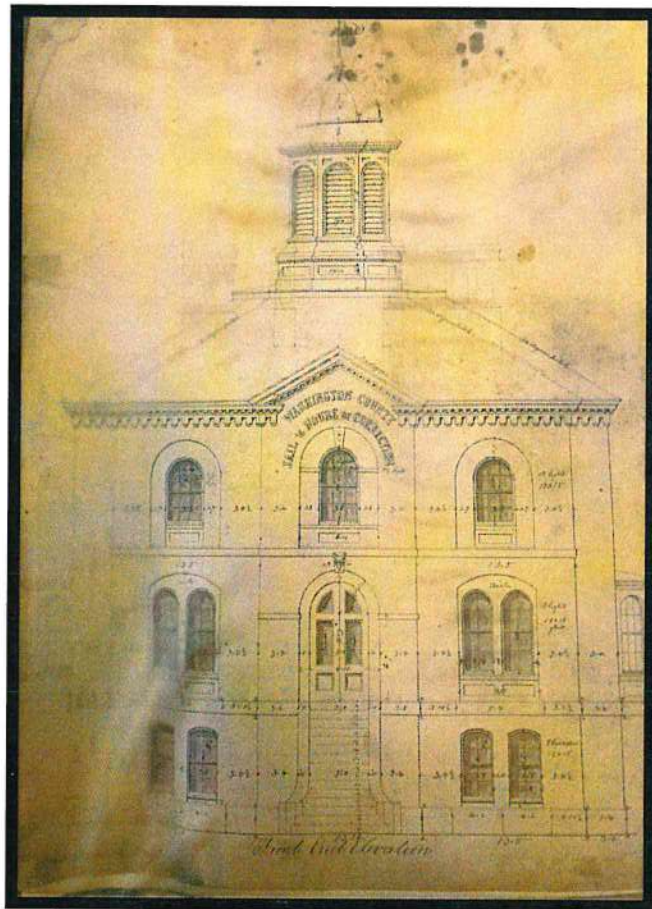


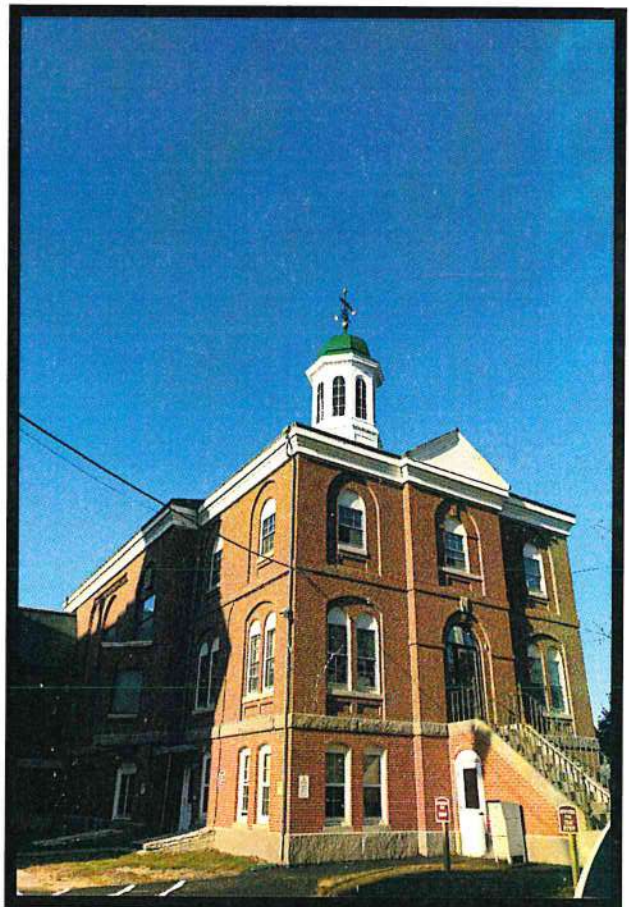
# County of Washington

## State of Maine

### 2019 Annual Report



Sheriff's Office Plans  
1858



Sheriff's Office  
2020

## Sheriff's Office and Jail Cupola History

"At the regular meeting of the Board of Washington County Commissioners held at the Court House in Machias on the thirteenth day of January 1858, the subject of the location of a new Jail and House of Corrections being under consideration, ordered that Mr. Gridley J.F. Bryant, Architect, be authorized and requested to prepare at as early a day as practicable the necessary working plans, details and specifications for the purpose of inviting proposals for builders for the erection of the edifice." Plans for the new building were completed and presented to the Commissioners by Mr. Bryant in March of 1858.

*"These drawings numbered from one to thirty-two inclusive (contained in a portfolio from which they are not to be removed) are referred to, and form part of an agreement made between the undersigned on the third day of March A.D. 1858."*

*County Commissioners of Washington County*

*John Kilby*

*Daniel Willey*

*James Sargent*

The cupola that is situated on top of the Washington County Sheriff's Office and Jail is the original cupola that was part of the construction of the building in 1858.

The cupola was taken down around 1974. In 1988 the cupola was refurbished and was placed back on top of the building. The cupola underwent another face-lift in 2019. The work done on the cupola both times was done by Beldon Morse, The Steeple People.

The original construction and floor plans have been kept and preserved in the County Commissioner's Office.

## Table of Contents

• County Commissioners' Introduction	i
• List of County Officers	ii
• Department Reports	
○ County Manager	2
○ Emergency Management	6
○ District Attorney's Office	7
○ Registry of Deeds	8
○ Registry of Probate	9
○ Sheriff's Office	10
• Washington County Council of Governments	11
• Washington County Archives	13
• Economic Development Services	15
• Washington County Cooperative Extension	17
○ Treasurer's Office	
Washington County Budget 2020	19
Washington County Taxes for 2019	58
Audit	60



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

**Commissioners:**

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

**County Manager:**

**Betsy Fitzgerald**  
**Administrative Secretary:**  
**Carla J. R. Manchester**

## **Introduction**

The Washington County Commissioners are pleased to present the Annual Report of Washington County for the year 2019. 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 to maintain the services residents expect and deserve; utilizing technological improvements has made service delivery more efficient and economical. The 2020 budget was 0.7591% more than 2019.

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](http://www.washingtoncountymaine.com) . Copies may be obtained from the Commissioner's Office as well.



# **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

Whiting

## **JAIL**

Richard Rolfe, Jail Administrator

Machias

## **UNORGANIZED TERRITORIES**

Dean Preston, U.T. Supervisor

Pembroke

## **BUILDINGS AND GROUNDS**

Betsy Fitzgerald, Supervisor

Machiasport



# MEMO

September 2019

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, 2019, Washington County government has operated under the guidelines set forth in the 2019 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 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 2019, the total approved bottom line of the budget was \$6,203,443.00. That parameter has been the guiding light of our spending decisions. We continue to work as efficiently as possible.

## Department Summaries

### Emergency Management Agency

Lynn Dwelley, the EMA Director, continues to represent Washington County across the state. Her particular focus is on grant-writing. She and her new assistant, Christine Day, attended a week-long training session in Massachusetts on writing grants. They reported that a lot of information given at the training should assist towns in completing the relevant paperwork. The EMA office also supports the emergency services here by offering training for first responders from all over the County. To that end, the EOC (Emergency Operations Center) has been upgraded with a 75" television screen.

### District Attorney's Office

The District Attorney's staff works with law enforcement to prosecute cases that range from domestic abuse to drug trafficking. Efficiencies in case management paperwork continue to be implemented. There have been some staff changes, primarily in the Machias office as Jay Miner retired and Alex Smeaton moved out-of-state. In the Calais office Ethan Plaut is also moving into a new position out of the DA's office. Currently the State of Maine is moving closer to implementing 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](http://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 pertaining to Washington County.

The Treasurer's Office has added to the budget information included in the materials. Amounts carried over from the 2018 budget have been added to the 2019 budgeted numbers to reflect the total available per line.

### Buildings and Grounds

The maintenance staff continues to make improvements to all the County buildings. This year the driveway at 28 Center St. gave way, necessitating a major repair and new pavement plus sealer on the rest of the driveway that was not new pavement. Other parking areas have been crack-sealed and lines will be re-painted soon.

The roof over the 1960s addition was replaced early in the spring. The installation is guaranteed for 15 years. While installing the new roof, the roofers also assessed the remaining flat roof over the jail and suggested we begin thinking about a replacement there within the next few years.

The cupola restoration work will be completed this calendar year by the Steeple People. While all the recommendations from the building evaluation conducted last year have not been implemented, shoring up the foundation under the Sheriff's Office is next on the list. We are fortunate to have staff expertise to compliment the project. As part of that project, a new bulkhead will be installed to replace the crumbling walls and heavy wooden doors. All the windows on the ground floor of the court house have been scrapped, primed and painted.

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 building that includes two 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.

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. A large book/document rehabilitation project has been initiated as some of the older materials are suffering from "vinegar syndrome". This affliction causes the ink to fade out on the page and render the document illegible. Surcharge funds will be used.

### Registry of Probate

The Registry of Probate saw the retirement of long-time deputy Sherry Cole; John Woodward was hired in her place. The Registry continues to experience a rise in encounters and now has the ability to accept credit card payments for documents and services. While most people assume the Probate Office is only processing wills, other tasks that can be completed in the Probate Office include guardianships, adoptions, and name changes.

### Sheriff's Office and the Washington County Jail

The Sheriff's Office is responding to more calls for service; the addition of three additional deputies has made that possible. Several towns have contracted with the Sheriff's Department for additional hours of coverage. The Jail budget and supplemental funding has been the subject of much discussion at the Legislature; the results of which are set in the state budget for the next biennium. Improvements at the Jail include new cameras and cooling units for the entire structure.

### Regional Communications Center

Technology continues to impact the communications systems; new repeaters make it possible for all to be heard across the County. Reserve funds were allocated for this investment which expands the communications footprint. Grant funds have been utilized to purchase a weather station and additional equipment for the conference room. The RCC space has received some improvements and updates in terms of new appliances and flooring.

### 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 10% 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 10% budgeted. Last year we were most fortunate and only had to fund a 2% increase; I do not anticipate that we will be so fortunate this year. Maine State Retirement continues to increase incrementally. The FOP-negotiated MPERS plan for the officers permits retirement at 25 years; union members fund the difference between the plans' match amount and the rest of the County programs 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. More accounts in the budget are reserving their funds so that some amounts do not have to be raised again. These reserves enable more expensive projects to be completed without impacts to the yearly budget, such as a large repair to a building or additional vehicle purchases.

### Heritage Center/Museum

The Archives Committee's appropriation funds many different tasks such as the work of digitizing the *Eastport Sentinel* by Susan Wright. The Washington County Historical and Genealogical Society also supports the work and has purchased print resources for inclusion in the library of materials. A recent Open House was very successful as visitors were impressed with the work that has been done both in the genealogy room and the Museum. The Heritage Center, coupled with the materials in the Probate and Deeds' offices, make the Washington County Court House a one-stop-shop.

This year the Heritage Center acquired five large boxes of cemetery records. Thanks to Gayle Sprague for her perseverance in sorting the records and communicating with all the towns whose records were included in the boxes. The response has been gratifying.

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.

## Future Plans

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 such as continued painting of the window frames and the display of photos from the Michael Hoyt Collection in the corridors on the main floor.

### Capital Improvements List\* – Washington County Court House complex

- Upgrades to the heating system
- Probate courtroom air exchange/air conditioning
- Pavement: DA's Driveway
  - Parking lot between the Court House and Sheriff's Office
- New roof on garage out back
- Replace ramp at the DA's office
- Stabilization of garage adjacent to Court St. parking lot
- Gutters on the Court House
- New windows: DA's Office, Sheriff's Office (second and third floors)
- Water seal the brick buildings
- Slate roof repair on the Court House

\*List is not prioritized



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



## **2019 Annual Report**

Greetings everyone,

This year our office has been busy with continued efforts to maintain and improve services to the first responders and municipalities within Washington County.

We continue to manage the Emergency Management Performance Grant which helps to cover a portion of our operating expenses each year as well as the Homeland Security Grant. This year the Homeland Security Grant provided a mobile communications vehicle, computer equipment, gas detectors, training/exercises and a generator for one of our elementary schools. We continue to work on projects from previous grants such as the Town of Machias warning siren.

We've had numerous trainings and table top exercises throughout the year with first responders, long term care facilities and community members. To deliver these trainings we partnered with agencies such as Maine Emergency Management Agency, The National Weather Service, Emera Maine, local law enforcement agencies, fire departments and EMS. We've also funded hazmat operations training for fire departments through our Local Emergency Planning Committee.

We hope to expand our capabilities in the coming year to meet as many emergency preparedness needs as possible throughout Washington County. We look forward to working with you.

Respectfully submitted,

Lynn M. Dwelley  
Emergency Management Director

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

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

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

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



**Matthew J. Foster, District Attorney**

[matthew.foster@maineprosecutors.com](mailto:matthew.foster@maineprosecutors.com)

**Toff Toffolon**  
Deputy District Attorney  
[toff.toffolon@maineprosecutors.com](mailto:toff.toffolon@maineprosecutors.com)

**Delwyn E. Webster**  
Asst. District Attorney  
[delwyn.webster@maineprosecutors.com](mailto:delwyn.webster@maineprosecutors.com)

**Heather A. Staples**  
Asst. District Attorney  
[heather.staples@maineprosecutors.com](mailto:heather.staples@maineprosecutors.com)

**Chris Ka Sin Chu**  
Asst. District Attorney  
[chris.chu@maineprosecutors.com](mailto:chris.chu@maineprosecutors.com)

**Dawn M. Corbett**  
Asst. District Attorney  
[dawn.corbett@maineprosecutors.com](mailto:dawn.corbett@maineprosecutors.com)

**Arnold S. Clark**  
Asst. District Attorney  
[arnold.clark@maineprosecutors.com](mailto:arnold.clark@maineprosecutors.com)

May 8, 2020

TO: Betsy Fitzgerald, County Manager  
FROM: Matthew J. Foster, District Attorney  
RE: Annual Report - 2019

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.

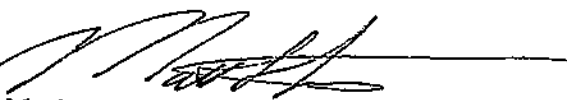
Both offices have gone through personnel changes due to employees retiring or changing careers. As of the date of this writing, the Machias Office is fully staffed and the Calais Office has a full contingent of County personnel, but the ADA located there is a part-time employee. There was a period of time near the end of 2019 when there were no ADA's assigned to Washington County due to vacancies, but between myself and Deputy Toffolon, all matters were addressed and handled without any interruption in services to the County.

The number of cases has remained steady with the usual issues related to drugs, thefts, sex crimes and domestic violence being ever prevalent. My experienced prosecutors and I have continued to handle those matters as well as other less serious matters in a diligent, competent and aggressive manner to ensure that the public is protected.

Washington County continues to receive limited court time for handling jury trials and cases continue to plod through the system slowly. I am hopeful that in the coming years, we will be able to get more judicial resources assigned to Washington County to make full use of our excellent court facilities that are designed to handle much more than is currently scheduled in them.

2019 also saw the proposal for Washington County to have its own District Attorney election in the future come before the legislature. That proposed legislation remains in limbo at the time of this writing, but there may be developments during 2020 in that regard. Whether or not that initiative comes to fruition, my staff and I will continue to provide the highest level of prosecutorial services to the people of Washington County during my tenure as your District Attorney.

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

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.mainerandrecords.com](http://www.mainerandrecords.com)  
Email: [deeds@washingtoncountymaine.com](mailto:deeds@washingtoncountymaine.com)

### ANNUAL REPORT FOR 2019

The year 2019 was a busy year for the Registry of Deeds. We recorded 13,240 documents, included in this number were 4,808 e-recordings. We, also, recorded 60 plans. As agent for the Maine Revenue Services, we collected \$525,487.60 in transfer tax. The County currently is allowed to keep 10% or \$52,548.76 of this amount.

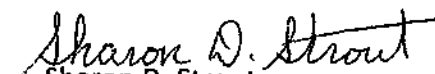
The 2019 revenue received for the County was \$359,359.15.

Recording Fees	\$289,987.00
Copies	7,673.20
Faxes	97.00
Web Revenue	6,612.42
Postage	724.51
Transfer Tax	52,548.76
Check Acct Earnings	1,716.26

Records in the deeds office go back as far as 1784. We have the years 1784 through the present online at [mainelandrecords.com](http://mainelandrecords.com) or [maineregistryofdeeds.com](http://maineregistryofdeeds.com). We are working on implementing the ability for an individual to do a specific word search within the program i.e. individual address. In addition to our daily responsibilities we assist the general public, abstractors and attorneys.

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 2020.

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](mailto:WashingtonCountyProbate@gmail.com)

2019 ANNUAL REPORT

This was a historic year! The State of Maine enacted a complete revision of the Probate Code for the first time since 1981. As part of the new Probate Code, Maine became the first state in the nation to adopt the Uniform Guardianship and Protective Proceedings Act. We have been very busy learning the new statutes as well as the approximately 200 new forms.

This office handled over 245 Formal and Informal cases. The Judge held hearings on all contested Estates and Adult and Minor Guardianships and Conservatorships, Name Changes for Adults and Minors, Adoptions, Terminations of Parental Rights, Petitions to Resolve Disputed Claims, Determine Heirs, and appoint Special Administrators. Although the Judge is scheduled to hold hearings twice a month, we are lucky that he holds hearings multiple days per week.

The Probate staff fully supports all Formal proceedings by scheduling hearings, drafting and serving appropriate notices and electronically recording hearings. The staff processed 144 Informal deceased estates and the Register and/or Deputy Register appointed 123 Personal Representatives. Whether working with attorneys or the public, the Probate staff generates various legal documents, including ones to be used in banking as well as in Registries of Deeds.

This year we collected and transferred \$55,376.82 to our County Treasurer's Office from filing fees, publications, copies, surcharge, abstracts, postage, forms, certificates, reimbursements, etc.

