017.

During the spring of 2017 we assisted with the Canopy Grant project with many volunteers to remove old dying trees and plant new trees in the Town Green. This was a great project for the Town and I enjoyed being a part of it. We also, at the same time, planted new trees at the Library and replaced a tree at the Public Safety building.

I wish to thank my crew who have done an excellent job in all aspects of road work.

I thank all of Alfred's citizens for their continued support and look forward to serving you next year.

Respectfully submitted,

Jon Lord
Road Commissioner

ALFRED FIRE DEPARTMENT

This past year we saw our run volume for the Alfred Fire Department drop down by 28 calls for service. We did go to Sanford for the Mill fire and their major brush fire. In Alfred we had an extensive car accident involving a tractor trailer truck and car in to a building in the village when the road flash froze. We had 4 different departments including life flight there all working hand to hand to save the patient. Car accidents and mutual aid fires continue to be a major piece of our work load in Alfred.

This year we said bye to Chris Carpenter our full time firefighter for 8 years. He has stayed on as a per diem and call firefighter/Advance EMT. As he moves on we wish him luck with his future endeavors. We are welcoming Jamie Mouzas as our new full time firefighter/EMT he has been a firefighter for 5 years with Biddeford and Goodwins Mills call force. Stop in and say hi if you have the chance.

Addiana Palmitessa, from Sanford is our new live-in student this year she has already completed Firefighter 1 & 2 certifications and obtained her Basic EMT from the Sanford Regional Technical Center. Addiana is also enrolled in an Advanced EMT class.

This past year members contributed hundreds of hours of training in many areas. David Eggleston, Casey Cyr, and Gabe Leibensperger have completed Firefighter 1 & 2. David Eggleston received his Basic EMT license. Our other members continue to receive ongoing education to help serve the great citizens of Alfred.

This past year Chief David Lord stepped down as Fire Chief. He was Chief for 15 years. He is going to stay on as a firefighter/EMT. His knowledge, leadership, and time he has put into this department were second to none. We are very fortunate that Chief Lord will be remaining on the department as a Firefighter and an EMT.

This upcoming year we will be changing the way Alfred Fire and Rescue does business. We have hired Chris Carpenter as our Part Time Chief and we will be combining the Fire and EMS departments to one unified department. Traditionally the EMS and Fire departments have been separated on paper for years. We have worked well together on the same mission of protecting lives and properties. Working out of the same building the two departments have shared personnel and equipment. In keeping with the current trends in Fire and EMS the move makes logistical and procedural sense after a very careful and extensive review.

I would like to close by thanking all of the members of Alfred Fire & Rescue for their continued dedication and professionalism. I would also like to thank the townspeople for their continued support of emergency services as we strive to provide them with the best protection possible.

Respectfully Submitted,

Christopher R. Carpenter
Fire Chief

ALFRED RESCUE

Alfred Rescue responded to 44 more calls last year than in the previous year. The extra per diem staff we received last year as helped with our call volume.

This past year members contributed hundreds of continuing education hours to keep up with their EMS licenses. We have added a new live in student who is an EMT to help assist per diem staff at night.

Addiana Palmitessa, from Sanford is our new live-in student this year she has already completed Firefighter 1 & 2 certifications and obtained her Basic EMT from the Sanford Regional Technical Center. Addiana is also enrolled in an Advanced EMT class.

This upcoming year we will be changing the way Alfred Fire and Rescue does business. We have hired Chris Carpenter as our Part Time Chief and we will be combining the Fire and EMS departments to one unified department. Traditionally the EMS and Fire departments have been separated on paper for years. We have worked well together on the same mission of protecting lives and properties. Working out of the same building the two departments have shared personnel and equipment. In keeping with the current trends in Fire and EMS the move makes logistical and procedural sense after a very careful and extensive review.

I would like to close by thanking all of the members of Alfred Fire & Rescue for their continued dedication and professionalism. I would also like to thank the townspeople for their continued support of emergency services as we strive to provide them with the best protection possible.

Respectfully Submitted,

Christopher R. Carpenter
Rescue Chief

BUDGET COMMITTEE

The budget committee met for the first time to review the 2017-2018 budget on April 3, 2017 and completed our task on May 25, 2017. In this short seven week timeframe the committee had several tough decisions to make as this was the Town's first July – June fiscal year, after transitioning from a calendar basis year. One of the obstacles the Town continues to face is the State mandated LD 1 municipal tax levy limit. Although the overall budget did increase by approximately \$300,000, with the LD 1 limitation several warrant articles were reduced from the original amounts requested. We continue to recognize that our infrastructure demands grow each year, as does the need to finance the basic areas that make the Town of Alfred the enjoyable place that we embrace. The proposed budget that was sent to the voters on June 17, 2017 was fully adopted by those in attendance.

The committee would like to thank the departments and committees for their continuing fiscal responsibility while still being able to maintain the high level of service they bring to the Town.

Respectfully submittd,

Fred Holt
Lee Steele
Joe Olzewski
Harold Metcalfe
Priscilla Blanchette
Mark Rogers
Ken Gerry

ROSS CORNER FIRE COMPANY

Annual Report for 2017

I would like to once again thank the Company members and their families for their generous support and efforts in 2017. The year ends strong with 14 active members. Younger members have joined and training continues to be a major focus allowing Ross Corner Fire Company to offer coverage to the towns of Shapleigh, Waterboro and Alfred well into the future. Our current membership is strong, but we are always open to new interested prospects. The pay is nonexistent, but the rewards are enormous. We can be reached through social media or email at RCFCSecretary1787@gmail.com if you are interested.

While the number of calls decreased 25% from the prior year, 2017 will unfortunately be remembered for two major fires, the Sanford Mill fire and the Asian Taste/Plummer's Hardware fire in Waterboro. Ross Corner Fire Company is proud to have assisted with these events and 41 other calls. The chart to the right provides a recap of the types of calls responded to in 2017.

Upgrades to the Station in 2016 have provided the efficiency expected in regards to heating and accessibility. Budgeting for continued maintenance and repairs of our trucks and equipment is ongoing. Particular focus is being given to seeking grants and alternative methods of funding for big ticket items.

The Ross Corner Fire Company would like to thank the communities we serve for your continued support. As a completely volunteer organization your support provides the catalyst for membership and training endeavors.

Sincerely,

Dave DeLapp
Chief – C1

<u>CALL</u>	<u>Town-</u>	<u>Total</u>
MVA		14
Chimney Fire		2
Structure Fire		6
Fire/CO/Smoke Investigation		6
Station Coverage		3
Brush/Woods Fire		2
Overdose / CPR		0
Wires in Roadway		3
ATV Accident		0
Pedestrian Hit by Vehicle		0
Vehicle Blocking Road		0
Lift Assist		3
Fire Alarm Activation		0
Tree in Roadway		3
Permitted Burn Investigation		1
Vehicle Fire		3
Total by Town		
	Waterboro	9
	Alfred	11
	Shapleigh	19
	Acton	1
	Lyman	1
	Sanford	1
	Newfield	1
TOTAL CALLS		43



1787 Gore Road, Shapleigh, Maine 04076

CONSERVATION COMMISSION

The Conservation Commission welcomes Marti Northover as its newest member. The commission still has openings for new members. Please join us for interesting outdoor activity. Members of the Commission met with the US Forest Service and received special training in the use of equipment to maintain the trails that are in the Massabesic Forest. Through this training the Commission members are now certified volunteers with the US Forest Service. This allows the members to better upgrade and maintain the trails that residents and visitors to the town of Alfred use and enjoy. This year several bridges and walkways on the BC Jordan and Littlefield trails were jointly repaired with the Forest Service and Conservation Commission.

