

County of Washington State of Maine

2017 Annual Report

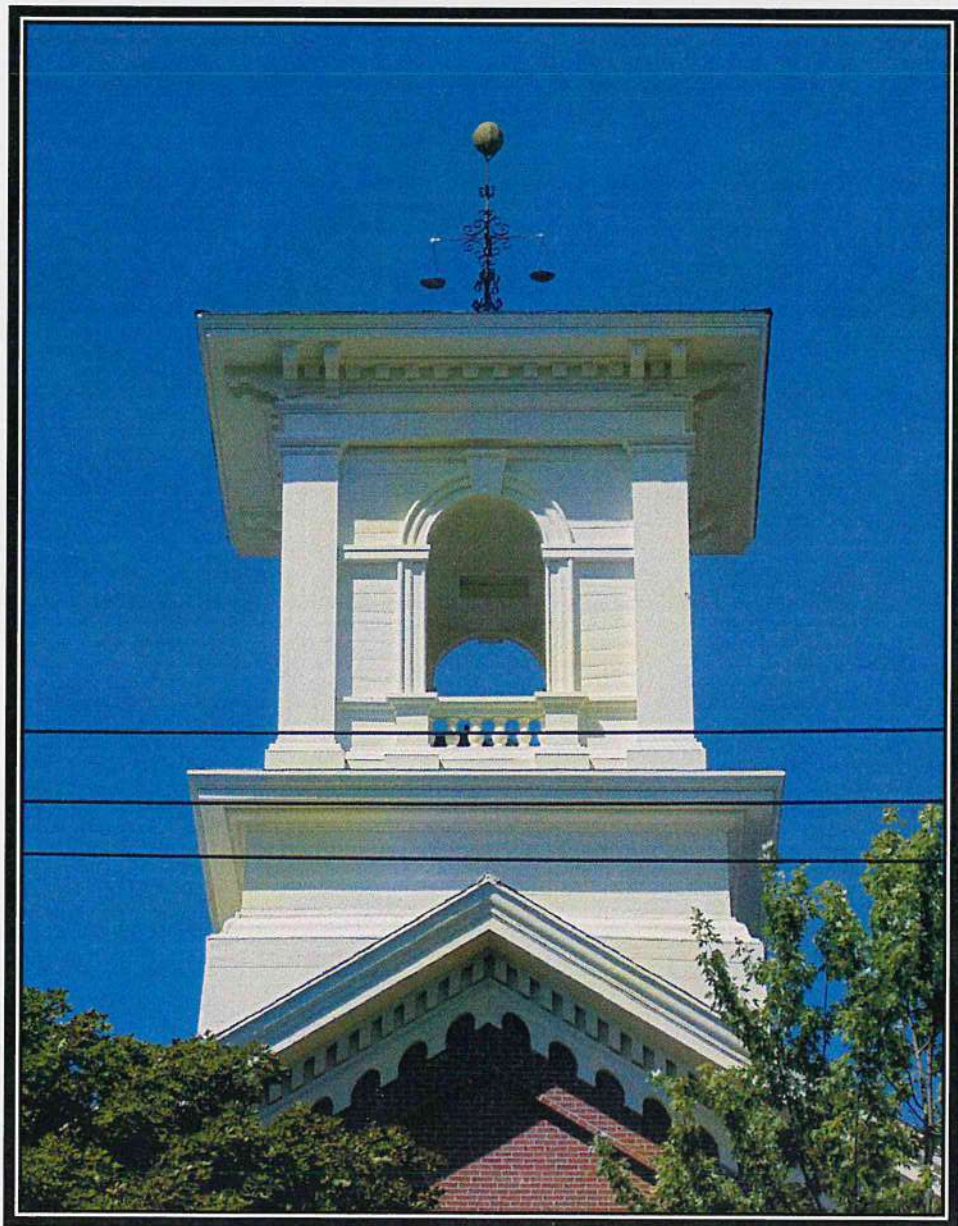


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COUNTY OF WASHINGTON
P.O. Box 297, County Courthouse
Machias, Maine 04654
(207) 255-3127
Fax: (207) 255-3313
manager@washingtoncountymaine.com

Commissioners:

Christopher M. Gardner, Chairman
John B. Crowley, Sr., Commissioner
Vinton E. Cassidy, Commissioner

County Manager:

Betsy Fitzgerald
Administrative Secretary:
Carla J. R. Manchester

Introduction

The Washington County Commissioners are pleased to present the Annual Report of Washington County for the year 2017. Contained within are reports from the departments of Washington County government, the services they provide to county residents, and the people who make it all work.

The Commissioners meet monthly, on the second Thursday of the month at 4:00 pm at the Court House and the meetings are open to the public. The recent renovations to the Court House have enabled the Commissioners to meet in a larger room, the former district courtroom, now the Probate Courtroom. The meetings are open to the public. Access to the facility is through the new public entrance on Cooper Street.

This edition of the Annual Report, and previous additions, will be available on the County web page at www.washingtoncountymaine.com. Copies may be obtained from the Commissioner's Office as well.

The Commissioners encourage residents to read the annual report and send any concerns to the County Manager.

"The Sunrise County – where the sun first shines!"

WASHINGTON COUNTY OFFICERS

County Seat – Machias

COUNTY COMMISSIONERS

Christopher M. Gardner, Chairman
John B. Crowley, Sr.
Vinton E. Cassidy

Edmunds
Addison
Calais

COUNTY MANAGER

Betsy Fitzgerald

Machiasport

COUNTY TREASURER

Jill Holmes

Jonesport

DISTRICT ATTORNEY

Matthew Foster

Ellsworth

REGISTRY OF DEEDS

Sharon D. Strout, Register of Deeds

Machiasport

PROBATE COURT

Lyman L. Holmes, Judge of Probate
Carlene M. Holmes, Register of Probate

Machias
Machias

EMERGENCY MANAGEMENT AGENCY

Michael F. Hinerman, Director

Machiasport

REGIONAL COMMUNICATIONS CENTER

Joshua Rolfe, Operational Supervisor

Machias

SHERIFF'S OFFICE

Barry Curtis, Sheriff

Cherryfield

Michael Crabtree, Chief Deputy

Eastport

JAIL

Richard Rolfe, Jail Administrator

Machias

UNORGANIZED TERRITORIES

Dean Preston, U.T. Supervisor

Pembroke

BUILDINGS AND GROUNDS

Betsy Fitzgerald, Supervisor

Machiasport

From the desk of the County Manager

For the past year the County has been addressing issues on several fronts. First and foremost is the abrupt closing of the Downeast Correctional Facility. Subsequent efforts (LD 1841) by Senator Joyce Maker and Representative Will Tuell to locate a pre-release center in Washington County, have been unsuccessful so far. Many employees of DCF were present at the public hearings and spoke regarding the importance of DCF to the local economy. Employers of many of the residents of DCF were present as well. The Washington County Commissioners initiated the filing of an injunction regarding the complete closing and dismantling of the DCF; Janet Mills, the State's Attorney General, and the relevant labor unions took on the proceedings. Attorneys for the County, State and Unions argued their positions in front of Justice Michaela Murphy on March 5, 2018. Justice Murphy is slated to release her opinion during the week of March 12, 2018.

Secondly, the Budget Committee this year was faced with a request from the Sheriff's Department for three additional deputies. This would have meant a significant increase in the county tax. The Commissioners presented alternatives to the Budget Committee who subsequently approved the addition of one deputy. Understanding the broad implications of this decision, the Commissioners convened two public meetings for municipal officials and interested persons to hear from the Sheriff's Office. Following the second of those meetings, officials were encouraged to provide their level of support or non-support for the additional personnel. The Commissioners will be reviewing those letters at their March meeting.

Maintenance of the county buildings continues as weather permits. Last spring the Steeple People re-constructed the belfry on top of the Court House. This year the focus will be on the Sheriff's Office. When the architect tasked with providing a top-to-bottom survey of the building came and wanted to see the plans, he was amazed that the original plans (January 22, 1858) for the New Jail and House of Correction in Washington County were available. He took pictures of every page. In addition to beginning to renovate the building, additional work will be undertaken at the Court House (roof replacement on the 1960s addition and air handling for the Probate Courtroom). Maintaining buildings listed on the National Register of Historic Places is no easy task.

The Court House is open from 8:00 am to 4:00 pm five days a week. Access to county government can also be gained through the web. Each department has a page; the address is www.washingtoncountymaine.com. Residents are reminded that the Registries of Deeds and Probate have materials available online. Minutes of Commissioner's meetings are posted following their approval as well.

I do want to express my appreciation for the work the Commissioners, elected officials, their staffs, and all the other county departments do on behalf of Washington County residents. Without their dedication and concern for the taxpayers of the County, the costs of county government would be much higher. County government is the organization whose mission is to provide needed services for residents at a reasonable cost in the most efficient manner; those who work here take that responsibility seriously.



**Washington County
Emergency Management Agency**
28 Center Street
P.O. Box 297
Machias, Maine 04654
(207) 255-3931



2017 Annual Report

2017 was a year of change and continued efforts to maintain and improve services to the municipalities within the county. During the year we had several significant storms but none that qualified for a disaster declaration.

During the year work on the emergency radio communications system funded by the 2016 Homeland Security Grant was completed. This work has created a more robust fire network communications system on both County Fire for the western two thirds of the county and state fire for the rest of the county. Funds totaling \$78,000.00 in the 2017 Homeland Security Grants funded three projects. Funds were made available to purchase an ATV and trailer for the Sheriff's office to be able to gain access to remote areas of the county for search and rescue as well as law enforcement activities. Princeton also received funding to hook up a generator to power the elementary school during outages to be able to use the school as a Red Cross regional shelter. Cots, blankets, and training was also part of the grant. The town of Princeton was able to supply the generator and the grant made it possible to utilize its potential. The other project is to install an emergency siren in Machias in case of a hazardous materials spill or other all hazards type of emergency within the town. Another project undertaken this year is the Hazard Mitigation Grant five year renewal. The renewal process is at the adoption stage with draft approval from FEMA subject to formal adoption by the municipalities.

The efforts of this office during 2017 have been focused on finding ways to help the fire departments of the county become more stable, efficient and robust even if it is in small increments. Volunteerism in the fire service is rapidly changing and membership for many departments is shrinking. As Washington County is very rural, our fire departments in many towns are the only home-based responders available and if they are unable to respond to our needs we are going to have major life safety issues for our residents. The requirements on our volunteers are increasing and the cost of required equipment and personal protective gear is rising quickly. As a region we need to find a way to become more efficient, responsive and make public service more attractive to the public. I hope this office can continue to seek change and improvements to the fire service as well as EMS and Law Enforcement. These services are all an integral part of our life safety net for the county.

STATE OF MAINE
OFFICE OF THE DISTRICT ATTORNEY
PROSECUTORIAL DISTRICT VII
Hancock and Washington Counties

70 State Street
Ellsworth, Maine 04605
(207) 667-4621
(207) 667-0784 (Fax)

82 Court Street
P.O. Box 297
Machias, Maine 04654
(207) 255-4425
(207) 255-6423 (Fax)

382 South Street,
Suite A
Calais, Maine 04619
(207) 454-3159
(207) 454-2665 (Fax)



Matthew J. Foster, District Attorney

matthew.foster@maineprosecutors.com

Toff Toffolon
Deputy District Attorney
toff.toffolon@maineprosecutors.com

Ethan R. Plaut
Asst. District Attorney
ethan.plaut@maineprosecutors.com

Delwyn E. Webster
Asst. District Attorney
delwyn.webster@maineprosecutors.com

Heather A. Staples
Asst. District Attorney
heather.staples@maineprosecutors.com

Jay C. Miner
Asst. District Attorney
jay.miner@maineprosecutors.com

Alexander J. Smeaton
Asst. District Attorney
alexander.smeaton@maineprosecutors.com

April 26, 2018

TO: Betsy Fitzgerald, County Manager
FROM: Matthew J. Foster, District Attorney
RE: Annual Report - 2017

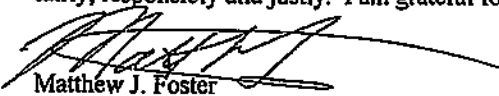
Staff continues to do an excellent job of keeping up with the work-load of the office. There are ever-increasing demands for the District Attorney's Office to provide more and more materials at earlier stages in cases to defendants with which this office must comply. This involves copying and supplying data files with photos and videos, protection of confidential information being requested, such as medical records or other personal information and a number of other time consuming activities that new technologies are making available for use in cases. My office continues to work hard to comply with these demands and obligations and ensure that justice is carried out in every case.

Both offices remain fully staffed at currently authorized levels with three full-time county employees in Machias and two full-time county employees plus a part-time county employee in Calais. The Machias office has two prosecutors assigned to it, which is its full allotment and the Calais office has one prosecutor assigned, which is its full allotment.

2017 saw quite an uptick in violent crime and drug crime and we have been working diligently to prosecute those cases to the fullest extent of the law. I personally handle the prosecution of drug cases in which the Maine Drug Enforcement Agency is the investigating agency in order that those cases receive consistent attention from one dedicated prosecutor. I also handle most drug cases that appear to have organized crime involvement or involve firearms, weapons or violence. The three other Washington County prosecutors handle the majority of other cases from violent felonies to traffic court and are doing a remarkable job for the people of Washington County.

In late summer my office received grant funding and approval from the Governor's Office to hire an additional prosecutor who would work in both Washington and Hancock Counties and specialize in impaired driving cases. We handle over 400 impaired (drunk or drugged) driving cases each year in District 7. Unfortunately, due to an inability of the Attorney General and the Governor to agree on certain policy issues, the special prosecutor position cannot be filled. It will remain open until the Attorney General agrees to submit a Financial Order to the Governor and until the Governor agrees to sign said Financial Order. This is frustrating because the position is paid for with federal grant money and would be a no-cost benefit to the people of Washington County and to this office. I continue to work with the Attorney General's Office and with the Governor's Office to get this position filled, but as of today, there has been no movement by either party.

I remain pleased overall with the work we have been doing and the excellent staff we have here in Washington County. We will remain vigilant and are continuing to work hard to see that the people of Washington County are protected and served competently, fairly, responsibly and justly. I am grateful for the continuing opportunity to serve Washington County as its District Attorney.


Matthew J. Foster
District Attorney

Buildings and Grounds

The care and maintenance of historic buildings is an on-going task. The Court House was opened in 1855 and has its share of maintenance issues. The Sheriff's Office was opened in 1863. For the past two years the Court House has received its share of attention as the new wing was connected and offices were moved around. This year the Sheriff's Office will be the focus.

Fortunately, the County has in its possession the original plans for the "New Jail and House of Correction", Washington County, Machias, Maine. The plans are dated January 22, 1858 and show the building's cement, brick and wooden components. Even the rooms are labeled as to the Sheriff's Quarters, jailer's rooms and the cells. Since the construction of the jail in the 1980s, a good portion of the space has been re-purposed. Currently the building is being evaluated by Fraser Architect Associates in order to plan the needed upgrades and renovations.

The belfry atop the Court House was restored last spring by The Steeple People. Wood components that had finally weathered to the point that pieces were falling to the ground were replaced with milled replicas from the shop of Eric Squires. Much of the structural integrity of the belfry remained in good shape, testimony to the original builders. All parts were primed and painted. Some of the nails from the original flashing have been persevered in the Museum.