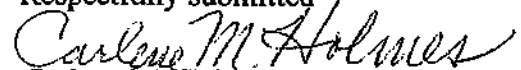
The majority of our customers are people who are not represented by an attorney and this is their first time in Court and/or dealing with the red tape around the death of a loved one. Since we are not permitted by law to give legal advice, we recommend that they consult with an attorney; however most decline saying they cannot afford one. Therefore, without advising them, we assist them in purchasing the correct forms, explain the forms' questions, and describe the Court procedures. After receiving the correct paperwork, we ensure the filings are complete and accurate, and collect fees. We generate the multiple documents for each case and docket and scan each one.

All of Maine's Probate Courts use ICON - a software and docketing system by which anyone can access, file, view and purchase any authorized probate records in Maine at [www.maineprobate.net/efiling](http://www.maineprobate.net/efiling). At this point Washington County has images on the website from 1993 through the present and we continue to back-scan as time permits.

We assist in genealogy searches of our Probate records and of the 1850, 1860, and 1870 Census records. We sell copies of the 1860 Washington County Atlas and CD Inventories of the Courthouse's approximately 150,000 miscellaneous documents.

Lyman L. Holmes served his thirtieth year as Judge of Probate. He is an active member of the Maine Probate Judges Assembly. Carlene M. Holmes completed her twenty-first year as Register of Probate. She actively participates in the Maine Association of Registers of Probate, acts as Spanish interpreter and notarizes documents. Sherry L. Cole of Marshfield retired in February after fifteen years of service and is greatly missed. We are happy to welcome John R. Woodward of Steuben as our new Deputy Register. Elayne J. Watts of Roque Bluffs completed her tenth year as Clerk/Secretary. We look forward to serving the people of Washington County in their time of need.

Respectfully submitted

  
Carlene M. Holmes  
Register of Probate



# *Washington County Sheriff's Office*

**Barry Curtis**  
*Sheriff*

**Michael Crabtree**  
*Chief Deputy*

**Richard Rolfe**  
*Jail Administrator*

**Paula Johnson-Rolfe**  
*Office Manager*



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

To the Citizens of Washington County  
January 2020

The last year saw many successes in the Sheriff's Office, thanks to the hard work of all of our staff. There were too many achievements to list here, but I'd like to touch on the highlights.

May, 2019 saw the culmination of many months of work by an incredible team when we arrested and charged thirty people in one day for drug-related crimes. This effort was spearheaded by the drug enforcement division of the Sheriff's Office, but we had cooperation from an unprecedented number of others. Over 150 officers from local, county, state, and federal agencies joined together for this round-up to fight drugs being brought in from other states. Some of those arrested are being charged in-state, while others are being charged on the federal level.

To help inmates at the Washington County Jail who are fighting addiction, we have implemented a Medically Assisted Treatment program. In addition, a new camera system in the jail with more coverage has increased inmate and officer safety.

Two members of the Department traveled out of state this year for special purposes. A member of Patrol went to Arizona to train as a Drug Recognition Expert, while a member of Dispatch was invited by Dell to go to Texas to help them develop software essential for law enforcement in rural areas. We are very proud of both of these members of our department.

Dispatch received over 23,000 calls for service in 2019, which was an increase of over 11% from the previous year. Patrol increased traffic stops by almost 47% during the year, for a total of over 5,300 stops.

While we have done all of this great work on the street-level, we need to make sure that the courts are allowed to do their part in the flow of justice. To that end, we have proposed a bill that would allow Washington County to have its own District Attorney for the first time in forty-five years. We feel there is just too much going on here for a shared DA.

This coming year will have many important elections, all the way from town and county positions up to the Presidential election. I encourage all of you to take the opportunity to practice your civic duty. Please go out and vote at every election.

Respectfully Submitted,

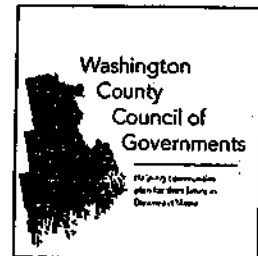
A handwritten signature in cursive script that reads "Barry Curtis".

Sheriff Barry Curtis

[www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)

**To the Washington County Commissioners:**

Please accept our thanks for your support to the Washington County Council of Governments. We would like to thank Judy East for her service to the communities of Washington County and the Council of Governments and congratulate her on her new role as Executive Director of the Land Use Planning Commission.



Highlights of *FY20 services and accomplishments* are summarized below:

**Municipal Member Services**

- Maintain 3 News Feeds (news, funding opportunities, training opportunities) throughout year for Planning Boards, Assessors, Code Enforcement Officers, other municipal officials.
- Provided Certification Testing for Code Enforcement Officers in Charlotte and Calais office to save trip to Augusta – note: tests are all now & going forward available online.
- Participation/leadership in municipalities and conservation network in conversation around fiscal impact; working groups on data assembly and on economic benefits of land conservation.
- Facilitation of communication among town of Whiting, Downeast Salmon Federation, and funders.

**Municipal/Local Contractual Services**

- Completed Comprehensive Plan Updates in Columbia Falls, and Cherryfield.
- Assisted Whiting in local adoption of their Comprehensive Plan.
- Assisted Milbridge with analysis of economic significance of pier and obtaining engineering analysis of extreme sedimentation in channel and mooring area at pier.

**Funded Projects in FY19**

- FEMA Pre-Disaster Mitigation, Advance Assistance Planning Grant for Machias flood protection (\$200,000)
- Working waterfront grant for Jonesport for planning and implementation of stage 1 upgrades to the recently purchased Henry's Point (\$237,500)
- 2 Shore and Harbor grants to support Downeast Institute (\$20,051) to design an upgrade to their waterfront access on Beals Island and to Jonesport (\$30,000) to develop site plan and engineering needs for working waterfront access at Henry's Point.
- 2 Stream Crossing Grants: Marshfield (\$35,300) and Cherryfield (\$89,140)
- 5<sup>th</sup> USEPA Brownfields Assessment grant for countywide program (\$300,000)
- Sewall Foundation support through Sunrise County Economic Council to participate in Downeast Fisheries Partnership (\$10,000)
- For restoration and co-management initiatives in the St. Croix watershed:
  - o Broadreach Foundation (\$10,000) for organized towns
  - o Washington County TIF Planning grant (\$10,000) for unorganized towns
- "Find and fix" Septic Pollution Planning grant from Maine Shellfish Restoration and Resilience program funded by Broadreach Foundation (\$5000)
- Charles G Wright Foundation (\$8000) award in Calais to complete large fire truck doors on historic St. Croix No 1 Fire House
- Maine Coast Heritage Trust (\$1000) and Downeast Conservation Network (\$6000) to continue conservation and municipal budgets conversation.
- Sewall Foundation funds (\$30,000) to continue coordination of the Bold Coast Scenic Byway and Bikeway, and matching funds for Bike Bus Program Coordinator position.
- Island Institute Fellow to support Bike Bus program development and operation; (2-year, ¾ time Island Fellow position); hired Dylan McBride

#### Regional Planning, Economic Development and Climate Resilience

- Provided fiscal sponsorship to Raye's Mustard Mill and Museum in Eastport for their Maine Community Foundation award to develop a strategic plan for a non-profit museum.
- Supported businesses in Eastport, Cherryfield, Jonesboro, Jonesport, Lubec, Baileyville, Beals, Princeton, Addison, Baring Plantation, Whiting, Milbridge, Columbia Falls, and Calais with scoping CDBG Economic Development program applications.

#### *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. The program continues with award of 5<sup>th</sup> \$300,000 grant.

#### *Climate Resilience*

- Appointment of Judy East to the Maine Climate Council and co-chair of working group on Community Resilience Planning, Public Health and Emergency Management Planning.
- Near completion of Washington County Regional Resilience projects to avoid infrastructure failure and increase resilience to coastal flooding and future sea level rise. Supported working waterfront resilience in Machiasport, roadbed and culvert designs in Eastport, Jonesport, and Milbridge.

#### *Regional Tourism*

- Oversaw DownEast Acadia marketing: social media; website; E-newsletters; broadcast, digital and print advertising; photo/video creation.
- Coordination with Maine Woods Consortium and Maine Office of Tourism on destination development in the Bold Coast and Grand Lakes.

#### *Transportation and Bicycle Infrastructure*

- Completed ADA compliance assessment of crosswalks in 7 towns countywide (Milbridge, Cherryfield, Jonesport, Machias, Lubec, Eastport, and Calais), and High Crash Location analyses for multiple municipalities in Washington County for Maine DOT.
- Aided Eastport with a downtown circulation analysis.
- Provided technical support to Down East Sunrise Trail Coalition and Calais area stakeholders RE extension of Sunrise Trail to Calais.
- *Bike Bus Program*
  - Program Coordinator Dylan McBride began 2-year Island Institute Fellowship.
  - Conducted research (on-site and online) into existing community bicycle programs to inform development of Downeast program and initiated website for youth, community, and funder information.

#### *Watershed Management and Fisheries Development/Restoration/Protection*

- Completed outreach to multiple community groups in upper St Croix watershed to assess concerns and needs regarding dams and fisheries restoration opportunities.
- Participated in completion of Strategic Plan for Downeast Fisheries Partnership and start of governance and implementation efforts
- With support of Maine Shellfish Restoration and Resilience Fund, assisted towns with scoping applications to Small Community Grant Program (SCGP); regional analysis of problems associated with communication among municipal officials and 3 affected state agencies (DMR, DHHS, DEP) governing whether flats are re-opened when problems are fixed

#### Regional Capacity Building and Partnerships

WCCOG continued in several collaborative roles in 2019 with groups and agencies that provide economic development services in the County and region, including the Downeast Fisheries Partnership, a collaboration of agencies in Downeast Maine to facilitate improved fishing conditions in the region.

Respectfully submitted,  
William MacDonald, Executive Director

## WASHINGTON COUNTY COURTHOUSE ARCHIVES REPORT FOR 2019

It was once again a very busy year for the Courthouse Archives Committee; although most of the activity centered in the two rooms of the Heritage Center. Susan Wright still kept busy with our major on-going project of scanning the *Eastport Sentinel*. Susan works on this project about six months of the year, with 2019 seeing five years of the newspaper scanned. This brings a total of 28 compact disks produced. We look forward to the continued work on this project. Reading the stories appearing in the *Sentinel*, especially these later years, gives us a wonderful view of life in eastern Maine in the early 1900s.

2019 was also a very busy year for the volunteers in the Heritage Center. It seems that during the winter months almost every week boxes would arrive with the wonderful gifts of a lifetime of collecting from Michael Hoyt of Machias. Boxes were unpacked, the items cataloged, and space was made for the display of his generous donation. The display in the museum room is looking good, and visitors seem very impressed with what we have been able to display in an attractive and instructive manner, especially in what many feel is a small area.

Thanks to the book "Washington County, Maine in the Civil War" by Ken Ross, volunteer Celeste Sherman was able to put a name to a portrait that we have donated from the Calais area. The problem was that no one knew who the gentleman in the painting was. What was so interesting was the fact that the man had on his chest the Medal of Honor. A bit of detective work later it was found that he was Horatio Nelson Young (1845-1913). He was awarded the medal for valor as a seaman. We felt that it would be more appropriate if the painting could be placed on display nearer to his home, so arrangements were made and the painting has gone to the St. Croix Historical Society in Calais so residents of that area can view their "home town hero."

Two special projects that two of our volunteers have been working on were completed during the year. The first is the scanning of the Clarence H. Drisko papers, lent to us by the family of the late Verrill Worcester of Columbia. The papers had been assembled by the late Leonard Tibbetts following Clarence's death back in 1991. With permission from the family we borrowed the collection and volunteer Pat Iley worked for several months scanning six large boxes of genealogical materials that make up the collection. The scanned materials have been transferred to flash drives. Members of the Drisko-Worcester families have been presented flash drives of the work and we are now making this most important research tool available to the public. The second major research project of copying and assembling by families the work of Cutler's Arlene Dennison is nearing completion by volunteer Dale Miller. What was given to us in four shoe boxes has grown into numerous notebooks that are now found on the shelves of the Family Book section in the Research Room. Cutler is such a hard place to research, so these records will be of great help to people interested in families from that small Washington County town.

Materials continue to be donated to the Genealogy Research Room. Recently we were checking over our files to see "just what we have accumulated" for reference materials in the Center. Our bookcases seem to be ever growing and a count revealed the following. We currently have 177 books featuring materials on the State of Maine, 159 books on other states, 15 on other countries, and a growing section which includes 69 books and notebooks featuring families with Washington County connections. There are 18 books on what we refer to as miscellaneous research, in addition to 131 notebooks featuring materials on individual Washington County towns. This all adds up to 569 books and notebooks containing research materials for Washington County. In addition we have an ever-growing collection of

high school yearbooks. It has been amazing to us how many of our visitors check out the activities of their ancestors whose photos and school activities appear in these special books.

Finally, we held an Open House in August. Approximately 40 interested persons came to visit and were impressed with what a small group of volunteers can do in preserving and showing the history of Washington County.

Valine C. Atwood, Chair, Courthouse Archive Committee and Courthouse Heritage Center

# ECONOMIC DEVELOPMENT SERVICES REPORT

Prepared for the Washington County Government

Submitted by Sunrise County Economic Council

March 20, 2020

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

Having completed its 2020-2025 strategic planning, the Downeast Fisheries Partnership is moving forward to implement several priority projects. This year, important progress has been made by our partners in supporting the region's clam committees, restoring alewives and other river herring, helping our school age children experience hands-on science education, and in working with NOAA and Maine's Department of Marine Resources to support policy changes that have allowed three new alewife fisheries within the county. We have also recently received funding that will support a 3-year Washington County mussel farming trial and economic assessment that will be launched this year. These and other programs designed to strengthen the economies and communities of Washington county will be carried out by our partnership's organizations, which include SCEC, Downeast Institute, Washington County Council of Governments, Maine Center for Coastal Fisheries, College of the Atlantic, Maine Coast Heritage Trust, Mahomet, and the Downeast Salmon Federation.

## FAMILY FUTURES DOWNEAST

Family Futures Downeast continue to find success in both education and workforce development. In addition to 14 FFD students making it University of Maine at Machias Dean's List and 1 earning President's List honors at Washington County Community College, FFD parents have completed many additional certifications and licenses to gain employment. These include: C.N.A. licenses, Dental Assisting, real estate license exam and national welding certification. Others will complete Pharmacy Tech, Medical Coding and culinary programs this Spring. FFD is now recruiting for a new cohort of students that is scheduled to begin in July. FFD children in early education programs the St. Croix and Flaherty Center's evening programs, continue to show gains, especially in Language and Literacy and Social/Emotional Development, which will help them thrive in K-12 schools. The biggest barriers for families continue to be having adequate transportation supports. SCEC serves as the fiscal agent, providing leadership, managing the contract for services with the State of Maine Office of Family Independence, and hiring and overseeing the FFD Director, the 3 family coaches and an enrollment assistant. FFD's collaborative partners are SCEC, UMM, WCCC, Axiom Education & Training Center and the Community Caring Collaborative.

## BUSINESS TRAINING

Business training ensures that owners and managers have more of the tools they need to operate and grow their businesses. Workforce development ensures individuals have the skills to compete for better-paying jobs in Washington County. SCEC has redoubled its efforts to provide training in the past year, directly and indirectly, through collaboration and partnerships. Including the OTI workshops, 108 people have participated in 232 hours of free training. Topics include: Instagram, Expanding Reach on Your Business Facebook, Business Websites 101, Building Your Brand, Basic Recordkeeping, and more.

## LOANS AND GRANTS

From January 1, 2019 through December 31, 2019 SCEC originated \$30,000 in Economic Development Planning Grants consisting of \$10,000 to study the feasibility of establishing a remote camp site for wilderness-focused camping for older youth, \$10,000 to conduct research and analysis on the status and impact of the dams throughout the St. Croix watershed, and \$10,000 to develop a written economic feasibility report with specific project recommendations for the Greater East Grand Economic Planning Region. These funds were made available on behalf of Washington County Government as part of the Washington County Tax Increment Financing District and helped to leverage an additional \$45,000 investment in Washington County. SCEC originated \$120,800 in loans to eight small businesses using its internal loan funds. These funds helped to retain five full-time and six part-time jobs, as well as leverage an additional \$14,888 of investment in Washington County.

Through the Slow Money Maine donor network, SCEC was able to assist a Washington County farm with a \$10,000 grant to assist with delivery truck repairs, the purchase of grown chickens for market, and working capital, and \$25,000 for working capital.

## WCLI

The reimagined Washington County Leadership Institute graduated its 22<sup>nd</sup> class in May 2019. Thanks to support from the Boston Foundation, program sponsors and hosts (listed online at [www.washingtoncountyleadership.org](http://www.washingtoncountyleadership.org)), ten participants from across Washington County built leadership skills, developed professional networks and increased knowledge of Washington County.

## PTAC

Since April 1, 2019, the PTAC program at SCEC currently has 83 active clients Washington County. In this time the PTAC counselor has provided these businesses with 446 hours of one on one counseling. Over the last 12 months clients have reported \$2,892,870.33 in government contracts brought to Washington County.

---

## ENTREPRENEURSHIP CENTER

---

Since December of 2019, planning for Machias Valley Center for Entrepreneurship has gained significant traction. SCEC continues to collaborate with Machias Savings Bank, local business owners and learning institutions as well as technical assistance providers and partners, with the focus being to create member-based coworking space and provide high-speed broadband, shared office equipment/video conferencing capability, trainings and programming that will be most beneficial to the development and/or expansion of small and emerging businesses in the rural community of Machias. Most recently, SCEC also been working with an architect and the Entrepreneurship Building Committee to firm up the layout of the center and building plans. SCEC expects construction to begin in late 2020 with an opening in 2021.

