

COUNTY OF SAGADAHOC

**COMMISSIONERS'
FY 2014-15 APPROVED
BUDGET**

June 10, 2014

COUNTY OF SAGADAHOC, MAINE

CHARLES E. CROSBY, III
DISTRICT 1
BOWDOIN & TOPSHAM

CAROL A. GROSE
DISTRICT 2
BOWDOINHAM, GEORGETOWN, PHIPPSBURG
RICHMOND & WOOLWICH

LAWRENCE M. DAWSON
DISTRICT 3
ARROWSIC
BATH & WEST BATH

PAMELA A. HILE
COUNTY ADMINISTRATOR



ROBIN DAYTON
DEPUTY TO THE
ADMINISTRATOR

RESOLUTION NO. 2014-1

AT A REGULAR MEETING OF THE COUNTY OF SAGADAHOC BOARD OF COMMISSIONERS HELD ON TUESDAY, JUNE 10, 2014 AT 3:00 P.M. IN THE MEETING ROOM OF THE COURTHOUSE, 752 HIGH STREET, BATH, MAINE.

A RESOLUTION TO ADOPT THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015.

WHEREAS, Title 30-A, Section 884 of the M.R.S.A. requires that a budget be adopted by June 15th for the new fiscal year; and

WHEREAS, the Budget Advisory Committee has held a Public Hearing as required by Title 30-A, Section 884 of the M.R.S.A. and forwarded its recommendations to the Board of Commissioners; and

WHEREAS, the Board of Commissioners has reviewed the proposed budget and is of the opinion that County government can operate for the twelve month period beginning July 1, 2014 to June 30, 2015, with the revenues and expenditures contained in the attached budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that the budget for FY 2014-15, as attached, in the amount of \$8,868,063, with a total tax levy of \$8,063,859, be adopted.

NOW, THEREFORE, BE IT FUTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that the funds necessary to cover the expenditures itemized in the budget for FY 2014-15 be appropriated.

NOW, THEREFORE, BE IT FUTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that any remaining balance in the following accounts as of June 30, 2014 be carried forward and available for use as of July 1, 2015:

- a.) Transfer from Acct. #52010, Unemployment Insurance, to Unemployment Insurance Reserve;

NOW, THEREFORE, BE IT FUTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that the following reserve funds be appropriated for use as needed:

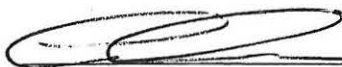
- a.) Fuel Reserve
- b.) Unfunded Liabilities Reserve
- d.) Insurance Deductible Reserve
- e.) Unemployment Reserve
- f.) Communications Reserve - \$8,000 for Security Upgrades; \$20,000 for Spillman Software; \$30,500 for Radio System Upgrades.
- g.) Building Reserve - \$14,054 for Admin. Building Exterior; \$4,500 for Entrance Repairs; \$4,500 for Deeds Window Shades; \$5,000 for Soffit/Trim Repair
- h.) Copiers and Laser Printers
- i.) Sheriff's Vehicles

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that all reserve funds not appropriated above be carried forward from FY 13-14 to FY 14-15.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that \$341,320 be taken from the undesignated fund balance and used to offset the FY 2014-15 tax levy.

NOW, THEREFORE, BE IT FUTHER RESOLVED by the Board of Commissioners of the County of Sagadahoc, Maine, that this Resolution takes effect July 1, 2014.

This Resolution was unanimously adopted by the County of Sagadahoc Commissioners on June 10, 2014.


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

Overview

Memorandum

To: Sagadahoc County Board of Commissioners
Max Dawson, Chair
Charles Crosby, III, Vice Chair
Carol Grose

From: Pamela Hile, County Administrator

Date: May 16, 2014

RE: FY 2014-15 Budget Overview

By this memorandum there is respectfully transmitted to the Board of Commissioners, for review and consideration, the proposed budget for the County of Sagadahoc for the fiscal year beginning July 1, 2014 and ending June 30, 2015. Submitted herewith, this budget includes the various programs, activities and functions which represent some of the major needs of the County.

There are two 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, 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 combined budgets for FY 2014-15 equal \$8,868,063, which is an increase of \$168,513 (1.9%) when compared to the current fiscal year combined budgets of \$8,669,550. A further breakdown indicates the following:

	<u>Operating</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Jail</u>	<u>Combined</u>
2014-15	\$5,086,172	\$ 986,801	\$137,985	\$2,657,105	\$8,868,063
2013-14	<u>\$4,877,644</u>	<u>\$1,011,401</u>	<u>\$153,400</u>	<u>\$2,657,105</u>	<u>\$8,699,550</u>
	\$ 208,528	\$ (24,600)	\$ (15,415)	\$ 0	\$ 168,513

As shown on the following page, the amount to be raised through taxes has increased by \$221,785 (2.8%), from \$7,842,074 in FY 2013-14 to \$8,063,859 in FY 2014-15

The budget as proposed reflects a projected increase of \$159,606 in benefit costs, plus a decrease of \$53,407 in the amount available from unassigned reserves, revenues, and special reserve funds to offset the tax levy. These two items account for approximately 96% of the tax levy increase. It is important to note that the use of more realistic revenue estimates and the elimination of funds previously made available by reducing the emergency contingency and fuel reserves will continue to result in little opportunity to offset the tax levy at previous years' levels. Thus the County could quite possibly be facing another tax increase FY 2015-16.

Undesignated Fund Balance 7/1/13	1,484,284
Projected Net Changes as of 6/30/14	<u>166,548</u>
Projected Undesignated Fund Balance 6/30/14	1,650,832
Proposed Operating/Debt/Jail Budget	8,730,078
Recommended Fund Balance: 15% (1.8 mos)	1,309,512
Amount Available to Offset Tax Levy	341,320

Projected Revenues

DA	4,500
Administration	15,700
Deeds	285,000
Probate	60,000
Sheriff	4,500
EMA	<u>93,184</u>
TOTAL:	462,884

Other Funding Sources

TOTAL AVAILABLE TO OFFSET TAX LEVY	804,204
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Total Proposed FY 2014-15 Budget	8,868,963		
Less Non-Tax Revenue	<u>804,204</u>		
TAXES TO BE RAISED	8,063,859		
FY 2013-14 Tax Levy	<u>7,842,074</u>		
Increase	221,785	2.8%	

2014-15 COMPARATIVE BUDGET SUMMARY

EXPENDITURES	BUDGET HISTORY							% Difference
	2008-9 Budget Appropriation	2009-10 Budget Appropriation	2010-11 Budget Appropriation	2011-12 Budget Appropriation	2012-13 Budget Appropriation	2013-14 Budget Appropriation	2014-15 Budget Proposed	
General Government								
Administration	417,997	412,591	412,568	430,155	465,628	486,132	473,522	-0.4%
Employee Benefits	836,982	961,661	962,870	1,026,297	1,053,022	1,125,084	1,272,690	14.3%
Unemployment Reserve				4,500	7,500	12,000	16,000	33.3%
Unfunded Liability Reserve	0	20,000	20,000	81,600	0	5,000	2,200	-56.0%
Insurance	89,375	84,235	81,390	177,258	81,300	85,000	84,100	-1.1%
County Buildings (11-12 Combined)								
Courthouse	182,218	184,542	191,975	183,420	169,629	173,426	170,009	-2.0%
33 Court Street	0	5,000						
District Attorney (11-12 Combined)	163,585	168,345	173,149	156,869	184,508	191,938	188,246	-1.9%
Superior Court (11'12 Combined)	-	5,075	7,250					
Register of Deeds	155,490	157,837	159,991	156,869	156,210	156,051	155,588	-0.3%
Register of Probate	136,534	136,315	143,776	141,301	138,918	143,225	143,949	0.5%
	1,982,181	2,135,601	2,152,969	2,206,800	2,249,215	2,377,856	2,506,204	5.4%
Public Safety								
Sheriff's Department	1,324,692	1,334,022	1,359,202	1,387,634	1,376,034	1,381,568	1,420,911	2.8%
Transport & Boarding (Transp & Jail Assmt) & Alternative Sentencing Programs	2,773,435	2,295,847	2,295,847		2,657,105			
Volunteers of America Adult Programs	230,774	152,000	0	2,476,477		2,657,105	2,657,105	0.0%
OUI/Multiple OUI Offender Programs	37,500	37,500	0					
Civil Process	80,677	101,430	30,886 Office only	33,179	27,990	29,690	29,690	0.0%
Communications	735,153	811,204	851,827	846,500	897,637	896,631	921,461	2.8%
Emergency Management Agency	74,153	85,375	87,404	98,370	118,342	122,323	159,876	30.7%
	5,256,384	4,817,378	4,625,146	4,842,160	5,077,108	5,087,317	5,189,043	2.0%
Debt Service								
Principal & Interest Payments	1,072,963	1,097,607	1,073,257	999,413	974,813	950,213	925,613	-2.6%
Payment on Lease Purchase			24,600	75,000	61,188	61,188	61,188	0.0%
	1,072,963	1,097,607	1,097,857	1,074,413	1,036,001	1,011,401	986,801	-2.4%
Unclassified								
Program Grants	37,626	39,925	43,000	43,562	43,562	39,339	39,414	0.2%
Other Uses of Funds								
Grants/Special Projects/Other	10,000	6,000	6,000	6,700	6,600	37,970	8,616	-77.3%
Capital Improvements	106,754	147,187	150,000	108,627	116,840	153,400	137,985	-10.0%
Fuel Reserve				41,718	0	0	0	0.0%
Orthoimagry Reserve					2,400	4,267	0	-100.0%
	116,754	153,187	156,000	153,043	125,840	195,637	146,601	-24.9%
Overlay	20,000	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	8,405,678	8,243,698	8,074,972	8,323,978	8,531,726	8,699,550	8,868,063	1.9%
REVENUES	2008-2009 Revenues Budgeted	2009-2010 Budgeted Revenues	2010-2011 Budgeted Revenues	2011-12 Budgeted Revenues	2012-13 Budgeted Revenues	2013-14 Budgeted Revenues	2014-15 Budgeted Revenues	
Estimated Revenue	801,612	550,510	306,500	330,000	410,912	409,677	462,884	12.9%
Special Assessment								
Surplus	371,834	460,956	536,240	761,746	425,539	416,083	341,320	-18.0%
Jail Authority Surplus								
Other Governmental Funds					87,037	31,716	0	-100.0%
TOTAL REVENUES	1,173,446	1,011,466	842,740	1,091,746	923,488	857,476	804,204	-6.2%
TAX CALCULATION								
Total Expenditures	8,405,678	8,243,698	8,074,972	8,323,978	8,531,726	8,699,550	8,868,063	1.9%
Minus Revenues & Other Sources	1,173,446	1,011,466	842,740	1,091,746	923,488	857,476	804,204	-6.2%
TAXES TO BE RAISED	7,232,232	7,232,232	7,232,232	7,232,232	7,608,238	7,842,074	8,063,859	2.8%