The Commission continued its successful winter speaker series. Once again this year the Commission held a bluebird and bat-house building activity. The photo below shows children and parents completing their kits. This year the Commission was surprised by the turnout and did not have enough kits for some residents to build. Several residents had to leave without building a house. We felt extremely bad about this and hope to be able to correct this for next year.



The Center for Wildlife in Cape Neddick returned and brought hawks, owls and a beautiful black porcupine. The speaker explained the habits and the characteristics of each animal. This event has always been enjoyed by children and adults alike and it's a pleasure for the Conservation Commission to provide this educational program.

This year the Commission hid painted rocks on the trails in Massabesic and sponsored a scavenger hunt. Children who found the location of the various rocks were awarded prizes. This event was so successful it is planned to be repeated this year.

Connie Studer, our expert tracker from The White Pines program in New Hampshire led us on a hike through the Clayton Carl trail and showed us how to identify various animal tracks. This year we saw the usual deer, raccoon and rabbit tracks but were surprised to see some fisher cat tracks in Massabesic.

The Commission participated in the Alfred festival. This year members assembled a gift basket that was raffled off for no charge at the festival. The annual picnic with the Parish Paddlers was again a successful event. Local vegetables and hamburgers and hot dogs were grilled and enjoyed by all. The Parish Paddlers provided salads, deserts and drinks.

On a sad note, long time member of the Commission, Ray Drown passed away. For years, when the gates to Ida Jim Road were left open, Ray and Clayton Carl drove through the forest and picked up trash and brought it to the transfer station for disposal. Ray was also one of the original members who built and installed the wood duck houses that can still be seen in and around Estes Lake and some of the wetlands in Massabesic Forest. Ray was also the chair of Alfred's Veterans committee. Ray will truly be missed. Several donations were received by the Town in Ray's memory and the Conservation Commission plans to erect a bench at the Clayton Carl trail in his honor. Stay tuned to the date and time of the ceremony.

Respectfully submitted,
Fred Frodyma, Co-Chair, Michael Kay, Co-Chair

PARK AND RECREATION

It has been a busy year for Alfred Parks and Recreation. We have new programs, new members, new enthusiasm and a renewed passion to serve our community and its citizens as a whole.

Our basketball program continues to grow. We expanded our age group to include pre-kindergarten kids this year. Alfred Parks and Recreation held skills and drills for all ages and also had two travel teams for the 3-4 graders and a 5-6 travel team as well. As a group we had over 100 kids in the basketball program with parents stepping up to help and give their time coaching, officiating, and cleaning up. We were even able to host the league play for a weekend for the first time. Basketball isn't just for kids, we have men's basketball Monday nights during the school year from 6-9 at Alfred Elementary.

Alfred Parks and Rec held our Annual Christmas tree lighting in December with the library lawn lit up with lights and full of decorations, we had a kid's workshop, a visit from Santa, and lots of treats and refreshments. Along with lining the streets with candles we also added a lit Christmas tree to the town green.

Due to unusually warm weather in February and poor Ice conditions our Ice Fishing Derby on Shaker Pond was cancelled. We will be back this upcoming year for what will be an even bigger Ice Fishing Derby.

Spring would not be complete without a visit from the Easter Bunny at the library. Kids got to have their picture taken with the Easter Bunny and also received a special gift.

Mother's Day Tea this year was cancelled due to the lack of interest. Alfred Parks and Recreation will continue to try to find a Mother's day event to celebrate the occasion, and that people are interested in attending. We are always looking for fresh Ideas.

Alfred Parks and Recreation worked closely with Alfred Lyman Little League and Shaker Valley to clean the park and fields to get ready for the season.

Father's Day kickball and Cookout was a lot of fun and had a great turn out. We are hoping this coming year we can fill both fields.

The Alfred Festival Day Parks and Recreation worked closely with the Alfred Festival committee. Our members were out in force, selling sno-cones and cotton candy, running the bounce house, and hosting mad science.

Alfred Parks and Recreation hosted our first Movie in the Park after the festival and had a great turnout. Those that attended got to watch Peter Rabbit on the big screen on the tennis courts. The concession stand was open serving hamburgers, hot dogs, s'mores, popcorn and refreshments. We will be hosting another Movie September 29th.

Along with new programs and members Alfred Parks and Recreation was able to complete and open the new concession stand, rebuild the tennis backstop, fix the sagging tennis nets, and build a new parking lot for the soft ball field. We also raised enough money to purchase concessions equipment and supplies and rebuild the event grill.

We are constantly looking for new ideas and programs to offer to our community. Alfred parks and Recreation is not strictly for the children of this community. We are hoping to get more seniors involved and would love to have some senior members on the board.

We would also like to thank the Selectmen, Joyce and Fred for their support throughout the year.

Respectfully submitted,

Dean Currier

PLANNING BOARD

Fiscal Year 2017-2018 has been very active for the Planning Board. Not so much from Land Use Applications, but from the Comprehensive Plan elements that require changes to The Code of Alfred. This year has also seen some personnel changes on the Board. Art Karcher and Raymond Blanchette resigned their seats, and Heidi Gendreau and Stephen Gile were sworn in as their replacements. Alfred Carlson stepped down as Chairperson to the position of Vice Chairperson, and Richard Pasquini assumed the position of Chairperson. Darcy Hobgood resigned her position as Tax Collector and Planning Board Secretary. Tammy Bellman assumed the position of Planning Board Secretary. The Board is fully staffed with very capable professionals spanning many disciplines and are a credit to the Town of Alfred.

The new Comprehensive Plan brought the opportunity of Contract Zoning allowing Alfred to modify certain elements of code to assist the petitioner with their development goals while creating positive impact on our town. The first sub-division to utilize this new zoning opportunity was a 55+ community on Federal Street named "On Shaker Pond". This was our only sub-division for this year and was approved by the Board in December.

A complete review of the Comprehensive Plan was conducted resulting in Code language change recommendations and redefining some categories in our Land Use Tables. Perhaps the most significant work resulting from the Comprehensive Plan was the creation of Mix Use Districts along the major corridors through town. Mixed Use Districts allow businesses and homesteads to occupy land areas encouraging smart growth and generating the potential of increased revenue for Alfred. With the assistance of the Southern Maine Planning & Development Commission (SMPDC), the Board defined the Mixed Use Districts and are making Code change recommendations to the Select Board for Warrants to be proposed at a Special Town Meeting in the September 2018 timeframe.

