



City Council Meeting and Workshop

July 20, 2015

Agenda

5:30 P.M. Workshop

- A. Executive Session - Real Estate Matter pursuant to 1 M.R.S.A. §405 (6)(C). (30 minutes)
- B. Committee Reform Update – Sue Clements-Dallaire and Denis D’Auteuil (60 minutes)

After each workshop item is presented, the public will be given an opportunity to comment.

7:00 P.M. City Council Meeting

Roll call votes will begin with Councilor Lee

Pledge of Allegiance

I. Consent Items – All items listed with an asterisk (*) are considered as routine and will be approved in one motion. There will be no separate discussion of these items unless a Councilor or citizen so requests. If requested, the item will be removed from the consent agenda and considered in the order it appears on the agenda.

1. Order 55-07202015*

Confirming Chief Crowell’s appointment of Christopher P. Saunders and Pedro “Efra” Becerra as Constables with a firearm for the Auburn Police Department.

II. Minutes

- July 6, 2015 Regular Council Meeting

II. Communications, Presentations and Recognitions

- Proclamation – National Night Out
- County Dispatch Update – Phil Crowell

IV. Open Session – Members of the public are invited to speak to the Council about any issue directly related to City business which is *not on this agenda*.

V. Unfinished Business - None

VI. New Business

1. Order 56-07202015

Authorizing the reallocation in the amount of \$120,000 of unspent proceeds from the City’s 2013 General Obligation Bonds to finance repairs to Central Fire Station Apparatus Bay Floors.
Public Hearing

Auburn City Council Meeting & Workshop

July 20, 2015

VII. Executive Session – Personnel Matter pursuant to 1 M.R.S.A. §405 (6)(A).

VIII. Reports*

Mayor's Report

City Councilors' Reports

City Manager Report

Finance Director, Jill Eastman – June 2015 Monthly Finance Report

IX. Open Session - Members of the public are invited to speak to the Council about any issue directly related to City business which is *not on this agenda*.

X. Adjournment

Executive Session: On occasion, the City Council discusses matters which are required or allowed by State law to be considered in executive session. Executive sessions are not open to the public. The matters that are discussed in executive session are required to be kept confidential until they become a matter of public discussion. In order to go into executive session, a Councilor must make a motion in public. The motion must be recorded, and 3/5 of the members of the Council must vote to go into executive session. An executive session is not required to be scheduled in advance as an agenda item, although when it is known at the time that the agenda is finalized, it will be listed on the agenda. The only topics which may be discussed in executive session are those that fall within one of the categories set forth in Title 1 M.R.S.A. Section 405(6). Those applicable to municipal government are:

- A. Discussion of personnel issues
- B. Discussion or consideration by a school board of suspension or expulsion
- C. Discussion or consideration of the condition, acquisition or the use of real or personal property permanently attached to real property or interests therein or disposition of publicly held property or economic development only if premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency
- D. Labor contracts
- E. Contemplated litigation
- F. Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute;
- G. Discussion or approval of the content of examinations administered by a body or agency for licensing, permitting or employment purposes; consultation between a body or agency and any entity that provides examination services to that body or agency regarding the content of an examination; and review of examinations with the person examined; and
- H. Consultations between municipal officers and a code enforcement officer representing the municipality pursuant to Title 30-A, section 4452, subsection 1, paragraph in the prosecution of an enforcement matter pending in District Court when the consultation relates to that pending enforcement matter.



City Council Information Sheet

City of Auburn

Council Meeting Date: 07/20/2015

Subject: Executive Session

Information: Discussion regarding a Real Estate Matter, pursuant to 1 M.R.S.A. Section 405(6)(C).

Executive Session: On occasion, the City Council discusses matters which are required or allowed by State law to be considered in executive session. Executive sessions are not open to the public. The matters that are discussed in executive session are required to be kept confidential until they become a matter of public discussion. In order to go into executive session, a Councilor must make a motion in public. The motion must be recorded, and 3/5 of the members of the Council must vote to go into executive session. An executive session is not required to be scheduled in advance as an agenda item, although when it is known at the time that the agenda is finalized, it will be listed on the agenda. The only topics which may be discussed in executive session are those that fall within one of the categories set forth in Title 1 M.R.S.A. Section 405(6). Those applicable to municipal government are:

A. Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency or the investigation or hearing of charges or complaints against a person or persons subject to the following conditions:

- (1) An executive session may be held only if public discussion could be reasonably expected to cause damage to the individual's reputation or the individual's right to privacy would be violated;
- (2) Any person charged or investigated must be permitted to be present at an executive session if that person so desires;
- (3) Any person charged or investigated may request in writing that the investigation or hearing of charges or complaints against that person be conducted in open session. A request, if made to the agency, must be honored; and
- (4) Any person bringing charges, complaints or allegations of misconduct against the individual under discussion must be permitted to be present.

This paragraph does not apply to discussion of a budget or budget proposal;

B. Discussion or consideration by a school board of suspension or expulsion of a public school student or a student at a private school, the cost of whose education is paid from public funds, as long as:

- (1) The student and legal counsel and, if the student is a minor, the student's parents or legal guardians are permitted to be present at an executive session if the student, parents or guardians so desire;

C. Discussion or consideration of the condition, acquisition or the use of real or personal property permanently attached to real property or interests therein or disposition of publicly held property or economic development only if premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency;

D. Discussion of labor contracts and proposals and meetings between a public agency and its negotiators. The parties must be named before the body or agency may go into executive session. Negotiations between the representatives of a public employer and public employees may be open to the public if both parties agree to conduct negotiations in open sessions;

E. Consultations between a body or agency and its attorney concerning the legal rights and duties of the body or agency, pending or contemplated litigation, settlement offers and matters where the duties of the public body's or agency's counsel to the attorney's client pursuant to the code of professional responsibility clearly conflict with this subchapter or where premature general public knowledge would clearly place the State, municipality or other public agency or person at a substantial disadvantage;

F. Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute;

G. Discussion or approval of the content of examinations administered by a body or agency for licensing, permitting or employment purposes; consultation between a body or agency and any entity that provides examination services to that body or agency regarding the content of an examination; and review of examinations with the person examined; and

H. Consultations between municipal officers and a code enforcement officer representing the municipality pursuant to Title 30-A, section 4452, subsection 1, paragraph C in the prosecution of an enforcement matter pending in District Court when the consultation relates to that pending enforcement matter.



City Council Information Sheet

City of Auburn

Council Workshop or Meeting Date: 7/20/2015

Author: Sue Clements-Dallaire

Subject: Committee Reform Update

Information: In October of 2014, Council agreed to set basic expectations for all agencies, boards, committees, and commissions (will refer to as “ABC’s”) that receive funding from the City of Auburn. A memo was sent to the chair and lead staff person of each of these “ABC’s”. There has also been some interest among Councilors that there be an ordinance amendment to create uniformity among the various “ABC’s” and how their information is shared with the Community.

Advantages: Provides consistency, accountability, and transparency.

Disadvantages: Tracking/staff time.

City Budgetary Impacts: N/A

Staff Recommended Action: Discussion

Previous Meetings and History: 10/27/2014 Council Workshop, and 1/20/2015 Council Meeting

Attachments:

Agenda and Committee Procedures from 10/27/2014

Memo dated 3/30/2015

List of the “ABC’s” and the staff contact and chair person

Response from ATRC on the memo

ATRC By-laws that were provided along with their response

Questions from Edouard Plourde (Airport Board) after receiving the memo

Information sheet and proposed Ordinance amendment presented to Council 1/20/2015

One page of the 1/20/2015 minutes showing action on that proposed Ordinance Amendment

AGENDA AND COMMITTEE PROCEDURES

AGENDA:

1. Agenda Setting Meetings will be held twice a month with City Manager, Mayor, and Staff
2. The City Manager and Mayor will meet twice a month in addition to agenda setting to review work plan progress and Council policy status / agenda requests.
3. The Council will use the approved agenda/workshop request process. (Form is attached)
 - a. Form will be submitted to the City Manager and Mayor.
 - i. Upon receipt it will be referred to a committee or a report written and placed in communications on the agenda when available.
 - ii. Forms will be reviewed at the twice monthly meetings of the City Manager and Mayor.
 - iii. This form is for policy matters and all non-policy matters the Council shall use the request it function as established on the City website.
4. Council Policy tracker will be provided to the Council twice a month and will include:
 - a. Date adopted, date updated, and date completed.
 - b. Committee referred
 - c. Council lead
 - d. Summary of the policy matter.
 - e. Notes field to provide updates.

