

January 14, 2026

Minutes of the Washington County Commissioners'
Regular Meeting
held January 14, 2026
in the Washington County Probate Courtroom
Machias, Maine

Attending the meeting were:

Commissioner David Burns
Commissioner Courtney Hammond
Commissioner Billy Howard
Renée Gray, County Manager
Carla Manchester, Administrative Assistant
Wayne Jones, Trescott Twp.
Leigh MacKeen, Whitneyville
Rich Rolfe, Jail Administrator
Paula Johnson-Rolfe, WCSO
Paul Sylvain, MVNO, Machias
Joshua Rolfe, RCC / WCSO
Lisa M. Hanscom, EMA
Tammy Gay, Deeds
Susan Sullivan, D.A.'s Office
Sondra Small, Finance
Michael Crabtree, Chief Deputy
Barry Curtis, Sheriff
Dennis Perry, RCC / WCSO
Meredith Mawhar, SCEC
Darlene Perry, Probate
Grace Falzarano, Finance
Colleen Brown, Whiting

Executive Department business was called to order at 4:19 p.m.

Approval of the minutes for the Commissioners' Workshop held on
December 1, 2025. (Hammond / Burns, 3-0)

Approval of the minutes for the Regular Commissioners' meeting held on
December 11, 2025. (Hammond / Howard, 3-0)

Approval of the minutes for the Budget Advisory Committee
/Commissioners' Workshop held on December 17, 2025.
(Hammond / Howard, 3-0)

Approval for the Commissioners' Workshop of December 29, 2025 was
tabled.

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AGENDA ITEM: Old Business

- **Lease Between County of Washington and Maine Drug Enforcement Agency**
- **Audit - Views of Responsible Officials**

County Manager Renée Gray reported the lease has been signed and the office space is almost prepared and ready for use.

Commissioner Burns had asked at a previous meeting who the audit was referencing for the "views of responsible officials". Provisional Treasurer Grace Falzarano checked with auditor Stephen Hopkins. Mr. Hopkins responded that the views of responsible officials and planned corrective action plans were conveyed to him by both Jill Holmes and Betsy Fitzgerald (current Treasurer and County Manager at that time).

AGENDA ITEM: Monthly and Quarterly Reports

The Commissioners were provided written reports from the Department Heads. (See attached)

EMA Director Lisa Hanscom presented a Grant Administrative & Financial Management Policy. Commissioner Burns strongly recommended the approval and implementation of the policy.

MOTION **Commissioner Howard moved to approve the County Wide Grant Administrative & Financial Management Policy as presented. (Howard / Hammond, 3-0)**

Provisional Treasurer Grace Falzarano noted she is working with BAC member Ben Edwards to create job descriptions for the Finance Office.

Further discussion was need for the mileage reimbursement that was changed to the state rate of \$0.56 during the December 29th Commissioners Workshop. It was recommended reinstated the federal reimbursement rate and continue to follow the federal rate increase annually. It was noted mileage reimbursement primarily effects the Civil Process Deputies and their mileage is 100 percent reimbursed by the State.

MOTION **Commissioner Burns moved to follow the federal mileage reimbursement rate. (Burns / Hammond, 3-0)**

The federal mileage reimbursement rate currently is \$0.725 per mile.

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RCC Deputy Director Josh Rolfe stated there is one vacant position in the RCC. He requested permission to hire the best applicant once the process has been completed with County Manager approval.

MOTION **Commissioner Burns moved to authorize the County Manager to approve the hire of the chosen applicant for RCC once the hiring process is complete.**
(Burns / Hammond, 3-0)

Registrar of Deeds Tammy Gay pointed out to the Commissioners that LD 2124 is another attack on the county dees revenue portion of acting as an agent for Maine Revenue Services. She encouraged the Board of Commissioners to not support this bill. Commissioner Burns noted the Maine County Commissioners Association plan to oppose it.

Jail Administrator Rich Rolfe reported the jail is in need of replacing the motor for the air handler. The cost will be \$600.00. He stated the replacement is a necessity.

MOTION **Commissioner Hammond moved to authorize the replacement for the air handler for the jail as presented.**
(Hammond / Howard, 3-0)

AGENDA ITEM: Payroll Change Notices

By consensus, the Commissioners accepted the resignation of the following employees:

- Brett Newman as full-time Corrections Officer effective 12/29/25
- Dennis Dorsey as part-time Patrol Deputy effective 12/31/25
- Jason Cilley as full-time Corrections Officer effective 01/01/26

MOTION **Commissioner Hammond moved to discharge Braylynn Peabody as part-time Corrections Officer effective 01/07/26. (Hammond / Burns, 3-0)**

By consensus, the Commissioners accepted the resignation of John Peterson as full-time Patrol Deputy effective 01/14/26. His resignation is accepted without prejudice.

AGENDA ITEM: Signatures on Six-month Certificates

None.

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AGENDA ITEM: Set Overlay and County Tax Interest Rate

The Finance Office provided the Commissioners with the overlay percentage set for the previous three years. Provisional Treasurer Grace Falzarano stated that historically the overlay has been set at 0.50%. She recommends the Commissioners set the overlay at 2%.

***MOTION* Commissioner Burns moved to set the 2026 overlay at 2% as recommended. (Burns / Hammond, 3-0)**

The Finance Office also provided the Commissioners with the interest rate on delinquent taxes for the previous three years. The recommended interest rate is 5%.

***MOTION* Commissioner Howard moved to set the 2026 interest rate for county taxes at 5% as recommended. (Howard / Hammond, 3-0)**

AGENDA ITEM: 2026 Committee and Board Appointments

***MOTION* Commissioner Hammond moved that the committee and board appointments for 2026 remain the same as the 2025, with one amendment made by Commissioner Burns being that the secondary board member to the Maine County Commissioners Association and Risk Pool Board change from Commissioner Howard to Commissioner Hammond. (Hammond / Burns, 3-0)**

The 2026 Committee and Board appointments are as follows:

- Maine County Commissioners Association and Risk Pool Board - Commissioner Burns as Primary, Commissioner Hammond as Secondary
- Sunrise County Economic Council Board Member - Renée Gray
- Northeast County Workforce Investment Board - Commissioner Howard
- Washington County Council of Governments Board of Directors - Renée Gray
- WCCOG Brownfield Advisory Committee - Renée Gray

Renée Gray to be proxy if there is no Commissioner available.

AGENDA ITEM: Contracts / Agreements / Leases / Grants:

- Proposal for County Issued Cell Phones Contract
- EXACOM Maintenance Support Agreement for RCC
- 2025-26 Emergency Management Performance Grant (EMPG) Contract

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County Manager Renée Gray presented a proposal for service contract from First Net AT&T for county-issued cell phones. The reimbursement rate for cell phones is \$50.00 a month, paid quarterly. The proposal from First Net would provide cell phones for employees for less than the current stipend amount. Renée recommends to Commissioners to offer employees the option of being provided a county-issued cell phone or receive a \$30.00 stipend. This proposal does not include the Sheriff's Office.

MOTION Commissioner Burns moved to give all employees except the Sheriff's Office employees the option of receiving a county-issued cell phone or a \$30.00 monthly stipend as presented. (Howard / Hammond, 3-0)

RCC Deputy Director Josh Rolfe presented a maintenance support quote from EXACOM for the existing voice recorder. Josh noted this is an essential piece of equipment and he would not be comfortable without the maintenance support.

MOTION Commissioner Hammond moved to approve the Maintenance Support Contract with EXACOM and authorize the County Manager to sign the agreement. (Hammond / Howard, 3-0)

EMA Director Lisa Hanscom presented the 2025-26 Emergency Management Performance Grant (EMPG) for the Commissioners approval. Lisa explained this is an annual grant that Maine Emergency Management Agency (MEMA) will reimburse 50% of allowable and approved direct expenses.

MOTION Commissioner Burns moved to approve the EMA Director to execute the EMPG Grant between MEMA and County of Washington. (Burns / Hammond, 3-0)

AGENDA ITEM: Prior Approval for Purchases Over \$500

Before the two presenting the prior approval form for the purchases over \$500, there was a brief discussion to clarify the questions department heads have on the use of when the prior approval form is needed. Commissioner Hammond explained the Commissioners intention of the prior approval form and process is only needed on any expense that are outside of the normal budgeted expenditures.

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MOTION Commissioner Hammond made a motion that any expenditures over \$500 and not included in the budget must receive prior approval by the Commissioners. (Hammond / Burns, 3-0)

With the clarification given, there was no action needed on the PCMatic License Renewal or the 2026 Annual TRIO Software Fee. Both expenditures have been included in the 2026 budget.

AGENDA ITEM: Schedule Tax Abatement Hearing

By consensus, the Commissioners scheduled a Tax Abatement Hearing for Alise DeMaris vs. State of Maine on Thursday, February 12, 2026 at 3 p.m. prior to the regular County Commissioners' meeting.

AGENDA ITEM: County Manager's Report

A written report was submitted and is attached.

Renée reported she is working with the Department Heads to update the Washington County asset list. She stated the Treasurer recommends changing what assets are listed from anything with value of \$1000.00 or more to anything with \$5000.00 or more. Commissioner Burns asked if this consistent with what other counties are doing. Renée stated she will check with other counties.

Renée reported Department Heads have been tasked with updating all job descriptions within their departments. She has submitted a job description for the IT System Administrator for the Commissioners' review.

AGENDA ITEM: Commissioner Issues and Comments

Commissioner Burns commented that other counties are facing the same financial difficulties as Washington County. He stated he is not in favor of the bill that is being presented in the legislature that intends to provide bankruptcy protection to Maine counties and municipalities. By consensus, the Board of Commissioners are not in support of the bill, LD 2009.

The Board of Commissioners called for another Workshop to be scheduled. By consensus, a workshop meeting will be held on Thursday, January 29th at 10 a.m.

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Provisional Treasurer Grace Falzarano asked if the Commissioners would like to discuss and make a decision on her recommendation for a TAN payment. By consensus, the Commissioners agreed to wait until the January 29th meeting to make a decision on a TAN payment.

Commissioner Howard stated he would like to have department heads adhere to a line-item budget. There was a brief discussion but no decision or motion was made.

Public Comment:

Colleen Brown of Whiting asked for the Commissioners thoughts on the bankruptcy bill. Commissioner Burns stated Senator Moore had gone above and beyond to support Washington County but reiterated the Commissioners do not support the bill. Colleen also asked if Department Heads could have their own contingency lines with regards to the line-item budget discussion. Provisional Treasurer Grace Falzarano stated the County would be better off to have department heads stay within their budgeted lines. Commissioner Howard concluded the goal is to build up the county's contingency.

ADJOURNMENT

6:00 p.m.

ATTEST:

Carla J.R. Manchester, Admin. Asst.

**Washington County Emergency Management Agency
January 2026 Monthly Report to the County Commissioners**

County Wide Grant Policy

On January 12, the Emergency Management Agency submitted the County Wide Grant Policy to the County Commissioners by email for review. The document was reviewed by Grace, and her feedback has been incorporated into the current draft.

Once approved, the grant policy will be implemented countywide. As with any operational policy, it may require periodic updates to ensure it functions effectively and supports Washington County government operations. This revised draft is submitted for review and consideration, with the request that it be approved at this week's meeting or that any additional feedback be provided.

Commissioner Action Item

1. **Approve County Wide Grant Policy** – Review and approve the submitted policy or provide additional feedback.

County Hazard Mitigation Plan (FEMA/MEMA)

I am currently working on the FEMA-requested edits to the County Hazard Mitigation Plan, with guidance from MEMA. Completion of these edits and approval of the plan is required for the county and its towns to remain eligible for FEMA funding. I am hoping to have the majority of the required edits completed by the end of January and be able to submit for FEMA approval.

EMA Job Descriptions

Updated job descriptions for the EMA Director and Deputy Director positions are in progress. Job descriptions from other counties have been requested and received and are being reviewed alongside the county's existing descriptions. The updated job descriptions are expected to be completed within the next couple of weeks and will be submitted to the County Commissioners for approval.

Commissioner Action Item

2. **Approve EMA Job Descriptions** – Once finalized, review and approve updated job descriptions for EMA Director and Deputy Director.

Messaging Suite Subscription – Portable Solar All-Traffic Message Sign

Update on our agency's request at the December Commissioners Meeting to authorize EMA to purchase a two-year messaging suite subscription renewal for the agency's Portable Solar All-Traffic Message Sign. It was explained that the messaging suite is required to create and display custom messages on the mobile sign, which was purchased using the HSGP 22 (Homeland Security Grant Program) funds.

We initially believed that we had purchased a two-year messaging suite subscription in 2023 at a cost of \$1,710.00, with an expiration date of December 15, 2025. During the review and billing process, we discovered that a three-year subscription had already been paid, extending coverage through December 2026. This will not need to be renewed till December 15, 2026

As a result of this review, no additional funds were required from the EMA 2025 budget for the portable sign messaging suite at this time.

Commissioner Action Item

3. **Note Messaging Suite Subscription Status** – Awareness of renewal status; no action required due to confirmation of pre-paid three-year subscription.

EMA Meetings and Training

- Attended the January Upper Machias Bay Master Plan Leadership Committee meeting. A special meeting is scheduled for the end of January and in February, prior to a public meeting, to discuss downtown flooding concerns.
- Downeast Public Health Council meeting on January 16.
- Scheduled to attend Individual Assistance Training provided by MEMA on January 28.

Respectfully submitted,

Lisa M. Hanscom
Emergency Management Agency

Washington County, Maine

Grant Administration and Financial Management Policy

Effective Date: January 14, 2026

Approved by: Washington County Commissioners

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Washington County, Maine
Grant Administration and Financial Management Policy

1. Purpose

The purpose of this policy is to establish consistent procedures for the administration, tracking, payment, reimbursement, and drawdown of grants awarded to Washington County departments. This policy ensures proper financial control, accountability, and compliance with grant requirements and audit standards.

