

County of Washington State of Maine

2018 Annual Report



WASHINGTON COUNTY MAINE
U.S.A BICENTENNIAL COMMEMORATIVE MEDAL

1776 - 1976



The County of Washington, State of Maine, is rich in 185 years of exciting and fruitful history. It is fitting that this commemorative medal reaches back to the early beginnings and beyond as a reminder of a rich and bountiful heritage.

The great seal of the County of Washington (shown on the cover), was officially recognized by the County Commissioners in mid-1973. After thoughtful and deliberate consultation with representatives from all of Washington County, the seal was finally approved. The intent of the seal was to portray ideally those values which most closely stood for what the county is known.

The front side of the coin depicts a relief map of Washington County which encompasses thousands of acres of predominantly uninhabited land. Being the eastern most county of the United States, it is referred to as the Sunrise County of the U.S. and the sun, located in the lower right portion of the coin, represents that surname. Within the boundaries of the relief map are several symbols. The Indian on the top portion of the coin is synonymous of the Indian heritage of both the past and the present. The sprig of blueberries represents the acknowledgement as the blueberry capital of the world, and the great economic benefits achieved as a result of the packing and processing plants in the county. The rising fish on the left side of the coin represents two areas, sports and commercial fisheries. The Atlantic salmon and the Eastern brook trout are integral parts of the sports scene and the herring and cod as representative of the salt water commercial fisheries. The lone star in the bottom center is the seat of the county government and the historical event of the first naval engagement of the Revolutionary War. The sailboat in the upper right represents the close association to the sea, both as commercial fishing vessels and historic sailing days of building wooden schooners. The last item on the edge of the county map represents the Quoddy lighthouse, synonymous of the eastern most point of the United States.

The reverse side of the coin (not shown) depicts a woodland scene with a young man fishing on a fast-flowing stream. The tree above the fisherman represents the official county tree, the eastern white pine. The bird to the right, is the official county bird, the ruffed grouse. The deer below the bird is the white-tailed deer, so much a part of the natural environment of the county.

The fisherman himself represents a style of life depicting both leisure and hard work. Residents are what they are because of where they are. The heritage of such a people is as strong as the oak used in the construction of the sailing vessels. And the final symbol, located on both sides of the coin, consists of a series of granny knots linked together to represent the bond and unity of the forty-four (44) communities in Washington County.

Through the efforts of the Washington County Bicentennial Commission, it is hoped that this bond and unity may continue in the preservation of the heritage and culture of the county.

The design of the coin was executed by Robert Hammond, Harrington, Maine.

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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 2018. 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 recognize the County and its Budget Advisory Committee has been faced with difficult decisions this year regarding funding for additional law enforcement personnel, preserving century old buildings and maintaining the services residents expect and deserve.

The Commissioners meet monthly, on the second Thursday of the month at 4:00 pm at the Court House.

This edition of the Annual Report, and subsequent 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 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

Lynn Dwelley, Director

Machias

REGIONAL COMMUNICATIONS CENTER

Joshua Rolfe, Deputy Director

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

September 2018

Memo to: the Washington County Commissioners, Budget Committee members, Department Heads, and interested members of the public

From: Betsy Fitzgerald, County Manager

Re: the financial state of Washington County

Beginning January 1, 2018, Washington County government has operated under the guidelines set forth in the 2018 budget. The employees continue to pay 20% of their health insurance premiums beyond the single subscription. The three unions representing employees (National Correctional Employees Union, Fraternal Order of Police, and Teamsters) have all negotiated contracts with the County that will expire December 31, 2020. We continue to compartmentalize expenditures so as to provide a truer picture of each department's expenses. All the municipalities have paid their tax obligations.

For 2018, the total approved bottom line of the budget was \$6,223,310.75. That parameter has been the guiding light of our spending decisions. We continue to work as efficiently as possible.

Following the direction of the Budget Committee, the County advertised for professional services to assess the Sheriff's Office building. Fraser Associates Architects of Bar Harbor was selected. They provided a code analysis and existing conditions report that identified any structural, mechanical, electrical, life safety, energy efficiency, ADA and/or building code deficiencies; provided recommended solutions or remedial actions; and an itemized opinion of probable costs for any proposed work.

The most pressing issue identified by the engineers is the one area of the foundation that has been compromised. Secondly, there is the lack of a complete, 2-hour fire separation between the Jail and the Sheriff's Office. Although listing on the National Register exempts the building from a number of requirements, the public entry area, lobby, and transaction counter should be brought into compliance with current ADA standards. Upgrades were identified around the building (electrical systems, lighting, heating, centralized cooling, ventilation and plumbing).

Since the memo of last year, the adjustments to the new building continue to be on track. The addition has been open for almost two years. We continue to monitor the heating/air conditioning systems from a computer in the Manager's office and respond to requests for adjustments to the temperatures and the times the building starts to cool down in the summer heat.

The Maine Association of County Clerks, Administrators and Managers (MACCAM) commissioned a wage survey for the sixteen counties. All counties participated. The information was converted, using some basic assumptions (like a 40-hour week) so that comparisons could be made (apples to apples). What became clearly evident was that employees of Washington County, with rare exceptions, are not overly-compensated for their positions. Understanding that compensation cannot be increased in big steps, incremental wage increases were proposed.

Other improvements are evident should anyone visit the building. The long wall outside the Probate Office now hosts a portion of the vast collection of county photos from Michael Hoyt. Other donations hang on the office walls and in the corridor spaces. Recently donated is a picture of the *Mary T. Kimball* sailing into the harbor in Naples, Italy. The ship was built in East Machias. The print, shown on

the cover of this years' budget book, was donated by Steve Parsons of Brooklin and hangs above the mantel in the Treasurer's Office. My appreciation to volunteers Valdine Atwood, Chair of the County Archives Committee, Celeste Sherman, Dale Miller, and Pat Iley for the many hours they have spent organizing the materials and staffing the research room. It is now open from 9:30 am to 3:00 pm Tuesday through Friday.

Department Summaries

Emergency Management Agency

Mike Hinerman, the EMA Director for the past twelve years, retired in April. Following a search for a new director, Lynn Dwelley was selected to continue the work. She interviewed candidates for the newly-combined position of administrative assistant/Deputy Director; William Sternburgh was selected. The EMA office continues to support the emergency services here in the County by offering training for first responders from all over the County. The office is also working with MEMA to prepare for a large tabletop exercise in October focused on Point LePreau, the nuclear power generating plant in New Brunswick.

District Attorney's Office

The District Attorney's staff continue to work with law enforcement to prosecute cases that range from domestic abuse to drug trafficking. Efficiencies in case management paperwork continue to be implemented. Currently the State of Maine is debating new software for tracking the combined court docket of cases for both District and Superior Court.

Administration and Finance

The publication of an annual report continues again under the able ministrations of Carla Manchester and on the website at: washingtoncountymaine.com . The website is the repository of documents, such as approved minutes of Commissioner's meetings, contact information for the departments and links to other sources of information.

Buildings and Grounds

Last year the Budget Committee recommended the County have a building evaluation conducted on the Sheriff's Office. That work was completed by Fraser Architects of Bar Harbor. Their recommendations were numerous and addressed issues in the building from top to bottom. When the list was prioritized, the projects rising to the top included work on the foundation where a wall had been compromised when installing fuel tanks and the installation of a fire separation wall between the jail and the office. While the building, listed on the National Register of Historic Places, is exempt from many code requirements, the recommendations for ADA upgrades, LED lighting and insulation are achievable. The cupola needs attention beyond the visible scraping and painting. The Commissioners are currently discussing whether to attack the renovations as funds allow, or bite the bullet and go out to bond to do the work in its entirety. Altogether, the cost estimate is over a million dollars. The architect has been asked to develop a plan that addresses the most critical aspects of the work for possible

funding this year. He has provided some estimates for developing a complete design package ready to be put out to bid and the Commissioners are currently discussing their next steps.

This year the snowplowing was advertised to include additional pavement as the need for parking at 28 Center St. has become an issue. We swapped space with an abutting landowner in return for spaces in their parking lot which the County would then plow and sand. The State of Maine pays their share of snow removal expenses.

There are four employees in the Buildings and Grounds department who take care of the buildings here at the complex. The State of Maine supports one-and-a-half positions to maintain their new building consisting of two new courtrooms, much-expanded clerks' offices, several judges' chambers, jury rooms, public waiting areas, conference rooms, secure areas for residents of the Jail and seventeen rest rooms.

Projects completed in the past year:

- Soffits and fascia boards on the Courthouse were restored and painted.
- A new deck and railing has been installed at 28 Center St. following extensive work to the underpinnings of the deck.
- Photos have been hung throughout the Courthouse.
- Windows and the front door trim have been scrapped and painted at the Courthouse.
- A new door with skylights has been installed at 28 Center St.
- A new roof over the 1960s addition will be in process as bids are due Sept. 7.
- Work on the Sheriff's Office will be in the planning stage once a funding mechanism is determined.
- Continued work in the Museum to improve displays.

I would like to take this opportunity to express my appreciation to the men and women who manage the complex and its many buildings. Their willingness to take on any project is much appreciated; their pride in the county buildings and the complex is evident.

Registry of Deeds

The Registry of Deeds is constantly updating their processes with improved Wi-Fi access in the Registry itself and more archival material available online. The Registry now offers on-line payments and the e-filing of deeds. They continue to work at document restoration. The resources available at the Registry go back to 1784; anything prior to that date is housed in the Lincoln County Courthouse.

Registry of Probate

The Registry of Probate also continues to experience a rise in encounters. Having a dedicated space with recording capabilities is necessary in this day and age; the Probate Court room fills that need. The Registry now has the ability to accept credit card payments for documents and services.

Sheriff's Office and the Washington County Jail

The Sheriff's Office is responding to more calls for service. The Jail budget and supplemental funding has been the subject of much discussion at the Legislature. Recently PL 450, the financial order authorizing the \$12.2M for Jails was signed by the Governor. Because the Legislature is still technically in session, and the funds will be distributed 90 days following adjournment, there is some question as to when the funding will be received. Renovations to the Sheriff's office are under discussion at this time. The Sheriff's proposed budget does include three additional deputies and the equipment needed for them.

Regional Communications Center

Technology continues to impact the communications systems; new repeaters will make it possible for all to be heard across the County. Reserve funds have been allocated for this unanticipated investment that will expand the communications footprint. Grant funds have been utilized to purchase a weather station.

Third Party Requests

We continue to support the organizations that we have supported in the past.

Insurance and Employee Benefits

The increase in health insurance is estimated to be 5% at this time. The percentage increase will be adjusted once MMA provides that information at the end of October and could increase more than the 5% budgeted. Last year we were most fortunate and only had to fund a 3% increase. Maine State Retirement has increased at a rate of 1%. The FOP negotiated a separate MPERS plan for the officers that permits retirement at 25 years. The union members are funding the difference between the plans' match amount so there is no additional cost to the County.

Debt Service/ Capital Reserves

The reserve accounts serve to prevent sharp increases in the financial needs of county government. These enable more expensive projects to be completed, such as the new control valves for the heating system and vehicle purchases.

Heritage Center/Museum

This is a new category for the Budget Committee's information. The Archives Committee's appropriation funds the work of digitizing the *Eastport Sentinel* by Susan Wright. Grants have been awarded for computer equipment, a copier, and scanner. The Washington County Historical and Genealogical Society also supports the work and has purchased print resources for inclusion in the library of materials. The Center is open now four days a week. This resource, particularly for genealogical research, coupled with the materials in the Probate and Deeds' offices make Washington County a one-stop-shop.

Future Plans

This is the list of needs identified here at the complex. They are listed in categories of priority but not prioritized within the list. Please remember that any one item may have to be addressed sooner than estimated depending on the issue.

County government continues to operate as efficiently as possible; expenses have been kept to a minimum. However, older buildings require maintenance. Smaller projects are on-going. Pending is roof work on the 1960s addition to the court house and initial work in the Sheriff's Office.

Capital Improvements List – Washington County Court House complex

High priority

The upgrades to the heating system will be addressed as part of the improvements to the Sheriff's Office as the buildings are all heated from the same source.

Flat roof on 1962 addition has developed weaknesses and leaks- \$28,000 estimate from roofing company. Replacement may be needed.

Air conditioner for the Probate Court room - \$6,000 was the estimate from JL Huntley – a heat pump may be the better answer and will be investigated this year.

Court House slate roof

Medium priority

Center St.

Parking lot/drainage/pavement

Fence behind RCC

Replace door to the back deck at RCC

Flooring in RCC kitchen

Slate maintenance on buildings

Seal Co-op ramp

DA's office

Windows

Gutters

Sheriff's Office – work to be determined pending funding

Driveway – patching around the steps this fall

Interior renovations

Replacement of second and third floor windows

Water-seal brick buildings, Court House chimney

Low Priority

Bulkhead doors – Sheriff's Office

Remove unused oil tanks – Center St. and DA's office

Re-deck DA ramp
Furnaces at Center St.
Repairs to the small garage behind 84 Court St.
Entire Center St. building needs interior painting

Projects underway

Continued work on the windows on the Courthouse.
More photos to be displayed in the corridors.

Recently a vendor with experience in slate roofs spoke with B&G personnel. The roof repairs to the slate Court House will need specialized work. The entire roof does not need to be replaced and sections can be addressed as funds allow.



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



2018 Annual Report

Greetings everyone,

I replaced Mike Hinerman as your EMA Director on July 1, 2018; Mike having retired at the end of April after twelve years of service. I was his program assistant for three years prior to being confirmed as the director. Mike will be missed but I will do my best to serve the county and the municipalities within our jurisdiction.

During the year, we continued to work with the Town of Machias on their grant for a warning siren, completed the Hazard Mitigation Plan for the entire county, and began working on the training and exercise plan for the entire year.

After many years of focusing the Homeland Security grants for projects to increase personal safety, the 2018 grant cycle is concentrated on projects that enhance public safety county-wide. These include training and equipment for the county departments that provide assets for the entire county. Grant funding made a telephone upgrade for the RCC and Sheriff's offices a reality this year.

I have spent the second half of 2018 working with the Maine Emergency Management Agency in order to become more familiar with the required procedures by taking several additional training courses (in addition to those already taken) and getting to know the local EMA officers, Fire Chiefs, Police Officers, and elected officials. I also plan to continue to attend more national level training courses.

The next round of Homeland Security Grants will be coming up in mid-2019 and I encourage all towns to actively search for qualifying projects in their areas and be ready with the needed information to apply for those funds. This money will be spent within Washington County and it is up to all of us to spend it to our best benefit.

I encourage all of you to contact me with any questions or suggestions that you may have. We can make our lives safer if we all work together for our collective benefit.

Respectfully submitted,

Lynn M. Dwelley

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

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Asst. District Attorney
alexander.smeaton@maineprosecutors.com

April 11, 2019

TO: Betsy Fitzgerald, County Manager
FROM: Matthew J. Foster, District Attorney
RE: Annual Report - 2018

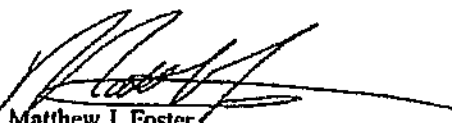
2018 saw the end of my first term as District Attorney and my re-election to a second term. I am pleased to be able to continue to serve the people of Washington County as their District Attorney. My staff in the offices continue to work hard to comply with the ever growing demands and obligations placed on them to 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.

Violent crime and drug crime have continued to be a problem for Washington County and we have been working diligently to prosecute those cases to the fullest extent of the law. We lost the assistance of the Attorney General's Office in 2018, when the MDEA Drug Prosecutor in Hancock County was re-assigned to Penobscot County and so I directed one of my ADA's to begin handling all MDEA prosecutions in both Hancock and Washington Counties in order to have a consistent approach to these difficult cases.

