

FY27 Budget

TABLE OF CONTENTS

Introduction **4**
- Basis of Budgeting 5
- Budgeting Process 7
- Demographics 9
- Organizational Structure 14
- History of the County 15

Executive Summary **17**
- Personnel Changes 18

Departments Summary **19**
- Budget Summary By Function 20
- Tax Appropriations 27
- Administration 29
- HR & Benefits 33
- Insurance 36
- Facilities 38
- Information Technology 41
- District Attorney 43
- Registry of Deeds 47
- Probate Court 50
- Victim of Crimes Act Administrator 53
- Public Agencies 56
- General Fund Reserves Funding 58
- Transport/TBRJ 62
- Sheriff 67
- Civil Process Division 71
- Communications 74
- Emergency Management Agency 77

Capital Improvement Plan **81**
- One Year Plan 82
- Multi-Year Plan 83
- Project Types 84
- Departments 86
- Expenditures 88

Capital Projects **89**
- Comms Capital 90
  - Dispatch Chairs 91
- District Attorney 92
  - Domestic Violence Investigator Vehicle 93
- EMA Capital 95
  - ATS Software Program 96
  - Drone Feeds 98
  - EMA Director Vehicle 100
  - Mobile Command Unit 102
- Facilities Capital 104
  - ADA Improvements 105
  - Building Reserve 107
  - Cooling Tower 109

Exterior Improvements ... 111
Fire Alarm System Reserve ... 113
Generator Reserve ... 115
HVAC Reserve ... 117
Parking Lot Repairs ... 119
IT ... 121
Computer Reserve ... 122
Server Reserve ... 123
Telephone Reserve ... 124
Sheriff Capital ... 125
Body Worn Camera ... 126
Cruiser Reserve ... 128
In-Car Camera System ... 130
Jail LOC Principal ... 132
Mobile & BWC Systems - Addition ... 135
Mobile Data Computer Reserve ... 136
Taser-10 Replacement Program ... 138
Debt Services Overview ... **140**
Debt Service Summary ... 141

Transmittal Letter

May 12, 2026

I am pleased to present the Fiscal Year 2027 Adopted Budget. FY27 is poised to present similar challenges as previous fiscal years, as the County strives to balance the provision of services with ever-increasing costs. The FY27 budget is the result of careful evaluation of operations and reflects the current fiscal reality of the County. The budget increases of recent years are not sustainable but can be mitigated with long-term planning and measured funding for long-term needs.

The largest factors impacting this budget are funding previously delayed capital projects and reserve accounts, increasing insurance costs, and shoring up the County's IT infrastructure. These critical items must be addressed to stabilize the County budget and offset future drastic increases. The FY27 budget benefits from the repayment of the jail bond, which offset these increases by $630,375.

I wish to express my sincere thanks to the Department Heads, Budget and support staff, Budget Advisory Committee, and Board of Commissioners for their hard work on the budget, assessing financials and prioritizing needs, all while navigating new budgeting software. Their dedication to the County and its taxpayers is evident in the thoughtful and responsible requests put forward in this budget.

Sincerely,



Jillian Flaherty, MSA

County Administrator

Sagadahoc County

Basis of Budgeting

The budgets for all governmental funds are presented on a modified accrual basis. The modified accrual basis of budgeting recognizes revenues when they become available and measurable, and expenditures when the liability is incurred. County appropriations shall be available for sixty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year. All appropriations lapse at year-end, except for those for the General Fund Reserves and Capital Reserves. Appropriations for General Fund Reserves carry forward indefinitely, while Capital Reserves continue until completion of the project.

Fund Structure

The budget of the County is organized on the basis of funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various budgeted funds are grouped as follows:

General Fund

The General Fund accounts for all revenue and expenditures of the county which are not accounted for in other funds. Revenues are primarily derived from municipal taxes and fees for service, including Registry of Deeds and Probate transactions. The County also historically receives grant revenue to offset emergency management expenses and state funding for a dedicated drug detective. Expenditures include, among other things, those for general government operations, public safety, and community programming.

Corrections Fund

The Corrections Fund reflects all County activities related to Two Bridges Regional Jail, the correctional facility jointly owned with Lincoln County. This includes the operations of the Transport department, pre-trial services, home release monitoring, and the jail cap, which is the amount of funding for jail operations raised via taxation.

General Fund Reserves

These funds are carried forward year-to-year to ensure sufficient funding for unpredictable but known eventualities. These include unemployment claims, insurance deductibles, accrued compensated employee leave, and emergency contingency funds.

Capital Reserves

Capital Reserves are created to fund specific projects. They are broken out by project and department, with most falling under Facilities, Sheriff, and Communications. Examples include courthouse generator replacement, cruisers, and brick repointing.

Special Revenue

Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The only budgeted item that falls in this category is our Victim of Crimes Administrator grant, which partially funds a juvenile victim/witness advocate in the District Attorney's office.

Debt Service

The Debt Service Fund accounts for the payment of principal and interest on all governmental long-term debt. Sagadahoc County presently has only one obligation, which is a 20-year revenue bond shared with Lincoln County for

the construction of Two Bridges Regional Jail. The bond originated in 2005 and runs through December 31, 2025.

The Budget Process

Budget Goals (November)

The Commissioners meet with the Administrator, Finance Director, and Department Heads to discuss the budget for the coming fiscal year. No numbers or approvals come from this meeting; it is an opportunity to gather information regarding potential changes in funding needs, personnel requests, and long-term planning and goals for each department. Current members of the Budget Advisory Committee are also invited to attend.

Budget Preparation (December)

The Finance Director creates the budget template for the coming fiscal year and distributes to the Department Heads. The template consists of actual revenues and expenditures for three prior fiscal years, budgeted and actual year-to-date amounts for the current fiscal year, and blank columns for the Department Head recommended budget for the next fiscal year.

Budget Advisory Committee Caucuses (January)

Caucuses are held at the Courthouse to fill any open seats on the Budget Advisory Committee (BAC). Each district has three representatives: two municipal officials and one public official who hold three-year terms.

Department Head Budgets (January)

Department Heads work with the County Administrator and Finance Director to develop their proposed budgets. Department Heads and Administration analyze past budgets, discuss future trends and needs, and consider long-term planning for each department.

Department Head Budget Presentation (early March)

Department Heads, the County Administrator, and the Finance Director present the Department Head Recommended Budget to the Commissioners and BAC. Each budget is discussed in detail. The Commissioners and BAC have opportunities to ask questions and make recommendations. This is a collaborative process among Department Heads, Administration, the Commissioners, and the BAC to further develop the budget for the next phase.

Budget Advisory Committee Review (mid-March)

The Budget Advisory Committee meets weekly to discuss the proposed budget and draft recommendations for the Commissioners. Public agencies, department heads, and others may be called upon during this process to provide further information.

Budget Advisory Committee Recommendations (early April)

Department Heads and Administration meet with the BAC to discuss the proposed budget. The BAC drafts budget recommendations to be considered by the Commissioners.

Commissioners Review (mid-April)

The Commissioners review the BAC recommendations and make any necessary changes to the budget. This will create the final proposed budget.

Public Hearing (early May)

Administration, the Commissioners, and the BAC meet for a public hearing to discuss public comments. The BAC then finalizes their budget recommendations.

Budget Adoption (mid-May)

The Commissioners approve and adopt the budget for the coming fiscal year via signed resolution. The adopted budget is then posted to the Sagadahoc County website, filed with the State Auditor, and distributed to Department Heads and all municipalities within the county.

Demographics

Population

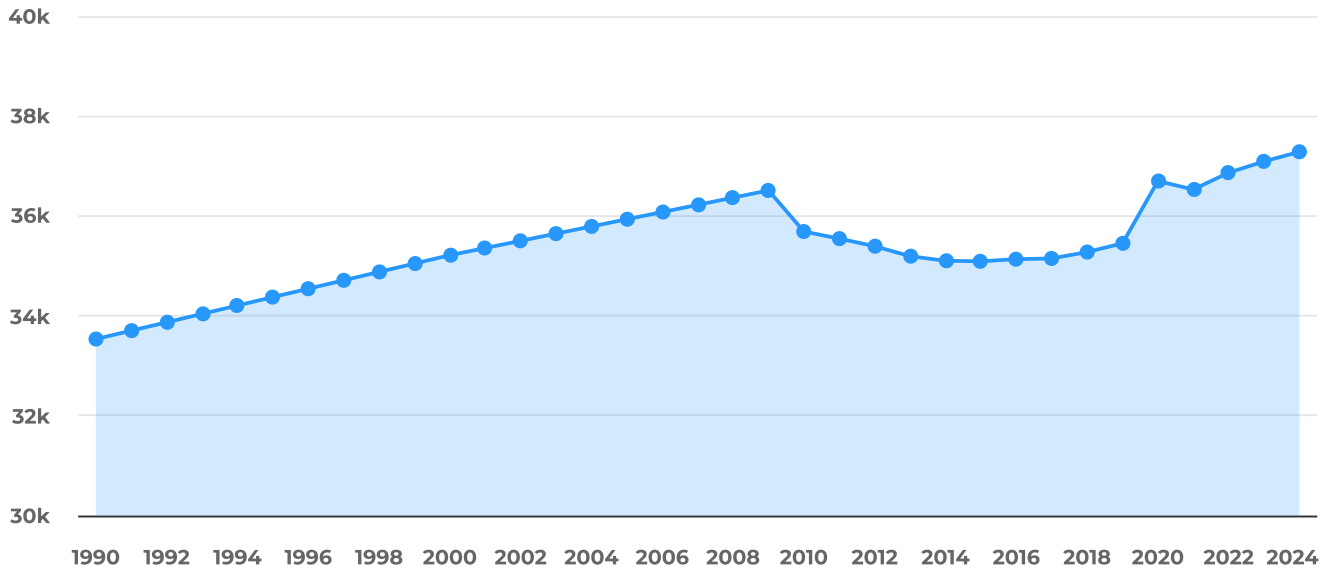
TOTAL POPULATION

37,285

0.52%
vs. 2023

GROWTH RANK

11 out of **16** Counties in Maine



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

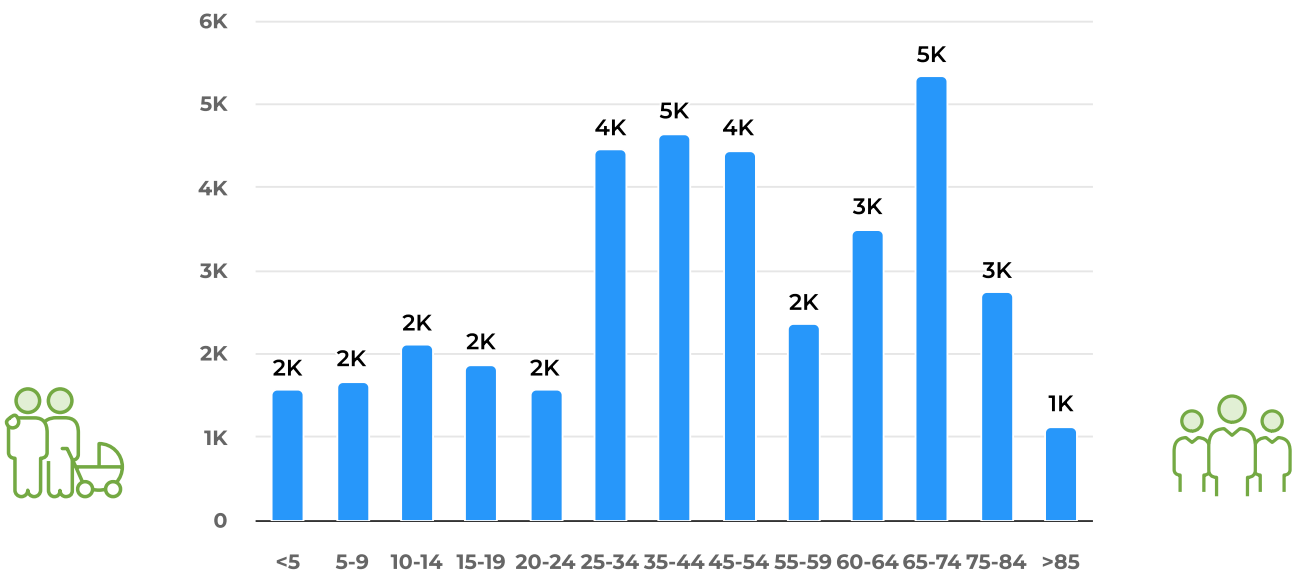
DAYTIME POPULATION

36,053

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

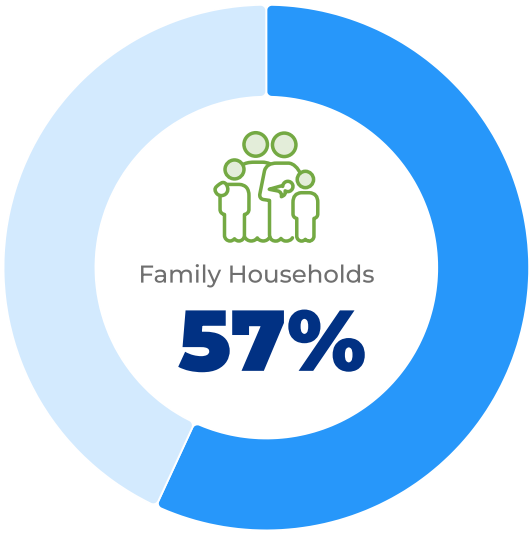
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

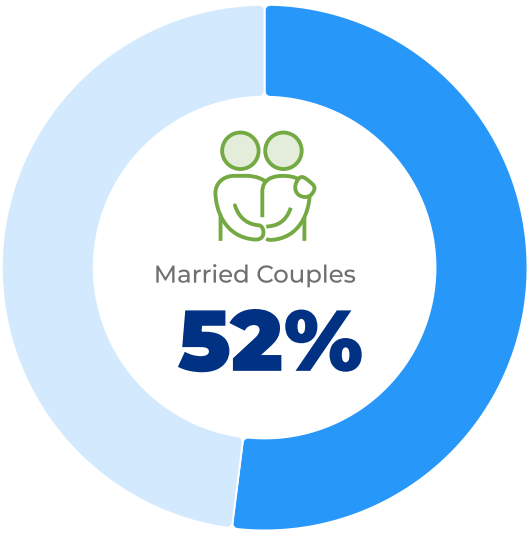
16,446

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



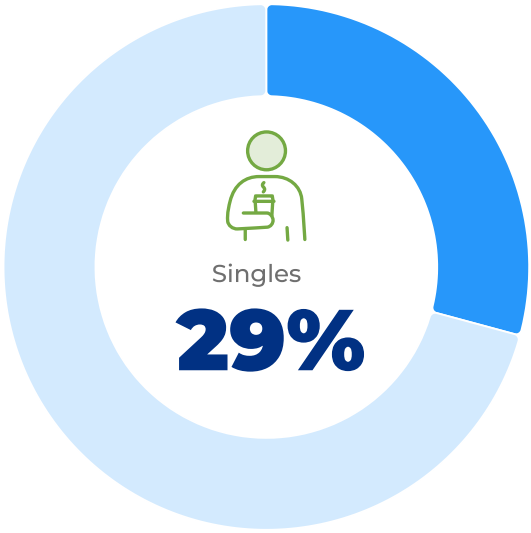
9%

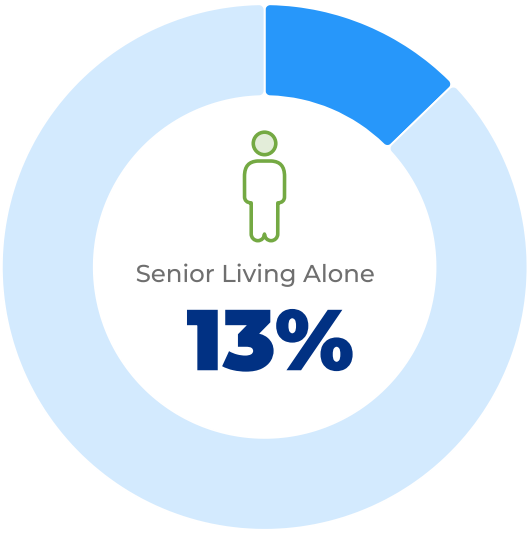
higher than state average



6%

higher than state average





-12%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

10%

4.25%
higher than state average

Median income

$87,806

17.49%
higher than state average

Below $25,000

14%

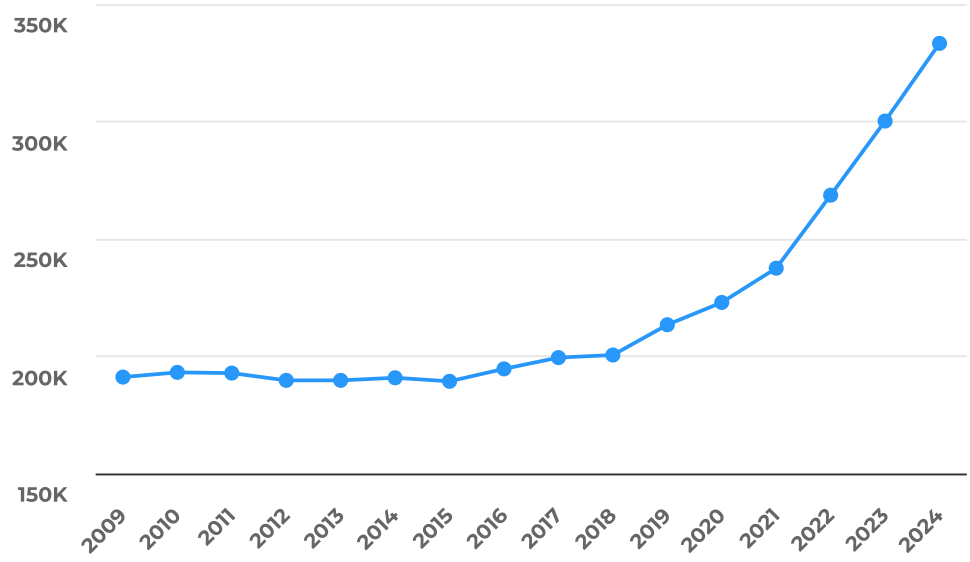
-7.25%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

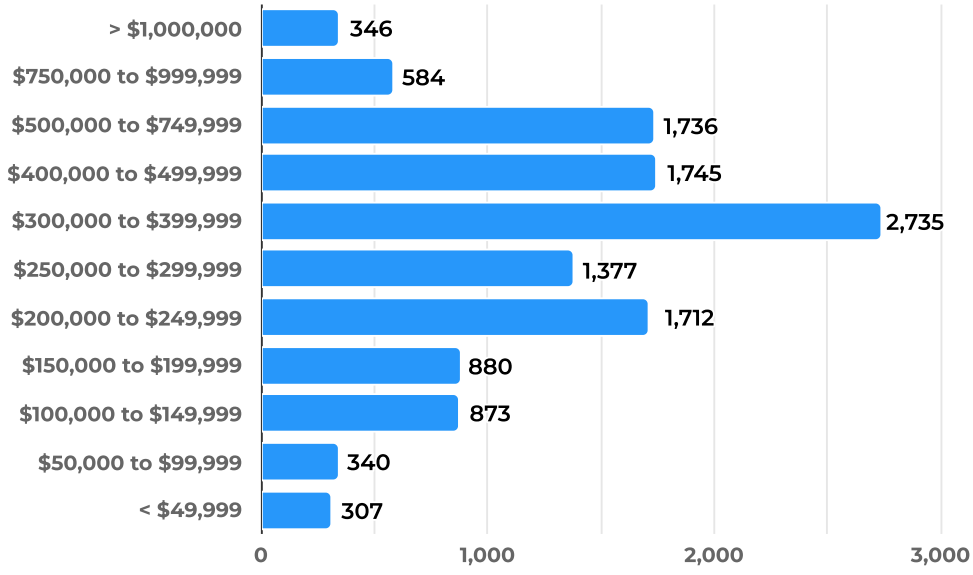
2024 MEDIAN HOME VALUE

$333,300



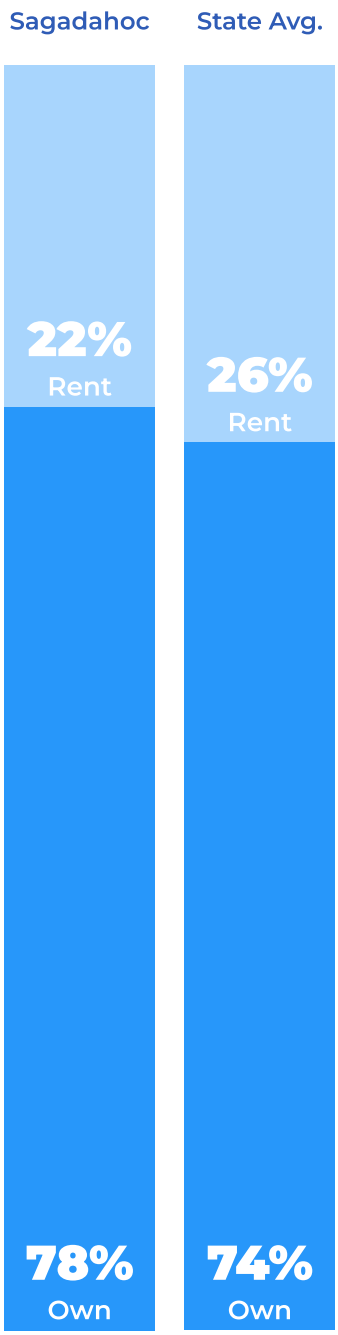
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

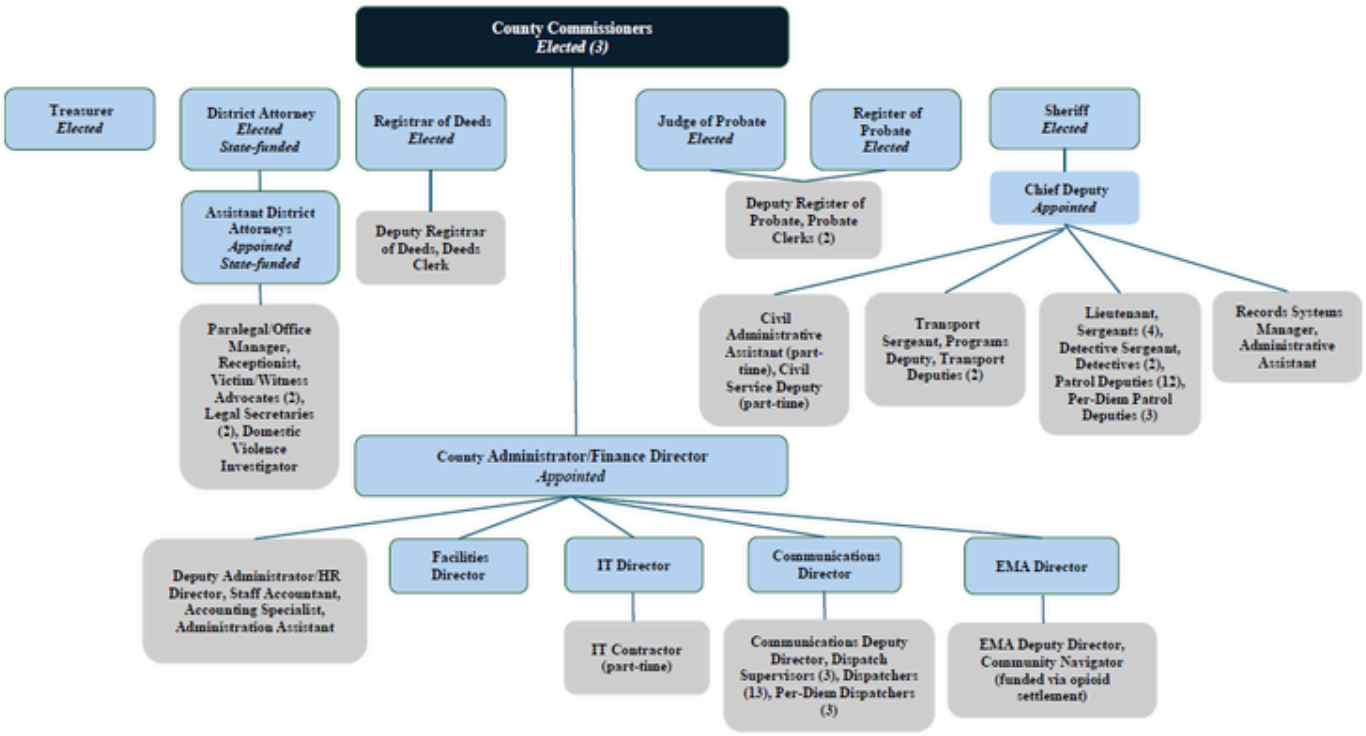
HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Organizational Chart

Sagadahoc County is operated by a staff of 83 employees across 11 departments. The staff comprises 8 elected officials, 3 appointed officials, 64 full-time employees, 2 part-time employees, and 6 per-diem employees.



History of the County

Sagadahoc County, Maine was established in 1854. The area was part of York County, then Lincoln County, before being incorporated as Sagadahoc County. Its name comes from the Sagadahoc River, an early name for the Kennebec River. Sagadahoc is the Abenaki word for the mouth of the big river, or where the river pours into the sea.

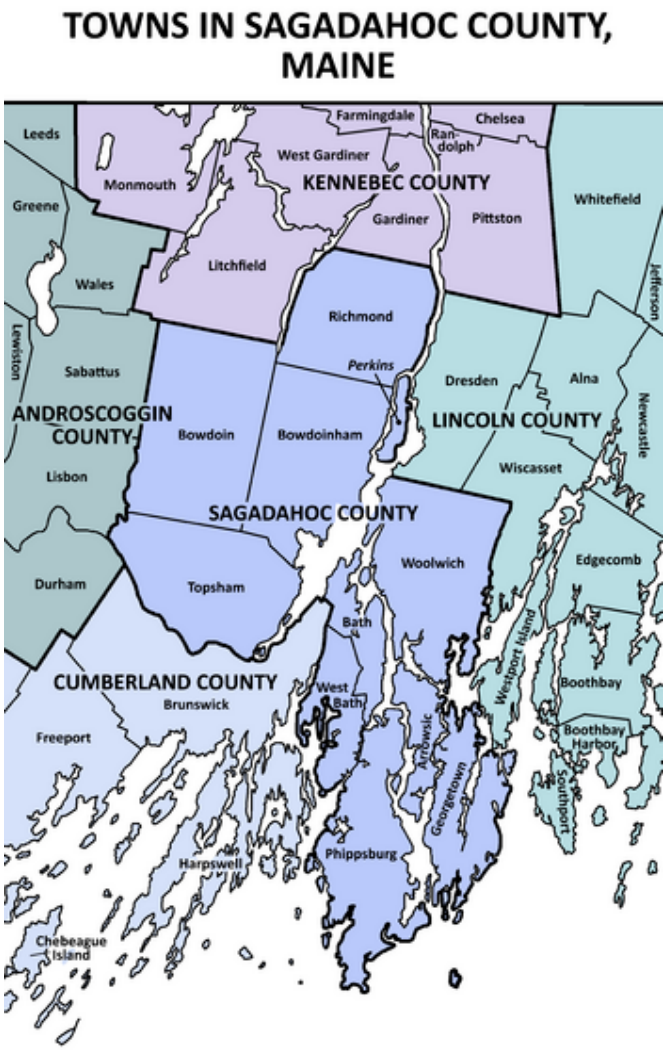
Before European arrival, the area was inhabited by various Native American tribes, often collectively called the Abenaki. In 1607, the English Popham colony was established in present-day Phippsburg, making it the first English attempt at settlement in this part of North America. The colonists built Fort St. George and an ocean-going ship called the Virginia before abandoning the settlement a year later. Permanent European settlement was re-established around 1715.

The region's economy has long been dominated by its maritime location. Shipbuilding became a major industry, particularly in Bath, the county seat, which is known as the "City of Ships". Other historical industries included farming, fishing, lumber production, feldspar quarrying, and fur trading. Today, shipbuilding remains a major industry, along with agriculture, fishing, tourism, and retail trade.

Sagadahoc County is physically the smallest county in Maine, covering a total area of 370 square miles. Water area makes up approximately 30% of the county. The county boundaries were established along waterways when the primary mode of transportation was by boat.

Sagadahoc County comprises three districts. District 1 represents Bowdoin and Topsham; District 2 represents Bath and Bowdoinham; and District 3 represents Arrowsic, Georgetown, Perkins Township, Phippsburg, Richmond, West Bath, and Woolwich.




TOWNS IN SAGADAHOC COUNTY, MAINE
Leeds
Farmingdale
Chelsea
Ran-dolph
West Gardiner
Monmouth
KENNEBEC COUNTY
Whitefield
Greene
Gardiner
Pittston
Litchfield
Wales
Richmond
Jefferson
Lewiston
Sabattus
Perkins
Dresden
Alna
ANDROSCOGGIN COUNTY
Bowdoin
Bowdoinham
LINCOLN COUNTY
Newcastle
Lisbon
Wiscasset
SAGADAHOC COUNTY
Durham
Topsham
Woolwich
Edgecomb
Bath
Westport Island
CUMBERLAND COUNTY
West Bath
Boothbay
Brunswick
Freeport
Boothbay Harbor
Arrowsic
Georgetown
Southport
Harpswell
Phippsburg
Chebeague Island

Executive Summary

The County Commissioners' adopted FY27 budget reflects expenditures of $18,799,533 and non-tax revenues of $4,591,389, resulting in $14,208,144 to be raised via tax appropriation. This represents a $1,2263,692 (9.76%) increase over FY26 tax appropriations.

The General Fund expenditures increased by $1,007,029 (7.14%), primarily due to personnel and benefits. Health insurance is projected to increase by $700,000 in the 2026-2027 plan year, and increases in the Deputy Sheriffs' wages and benefits per the collective bargaining agreement. The Sheriff's budget also includes the Mental Health Liaison (contract position), which was previously housed in the Corrections Fund. IT added funding for a managed service provider ($78,000), which will strengthen the County's infrastructure and cybersecurity. The District Attorney's budget comprises a position that was previously partially grant-funded and accounted for in Special Revenue in the Victim of Crimes Administrator budget. As the grant funding was discontinued, the statutorily required position is now reflected in the District Attorney's budget. The net impact of the lost grant revenue is $27,500. All remaining increases are marginal and result from inflation.

The Corrections Fund decreased by $107,877 (3.25%). The Mental Health Liaison (contract position) was previously funded via the Corrections fund balance, which is largely expended, and is now accounted for in the Sheriff's budget.

General Fund Reserves increased by $57,500 (57.50%) due to previously delayed funding. The Accrued Leave and Insurance Deductible reserves were not funded in previous fiscal years and are now depleted, requiring replenishment in FY27.

Capital funding increased by $152,161 (41.49%). Funding for projects was delayed for two fiscal years in anticipation of the jail bond being fully repaid, an effort to limit the tax increases in those years. The jail bond is now repaid and previously delayed funding is included in this budget. $100,000 of this increase relates to the jail. The jail took out a $2,000,000 line of credit for urgent capital repairs; Sagadahoc County is required to repay half of the principal in 10 years.

Personnel Changes

Several staffing changes occurred in FY26, which are reflected in the FY27 budget. These had no effect on the total number of personnel and resulted in an overall cost-savings. Administration combined four positions into two: the Administrator and Finance Director, and the Deputy Administrator and HR Director. The position of Staff Accountant was created to reallocate the work of these positions and allow for better segregation of duties within the small Finance office. Probate adjusted the two Probate Clerks from one full-time (37.5 hours) and one part-time (29.5 hours) to two 30-hour positions. The Lieutenant, who previously supervised Transport, moved entirely to the Sheriff's Office and supervisory responsibility was transitioned to the Transport Sergeant. The Sheriff's Office and Communications Department each took on an additional per diem position to support operations and reduce overtime costs. The EMA Department now includes a Community Navigator, funded fully via opioid settlement funds. The full-time Custodian position was eliminated in the FY27 budget.

