

**ANNUAL REPORT**  
**TOWN OF ALFRED, MAINE**



***Brothers Beach Town Park***

**FOR THE YEAR ENDING 2015**

## **BROTHERS BEACH SHAKER POND**

The Town of Alfred voted at a Special Town Meeting on August 25, 2015 to approve spending \$75,000.00 from the Capital Improvement Fund for the purchase of 33.6 acres of land on Route 202/Waterboro Road. This property lies alongside Shaker Pond with a small beach and park. The deed was passed to the Town of Alfred from the Brothers of Christian Instruction on October 9, 2015. Approved by the voters of Alfred, we feel that this is a great asset to the Town of Alfred for future use which will be overseen, if approved, by a Committee entitled Brothers Beach Town Park Committee and will be available for use by residents for picnicking, boating, swimming and hiking as well as winter use as ice permits.

\*\*\*\*\*

The 2015 Town Report is dedicated to

### **DAWN PRIDE**



### **Town of Alfred Selectwomen 1959 to 1967**

Dawn Pride lived in Alfred for most of her life and raised her family here. She became the first woman Selectmen in the State of Maine when elected at the March, 1959 Alfred Town Meeting and served for nine years. An historic event but not to Dawn who dug right in and joined the Board doing all of the necessary tasks in service to a small Maine Town. She loved living here, loved raising her family here and loved serving the Town as a member of the Board of Selectmen. Dawn Pride passed away on December 30, 2015 with her family by her side. She will be remembered for being the first women elected as a Selectman, but to us who live here and who knew her, she will be remembered for her good life. A life that was dedicated to husband, children and to a small town in the large State of Maine. She will remain an example of what it really means to live the “way life should be”.

THANK YOU DAWN – YOU WILL BE REMEMBERED

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**2016**

**ALFRED TOWN MEETING**

**ELECTION OF OFFICERS**

**CONANT CHAPEL, 8 KENNEBUNK ROAD  
FRIDAY, MARCH 25, 2016**

**POLLS OPEN AT 8:00 AM TO 8:00 PM**

**TOWN MEETING**

**ALFRED ELEMENTARY SCHOOL**

**SATURDAY, MARCH 26, 2016  
10:00 AM**

SUSAN M. COLLINS  
MAINE

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

# United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
RANKING MEMBER  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, 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 Office, at (207)283-1101, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

 PRINTED ON RECYCLED PAPER

2162 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

PHONE: 202-225-6116  
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
AGRICULTURE, RURAL DEVELOPMENT, AND  
RELATED AGENCIES  
INTERIOR, ENVIRONMENT, AND RELATED  
AGENCIES

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

Dear Friend,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1<sup>st</sup> District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to [www.pingree.house.gov](http://www.pingree.house.gov).

My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended preschool to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

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

Chellie Pingree  
Member of Congress

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



1 SILVER STREET  
WATERVILLE, ME 04902  
PHONE: 207-873-5713  
FAX: 207-873-5717

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

Dear Friends of Alfred:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

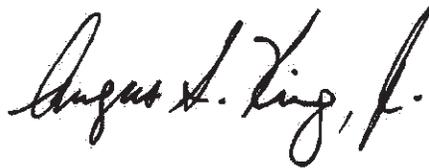
In Maine call toll-free 1-800-432-1598  
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Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

Angus S. King, Jr.  
United States Senator



**James Campbell**

PO Box 29  
West Newfield, ME  
04095  
(207) 793-2396

# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

February 3, 2016

Dear Alfred Residents,

It is an honor to serve as your State Representative. As I come to the end of my 6th legislative term as a State Representative, I want you to know that I am working hard to achieve the best laws and policies for our community and for our great state.

This year, the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2015. We are scheduled to adjourn by the end of April.

Among the issues we intend to work this session are increasing jobs and wages, supporting our senior citizens, promoting veterans issues, keeping energy and heating costs down, improving our schools while containing education costs and responding to Maine's drug addiction crisis.

We have already begun to respond to Maine's substance abuse epidemic with a bill that provided much needed resources for enforcement, treatment and prevention. It was supported by statewide law enforcement, medical and treatment professionals, people in long term recovery, and others. The bill passed the House and the Senate unanimously as an emergency, and the governor has signed it into law.

In terms of my own legislation, we continue to work on LD 68 "An Act To Authorize a General Fund Bond Issue To Attract Business by Investing in High-speed Broadband Infrastructure, which was carried over from last session. The bill would provide for a bond issue in the amount of \$10,000,000 in order to expand high-speed municipal broadband infrastructure. As I write this, the fate of the bill is still undecided, but it remains important to make sure all Maine people and Maine businesses including those in rural areas have access to high speed internet so that they may participate in today's global economy.

I will continue my work as a member of the Labor, Commerce, Research and Economic Development Committee (LCRED), where I maintain a strong voice advocating for the hard-working people of Maine.

District 21 – Alfred, Limerick (part), Newfield, Parsonsfield (part) and Shapleigh (part)

Whether we are dealing with the above issues or any other topic, I stand ready to work with my colleagues, regardless of party affiliation, to make sure we're doing the best we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My phone number is (207) 793-2396.

Respectfully,

James J. Campbell, Sr.

Maine House District 21 - Alfred, Limerick (part), Newfield, Parsonsfield (part) and Shapleigh (part)



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

Paul R. LePage  
GOVERNOR

Dear Citizens of Alfred:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. 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](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



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TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

**YORK COUNTY COMMISSIONERS OFFICE**



Michael J. Cote

York County Commissioner

District 4

mjcote@co.york.me.us

Tel. (207) 793-2497

Dear Fellow Citizens,

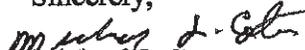
The past year has brought many positive changes to York County Government. The hiring of Art Cleaves as Emergency Management Director has led to better relationships with our local Fire Departments and local EMA Directors. Art had worked with agencies by conducting joint training exercises and team building initiatives. Art has also brought to the County over \$400,000.00 in Federal Grant money and an additional \$1.5 million in storm disaster relief money that was distributed to our local towns for winter storm damage and clean up costs.

The hiring of our first Human Resources Director, Linda Corliss, has saved the County in excess of \$40,000.00 in workers compensation costs and other employee related expenditures. With over 200 employees this position was needed.

The County continues to offer the contract deputy program. By using this approach, a town can obtain a police presence in the community but lower the actual cost of employing and equipping the assigned deputy.

York County continues to negotiate contracts that are fair to our taxpayers and employees alike. It has been my pleasure serving you in this office.

Sincerely,

  
Michael J. Cote



## **Town of Alfred, Maine Annual Report 2015**

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, two corporals and thirteen troopers who provide law enforcement services for five towns in York County and Interstate 295. Lieutenant William Ross was recently promoted to Troop Commander replacing retired Lieutenant Louis Nyitray. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion. He has been with the State Police over 13 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. His promotion was held in October at the Alfred Town Hall.

Also within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Drug Enforcement, the 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, Dive Team, Bomb Team, Air Wing, Canine Team (4 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 2015 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 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 2015. To address this deadly activity the Maine State Police works collaboratively with the Maine Drug Enforcement Agency, and the US Drug Enforcement Agency, as well as the surrounding police departments to share information, identify trends and suspects and then respond appropriately and swiftly.

The Town of Alfred 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 three troopers to assist in providing security and traffic control.

Below is a list of highlighted calls for service the State Police have responded to this year compared to 2014 calls for service.

	<u>2014</u>	<u>2015</u>
Total Calls for Service	1083	1011

Highlighted Calls for Service:

Burglary	8	8
Citizen Request Assistance	110	115
Citizen Traffic Complaint	118	111
Warrant Arrests	11	18
Operating after Suspension	15	11
Family Fight (Domestic Violence	7	13
Suspicious Incidents	90	65
Motor Vehicle Crashes	106	99

Throughout 2015, 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. The State Police regularly meets with the fire and rescue department to address any concerns and maintain our good working relationship. 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

Dr. John A. Davis  
Superintendent

Larry Malone  
Assistant Superintendent

Colin M. Walsh, CPA  
Director of Finance and Operations

Lori Lodge  
Curriculum Coordinator

Nicole Poole  
Assistant Director of Special Education

Susan Prince  
Director of Special Education

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

3 February 2016

To: Alfred Selectmen  
From: Dr. John A. Davis, Supt. of Schools

I am pleased to report to your community the state of our schools for 2015-2016. This represents my final year with RSU #57, an organization I have been very pleased to be associated with these past five years. There are several topics I will address with the greater community here in this report.

**Curriculum and Instruction:** Our school district remains committed to helping all our students prepare for the many challenges they will face in their lifetime. We know they will need to know how to think, solve problems, assemble, sort, and digest an extraordinary amount of information and data and do this while working in groups that will change composition quickly. We must challenge our children beyond memorizing information. We must help prepare them to use information to solve really difficult problems.

Our district is continuing its effort at moving our instructional practices to a place where we will expect all students to demonstrate what they have learned and that they have learned to levels much higher than was expected of us. As a school, community, and nation, we must insure that our students are the best prepared and most determined to be successful.

**Finance and Budget:** We are in the midst of building next year's budget. The Board will be reviewing their goals, the needs as expressed by state and federal requirements, and be reviewing the input of staff as they negotiate the many requirements of a school district operating in today's environment. The budget 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 address the larger maintenance issues such as roofs, leachfields, upgrades to the sport fields, and schools that will soon begin to exceed their life expectancy. School buildings, as with any building, have a limited life span. For example, schools are generally built to last 40-50 years before they require significant upgrades and remodeling. Over the next several years the Board will be making sure that our schools are maintained, roofs are attended to and flooring is replaced as needed.

A bigger and bigger issue we are facing is the number of students with allergies that require carpeting to be replaced with tile floors.

Alfred - Limerick - Lyman - Newfield - Shapleigh - Waterboro

The total enrollment for 2015-2016 for RSU #57 was **3,140** students in grades kindergarten through 12 based on the October 1 count. A total of **390** students from **Alfred** represent **12%** of the total district enrollment:

Alfred Elementary School (K-5)	166
Lyman Elementary School (K-5)	15
Shapleigh Memorial School (K-5)	2
Waterboro Elementary School (K-5)	21
Massabesic Middle School (6-8)	75
Massabesic High School (9-12)	111

The total General Fund Budget for the 2015-2016 school year for RSU #57 is **\$38,794,553.00**. The Town of **Alfred's** local portion of this budget is **\$2,493,273.00**, which equals **11.06%** of the total local tax assessment and represents an increase in **Alfred's** local tax of **\$83,315.00** or **3.46%** over the 2014-2015 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.

Education is a community effort and the community is invited to visit and/or volunteer in our schools. 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 17, 2016 at the Massabesic Middle School at 7:00 p.m. in the cafeteria. We hope you can attend.

Respectfully submitted,

John A. Davis, Ed.D.  
RSU 57 Superintendent of Schools

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



*In Memory of*

Timothy W. Adams	September 16, 2015
Robert L. Allen, Jr.	April 18, 2015
Dolores M. Berard	March 10, 2015
Louise R. Boldebook	June 6, 2015
Marcia J. Boucher	June 7, 2015
Constance A. Briggs	February 27, 2015
Aldine J. Broomall	September 22, 2015
John E. Charette	February 1, 2015
Forrest H. Clark, Jr.	January 13, 2015
Melanie M. Collins	February 8, 2015
David T. Dale, III	March 13, 2015
Charles A. DeRosie	April 17, 2015
Nancy R. Durfee	June 24, 2015
Harold P. Eaton, III	September 6, 2015
Gary L. Fall	October 18, 2015
Maurice A. Ferland	July 3, 2015
Floyd G. Folsom, Jr.	May 22, 2015
Armand Reginald Fontaine	March 29, 2015
Paul J. Gauvin	August 10, 2015
Lee P. Goodrich	August 15, 2015
Albert F. Hackett	August 26, 2015
Carol L. Howes	September 30, 2015
Myron Paul Hussey, Jr.	October 29, 2015
Alfred P. LaPalme	April 5, 2015
Jacqueline LaPalme	June 26, 2015
Pastor Richard A. Leach	December 6, 2015
Barbara A. Leray	March 20, 2015
Lucille B. Main	April 16, 2015
William J. Murphy	December 7, 2015
Lawrence E. Noone	July 7, 2015
Warren Johan Pedersen	April 25, 2015
Clarence Paul Perry	April 18, 2015
Mary Anne Pitoniak	April 13, 2015
Dawn R. Pride	December 30, 2015
Raymond Wilfred Roy	May 12, 2015
Roger J. Roy	September 8, 2015
Frank H. Scott	July 7, 2015
Calvin O. Torrey	November 6, 2015
Donald Yates	December 1, 2015



**TOWN OFFICERS  
2015**

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

Glenn A. Dochtermann, Chairman  
George Donovan  
John J. Sylvester

**Admin. Asst. to the Selectmen:** Joyce Wood

**Treasurer:** Fred Holt, III

**Codes Officer/BI/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**

Marjorie Anderson

Paula Frodyma

Cathy Conley

Sandra Golden-Gutkowski

Tom Stonehouse

Dominique Zulueta

**RSU # 57 School Directors**

John Flagler    David Galbraith    Judith Vasalle

**Superintendent of Schools**

John Davis

**State Representative**

Representative James J. Campbell, Sr.

P.O. Box 29

West Newfield, ME 04095

207-793-2396

**State Senator**

Senator David Dutremble

3 State House Station

Augusta, ME 04333-0003

207-287-1515 (Augusta)

ddutrem1@gmail.com

**TOWN OF ALFRED**  
Municipal Building  
P.O. Box 850 16 Saco Road  
Alfred, Maine 04002  
[www.alfredme.us](http://www.alfredme.us)

<b>Selectmen's Office</b>	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
<b>General Assistance</b>	Monday & Wednesday	9:00 am -12:00 pm	Phone: 324-5872 ext 207
PO Box 850			
<b>Tax Collector</b>	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext.203
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
<b>Registrars of Voters</b>	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
<b>Town Clerk</b>	Monday, Wednesday & Thursday	8:30 am - 2:30 pm	Phone: 324-5872 ext. 204
PO Box 850	Tuesday	1:00 pm - 7:00 pm	
<b>Code Enforcement</b>	Monday	1:00 pm - 5:00 pm	Phone: 324-5872 ext. 206
PO Box 850	Tuesday	1:00 pm - 7:30 pm	
	Wednesday	9:00 am - 2:00 pm	
	Thursday	9:00 am - 2:00 pm	
<b>Treasurer</b>	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		
<b>Parsons Memorial Library</b>	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	
<b>Alfred Transfer Station</b>	Saturday	8:00 am - 3:45 pm	Phone: 324-2978
	Tuesday	12:00 pm - 7:45 pm	
	Thursday	2:00 pm - 5:45 pm	
<b>Animal Control Officer</b>	Thomas Holland		Phone: 324-3822 or 432-1338
<b>Road Commissioner</b>	Jonathan Lord		Phone: 651-2354

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

## SCHEDULED BOARD MEETINGS

<b>Selectmen</b>	Every Tuesday of the month at 4:00 PM (Unless otherwise posted)
<b>Planning Board</b>	1st & 3rd Wednesday of each month at 7:00 PM (Unless otherwise posted)
<b>Park &amp; Recreation Committee</b>	1st Monday of each month 6:30 PM
<b>Historical Committee</b>	October to March: 3rd Wednesday of each month at 7:00pm at Alfred Village Museum. All other meetings scheduled as needed
<b>Comprehensive Plan</b>	Every Thursday at 6:30 PM
<b>Conservation Commission</b>	2nd Monday of each month at 7:00 PM
<b>Solid Waste Committee</b>	3rd Thursday of each month 6:30 PM (At the Transfer Station)
<b>Festival Committee</b>	2nd Thursday of each month January through Festival day at 6:30 PM
<b>Alfred Fire/Rescue Department</b>	1st Wednesday of each month at 7:00 PM at the Public Safety Building.
<b>Parson's Memorial Library</b>	1st Monday of each month at 7:00 PM at the Library.

## 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**

Chris Caswell  
Cathy Conley  
George Donovan  
Paula Frodyma  
Rob Pierce  
Susan Pierce  
John Sylvester  
Dominique Zulueta

## **Alfred Rescue Officers**

Matthew Bors  
Carl French  
Judy French

## **Assessment Review Board**

John Cook  
Harold Metcalfe  
Cynthia Swaney  
Richard Tetreau

## **Brothers Beach Town Park**

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

## **Budget Committee**

Priscilla Blanchette  
Kendall Gerry Jr.  
Fred Holt III  
Joyce Krahling  
Earland Morrison  
Tony Palminteri  
Mark Rogers

## **Comprehensive Plan Committee**

Jim Allaire  
Andrew Bors  
Jon DeFrance  
Howard Dupee

Heidi Gendreau  
Stephen Gile  
Frederick Greenhalgh  
Arthur Karcher  
Seth McCoy  
Richard Pasquini  
Tom Plummer  
Amy Sprague  
Lee Steele  
John Sylvester  
Amy Ruth Titcomb  
Michael Towne

## **Conservation Commission**

William Bullard, Assoc. Member  
Alfred Carlson  
Katherine Drenski  
Fred Frodyma  
Michael Kay  
Kim Schutsky  
Patricia Smith, Assoc. Member  
Joanna Sylvester  
Amy Ruth Titcomb  
Dominique Zulueta

## **Election Clerks/Workers**

Nina Chabot  
Judith Chapais  
Lisa Cook  
Maureen Deschaines  
Joann Eunson  
Louise Gray  
Rose Holmes  
Joyce Krahling  
Helen Naylor  
Verne Scadding  
Carolyn Scott  
Carolee Simeoni  
Carol Skowronski  
Patricia Smith  
Joan Sylvester  
Dorothy Therianos  
Judith Vasalle  
Marilyn Wallace  
Joyce Wood

## **Fire Department Officers**

Matthew Bors  
Jarrett Clarke  
Marc Cunningham  
Robert Fortier  
Michael Fraser

Thomas Gilman  
Mark Hussey  
David Lord  
Gregory Roussin

## **Fueling February**

Arlene Carroll  
Joyce Krahling  
Donna Pirone  
John Sylvester

## **General Assistance Board of Appeal**

John Cook  
Donna Simmons

## **Historical Committee**

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

## **Library Endowment Committee**

Cathy Conley  
Glenn Dochtermann  
Paula Frodyma  
Fred Holt III

## **Library Volunteers**

Patricia Dubois  
Christine Huppe  
Emily Kindness  
Jackson Pierce  
Doris Porell  
Sarah Stonehouse  
Janet Tucker  
Graham Wakefield

## **Park and Recreation Committee**

Chris Caswell  
Rose Caswell  
Jennifer Clarke  
Beth Day  
Dan Dellaire  
James Frechette  
Nancy Picard

## APPOINTMENTS, COMMITTEES AND BOARDS

### Planning Board

Raymond Blanchette  
Alfred Carlson  
George Dugovic  
Fred Frodyma  
John Ibsen  
Arthur Karcher  
Richard Pasquini

### Road Committee

George Dugovic  
John Flagler  
James Litchfield  
Jon Lord

### Shaker Woods Reserve Committee

Ann Dugovic  
George Dugovic  
Fred Frodyma  
Joanna Sylvester

### Solid Waste Committee

Glenn Dochtermann  
Paul Gauthier  
Dave Jones  
Ronald Pepin  
Kevin Ryan  
James Ward

### Veterans Committee

Raymond Drown  
Alden Gile  
Donna Pirone, Assoc. Member  
Tom Plummer  
Jack Scott  
Linda Tetreau  
Bruce Tucker  
Joyce Wood

### Zoning Board of Appeals

Scott Arnold  
Elaine Beal  
Scott DeWolfe  
Heidi Gendreau  
Virginia Martin  
Cynthia Swaney

**VALUATION OF THE TOWN OF ALFRED**  
**2015 BREAKDOWN OF ASSESSMENTS**

2015 TAX RATE per \$1,000.00 ----\$14.50

**ASSESSMENTS:**

LAND & BUILDINGS		\$259,450,054.00
PERSONAL PROPERTY	\$	<u>3,510,368.00</u>
Sub Total		\$262,960,422.00
MAINE HOMESTEAD EXEMPTION	\$	3,711,050.00
BETE EXEMPTION	\$	<u>13,377.00</u>
<b>Total</b>		<b>\$266,678,161.00</b>

**APPROPRIATIONS:**

R.S.US #57	\$	2,472,718.16
MUNICIPAL	\$	1,776,598.17
COUNTY	\$	157,601.88
OVERLAY ASSESSED	\$	<u>104,915.13</u>
<b>Total</b>		<b>\$ 4,511,833.34</b>

**LESS ESTIMATED REVENUES**

STATE REVENUE	\$	115,000.00
OTHER REVENUES	\$	530,000.00
HOMESTEAD REIMBURSEMENT	\$	53,810.23
BETE REIMBURSEMENT	\$	<u>96.99</u>
<b>Total</b>		<b>\$ <u>698,907.22</u></b>

**NET APPROPRIATION** **\$ 3,812,926.12**

## SELECTMEN'S REPORT

We begin our 2015 report with a "Thank You" to all who have worked together in service to the Town of Alfred whether as an employee, an elected official or as a volunteer on one of our many committees. There are so many facets to keeping a small town running successfully. We feel fortunate that so many great people volunteer and are willing to give of their time to make sure this success continues to happen. We are grateful for employees in all of the departments across town who do an excellent job in their individual positions, going above and beyond to provide the services we all need. A small community in Maine cannot succeed without the commitment and support of all these folks. Thank you, one and all!