LD 1 CALCULATION HISTORY

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Budget Appropriation	8,243,698	8,160,184				
Plus Overlay	0	0				
Less Projected Revenues	-550,510	-322,750				
Less Surplus Used	-460,956	-605,202				
Total Assessment Raised By Taxes	7,232,232	7,232,232	7,232,232	7,608,238	7,842,074	8,063,859
Total Appropriation	8,243,698	8,160,184				
Less Corrections-Related	-2,295,849	-2,295,849		2,657,105		
Less Corrections-Related	-1,097,607	-1,024,013		974,813		
Total Non-corrections Related Appropriation	4,850,242	4,840,322		3,976,320		
Previous Years' LD 1 Limit		9,607,206	9,857,858	10,021,487	10,164,794	10,271,524
Property Growth Factor		.00829	Estimated - '0	0	0	0.0031
Income Growth Factor		.0178	0.0166	0.0143	0.0105	0.0109
Total Growth Factor		0.02609	.0166	0.0143	0.0105	0.014
LD 1 Calculation						
Previous Year's LD 1 Limit		9,607,206	9,857,858	10,021,487	10,164,794	10,271,524
Times Total Growth Factor		X '102.609%	X 101.66%	X 1.0143	x 1.0105	x 1.0140
TOTAL LD 1 ASSESSMENT LIMIT	9,607,206	9,857,858	10,021,487	10,164,794	10,271,524	10,415,325

Revenue

2014-2015 Revenue History and Projection

	2010-2011		2011-2012		2012-2013		2013-2014			2014-2015	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	As of 1/15/14	Estimated EOY	Projected	% Change
District Attorney	1,400	6,132	4,500	6,960	4,500	5,651	4,500	3,378	4,500	4,500	0.0%
Deeds	200,000	314,106	200,000	288,251	260,291	315,859	265,000	160,056	285,000	285,000	7.5%
Probate	45,000	86,284	45,000	63,853	60,000	80,115	58,000	32,345	60,000	60,000	3.5%
EMA Rent	0	0	0	0	0	0	0	0	2,070	8,280	100.0%
EMA	32,000	45,861	46,300	56,795	66,671	77,128	61,327	16,681	61,327	84,904	35.8%
Civil	55,000	64,652	13,500	17,307	10,000	15,941	12,000	5,336	9,150	10,000	-16.7%
Sheriff	1,500	7,936	4,700	8,053	3,500	5,659	3,500	3,162	4,500	4,500	28.6%
Interest Earned	20,000	8,574	6,500	5,337	3,750	5,657	3,750	2,587	4,500	4,500	20.0%
Fuel Tax	8,000	8,496	8,000	4,006	2,200	1,771	1,600	955	1,400	1,200	-25.0%
Insurance Refunds	0	0	1,500	3,196	0	0	0	0	0	0	0.0%
Misc.	<u>14,000</u>	<u>38,975</u>	<u>0</u>	<u>348</u>	<u>0</u>	<u>13,762</u>	<u>0</u>	<u>1,985</u>	<u>2,150</u>	<u>0</u>	<u>0.0%</u>
	376,900	581,016	330,000	457,106	410,912	521,543	409,677	226,485	434,597	462,884	13.0%

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 2014-15, a more realistic projection has been used. Also, fuel tax revenue has been reduced due to increased use of the DOT facility by the Sheriff's Department. Finally, it should be noted that 60% of the increased revenue results from state reimbursement for the increased EMA departmental budget, as well as payment of 1/2 fair market value rent to the County for EMA office and storage space.

ESTIMATED END OF YEAR UNDESIGNATED FUND BALANCE AVAILABLE TO OFFSET TAXES FOR FY 2014-15

A		B	C	D
June 30, 2013 UFB used to offset 2013-14 taxes				
6/30/2013	Undesignated Fund Balance	\$ 1,932,083		
7/1/2013	Amount of Surplus Used to Offset Taxes for FY 2012-13	<u>(477,799)</u>		
7/1/2013	Total Surplus Available after 2013-14 Budget was Approved		\$ 1,484,284	
Current Budget's Projected Impact on UFB				
6/30/2014	Anticipated appropriated funds not expended	\$ 133,384		
6/30/2014	Anticipated Revenues in Excess of Projected	\$ 33,164		
6/30/2014	Total Funds to be Returned to UFB		<u>\$ 166,548</u>	
Total Projected UFB at the End of 2013-14				\$ 1,650,832
Maximum UFB Reseve allowed on a \$8,063,859 Tax Levy (20%)				\$ 1,612,772
Minimum Amount that Must Be Used to Offset 2014-15 Taxes				\$ 38,060
Recommended 15% Operating Reserve				\$ 1,309,512
Total Amount Available to Offset 2014-15 Tax Levy				\$ 341,320

Municipality	2013 State Valuation	% of County Tax Levy	2013-14 Municipality's County Tax Assessment		2014 State Valuation	% of County Tax Levy	2014-15 Municipality's County Tax Assessment
Arrowsic	81,150,000	1.91%	149,784		84,750,000	2.00%	161,277
Bath	893,600,000	21.03%	1,649,188		882,250,000	20.77%	1,674,864
Bowdoin	222,300,000	5.23%	410,141		220,000,000	5.18%	417,708
Bowdoinham	233,250,000	5.49%	430,530		233,150,000	5.49%	442,706
Georgetown	449,050,000	10.57%	828,907		468,650,000	11.04%	890,250
Phippsburg	609,150,000	14.33%	1,123,769		622,250,000	14.65%	1,181,355
Richmond	270,500,000	6.36%	498,756		263,450,000	6.2%	499,959
Topsham	781,400,000	18.39%	1,442,157		783,200,000	18.44%	1,486,976
West Bath	340,250,000	8.01%	628,150		329,250,000	7.75%	624,949
Woolwich	368,900,000	8.68%	680,692		359,950,000	8.48%	683,815
TOTAL	4,249,550,000	100%	7,842,074		4,246,900,000	100.0%	8,063,859

Based on \$8,063,859 tax levy.

2014-2015

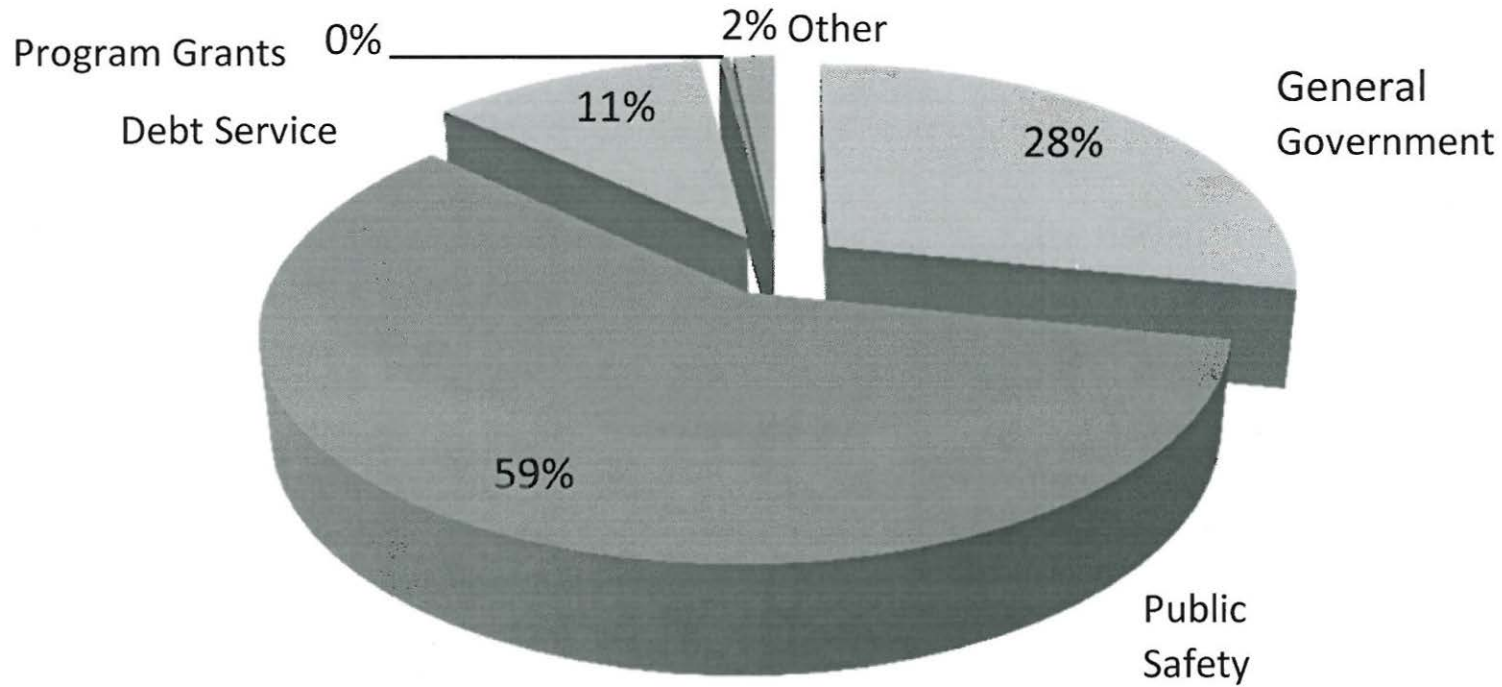
SAGadahoc County's Short Term Borrowing Limit

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.