Although a new prosecutor position was previously approved for Washington County, I was unable to fill the position due to a disagreement between then Governor LePage and Attorney General Mills over the hiring of prosecutors. Now that the administrations have changed, the prosecutor position has been removed from Governor Mills' budget and we will not be granted permission to hire the OUI Special Prosecutor. That is a major loss for this office and for Washington County but we will continue to provide the best representation possible with the resources we are given. The Court also continues to provide scheduling for an average of only 2.67 days per month for jury trials, which seriously impacts how much we can get done in court.

I remain pleased overall with the work we have been doing and the excellent staff we have here in Washington County. We will continue 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

WASHINGTON COUNTY REGIONAL COMMUNICATIONS CENTER

Sheriff Barry Curtis

Director

Joshua L. Rolfe

Deputy Director



28 Center St. Suite 6
Machias, ME 04654

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

rcc@washingtoncountymaine.com

The Washington County Regional Communications Center employs 11 full time Emergency Communications Specialist, a Deputy Director 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
IAED Emergency Fire Dispatcher
Certified Terminal Operator
CJIS - Criminal Justice Information Services Division
IAED ETC Emergency Telecommunicator
Next Generation E911

20487 calls for service were processed by the Regional Communications Center in 2018. 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	2018
16719	19245	19561	18725	19510	20347	20493	19694	20487

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. Text messages can be received via 9-1-1.

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. Emergency Fire Dispatch now requires additional questioning for all fire calls received by the Regional Communications Center, and Police Protocols are being discussed at the state level.

Joshua L. Rolfe

Deputy Director

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.mainerlandrecords.com
Email: deeds@washingtoncountymaine.com

ANNUAL REPORT FOR 2018

The year 2018 was a busy year for the Registry of Deeds. We recorded 13,364 documents and 96 plans. As agent for the Maine Revenue Services, we collected \$497,161.50 in transfer tax. The County currently is allowed to keep 10% or \$49,716.15 of this amount.

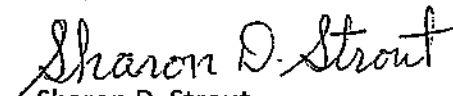
The 2017 revenue received for the County was \$358,721.87.

Recording Fees	\$293,588.00
Copies	8,802.66
Faxes	166.00
Web Revenue	5,005.90
Postage	649.56
Transfer Tax	49,716.15
Check Acct Earnings	793.60

Records in the deeds office go back as far as 1784. We have the years 1900 through the present online at mainelandrecords.com or maineregistryofdeeds.com. We are always working on adding additional documents onto our online website and in house computer system as time permits. 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 enjoy working with the department heads, public and county employees. Our office is looking forward to assisting the people of Washington County in 2019.

Respectfully submitted,


Sharon D. Strout
Registrar of Deeds

LYMAN L. HOLMES
JUDGE

CARLENE M. HOLMES
REGISTER

STATE OF MAINE
WASHINGTON COUNTY PROBATE COURT
P.O. Box 297, Machias, ME 04654
Tel: (207) 255-6591, WashingtonCountyProbate@gmail.com
2018 ANNUAL REPORT

In 2018 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.

Court matters involving deaths, guardianships of minors and incapacitated adults, and terminating parental rights are personal and often emotional. More than half of our customers are people who cannot afford an attorney. We are not permitted to give legal advice but we assist the public and attorneys in determining which of the nearly 200 forms they need and explain questions and Court procedures. We ensure that the filings are accurate and complete, collect fees, scan documents, schedule hearings, serve appropriate notices, electronically record hearings, and generate various legal documents, including ones to be recorded in various Registries of Deeds. The Register and Deputy make decisions and appoint Personal Representatives in non-contested deceased matters.

This year we collected and transferred \$61,551.20 to our County Treasurer's Office from filing fees, publications, copies, surcharge, abstracts, postage, forms, certificates, reimbursements, etc.

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 1993 through the present and continues to backscan as time permits. 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-ninth 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 twentieth 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 fifteenth year as Deputy Register and Elayne J. Watts of Roque Bluffs completed her eighth 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
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2018 ANNUAL REPORT Washington County Sheriff's Office Corrections Division

The year was another busy one in the Washington County Jail.

During 2018, the Corrections Officers of the Washington County Jail continued to serve the inmate population and this agency. The Washington County Jail had an average daily population of 41.7 inmates for 2018.

Mental health issues, along with alcohol and drug addiction, still plague the jail population. Recidivism and continued incarceration often linked to addiction; we offer services specifically geared to the addicted population. These collaborations with the treatment community will work to reduce recidivism and re-entry to the jail. 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.

We also continue to 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 also like to thank Sheriff Barry Curtis for his oversight, advice, and support of the Washington County Jail.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Rich 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
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TO THE CITIZENS OF WASHINGTON COUNTY

January 2019

I am humbled and grateful as I write this letter to you. While I ran unopposed during the election last November, I still am appreciative of each of the votes I received. I am grateful for your confidence in me to lead the Sheriff's Office for a second term.

We couldn't do the important work of serving all of our citizens without manpower. Chief Deputy Crabtree and I petitioned successfully for three additional deputies to be added to our roster in 2019. I would like to extend a sincere thanks to the budget committee for their very careful consideration and approval of our request.

For many years, the county has been divided into three patrol areas, which have been covered by the Sheriff's Office and the Maine State Police. The addition of the three new deputies will allow us to explore restructuring to four patrol areas which we hope will reduce response time in responding to an emergency and handling of complaints. Moreover, because the State Police are short-handed, they can no longer provide the assistance with certain cases like sexual assaults as they have in the past. The additional manpower will allow us to give these type of cases the serious attention they need.

Drug issues continue to be our biggest problem here in Washington County and across the State of Maine. The devastation of this epidemic is widespread and felt by all. We have continued the assignment of two full time deputies to the Maine Drug Enforcement Agency and are continuing to tackle this epidemic through concentrated investigations and enforcement.

A welcomed addition to the Sheriff's Office are two canines who became certified in narcotic detection, article search and tracking. Through continued trainings and certifications these K-9 units will provide valuable assistance in many areas of public safety.

Our Corrections Officers in the Washington County Jail, as well as our Emergency Communications Specialists in the Regional Communications Center, are busier than ever. Those jobs are incredibly tough, and I appreciate the tremendous effort from all of our department employees.

I am pleased to continue to serve the Citizens of Washington County.

A handwritten signature of Barry Curtis in black ink.
Sheriff Barry Curtis

www.washingtoncountymaine.com

November 2018

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 *FY18 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

- Completed Comprehensive Plans in Eastport, and Whiting (including integration of Age Friendly Community Action Plan in Eastport).
- Completed Shoreland Zoning updates in Whiting and Machiasport
- Assisted Jonesport to choose a new working waterfront site and secure engineering design for improvements at chosen site.

Access/assistance with funding opportunities

- Secured three \$6000 ShoreUp Maine grants from the Island Institute to provide engineering expertise to assist Eastport, Millbridge (for road and culvert designs) and Machiasport (to complete site plan for working waterfront access).
- Secured \$62,033 "Washington County Regional Resilience" Coastal Communities grant (leveraged by 3 ShoreUp Maine grants above) to avoid infrastructure failure and increase resilience to coastal flooding and future sea level rise.
- Secured Downeast Conservation Network contract (\$2500) to support workshop to discuss land conservation and municipal concerns
- Secured \$7000 contract with Maine DOT to assist Eastport with downtown circulation study
- Secured Sewall Foundation funds (\$30,000) for phase II build-out of BikeBoldCoast.com website, to purchase and install scenic bikeway way finding signage, to bring more bicycle repair training programs to the area, and continue coordinating the Bold Coast Partnership.
- Secured \$23,578 Shore and Harbor grant for Millbridge to study extreme siltation issues in Millbridge Harbor and analyze economic significance of harbor to town/region
- Secured funds from Maine Community Foundation's Washington County Fund for organizational and regional strategy building for DownEast Acadia Regional Tourism (\$5,000)
- Secured additional FY18 DACF contract funds to review/refine statewide Expansion of Development Mapping created in 1999-2000 (\$5000)

Economic Development

- Provided fiscal sponsorship to MCF application by Rayes Mustard Mill and Museum in Eastport for assistance in developing strategic plan for non-profit museum.
- Conducted 2 Local Food Map-a-Thon events to add Washington County food producers and processors to Maine Food Atlas.
- Brownfields Assessment: completed to date:
 - 35 Phase I Environmental Site Assessments (ESAs) and 23 Phase II ESAs in 15 towns as well as 20 completed or active redevelopment projects, creation of more than 80 jobs, and leveraged investment of at least \$4.5 million.
 - Presented 2 workshops at national Brownfields Conference in Pittsburgh PA; one on working with volunteers, the other on securing leverage to complete project re-development.
- Tourism and regional promotion:
 - Launch of new regional tourism website DiscoverBoldCoast.com

Over...

- Updated and nationally distributed DownEast Acadia's *True Maine* brochure.
- Coordination with Maine Highlands and Aroostook tourism regions, Maine Woods Consortium, and Maine Office of Tourism on destination development in the Bold Coast and Grand Lakes.
- Conducted a lobster and blueberry informational dinner for 75 travel agents in Florida, in partnership with the Maine Highlands region
- Completed design of Bold Coast Scenic Bikeway rack card; distributed ~ 1500 at New England Bike-Walk Summit in Boston, New York Bike Expo, and at events around Maine
- Completed mapping of shared use safety conditions along the Scenic Bikeway and translated this into a route rating map on the BikeBoldCoast.com website.

Training

- Presented Municipal Climate Adaptation Guidance documents to Executive Committee; posted all Guidance documents on web site (<http://www.wccog.net/municipal-climate-adaptation-guidance.htm>); led to successful ShoreUp Maine and Coastal Community grants to implement tools.
- Maintain online GIS mapping tool and provide one-on-one training to municipal officials; monitoring online survey feedback from users.
- Created/provided Building Bicycle Tourism DownEast industry trainings in partnership with the Bicycle Coalition of Maine's Bicycles WelcoME certification; to date 32 businesses have been certified as Bicycles WelcoME businesses located in towns of Eastport, Machias, Milbridge, Lubec, Whiting, Princeton, Calais, Grand Lake Stream, Cherryfield, Roque Bluffs, Harrington, Jonesboro, Columbia Falls, Prospect Harbor, Corea, and Winter Harbor.

Regional Planning/Services

- Completed Downeast Sustainability Pilot in the East Machias and Orange River watersheds in collaboration with Sunrise County Economic Council and Downeast Salmon Federation.
- Coordinated/assisted ACTT (A Climate To Thrive, based on Mount Desert Island) to identify Washington County locations for free E/V charging stations; installed in Machias and Eastport.
- *Kids on Bikes!*
 - Purchased a school bus from East Machias; developing programming as *The Bike Bus*, modeled after existing programs in Biddeford and across the nation. Working to secure funding for a bicycle education staff person, in partnership with BCM, EdGE, and Northern Forest Council (Maine Woods Consortium). EdGE Center staff and community partners will oversee creation of Public Art on the exterior of the Bike Bus. Students at Jonesport/Beals High School will complete interior renovations to create the mobile bicycle repair shop.
- Bicycle Coalition of Maine conducted bicycle repair training for Machias high school students; funds in place to support this program for another year

Regional Capacity Building and Partnerships

WCCOG continued in several collaborative roles in 2017-18 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

Another event filled year for the Washington County Courthouse Archives Committee with its activities being divided by the scanning of the Eastport Sentinel newspaper and the continuing activities in the Washington County Courthouse Heritage Center.

Susan Wright continues the important project of scanning the Eastport Sentinel. To date she has completed scanning the years 1818 to 1906. After scanning the material is transferred onto Compact Disks, which we offer to the general public for sale. To date a total of 23 CD's are now available for public use. Her work is the continuation of the very first directive to the Archive Committee back in 1999: "To protect and preserve the newspaper collection housed in the Washington County Courthouse." We expect this work to continue for some time as the Sentinel was published until 1946.

The most visible activity is the continued work in the Washington County Courthouse Heritage Center, namely the Museum Room. The generosity of numerous local residents is amazing. Heading the list of donors is Michael Hoyt who is donating his entire collection of framed photographs, plus his collection of postal cards, paintings, and the 'everyday' items that were used by residents of the area in the past. We are most appreciative of his generosity in sharing items that without him would have been 'lost in the past'. We also appreciate many others who come in with some sort of treasure that has been saved and that they have decided would be better to share with the public in the safe place of this new museum.

Help with the museum room has also come from students in Dr. Bernie Vanzetti's UMM museum course. Four students came and were able to assist by suggesting displays and layouts, plus they designed a brochure that we use to publicize the Heritage Center.

Books and documents continue to be donated to the collection in the Genealogy Research Room. By chance we learned that the lifetime collection of genealogical records of the late Clarence Holmes Drisko, 1893-1991, of Columbia were in danger of being destroyed or lost. We were able to 'borrow' them on a long term arrangement and one of four regular volunteers is currently scanning the six large boxes of records of his collection. When finished the scanned material will be placed on flash drives and made available to the general public for their genealogical research. This is and will be a major accomplishment of our being able to preserve records that might have ended up in the trash. It is of most importance to save this valuable collection so that researchers are able to have access to these otherwise unavailable records. Also coping of the Cutler family records is finished and is now being assembled by family name and saved in notebooks for access to the researching public.

It has been an exciting time watching the Heritage Center grow. And that it has been, beyond our fondest dreams. We now have four 'regular' volunteers and several that help with special projects, especially in the museum room. For those of us working to establish the Washington County Heritage Center we all 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 22, 2019

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

Through the Slow Money Maine donor network, SCEC was able to assist Washington County farms with a \$10,000 grant to support the expansion of value-added products by increasing refrigeration capacity; \$45,000 in grants to assist with food safety, USDA inspection and operating expenses; and \$30,000 in grants for grain and feed for dairy and poultry animals to help mitigate the impact of the drought on hay production. In October, SCEC hired Bob Wood as the director for our Natural Resources Division. He has guided the Downeast Fisheries Partnership (DFP) in creating a new strategic plan that will build an ambitious collective action approach to strengthen Washington and Hancock County communities by improving their fisheries economy. Recently Maine Sea Grant became DFP's tenth member. Their community outreach and fisheries expertise will complement the other nine that include: SCEC, Downeast Institute, Washington County Council of Governments, Maine Center for Coastal Fisheries, College of the Atlantic, Maine Coast Heritage Trust, Manomet, Downeast Salmon Federation, and Maine Farmland Trust.

BUSINESS TRAINING

With support from the Boston Foundation and participation of training partners, SCEC provided 217 training hours to 89 participants from April - June 2018. Workshop opportunities included: Walking the Line: Are They Your Employee or an Independent Contractor, Starting Your Own Business: Planning for Success, Renewable Energy Options for Rural Ag & Small Businesses, Building Your Business Brand, Pricing Your Products and Services for Profit, Website Building 101, Expanding Reach on Your Business Facebook, and Becoming Bankable: Leveraging Capital to Grow Your Business.

WCLI

After 21 years of developing current and future leaders, the Washington County Leadership Institute is reimagined! We have refreshed the program, adding vital educational components, while maintaining the core program values that have contributed to its success. We have made changes to facilitation, added more factual context, and diversified presentations. Thanks to support from the Boston Foundation, program sponsors and hosts (listed online at www.washingtoncountyleadership.org), ten participants from across Washington County are building leadership skills, developing professional networks and increasing knowledge of Washington County.

FAMILY FUTURES DOWNEAST

Family Futures Downeast (FFD) enrolled its third cohort in 2018, and has begun recruitment for Cohort 4. To date, 70 Washington County families have been served by this two-generation program, with 75% completing all of the academic and program milestones. In addition to taking 15 college credits at the University of Maine at Machias (UMM) or Washington County Community College (WCCC), parents enroll their children in a specialized evening education program. More than 50% of the children enrolled have made increases in their language/ literacy skills and in social/emotional development. SCEC continues to serve as the fiscal agent for the FFD collaborative, providing leadership and direct program support in order to help raise families out of poverty and strengthen the local workforce. In October, the State of Maine Department of Health and Human Services renewed its contract with SCEC to fund FFD until FY20. FFD's seven partners include SCEC, UMM, WCCC, Washington County Career Centers, Axiom Education & Training Center, Downeast Community Partners, and the Community Caring Collaborative.

