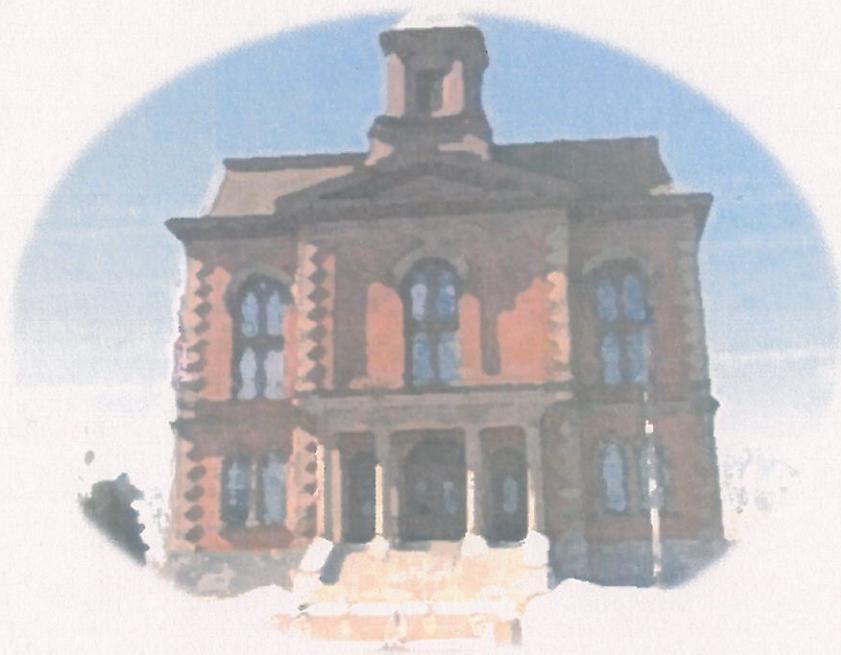


# *County of Sagadahoc, Maine*



## **FY 2015-16 BUDGET**

*Adopted June 9, 2015*

**Sagadahoc County**  
**Annual Budget**  
*Fiscal Year 2015-2016*

**Commissioners**

Charles E. Crosby, III, Chair  
Carol A. Grose, Vice Chair  
Lawrence M. “Max” Dawson

**County Administration**

Pamela A. Hile, Administrator  
Michelle Cearbaugh, Accounting Manager  
Jane Scease, Treasurer  
Joel Merry, Sheriff  
Brett Strout, Chief Deputy  
Lynn Moore, Registrar of Deeds  
John Voorhees, Judge of Probate  
Carolyn Bird, Registrar of Probate  
Brodie Hinckley, Communications Director  
Eric Sawyer, Emergency Management Director  
Geoffrey Rushlau, District Attorney  
Jonathan Lieberman, Assistant District Attorney

# Overview

**FY 2015-16 Budget Overview**

The Commissioners' budget for the County of Sagadahoc for the fiscal year beginning July 1, 2015 and ending June 30, 2016 is contained herein. This budget includes the various programs, activities and functions which represent some of the major needs of the County.

There are three main factors influencing this budget. The first is the need to maintain a reasonable fund balance that will enable us to maintain our bond ratings and be available for use in unforeseen circumstances. The current budget reflects a 15% undesignated fund balance reserve, which would provide the County with sufficient operating funds for approximately 1.8 months. While not optimal (and 19.4% less than the maximum allowed by state statute), this falls within GFOA's (and the bond banks') minimum recommendations. The second is the combined increase of new expenses (primarily benefit cost escalations), and a reduction available reserves. The third is a reduction in the annual debt service for TBRJ; however, it should be noted that next year's payment will increase by \$14,550.

The combined budgets for FY 2015-16 equal \$8,934,094, which is a slight increase of \$66,031 (0.7%) when compared to the current fiscal year combined budgets of \$8,868,063. A further breakdown indicates the following:

	<u>Operating</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Jail</u>	<u>Combined</u>
2015-16	\$5,224,201	\$ 927,313	\$125,475	\$2,657,105	\$8,934,094
2014-15	<u>\$5,086,172</u>	<u>\$ 986,801</u>	<u>\$137,985</u>	<u>\$2,657,105</u>	<u>\$8,868,063</u>
	\$ 138,029	\$ (59,488)	\$ (12,510)	\$ 0	\$ 66,031

As shown on the following page, the amount to be raised through taxes has increased by \$133,423 (1.6%), from \$8,063,859 in FY 2014-15 to \$8,197,291 in FY 2015-16.

The budget as proposed reflects a projected increase of \$76,452 in benefit costs, plus a decrease of \$67,401 in the amount available from unassigned reserves, revenues, and special reserve funds to offset the tax levy. Offsetting these changes somewhat is a decrease of \$59,488 in debt service payments. It is important to stress that the use of extremely realistic revenue and expenditure estimates will continue to limit the use of reserves. Our auditor has also cautioned that there should be no further reduction in our unassigned fund balance. Thus the County could quite possibly be facing another tax increase FY 2016-17.

Undesignated Fund Balance 7/1/14	1,463,254
Projected Net Changes as of 6/30/15	<u>126,542</u>
Projected Undesignated Fund Balance 6/30/15	1,589,796
Proposed Operating/Debt/Jail Budget	8,807,518
Recommended Fund Balance: 15% (1.8 mos)	1,321,127
Amount Available to Offset Tax Levy	<b>268,503</b>

Projected Revenues

DA	4,500
Administration	16,300
Deeds	278,500
Probate	60,000
Sheriff	6,000
EMA	<u>103,000</u>
TOTAL:	<b>468,300</b>

Other Funding Sources

TOTAL AVAILABLE TO OFFSET TAX LEVY	<b>736,803</b>
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Total Proposed FY 2015-16 Budget	<b>8,934,094</b>
Less Non-Tax Revenue	<u>736,803</u>
TAXES TO BE RAISED	<b>8,197,291</b>
FY 2014-15 Tax Levy	<u>8,063,859</u>
Increase	<b>133,432 1.6%</b>

## 2015-16 COMPARATIVE BUDGET SUMMARY

EXPENDITURES	2009-10 Budget	2010-11 Budget	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Budget	2015-16 Budget	% Difference
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Proposed	
<b>General Government</b>								
Administration	412,591	412,568	430,155	465,628	486,132	473,522	471,658	-0.4%
Employee Benefits	961,661	962,870	1,026,297	1,053,022	1,125,084	1,272,690	1,349,142	6.0%
Unemployment Reserve			4,500	7,500	12,000	16,000	0	-100.0%
Unfunded Liability Reserve	20,000	20,000	81,600	0	5,000	2,200	15,000	581.8%
Insurance	84,235	81,390	177,258	81,300	85,000	84,100	80,466	-4.3%
County Buildings (11-12 Combined)								
Courthouse	184,542	191,975	183,420	169,629	173,426	170,009	172,689	1.5%
33 Court Street	5,000							
District Attorney (11-12 Combined)	168,345	173,149	156,869	184,508		188,246	188,913	0.4%
Superior Court (11'12 Combined)	5,075	7,250			191,938	188,246	188,913	0.4%
Register of Deeds	157,837	159,991	156,869	156,210	156,051	155,588	150,968	-3.1%
Register of Probate	136,315	143,776	141,301	138,918	143,225	143,949	143,902	0.0%
	<b>2,135,601</b>	<b>2,152,969</b>	<b>2,206,800</b>	<b>2,249,215</b>	<b>2,377,856</b>	<b>2,506,204</b>	<b>2,572,738</b>	<b>2.6%</b>
<b>Public Safety</b>								
Sheriff's Department	1,334,022	1,359,202	1,387,634	1,376,034	1,381,568	1,420,911	1,444,811	1.7%
Transport & Boarding (Transp & Jail Assmt) & Alternative Sentencing Programs	2,295,847	2,295,847		2,657,105				
			2,476,477		2,657,105	2,657,105	2,657,105	0.0%
Volunteers of America Adult Programs	152,000	0						
OUI/Multiple OUI Offender Programs	37,500	0						
Civil Process	101,430	30,886 Office only	33,179	27,990	29,690	29,690	30,223	1.8%
Communications	811,204	851,827	846,500	897,637	896,631	921,461	961,034	4.1%
Emergency Management Agency	85,375	87,404	98,370	118,342	122,323	159,876	163,861	2.4%
	<b>4,817,378</b>	<b>4,625,146</b>	<b>4,842,160</b>	<b>5,077,108</b>	<b>5,087,317</b>	<b>5,189,043</b>	<b>5,257,034</b>	<b>1.3%</b>
<b>Debt Service</b>								
Principal & Interest Payments	1,097,607	1,073,257	999,413	974,813	950,213	925,613	866,125	-6.4%
Payment on Lease Purchase		24,600	75,000	61,188	61,188	61,188	61,188	0.0%
	<b>1,097,607</b>	<b>1,097,857</b>	<b>1,074,413</b>	<b>1,036,001</b>	<b>1,011,401</b>	<b>986,801</b>	<b>927,313</b>	<b>-6.4%</b>
<b>Unclassified</b>								
Program Grants	39,925	43,000	43,562	43,562	39,339	39,414	42,160	6.9%
<b>Other Uses of Funds</b>								
Grants/Special Projects/Other	6,000	6,000	6,700	6,600	37,970	8,616	9,374	8.8%
Capital Improvements	147,187	150,000	108,627	116,840	153,400	137,985	125,475	-9.1%
Fuel Reserve			41,718	0	0	0	0	0.0%
Orthomagry Reserve				2,400	4,267	0	0	0.0%
	<b>153,187</b>	<b>156,000</b>	<b>153,043</b>	<b>125,840</b>	<b>195,637</b>	<b>146,601</b>	<b>134,849</b>	<b>8.0%</b>
Overlay	0	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>8,243,698</b>	<b>8,074,972</b>	<b>8,323,978</b>	<b>8,531,726</b>	<b>8,699,550</b>	<b>8,868,063</b>	<b>8,934,094</b>	<b>0.7%</b>
<b>REVENUES</b>								
	2009-2010 Budgeted Revenues	2010-2011 Budgeted Revenues	2011-12 Budgeted Revenues	2012-13 Budgeted Revenues	2013-14 Budgeted Revenues	2014-15 Budgeted Revenues	2015-16 Budgeted Revenues	
Estimated Revenue	550,510	306,500	330,000	410,912	409,677	462,884	468,300	1.2%
Special Assessment								
Surplus	460,956	536,240	761,746	425,539	416,083	341,320	268,503	-21.3%
Jail Authority Surplus								
Other Governmental Funds				87,037	31,716	0	0	0.0%
<b>TOTAL REVENUES</b>	<b>1,011,466</b>	<b>842,740</b>	<b>1,091,746</b>	<b>923,488</b>	<b>857,476</b>	<b>804,204</b>	<b>736,803</b>	<b>-8.4%</b>
<b>TAX CALCULATION</b>								
Total Expenditures	8,243,698	8,074,972	8,323,978	8,531,726	8,699,550	8,868,063	8,934,094	0.7%
Minus Revenues & Other Sources	1,011,466	842,740	1,091,746	923,488	857,476	804,204	736,803	-8.4%
<b>TAXES TO BE RAISED</b>	<b>7,232,232</b>	<b>7,232,232</b>	<b>7,232,232</b>	<b>7,608,238</b>	<b>7,842,074</b>	<b>8,063,859</b>	<b>8,197,291</b>	<b>1.6%</b>

## LD 1 CALCULATION HISTORY

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Budget Appropriation	8,160,184					
Plus Overlay	0					
Less Projected Revenues	-322,750					
Less Surplus Used	-605,202					
<b>Total Assessment Raised By Taxes</b>	<b>7,232,232</b>	<b>7,232,232</b>	<b>7,608,238</b>	<b>7,842,074</b>	<b>8,063,859</b>	<b>8,197,125</b>
Total Appropriation	8,160,184					
Less Corrections-Related	-2,295,849		2,657,105			
Less Corrections-Related	-1,024,013		974,813			
<b>Total Non-corrections Related Appropriation</b>	<b>4,840,322</b>		<b>3,976,320</b>			
Previous Years' LD 1 Limit	9,607,206	9,857,858	10,021,487	10,164,794	10,271,524	10,415,325
Property Growth Factor	.00829	Estimated - '0	0	0	0.0031	0.0075
Income Growth Factor	.0178	0.0166	0.0143	0.0105	0.0109	0.0086
<b>Total Growth Factor</b>	<b>0.02609</b>	<b>.0166</b>	<b>0.0143</b>	<b>0.0105</b>	<b>0.014</b>	<b>0.0161</b>
LD 1 Calculation						
Previous Year's LD 1 Limit	9,607,206	9,857,858	10,021,487	10,164,794	10,271,524	10,415,325
Times Total Growth Factor	X '102.609%	X 101.66%	X 1.0143	x 1.0105	x 1.0140	x 1.0161
<b>TOTAL LD 1 ASSESSMENT LIMIT</b>	<b>9,857,858</b>	<b>10,021,487</b>	<b>10,164,794</b>	<b>10,271,524</b>	<b>10,415,325</b>	<b>10,583,012</b>

# Revenues

## 2015-2016 Revenue History and Projection

	2011-2012		2012-2013		2013-2014		2014-2015			2015-2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	As of 1/30/15	Estimated EOY	Projected	% Change
District Attorney	4,500	6,960	4,500	5,651	4,500	8,520	4,500	3,061	4,500	4,500	0.0%
Deeds	200,000	288,251	260,291	315,859	260,291	303,165	285,000	153,441	278,450	278,500	-2.3%
Probate	45,000	63,853	60,000	80,115	60,000	72,931	60,000	33,885	60,000	60,000	0.0%
EMA/EMA Rent	46,300	56,795	66,671	77,128	66,671	70,265	93,184	48,887	97,700	103,000	9.5%
Civil	13,500	17,307	10,000	15,941	10,000	14,386	10,000	7,297	12,000	10,000	0.0%
Sheriff	4,700	8,053	3,500	5,659	3,500	9,181	4,500	5,713	8,000	6,000	25.0%
Interest Earned	6,500	5,337	3,750	5,657	3,750	7,737	4,500	2,555	4,500	5,000	10.0%
Fuel Tax	8,000	4,006	2,200	1,771	2,200	955	1,200	0	0	0	0.0%
Insurance Refunds	1,500	3,196	0	0	0	0	0	0	0	0	0.0%
Misc.	0	348	0	13,762	0	3,130	0	761	2,400	1,300	100.0%
	330,000	454,106	410,912	521,543	410,912	490,270	462,884	255,600	467,550	468,300	1.2%

Comments on Revenues: The County traditionally has been extremely conservative in estimating revenues. As the amount of reserves used to offset the tax levy in the past will not be available in FY 2015-16, a more realistic projection has been used.