---

## 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 SCORE (Service Corp of Retired Executives). Ruth Feldman, WBC counselor, started on March 4, 2019. SCEC has reconvened the Washington County Technical Assistance Providers Network with participation from Axiom Education & Training Center, Maine PTAC, UMM, SBDC, New Ventures Maine, Four Directions Development Corp., Island Institute, CareerCenter, Farm Service Agency, EMDC, DART & the Washington County Council of Governments, WCCC, EMDC, and the IRS.

---

## SCHOLARSHIPS

---

With support from an anonymous donor and The Boston Foundation, SCEC approved 43 scholarships, totaling \$15,225, for working age adults during 2019 to help pay for training they need to make them employable or help them 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 for eligible participants. SCEC surveyed scholarship recipients from the last five years to determine the benefit of the assistance provided, and that report is available upon request.

---

## NATIONAL HERITAGE AREA

---

SCEC is leading a feasibility study to determine if the region could support designation as a National Heritage Area (NHA). This effort was initiated by small businesses in the wild blueberry industry and received positive responses during preliminary community discussions. National Heritage Area designation is meant to unite communities in maintaining and conserving their valued cultural and natural resources and promoting both local pride and economic development through infrastructure development and regional promotion to visitors. The feasibility study will identify resources in this landscape, past and present, that helped shape the nation, and will determine if the region meets the standards for NHA designation, which must be approved by Congress. With assistance from foundations and private donors, SCEC recently hired Crystal Hitchings to coordinate this effort. Extensive community outreach and support is critical to this effort, and SCEC will offer diverse opportunities for community members to engage.

---

## OWNERSHIP TRANSITION

---

In an effort to keep businesses from closing with the accompanying j and community economic benefit loss, SCEC has continued 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 (OTI) is providing training and technic assistance to business owners that are considering selling their business to employees, passing it down to their children/grandchildre or selling it on the open market. The initiative hosted "coffee hour" opportunities and has coordinated four additional workshops for businesses: Estate Planning, Planning for Tomorrow, and Intergenerational Communications, and Separating the Personal from the Business.

---

## 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.

---

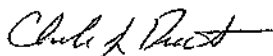
## ORGANIZATIONS AND INITIATIVES

---

SCEC is able to undertake its work in collaboration with the following current active partners: Axiom Education and Training Center, the Northeastern Workforce Development Board, Eastern Maine Development Corporation (EMDC), Coastal Enterprises Inc. (CEI), the Maine Woods Consortium, Downeast Community Partners, the Community Caring Collaborative, the Downeast Fisheries Partnership, Mano en Mano Downeast Acadia Regional Tourism, Washington County Council of Governments, Calais and Machias CareerCenters, Downeast Public Health Council, University of Maine at Machias, Washington County Community College, Maine Community Foundation, Economic Development Council of Maine, Maine Community Development Association, Machias Savings Bank, the Downeast Nonprofits Network, Wabanaki Aspirations, Maine Development Foundation, 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  
Mr. Charles J. Duda

### **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/>

## **2019 Washington County Program Highlights**



### **Health & Wellness**

- **200 individuals** participated in the Expanded Food and Nutrition Education Program.
- Eat Well Volunteers had a total of **1,245 educational interactions** with food pantry clients providing **430 hours of volunteer service**, valued at nearly **\$10,000**.
- **32 children** from Indian Township Elementary School participated in diabetes and obesity prevention education.
- **16 adults** participated in the Dining with Diabetes Down East program.
- **15 Senior Companions** provided in-home support to **106 people** who are home bound or isolated.



### **Addressing Food Insecurity**

- Master Gardener Volunteers grew **1,000 pounds** of fresh vegetables for the Maine Sea Coast Mission food pantry in Cherryfield.
- **5,400 pounds** of apples were gleaned and distributed to **27 hunger relief organizations** in Hancock and Washington counties.
- Teens from Washington Academy and Master Gardener Volunteers grew, harvested and donated over **2,000 pounds** of produce to the Machias Food Pantry.



### **4-H Youth Development**

- **1,020 youth** practiced and developed leadership and citizenship through 4-H programming.
- **85 youth** engaged in STEM-related field trips with funding provided by UMaine Established Program to Stimulate Competitive Research (EpSCOR).
- **30 teachers, after school providers, homeschool parents and 4-H volunteers** received training and support to implement science tool-kits with over **300 youth**.
- **65 youth** from Washington County attended a weeklong camp experience at the 4-H Camp and Learning Center at Greenland Point thanks to the support of over **\$7,300 in scholarships**.
- **6 University of Maine at Machias students** worked with **54 youth** in Harrington, Machias and Addison as part of the 4-H STEM Ambassador Program.
- **4 youth** traveled to Washington D.C. to participate in National 4-H events.
- **50 youth** participated in special interest projects focused on environment, gardening, robotics, coding and knitting.
- **40 youth** completed a six-hour training on basic childcare including first aid and personal safety.

University of Maine Cooperative Extension reached **27 communities** and collaborated with **33 partners** in Washington County.





## Research Impacting our Local Communities

### Blueberries

- 90 farmers and agricultural service providers attended Wild Blueberry Field Day.
- A SARE grant has been received to explore organic wild blueberry production.
- A climate change study is being conducted to determine effects on wild blueberries grown in warming chambers.

### Extension Marine

- Marine Extension team members have facilitated meetings of Marine Resources Lobster Research Collaborative where over fifty people meet to address needs of the lobster fishing industry.
- Alewife population monitoring took place in Pembroke, Perry and Meddybemps. Efforts to improve fish passage have resulted in an increase of 70,000 alewives in 2014 to 358,000 alewives in 2019.

### Elderberries

- A variety trial is being conducted to study cultivated varieties for most desirable characteristics.

### Washington County Extension Association

President: Kyle Winslow  
Vice President: Eric Jones  
Secretary: Danielle Daly  
Treasurer: Robert Simpson

### Staff

Deborah Gardner, Administrative Assistant  
Jennifer Lobley, Extension Educator  
Alan Majka, Extension Educator  
Marjorie Peronto, Extension Educator  
Rita Stephenson, Community Education Assistant  
Tara Wood, Administrative Assistant

## Financial Information

### Support from University of Maine

Washington County	CY2018/2019
Local Salaries and Benefits	349,535
Prorated Support from UMaine*	432,669
Computer Equipment and Networking	1,533
Statewide Animal Diagnostic Lab	12,137
Marketing, Publications, Video	939
Local Programming Supplies & Expenses	2,639
Postage	1,302
Telephone	444
Travel	17,471
<b>TOTAL</b>	<b>\$818,669</b>

\* 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.

### 2019 Support from Washington County

Utilities	\$ 1,200
Supplies	\$ 1,716
Secretarial Salary	\$ 17,084
<b>Total</b>	<b>\$ 20,000</b>



**For every dollar Washington  
County contributes to our budget,  
the University of Maine  
contributes approximately \$41.**


2020 Budget

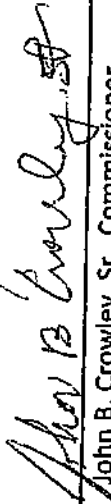
County of Washington

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

11-14-19

Date

# Washington County 2020 Computation of Tax Levy

Prepared 11/13/2019

EXPENDITURES	2018	2019	2020	Variance 2020-2019
Departments	\$ 7,129,874.00	\$ 7,587,415.00	\$ 8,224,436.00	\$ 637,021.00
Reserves	\$ 40,000.00	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00
Contingency	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00
TOTAL	\$ 7,219,874.00	\$ 7,662,415.00	\$ 8,374,436.00	\$ 712,021.00
<hr/>				
REVENUES AND CREDITS	2018	2019	2020	Variance 2020-2019
Revenue	\$ 977,525.00	\$ 1,137,139.00	\$ 1,233,798.00	\$ 96,659.00
Surplus		\$ 271,833.00	\$ 105,423.00	\$ (166,410.00)
Carry Overs			\$ 684,684.08	\$ 684,684.08
Transfer to Contingency	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00
Transfer from Prior Year Reserves				\$ -
TOTAL	\$ 1,027,525.00	\$ 1,458,972.00	\$ 2,123,905.08	\$ 664,933.08
<hr/>				
Amount to be raised by Taxation (Expenditures minus Revenues)	\$ 6,192,349.00	\$ 6,203,443.00	\$ 6,250,530.92	\$ 47,087.92
Overlay	\$ 30,961.75	\$ 31,017.22	Set by Commissioners after budget is approved	
TOTAL	\$ 6,223,310.75	\$ 6,234,460.22	\$ 6,250,530.92	
County "LD 1" Growth Factor for 2019: 3.12%				Budget Increase (Decrease) 0.7591%

Washington County 2020 Budget Expenditures by Department

Prepared  
11/13/2019

	2018 Budget	2018 Expended	2019 Budget	2019 Expended YTD	2020 Request	2020 Approved	Variance 2019 Budget vs 2020 Request
Emergency Management	\$ 60,005.00	\$ 52,752.02	\$ 70,496.00	\$ 48,887.04	\$ 71,382.00		\$ 886.00
District Attorney	\$ 280,637.00	\$ 276,382.80	\$ 297,197.00	\$ 233,836.67	\$ 304,500.00		\$ 7,303.00
Administration	\$ 198,695.00	\$ 201,010.83	\$ 232,218.00	\$ 192,802.03	\$ 254,764.00		\$ 22,546.00
Finance	\$ 119,164.00	\$ 114,428.70	\$ 119,998.00	\$ 104,766.85	\$ 125,984.00		\$ 5,986.00
Buildings & Grounds	\$ 327,214.00	\$ 248,311.90	\$ 301,490.00	\$ 266,434.69	\$ 506,937.00		\$ 205,447.00
Regional Comm.	\$ 642,305.00	\$ 690,652.48	\$ 672,266.00	\$ 556,527.86	\$ 730,964.00		\$ 58,698.00
Jail	\$ 1,660,180.00	\$ 1,731,152.96	\$ 1,700,703.00	\$ 2,092,570.41	\$ 1,789,176.00		\$ 88,473.00
Deeds	\$ 184,581.00	\$ 179,078.41	\$ 183,193.00	\$ 147,823.10	\$ 185,577.00		\$ 2,384.00
Probate	\$ 152,562.00	\$ 152,959.86	\$ 165,239.00	\$ 148,060.74	\$ 172,175.00		\$ 6,936.00
Sheriff	\$ 1,170,023.00	\$ 1,192,815.98	\$ 1,468,839.00	\$ 1,098,712.67	\$ 1,522,510.00		\$ 53,671.00
Governmental Third Party	\$ 56,000.00	\$ 56,000.00	\$ 28,000.00	\$ 28,000.00	\$ 56,000.00		\$ 28,000.00
Third Party	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	\$ 12,400.00		\$ 50.00
Insurance	\$ 223,500.00	\$ 84,918.59	\$ 175,500.00	\$ 174,102.78	\$ 304,590.00		\$ 129,090.00
Employee Benefits	\$ 2,034,658.00	\$ 1,263,118.93	\$ 2,153,926.00	\$ 1,264,479.41	\$ 2,171,477.00		\$ 17,551.00
Debt Service	\$ 8,000.00	\$ 6,917.58	\$ 6,000.00	\$ -	\$ 16,000.00		\$ 10,000.00
SUBTOTALS	\$ 7,129,874.00	\$ 6,262,851.04	\$ 7,587,415.00	\$ 6,369,354.25	\$ 8,224,436.00	\$ -	\$ 637,021.00
Capital Reserves	\$ 40,000.00	\$ 19,280.50	\$ 25,000.00	\$ 1,411.67	\$ 50,000.00		\$ 25,000.00
Contingency	\$ 50,000.00	\$ 45,153.63	\$ 50,000.00	\$ 12,560.00	\$ 100,000.00		\$ 50,000.00
TOTALS	\$ 7,219,874.00	\$ 6,327,285.17	\$ 7,662,415.00	\$ 6,383,325.92	\$ 8,374,436.00	\$ -	\$ 712,021.00
							Budget Increase (Decrease)

# Washington County 2020 Budget Revenues by Department

Prepared

11/13/2019

	2018 Budget	2018 Received	2019 Budget	2019 Received YTD	2020 Budget	2020 Approved	Variance 2019 Budget vs 2020 Budget
EMA							
District Attorney	\$ 42,000.00	\$ 51,675.26	\$ 42,000.00	\$ 32,263.91	\$ 42,000.00		\$ -
Administration	\$ 48,750.00	\$ 67,325.92	\$ 61,000.00	\$ 47,508.98	\$ 61,000.00		\$ -
Finance	\$ 22,400.00	\$ 23,704.00	\$ 22,400.00	\$ 23,299.00	\$ 22,400.00		\$ -
Buildings & Grounds	\$ 3,225.00	\$ 19,754.85	\$ 5,425.00	\$ 20,133.88	\$ 16,300.00		\$ 10,875.00
Jail	\$ 54,860.00	\$ 138,783.99	\$ 52,835.00	\$ 133,616.74	\$ 55,342.00		\$ 2,507.00
Deeds	\$ 284,847.00	\$ 391,926.71	\$ 393,051.00	\$ 441,616.11	\$ 443,097.00		\$ 50,036.00
Probate	\$ 324,500.00	\$ 403,814.73	\$ 326,500.00	\$ 251,743.50	\$ 339,500.00		\$ 13,000.00
Sheriff	\$ 52,000.00	\$ 61,217.76	\$ 53,500.00	\$ 40,072.26	\$ 53,500.00		\$ -
Insurance	\$ 135,946.00	\$ 202,137.59	\$ 132,400.00	\$ 147,577.46	\$ 134,000.00		\$ 1,600.00
Employee Benefits	\$ 5,586.00	\$ -	\$ 5,596.00		\$ 5,732.00		\$ 136.00
	\$ 53,411.00	\$ -	\$ 42,422.00		\$ 60,927.00		\$ 18,505.00
TOTALS	\$ 1,027,525.00	\$ 1,360,340.81	\$ 1,137,139.00	\$ 1,137,831.84	\$ 1,233,798.00	\$ -	\$ 96,659.00
EMA							
Federal 50% match	\$ 42,000.00						
	\$ 42,000.00						
District Attorney							
Federal Witness Adv.	\$ 55,000.00						
Admin. Fee-Deferred Disp.	\$ 6,000.00						
	\$ 61,000.00						
Administration							
UT Admin. Fees	\$ 20,000.00						
UT Building Rental	\$ 2,400.00						
	\$ 22,400.00						
Finance							
Anticipated Interest	\$ 16,300.00						
	\$ 16,300.00						
County Taxes Collected in 2018:	\$6,223,311						
Buildings & Grounds							
Me. Coop. Rental	\$ 7,200.00						
Court Reimb.	\$ 48,142.00						
	\$ 55,342.00						
Jail							
BOC Inv Fund	\$ 429,497.00						
Misc. Income	\$ 2,500.00						
Med Co-Pays	\$ 4,100.00						
Court Fees	\$ 7,000.00						
	\$ 443,097.00						
Deeds							
Web Revenue	\$ 4,500.00						
Fees	\$ 290,000.00						
Transfer Tax	\$ 45,000.00						
	\$ 339,500.00						
Sheriff							
MDEA Reimb.	\$ 78,000.00						
Civil Process	\$ 55,000.00						
Ins. Reports	\$ 1,000.00						
	\$ 134,000.00						
Insurance							
MDEA/Court Reim	\$ 5,732.00						
	\$ 5,732.00						
Employee Benefit	\$ 60,927.00						
MDEA/Court Reim	\$ 60,927.00						

# Custom Budget Report

11/13/2019  
Page 1

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency							
3100 Wages	42,947.00	35,944.02	43,404.00	36,726.36	44,272.00	868.00	2.00%
3200 Part Time - Regular	12,438.00	11,692.64	15,216.00	6,736.00	15,684.00	468.00	3.08%
4006 Website Maintenance	0.00	146.25	0.00	0.00	125.00	125.00	100.00%
4104 Auto Expense	1,344.00	1,438.41	2,500.00	1,793.18	2,500.00	0.00	.00%
4105 Auto mileage	0.00	0.00	0.00	86.86	0.00	0.00	.00%
4110 Meals	202.00	220.67	300.00	73.72	300.00	0.00	.00%
4115 Lodging	672.00	558.00	1,200.00	865.00	1,200.00	0.00	.00%
4314 Internet Expense	470.00	700.00	701.00	641.67	701.00	0.00	.00%
5 Telephone bill	672.00	987.05	1,200.00	879.67	1,200.00	0.00	.00%
includes cell phone							
4655 Radios-base repairs/maint	0.00	0.00	250.00	69.00	250.00	0.00	.00%
4675 Equipment Repair/Maintena	235.00	443.41	450.00	605.25	450.00	0.00	.00%
~generator maintenance							
4676 Computer upgrade & mainte	0.00	0.00	0.00	0.00	250.00	250.00	100.00%
4805 Advertising	0.00	60.94	0.00	88.20	75.00	75.00	100.00%
4820 Dues & Bonds	34.00	50.00	50.00	50.00	50.00	0.00	.00%
4835 Postage	50.00	52.49	75.00	28.75	75.00	0.00	.00%
4840 Printing/Publications	0.00	0.00	0.00	40.00	50.00	50.00	100.00%
4940 Training/education	0.00	0.00	500.00	79.00	500.00	0.00	.00%
5335 Office Supplies	538.00	390.64	800.00	99.00	700.00	-100.00	-12.50%
5385 Computer supplies	0.00	67.50	250.00	0.00	0.00	-250.00	-100.00%
7314 Office Equipment	403.00	0.00	1,003.00	25.38	0.00	-1,003.00	-100.00%
7345 Motor Vehicles - Reserve	10,000.00	0.00	13,000.00	0.00	3,000.00	-10,000.00	-76.92%
Emergency Management Agency	70,005.00	52,752.02	80,899.00	48,887.04	71,382.00	-9,517.00	-11.76%

