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TOWN OF ST ALBANS, MAINE

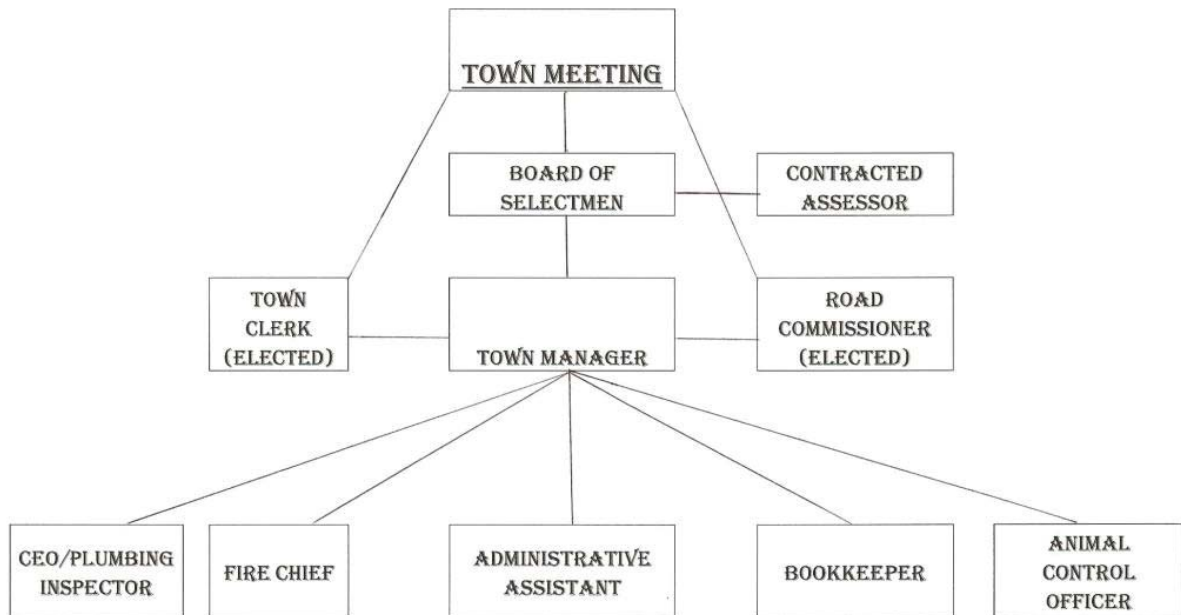


2018 ANNUAL REPORT

**The Selectmen's Meetings are held the 2nd and 4th Monday
each month at 6:00 PM.**

TOWN OF ST. ALBANS ORGANIZATIONAL CHART

FORM OF GOVERNMENT
TOWN MEETING-SELECTMEN-MANAGER



The Town of St. Albans was Incorporated on June 14, 1813 as the 199th Town of the Commonwealth of Massachusetts. There were 18 houses when statehood was achieved in 1820.

Population 1960	927
Population 1970	1041
Population 1980	1400
Population 1990	1724
Population 2000	1838
Population 2010	2005

**TOWN REPORT DEDICATION
ST. ALBANS CONSOLIDATED SCHOOL
1981 - 2019**

To all of the students, faculty and employees that have walked through the doors of the St. Albans Consolidated Elementary School, the Town of St. Albans is very sad to see this building close. In the “History of St. Albans, Maine” compiled by Gladys M. Bigelow and Ruth M. Knowles research shows over the years St. Albans supported seventeen schools throughout the area. The construction of the first school in St. Albans is believed to have been on the mountain in 1815 and since that time a local school has been a part of the fiber of the community. When the 2019 school year ends, so does the connection to our local youth.

This particular school opened its doors in 1981 as a grade 1 through grade 6 school with Roland Wortman as the first principal. Today the school houses Pre-K through grade 2. In its thirty-eight year (38) history there have only been eight principals. Following Mr. Wortman were Ted Boyce; Christina Gee; Amanda Hersey; Randy Gould; Richard Fernald; Denise Kimball and Ellen Surprenant will be the final. Five of the principals served this school in the past 10 ½ years.

The prior school attended by St. Albans’ youth was located on the Mason Corner Road near Main Street and known as the St. Albans Village School, it was built in 1883 and served our students until 1981 when the present school opened. Mr. Wortman was the final principal at that school and moved to the current school when the doors opened. The town’s playground was built on this site in 2011.

Once this school closes in June, it’s the end of an era and the children of this community will not know the pleasure of attending a school in the community in which they live.

Rhonda L. Stark
Town Manager

Hiram Weymouth, Chairman
Thomas Short, Vice Chairman
Todd Brown
Board of Selectmen

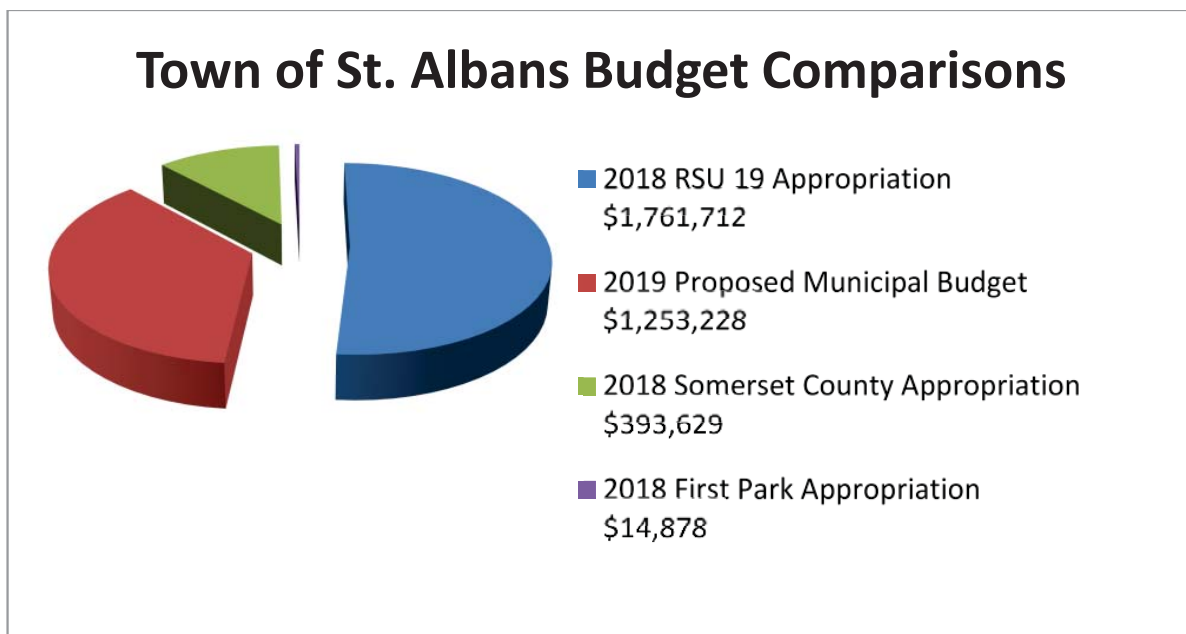
ANNUAL REPORT

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REMINDER

**Town Elections – Friday, March 1, 2019
8:00 A.M. – 7:00 P.M.**

**Town Meeting – Saturday, March 2, 2019
9:00 A.M.**



TOWN OF ST. ALBANS BUDGET COMPARISON

2019 Proposed Municipal Budget \$1,253,228

Following amounts are what were paid in 2018. Their 2019 budgets will not be set until June:

2018 RSU 19 Appropriation	\$ 1,761,712
2018 Somerset County Appropriation	\$ 393,629
2018 First Park Appropriation	\$ 14,878

Pie Chart above shows the amount and break out comparisons.

2019-2020 DATES TO REMEMBER

- General Notes:
 - Please remember your old registration, **insurance card** and current mileage for vehicle registrations. We **cannot** register your vehicle without proper paperwork.
 - Please **bring** your old registration with you when registering a snowmobile, boat or ATV.
- January:
 - 1st dog licenses are due. We **must** see a current rabies certificate.
 - 31st Moose Permit applications available **on line only**.
 - 31st Last day to license dog(s) prior to late fees.
- February 1st unlicensed dogs are subject to a \$25 late fee **per dog**.
- March:
 - Friday, Mar. 1, 2019 Election of Officers. 8:00 a.m. to 7:00 p.m.
 - Saturday, March 2, 2019 Town Meeting begins at 9:00 a.m.
- April 1 – Deadlines for the following:
 - Declaration of real and/or personal property to be filed with the Assessors.
 - New applications for the Homestead and
 - Veteran's exemptions to be filed with the town office.
 - New applications for the Tree Growth, Farm Land and Open Space Programs to be filed with the town office.
 - Thirty-day tax lien notices are mailed in April.
- May:
 - 15th Moose application deadline to submit, on line only.
 - Unpaid taxes go to lien during the month of May.
- June:
 - Moose Drawing.
 - Any deer applications available mid-month **on line only**.
 - 30th ATV and Snowmobile registrations expire.
- July:
 - 20th Summerfest with Fireworks in the evening.
 - End of month tax bills mailed.
- August: Any deer hunting application deadline.
- September:
 - Mid-month Any Deer permit drawing.
 - 30th taxes due on unpaid real estate and personal property.
- October:
 - 1st interest begins on unpaid taxes.
 - 15th Dog licenses available for the year 2020.

- November:
 - 5th Election Day.
 - 12th - 2017 taxes must be paid in full or they become town tax acquired.

- December:
 - 1st Hunting/fishing licenses available for the year 2020.
 - 31st Boat registrations expire.
 - 31st end of fiscal year. Taxes unpaid on this date will be printed in the Annual Town Report.
 - 31st Annual Cemetery Fees unpaid on this date will be printed in the Annual Town Report.

SPIRIT OF AMERICA FOUNDATION TRIBUTE

Spirit of America Foundation is a 501(c) (3) public charity established in Augusta, ME in 1990 to honor volunteerism.

The Spirit of America Foundation Tribute is presented in the name of Maine municipalities to local individuals, organizations and projects for commendable community service.

The first Spirit of America Award was given to Alma Jones from Augusta by Mayor William Burney on November 26, 1991.

Listed below are the recipients of the award, since St. Albans first started participating. If you know of an individual or organization from St Albans that you believe is deserving of this tribute, please contact me.

2018 Award Winafred Russell and Philip Russell were honored in 2018 for their volunteerism to the town in numerous capacities over the years and for their part in the push to raise funds for the purchase of the American flags around town on the telephone poles. Winafred came up with the idea and Philip was the one to put them up and take them down for the next 25 years. Winafred has also served as an election clerk for approximately twenty-five years and was a member of the Town Hall Renovations Committee, helps with the town booth at Summerfest and has been a volunteer at the Tri-Town Food Cupboard. Not only did Phil put the flags up and take them down every year, he also did an inventory of the flags that needed replacement and stored them at his home and when needed had them repaired. He was a Selectman from March 2007 to July 2011, was on the Town Hall Renovations Committee, Cemetery Committee and Mid Maine Solid Waste Board. The Spirit of America Award was presented to them at the Annual Town Meeting March 3, 2018 and then at the Somerset County Awards Ceremony in Skowhegan on October 17, 2018. Congratulations and many thanks to each of them for their years of volunteerism to the Town.



2017 Award Ronnie F. Finson

2016 Award Rhonda Stark, Town Manager

2015 Award Hartland and St. Albans Lions Club

2014 Award Stacey Desrosiers, Town Clerk

2013 Award Wendell Bubar

2012 Award Summerfest Committee recognizing Dennis Smith, Donna Beaucheane and Nancy Tyler.

Thank you to all of these volunteers who generously give and have given their time and dedication to St. Albans.

Respectfully Submitted,
Rhonda L Stark
Town Manager

TOWN OF ST. ALBANS MEMORY PAGE

(In Remembrance)

ST. ALBANS

**St. Albans, fairest town you are
In the pinelands of old Maine;
'Tis now I long to come home
To your loved haunts again.**

**And roam once more among
Thy verdant valleys and rugged hills,
To wander through the meadows fair,
Or pause beside thy rills.**

**Beside the streams I long to stand
And see them glide along,
And on their banks of velvet green
To hear the blue birds' song.**

**On the lake's rough shore I seem to see
Its water by the breezes fanned;
Play through swamps of lilies fair
Or lick the shining strand.**

**In the distance looms the mountain
Towering dark and high,**

**While o'er its snow capped summit
The fleecy cloudlets fly.**

**On a gently sloping hillside
Flocks and herds at pasture roam;
While on another amid its shade trees
Is sitting my old home.**

**I love you, old St. Albans,
Each twig and foot of ground
From the distant mountain summit
To the lowest spot in town.**

**And as kind a people dwell
Within your borders wide
As ever tilled the soil
Along a country side.**

**No matter where I wander.
Be it far or be it near,
Thy landscape and thy people
To my heart are ever dear.**

Author unknown

**Berry, Bruce Hapgood
Bourneval, Malcolm James Jr
Bowers, Charles Albert
Butler, Eva E.
Cates, Paul J.
Humphrey, Justin Ossian Jr - veteran
Hunt, Herbert Clinton Jr
Jones, Vertina Pearl**

**Keating, Joan Marie
Kennedy, Michael George
Lange, Michael David - veteran
Leavitt, Dana Russell - veteran
Parker, Hope Anna
Serano, James P - veteran
Waite, Beatrice Newell
Zahuranec, Maxwell Vincent**

St. Albans Town Officers, Employees & Comm. Members

Selectmen	Hiram Weymouth, Chairman	2021
	Thomas Short, Vice	2019
	Todd Brown	2020

Town Manager, Treasurer, Tax Collector, Health Officer, Welfare Dir.
Rhonda Stark

Town Manager's Administrative Assistant

Tony Bennett	Jan-Oct 2018
Emillie Lemire	Oct-Dec 2018

Town Clerk, Registrar of Voters

Stacey Desrosiers	Jan-Mar 2018
Emillie Lemire	Mar-Nov 2018
Elizabeth Gagnon	Nov-Dec 2018

Bookkeeper

Cathy Martin

Road Commissioner

Steve Emery	2019
-------------	------

Public Works

Bruce Hewins	Jesse Curtis
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Animal Control Officer

Dave Huff

Code Enforcement Officer, Plumbing Inspector

C. John Wilson

Fire Chief, Fire Warden

Jason Emery

Emergency Management Director

David Crocker

911 Addressing Officer

Ronnie Finson

Health Officer

Ellen Bridge	2019
--------------	------

Board of Appeals

David Bubar, Vice	2022
Jayne Denbow	2021
Joseph Madigan, Chair	2023
Thomas Roach	2021
David Weymouth	2022

Budget Committee

Eleanor Davids	March 2019
Emillie Lemire	March 2021
Shelda Madigan	March 2019
Kimberly Novak	March 2021
James O'Neil, Chair	March 2021
Scott Seekins, Vice	March 2019
James Thorne	March 2020
Joyce Weymouth	March 2020
Michael Wiers	March 2020

Cemetery Committee

Wendell Bubar, Honorary Mbr	Emillie Lemire, Mbr at Large
Eleanor Davids, Budget Comm.	Rhonda Stark, Town Manager
Stacey Desrosiers, Mbr at Large	Travis Stewart, Sexton
Ronnie Finson, Historical Society	Hiram Weymouth, Sel. Rep.
Elizabeth Gagnon, Clerk	Michael Wiers, Budget Comm

Fire Department Roster

Jason Emery	Fire Chief
Ronnie Finson	1 st Asst. Chief
Robert Worster	2 nd Asst Chief
Jamie Crocker	Captain
Dennis Smith	1 st Lieutenant
Ricky Dodge	2 nd Lieutenant
David Crocker	Engineer
Vacant	Safety Officer
Tiffany Dodge	Secretary

Fire Fighters

Gregory Crump
Justin Emery
Bruce Gallison
Patrick Morse

Ashley Morse
Devin Plant
Jerry White
Alyssa Worster

Planning Board

Harry Bridge, Sec.	2021
Robert Davids, V. Chair	2019
William McPeck	2020
Seth Snowman	2023
Brian Steinward, Chair	2022
James Thorne	2023
Earle Weeks	2020

School Directors

Samantha Brown	2021
Jason Scholten	2020

St. Albans Lake Committee

Jamie Cooper	Rhonda Stark, Town Manager
Emillie Lemire	Brian Steinwand
Marek Plater	Hiram Weymouth, Selectman

Ballot/Election Clerks for 2018 – 2020

Democratic Party

Anderson, Marti
Denbow, Jayne
Desrosiers, Stacey
Madigan, Amy
Jones, David
Lary, Mary Ann
Smith, Margaret
Smith, Teanda
Sorensen, Mary J.
Walker, Patricia
Weymouth, David
Wintle, Barbara
Wintle, Larry
Woodman, Joan

Republican Party

Bowman, Joyce
Davis, Ruby
Gee, Christina
Jones, Jantha
Madigan, Joseph
Madigan, Shelda
Murphy, Patricia
Reiss, Jannita
Russell, Winifred
Smith, Ann J.
Weeks, Earle
Weymouth, Joyce

Unenrolled Clerks

Arsenault, Lillian
Finson, Alane
Finson, Carrie
Gagnon, Elizabeth
Lary, Misty

State Representative

Joel R. Stetkis
P O Box 336
Canaan, Me 04924
Cell: 399-7801
Email: joel.stetkis@legislature.maine.gov
Capitol Address:

House of Minority Office
Room 332, State House
2 State House Station
Augusta ME 04333-0002
287-1400 (voice)
278-4469 (TTY)

Legislative Web Site: <http://www.maine.gov/legis/house>
Message Center 1-800-423-2900

State Senator

Paul Davis
36 Townhouse Road
Sangerville, ME 04479
Cell: 343-0258
Email: paul.davis@legislature.maine.gov
Capitol Address:

Senate Chamber
3 State House Station
Augusta ME 04333-0003
287-1505 or 876-4047
1-800-423-6900 (sessions only)

U.S. Representative

Jared Golden
1223 Longworth HOB
Washington DC 20515
(202) 225-6306
<https://golden.house.gov>

U.S. Senators

Susan M. Collins
413 Dirksen Senate Office Building
Washington, DC 20510
(202) 224-2523
<https://www.collins.senate.gov>

Angus S. King Jr
133 Hart Building
Washington, DC 20510
(202) 224-5344
<https://www.king.senate.gov>

TOWN OF ST. ALBANS
2018 APPROVED BUDGET APPROPRIATIONS

RSU 19	\$1,761,712	53.19%
Somerset County	393,629	11.88%
Public Works	312,015	9.42%
General Gov't Admin.	180,379	5.45%
Debt & Interest	103,587	3.13%
Mid Maine Solid Waste	98,264	2.97%
Fire Dept./Other Protection	93,788	2.83%
Insurances	91,280	2.76%
Capital Reserve Accounts	85,000	2.57%
Special Roads (Highway Res)	49,500	1.49%
Other General Gov't	48,253	1.46%
Cemeteries/Veterans	23,915	0.72%
Public Services/Recreation	15,180	0.46%
First Park	14,878	0.45%
Assessor's Contract	14,732	0.44%
General Assistance	12,000	0.36%
Community Service Org.	8,284	0.25%
Somerset Humane Society	3,008	0.09%
Health & Human Services	2,850	0.08%
TOTAL BUDGET	\$3,312,254	100%

MONEY APPROPRIATED FROM

Property Tax	\$2,616,356	78.99%
Excise Tax	300,000	9.06%
Homestead Exemption	120,292	3.63%
State Revenue Sharing	86,709	2.62%
Surplus	85,000	2.57%
Department Accounts	50,000	1.51%
Highway Reserve DOT	49,500	1.49%
BETE Reimbursement	4,397	0.13%
TOTAL	\$3,312,254	100%

**TOWN OF ST. ALBANS
2019 PROPOSED BUDGET SUMMARY**

GENERAL GOVERNMENT

Administration	196,867
Town Hall	15,307
Contingent Fund (surplus)	10,000
Selectmen	4,499
Code Enforcement	11,952
Planning Board	225
MMA Dues	2,804

PROTECTION

Fire Department & Training Facility	57,094
EMA Director	764
Animal Control Officer	2,693
Street Lights	6,000
Insurances	90,103
Fire Truck-Lease to Own	28,845

PUBLIC WORKS

Public Works/Highway	328,810
Truck purchase (surplus)	25,000
Loader Backhoe-Lease to Own	18,096
Special Roads (Reserve Acct)	30,000

CONTRACTS

Mid Maine Solid Waste Assoc.	98,264
Assessor's Contract/Quarter Review	26,750
Somerset Humane Society	3,148

DEBT & INTEREST

2013 Paving Debt/Interest	74,571
Sand Salt Shed Debt/Interest	25,331
Tax Anticipation Note	1,975

CEMETERY/VETERANS

Cemetery work	22,900
Veteran's Flags/Markers	775
Veteran's Memorial Mowing	500

COMMUNITY SERVICE ORGANIZATIONS

Summerfest	2,000
Historical Society	500
Chamber Dues	250
Hartland Library	5,000
Dexter Library	600

HEALTH & HUMAN SERVICES

Food Bank	1,000
Spectrum Generations	500
KVCAP Transportation	300
Senior Citizens	500
Hospice Volunteers	300
KVCAP Child Services	300
Salvation Army	250

PUBLIC SERVICE/RECREATION

Town Landing	1,375
Park by Dam	650
Town Recreation	5,430
ITCC/Tri Town/Big Indian	4,000

GENERAL ASSISTANCE 12,000

CAPITAL RESERVE ACCTS.

