

1998

Annual Report of the Town of St. Albans 1998

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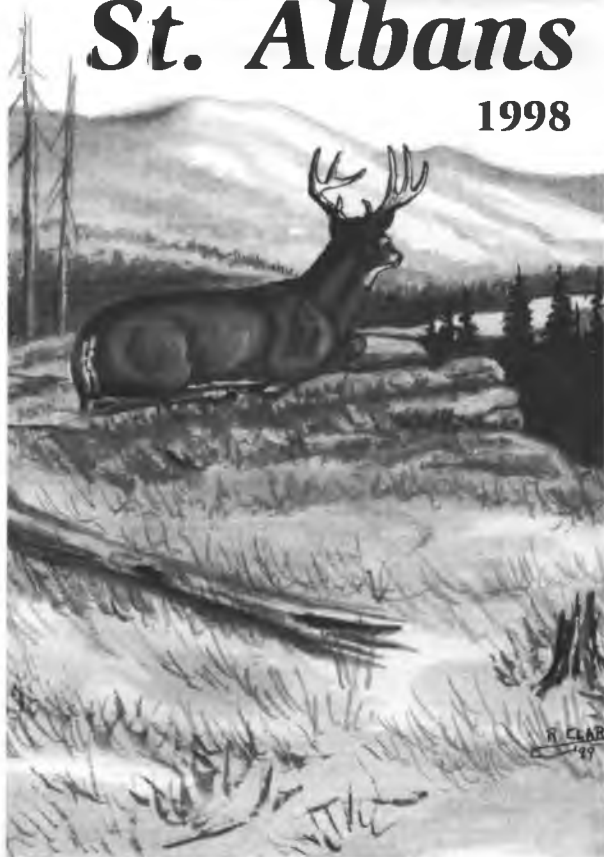
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Annual Report of the Town of

St. Albans

1998



**ANNUAL REPORT
OF THE
TOWN OF ST. ALBANS
FOR 1998**

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PLEASE NOTE:

Town Meeting will begin at 9:00 a.m.

ST. ALBANS TOWN OFFICERS

OFFICE		TERM EXPIRES
Selectman/Chair	Harlan Cooper	March 1999
Selectman	Marian Spalding	March 1999
Selectmen	Chester Morse Jr	March 1999
Town Manager	Larry Post	
Treasurer	Larry Post	
Tax Collector	Larry Post	
Town Clerk	Stacey Desrosiers	March 1999
Registrar	Stacey Desrosiers	March 1999
Road Commissioner	Ronnie Finson	March 1999
School Director	Ronald Fowle	March 1999
School Director	Perley Martin	March 2000
Conservation Commission:		
	Newman Gee	Ronald Russell
		Crystal Russell
Planning Board:		
Chairman	Alan Curtiss	1999
	William McPeck	2000
	Amos Laurence	2000
	Scott Curtis	2001
	Dennis Smith	2003
	Rose Rogan Dinsmore	2001
	David Gilpatrick	2002
Board of Appeals:		
	Kenneth Duntou	
	Thomas Roach	
	Michael Snowman	
	Newman Gee	

Health Officer	Larry Post	
Plumbing Inspec.	William Murphy	
Animal Control	Mark Stanley	
Fire Chief	Fred James Cooper Jr	
Civil Defense Director	Fred James Cooper Jr	
Fire Warden	Fred James Cooper Jr	
Code Enforcement Officer	William Murphy	
Budget Committee:	Rose Dinsmore	March 1999
	Michael Wiers	March 1999
	Alan Curtiss	March 1999
	Philip Russell	March 2001
	Ellen Bridge	March 2001
	Thomas Roach	March 2001
	David Bubar	March 2002
	Allen Fisher	March 2002
	James Bullock	March 2002

State Representative: Vaughn Stedman
136 Canaan Road
RR 1, Box 3930
Hartland ME 04943
938-4890

Capitol Address: House of Representatives
2 State House Station
Augusta, Maine 04333-0002
287-1400 (voice)
287-4469 (TDD)
1-800-423-2900 (sessions)

State Senator: Betty Lou Mitchell
P.O. Box 6
Etna, ME 04434
269-2071

State Address: Senate Chamber
Augusta, Maine 04333
287-1505
1-800-423-6900 (sessions only)

U.S. Representative: John Baldacci
1630 Longworth Office Bldg
Washington, DC 20515

U.S. Senators: Susan Collins
Olympia Snowe Russell
Office Building
United States Senate
Washington, DC 20510

1998 BUDGET

MONEY APPROPRIATED FOR:

School	\$513,019	45.8%
Highways	177,800	15.9%
Solid Waste	69,500	6.2%
Protection	71,500	6.4%
Administration	89,450	8.0%
Other General Government	44,321	4.0%
County Tax	63,337	5.7%
Debt & Interest	23,355	2.1%
Public Service	14,375	1.3%
Health & Welfare	12,700	1.0%
Reserve & Capital Accts	35,000	3.1%
Cemeteries	5,200	.5%
TOTAL	\$1,119,557	100%

MONEY CAME FROM:

Property Tax	\$699,079	62.4%
Homestead Exemption	42,531	3.8%
Excise Tax	150,000	13.4%
State Revenue Sharing	67,947	6.1%
Highway Assistance	60,000	5.4%
Surplus	85,000	7.6%
Department Accounts	15,000	1.3%
TOTAL	\$1,119,557	100%

TOWN OF ST. ALBANS
1999 BUDGET SUMMARY

GENERAL GOVERNMENT

Administration	92,432
Town Hall	7,500
Selectmen	6,025
Social Security	12,000
KVCOG	1,756
Records restoration	2,500
Computer	7,500
Assessing	5,000
Planning Board	500
Code Enforcement	6,000
Tax Maps Update	600

PROTECTION

Fire Department	20,700
Fire Department - Hire	2,100
Fire Chief	2,000
Assistant Chiefs	1,000
Fire Dept Gear	11,000
Ambulance	800
Dams	3,500
Street Lights	4,800
Animal Control	1,000
Deputy Program	00
Insurance	36,800

HEALTH & WELFARE

General Assistance	12,500
Senior Citizens	500
Food Bank	500
KVCAP	600
Red Cross	100

DEBT & INTEREST

24.320

PUBLIC WORKS		
Solid Waste	69,500	
Cemeteries	5,200	
Winter Roads	74,850	
Summer Roads	35,000	
Bridges & Culverts	5,000	
Equipment & Buildings	52,000	
Garage	6,000	
Paving	61,000	
Street & Road Signs	500	
PUBLIC SERVICE		
Libraries	1,600	
Town Landing	4,000	
Youth Teams	4,000	
Park	500	
Other Recreation	4,000	
Historical Society	250	
Conservation Commission	175	
Chamber of Commerce	200	
TOTALS		
General Government	141,813	
Protection	83,700	
Health & Welfare	14,200	
Dept & Interest	24,320	
Public Works	309,050	
Public Service	14,725	
TOTAL MUNICIPAL BUDGET		587,808
County Tax (est)		62,000
SAD #48 (est)		540,000
TOTAL BUDGET		\$1,189,808
REVENUES		
Excise Tax	155,000	
Department Accounts	18,000	
State Revenue Sharing		
Carried	18,004	
Surplus	102,000	
Highway Assistance	60,000	
TOTAL REVENUES		\$ 353,004
State R.S.		65,000
PROPERTY TAX		\$ 771,804
Homestead Exemption		44,000

771,804/46,000,000= .0168

WARRANT FOR ANNUAL TOWN MEETING

COUNTY OF SOMERSET

STATE OF MAINE

TO: Larry Post, Resident, Town of St. Albans
Greetings

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of St. Albans, in said County qualified to vote in Town affairs to meet at the St. Albans Town Hall, in said Town, on Saturday, the 6th day of March A.D. 1999 at 9:00 o'clock in the morning, then and there to act on the following articles to wit:

- Art. 1: To choose a moderator for said meeting.
- Art. 2: To see if the Town will vote to authorize the Selectmen to serve as Assessors and overseers of the poor.
- Art. 3: To choose three Budget Committee members for a three year term.
- Art. 4: To see if the Town will vote to authorize the Selectmen to sell Town property and tax acquired property on such terms as they deem fit and to execute quit claim deeds to such property.
- Art. 5: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes.
- Art. 6: To act on anything relating to discounts, interest and time of payment of 1999 taxes.
- Art. 7: To see if the Town will vote to approve the Act creating the Kennebec Regional Development Authority passed by the 118th Legislature, and the Town of St. Albans becoming a participating member of the Authority.
Budget Committee recommends 'yes'
-

(The Act creating the Kennebec Regional Development Authority will not take effect unless it is accepted by cities, towns and plantations eligible for membership in the Authority and so voting their respective approval which have a combined State valuation of at least \$3 billion on or before June 30, 1999. In making a decision relative to investing in development of the Kennebec Regional Business Park by the Authority, each city, town and plantation must rely on their own examination of the Kennebec Regional Development Authority structure, the terms of the proposed Interlocal Revenue Sharing Agreement and the risk involved. Please see a more complete disclosure statement relative to the proposed issuance of Tax Exempt Bonds by the Authority.)