The Museum has been the recipient of generous donations from the John Ahlin estate. On display now is a collection of arrowheads found on the banks of the Machias River that sit alongside an assortment of Native American baskets. The genealogical materials collection continues to grow as well with the addition of primary source materials from the collection of the late Clarence H. Drisko.

The personnel of the Buildings and Grounds Department take pride in maintaining the structures that comprise the county complex. Their efforts allow the residents and visitors to fully appreciate and enjoy the seat of county government.

WASHINGTON COUNTY REGIONAL COMMUNICATIONS CENTER

Sheriff Barry Curtis

Director

Joshua L. Rolfe

Operational Supervisor



28 Center St. Suite 6
Machias, ME 04654

rcc@washingtoncountymaine.com

Emergency Dial 9-1-1
Telephone (207) 255-8308
Fax (207) 255-8636

The Washington County Regional Communications Center employs 11 full time Emergency Communications Specialist, an Operational Supervisor and several reserve ECS. Each ECS is required to maintain multiple certifications in order to provide dispatch services to the people of Washington County. Every ECS is required to maintain or obtain certifications/licenses in the following:

IAED Emergency Medical Dispatcher
Maine EMS Licensed Emergency Medical Dispatcher
Certified Terminal Operator
CJIS - Criminal Justice Information Services Division
IAED ETC Emergency Telecommunicator
Next Generation E911

2017 started the implementation of IAED Emergency Fire Dispatch protocols. Fire dispatch will be fully implemented in 2018.

19694 calls for service were processed by the Regional Communications Center in 2017. These are request from the public for Police, Fire, and EMS response.

Calls for Service statistics for the last eight years for the Regional Communications Center.

2010	2011	2012	2013	2014	2015	2016	2017
16719	19245	19561	18725	19510	20347	20493	19694

Cellular emergency calls are now the majority of the calls we receive. Cellular calls can create potential issues in determining the exact location of the caller, if they are not able to provide it themselves. Technology allows us to usually locate a caller within a few meters of their exact location.

The Washington County Regional Communications center has utilized Emergency Medical Dispatch Protocols for several years. This allows us to provide pre-arrival instructions during medical situations which greatly benefits the public when calling for emergency medical services. This program is nationally recognized and utilizes a stringent Quality Assurance program overseen by Maine EMS. The Regional Communications Center has maintained an excellent protocol compliance rating throughout the use of this program.

Joshua L. Rolfe

Operational Supervisor

COUNTY OF WASHINGTON
SHARON D. STROUT, REGISTRAR OF DEEDS
P. O. BOX 297, 85 COURT STREET
MACHIAS, ME 04654
Phone (207) 255-6512, Fax (207) 255-3838
www.mainelandrecords.com
Email: deeds@washingtoncountymaine.com

ANNUAL REPORT FOR 2017

The year 2016 was a busy year for the Registry of Deeds. We recorded 13,770 documents and 37 plans. As agent for the Maine Revenue Services, we collected \$444,810.30 in transfer tax. The County currently is allowed to keep 10% or \$44,481.03 of this amount.

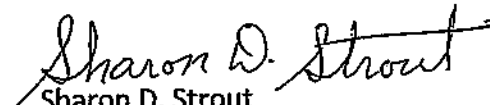
The 2017 revenue received for the County was \$365,593.04.

Recording Fees	\$305,147.00
Copies	9,021.30
Faxes	206.00
Web Revenue	6,107.66
Postage	588.62
Transfer Tax	44,481.03
Check Acct Earnings	41.43

Records in the deeds office go back as far as 1784. We have the years 1920 through the present online at mainelandrecords.com or maineregistryofdeeds.com. We are presently working on adding documents back as far as 1900 onto our online website and in house computer system. In addition to our daily responsibilities we assist the general public, abstractors and attorneys. We are working as time permits to put digital images of our plans online.

The current personnel in the Registry of Deeds is Sharon D. Strout, Registrar, Tammy C. Gay, Deputy Registrar and Darlene Wallace-Perry, Clerk/Secretary. We have enjoyed working with the department heads, public and county employees. Our office is looking forward to assisting the people of Washington County in 2018.

Respectfully submitted,


Sharon D. Strout
Registrar of Deeds

LYMAN L. HOLMES
JUDGE

STATE OF MAINE
WASHINGTON COUNTY PROBATE COURT
P.O. Box 297, Machias, ME 04654
Tel: (207) 255-6591
2017 ANNUAL REPORT

CARLENE M. HOLMES
REGISTER

In 2017 we processed over 270 cases. These included Deceased Estates with and without Wills, Foreign Domiciliaries, Protective Custody, and Guardianships, Conservatorships, Name Changes and Adoptions of Adults and Minors.

Probate Court staff must understand basic Probate laws and Court procedures and be able to communicate them to the average person and out-of-state lawyers. Court matters involving deaths, guardianships of minors and incapacitated adults, and terminating parental rights are personal and often emotional. About half of our clients are attorneys; the rest are ordinary people who often feel overwhelmed. Since we are not permitted by law to give advice, we encourage people to seek counsel. If they choose not to, we determine which of the nearly 200 forms are needed and explain what the average 40 questions mean. We answer questions about Court procedures. We ensure that the filings are complete and accurate, collect fees, scan documents, schedule hearings, serve appropriate notices, electronically record hearings, and generate various legal documents, including ones to be recorded in the Registries of Deeds. The Register and Deputy make decisions and appoint Personal Representatives in non-contested deceased matters.

This year we collected and transferred \$56,214.56 to the Washington County Treasurer's Office from filing fees, publications, copies, surcharge, abstracts, postage, forms, certificates, reimbursements, etc.

In addition to resources available through the County Courthouse's Genealogy Room, we assist in genealogy searches of our probate records and the 1850, 1860, and 1870 census books. We sell copies of the 1860 Washington County Atlas and CD Inventories of the Courthouse's approximately 150,000 miscellaneous documents.

In 2008 our office began using Icon, a software and docketing system, adopted and used by all the Probate Offices in Maine. Our office has scanned files from 1994 to present and continues to scan prior years. Icon provides daily off-site preservation for records and features the website maineprobate.net by which anyone can view and purchase copies of any authorized probate record in the State. People have been electronically filing probate documents since 2014 via www.maineprobate.net/efiling.

Lyman L. Holmes served his twenty-eighth year as Judge of Probate. He is an active member of the Maine Probate Judges Assembly, and the Washington County Courthouse Archives Preservation Committee (WCCAPC). Besides regularly scheduled Court days, Judge Holmes heard many non-scheduled emergency hearings. Carlene M. Holmes completed her nineteenth year as Register of Probate. She continues to actively participate in the Maine Association of Registers of Probate, serve on the WCCAPC, act as Spanish interpreter and notarize documents. Sherry L. Cole of Marshfield completed her fourteenth year as Deputy Register and Elayne J. Watts of Roque Bluffs completed her seventh year as Clerk/Secretary.

It is a pleasure to work with our fellow county employees and an honor to serve people in their time of need.

Respectfully submitted,



Carlene M. Holmes
Register of Probate

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



*83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641*

2017 ANNUAL REPORT
Washington County Sheriff's Office Corrections Division

The year was another busy one in the Washington County Jail. The corrections staff processed 1,183 inmates through the jail in 2017, which translates to an average daily population of 41.25 inmates.

With funding issues still existing, we continue to improve the jail structure and procedures, which ultimately save taxpayer dollars. Recidivism and continued incarceration are often linked to addiction; we offer services specifically geared to that population. In addition to the ARISE Addiction Recovery Program, we offer individual and group counseling from Aroostook Mental Health. We have added Recovery Coaches to our program offerings who focus on the drug-addicted population during and after incarceration. These collaborations with the treatment community have been well received by the inmates. The majority of those addicted to drugs and alcohol are good people. They are looking for sobriety and we are fortunate to be in a position to offer treatment programs in the correctional setting.

During 2017, the Corrections Officers of the Washington County Jail continued to provide services to the inmate population and this agency. It takes a special person to do the often thankless and difficult job of providing a safe and secure environment for the incarcerated. We have many experienced corrections staff dedicated to serving the community by supervising inmates. The tasks expected of our Corrections Officers are ever evolving and continue to grow in complexity.

We also collaborate closely with the other government agencies, the District Attorney's office, and the Courts. The Washington County Jail employees transport inmates to and from correctional facilities all over the state. It is our goal to transport inmates from the jail to the courts and back again in as seamless a manner as possible. Smooth transportation helps ensure the safety of the public, officers, and inmates.

I would like to thank Sheriff Barry Curtis for his oversight, advice, and support of the Washington County Jail.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "R Rolfe".

Rich Rolfe, Jail Administrator

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

To the Citizens of Washington County
January 2018

At the beginning of this year, I renewed my commitment to the people of Washington County by announcing my intention to run for a second term as Sheriff. This was a big decision for me, and I reflected carefully on what would be best for the County. When I look back on the past year, I see how far our Department has come.

In 2016, we were happy to have two officers who worked directly with the MDEA. In 2017, in response to the increased presence of opiates, we welcomed the addition of a federal agent who was assigned specifically to Washington County for the drug issue.

Our own officers add incredible depth of experience and knowledge to the department. Deputy Jim Malloy's K-9, Kia, has been certified as a tracking and evidence police dog. Washington County native Deputy Toni Bridges is attending the Maine Criminal Justice Academy. Many of our other deputies have received updated training in criminal investigation. While gaining knowledge is important, our deputies also share what they know through support of community programs, including the Criminal Justice and Law Enforcement courses at Narraguagus High School and Washington County Community College.

The Regional Communications Center upgraded its fire system frequencies this past year. This upgrade allows the RCC dispatchers to be able to reach the entire county and includes increased on-scene communications with firefighters.

The Corrections Officers in the county jail continue to do a tremendous job despite dwindling resources. Mental health issues and drug addictions among the inmates mean additional challenges and training for staff.

We are facing a new kind of law enforcement with new challenges. I believe we have come into our own, I would consider it both a duty and an honor to continue to work with the fantastic, committed, and educated group at the Washington County Sheriff's Office.

A handwritten signature in black ink that reads "Barry Curtis".

Barry Curtis, Sheriff

www.washingtoncountymaine.com

**To the Member Municipalities and Tribal Governments of the
Washington County Council of Governments (WCCOG):**

Please accept my thanks for your membership support.

Highlights of *2017 services and accomplishments* are summarized below:



Municipal Member Services

- Maintain 3 News Feeds (news, funding opportunities, training opportunities; www.wccog.net) throughout year for Planning Boards, Assessors, Code Enforcement Officers, other municipal officials; send multiple e-mails to municipal members providing notice and resources
- Provided Certification Testing for Code Enforcement Officers in Calais office to save trip to Augusta.

Municipal/Local Contractual Services

- Supporting Comprehensive Plans in **Columbia, Columbia Falls, Eastport, Whiting and Cherryfield**
- Integrating Age Friendly Community Action Planning into **Eastport** Comprehensive Plan Update.
- Assisting **Machiasport** and **Whiting** with updates to their Shoreland Zoning Ordinance and Map
- Assisting **Jonesport** with working waterfront access and infrastructure

Access/assistance with funding opportunities

- \$10,000 from Downeast Public Health Council to support cardiovascular health activities
- \$160,000 from Land for Maine's Future to purchase working waterfront access and recreation land in **Machiasport**
- \$18,000 for **Jonesport** from Submerged Lands to stabilize and increase access to **Sandy River Beach**.
- \$1000 from Maine Coast Heritage Trust to assist **Cherryfield** with Comprehensive Plan Update.
- \$43,000 from Maine Coastal Program for town of **Machias** to prepare a feasibility study of seawall improvements to reduce risks of flooding integrated with downtown revitalization.
- \$43,000 to **Chub Cove Road Association** in **Cooper** from DEP Culvert Bond; provided fiscal agent service
- Secured several public and Foundation Grants for regional tourism:
 - \$4000 *BikeMaine Community Grant* for bicycle repair stations and training
 - \$5000 *Libra Foundation Grant* for **Machias Kids on Bikes** program
 - \$6250 *Sadie and Harry Davis Foundation Grant* for purchase and outfitting of a Mobile Bike Bus
 - \$4000 *Northern Forest Center Grant* to support Regional Tourism Trainings, Bicycles WelcoME training and regional promotion of the **Bold Coast** region.
 - \$2000 from **Experience Maritime Maine** for regional maritime tourism initiative.
 - \$10,000 from Maine Office of Tourism for **Salts & Waters** podcast marketing plan; <https://experiencemaritimemaine.org/salts-water-podcast-series/>
 - \$2000 from Maine Tourism Marketing & Promotion Partnership grant to attend NYC Bike Expo.
 - second technical assistance grant from the National Park Service for **Bold Coast Scenic Bikeway** planning and development.
- Assisted **Machias** with Land and Water Conservation Fund application for recreational park improvements (\$61,500, decision pending).
- Assisted **Machias** with *Safe Routes to School* sidewalk application for **Steel's Hill** (\$119,000, pending).
- **Brownfield Revolving Loan Fund Clean-Up** funds application in partnership with NMDC (\$1 million, decision pending).

Economic Development

- Working with Downeast Economic Development Corp. (**Calais-Baileyville**) as well as Maine Broadband Coalition, SCEC and Axiom on broadband planning and deployment options.
- Assisted **Healthy Acadia** with updating Washington County food producers in the Maine Food Atlas
- Initiated 4th 3-year \$400,000 **Brownfields Assessment** grant: completed to date:
 - 32 phase I Environmental Site Assessments (ESAs) and 22 phase II ESAs in 13 towns
 - 17 completed/active redevelopment projects

- creation of more than 75 jobs, and leveraged investment of at least \$4 million.
 - Assisted in celebration of Columbia Factory Brownfields clean-up and redevelopment in Lubec.
- Tourism and regional promotion:
 - Organized/conducted 4-day "*Spirits of DownEast*" Media Tour of regional beer and wine trails, along with chocolate, cheese, coffee and other local food producers.
 - Oversight and Administration of DownEast & Acadia Regional Tourism (DART) increased to manage/pass-through all (\$145,000) Maine Tourism Marketing Partnership Program funds.
 - Working with Community Center for GIS on website, assets mapping, & logo development.
 - Updated and nationally distributed DownEast Acadia's *True Maine* brochure.
 - Coordinated photo/video procurement of 13 Historical Sites and Museums for website.
- Received DART's *Tourism Excellence* award for the WCCOG and the Bicycle Coalition of Maine collaboration to bring BikeMaine 2016 to the DART region

Training

- Maintain online GIS mapping tool and provide one-on-one training to municipal officials; monitoring online survey feedback from users.
- Provided online GIS mapping access of new flood hazard elevation lines at several public hearings on new FIRM maps
- Provided expenses for SCEC staff (3), WCCOG staff (2), multiple towns and County staff to attend CDBG Certification and Implementation training in Augusta.
- Provided Tourism and Visitor Services training to UMM Tourism classes, Eastport Chamber of Commerce, Machias Rotary, Washington County Historic and Genealogical Society, and Washington County Leadership Institute and two SCEC business trainings.