\$4,246,900,000	Valuation
X .01	
\$ 42,469,000	
Divided by 5	
\$ 8,493,800	Short Term Borrowing Limit

Expenditures

FY 2014-15 Appropriations



**Sagadahoc County
FY 2014-15 Proposed Budget**

Wages (all positions, OT, holiday, etc.)	\$2,811,786	31.7%
Jail	\$2,657,105	30.1%
Benefits/Payroll Taxes	\$1,272,690	14.3%
Debt Service	\$ 986,801	11.1%
Equip./Vehicle/Building R&M/Leases	\$ 246,197	2.8%
Professional Services	\$ 142,696	1.6%
Capital Reserve	\$ 137,985	1.6%
Vehicle Fuel	\$ 86,905	1.0%
Utilities	\$ 86,440	1.0%
Insurance (including judge's bonds)	\$ 84,460	0.9%
General/Office Supplies	\$ 66,085	0.8%
Training/Dues/Travel/Wellness	\$ 61,025	0.7%
Clothing/Safety/Firearms	\$ 44,300	0.5%
Equipment	\$ 40,608	0.4%
Program Grants	\$ 39,414	0.4%
Computers/Software	\$ 31,950	0.4%
Contingency	\$ 30,000	0.3%
Miscellaneous	\$ 23,416	0.2%
Misc. Reserves	\$ 18,200	0.2%

TOTAL:	\$8,868,063	100%
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2014-15 ADMINISTRATION - 201

2011-12		2012-13		2013-14			2014-15							
BUDGET HISTORY		BUDGET HISTORY		BUDGET HISTORY			DEPARTMENT		Commr's to BAC		BAC to Public Hearing		Final	
Budget	Actual	Budget	Actual	Budget	YTD Expenditures as of 1/23/14	Anticipated EOY Expenditures	Request	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved	
74,518	71,984	73,281	73,000	74,746	40,068	74,746	76,533	2.4%	76,533					
50,639	50,239	50,440	43,987	56,215	29,587	56,215	57,560	2.4%	57,560					
0	845	0	41,171	45,053	24,149	45,053	46,130	2.4%	46,130					
25,900	26,297	0	0	0	0	0	0	0.0%	0					
0	0	48,185	0	0	0	0	0	0.0%	0					
29,500	29,046	13,050	4,122	13,000	140	6,000	13,000	0.0%	13,000					
21,162	21,162	21,081	21,000	21,081	14,000	21,081	21,162	0.4%	21,162					
5,039	26,576	5,019	5,000	5,019		5,019	5,038	0.4%	5,038					
5,000	0	5,000	5,000	5,000	0	0	5,000	0.0%	5,000					
31,512	31,216	31,341	34,985	36,862	19,759	36,862	37,743	2.4%	37,743					
500	35	500	438	350	0	350	350	0.0%	350					
2,560	512	2,560	0	2,500	348	2,500	2,500	0.0%	2,500					
8,500	9,349	8,500	4,627	8,500	1,383	8,000	8,000	-6.3%	8,000					
400	451	400	122	410	137	410	410	0.0%	410					
1,200	1,035	1,200	886	1,300	391	1,000	1,000	-23.1%	1,000					
2,750	2,959	2,750	1,889	2,750	0	2,750	2,750	0.0%	2,750					
2,800	2,703	2,800	1,591	3,100	2,329	3,100	3,100	0.0%	3,100					
11,375	10,797	11,375	10,732	10,700	374	10,700	10,300	-3.7%	10,300					
18,000	12,878	18,000	18,661	18,000	5,029	15,000	18,000	0.0%	18,000					
29,000	24,081	27,000	19,773	27,000	11,370	25,000	26,000	-3.7%	26,000					
0	165	500	530	500	523	700	1,000	100.0%	1,000					
13,100	11,033	13,100	8,485	6,200	2,291	4,650	4,600	-25.8%	4,600					
12,500	12,298	12,500	13,500	13,500	14,000	17,000	16,500	22.2%	16,500					
5,400	4,105	5,400	6,613	5,400	1,673	5,200	5,000	-7.4%	5,000					
1,800	1,947	1,800	2,374	1,900	1,971	2,400	1,900	0.0%	1,900	0.0%				
3,500	3,915	3,500	1,583	3,500	312	3,500	3,200	-8.6%	3,200					
500	500	500	0	500	0	500	500	0.0%	500					
23,000	18,541	23,000	8,903	29,600	13,162	29,600	23,400	-20.9%	23,400					
50,000	28,877	30,000	19,305	30,107	7,510	30,107	30,000	-0.4%	30,000					
0	0	52,846	52,846	52,846	35,229	52,846	52,846	0.0%	52,846					
430,155	403,546	465,628	401,123	475,639	225,735	460,289	473,522	-0.4%	473,522	-0.4%				

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

2% increase for the Accounting Manager, 52 weeks + 2 days

This position has been eliminated.

This position was combined with the Deputy to the Administrator.

Part-time position to assist with general office duties, help maintain website; assist with bookkeeping functions and/or special projects.

0% increase for Commissioners; plus 52 wks + 2 days

0% 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 .

Fluand 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 accomodation 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); 2 Winger HR handbooks (\$200); Govt Acct Standards (\$50); Maine Municipal Directories (\$30).

Postage for outgoing correspondence; supplies for the postal maching (postal machine rental prmts are in building budget); postage rate has increased.

\$750 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 vaccuum, 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 \$420; MCCA convention \$1,060 (including \$360 Hannah-planning Committee lodging) ; GFOA conven.and meetings \$900; MTCMA conv and meetings: \$500; Treasurer's Assn.: \$150

MMA dues \$600; MCCA dues/convention support \$8,765; Maine Treasurers'Assn \$150; MACCAM \$150; GFOA \$250; MGFOA \$100; MTCMA \$150; Maine HR \$70; Notary Renewals \$60. (Note: NACO dues moved to EMA department.)

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 (\$17,500) is used for contracted Information Technology work which includes a rapid response contract for emergency SO and Communications related computer problems (\$8,850) as well as computer set up, installation of software, trouble shooting, resolving computer crashes, installing back-up mechanisms, 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 \$7,500; \$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 \$3,000. Reduced because software maintenance cost have been moved to 54510

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 formula (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 reimbused at same rate.

Publication of public meeting notices/caucuses and sale of property and advertising to fill board member and employee vacancies.

Printing of checks, envelopes, business cards, annual report, etc.

Countywide Computer hardware and software replacements; servers; anti-virus/fire wall licenses (approx \$3,400/yr); 50 computers replaced on a 3 to 4 year rotation. Departments that already know they will need replacement computers in 2014-15 are as follows: Civil - 1; Admin - 2; EMA - 1; SO/Transport - 5; Probate-2; 2 spare; others as needed and/or server replacement , for a total of \$17,000. Also includes \$3,000 for much needed upgrades to the County web site. Overall reduction is due to removal of cost for new financial software.

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.

2014-2015 EMPLOYEE BENEFITS - 204

		2011-12		2012-13		2013-14			2014-2015							DETAILS
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT		COMMISSIONERS		BAC to Public Hearing		FINAL	
		Budget	Actual	Budget	Actual	Budget	YTD expended as of 1/15/14	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	42,447	36,333	46,000	47,698	44,000	28,661	49,150	84,500	92.0%	84,500	92.0%				Workers Comp is estimated on a calendar year basis. The County's premium for calendar year 2014is \$73,207. We will get a new bill for calendar year 2015 in January 2015. The County anticipates a payment schedule as follows: \$36,603 Jul - Dec 2014, and \$48,397 Jan- Jun 2015. The total projected premium cost FY2014 is \$44,000. The reason for this significant increase is based upon recent claims, which included a \$250,000 settlement with a former employee and payouts for injurues sustain on the job. Our modifier has increased from .09% in 2013 to 1.6% in 2014. It is anticipated that 2015 will see yet another increase as several existing claims are factored in.
2030	Short Term Disability (UNUM)	11,000	10,883	10,700	11,084	11,100	4,254	11,100	11,350	2.3%	11,350	2.3%				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 monthly for each employee. FY2014-15 is budgeted based on full staffing..
2040	MePers Life Insurance	17,600	15,193	19,300	21,521	19,750	10,766	21,532	22,850	15.7%	22,850	15.7%				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 14-15. The budgeted cost does not include Transport and VOCA.
2110	457s - Deferred Compensation	13,750	13,105	18,300	12,516	12,750	4,928	12,750	15,840	24.2%	15,840	24.2%				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 choses to participate in one of the two 457 plans sponsored by the County. Employee retirements have reduced current and antiapiated budget costs. The FY2015 budget based on current participants and the addition of 1 new one for a total of \$15,840.
2120	MePers MSR Retirement	96,000	97,222	115,000	127,705	141,150	87,981	148,500	171,100	21.2%	171,100	21.2%				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 .5 to 1.3% depending upon the specific plan(s) . County's total projected cost for 2014-15 is \$171,100 (includes OT and credit, excludes transport and VOCA). The County carries a surplus in it's MSR fund. Each month MSR's invoice credits the County for a pre-established amount of money that MSR takes from the County's surplus. MSR reduces the amount used from surplus each year - the schedule for drawdowns, as it currently stands, is designed to amortize depletion of the surplus in 7 years beginning July 1, 2010. For 2014-15 the drawdown is \$2,763 mo. X 12 = \$33,156. The surplus credit balance at the beginning of 2014-15 will be approximately \$114,668.
2200	MMA Health & Life	619,000	546,755	634,150	571,744	669,670	326,334	606,500	748,850	11.8%	748,850	11.8%				The County experienced a 4.0%increase at its January 2014 renewal with the Maine Municipal Employee Health Trust. Projected health insurance premiums for 2014-15 = \$748,120 (excluding transport and VOCA) The first half year premium will be approximately \$356,250. The premium for the second half of 2013-14 = \$391,870 (10% increase per MMEHT). . MMEHT life insurance is expected to be \$725.
2300	FICA	208,060	208,148	192,000	190,774	209,792	103,281	207,000	212,800	1.4%	212,800	1.4%				Based on .0765% of all wages budgeted minus Transport and VOCA.
2510	Employee Assistance Program	1,320	0	0	0	0	0	0	0	0.0%	0	0.0%				This program is now being provided by MMA Health Insurance at no extra cost to the County, and it includes the same benefits as our previous Employee Assistance Program through MidCoast Hospital.
	Health Insurance Buy-Out	11,300	9,818	8,800	3,600	3,600	1,900	4,000	4,000	11.1%	4,000	11.1%				FY2014-15 Budget is based upon the current number of employees who have opted out.
	YMCA Passes	1,320	1,272	1,272	1,272	1,272	1,272	1,272	1,400	10.0%	1,400	10.0%				Based upon usage, two passes appear sufficient at the current time. The cost per pass has increased for the first time in several years.
TOTALS		1,021,797	938,729	1,045,522	995,374	1,113,084	569,377	1,061,804	1,272,690	14.3%	1,272,690	14.3%				

