

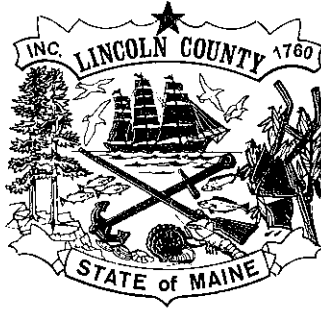
OFFICE OF  
**LINCOLN COUNTY COMMISSIONERS**

32 HIGH STREET • P.O. Box 249  
WISCASSET, MAINE 04578

INCORPORATED 1760

COMMISSIONERS OFFICE (207) 882-6311  
FAX (207) 882-4320

WWW.LINCOLNCOUNTYMAINE.ME



DISTRICT ONE  
HAMILTON W. MESERVE  
SOUTHPORT, MAINE

DISTRICT TWO  
WILLIAM B. BLODGETT  
WALDOBORO, MAINE

DISTRICT THREE  
MARY R. TRESKOT  
DAMARISCOTTA, MAINE

January 16, 2015

Town of Boothbay  
P.O. Box 106  
Boothbay, Maine 04537-0106

**RE: FY-2015 Budget**

To the Selectmen and/or Assessor:

Enclosed is a copy of the FY-2015 Lincoln County Budget that was approved by the Lincoln County Commissioners on December 29, 2014 and mailed to the State of Maine Department of Audit.

If you have any questions, do not hesitate to contact me at 882-6311.

Sincerely,

Carrie Kipfer  
Business Manager

Enclosure

12/29/2014

**FINAL****LINCOLN COUNTY  
COUNTY BUDGET - 2015**

		<b>2014 BUDGET</b>	<b>2015 APPROVED</b>	<b>BUD-APPR \$ INC. DEC.</b>	<b>BUD-REC % INC. DEC.</b>
	<b>1000 - DISTRICT COURT</b>				
<b>TAB 2</b>	Personnel Services	32,760	36,520	3,760	11.48%
	Contractual Services	20,545	21,527	982	4.78%
	Commodities	1,000	1,000	0	0.00%
	Capital Expenditure	0	500	500	100.00%
	<b>TOTAL</b>	<b>54,305</b>	<b>59,547</b>	<b>5,242</b>	<b>9.65%</b>
	<b>1005 - SUPERIOR COURT</b>				
<b>TAB 3</b>	Personnel Services	33,760	37,520	3,760	11.14%
	Contractual Services	5,006	5,570	564	11.27%
	Commodities	500	500	0	0.00%
	<b>TOTAL</b>	<b>39,266</b>	<b>43,590</b>	<b>4,324</b>	<b>11.01%</b>
	<b>1010 - EMERGENCY MGMT</b>				
<b>TAB 4</b>	Personnel Services	103,046	93,088	-9,958	-9.66%
	Contractual Services	51,584	51,728	144	0.28%
	Commodities	8,850	9,400	550	6.21%
	Capital Outlay	5,500	5,500	0	0.00%
	<b>TOTAL</b>	<b>168,980</b>	<b>159,716</b>	<b>-9,264</b>	<b>-5.48%</b>
	<b>1015 - DISTRICT ATTORNEY</b>				
<b>TAB 5</b>	Personnel Services	116,109	128,943	12,834	11.05%
	Contractual Services	86,704	89,531	2,827	3.26%
	Commodities	6,550	6,750	200	3.05%
	Capital Outlay	2,800	2,000	-800	0.00%
	<b>TOTAL</b>	<b>212,163</b>	<b>227,224</b>	<b>15,061</b>	<b>7.10%</b>
	<b>1020 - COUNTY COMMISSIONERS</b>				
<b>TAB 6</b>	Personnel Services	177,421	188,165	10,744	6.06%
	Contractual Services	133,394	138,621	5,227	3.92%
	Commodities	4,010	4,010	0	0.00%
	Capital Outlay	1,650	1,650	0	0.00%
	<b>TOTAL</b>	<b>316,475</b>	<b>332,446</b>	<b>15,971</b>	<b>5.05%</b>
	<b>1025 - COUNTY TREASURER</b>				
<b>TAB 7</b>	Personnel Services	56,578	51,808	-4,770	-8.43%
	Contractual Services	34,140	34,793	653	1.91%
	Commodities	650	650	0	0.00%
	Capital Outlay	600	600	0	0.00%
	<b>TOTAL</b>	<b>91,968</b>	<b>87,851</b>	<b>-4,117</b>	<b>-4.48%</b>