## ESTIMATED END OF YEAR UNDESIGNATED FUND BALANCE AVAILABLE TO OFFSET TAXES FOR FY 2015-16

A	B	C	D
June 30, 2015 UFB used to offset 2015-16 taxes			
6/30/2014 Undesignated Fund Balance	\$ 1,804,574		
7/1/2014 Amount of Surplus Used to Offset Taxes for FY 2013-14	<u>341,320</u>		
7/1/2014 Total Surplus Available after 2014-15 Budget was Approved		\$ 1,463,254	
Current Budget's Projected Impact on UFB			
6/30/2015 Anticipated appropriated funds not expended	\$ 121,876		
6/30/2015 Anticipated Revenues in Excess of Projected	\$ 4,666		
6/30/2015 Total Funds to be Returned to UFB		<u>\$ 126,542</u>	
Total Projected UFB at the End of 2014-15			\$ 1,589,796
Maximum UFB Reseve allowed on a \$8,197,125 Tax Levy (20%)			\$ 1,639,425
Minimum Amount that Must Be Used to Offset 2015-16 Taxes			0
Recommended 15% Operating Reserve			\$ 1,321,293
Total Amount Available to Offset 2015-16 Tax Levy			\$ 268,503

Municipality	2014 State Valuation	% of County Tax Levy	2014-15 Municipality's County Tax Assessment		2015 State Valuation	% of County Tax Levy	2015-16 Municipality's County Tax Assessment
Arrowsic	84,750,000	2.00%	161,277		85,650,000	1.99%	163,126
Bath	882,250,000	20.77%	1,674,864		888,100,000	20.67%	1,694,380
Bowdoin	220,000,000	5.18%	417,708		219,500,000	5.11%	418,882
Bowdoinham	233,150,000	5.49%	442,706		237,050,000	5.52%	452,490
Georgetown	468,650,000	11.04%	890,250		473,650,000	11.03%	904,161
Phippsburg	622,250,000	14.65%	1,181,355		629,500,000	14.65%	1,200,903
Richmond	263,450,000	6.2%	499,959		253,950,000	5.91%	484,460
Topsham	783,200,000	18.44%	1,486,976		816,250,000	19.00%	1,557,485
West Bath	329,250,000	7.75%	624,949		328,750,000	7.65%	627,093
Woolwich	359,950,000	8.48%	683,815		363,550,000	8.47%	694,311
TOTAL	4,246,900,000	100.00%	8,063,859		4,295,950,000	100.00%	8,197,291

Based on an \$8,197,291 tax levy.

### 2015-2016

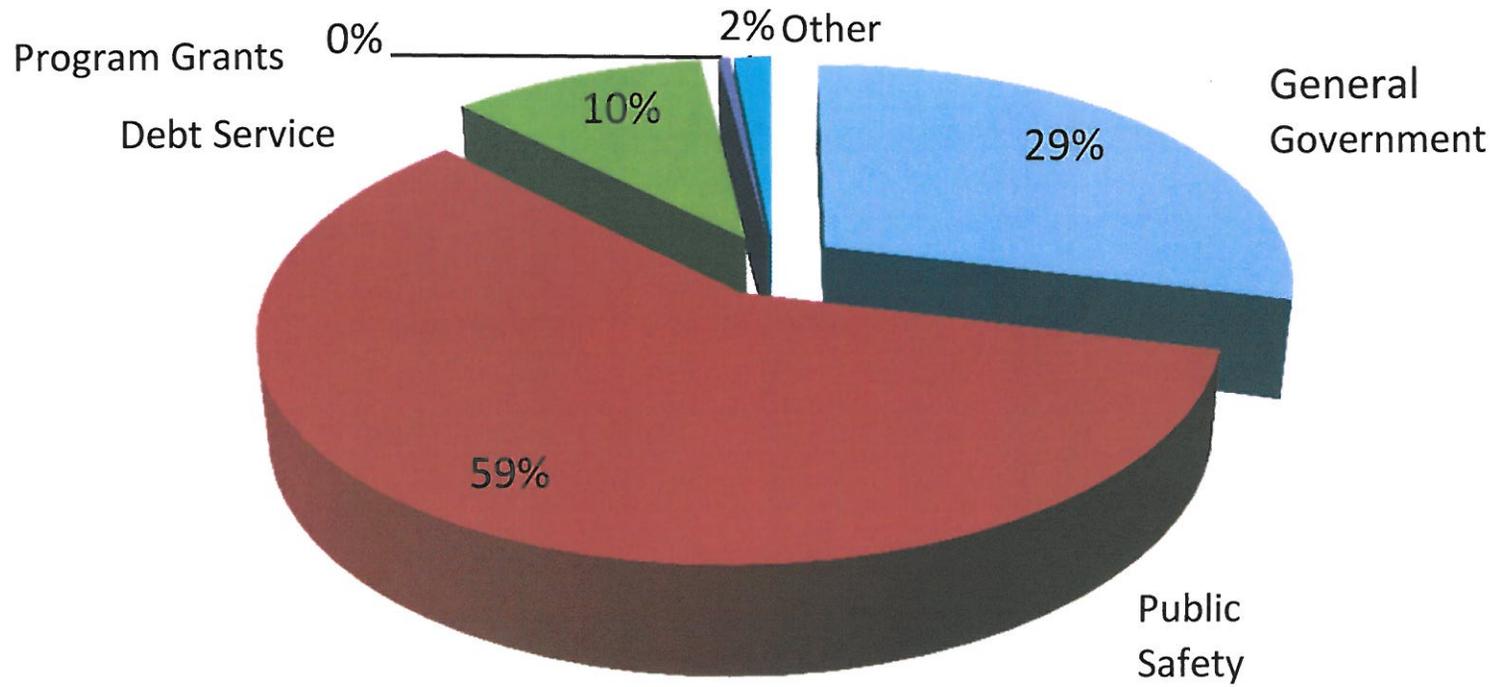
### SAGADAHOC COUNTY'S SHORT TERM BORROWING LIMIT

By Statute, a County's short term borrowing limit is capped at 1/5 of 1% of the total valuation of the municipalities within the County.

\$4,295,950,000	Valuation
X	.01
\$ 42,495,950	
	<u>Divided by 5</u>
\$ 8,591,900	Short Term Borrowing Limit

# Appropriations

# FY 2015-16 Appropriations



2015-2016 ADMINISTRATION - 201

	2012-13		2013-14		2014-15			2015-16				Final Approved		
	BUDGET HISTORY		BUDGET HISTORY		BUDGET HISTORY			DEPARTMENT		Commr's to BAC			BAC to Public Hearing	
	Budget	Actual	Budget	Actual	Budget	YTD Expenditures as of 1/30/14	Anticipated EOY Expenditures	Request	% Change	Commr's Budget to BAC	% Change		BAC Recommendation	% Change
51010 Department Head Wage	73,281	73,000	74,746	74,755	76,533	45,245	76,533	78,064	2.0%	78,064				
51020 Supervisory Wages	50,440	43,987	56,215	55,800	57,560	34,035	57,560	58,711	2.0%	58,711				
51030 Non-Supervisory Wages	0	41,171	45,053	45,066	46,130	24,101	46,130	50,365	9.2%	50,365				
Admin. Assistant	13,050	4,122	13,000	4,699	13,000	810	8,500	9,700	-25.3%	9,700				
51070 Commissioners	21,081	21,000	21,081	26,100	21,162	15,500	21,162	21,582	2.0%	21,582				
51070 Treasurer	5,019	5,000	5,019		5,038		5,038	5,138	2.0%	5,138				
51080 Salary Adjustments	5,000	5,000	5,000	0	5,000	0	0	0	-100.0%	0				
51600 Accounting Clerk	31,341	34,985	36,862	36,865	37,743	22,307	37,743	38,497	2.0%	38,497				
Bd of Assmt Review	500	438	350	45	350	94	350	350	0.0%	350				
52900 Wellness/Safety/Ergonomics	2,560	0	2,500	2,281	2,500	516	2,000	2,300	-8.0%	2,300				
53010 Office Supplies	8,500	4,627	8,500	4,425	8,000	1,814	5,000	7,000	-12.5%	7,000				
53050 Books and Periodicals	400	122	410	137	410	137	310	310	-24.4%	310				
53060 Postage	1,200	886	1,300	994	1,000	653	1,120	1,100	10.0%	1,100				
53600 Minor Equipment	2,750	1,889	2,750	2,750	2,750	1,309	2,700	2,700	-1.8%	2,700				
54010 Training & Prof. Dev.	2,800	1,591	3,100	2,517	3,100	3,349	3,400	3,400	9.7%	3,400				
54020 Dues and Membership	11,375	10,732	10,700	10,014	10,300	1,114	10,300	10,650	3.4%	10,650				
54500 Legal Fees	18,000	18,661	18,000	5,206	18,000	1,788	16,000	18,000	0.0%	18,000				
54510 Prof. Svc - Contracted	27,000	19,773	27,000	16,357	26,000	15,164	25,000	25,000	-3.8%	25,000				
Miscellaneous Expenses	500	530	500	1,285	1,000	866	1,000	1,000	0.0%	1,000				
55400 Equip. Maint.Contracts	13,100	8,485	6,200	4,783	4,600	3,743	4,600	4,830	5.0%	4,830				
54520 Auditing Services	12,500	13,500	13,500	17,730	16,500	16,961	17,500	16,000	-3.0%	16,000				
55120 Telephone	5,400	6,613	5,400	4,263	5,000	2,762	6,120	8,300	66.0%	8,300				
56100 Travel	1,800	2,374	1,900	2,779	1,900	1,150	1,900	1,900	0.0%	1,900				
56200 Advertising	3,500	1,583	3,500	2,093	3,200	1,190	2,500	3,200	0.0%	3,200				
56210 Printing	500	0	500	0	500	0	200	500	0.0%	500				
57400 Computer Equipment	23,000	8,903	29,600	28,556	23,400	606	22,370	21,000	-10.3%	21,000				
58300 Contingency	30,000	19,305	30,107	10,802	30,000	0	30,000	29,212	-2.6%	29,212				
Economic/Community Development	52,846	52,846	52,846	52,846	52,846	30,826	52,846	52,846	0.0%	52,846				
<b>TOTALS</b>	<b>417,443</b>	<b>401,123</b>	<b>475,639</b>	<b>413,148</b>	<b>473,522</b>	<b>226,040</b>	<b>457,882</b>	<b>471,655</b>	<b>-0.4%</b>	<b>471,658</b>			<b>0</b>	