- Art. 8: Shall an Ordinance entitled 'Building Notification And Occupancy Ordinance' be enacted?
Selectmen recommend approval
- Art. 9: To see if the Town will approve amendments to the "Agreement for a Joint Solid Waste Disposal, and or Transfer Facility" dated December 9, 1987, which were approved by the Mid Maine Solid Waste Association Board of Directors on November 24, 1998, and authorize the Selectmen or a majority thereof to execute and deliver such documents as are necessary to effect such amendments.
MMSWA Board recommends approval
- Art. 10: To see if the Town will vote to amend the Comprehensive Plan in accordance with State recommendations.

- Art. 11: To see if the Town will vote to appropriate from the following accounts for the 1998 budget.
 Selectmen and Budget Committee recommend:
- | | |
|--------------------------------|--------------|
| Excise Tax | \$155,000.00 |
| R.S. carried | 18,004.00 |
| Dept accounts | 18,000.00 |
| Surplus | 102,000.00 |
| Highway Assistance Fd (paving) | 60,000.00 |

GENERAL GOVERNMENT

- Art. 12: To see what sum the Town will vote to raise and/or appropriate for Selectmen account.
 Selectmen and Budget Committee recommend: \$ 6,025
- Art. 13: To see what sum the Town will vote to raise and/or appropriate for Administration.
 Selectmen and Budget Committee recommend: \$92,432
- Art. 14: To see what sum the Town will vote to raise and/or appropriate for Town Hall.
 Selectmen and Budget Committee recommend: \$7,500
- Art. 15: To see what sum the Town will vote to raise and/or appropriate for Assessing.
 Selectmen and Budget Committee recommend: \$5,000
- Art. 16: To see what sum the Town will vote to raise and/or appropriate for computer system upgrade.
 Selectmen and Budget Committee recommend: \$7,500

Art. 17: To see what sum the Town will vote to raise and/or appropriate for the following General Government accounts: Selectmen and Budget Committee recommend:

Social Security	\$12,000
Records restoration	2,500
KVCOG(NKRPC)	1,756
Planning Board	500
Code Enforcement	6,000
Tax Maps Update	<u>600</u>
TOTAL	\$23,356

Art. 18: To see if the Town will vote to accept a Small Community Program Grant provided by the State of Maine, to authorize the Selectmen to contract with the State Department of Environmental Protection for the grant, and to authorize the Selectmen to contract, as necessary for materials and services needed to achieve the purposes of the grant. Said grant to be used for septic system upgrades.

Art. 19: To see if the Town will vote to accept a Planning Grant from the Community Development Block Grant Program for the purpose of preparation of a Housing Grant application in the next CDBG program.

Art. 20: To see if the Town will vote to accept any or all funds from Federal, State, or private funding in the form of grants that the Selectmen deem appropriate.

PROTECTION

Art. 21: To see what sum the Town will vote to raise and/or appropriate for the following Fire Department accounts: Selectmen and Budget Committee recommend:

Fire Department	\$20,700
Fire Chief	2,000
Assistant Chiefs	1,000
Fire Dept Hire	2,100
Fire Dept Air Pacs	11,000

Art. 22: To see what sum the Town will vote to raise and/or appropriate to continue the Deputy Program after August 1999.
Selectmen and Budget Committee recommend: \$0

Art. 23: To see what sum the Town will vote to raise and/or appropriate for the following Protection Accounts:
Selectmen and Budget Committee recommend:

Ambulance	\$ 800
Street Lights	4,800
Dams	3,500
Animal Control	1,000
Insurance	<u>36,800</u>
TOTAL	\$ 46,900

DEBT & INTEREST

Art. 24: To see what sum the Town will raise and/or appropriate for payment of note for Upper Dam renovations.
Selectmen and Budget Committee recommend: \$24,320

HEALTH & WELFARE

Art. 25: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare Accounts:
Selectmen and Budget Committee recommend:

General Assistance	\$12,500
Senior Citizens	500
KVCAP	600
Food Bank	500
Red Cross	<u>100</u>
TOTAL	\$14,200

PUBLIC WORKS

Art. 26: To see what sum the Town will vote to raise and/or appropriate for Winter Roads.
Selectmen and Budget Committee recommend: \$74,850

Art. 27: To see what sum the Town will vote to raise and/or appropriate for Summer Roads. Selectmen and Budget Committee recommend: \$35,000

Art. 28: To see what the Town will vote to raise and/or appropriate for Equipment & Buildings. Selectmen and Budget Committee recommend:

Public Works Truck	\$45,000
Garage Doors	7,000

Art. 29: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts: Selectmen and Budget Committee recommend:

Solid Waste	69,500
Cemeteries	5,200
Bridges & Culverts	\$ 5,000
Town Garage	6,000
Street Signs	<u>500</u>
Total	\$86,200

Art. 30: To see what sum the Town will vote to raise and/or appropriate for paving the Melody Ln and Bigelow Rds. Selectmen and Budget Committee recommend: \$61,000

PUBLIC SERVICE

Art. 31: To see what sum the Town will vote to raise and/or appropriate for the following Public Service Accounts: Selectmen and Budget Committee recommend:

Libraries	\$1,600
Town Landing	4,000
Youth Teams	4,000
Park	500
Other Recreation	4,000
Conservation Commission	175
Historical Society	250
Chamber of Commerce	<u>200</u>
TOTAL	\$ 14,725

Art. 32: To see if the residents of the Town of St. Albans will allocate all the snowmobile registration money this year to the Sno-Devils Snowmobile Club for the upkeep and maintenance of trails. Budget Committee recommends "yes"

The Selectmen hereby give notice that the Registrar will be in session for the purpose of correcting and revising the list of voters on Saturday, March 6, 1999 in the forenoon from 8:30 a.m. to 9:00 a.m. in the Town Hall. Given under our hands this 18th day of January, 1999.

Harlan Cooper
Marian Spalding
Chester Morse Jr

True Copy
Attest:
Larry Post
Resident of St. Albans

MANAGER'S REPORT

To: Selectmen and Citizens of St. Albans

It is once again time to submit to you the annual report of the financial status and activities of the Town of St. Albans for the past year. We continue to be fairly strong financially, although the state is still continuing to place more of the burden of school funding onto the towns. We are looking to hold the line on the mil rate this year.

In reviewing budgetary figures over the last few years, I would ask that you take note of the following: Comparing the 1994 to 1998 budgets, the municipal budget rose 7%. The school budget increased 17%. St. Albans portion of the school budget increased 103%!! This has been increasingly difficult to absorb. Although I have written about this in the last few Town Reports, unless the Legislature does something about this, there is no relief in sight.

1998 did see some relief, however. The Homestead Exemption for residents took effect, and resulted in a tax reduction of about \$86. This should continue in 1999, as it is supposed to be an annual exemption. If you are a resident homeowner and have not yet applied, you must do so before April 1. Applications are available at the Town Office.

We are continuing to upgrade in the area of capital improvements. In 1998 we spent a significant amount of money on the Denbow, Bubar and Philbrick roads. We also completed the roof on the Town Hall, sealed the Town Hall parking lot and nearly completed the new bathroom.

For 1999, we are proposing a new highway truck. The request was for a 4wd due to the difficult terrain and conditions that the crew are plowing and sanding in. The Selectmen and Budget Committee voted to proceed with a 2wd, which is the amount reflected in the budget. A 4wd would be approximately \$20,000 more.

We are also proposing to surface the roads that we paved with a base coat two years ago. This will finish this phase of our paving program.

We again received a grant from the State of Maine and continued in the replacement of septic systems in 1998. An application has been made for 1999 as well. The Deputy Program is in its final year, as part of the grant from the Justice Dept. We must decide whether to continue the program once the grant ends in August.

There are several new items in the Warrant on which the Town must vote this year. I would encourage you to familiarize yourselves with the details of these proposals. There is more information available at the Town Office.

I am continually thankful for this community and for each of you who contributes in making it a better place to live. The volunteers who put in many hours are greatly appreciated. I am also continually amazed at the dedication and work of our Town employees. Thank you all for what you do. I trust that we as a community will have a good 1999.

Respectfully submitted
Larry Post
Town Manager

LETTER OF APPRECIATION

AT THIS TIME WE WOULD LIKE TO PUBLICLY THANK MARIAN SPALDING FOR HER DEDICATION, COMMITMENT, AND YEARS OF SERVICE AS A SELECTMAN FOR THE TOWN OF ST. ALBANS. HER SERVICE WAS ABOVE AND BEYOND THE CALL OF DUTY, AND IS VERY MUCH APPRECIATED. WE WISH HER WELL.

HARLAN COOPER
CHESTER MORSE JR
LARRY POST

TOWN CLERK REPORT FOR 1998

During the past year I have issued 10 marriage licenses and recorded 26 births; 14 girls and 12 boys. Again, I sadly regret filing 10 death certificates of our beloved citizens who will be greatly missed.