Regional Planning/Services

- Installed 11 rain gauges along Washington County coastline (Steuben, Milbridge, Harrington, Columbia Falls, Jonesport, Jonesboro, Machiasport, Pembroke, Lubec, Edmunds, Pleasant Point) to improve data accuracy for shellfish closure/opening decisions; online information on shellfish management.
- Completed *Community Guided Planning and Zoning* process in Washington County UT:
 - A Regional Plan for the Washington County Unorganized Territories
 - Zoning changes approved in Plantations of Grand Lake Stream and Baring;
 - Floating Rural Business Development zones approved in Edmunds, Trescott, Marion, Cathance, Brookton and Baring Plantation
 - Capital Investment Plan; (<http://www.wccog.net/community-guided-planning-and-zoning.htm>).

Regional Capacity Building and Partnerships

WCCOG continued in several collaborative roles in 2016-17 with groups and agencies that provide economic development services in the County and region. This includes:

- Participating in meetings with HUD, WHCA, ME Sea Coast Mission, community leaders and county manager to implement recommendations of *2014 Washington County Sustainable Housing Plan*
- Downeast Sunrise Trail Coalition, Downeast & Acadia Regional Tourism, Destination Cherryfield, Downeast RC&D, and Blackwoods Scenic Byway committees.
- Experience Maritime Maine, Bicycle Coalition of Maine, and Tourism New Brunswick.
- GrowSmart Maine, Sunrise County Economic Council.
- Downeast Fisheries Partnership, a collaboration of agencies in Downeast Maine to facilitate improved fishing conditions in the region, to develop and enhance working relationships, and support collaborative research and educational activities.

Respectfully submitted,
Judy East, Executive Director

WASHINGTON COUNTY COURTHOUSE ARCHIVES REPORT
March 2018

It has been an event filled year for the Washington County Courthouse Archives Committee with most of its activities being centered on the accomplishments on our work with the new Heritage Center Genealogy Research Room and Museum.

Through the auspices of the Washington County Historical & Genealogical Society we received a \$1,500 grant from the Eastern Maine Conservation Initiative – George G.Herrick, chair. These funds were used to purchase a computer and a copier/printer/scanner for the Genealogy Research Room. This equipment has proved to be a most valuable tool for our work, especially in the copying of the valuable Cutler records assembled by the late Arlene Dennison and donated by her daughter Maxine Porter. These records are of special importance due to the fact that the Cutler Vital Records had burned about 1900. Copying these records has been in the very capable hands of Dale Miller, one of the volunteers in the Center. Genealogy research materials continue to be donated in the form of hard cover and loose leaf notebooks containing all kinds of Washington County history and genealogy. In addition though a series of unexpected good fortune coming together at a critical time the research collection of over 75 years of the late Clarence H Drisko of Columbia became available and is now sitting in the Genealogy Room. As with the Dennison collection it will be copied or scanned to make it in a 'working form' for general public use.

Given by his widow, Marjorie Ahlin, a major donation came from the estate of Dr. John Ahlin. Dr. Ahlin, a resident and historian of the Machias area, he was an authority on the events that happened during the early years of the settlement of the area. His book, *Maine Rubicon* is acknowledged by many as one of the most important histories of the 'Downeast Settlers during the American Revolution'. Included in this collection are many of his personal papers and references to his several published books. Another part of the Ahlin donation was an impressive collection of Native American Indian Baskets and Arrowheads. In addition there are photographs, signs and interesting knick-knacks that will surely be of interest to visitors in the Museum room. The important job of cataloging this collection and others donated that have been donated has been undertaken by Celeste Sherman, another of the volunteers of the Heritage Center.

At this point in time it has been reported that another *major* collection will soon be coming to the Heritage Center Museum. Michael Hoyt of Machias has already donated six boxes of all kinds of interesting materials, with a promise of more to come. Included in his collection are postal cards, photographs, paintings, and again the 'everyday' items that were used by residents of the area in the past.

An 1861 Washington County Wall Map was donated from the estate of the late Thelma Grant, long-time Registrar of Probate for the county. The map was in need of repairs so contact was made with Dr. Bernie Vanzetti of the University of Maine Machias. He is currently using the map in one of his classes as a demonstration on 'how to repair items such as this map'. When finished the map will be returned to us and installed in the main hallway, replacing the map that is currently there, which is also in need of repairs, and will be repaired by Dr. Vanzetti. This is all being accomplished without any cost to this committee.

Susan Wright continues to work on the scanning of the *Eastport Sentinel* and to date has produced 17 CD's – 13 single volumes plus 4 'double volumes, with the last double CD covering the years 1901-1902. This work goes slowly as Susan is only able to be with us about 5 months

of the year, but it is progressing and is such a valuable resource for future generations to be able to have a 'look into the past'. Sales of the CD's were \$675 realized in 2017. Taking care of the sales for us has been Carla Manchester and we do appreciate her assistance in this day to day activity.

Again through the auspices of the Washington County Historical & Genealogical Society we have just received word of another grant from the Eastern Maine Conservation Initiative - George G.Herrick chair, in the amount of \$1,725 for necessary supplies to be used in the Museum Room. Because of the fragility and value of the Ahlin collection, we discovered that the climate in the courthouse is very warm and dry, not exactly conducive to maintaining the 'good health' of the baskets. We have been using a 'stop-gap' method to control the humidity, but we plans to purchase 'quality equipment' to remedy this problem. In addition we will be installing UV window film in both the Museum and the Research Room. Finally we have plans to purchase another showcase and with some help from the Maintenance crew further 'set up' the displays in the Museum.

At the present time the Heritage Center is open to the public on Wednesday, Thursday and Friday from 9:30 to 3 p.m. Our goal is that we will be able interest others in volunteering in the Center so that we can expand these hours.

It has been exciting time watching the Heritage Center grow. And that it has been, beyond our fondest dreams. For those of us working to establish this Center we hope that it will continue to prosper and become a valuable service to the citizens of Washington County.

Valdine C. Atwood, chair

ECONOMIC DEVELOPMENT SERVICES REPORT

*Prepared for the Washington County Government
Submitted by Sunrise County Economic Council*

March 23, 2018



SCEC's mission is to create jobs and prosperity in Washington County. County government provides essential support to SCEC through a general contract for economic development work throughout the county, a specialized contract for business development work in the unorganized territories, and through its past contribution to SCEC's endowment.

The following is a summary of our major projects:

NATURAL RESOURCES

With the end of another year, SCEC provided several vital services and continued technical assistance to local food producers and growers. SCEC provided nearly 200 farmers in Washington County with information about FSA programs through various channels, including the facilitation of two information workshops. SCEC also made a concentrated effort to help growers cope with the fluctuating wild blueberry market by facilitating meetings between Washington County blueberry growers and service providers from outside the county. With support from the Slow Money Maine donor network, SCEC granted more than \$50,000 to a Washington County farm to help them develop poultry processing capacity. The Slow Money Maine donor network was also responsible for SCEC granting \$5,000 to a Washington County local food retailer to help them shoulder the costs of expanding their business and buy more freezer capacity for local meats. To date, the Sunrise Food Infrastructure Initiative has provided 48 farmers and food businesses with technical assistance regarding issues such as planning and strategizing for changing markets, developing value-added capacity and accessing community programs. Finally, 10 farmers and food-based business have accessed SCEC training programs on subjects including organic farm conversion, QuickBooks reporting, Facebook for Business, Crowd-Sourced Loan Opportunities, and website design. With a staffing change at the Natural Resources Program Manager position and more FSA trainings on the horizon, the year of 2018 looks to build on the progress made while looking towards the future of agriculture in Washington County.

FAMILY FUTURES DOWNEAST

Family Futures Downeast served 49 Washington County families this year through post-secondary opportunities at Washington County Community College and the University of Maine at Machias as part of their two-generation program that works to tackle poverty and strengthen the local workforce. In addition to taking 15 college credits, their children are enrolled in a specialized evening education program that promotes school readiness. SCEC, as the fiscal agent for the collaborative, continues to provide leadership and direct program support through coaching staff and administrative oversight of a contract with the State of Maine Department of Health and Human Services. FFD's seven partners include SCEC, UMM, WCCC, Washington County Career Center, Axiom Education & Training Center, Downeast Community Partners and the Community Caring Collaborative.

LOANS AND GRANTS

From January 1, 2017 through December 31, 2017 SCEC originated \$252,865.85 in loans, a \$10,000 Economic Development Implementation Grant and a \$4,000 Nature Based Tourism Grant to six businesses on behalf of County Government as part of the Washington County Tax Increment Financing District. SCEC originated \$272,132 in loans to nine small businesses using its internal loan funds. These funds helped to create seven new FTE jobs, one new PT job, and retain eleven FTE jobs and eighteen PT jobs, as well as leverage an additional \$359,279.15 of investment in Washington County.

PTAC

Since June 1, 2017, SCEC has contracted directly with Procurement Technical Assistance Center (PTAC) Maine to provide services to Washington County businesses wishing to contract with State, federal and local government.

WCDA ASSISTANCE

SCEC provided technical assistance and staff support to the Washington County Development Authority regarding the redevelopment of the commercial side of the former Cutler Navy Base.

SCHOLARSHIPS

With support from the Next Generation Foundation and The Boston Foundation, SCEC approved 46 scholarships totaling \$17,450 in 2017. The program was on hiatus for five months due to the low balance of funds. Thanks to the generosity of a Maine Community Foundation donor, \$100,000 was recently contributed – enough to continue the program for the next three years.

SUBSTANCE USE RESPONSE

SCEC is an active member of the Washington County Substance Use Response Collaborative. As part of the Collaborative's work plan, SCEC and the Community Caring Collaborative (CCC) convened employers from all over Washington County for a summit on Addiction, Recovery and the Workforce at the University of Maine at Machias. In response to requests from summit participants, SCEC, CCC, the Maine Department of Labor, and the Women's Business Center at CEI have begun a series of business workshops. "Creating a Drug-Free Workplace" and "Substance Use In the Workplace", offered in conjunction with the Bureau of Employment Services, were held in December.

BUSINESS RESOURCE CENTER

SCEC's Business Resource Center continued to provide free and confidential business resources from our partners including CEI's Women's Business Center, the Maine Small Business Development Center, Maine Small Business Administration and SCORE (Service Corp of Retired Executives).

ORGANIZATIONS AND INITIATIVES

SCEC continued its active involvement with regional organizations and initiatives such as the Axiom Education and Training Center, the Northeastern Workforce Development Board, Northern Maine Development Commission (NMDC), Eastern Maine Development Commission (EMDC), Coastal Enterprises Inc. (CEI), the Maine Woods Consortium, the Maine Woods Tourism Training Initiative, Downeast Community Partners, the Community Caring Collaborative, Down East RCGD, the Downeast Fisheries Partnership, Mano en Mano, the Community Caring Collaborative, Poverty Busters, Downeast Acadia Regional Tourism, Washington County Educational Attainment Initiative, Washington County Council of Governments, Calais and Machias CareerCenters, Healthcare Workforce Response Team, University of Maine at Machias, Washington County Community College, Maine Sea Grant, Maine Community Foundation, Economic Development Council of Maine, Maine Community Development Association, and the Maine Development Foundation.

The above activities are a broad representation of economic development services provided by SCEC on the County's behalf over the past year. It is not representative of all on-going projects, programs, and initiatives previously reported on. This report does not include confidential and/or proprietary information related to work with specific businesses or development projects. SCEC is available to discuss specifics in Executive Session at the discretion of the County Commissioners.

Respectfully Submitted by:



Charles J. Rudelitch, Esq.

Executive Director

County of Washington, Maine

**Independent Auditors' Report
and
Management's Financial Statements**

December 31, 2015

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WASHINGTON, MAINE

DECEMBER 31, 2015

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Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

www.rlbco.com
accting@rlbco.com

41 Bates Street
Portland, Maine 04103

Tel: (207) 775-1717
Fax: (207) 775-7103

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
County of Washington, Maine
Machias, ME

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Washington, Maine, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Washington, Maine'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 aggregate remaining fund information of the County of Washington, Maine, as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3.1 through 3.7, pension schedules on pages 28 through 29, and budgetary comparison information on pages 27, 30, and 31 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 August 02, 2017, on our consideration of the County of Washington, 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 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 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 County of Washington, Maine's internal control over financial reporting and compliance.

Ron L. Beaulieu & Co.

Portland, Maine
August 02, 2017

**Office of the Treasurer
Washington County, Maine
P.O. Box 297, 85 Court Street
Machias, ME 04654**

Jill C. Holmes
Treasurer

J. Marie Chute
Sondra Small
Finance Clerks

**Management Discussion and Analysis Letter
December 31, 2015**

The following management's discussion and analysis of the County of Washington, Maine's financial performance provides an overview of Washington County's financial activities for the year ended December 31, 2015. Please read this in conjunction with the County's financial statements.

Financial Statement Overview

The County of Washington's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension information and a schedule of funding progress, and other supplementary information which includes combining and other schedules.

Government-Wide Financial Statement

The government-wide financial statements provide a broad view of the County's operations in a manner that is similar to private business. These statements provide both short-term as well as long-term information in regards to the County's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents all of the government's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The type of activity presented for the County of Washington is:

Governmental activities – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the County's basic services are reported in governmental activities, which includes court services, emergency management, district attorney, administration, registry of deeds, registry of probate, sheriff's department, recycling and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Washington, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirement. All of the funds of the County of Washington can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds: All of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the County's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of the governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers, may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the pages immediately following each governmental fund financial statement.

The general fund is the only fund for which the County legally adopts a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General

Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the County of Washington. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They used the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The notes to Financial Statements can be found following the Statement of Fiduciary Net Position – Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions, Notes to Required Supplementary Information and a Schedule of Funding Progress – Retiree Healthcare Plan.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to non major funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the County's governmental activities. The County's total net position decreased by \$955,826 from \$3,248,912 to \$2,293,086.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirement – decreased to a deficit balance of \$1,014,164 at the end of this year.

Table 1
County of Washington, Maine
Net Position
December 31, 2015

Assets:	2015	2014
Current Assets	1,891,509	1,610,063
Capital Assets	2,100,522	2,051,657
Total Assets	3,992,031	3,661,720
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	664,473	NA
Total Deferred Outflows of Resources	664,473	NA
Liabilities:		
Current Liabilities	187,840	202,203
Long-term Debt Outstanding	1,513,655	210,605
Total Liabilities	1,701,495	412,808
Deferred Inflows of Resources:		
Deferred Inflows Related to Pensions	661,923	NA
Total Deferred Inflows of Resources	661,923	NA
Net Position:		
Net Investment in Capital Assets	2,100,522	2,051,657
Restricted	930,647	921,174
Unrestricted	(738,083)	276,081
Total Net Position	2,293,086	3,248,912

Revenue and Expenses

Revenues for the County's governmental activities decreased by 17.98%, while total expenses decreased by 13.07%.