2014-2015 INSURANCE - 206

		2011-12		2012-13		2013-14				2014-15								
		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 1/15/14	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	75,099	79,300	81,520	N/A	82,200	74,576	74,576	N/A	80,600	-1.95%	N/A	80,600	-1.95%			
	Surety Bonds	1,700	1,311	1,500	1,311	N/A	1,500	1,311	1,311	N/A	1,500	0.00%	N/A	1,500	0.00%			
	Deductible Reserve	500	0	500	500	702	1,300	1,000	2,000	2	2,000	53.85%	2,002	2,000	53.85%			
TOTALS		81,500	76,410	81,300	83,331	702	85,000	76,887	77,887	2	84,100	-1.06%	2,002	84,100	-1.06%			

DETAILS

Most recent annual premium for the Risk Pool (for calendar year 2014) = \$74,100. The Risk Pool advises that all counties anticipate an increase of 8-10% effective 1 Jan 2015, 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)	
2006	85,288
2007	85,288
2008	81,052
2009	74,934
2010	74,706
2011	73,742
2012	75,099
2013	74,303
2014	74,100

2014-2015 BUILDINGS - 210

		2011-12		2012-13		2013-2014			2014-2015								DETAILS
		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 1/15/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved	
51020	Supervisory	40,520	40,200	40,361	39,940	41,166	22,071	41,166	42,152	42,152	2.4%	42,152	2.4%				2% increase - Facilities Supervisor ; plus 52 weeks + 2 days
51300	Part-time Wages	4,213	1,552	4,213	1,925	4,213	2,438	4,213	5,967	5,967	41.6%	5,967	41.6%				2 % increase - Part-time Custodian (increased from 6.5 to 9 hrs/wk based on need, including covering for absences of supervisor)
51500	Overtime	2,000	706	2,000	1,909	1,800	887	1,800	1,900	1,900	0.0%	1,900	0.0%				Plowing of two parking lots (Courthouse and 33 Court Street).
53020	General Supplies	7,750	5,099	7,750	6,985	7,750	3,573	7,750	7,750	7,750	0.0%	7,750	0.0%				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	322	800	375	700	80	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.
53400	Heating Fuel (Propane)	12,600	14,084	13,700	15,341	16,100	3,168	8,750	12,000	12,000	-25.5%	12,700	-21.1%				The County converted to propane in 2013-14 and received an excellent price (\$1.61/gallon). There is uncertainty as to when natural gas will reach the Courthouse and It would therefore seem prudent to budget for propane, 1500 gal @ 1.695 + 6000 @ 1.689. If this is not adequate, there are additional funds available in the fuel reserve account.
53600	Minor Equipment	1,500	78	1,000	1,103	1,000	0	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	1,500	1,978	2,000	1,833	2,000	334	1,900	1,900	1,900	-5.0%	1,900	-5.0%				The facilities vehicle travels about 6,200 miles per year and gets approx. 12 miles per gallon. Calculation is based on an average per gallon purchase price of \$3.65 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	3,214	2,000	3,189	2,500	2,399	2,500	2,500	2,500	0.0%	2,500	0.0%				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. Both vehicles are aging, which necessitates additional maintenance.
55100	Electricity	44,850	46,151	37,200	36,837	37,750	14,106	34,560	35,750	35,750	-5.3%	35,750	-5.3%				The KWHs used in 2013 (313,104) were 1.7% more than the previous year; however, six months of this increase should be offset by the savings from our current contract with Constellation Energy, while the remaining six months will see an anticipated increase of 11% in the supply rate.
55110	Water and Sewer	3,300	2,826	3,100	3,933	3,100	1,941	4,250	3,750	3,750	21.1%	3,750	21.1%				In 2012-13, the County's water and sewer usage totaled \$3,933, which reflected increased usage to water new sod around the courthouse. Current projected use for FY 13-14 is \$3,6; however, the increase is due primarily to a leak in the AC cooling tower that caused high consumption in August and September.. The City of Bath is proposing a 1.5% increase in sewer, which is reflected in this budget.
55200	Building Repair & Maintenance	16,950	13,686	16,950	10,187	16,950	4,822	16,950	16,000	16,000	-5.6%	16,000	-5.6%				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	2,100	3,147	2,700	772	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 pf the plow and sander and mobile radar speed unit.
55340	Rental of Equip.	3,500	3,189	3,500	1,578	3,500	800	3,500	3,500	3,500	0.0%	3,500	0.0%				Includes rental of floor burnisher twice a year (\$500); Postal Machine rental from Pitney Bose (\$2,200); rental of riding mower (\$600) and misc. rental of equipment (\$200)

BUILDINGS

		2011-12		2012-13		2013-14			2014-15							DETAILS							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC					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 Recom- mendation	% Change				Approved				
55400	Equipment R&M (Contracted)	21,525	20,594	25,305	22,910	25,395	12,688	25,395	24,940	24,940	-1.8%	24,940	-1.8%										
55500	Waste Collection		2,325	2,050	1,704	2,300	736	2,000	2,300	2,300	0.0%	2,300	0.0%										
55600	Special Projects		9,050	5,000	140	4,000	2,245	4,000	4,000	4,000	0.0%	4,000	0.0%										
TOTALS		177,258	168,201	169,629	150,661	173,426	71,475	163,636	169,309	169,309	-2.4%	169,309	-2.0%										
																		VENDOR		PURPOSE		AMOUNT	
																		New England Communications		Support, raining and maintenance for new phone system		\$5,550	
																		
																		Northeast Security		System support and maintenance for security systems at Courthouse and 33 Court Street - alarms, motion and heat sensors, and security cameras		\$2,500	
																		
																		Pine State Elevator		Monthly check of elevator system and annual maintenance		\$3,000	
																		Smith Elevator Inspections.....		...		\$ 200	
																		Cummings New England		Generator test/maintenance		\$ 700	
																		
																		HVAC		System support/quarterly maintenance including new air filters		\$5,700	
																		
																		Bardon's Water Service		Monitoring of Chemicals in HVAC loop		\$2,800	
																		...		Annual cleaning/maintenance		...	
																		Boiler		...		\$ 915	
																		Backflow Prevention test		.Required by Sewer District annually		...	
																		...		Maintenance contract		\$ 75	
																		G & E Roofing		Required annually		...	
																		Fire Extinguisher Inspections		...		\$2,800	
																						\$ 700	
																						\$24,940	
																		Includes \$1,850 Pinetree contract, plus landfill license and special disposal fees (shredding, etc.)					
																		2013-14 Sample Facilities Projects: Door replacement (courthouse) <u>\$2,000</u> ; tree work <u>\$665</u> , etc.					

2014-2015 DISTRICT ATTORNEY/SUPERIOR COURT - 220

2011-12		2012-13		2013-2014			2014-2015									
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		
36,948	36,681	36,790	36,557	37,526	20,115	37,526	35,126	35,126	-6.4%	35,126	-6.4%					
31,514	31,910	31,382	31,297	32,010	17,158	32,010	32,775	32,775	2.4%	32,775	2.4%					
24,489	24,246	24,390	24,317	28,433	15,174	28,433	29,113	29,113	2.4%	29,113	2.4%					
46,944	46,585	46,771	46,592	47,707	25,572	47,707	48,847	48,847	2.4%	48,847	2.4%					
2,800	2,630	2,700	2,765	2,900	1,450	2,900	2,900	2,900	0.0%	2,900	0.0%					
2,200	3,455	2,800	3,216	3,400	441	3,200	3,200	3,200	-5.9%	3,200	-5.9%					
2,100	1,864	2,100	2,583	2,100	718	2,100	2,100	2,100	0.0%	2,100	0.0%					
800	627	800	671	800	120	800	800	800	0.0%	800	0.0%					
1,400	1,661	1,400	1,535	1,600	617	1,600	1,600	1,600	0.0%	1,600	0.0%					
1,700	1,643	1,700	2,130	1,800	1,650	1,800	1,900	1,900	5.6%	1,900	5.6%					
850	402	850	718	850	561	750	750	750	-11.8%	750	-11.8%					
12,000	12,235	12,000	10,850	12,750	5,269	12,000	12,750	12,750	0.0%	12,750	0.0%					
700	1,005	1,000	1,104	1,000	323	1,000	1,000	1,000	0.0%	1,000	0.0%					
3,500	3,122	3,200	3,015	3,000	1,572	3,200	3,200	3,200	6.7%	3,200	6.7%					
1,500	1,410	2,500	1,829	2,500	189	1,000	800	800	-68.0%	800	-68.0%					
4,600	5,078	4,600	4,589	4,025	422	4,250	4,250	4,250	5.6%	4,250	5.6%					
200	165	200	212	212	207	207	210	210	-0.9%	210	-0.9%					
2,750	3,565	2,900	3,037	2,900	917	2,900	2,900	2,900	0.0%	2,000	0.0%					
200	0	200	0	200	0	200	200	200	0.0%	200	0.0%					
225	189	225	228	225	57	225	225	225	0.0%	225	0.0%					
5,000	4,966	5,000	2,393	5,000	1,057	4,000	4,000	4,000	-20.0%	4,000	-20.0%					
1,000	149	1,000	711	1,000	131	1,000	500	500	-50.0%	500	-50.0%					
183,420	183,588	184,508	180,349	191,938	93,720	188,808	189,146	189,146	-1.5%	188,246	-1.9%					

DETAILS

Lower due to new employee. 2% wage increase + 52 wks + 2 days.

2 % wage increase for the Victims Advocate; 52 wks + 2 days.

2% wage increase for the Office Clerk; 52 wks + 2 days; INCREASED from 35 hrs/week to 40 hrs./week in FY 2013-14

2% wage increase for the Domestic Violence Officer; 52 wks + 2 days.

Includes regular office supplies, plus cartridges for printers and fax.

First year using on-line research (\$2,325). Printed material includes vertigo, court rules and Maine Reporter (\$875).