DETAILS

2% Wage increase for the Administrator; plus 52 weeks + 2 days  
 2% Wage increase for the Deputy to the Administrator for 52 weeks + 2 days  
 Base salary \$49,000 when hired; 2% increase for the Accounting Manager, 52 weeks + 2 days  
 Part-time position to assist with budget process, general office work and/or special projects.  
 2% increase for Commissioners; plus 52 wks + 2 days  
 2% increase for the Treasurer; plus 52 wks + 2 days  
 At the discretion of the Commissioners, this account is used for salary adjustments, temporary help, etc.  
 2% increase for the Accounting Clerk, plus 52 wks + 2 days.  
 Administrative costs, training, advertising and supplies for the Sagadahoc County Board of Assessment Review .  
 Flu and Hep B shots, Ergonomic Evaluations, Ergonomically correct workspace adjustments and equipment, return-to-work physicals required by management; purchasing and replenishing first aid kits, reasonable accommodation equipment (ADA), Safety Program (repair deficiencies noted in inspections), Wellness Program, posters.  
 Paper, copier cartridges, printer cartridges, checks, W-2s, W-4s, recording tapes, binders, calendars, folders/file hangers, ink stamps, desk supplies, visual display supplies, signage, etc.  
 Times Record (\$130); 1 Winger HR handbooks (\$100); Govt Acct Standards (\$50); Maine Municipal Directories (\$30).  
 Postage for outgoing correspondence; supplies for the postal mailing (postal machine rental prmts are in building budget); postage rate has increased.  
 \$700 of this appropriation is so the Administrative and Finance employees are able to replace small equipment during the budget year. The types of items that might need to be replaced through this line are calculators; shredders, monitor stands, printers, fax machines, small vacuum, hole punches, paper cutter. \$2,000 is for the replacement of chairs, desks, bookshelves, tables, etc for all County offices, as needed to replace broken furniture or, when recommended by an ergonomic specialist, furniture that will eliminate physical risks to an employee.  
 Safety Training \$70; MMA courses \$360; MCCA convention \$1,300 (including \$250 Hannah-planning Committee lodging) ; GFOA conven.and meetings \$900; MTCMA conv and meetings: \$500; MRRA annual meeting \$40; Treasurer's Assn. Meetings: \$150; MMA Convention \$80.  
 MMA dues \$600; MCCA dues \$9,115 (assumes \$350) increase over previous year);Maine Treasurers'Assn \$150; MACCAM \$150; GFOA \$250; MGFOA \$105; MTCMA \$150; Maine HR \$70; Notary Renewals \$60.  
 Used for legal representation in legal matters, Union matters, legal review of agreements, personnel issues, grievances, abatement appeals and contracts.  
 The majority of these funds (\$15,000) is used for contracted information technology work which includes a rapid response contract for emergency SO and Communications related computer problems as well as computer set up, installation of software, trouble shooting, resolving computer crashes, installing back-up mechanisms, non-emergency IT presence on site one day/week, and overseeing several networks. This line item also used to contract for investigations, consulting, HR Issues/studies; website assistance; energy audits; financial software support and training (\$3,500) and student internships for special projects in the amount of \$9,000; \$1,000 for the Registry of Deeds Single Portal buy-in  
 Flowers; food for meetings; plaques; etc. Items not considered to be office supplies. Moved \$500 from office supplies to cover increase.  
 Copier Maintenance for all County copiers except the copier in Deeds (\$1,512); website hosting fee \$3,310  
 Independent financial review (\$14,500) required annually by law (includes \$2,500 for preparation of CAFR documents, also required by law), and \$2,000 for mid-year site visit.  
 Phone costs distributed among departments by a new formula has increased the amount charged to Administration. (cells + phones+ long distance + fax )  
 Employees utilize County vehicle when practical; if POV is used, mileage is reimbursed per state rate, currently \$0.44 per mile.Commissioners and the Treasurer are reimbursed at same rate.  
 Publication of public meeting notices/caucuses and sale of property and advertising to fill board member and employee vacancies.  
 Printing of envelopes, business cards, annual report, etc.  
 Countywide Computer hardware and software replacements (\$13,000); software/anti-virus/fire wall licenses (approx \$6,500/yr); printers (\$1,500); 50 computers replaced on a 3 to 4 year rotation. Departments that already know they will need replacement computers in 2015-16 are as follows: SO - 4; Admin - 1; Civil - 1; Transport - 1; Probate - 2; DA - 2; 2 spare; others as needed, new firewall equipment for Administration. No new servers needed in FY 15-16.  
 Commissioners' discretionary funds for unanticipated expenses.  
 Contract with the MidCoast Council of Governments to provide these service to all of the Towns in Sagadahoc County.

2015-2016 EMPLOYEE BENEFITS - 204

		2012-13		2013-14		2014-15			2015-2016						DETAILS	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT		COMMISSIONERS		BAC to Public Hearing			FINAL
		Budget	Actual	Budget	Actual	Budget	YTD expended as of 1/30/14	Antic EOY Expend.	Request	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
2010	Unemployment Compensation															MOVED TO UNEMPLOYMENT RESERVE ACCOUNT
2020	Workers Compensation	46,000	47,698	44,000	49,896	84,500	33,568	71,500	78,500	-7.1%	78,500					Workers Comp is estimated on a calendar year basis. The County's premium for calendar year 2015 is \$74,500. We will get a new bill for calendar year 2016 in January 2016. The County anticipates a payment schedule as follows: \$35,332 Jul - Dec 2015, and \$42,668 Jan- Jun 2016. One of our claims in 2014 has been reduced in cost, which decreased our original modifier in 2014-15. We anticipate that our modifier will continue to decrease in the future.
2030	Short Term Disability (UNUM)	10,700	11,084	11,100	7,152	11,350	5,703	11,350	11,300	-0.4%	11,300					The County pays for short term disability for all full time employees. The benefit pays 50% of a disabled employee's weekly wages not to exceed \$300 (provided the injury is not covered by Workers Comp. ) Cost for total County does not include Transport and VOCA. We pay a contract price of \$218 monthly for each employee. FY2014-16 is budgeted based on full staffing..
2040	MePers Life Insurance	19,300	21,521	19,750	20,767	22,850	11,596	22,850	24,000	5.0%	24,000					Beginning 1/1/10, MePers started calculating its life insurance premiums differently to factor in age categories. We have several employees moving into a high age category in FY 15-16. The budgeted cost does not include Transport and VOCA.
2110	457s - Deferred Compensation	18,300	12,516	12,750	15,012	15,840	6,040	14,870	17,015	7.4%	17,015					For employees who do not participate in Maine State Retirement, (now MePers), the County will match the employee's contribution (up to 6% match) if the employee chooses to participate in one of the two 457 plans sponsored by the County. Employee retirements have reduced current and anticipated budget costs. The FY2016 budget based on current participants .
2120	MePers MSR Retirement	115,000	127,705	141,150	171,793	171,100	95,215	182,700	207,592	21.3%	207,592					Due to the current low yield on investments, the MePers retirement program has increased all employers' contributions (MePers/MSRS is a defined benefit retirement.) Increases in the employers' portion range from .4 to 1.1% depending upon the specific plan(s) . County's total projected cost for 2015-16 is \$206,675 (includes OT and credit, excludes transport and VOCA). The County has a surplus in its MSR fund of \$65,218. This will be returned to the County on July 1, 2015 and will be used over the next two years in equal parts of \$32,609.
2200	Health & Life	634,150	571,744	669,670	617,758	748,850	454,779	776,676	781,000	4.3%	781,000					The County experienced a 7.0% increase at its January 2015 renewal with the Maine Municipal Employee Health Trust. The County anticipates moving to self-insurance beginning April 1, 2015 in an effort to control rising costs in the future. Projected health insurance premiums for 2015-16 = \$781,000 (excluding transport and VOCA, and including 100% payment for the Chief Deputy) . The premium for the last three months of the contract period reflects a 10% increase. Life insurance is expected to be \$515.
2300	FICA	192,000	190,774	209,792	209,600	212,800	125,422	212,800	222,125	4.4%	222,125					Based on .0765% of all wages budgeted minus Transport and VOCA.
4570	Health Insurance Buy-Out	8,800	3,600	3,600	3,900	4,000	2,500	4,000	6,000	50.0%	6,000					FY2015-16 Budget is based upon the current number of employees who have opted out.
	YMCA Passes	1,272	1,272	1,272	1,272	1,400	1,400	1,400	1,610	15.0%	1,610					Based upon usage, two passes appear sufficient at the current time. The cost per pass has increased slightly to \$755 each. Also allows ten one-time use passes.
	TOTALS	1,045,522	987,914	1,113,084	1,097,150	1,272,690	736,223	1,298,146	1,349,142	6.0%	1,349,142					

2015-2016 INSURANCE - 206

		2012-13		2013-14			2014-15				2015-16							
		BUDGET HISTORY		BUDGET HISTORY			CURRENT BUDGET				DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing		FINAL
		Budget	Actual	Budget	Actual	Result. Deduct. Reserve	Budget	YTD Expend. as of 1/30/14	Antic. EOY Expend.	Resulting Deductible Reserve	Original Request	% Change	Resulting Deductible Reserve	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
6010	Property & Casualty Insurance	79,300	81,520	82,200	75,333	N/A	80,600	37,561	74,727	N/A	76,946	-4.50%	N/A	76,946	-4.50%			
6020	Surety Bonds	1,500	1,311	1,500	1,311	N/A	1,500	0	1,298	N/A	1,500	0.00%	N/A	1,500	0.00%			
	Deductible Reserve	500	500	1,300	2000	2	2,000	661	2,000	2	2,000	0.00%	2,002	2,000	0.00%			
<b>TOTALS</b>		<b>81,300</b>	<b>83,331</b>	<b>85,000</b>	<b>78,644</b>	<b>2</b>	<b>84,100</b>	<b>38,222</b>	<b>78,025</b>	<b>2</b>	<b>80,446</b>	<b>-4.34%</b>	<b>2,002</b>	<b>80,446</b>	<b>-4.34%</b>			

DETAILS

Most recent annual premium for the Risk Pool (for calendar year 2015) = \$73,282. The Risk Pool advises that all counties anticipate an increase of 8-10% effective 1 Jan 2016, with payment for the entire year due at that time. Also includes \$525 for West Bath Tower.

Blanket coverage in the amount of \$250,000 which is in excess of blanket crime coverage in the amount of \$100,000 through the MCCA Risk Pool. (Estimates 10% increase of the ACTUAL premium.)

This Reserve Account was established in the 2010-2011 Budget to offset deductibles that the County may have to pay as a result of losses, or uncovered losses. This reserve helps to reduce the need for departments to budget for "what if" losses. The resulting reserve total would cover two accident deductibles, which is the type of claim that is most often made by the County.

History of Pool Expenses (By calendar year)	
2007	85,288
2008	81,052
2009	74,934
2010	74,706
2011	73,742
2012	75,099
2013	74,303
2014	74,100
2015	73,282

**2015-2016 BUILDINGS - 210**

		2012-13		2013-14		2014-2015			2015-2016							<p style="text-align: center; font-size: 24pt; font-weight: bold;">DETAILS</p>	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			Commr's Budget to BAC		BAC to Public Hearing			FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/30/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
51020	Supervisory	40,361	39,940	41,168	41,178	42,152	24,923	42,152	42,995	42,995	2.0%	42,995	2.0%				
51300	Part-time Wages	4,213	1,925	4,213	4,191	5,967	2,494	5,300	6,204	6,204	4.0%	6,204	4.0%				2 % increase - Part-time Custodian (13.01 for 9 hrs/wk based on need, including covering for absences of supervisor)
51500	Overtime	2,000	1,909	1,800	1,627	1,900	1,036	1,900	2,500	2,500	31.6%	2,500	31.6%				Plowing of two parking lots, emergency calls after hours.
53020	General Supplies	7,750	6,985	7,750	8,249	7,750	2,996	5,600	5,600	5,600	-27.7%	5,600	-27.7%				Cleaning and general maintenance products, spray disinfectants, keyboard air canisters, paper towels, toilet paper, soaps, disinfectants, purrell, small hand tools, small replacement parts, paint and painting supplies, keys, hardware, interior signage, lawn care products, parts necessary for minor repairs, gravel, chipseal, small lawn tools, exit and safety signs, etc.
53100	Sand and Salt	800	375	700	885	700	210	700	700	700	0.0%	700	0.0%				Sand and salt for the parking lots at 33 Court and 752 High; usage based on 8-9 plowable storms. Increased due to consumption for Ice storms
53400	Heating Fuel (Propane)	13,700	15,341	16,100	8,441	12,700	1,205	6,000	11,500	11,500	-9.4%	11,500	-9.4%				There is uncertainty as to when natural gas will reach the Courthouse and It would therefore seem prudent to budget for propane, 1200 gal @ 1.58 + 6000 @ 1.58. If this is not adequate, there are additional funds available in the fuel reserve account.
53600	Minor Equipment	1,000	1,103	1,000	661	1,000	230	1,000	1,000	1,000	0.0%	1,000	0.0%				Purchase or repair of electrical tools, portable steam cleaners, vacuums, floor buffers, heat sensor guns, handcards, etc, motion sensors, digital thermometers, ceiling fans.
53700	Vehicle Consum. & Gas	2,000	1,833	2,000	1,212	1,900	593	1,900	1,900	1,900	0.0%	1,900	0.0%				The facilities vehicle travels about 6,200 miles per year and gets approx. 10 miles per gallon. Calculation is based on an average per gallon purchase price of \$3.01 per gallon. This vehicle is parked at the courthouse overnight and on weekends unless there is the threat of ice or snow. In addition to this line item, the Commissioners have placed funds in a reserve account for gasoline.
55010	Vehicles R&M	2,000	3,189	2,500	1,700	2,500	2,503	2,503	3,500	3,500	40.0%	3,500	40.0%				Tires, regular maintenance and repairs on the facility vehicle, its plow and sander and the car used by all departments by employees traveling on County business \$3,500. Both vehicles are aging, which necessitates additional maintenance.
55100	Electricity	37,200	36,837	37,750	32,485	35,750	19,048	35,750	38,600	38,600	8.0%	38,600	8.0%				The KWHs used in 2014 (275,000) is down 12% from 2013, but in November we signed a three year contract with Constellation New Energy which increased our supplier fee by 2.8% Estimate is based on averages for each tower site, 33 Court St. and 752 High.
55110	Water and Sewer	3,100	3,933	3,100	3,163	3,750	1,402	3,000	3,240	3,240	-13.6%	3,240	-13.6%				There is no expected increase in the water or sewer rates for FY 16. This figure is based from historical data (omitting the AC cooling leak) average monthly bill of \$270 x 12 months
55200	Building Repair & Maintenance	16,950	10,187	16,950	7,878	16,000	6,815	15,500	16,000	16,000	0.0%	16,000	0.0%				Includes only ad hoc repairs (does not include items for which a service agreement exists - see 55400). Covers unanticipated electrical, plumbing, locksmith, telephone system, roof repairs. Repairs by HVAC, Pine Tree Elevator; Northeast Security and other vendors that are not covered by any maintenance contracts. There are lighting fixtures, cracked ceramic sinks, worn out carpeting and other various maintenance needs throughout the Courthouse and at 33 Court Street.
55300	Rental-Land/Bldgs	2,700	772	3,200	1,914	3,200	2,088	3,200	3,200	3,200	0.0%	3,200	0.0%				Rental of a small storage area for tires in the City's old hospital (\$50/mo.), and \$175/mo rental of space at the district court for the DA's use (required by state law). This also includes \$500 for storage of the plow and sander and mobile radar speed unit.
55340	Rental of Equip.	3,500	1,578	3,500	2,092	3,500	1,563	3,575	3,100	3,100	-11.4%	3,100	-11.4%				Includes rental of Postal Machine; from Pitney Bose (\$2,275); rental of riding mower (\$600) and misc. rental of equipment (\$200)