Table 2
County of Washington, Maine
Change in Net Position
For the Years Ended December 31, 2015

	2015	2014
REVENUES		
<i>General Revenue</i>		
Taxes	5,378,302	5,275,516
Charges for services	555,075	502,445
Other grants/contracts	1,218,583	2,599,749

Interest income	2,929	3,781
Miscellaneous	44,381	74,710
Transfers In from Other Funds	NA	37,977
Total Revenue	7,199,270	8,494,178
EXPENDITURES		
WC:OC	197,227	503,804
Superior court	NA	2,266
FEMA	104,570	54,285
EMA	74,422	58,101
BIDP	286,453	181,455
District attorney	224,683	229,027
County administration	194,158	331,741
County finance	112,648	111,168
County buildings	304,743	187,371
Regional Communications Center	573,242	613,011
Deeds	168,807	199,438
Probate	144,817	130,679
Sheriff	785,391	724,127
Sheriff's department grants	56,000	50,968
Governmental third-party requests	12,350	68,350
Insurance	105,927	137,723
Employee benefits	1,118,124	947,195
Debt service interest	3,023	4,936
Capital reserves	31,901	35,000
County jail	2,484,200	2,338,616
EDA	119,189	828,358
Court move-deeds	40,074	27,142
Depreciation	NA	310,740
Total Expenses	7,141,949	8,075,501
Change in Net Position	57,321	418,677
NET POSITION January 1 (original)	3,248,252	2,830,235
Prior Period Adjustment	(1,012,487)	
NET POSITION January 1 (restated)	2,235,765	
NET POSITION December 31	2,293,086	3,248,912

Financial Analysis of the County's Fund Statements

Governmental Funds: The financial reporting focus of the County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a

useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
County of Washington, Maine
Fund Balances – Governmental Funds
December 31, 2015

	2015	2014
General Fund:		
Committed	628,395	NA
Restricted	302,252	921,174
Assigned	NA	NA
Unassigned	747,132	486,686
Non-Spendable	25,890	NA
Total General Fund	1,703,669	1,407,860

The general fund total fund balance increased by \$295,809 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were under budget by \$10,566, primarily due to fewer Charges for Services than anticipated. Refer to Schedule A for more detailed information.

The general fund actual expenditures were under budget by \$70,664. Most expenditure categories were under budget with the exception of the Sheriff and Jail departments. Refer to Schedule A for more detailed information.

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2015, the net book value of capital assets recorded by the County increased by \$48,865 over the prior year. The increase was due to capital additions of \$1,501,765, less net disposals of \$1,112,033 and current year depreciation expense of \$340,867.

Table 4
County of Washington, Maine
Capital Assets (Net of Depreciation)
December 31, 2015

	2015	2014
Construction in Progress	NA	850,885
Land	76,371	76,371
Buildings and improvements	503,693	613,271
Vehicles, Machinery, equipment	1,520,458	511,130
Total	2,100,522	2,051,657

Debt

At December 31, 2015, the County had no bonds outstanding. Other long-term obligations include accrued compensated absences, pension benefit obligations and net pension liability. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The County's unassigned fund balance has fallen below a level sufficient to sustain government operations for a period of approximately two months, yet continue to maintain significant reserves for future capital and program needs. The county is working to rebuild this balance to a sufficient level.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional information, contact the County Treasurer's Office at 85 Court Street, Machias, Maine 04654.



Jill C Holmes
Washington County Treasurer

COUNTY OF WASHINGTON, MAINE
STATEMENT OF NET ASSETS
DECEMBER 31, 2015

STATEMENT A

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 1,817,880
Taxes receivable (net)	15,071
Accounts receivable (net)	-
Due from employees (net)	5,564
Due from other governments (net)	27,104
Prepaid expenses	25,890
Total current assets	<u>1,891,509</u>
Noncurrent assets:	
Capital assets (net)	<u>2,100,522</u>
Total noncurrent assets	<u>2,100,522</u>
TOTAL ASSETS	<u><u>3,992,031</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>664,473</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u><u>664,473</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	164,547
Due to other governments	23,293
Total current liabilities	<u>187,840</u>
Noncurrent liabilities:	
Accrued compensated absences	222,403
Net pension liability	1,291,252
Total noncurrent liabilities	<u>1,513,655</u>
TOTAL LIABILITIES	<u><u>1,701,495</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>661,923</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u><u>661,923</u></u>
NET POSITION	
Invested in capital assets, net of related debt	2,100,522
Restricted	930,647
Unrestricted	(738,083)
TOTAL NET POSITION	<u><u>\$ 2,293,086</u></u>

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

COUNTY OF WASHINGTON, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue
Governmental activities:					
WC:OC	\$ 197,227	\$ -	\$ 185,914	\$ -	\$ (10,313)
Superior court	-	-	-	-	-
FEMA	104,570	-	141,292	-	36,722
EMA	74,422	-	98,159	-	23,737
BIDP	286,453	-	348,979	-	62,526
District attorney	224,693	33,997	-	-	(190,696)
County administration	194,158	50,354	-	-	(143,804)
County finance	112,648	7,500	-	-	(105,148)
County buildings	304,743	-	-	-	(304,743)
Regional communications center	573,242	-	-	-	(573,242)
Deeds	168,807	313,713	-	-	144,906
Probate	144,817	52,713	-	-	(92,104)
Sheriff	785,391	96,798	-	-	(688,593)
Sheriff's department grants	56,000	-	-	-	(56,000)
Governmental third party requests	12,350	-	-	-	(12,350)
Insurance	105,927	-	-	-	(105,927)
Employee benefits	1,118,124	-	-	-	(1,118,124)
Debt service interest	3,023	-	-	-	(3,023)
Capital reserves	31,901	-	-	-	(31,901)
County/jail	2,484,200	-	290,324	-	(2,193,876)
EDA	119,189	-	119,191	-	2
Court move - deeds	40,074	-	33,724	-	(6,350)
Total	\$ 7,141,949	\$ 555,075	\$ 1,218,583	\$ -	\$ (5,368,291)
General revenues:					
Taxes from cities and towns					5,378,302
Interest					2,929
Miscellaneous revenues					44,381
Total general revenue					5,425,612
Change in net position					57,321
Net position - January 1 - original					3,248,252
Prior period adjustment					(1,012,487)
Net position - January 1 - revised					2,235,765
Net position - December 31					\$ 2,293,086

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

STATEMENT C

COUNTY OF WASHINGTON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Major		Non-major		
	General	Deed Surcharge	Governmental Funds	Other	Total
ASSETS					
Cash	\$ 1,622,126	\$ 195,754	\$ -	\$ -	\$ 1,817,880
Taxes receivable	15,071	-	-	-	15,071
Accounts receivable	-	-	-	-	-
Due from employees	5,564	-	-	-	5,564
Due from other governments	27,104	-	-	-	27,104
Prepaid expenses	25,890	-	-	-	25,890
Interfund receivables	-	83,557	22,941	-	106,498
TOTAL ASSETS	\$ 1,695,755	\$ 279,311	\$ 22,941	\$ -	\$ 1,998,007
LIABILITIES					
Accounts payable	164,547	-	-	-	164,547
Due to other governments	23,293	-	-	-	23,293
Interfund payables	106,498	-	-	-	106,498
TOTAL LIABILITIES	294,338	-	-	-	294,338
FUND BALANCES					
Nonspendable	25,890	-	-	-	25,890
Restricted	-	279,311	22,941	-	302,252
Committed	628,395	-	-	-	628,395
Assigned	-	-	-	-	-
Unassigned	747,132	-	-	-	747,132
TOTAL FUND BALANCES	1,401,417	279,311	22,941	-	1,703,669
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,695,755	\$ 279,311	\$ 22,941	\$ -	\$ 1,998,007

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

COUNTY OF WASHINGTON, MAINE
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2015

Fund balances - total government funds	\$ 1,703,669
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets	2,100,522
Deferred outflows related to pensions	664,473
Accrued compensated absences	(222,403)
Net pension liability	(1,291,252)
Deferred inflows related to pensions	<u>(661,923)</u>
Net position of governmental activities	<u>\$ 2,293,086</u>

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

COUNTY OF WASHINGTON, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Major		Non-major		
	General	Deeds Surcharge	Governmental Funds	Other	Total
REVENUES					
Taxes from cities and towns	\$ 5,378,302	\$ -	\$ -		\$ 5,378,302
Charges for services	537,321	15,384	2,371		555,076
Intergovernmental revenues	1,218,583	-	-		1,218,583
Interest	2,637	292	-		2,929
Other revenue	44,380	-	-		44,380
TOTAL REVENUES	7,181,223	15,676	2,371		7,199,270
EXPENDITURES					
WC:OC	195,757	-	-		195,757
Superior court	-	-	-		-
FEMA	139,835	-	-		139,835
EMA	59,951	-	-		59,951
BIDP	545,149	-	-		545,149
District attorney	224,683	-	-		224,683
County administration	182,360	-	-		182,360
County finance	112,648	-	-		112,648
County buildings	195,165	-	-		195,165
Regional communications center	558,771	-	-		558,771
Deeds	159,874	8,933	-		168,807
Probate	140,740	-	4,077		144,817
Sheriff	783,395	-	-		783,395
Sheriff's department grants	56,000	-	-		56,000
Governmental third party requests	12,350	-	-		12,350
Insurance	105,927	-	-		105,927
Employee benefits	1,003,487	-	-		1,003,487
Debt service interest	3,023	-	-		3,023
Capital reserves	31,901	-	-		31,901
County jail	2,381,000	-	-		2,381,000
EDA	14,389	-	-		14,389
Court move - deeds	40,074	-	-		40,074
TOTAL EXPENDITURES	6,946,479	8,933	4,077		6,959,489

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

STATEMENT E (CONTINUED)

COUNTY OF WASHINGTON, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Major		Non-major		
	General	Deeds Surcharge	Governmental Funds	Other	Total
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 234,744	\$ 6,743	\$ (1,706)	\$	\$ 239,781
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	234,744	6,743	(1,706)		239,781
FUND BALANCE - JANUARY 1 - ORIGINAL	586,026	272,568	548,606		1,407,200
PRIOR PERIOD ADJUSTMENT	580,647	-	(523,959)		56,688
FUND BALANCE - JANUARY 1 - REVISED	1,166,673	272,568	24,647		1,463,888
FUND BALANCE - DECEMBER 31	\$ 1,401,417	\$ 279,311	\$ 22,941	\$	\$ 1,703,669

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

COUNTY OF WASHINGTON, 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, 2015

Net change in fund balances - total government funds	\$	239,781
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount of capital outlays.		389,731
--	--	---------

This is the amount of depreciation expense.		(340,867)
---	--	-----------

Changes in net pension liability and related deferred outflows and inflows do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(219,527)
--	--	-----------

Expenses for accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(11,797)
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Change in net position of governmental activities.	\$	<u>57,321</u>
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See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WASHINGTON, MAINE
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2015

	Agency Funds	Total
ASSETS		
Cash	\$ 101,010	\$101,010
Investments	-	-
TOTAL ASSETS	<u>\$ 101,010</u>	<u>\$101,010</u>
LIABILITIES		
Due to specific individuals	101,010	101,010
TOTAL LIABILITIES	<u>\$ 101,010</u>	<u>\$101,010</u>

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

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Washington, Maine (the County), conform to accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

Part 1 - Government-Wide Financial Statements

The statement of net position and statement of activities focuses on the primary government of the County of Washington, Maine as a whole. All governmental funds are included but are presented using the accrual basis of accounting. Fiduciary funds are excluded from these government-wide financial statements.

Measurement Focus and Basis of Accounting

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

Program revenues include charges to taxpayers who purchase, use, or directly benefit from goods, services, or privileges provided by a given program; and operating or capital grants and contributions that are restricted to meeting the operational or capital requirement of a particular program.

Internal Activity

Amounts reported in the governmental funds as "due to other funds" and "due from other funds" have been eliminated in the statement of net position, except amounts due between the governmental and business-type activities. Any amounts that are "due to" or "due from" the fiduciary funds have been included in the statement of net position.

Capitalization of Assets

For government-wide financial statements, capital assets are valued at historical cost or estimated historical cost. Donated capital assets are valued at their estimated fair value on the date of donation. Capital assets over \$1,000 are capitalized.

Depreciation

For government-wide financial statements, capital assets are depreciated over the assets useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	30 years
Equipment & Vehicles	5 years

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Taxes from Cities and Towns are committed on or around January 1st of each year. Taxes are due on or near October 31st. If the taxes are not paid by a City or Town on or before the due date, the County may issue a warrant to the sheriff to levy by distress and sale of real and personal property of any inhabitants.

Part 2 - Fund Financial Statements

Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Deeds Fund - Deeds Fund is used to account for the revenues derived from specific fees from processing deeds.

The County has ten nonmajor funds.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets received by the County and held in the capacity of a trustee, custodian, or agent.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets, generally within sixty days. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include principal and interest on general long-term debt, which is recognized when due.

All trust and agency funds are accounted for using the accrual basis of accounting.

Estimates

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

None of the estimates used in preparing the financial statements are considered significant.

Budget

A. Budget Law and Practice

The County Commissioners submit, in the previous December, an annual budget to the County Delegation in accordance with the Maine Revised Statutes. In December, the County Delegation adopts an annual budget for the current calendar year. Supplemental budgets are required for unexpected modifications to the estimated revenues and appropriations. Budgets are prepared on the modified accrual basis of accounting. Unencumbered non-special appropriations lapse at year end. Capital projects funds are carried forward each year until the project is completed or when the bond issue proceeds are totally expended.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Budgetary Control

An all inclusive budget is prepared in gross on a line item basis. Revenues are budgeted by source. Expenditures are budgeted by department. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Within these control levels, the Commissioners may transfer appropriations, otherwise the Budget Advisory Committee must approve the transfer. Several revisions were made to the budget during the year.

Excess Funds

There is no documented policy on where to hold excess funds.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Allowances for uncollectible accounts are based on management's assessment of the periodic aging of accounts receivable.

Due From Other Governments

Due from other governments are stated at the amount management expects to collect from balances outstanding at year-end. Allowances for uncollectible accounts are based on management's assessment of the periodic aging of accounts due from other governments.

Investments

It is the County's policy to state investments at market value at the balance sheet date.

Inventories

Inventory is accounted for utilizing the purchase method. Under this method, inventories are recorded as expenditures when purchased. For government-wide financial statements, inventories are priced at the lower of cost or market on the first-in, first out basis.

Prepaid Items

For fund financial statements and government wide financial statements, prepaid items are accounted for utilizing the interperiod allocation method. Under this method, prepaid items are recorded as an asset when purchased.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Interfund activity is reported as either loans or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are eliminated as part of the reconciliation to the government-wide financial statements.

Fund Balance

For governmental funds, the nonspendable fund balances represent amounts that will never convert to cash or will not convert to cash to affect the current period; the restricted fund balances represent the amounts that are restricted by external governments, contributors, or external laws; the committed fund balances represent self-imposed limitations by the County Commissioners that must be voted on to be established, modified, or rescinded; the assigned fund balances represent intended use of resources such as encumbrances by the County Manager that the Manager feels is necessary to operate the County; and the unassigned fund balances represent anything that does not fit into the above four classifications. The general fund is the only fund that can report a positive unassigned balance.

If expenditures can be applied to either restricted or unrestricted balances, the government's policy is to apply them to restricted balances. If expenditures can be applied to committed, assigned or unassigned, the government's policy is to apply them first to committed balances, then to assigned balances, and any remainder is to be applied to unassigned balances.

The County has not established a policy regarding a minimum fund balance.