Fire Hall Reserve	50,000
Fire Hall Reserve (surplus)	50,000
Public Works Equipment Acct.	35,000

TOTAL EST. APPROPRIATIONS

General Government	241,654
Protection	185,499
Public Works	401,906
Contracts	128,162
Debt/Interest	101,877
Cemetery/Veterans	24,175
Community Service Organizations	8,350
Health & Human Services	3,150
Pubic Services/Recreation	11,455
General Assistance	12,000
Capital Reserve Accounts	<u>135,000</u>
TOTAL MUNICIPAL	\$1,253,228

2018 APPROPRIATIONS FOR 2019 EST.

RSU 19 (Estimate)	\$1,761,712
Somerset County (Estimate)	393,629
First Park (Estimate)	<u>14,878</u>
TOTAL 2019 EST. BUDGET	\$3,423,447

OPERATIONAL REVENUE ESTIMATES

Excise Tax	\$330,000
Highway Reserve DOT Acct.	30,000
Veteran's Reimbursement	1,200
Tree Growth Reimbursement	10,500
Misc. Department accounts	63,450
Surplus-Fire Hall Reserve	50,000
Surplus-Highway Truck	<u>25,000</u>
TOTAL ESTIMATED REV.	\$510,150

TOTAL EST. BUDGET	\$3,423,447
LESS REVENUES	-510,150
LESS STATE REVENUE	- 95,553
TOTAL FROM TAXATION	\$2,817,744

Important Voting Information at Election time:

Voter Registration By federal law, one must be a citizen of the U.S., and must be at least 18 years of age to vote. A 17-year old resident can vote ONLY in a political party's primary or a municipal caucus if (s)he is registered and enrolled in the applicable party and ONLY if (s)he will be turning 18 by that following general election.

Important: New Maine voters need proof of identity (ME driver's license or ME State ID) and proof of residency. A Post Office Box address does not constitute residency. Please provide for residency one of the following: a Maine driver's license or Maine State ID; other government doc.; current income tax return; bank statement; current utility bill; or fishing/hunting license. Other documents may also be considered. Proof of residency is also necessary when changing from one municipality to another.

Please be sure your voter registration card is up to date, if there's been a name change, address change, or you would like to change party affiliation please let us know.

It is good to do your registration and changes before the Elections; it saves much time for you and us on Election Day.

Absentee ballots are available 30 days before each State and Municipal Election; school district ballots, however, are available for less time.

Absentee ballots can be requested in person at the Town Office, or by mail or with help from a family member. Please call if you have any questions.

Write-in Votes If you are planning to write-in a candidate's name for our Municipal Election it is imperative to have the candidate's name correct and the **box or oval properly marked next to the write-in name to ensure your vote counts. Please make sure the person you're writing in will accept the position.** In State Elections one has to declare their intentions as write-in candidate for their vote to count.

**TOWN OF ST. ALBANS
WARRANT FOR MUNICIPAL ELECTION
FRIDAY, MARCH 1, 2019**

To: C. John Wilson, a resident of St. Albans,

Greetings: In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of St. Albans in said County of Somerset and State qualified by law to vote in town affairs to meet at the St. Albans Town Hall, in said town, on Friday, March 1, 2019 at 8:00 o'clock in the forenoon, then and there to act upon Article 1, and by secret ballot on Article 2 as set forth below, the polling hours therefore to be from 8:00 o'clock in the forenoon to 7:00 o'clock in the afternoon, then and there to act upon the following articles to wit:

Art 1. To elect a Moderator by written ballot to preside at said meeting.

Art 2. To choose one Selectman for a three year term, one Town Clerk for a one year term, one Road Commissioner for a one year term, and three Budget Committee members each for a three year term.

Voting to be done by secret ballot.

SOMERSET COUNTY, SS.

STATE OF MAINE

TOWN OF ST. ALBANS
MUNICIPAL ELECTION
MARCH 1, 2019

SPECIMEN BALLOT

Town Clerk

Place a cross (X) or a check (✓) in the square to the left of the name of the person you want to choose. You may vote for a person whose name is not on the ballot by writing the person's name and municipality of residence in the write-in space and marking the square to the left.

If you make a mistake, you may ask for a new ballot. DO NOT ERASE.

<hr/> SELECTMAN (3 Year Term)	<u>VOTE FOR ONE</u>
<input type="checkbox"/> DENBOW, PETER R.	ST. ALBANS
<input type="checkbox"/> MOULTON, ERIC P.	ST. ALBANS
<input type="checkbox"/> _____	Write-in

<hr/> TOWN CLERK (1 Year Term)	<u>VOTE FOR ONE</u>
<input type="checkbox"/> GAGNON, ELIZABETH H.	ST. ALBANS
<input type="checkbox"/> _____	Write-in

ROAD COMMISSIONER (1 year Term)

☐ EMERY, STEPHEN W.

☐

VOTE FOR ONE

HARTLAND

Write-in

BUDGET COMMITTEE (3 Year Terms)

☐ DAVIDS, ELEANOR N.

☐ MADIGAN, JOSEPH S.

☐ MADIGAN, SHELDA M.

☐

☐

☐

VOTE FOR THREE

ST. ALBANS

ST. ALBANS

ST. ALBANS

Write-in

Write-in

Write-in

The Registrar of Voters will hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered in St. Albans as a voter may not vote in any election.

Pursuant to Title 21-A, Sec. 759(7), absentee ballots will be processed centrally/at the polls at the following times: 9:00 am, 11:00 am, 2:00 pm, 5:00 pm, and 7:00 pm.

Signed this 28th day of January, 2019 at St. Albans Maine.

Hiram Weymouth

Thomas Short

Todd Brown
St. Albans Board of Selectman

RETURN

COUNTY OF SOMERSET, SS

TOWN OF ST. ALBANS

I certify that I have notified the voters of ST. ALBANS of the time and place of the MUNICIPAL ELECTION to be held on Friday, March 1, 2019. Polls open 8:00 a.m. to 7:00 p.m., by posting an attested copy of the within NOTICE at the St.

Albans Town Hall, U.S. Post Office (St. Albans), Indian Lake Market, St. Albans Convenience Store, and Indian Stream Hardware, all in said Town, being public and conspicuous places,

On February __, 2019 which is at least 7 days prior to the MUNICIPAL ELECTION.

Dated at..... St. Albans.....onFebruary ____, 2019

(Signature of Officer or Resident of Town of St. Albans)

**TOWN OF ST. ALBANS
WARRANT FOR
ANNUAL TOWN MEETING
SATURDAY, MARCH 2, 2019**

County of Somerset

State of Maine

To: C. John Wilson, Resident of the Town of St. Albans, Maine in the County of Somerset.

GREETINGS:

In the name of the State of Maine you are hereby requested to notify and warn the voters of the Town of St. Albans in said County, qualified by law to vote in town affairs, to meet at the St. Albans Town Hall, in said Town on Saturday, the second day of March A.D., 2019 at 9:00 o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To elect a Moderator by written ballot to preside at said meeting.

Art. 2. To see if the town will vote to establish Monday, September 30, 2019 as the date when taxes shall be due and payable or 30 days after commitment, whichever is later, and to see if the town will fix the rate of 9% interest on all taxes unpaid after said date.

Selectmen recommend favorable action

Art. 3. To see if the town will vote to fix the rate of 5% interest to be paid by the town on abated taxes pursuant to 36 M.R.S.A. Section 506-A.

Selectmen recommend favorable action

Art. 4. To see if the town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2019 annual budget during the period from January 1, 2020 to the 2020 Annual Town Meeting.

Selectmen and Budget Committee recommend favorable action

Art. 5. To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A., section 506.

Selectmen recommend favorable action

Art. 6. To see if the Town will vote to authorize the Municipal Officers, on behalf of the Town, to sell and convey by municipal quitclaim deed any tax-acquired property, or dispose of any tax acquired property by any means and on any terms they, in their discretion, may deem advisable and in the best interest of the Town, subject, however, to the following conditions:

(1) The Municipal Officers may, in their discretion, retain any tax-acquired property for potential municipal use;

(2) If the Municipal Officers decide to sell any tax-acquired property, they must first offer it to the former owner(s), if they currently occupy the property, for a period of 60 days and for a sum not less than all taxes, interest and costs actually accrued against the property and all taxes and interest that would have been assessed and accrued had the property not become tax-acquired;

(3) Thereafter, the Municipal Officers may sell any tax-acquired property by publicly advertised sealed bid to the highest bidder, provided the bid is for a sum not less than as above described and provided the Municipal Officers reserve the right to reject any and all bids;

Selectmen recommend favorable action

Art. 7. To see if the town will vote to authorize the Municipal Officers to dispose of equipment, vehicles or furniture no longer necessary to town operations that the Municipal Officers deem appropriate and in the best interest of the town.

Selectmen recommend favorable action

Art. 8. To see if the town will vote to authorize the Town Manager to apply for and/or accept on behalf of the Town any grants, funds or property, Federal, State or otherwise, payments in lieu of taxes, personal or private donations or any other such revenues when Municipal Officers deem them to be in the best interest of the Town. If said applications are approved, to further authorize the Town Manager to execute all necessary documents pursuant to the applications, receipt, implementation, management and completion of projects.

Selectmen recommend favorable action

Art. 9. To see if the town will vote to appropriate all of the money received from the State of Maine for snowmobile registrations and to allocate any other funds from grants designated to snowmobiling to the Sno-Devils Snowmobile Club for the maintenance of their network of snowmobile trails, on condition that those trails be open in snow season for the benefit and use of the public, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose. (Prior to the release of the check, the Sno-Devils Snowmobile Club must submit their income and expense report and membership list to the Town Manager, from the prior year).

Selectmen recommend favorable action

Art. 10. Shall the “Road Naming and Numbering Ordinance”, adopted by the Town of St. Albans on March 4, 1995 and amended March 1, 2014 be further amended? (The proposed ordinance with amendments, is attached, and is available at the St. Albans Town Office and on the town web site at www.townofstalbans.net).

Selectmen recommend favorable action

Art. 11. Shall the position of **Town Clerk** be changed from an **elected position to an appointed position**, appointment to be made by the Town Manager, and to become effective at the March 2020 Annual Town Meeting for an indefinite term of office?

Selectmen recommend favorable action

GENERAL GOVERNMENT

Art. 12. To see what sum the Town will vote to raise and/or appropriate for **Administration/Gen. Gov’t.**

2019 Request	2018 Request	Expended 2018	2017 Budget	Expended 2017
\$196,867	\$180,379	\$185,925.63	\$173,002	\$163,668.52

Selectmen and Budget Committee recommends \$196,867 from taxation

(Includes-Salaries; office supplies; dues/training; internet/phone; town report; tax billing; computer contract/upgrades; legal fees; election expenses; new copier and tax audit).

Art. 13. To see what sum the Town will vote to raise and/or appropriate for the **Town Hall.**

2019 Request	2018 Request	Expended 2018	2017 Budget	Expended 2017
\$ 15,307	\$ 19,536	\$17,912.89	\$ 16,026	\$ 13,606.28

Selectmen and Budget Committee recommends \$15,307 from taxation

(Includes-Custodial salary; rubbish removal; town hall cleaning supplies; electricity; heat; equipment and repairs).

Art. 14. To see what sum of money, if any, the Town will vote to authorize the Municipal Officers to appropriate from “**Un-appropriated Surplus**” as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2019. (Expenditures from this account must have prior approval from the Board of Selectmen).

2019 Request	2018 Request	Expended 2018	2017 Budget	Expended 2017
\$10,000	\$10,000	-0-	\$10,000	\$6,719.00

Selectmen and Budget Committee recommends \$10,000 from Un-appropriated Surplus

Art. 15. To see what sum the Town will vote to raise and/or appropriate for the **Selectmen/Assessor's** account.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Selectmen	\$4,199	\$ 4,199	\$4,198.35	\$ 3,235	\$ 3,229.50
Training	\$ 300	\$ 300	-0-	\$ 300	\$ 55.00
Totals:	\$4,499	\$ 4,499	\$4,198.35	\$ 3,535	\$ 3,284.50

Selectmen and Budget Committee recommend \$4,499 from taxation

Art. 16. To see what sum the Town will vote to raise and/or appropriate for **Code Enforcement** and the **Planning Board**.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Code Enforcement	\$11,952	\$11,198	\$10,598.18	\$11,263	\$ 10,208.50
Planning Board	\$ 225	\$ 225	\$ 55.00	\$ 225	\$ 162.00
Totals:	\$12,177	\$11,423	\$10,653.18	\$11,488	\$ 10,370.50

Selectmen and Budget Committee recommends \$12,177 from taxation

Art. 17. To see what sum the Town will vote to raise and/or appropriate for **Maine Municipal Association Dues**.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$ 2,804	\$2,795	\$2,749.00	\$2,745	\$ 2,713.00

Selectmen and Budget Committee recommends \$2,804 from taxation

OVERLAY

Art. 18. To see what sum the Town will vote to appropriate from “**Overlay**” to pay **tax abatements and applicable interest** granted during the 2019 fiscal year.

	2019 Request	2018 Request	Expended 2018	2017 Budget	Expended 2017
	\$ 9,500	\$ 9,500	\$3,799.00	\$ 9,500	\$11,402.55

Selectmen and Budget Committee recommends \$9,500 from Overlay

FIRE DEPT.

Art. 19. To see what sum the Town will vote to raise and/or appropriate for the **Fire Department**.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$57,094	\$ 55,486	\$53,082.97	\$58,051	\$46,693.72

Selectmen and Budget Committee recommends \$57,094 from taxation

Art. 20. To see what sum the Town will vote to raise and/or appropriate to make the lease payment, which includes principal and interest, on the **E-1 Fire Truck** for 2019?

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$28,845	\$ 28,845	\$28,844.18	\$ 28,845	\$ 28,844.18

Selectmen and Budget Committee recommends \$28,845 from taxation

(Ten year lease with Santander Leasing Co. at 2.74% interest, to be paid in full August 2025 and town will own truck).

PUBLIC WORKS/HIGHWAY DEPARTMENT

Art. 21. To see what sum the Town will vote to raise and/or appropriate for the **Public Works/Highway Department and Elected Road Commissioner's wage and to authorize full time benefits as laid out in the town's personnel policy.**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Budget	\$283,570	\$ 254,785	\$248,536.09	\$ 256,560	\$241,065.71
Road Comm.	\$ 45,240	\$ 39,135	\$ 40,912.88	\$ 44,742	\$ 40,407.48
Totals:	\$328,810	\$ 293,920	\$289,448.97	\$ 301,302	\$ 281,473.19

Selectmen and Budget Committee recommends \$328,810 from taxation

Art. 22. To see what sum the Town will vote to raise and/or appropriate to make the **lease payment**, which includes principal and interest, on the 2016 **Case loader backhoe** for 2019?

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$ 18,096	\$ 18,095	\$18,094.85	\$ 18,095	\$ 18,094.85

Selectmen and Budget Committee recommends \$18,096 from taxation

(Five year lease with Gorham Leasing Corp. at 3.25% interest to be paid in full July 2020 and town will own loader backhoe).

Art. 23. To see if the Town will vote to authorize the Municipal Officers to appropriate, from surplus, an amount **not to exceed \$25,000**, to purchase a **used two-wheel drive plow truck**, with plow gear, to replace the 1972 and 1981 Mack trucks. (In 2018, the town sold surplus highway equipment in the amount of \$2,500 and the funds were deposited to the general fund revenue account Sale of Assets).

Selectmen and Budget Committee recommends an amount not to exceed \$25,000, from Surplus

SPECIAL PROJECTS

Art. 24. To see what sum the Town will vote to raise and/or appropriate for the **Public Works/Highway Department** for **special roads expenditures** to repair and improve **Ballard; Nyes Corner; Ripley and Nelson Roads.**

2019 Request	2018 Request	Expended 2018	2017 Budget	Expended 2017
\$30,000	\$49,500	\$49,500.00	\$ 49,594	\$48,469.08

Selectmen and Budget Committee recommends \$30,000 from the Capital Reserve DOT account

FYI: 2019: Ballard Rd finish est. 1,200' \$4,000; Nyes Corner Rd. surface est. one mile \$15,840; Ripley Rd drainage improvements est. \$5,000; Nelson Rd ditching/culverts est. \$5,000. (2018: Nate Richards Rd. 1,000' reconstruction and surface; Ballard Rd. 1,200' surface and Webb Ridge Rd. 2,000' surface. 2017- Finson Road reconstruction of the south end and surface of 2,150'; Bubar Road surface of 4,400'. Town received \$44,504 from the State of Maine, which was deposited to the Highway Reserve DOT account and the balance as of 12/31/2018 was \$69,459.43).

OTHER SERVICES

Art. 25. To see what sum the Town will vote to raise and/or appropriate for the **Mid Maine Solid Waste and Recycling Contract.**

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$98,264	\$98,264	\$98,263.56	\$98,265	\$98,263.56

Selectmen and Budget Committee recommends \$98,264 from taxation

Art. 26. To see what sum the Town will vote to raise and/or appropriate for an **Emergency Management Director.**

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$764	\$ 764	\$ 765.20	\$ 764	\$ 538.25

Selectmen and Budget Committee recommends \$764 from taxation

Art. 27. To see what sum the Town will vote to raise and/or appropriate for the **Animal Control Officer.**

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$2,693	\$2,693	\$2,691.28	\$ 2,693	\$ 2,691.28

Selectmen and Budget Committee recommends \$2,693 from taxation

Art. 28. To see what sum the Town will vote to raise and/or appropriate for the **Somerset Humane Society.**

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$3,148	\$3,008	\$3,007.50	\$ 3,008	\$ 3,007.50

Selectmen and Budget Committee recommends \$3,148 from taxation

Art. 29 To see what sum the Town will vote to raise and/or appropriate for **street lights**.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$6,000	\$6,000	\$5,388.24	\$ 6,000	\$ 5,581.99

Selectmen and Budget Committee recommends \$6,000 from taxation

Art. 30. To see what sum the Town will vote to raise and/or appropriate for the **Assessor's Contract and the first year of the Quarter Review, for tax assessing of property.**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Assessor's Contract	\$15,750	\$ 14,732	\$14,731.80	\$14,443	\$ 14,442.96
Quarter Review	\$11,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Sales Analysis	\$ -0-	\$ -0-	\$ -0-	\$ 25,625	\$ 25,625.00
Totals:	\$26,750	\$ 14,732	\$14,731.80	\$40,068	\$ 40,067.96

Selectmen and Budget Committee recommends \$26,750 from taxation (Four quarters to begin again to keep records accurate and up to date, this makes future revaluations more cost effective).

DEBT/INTEREST

Art. 31. To see what sum the Town will vote to raise and/or appropriate for **Debt Service** for the **2013 Road Paving Project**, which includes principal and interest.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$74,571	\$ 76,282	\$76,243.90	\$77,994	\$ 77,960.74

Selectmen and Budget Committee recommends \$ 74,571 from taxation

FYI 2019: Principal \$72,857.16/Interest \$1,712.13. (2018 Principal-\$72,857.14/Interest \$3,424.29; 2017 Principal-\$72,857.14/ Interest \$5,136.43) – Seven year loan with Skowhegan Savings Bank at 2.35% to be paid in full November 2019).

Art. 32. To see if the Town will vote to authorize the municipal officers, on behalf of the town, to issue general obligation bonds in an amount not to exceed nine hundred and ten thousand dollars (\$910,000), which bonds may be made callable, to fund costs to repair and improve roads within the town, including (to the extent project costs are within funds available) repaving Melody Lane and Denbow, Mountain, Nelson, Pond, Ripley and Square Roads; to pave the entrances only to Bryant, Cemetery, McNally, Magoon and Webb Ridge Roads; and to pave the entrance only to the sand salt shed in the Town of St Albans (the "Project"); and to authorize the municipal officers to expend up to **\$19,500 from the Highway Reserve DOT account and \$100,000 from the undesignated fund balance account for the Project**, to reduce the amount they borrow on the Town's behalf.

Financial Statement Town of St. Albans, ME.

1. Total Town Indebtedness

A. Bonds outstanding and unpaid:	\$ 212,662.71
B. Bonds authorized and unissued:	\$ -0-
C. Bonds to be issued if this question is approved:	\$ 910,000.00
D. Total	\$1,122,662.71

2. Estimated Cost of Proposed new debt:

Ten (10) Years at an estimated 2.59 %	
Principal	\$ 910,000
Interest	\$ 136,872
Total Debt Service:	\$1,046,872

The costs of this bond issue will vary, depending upon the term of the bond and prevailing market rates of interest when the bonds are sold.