AGENCIES, BOARDS, AND COMMITTEES ("ABC's"):

1. Council issue or agenda requests will be referred to an ABC.
2. Members of ABC's are preferred to be volunteers and not Municipal or organization staff.
3. All ABC's will set an agenda, post pursuant to Council agenda rules, and include all documents needed in the agenda posting.
4. All ABC's will allow a time for public comment all meetings.
5. Staff duties to committees will be defined.
6. All ABC's shall present a written report on activities, progress, work plan, etc every month.
7. At least twice a year all ABC's shall present progress and updates at a Council meeting for feedback.

MEMO

TO: Lead staff members and/or chairpersons of Auburn agencies, boards, commissions and committees

FROM: Sue Clements-Dallaire, City Clerk

RE: Agencies, Boards, Commissions and Committee expectations

Date: March 30, 2015

In late October, Council agreed to set basic expectations for all agencies, boards, committees, and commissions that receive funding from us. All will be referred to in this memo as “ABC’s”. These expectations apply to all ABC’s and are as follows;

1. ABC’s shall consider all matters referred to them by the Council
2. ABC’s shall set agendas and post them according to the rules of the City Council (within 2 business days of the meeting)
3. ABC’s shall allow time for public comment during meetings
4. All meetings of the ABC’s must be posted publically
 - a. All materials for a meeting must be posted with the agenda
5. ABC’s will present a report every month on activities and progress on policy matters or projects
6. All ABC’s will appear twice a year at a Council meeting and give a presentation on progress and to receive comments and feedback from the City Council
7. Staff assigned to an ABC shall have a defined roll and preference should be that all voting members be volunteers, not municipal or organization staff

These expectations help to ensure transparency and to allow greater interaction between all ABC’s and the City Council.

City of Auburn Boards, Committees, and Commissions

BOARD OR COMMITTEE	STAFF CONTACT	CHAIRPERSON
E 9-1-1	Phyllis Gamache	Paul LeClair
ABDC (Auburn Business Development Corporation)	John Holden	Peter Murphy
Airport	Rick Lanman	Edouard Plourde
Appointment Committee	Sue Clements-Dallaire	N/A
Androscoggin County Budget Committee	Belinda Gerry	Michael Marcotte
ATRC (Androscoggin Transportation Resource Center)	Jennifer Williams	Ed Barrett – Policy Dan Goyette - Technical
Auburn Housing Authority	Rick Whiting	Arthur Wing
Auburn Public Library	Mamie Ney	Sonia Buck
Auburn Sewerage District	John Storer	Robert Cavanagh
Auburn Water District	John Storer	KC Geiger
Audit & Procurement	Jill Eastman	Tina Penney
AVCOG (Androscoggin Valley Council of Governments)	Roland Miller	James Collins
Bike Ped Committee	Gary Johnson	Craig Saddlemire
Board of Assessment Review	Karen Scammon	
Cable TV Advisory Board	Phil Larlee	Ed Desgrosseilliers
CDBG (Community Development Block Grant) Loan Committee	Reine Mynahan	Traverse Fournier
Citizens Advisory Committee	Reine Mynahan	Adam Lee
Conservation Commission	Denis D'Auteuil	N/A
Ethic Panel	Howard Kroll	N/A
LAEGC (Lewiston Auburn Economic Growth Council)	John Holden	Mark Adams
Lake Auburn Watershed Protection	John Storer	Joe Grube
LA Public Health	Dot Meagher	Phil Nadeau
LATC (Lewiston Auburn Transit Committee)	Marsha Bennett	Phil Nadeau
LA Water Pollution Control Authority	Mac Richardson	Phil Nadeau
MMWAC Mid Maine Waste Action Corporation	Joe Kazar	Paul Landry
Planning Board	Doug Greene	Ken Bellefleur
Railroad	John Holden	Dick Trafton
Recreation & Special Events Advisory Board	Ravi Sharma	Dave Gonyea
Registration Appeals Board	Sue Clements-Dallaire	Nadeen Daniels
School Committee	Katy Grondin	Tom Kendall
Solid Waste Management	Denis D'Auteuil	Camille Parrish
Zoning Board of Appeals	Eric Cousens	Michael Dixon



April 23, 2015

To: Sue Clements-Dallaire, City Clerk, City of Auburn
Fr: Edward A. Barrett, Chair, Androscoggin Transportation Resource Center (ATRC)
Su: Agencies, Boards, Commissions, and Committee Expectations

The ATRC Technical and Policy Committees have been provided a copy of your memo of March 20, 2015. The ATRC Policy Committee has discussed the requests included in it, and offers the following responses, on behalf of both the Technical and Policy Committees.

1. ABC's shall consider all matters referred to them by the Council

ATRC will be happy to consider matters referred to it by the Auburn City Council. To ensure appropriate communication when items are referred, please provide the following:

- The exact wording of the order, resolve, or motion adopted by the Council referring an item to ATRC including a record of the vote taken.
- That portion of the minutes of the meeting of the Council at which the referral was discussed.
- The individual we should contact should clarification be required.

This will ensure that the ATRC Committees fully understand the request and its context.

2. ABC's shall set agendas and post them according to the rules of the City Council (within 2 business days of the meeting)

ATRC currently posts its agenda and provides it to its board members in advance of the meetings. Under our current practices, all ATRC Policy Committee meeting agendas and packets are sent via email to Councils/Selectmen in all 4 communities, Planning Boards in all 4 communities, and State Reps/Senators from all 4 communities. This is done to ensure transparency and allow interaction with all our Councils/Selectmen.

We will include you on our email list for board agendas and materials and request that you post them in the same fashion as meetings of the Auburn City Council. Please let us know whether our current practice of separately providing Auburn Councilors and Planning Board members our agendas and meeting packets via email is acceptable or if Auburn would prefer we simply provide this material to you for your office to distribute as it sees fit. Please provide that section of the City of Auburn's City Council rules addressing agendas and posting so that we can ensure we are meeting your expectations.

3. ABC's shall allow time for public comment during meetings

It has always been our practice to allow any member of the public present at a meeting to comment.

4. All meetings of the ABC's must be posted publically

- a. All materials for a meeting must be posted with the agenda

If this is not covered in the information requested from you in Item 2 above, please provide that section of the City of Auburn's rules or ordinances that require this as well as any rules or ordinances that allow for suspension of the rules when necessary since there are occasions when matters arise between the time the agenda is published and the actual time of the meeting.

5. ABC's will present a report every month on activities and progress on policy matters or projects

As noted above, we will provide you with the minutes of the ATRC Committee meetings after each meeting. These minutes summarize the discussions of the Board and include an update on the status of projects. It is our assumption that this information will then be forwarded to the Auburn City Council.

6. All ABC's will appear twice a year at a Council meeting and give a presentation on progress and to receive comments and feedback from the City Council

The City of Auburn has two representatives on each of ATRC Committees, and we would suggest that they be asked to present these reports. Please advise your representatives of the dates of the Council meetings at which you wish them to appear.

7. Staff assigned to an ABC shall have a defined role and preference should be that all voting members be volunteers, not municipal or organization staff

The meaning of "staff" is unclear. Are you referring to the staff of ATRC, to staff who are assigned to the ATRC Committees by our member communities, or to staff that Auburn assigns to ATRC? Please clarify. Membership on the ATRC Committees is defined by our organization's by-laws, a copy of which is attached. Representatives of our member communities are appointed by those communities, including those representing the City of Auburn, and are beyond the control of ATRC and its Committees. If it is Auburn's preference that its representatives be volunteers, not staff, it is within Auburn's control to make such appointments.

ORGANIZATIONAL BYLAWS

of the

ANDROSCOGGIN TRANSPORTATION RESOURCE CENTER (ATRC)

Adopted September 29, 1994
Amended February 27, 2003
Amended December 22, 2005

ORGANIZATIONAL BYLAWS
of the
ANDROSCOGGIN TRANSPORTATION RESOURCE CENTER
(ATRC)

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FIGURE 1 -ATRC MPO Boundary Map3

An AGREEMENT for a Continuing Transportation Planning Process

This AGREEMENT made and entered by the Policy Committee of the Androscoggin Transportation Resource Center (ATRC), hereinafter called the ATRC Policy Committee, through and between its member agencies; the Cities of Lewiston and Auburn; the Towns of Lisbon and Sabattus; the Androscoggin Valley Council of Governments, herein after abbreviated as AVCOG; and the State of Maine through its Department of Transportation hereinafter abbreviated as MDOT.