**FINAL**

12/29/2014

		2014 BUDGET	2015 APPROVED	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>1035 - COUNTY BUILDINGS</b>					
<b>TAB 8</b>	Personnel Services	79,905	84,524	4,619	5.78%
	Contractual Services	150,835	173,071	22,236	14.74%
	Commodities	54,600	58,600	4,000	7.33%
	Capital Outlay	10,000	10,000	0	0.00%
	<b>TOTAL</b>	<b>295,340</b>	<b>326,195</b>	<b>30,855</b>	<b>10.45%</b>
<b>1045 - REGIONAL JAIL ASSESSMENT</b>					
<b>TAB 9</b>	Contractual Services	2,419,833	2,420,839	1,006	0.00%
	<b>TOTAL</b>	<b>2,419,833</b>	<b>2,420,839</b>	<b>1,006</b>	<b>0.04%</b>
<b>1050 - Jail Transport</b>					
<b>TAB 10</b>	Personnel Services	236,189	248,032	11,843	5.01%
	Contractual Services	207,519	204,179	-3,340	-1.61%
	Commodities	6,750	6,750	0	0.00%
	<b>TOTAL</b>	<b>450,458</b>	<b>458,961</b>	<b>8,503</b>	<b>1.89%</b>
<b>1060 - TELECOMMUNICATIONS/911</b>					
<b>TAB 11</b>	Personnel Services	794,227	808,781	14,554	1.83%
	Contractual Services	337,967	346,802	8,835	2.61%
	Commodities	11,875	13,575	1,700	14.32%
	Capital Outlay	14,100	14,100	0	0.00%
	<b>TOTAL</b>	<b>1,158,169</b>	<b>1,183,258</b>	<b>25,089</b>	<b>2.17%</b>
<b>1065 - REGISTRY OF DEEDS</b>					
<b>TAB 12</b>	Personnel Services	106,337	107,498	1,161	1.09%
	Contractual Services	61,448	62,013	565	0.92%
	Commodities	2,800	2,800	0	0.00%
	Capital Outlay	32,000	32,000	0	0.00%
	<b>TOTAL</b>	<b>202,585</b>	<b>204,311</b>	<b>1,726</b>	<b>0.85%</b>
<b>1070 - REGISTRY OF PROBATE</b>					
<b>TAB 13</b>	Personnel Services	108,904	111,579	2,675	2.46%
	Contractual Services	72,466	75,410	2,944	4.06%
	Commodities	1,700	2,150	450	26.47%
	Capital Outlay	2,700	3,700	1,000	37.04%
	<b>TOTAL</b>	<b>185,770</b>	<b>192,839</b>	<b>7,069</b>	<b>3.81%</b>

12/29/2014

**FINAL**

		2014 BUDGET	2015 APPROVED	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>1075 - SHERIFF'S DEPARTMENT</b>					
<b>TAB 14</b>	Personnel Services	1,459,017	1,591,004	131,987	9.05%
	Contractual Services	872,029	958,267	86,238	9.89%
	Commodities	81,800	82,900	1,100	1.34%
	Capital Outlay	125,200	130,600	5,400	4.31%
	<b>TOTAL</b>	<b>2,538,046</b>	<b>2,762,771</b>	<b>224,725</b>	<b>8.85%</b>
<b>1080 - ADVERTISING &amp; PROMOTION</b>					
<b>TAB 15</b>	Contractual Services	800	800	0	0.00%
		800	800	0	0.00%
<b>1090 - AUDITING</b>					
<b>TAB 16</b>	Contractual Services	12,000	10,000	-2,000	-16.67%
	<b>TOTAL</b>	<b>12,000</b>	<b>10,000</b>	<b>-2,000</b>	<b>-16.67%</b>
<b>1095 - DEBT SERVICE</b>					
<b>TAB 17</b>	Loans Payable	0	0	0	0.00%
	Bonds Payable	615,000	600,000	-15,000	-2.44%
	Interest on Loans	0	0	0	0.00%
	Interest on Bonds	322,663	271,750	-50,913	-15.78%
	<b>TOTAL</b>	<b>937,663</b>	<b>871,750</b>	<b>-65,913</b>	<b>-7.03%</b>
<b>2000 - INTEREST</b>					
<b>TAB 18</b>	Contractual Services	60,000	60,000	0	0.00%
	<b>TOTAL</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0.00%</b>
<b>2010 - PLANNING/ECONOMIC DEVELOPMENT</b>					
<b>TAB 19</b>	Contractual Services	182,193	182,193	0	0.00%
	Capital Outlay	0	0	0	0.00%
	<b>TOTAL</b>	<b>182,193</b>	<b>182,193</b>	<b>0</b>	<b>0.00%</b>
<b>2015 - RECYCLING DEPARTMENT</b>					
<b>TAB 20</b>	Personnel Services	149,991	166,849	16,858	11.24%
	Contractual Services	183,682	197,491	13,809	7.52%
	Commodities	16,950	17,450	500	2.95%
	Capital Outlay	20,300	32,300	12,000	59.11%
	<b>TOTAL</b>	<b>370,923</b>	<b>414,090</b>	<b>43,167</b>	<b>11.64%</b>