3. Validity.

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount for the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Rhonda L. Stark
Treasurer

Art. 33. To see what sum the Town will vote to raise and/or appropriate for **Debt Service** for a **Tax Anticipation Note for 2019**, if necessary.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$ 1,975	\$ 1,975	-0-	\$1,975	- 0-

Selectmen and Budget Committee recommends \$1,975 from taxation

Art. 34. To see what sum the Town will vote to raise and/or appropriate for **Debt Service** for the **sand salt shed bond payment in 2019**, which includes principal and interest.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$25,331	\$25,330	\$25,329.20	\$ 30,000	\$ 25,821.46

Selectmen and Budget Committee recommends \$ 25,331 from taxation

FYI 2019: Principal \$22,726/Interest & fees \$2,604.28. (2018-Principal \$22,500/Interest & fees \$2,829.20; 2017-Principal \$22,277/Interest & fees \$3,544.46)-**Eight year loan with the Maine Municipal Bond Bank at 1% interest to be paid in full October 2024.**

TOWN PROPERTIES AND DONATIONS

Art. 35. To see what sum the Town will vote to raise and/or appropriate for the following **town properties and recreation accounts:**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Town Landing	\$1,375	\$1,205	\$ 987.50	\$1,300	\$1,159.84
Park by Dam	\$ 650	\$ 580	\$ 623.67	\$ 4,575	\$1,225.00
Town Recreation	\$5,430	\$5,495	\$3,179.18	\$4,305	\$ 3,691.55
Big Indian League	\$1,250	\$1,250	\$1,250.00	\$ 950	\$ 1,143.60
Tri Town Rec.	\$ -0-	\$2,300	\$ 2,300.00	\$ -0-	\$ -0-
Irving Tanning Center	\$2,750	\$1,000	\$ 1,000.00	\$1,000	\$ 1,000.00
Totals:	\$11,455	\$11,830	\$ 9,340.35	\$12,130	\$8,219.99

Selectmen and Budget Committee recommends \$11,455 from taxation

FYI 2019-Irving Tanning and Tri Town Rec. became one request. They are basketball & soccer only.

Art. 36. To see what sum the Town will vote to raise and/or appropriate for the following **Community Services:**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Summerfest	\$2,000	\$2,000	\$2,000.00	\$2,000	\$2,000.00
Historical Society	\$ 500	\$ 500	\$ 500.00	\$ 500	\$ 500.00
Chamber Dues	\$ 250	\$ 184	\$ 183.33	\$ 200	\$ 200.00
Hartland Library	\$5,000	\$5,000	\$5,000.00	\$5,000	\$5,000.00
Dexter Library	\$ 600	\$ 600	\$ 600.00	\$ 600	\$ 600.00
Totals:	\$8,350	\$8,284	\$8,283.33	\$8,300	\$8,300.00

Selectmen & Budget Committee recommends \$8,350 from taxation

Art. 37. To see what sum the Town will vote to raise and/or appropriate for the following **Health & Human Service Organizations:**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Food Bank	\$1,000	\$ 700	\$700.00	\$ 700	\$ 700.00
Spectrum Generations	\$ 500	\$ 500	\$500.00	\$ 500	\$ 500.00
KennValley Transportation	\$ 300	\$ 300	\$300.00	\$ 300	\$ 300.00
Senior Citizens	\$ 500	\$ 500	\$500.00	\$ 500	\$ 500.00
Hospice Volunteers	\$ 300	\$ 300	\$300.00	\$ 300	\$ 300.00
KennValleyChild Services	\$ 300	\$ 300	\$300.00	\$ 300	\$ 300.00
Salvation Army	\$ 250	\$ 250	\$250.00	\$ 250	\$ 250.00
Totals:	\$3,150	\$2,850	\$2,850.00	\$2,850	\$2,850.00

Selectmen and Budget Committee recommends \$3,150 from taxation

(**Letters of request received from:** Food Cupboard-\$1,000; Spectrum Generations -\$500;KVCAP Transportation-\$300;Senior Citizens \$500;Hospice Volunteers -\$1,200; KVCAP Child Services-\$900; Salvation Army \$250 and in addition, those not funded Sexual Assault Crisis & Support-\$702; Community Health & Counseling-\$302; Kennebec Behavioral Health-\$100; Life Flight Foundation-\$500 and Health Equity Alliance-\$500. Total original requests from the organizations \$6,754.00).

CEMETERY/VETERANS

Art. 38. To see what sum the Town will vote to raise and/or appropriate for **Cemeteries and Veteran's Memorial.**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
Cemetery General Care	\$13,000	\$13,000	\$12,805.50	\$12,750	\$12,215.50
Special Cemetery Work	\$ 8,500	\$ 8,500	\$ 2,756.13	\$ 8,500	\$ 8,276.12
Crocker Cemetery	\$ 1,400	\$ 1,400	\$ 1,400.00	\$1,400	\$ 1,400.00
Veteran's Flags/Markers	\$ 775	\$ 535	\$ 776.16	\$ 480	\$ 385.20
Veteran's Memorial Mowing	\$ 500	\$ 480	\$ 480.00	\$ 475	\$ 475.00
Totals:	\$24,175	\$23,915	\$18,217.79	\$23,605	\$22,751.82

Selectmen and Budget Committee recommends \$24,175 from taxation

GENERAL ASSISTANCE

Art. 39. To see what sum the Town will vote to raise and/or appropriate for **General Assistance** and in addition to authorize the Municipal Officers to accept and expend funds returned by the State of Maine Department of Human Services for General Assistance.

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$12,000	\$12,000	\$ 7,141.57	\$12,000	\$ 7,760.27

Selectmen and Budget Committee recommends \$12,000 from taxation (2018 reimbursement from the State of Maine \$7,554.56 and 2017 reimbursement \$3,059.09).

INSURANCES

Art. 40. To see what sum the Town will vote to raise and/or appropriate for **Town Insurances.**

	2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
	\$90,103	\$91,280	\$86,169.14	\$93,935	\$76,089.64

Selectmen and Budget Committee recommends \$90,103 from taxation

CAPITAL RESERVES

Art. 41. To see what sum the Town will vote to raise and/or appropriate for payment to the **Fire Hall Capital Reserve Account**. (Balance in the Capital Reserve-Fire Hall Acct. as of 12/31/2018-\$229,475.63).

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$100,000	\$50,000	\$50,000.00	\$50,000	\$50,000.00

Selectmen and Budget Committee recommends \$50,000 from taxation and \$50,000 from surplus (This expenditure is a deposit to the reserve account).

Art. 42. To see what sum the Town will vote to raise and/or appropriate for payment to the **Capital Reserve Public Works Equipment Account**. (Balance in the Capital Reserve-Public Works Equipment Acct. as of 12/31/2018- \$ 45,404.22).

2019 Request	2018 Budget	Expended 2018	2017 Budget	Expended 2017
\$35,000	\$35,000	\$35,000.00	\$ -0-	\$ -0-

Selectmen and Budget Committee recommends \$35,000 from taxation (This expenditure is a deposit to the reserve account).

OTHER

Art. 43. To see what sum the town will vote to apply from **FY 2019** estimated **operational revenues** to offset the **FY 2019** appropriations.

	2019 Request	2018 Request	2017 Request
Excise Tax	\$330,000	\$300,000	\$ 275,000
Highway Reserve DOT Acct.	\$ 30,000	\$ 49,500	\$ 49,594
Veteran's Reimbursement	\$ 1,200	\$ -0-	\$ -0-
Tree Growth Reimbursement	\$ 10,500	\$ -0-	\$ -0-
Misc. Department accounts	\$ 63,450	\$ 50,000	\$ 50,000
Surplus-Fire Hall Reserve	\$ 50,000	\$ 85,000	\$ 87,000
Surplus-Highway Truck	\$ 25,000	\$ -0-	\$ -0-
Town Hall Reserve	\$ -0-	\$ -0-	\$ 6,983.56
Recommended Appropriation:	\$510,150	\$484,500	\$468,577.56

Selectmen and Budget Committee recommends \$510,150

(Veteran's and Tree Growth Reimbursement were included in the Misc. Dept acct. previously)

Art. 44. To see if the Town will vote to increase the Municipal Property Tax Levy Limit of \$800,271 established for St. Albans by State law, in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (FYI-A vote is only required on this article, if the budget should increase more than \$277,435 in the preceding articles).

Art. 45. To see if the Town will retroactively ratify the overdrafts for the previous year. (This money has been expended and does not involve raising any additional money).

Account	2018 Overdrafts
Administration/General Gov't	\$4,677.88
Emergency Management Director	\$ 1.20
Total Overdrafts:	\$4,679.08

***Overages in salaries of Admin. Asst and Bookkeeper due to new hires; training and Auditor.**

The Registrar of Voters will be in session for the purpose of revising and correcting the list of voters and accepting registrations of any person eligible to vote on Saturday, March 2, 2019 in the forenoon from 8:30 a.m. to 9:00 a.m. in the Town Hall.

A person who is not a registered voter of St. Albans may not vote at town meeting.

You are hereby directed to serve this warrant by posting in a public and conspicuous place seven (7) days at least before the holding of said meeting.

Hereof fail not and have this warrant with your doings thereon at the time and place mentioned.

Given under our hands at St. Albans, Maine, this 28th day of January, 2019.

Hiram Weymouth, Chairman

Thomas Short, Vice Chair

Todd Brown
St. Albans Board of Selectmen

CONSTABLE'S RETURN

State of Maine
Somerset County
St. Albans, Maine

_____, 2019

Pursuant to the within warrant to me directed, I have notified and warned the Inhabitants of said town, qualified as therein expressed, to meet at said time and place, and for the purpose therein named, by posting a copy of said warrant, attested by me at the St. Albans Town Hall, St. Albans Post Office, Indian Lake Market, Indian Stream Hardware and St. Albans Convenience Store, in said town, being public and conspicuous places in said town on _____, 2019 being at least seven (7) days before said meeting.

Resident, Town of St. Albans

APPROPRIATIONS & TAX RATES
1999-2018

<u>Year</u>	<u>Municipal</u>	<u>RSU</u>	<u>County</u>	<u>First Park</u>	<u>Tax Rate</u>
1999	609,608	547,753	49,323	0	.018
2000	633,394	581,591	68,946	12,788	.018
2001	784,821	640,920	84,231	8,454	.0205
2002	660,390	725,540	95,857	8,299	.0215
2003	682,783	844,087	119,745	8,216	.0135
2004	615,633	937,675	131,746	8,874	.01312
2005	693,959	923,210	140,721	9,607	.0135
2006	821,392	834,722	152,263	9,790	.0127
2007	811,464	916,768	222,821	12,627	.0130
2008	973,575	926,211	367,061	15,527	.0165
2009	952,222	1,074,152	377,421	15,684	.0182
2010	806,066	1,144,846	394,796	15,802	.0182
2011	828,087	1,170,415	376,222	15,216	.0182
2012	818,412	1,220,809	362,786	14,529	.0182
2013	896,426	1,286,261	329,693	14,620	.0191
2014	989,146	1,359,130	330,684	14,788	.0194
2015	1,008,857	1,459,905	358,575	14,891	.0203
2016	1,051,180	1,618,872	367,144	14,631	.0222
2017	1,131,070	1,705,557	376,418	14,374	.01635
2018	1,138,685	1,761,712	393,629	14,878	.01645

Town Manager's Report

To: The Board of Selectmen and the Citizens of St. Albans

My eleventh report to you as Town Manager, 2018 was a busy year and 2019 promises to be more of the same.

The Board of Selectmen meet the 2nd and 4th Monday of each month at 6:00 p.m. Hiram Weymouth was once again elected Chairman and Thomas Short Vice Chairman. Tom's term is up in March and he decided to not seek re-election. He has been on the Board since March 2014, when he replaced Dan Hanson. I have enjoyed working with and for him and will miss him at meetings. He has been an asset to the Board and has been the contact for First Park for several years and has kept the Board up to date on that entity. Perhaps after life slows down a little, he will consider running for office again. Good luck to Peter Denbow and Eric Moulton who are each seeking to fill his seat.

2018 was the year of the turnover in office staff. Stacey retired in March and Emillie Lemire ran for the position of Town Clerk and won. She did an amazing job settling in and learning all the aspects of Town Clerk. However; in October Tony Bennett resigned and went to work for the Town of Corinna to be closer to home. When Tony resigned, Emillie applied for his full-time position. She once again took a hold of the reigns and has done a great job. That however left the elected part-time position of Town Clerk vacant. Filling this position was not as easy to do, because it is elected, we can't simply hire someone to fill the position. The Board can appoint a person to fill the vacancy until the next election so, I advertised and interviewed candidates, but they were interviewed with the understanding that if they were appointed, they would have to take out nomination papers and run for office in March and then possibly at that time be out a job. I interviewed several people for the position and recommended to the Board they appoint Elizabeth (Liz) Gagnon. Liz has lived in St. Albans for many years and was willing to take a chance on the job. She has been with us since November and is on the ballot unopposed at the March election.

With all of that said, Article 11 on the Town Meeting Warrant is a request to change the elected position of Town Clerk to an appointed position. This has been brought to the voters several times over the years, but I feel this is the time to make the change. There are several reasons the Board and I feel it should be an appointed position and the situation we just went through with filling a vacancy is only one of them. There is also the fact that a person could run for office with absolutely no office skills, with no experience handling money and no customer service skills, simply a popularity vote and could win and if he/she was not a good fit for the position that person would hold the office until the next election cycle. With a hired employee there is a background check performed before hiring, with an elected person the town has no legal right to do a background check before they run for office. An elected Clerk also has the right to set his/her own office hours.

By state statute the Clerk's duties and responsibilities are to handle municipal, state and federal elections, Animal Welfare and the management of vital records. We have gotten around this over the years by also appointing the Clerk as Deputy Tax Collector and Deputy Treasurer in order that he/she can also process vehicle registrations, boat, ATV and snowmobile registrations and collect tax money or any other monies that flow through the office as part of their duties. This also allows us to set her office hours, because he/she is then working beyond the scope of Town Clerk. We have been very lucky over the years that this has worked so well, as without the Clerk there would only be one full-time person in the office other than the Manager to handle the daily work. I ask that you please consider voting to change the position of Town Clerk from an elected position to an appointed one, if for no other reason that we can hire, evaluate and treat this employee like any other office employee.

Things to look forward to in 2019: 1) The State of Maine has signed a contract with Plymouth Engineering and is working on plans to restructure the town landing boat ramp and area in 2019. The survey work has been completed on the site and the engineer is working on a draft plan. Once the state receives the draft, they will be in touch to meet with us for feedback. They hope to receive the draft by late February and have the project out for bid this spring and construction this summer. This work is badly needed and will improve access to everyone using the area. The St. Albans Lake Committee, which was formed in February 2016, met with the state along with me in September 2017 to view the area and they will continue to be part of the process going forward. 2) Further road side mowing and tree trimming 3) Article 32 on the town meeting warrant is a request to borrow funds to repave seven roads in St. Albans and to pave the entrances to six roads. There originally was discussion to pave the unpaved section of the Pond Road and to pave Ballard Road; however, the cost to do just these two roads was estimated at \$709,830 4) Continued discussion on a new fire station and 5) Acceptance or rejection of the St. Albans Elementary School.

To those of you that are interested in the construction process of a new fire station and the upcoming closure of the St. Albans Elementary School, please become involved. The Board needs your feedback in order to do what the majority of the citizens feel is right.

Remember to look at your tax bill to be sure you are receiving your homestead or Veteran exemption, if you qualify. Both applications must be filed with the town office prior to April 1 to get your credit in 2019. Once you have applied and as long as you live in your home, you do not have to apply again, unless you move to another location. The state ratio is currently at 100%, so you will receive full benefit on your homestead and veteran's exemptions.

Article 30, on the town meeting warrant requests funding to begin another quarter review of the town. The final stage of the revaluation and implementation of new data was completed in 2017. In 2019, we are asking that the quarter reviews begin again, one-quarter each year for four years to complete the cycle. At the end of the four years, the Assessor's Agent will meet with the Board of Selectmen to discuss the reviews and inform them where the town's state ratio is and if there are areas in town that need to be adjusted. We have a map of the

quarters available in the office for your review. There are several reasons for beginning the reviews. Reviews are required by state statute (Title 36, MRSA, Sec. 328). They are crucial in keeping the assessing records accurate and up to date. They make future revaluations more cost effective by not requiring door to door inspections to gather building information. The additional value does not include the new construction that would be assessed in the spring as the result of a building notification form. Some examples of updates are changes to the building that enhances the value for which no notification to the town is required, buildings constructed without the required notification to the town, omissions of particular building information such as the number of bathrooms and finished basements. Employees of RJD Appraisal will carry a letter with them, when they visit your property signed by the Town Manager, stating they are working for the Town.

During the Assessor's regular monthly scheduled date, there is only enough time to do the current work and meet with taxpayers. If you have questions concerning your assessment or tax bill, I encourage you to contact the Town Office and schedule an appointment to meet with the Town's Assessor's Agent, Rob Duplisea.

The building notification form and plumbing permits are a valuable asset to Assessing. The Code Enforcement Officer, Road Commissioner and the office staff also note anything they see that needs to be directed to the Assessor throughout the year. If you own land and wish to move a manufactured home/mobile home on to it or happen to be a landowner that rents your land to someone with a mobile home, remember before a mobile home moves on to a piece of property you or the owner of that mobile home must come to the town office to speak to the Code Enforcement Officer and fill out a building notification form.

St. Albans has a "Mobile Home Placement and Relocation Ordinance" in place that must be adhered to. You may go to the town's web site www.townofstalbens.net to view the ordinance or stop by the office for a copy to view the standards that must be met for a home to go on a lot. The key date is June 15, 1976. A building notification also must be completed when a building is torn down or a mobile home is relocated. Thank you for your cooperation.

Our new Cemetery Sexton, Travis Stewart, started in April. He did a great job his first year. The Cemetery Committee met with him three times during the year. In 2019 he hopes to begin working on repairing and installing a new fence in the Maloon Cemetery on the Grant Road, similar to what is currently there. Welcome aboard Travis.

Thank you to all the committee and board members that volunteer their time and knowledge to St. Albans. If you are interested in serving on any of our committees or being a part of the St. Albans Fire Department, please contact us. You may call the town office to see if there are any openings or watch the town's web site for any postings.

Thank you to the town's highway department, Steve, Bruce and Jesse, for taking over the care of the American flags around town, which was previously handled by Phil Russell. Also, I have received numerous compliments in the past few weeks in regards to the care of the winter roads. I thank those people for reaching out. I've been told by several people that our roads are the best around. I've always thought that, but it's good to hear from others. These three guys are out there in some very dangerous conditions so that our citizens and those traveling through town can be safe. It seems usually that we only hear the negative comments so it has been great to hear positive feedback and know there are people out there that do appreciate how well they do their job.

Thank you to David Hite from TDS for putting up and taking down the town's wreaths for our holidays for many, many years, he did it for the last time this year as he told me he was told that he will no longer be able to perform this community service. Again, thank you David, I'm glad you were able to see our new wreaths in place!

Thank you to Faye Lawrence and David and Jantha Jones for assisting with our Christmas food baskets. They were very much appreciated. New Balance in Norridgewock donated 56 pairs of sneakers for us to distribute. We still have a few pair left, if you would like to come see if there is a size for you available.

Thank you to our dedicated employees in order of longevity: Bruce Hewins (10-5-2006); John Wilson (9/18/2007); Chief, Jason Emery (9/30/2011); Char-lin Williams, Custodian (7-14-2015); Steve Emery (3-3-2017); Jesse Curtis (10-10-2017); Cathy Martin (1/16/2018); Emillie Lemire (3/2/2018); Liz Gagnon (11/7/2018). Also, to Ronnie Finson, E-991 Addressing Officer, David Crocker, Emergency Management Director and all the Fire Department call firefighters for their service to St. Albans.

The total 2019 municipal budget, if accepted as proposed, by the Board of Selectmen and Budget Committee is \$1,253,228. This budget includes a request to expend \$25,000 from surplus to purchase a used two-wheel drive plow truck and to transfer an additional \$50,000 to the Fire Hall Reserve Account from surplus. Total deposit to the Fire Hall Reserve Account for 2019 would then be \$100,000. The budget also includes approximately \$30,000 in salary increases to bring town employees in line with other towns and businesses in the area, some of this was initiated by the minimum wage increases in the past two years. Total 2018 approved budget was \$1,138,685 which gives an increase over 2018 budget of \$114,543. *Proposed amount includes the \$30,000 Highway Special Roads transfer, which is money received from the State of Maine to be used on the town's roads and \$75,000 use of surplus. The proposed budget does not include the appropriations for RSU 19, Somerset County or First Park.

To each of you, I hope you have a happy and healthy 2019. Please look for the colored newsletter that comes with your tax bill for reminders and any updated news. Also, if you would like to receive agendas and minutes for any of the town's different meetings, please go to the town's web site at www.townofstalbans.net and submit your name and email address and we will be sure you start receiving information.

Respectfully Submitted,

Rhonda L. Stark
Town Manager

Tax Collector's Report

To: Board of Selectmen and Citizens of St. Albans:

The Tax Collector's position is as a public officer, who has the duty of collecting taxes lawfully assessed within the municipality. By state law a tax collector is either elected by a municipality or appointed by the municipal officers (Selectmen). In St. Albans the tax collector is appointed by the municipal officers. If a person does not pay his/her taxes the collector must use one of the several available methods to collect delinquent taxes. Taxes are based upon appropriations, which in turn are based upon anticipated needs for the municipal year. Every tax dollar for a given year is intended to pay for some anticipated expense of that year. Therefore, every tax dollar that remains uncollected at the end of the year is very likely to be another dollar added to the municipal debt.