Staffing History FY18 - FY27

Department		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
General Government		Number of Positions									
Administration	*Full-time*	3	3	3	3	4	4	5	5	5	5
	Part-time	2	2	2	2	1	1	0	0	0	0
	Elected	4	4	4	4	4	4	4	4	4	4
Facilities	*Full-time*	1	1	1	1	2	2	2	2	2	1
	Part-time	1	1	1	1	0	0	0	0	0	0
IT	*Full-time*	0	0	0	0	0	1	1	1	1	1
	Part-time	0	0	0	0	1	0	0	0	0	0
District Attorney	*Full-time*	4	4	4	5	6	6	7	7	7	7
	Part-time	1	1	1	1	0	0	0	0	0	0
	Full-time shared	1	1	1	0	0	0	0	0	0	0
Deeds	*Full-time*	2	2	2	2	2	2	2	2	2	2
	Part-time	0	0	0	0	0	0	0	0	0	0
	Elected	1	1	1	1	1	1	1	1	1	1
Probate	*Full-time*	1	1	1	1	1	1	2	2	2	3
	Part-time	1	1	1	1	1	1	0	1	1	0
	Elected	2	2	2	2	2	2	2	2	2	2
Corrections											
Transport	*Full-time*	4	4	4	4	4	4	4	3	4	4
	Full-time shared	1	1	1	1	1	1	1	1	0	0
	Per diem	1	1	1	1	0	0	0	1	1	1
Public Safety											
Sheriff	*Full-time*	19	19	19	19	19	19	20	22	23	23
	Full-time shared	1	1	1	1	1	1	1	1	0	0
	Elected	1	1	1	1	1	1	1	1	1	1
	Per diem	3	4	4	3	2	2	3	3	2	3
Civil	*Part-time*	2	2	2	2	2	2	2	3	3	3
Communications	*Full-time*	17	17	17	17	17	17	18	18	18	18
	Per diem	0	0	0	0	1	1	0	1	2	3
Emergency Management	*Full-time*	2	2	2	2	2	2	2	2	***3	3

Pay rate increases	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Non-union	3.0%	3.0%	3.0%	3.0%	3.0%	5.9%	6.0%	**3.2%	3.9%	3.3%
Transport & Sheriff Union	3.0%	3.5%	3.5%	3.0%	3.0%	3.0%	$5/hr	3.0%	3.0%	$4.50/hr
Communications Union	2.0%	4.0%	3.0%	3.0%	3.0%	*3.0%	3.0%	3.5%	3.5%	3.5%

*The Commissioners voted to give all Communications Union staff an additonal, unbudgeted wage increase of $5.00/hr to address persistent staffing challenges and improve employee retention.
**Additional 5% wage adjustment for select few positions earning well below the average salary of peers in other comparable counties and municipalities.
***Additional position is funded via opioid settlement funds and does not affect tax appropriations.

Department & Fund Relationship

10 - General Fund

General Government

- 201 Administration
- 204 HR & Employee Benefits
- 206 Insurance
- 210 Facilities
- 215 IT
- 220 District Attorney
- 230 Registry of Deeds
- 235 Probate
- 801 Debt Service
- 920 Public Agencies

Public Safety

- 401 Sheriff's Office
- 415 Civil
- 430 Communications
- 440 Emergency Management Agency

12 - Corrections

- 305 Transport
- 306 Two Bridges Regional Jail

20 - General Fund Reserves

- 202 Unemployment Reserve
- 203 Accrued Employee Leave Reserve
- 205 Emergency Contingency Reserve
- 208 Insurance Deductible Reserve
- 209 Fuel Reserve
- 211 ADA Accommodation Reserve

30 - Capital Reserves

- 510 Facilities Capital
- 515 IT Capital
- 601 Sheriff Capital
- 620 DA Capital
- 630 Communications Capital
- 640 EMA Capital

40 - Special Revenue

- 710 Victim of Crimes Act Administrator

Expense Categorization

The County breaks down departmental expenses into a few broad categories: Wages, Operating Expenses, and Purchased & Contractual Services.

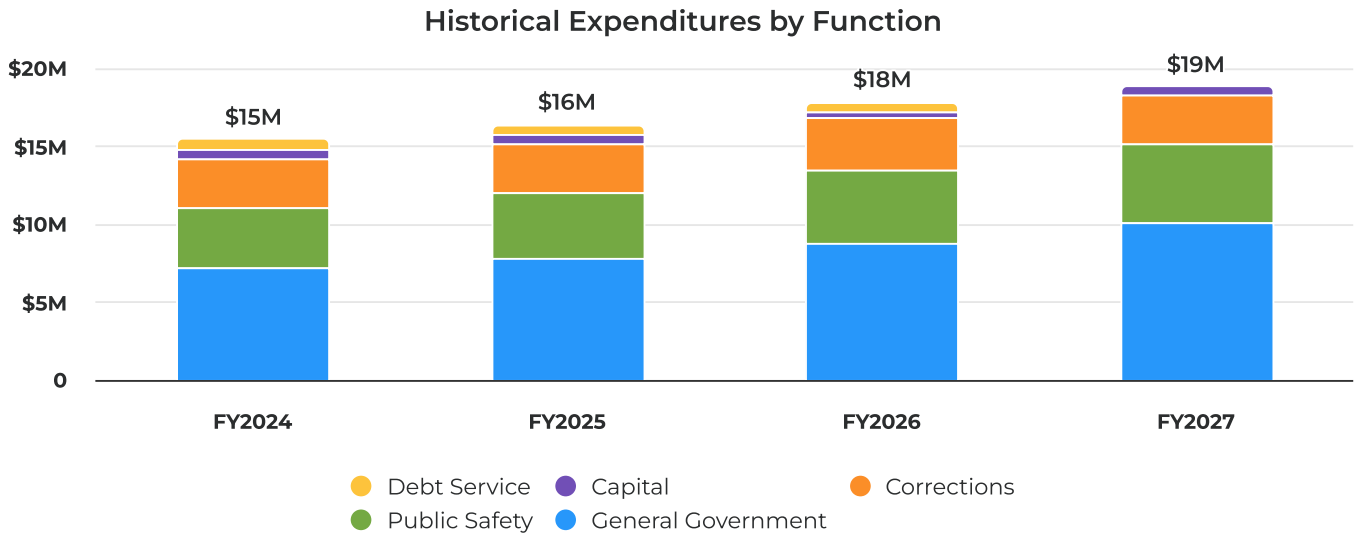
Wages: Personnel costs of running the department, including regular hours, overtime, holidays and paid time off, and special assignments.

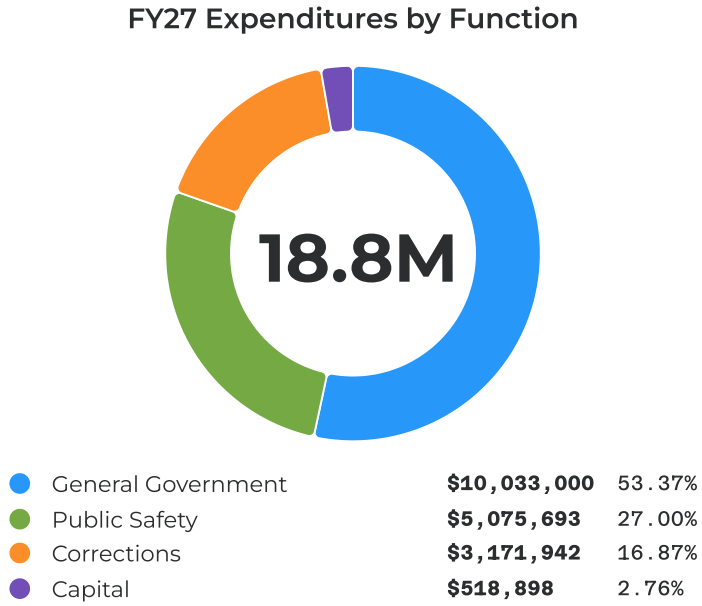
Operating Expenses: Day-to-day costs of running a department, such as office supplies, utilities, minor furniture and equipment, and software.

Purchased & Contractual Services: Outsourced or contracted work, such as legal and audit fees, consulting, training, and advertising.

Budget Summary By Function

Expenditures by Function



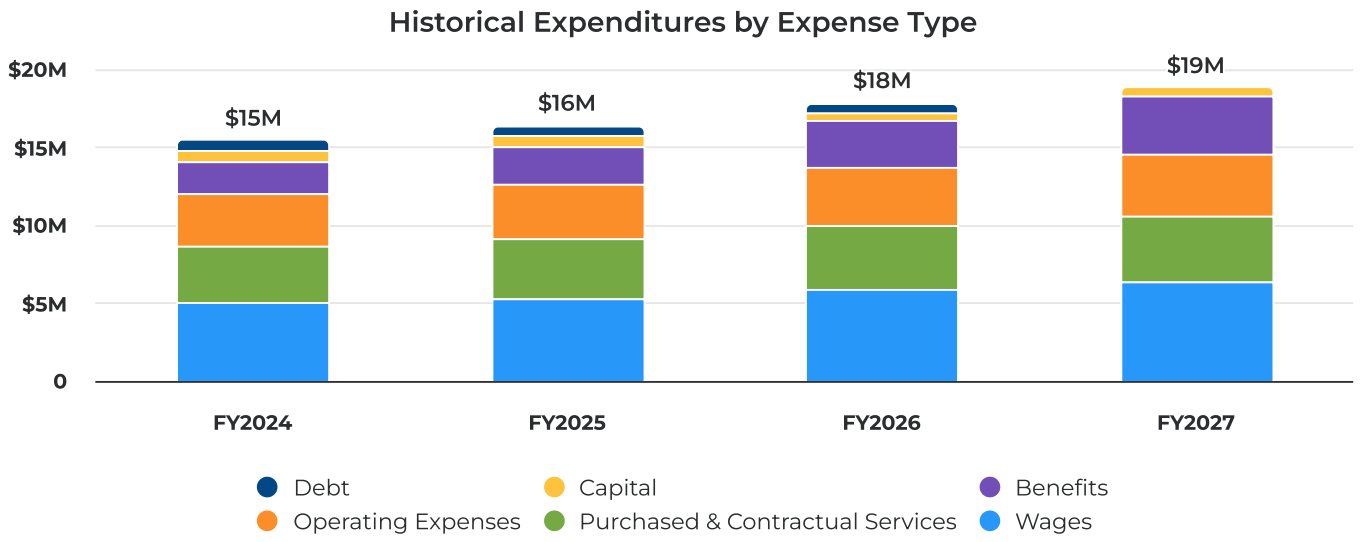


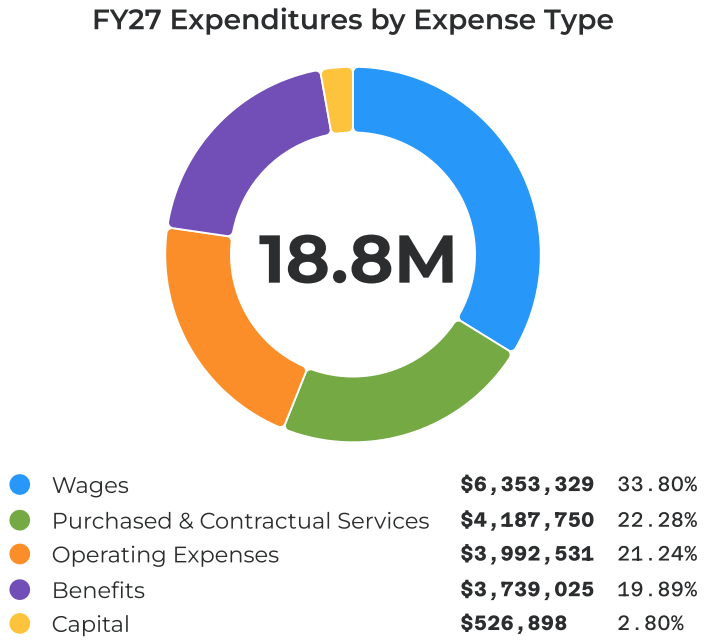
Expenditures by Function

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
General Government	$7,188,354	$7,784,404	$8,788,659	$10,033,000	14.16%
Admin	$537,750	$596,823	$660,978	$780,826	18.13%
Accrued EE Leave Reserve	$19,849	$35,023	-	$150,000	-
Employee Benefits	$2,003,754	$2,325,662	$2,855,300	$3,558,525	24.63%
Emergency Contingency Reserve	$27,880	-	$100,000	-	-100.00%
Insurance	$96,046	$105,925	$115,641	$128,500	11.12%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Insurance Deductible Reserve	-	$1,000	-	$7,500	-
Facilities	$232,953	$251,247	$286,431	$339,571	18.55%
IT	$172,150	$185,610	$232,082	$351,794	51.58%
District Attorney	$413,879	$419,896	$483,442	$576,944	19.34%
Deeds	$212,542	$217,388	$234,142	$240,367	2.66%
Probate	$253,772	$256,951	$298,205	$297,091	-0.37%
General Fund Transfers	$3,026,735	$3,181,409	$3,302,456	$3,500,674	6.00%
VOCA	$104,420	$108,888	$119,062	-	-100.00%
Public Agencies	$86,624	$98,582	$100,920	$101,208	0.29%
Corrections	$3,171,040	$3,122,652	$3,323,653	$3,171,942	-4.56%
Transport	$521,989	$476,775	$670,653	$671,942	0.19%
Two Bridges	$2,600,000	$2,600,000	$2,600,000	$2,500,000	-3.85%
Transport Surplus	$49,051	$45,877	$53,000	-	-100.00%
Public Safety	$3,776,414	$4,189,321	$4,682,630	$5,075,693	8.39%
Sheriff	$2,061,808	$2,245,009	$2,518,121	$2,792,642	10.90%
Civil	$26,624	$26,733	$30,210	$31,732	5.04%
Communications	$1,469,266	$1,586,343	$1,710,628	$1,769,148	3.42%
Emergency Management Agency	$218,716	$331,236	$423,671	$482,171	13.81%
Capital	$631,113	$566,387	$366,737	$518,898	41.49%
Facilities Capital	$324,230	$407,833	$131,000	$143,500	9.54%
IT Capital	$46,228	$8,013	-	$21,000	-
Sheriff Capital	$251,473	$138,637	$205,737	$312,898	52.09%
DA Capital	-	-	$30,000	-	-100.00%
Comms Capital	$6,405	$11,905	-	$1,500	-
EMA Capital	$2,778	-	-	$40,000	-
Debt Service	$656,000	$691,875	$630,375	-	-100.00%
Debt Service	$656,000	$691,875	$630,375	-	-100.00%
Total Expenditures	**$15,422,921**	**$16,354,640**	**$17,792,054**	**$18,799,533**	**5.66%**

Expenditures by Expense Type



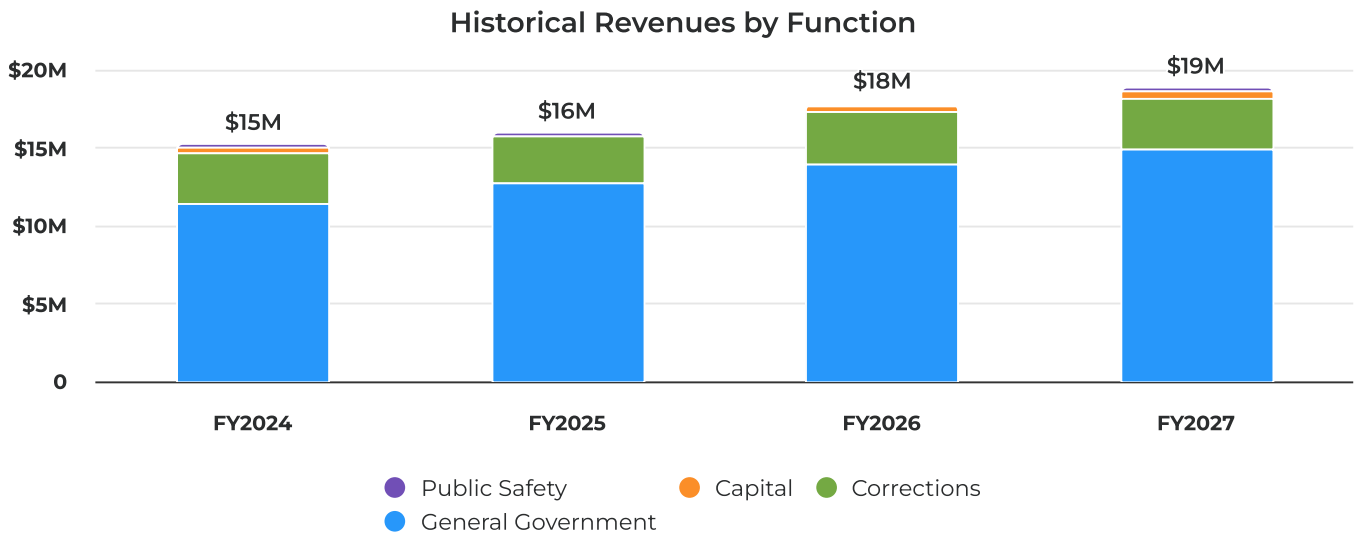


Expenditures by Expense Type

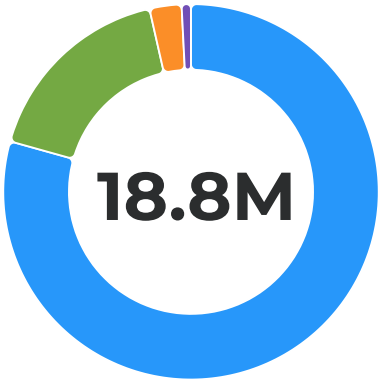
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$4,974,964	$5,292,279	$5,807,865	$6,353,329	9.39%
General Government	$1,467,317	$1,528,778	$1,631,647	$1,782,043	9.22%
Corrections	$266,859	$248,839	$292,218	$349,489	19.60%
Public Safety	$3,240,788	$3,514,662	$3,884,000	$4,221,797	8.70%
Operating Expenses	$3,297,096	$3,501,800	$3,847,366	$3,992,531	3.77%
General Government	$3,116,024	$3,316,573	$3,586,531	$3,724,501	3.85%
Corrections	$17,459	$11,279	$20,860	$19,730	-5.42%
Public Safety	$163,614	$173,947	$239,975	$248,300	3.47%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Purchased & Contractual Services	$3,679,633	$3,807,940	$4,076,181	$4,187,750	2.74%
General Government	$576,823	$585,537	$687,626	$978,331	42.28%
Corrections	$2,730,797	$2,721,691	$2,829,900	$2,603,823	-7.99%
Public Safety	$372,013	$500,712	$558,655	$605,596	8.40%
Benefits	$2,132,826	$2,443,482	$3,005,530	$3,739,025	24.40%
General Government	$2,025,952	$2,348,516	$2,877,855	$3,540,125	23.01%
Corrections	$106,874	$94,966	$127,675	$198,900	55.79%
Capital	$682,402	$617,264	$424,737	$526,898	24.05%
General Government	$2,238	$5,000	$5,000	$8,000	60.00%
Corrections	$49,051	$45,877	$53,000	-	-100.00%
Capital	$631,113	$566,387	$366,737	$518,898	41.49%
Debt	$656,000	$691,875	$630,375	-	-100.00%
Debt Service	$656,000	$691,875	$630,375	-	-100.00%
Total Expenditures	**$15,422,921**	**$16,354,640**	**$17,792,054**	**$18,799,533**	**5.66%**

Revenues by Function



FY27 Revenues by Function



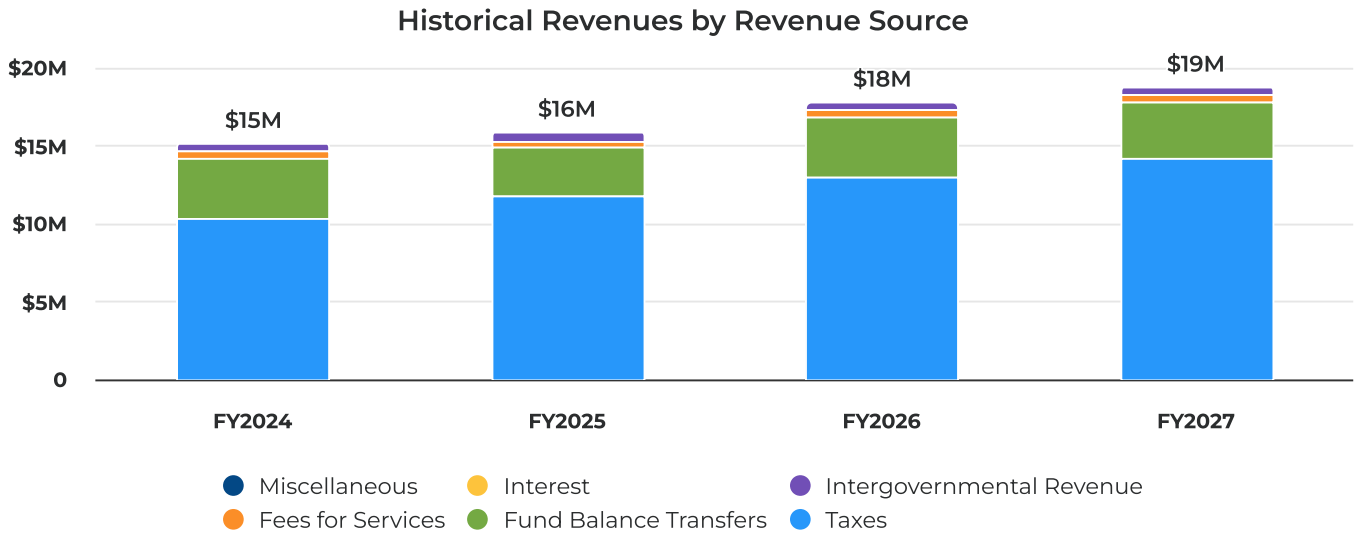
General Government	**$14,914,109**	79.33%
Corrections	**$3,215,776**	17.11%
Capital	**$518,898**	2.76%
Public Safety	**$150,750**	0.80%

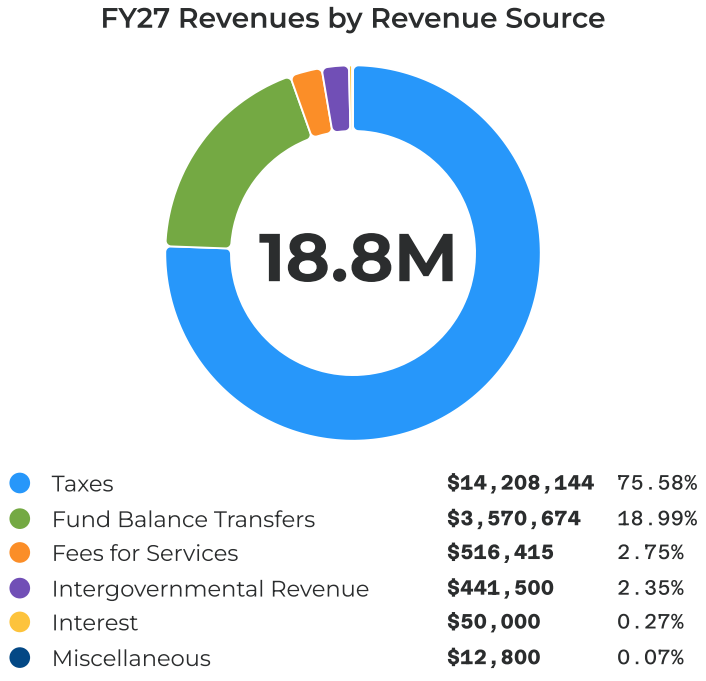
Revenues by Function

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
General Government	$11,444,082	$12,737,678	$13,952,414	$14,914,109	6.89%
Tax Revenue	$10,312,285	$11,781,052	$12,944,452	$14,208,144	9.76%
Admin	$81,980	$78,608	$40,500	$56,500	39.51%
Accrued EE Leave Reserve	-	-	-	$150,000	-
Emergency Contingency Reserve	-	-	$100,000	-	-100.00%
Insurance Deductible Reserve	-	-	-	$7,500	-
District Attorney	$7,220	$5,610	$5,000	$5,000	-
Deeds	$319,778	$339,235	$370,000	$414,000	11.89%
Probate	$124,583	$121,806	$123,400	$72,965	-40.87%
General Fund Transfers	$500,000	$300,000	$250,000	-	-100.00%
VOCA	$98,236	$111,367	$119,062	-	-100.00%
Corrections	$3,230,523	$2,975,668	$3,323,653	$3,215,776	-3.25%
Transport	$290,073	$318,563	$317,000	$321,500	1.42%
Two Bridges	$2,657,105	$2,657,105	$2,723,532	$2,824,276	3.70%
Transport Surplus	$283,345	-	$283,121	$70,000	-75.28%
Public Safety	$224,597	$195,429	$149,250	$150,750	1.01%
Sheriff	$120,422	$122,608	$131,250	$131,450	0.15%
Civil	-	-	$18,000	$17,000	-5.56%
Emergency Management Agency	$104,175	$72,821	-	$2,300	-
Capital	$292,410	-	$366,737	$518,898	41.49%
Facilities Capital	$62,500	-	$131,000	$143,500	9.54%
IT Capital	$35,000	-	-	$21,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Sheriff Capital	$180,410	-	$205,737	$312,898	52.09%
DA Capital	-	-	$30,000	-	-100.00%
Comms Capital	$14,500	-	-	$1,500	-
EMA Capital	-	-	-	$40,000	-
Total Revenues	**$15,191,612**	**$15,908,775**	**$17,792,054**	**$18,799,533**	**5.66%**

Revenues by Revenue Source





Revenues by Revenue Source

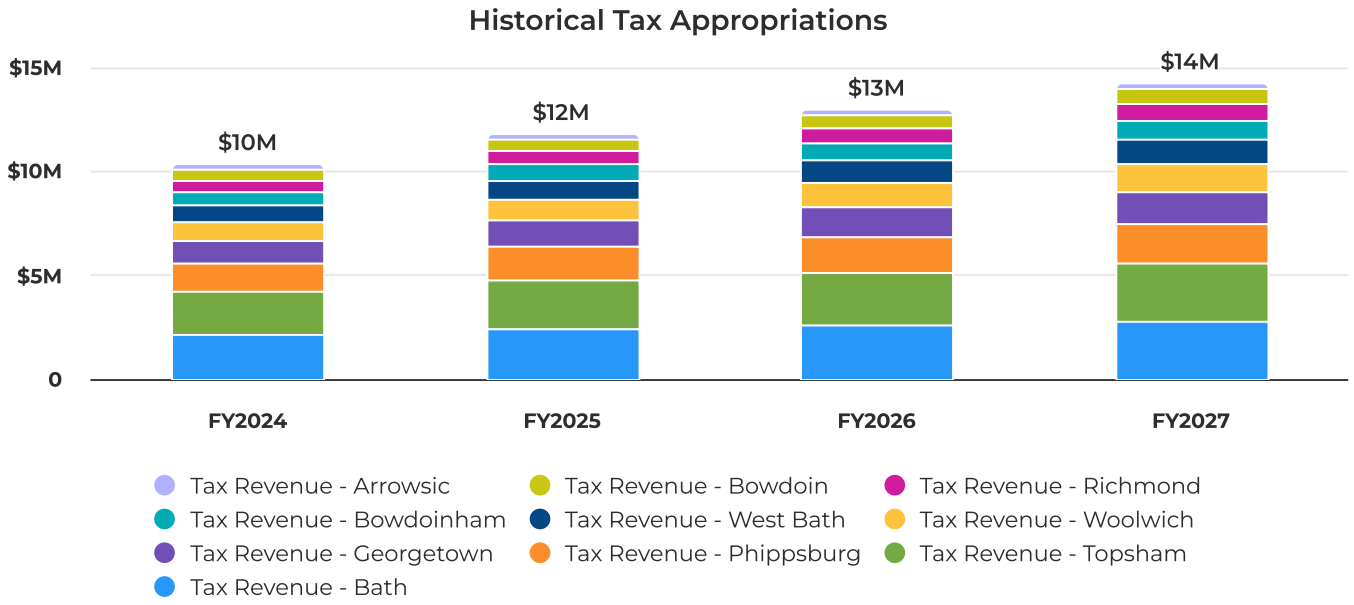
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Taxes	$10,312,285	$11,781,052	$12,944,452	$14,208,144	9.76%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Tax Revenue	$10,312,285	$11,781,052	$12,944,452	$14,208,144	9.76%
Intergovernmental Revenue	$529,190	$534,164	$443,375	$441,500	-0.42%
Transport	$287,887	$315,122	$310,000	$315,000	1.61%
Sheriff	$116,112	$118,943	$126,500	$126,500	-
Emergency Management Agency	$104,175	$72,821	-	-	-
VOCA	$21,016	$27,277	$6,875	-	-100.00%
Fees for Services	$457,088	$473,456	$523,750	$516,415	-1.40%
District Attorney	$7,220	$5,610	$5,000	$5,000	-
Deeds	$319,778	$339,235	$370,000	$414,000	11.89%
Probate	$124,435	$121,580	$123,200	$72,965	-40.78%
Transport	$2,186	$3,441	$4,000	$3,500	-12.50%
Sheriff	$3,469	$3,590	$3,550	$3,950	11.27%
Civil	-	-	$18,000	$17,000	-5.56%
Miscellaneous	$6,198	$1,302	$4,900	$12,800	161.22%
Admin	$5,210	$1,001	$500	$6,500	1,200.00%
Probate	$148	$226	$200	-	-100.00%
Transport	-	-	$3,000	$3,000	-
Sheriff	$840	$75	$1,200	$1,000	-16.67%
Emergency Management Agency	-	-	-	$2,300	-
Interest	$76,770	$77,607	$40,000	$50,000	25.00%
Admin	$76,770	$77,607	$40,000	$50,000	25.00%
Fund Balance Transfers	$3,810,080	$3,041,195	$3,835,577	$3,570,674	-6.91%
Accrued EE Leave Reserve	-	-	-	$150,000	-
Emergency Contingency Reserve	-	-	$100,000	-	-100.00%
Insurance Deductible Reserve	-	-	-	$7,500	-
Two Bridges	$2,657,105	$2,657,105	$2,723,532	$2,824,276	3.70%
Transport Surplus	$283,345	-	$283,121	$70,000	-75.28%
General Fund Transfers	$500,000	$300,000	$250,000	-	-100.00%
Facilities Capital	$62,500	-	$131,000	$143,500	9.54%
IT Capital	$35,000	-	-	$21,000	-
Sheriff Capital	$180,410	-	$205,737	$312,898	52.09%
DA Capital	-	-	$30,000	-	-100.00%
Comms Capital	$14,500	-	-	$1,500	-
EMA Capital	-	-	-	$40,000	-
VOCA	$77,220	$84,090	$112,187	-	-100.00%
Total Revenues	**$15,191,612**	**$15,908,775**	**$17,792,054**	**$18,799,533**	**5.66%**

Tax Appropriation

Tax appropriations necessary to fund FY27 operations amount to $14,218,165, an increase of $1,273,715 (9.84%) over FY26.