WITNESSETH, that WHEREAS the above mentioned parties agree to join cooperatively in a continuing transportation planning process in order to carry out the provisions of 23 U.S.C. 134, as provided in 23 U.S.C. 104(f)(3) and to be capable of meeting the requirements of 49 U.S.C. 1602(e)(1), and 1607(a) and (c); and

WHEREAS, the ATRC region embraces a population of approximately 75,000 persons and is designated an urbanized area by the U.S. Census, making a continuing transportation planning process mandatory under federal statute; and

WHEREAS, the ATRC Policy Committee has been designated by agreement between general purpose local governments and the Governor of the State of Maine, and accepted by United States Department of Transportation (USDOT) Region 1, as the Metropolitan Planning Organization (MPO) for the Lewiston-Auburn urbanized area; and

WHEREAS, the urban transportation planning process is required to have agreements that clearly identify the roles, responsibilities, and operating procedures of the Metropolitan Planning Organization (MPO); and

WHEREAS, the *ATRC ORGANIZATIONAL BYLAWS* establish the framework within which the Unified Planning Work Program (UPWP) for transportation planning in the Lewiston-Auburn MPO study area is accomplished;

NOW THEREFORE BE IT RESOLVED THAT:

The undersigned duly qualified Chairperson of the ATRC Policy Committee hereby certifies that the foregoing is a true and correct copy of an *AGREEMENT for a Continuing Transportation Planning Process*, adopted at a legally convened meeting of the ATRC Policy Committee on December 22, 2005.



Robert J. Thompson, Chairman
ATRC Policy Committee

December 23, 2005
Date

ARTICLE I MPO DESIGNATION

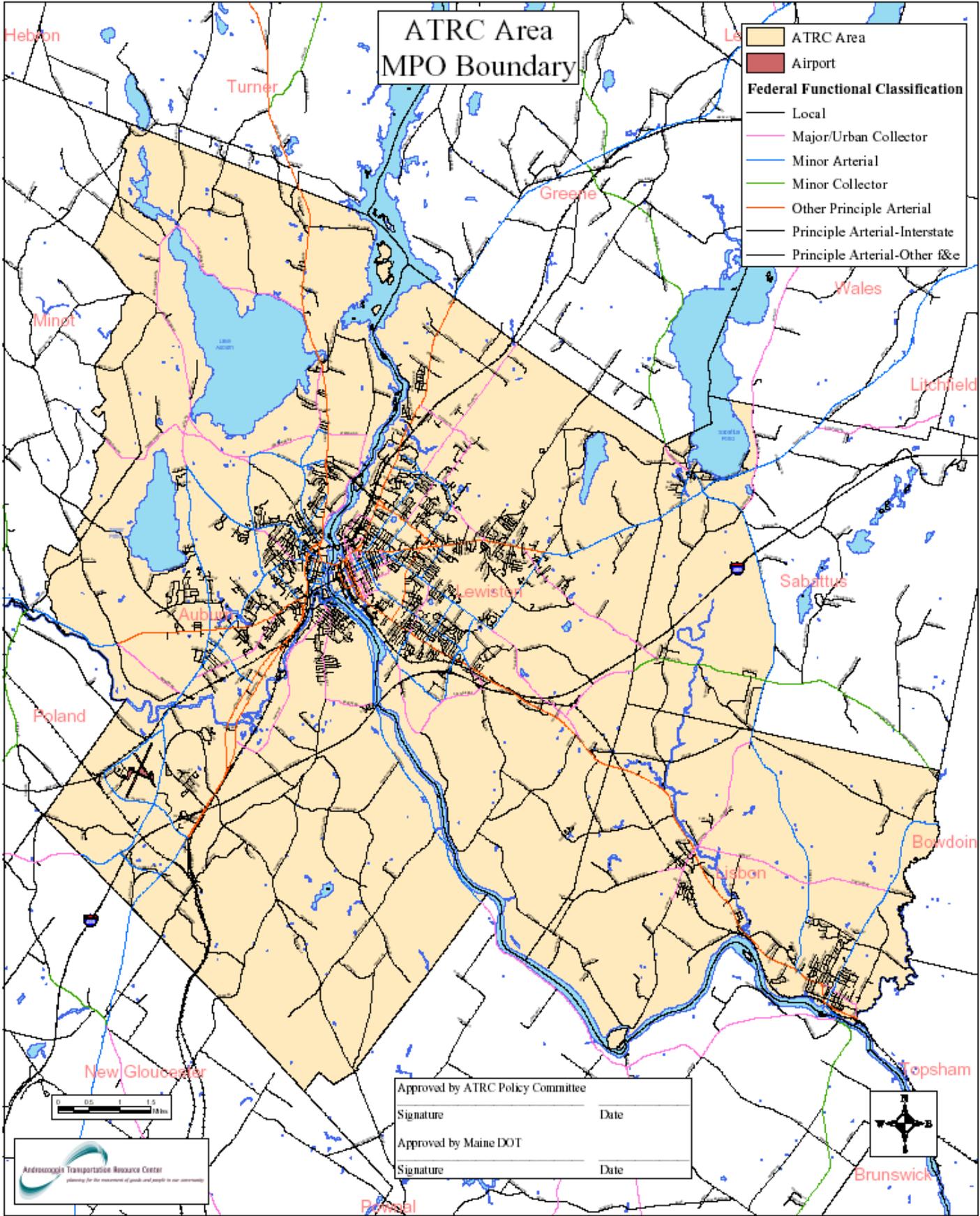
ATRC was designated as a result of the 1962 Federal-Aid Highway Act, which required that after July 1, 1965, the then Bureau of Public Roads, only approve highway construction projects in urban areas where "projects are based upon a continuing comprehensive planning process carried on cooperatively by states and local communities." ATRC became immediately eligible for MPO designation with a population of just over 73,000 people in 1962, (MPO required population minimum of 50,000). ATRC formally organized in 1964 to oversight its first Long-Range Transportation Plan prepared by Wilbur Smith Associates. The first plan was completed in April of 1966.

As originally designated, the ATRC MPO encompassed four urbanized area communities (Lewiston, Auburn, Lisbon and a portion of Sabattus). These communities defined the MPO's study area.

As a result of the passage of ISTEA (1991) and the Clean Air Act Amendments (CAAA) of 1990, one significant change in MPO structure occurred. In April 1992, the MPO Study Area was expanded to encompass a larger portion of Sabattus that included all of State Route 9. This action was taken in response to 23 CFR 450.308.

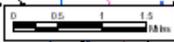
ARTICLE II MPO STUDY AREA

The ATRC MPO study area includes the entire geographical area of the Cities of Lewiston and Auburn, the Town of Lisbon and a portion of the Town of Sabattus, as depicted in **Figure 1**. As noted above, the area in Sabattus, bounded by Route 126, Route 9, the Lisbon Town Line and the Lewiston City Line, was added to the MPO by the ATRC Policy Committee in April, 1992.



ATRC Area MPO Boundary

- ATRC Area
- Airport
- Federal Functional Classification**
- Local
- Major/Urban Collector
- Minor Arterial
- Minor Collector
- Other Principle Arterial
- Principle Arterial-Interstate
- Principle Arterial-Other f&e



Approved by ATRC Policy Committee	
Signature _____	Date _____
Approved by Maine DOT	
Signature _____	Date _____



ARTICLE III MPO STRUCTURE

The ATRC MPO consists of the Policy Committee and the Technical Advisory Committee. Functional responsibilities of these committees within the urban transportation planning process are discussed below.

A. Policy Committee

The ATRC Policy Committee is a formal, decision-making and policy-setting body, which serves as a forum for local elected officials of general purpose governments with regard to the "3C" transportation planning process. The Policy Committee has the following functions and powers:

1. Adoption of the Unified Planning Work Program (UPWP), Transportation Plan and Transportation Improvement Program (TIP);
2. Establishment of policy direction of the MPO and policy statements with regard to transportation planning;
3. The review and endorsement of technical reports and studies prepared by ATRC staff and consultants;
4. The establishment of the Technical Advisory Committee's structure;
5. The creation and adjournment of additional committees deemed necessary to provide the Policy Committee with the best information on tasks included in the Unified Planning Work Program (UPWP).
6. The facilitation of public involvement in the transportation planning and decision-making process.
7. To perform any other duties required by the federal or state governments, including the certification of the planning process.