Revenues

Tax revenue and other major county revenue sources are susceptible to accrual under the modified accrual basis of accounting. Property tax revenues are recognized in the year for which they are levied. Fees and charges are reported as program revenues for the function that generates them. Grant and contributions are reported as program revenues if their use is restricted to a particular function.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 2 - CASH AND INVESTMENTS

The total amount of the County's cash, as well as the County's investments, consists of the following at December 31, 2015:

Cash	\$ 1,817,880
------	--------------

The total amount of the County's deposits in financial institutions, per the bank statements, at December 31, 2015 was \$1,941,380 of which \$250,000 was covered by federal depository insurance. The remaining deposits of \$1,691,380 were collateralized by a bank.

NOTE 3 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The allowance for uncollectible accounts receivable at December 31, 2015 is estimated to be:

General Fund	\$ -
Deeds	-
Other Gov. Funds	-
Governmental Activities	<u>\$ -</u>

The allowance for uncollectible accounts due from other governments at December 31, 2015 is estimated to be:

General Fund	\$ -
Deeds	-
Other Gov. Funds	-
Governmental Activities	<u>\$ -</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets:

GOVERNMENTAL ACTIVITIES

	Balance 01/01/15	Additions	Deletions	Balance 12/31/15
Capital assets (non-depreciable):				
Land	\$ 76,371	\$ -	\$ -	\$ 76,371
Construction in progress	850,885	258,696	(1,109,581)	-
Total capital assets (non-depreciable)	927,256	258,696	(1,109,581)	76,371
Capital assets (depreciable):				
Buildings	3,287,338	-	-	3,287,338
Vehicles and equipment	2,484,857	1,243,069	(73,583)	3,654,343
Total capital assets (depreciable)	5,772,195	1,243,069	(73,583)	6,941,681
Less accum. depreciation for:				
Buildings	(2,674,067)	(109,578)	-	(2,783,645)
Vehicles and equipment	(1,973,727)	(231,289)	71,131	(2,133,885)
Total accum. depreciation	(4,647,794)	(340,867)	71,131	(4,917,530)
Net capital assets	\$ 2,051,657	\$ 1,160,898	\$ (1,112,033)	\$ 2,100,522

Depreciation was charged to governmental functions as follows:

EMA	\$ 14,472
County administration	-
County buildings	109,578
Regional communications	14,471
Sheriff	97,546
EDA	104,800
Total	<u>\$ 340,867</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 5 - SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANs or TANs).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANs) or grant anticipation notes (GANs).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the General Fund.

Details related to the short-term debt activity for the fiscal year ended December 31, 2015, is as follows:

Type	Purpose	Rate	Due Date	Balance at 01/01/15	Issued	Retired	Balance at 12/31/15
TAN	Cash flow	0.73%	12/31/2015	\$ -	\$ 1,810,100	\$ 1,810,100	\$ -
				\$ -	\$ 1,810,100	\$ 1,810,100	\$ -

NOTE 6 - ACCRUED COMPENSATED ABSENCES

Summarized below are the accrued vacation and sick leave liabilities at December 31, 2015:

	Balance 01/01/15	Additions	Deletions	Balance 12/31/15	Current Portion
Accrued compensated absences	\$ 210,605	\$ 11,798	\$ -	\$ 222,403	\$ -
Totals	\$ 210,605	\$ 11,798	\$ -	\$ 222,403	\$ -

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

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

Receivable Fund	Payable Fund	Amount
Deeds	General	\$ 83,557
Other governmental	General	22,941
		<u>\$ 106,498</u>

Interfund balance represent amounts paid by General Fund.

Interfund transfers at December 31, 2015 consisted of the following:

Transfers in:				
	General	Deeds	Other Governmental Funds	Amount
Transfers Out:				
General	\$ -	\$ -	\$ -	\$ -
Deeds	-	-	-	-
Other Governmental Funds	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 8 - COMPONENTS OF FUND BALANCE

At December 31, 2015, the components of fund balances consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Contingency reserve	\$ -	\$ -	\$ 100,000	\$ -
Deed capital improvements reserve	-	-	5,642	-
Community corrections reserve	-	-	133,064	-
Sheriff reserve	-	-	11,444	-
Unemployment reserve	-	-	66,711	-
LEPC reserve	-	-	6,748	-
Archives reserve	-	-	145	-
Drug action team reserve	-	-	410	-
WC:OC Orfult gift reserve	-	-	78,354	-
EMA reserve	-	-	3,000	-
District attorney reserve	-	-	11,966	-
Capital improvements reserve	-	-	83,888	-
Capital safety reserve	-	-	10,000	-
Capital motor vehicles reserve	-	-	16,579	-
Regional communications reserve	-	-	100,444	-
Prepaid expenses	25,890	-	-	-
Deeds Surcharge Fund				
Deed capital improvements	-	279,311	-	-
Other Governmental Funds				
Probate record preservation	-	22,941	-	-
Total	<u>\$ 25,890</u>	<u>\$ 302,252</u>	<u>\$ 628,395</u>	<u>\$ -</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 9 - EMPLOYEE BENEFIT PLANS

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

County employees contribute to the Maine Public Employees Retirement System (MEPERS), a cost-sharing multiple-employer contributory defined benefit public employee pension plan (The Plan) that acts as a common investment and administrator for its participants.

The MEPERS provides retirement, annual cost-of-living adjustments, and death and disability benefits to members and beneficiaries. These benefit provisions and all other requirements are established by state statute. The MEPERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine, 04333-0046.

B. Funding Policy

The contribution requirements of plan members are established and may be amended by the state statute. This year, members contributed 6.5% of gross earnings. The County is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by the statute.

The Plan's fiduciary net position uses the same basis as the plan. The Plan uses the accrual basis of accounting, and benefits and refunds are recognized when due and payable. Plan investments are measured at fair value.

Net Pension Liability assumptions:

- 1) Investment rate of return 7.125%
- 2) Price inflation 2.55%
- 3) Salary increases 3.5% - 9.5%
- 4) Mortality source was the RP-2000 mortality table
- 5) Experience studies were from 2005-2010

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 9 - EMPLOYEE BENEFIT PLANS (CONTINUED)

Discount rate assumptions:

- 1) Rate equals investment rate of return
- 2) Projected cash flows assume required contributions
- 3) Long-term expected rate of return equals investment rate of return and is applied to all periods
- 4) Asset allocation is as follows: 30% domestic equity, 20% international equity, 25% fixed income, and 25% real assets

Net Pension Liability Sensitivity:

- 1) Discount rate 1% higher: \$76,496
- 2) Discount rate 1% lower: \$2,572,557

The proportion of total liability was determined by taking the District's actual contributions divided by the Plan's actual contributions. The proportion increased by 0.034066% from the prior measurement date of December 31, 2014 to the current measurement date of December 31, 2015. The actuarial valuation date is June 30, 2014.

Pension expense recognized during December 31, 2015 was \$395,897.

The following is the composition of deferred outflows related to pension:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows Related to Pension
\$52,136	\$398,528	\$114,112	\$99,697	\$664,473
Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows Related to Pension
(\$165,840)	(\$496,083)	\$0	\$0	(\$661,923)

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 9 - EMPLOYEE BENEFIT PLANS (CONTINUED)

The following is a 5 year schedule of changes in Deferred Outflows and Deferred Inflows related to pensions:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Deferred Outflows and (Inflows)	(\$19,744)	(\$19,744)	(\$57,583)	\$99,632	\$0

NOTE 10 - DEFERRED COMPENSATION PLAN

There is a deferred compensation 457(b) plan sponsored by the County, but as it is administered by nongovernmental third parties and the plan administrators invest plan assets at the direction of the plan's participants, the plan is not reported in the financial statements of the County.

Employees are not required to contribute to the plan, but if the employees choose to contribute, the County will match 100% of employee contributions up to \$2,000. During the year ended December 31, 2015, the County contributed \$14,000.

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of Maine are eligible to participate. The pools provide coverage for worker's compensation, unemployment and property liability insurance. As a member of the pools, the County shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. Contributions paid for the fiscal year totaled \$13,746 with no unpaid contributions at year-end. There were no deductible claims for the fiscal year.

The pool agreement permits the pool to make additional assessments to members should there be deficiency in pool assets to meet its liabilities. At this time, the pool foresees no likelihood of an additional assessment for past years.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 12 - COMMITMENTS AND CONTINGENCIES

The County participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2015 may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 13 - PRIOR PERIOD ADJUSTMENT

Statement of Activities

The County adopted GASB 68 – Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27 on January 1, 2015. The adoption of GASB 68 required that the beginning Net Pension Liability and Deferred Outflows and Inflows be posted to beginning Net Position. This decreased Net Position by \$1,069,175 and increased beginning Deferred Outflows by \$(106,964), increased Net Pension Liability by \$570,370 and increased Deferred Inflows by \$605,769.

Adopting the new standard also modified the Change in Net Position for the current fiscal year. If this standard had not been adopted Change in Net Position would have been \$219,527 higher.

A correction was made to the Due to Other Governments. This increased the beginning Net Position by \$56,688 and decreased the Due to Other Governments by \$(56,688).

Statement of Revenues, Expenditures, and Changes in Fund Balances

Several funds were classified as special revenue funds that did not meet the requirements of being classified as such. These funds were consolidated with the general fund as required by GASB 54. This increased beginning fund balance by \$523,959 for the General Fund and decreased the beginning fund balance by \$(523,959) for the Other Governmental Funds.

A correction was made to the Due to Other Governments. This increased the beginning fund balance by \$56,688 for the General Fund and decreased the Due to Other Governments by \$(56,688) for the General Fund.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 14 - MANAGEMENT REVIEW

Management has reviewed subsequent events as of August 02, 2017, the date the financial statements were available to be issued. At that time, there were no material subsequent events.

COUNTY OF WASHINGTON, MAINE
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes from cities and towns	\$ 5,378,304	\$ 5,378,304	\$ 5,378,302	\$ (2)
Charges for services	585,393	585,393	537,321	(48,072)
Intergovernmental revenue	45,000	45,000	35,491	(9,509)
Interest	-	-	2,637	2,637
Other revenue	-	-	44,380	44,380
TOTAL REVENUES	6,008,697	6,008,697	5,998,131	(10,566)
EXPENDITURES				
Current:				
WC:OC	-	-	-	-
Superior court	2,000	2,000	-	2,000
FEMA	-	-	-	-
EMA	64,813	64,813	59,951	4,862
BIDP	-	-	-	-
District attorney	256,744	256,744	224,683	32,061
County administration	272,004	272,004	182,360	89,644
County finance	117,072	117,072	112,648	4,424
County buildings	242,298	242,298	195,165	47,133
Regional communications center	610,671	610,671	558,771	51,900
Deeds	193,965	193,965	159,874	34,091
Probate	146,665	146,665	140,740	5,925
Sheriff	779,418	779,418	783,395	(3,977)
Sheriff's department grants	56,000	56,000	56,000	-
Governmental third party requests	12,350	12,350	12,350	-
Insurance	133,280	133,280	105,927	27,353
Employee benefits	1,046,634	1,046,634	1,003,487	43,147
Debt service interest	7,500	7,500	3,023	4,477
Capital reserves	40,000	40,000	31,901	8,099
County jail	2,000,525	2,000,525	2,381,000	(380,475)
EDA	-	-	-	-
Court move - deeds	-	-	-	-
Contingency	100,000	100,000	-	100,000
TOTAL EXPENDITURES	6,081,939	6,081,939	6,011,275	70,664
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES BEFORE OTHER				
FINANCING SOURCES (USES)	(73,242)	(73,242)	(13,144)	60,098
OTHER FINANCING SOURCES (USES)				
Utilization of unassigned fund balance	100,000	100,000	-	(100,000)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	-	(100,000)
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES AFTER OTHER				
FINANCING SOURCES (USES)	\$ 26,758	\$ 26,758	\$ (13,144)	\$ (39,902)

See accompanying independent auditors' report and management's notes to required supplementary information.

**COUNTY OF WASHINGTON, MAINE
SCHEDULE OF PROPORTIONATE SHARE
OF NET PENSION LIABILITY
YEAR ENDED DECEMBER 31, 2015**

	2015	2014	2013	2012	2011
Proportion of the net pension liability	0.40%	*	*	-	-
Proportionate share of net pension liability	\$ 1,291,252	*	*	*	*
Covered-employee payroll	\$ 2,842,033	*	*	*	*
Proportionate share of the net pension liability as a percentage of covered-employee payroll	45.4%	*	*	*	*
Plan fiduciary net position as a percentage of the total pension liability	88.27%	*	*	*	*

	2010	2009	2008	2007	2006
Proportion of the net pension liability	-	*	*	*	*
Proportionate share of net pension liability	*	*	*	*	*
Covered-employee payroll	*	*	*	*	*
Proportionate share of the net pension liability as a percentage of covered-employee payroll	*	*	*	*	*
Plan fiduciary net position as a percentage of the total pension liability	*	*	*	*	*

* - Information not available.

See accompanying independent auditors' report and management's notes to required supplementary information.

**COUNTY OF WASHINGTON, MAINE
SCHEDULE OF CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2015**

	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 165,436	*	*	*	*
Contributions in relation to the actuarially determined contribution	(165,436)	*	*	*	*
Contribution deficiency (excess)	\$ -	*	*	*	*
Covered-employee payroll	\$ 2,842,033	*	*	*	*
Contributions as a percentage of covered-employee payroll	5.8%	*	*	*	*

	2010	2009	2008	2007	2006
Actuarially determined contribution	*	*	*	*	*
Contributions in relation to the actuarially determined contribution	*	*	*	*	*
Contribution deficiency (excess)	*	*	*	*	*
Covered-employee payroll	*	*	*	*	*
Contributions as a percentage of covered-employee payroll	*	*	*	*	*

* - Information not available.

See accompanying independent auditors' report and management's notes to required supplementary information.

COUNTY OF WASHINGTON, MAINE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The County is required to have a budget for the General Fund. The County is not required to adopt an annual budget for its special revenue and capital project funds. Budgets for individual special revenue funds are utilized in accordance with the requirements for the grantor agencies.

Basis of Accounting

The modified accrual basis of accounting is used in preparing budgets except when non-cash items are involved. In that case, the non-cash items are omitted from the budget.