The office supplies large amounts of Discovery to defendants, including police reports, photos, CD/s and DVD's. When cases appealed ten copies of briefs are sent to Law Court and two to defendant.

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.

Gasoline for Domestic Violence Investigator.

Most expenses are related to the annual Prosecutors Conference (includes registration fee, lodging, travel and meals.) Increased due to decline in grant support for advocates training.

Annual Bar Registration fees for attorneys, plus dues for Maine Prosecutors Association and National District Attorneys Association

Includes computer consulting and overhead (\$7,500), payment to Knox County for Database Management (\$2,500), Transcripts (\$750) and Laboratory Tests (\$2,000)

Includes regular maintenance for vehicle used by Domestic Violence Investigator, including oil changes, tire replacement and minor repairs.

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.

Includes monthly email (\$32) and annual cost of Messenger licenses (\$343)

Annual maintenance contract for New Dawn Prosecution Software (\$3,350) and share of centralized servers at MeDATS (\$900).

Liability coverage for State Employees.

Travel costs for court appearances, largely by shared Juvenile Attorney and shared Sagadahoc/Lincoln Prosecutor.

For vacancy when employee resigns.

Grand Jury refreshments.

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.

District Court witness fees. Reduced based on experience with Unified Criminal Docket.

2014-2015 DEEDS - 230

		2011-12		2012-13		2013-14			2014-15								DETAILS
		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	
51020	Non-Supervisory	36,965	36,725	36,821	37,186	37,558	20,127	37,558	38,446	38,446	2.4%	38,446	2.4%				2% wage increase- Deputy Registrar; 52 wks + 2 days.
51030	Clerk	29,781	29,679	29,656	24,604	26,955	14,445	26,955	27,600	27,600	2.4%	27,600	2.4%				2% wage increase-Deeds Clerk. 52 wks + 2days.
51070	Elected Official	37,400	35,550	37,250	36,972	37,995	20,364	37,995	38,902	38,902	2.4%	38,902	2.4%				2% wage increase - Register of Deeds; 52 wks + 2 days.
53010	Office Supplies	2,700	2,786	2,200	1,862	2,200	155	2,200	2,200	2,200	0.0%	2,200	0.0%				Office supplies including paper, toner, 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.
53050	Books & Periodicals	93	92	93	92	93	0	93	0	0	-100.0%	0	-100.0%				No longer needed.
53060	Postage - Office	2,500	1,152	1,800	745	1,800	283	1,800	1,800	1,800	0.0%	1,800	0.0%				General office and document mailings.
53600	Minor Equipment	300	300	300	300	300	117	300	300	300	0.0%	300	0.0%				Misc small equipment
53055	Credit Card Expenses	0	1,061	1,100	2,331	2,160	194	194	0	0	-100.0%	0	-100.0%				No longer needed.
55400	Equip R&M Maint. Contracts	37,500	33,558	38,400	32,866	39,600	16,313	39,600	40,500	40,500	2.3%	40,500	2.3%				BrownTech \$ 4,600 IBM Equip Lease Purchase 16,600 Norton Lamb Software 10,000 Iron Mountain (repository/imaging) 8,300 Spillers 1,000 Total \$ 40,500
55401	Equipment R&M (Ad hoc maintenance)	1,450	125	1,000	632	1,000	0	750	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	246	1,000	309	1,000	191	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	0	150	150	150	0.0%	150	0.0%				Registrar's Association dues
54510	Professional Svc	500	885	1,200	566	0	0	0	0	0		0					No longer needed.
55120	Telephone	1,975	1,533	1,240	1,156	1,240	355	1,240	1,240	1,240	0.0%	1,240	0.0%				Department is charged a portion of the total County telephone costs each month.
56100	Travel	500	428	500	380	500	225	500	500	500		450	-10.0%				Mileage reimbursement for employee travel to meetings or the MCCA conference.
56210	General Supplies & Printing	3,775	2,743	3,500	4,190	3,500	513	3,500	2,000	2,000	-42.9%	2,000	-42.9%				Reduction due to fact books are no longer printed.
TOTALS		156,589	147,013	156,210	144,341	156,051	73,282	153,835	155,638	155,638	-0.3%	155,588	-0.3%	0	0	0	

2014-2015 PROBATE COURT- 235

		2011-12		2012-13		2013-14			2014-15							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC to Public Hearing		FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend. 1/15/14	Antic. EOY	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved
51030	Non-Supervisory Wages	33,700	33,438	33,571	33,465	34,243	18,347	34,243	35,073	35,073	2.4%	35,073	2.4%			
	Elected Official - Register	64,587	64,095	39,317	64,095	40,103	34,919	65,127	41,061	41,061	2.4%	41,061	2.4%			
51070	Elected Official - Judge			25,014		25,024			25,121	25,121	0.4%	25,121	0.4%			
51300	Part-time Wages	12,514	12,637	12,466	12,582	12,715	7,016	12,715	13,019	13,019	2.4%	13,019	2.4%			
53010	Office Supplies	2,500	1,945	2,500	2,228	2,600	846	2,600	2,600	2,600	0.0%	2,600	0.0%			
53050	Books & Periodicals	650	532	600	576	665	415	665	700	700	5.3%	700	5.3%			
	53060	Postage	3,500	2,032	2,500	2,626	2,500	303	2,500	2,500	0.0%	2,500	0.0%			
54010	Training	3,000	2,976	3,000	1,009	3,000	1,366	3,000	3,000	3,000	0.0%	3,000	0.0%			
54020	Dues & Membership	500	395	375	375	375	275	375	375	375	0.0%	375	0.0%			
54530	Document Management	2,500	2,240	2,500	2,240	2,500	2,240	2,240	2,500	2,500	0.0%	2,500	0.0%			
54510	Professional Service	8,000	2,415	8,000	5,699	8,000	935	8,000	8,000	8,000	0.0%	8,000	0.0%			
	55120	Telephone	1,850	868	925	1,020	850	348	1,000	1,050	1,050	23.5%	1,050	23.5%		
55300	Equipment Repair & Maintenance	350	118	350	0	350	0	200	200	200	-42.9%	200	-42.9%			
56020	Judicial Liability Coverage	150	125	150	125	1,650	125	150	150	150	-90.9%	150	-90.9%			
56100	Travel	500	561	650	369	650	259	650	650	650	0.0%	600	-7.7%			
	56200	Advertising	7,000	7,665	7,000	8,514	8,000	3,610	8,000	8,000	0.0%	8,000	0.0%			
TOTALS		141,301	132,042	138,918	134,923	143,225	71,004	141,465	143,999	143,999	0.5%	143,949	0.5%			

DETAILS

2% wage increase for Deputy Register; 52 weeks + 2 days.

2 % wage increase for Register; 52 weeks + 2 days

0% wage increase for Probate Judge; 52 weeks + 2 days.

2% wage increase for part time clerk; 52 weeks + 2 days.

Cost of toner has increased with purchase of new printer.

This item covers the cost of Maine Estate and Probate Law books which are issued new each year after the Legislature adjourns (\$250); the new Maine Court Rules (also a annual publication) (\$40); annual updates to the Mitchell Probate Rules and Forms and Probate Procedures books (\$325 for a total of \$615; includes \$85 to cover anticipated increases next year.

Even with the increase in postal rates,the increase can be absorbed because of the method used to ship passports.

MCCA Convention Registration and Judge Voorhees' NCPJ convention attendance (partial).. Anticipate full departmental attendance in FY 14-15.

Maine Probate Judges Assembly (\$275); Maine Association of Registers of Probate (\$100)

Cost of the ICON system of docketing (software) Support Contracts and Web-Hosting Services by calendar year.

This item covers the cost of court-appointed Attorneys, Visitors and Guardian ad Litems 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.

Based on previous year's usage.

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.

Insurance cost of \$150 - acquired through the State.

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.

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.

2014-2015 CIVIL - 415

2011-12		2012-13		2013-14			2014-15								
BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPT. REQUEST			COMMISSIONERS		BAC to Public Hearing		FINAL	
Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/15/14	Projected End of Year	Dept Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved	
25,854	26,371	20,800	13,910	20,800	11,130	21,024	21,810	21,810	4.9%						
4,800	4,739	4,300	9,822	4,000	3,769	5,500	3,300	3,300	-17.5%						
250	336	250	381	250	106	200	225	225	-10.0%						
50	888	40	876	40	52	70	50	50	25.0%						
225	0	200	270	250	96	200	200	200	-20.0%						
500	443	400	481	350	77	325	300	300	-14.3%						
600	1,164	1,200	1,061	1,200	554	930	1,050	1,050	-12.5%						
300	0	200	0	200	0	0	200	200	0.0%						
100	258	100	621	100	0	50	55	55	-45.0%						
500	650	500	364	500	982	982	500	500	0.0%						
0	1,880	0	0	2,000	0	0	2,000	2,000	0.0%						
33,179	36,729	27,990	27,786	29,690	16,766	29,281	29,690	29,690	0.0%						

DETAILS

2% salary increase; 52 wks. + 2 days. (Last year's budget did not reflect extra day or 2% COLA)

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.

Printing expense for service invoicing forms

Based upon actual for 2011-12.

The total request for general funds for the Civil Office is \$29,690 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.