Municipality	Valuation	Percentage of Valuation	Tax Levy
Arrowsic	$180,000,000	1.96%	$278,697
Bath	$1,805,500,000	19.68%	$2,795,490
Bowdoin	468,000,000	5.10%	$724,613
Bowdoinham	537,100,000	5.85%	$831,602
Georgetown	1,011,300,000	11.02%	$1,565,814
Phippsburg	1,207,350,000	13.16%	$1,869,362
Richmond	530,250,000	5.78%	$820,996
Topsham	1,803,200,000	19.65%	$2,791,928
West Bath	771,350,000	8.41%	$1,194,295
Woolwich	862,450,000	9.40%	$1,335,347
Total	9,176,500,000	100.00%	$14,208,144



Appropriations by Municipality

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Tax Revenue - Arrowsic	$193,570	$235,816	$270,502	$278,697	3.03%
Tax Revenue - Bath	$2,094,312	$2,400,726	$2,547,763	$2,795,490	9.72%
Tax Revenue - Bowdoin	$550,151	$592,275	$649,573	$724,613	11.55%

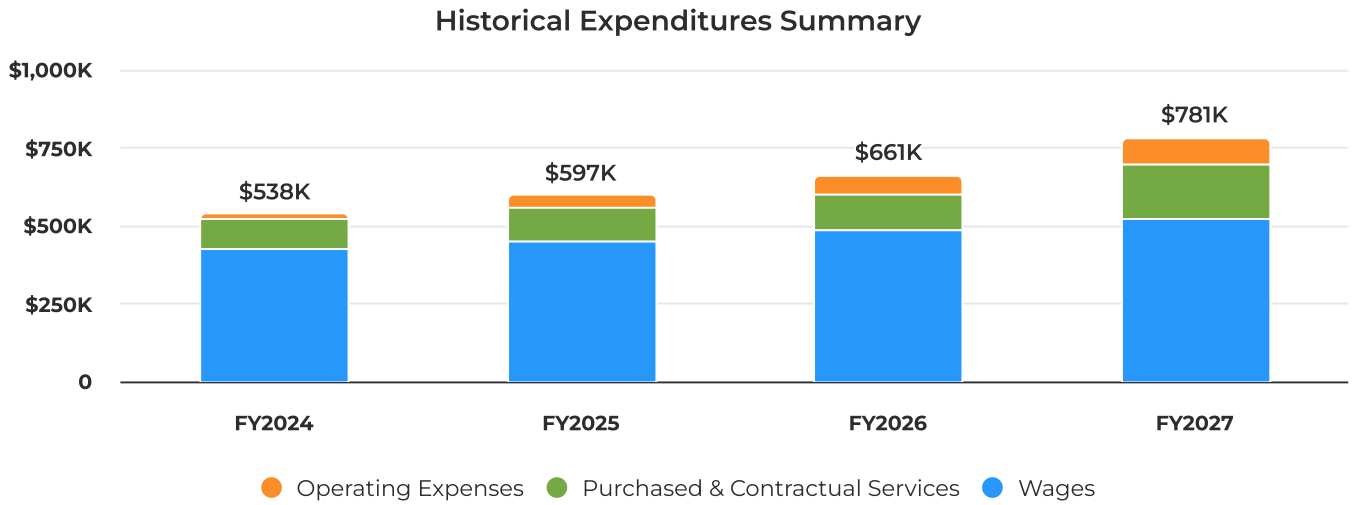
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Tax Revenue - Bowdoinham	$617,830	$758,178	$810,432	$831,602	2.61%
Tax Revenue - Georgetown	$1,106,199	$1,264,529	$1,445,744	$1,565,814	8.31%
Tax Revenue - Phippsburg	$1,376,416	$1,605,293	$1,777,124	$1,869,362	5.19%
Tax Revenue - Richmond	$608,862	$631,749	$698,797	$820,996	17.49%
Tax Revenue - Topsham	$2,072,970	$2,348,965	$2,526,601	$2,791,928	10.50%
Tax Revenue - West Bath	$818,044	$925,588	$1,073,037	$1,194,295	11.30%
Tax Revenue - Woolwich	$873,931	$1,017,933	$1,144,879	$1,335,347	16.64%
Total Revenues	**$10,312,285**	**$11,781,052**	**$12,944,452**	**$14,208,144**	**9.76%**

Administration

The Administration department is responsible for overseeing the day-to-day operations of all offices controlled by the County Commissioners, as well as managing long-term strategic planning and goals. This department consists of 5 full-time employees: County Administrator/Finance Director, Deputy Administrator/HR Director, Administration Assistant, Accounting Specialist, and Staff Accountant.

The FY27 Admin budget reflects an 18.13% increase over FY26. This is almost exclusively due to legal fees, which requires a $75,000 increase. There is also an increase in Software, as the version of financial software used by the County will no longer be supported effective 1/1/27 and requires migration to the cloud platform. All remaining increases are minor and related to inflation.

Staffing numbers have remained stable for many years and there is no increase in this request in the present budget. However, the responsibilities in the department were realigned in FY26 to better staff the needs of the department. The positions of Administrator and Finance Director were combined into one position, as were the Deputy Administrator and HR Director, as the Deputy Administrator role was previously filled by the Finance Director. Combining the Administrator and Finance Director positions led to the creation of the Staff Accountant position, allowing the Administrator/Finance Director to shift routine work to the new position and focus more on overseeing and leading the County. This move will support Finance in ensuring reporting and reconciliations remain timely, and provides greater segregation of duties. The Staff Accountant position will likely be filled early in FY27. Wages reflect a 3.3% cost-of-living adjustment for FY27.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$422,726	$450,838	$485,828	$518,726	6.77%
Operating Expenses	$15,070	$36,697	$62,500	$83,050	32.88%
Purchased & Contractual Services	$99,954	$109,287	$112,650	$179,050	58.94%
Total Expenditures	**$537,750**	**$596,823**	**$660,978**	**$780,826**	**18.13%**

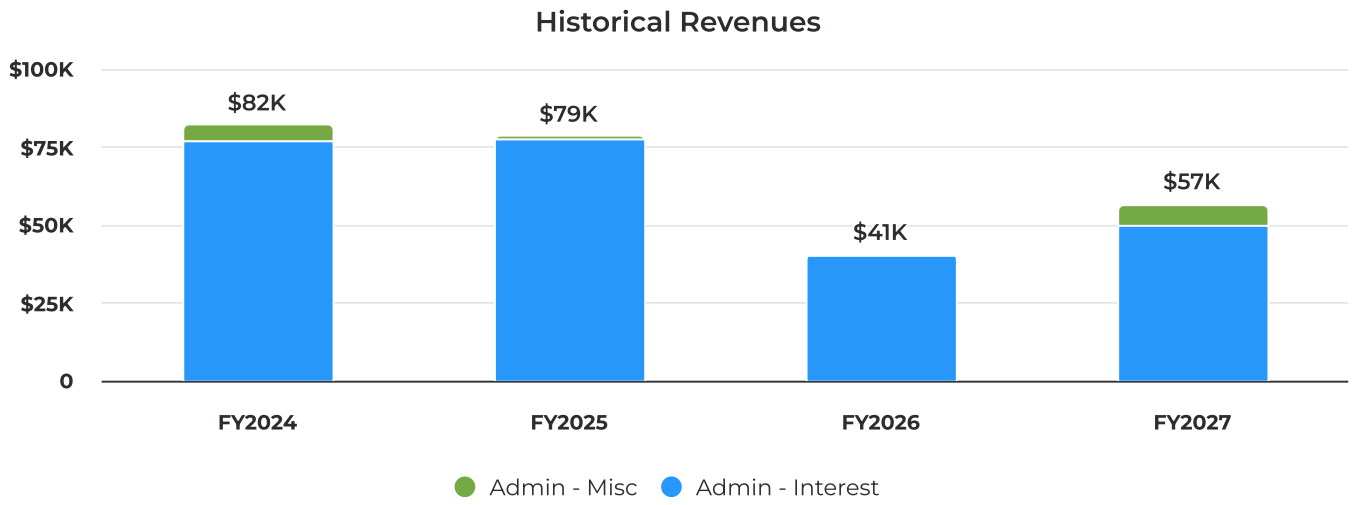
Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Admin					
Wages					
Admin - Administrator/Finance Director Wages	-	-	-	$139,796	-
Admin - Administrator Wages	$104,020	$114,074	$114,691	-	-100.00%
Admin - Deputy Administrator/HR Director	-	-	-	$122,338	-
Admin - Deputy Administrator Wages	-	$1,924	$10,400	-	-100.00%
Admin - Finance Director Wages	$88,014	$96,199	$99,112	-	-100.00%
Admin - Admin Asst Wages	$46,663	$40,566	$54,080	$55,865	3.30%
Admin - Bookkeeper Wages	$64,893	$67,040	$69,701	$72,001	3.30%
Admin - HR Director Wages	$80,476	$87,087	$90,626	-	-100.00%
Admin - Staff Accountant Wages	-	-	-	$80,000	-
Admin - Elected Official Wages	$37,610	$43,878	$45,718	$47,227	3.30%
Admin - Overtime Wages	$1,049	$70	$1,500	$1,500	-
Total Wages	$422,726	$450,838	$485,828	$518,726	6.77%
Operating Expenses					
Admin - Board of Assessment Review	$110	$238	$300	$300	-
Admin - Office Supplies	$2,373	$4,579	$6,000	$6,000	-
Admin - Books/Periodicals	$485	$365	$500	$750	50.00%
Admin - Postage	$834	$1,171	$1,000	$1,000	-
Admin - Training/Professional Development	$1,850	$377	$1,500	$1,500	-
Admin - Travel	$1,390	$363	$1,000	$1,000	-
Admin - Misc.	$1,085	$391	$1,200	$1,500	25.00%
Admin - Computer	$356	-	$1,000	$1,000	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Equipment					
Admin - Software	$6,588	$29,212	$45,000	$65,000	44.44%
Admin - Contingency	-	-	$5,000	$5,000	-
Total Operating Expenses	$15,070	$36,697	$62,500	$83,050	32.88%
Purchased & Contractual Services					
Admin - Training/Professional Development	$5,391	$5,939	$7,000	$8,750	25.00%
Admin - Dues/Memberships	$12,374	$12,256	$14,000	$15,000	7.14%
Admin - Legal Fees	$66,210	$60,858	$50,000	$110,000	120.00%
Admin - Professional Services	$4,897	$16,968	$8,000	$10,000	25.00%
Admin - Audit Services	$2,225	$5,000	$30,350	$31,700	4.45%
Admin - Telephone	$513	$473	$600	$600	-
Admin - Equipment Repairs & Maintenance	-	-	$1,000	$1,000	-
Admin - Copier Lease & Maintenance	$7,198	$7,361	-	-	-
Admin - Advertising	$1,102	$1,905	$1,200	$1,500	25.00%
Admin - Printing	$45	-$1,473	$500	$500	-
Total Purchased & Contractual Services	$99,954	$109,287	$112,650	$179,050	58.94%
Total Admin	$537,750	$596,823	$660,978	$780,826	18.13%
Total Expenditures	**$537,750**	**$596,823**	**$660,978**	**$780,826**	**18.13%**

Revenues

Revenue sources for Administration include the interest earned on the General Fund bank account, as well as small miscellaneous fees or rebates received during the year. Interest is budgeted conservatively as rates can be volatile, but historically has exceeded budget. FY27 also includes the addition of communications towers revenue, which may come to fruition if the County is able to find public or private entities to lease space on the new communications towers, currently under construction and slated to go online in early FY27.



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Admin - Misc	$5,210	$1,001	$500	$6,500	1,200.00%
Admin - Interest	$76,770	$77,607	$40,000	$50,000	25.00%
Total Revenues	**$81,980**	**$78,608**	**$40,500**	**$56,500**	**39.51%**

Personnel Summary

The Administration department is composed of five full-time employees: County Administrator/Finance Director, Deputy Administrator/Human Resources Director, Accounting Specialist, Staff Accountant, and Administration Assistant.

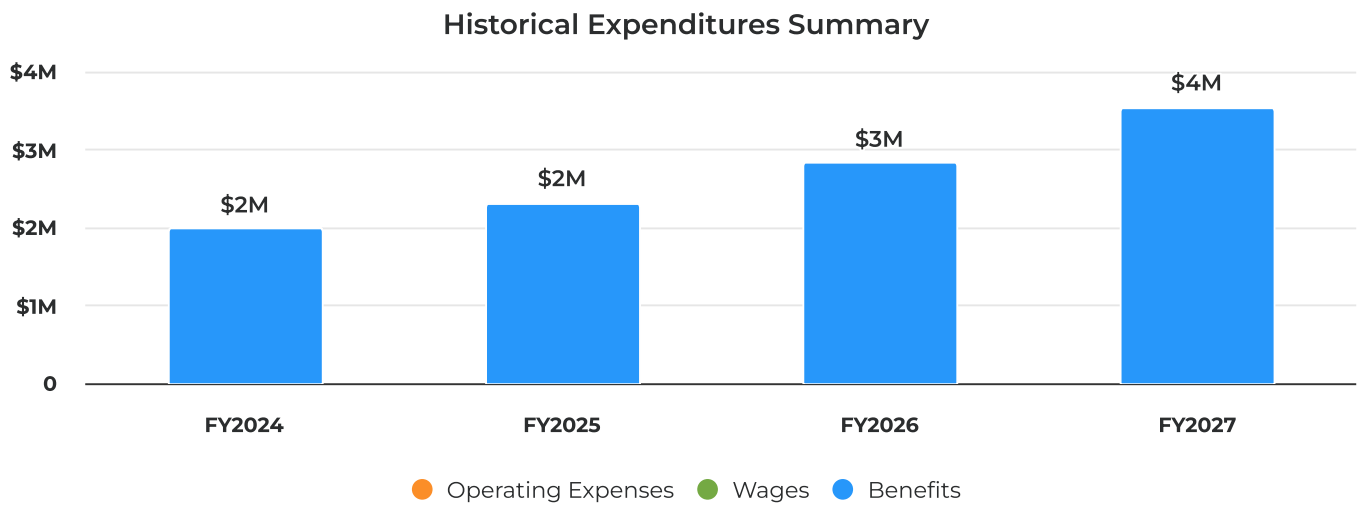
Summary of Goals

This budget redistributes and stabilizes the workload in Administration, ensuring operations remain efficient and current. It also adequately funds legal expenses, which are on track to exceed budget in FY26 by more than double what was budgeted. While there were unique legal situations in FY26, some will certainly continue into FY27. This budget also addresses the need to update the financial software as the current version will no longer be supported in FY27.

HR & Benefits

HR & Benefits houses expenditures related to the entire workforce, including insurances, safety and ergonomics, and county-wide trainings and events.

The increase in FY27 is attributable to the increase in health insurance. Being self-funded, the County must ensure funds are available to pay for all potential claims. Any funds raised but not expended in previous years are carried forward to create a fund balance, which can then be used to offset future increases. However, the claims experience has been at the absolute maximum for several years, depleting any prior fund balance and increasing costs for the current year. This resulted in a 25% increase in health insurance costs for plan year 2026-2027. The County will explore options for the coming year to find a path toward some degree of savings in this line item. The County was able to find savings by eliminating short-term disability coverage, as this type of leave will now be covered under Maine Paid Family Medical Leave. This eliminated $13,500 from the budget.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$14,377	$12,369	$17,600	$12,400	-29.55%
Operating Expenses	$1,553	$5,461	$6,000	$6,000	-
Benefits	$1,987,824	$2,307,832	$2,831,700	$3,540,125	25.02%
Total Expenditures	**$2,003,754**	**$2,325,662**	**$2,855,300**	**$3,558,525**	**24.63%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Employee Benefits					
Wages					
Employee Benefits - Health Insurance Buyout	$12,620	$11,700	$15,600	$10,400	-33.33%
Employee Benefits - Fitness	$1,756	$669	$2,000	$2,000	-
Total Wages	$14,377	$12,369	$17,600	$12,400	-29.55%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Operating Expenses					
Employee Benefits - HR Programming	$1,553	$5,461	$6,000	$6,000	-
Total Operating Expenses	$1,553	$5,461	$6,000	$6,000	-
Benefits					
Employee Benefits - Workers Comp	$128,788	$82,945	$100,000	$110,000	10.00%
Employee Benefits - Disability Insurance	$11,196	$11,840	$13,500	-	-100.00%
Employee Benefits - Group Life	$37,169	$37,887	$47,000	$50,000	6.38%
Employee Benefits - FSA	$2,921	$1,383	$3,000	$3,000	-
Employee Benefits - 457(b) Plans	$25,173	$28,633	$31,000	$20,000	-35.48%
Employee Benefits - Maine Public Employees Retirement System	$478,091	$498,496	$550,000	$580,000	5.45%
Employee Benefits - Health Insurance	$963,224	$1,224,595	$1,600,000	$2,268,225	41.76%
Employee Benefits - Dental Insurance	-	$14,722	$17,000	$18,000	5.88%
Employee Benefits - Vision Insurance	-	$1,791	$2,200	$2,500	13.64%
Employee Benefits - FICA Taxes	$339,117	$405,036	$465,000	$485,000	4.30%
Employee Benefits - Safety/Ergonomics	$545	$505	$1,600	$2,000	25.00%
Employee Benefits - YMCA Passes	$1,600	-	$1,400	$1,400	-
Total Benefits	$1,987,824	$2,307,832	$2,831,700	$3,540,125	25.02%
Total Employee Benefits	$2,003,754	$2,325,662	$2,855,300	$3,558,525	24.63%
Total Expenditures	**$2,003,754**	**$2,325,662**	**$2,855,300**	**$3,558,525**	**24.63%**

Personnel Summary

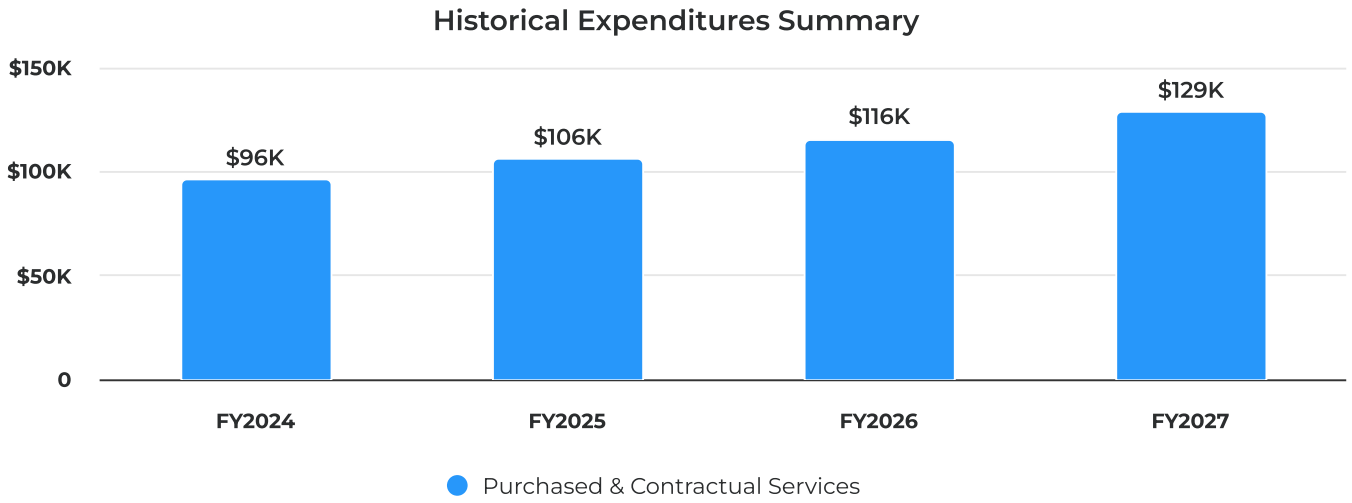
Sagadahoc County is operated by a staff of 83 employees across 11 departments. The staff comprises 8 elected officials, 3 appointed officials, 64 full-time employees, 2 part-time employees, and 6 per-diem employees.

Summary of Goals

The County aims to provide a comprehensive and competitive benefit package to attract and retain the capable and hardworking workforce.

Insurance

The Insurance budget reflects property, casualty, general liability, and bond insurance for County buildings and staff, which is increasing by 11.12% in FY27. Insurance runs on a calendar year and coverage is provided by the Maine County Commissioners Association self-funded risk pool, in which the counties share liability to reduce premiums. CY26 saw a 10.61% increase, with an additional 10% increase estimated for CY27.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change
Purchased & Contractual Services	$96,046	$105,925	$115,641	$128,500	-10.01%
Total Expenditures	**$96,046**	**$105,925**	**$115,641**	**$128,500**	**-10.01%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Insurance					
Purchased & Contractual Services					
Insurance - Property/Casualty/Liability	$94,610	$104,489	$114,141	$127,000	11.27%
Insurance - Public Official Bonds	$1,436	$1,436	$1,500	$1,500	-
Total Purchased & Contractual Services	$96,046	$105,925	$115,641	$128,500	11.12%
Total Insurance	$96,046	$105,925	$115,641	$128,500	11.12%
Total Expenditures	**$96,046**	**$105,925**	**$115,641**	**$128,500**	**11.12%**

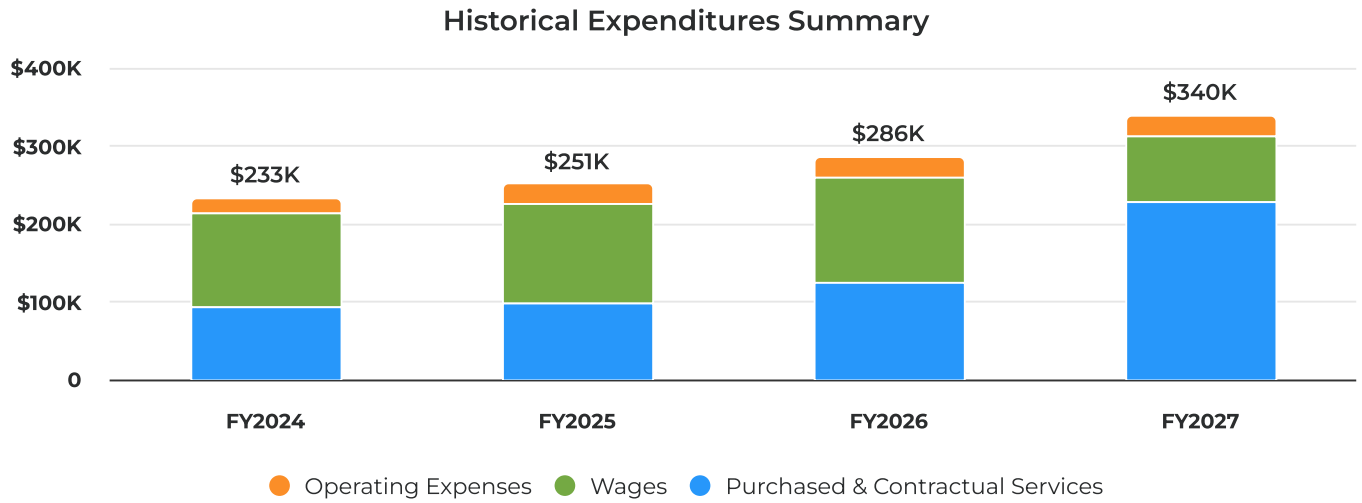
Summary of Goals

By participating in the MCCA Risk Pool, the County has sufficient coverage to weather storms for a reasonable cost.

Facilities

The Facilities department is responsible for the operations and maintenance of the courthouse and administrative building. This includes utilities, grounds work, general repairs, and extensive capital planning. The historic section of the courthouse was built in 1869 and requires any maintenance to conform with historic preservation ordinances while improving accessibility. The addition was built in 1986 and has begun needing repairs as well. In the last three years, the county has invested in new roofs, brick repointing, wall sealant, and an elevator upgrade. These projects will sustain the courthouse for years to come. Repairs in the near future will be smaller in scale, such as replacing HVAC components and repairing the granite steps.

The Facilities department is requesting a 18.55% increase in the FY27 budget. The full-time custodian position was eliminated and replaced with a contracted service provider. While this appears to be an increase within the Facilities department, the cost is offset by reductions in benefits and payroll taxes, which saved $7,000. Most other costs are either flat or have minor inflationary increases. The largest variation in the FY27 budget is the addition of $11,000 in Professional Services for a facilities condition assessment. Requested by the County Commissioners, this will evaluate the present condition of the county buildings and critical systems and create a maintenance timeline for future capital planning.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$121,728	$125,814	$135,206	$86,144	-36.29%
Operating Expenses	$19,552	$26,799	$26,900	$26,702	-0.74%
Purchased & Contractual Services	$91,673	$98,634	$124,325	$226,725	82.36%
Total Expenditures	**$232,953**	**$251,247**	**$286,431**	**$339,571**	**18.55%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Facilities					
Wages					

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Facilities - Facilities Director Wages	$72,671	$75,085	$80,392	$83,045	3.30%
Facilities - Custodian Wages	$47,978	$48,400	$51,314	-	-100.00%
Facilities - Overtime Wages	$1,079	$2,330	$500	-	-100.00%
Facilities - Vehicle Stipend	-	-	$3,000	$3,099	3.30%
Total Wages	$121,728	$125,814	$135,206	$86,144	-36.29%
Operating Expenses					
Facilities - General Supplies	$6,755	$7,752	$8,400	$7,702	-8.31%
Facilities - Sand/Salt	$1,464	$1,643	-	$500	-
Facilities - Heating Fuel	$8,968	$15,075	$16,500	$16,500	-
Facilities - Minor Equipment	$1,586	$1,851	$2,000	$2,000	-
Facilities - Vehicles Gasoline	$780	$478	-	-	-
Total Operating Expenses	$19,552	$26,799	$26,900	$26,702	-0.74%
Purchased & Contractual Services					
Facilities - Professional Services	-	-	$18,600	$116,000	523.66%
Facilities - Vehicles Repair & Maintenance	$2,298	$3,142	-	-	-
Facilities - Electricity	$25,283	$50,436	$40,500	$43,000	6.17%
Facilities - Water/Sewer	$4,743	$7,372	$5,000	$5,000	-
Facilities - Telephone	$454	$269	$700	$700	-
Facilities - Building Repairs & Maintenance	$18,717	$10,236	$21,000	$23,500	11.90%
Facilities - Land/Buildling Rental	-	$2,148	$2,800	$2,800	-
Facilities - Rental Equipment	$824	$675	$1,225	$1,225	-
Facilities - Equipment Repairs & Maintenance	$16,327	$19,158	$23,750	$23,750	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Facilities - Special Projects	$2,750	$143	$4,000	$4,000	-
Facilities - Damage Repair	$15,647	-	-	-	-
Facilities - Waste Collection	$4,630	$5,056	$6,750	$6,750	-
Total Purchased & Contractual Services	$91,673	$98,634	$124,325	$226,725	82.36%
Total Facilities	$232,953	$251,247	$286,431	$339,571	18.55%
Total Expenditures	**$232,953**	**$251,247**	**$286,431**	**$339,571**	**18.55%**

Personnel Summary

The Facilities department is staffed by one full-time, salaried Facilities Director.

Summary of Goals

The Sagadahoc County Facilities Department works daily to provide facilities that are clean, safe, and cost-effective.

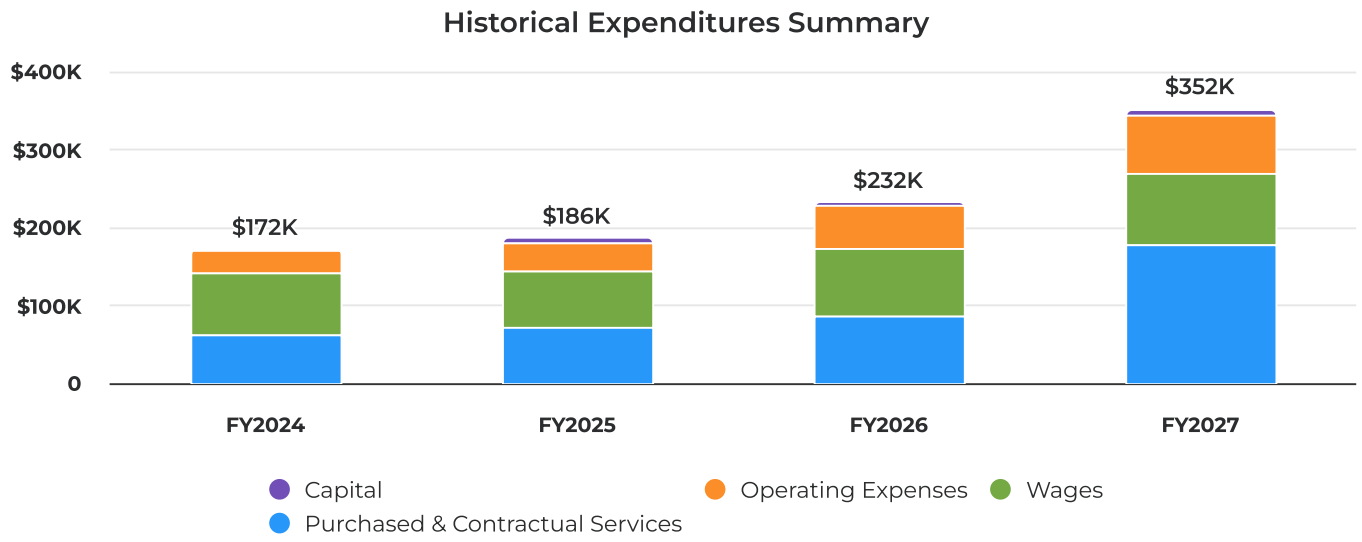
Information Technology

The IT department is responsible for the County's technological infrastructure, facilitating both daily operations and long-term strategic goals. The department consists of one full-time director and one part-time contractor. It provides technical support and end-user services, infrastructure and network management, cybersecurity, and data protection.

The FY27 budget reflects a 51.58% increase over FY26, or $119,712. While this is a large increase, it is critical to the security of the County. A single cybersecurity incident could cost many times this amount, and the best offense is a strong defense. To this end, the IT Director requests the support of a managed service provider to enhance cybersecurity, monitoring all network connections 24/7/365, which is simply not possible to do with the current staffing. This service accounts for $78,000 of the increase, with $19,000 being in one-time setup costs and the remaining as an annual contract. This is significantly less expensive than hiring an additional employee and provides more comprehensive coverage.

Funding in the amount of $38,000 is requested for a new server. This server houses critical public safety applications and has reached the end of its useful life; additionally, the hardware will no longer be supported as of December 2026.

All other increases are minor and a product of inflation.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$78,870	$72,418	$87,027	$89,899	3.30%
Operating Expenses	$28,995	$36,939	$54,425	$76,075	39.78%
Purchased & Contractual Services	$62,047	$71,252	$85,630	$177,820	107.66%
Capital	$2,238	$5,000	$5,000	$8,000	60.00%
Total Expenditures	**$172,150**	**$185,610**	**$232,082**	**$351,794**	**51.58%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
IT					
Wages					

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
IT - IT Director Wages	$78,870	$72,418	$87,027	$89,899	3.30%
Total Wages	$78,870	$72,418	$87,027	$89,899	3.30%
Operating Expenses					
IT - Office Supplies	-	$208	$500	$500	-
IT - Minor Equipment	$3,209	$4,163	$4,700	$4,000	-14.89%
IT - Travel	-	$61	$1,500	$500	-66.67%
IT - Computer Equipment	-	$1,071	$2,000	$40,000	1,900.00%
IT - Software	$25,786	$31,436	$45,725	$31,075	-32.04%
Total Operating Expenses	$28,995	$36,939	$54,425	$76,075	39.78%
Purchased & Contractual Services					
IT - Training/Prof Development	-	$100	$1,500	$1,500	-
IT - Professional Services	$53,064	$34,587	$55,530	$132,730	139.02%
IT - Telephone	$8,983	$36,565	$11,100	$23,590	112.52%
IT - Copier Lease & Maintenance	-	-	$17,500	$20,000	14.29%
Total Purchased & Contractual Services	$62,047	$71,252	$85,630	$177,820	107.66%
Capital					
IT - Contingency	$2,238	$5,000	$5,000	$8,000	60.00%
Total Capital	$2,238	$5,000	$5,000	$8,000	60.00%
Total IT	$172,150	$185,610	$232,082	$351,794	51.58%
Total Expenditures	**$172,150**	**$185,610**	**$232,082**	**$351,794**	**51.58%**

Personnel Summary

The IT Department is staffed by one full-time IT Director and one part-time contractor.