The Selectmen continue to work on everyday matters on a weekly basis. Our meetings are open to the public and we give time at the beginning and at the end of each meeting for public comment. Most meetings we are presented with the weekly warrants to review, approve and sign so that the Treasurer may send out payments in a timely manner as well as the acceptance of any income the Town may receive for the various accounts. We typically meet with one or more persons regarding a myriad of topics and meet on a regular basis with the various town departments and committees.

Some of the highlights of 2015 include the hiring of a new Code Officer, James Allaire, to replace Glenn Charette. Glenn's service to the Town of Alfred was top-notch and he currently remains as the Town's Deputy Code Officer. We had great faith in his knowledge and abilities. "Jimmy" has proven to us that he was the right choice to fill this multi-faceted position and has completed certification needed for Code Officer and Licensed Plumbing Inspector. He is a great addition to the Staff at Town Hall.

The Selectmen continued our work with the York County Advocacy Group made up of several cities and towns in York County. The main goal of this group is to identify and address concerns, meet with local legislators and bring them to the current legislative session. We also continue to be a part of the 12-Town Group which is made up of mostly smaller communities in southern Maine who face some of the same day to day issues and challenges. Keeping in touch this way can be a great benefit to regionalization of our communities.

Early in the year we discovered a mold problem at the Town Hall and found it necessary to move our operations to the Conant Chapel. The Alfred Parish Church was very generous and offered the use of the space at no charge. We are fortunate to have such a good relationship with our "neighbor". The Town Hall Staff did an amazing job under these circumstances, giving the same great service under much less feasible working conditions. After two weeks, we moved back and subsequent testing has shown the mold counts have decreased considerably.

The March Town Meeting and the preceding process which began in the fall of 2014 was carried out successfully thanks to the help of the departments, the Budget Committee and Staff at Town Hall. The 2015 budget was approved and in the fall of 2015 we began, yet again, on the 2016 budget. This whole process takes many hours, much thought and consideration to make sure we bring an annual budget that will keep the Town financially stable as well as providing all residents a great place to live.

One of the major changes from the way we have done business in the past is the new Winter Roads Contract. We agreed, after much study, meetings with the Road Commissioner, the Department of Transportation and other Towns, to sign a Winter Roads Contract for the 2015/2016 in the amount of \$300,000 with the idea of "putting it out to bid" in the future for a 3 year contract. This will be on our Town Meeting warrant in March. We all feel that this will work very well for the Town and the contractor.

The 2015 Paving article was spent on a section of the Gebung Road under the direction of our Road Commissioner, Jon Lord. His method of "grinding" was used and we saw an improved difference in the end result compared to just an overlay.

As we continued with the Single Sort Program at the Transfer Station, we saw slight increases in our recycling rates. We knew that it might take several years before we saw significant changes in our cost reductions. Of course the more residents that begin recycling the faster we will see a reduction in these costs. We encourage those who don't yet recycle to speak with the staff at the transfer station on the benefits of doing so.

The Time Warner Franchise, which was actually up in the fall of 2015 is very close to being completed. We hired a consultant to assist us in negotiations with Time Warner and have been impressed with his knowledge of franchise agreements which will give us, we believe, a solid agreement for the next 15 years. We hope that this will be ready for March Town Meeting in 2016.

Again this year, we met with the SAD #57 Superintendent and his Staff and the other five towns in the District so that we could all work together in providing a good education while at the same time try to meet the ever growing needs of our individual Towns.

The tax rate in 2015 went up by 45 cents over the previous year. Our valuation increased \$2,255,778.00 from the previous year. This is low in comparison to some years of between \$4 and \$6 million. We did see an increase in the permits given by the CEO in 2015 and are hopeful that we will see a more significant increase in the Town's valuations for our 2016 Commitment.

Early in our deliberations for the 2016 budget we learned that there is a fair chance that we may be asking Town Meeting to go over the LD 1 limit for the first time since its implementation. We will be sharing more on this during the 2016 pre-town meeting hearings and informational meetings.

In May of 2015 the Selectmen met with members of the Brothers of Christian Instruction and were offered the opportunity of purchasing the "beach" property located on the Shaker Pond. After many months of discussions, establishing and meeting with a study committee and public hearings, this was brought to a Special Town Meeting Referendum vote on September 22, 2015. The referendum passed and we now hold the deed to this 33.6 acre parcel with frontage on the Shaker Pond. The Selectmen then appointed a Committee to oversee the use of the property. The name chosen by members and agreed upon by the Board of Selectmen is the Brothers Beach Town Park Committee. There will be an article with a minimal request on the 2016 Town Meeting Warrant.

The Town of Alfred has been under the charge of the Maine State Police for several years and in 2015 we said goodbye to Lt. Louis Nyitray who retired. We formed a close working relationship with him and his Troopers. In October of 2015 his position was appointed to Lt. William G. Ross. We have met Sgt. Kevin Rooney who was given Alfred as part of his territory. We hope to build another long term relationship with these two individuals and the Staff under them.

It has been our privilege to serve you in 2015 as your Board of Selectmen. Our aim in serving you is to be diligent in our work, available when needed and conscientious in addressing the needs of our Town and its residents.

Thank you for your support,

Glenn, George and John

SELECTMEN'S 2015 FINANCIAL REPORT

<u>#3 – Salaries</u>	<u>532,878.87</u>	Holland, Thomas	6,508.70
*Income	(1,691.13)	Holmes, Rose	156.16
Allaire, James	38,571.37	Holt, Fred	41,591.93
Allard, Anna	9,723.91	Hutchinson, Tracy	676.80
Auger, Arin	1,835.01	Jakan, Dennis	1,285.92
Ballou, Matthew	90.60	Krahling, Joyce	58.56
Benoit, Krista	317.10	L'Heureux, Guy	7,527.60
Benoit, Timothy	347.30	Leach, Matthew	73.60
Berard, Sandra	9.76	Levesque, Kathleen	286.90
Bors, Andrew	29,843.19	Lord, Casey	13,748.39
Bors, Matthew	11,838.47	Lord, David	9,173.25
Brewster, Dennis	216.96	Lord, Jonathan	1,383.10
Calnan, Stephen	34,691.20	Lord, Karen	955.70
Carpenter, Christopher	5,450.22	Lord, Steven	830.50
Carroll, Arlene	5,650.31	Lovell, Kenneth	1,676.10
Chabot, Nina	418.67	Lowe, David	5,098.91
Chadbourne, Christopher	1,274.64	Martin, Hilari	332.20
Chalmers, Sheila	6,184.36	Martin-Moore, Michelle	325.00
Charette, Glenn	1,514.04	Nichols, Lise-Lotte	575.55
Clarke, Jarrett	1,758.42	Pirone, Donna	19,763.50
Clarke, Merrill	60.40	Plumpton, Robert	151.00
Clockedile, Ian	437.90	Record, Michael	226.50
Cole, Jacob	377.50	Roussin, Gregory	4,639.51
Cook, John	769.50	Rowe, Shaun	5,016.69
Cook, Lisa	4,410.37	Scott, Carolyn	234.24
Crowell, Susan	1,822.26	Simeoni, Carolee	297.68
Cullen, Caleb	30.20	Smith, Cameron	1,268.40
Cummings, Gabriel	1,208.00	Smith, Jeremy	1,996.56
Cunningham, Marc	1,273.22	Smith, Luis	2,019.12
Curran, Peter	90.24	Smith, Patricia	395.28
Dalpra, Kristen	2,628.85	Spiliopoulos, Karen	13,035.55
Dochtermann, Glenn	5,781.35	Stearns, Ethan	180.48
Dochtermann, Steven	17,196.72	Stearns, Kerri	12,610.97
Donovan, George	5,255.78	Stearns, Morgan	22,368.42
Eggleston, David	604.00	Sylvester, John	5,255.78
Eunson, Jo-Ann	209.84	Therianos, Dorothy	117.12
Fortier, Robert	483.51	Valliere, Colleen	15,701.77
Fraser, Michael	3,936.09	Vasalle, Judith	58.56
French, Carl	4,121.00	Wallace, Marilyn	141.52
French, Judith	15,460.34	Wood, Joyce	48,621.20
Garland, Matthew	1,534.50		
Gilman, Peter	2,098.90	Expended	523,122.35
Gilman Jr, Thomas	800.30	Unexpended	11,447.65
Gilman III, Thomas	2,265.00	Appropriation & Income	534,570.00
Gullerault, Jonathan	120.80		
Gray, Louise	43.92		
Harris, Benjamin	46.47	<u>#4 – Employee Benefits</u>	<u>174,938.97</u>
Hedden, Robison	22,509.41	*Income	(1,773.57)
Hinds, Michael	332.20	Employer Share FICA	38,339.62
Hobgood, Darcy	31,113.53	ME. Municipal Assoc.	15,569.00
		MMEHT	119,645.46

SELECTMEN'S 2015 FINANCIAL REPORT

Expended 173,554.08  
 Unexpended 3,158.46  
 Appropriation & Income 176,712.54

#5 – Government Operations 33,000.00

\*Income (252.49)  
 Alfred Parish Church 990.00  
 Allaire, James 2,171.49  
 ASCAP 335.00  
 Best Western Plus 72.00  
 Bors, Andrew 195.29  
 Corner Post Land 500.00  
 Desjardins, Glenn 213.70  
 Gorham Leasing Group 4,284.00  
 Hobgood, Darcy 298.26  
 Holt, Fred 993.52  
 Hygrade Business 1,050.24  
 Lincoln Press 3,656.00  
 Lowe, David 142.60  
 Marks Printing House 58.25  
 ME. Building Officials 185.00  
 ME. Municipal Assoc. 590.00  
 MMTCTA 100.00  
 MTCCA 50.00  
 Myron Corp. 408.67  
 Portland Computer Copy Inc. 2,851.33  
 Portland Glass 675.69  
 Postmaster 3,408.48  
 Ready Refresh 245.58  
 Smart Shopper 1,549.11  
 So. ME. Planning 287.44  
 Springvale Hardware 71.59  
 Staples – Credit Plan 40.48  
 Sylvester, Joanna 225.00  
 Sylvester, John 198.55  
 Thomson Reuters 872.00  
 Tower Publishing 92.00  
 Town of Waterboro 65.00  
 Uline 402.46  
 Vigue, Anthony 677.94  
 VISA 515.26  
 W.B. Mason 207.28  
 Warren's Office Supplies 1,656.59  
 Wood, Joyce 105.90  
 York County Towns & Cities 12.00

Expended 30,453.70  
 Unexpended 2,798.79  
 Appropriation & Income 33,252.49

#6 – Maintenance & Utilities 15,500.00

AAA Fire Extinguisher 132.60  
 Alfred Water District 446.80  
 American Security 264.00  
 Bors, Andrew 41.96  
 Central ME. Power 2,316.75  
 Downeast Energy 1,115.93  
 Fresh Appearance Cleaning 3,520.00  
 Green Air Solutions LLC 675.00  
 Knight, Gregory 135.00  
 Holt, Fred 96.00  
 L & R Cleaning, Inc. 840.00  
 OTT Communications 1,115.62  
 Portland Glass 3,390.91  
 Richards Refrigeration 85.00  
 Sylvester, Joanna 954.50  
 Warren's Office Supplies 144.93

Expended 15,275.00  
 Unexpended 225.00  
 Appropriation & Income 15,500.00

#7 – Paint Town Hall 6,000.00

Knight, Gregory 6,000.00

Expended 6,000.00  
 Unexpended 0.00  
 Appropriation & Income 6,000.00

#8 – Town Insurance 25,921.00

ME. Municipal Assoc. 22,694.00  
 The Hartford Life Ins. 1,637.00

Expended 24,331.00  
 Unexpended 1,590.00  
 Appropriation & Income 25,921.00

#9 – Annual Audit 9,400.00

Purdy Powers & Co. 9,400.00

Expended 9,400.00  
 Unexpended 0.00  
 Appropriation & Income 9,400.00

#10 – Legal Fees 11,500.00

SELECTMEN'S 2015 FINANCIAL REPORT

Bourque & Clegg, LLC	3,459.00	Town of Alfred	100.00
ME. Municipal Assoc.	3,397.00		
		Expended	376.48
Expended	6,856.00	Unexpended	23.52
Unexpended	4,644.00	Appropriation & Income	400.00
Appropriation & Income	11,500.00		
		<u>#16 – Historical Committee</u>	<u>2,275.00</u>
<u>#11 – Code of the Town</u>	<u>3,000.00</u>	AAA Fire Extinguisher	179.53
General Code Publishers	1,195.00	Alfred Water District	260.64
		American Security	110.00
Expended	1,195.00	Anderson, Marjorie	64.29
Unexpended	1,805.00	Central ME. Power	363.67
Appropriation & Income	3,000.00	Lowe's Home Centers	960.00
		Naylor, Helen	118.00
<u>#12 – Interest on TANS</u>	<u>1,000.00</u>	Normand Electric, Inc.	47.50
		Williams, Allison	120.35
Expended	0.00	Williams, Almon	50.00
Unexpended	1,000.00	Expended	2,273.98
Appropriation & Income	1,000.00	Unexpended	1.02
		Appropriation & Income	2,275.00
<u>#13 – Computer Support</u>	<u>9,895.00</u>		
Avenet, LLC	550.00	<u>#17 – Zoning Board of Appeals</u>	<u>300.00</u>
Harris Computer	6,881.39	Expended	0.00
Staples – Credit Plan	249.99	Unexpended	300.00
TigerDirect	721.82	Appropriation & Income	300.00
VISA	1,446.78		
Expended	9,849.98	<u>#18 – Planning Board</u>	<u>1,200.00</u>
Unexpended	45.02	*Income	(2,354.59)
Appropriation & Income	9,895.00	Alfred Parish Church	55.00
		Holt, Fred	621.68
<u>#14 – Annual Assessing</u>	<u>13,000.00</u>	Journal Tribune	316.60
*Income	(46.96)	Smart Shopper	325.19
City of Sanford	10,300.00	So. ME. Planning	2,004.00
EMS Eastern Mapping	1,000.00	VISA	431.36
Hygrade Business	694.80	Warren's Office Supplies	84.05
ME. Assoc. of Assessors	50.00	Expended	3,837.88
MPX	752.00	Unexpended	(283.29)
York County Registry	2.00	Appropriation & Income	3,554.59
Expended	12,798.80		
Unexpended	248.16	<u>#19 – Comprehensive Plan</u>	<u>12,000.00</u>
Appropriation & Income	13,046.96	Alfred Parish Church	55.00
		So. ME. Planning	8,026.75
<u>#15 – Veterans Committee</u>	<u>400.00</u>	Expended	8,081.75
Eagle Flag of America	276.48	Unexpended	3,918.25

SELECTMEN'S 2015 FINANCIAL REPORT

Appropriation & Income	12,000.00	Unexpended	0.00
		Appropriation & Income	130,470.00
<u>#20 – Conservation Commission</u>	<u>1,563.00</u>		
Brothers of Christian	40.00	<u>#25 – Street Lights</u>	<u>12,300.00</u>
Bullard, Bill	110.85	Central ME. Power	11,367.06
Burpee's Sign Co.	150.00	Electric Light Co.	345.00
Frodyma, Fred	62.51		
Frodyma, Paula	22.40	Expended	11,712.06
Schutsky, Kim	58.50	Unexpended	587.94
Titcomb, Amy	49.67	Appropriation & Income	12,300.00
Three Rivers Land Trust	100.00		
Wells Reserve	613.00	<u>#26 – Fire Department</u>	<u>53,120.00</u>
Zuluveta, Dominique	76.60	*Income	(1,643.05)
		1 <sup>st</sup> Responders	80.00
Expended	1,283.53	AAA Fire Extinguisher	627.65
Unexpended	279.47	Admiral Fire & Safety	1,201.85
Appropriation & Income	1,563.00	Bergeron Protective	11,863.25
<u>#21 - Shaker Woods</u>	<u>250.00</u>	Coastal Medical Aid	1,140.00
Burpee's Sign Co.	50.00	Eastern Fire Apparatus	1,320.00
Frodyma, Fred	24.72	Elliott Enterprises, Inc.	735.77
		Emergency Services	800.00
Expended	74.72	Fastenal Company	470.80
Unexpended	175.28	Fraser, Michael	480.00
Appropriation & Income	250.00	Gilman III, Thomas	55.05
		Granite State Fire	1,180.00
<u>#22 – Twelve Town Group</u>	<u>300.00</u>	H. A. Mapes	1,994.01
So. ME. Planning	300.00	Hartford Equipment	1,903.00
		HSE Fire & Safety	3,798.99
Expended	300.00	Industrial Protection	3,518.73
Unexpended	0.00	Jordan Lumber	632.60
Appropriation & Income	300.00	LED Emergency	818.06
		Leighton's Garage	223.14
<u>#23 – Animal Control</u>	<u>6,500.00</u>	Lord, David	731.54
Alfred-Waterboro Vet	280.43	Lord, Karen	7.29
Animal Welfare Society	4,277.18	Maine Air Power Inc.	752.35
Holland, Thomas	1,692.19	ME. Firechiefs	89.00
ME. Animal Control	85.00	Michael Kucsma Scholarship	305.00
		Modern Marketing	4,145.24
Expended	6,334.80	NAPA Auto Parts	302.72
Unexpended	165.20	National Fire Protection	165.00
Appropriation & Income	6,500.00	National Medal of Honor Inc.	173.20
		NETS	240.00
<u>#24 – Alfred Water District</u>	<u>130,470.00</u>	Northeast Emergency	1,790.77
Alfred Water District	130,470.00	Oak Street Bistro	3,056.44
		Postmaster	58.00
Expended	130,470.00	Public Safety Center	239.94
		R & W Engraving, Inc.	228.75
		So. ME. Aviation	89.14
		So. ME. Communications	4,765.20