LOANS AND GRANTS

SCEC originated \$97,349 in loans to four small businesses using its internal loan funds. These funds helped to retain six full-time and one part-time jobs, as well as leverage an additional \$13,651 of investment in Washington County. On behalf of Washington County Government as part of the Washington County Tax Increment Financing District SCEC originated \$75,000 in loans to two businesses to help purchase heavy equipment, a \$10,000 Economic Development Implementation Grant, and Economic Development Planning Grants consisting of \$8,000 to examine models for combining fiber optic broadband with other community infrastructure and \$10,000 to study the feasibility of establishing a remote campsite for a wilderness-focused camping program for older youth. These funds helped to retain five full-time and two part-time jobs and create one part-time job, as well as leverage an additional \$151,500 investment in Washington County.

WCDA ASSISTANCE

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

ENTREPRENEURSHIP CENTER

In rural Washington County, small business creation and growth is the County's best chance to create wealth and opportunity in this region. To help address this need, SCEC is partnering with Machias Savings Bank to create the Machias Valley Center for Entrepreneurship to be located on Main Street in Machias. The Center will provide a member-based co-working space with meeting facilities, high-speed broadband, shared office equipment, video conferencing, and easy access to technical assistance providers in a central location in downtown Machias. The Center will also include a business incubator that will use cohort-based approaches to help underserved populations start and grow their own businesses. The goal is to create a facility that both celebrates entrepreneurship and provides startups and other small businesses with services that allow them to focus on their core business and potential for growth.

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 (WBC), the Maine Small Business Development Center, Maine Small Business Administration and Service Corp of Retired Executives (SCORE). Ruth Cash Smith, WBC counselor, announced her retirement as of January 4, 2019, and Ruth Feldman has taken the lead in providing business services since early March.

SCHOLARSHIPS

With support from the Next Generation Foundation and The Boston Foundation, SCEC approved 44 scholarships, totaling \$15,271, for working-age adults to help pay for training to make them employable or advance in their careers. SCEC is also referring scholarship applicants in need of additional assistance to the EMDC workforce development specialists. Title I WIOA funds can help to cover tuition costs above SCEC's \$500 scholarship limit as well as other costs associated with training that are not included in tuition.

WELCOME INITIATIVE

In partnership with Mano en Mano and with the input of local employers, SCEC has completed planning for an employee housing project in greater Millbridge. The project will use impact investments from individuals, foundations, and banks to rehabilitate or construct up to fifty units of housing for working families. Grant funds will pay for staff, accounting, and legal costs. The units will be available to rent for employees of partnering employers. There will be a path to home ownership for participating families. The goal of the project is to encourage workers from other places who now work in the region seasonally to relocate to Washington County with their families year-round. We hope to launch Phase 1 of this project (6 units of rehabbed housing and 2 new units) later this year.

PTAC

Since April 1, 2018, the PTAC program at SCEC has brought on 28 new clients for a total of 69 clients in Washington County. In this time the PTAC counselor has provided these businesses with 503 hours of one on one counseling. Over the last 12 months clients have reported \$14,534,468.42 in government contracts brought to Washington County.

OWNERSHIP TRANSITION

In an effort to keep businesses from closing with the accompanying job and community economic benefit loss, SCEC is working with the Cooperative Development Institute, Eastern Maine Development Corporation, Axiom Education & Training Center, and Husson University's Center for Family Business in supporting Washington County businesses with succession planning. The Ownership Transition Initiative is providing training and technical assistance to business owners that are considering selling their business to employees, passing it down to their children/grandchildren or selling it on the open market. The initiative hosted a viewing and panel discussion of "We the Owners," and has coordinated three additional workshops for businesses: Estate Planning, Planning for Tomorrow, and Intergenerational Communications. Thirty individuals have attended the training so far.

ORGANIZATIONS AND INITIATIVES

SCEC is able to undertake its work in collaboration with the following current active partners: Axiom Education and Training Center, Coastal Enterprises, Inc., College of the Atlantic, Cooperative Development Institute, Community Caring Collaborative, Downeast Community Partners, Downeast Institute, Downeast Salmon Federation, Eastern Maine Development Cooperation, Eastern Maine Electric Cooperative, Machias Savings Bank, Maine Center for Coastal Fisheries, Maine Coast Heritage Trust, Maine Department of Labor, Maine Farmland Trust, Maine Sea Grant, Mano en Mano, Manomet, Northern Forest Center, Thermal Efficiency Eastport, University of Maine at Machias, Wabanaki Aspirations, Washington County Community College, Washington County Council of Governments, Washington County Development Authority, and Washington County Government.

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

Mission

The mission of University of Maine Cooperative Extension is to help Maine people improve their lives through an educational process that uses research-based knowledge focused on issues and needs.

28 Center Street, Machias, ME 04654 • 207.255.3345

<https://extension.umaine.edu/washington/>

The partnership between the University of Maine, County Governments and the county Extension Associations has endured for over a century. As the needs of the people of Maine have changed, so has Cooperative Extension. We are committed to helping Maine succeed across our spectrum of programming. However, success is best achieved by collaboration with the people, businesses, organizations and communities that we work with. Extension is a reflection of the locally identified needs that form the basis for the educational programs that are offered statewide.

- John Rebar, Executive Director

2018 Program Highlights

- Over **1,600** youth and **122** volunteers participated in 4-H youth development programming through traditional clubs, SPIN clubs, afterschool 4-H programming, 4-H Robotics Expo, Summer of Science, Hour of Code and Teen Science Cafes.
- **200** clients received nutrition education in food pantries with the Eat Well Volunteer Program.
- **62** individuals participated in the Dining with Diabetes Down East Program.
Participant Quote: *"Before I came to your classes, I was taking medication for my diabetes in the morning and at night, and I'm happy to report that I now take no medication at all!"*
- **28** first and second graders from Pleasant Point and Indian Township schools have participated in a twelve-session adaptation of *Health is Life in Balance, Diabetes Education in Tribal Schools* program.
- More than **25** individuals participated in beekeeping educational courses.
- **14** Master Gardener Volunteers contributed **708** hours of labor and donated **TWO TONS** of vegetables and fruits for emergency food relief.
- Received **\$20 million-dollar grant** that created Sustainable Ecological Aquaculture Network (SEANET). SEANET will increase research and development for aquaculture expansion.
- Seed grant money from SEANET supported a youth in establishing a kelp aquaculture business in Eastport. Grant included field trips for **97** students and staff to the kelp farm.
- Aquaculture in Shared Waters provided comprehensive training in marine aquaculture business development to **24** individuals over a thirteen-week period.
- **13** Extension Homemakers participated in educational opportunities and service projects.
- **15** Senior Companions provided in-home support and shared research-based information with **115** clients in Washington County.
- Assisted **100s** of clients with food safety and preservation, gardening, soil testing, tick submissions, plant disease and identification, pest identification and management, cranberry and blueberry production, farming, and small business inquiries in person, via phone, and through email correspondence.

Financial Information

Support from University of Maine

Washington County	CY2017
Local Salaries and Benefits	347,082
Prorated Support from UMaine*	420,345
Computer Equipment and Networking	786
Statewide Animal Diagnostic Lab	4,350
Marketing, Publications, Video	1,335
Local Programming Supplies & Expenses	4,909
Postage	1,162
Telephone	714
Travel	10,544
TOTAL	\$791,227
* Prorated support from UMaine reflects travel, postage, telephone, computer equipment & networking, salaries & benefits for administrative and state-wide staff.	

Without statewide support, UMaine Extension would not be present in your county. Funds for projects are provided through the University of Maine, Federal Formula Funds, grants, contracts, and fees. Dollars from other sources support salaries and benefits for Extension specialists, county educators, Extension administration, computer equipment and networking, publications, postage, telephone, and travel.

2018 Support from Washington County

Insurance	\$ 550
Rent	\$ 7,200
Utilities	\$ 1,375
Supplies	\$ 3,000
Postage	\$ 50
Program Support	\$ 3,000
Telephone	\$ 600
Secretarial Salary	\$ 24,225
Total	\$ 40,000

For every dollar county taxpayers provide, UMaine invests approximately twenty dollars in Washington County (2018: \$40,000 County/\$791,227 UMaine).

Washington County Extension Association

President: Wendy Harrington

Vice President: Hope Carle

Secretary: Lynn Mitchell

Treasurer: Gretchen Cherry

Members: Richard East, Kathy Mayo, Marianne Moore, Dana Mitchell

Staff

Louis Bassano, Regional Small Business Extension Educator

Sandy Copel-Parsons, 4-H Community Education Assistant

Deborah Gardner, Administrative Assistant

Jennifer Loble, Extension Educator for Volunteer Development

Alan Majka, Nutrition and Health Extension Educator

Marjorie Peronto, Extension Educator

Tara Wood, Administrative Assistant

2019 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


Date

Dec 13, 2018

Washington County 2019 Computation of Tax Levy

Prepared 12/4/2018

EXPENDITURES	2017	2018	2019	Variance 2019-2018
Departments	\$ 6,644,442.00	\$ 7,129,874.00	\$ 7,587,415.00	\$ 457,541.00
Reserves	\$ 50,000.00	\$ 40,000.00	\$ 25,000.00	\$ (15,000.00)
Contingency	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
TOTAL	\$ 6,744,442.00	\$ 7,219,874.00	\$ 7,662,415.00	\$ 442,541.00

REVENUES AND CREDITS	2017	2018	2019	Variance 2019-2018
Revenue	\$ 719,984.00	\$ 977,525.00	\$ 1,137,139.00	\$ 159,614.00
Surplus			\$ 271,833.00	\$ 271,833.00
Transfer to Contingency	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
Transfer from Prior Year Reserves				\$ -
TOTAL	\$ 819,984.00	\$ 1,027,525.00	\$ 1,458,972.00	\$ 431,447.00
FY17 Jail Distribution	\$ 179,591.26			
	\$ 999,575.26			

	2017	2018	2019	Variance 2019-2018
Amount to be raised by Taxation	\$ 5,744,866.74	\$ 6,192,349.00	\$ 6,203,443.00	\$ 11,094.00
Overlay	\$ 28,724.33	\$ 30,961.75	Set by Commissioners after budget is approved	
TOTAL	\$ 5,773,591.07	\$ 6,223,310.75	\$ 6,203,443.00	

County ID Growth Factor for 2018: 4.59%

0.1792%
Budget Increase (Decrease)

Washington County 2019 Budget Expenditures by Department

Prepared 12/4/2018

	2017 Budget	2017 Expended	2018 Budget	2018 Expended YTD	2019 Request	2019 Approved	Variance 2018 Budget vs 2019 Request
Emergency Management	\$ 60,005.00	\$ 56,121.74	\$ 60,005.00	\$ 58,114.64	\$ 70,496.00	\$ 70,496.00	\$ 10,491.00
District Attorney	\$ 280,637.00	\$ 270,044.91	\$ 280,637.00	\$ 247,542.81	\$ 297,197.00	\$ 297,197.00	\$ 16,560.00
Administration	\$ 198,776.00	\$ 221,212.18	\$ 198,695.00	\$ 205,940.55	\$ 232,218.00	\$ 232,218.00	\$ 33,523.00
Finance	\$ 116,061.00	\$ 128,114.27	\$ 119,164.00	\$ 102,325.07	\$ 119,998.00	\$ 119,998.00	\$ 834.00
Buildings & Grounds	\$ 250,817.00	\$ 311,044.97	\$ 327,214.00	\$ 217,046.90	\$ 301,490.00	\$ 301,490.00	\$ (25,724.00)
Regional Comm.	\$ 607,297.00	\$ 624,862.16	\$ 642,305.00	\$ 630,018.26	\$ 672,266.00	\$ 672,266.00	\$ 29,961.00
Jail	\$ 1,599,122.00	\$ 2,388,263.78	\$ 1,660,180.00	\$ 2,219,061.58	\$ 1,700,703.00	\$ 1,700,703.00	\$ 40,523.00
Deeds	\$ 181,605.00	\$ 179,990.45	\$ 184,581.00	\$ 160,838.15	\$ 183,193.00	\$ 183,193.00	\$ (1,388.00)
Probate	\$ 149,502.00	\$ 153,192.63	\$ 152,562.00	\$ 138,858.36	\$ 165,239.00	\$ 165,239.00	\$ 12,677.00
Sheriff	\$ 907,804.00	\$ 956,751.81	\$ 1,170,023.00	\$ 1,061,166.86	\$ 1,468,839.00	\$ 1,468,839.00	\$ 298,816.00
Governmental Third Party	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 28,000.00	\$ 28,000.00	\$ (28,000.00)
Third Party	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ -
Insurance	\$ 211,000.00	\$ 92,616.44	\$ 223,500.00	\$ 97,525.59	\$ 175,500.00	\$ 175,500.00	\$ (48,000.00)
Employee Benefits	\$ 1,959,439.00	\$ 1,196,764.28	\$ 2,034,558.00	\$ 1,319,647.48	\$ 2,153,926.00	\$ 2,153,926.00	\$ 119,268.00
Debt Service	\$ 10,000.00	\$ 7,140.98	\$ 8,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ (2,000.00)
Capital Reserves	\$ 50,000.00	\$ 12,304.22	\$ 40,000.00	\$ 1,009.18	\$ 25,000.00	\$ 25,000.00	\$ (15,000.00)
Contingency	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 13,368.97	\$ 50,000.00	\$ 50,000.00	\$ -
TOTALS	\$ 6,700,415.00	\$ 6,668,774.82	\$ 7,219,874.00	\$ 6,540,814.40	\$ 7,662,415.00	\$ 7,662,415.00	\$ 442,541.00

Budget Increase (Decrease)

Washington County 2019 Budget Revenues by Department

Prepared 12/4/2018

	2017 Budget	2017 Received	2018 Budget	2018 Received YTD	2019 Budget	2019 Approved	Variance 2018 Budget vs 2019 Budget
EMA	\$ 45,000.00	\$ 50,409.38	\$ 42,000.00	\$ 51,357.49	\$ 42,000.00	\$ 42,000.00	\$ -
District Attorney	\$ 47,250.00	\$ 60,438.16	\$ 48,750.00	\$ 57,541.65	\$ 61,000.00	\$ 61,000.00	\$ 12,250.00
Administration	\$ 22,400.00	\$ 55,858.02	\$ 22,400.00	\$ 22,054.00	\$ 22,400.00	\$ 22,400.00	\$ -
Finance	\$ 1,600.00	\$ 5,815.27	\$ 3,225.00	\$ 10,301.91	\$ 5,425.00	\$ 5,425.00	\$ 2,200.00
Buildings & Grounds	\$ 65,135.00	\$ 12,247.42	\$ 54,860.00	\$ 125,708.02	\$ 52,835.00	\$ 52,835.00	\$ (2,025.00)
Jail	\$ 3,000.00	\$ 2,292,374.15	\$ 284,847.00	\$ 314,794.57	\$ 393,061.00	\$ 393,061.00	\$ 108,214.00
Deeds	\$ 337,000.00	\$ 409,487.35	\$ 324,500.00	\$ 320,337.03	\$ 326,500.00	\$ 326,500.00	\$ 2,000.00
Probate	\$ 50,000.00	\$ 56,214.56	\$ 52,000.00	\$ 52,772.61	\$ 53,500.00	\$ 53,500.00	\$ 1,500.00
Sheriff	\$ 78,038.00	\$ 102,996.91	\$ 135,946.00	\$ 165,849.53	\$ 132,400.00	\$ 132,400.00	\$ (3,546.00)
Insurance	\$ 5,830.00	\$ -	\$ 5,586.00	\$ -	\$ 5,596.00	\$ 5,596.00	\$ 10.00
Employee Benefits	\$ 64,731.00	\$ -	\$ 53,411.00	\$ -	\$ 42,422.00	\$ 42,422.00	\$ (10,989.00)
TOTALS	\$ 719,984.00	\$ 3,045,841.22	\$ 1,027,525.00	\$ 1,120,716.81	\$ 1,137,139.00	\$ 1,137,139.00	\$ 109,614.00
EMA							
Federal 50% match	\$ 42,000.00						
	\$ 42,000.00						
District Attorney							
Federal Witness Adv.	\$ 55,000.00						
Admin. Fee-Deferred Disp.	\$ 61,000.00						
	\$ 61,000.00						
Administration							
UT Admin. Fees	\$ 20,000.00						
UT Building Rental	\$ 2,400.00						
	\$ 22,400.00						
Finance							
Anticipated Interest	\$ 5,425.00						
	\$ 5,425.00						
Buildings & Grounds							
Me. Coop. Rental	\$ 7,200.00						
Court Reimb.	\$ 45,635.00						
	\$ 52,835.00						
Jail							
BOC Inv Fund	\$ 378,961.00						
Pretrial/Monitor	\$ 250.00						
Misc. Income	\$ 2,500.00						
Med Co-Pays	\$ 4,100.00						
Comm Confine	\$ 250.00						
Court Fees	\$ 7,000.00						
	\$ 393,061.00						
Deeds							
Web Revenue	\$ 4,500.00						
Fees	\$ 280,000.00						
Transfer Tax	\$ 42,000.00						
	\$ 326,500.00						
Probate							
Surcharge	\$ 2,500.00						
Fees	\$ 51,000.00						
	\$ 53,500.00						
Sheriff							
MDEA Reimb.	\$ 76,500.00						
Civil Process	\$ 55,000.00						
Ins. Reports	\$ 900.00						
	\$ 132,400.00						
Insurance							
MDEA/Court Reim	\$ 5,596.00						
	\$ 5,596.00						
Employee Benefit							
MDEA/Court Reim	\$ 42,422.00						
	\$ 42,422.00						

County Taxes collected in 2017: \$5,773,591.