# Custom Budget Report

11/13/2019  
Page 2

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney							
3100 Wages	169,936.00	169,111.92	172,611.00	145,254.83	176,946.00	4,335.00	2.51%
3200 Part Time - Regular	14,926.00	16,289.52	15,076.00	14,532.24	18,820.00	3,744.00	24.83%
4015 Court Witness Fee and Mileage	3,843.00	0.00	7,686.00	0.00	0.00	-7,686.00	-100.00%
4020 Victim/witness Contract	2,402.00	2,425.51	2,402.00	2,028.56	2,402.00	0.00	.00%
4021 Fed Vic-Wit Cont Pmt	20,175.00	25,208.38	27,500.00	22,916.69	27,500.00	0.00	.00%
4080 Transcripts	721.00	0.00	1,442.00	268.50	0.00	-1,442.00	-100.00%
4105 Auto mileage	5,764.00	6,780.18	7,000.00	6,512.46	8,000.00	1,000.00	14.29%
4110 Meals	721.00	336.65	1,000.00	237.87	1,000.00	0.00	.00%
4115 Lodging	961.00	1,260.00	1,500.00	832.50	2,000.00	500.00	33.33%
4115 Internet Expense	672.00	700.00	701.00	641.67	701.00	0.00	.00%
4315 Telephone bill	9,898.52	9,470.69	9,554.83	6,498.53	15,000.00	5,445.17	56.99%
~Machias and Calais							
4411 Calais office rent	2,882.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	.00%
4630 Equipment Lease	2,898.00	2,767.12	2,898.00	2,474.56	2,898.00	0.00	.00%
4676 Computer upgrade & mainte	29,748.91	26,125.31	31,708.60	15,519.19	30,000.00	-1,708.60	-5.39%
4722 Insurance - Other	504.00	29.92	504.00	950.21	1,500.00	996.00	197.62%
4820 Dues & Bonds	1,633.00	1,365.00	1,633.00	837.50	1,633.00	0.00	.00%
4835 Postage	1,921.00	2,080.00	2,500.00	1,802.03	3,000.00	500.00	20.00%
~Machias and Calais							
4840 Printing/Publications	528.00	118.95	528.00	400.98	600.00	72.00	13.64%
5335 Office Supplies	5,284.00	5,267.65	5,284.00	3,980.58	6,000.00	716.00	13.55%
5375 Training & training suppl	865.00	1,045.00	1,000.00	665.00	1,500.00	500.00	50.00%
5510 Statutes & reference book	5,363.87	1,761.30	7,445.57	2,865.00	0.00	-7,445.57	-100.00%
7320 Computer upgrade	2,882.00	0.00	5,882.00	0.00	0.00	-5,882.00	-100.00%
7325 Equipment & furniture	1,441.00	1,239.70	1,642.30	1,617.77	2,000.00	357.70	21.78%
7332 Software Reserve	15,983.83	0.00	17,983.83	0.00	0.00	-17,983.83	-100.00%
~future software purchase							

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney CONT'D							
District Attorney	301,954.13	276,382.80	328,482.13	233,836.67	304,500.00	-23,982.13	-7.30%



# Custom Budget Report

11/13/2019  
Page 4

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration							
3100 Wages	122,445.00	122,123.31	131,617.00	110,986.78	141,663.00	10,046.00	7.63%
4000 Professional services	-693.09	-693.09	25,000.00	9,774.78	25,000.00	0.00	.00%
~TAN Services							
4005 Accounting & Auditing	7,100.00	12,900.00	5,700.00	9,346.25	13,000.00	7,300.00	128.07%
4006 Website Maintenance	0.00	633.75	0.00	0.00	750.00	750.00	100.00%
4105 Auto mileage	7,000.00	4,893.24	9,106.76	3,581.76	7,000.00	-2,106.76	-23.13%
4110 Meals	500.00	335.29	500.00	452.79	750.00	250.00	50.00%
4115 Lodging	1,000.00	259.42	1,740.58	13.80	0.00	-1,740.58	-100.00%
~ Phone Repair/Maintenance	500.00	130.00	500.00	0.00	500.00	0.00	.00%
~ Internet Expense	700.00	720.00	701.00	661.67	701.00	0.00	.00%
4315 Telephone bill	8,500.00	8,525.94	9,000.00	7,530.95	9,000.00	0.00	.00%
4630 Equipment Lease	2,200.00	2,880.45	2,800.00	2,910.25	2,800.00	0.00	.00%
4676 Computer upgrade & mainte	500.00	162.49	1,837.51	1,135.09	1,500.00	-337.51	-18.37%
4805 Advertising	2,229.25	1,975.00	0.00	608.32	1,000.00	1,000.00	100.00%
4820 Dues & Bonds	11,000.00	9,940.70	12,059.30	10,936.35	11,000.00	-1,059.30	-8.78%
4835 Postage	3,032.10	791.26	2,240.84	2,782.53	500.00	-1,740.84	-77.69%
4840 Printing/Publications	0.00	0.00	0.00	35.00	150.00	150.00	100.00%
4920 Miscellaneous	650.00	671.36	650.00	884.97	650.00	0.00	.00%
4930 Registration/enrollment f	250.00	383.55	250.00	405.00	300.00	50.00	20.00%
4940 Training/education	1,500.00	145.00	1,355.00	0.00	0.00	-1,355.00	-100.00%
5335 Office Supplies	1,500.00	1,151.24	1,500.00	683.98	1,500.00	0.00	.00%
5505 Books & periodicals(subsc	200.00	35.00	200.00	91.00	200.00	0.00	.00%
7314 Office Equipment	1,000.00	28.98	1,971.02	10.00	0.00	-1,971.02	-100.00%
7325 Equipment & furniture	300.00	0.00	600.00	69.99	300.00	-300.00	-50.00%
7336 Econ. Dev. - SCEC	24,000.00	24,000.00	24,000.00	24,000.00	28,500.00	4,500.00	18.75%
7340 Archive	9,499.16	9,017.94	8,481.22	5,900.77	8,000.00	-481.22	-5.67%

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration CONT'D							
County Administration	204,912.42	201,010.83	241,810.23	192,802.03	254,764.00	12,953.77	5.36%

# Custom Budget Report

11/13/2019  
Page 6

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 605 County Finance							
3100 Wages	96,314.00	96,314.53	97,272.00	84,916.47	106,533.00	9,261.00	9.52%
4000 Professional services ~payroll	9,400.00	10,131.48	9,400.00	9,152.03	10,500.00	1,100.00	11.70%
4105 Auto mileage	500.00	517.44	500.00	271.04	500.00	0.00	.00%
4110 Meals	200.00	28.95	200.00	40.04	200.00	0.00	.00%
4115 Lodging	350.00	140.61	350.00	119.52	350.00	0.00	.00%
4314 Internet Expense	700.00	699.99	701.00	641.67	701.00	0.00	.00%
4315 Telephone bill	500.00	386.23	375.00	398.76	400.00	25.00	6.67%
4315 Equipment Lease	0.00	0.00	0.00	332.62	350.00	350.00	100.00%
4315 Computer upgrade & mainte	5,600.00	3,232.60	7,967.40	6,132.99	1,100.00	-6,867.40	-86.19%
~TRIO software maintenance							
4805 Advertising	100.00	0.00	100.00	0.00	100.00	0.00	.00%
4820 Dues & Bonds	50.00	50.00	50.00	50.00	50.00	0.00	.00%
4835 Postage	1,350.00	1,290.06	1,500.00	1,031.97	1,500.00	0.00	.00%
4930 Registration/enrollment f	0.00	188.00	0.00	82.00	0.00	0.00	.00%
4940 Training/education	500.00	0.00	1,000.00	0.00	500.00	-500.00	-50.00%
5335 Office Supplies	2,250.00	1,448.81	3,051.19	1,390.04	2,000.00	-1,051.19	-34.45%
7305 County computer upgrade	1,200.00	0.00	2,400.00	207.70	1,200.00	-1,200.00	-50.00%
County Finance	119,014.00	114,428.70	124,866.59	104,766.85	125,984.00	1,117.41	.89%

# Custom Budget Report

11/13/2019  
Page 7

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings							
3100 Wages	131,664.00	131,851.90	132,975.00	112,531.36	143,437.00	10,462.00	7.87%
~court reimburses 1.5 positions							
3150 Regular Full Time Overtime	500.00	0.00	1,000.00	0.00	0.00	-1,000.00	-100.00%
4104 Auto Expense	0.00	0.00	1,000.00	42.69	1,000.00	0.00	.00%
4105 Auto mileage	0.00	0.00	0.00	0.00	250.00	250.00	100.00%
4110 Meals	100.00	0.00	100.00	0.00	100.00	0.00	.00%
4205 Gas/oil/grease vehicles	900.00	805.37	900.00	493.48	900.00	0.00	.00%
4210 Vehicle Mnt	4,691.14	33.98	4,657.16	1,705.23	0.00	-4,657.16	-100.00%
Electricity	18,000.00	19,363.29	22,000.00	13,658.39	22,000.00	0.00	.00%
Sewer bill	4,000.00	5,808.28	6,000.00	4,041.76	6,000.00	0.00	.00%
4311 Water bill	2,000.00	1,543.65	2,000.00	1,114.70	2,000.00	0.00	.00%
4315 Telephone bill	900.00	965.91	900.00	863.42	1,000.00	100.00	11.11%
4605 Parking lot/grounds/snow	7,400.00	6,786.88	9,500.00	5,532.28	11,000.00	1,500.00	15.79%
~cost to be shared by courts							
4610 Building/structure mainte	14,092.84	2,612.57	23,980.27	7,453.30	12,500.00	-11,480.27	-47.87%
4620 Elevator Maintenance Contract	12,522.50	2,605.70	9,916.80	2,113.85	0.00	-9,916.80	-100.00%
~4 elevators (3 to be reimbursed by courts)							
4622 Fire Alarm Inspections	4,707.00	1,293.00	5,414.00	1,806.34	2,000.00	-3,414.00	-63.06%
~Norris contract							
4625 Electrical Repairs	2,000.00	2,503.17	2,000.00	707.95	2,000.00	0.00	.00%
4632 Equipment Repair/Maintena	1,250.00	840.66	1,250.00	334.82	1,250.00	0.00	.00%
4635 HVAC repairs	7,500.00	6,288.66	8,711.34	1,694.73	7,500.00	-1,211.34	-13.91%
4640 Painting (repairs/mainten	500.00	1,082.86	1,000.00	225.06	1,000.00	0.00	.00%
4645 Plumbing (repairs/mainten	1,000.00	82.60	1,917.40	360.63	1,000.00	-917.40	-47.85%
4660 Rubbish Removal/Shredding	1,200.00	1,379.09	1,800.00	1,794.17	1,800.00	0.00	.00%
4940 Training/education	250.00	0.00	500.00	0.00	0.00	-500.00	-100.00%

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings CONT'D							
5205 Fuel - Buildings	24,000.00	27,486.06	37,765.00	22,212.32	35,000.00	-2,765.00	-7.32%
5325 Maintenance supplies	8,763.45	3,158.05	9,105.40	2,686.80	0.00	-9,105.40	-100.00%
5335 Office Supplies	150.00	144.00	150.00	143.88	150.00	0.00	.00%
5405 Uniforms/clothing allowan	400.00	361.06	400.00	351.26	550.00	150.00	37.50%
7205 Building Improvements	107,884.36	25,627.44	132,256.92	81,316.01	225,000.00	92,743.08	70.12%
7210 Courthouse Roof	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100.00%
7324 Safety Reserve	10,000.00	0.00	10,000.00	0.00	0.00	-10,000.00	-100.00%
7325 Equipment & furniture	1,000.00	112.13	1,887.87	90.00	1,000.00	-887.87	-47.03%
7325 Motor Vehicles - Reserve	19,079.17	5,490.00	16,589.17	2,500.00	3,000.00	-13,589.17	-81.92%
7325 Building Signage	500.00	85.59	914.41	660.26	500.00	-414.41	-45.32%
County Buildings	386,954.46	248,311.90	446,590.74	266,434.69	506,937.00	60,346.26	13.51%

# Custom Budget Report

11/13/2019  
Page 9

## Expense

Dept: 607 Regional Communications Center	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3100 Wages	482,863.00	487,063.53	486,573.00	435,055.75	544,283.00	57,710.00	11.86%
3150 Regular Full Time Overtime	35,000.00	36,633.46	35,000.00	24,804.40	30,000.00	-5,000.00	-14.29%
3200 Part Time - Regular	42,000.00	71,163.81	70,000.00	38,121.18	50,000.00	-20,000.00	-28.57%
4004 IT Services Contract	0.00	0.00	0.00	0.00	15,600.00	15,600.00	100.00%
4105 Auto mileage	2,000.00	1,712.44	1,500.00	677.89	1,500.00	0.00	.00%
4110 Meals	1,000.00	886.65	1,000.00	106.46	1,000.00	0.00	.00%
4115 Lodging	1,000.00	240.00	1,760.00	88.28	500.00	-1,260.00	-71.59%
4305 Electricity	8,000.00	8,468.38	8,000.00	7,664.44	8,000.00	0.00	.00%
4305 Internet Expense	700.00	699.99	701.00	641.67	701.00	0.00	.00%
4305 Telephone bill	4,000.00	2,955.27	5,044.73	2,827.33	3,000.00	-2,044.73	-40.53%
4320 Datalines	2,000.00	1,954.80	2,000.00	1,751.28	2,000.00	0.00	.00%
4321 Computer Maintenance Agre	6,738.00	6,450.00	6,738.00	2,700.00	6,738.00	0.00	.00%
~Includes Crimestar							
4420 Lease Musquash Tower site	1,200.00	0.00	2,400.00	0.00	0.00	-2,400.00	-100.00%
4630 Equipment Lease	2,000.00	1,892.41	2,000.00	1,908.95	2,000.00	0.00	.00%
4655 Radios-base repairs/maint	24,000.00	24,000.00	24,000.00	20,000.00	36,000.00	12,000.00	50.00%
~PCT contract							
4675 Equipment Repair/Maintena	500.00	986.27	500.00	592.75	500.00	0.00	.00%
4722 Insurance - Other	3,100.00	3,509.00	3,100.00	3,640.00	3,600.00	500.00	16.13%
4820 Dues & Bonds	404.00	250.00	404.00	492.00	492.00	88.00	21.78%
4835 Postage	50.00	38.52	50.00	39.25	50.00	0.00	.00%
4940 Training/education	2,000.00	1,388.42	2,611.58	913.50	2,000.00	-611.58	-23.42%
5206 Propane-Towers	1,000.00	0.00	1,000.00	0.00	0.00	-1,000.00	-100.00%
5335 Office Supplies	1,500.00	1,494.45	1,500.00	567.66	1,500.00	0.00	.00%
5405 Uniforms/clothing allowan	1,000.00	849.00	1,000.00	0.00	1,000.00	0.00	.00%
5810 Employee Recognition	750.00	0.00	750.00	248.83	0.00	-750.00	-100.00%
7310 Communications Equip. Mainten.	84,665.18	37,018.53	67,646.65	11,551.42	20,000.00	-47,646.65	-70.43%

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 607 Regional Communications Center CONTD							
7325 Equipment & furniture	3,692.00	997.55	2,694.45	2,134.82	500.00	-2,194.45	-81.44%
Regional Communications Center	711,162.18	690,652.48	727,973.41	556,527.86	730,964.00	2,990.59	.41%

# Custom Budget Report

11/13/2019  
Page 11

## Expense

Dept: 609 Registry of Deeds	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3100 Wages	118,971.00	118,970.96	120,343.00	101,827.90	126,277.00	5,934.00	4.93%
4006 Website Maintenance	0.00	48.75	0.00	0.00	0.00	0.00	.00%
4105 Auto mileage	700.00	370.48	1,029.52	0.00	200.00	-829.52	-80.57%
4110 Meals	300.00	132.95	300.00	0.00	300.00	0.00	.00%
4115 Lodging	400.00	592.15	400.00	0.00	600.00	200.00	50.00%
4314 Internet Expense	700.00	700.01	750.00	641.66	750.00	0.00	.00%
4315 Telephone bill	800.00	383.88	916.12	335.78	400.00	-516.12	-56.34%
4630 Equipment Lease	2,702.18	260.41	3,041.77	258.91	0.00	-3,041.77	-100.00%
4630 Rubbish Removal/Shredding	50.00	9.00	0.00	0.00	0.00	0.00	.00%
4630 Computer upgrade & mainte	0.00	0.00	100.00	0.00	100.00	0.00	.00%
4805 Advertising	100.00	0.00	0.00	0.00	0.00	0.00	.00%
4820 Dues & Bonds	150.00	150.00	150.00	150.00	150.00	0.00	.00%
4825 Scanning & Imaging	55,000.00	55,818.00	55,000.00	40,269.75	55,000.00	0.00	.00%
4835 Postage	1,500.00	1,160.28	1,200.00	855.60	1,200.00	0.00	.00%
4920 Miscellaneous	100.00	0.00	50.00	0.00	0.00	-50.00	-100.00%
4930 Registration/enrollment f	100.00	55.00	100.00	0.00	100.00	0.00	.00%
5335 Office Supplies	1,000.00	426.54	1,573.46	638.00	500.00	-1,073.46	-68.22%
5510 Statutes & reference book	110.00	0.00	0.00	0.00	0.00	0.00	.00%
7313 Office Equipment	500.00	0.00	1,000.00	405.65	0.00	-1,000.00	-100.00%
7325 Equipment & furniture	2,500.00	0.00	4,000.00	2,439.85	0.00	-4,000.00	-100.00%
Registry of Deeds	185,683.18	179,078.41	189,953.87	147,823.10	185,577.00	-4,376.87	-2.30%