2. Scope

This policy applies to all Washington County departments that apply for, receive, or administer grants, whether the grant is reimbursable or requires funds to be drawn down or received prior to expenditures, and whether the grant is managed separately or incorporated directly into a department's County-approved budget.

3. Grant Account Setup

- a. When a department is awarded a grant, the Finance Department will assign a unique **grant account number** (e.g., G1-0706, G1-0707), unless:
 - o The grant expenditures are approved to be recorded directly against the department's existing County budget.
- b. The assigned grant account number will be used for all financial activity related to that grant.

4. Grant Documentation

- a. Once a grant contract has been fully executed:
 - o The originating department shall provide the Finance Department with:
 - A copy of the grant application/workplan and/or budget.
 - A copy of the signed grant contract or award agreement.
- b. The Finance Office will retain these documents for central financial oversight and audit purposes.

5. Grant Expenditures and Voucher Processing

- a. When an expense is incurred under a grant:
 - o The **originating department** shall prepare a **voucher** to request payment of the invoice.
 - o The voucher must reference the correct grant account number.
- b. **All grant-related invoices shall be vouchered through the originating department**, even if:
 - o The expense(s) was incurred by another County department, or
 - o The goods or services were provided to or processed through another department.
- c. The originating department remains responsible for:
 - o Reviewing the expense(s) for allowability under the grant,
 - o Ensuring the expense(s) aligns with the approved grant budget, and
 - o Confirming the correct grant account is used.
- d. A copy of the **original invoice** must accompany the voucher.

- e. The voucher and invoice shall be forwarded to the **Finance Department** for processing and payment.
- f. **Grant-Specific Voucher Template:**
 - o A separate voucher template has been created specifically for grants.
 - o This will allow the Finance Department to easily distinguish grant-related vouchers from County budget vouchers.
- g. The originating department shall retain copies of:
 - o The voucher.
 - o The invoice.

6. Payment Processing and Record Retention

- a. Upon payment of the invoice:
 - o The Finance Department shall return to the originating department:
 - A copy of the **signed voucher**.
 - A copy of the **check** or other proof of payment.
- b. The originating department shall maintain a complete grant file that includes:
 - o Grant application/work plan and/or budget.
 - o Grant contract.
 - o Copies of signed vouchers, invoices and checks.
 - o Reimbursement requests and documentation.
 - o Correspondence related to the grant.

7. Reimbursement Grants (Post-Expenditure)

- a. For grants that operate on a **reimbursement basis**:
 - o The originating department shall submit all required supporting documentation to the granting agency after expenditures have been paid.
- b. A copy of the reimbursement request and/or reimbursement confirmation shall be forwarded to the Finance Department for informational and reconciliation purposes.

8. Advance or Drawdown Grants (Funds Received Before Spending)

1. Some grants require funds to be **drawn down or received in advance of expenditures**. These grants will follow a **different process** from reimbursement-based grants.
2. When advance or draw down funds are received:
 - o The **Finance** Department shall deposit the funds into a designated **grant holding account** associated with the specific grant account number.
3. The originating department must:
 - o Track expenditures against the advance funds.
 - o Ensure expenditures comply with the grant agreement and approved budget.
4. As expenses occur:
 - o Vouchers and invoices shall be processed following the same voucher procedures outlined in this policy.
 - o Expenditures will be charged against the appropriate grant account.

5. The Finance Department will:
 - o Monitor the balance of advance funds.
 - o Reconcile expenditures to funds received.
 - o Ensure unused or unspent funds are handled in accordance with grant requirements.

9. Receipt and Allocation of Grant Funds (Recommended)

- a. When grant funds or reimbursements are received:
 - o The Finance Department shall receive and record the funds into a **holding account**, as recommended by the County Auditor December 2025.
- b. Funds will remain in the holding account until:
 - o The originating department confirms which specific grant and account number the funds apply to.
- c. Once confirmed:
 - o The Finance Department will transfer the funds to the appropriate grant account.
 - o The Finance Department will send a copy of reimbursement check to originating department

9A. Reimbursement of Personnel Costs (Hourly and Monthly Wages)

- a. Personnel costs charged to grants must be **allowable, allocable, and necessary** under the grant agreement.
- b. **Hourly wages** must be recorded on a separate **grant-specific time sheet** showing the **grant name, account number, and performance period**, signed by the employee and supervisor, and submitted to Finance Department.
- c. **Monthly wages** must be submitted via **written document** from the originating department with the same details and percentage of effort if applicable.
- d. **Fringe benefits** may be charged proportionally when allowed.
- e. All payroll documentation and certifications must be retained by originating department.
- f. **Finance Department will journal all approved wages to the appropriate grant account**

10. Roles and Responsibilities

Originating Department

- Ensures compliance with grant requirements.
- Prepares vouchers and reimbursement or draw down documentation.
- Maintains complete grant records.
- Confirms allocation of incoming grant funds.

Finance Department

- Assigns grant account numbers.
- Processes vouchers and payments.
- Maintains central financial records.
- Holds and allocates incoming grant funds appropriately.
- Monitors advance/draw down balances.

- Provides oversight and audit support.
- Reconciles the grant account with the originating Department personnel.

11. Grant Management Responsibility and Training

- The **originating department** for grants shall serve as the **Grant Manager** for that grant.
- As Grant Manager, the originating department is responsible for:
 - Ensuring the County remains in full compliance with all grant requirements, including but not limited to:
 - Allowable costs
 - Approved budgets
 - Performance measures and reporting deadlines
 - Record retention requirements
 - Coordinating with the Finance Department on all financial matters related to the grant.
 - Monitoring grant activity throughout the life of the award.
 - Reconcile the grant account with the Finance Department to ensure all income and expenses are recorded properly according to the grant.
- Mandatory Training for FEMA and Federal Grants**
 - Any employee responsible for managing **FEMA or other federal grants** on behalf of Washington County **must complete** the FEMA course:
 - **E/L 705 – Fundamentals of Grants Management**
 - Completion of this course shall occur as soon as practicable after assuming grant management responsibilities.
- Recommended Training for All Grant Managers**
 - All other County employees who manage grants are **strongly encouraged** to complete the FEMA E/L 705 course, as it provides foundational grant management principles and best practices applicable to most grant programs.
- Departments shall maintain documentation of completed training and make such documentation available upon request.

12. Grant Tracking Spreadsheet and Reporting

- In addition to retaining all grant-related documents, the **originating department** shall maintain a **modified auditor spreadsheet** for each grant.
- Spreadsheet Title Requirements**
 - The title shall include:
 - Grant Name
 - Grant Number assigned by the Finance Department
 - Performance Period of the grant
- Spreadsheet Content**
 - The body of the spreadsheet shall track **all grant-related expenditures and reimbursement activity**, including at minimum:
 - Invoice Number
 - Check Number used to pay the invoice
 - Payee Name
 - Date Paid

- Reimbursement Check Number (if applicable)
- Date Reimbursement Request Sent/Received

d. Reporting to Finance Department

- The originating department shall **submit the spreadsheet to the Finance Department monthly**.
- The Finance Department will use this information to **confirm the allocation of funds** to the appropriate grant account.

e. Audit Use

- The spreadsheet will be retained and utilized in the **yearly audit** to verify proper tracking of grant expenditures and reimbursements.

f. Record Retention

- The spreadsheet shall be filed along with the grant's supporting documentation to maintain a complete audit trail.

13. Grant Extensions and Closeout Reports

a. The originating department shall forward to the Finance Department, as soon as they are received:

- Any **grant extension contracts or agreements**, and
- Any **grant closeout reports** or final program reports required by the granting agency.

b. The Finance Department will:

- Maintain copies for central financial oversight and audit purposes, and

c. Use the information to reconcile grant accounts and ensure all funds and expenditures are properly documented.

d. The originating department remains responsible for:

- Completing and submitting all extension or closeout reports to the grantor, and
- Retaining copies in the departmental grant file along with other supporting documentation.

14. Compliance and Audit

Failure to follow this policy may result in delayed payments, reimbursement issues, or audit findings. All departments are expected to comply with this policy and any additional requirements imposed by granting agencies or auditors.

This policy has been reviewed and approved by the Washington County Commissioners.

County Commissioners' Signatures:

Commissioner Name	Signature	Date

15. Policy Revision / Update Record

Revision #	Effective Date	Section(s) Updated	Summary of Changes	Prepared / Reviewed By
1	1/14/2026	Original Policy	Initial policy adoption	[Lisa M. Hanscom/EMA and Grace Falzarano/Finance]
2				
3				
4				
5				

Washington County, Maine
Grant Management Checklist – Departments & Finance Department

Grant Stage	Originating Department / Grant Manager	Finance Department
Grant Award & Setup	<input type="checkbox"/> Grant award reviewed	
	<input type="checkbox"/> Grant type identified (Reimbursement or Advance/Drawdown)	<input type="checkbox"/> Grant documents received and filed
	<input type="checkbox"/> Grant contract signed	<input type="checkbox"/> Grant type confirmed
	<input type="checkbox"/> Application/work plan & contract sent to Finance Office	<input type="checkbox"/> Grant account number assigned
	<input type="checkbox"/> Grant Manager identified	<input type="checkbox"/> Grant account established in financial system
Before Spending	<input type="checkbox"/> FEMA E/L 705 completed (required for FEMA/Federal; recommended for all)	
	<input type="checkbox"/> Expense reviewed for allowability	
	<input type="checkbox"/> Expense aligns with approved grant budget	<input type="checkbox"/> Grant account active and available
	<input type="checkbox"/> If another department incurs the cost, originating department confirms grant eligibility	
When Expense Occurs	<input type="checkbox"/> All grant expenses vouched by originating department	<input type="checkbox"/> Voucher received from originating department
	<input type="checkbox"/> Voucher prepared by originating department (even if expense is from another department)	<input type="checkbox"/> Account number verified
	<input type="checkbox"/> Correct grant account number used	<input type="checkbox"/> Bill/invoice reviewed
	<input type="checkbox"/> Bill/invoice attached	<input type="checkbox"/> Grant-specific voucher template used (if applicable)
	<input type="checkbox"/> Copies of voucher & bill retained	
	<input type="checkbox"/> Voucher & bill sent to Finance Office	
Payment Processing	<input type="checkbox"/> Await payment confirmation	<input type="checkbox"/> Voucher approved
		<input type="checkbox"/> Payment issued
		<input type="checkbox"/> Signed voucher retained
After Payment	<input type="checkbox"/> Signed voucher received	<input type="checkbox"/> Copy of signed voucher sent to originating department
	<input type="checkbox"/> Copy of check/proof of payment received	<input type="checkbox"/> Copy of check/proof of payment sent to originating department
	<input type="checkbox"/> Documents filed in grant records	
Reimbursement Grants	<input type="checkbox"/> Reimbursement documentation submitted to grantor	<input type="checkbox"/> Reimbursement funds received
	<input type="checkbox"/> Reimbursement tracked	<input type="checkbox"/> Funds placed in holding account
	<input type="checkbox"/> Copy of reimbursement documentation sent to Finance	<input type="checkbox"/> Department confirms grant account
		<input type="checkbox"/> Funds transferred to correct grant account

Grant Stage	Originating Department / Grant Manager	Finance Department
Advance / Drawdown Grants	<input type="checkbox"/> Funds requested/drawn per grant rules <input type="checkbox"/> Expenses tracked against advance funds	<input type="checkbox"/> Copy of reimbursement check sent to originating department <input type="checkbox"/> Advance funds received <input type="checkbox"/> Funds deposited into grant account <input type="checkbox"/> Expenditures reconciled to funds received
Monthly Grant Tracking	<input type="checkbox"/> Maintain modified auditor spreadsheet for each grant <input type="checkbox"/> Include: Grant Name, Grant Number, Performance Period in title <input type="checkbox"/> Track Invoice #, Check #, Payee, Date Paid, Reimbursement Check #, Date Reimbursement Request Sent <input type="checkbox"/> Submit spreadsheet to Finance Office monthly	<input type="checkbox"/> Receive monthly spreadsheet from department <input type="checkbox"/> Review and confirm allocation of funds to correct grant account
Ongoing Grant Management	<input type="checkbox"/> Compliance monitored <input type="checkbox"/> Reports submitted on time <input type="checkbox"/> Records maintained <input type="checkbox"/> Finance notified of outgoing and incoming funds	<input type="checkbox"/> Grant balances monitored <input type="checkbox"/> Financial activity reviewed <input type="checkbox"/> Audit documentation maintained
Grant Closeout	<input type="checkbox"/> Program requirements completed <input type="checkbox"/> Final reports submitted <input type="checkbox"/> Grant file complete	<input type="checkbox"/> Final financial reconciliation completed <input type="checkbox"/> Grant account closed <input type="checkbox"/> Records retained per requirements

MONTHLY ADMINISTRATIVE REPORT FOR December 12th – January 14th

TASKS COMPLETED

- **Prepare Commissioners' meeting minutes**
 - December 1st Workshop/Meeting
 - December 11th Regular Meeting
 - December 29th Workshop/Meeting
 - Revise Mileage Reimbursement form

(Just an explanation as to why meeting minutes are time consuming: The time needed to prepare Commissioners' meeting minutes is not just in the actual typing but to be sure action has been taken or paperwork has been forwarded and filed in the appropriate places.)