NOTE 2 – ACTUAL (BUDGET BASIS) TO GAAP BASIS RECONCILIATION

Revenues:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 5,998,131
---	--------------

Differences - budget to GAAP:

Grant revenues are not predictable and are not budgeted as a revenue, but are recorded as revenues for GAAP.	<u>1,183,092</u>
--	------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 7,181,223</u>
--	---------------------

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	6,011,275
---	-----------

Differences - budget to GAAP:

Expenditures related to grant revenues are not predictable and are not budgted as expenditures, but are recorded as expenditures for GAAP.	<u>935,204</u>
--	----------------

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 6,946,479</u>
--	---------------------

**COUNTY OF WASHINGTON, MAINE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015**

NOTE 3 – OVERSPENT APPROPRIATIONS

The following are materially overspent appropriations:

County jail	\$380,475
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2018 Budget

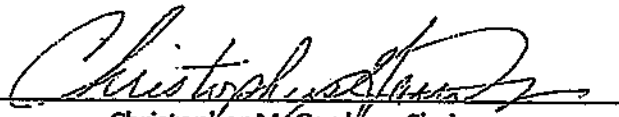
County of Washington

STATE OF MAINE

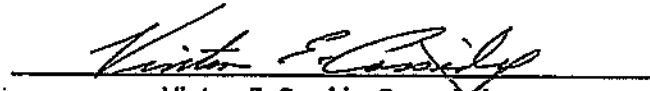
Presented by the Budget Advisory Committee for

Approval by

Washington County Commissioners


Christopher M. Gardner, Chairman


John B. Crowley, Sr., Commissioner


Vinton E. Cassidy, Commissioner

Attested: Washington County Manager


Betsy Fitzgerald

Nov 9, 2017

Date

Washington County Computation of Estimated Tax Levy FY 2018
Prepared 11/6/2017

EXPENDITURES	2016	2017	2018	Variance 2018-2017
Departments	\$ 6,082,260.00	\$ 6,644,442.00	\$ 7,129,874.00	\$ 485,432.00
Reserves	\$ 40,000.00	\$ 50,000.00	\$ 40,000.00	\$ (10,000.00)
Contingency	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
TOTAL	\$ 6,222,260.00	\$ 6,744,442.00	\$ 7,219,874.00	\$ 475,432.00

REVENUES AND CREDITS	2016	2017	2018	Variance 2018-2017
Revenue	\$ 699,090.00	\$ 719,984.00	\$ 1,046,745.00	\$ 326,761.00
Surplus				\$ -
Transfer to Contingency	\$ 85,000.00	\$ 100,000.00	\$ 50,000.00	\$ (50,000.00)
Transfer from Prior Year Reserves	\$ 8,784.00			\$ -
TOTAL	\$ 792,874.00	\$ 819,984.00	\$ 1,027,525.00	\$ 207,541.00
FY17 Jail Distribution		\$ 179,591.26		
		\$ 999,575.26		

Amount to be raised by Taxation	\$ 5,429,386.00	\$ 5,744,866.74	\$ 6,192,349.00	\$ 447,482.26
Overlay	\$ 27,146.93	\$ 28,724.33	Set by commissioners after budget is approved	
TOTAL	\$ 5,456,532.93	\$ 5,773,591.07	\$ 6,192,349.00	\$ 418,757.93
		Budget Increase (Decrease)		7.78933%

County LD Growth Factor for 2017: 3.42%

County of Washington 2018 Budget Expenditures by Department

	Prepared 11/6/2017								
	2016 Budget	Expended 2016	2017 Budget	Expended 2017	2018 Request	2018 Approved	Variance		
				YTD			2017 Budget vs		
							2018 Approved		
Emergency Management	\$ 63,697.00	\$ 55,745.37	\$ 60,005.00	\$ 43,880.15	\$ 65,260.00	\$ 60,005.00	\$ -		
District Attorney	\$ 267,897.00	\$ 243,313.01	\$ 280,637.00	\$ 218,074.03	\$ 292,872.00	\$ 280,637.00	\$ -		
Administration	\$ 200,197.00	\$ 191,785.96	\$ 198,776.00	\$ 181,046.90	\$ 199,195.00	\$ 198,695.00	\$ (81.00)		
Finance	\$ 115,586.00	\$ 112,985.03	\$ 116,061.00	\$ 106,484.10	\$ 119,164.00	\$ 119,164.00	\$ 3,103.00		
Buildings & Grounds	\$ 246,328.00	\$ 243,564.43	\$ 250,817.00	\$ 261,820.22	\$ 367,214.00	\$ 327,214.00	\$ 76,397.00		
Regional Comm.	\$ 603,732.00	\$ 665,091.68	\$ 607,297.00	\$ 507,405.10	\$ 643,305.00	\$ 642,305.00	\$ 35,008.00		
Jail	\$ 2,000,525.00	\$ 1,488,362.06	\$ 1,599,122.00	\$ 1,322,259.59	\$ 1,666,580.00	\$ 1,660,180.00	\$ 61,058.00		
Deeds	\$ 181,469.00	\$ 174,913.58	\$ 181,605.00	\$ 141,190.96	\$ 187,347.00	\$ 184,581.00	\$ 2,976.00		
Probate	\$ 145,265.00	\$ 151,597.61	\$ 149,502.00	\$ 123,513.73	\$ 152,562.00	\$ 152,562.00	\$ 3,060.00		
Sheriff	\$ 850,018.00	\$ 935,464.39	\$ 951,831.00	\$ 728,253.85	\$ 1,114,888.00	\$ 1,170,023.00	\$ 218,192.00		
Governmental Third Party	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ -		
Third Party	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ -		
Insurance	\$ 125,000.00	\$ 81,446.71	\$ 211,000.00	\$ 108,260.56	\$ 223,500.00	\$ 223,500.00	\$ 12,500.00		
Employee Benefits	\$ 1,207,696.00	\$ 1,133,672.20	\$ 1,959,439.00	\$ 1,021,512.15	\$ 1,993,312.00	\$ 2,034,658.00	\$ 75,219.00		
Debt Service	\$ 6,500.00	\$ 4,592.75	\$ 10,000.00	\$ 7,140.98	\$ 8,000.00	\$ 8,000.00	\$ (2,000.00)		
Capital Reserves	\$ 40,000.00	\$ 21,456.46	\$ 50,000.00	\$ 5,601.56	\$ 40,000.00	\$ 40,000.00	\$ (10,000.00)		
Contingency	\$ 100,000.00	\$ -	\$ 50,000.00	\$ -	\$ 100,000.00	\$ 50,000.00	\$ -		
TOTALS	\$ 6,222,260.00	\$ 5,572,341.24	\$ 6,744,442.00	\$ 4,844,793.88	\$ 7,241,549.00	\$ 7,219,874.00	\$ 475,482.00		

Prepared 11/6/2017

EWMA

Bulldozing & Grounds

District Attorney

Deeds

Administration

Probate

Findance

Sheriff

County Taxes Collected in 2016
\$5,449,016

SUMMARY SHEET

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
602 Emergency Management Agency					
100 Wages	41,288.00	41,279.16	42,105.00	32,388.40	42,947.00
200 Part Time - Regular	11,309.00	9,595.71	10,000.00	6,621.63	12,438.00
104 Auto Expense	3,000.00	1,222.66	2,000.00	1,127.68	1,344.00
110 Meals	300.00	146.84	300.00	165.60	202.00
115 Lodging	1,000.00	813.01	1,000.00	765.47	672.00
314 Internet Expense	700.00	700.00	700.00	625.77	470.00
315 Telephone bill	1,200.00	862.03	1,000.00	704.98	672.00
Includes Cell Phone					
375 Equipment Repair/Maintena	350.00	325.00	350.00	749.15	235.00
Generator Maintenance					
320 Dues & Bonds	50.00	50.00	50.00	50.00	34.00
335 Postage	100.00	41.48	100.00	82.08	50.00
335 Office Supplies	800.00	298.53	800.00	494.00	538.00
314 Office Equipment	600.00	410.95	600.00	214.46	403.00
345 Motor Vehicles - Reserve	3,000.00	0.00	1,000.00	0.00	0.00
Emergency Management Agency	63,697.00	55,745.37	60,005.00	43,989.22	60,005.00

Custom Budget Report

11/06/2017
Page 2

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
3100 District Attorney					
3100 Wages	163,026.00	153,982.71	165,701.00	136,576.60	169,936.00
3200 Part Time - Regular	13,566.00	14,426.81	14,639.00	12,633.21	14,926.00
1015 Court Witness Fee and Mileage	2,000.00	0.00	2,000.00	0.00	3,843.00
1016 Court Witness Mileage	2,000.00	0.00	2,000.00	0.00	0.00
1020 Victim/Witness Contract	2,500.00	2,053.60	2,500.00	1,372.25	2,402.00
1021 Fed Vic-Wit Cont Print	21,000.00	23,373.72	21,000.00	18,969.85	20,175.00
1080 Transcripts	750.00	0.00	750.00	0.00	721.00
1105 Auto mileage	5,500.00	4,687.50	6,000.00	5,367.11	5,764.00
1110 Meals	750.00	365.53	750.00	176.83	721.00
1115 Lodging	1,000.00	1,625.61	1,000.00	1,357.01	961.00
1314 Internet Expense	700.00	700.00	700.00	625.77	672.00
1315 Telephone bill	3,500.00	2,633.48	3,000.00	2,803.51	9,127.00
Machias and Calais					
1317 DA's Calais phone	4,100.00	2,591.48	3,500.00	1,804.85	0.00
411 Calais office rent	3,000.00	2,750.00	3,000.00	2,750.00	2,882.00
630 Equipment lease	3,016.00	4,651.98	3,016.00	2,092.90	2,898.00
660 Rubbish Removal/Shredding	150.00	0.00	150.00	123.37	288.00
676 Computer upgrade & mainte	23,308.00	18,980.72	29,250.00	20,804.90	26,420.00
722 Insurance - Other	525.00	317.06	525.00	341.20	504.00
820 Dues & Bonds	1,700.00	1,427.00	1,700.00	1,365.00	1,633.00
835 Postage	2,000.00	1,247.87	2,000.00	1,705.44	1,921.00
Machias and Calais					
840 Printing/Publications	150.00	672.78	300.00	0.00	528.00
335 Office Supplies	4,500.00	3,597.46	5,000.00	3,617.98	5,284.00
375 Training & training suppl	900.00	900.00	900.00	1,080.00	865.00
510 Statutes & reference book	3,756.00	2,243.00	3,756.00	1,605.13	3,843.00
320 Computer upgrade	0.00	0.00	3,000.00	0.00	2,882.00

Custom Budget Report

11/06/2017
Page 3

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
pt: 603 District Attorney CONT'D					
325 Equipment & furniture	1,500.00	74.70	1,500.00	901.12	1,441.00
332 Software Reserve	3,000.00	0.00	3,000.00	0.00	0.00
Future Software Purchase					
District Attorney	267,897.00	243,313.01	280,637.00	218,074.03	280,637.00

Custom Budget Report

11/06/2017
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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
pt: 604 County Administration					
100 Wages	118,547.00	118,230.52	120,476.00	97,605.50	122,445.00
000 Professional services	0.00	9,288.60	0.00	19,807.50	0.00
005 Accounting & Auditing	8,000.00	0.00	8,000.00	6,600.00	5,700.00
105 Auto mileage	8,000.00	5,351.28	7,000.00	4,285.16	7,000.00
110 Meals	500.00	322.24	500.00	261.83	500.00
115 Lodging	1,500.00	250.04	1,000.00	109.00	1,000.00
309 Phone Repair/Maintenance	0.00	0.00	500.00	50.00	500.00
314 Internet Expense	700.00	720.00	700.00	645.77	700.00
315 Telephone bill	6,500.00	8,857.32	6,500.00	7,659.11	8,500.00
630 Equipment lease	2,000.00	3,794.23	2,200.00	2,433.38	2,200.00
676 Computer upgrade & mainte	0.00	112.50	0.00	310.14	500.00
805 Advertising	2,000.00	367.37	1,500.00	270.75	1,000.00
820 Dues & Bonds	11,000.00	9,618.58	11,000.00	10,460.58	11,000.00
835 Postage	4,000.00	922.36	3,000.00	-99.80	1,000.00
840 Printing/Publications	0.00	457.27	0.00	0.00	0.00
920 Miscellaneous	650.00	821.64	650.00	566.15	650.00
930 Registration/enrollment f	500.00	191.09	0.00	272.00	250.00
940 Training/education	500.00	555.00	750.00	0.00	750.00
335 Office Supplies	1,500.00	1,347.73	1,500.00	1,398.07	1,500.00
505 Books & periodicals/subsc	200.00	31.65	200.00	219.00	200.00
510 Statutes & reference book	300.00	0.00	0.00	0.00	0.00
314 Office Equipment	1,500.00	597.62	1,000.00	122.22	1,000.00
325 Equipment & furniture	300.00	148.00	300.00	134.99	300.00
336 Econ. Dev. - SCEC	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
340 Archive Reserve-685	8,000.00	0.00	8,000.00	4,146.91	8,000.00
County Administration	200,197.00	185,985.04	198,776.00	181,258.26	198,695.00

Custom Budget Report

11/06/2017
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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
pt: 605 County Finance					
100 Wages	90,636.00	90,417.02	94,411.00	76,255.32	96,314.00
000 Professional services	14,500.00	14,284.02	10,900.00	10,212.87	9,400.00
PR Service & TAN Svs.					
105 Auto mileage	500.00	360.80	500.00	607.64	500.00
110 Meals	300.00	0.00	200.00	56.61	200.00
115 Lodging	600.00	0.00	350.00	0.00	350.00
314 Internet Expense	700.00	700.00	700.00	625.77	700.00
315 Telephone bill	500.00	448.14	400.00	383.12	500.00
630 Equipment Lease	0.00	0.00	0.00	183.50	0.00
660 Rubbish Removal/Shredding	150.00	0.00	150.00	253.20	150.00
676 Computer upgrade & mainte	2,500.00	839.69	3,000.00	3,008.83	5,600.00
TRIO Software Maint.					
805 Advertising	100.00	451.86	100.00	0.00	100.00
820 Dues & Bonds	50.00	50.00	50.00	50.00	50.00
835 Postage	1,600.00	1,282.32	1,350.00	1,062.65	1,350.00
320 Miscellaneous	0.00	0.00	0.00	10,497.14	0.00
330 Registration/enrollment f	0.00	78.09	0.00	0.00	0.00
340 Training/education	150.00	405.00	500.00	190.00	500.00
335 Office Supplies	2,500.00	2,210.80	2,250.00	1,241.18	2,250.00
305 County computer upgrade	800.00	1,457.29	1,200.00	1,988.23	1,200.00
County Finance	115,586.00	112,985.03	116,061.00	106,616.06	119,164.00

Custom Budget Report

Expense

Account	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
606 County Buildings					
3100 Wages	126,528.00	127,230.36	129,085.00	104,964.99	131,664.00
Court reimburse 1.5 positions					
3150 Regular Full Time Overtime	0.00	54.15	0.00	0.00	500.00
3105 Auto mileage	250.00	0.00	0.00	0.00	0.00
3110 Meals	100.00	0.00	100.00	0.00	100.00
3205 Gas/oil/grease vehicles	500.00	813.61	750.00	731.24	900.00
3210 Vehicle Mnt	5,000.00	869.46	2,500.00	308.86	2,500.00
3305 Electricity	18,000.00	25,612.43	18,000.00	20,658.59	18,000.00
3310 Sewer bill	4,000.00	1,497.54	4,000.00	4,328.33	4,000.00
3311 Water bill	1,500.00	1,292.02	1,500.00	1,334.42	2,000.00
3315 Telephone bill	900.00	990.28	900.00	817.51	900.00
3605 Parking lot/grounds/snow	3,000.00	2,819.40	3,000.00	2,247.41	7,400.00
Cost to be shared by Courts					
610 Building/structure mainte	7,500.00	11,869.77	12,500.00	10,271.22	12,500.00
620 Elevator Maintenance Contract	12,800.00	2,096.32	12,800.00	277.50	0.00
4 elevators -- 3 to be reimbursed by Courts					
622 Fire Alarm Inspections	4,000.00	2,872.45	4,000.00	1,293.00	2,000.00
Simplex/Norris Contracts					
625 Electrical Repairs	2,000.00	0.00	2,000.00	1,891.49	2,000.00
632 Equipment Repair/Maintena	750.00	421.85	750.00	738.65	1,250.00
635 Heating repairs	7,500.00	0.00	7,500.00	3,437.15	7,500.00
640 Painting (repairs/mainten	500.00	0.00	500.00	268.29	500.00
645 Plumbing (repairs/mainten	1,000.00	4.38	1,000.00	192.04	1,000.00
660 Rubbish Removal/Shredding	1,200.00	1,083.39	1,200.00	961.50	1,200.00
940 Training/education	250.00	0.00	250.00	0.00	250.00
205 Fuel - Buildings	25,000.00	19,196.16	20,000.00	14,488.73	24,000.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
apc: 606 County Buildings CONT'D					
5315 Cleaning/disinfecting sup	0.00	876.99	0.00	0.00	0.00
5325 Maintenance supplies	8,000.00	2,921.16	8,000.00	4,354.56	6,000.00
5335 Office Supplies	150.00	40.31	150.00	108.64	150.00
5405 Uniforms/clothing allowan	400.00	219.94	400.00	172.99	400.00
7205 Building improvements	15,000.00	40,625.05	18,432.00	90,450.20	99,000.00
7325 Equipment & furniture	0.00	157.41	1,000.00	686.97	1,000.00
7380 Building Signage	500.00	0.00	500.00	0.00	500.00
County Buildings	246,328.00	243,564.43	250,817.00	264,984.28	327,214.00