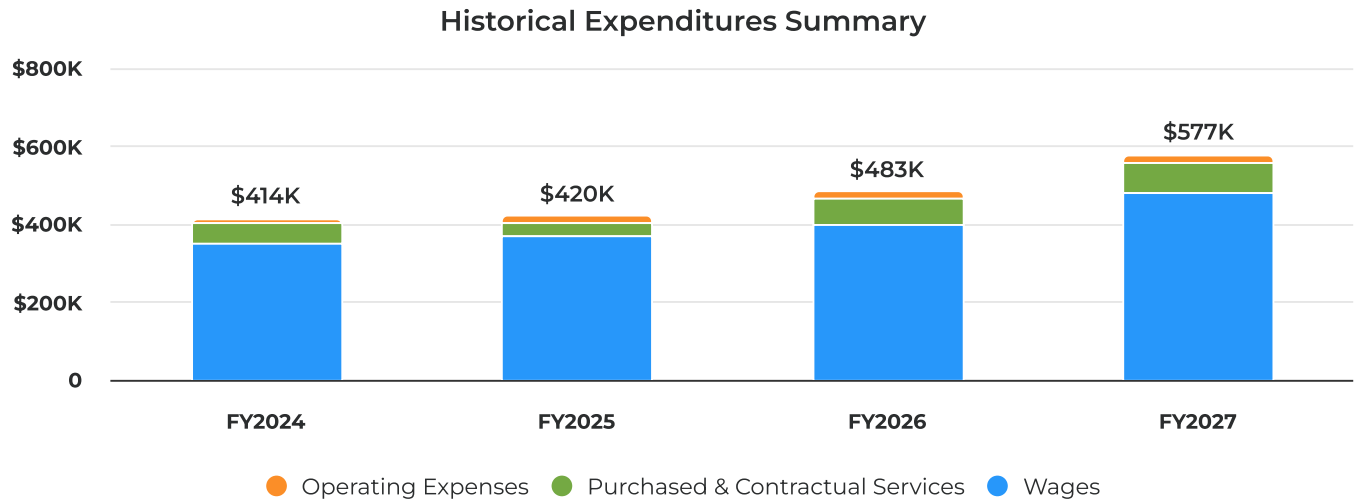
Summary of Goals

The IT Department aims to create a secure and responsive technology environment that supports the exceptional services provided by Sagadahoc County.

District Attorney

The Office of the District Attorney is responsible for the prosecution of all cases not handled by the Attorney General's Office. This includes everything from Criminal Speeding to Attempted Murder. The Prosecutors appointed to the office are State-funded and operate at the pleasure of the District Attorney. The County staff consists of an Office Manager, two Victim Witness Advocates, two Legal Secretaries, a receptionist, and a Domestic Violence Investigator.

The FY27 budget reflects a large increase mostly due to the merging of the VOCA budget with the DA budget. Historically, the VOCA budget consisted of expenses for one of the advocates, but due to a lack of certainty in future funding, that employee's costs have been moved under the DA line. These expenses include salary, training, cell phone reimbursement, etc... Most other increases are due to inflation, except for the increase in training. The increase to the training budget is requested in order to send two employees to Texas for the National Conference on Crimes Against Women.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$351,362	$367,863	$397,182	$480,544	20.99%
Operating Expenses	$11,465	$15,230	$19,900	$19,200	-3.52%
Purchased & Contractual Services	$51,052	$36,803	$66,360	$77,200	16.34%
Total Expenditures	**$413,879**	**$419,896**	**$483,442**	**$576,944**	**19.34%**

Expenditures Detail

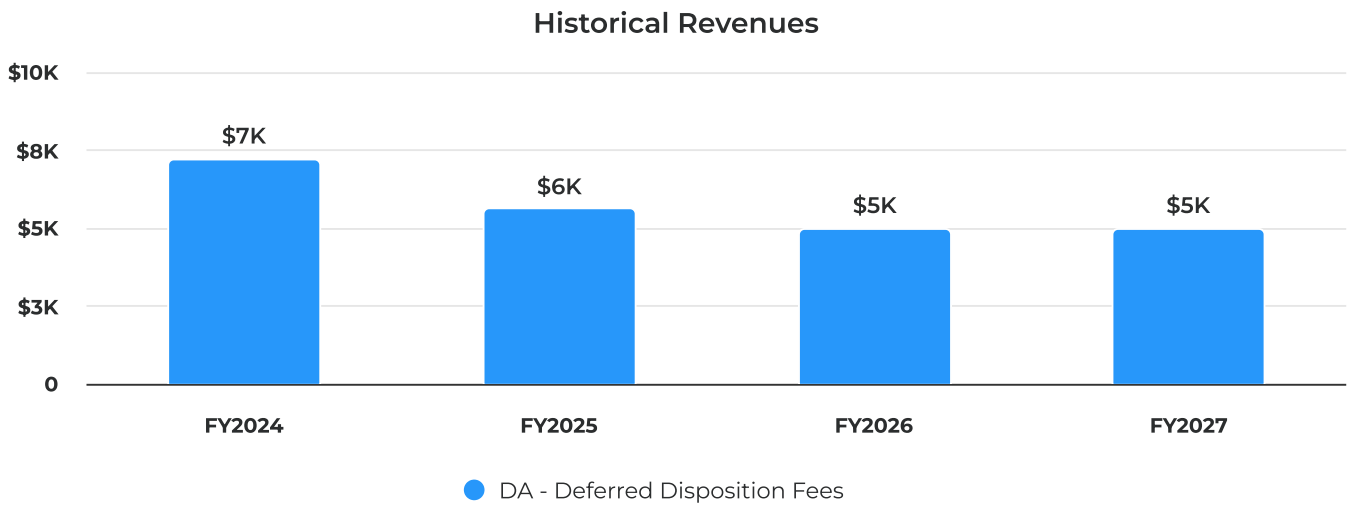
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
District Attorney					
Wages					
DA - Office Manager/Paralegal Wages	$73,770	$76,332	$79,373	$81,992	3.30%
DA - VWA Wages	$61,868	$62,692	$67,101	$139,703	108.20%
DA - Admin Asst Wages	$44,754	$42,543	$51,376	$53,071	3.30%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
DA - Legal Secretary Wages	$99,427	$112,570	$118,102	$121,999	3.30%
DA - DVI Wages	$71,532	$73,220	$77,230	$79,779	3.30%
DA - Overtime Wages	$12	$507	$4,000	$4,000	-
Total Wages	$351,362	$367,863	$397,182	$480,544	20.99%
Operating Expenses					
DA - Office Supplies	$1,773	$1,924	$3,000	$3,000	-
DA - Books/Periodicals	$2,520	$3,497	$3,600	$4,000	11.11%
DA - Postage	$274	$273	$600	$500	-16.67%
DA - Minor Equipment/Furniture	$1,032	$582	$1,600	$1,000	-37.50%
DA - Vehicle Gasoline	$1,252	$945	$1,500	$1,500	-
DA - Uniforms/Safety Equipment	-	$1,701	$200	$300	50.00%
DA - Firearms	-	-	$2,000	$1,000	-50.00%
DA - Public Safety Equipment	-	$173	$200	$200	-
DA - Trial Refreshments	$88	$32	$100	$100	-
DA - Travel	$1,908	$1,555	$2,100	$2,100	-
DA - Computer Equipment	$2,616	$4,551	$5,000	$5,500	10.00%
Total Operating Expenses	$11,465	$15,230	$19,900	$19,200	-3.52%
Purchased & Contractual Services					
DA - Training/Professional Development	$5,539	$8,153	$9,000	$15,000	66.67%
DA - Dues/Memberships	$398	$1,310	$1,200	$1,200	-
DA - Professional Services	$19,936	$10,084	$22,000	$26,000	18.18%
DA - Witness Fees	$12,655	$2,430	$10,000	$10,000	-
DA - Vehicle Repairs & Maintenance	$1,409	$3,972	$2,000	$2,000	-
DA - Telephone	$1,243	$1,172	$1,960	$2,700	37.76%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
DA - Fax/Modem/Internet	$3,916	$3,453	$4,500	$5,000	11.11%
DA - Equipment Repairs & Maintenance	-	-	$14,500	$14,500	-
DA - Copier Lease & Maintenance	$5,606	$5,879	-	-	-
DA - Judicial Liability Insurance	$350	$350	$1,000	$600	-40.00%
DA - Advertising	-	-	$200	$200	-
Total Purchased & Contractual Services	$51,052	$36,803	$66,360	$77,200	16.34%
Total District Attorney	$413,879	$419,896	$483,442	$576,944	19.34%
Total Expenditures	**$413,879**	**$419,896**	**$483,442**	**$576,944**	**19.34%**

Revenues

Revenue for the District Attorney's Office relies solely upon supervision fees collected from defendants who have entered into a deferred disposition. This fee goes toward the general fund, and is charged to offset the hours put in by staff ensuring defendants have completed their obligations. There is no significant change expected in FY27.



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
DA - Deferred Disposition Fees	$7,220	$5,610	$5,000	$5,000	-
Total Revenues	**$7,220**	**$5,610**	**$5,000**	**$5,000**	**-**

Personnel Summary

The District Attorney's office is staffed by seven County employees: a Paralegal/Office Manager, two Victim/Witness Advocates, two Legal Secretaries, a Domestic Violence Investigator, and a Receptionist.

Summary of Goals

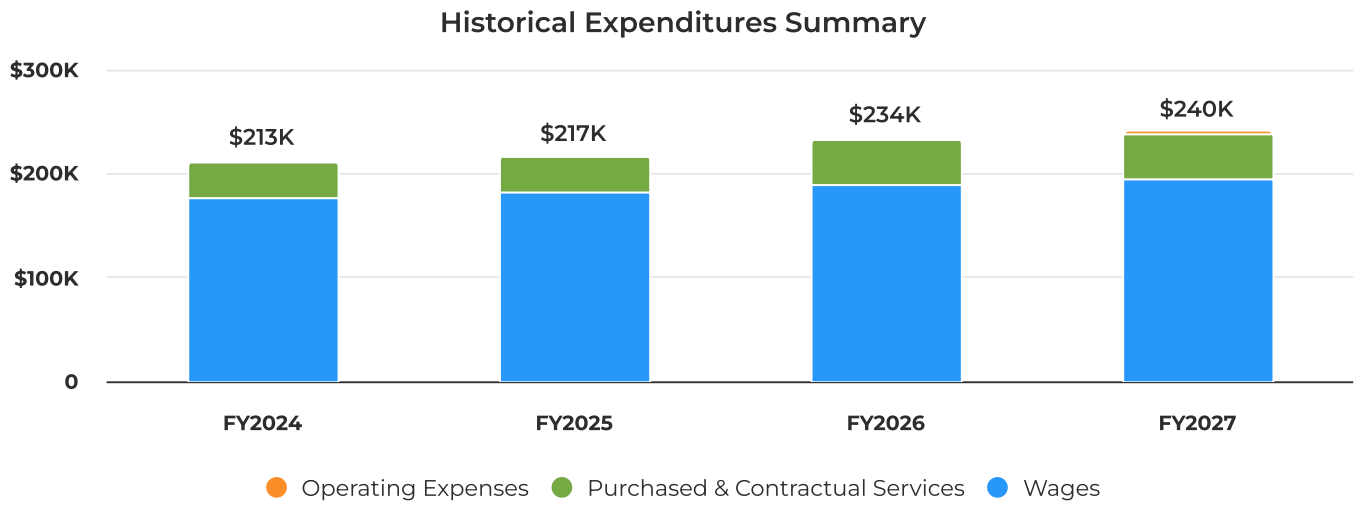
The District Attorney's office aims to prosecute criminal conduct within Sagadahoc County while supporting victims of those crimes.

Registry of Deeds

The mission of the Sagadahoc County Registry of Deeds is to record all documents promptly and efficiently, preserving them for the future, and to provide reliable access to these records, guiding the public in research efforts and serving with responsive professionalism. The Registry of Deeds is staffed with three full-time employees: a Registrar (elected), Deputy Registrar, and Senior Clerk.

Our registry is visited family in person or accessed online by towns, banks, credit bureaus, lawyers, title companies, abstractors, surveyors, genealogists, independent researchers, and the general public. Free website access is available to all by choosing Sagadahoc at www.MaineRegistryOfDeeds.com. You will have access to all our plans (surveys), dating back to 1700 and deeds, mortgages, and other recorded documents dating back to 1826.

The FY27 budget reflects no changes to prior year aside from a cost-of-living adjustment for the three full-time employees.



Expenditures Summary

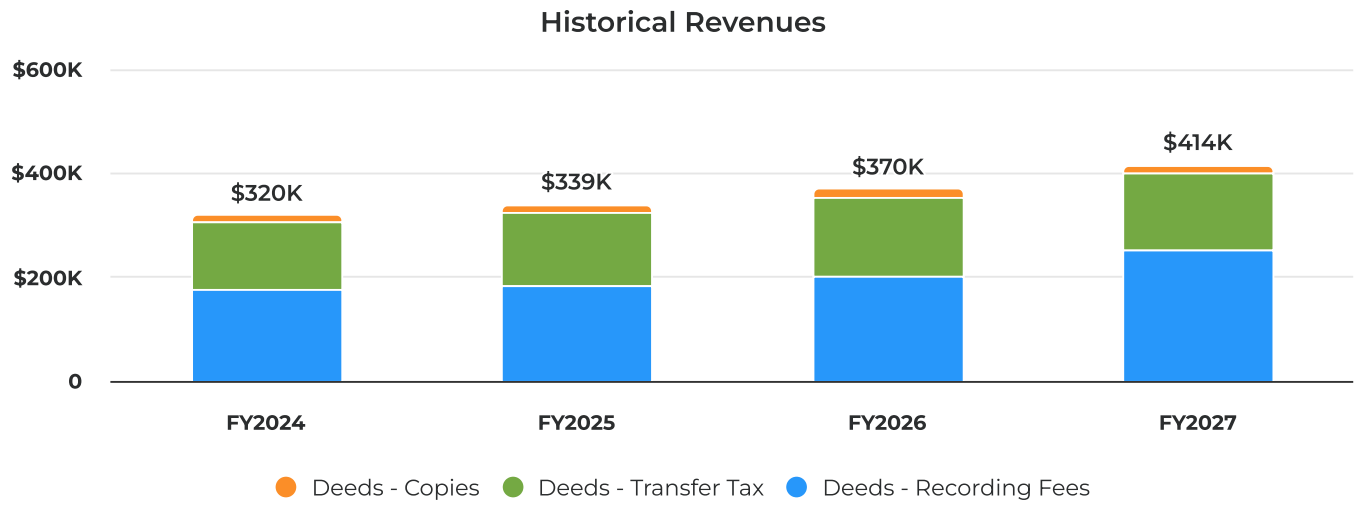
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$175,398	$181,420	$188,642	$194,867	3.30%
Operating Expenses	$1,540	$2,036	$2,800	$2,800	-
Purchased & Contractual Services	$35,604	$33,932	$42,700	$42,700	-
Total Expenditures	**$212,542**	**$217,388**	**$234,142**	**$240,367**	**2.66%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Deeds					
Wages					
Deeds - Deputy Registrar Wages	$58,515	$60,537	$62,941	$65,018	3.30%
Deeds - Clerk Wages	$50,017	$51,777	$53,843	$55,620	3.30%
Deeds - Elected Official Wages	$66,866	$69,106	$71,858	$74,229	3.30%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Total Wages	$175,398	$181,420	$188,642	$194,867	3.30%
Operating Expenses					
Deeds - Office Supplies	$716	$1,673	$1,000	$1,000	-
Deeds - Postage	$248	$223	$1,000	$1,000	-
Deeds - Minor Equipment	-	-	$300	$300	-
Deeds - Travel	$186	-	$500	$500	-
Deeds - Uncollected Fees	$391	$141	-	-	-
Total Operating Expenses	$1,540	$2,036	$2,800	$2,800	-
Purchased & Contractual Services					
Deeds - Training/Professional Development	$273	$302	$1,000	$1,000	-
Deeds - Dues/Memberships	$200	$200	$200	$200	-
Deeds - Equipment Repairs & Maintenance	$31,750	$31,750	$39,000	$39,000	-
Deeds - Equipment Ad Hoc Repairs	-	-	$1,000	$1,000	-
Deeds - Copier Lease & Maintenance	$2,092	$1,274	-	-	-
Deeds - Printing	$1,289	$405	$1,500	$1,500	-
Total Purchased & Contractual Services	$35,604	$33,932	$42,700	$42,700	-
Total Deeds	$212,542	$217,388	$234,142	$240,367	2.66%
Total Expenditures	**$212,542**	**$217,388**	**$234,142**	**$240,367**	**2.66%**

Revenues



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Deeds - Recording Fees	$175,855	$183,872	$202,000	$250,000	23.76%
Deeds - Transfer Tax	$127,874	$139,329	$151,000	$150,000	-0.66%
Deeds - Copies	$16,049	$16,034	$17,000	$14,000	-17.65%
Total Revenues	**$319,778**	**$339,235**	**$370,000**	**$414,000**	**11.89%**

Personnel Summary

The Deeds office is staffed by one Registrar of Deeds (elected), a full-time Deputy Registrar of Deeds, and a full-time Deeds Clerk.

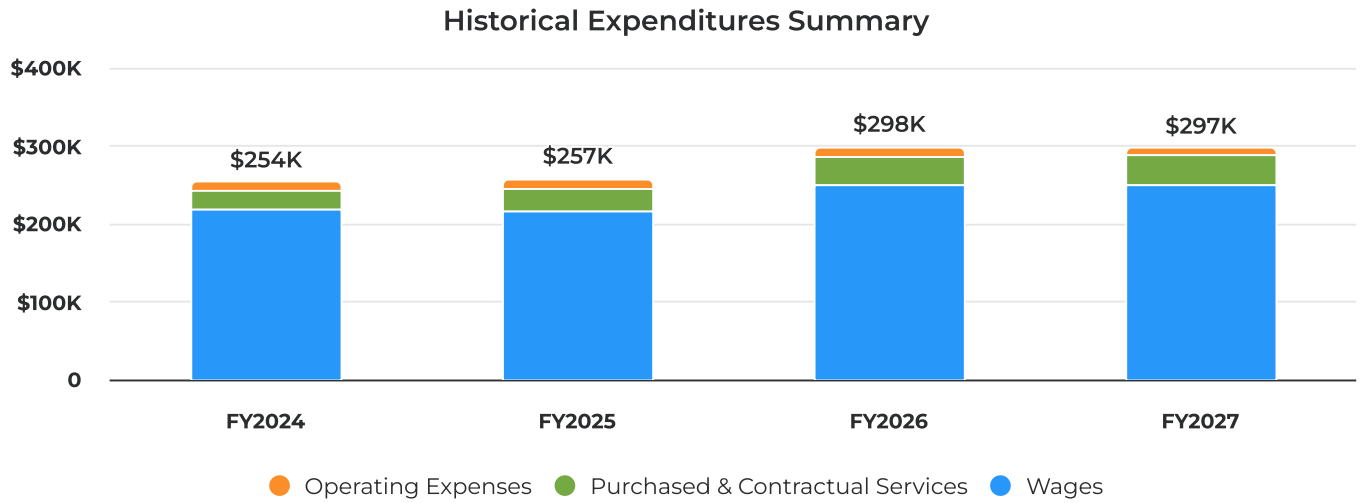
Summary of Goals

The Deeds office aims to record all documents promptly and efficiently, preserving them for the future, and to provide reliable access to these records, guiding the public in research efforts with responsive professionalism.

Probate Court

The Sagadahoc County Probate Court is created by Article VI of the Maine Constitution. Each county administers its Probate Court. Maine Statute defines Probate Court's authority to act, its tasks, and its powers. Under the Maine Revised Statutes, it must oversee the Probate of Wills, whether formal or informal, intestacy and donative transfers for deceased persons that have no Will, adoptions, name changes, guardianships, conservatorships, and related civil matters.

Currently, Probate employs one part-time judge (20 hours per week), one part-time registrar (20 hours per week, two full-time (30 hours per week) associate clerks, and one full-time Deputy Register of Probate (salaried). The Probate Office has finally achieved full staffing. To achieve full staffing, the Commissioners agreed to increase our two part-time associate clerks to 30 hours per week; the half-hour increase made the positions more desirable because it included the option to obtain health insurance. The FY27 budget reflects a slight decrease over FY26 due to this staffing change.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$217,836	$215,960	$248,775	$249,463	0.28%
Operating Expenses	$11,113	$12,001	$11,550	$10,000	-13.42%
Purchased & Contractual Services	$24,823	$28,991	$37,880	$37,628	-0.67%
Total Expenditures	**$253,772**	**$256,951**	**$298,205**	**$297,091**	**-0.37%**

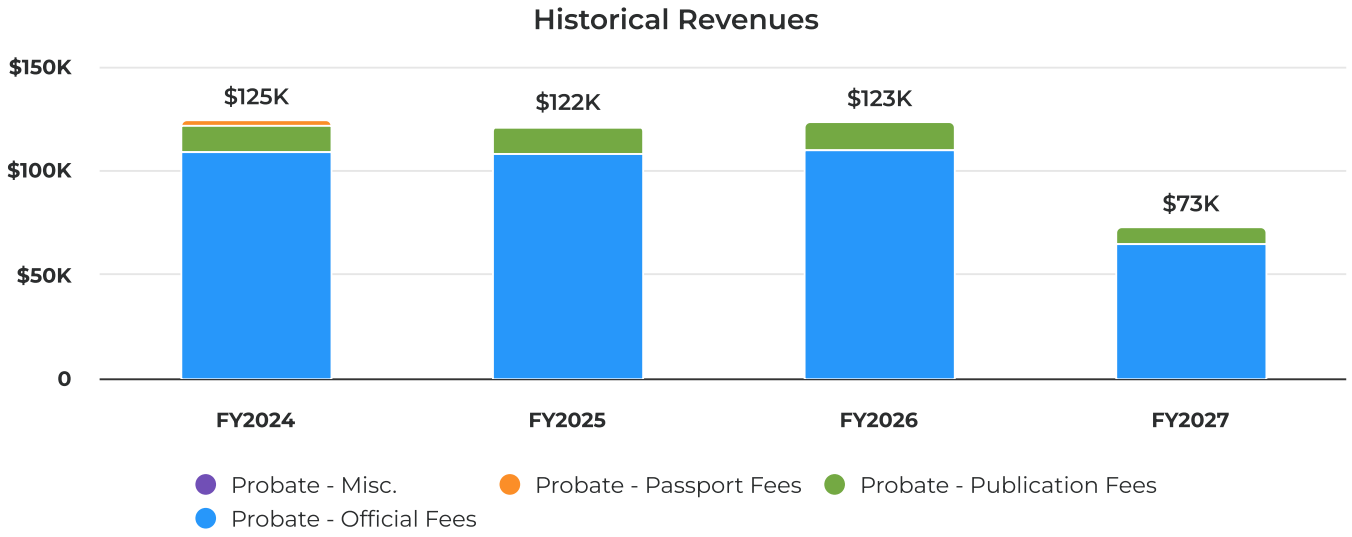
Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Probate					
Wages					
Probate - Deputy Register Wages	$55,435	$58,707	$66,019	$68,198	3.30%
Probate - Clerk Wages	$44,403	$49,857	$51,886	$91,365	76.09%
Probate - Elected Official Wages	$112,515	$78,580	$86,060	$88,900	3.30%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Probate - Part-time Wages	-	$28,802	$43,810	-	-100.00%
Probate - Overtime Wages	$5,482	$14	$1,000	$1,000	-
Total Wages	$217,836	$215,960	$248,775	$249,463	0.28%
Operating Expenses					
Probate - Office Supplies	$4,205	$5,518	$4,500	$4,500	-
Probate - Books/Periodicals	$1,915	$740	$1,000	$1,000	-
Probate - Postage	$4,993	$5,743	$5,500	$4,000	-27.27%
Probate - Travel	-	-	$550	$500	-9.09%
Total Operating Expenses	$11,113	$12,001	$11,550	$10,000	-13.42%
Purchased & Contractual Services					
Probate - Training/Professional Development	$1,380	$811	$4,000	$3,500	-12.50%
Probate - Dues/Memberships	$400	$400	$450	$500	11.11%
Probate - Professional Services	$11,391	$11,640	$16,000	$16,000	-
Probate - Document Management	$1,069	$2,226	$2,470	$2,668	8.02%
Probate - Equipment Repairs & Maintenance	$117	-	$300	$300	-
Probate - Copier Lease & Maintenance	$982	$866	-	-	-
Probate - Judicial Liability Insurance	$138	$138	$160	$160	-
Probate - Advertising	$9,347	$12,911	$14,500	$14,500	-
Total Purchased & Contractual Services	$24,823	$28,991	$37,880	$37,628	-0.67%
Total Probate	$253,772	$256,951	$298,205	$297,091	-0.37%
Total Expenditures	**$253,772**	**$256,951**	**$298,205**	**$297,091**	**-0.37%**

Revenues

Probate fees are expected to decline in FY27. Passport services were discontinued for FY26, and some catch-up revenue was included in FY25, which won't continue into the next fiscal year.



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Probate - Official Fees	$108,846	$108,255	$110,000	$64,340	-41.51%
Probate - Publication Fees	$12,475	$12,300	$13,200	$8,625	-34.66%
Probate - Passport Fees	$3,114	$1,025	-	-	-
Probate - Misc.	$148	$226	$200	-	-100.00%
Total Revenues	**$124,583**	**$121,806**	**$123,400**	**$72,965**	**-40.87%**

Personnel Summary

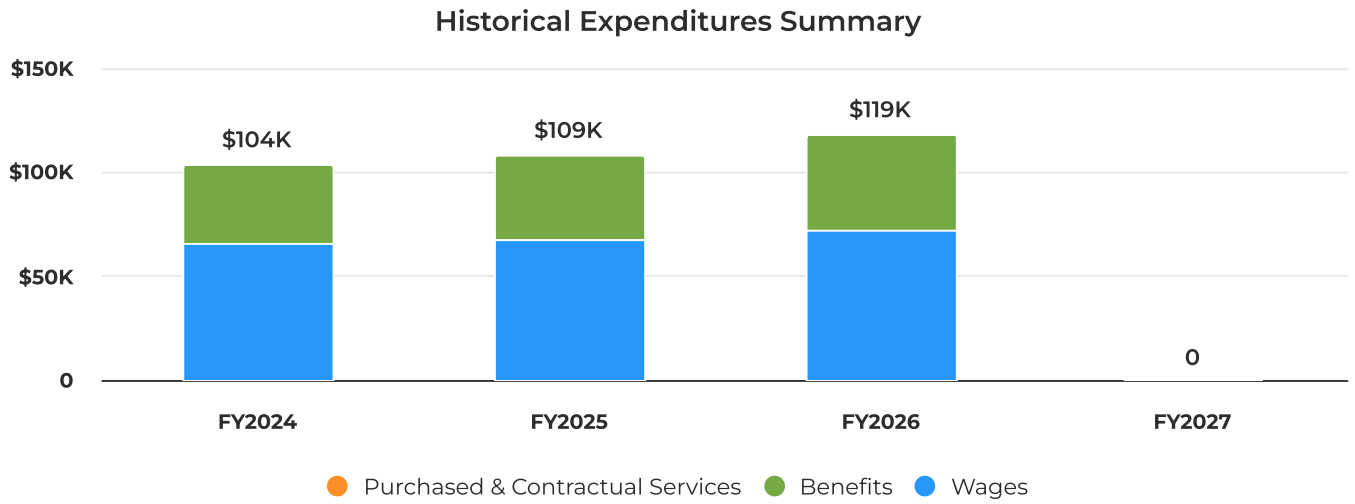
The Probate office is staffed by one Probate Judge (elected), one Probate Register (elected), one full-time Deputy Register of Probate/Office Manager, and two Probate Clerks.

Summary of Goals

We can't solve all the world's problems, but we can make them a little easier on the 3rd floor at the Probate Court.
Our goal is to completely focus on what we can do for our customers during a time when most feel there isn't anything that can be done. We strive to provide tangible information in a safe environment while listening to hear instead of listening to respond to anyone who comes to our Court for assistance.

Victim of Crime Act Administrator

The Victim of Crime Act Administrator was partially funded by a grant received by Prosecutorial District 6 (a grant shared with Knox County). This has provided funding for a statutorily-required Juvenile Victim/Witness Advocate since 2005; however, the grant was discontinued in FY26. As grant funding is no longer available for this position and all expenses would need to be covered via General Fund transfer, this position is now accounted for in the District Attorney's budget. There will be no budgetary request for this department going forward.



Expenditures Summary

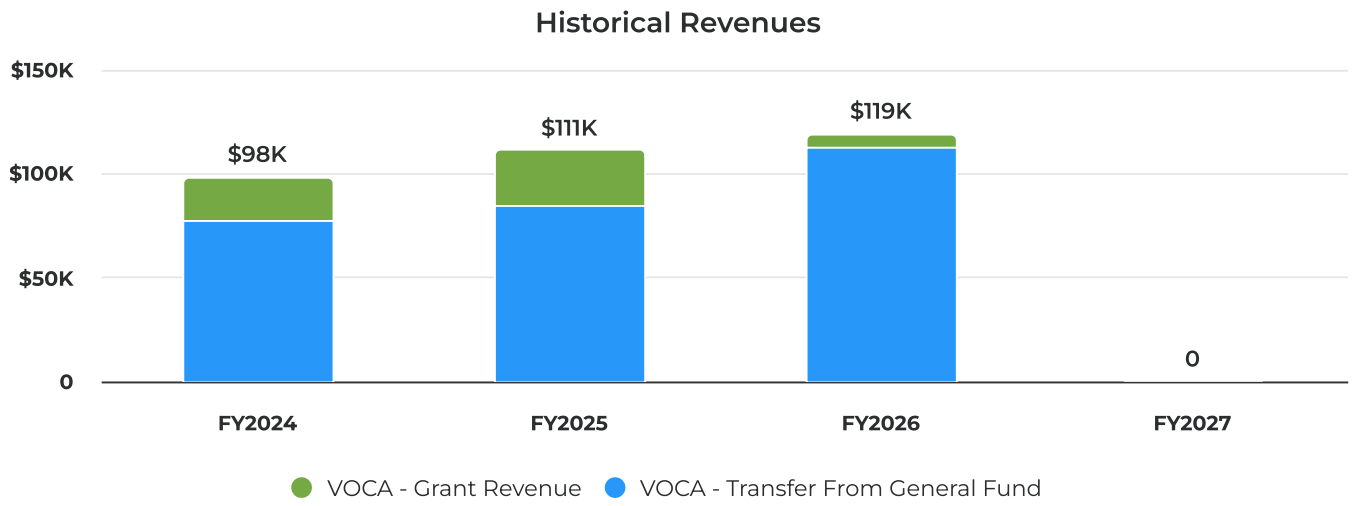
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$65,172	$67,072	$71,387	-	-100.00%
Purchased & Contractual Services	$1,120	$1,131	$1,520	-	-100.00%
Benefits	$38,128	$40,684	$46,155	-	-100.00%
Total Expenditures	**$104,420**	**$108,888**	**$119,062**	**-**	**-100.00%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
VOCA					
Wages					
VOCA - VWA Wages	$64,852	$67,040	$70,387	-	-100.00%
VOCA - Overtime Wages	$320	$32	$1,000	-	-100.00%
Total Wages	$65,172	$67,072	$71,387	-	-100.00%
Purchased & Contractual Services					
VOCA - Training/Professional Development	$850	$801	$800	-	-100.00%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
VOCA - Telephone	$270	$330	$720	-	-100.00%
Total Purchased & Contractual Services	$1,120	$1,131	$1,520	-	-100.00%
Benefits					
VOCA - Workers Comp	$134	$114	$110	-	-100.00%
VOCA - Disability Insurance	$182	$195	$205	-	-100.00%
VOCA - Group Life	$455	$499	$570	-	-100.00%
VOCA - Maine Public Employees Retirement System	$6,648	$6,640	$7,300	-	-100.00%
VOCA - Health Insurance	$25,469	$28,579	$31,770	-	-100.00%
VOCA - FICA Taxes	$5,242	$4,657	$6,200	-	-100.00%
Total Benefits	$38,128	$40,684	$46,155	-	-100.00%
Total VOCA	$104,420	$108,888	$119,062	-	-100.00%
Total Expenditures	**$104,420**	**$108,888**	**$119,062**	**-**	**-100.00%**

Revenues



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
VOCA - Grant Revenue	$21,016	$27,277	$6,875	-	-100.00%
VOCA - Transfer From General Fund	$77,220	$84,090	$112,187	-	-100.00%
Total Revenues	**$98,236**	**$111,367**	**$119,062**	**-**	**-100.00%**

Personnel Summary

One full-time Victim/Witness Advocate, who provides services for juvenile victims and witnesses of crimes.