# Custom Budget Report

11/13/2019  
Page 12

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Initl Req vs Curr Bud Change \$	Initl Req vs Curr Bud Change %
Dept: 610 Registry of Probate							
3100 Wages	112,899.00	112,898.76	121,559.00	110,003.32	123,986.00	2,427.00	2.00%
3200 Part Time - Regular	15,548.00	15,577.90	15,704.00	13,227.60	19,604.00	3,900.00	24.83%
4000 Professional services	8,000.00	8,739.72	8,000.00	6,281.64	9,000.00	1,000.00	12.50%
4105 Auto mileage	700.00	887.44	700.00	821.28	900.00	200.00	28.57%
4110 Meals	700.00	406.33	993.67	558.18	200.00	-793.67	-79.87%
4115 Lodging	700.00	391.58	1,008.42	673.09	700.00	-308.42	-30.58%
4314 Internet Expense	700.00	700.01	701.00	641.66	750.00	49.00	6.99%
4315 Telephone bill	700.00	625.52	750.00	585.56	750.00	0.00	.00%
4315 Equipment Lease	500.00	320.34	560.00	622.35	560.00	0.00	.00%
4315 Equipment Repair/Maintena	0.00	0.00	100.00	0.00	100.00	0.00	.00%
4805 Advertising	0.00	0.00	100.00	0.00	100.00	0.00	.00%
4820 Dues & Bonds	1,000.00	1,038.80	1,050.00	1,428.80	1,050.00	0.00	.00%
4835 Postage	1,675.00	1,509.50	1,675.00	1,153.55	1,675.00	0.00	.00%
4845 Notice Publications	5,000.00	5,500.00	7,500.00	6,101.50	7,500.00	0.00	.00%
5335 Office Supplies	1,000.00	1,193.65	1,000.00	237.59	1,000.00	0.00	.00%
5510 Statutes & reference book	1,000.00	930.31	1,500.00	807.51	1,300.00	-200.00	-13.33%
7320 Computer upgrade	1,500.00	0.00	2,000.00	2,401.89	500.00	-1,500.00	-75.00%
7325 Equipment & furniture	200.00	0.00	400.00	275.22	100.00	-300.00	-75.00%
7370 ICON Docket System	2,240.00	2,240.00	2,240.00	2,240.00	2,400.00	160.00	7.14%
Registry of Probate	154,062.00	152,959.86	167,541.09	148,060.74	172,175.00	4,633.91	2.77%

# Custom Budget Report

11/13/2019  
Page 13

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
dept: 611 Sheriff's Department							
3100 Wages	730,376.00	619,102.93	858,244.00	607,999.15	902,748.00	44,504.00	5.19%
3103 Lubec Wages	0.00	6,489.42	0.00	738.36	0.00	0.00	.00%
3104 Grand Lake Stream Wages	0.00	3,740.00	0.00	3,230.00	0.00	0.00	.00%
3105 SO-Outside Detail	0.00	4,880.00	0.00	11,666.25	0.00	0.00	.00%
3106 MDEA Regular Wages	0.00	117,665.20	0.00	100,252.00	0.00	0.00	.00%
3107 MDEA Overtime Wages	0.00	5,436.69	0.00	3,834.00	0.00	0.00	.00%
3108 MDEA Hazard Pay	0.00	100.00	0.00	10.00	0.00	0.00	.00%
3109 Jonesport Wages	0.00	0.00	0.00	7,796.37	0.00	0.00	.00%
3110 Regular Full Time Overtime	30,000.00	55,378.46	52,900.00	56,089.65	68,000.00	15,100.00	28.54%
3111 Part Time - Regular	18,000.00	35,946.82	25,000.00	29,015.39	10,000.00	-15,000.00	-60.00%
3240 Civil Process	25,000.00	20,095.00	25,000.00	17,285.00	25,000.00	0.00	.00%
4000 Professional services	4,400.00	699.00	4,301.00	1,400.00	0.00	-4,301.00	-100.00%
4004 IT Services Contract	0.00	0.00	0.00	0.00	15,600.00	15,600.00	100.00%
4105 Auto mileage	1,000.00	1,342.44	1,000.00	1,232.14	1,200.00	200.00	20.00%
4110 Meals	1,000.00	493.85	1,506.15	475.89	0.00	-1,506.15	-100.00%
4115 Lodging	3,000.00	3,887.32	4,000.00	2,160.46	4,000.00	0.00	.00%
4117 Tolls	0.00	12.30	0.00	0.00	0.00	0.00	.00%
4120 Other Travel Expense	0.00	12.00	0.00	0.00	0.00	0.00	.00%
4140 Civil Process Expenses	35,000.00	21,036.55	30,000.00	16,730.82	30,000.00	0.00	.00%
4205 Gas/oil/grease vehicles	43,000.00	55,746.00	65,750.00	49,542.50	90,000.00	24,250.00	36.88%
4210 Vehicle Mnt	24,500.00	36,266.67	48,500.00	25,245.35	40,000.00	-8,500.00	-17.53%
4305 Electricity	2,400.00	2,400.00	2,400.00	1,800.00	2,400.00	0.00	.00%
4314 Internet Expense	700.00	748.18	701.00	641.66	701.00	0.00	.00%
4315 Telephone bill	19,591.62	22,842.02	18,550.00	23,668.64	23,200.00	4,650.00	25.07%
4610 Building/structure mainte	0.00	-20.00	0.00	0.00	0.00	0.00	.00%
~included in 606-7205							
4630 Equipment Lease	2,100.00	2,227.73	2,600.00	2,258.08	2,600.00	0.00	.00%

# Custom Budget Report

11/13/2019  
Page 14

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 611 Sheriff's Department CONT'D							
4656 Mobile radios/repairs-mal	1,000.00	376.00	1,624.00	673.98	500.00	-1,124.00	-69.21%
4660 Rubbish Removal/Shredding	0.00	31.50	0.00	0.00	0.00	0.00	.00%
4676 Computer upgrade & mainte	7,289.64	5,135.92	14,153.72	21,274.62	5,000.00	-9,153.72	-64.67%
4820 Dues & Bonds	750.00	615.00	750.00	615.00	750.00	0.00	.00%
4835 Postage	2,500.00	2,082.01	2,500.00	1,513.92	2,500.00	0.00	.00%
4840 Printing/Publications	1,750.00	1,356.08	1,750.00	-799.68	0.00	-1,750.00	-100.00%
4905 Criminal Investigation ex	3,000.00	1,860.93	4,139.07	5,985.75	3,000.00	-1,139.07	-27.52%
4940 Training/education	22,368.44	-17,588.02	59,956.46	36,638.14	0.00	-59,956.46	-100.00%
5360 Public Safety	5,000.00	4,816.57	5,000.00	1,099.96	5,000.00	0.00	.00%
5385 Computer supplies	13,011.00	8,124.10	17,897.90	11,250.00	13,011.00	-4,886.90	-27.30%
5405 Uniforms/clothing allowan	3,000.00	2,915.28	5,000.00	1,616.58	5,000.00	0.00	.00%
5510 Statutes & reference book	1,588.64	0.00	1,588.64	1,588.64	0.00	-1,588.64	-100.00%
5520 FireArm Associated Expense	8,000.00	7,711.19	12,593.00	11,469.81	10,000.00	-2,593.00	-20.59%
7050 Training Reserve	1,200.00	187.00	2,513.00	2,700.00	0.00	-2,513.00	-100.00%
7320 Computer upgrade	0.00	0.00	7,800.00	7,348.94	1,500.00	-6,300.00	-80.77%
7325 Equipment & furniture	0.00	0.00	0.00	-20,000.00	20,000.00	20,000.00	100.00%
7345 Motor Vehicles - Reserve	1,000.00	-991.45	2,991.45	211.94	7,800.00	0.00	.00%
7346 Motor Vehicle Equipment Res	148,053.80	130,207.70	193,846.10	981.55	1,000.00	-1,991.45	-66.57%
7350 Portable Radio	36,000.00	30,061.72	59,938.28	9,025.00	176,000.00	-17,846.10	-9.21%
7390 Bullet-proof vests	0.00	0.00	2,550.00	34,838.82	54,000.00	-5,938.28	-9.91%
Sheriff's Department	2,859.01	-614.13	8,813.14	0.00	2,000.00	-550.00	-21.57%
	1,198,438.15	1,192,815.98	1,553,656.91	7,607.99	0.00	-8,813.14	-100.00%
				1,098,712.67	1,522,510.00	-31,146.91	-2.00%

# Custom Budget Report

11/13/2019  
Page 15

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 614 Governmental Third Party							
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	6,000.00	6,000.00	12,000.00	6,000.00	100.00%
4703 Was.Cty. Extension Associ	40,000.00	40,000.00	20,000.00	20,000.00	40,000.00	20,000.00	100.00%
4704 Downeast RC & D	4,000.00	4,000.00	2,000.00	2,000.00	4,000.00	2,000.00	100.00%
Governmental Third Party	56,000.00	56,000.00	28,000.00	28,000.00	56,000.00	28,000.00	100.00%

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 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	900.00	50.00	5.88%
Third Party Requests	12,350.00	12,350.00	12,350.00	12,350.00	12,400.00	50.00	.40%

# Custom Budget Report

11/13/2019  
Page 17

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 619 Insurance							
4721 Liability Insurance	105,500.00	51,957.98	69,042.02	52,328.80	49,590.00	-19,452.02	-28.17%
4755 Workers Compensation	118,000.00	32,960.61	153,132.60	121,773.98	255,000.00	101,867.40	66.52%
Insurance	223,500.00	84,918.59	222,174.62	174,102.78	304,590.00	82,415.38	37.09%

# Custom Budget Report

11/13/2019  
Page 18

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 620 Employee Benefits							
4724 Health Insurance	1,515,254.00	954,926.99	1,629,448.97	994,334.40	1,609,818.00	-19,630.97	-1.20%
4735 MSRS	242,273.00	135,069.13	286,367.54	106,103.90	272,570.00	-13,797.54	-4.82%
4740 IRA match	15,000.00	13,585.07	15,000.00	6,348.00	18,000.00	3,000.00	20.00%
4750 FICA County match	262,131.00	159,537.74	300,891.36	157,693.11	271,089.00	-29,802.36	-9.90%
Employee Benefits	2,034,658.00	1,263,118.93	2,231,707.87	1,264,479.41	2,171,477.00	-60,230.87	-2.70%

# Custom Budget Report

11/13/2019  
Page 19

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 622 Debt Service							
4800 TAN Interest	8,000.00	6,917.58	7,082.42	0.00	16,000.00	8,917.58	125.91%
Debt Service	8,000.00	6,917.58	7,082.42	0.00	16,000.00	8,917.58	125.91%



# Custom Budget Report

11/13/2019  
Page 20

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 660 Capital Reserves							
7501 Leave Reimbursement Reser	84,956.25	18,271.32	91,684.93	0.00	50,000.00	-41,684.93	-45.47%
7502 Unemployment Reserves	68,517.61	1,009.18	67,508.43	1,411.67	0.00	-67,508.43	-100.00%
Capital Reserves	153,473.86	19,280.50	159,193.36	1,411.67	50,000.00	-109,193.36	-68.59%

# Custom Budget Report

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 662 Contingency							
8001 Contingency	50,000.00	45,153.63	54,846.37	12,560.00	100,000.00	45,153.63	82.33%
Contingency	50,000.00	45,153.63	54,846.37	12,560.00	100,000.00	45,153.63	82.33%

# Custom Budget Report

11/13/2019  
Page 22

## Expense

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 699 County Jail							
1002 Ambulance Services	1,000.00	1,971.64	1,500.00	1,579.72	1,500.00	0.00	.00%
1017 Inmate Medical Svs. Contract	117,880.03	102,471.07	103,528.96	77,554.92	103,000.00	-528.96	-.51%
1026 Psychological Services	8,000.00	4,826.25	12,173.75	6,727.50	9,000.00	-3,173.75	-26.07%
1028 Sanitation/Pest Control	1,300.00	993.00	1,300.00	765.00	1,300.00	0.00	.00%
1102 Automobile Mileage	1,000.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%
1104 Lodging	1,500.00	2,088.40	2,000.00	548.46	2,000.00	0.00	.00%
1105 Meals - Prisoners	750.00	142.46	607.54	191.82	0.00	-607.54	-100.00%
1106 Meals - Staff	1,500.00	2,672.08	1,800.00	1,457.72	1,800.00	0.00	.00%
1107 Other (Tolls, Parking)	115.00	285.50	115.00	127.35	115.00	0.00	.00%
1108 Gasoline	7,749.50	6,909.55	3,500.00	3,914.66	6,000.00	2,500.00	71.43%
1209 Vehicle Repairs and Maint.	4,800.00	3,522.38	6,077.62	3,800.15	4,800.00	-1,277.62	-21.02%
1302 Electric (Utilities)	35,000.00	31,224.21	38,775.79	24,348.36	35,000.00	-3,775.79	-9.74%
1303 Fuel Oil/Heating Oil	30,558.85	26,998.96	32,559.89	22,696.54	29,000.00	-3,559.89	-10.93%
1305 Gas-Propane (Kitchen)	4,835.99	4,362.71	3,500.00	2,756.43	4,000.00	500.00	14.29%
1308 Sewer (Utilities)	11,000.00	12,451.52	11,000.00	8,504.14	12,000.00	1,000.00	9.09%
1310 Telephone/Internet	3,858.51	3,153.48	3,405.03	2,742.89	3,000.00	-405.03	-11.90%
1312 Water (Utilities)	3,000.00	2,126.83	3,873.17	1,472.70	3,000.00	-873.17	-22.54%
1405 Lease Agreement	4,068.00	2,237.00	1,831.00	2,089.37	0.00	-1,831.00	-100.00%
1602 Building Structure Maint.	5,000.00	7,299.26	5,000.00	5,001.75	7,000.00	2,000.00	40.00%
1605 Electrical Maintenance	3,500.00	4,297.43	3,500.00	1,787.61	3,500.00	0.00	.00%
1607 Equip/Furn. Maint.	3,500.00	2,674.08	4,325.92	2,831.35	3,500.00	-825.92	-19.09%
1610 Heating Maintenance	1,500.00	2,588.42	2,000.00	3,503.15	2,500.00	500.00	25.00%
1612 Maintenance Agreements	7,000.00	1,641.76	12,858.24	6,890.00	7,500.00	-5,358.24	-41.67%
1616 Painting	1,000.00	1,714.82	1,000.00	1,308.72	1,400.00	400.00	40.00%
1619 Plumbing Repairs	2,000.00	2,224.51	2,000.00	2,685.56	2,000.00	0.00	.00%
1620 Radio Repair	1,000.00	928.52	1,000.00	0.00	1,000.00	0.00	.00%
1621 Rubbish Removal	3,000.00	2,686.74	3,000.00	2,465.67	3,000.00	0.00	.00%

# Custom Budget Report

11/13/2019  
Page 23

## Expense

Dept: 699 County Jail CONT'D	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
1676 Computer Upgrade/Maintenance ~Includes Crimestar	7,097.78	2,539.30	7,558.48	1,059.95	0.00	-7,558.48	-100.00%
1703 Insurance-Liability	0.00	44,280.22	45,000.00	44,502.01	48,150.00	3,150.00	7.00%
1801 Advertising	150.00	0.00	150.00	0.00	0.00	-150.00	-100.00%
1809 Dues-Professional Organiz.	400.00	248.00	400.00	248.00	400.00	0.00	.00%
1810 Jail Employee Recognition	500.00	320.00	500.00	0.00	500.00	0.00	.00%
1815 Postage	50.00	8.67	50.00	5.77	50.00	0.00	.00%
1817 TAN Interest	2,000.00	2,000.00	2,000.00	0.00	2,000.00	0.00	.00%
1818 Printing/Publications	500.00	566.25	500.00	0.00	500.00	0.00	.00%
1819 Registration/Enrollment Fees	0.00	200.00	0.00	202.00	0.00	0.00	.00%
1909 Training & Education	9,018.34	6,961.89	12,056.45	3,256.54	0.00	-12,056.45	-100.00%
2101 Food	80,000.00	82,734.50	80,000.00	60,235.65	82,000.00	2,000.00	2.50%
2203 Books & Periodicals	0.00	123.97	0.00	0.00	0.00	0.00	.00%
2214 Cleaning Supplies	12,000.00	13,104.84	12,000.00	10,424.87	12,000.00	0.00	.00%
2221 Institutional Bedding	2,600.00	1,904.17	2,600.00	49.95	2,600.00	0.00	.00%
2225 Instit. Misc. Sup. (Medical)	42,146.00	42,159.17	35,000.00	34,081.23	38,000.00	3,000.00	8.57%
2226 Kitchen Supplies	6,000.00	9,077.10	7,000.00	7,028.47	9,000.00	2,000.00	28.57%
2230 Office Supplies	4,000.00	3,947.80	4,000.00	2,332.94	4,000.00	0.00	.00%
2239 Statutes/Reference Books	1,000.00	305.72	1,694.28	264.00	0.00	-1,694.28	-100.00%
2241 Tools & Implements	100.00	0.00	100.00	20.67	50.00	-50.00	-50.00%
2301 Correction Officer Uniforms	7,000.00	6,511.57	7,488.43	3,503.36	7,000.00	-488.43	-6.52%
2303 Prisoner Uniforms	2,500.00	1,618.69	3,381.31	866.53	2,500.00	-881.31	-26.06%
2360 Recruitment & PR	3,400.00	356.28	3,043.72	989.94	0.00	-3,043.72	-100.00%
2805 Computer Upgrade	1,500.00	2,535.16	2,000.00	680.71	2,500.00	500.00	25.00%
2827 Control Panel (fixture)	3,000.00	0.00	4,500.00	0.00	1,500.00	-3,000.00	-66.67%
2845 Motor Vehicles - Reserve	10,000.00	720.95	14,279.05	0.00	5,000.00	-9,279.05	-64.98%
3100 Wages	1,054,927.00	1,118,724.65	1,062,970.00	993,782.45	1,179,963.00	116,993.00	11.01%