SELECTMEN'S 2015 FINANCIAL REPORT

Springvale Hardware	370.76	Unexpended	1,098.00
The Graphics Coop	94.00	Appropriation & Income	2,000.00
Trace Analytics, Inc.	250.00		
WEX Bank	1,177.85		
Witmer Assoc.	28.97	<u>#30 – Ross Corner Fire Co.</u>	<u>8,743.33</u>
WL Construction	614.84	Ross Corner Fire Co.	8,743.33
York County Chiefs	205.00		
Expended	52,723.90	Expended	8,743.33
Unexpended	2,039.15	Unexpended	0.00
Appropriation & Income	54,763.05	Appropriation & Income	8,743.33
<u>#27 – Public Safety Building</u>	<u>25,735.00</u>	<u>#31 – Alfred Rescue Dept.</u>	<u>55,060.00</u>
*Income	(5,600.00)	*Income	(1,350.00)
Alfred Water District	1,550.68	Allen Uniforms, Inc.	774.05
Capital Fire Protection	460.00	Atlantic Partners EMS	1,371.00
Central ME. Power	5,686.40	Bors, Matthew	495.00
Custom Climate Control	1,055.63	Bound Tree Medical, LLC	6,446.77
Dead River Co.	7,960.56	CLIA Laboratory	150.00
Flagwavers	97.00	Downeast Flowers	299.41
Gowen Power Systems	460.00	French, Judith	960.00
Lord, Casey	104.55	Fully Involved, LLC	890.00
Lord, David	72.73	Gorham Leasing Group	2,247.48
Normand Electric, Inc.	9,417.50	H.A. Mapes	1,139.72
Northeast Electrical	247.38	Hartford Equipment	5,904.81
OTT Communications	1,036.82	HealthCare Office Support	5,110.98
Portland Paper	878.21	Image Trend, Inc.	175.00
RSD Graphics	60.00	Lincoln Press	759.00
Sherwin-Williams Co.	115.55	Lord, Casey	100.00
Springvale Hardware	122.55	Lord, Steven	21.00
Stearns, Kerri	55.29	Low's Variety	46.29
Expended	29,380.85	Maine Turnpike Authority	75.00
Unexpended	1,954.15	Matheson Tri-Gas	290.59
Appropriation & Income	31,335.00	Portland Computer Copy Inc.	1,118.52
		Postmaster	1,154.70
<u>#28 - Dispatch</u>	<u>24,300.00</u>	RSD Graphics	822.72
City of Biddeford	21,046.40	So. ME. Communications	4,852.60
So. ME. Communications	3,150.00	So. ME. Healthcare	21.55
Expended	24,196.40	The Graphics Coop	843.50
Unexpended	103.60	Town of Hollis	400.00
Appropriation & Income	24,300.00	Treasurer, State of ME.	160.00
		Tri-County EMS	22.00
<u>#29 – Immunizations</u>	<u>2,000.00</u>	Valliere, Colleen	257.01
SMHC Workwell	902.00	Warren's Office Supplies	2,214.79
Expended	902.00	WEX Bank	668.63
		York County Chiefs	50.00
		Zoll Medical Corp.	1,317.75
		Expended	41,159.87
		Unexpended	15,250.13
		Appropriation & Income	56,410.00

SELECTMEN'S 2015 FINANCIAL REPORT

<u>#33 – Emergency Replace</u>	<u>2,000.00</u>	<u>#36 – American Red Cross</u>	<u>2,000.00</u>
		American Red Cross	2,000.00
Expended	2,000.00	Expended	2,000.00
Unexpended	0.00	Unexpended	0.00
Appropriation & Income	2,000.00	Appropriation & Income	2,000.00
<u>#34 – EMA</u>	<u>1,000.00</u>	<u>#37 - Biddeford Free Clinic</u>	<u>400.00</u>
C.S. Lord & Son, Inc	225.00		
Warren's Office Supplies	184.09	Expended	0.00
		Unexpended	400.00
Expended	409.09	Appropriation & Income	400.00
Unexpended	590.91		
Appropriation & Income	1,000.00	 	
		<u>#38 – Caring Unlimited</u>	<u>906.00</u>
		Caring Unlimited	906.00
 		Expended	906.00
<u>#35 – Solid Waste</u>	<u>112,000.00</u>	Unexpended	0.00
*Income	(8,131.32)	Appropriation & Income	906.00
AAA Fire Extinguisher	74.80		
BDS Waste Disposal	863.00	 	
Central ME. Power	2,119.05	<u>#39 – Day One</u>	<u>1,000.00</u>
CPRC Recycling, LLC	1,136.16	Day One	1,000.00
Downeast Energy	884.56		
J.G. Lord Excavation	1,335.00	Expended	1,000.00
Jeffrey A. Simpson, Inc.	4,106.00	Unexpended	0.00
JP Pest Services	632.00	Appropriation & Income	1,000.00
Kallis Garage	432.05		
Kustom Installation	816.08	 	
Lavertu Bros. Property	700.00	<u>#40 – Home Health</u>	<u>7,900.00</u>
M.R.R.A.	275.00	Home Health	7,900.00
NAPA Auto Parts	16.58		
Normand Electric, Inc.	3,935.26	Expended	7,900.00
North Coast Services LLC	61.88	Unexpended	0.00
OTT Communications	333.61	Appropriation & Income	7,900.00
Pine Tree Waste	100,002.91		
Point Outlook	109.00	 	
Poirier Guidelines	100.00	<u>#41-Kids Free to Grow</u>	<u>450.00</u>
Ready Refresh	20.26	Kids Free to Grow	450.00
Springvale Hardware	5.29		
Treasurer, State of ME.	418.00	Expended	450.00
Twin City Radiator	79.00	Unexpended	0.00
Violette's Sealcoating	720.00	Appropriation & Income	450.00
Warren's Office Supplies	217.13		
Wescott & Sons, Inc.	637.83	 	
		<u>#42 –Sexual Assault Response</u>	<u>300.00</u>
Expended	120,030.45		
Unexpended	100.87		
Appropriation & Income	120,131.32		

SELECTMEN'S 2015 FINANCIAL REPORT

Sexual assault Response	300.00	AAA Fire Extinguisher	97.00
Expended	300.00	Blow Brothers	342.43
Unexpended	0.00	Central ME. Power	483.62
Appropriation & Income	300.00	C.S. Lord & Son, Inc.	11,897.00
		Eastern Salt Company	91,489.72
		J.G. Lord Excavation	3,120.00
		Normand Electric, Inc.	1,310.00
<u>#43 – So. ME. Agency on Aging</u>	<u>2,500.00</u>	Expended	108,739.77
So. ME. Agency on Aging	2,500.00	Unexpended	115.13
Expended	2,500.00	Appropriation & Income	108,854.90
Unexpended	0.00		
Appropriation & Income	2,500.00	<u>#48 – Year Round Maintenance</u>	<u>165,000.00</u>
		*Income	(7,030.66)
<u>#44 – York Cty. Comm. Action</u>	<u>2,100.00</u>	C.S. Lord & Son, Inc.	5,995.00
York Cty. Comm. Action	2,100.00	Dayton Sand & Gravel	15,205.98
Expended	2,100.00	Fastenal Company	43.66
Unexpended	0.00	F.R. Carroll Inc.	2,295.48
Appropriation & Income	2,100.00	Genest Precast	347.90
		Gorham Sand & Gravel	5,884.10
		H.A. Stone & Sons	965.00
		Hissong Ready Mix	10,685.21
<u>#45 – York County Shelters</u>	<u>1,000.00</u>	J.G. Lord Excavation	90,925.00
York County Shelters	1,000.00	J.G. Lord Excavation LLC	15,795.00
Expended	1,000.00	L.A. Lawn Care	1,025.00
Unexpended	0.00	Pike Industries	2,393.75
Appropriation & Income	1,000.00	Southern Maine Arbor	3,000.00
		Springvale Hardware	44.54
		Top Coat Paving	15,450.00
		Violette's Sealcoating	1,850.00
<u>#46 – Plowing &amp; Sanding</u>	<u>292,000.00</u>	Expended	171,905.62
*Income	(20,156.72)	Unexpended	125.04
CATV Construction	510.00	Appropriation & Income	172,030.66
C.S. Lord & Son, Inc	55,547.50		
Cyr, Alex	15,437.50	<u>#49 – Paving</u>	<u>230,000.00</u>
Direct Construct	19,080.00	*Income	(11,341.00)
Earthworks	17,745.00	C.S. Lord & Son, Inc.	19,889.00
Foglio, Inc.	62,132.50	Dayton Sand & Gravel	1,129.26
Howard P. Fairfield, LLC	9,853.60	F.R. Carroll Inc.	170,446.89
J.G. Lord Excavation	52,820.00	Genest Precast	665.00
J.G. Lord Excavation LLC	78,430.00	Gorham Sand & Gravel	2,684.61
Top Coat Paving	600.00	J.G. Lord Excavation	34,330.00
Expended	312,156.10	Portland Plastic Pipe	9,655.20
Unexpended	.62	Top Coat Paving	2,500.00
Appropriation & Income	312,156.72	Expended	241,299.96
		Unexpended	41.04
<u>#47 – Stockpile</u>	<u>105,000.00</u>	Appropriation & Income	241,341.00
*Income	(3,854.90)		

SELECTMEN'S 2015 FINANCIAL REPORT

		Waterboro Reporter	60.00
		Watson, David	40.05
<u>#50 – Highway Safety</u>	<u>10,000.00</u>		
Barco Products	116.19	Expended	21,847.36
Deering Lumber	41.39	Unexpended	419.38
Fastenal Company	94.83	Appropriation & Income	22,266.74
H.A. Stone & Sons	2,335.00		
Poirier Guidelines	5,339.72		
The Graphics Coop	300.00	<u>#52 – Shaker Valley Sno</u>	<u>1,100.00</u>
White Sign	1,684.27	Shaker Valley Sno-Travelers	1,100.00
Expended	9,911.40	Expended	1,100.00
Unexpended	88.60	Unexpended	0.00
Appropriation & Income	10,000.00	Appropriation & Income	1,100.00
<u>#51 – Park &amp; Rec Programs</u>	<u>16,776.00</u>	<u>#54 – Memorial Day Services</u>	<u>100.00</u>
*Income	(5,490.74)	American Legion	100.00
A-1 Environmental	812.50	Expended	100.00
Alfred Parish Church	55.00	Unexpended	0.00
Alfred Water District	335.10	Appropriation & Income	100.00
BSN Sports	1,624.36		
Cabela's	588.09	<u>#54 – Parish Cemetery</u>	<u>3,500.00</u>
Caswell, Chris	555.97	Lavertu Bros. Property	3,500.00
Caswell, Rose	23.21	Expended	3,500.00
Central ME. Power	664.16	Unexpended	0.00
Curious Creatures	610.00	Appropriation & Income	3,500.00
Day, Elizabeth	405.98		
Ed's Grove	208.39	<u>#55 – Outlying Areas</u>	<u>2,680.00</u>
Front Row Marketing	483.00	Lavertu Bros. Property	2,680.00
Gametime	954.78	Expended	2,680.00
Genest Concrete	362.65	Unexpended	0.00
Holt, Fred	200.00	Appropriation & Income	2,680.00
Hussey's Gardens	150.00		
Irrigation Design	2,050.71	<u>#56 – Alfred Festival Day</u>	<u>7,500.00</u>
Jeffrey A. Simpson, Inc.	37.50	*Income	(3,594.53)
Lavertu Bros. Property	5,600.00	ABL Golf Cars	75.00
Low's Variety	91.75	Blow Bros.	204.00
Magical Moonwalks	890.00	Bragg, Thomas	450.00
Marden's Surplus	104.81	Central ME. Power	72.09
Michael Bourque Plumbing	232.50	Dunlap Highland Band	500.00
Modern Pest Service	275.00	EVO Rock & Fitness	900.00
MRPA	175.00	Family Dollar	2.25
Norton, Bruce	60.09	Freer, John	1,350.00
R & W Engraving, Inc.	104.20	Kennebunk River Trio	500.00
Sherwin-Williams Co.	1,371.60		
Springvale Hardware	584.74		
Steve's Lockshop	100.00		
The Graphics Coop	1,759.09		
Troiano Waste Services	77.13		
Waterboro Recreation Dept.	200.00		

SELECTMEN'S 2015 FINANCIAL REPORT

Kora Highlanders	500.00	<u>#58 – Parsons Library</u>	<u>20,885.00</u>
Kora Shrine Mopeds	300.00	AAA Fire Extinguisher	121.20
Kora Temple Facts & Figures	250.00	Alfred Water District	488.15
Normand Electric, Inc.	350.00	Baker & Taylor Books	3,787.28
Layton, Kayla	300.00	Berard, Ron	150.46
Oak Street Bistro	499.22	Bon Appetit	34.00
One Stop Party Shoppe	55.00	Brodart Co.	101.49
Pierce, Susan	191.23	Central ME. Power	2,033.74
Postmaster	102.90	Cook's Illustrated	9.95
Pouliot, Linda	250.00	Country Living	14.00
Smart Shopper	308.00	Dead River Co.	2,972.22
Sylvester, John	1,038.00	Demco	115.95
The Alumni Band	500.00	Downeast Magazine	19.54
The Graphics Coop	1,312.00	Food & Wine	20.00
Treasurer, State of ME.	887.56	Good Housekeeping	20.00
Walmart	57.79	Hedden, Robison	2,334.85
Warrens Office Supplies	14.44	Lavertu Bros. Property	2,800.00
Wilbur G. Shaws Hardware	25.06	Library World, Inc.	439.00
Zippy Copy Center	34.00	Living	26.00
		Maine Media Collective	68.58
Expended	11,028.54	More Magazine	30.00
Unexpended	65.99	Northeast Electrical	23.61
Appropriation & Income	11,094.53	Norway Memorial Library	5.99
		OTT Communications	341.01
<u>#57 – General Assistance</u>	<u>15,000.00</u>	Ready Refresh	123.72
*Income	(11,416.85)	Real Simple	24.00
Alfred Oil	428.80	Rowe, Shaun	18.97
Bigelow, George	1,320.00	Sawyer, William	150.00
Brochu, Margaret	1,279.00	Spiliopoulos, Karen	101.57
Carll-Heald & Black	530.00	Springvale Hardware	397.67
Central ME. Power	280.83	Staples – Credit Plan	176.61
Edgecomb Properties	114.00	Steve's Lockshop	178.00
Forte, David	108.00	Sylvester, Joanna	1,949.00
Gerrish Corp.	1,510.00	SYNCB/Amazon	616.44
Hannaford	5,176.26	The Saturday Evening Post	20.00
Hodges, Gregory	378.00	Three Rivers Land Trust	48.00
Hollywood Slots	89.00	Treasurer, State of ME.	70.00
Holt, Fred	104.05	White, Kevin	650.00
Jacobson, Donna	541.00	Wire Pro	360.00
ME. Welfare Directors	260.00	Women's Day	10.00
Pirone, Donna	403.29	Wooden Boat	34.00
Remington Stove Shop	510.00		
Smart Shopper	26.91	Expended	20,885.00
York County Shelters	3,692.00	Unexpended	0.00
		Appropriation & Income	20,885.00
Expended	16,751.14		
Unexpended	9,665.71	<u>#60 – Transfer Station Bond</u>	<u>76,575.00</u>
Appropriation & Income	26,416.85	Gorham Savings Bank	76,575.00
		Expended	76,575.00

Unexpended	0.00
Appropriation & Income	76,575.00

Expended	18,311.00
Unexpended	0.00
Appropriation & Income	18,311.00

<u>#61 – 2013 Paving Bond</u>	<u>58,300.00</u>
Gorham Savings Bank	58,300.00

Expended	58,300.00
Unexpended	0.00
Appropriation & Income	58,300.00

<u>Fueling February</u>	<u>4,921.73</u>
*Income	(15,709.65)
Alfred Oil	3,586.50
Central ME. Power	282.09
Downeast Energy	289.61

<u>#62 – Zoll Lease</u>	<u>8,932.20</u>
Gorham Leasing	8,932.20

Expended	8,932.20
Unexpended	0.00
Appropriation & Income	8,932.20

Expended	4,158.20
Unexpended	16,473.18
Appropriation & Income	20,631.38

<u>Mold Remediation</u>	<u>34,100.00</u>
Alfred Parish Church	500.00
Burpee’s Sign	90.00
Business Communications	558.00
Fresh Appearance Cleaning	915.00
Green Air Solutions LLC	675.00
Haley’s Sheet Metal	4,850.00
Michael Bourque Plumbing	785.00
Normand Electric, Inc.	215.00
Octagon Cleaning & Restoration	13,731.62
Smart Shopper	205.88
Springvale Hardware	52.18
TC Hafford Basement	11,274.00
Warren’s Office Supplies	145.92

Expended	33,997.60
Unexpended	102.40
Appropriation & Income	34,100.00

<u>Brothers Beach</u>	<u>75,000.00</u>
Brothers of Christian	75,000.00

Expended	75,000.00
Unexpended	0.00
Appropriation & Income	75,000.00

<u>Ambulance/Power Cot</u>	<u>18,311.00</u>
Sugarloaf Ambulance	18,311.00

**Office of the Treasurer**  
Annual Report  
For the Year Ended December 31, 2015

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 – December 31, 2015**

Assets		
Cash	1,811,147.68	
Taxes Receivable 2002	1,596.87	
Taxes Receivable 2005	111.70	
Taxes Receivable 2006	188.39	
Taxes Receivable 2007	553.52	
Taxes Receivable 2008	721.74	
Taxes Receivable 2009	652.78	
Taxes Receivable 2010	592.71	
Taxes Receivable 2011	911.05	
Taxes Receivable 2012	720.86	
Taxes Receivable 2013	1,949.76	
Taxes Receivable 2014	65,893.96	
Taxes Receivable 2015	266,364.07	
Accounts Receivable	218,869.74	
Tax Acquired Property	5,229.82	
Prepaid Expenses	9,990.36	
Inventory	31,917.40	
Due From Other Fund	<u>605.80</u>	
Total Assets		<u>2,418,018.21</u>
Liabilities		
Accounts Payable	91,647.27	
Escrows Payable	568.52	
Deferred Tax Revenue	281,631.06	
Deferred Rescue Revenue	194,465.45	
Prepaid Taxes	<u>7,445.46</u>	
Total Liabilities		<u>575,757.76</u>
Fund Balances		
Nonspendable Funds	41,907.76	
Assigned Funds	73,125.43	
Unassigned Funds	<u>1,727,227.26</u>	
Total Fund Balances		<u>1,842,260.45</u>
Total Liabilities and Fund Balances		<u>2,418,018.21</u>