Other Land Use Applications in addition to the "On Shaker Pond" sub-division include:

- New home at 96 Old Falls Pond Road in Resource Protection District
- Vintage Camper Restoration and Sales Business at 8 Court Street in Village Center District
- Expansion of Use at 48 Pond Road in Resource Protection District
- Holistic Wellness practice at 113 Old North Berwick Road in Rural Residential District
- Expansion of Use at 11 Oak Street in Village Center District
- Camp wood bundling business at 81 Roux Road in Rural Residential District

The Planning Board continues to monitor the test wells surrounding Alfred's water supply. Samples from all test wells have maintained nitrate levels below the State mandated maximum of 10mg/l. These wells are tested quarterly.

The Planning Board is looking forward to implementing the new ordinances that arise from the Comprehensive Plan over this coming year and serving the residents and businesses of Alfred.

Thanks to the members of the Planning Board for their contribution and hard work during the year

Respectively submitted,

Richard Pasquini, Chairperson

Alfred Carlson, Vice Chairperson

George Dugovic, Fred Frodyma, John Ibsen, Heidi Gendreau and Stephen Gile

VETERANS COMMITTEE

In 2017 calendar year there were three veterans interred in Evergreen Cemetery: Richard C. LeBrecque- date of death May 19, 2017; Blaine C. Goodrich- date of death July 22, 2017; Charles S. Kokernak- date of death Sept. 1, 2017; also John C. Frothingham- date of death Jan. 26, 2018 [deceased this fiscal year].

We are pleased to announce that the 2017 Alfred Veterans Committee Scholarship was awarded to Gabrielle Langlois. This year's award totaled \$851. Additions to the scholarship fund were made by Dr. Dennis Brewster [\$104.74] and the Alfred Veterans Committee [\$100]. Many additions were made this year in memory of our late Veteran's Committee chairman, Ray Drown [\$425]. Ray would be pleased that so many folks graced his memory in this manner. The scholarship fund accrued \$149.45 in interest this year and totals \$26,838.24 [as of June 30, 2018].

Like robins and rhubarb, the sight of Veterans Committee members creeping through back yards and woodlots with a handful of flags is a sure sign of spring. We're out there in the slim season between snow banks and blackflies seeking to honor Alfred Veterans. And, again, we successfully completed our task by Memorial Day. The Alfred Village Cemetery and 14 outlying cemeteries were decorated May 2, 2018 and Evergreen Cemetery was decorated May 19, 2018. Thanks to all who assisted.

The Committee welcomes two new members this year: Tammy Chadbourne and Ron Ouelette. Welcome aboard Tammy and Ron.

Reflections: One hundred years ago, America called on her young men to serve in World War I. Among those who answered the call was Lew Gordon, originally from Lyman, later of Alfred. As a young soldier, Lew recalled being sent by railroad to the training camp and seeing on one side of the tracks the vast camp of barracks, tents and drilling fields. On the other side of the tracks stood an enormous pile of crates and boxes which, he assumed, held military supplies. On closer inspection, Lew realized the boxes were actually a pile of coffins waiting to receive the victims of the flu epidemic of 1918 that was sweeping the training camp. Germs and disease laid low far more young men than the Kaiser's shot and shell. Lew survived the camp and the war and came home to farm on Kennebunk Road with his soul-mate Lilly Yates Thompson Gordon. Lew is buried in Evergreen Cemetery and is honored with a flag every spring.

The Committee would be remiss if we did not note the passing of our long-time Chairman Ray Drown. Ray loved his home town of Alfred and felt privileged to honor those who served in the armed forces. He kept the committee on task in a manner that made members feel it was a privilege as well. Ray enjoyed nothing more than sitting on the tailgate of his truck and scanning the newly decorated cemetery with the fresh green growth of a new spring and crisp flags flapping in a warm breeze. It was always a good day and a job well done. This spring, Ray got a crisp flag in his holder as we honored his dedication and memory. At ease, Ray...Job well done.

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

Respectfully submitted,

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

ALFRED FESTIVAL

Friday July 14th through Sunday July 16th Alfred residents came together and offered festivities for our town and surrounding communities. The Alfred Festival has served as our town's annual opportunity to be with family, friends and neighbors through volunteering, participating and enjoying music, crafts and fun events and 2017 was a shining continuation of that. A new planning committee was generated in early 2017 and quickly got to work, honoring many past traditions of the Festival and creating some new ones. We honored Joan and John Sylvester for their years of service and dedication to the town of Alfred.

We were able to erect the Big Tent again this year due to the generosity of many citizens and businesses in town. The tent has proven to be a feature, giving us shade from the sun and protection from the rain each year. We couldn't do it without the donations of those citizens and their contributions are a true testament to the commitment to the Festival. Under the tent we have many events- music, food, talent show- and it serves as a resting spot for those coming to the festival. Thank you!

Friday's events kicked off with the Chili, Chowder and Pie Challenge, sponsored by the Massabesic Lions. Donations of chili, chowder and pie are judged and then enjoyed by all of those in attendance. The Festival Committee switched up the musical offerings and a performance by Just Us turned out to be a real crowd pleaser.

Saturday as the main day of the Festival began early with the annual 4 mile road race. Year after year runners join us for this event and a real sense of community and connection is enjoyed by all. It is always a joy to see the runners and their families commiserating about Back Road and how deceptively hilly it is and laughing and enjoying each other after the race. The Lions Club pancake breakfast was offered and enjoyed by all. Crafters and vendors were ready for business early and many enjoyed brisk sales.

Our parade was a huge success with Grand Marshals Joan and John Sylvester riding in the lead convertible offered by Marc Motors. Larry Greer offered wonderful commentary and information about each of the parade participants. Thank you to Missy McCarthy for coordinating this year's parade.

The Parsons Memorial Library Friends book sale and the Alfred Parish Church events occurred throughout the day. We enjoyed purchasing gently used books and penny raffle tickets, offering two of our treasured town resources the opportunity to raise funds for their organizations. The Demonstration Tent featured Allison and Almon Williams, Cindy Lakin, John Sylvester, the PML Lego Club and many other craft and artisan demonstrations.

For the kids, there were pony rides, a bounce house and the Mad Science show. The Talent Show in the afternoon was a treat to attend- many fine musicians and dancers participated and each received a Shaker Pond gift certificate donated by Missy McCarthy and friends.

During the lunch hour, we welcomed town favorites The Kennebunk River Band and at night a supper by the Alfred Parish Church, accompanied by musical group MeCa.

On Sunday festivities continued with the Parish Paddlers and the Conservation Commission Family Picnic at the Brother's Beach and a Simple Gifts concert at the Shaker Museum.