It is not a requirement that taxes be paid in one lump sum. Taxpayers may pay a portion at any time in advance of receiving their tax bill or after the bills have been issued, may make partial payments on the account. The town has a written policy that when making a payment, the oldest outstanding tax year must be paid first. Interest begins on October 1 each year on the unpaid balance. The interest rate for unpaid taxes is set by the state in early January each year and then voted on at Town Meeting. If taxes are not paid within 8 to 12 months after date of commitment they go to lien and if they are not paid after eighteen months of lien they become town owned foreclosed property. These are the critical dates to watch for and are set by state statute. On **November 12, 2019** property taxes that have not been paid in full for the **year 2017** will become town owned property. Your tax bill is also affected by the budgets of RSU 19, Somerset County and First Park, they each bill the town and the town bills the taxpayers. Their individual bills are part of the town's tax commitment and are voted on separately from the town budget. At the time Town Meeting is held, the budgets for these three entities are unknown, as they are on a different fiscal year.

You may wonder what Fund Balance (Surplus) is as people often think it is an extra pot of money the town has. Fund Balance is an amount on paper that is not cash on hand, which is determined at year-end after all closing entries for the prior year have been done. Fund balance is a running balance that is adjusted each

year after closing out year-end and all debits and credits have been applied to the running balance. This is a yearly adjustment made by the Auditor.

Revenues & unexpended appropriations are credited to fund balance at year-end. Unused Overlay is credited to fund balance. (Overlay is determined at time of commitment).

If everyone paid their taxes on time and all revenues were receipted at the same time then you would have a cash flow that mirrored your fund balance.

Fund balance (surplus) is not an extra pot of money set aside in a separate account. It is always part of the cash balance, but not an amount that is designated for expenditure. You can designate an amount from Fund Balance to be used to fund capital projects or lower the mil rate. Fund balance is used for “deferred revenue taxes”, which is the amount of tax liability on the books at year-end minus an estimate of collections for the first 60 days of the new fiscal year on the outstanding tax liability. Each year depending on what your outstanding tax liability is, Fund Balance would either be debited (tax liability is more than the previous year) or credited (tax liability is less than the previous year). It is recommended that at least 10 to 12% of expenses be balance on hand in the Fund Balance account. Without a Fund Balance it would be impossible to survive, because of the fact that everyone is not able to pay their tax bill when due. Expenditures from Fund Balance must be approved by a Town Meeting vote. The Board of Selectmen adopted a Fund Balance Policy on February 10, 2014.

If you have any questions concerning your taxes or the tax lien process, please contact the town office.

Respectfully submitted,

Rhonda L. Stark

Town Manager/Tax Collector

TOWN OF ST. ALBANS
SUPPLEMENTAL INFORMATION

Unassigned Fund Balances from 1999 to 2018

1999	409,213	2009	449,762
2000	413,243	2010	568,598
2001	315,127	2011	627,917
2002	312,608	2012	734,310
2003	334,448	2013	829,180
2004	357,744	2014	955,846
2005	358,218	2015	1,001,929
2006	368,941	2016	1,047,907
2007	372,167	2017	1,175,843
2008	453,160	2018	1,304,660

The Town established a Fund Balance Policy in 2014 to maintain an undesignated fund balance of no less than 12% of the previous year's operating budget less debt service.

Town Clerk Report

To the Citizens of St Albans:

I am truly enjoying my new job as the St Albans town clerk, and am looking forward to attending several workshops through the MMA program this coming year. Please bear with me as I continue to learn the many duties that this work entails.

During 2018, 14 Marriage Certificates, 22 Birth Certificates and, respectfully, 15 Death Certificates were recorded. A list of those residents who passed away this year can be found on the remembrance page.

This was a fairly busy election year, beginning with our municipal election and town meeting in March and ending with a new governor in November. All election results for 2018 are as follows:

Mar 2	Municipal Election	104 cast votes
Mar 3	Town Meeting	45 voters present
Mar 4	Democratic Party Caucus held at Canaan Fire Station	
Mar 8	Republican Party Caucus held at St Albans Town Hall	
Jun 12	Primary & Referendum	365 votes cast
		Democrats-113
		Republicans-233
Jun 12	RSU 19 (School) Budget	yes 211 no 150
Nov 6	General & Referendum	909 votes cast
	Governor, US Senate and House	

Registered voters – 1400 as of December 31, 2018

Dems-290	Reps-582	Green-16	U-512
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2019 elections begin with our Municipal Election on March 1st, **(polls open from 8am to 7pm)** followed by our Annual Town Meeting on March 2nd, **beginning at 9 am**. In May the RSU #19 Budget voting process will begin with a meeting in Newport in May and budget validation voting here in the town hall in June. We will let the public know of any referendums or other voting that may come up during the year. These will be posted about town as well as to our website.

Absentee ballots are available 30 days before most elections and can be done here in the office, or they can be mailed to you if requested. Please call if you have any questions.

Many petitions have been circulated this year asking for voters' signatures. These then have to be validated by the registrar. If you do sign a petition, please make sure you print your name, the date, and your physical address (so it is legible), and sign your name. Remember, no one can sign for you.

Thank you to all of the Election workers whose help and dedication to the Town of St. Albans is noticed and appreciated.

508 dogs were licensed in 2018 and 2 kennel licenses were issued. Please remember, dog licenses are due January 1st of each year. All dogs 6 months of age or older are required to be licensed and have a current Maine Rabies Certificate. This Maine State Law applies to all residents of St. Albans. The state gives dog owners a grace period of one month, but coming in to register your dog after the 31st of January gets you an automatic \$25.00 late fee per dog; so please don't procrastinate! **If you no longer have a dog or if you have any questions, please call the office. Thank you.**

All-important notices including the agenda and minutes of all of the Selectmen Meetings are posted at Indian Lake Market, Indian Stream Hardware, St. Albans Convenience Store, St Albans Post Office, the Town Office and the town website:
www.townofstalbens.net

Lastly, are you interested in becoming more involved in St Albans? There are committees and groups that often are looking for new members; or if you'd like to help with fundraisers or special events please come into the town office and get more information. St Albans is a wonderful town because of the wonderful people!

Thank you very much for your support; I look forward to serving you in 2019.

Respectfully submitted,

Liz Gagnon
Town Clerk

Road Commissioner's Report

The winter of 2018 was a busy one. More sand and salt were purchased in February to get us through the rest of winter, which didn't seem to want to end.

The dump body/sander on the 2004 International was removed from the truck in the spring because, it needed extensive repair. The dump body from the 81 Mack was removed and placed on the International and is currently in use and we are using the stainless Swenson sander that we already have.

Webb Ridge Road was surfaced with crusher dust. Nate Richards Road reconstruction was finished and a section of the Ballard Road was rebuilt and $\frac{3}{4}$ of the road was also surfaced with crusher dust. Tree removal and clean up was completed on Ballard Road from October 2017 wind storm.

2019 has some proposed repaving planned, more tree and brush removal, along with continued culvert and ditching replacement and repairs.

I would like to thank Bruce and Jesse for their dedication and hard work it is appreciated and thanks to Rhonda and the ladies in the Town Office.

Respectfully Submitted,
Steve Emery
Road Commissioner



Selectmen

To: The Citizens of St. Albans, Maine

2018 has proven to have been an interesting year for the board. A lot of time has been spent on deciding what to do with the school building when it is offered to the town late in 2018 or early 2019. Other items that required attention included an emergency shelter plan for the town, whether or not to pursue monetary restitution for the fire departments services and the evolving situation with the town's solid waste. The board will miss the advice and guidance provided by Tom Short who is stepping down as a selectman in March when his term expires.

Early in the year a committee was selected to consider all options for the elementary school that RSU-19 will be offering back to the town. Options under consideration ranged from the town accepting and repurposing the building to accepting and selling it. The committee has been unable to identify any commercial entity interested in taking ownership of it and modifying it for another purpose. There was hope that KVCAP would be interested in developing it for elderly or subsidized housing but they are already working with Hartland on its school building and wouldn't have money to work with us for at least three years. Work continues attempting to find a solution. If no solution is found then the recommendation is to decline acceptance of the building.

Following some of our weather-related incidents, time has been spent working on plans for an emergency shelter should the need arise. The best that we were able to come up with is an emergency warming shelter that has no services available because to provide services the law requires items that aren't within the town's capabilities to provide. This emergency warming shelter is the Sno-Devils Snowmobile Club building.

Driven by rising costs, the Fire Department began looking into requiring monetary restitution for services provided to other than residents. Meetings were held with a company that provides such services to other towns in the area and the idea was coordinated with MMA to ensure the town was on safe legal ground. The result is that we are attempting to recover some of the costs of operating the Fire Department.

When MMSWA's contract with PERC expired, MMSWA of which we are a part, began working with Coastal on their state-of-the-art facility in Hampden which will convert trash into something useful and significantly reduce the need for landfill. The facility is currently under construction albeit a bit behind schedule. The facility is projected to startup in the spring of 2019. Interim plans are in place to handle our trash until their facility becomes operational.

Respectfully Submitted,

Hiram B. Weymouth
Chairman, Board of Selectmen

Assessor's Report

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION

Most homeowners whose principal residence is in Maine are entitled up to a \$20,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of St. Albans who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,
Robert Duplisea CMA, Assessor's Agent

Animal Control Officer

To the Citizens of St. Albans,

In 2018 the Legislature has approved two new categories for dog licensing, the Dangerous Dog Category and the Nuisance Dog Category. If a dog is deemed a dangerous dog by the court after 1 Aug 2018, they will need to pay a \$100 licensing fee (additional \$150 late fee after 31 Jan) and they will receive a special dog tag. Once a dog is declared dangerous it will be considered a dangerous dog for its lifetime and will need to be licensed as such. If a dog is declared a nuisance dog by the court after 1 Aug 2018, they will need to pay a \$30 licensing fee (additional \$70 late fee after 31 Jan) The nuisance dog gets the regular dog tag. If the court determines that the dog is no longer a nuisance dog, the owner should provide a copy of the court paperwork stating that they are no longer a nuisance dog to the Town Office and they then can license them as a regular license.

Dog licenses are due January 1 each year and the tags are available beginning October 15 for the following year. A \$25 late fee is assessed each year beginning February 1, for all unlicensed dogs. You have 3 ½ months to license your dog, without a penalty.

In 2018 the Health and Environmental Testing Laboratory and USDA APHIS Wildlife Services reported one positive rabies case in the county of Somerset; Cornville 1 skunk. All dogs and cats, by law must be vaccinated against rabies. Cats especially need to be vaccinated because they are hunters by nature and often have contact with animals at high risk for rabies. By vaccinating household pets, we can establish a buffer between wildlife and humans.

Also, in 2018, we had a high number of calls for wandering dogs/running at large. Be aware of where your dogs are at all times and refer to the town Animal Control Ordinance on town requirements. The Animal Control Ordinance can be viewed on line at www.townofstalbens.net or you may stop by the town office for a copy. The ordinance also outlines the proper enclosures and shelter for your dog or livestock to keep them safe from the elements. Remember you should protect your animals from heat, cold, etc. If your animal is in the roadway and causes damage to someone else's property you can be held liable. Thank you for your understanding and the proper treatment to your animals. If you have an animal complaint or an inquiry on a missing pet you may reach me through the Somerset County Sheriff's Office at 474-6386.

Respectfully Submitted,

Dave Huff
Animal Control Officer

Code Enforcement Officer's Report

This past year there were 7 permits issued in the Shoreland Zone. There were 51 building notifications issued. 10 for new or replacement residences, 22 for new accessory structures (garages, sheds, etc.) and 6 for additions to or expansions of existing structures. Other permits were for earth moving activities, temporary docks, building removals, etc. Certain activities in the Shoreland Zone may require a permit from the Department of Environmental Protection. It's always a good idea to check before beginning any work within 250 feet of a major water body or 75 feet of a stream. The Building Notification Ordinance requires property owners to notify the Town Office before beginning construction of any structure more than 40 square feet in size. If you have questions about any of our ordinances please feel free to contact me at the Town Office on Tuesday or Friday mornings. Copies of all our ordinances are available on the website or in the Town Hall upon request.

Respectfully submitted
C. John Wilson
Code Enforcement Officer #479

PLUMBING INSPECTOR'S REPORT

Permits Issued

Internal Permits	14
Septic System Permits	<u>10</u>
Total Permits Issued	24

Fees Collected

Internal Permits	\$ 1,220.00
Septic System Permits	<u>\$ 2,200.00</u>
Total Fees Collected	\$ 3,420.00

Respectfully Submitted
C. John Wilson
Local Plumbing Inspector #399

Emergency Management Agency

2018 was a quiet year as far as severe storms are concerned. We met many times with the FEMA personnel on the severe wind storm of 2017. We received FEMA reimbursement in the amount of \$4,102.54 and currently expecting a final payment in the amount of \$1,066.67 to offset the expenses incurred by the storm. Hopefully will be another quiet year in 2019.

Respectfully submitted
David I. Crocker
Emergency Management Director

Fire Chief's Report

2018 was a slower year for the fire departments on the number of calls we responded to with the bulk of the calls again are vehicle crashes and trees/wires down.

We continue to struggle with membership, more state mandated training and the lack of room in the fire station itself. More and more of our members are working out of town these days leaving very few in town for calls during the day. So, if you have any interest in joining please apply. I also believe in the very near future there is going to be a need to hire a Chief. His/her role is becoming more and more time consuming with attempting to keep up with everything. There's been more calls for service this year than in the past with requests of inspections of chimneys, woodstoves and other service.

Our new truck now just over a year old has been working out very well and everyone now has been trained on it.

I would like to thank our member, their families and citizens for their support for 2018.

Respectfully,
Jason Emery
Fire Chief

2018 Calls

Structure fires	2	Trees/wires	18
Chimney fire	0	Assist Ambulance	9
Vehicle fires	4	ATV crash	1
Motor Vehicle crash	32	Stand by	5
Grass fires	1	Furnace fire	1
Brush fire	1	Lost person	1
Mutual aid	14		
Fire Alarm	3	TOTAL	102

Planning Board

During the course of 2018 the planning board met seven times. In addition to hearing the monthly Code Enforcement Officer's report, the board conducted its annual election of officers. During the year, the board spent considerable time reviewing specific town ordinances in need of updating. A permit for a new subdivision was reviewed and approved, along with the consideration of numerous building permits on camps.

Brian Steinwand

Chair, St. Albans Planning Board

Sexton Report

Patrons of St Albans,

I would like to start by saying Thank you.

Thank you for the opportunity of carrying the Town of St Albans Sexton position.

2018 was my first season of being Sexton. I feel it was a great success with amazing positive feedback and support. Early spring storms this year brought down a tree in Maloon Cemetery which was removed along with tree limbs being cut at Lyford Cemetery. Piles of several discarded and broken stones were picked up and removed at Village Cemetery and continued and regular upkeep was made all summer long for all cemeteries. We were able to accomplish a few goals on our agenda that has made improvements for the future. Going forward we hope to continue on the path of improvement and satisfaction.

The 2019 Season we will be focusing our efforts on repairing and rebuilding the back fence at Maloon Cemetery along with continuing stone cleaning/repairs and reoccurring mowing and upkeep at all Town Cemeteries. Hope to see everyone in good health and prosperity in 2019.

Best Regards,
Travis Stewart
Sexton

Abbott Memorial Library



The Abbott Memorial Library provides a full range of library services to the residents of Dexter, Cambridge, Exeter, Garland, Ripley, and St. Albans. The library offers free in-state as well as out-of-state interlibrary loans, eight public Internet access computers, wireless Internet access, public color photocopying, delivery of movies, books and audio books to housebound patrons in town, telephone requests for information as well as telephone renewals. Informational and recreational programs including a monthly book club are scheduled throughout the year.

In May we began a huge restoration of the exterior of the building. The project which was funded largely by grants included removal of the original slate roof and installation of a new slate roof including new copper gutters, snow-belt, down sprouts, ridge cap, and finials. Washing of the exterior including the terra cotta ornamentation, repointing the bricks and terracotta, resetting of the front granite steps and rebuilding the front pediments and installing new hand railings. The original windows in the stack area were removed, restored and reinstalled with new glass storm windows. A pitched roof over the basement entry way was built and roofed with matching slate.

In October, the weather quickly turned cold and unpleasant before all the masonry work, which was temperature sensitive, could be completed. After six months of being encased in scaffolding, the scaffolding has been removed and the library is finally revealed in its beautifully restored state. The un-weathered copper is so bright and shiny; it is the thing that always catches the attention of passersby.

A grant was received by the library trustees to open a staffed Makerspace in the basement of the building. Alicia Millette from Dexter has been hired to develop the program. She will be programming for all ages from pre-school age to seniors. The Makerspace will be open to the public most days and Ms. Millette will give instruction in coding, robotics, painting, 3 D printing, sewing, soldering, etc. The programs will get underway this winter of 2018-2019.

Also covered by grant money is the replacement of many of the library's older desktop public computers with iPads and other more versatile network components that can be used either in the Makerspace or upstairs in the library.

In April 2018 our book club celebrated its tenth anniversary with a special party for its members. Our library is also co-hosting a young adult book club along with the high school librarian. Interest in both book clubs is strong and remains so. A free oral history workshop with Keith Ludden and Molly Graham was held in April during which, Dexter's oldest resident, Russ Titus age 99, was interviewed. In addition, the library continues to work with DDATT (Dexter/Dover Area Towns in Transition) to offer a variety of programs pertaining to local use of sustainable energy, food and resources.

Respectfully submitted,
Liz Breault
Library Director

Big Indian Baseball League

The 2018 Baseball/T-ball season was another great season with an end to the seasons that our Majors team will never forget! Congratulations to the St Albans Majors team for winning the CHAMPIONSHIP!!!!

The league consisted of T-Ball team, Coach Pitch, Minors and Majors teams. T-Ball teaches our pre-k and kindergarten kids the basic understanding on stance, hitting, running and just having fun time learning.

The next step from T-Ball is Coach Pitch. At that level the coaches go deeper into the fundamentals of the game getting the kids ready for player pitch. 2019 we had one Minor steam and 1 Majors team. The teams were part of the Seabasticook Valley Little League. The kids pitch and catch to each other following the Little League international rules which hold a higher standard to baseball. We had a great group of boys this year.

Opening day unfortunately was a rainout but that didn't slow down our teams this year! Thank you so much for the prep work done to the games this year by the town along with multiple players and parents getting the fields ready. The snack shack was open again for the season and did very well with little incident. We would also like to Thank Snowman's Construction, Indian Lake Market, Newport Eye Care, Hammond Tractor and others for their sponsorship.

Also, a big Thank You to the St Albans Fire Department for letting the baseball teams host a Breakfast and Dinner with proceeds going to the baseball teams for new equipment that is greatly needed!

2019 is looking to be a great year with additional teams added to St Albans and some big changes within the local league level. As always there is a need for general repairs, field maintenance, new uniforms, concessions volunteers, as well as coaches and umpires.

The board consisted of President Carrie Neumayer, Vice President Kate Bubar, Treasurer/Secretary Carrie Neumayer and Kate Bubar.

Respectfully Submitted by the Big Indian Baseball League

Hartland Public Library



Hartland Public Library
16 Mill St.
Hartland, ME 04943
207-938-4702

Dear Residents of St. Albans,

We here at Hartland Public Library would like to thank you for your patronage and support. Your excellent feedback has been very helpful and we thank everyone for their kind words. We strive to improve the collection and the service we provide, which includes high speed Wi-Fi available 24/7. I take pride in serving as the librarian for this community and am grateful for the continued support from Hartland and St. Albans. Thanks to St. Albans contribution to our budget, all St. Albans residents can get a library card and check out anything from our collection for free.

We are always adding new materials and rearranging the library to give you better and easier access to the books, movies, and CDs that you want and need. We welcome suggestions regarding additions to the library. As usual donations are also welcome. We continue to offer the Maine Cloud Library, from which you can download eBooks and audiobooks from anywhere with just your library card number. Come in to find out your number anytime! In addition, over the past year we completed work on new laminated library cards for all current patrons.

We had another great year for the Summer Reading Program, complete with programs, goals, and prizes. The number of participants remained steady with 30 kids, ranging in ages from 1-13. For every 10 books the children read they received a book in return and they got to "pie the librarian in the face". We hope to continue this success this coming summer, the theme will be "A Universe of Stories" to commemorate the Apollo moon landing. Sign ups for the 2019 Summer Reading Program will begin in June and we hope to see more of you here! Feel free to let us know any suggestions of programs you want to see at your library for any age group.

We also offer Puppet Theater and Story Time on Saturday mornings at 10:30 a.m. The puppet shows have been a big hit so far but we are always hoping to get the word out to more parents in the community. We also have kids crafts once a month after story time, led by Beth Clark from the Board of Trustees and the Friends of the Hartland Public Library. The Friends of the Hartland Public Library have started a new lecture series titled "Travel Talks" and plan to continue more of this programming in 2019 including a Coffee House Night.

If anyone would like to join the Friends of the Hartland Public Library you can ask here at the library. We now have two Dungeons and Dragons groups, one for teens age 13 and up and one for adults and young adults, both groups are full at the moment. Should space open up we will let anyone interested know. We hope to continue holding programs that benefit members of the community of all ages.

If you wish to stay informed about programs at Hartland Public Library, visit our Facebook page, our new website <https://www.hartlandpubliclibrary.org>, or find our weekly updates written by Helen Gallagher, of the Board of Trustees and the Friends of the library, in the Rolling Thunder.