12/29/2014

**FINAL**

		2014 BUDGET	2015 APPROVED	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>2025 - EMPLOYEE BENEFITS</b>					
	Contractual Services				
	Retiree Health Insurance	54,876	60,912	6,036	11.00%
	<b>TOTAL</b>	<u>54,876</u>	<u>60,912</u>	<u>0</u>	<u>11.00%</u>
<b>2030 - EXTENSION ASSOCIATION</b>					
TAB 21	Contractual Services	57,042	57,042	0	0.00%
	<b>TOTAL</b>	<u>57,042</u>	<u>57,042</u>	<u>0</u>	<u>0.00%</u>
<b>2035 - INFORMATION TECHNOLOGY</b>					
	Contractual Services	0	30,000	30,000	100.00%
	<b>TOTAL</b>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>100.00%</u>
<b>2045 - PROGRAM GRANTS</b>					
	Contractual Services				
TAB 22	MCEDD	0	8,000	8,000	100.00%
TAB 23	L.C. Historical Assoc.	7,000	8,000	1,000	14.29%
TAB 24	Time & Tide RC&D	3,750	3,750	0	0.00%
TAB 25	Soil Conservation	25,897	26,673	776	3.00%
	<b>TOTAL</b>	<u>36,647</u>	<u>46,423</u>	<u>9,776</u>	<u>26.68%</u>
<b>2050 - INSURANCE</b>					
TAB 28	Contractual Services				
	Liability	99,125	104,081	4,956	5.00%
	Workers' Compensation	81,726	84,178	2,452	3.00%
	<b>TOTAL</b>	<u>180,851</u>	<u>188,259</u>	<u>7,408</u>	<u>4.10%</u>
TAB 26	2060 - CONTINGENCY	70,000	70,000	0	0.00%

## COUNTY OF LINCOLN

12/29/2014

## SUMMARY OF 2015 BUDGET

Department	Personal Services	Contractual Services	Commodities	Capital Outlay	Total
District Court	36,520	21,527	1,000	500	59,547
Superior Court	37,520	5,570	500	0	43,590
Emergency Management	93,088	51,728	9,400	5,500	159,716
District Attorney	128,943	89,531	6,750	2,000	227,224
County Commissioners	188,165	138,621	4,010	1,650	332,446
County Treasurer	51,808	34,793	650	600	87,851
County Buildings	84,524	173,071	58,600	10,000	326,195
Regional Jail Assessment	0	2,420,839	0	0	2,420,839
Jail Transport	248,032	204,179	6,750	0	458,961
Telecommunications/911	808,781	346,802	13,575	14,100	1,183,258
Registry of Deeds	107,498	62,013	2,800	32,000	204,311
Registry of Probate	111,579	75,410	2,150	3,700	192,839
Sheriff's Department	1,591,004	958,267	82,900	130,600	2,762,771
Advertising & Promotion	0	800	0	0	800
Auditing	0	10,000	0	0	10,000
Debt Service	0	871,750	0	0	871,750
Interest	0	60,000	0	0	60,000
Planning/Economic Develop	0	182,193	0	0	182,193
Recycling Program	166,849	197,491	17,450	32,300	414,090
Employee Benefits	0	60,912	0	0	60,912
Extension Association	0	57,042	0	0	57,042
Information Technology	0	30,000	0	0	30,000
Program Grants	0	46,423	0	0	46,423
Insurance	0	188,259	0	0	188,259
Reserve Accounts					0
Building/Grounds	0	20,000	0	0	20,000
Capital Equipment/Ins	0	15,000	0	0	15,000
Capital Improvement	0	8,000	0	0	8,000
Education/Instruction	0	0	0	0	0
EMA/Communications	0	50,000	0	0	50,000
Uninsured Losses	0	5,000	0	0	5,000
SO Info & Tech	0	10,000	0	0	10,000
Recycling Program	0	65,000	0	0	65,000
Term Pay and/or Adjust	0	20,000	0	0	20,000
Unemployment	0	2,000	0	0	2,000
Roads and Bridges	0	7,000	0	0	7,000
Deeds Software Upgrade	0	20,000	0	0	20,000
Contingency	0	70,000	0	0	70,000
<b>TOTALS</b>	<b>3,654,311</b>	<b>6,579,221</b>	<b>206,535</b>	<b>232,950</b>	<b>10,673,017</b>

12/29/2014

COUNTY OF LINCOLN

COMPUTATION OF 2015 ESTIMATED TAX LEVY

**EXPENDITURES:**

Departmental	10,381,017
Capital Reserves	222,000
Contingent	<u>70,000</u>
<b>TOTAL Expenditures</b>	<b>10,673,017</b>

**REVENUE AND CREDITS:**

Estimated Revenue	1,487,118
Transfer from Surplus	
<b>TOTAL Revenue and Credits</b>	<b><u>1,487,118</u></b>

<b>Total Expenditure</b>	<b>10,673,017</b>
<b>Total Revenue and Credits</b>	<b><u>1,487,118</u></b>
<b>Amount to be Raised by Taxation</b>	<b><u><u>9,185,899</u></u></b>