2014-2015 SHERIFF'S OFFICE - 401

2011-12		2012-13		2013-14			2014-15								
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	Projected End of Year	Dept Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recom- mendation	% Change	Approved	
58,027	58,196	57,797	57,923	58,952	31,600	58,952	60,353	60,353	2.4%	60,353	2.4%				
39,226	38,913	37,171	39,178	37,914	20,432	37,914	34,968	34,968	-7.8%	34,968	-7.8%				
30,843	33,126	30,731	37,832	30,283	16,237	30,283	31,007	31,007	2.4%	31,007	2.4%				
27,101	26,895	27,004	27,875	28,233	15,206	28,233	28,908	28,908	2.4%	28,908	2.4%				
69,845	69,306	69,575	69,306	70,964	38,042	70,964	71,243	72,661	0.4%/2.4%	72,661	2.4%				
158,373	155,874	156,521	112,379	154,908	78,717	146,600	161,571	161,571	4.3%	161,571	4.3%				
264,662	262,599	262,460	209,267	214,364	115,038	214,364	223,060	223,060	4.1%	223,060	4.1%				
368,457	342,264	365,625	376,667	406,497	221,967	410,400	426,605	426,605	4.9%	426,605	4.9%				
1,500	0	1,000	0	1,000	0	0	1,000	1,000	0.0%	1,000	0.0%				
14,000	14,020	14,000	14,603	15,000	3,396	6,300	14,000	14,000	-6.7%	14,000	-6.7%				
63,000	70,876	64,000	86,103	65,000	39,609	71,600	67,300	67,300	3.5%	67,300	3.5%				
56,200	43,444	54,000	45,938	54,778	35,786	54,056	57,578	57,578	5.1%	57,578	5.1%				
17,000	10,350	17,000	16,892	18,000	11,038	18,500	19,000	19,000	5.6%	19,000	5.6%				
5,150	4,338	5,000	3,664	4,000	2,033	3,775	4,000	4,000	0.0%	4,000	0.0%				
15,000	14,101	15,000	13,780	15,000	7,117	13,460	12,500	12,500	-16.7%	12,500	-16.7%				
3,750	1,373	3,300	1,090	3,300	209	775	3,000	3,000	-9.1%	3,000	-9.1%				
5,500	5,258	5,250	4,167	5,200	2,946	5,200	5,200	5,200	0.0%	5,200	0.0%				
12,000	9,721	12,000	8,660	14,000	2,003	12,500	16,000	16,000	14.3%	16,000	14.3%				
500	344	400	392	350	330	350	350	350	0.0%	350	0.0%				
1,500	1,500	1,400	432	1,250	129	1,200	1,200	1,200	-4.0%	1,200	-4.0%				
72,600	69,639	70,800	65,233	74,175	29,084	58,500	70,950	70,950	-4.3%	70,950	-4.3%				
14,500	10,932	14,700	14,801	15,000	9,175	14,000	15,500	15,500	3.3%	15,500	3.3%				
4,000	3,692	3,500	1,038	3,500	1,411	3,411	3,000	3,000	-14.3%	3,000	-14.3%				
12,500	6,482	12,000	9,956	12,000	1,765	10,500	12,000	12,000	0.0%	12,000	0.0%				
14,000	13,452	13,500	12,947	13,000	2,770	10,045	14,000	14,000	7.7%	14,000	7.7%				
850	470	900	1,048	900	345	845	900	900	0.0%	900	0.0%				
6,800	5,927	6,600	6,647	6,500	2,730	5,815	6,500	6,500	0.0%	6,500	0.0%				
1,500	457	1,500	1,350	1,500	0	0	1,500	1,500	0.0%	1,500	0.0%				
32,000	29,751	32,000	29,859	31,700	16,886	31,800	32,500	32,500	2.5%	32,500	2.5%				
8,700	7,080	8,000	8,039	11,000	4,887	8,780	10,500	10,500	-4.5%	10,500	-4.5%				
0	0	1,000	1,131	1,000	132	500	1,000	1,000	0.0%	1,000	0.0%				
750	200	4,600	4,606	4,600	1,986	4,100	4,600	4,600	0.0%	4,600	0.0%				
5,300	4,247	5,200	4,045	5,200	2,010	5,200	5,200	5,200	0.0%	5,200	0.0%				
500	600	500	694	500	423	423	500	500	0.0%	500	0.0%				
2,000	1,643	2,000	1,157	2,000	80	1,900	2,000	2,000	0.0%	2,000	0.0%				
1,387,634	1,317,070	1,376,034	1,288,699	1,381,568	715,519	1,341,245	1,419,493	1,420,911	2.7%/2.8%	1,420,911	2.8%				

DETAILS

2% wage increase; 52 weeks plus 2 days

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 addiitonal days

2% wage increase; 52 weeks plus 2 days

2% wage increase; 52 weeks plus 2 days

2% wage increase; 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 (10); 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. (0.33 FTE previously paid out of Transport Support Wages)

Physicals, fitness programs per union contract

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 \$3.30 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, 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 (increase due to issuance of additional cell phones per union contract)

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 and other ads

Promotional and educational materials, PR materials.

Note: Approximately 86% of SO budget is payroll; Payroll includes 52 weeks plus 2 days (.4)

TRANSPORT

		2011-12		2012-13		2013-14		2014-2015			2011-12		2012-13		2013-14		2014-15	
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET		BOARD OF CORRECTIONS BUDGET			BUDGET HISTORY		BUDGET HISTORY		CURRENT YEAR		BOARD OF CORRECTIONS BUDGET	
		Budget	Actual	Budget	Actual	Budget	Projected End of Year	Budget			Budget	Actual	Budget	Actual	Budget	Projected EOY		
51011	Shift Supervisor	18,579	17,880	18,642	17,337	18,900	18,610	23,316	TBRJ Assessment	2,200,003	2,200,003	2,352,692	2,384,456	2,372,419	2,384,521		2,359,954	
	Program Staff	0	0	0	0	0	0	32,295	Transport Assessment	283,931	247,125	281,870	250,101	284,686	262,775		297,151	
51111	Transportation Officers	138,365	126,562	133,481	133,653	140,094	140,265	118,005	SUB TOTAL-Transport and Jail Assessment	2,483,934	2,447,128	2,634,562	2,634,557	2,657,105	2,647,296		2,657,105	
51301	Part-time Wages	7,500	450	5,000	0	3,500	0	3,000	ALTERNATIVE SENTENCING									
51500	Overtime Wages	11,000	9,250	10,500	4,288	9,000	9,000	9,000										
51540	Night Differential	6,240	5,450	6,000	4,600	6,000	3,600	5,400										
	Fringe Benefits (see details below)	57,797	54,501	64,167	63,809	65,977	66,200	69,810										
53010	Office Supplies	1,000	720	1,000	752	850	750	750										
53020	General Supplies	250	180	200	0	200	100	200										
53026	Security Equipment	1,000	750	1,000	39	900	500	750										
53060	Postage	100	80	80	9	90	75	75										
53510	Home Release Exp.	0	0	0	857	0	0	0										
53600	Minor Equipment	2,500	675	2,000	162	1,800	650	1,000										
53700	Vehicle Consum/Gas	13,000	9,757	14,000	11,446	13,000	8,500	12,000										
53800	Uniforms & Safety	3,250	2,950	3,200	786	3,000	2,200	2,750										
53895	Firearms	1,000	900	1,000	0	1,000	400	600										
53901	Maintenance	4,200	2,560	4,000	1,058	3,500	750	3,000										
54011	Training	2,000	1,000	2,000	312	1,750	685	1,500										
54020	Dues & Membership	0	0	0	0	0	0	0										
54101	Laundry Service	2,400	1,710	2,300	2,072	2,100	1,580	2,100										
54110	Meal Allowance	700	375	700	118	575	310	500										
54450	Tools and Implement	3,800	2,740	3,500	0	3,200	1,500	3,000										
54509	Professional Service	500	250	500	0	500	0	500										
55010	Vehicles R&M	5,350	4,985	5,250	5,285	5,000	4,200	4,000										
55120	Telephone	2,750	3,150	2,800	3,518	3,200	2,750	3,100										
55130	Fax/Modem/Internet		0	0	0	0	0	0										
55340	Rental of Equipment	0	0	0	0	0	0	0										
55400	Equipment R&M	350	250	250	0	250	0	200										
55200	Advertising	300	0	300	0	300	150	300										
	SUB TOTAL-TRANSPORT	283,931	247,125	281,870	250,101	284,686	262,775	297,151										

	2011-12		2012-13		2013-14		2014-15	
	BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET		DEPT. REQUEST	
	Budget	Actual	Budget	Actual	Budget	Projected End of Year	Original Budget (BOC)	
Adult Program	145,000	145,000	143,364	145,000	145,000	145,000	145,000	
SUB TOTAL-ALTERN. SENTENCING	145,000	145,000	143,364	145,000	145,000	145,000	145,000	
TOTAL EXPENSES								
REVENUES	2,628,934	2,629,011	2,809,713	2,802,105	2,802,105	2,802,105	2,802,105	
FROM TAXES AND GRANT	Fringe Benefits		2014-15					
	Health Insurance		39,486					
	Medicare - 1.45%		2,704					
	FICA - 6.20%		11,566					
	Life Insurance		1,252					
	Miscellaneous Benefits		872					
	MSRS		9,000					
	Workers Comp		4,930					
	Unemployment		0					
	Total Fringe Benefits		69,810					

2014-2015 COMMUNICATIONS - 430

		2011-12		2012-13		2013-14			2014-15								
		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	
	51010	Dept Head	52,978	52,592	52,735	52,533	53,790	28,834	53,790	2%=55,076	57,452	6.8%	57,452	6.8%			
	51020	Supervisory	141,957	176,248	185,588	156,927	187,550	97,426	187,550	196,797	196,797	4.9%	196,797	4.9%			
		Promotion - 1 dispatcher to Disp. Sup'vsr	7,000	0	0	0	0	0	0	0	0	0.0%	0	0.0%			
	51120	Dispatchers	416,033	405,185	431,532	384,770	423,684	206,580	423,684	432,917	432,917	2.2%	432,917	2.2%			
	51500	Overtime Wages	40,000	34,703	40,000	70,857	40,000	20,923	40,000	40,000	40,000	0.0%	40,000	0.0%			
		Holiday Pay	53,550	52,309	53,550	48,520	57,500	33,632	57,500	57,500	57,500	0.0%	57,500	0.0%			
	51530	Training Wages	14,500	6,174	14,500	16,466	14,500	2,174	14,500	14,500	14,500	0.0%	14,500	0.0%			
	52500	Medical & Fitness	1,850	1,578	1,800	1,398	1,800	778	1,800	1,800	1,800	0.0%	1,800	0.0%			
	53010	Office Supplies	5,500	3,682	5,000	4,441	5,000	3,246	5,000	5,000	5,000	0.0%	5,000	0.0%			
	53020	General Supplies	500	297	500	531	500	577	577	1,000	1,000	100.0%	1,000	100.0%			
	53050	Postage	300	13	100	24	100	17	50	100	100	0.0%	100	0.0%			
	53600	Minor Equipment	2,500	2,366	2,500	2,431	2,500	1,995	2,500	2,500	2,500	0.0%	2,500	0.0%			
53800	Uniforms & Safety	3,000	2,938	3,000	2,501	3,000	2,314	3,000	3,000	3,000	0.0%	3,000	0.0%				
54010	Training	14,750	6,448	14,750	8,668	14,750	6,656	14,750	14,750	14,750	0.0%	14,750	0.0%				

DETAILS

2% COLA increase + 4.4% market adjustment; 52 weeks + 2 days.