# Custom Budget Report

11/13/2019  
Page 24

## Expense

Dept: 699 County Jail CONT'D	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3150 Regular Full Time Overtime	49,732.33	53,037.36	40,800.00	80,133.79	50,800.00	10,000.00	24.51%
3200 Part Time - Regular	154,488.00	101,501.92	149,798.00	53,231.11	76,798.00	-73,000.00	-48.73%
4000 Professional services	0.00	0.00	0.00	125.00	150.00	150.00	100.00%
4004 IT Services Contract	0.00	0.00	0.00	0.00	15,600.00	15,600.00	100.00%
4724 Health Insurance	0.00	513,170.44	4,886.60	402,361.20	0.00	-4,886.60	-100.00%
4735 MSRS	0.00	104,431.63	0.00	81,986.63	0.00	0.00	.00%
4750 FICA County match	0.00	98,033.79	0.00	74,349.15	0.00	0.00	.00%
4755 Workers Compensation	0.00	57,546.56	0.00	43,638.91	0.00	0.00	.00%
4755 Communications Equip. Mainten.	0.00	524.74	0.00	0.00	0.00	0.00	.00%
4755 Replacement locks	0.00	395.25	0.00	5,117.75	1,200.00	1,200.00	100.00%
7325 Equipment & furniture	0.00	252.21	0.00	340.29	0.00	0.00	.00%
County Jail	1,719,525.33	2,504,335.38	1,767,988.23	2,092,570.41	1,789,176.00	21,187.77	1.20%
Expense Totals:	7,589,692.71	7,100,467.59	8,345,116.84	6,383,325.92	8,374,436.00	29,319.16	.35%

# Custom Budget Report

11/13/2019  
Page 25

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency							
6208 Federal Matching Funds	42,000.00	48,474.18	42,000.00	27,228.66	42,000.00	0.00	.00%
6210 State Matching Funds	0.00	3,201.08	0.00	5,035.25	0.00	0.00	.00%
Emergency Management Agency	42,000.00	51,675.26	42,000.00	32,263.91	42,000.00	0.00	.00%

# Custom Budget Report

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney							
6315 Witness Advocate(Federal)	43,250.00	55,000.03	55,000.00	41,249.98	55,000.00	0.00	.00%
6316 Witness Advocate (State)	0.00	4,583.33	0.00	0.00	0.00	0.00	.00%
6321 Admin. Fee-Deferred Disp.	5,500.00	7,625.00	6,000.00	4,905.00	6,000.00	0.00	.00%
6325 Miscellaneous Income	0.00	117.56	0.00	1,354.00	0.00	0.00	.00%
District Attorney	48,750.00	67,325.92	61,000.00	47,508.98	61,000.00	0.00	.00%

# Custom Budget Report

11/13/2019  
Page 27

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration							
6400 County Tax	0.00	6,223,311.00	0.00	6,228,483.50	0.00	0.00	.00%
6402 UT Payment in Lieu of Taxes	0.00	1,250.00	0.00	0.00	0.00	0.00	.00%
6455 Misc. receipts	0.00	54.00	0.00	21,499.00	0.00	0.00	.00%
6475 UT Admin. Fees	20,000.00	20,000.00	20,000.00	200.00	20,000.00	0.00	.00%
6476 UT Building Rental	2,400.00	2,400.00	2,400.00	1,600.00	2,400.00	0.00	.00%
County Administration	22,400.00	6,247,015.00	22,400.00	6,251,782.50	22,400.00	0.00	.00%



# Custom Budget Report

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 605 County Finance							
6500 INTEREST INCOME - G/F	2,800.00	16,843.35	5,000.00	16,580.56	15,000.00	10,000.00	200.00%
6501 Deeds Interest - ICS Acct.	250.00	1,953.93	250.00	2,615.17	900.00	650.00	260.00%
6502 Jail Interest - ICS Acct.	175.00	957.57	175.00	938.15	400.00	225.00	128.57%
County Finance	3,225.00	19,754.85	5,425.00	20,133.88	16,300.00	10,875.00	200.46%

# Custom Budget Report

11/13/2019  
Page 29

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings							
6645 Building Rental Wcky Ext	7,200.00	7,200.00	7,200.00	0.00	7,200.00	0.00	.00%
6650 Court Costs Reimbursement	47,660.00	131,583.99	45,635.00	133,616.74	48,142.00	2,507.00	5.49%
County Buildings	54,860.00	138,783.99	52,835.00	133,616.74	55,342.00	2,507.00	4.74%

# Custom Budget Report

11/13/2019  
Page 30

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 609 Registry of Deeds							
6064 Web Revenues	4,500.00	5,459.28	4,500.00	5,186.29	4,500.00	0.00	.00%
6065 Register of Deeds Fees	280,000.00	324,890.19	280,000.00	195,777.92	290,000.00	10,000.00	3.57%
6066 Transfer tax	40,000.00	54,073.26	42,000.00	42,640.29	45,000.00	3,000.00	7.14%
6068 Surcharge	0.00	19,392.00	0.00	8,139.00	0.00	0.00	.00%
Registry of Deeds	324,500.00	403,814.73	326,500.00	251,743.50	339,500.00	13,000.00	3.98%

# Custom Budget Report

11/13/2019  
Page 31

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 610 Registry of Probate							
6101 SURCHARGE	2,000.00	2,990.00	2,500.00	1,940.00	2,500.00	0.00	.00%
6102 Register of Probate Fees	50,000.00	58,561.29	51,000.00	38,713.93	51,000.00	0.00	.00%
6103 Interest - Account of Shafer	0.00	-333.33	0.00	-581.67	0.00	0.00	.00%
Registry of Probate	52,000.00	61,217.76	53,500.00	40,072.26	53,500.00	0.00	.00%

# Custom Budget Report

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 611 Sheriff's Department							
6113 MDEA Reimbursement	75,146.00	129,108.62	76,500.00	73,496.32	78,000.00	1,500.00	1.96%
6175 Sheriff Civil Process	60,000.00	49,844.16	55,000.00	46,131.35	55,000.00	0.00	.00%
6176 Sheriff Insurance Reports	800.00	990.00	900.00	1,238.13	1,000.00	100.00	11.11%
6179 DETAIL FEES	0.00	13,345.00	0.00	15,450.00	0.00	0.00	.00%
6182 Grand Lake Stream Patrol	0.00	0.00	0.00	3,960.00	0.00	0.00	.00%
6183 Jonesport Patrol	0.00	0.00	0.00	7,301.66	0.00	0.00	.00%
6184 Lubec Patrol	0.00	8,849.81	0.00	0.00	0.00	0.00	.00%
Sheriff's Department	135,946.00	202,137.59	132,400.00	147,577.46	134,000.00	1,600.00	1.21%

# Custom Budget Report

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 619 Insurance							
6190 Worker's Comp Reimbursement	5,586.00	0.00	5,596.00	0.00	5,732.00	136.00	2.43%
Insurance	5,586.00	0.00	5,596.00	0.00	5,732.00	136.00	2.43%

# Custom Budget Report

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 620 Employee Benefits							
6201 Reimbursement	53,411.00	0.00	42,422.00	0.00	60,927.00	18,505.00	43.62%
Employee Benefits	53,411.00	0.00	42,422.00	0.00	60,927.00	18,505.00	43.62%

# Custom Budget Report

11/13/2019  
Page 35

## Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
ept: 699 County Jail							
6950 BOC Investment Fund	273,847.00	382,197.19	378,961.00	429,497.60	429,497.00	50,536.00	13.34%
6953 ME Pretrial/Home Monitor	250.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
6956 Misc Income (SSI Payments)	2,500.00	2,808.00	2,500.00	3,480.00	2,500.00	0.00	.00%
6959 MEDICAL CO-PAYS	3,000.00	3,964.55	4,100.00	3,278.18	4,100.00	0.00	.00%
5961 Community Confine. Pgm	250.00	0.00	250.00	125.00	0.00	-250.00	-100.00%
5963 Court Surcharge/Fees	5,000.00	2,956.97	7,000.00	5,235.33	7,000.00	0.00	.00%
County Jail	284,847.00	391,926.71	393,061.00	441,616.11	443,097.00	50,036.00	12.73%
Revenue Totals:	1,027,525.00	7,583,651.81	1,137,139.00	7,366,315.34	1,233,798.00	96,659.00	8.50%



**COUNTY TAX FOR 2019**

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 \$6,234,460 the sum as granted by resolve of the Washington County Budget Advisory Committee and the Washington County Commissioners being \$6,203,443 plus an overlay added by the County of Washington being \$31,017 and the tax rate being 0.00172008835 per dollar, as fixed by the Washington County Commissioners on January 10, 2019.

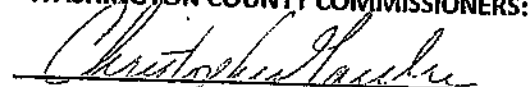
Municipality	2019 State Valuation		2019 Mill Rate		2019 Tax (Rounded to nearest whole dollar)
Addison	\$141,700,000	x	0.00172008835	=	\$243,737
Alexander	\$55,350,000	x	0.00172008835	=	\$95,207
Baileyville	\$316,350,000	x	0.00172008835	=	\$544,150
Baring Plantation	\$12,700,000	x	0.00172008835	=	\$21,845
Beals	\$72,050,000	x	0.00172008835	=	\$123,932
Beddington	\$52,350,000	x	0.00172008835	=	\$90,047
Calais	\$165,200,000	x	0.00172008835	=	\$284,159
Charlotte	\$28,800,000	x	0.00172008835	=	\$49,539
Cherryfield	\$90,900,000	x	0.00172008835	=	\$156,356
Codyville Plantation	\$6,950,000	x	0.00172008835	=	\$11,955
Columbia	\$55,150,000	x	0.00172008835	=	\$94,863
Columbia Falls	\$35,100,000	x	0.00172008835	=	\$60,375
Cooper	\$24,500,000	x	0.00172008835	=	\$42,142
Crawford	\$18,000,000	x	0.00172008835	=	\$30,962
Cutler	\$63,650,000	x	0.00172008835	=	\$109,484
Danforth	\$58,350,000	x	0.00172008835	=	\$100,367
Deblois	\$36,750,000	x	0.00172008835	=	\$63,213
Dennysville	\$19,000,000	x	0.00172008835	=	\$32,682
East Machias	\$88,250,000	x	0.00172008835	=	\$151,798
Eastport	\$145,850,000	x	0.00172008835	=	\$250,875
Grand Lake Stream Plantation	\$36,900,000	x	0.00172008835	=	\$63,471
Harrington	\$118,550,000	x	0.00172008835	=	\$203,916
Jonesboro	\$62,100,000	x	0.00172008835	=	\$106,817
Jonesport	\$156,050,000	x	0.00172008835	=	\$268,420
Lubec	\$169,900,000	x	0.00172008835	=	\$292,243
Machias	\$136,850,000	x	0.00172008835	=	\$235,394
Machiasport	\$119,250,000	x	0.00172008835	=	\$205,121
Marshfield	\$37,200,000	x	0.00172008835	=	\$63,987
Meddybemps	\$26,700,000	x	0.00172008835	=	\$45,926
Milbridge	\$168,300,000	x	0.00172008835	=	\$289,491
Northfield	\$52,850,000	x	0.00172008835	=	\$90,907
Pembroke	\$71,350,000	x	0.00172008835	=	\$122,728

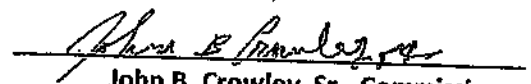
Perry	\$94,950,000	x	0.00172008835	=	\$163,322
Princeton	\$60,600,000	x	0.00172008835	=	\$104,237
Robbinston	\$49,850,000	x	0.00172008835	=	\$85,746
Roque Bluffs	\$75,000,000	x	0.00172008835	=	\$129,007
Steuben	\$167,650,000	x	0.00172008835	=	\$288,373
Talmadge	\$7,550,000	x	0.00172008835	=	\$12,987
Topsfield	\$19,650,000	x	0.00172008835	=	\$33,800
Vanceboro	\$9,500,000	x	0.00172008835	=	\$16,341
Waite	\$10,050,000	x	0.00172008835	=	\$17,287
Wesley	\$20,850,000	x	0.00172008835	=	\$35,864
Whiting	\$69,450,000	x	0.00172008835	=	\$119,460
Whitneyville	\$14,100,000	x	0.00172008835	=	\$24,253
Passamaquoddy Nation	\$5,050,000	x	0.00172008835	=	\$8,686
Subtotal—All Municipalities	\$3,247,200,000				\$5,585,471
Unorganized Territory	\$377,300,000	x	0.00172008835	=	\$648,989
Subtotal—Unorganized Territory	\$377,300,000				\$648,989
TOTAL VALUATION/TAX	\$3,624,500,000				\$6,234,460


**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 C. Holmes, or Ms. Holmes's successor by September 1, 2019.

WASHINGTON COUNTY COMMISSIONERS:

  
Christopher M. Gardner, Chairman

  
John B. Crowley, Sr., Commissioner

  
Vinton E. Cassidy, Commissioner

A true copy.

Attest:

  
Betsy Fitzgerald, County Manager

Date:

2-7-19

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

**County of Washington, Maine**

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

**December 31, 2018**

**Ron L. Beaulieu & Company**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**COUNTY OF WASHINGTON, MAINE**

**DECEMBER 31, 2018**

**CONTENTS**

	<b>PAGE</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1 - 3</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>4.1 - 4.7</b>
<b>MANAGEMENT'S FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT WIDE FINANCIAL STATEMENTS</b>	
<b>STATEMENT A – STATEMENT OF NET POSITION</b>	<b>5</b>
<b>STATEMENT B – STATEMENT OF ACTIVITIES</b>	<b>6</b>
<b>FUND FINANCIAL STATEMENTS</b>	
<b>STATEMENT C – BALANCE SHEET – GOVERNMENTAL FUNDS</b>	<b>7</b>
<b>STATEMENT D – RECONCILIATION OF THE BALANCE SHEET –                 GOVERNMENTAL FUNDS TO THE STATEMENT OF NET                 POSITION</b>	<b>8</b>
<b>STATEMENT E – STATEMENT OF REVENUES, EXPENDITURES AND CHANGES                 IN FUND BALANCES – GOVERNMENTAL FUNDS</b>	<b>9 - 10</b>
<b>STATEMENT F – RECONCILIATION OF THE STATEMENT OF REVENUES,                 EXPENDITURES AND CHANGES IN FUND BALANCES OF                 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES</b>	<b>11</b>
<b>STATEMENT G – STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS</b>	<b>12</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>13 - 34</b>
<b>MANAGEMENT'S REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>SCHEDULE A – SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND                 BALANCE – BUDGET AND ACTUAL – GENERAL FUND</b>	<b>35</b>
<b>SCHEDULE B – SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION                 LIABILITY – LAST TEN YEARS</b>	<b>36</b>
<b>SCHEDULE C – SCHEDULE OF CONTRIBUTIONS – LAST TEN YEARS</b>	<b>37</b>

**COUNTY OF WASHINGTON, MAINE**

**DECEMBER 31, 2018**

**CONTENTS**

	<b>PAGE</b>
<b>SCHEDULE D – SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS – HEALTH INSURANCE – LAST TEN YEARS</b>	<b>38</b>
<b>SCHEDULE E – SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY – LIFE INSURANCE – LAST TEN YEARS</b>	<b>39</b>
<b>SCHEDULE F – SCHEDULE OF CONTRIBUTIONS – OPEB LIFE INSURANCE – LAST TEN YEARS</b>	<b>40</b>
<b>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>41</b>

# Ron L. Beaulieu & Company

## CERTIFIED PUBLIC ACCOUNTANTS

[www.rlbco.com](http://www.rlbco.com)  
[accting@rlbco.com](mailto:accting@rlbco.com)

41 Bates Street  
Portland, Maine 04103

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

### INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of  
County of Washington, Maine  
Machias, 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, 2018, 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, 2018, 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, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4.1 through 4.7, budgetary comparison information on pages 35 and 41, and post-employment benefits schedules on pages 36 through 40, 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 11, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Washington, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Washington, Maine's internal control over financial reporting and compliance.

*Ron L. Beaulieu & Co.*

Portland, Maine  
February 11, 2020



**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, 2018**

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, 2018. Please read this in conjunction with the County's financial statements.

**Financial Statement Overview**

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

**Government-Wide Financial Statement**

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

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

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

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

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

### **Fund Financial Statements**

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

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

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

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

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

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

### **Notes to the Financial Statements**

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

### **Required Supplementary Information**

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

### **Other Supplementary Information**

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

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the County's governmental activities. The County's total net position increased by \$1,090,450.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirement – decreased by \$131,223, bringing the balance to \$145,206, at the end of this year.

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

<b>Assets:</b>	<b>2018</b>	<b>2017</b>
Current Assets	5,426,867	3,948,359
Capital Assets	1,556,940	1,608,017
Total Assets	6,983,807	5,556,376
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	425,506	975,308
Total Deferred Outflows of Resources	425,506	975,308
<b>Liabilities:</b>		
Current Liabilities	287,588	219,971
Long-term Debt Outstanding	2,274,286	2,131,524
Total Liabilities	2,561,874	2,351,495
<b>Deferred Inflows of Resources:</b>		
Deferred Inflows Related to Pensions	329,047	752,247
Total Deferred Inflows of Resources	329,047	752,247
<b>Net Position:</b>		
Net Investment in Capital Assets	1,556,940	1,608,017
Restricted	2,816,246	1,543,496
Unrestricted	145,206	276,429
Total Net Position	4,518,392	3,427,942

**Revenue and Expenses**

Revenues increased by 18.35 %, while total expenses increased 2.45 %.