- **Prepare Agenda for January Meeting**
 - Distribute and publicize
- **Prepare weekly vouchers for payment**
 - Reconcile Health Trust insurance billing
 - Reconcile NCEU Health and Welfare billing
 - Prepare voucher for postage funds for meter
- **Contracts/Leases/Agreements**
 - Continue to gather, file and update spreadsheet
- **Prepare monthly postage report**
 - Additional accounting has needed to be done due to the lack of postage funds available on the postage meter. A paper trail is needed to correctly charge each department for postage expense. Individual department charges can be easily tracked by the meter when the postage meter can be used.
- **Human Resources**
 - Process paperwork for employee status changes:
 - Resignation of employee
 - Employee address Corrections requested by Maine Municipal Employees Health Trust (MMEHT)
 - Process Open Enrollment for all eligible employees
 - Update Employee Masterlist with any insurance coverage status changes
 - Process Family Medical Leave (FMLA) requests
 - Track time used for FMLA
 - Update all personnel files with new 2026 wage increases
 - Update Employee Masterlist with new wages
 - Begin preparation of notification to MMEHT of wage changes for 2026
- **Risk Pool**
 - Tracking several vehicle accidents claims through correspondence with Malcolm Ulmer
 - Received check for loss less deductible
- **Worker's Comp**
 - Submitted updates to MMA for claims
- **Website updates**
 - Continue to send Meeting Minutes for posting

➤ **U.S. Bank Lease**

- Continue to help facilitate the termination of the leased equipment for EMA and Jail due to non-appropriation of funds.
 - Rich Rolfe sent the letter to U.S. Bank requesting termination of leased equipment.

Finance Department

County of Washington

PO Box 297, 85 Court Street
Machias, ME 04654
(207) 255-8354

Grace Falzarano, Provisional Treasurer
treasurer@washingtoncountymaine.gov

Sondra Small, Finance Office Manager
financeclerk@washingtoncountymaine.gov

Megan Huffman, Finance Clerk
appayroll@washingtoncountymaine.gov

January 14, 2026

Commissioner's Meeting

Agenda #7 Old Business

Audit – Views of Responsible Officials

Per an email from our Auditor Stephen Hopkins, the information was conveyed to him by both Jill Holmes and Betsy Fitzgerald. None of these are the opinions or corrective actions of the current employees. You will see this again on the 2023 and 2024 audits.

Agenda #8 Monthly and Quarterly Reports

With the approval of the budget, the Finance Department is still receiving questions. One of the folks that did ask a lot of questions is Colleen Brown. We had the pleasure of meeting with Colleen on Thursday January 8th we were able to answer her questions. She has since sent you folks a follow up email. We feel her email would be of great interest to the public as it helps show that we are working to make changes.

TAN 2025 – We have been fortunate to have a lot of our towns pay towards this TAN. As of January 10th, the balance is \$3,173,717.39. The town of East Nachias just voted today to pay their portion. We expect to receive that payment this coming week!

There are still other towns having meetings so we may receive more funds prior to the due date in February. The remaining possible “YES” towns, less East Nachias, amount to an estimated \$1,088,279.37. This will leave an estimated \$1.9 million +/-.

With that said, will you be discussing moving funds from our checking account to pay off this TAN and acquire a new TAN? Or will you be asking the bank to include the \$1.9 million in a new TAN?

A breakdown of what is owed and the information for the towns is included in your packet.

TAN 2026 – Where does this new request stand? I have sent financial information to the bank and I understand there needs to be something sent from Bond Council. Who

reaches out to Bond Council and/or the Bank? What is the process? How do we proceed?

The information I emailed to the bank is the Projected Cash Flow as well as the approved Budget. I have included the Projected Cash Flow for you in your packets.

OPIOID Funds – we would like your permission to open a separate Statement Savings account for the Opioid funds. As of right now, they are included in the “old” general checking account and are mixed with other deposits.

Pre-Audit – Our old server has been having a lot of issues. The TRIO software is still on the old server (no, it has not been migrated over to the new server yet). With that said, we have not been able to enter the adjusting entries from the 2022 Audit. We do not have the necessary reports from TRIO to send out to the potential firms to receive firm estimates for their work. However, we do have two estimates for you to look at and one potentially still waiting for additional information before sending an estimate.

Berry and Dunn – they want to do the complete audit and have requested a downpayment to begin work of \$25,000 retainer. I have included pages from their original email to Ben Edwards for your packets.

Jeremy (Hank) Ferrah – we have received an email with a description of the work Hank would be doing. His price for FY2023 pre-audit work is \$13,000 to \$16,000 plus travel. Detailed information is included in your packets from him.

The other firm considering the pre-audit work is Andrea White, CPA with LG & H firm from Bangor. She would like to have more information before providing an estimate.

Jail Audits – we have received notification concerning the jail audits. These are separate from the County audits in that they are required by state statute to be completed no more than six months after the fiscal year end. In the past, they have been included with the County audits and have been completed at the same time. Since the County's audits are so far behind, how would you like to proceed?

Ben Edwards – what is the role for Ben here at the County moving forward? I understand that Commissioner Burns has asked him to assist with the job description for the Finance Director. What other duties are being asked of him? As busy as we all are, we do not need to be working on the same projects without knowing what the other person is doing. In my opinion, this is just a waste of resources. Ben is a wonderful resource and we would like to continue working with him with direction from all three of you.

Mileage Reimbursement – it has been brought to our attention that the new rate for mileage reimbursement adversely affects more people than just the County employees. The 2026 budget was created and updated to reflect the State reimbursement and not the Federal rate. Before finalizing the budget, you may want to discuss this further.

Agenda #11 Set Overlay and County tax interest rate

Included in your packets is the history of past overlay and interest percentages. We have also included a table of the delinquent maximum tax rate that is allowed by the State of Maine. You will notice we have always assessed the towns 5% and not this maximum amount.

Agenda #14 Prior Approval for Purchases

Clarity and direction on how we will proceed is needed.

First, prior approval for \$500 or less. We have department heads who should be able to determine if purchases are a need or a want. One can only assume that a department head would know their department's needs more so than any other person. Why do we have department heads if someone else is making these determinations? Clarity on this would be appreciated.

Second, the Finance Department creates checks and warrants twice a month. Will you, the Commissioners, be meeting twice a month to approve the warrants prior to us mailing the checks? There are quite a few checks being written that are over the \$500 limit. There are payments for approved services and contracts included in these warrants. Again, clarity and direction is needed here. How do you want us to proceed?

With our finances in the condition they are in, I feel it is most pertinent that we now focus on obtaining a 2026 TAN.

Respectfully submitted,
Grace Falzarano
Provisional Treasurer

From: Joey and Colleen Brown <joecolbrown95@hotmail.com>
Sent: Friday, January 9, 2026 6:02 AM
To: Grace Falzarano <nannygrace1@myfairpoint.net>
Cc: Dave Burns <commdist2@washingtoncountymaine.gov>; Billy Howard <commdist1@washingtoncountymaine.gov>; Courtney Hammond <commdist3@washingtoncountymaine.gov>; Renee Gray <manager@washingtoncountymaine.gov>; Sondra Small <financeclerk@washingtoncountymaine.gov>; Provisional Treasurer <treasurer@washingtoncountymaine.gov>
Subject: Re: Follow up- 2019-2022 audits

Hi there,

Thank you all for taking the time to meet with me yesterday. I appreciate your willingness to walk through my understanding of the audits and to explain the county's current position and ongoing work.

I found the conversation helpful and informative, and I'm grateful for the clarity you provided around both the challenges the county inherited and the steps being taken now to bring systems into better order. I also appreciate the openness and transparency with which you approached the discussion. That matters, especially given the level of public interest and concern.

While my questions to the commissioners have now been answered through our discussion, I do still believe it's important that these issues be addressed on the public record by the commissioners themselves. Doing so will help ensure that the rest of Washington County has the same assurance I now have that these matters are being properly and thoughtfully addressed.

I recognize that much of this work involves untangling long-standing issues, and I appreciate the efforts each of you is making to improve processes, strengthen oversight, and keep the public informed. My goal continues to be understanding and helping others understand how we got here and how things move forward in a more accountable and transparent way.

Thank you again for your time and for engaging in a thoughtful, constructive conversation. I appreciate the work you're doing and your willingness to explain it.

Best regards,

Colleen Brown

Sent from my iPhone

District 1

Commissioner: Billy Howard
Budget Advisory Committee
 Crystal Gallina
 David Davis-Kenneth Colson Proxy
 Chris Loughlin

Municipality	Amount	Yes/No	Date	Paid	Total Amount Due per Town	Town that have Paid	Pending "YES" Pmts. 12/30/2025	Pending "NO" Pmts. 12/30/2026
Alexander	\$120,033.93	Yes	12/24/2025	✓	\$120,033.93	\$120,033.93		
Baileysville	\$572,741.41	No			\$572,741.41		\$72,741.41	\$572,741.41
Baring Plantation	\$26,792.03				\$26,792.03			\$26,792.03
Beddington	\$97,766.15	No			\$97,766.15			\$97,766.15
Calais	\$381,450.59		12/30/2025	✓	\$381,450.59	\$381,450.59		
Charlotte	\$72,741.41		12/30/2025		\$72,741.41	\$72,741.41	\$72,741.41	
Cooper	\$50,332.25				\$50,332.25			\$50,332.25
Crawford	\$32,942.17	Yes			\$32,942.17		\$32,942.17	
Danforth	\$141,948.25				\$141,948.25			\$141,948.25
Deblois	\$64,611.90	No			\$64,611.90			\$64,611.90
Grand Lake Stream PInt	\$83,062.35	Yes	12/29/2025	✓	\$83,062.35	\$83,062.35		
Marshfield	\$78,396.72	Yes	12/23/2025	✓	\$78,396.72	\$78,396.72		
Meddybemps	\$55,846.18				\$55,846.18			\$55,846.18
Northfield	\$98,897.21				\$98,897.21			\$98,897.21
Princeton	\$112,540.65	No			\$112,540.65			\$112,540.65
Robbinston								\$94,726.46
Talmadge	\$11,310.62	Yes	12/10/2025	✓	\$11,310.62	\$11,310.62		
Topsfield	\$36,830.20	Yes	12/10/2025	✓	\$36,830.20	\$36,830.20		
Vanceboro	\$15,834.86				\$15,834.86			\$15,834.86
Waite	\$14,774.49				\$14,774.49			\$14,774.49
Wesley	\$43,192.42				\$43,192.42			\$43,192.42
Whitneyville	\$25,519.58	Yes	12/22/2025	✓	\$25,519.58	\$25,519.58		
	\$2,137,565.37					\$809,345.40	\$105,683.58	\$1,390,004.26
	\$388,095.57							

District 2

Commissioner: David C. Burns
Budget Advisory Committee
 Brian Schuth
 Ben Edwards
 Dan Daley

Municipality	Amount	Yes/No	Date	Paid	Total Amount Due per Town	Town that have Paid	Pending "YES" Pmts. 12/30/2025	Pending "NO" Pmts. 12/30/2026
Cutler	\$151,138.13				\$151,138.13			\$151,138.13
Dennysville	\$34,073.24		12/30/2025		\$34,073.24	\$34,078.00		
East Machias	\$210,448.18	No			\$210,448.18			\$210,448.18
Eastport	\$323,130.21	Yes	12/30/2025	✓	\$323,130.21	\$323,130.12		
Lubec	\$423,511.95	Yes	12/22/2025	✓	\$423,511.95	\$423,511.95		
Machias	\$314,152.41	Yes	12/24/2025	✓	\$314,152.41	\$314,152.41		
Pembroke	\$160,893.54	No			\$160,893.54			\$160,893.54
Perry	\$211,437.86	No			\$211,437.86			\$211,437.86
Whiting	\$164,922.95	Yes			\$164,922.95		\$164,922.95	
Passamaquoddy Nation	\$11,310.62	No			\$11,310.62			\$11,310.62
	\$2,005,019.09					\$1,094,872.48	\$164,922.95	\$745,228.33
	\$1,225,717.52							

Towns and Cities Votes

District 3		District 3		District 3	
Municipality	Amount	Yes/No	Date	Paid	
Addison	\$325,321.65	Yes	12/22/2025	✓	\$325,321.65
Bears	\$185,069.98	Yes	12/29/2025	✓	\$185,069.98
Cherryfield	\$220,769.12	Yes			\$220,769.12
Columbia	\$95,574.72	Yes	12/17/2025	✓	\$95,574.72
Columbia Falls	\$98,331.68	Yes	12/9/2025	✓	\$98,331.68
Harrington	\$269,970.31	Yes	12/23/2025	✓	\$269,970.31
Jonesboro	\$122,508.13	Yes	12/12/2025	✓	\$122,508.13
Jonesport	\$375,088.36	Yes	12/31/2025		\$375,088.36
Machiasport	\$323,200.90				\$323,200.90
Milbridge	\$432,065.60	Yes			\$432,065.60
Roque Bluffs	\$175,314.58	Yes			\$175,314.58
Steuben	\$399,971.72	Yes	12/30/2025		\$399,971.72
	\$3,023,186.75				\$3,023,186.75
	\$2,699,985.85				\$2,699,985.85
Total Pending					\$1,028,121.02
					\$1,298,727.55
					\$2,458,433.49
UT - No Vote	\$4,313,798.94				\$1,298,727.55
					\$3,576,082.61
					\$7,260,497.67
Total "ASK"	739,502.33				739,502.33
					8,000,000.00
					\$2,458,433.49
					\$2,458,433.49



Good Morning, GRACE FALZARANO

CM LOC Muni 3500006144

Last Updated: January 10, 2026 8:42 AM

\$862,374.00

\$3,173,717.39

Credit Line Available

Current Balance

[Transactions](#)

[Details & Settings](#)

Date	Description	Amount	
JAN 5 2026	Additional Principal Payment <i>Charlotte</i>	\$72,741.41	⋮
DEC 31 2025	Additional Principal Payment <i>Jonesport</i>	\$375,088.26	⋮
DEC 30 2025	Additional Principal Payment <i>Eastport</i>	\$323,130.12	⋮
DEC 30 2025	Additional Principal Payment <i>Dennysville</i>	\$34,078.00	⋮
DEC 30 2025	Additional Principal Payment <i>Calais</i>	\$381,450.59	⋮
DEC 30 2025	Additional Principal Payment <i>Steuben</i>	\$200,000.00	⋮