In 1998 I licensed 443 dogs. Dog licenses were due January 1, 1999, a late fee will be applied after January 31st. The State Law requires all dogs 6 months of age or older to be licensed and have a current Maine Rabies Certificate. We ask for your cooperation in doing this, thank you. My Town Clerks' hours are listed on the last page of our Town Report.

For your convenience the Town and Sherman's Vet. Service provided a Rabies Clinic at our Fire Station in December. It proved to be very successful, vaccinating close to 200 animals. Thanks to Lisa, Ron, Erin, Mark, Jim B. and Andy, who volunteered their time.

In October, Lisa, Cindy, Larry, and I attended the MMA Convention in Augusta. My workshop sessions provided updates in procedures and laws pertaining to Elections, Vital records and Animal Welfare. The guest speaker for Animal Welfare was State Vet. Chip Ridky. He spoke on the growing concerns and prevention of Rabies in the State of Maine, and new laws concerning wolf hybrids.

Lisa and I attended a Motor Vehicle workshop which covered new laws and some insight into the upcoming replacement of the current Lobster plate to the colorful, new Chickadee plate starting July 1, 1999.

The election turnout in 1998 was as follows: Special Election (People's Veto) 431, Municipal Election 184, June Primaries 179, SAD #48 Budget Ref. 36, Nov. General Election & Ref. 546 and SAD #48 Ref. (Community Center) 151.

Our Municipal Election will be held Friday, March 5, 1999. Polls will be open from 10 AM to 8 PM. Absentee Ballots are available. The Annual Town Meeting will be Saturday, March 6, 1999, beginning at 9:00 AM.

A very special thanks to our election Clerks who help make our Elections run so smoothly. Eva Baird, Marjorie Bubar, Jayne Denbow, Ellen Cooper, Valerie Emery, Liz Gagnon, William Keating, Crystal Russell, Winafred Russell, Madeline Sambito, Mary Jane Sorenson, Jantha Jones, and Teanda Smith.

This year I am asking for your support on an article in our Town Warrant to raise funds to restore 2 more Vital Record Books. We have already restored several books that were in grave need for repair.

Our Chandelier fund is coming slowly. Hopefully, this coming year we can work on raising enough funds to purchase a chandelier for our Town Hall. All monies so far have come from fund-raising and generous donations. So many compliments have been given on how wonderful the Hall looks, we should all be very proud of it. Please come and enjoy the plays, concerts, and events that take place in our Town Hall.

Toward the end of December 1998 the Town became the License Agent for Inland Fisheries and Wildlife for Resident Hunting and Resident Fishing Licenses. Indian Lake Market will still issue Non-resident hunting and fishing licenses, and Non-resident snowmobile registrations. Please bear with us while we become familiar with this process.

Again I would like to thank the citizens of St. Albans for their support and friendship. It has been a privilege to serve as Town Clerk of St. Albans.

Respectfully Submitted,
Stacey A. Desrosiers
Town Clerk

ANIMAL CONTROL OFFICER REPORT

The number of strays or abandoned animals decreased from last year which is a trend, I hope, that continues.

In the State of Maine rabies is still on the rise, so please do your part to help control this problem. Have your dog or cat immunized, Maine State Law requires this. Maine State Law also requires that tags be worn on all dogs, except while hunting. The license number on the dog's tag will help to identify their owners if they become lost.

This past year there were numerous reports of barking dogs in St. Albans. St. Albans has an ordinance, which states:

"No person who owns, keeps, or has in his possession any dog, shall permit such animal to disturb the quiet of any person or neighborhood. Permitting a dog to disturb the quiet of any person, neighborhood, or failure to keep any animal from causing frequent or long continued noise to the disturbance of the comfort or repose of any person or neighborhood, is declared to be a public nuisance and detrimental to the public health and welfare."

So please be considerate of your neighbors.

Respectfully,
Mark B. Stanley, ACO

FIRE CHIEF REPORT 1998

To the Citizens of St. Albans:

The Fire Department had another busy year in 1998. Although the number of calls was down, we answered 89 emergency calls and 94 service calls.

We were kept busy raising money to purchase our Thermal Imaging Camera. We raised over \$18,000 in less than four months. We were able to purchase the camera in October and have used it several times since we purchased it. I would especially like to thank the firemen and their families for donating hundreds of hours of their time to make the purchase possible. I would also like to thank the citizens, businesses and organizations for their generous donations.

This year Sebasticook Farms bought a Carbon Monoxide Detector and donated it to the Fire Department. This will be a very valuable piece of equipment.

I would like to thank all the citizens of St. Albans, the firemen, Larry Post, and all of the Town Office staff for all of the support they have given me in my first year as Fire Chief.

Respectfully Submitted

Fred J. Cooper, Jr. Fire Chief

FIRE CALLS

Structure - 21
Chimney - 7
Auto Accidents - 15
Grass & Brush - 15
Vehicle Fires - 2
Standbys - 4
Smoke Invest. - 3
Asst. Amb. - 5
Power lines & Trees - 11
ATV Accidents - 2
Smoke Alarms - 2
Ice Storm 1/8/98 through 1/15/98

Total - 89

SERVICE CALLS

Wells - 32
Training - 6
Clean Chimney - 5
Fill Cascade - 5
Flush pipes - 1
Burn Grass -16
Parades - 4
Pools - 15
Pump cellars - 5

Total - 94

BIG INDIAN LEAGUE
1998

The summer of 1998 found the Big Indian League with a few less kids than usual, but we still had about 85-90 kids playing Baseball or Softball.

We had 2 T-ball teams ages 5-7 years old, 2 Farm teams ages 8-10 years old, 1 Little League team ages 11-12 years old, and 1 older Softball team ages 11-14 years old. We did not have a younger softball team (8-10 years old) because there were not enough girls to play. Also, we did not have a Babe Ruth team ages 13-16 years old for the first time in a number of years. We had to find a new Babe Ruth coach in 1998 and after we did find one, there wasn't enough boys that age that wanted to play.

All kids played and had fun in 1998 although we had a couple of minor problems which we will take care of in the spring.

The league had to build some new bleachers for the Little League field last summer. The other ones were built some 15 years or so ago and were getting pretty bad and unsafe. The new ones are not yet set-up but will be this spring.

As usual, one of the leagues biggest problems is volunteer help. Too many things to do, not enough people to do. The league most always needs coaches, umpires, and coaches helpers so if anyone is interested, please join us, no experience is required.

Respectfully,
Boyd McNally, President
Big Indian League

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As usual, one of the leagues biggest problems is volunteer help. Too many things to do, not enough people to do. The league most always needs coaches, umpires, and coaches helpers so if anyone is interested, please join us, no experience is required.

Respectfully,
Boyd McNally, President
Big Indian League

Hartland & St. Albans Ambulance

Cash on hand 1/1/98: \$22,366

Revenues:

Billing	\$37,261
Donations	121
Hartland	1,200
St. Albans	800
Palmyra	3,000
Interest	181
Misc	94

42,657

TOTAL AVAILABLE

65,023

Expenditures:

Labor Hired	10537
Training	6066
Tele & Red Net	873
Electric	676
Parts & Repairs	1007
Insurance	2149
Supplies-Med	5402
Supplies-Off/Bld	545
Building Repair	1071
Heating Oil	920
Gas & Oil	1334
Equipment	3253
Equip Repair	952
Plowing	225
Water	408
Misc	549
Capital	0
Officers	3750
Licenses/Dues	225
Communications	1877
Public Education	744

\$42,563

BALANCE December 31, 1998

22,460

CODE ENFORCEMENT OFFICER'S REPORT
1998

This year there were 41 permits issued for activities in the Shoreland Zone, 26 through my office and 15 by the Planning Board.

There were 4 permits issued for the construction of new residences, 9 for new accessory structures (garages, sheds, etc.), 11 for additions or expansions of existing non-conforming structures (within 100 ft. of shore), 13 for earth moving, 1 for timber harvesting, and 3 for temporary docks.

Some activities in the Shoreland Zone areas may require a permit from the Department of nvironmental Protection, and it's always a good idea to check before beginning any work.

Some activities do require permits, and a failure to obtain a required permit is a violation which could result in a penalty.

Please keep in mind that our ordinances were not enacted to prevent you from doing what you want with your property, but rather to regulate activities in the way the townspeople decided would be in the best interests of all our citizens.

If you have questions about any of our ordinances, please feel free to contact me at the Town Office. Copies of all our ordinances are available at the Town Office.