	2012-13		2013-14		2014-15			2015-16							
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC		FINAL
	Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/30/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
55400 Equipment R&M (Contracted)	25,305	22,910	25,395	24,769	24,940	15,558	24,940	26,500	26,500	6.3%	26,500	6.3%			
55530 Waste Collection	2,050	2,325	2,300	1,689	2,300	988	2,300	2,350	2,350	2.2%	2,350	2.2%			
55500 Special Projects	5,000	9,050	4,000	2,245	4,000	4,000	4,000	4,000	3,800	0.0%	3,800	-5.0%			
<b>TOTALS</b>	<b>169,629</b>	<b>160,192</b>	<b>173,426</b>	<b>144,379</b>	<b>170,009</b>	<b>87,652</b>	<b>159,320</b>	<b>172,689</b>	<b>172,689</b>	<b>1.5%</b>	<b>172,689</b>	<b>1.5%</b>			

**DETAILS**

VENDOR	PURPOSE	AMOUNT
New England Communications	Support, raining and maintenance for phone system	\$6,050
...	...	...
Northeast Security	System support and maintenance for security systems at Courthouse and 33 Court Street - alarms, motion and heat sensors, and security cameras	\$3,500
...	...	...
Pine State Elevator	Monthly check of elevator system and annual maintenance	...
...	...	...
Smith Elevator Inspections.....	Generator test/maintenance	\$3,000
...	...	...
.Cummings New England	System support/quarterly maintenance including new air filters	..\$ 200
...	...	..\$ 760
HVAC	Monitoring of Chemicals in HVAC loop	\$5,700
...	...	...
Bardon's Water Service	Annual cleaning/maintenance	\$2,800
...	...	...
Boiler	.Required by Sewer District annually	.....\$915.....
...	...	.....\$75.....
Backflow Prevention test	Maintenance contract Required annually	.....\$700.....
G & E Roofing		.....\$2,800.....
Fire Extinguisher Inspections		.....\$700.....
		.....\$26,500

Examples include: 5eplace Courthouse entrance door (\$2,000); replace Court St. storm door (\$250); tree work (\$700), etc.

## 2015-2016 DISTRICT ATTORNEY/SUPERIOR COURT - 220

	2012-13		2013-14		2014-15			2015-2016					DETAILS			
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS			BAC to Public Hearing		FINAL
	Budget	Actual	Budget	Actual	Budget	YTD Expend. as of 1/30/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change		BAC Recommendation	% Change	Approved
51020 Supervisory Wages	36,790	36,557	37,526	36,515	35,126	20,765	35,126	35,829	35,829	2.0%	35,829	2.0%			2% wage increase + 52 wks + 2 days.	
51030 Non-Supervisory Wages	31,382	31,297	32,010	32,144	32,775	19,375	32,775	33,431	33,431	2.0%	33,431	2.0%			2 % wage increase for the Victims Advocate; 52 wks + 2 days.	
51040 Clerical Wages	24,390	24,317	28,433	28,435	29,113	17,213	29,113	29,694	29,694	2.0%	29,694	2.0%			2% wage increase for the Office Clerk; 52 wks + 2 days	
51100 DV Investigator	46,771	46,592	47,707	47,710	48,847	28,879	48,847	49,824	49,824	2.0%	49,824	2.0%			2% wage increase for the Domestic Violence Officer; 52 wks + 2 days.	
53010 Office Supplies	2,700	2,765	2,900	3,119	2,900	1,216	2,900	2,900	2,900	0.0%	2,900	0.0%			Includes regular office supplies, plus cartridges for fax and printer usage fee	
53050 Books & Periodicals	2,800	3,216	3,400	1,670	3,200	1,911	3,200	3,200	3,200	0.0%	3,200	0.0%			First year using on-line research (\$2,325). Printed material includes fertigo, court rules and Maine Reporter (\$875).	
53060 Postage	2,100	2,583	2,100	1,761	2,100	1,091	2,100	2,100	2,100	0.0%	2,100	0.0%			The office supplies large amounts of Discovery to defendants, including police reports, photos, CD/s and DVD's. When case is appealed, ten copies of briefs are sent to the Law Court and two to the defendant.	
53600 Minor Equipment	800	671	800	174	800	0	800	800	800	0.0%	800	0.0%			For replacement of equipment such as fax machines and shredders which do not qualify as capital items because of short life span or low cost.	
53700 Vehicles Gasoline	1,400	1,535	1,600	1,400	1,600	609	1,400	1,400	1,400	-12.5%	1,400	-12.5%			Gasoline for Domestic Violence Investigator, reduced due to current lower price.	
54010 Training	1,700	2,130	1,800	1,775	1,900	2,410	2,410	2,500	2,500	31.6%	2,500	31.6%			Most expenses are related to the annual Prosecutors Conference (includes registration fee, lodging, travel and meals.) Increased due to participation by Victim Witness Advocates and Paralegal.	
54020 Dues & Membership	850	718	850	711	750	474	750	750	750	0.0%	750	0.0%			Annual Bar Registration fees for attorneys, plus dues for Maine Prosecutors Association and National District Attorneys Association	
54510 Professional Service	12,000	10,850	12,750	8,450	12,750	9,584	12,750	12,750	12,750	0.0%	12,750	0.0%			Includes computer consulting and overhead (\$7,500), payment to Knox County for Database Management (\$2,500), Transcripts (\$750) and Laboratory Tests (\$2,000)	
55010 Vehicles Repairs & Maint	1,000	1,104	1,000	1,116	1,000	103	1,000	1,000	1,000	0.0%	1,000	0.0%			Includes regular maintenance for vehicle used by Domestic Violence Investigator, including oil changes, tire replacement and minor repairs.	
55120 Telephone	3,200	3,015	3,000	3,535	3,200	2,089	3,000	2,700	2,700	-15.6%	2,700	-15.6%			Includes office telephone lines in Bath and West Bath, as well as reimbursement to Knox County for District Attorney cell phone. Domestic Violence Investigator and Asst. DA stipends of \$30.00 each per month for use of personal cell phone for business. Half phone cost of shared prosecutor. Reduced by lower cost of office lines.	
55130 Fax/Mode/Internet	2,500	1,829	2,500	695	800	226	800	800	800	0.0%	800	0.0%			Includes monthly email (\$32) and annual cost of Messenger licenses (\$343)	
55400 Equip Repair/Maintenance	4,600	4,589	4,025	3,970	4,250	1,125	4,250	4,400	4,400	3.5%	4,400	3.5%			Annual maintenance contract for New Dawn Prosecution Software (\$3,350) and share of centralized servers at MeDATS (\$900).	
56010 Judicial Liability Insurance	200	212	212	207	210	207	207	210	210	0.0%	210	0.0%			Liability coverage for State Employees.	
56100 Travel	2,900	3,037	2,900	2,478	2,000	1,101	2,000	2,000	2,000	0.0%	2,000	0.0%			Travel costs for court appearances, largely by shared Juvenile Attorney and shared Sagadahoc/Lincoln Prosecutor.	
56200 Advertising	200	0	200	347	200	0	0	200	200	0.0%	200	0.0%			For vacancy when employee resigns.	
54110 Juror Refreshments	225	228	225	173	225	42	175	175	175	-22.2%	175	-22.2%			Grand Jury refreshments.	
54510 Superior Court Witness Fees	5,000	2,393	5,000	2,724	4,000	959	3,000	2,000	2,000	-50.0%	2,000	-50.0%			The county is required to pay a "Bill of Costs" or witness fees for Superior Court appearances by law enforcement officers on their day off, civilian witnesses and any testimony required of a professional witness, such as a doctor or chemist. Reduced based on experience with Unified Criminal Docket.	
54511 District Court Witness Fees	1,000	711	1,000	131	500	0	250	250	250	-50.0%	250	-50.0%			District Court witness fees. Reduced based on experience with Unified Criminal Docket.	
<b>TOTALS</b>	<b>184,508</b>	<b>180,349</b>	<b>191,938</b>	<b>179,240</b>	<b>188,246</b>	<b>109,379</b>	<b>186,853</b>	<b>188,913</b>	<b>188,913</b>	<b>0.4%</b>	<b>188,913</b>	<b>0.4%</b>				

## 2015-2016 DEEDS - 230

		2012-13		2013-14		2014-15			2015-2016							DETAILS	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC TO Public Hearing			FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. as of 1/30/15	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
51020	Non-Supervisory	36,821	37,186	37,558	37,405	38,446	22,756	38,256	31,864	31,864	-17.1%	31,864	-17.1%				2% wage increase- Deputy Registrar; 52 wks + 2 days.
51030	Clerk	29,656	24,604	26,955	26,951	27,600	16,315	25,659	25,470	25,470	-7.7%	25,470	-7.7%				Increase of .50/hr. after probationary period; Deeds Clerk. 52 wks + 2days.
51070	Elected Official	37,250	36,972	37,995	37,998	38,902	20,774	40,701	43,684	43,684	12.3%	43,684	12.3%				2% wage increase - Register of Deeds; 52 wks + 2 days.
53010	Office Supplies	2,200	1,862	2,200	708	2,200	218	1,900	2,000	2,000	-9.1%	2,000	-9.1%				Office supplies including paper, general supplies and forms. Notices are now e-mailed to customers letting them know that their invoices are available on line, which saves toner, paper and envelopes. Toner for non BEU Color printer
53060	Postage - Office	1,800	745	1,800	603	1,800	437	1,800	1,500	1,500	-16.7%	1,500	-16.7%				General office and document mailings.
53600	Minor Equipment	300	300	300	218	300	0	300	300	300	0.0%	300	0.0%				Misc small equipment
53055	Credit Card Expenses	1,100	2,331	2,160	760	0	0	0	0	0	0.0%	0	0.0%				No longer needed.
55400	Equip R&M Maint. Contracts	38,400	32,866	39,600	36,282	40,500	6,816	40,500	40,500	40,500	0.0%	40,500	0.0%				Fidlar \$ 29,950 Iron Mountain (repository/imaging) 9,550 Spillers 1,000 \$ 40,500 <span style="float: right;">_ Total</span>
55401	Equipment R&M (Ad hoc maintenance)	1,000	632	1,000	1,000	1,000	0	1,000	1,000	1,000	0.0%	1,000	0.0%				These funds are budgeted to cover non-contracted repairs and maintenance.
54010	Training	1,000	309	1,000	202	1,000	337	1,000	1,000	1,000	0.0%	1,000	0.0%				County Commissioners Conference; training for staff.
54020	Dues & Membership	150	150	150	150	150	150	150	150	150	0.0%	150	0.0%				Registrar's Association dues
54510	Professional Svc	1,200	566	0	0	0	0	0	0	0	0.0%	0	0.0%				No longer needed.
55120	Telephone	1,240	1,156	1,240	966	1,240	613	1,240	1,200	1,200	-3.2%	1,200	-3.2%				Department is charged a portion of the total County telephone costs each month.
58100	Travel	500	380	500	502	450	191	450	500	500	11.1%	500	11.1%				Mileage reimbursement for employee travel to meetings or the MCCA conference.
56210	General Supplies & Printing	3,500	4,190	3,500	2,546	2,000	594	2,000	1,800	1,800	-10.0%	1,800	-10.0%				Reduction due to fact books are no longer printed.
<b>TOTALS</b>		<b>156,117</b>	<b>144,249</b>	<b>155,958</b>	<b>146,291</b>	<b>155,588</b>	<b>69,201</b>	<b>154,956</b>	<b>150,968</b>	<b>150,968</b>	<b>-3.0%</b>	<b>150,968</b>	<b>-3.0%</b>				