Summary of Goals

Provide advocate services for juvenile victims and witnesses of crimes.

Public Agencies

Public agencies are awarded to contribute to community organizations supporting educational, economic, and environmental initiatives for local residents. These are all statutorily required or quasi-governmental organizations that provide great benefit to the area.

Androscoggin-Sagadahoc Cooperative Extension Association

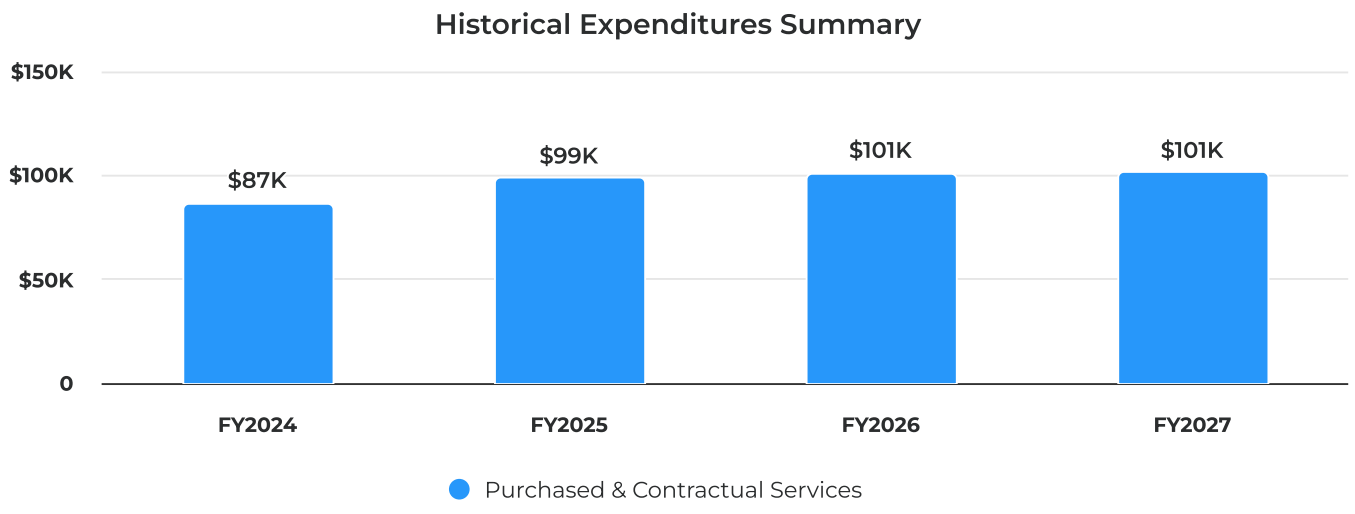
As the educational arm of county government, Androscoggin-Sagadahoc Counties Executive Association is the citizens advisory group for University of Maine Cooperative Extension in Androscoggin and Sagadahoc Counties. UMaine Extension's successful educational programs result from a federal, state and county partnership that address the issues of Androscoggin and Sagadahoc Counties residents. Since 1919, when the Maine Legislature passed the County Extension Act, the University of Maine has been in all Maine communities with a local county office that is funded by county government. ASCEA oversees the funding allocated by the Androscoggin County Commissioners and the Sagadahoc County Commissioners, which provides housing, support staff and basic operations for UMaine Extension in Androscoggin and Sagadahoc Counties. No increase requested in FY27.

Androscoggin Valley Soil & Water

AVSW promotes the conservation and stewardship of soil, water, woodlands, and wildlife habitat in Androscoggin and Sagadahoc Counties, providing outreach education, technical services, and partnerships for our rural and urban communities to mitigate and adapt to a changing climate. No requested increase in FY27.

Midcoast Council of Governments

Midcoast Council of Governments (MCOG) is a nonprofit, municipally driven regional planning and economic development district encompassing 66 communities in the Midcoast region, funded by the local municipalities (dues), state, and federal governments to assist communities with their planning and economic development needs. MCOG is a voluntary association of municipal and county governments formed "by vote of their municipal officers" for the purpose of promoting cooperative efforts toward regional development; preparing and maintaining a comprehensive regional plan; coordinating with state and federal planning, grant, and development programs; providing planning assistance and advisory services to municipalities; and providing programs and services to municipalities. Dues are based on per capita charge and population census data, up .1% from prior year.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Purchased & Contractual Services	$86,624	$98,582	$100,920	$101,208	0.29%
Total Expenditures	**$86,624**	**$98,582**	**$100,920**	**$101,208**	**0.29%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Public Agencies					
Purchased & Contractual Services					
Public Agencies - Andro/Sag Counties Extension Assoc.	$29,750	$32,280	$32,280	$32,280	-
Public Agencies - Androscoggin Valley Soil & Water	$11,000	$11,000	$13,000	$13,000	-
Public Agencies - Midcoast Council of Governments	$45,874	$55,302	$55,640	$55,928	0.52%
Total Purchased & Contractual Services	$86,624	$98,582	$100,920	$101,208	0.29%
Total Public Agencies	$86,624	$98,582	$100,920	$101,208	0.29%
Total Expenditures	**$86,624**	**$98,582**	**$100,920**	**$101,208**	**0.29%**

General Fund Reserves Funding

The General Fund Reserves hold funds for specific purposes and roll forward year to year, ensuring the County can meet its obligations when needs arise without having to raise funds each year.

Unemployment Reserve

Unemployment Reserve - The county is self-funded and pays unemployment claims out of pocket. This reserve has a current balance of $46,034, which is sufficient to cover any potential claims. To qualify for unemployment compensation, the claimant must have involuntarily lost employment for reasons other than misconduct. Claims can be paid for a maximum of 26 weeks at a maximum rate of $623 per week (plus $25 weekly per dependent). To determine the sufficiency of this fund, all terminations within the last two fiscal years are reviewed and analyzed, including the reason for termination and whether the individual has secured new employment, and are assigned likelihoods of collecting unemployment compensation. Those terminations with a reasonable likelihood of unemployment compensation are calculated as receiving the maximum weekly benefit for the maximum amount of time.

Accrued Employee Leave Reserve

Also referred to as the unfunded liability, this fund pays out the leave balances for employees upon separation. The current balance of this reserve is $27,668; however, this will be fully expended by the end of FY26. Vacation and compensatory time are paid at 100% balance x current pay rate. Sick leave is paid at 25% balance x current pay rate (non-union and Deputy Sheriff's Union), or 33% x current pay rate (Communications union). Employees must reach employment tenure and leave in good standing to qualify for a full leave payout.

Emergency Contingency Reserve

The county maintains a reserve account to fund catastrophic or otherwise unforeseeable emergencies that cannot be absorbed by the operating budget. Should specific departmental appropriation be insufficient to pay the required expenditures, the county commissioners may transfer funds from this account to balance the departmental budget. Statutorily, Sagadahoc County may reserve 4% of the annual budget for these emergency purposes. No request in FY27 as the current balance of $194,226 is sufficient.

Insurance Deductible Reserve

This reserve funds the payment of insurance deductibles in the event of an insurance claim. Claims historically originate from vehicular accidents and damage to the courthouse via acts of God and mechanical failure. These events are impossible to predict and budget for. Each deductible costs the county $2,500. The current balance of this reserve is $5,000.

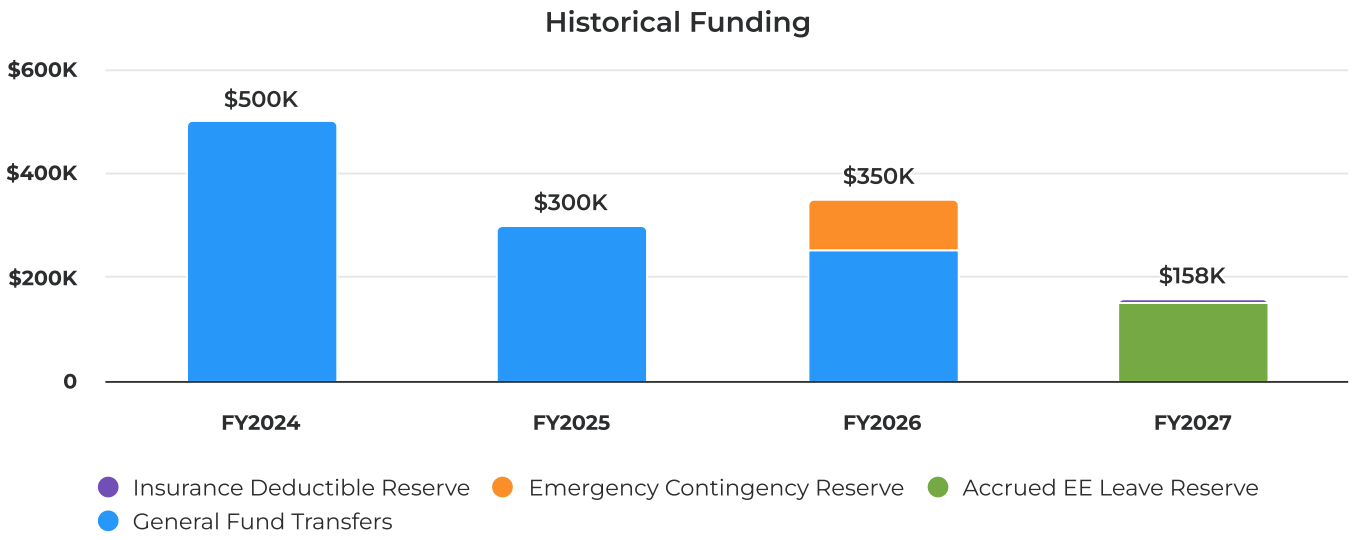
Fuel Reserve

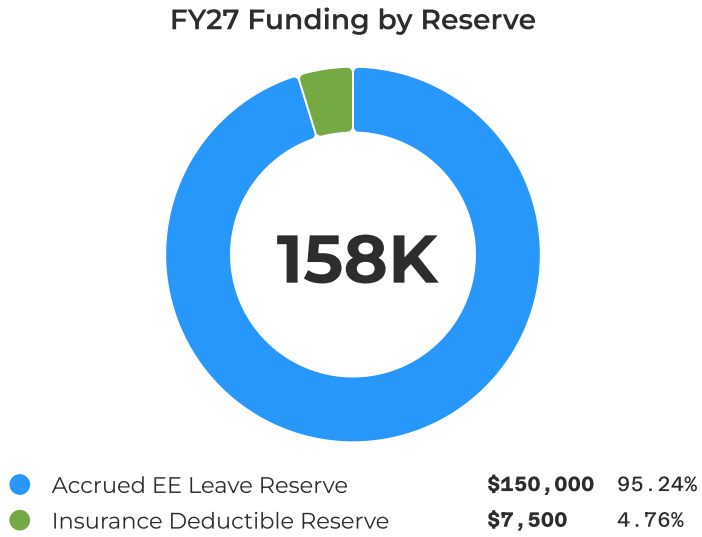
The county maintains a heating fuel reserve of $10,000. These funds were set aside when oil prices were volatile and difficult to accurately budget.

ADA Accommodation Reserve

The county set aside $1,000 to fund unforeseen ADA compliance needs. This reserve can fund minor facilities alterations or the need for interpreter services.

Funding by Reserve

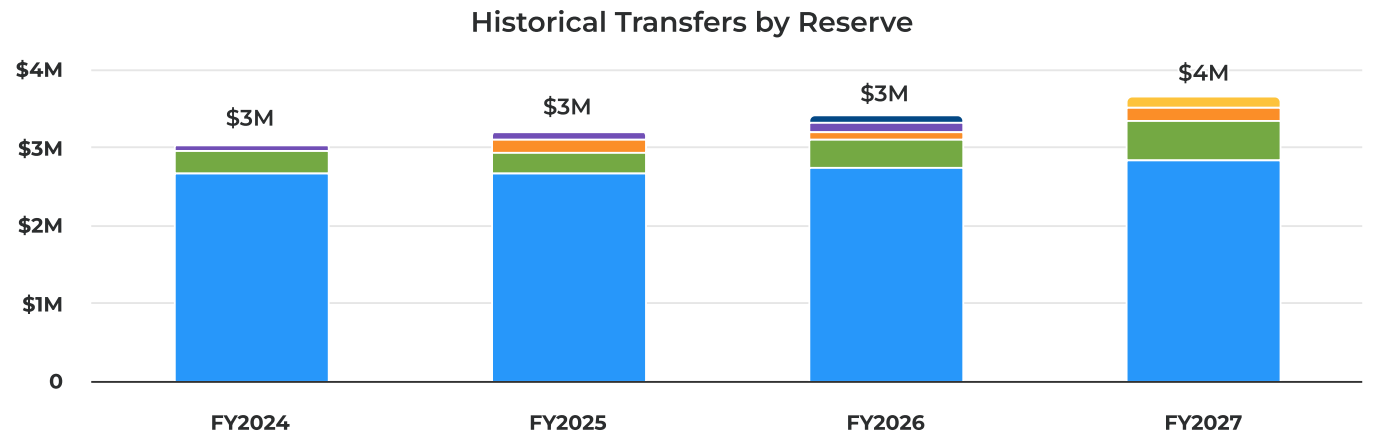


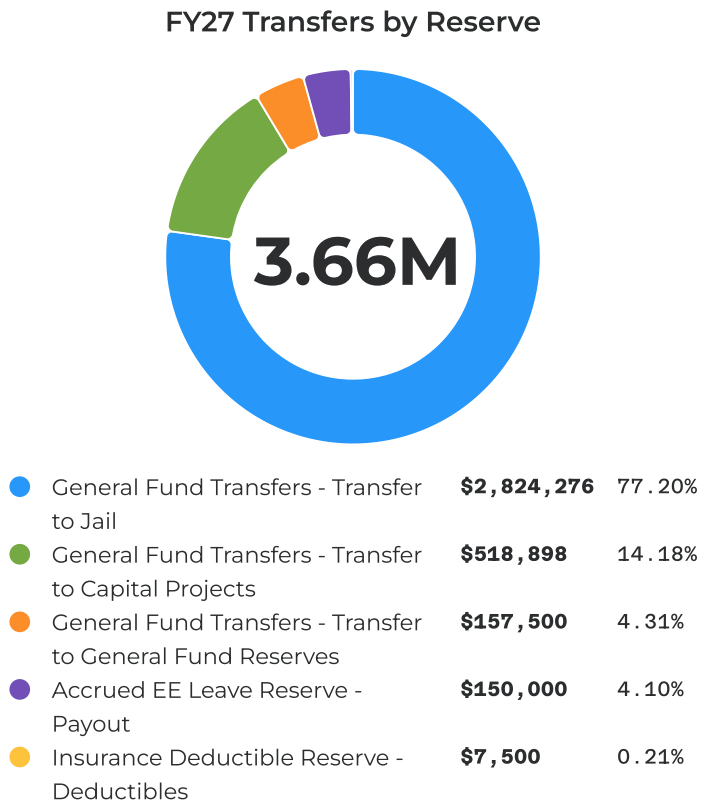


Funding by Reserve

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Commissioner Proposed	% Change FY26 to FY27
Accrued EE Leave Reserve	-	-	-	$150,000	-
Emergency Contingency Reserve	-	-	$100,000	-	-100.00%
Insurance Deductible Reserve	-	-	-	$7,500	-
General Fund Transfers	$500,000	$300,000	$250,000	-	-100.00%
Total Revenues	**$500,000**	**$300,000**	**$350,000**	**$157,500**	**-55.00%**

Budgeted Transfers





Transfers by Reserve

Category	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Adopted	% Change
Accrued EE Leave Reserve - Payout	-	$61,057	-	$150,000	-100.00%

Category	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Adopted	% Change
Emergency Contingency Reserve - Contingency	-	$100,000	$100,000	-	-
Insurance Deductible Reserve - Deductibles	-	$6,000	-	$7,500	-100.00%
General Fund Transfers - Transfer to VOCA	$77,220	$84,090	$112,187	-	-
General Fund Transfers - Transfer to Capital Projects	$292,410	$272,157	$366,737	$518,898	-29.32%
General Fund Transfers - Transfer to General Fund Reserves	-	$168,057	$100,000	$157,500	-36.51%
General Fund Transfers - Transfer to Jail	$2,657,105	$2,657,105	$2,723,532	$2,824,276	-3.57%
Total Expenditures	**$3,026,735**	**$3,348,466**	**$3,402,456**	**$3,658,174**	**-6.99%**

Please note that the funding added to the individual reserves, such as Accrued Leave and Insurance Deductible, are not being double-counted in the General Funds Transfers. The General Funds Transfers reflect the total money being transferred into the reserves, while the individual reserves show how that amount is allocated.

Transport/Two Bridges Regional Jail

Jail-related costs are accounted for in three separate categories: Transport, Two Bridges Regional Jail (TBRJ), and Transport Surplus. TBRJ is jointly owned by Lincoln and Sagadahoc counties and is governed by the Lincoln and Sagadahoc Multicounty Jail Authority, a board comprising six sworn delegates from each county. The jail was constructed in 2005 and funded via municipal bond, which was retired in 2025.

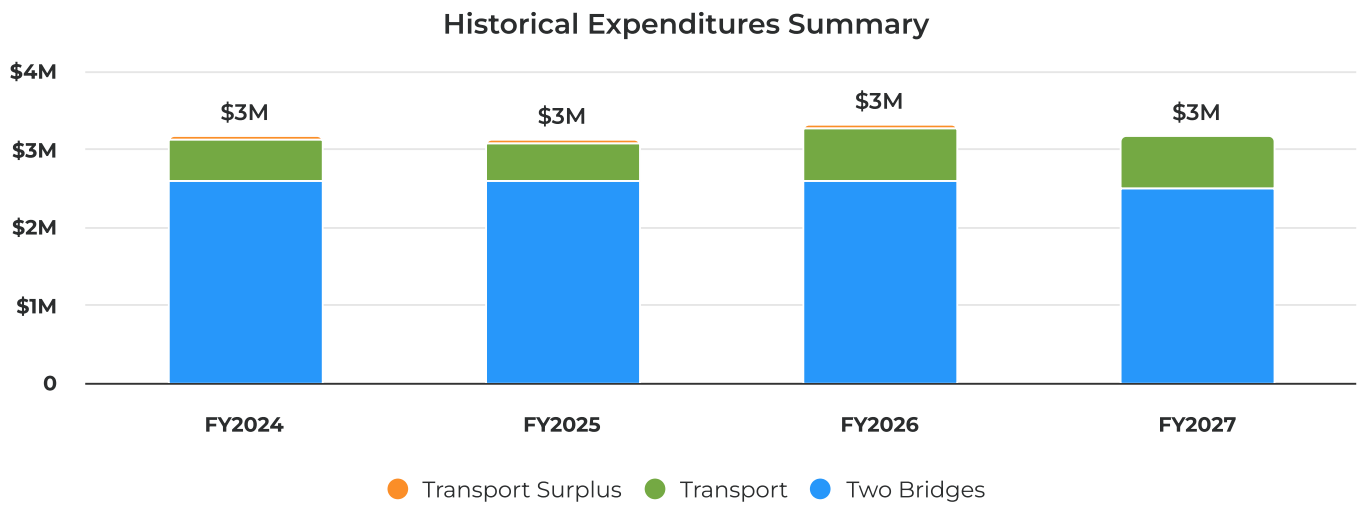
The Transport Unit is responsible for the custody, control, and security of prisoners while in court and during actual transportation. Deputies transport inmates to and from court appearances, medical appointments, deathbed visits, and funerals. Emergency transports to hospitals are conducted under the authority and supervision of a transport team. In addition to transport responsibilities, members of the unit conduct bail checks, home release monitoring, and community service programs.

The Two Bridges department details what is raised via taxation and paid directly to the jail to fund operations.

The Transport Surplus is the fund balance built from unexpended funds year over year. This fund is used for capital expenditures, such as transport vans, and to offset the amount raised via taxation to fund transport and jail operations.

The Transport/TBRJ budget as a whole is decreasing by 3.25% in FY27. This is mostly due to a personnel shift, with the contracted Mental Health Liaison now being accounted for in the Sheriff's budget. Increases in this budget are solely due to health insurance and minor inflation.

Expenditures by Department



Expenditures by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Transport	$521,989	$476,775	$670,653	$671,942	0.19%
Wages	$266,859	$248,839	$292,218	$349,489	19.60%
Operating Expenses	$17,459	$11,279	$20,860	$19,730	-5.42%
Purchased & Contractual Services	$130,797	$121,691	$229,900	$103,823	-54.84%
Benefits	$106,874	$94,966	$127,675	$198,900	55.79%
Two Bridges	$2,600,000	$2,600,000	$2,600,000	$2,500,000	-3.85%

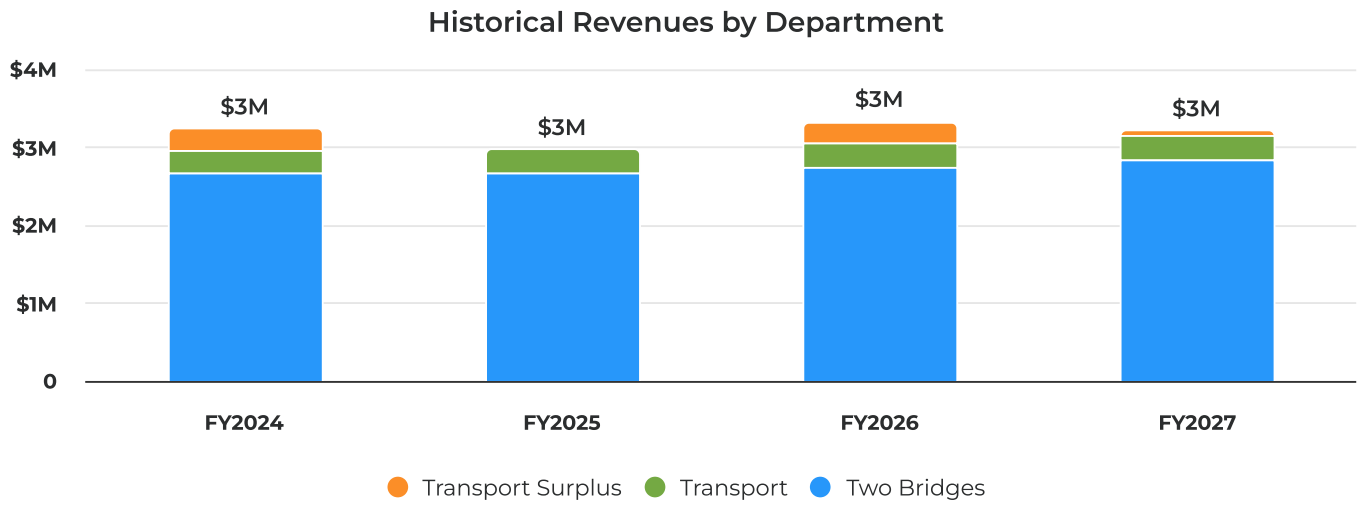
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Purchased & Contractual Services	$2,600,000	$2,600,000	$2,600,000	$2,500,000	-3.85%
Transport Surplus	$49,051	$45,877	$53,000	-	-100.00%
Capital	$49,051	$45,877	$53,000	-	-100.00%
Total Expenditures	**$3,171,040**	**$3,122,652**	**$3,323,653**	**$3,171,942**	**-4.56%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Transport - Supervisory Wages	$53,052	$47,099	-	$87,006	-
Transport - Program Deputy Wages	$60,780	$55,774	$67,247	$79,726	18.56%
Transport - Transport Deputy Wages	$136,962	$129,720	$199,971	$156,957	-21.51%
Transport - Consumer-paid Detail Wages	-	$200	-	-	-
Transport - Part-time Wages	$1,346	-	$3,500	$3,000	-14.29%
Transport - Overtime Wages	$12,219	$9,546	$15,000	$15,000	-
Transport - Call-In Wages	$2,500	$4,500	$4,500	$7,800	73.33%
Transport - Health Insurance Buyout	-	$2,000	$2,000	-	-100.00%
Transport - Workers Comp	$10,919	$10,418	$12,500	$13,000	4.00%
Transport - Disability Insurance	$547	$539	$800	-	-100.00%
Transport - Group Life	$1,405	$2,313	$2,700	$4,600	70.37%
Transport - 457(b) Plans	$9,677	$9,835	$10,500	$17,500	66.67%
Transport - Maine Public Employees Retirement System	$15,505	$12,172	$16,175	$21,300	31.68%
Transport - Health Insurance	$43,848	$39,824	$60,000	$115,000	91.67%
Transport - FICA Taxes	$24,972	$19,865	$25,000	$27,500	10.00%
Transport - Office Supplies	$784	$476	$650	$600	-7.69%
Transport - General Supplies	$59	-	$175	$200	14.29%
Transport - Security Equipment	-	-	$750	$700	-6.67%
Transport - Postage	-	-	$50	$50	-
Transport - Minor Equipment	$444	-	$500	$500	-
Transport - Vehicles Gasoline	$9,307	$7,734	$9,135	$8,820	-3.45%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Transport - Uniforms & Safety Equipment	$4,269	$1,938	$5,500	$5,500	-
Transport - Firearms	$700	$350	$1,100	$1,000	-9.09%
Transport - Home Monitoring	$708	-	$1,200	$1,000	-16.67%
Transport - Taining/Prof Development	$2,319	$1,458	$2,200	$2,200	-
Transport - Dues/Memberships	$100	$200	$200	$200	-
Transport - Laundry Services	$713	$782	$500	$500	-
Transport - Meal Allowance	$473	-	$300	$300	-
Transport - Tools/Implements	-	-	$1,000	$560	-44.00%
Transport - Polygraph	-	-	$300	$400	33.33%
Transport - Vehicles Repairs & Maintenance	$8,557	$14,591	$9,000	$10,000	11.11%
Transport - Telephone	$1,563	$1,565	$1,600	$2,100	31.25%
Transport - Rental Equipment	$8,294	$17,264	$13,000	$13,000	-
Transport - Equipment Repairs & Maintenance	$230	$334	$200	$200	-
Transport - Copier Lease & Maintenance	$582	$1,589	$3,150	$3,000	-4.76%
Transport - Advertising	-	-	$250	-	-100.00%
Transport - Pre-Trial Services	$109,152	$84,690	$200,000	$72,723	-63.64%
Two Bridges - Two Bridges Regional Jail	$2,600,000	$2,600,000	$2,600,000	$2,500,000	-3.85%
Transport Surplus - Vehicles	$49,051	$45,877	$53,000	-	-100.00%
Total Expenditures	**$3,171,040**	**$3,122,652**	**$3,323,653**	**$3,171,942**	**-4.56%**

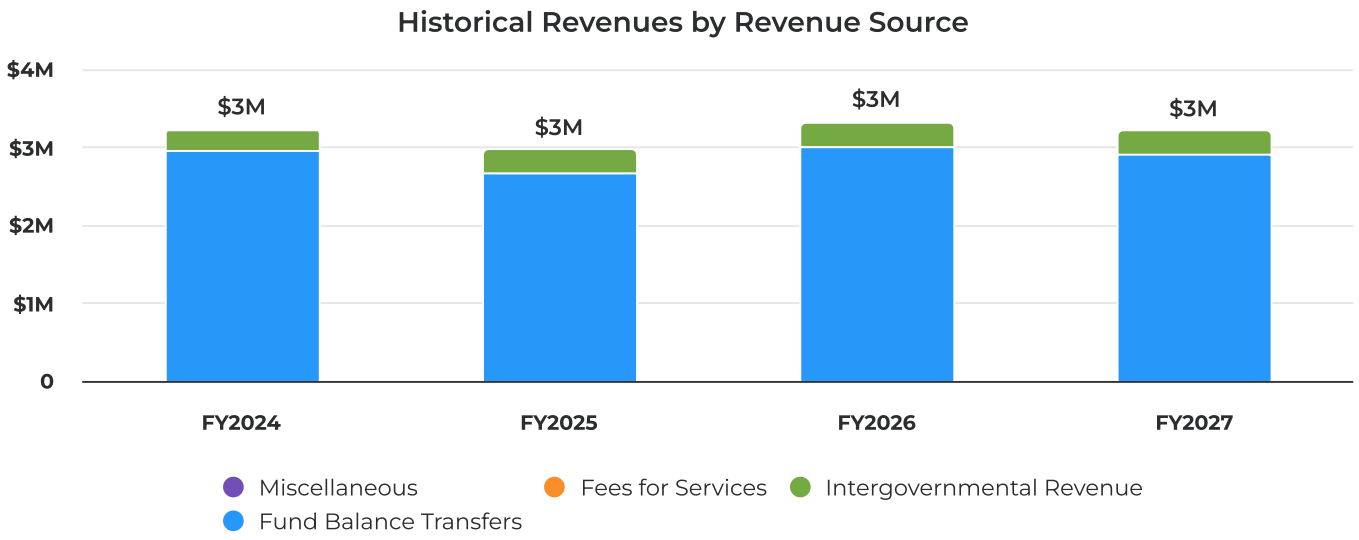
Revenues by Department



Revenues by Department

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Transport	$290,073	$318,563	$317,000	$321,500	1.42%
Transport - Home Relocation Program	$2,186	$3,441	$4,000	$3,500	-12.50%
Transport - State Jail Contribution	$287,887	$315,122	$310,000	$315,000	1.61%
Transport - Misc.	-	-	$3,000	$3,000	-
Two Bridges	$2,657,105	$2,657,105	$2,723,532	$2,824,276	3.70%
Two Bridges - Transfer From General Fund	$2,657,105	$2,657,105	$2,723,532	$2,824,276	3.70%
Transport Surplus	$283,345	-	$283,121	$70,000	-75.28%
Transport Surplus - Transfer From Surplus	$283,345	-	$283,121	$70,000	-75.28%
Total Revenues	**$3,230,523**	**$2,975,668**	**$3,323,653**	**$3,215,776**	**-3.25%**

Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Intergovernmental Revenue	$287,887	$315,122	$310,000	$315,000	1.61%
Transport	$287,887	$315,122	$310,000	$315,000	1.61%
Fees for Services	$2,186	$3,441	$4,000	$3,500	-12.50%
Transport	$2,186	$3,441	$4,000	$3,500	-12.50%
Miscellaneous	-	-	$3,000	$3,000	-
Transport	-	-	$3,000	$3,000	-
Fund Balance Transfers	$2,940,450	$2,657,105	$3,006,653	$2,894,276	-3.74%
Two Bridges	$2,657,105	$2,657,105	$2,723,532	$2,824,276	3.70%
Transport Surplus	$283,345	-	$283,121	$70,000	-75.28%
Total Revenues	**$3,230,523**	**$2,975,668**	**$3,323,653**	**$3,215,776**	**-3.25%**

Personnel Summary

The Transport department is staffed by four full-time deputies: three uniformed Transport deputies and one Programs deputy.