B. Technical Advisory Committee

The Technical Advisory Committee is established by the Policy Committee as a standing committee of the ATRC MPO. The Technical Advisory Committee advises the ATRC Policy Committee on any and all technical matters for which the Policy Committee seeks its advice. The Technical Advisory Committee does not establish transportation policies for the MPO. The primary functions of the Technical Advisory Committee are as follows:

1. To provide the Policy Committee with technical recommendations and guidance in the development of the Unified Planning Work Program (UPWP), a Multimodal Transportation Plan and Transportation Improvement Program (TIP).

2. To oversight the ongoing development and maintenance of traffic data collection and the transportation management systems as defined by the Policy Committee.
3. To direct the MPO staff in the development of scopes of work for planning studies included in the UPWP.
4. To carry out the consultant selection process on special studies.

C. Sub-Advisory Committees

Special purpose subcommittees may be appointed by the Chairpersons of the Policy and Technical Committees with such membership and powers as the respective committees deem appropriate. Membership on these subcommittees is not necessarily limited to voting and non-voting members of the ATRC committees. The purpose of developing a sub-advisory committee is to ensure that the ATRC Policy Committee gets the proper input with regard to an issue, task or planning study identified in the UPWP.

D. MPO Staff

ATRC contracts with the Androscoggin Valley Council of Governments (AVCOG) for the provision of the MPO staff services, as identified in the Unified Planning Work Program. AVCOG shall employ an MPO Director, who coordinates the ATRC Planning Program under the direction of the ATRC Policy Committee. The MPO/ATRC Director serves as senior technical and administrative staff to the ATRC Policy and Technical Advisory Committees. AVCOG shall consult with the ATRC Policy Committee before taking action on any personnel matter with regard to the MPO/ATRC Director or the position. AVCOG shall also employ additional staff sufficient to carry out the Unified Planning Work Program, which includes secretarial, accounting, financial, auditing and any other specialized services required. The staff person assigned to work on the ATRC's UPWP is prohibited from voting on either ATRC committees.

E. Member Agency's Responsibility

Each member agency is provided the opportunity to participate in the ATRC's MPO transportation planning process through direct representation on either the Technical Advisory Committee and the Policy Committee.

ATRC's member agencies may also perform technical or other activities as part of the ATRC planning process. Specific duties, responsibilities, and financing shall be set forth in the ATRC UPWP, as directed by the ATRC Policy Committee. Technical and other activities shall be directed and/or coordinated by the ATRC/MPO Director on a daily basis and overseen in general by the ATRC Technical and Policy Committees. The Technical Committee shall evaluate the quality and acceptability of work performed and advise the Policy Committee regarding payment of work performed by ATRC member agencies.

All member agencies performing work contained in the ATRC UPWP are assumed to be familiar with, and are solely responsible for, complying with all legal and administrative requirements set forth by the Federal Government, MDOT and ATRC Policy Committee regarding the use of funds provided through the ATRC Policy Committee.

ARTICLE IV MPO REPRESENTATION AND VOTING STATUS

Participation by an individual as a representative of an eligible organization shall be established by correspondence to the Policy Committee Chairman from the chief elected or administrative officer of that organization. Participation by that individual shall continue until the Policy Committee Chairman is advised in writing of a new individual representative.

A. ATRC Policy Committee Membership

<u>ORGANIZATION</u>	<u>REPRESENTATIVE</u>	<u>VOTING STATUS</u>
AUBURN	2	FULL
AVCOG	2	FULL
LEWISTON	2	FULL
LISBON	2	FULL
SABATTUS	1	FULL
MDOT	1	FULL
MTA	1	FULL
A.C. Chamber of Commerce	1	NON-VOTING
Lewiston-Auburn Transit Committee	1	NON-VOTING
Western Maine Transportation Services	1	NON-VOTING
Federal Highway Administration	1	NON-VOTING
Federal Transit Administration	1	NON-VOTING
Federal Railroad Administration	1	NON-VOTING
Federal Aviation Administration	1	NON-VOTING

B. ATRC Technical Advisory Committee Membership

<u>ORGANIZATION</u>	<u>REPRESENTATIVE</u>	<u>VOTING STATUS</u>
AUBURN	2	FULL
AVCOG	2	FULL
LEWISTON	2	FULL
LISBON	2	FULL
SABATTUS	1	FULL
MDOT	1	FULL

MTA	1	FULL
A.C. Chamber of Commerce	1	NON-VOTING
Lewiston-Auburn Transit Committee	1	NON-VOTING
Western Maine Transportation Services	1	NON-VOTING
Federal Highway Administration	1	NON-VOTING
Federal Transit Administration	1	NON-VOTING
Federal Railroad Administration	1	NON-VOTING
Federal Aviation Administration	1	NON-VOTING

C. Alternates

No written evidence is required for a substitute representative to vote.

D. Officers

A chairperson shall be elected annually in January by the voting members of each committee. Nominations for chairperson shall be made from the floor, with the current chairperson presiding. Voting shall be by voice or secret ballot at the discretion of the chairperson. Once elected, the new chairperson shall be immediately installed and shall preside over the election of a vice-chairperson, who will serve as acting chairperson in the chairperson's absence. Election procedure for the vice-chairperson shall be the same as the chairperson.

ARTICLE V RULES OF ORDER

The Parliamentary authority shall be the current edition of Robert's Rules of Order Newly Revised for all matters, except:

- i) The Chairman shall be eligible to make, second and vote on any action; and
- ii) A quorum shall consist of a majority of the voting membership, or voting representation of a majority of member agencies.

ARTICLE VI MEETINGS

A. Policy Committee

The Policy Committee shall meet monthly or as needed to conduct ATRC business.

B. Technical Advisory Committee

The Technical Advisory Committee shall meet at least four times per year and additionally as directed by the Policy Committee.

C. Sub-Advisory Committee

A Sub-Advisory Committee meeting will be held as deemed necessary by the Policy Committee.

D. Special Meetings

Special Meetings may be called by the Chairpersons or any three voting members at any time, and notification to members may be written or oral. An agenda, if necessary, may be distributed in advance or at the Special Meeting.

E. Notice

Notice to members and the local news media for all ATRC meetings shall be at least seven days in advance of the meetings. With the exception of Special Meetings, full agendas shall be forwarded to all voting and nonvoting members at least seven days in advance of meetings.

ARTICLE VII FISCAL YEAR AND FINANCIAL RESOURCES

The ATRC fiscal year shall begin on the first day of July and shall end on the thirtieth day of June. The fiscal year shall constitute the budget and accounting year.

The ATRC activities are financed typically with federal and state funds, but the activities may be financed with any sources of funds felt to be appropriate by the Policy Committee.

ARTICLE VIII BYLAW AMENDMENTS

The Bylaws may be amended by a simple majority vote of the representatives present and voting at any scheduled meeting of the ATRC Policy Committee. Members must be notified of proposed amendment(s) prior to the meeting at which a vote is taken.

From: [Susan Clements-Dallaire](#)
To: ["Edouard Plourde"](#)
Cc: [\(Airport Manager\)](#); [Howard Kroll](#); [Denis D'Auteuil](#); [Adam Lee](#); [Belinda Gerry](#); [Bob Hayes](#); [David Young](#); [Jonathan LaBonte](#); [Leroy Walker](#); [Mary Lafontaine](#); [Tizz Crowley](#)
Subject: RE: Auburn Boards and Committees
Date: Friday, April 03, 2015 2:30:43 PM

Hi Mr. Plourde,

I apologize for not getting back to you sooner. The answers to your questions are below. Let me know if you have further questions.

Thank you,

Sue

From: Edouard Plourde [mailto:epLOURDE@bates.edu]
Sent: Monday, March 30, 2015 2:55 PM
To: Susan Clements-Dallaire
Cc: (Airport Manager)
Subject: Re: Auburn Boards and Committees

Hi Susan,

I have a couple of questions regarding ABC requirements:

How will we be notified when a matter has been referred to us? The City Council representative should be reporting that directly, though we welcome thoughts on formalizing a process (maybe a memo from the Clerk following a Council meeting/workshop as an example).