Respectfully Submitted
Bill Murphy
Code Enforcement Officer

PLUMBING INSPECTOR'S REPORT
1998

Permits Issued		
Internal Permits	-	17
Septic System Permits	-	35
Total Permits Issued	-	52

Fees Collected		
Internal Permits	=	\$ 476.00
Septic System Permits	=	\$ 3,335.00
Total Collected	=	\$ 3,811.00

Total Of Fees To State	=	\$ 952.75
Total Of Fees To Town	=	\$ 2,858.25

Respectfully Submitted
Bill Murphy
Local Plumbing Inspector

SNO-DEVILS SNOWMOBILE CLUB
1998 TRAIL EXPENSES

Trail Maintenance		\$1658
(excavating & bulldozing)		
Donated Man Hours	71.5	
(preseason brushing & cutting)		
Gas & Oil for Sleds		\$537
Donated Man Hours	221.5	
(grooming trails)		

Equipment Expenses

1998 Yamaha VK540		\$6370
(grooming sled)		
1962 Tucker Sno-Cat		\$5000
Insurance & Registrations		\$178
Equipment Repairs & Maint.		<u>\$505</u>
		\$14248



Vaughn A. Stedman
136 Canaan Road
RR 1, Box 3430
Hartland, ME 04943
Residence: (207) 938-4890
Business: (207) 938-4890

HOUSE OF REPRESENTATIVES

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

January 1999

Dear Citizens of House District 108:

It has been my pleasure to have served you as your Representative for the past four years. I am looking forward to continued service on your behalf in the 1999-2000 election cycle.

Many of the same issues which we have debated in past sessions are returning, plus many more -- nearly 3,000 bills at last count. I want you to know that I will be maintaining my position of being conservative, both fiscally and socially, which I think represents the view of most of my constituents (or you would not have re-elected me).

Erosion of private property rights, inequities in school funding, proposed increases in taxes to build bigger government, worsening conditions of roads and bridges, less service for the dollar -- I could go on -- cause me, as it does many of you, to be concerned about the overall direction state government is going.

Hopefully, you, as citizens, who I know take an interest in local government, will continue to contact me on matters which concern you and will also let me know if there are issues which you need help in addressing.

Again, thank you for your confidence.

Respectfully yours,

Vaughn A. Stedman
State Representative

District 108 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper



Betty Lou Mitchell
Office of the Senate Republicans
3 State House Station
Augusta, Maine 04333

ANNUAL REPORT TO THE TOWN OF ST. ALBANS
Message from Senator Betty Lou Mitchell

To the Residents of St. Albans,

It is my great pleasure to once again address you as your State Senator. I consider it a privilege to represent the town of St. Albans in Augusta. I look forward to working with Governor King and legislators over the next two years to chart a course which focuses on the issues that Mainers care about most - better paying jobs, good schools, and a fairer tax system.

I received my committee assignments from the Senate President and will once again be serving on the Joint Standing Committee on Health and Human Services. In addition, I will be serving on the Utilities and Energy Committee for the first time. These appointments will offer my constituents a voice on two very important legislative committees.

In addition to my committee work, I expect to be faced with many difficult decisions concerning other legislation. Many of the issues will directly impact our local communities. Key areas which will be debated over the next several months are sure to include education, taxes, workers' compensation, and the state budget. As has been the case for much of my tenure, the budget will once again take center stage and provides the greatest challenge for the Legislature. Of course, our roads and bridges need attention and again this year it appears we face insufficient revenues to meet the ever-expanding appetite for government spending.

It is also important that we find ways to increase economic development in our region as well so we can attract and retain more and better paying jobs. Throughout my tenure in the Senate, I have worked diligently to try and attract the types of jobs that will help propel Maine into the next millennium. During the next two years that will continue to be a top priority of mine.

In order for me to effectively represent your concerns we will need to communicate often. I hope that you will feel free to contact me at anytime to discuss ways in which I may be able to assist you with any problems or concerns that may arise. My home phone number is 269-2071. You can also reach me in Augusta during session at 1-800-421-6900 or 287-1505. I look forward to hearing from you.

Sincerely yours,

Betty Lou Mitchell
State Senator

BREAKDOWN OF ACCOUNTS

This breakdown consists only of those accounts which have several line items. For all other Departmental Accounts see Auditor's Report, Schedule 3.

ADMINISTRATION

Labor	
Larry Post	36,050
Lisa Knight	16,500
Cindy Mason	7,385
Stacey Desrosiers	9,052
Elections	1,615
Dues & Training	3,281
Telephone	1,562
Mileage	2,400
Printing & Advertising	1,108
Professional Services	1,291
Register of Deeds	3,828
Supplies	5,399
Office Machines	501
Misc.	<u>29</u>
TOTAL	\$ 90,001

TOWN HALL

Janitor	1,524
Labor	197
Electric	1,029
Repairs & Maintenance	220
Supplies	595
Heat	998
Furniture	222
Misc.	<u>00</u>
TOTAL	\$ 4,785

FIRE DEPARTMENT

Labor	236
Training	665
Tel & Communications	5,279
Electric	1,136
Parts & Repairs	4,532
Insurance	222
Misc.	20
Supplies	1,561
Building Repair	123
Heat	927
Gas & Oil	778
Equipment	<u>3,323</u>
TOTAL	\$18,802

INSURANCE

Workman Compensation	4,238
SMP	3,519
Vehicles	6,777
Bond	363
Employee	12,443
Unemployment	2,413
Retirement	1,802
Public Official Liability	<u>1,785</u>
TOTAL	\$ 33,340

WINTER ROADS

Labor:	
Ronnie Finson	\$13274
Alfred Welch III	8262
Steve Raymond	2206
Others:	<u>429</u>
	\$24,171
Mileage	498
Parts & Repair	8,350
Machine Hire	4,283
Snow Fence	232
Supplies	373
Salt & Sand	27,653
Gas & Oil	3,528
Equipment	250
Misc.	<u>107</u>
TOTAL	\$ 69,445

SUMMER ROADS

Labor:

Ronnie Finson	\$4789	
Alfred Welch III	3147	
Ivan Crocker	3790	
Andrew Harding	1716	
Others	<u>573</u>	\$13,615
Mileage		507
Parts & Repairs		3,121
Machine Hire		3,777
Misc		201
Supplies		1,539
Employee Drug Testing		150
Gravel & Stumpage		8,593
Gas & Oil		1,297
Chloride		<u>2,380</u>
TOTAL		\$35,180

GARAGE

Electric		\$ 794
Telephone/Misc		815
Supplies		2,767
Heat		973
Equip & Labor		<u>554</u>
		\$5,903

1998 TAXES DUE
12/31/98

LAST NAME	FIRST NAME	TOTAL DUE
ALLEN	DANE	\$ 92.75
ALLEN	PHILIP	488.25
ALMEIDA, EST OF	MAXINE	259.00
ANZALONE	JAMES	841.54
ARCHAMBAULT	ROBERT	56.75
ARCHAMBAULT	ROBERT	326.50
ARSENAULT SR.	EDWARD	201.25
BAILEY	JUDITH	609.00**
BARNHILL	HOLLY STORM	92.75*
BARYLICK	F. STEPHEN	262.50
BATCHELDER	KENNETH	218.75
BELLEMARE	RONALD	301.00
BENNING	JOHN	262.50
BERRY	BRUCE	168.00
BERRY	RICHARD	12.66*
BIRCH ISLAND ASSOC.		21.00
BISHOP	BARRY	162.75
BISHOP	TERRY	631.75
BLANCHARD	ALONZO	112.00
BONNEY CORSON	TRACEY	320.25
BOOTH	WESLEY	129.50
BROWER	PETER	11377.17
BROWN	CHARLES	465.50
BROWN	FRANK	439.25
BUBAR	DAVID	1326.13
BUCHANAN, JR.	WILLIAM R.	162.75
CALL	REX	129.50
CARMICHAEL	EDWIN	437.50
CARMICHAEL	GARY	420.00
CARMICHAEL	GLENNA	355.25
CARMINES	MARGO	274.03
CAVANAUGH	CELESTE	523.25
CAVANAUGH	PHILIP	108.50
CHAPDELAINÉ	SCOTT	617.75
CHILDERS	CLIFTON	113.75
CLEMENS	BETTY	105.00
CLUKEY	CHARLES	759.50

CLUKEY	MAURICE	105.00
COOK STIMANS	THYRA	484.75
CREAMER	MARILEE	192.50
CROSS	CYNTHIA	215.25
CROSS ET AL	DEBORAH	230.12
CSIKANY	SANDOR	108.50
CURTIS	DALE	45.50
DAVIS	HOWARD	1057.00
DAWSON	POLLY	183.75
DEBETHUNE	ADE	596.75
DODGE ET AL	CHARLES	63.00
DOYLE ET AL	LEANNE	533.75
EATON	ROB	120.75
EIDEL	BARBARA	383.25
ELLIS	DONALD	339.50
EMERY	JASON	315.00
EMERY	RALPH	1064.00
ERVING	JEFFERY	197.75
ESTES ESTATE	DANIEL	273.00
FANNING	JOHN	117.25
FAREWELL	GEORGE	409.50
FARNHAM	SHERRY	105.00
FERREIRA JR	JAMES	628.25
FIELD JR	HAROLD	327.25
FIELD EST OF	MADELINE	376.25
FITZ	JOHN	449.75
FOWLIE/DWYER	RONALD	87.50*
FRAZER	LAWRENCE	645.75
GALLISON	CHARLES	264.25
GARLAND	HELEN	240.30
GERMAN	BONNIE	393.75
GERMAN	RICHARD	420.00
GILLETT SR.	CHARLES	297.50
GILPATRICK	DAVID	547.75
GLIDDEN	JOSEPH	397.25
GLOWKA	PAUL & CHRISTINE	269.50
GOFORTH	STEPHANIE	409.50
GOLDSTEIN	RONALD	170.99*
GORDON JR	HARRY	1036.00
GREGOIRE	ALLEN	124.25
GREGOIRE	CONSTANCE	159.25
GREEN	KENNETH	144.69