Custom Budget Report
Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
epit: 607 Regional Communications Center					
3100 Wages	445,662.00	447,163.14	454,709.00	367,445.13	482,863.00
3150 Regular Full Time Overtime	40,000.00	34,008.69	35,000.00	26,050.13	35,000.00
3200 Part Time - Regular	35,000.00	52,992.94	35,000.00	58,936.25	42,000.00
4105 Auto mileage	1,500.00	1,544.40	1,500.00	2,416.92	2,000.00
4110 Meals	500.00	158.45	500.00	799.83	1,000.00
4115 Lodging	1,000.00	901.29	1,000.00	576.62	1,000.00
4205 Gas/oil/grease vehicles	0.00	27.10	0.00	0.00	0.00
4305 Electricity	6,500.00	7,630.98	6,500.00	6,410.41	8,000.00
4314 Internet Expense	700.00	700.00	700.00	625.77	700.00
4315 Telephone bill	6,500.00	3,672.59	5,500.00	2,800.65	4,000.00
4320 Datalines	3,000.00	1,834.80	2,000.00	1,584.83	2,000.00
4321 Computer Maintenance Agre	7,200.00	7,200.00	6,738.00	10,354.82	6,738.00
Includes Crimestar					
4420 Lease Musquash Tower site	1,200.00	0.00	1,200.00	0.00	1,200.00
4630 Equipment Lease	2,000.00	3,154.50	2,000.00	1,862.44	2,000.00
4655 Radios-base repairs/maint	24,000.00	24,000.00	24,000.00	20,000.00	24,000.00
PCT Contract					
4675 Equipment Repair/Maintena	500.00	1,033.33	500.00	390.00	500.00
4722 Insurance - Other	3,100.00	4,022.00	3,100.00	3,384.00	3,100.00
4820 Dues & Bonds	300.00	403.67	300.00	403.67	404.00
4835 Postage	50.00	44.99	50.00	40.95	50.00
4940 Training/education	2,000.00	1,758.00	2,000.00	1,364.16	2,000.00
5206 Propane-Towers	1,500.00	0.00	1,000.00	0.00	0.00
5335 Office Supplies	1,500.00	2,048.97	1,500.00	600.65	1,500.00
5405 Uniforms/clothing allowan	1,000.00	0.00	1,000.00	765.00	1,000.00
5810 Employee Recognition	0.00	0.00	500.00	0.00	250.00
7310 Communications Equip. Mainten.	16,000.00	10,000.00	20,000.00	-1,561.14	20,000.00

Custom Budget Report

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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
ept: 607 Regional Communications Center CONT'D					
7325 Equipment & furniture	3,000.00	2,765.10	1,000.00	2,154.01	1,000.00
Regional Communications Center	603,732.00	607,064.94	607,297.00	507,405.10	642,305.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
spt: 609 Registry of Deeds					
3100 Wages	113,859.00	113,845.88	116,495.00	94,793.44	118,971.00
4105 Auto mileage	700.00	232.32	700.00	145.20	700.00
4110 Meals	300.00	150.63	300.00	23.21	300.00
4115 Lodging	400.00	346.62	400.00	0.00	400.00
4314 Internet Expense	700.00	700.00	700.00	710.78	700.00
4315 Telephone bill	700.00	578.96	800.00	334.24	800.00
4630 Equipment Lease	1,600.00	1,507.51	1,600.00	230.44	1,600.00
4660 Rubbish Removal/Shredding	50.00	0.00	50.00	8.44	50.00
4805 Advertising	100.00	0.00	100.00	0.00	100.00
4820 Dues & Bonds	150.00	150.00	150.00	150.00	150.00
4825 Scanning & Imaging	55,000.00	54,834.10	57,000.00	42,131.10	55,000.00
4835 Postage	1,500.00	1,384.13	1,500.00	1,088.68	1,500.00
4920 Miscellaneous	200.00	60.70	100.00	65.00	100.00
4930 Registration/enrollment f	100.00	56.51	100.00	0.00	100.00
3335 Office Supplies	2,000.00	719.24	1,000.00	450.45	1,000.00
3510 Statutes & reference book	110.00	102.00	110.00	0.00	110.00
7313 Office Equipment	0.00	0.00	0.00	0.00	500.00
7325 Equipment & furniture	2,000.00	247.98	500.00	0.00	2,500.00
7365 Map cabinets (2)	2,000.00	0.00	0.00	1,059.98	0.00
Registry of Deeds	181,469.00	174,913.58	181,605.00	141,190.96	184,581.00

Custom Budget Report

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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
epc: 610 Registry of Probate					
3100 Wages	106,564.00	106,563.64	109,688.00	88,593.80	112,899.00
3200 Part Time - Regular	14,136.00	13,606.84	15,249.00	11,826.79	15,548.00
4000 Professional services	8,000.00	16,998.01	8,000.00	9,897.43	8,000.00
4105 Auto mileage	400.00	443.60	400.00	932.20	700.00
4110 Meals	400.00	250.98	400.00	334.02	700.00
4115 Lodging	450.00	324.82	450.00	340.36	700.00
4314 Internet Expense	700.00	700.00	700.00	625.78	700.00
4315 Telephone bill	700.00	702.56	700.00	556.77	700.00
4630 Equipment Lease	500.00	334.66	500.00	322.19	500.00
4632 Equipment Repair/Maintena	0.00	150.00	0.00	67.50	0.00
4820 Dues & Bonds	1,000.00	638.02	1,000.00	1,038.80	1,000.00
4835 Postage	1,675.00	1,353.35	1,675.00	1,323.31	1,675.00
4845 Notice Publications	5,000.00	4,662.00	5,000.00	3,962.00	5,000.00
5335 Office Supplies	1,000.00	535.64	1,000.00	614.00	1,000.00
5510 Statutes & reference book	1,000.00	1,040.53	1,000.00	1,020.78	1,000.00
7320 Computer upgrade	1,500.00	723.96	1,500.00	0.00	0.00
7325 Equipment & furniture	0.00	329.00	0.00	0.00	200.00
7370 ICON Docket System	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00
Registry of Probate	145,265.00	151,597.61	149,502.00	123,695.73	152,562.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
ept: 611 Sheriff's Department					
3100 Wages	501,959.00	473,388.27	591,143.00	524,928.22	730,376.00
3150 Regular Full Time Overtime	40,000.00	28,237.39	30,000.00	22,367.10	30,000.00
3200 Part Time - Regular	13,000.00	14,643.76	18,000.00	16,753.49	18,000.00
3240 Civil Process	25,000.00	24,695.00	30,000.00	19,479.00	25,000.00
4000 Professional services	5,000.00	1,839.00	2,500.00	0.00	2,500.00
4025 Lab tests	0.00	0.00	1,000.00	0.00	0.00
4105 Auto mileage	0.00	60.28	250.00	660.88	1,000.00
4110 Meals	2,000.00	487.64	2,000.00	309.51	1,000.00
4115 Lodging	3,000.00	2,048.15	3,000.00	1,782.87	3,000.00
4120 Other Travel Expense	0.00	0.00	0.00	16.90	0.00
4140 Civil Process Expenses	35,000.00	29,103.68	40,000.00	17,975.99	35,000.00
4205 Gas/oil/grease vehicles	55,000.00	35,855.29	35,000.00	31,421.41	43,000.00
4210 Vehicle Mnt	12,000.00	21,938.13	15,000.00	23,677.81	24,500.00
Reduce by \$2,500 per cruiser if new cruisers purchased.					
4305 Electricity	2,400.00	2,200.00	2,400.00	1,800.00	2,400.00
4314 Internet Expense	700.00	700.00	700.00	625.78	700.00
4315 Telephone bill	14,000.00	16,869.61	18,000.00	13,193.80	18,000.00
4610 Building/structure mainte	0.00	403.35	0.00	0.00	0.00
Included in 606-7205					
4630 Equipment Lease	2,100.00	3,489.18	2,100.00	2,092.90	2,100.00
4656 Mobile radios/repairs-mai	1,000.00	406.58	1,000.00	462.72	1,000.00
4676 Computer upgrade & mainte	3,000.00	3,805.74	5,000.00	1,226.64	5,000.00
4805 Advertising	500.00	312.00	1,000.00	360.00	0.00
Included in 611-4840					
4820 Dues & Bonds	750.00	378.67	750.00	381.67	750.00
4835 Postage	1,850.00	2,175.76	2,000.00	1,780.76	2,500.00

Custom Budget Report

Expense

Dept: 611 Sheriff's Department CONT'D	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
4840 Printing/Publications	750.00	314.40	750.00	309.45	1,750.00
4905 Criminal Investigation ex	2,000.00	1,282.62	2,000.00	1,325.00	3,000.00
4940 Training/education	15,000.00	29,933.65	15,000.00	10,864.36	15,000.00
5335 Office Supplies	4,500.00	4,027.96	5,000.00	3,709.27	5,000.00
5338 CrimeStar Support	8,100.00	8,100.00	13,011.00	10,058.33	13,011.00
5360 Public Safety	3,000.00	1,062.32	3,000.00	1,705.85	3,000.00
5405 Uniforms/clothing allowan	5,000.00	6,785.75	8,000.00	2,277.10	8,000.00
5510 Statutes & reference book	1,200.00	859.00	1,200.00	672.00	1,200.00
7325 Equipment & furniture	0.00	217.98	1,000.00	115.87	1,000.00
7345 Motor Vehicles - Reserve	55,000.00	48,641.79	55,000.00	9,238.88	134,236.00
7346 Motor Vehicle Equipment Res	0.00	0.00	0.00	0.00	36,000.00
7390 Bullet-proof vests	1,500.00	4,770.00	3,000.00	0.00	3,000.00
Sheriff's Department	814,309.00	769,032.95	907,804.00	721,573.56	1,170,023.00

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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
dept: 614 Governmental Third Party					
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
4703 Was.Cty. Extension Associ	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
4704 Downeast RC & D	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Governmental Third Party	56,000.00	56,000.00	56,000.00	56,000.00	56,000.00

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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 618 Third Party Requests					
4714 Wash. Cty. Firefighters A	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
4716 Downeast Institute	5,000.00	0.00	5,000.00	5,000.00	5,000.00
4717 Next Step	850.00	850.00	850.00	850.00	850.00
Third Party Requests	12,350.00	7,350.00	12,350.00	12,350.00	12,350.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 619 Insurance					
4721 Liability Insurance	60,000.00	49,464.51	105,000.00	49,905.22	105,500.00
4755 Workers Compensation Insurance	65,000.00	31,982.20	106,000.00	58,355.34	118,000.00
	125,000.00	81,446.71	211,000.00	108,260.56	223,500.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
lept: 620 Employee Benefits					
4724 Health Insurance	928,058.00	887,454.72	1,484,607.00	810,390.89	1,515,254.00
4735 MSRS	121,462.00	90,285.30	215,715.00	84,801.98	242,273.00
4740 IRA match	12,000.00	8,600.00	12,000.00	7,728.00	15,000.00
4750 FICA County match	146,176.00	147,332.18	247,117.00	120,591.28	262,131.00
Employee Benefits	1,207,696.00	1,133,672.20	1,959,439.00	1,023,512.15	2,034,658.00

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Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 622 Debt Service					
4800 TAN Interest	6,500.00	0.00	10,000.00	7,140.98	8,000.00
Debt Service	6,500.00	0.00	10,000.00	7,140.98	8,000.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 660 Capital Reserves					
7501 Leave Reimbursement Reser	30,000.00	0.00	40,000.00	5,601.56	40,000.00
7502 Unemployment Reserves	10,000.00	0.00	10,000.00	0.00	0.00
Capital Reserves	40,000.00	0.00	50,000.00	5,601.56	40,000.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 662 Contingency					
8001 Contingency	0.00	0.00	0.00	0.00	50,000.00
Contingency	0.00	0.00	0.00	0.00	50,000.00

Custom Budget Report

Expense

	2016	2016	2017	2017	2018
	Budget	Actual	Budget	YTD	Initial
Dept: 699 County Jail					
1002 Ambulance Services	0.00	564.22	1,000.00	499.68	1,000.00
1017 Inmate Medical Svs. Contract	0.00	73,823.55	103,000.00	70,638.65	103,000.00
1026 Psychological Services	0.00	4,842.50	8,000.00	7,475.00	8,000.00
1028 Sanitation/Pest Control	0.00	858.00	1,500.00	814.38	1,300.00
1102 Automobile Mileage	0.00	0.00	1,000.00	837.76	1,000.00
1104 Lodging	0.00	365.98	1,500.00	857.00	1,500.00
1105 Meals - Prisoners	0.00	0.00	500.00	0.00	250.00
1106 Meals - Staff	0.00	642.22	1,500.00	1,559.40	1,500.00
1108 Other (Tolls, Parking)	0.00	12.70	115.00	6.35	115.00
1203 Gasoline	0.00	3,347.99	6,500.00	3,090.07	5,500.00
1209 Vehicle Repairs and Maint.	0.00	4,671.51	4,800.00	3,205.68	4,800.00
1302 Electric (Utilities)	0.00	34,435.34	35,000.00	25,062.84	35,000.00
1303 Fuel Oil/Heating Oil	0.00	18,741.37	25,000.00	14,690.74	26,000.00
1305 Gas-Propane (Kitchen)	0.00	2,579.39	4,500.00	2,435.19	3,500.00
1308 Sewer (Utilities)	0.00	13,330.39	11,000.00	8,225.87	11,000.00
1310 Telephone/Internet	0.00	1,917.20	4,400.00	2,597.01	2,700.00
1312 Water (Utilities)	0.00	1,637.46	3,000.00	1,634.74	3,000.00
1405 Lease Agreement	0.00	1,779.45	4,000.00	1,632.00	1,700.00
1602 Building Structure Maint.	0.00	2,238.85	2,500.00	6,534.12	5,000.00
1605 Electrical Maintenance	0.00	659.77	2,000.00	3,040.33	3,500.00
1606 Elevator Maintenance	0.00	2,311.32	3,200.00	1,743.29	0.00
1607 Equip/Furn. Maint.	0.00	970.02	3,200.00	9,521.05	3,500.00
1610 Heating Maintenance	0.00	197.12	1,500.00	1,389.54	1,500.00
1612 Maintenance Agreements	0.00	6,282.00	6,150.00	6,579.00	7,000.00
1616 Painting	0.00	89.48	1,000.00	74.51	1,000.00
1617 Parking Lots, Snow Removal	0.00	2,819.40	3,000.00	2,235.54	0.00
1619 Plumbing Repairs	0.00	1,882.23	2,500.00	1,106.40	2,000.00