How can we get a copy of the City's rules for posting agenda's? This can be found in our Code of Ordinances, section 2-57 (below).

Sec. 2-57. - Agenda.

The agenda for each meeting of the city council shall be prepared by the city clerk. Such agenda shall be distributed by the city clerk to the city manager, the mayor and each member of the council at least two business days prior to the meeting.

(Code 1967, § 1-3.6)

Does the assigned council representative's monthly report suffice for the requirement in expectation #5 (Expectation #5 - ABC's will present a report every month on activities and progress on policy matters or projects)? If it is in writing, then yes, I assume this would be perfectly acceptable. The twice a year in person would be the board chair and staff lead.

Regarding #7 this means we would lose the votes of Heather Hunter, Howard Kroll. What is meant by "preference" (Expectation #7 - Staff assigned to an ABC shall have a defined roll and preference should be that all voting members be volunteers, not municipal or organization staff)? The intent is to reform committees, over the near term, to ensure that staff serve as support to committees and that elected officials and appointed residents are the voting policy members. This will take some time to accomplish, depending on the willingness of boards established

through a legal means beyond Auburn (inter-local agreements, statute, etc) to support this level of reform.

On Mon, Mar 30, 2015 at 10:48 AM, Susan Clements-Dallaire
<sdallaire@auburnmaine.gov> wrote:

Good morning,

Please read the attached memo regarding expectations of Auburn Agencies, Boards, Commissions and Committee. I've also attached a list of them along with the staff contact and chair of each. Please let me know if you have any questions.

Thank you,

Sue

Sue Clements-Dallaire

Sue Clements-Dallaire, CCM
City Clerk & Registrar of Voters
60 Court Street
Auburn, ME 04210
207-333-6601, Extension 1126
sdallaire@auburnmaine.gov

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Edouard Plourde
Bates College
Ph 207-786-8281
Fx 207-786-6302



City Council Information Sheet

City of Auburn

Council Workshop or Meeting Date: 1-20-2015

Ordinance 03-01202015

Author: Howard Kroll, Acting City Manager

Subject: Boards and Committees Ordinance Amendment

Information: City Council members have recommended that the Boards and Committees Ordinance be amended to create uniformity across the boards and committees for the use of “associate” members and how their information is shared with the community. Also recommended was the attendance of these members be similar to the Charter.

Advantages:

- (1) Defines expectations of each committee and board.
- (2) Creates uniformity of each board having “associate” members versus “alternate” or other such terms.
- (3) Gives each board and committee a guideline on what is expected of them in terms of documentation and other information.

Disadvantages:

- (1) none

City Budgetary Impacts: NONE.

Staff Recommended Action: Approve the ordinance amendment

Previous Meetings and History: None

Attachments:

Proposed Ordinance amendment 03-01202015

Tizz E. H. Crowley, Ward One
Robert Hayes, Ward Two
Mary Lafontaine, Ward Three
Adam R. Lee, Ward Four



Leroy Walker, Ward Five
Belinda Gerry, At Large
David Young, At Large

Jonathan P. LaBonte, Mayor

IN CITY COUNCIL

ORDINANCE 03-01202015

Be it ordained by the Auburn City Council, that the Code of Ordinance (Chapter 2, Article V, Boards, Commissions, and Committees, Division 1- GENERALLY) be amended as follows;

DIVISION 1. - GENERALLY

Sec. 2-381. - Established.

The city has such boards, commissions, committees, agencies, and other subunits of its governing authority as are established from time to time by the city Charter or the city council. The school committee is established in the city Charter, and information regarding other city boards, commissions, committees, agencies, and similar bodies is available in this article and on the city's official website.

Sec. 2-382. - Salaries of school committee members.

Elected school committee members shall receive a salary at the rate of \$25.00 per meeting for up to 26 meetings per year. The mayor or his designee is a full member of the school committee and, therefore, entitled to compensation in the same manner as all other school committee members.

Secs. 2-385~~3~~—2-429. - Reserved.

Sec. 2-383- Definitions.

Associate Member- is a member of a Board or Committee who has only partial rights and privileges or subordinate status.

Member- is appointed by City Council or Mayor

Sec. 2-384- Committee Rules.

All committees will have one or more associate members so quorum requirement is met. The agenda for each meeting of each committee shall be prepared by the committee staff contact as designated by the City Manager. Such agenda shall be distributed by the assigned staff person to the Committee Members, City Council, City website, City Calendar, City Clerk and City Manager at least two business days prior to the meeting.

- a) All committees shall have at least one public open session at any regularly scheduled meeting.
- b) Every member shall attend all meetings, unless prevented by illness or absence from the city, or unless excused by a vote of the committee.
- c) Member shall forfeit office if that person:
 - i. Lacks at any time during the term of appointment any qualifications for the appointment prescribed by the Auburn City Charter or by law, including residency of the City;
 - ii. Violates any express prohibition of the Auburn City Charter;
 - iii. Is convicted of a crime involving moral turpitude; or
 - iv. Is absent from three (3) consecutive regular meetings or 50% of the meetings during a 12 month consecutive period without being excused by the Committee.

IN COUNCIL REGULAR MEETING JANUARY 20, 2015 VOL. 34 PAGE 94

Passage 4-2 (Councilors Crowley and Gerry opposed). A roll call vote was taken.

1. Ordinance 01-01202015

Adopting the proposed amendment to Part II, Code of Ordinance, Chapter 2, Administration, Article V, Boards, Commissions and Committees, Division 4, Planning Board. First reading.

Motion was made by Councilor LaFontaine and seconded by Councilor Hayes to adopt Ordinance 01-01202015 as presented.

Public comment – no one from the public spoke

Passage 4-2 (Councilors Walker and Gerry opposed). A roll call vote was taken.

2. Ordinance 02-01202015

Adopting the proposed amendment to Part II, Code of Ordinance, Chapter 2, Administration, Article Article II, Mayor and City Council, Division 2, Rules of Procedure, Section 2-59, Order of Business. Public hearing and first reading.

Motion was made by Councilor LaFontaine and seconded by Councilor Hayes to adopt Ordinance 02-01202015 as presented.

Passage 5-1 (Councilor Walker opposed). A roll call vote was taken.

3. Ordinance 03-01202015

Adopting the proposed amendment to Part II, Code of Ordinance, Chapter 2, Administration, Article Article V, Boards, Commissions, and Committees, Division 1, Generally. Public hearing and first reading.

Motion was made by Councilor LaFontaine and seconded by Councilor Gerry to postpone this item for a future workshop. Passage 6-0.

VIII. Executive Session - Discussion regarding real estate matter, pursuant to 1 M.R.S.A. 405(6)(C) with possible action to follow.

Motion was made by Councilor LaFontaine and seconded by Councilor Lee to enter into executive session to discuss a real estate matter, pursuant to 1 M.R.S.A. 405(6)(C) with possible action to follow. Passage 4-1 (Councilor Crowley opposed and Councilor Walker was not in the room for the vote). Time 8:19 P.M.

Council was declared out of Executive Session at 8:44 P.M. and no action was taken.

Mayor's Report – No report

City Councilor Reports



City Council Information Sheet

City of Auburn

Council Meeting Date: July 20, 2015

Order 55-07202015*

Author: Phillip L. Crowell, Jr., Chief of Police

Subject: Confirm Chief Crowell's appointment of Christopher P. Saunders and Pedro "Efra" Becerra as Constables with a firearm for the Auburn Police Department.

Information: The Auburn Police Department requests City Council appointment of Christopher P. Saunders and Pedro "Efra" Becerra as Constables with a firearm for the City of Auburn.

Advantages:

Disadvantages:

City Budgetary Impacts: n/a

Staff Recommended Action: Motion to confirm Chief Crowell's appointment of Christopher P. Saunders and Pedro "Efra" Becerra as Constables with a firearm for the Auburn Police Department.