Many, many thanks go to Festival Committee Members Chris and Rose Caswell, Carie McMahon, Shana Therrien and to Treasurer Arlene Carroll, Alfred Parish Church liaison Eric Ducharme and to co-chairs Bonnie Gagnon and Missy McCarthy. We all wore many hats! Other special thanks go to Joyce Wood, Donna Pirone, Fred Holt, the Selectmen, Jon Lord and many other town members who pitched in throughout the months of planning and on the Festival weekend.

Respectfully submitted,

Susan Pierce
Co-Chairperson

BROTHERS BEACH

The word is out. The Brothers Beach Town Park has experienced a continued increase in visitors, especially from mid-spring through fall. Many have commented about how enjoyable the property is and are thankful we have it. Even our newest residents have discovered and spent time on this peaceful and unique property.

Young families have been spending warm summer days enjoying the cool tranquility of the Park. Ice fishing remains a seasonal constant. Holiday weekends have also had a steady flow of activity. Those who swim, kayak, canoe and fish have been making regular visits in addition to those who enjoy sitting among the trees to read or relax.

The Beach Committee spent time grooming the property of fallen debris and improving some of the visual aesthetics of the Park's assets. At the entrance a new wooden beam gate replaced the old aluminum cattle style gate. New informational signs have replaced some older weathered pieces. The new signs have a consistent design and an appealing color palette for better cohesion with the surroundings. The parking area is now defined with concrete curbs and the lawn areas are regularly maintained to provide a comfortable picnic friendly environment. The Park is open all year. The entry gate is closed to automotive traffic during the winter and spring months to reduce the need for road maintenance.

If you haven't visited the Park, you must. If you have, you already know the treasure our small town has to enjoy.

Respectfully submitted,
Chad Perry, Chairman

Financial Statements

Town of Alfred, Maine

June 30, 2018

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Town of Alfred, Maine

June 30, 2018

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of and for the eighteen month period ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

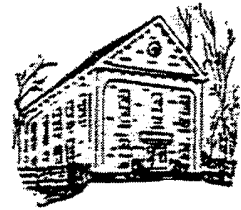
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or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

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

Management's Discussion and Analysis



Town of Alfred
Office of The Selectmen
P.O. Box 667
16 Saco Road
Alfred, ME 04002
324-5872



As management of the Town of Alfred, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the eighteen-month period ended June 30, 2018. 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 \$3,453,800 as of June 30, 2018, compared to \$4,855,818 as of December 31, 2016.

The Town's governmental funds General Fund Balance on a budgetary basis was \$325,693 as of June 30, 2018, compared to \$1,895,333 as of December 31, 2016.

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 and liabilities, 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 eighteen-month period change in net position. This statement includes all of the eighteen-month period'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, 2018 and December 31, 2016:

	<u>2018</u>	<u>2016</u>	<u>Change</u>
Governmental Activities			
Current and other assets	\$ 1,259,596	\$ 2,893,139	\$ (1,633,543)
Capital assets	<u>2,629,255</u>	<u>2,616,193</u>	<u>13,062</u>
Total Assets	3,888,851	5,509,332	(1,620,481)
Other liabilities	142,618	129,305	13,313
Long-term liabilities	<u>292,433</u>	<u>524,209</u>	<u>(231,776)</u>
Total Liabilities	435,051	653,514	(218,463)
Net Position:			
Net investment in capital assets	2,336,822	2,146,984	189,838
Restricted, expendable	336,249	340,040	(3,791)
Restricted, nonspendable	22,500	22,500	-
Unrestricted	<u>758,229</u>	<u>2,346,294</u>	<u>(1,588,065)</u>
Net Position	<u>\$ 3,453,800</u>	<u>\$ 4,855,818</u>	<u>\$ (1,402,018)</u>

As expected, the current and other assets dropped substantially due to the utilization of the Fund Balance to cover the six month transitional budget covering Jan – June 2017 where no property taxes were assessed thus reducing cash on hand. Liabilities decreased as our Long-term debt continues to be paid off and no new debt was assumed within the 18 months.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

The following schedule is a summary of the statement of activities for the eighteen-month period ended June 30, 2018 and year-ended December 31, 2016:

	<u>2018</u>	<u>2016</u>	<u>Change</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for services	\$ 314,049	\$ 205,026	\$ 109,023
Operating grants and contributions	51,688	53,484	(1,796)
General revenues:			
Property taxes	4,238,424	4,018,853	219,571
Excise taxes	1,100,458	615,723	484,735
Intergovernmental	345,223	233,637	111,586
Other	609,540	38,084	571,456
Total Revenues	<u>6,659,382</u>	<u>5,164,807</u>	<u>1,494,575</u>
Expenses:			
General			
General government	872,827	608,288	264,539
Public safety	925,119	759,936	165,183
Public works	1,432,704	911,063	521,641
Health and sanitation	322,794	194,161	128,633
Community services	17,917	19,877	(1,960)
Recreation	31,902	14,560	17,342
Cemeteries	8,830	6,180	2,650
Welfare	12,430	10,318	2,112
Library	135,447	79,790	55,657
County tax	149,184	144,171	5,013
Education	4,125,195	2,573,232	1,551,963
Unclassified	13,938	11,038	2,900
Interest on long-term debt	3,013	11,775	(8,762)
Capital outlay	10,100	-	10,100
Total Expenses	<u>8,061,400</u>	<u>5,344,389</u>	<u>2,717,011</u>
Change in Net Position	<u>\$ (1,402,018)</u>	<u>\$ (179,582)</u>	<u>\$ (1,222,436)</u>

The Governmental Activities schedule reflects the change in the fiscal year. 2016 shows 12 months of activity while 2018 shows 18 months.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

Most revenues increased proportionally from 12 to 18 months with the exception of Property Taxes and Other. Property tax collections represent a single tax commitment in each period as the 6 month budget for Jan-June 2017 did not have a tax commitment associated with it. The additional collections come as a result for a longer time period to collect from individual taxpayers.

Other revenue increase was a result of land sales, a donation of a concession stand and an increase in Code Enforcement permitting.

The increase in expenses across each category is what would be expected with an additional 6 month timeframe as no services or activities were planned in the 18 month budget from the previous 12 month budget.