2014-2015 PROBATE COURT- 235

		2012-13		2013-14		2014-15			2015-2016								
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC to Public Hearing		FINAL	
		Budget	Actual	Budget	Actual	Budget	YTD Expend. 1/30/14	Antic. EOY	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved	
51030	Non-Supervisory Wages	33,571	33,465	34,243	34,237	35,073	20,723	35,073	35,763	35,763	2.0%	35,763	2.0%				2% wage increase for Deputy Register; 52 weeks + 2 days.
	Elected Official - Register	39,317		40,103		41,061			40,579	40,579	-1.2%	40,579	-1.2%				2% wage increase for new Register; 52 weeks + 2 days
	Elected Official - Judge	25,014	64,095	25,024	65,130	25,121	39,148	66,182	25,624	25,624	2.0%	25,624	2.0%				2% wage increase for Probate Judge; 52 weeks + 2 days.
51070	Part-time Wages	12,466	12,582	12,715	12,468	13,019	7,121	12,561	12,561	12,561	-3.5%	12,561	-3.5%				2% wage increase for part time clerk; 52 weeks + 2 days.
53010	Office Supplies	2,500	2,228	2,600	2,422	2,600	775	2,500	2,500	2,500	-3.8%	2,500	-3.8%				Cost of toner has increased with purchase of new printer.
	Books & Periodicals	600	576	665	414	700	342	700	700	700	0.0%	700	0.0%				This item covers the cost of Maine Estate and Probate Law books which are issued new each year after the Legislature adjourns ( <del>\$250</del> ); the new Maine Court Rules (also a annual publication) ( <del>\$40</del> ); annual updates to the Mitchell Probate Rules and Forms and Probate Procedures books ( <del>\$325</del> for a total of \$615; includes \$85 to cover anticipated increases next year.
53050	Postage	2,500	2,626	2,500	1,869	2,500	958	2,500	2,500	2,500	0.0%	2,500	0.0%				Even with the increase in postal rates, the increase can be absorbed because of the method used to ship passports.
54010	Training	3,000	1,009	3,000	1,366	3,000	2,006	2,500	3,000	3,000	0.0%	3,000	0.0%				MCCA Convention Registration and Judge Voorhees' NCPJ convention attendance (partial).. Anticipate full departmental attendance in FY 15-16.
54020	Dues & Membership	375	375	375	375	375	275	375	375	375	0.0%	375	0.0%				Maine Probate Judges Assembly (\$275); Maine Association of Registers of Probate (\$100)
54530	Document Management	2,500	2,240	2,500	2,240	2,500	2,240	2,500	2,500	2,500	0.0%	2,500	0.0%				Cost of the ICON system of docketing (software) Support Contracts and Web-Hosting Services by calendar year. Contract is through December 2016.
	Professional Service	8,000	5,699	8,000	3,364	8,000	89	6,000	8,000	8,000	0.0%	8,000	0.0%				This item covers the cost of court-appointed Attorneys, Visitors and Guardian ad Litem for clients who are indigent. The expense for this line item is totally unpredictable and cannot be anticipated from one year to the next. Visitors are almost always paid by the petitioner, but there will be an occasional one that Probate Court has to fund. The rate of pay is the same as the State pays: \$40 per hour for Visitor and \$50 per hour for a Guardian ad Litem or Attorney. More and more of these services are being required as people deal with the housing crisis and the poor economy, and there are several cases currently that will likely result in payment by this department.
54510	Telephone	925	1,020	850	947	1,050	602	900	400	400	-61.9%	400	-61.9%				Based on updated departmental allocation provided by the Accounting Manager.
55120	Equipment Repair & Maintenance	350	0	350	0	200	210	210	200	200	0.0%	200	0.0%				Only our printers, fax machines and typewriter need to be budgeted by Probate. New and replacement scanners are purchased with funds from the Records Preservation account.
55400	Judicial Liability Coverage	150	125	1,650	125	150	125	125	150	150	0.0%	150	0.0%				Insurance cost of \$150 - acquired through the State.
56020	Travel	650	369	650	291	600	58	500	550	550	-8.3%	550	-8.3%				This item includes mileage, tolls, parking and meals for Judge Voorhees and the Probate staff for professional meetings. The Maine Probate Judges' Assembly meets three times a year and the Maine Association of Registers of Probate meets six times a year. This is also the category where mileage to the MCCA convention would be listed - registration, meals and lodging would be listed under Training for the convention, but the meals consumed on single travel days would go here.
6100	Advertising	7,000	8,514	8,000	8,513	8,000	5,263	8,500	8,500	8,500	6.3%	8,500	6.3%				This item pays for the legal notices that we have to publish twice each month. We charge each estate \$60.00 for this publication, so it is offset by that income. The cost varies annually based upon the number of filings.
6200	TOTALS	138,918	134,923	143,225	133,761	143,949	79,935	141,126	143,902	143,902	0.0%	143,902	0.0%				

DETAILS

## 2015-2016 CIVIL - 415

		2012-13		2013-14		2014-15			2015-16							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing		FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 02/15/14	Projected End of Year	Dept Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
51020	Supervisory Wages	20,800	13,910	20,800	21,071	21,810	11,870	19,670	22,243	22,243	2.0%	22,243	2.0%			
51300	Part-time Wages	4,300	9,822	4,000	5,719	3,300	2,753	4,474	3,800	3,800	15.2%	3,800	15.2%			
53010	Office Supplies	250	381	250	109	225	100	220	225	225	0.0%	225	0.0%			
53060	Postage	40	876	40	61	50	101	101	50	50	0.0%	50	0.0%			
53600	Minor Equipment	200	270	250	96	200	227	227	200	200	0.0%	200	0.0%			
53800	Clothing/Safety	400	481	350	322	300	190	300	300	300	0.0%	300	0.0%			
55120	Telephone	1,200	1,061	1,200	970	1,050	609	1,044	1,050	1,050	0.0%	1,050	0.0%			
55340	Non-Office Equipment	200	0	200	0	200	0	75	200	200	0.0%	200	0.0%			
	Travel	100	621	100	42	55	0	25	55	55	0.0%	55	0.0%			
56100	Printing	500	364	500	982	500	506	506	100	100	-80.0%	100	-80.0%			
59015	Allowance for Uncollectables	0	0	2,000	0	2,000	0	0	2,000	2,000	0.0%	2,000	0.0%			
<b>TOTALS</b>		<b>27,990</b>	<b>27,786</b>	<b>29,690</b>	<b>29,372</b>	<b>29,690</b>	<b>16,356</b>	<b>26,642</b>	<b>30,223</b>	<b>30,223</b>	<b>1.8%</b>	<b>30,223</b>	<b>1.8%</b>			

DETAILS	
	2% salary increase; 52 wks. + 2 days (over budgeted in 14-15)
	One of the part time civil deputies steps in to manage the civil department when the department supervisor is absent.
	General supplies - paper, toner, staples, clips, etc
	Non-reimbursed postage only.
	This line is used to replace or repair office equipment such as printers, OCR reader, typewriter, etc
	Polo shirts, outerwear, etc for three part time deputies
	Includes the portion of the telephone land line costs that are distributed to the Civil Dept. through a distribution formula.
	Formerly used for pagers, now used for non-office equipment such as radios, flashlights, etc.
	Only the mileage reimbursement as may be required for non-service related responsibilities is included in this line item. Actual mileage driven for delivery of civil service papers is reimbursed to the civil deputies out of different fund (pass through fund) since mileage reimbursement for service of civil papers is paid by the attorney, business or individual requesting that the papers be served.
	Will be transitioning to a new Spillman module, which will provide computer generated forms.
	Based upon actual for 2011-12.

The total request for general funds for the Civil Office is \$30,223 and the total amount of civil processing pass through funds is expected to be approximately \$74,000, for a total of about \$105,125.

The Civil Dept. serves an average of 2000 sets of civil papers per year, which are served by two part-time civil process servers (civil deputies). The department also employs a part-time administrator.

## 2015-2016 SHERIFF'S OFFICE - 401

	2012-13		2013-14		2014-15			2015-2016							
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC to Public Hearing		FINAL
	Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 2/15/15	Projected End of Year	Dept Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
Chief Deputy	57,797	57,923	58,952	58,711	60,353	36,825	60,353	63,923	63,923	5.9%	61,569	2.0%			
51020 Supervisory Wages	37,171	39,178	37,914	39,682	34,968	4,163	18,323	37,841	37,841	8.2%	37,841	8.2%			
51030 Administrative Clerk	30,731	37,832	30,283	30,347	31,007	19,011	31,007	31,627	31,627	2.0%	31,627	2.0%			
51040 Data Entry/Records Clerk	27,004	27,875	28,233	28,278	28,908	17,637	28,908	29,466	29,466	1.9%	29,466	1.9%			
51070 Sheriff	69,575	69,306	70,964	71,100	72,661	44,345	72,661	72,661			74,114	2.0%			
51100 Investigator Wages	156,521	112,379	154,908	146,619	161,571	95,009	161,571	167,097	167,097	3.4%	167,097	3.4%			
51105 Patrol Supervisors	262,460	209,267	214,364	215,348	223,060	131,956	223,060	229,332	229,332	2.8%	229,332	2.8%			
51110 Patrol Deputies	365,625	376,667	406,497	415,268	426,605	258,737	426,605	442,615	442,615	3.8%	442,615	3.8%			
51150 Deputy Outside Assmt.	1,000	0	1,000	0	1,000	0	0	0	0	-100.0%	0	-100.0%			
51300 Part-time Wages	14,000	14,603	15,000	6,328	14,000	2,523	6,100	12,000	12,000	-14.3%	12,000	-14.3%			
51500 Overtime Wages	64,000	86,103	65,000	63,177	67,300	43,953	71,000	69,300	69,300	3.0%	69,300	3.0%			
51510 Holiday Pay	54,000	45,938	54,778	53,869	57,578	41,713	55,617	59,300	59,300	3.0%	59,300	3.0%			
51530 Training Wages	17,000	16,892	18,000	15,677	19,000	6,897	13,200	17,000	17,000	-10.5%	17,000	-10.5%			
51600 Other Non-classified	5,000	3,664	4,000	3,836	4,000	2,367	3,846	4,000	4,000	0.0%	4,000	0.0%			
51601 Community Policing	15,000	13,780	15,000	15,702	12,500	5,080	8,750	12,000	12,000	-4.0%	12,000	-4.0%			
52500 Medical/Fitness Program	3,300	1,090	3,300	478	3,000	606	1,050	3,000	3,000	0.0%	3,000	0.0%			
53010 Office Supplies	5,250	4,167	5,200	5,277	5,200	3,504	5,607	5,500	5,500	5.8%	5,500	5.8%			
53025 Pub.Safety Consumables	12,000	8,660	14,000	7,911	16,000	4,638	13,450	15,000	15,000	-6.3%	15,000	-6.3%			
53060 Postage	400	392	350	360	350	241	350	350	350	0.0%	350	0.0%			
53600 Minor Equipment	1,400	432	1,250	1,208	1,200	300	1,050	1,200	1,200	0.0%	1,200	0.0%			
53700 Vehicles Gasoline	70,800	65,233	74,175	68,542	70,950	36,154	58,500	64,500	64,500	-9.1%	64,500	-9.1%			
53800 Uniforms & Safety	14,700	14,801	15,000	12,206	15,500	7,293	13,500	15,000	15,000	-3.2%	15,000	-3.2%			
53805 Firearms	3,500	1,038	3,500	3,492	3,000	0	3,000	3,000	3,000	0.0%	3,000	0.0%			
53900 Public Safety Equipment	12,000	9,956	12,000	9,915	12,000	553	10,885	12,000	12,000	0.0%	12,000	0.0%			
54010 Training & Prof. Dev.	13,500	12,947	13,000	10,152	14,000	7,944	12,710	13,000	13,000	-7.1%	13,000	-7.1%			
54020 Dues and Membership	900	1,048	900	951	900	845	900	900	900	0.0%	900	0.0%			
54100 Laundry Services	6,600	6,647	6,500	6,567	6,500	3,694	6,333	6,500	6,500	0.0%	6,500	0.0%			
54510 Profess.Svcs Contracted	1,500	1,350	1,500	104	1,500	250	500	1,500	1,500	0.0%	1,500	0.0%			
55010 Vehicles R & M	32,000	29,859	31,700	33,013	32,500	21,130	33,000	33,000	33,000	1.5%	33,000	1.5%			
55120 Telephone	8,000	8,039	11,000	9,751	10,500	5,508	8,900	10,000	10,000	-4.8%	10,000	-4.8%			
55125 K-9 Support	1,000	1,131	1,000	164	1,000	812	900	1,000	1,000	0.0%	1,000	0.0%			
55340 Contract Services	4,600	4,606	4,600	4,815	4,600	2,958	4,575	4,600	4,600	0.0%	4,600	0.0%			
55400 Equip. Repair & Maint.	5,200	4,045	5,200	3,460	5,200	3,337	4,500	5,000	5,000	-3.8%	5,000	-3.8%			
56200 Advertising	500	694	500	637	500	126	250	500	500	0.0%	500	0.0%			
56301 Community Policing	2,000	1,157	2,000	80	2,000	113	1,615	2,000	2,000	0.0%	2,000	0.0%			
<b>TOTALS</b>	<b>1,387,634</b>	<b>1,288,699</b>	<b>1,381,568</b>	<b>1,343,025</b>	<b>1,420,911</b>	<b>810,222</b>	<b>1,362,576</b>	<b>1,445,712</b>		<b>1.7%</b>	<b>1,444,811</b>	<b>1.7%</b>			

### DETAILS

Sheriff: Base increase of \$1.10/hr. to correspond with job function; + 2% wage increase; 52 weeks plus 2 days.  
 Commissioners: 2% wage increase; 52 weeks plus 2 days only

2% wage increase; 60% SO/40% Transport split for this salary to align the distribution to more accurately reflect job functions and responsibilities; plus 2 additional days

2% wage increase; 52 weeks plus 2 days

2% wage increase; 52 weeks plus 2 days

0% wage increase per Sheriff's request; 52 weeks plus 2 days

Detectives (3); Det/Sgt plus 2 FT Dets; includes longevity; 2% wage increase; 52 weeks plus 2 days

Supervisors (4); 2 Sgts, 2 Cpls; includes longevity; 2% wage increase; 52 weeks plus 2 days

Patrol Deputies 9; includes step increases and longevity; 2% wage increase; 52 weeks plus 2 days

To cover outside jobs; special detail requests

Cover full-time patrol leave, court time, special assignments, shift replacement, mandatory training

Cover leave for open shifts, vacation, illness, special assignments, court time, additional patrol and investigative coverage

Union Contract

Supports all state and federal mandated training above normal duty time, mandatory training, K-9 training, field training duties

K-9 Stipend and other non-classified assignments

Supports all community related events, i.e. DARE, Project Alert, Camp Postcard, TRIAD, etc. (0.20 FTE previously paid out of Transport Support Wages)

Physicals, fitness programs per union contract. Increase in DVD supplies for court case preparation.