DEC 29 2025	Additional Principal Payment	Beals	\$185,069.98	⋮
DEC 29 2025	Additional Principal Payment	Grand Lake Stream	\$83,062.35	⋮
DEC 24 2025	Additional Principal Payment	Machias	\$314,152.41	⋮
DEC 24 2025	Additional Principal Payment	Alexander	\$120,033.93	⋮
DEC 23 2025	Additional Principal Payment	Harrington	\$269,970.31	⋮
DEC 23 2025	Additional Principal Payment	Marshfield	\$78,396.72	⋮
DEC 22 2025	Additional Principal Payment	Lubee	\$423,511.95	⋮
DEC 22 2025	Additional Principal Payment	Whitneyville	\$25,519.58	⋮
DEC 22 2025	Additional Principal Payment	Addison	\$325,321.65	⋮
DEC 17 2025	Additional Principal Payment	Columbia	\$95,574.72	⋮
DEC 17 2025	Additional Principal Payment	Jonesboro	\$122,508.13	⋮
DEC 17 2025	Additional Principal Payment	Topsfield	\$36,830.20	⋮
DEC 17 2025	Additional Principal Payment	Talmadge	\$11,310.62	⋮
DEC 17 2025	Additional Principal Payment	Columbia Falls	\$98,331.68	⋮
DEC 17 2025	Generated Principal Reversal		(\$54,737.24)	⋮

Cash Flow Projection for First Quarter 2026

Beginning Cash		5,468,451.62
Less:		
City of Eastport	20,000.00	
Deed Surcharge	239,004.99	
Downeast Wind	842,720.00	
Opioid	581,387.11	
Probate Surcharge	60,476.45	
Sub Total		<u>1,743,588.55</u>
Less Warrants		
Payroll		
A/P Warrant December 23, 2025		57,591.01
Ending Cash		<u>3,667,272.06</u>

2026 Approved Budget

	Annual
Expenses	13,426,719
Department Revenues	1,854,121
Anticipated Overlay @ 2%	<u>231,452</u>
Total 2026 Advisory Approved Budget	11,804,050

Note: Department Revenues vary per month/unable to calculate for this purpose

		x 10% Unknown
	Monthly	Buffer
Expenses	1,118,893	1,230,783
Anticipated Overlay @ 2%	<u>19,288</u>	<u>19,288</u>
	1,138,181	1,250,070

Estimate Funds Needed

per month x 10% unknown	1,250,070	
x 2 months x 10% unknown	2,500,140	Jan, Feb
x 3 months x 10% unknown	3,750,211	Jan, Feb, March

Estimated Cash Flow for January - March 2026

Ending Cash		3,667,972.06
Less Jan 2026	1,250,070	2,417,901.82
Less Jan, Feb 2026	2,500,140	1,167,831.57
Less Jan, Feb, March 2026	3,750,211	<u>(82,238.68)</u>

2025 TAN

Amount of TAN Drawn	6,749,800.00
YTD Payments received from Towns	<u>3,503,341.20</u>
Remaining TAN before interest	3,246,458.80

Note: Interest is not included in the TAN figures

Cash Flow Projection for First Quarter 2026

Additional Information for reporting purposes only

Pending "YES" Pmts. as of 12/30/2025		"NO" Pmts.
District 1	769,546.16	1,368,019.21
District 2	1,259,790.76	839,954.79
District 3	2,699,985.85	323,200.90
Total Pending "YES" Pmts.	4,729,322.77	2,531,174.90
UT for All Districts	739,502.33	739,502.33
		8,000,000.00

	Total "ASK" Pmts.	Less "YES" Pmts. Paid YTD	Remaining "YES" and "NO" Pmts.
District 1	2,232,291.83	736,603.99	1,495,687.84
District 2	2,005,019.09	1,094,872.48	910,146.61
District 3	3,023,186.75	1,671,864.73	1,351,322.02
Subtotal for all Districts	7,260,497.67	3,503,341.20	3,757,156.47
UT for all Districts	739,502.33		739,502.33
Totals	8,000,000.00	3,503,341.20	4,496,658.80



September 26, 2025

Washington County, ME
Attn: Ben Edwards
85 Court Street
Machias, ME 04654

Dear Mr. Edwards:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we will provide to Washington County, Maine (the County).

Berry Dunn McNeil & Parker, LLC (BerryDunn) will provide consulting services for technical accounting assistance and audit readiness. These services are further outlined in our Project Plan and Price Proposal dated September 26, 2025. Our services will be provided in accordance with the American Institute of Certified Public Accountant's (AICPA) Consulting Standards.

Since the procedures to be performed will not constitute an audit made in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion on any of the items specified in the reports issued or on the financial statements of the County taken as a whole. The work will be performed in accordance with AICPA's Statement on Standards for Consulting Services.

In rendering these services, we will be relying on the accuracy and reliability of historical financial information or other financial data of the County provided by management. We will not, as a part of this engagement, audit, compile, or review such information, and we will not express an opinion or any form of assurance on it. You and your representatives will provide to us promptly, upon request, all information and documentation reasonably deemed necessary or desirable by us in connection with the services described herein. You and your representatives represent and warrant that all information and documentation provided or to be provided is true, correct and complete, to the best of your knowledge and belief, except as you may otherwise advise us at the time you provide us the information. We are authorized to rely upon such information and documentation without independent investigation or verification.

Our working papers, including any copies of your records that we choose to make, are our property and will be retained by us in accordance with our established records retention policy.

Either party may cancel this agreement at any time by providing written notice of cancellation to the other party. Upon termination, BerryDunn will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed. Disputes will be handled by a process of arbitration, mediation, or other means provided by law for resolving problems and for determining who bears the cost of consequential damages arising from errors, omissions, or negligence.

Washington County, ME
Ben Edwards
September 26, 2025
Page 2

We will not perform management functions, make management decisions, or act or appear to act in a capacity equivalent to that of a member of management or an employee and, if applicable, will comply with AICPA or regulatory independence guidance.

The County agrees to the following:

1. Management of the County shall make all management decisions arising out of, or in connection with, these services, including the following general activities:
 - a. Authorizing, executing, or consummating all transactions.
 - b. Preparing all source documents in electronic or other form evidencing the occurrence of a transaction.
2. The County will designate an appropriate individual to oversee the nonaudit services.
3. The County will evaluate the adequacy and results of the services.
4. The County accepts responsibility for the results of the services.
5. The County shall establish and maintain appropriate internal controls related to the subject matter of these services, including monitoring ongoing activities.

The scope of this engagement does not constitute the provision by BerryDunn, its principals, or staff of any legal advice. Moreover, because our engagement is limited in nature, it cannot be relied upon to discover all documents and other information or provide all analyses which may have importance to this matter.

We are committed to providing you with a fee that is reasonable and fair for the high quality of service you will receive. Our billings for the services set forth in this letter, which will be based upon our rates for this type of work, will be rendered during the engagement and are payable upon receipt. Invoices for services performed will be billed on a monthly basis. We do require a \$25,000 retainer to be paid at signing of this engagement letter and will be applied to future billings for the first 90 days of the engagement. Out-of-pocket expenses, including travel costs, for the above services will be billed separately. A late charge is added on all unpaid bills in excess of 30 days at an annual rate of 18% (1½% per month). This engagement includes only those services specifically described in this letter. Appearances before judicial proceedings or government agencies such as the Internal Revenue Service or other regulatory bodies, arising out of this engagement, will be billed to you separately.

We may stop work at any time in the event of any unpaid balance. We may resign from this engagement at our sole discretion at any time.

Washington County, ME
Ben Edwards
September 26, 2025
Page 3


Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, an electronic sound symbol or process attached to or logically associated with a contract or other record and executed or adopted by a person with an intent to sign the record, or a digital signature.

If you are in agreement with the terms of this letter, please sign one copy and return it for our files. We appreciate the opportunity to work with you.

We look forward to our relationship to contribute to the County's future success.

Very truly yours,

BERRY DUNN McNEIL & PARKER, LLC

By: 
Katharine Balukas, CPA
Principal

Acknowledgement:

The above accurately reflects our understanding of the engagement and is accepted by us.

WASHINGTON COUNTY, MAINE

By: _____
Ben Edwards, Washington County, ME

Date _____

Consulting Services Methodology

At BerryDunn, our goal is to be a trusted partner and advisor you can depend on. During our work with you, we consider ourselves your accountants-on-demand, and we want you to think of us the same way. No question or concern is too small, and we are available to help you develop ideas and strategies that increase your staff knowledge and efficiency. We are a reliable resource you can reach out to anytime.

We utilize a risk-based approach as the basis for our accounting services engagements. We start each engagement by developing a formal project plan for each year of the contract so we understand the level of assistance you desire from us and to help ensure we are there when you need us. These plans can be modified to meet any new needs or challenges that arise throughout the engagement period. In our initial meetings with you, we will refine and update our approach and timelines to best meet your needs:

Project Planning Work Plan

We will provide hands-on assistance to the County's staff to provide ongoing outsourced accounting assistance and prepare for the County's financial statement audits, starting with your 2022 audit.

We expect activities to fall into the following categories:

1. Assistance with development of analyses, schedules, worksheets, summaries, and other work papers that are responsive to audit requests, minimize ongoing preparation time, and provide analytical value to the County.
2. Consultation with finance and accounting staff relative to audit expectations; documentation of audit trail; grant record keeping, management of data requests; efficient use of internal and external resources in maintaining auditable records; assessment of reasonableness and materiality in decision-making; and prioritization of audit preparation tasks.
3. General support and assistance to the finance and accounting staff as it relates to the following:
 - o Monthly reconciliations of key accounts
 - o Year-end close assistance

The work will be performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statement on Standards for Consulting Services.

Since the procedures to be performed will not constitute an audit made in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion on any of the items specified in the reports issued or on the financial statements of the County as a whole.

Annual Project Planning

Task 1: Project Kickoff Meeting

Upon initiation of the contract, we will hold a kickoff meeting to plan the work for the upcoming audit cycle and year. The purpose of the kickoff meeting will be to:

- Introduce key engagement team members
- Discuss the current status of account reconciliations and the beginning period for our work to be performed
- Discuss upcoming GASB pronouncements and any new audit standards that will have an impact on the County
- Discuss current developments of the County, including any known project constraints or challenges
- Identify new or additional areas where BerryDunn's assistance is needed
- Clarify the engagement goals and objectives
- Develop frequency for check-in meetings and preferred modes for communication

Task 2: Development of Annual Project Plan

Utilizing the information obtained during the project kickoff, will develop the Project Plan for reconciliation and review work to assist the County in preparing reconciliations to make their records current. This plan will include the level of services to be provided, the areas of focus, and the timeline to be approved by the County leadership. The Project Plan will also include the anticipated budget for the work to be completed based on the volume of work to be performed.

We anticipate the areas of focus to be the following:

- Preparing reconciliations, as needed, related to key balance sheet accounts (e.g. cash, investments, accounts receivable, accounts payable, and accrued liabilities)
- Preparing reconciliations related to long-term assets and liabilities (e.g. capital assets, bonds payable, finance purchase obligations, OPEB and pension liabilities)
- Continued compliance with existing GASB pronouncements and implementation of new accounting standards for determination of eligibility under the standard, preparing calculations and journal entries, and updating of footnote information
- Support audit preparation duties including year-end closing reconciliations, journal entries, schedules, coordination with external auditors, and government-wide conversion support
- Assist with financial statement preparation, including the Management's Discussion and Analysis, Basic Financial Statements, Notes to the Basic Financial Statements, and the Required Supplementary Information
- Assist with preparation of the County's Schedule of Expenditures of Federal Awards (SEFA), as applicable, if needed
- Internal control reviews and process improvement
- Staff training on new GASB pronouncements or other relevant topics

- Development of templates to be used by the County finance team

Task 3: Presentation and Discussion of the Overall Project Plan

BerryDunn will present the overall Project Plan, Budget, Timeline to the County management team. This will be in a discussion format to facilitate feedback and incorporate modifications to the plan as needed.

Should we be engaged for more than one year, we will hold a planning meeting at the beginning of the new contract cycle. This annual discussion will frame the development of our overall Project Plan and Timeline for the upcoming contract year.

Sample Work Plans

We have included sample work plans below to describe the approach we take to help you prepare for the financial statement audit and assist you with GASB accounting standards. The services and work plans outlined below can be further modified and customized with key members of the County.

Annual Audit Preparation

Task 1: Gaining an Understanding of the Organization

We will develop an advance documentation request list to gain an understanding of the accounting function and prior audits of the County to aid in our preparation for the upcoming work. We will request certain documentation including but not limited to the following:

- Past external audits and other assessments performed
- Key department and system internal control memos
- Board and other relevant committee minutes from prior and current years
- Organizational chart
- Current employee handbook and policies and procedures
- Accounting policies and procedures
- Sample monthly reconciliations
- Sample year-end reconciliations
- Month-end/year-end checklists
- Prior audit request lists from the auditors and overall timelines from audits

Task 2: Financial Statement Audit Planning

Our audit readiness engagements typically start with reviewing the audit request list from the prior year and any month-end/year-end checklists that are maintained. We will start our engagement with the audit schedule request list and a template checklist that we have developed internally. As our work progresses, we will tailor this checklist for the County's specific needs.

We anticipate our services will vary between audit areas and include preparing workpapers, reviewing workpapers, and/or performing pre-audit testing. We will discuss with you the areas included in the audit readiness engagement and determine the level of services needed for each service. Internally, we will utilize this information to assign engagement team members

to specific project areas based on their skills and expertise and provide an overall timeline for completion of the work.