**General Fund - Income For The Year Ended December 31, 2015**

Property & Excise Taxes		
Property Taxes	3,806,741.16	
Abatements	<u>(10,054.94)</u>	
Total Property Taxes		3,796,686.22
Excise Tax	<u>577,952.82</u>	577,952.82
Interest & Penalties		
Interest & Penalties	18,766.21	
Interest Cash Management	<u>1,894.55</u>	
Total Interest & Penalties		20,660.76
Intergovernmental Funds		
State-Revenue Sharing	129,666.67	
State-Local Road Assistance Program	42,976.00	
State-General Assistance	11,416.85	
State-Tree Growth	22,136.57	
State-Veterans Exemption	4,416.00	
State-Homestead Exemption	53,810.00	
State-BETE	109.00	
State-MEMA	4,796.94	
State-Efficiency ME	5,850.00	
Federal-FEMA	23,984.68	
Federal Land Management	<u>3,519.00</u>	
Total Intergovernmental		302,681.71
Local & Miscellaneous Income		
Building Permit Fees	24,779.38	
Plumbing Permit Fees	5,828.00	
Cable Franchise Fees	10,045.05	
Town Clerk Fees	4,897.15	
Dog Fees & Licenses	2,964.00	
Selectmen Fees & Licenses	116.75	
Festival Day Income	5,730.53	
Museum Donations	207.00	
Park & Recreation Fees	4,250.74	
Park & Recreation Donations	1,240.00	
Planning Board Fees	2,354.59	
Transfer Station Income	8,131.32	
Rescue Fees & Subscriptions	82,328.78	
Ambulance Donation	8,000.00	
Motor Vehicle Fees	10,215.00	
Fueling February	15,709.65	
Misc. Donations	1,575.00	
Transferred In From Other Funds	129,009.60	
Reimbursements	23,330.80	
Unclassified Income	<u>9,203.85</u>	
Total Local & Miscellaneous		349,917.19
Total Revenues		<u><u>5,047,898.70</u></u>

**General Fund - Expenses For The Year Ended December 31, 2015**

	<u>Budgeted 2015</u>	<u>Spent 2015</u>
General Government Operations		
Salaries	534,570.00	523,122.35
Employee Benefits	176,712.54	173,554.08
Government Operations	33,252.49	30,453.70
Town Hall Utilities	15,500.00	15,275.00
Insurance	25,921.00	24,331.00
Auditing	9,400.00	9,400.00
Legal	11,500.00	6,856.00
Code of Alfred	3,000.00	1,195.00
TAN Loan Interest	1,000.00	0.00
Computer Support	9,895.00	9,849.98
Annual Assessing	13,046.96	12,798.80
Veterans Committee	400.00	376.48
Historical Committee	2,275.00	2,273.98
Museum Donations	2,068.27	224.00
Schoolhouse Donations	1,021.48	140.50
Zoning Board of Appeals	300.00	0.00
Planning Board	3,554.59	3,837.88
Comprehensive Plan	12,000.00	8,081.75
Conservation Commission	1,563.00	1,283.53
Shaker Woods	250.00	74.72
Twelve Town Group	300.00	300.00
Fueling February	20,631.38	4,158.20
Total Government Operations	<b>878,161.71</b>	<b>827,586.95</b>
Public Services		
Animal Control	6,500.00	6,334.80
Alfred Water District	130,470.00	130,470.00
Street Lights	12,300.00	11,712.06
Fire Department Operations	54,763.05	52,723.90
Public Safety Building	31,335.00	29,380.85
Dispatch Service	24,300.00	24,196.40
Immunizations	2,000.00	902.00
Ross Corner Operations	8,743.33	8,743.33
Rescue Operations	56,410.00	41,159.87
Emergency Equipment	2,000.00	0.00
Emergency Management	1,000.00	409.09
Total Public Services	<b>329,821.38</b>	<b>306,032.30</b>
Total Health & Sanitation	<b>120,131.32</b>	<b>120,030.45</b>
Total Social Services	<b>18,556.00</b>	<b>18,156.00</b>
Public Works		
Plowing & Sanding	312,156.72	312,156.10
Stockpile	108,854.90	108,739.77
Year Round Maintenance	172,030.66	171,905.62
Paving Program	241,341.00	241,299.96
Highway Safety	10,000.00	9,911.40

**General Fund - Expenses For The Year Ended December 31, 2015**

	<u>Budgeted 2015</u>	<u>Spent 2015</u>
Total Public Works	<b>844,383.28</b>	<b>844,012.85</b>
Total Welfare Services	<b>26,416.85</b>	<b>16,751.14</b>
Parks and Recreational		
Park & Recreation Committee	22,266.74	21,847.36
Shaker Valley Sno-Travelers	1,100.00	1,100.00
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	11,094.53	11,028.54
Total Parks & Recreational	<b>40,741.27</b>	<b>40,255.90</b>
Total Library Operations	<b>20,885.00</b>	<b>20,885.00</b>
Debts Reduction/Service		
Shaker Hill Paving Bond	58,300.00	58,300.00
Transfer Station Bond	76,575.00	76,575.00
Cardiac Monitor Lease	8,932.20	8,932.20
Total Debt Service	<b>143,807.20</b>	<b>143,807.20</b>
Total County Tax	<b>143,022.30</b>	<b>143,022.30</b>
New Capital Expenditures		
Paint Town Hall	6,000.00	6,000.00
Power Cot	18,311.00	18,311.00
Mold Remediation	34,100.00	33,997.60
Brothers Beach	75,000.00	75,000.00
Total Capital Expenditures	<b>133,411.00</b>	<b>133,308.60</b>
Total School Assessment-RSU #57	<b>2,472,718.16</b>	<b>2,472,718.16</b>
Total Expenses	<b>5,172,055.47</b>	<b>5,086,566.85</b>

**Taxes Receivable For The Year Ended December 31, 2015**

	*Tax Balance Only	
<b>Tax Year 2002</b> Personal Property Outstanding	1,596.87	
<b>Tax Year 2005</b> Personal Property Outstanding	111.70	
<b>Tax Year 2006</b> Personal Property Outstanding	188.39	
<b>Tax Year 2007</b> Personal Property Outstanding	553.52	
<b>Tax Year 2008</b> Personal Property Outstanding	721.74	
<b>Tax Year 2009</b> Personal Property Outstanding	652.78	
<b>Tax Year 2010</b> Personal Property Outstanding	592.71	
<b>Tax Year 2011</b> Personal Property Outstanding	911.05	
<b>Tax Year 2012</b> Personal Property Outstanding	720.86	
<b>Tax Year 2013</b> Personal Property Outstanding	1,949.76	7,999.38

**Tax Year 2014**

Barrieau	Joseph & Kathleen	2-39-5-1	4,649.06
Bean	Cassandra M, Roselyn M	8-13-A	2,167.43
Bemis	Tracey L & Smith, Kevin J	3-98	1,306.73
Benvie	Thomas & Carol	7-1-D	1,915.20
Campbell	Kenneth M Trustee	2-16-A	4,991.78
Campbell	Kenneth M Trustee	2-14	3,372.98
Carter	Irene	1-1(65)	266.48
Crediford	William S	11-16	1,809.75
Cunnane	Roxane	7-6-X	1,594.58
Day	Wayne	2-40-1	693.98
Doan	Wilbur & Mary	12-65	2,292.83
Dyer	Rodney	5-64(1)	34.20
Eaton	Harold P	13-24	1,373.70
Farwell	Gregory Sr & Diana	4-39	1,372.28
Frechette	Michael & Ann	5-1	14.41
Gilman	Howard F	6-49	2,480.93
Haskell	James & Emily	3-48	1,332.38
Hoyle	Michael & Julie	5-63-A	3,123.60
HSBC		3-18	1,700.03
Huff	Kimberly M	4-18(13)	198.08
Lafreniere	Gary L	9-15	1,261.13
Lavoie	Richard & James R	3-59-A	1,399.35
Littlefield II	Alden Lawrence	9-38-A	114.00
Lovell	Kenneth	3-88	899.18
Mazza	Barbara A & Brewer, Richard	9-27-2	712.50
Ness	Kelly H	12-4	1,580.33
Nextel Communication, Inc		4-40(3)	391.88
Norton	Bruce & Wendy	7-6-15	2,150.33
Pirini	Jeffrey & Amy	2-40	628.14
Randazzo	Vincent P & Linda A	2-38-11	52.58
Reny	Liza M & Christopher J	13-34	2,596.65
Roux	Larry H & Rachel A	3-107-B	4,481.63
Roux	Larry H & Rachel A	3-90-B	85.50
Roux	Larry H & Rachel A	3-90-C	1,352.33

**Taxes Receivable For The Year Ended December 31, 2015**

Shain	Rodney & Barbara	4-12	24.23	
Smith	Kevin J & Tracey L	10-6	1,251.15	
St Peter	Richard & Gail	1-1(75)	500.18	
Stonehouse	Susan A	3-110	1,311.00	
Strater	Nicholas S Trustee	3-43-6	4,024.20	
Thompson	Debra A	5-62-1	292.45	
Vasalle	Stanley P	12-15-B	103.50	
Worden	Ronald	4-21-A	1,940.85	
	Personal Property Outstanding		<u>2,050.46</u>	
<b>Total Outstanding 2014 Taxes Receivable 12/31/15</b>				65,893.96
<b>Tax Year 2015</b>	See Tax Collectors Report for detail list			266,364.07
<b>Total Outstanding Taxes Receivable 12/31/15</b>				<u><u>340,257.41</u></u>
* Lien charges and interest are not shown, but are due as part of the full payment				

**FUNDS WITH RESTRICTIONS - GOVERNMENTAL SOURCES**

<b>Local Road Assistance Program Grant Funds</b>		
Balance January 1, 2015	42,536.00	Local Road Assistance Program funds are restricted for the "Capital improvement of public roads."
Received in 2015	42,976.00	
Expended in 2015	(42,536.00)	
Balance December 31, 2015	42,976.00	

**FUNDS WITH RESTRICTIONS - TOWN SOURCES**

<b>Alfred Historical Museum &amp; Schoolhouse Funds</b>		
<b>Museum</b>		
Balance January 1, 2015	1,861.27	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 in 2015	207.00	
Expended 2015	(224.00)	
Balance December 31, 2015	1,844.27	
<b>Schoolhouse</b>		
Balance January 1, 2015	1,021.48	
Received in 2015	-	
Expended 2015	(140.50)	
Balance December 31, 2015	880.98	

<b>Dog Licenses and Fines Collected</b>		
Balance January 1, 2015	1,979.00	Certain amounts received from dog licenses and fees must be used for animal control expenses. The funds collected in 2015 will be appropriated for use in 2016.
Received in 2015	2,951.00	
Expended in 2015	(1,979.00)	
Balance December 31, 2015	2,951.00	

<b>Fueling February</b>		
Balance January 1, 2015	4,921.73	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 in 2015	15,709.65	
Expended in 2015	(4,158.20)	
Balance December 31, 2015	16,473.18	

**FUNDS WITH RESTRICTIONS - OUTSIDE SOURCES**

<b>Ambulance</b>		
Balance January 1, 2015	0.00	During 2015 a resident contributed funds towards the purchase of a new ambulance for the Town of Alfred.
Received in 2015	8,000.00	
Expended in 2015	0.00	
Balance December 31, 2015	8,000.00	

**BOND & CAPITAL IMPROVEMENT FUND ACTIVITY - 2015**

**2013 Transfer Station Bond - Accumulative**

Bond issued in 2013	455,000.00		
Accumulated Payments at December 31, 2014	70,000.00	Interest	12,006.81
Payment made May 20, 2015	-	Interest	3,287.50
Payment made November 18, 2015	70,000.00	Interest	3,287.50
Outstanding Principal at December 31, 2015	<u>315,000.00</u>		

**2013 Shaker Hill Paving Bond -**

Bond issued in 2013	220,000.00		
Accumulated Payments at December 31, 2014	55,000.00	Interest	6,624.44
Payment made May 20, 2015	-	Interest	1,650.00
Payment made November 18, 2015	55,000.00	Interest	1,650.00
Outstanding Principal at December 31, 2015	<u>110,000.00</u>		

**Capital Improvement Fund History**

Year	Beginning	Added	Spent	Interest	Ending
1997	.00	50,000.00	.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	.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	.00	122,058.05	2,032.90	132,389.70
2004	132,389.70	.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	.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	.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

**Special Management Accounts  
Designated Funds - December 31, 2015**

<b>Veteran's Memorial Scholarship Account</b>		
Beginning Balance 1/1/15	Reserved	26,568.87
	Unreserved	624.00
Interest earned in 2015		57.92
Gifts received in 2015		645.48
2014 Award Paid Out		(624.00)
Ending Balance		<b>27,272.27</b>
Reserved Award for 2015 (to be paid in 2016)		703.40
Fund Balance Reserved		26,568.87

<b>Cemetery Account</b>		
Beginning Balance 1/1/15	Reserved	5,000.00
	Unreserved	12.25
2015 Interest		10.63
Expended in 2015		12.00
Balance 12/31/15		5,010.88
Principal Balance	Reserved	5,000.00
	Available for 2016 Maintenance	10.88

<b>Planning Board Escrow Accounts</b>					
Sub Account Title	1/1/2015	New & Additions in 2015	Interest Earned in 2015	Expended in 2015	12/31/2015
<u>Planning Board Directed:</u>					
PATCO-Colin's Meadow	9,840.95	1,400.00	17.05	10,689.48	568.52
<b>Totals</b>		1,400.00	17.05	10,689.48	568.52

**Parsons Memorial Library Fund  
For the Year Ended December 31, 2015**

**ACCOUNT BALANCES**

**ASSETS**

Cash Equivalent Assets	
Petty Cash	50.00
Checking	10,509.55
Endowment	314,026.85
<b>Total Cash Equivalent Assets</b>	<b>324,586.40</b>

**LIABILITIES**

Due to Other Fund	605.80
<b>Total Liabilities</b>	<b>605.80</b>

**CAPITAL**

Library Restricted Fund Balance	323,980.60
<b>Total Capital</b>	<b>323,980.60</b>

<b>Total Liabilities &amp; Capital</b>	<b>324,586.40</b>
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**INCOME & EXPENSES**

**INCOME**

Fees & Fines	24.55
Gifts & Memorials Restricted	292.37
Gifts & Memorials Unrestricted	980.00
Cash Management Interest	5.37
Endowment Interest	1,331.29
Trust Donation	4,778.66
<b>Total Income</b>	<b>7,412.24</b>

**EXPENSES**

Building Repairs	3,220.00
Office/General Supplies	147.26
Purchase-Computer	752.40
Utilities	458.54
<b>Total Expenses</b>	<b>4,578.20</b>

<b>NET OPERATING INCOME (LOSS) 2015</b>	<b>2,834.04</b>
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**Office of the Tax Collector  
Annual Report  
For the Year Ending December 31, 2015**

Excise Tax

Boat:	\$3,260.80
Motor Vehicle:	\$498,690.48
Rapid Renewal	\$76,001.84
Agent Fees:	\$10,215.00
Total:	\$588,168.12

2015 Property Tax

Committed:	\$3,812,926.12
Real Estate:	\$3,762,025.99
Personal Property:	\$50,900.43
Supplements:	\$14,717.85
Abatements:	\$4,705.54
Collected:	\$3,565,138.89
Total 2015 Outstanding:	\$257,799.84
Real Estate:	\$253,755.91
Personal Property:	\$4,043.93

Personal Property Outstanding:

2002	1,596.87
2005	111.70
2006	188.39
2007	553.52
2008	721.74
2009	652.78
2010	592.71
2011	911.05
2012	720.86
2013	1,949.76
2014	2,050.46
2015	4,043.93
Total	\$14,093.77

2016 Prepaid Taxes: \$7,445.46

**2015 Outstanding Real Estate Taxes**

Name	Total Outstanding
15 Eisenhower, LLC	1,684.90
Airtech Management, Inc	4,284.75
* Alexander, Donna L	3,645.30
Alfred Real Estate	2,837.65
* Allaire, Michael & Jeanne	1,966.20
Allen, Albert	1,171.60
Banks, Alan R & Roy, Michael P	3,778.70
Barbour, Donald	284.60

\* Denotes payment in full after year-end.

*	Barnes, James W & Urban, Donna M	2,496.90
	Barrieau, Joseph M L & Kathleen Anne	4,730.63
	Barstow, Robert & Iris	2,688.30
	Bartholomew, Jane E	1,774.68
	Bean, Cassandra M, Roselyn M & Gregory L	2,205.45
	Bemis, Tracey L & Smith, Kevin J	1,329.65
	Benvie, Thomas & Carol	1,948.80
	Berard Jr, Robert Paul	2,043.05
	Binette, David	308.85
	Boucher Family Irrevocable Living Trust	3,058.34
	Brault, Linda & Roger	1,032.40
	Brault, Linda & Roger	932.35
	Brock, James A	27.55
	Brock, James A	430.65
*	Broman, Cynthia	693.97
	Buckbee, Lisa M	37.69
	Bunker, Jennifer	522.00
	Campbell, Kenneth M Trustee	5,079.35
	Campbell, Kenneth M Trustee Kenneth M Campbell Tst	3,432.15
	Capp, Catherine R & Gerry C	901.20
	Capp, Gerald & Catherine	1,415.33
	Carey, Mary	358.15
	Carter, Irene	271.15
	Caswell, Christopher	1,753.05
*	Chaplin, Jennifer J	1,653.00
	Church, Joshua S	299.91
	Comeau, Teresa	361.05
	Cook, Jed	1,633.86
	Coyne, Robert & Joan	246.60
	Crediford, William S	1,841.50
	Cunnane, Roxane	1,622.55
*	Dahland Kim, Anna	66.06
	Daly, Edward J	3,751.23
	Daney, Jayson & Nicole	1,967.65
	Darling, Ronald C & Vanessa J	369.75
	Davis, Betsey M & Staples, Bradley	899.00
*	Davis, Rosemarie	171.10
	Day, Wayne	706.15
*	Defeo, Guy A & Karlin A Trustees Karlin A Defeo	339.25
	Doan, Wilbur & Mary	2,333.05
	Doty, Stephanie J	2,215.10
	Dubois, Donald R	6,561.25
	Dubois, Donald R	95.70
	Dubois, Donald R	113.10
	Dyer, Rodney	34.80
	Eaton, Harold P	1,397.80
	Echeverria, Ivette & Alex	1,442.29
	Emard, Conrad & Sandra	4,220.95
	Farwell, Gregory Sr & Diana	1,396.35

\* Denotes payment in full after year-end.

	Ferguson, Donna J & Johnson, Todd Eric	43.50
	Ferland, Linda	190.72
	Fitzpatrick, Joseph L & Lancaster, Diane M	10.15
*	Fleming, David & Linda	108.66
	Fontaine, Jailene	2,092.35
	Frechette, Ann K	2,444.70
	Frechette, Michael & Ann	2,340.30
	Frechette, Michael & Ann	2,066.25
	Gagnon Sr, Thomas M & Bonnie M	1,853.10
*	Geller, Arnold L	962.80
	Ghidoni, Richard D & Poole, Margaret, W	352.83
	Giberti, Jessica C	3,342.25
*	Gilman, Howard F	2,524.45
	Gilman, Penny L & Peter D	3,935.30
	Goodwin, Lorelei	29.00
	Goodwin, Paul R & Jeannine A	1,688.10
*	Gott, Arthur & Sally	503.15
	Gould, Barbara F	1,870.50
	Grantham, Cecillia	743.92
	H A Stone & Sons	3,082.70
	Hall, Melissa J	486.06
*	Hanson, Eric D & Mariann B	3,188.55
	Hanson, Rebecca A	66.90
	Harrison, Steven R	1,705.20
	Haskell, James & Emily	1,355.75
*	Hayes, Elizabeth	183.22
	Hoag, Michael	838.10
	Hoag, Michael B & Tina	4,673.35
*	Hobson, Glenn & Louann	1,813.95
	Holmes Jr, Harold P & Alicia L	1,235.40
	Hoyle, Michael R & Julie B	3,178.40
	HSBC	1,729.85
	Huff, Kimberly M	201.55
	Hussey, Cathy L	983.60
	Joslyn, Nancy M	1,393.48
	Kelley, Christopher	77.48
	Keywood Manor LP	158.15
	Kneeland, John F & Janalie	411.80
	Lafreniere, Gary	6.12
	Lafreniere, Gary L	1,283.25
	Lapalme, Alfred & Jackie	910.60
	Lavoie, Richard & James R	1,423.90
*	Lebel, Rene E & Wendy S	3,646.75
*	LeBrun, Thomas M	2,842.00
	Levell, Richard & Marie	2,176.47
	Littlefield II, Alden Lawrence	116.00
	Lovell, Kenneth	914.95
	Manning, James R	1,600.80
	Manning, James R	3,310.35

\* Denotes payment in full after year-end.