General office supplies, paper, ink cartridges tec.

Firearms ammunition, CID materials, batteries, blankets, first aid kits, flares, etc. All consumables, Tazers and equipment, repellant issues

Postage cost

Equipment not considered to be Capital expenses, i.e. calculators, printers, cabinets, etc.

Gasoline for vehicles. The sheriff's Department fleet includes the following vehicles: Patrol 13; Detective 3; SO Administration 3; Spare Patrol 1. Calculation based on 21,500 gallons at \$3.00 per gallon. (Plus Commissioners fuel reserve)

All uniform and clothing, union contracted related items, boots, gun belts, holsters, badges, traffic safety vest, etc.

Updated all weapons, new hires, rifles for cruisers, other specialized equipment (non-lethal), etc.

New equipment, replacement equip.for vehicles, radios, radars, bullet proof vest, cameras, etc.

Training related expenses, meals, lodging, registration fees

Dues for NESPIN, Maine Sheriff's Association, Maine Chiefs of Police, IACP, NSA, etc.

Uniform, clothing care and maintenance

Polygrams, psychological testing consultant fees, etc.

Repairs, major and minor. Tires, oil changes, general vehicle maintenance, etc.

All telephone lines, cellular and long distance. Cell phones provided per union contact.

K-9 Veterinary Insurance (\$600) & Boarding fees

LexisNexis contract.

Repair & maintenance contracts for equipment, radar units, cameras, mobile radio repairs, computer maintenance, portable maintenance, etc.

New positions, vehicle RFPs, and other ads

Promotional and educational materials, PR materials.

Note: Approximately 86.2% of SO budget is payroll; Payroll includes 52 weeks plus 2 days.

**TRANSPORT**

**Revenues**

**TRANSPORT**

	2012-13		2013-14		2014-15		2015-16	
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET		BOARD OF CORRECTIONS BUDGET	
	Budget	Actual	Budget	Actual	Budget	Projected End of Year	Budget	
51011 Shift Supervisor	18,642	17,337	18,900	17,006	23,300	18,610	25,227	
Program Staff	0	0	0	0	32,260	0	33,060	
51111 Transportation Officers	133,481	133,653	140,094	137,288	118,000	140,265	119,300	
51301 Part-time Wages	5,000	0	3,500	0	2,000	0	1,900	
51500 Overtime Wages	10,500	4,288	9,000	8,962	8,000	9,000	8,000	
51540 Night Differential	6,000	4,600	6,000	1,000	5,200	3,600	5,000	
Fringe Benefits (see details below)	64,167	63,809	65,977	61,209	69,706	66,200	82,974	
53010 Office Supplies	1,000	752	850	433	750	750	700	
53020 General Supplies	200	0	200	313	200	100	200	
53026 Security Equipment	1,000	39	900	1,208	700	500	700	
53060 Postage	80	9	90	46	75	75	75	
53510 Home Release Exp.	0	857	0	0	0	0	0	
53600 Minor Equipment	2,000	162	1,800	517	1,000	650	1,000	
53700 Vehicle Consum/Gas	14,000	11,446	13,000	10,394	11,700	8,500	12,000	
53800 Uniforms & Safety	3,200	786	3,000	876	2,500	2,200	2,500	
53805 Firearms	1,000	0	1,000	1,378	500	400	500	
53901 Maintenance	4,000	1,058	3,500	1,106	3,000	750	3,000	
54011 Training	2,000	312	1,750	514	1,200	685	1,200	
54020 Dues & Membership	0	0	0	0	0	0	0	
54101 Laundry Service	2,300	2,072	2,100	1,704	2,000	1,580	2,000	
54110 Meal Allowance	700	118	575	421	500	310	500	
54450 Tools and Implement	3,500	0	3,200	657	2,700	1,500	2,600	
54509 Professional Service	500	0	500	0	250	0	250	
55010 Vehicles R&M	5,250	5,285	5,000	2,644	4,000	4,200	4,000	
55120 Telephone	2,800	3,518	3,200	3,237	3,000	2,750	3,200	
55130 Fax/Modem/Internet	0	0	0	0	0	0	0	
55340 Rental of Equipment	0	0	0	0	0	0	0	
55400 Equipment R&M	250	0	250	0	200	0	200	
56200 Advertising	300	0	300	0	300	150	300	
<b>SUB TOTAL-TRANSPORT</b>	<b>281,870</b>	<b>250,101</b>	<b>284,666</b>	<b>250,913</b>	<b>293,041</b>	<b>262,775</b>	<b>310,386</b>	

	2012-13		2013-14		2014-15		2015-16	
	BUDGET HISTORY		BUDGET HISTORY		CURRENT YEAR		BOARD OF CORRECTIONS BUDGET	
	Budget	Actual	Budget	Actual	Budget	Projected EOY	Budget	
TBRJ CAP	2,657,105	2,657,105	2,657,105	2,657,105	2,657,105	2,657,105	2,657,105	
CCA Revenue	154035	154035	153257	152519	154957	157457	154957	
<b>Total Revenue</b>	<b>2,811,140</b>	<b>2,811,140</b>	<b>2,810,362</b>	<b>2,809,624</b>	<b>2,812,062</b>	<b>2,814,562</b>	<b>2,812,062</b>	

**Expenses**

Transport Assessment	281,870	250,099	284,686	286,803	293,041	264,732	310,386
Alternative Sentencing Assessment	145,000	145,000	145,000	146,954	133,000	133,000	133,000
<b>TOTAL EXPENSES</b>	<b>2,811,326</b>	<b>2,779,555</b>	<b>2,810,362</b>	<b>2,814,433</b>	<b>2,812,062</b>	<b>2,783,753</b>	<b>2,812,062</b>

<b>Surplus/Deficit</b>	<b>-186</b>	<b>31,585</b>	<b>0</b>	<b>-4,809</b>	<b>0</b>	<b>30,809</b>	<b>0</b>
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Fringe Benefits	2015-16
Health Insurance	49,670
Medicare - 1.45%	2,791
FICA - 6.20%	11,934
Life Insurance	1,656
Benefits	916
MSRS	11,207
Workers Comp	4,800
Unemployment	0
<b>Total F/B</b>	<b>82,974</b>

2015-2016 COMMUNICATIONS - 430

		2012-13		2013-14		2014-15			2015-2016							DETAILS	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC to Public Hearing			FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. as of 1/30/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
51010	Dept Head	52,735	52,533	53,790	53,900	57,452	33,935	57,452	63,798	63,798	11.0%						Market Adjustment ; 52 weeks + 2 days.
51020	Supervisory	185,588	156,927	187,550	184,030	196,797	110,285	196,797	204,505	204,505	3.9%						There are four supervisors to supervise each of the Department's 4 shifts. Steps per union contract;; 3% increase; 52 weeks plus 2 days
51120	Dispatchers	431,532	384,770	423,684	381,463	432,917	236,103	432,917	450,011	450,011	3.9%						Steps per union contract; 3% increase; 52 weeks plus 2 days
51500	Overtime Wages	40,000	70,857	40,000	48,182	40,000	38,626	55,000	48,000	48,000	20.0%						Department averages 26 hrs overtime per week when adequately staffed. The average OT rate is ~\$32.90/hr = \$855/wk. x 52 = \$44,479. OT is used to cover vacation, sick and personal leave, plus CTO. In addition, OT was increased by \$3,500 to reflect anticipated increase due to new union contract.
	Holiday Pay	53,550	48,520	57,500	54,145	57,500	45,489	60,000	60,000	60,000	4.3%						There are 12 holidays/year, per the union contract. This calculation assumes that 2/3 of the dispatchers will work each holiday earning 1 1/2 and that 1/3 of employees will not work the holiday but will receive straight time for the holiday. The budget is formulated by taking the average between the cost of full and minimum staffing levels.
51530	Training Wages	14,500	16,466	14,500	9,924	14,500	6,758	14,500	14,500	14,500	0.0%						24 hours of CE per person (CPR, Stress Management, Integrity/Liability, Suicide calls, etc) 20.45 X 24 hrs = 490.80 x 15 dispatchers = <u>\$7,362</u> . Spillman and Navigator Conferences - <u>\$1,341</u> ; Maine NENA Conference - <u>\$1,772</u> . New hires cost: 40 hour basic dispatch: \$600, 28 hr basic EMD: \$412, 40 hr TOC: \$600, 16 hr CPR 4235. Cost per new hire= \$1,847 x 2 new hires = <u>\$3,694</u> . This also covers other classes that are requested.
52500	Medical & Fitness	1,800	1,398	1,800	1,678	1,800	601	1,800	1,800	1,800	0.0%						Predict 6 of 15 will take this \$300 benefit offered as part of the union contract.
53010	Office Supplies	5,000	4,441	5,000	4,801	5,000	1,720	4,000	5,000	5,000	0.0%						Paper, ink cartridges, other office supplies.
53020	General Supplies	500	531	500	632	1,000	493	1,000	1,000	1,000	0.0%						Public Education materials for community outreach at Bath Safety Days, fire department open houses and other public safety events. Purchases are typically coloring books, crayons, book marks, 911 tatoos, pencils, etc.
53060	Postage	100	24	100	24	100	11	20	50	50	-50.0%						Historically, we have never spent more than \$50 for postage.
53600	Minor Equipment	2,500	2,431	2,500	2,406	2,500	2,186	2,500	2,500	2,500	0.0%						These funds are utilized to replace office equipment and furniture on an as needed basis. Most years the department must replace one of the dispatcher chairs which must be designed to withstand 24X7 usage and adaptable to various heights and weights (such chairs have cost up to \$1,600 in the past). Other minor equipment that may need to be purchased, replaced or repaired are the heavy duty shredder, air purifier, phone sets, filing cabinets, and repair of desks.
53800	Uniforms & Safety	3,000	2,501	3,000	2,968	3,000	2,847	3,000	3,000	3,000	0.0%						Uniform allowance to \$200 per employee due to uniform requirement that the employee wear clothing item that clearly identifies her or him as a Sag RCC employee. (15 X \$200 = \$3,000.)
54010	Training	14,750	8,668	14,750	11,476	14,750	7,817	12,000	14,750	14,750	0.0%						Covers the registration and lodging costs for one employee to attend the Spillman Users Conference in Salt Lake City (cost approx <u>\$1,500</u> .) and the national EMD conference ( <u>\$1,250</u> ). The remainder of these training costs reflect the cost of state-mandated 24 hours of continuing education per year (three continuing education courses per year per dispatcher: \$250x3x16= <u>\$12,000</u> ).