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

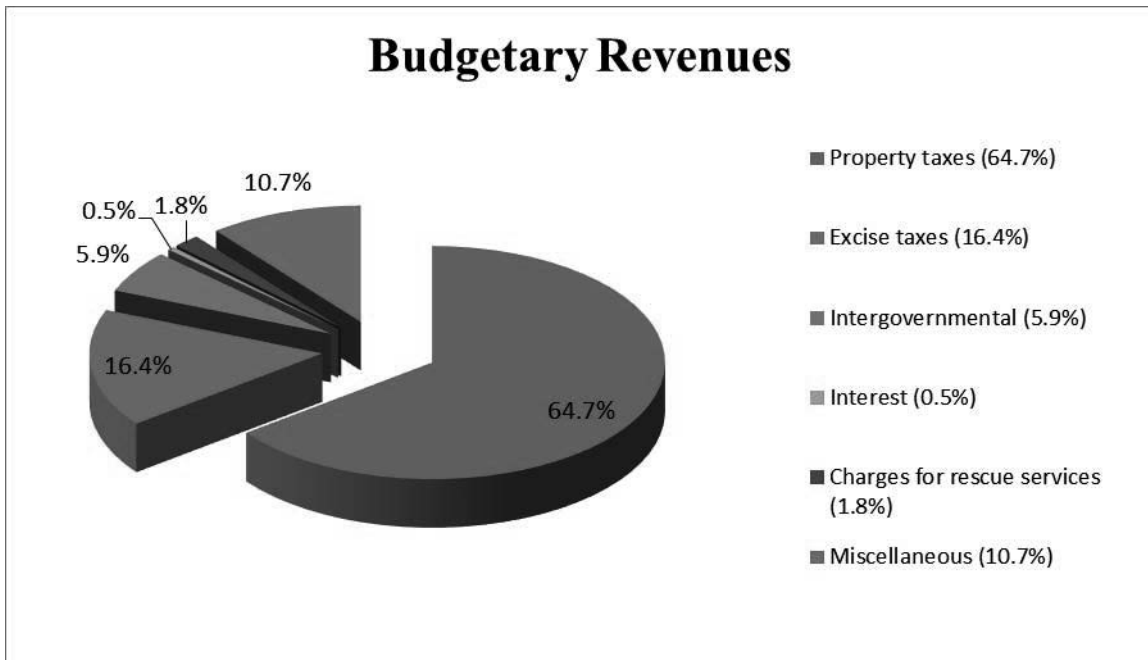
Our analysis of the Town's major funds begins with the fund financial statements and provides detailed information about the most significant funds-not the Town as a whole. Some funds are required to be established by State law. However, many other funds are established to help control and manage money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

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

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

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

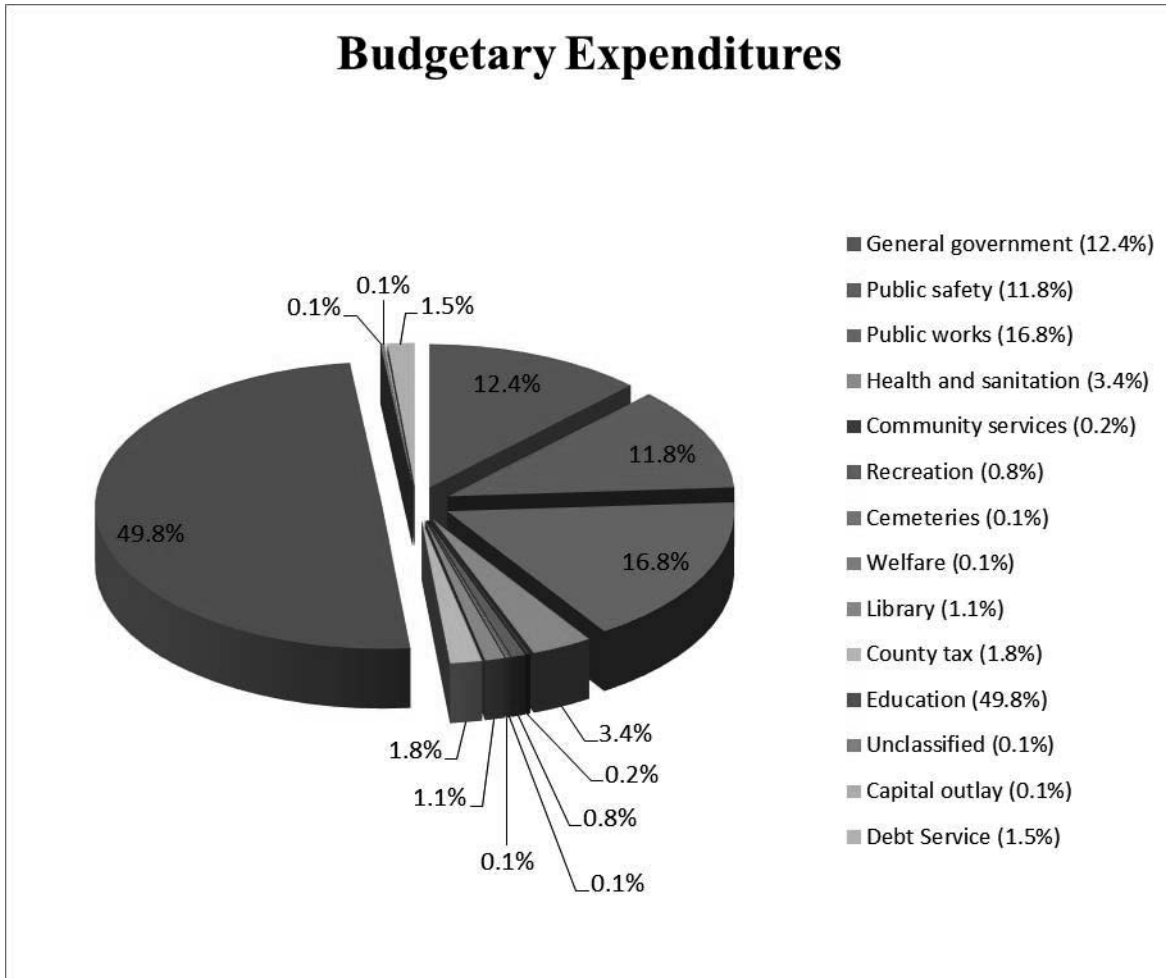


Although Miscellaneous revenue increased to 10.7%, which included the sales of land and a donation of a building, Property taxes and Excise taxes continue to be the primary source of revenue to the Town at 81.1% of the total, all of which are borne by the taxpayers of the Town.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

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



The Town expenses outside of our immediate control, RSU #57 and York County, continue to increase percentage wise with the total now at 51.6% of expenses. This means less than half of all cash outlay actually goes directly to support our infrastructure, safety and well-being of the community.

Management's Discussion and Analysis - Continued

Town of Alfred, Maine

Capital Assets

At the eighteen-month period end, the Town had \$2,629,255 in capital assets, net of accumulated depreciation, compared to \$2,616,193, last period.

The Town did add to our property holdings with the acquisition of the Cemetery abutting the Town Hall, our buildings, equipment and vehicles continue to depreciate in value due to their age.

Long Term Liabilities

At the eighteen-month period ended, the Town had \$180,000 in outstanding bonds and \$112,433 in capital lease obligations compared to \$300,000 and \$224,209 respectively, last period.

While the Town continues to pay down our Long-term debt we are cognizant of the fact there will be a need to purchase and or replace large ticket items in the near future and we are planning accordingly.

Budgetary Highlights

The budget to actual statement appears on page 10.

Although the actual Budgetary Fund Balance from the previous year saw a significant decrease it was expected due to the 6 month transitional budget being funded entirely with Fund Balance.

Economic Factors and Next Year's Budgets and Rates

After careful consideration during throughout the entire process the 2018-2019 budget was adopted by the taxpayers June 16, 2018 with a slight increase in total that will not create an increase in the mil rate.