	Mansur, Lynne	129.30
*	Manuel, Donald & Beatrice	609.00
*	Manuel, Donald & Beatrice	5,487.22
	Martell, Sheila	1,191.90
	Mayer, Brian David & Dade, Carolyn G	1,516.70
	Mazza, Barbara A & Brewer, Richard C	725.00
	McMahon, Patricia Benson	3,136.35
	McQueen, Jeffrey B & Cloutier, Julie A	522.00
	Mills, Elizabeth	294.35
	Mitchell Jr, Kenneth R & Carol W	501.85
*	Mitchell Jr, Kenneth R & Carol W R	566.00
*	Morin, Dorothy J & John W	30.67
*	Morrison, Earland & Elizabeth	790.69
	Murley, Charles E & Heather E	3,303.10
	Nextel Communication Inc	398.75
*	Norton, Bruce & Wendy	2,188.05
	Oak Street Realty, LLC	4,080.32
*	Osier, Timothy	1,683.45
	Ouellette, Gail, Pennell, Ellen A, Bean, Wendy J	1,838.60
	Packard, Michael D	1,258.60
	Phillips, Janet	1,177.40
	Pike, James & Nancy	784.45
	Pirini, Jeffrey & Amy	639.16
*	Poulin, Cathy	890.30
	Racicot, David J & Alan D & Cherie V	920.00
	Randall, Sasha & Malone, Christopher	2,287.61
	Randazzo, Vincent P & Linda A	1,328.20
*	Reed, Gregory & Jill	824.71
*	Reed, Gregory & Jill	1,613.85
	Reid, Charles D	1,941.55
	Reiley, William & Barbara	1,435.64
	Reny, Liza M & Christopher J	2,649.15
*	Roberts, Winfred W & Susan	1,587.75
	Robinson, Clinton J & Deborah	5,154.75
	Rosenberg, Henry D & Melnikow, Elizabeth	1,305.00
	Roux, Larry H & Rachel A	4,560.25
	Roux, Larry H & Rachel A	87.00
	Roux, Larry H & Rachel A	1,376.05
	Sampson, Robert C & Heidi	2,654.89
*	Schroeder, John	1,357.20
	Sears, Debra Jean	1,128.97
	Shain, Rodney & Barbara	55.10
	Shain, Rodney & Barbara	24.65
	Silvia Family Realty Trust	259.55
	Silvia Family Realty Trust	208.80
	Silvia Family Realty Trust	65.25
	Silvia, Steven J	2,978.30
	Smith, Kevin J & Tracey L	1,273.10
	St Peter, Richard & Gail	508.95

\* Denotes payment in full after year-end.

	Staples, Bradley & Davis, Betsey M	784.45
	Stonehouse, Susan A	1,334.00
*	Strater, Nicholas S Trustee	4,094.80
	Tetreau, Richard P & Linda J	12.68
	Thompson, Deborah A	1,889.35
	Vasalle, Stanley P	1,695.05
	Worden, Ronald	1,974.90
*	Wyman, Robert J	1,796.55
*	Wyman, Shirley J & Barbara E	1,883.55

253,755.91

### Outstanding Personal Property Taxes

Name	Year	Total Outstanding
ADELPHIA	2002	1,596.87
Arlit, Jeff	2010	73.36
Arlit, Jeff	2011	74.48
AT &T Mobility, LLC	2015	214.60
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	2015	218.95
* Clearwire Legacy LLC	2014	303.67
* Clearwire Legacy LLC	2015	309.00
Conant House Realty	2014	114.00
Conant House Realty	2015	123.25
Cossette, Bruce & Joan	2015	101.50
Don's Auto Body	2015	507.50
Emmons, Daniel	2015	79.48
Francois, Joel & Brenda	2013	35.75
* Gilmans Auto Repair	2011	276.64
* Gilmans Auto Repair	2012	279.30
* Gilmans Auto Repair	2013	302.50
* Gilmans Auto Repair	2014	327.75
* Gilmans Auto Repair	2015	362.50
* Grace Const Products	2015	79.75
Hastings, Alvin & Madden, Amy	2013	280.50
Hastings, Alvin & Madden, Amy	2014	213.75
Hastings, Alvin & Madden, Amy	2015	217.50
J & J Auto Salvage	2014	342.00
J & J Auto Salvage	2015	348.00
Kelley, Dave & Stacey	2015	158.05
Kincaide, Val & Bill	2014	299.25
Kincaide, Val & Bill	2015	304.50
L & R Cleaning Inc	2009	303.53

\* Denotes payment in full after year-end.

L & R Cleaning Inc	2010	313.09
L & R Cleaning Inc	2011	325.85
L & R Cleaning Inc	2012	325.85
L & R Cleaning Inc	2013	350.63
L & R Cleaning Inc	2014	213.75
L & R Cleaning Inc	2015	232.00
L & R Cleaning Inc.	2006	87.99
L & R Cleaning Inc.	2007	371.02
L & R Cleaning Inc.	2008	372.49
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	203.00
Maine Wood flooring	2014	21.38
Maine Wood flooring	2015	26.10
Morgan, John	2010	11.07
Morgan, John	2011	35.91
Morgan, John & Sharon	2012	35.91
Morgan, John & Sharon	2013	37.13
Morgan, John & Sharon	2014	35.63
Morgan, John & Sharon	2015	36.25
Murleys Auto Body & Sales	2013	96.25
Murleys Auto Body & Sales	2014	106.88
Murleys Auto Body & Sales	2015	123.25
Northern Plasma	2015	362.50
Perkins, Roland & Kristen	2010	110.04
Perkins, Roland & Kristen	2011	111.72
Perkins, Roland & Kristen	2009	186.69
Perkins, Roland and Kristen	2007	78.53
Perkins, Roland and Kristen	2008	186.69
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

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14,093.77

\* Denotes payment in full after year-end.

## OFFICE OF THE TOWN CLERK

### The following meetings were held during 2015:

January 27: Special Town Meeting  
March 27-28: Annual Town Meeting  
May 19: RSU # 57 Annual Budget Meeting  
June 9: RSU # 57 Budget Validation Referendum  
September 22: Town Referendum –Brothers Beach  
November 3: State of Maine General Referendum

### Dog Licenses: (Includes 47 On-line licenses)

Male/Female:	64	
Neutered/Spayed:	448	
Kennel Licenses:	2	
Special Service Dogs:	1	
Fees collected and paid to: Treasurer, State of Maine:		\$1634.00
Fees collected and paid to: Treasurer, Town of Alfred		
Animal Control Fees:		\$2951.00
Agent Fees:		\$ 475.00

### MOSES Licenses (Hunt/Fish/Archery):

Total number of licenses sold: 166  
Fees collected and paid to: Treasurer, State of Maine: \$4099.25  
Fees collected and paid to: Treasurer, Town of Alfred: \$ 277.25

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

Fees collected and paid to: Treasurer, State of Maine: \$ 725.60  
Fees collected and paid to: Treasurer, Town of Alfred: \$4144.90

### Vital Statistics

Resident Births: 28  
Resident Deaths: 39  
Resident Marriages: 26  
Total Burial Permits: 63

### Total Active Voters: 2,273

Democrats: 627 Republicans: 618 Green Party: 56 Unenrolled: 972

### Total Inactive Voters: 13

Democrats: 2 Republicans: 5 Green Party: 0 Unenrolled: 6

Respectfully submitted,

Andrew J. Bors  
Town Clerk/Registrar of Voters

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

Permit Type	Construction Value
Eight new homes	\$ 1,412,447.00
Five new mobile homes	\$ 294,757.33
One new modular home	\$ 97,156.00
Two foundations only	\$ 15,000.00
Seven new garages	\$ 219,250.00
One six room congregate care facility	\$ 664,534.00
Five accessory structures	\$ 113,500.00
Twelve additions	\$ 193,200.00
Twelve sheds	\$ 45,907.30
Eighteen renovations	\$ 191,026.00
Three accessory apartments	\$ 49,000.00
Eleven decks	\$ 46,000.00
Four mechanical permits	\$ 33,100.00
Four demolition permits	\$ 200.00
Four hazard trees permits	\$ 400.00
Two sign permits	\$ 50.00
Four swinging pools	\$ 42,315.00
<b>Total permitted value</b>	<b>\$ 3,417,842.63</b>
<b>Total building fees received</b>	<b>\$ 23,297.38</b>
<b>Plumbing permit fees</b>	
34 Internal plumbing permits	\$ 2,440.00
16 complete sub-surface waste systems	\$ 4,240.00
1 septic tank replacement	\$ 150.00
4 disposal fields only	\$ 600.00
<b>Total fees received</b>	<b>\$ 7,430.00</b>

Greetings Neighbors,

It is hard to believe that a year has come and gone since I accepted the position of Code Enforcement Officer for the Town of Alfred.

Building activity got off to a slow start for the year steadily increasing as the year progressed. This worked to my advantage as it allowed me to familiarize myself with this position and the workings of the Town Hall. I am pleased to report that I have received certification as a Code Enforcement Officer, Building Inspector and Local Plumbing Inspector.

I would like to take this opportunity to thank the Town Hall Staff and former Code Enforcement officer Glenn Charrette for help and support this past year. I don't think that it would be possible to find a better group of professionals to work with. I owe them a huge debt of gratitude.

It has been a pleasure serving the residents of the Town of Alfred.

I appreciate your acceptance of me and your patience with me as I continue to learn on the job. I look forward to working with you in the coming year.

I wish all of you a happy, healthy and exciting New Year.

Respectfully submitted,

Jim Allaire, CEO/ BI/LPI.

## SOLID WASTE AND RECYCLING

We have almost reached the two and a half year mark with the zero sort recycling process. 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. 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. We pay a disposal fee for MSW (municipal solid waste). In 2015 the Town spent \$56,217.59 to disposal of its 786.37 tons MSW at a rate of \$71.49 per ton. The Town also spent \$8,357.36 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.

The Treasure Chest continues to be an asset to residents looking for usable household and miscellaneous items. Arlene Carroll has be doing an outstanding job in keeping it organized and clean. Part of her job is to rotate the inventory of items. In doing so, she takes things that have been unclaimed for a long time and takes them to other areas at the transfer station to be recycled. Great job Arlene!

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.

Respectfully submitted by,

Donna Pirone  
Morgan Stearns

<b>SUMMARY REPORT 2015</b>	Tonnage	Expense	Income	Net
Compactor	786.37	\$64,574.95	\$0.00	-\$64,574.95
Single Stream Compactor	187.90	\$5,682.61		-\$5,682.61
Demolition	269.18	\$26,555.64	\$600.00	-\$25,955.64
Metal (BBI haul no charge)	77.77	\$0.00	\$5,182.31	\$5,182.31
Pine Tree Mixed Plastic to Casella	29.28	\$2,016.41	\$0.00	-\$2,016.41
Transfer Station Expenses/Income		\$14,251.27	\$85.32	-\$14,165.95
Tires (count)	939	\$1,072.00	\$866.00	-\$206.00
Universal Waste	0	\$0.00	\$685.59	\$685.59
Returnable (bottle/can/units/each)	145193			
Brush	168.68	\$4,106.00	\$0.00	-\$4,106.00
Propane Tanks		\$0.00	\$24.00	\$24.00
Pepin Hauls (All)		\$440.00	\$0.00	-\$440.00
Shingles (BBI Haul/TS fees)	14.55	\$698.40	\$265.00	-\$433.40
Commercial Paving (Shingles/glass)	12.16	\$1,136.16	\$0.00	-\$1,136.16
Recycling Center/ink cart/cell phones			\$155.10	\$155.10
Planet Aid (pounds only)	5048			
<b>GRAND TOTALS</b>		\$120,533.44	\$7,863.32	-\$112,670.12

## ALFRED WATER DISTRICT

Over the previous twelve months the "District" has continued to install the new "Radio Read" meter system, which allows us to monitor for leaks and improve billing. Since installing the new meter systems we have found many leaks before the customers experienced high water bills. Some customers were amazed at how sensitive these new meters are, they have pick-up faucet drips and many toilet leaks. **When the District installs new meters we install a "Double Check Valve" back flow prevention device. The PUC and the State Department of Health require the customer to have back flow protection to keep containments from back flowing into the public water system. We charge \$40 for the device though our true cost is \$165/ device.**

Over the last twelve months the District has replaced 1500 feet of undersized galvanized water main with 6 inch C900 plastic. We added 500 feet of 12 inch c900 onto the replacement main for Kennebunk Rd.

We did the inspection of the 1500 feet of 8 inch c900 main installed by Patco Construction to supply water to a nineteen unit housing development.

Over the fifteen years that the District has been in existence the following upgrades to the system, that was originally built in 1911, are: Drilled two new production wells to replace the "Dug Well", replaced the existing mains that ran from the treatment plant through the center of town down Saco Rd and Kennebunk Rd past the Post Office, replaced the 100 year old steel storage tank with a new underground storage tank, installed a new 1500 foot main going up Depot St to the tank to replace the original 100 year old cast iron main that ran under Leedy's septic system, replaced the 100 year old main that supplied water to Alfred Elementary School along with 1000 feet of obsolete, leaking and unsanitary two inch galvanized with 8 inch ductile iron pipe.

We still need to replace 4000 feet of 1911 cast iron that is in Kennebunk Rd. We are slowly building up a construction fund to pay for this upgrade.

Respectfully submitted,

Kerry Smart  
Superintendent

## PARSON'S MEMORIAL LIBRARY

2015 was a strong year for programs of all kinds. We hosted two Maine authors, and a program about "Essential oils", Ukulele strummers, "Trivia Time" "Yoga with Babu, and Tea & Tunes. Our Lego club continues to be a hit with young people bringing in 15 to 30 or more "Junior Makers" each week. Special thanks to Shaun Rowe for facilitating this program.

Volunteers are an important component of the library and are greatly appreciated. This includes visitors to story-time, like Almon Williams, who demonstrated various folk instruments at a Summer Reading program in July.



Improvements to the building and grounds included replacing the worn awning at the entrance to the Community Room and repainting of the room itself by a volunteer crew from the Women's Re-entry Center of Southern Maine.

E-books at the Parsons Memorial Library! The library has two Kindle Paperwhite e-readers that circulate just like other library materials, for three weeks at a time. Each device contains 21 titles, fiction and non-fiction.

**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 Reading Room. Hardcover \$1.00, Paperbacks \$.50 Fill a PML tote bag with books for \$12.00. More books for sale in the Community Room. 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.

Please note! When the library was built the Parsons family included Alfred, Waterboro and Lyman residents as patrons. This still applies.

### **Programs and meetings:**

Preschool Story-time: Tuesdays at 10:00 am. The last story-time of each month features "Yoga with Babu" Yoga for kids taught by Peggy Greer. Lego Club: Mondays 3:00-5:00 pm. Ukulele Strummers of Southern Maine: first Sunday of each month from 1:00-3:00 pm. Tea & Tunes: 4th Wednesday of each month 6:30-8:00 pm. Friends of the Library: 1st Wednesday of each month 7:00 pm. Games Club: Wednesdays at 1:00 pm. Book Discussion: 4th Monday of each month 7:00 pm. Library Board of Director's Meeting: 3rd Monday of each month 7:00 pm

Respectfully submitted by,

Gus Hedden  
Librarian

## 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 2014/2015 heating season this program has provided heating fuel for 12 individuals/families in our community. The amount of assistance totaled \$3,515.51 averaging \$292.96 per household.

The Fueling February Committee would like to acknowledge and thank the estate of David Dale for the sizable monetary donation that will help this program keep running and help residents for many years to come!

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.us](http://www.alfredme.us) and at the left side of the web page click on 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,

John Sylvester  
Joyce Krahling  
Donna Pirone  
Arlene Carroll

## ROAD COMMISSIONER

We started off 2015 with another extremely busy winter. When spring arrived we started work on Gebung Road in preparation for paving. Replacing culverts and upsizing them where possible and also cutting brush. FR Carroll did the paving on Gebung Road which consisted of grinding the existing pavement and reshaping the road base. We also worked with the City of Sanford on the Sanford short stretch of Gebung Road replacing culverts and lifting the low section of the road approximately three feet.

The remaining work for the year consisted of replacing culverts, cutting brush, dirt road maintenance, cold patching and pavement shims.

Respectfully submitted,

Jon Lord  
Road Commissioner

## HISTORICAL COMMITTEE

The 2015 exhibit, "The Work of Our Hands" included everything from quilts to samplers, metal art to model boats, canes to coverlets. Most items were loaned by our generous Alfred citizens who continue to donate both artifacts and old records to the museum. Because of these donations, the museum is well-endowed both with historical items and records, particularly with genealogy records. People researching their ancestors are particularly pleased with the collection.

What kinds of old records? Anyone thinking of discarding old letters is asked to see if they might have historical value, especially if sent by soldiers. We have some of these and they give an interesting picture of the activities of our servicemen.

The state museum was able to have the CCC camp picture restored whereas the Historical Committee didn't have sufficient funds for a restoration. They gave us a nice copy and we have since been given another similar photo.

The trim board on the North Alfred School which came down during the 2014 winter and cut off power to the building was removed, repaired and replaced by committee members.

Although the committee was interested in having craft demonstrations on Saturdays the poor response from the public was discouraging. We did have an Etch-A-Sketch artist demonstrate which was most interesting and Almon Williams demonstrated ice cream making during the open house.

The committee has been asked to do a complete inventory of the museum contents for insurance purposes. Hiring professionals for this task would be pricey, but some knowledgeable local people have been contacted and will help. We do have lists of the museum's contents, but will need values listed.

In 2016 we need to provide more publicity about our exhibits. Senior citizen groups and tourists have enjoyed visits; we need to publicize the museum to these groups as well as to youth groups. The third and fourth grades from Alfred Elementary School (87 children in two days) visited and interacted successfully with the exhibits. Also, the first grades from the Lafayette School in Sanford visited the North Alfred one room schoolhouse, 38 youngsters and two teachers plus assistants. Also, the Boy Scouts held their Christmas party there. We would like to see more visits from school children. In all, we had 340 visitors in the museum this year.

We wish to thank the women from the Pre-released Center at the York County Jail for shoveling off the museum roof twice last winter. The shingles have been purchased for re-shingling the museum roof.

This winter the committee has been meeting in the MacKinnon home to save turning on the heat in the museum.

Respectfully submitted,

Allison Williams, Chairman; Marjorie Anderson, Bruce Gile, Stephen MacKinnon, Emily MacKinnon, Dorothy Therianos, Roger Nagy, Christine Moore and Almon Williams.

## ALFRED FIRE DEPARTMENT

The past year saw our run volume for the Alfred Fire Department increase only slightly over last year. We had a short flurry of brush fires this spring followed by a rather quiet summer. The fall was warmer and dryer than normal and brought an increase in brush fires. Winter finally came as the year ended and brought with it a surge of car accidents.

This past spring we were informed that our full-time firefighter/EMT, Chris Carpenter, was again being called up to active service. He left Maine in late March to go to Afghanistan with his medical unit. This is the third time he has been deployed for service. While he was gone, we were able to hire FF/Paramedic Steve Calnan as a temporary replacement. Steve has done an admirable job filling in. We all look forward to having Chris back by the end of February 2016.