Sincerely,

Nick Berry, MLIS, Director
Hartland Public Library

Hartland & St. Albans Senior Citizens

Hartland and St. Albans Senior Citizens,

The Hartland and St. Albans Senior Citizens are glad to report that we have another successful year. We meet on Tuesday at the Hartland Fire Station, from 9:00am to 12:30pm. Our attendance averages 20 people a week.

Our officers for 2018-2019 are:

President:	Meredith Randlett
Vice President:	Barbara Fisher
Secretary:	Rita Farrington
Treasurer:	Jasper Farrington

To many, this is the only day of the week that they can join with other for conversation and good company. We are grateful for your donation. Without your help, we could not survive.

We would welcome new members anytime.

God bless you all!
Meredith Randlett, President
Rita Farrington, Secretary

Historical Society

To the citizens of St. Albans,

The Historical Society maintains the East St. Albans Library, lights the flags at the Veterans Memorial and preserves the history of St. Albans. We are always happy when someone shares a part of our Town history with us. We have a color scanner and can copy and return documents and pictures.

The Historical Society meets on the 4th Tuesday of the month at 6:30pm in the Heritage room at the Town Hall. In the warmer months we meet in the library building by the Memorial. Anyone is welcome to our meetings. We are open at Summerfest and by appointment. Call Joe Madigan at 938-2057 or Wendell Bubar at 938-4723.

We are privileged to have the continuing support of our community.

Respectfully Submitted,

Joe Madigan

President

Irving Tanning Community Center

Dear Citizens of Hartland, Palmyra, and St. Albans

The Irving Tanning Community Center has been very busy this year hosting many events and functions at our facility including community activities, private events, and the area children's sports program. Children from our 3 towns participate in our Tri-town Rec Program which features Basketball, cheering, and soccer hosted at our community center. There is a lot of work and many hands to help. The ITCC Board of Directors would like to thank all of the coaches and volunteers who help make this program a success especially Shawn and Betsy Coots who are leading the charge.

Many of our community organizations use the Irving Tanning Community Center. The Couples Club, Historical Society, and other groups use the community center to hold events and fundraisers to help sustain their causes. We have held Paint nights, music events, craft fairs, and more in an effort to build programming to meet the needs of our youth, adults, and families. We have a very active walking group that meets mornings 3 days a week and evenings 4 night a week. We are also home to the Great Moose Lake Fishing Derby.

We have many plans in the works to keep our Community Center an active and thriving place for all to enjoy. We are always looking for volunteers and ideas. Please help us save and continue to offer our communities a safe and active center for all, your support is critical to our success.

Respectfully submitted

Robin McNeil

President, Irving Tanning Community Center

938-4579



BUSINESS AND TECHNOLOGY CENTER

Kennebec Regional Development Authority - Annual Report: 2017-2018

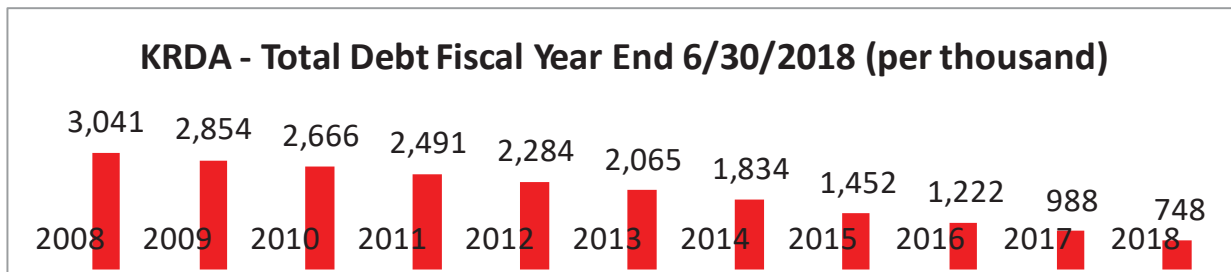
The Staff, General Assembly, and the 24-member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2018.

Kennebec Regional Development Authority (KRDA) has continued to improve its financial condition as evidenced by the graphical presentations below.

KRDA has grown what we own by sound fiscal management, including level budgeting and reduction of debt. Assessments to municipal members have remained unchanged since 2007.



KRDA was formed, by special Maine State legislation, for the specific purpose of bringing economic development and jobs to our region. FirstPark was created on approximately three hundred acres, adjacent to I-95 in Oakland, and was supported by twenty-four towns and cities. The purchase and the subsequent build out of the infrastructure were financed with a \$3,000,000 twenty-year bond. This bond was refinanced, at significantly lower interest rates, in 2010 and will be paid off in Nov. 2020. The balance of the bond is \$748,000 plus \$15,000 of associated interest.



Currently there are almost 1,000 people employed by the businesses in FirstPark. The Park's property valuation amounts to \$28,900,000, which is comprised of \$7,600,000 of personal property and \$21,300,000 of real estate. Total real estate taxes collected in 2018 totaled \$471,000.

For more detailed financial information please refer to our annual audited financial report. An electronic copy can be emailed upon request. KRDA/FirstPark can be contacted at either (207) 859-9716 or exdirector@firstpark.com

Respectfully Submitted,
James W. Dinkle
Executive Director, KRDA/FirstPark



MID-MAINE SOLID WASTE ASSOCIATION

The towns of Dexter, Exeter, Ripley, St. Albans, and Corinna are members that form the Mid Maine Solid Waste Association (MMSWA). Additionally, non-member municipalities using our facility include Guilford (since 2004) and Cambridge (since 1999). The Association is governed by a Board of Directors, which represents the interests of each of the participating member communities.

The MMSWA facility provides for the disposal of solid waste at its Transfer Station and operates a Recycling Facility on the premises. The site also offers demolition debris disposal, composting, tire disposal, white goods (refrigerators, appliances, etc.), universal waste (televisions, monitors, etc.), and metal disposal.

During 2018 MMSWA disposed of over 6,200 tons of municipal solid waste (household waste), 1,200 tons of wood waste (however 600 tons was burned on-site), 900 tons of landfill debris, 140 tons of compost, 50 tons of universal waste, 15 tons of food waste, and over 1,000 tons of recyclables including 250 gallons of paint. Because we process these items separately it is important for our residents to keep these items separated when bringing them in for disposal. MMSWA's recycling rate continues to hover around 40%, shy of the 50% mandated by the state. MMSWA strives to improve this percentage but needs the help of our patrons to accomplish this goal. Every year the cost of disposing household waste increases by 4 to 5%, so the more our residents recycle, the more each town's disposal fee increase can be minimized.

Please assist MMSWA in achieving its recycling goals by separating your trash prior to arriving at the facility. This allows our staff to maintain a clean, organized, and customer-friendly environment while increasing our recycling efforts. Remember, the more materials recycled, the less our waste disposal costs will increase in the future.

2018 has been a trying year for the facility. First, we have entered into an agreement with Coastal Resources, who will be taking our Municipal Solid Waste (MSW) for the next 15 years. Coastal is a state-of-the-art recycling facility which will take the MSW and process it into recyclables, industrial sugars, and bio-fuels. Their facility will be completed in the spring of 2019 and we should be making deliveries by May. The decision to join with Coastal was not an easy one. Each town was approached and voted to make this transition. MMSWA believes that

this change will help our facility achieve our recycling goals and save us money in the future. We have also changed the way we process wood waste. Our clean wood (brush and logs) will continue to be chipped and removed for recycled energy. Our demo wood will be burned on site with the ash shipped to a controlled landfill. Lastly our long-time superintendent relinquished his position and has moved on as town manager of Dexter. He will continue to work with MMSWA as a member of the Board of Directors.

The costs incurred to operate the MMSWA facility in 2018 was in the amount of \$1,050,000.00. This figure includes \$534,000.00 for household waste disposal and \$46,000 for landfill operations. We recovered \$162,000 with the sale of recyclable materials and saved \$105,000 in disposal costs as a result of recycled goods.

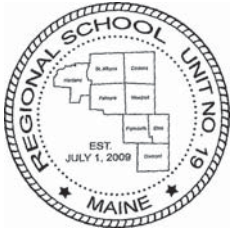
The fee schedule for 2019 will be the same as 2018. Rules for the use of the transfer station and recycling facility, as well as the schedule of fees and vehicle permits are available at your town office. Please feel free to contact us at MMSWA 924-3650 if you have any questions. Current permits are required in order to use the MMSWA facility. Hours of operation are 8am to 5pm Monday-Thursday and Saturday. We are closed on Fridays and Sundays.

An important reminder, please make a concerted effort to secure all incoming loads in order to prevent roadside debris.

If you have any questions about the DEP's rules pertaining to municipal waste, universal waste, or demolition debris, please feel free to contact MMSWA or visit the Department of Environmental Protection website at www.maine.gov/dep

Respectfully Submitted,

Greg Hathaway
Superintendent, Mid Maine Solid Waste Association



REGIONAL SCHOOL UNIT 19

*Corinna Dixmont Etna Hartland
Newport Palmyra Plymouth St. Albans*

PO Box 40 (182 Moosehead Trail)
Newport, ME 04953-0040

Telephone (207) 368-5091
Fax (207) 368-2192

Citizens of RSU 19,

It is my continued honor and privilege to be the Superintendent of Schools for your School District. I work very hard with the Board members from your towns to provide a high quality education for your students while taking into consideration the tax implications of our budget.

As we look back at 2018, we celebrate the community support behind all of our programs and especially our Class C State Champion Football team. Our students benefit tremendously from the members of our towns and the gifts they give to the boosters that provide for all of our teams and student organizations including the Arts and JROTC. We truly appreciate what everyone does for our students.

I believe 2019 will be a year of positive change for RSU 19. We will be moving into our new building and having our elementary students enjoy new to them buildings as well. We also hope to be passing buildings back to many towns. We are very excited for what is to come. Summer will start with moving the middle school students into the Nokomis Regional Middle School and then moving elementary students into the former middle schools (Sebasticook Valley Elementary and Somerset Elementary School). Etna and Dixmont and Plymouth will attend elementary school at the EDS facility. We have attempted to balance student populations throughout the elementary schools as best we can. It is possible that the high school opening may be delayed into October or November due to a variety of delays, but we will keep the towns updated as we get closer to our opening.

We continue to have audits that indicate that our financial challenges are behind us and we are pleased to announce our new business manager, Joe Chadbourne. He comes to us from the private sector and is learning the ins and outs of his position very quickly. He will be an asset to budget development this year. It will be a challenge to predict costs in our new configuration of buildings. We are going to work to keep the budget similar to the last few years.

Retaining the respect and integrity of the Superintendent's position remains one of my top priorities. We are striving toward open communication and accountability. We will continue working with community/business leaders to support high quality education. This will give students the skills and knowledge needed to be productive workers and therefore will support further economic development in our region. As always, please let us know if there are concerns or opportunities that you become aware of.

Yours in education,

Mike Hammer, Superintendent of Schools, RSU 19
mhammer@rsu19.org



SOMERSET COUNTY

Dawn M. DiBlasi
County Administrator
41 Court St.
Skowhegan, ME 04976
Tel. 474-9861

Email: DDiBlasi@somersetcounty-me.org

Communications – In 2018 the Communications Center processed 101,235 calls for service as opposed to last year's 94,052 calls for service showing a 7.7% increase from 2017 which was already up by 6%. This calculates to 277 calls for service per day and of those calls, we received 46,477 9-1-1 calls in 2018. This translates to 127 9-1-1 calls per day. This represents a 10% increase over 2017. There was a 6% increase in the number of wireless 9-1-1 calls from 2017 to 2018. This past year the Maine NENA (National Emergency Number Association) recognized Deputy EMA/Communications Director Tammy Barker as the Maine Director/Operations Manager of the year at its annual conference in May. Also, Maine NENA recognized Somerset RCC Supervisor Beth Moninski with the Silent Hero Award at the conference for consistently going above and beyond the call of duty.

EMA-The Somerset County EMA Office had a very busy year with multiple trainings and exercises, finalization of the Hazardous Mitigation Plan update, continued updates on the County Emergency Operations Plan, and overseeing the Award of a Homeland Security Grant in the amount of \$90,523.22. This grant was used to assist many first responder agencies with purchasing authorized equipment to reduce the burden on the local taxpayers. The citizens of Somerset County are being well served by the Somerset RCC and we are very proud of their accomplishments.

DA's Office - First Assistant, Frank Griffin has done a fantastic job taking over the DA's office in Somerset. They have processed/docketed approximately 2250 adult criminal cases and 350 Adult civil cases. We are very proud of the staff and our New Office Manager, Natalie Abraham.

Jail - In 2018 the Somerset County Jail became the first Jail in Maine to become PREA Certified, (Prison Rape Elimination Act). Even more impressive is that on 08/06/18, the Somerset County Jail became the second County Jail in the State to be fully accredited by the American Correctional Association. We also want to commend C-shift at the Jail for preventing a potential riot. Their immediate actions stopped the incident within a minute and a half! In addition, Sgt. Bugbee is overseeing the "Hats of Warmth" Inmate Knitting Program which has produced over 800 hats in the last three (3) years. They also provided over 36 hats to the public by leaving them on the SCJ Christmas Tree in the lobby free for the taking.

This program is solely dependent upon yarn donations and inmate volunteers. There is also a remembrance stone for Cpl. Eugene Cole and all officers that have given the ultimate sacrifice, (through donations and coordinated by Sgt. Bugbee) which has been installed in the front of the jail. Lastly, Compliance Manager Teshia Cates was awarded Employee of the Year for 2018 so we want to give a big shout out to Teshia for a job well done!!!

In **Deeds**, we commend Laura Price who was elected as the Register of Deeds and has sworn Arlene Demo in as her Deputy Registrar. The employees at the Registry have recorded 16,243 documents and 162 plans. Sadly, Martha Ouellette will be retiring after 40 years and we want to thank Martha for giving 110% to her job for more than 40 years. Thank you, Martha!

In the **Probate Court**, the Probate staff entered over 450 new cases in 2018. This does not include pending matters brought forward or continuing matters from years past. In addition, over 275 informal matters were handled by the staff. Finally, there was over 30 name change petitions, over 30 formal petitions for appointment and Probate of a Will, over 80 Guardianship and Conservatorship petitions as well as many adoptions and confidential matters heard before Judge Washburn.



Integrity Respect Fairness Dedication
SOMERSET COUNTY SHERIFF'S OFFICE



Dale P. Lancaster
Sheriff

In November, 2018, I was entrusted by the citizens of Somerset County to serve another four years as your Sheriff. It is a privilege and honor to be granted the opportunity to lead the dedicated men and women that work for the Somerset County Sheriff's Office.

The Sheriff's Office is responsible for the operation of the County Jail, law enforcement, court security, civil process, and primary policing for the Town of Madison.

Somerset County is approximately 4,000 square miles. The County is comprised of 27 towns, 6 plantations, and 83 unorganized townships. This year, I was appointed to a statewide Court Security Advisory Board and Board of Directors for NESPIN (New England State Police Intelligence Network).

Law Enforcement

2018 was marred with the murder of Corporal Eugene Cole in the Town of Norridgewock. In the early morning hours of April 25, 2018, Corporal Cole was attempting to arrest an individual who was involved in drug activity. A struggle ensued, and Corporal Cole was shot and killed. This heinous crime affected not only law enforcement but the citizens of Somerset County. Corporal Cole was an outstanding officer whose leadership and friendship will be greatly missed. The patrol division is comprised of 11 rural patrol deputies. One deputy is dedicated to patrolling the unorganized townships. The patrol division is overseen by a Lieutenant. The detective division is comprised of 3 detectives and is also overseen by a Lieutenant. In addition, the Sheriff's Office has partnered with MDEA (Maine Drug Enforcement Agency) to have an agent assigned to the detective division.

- This year the Sheriff's Office was successful in securing a federal grant, COPS Fast, to add the 11th deputy to the patrol division.
- Two deputies have graduated from the Maine Criminal Justice Academy Basic Training Program. Deputy Logan Roberts and Deputy Stephen Armiger.
- This year we were able to complete the installation and upgrade all mobile data terminals in patrol and detective vehicles. This was accomplished with grant and forfeiture money.
- The Sheriff's Office has been able to train and have a State certified accident Reconstructionist to assist in our traffic crashes.
- The Sheriff Office was able to secure \$188,283.48 in grant funding to augment operations.
- In 2018 the Sheriff's Office coordinated two Drug Take-Back days for Somerset County. 622 pounds of expired and unwanted prescription were collected and properly disposed.
- In 2018 the Sheriff's Office executed 30 drug search warrants which culminated with 43 individuals being charged. The drugs that were identified in Somerset County were heroin, fentanyl, cocaine, oxycodone, and crystal meth.
- In 2018 the Crimes against Persons Detective investigated 27 sex crimes. (One individual that was charged was convicted and sentenced to 20 years in prison with a lifetime registration requirement.) Detective Leal is a Children's Advocacy Center forensic interviewer.

Jail

The Somerset County Jail, when operating at full capacity, operates with 46 correctional officers, 8 shift supervisors, 2 cooks, 12 program and support staff, and 9 administrative staff to include Major Cory Swope who is the jail administrator.

- In 2018, The Somerset County Jail became nationally accredited (American Correctional Association). This was a 2 ½ year-long project. The County Jail is now operated at nationally accepted standards.
- The Jail's body scanner has prevented many cases of contraband from spreading in the facility. Other County Jails in the State have taken advantage of the body scanner to assist them in identifying contraband.
- The Jail has taken advantage of technology by implementing an electronic payroll program called Time-Clock Plus.
- The Jail has a new position in our programs division that assists individuals leaving the facility assimilating them back into the community.
- Administration worked at procuring several federal and state grants to subsidize the new position in programs and enhance the safety of our corrections officers, *i.e.* the purchase of ballistic vests for transport officers and respirators with filters for correctional staff.
- In 2018, the Somerset County processed 1,590 bookings. An increase of 37% over 2017.

Civil Process

In 2018 the Somerset County Sheriff's Office Civil Deputies received 2,493 papers to process, a slight decrease over 2017.

Calls for Service

- In 2018 the Sheriff's Office received 14,700 calls for service from our citizens. This represents approximately the same number of calls for service received in 2017.
- During 2018 the Sheriff's Office responded to 765 calls for service from the Town of Saint Albans, which is a 9.6% increase over 2017. These calls included 76 motor vehicle accidents, 36 motor vehicle stops, 69 calls requesting citizen assistance, and responses to domestic disturbances, thefts, burglaries, as well as other requests for police services.
- The Somerset County Sheriff Office remains committed to our core values: INTEGRITY-RESPECT-FAIRNESS-DEDICATION. The following graph represent our calls for service:

St Albans Summerfest Association

The annual summer festival known to locals as Summerfest was established in our town in 1989 as a way to foster community spirit and pride. This year Summerfest will be held on July 20, 2019.

We, once again, are inviting organizations around Maine to provide information booths for the community to enjoy and learn about our environment and how it impacts our future. Local artisans and vendors will have booths and presentations throughout the festival. We are working on including more entertainment and the fishing derby. As always, with the adding of activities comes the dire need of volunteers. Please contact us to help out where you can. Even a few hours are very helpful to ensure that the festival is successful and safe for all. The intent of the committee is to centralize activities downtown to be able to provide safety of all attendees. In order to provide safety, Water St. will be closed to all vehicle traffic during the festival.

We are well into our fundraising programs and have had several successful events so far, including the Holiday concert, Election bake sale, and Gift-wrapping event, and the Firewood raffle. Summerfest Association would like to thank area businessmen Seth Snowman of Snowman's Construction and Brady Snowman of S & S Energy for your generous donations for the firewood raffle. Be on the lookout for our upcoming Paint and sip event in our near future. The Summerfest Association is in agreement with Dudo's redemption (in Hartland on Hartland Ave) where you can donate your returnables to Summerfest, and we will receive your donation. All of these events provide funds to present a day-long event ending with a spectacular fireworks display. We are ramping up for one of the most successful fundraisers for the festival, the Advertising booklet that all have grown to love. This is where you will find the event schedule and see all of our area businesses offering their support to this community event. A thank you is in order to the Hartland and St Albans Lions Club for assisting in the sale of ads for the booklet. If you or your business is interested in placing an ad, please contact a committee member to receive the ad form. The Summerfest Association, would like to formally thank all past and present sponsors for their continued support. As we continue the planning process, if you have any questions, would like to join us, or just volunteer the day of the event contact a committee member. It is a goal of the Association to achieve a heightened interest in our community and its programs from all area residents in hopes to continue this summer celebration for many years to come.

This year Summerfest will be held on July 20, 2019 with a Western theme. So, dig out your cowboy boots and hats and come join in on the fun!

Respectfully submitted,
St Albans Summerfest Association
Char-lin Williams, Chairperson
207-938-2028

Tri-Town Food Cupboard Report

Tri-Town Food Cupboard

Tri-Town food Cupboard has had another busy year providing food to the low-income citizens of St. Albans. The number of people fed from St. Albans in 2018 was 1,411. The need for this program continues to grow.

Our board of directors consists of citizens of the four towns we serve, as do the volunteers. We wouldn't be able to do this work without these people who give freely of their time week after week.

We continue to apply for grants each year and depend on the generous donations of area groups and individuals to keep your shelves stocked. TTFC is very fortunate in that the donations have been enough to enable us to give out healthy food to those who need it. One of the grants we received this year enabled us to purchase a commercial grade meat slicer.