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, 2018

	<u>Governmental Activities</u>
Assets	
Cash	\$ 727,516
Investments	273,195
Accounts receivable, net of allowance	58,234
Taxes receivable	138,743
Tax liens	33,595
Tax acquired property	5,805
Prepaid expenses	22,508
Capital assets, net of accumulated depreciation	<u>2,629,255</u>
Total Assets	3,888,851
Liabilities	
Accounts payable	54,103
Accrued payroll	48,701
Accrued interest payable	2,000
Taxes paid in advance	37,245
Escrow payable	569
Long-term liabilities:	
Portion due or payable within one year:	
Bond payable	60,000
Capital lease obligation	55,345
Portion due or payable after one year:	
Bond payable	120,000
Capital lease obligation	<u>57,088</u>
Total Liabilities	<u>435,051</u>
Net Position	
Net investment in capital assets	2,336,822
Restricted, expendable	336,249
Restricted, nonspendable	22,500
Unrestricted	<u>758,229</u>
Net Position	<u>\$ 3,453,800</u>

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

Statement of Activities

Town of Alfred, Maine

For the Eighteen Months Ended June 30, 2018

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	\$ 872,827	\$ 130,984	\$ -	\$ (741,843)
Public safety	925,119	170,915	100	(754,104)
Public works	1,432,704	-	43,460	(1,389,244)
Health and sanitation	322,794	12,150	-	(310,644)
Community services	17,917	-	-	(17,917)
Recreation	31,902	-	-	(31,902)
Cemeteries	8,830	-	-	(8,830)
Welfare	12,430	-	8,128	(4,302)
Library	135,447	-	-	(135,447)
County tax	149,184	-	-	(149,184)
Education	4,125,195	-	-	(4,125,195)
Unclassified	13,938	-	-	(13,938)
Interest on long-term debt	3,013	-	-	(3,013)
Capital outlay	10,100	-	-	(10,100)
Total Governmental Activities	\$ 8,061,400	\$ 314,049	\$ 51,688	(7,695,663)
General revenues:				
				4,238,424
				1,100,458
				345,223
				42,033
				379,575
				187,932
				6,293,645
				Change in Net Position
				(1,402,018)
				Net position at beginning of period
				4,855,818
				Net Position at End of Period
				\$ 3,453,800

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

Balance Sheet - Governmental Funds

Town of Alfred, Maine

As of June 30, 2018

	<u>General</u>	<u>Parson's Library Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 366,459	\$ 328,863	\$ 32,194	\$ 727,516
Investments	273,195	-	-	273,195
Accounts receivable, net of allowance	58,234	-	-	58,234
Taxes receivable	138,743	-	-	138,743
Tax liens	33,595	-	-	33,595
Tax acquired property	5,805	-	-	5,805
Prepaid expenses	22,508	-	-	22,508
Due from other funds	326	-	-	326
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ 898,865	\$ 328,863	\$ 32,194	\$ 1,259,922
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 52,121	\$ 1,982	\$ -	\$ 54,103
Accrued payroll	48,701	-	-	48,701
Escrow payable	569	-	-	569
Taxes paid in advance	37,245	-	-	37,245
Due to other funds	-	-	326	326
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	138,636	1,982	326	140,944
Deferred Inflows of Resources				
Unavailable revenue - property taxes	137,044	-	-	137,044
Unavailable revenue - rescue revenue	43,447	-	-	43,447
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	180,491	-	-	180,491
Fund Balances				
Nonspendable:				
Permanent Fund	-	22,500	-	22,500
General Fund	22,508	-	-	22,508
Restricted:				
Permanent Fund	-	304,381	31,868	336,249
Assigned:				
General Fund	397,043	-	-	397,043
Unassigned:				
General Fund	160,187	-	-	160,187
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	579,738	326,881	31,868	938,487
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 898,865	\$ 328,863	\$ 32,194	\$ 1,259,922

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, 2018

Total Fund Balances - Governmental Funds \$ 938,487

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is: 2,629,255

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	\$ 137,044	
Rescue revenue	<u>43,447</u>	
		180,491

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

Bonds payable	(180,000)	
Capital lease obligations	(112,433)	
Accrued interest payable	<u>(2,000)</u>	
		<u>(294,433)</u>

Net Position - Governmental Activities \$ 3,453,800

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 Eighteen Months Ended June 30, 2018

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 4,345,997	\$ -	\$ -	\$ 4,345,997
Excise taxes	1,100,458	-	-	1,100,458
Intergovernmental	396,811	-	-	396,811
Interest income	37,293	4,563	177	42,033
Charges for rescue services	123,254	-	-	123,254
Miscellaneous	717,511	13,259	730	731,500
Total Revenues	6,721,324	17,822	907	6,740,053
Expenditures				
Current				
General government	1,024,758	-	-	1,024,758
Public safety	964,549	-	-	964,549
Public works	1,390,574	-	-	1,390,574
Health and sanitation	285,650	-	-	285,650
Community services	17,917	-	-	17,917
Recreation	67,111	-	-	67,111
Cemeteries	8,830	-	-	8,830
Welfare	12,430	-	-	12,430
Library	92,238	20,939	-	113,177
County tax	149,184	-	-	149,184
Education	4,125,195	-	-	4,125,195
Unclassified	12,384	-	1,554	13,938
Debt service - principal	120,000	-	-	120,000
- interest	6,113	-	-	6,113
Capital outlay	10,100	-	-	10,100
Total Expenditures	8,287,033	20,939	1,554	8,309,526
Revenues Over (Under) Expenditures	(1,565,709)	(3,117)	(647)	(1,569,473)
Other Financing Sources (Uses)				
Operating transfers in	27	-	-	27
Operating transfers out	-	-	(27)	(27)
Total Other Financing Sources (Uses)	27	-	(27)	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,565,682)	(3,117)	(674)	(1,569,473)
Fund balances at beginning of period	2,145,420	329,998	32,542	2,507,960
Fund Balances at End of Period	\$ 579,738	\$ 326,881	\$ 31,868	\$ 938,487

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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (1,569,473)

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

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

Additions to capital assets	\$ 197,480	
Depreciation expense	<u>(184,230)</u>	13,250

Governmental funds report the sale of capital assets as revenues. However, in the Statement of Activities, the sale of those assets is recognized as a gain or loss, depending on the sale and accumulated depreciation amounts.