GREEN	ROBERT	6.50
GRIGNON	DEBORA	87.50
GRIGNON	EDWARD	533.75
GRIGNON	EDWARD	138.25
HALL	ROBERT	287.00
HARMON	BELINDA	246.75
HARTFORD/G. GRANT	DANA	150.50
HARDIE	HENRY	402.50
HARRIHAN	BLAINE	581.00
HARVILLE	THOMAS	134.75
HENDERSON	DANIEL	442.75
HEWETT	SUE ANN	232.75
HOGAN	DANIEL	378.04
	ABATED	21.00
HOOKEE	DAVID	123.26
HUGHES EST OF	HAZEL	404.25
HUMPHREY/BRAWN	JUSTIN	279.57
HUTCHINSON	JAMES	432.25
HUTCHINSON	MICHAELA	180.78
INGRAHAM	RICHARD	831.25
JMPP CORP		320.25
JACKWIN JR.	FRANK	418.25
JOHSTON	DOUGLAS	493.50
JONES	DAVID	540.75
JONES	EDWIN	1,422.75
JOYCE	KENNETH	565.25
KACHAN	MARIE	329.00
KATKAVICH	WILLIAM	817.25
KEEGAN	CHARLES	77.00
KNIGHT	CHRIS	542.50
KNIGHT	LARRY	787.50
KNIFFIN	ROGER	45.50
KNIGHT	TERRI	525.00
KNOWLTON	JUSTIN	434.00
KOKOTOVICH	KEVIN	533.75
LABBEE ESTATE	CHARLES	161.00
LACHANCE	PAUL	420.00
LANE	CLAY	105.00
LANE	THOMAS	256.98
LARY	LARRY	612.50
LAWRENCE	KIM	493.50
LEDOUX	GEORGE	969.50

LEWIS	WILLIAM	185.50
MARBLE	BASIL	369.25
MARTINS	ANDREW	463.75
MARTIN EST OF	EDWARD	245.00
MARTIN FAMILY FARMS		3,262.00
MASSEY	BRUCE	136.50
MASSOW	FRED A	402.50
MASSEY	MICHAEL	136.50
MATERN	ROBERT	232.75
MCAVOY	ROBERT	796.25
MCCUE	KENNETH	262.50
MCCARTHY	RICKY	624.75
MCKEEVER	BRIAN	736.75
MCMANN	ROBERT	75.25
MCNALLY	BOYD	913.50
MCNICHOL	JULIE	465.50
MELVIN	KEVIN	376.25
MERROW	ANDY	131.25
MILLS	CLARA	227.50
MITCHELL	JUDITH	827.75**
MORSE	RAY	563.50
MRAZIK	PAMELA	920.50
MULLIS	DEBORAH	595.00
MULLIS	GEORGE	98.00
MUNN	LARRY	684.25
MURDOCH	HENRY	222.25
NASON	ROBERT	138.25
NEAL	SCOTT	595.00
NICHOLS	HEIKO	612.50
NICKERSON	THEODORE	70.00
NORRIE	DAVID	27.50
NORRIE	LORIE	227.50
O'BRIEN	JOHN	381.50
OLIVER	SUZAN	175.00
OLSEN	CARL	537.25
PACKARD	VICKI	108.50*
PARKHURST	DOUGLAS	804.48
PARADIS	RONALD	760.14
PARKER	TERRY	749.00
PATTEN	BRUCE	418.25
PEASE	BONNIE LYN	325.50
PELLETIER	KOLA BROWN	896.00

PERRY	DALE	236.25
PERRI	WAYNE	308.00
PETERSON SR	WAYNE	48.45
POST	HARLOW	395.50
POST	WESLEY	1,020.25
PREVATT	JUDY	311.50
PULLEN/C. KING	EVERETT	393.75
RACE	THOMAS	679.00
RANDLETT	RAE FULLER	23.60
REISER	WILLIAM	147.00
REYNOLDS	ALLEN	367.50
RICHARDSON ET ALS	AMOS	542.50
RICHARDSON	RONALD	612.50
RICE ESTATE OF	DONALD	442.75
RILEY	PAUL	262.50
RINES JR	RICHARD	91.00*
RIX	CLARENCE	92.75
ROBINSON	DESI	17.50
ROWELL	TERRY	372.75
ROYAL	RANDOLPH	155.75
RUSSELL	CLIFTON	180.25
RUSSELL	RONALD	250.25
RYAN	JOHN	108.50
SAMPSON	JILL	46.11
SANDBERG	TIMOTHY	253.75
SCHREIBER	HEIDI	311.69
SEEKINS	SCOTT	19.25
SHAW	HENRY	2,658.25
SHIBLES JR	WILLIS	301.00
SIDES	HOWARD	883.75
SINCLAIR	MICHAEL	105.00
SINCLAIR	ROGER	87.50
SMALL	GEORGE	105.00
SMITH	ERNEST	423.50
SMITH	MARJORIE	591.50
SMOLIN	FRED	1,104.25
SPRINGER	MARK	278.25*
STARBIRD	RALPH	490.00
STRICKLAND	MARK	75.25
TAPT	FAITH	586.25
TASKER	LORA	388.50
THODY	FREDERICK	316.75

TOWLE	JAMES	591.50
TREADWELL	STEPHEN	262.50
TREMBLAY	THOMAS	577.50
TRIPODI	MICHAEL	220.00
TROGDEN	WILLIAM	509.25
TURNER	JAMIE	367.50
UNITED COMPANIES LENDING		404.25
VANDEBOGART	ERIK	372.50
VARRICCHIO	JOSEPH A.	581.00
WARD	STEPHEN	299.25
WELCH JR.	ALFRED	346.50
WELCH	DEBORAH	239.75
WELCH	MARGUERITE	1,022.00
WHIPPLE	NELSON	378.00
WIERS	KEITH	645.75
WILBUR	DARLENE	278.25
WILSON	PAMELA	1,421.00
WINSLOW HEIRS	CHARLES	572.25*
WINSLOW	KENNETH	197.75
WORCESTER	WARREN	246.75
YANKEE REALTY		427.00
YOUNG	CHERYL	983.50
YOUNG	DENISE	26.25
TOTAL		\$102,649.73

1998 SUPPLEMENTALS

BETTY HARMON	\$262.50
CHRIS BALLARD	131.25
KEITH MORRISON	210.00
RICKY PEDERSON	122.50

SUPPLEMENTAL TOTAL \$ 726.25

TAXES PAID AFTER 12/31/98 *

PARTIAL TAX PAID AFTER 12/31/98 **

1997 TAX LIENS
12/31/98

LAST NAME	FIRST NAME	TOTAL DUE
BAILEY	JUDITH	395.20
GOFORTH	STEPHANIE	452.80
BATCHELDER	KENNETH	144.00
BLANCHARD	ALONZO	46.33
CORSON	TRACEY BONNEY	118.76
BROWN	FRANK	480.00
CARMICHAEL	GARY	393.40
CARMICHAEL	GLENNA	324.80
CAVANAUGH	CELESTE	556.80
COOK STIMAN	THYRA	443.20
CREAMER	MARILEE	176.00
CROSS	CYNTHIA	270.40
CROSBY	HARRY	120.00
CSIKANY	SANDOR	99.20
DAVIS	HOWARD	966.40
DAWSON	POLLY	168.00
YOUNG	DENISE	83.20
EATON	ROB	110.40
EMERY	JASON	222.20
FAREWELL	GEORGE	374.40
FARNHAM	SHERRY	96.00
FIELD EST OF	MADELINE	344.00
FITZ	JOHN	411.20
FOWLIE/DWYER	RONALD	80.00*
FRAZIER	LAWRENCE	590.40
GILLETT SR	CHARLES	52.21**
HALL	ROBERT	262.40
HARDIE	HENRY	446.40
HEWETT	SUE ANN	104.49
HUGHES EST OF	HAZEL	369.60
JACKWIN JR	FRANK	424.07
JONES	EDWIN	1284.80
JOYCE	KENNETH	335.08
KNIGHT	CHRIS	574.40
KOKOTOVICH	KEVIN	566.40
LaCHANCE	PAUL	384.00
MADORE	REBECCA	80.00
MARTIN EST OF	EDWARD	224.00
MARTIN FAMILY FARM		2712.84