We thank the Town for its continues support of this program. We couldn't do this work without you.

Sincerely,
Judy Alton, President

ACCOUNT NAMES		BEGINNING	INT.	DEPOSITS	WITHDRAWALS	ENDING
SKOWHEGAN SAVINGS BANK	BALANCE	YEAR	YEAR	YEAR	YEAR	BALANCES
	1/1/2018	TO DATE	TO DATE	TO DATE	TO DATE	12/31/2018
CAPITAL RESERVES:						
225th CELEBRATION	\$8,196.15	\$4.94	\$5.00	\$0.00	\$0.00	\$8,206.09
BALL FIELD RESERVE	\$7,487.69	\$4.51	\$0.00	\$0.00	\$0.00	\$7,492.20
BRIDGES	\$52.37	\$0.03	\$0.00	\$0.00	\$0.00	\$52.40
COMMUNITY PARK & PLAYGROUND	\$171.43	\$0.10	\$0.00	\$0.00	\$0.00	\$171.53
DAMS RESERVE	\$306.95	\$0.18	\$0.00	\$0.00	\$0.00	\$307.13
FIRE DEPT CAPITAL EQUIPMENT	\$6,157.76	\$3.29	\$0.00	\$0.00	\$0.00	\$6,161.05
FIRE DEPT DONATION	\$10,218.30	\$6.36	\$2,735.00	\$2,623.86	\$0.00	\$10,335.80
FASSE FIRE DEPT GIFT	\$54,972.72	\$64.94	\$0.00	\$0.00	\$0.00	\$55,037.66
FIRE HALL RESERVE	\$178,678.58	\$697.05	\$50,100.00	\$0.00	\$0.00	\$229,475.63
HIGHWAY RESERVE DOT	\$74,375.82	\$79.61	\$44,504.00	\$49,500.00	\$0.00	\$69,459.43
PUBLIC WORKS EQUIPMENT	\$10,388.99	\$15.23	\$35,000.00	\$0.00	\$0.00	\$45,404.22
SALT & SAND STORAGE	\$8,225.91	\$4.96	\$0.00	\$0.00	\$0.00	\$8,230.87
TOWN HALL RESERVE	\$0.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.22
CAPITAL RESERVE TOTALS	\$359,232.89	\$881.20	\$132,344.00	\$52,123.86	\$440,334.23	
TRUST FUNDS:						
AP BIGELOW TRUST (Prin. \$3,000)	\$3,007.71	\$1.61	\$0.00	\$0.00	\$0.00	\$3,009.32
CEMETERY TRUST (Prin. \$91,896.76)	\$211,550.76	\$743.24	\$3,971.00	\$0.00	\$0.00	\$216,265.00
CROCKER CEMETERY (Prin. \$8,500)	\$10,023.32	\$6.05	\$0.00	\$0.00	\$0.00	\$10,029.37
MINISTERIAL TRUST (Prin. \$1,190.54)	\$5,205.23	\$3.13	\$0.00	\$0.00	\$0.00	\$5,208.36
ROBINSON CEMETERY (Prin. \$1,000)	\$1,620.50	\$0.98	\$0.00	\$0.00	\$0.00	\$1,621.48
SPRINGER TRUST (Prin. \$10,000)	\$10,105.16	\$6.09	\$0.00	\$0.00	\$0.00	\$10,111.25
TRUST FUND TOTALS	\$241,512.68	\$761.10	\$3,971.00	\$0.00	\$0.00	\$246,244.78
STATEMENT TOTALS	\$600,745.57	\$1,642.30	\$136,315.00	\$52,123.86	\$686,579.01	
Cemetery Principals were determined by researching the town records, the amount shown will change as deposits are made to the bank and the bank is notified of the changes to principal.						

Town of St Albans Employee Salaries

	FICA	MEDICARE	HEALTH INS.	INCOME PRO- TECTION	RETIRE- MENT	OVERTIME ADDITIONAL HOURS	REGULAR SALARY	TOTALS WITH BENEFITS
Full & Part-time Employees								
Tony Bennett, Admin. Asst.	1,456.56	340.61	84.84	330.81	939.84	339.32	23,153.98	\$26,645.96
Jesse Curtis, Highway Dept.	1,827.19	427.39	11,103.72	398.16	1,239.61	2,239.29	28,752.41	\$45,987.77
Stacey Desrosiers, Town Clerk p/t	387.56	90.63	0.00	0.00	251.94	2,860.82	6,642.51	\$10,233.46
Steve Emery, Road Comm./Pt Highway	2,953.00	690.65	11,103.72	554.28	1,926.06	7,986.67	40,163.34	\$65,377.72
Elizabeth (Liz) Gagnon, Town Clerk p/t	160.83	37.61	0.00	0.00	111.48	0.00	2,594.07	\$2,903.99
Bruce Hewins, Highway Dept.	2,047.04	478.88	11,103.72	431.04	1,363.57	2,895.33	31,190.84	\$49,510.42
Dave Huff (on call ACO)	155.04	36.24	0.00	0.00	0.00	0.00	2,500.00	\$2,691.28
Emillie Lemire, Admin. Asst.	1,209.97	282.99	18.93	73.38	597.77	735.79	18,780.37	\$21,699.20
Cathleen Martin, Bookkeeper p/t	625.23	146.26	0.00	0.00	388.97	986.64	9,097.24	\$11,244.34
Patricia Murphy, Bookkeeper p/t	83.40	19.50	0.00	0.00	55.52	185.14	1,387.92	\$1,731.48
Rhonda Stark, Town Manager	3,223.14	753.80	14,554.56	814.20	2,280.50	0.00	57,007.05	\$78,633.25
Char-Lin Williams, Custodian p/t	76.35	17.88	0.00	0.00	0.00	0.00	1,230.00	\$1,324.23
C. John Wilson, CEO p/t	574.40	134.62	0.00	0.00	0.00	0.00	9,268.11	\$9,977.13
Fire Department-On Call								
Jason Emery, Chief	248.00	58.00	0.00	0.00	0.00	0.00	4,000.00	\$4,306.00
Ronnie Finson, 1st Asst.	46.50	10.88	0.00	0.00	0.00	0.00	750.00	\$807.38
Robert Worster, 2nd Asst.	46.50	10.88	0.00	0.00	0.00	0.00	750.00	\$807.38
Direct Hire to work in fire station	87.42	20.47	0.00	0.00	0.00	0.00	1,410.00	\$1,517.89
Firemen call pay (184paid in 2018)	356.81	83.49	0.00	0.00	0.00	0.00	5,755.00	\$6,195.30
Emergency Management Director								
David Crocker	31.00	7.25	0.00	0.00	0.00	0.00	500.00	\$538.25
Selectmen								
Todd Brown	74.40	17.40	0.00	0.00	0.00	0.00	1,200.00	\$1,291.80
Thomas Short	80.60	18.85	0.00	0.00	0.00	0.00	1,300.00	\$1,399.45
Hiram Weymouth	86.80	20.30	0.00	0.00	0.00	0.00	1,400.00	\$1,507.10
TOTALS:	\$15,837.74	\$3,704.58	\$47,969.49	\$2,601.87	\$9,155.26	\$18,229.00	\$248,832.84	\$346,330.78
Tony Bennett Resigned 10/2018								
Stacey Desrosiers Retired 3/2018								
Elizabeth Gagnon Hired 11/2018								
Emillie Lemire Elected 3/2018								
Cathleen Martin Hired 1/2018								
Patricia Murphy Resigned 1/2018								

CEMETERY LOT ANNUAL FEES					
PAST DUE					
AS OF 12/31/2018					
* Full payment received after books closed.					
LISTED NAME OF OWNER	LOT NAME	Lot #	Cem.	AMOUNT DUE	
Bailey, Brenda-Estate of Glenna	Carmichael	505	Village	57.00	
Field, Jr Harold	Field	186	Village	28.50	
Grandmason, Joyce	Alton	434	Village	9.50	
Hubbard, Thelma	Hatch	288	Village	9.50	
Oliver, Susan	Oliver	77	Maloon	9.50	
Snowman, David	Southard	390	Village	9.50	*
Washburn, Nellie	Cross	190	Village	116.50	
Webber, Vernon	Webber	245	Village	47.50	
We are looking for current contact information on the following individuals					
or relatives as these accounts are long past due.					
Goodwin, Patricia	Mills	268	Village	123.00	
Huff, Beulah	Russell	166	Village	88.00	
McDougal, Craig	Field	180	Village	97.50	
McDougal, Craig	Field	181	Village	97.50	
Parkhaust, Doug	Parkhaust	126	Maloon	97.50	
Smith, Guy	Smith	240	Village	88.00	
With a one time fee of Perpetual Care you would no longer receive an annual bill.					
Costs Perpetual Care					
Lot Size					
Single Lot 10' x 4'	\$100				
Double Lot 10' x 6'	\$150				
Triple Lot 10' x 10'	\$200				
Family Lot 10' x 20'	\$300				

TAXES

2018 Unpaid Taxes as of 12/31/2018

* Full payment received after books closed

** Partial payment received after the books closed

ADKINS, HOLLY	2,233.17		CONKLIN, JR., PAUL	2,812.01	
AINSWORTH, RYAN	567.10		CONKLIN, PAUL SR	672.81	
ALLEN, DONNA	773.47		COOK & HUFF DEV. INC	253.10	
AMES, TIMOTHY A	916.08		COOK, HENRY L. - EST.	414.42	
ANTHONY, CHRISTOPHER	221.47		COWING, DEAN A	553.68	
ANTHONY, CHRISTOPHER	755.01		CRAY, JOHN	1,176.15	
ANZALONE, JAMES E	1,535.20		CROCKER, ROBERT	657.70	
ARSENAULT, TIM	1,069.13		CROSBY, HARRY F SR	208.05	
BABIGIAN, DICKRAN -TRUSTEE	3,390.86	*	CROSS, AMANDA L	2,729.80	
BAGLEY, JAMES E II	1,122.45		CURRIER, RONALD ET ALS	2,088.88	
BANK OF AMERICA	2,895.90		CURTIS, NORMAN	1,649.29	*
BARROWS, BRIAN	13.99	*	DAVIS, HOWARD	374.16	
BARROWS, BRIAN	10.03		DAWSON, POLLY	1,025.14	
BELANGER, PAMELA	542.82		DENBOW, CHARLES	255.73	
BELLROSE, JEREMY	637.57		DODGE, RICKY	2,389.20	
BENGTSON, ANDREW G	456.36	*	DODGE, TIFFANY	359.05	
BENNETT, JENIFER & JEREMY	588.92		DONALDSON, VICTORIA	498.31	
BESHENICH, SARAH E	2,310.35	**	DONDERO, ROBERT	10.79	
BOULEY, ROBERT N	1,124.13		DSV SPV2, LLC	1,575.47	
BRADBURY, ANTHONY	812.66		DUNCOMBE, PETER - ESTATE	129.20	
BRADBURY, MARCIA	419.45		ERVING, RANDY - EST.	1,474.80	
BRAWN, CYNTHIA	407.70		ESTES, BARBARA - EST.	361.11	
BREEN, HERON	1,087.22		FAREWELL, GEORGE	833.88	
BROWN, CHARLES	1,229.83		GALLAGHER, DEBORAH L	1,674.45	
BROWN, FRANK W	904.34		GENTILE, JOHN	577.17	
BUBAR, STEPHEN	649.32		GERRY, STEPHEN - LIFE ESTATE	278.52	
BUSSELL, SANDY J	1,063.73		GIFFORD, TORI	100.67	
BUTLER, PAUL	394.29		GLIDDEN, JOSEPH JR	1,073.80	
BUTTKE, TAMMY, MICHAEL	540.25		GLIDDEN, JOSEPH JR	1,145.94	
MARGARET, & BRUCE			GOULD, KEITH R	484.89	
CALL, REX	154.36		GOULD, MAURICE	1,837.21	
CAMPBELL, KELLY	387.58		GOULD'S DBL DIAMOND CO	595.63	
CARMICHAEL, GARY	1,609.20		GOULD'S DBL DIAMOND CO	875.82	
CARMICHAEL, MILES JR	266.78		GREAT MOOSE LAKE CAMPS	83.89	
CHAPDELAINE, SCOTT	2,687.85		GREAT MOOSE LAKE CAMPS	5,238.12	
CHAPDELAINE, SCOTT	1,077.15		GREENLEAF, MICHAEL	531.87	
CHAPMAN, MURRAY	758.37		GREGORY, THOMAS III	208.05	**
CHERNISKE, TIMOTHY A	308.17		HAMILTON, COREY	805.08	
CHILDERS, CLIFTON	214.76		HANNY, RICHARD	2,714.70	
CHIPMAN, KRISTEN	832.19		HANNY, RICHARD	553.68	
CHURCH, JEFFREY M.	178.84		HARTING, BRIAN S	392.47	
CLUKEY, CHARLES	1,890.90	*	HARVILLE, THOMAS	255.03	
COHEN, CLAIRINA	540.25		HARVILLE, THOMAS	505.81	
COHEN, CLAIRINA	221.47		HAVILAND, LOUISE F. &	583.03	
COLLARD, EDWARD J	1,627.48		ROBBINS, JAMES Z.		
COLLARD, EDWARD J	416.10		HAYNES, LILLIAN F	270.12	

HENDERSON, DANIEL	1,244.93		MARTIN FAMILY FARM	3,206.30	
HOLT, TIMOTHY	300.33		MARTIN FAMILY FARM	2,969.72	
HOLT, TIMOTHY	1,095.61		MARTIN, KEITH M	954.68	
HOPKINS, CARL ESTATE	914.30	*	MARTIN, LYNNETTE, SPRINGER	505.03	
INDIAN LAKE MARKET	1,988.20		MARTIN, WILLIAM G	3,614.00	
JACQUES, JENNIFER	171.14		MCAVOY, ROBERT	729.85	
JOHNSON, MARTIN	2,056.99		MCCUE, KENNETH	984.88	
JOHNSON, MARTIN J	728.17		MCGRAW, DAVID H., SR.	434.56	
JOHNSON, MARTIN J	97.87		MCNALLY, BOYD - ESTATE	1,528.49	
JOHNSTON, DAVID A	874.14		MCNALLY, BOYD - ESTATE	1,605.67	
KEEGAN, CHARLES	681.19		MCNICHOL, JULIE	1,327.15	
KEEGAN, CHARLES	379.19		MCNICHOL, JULIE	1,169.44	
KING, CHARLIE	937.90		MCPECK, WILLIAM	2,813.69	
KING, CHARLIE	662.74		MCTAGUE, EDWARD	869.11	
KNIGHT, LARRY	364.09		MITCHELL, JUDITH	40.87	
KNIGHT, LARRY	562.06		MITCHELL, WAYNE	258.48	*
KNIGHT, LARRY	315.43		MORSE, CHESTER JR	1,041.93	
KOKOTOVICH, KEVIN	1,692.91		MORSE, NICOLE R	936.22	
KRAUSE, DAVID B	766.76		MOWER, BRIAN	1,387.09	**
LACHANCE, PAUL	2,407.65		MRAZIK, PAMELA	649.32	
LACHANCE, PAUL	3,078.79		MRAZIK, PAMELA	1,166.07	
LARRABEE, ANGEL J	293.62		MRAZIK, PAMELA	2,644.23	
LARRABEE, ANGEL J	600.66		MRAZIK, PAMELA	2,909.32	
LARRABEE, ANGEL J	270.12		NEAL, MICHAEL	721.46	
LEBRETON, KATHRYN	1,104.69	*	NEWCOMBE, LINDA	260.07	
LEIGHTON, CHARLENE	557.03		NICHOLS, HEIKO	327.17	*
LESPERANCE, SHYLO	260.07		NOBLE, CHARLES	403.44	
LESPERANCE, SHYLO	490.42		NOVO, ANTONIO M	1,429.49	
LEVASSEUR, ROBERT	491.59		O'BRIEN, JAMES	325.50	*
LEVASSEUR, TAMARA	256.71		O'BRIEN, JAMES	248.32	*
LIBERTY, GEORGE JR	278.52		O'BRIEN, LISA C	3,436.15	*
LINNEHAN, MICHAEL	855.68		OUELLETTE, BRANDON R	511.74	
LITT, JORDAN M	157.71		PARKHURST, JOHN	638.12	*
MACCHI, JASON	1,068.77		PARSONS, DAVID	2,062.03	
MACDONALD, SUSAN E	609.09		PATTEN, BRUCE	155.21	**
MADDOCKS, AMANDA	352.34		PELLETIER, MICHAEL A	389.25	
MAHER, SEAN M	192.95		PLOURDE, ROBERT	330.04	*
MALOON, MELANIE	340.60		POST, HARLOW	637.57	
MAPLE MECHANICAL SVC	4,910.95		POST, HARLOW	2,276.79	
MARBLE, SCOTT	315.43		POST, HARLOW & JANICE	422.81	
MARBLE, SUSAN E	1,942.90		PROVENCHER, MICHAEL	65.44	
MARIN, PATRICIA	488.25		PROVENCHER, MICHAEL	3,939.50	
MARSHALL, GERALD	1,835.52		PROVENCHER, MICHAEL	434.56	

PROVENCHER, MICHAEL	1,609.01		STEVENS, CATHERINE	313.76	
PULLEN, EVERETT S	2,233.17		STOCKS, JEFFREY	889.22	
RANDLETT, THOMAS	409.39	*	SWAIN, AMANDA	979.84	
RAPPLEYEA, KRISTOPHER	1,286.88		SYLVIA, KENNETH	192.84	
REYNOLDS, DELBERT - EST	637.57		SYLVIA, ROBERT	701.32	
RICE, DONALD ESTATE	2,088.88		TAFT FAMILY ME TRUST	446.30	
RICHARD, JEFFREY	2,988.18		TAFT, RICHARD	149.33	
ROBBINS, CODY	1,384.20		TEMPLE, LEROY	983.20	
ROBBINS, JESSICA	2,083.84		TETREAUULT, BRUCE	834.73	
ROWE, ARTHUR T JR	742.86		THODY, FREDERICK	330.53	**
ROWELL, EARNIE	1,409.36	**	TOMPKINS, DARLENE	364.09	*
ROWELL, TERRY	489.92		TOWLE, LEON	156.03	
RYCOLE LLC	46.98		TRAFTON, LANCE A	424.20	**
RYCOLE LLC	38.59		VACHON, JOHN	498.31	
RYCOLE LLC	1,947.94		VARNEY, DEAN M	493.28	
SALLEE, DAVID	652.67		VEARA, KERRY A	634.21	
SAMPSON, LEIGH	238.25		VICNAIRE, SHAWNA	134.22	
SAMUELS, JOHN	268.45	*	VILES, NADIA D	790.24	
SAWYER, PHILLIP	699.64		VONDERHEIDE, SUSAN G	1,486.54	
SCAMMAN, DANIEL	6.73		VONDERHEIDE, SUSAN G	1,788.28	
SERENO, DON P	1,682.85		WASHBURN, ALFRED	1,952.97	
SERENO, DON P	1,494.93		WEBBER, DANA W JR	278.52	
SERENO, DON P	156.03		WEBBER, DANA W JR	1,823.78	
SHAW, JON	968.10		WELCH, ALFRED III	724.81	
SHEPHERD, PAUL	186.24		WELCH, DEBORAH	206.37	*
SHIBLES, WILLIS JR	1,513.38	*	WELCH, MARGUERITE	140.94	
SIMPSON, CHERYL	1,067.09		WENTWORTH, RICHARD	597.30	
SKINNER, CHRISTOPHER	243.28		WENTWORTH, RICHARD	401.00	
SMITH, EDWARD A	493.28		WESTLAKE, KRISTEN	792.22	
SNOWMAN, SETH A	731.53		WHEELER, JENNIFER L	749.99	
SOUICIE, JULIE	731.53		WILBER, RUTH	30.20	
SPROUL, JARRED	618.56		WILLIAMS, MARGARET	972.92	
			ZAHURANEC, MAXWELL V	243.28	
			TOTAL	229,541.78	