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Expense

Dept: 602 Emergency Management Agency	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	42,105.00	40,485.50	42,947.00	43,124.75	43,404.00	457.00	1.06%
3200 Part Time - Regular	10,000.00	8,691.98	12,438.00	10,804.64	15,216.00	2,778.00	22.33%
4104 Auto Expense	2,000.00	2,111.95	1,344.00	1,242.22	2,500.00	1,156.00	86.01%
4110 Meals	300.00	165.60	202.00	211.63	300.00	98.00	48.51%
4115 Lodging	1,000.00	765.47	672.00	465.00	1,200.00	528.00	78.57%
4314 Internet Expense	700.00	684.11	470.00	641.67	701.00	231.00	49.15%
4315 Telephone bill	1,000.00	873.38	672.00	816.25	1,200.00	528.00	78.57%
~includes cell phone							
4655 Radios-base repairs/maint	0.00	0.00	0.00	0.00	250.00	250.00	100.00%
4675 Equipment Repair/Maintena	350.00	749.15	235.00	443.41	450.00	215.00	91.49%
~generator maintenance							
4805 Advertising	0.00	0.00	0.00	60.94	0.00	0.00	.00%
4820 Dues & Bonds	50.00	50.00	34.00	50.00	50.00	16.00	47.06%
4835 Postage	100.00	82.08	50.00	52.49	75.00	25.00	50.00%
4940 Training/education	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
5335 Office Supplies	800.00	1,248.06	538.00	134.14	800.00	262.00	48.70%
5385 Computer supplies	0.00	90.00	0.00	67.50	250.00	250.00	100.00%
7314 Office Equipment	600.00	124.46	403.00	0.00	600.00	197.00	48.88%
7345 Motor Vehicles - Reserve	1,000.00	0.00	0.00	0.00	3,000.00	3,000.00	100.00%
Emergency Management Agency	60,005.00	56,121.74	60,005.00	58,114.64	70,496.00	10,491.00	17.48%

Custom Budget Report

Expense

Dept: 603 District Attorney	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Inte Req vs Curr Bud	Inte Req vs Curr Bud
3100 Wages	165,701.00	165,244.73	169,936.00	156,283.17	172,611.00	2,675.00	1.57%
3200 Part Time - Regular	14,639.00	15,624.36	14,926.00	15,117.44	15,076.00	150.00	1.00%
4015 Court Witness Fee and Mileage	2,000.00	0.00	3,843.00	0.00	3,843.00	0.00	.00%
4016 Court Witness Mileage	2,000.00	0.00	0.00	0.00	0.00	0.00	.00%
4020 Victim/Witness Contract	2,500.00	1,813.93	2,402.00	1,801.03	2,402.00	0.00	.00%
4021 Fed Vic-Wit Cont Pmt	21,000.00	27,500.03	20,175.00	22,916.70	27,500.00	7,325.00	36.31%
4080 Transcripts	750.00	0.00	721.00	0.00	721.00	0.00	.00%
4105 Auto mileage	6,000.00	7,107.97	5,764.00	5,719.34	7,000.00	1,236.00	21.44%
4110 Meals	750.00	284.46	721.00	336.65	1,000.00	279.00	38.70%
4115 Lodging	1,000.00	1,304.51	961.00	0.00	1,500.00	539.00	56.09%
4314 Internet Expense	700.00	684.11	672.00	641.67	701.00	29.00	4.32%
4315 Telephone bill	3,000.00	2,228.48	9,127.00	7,453.93	9,127.00	0.00	.00%
~Machias and Calais							
4317 DA's Calais phone	3,500.00	3,500.00	0.00	0.00	0.00	0.00	.00%
4411 Calais office rent	3,000.00	3,000.00	2,882.00	3,000.00	3,000.00	118.00	4.09%
4630 Equipment Lease	3,016.00	2,553.78	2,898.00	2,767.12	2,898.00	0.00	.00%
4660 Rubbish Removal/Shredding	150.00	123.37	288.00	99.00	0.00	-288.00	-100.00%
4676 Computer upgrade & mainte	29,250.00	25,921.09	26,420.00	19,680.75	28,085.00	1,665.00	6.30%
4722 Insurance - Other	525.00	341.20	504.00	29.92	504.00	0.00	.00%
4820 Dues & Bonds	1,700.00	1,365.00	1,633.00	1,365.00	1,633.00	0.00	.00%
4835 Postage	2,000.00	2,004.73	1,921.00	1,938.88	2,500.00	579.00	30.14%
~Machias and Calais							
4840 Printing/Publications	300.00	295.11	528.00	118.95	528.00	0.00	.00%
5335 Office Supplies	5,000.00	4,917.56	5,284.00	4,573.76	5,284.00	0.00	.00%
5375 Training & training suppl	900.00	1,080.00	865.00	1,045.00	1,000.00	135.00	15.61%
5510 Statutes & reference book	3,756.00	2,235.13	3,843.00	1,414.80	3,843.00	0.00	.00%
7320 Computer upgrade	3,000.00	0.00	2,882.00	0.00	3,000.00	118.00	4.09%

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Expense

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney CONT'D							
7325 Equipment & furniture	1,500.00	915.36	1,441.00	1,239.70	1,441.00	0.00	.00%
7332 Software Reserve	3,000.00	0.00	0.00	0.00	2,000.00	2,000.00	100.00%
~future software purchase							
District Attorney	280,637.00	270,044.91	280,637.00	247,542.81	297,197.00	16,560.00	5.90%

Custom Budget Report

Expense

Dept: 604 County Administration	2017		2018		2019		Init Req vs		Init Req vs	
	Budget	Actual	Budget	YTD	Initial	Change \$	Curr Bud	Change %	Curr Bud	Change %
3100 Wages	120,476.00	120,154.28	122,445.00	112,589.75	131,617.00	9,172.00	7.49%			
4000 Professional services	0.00	26,309.70	0.00	30,703.07	25,000.00	25,000.00	100.00%			
4005 Accounting & Auditing	8,000.00	6,600.00	5,700.00	9,200.00	5,700.00	0.00	.00%			
4105 Auto mileage	7,000.00	6,940.12	7,000.00	3,602.72	7,000.00	0.00	.00%			
4110 Meals	500.00	446.82	500.00	257.80	500.00	0.00	.00%			
4115 Lodging	1,000.00	206.01	1,000.00	259.42	1,000.00	0.00	.00%			
4309 Phone Repair/Maintenance	500.00	50.00	500.00	130.00	500.00	0.00	.00%			
4314 Internet Expense	700.00	704.11	700.00	661.67	701.00	1.00	.14%			
4315 Telephone bill	6,500.00	9,937.81	8,500.00	7,665.65	9,000.00	500.00	5.88%			
4630 Equipment Lease	2,200.00	2,593.31	2,200.00	2,720.52	2,800.00	600.00	27.27%			
4676 Computer upgrade & mainte	0.00	377.64	500.00	162.49	1,500.00	1,000.00	200.00%			
4805 Advertising	1,500.00	270.75	1,000.00	1,887.00	0.00	-1,000.00	-100.00%			
4820 Dues & Bonds	11,000.00	11,117.58	11,000.00	9,340.70	11,000.00	0.00	.00%			
4835 Postage	3,000.00	967.90	1,000.00	1,697.73	0.00	-1,000.00	-100.00%			
4920 Miscellaneous	650.00	767.55	650.00	609.16	650.00	0.00	.00%			
4930 Registration/enrollment f	0.00	342.00	250.00	366.00	250.00	0.00	.00%			
4940 Training/education	750.00	0.00	750.00	145.00	0.00	-750.00	-100.00%			
5335 Office Supplies	1,500.00	1,627.40	1,500.00	1,057.98	1,500.00	0.00	.00%			
5505 Books & periodicals/subsc	200.00	219.00	200.00	35.00	200.00	0.00	.00%			
7314 Office Equipment	1,000.00	944.37	1,000.00	0.00	1,000.00	0.00	.00%			
7325 Equipment & furniture	300.00	134.99	300.00	0.00	300.00	0.00	.00%			
7336 Econ. Dev. - SCEC	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	0.00	.00%			
7340 Archive	8,000.00	6,500.84	8,000.00	-1,151.11	8,000.00	0.00	.00%			
County Administration	198,776.00	221,212.18	198,695.00	205,940.55	232,218.00	33,523.00	16.87%			

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Expense

Dept: 605 County Finance	2017		2018		2019		Init Req vs		Init Req vs	
	Budget	Actual	Budget	YTD	Initial	Change \$	Curr Bud	Change %	Curr Bud	Change %
3100 Wages	94,411.00	94,411.33	96,314.00	88,905.72	97,272.00	958.00	0.00	.99%		
4000 Professional services	10,900.00	12,368.42	9,400.00	9,023.90	9,400.00	0.00	0.00	.00%		
~payroll & TAN services										
4105 Auto mileage	500.00	607.64	500.00	517.44	500.00	0.00	0.00	.00%		
4110 Meals	200.00	56.61	200.00	28.95	200.00	0.00	0.00	.00%		
4115 Lodging	350.00	0.00	350.00	140.61	350.00	0.00	0.00	.00%		
4314 Internet Expense	700.00	684.10	700.00	641.66	701.00	1.00	1.00	.14%		
4315 Telephone bill	400.00	504.46	500.00	347.66	375.00	-125.00	-125.00	-25.00%		
4630 Equipment Lease	0.00	183.50	0.00	0.00	0.00	0.00	0.00	.00%		
4660 Rubbish Removal/Shredding	150.00	253.20	150.00	54.00	0.00	-150.00	-150.00	-100.00%		
4676 Computer upgrade & mainte	3,000.00	3,008.83	5,600.00	135.00	5,600.00	0.00	0.00	.00%		
~TRIO software maintenance										
4805 Advertising	100.00	0.00	100.00	0.00	100.00	0.00	0.00	.00%		
4820 Dues & Bonds	50.00	50.00	50.00	50.00	50.00	0.00	0.00	.00%		
4835 Postage	1,350.00	1,353.75	1,350.00	1,132.17	1,500.00	150.00	150.00	11.11%		
4920 Miscellaneous	0.00	10,497.14	0.00	0.00	0.00	0.00	0.00	.00%		
4930 Registration/enrollment f	0.00	0.00	0.00	188.00	0.00	0.00	0.00	.00%		
4940 Training/education	500.00	190.00	500.00	0.00	500.00	0.00	0.00	.00%		
5335 Office Supplies	2,250.00	1,887.08	2,250.00	1,159.96	2,250.00	0.00	0.00	.00%		
7305 County computer upgrade	1,200.00	1,988.23	1,200.00	0.00	1,200.00	0.00	0.00	.00%		
7314 Office Equipment	0.00	69.98	0.00	0.00	0.00	0.00	0.00	.00%		
County Finance	116,061.00	128,114.27	119,164.00	102,325.07	119,998.00	834.00	834.00	.70%		

Custom Budget Report

Expense

Dept: 606 County Buildings	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	129,085.00	130,525.41	131,664.00	121,723.90	132,975.00	1,311.00	1.00%
~court reimburses 1.5 positions							
3150 Regular Full Time Overtime	0.00	0.00	500.00	0.00	500.00	0.00	.00%
4104 Auto Expense	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
4110 Meals	100.00	0.00	100.00	0.00	100.00	0.00	.00%
4205 Gas/oil/grease vehicles	750.00	846.36	900.00	714.44	900.00	0.00	.00%
4210 Vehicle Mnt	2,500.00	308.86	2,500.00	33.98	0.00	-2,500.00	-100.00%
4305 Electricity	18,000.00	24,922.91	18,000.00	16,373.30	22,000.00	4,000.00	22.22%
4310 Sewer bill	4,000.00	5,735.30	4,000.00	4,599.86	6,000.00	2,000.00	50.00%
4311 Water bill	1,500.00	1,707.49	2,000.00	1,198.38	2,000.00	0.00	.00%
4315 Telephone bill	900.00	1,031.59	900.00	881.80	900.00	0.00	.00%
4605 Parking lot/grounds/snow	3,000.00	3,399.43	7,400.00	5,237.17	9,500.00	2,100.00	28.38%
~cost to be shared by courts							
4610 Building/structure mainte	12,500.00	10,907.16	12,500.00	1,532.34	12,500.00	0.00	.00%
4620 Elevator Maintenance Contract	12,800.00	277.50	0.00	2,241.50	0.00	0.00	.00%
~4 elevators (3 to be reimbursed by courts)							
4622 Fire Alarm Inspections	4,000.00	1,293.00	2,000.00	1,293.00	2,000.00	0.00	.00%
~Norris contract							
4625 Electrical Repairs	2,000.00	2,504.43	2,000.00	-176.50	2,000.00	0.00	.00%
4632 Equipment Repair/Maintena	750.00	992.28	1,250.00	840.66	1,250.00	0.00	.00%
4635 Heating repairs	7,500.00	6,508.77	7,500.00	4,401.77	7,500.00	0.00	.00%
4640 Painting (repairs/mainten	500.00	323.31	500.00	1,035.12	1,000.00	500.00	100.00%
4645 Plumbing (repairs/mainten	1,000.00	192.04	1,000.00	82.60	1,000.00	0.00	.00%
4660 Rubbish Removal/Shredding	1,200.00	1,155.04	1,200.00	1,259.52	1,800.00	600.00	50.00%
4940 Training/education	250.00	0.00	250.00	0.00	250.00	0.00	.00%
5205 Fuel - Buildings	20,000.00	21,032.58	24,000.00	20,662.26	37,765.00	13,765.00	57.35%

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Expense

Dept: 606 County Buildings CONT'D	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
5325 Maintenance supplies	8,000.00	5,236.55	6,000.00	2,862.06	3,500.00	-2,500.00	-41.67%
5335 Office Supplies	150.00	208.45	150.00	144.00	150.00	0.00	.00%
5405 Uniforms/clothing allowan	400.00	519.64	400.00	361.06	400.00	0.00	.00%
7205 Building Improvements	18,432.00	90,667.14	99,000.00	23,696.96	50,000.00	-49,000.00	-49.49%
7325 Equipment & furniture	1,000.00	686.97	1,000.00	112.13	1,000.00	0.00	.00%
7345 Motor Vehicles - Reserve	0.00	0.00	0.00	5,850.00	3,000.00	3,000.00	100.00%
7380 Building Signage	500.00	62.76	500.00	85.59	500.00	0.00	.00%
County Buildings	250,817.00	311,044.97	327,214.00	217,046.90	301,490.00	-25,724.00	-7.86%