There are four supervisors to supervise each of the Department's 4 shifts. 2% salary increase plus steps per union contract; 52 weeks plus 2 days

This was a one time expense.

2% salary increase plus steps per union contract; 52 weeks plus 2 days; lower increase due to new employees at lower salaries.

Department averages 26 hrs overtime per week when adequately staffed. The average OT rate is ~\$31.94/hr = \$830.44/wk. x 52 = \$43,182.88. OT is used to cover vacation, sick and personal leave, plus CTO.

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.

24 hours of CE per person (CPR, Stress Management, Integrity/Liability, Suicide calls, etc) 20.45 X 24 hrs = 490.80 x 15 dispatchers = **\$7,362**. Spillman and Navigator Conferences - **\$1,341**; Maine NENA Conference - **\$1,772**. 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 = **\$3,694**. This also covers other classes that are requested.

Predict 6 of 15 will take this \$300 benefit offered as part of the union contract.

Kept costs extremely low in 2011-12 to help compensate for underbudgeting payroll; however, this was problematic and so maintained full funding request.

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. The increase is needed to keep up with the demand at these events.

There 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.

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.)

Covers the registration and lodging costs for one employee to attend the Spillman Users Conference in Salt Lake City (cost approx **\$1,500**.) and the national EMD conference (**\$1,250**). 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=**\$12,000**).

		2011-12		2012-13		2013-14			2014-15								DETAILS
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC		FINAL	
				Budget	Actual	Budget	YTD Expenditures as of 1/15/14	Antic. EOY Expend.	Dept. Request	Admin. Recom'd	% Change	Commr's Budget to BAC	% Change	BAC Recommendation	% Change	Approved	
54020	Dues & Membership	550	397	550	447	400	304	400	400	400	0.0%	400	0.0%				Professional organization memberships to NENA. MECCA, APCO, Maine Chief of Police, Sag. Cty. Fire Chiefs Association.
54510	Professional Service	500	655	500	536	500	250	250	500	500	0.0%	500	0.0%				Two polygraph exams for assumed two new hires at \$250 each.
55120	Telephone 911System	10,050	9,597	10,050	9,465	10,050	4,408	10,050	10,050	10,050	0.0%	10,050	0.0%				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	12,690	13,870	0	13,870	12,690	13,870	13,870	13,870	0.0%	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 \$12,690 annually. The remaining \$1,180 reflects the estimated cost of repairing the video and line equipment paired with the fiber cables.
55400	Equipment R & M - Spillman	31,812	30,362	31,812	27,625	31,812	27,813	31,812	34,000	34,000	6.9%	34,000	6.9%				Spillman RMS maintenance (\$30,000); replacement of 5 UPS batteries (\$750); Datamaxx contract is \$1,125; other equipment repair/replacements..
55410	Equipment R & M - Electronic	23,550	24,152	23,550	17,628	23,550	5,687	22,000	23,550	23,550	0.0%	23,550	0.0%				MidCoast Electric for repairs \$2,000 ; AT&T Mobility for Capital MDC air cards \$15,000 ; Acorn Recording annual maintenance contract \$2,500 ; Gscheduling software \$200; Annual inspection of roof top tower \$2,000 ; Computer repairs and installs not covered by maintenance contract \$1,500 ; minor radio repairs, and other small annual contracts (ESRI, Weathertap, etc.- \$550).
56100	Travel	3,000	2,009	3,000	1,227	3,000	1,401	2,500	3,000	3,000	0.0%	2,900	-3.3%				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.
56200	Advertising	200	225	200	215	225	215	215	225	225	0.0%	225	0.0%				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	5,494	8,550	8,149	8,550	1,578	8,550	8,550	8,550	0.0%	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		846,500	830,135	897,637	815,359	896,631	460,204	894,348	919,085	921,461	2.5%/2.8%	921,361	2.8%				

2014-2015 EMERGENCY MANAGEMENT - 440

		2011-12		2012-13		2013-2014			2014-2015							
		BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET			DEPARTMENT			COMMISSIONERS		BAC		FINAL
		Budget	Actual	Budget	Actual	Budget	YTD Expend 1/15/14	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	48,132	47,742	47,940	46,831	48,893	21,819	47,000	2%=50,061	50,385	3.5%	50,385	3.5%			
51300	Part-time Wages	13,195	12,998	13,111	12,562	13,338	5,282	6,600		0	-100.0%	0	-100.0%			
	Deputy Director	0	0	0	0	0	0	6,600		45,346	100.0%	45,343	100.0%			
53010	Office Supplies	2,490	2,582	2,490	2,716	2,490	238	2,000		2,500	0.4%	2,500	0.4%			
53060	Postage	500	385	500	386	500	230	500		400	-20.0%	400	-20.0%			
53400	Heating Oil (Propane)	2,400	1,540	2,400	509	2,400	1,710	2,400		2,400	0.0%	2,400	0.0%			
53600	Minor Equipment	1,000	964	1,000	3,289	1,000	0	1,000		1,000	0.0%	1,000	0.0%			
53700	Vehicles Gasoline	2,280	3,779	2,515	3,250	2,500	1,034	2,500		2,950	18.0%	2,950	18.0%			
53900	Pub. Safety Equip.	0	0	18,858	19,858	18,858	18,858	18,858		18,858	0.0%	18,858	0.0%			
54010	Training	2,550	1,912	2,650	3,840	2,650	589	2,500		3,000	13.2%	3,000	13.2%			
54020	Dues and Memberships	552	245	552	190	1,267	230	1,267		1,350	6.6%	1,350	6.6%			
54500	Professional Services	2,000	0	2,000	10	2,000	0	2,000		2,000	0.0%	2,000	0.0%			
55010	Vehicle R & M	1,000	0	500	0	500	1,725	1,800		1,500	200.0%	1,500	200.0%			
55120	Telephone	1,400	1,976	2,499	2,078	1,900	377	1,900		2,300	21.5%	2,300	21.5%			
	Tower Leases	15,601	7,466	15,841	7,315	17,041	25,264	34,900		18,727	9.9%	18,727	9.9%			
55400	Equip Repair & Maintenance	4,610	6,285	4,826	7,730	6,326	1,025	6,326		6,500	2.6%	6,500	2.6%			
55430	Storage Lease	660	600	660	550	660	450	660		660	0.0%	660	0.0%			
TOTALS		98,370	88,475	118,342	111,114	122,323	78,831	138,811		159,876	30.7%	159,876	30.7%			

DETAILS

\$50,000 Department Head (salaried); 52 wks + 2 days.

Position eliminated

\$45,000 base salary; 52 weeks + 2 days

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

Postage cost

The County has one propane tank that supplies the Communication Center stove and one tank for the generator. The stove was changed to propane several years ago to provide a way for dispatchers to prepare food in the event of a power outage or pandemic emergency. The two 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 due to conversion to narrow band.

16,000 miles divided by 18 mpg = 888.9 gallons X \$3.30 per gallon = \$2,933

Reverse E-911 Emergency Notification Sytem - Total annual cost is \$18,858. \$9,429 will be reimbursed by federal funding.

Includes \$250 registration fees for training; \$250 to host the annual EMA dinner for the Sagadahoc County municipal level EMA officials and volunteers; \$200 for awards; \$450 BOH/LHO Meeting; \$400 bi-monthly misc meetings (6 @ \$67 each); plus \$600 NIMS Training and other misc. training. Also includes public education costs of \$400 for Heating Assistance Brochure and \$100 for "P.H. & You" taping copies. Additional \$350 was included to train new staff members.

The cost of association dues was previously included in the Training line but is now its own line item. Maine EMA Association dues \$25x2; \$120 dues - National Association of Local Boards of Health (NALBOH); \$180 National Association of County and City Health Officials (NACCHO); \$277 MidCoast Chamber. New addition to this line is NACO at \$715 (which allows the County to participate in the prescription drug card program that is available to all Sagadahoc residents)..

This is to help support the MidCoast Hazmat Team out of the Brunswick Fire Department, so we don't lose the Technical Level Hazmat response resource due to State \$ cut backs.

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

Includes cost of 2 office land lines (\$790); cell phone allowance x 2 (\$720); wireless internet card (\$783).

Tower Leases:

Richmond	\$ 1
Phippsburg	\$ 2,496
West Bath	\$10,800
Sky High	\$ 5,430
	-----\$18,727

Tower Equipment and upkeep agreements require the County to pay:

Property Taxes (Richmond)	\$ 190
Electricity (4 sites x \$40/mo x 12 months	1,920
Periodic Maintenance - 4 sites	1,315
Propane for generators (Richmond & W Bath)	900
Equipment Repair	2,175
	----- \$ 6,500

Per contract

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

2014-2015 PROGRAM GRANTS - 920

		2011-12		2012-13		2013-14			2014-15							DETAILS
		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.	Original Request	% Change	Commr's Budget to BAC	% Change	BAC Recom- mendation	% Change	Approved	
52101	Androscoggin-Sagadahoc County Extension Service	30,187	22,640	30,187	30,187	25,714	12,857	25,714	25,714	0.0%	25,714	0.0%				Statutorily required; Androscoggin County is now funding its full share.
52102	Androscoggin Valley Soil & Water	9,750	9,750	9,750	9,750	10,000	5,000	10,000	10,000	0.0%	10,000	0.0%				
52103	Time & Tide Conservation	3,625	3,625	3,625	3,625	3,625	906*	3,625	3,700	2.1%	3,700	2.1%				
Totals		43,562	36,015	43,562	43,562	39,339	18,763	39,339	39,414	0.2%	39,414	0.2%				

UNEMPLOYMENT RESERVE

2014-2015 UNEMPLOYMENT RESERVE

7500	2014-2015 UNEMPLOYMENT RESERVE																	
	2011-12		2012-13				2013-14				2014-15							
	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
	4,500	17,505	7,500	13,562	0	11,443	12,000	13,944	0	9,499	16,000	33.3%	25,499	16,000	33.3%			
Reserve	4,500	17,505	7,500	13,562	0	11,443	12,000	13,944	0	9,499	16,000	33.3%	25,499	16,000	33.3%			

DETAILS

This account is used to pay unemployment claims made against the County. One claim is still open, one is pending, and one is eligible. Assuming no new claims in FY 2014-15, the maximum liability we could face is approximately \$28,967.