Previous Meetings and History: n/a

Attachments:

- Memo from the Chief
- Order 55-07202015



Auburn Police Department



Memorandum

Phillip L. Crowell
Chief of Police

Jason D. Moen
Deputy Chief

Rita P. Beaudry
Executive Assistant

To: Honorable Mayor Jonathan Labonte and Members of the City Council

From: Phillip L. Crowell, Jr., Chief of Police

Date: July 1, 2015

Re: CONSTABLE

We request that the following named persons be named as Constables for the Auburn Police Department:

Christopher P. Saunders with Firearm New Hire Police Officer

Pedro "Efra" Becerra with Firearm New Hire Police Officer

Tizz E. H. Crowley, Ward One
Robert Hayes, Ward Two
Mary Lafontaine, Ward Three
Adam R. Lee, Ward Four



Leroy Walker, Ward Five
Belinda Gerry, At Large
David Young, At Large

Jonathan P. LaBonte, Mayor

IN CITY COUNCIL

ORDER 55-07202015

ORDERED, that the City Council hereby names Christopher P. Saunders and Pedro “Efra” Becerra as Constables with a firearm for the Auburn Police Department.

IN COUNCIL REGULAR MEETING JULY 6, 2015 VOL. 34 PAGE 153

Mayor LaBonté called the meeting to order at 7:10 P.M. in the Council Chambers of Auburn Hall and led the assembly in the salute to the flag. Councilor Lee had an excused absence. All other councilors were present.

I. Consent Items – There were none.

II. Minutes

- June 15, 2015 Regular Council Meeting

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to accept the minutes of June 15, 2015 as presented. Passage 5-0-1 (Councilor Crowley abstained because she was not present for the June 15, 2015 meeting).

III. Communications, Presentations and Recognitions

- They Mayor gave recognition to Dave Gonyea, recipient of the United States Collegiate Athletic Association (USCAA) Career Achievement Award noting that Mr. Gonyea is active in volunteer service to the community. He serves on our Recreation and Special Events Advisory Committee whose projects include the Ingersoll Arena retrofit to a surf facility. He is also active in hosting a series on Sports Tourism which helps with economic development and attracting visitors to this area. He has also hosted multiple national championships for college basketball and his teams have not only excelled on the court but off the court and in life.
- Proclamation – National Parks and Recreation Month
- Ingersoll Update - Ravi Sharma & Derek Boulanger
- Workshop item C, Reallocation of Bond Funds for the Fire Station Floor was discussed as there was insufficient time during the workshop to cover this item

IV. Open Session – No one from the public spoke.

V. Unfinished Business

1. Ordinance 12-06152015

Adopting the proposed amendment to Part II, Code of Ordinance, Chapter 14, Business Licenses and Permits, Article XVII, Garage Sales, Section 14-632, to include Agricultural Barn Sale, Article I, In General, Section 14-2, Definitions, to include Agricultural Barn Sale, and Appendix A – Fees and Charges under Businesses and Business Regulations to include Agricultural Barn Sale. Second reading.

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to adopt the proposed amendment to Part II, Code of Ordinance, Chapter 14, Business Licenses and Permits, Article XVII, Garage Sales, Section 14-632, to include Agricultural Barn Sale, Article I, In General, Section 14-2, Definitions, to include Agricultural Barn Sale, and Appendix A – Fees and Charges under Businesses and Business Regulations to include Agricultural Barn Sale.

IN COUNCIL REGULAR MEETING JULY 6, 2015 VOL. 34 PAGE 154

Motion by Walker and seconded by LaFontaine to amend the last line under section 14-632 (2) by changing from 5 years to 25 years.

Passage of amendment 5-1 (Councilor Crowley opposed).

Public comment – no one from the public spoke.

Passage of Ordinance 12-06152015 as amended 4-2 (Councilors Crowley and Gerry opposed). A roll call vote was taken.

2. Ordinance 13-06152015

Adopting the proposed amendment to Part II, Code of Ordinance, Chapter 14, Business Licenses and Permits, Article I, In General, Section 14-2, Definitions, and Appendix A – Fees and Charges under Businesses and Business Regulations (Flea market, craft fairs, swap meets, and bazaars). Second reading.

Motion was made by Councilor LaFontaine and seconded by Councilor Crowley to adopt the proposed amendment to Part II, Code of Ordinance, Chapter 14, Business Licenses and Permits, Article I, In General, Section 14-2, Definitions, and Appendix A – Fees and Charges under Businesses and Business Regulations (Flea market, craft fairs, swap meets, and bazaars).

Public Hearing – no one from the public spoke.

Passage 6-0. A roll call vote was taken.

VI. New Business

3. Order 52-07062015

Establishing the property tax payment due dates and to establish the property tax delinquency and overpayment interest rates for Fiscal Year 2015-2016.

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to establish the property tax payment due dates and to establish the property tax delinquency and overpayment interest rates for Fiscal Year 2015-2016.

Public comment – no one from the public spoke.

Passage 5-1 (Councilor Gerry opposed).

4. Order 53-07062015

Approving the liquor license for Café LA located at 49 Spring Street. Public hearing.

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to approve the liquor license for Café LA located at 49 Spring Street.

Public hearing – Dan Gagnon, owner spoke about Café LA.

Passage 6-0.

5. Order 54-07062015

Appointing Board and Committee members as nominated by the Appointment Committee.

Motion was made by Councilor LaFontaine and seconded by Councilor Hayes to appoint Jordan Tate and Robert Sipe to the Conservation Commission each with term expirations of 6/1/2016. These are both new appointments.

Public comment – no one from the public spoke.

Passage 6-0.

VII. Executive Session

- Discussion on a legal matter pursuant to 1 M.R.S.A. §405 (6)(E).

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to enter into executive session. Passage 5-1 (Councilor Crowley opposed), time 8:00 PM.

Council was declared out of executive session at 8:28 PM.

VIII. Reports

Mayor's Report-A few weeks ago, he, along with Denis D'Auteuil served as a tour guide for the President of the Maine International Trade Center as well as the Director of the Port of St. John, New Brunswick who is looking to expand its relationships and are seeking opportunities for movement of goods. There is an opportunity to follow up to begin to build a relationship with St. John, New Brunswick. It looks like Lewiston and Auburn may attempt to initiate a sister city relationship with St. John. They are doing a lot with logistics and distribution around their port and also around innovation and economy. On the international relations front, he made his third trip in three months last week to Montreal to meet with Francois Robello, who is the investor proposing the hotel train that would run between Montreal to Boston which would include opportunity to serve Auburn. He also met with the President and COO of the Central Maine and Quebec Railroad. They have interest coming to Auburn to learn more about our freight activity here. In addition, he also spent time meeting with the Mayors of some of the smaller communities between the border and Montreal to see what their interest was in establishing passenger rail service. The conversation turned into a good conversation about hockey. He will be meeting with Mark Gosselin. He feels that there are opportunities to build relationships not only with Montreal but with the smaller communities to encourage them to visit our City in the summer. He also followed up with John Holden regarding our lease arrangement with St. Lawrence & Atlantic Railroads for parts of the Lewiston/Auburn railroad assets. We don't have a lease with the intermodal facility at this point and there isn't a lease with the railroad company for the Rangeley branch line. St. Lawrence & Atlantic Railroad is the longest run of railroad along the

proposed route. They have set high conditions for that track for passenger train service. There is a role Lewiston and Auburn could play in negotiating to make passenger rail between Montreal and Boston a reality. He is hopeful they will continue the dialogue because there are significant opportunities here.

City Councilors' Reports

Councilor Gerry – stated that she was unable to attend the last Housing Authority Meeting because it was moved from the last Wednesday of the month to July 1st and she had a prior commitment.

Councilor Walker – thanked the people who came out for neighborhood watch for the historical walk led by Alan Manoian. There were a total of 51 starting out on the walk finishing with 48 so it was a good turnout. He also noted that on July 16th two of the St. Louis bells will be moved to Festival Plaza and placed display for one week.

Councilor LaFontaine – commented on the Library's online auction that raised \$4,700. They have a new website that is more mobile friendly for those who use mobile devices. Their annual book sale coming up, and they continue with amazing programs. One is Super Hero Human Checker program and for teens, a comic book workshop is coming up. She did not have a school report at this time.

Councilor Hayes – stated he will report at the next meeting.

Councilor Crowley – Recreation Advisory report-she extended two invitations to the community. There will be a ribbon cutting at Pettengill Park at the new softball field Tuesday, July 7th at 5:30 PM, and Wednesday, July 8th at 6PM there will be a presentation on the Sports Tourism Program. Central Maine Community College and the City of Auburn's Recreation and Special Events Advisory Board are co-sponsoring this program. She encouraged people to check the Recreation Services on the city website. It is not just for kids. One program in particular is the Pickle Ball program.