# COMMUNICATIONS

		2012-13		2013-14		2014-15			500							DETAILS	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			10050			COMMISSIONERS		BAC			FINAL
				Budget	Actual	Budget	YTD Expenditures as of 1/30/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
54020	Dues & Membership	550	447	400	404	400	404	404	400	400	0.0%						Professional organization memberships to NENA, MECCA, APCO, Maine Chief of Police, Sag. Cty. Fire Chiefs Association.
54510	Professional Service	500	536	500	995	500	0	0	500	500	0.0%						Two polygraph exams for assumed two new hires at \$250 each.
55120	Telephone 911 System	10,050	9,465	10,050	8,491	10,050	2,986	8,000	8,500	8,500	-15.4%						Covers copper business lines, director's cell phone, applicable long distance charges, replacement parts for the phone system, annual METRO, Fairpoint, OTT Communications and Pioneer Communications.
55340	Rental of Equipment (Fiberoptics)	13,870	0	13,870	12,690	13,870	12,690	12,690	13,870	13,870	0.0%						Fiber rental (Comcast) from CommCen to Bath PD and Top PD for intercom, video and internet. The monthly cost of the Bath PD link is \$243 and the monthly for Topsham is \$814.50, totaling <b>\$12,690</b> annually. The remaining <b>\$1,180</b> reflects the estimated cost of repairing the video and line equipment paired with the fiber cables.
55400	Equipment R & M - Spillman	31,812	27,625	31,812	29,318	34,000	31,042	33,000	34,000	34,000	0.0%						Spillman RMS maintenance (\$32,000); ESRI CAD mapping (\$400); OpenFox contract (\$700); Spillman Service Calls (\$700); When to Work scheduling software (\$200)
55410	Equipment R & M - Electronic	23,550	17,628	23,550	20,740	23,550	7,861	20,000	23,550	23,550	0.0%						Electrical repairs <b>\$1,000</b> ; AT&T Wireless <b>\$15,000</b> ; Acorn Recording annual maintenance contract <b>\$2,500</b> ; computer repairs and installs not covered by maintenance contract <b>\$1,350</b> ; minor radio repairs and radio license renewals <b>\$1,000</b> ; camera repairs <b>\$1,000</b> ; Text a tip Annual <b>\$1,700</b> .
55100	Travel	3,000	1,227	3,000	2,154	2,900	473	1,900	2,500	2,500	-13.8%						This line covers reimbursement for travel (at the IRS rate), when employees use their own vehicles to travel to meetings, seminars and trainings; All employees are required to use the county vehicle whenever it is available and as logistics permit.
55200	Advertising	200	215	225	464	225	0	0	250	250	11.1%						Increased to cover the cost of advertising in Jobs in Maine. Three of the last four hires came from this website.
	911 Computer Equipment	8,550	8,149	8,550	8,025	8,550	2,234	8,550	8,550	8,550	0.0%						Replacement of two computers (based upon recent replacement schedule/history), ancillary devices (monitors, etc.) and software for computers and equipment that support the 911 system. Also includes updates to the firewall system.
TOTALS		897,637	815,359	896,631	838,910	921,361	544,561	925,530	961,034	961,034	4.3%						

## 2015-2016 EMERGENCY MANAGEMENT - 440

		2012-13		2013-14		2014-2015			2015-2016							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC		FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend 1/31/15	Antic. EOY	Dept. Request	Admin. Recom'd	% Change (Admin. Recom'd)	Commr's Budget to BAC	% Change	BAC Recom- mendation	% Change	Approved
51010	Department Head	47,940	46,831	48,893	41,549	50,385	29,195	50,385	51,393	51,393	2.0%	51,393	2.0%			
51300	Part-time Wages	13,111	12,562	13,338	5,032	0	0	0	0	0	0.0%	0	0.0%			
51030	Non-surpv Wgs	0	0	0		45,346	16,084	32,825	46,253	46,253	2.0%	46,253	2.0%			
53010	Office Supplies	2,490	2,716	2,490	2,260	2,500	839	1,650	2,500	2,500	0.0%	2,500	0.0%			
53060	Postage	500	386	500	244	400	47	225	250	250	-37.5%	250	-37.5%			
53400	Heating Oil (Propane)	2,400	509	2,400	2,400	2,400	1,563	2,400	625	625	-74.0%	625	-74.0%			
53600	Minor Equipment	1,000	3,289	1,000	274	1,000	229	900	1,000	1,000	0.0%	1,000	0.0%			
53700	Vehicles Gasoline	2,515	3,250	2,500	2,398	2,950	1,049	2,800	3,600	6,100	22.0%	3,600	22.0%			
53900	Pub. Safety Equip.	18,858	19,858	18,858	18,858	18,858	18,858	18,858	15,250	15,250	-19.1%	15,250	-19.1%			
54010	Training	2,650	3,840	2,650	1,286	3,000	535	2,500	6,475	6,475	115.8%	6,475	115.8%			
54020	Dues and Memberships	552	190	1,267	1,181	1,350	1,111	1,350	1,130	1,130	-16.3%	1,130	-16.3%			
54500	Professional Services	2,000	10	2,000	2,000	2,000	0	0	0	0	-100.0%	0	-100.0%			
55010	Vehicle R & M	500	0	500	2077	1,500	2,096	2,160	2,000	2,000	33.3%	2,000	33.3%			
55120	Telephone	2,499	2,078	1,900	1,768	2,300	939	1,878	1,560	1,560	-32.2%	1,560	-32.2%			
	Tower Leases	15,841	7,315	17,041	29,396	18,727	8,480	18,727	19,745	19,745	5.4%	19,745	5.4%			
55400	Equip Repair & Maintenance	4,826	7,730	6,326	4,999	6,500	4,482	8,000	8,600	8,600	32.3%	8,600	32.3%			
53800	Uniforms and Safety Equipment	0	0	0	0	0	0	0	250	250	100.0%	250	100.0%			
55430	Storage Lease	660	550	660	600	660	300	660	730	730	10.6%	730	10.6%			
<b>TOTALS</b>		<b>118,342</b>	<b>111,114</b>	<b>122,323</b>	<b>116,322</b>	<b>159,876</b>	<b>85,807</b>	<b>145,318</b>	<b>161,361</b>	<b>163,861</b>	<b>0.9%</b>	<b>161,361</b>	<b>0.9%</b>			

### DETAILS

2% increase; 52 wks + 2 days.

Position eliminated

2% increase; 52 weeks + 2 days

General office supplies, material for making Identification Cards, supplies for public ed.

Postage cost

The two propane tanks are rented from Downeast at a cost of \$52 per month (\$624/year) (This expense was moved to EMA so that it qualifies for the 50% State EMA reimbursement). EMA also pays for propane to fuel the generator.

Upgrades for mobile/portable radios.

19,590 miles divided by 18mpg x \$3.30 = \$3,592

Reverse E-911 Emergency Notification System - Negotiated lower rates based on actual services needed (unlimited emergency notifications and 5,000 internal minutes).

Includes registration fees for training and meals at EMI (\$754); Annual dinner for Local EMA Directors (\$250); Awards (\$200); BOH/LHO meetings (\$450); Bi-monthly Local EMA Directors meetings (\$402); NIMS/other training (\$600); Training materials (\$400); Public Health & You DVD copies (\$100); Ongoing training for EMA personnel (\$350); IAEM Annual conference for one staff (\$2,400); IAEM Region 1 conference for two staff (\$245); Meals for sponsored training (\$325)

Maine EMA Association dues \$50; \$180 National Association of County and City Health Officials (NACCHO); NACO at \$715 (which allows the County to participate in the prescription drug card program that is available to all Sagadahoc residents); National Association of Emergency Managers (IAEM) \$185.

The MidCoast Hazmat Team out of the Brunswick Fire Department, receives adequate funding from the State and Cumberland County.

The amount requested is for maintenance on the EMA SUV and the MCI trailer.

Includes cost of 2 office land lines (\$384); cell phone allowance for Deputy Director (\$360); cell phone for Director (\$780)

Tower Leases:

Richmond	\$ 1
Phippsburg	\$ 2,920
West Bath	\$11,184
Sky High	\$ 5,640
.....\$19,745	

Tower Equipment and upkeep agreements require the County to pay:

Property Taxes (Richmond)	\$ 190
Electricity (4 sites x \$40/mo x 12 months)	2,256
Periodic Maintenance - 4 sites	1,315
Propane for generators (Richmond & W Bath)	650
Equipment Repair	4,175
..... \$ 8,586	

Per contract, reflecting 10% increase.

**NOTE: One-half of costs will be reimbursed by MEMA.**

**PROGRAM GRANTS**

**2015-2016 PROGRAM GRANTS - 920**

		2012-13		2013-14		2014-15			2015-2016						DETAILS	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT		COMMISSIONERS		BAC to Public Hearing			FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. as of 1/30/14	Antic. EOY Expend.	Original Request	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change		Approved
59101	Androscoggin-Sagadahoc County Extension Service	30,187	30,187	25,714	25,714	25,714	19,286	25,714	28,410	10.5%	28,410	10.5%				
59102	Androscoggin Valley Soil & Water	9,750	9,750	10,000	10,000	10,000	5,000	10,000	10,000	0.0%	10,000	0.0%				
59103	Time & Tide Conservation	3,625	3,625	3,625	3,625	3,700	0	3,700	3,750	1.4%	3,750	1.4%				
<b>Totals</b>		<b>43,562</b>	<b>43,562</b>	<b>39,339</b>	<b>39,339</b>	<b>39,414</b>	<b>24,286</b>	<b>39,414</b>	<b>42,160</b>	<b>7.0%</b>	<b>42,160</b>	<b>7.0%</b>				

Statutorily required; Androscoggin County is now funding its full share.

**UNEMPLOYMENT RESERVE**

**2015-2016 UNEMPLOYMENT RESERVE**

7500	2012-13		2013-14				2014-15				2015-2016							
	BUDGET HISTORY		BUDGET HISTORY				CURRENT BUDGET				DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing		FINAL
	Budget	Reserve Balance	Budget	Actual	Amount Transferred to Reserve	Resulting Reserve Balance	Budget	Est. Used EOY	Estimated Transferred to Reserve	Estimated Reserve Balance	Original Request (Dept)	% Change	Estimated Starting Reserve Balance	Commissioners Budget to BAC	% Change	BAC Recommendation	% Change	Approved
	7,500	13,562	12,000	5,392	0	20,170	16,000	0	0	36,170	0	-100.0%	46,087	0	-100.0%			
Reserve	7,500	13,562	12,000	5,392	0	20,170	16,000	0	0	36,170	0	-100.0%	46,087	0	-100.0%			

**DETAILS**

This account is used to pay unemployment claims made against the County. Two individuals are eligible should they choose to file, with a maximum liability of \$20,072.

# UNFUNDED LIABILITY RESERVE

## 2015-2016 UNFUNDED LIABILITY RESERVE

	2012-12		2013-14			2014-15			2015-16							DETAILS	
	BUDGET HISTORY		BUDGET HISTORY			CURRENT BUDGET			DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing			FINAL
	Budget	Actual Transferred to Reserve	Budget	Actual Transferred to Reserve	Resulting Reserve Balance	Budget	Spent as of 2/1/15	Estimated Reserve Balance	Original Request (Dept)	% Change	Estimated Reserve Balance	Commissioners Budget to BAC	% Change	BAC Recommendation	% Change		Approved
UNFUNDED LIABILITY RESERVE	0	0	5,000	0	47,844	2,200	12,238	35,000	15,000	581.8%	50,000	15,000	581.8%			Accrued compensated absences.	

The County's unfunded liability as of the financial audit for the year ending 6/30/14 was \$207,301

**2015-2016 FUEL RESERVE**

2015-2016 FUEL RESERVE																	
2012-13		2013-14			2014-2015				2015-2016							DETAILS	
BUDGET HISTORY		BUDGET HISTORY			CURRENT BUDGET				DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing			FINAL
Budget	Actual	Budget	Actual Transferred to Reserve	Resulting Reserve Balance	Budget	Anticipated EOY Expend.	Carry Forward	Resulting Reserve Balance	Original Request (Dept)	% Change	Resulting Reserve Balance	Commissioners to BAC	% Change	BAC Recommendation	% Change		Approved
0	0	0	31,716	10,000	0	0	10,000	10,000	0	0	10,000	0	0.0%				
FUEL RESERVE	0	0	0	31,716	10,000	0	0	10,000	10,000	0	0	10,000	0	0.0%			The reserve was reduced by \$31,716 two years ago, which was used to offset the tax levy. The remaining allowance will be used for propane, gas and oil if needed.

## 2014-2015 OTHER GENERAL FUND USES - 9500

		2012-13		2013-14		2014-15			2015-16							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC to Public Hearing		FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/15/14	Antic. EOY Expend.	DEPT Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
9520	Transfer to Child Victim Advocate Grant	6,600	6,708	7,175	7,175	8,616	8,616	8,616	9,374	9,374	8.8%					
9540	Transfer to Capital	116,840	116,840	153,400	153,400	137,985	137,985	137,985	125,475	125,475	-9.1%					
	Repay Emergency Contingency	0	0	30,795	30,795	0	0	0	0	0	0.0%					
	<b>TOTALS</b>	<b>123,440</b>	<b>123,548</b>	<b>191,370</b>	<b>191,370</b>	<b>146,601</b>	<b>146,601</b>	<b>146,601</b>	<b>134,849</b>	<b>134,849</b>	<b>-8.0%</b>					

DETAILS

The Child Victim Advocate is funded primarily through federal grant money and the position is shared by Sgadahoc and Lincoln Counties. This represents Sagadahoc County's share of the match and expenses in excess of the grant . (The grant has been reduced by 1.2% this year).

See Capital Improvement Plan for details

Required statutorily; however, this assumes no new funds were expended from the emergency cointingency fund in 2014-15.