2017 Unpaid Taxes as of 12/31/2018

* Full payment received after books closed

** Partial payment received after the books closed

ADKINS, HOLLY	2,430.48		KOKOTOVICH, KEVIN	1,858.08	
ANTHONY, CHRISTOPHER	292.35		LEVASSEUR, ROBERT	592.79	
ANTHONY, CHRISTOPHER	847.59		LEVASSEUR, TAMARA	329.68	
AUBRY, AMANDA	279.50		LIBERTY, GEORGE JR	352.79	
BAGLEY, JAMES E. II	1,246.97		MARTIN FAMILY FARM	3,440.17	
BANK OF AMERICA	1,600.35		MARTIN FAMILY FARM	3,217.58	
BESHENICH, SARAH E.	1,142.10	*	MCAVOY, ROBERT	837.69	
BRADBURY, MARCIA	456.88		MCCUE, KENNETH	1,101.19	
BROWN, FRANK W.	1,051.96		MCGRAW, DAVID H., SR.	518.12	
BUBAR, STEPHEN	759.07		MCTAGUE, EDWARD	312.03	
BUSSELL, SANDY J.	628.39		MORSE, CHESTER JR	1,161.64	
BUTTKE, TAMMY, MICHAEL	636.81		MORSE, NICOLE R.	1,049.64	**
MARGARET, & BRUCE			MOSHER, HAROLD	967.14	
CALL, REX	221.25		MOSHER, HAROLD	696.62	
CHAPMAN, MURRAY	861.21		NICHOLS, HEIKO	404.35	*
CHIPMAN, KRISTEN	374.56	**	PELLETIER, MICHAEL A.	93.02	
COHEN, CLAIRINA	630.11		POST, HARLOW	733.22	
CONKLIN, JR., PAUL	1,733.20	**	POST, HARLOW	2,871.75	
CRAY, JOHN	1,310.56		POST, HARLOW & JANICE	589.23	
CROSS, CARL L II - ESTATE	2,956.68		PULLEN, EVERETT S.	2,423.78	
DAWSON, POLLY	1,143.86		REYNOLDS, DELBERT - ESTATE	753.31	
DODGE, TIFFANY	412.21		RICHARD, JEFFREY	2,457.27	
ERVING, RANDY	1,264.74		ROBBINS, CODY	1,407.58	
FAREWELL, GEORGE	880.24		ROBBINS, JESSICA	2,276.07	
GENTILE, JOHN	654.52		ROWELL, TERRY	590.18	
GIFFORD, TORI	164.36		SERENO, DON P.	1,847.40	
GLIDDEN, JOSEPH JR	1,195.41		SERENO, DON P.	1,641.61	
GLIDDEN, JOSEPH JR	1,278.56		SERENO, DON P.	223.03	
GOULD, KEITH R.	933.69		SHAW, JON	1,083.42	
GOULD, MAURICE	2,004.25		SHEPHERD, PAUL	176.23	
GOULD'S DBL DIAMOND CO	688.77		SMITH, EDWARD A	587.03	
GOULD'S DBL DIAMOND CO	985.65		SOUKIE, JULIE	834.73	
HARVILLE, THOMAS	331.46		STEVENS, CATHERINE	346.51	
HARVILLE, THOMAS	588.96		SYLVIA, ROBERT	825.25	
HENDERSON, DANIEL	1,334.07		TAFT, RICHARD	213.61	
JOHNSON, MARTIN	1,863.84	**	TOMPKINS, DARLENE	443.46	*
JOHNSON, MARTIN	665.29	**	VACHON, JOHN & LUCY	585.67	
JOHNSTON, DAVID A	983.87		VEARA, KERRY A	740.15	
KAJA HOLDINGS 2, LLC	1,733.64		VICNAIRE, SHAWNA	199.91	
KEEGAN, CHARLES	779.43		VILES, NADIA D	654.92	
KEEGAN, CHARLES	466.15		WASHBURN, ALFRED	2,126.91	
KNIGHT, LARRY	443.46		WENTWORTH, RICHARD	697.25	
KNIGHT, LARRY	653.22		WENTWORTH, RICHARD M.	482.57	
KNIGHT, LARRY	391.90		ZAHURANEC, MAXWELL V.	315.47	
			TOTAL	86361.62	

**Tax Acquired Property
as of 12/31/2018**

2018 Tax Acquired Property			2017 Tax Acquired Property		
AITHER, BRETT	307.03		AITHER, BRETT	383.02	
AITHER, BRETT	281.87		AITHER, BRETT	356.35	
AITHER, BRETT	1,260.04		AITHER, BRETT	1,392.73	
FIELD, HAROLD JR-EST.	991.59		FIELD, HAROLD JR-EST.	1,108.31	
KIMBALL, CRAIG E.	446.30	**	KIMBALL, CRAIG E.	175.03	*
ROBERTS, PATRICIA	374.16		ROBERTS, PATRICIA	454.12	
THALER, JAMES	243.28		THALER, JAMES	315.47	
TOTAL	3,904.27		TOTAL	4,185.03	

2016 Tax Acquired Property		
AITHER, BRETT	553.02	
AITHER, BRETT	343.77	
AITHER, BRETT	961.64	
FIELD, HAROLD JR-EST.	1,023.32	
KIMBALL, CRAIG E.	422.30	*
ROBERTS, PATRICIA	398.82	
THALER, JAMES	486.20	
TOTAL	4,189.07	

**Unpaid Personal Property
as of 12/31/2018**

2018 Unpaid Personal Property			2017 Unpaid Personal Property	
DIRECTV, INC	135.91	*	MARTIN FAMILY FARM	88.88
INDIAN LAKE MARKET	40.27		TOTAL	88.88
MARTIN FAMILY FARM	83.89			
SNOWMANS OIL	30.20	*		
SUNRISE REST & BAKERY	152.69			
TOTAL	442.96			

Auditor's Report

Town of St. Albans, Maine

ANNUAL FINANCIAL STATEMENTS
(with required and other supplementary information)

For the Year Ended December 31, 2018

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Email: bta@btacpa.com

Independent Auditor's Report

Board of Selectmen
Town of St. Albans, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund and the remaining fund information of the Town of St. Albans, Maine as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the remaining fund information of the Town of St. Albans, Maine, as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 10 and 29 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2019, on our consideration of the Town of St. Albans, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of St. Albans, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of St. Albans, Maine's internal control over financial reporting and compliance.

Charlene Whitehouse, FPA, CPA

February 8, 2019

TOWN OF ST. ALBANS, ME
Management's Discussion and Analysis
Year ending December 31, 2018

As management of the Town St. Albans, 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, 2018. We encourage readers to consider the information presented in conjunction with the basic financial statements and the accompanying notes to those financial statements.

THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the Town of St. Albans, Maine using the integrated approach prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-wide* Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred with regard to inter fund activity, payables, and receivables as prescribed by the statement.

The Fund Financial Statements include statements for each of the two categories of activities within the Town – governmental and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

We are pleased to report that the Town has received unmodified opinions from its auditors. This means that the Town of St. Albans' financial statements are fairly presented in all material respects.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and its activities. The statements include all assets and liabilities of the Town using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Under accrual accounting, revenues are recognized when earned and expenses are recorded when incurred, irrespective of the timing of the receipt and disbursement of cash.

The Statement of Net Position reports the Town's net position. Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources and is one way to measure the Town's financial health or financial position. Viewed another way, it is what is left over after assets are used to satisfy liabilities. Over time, increases and decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Town's property tax base and the condition of the Town's infrastructure.

The Statement of Activities illustrates what it costs to provide public services such as administrative services, public works, fire, planning and code enforcement, assessing, town clerk, social services, education, debt and capital expenses. It also identifies the resources necessary to finance those services such as property taxes, other taxes and user fees, license and permit fees, intergovernmental revenue, investments and other miscellaneous revenues.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by law and by bond covenants. However, other funds are established to help control and manage funds for particular purposes, or to demonstrate that the Town is in compliance with legal requirements regarding the use of certain taxes, grants, or other monies. The Town's basic activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances that remain at year-end. These funds are reported using an accounting method called modified accrual

accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a short-term view (approximately one year) of the Town's most readily available assets and current liabilities, along with the resources that flow in and out during the year or shortly thereafter. These statements help to assess the Town's ability to meet its financial obligations over the next twelve months. The difference between the governmental funds financial statement and the government-wide financial statement of activities is reconciled in Statement 4A.

THE TOWN AS A WHOLE

The Town is providing condensed financial information for the year 2018 and comparative information for 2017.

	2018	2017
	Governmental	Governmental
	Activities	Activities
Assets:		
Current and other assets	\$ 2,051,728	\$1,912,344
<u>Capital assets (net)</u>	<u>\$ 1,198,717</u>	<u>\$1,394,456</u>
Total assets	\$ 3,250,445	\$3,306,800
Liabilities:		
Accts. Payable	\$ 4,069	\$ 21,343
Accrued payroll & expenses	\$ 5,462	\$ —
Due to other agencies	\$ 2,602	\$ 137,532
Prepaid property taxes	\$ 2,172	\$ 25,897
Long-term debt outstanding (> 1 yr)	\$ 117,080	\$ 435,958
Long-term debt outstanding (< 1 yr)	\$ 95,583	\$ —
Capital Leases	\$ 215,981	\$ —
Total liabilities	\$ 442,949	\$ 620,730
Net Position:		
Net investment in capital assets	\$ 770,073	\$ 830,780
<u>Unrestricted</u>	<u>\$2,037,423</u>	<u>\$1,855,290</u>
Total net position:	\$2,807,496	\$2,686,070

GOVERNMENTAL ACTIVITIES

The cost of all governmental fund activities for 2018 was \$3,260,941. Most of that amount \$2,170,219 was paid as "pass through" assessments to RSU 19, Somerset County and First Park. As shown in the statement of Revenues, Expenditures and Changes in Fund Balances, the amount paid by taxpayers through local property taxes for all governmental activities was \$2,626,965.

The Town paid for the remaining portion of governmental activities with non-property taxes and other revenues, such as interest earnings, state revenue sharing, excise taxes, homestead exemption reimbursement, grants, reserve accounts and other miscellaneous revenues.

The Town's governmental activities include administrative services (including insurance, employee benefits, and other organization-wide expenses), public works, fire, planning and code enforcement, assessing, social services, education, debt and capital expenses.

The net expense represents that portion of governmental activities expenses that was offset by other general revenues or supported by local property taxes.

Statement of Activities

Total resources of \$6,068,437 were available during the year to finance governmental activities, consisting of restated net position of \$2,696,278 at January 1, 2018, program revenues of \$42,920 and general revenues of \$3,329,239.

Total governmental activities expenses were \$3,260,941. Net position increased by \$111,218 from a restated balance of \$2,696,278 to \$2,807,496 and there was a restatement of prior year accounts of \$10,208, total change from prior year \$121,426 or 4.5%. Total governmental activities expenses increased by \$67,379 or 2.11%; net expenses for governmental activities increased by \$121,426 or 4.52% from 2017 to 2018.

Statement of Activities	2018 Governmental Activities	2017 Governmental Activities
Revenues:		
Program Revenues:		
Charges for service	\$ 17,312	\$ 21,270
Operating grants and contributions	25,608	6,322
General Revenues:		
Property taxes	\$2,626,965	\$2,596,688
Excise tax	374,861	348,557
Grants & contributions	231,702	—
Intergovernmental	—	204,304
Gain on sale of assets	2,500	—
Liens & Interest charges on taxes	20,276	—
Interest income	60,689	20,406
Miscellaneous revenues	12,246	278,801
Total Revenues	\$3,372,159	\$3,476,348
Expenses:		
Program Expenses:		
General Government	\$ 239,888	243,024
Protection	204,695	232,170
Health and welfare	17,515	13,618
Public Works	603,047	573,616
Public Service	19,361	18,258
County tax	393,629	376,418
Education	1,761,712	1,705,557
First Park	14,878	14,374
Interest expense	6,216	8,648
Capital Outlay	—	7,879
Total Expenses	\$3,260,941	\$3,193,562
Net position – beginning restated	\$2,696,278	\$2,403,284
Change in net position	111,218	282,786
Net position – ending	\$2,807,496	\$2,686,070

The Town's governmental activities include administrative services (including insurance, employee benefits, and other organization-wide expenses), public works, fire, planning and code enforcement, assessing, social services, education, debt and capital expenses. Each program's net cost (total cost less revenues generated by the activities) is presented as follows for 2018 with a 2017 comparison.

	2018 Expense	2018 Program Revenue	2018 Net Expense	2017 Net Expense
Governmental activities:				
General Government	\$ 239,888	\$18,009	\$221,879	\$221,754
Protection	204,695	658	204,037	232,170
Health and Welfare	17,515	7,555	9,960	13,618

Public Service	19,361	—	19,361	18,258
Public works	603,047	8,069	594,978	573,616
County tax	393,629	—	393,629	376,418
Education	1,761,712	—	1,761,712	1,705,557
First Park	14,878	8,629	6,249	8,052
Interest long-term debt	6,216	—	6,216	8,648
Capital Outlay	—	—	—	7,879
Total governmental activities	\$3,260,941	\$ 42,920	\$3,218,021	\$3,165,970

The net expense represents that portion of governmental activities expenses that was offset by other general revenues or supported by local property taxes. No attempt has been made to apportion general revenues to the various governmental activities as a means of determining the relative degree to which they are supported by local property taxes.

DEBT ADMINISTRATION

The Town borrowed \$510,000 at 2.35% from Skowhegan Savings Bank for a road paving project in 2013. The remaining balance as of December 31, 2018 was \$72,857.16. The bond will be paid in full in November 2019.

In 2017, the town borrowed \$184,583 from the Maine Municipal Bond Bank at a rate of 1%, plus fees, for eight years to pay its portion of the 60' x 108' sand salt shed building located off the Hartland Road at the site of the old landfill. The total cost of the project was \$376,757 of which \$294,826 was determined to be eligible for reimbursement at the rate of 61.55% from the State of Maine Department of Transportation. The town received reimbursement in the amount of \$181,478.95. This loan will be paid in full October 2024. The remaining balance as of December 31, 2018 was \$151,976.28.

LEASE PURCHASES

The town has a lease to own purchase agreement with Gorham Leasing for our 2016 Case loader backhoe at an interest rate of 3.250% for five years, which will be paid in full in July 2020. We also have a lease to own purchase agreement with Santander Leasing Corp at an interest rate of 2.74% for ten years, which will be paid in full in 2025 for our 2018 International E-1 fire truck which we took possession of in September 2017.

THE TOWN'S FUNDS

The following is an analysis of account balances in the Town's general fund for 2018. Comparative information is also presented for fiscal years 2017 and 2016.

	2018	2017	2016
Revenues by source:			
Property Taxes	\$2,657,597	\$2,549,948	\$2,519,161
Excise Taxes	\$ 374,861	348,557	\$ 335,640
Intergovernmental	\$ 283,779	204,304	\$ 173,006
Investment earnings	\$ 8,697	—	—
Charges for service	\$ —	21,270	\$ 19,188
Liens & Interest charges	\$ 20,276	20,406	\$ 17,565
Licenses & Permits	\$ 17,312	—	—
Miscellaneous Other revenue	\$ 37,768	285,123	\$ 62,660
Totals	\$3,400,290	\$3,429,608	\$3,127,220
Expenditures by function:			
General Government	\$ 236,229	\$ 249,315	\$ 244,305
Protection	\$ 183,548	\$ 210,403	\$ 184,902
Health and Welfare	\$ 17,515	\$ 13,618	\$ 8,884
General Assistance	\$ 17,624	\$ —	\$ —

Public Works	\$ 473,525	\$ 496,979	\$ 915,279
Public Service	\$ —	\$ 16,520	\$ 15,924
Somerset County	\$ 393,629	\$ 376,418	\$ 367,144
RSU 19	\$1,761,712	\$1,705,557	\$1,590,942
Oakland First Park	\$ 14,878	\$ 14,374	\$ 14,631
Principal retirement	\$ 95,357	\$ 95,134	\$ 72,857
Interest Expense	\$ 6,216	\$ 8,648	\$ 6,844
Capital Outlay	\$ —	\$ 7,879	\$ —
Totals	\$ 3,200,233	\$3,194,845	\$3,421,712

CAPITAL ASSETS

The **capital assets** of the Town are those assets used in the performance of the Town's functions, including infrastructure assets. At December 31, 2018 net capital assets of governmental activities totaled \$1,198,717.40 a decrease of \$195,739.21 from the year ending December 31, 2017.

Certain Infrastructure Assets

The Town's roads are constantly deteriorating due to the effects of (1) traffic (2) ultraviolet solar radiation drying out and breaking down the top layer of pavement (3) water damage from precipitation and drainage runoff to gravel roads. The Town does its best to keep up with repairs by doing gravel work each year on specific roads and paving and repaving when financially able to do so.

The Town expended \$49,500 on so called "Special Road" improvements for the fiscal year ended December 31, 2018; \$48,469 in 2017 and \$45,000 in 2016. This work is funded through the Capital Reserve DOT account from monies received by the Department of Transportation for the town's plowing of state aid roads.

In 2015, the Town purchased a Road System Management Software (RSMS) Program. Each Town owned road was at that time evaluated and entered into the system. There is now a complete inventory on each of the Town's thirty-three (33) town owned roads with a rating assigned to the condition of each one. Gravel roads were evaluated in a different manner than paved roads. The cost of the software was only \$75.00. It is recommended the roads be evaluated every 3 to 5 years to update the RSMS Program.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget seeks the efficient, effective and economical use of the Town's resources. The budget, through its adoption at Town Meeting, establishes the direction of the Town, allocates its resources, and establishes its priorities. The annual budget is first drafted by the Town Manager, Road Commissioner and Fire Chief. The Selectmen then meet several times to review, offer recommendations and then take their vote on the proposed budget. Typically the Budget Committee begins their review and acceptance once the Selectmen have completed theirs. The final proposed budget is what is presented at town meeting each year.

Trends

The largest source of non-property tax revenues is excise taxes. For the last three years, the Town has enjoyed steady growth in excise tax collections, due to increases in car and truck sales as people replace aging vehicles and also due to the increased cost of vehicles. Excise tax collections in 2018 were \$374,792 and in 2017 \$348,557, which was a 7.5% over 2017 collections.

State revenue sharing, another significant source of revenue, continues to be an unknown factor in the future. We have received ups and downs over the last few years. In 2018 we received \$95,553; 2017 \$86,709; 2016 \$80,416; 2015 \$82,956; 2014 \$75,863 and 2013 \$108,393. Town officials continue to be concerned about the future of this revenue source. Future budgets will need to address the Town's exposure to such a sizable revenue loss.

Budget Overview

The Board of Selectmen and Budget Committee continue into the 2019 budget year with concerns of St. Albans future needs. In 2019, they are proposing an appropriation of \$100,000 into the Fire Hall Reserve account to prepare for the future construction of a new fire station, \$50,000 of the amount to be appropriated from surplus. The funds will be used as seed money when applying for grant funds. In 2019, there is another request for \$35,000 to be appropriated to the Highway Department Equipment account for future equipment purchases.

The proposed budget also has a request to borrow funds to repave seven roads and pave six entrances. The Town's total proposed budget for fiscal 2019 is an increase of \$114,543 over the approved 2018 budget. Of the \$114,543, a request of \$75,000 is to come from surplus to offset the increase, making it technically a \$39,543 increase. In 2019, approximately \$30,000 of the increase is due to salary increases to bring employees to comparative wages to surrounding communities and businesses. In 2018 and 2019 there was a minimum wage increase with another due in 2020, pushing the need to increase employee wages.

Revenues/Fund Balance

Unassigned fund balance has grown each year since FY'10. As of December 31, 2018 it was \$1,304,660. As of December 31, 2017 it was \$1,175,843; December 31, 2016 it was at \$1,047,907. Bond rating agencies consider a growing fund balance to be a positive sign, speaking to the credit strength of a municipality. This fund balance has grown and can be utilized to offset future projects.

The Board of Selectmen adopted a Fund Balance Policy February 10, 2014 stating that it maintain an *unrestricted* fund balance of no less than 12% of the previous year's operating budget less debt service. As of December 31, 2018, unrestricted fund balance exceeds the requirement in order to have a "safety margin" guarding against revenues failing to meet estimates.

The Future

The Town maintains its strong financial position due to the practice of conservative budgeting. As noted above, unrestricted fund balance allows us to have nearly four months of funds available in the event of a liquidity crunch. We fully expect to maintain this strong financial position in future years.

Summary

In 2018, the tax rate increased to \$16.45 per thousand from 2017's rate of \$16.35. The tax rate is set each July after RSU 19, Somerset County and First Park adopt their budgets in late June. The proposed 2019 municipal budget, including surplus appropriations of \$75,000, is \$1,253,228. Again, this amount does not include the appropriations for RSU 19, Somerset County and First Park, those three entities in 2018 alone totaled \$2,170,219.

The town has some very difficult decisions to make in 2019. The acceptance or rejection of the St. Albans Elementary School and the construction of a new fire station are very difficult and controversial decisions. I encourage you to voice your opinions to the Board of Selectmen so they have a feeling from the community. The Board's number one goal is to do what they feel is best for the Town of St. Albans, but they do need input at times to achieve that goal.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report intends to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to demonstrate its accountability for the funds entrusted to it. If you have any questions about this report or need any financial information, do not hesitate to contact Town Manager, Rhonda Stark.

Town of St. Albans, Maine
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,730,880
Taxes receivable	319,644
Receivable from other governments	1,204
Capital assets, not being depreciated	34,582
Capital assets, being depreciated, net	1,164,135
Total assets	3,250,445
LIABILITIES	
Accounts payable	4,069
Prepaid taxes	2,172
Accrued payroll and expenses	5,462
Due to other governmental agencies	2,602
Long-term liabilities	
Due within one year	
Capital lease payable	40,845
Bond payable	95,583
Due in more than one year	
Capital lease payable	175,136
Bond payable	117,080
Total liabilities	442,949
NET POSITION	
Net investment in capital assets	770,073
Unrestricted	2,037,423
Total net position	\$ 2,807,496

See accompanying notes to basic financial statements.