Summary of Goals

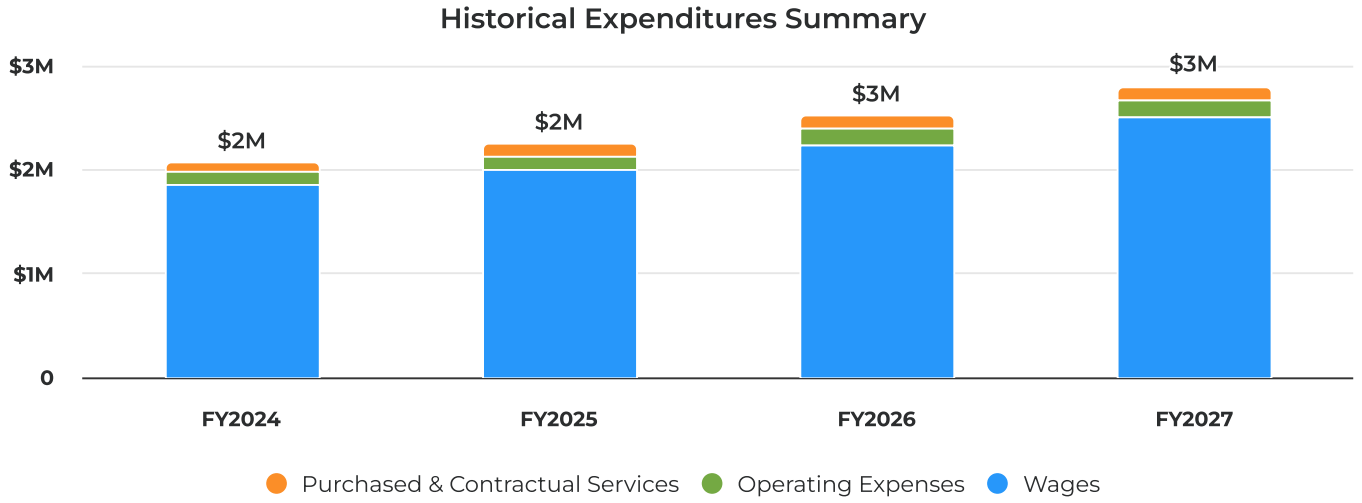
The Transport Unit focuses on providing safe, secure, and humane transportation of prisoners, ensuring the protection of the public, staff, and individuals in custody.

The mission of TBRJ is to protect the public; to provide a safe, secure, and professional environment which embraces direct supervision principles in the management of detainees; and, through role-modeling and programs, to equip detainees with the means to live a productive and law-abiding lifestyle.

Sheriff

The Sheriff's office provides primary law enforcement services to municipalities that do not have a police department. Deputies also support municipal agencies through mutual aid agreements and collaboratively with all federal, state, and local law enforcement agencies.

The Sheriff's budget is increasing by 10.90% in FY27, which is primarily in wages. The FY27 budget includes wages negotiated under a new collective bargaining agreement with the Sagadahoc County Deputy Sheriffs' Association and the addition of a contracted Mental Health Liaison, which was previously accounted for in the Transport budget. All other increases are minor and related to inflation.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$1,851,449	$1,989,546	$2,227,296	$2,506,642	12.54%
Operating Expenses	$122,646	$141,545	$167,375	$154,900	-7.45%
Purchased & Contractual Services	$87,713	$113,919	$123,450	$131,100	6.20%
Total Expenditures	**$2,061,808**	**$2,245,009**	**$2,518,121**	**$2,792,642**	**10.90%**

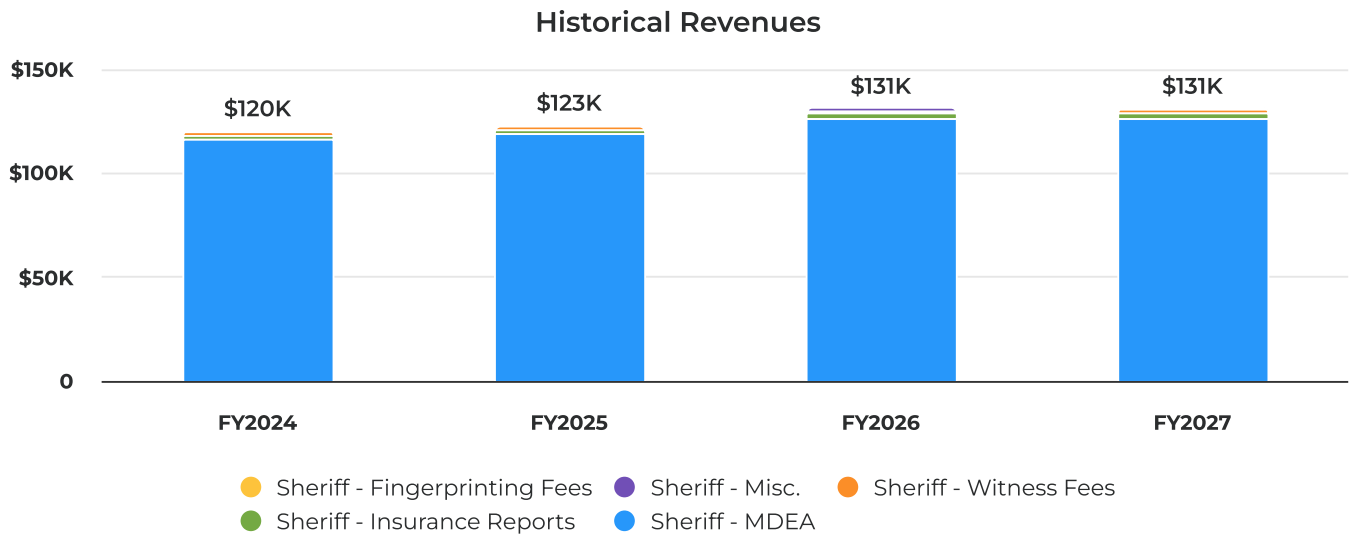
Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Sheriff					
Wages					
Sheriff - Chief Deputy Wages	$92,029	$97,290	$101,213	$110,240	8.92%
Sheriff - Supervisory Wages	$35,156	$47,232	$97,656	$106,080	8.63%
Sheriff - Admin Asst Wages	$49,206	$50,440	$53,505	$55,284	3.32%
Sheriff - Records System Manager Wages	$51,288	$52,997	$55,687	$57,538	3.32%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Sheriff - Elected Official Wages	$99,025	$107,109	$111,467	$115,145	3.30%
Sheriff - Investigator Wages	$229,856	$251,899	$261,689	$286,470	9.47%
Sheriff - Patrol Supervisor Wages	$320,672	$334,171	$346,949	$407,090	17.33%
Sheriff - K-9 Handling Wages	$5,329	$10,715	$11,625	$12,000	3.23%
Sheriff - Patrol Deputy Wages	$679,247	$777,028	$917,805	$1,008,295	9.86%
Sheriff - Consumer-Paid Detail Wages	$2,325	$12,340	-	-	-
Sheriff - Part-time Wages	$9,239	$5,658	$10,000	$10,000	-
Sheriff - Overtime Wages	$152,142	$114,023	$108,500	$115,000	5.99%
Sheriff - Holiday Wages	$92,428	$86,518	$104,000	$107,000	2.88%
Sheriff - Training Wages	$20,219	$27,545	$30,000	$30,000	-
Sheriff - Fitness	$8,323	$8,596	$9,500	$9,500	-
Sheriff - Other Wages	-	-	$1,000	$70,000	6,900.00%
Sheriff - Community Policing	$4,966	$5,984	$6,700	$7,000	4.48%
Total Wages	$1,851,449	$1,989,546	$2,227,296	$2,506,642	12.54%
Operating Expenses					
Sheriff - Office Supplies	$3,231	$3,761	$5,000	$4,500	-10.00%
Sheriff - Public Safety Consumables	$7,142	$6,435	$11,500	$11,000	-4.35%
Sheriff - Postage	$365	$579	$375	$375	-
Sheriff - Minor Equipment	-	$794	$1,000	$1,200	20.00%
Sheriff - Vehicles Gasoline	$66,461	$57,116	$77,500	$80,325	3.65%
Sheriff - Uniforms & Safety Equipment	$20,545	$37,641	$27,000	$25,000	-7.41%
Sheriff - Firearms	$8,772	$2,137	$13,500	$4,000	-70.37%
Sheriff - Public Saefty Equipment	$11,144	$17,878	$16,000	$14,000	-12.50%
Sheriff - Community	$782	$1,361	$2,500	$2,500	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Policing					
Sheriff - Computer Equipment	$4,203	$13,843	$13,000	$12,000	-7.69%
Total Operating Expenses	$122,646	$141,545	$167,375	$154,900	-7.45%
Purchased & Contractual Services					
Sheriff - Training/Professional Development	$23,088	$28,673	$30,000	$32,000	6.67%
Sheriff - Dues/Memberships	$1,663	$3,250	$1,850	$2,000	8.11%
Sheriff - Laundry Services	$2,931	$1,439	$2,000	$2,000	-
Sheriff - Professional Services	$1,167	$3,525	$2,000	$2,500	25.00%
Sheriff - Vehicles Repairs & Maintenance	$32,882	$42,973	$48,000	$51,000	6.25%
Sheriff - Telephone	$9,925	$10,577	$11,400	$12,100	6.14%
Sheriff - K-9 Support	$1,616	$2,871	$4,200	$4,500	7.14%
Sheriff - Contracted Services	$8,138	$10,973	$17,200	$18,500	7.56%
Sheriff - Equipment Repairs & Maintenance	$4,546	$5,989	$6,500	$6,500	-
Sheriff - Copier Lease & Maintenance	$1,664	$1,757	-	-	-
Sheriff - Advertising	$94	$1,892	$300	-	-100.00%
Total Purchased & Contractual Services	$87,713	$113,919	$123,450	$131,100	6.20%
Total Sheriff	$2,061,808	$2,245,009	$2,518,121	$2,792,642	10.90%
Total Expenditures	**$2,061,808**	**$2,245,009**	**$2,518,121**	**$2,792,642**	**10.90%**

Revenues



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Sheriff - Witness Fees	$1,714	$1,840	$1,500	$1,500	-
Sheriff - Insurance Reports	$1,755	$1,750	$2,000	$2,400	20.00%
Sheriff - Fingerprinting Fees	-	-	$50	$50	-
Sheriff - Misc.	$840	$75	$1,200	$1,000	-16.67%
Sheriff - MDEA	$116,112	$118,943	$126,500	$126,500	-
Total Revenues	**$120,422**	**$122,608**	**$131,250**	**$131,450**	**0.15%**

Personnel Summary

The Sheriff's office is currently made up of a Sheriff (elected), Chief Deputy (appointed), Lieutenant, nineteen full-time law enforcement officers, three part-time law enforcement officers, and two support staff personnel. The budget includes one position funded by MDEA reimbursements for a full-time, dedicated drug detective.

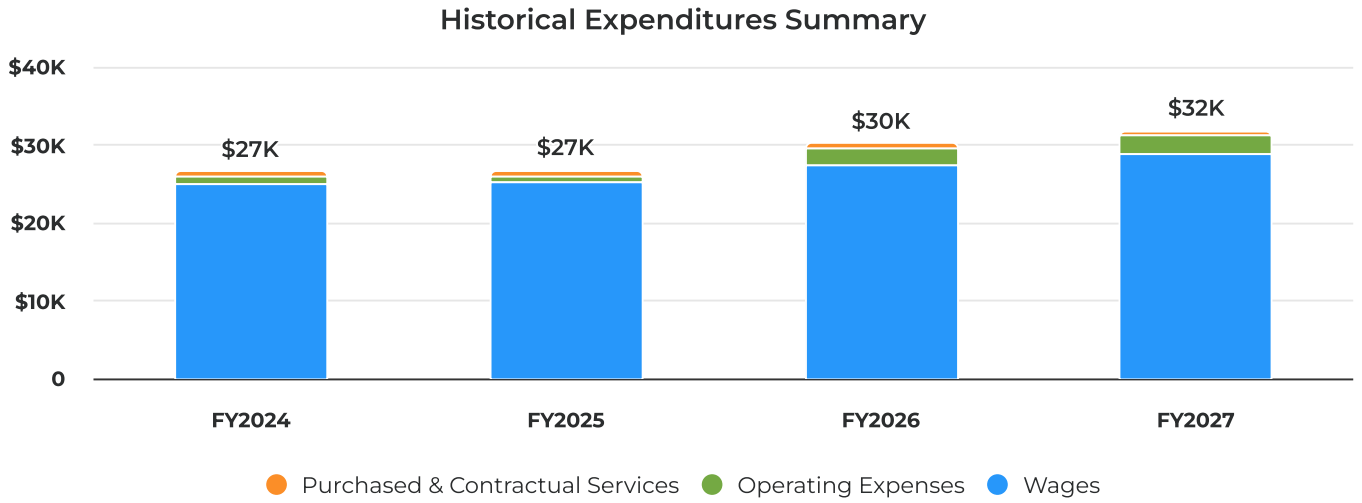
Summary of Goals

The Sheriff's office protects and serves the residents of Sagadahoc County since 1854. The Sheriff's office seeks to serve all people within the jurisdiction with respect, fairness, and excellence. We are committed to preventing crime, protecting life and property, and preserving peace. We strive to earn public trust by holding ourselves to the highest standards of performance and ethics while remaining relentlessly determined to attain a high level of community confidence and satisfaction.

Civil Process Division

The Civil Process Division is responsible for the service of subpoenas and other court documents within Sagadahoc County. Other court documents include divorce, family matters, lawsuits, civil disputes, landlord-tenant notices, etc. Civil documents are served on behalf of individuals, private agencies, the court, and State of Maine departments and agencies. Civil process service is done on a per-diem basis by an MCJA-certified deputy who is paid by the service fees. The Civil office is open Monday-Thursday 8:00am-1:00pm and by appointment on Fridays and weekends.

The FY27 budget is increasing by 5.04% due to cost-of-living adjustments for the part-time employees. There are no other changes to expenditures. Revenues are projected to decrease slightly as fewer processes are being served each year. Please note that civil revenue was previously recorded in a different budget, which is why FY24 and FY25 show no revenue. Revenue is typically in the $15,000-$20,000 range annually.



Expenditures Summary

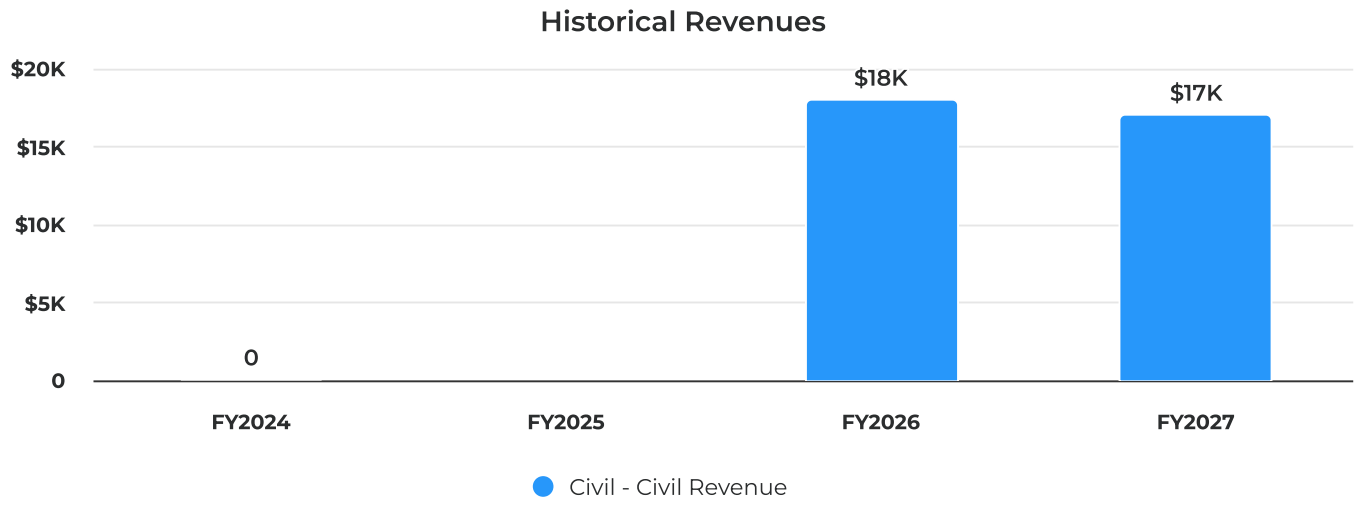
Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$25,008	$25,064	$27,335	$28,857	5.57%
Operating Expenses	$863	$930	$2,300	$2,300	-
Purchased & Contractual Services	$753	$739	$575	$575	-
Total Expenditures	**$26,624**	**$26,733**	**$30,210**	**$31,732**	**5.04%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Civil					
Wages					
Civil - Administrative Clerk Wages	$24,917	$25,064	$26,835	$28,357	5.67%
Civil - Part-time Wages	$91	-	$500	$500	-
Total Wages	$25,008	$25,064	$27,335	$28,857	5.57%
Operating Expenses					

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Civil - Office Supplies	$145	$150	$250	$250	-
Civil - Postage	$672	$781	$750	$750	-
Civil - Minor Equipment	$47	-	$100	$100	-
Civil - Uniforms & Public Safety Equipment	-	-	$150	$150	-
Civil - Travel	-	-	$50	$50	-
Civil - Allowance for Uncollectable Accounts	-	-	$1,000	$1,000	-
Total Operating Expenses	$863	$930	$2,300	$2,300	-
Purchased & Contractual Services					
Civil - Telephone	$513	$514	$525	$525	-
Civil - Copier Lease & Maintenance	$240	$225	-	-	-
Civil - Printing	-	-	$50	$50	-
Total Purchased & Contractual Services	$753	$739	$575	$575	-
Total Civil	$26,624	$26,733	$30,210	$31,732	5.04%
Total Expenditures	**$26,624**	**$26,733**	**$30,210**	**$31,732**	**5.04%**

Revenues



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Civil - Civil Revenue	-	-	$18,000	$17,000	-5.56%
Total Revenues	**-**	**-**	**$18,000**	**$17,000**	**-5.56%**

Personnel Summary

One part-time Administrative Clerk and one per-diem deputy.

Summary of Goals

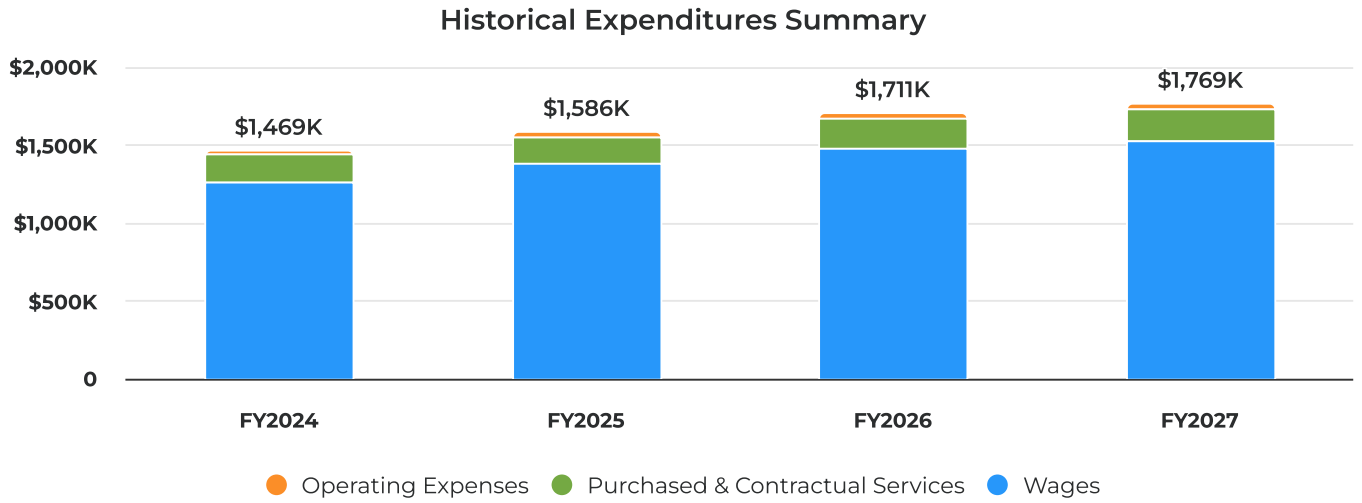
The Civil Process Division aims to professionally and efficiently serve all processes in a reasonable and timely manner, while maintaining an impartial stance among all parties having interest in a case. The Civil Process Division can only answer civil process procedural questions and cannot give legal advice.

Communications

The Sagadahoc Communication Center is staffed with 18 full-time employees and up to 3 per-diem employees. We are responsible for all the 911 emergency and non-emergency calls placed within Sagadahoc County, and dispatching the appropriate Law/Fire/EMS response for our 10 Cities and Towns. We operate 24/7/365 with often 4 dispatchers on shift at any given time.

The Communications budget increase of 3.42% reflects contractual wage increases for the 16 employees covered under the union contract, as well as a small increase in training and professional development to support the cost of adding services for a Licensed Clinical Social Worker. We will be providing an outlet for any dispatchers involved in any high-stress, highly significant incidents we deal with to ensure their mental and physical health is a top priority, so employees can continue to provide the high level of service that we do.

Our staffing will always fluctuate given the nature of this profession, but Sagadahoc Communications has remained one of the more adequately staffed 911 centers in the State of Maine due to its workplace culture and support from citizens and agencies we serve.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$1,255,505	$1,377,832	$1,475,948	$1,527,813	3.51%
Operating Expenses	$27,917	$36,006	$39,900	$40,900	2.51%
Purchased & Contractual Services	$185,843	$172,505	$194,780	$200,434	2.90%
Total Expenditures	**$1,469,266**	**$1,586,343**	**$1,710,628**	**$1,769,148**	**3.42%**

Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Communications					
Wages					
Comms - Communications Director Wages	$86,309	$89,716	$92,664	$95,722	3.30%
Comms - Supervisory	$190,229	$220,867	$227,493	$235,455	3.50%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages					
Comms - Deputy Director Wages	$78,918	$81,529	$84,760	$87,557	3.30%
Comms - Dispatcher Wages	$695,281	$743,329	$853,151	$883,011	3.50%
Comms - Overtime Wages	$88,467	$115,839	$115,000	$120,000	4.35%
Comms - Holiday Wages	$97,904	$109,551	$91,080	$94,268	3.50%
Comms - Training Wages	$16,006	$15,801	$10,000	$10,000	-
Comms - Health Insurance Buy-out	$800	-	-	-	-
Comms - Fitness	$1,592	$1,200	$1,800	$1,800	-
Total Wages	$1,255,505	$1,377,832	$1,475,948	$1,527,813	3.51%
Operating Expenses					
Comms - Office Supplies	$4,451	$6,202	$5,000	$5,000	-
Comms - Public Education Supplies	$959	$116	$2,500	$3,000	20.00%
Comms - Postage	$90	$54	$50	$50	-
Comms - Minor Equipment/Furniture	$188	$116	$1,500	$1,500	-
Comms - Vehicles Gasoline	$1,255	$2,225	$3,000	$3,500	16.67%
Comms - Uniforms & Safety Equipment	$2,835	$1,093	$4,500	$4,500	-
Comms - Travel	$733	$413	$350	$350	-
Comms - Computer Equipment	$5,049	$9,174	$5,500	$5,500	-
Comms - Software	$12,358	$16,613	$17,500	$17,500	-
Total Operating Expenses	$27,917	$36,006	$39,900	$40,900	2.51%
Purchased & Contractual Services					
Comms-Training/Professional Development	$13,874	$13,216	$17,000	$20,000	17.65%
Comms - Dues/Membersh	$598	$260	$600	$600	-

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
ips					
Comms - Professional Services	$1,800	$2,826	$3,895	$3,895	-
Comms - Vehicle Repairs & Maintenance	$321	$1,745	$2,000	$2,000	-
Comms - Telephone	$2,014	$1,188	$1,580	$1,580	-
Comms - Rental of Fiberoptics Equipment	$12,690	$12,735	$13,870	$13,870	-
Comms - Spillman Repairs & Maintenance	$86,999	$71,124	$75,835	$78,489	3.50%
Comms - Copier Lease & Maintenance	$988	$920	-	-	-
Comms - Equipment Repairs & Maintenance	$66,559	$68,491	$80,000	$80,000	-
Total Purchased & Contractual Services	$185,843	$172,505	$194,780	$200,434	2.90%
Total Communications	$1,469,266	$1,586,343	$1,710,628	$1,769,148	3.42%
Total Expenditures	**$1,469,266**	**$1,586,343**	**$1,710,628**	**$1,769,148**	**3.42%**

Personnel Summary

The Communications center staffs eighteen employees: two administrators, three line supervisors, thirteen line dispatchers, and three per-diem dispatchers.

Summary of Goals

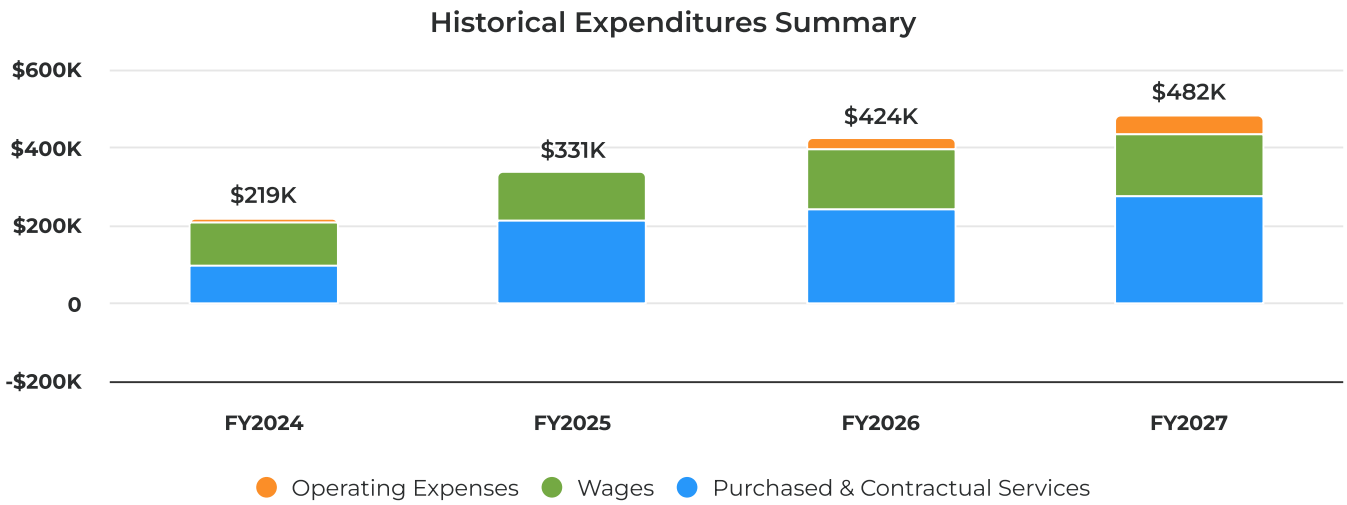
The Sagadahoc County Regional Communications Center strives to process all calls for service and dispatch the appropriate response to aid in the protection of life and property.

Emergency Management Agency

The Emergency Management Agency is responsible for the development, implementation, and management of Sagadahoc County's disaster response, crisis management, and emergency preparedness activities for everyone who lives, works, visits, or travels through the county. This includes the development and implementation of emergency operations, hazard mitigation, and recovery plans, conducting training and exercises, managing resource requests, and facilitating recovery operations to minimize risk to lives, property, and the environment. The department consists of a full-time Director, Deputy Director, Community Navigator, and Crisis Canine.

The FY27 EMA budget reflects a 13.81% increase over the previous fiscal year. This is due to the increased demand for services our organization provides to our municipalities and local organizations, and contractual amount increases. The largest increases are to replace emergency supplies and contractual escalations in the communications tower leases. Other increases are minor and related to inflation of goods and services.

After working with our municipal Emergency Managers and municipal leaders, the County has been asked to take the lead role on Emergency Management throughout the County. This is due to many of the local municipal Emergency Managers lacking the capacity to fulfill all of the local responsibilities that they must fulfill, and the lack of expertise in the field. The transition of services to a county-led Emergency Management Agency will allow all municipalities to have a more coordinated and proactive approach to the five phases of Emergency Management: Prevention, Preparedness, Response, Recovery, and Mitigation.



Expenditures Summary

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Wages	$108,826	$122,221	$153,421	$158,484	3.30%
Operating Expenses	$12,187	-$4,534	$30,400	$50,200	65.13%
Purchased & Contractual Services	$97,703	$213,550	$239,850	$273,487	14.02%
Total Expenditures	**$218,716**	**$331,236**	**$423,671**	**$482,171**	**13.81%**

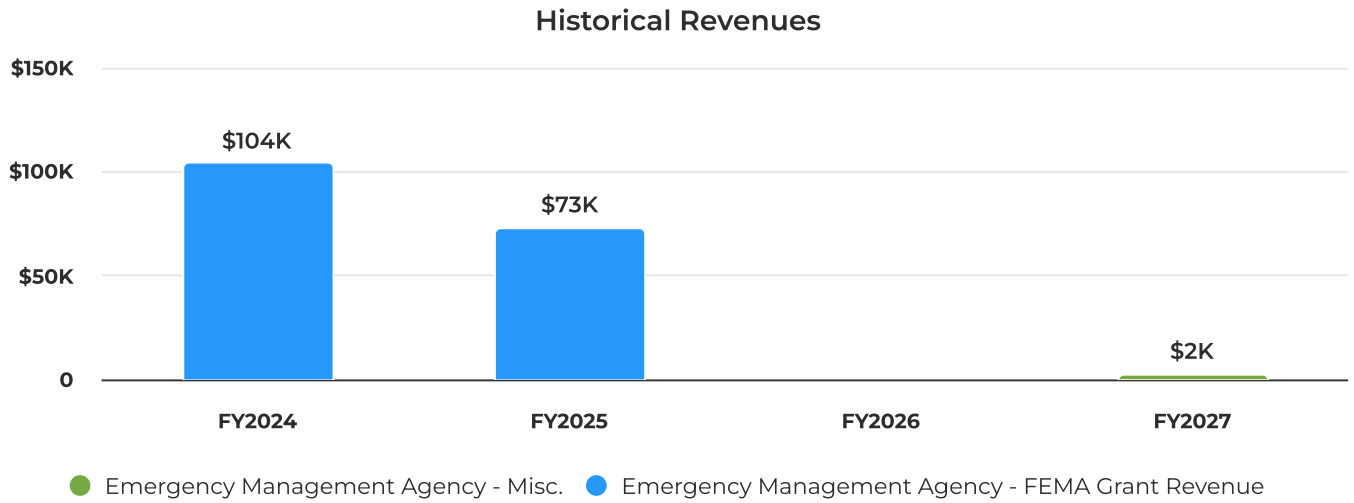
Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Emergency Management					

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
Agency					
Wages					
EMA - EMA Director Wages	$49,828	$77,471	$87,963	$90,866	3.30%
EMA - Deputy Director Wages	$100	$43,557	$65,458	$67,618	3.30%
EMA - Admin Asst Wages	$58,898	$1,193	-	-	-
Total Wages	$108,826	$122,221	$153,421	$158,484	3.30%
Operating Expenses					
EMA - Office Supplies	$2,012	$1,374	$4,000	$5,000	25.00%
EMA - Postage	$18	$21	$100	$200	100.00%
EMA - Minor Equipment	-	-	$1,000	$10,000	900.00%
EMA - Vehicle Gasoline	$722	$1,942	$3,000	$4,000	33.33%
EMA - Uniforms & Safety Equipment	$50	$300	$300	$1,000	233.33%
EMA - Public Safety Equipment	$9,385	-$8,171	$22,000	$30,000	36.36%
Total Operating Expenses	$12,187	-$4,534	$30,400	$50,200	65.13%
Purchased & Contractual Services					
EMA - Training/Professional Development	$410	$3,646	$4,000	$8,000	100.00%
EMA - Dues/Memberships	$145	$68	$200	$450	125.00%
EMA - Vehicles Repairs & Maintenance	$88	$99	$1,500	$5,000	233.33%
EMA - Telephone	$1,553	$1,600	$2,050	$2,616	27.61%
Emergency Management Agency - Equipment Repairs & Maintenance	-	-	$500	$1,000	100.00%
EMA - Copier Lease & Maintenance	$668	$634	-	-	-
EMA - Tower Leases	$93,189	$205,662	$229,000	$252,921	10.45%

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change FY26 to FY27
EMA - Storage Lease	$1,650	$1,650	$1,800	$2,500	38.89%
EMA - Advertising	-	$191	$800	$1,000	25.00%
Total Purchased & Contractual Services	$97,703	$213,550	$239,850	$273,487	14.02%
Total Emergency Management Agency	$218,716	$331,236	$423,671	$482,171	13.81%
Total Expenditures	**$218,716**	**$331,236**	**$423,671**	**$482,171**	**13.81%**

Revenues



Revenues Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change
Emergency Management Agency - FEMA Grant Revenue	$104,175	$72,821	-	-	-
Emergency Management Agency - Misc.	-	-	-	$2,300	-100.00%
Total Revenues	**$104,175**	**$72,821**	**-**	**$2,300**	**-100.00%**

Personnel Summary

The EMA department has a team of two full-time staff dedicated to the management of EMA responsibilities; Director and Deputy Director. The department also employs one Crisis K-9 to support victims in crisis situations.