We will:

- Prepare schedules and other analyses that are requested by the auditors.
- Prepare any additional workpapers needed and/or assist with creating an efficient and effective month-end process.
- Before the audit begins, perform a thorough review of the trial balance to identify any remaining journal entries that may be needed.
- Work with management to be a resource during the audit process and work through any follow-up questions or requests from the auditors.
- As a by-product of our audit readiness work, we will work to address internal areas of concern that come to our attention with the intent of strengthening internal controls.

GASB Pronouncement Support Services

There are multiple recent and upcoming accounting pronouncements that impact the County, so implementation assistance will be an ongoing activity.

We will work with the County to gain an understanding of existing applicable pronouncements and talk through new pronouncements and the potential impact. Our planning work will include reviewing relevant policies and procedures and talking through specific operational questions. In recent years, GASB 87, *Leases*; GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and GASB 96, *Subscription-Based Information Technology Arrangements (SBITAs)*; GASB 101, *Compensated Absences*; GASB 102, *Certain Risk Disclosures*, were issued.

Our work will include reviewing the adoption related to those standards, including any related policies that have been developed and new contracts entered into that could meet the requirements of those prior standards. The County will also be subject to GASB 103, *Financial Reporting Model Improvements* and GASB 104, *Disclosure of Certain Capital Assets* for fiscal year 2026.

Our work surrounding accounting pronouncements will be broken into the following steps:

- Planning and research
- Reviewing key contracts and other documents
- Making eligibility determinations
- Performing calculations and journal entries
- Drafting necessary financial statement disclosures
- Preparing audit documentation
- Developing formal policies and procedures surrounding the new standards

Fees

We will provide status updates at the frequency requested by the County (weekly or biweekly) on the work completed, work to be completed, and the remaining fees to date. Should we identify areas that are outside of the initial scope of our engagement, we will promptly discuss these items with the County before commencing any additional work. We understand that the County has significant needs and priorities, and we will work to develop project plans to stay within the desired budgets.

We strive to keep our fees to a minimum, even in light of the many changes imposed by regulatory authorities and others. We are excited about this opportunity to partner with the County for accounting related services. **To demonstrate our commitment to the County, we have discounted our standards rates by 25% for the fee structure.** Our fees will be billed based on our discounted hourly rates below up to the not-to-exceed maximums stated.

Position	Base Rate	Discounted Rate
Principal	\$530	\$400
Manager	\$360	\$270
Senior	\$320	\$240
Analyst	\$220	\$165
Accounting Assistants	\$130	\$100

We will require a \$25,000 retainer to be paid at signing of this proposal and will be applied to future billings for the first 90 days of the engagement.

Our fee does not account for additional time incurred for any unexpected situations or for services outside of the scope noted above. Should these circumstances arise, we will discuss our related procedures and their impact on our fee.

Our work is not designed to perform specific procedures to detect waste or abuse; however, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention.

Buildings and Grounds report

January 14, 2026

- Replaced ceiling tile in Sheriff building
- Adjusted door new Sheriff building
- Hung monitor new Sheriff building conference room
- Stored paper, shelf and copier from EMA
- Delivered lighthouse model to the Town of Cutler
- Stored a dozen boxes of artifacts from museum to attic storage
- December and January snow removal, salted walkways and steps, mopping and cleaning steady.
- January 2nd, Renée coordinated with Rich and we were able to use two inmates for snow removal for the first time in 8 years or more. It was much appreciated.
- Working on a cabinet to hang microwave for Sheriff's office
- Moved bookcases, display cabinets out of archives room into museum, to prepare for Finance office move into additional office space.
- Met with Jeremy Gray when he visited the State courthouse. Awaiting an additional meeting with County administration.

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Joshua Rolfe
R.C.C. Deputy Director

Paula Johnson-Rolfe
Office Manager



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

From : Deputy Director Joshua Rolfe

To: Washington County Board of Commissioners

Ref: Monthly report / total calls statistics

Action Items -

Approval of Maintenance agreement with Exacom Recorder. Agreement covers all repair and parts for voice/radio/911 recorder. One year contract, 3/6/2026 through 3/5/2027. **\$4,852.25 cost. Budgeted line 607-4657 \$6,818.00. Savings of \$1,965.75.** Requesting approval for County Manager to sign the contract when due in February.

Department information/Updates

Vacant position in the RCC: Employee from the jail has decided not to transfer to the RCC. Job has been posted in house and online. Requesting permission to hire best applicant once process has been completed with County Manager approval.

	2025	2024
Total CAD calls for service:	1948	1923
Total CAD Calls for Service Received via 9-1-1	975	915

Individual Call Type statistics included in following pages. Sample Copy of Maintenance Contract

A handwritten signature in black ink, appearing to read "Joshua Rolfe".



Maintenance Support Quotation

Quote No: EXA-02278-M6T2
Date: 12/8/2025
Quote Effective Until: 3/5/2026

Purchaser:
Joshua Rolfe
Washington County, ME - Regn'l Comm Ctr.
207-255-4422
joshua.rolfe@sheriffwashingtoncountymaine.gov

End Customer:
Washington County, ME - Regn'l Comm Ctr.

This quote is for maintenance coverage from **3/6/2026** to **3/5/2027** for serial number(s) **2804** and any related system add-ons. Some maintenance dues may have been pro-rated to get all your items onto a single renewal cycle.

Maintenance Record HJ1210HU1210352027

Qty	Part No	Model No	Description	Amount
1	9004000	HS-SUP-E	ExaCare Extended Warranty and Support Services (Essentials) • Supports Existing Exacom Recorder • Covers All Hardware • Software Assurance Included • Support Provided Remotely Via Telephone & Email	\$4,852.25
			Reinstatement Fee (if any):	\$0.00
			Quote Total:	\$4,852.25

Submitted By: Barbara Taif

Date: 12/8/2025

Approved By: _____

Date: _____

01/09/26
06:26

Washington County Sheriff's Office
Total CAD Calls Received, by Nature of Call

501
Page: 1

Nature of Call	Total Calls Received	% of Total
911 Hang Up	34	1.75
911 Misdialed	38	1.95
Abandoned Vehicle	1	0.05
Accident Fatal	1	0.05
Accident Property Damage	181	9.29
Accident Personal Injury	19	0.98
Animal Control Complaint	16	0.82
Agency Assist	27	1.39
Alarm Commercial	80	4.11
Alarm Residential	26	1.33
Ambulance Call	421	21.61
Ambulance Drug Overdose	4	0.21
Ambulance Transfer	92	4.72
Animal Problem	8	0.41
Assault	6	0.31
Sexual Assault	3	0.15
ATV Complaint	1	0.05
Commercial Burglary	1	0.05
Residential Burglary	6	0.31
Chase in Progress	2	0.10
Child Abuse or Neglect	1	0.05
Civil Assist	42	2.16
Computer Crime	1	0.05
Crash Detection	5	0.26
Criminal Mischief	13	0.67
Criminal Threatening	5	0.26
Criminal Trespass	22	1.13
Attended Death	3	0.15
Unattended Death	4	0.21
Detail (All)	14	0.72
Directed Patrol	4	0.21
Disorderly Conduct	21	1.08
Domestic Dispute	24	1.23
Drug Information	2	0.10
Drug Related	1	0.05
Endangering Welfare	1	0.05
Escort	1	0.05
Fight	1	0.05
Fire	56	2.87
Fish and Game	10	0.51
Fraud	3	0.15
Harassment	27	1.39
Information	84	4.31
Juvenile Problem	1	0.05
K9 Deployment	2	0.10
K9 Training	3	0.15
K9 Visit	1	0.05
Littering	2	0.10
Marine Patrol	2	0.10
Mental Subject	5	0.26
Missing Person	4	0.21
Motor Veh Complaint	54	2.77
Motor Vehicle Stop	271	13.91
Motorist Assist	31	1.59
Noise Complaint	1	0.05

01/09/26
06:26

Washington County Sheriff's Office
Total CAD Calls Received, by Nature of Call

501
Page: 2

Nature of Call	Total Calls Received	% of Total
Paper Service	14	0.72
Parking Problem	3	0.15
Protection Order Service	11	0.56
Property Check	38	1.85
Found Property	1	0.05
Public Assist (Highway, etc.)	44	2.26
Remove Subject	4	0.21
School Visit	1	0.05
Shots Fired	1	0.05
Subject Stop	2	0.10
Suicidal Subject	3	0.14
Suspicious Activity	28	1.44
Theft	20	1.03
Traffic Hazard	5	0.26
Unmanned Aircraft System	2	0.10
Utility Problem	1	0.05
Violation Bail	3	0.15
Violation of F.O.	3	0.14
Warrant Arrest	5	0.25
Search Warrant	3	0.15
Check Well Being	57	2.93

Total Calls:	1948	

Report Includes:
All dates between '00:00:01 12/01/25' and '23:59:59 12/31/25'
All nature of incidents
All cities
All types
All priorities
All agencies
All zones

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01/09/26
06:28

Washington County Sheriff's Office
Total CAD Calls Received, by Nature of Call

501
Page: 1

Nature of Call	Total Calls Received	% of Total
911 Hang Up	47	2.44
911 Misdial	46	2.39
Accident Property Damage	155	8.06
Accident Personal Injury	12	0.62
Animal Control Complaint	7	0.36
Agency Assist	25	1.30
Alarm Commercial	70	3.64
Alarm Residential	26	1.35
Alcohol Offense	2	0.10
Ambulance Call	356	18.51
Ambulance Drug Overdose	2	0.10
Ambulance Transfer	93	4.84
Animal Noise	1	0.05
Animal Problem	12	0.62
Assault	3	0.16
Sexual Assault	1	0.05
ATV Complaint	3	0.16
Insufficient Funds Check	1	0.05
Commercial Burglary	2	0.10
Residential Burglary	4	0.21
Civil Assist	39	2.03
Crash Detection	3	0.16
Criminal Mischief	8	0.42
Criminal Threatening	5	0.26
Criminal Trespass	12	0.62
Attended Death	1	0.05
Unattended Death	3	0.16
Detail (All)	24	1.25
Directed Patrol	1	0.05
Disorderly Conduct	4	0.21
Domestic Dispute	21	1.09
DRE Utilization	2	0.10
Drug Information	5	0.26
Drug Related	3	0.16
Endangering Welfare	1	0.05
Fight	5	0.26
Fire	67	3.48
Fish and Game	3	0.16
Fraud	3	0.16
Harassment	26	1.35
Information	91	4.73
Juvenile Problem	4	0.21
K9 Deployment	9	0.47
K9 Training	4	0.21
K9 Visit	1	0.05
Littering	1	0.05
Mental Subject	10	0.52
Missing Person	7	0.36
Motor Veh Complaint	62	3.22
Motor Vehicle Stop	305	15.86
Motorist Assist	19	0.99
Noise Complaint	5	0.26
OUI	1	0.05
Paper Service	23	1.20
Protection Order Service	13	0.68

01/09/16
08:29

Washington County Sheriff's Office
Total CAD Calls Received, by Nature of Call

501
Page: 2

Nature of Call	Total Calls Received	% of Total
Probation Check	1	0.05
Property Check	23	1.20
Found Property	2	0.10
Public Assist (Highway, etc.)	46	2.39
Remove Subject	12	0.61
Runaway Juvenile	1	0.05
School Visit	1	0.05
Shots Fired	5	0.26
Special Investigation	1	0.05
Subject Stop	2	0.10
Suicidal Subject	5	0.26
Suspicious Activity	41	2.13
Test	3	0.16
Theft	32	1.66
Traffic Hazard	1	0.05
Unmanned Aircraft System	1	0.05
Unknown Problem	1	0.05
Utility Problem	1	0.05
Violation Bail	1	0.05
Violation of P.O.	9	0.47
Warrant Arrest	2	0.10
Check Well Being	73	3.80

Total Calls:	1923	

Report includes:

All dates between '00:00:01 12/01/24' and '23:59:59 12/31/24'
All nature of incidents
All cities
All types
All priorities
All agencies
All zones

*** End of Report \\SpillmanServer\app\cmp\reportTmp_WC1109R\rp

COUNTY OF WASHINGTON

REGISTRY OF DEEDS

TAMMY C. GAY, REGISTRAR

MONTHLY UPDATE

COMMISSIONERS MEETING

January 14th, 2026

2025 in Review:

<i># of documents recorded</i>	<i># of images handled</i>	<i># of survey plans recorded</i>	<i>Total recording fees collected</i>	<i>Total Transfer Tax collected</i>	<i>County portion of Transfer Tax collected</i>	<i>Total surcharge collected</i>
<i>11,290</i>	<i>31,760</i>	<i>68</i>	<i>\$263,153.00</i>	<i>\$1,062,400.81</i>	<i>\$ 98,979.85</i>	<i>\$17,493.00</i>

Legislature Second Regular Session:

LD 2124

“An Act to Support Emergency Shelter Funding Using Revenue from the Real Estate Transfer Tax

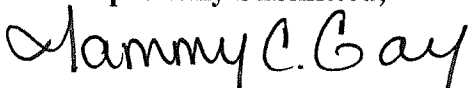
Summary:

Under current law, 90% of the **revenue** from the real estate transfer tax is submitted to the State and 10% is retained by the counties; EXCEPT that, for the fiscal years 2025-2026 and 2026-2027, the percentage retained by the counties is reduced to 9.2%.

This bill **reduces** the percentage of the real estate transfer tax revenue retained by counties by 1.8% and requires 1% of the revenue to be transferred to the Maine State Housing Authority for deposit in the shelter operating subsidy program beginning September 1, 2026; beginning August 1, 2027, 1.8% of the revenue is required to be transferred to the Maine State Housing Authority to be allocated as part of the operations share of the shelter operating subsidy program. Beginning September 1, 2026, the percentage of real estate transfer tax retained by counties is reduced to 8.2%.