UNFUNDED LIABILITY RESERVE

2014-2015 UNFUNDED LIABILITY RESERVE

2011-12		2012-13			2013-14			2014-15							
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	Estimated Transfer to Reserve	Estimated Reserve Balance	Original Request (Dept)	% Change	Estimated Reserve Balance	Commissioners Budget to BAC	% Change	BAC Recommendation	% Change	Approved
10,000	2,216	0	0	44,809	5,000	0	42,844	2,200	-56.0%	45,044	2,200	-56.0%			

DETAILS

UNFUNDED LIABILITY RESERVE

Accrued compensated absences.

The County's unfunded liability as of the financial audit for the year ending 6/30/13 was \$219,760.

2014-2015 FUEL RESERVE																		
FUEL RESERVE	2011-12		2012-13			2013-2014				2014-2015								
	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	DETAILS
	41,716	41,716	0	0	41,716	0	31,716	41,716	10,000	0	0	10,000	0	0				
	41,716	41,716	0	0	41,716	0	31,716	41,716	10,000	0	0	10,000	0	0				The reserve was reduced by \$31,716 last year, 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

		2011-12		2012-13		2013-14			2014-15								DETAILS	
		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 Recom- mendation	% Change	Approved		
9530	Transfer to Child Victim Advocate Grant	6,700	6,180	6,600	6,708	7,175	3,510	7,175	8,616	8,616	20.1%	8,616	20.1%				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 4.6% this year).	
9540	Transfer to Capital	108,627	108,627	116,840	116,840	153,400	153,400	153,400	137,985	137,985	-10.1%	137,985	-10.1%				See Capital Improvement Plan for details	
	Repay Emergency Contingency	0	0	0	0	30,795	30,795	30,795	0	0	0.0%	0	0.0%				Required statutorily; however, no new funds were expended from the mergency cointingency fund in 2013-14.	
TOTALS		115,327	114,807	123,440	123,548	191,370	187,705	191,370	146,601	146,601	-23.4%	146,601	-23.4%					

* Transferred from General Fund appropriation to Fund 20 - Grant match

** Transferred from General Fund appropriation to Fund 30 - Capital Reserve

**2014-2015 Budget VOCA Position
Child Victim-Witness Advocate**

VOCA GRANT POSITION	SAGADAHOC COUNTY Child Victim-Witness Advocate	2014-2015 Budget VOCA Position				2014-2015 Budget Proposed	Increase
		<u>2011 Budget</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>			
2220 - 9210	Sub-Total Salaries & Wages	\$29,941.78	\$30,243.00	\$30,847.00	\$31,465.00		2.0%
EXPENSES 9211							
	4105 Mileage	\$1,200.00	\$1,200.00	\$1,200.00	\$1,250.00		4.4%
	4724 Health Insurance				\$0.00		0.0%
	4726 Life Insurance	\$126.00	\$126.00	\$250.00	\$214.00		(14.4)
	4727 Wage Protection	\$216.00	\$216.00	\$216.00	\$218.00		0.9%
	4729 EAP	\$20.00	\$20.00	\$20.00	\$0.00		(100.0)
	4734 Deferred Comp				\$0.00		0.0%
	4735 Maine State Retirement	\$1,047.96	\$1,047.96	\$1,600.00	\$2,473.00		54.6%
	4750 Social Security	\$2,290.55	\$2,290.55	\$2,337.00	\$2,407.00		3.00%
	4755 Workers Comp	\$154.00	\$154.00	\$154.00	\$154.00		0.0%
	4945 Professional Development	\$150.00	\$150.00	\$200.00	\$200.00		0.0%
	Sub-Total Mileage,Benefits,Training	\$5,204.51	\$5,204.51	\$5,977.00	\$6,916.00		15.7%
	5335 Office Supplies	\$100.00	\$100.00	\$100.00	\$100.00		0.0%
	Sub-Total Supplies	\$100.00	\$100.00	\$100.00	\$100.00		0.0%
	Total Department	\$35,246.29	\$36,144.54	\$36,924.00	\$38,481.00		4.2%
	8120 Grant Revenue (reduced by \$1000)	(\$22,772.00)	(\$23,272.00)	(\$22,272.00)	(\$21,250.00)		(4.6)
	Balance to be budgeted	\$12,474.29	\$13,372.54	\$14,652.00	\$17,231.00		
	8121 Lincoln County Revenue	(\$6,237.15)	(\$6,686.27)	(\$7,326.00)	(\$8,616.00)		
	Sagadahoc County Net	\$6,237.14	\$6,686.27	\$7,326.00	\$8,616.00		17.6%

2014-2015 DEBT SERVICE - 801

2011-12		2012-13		2013-14				2014-15						
BUDGET HISTORY		BUDGET HISTORY		CURRENT BUDGET				DEPT. REQUEST		COMMISSIONERS		BAC to Public Hearing		FINAL
Budget	Actual	Budget	Actual	Budget	YTD Expend. As of 1/1/13	Antic. Expend.	EOY	Original Request (Dept)	% Change	Commissioners Budget to BAC	% Change	BAC Recom- mendation	% Change	Approved
615,000	615,000	615,000	615,000	615,000	615,000		615,000	615,000	0.0%	615,000	0.0%			
384,163	384,163	359,563	359,563	334,963	173,631		334,963	310,363	-7.3%	310,363	-7.3%			
250	250	250	250	250	250		250	250	0.0%	250	0.0%			
999,413	999,413	974,813	974,813	950,213	801,181		950,213	925,613	-2.6%	925,613	-2.6%			
0	0	0	0	0	0		0	0	0.0%	0	0.0%			
0	0	0	0	0	0		0	0	0.0%	0	0.0%			
0	0	0	0	0	0		0	0	0.0%	0	0.0%			
0	0	0	0	0	0		0	0		0				
0	0	0	0	0	0		0	0	0.0%	0	0.0%			
75,000	61,188	40,125	40,125	42,051	0		40,125	42,050	0.0%	42,050	0.0%			
0	0	21,063	21,063	19,137	0		21,063	19,138	0.0%	19,138	0.0%			
75,000	61,188	61,188	61,188	61,188	0		61,188	61,188	0.0%	61,188	0.0%			
											</			

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.

The five year lease purchase on property acquired at 33 Court Street was paid in full in 2010-2011.

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%. The Commissioners also note that the debt service on the Two Bridges Regional Jail Bond decreases by approximately \$25,000 each year, therefore, in slightly less than three years (assuming no additional borrowing), the County's debt service payment will return to its 2010-11 level.

Capital Outlay

RECOMMENDED CAPITAL OUTLAY FY 2014-15

Facilities

A.	Admin. Building Siding Replacement	\$ 14,054
B.	Exterior Entrance Site Improvements	\$ 4,500
C.	Window Shades Replacement – Deeds	\$ 4,500
D.	Soffit/Trim Replacement	<u>\$ 5,000</u>
	Subtotal:	\$ 28,054

Communications

A.	Security	\$ 8,000
B.	Spillman Software	\$ 20,000
C.	Radio System	\$ 30,500
	Subtotal:	\$ 58,500

Equipment

A.	Copiers and Printers	\$ 6,000
B.	Sheriff's Vehicles	<u>\$ 86,225</u>
	Subtotal:	\$ 92,225

TOTAL: \$178,779

**CAPITAL RESERVE BUDGET
FY 2014-2015**

CAPITAL IMPROVEMENTS

Facilities

A.	HVAC	\$ 5,000
B.	Elevator Upgrade	\$ 5,000
C.	Admin. Building Exterior	\$ 6,000
D.	Deeds Window Blinds	\$ 4,500
E.	Exterior Entrance Site Improvements	\$ 4,500
F.	Soffit/Trim Replacement	\$ 985
G.	Exterior Wall Sealant	<u>\$ 5,000</u>

SUBTOTAL: \$ 30,985

Communications

A.	Spillman Software	\$ 10,000
B.	Geobase Server	\$ 5,000
C.	Security	\$ 8,000
D.	Spillman Server	<u>\$ 4,500</u>

SUBTOTAL: \$ 27,500

CAPITAL EQUIPMENT

A.	Sheriff's Vehicles	\$ 75,500
B.	Copiers	<u>\$ 4,000</u>

SUBTOTAL: \$ 79,500

TOTAL: \$ 137,985

CAPITAL RESERVE BUDGET COMPARISON

<u>Facilities</u>	<u>2013-14</u>	<u>2014-15</u>
A. Admin. Building Exterior	\$ 0	\$ 6,000
B. Admin. Windows	\$ 8,000	\$ 0
C. HVAC	\$ 5,000	\$ 5,000
D. Elevator Upgrades	\$ 5,000	\$ 5,000
E. Building/Safety Reserve	\$ 2,500	\$ 0
F. Soffit/Trim Replacement	\$ 0	\$ 985
G. Entrance Site Improvements	\$ 0	\$ 4,500
H. Deeds Window Shades	\$ 4,500	\$ 4,500
I. Courthouse Exterior Sealant	<u>\$ 5,000</u>	<u>\$ 5,000</u>
SUBTOTAL:	\$ 25,500	\$ 30,985

Communications

A. Spillman Software	\$ 5,000	\$ 10,000
B. Spillman Server	\$ 4,500	\$ 4,500
C. Radio System	\$ 10,000	\$ 0
D. Recording System	\$ 5,000	\$ 0
E. GEO Base	\$ 5,000	\$ 5,000
F. Security	\$ 5,000	\$ 8,000
G. Ergonomic Work Stations	<u>\$ 24,000</u>	<u>\$ 0</u>
SUBTOTAL:	\$ 63,500	\$ 27,500

Capital Equipment

A.	Copier	\$ 6,000	\$ 4,000
B.	Vehicle Camera for Sheriff	\$ 5,000	\$ 0
C.	Sheriff's Vehicles	<u>\$ 53,400</u>	<u>\$ 75,500</u>
	SUBTOTAL:	\$ 64,400	\$ 79,500
	TOTAL:	\$ 153,400	\$137,985