Water District report- The new Assistant Superintendant Michael Broadband was introduced at the Board meeting, the Broad Street water main installation project is done, Lake Auburn appears to be in good shape at this time and no one has seen the presence of algae. The annual audit report is available for review if anyone has an interest.

In regards to the Auburn Sewerage District, Michael Broadband, the Assistant Superintendant was introduced there as well. Sewer service revenues are down, the LA Water Pollution control costs are running higher than budgeted, electrical contracts were discussed for both water and sewer. She provided us with the sewer tip of the month, wet wipes are still a problem and clogging pipes.

Ward 1 report – Councilor Crowley gave thanks to community members who have worked hard for the July 4th celebration. She also commented on the Library Auction. Dates to remember: a ribbon cutting at Pettengill Park ball field on July 7th, a Sports Tourism presentation on July 8th, the Auburn Community Band is performing at Festival Plaza on

IN COUNCIL REGULAR MEETING JULY 6, 2015 VOL. 34 PAGE 157

Wednesdays (rain location is the Franco Center), July 14th is Bastille Day, July 15th is Flying Frisbee Dogs (A Wednesday in the Park Program), July 29th the Veayo twins are performing anti bullying music. The School Budget vote is over, but we need residents to stay engaged letting us know what is important to them. She encouraged residents to step up and share their ideas.

Councilor Young had no report at this time.

City Manager's Report – wished a happy 4th of July to everyone and hoped everyone had a good weekend. He noted that today was the first day of employment for the new Norway Savings Bank Arena General Manager, Mark Gosselin. He added that Jeremy Gatcomb will be the General Manager of Ingersoll beginning September 1, 2015.

VIII. Open Session Members of the public are invited to speak to the Council about any issue Directly related to City business *which is not on this agenda*.

No one from the public spoke.

XI. Adjournment

Motion was made by Councilor LaFontaine and seconded by Councilor Walker to adjourn. All were in favor and the meeting adjourned at 8:55 PM.

True Copy.

ATTEST *Susan Clements-Dallaire*
Susan Clements-Dallaire, City Clerk

MAYORAL PROCLAMATION



National Night Out 2015

WHEREAS the Auburn Police Department is participating in a unique, nation-wide crime, drug and violence prevention program entitled National Night Out; and

WHEREAS National Night Out provides a unique opportunity for the City of Auburn to join forces with thousands of other communities across the country in promoting cooperative, police-community crime prevention efforts; and

WHEREAS the citizens of our community play a vital role in assisting the Auburn Police Department through crime, drug and violence prevention efforts in the City; and

WHEREAS it is essential that ALL citizens be aware of the importance of crime prevention programs and the impact that their participation can have on reducing crime, drugs and violence in Auburn; and

WHEREAS police-community partnerships, neighborhood safety, awareness and cooperation are important themes of the National Night Out program;

NOW, THEREFORE, I Mayor Jonathan P. LaBonté do hereby call upon all citizens of Auburn to join the Auburn Police Department in supporting the “32nd Annual National Night Out” at Festival Plaza on Main Street on Tuesday, August 4, 2015.

FURTHER, LET IT BE RESOLVED THAT, I, Mayor Jonathan P. LaBonté, do hereby proclaim Tuesday, August 4, 2015 as “National Night Out” in the great City of Auburn.

Mayor Jonathan P. LaBonté

Signed on this date





City Council Information Sheet

City of Auburn

Council Workshop or Meeting Date: July 20, 2015

Author: Phillip L. Crowell, Jr., Chief of Police

Subject: County Dispatch

Information: Review of action taken since the Auburn City Council adopted the resolve April 2, 2012.

The City of Auburn had four requests to the county commissioners:

1. Provide an explanation of the formula the county used in establishing the fees.
2. Provide an itemization of county's costs in developing and providing dispatch services.
3. Provide a list of municipalities that have accepted the offer, total revenues expected, which services offered.
4. Provide copies of all public records that relate to the county's calculation of fees offered to the other municipalities for dispatch services as well as public records that reflect the costs to the county of developing and providing these dispatch services to other municipalities.

Advantages: N/A

Disadvantages: N/A

City Budgetary Impacts: N/A

Staff Recommended Action: N/A

Previous Meetings and History:

March 19, 2012 council update on dispatch consolidation

April 2, 2012 council 04-04022012 resolve approved

January 13, 2014 council executive session

Attachments:

March 19, 2012 – Consolidation Update Report by Chief Crowell

October 18, 2012 – County letter sent to all communities except Auburn and Lewiston offering dispatch fees

April 2, 2012 - City Council Resolve 04-04022012

January 24, 2013 – Joint Auburn / Lewiston letter regarding the resolve

January 30, 2013 - letter from County Clerk acknowledging receipt.

February 27, 2013 letter to me from County Commissioners (received March 11, 2013).

March 7, 2013 - follow-up letter from City Attorney to County Clerk.

July 3, 2013 - letter from City Attorney to County Commissioners.

September 26, 2013 - follow-up letter from City Attorney to County Attorney.

November 13, 2013 - letter to City Attorney from County Attorney with attached documents.

2015 Androscoggin County Communication Dispatch Fees.

Consolidation Update to Auburn Council

Where are we? Currently, the Androscoggin County Commissioners are evaluating the options available. I am pleased with two areas they have recognized:

1. Auburn and Lewiston should not be carrying the costs for county dispatch
2. They have begun to identify what the core costs are for county dispatch; dispatch for rural patrol, prisoner transport, and civil process.

At a recent county meeting, I expressed to the commissioners that I was pleased with their efforts but they came up short from distributing the true costs of these services to all communities. I also shared that it is not the responsibility of the county to provide PSAP, police, fire and EMS dispatching services for the communities within Androscoggin.

We believe it is critical to move forward with a decision as soon as possible. The sheriff has indicated that the county's communication equipment is nearing system failure. The state may reduce PSAP's which Androscoggin is high on the list to be removed. Finally, Nextgen will have many challenges and to implement these changes along with consolidation tasks is near impossible.

Options under Consideration:

County-wide Consolidation at LA911

The benefit for this proposal for Auburn and Lewiston is multiple.

- Cost Containment – potentially we pay what we are paying today and all future cost increases operational and capital are done through county tax.
- Enhanced Services – through mutual-aid there is a benefit for the county to have consistent dispatching for calls requiring multiple agency responses.
- Governance – has been approved by the communities.

Lisbon Proposal

Under the Lisbon proposal, the County would give up its PSAP designation and merge its operations (limited to its mandated functions of sheriff patrol, prisoner transport, and warrant repository) with Lisbon.

Commissioner Makas Plan -

The county would retain its PSAP (pending state approval), contract with full-time law enforcement departments (Sabattus, Livermore Falls, Mechanic Falls); maintain the current contracts for fire dispatch; \$2 per capita charge for PSAP services; a residual fee assessed to reduce the costs to the smaller communities. The cost of the needed equipment upgrade would be paid for through an existing County reserve account.

COPY

STATE OF MAINE
COUNTY OF ANDROSCOGGIN
SHERIFF'S OFFICE

2 TURNER STREET • UNIT #9 • AUBURN, MAINE • 04210
(207) 753-2500

GUY P. DESJARDINS
SHERIFF

NELSON M.J. PETERS, Jr.
CHIEF DEPUTY

October 18, 2012

Wales Town Office
302 Centre Road
Wales, Maine 04280

Attn: Board of Selectmen

Dear Board Members:

On October 17, 2012, at a regular county commissioners' meeting, the commissioners approved a user fee relating to our County Communications Center for 2013. The fee schedule, which I have included as an attachment, is solely based on your municipal population and applies only to those communities listed in the attachment.

The service (s) and related fees are as follows:

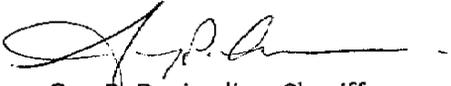
1. PSAP Fee = \$2.00 per capita
2. Police Dispatch Service = \$6.15 per capita
3. Fire/EMS Dispatch Service = \$2.50 per capita

Communities that are included within the new fee schedule include: **Durham, Greene, Leeds, Lisbon, Livermore, Livermore Falls, Mechanic Falls, Minot, Poland, Sabattus, Turner and Wales.**

Because we are near the start of our county budget process, the county commissioners have requested that each municipality respond, either by letter or e-mail, directly to the county commissioners' office no later than **November 21, 2012**, stating whether you wish to continue to receive the above service (s) provided by the Androscoggin County Sheriff's Office for calendar year 2013 and agree to pay the above user fees. Your intentions will be critical to the budget process while determining the future of county communications and the services that we will be able to provide.