Custom Budget Report
Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 699 County Jail CONT'D					
1620 Radio Repair	0.00	310.00	1,000.00	739.51	1,000.00
1621 Rubbish Removal	0.00	2,652.64	3,000.00	2,214.70	3,000.00
1623 Telephone Repair	0.00	0.00	500.00	0.00	0.00
1676 Computer Upgrade/Maintenance	0.00	0.00	6,485.00	2,963.22	5,000.00
Includes Crimestar					
1703 Insurance-Liability	0.00	43,392.88	0.00	44,007.61	0.00
1801 Advertising	0.00	0.00	150.00	154.00	150.00
1807 Copier Lease/Purchase	0.00	0.00	350.00	0.00	0.00
1809 Dues-Professional Organiz.	0.00	214.66	350.00	214.66	400.00
1810 Jail Employee Recognition	0.00	0.00	200.00	249.40	500.00
1815 Postage	0.00	0.00	100.00	27.79	50.00
1817 TAN Interest	0.00	0.00	0.00	0.00	2,000.00
1840 Printing/Publications	0.00	0.00	500.00	0.00	500.00
1907 Registration/Enrollment Fees	0.00	200.00	200.00	200.00	0.00
1909 Training & Education	0.00	1,255.00	10,000.00	3,233.66	3,100.00
2101 Food	0.00	70,433.35	80,000.00	64,241.93	80,000.00
2203 Books & Periodicals	0.00	0.00	400.00	0.00	0.00
2214 Cleaning Supplies	0.00	9,070.57	10,000.00	9,507.95	12,000.00
2221 Institutional Bedding	0.00	816.24	2,600.00	2,365.32	2,600.00
2225 Instit. Misc. Sup. (Medical)	0.00	19,090.48	35,000.00	23,455.94	35,000.00
2226 Kitchen Supplies	0.00	3,896.38	7,000.00	6,526.95	6,000.00
2230 Office Supplies	0.00	3,302.23	4,500.00	2,657.26	4,000.00
2239 Statutes/Reference Books	0.00	240.00	1,000.00	0.00	1,000.00
2241 Tools & Implements	0.00	66.13	100.00	37.63	100.00
2301 Correction Officer Uniforms	0.00	3,481.09	5,000.00	8,360.22	7,000.00
2303 Prisoner Uniforms	0.00	1,574.07	2,500.00	3,503.75	2,500.00
2360 Recruitment & PR	0.00	0.00	1,700.00	0.00	1,700.00

Custom Budget Report

Expense

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
ept: 699 County Jail CONT'D					
2805 Computer Upgrade	0.00	0.00	1,500.00	679.00	1,500.00
2827 Control Panel (Fixture)	0.00	0.00	1,500.00	8,815.00	1,500.00
2845 Motor Vehicles - Reserve	0.00	0.00	5,000.00	0.00	5,000.00
3100 Wages	0.00	979,680.00	985,663.00	808,361.69	1,054,927.00
3150 Regular Full Time Overtime	0.00	34,703.82	50,000.00	33,469.12	40,800.00
3200 Part Time - Regular	0.00	131,107.10	141,459.00	127,407.01	154,488.00
4315 Telephone bill	0.00	1,500.00	0.00	0.00	0.00
4630 Equipment Lease	0.00	334.66	0.00	230.44	0.00
4835 Postage	0.00	41.30	0.00	0.00	0.00
County Jail	0.00	1,488,362.06	1,599,122.00	1,331,110.90	1,660,180.00
Expense Totals:	4,086,026.00	5,318,342.07	6,650,415.00	4,858,531.04	7,219,874.00

Custom Budget Report

Revenue

Agency	2016	2016	2017	2017	2018
	Budget	Actual	Budget	YTD	Initial
aplt: 602 Emergency Management Agency					
5208 Federal Matching Funds	45,000.00	71,967.85	45,000.00	35,867.53	42,000.00
5210 State Matching Funds	0.00	0.00	0.00	1,279.58	0.00
Emergency Management Agency	45,000.00	71,967.85	45,000.00	37,147.11	42,000.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 603 District Attorney					
6315 Witness Advocate(Federal)	42,000.00	51,122.41	43,250.00	42,404.65	43,250.00
6320 Discovery fees	0.00	105.25	0.00	21.50	0.00
6321 Admin. Fee-Deferred Disp.	1,000.00	3,690.00	4,000.00	4,605.00	5,500.00
6325 Miscellaneous Income	0.00	0.00	0.00	120.00	0.00
District Attorney	43,000.00	54,917.66	47,250.00	47,151.15	48,750.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 604 County Administration					
6400 County Tax	0.00	5,449,016.00	0.00	5,741,851.00	0.00
6401 County Tax Interest	0.00	239.85	0.00	5.48	0.00
6455 Misc. receipts	0.00	1,059.07	0.00	15,412.74	0.00
6475 UT Admin. Fees	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
6476 UT Building Rental	2,400.00	2,200.00	2,400.00	1,800.00	2,400.00
County Administration	22,400.00	5,472,514.92	22,400.00	5,779,069.22	22,400.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 605 County Finance					
6500 INTEREST INCOME - G/F	1,600.00	2,843.68	1,600.00	2,118.33	2,800.00
6501 Deeds Interest - ICS Acct.	0.00	268.45	0.00	273.24	250.00
6502 Jail Interest - ICS Acct.	0.00	187.35	0.00	188.73	175.00
6515 INTEREST INCOME - OTHER	0.00	0.62	0.00	0.00	0.00
County Finance	1,600.00	3,300.10	1,600.00	2,580.30	3,225.00

Custom Budget Report

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Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
apt: 606 County Buildings					
6645 Building Rental Wcty Ext	7,200.00	7,200.00	7,200.00	6,000.00	7,200.00
6650 Court Costs Reimbursement	56,521.00	0.00	57,935.00	5,047.42	47,660.00
County Buildings	63,721.00	7,200.00	65,135.00	11,047.42	54,860.00

Custom Budget Report

Revenue

Dept: 609 Registry of Deeds	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
6064 Web Revenues	2,000.00	5,547.78	3,000.00	4,765.53	4,500.00
6065 Register of Deeds Fees	280,000.00	328,500.21	300,000.00	210,575.21	280,000.00
6066 Transfer tax	34,000.00	42,964.87	34,000.00	34,941.17	40,000.00
6068 Surcharge	0.00	18,504.00	0.00	12,945.00	0.00
Registry of Deeds	316,000.00	395,516.86	337,000.00	263,226.91	324,500.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
epl: 610 Registry of Probate					
6101 SURCHARGE	0.00	2,690.00	0.00	2,420.00	2,000.00
6102 Register of Probate Fees	50,000.00	56,745.19	50,000.00	45,158.91	50,000.00
Registry of Probate	50,000.00	59,435.19	50,000.00	47,578.91	52,000.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
Dept: 611 Sheriff's Department					
6112 COPS Program Reimb.	35,709.00	56,091.22	7,338.00	22,468.99	0.00
6113 MDEA Reimbursement	0.00	0.00	0.00	0.00	75,146.00
6175 Sheriff Civil Process	60,000.00	70,214.07	70,000.00	49,764.28	60,000.00
6176 Sheriff Insurance Reports	600.00	983.00	700.00	836.00	800.00
6179 DETAIL FEES	0.00	12,057.43	0.00	18,996.91	0.00
6187 Misc. Revenue	0.00	10.00	0.00	0.00	0.00
Sheriff's Department	96,309.00	139,355.72	78,038.00	92,066.18	135,946.00

Custom Budget Report

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Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
pt: 619 Insurance					
190 Worker's Comp Reimbursement Insurance	3,220.00 3,220.00	0.00 0.00	5,830.00 5,830.00	0.00 0.00	5,586.00 5,586.00

Custom Budget Report

Revenue

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	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
ipic: 620 Employee Benefits					
201 Reimbursement	57,840.00	0.00	64,731.00	0.00	59,411.00
Employee Benefits	57,840.00	0.00	64,731.00	0.00	59,411.00

Custom Budget Report

Revenue

	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Initial
ipt: 699 County Jail					
1950 BOC Investment Fund	0.00	309,628.06	0.00	273,846.72	273,847.00
1951 Prisoner Board (Federal)	0.00	3,400.00	0.00	3,800.00	0.00
1953 ME Pretrial/Home Monitor	0.00	0.00	0.00	0.00	250.00
1956 Misc.Income	0.00	7,309.88	0.00	60.00	2,500.00
1959 MEDICAL CO-PAYS	0.00	3,646.40	3,000.00	3,641.76	3,000.00
1960 Tax Cap-County Appropriation	0.00	1,833,814.62	0.00	1,500,393.78	0.00
1961 Community Confine. Pgm	0.00	0.00	0.00	0.00	250.00
1962 Court Ordered Jail Reimb.	0.00	180.00	0.00	0.00	0.00
1963 Court Surcharge/Fees	0.00	5,729.96	0.00	5,922.78	5,000.00
County Jail	0.00	2,163,708.92	3,000.00	1,787,665.04	284,847.00
Revenue Totals:	699,090.00	8,367,917.22	719,984.00	8,067,532.24	1,027,525.00

COUNTY TAX FOR 2017

The following is a list of the assessments upon the estates of the municipalities and upon the Unorganized Territories in the County of Washington, with their due proportion of the total amount to be raised, which is \$5,773,591 the sum as granted by resolve of the Washington County Budget Advisory Committee and the Washington County Commissioners being \$5,744,867 plus an overlay added by the County of Washington being \$28,724 and the tax rate being 0.001651154 per dollar, as fixed by the Washington County Commissioners on the twelfth day of January, 2017.

<u>Municipality</u>	<u>2017 State Valuation</u>		<u>2017 Mill Rate</u>		<u>2017 Tax</u> (Rounded to Nearest Whole Dollar)
Addison	\$141,650,000	x	0.001651154	=	\$233,886
Alexander	\$54,800,000	x	0.001651154	=	\$90,483
Baileyville	\$207,950,000	x	0.001651154	=	\$343,358
Baring Plantation	\$13,150,000	x	0.001651154	=	\$21,713
Beals	\$70,150,000	x	0.001651154	=	\$115,828
Beddington	\$48,350,000	x	0.001651154	=	\$79,833
Calais	\$170,500,000	x	0.001651154	=	\$281,522
Charlotte	\$27,100,000	x	0.001651154	=	\$44,746
Cherryfield	\$87,950,000	x	0.001651154	=	\$145,219
Codyville Plantation	\$4,850,000	x	0.001651154	=	\$8,008
Columbia	\$58,950,000	x	0.001651154	=	\$97,336
Columbia Falls	\$36,050,000	x	0.001651154	=	\$59,524
Cooper	\$23,600,000	x	0.001651154	=	\$38,967
Crawford	\$17,200,000	x	0.001651154	=	\$28,400
Cutler	\$66,400,000	x	0.001651154	=	\$109,637
Danforth	\$57,150,000	x	0.001651154	=	\$94,363
Deblois	\$39,400,000	x	0.001651154	=	\$65,055
Dennysville	\$19,200,000	x	0.001651154	=	\$31,702
East Machias	\$89,300,000	x	0.001651154	=	\$147,448
Eastport	\$142,100,000	x	0.001651154	=	\$234,629
Grand Lake Stream Plantation	\$33,700,000	x	0.001651154	=	\$55,644
Harrington	\$112,350,000	x	0.001651154	=	\$185,507
Jonesboro	\$61,700,000	x	0.001651154	=	\$101,876
Jonesport	\$153,800,000	x	0.001651154	=	\$253,948
Lubec	\$177,100,000	x	0.001651154	=	\$292,419
Machias	\$133,750,000	x	0.001651154	=	\$220,842
Machiasport	\$109,600,000	x	0.001651154	=	\$180,967
Marshfield	\$37,350,000	x	0.001651154	=	\$61,671
Meddybemps	\$27,050,000	x	0.001651154	=	\$44,664
Milbridge	\$171,600,000	x	0.001651154	=	\$283,338
Northfield	\$49,800,000	x	0.001651154	=	\$82,227

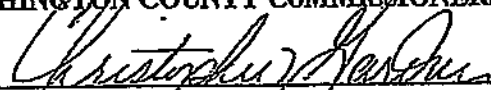
<u>Municipality</u>	<u>2017 State Valuation</u>		<u>2017 Mill Rate</u>		<u>2017 Tax</u>
Pembroke	\$70,500,000	x	0.001651154	=	\$116,406
Perry	\$98,700,000	x	0.001651154	=	\$162,969
Princeton	\$59,700,000	x	0.001651154	=	\$98,574
Robbinston	\$51,000,000	x	0.001651154	=	\$84,209
Roque Bluffs	\$77,550,000	x	0.001651154	=	\$128,047
Steuben	\$163,000,000	x	0.001651154	=	\$269,138
Talmadge	\$6,750,000	x	0.001651154	=	\$11,145
Topsfield	\$18,700,000	x	0.001651154	=	\$30,877
Vanceboro	\$9,700,000	x	0.001651154	=	\$16,016
Waite	\$9,300,000	x	0.001651154	=	\$15,356
Wesley	\$20,450,000	x	0.001651154	=	\$33,766
Whiting	\$68,100,000	x	0.001651154	=	\$112,444
Whitneyville	\$14,150,000	x	0.001651154	=	\$23,364
Passamaquoddy Nation	<u>\$4,750,000</u>	x	0.001651154	=	\$7,843
Subtotal--All Municipalities	\$3,115,950,000				\$5,144,914
Unorganized Territory	\$380,750,000	x	0.001651154	=	\$628,677
Subtotal--Unorganized Territory	\$380,750,000				\$628,677
TOTAL VALUATION	\$3,496,700,000				\$5,773,591


(Rounded to Nearest Whole Dollar)

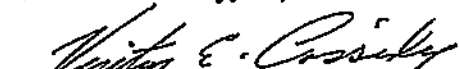
ORDERED:

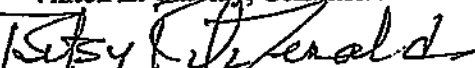
That warrants be issued to the assessors of municipalities and Unorganized Territories, as assessed in the above list, requiring them to assess upon the polls and estates of the inhabitants and the estates of the non-resident properties the sums assessed upon them and commit a list thereof requiring the appropriate officer in each to transmit the collected, assessed amount to the Washington County Treasurer, Jill Holmes, or Ms. Holmes successor by September 1, 2017.

WASHINGTON COUNTY COMMISSIONERS:


Christopher M. Gardner, Chairman


John B. Crowley, Sr., Commissioner


Vinton E. Cassidy, Commissioner


Betsy Fitzgerald, County Manager

A true copy.

Attest:

Date:

Feb 9, 2017

ATTESTED COPY TO BE SENT TO FISCAL ADMINISTRATOR FOR UNORGANIZED TERRITORIES AND TO THE STATE OF MAINE DEPARTMENT OF TAXATION.