Town of St. Albans, Maine
Statement of Activities
For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
General government	\$ 239,888	\$ 15,527	\$ 2,482	\$ (221,879)
Protection	204,695	-	658	(204,037)
Public works	603,047	1,785	6,284	(594,978)
Public service	19,361	-	-	(19,361)
Health and welfare	17,515	-	7,555	(9,960)
Education	1,761,712	-	-	(1,761,712)
Interest on long-term debt	6,216	-	-	(6,216)
County tax	393,629	-	-	(393,629)
Firstpark	14,878	-	8,629	(6,249)
Total governmental activities	\$ 3,260,941	\$ 17,312	\$ 25,608	(3,218,021)
General revenues				
Taxes				
Property taxes, levied for general purposes				2,626,965
Excise taxes				374,861
Liens and interest charges on taxes				20,276
Grants and contributions not restricted to specific programs				231,702
Interest income				60,689
Miscellaneous				12,246
<i>Special item - gain on sale of asset</i>				<u>2,500</u>
Total general revenues and special item				<u>3,329,239</u>
Change in net position				<u>111,218</u>
NET POSITION - BEGINNING				2,686,070
Restatement of prior year accounts				<u>10,208</u>
NET POSITION - BEGINNING- RESTATED				<u>2,696,278</u>
NET POSITION - ENDING				<u>\$ 2,807,496</u>

See accompanying notes to basic financial statements.

Town of St. Albans, Maine
Balance Sheet
Governmental Funds
December 31, 2018

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 1,730,880
Taxes receivable	319,644
Receivable from other governments	<u>1,204</u>
Total assets	<u>\$ 2,051,728</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 4,069
Payable to other governments	2,602
Other accrued salaries and expenses	<u>5,462</u>
Total liabilities	<u>12,133</u>
Deferred inflows of resources	
Prepaid taxes	2,172
Property taxes	<u>256,623</u>
Total deferred inflows of resources	<u>258,795</u>
Fund balances	
Committed fund balances	440,334
Assigned fund balances	35,806
Unassigned	<u>1,304,660</u>
Total fund balances	<u>1,780,800</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,051,728</u>

See accompanying notes to basic financial statements.

Town of St. Albans, Maine
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2018

Total fund balance, governmental funds	\$ 1,780,800
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	1,198,715
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as deferred inflows of resources in the funds. This amount represents deferred inflows - property taxes.	256,623
Some liabilities, (such as Notes Payable and Capital Lease Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Notes payable	(212,663)
Capital lease payable	(215,979)
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 2,807,496</u>

Town of St. Albans, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	<u>General Fund</u>
REVENUES	
Property taxes	\$ 2,657,597
Excise taxes	374,881
Liens and interest charges	20,276
Licenses, fees and permits	17,312
Intergovernmental	283,779
Interest earnings	8,697
Miscellaneous	<u>37,768</u>
Total revenues	<u>3,400,290</u>
EXPENDITURES	
Current	
General government	236,229
Protection	183,548
Public works	473,525
Health and welfare	17,515
Public service	17,624
Education	1,761,712
County tax	393,629
Firstpark	14,878
Debt service	
Principal	95,357
Interest and other charges	<u>6,216</u>
Total expenditures	<u>3,200,233</u>
Excess of revenues over expenditures	200,057
SPECIAL ITEM	
Proceeds from sale of assets	<u>2,500</u>
Net change in fund balances	<u>202,557</u>
FUND BALANCES - BEGINNING	1,568,035
Restatement of prior year accounts	<u>10,208</u>
FUND BALANCES - BEGINNING -RESTATED	<u>1,578,243</u>
FUND BALANCES - ENDING	<u>\$ 1,780,800</u>

See accompanying notes to basic financial statements.

Town of St. Albans, Maine
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018

Net change in fund balances - total governmental funds: \$ 202,557

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlay	5,500
Depreciation	(201,239)

Revenues in the statement of activities that do not provide available current financial resources are not reported as revenues in the funds. Change in deferred inflows - property taxes. (30,631)

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Principal repaid	135,031
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Change in net position of governmental activities	\$ 111,218
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Town of St. Albans, Maine
 Statement of Fiduciary Net Assets
 Fiduciary Funds
 December 31, 2018

	Private-Purpose Trusts
ASSETS	
Cash and cash equivalents	\$ 246,226
Total assets	<u>246,226</u>
 NET ASSETS	
Held in trust for benefits and other purposes	<u>\$ 246,226</u>

Town of St. Albans, Maine
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2018

	<u>Private-Purpose Trusts</u>
ADDITIONS	
Plan Members	\$ 3,971
Interest	981
Total additions	<u>4,932</u>
Net assets - beginning	241,294
Net assets - ending	<u>\$ 246,226</u>

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of St. Albans, Maine, was incorporated in 1813 under the laws of the State of Maine. The Town operates under a Selectmen/Manager form of government and provides the following services: general government, public safety, public works, health and sanitation.

The accounting and reporting policies of the Town relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America application to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and the Financial Accounting Standards Board, when applicable. The more significant policies of the Town are described below.

A. FINANCIAL REPORTING ENTITY

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may be financially accountable and, as such, should be included within the Town's financial statements. In accordance with GASB Statement No. 61, the Town is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or to impose specific financial burdens on the Town. Additionally, the Town is required to consider other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading. Based on the application of these criteria, there are no entities that should be included as part of these financial statements.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements report information of all the activities of the Town, 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 support. The Town has no business-type activities.

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

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The Town segregates transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. These statements present each major fund as a separate column on the fund financial statements.

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS (CONTINUED)

1. Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources.

The Town has presented the following major fund:

General Fund

The general fund is the primary operating fund of the Town and always classified as a major fund. This fund is used to account for all financial resources not accounted for in other funds.

2. Fiduciary Funds (not included in the government-wide statements)

The Town has presented the following fiduciary funds:

Private Purpose Trust Funds

Private purpose funds are funds held by the Town in a trustee capacity and are accounted for in essentially the same manner as a proprietary fund. Private purpose trusts for the Town account for various scholarship accounts. Capital maintenance of private purpose funds is critical.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and the fund financial statement for fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities, whether current or non-current, are included on the statement of net position and the operating statements present increases, revenues, and decreases, expenses, in net total position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for recognition of all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, intergovernmental revenues and charges for services. All other governmental fund revenues are recognized when received.

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BUDGETS AND BUDGETARY ACCOUNTING

The Town adopts an annual budget for the Town's general fund in account form at town meeting. Generally, appropriations for the general fund lapse at year end, except for balances approved to be carried forward by Town Selectmen. The Town utilizes a formal budgetary accounting system to control revenues accounted for in the general fund. These budgets are established in accordance with the various laws which govern the Town's operations.

F. FINANCIAL STATEMENT AMOUNTS

1. Cash and Cash Equivalents

For purposes of the statement of net position, the Town considers all highly liquid investments, except for money market mutual funds, with a maturity of three months or less to be cash equivalents. Additional information is presented in Note 2.

2. Interfund Receivables and Payables

Interfund receivables and payables between funds within governmental activities are eliminated in the government-wide financial statements.

3. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Assets capitalized have an original cost of \$5,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	7-40 years
Machinery and equipment	5-20 years
Vehicles	5-15 years
Infrastructure	40 years

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

4. Long-term Liabilities

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental resources are reported as liabilities in government-wide statements. Long-term liabilities consist of bonds and capital leases payable.

Long-term liabilities for governmental funds are not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

5. Compensated Absences

Vacation and sick pay benefits, which are substantially non-vesting, are not material and are not reported.

6. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

7. Government-wide Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other amounts included in net position are reported as unrestricted. For expenditures that qualify for either classification, amounts will be first spent from restricted net position then from unrestricted net position.

8. Governmental Fund Balances

The Governmental Accounting Standards Board (GASB) has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance to be properly reported within one of the five fund balance categories listed below:

Nonspendable such as fund balances associated with inventories or prepaid expenses. The nonspendable fund balance may also include amounts that are required to be maintained intact, such as the corpus of an endowment fund.

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

8. Governmental Fund Balances (Continued)

Restricted fund balance classification includes amounts that can be used only for the specific purposes stipulated by constitution, grantors or through enabling legislation.

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, which is voter approval in the selectmen form of government.

Assigned fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board of Selectmen is authorized to assign amounts for a particular purpose under authority granted by voter approval.

Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The Town's policy on unassigned fund balance is to maintain an unassigned fund balance no less than 12% of the previous year's budget less debt service.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Town's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

9. Revenue Recognition - Property Taxes

Property taxes were levied on assessed values of April 1, 2018, and were due October 1, 2018. Interest was charged at 8.00% on amounts not paid by the due date. Upon the expiration of eight months, and within one year from the date of the original commitment, a tax lien is recorded for all delinquent taxes on real estate. Liens are filed eight to twelve months after the committed date.

Property taxes assessed and collected during 2018 and during the first sixty days of 2018 are recognized as revenue in 2018. Receivables estimated to be collectible after the sixty-day period are recorded as deferred inflow of resources in the general fund.

Assessed value	
Real estate	\$ 157,236,000
Personal property	2,658,300
	<u>\$ 159,894,300</u>
Tax rate (per \$1,000)	16.45
Commitment	<u>\$ 2,630,261</u>
Less collections and abatements	<u>(2,397,412)</u>
Receivable at December 31, 2018	<u>\$ 232,849</u>
Collection rate	91 %

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

10. Recent Accounting Pronouncements

In June 2018, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This statement improves financial reporting by increasing the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The statement is effective for periods beginning after December 15, 2019. The effect of this Statement on the Town's financial statements is not known at this time.

NOTE 2. DEPOSITS

Custodial Credit Risk: 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 for custodial credit risk. As of December 31, 2018, the Town reported deposits of \$1,977,106 with bank balances of \$2,011,735. Of the Town's total bank balance of \$2,011,735, \$500,000 is insured by FDIC, \$1,500,000 was collateralized by underlying securities held by the related bank, and \$11,735 was uncollateralized.

Deposits of \$1,730,880 have been record in the Town's governmental funds and \$246,226 in the fiduciary funds.

NOTE 3. CAPITAL ASSETS

Governmental activities capital asset activity for the year ended December 31, 2018, is as follows:

	Balance 12/31/17	Additions	Retire- ments	Balance 12/31/18
<i>Capital assets not being depreciated</i>				
Land	\$ 34,582	\$ -	\$ -	\$ 34,582
<i>Capital assets being depreciated</i>				
Buildings and improvements	485,845	-	-	485,845
Vehicles	1,048,717	-	-	1,048,717
Equipment	63,291	5,500	-	68,791
Infrastructure	1,656,942	-	-	1,656,942
Total capital assets being depreciated	3,254,795	5,500	-	3,260,295
<i>Less accumulated depreciation</i>				
Buildings and improvements	(51,138)	(19,301)	-	(70,439)
Vehicles	(711,711)	(69,615)	-	(781,326)
Equipment	(46,323)	(3,169)	-	(49,492)
Infrastructure	(1,085,749)	(109,154)	-	(1,194,903)
Total accumulated depreciation	(1,894,921)	(201,239)	-	(2,096,160)
Total capital assets, being depreciated, net	1,359,874	(195,739)	-	1,164,135
Capital assets, net	\$ 1,394,456	\$ (195,739)	\$ -	\$ 1,198,717

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 3. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities as follows:

General government	\$ 3,859
Protection	44,382
Public works	151,461
Public service	<u>1,737</u>
Total depreciation expense	<u>\$ 201,239</u>

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of the Town of St. Albans's long-term liabilities transactions for the year ended December 31, 2018.

	Principal Balance 12/31/17	Increases	Decreases	Principal Balance 12/31/18	Portion Due Within One Year
General Obligation Bonds Payable					
<i>Skowhegan Savings Bank</i>					
General obligation bond dated 2013, due 2019 with annual principal and interest payments. Interest at 2.35%.	\$ 145,714	\$ -	\$ (72,857)	\$ 72,857	\$ 72,857
<i>Maine Municipal Bond Bank</i>					
General obligation bond dated 2017, due 2024 with annual principal and interest payments. Interest at 1.00 %.	<u>162,306</u>	<u>-</u>	<u>(22,500)</u>	<u>139,806</u>	<u>22,726</u>
<i>Total Long-term bonds payable</i>	308,020	-	(95,357)	212,663	95,583
Capital Leases Payable	<u>255,655</u>	<u>-</u>	<u>(39,674)</u>	<u>215,981</u>	<u>40,845</u>
	<u>\$ 563,675</u>	<u>\$ -</u>	<u>\$ (135,031)</u>	<u>\$ 428,644</u>	<u>\$ 136,428</u>

Future maturities of general obligation bonds payable are as follows:

Period Ended December 31	Principal	Interest	Total
2019	\$ 95,583	\$ 1,404	\$ 96,987
2020	22,952	1,171	24,123
2021	23,182	941	24,123
2022	23,413	709	24,122
2023	23,648	475	24,123
2024	<u>23,885</u>	<u>239</u>	<u>24,123</u>
	<u>\$ 212,663</u>	<u>\$ 4,939</u>	<u>\$ 217,602</u>

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

Capital leases payable

The Town is the lessee of a Loader Backhoe expiring in 2020 and Santander Fire Truck expiring in 2025. The liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair market value of the asset acquired.

As of December 31, 2018, the Town had recorded \$341,131 equipment related to outstanding capital leases. Amortization of this asset is included with depreciation expense. Accumulated depreciation for these assets at December 31, 2018 is \$102,252.

Minimum future lease payments under capital leases as of December 31, 2018 are:

2019	\$ 48,939
2020	48,939
2021	28,844
2022	28,844
2023	28,844
2024	28,844
2025	<u>28,844</u>
	238,098
Less amount representing interest	<u>(22,117)</u>
Present value of minimum lease payments	<u>\$215,981</u>

In accordance with Maine law, no municipality shall incur debt for specific purposes in excess of certain percentages of State valuation of such municipality. At December 31, 2018, the Town was in compliance with these limitations.

Overlapping Debt

The Town is contingently responsible for a proportionate share of the overlapping debt of Regional School Unit No. 19. At June 30, 2018, the Unit had debt outstanding of \$1,926,179 of which the Town's share was \$356,589.

In addition, the Town is contingently liable for a proportionate share of the overlapping debt of Somerset County. At December 31, 2018, the County had debt outstanding of \$12,975,000, of which the Town share was approximately 3.00% for a total of \$389,379.

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 5. FUND BALANCE – COMMITTED

Fund balance - committed consists of the following as of December 31, 2018:

Highway Reserve	\$ 69,459
225 th Celebration Reserve	8,206
Salt & Sand Storage Reserve	8,231
Fire Department Capital Reserve	6,161
Fire Department Donation Reserve	10,336
Public Works Capital Reserve	45,404
Dams Reserve	307
Bridges Reserve	52
Community Park Reserve	172
Ball Field Reserve	7,492
Fire Hall Reserve	229,476
Fasse Fire Department Reserve	55,038
	<u>\$ 440,334</u>

NOTE 6. FUND BALANCE – ASSIGNED

Fund balance - assigned consists of the following as of December 31, 2018:

Town Hall Renovations	\$ 4,433
Flags Account	199
Park Fund	83
Playground Donation	1,720
CDBG Grant Account	8,892
Animal Control	12,558
Town Hall Parking	674
Cat's Meow	1,466
Cletract Donation	43
Fireworks Account	600
Donation Dam Site Account	520
GA Community Donation	65
Roads	4,103
Outside Fires	450
	<u>\$ 35,806</u>

Town of St. Albans, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 7. DEFERRED COMPENSATION PLAN

The Town provides a 401(a) and a 457(b) deferred compensation plan administered through Valic. The plan permits salary deferral to future years. Participation in the plan is optional and can be modified by the Town Selectmen at any time. The Town is required to contribute 4% of the employee's compensation into the 401(a) plan. Employer contributions are vested 20% per year and are fully vested upon 5 years of service. During 2018, the Town contributed \$9,155.

Employees may contribute up to 15% of their compensation into the 457(d) plan.

NOTE 8. INSURANCES AND PARTICIPATION IN PUBLIC ENTITY RISK POOL

The Town is exposed to various risks of losses related to torts, theft, damage, and destruction of assets, injuries to employees, and natural disasters. The Town maintains various commercial insurance policies to mitigate these risks to an acceptable level and to limit the Town's exposure to losses.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. There were no deductible claims for the fiscal year.

The Town is also a member of the Maine Municipal Association - Workers 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 workers compensation coverage and develop a comprehensive loss control program.

NOTE 9. PRIOR PERIOD ADJUSTMENT

The Town made a prior period adjustment of \$10,208 to increase the beginning unassigned fund balance to correct prior year reporting errors.

NOTE 10. EVALUATION OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 8, 2019, the date on which the financial statements were available to be issued.

Town of St. Albans, Maine
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Changes *	Final		
REVENUES					
Property taxes	\$ 2,630,261	\$ -	\$ 2,630,261	\$ 2,657,597	\$ 27,336
Excise taxes	303,800	-	303,800	374,861	71,061
Liens and interest charges	16,000	-	16,000	20,276	4,276
Licenses and permits	14,300	-	14,300	17,312	3,012
Intergovernmental	260,948	-	260,948	283,779	22,831
Investment earnings	1,000	-	1,000	8,697	7,697
Miscellaneous	13,850	-	13,850	37,768	23,918
Total revenues	3,240,159	-	3,240,159	3,400,290	160,131
EXPENDITURES					
Current					
General government	243,364	-	243,364	236,229	7,135
Protection	185,068	-	185,068	183,548	1,520
Public works	483,694	-	483,694	473,525	10,169
Health and sanitation	17,858	3,126	20,984	17,515	3,469
General assistance	23,464	-	23,464	17,624	5,840
Education	1,761,712	-	1,761,712	1,761,712	-
County tax	393,629	-	393,629	393,629	-
Firstpark	14,878	-	14,878	14,878	-
Debt service					
Principal	95,357	-	95,357	95,357	-
Interest and other charges	8,230	-	8,230	6,216	2,014
Total expenditures	3,227,254	3,126	3,230,380	3,200,233	30,147
Excess (deficiency) of revenues over expenditures	12,905	(3,126)	9,779	200,057	129,984
OTHER FINANCING SOURCES (USES)					
Use of carryover fund balances	88,350	-	88,350	-	(88,350)
Contributions to and use of committed carryover fund balances	(85,000)	-	(85,000)	-	85,000
Use of assigned fund balance	-	3,126	3,126	-	(3,126)
Overlay	(17,255)	-	(17,255)	-	17,255
Total other financing sources and uses	(13,905)	3,126	(10,779)		10,779
SPECIAL ITEM					
Proceeds from sale capital assets	1,000	-	1,000	2,500	(1,500)
Net change in fund balances	\$ -	\$ -	\$ -	202,557	\$ 202,557
FUND BALANCES - BEGINNING				1,568,035	
Prior year restatement				10,208	
FUND BALANCES - BEGINNING, RESTATED				1,578,243	
FUND BALANCES - ENDING				\$ 1,780,800	

* - Use of additional revenues and special meeting approvals

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance With Government Auditing Standards**

Board of Selectmen
Town of St. Albans, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the remaining fund information of the Town of St. Albans, Maine as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town of St. Albans, Maine's basic financial statements and have issued our report thereon dated February 8, 2019.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Town of St. Albans, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of St. Albans, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of St. Albans, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of St. Albans, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Town of St. Albans, Maine, in a separate letter to management dated February 8, 2019.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brashear Whitham & Associates

February 8, 2019

TOWN OFFICE HOURS

Monday	8:00 - 6:00
Tuesday - Friday	8:00 - 4:00

ASSESSOR'S HOURS

The first Wednesday of the month

CODE ENFORCEMENT OFFICER HOURS

Tuesday	8:00 -12:00
Friday	8:00 -12:00

The Town Office will be closed on the following days:

New Year's Day Jan 1, 2019	Veterans' Day Nov. 11, 2019
Martin Luther King Jr. Day Jan.21, 2019	Thanksgiving Day
President's Day Feb. 18, 2019	Nov. 28, 2019
Patriots' Day April 15, 2019	Thanksgiving Friday
Memorial Day May 27, 2019	Nov. 29, 2019
Independence Day July 4, 2019	Christmas Eve Dec. 24, 2019
Labor Day Sept. 2, 2019	Closing at 1:00pm
Columbus Day Oct. 14, 2019	Christmas Dec. 25, 2019

If a scheduled holiday falls on a Saturday it is observed on the Friday before it occurs. If the holiday falls on a Sunday it will be observed on the following Monday.

Regular Selectmen's meetings are held on the second and the fourth Monday of the month at 6:00 p.m.

Planning Board meetings are held on the third Tuesday of the month at 7:00 p.m. unless posted otherwise.

INFORMATIONAL NUMBERS

St Albans Web Site: www.townofstalbans.net

EMERGENCIES DIAL 911

Town Office	938-4568
Fire Station	938-4475
Fire Chief	341-2900
Highway Garage	938-3406
Animal Control Officer	474-6386
Somerset Animal Shelter	474-6493
St. Albans Elementary	938-4581
St. Albans Post Office	938-2865
Superintendent's Office	368-5091
Chamber of Commerce	368-4698
Transfer Station	924-3650
Tri Town Food Cupboard	938-3283
Central Maine Power	800-696-1000
Dept. of Human Serv.	800-442-6003
KVCAP	800-542-8227

County Commissioners Office	474-9861
District Court	474-9518
District Attorney Office	474-2423
Inland Fisheries	287-8000
Motor Vehicle	624-9000
Registry of Deeds	474-3421
Register of Probate	474-3322
Sheriff's Dept	800-452-1933
State Police (Skowhegan)	800-452-4664
Superior Court	474-5161
Warden Service	287-2571

Fire permits can be issued via Fire Dept Members @ Indian Lake Market, Indian Stream Hardware, and the Fire Dept.