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

	<b>2018</b>	<b>2017</b>
<b>REVENUES</b>		
<i>General Revenue</i>		
Taxes	6,224,561	5,783,597
Excise Taxes	255,614	
Interest	25,500	5,856
Miscellaneous	224,289	1,653,639

Transfers In from Other Funds		----
<b>Table 2 continued</b>	<b>2018</b>	<b>2017</b>
<i>Program Revenue</i>		
Charges for services	655,466	741,791
Other grants/contracts	2,831,218	447,952
Total Revenue	10,216,648	8,632,835
<b>EXPENDITURES</b>		
WC:OC	82,146	21,256
Homeland security	9,862	----
Superior court	----	----
FEMA	----	2,559
EMA	111,458	116,095
BIDP	----	----
District attorney	286,055	270,045
County administration	197,288	232,990
County finance	115,985	128,114
County buildings	244,238	420,623
Regional communications center	786,000	627,585
Deeds	187,822	234,032
Probate	154,901	153,193
Sheriff	1,091,225	960,679
Sheriff's department grants	56,000	56,000
Governmental third-party requests	12,350	12,350
Insurance	84,919	92,616
Employee benefits	1,087,654	1,269,239
Debt service interest	6,918	7,141
Capital reserves	19,281	12,304
County jail	2,486,400	2,539,637
EDA	---	104,800
Court move-deeds	80,021	62,036
Other Expenses (UT/TIF)	2,120,298	1,677,281
Total Expenses	9,220,821	9,000,575
Change in Net Position	995,827	(367,740)
NET POSITION January 1 (revised to include UT/TIF)	3,374,755	3,745,136
Prior Period Adjustment	147,810	14,579
NET POSITION December 31	4,518,392	3,377,396

## 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,**

	2018	2017
General Fund:		
Committed	846,787	512,053
Restricted	2,816,246	1,543,496
Assigned	---	---
Unassigned	1,467,862	1,641,495
Non-Spendable	8,384	31,345
Total General Fund	5,139,279	3,728,389

### 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 \$371,236 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 \$4,351.

The fund balance, attributable to the General Fund only, increased by \$366,885 from the prior fiscal year.

### Capital Asset and Debt Administration

#### Capital Assets

As of December 31, 2018, the net book value of capital assets recorded by the County decreased by \$51,077 over the prior year. The decrease was due to capital additions of \$209,675 and depreciation of \$260,752.

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

	2018	2017
Construction in Progress	---	---
Land	76,371	76,371
Buildings and improvements	174,960	284,537
Vehicles, Machinery, Equipment	1,305,609	1,247,109
Total	1,556,940	1,608,017

#### **Debt**

At December 31, 2018, 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, 2018

STATEMENT A

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 4,663,348
Taxes receivable (net)	-
Accounts receivable (net)	-
Loan receivable (net)	727,980
Due from employees (net)	1,909
Due from other governments (net)	25,235
Interfund receivables	11
Prepaid expenses	8,384
Capital assets	
Land	76,371
Other capital assets, net of depreciation	1,480,569
Total capital assets	1,556,940
<b>TOTAL ASSETS</b>	<b>6,983,807</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	362,140
Deferred outflows related to OPEB - health insurance	54,033
Deferred outflows related to OPEB - life insurance	9,333
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>425,506</b>
<b>LIABILITIES</b>	
Accounts payable	107,207
Payroll liabilities	136,117
Due to other governments	44,264
Interfund payables	-
Long-term liabilities	
Due within one year	-
Due in more than one year	2,274,286
<b>TOTAL LIABILITIES</b>	<b>2,561,874</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	310,897
Deferred inflows related to OPEB - life insurance	18,150
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>329,047</b>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	1,556,940
Restricted for:	
Deed and Probate	326,540
Unorganized Territory	376,845
UT TIF	2,112,861
Unrestricted	145,206
<b>TOTAL NET POSITION</b>	<b>\$ 4,518,392</b>

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, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
WC:OC	\$ 82,146	\$ -	\$ 3	\$ -	\$ (82,143)
Homeland security	9,862	-	-	-	(9,862)
FEMA	-	-	28,592	-	28,592
EMA	111,458	3,201	48,474	-	(59,783)
BIDP	-	-	19	-	19
District attorney	286,055	65,420	-	-	(220,635)
County administration	197,288	100,597	-	-	(96,691)
County finance	115,985	-	-	-	(115,985)
County buildings	244,238	-	-	-	(244,238)
Regional communications center	786,000	-	-	-	(786,000)
Deeds	187,822	349,741	-	-	161,919
Probate	154,901	61,978	-	-	(92,923)
Sheriff	1,091,225	74,529	-	-	(1,016,696)
Sheriffs department grants	56,000	-	-	-	(56,000)
Governmental third party requests	12,350	-	-	-	(12,350)
Insurance	84,919	-	-	-	(84,919)
Employee benefits	1,087,654	-	-	-	(1,087,654)
Capital reserves	19,281	-	-	-	(19,281)
County jail	2,486,400	-	389,119	-	(2,097,281)
Court move - deeds	80,021	-	-	-	(80,021)
Unorganized territories	2,120,298	-	2,365,011	-	244,713
Other expenses	-	-	-	-	-
Debt service interest	6,918	-	-	-	(6,918)
Capital outlay	-	-	-	-	-
Total governmental activities	\$ 9,220,821	\$ 655,466	\$ 2,831,218	\$ -	(5,734,137)
General revenues:					
Taxes from cities and towns					6,224,561
Excise taxes					255,614
Interest					25,500
Other revenue					224,289
Total general revenue					6,729,964
Change in net position					995,827
Net position - January 1 - original					3,374,755
Prior period adjustment					147,810
Net position - January 1 - revised					3,522,565
Net position - December 31					\$ 4,518,392

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

**COUNTY OF WASHINGTON, MAINE  
BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

**STATEMENT C**

	Major			Total Governmental Funds
	General	Unorganized Territory	U.T. TIF	
<b>ASSETS</b>				
Cash	\$ 2,893,844	\$ 384,623	\$ 1,384,881	\$ 4,663,348
Taxes receivable (net)	-	-	-	-
Accounts receivable (net)	-	-	-	-
Loans receivable (net)	-	-	727,980	727,980
Due from employees (net)	1,908	-	-	1,908
Due from other governments (net)	25,235	-	-	25,235
Prepaid expenses	8,205	179	-	8,384
Interfund receivables	11	-	-	11
<b>TOTAL ASSETS</b>	<b>\$ 2,929,203</b>	<b>\$ 384,802</b>	<b>\$ 2,112,861</b>	<b>\$ 5,426,866</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 107,207	\$ -	\$ -	\$ 107,207
Payroll liabilities	136,117	-	-	136,117
Due to other governments	36,485	7,778	-	44,263
Interfund payables	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>279,809</b>	<b>7,778</b>	<b>-</b>	<b>287,587</b>
<b>FUND BALANCES</b>				
Nonspendable	8,205	179	-	8,384
Restricted	326,540	376,845	2,112,861	2,816,246
Committed	846,787	-	-	846,787
Assigned	-	-	-	-
Unassigned	1,467,862	-	-	1,467,862
<b>TOTAL FUND BALANCES</b>	<b>2,649,394</b>	<b>377,024</b>	<b>2,112,861</b>	<b>5,139,279</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,929,203</b>	<b>\$ 384,802</b>	<b>\$ 2,112,861</b>	<b>\$ 5,426,866</b>

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

## STATEMENT D

COUNTY OF WASHINGTON, MAINE  
 RECONCILIATION OF THE BALANCE SHEET –  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
 DECEMBER 31, 2018

Fund balances - total governmental funds	\$ 5,139,279
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets	1,556,940
Deferred outflows related to pensions	362,140
Deferred outflows related to OPEB - health insurance	54,033
Deferred outflows related to OPEB - life insurance	9,333
Long-term liabilities - due within one year	-
Long-term liabilities - due in more than one year	(2,274,286)
Deferred inflows related to pensions	(310,897)
Deferred inflows related to OPEB	<u>(18,150)</u>
Net position of governmental activities	<u>\$ 4,518,392</u>

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

## STATEMENT E

**COUNTY OF WASHINGTON, MAINE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Major			Total Governmental Funds
	General	Unorganized Territory	U.T. TIF	
<b>REVENUES</b>				
Taxes from cities and towns	\$ 6,224,561	\$ -	\$ -	\$ 6,224,561
Excise tax	-	255,614	-	255,614
Charges for services	655,466	-	-	655,466
Intergovernmental revenues	466,207	1,116,356	1,248,654	2,831,217
Interest	20,586	4,914	-	25,500
Other revenue	224,290	-	-	224,290
<b>TOTAL REVENUES</b>	<b>7,591,110</b>	<b>1,376,884</b>	<b>1,248,654</b>	<b>10,216,648</b>
<b>EXPENDITURES</b>				
Current:				
WC/OC	\$ 82,146	\$ -	\$ -	\$ 82,146
Homeland security	9,862	-	-	9,862
FEMA	-	-	-	-
EMA	55,834	-	-	55,834
District attorney	286,055	-	-	286,055
County administration	197,288	-	-	197,288
County finance	115,985	-	-	115,985
County buildings	242,301	-	-	242,301
Regional communications center	676,423	-	-	676,423
Deeds	187,822	-	-	187,822
Probate	154,901	-	-	154,901
Sheriff	1,071,216	-	-	1,071,216
Sheriff's department grants	56,000	-	-	56,000
Governmental third party requests	12,350	-	-	12,350
Insurance	84,919	-	-	84,919
Employee benefits	1,263,119	-	-	1,263,119
Capital reserves	19,281	-	-	19,281
County jail	2,584,140	-	-	2,584,140
Court move - deeds	80,021	-	-	80,021
Unorganized territories	-	1,334,023	786,275	2,120,298
Other expenses	-	-	-	-
Debt Service:				
Interest	6,918	-	-	6,918
Capital outlay	209,675	-	-	209,675
<b>TOTAL EXPENDITURES</b>	<b>7,396,256</b>	<b>1,334,023</b>	<b>786,275</b>	<b>9,516,554</b>

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, 2018

	Major			Total
	General	Unorganized Territory	U.T. TIF	Governmental Funds
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 194,854	\$ 42,861	\$ 462,379	\$ 700,094
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Transfer out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCES	194,854	42,861	462,379	700,094
FUND BALANCE - JANUARY 1 - ORIGINAL	2,459,837	334,163	931,748	3,725,748
PRIOR PERIOD ADJUSTMENT	(5,297)	-	718,734	713,437
FUND BALANCE - JANUARY 1 - REVISED	2,454,540	334,163	1,650,482	4,439,185
FUND BALANCE - DECEMBER 31	\$ 2,649,394	\$ 377,024	\$ 2,112,861	\$ 5,139,279

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

## STATEMENT F

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, 2018

Net change in fund balances - total governmental funds	\$	700,094
--	----	---------

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.		209,675
--	--	---------

This is the amount of depreciation expense.		(260,752)
---	--	-----------

Changes in net pension liability, net OPEB 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.		385,666
---	--	---------

Expenses for accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(38,856)
---	--	----------

Change in net position of governmental activities.	\$	<u>995,827</u>
--	----	----------------

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, 2018

	Agency Funds	Total
<b>ASSETS</b>		
Cash	\$ 199,463	\$199,463
Investments	-	-
<b>TOTAL ASSETS</b>	<u>\$ 199,463</u>	<u>\$199,463</u>
<b>LIABILITIES</b>		
Due to specific individuals	\$ 199,463	\$199,463
<b>TOTAL LIABILITIES</b>	<u>\$ 199,463</u>	<u>\$199,463</u>

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

**COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**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, 2018**

**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, 2018**

**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, 2018

**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, 2018**

**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 1<sup>st</sup> of each year. Taxes are due on or near October 31<sup>st</sup>. 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 state 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, 2018**

**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.

The County has no policy on minimum unassigned fund balance.

**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, 2018

**NOTE 2 - CASH**

The total amount of the County's cash, consists of the following at December 31, 2018:

Cash - Governmental Activities	\$ 4,663,348
Cash - Fiduciary Fund	199,463
Total	<u>\$ 4,862,811</u>

The total amount of the County's deposits in financial institutions, per the bank statements, at December 31, 2018 was \$4,742,836 of which \$4,277,434 was covered by federal depository insurance. The remaining deposits of \$465,402 were uncollateralized by a bank.

**NOTE 3 - ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS**

The allowance for uncollectible accounts due from employees at December 31, 2018 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, 2018 is estimated to be:

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

The allowance for uncollectible accounts loan receivable at December 31, 2018 is estimated to be:

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

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 4 - CAPITAL ASSETS**

The following is a summary of changes in capital assets:

**GOVERNMENTAL ACTIVITIES**

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
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	3,861,668	209,675	-	4,071,343
Total capital assets (depreciable)	7,149,006	209,675	-	7,358,681
Less accum. depreciation for:				
Buildings	(3,002,801)	(109,577)	-	(3,112,378)
Vehicles and equipment	(2,614,559)	(151,175)	-	(2,765,734)
Total accum. depreciation	(5,617,360)	(260,752)	-	(5,878,112)
Net capital assets	\$ 1,608,017	\$ (51,077)	\$ -	\$ 1,556,940

Depreciation was charged to governmental functions as follows:

EMA	\$ 55,624
Jail	1,937
County buildings	109,577
Regional communications	20,009
Sheriff	73,605
Total	<u>\$ 260,752</u>

**COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**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, 2018, is as follows:

Type	Purpose	Rate	Due Date	Balance at 01/01/18	Issued	Retired	Balance at 12/31/18
TAN	Cash flow	2.15%	12/31/2018	\$ -	\$ 1,850,000	\$ 1,850,000	\$ -
				\$ -	\$ 1,850,000	\$ 1,850,000	\$ -

**NOTE 6 - LONG-TERM DEBT**

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18	Current Portion
<b>Governmental Activities</b>					
Bonds and notes payable:	\$ -	\$ -	\$ -	\$ -	\$ -
Total bonds and notes payable	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other liabilities</b>					
Net Pension Liability	\$ 1,755,850	\$ -	\$ (592,220)	\$ 1,163,630	\$ -
Net OPEB Liability - Health Insurance	497,242	90,022	-	587,264	-
Net OPEB Liability - Life Insurance	52,187	6,128	-	58,315	-
Compensated absences	426,221	57,127	(18,271)	465,077	-
Total other liabilities	2,731,500	153,277	(610,491)	2,274,286	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 2,731,500</b>	<b>\$ 153,277</b>	<b>\$ (610,491)</b>	<b>\$ 2,274,286</b>	<b>\$ -</b>



COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 7 - COMPONENTS OF FUND BALANCE**

At December 31, 2018, the components of fund balances consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund				
Superior court	\$ -	\$ -	\$ 1,982	\$ -
EMA	-	-	10,403	-
District attorney	-	-	31,285	-
County administration	-	-	9,592	-
County finance	-	-	4,869	-
County buildings	-	-	145,101	-
RCC	-	-	55,707	-
Deeds	-	-	6,761	-
Probate	-	-	2,302	-
Sheriff	-	-	84,818	-
Insurance	-	-	46,675	-
Employee benefits	-	-	77,782	-
Debt service	-	-	1,082	-
Capital reserves	-	-	134,193	-
Contingency	-	-	4,846	-
Jail	-	-	67,285	-
Jail reserve	-	-	42,753	-
Estate of Shafer reserve	-	-	44,149	-
Unemployment reserve	-	-	28,610	-
LEPC reserve	-	-	6,748	-
Sheriff forfeited assets reserve	-	-	3,634	-
DA forfeited assets reserve	-	-	4,710	-
Sheriff training reserve	-	-	31,500	-
Regional communications reserve	-	-	-	-
Prepaid expenses	8,205	-	-	-
Deed capital improvements	-	296,273	-	-
Probate record preservation	-	30,267	-	-
U.T.				
Prepaid expenses	179	-	-	-
Unorganized territories	-	376,845	-	-
TIF				
Unorganized territories	-	2,112,861	-	-
Total	\$ 8,384	\$ 2,816,246	\$ 846,787	\$ -

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**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, 2018

**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: \$(312,200)
- 2) Discount rate 1% lower: \$2,742,521

The proportion of total liability was determined by taking the County's actual contributions divided by the Plan's actual contributions. The proportion decreased by 0.003663% from the prior measurement date of June 30, 2017 to the current measurement date of June 30, 2018. The actuarial valuation date is June 30, 2018.

Pension expense recognized during December 31, 2018 was \$165,910

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
\$3,643	\$	\$185,723	\$41,090	\$131,684	\$362,140

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

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows Related to Pension
\$12,781	\$280,970	\$-	\$17,146	\$310,897

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**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>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Deferred Outflows and (Inflows)	\$313,254	\$1,750	\$(191,143)	\$(72,618)	\$

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS**

**WASHINGTON COUNTY – MAINE MUNICIPAL EMPLOYEES HEALTH TRUST**

The County provides post-retirement benefits for certain employees for current and future health insurance benefit expenses through a single-employer defined benefit plan.

The plan covers County employees. Benefit provisions are established by the County. The County does not issue a stand-alone financial report for the plan.

At January 1, 2018, plan membership consisted of the following:

Retired members and spouses of retired members	2
Active plan members	72
Total	74

**Funding Policy**

The contribution requirements of plan members and the County are established by the County. Retired plan members and beneficiaries currently receiving benefits are required to contribute as established by the County and may be amended by the County.

**Annual OPEB Cost and Net OPEB Liability**

The County's annual other postemployment benefit (OPEB) cost is calculated based on the net OPEB liability, an amount actuarially determined in accordance with the parameters of GASB Statement 75. The net OPEB liability represents the OPEB liability less the fiduciary net position.

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of January 1, 2018, and with a measurement date of January 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases	2.75%
Medical Trend Rate	4.00% - 9.60% over 14 years
Cost method	Entry age normal
Amortization method	Level Dollar

Mortality rates were based on the RP-2014 Total Dataset Healthy Annuitant Mortality Table.

Experience study is based on Maine State Retirement Consolidated Plan as of June 30, 2016.

**Net OPEB**

The net OPEB liability at December 31, 2018 was as follows:

Total OPEB liability	\$587,264
Plan fiduciary net position	\$0
Net OPEB Liability	\$587,264

Plan fiduciary net position as a percentage of 0%  
the total OPEB liability

**Sensitivity of the Net OPEB Liability to Changes in the Medical Trend Rate**

The following presents the net OPEB liability of the Plan, calculated using the current trend rate, as well as what the net OPEB (asset) liabilities would be if it were calculated using a trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability	\$527,349	\$587,264	\$664,322

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**Discount Rate**

The discount rate used to measure the total OPEB liability was 3.44% (20 Year Tax-Exempt Municipal Bond Rate) for the Plan. The projection of cash flows used to determine the discount rate assumed that plan members and County contributions will be made at the current contribution rate. Based on those assumptions, the pension plan's fiduciary net position was not projected to make all projected future benefit payments of current plan members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plans' fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments, to the extent that the plan's fiduciary net position is not projected to be sufficient.