Summary of Goals

Emergency management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

Capital Improvement Plan

A Capital Improvement Plan (CIP) is a multi-year planning tool that identifies, prioritizes, schedules, and funds necessary renovations, equipment purchases, and projects. The plan projects costs and funding over a five-year period. Sagadahoc County plans to contract a facilities condition assessment to fine-tune the CIP and develop a strategy for funding future needs. This document is reviewed and updated annually through the budget process.

Definitions and Criteria for Capital Projects

Capital projects are identified and requested by department heads, then reviewed by the Budget Advisory Committee and County Commissioners. These projects must have a useful life of 3 or more years and an aggregate cost in excess of $5,000. The majority of these costs are raised and expended in the same year, as most items are on a replacement schedule. Examples include heat pumps, computers, body-worn and in-car camera systems, and vehicles. Some are true reserves, where funds are raised over multiple years and expended at once for a larger project, such as roof replacement or server upgrades.

Priorities

Capital projects are evaluated by urgency: how soon the funding is needed and the impact of delaying the project. Outdated IT infrastructure that leaves the County vulnerable to security risk, for example, is prioritized over beginning a new reserve for equipment that will require replacement in 7 years. The County also has contractual capital schedules where a fixed number of units are replaced annually, such as the taser replacement program. The County Administrator aims to stabilize capital funding in the coming years, contributing steadily to reserves to build a balance rather than fund entire projects in large spikes. Capital funding is often the first item cut in an effort to control the present year's budgetary increase, but delayed funding creates the need for future large increases. Incremental funding of capital reserves will allow for more predictable and measured increases year-to-year.

One Year Plan

The FY27 Capital Improvement Plan includes funding for several necessary projects. Planned expenditures are as follows.

Facilities

Funding for ripped carpeting in Patrol, Probate, and Admin, repairing water damage in the courthouse foyer, matching grant funds for a replacement courthouse generator, HVAC upgrades, repairing the granite steps, sealing and re-striping the parking lot, replacing the cooling tower, and ADA improvements.

IT

Funding replacement computers.

Sheriff

Contractual replacement of tasers, body-worn cameras, in-car cameras, and rugged laptops, and two Deputy Sheriff cruisers.

EMA

Funding toward a Deputy Director vehicle and ATS Traffic Cloud. Requests for special purpose trailers, the Director vehicle, and drone feed capabilities are also included.

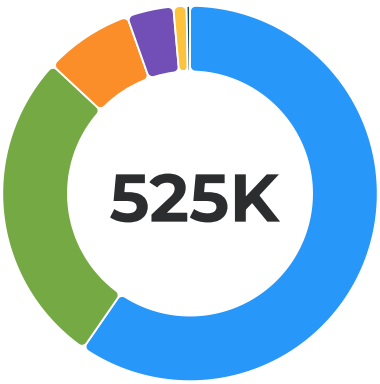
FY27 Total Capital Requested

$524,898

FY27 Total Funding Requested

$525,898

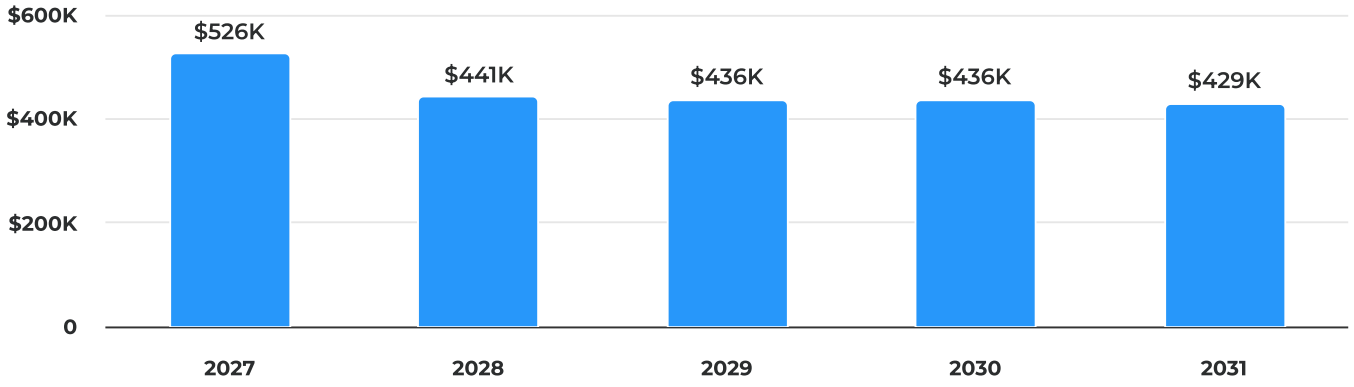
FY27 Total Funding Requested by Department



Sheriff Capital	$312,898	59.61%
Facilities Capital	$143,500	27.34%
EMA Capital	$40,000	7.62%
IT	$21,000	4.00%
District Attorney	$6,000	1.14%
Comms Capital	$1,500	0.29%

Capital Improvement Multi-Year Plan

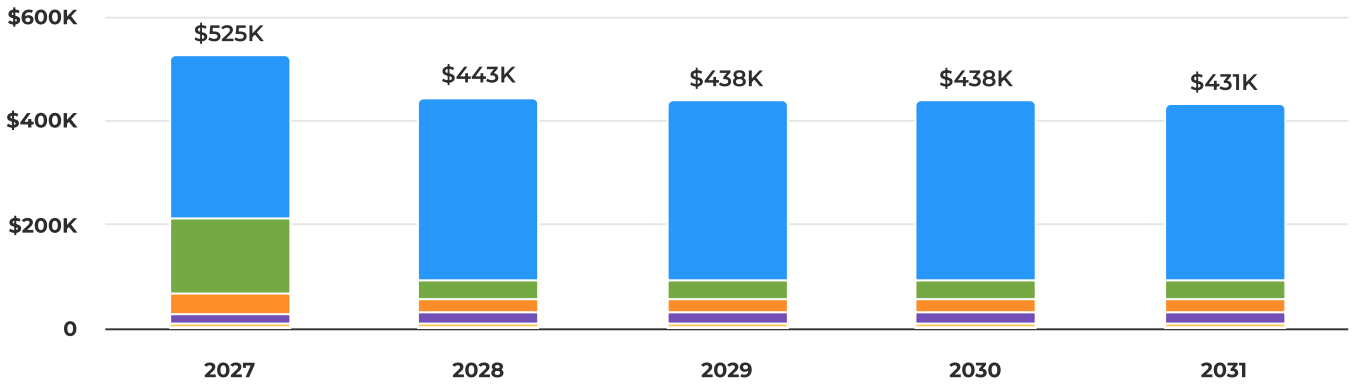
FY27 - FY31 Total Funding Requested by Source



Funding by Source Totals (all years)

Tax Appropriation	**$2,268,891**	100.00%
Grant	**$0**	0.00%

FY27 - FY31 Total Funding Requested by Department



Funding by Department Totals (all years)

Sheriff Capital	**$1,695,891**	74.52%
Facilities Capital	**$283,500**	12.46%
EMA Capital	**$150,000**	6.59%
IT	**$109,000**	4.79%
District Attorney	**$30,000**	1.32%
Comms Capital	**$7,500**	0.33%

Capital Improvement Plan - Project Types

FY27 - FY31 Capital Costs By Project Type



Vehicles and Wheeled Equipment	**$1,057,000**	46.44%
Building and Facilities	**$783,500**	34.43%
Other Equipment	**$193,391**	8.50%
Computers and Related Equipment	**$174,000**	7.65%
Computer Software	**$68,000**	2.99%

Vehicles and Wheeled Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Cruiser Reserve	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
EMA Director Vehicle	$20,000	$15,500	$15,500	$15,500	$15,500	**$82,000**
Domestic Violence Investigator Vehicle	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Mobile Command Unit	$0	$0	$0	$0	$0	**$0**
Total Vehicles and Wheeled Equipment	**$156,000**	**$221,500**	**$226,500**	**$226,500**	**$226,500**	**$1,057,000**

Building and Facilities

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Jail LOC Principal	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Building Reserve	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
HVAC Reserve	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Cooling Tower	$45,000	$0	$0	$0	$0	**$45,000**
Parking Lot Repairs	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
ADA Improvements	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Exterior Improvements	$20,000	$0	$0	$0	$0	**$20,000**
Fire Alarm System Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Generator Reserve	$10,000	$0	$0	$0	$0	**$10,000**
Total Building and Facilities	**$243,500**	**$135,000**	**$135,000**	**$135,000**	**$135,000**	**$783,500**

Other Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Taser-10 Replacement Program	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
In-Car Camera System	$31,730	$0	$0	$0	$0	**$31,730**

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Mobile & BWC Systems - Addition	$7,440	$7,440	$7,440	$7,440	$0	**$29,760**
Body Worn Camera	$9,747	$9,749	$0	$0	$0	**$19,496**
Telephone Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Dispatch Chairs	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Total Other Equipment	**$71,398**	**$39,670**	**$29,921**	**$29,921**	**$22,481**	**$193,391**

Computers and Related Equipment

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Mobile Data Computer Reserve	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
Server Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Computer Reserve	$9,000	$10,000	$10,000	$10,000	$10,000	**$49,000**
Total Computers and Related Equipment	**$34,000**	**$35,000**	**$35,000**	**$35,000**	**$35,000**	**$174,000**

Computer Software

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
ATS Software Program	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Drone Feeds	$6,000	$5,000	$5,000	$5,000	$5,000	**$26,000**
Total Computer Software	**$20,000**	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$68,000**

Capital Improvement Plan - Departments

FY27 - FY31 Capital Costs by Department



Sheriff Capital	**$1,695,891**	74.52%
Facilities Capital	**$283,500**	12.46%
EMA Capital	**$150,000**	6.59%
IT	**$109,000**	4.79%
District Attorney	**$30,000**	1.32%
Comms Capital	**$7,500**	0.33%

Sheriff Capital

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Cruiser Reserve	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
Jail LOC Principal	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Taser-10 Replacement Program	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
Mobile Data Computer Reserve	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
In-Car Camera System	$31,730	$0	$0	$0	$0	**$31,730**
Mobile & BWC Systems - Addition	$7,440	$7,440	$7,440	$7,440	$0	**$29,760**
Body Worn Camera	$9,747	$9,749	$0	$0	$0	**$19,496**
Total Sheriff Capital	**$312,898**	**$351,170**	**$346,421**	**$346,421**	**$338,981**	**$1,695,891**

Facilities Capital

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Building Reserve	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
HVAC Reserve	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Cooling Tower	$45,000	$0	$0	$0	$0	**$45,000**
Parking Lot Repairs	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
ADA Improvements	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Exterior Improvements	$20,000	$0	$0	$0	$0	**$20,000**
Fire Alarm System Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Generator Reserve	$10,000	$0	$0	$0	$0	**$10,000**
Total Facilities Capital	**$143,500**	**$35,000**	**$35,000**	**$35,000**	**$35,000**	**$283,500**

EMA Capital

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
EMA Director Vehicle	$20,000	$15,500	$15,500	$15,500	$15,500	**$82,000**

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
ATS Software Program	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Drone Feeds	$6,000	$5,000	$5,000	$5,000	$5,000	**$26,000**
Mobile Command Unit	$0	$0	$0	$0	$0	**$0**
Total EMA Capital	**$40,000**	**$27,500**	**$27,500**	**$27,500**	**$27,500**	**$150,000**

IT

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Server Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Computer Reserve	$9,000	$10,000	$10,000	$10,000	$10,000	**$49,000**
Telephone Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Total IT	**$21,000**	**$22,000**	**$22,000**	**$22,000**	**$22,000**	**$109,000**

District Attorney

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Domestic Violence Investigator Vehicle	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Total District Attorney	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Comms Capital

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Dispatch Chairs	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Total Comms Capital	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$7,500**

Capital Improvement Plan - Expenditures

Tax Appropriation

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Cruiser Reserve	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
Jail LOC Principal	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Taser-10 Replacement Program	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
EMA Director Vehicle	$20,000	$15,500	$15,500	$15,500	$15,500	**$82,000**
Mobile Data Computer Reserve	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
Building Reserve	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
HVAC Reserve	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Server Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Computer Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Cooling Tower	$45,000	$0	$0	$0	$0	**$45,000**
ATS Software Program	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Parking Lot Repairs	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
In-Car Camera System	$31,730	$0	$0	$0	$0	**$31,730**
Domestic Violence Investigator Vehicle	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Mobile & BWC Systems - Addition	$7,440	$7,440	$7,440	$7,440	$0	**$29,760**
Drone Feeds	$6,000	$5,000	$5,000	$5,000	$5,000	**$26,000**
ADA Improvements	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Exterior Improvements	$20,000	$0	$0	$0	$0	**$20,000**
Body Worn Camera	$9,747	$9,749	$0	$0	$0	**$19,496**
Telephone Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Generator Reserve	$10,000	$0	$0	$0	$0	**$10,000**
Dispatch Chairs	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Fire Alarm System Reserve	$2,000	$0	$0	$0	$0	**$2,000**
Mobile Command Unit	$0	$0	$0	$0	$0	**$0**
Total Tax Appropriation	**$525,898**	**$441,170**	**$436,421**	**$436,421**	**$428,981**	**$2,268,891**

Grant

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Drone Feeds	$0	$0	$0	$0	$0	**$0**
Mobile Command Unit	$0	$0	$0	$0	$0	**$0**
Total Grant	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

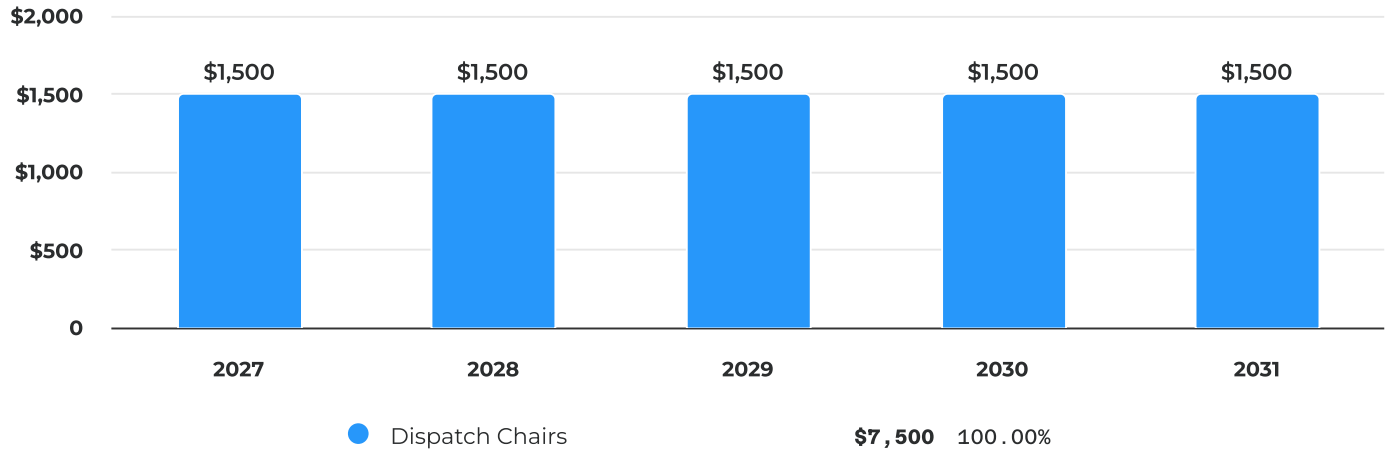
Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
Cruiser Reserve	2027 - 2031	Sheriff Capital	Vehicles and Wheeled Equipment	$945,000
Jail LOC Principal	2027 - 2031	Sheriff Capital	Building and Facilities	$500,000
Taser-10 Replacement Program	2027 - 2031	Sheriff Capital	Other Equipment	$94,905
EMA Director Vehicle	2027 - 2031	EMA Capital	Vehicles and Wheeled Equipment	$82,000
Mobile Data Computer Reserve	2027 - 2031	Sheriff Capital	Computers and Related Equipment	$75,000
Building Reserve	2027 - 2031	Facilities Capital	Building and Facilities	$70,000
HVAC Reserve	2027 - 2031	Facilities Capital	Building and Facilities	$68,000
Server Reserve	2027 - 2031	IT	Computers and Related Equipment	$50,000
Computer Reserve	2027 - 2031	IT	Computers and Related Equipment	$50,000
Cooling Tower	2027	Facilities Capital	Building and Facilities	$45,000
ATS Software Program	2027 - 2031	EMA Capital	Computer Software	$42,000
Parking Lot Repairs	2027 - 2031	Facilities Capital	Building and Facilities	$35,500
In-Car Camera System	2027	Sheriff Capital	Other Equipment	$31,730
Domestic Violence Investigator Vehicle	2027 - 2031	District Attorney	Vehicles and Wheeled Equipment	$30,000
Mobile & BWC Systems - Addition	2027 - 2030	Sheriff Capital	Other Equipment	$29,760
Drone Feeds	2027 - 2031	EMA Capital	Computer Software	$26,000
ADA Improvements	2027 - 2031	Facilities Capital	Building and Facilities	$25,000
Exterior Improvements	2027	Facilities Capital	Building and Facilities	$20,000
Body Worn Camera	2027 - 2031	Sheriff Capital	Other Equipment	$19,496
Telephone Reserve	2027 - 2031	IT	Other Equipment	$10,000
Generator Reserve	2027	Facilities Capital	Building and Facilities	$10,000
Dispatch Chairs	2027 - 2031	Comms Capital	Other Equipment	$7,500
Fire Alarm System Reserve	2027	Facilities Capital	Building and Facilities	$2,000
Mobile Command Unit	2027 - 2031	EMA Capital	Vehicles and Wheeled Equipment	$0

Comms Capital

FY27 - FY31 Comms Capital Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Dispatch Chairs	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Total Summary of Requests	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$7,500**

Dispatch Chairs

Overview

Request Owner Mike Carter, Communications Director

Department Comms Capital

Type Capital Equipment

Project Type Other Equipment

Request Groups Durable Office Equipment

Description

The Communications Department houses six Iron Horse ergonomic dispatch chairs, which are in use 24/7/365. These chairs are expensive given their perpetual usage but tend to last several years. Replacement can cost upwards of $5,000, but savings are utilized whenever they can be found. Floor models are often available at a discounted price. Communications is requesting $1,500 funding, or approximately half of one purchase, as the reserve is presently depleted.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$1.5K

Total Budget (all years)
$7.5K

Project Total
$7.5K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Total	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$7,500**

Funding Sources

FY2027 Budget
$1.5K

Total Budget (all years)
$7.5K

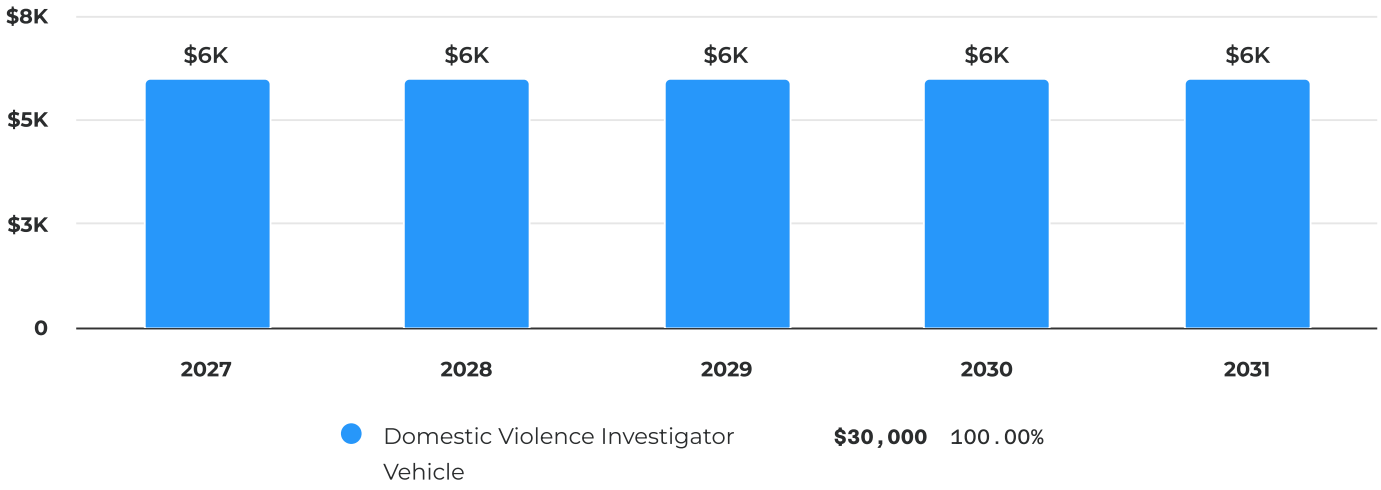
Project Total
$7.5K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$1,500	$1,500	$1,500	$1,500	$1,500	**$7,500**
Total	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$1,500**	**$7,500**

District Attorney

FY27 - FY31 District Attorney Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Domestic Violence Investigator Vehicle	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Total Summary of Requests	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Domestic Violence Investigator Vehicle

Overview

Request Owner Shaundra Vanella, Paralegal/Office Manager

Department District Attorney

Type Capital Equipment

Project Type Vehicles and Wheeled Equipment

Request Groups Vehicles

Description

The DVI cruiser, a 2024 Ford Edge AWD, was purchased used in 2026 for $32K. The previous cruiser, a 2014 Ford Explorer, was purchased used in 2018 for $21K. These vehicles typically have a longer useful life than a patrol cruiser, enduring less wear and tear. Prior to these two vehicles, hand-me-down cruisers from the Sheriff's Office were utilized, but this proved to be cost-prohibitive as Deputy Sheriff cruisers are retired with high mileage. The repairs and maintenance required for hand-me-down cruisers cost as much as a gently used cruiser over a four-year span. This request is to incrementally fund a new reserve for the future replacement of the current DVI cruiser.

Details

New Purchase or Replacement: Replacement

Useful Life: 8

New or Used Vehicle: Used Vehicle

Capital Cost

FY2027 Budget
$6K

Total Budget (all years)
$30K

Project Total
$30K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Vehicle Cost	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Funding Sources

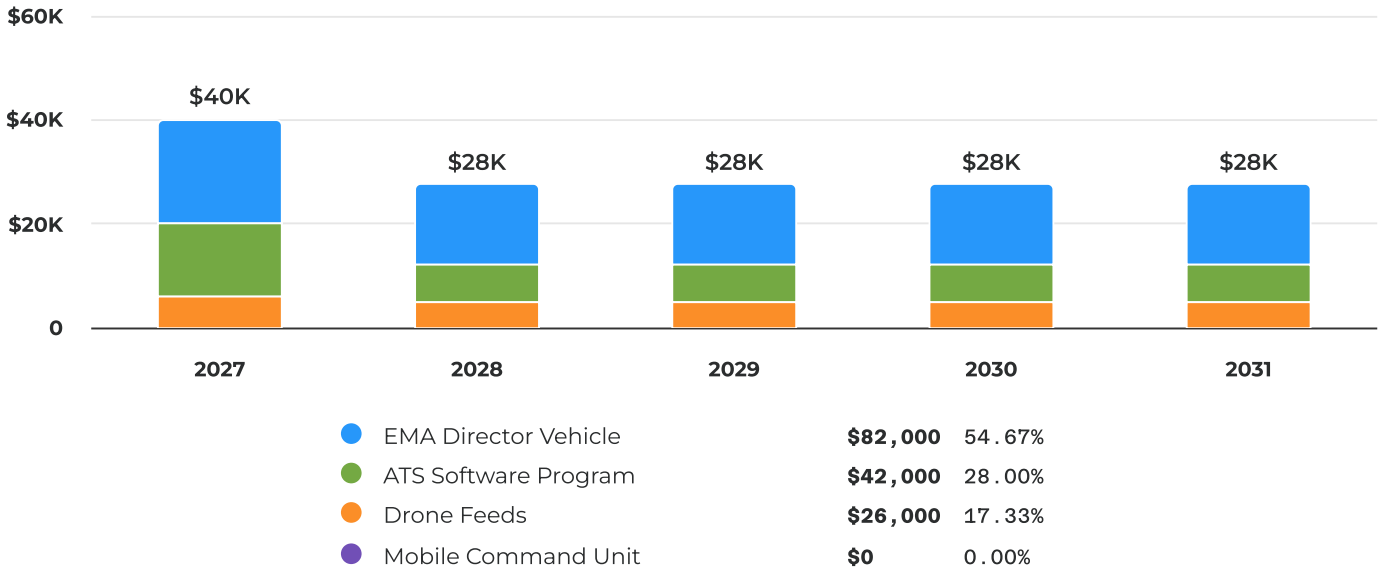
FY2027 Budget	Total Budget (all years)	Project Total
$6K	**$30K**	**$30K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$6,000	$6,000	$6,000	$6,000	$6,000	**$30,000**
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

EMA Capital

FY27 - FY31 EMA Capital Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
EMA Director Vehicle	$20,000	$15,500	$15,500	$15,500	$15,500	**$82,000**
ATS Software Program	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Drone Feeds	$6,000	$5,000	$5,000	$5,000	$5,000	**$26,000**
Mobile Command Unit	$0	$0	$0	$0	$0	**$0**
Total Summary of Requests	**$40,000**	**$27,500**	**$27,500**	**$27,500**	**$27,500**	**$150,000**

ATS Software Program

Overview

Request Owner Phil Davis, EMA Director

Department EMA Capital

Type Capital Equipment

Project Type Computer Software

Request Groups Software

Description

This request supports the continued use of the All Traffic Solutions (ATS) software, which is required for the operation, data collection, and reporting capabilities of existing variable message board signs and speed trailers. The software enables the ongoing gathering of critical traffic data and the generation of reports used for planning, operational decision-making, and public safety analysis.

Funding will cover software access for four (4) portable variable message signs operated by the EMA Department and two (2) speed trailers utilized by the Sheriff's Office. Without this software, these assets would lose functionality related to data collection, performance tracking, and reporting, significantly reducing their effectiveness. Continued access to the ATS software ensures that both departments can maximize the value of existing equipment, support data-driven traffic safety initiatives, and enhance coordination during emergency response and traffic management operations.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$14K

Total Budget (all years)
$42K

Project Total
$42K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Software	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Total	**$14,000**	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$42,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$14K	**$42K**	**$42K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$14,000	$7,000	$7,000	$7,000	$7,000	**$42,000**
Total	**$14,000**	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$42,000**

Drone Feeds

Overview

Request Owner Phil Davis, EMA Director

Department EMA Capital

Type Capital Equipment

Project Type Computer Software

Request Groups Public Safety Equipment, Software

Description

This request is to support the drone task force team and would allow the team to track all the FAA requirements for each pilot and drone within the program. It will also allow the pilots to share drone feed footage with responders in the area which has been a request from command staff and pilots in recent deployments.

Details

New Purchase or Replacement: New

Capital Cost

FY2027 Budget
$6K

Total Budget (all years)
$26K

Project Total
$26K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Software	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Installation	$1,000	$0	$0	$0	$0	**$1,000**
Other	$0	$0	$0	$0	$0	**$0**
Total	**$6,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$26,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$6K	**$26K**	**$26K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$6,000	$5,000	$5,000	$5,000	$5,000	**$26,000**
Grant	$0	$0	$0	$0	$0	**$0**
Total	**$6,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$26,000**

EMA Director Vehicle

Overview

Request Owner Phil Davis, EMA Director

Department EMA Capital

Type Capital Equipment

Project Type Vehicles and Wheeled Equipment

Request Groups Vehicles

Description

This request supports the acquisition and outfitting of a vehicle dedicated to the EMA Director to ensure effective command-and-control capabilities during emergency operations. The vehicle will be equipped with specialized features to support multi-functional response needs, including a slide-out platform for deployment of the Drone Task Force team and CERT Team Members, enabling rapid aerial assessment and situational awareness during incidents. Emergency lighting will be installed to enhance responder safety and visibility during nighttime and low-visibility operations.

Additionally, the vehicle will be outfitted to support the Crisis Response Canine Program, including the installation of a secure canine cage and temperature monitoring/heat alarm systems to ensure the safety and welfare of deployed canines. This vehicle will serve as a critical mobile operations asset, enhancing coordination, responder safety, and operational effectiveness during emergency and disaster response activities.

We will pursue grants to assist with offsetting this cost to the taxpayers.

Details

New Purchase or Replacement: Replacement

Useful Life: 7

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget
$20K

Total Budget (all years)
$82K

Project Total
$82K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$17,500	$5,000	$5,000	$5,000	$5,000	**$37,500**
Vehicle Cost	$0	$8,000	$8,000	$8,000	$8,000	**$32,000**
Other	$2,500	$2,500	$2,500	$2,500	$2,500	**$12,500**
Total	**$20,000**	**$15,500**	**$15,500**	**$15,500**	**$15,500**	**$82,000**

Funding Sources

FY2027 Budget
$20K

Total Budget (all years)
$82K

Project Total
$82K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$20,000	$15,500	$15,500	$15,500	$15,500	**$82,000**
Total	**$20,000**	**$15,500**	**$15,500**	**$15,500**	**$15,500**	**$82,000**

Mobile Command Unit

Overview

Request Owner	Phil Davis, EMA Director
Department	EMA Capital
Type	Capital Equipment
Project Type	Vehicles and Wheeled Equipment
Request Groups	Public Safety Equipment, Communications Equipment

Description

Because SCEMA has been asked to take on additional roles and responsibilities during many localized incidents, resources are needed to support multi-agency coordination on the ground. This request supports the acquisition of a Mobile Command Unit (MCU) to enhance coordination, communication, and operational control during large-scale incidents, including civil unrest, mass gathering events, and complex emergency responses. The Mobile Command Unit will provide a centralized, self-contained platform from which incident commanders and supporting agencies can manage operations, share real-time intelligence, and coordinate resources effectively.