Custom Budget Report

Expense

Dept: 607 Regional Communications Center	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	454,709.00	453,751.00	482,863.00	444,115.06	486,573.00	3,710.00	.77%
3150 Regular Full Time Overtime	35,000.00	30,175.62	35,000.00	34,427.39	35,000.00	0.00	.00%
3200 Part Time - Regular	35,000.00	70,974.85	42,000.00	65,808.57	70,000.00	28,000.00	66.67%
4105 Auto mileage	1,500.00	2,511.52	2,000.00	1,557.60	1,500.00	-500.00	-25.00%
4110 Meals	500.00	808.14	1,000.00	757.36	1,000.00	0.00	.00%
4115 Lodging	1,000.00	576.62	1,000.00	240.00	1,000.00	0.00	.00%
4305 Electricity	6,500.00	8,502.50	8,000.00	7,294.17	8,000.00	0.00	.00%
4314 Internet Expense	700.00	684.10	700.00	641.66	701.00	1.00	.14%
4315 Telephone bill	5,500.00	3,528.55	4,000.00	2,554.24	4,000.00	0.00	.00%
4320 Datalines	2,000.00	1,949.59	2,000.00	1,714.80	2,000.00	0.00	.00%
4321 Computer Maintenance Agre	6,738.00	10,354.82	6,738.00	6,450.00	6,738.00	0.00	.00%
~Includes Crimestar							
4420 Lease Musquash Tower site	1,200.00	0.00	1,200.00	0.00	1,200.00	0.00	.00%
4630 Equipment Lease	2,000.00	2,092.89	2,000.00	1,892.41	2,000.00	0.00	.00%
4655 Radios-base repairs/maint	24,000.00	24,000.00	24,000.00	22,000.00	24,000.00	0.00	.00%
~PCT contract							
4675 Equipment Repair/Maintena	500.00	390.00	500.00	986.27	500.00	0.00	.00%
4722 Insurance - Other	3,100.00	3,384.00	3,100.00	3,509.00	3,100.00	0.00	.00%
4820 Dues & Bonds	300.00	540.67	404.00	250.00	404.00	0.00	.00%
4835 Postage	50.00	45.95	50.00	29.48	50.00	0.00	.00%
4940 Training/education	2,000.00	1,944.16	2,000.00	1,388.42	2,000.00	0.00	.00%
5206 Propane-Towers	1,000.00	0.00	0.00	0.00	0.00	0.00	.00%
5335 Office Supplies	1,500.00	1,484.72	1,500.00	380.75	1,500.00	0.00	.00%
5405 Uniforms/clothing allowan	1,000.00	765.00	1,000.00	0.00	1,000.00	0.00	.00%
5810 Employee Recognition	500.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
7310 Communications Equip. Mainten.	20,000.00	4,038.86	20,000.00	33,023.53	20,000.00	0.00	.00%
7325 Equipment & furniture	1,000.00	2,358.60	1,000.00	997.55	0.00	-1,000.00	-100.00%

Custom Budget Report

Expense

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 607 Regional Communications Center CONT'D							
Regional Communications Center	607,297.00	624,862.16	642,305.00	630,018.26	672,266.00	29,961.00	4.66%

Custom Budget Report

Expense

Dept: 609 Registry of Deeds	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3100 Wages	116,495.00	116,495.15	118,971.00	109,819.35	120,343.00	1,372.00	1.15%
4105 Auto mileage	700.00	290.40	700.00	370.48	700.00	0.00	.00%
4110 Meals	300.00	23.21	300.00	132.95	300.00	0.00	.00%
4115 Lodging	400.00	0.00	400.00	592.15	400.00	0.00	.00%
4314 Internet Expense	700.00	769.11	700.00	641.67	750.00	50.00	7.14%
4315 Telephone bill	800.00	437.23	800.00	349.72	500.00	-300.00	-37.50%
4630 Equipment Lease	1,600.00	497.82	1,600.00	260.41	600.00	-1,000.00	-62.50%
4660 Rubbish Removal/Shredding	50.00	8.44	50.00	9.00	0.00	-50.00	-100.00%
4676 Computer upgrade & mainte	0.00	0.00	0.00	0.00	100.00	100.00	100.00%
4805 Advertising	100.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
4820 Dues & Bonds	150.00	150.00	150.00	150.00	150.00	0.00	.00%
4825 Scanning & Imaging	57,000.00	57,974.70	55,000.00	47,122.65	55,000.00	0.00	.00%
4835 Postage	1,500.00	1,389.34	1,500.00	908.23	1,200.00	-300.00	-20.00%
4920 Miscellaneous	100.00	65.00	100.00	0.00	50.00	-50.00	-50.00%
4930 Registration/enrollment f	100.00	0.00	100.00	55.00	100.00	0.00	.00%
5335 Office Supplies	1,000.00	830.07	1,000.00	426.54	1,000.00	0.00	.00%
5510 Statutes & reference book	110.00	0.00	110.00	0.00	0.00	-110.00	-100.00%
7313 Office Equipment	0.00	0.00	500.00	0.00	500.00	0.00	.00%
7325 Equipment & furniture	500.00	0.00	2,500.00	0.00	1,500.00	-1,000.00	-40.00%
7365 Map cabinets (2)	0.00	1,059.98	0.00	0.00	0.00	0.00	.00%
Registry of Deeds	181,605.00	179,990.45	184,581.00	160,838.15	183,193.00	-1,388.00	-.75%

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Expense

Dept: 610 Registry of Probate	2017		2018		2019		Init Req vs		Init Req vs	
	Budget	Actual	Budget	YTD	Initial	Change \$	Curr Bud	Change %	Curr Bud	Change %
3100 Wages	109,688.00	109,687.55	112,899.00	104,214.24	121,559.00	8,660.00	7.67%			
3200 Part Time - Regular	15,249.00	14,750.49	15,548.00	14,369.94	15,704.00	156.00	1.00%			
4000 Professional services	8,000.00	13,154.43	8,000.00	6,005.12	8,000.00	0.00	.00%			
4105 Auto mileage	400.00	932.20	700.00	887.44	700.00	0.00	.00%			
4110 Meals	400.00	334.02	700.00	380.58	700.00	0.00	.00%			
4115 Lodging	450.00	340.36	700.00	391.58	700.00	0.00	.00%			
4314 Internet Expense	700.00	684.11	700.00	641.67	701.00	1.00	.14%			
4315 Telephone bill	700.00	738.98	700.00	568.63	750.00	50.00	7.14%			
4630 Equipment Lease	500.00	552.64	500.00	320.34	560.00	60.00	12.00%			
4632 Equipment Repair/Maintena	0.00	67.50	0.00	0.00	100.00	100.00	100.00%			
4805 Advertising	0.00	0.00	0.00	0.00	100.00	100.00	100.00%			
4820 Dues & Bonds	1,000.00	1,038.80	1,000.00	1,038.80	1,050.00	50.00	5.00%			
4835 Postage	1,675.00	1,672.36	1,675.00	1,319.93	1,675.00	0.00	.00%			
4845 Notice Publications	5,000.00	4,846.00	5,000.00	4,600.00	7,500.00	2,500.00	50.00%			
5335 Office Supplies	1,000.00	893.88	1,000.00	1,034.86	1,000.00	0.00	.00%			
5510 Statutes & reference book	1,000.00	1,259.31	1,000.00	845.23	1,500.00	500.00	50.00%			
7320 Computer upgrade	1,500.00	0.00	0.00	0.00	500.00	500.00	100.00%			
7325 Equipment & furniture	0.00	0.00	200.00	0.00	200.00	0.00	.00%			
7370 ICON Docket System	2,240.00	2,240.00	2,240.00	2,240.00	2,240.00	0.00	.00%			
Registry of Probate	149,502.00	153,192.63	152,562.00	138,858.36	165,239.00	12,677.00	8.31%			

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Expense

Dept: 611 Sheriff's Department	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	591,143.00	664,786.81	730,376.00	562,284.39	858,244.00	127,868.00	17.51%
3102 COPS Wages	44,027.00	6,773.36	0.00	0.00	0.00	0.00	.00%
3103 Lubec Wages	0.00	0.00	0.00	6,489.42	0.00	0.00	.00%
3104 Grand Lake Stream Wages	0.00	0.00	0.00	3,740.00	0.00	0.00	.00%
3105 SO-Outside Detail	0.00	0.00	0.00	4,640.00	0.00	0.00	.00%
3106 MDEA Regular Wages	0.00	0.00	0.00	107,733.56	0.00	0.00	.00%
3107 MDEA Overtime Wages	0.00	0.00	0.00	4,614.45	0.00	0.00	.00%
3108 MDEA Hazard Pay	0.00	0.00	0.00	90.00	0.00	0.00	.00%
3150 Regular Full Time Overtime	30,000.00	31,298.56	30,000.00	50,454.57	52,900.00	22,900.00	76.33%
3200 Part Time - Regular	18,000.00	22,009.41	18,000.00	32,869.43	25,000.00	7,000.00	38.89%
3240 Civil Process	30,000.00	23,972.00	25,000.00	19,005.00	25,000.00	0.00	.00%
4000 Professional services	2,500.00	600.00	2,500.00	99.00	600.00	-1,900.00	-76.00%
4025 Lab tests	1,000.00	0.00	0.00	0.00	0.00	0.00	.00%
4105 Auto mileage	250.00	660.88	1,000.00	1,224.52	1,000.00	0.00	.00%
4110 Meals	2,000.00	309.51	1,000.00	477.06	1,000.00	0.00	.00%
4115 Lodging	3,000.00	2,833.55	3,000.00	3,005.36	4,000.00	1,000.00	33.33%
4117 Tolls	0.00	1.50	0.00	2.80	0.00	0.00	.00%
4120 Other Travel Expense	0.00	16.90	0.00	12.00	0.00	0.00	.00%
4140 Civil Process Expenses	40,000.00	21,871.01	35,000.00	19,876.48	30,000.00	-5,000.00	-14.29%
4205 Gas/oil/grease vehicles	35,000.00	43,319.33	43,000.00	47,196.55	65,750.00	22,750.00	52.91%
4210 Vehicle Mnt	15,000.00	27,782.61	24,500.00	31,893.99	48,500.00	24,000.00	97.96%
4305 Electricity	2,400.00	2,400.00	2,400.00	2,000.00	2,400.00	0.00	.00%
4314 Internet Expense	700.00	684.11	700.00	689.84	701.00	1.00	.14%
4315 Telephone bill	18,000.00	16,408.38	18,000.00	20,326.32	18,550.00	550.00	3.06%
4610 Building/structure mainte	0.00	0.00	0.00	-20.00	0.00	0.00	.00%
~included in 606-7205							
4630 Equipment Lease	2,100.00	2,553.78	2,100.00	2,227.73	2,600.00	500.00	23.81%

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Expense

Dept: 611 Sheriff's Department CONT'D	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
4656 Mobile radios/repairs-mai	1,000.00	462.72	1,000.00	376.00	1,000.00	0.00	.00%
4660 Rubbish Removal/Shredding	0.00	12.66	0.00	31.50	0.00	0.00	.00%
4676 Computer upgrade & mainte	5,000.00	2,710.36	5,000.00	5,135.92	12,000.00	7,000.00	140.00%
4805 Advertising	1,000.00	360.00	0.00	0.00	0.00	0.00	.00%
~included in 611-4840							
4820 Dues & Bonds	750.00	381.67	750.00	615.00	750.00	0.00	.00%
4835 Postage	2,000.00	2,380.66	2,500.00	1,801.23	2,500.00	0.00	.00%
4840 Printing/Publications	750.00	530.38	1,750.00	389.39	1,750.00	0.00	.00%
4905 Criminal Investigation ex	2,000.00	1,462.38	3,000.00	1,860.93	3,000.00	0.00	.00%
4940 Training/education	15,000.00	13,254.36	15,000.00	-17,588.02	20,000.00	5,000.00	33.33%
5335 Office Supplies	5,000.00	4,741.47	5,000.00	3,034.89	5,000.00	0.00	.00%
5338 Crimestar Support	13,011.00	10,058.33	13,011.00	6,750.00	13,011.00	0.00	.00%
5360 Public Safety	3,000.00	2,937.75	3,000.00	2,590.02	5,000.00	2,000.00	66.67%
5405 Uniforms/clothing allowan	8,000.00	8,438.41	8,000.00	7,437.24	12,593.00	4,593.00	57.41%
5510 Statutes & reference book	1,200.00	859.00	1,200.00	187.00	1,500.00	300.00	25.00%
5520 Firearm Associated Expense	0.00	81.90	0.00	0.00	7,800.00	7,800.00	100.00%
7320 Computer upgrade	0.00	0.00	0.00	0.00	7,800.00	7,800.00	100.00%
7325 Equipment & furniture	1,000.00	115.87	1,000.00	0.00	1,000.00	0.00	.00%
7345 Motor Vehicles - Reserve	55,000.00	41,182.20	134,236.00	101,015.70	176,000.00	41,764.00	31.11%
7346 Motor Vehicle Equipment Res	0.00	0.00	36,000.00	27,211.72	54,000.00	18,000.00	50.00%
7350 Portable Radio	0.00	0.00	0.00	0.00	2,550.00	2,550.00	100.00%
7390 Bullet-proof vests	3,000.00	499.99	3,000.00	-614.13	5,340.00	2,340.00	78.00%
Sheriff's Department	951,831.00	958,751.81	1,170,023.00	1,061,166.86	1,468,839.00	298,816.00	25.54%

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Expense

Dept: 614 Governmental Third Party	2017	2017	2018	2018	2019	Inte Req vs	Inte Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	12,000.00	12,000.00	6,000.00	-6,000.00	-50.00%
4703 Was.Cty. Extension Associ	40,000.00	40,000.00	40,000.00	40,000.00	20,000.00	-20,000.00	-50.00%
4704 Downeast RC & D	4,000.00	4,000.00	4,000.00	4,000.00	2,000.00	-2,000.00	-50.00%
Governmental Third Party	56,000.00	56,000.00	56,000.00	56,000.00	28,000.00	-28,000.00	-50.00%

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Expense

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
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	0.00	.00%
4716 Downeast Institute	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	.00%
4717 Next Step	850.00	850.00	850.00	850.00	850.00	0.00	.00%
Third Party Requests	12,350.00	12,350.00	12,350.00	12,350.00	12,350.00	0.00	.00%

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Expense

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Dept: 619 Insurance	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4721 Liability Insurance	60,000.00	49,905.22	60,500.00	51,957.98	60,500.00	0.00	.00%
4755 Workers Compensation Insurance	61,250.88	42,711.22	71,093.21	45,567.61	115,000.00	43,906.79	61.76%
	121,250.88	92,616.44	131,593.21	97,525.59	175,500.00	43,906.79	33.37%

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Expense

Dept: 620 Employee Benefits	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4724 Health Insurance	938,026.08	928,587.51	997,196.96	1,044,835.49	1,587,179.00	589,982.04	59.16%
4735 MSRS	132,718.44	117,711.94	148,689.67	107,766.29	272,747.00	124,057.33	83.43%
4740 IRA match	12,000.00	12,150.00	15,000.00	7,794.00	15,000.00	0.00	.00%
4750 FICA County match	171,713.79	138,314.83	181,429.10	159,251.70	279,000.00	97,570.90	53.78%
Employee Benefits	1,254,458.31	1,196,764.28	1,342,315.73	1,319,647.48	2,153,926.00	811,610.27	60.46%

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Expense

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		2017	2017	2018	2018	2019	Init Req vs	Init Req vs
		Budget	Actual	Budget	YTD	Initial	Curr Bud	Curr Bud
							Change \$	Change %
Dept: 622 Debt Service								
4800 TAN Interest	Debt Service	10,000.00	7,140.98	8,000.00	0.00	6,000.00	-2,000.00	-25.00%
		10,000.00	7,140.98	8,000.00	0.00	6,000.00	-2,000.00	-25.00%