Anna Allard finished up most of her paramedic courses this spring and left our live-in student program. She remains as part of our per diem staff. We wish her continued success in her field of study. Three new students were drawn in May. They were Cameron Smith, Gabriel Cummings, and Caleb Cullen. Caleb left after a couple of weeks, but the others remain. Both Cam and Gabe completed the regional Student Firefighting academy in Falmouth this past summer. They adapted to their new surroundings and have been responding to calls for a while now. These young adults provide critical response to emergency calls in Alfred during times when staffing is thin for a minimal cost to taxpayers.

This past year members contributed hundreds of hours of training in many areas. David Eggleston, Jon Guillerault, and Steven Lord completed their BLS Firefighter certification in September. This course was sponsored by the area departments and was taught by instructors from the same. This kept the costs to an absolute minimum. Several people completed their EVOC and pumps training as well. Casey Lord completed her Advanced EMT certification. Great job everyone. We were lucky enough to participate in a burn training in Hollis at the training facility in October. This was a combined effort with Waterboro, Alfred and Goodwins Mills. This allowed our folks to hone their firefighting skills even more.

We had a couple of notable fires this year. The first was a small woods fire on the mountain off of Brackett Hill Road this spring. It was quickly contained by the loggers who were working there but presented a huge accessibility problem for crews that responded. The second was a tragic house fire on Back Road near Roux Extension. The fire, which was fanned by autumn winds, grew explosively and threatened to block the escape routes of the occupants. Luckily everyone was able to exit the building on their own. A great response from Alfred firefighters stopped the advancing fire and with the assistance of several mutual aid departments, brought the fire under control. Extensive salvage work by crews saved many of the owner's personal items and belongings. Our crews also responded to several mutual aid calls in neighboring towns to return the favors.

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,

David D. Lord, Fire Chief

## ALFRED RESCUE

In 2015 Alfred Rescue responded to 387 calls for aid. This was 34 runs less than last year and this was due to the City of Sanford putting a strictly reserve ambulance into service. This was a big improvement for the Rescue as it kept us in town for Alfred citizens much more often. We responded 18 times into the town boundaries of Lyman to assist Goodwin Mills Fire/Rescue. Most of these incidents involved addresses we can reach much faster than they can and we go to help and provide care until their ambulance arrives to take over. We have a great working relationship with our bordering communities providing and receiving 'mutual aid' either as first responder or as the primary transport ambulance.

We are however finding ourselves increasingly in the position of not being able to field a crew capable of transporting patients to the hospital. We are starting to over rely on neighboring communities to cover calls when we cannot get a crew. This is a problem obviously on many levels. The other communities never refuse to cover a call but they have their own varying call volume and staffing situations and cannot keep up the pace.

We have been staffing the ambulance with a full time day Firefighter/EMT for more than 30 years and in 2004, we added one part time position filled by current members of the rescue from 5-10pm 7 days a week and two positions during the weekend days. About this time we started accepting Fire Science and Paramedicine majors as live in students who helped by providing late night staffing but they are not around at all times and not at all during the summer and during breaks. Also some students are still going to school for their EMS license and are not able to help respond for many months.

We are at the point where we need to seriously look at one of several options for adding paid part times staffing to better cover all of our calls. It is not that our current volunteers are 'slacking off', they like most everyone else out there are much busier in their own lives and cannot be available to cover all calls as they come in. Every volunteer gives as much as they can to the town but we are in need as every community in the Sanford area, of increased staffing. We would like to be able to have overnight staffing at the station for the very challenging middle of the night calls. The overnight hours are some of our slower times statistically for us with approximately 25% of our ambulance requests but the calls that come in tend to be much more serious in nature. It is critical for us to be able to consistently get the ambulance on the road during the overnight hours. This right now is the biggest challenge facing Alfred Rescue and we are going to need to come up with a solution soon.

Alfred Rescue has a bit under 30 active responders who are on call 24/7 and in every type of weather and for long periods on occasion. Forty-nine times last year we responded to the York County Jail for inmates having everything from minor lacerations and sprains up to very serious medical events. York County Jail does contract with a service to provide healthcare on a daily basis for inmates, but when medical emergencies arise, the staff of Alfred Rescue are much better trained and equipped to effectively manage whatever medical problem or injury arises.

Two hundred and fifty eight times we responded to traditional residences and 58 times we responded for motor vehicle accidents. The rest of the calls ranged from lift assists for a fallen but uninjured person to responding to full cardiac arrests.

This year, Advanced EMT's Lise Nichols, Kerri Stearns and Casey Lord on their own initiative started a monthly EMS continuing educational training. They have designed the classes so that over a three years period, every responder could get enough training hours in to get relicensed from the state without having to travel out of town for training which can be expensive. We cannot state how grateful we are to them for stepping up and spending considerable time coming up and putting on these monthly classes.

During the 2015 budget year we were able to replace a very old and past its service life power assist stretcher. The new one should give us another 10 years of service with little to no maintenance needed. This has saved many people from back injuries over the last ten years and has indeed now become pretty standard across all communities. They do not come cheap and we are very grateful for all the support in replacing it. We expect to take delivery of our new ambulance in March or April of this year. After much debate and research we have ordered an improved patient care compartment mounted on a Ford F550 Chassis. The ambulance will be powered by a new and much more reliable turbo diesel engine. It will come with four wheel drive and a combination air and liquid suspension system that is actually state of the art at this time. The hope is to smooth out the ride of the sturdier chassis. We are replacing a 2006 Ford E450 with 60,000 miles on it. The engine available at the time was found to be weak and prone to expensive repairs and the manufacturer has a new redesigned engine and stronger transmission. We are looking forward to taking delivery and will make it available for inspection by town's people when ready for service.

Respectfully submitted by,

Matt Bors  
Rescue Chief

## **BUDGET COMMITTEE**

As of the writing of this article the Budget Committee has not finalized our recommendations for the 2016 Town Meeting Warrant. We have reported in this write-up for the past several years that each year has been increasingly harder to propose a budget to the Alfred residents that is reasonable and fair to our taxpayers. This year is no exception as we are now for the first time effected by a 2005 legislative statute (LD 1) that could limit our ability to raise additional tax revenue.

If the proposed budget that goes before the voters at the annual Town meeting could exceed our LD 1 limit, the voters of Alfred will be asked to override this limit in order to properly fund the municipal operations of the Town for 2016. This could force the Town to reduce or perhaps eliminate programs and services that we have become accustomed to.

We would like to thank all departments and committees for their time and effort into putting together what hopefully will be a 2016 municipal budget that will be supported by our residents and one that will help Alfred look to the future.

Fred Holt, Chair  
Earland Morrison, Vice Chair  
Priscilla Blanchette, Secretary  
Kendall Gerry, Jr.  
Joyce Krahling  
Tony Palminteri  
Mark Rogers



# ROSS CORNER FIRE COMPANY

## ANNUAL REPORT FOR 2015

### **Emergency responses for calendar year 2015:**

- 20 Motor vehicle accidents
- 1 Chimney Fire
- 10 Structure Fires
- 1 Abandoned Vehicles
- 6 CO/Smoke Investigations
- 6 Station Coverage
- 1 Brush/Woods Fire
- 1 HazMat
- 1 Vehicle Fire
- 1 Lift Assist
- 1 Powerline Down
- 3 Fire Alarm Activation
- 2 Tree in Roadway
- 1 Electrical Investigation
- 1 Pedestrian Hit & Run
- 1 Heart Attack/CPR

### **Breakdown of calls by town:**

14 – Alfred; 23 – Shapleigh; 18 – Waterboro; 2 - Newfield

Ross Corner Fire Company responded to a total of 57 calls in the 2015 calendar year. Motor vehicle accidents continue to constitute the highest number of calls accounting for more than a third of all calls.

While three past chiefs and two long standing fire fighters have retired from active service this year, robust recruiting efforts allowed the Company to end the year strong with 14 active members.

Training continues as one of the prime objectives of the Company. Our monthly training schedule was enhanced this past year with coordinated exercises with Waterboro, Shapleigh and Alfred. Additionally six members successfully completed the Emergency Vehicle Operators Course and four members completed BLS Fire Firefighters Certification courses in 2015. With Ross Corner's limited resources, opportunities like these are extremely valuable and the membership is eager to take advantage of them.

I assumed the Chief position in April of 2015 when Chief Wilkins retired. Darren Rogers stepped up to Assistant Chief and we have since been reelected by the membership for 2016. He and I would like to take this opportunity to thank the members of Ross Corner Fire Company for their continued support, professionalism and dedication to service. We are proud to be counted as one of them!

Lastly, on behalf of Ross Corner Fire Company, I would like to express our appreciation to the towns of Alfred, Waterboro and Shapleigh. Without your support we would not be able to provide the public safety services that we do.

Sincerely,

David DeLapp – Chief  
Ross Corner Fire Company



## CONSERVATION COMMISSION

2015 began, as it has for the past several years, with our Winter Talks. Our first presentation was given by Fred Greenhalgh on energy options for homeowners using solar plus electric heat to save money and the environment. In February, the Commission sponsored a tracking walk with Connie Studier of the White Pine Program. Although the temperature dropped to a frigid 15 below, more than a dozen energetic bodies showed up for a fascinating journey with nature in the Massabesic Forest. The final talk featured a movie from the Maine Farmland Trust exploring the issues around “growing it local”. Three area farmers answered questions related to growing and buying local foods.

Kathy Drenski joined the Conservation Commission in 2015 and went to work immediately by creating a Facebook page for the Commission. Now you can see our work as you visit your favorite social media sites.

During the summer, the Commission worked on trail maintenance and support. A new path was laid down between the parking lot and the forest at Shaker Woods. The Commission thanks Road Commissioner Jon Lord for providing the mulch for this effort. In the past, hikers had to pass through tick infested high grass to get to the woods.

New trail map boxes we installed at the head of each of the trails. These boxes now contain a log book so folks can write a brief story relating to their hike. A very recent entry gave high praise to the benefit these trails provide to the tourists and the residents of Maine. New trail signs are being created to provide more detail of the trail and should be ready for installation in the spring.



The Commission once again joined with Three Rivers Land Trust and sponsored a booth at the annual town festival. This exposure gives the town the opportunity to see firsthand what conservation is all about and the benefits Three Rivers and the Commission provides. If you ask what saving open spaces and the forest is all about, just take notice of all the tourists who flock to the north to witness the magnificent show nature provides when the trees display their beauty. We welcome you to join with the commission and Three Rivers in our quest. Like us on Facebook. Both the Commission and Three Rivers have Facebook pages.

The annual picnic was a rousing success. Thanks to many local farms, much of the food you ate came from local farmers as donations. We are grateful for their support.

Through the summer months, the Commission conducted water quality testing of the Littlefield River, the Middle Branch of the Mousam River, and the Mousam River. In the past years there has been a slight increase in the bacteria data at one of the sampling sites. This year all of the data was below minimum levels of bacteria and the quality of the water has been good. The data gets submitted to DEP who publish a final report. The sections related to the Alfred sites are then uploaded to the Town website under the Conservation Commission section.

Respectfully submitted,

Fred Frodyma, Co-Chair, Michael Kay, Co-Chair, Amy Titcomb, Secretary, Kim Schutsky, Bill Bullard, Dominique Zulueta and Kathy Drenski

## PLANNING BOARD

The economic climate in Alfred continues about the same as it has been for the last three to four years. Last year we wrote about how certain issues brought the populace to action because of the “not in my backyard” feelings. One of these issues that was on our agenda in 2014 was the location of a communications cell tower. Fortunately, or unfortunately depending on your feelings about cell towers, the application was dropped in January of 2015

Another application that created interest in 2015 was a dog kennel in the northern section of Alfred. The greatest concern of the adjacent residents was the noise issue. The applicant demonstrated that the type of dogs that were being raised would not create a noise issue, similar to a former kennel in the area. The Planning Board makes every effort to bring the parties together for an amicable solution. The Board approved the application in mid-summer.

For some time, the Planning Board had discussed having an ordinance on outdoor wood boilers. We investigated what other communities were doing regarding these units, wrote some proposed regulations and had a public hearing to see what residents felt about these regulations. The result of this hearing was that the Town really didn't feel these regulations for the few installations we might get were necessary. Consequently, we withdrew our proposed regulations.

We had no applications for subdivisions during 2015. A subdivision that the Planning Board had previously approved, The PATCO residential subdivision on Kennebunk Road, started construction.

Other applications that were approved during 2015 included: a hair salon operated as a home occupation, a daycare facility in the old jail on Court Street, an apartment on property that was partially located in the Resource Protection District, a single family residence also located in the Resource Protection District and a building addition to the Brothers of Christian Instruction's Dining Hall/Chapel that will house some of the Brothers.

We met with representatives from the Alfred Water District to discuss possible nitrate pollution from the former jail site. The Water District was concerned that any possible expansion of the building might create additional nitrate pollution to the adjacent Water District wells. The Code Enforcement Officer agreed to monitor the level of nitrates in the ongoing testing and also alert the Planning Board to any additional personnel occupying the former jail in excess of the 30 person limit.

The State Department of Environmental Protection (DEP) has implemented new and expanded guidelines that must be incorporated into the Town's Shoreland Zoning Ordinance. We have made those proposed changes and will bring them to the voters in 2016. This will include Public Hearings and the ultimate vote at the Town Meeting.

In conclusion, it has been a pleasure to work with the Town's new Code Enforcement Officer Jim Allaire during 2015 and look forward to our continued excellent relationship.

We also thank our past Planning Board secretaries, Donna Pirone and Susan Crowell and welcome Darcy Hobgood to the Board.

Respectfully submitted,

Alfred Carlson, Chairman  
Raymond Blanchette, Vice Chairman  
George Dugovic, Fred Frodyma  
Arthur Karcher, John Ibsen  
Richard Pasquini, Darcy Hobgood, Secretary

## VETERAN'S COMMITTEE

In 2015 there were five Veteran's buried in Evergreen Cemetery. Donald K. Tutor USAF was buried May 2, 2015, Kenneth J. A. Driscoll AAF was buried May 15, 2015, Frank H. Scott USAF was buried October 20, 2015, John H. Fleming USAF was buried July 23, 2015 and Albert E. Johnson USA was buried November 5, 2015. There was one Veteran, James E. Turner whose cremated remains were disinterred at the request of his wife and shipped to Florida on October 6, 2015.

We are pleased to announce the 2015 recipient of the Alfred Veteran's Scholarship Award in the amount of \$611.00 has been awarded to Garrett LaFrance. This Scholarship Award fund is made up of donations from the following: Dr. Dennis Brewster donated \$195.48; The Alfred Veteran's Committee donated \$100.00; Miss Betsy Roberts donated \$200.00 in memory of her Brother Captain David Roberts; an anonymous donor donated \$50.00; Pam and Bob Mohlen donated \$100.00 in memory of Mrs. Hermann; Interest from the Veteran's Scholarship CD account in the amount of \$57.92 for a total of \$703.00. Thank you to all who have donated to this scholarship fund.

As we do every year, two weeks before Memorial Day, we set new flags on the gravesites of our Veteran's. All 14 outlying cemeteries, Village Green and Parish Cemetery, which included 37 flags. These flags were set on May 14, 2015. The committee members also set the flags in Evergreen Cemetery on May 16, 2015 which included 249 flags, for a total of 286 new flags that were placed. Job well done.

Town Hall employee Donna Pirone has joined the Veteran's Committee as an associate member in 2015. She was involved in the laying of wreaths through the Wreaths Across American program and laid wreaths on December 12, 2015 at the Southern Maine Veteran's Memorial Cemetery in Springvale. She said that it was a very rewarding and emotional experience to be a part of and that she plans on doing this annually. The committee members will also be participating in the future as well.

The picture on the left below is from the ceremony that was performed prior to the wreath laying. There were wreaths presented and hung on stands during the ceremony honoring all branches of the Military. The picture on the right was the wreath laid by Donna Pirone honoring a long time Alfred Resident.



Donna is also very involved in being a photo contributor to a website called Find-a-grave.com where she receives requests to photograph headstones for family members. There have been a few requests for Veteran's. The family members are very happy to see where their loved ones are buried since most of them are far away.

Thank you to the following members for serving on the committee: Alden Gile, Jack Scott, Linda Tetreau, Bruce Tucker, Joyce Wood, Tom Plummer and Donna Pirone.

Respectfully submitted, Raymond Drown, Chairman

## PARK AND RECREATION

Alfred Parks and Rec Started the year with our basketball programs in full swing. We had our K through 3<sup>rd</sup> grade clinics that were very well attended. We also had our 4<sup>th</sup> through 6<sup>th</sup> grade boys and girls travel basketball teams that did very well. The girls were coached by Jim Frechette and Chris Caswell and the boys were coached by Dean Currier.

February we held the annual ice fishing derby on Shaker Pond. There was a great turnout and all the kids had a great time and caught lots of fish.

Our next event was a visit from the Easter Bunny at the library where all who attended got to have their picture taken with the Easter Bunny and received a gift from him as well.

May brought our annual Mother's Day Tea event. Mothers, Grandmothers and Daughters came for this great event to enjoy tea and snacks.

In June we had a girl's field hockey camp at Massabesic Middle School coached by Michelle Martin-Moore who is the varsity girl's field hockey coach for Massabesic. Girls from 3<sup>rd</sup> grade through 8<sup>th</sup> grade participated and got to learn from some of the best varsity girl players from Massabesic.

July we had our annual Alfred Festival Day!! Alfred Parks and Rec takes over the court house lawn with children's events for the day. We had a bounce house and face painting. We had a show put on by Mad Science. We had a live animal show!! We also had a very special visit from Queen Elsa from the children's movie Frozen. Kids came from all around to enjoy snow cones, hot dogs and burgers and all of our events.

Our next event was our 2<sup>nd</sup> annual Fall Festival at the Alfred Park. There were 30 vendors, food and face painting. We also had lots of children's activities and a huge bounce house obstacle course that was a big hit with not only the kids the adults, I think they used it more!!

October we started our rec basketball season up again for boys and girls. Halloween brought trick or treating throughout the town. Parks and Rec set up a candy station in the court house parking lot for kids to come visit and get a sweet treat.

November we had our tree lighting on the town library lawn with Santa and Mrs. Clause coming for a visit by firetruck. There was a party to follow at the Parish Church so that the kids could have time to talk with Santa and give him their Christmas lists. The kids were able to enjoy crafts and snacks after their time with Santa.

Alfred Parks and Rec is always looking for more volunteers. If you would like to volunteer please contact Alfred Parks and Rec on Facebook or at the Town Hall.

Respectfully submitted,

Chris Caswell

## COMPREHENSIVE PLANNING COMMITTEE

**On Election Day, Tuesday, November 8, 2016, the proposed 2016 Alfred Comprehensive Plan will come before the voters of Alfred to be approved.**

### **What is the Comprehensive Plan?**

The Comprehensive Plan is the long-range plan that will guide Alfred's future for the next ten to fifteen years. It is a legal document. Many code and zoning changes for the Town cannot be made unless they have been included in the Comprehensive Plan. The Comprehensive Plan is made up of two major sections: ***Volume 1: The Goals, Policies, and Strategies Section and Volume 2: "The Inventory"***. *The Inventory* is an attempt to inventory the current resources of our town. *The Goals, Policies, and Strategies Section* outlines new and continuing actions that the Comprehensive Planning Committee, informed by meetings with the residents of Alfred, recommends the town should take to reach our goals. Areas covered by the Comp Plan include Population, Local Economy, Housing, Transportation, Public Facilities and Services, Recreation, Water Resources, Farmland and Forestry, Natural Resources, Historical Resources, Land Use, Fiscal Capacity, and Regional Collaboration.