MASSOW	FRED A.	351.01
McCUE	KENNETH	240.00
MELVIN	KEVIN	422.40
MULLIS	DEBORAH	534.40
NICHOLS	HEIKO	623.87
NORRIE	LORI	208.00
OLIVER	SUZAN	238.40
OLSEN	CARL	569.60
PARKER	TERRY	752.00*
PEASE	BONNIE LYN	297.60
POST	HARLOW	382.40
POST	WESLEY	1011.20
PULLEN/C. KING	EVERETT	360.00
REYNOLDS	ALLEN	2.64
ROBINSON	DESI	16.00
ROWELL	TERRY	276.80
RUSSELL	CLIFTON	164.80
RUSSELL	RONALD	188.60
SINCLAIR	MICHAEL	96.00
TROGDEN	WILLIAM	465.60
WELCH JR	ALFRED	316.80
WELCH	DEBORAH	219.20
WHIPPLE	NELSON	424.00
WORCESTER	WARREN	181.62
YANKEE REALTY		390.40
YOUNG	CHERYL	899.20

TOTAL \$ 24,920.32

TAXES PAID AFTER 12/31/98 *

PARTIAL TAX PAID AFTER 12/31/98 **

Town of St. Albans, Maine
REPORT ON FINANCIAL STATEMENTS
(with supplemental material)

Year ended December 31, 1998

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Hollingsworth & Willey, CPA, PA
Douglas R. Hollingsworth, CPA • Charenon A. Willey, CPA
The Accessible Accountants

109 State Street
Post Office Box 2181
Bangor, ME 04402-2181
(207) 262-2181

Independent Auditor's Report

To the Board of Selectmen
Town of St. Albans, Maine

We have audited the accompanying general-purpose financial statements of the Town of St. Albans, Maine, as of and for the year ended December 31, 1998 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the Town of St. Albans, Maine, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 1 to the financial statements, in the year ended December 31, 1998 the Town of St. Albans changed its method of accounting for investments with the implementation of GASB Statement 31 *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of St. Albans, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Hollingsworth & Willey CPA, PA

January 14, 1998

TOWN OF ST. ALBANS, MAINE
COMBINED BALANCE SHEET - ALL
FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1998

	Governmental		Fiduciary		Account	Total (Memorandum Only)
	Fund Types		Fund Types		Groups	
	General	Capital Projects	Trust	Agency	General Long-Term Debt	
ASSETS						
Cash	\$ 358,268.94	\$ 2,173.63	\$ -	\$ 5,687.51	\$ -	\$ 366,151.08
Investments	-	296,366.47	161,965.34	-	-	388,831.81
Taxes receivable	103,978.97	-	-	-	-	103,978.97
Tax liens receivable	28,920.32	-	-	-	-	28,920.32
Tax acquired property	1,740.55	-	-	-	-	1,740.55
Due from other funds	74,208.80	7,400.71	35,874.63	-	-	117,282.14
Amount to be provided for retirement of general-long-term debt	-	-	-	-	80,000.00	- 80,000.00
Total assets	\$ 582,534.58	\$ 216,440.81	\$ 197,639.97	\$ 5,687.51	\$ 80,000.00	\$ 1,062,302.87
LIABILITIES						
Prepaid taxes	\$ 582.50	\$ -	\$ -	\$ -	\$ -	\$ 582.50
Due to other governments	976.99	-	-	-	-	976.99
Due to other funds	7,400.71	95,674.63	14,208.80	-	-	117,282.14
Due to Babe Ruth fund	-	-	-	5,687.51	-	5,687.51
Deferred property taxes	119,000.00	-	-	-	-	119,000.00
General obligation notes payable	-	-	-	-	80,000.00	80,000.00
Total liabilities	127,940.20	95,674.63	14,208.80	5,687.51	80,000.00	323,506.14
FUND EQUITY						
Fund balance	-	-	51,834.81	-	-	51,834.81
Reserved for endowments	-	-	-	-	-	60,637.28
Reserved for highway block grant	-	80,637.29	-	-	-	2,173.63
Reserved for initial control	-	2,173.63	-	-	-	37,631.64
Reserved for fire department capital	-	37,881.84	-	-	-	15,000.00
Reserved for public works capital	-	15,000.00	-	-	-	5,093.42
Reserved for dams	-	5,093.42	-	-	-	33,965.12
Unreserved - designated	33,965.12	-	-	-	-	532,227.52
Unreserved - undesignated	400,829.26	-	131,586.26	-	-	-
Total fund equity	434,594.38	120,766.16	183,433.17	-	-	738,793.73
Total liabilities and fund equity	\$ 567,534.58	\$ 215,440.81	\$ 197,639.97	\$ 5,687.51	\$ 80,000.00	\$ 1,062,302.87

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

YEAR ENDED DECEMBER 31, 1998

	Governmental		Total (Memorandum Only)
	Fund Types		
	General	Capital Projects	
REVENUES			
Property taxes	\$ 713,378.35	\$ -	\$ 713,378.35
Excise taxes	171,049.06	-	171,049.06
Intergovernmental revenue			
State revenue sharing	78,003.72	-	78,003.72
Homestead exemption	43,116.00	-	43,116.00
FEMA reimbursement	37,573.00	-	37,573.00
Local road assistance	-	57,252.00	57,252.00
Small community grant	15,281.00	-	15,281.00
General assistance	8,156.01	-	8,156.01
Trees growth	8,854.05	-	8,854.05
Veterans reimbursement	1,238.81	-	1,238.81
Copeland grant	1,695.44	-	1,695.44
Snowmobile	1,444.37	-	1,444.37
Charges for services	33,841.29	-	33,841.29
Sale of town owned property	25,661.84	-	25,661.84
Gain of town owned property	20,502.85	6,504.19	26,807.04
Interest income	1,193.48	-	1,193.48
State cable	8,928.18	1,049.00	7,979.18
Other revenue			
Total revenues	1,169,216.03	84,804.19	1,230,020.22
EXPENDITURES			
General government	140,534.88	-	140,534.88
Protection	67,756.92	836.20	68,593.12
Health and welfare	12,833.35	-	12,833.35
Public works	296,787.62	-	296,787.62
Public service	26,511.70	-	26,511.70
County tax	58,087.60	-	58,087.60
Education	513,019.44	-	513,019.44
Debt service	25,400.00	-	25,400.00
Capital expenses	-	5,412.58	5,412.58
Total expenditures	1,144,941.51	6,247.78	1,150,289.29
Excess of revenues over (under) expenditures	21,174.52	58,556.41	79,730.93
OTHER OPERATING SOURCES (USES)			
Operating transfers in	60,000.00	43,444.12	103,444.12
Operating transfers (out)	(43,444.12)	(80,000.00)	(103,444.12)
Total other operating sources (uses)	16,555.88	(16,555.88)	-
Excess of revenues and other sources over (under) expenditures and other us	37,730.40	42,000.53	79,730.93
FUND BALANCE - BEGINNING OF YEAR	386,863.98	78,765.65	475,629.63
FUND BALANCE - END OF YEAR	\$ 434,594.38	\$ 120,766.18	\$ 555,360.56

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE

EXHIBIT C

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 717,124.37	\$ 713,378.33	\$ (3,746.22)
Excise taxes	150,000.00	171,049.06	21,049.06
Intergovernmental revenue:			
State revenue sharing	60,000.00	78,003.72	18,003.72
Unrecovered exemption	42,532.00	43,118.00	586.00
FEMA reimbursement	37,373.00	37,373.00	-
Small community grant	15,281.00	15,281.00	-
General assistance	-	8,150.21	8,150.21
Tire grant	-	8,854.33	8,854.33
Veterans reimbursement	-	1,238.91	1,238.91
Capital grant	-	1,890.44	1,890.44
Snowmobile	-	1,444.37	1,444.37
Charges for services	-	33,541.29	33,541.29
Sale of town owned property	-	25,661.84	25,661.84
Interest income	-	20,302.85	20,302.85
State rebate	-	1,193.48	1,193.48
Other revenue	-	6,928.18	6,928.18
Total revenues	1,022,910.57	1,165,216.03	142,705.46
EXPENDITURES			
General government	133,771.00	140,634.96	(6,863.96) *
Protection	71,500.00	67,758.92	3,741.08
Health and welfare	12,700.00	12,833.58	(133.58)
Public works	290,073.00	294,787.82	(4,714.82) *
Public services	28,890.00	28,511.70	3,378.30
County tax	83,337.30	88,007.60	(4,670.30)
Education	513,219.45	513,078.44	141.01
Debt service	23,388.00	23,490.50	(102.50)
Total expenditures	1,137,411.70	1,144,041.51	(6,629.81)
Excess of revenues over (under) expenditures	<u>(14,501.13)</u>	<u>21,174.52</u>	<u>136,075.65</u>
OTHER OPERATING SOURCES (USES)			
Operating transfers in	60,000.00	60,000.00	-
Operating transfers in	(30,000.00)	(43,444.12)	(13,444.12)
Total other operating sources (uses)	30,000.00	(16,503.86)	(46,444.12)
Excess of revenues and other sources over (under) expenditures and other us	<u>\$ (84,501.13)</u>	<u>37,730.40</u>	<u>\$ 122,270.73</u>
FUND BALANCE - BEGINNING OF YEAR		<u>798,803.58</u>	
FUND BALANCE - END OF YEAR		<u>\$ 836,534.28</u>	

The accompanying notes are an integral part of this statement.

* The overexpenditures in general government and public works were paid from carryforward amounts.