If passed this bill would be another attack on the county deeds revenue portion of acting as an agent for Maine Revenue Services.

Respectfully Submitted,



Tammy C. Gay, Registrar of Deeds

LYMAN L. HOLMES
JUDGE

DARLENE M. PERRY
REGISTER

STATE OF MAINE
WASHINGTON COUNTY PROBATE COURT
P.O. Box 297
Machias, Maine 04654
Telephone: (207) 255-6591

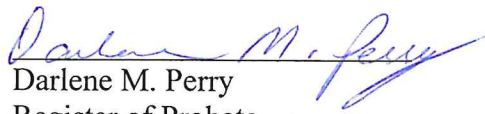
Report for December 2025 Washington County Probate Court

DECEMBER 2025 TOTAL FEES COLLECTED: \$9142.48

DECEMBER 2025 TOTAL SURCHARGE COLLECTED: \$280.00

December was the first month that we had only two staff people working in the Probate Court. At this time we have able to complete the tasks required by statute.

There are times that we have had to decide which task should be completed next due to the level of priority. Attorneys and people from the public have called to check on paperwork they are waiting for. We have explained to them that the staff in our office was reduced and that we have adjusted the way we process filings. Most of the people have been understanding.


Darlene M. Perry
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

January 8, 2026

Commissioners,

As 2025 comes to a close the following information is a snap shot of Patrol activities this past year. The Sheriff's Office handled 9,688 Calls for Service which is in line with our 3-year average of 9,653 CFS. Throughout the year Deputies responded to 915 PD crashes and an additional 109 PI crashes. We assisted other Agencies 236 times, 409 well being checks and 390 civil assists. There were 209 reported Domestic, 208 Harassment CFS, 77 assaults, 55 Criminal Threatening, 38 residential Burglary and 10 commercial Burglary CFS. Deputies and Detectives responded to 20 overdoses throughout the county. Deputies conducted 1,514 motor vehicle stops during the year. Our Detectives rounded out the year with 116 cases.

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

Date: January 14, 2026

To: Washington County Commissioners

From: Rich Rolfe, JA

Re: December Monthly Report

The Month of December we have finally seen some relief in the inmate population. We had an average daily population of 60. This includes those boarded at other jails. Our in-house population would fluctuate daily from 45-50 inmates.

We have seen an increase in inmates fighting during the holiday season, which is typical. This in turn creates a situation where jail staff have to use force to quell the violence. Fortunately, injuries have been minimal.

With the retirement of one of our Lieutenants we are still working out the details of her duties and who is doing what.

Staffing has been okayish for a bit. We have been down as many as three COs at a time for various reasons (FML, Workers Comp and military leave) in addition to the eliminated position. It's also been a very brutal cold and flu season with Influenza A hitting staff especially hard with multiple callouts from all shifts.

I will be asking to hire full-time corrections sometime this spring.

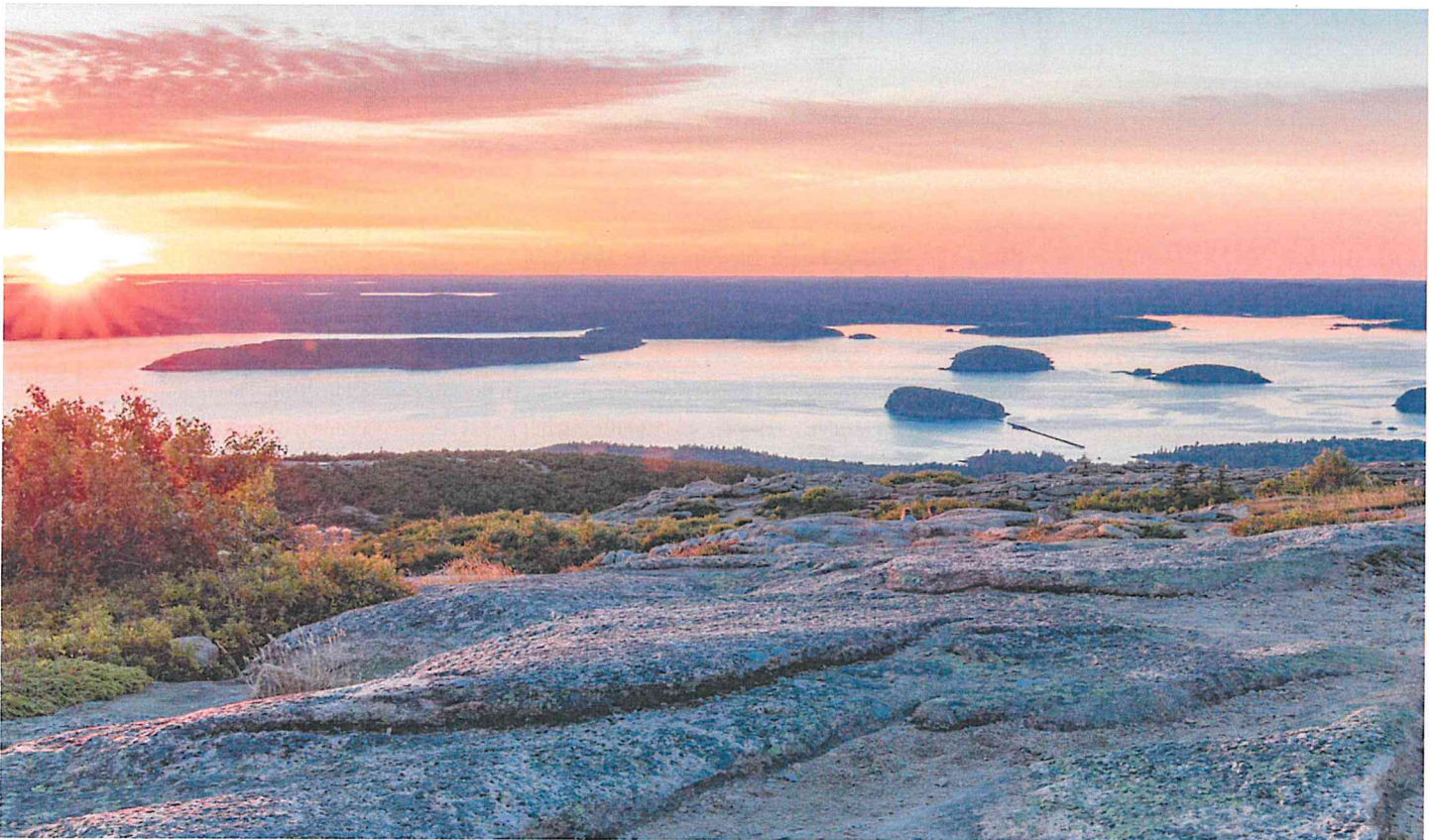
We were fortunate to have 2 sentenced inmates who were appropriate to work outside the jail assist with snow removal at various locations of the county complex. Maintenance staff supervised them.

It's been a struggle to find a medical provider for the jail and I am still working on it.



Economic Development Services Report

4TH QUARTER 2025: OCTOBER 1, 2025 TO DECEMBER 31, 2025

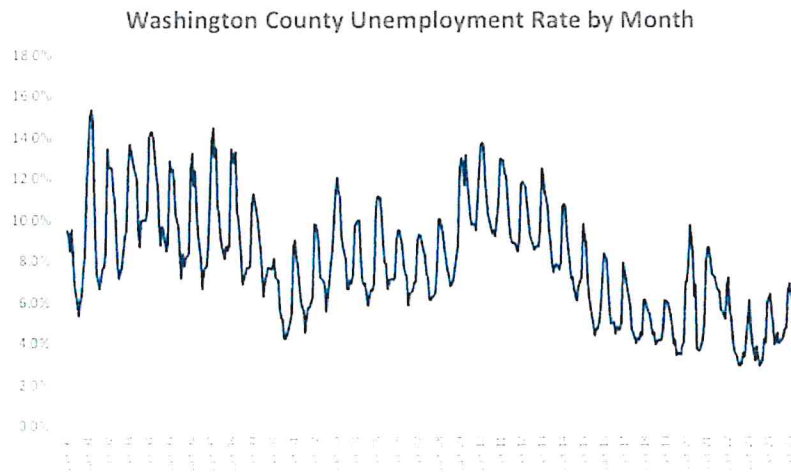


Prepared on January 7, 2026 for Washington County Government
Submitted by Sunrise County Economic Council
Main Office: 7 Ames Way, Machias, ME 04654 | (207) 255-0983

INTRODUCTION

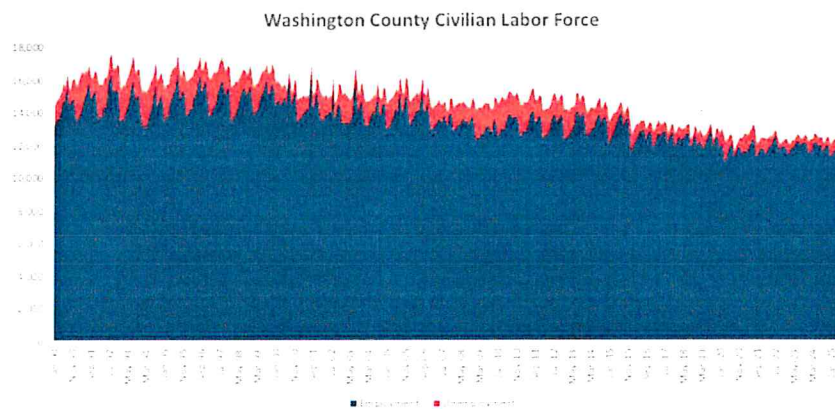


In September, the Washington County unemployment rate edged up to 4.5%, a half percent higher than in August and a few tenths of a percent higher than September 2024. There were 11,420 people employed in Washington County in September, about 200 less than a year earlier and about 3,600 less than in September 1995. This long-term decline in employment is due to decreased population overall and lower workforce participation as a result of increased long-term disability and most significantly, an aging population. The increase in population in recent years has not yet shifted this long term trend, likely because the number of new working age adults that move in are overshadowed by the number of residents that age out of the workforce.



Washington County Unemployment Rate
1990-2025 (not seasonally adjusted)

The impact of decreased border crossings became a bit clearer as more data became available. From January to November of 2025, about a quarter million less people crossed into Calais from Canada than in the same period in 2024. This is about a 27% decrease. Fortunately, the impact on taxable retail sales was significant, but not as severe. Taxable retail sales from January to October in the greater Calais area were down about \$9.2 million relative to the same period in 2024 when adjusted for inflation. This is about a 7.5% decline.



Washington County Civilian Labor Force
1990-2025 (not seasonally adjusted)

Working Communities Challenge

The Working Communities Challenge Partnership has been working on reaching our metrics set for the Transition Phase of the grant. The end of this quarter signifies the halfway point of the final year of funding from the Federal Reserve Bank of Boston. On November 14, the Partnership Director presented the plenary session at the Sunrise County Economic Council's Economic Summit at Cobscook Institute. The session was titled "Responsive HR: Making Policies that Matter." This session achieves one of the four metrics set in the grant by giving training to a number of different industry code attendees. As a result of the training, the Partnership Director was asked by another non-profit organization to provide a presentation, and is in talks with several more.

Family Futures Downeast (FFD)

Parents in FFD struggled this quarter because of the government shutdown, and the disruption of SNAP benefits.

Currently, nearly 90% of FFD families rely on SNAP or TANF benefits, including the 50 percent that are also working while attending college. FFD helps parents connect to community programs during the holidays. This year staff connected **105 children** to local community groups for Christmas presents and other holiday supports, and provided food resources to all 50 families.

There are **50 families** currently enrolled in FFD and working with Family Coaches on education goals, employment pathways and small business ownership plans.

As part of the support for families, the Community Caring Collaborative offered two skill-building workshops this quarter for current and former students, as part of their Pathways series focusing on motivational interviewing, interview skills and building self-confidence. Our partnership with the **University Credit Union (UCU)** also continued, and FFD students met with a financial counselor for a workshop on **Understanding Credit & Credit Scores**.

Parents in FFD are offered other leadership opportunities to build professional skills and increase their social capital. This quarter, two parent leaders participated in **Maine's 2Gen Summit** sponsored by the John T. Gorman Foundation. This event brought service providers, parents, elected state officials and leadership from the Department of Labor and the Department of Health and Human Services together to explore supports for working families.

Two FFD parents were part of panel presentations at the SCEC Economic Summit that highlighted FFD program outcomes around career pathways, and the need for more afterschool and summer child care for working parents with school-aged children.

In addition, one FFD Parent Leader represented student-parents at the Ascend at the Aspen Institute's forum on Student-Parent Data, and will continue to work with Maine Community College and University of Maine system leaders to help identify student-parents on campus to help them complete degrees that will lead to family-supporting jobs.

FFD Youth are participating in the year-long Hook & Hunt program, that is supporting family connection to the outdoors through youth hunting and fishing, safety and skill training, and the important role of food harvesting in Downeast Maine.

WORKFORCE



StartUp Downeast

Start Up Downeast (SUDE) is continuing to collect community input around the needs and opportunities for fathers and non-custodial parents in job training and career advancement. A large percentage of Start Up Downeast participants have had children who do not currently live with them. As more 2Gen/Whole Family supports are incorporated into SUDE, similar to FFD, understanding what programs would most help these parents thrive as they work on college degrees, workforce training and small business planning is critical to their overall success.

Although Start Up Downeast can work with anyone financially eligible, including students as young as 18, most current participants are parents and have children living in their homes. A stakeholder session was held in Calais with the support of the Community Caring Collaborative to gain more insight on how best to support these participants, and increase participation in job training and small business opportunities.