### **The Comprehensive Planning Process:**

The Committee is made up of 14 residents. We surveyed the town in 2014 about their visions for Alfred. We've talked with residents at one public meeting in 2015, in ongoing individual conversations, and at our regular meetings. While attempting to formulate the Goals, Policies and Strategies for the Alfred Comp Plan, our Committee often has started by discussing a practical change that we perceived that residents were in favor of. Practical changes need to be made through the proper channels, often requiring a code change (or zoning change). *The Comprehensive Plan does not include code or zoning changes, only recommendations that a code be researched, updated, or changed.* The Plan assigns a specific group and timeline with each responsibility. After the Plan is approved, the Comprehensive Plan Committee will be tasked with making sure the Plan recommendations are being addressed by the designated parties.

### **What Practical Changes Has the Committee Been Discussing?**

The Committee has discussed recommending zoning changes to increase commercial zoning along the state highways (Routes 4, 111, and 202), allowing for larger businesses and a wider number of uses in these areas. The current requirements (allowed square footage is one example) are often restrictive to creative growth of a business or to the establishment of new businesses; some of the businesses currently existing in these areas would not be allowed to move in today under our current zoning.

The Committee is also concerned about the lack of commercial options for the old brick jail (currently in the Center Village District) and has been thinking ahead to future vacancies in the current Court House (also Center Village) when the new Combined Court is created elsewhere. As part of this visioning, we recommend that when zoning ordinances are being looked at, the area including and between these two buildings be zoned commercial and allow for mixed commercial and residential uses that could create a more vibrant, walkable downtown feeling for Alfred. The Committee is also looking at codes that could support legal outside sales (such as farmer's markets and outdoor displays for businesses) and drive-through businesses such as banks.

Discussions about signage requirements and architectural standards evolved into the recommendation for the creation of ***Design Review Guidelines*** that businesses could look to for guidance when seeking Planning Board Approval and a **Design Review Committee** to help facilitate this process. A Design Review Committee would encourage new businesses to build in a manner that fits the rural character of our town, which so many residents have told us they value. This

committee would work closely with prospective commercial applicants on such matters as architectural standards, setbacks, screening, parking, building siting, and other items associated with commercial development; their role would be advisory both to the potential applicant and to the Planning Board.

Attracting new businesses and supporting the growth of existing businesses has been a major topic of conversation at our meetings. The concept of an **Economic Development Committee** was born of many of those discussions. As it is conceptualized, the Economic Development Committee would identify, attract and nurture the types of businesses that would improve the character and economy of our town. This committee would develop a plan and a network to foster economic development in our town. It would work to assist established local businesses to grow, encourage new businesses to be formed, and seek out representatives of businesses who might find our town attractive.

**Public Participation Timeline:**

It is not too late to bring important suggestions to the Committee's attention. Please contact a committee member if you have something to share. Our meetings are held on the first and third Thursdays of each month at 6:30 pm on the second floor of Town Hall. On **June 7<sup>th</sup>, 2016**, the Committee will present a draft of the Plan at a public hearing, where we will welcome comments, questions, concerns, and suggestions from the community. Ideas generated from that meeting will inform revisions for a final draft to be presented at a public hearing on **September 13<sup>th</sup>, 2016** and presented for a vote on **November 8<sup>th</sup>, 2016**.

Respectfully submitted by The Comprehensive Planning Committee 2016

Jim Allaire	Andy Bors	Jon DeFrance
Howard Dupee	Stephen Gile	Heidi Gendreau
Arthur Karcher	Seth McCoy	Tom Plummer
Amy Sprague, <i>Co-Chair</i>	Lee Steele, <i>Vice-Chair</i>	John Sylvester
Amy Titcomb, <i>Co-Chair</i>	Mike Towne	
Darcy Hobgood, <i>Secretary (non-voting member)</i>		
Kathy Connor, <i>SMPDC Consultant (non-voting member)</i>		

**Save these dates:**

**Public Hearing for Input on Draft Comp Plan -- Tuesday, June 7, at 7 pm**

**Public Hearing for Presentation of Final Plan -- Tuesday, September 13<sup>th</sup>, at 7 pm**

**Vote for the 2016 Comp. Plan (a simple up or down vote) -- Election Day: Tuesday, Nov. 8<sup>th</sup>, 2016**

## ALFRED FESTIVAL

July 17, 18 and 19 of 2015 we held another very successful "Alfred Festival" with many events and areas of interest for all ages.

Jazz music was well attended and enjoyed by all. The Massabesic Lion's chili, chowder and delicious pie event really made Friday night, July 17<sup>th</sup>, a very popular part of the Festival.

Saturday the 18<sup>th</sup> the Lion's breakfast and the annual road race kicked off an awesome day of food, events and most importantly family fun.

The parade, as always most popular, consisted of many floats, bands and marching groups. Fire and rescue from Alfred and surrounding towns added to the fun as well as antique cars and tractors. Children and parents alike always enjoy the parade.

Food and craft vendors filled the Town green as well as portions of Kennebunk Road. The wood carver and other demonstrations were well accepted and very popular parts of Saturday's events.

Park and Recreation did another awesome job for the kids with face painting, bouncy house, live animal exhibits and Lowe's build and grow. The climbing wall along with pony rides and horse cart rides were big hits again this year.

The Festival Committee and staff from the Oak Street Bistro hosted a delicious lobster bake which was awesome! Stephen and Emily MacKinnon, the Kennebunk Trio of Alfred, wrapped up Saturday, a very successful day.

The Conservation Commission and the Parish Paddlers hosted an extremely well attended event on Sunday at Shaker Pond and Brothers Beach.

Greg Reed was host again this year for the tractor pulls and judging at their fields in Alfred Mills. Thank you Greg and the Antique Tractor Group.

Everyone near and far enjoy our Town's Festival each year. This year was no exception. It was well attended which is a great tribute to Alfred's volunteers who made this event possible.

A very special THANKS to the following for their contributions and hard work in making this event happen in "Alfred"; John Sylvester, Paula Frodyma, Cathy Conley, Lisa Leboeuf, Dominique Zulueta, Marcia Keefe, Allison and Almon Williams, Greg Reed, George Donovan and John Freer.



**Financial Statements**  
**Town of Alfred, Maine**  
**December 31, 2015**



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## Town of Alfred, Maine

December 31, 2015

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## Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of and for the year ended December 31, 2015, 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 of material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Alfred, Maine, as of December 31, 2015, and the respective changes in financial position for year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

*Purdy Pownall & Company*  
Professional Association

**Portland, Maine**  
**February 08, 2016**



**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 fiscal year ended December 31, 2015. 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 \$5,035,400 as of December 31, 2015, compared to \$5,004,304 as of December 31, 2014.

The Town's governmental funds General Fund Balance on a budgetary basis was \$1,842,263 as of December 31, 2015, compared to \$1,873,200 as of December 31, 2014.

### **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 current year change in net position. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

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.

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

#### 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 for the years ended December 31, 2015 and December 31, 2014

	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>Governmental Activities</b>			
Current and other assets	\$ 2,999,256	\$ 3,123,659	\$ (124,403)
Capital assets	<u>2,578,462</u>	<u>2,589,832</u>	<u>(11,370)</u>
<b>Total Assets</b>	5,577,718	5,713,491	(135,773)
Other liabilities	100,363	129,872	(29,509)
Long-term liabilities	<u>441,955</u>	<u>579,315</u>	<u>(137,360)</u>
<b>Total Liabilities</b>	542,318	709,187	(166,869)
Net position:			
Net investment in capital assets	2,246,507	2,175,517	70,990
Restricted, expendable	333,763	330,852	2,911
Restricted, nonspendable	22,500	22,500	-
Unrestricted	<u>2,432,630</u>	<u>2,475,435</u>	<u>(42,805)</u>
	<u>\$ 5,035,400</u>	<u>\$ 5,004,304</u>	<u>\$ 31,096</u>

With decreases in both total assets and total liabilities, for the second consecutive year the Towns' net position increased over the previous year, indicating that the Towns' financial condition continues to improve.

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2015 and December 31, 2014:

	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>Governmental Activities</b>			
Revenues:			
Program revenues:			
Charges for services	\$ 196,500	\$ 202,457	\$ (5,957)
Operating grants and contributions	55,968	53,096	2,872
General revenues:			
Property taxes	3,827,644	3,717,036	110,608
Excise taxes	577,953	535,780	42,173
Intergovernmental	242,216	198,134	44,082
Other	84,490	48,892	35,598
<b>Total Revenues</b>	<u>4,984,771</u>	<u>4,755,395</u>	<u>229,376</u>
Expenses:			
General			
General government	565,032	574,173	(9,141)
Public safety	544,922	537,142	7,780
Public works	848,758	736,869	111,889
Health and sanitation	196,741	191,198	5,543
Community services	32,521	34,034	(1,513)
Recreation	26,214	21,062	5,152
Cemeteries	6,180	6,510	(330)
Welfare	16,751	18,367	(1,616)
Library	80,462	75,469	4,993
County tax	143,022	141,551	1,471
Education	2,472,718	2,392,366	80,352
Unclassified	10,679	3,229	7,450
Interest on long-term debt	9,675	12,175	(2,500)
<b>Total Expenses</b>	<u>4,953,675</u>	<u>4,744,145</u>	<u>209,530</u>
<b>Change in Net Position</b>	<u>\$ 31,096</u>	<u>\$ 11,250</u>	<u>\$ 19,846</u>

Total revenue increased from 2014 to 2015 due to an increase in the mil rate and the continued increase in motor vehicle excise tax collected by the Town. While most categories of expenses remained flat from the prior year the Town did see an increase in our public works, due largely to need investments in our road infrastructure.

## Management's Discussion and Analysis - Continued

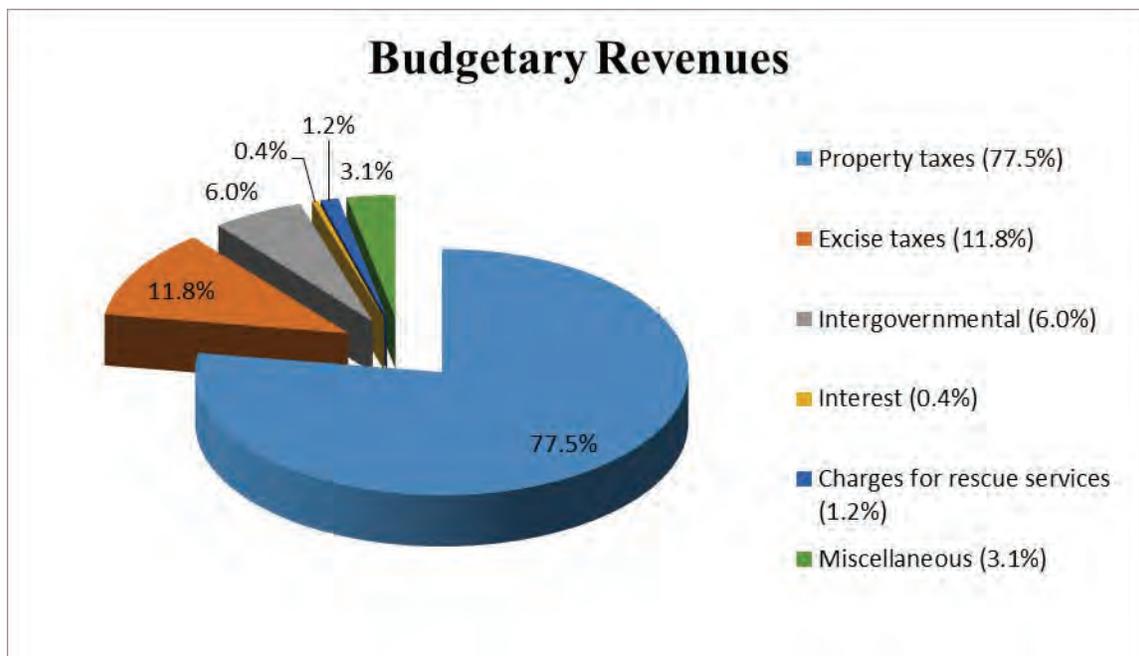
### Town of Alfred, Maine

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

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

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

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

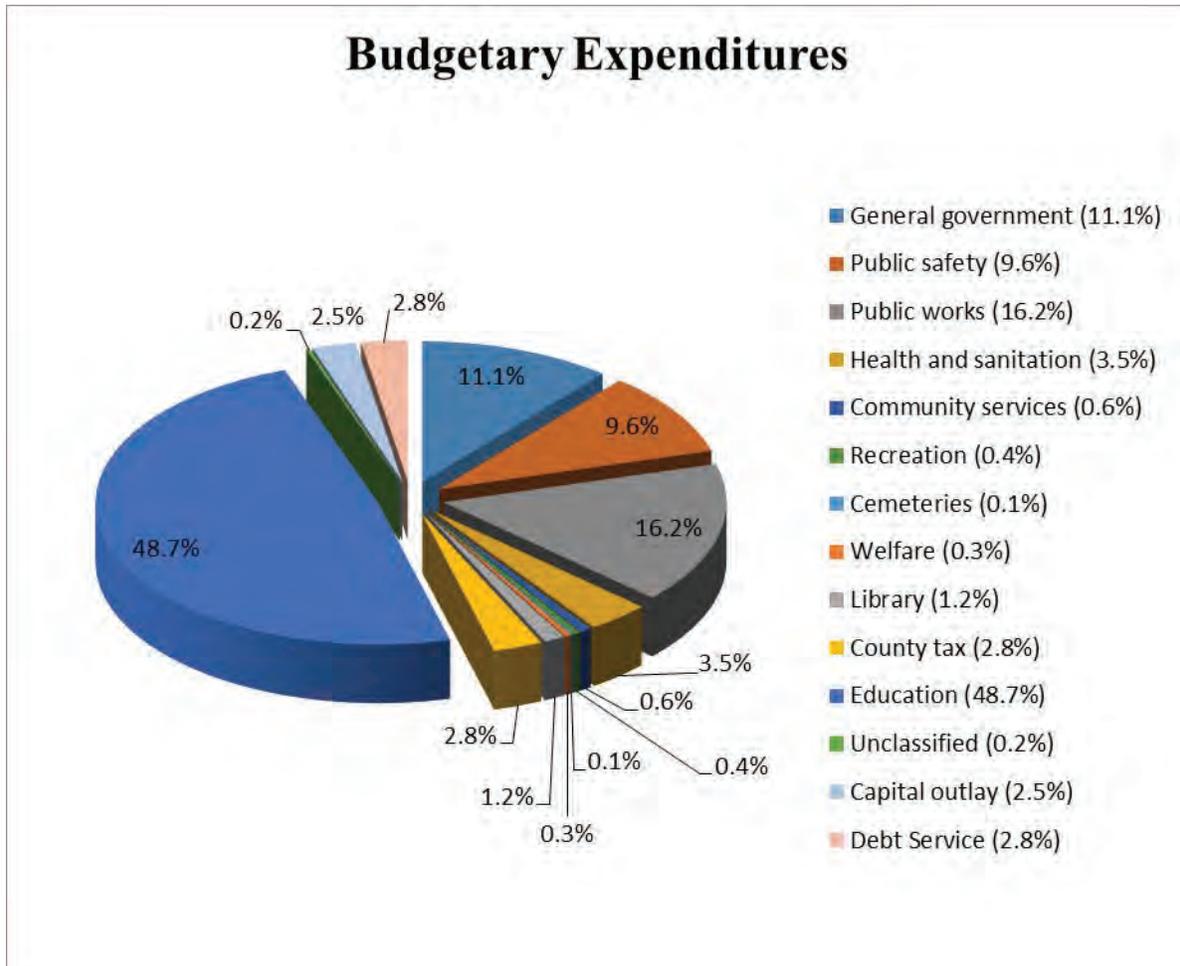


Again as historically been the pattern, approximately 90% of all revenues collected by the Town came directly from the taxpayers of Alfred either in real estate and personal property tax or motor vehicle excise tax.

## Management's Discussion and Analysis - Continued

### Town of Alfred, Maine

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



All expense categories remained relatively flat from 2014 with the only modest increase, from 14.9% to 16.2%, in public works where we increased our paving program to invest more in our roadways.

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

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

#### **Capital Assets**

At year-end, the Town had \$2,578,462 in capital assets, net of accumulated depreciation, compared to \$2,589,832, last year.

In 2015 we added \$128,000 of capital assets with the purchase of approximately 33 acres of land abutting Shaker Pond, a mold remediation project within the Town offices and the purchase of a new Power Cot for the Rescue Squad.

We demolished a concession stand at the park & recreation field in anticipation of replacing it in 2016 and we disposed of the old Power Cot when the new one was purchased.

#### **Long Term Liabilities**

At year-end, the Town had \$425,000 in outstanding bonds and \$16,955 in capital lease obligations compared to \$550,000 and \$29,315, respectively, last year.

The outstanding bonds consisted of \$315,000 for the refunding of the 2002 transfer station bond and \$110,000 for a 2013 paving bond.

#### **Budgetary Highlights**

The budget to actual statement appears on page 10. The original budget adopted by town meeting on March 28, 2015 anticipated for \$403,209 more expenses than revenues. At year end the deficit was only \$30,937 which left the fund balance at a very healthy \$1,842,263, down \$30,937 from the prior year.

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

As of this writing the 2016 budget is being prepared very cautiously with the State Law commonly known as LD 1 looming over us. It is anticipated that the 2016 budget may exceed the limitation set by LD 1 causing the Town to put any tax increase over that limit to a Town Meeting vote.