\* Transferred from General Fund appropriation to Fund 20 - Grant match  
 \*\* Transferred from General Fund appropriation to Fund 30 - Capital Reserve

**2015-2016 Budget VOCA Position  
Child Victim-Witness Advocate**

<b>VOCA GRANT</b>	<b>SAGADAHOC COUNTY</b>				<b>2015-2016</b>	
<b>POSITION</b>	<b>Child Victim-Witness Advocate</b>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<b>Budget</b>	
					<b>Proposed</b>	<b>Increase</b>
<b>2220 - 9210</b>	<b>Sub-Total Salaries &amp; Wages</b>	\$30,243.00	\$30,847.00	\$31,465.00	\$32,094.00	2.0%
<b>EXPENSES 9211</b>						
	4105 Mileage	\$1,200.00	\$1,200.00	\$1,250.00	\$1,250.00	0.0%
	4724 Health Insurance			\$0.00	\$0.00	0.0%
	4726 Life Insurance	\$126.00	\$250.00	\$214.00	\$336.00	56.5%
	4727 Wage Protection	\$216.00	\$216.00	\$218.00	\$218.00	0.0%
	4729 EAP	\$20.00	\$20.00	\$0.00	\$0.00	0.0%
	4734 Deferred Comp			\$0.00	\$0.00	0.0%
	4735 Maine State Retirement	\$1,047.96	\$1,600.00	\$2,473.00	\$2,878.00	16.4%
	4750 Social Security	\$2,290.55	\$2,337.00	\$2,407.00	\$2,474.00	2.8%
	4755 Workers Comp	\$154.00	\$154.00	\$154.00	\$198.00	28.6%
	4945 Professional Development	\$150.00	\$200.00	\$200.00	\$200.00	0.0%
	Sub-Total Mileage,Benefits,Training	<b>\$5,204.51</b>	<b>\$5,977.00</b>	<b>\$6,916.00</b>	<b>\$7,554.00</b>	<b>9.2%</b>
	5335 Office Supplies	\$100.00	\$100.00	\$100.00	\$100.00	0.0%
	<b>Sub-Total Supplies</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	<b>0.0%</b>
	<b>Total Department</b>	<b>\$36,144.54</b>	<b>\$36,924.00</b>	<b>\$38,481.00</b>	<b>\$39,748.00</b>	<b>3.3%</b>
	8120 Grant Revenue (reduced by \$250)	(\$23,272.00)	(\$22,272.00)	(\$21,250.00)	(\$21,000.00)	(1.2%)
	Balance to be budgeted	<b>\$13,372.54</b>	<b>\$14,652.00</b>	<b>\$17,231.00</b>	<b>\$18,748.00</b>	<b>8.8%</b>
	8121 Lincoln County Revenue	(\$6,686.27)	(\$7,326.00)	(\$8,616.00)	(\$9,374.00)	
	<b>Sagadahoc County Net</b>	<b>\$6,686.27</b>	<b>\$7,326.00</b>	<b>\$8,616.00</b>	<b>\$9,374.00</b>	<b>8.8%</b>

# Capital Outlay

**CAPITAL RESERVE BUDGET  
FY 2015-2016**

**CAPITAL IMPROVEMENTS**

**Facilities**

A.	HVAC	\$ 5,000
B.	Elevator Upgrade	\$ 6,000
C.	Roof Replacement	\$ 6,500
D.	Exterior Entrance Site Improvements	\$ 400
E.	Building Maintenance	\$ 3,000
G.	Exterior Wall Sealant	<u>\$ 5,000</u>

**SUBTOTAL: \$ 25,900**

**Communications**

A.	Spillman Software	\$ 5,000
B.	Geobase Server	\$ 10,000
C.	Security	\$ 5,000
D.	Microwave Equipment Replacement	\$ 5,600
E.	Radio System	\$ 10,000
D.	Spillman Server	<u>\$ 4,500</u>

**SUBTOTAL: \$ 40,100**

**CAPITAL EQUIPMENT**

A.	Sheriff's Vehicles	\$ 46,975
B.	Maintenance Vehicle	\$ 6,500
B.	Copiers	<u>\$ 6,000</u>

**SUBTOTAL: \$ 59,475**

**TOTAL: \$ 125,475**

**RECOMMENDED CAPITAL OUTLAY FY 2015-16**

**Facilities**

A.	Exterior Entrance Site Improvements	\$ 3,500
B.	Administration Building Siding Replacement	\$ 18,044
B.	Courthouse Roof Repairs	\$ <u>3,500</u>
	<b>Subtotal:</b>	<b>\$ 25,044</b>

**Communications**

A.	GeoBase Server	\$ <u>20,000</u>
	<b>Subtotal:</b>	<b>\$ 20,000</b>

**Equipment**

A.	Copiers and Printers	\$ 6,330
B.	Sheriff's Vehicles	\$ <u>60,000</u>
	<b>Subtotal:</b>	<b>\$ 66,330</b>

**TOTAL:      \$111,374**

# CIP 2015-2016 through 2020-2021

## CAPITAL IMPROVEMENT RESERVE FIVE YEAR PROJECTION

2	CAPITAL IMPROVEMENT RESERVE FIVE YEAR PROJECTION																						
	3	4	2015-16					2016-2017			2017-20018			2018-2019			2019-2020			2020-2021			
Anticipated Future Needs and Cost			Estimated carry over from FY 2014-15	Recommended Appropriation as of July 1, 2015	Available Balance as of July 1, 2015	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance	
5	Administrarion Building Siding		18,044	0	18,044	(18,044)	0																
6	59402	Roof Replacement	0	6,500	6,500	(3,500)	3,000	6,500	0	9,500	6,500	0	16,000	5,000	(21,000)	0	3,000	0	3,000	3,000	0	6,000	
7		Exterior Entance Site Improvements	3,100	400	3,500	(3,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		HVAC	6,877	5,000	11,877	0	11,877	5,000	(16,877)	0	6,560	0	6,560	6,563	(13,123)	0	0	0	0	0	0	0	
9		Generator Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10		Elevator Upgrade	10,000	6,000	16,000	0	16,000	6,000	0	22,000	7,000	0	29,000	8,000	0	37,000	8,000	0	45,000	8,000	0	53,000	
11		Soffit/Trim Replacement	5,000	0	5,000	0	5,000	TBD															
12		Building Maintenance	56	3,000	3,056	0	3,056	2,000	0	5,056	0	(5,000)	0	3,000	0	3,000	2,000	(5,000)	0	3,000	0	3,000	
13		Exterior Wall Sealent	10,000	5,000	15,000	0	15,000	5,000	0	20,000	5,000	0	25,000	5,000	0	30,000	5,000	0	35,000	5,000	0	40,000	
14		Security	0	5,000	5,000	0	5,000	5,000	0	10,000	5,000	0	15,000	5,000	(15,000)	5,000	5,000	0	10,000	5,000	0	15,000	
15																							
16	COMMUNICATIONS	59435	Communications GeoBase Server	10,000	10,000	20,000	(20,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17		59431	Communications Spillman Software	0	5,000	5,000	0	5,000	10,000	0	15,000	10,000	(20,000)	5,000	10,000	0	15,000	10,000	(20,000)	5,000	0	0	5,000
18			Communications Spillman Server	23,500	4,500	28,000	0	28,000	7,000	0	35,000	7,500	0	42,500	7,500	(50,000)	0	0	0	0	0	0	0
19			Communications Recording System	0	0	0	0	0	0	0	0	0	0	0	5,000	0	5,000	5,000	0	10,000	5,000	0	15,000
20			Tower Project (New)	0	0	0	0	0	20,000	(20,000)	0	0	0	0	0	0	0	0	0	0	0	0	0
21			Microwave Equipment Replacement	0	5,600	5,600	0	5,600	5,600	(4,000)	7,200	5,600	(4,000)	8,800	5,600	(4,000)	10,400	5,600	(16,000)	0	0	0	0
22			Communications Radio System	2,793	10,000	12,793	0	12,793	15,000	0	27,793	15,000	0	42,793	15,000	0	57,793	15,000	0	72,793	15,000	0	87,793
23																							
25		<b>SUB-TOTALS</b>	<b>89,370</b>	<b>66,000</b>	<b>155,370</b>	<b>(45,044)</b>	<b>110,326</b>	<b>87,100</b>	<b>(40,877)</b>	<b>156,549</b>	<b>68,160</b>	<b>(29,000)</b>	<b>195,709</b>	<b>62,500</b>	<b>(103,123)</b>	<b>155,086</b>	<b>58,600</b>	<b>(41,000)</b>	<b>172,686</b>	<b>44,000</b>	<b>0</b>	<b>216,686</b>	

	A	B	C	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV
27																								
28	<b>CAPITAL EQUIPMENT RESERVE HISTORY</b>			<b>CAPITAL EQUIPMENT RESERVE FIVE YEAR PROJECTION</b>																				
29				2015-2016			2016-2017			2017-2018			2018-2019			2019-2020			2020-2021					
30	Anticipated Future Need and Cost			Estimated Carry Over from 2014-15	Suggested Appropriation	Available Balance as of July 1, 2014	Expenditure	EOY Balance	Appropriation	Expenditure	EOY Balance													
31			Copiers & Laser Printers	Copiers are replaced on a rotational basis.	330	6,000	6,330	(6,330)	0	6,000	(6,000)	0	6,000	(6,000)	0	6,000	(6,000)	0	6,000	(6,000)	0	6,000	(6,000)	0
32	VEHICLES		Maintenance Vehicle	It is anticipated the maintenance vehicle will have to be replaced in approximately 2018-19 due to its age. Projected cost including new sander as well.	0	6,500	6,500	0	6,500	6,500	0	13,000	6,500	0	19,500	7,000	(26,500)	0	0	0	0	0	0	0
33			EMA Vehicle	A grant will be secured to replace the existing EMA vehicle, which has issues related to having sat unused. Money will then be set aside for a replacement in seven years.	2,074	0	2,074	0	2,074	5,000	0	7,074	5,000	0	12,074	5,000	0	17,074	7,000	0	24,074	7,000	0	31,074
34			Sheriff's Vehicles	The Sheriff's 5 yr. vehicle replacement schedule shows the purchase of 2 new patrol cars in FY 2015-16.	13,025	46,975	60,000	(60,000)	0	85,500	(85,500)	0	85,500	(85,500)	0	85,500	(85,500)	0	85,500	(85,500)	0	85,500	(85,500)	0
35			<b>SUB-TOTALS</b>		15,429	59,475	74,904	(66,330)	8,574	103,000	(91,500)	20,074	103,000	(91,500)	31,574	103,500	(118,000)	17,074	98,500	(91,500)	24,074	98,500	(91,500)	31,074
36																								
37																								
38			<b>GRAND TOTALS</b>	<b>TOTALS</b>	104,799	125,475	230,274	(111,374)	118,900	190,100	(132,377)	176,623	171,160	(120,500)	227,283	166,000	(221,123)	172,160	157,100	(132,500)	196,760	142,500	(91,500)	247,760
39																								
40																								

# Debt Service

2015-2016 DEBT SERVICE - 801

	2012-13		2013-14		2014-15			2015-16						
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPT. REQUEST		COMMISSIONERS		BAC to Public Hearing		FINAL
	Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/30/13	Antic. EOY Expend.	Original Request (Dept)	% Change	Commissioners Budget to BAC	% Change	BAC Recommendation	% Change	Approved
<b>TWO BRIDGES REGIONAL JAIL</b>														
58013 Principal - Jail Bond	615,000	615,000	615,000	615,000	615,000	670,000	670,000	600,000	-2.4%	600,000	-2.4%			
58053 Interest - Jail Bond	359,563	359,563	334,963	335,213	310,363	84,752	220,628	265,750	-14.4%	265,750	-14.4%			
Jail Bond Admin Fee	250	250	250		250	375	5,375	375	50.0%	375	50.0%			
Subtotal	974,813	974,813	950,213	950,213	925,613	755,127	896,003	866,125	-6.4%	866,125	-6.4%			
<b>COURTHOUSE RESTORATION</b>														
Principal	40,125	40,125	42,051	42,051	44,069	44,069	44,069	46,185		46,185				
Interest	21,063	21,063	19,137	19,137	17,119	17,119	17,119	15,003		15,003				
Subtotal	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188		61,188				
<b>TOTALS</b>	1,949,626	1,949,626	1,900,426	1,900,426	986,801	755,127	957,191	927,313	-6.0%	927,313	-6.0%			

DETAILS

The revenue bond was sold in June 2005 in the amount of \$24.6 million to build the regional jail. Sagadahoc County is obligated to pay 1/2 of the bond. The Bond runs through 2026. In July of 2014, the bonds were refinanced, saving the County approximately \$428,000 over the remaining life of the debt.

**ORIGINAL COURTHOUSE:** The County considers the Courthouse to be a priceless historical structure that should be properly maintained in perpetuity. However, except for the replacement of the granite steps, restoration of the Bell Tower and painting of the roof and window trim, the exterior of the Courthouse was neglected for many decades. As a consequence, large chunks of sandstone and brick often fall from the original portion of the building, further enabling water to penetrate cracks and freeze. **BORROWING:** The Commissioners secured a lease/purchase construction loan to supplement the \$267,874 already set aside in the capital reserve account for the exterior of the Courthouse. Gorham Bank has issue a loan of \$500,000 for 10 years at 4.8%.