In addition to their coursework, participants are working on business goals with the SCEC Small Business coaches, CEI or with faculty at WCCC. Three current participants have opened small businesses in the past two years as part of their work with SUDE.

Sunrise Scholarship

This quarter, three Washington County residents applied for a Sunrise Scholarship. All applicants met scholarship requirements, including residency, income eligibility, and participation in short-term training focused on employment or career advancement.

Training Supported:

- **Skilled Trades:** One participant received support to take an introductory welding class at a local community college. The course helps build hands-on skills for field work and infrastructure maintenance and is expected to lead to increased responsibilities and higher wages.
- **Food Service:** One participant applied for funding to complete a food safety manager certification. This credential supports job opportunities in the restaurant industry, especially in an area where employment can be seasonal.
- **Healthcare:** One participant requested assistance to retake a CNA exam to reinstate their certification. This will help them return to work in a clinical setting and serves as a stepping stone toward further healthcare training.

These scholarships supported short-term training in skilled trades, food service, and healthcare, helping local residents improve job stability, increase earning potential, and stay employed within Washington County.

ENTREPRENEURSHIP

MaineStreet Business Building

This quarter, the business advising team served 33 active clients across Washington County and delivered 93 hours of comprehensive business support. Advising clients represent the diverse economic fabric of our region, spanning marine industries including aquaculture and commercial fishing, hospitality and food service operations both fixed and mobile, skilled trades such as construction, HVAC, mechanics and excavation, outdoor recreation and ecotourism ventures, retail businesses in clothing, wine and floral, as well as massage therapy, pet services, and product prototyping and launch initiatives.



ENTREPRENEURSHIP

MaineStreet Business Building (continued)

Beyond direct client services, the team remained deeply engaged with regional stakeholders and collaborative networks committed to building a stronger entrepreneurial ecosystem. The team continued working with Maine Sea Grant's Program Advisory Committee, wrapped up the AQ Pre-flight program through the Maine Aquaculture Innovation Center, and completed the Entrepreneurial Pathways 1.0 program. MSBB's outreach efforts and advising extended into Machias, Calais, Eastport, and the Passamaquoddy community of Motahkomikuk (Indian Township).

The MSBB team also participated in strategic networking initiatives from the Maine Women's Conference, the Prevention Through Connection Summit, and the 2025 Educate Maine Symposium all working together to strengthen the small business support infrastructure across Washington County. The MSBB team contributed key strategic support to the SCEC 2025 Economic Summit by providing setup and facilitation of panels and breakout groups.

In addition, the team helped launch and host the First Annual Fishing Family Forum — a gathering for fishing families along Maine's Downeast coast to connect, share, and talk about what matters most, including: Safety on the water, harvester health & well-being, mental health supports, community response in emergencies, financial literacy & family stability.

The MSBB team maintained office and coworking memberships, and saw an increase in drop-in usage of coworking facilities. The team also planned two monthly workshops to drive visibility and increase community engagement titled "Holiday Cupcake Decorating" and "The Art of Oyster Shucking."

The MSBB team continued supporting Machias Savings Bank and JMG programs across Washington County school systems to act as mentors for an incubator-style business competition for area teens. This project involves monthly check-ins with school groups and culminates in a pitch competition for cash prizes in Spring 2026.

Entrepreneurial Pathways

Partners in Entrepreneurial Pathways 1.0 - Venture Exploration completed its fifth year with 50 participants at various stages in their entrepreneurial and business journeys. Nearly 50% percent (24 participants) were from Washington County, with others across the State of Maine, and beyond. Three students successfully earned college credit (at no cost) from Washington County Community College upon completion of the Pathways coursework.

The completion of this session bring the total learners in the Pathways programs — 1.0: Venture Exploration in Fall and 2.0: Beyond the Business Plan in Spring — to nearly 450 individuals.

This course is accredited at both Washington County Community College and the University of Maine at Machias. The Fall 2025 session brought together more than 30 individual partners across 19 regional and statewide organizations including business mentors and advisors, community lenders, economic development professionals, health and wellness collaborative, entrepreneurs, attorneys, and business educators to join weekly live sessions to deliver 20 workshops, panel discussions, and provide individual business coaching.



ENTREPRENEURSHIP

Maine APEX Accelerator

The APEX program at SCEC offers many services to the people of Washington County. The APEX Counselor works with businesses in Washington County to sell their goods and services to the government in the form of contracts. Contracts can be with the local, state or federal government. Government contracting can seem daunting - the APEX Counselor helps navigate the government purchasing process, as well as assisting municipalities with registering on SAM.gov or receiving a Unique Entity Identifier.

The APEX Counselor and the rest of the MaineStreet Business Building Team have been involved in various outreach events throughout Washington County. These events are designed to meet businesses where they are physically located, and focus on local contracting opportunities, marketing, and understanding solicitations. The Counselor offers one-on-one counseling, assistance with certifications and registrations, bid match services, bid/proposal assistance and much more. In Q4 of 2025, there were 123 active APEX clients in Washington County.

DownEast Acadia Regional Tourism (DART)

DownEast Acadia had a productive fourth quarter, achieving key marketing and engagement milestones. Social media growth targets were met, with Instagram reaching 11,000 followers and Facebook surpassing 21,000 followers. The organization also debuted a new digital region map to stakeholders, developed new website content, and coordinated a cooperative marketing campaign with Visit Maine.

DownEast Acadia Regional Tourism (DART) contributed one quarter of the cost of a Short-Term Rental data purchase, using advertising sales revenue, to support SCEC's affordable housing study. DART will use this data to increase engagement with property managers in Hancock and Washington Counties and to initiate informed discussions around potential local-option tax legislation at the state level.

Additionally, the grant manager attended the NETtra tourism conference in Meredith, New Hampshire, which focused on harnessing the value of outdoor recreation assets in seasonal rural communities.

Save the Date:

Destination DownEast Tourism Conference

June 11, 2026 (location TBD)

June 12, 2026 (University of Maine at Machias)

DownEast Maine National Heritage Area

As a direct outcome of their September team retreat, the NHA planning team developed four subcommittees to develop specific projects to advance the team's mission. These subcommittees will develop projects that promote the NHA to the public, engage youth in planning for community resiliency, begin planning for shared stewardship and interpretation resources amongst public land managers, and develop a public engagement strategy. The Rivers and Trails Conservation Assistance Program (RTCAP) team will lead the subcommittees.

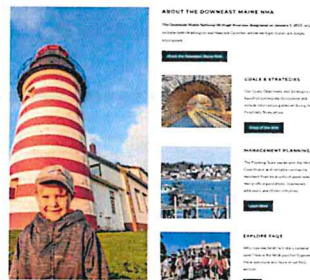
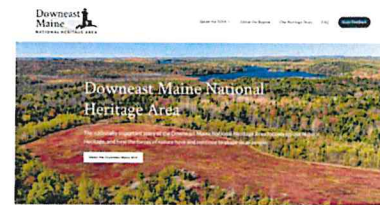
SCEC continues to work closely with the National Park Service through the RTCAP to develop a public engagement strategy and resources. The Planning team met in November to focus on public engagement and inform development of an engagement strategy by the public engagement subcommittee.

INFRASTRUCTURE

DownEast Maine National Heritage Area (continued)

SCEC communications staff developed a new website that provides information for interested people and organizations during the planning process and that will expand as program implementation begins. SCEC staff - NHA and DART program coordinators - are developing a series of heritage focused stories to share on the DownEast Acadia Regional Tourism website.

The NHA coordinator presented an update of NHA activities at the bi-annual meeting of the Cobscook Trails group. The coordinator participated in several visioning meetings of trails, conservation, recreation, and heritage organizations across the region. The coordinator is also participating in conversations about starting a Friends group for the St. Croix Island International Historic Site in Calais.



Downeast Maine NHA Website:
downeastmaineha.org

Downeast Fisheries Partnership (DFP)

DFP held its annual fall meeting, bringing together member organizations to reflect on shared progress and identify emerging needs. The Partnership has initiated a comprehensive review of its 2020–2025 Strategic Plan to inform priorities and ensure continued alignment with community needs.

DFP developed a Downeast Trail Revitalization Project, submitting four funding requests and securing an initial award to begin project implementation. This project consists of three phases, 1). trail sign evaluation, 2). priority sign updates & restoration, and 3). digital component and website updates. Partners have successfully completed the trail sign evaluation and have identified signs in need of restoration/updating. We are now moving into the content update and design phase.

Sustainable Prosperity Initiative (SPI)

Upper Machias Bay Master Plan: Two public meetings were held for the Upper Machias Bay Master Plan project. On November 3rd, 130 people attended a meeting to learn about options for replacing the aging Machias Dike. On December 10th, about 80 people attended a meeting about downtown Machias flooding and options for adaptation. Recordings, presentation materials and notes from both meetings are available at the master planning website at <https://sunrisecounty.org/machiasbay/>.

In the first quarter of 2026, the master plan leadership committee will begin to finalize recommendations. The next public meeting will be held on February 23rd (snow date: March 2nd).

Electrical Grid Resilience: In Q4, the final phase began for the Energy Technology Innovation Partnership Project in partnership with Island Institute, Versant Power and the National Renewable Energy Laboratories. An outreach campaign entitled Power to the People wrapped up with visits to a variety of festivals and events, and began social media posts about power outage safety and prevention in the leadup to winter storms.



INFRASTRUCTURE

Sustainable Prosperity Initiative (continued)

Materials are now being drafted, in collaboration with Versant Power, for outreach to municipalities to educate them about ways to prevent outages and promote safety during outages.

Assessing Flood and Storm Risk: A year-long technical assistance project conducted by the National Centers for Coastal and Ocean Science in partnership with Sunrise County Economic Council concluded with the release of a Community Risk Assessment Portfolio for coastal and inland portions of Washington County (available at <https://coastalscience.noaa.gov/project/assessing-community-risk-in-relation-to-inland-flood-hazard-in-washington-county-and-east-grand-region-maine/>). This project relied on close partnerships with SCEC and other local, regional, and federal partners, with initial support from Maine Sea Grant at the University of Maine, to identify the following within Washington County and the Greater East Grand Region. Partners included LUPC and Washington County EMA. The assessment covered:

- Population and critical infrastructure density
- Hazard profiles for storm surge, stormwater flooding, winter ice storms, and wildfire
- Road-stream crossing risk and an inventory of road-stream crossings
- Infrastructure risk and road isolation risk by hazard type
- Areas at risk of community isolation
- Co-occurrence risk map

The portfolio includes maps and spatial data sets, reports and scientific assessments. These assets will be used in community and regional resilience assessment work in both organized and unorganized townships. At 9 am on January 14, 2026, NCCOS scientists will offer an online presentation on the study. The presentation can be accessed at <https://meet.google.com/xgf-noio-xxn>.

Alternative Lobster Gear Testing Program: As of December, thirteen Washington County lobster fishermen are participating in the alternative lobster gear testing program operated by SCEC in partnership with Maine Department of Marine Resources. Washington County boasts the highest level of participation of all regions of the state. The testing program is helping to provide feedback to gear developers and regulators about the feasibility of ropeless and on-demand gear retrieval systems. Results of the first year of the testing program were presented in November at the Ropeless Consortium conference, and Washington County's role featured prominently in DMR's presentation and follow-up discussions.

Loans & Grants: SCEC & Unorganized Territories

During the fourth quarter, SCEC's loan and grant programs continued to receive interest from community members, with six individuals initiating new loan applications. However, no complete loan applications were submitted to the loan committee for evaluation during this period. A recurring challenge identified throughout the quarter has been borrowers' difficulty with bookkeeping and tax preparation, which has created a significant barrier to completing application requirements.

To address this bottleneck, the Loan and Grant Program Manager enrolled in a QuickBooks-based bookkeeping course during the quarter and anticipates completing it by the end of Q1 2026. Once completed, more targeted technical bookkeeping assistance will be provided to prospective borrowers, with the goal of improving application readiness and increasing the number of complete submissions for committee review.

INFRASTRUCTURE

Loans & Grants: SCEC & Unorganized Territories (continued)

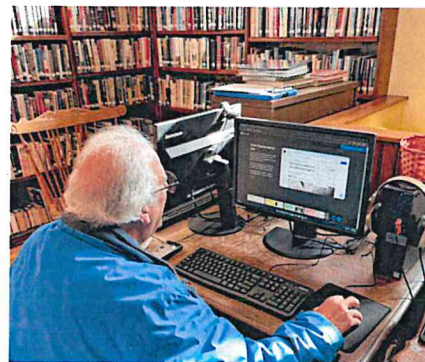
In addition to SCEC loan program administration, SCEC's work on the TIF loan program last quarter largely focused on supporting Washington County as it navigates its current budget challenges. With lower loan application volume, the team collaborated with the County on a proposed revision to the Community Benefit Agreement with Downeast Wind, aimed at better aligning annual payments with the County's present needs.

Finally, the Loan and Grant Program Manager participated in several outreach and educational activities during the reporting period, including the Partners in Entrepreneurial Pathways Program, contributing to a discussion on how individuals and businesses can better prepare for lending requests, and common requirements and readiness considerations. The Loan and Grant Program Manager also presented to the Financial Literacy class at Sumner High School, providing an overview of the lending process and emphasizing the importance of monitoring and maintaining credit health. These engagements support long-term borrower readiness and reinforce the organization's commitment to building financial capability across the community.

Broadband

Infrastructure: The National Telecommunications and Information Administration (NTIA) approved Maine's Broadband, Equity, Access, and Deployment (BEAD) plan which will unlock \$48M to bring broadband to 21,818 un/underserved locations in Maine. To view a map of the provisionally awarded locations in Washington County, please visit <https://www.maineconnectivity.org/bead>.