#### **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 December 31, 2015

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 2,253,832
Investments	139,158
Accounts receivable, net of allowance	218,870
Taxes receivable	276,414
Tax liens	63,844
Tax acquired property	5,230
Prepaid expenses	41,908
Capital assets, net of accumulated depreciation	<u>2,578,462</u>
<b>Total Assets</b>	<b>5,577,718</b>
<b>Liabilities</b>	
Accounts payable	62,774
Accrued payroll	28,875
Accrued interest payable	700
Taxes paid in advance	7,445
Escrow payable	569
Long-term liabilities:	
Portion due or payable within one year:	
Bond payable	125,000
Capital lease obligation	12,745
Portion due or payable after one year:	
Bond payable	300,000
Capital lease obligation	<u>4,210</u>
<b>Total Liabilities</b>	<b><u>542,318</u></b>
<b>Net Position</b>	
Net investment in capital assets	2,246,507
Restricted, expendable	333,763
Restricted, nonspendable	22,500
Unrestricted	<u>2,432,630</u>
<b>Net Position</b>	<b><u>\$ 5,035,400</u></b>

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

# Statement of Activities

## Town of Alfred, Maine

For the Year Ended December 31, 2015

<u>Function/Programs</u>	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
<b>Governmental Activities:</b>				
General government	\$ 565,032	\$ 76,553	\$ -	\$ (488,479)
Public safety	544,922	111,921	1,575	(431,426)
Public works	848,758	-	42,976	(805,782)
Health and sanitation	196,741	8,026	-	(188,715)
Community services	32,521	-	-	(32,521)
Recreation	26,214	-	-	(26,214)
Cemeteries	6,180	-	-	(6,180)
Welfare	16,751	-	11,417	(5,334)
Library	80,462	-	-	(80,462)
County tax	143,022	-	-	(143,022)
Education	2,472,718	-	-	(2,472,718)
Unclassified	10,679	-	-	(10,679)
Interest on long-term debt	9,675	-	-	(9,675)
<b>Total Governmental Activities</b>	<b>\$ 4,953,675</b>	<b>\$ 196,500</b>	<b>\$ 55,968</b>	<b>(4,701,207)</b>

General revenues:	
Property taxes	3,827,644
Excise taxes	577,953
Intergovernmental	242,216
Interest income	20,707
Miscellaneous	63,783
<b>Total General Revenues</b>	<b>4,732,303</b>

**Change in Net Position** 31,096

Net position at beginning of year 5,004,304

**Net Position at End of Year** \$ 5,035,400

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

## Balance Sheet - Governmental Funds

### Town of Alfred, Maine

As of December 31, 2015

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
	<u>General</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
<b>Assets</b>				
Cash	\$ 1,896,963	\$ 324,586	\$ 32,283	\$ 2,253,832
Investments	139,158	-	-	139,158
Accounts receivable, net of allowance	218,870	-	-	218,870
Taxes receivable	276,414	-	-	276,414
Tax liens	63,844	-	-	63,844
Tax acquired property	5,230	-	-	5,230
Prepaid expenses	41,908	-	-	41,908
Due from other funds	606	-	-	606
	<u>606</u>	<u>-</u>	<u>-</u>	<u>606</u>
<b>Total Assets</b>	<b><u>\$ 2,642,993</u></b>	<b><u>\$ 324,586</u></b>	<b><u>\$ 32,283</u></b>	<b><u>\$ 2,999,862</u></b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 62,774	\$ -	\$ -	\$ 62,774
Accrued payroll	28,875	-	-	28,875
Escrow payable	569	-	-	569
Taxes paid in advance	7,445	-	-	7,445
Due to other funds	-	606	-	606
	<u>-</u>	<u>606</u>	<u>-</u>	<u>606</u>
<b>Total Liabilities</b>	<b>99,663</b>	<b>606</b>	<b>-</b>	<b>100,269</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - property taxes	281,631	-	-	281,631
Unavailable revenue - rescue revenue	186,505	-	-	186,505
Unavailable revenue - subscription rescue revenue	7,960	-	-	7,960
	<u>7,960</u>	<u>-</u>	<u>-</u>	<u>7,960</u>
<b>Total Deferred Inflows of Resources</b>	<b>476,096</b>	<b>-</b>	<b>-</b>	<b>476,096</b>
<b>Fund Balances</b>				
Nonspendable:				
Permanent Fund	-	22,500	-	22,500
General Fund	41,908	-	-	41,908
Restricted:				
Permanent Fund	-	301,480	32,283	333,763
Assigned:				
General Fund	298,099	-	-	298,099
Unassigned:				
General Fund	1,727,227	-	-	1,727,227
	<u>1,727,227</u>	<u>-</u>	<u>-</u>	<u>1,727,227</u>
<b>Total Fund Balances</b>	<b><u>2,067,234</u></b>	<b><u>323,980</u></b>	<b><u>32,283</u></b>	<b><u>2,423,497</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 2,642,993</u></b>	<b><u>\$ 324,586</u></b>	<b><u>\$ 32,283</u></b>	<b><u>\$ 2,999,862</u></b>

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

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

**Town of Alfred, Maine**

**As of December 31, 2015**

**Total Fund Balances - Governmental Funds** \$ 2,423,497

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: 2,578,462

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	\$ 281,631	
Rescue revenue	186,505	
Rescue subscription revenue	<u>7,960</u>	
		476,096

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	(425,000)	
Capital lease obligations	(16,955)	
Accrued interest payable	<u>(700)</u>	
		<u>(442,655)</u>

**Net Position - Governmental Activities** **\$ 5,035,400**

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

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

## Town of Alfred, Maine

For the Year Ended December 31, 2015

	General	Parson's Library Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 3,806,741	\$ -	\$ -	\$ 3,806,741
Excise taxes	577,953	-	-	577,953
Intergovernmental	296,609	-	-	296,609
Interest income	19,307	1,331	69	20,707
Charges for rescue services	57,865	-	-	57,865
Miscellaneous	156,397	6,081	645	163,123
<b>Total Revenues</b>	<u>4,914,872</u>	<u>7,412</u>	<u>714</u>	<u>4,922,998</u>
<b>Expenditures</b>				
Current				
General government	559,207	-	-	559,207
Public safety	487,812	-	-	487,812
Public works	821,301	-	-	821,301
Health and sanitation	179,489	-	-	179,489
Community services	32,521	-	-	32,521
Recreation	22,247	-	-	22,247
Cemeteries	6,180	-	-	6,180
Welfare	16,751	-	-	16,751
Library	61,175	4,579	-	65,754
County tax	143,022	-	-	143,022
Education	2,472,718	-	-	2,472,718
Unclassified	10,055	-	624	10,679
Debt service - principal	125,000	-	-	125,000
- interest	9,875	-	-	9,875
Capital outlay	127,309	-	-	127,309
<b>Total Expenditures</b>	<u>5,074,662</u>	<u>4,579</u>	<u>624</u>	<u>5,079,865</u>
<b>Revenues Over (Under) Expenditures</b>	(159,790)	2,833	90	(156,867)
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	12	-	-	12
Operating transfers out	-	-	(12)	(12)
<b>Total Other Financing Sources (Uses)</b>	<u>12</u>	<u>-</u>	<u>(12)</u>	<u>-</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	(159,778)	2,833	78	(156,867)
Fund balances at beginning of year	<u>2,227,012</u>	<u>321,147</u>	<u>32,205</u>	<u>2,580,364</u>
<b>Fund Balances at End of Year</b>	<u>\$ 2,067,234</u>	<u>\$ 323,980</u>	<u>\$ 32,283</u>	<u>\$ 2,423,497</u>

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 December 31, 2015**

**Net Change in Fund Balances - Total Governmental Funds** \$ (156,867)

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	\$ 127,963	
Depreciation expense	<u>(139,333)</u>	(11,370)

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 year 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	20,903	
Rescue revenue	32,910	
Rescue subscription revenue	<u>7,960</u>	61,773

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	125,000	
Reductions in capital lease obligations	<u>12,360</u>	137,360

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>200</u>
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**Change in Net Position of Governmental Activities** \$ 31,096

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

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

**Town of Alfred, Maine**

**For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 3,812,926	\$ 3,812,926	\$ 3,806,741	\$ (6,185)
Excise taxes	530,000	530,000	577,953	47,953
Intergovernmental	211,443	239,963	296,609	56,646
Interest	-	-	19,150	19,150
Charges for rescue services	-	-	57,865	57,865
Miscellaneous	-	68,353	156,397	88,044
<b>Total Revenues</b>	<u>4,554,369</u>	<u>4,651,242</u>	<u>4,914,715</u>	<u>263,473</u>
<b>Expenditures</b>				
Current				
General government	583,160	605,197	559,207	45,990
Public safety	504,568	513,161	487,812	25,349
Public works	802,000	844,383	821,301	23,082
Health and sanitation	169,606	177,737	179,489	(1,752)
Community services	27,256	32,987	32,521	466
Recreation	20,972	26,462	22,247	4,215
Cemeteries	6,180	6,180	6,180	-
Welfare	15,000	19,508	16,751	2,757
Library	63,641	63,641	61,175	2,466
County tax	157,602	157,602	143,022	14,580
Education	2,472,718	2,472,718	2,472,718	-
Unclassified	-	-	10,055	(10,055)
Debt service - principal	125,000	125,000	125,000	-
- interest	9,875	9,875	9,875	-
Capital outlay	-	339,100	127,309	211,791
<b>Total Expenditures</b>	<u>4,957,578</u>	<u>5,393,551</u>	<u>5,074,662</u>	<u>318,889</u>
<b>Revenues Over (Under) Expenditures</b>	(403,209)	(742,309)	(159,947)	582,362
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	20,012	20,012	129,010	108,998
Proceeds from issuance of long-term debt	-	230,000	-	(230,000)
Utilization of assigned fund balance	9,783	9,783	-	(9,783)
Utilization of unassigned fund balance	478,329	587,429	-	(587,429)
<b>Total Other Financing Sources (Uses)</b>	<u>508,124</u>	<u>847,224</u>	<u>129,010</u>	<u>(718,214)</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	\$ 104,915	\$ 104,915	(30,937)	\$ (135,852)
Budgetary fund balance at beginning of year			<u>1,873,200</u>	
<b>Budgetary Fund Balance at End of Year</b>			<u>\$ 1,842,263</u>	

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

## Notes to Financial Statements

# Town of Alfred, Maine

### Note A - Summary of Significant Accounting Policies

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

#### Principles Determining Scope of Reporting Entity

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

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

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

#### Basis of Presentation

##### Government-wide Financial Statements

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

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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

##### Fund Financial Statements

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

##### 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.

##### 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.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### 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.

##### 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.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### 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 design making, and that remain binding unless removed in the same manner.

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

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

##### Use of Restricted Resources

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### 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:

- Early in the first half of the current fiscal year, the Town prepared a budget for this fiscal year beginning January 1. The operating budget includes proposed expenditures and the means of financing them. The previous year's annual town meeting included an article to support the expenditure of three-twelfth of the preceding year's budget until the current year's budget is passed.
- A vote of the inhabitants of the Town was then taken for the purpose of adopting the proposed budget after public notice of the vote was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

##### Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied July 21, 2015, on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due October 1, 2015. Interest on unpaid taxes commenced on October 2, 2015 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.

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

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 \$104,915 for the year ended December 31, 2015.

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 December 31, 2015, the carrying amount of the Town's deposits was \$2,253,832 and the bank balance was \$2,320,694. The difference between these balances relates to deposits in transit, outstanding checks, and cash on hand at year-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 December 31, 2015, \$1,600,210 of the Town's bank balance of \$2,320,694 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution in the Town's name	\$ 1,600,106
Uncollateralized	<u>\$ 104</u>

##### Certificates of Deposit

Certificates of deposit totaling \$328,563 for the year ended December 31, 2015 are included in cash in the accompanying financial statements. The certificates bear interest at varying rates and have maturities ranging from three to twenty-one months to three years, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

##### Investments

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

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

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

##### Interest Rate Risk

In accordance with the Town's investment policy, to the extent possible, investment maturities will be matched with anticipated cash requirements. At December 31, 2015 the Town had the following investment and maturity:

<u>Investment Types</u>	<u>Fair Value</u>	<u>Maturity</u>			
		<u>Not Applicable</u>	<u>Less than 1 year</u>	<u>1 - 5 years</u>	<u>More than 5 years</u>
Repurchase agreement with bank	\$ 139,158	\$ -	\$ 139,158	\$ -	\$ -

##### 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 December 31, 2015, 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 December 31, 2015, the Town had no investments subject to credit risk.

#### Note C - Accounts Receivable

The Town's accounts receivable consisted of the following at December 31, 2015:

##### General Fund

Rescue Department service receivables	\$ 243,410
Less: Allowance for doubtful accounts	<u>(51,116)</u>
Net Rescue Department service receivable	192,294
Intergovernmental receivables	<u>26,576</u>
	<u>\$ 218,870</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note D - Capital Assets

A summary of capital asset transactions for the year ended December 31, 2015, follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	Ending <u>Balance</u>
<b>Governmental Activities:</b>				
Non-Depreciable Assets:				
Land	\$ 398,554	\$ 75,654	\$ -	\$ 474,208
Works of art	10,320	-	-	10,320
Depreciable Assets:				
Buildings and improvements	1,307,315	33,998	3,494	1,337,819
Land improvements	503,869	-	-	503,869
Equipment	664,686	18,311	9,494	673,503
Vehicles	777,571	-	-	777,571
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	4,994,662	127,963	12,988	5,109,637
Less Accumulated Depreciation:				
Buildings and improvements	571,233	37,787	3,494	605,526
Land improvements	251,225	10,677	-	261,902
Equipment	538,487	27,469	9,494	556,462
Vehicles	583,691	37,541	-	621,232
Paved road network	162,194	25,859	-	188,053
Library books	<u>298,000</u>	<u>-</u>	<u>-</u>	<u>298,000</u>
Total accumulated depreciation	<u>2,404,830</u>	<u>139,333</u>	<u>12,988</u>	<u>2,531,175</u>
Capital Assets, Net	<u>\$ 2,589,832</u>	<u>\$ (11,370)</u>	<u>\$ -</u>	<u>\$ 2,578,462</u>

Depreciation expense was charged to the following functions:

General government	\$ 10,420
Public safety	57,110
Health and sanitation	25,671
Public works	27,457
Parks and recreation	3,967
Library	<u>14,708</u>
Total governmental activities depreciation expense	<u>\$ 139,333</u>

**Notes to Financial Statements - Continued**

**Town of Alfred, Maine**

**Note E - Interfund Receivables and Payables**

Interfund balances at December 31, 2015, consisted of the following individual fund receivables and payables:

<b>Governmental Activities</b>	<u>Receivables</u> <u>Due from</u>	<u>Payables</u> <u>Due to</u>	<u>Net Internal</u> <u>Balances</u>
General Fund:			
Trust Funds:			
Parson’s Library Fund	\$ 606	\$ -	\$ 606
Trust Funds:			
General Fund:			
Parson’s Library Fund	-	(606)	(606)
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.

**Note F - Interfund Transfers**

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

Interfund transfers for the year ended December 31, 2015 consisted of the following amounts:

<b>Governmental Activities</b>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
General Fund:			
Trust Funds:			
Cemetery Trust	\$ 12	\$ -	\$ 12
Trust Funds:			
General Fund:			
Cemetery Trust	-	(12)	(12)
Net Governmental Activities			<u>\$ -</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note G - Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Amounts Due within <u>One Year</u>
<b>Governmental Activities:</b>					
General obligation bonds	\$ 550,000	\$ -	\$ 125,000	\$ 425,000	\$ 125,000
Capital lease obligations	<u>29,315</u>	<u>-</u>	<u>12,360</u>	<u>16,955</u>	<u>12,745</u>
	<u>\$ 579,315</u>	<u>\$ -</u>	<u>\$ 137,360</u>	<u>\$ 441,955</u>	<u>\$ 137,745</u>

#### Bonds Payable

The following is a summary of debt outstanding at December 31, 2015:

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. \$ 425,000

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

	<u>Principal</u>	<u>Interest</u>	Total Debt <u>Service</u>
2016	\$ 125,000	\$ 7,375	\$ 132,375
2017	120,000	4,875	124,875
2018	60,000	2,475	62,475
2019	60,000	1,650	61,650
2020	<u>60,000</u>	<u>825</u>	<u>60,825</u>
	<u>\$ 425,000</u>	<u>\$ 17,200</u>	<u>\$ 442,200</u>

## Notes to Financial Statements - Continued

### Town of Alfred, Maine

#### Note G - Long-Term Liabilities - Continued

##### Capital Lease Obligations

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

Year ending December 31,		
2016	\$	13,216
2017		<u>4,284</u>
		17,500
Less amount representing interest (3.000% and 3.285%)		<u>545</u>
Obligations under capital leases	\$	<u><u>16,955</u></u>

As of December 31, 2015, the gross amount of fixed assets associated with capital lease obligations was \$49,335 with accumulated depreciation of \$19,257.

#### 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 \$ (30,937)

##### *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 157

Transfers from other funds are outflows of budgetary resources but are not transfers under generally accepted accounting principles (128,998)

Generally accepted accounting principles basis revenues and other sources over (under) expenditures and other uses \$ (159,778)

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 December 31, 2015, the assigned general fund balance consisted of the following:

	Balance at <u>12/31/2014</u>	<u>Appropriated</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>12/31/2015</u>
Capital Reserve	\$ 353,813	\$ (20,000)	\$ 157	\$ (108,998)	\$ 224,972
Carryforwards:					
Capital Improvement	42,536	-	42,976	(42,536)	42,976
Museum	1,862	-	207	(224)	1,845
Schoolhouse	1,022	-	-	(141)	881
Animal Control	1,979	-	2,951	(1,979)	2,951
Ambulance	-	-	8,000	-	8,000
Heating Assistance	<u>4,922</u>	<u>-</u>	<u>15,710</u>	<u>(4,158)</u>	<u>16,474</u>
	<u>\$ 406,134</u>	<u>\$ (20,000)</u>	<u>\$ 70,001</u>	<u>\$ (158,036)</u>	<u>\$ 298,099</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 December 31, 2015.

#### 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 \$370,000 for the year ended December 31, 2015.

## **Notes to Financial Statements - Continued**

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

#### **Note L - Commitments**

The Town entered into a waste handling agreement with Pine Tree Waste, Inc. and Casella Waste Systems, which began in 2013. Under the agreement, the Town will be charged a base tipping fee of \$70.50 per ton. This net tipping fee escalates by a maximum of \$1 per ton each year upon the anniversary date of the contract and will be \$72.50 for 2016. Based on the Town's 2015 waste disposal activity of 786 tons, the cost of the agreement approximates \$57,000 in the next year. The agreement is through June 2025.

In the year ended December 31, 2015, the Town signed a purchase and sale agreement for a new ambulance in the amount of \$214,632, to be financed through debt. The ambulance is expected to be completed and paid for during the year ending December 31, 2016.

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

**Town of Alfred, Maine**

**As of December 31, 2015**

	<u>Cemetery Fund</u>	<u>Veteran's Memorial Fund</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 5,011	\$ 27,272	\$ 32,283
<b>Total Assets</b>	<u>\$ 5,011</u>	<u>\$ 27,272</u>	<u>\$ 32,283</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Due to other funds	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	-	-	-
<b>Fund Balances</b>			
Restricted	<u>5,011</u>	<u>27,272</u>	<u>32,283</u>
<b>Total Fund Balances</b>	<u>5,011</u>	<u>27,272</u>	<u>32,283</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,011</u>	<u>\$ 27,272</u>	<u>\$ 32,283</u>

See accompanying independent auditors' report.

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

**Town of Alfred, Maine**

**For the Year Ended December 31, 2015**

	Cemetery Fund	Veteran's Memorial Fund	Total
<b>Revenues</b>			
Contributions	\$ -	\$ 645	\$ 645
Interest	11	58	69
<b>Net Revenues</b>	<u>11</u>	<u>703</u>	<u>714</u>
<b>Expenses</b>			
Scholarships	-	624	624
<b>Total Expenses</b>	<u>-</u>	<u>624</u>	<u>624</u>
<b>Revenues Over (Under) Expenses</b>	11	79	90
<b>Other Financing Sources (Uses)</b>			
Operating transfers out	<u>(12)</u>	<u>-</u>	<u>(12)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(12)</u>	<u>-</u>	<u>(12)</u>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	(1)	79	78
Fund balances at beginning of year	<u>5,012</u>	<u>27,193</u>	<u>32,205</u>
<b>Fund Balances at End of Year</b>	<u>\$ 5,011</u>	<u>\$ 27,272</u>	<u>\$ 32,283</u>

See accompanying independent auditors' report.

# Schedule of Valuation, Assessment and Collection of Taxes

## Town of Alfred, Maine

For the Year Ended December 31, 2015

### Valuation

Real estate		\$ 259,450,054
Personal property		<u>3,510,368</u>
	<b>Total Valuation</b>	<b><u><u>\$ 262,960,422</u></u></b>

### Assessment

Valuation x Rate - \$262,960,422 x .014500	\$ 3,812,926
Supplemental taxes	<u>14,718</u>

**Total Assessment Charged to Tax Collector** \$ 3,827,644

### Collection and Credits

Cash collections	\$ 3,556,574
Tax abatements	<u>4,706</u>

**Total Collection and Credits** 3,561,280

**2015 Taxes Receivable - December 31, 2015** \$ 266,364

See accompanying independent auditors' report.

## NOTES