TOWN OF ST. ALBANS, MAINE
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 FUND EQUITY - ALL TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1998

REVENUES	
Additional principal	\$ 1,275.00
Interest income	10,441.53
Capital gains (losses)	<u>11,801.79</u>
Total revenues	<u>23,518.32</u>
EXPENSES	
Cemeteries	4,962.48
School betterment	<u>250.00</u>
Total expenses	<u>5,212.48</u>
Net income	18,305.86
FUND EQUITY - BEGINNING OF YEAR	<u>128,235.63</u>
Restate beginning fund equity - implement GASB 31	<u>38,891.88</u>
FUND EQUITY - RESTATED	<u>165,127.31</u>
FUND EQUITY - END OF YEAR	<u>\$ 183,433.17</u>

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE
 STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 1996

	Fiduciary Fund Types
	Non-Expendable Trust Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income (loss)	\$ 19,305.86
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:	
(Increase) decrease in the following asset accounts:	
Due from other funds	(1,509.00)
Increase (decrease) in the following liability accounts:	
Due to other funds	(235.83)
Total adjustments	(1,744.83)
Net cash provided by (used by) operating activities	16,561.03
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(16,561.03)
Net increase (decrease) in cash and cash equivalents	-
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of St. Albans, Maine operates under a Selectmen - town manager form of government, and was incorporated under the laws of the State of Maine.

The accounting policies of the Town of St. Albans, Maine conform to generally accepted accounting principles as applicable to governmental units, except for the omission of general fixed assets.

The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in the Independent Auditor's Report. Proprietary funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails. The following is a summary of the significant policies.

During the current fiscal year the Town implemented GASB Statement 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. This Statement establishes fair value standards for certain investments held by governmental entities. The Town of St. Albans has valued its investments at fair value, which is determined by market prices at the time of valuation. The prior period financial statements have been restated to reflect this change in accounting principle.

BASIS OF PRESENTATION

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entry. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund - The general fund is the general operating fund of the Town and accounts for all revenues and expenditures of the Town not encompassed within other funds.

Capital Projects Fund - The capital projects fund is used to account for all resources for the acquisition of capital facilities by the Town.

Fiduciary Fund Types

Trust and Agency Funds - Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Account Groups

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Long-term Debt Account Group -- This account group is established to account for all long-term obligations which are expected to be financed from governmental fund types.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types and any agency funds. 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 soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

PROPERTY TAXES

Property taxes for the current year were committed on July 6, 1998 on the assessed value listed as of April 1, 1998. Payment of taxes were due October 1, 1998 with interest of 10% being charged after that date.

The Town is permitted by the State of Maine to levy taxes up to 105% of its net budgeted appropriations for the period. The amount raised in excess is referred to as overlay, and amounted to \$18,046.87 for the year ended December 31, 1998.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES (CONTINUED)

Property taxes levied during the year are recorded as receivables at the time of commitment. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenue. The remaining receivables are recorded as deferred revenue.

REPORTING ENTITY

The Town of St. Albans, Maine is the basic level of government, which has financial accountability, and control over all activities related to the Town. The Town is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the Town's reporting entity.

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Town.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the proprietary fund type considers all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

INVESTMENTS

During the current fiscal year the Town adopted GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, which establishes fair value standards for certain investments. The Town of St. Albans has valued its investments at fair value as of December 31, 1998. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded.

BUDGETS AND BUDGETARY ACCOUNTING

The Town holds an annual town meeting at which time a formal operating budget for the General fund for the upcoming year is adopted. The operating budget for the Town is established in accordance with various laws which govern the Town's operations. Appropriations for the general fund generally lapse at the end of the fiscal year.

RESERVES

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve, listed in the balance sheet.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

2. CASH AND INVESTMENTS

DEPOSITS

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

At December 31, 1998, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			1	2	3
General fund	\$358,289.94	\$460,229.11	\$113,159.74	\$-	\$347,069.37
Capital projects fund	2,173.63	2,173.63	2,173.63	-	-
Agency fund	5,687.51	5,687.51	5,687.51	-	-
Total	\$366,151.08	\$468,090.25	\$121,020.88	\$-	\$347,069.37

INVESTMENTS

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. In addition, the Town can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

For the year ended December 31, 1998, the Town of St. Albans was invested in certificates of deposit, mutual funds, equity securities and U.S. Treasury obligations, in the trust fund. None of the investments were covered by federal deposit insurance.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998**

3. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	<u>Balance 12/31/97</u>	Issued	(Retired)	<u>Balance 12/31/98</u>
General Obligation Notes Payable				
Fleet Bank, Dam construction note due in annual principal payments through October 2002, interest due annually at a rate of 5 4%	\$100,000.00	\$ -	\$(20,000.00)	\$80,000.00

The following is a summary of note principal maturities:

Year ending December 31	Principal
1999	20,000.00
2000	20,000.00
2001	20,000.00
2002	20,000.00
Total	\$80,000.00

4. RESTATED FUND BALANCE – TRUST FUNDS

The beginning fund balance in the trust funds has been restated to reflect the change in accounting principal caused by the adoption of GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. The beginning fund balance increased by \$38,891.68 to reflect the market value as of December 31, 1997.

5. GENERAL FUND DESIGNATED BALANCES:

Balances carried forward consist of:

State revenue sharing	\$18,003.72
State cable	1,193.46
Snowmobile	1,175.37
Town hall capital improvement	3,926.92
Comprehensive plan	1,735.66
Equipment and buildings	1,877.54
Salt storage building	1,000.00
Recreation	5,052.45
Total	\$33,965.12

TOWN OF ST. ALBANS, MAINE
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 1998

6. CAPITAL PROJECTS FUND RESERVED BALANCES:

Balances carried forward consist of:

Highway block grant	\$60,697.29
Animal control	2,173.63
Fire department capital	37,801.84
Public works capital	15,000.00
Dams	5,093.24
Total	\$120,766.18

7. INTERFUND BALANCES

Individual interfund receivable and payable balances at December 31, 1998 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$74,206.80	\$7,400.71
Capital projects fund	7,400.71	95,674.63
Trust funds	35,674.63	14,206.80
Total	\$117,282.14	\$117,282.14

8. CONTINGENT LIABILITIES

With regard to pending legal claims on any unasserted claims, it is not feasible at this time to predict or determine their outcome.

9. YEAR 2000 ISSUE

For the year ended December 31, 1998 the Town of St. Albans has established a plan to make the town computer system compliant. The Town has addressed the software and hardware issue by contacting the vendor. The vendor expects the changes required to be implemented by March 1999. There is no expected material cost to the Town over and above an amount budgeted for these changes. Although the Town has taken steps to be compliant, the actual effects cannot be fully determined at this time.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998

10. PARTICIPATION IN PUBLIC ENTITY RISK POOL

The Town is a member of the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its workers compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town is also a member of the Maine Municipal Association - Unemployment Compensation Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for unemployment compensation coverage and develop a comprehensive loss control program. The Town contributes to the fund based on the first \$7,000 of wages for unemployment compensation. Each member has its reserve, which is determined by the actuary. The annual rate set by the Fund's actuary is based on the member's reserve and on estimated future claims. Each member is responsible for its own excess of claims over reserve.

TOWN OF ST. ALBANS, MAINE
PROPERTY VALUATION, ASSESSMENT AND
APPROPRIATIONS - GENERAL FUND

DECEMBER 31, 1998

Assessed valuation	
Real estate	\$ 43,155,761.00
Personal property	<u>253,188.00</u>
Total assessed valuation	<u>43,408,949.00</u>
Tax commitment	
Total assessment at \$17.50 per thousand	<u>717,124.57</u>
Reconciliation of commitment with appropriations	
Current year tax commitment from above	717,124.57
Estimated revenues	305,366.00
Budgeted transfers in	60,000.00
Budgeted transfers out	(35,000.00)
Appropriated from fund balance	<u>107,948.00</u>
Appropriations	1,155,458.57
Overlay	<u>(18,046.87)</u>
Total appropriations	<u>\$ 1,137,411.70</u>

TOWN OF ST. ALBANS, MAINE
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - CAPITAL PROJECTS FUND
 YEAR ENDED DECEMBER 31, 1998