Digital Equity: Through funding from Maine Connectivity Authority (MCA), SCEC was able to provide 21 public facing computers to eight under-resourced public libraries in the county.



Computers were supplied to local libraries for public use.



Students at Mano en Mano assembling computers

SCEC's Regional Broadband Coordinator instructed 192 individuals across the county in fraud and scam prevention. A sponsorship account has been established at giveIT.getIT for low income households in Washington County who are in need of a device. Mano en Mano and Shead High School received a total of 42 disassembled desktop computers. The students learn to build the computers, install an operating system, and perform quality control functions. The students may take the device home or donate it to a low income household or under-resourced community anchor institution.

Municipal Assistance & Outreach

Danforth's comprehensive plan is complete and has been submitted to the State. Cutler, Roque Bluffs, Beals, and Machias are all in process. SCEC has contracted with Lubec and Eastport for additional planning work around capital investment and ordinance development.



INFRASTRUCTURE

Municipal Assistance & Outreach (continued)

SCEC's Brownfields coordinator is participating in a national Nonprofit Land Reuse Learning Cohort which began in October. This six-month program is designed to help nonprofits and community orgs effectively lead brownfield site reuse projects – with a strong focus on community-centered engagement.

SCEC has sent two editions of "News for Communities" to every municipal office and other individuals in Washington County this quarter. These emails include information about training, grant opportunities, technical assistance, and other items that can be helpful to towns/cities. Anyone is welcome to sign up to receive these emails.

SCEC continues to provide staffing and fiscal services to the Washington County Council of Governments Board. Due to organizational changes at the State level with the Maine Planning Assistance Program moving under the Maine Office of Community Development, SCEC is still awaiting this year's DACF Municipal Planning Assistance Program and the Maine Coastal Program through a subcontract with the Hancock County Planning Commission.

Staff participation in support of communities includes:

- Moving Maine Network (bike/ped infrastructure development) Calais Branch Rail Use Advisory Council
- Maine Community Development Association
- Maine Association of Regional Councils
- Municipal Planning Assistance Program
- Maine Association of Planners
- Maine Municipal Association

With assistance from its Brownfields Committee, SCEC is continuing work with its Qualified Environmental Professional (QEP) to update the list of possible brownfields sites in Washington County.

- Phase I assessments have been completed for the former Princeton Rec Center
- SCEC has submitted the Site-Specific Quality Assurance Project Plan (SSQAPP) for the Jonesport and East Machias properties mentioned in the last report. This is the proposed scope of work for hazardous building materials assessment activities at each site.

SCEC continues to assist municipalities in securing project funding and with implementing projects funded by various grant sources. Current projects include but are not limited to:

- Whiting Mill Pond Dam and Fish Passage project: work is anticipated to begin April 2026.
- Jonesport Working Waterfront bids have been received with an award anticipated by the end of the year. Jonesport also received NBRC Catalyst funding to complete the first phase work on the access road, boat ramp and parking for this vital project.
- Participating in meetings related to clean energy and grid reliability.
- Continuing work on the Housing Opportunities Program Service Provider Grant. This project will produce a countywide ordinance and planning tool kit including public utility capacity assessments and data sets to support regional node housing infill. The project will include a suite of regionally appropriate model ordinances, data, analysis and assessment of community infrastructure and potential housing sites or housing rehabilitation opportunities. The Housing Opportunity Program awarded SCEC additional funding to assist Washington County municipalities with reporting housing data to the state: building permits, demolition permits, and certificates of occupancy where applicable.



INFRASTRUCTURE

Rural Energy for America Program

The REAP grant program is reportedly in its application period. However, the USDA has not opened the web portal for applications. Our Maine USDA contact notes that the program was funded in the Governmental Continuing Resolution. No clear guidance on the application period or the level of funding has been provided. USDA will reach out to us with guidance as soon as it is received. A dozen or more potential applicants have been updated on the application delay during the government shutdown as well as with any USDA status reports, when received.

Community Resilience Partnership

CRP Regional Coordinator

Working with the Maine Coastal Program, CRP staff brought in experts from the Maine Geological Survey, and Maine Department of Environmental Protection, as well as living shorelines oriented habitat restoration practitioners to present a workshop in Machias. This workshop was aimed at homeowners, property owners, property managers, municipal leaders, and real estate agents. More than sixty landowners and municipal leaders dealing with coastal erosion in Washington, and Hancock Counties as well as folks from as far as New Brunswick attended the three hour workshop. This workshop is being followed up with a Coastal Communities Grant application to provide technical assistance for coastal erosion technical assistance to towns and year-round residents.

The CRP coordinator is assisting Machiasport, Cutler, Roque Bluffs, Jonesport, and Cherryfield develop a number of different projects and associated funding. A Coastal Communities Planning Grant which will provide technical assistance to year-round landowners and municipalities struggling with coastal erosion is currently being written. Project development is underway on two USDA SEARCH Grants to provide engineering and design services to Jonesport for a public waters system and Cherryfield for a (or series of) combined septic systems. An NBRC Catalyst Project is being explored in Machiasport to rehabilitate the Liberty Hall into a community meeting space and neighborhood business incubator. Roque Bluffs is working on a Public Working Waterfront Infrastructure Grant to expand the town landing. Finally a community action grant is taking shape in Culter to undertake a community weatherization project.

Finally, work on revisions to the Washington County Hazard Mitigation Plan Update is nearly complete.

CRP Service Provider

- Through its Fall 2024 Service Provider grant, SCEC has fully enrolled Calais, Machiasport, East Machias and Pembroke in the Community Resilience Partnership. Community action grant applications were submitted for Calais and Machiasport, but decisions have not yet been announced.
- SCEC continues working on an additional 2024 Service Provider grant to assist with community vulnerability assessments for five communities (Machias, Machiasport, Roque Bluffs, Cutler, and East Machias). Staff have met with all but one community and mapping is progressing. Once the assessments are complete, staff will assist each community with submission of a community action grant to assist with resilience measures.
- For personal reasons, SCEC's Service Fellow has ended his term on December 31 instead of continuing through the spring. His assistance will be greatly missed.

CDBG/NBRC Technical Assistance

- Participating on a state-wide committee offering an online "Master Class" series on housing. The final class is scheduled for January 14th, 8:30-9:30. Recordings and materials for each session can be found at <https://mainecda.org/training-events/>



INFRASTRUCTURE

CDBG/NBRC Technical Assistance (continued)

- Participated in the Sunrise Trail initiative
- Staff training on CDBG program
- Participating on the Maine Community Development Association Board (MCDA) – the CDBG Advisory Group
- Participated in NRCC working group meeting - building codes for rural communities
- Meet with communities to discuss CDBG opportunities
- General community development activities
- Potential public infrastructure grant opportunity this year
- Microenterprise grant assistance to local business

Staff assisted with NBRC Catalyst fall program application for the Town of Jonesport, and MCD Global. Jonesport was successful, but MCD Global was not. Jonesport's grant will assist with constructing a parking area for trucks with trailers and building a concrete plank launch ramp with floating docks at the town's new commercial waterfront: Henry Point.

SCEC provides LDD services (Catalyst program technical assistance) to the following organizations:

- Beth Wright Cancer Center
- DownEast Institute
- Cherryfield Town Square
- GrowSmart Maine
- Island Institute
- Town of Beals
- Danforth Water District
- Town of Jonesport

MaineDOT Regional Planning Services

Staff led the Sunrise Trail Coalition through a board retreat to help them improve their organizational capacity and clarify their goals. Following up on this work, the coordinator met with representatives from the East Coast Greenway and unlocked \$250,000 with them to plan and resurface critically impaired sections of the Downeast Sunrise Trail. SCEC continues to support the municipalities of Calais and Cherryfield in planning and development of National Scenic Byway infrastructure and planning for bicycle and pedestrian safety and access projects (in preparation for Village Partnership and Active Transportation Initiative projects).

Greater East Grand Economic Council

Greater East Grand Economic Council's (GEGEC) Board of Directors voted to separate from Sunrise County Economic Council's fiscal sponsorship to reduce annual expenses due to the cost of the new federally mandated indirect rate. This separation will be finalized by mid-January. GEGEC will continue to partner with SCEC, but will be independent.

GEGEC made two small business micro-grant awards in the fourth quarter of 2025 and continues to consider new applicants on a regular basis, with the intention of awarding 3-5 new business start-ups and expansions by the end of 2026.

GEGEC will submit a new multi-year funding request by the end of January to the C.F. Adams Trust, working towards a major goal in 2026 to secure additional funding sources.

GEGEC continues to engage with Biofine, a corporation that turns wood waste into heating fuel. Biofine has developed contracts with two local timber companies and will begin operations within the next two years. The hope is that this venture will result in the creation of more local jobs or at least keep existing contractors employed. GEGEC continues to meet with representatives from the ROUX Institute in Portland to discuss partnerships that will help the economic development of the region. Finalized agreements are expected by the end of April 2026.



INFRASTRUCTURE

Greater East Grand Economic Council (continued)

Ten thousand copies of the new East Grand Lakes Region Guide commissioned by DownEast Acadia Regional Tourism have been printed and will be delivered to select tourist outlets and outdoor recreation companies to attract first-time visitors to the Greater East Grand region for outdoor recreation opportunities.

A second survey will take place in 2026 to determine the impact of new high-speed fiber broadband on residents' ability to work from home and to collect additional information that will help inform GEGEC's work. The first phase of this survey took place among lake residents; the next phase will focus on full-time residents in the Greater East Grand region.

The Bike Coalition of Maine and GEGEC are planning a first of its kind weekend long cycling/canoe trip in the region for the summer/fall of 2027. The goal of this event is to establish a first-rate tourist/athletic event that will take place annually. Additional annual events to attract first time visitors to the region will be developed in 2026.

Community News, the newspaper now operated by GEGEC, will continue to expand and will include a digital version to increase communications outreach.

GEGEC is also working with Downeast Acadia Regional Tourism (DART) to hold a major tourism conference in Machias in the summer of 2026.

ORGANIZATIONS & INITIATIVES

SCEC is able to undertake its work in collaboration with the following current active partners: Aroostook Mental Health Center, Coastal Enterprises Inc, College of the Atlantic, Cooperative Development Institute, Community Caring Collaborative, C.O.R.E, DownEast Acadia Regional Tourism, Downeast Community Partners, Downeast Institute, Downeast Public Health Council, Downeast Salmon Federation, Eastern Maine Development Corporation, Eastern Maine Electric Cooperative, Greater East Grand Economic Counsel, GrowSmart Maine, Healthy Acadia, Hancock County Planning Commission, Island Institute, Machias Savings Bank, Maine Center for Coastal Fisheries, Maine Coast Heritage Trust, Maine Community Foundation, Maine Development Foundation, Maine Office of Community Development, Maine APEX, Maine Seacoast Mission, Maine Sea Grant, Maine Small Business Development Center, Mano en Mano, Manomet, National Digital Equity Center, Northeastern Workforce Development Board, Northern Border Regional Commission, Northern Maine Development Commission, Northern Forest Center, State of Maine, University of Maine at Machias, Wabanaki Aspirations, Washington County Adult and Community Education, Washington County Community College, Washington County Development Authority, and Washington County Government.

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

Respectfully submitted by:

Charles J. Rudelitch, Esq.
Executive Director

Memo

To: Board of Commissioners

From: Grace Falzarano, Provisional Treasurer

Date: January 9, 2026

RE: Percentage for Overlay and Interest on Delinquent Taxes

The following table provides a history of the overlay for the previous three years and the percentage charged for interest.

	2023	2024	2025
Overlay (%)	0.50%	0.50%	0.50%
Interest (%)	5.00%	5.00%	5.00%
Overlay (\$)	\$36,317.40	\$40,491.08	\$49,382.45

Amount to be raised by taxation for 2026: \$11,572,598.00

The following are options for overlay for 2026.

0.50%	\$57,862.99
1.00%	\$115,725.98
1.50%	\$173,588.97
2.00%	\$231,451.96

Delinquent Tax Rates

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during a particular taxable year until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, M.R.S.A. Section 505.4 is as follows:

Taxable Year	Maximum Rate
2026	7.00%
2025	7.50%
2024	8.50%
2023	8.00%
2022	4.00%
2021	4.00% up to 6.00%
2020	8.00%
2019	9.00%
2018	8.00%
2017	7.00%
2016	7.00%

County Manager Report
January 14, 2026

- Meetings attended:
WCDA, MCCA and Risk Pool, ACAP with Jason for an update with DCP.
SCEC board meeting. Machias Savings Bank meeting.
Met with Jasmine Haines with Healthy Acadia regarding the garden land lease.
Met with Ben Edwards and Collin from Downeast Coastal Conservancy.
- Asked Department heads to update the 2026 county assets list. So far have received information back from Deeds, District Attorney, Admin, Buildings and Grounds.
- With the reduced staffing in the Probate office, my notary services have been utilized more frequently. Until the staff acquire their notary, they are waiting State approval.
- Prepared and attended December 29th Commissioners meeting
- Multiple media requests for interviews
- Processed FOAA requests
- Processed vouchers for Buildings and Grounds
- I will be out on Friday, January 16th for vacation day.
- Prepared Job Description for the part-time IT position.
- Prepared 73 property sale RFP and met with Jasmine Haines of Healthy Acadia
- Held a Department head meeting January 12th. Department Heads will be conducting employee evaluations, due by March 31st. Also, they will be reviewing and updating all job descriptions and putting them on the new template. This will create a new digital format for the job descriptions, that currently only partially exists.
- For the Washington County Council of Governments, made contact with bank to add me to the bank accounts, per the new role as Treasurer of WCCOG.
- Mileage reimbursement discussion
- Need a Commissioner consensus on the Bankruptcy bill
- Review Cellphone plan and reimbursement option

Sincerely,
Renée Gray
County Manager