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Expense

Dept: 660 Capital Reserves	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4756 Unemployment Compensation	0.00	0.00	0.00	169.66	0.00	0.00	.00%
7501 Leave Reimbursement Reser	40,000.00	12,304.22	40,000.00	0.00	25,000.00	-15,000.00	-37.50%
7502 Unemployment Reserves	10,000.00	0.00	0.00	839.52	0.00	0.00	.00%
Capital Reserves	50,000.00	12,304.22	40,000.00	1,009.18	25,000.00	-15,000.00	-37.50%

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		Expense				Init Req vs		Init Req vs	
		2017	2017	2018	2018	2019	Curr Bud	Curr Bud	Change %
		Budget	Actual	Budget	YTD	Initial	Change \$	Change %	
Dept: 662 Contingency									
8001 Contingency		0.00	0.00	50,000.00	13,368.97	50,000.00	0.00	.00%	
Contingency		0.00	0.00	50,000.00	13,368.97	50,000.00	0.00	.00%	

Custom Budget Report

Expense

Dept: 699 County Jail									
	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %		
1002 Ambulance Services	1,000.00	1,273.08	1,000.00	1,971.64	1,500.00	500.00	50.00%		
1017 Inmate Medical Svs. Contract	103,000.00	88,119.97	103,000.00	92,306.34	88,120.00	-14,880.00	-14.45%		
1026 Psychological Services	8,000.00	10,920.00	8,000.00	3,623.75	9,000.00	1,000.00	12.50%		
1028 Sanitation/Pest Control	1,500.00	1,060.38	1,300.00	823.00	1,300.00	0.00	.00%		
1102 Automobile Mileage	1,000.00	837.76	1,000.00	0.00	1,000.00	0.00	.00%		
1104 Lodging	1,500.00	1,270.00	1,500.00	1,788.40	2,000.00	500.00	33.33%		
1105 Meals - Prisoners	500.00	0.00	250.00	142.46	0.00	-250.00	-100.00%		
1106 Meals - Staff	1,500.00	1,718.78	1,500.00	1,947.25	1,800.00	300.00	20.00%		
1108 Other (Tolls, Parking)	115.00	13.60	115.00	206.00	115.00	0.00	.00%		
1203 Gasoline	6,500.00	4,250.50	5,500.00	6,358.40	3,500.00	-2,000.00	-36.36%		
1209 Vehicle Repairs and Maint.	4,800.00	5,350.23	4,800.00	2,893.58	4,800.00	0.00	.00%		
1302 Electric (Utilities)	35,000.00	33,384.98	35,000.00	25,551.06	35,000.00	0.00	.00%		
1303 Fuel Oil/Heating Oil	25,000.00	20,441.15	26,000.00	20,173.79	29,000.00	3,000.00	11.54%		
1305 Gas-Propane (Kitchen)	4,500.00	3,164.01	3,500.00	3,619.35	3,500.00	0.00	.00%		
1308 Sewer (Utilities)	11,000.00	11,305.30	11,000.00	9,929.74	11,000.00	0.00	.00%		
1310 Telephone/Internet	4,400.00	3,241.49	2,700.00	2,602.64	2,700.00	0.00	.00%		
1312 Water (Utilities)	3,000.00	2,162.15	3,000.00	1,682.70	3,000.00	0.00	.00%		
1405 Lease Agreement	4,000.00	1,632.00	1,700.00	2,237.00	0.00	-1,700.00	-100.00%		
1602 Building Structure Maint.	2,500.00	7,132.44	5,000.00	5,646.00	5,000.00	0.00	.00%		
1605 Electrical Maintenance	2,000.00	3,927.43	3,500.00	4,075.14	3,500.00	0.00	.00%		
1606 Elevator Maintenance	3,200.00	2,252.72	0.00	0.00	0.00	0.00	.00%		
1607 Equip/Furn. Maint.	3,200.00	9,815.36	3,500.00	2,674.08	3,500.00	0.00	.00%		
1610 Heating Maintenance	1,500.00	1,841.97	1,500.00	1,575.10	2,000.00	500.00	33.33%		
1612 Maintenance Agreements	6,150.00	7,039.89	7,000.00	1,641.76	7,500.00	500.00	7.14%		
1616 Painting	1,000.00	449.58	1,000.00	1,294.18	1,000.00	0.00	.00%		
1617 Parking Lots, Snow Removal	3,000.00	3,387.58	0.00	0.00	0.00	0.00	.00%		
1619 Plumbing Repairs	2,500.00	2,399.24	2,000.00	1,954.28	2,000.00	0.00	.00%		

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Expense

Dept: 699 County Jail CONTD	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
1620 Radio Repair	1,000.00	739.51	1,000.00	928.52	1,000.00	0.00	.00%
1621 Rubbish Removal	3,000.00	2,652.64	3,000.00	2,467.77	3,000.00	0.00	.00%
1623 Telephone Repair	500.00	0.00	0.00	0.00	0.00	0.00	.00%
1676 Computer Upgrade/Maintenance	6,485.00	4,387.22	5,000.00	2,539.30	3,000.00	-2,000.00	-40.00%
~includes Crimestar							
1703 Insurance-Liability	45,000.00	44,007.61	45,000.00	44,280.22	45,000.00	0.00	.00%
1801 Advertising	150.00	154.00	150.00	0.00	150.00	0.00	.00%
1807 Copier Lease/Purchase	350.00	0.00	0.00	0.00	0.00	0.00	.00%
1809 Dues-Professional Organiz.	350.00	214.66	400.00	248.00	400.00	0.00	.00%
1810 Jail Employee Recognition	200.00	249.40	500.00	0.00	500.00	0.00	.00%
1815 Postage	100.00	30.09	50.00	6.79	50.00	0.00	.00%
1817 TAN Interest	0.00	0.00	2,000.00	0.00	2,000.00	0.00	.00%
1840 Printing/Publications	500.00	0.00	500.00	566.25	500.00	0.00	.00%
1907 Registration/Enrollment Fees	200.00	200.00	0.00	200.00	0.00	0.00	.00%
1909 Training & Education	10,000.00	4,081.66	3,100.00	5,795.89	10,000.00	6,900.00	222.58%
2101 Food	80,000.00	78,798.33	80,000.00	72,428.04	80,000.00	0.00	.00%
2203 Books & Periodicals	400.00	-123.97	0.00	123.97	0.00	0.00	.00%
2214 Cleaning Supplies	10,000.00	11,228.13	12,000.00	10,777.48	12,000.00	0.00	.00%
2221 Institutional Bedding	2,600.00	2,366.32	2,600.00	1,751.32	2,600.00	0.00	.00%
2225 Instic. Misc. Sup. (Medical)	35,000.00	27,854.00	35,000.00	39,620.57	35,000.00	0.00	.00%
2226 Kitchen Supplies	7,000.00	9,740.13	6,000.00	8,130.76	7,000.00	1,000.00	16.67%
2230 Office Supplies	4,500.00	3,246.84	4,000.00	3,547.60	4,000.00	0.00	.00%
2239 Statues/Reference Books	1,000.00	363.97	1,000.00	305.72	1,000.00	0.00	.00%
2241 Tools & Implements	100.00	37.63	100.00	0.00	100.00	0.00	.00%
2301 Correction Officer Uniforms	5,000.00	8,587.91	7,000.00	4,910.28	7,000.00	0.00	.00%
2303 Prisoner Uniforms	2,500.00	4,315.00	2,500.00	1,087.25	2,500.00	0.00	.00%
2360 Recruitment & PR	1,700.00	0.00	1,700.00	356.28	0.00	-1,700.00	-100.00%

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Expense

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 699 County Jail CONT'D							
2805 Computer Upgrade	1,500.00	679.00	1,500.00	2,535.16	2,000.00	500.00	33.33%
2827 Control Panel (fixture)	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	.00%
2845 Motor Vehicles - Reserve	5,000.00	0.00	5,000.00	720.95	5,000.00	0.00	.00%
3100 Wages	985,663.00	985,321.42	1,054,927.00	1,036,483.92	1,062,970.00	8,043.00	.76%
3150 Regular Full Time Overtime	50,000.00	41,067.67	40,800.00	47,853.26	40,800.00	0.00	.00%
3200 Part Time - Regular	141,459.00	151,782.27	154,488.00	98,296.65	149,798.00	-4,690.00	-3.04%
4724 Health Insurance	546,580.92	510,009.61	518,057.04	425,256.16	0.00	-518,057.04	-100.00%
4735 MSRS	82,996.56	90,981.85	93,583.33	83,946.67	0.00	-93,583.33	-100.00%
4750 FICA County match	75,403.21	90,547.73	80,701.90	79,399.83	0.00	-80,701.90	-100.00%
4755 Workers Compensation	44,749.12	53,150.02	46,906.79	46,606.66	0.00	-46,906.79	-100.00%
4835 Postage	0.00	0.00	0.00	0.47	0.00	0.00	.00%
7310 Communications Equip. Mainten.	0.00	0.00	0.00	524.74	0.00	0.00	.00%
7322 Replacement locks	0.00	92.50	0.00	395.25	0.00	0.00	.00%
7325 Equipment & furniture	0.00	114.00	0.00	252.21	0.00	0.00	.00%
County Jail	2,393,851.81	2,355,268.74	2,444,429.06	2,219,061.58	1,700,703.00	-743,726.06	-30.43%
Expense Totals:	6,694,442.00	6,635,779.78	7,219,874.00	6,551,174.18	7,662,415.00	442,541.00	6.13%

Custom Budget Report

Revenue

Dept: 602 Emergency Management Agency	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6208 Federal Matching Funds	45,000.00	48,504.78	42,000.00	48,474.18	42,000.00	0.00	.00%
6210 State Matching Funds	0.00	1,904.60	0.00	2,883.31	0.00	0.00	.00%
Emergency Management Agency	45,000.00	50,409.38	42,000.00	51,357.49	42,000.00	0.00	.00%

Custom Budget Report

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Revenue

Dept: 603 District Attorney	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6315 Witness Advocate(Federal)	43,250.00	54,881.66	43,250.00	45,833.34	55,000.00	11,750.00	27.17%
6316 Witness Advocate (State)	0.00	0.00	0.00	4,583.33	0.00	0.00	.00%
6320 Discovery Fees	0.00	21.50	0.00	0.00	0.00	0.00	.00%
6321 Admin. Fee-Deferred Disp.	4,000.00	5,415.00	5,500.00	7,075.00	6,000.00	500.00	9.09%
6325 Miscellaneous Income	0.00	120.00	0.00	49.98	0.00	0.00	.00%
District Attorney	47,250.00	60,438.16	48,750.00	57,541.65	61,000.00	12,250.00	25.13%

Custom Budget Report

Revenue

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration							
6400 County Tax	0.00	5,773,591.00	0.00	6,223,311.00	0.00	0.00	.00%
6401 County Tax Interest	0.00	40.28	0.00	0.00	0.00	0.00	.00%
6455 Misc. receipts	0.00	33,417.74	0.00	54.00	0.00	0.00	.00%
6475 UT Admn. Fees	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	.00%
6476 UT Building Rental	2,400.00	2,400.00	2,400.00	2,000.00	2,400.00	0.00	.00%
County Administration	22,400.00	5,829,449.02	22,400.00	6,245,365.00	22,400.00	0.00	.00%

Custom Budget Report

12/04/2018
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Revenue

Dept: 605 County Finance	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6500 INTEREST INCOME - G/F	1,600.00	4,976.64	2,800.00	8,405.19	5,000.00	2,200.00	78.57%
6501 Deeds Interest - ICS Acct.	0.00	496.03	250.00	1,374.26	250.00	0.00	.00%
6502 Jail Interest - ICS Acct.	0.00	342.60	175.00	522.46	175.00	0.00	.00%
County Finance	1,600.00	5,815.27	3,225.00	10,301.91	5,425.00	2,200.00	68.22%

Custom Budget Report

Revenue

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	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings							
6645 Building Rental Wcty Ext	7,200.00	7,200.00	7,200.00	6,600.00	7,200.00	0.00	.00%
6650 Court Costs Reimbursement	57,935.00	5,047.42	47,660.00	119,108.02	45,635.00	-2,025.00	-4.25%
County Buildings	65,135.00	12,247.42	54,860.00	125,708.02	52,835.00	-2,025.00	-3.69%

Custom Budget Report

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Revenue

Dept: 609 Registry of Deeds	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6064 Web Revenues	3,000.00	6,107.66	4,500.00	4,271.65	4,500.00	0.00	.00%
6065 Register of Deeds Fees	300,000.00	339,259.37	280,000.00	255,346.48	280,000.00	0.00	.00%
6066 Transfer Tax	34,000.00	44,617.32	40,000.00	45,880.90	42,000.00	2,000.00	5.00%
6068 Surcharge	0.00	1,416.00	0.00	14,838.00	0.00	0.00	.00%
Registry of Deeds	337,000.00	391,400.35	324,500.00	320,337.03	326,500.00	2,000.00	.62%

Custom Budget Report

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Revenue

Dept: 610 Registry of Probate	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6101 SURCHARGE	0.00	0.00	2,000.00	2,610.00	2,500.00	500.00	25.00%
6102 Register of Probate Fees	50,000.00	53,284.56	50,000.00	50,162.61	51,000.00	1,000.00	2.00%
Registry of Probate	50,000.00	53,284.56	52,000.00	52,772.61	53,500.00	1,500.00	2.88%

Custom Budget Report

Revenue

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 611 Sheriff's Department							
6112 COPS Program Reimb.	7,338.00	22,468.99	0.00	0.00	0.00	0.00	.00%
6113 MDEA Reimbursement	0.00	0.00	75,146.00	99,314.65	76,500.00	1,354.00	1.80%
6175 Sheriff Civil Process	70,000.00	60,475.01	60,000.00	46,487.48	55,000.00	-5,000.00	-8.33%
6176 Sheriff Insurance Reports	700.00	921.00	800.00	890.00	900.00	100.00	12.50%
6179 DETAIL FEES	0.00	19,131.91	0.00	13,125.00	0.00	0.00	.00%
6184 Lubec Patrol	0.00	0.00	0.00	6,032.40	0.00	0.00	.00%
Sheriff's Department	78,038.00	102,996.91	135,946.00	165,849.53	132,400.00	-3,546.00	-2.61%

Custom Budget Report

Revenue

Dept: 619 Insurance	2017	2017	2018	2018	2019	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6190 Worker's Comp Reimbursement	5,830.00	0.00	5,586.00	0.00	5,596.00	10.00	.18%
Insurance	5,830.00	0.00	5,586.00	0.00	5,596.00	10.00	.18%

Custom Budget Report

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Revenue

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 620 Employee Benefits							
6201 Reimbursement	64,731.00	0.00	53,411.00	0.00	42,422.00	-10,989.00	-20.57%
Employee Benefits	64,731.00	0.00	53,411.00	0.00	42,422.00	-10,989.00	-20.57%

Custom Budget Report

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Revenue

	2017 Budget	2017 Actual	2018 Budget	2018 YTD	2019 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 699 County Jail							
6950 BOC Investment Fund	0.00	273,846.72	273,847.00	306,346.60	378,961.00	105,114.00	38.38%
6953 ME Pretrial/Home Monitor	0.00	0.00	250.00	0.00	250.00	0.00	.00%
6956 Misc Income (SSI Payments)	0.00	6,460.00	2,500.00	2,008.00	2,500.00	0.00	.00%
6959 MEDICAL CO-PAYS	3,000.00	4,181.66	3,000.00	3,483.00	4,100.00	1,100.00	36.67%
6961 Community Confinement Pgm	0.00	0.00	250.00	0.00	250.00	0.00	.00%
6963 Court Surcharge/Fees	0.00	7,360.73	5,000.00	2,956.97	7,000.00	2,000.00	40.00%
County Jail	3,000.00	291,849.11	284,847.00	314,794.57	393,061.00	108,214.00	37.99%
Revenue Totals:	719,984.00	6,797,890.18	1,027,525.00	7,344,027.81	1,137,139.00	109,614.00	10.67%

COUNTY TAX FOR 2018

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 \$6,223,311 the sum as granted by resolve of the Washington County Budget Advisory Committee and the Washington County Commissioners being \$6,192,349 plus an overlay added by the County of Washington being \$30,962 and the tax rate being 0.001733368 per dollar, as fixed by the Washington County Commissioners on the nineteenth day of November, 2017.