The MCU will be equipped with interoperable communications systems, workspace for command staff, and technology to support situational awareness, allowing for unified command and multi-agency collaboration. During mass gatherings and civil unrest incidents, the unit will enable rapid deployment of command and control capabilities directly at the incident location, reducing response times and improving operational efficiency.

Funding this request will strengthen preparedness and response capabilities, enhance responder and public safety, and support compliance with National Incident Management System (NIMS) and Incident Command System (ICS) standards. The Mobile Command Unit represents a critical investment in maintaining operational readiness for high-risk, high-impact incidents that require coordinated, on-scene command and control.

SCEMA will pursue grants to assist with offsetting this cost to the taxpayers.

Details

New Purchase or Replacement: New

New or Used Vehicle: Used Vehicle

Useful Life: 10 or more years

Capital Cost

FY2027 Budget
$0

Total Budget (all years)
$0

Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Other	$0	$0	$0	$0	$0	**$0**
Equipment	$0	$0	$0	$0	$0	**$0**
Vehicle Cost	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Funding Sources

FY2027 Budget
$0

Total Budget (all years)
$0

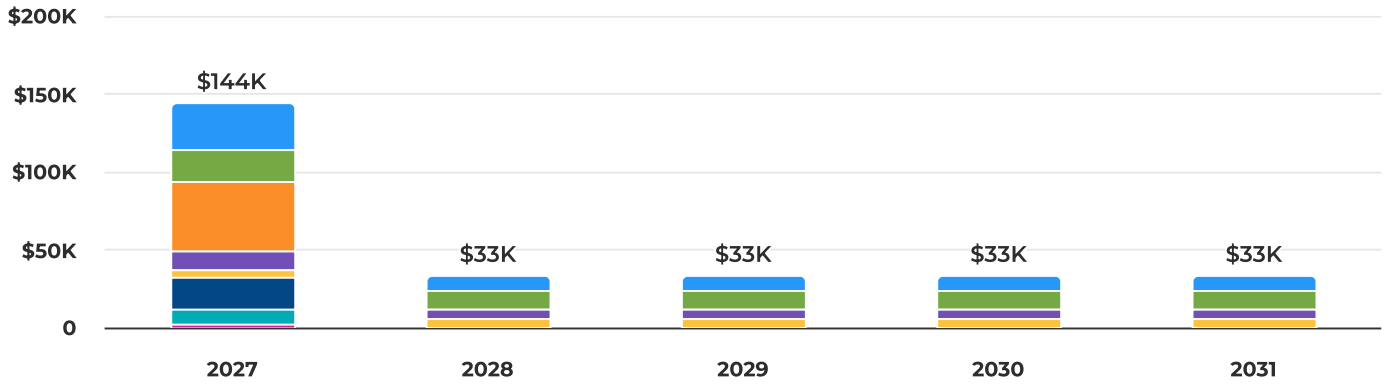
Project Total
$0

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Grant	$0	$0	$0	$0	$0	**$0**
Tax Appropriation	$0	$0	$0	$0	$0	**$0**
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Facilities Capital

FY27 - FY31 Facilities Capital Projects



Building Reserve	**$70,000**	25.41%
HVAC Reserve	**$68,000**	24.68%
Cooling Tower	**$45,000**	16.33%
Parking Lot Repairs	**$35,500**	12.89%
ADA Improvements	**$25,000**	9.07%
Exterior Improvements	**$20,000**	7.26%
Generator Reserve	**$10,000**	3.63%
Fire Alarm System Reserve	**$2,000**	0.73%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Building Reserve	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
HVAC Reserve	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Cooling Tower	$45,000	$0	$0	$0	$0	**$45,000**
Parking Lot Repairs	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
ADA Improvements	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Exterior Improvements	$20,000	$0	$0	$0	$0	**$20,000**
Generator Reserve	$10,000	$0	$0	$0	$0	**$10,000**
Fire Alarm System Reserve	$2,000	$0	$0	$0	$0	**$2,000**
Total Summary of Requests	**$143,500**	**$33,000**	**$33,000**	**$33,000**	**$33,000**	**$275,500**

ADA Improvements

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	07/31/2030

Description

The Maine Judicial Branch had an ADA evaluation done of our building. (Only the court area and the access to get to it.) The report was lengthy and included some very minor things that were already corrected or will be easy to do. Some of the other items were large issues that, in some cases, may or may not even be possible to accomplish. It is very important for us to work on these issues and correct them where possible. I would ask for $5,000 to be added yearly to this line. This is a start and it will likely need large contributions in the future, but we need to get started on it.

Details

Type of Project: Refurbishment

Supplemental Attachments

Maine Judicial Branch Access Survey
ADA access survey report

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$5K	**$25K**	**$25K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Total	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$25,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$5K	**$25K**	**$25K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$5,000	$5,000	$5,000	$5,000	$5,000	**$25,000**
Total	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	**$25,000**

Building Reserve

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

There are several large projects that need to be completed. The projects listed below are several that are high priority. This funding would allow us to begin these projects and potentially others.

- Foyer facelift
- Carpeting in Probate, Patrol, and Admin
- Painting in Admin interior

In the future, Facilties recommends funding smaller amounts for general upkeep, such as touch-up painting and waxing the floors. This larger request is due to several years of deferred funding and the projects have become safety hazards.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$30K	**$70K**	**$70K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
Total	**$30,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$70,000**

Funding Sources

FY2027 Budget
$30K

Total Budget (all years)
$70K

Project Total
$70K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$30,000	$10,000	$10,000	$10,000	$10,000	**$70,000**
Total	**$30,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$70,000**

Cooling Tower

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

The cooling tower on the roof of the courthouse is approximately a 1000 gallon tank which creates cool air for the 25 heat pump/ac units throughout the building. The tower has exceeded its life expectancy. The approximate cost of replacement is between $75,000-$100,000.

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$45K	**$45K**	**$45K**

Detailed Breakdown

Category	FY2027 *Requested*
Repairs/Improvements	**$45,000**
Total	**$45,000**

Cooling Tower

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$45K	**$45K**	**$45K**

Detailed Breakdown

Category	**FY2027** *Requested*
Tax Appropriation	**$45,000**
Total	**$45,000**

Exterior Improvements

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

The granite step grand entrance to the courthouse is in need of grout. There was a significant amount of money put into the steps several years back because the grout was neglected. Without grout, the water gets in between the stone and will wash away the base. This causes the stone to shift. Then heavy equipment is needed to lift the stones out, replace the base and put the stones back into place and then grout. Grout is simply a routine maintenance item for granite steps.

This also could be used for any other unexpected exterior repairs or needs that may arise.

Details

Type of Project: Refurbishment

Supplemental Attachments

quote
Quote from Knowles Industrial for repair of granite steps

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	**FY2027** *Requested*
Repairs/Improvements	**$20,000**
Total	**$20,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$20K**	**$20K**

Detailed Breakdown

Category	**FY2027** *Requested*
Tax Appropriation	**$20,000**
Total	**$20,000**

Fire Alarm System Reserve

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	03/1/2035
Estimated Completion Date	03/30/2035

Description

A complete upgrade was completed in 2019 for $20,000 on the fire alarm system. This is to prepare for any future upgrades, additions or repairs.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget
$2K

Total Budget (all years)
$10K

Project Total
$10K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$10,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$2K	**$2K**	**$2K**

Detailed Breakdown

Category	FY2027 *Requested*
Tax Appropriation	**$2,000**
Total	**$2,000**

Generator Reserve

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

We have been working on getting a new generator for the main building. EMA has nearly obtained a grant to help with this. This account would fund the remaining portion not covered by any grant. This also is to cover the cost of a replacement generator for the admin building, which is long overdue.

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$10K	**$10K**	**$10K**

Detailed Breakdown

Category	**FY2027** *Requested*
Repairs/Improvements	**$10,000**
Total	**$10,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$10K	**$10K**	**$10K**

Detailed Breakdown

Category	**FY2027** *Requested*
Tax Appropriation	**$10,000**
Total	**$10,000**

HVAC Reserve

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

With 25 heat pumps around the building, all of various ages and conditions, the intention has been to replace 1 or 2 per year as needed. This account would do this and also be potentially utilized in the event of unforeseen breakdowns that can occur. At approximately $7,000.00 per pump, I would request $20,000 be added to this line to catch up on the replacement schedule due to past deferred funding. Moving forward, I would expect less to be needed depending on the replacement cycle and breakdowns or lack thereof.

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$68K**	**$68K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Total	**$20,000**	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$68,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$20K	**$68K**	**$68K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$20,000	$12,000	$12,000	$12,000	$12,000	**$68,000**
Total	**$20,000**	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$68,000**

Parking Lot Repairs

Overview

Request Owner	Aaron Hanscom, Facilities Director
Department	Facilities Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2027

Description

Regular maintenance on the parking lot is required. These funds would cover the cost of blacktop sealant, crack filling, and line painting. For the crack filling and seal coating, I was quoted $10,000 by the company who did it last. Line painting was approximately $1,500. This work should be completed every other year. Facilities recommends funding half of this cost annually once this work is completed in FY27.

Details

Type of Project: Refurbishment

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$11.5K	**$35.5K**	**$35.5K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
Total	**$11,500**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$35,500**

Funding Sources

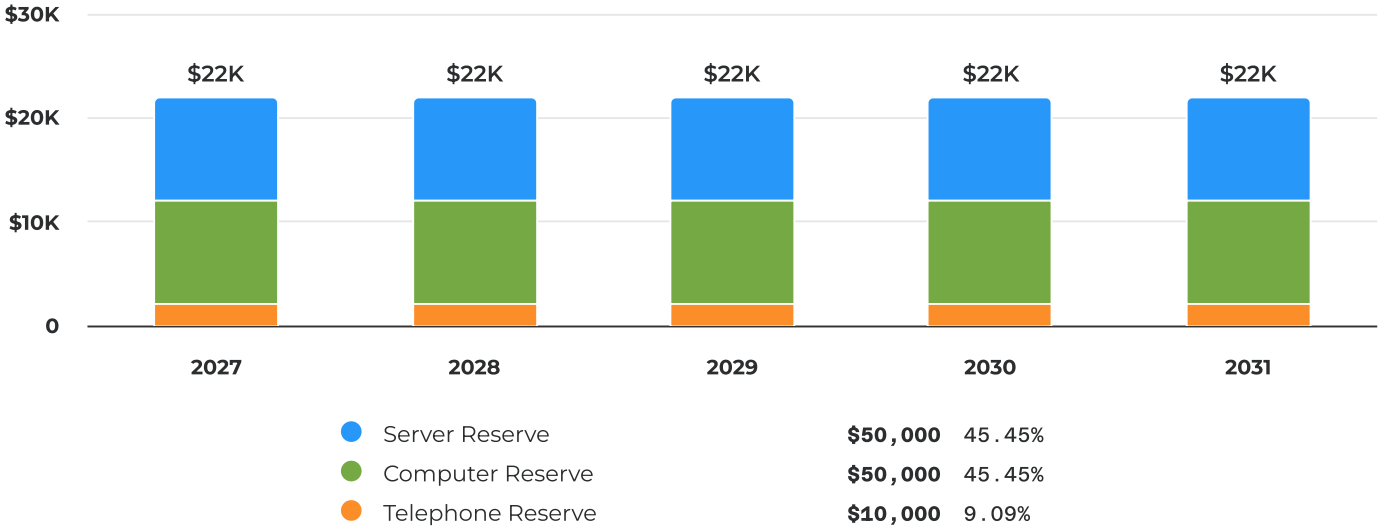
FY2027 Budget	Total Budget (all years)	Project Total
$11.5K	**$35.5K**	**$35.5K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$11,500	$6,000	$6,000	$6,000	$6,000	**$35,500**
Total	**$11,500**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$35,500**

IT

FY27 - FY31 IT Projects



Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Server Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Computer Reserve	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Telephone Reserve	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Total Summary of Requests	**$22,000**	**$22,000**	**$22,000**	**$22,000**	**$22,000**	**$110,000**

Computer Reserve

Overview

Request Owner Devin Field, IT Director

Department IT

Type Capital Equipment

Project Type Computers and Related Equipment

Request Groups IT Infrastructure

Description

The Computer Reserve funds endpoints that are at end of life or out of warranty. This account was not funded in the last budget. There are currently 32 devices that are past warranty, with end dates ranging from 2022 to 2025. Of these 32 devices, 8 workstations are considered highest priority. Funding this account will help keep costs predictable year over year and increase the reliability of County hardware.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$9K

Total Budget (all years)
$49K

Project Total
$49K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$9,000	$10,000	$10,000	$10,000	$10,000	**$49,000**
Total	**$9,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$49,000**

Funding Sources

FY2027 Budget
$10K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$50,000**

Server Reserve

Overview

Request Owner Devin Field, IT Director

Department IT

Type Capital Equipment

Project Type Computers and Related Equipment

Request Groups IT Infrastructure

Description

Building a Server Reserve will mitigate the need for large server purchases in future budget years, such as the situation in the FY27 budget. The costs of hardware are ever-increasing and a reserve can serve as an augment for large purchases when servers need to be replaced.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$10K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$50,000**

Funding Sources

FY2027 Budget
$10K

Total Budget (all years)
$50K

Project Total
$50K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$10,000	$10,000	$10,000	$10,000	$10,000	**$50,000**
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$50,000**

Telephone Reserve

Overview

Request Owner Devin Field, IT Director

Department IT

Type Capital Equipment

Project Type Other Equipment

Request Groups Durable Office Equipment

Description

The County telephone system was upgraded in 2023 for a cost of $25,000 and has an expected useful life of approximately 10 years. Since this upgrade, several unforeseen issues and necessary infrastructure upgrades have arisen. Building this reserve will allow these issues to be addressed if needed, and establishes an eventual replacement reserve, preventing the need to fund a future upgrade all at once in a future budget year.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$2K

Total Budget (all years)
$10K

Project Total
$10K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$10,000**

Funding Sources

FY2027 Budget
$2K

Total Budget (all years)
$10K

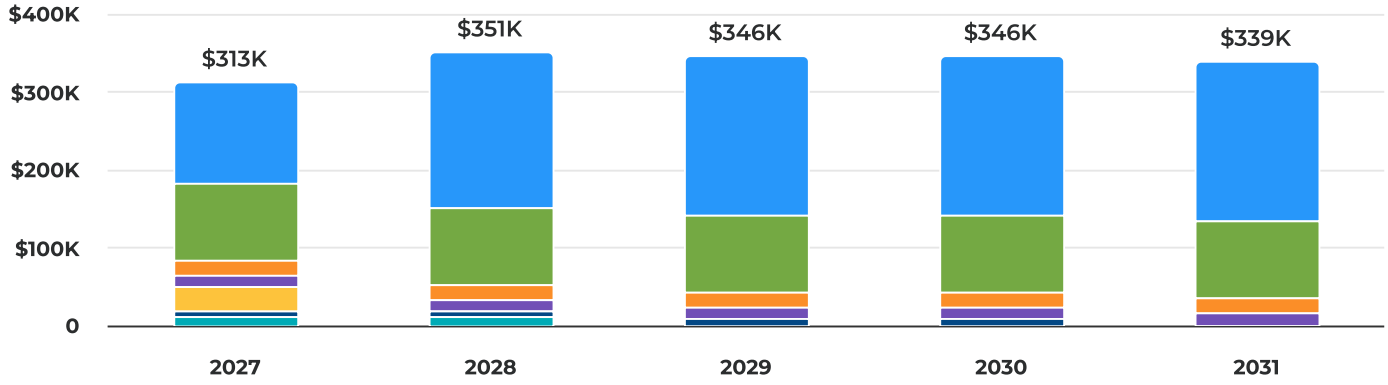
Project Total
$10K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$2,000	$2,000	$2,000	$2,000	$2,000	**$10,000**
Total	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$10,000**

Sheriff Capital

FY27 - FY31 Sheriff Capital Projects



Cruiser Reserve	**$945,000**	55.72%
Jail LOC Principal	**$500,000**	29.48%
Taser-10 Replacement Program	**$94,905**	5.60%
Mobile Data Computer Reserve	**$75,000**	4.42%
In-Car Camera System	**$31,730**	1.87%
Mobile & BWC Systems - Addition	**$29,760**	1.75%
Body Worn Camera	**$19,496**	1.15%

Summary of Requests

Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Cruiser Reserve	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
Jail LOC Principal	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Taser-10 Replacement Program	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
Mobile Data Computer Reserve	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
In-Car Camera System	$31,730	$0	$0	$0	$0	**$31,730**
Mobile & BWC Systems - Addition	$7,440	$7,440	$7,440	$7,440	$0	**$29,760**
Body Worn Camera	$9,747	$9,749	$0	$0	$0	**$19,496**
Total Summary of Requests	**$312,898**	**$351,170**	**$346,421**	**$346,421**	**$338,981**	**$1,695,891**

Body Worn Camera

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Other Equipment

Request Groups Public Safety Equipment

Description

Body worn cameras are a critical tool to enhance our relationship with the community, providing additional transparency and accountability. In FY2023 the Sheriff's Office began outfitting all patrol deputies with new Motorola V700 and VideoManager EL Cloud system. These cameras integrate with our in-car video cameras. The cloud-based management system is an efficient file management system. It saves money as there is no hard drive storage required. Under this program, the cost for fifteen (15) units was $68,990 spread over five (5) years. In August of 2023 we were awarded a Small, Rural, and Tribal (SRT) Law Enforcement Agency Grant through the Bureau of Justice Assistance. The grant was a match amount of $30,000. The grant period was 01/01/2023 to 12/31/2025. We drew down the full amount and this capital request funds the remainder.

Details

New Purchase or Replacement: New

Capital Cost

FY2027 Budget
$9.75K

Total Budget (all years)
$19.5K

Project Total
$19.5K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$9,747	$9,749	$0	$0	$0	**$19,496**
Total	**$9,747**	**$9,749**	**$0**	**$0**	**$0**	**$19,496**

Funding Sources

FY2027 Budget
$9.75K

Total Budget (all years)
$19.5K

Project Total
$19.5K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$9,747	$9,749	$0	$0	$0	**$19,496**
Total	**$9,747**	**$9,749**	**$0**	**$0**	**$0**	**$19,496**

Cruiser Reserve

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Vehicles and Wheeled Equipment

Request Groups Vehicles

Description

The Sheriff's Office generally replaces three (3) vehicles annually on a rotating basis to maintain the fleet. It is the policy of the agency to replace equipment when its total cost (depreciation, operating, maintenance, and repair) average over its useful life is at a minimum. Front-line vehicles (patrol) typically have a useful life of approximately 120,000 to 130,000 miles and are replaced at that time. The agency is requesting funds for the replacement of two (2) front line patrol vehicles with SUV-AWD units at a net estimated cost of $130,000. This also includes the cost of outfitting and mounting of equipment such as emergency lights, siren, and all other equipment. Also included is the cost of striping and decals.

Details

New Purchase or Replacement: Replacement

Useful Life: 5

New or Used Vehicle: New Vehicle

Capital Cost

FY2027 Budget
$130K

Total Budget (all years)
$945K

Project Total
$945K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Vehicle Cost	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
Total	**$130,000**	**$200,000**	**$205,000**	**$205,000**	**$205,000**	**$945,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$130K	**$945K**	**$945K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$130,000	$200,000	$205,000	$205,000	$205,000	**$945,000**
Total	**$130,000**	**$200,000**	**$205,000**	**$205,000**	**$205,000**	**$945,000**

In-Car Camera System

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Other Equipment

Request Groups Public Safety Equipment

Description

In-car camera systems are an important instrument in today's law enforcement environment. In FY2023 the Sheriff's Office began outfitting all patrol vehicles with the new WatchGuard M500 In-Car Video System and Command Central Evidence Management system. These cameras replaced our previous model of in-car video cameras. The cloud-based management system is new to us and is a much more efficient system for managing files. It saves money as there is no physical storage required, which saves the costs of associated hardware. Under our current agreement with Motorola, the cost for sixteen (16) units is $31,730 for five (5) years.

Details

New Purchase or Replacement: New

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$31.7K	**$31.7K**	**$31.7K**

Detailed Breakdown

Category	FY2027 *Requested*
Equipment	**$31,730**
Total	**$31,730**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$31.7K	**$31.7K**	**$31.7K**

Detailed Breakdown

Category	FY2027 *Requested*
Tax Appropriation	**$31,730**
Total	**$31,730**

Jail LOC Principal

Overview

Request Owner	Joel Merry, Sheriff
Department	Sheriff Capital
Type	Capital Improvement
Project Type	Building and Facilities
Request Groups	Building Maintenance & Improvements, Public Safety Equipment
Estimated Start Date	07/1/2026
Estimated Completion Date	06/30/2036

Description

Two Bridges Regional Jail secured a $2,000,000 line of credit to address urgent capital needs, including the camera system, door control system, intercom system, and generator. The line of credit will be due for repayment in 10 years, with the jail paying monthly interest and Lincoln and Sagadahoc evenly sharing the principal at the end of the term. Sheriff Merry and the Sagadahoc County Commissioners recommend setting aside $100,000 annually to prepare for repayment.

Jail Administrator Colonel James Bailey shared the following information regarding the state of the aforementioned systems.

The building is almost 20 years old, and is facing some large capital needs. The two biggest items really boil down to a safety and security issue. The facility has just under 200 cameras inside and outside. The cameras monitor the entry and grounds, inmate population and staff. That system was new in 2006 and the DVR, which is the recording device, was upgraded in 2012. Currently, the jail camera system recordings last no more than 14 days, which may sound like a long time, but when you are looking at an incident for a lawsuit or a criminal case, 14 days is not long at all. The technology is from 2006, and is an analog system. The video quality is abysmal. As of today, five different cameras have failed and he is not able to replace them, because the technology is analog. One of the failing cameras is in the Arresting Officer Station. This camera is there to monitor staff and inmate safety. The camera watches the intoxicology machine, which is where Corrections Officers run into a lot of trouble with the court system. When Bailey requests a video, and he doesn't have it after 14 days, that is highly problematic. Another huge safety issue is the Control Officer's station. When an incident occurs in the facility, the Control Officer is the person monitoring all 200+ cameras. When monitoring the cameras, some have to be activated, or they have a quad screen (four cameras that are up 24/7), and there is a program that selects cameras. When there is an incident, the Control Officer must find that camera, monitor it, and then relay the information of what they're seeing to others responding within the facility. This helps Corrections Officers know beforehand what they're going into. This is one part of the capital needs to address. The other is the Door Control System. The door controls were installed in 2005 and began being operated in 2006. The testing of the door system by the State failed initially. Upgrades were made just to pass the state standard. The doors have not been upgraded since 2006, and now the company that created the door systems no longer exists. TBRJ contracts with Minuteman Security, which used to be Norris, who has done a wonderful job at adding band-aids to the door controls as issues arise. The problem is that technology has not kept up. TBRJ is required by the Department of Corrections to have an electronic door system for safety and security. The intercom system is the other part of the capital project needed. The intercom system is the original, and they came with the door controls. There are four or five intercoms right now that are not operational because we can no longer find parts for them. The Buildings & Grounds Committee looked at a lot of options. The Jail Authority asked to prioritize those projects. If the door controls are done this year, the cameras could be done next

year, and then the intercoms a year after. But he told the Jail Authority that it is not possible or cost-effective, because each system must be integrated together.

The second big capital item Bailey reported is the backup generator. It is also original to the building. It has not passed its life-expectancy per the manufacturer. The problem is a coolant leak. The leak of coolant was found by Cummins, who originally installed the generator. Cummins identified the problem and supplied a quote for repair. Safety Code was different back in 2005 and 2006. A backup source was not required, so an external generator could be brought in, but that is not possible now. The facility is now required to have a backup generator. Because the facility is housing 171 individuals, even repairing the generator is a risk, because if the facility is without electricity, officers cannot operate the building. While working on repairing the generator that can't get the power, there needs to be an alternate source of power to operate the building. Part of the cost is installing a switch outside to bring in a rental generator. The estimated cost of the generator repair is $81,000. The estimated cost of hooking up the switch outside to plug in the rental generator is $175,000. Bailey admitted he did not understand that at first, until he saw exactly how much electric power came into the building. The Committee looked at new generators the same size, and they cost $1 million. The other option is to downscale the generator's use. The jail was built to add two extra units on the back, which explains why the facility has such a large generator. Smaller generators cost about $500,000. Bailey presented the capital needs to the Jail Authority and proposed a two and a half million dollar credit line to address the capital projects. There are a few other capital needs which were brought up at the last Jail Authority meeting. The Jail Authority expressed wanting to use some capital funds for the smaller projects on the list. The Authority does have a Capital Improvement Fund with just under $900,000. Bailey expressed that his worry is that if the door controls go down, then he will have to run with manual operations (keys), and at the current staffing levels, that isn't possible. It's not like having one person pushing buttons, it requires having multiple people with keys to let people in. That would be a huge expense with staffing, and the facility would be out of compliance with current safety standards. The generator is a necessary proposition as the winter months approach.

Details

Type of Project: Replacement

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
$100K	**$500K**	**$500K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Repairs/Improvements	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$500,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$100K	**$500K**	**$500K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$500,000**

Mobile & BWC Systems - Addition

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Other Equipment

Request Groups Public Safety Equipment

Description

In FY2025 the Sheriff's Office added two additional patrol deputies which required the addition of two (2) camera units per deputy. These cameras are integrated and include cloud-based management system. No additional storage is required. Under this program, the cost for the two units is $37,200 spread over five (5) years. In-car video and BWC are critical tools to enhance our relationship with the community, providing additional transparency and accountability.

Details

New Purchase or Replacement: New

Capital Cost

FY2027 Budget
$7.44K

Total Budget (all years)
$29.8K

Project Total
$29.8K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$7,440	$7,440	$7,440	$7,440	$0	**$29,760**
Total	**$7,440**	**$7,440**	**$7,440**	**$7,440**	**$0**	**$29,760**

Funding Sources

FY2027 Budget
$7.44K

Total Budget (all years)
$29.8K

Project Total
$29.8K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	Total
Tax Appropriation	$7,440	$7,440	$7,440	$7,440	**$29,760**
Total	**$7,440**	**$7,440**	**$7,440**	**$7,440**	**$29,760**

Mobile Data Computer Reserve

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Computers and Related Equipment

Request Groups Public Safety Equipment

Description

The need for in-car mobile computers is critical in today's law enforcement environment. To meet this need, the County must continue a laptop computer reserve for the future replacement. This reserve provides funding to replace all 20 rugged mobile laptop computers, docking stations, and related installation equipment approximately every four (4) years. It is recommended that $15,000 be set aside annually as an ongoing capital expense. The Sheriff's Office will work with the IT Department to use these funds for a mobile laptop maintenance plan with may include staggered replacement.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$15K

Total Budget (all years)
$75K

Project Total
$75K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
Total	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$75,000**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$15K	**$75K**	**$75K**

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$15,000	$15,000	$15,000	$15,000	$15,000	**$75,000**
Total	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$75,000**

Taser-10 Replacement Program

Overview

Request Owner Joel Merry, Sheriff

Department Sheriff Capital

Type Capital Equipment

Project Type Other Equipment

Request Groups Public Safety Equipment

Description

In 2020 the Sheriff's Office purchased nineteen (19) new Taser-7 units from Axon Enterprise. The Taser-7 was the most advanced electronic control device (ECD) for use in public safety. The project was a ten-year plan, which has a refresh agreement after five years; which means all the Tazer-7 are replaced with the newest model of taser, which is the Taser-10. The upgrade to the Taser-10 required a new ten-year agreement with Axon Enterprise, which is an all-inclusive program, which includes the 19 tasers, holsters, training and live cartridges, as well as a full warranty. The agreement also includes a 6-bay docking station with a WiFi connection to Evidence.com, which is a cloud-based information and data collection system on the use and maintenance of units.

Details

New Purchase or Replacement: Replacement

Capital Cost

FY2027 Budget
$19K

Total Budget (all years)
$94.9K

Project Total
$94.9K

Detailed Breakdown

Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Equipment	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
Total	**$18,981**	**$18,981**	**$18,981**	**$18,981**	**$18,981**	**$94,905**

Funding Sources

FY2027 Budget	Total Budget (all years)	Project Total
$19K	**$94.9K**	**$94.9K**

Detailed Breakdown

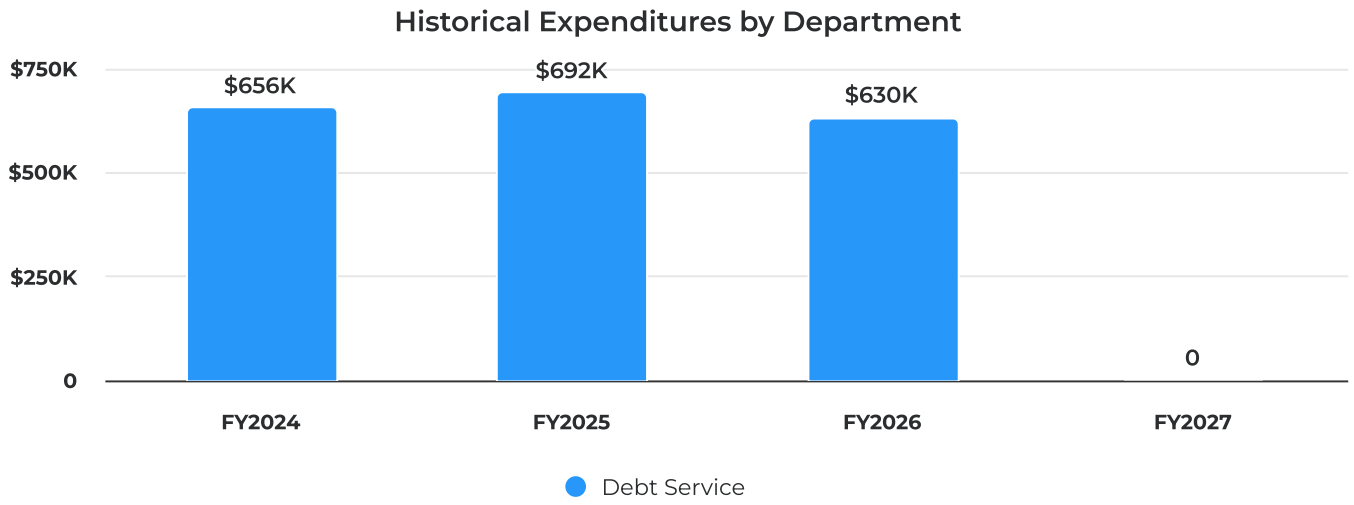
Category	FY2027 *Requested*	FY2028 *Requested*	FY2029 *Requested*	FY2030 *Requested*	FY2031 *Requested*	Total
Tax Appropriation	$18,981	$18,981	$18,981	$18,981	$18,981	**$94,905**
Total	**$18,981**	**$18,981**	**$18,981**	**$18,981**	**$18,981**	**$94,905**

Debt Overview Summary

The County presently has no debt. The 20-year jail bond was fully repaid on December 31, 2025.

Debt Service Summary

The jail bond was repaid on December 31, 2025. The County presently has no debt.



Expenditures Detail

Category	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 2027 Adopted	% Change
Debt Service					
Debt					
Debt Service - Jail Bond Principal	$610,000	$645,750	$615,000	-	-
Debt Service - Jail Bond Interest	$46,000	$46,125	$15,375	-	-
Total Debt	$656,000	$691,875	$630,375	-	-
Total Debt Service	$656,000	$691,875	$630,375	-	-
Total Expenditures	**$656,000**	**$691,875**	**$630,375**	**-**	**-**