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Plan, calculated using the current discount rate, as well as what the net OPEB (asset) liabilities would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	\$693,575	\$587,264	\$502,657

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**Changes in net OPEB liability**

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a)-(b)
Balances as of December 31, 2017	\$ 497,242	\$ -	\$ 497,242
Changes for the year:			
Service cost	26,988	-	26,988
Interest	19,598	-	19,598
Differences between expected and actual exp.	1,467	-	1,467
Changes of assumptions	53,624	-	53,624
Employer contributions	-	11,655	(11,655)
Employee contributions	-	-	-
Net investment income	-	-	-
Benefit payments	(11,655)	(11,655)	-
Administrative expenses	-	-	-
Net changes	90,022	-	90,022
Balances as of December 31, 2018	\$ 587,264	\$ -	\$ 587,264

**OPEB Expense**

For the year ended December 31, 2018, the County recognized OPEB expense of \$53,472 for the Plan.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the plan as understood by the County and plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

The following is the composition of deferred outflows related to OPEB – Health Insurance:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	Changes of Assumptions	Contributions to Plan Subsequent to Measurement	Total Deferred Outflows Related to OPEB – Health Insurance
\$1,284	\$-	\$46,921	\$5,828	\$54,033

The following is the composition of deferred inflows related to OPEB – Health Insurance:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	Changes of Assumptions	Total Deferred Inflows Related to OPEB – Health Insurance
\$-	\$-	\$-	\$-

The following is a 5 year schedule of changes in Deferred Outflows and Deferred Inflows related to OPEB – Health Insurance:

	2019	2020	2021	2022	2023	Thereafter
Deferred Outflows and (Inflows)	\$12,714	\$6,886	\$6,886	\$6,886	\$6,886	\$13,775



COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM RETIREE GROUP LIFE INSURANCE  
PROGRAM**

**A. Plan Description**

The Maine Public Employees Retirement System's (MEPERS) Retiree Group Life Insurance Program is a cost-sharing multiple-employer contributory defined benefit public employee life insurance plan (The Plan) that acts as a common investment and administrator for its participants.

The MEPERS provides life insurance 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. Members make a contribution to the plan for the premium for basic coverage, supplemental coverage, and dependent coverage. The County does not contribute to the plan.

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 OPEB Liability assumptions:**

- 1) Investment rate of return 6.75%
- 2) Price inflation 2.75%
- 3) Salary increases 2.75% - 9.00%
- 4) Mortality source was the RP-2014 mortality table
- 5) Experience studies were from 2012-2015

**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: 70% Public equity, 5% real assets, 15.0% traditional credit, and 10% US government securities

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

**Net OPEB Liability Sensitivity:**

- 1) Discount rate 1% higher: \$43,549
- 2) Discount rate 1% lower: \$77,043

The use of the health care cost trend rate is not applicable to the life insurance OPEB plan.

The County reported an OPEB liability of \$58,315. The proportion of total liability was determined by taking the County's actual contributions divided by the Plan's actual contributions. The proportion decreased by 0.023421% from the prior measurement date of June 30, 2017 to the current measurement date of June 30, 2018. The actuarial valuation date is June 30, 2018.

OPEB expense recognized during December 31, 2018 was \$1,833

The following is the composition of deferred outflows related to OPEB – Life Insurance:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB 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 OPEB – Life Insurance
\$4,921	\$0	\$3,738	\$674	\$0	\$9,333

The following is the composition of deferred inflows related to OPEB – Life Insurance:

Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows Related to OPEB – Life Insurance
\$-	\$3,060	\$10,760	\$4,330	\$18,150

COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018

**NOTE 9 – OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)**

The following is a 5 year schedule of changes in Deferred Outflows and Deferred Inflows related to OPEB – Life Insurance:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Deferred Outflows and (Inflows)	\$(2,566)	\$(2,566)	\$(2,566)	\$(1,988)	\$866

**NOTE 10 - DEFERRED COMPENSATION PLAN**

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

Employees are not required to contribute to the plan, but if the employees choose to contribute, the County will match 100% of employee contributions up to \$2,000. During the year ended December 31, 2018, the County contributed \$12,150.

**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of Maine are eligible to participate. The pools provide coverage for worker's compensation, unemployment and property liability insurance. As a member of the pools, the County shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. 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, 2018

**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

The County participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2018 may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

**NOTE 13 - PRIOR PERIOD ADJUSTMENT**

Statement of Activities

A Correction was made to Cash, Prepaid Expenses, Loan Receivable, and Due to Other Governments. This decreased Cash by \$16,995, decreased Prepaid Expenses by \$22,100, increased Loan Receivable by \$718,734, increased Due to Other Governments by \$10,403, and increased beginning Net Position by \$713,437.

The County adopted GASB 75 – Accounting for Financial Reporting for Postemployment Benefits Other Than Pensions. The adoption of GASB 75 required that the beginning Net OPEB Liability be adjusted due to the new valuation methods used. This increased Deferred Outflows Related to OPEB – Life Insurance by \$842, increased the Long-term Liabilities by \$549,429, increased Deferred Inflows Related to OPEB – Life Insurance by \$17,040, and decreased beginning Net Position by \$565,627.

Statement of Revenues, Expenditures, and Changes in Fund Balances

General Fund - A Correction was made to Cash, Prepaid Expenses, and Due to Other Governments. This decreased Cash by \$16,995, decreased Prepaid Expenses by \$22,100, increased Due to Other Governments by \$10,403, and decreased beginning Fund Balance by \$5,297.

U.T. TIF Fund - A Correction was made to Loan Receivable. This increased Loan Receivable by \$718,734 and increased beginning Fund Balance by \$718,734.

**COUNTY OF WASHINGTON, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 14 - SUBSEQUENT EVENTS**

**Adoption of New Accounting Pronouncements –**

The GASB has issued the following statements, which will require adoption subsequent to December 31, 2018 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 15 - MANAGEMENT REVIEW**

Management has reviewed subsequent events as of February 11, 2020, 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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes from cities and towns	\$ 6,192,349	\$ 6,192,349	\$ 6,224,561	\$ 32,212
Charges for services	598,456	598,456	655,466	57,010
Intergovernmental revenue	326,847	326,847	466,207	139,360
Interest	3,225	3,225	20,586	17,361
Other revenue	98,997	98,997	224,290	125,293
<b>TOTAL REVENUES</b>	<b>7,219,874</b>	<b>7,219,874</b>	<b>7,591,110</b>	<b>371,236</b>
<b>EXPENDITURES</b>				
Current:				
WC:OC	-	-	-	-
Homeland security	-	-	40,140	(40,140)
FEMA	-	-	-	-
EMA	65,260	60,005	57,286	2,719
District attorney	292,872	280,637	286,055	(5,418)
County administration	199,195	198,695	197,288	1,407
County finance	119,164	119,164	115,985	3,179
County buildings	367,214	327,214	250,301	76,913
Regional communications center	643,305	642,305	699,515	(57,210)
Deeds	187,347	184,581	187,822	(3,241)
Probate	152,562	152,562	154,901	(2,339)
Sheriff	1,114,888	1,170,023	1,206,473	(36,450)
Sheriff's department grants	56,000	56,000	56,000	-
Governmental third party requests	12,350	12,350	12,350	-
Insurance	223,500	223,500	186,745	36,755
Employee benefits	1,993,312	2,034,658	1,978,755	55,903
Debt service interest	8,000	8,000	6,918	1,082
Capital reserves	40,000	40,000	19,281	20,719
County jail	1,666,580	1,660,180	1,768,410	(108,230)
Court move - deeds	-	-	-	-
Other expenses	-	-	-	-
Contingency	100,000	50,000	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>7,241,549</b>	<b>7,219,874</b>	<b>7,224,225</b>	<b>(4,351)</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES BEFORE OTHER</b>				
<b>FINANCING SOURCES (USES)</b>	<b>(21,675)</b>	<b>-</b>	<b>366,885</b>	<b>366,885</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Utilization of unassigned fund balance	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (21,675)</b>	<b>\$ -</b>	<b>\$ 366,885</b>	<b>\$ 366,885</b>

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, 2018**

	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.43%	0.43%	0.40%	0.40%	*
Proportionate share of net pension liability	1,163,630	\$ 1,755,850	\$ 2,109,548	\$ 1,291,252	*
Covered-employee payroll	\$ 2,567,825	\$ 2,320,576	\$ 2,093,312	\$ 2,120,974	*
Proportionate share of the net pension liability as a percentage of covered-employee payroll	45.3%	75.7%	100.6%	60.9%	*
Plan fiduciary net position as a percentage of the total pension liability	91.10%	85.43%	81.61%	88.27%	*

	2013	2012	2011	2010	2009
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.

SCHEDULE C

COUNTY OF WASHINGTON, MAINE  
SCHEDULE OF CONTRIBUTIONS  
LAST TEN YEARS  
YEAR ENDED DECEMBER 31, 2018

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 254,070	\$ 221,615	\$ 186,305	\$ 165,436	*
Contributions in relation to the actuarially determined contribution	<u>\$ (254,070)</u>	<u>(221,615)</u>	<u>(186,305)</u>	<u>(165,436)</u>	<u>*</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>*</u>
Covered-employee payroll	\$ 2,567,825	\$ 2,320,576	\$ 2,093,312	\$ 2,120,974	*
Contributions as a percentage of covered-employee payroll	9.9%	9.5%	8.9%	7.8%	*

	2013	2012	2011	2010	2009
Actuarially determined contribution	*	*	*	*	*
Contributions in relation to the actuarially determined contribution	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
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**  
**SCHEDULE OF CHANGES IN NET OPEB LIABILITY**  
**AND RELATED RATIOS – HEALTH INSURANCE**  
**LAST TEN YEARS**  
**YEAR ENDED DECEMBER 31, 2018**

	2018	2017	2016	2015	2014
<b>Total OPEB Liability:</b>					
Service cost	\$ 26,988	*	*	*	*
Interest on total OPEB liability	19,588	*	*	*	*
Differences between expected and actual exp.	1,467	*	*	*	*
Changes of assumptions	53,624	*	*	*	*
Benefit payments	(11,855)	*	*	*	*
Net change in total OPEB liability	90,022	*	*	*	*
Total OPEB liability, beginning	487,242	*	*	*	*
Total OPEB liability, ending	\$ 587,264	*	*	*	*
<b>Fiduciary Net Position:</b>					
Employer contributions	11,655	*	*	*	*
Employee contributions	-	*	*	*	*
Net investment income	-	*	*	*	*
Benefit payments	(11,655)	*	*	*	*
Net change in plan fiduciary net position	-	*	*	*	*
Fiduciary net position, beginning	-	*	*	*	*
Fiduciary net position, ending	\$ -	*	*	*	*
Net OPEB liability, ending	\$ 587,264	*	*	*	*
Fiduciary net position as a % of total OPEB liability	0.00%	*	*	*	*
Covered payroll	\$ 2,757,879	*	*	*	*
Net OPEB liability as a % of covered payroll	21.29%	*	*	*	*

	2013	2012	2011	2010	2009
<b>Total OPEB Liability:</b>					
Service cost	*	*	*	*	*
Interest on total OPEB liability	*	*	*	*	*
Differences between expected and actual exp.	*	*	*	*	*
Changes of assumptions	*	*	*	*	*
Benefit payments	*	*	*	*	*
Net change in total OPEB liability	*	*	*	*	*
Total OPEB liability, beginning	*	*	*	*	*
Total OPEB liability, ending	*	*	*	*	*
<b>Fiduciary Net Position:</b>					
Employer contributions	*	*	*	*	*
Employee contributions	*	*	*	*	*
Net investment income	*	*	*	*	*
Benefit payments	*	*	*	*	*
Net change in plan fiduciary net position	*	*	*	*	*
Fiduciary net position, beginning	*	*	*	*	*
Fiduciary net position, ending	*	*	*	*	*
Net OPEB liability, ending	*	*	*	*	*
Fiduciary net position as a % of total OPEB liability	*	*	*	*	*
Covered payroll	*	*	*	*	*
Net OPEB liability as a % of covered payroll	*	*	*	*	*

\* - Information not available.

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

**SCHEDULE E**

**COUNTY OF WASHINGTON, MAINE  
SCHEDULE OF PROPORTIONATE SHARE  
OF NET OPEB LIABILITY – LIFE INSURANCE  
LAST TEN YEARS  
YEAR ENDED DECEMBER 31, 2018**

	2018	2017	2016	2015	2014
Proportion of the net OPEB liability	0.29%	0.31%	*	*	*
Proportionate share of net OPEB liability	58,315	\$ 52,187	*	*	*
Covered payroll	\$ 923,936	\$ 897,025	*	*	*
Proportionate share of the net OPEB liability as a percentage of covered payroll	6.3%	5.8%	*	*	*
Plan fiduciary net position as a percentage of the total OPEB liability	43.92%	47.42%	*	*	*

	2013	2012	2011	2010	2009
Proportion of the net OPEB liability	*	*	*	*	*
Proportionate share of net OPEB liability	*	*	*	*	*
Covered payroll	*	*	*	*	*
Proportionate share of the net OPEB liability as a percentage of covered payroll	*	*	*	*	*
Plan fiduciary net position as a percentage of the total OPEB liability	*	*	*	*	*

\* - Information not available.

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

SCHEDULE F

COUNTY OF WASHINGTON, MAINE  
SCHEDULE OF CONTRIBUTIONS - OPEB LIFE INSURANCE  
LAST TEN YEARS  
YEAR ENDED DECEMBER 31, 2018

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 3,088	\$ 3,237	*	*	*
Contributions in relation to the actuarially determined contribution	\$ (3,088)	(3,237)	*	*	*
Contribution deficiency (excess)	\$ -	\$ -	*	*	*
Covered payroll	\$ 923,936	\$ 897,025	*	*	*
Contributions as a percentage of covered payroll	0.3%	0.4%	*	*	*

	2013	2012	2011	2010	2009
Actuarially determined contribution	*	*	*	*	*
Contributions in relation to the actuarially determined contribution	*	*	*	*	*
Contribution deficiency (excess)	*	*	*	*	*
Covered payroll	*	*	*	*	*
Contributions as a percentage of covered 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, 2018

**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	\$ 7,591,110
---	--------------

Differences - budget to GAAP:

None	<u>-</u>
------	----------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 7,591,110</u>
--	---------------------

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 7,224,225
---	--------------

Differences - budget to GAAP:

Expenditures related to grants are not predictable and are not budgeted as expenditures, but are recorded as expenditures for GAAP.	<u>172,031</u>
---	----------------

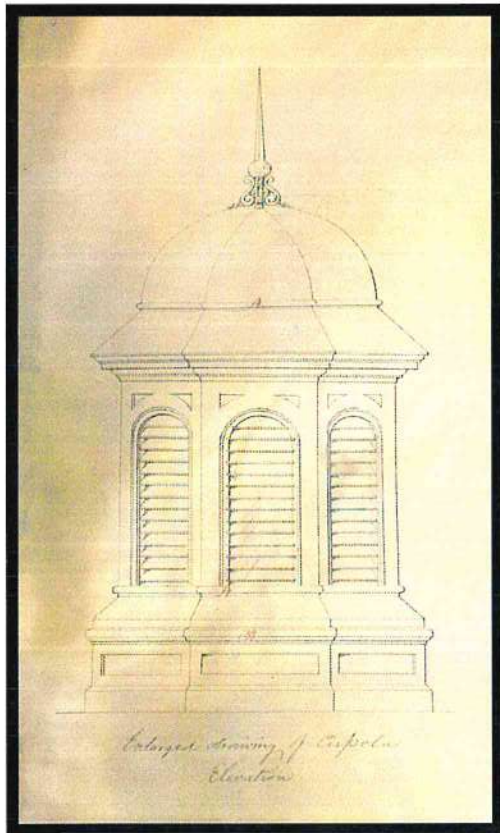
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 7,396,256</u>
--	---------------------

**NOTE 3 – OVERSPENT APPROPRIATIONS**

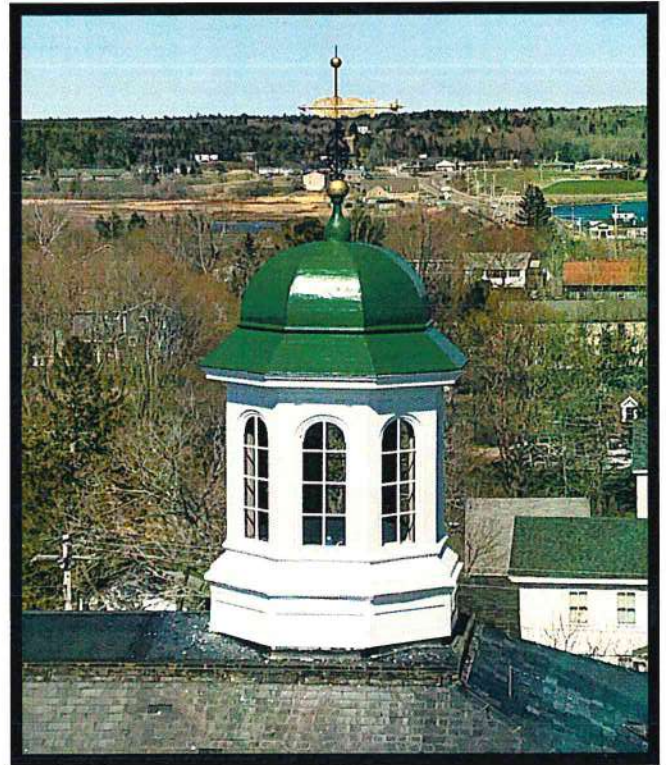
The following are materially overspent appropriations:

County Jail	\$108,230
-------------	-----------





Cupola Plans  
1858



Cupola  
2020