<u>Municipality</u>	<u>2018 State Valuation</u>		<u>2018 Mill Rate</u>		<u>2018 Tax</u>
(Rounded to Nearest Whole Dollar)					
Addison	\$137,850,000	x	0.001733368	=	\$238,945
Alexander	\$55,700,000	x	0.001733368	=	\$96,549
Baileyville	\$301,950,000	x	0.001733368	=	\$523,390
Baring Plantation	\$12,850,000	x	0.001733368	=	\$22,274
Beals	\$69,500,000	x	0.001733368	=	\$120,469
Beddington	\$50,500,000	x	0.001733368	=	\$87,535
Calais	\$171,300,000	x	0.001733368	=	\$296,926
Charlotte	\$29,300,000	x	0.001733368	=	\$50,788
Cherryfield	\$87,800,000	x	0.001733368	=	\$152,190
Codyville Plantation	\$5,800,000	x	0.001733368	=	\$10,054
Columbia	\$56,650,000	x	0.001733368	=	\$98,195
Columbia Falls	\$35,050,000	x	0.001733368	=	\$60,755
Cooper	\$23,700,000	x	0.001733368	=	\$41,081
Crawford	\$17,500,000	x	0.001733368	=	\$30,334
Cutler	\$65,100,000	x	0.001733368	=	\$112,842
Danforth	\$56,200,000	x	0.001733368	=	\$97,415
Deblois	\$36,950,000	x	0.001733368	=	\$64,048
Dennysville	\$19,000,000	x	0.001733368	=	\$32,934
East Machias	\$89,750,000	x	0.001733368	=	\$155,570
Eastport	\$144,700,000	x	0.001733368	=	\$250,818
Grand Lake Stream Plantation	\$34,300,000	x	0.001733368	=	\$59,455
Harrington	\$113,650,000	x	0.001733368	=	\$196,997
Jonesboro	\$61,700,000	x	0.001733368	=	\$106,949
Jonesport	\$154,100,000	x	0.001733368	=	\$267,112
Lubec	\$173,650,000	x	0.001733368	=	\$300,999
Machias	\$141,600,000	x	0.001733368	=	\$245,445
Machiasport	\$113,450,000	x	0.001733368	=	\$196,651
Marshfield	\$37,650,000	x	0.001733368	=	\$65,261
Meddybemps	\$26,550,000	x	0.001733368	=	\$46,021
Milbridge	\$171,050,000	x	0.001733368	=	\$296,493
Northfield	\$52,600,000	x	0.001733368	=	\$91,175

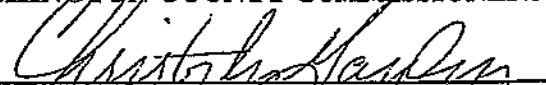
<u>Municipality</u>	<u>2018 State Valuation</u>		<u>2018 Mill Rate</u>		<u>2018 Tax</u>
Pembroke	\$72,150,000	x	0.001733368	=	\$125,062
Perry	\$97,950,000	x	0.001733368	=	\$169,783
Princeton	\$60,200,000	x	0.001733368	=	\$104,349
Robbinston	\$52,150,000	x	0.001733368	=	\$90,395
Roque Bluffs	\$74,600,000	x	0.001733368	=	\$129,309
Steuben	\$162,400,000	x	0.001733368	=	\$281,499
Talmadge	\$7,500,000	x	0.001733368	=	\$13,000
Topsfield	\$19,150,000	x	0.001733368	=	\$33,194
Vanceboro	\$9,550,000	x	0.001733368	=	\$16,554
Waite	\$10,050,000	x	0.001733368	=	\$17,420
Wesley	\$21,050,000	x	0.001733368	=	\$36,487
Whiting	\$68,900,000	x	0.001733368	=	\$119,429
Whitneyville	\$14,150,000	x	0.001733368	=	\$24,527
Passamaquoddy Nation	\$5,000,000	x	0.001733368	=	\$8,667
Subtotal--All Municipalities	\$3,222,250,000				\$5,585,345
 Unorganized Territory	 \$368,050,000	 x	 0.001733368	 =	 \$637,966
 Subtotal--Unorganized Territory	 \$368,050,000				 \$637,966
 TOTAL VALUATION	 \$3,590,300,000				 \$6,223,311


(Rounded to Nearest Whole Dollar)

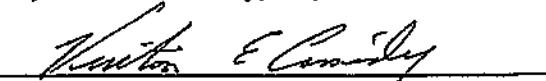
ORDERED:

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's successor by September 1, 2018.

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 8, 2018

County of Washington, Maine

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

December 31, 2017

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WASHINGTON, MAINE

DECEMBER 31, 2017

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Ron L. Beaulieu & Company

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INDEPENDENT AUDITORS' REPORT

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

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 County of Washington, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditors' 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 unmodified and qualified audit opinions.

Basis for Qualified Opinion on Governmental Activities

Management did not capitalize all of the capital expenses in accordance with its capitalization policy. Accounting principles generally accepted in the United States of America require that capital assets be capitalized as Capital Assets, which would increase the assets and net position and change the expenses for Governmental Activities. The amount by which this departure would affect the assets, net position, and expenses has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Governmental Activities of County of Washington, Maine, as of December 31, 2017, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of County of Washington, Maine, as of December 31, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4.1 through 4.7, budgetary comparison information on pages 28 and 31 through 32, and pension schedules on pages 29 through 30, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 07, 2019, on our consideration of 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 County of Washington, Maine's internal control over financial reporting and compliance.

Ron L. Beaulieu & Co.

Portland, Maine
February 07, 2019

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, 2017

The following management's discussion and analysis of the County of Washington, Maine's financial performance provides an overview of the Washington County's financial activities for the year ended December 31, 2017. 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.

1. 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.

2. 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 resource's 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.

3. 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 \$353,161.

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 – increased by \$673,732, bringing the balance to \$225,883, at the end of this year.

Table 1
County of Washington, Maine
Net Position
December 31

Assets:	2017	2016
Current Assets	3,937,563	3,833,906
Capital Assets	1,608,017	1,880,550
Total Assets	5,545,580	5,714,456
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	975,308	1,203,569
Total Deferred Outflows of Resources	975,308	1,203,569
Liabilities:		
Current Liabilities	209,174	220,087
Long-term Debt Outstanding	2,182,071	2,485,222
Total Liabilities	2,391,245	2,705,309
Deferred Inflows of Resources:		
Deferred Inflows Related to Pensions	752,247	481,861
Total Deferred Inflows of Resources	752,247	481,861
Net Position:		
Net Investment in Capital Assets	1,608,017	1,880,550
Restricted	1,543,496	2,298,154
Unrestricted	225,883	(447,849)
Total Net Position	3,377,396	3,730,855

Revenue and Expenses

Revenues decreased by 4.64 %, while total expenses increased by 1.51 %.

Table 2
County of Washington, Maine
Change in Net Position
December 31

	2017	2016
REVENUES		
<i>General Revenue</i>		
Taxes	5,783,597	5,449,016
Interest	5,856	4,124
Miscellaneous	1,653,640	2,300,153
Transfers in from Other Funds	-----	-----

Table 2 continued	2017	2016
<i>Program Revenue</i>		
Charges for services	741,791	635,861
Other grants/contracts	447,952	664,016
Total Revenue	8,632,835	9,053,170
EXPENDITURES		
WC:OC	21,256	33,947
Superior court	-----	-----
FEMA	2,559	37,333
EMA	116,095	115,127
BIDP	-----	-----
District attorney	270,045	253,046
County administration	232,990	197,400
County finance	128,114	115,558
County buildings	420,623	365,218
Regional communications center	627,585	612,037
Deeds	234,032	214,778
Probate	153,193	152,985
Sheriff	960,679	963,233
Sheriff's department grants	56,000	56,000
Governmental third-party requests	12,350	7,350
Insurance	92,616	75,325
Employee benefits	1,269,239	1,198,517
Debt service interest	7,141	4,593
Capital reserves	12,304	21,456
County jail	2,539,637	2,477,297
EDA	104,800	104,800
Court move-deeds	62,036	51,762
Other Expenses (UT/TIF)	1,677,281	1,808,342
Total Expenses	9,000,575	8,866,104
Change in Net Position	(367,740)	187,066
NET POSITION January 1 (revised to include UT/TIF)	3,730,557	3,543,789
Prior Period Adjustment	14,579	-----
NET POSITION December 31	3,377,396	3,730,855

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

	2017	2016
General Fund:		
Committed	512,053	558,452
Restricted	1,543,496	1,739,702
Assigned	-----	-----
Unassigned	1,641,495	1,288,020
Non-Spendable	31,345	27,645
Total General Fund	3,728,389	3,613,819

The total fund balance increased by \$114,570 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 over budget by \$337,046 primarily due to having more charges for fees, as well as more other income than anticipated. Refer to Schedule A for more detailed information.

The general fund actual expenditures were over budget by \$24,972.

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2017, the net book value of capital assets recorded by the County decreased by \$272,533 over the prior year. The decrease was due to capital additions of \$77,584, and depreciation of \$350,117.

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

	2017	2016
Construction in Progress	-----	-----
Land	76,371	76,371
Buildings and improvements	284,537	394,115
Vehicles, Machinery, Equipment	1,247,109	1,410,064
Total	1,608,017	1,880,550

Debt

At December 31, 2017, the County had no bonds outstanding. Other long-term obligations include accrued compensated absences, pension benefit obligations and net pension liability. Refer to Note 4 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 POSITION
DECEMBER 31, 2017

STATEMENT A

	Governmental Activities
ASSETS	
Cash	\$ 3,814,871
Due from employees (net)	2,943
Due from other governments (net)	85,822
Interfund receivables	2,582
Prepaid expenses	31,345
Capital assets	
Land	76,371
Other capital assets, net of depreciation	1,531,646
Total capital assets	<u>1,608,017</u>
TOTAL ASSETS	<u>5,545,580</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	975,308
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>975,308</u>
LIABILITIES	
Accounts payable	103,480
Payroll liabilities	82,401
Due to other governments	23,293
Interfund payables	-
Long-term liabilities	
Due within one year	-
Due in more than one year	2,182,071
TOTAL LIABILITIES	<u>2,391,245</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	752,247
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>752,247</u>
NET POSITION	
Invested in capital assets, net of related debt	1,608,017
Restricted for:	
Deed and Probate	275,124
Unorganized Territory	336,624
UT TIF	931,748
Unrestricted	225,883
TOTAL NET POSITION	<u>\$ 3,377,396</u>

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

**COUNTY OF WASHINGTON, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Functions/Programs	Program Revenues				Net (Expense) Revenue
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
WC:OC	\$ 21,256	\$ -	\$ 27	\$ -	\$ (21,229)
Superior court	-	-	-	-	-
FEMA	2,559	-	19,514	-	16,955
EMA	116,095	1,905	48,505	-	(65,685)
BIDP	-	-	1,125	-	1,125
District attorney	270,045	60,438	-	-	(209,607)
County administration	232,990	131,275	-	-	(101,715)
County finance	128,114	-	-	-	(128,114)
County buildings	420,623	-	-	-	(420,623)
Regional communications center	627,585	-	-	-	(627,585)
Deeds	234,032	364,870	-	-	130,838
Probate	153,193	56,215	-	-	(96,978)
Sheriff	960,679	127,088	-	-	(833,591)
Sheriff's department grants	56,000	-	-	-	(56,000)
Governmental third party requests	12,350	-	-	-	(12,350)
Insurance	92,616	-	-	-	(92,616)
Employee benefits	1,269,239	-	-	-	(1,269,239)
Debt service interest	7,141	-	-	-	(7,141)
Capital reserves	12,304	-	-	-	(12,304)
County jail	2,539,637	-	285,389	-	(2,254,248)
EDA	104,800	-	-	-	(104,800)
Court move - deeds	62,036	-	93,392	-	31,356
Other expenses	1,677,281	-	-	-	(1,677,281)
Total governmental activities	\$ 9,000,575	\$ 741,791	\$ 447,952	\$ -	(7,810,832)
General revenues:					
Taxes from cities and towns				5,783,597	
Interest				5,856	
Other revenue				1,653,639	
Total general revenue				7,443,092	
Change in net position				(367,740)	
Net position - January 1 - original				3,730,557	
Prior period adjustment				14,579	
Net position - January 1 - revised				3,745,136	
Net position - December 31				\$ 3,377,396	

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

COUNTY OF WASHINGTON, MAINE
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	Major			Total Governmental Funds
	General	Unorganized Territory	U.T. TIF	
ASSETS				
Cash	\$ 2,535,703	\$ 347,420	\$ 931,748	\$ 3,814,871
Taxes receivable (net)	-	-	-	-
Accounts receivable (net)	-	-	-	-
Due from employees (net)	2,943	-	-	2,943
Due from other governments (net)	85,822	-	-	85,822
Prepaid expenses	31,166	179	-	31,345
Interfund receivables	13,378	-	-	13,378
TOTAL ASSETS	\$ 2,669,012	\$ 347,599	\$ 931,748	\$ 3,948,359
LIABILITIES				
Accounts payable	\$ 103,480	\$ -	\$ -	\$ 103,480
Payroll liabilities	82,401	-	-	82,401
Due to other governments	23,293	-	-	23,293
Interfund payables	-	10,796	-	10,796
TOTAL LIABILITIES	209,174	10,796	-	219,970
FUND BALANCES				
Nonspendable	31,166	179	-	31,345
Restricted	275,124	336,624	931,748	1,543,496
Committed	512,053	-	-	512,053
Assigned	-	-	-	-
Unassigned	1,641,495	-	-	1,641,495
TOTAL FUND BALANCES	2,459,838	336,803	931,748	3,728,389
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,669,012	\$ 347,599	\$ 931,748	\$ 3,948,359

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

COUNTY OF WASHINGTON, MAINE
RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Fund balances - total governmental funds	\$ 3,728,389
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets	1,608,017
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Deferred outflows related to pensions	975,308
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Short-term liabilities	-
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Long-term liabilities	(2,182,071)
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Deferred inflows related to pensions	<u>(752,247)</u>
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Net position of governmental activities	<u>\$ 3,377,396</u>
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See accompanying independent auditors' report and management's 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, 2017

	Major			Total
	General	Unorganized Territory	U.T. TIF	Governmental Funds
REVENUES				
Taxes from cities and towns	\$ 5,783,597	\$ -	\$ -	\$ 5,783,597
Charges for services	741,790	-	-	741,790
Intergovernmental revenues	447,953	-	-	447,953
Interest	5,856	-	-	5,856
Other revenue	189,940	1,344,753	118,947	1,653,640
TOTAL REVENUES	7,169,136	1,344,753	118,947	8,632,836
EXPENDITURES				
Current				
WC:OC	21,256	-	-	21,256
Superior court	-	-	-	-
FEMA	2,559	-	-	2,559
EMA	55,391	-	-	55,391
BIDP	-	-	-	-
District attorney	270,045	-	-	270,045
County administration	232,990	-	-	232,990
County finance	128,114	-	-	128,114
County buildings	311,045	-	-	311,045
Regional communications center	624,862	-	-	624,862
Deeds	234,032	-	-	234,032
Probate	153,193	-	-	153,193
Sheriff	958,752	-	-	958,752
Sheriff's department grants	56,000	-	-	56,000
Governmental third party requests	12,350	-	-	12,350
Insurance	92,616	-	-	92,616
Employee benefits	1,196,764	-	-	1,196,764
Capital reserves	12,304	-	-	12,304
County jail	2,423,815	-	-	2,423,815
EDA	-	-	-	-
Court move - deeds	62,036	-	-	62,036
Other expenses	10,569	1,326,076	340,637	1,677,282
Debt Service:				
Interest	7,141	-	-	7,141
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	6,865,834	1,326,076	340,637	8,532,547

See accompanying independent auditors' report and management's 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, 2017

	Major			Total Governmental Funds
	General	Unorganized Territory	U.T. TIF	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 303,302	\$ 18,677	\$ (221,690)	\$ 100,289
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Transfer out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	303,302	18,677	(221,690)	100,289
FUND BALANCE - JANUARY 1 - ORIGINAL	2,141,957	318,126	1,153,438	3,613,521
PRIOR PERIOD ADJUSTMENT	14,579	-	-	14,579
FUND BALANCE - JANUARY 1 - REVISED	2,156,536	318,126	1,153,438	3,628,100
FUND BALANCE - DECEMBER 31	\$ 2,459,838	\$ 336,803	\$ 931,748	\$ 3,728,389

See accompanying independent auditors' report and management's 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, 2017

Net change in fund balances - total governmental funds	\$	100,289
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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.		77,584
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This is the amount of depreciation expense.		(350,117)
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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.		(144,949)
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Expenses for accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(50,547)
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Change in net position of governmental activities.	\$	<u>(367,740)</u>
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See accompanying independent auditors' report and management's notes to financial statements.