Proceeds from sale of capital assets	(188,120)	
Gain on disposition of capital assets	<u>187,932</u>	(188)

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	(107,573)	
Rescue revenue	<u>27,090</u>	(80,483)

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

Principal portion of debt service payments	120,000	
Reductions in capital lease obligations	<u>111,776</u>	231,776

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

Change in accrued interest payable	<u>3,100</u>	
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Change in Net Position of Governmental Activities \$ (1,402,018)

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 Eighteen Month Ended June 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues				
Property taxes	\$ 4,229,257	\$ 4,229,257	\$ 4,345,997	\$ 116,740
Excise taxes	640,000	640,000	1,100,458	460,458
Intergovernmental	281,898	290,026	396,811	106,785
Interest	-	-	33,335	33,335
Charges for rescue services	-	-	123,254	123,254
Miscellaneous	<u>65,091</u>	<u>150,418</u>	<u>717,511</u>	<u>567,093</u>
Total Revenues	5,216,246	5,309,701	6,717,366	1,407,665
Expenditures				
Current				
General government	1,078,822	1,142,574	1,024,758	117,816
Public safety	1,078,173	1,078,618	964,549	114,069
Public works	1,351,641	1,353,096	1,390,574	(37,478)
Health and sanitation	306,397	319,871	285,650	34,221
Community services	14,156	14,306	17,917	(3,611)
Recreation	65,059	71,110	67,111	3,999
Cemeteries	8,830	8,830	8,830	-
Welfare	9,600	17,728	12,430	5,298
Library	95,171	95,171	92,238	2,933
County tax	163,764	163,764	149,184	14,580
Education	4,125,195	4,125,195	4,125,195	-
Unclassified	-	-	12,384	(12,384)
Debt service - principal	120,000	120,000	120,000	-
- interest	6,113	6,113	6,113	-
Capital outlay	<u>42,776</u>	<u>42,776</u>	<u>10,100</u>	<u>32,676</u>
Total Expenditures	<u>8,465,697</u>	<u>8,559,152</u>	<u>8,287,033</u>	<u>272,119</u>
Revenues Over (Under) Expenditures	(3,249,451)	(3,249,451)	(1,569,667)	1,679,784
Other Financing Sources (Uses)				
Operating transfers in	10	10	27	17
Utilization of assigned fund balance	99,554	99,554	-	(99,554)
Utilization of unassigned fund balance	<u>3,279,195</u>	<u>3,279,195</u>	<u>-</u>	<u>(3,279,195)</u>
Total Other Financing Sources (Uses)	<u>3,378,759</u>	<u>3,378,759</u>	<u>27</u>	<u>(3,378,732)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 129,308	\$ 129,308	(1,569,640)	\$(1,698,948)
Budgetary fund balance at beginning of period			<u>1,895,333</u>	
Budgetary Fund Balance at End of Period			<u>\$ 325,693</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.

Change in Fiscal Year-End

Beginning January 1, 2017, the Town changed its fiscal year-end from December 31st to June 30th.

Principles Determining Scope of Reporting Entity

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

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

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

Basis of Presentation

Government-wide Financial Statements

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

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

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

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

Fund Financial Statements

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

Governmental Activities

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

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

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

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

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

Basis of Accounting

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

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Basis of Accounting - Continued

Accrual

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

Modified Accrual

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

Estimates

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

Cash and Cash Equivalents

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

Investments

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

Inventories

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

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Accounts Receivable

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

Capital Assets

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

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

Long-Term Obligations

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

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

Deferred Inflow of Resources

In addition to the liabilities, the governmental funds balance sheet reports a separate section for deferred inflows of resources. This separate financial statement section represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, 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. Accordingly, the item is reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

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.

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.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

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.

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:

- At the end of calendar year 2016, the Town prepared a budget for January 1, 2017 to June 30, 2017. In June 2017, the Town prepared another budget for July 1, 2017 to June 30, 2018. 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.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note A - Summary of Significant Accounting Policies - Continued

Revenue Recognition - Property Taxes

The Town created a budget for expenditures only, with no real or personal property taxes collected for January 1, 2017 to June 30, 2017. In June 2017, the Town prepared another budget for July 1, 2017 to June 30, 2018, which includes real and personal property for the twelve-month period July 1, 2017 to June 30, 2018. The Town's property tax for the current twelve months ended June 30, 2018 was levied July 12, 2017, on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due October 1, 2017 and April 1, 2018. Interest on unpaid taxes commenced on October 2, 2017 and April 2, 2018 at 7% 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 \$129,308 for the eighteen month period ended June 30, 2018.

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.

Note B - Cash and Investments

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

Custodial Credit Risk - Deposits

At June 30, 2018, the carrying amount of the Town's deposits was \$727,516 and the bank balance was \$983,906. 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, 2018, \$426,883 of the Town's bank balance of \$983,906 was exposed to credit risk as follows:

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

\$ 426,883

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note B - Cash and Investments - Continued

Certificates of Deposit

Certificates of deposit totaling \$339,277 as of June 30, 2018 are included in cash in the accompanying financial statements. The certificates bear interest at varying rates and have maturities ranging from one month to fifty-two 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, 2018 the Town had the following investment and maturity:

<u>Investment Types</u>	<u>Fair Value</u>	<u>Not Applicable</u>	<u>Maturity</u>		
			<u>Less than 1 year</u>	<u>1 - 5 years</u>	<u>More than 5 years</u>
Repurchase agreement with bank	\$ 273,195	\$ -	\$ 273,195	\$ -	\$ -

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, 2018, 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, 2018, the Town had no investments subject to credit risk.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note C - Accounts Receivable

The Town's accounts receivable consisted of the following at June 30, 2018:

General Fund

Rescue Department service receivables	\$ 61,639
Less: Allowance for doubtful accounts	<u>(35,000)</u>
Net Rescue Department service receivable	26,639
Intergovernmental receivables	29,509
Other receivables	<u>2,086</u>
	<u>\$ 58,234</u>

Note D - Capital Assets

A summary of capital asset transactions for the eighteen month period ended June 30, 2018, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 474,208	\$ 154,500	\$ 188	\$ 628,520
Works of art	10,320	-	-	10,320
Depreciable Assets:				
Buildings and improvements	1,337,819	42,980	-	1,380,799
Land improvements	503,869	-	-	503,869
Equipment	693,390	-	13,841	679,549
Vehicles	833,880	-	-	833,880
Paved road network	1,034,347	-	-	1,034,347
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Totals at historical cost	5,185,833	197,480	14,029	5,369,284
Less Accumulated Depreciation:				
Buildings and improvements	640,974	53,797	-	694,771
Land improvements	272,372	15,704	-	288,076
Equipment	576,740	27,936	13,841	590,835
Vehicles	567,642	48,005	-	615,647
Paved road network	213,912	38,788	-	252,700
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Total accumulated depreciation	<u>2,569,640</u>	<u>184,230</u>	<u>13,841</u>	<u>2,740,029</u>
Capital Assets, Net	<u>\$ 2,616,193</u>	<u>\$ 13,250</u>	<u>\$ 188</u>	<u>\$ 2,629,255</u>

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note D - Capital Assets - Continued

Depreciation expense was charged to the following functions:

General government	\$ 13,758
Public safety	68,137
Health and sanitation	37,144
Public works	42,130
Parks and recreation	791
Library	<u>22,270</u>
Total governmental activities depreciation expense	<u>\$ 184,230</u>

Note E - Interfund Receivables and Payables

Interfund balances at June 30, 2018, consisted of the following individual fund receivables and payables:

Governmental Activities	<u>Receivables</u> <u>Due from</u>	<u>Payables</u> <u>Due to</u>	<u>Net Internal</u> <u>Balances</u>
General Fund:			
Trust Funds:			
Veteran's Memorial Fund	<u>\$ 326</u>	<u>\$ -</u>	\$ 326
Trust Funds:			
General Fund:			
Veteran's Memorial Fund	<u>-</u>	<u>(326)</u>	<u>(326)</u>
Net Governmental Activities			<u>\$ -</u>

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

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note F - Interfund Transfers

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

Interfund transfers for the eighteen month period ended June 30, 2018 consisted of the following amounts:

Governmental Activities	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
General Fund:			
Trust Funds:			
Cemetery Trust	\$ <u>27</u>	\$ <u>-</u>	\$ 27
Trust Funds:			
General Fund:			
Cemetery Trust	<u>-</u>	<u>(27)</u>	<u>(27)</u>
Net Governmental Activities			<u>\$ -</u>

Note G - Long-Term Liabilities

Long-term liability activity for the eighteen month period ended June 30, 2018, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
General obligation bonds	\$ 300,000	\$ -	\$ 120,000	\$ 180,000	\$ 60,000
Capital lease obligations	<u>224,209</u>	<u>-</u>	<u>111,776</u>	<u>112,433</u>	<u>55,345</u>
	<u>\$ 524,209</u>	<u>\$ -</u>	<u>\$ 231,776</u>	<u>\$ 292,433</u>	<u>\$ 115,345</u>

Bonds Payable

The following is a summary of debt outstanding at June 30, 2018:

2013 General obligation bond payable to Gorham Savings Bank due December 2020. Annual principal payments of \$125,000 through December 2016, \$120,000 through December 2017, and \$60,000 through December 2020 plus interest payments semi-annually. Interest begins at 2.000% and decreases to 1.375% over the term of the bond. \$ 180,000

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note G - Long-Term Liabilities - Continued

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2019	\$ 60,000	\$ 2,063	\$ 62,063
2020	60,000	1,238	61,238
2021	<u>60,000</u>	<u>413</u>	<u>60,413</u>
	<u>\$ 180,000</u>	<u>\$ 3,714</u>	<u>\$ 183,714</u>

Capital Lease Obligations

The Town has acquired pieces of equipment and an ambulance through capital lease obligations. The present value of capital lease obligations and future years' minimum lease payments are as follows:

Year ending June 30,	
2019	\$ 58,887
2020	<u>58,886</u>
	117,773
Less amount representing interest (3.150% and 3.285%)	<u>5,340</u>
Obligations under capital leases	<u>\$ 112,433</u>

As of June 30, 2018, the gross amount of fixed assets associated with capital lease obligations was \$245,834 with accumulated depreciation of \$60,759.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note H - 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	\$ (1,569,640)
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Sources/inflows of resources - reconciling item

The Town budgets certain other revenues outside of its general fund that are recognized in the general fund under generally accepted accounting principles	<u>3,958</u>
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Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses	<u>\$ (1,565,682)</u>
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The difference between the general fund balance reported according to generally accepted accounting principles and the general fund balance reported according to the budgetary basis of accounting is accounted for by the ending assigned fund balance for Capital Reserves.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note I - Assigned Fund Balance

At June 30, 2018, the assigned general fund balance consisted of the following:

	Balance at					Balance at
	<u>12/31/2016</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>		<u>6/30/2018</u>
Capital Reserve	\$ 250,087	\$ -	\$ 3,958	\$ -		\$ 254,045
Carryforwards:						
Capital Improvement	42,776	-	43,460	(42,776)		43,460
Museum	2,100	-	271	-		2,371
Schoolhouse	881	-	-	-		881
Animal Control	1,998	-	3,234	(1,998)		3,234
Heating Assistance	20,497	-	15,196	(9,150)		26,543
Cable Franchise	<u>31,303</u>	<u>-</u>	<u>66,149</u>	<u>(30,943)</u>		<u>66,509</u>
	<u>\$ 349,642</u>	<u>\$ -</u>	<u>\$ 132,268</u>	<u>\$ (84,867)</u>		<u>\$ 397,043</u>

Note J - 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, 2018.

Note K - Related Party Transactions

The Town's Road Commissioner, through his company and his father's company, performs roadwork for the Town consisting of plowing and sanding services as well as clearing brush and other road work. The amount paid for these services was approximately \$773,000 for the eighteen month period ended June 30, 2018.

Notes to Financial Statements - Continued

Town of Alfred, Maine

Note L - Commitments

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

2019	\$	318,500
2020		326,500
2021		336,500

Note M - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

		<u>Excess</u>
For the period January 1, 2017 to June 30, 2017:		
Stockpile	\$	19,479
For the period July 1, 2017 to June 30, 2018:		
Stockpile		40,052

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

Town of Alfred, Maine

As of June 30, 2018

	<u>Cemetery Fund</u>	<u>Veteran's Memorial Fund</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 5,030	\$ 27,164	\$ 32,194
Total Assets	<u>\$ 5,030</u>	<u>\$ 27,164</u>	<u>\$ 32,194</u>
Liabilities and Fund Balances			
Liabilities			
Due to other funds	\$ -	\$ 326	\$ 326
Total Liabilities	-	326	326
Fund Balances			
Restricted	<u>5,030</u>	<u>26,838</u>	<u>31,868</u>
Total Fund Balances	<u>5,030</u>	<u>26,838</u>	<u>31,868</u>
Total Liabilities and Fund Balances	<u>\$ 5,030</u>	<u>\$ 27,164</u>	<u>\$ 32,194</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 Eighteen Months Ended June 30, 2018

	Cemetery Fund	Veteran's Memorial Fund	Total
Revenues			
Contributions	\$ -	\$ 730	\$ 730
Interest	28	149	177
Net Revenues	28	879	907
Expenses			
Scholarships	-	1,554	1,554
Total Expenses	-	1,554	1,554
Revenues Over (Under) Expenses	28	(675)	(647)
Other Financing Uses			
Operating transfers out	(27)	-	(27)
Total Other Financing Uses	(27)	-	(27)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	1	(675)	(674)
Fund balances at beginning of period	5,029	27,513	32,542
Fund Balances at End of Period	<u>\$ 5,030</u>	<u>\$ 26,838</u>	<u>\$ 31,868</u>

See accompanying independent auditors' report.

Schedule of Valuation, Assessment and Collection of Taxes

Town of Alfred, Maine

For the Eighteen Months Ended June 30, 2018

Valuation

Real estate	\$ 262,155,218
Personal property	<u>3,835,816</u>

Total Valuation \$ 265,991,034

Assessment

Valuation x Rate - \$265,991,034 x .015900	\$ 4,229,257
Supplemental taxes	<u>9,166</u>

Total Assessment Charged to Tax Collector \$ 4,238,423

Collection and Credits

Cash collections	\$ 4,094,603
Tax abatements	<u>11,897</u>

Total Collection and Credits 4,106,500

2018 Taxes Receivable - June 30, 2018 \$ 131,923

See accompanying independent auditors' report.

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