	Highway Block Grant	Actual Control	Fire Department Capital	Public Works Capital	Trans.	Total
REVENUES						
Local road assistance	\$ 57,262.00	\$ -	\$ -	\$ -	\$ -	\$ 57,262.00
Interest income	4,385.00	44.23	293.55	-	1,796.96	6,504.74
Other revenue	-	1,048.20	-	-	-	1,048.20
Total revenues	<u>61,647.00</u>	<u>1,092.23</u>	<u>293.55</u>	<u>-</u>	<u>1,796.96</u>	<u>64,830.74</u>
EXPENDITURES						
Protection	-	635.20	-	-	-	635.20
Capital expenses	-	-	-	-	3,412.56	3,412.56
Total expenditures	<u>-</u>	<u>635.20</u>	<u>-</u>	<u>-</u>	<u>3,412.56</u>	<u>4,047.76</u>
Excess of revenues over (under) expenditures	<u>61,647.00</u>	<u>457.03</u>	<u>293.55</u>	<u>-</u>	<u>(1,615.60)</u>	<u>60,381.98</u>
OTHER OPERATING SOURCES (USES)						
Operating transfers in	-	-	28,444.12	15,000.00	-	43,444.12
Operating transfers (out)	(60,000.00)	-	-	-	-	(60,000.00)
Total other operating sources (uses)	<u>(60,000.00)</u>	<u>-</u>	<u>28,444.12</u>	<u>15,000.00</u>	<u>-</u>	<u>(16,555.88)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>1,647.00</u>	<u>457.03</u>	<u>28,737.67</u>	<u>15,000.00</u>	<u>(1,615.60)</u>	<u>43,226.10</u>
FUND BALANCE - BEGINNING OF YEAR	<u>55,075.64</u>	<u>1,310.50</u>	<u>9,264.37</u>	<u>-</u>	<u>3,709.24</u>	<u>69,360.75</u>
FUND BALANCE - END OF YEAR	<u>\$ 56,722.64</u>	<u>\$ 1,767.53</u>	<u>\$ 27,981.84</u>	<u>\$ 15,000.00</u>	<u>\$ 2,093.64</u>	<u>\$ 103,565.05</u>

	<u>Balance</u> <u>1/1/88</u>
GENERAL GOVERNMENT	
Administration	\$ -
Town hall	-
Selectmen	-
Social security	-
Regional planning	-
Planning boards	-
Code enforcement	-
Town hall - capital improvement	14,926.92
Comprehensive plan	1,735.68
Tax maps	-
Total	<u>16,662.58</u>

PROTECTION	
Assistant chiefs	-
Fire department	-
Fire chief	-
Fire department - other	-
Deputy program	-
Ambulance	-
Street lights	-
Animal control	-
Insurance	-
Total	<u>-</u>

HEALTH AND WELFARE	
General assistance	-
Senior Citizens	-
Food bank	-
Red cross	-
KVCAP	-
Total	<u>-</u>

TOWN OF ST. ALBANS, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 YEAR ENDED DECEMBER 31, 1996

SCHEDULE 3

Appropriations	Total		Balances	
	Available	Expenditures	Lapsed	Carried
\$ 89,450.00	\$ 89,450.00	\$ 90,001.68	\$ (551.68)	\$ -
7,500.00	7,500.00	4,784.78	2,715.24	-
6,025.00	6,025.00	6,025.00	-	-
12,000.00	12,000.00	10,871.11	1,128.89	-
1,896.00	1,896.00	1,896.00	-	-
500.00	500.00	35.70	464.30	-
6,000.00	6,000.00	5,580.75	419.25	-
10,000.00	24,926.92	21,000.00	-	3,926.92
-	1,735.66	-	-	1,735.66
600.00	600.00	640.00	(40.00)	-
<u>133,771.00</u>	<u>150,433.58</u>	<u>140,834.98</u>	<u>4,136.02</u>	<u>5,662.58</u>
1,000.00	1,000.00	1,000.00	-	-
20,000.00	20,000.00	18,802.35	1,197.65	-
2,000.00	2,000.00	2,000.00	-	-
2,100.00	2,100.00	2,034.00	66.00	-
3,000.00	3,000.00	4,178.11	(1,178.11)	-
800.00	800.00	800.00	-	-
4,600.00	4,600.00	4,604.64	(4.64)	-
1,000.00	1,000.00	1,000.00	-	-
<u>37,000.00</u>	<u>37,000.00</u>	<u>33,339.82</u>	<u>3,660.18</u>	<u>-</u>
<u>71,500.00</u>	<u>71,500.00</u>	<u>67,756.92</u>	<u>3,743.08</u>	<u>-</u>
11,000.00	11,000.00	11,133.35	(133.35)	-
500.00	500.00	500.00	-	-
500.00	500.00	500.00	-	-
100.00	100.00	100.00	-	-
600.00	600.00	600.00	-	-
<u>12,700.00</u>	<u>12,700.00</u>	<u>12,833.35</u>	<u>(133.35)</u>	<u>-</u>

	<u>Balance</u> <u>1/1/98</u>
PUBLIC WORKS	
Solid waste	-
Cemeteries	-
Winter roads	-
Summer roads	-
Bridges and culverts	13,099.50
Equipment and buildings	3,418.23
Garage	-
Bubar road	-
Philbrick road	-
Denbow road	-
Streets and road signs	-
Salt storage building	1,000.00
FEMA reimbursement	-
Total	<u>17,515.73</u>
PUBLIC SERVICES	
Small community grant	-
Library	-
Town landing	-
Youth teams	-
Park	-
Other recreation	3,785.52
Conservation commission	-
Chamber of commerce	-
Total	<u>3,785.52</u>
COUNTY TAX	<u>-</u>
EDUCATION	<u>-</u>
DEBT SERVICE	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 37,983.83</u>

TOWN OF ST. ALBANS, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 YEAR ENDED DECEMBER 31, 1998

SCHEDULE 3
 PAGE 2

Appropriations	Total		Balances	
	Available	Expenditures	Lapsed	Carried
88,500.00	88,500.00	89,118.64	381.18	-
5,200.00	5,200.00	5,200.00	-	-
70,000.00	70,000.00	69,444.83	555.17	-
35,000.00	35,000.00	35,179.40	(179.40)	-
5,000.00	18,099.50	18,099.50	-	-
1,300.00	4,716.23	2,838.69	-	1,877.54
6,000.00	6,000.00	5,903.43	96.57	-
20,000.00	20,000.00	20,432.63	(432.63)	-
10,000.00	10,000.00	10,915.11	(915.11)	-
30,000.00	30,000.00	35,390.07	(5,390.07)	-
500.00	500.00	248.95	253.05	-
-	1,000.00	-	-	1,000.00
<u>37,573.00</u>	<u>37,573.00</u>	<u>28,018.07</u>	<u>11,554.93</u>	<u>-</u>
<u>290,073.00</u>	<u>307,588.73</u>	<u>298,787.52</u>	<u>5,823.67</u>	<u>2,877.54</u>
15,281.00	15,281.00	15,076.68	204.32	-
1,600.00	1,600.00	1,600.00	-	-
4,000.00	4,000.00	2,698.57	1,300.43	-
4,000.00	4,000.00	4,000.00	-	-
500.00	500.00	127.38	372.62	-
4,000.00	7,788.52	2,733.07	-	5,052.45
75.00	75.00	75.00	-	-
200.00	200.00	200.00	-	-
<u>28,656.00</u>	<u>33,441.52</u>	<u>26,511.70</u>	<u>1,877.37</u>	<u>8,052.45</u>
<u>63,337.30</u>	<u>63,337.30</u>	<u>59,097.60</u>	<u>4,239.70</u>	<u>-</u>
<u>513,018.40</u>	<u>513,019.40</u>	<u>513,019.44</u>	<u>(0.04)</u>	<u>-</u>
<u>23,355.00</u>	<u>23,355.00</u>	<u>25,400.00</u>	<u>(2,045.00)</u>	<u>-</u>
<u>\$ 1,137,411.70</u>	<u>\$ 1,175,378.53</u>	<u>\$ 1,144,041.51</u>	<u>\$ 17,741.45</u>	<u>\$ 13,582.57</u>

**ASSESSING
RESIDENTS - OWNERS**

All inhabitants of the Town of St. Albans, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said Town of such persons are hereby notified to **MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL**, not by law exempt from taxation, of which they were possessed on the first day of April, 1998, and be prepared to make oath to the trust of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed. Forms for such shall be available at the Town Office.

ESTATES DISTRIBUTED

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator or other persons interested, are hereby warned to give notice of such changes in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

PERSONS DOOMED

And any resident owner who neglects to comply with this notice is here barred of his right to make application to the ASSESSORS or to the COUNTY COMMISSIONERS, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

LIST OF ALL PROPERTY VALUATIONS AVAILABLE AT TOWN OFFICE

TOWN OFFICE HOURS	MONDAY	8:00 - 6:30
	TUESDAY	8:00 - 4:00
	WEDNESDAY	8:00 - 4:00
	THURSDAY	8:00 - 6:30
	FRIDAY	8:00 - 4:00
TOWN CLERK HOURS	MONDAY	12:00 - 5:00
	TUESDAY	12:00 - 4:00
	WEDNESDAY	11:00 - 4:00
	THURSDAY	12:00 - 5:00
	FRIDAY	11:00 - 4:00

The Town Office will be closed on the following days:

New Years' Day, Martin Luther King Day, Washington's Birthday, Patriots Day, Memorial Day, the Monday after 4th of July, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day and the day after, and the Monday after Christmas.

Holidays observed by Maine State Government will be observed by the Town.

Regular Selectmen meetings are held on the third Monday of the month at 7:00 p.m.

Planning Board meeting are held on the third Tuesday of the month at 7:00 p.m.

"The Sentinel"
*Painted in opaque greys
on illustration board*
by
R. Clark
resident artist
St. Albans, Maine