STATEMENT G

COUNTY OF WASHINGTON, MAINE
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2017

	Agency Funds	Total
ASSETS		
Cash	\$ 130,036	\$130,036
Investments	-	-
TOTAL ASSETS	<u>\$ 130,036</u>	<u>\$130,036</u>
 LIABILITIES		
Due to specific individuals	130,036	130,036
TOTAL LIABILITIES	<u>\$ 130,036</u>	<u>\$130,036</u>

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

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Washington, Maine (the County), was incorporated as a County in 1789. The County operates under the authority of a County Charter and State of Maine law. Under this form of a government, the County Commissioners set the policy for the organization and the County Administrator is in charge of implementing that policy.

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the County are discussed below.

A. REPORTING ENTITY

These financial statements present the County (the primary government) and its component units, if any. As defined by GASB No. 14, component units are legally separate entities that are included in the County's reporting entity because of the significance of the operating or financial relationships with the County.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. The functions are also supported by general government revenues (property, certain intergovernmental revenues, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net cost (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc).

The County does not allocate indirect costs.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds in either governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The County reports these major governmental funds and fund types:

- a. The general fund is the County's primary operating fund. It is used to account for and report all financial resources except those required to be accounted for in another fund.
- b. The Unorganized Territory fund is a special revenue fund that accounts for the municipal services provided to the unorganized territories within the County.
- c. The TIF Fund is a special revenue fund.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

2. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. Modified accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. FINANCIAL STATEMENTS ACCOUNTS

1. Cash:

The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

2. Inventories:

Inventories in the general fund consist of expendable supplies held for the County's use and are carried at cost using the first-in, first-out method.

3. Receivables:

All receivables are reported net of estimated uncollectible amounts.

4. Capital assets:

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The County reports all major general infrastructure assets constructed or acquired in fiscal years ending after June 30, 1980, or that received major renovations, restorations, or improvements during that period. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	30 years
Equipment & Vehicles	5 years

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Property Tax Calendar and Revenues:

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 the 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.

6. Compensated Absences:

The County accrues accumulated unpaid vacation and sick leave when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position and represents a reconciling item between the fund and government-wide presentations.

7. Government-wide and Proprietary Fund Net Position:

Government-wide and proprietary fund net positions are divided into three components:

- Net investments in capital assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consist of assets that are restricted by the County's creditors (for example, through debt covenants), by the state enabling legislation (though restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Governmental Fund Balances:

In the governmental fund financial statements, fund balances are classified as follows:

- **Nonspendable** – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted** – Amounts that can be spent only for specific purposes because of the County Charter, state or federal laws, or externally imposed conditions by grantors or creditors.
- **Committed** – Amounts that can be used only for specific purposes determined by a formal action by vote of the County Commissioners.
- **Assigned** – Amounts that are designated by the County Administrator for a particular purpose.
- **Unassigned** – All amounts not included in other spendable classifications.

9. Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the County's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the County's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

10. Interfund Activity:

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 2 - CASH

The total amount of the County's cash, consists of the following at December 31, 2017:

Cash - Governmental Activities	\$ 3,814,871
Cash - Fiduciary Fund	130,036
Total	<u>\$ 3,944,907</u>

The total amount of the County's deposits in financial institutions, per the bank statements, at December 31, 2017 was \$3,932,399 of which \$3,932,399 was covered by federal depository insurance. The remaining deposits of \$0 were collateralized by a bank.

NOTE 3 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The allowance for uncollectible accounts due from employees at December 31, 2017 is estimated to be:

General	\$ -
Unorganized Territories	-
UT TIF	-
Governmental Activities	<u>\$ -</u>

The allowance for uncollectible accounts due from other governments at December 31, 2017 is estimated to be:

General	\$ -
Unorganized Territories	-
UT TIF	-
Governmental Activities	<u>\$ -</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets:

GOVERNMENTAL ACTIVITIES

	Balance 01/01/17	Additions	Deletions	Balance 12/31/17
Capital assets (non-depreciable):				
Land	\$ 76,371	\$ -	\$ -	\$ 76,371
Construction in progress	-	-	-	-
Total capital assets (non-depreciable)	76,371	-	-	76,371
Capital assets (depreciable):				
Buildings	3,287,338	-	-	3,287,338
Vehicles and equipment	3,784,084	77,584	-	3,861,668
Total capital assets (depreciable)	7,071,422	77,584	-	7,149,006
Less accum. depreciation for:				
Buildings	(2,893,223)	(109,578)	-	(3,002,801)
Vehicles and equipment	(2,374,020)	(240,539)	-	(2,614,559)
Total accum. depreciation	(5,267,243)	(350,117)	-	(5,617,360)
Net capital assets	\$ 1,880,550	\$ (272,533)	\$ -	\$ 1,608,017

Depreciation was charged to governmental functions as follows:

EMA	\$ 60,704
Jail	1,616
County buildings	109,578
Regional communications	15,723
Sheriff	57,696
EDA	104,800
Total	<u>\$ 350,117</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, 2017, is as follows:

Type	Purpose	Rate	Due Date	Balance at 01/01/17	Issued	Retired	Balance at 12/31/17
TAN	Cash flow	1.09%	12/31/2017	\$ -	\$ 2,200,000	\$ 2,200,000	\$ -
				<u>\$ -</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ -</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt:

	Balance 01/01/17	Additions	Deletions	Balance 12/31/17	Current Portion
Governmental Activities					
Bonds and notes payable:	\$ -	\$ -	\$ -	\$ -	\$ -
Total bonds and notes payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other liabilities					
Net Pension Liability	\$ 2,109,548	\$ -	\$ (353,698)	\$ 1,755,850	\$ -
Compensated absences	375,674	50,547	-	426,221	-
Total other liabilities	<u>2,485,222</u>	<u>50,547</u>	<u>(353,698)</u>	<u>2,182,071</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 2,485,222</u>	<u>\$ 50,547</u>	<u>\$ (353,698)</u>	<u>\$ 2,182,071</u>	<u>\$ -</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 7 - COMPONENTS OF FUND BALANCE

At December 31, 2017, the components of fund balances consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Contingency reserve	\$ -	\$ -	\$ 100,000	\$ -
County administration	-	-	6,217	-
County buildings	-	-	59,740	-
County jail	-	-	59,093	-
Deed capital improvements reserve	-	-	5,642	-
Community corrections reserve	-	-	-	-
Sheriff reserve	-	-	28,415	-
Unemployment reserve	-	-	68,518	-
LEPC reserve	-	-	3,008	-
Superior court reserve	-	-	1,982	-
Deeds equipment lease reserve	-	-	1,102	-
F-feit reserve	-	-	32,918	-
EMA reserve	-	-	10,000	-
District attorney reserve	-	-	21,605	-
Capital improvements reserve	-	-	44,956	-
Capital Lv reimbursement reserve	-	-	-	-
Capital motor vehicles reserve	-	-	-	-
Regional communications reserve	-	-	68,857	-
Prepaid expenses	31,166	-	-	-
Deed capital improvements	-	243,357	-	-
Probate record preservation	-	31,767	-	-
U.T.				
Prepaid expenses	179	-	-	-
Unorganized territories	-	336,624	-	-
TIF				
Unorganized territories	-	931,748	-	-
Total	<u>\$ 31,345</u>	<u>\$ 1,543,496</u>	<u>\$ 512,053</u>	<u>\$ -</u>

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 8 - 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 8% from January through June and 8% from July through December 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 6.875%
- 2) Price inflation 2.75%
- 3) Salary increases 2.75% - 9.0%
- 4) Mortality source was the RP-2014 mortality table
- 5) Experience studies were from 2012-2015

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 8 - 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, 15% private equity, 7.5% fixed income, 25% real assets, 12.5% traditional and alternative credit, and 10% diversifiers

Net Pension Liability Sensitivity:

- 1) Discount rate 1% higher: \$425,630
- 2) Discount rate 1% lower: \$3,522,775

The proportion of total liability was determined by taking the County's actual contributions divided by the Plan's actual contributions. The proportion increased by 0.031814% from the prior measurement date of June 30, 2016 to the current measurement date of June 30, 2017. The actuarial valuation date is June 30, 2016.

Pension expense recognized during December 31, 2017 was \$361,558.

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	Contributions to Plan Subsequent to Measurement	Total Deferred Outflows Related to Pension
\$-	\$605,116	\$149,412	\$107,560	\$113,220	\$975,308
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 Inflows Related to Pension	
(\$84,356)	(\$653,398)	\$-	(\$14,493)	(\$752,247)	

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 8 - EMPLOYEE BENEFIT PLANS (CONTINUED)

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Deferred Outflows and (Inflows)	\$24,748	\$192,857	\$11,780	\$(119,545)	\$-

NOTE 9 - 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, 2017, the County contributed \$12,150.

NOTE 10 - 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. There were 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, 2017

NOTE 11 - 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, 2017 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 12 - PRIOR PERIOD ADJUSTMENT

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

A correction of \$32,683 was recorded to Payroll Liabilities in order to correct accrued payroll balances at January 1, 2017. This decreased Fund Balance by the same amount. The effect on the preceding year change in net position was insignificant.

A correction of \$47,262 was recorded to Due From Other Governments to increase the amounts due from the State of Maine for court reimbursements as of January 1, 2017. This increased Fund Balance by the same amount. The effect on the preceding year change in net position was insignificant.

COUNTY OF WASHINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE 13 - SUBSEQUENT EVENTS

Adoption of New Accounting Pronouncements –

The GASB has issued the following statements, which will require adoption subsequent to December 31, 2017 and are applicable to the County. The County has not yet adopted these statements, and the implication on the County's fiscal practices and financial reports is being evaluated.

Statement No.	Title	Effective Date (FY begins after)
75	Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	06/15/17
83	Certain Asset Retirement Obligations	06/15/18
84	Fiduciary Activities	12/15/18
85	Omnibus 2017	06/15/17
86	Certain Debt Extinguishment Issues	06/15/17
87	Leases	12/15/19
88	Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements	06/15/18
89	Accounting for Interest Cost Incurred before the End of a	12/15/19
90	Majority Equity Interests	12/15/18

NOTE 14 - MANAGEMENT REVIEW

Management has reviewed subsequent events as of February 07, 2019, the date the financial statements were available to be issued. At that time, there were no material subsequent events.

SCHEDULE A

COUNTY OF WASHINGTON, MAINE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes from cities and towns	\$ 5,744,866	\$ 5,744,866	\$ 5,783,597	\$ 38,731
Charges for services	565,823	565,823	741,790	175,967
Intergovernmental revenue	48,000	48,000	80,713	32,713
Interest	1,600	1,600	5,856	4,256
Other revenue	104,561	104,561	189,940	85,379
TOTAL REVENUES	6,464,850	6,464,850	6,801,896	337,046
EXPENDITURES				
Current:				
WC:OC	-	-	-	-
FEMA	-	-	-	-
EMA	60,005	60,005	55,391	4,614
District attorney	280,637	280,637	270,045	10,592
County administration	198,776	198,776	232,990	(34,214)
County finance	116,061	116,061	128,114	(12,053)
County buildings	250,817	250,817	311,045	(60,228)
Regional communications center	607,297	607,297	624,862	(17,565)
Deeds	181,605	181,605	234,032	(52,427)
Probate	149,502	149,502	153,193	(3,691)
Sheriff	951,831	951,831	958,752	(6,921)
Sheriff's department grants	56,000	56,000	56,000	-
Governmental third party requests	12,350	12,350	12,350	-
Insurance	211,000	211,000	189,774	21,226
Employee benefits	1,959,439	1,959,439	1,888,303	71,136
Debt service interest	10,000	10,000	7,141	2,859
Capital reserves	50,000	50,000	12,304	37,696
County jail	1,599,122	1,599,122	1,599,567	(445)
Court move - deeds	-	-	-	-
Other expenses	-	-	10,569	(10,569)
Contingency	50,000	50,000	-	50,000
TOTAL EXPENDITURES	6,744,442	6,744,442	6,744,432	10
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES BEFORE OTHER				
FINANCING SOURCES (USES)	(279,592)	(279,592)	57,464	337,056
OTHER FINANCING SOURCES (USES)				
Utilization of unassigned fund balance	279,592	279,592	-	(279,592)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	279,592	279,592	-	(279,592)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 57,464	\$ 57,464

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

SCHEDULE B

COUNTY OF WASHINGTON, MAINE
SCHEDULE OF PROPORTIONATE SHARE
OF NET PENSION LIABILITY
LAST TEN YEARS
YEAR ENDED DECEMBER 31, 2017

	2017	2016	2015	2014	2013
Proportion of the net pension liability	0.43%	0.40%	0.40%	*	*
Proportionate share of net pension liability	\$ 1,755,850	\$ 2,109,548	\$ 1,291,252	*	*
Covered-employee payroll	\$ 2,320,576	\$ 2,093,312	\$ 2,120,974	*	*
Proportionate share of the net pension liability as a percentage of covered-employee payroll	75.7%	100.8%	60.9%	*	*
Plan fiduciary net position as a percentage of the total pension liability	85.43%	81.61%	88.27%	*	*

	2012	2011	2010	2009	2008
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
LAST TEN YEARS
YEAR ENDED DECEMBER 31, 2017

	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 221,615	\$ 186,305	\$ 165,436	*	*
Contributions in relation to the actuarially determined contribution	(221,615)	(186,305)	(165,436)	*	*
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>*</u>	<u>*</u>
Covered-employee payroll	\$ 2,320,576	\$ 2,093,312	\$ 2,120,974	*	*
Contributions as a percentage of covered-employee payroll	9.5%	8.9%	7.8%	*	*

	2012	2011	2010	2009	2008
Actuarially determined contribution	*	*	*	*	*
Contributions in relation to the actuarially determined contribution	*	*	*	*	*
Contribution deficiency (excess)	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
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, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The County is required to have a budget for the General Fund.

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	\$ 6,801,896
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Differences - budget to GAAP:

Grant revenues are not predictable and are not budgeted as a revenue, but are recorded as revenues for GAAP.	<u>367,240</u>
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Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 7,169,136</u>
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Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 6,744,432
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Differences - budget to GAAP:

Expenditures related to accrued payroll are not budgeted as expenditures, but are recorded as expenditures for GAAP.	35,551
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Expenditures related to grant revenues are not predictable and are not budgeted as expenditures, but are recorded as expenditures for GAAP.	<u>85,851</u>
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Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 6,865,834</u>
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COUNTY OF WASHINGTON, MAINE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2017

NOTE 3 – OVERSPENT APPROPRIATIONS

The following are materially overspent appropriations:

County Buildings	\$60,228
Deeds	\$52,427