If you have any questions regarding fees for service or to the county budget process, please do not hesitate to contact your district county commissioner.

Sincerely:



Guy P. Desjardins, Sheriff
Androscoggin County Sheriffs' Office
e-mail: gdesjardins@androscoggincountymaine.gov
Telephone # : 207-753-2500 ext. 1833

Attachment: User Fee Schedule approved by County Commissioners on 10/17/2012

Cc: County Commissioners' Office
Bryan M. Dench, Esq. – County Attorney
file

Tizz Crowley, Ward One
Robert Hayes, Ward Two
Mary Lafontaine, Ward Three
David Young, Ward Four



Leroy Walker, Ward Five
Belinda Gerry, At Large
Joshua Shea, At Large

Jonathan LaBonte, Mayor

IN CITY COUNCIL

ORDER #19-04022012

ORDER, Calling Upon the Androscoggin County Commissioners to Adopt a Plan that Eliminates from the County Tax Dispatch and Communications Costs Associated with Services that Lewiston and Auburn Do Not Receive.

WHEREAS, Lewiston and Auburn have long recognized that we subsidize emergency dispatch services to other communities that are subsidized through the County tax; and

WHEREAS, both communities have consistently supported consolidation of dispatch services in order to enhance public safety, provide fiscal benefits, and address the current inequity in dispatch funding; and

WHEREAS, for the last decade, elected officials, senior administrators, and the heads of public safety agencies within the county have held discussions regarding consolidation of dispatch services; and

WHEREAS, the cities of Auburn and Lewiston have advanced options for consolidating the dispatch of virtually all law enforcement, fire, and EMS services in the county and to finance them in a fair and equitable manner while providing for continued and unfragmented services; and

WHEREAS, such an alternative cost sharing proposal would mark a major milestone in inter-governmental cooperation in Androscoggin County and would enhance public safety, improve coordination of emergency response, and maximize efficient use of public resources; and

WHEREAS, other proposed plans have also come forward that do not achieve the goal of consolidated services and which may or may not eliminate the current subsidy paid by Lewiston and Auburn through the County tax; and

WHEREAS, while there is renewed interest on the part of the Commissioners on reaching a decision on the future of County dispatch, they have not yet been able to reach agreement on a plan;

NOW THEREFORE, be it ordered by the City Council of the City of Auburn that we call upon the Androscoggin County Commissioners to adopt a dispatch plan that will totally eliminate the subsidies provided by the taxpayers of Lewiston and Auburn for dispatch services that the County is not required by law to provide and which our communities do not receive. We further call upon the Commissioners to seriously consider plans that would fully consolidate Public Safety Answering Point and dispatch services in a single entity, recognizing that county-wide consolidation will allow for the equitable distribution of costs, long-term equipment and technology savings, and a high quality integrated public safety communication system.

BE IT FURTHER ORDERED THAT, beginning January 1, 2013, the City of Auburn shall take the necessary steps required to eliminate the current subsidy provided by Auburn to the County for PSAP and dispatching services provided to other communities within Androscoggin County.

Tizz Crowley, Ward One
Robert Hayes, Ward Two
Mary Lafontaine, Ward Three
David Young, Ward Four



Leroy Walker, Ward Five
Belinda Gerry, At Large
Joshua Shea, At Large

Jonathan LaBonte, Mayor

AMENDMENT REPLACES ORDER #19-04022012

IN CITY COUNCIL

RESOLVE #04-04022012

RESOLVE, Calling Upon the Androscoggin County Commissioners to Adopt a Plan that Eliminates from the County Tax Dispatch and Communications Costs Associated with Services that Lewiston and Auburn Do Not Receive.

WHEREAS, Lewiston and Auburn have long recognized that we subsidize emergency dispatch services to other communities that are subsidized through the County tax; and

WHEREAS, both communities have consistently supported consolidation of dispatch services in order to enhance public safety, provide fiscal benefits, and address the current inequity in dispatch funding; and

WHEREAS, for the last decade, elected officials, senior administrators, and the heads of public safety agencies within the county have held discussions regarding consolidation of dispatch services; and

WHEREAS, the cities of Auburn and Lewiston have advanced options for consolidating the dispatch of virtually all law enforcement, fire, and EMS services in the county and to finance them in a fair and equitable manner while providing for continued and unfragmented services; and

WHEREAS, such an alternative cost sharing proposal would mark a major milestone in inter-governmental cooperation in Androscoggin County and would enhance public safety, improve coordination of emergency response, and maximize efficient use of public resources; and

WHEREAS, other proposed plans have also come forward that do not achieve the goal of consolidated services and which may or may not eliminate the current subsidy paid by Lewiston and Auburn through the County tax; and

WHEREAS, while there is renewed interest on the part of the Commissioners on reaching a decision on the future of County dispatch, they have not yet been able to reach agreement on a plan;

NOW THEREFORE, be it resolved by the City Council of the City of Auburn that we call upon the Androscoggin County Commissioners to adopt a dispatch plan that will totally eliminate the subsidies provided by the taxpayers of Lewiston and Auburn for dispatch services that the County is not required by law to provide and which our communities do not receive. We further call upon the Commissioners to seriously consider plans that would fully consolidate Public Safety Answering Point and dispatch services in a single entity, recognizing that county-wide consolidation will allow for the equitable distribution of costs, long-term equipment and technology savings, and a high quality integrated public safety communication system.

BE IT FURTHER RESOLVED THAT, beginning January 1, 2013, the City of Auburn shall take the necessary steps required to eliminate the current subsidy provided by Auburn to the County for PSAP and dispatching services provided to other communities within Androscoggin County.

Tizz Crowley, Ward One
Robert Hayes, Ward Two
Mary Lafontaine, Ward Three
David Young, Ward Four



Leroy Walker, Ward Five
Belinda Gerry, At Large
Joshua Shea, At Large

Jonathan LaBonte, Mayor

AMENDMENT REPLACES ORDER #19-04022012

IN CITY COUNCIL

RESOLVE #04-04022012

RESOLVE, Calling Upon the Androscoggin County Commissioners to Adopt a Plan that Eliminates from the County Tax Dispatch and Communications Costs Associated with Services that Lewiston and Auburn Do Not Receive.

WHEREAS, Lewiston and Auburn have long recognized that we subsidize emergency dispatch services to other communities that are subsidized through the County tax; and

WHEREAS, both communities have consistently supported consolidation of dispatch services in order to enhance public safety, provide fiscal benefits, and address the current inequity in dispatch funding; and

WHEREAS, for the last decade, elected officials, senior administrators, and the heads of public safety agencies within the county have held discussions regarding consolidation of dispatch services; and

WHEREAS, the cities of Auburn and Lewiston have advanced options for consolidating the dispatch of virtually all law enforcement, fire, and EMS services in the county and to finance them in a fair and equitable manner while providing for continued and unfragmented services; and

WHEREAS, such an alternative cost sharing proposal would mark a major milestone in inter-governmental cooperation in Androscoggin County and would enhance public safety, improve coordination of emergency response, and maximize efficient use of public resources; and

WHEREAS, other proposed plans have also come forward that do not achieve the goal of consolidated services and which may or may not eliminate the current subsidy paid by Lewiston and Auburn through the County tax; and

WHEREAS, while there is renewed interest on the part of the Commissioners on reaching a decision on the future of County dispatch, they have not yet been able to reach agreement on a plan;

NOW THEREFORE, be it resolved by the City Council of the City of Auburn that we call upon the Androscoggin County Commissioners to adopt a dispatch plan that will totally eliminate the subsidies provided by the taxpayers of Lewiston and Auburn for dispatch services that the County is not required by law to provide and which our communities do not receive. We further call upon the Commissioners to seriously consider plans that would fully consolidate Public Safety Answering Point and dispatch services in a single entity, recognizing that county-wide consolidation will allow for the equitable distribution of costs, long-term equipment and technology savings, and a high quality integrated public safety communication system.

BE IT FURTHER RESOLVED THAT, beginning January 1, 2013, the City of Auburn shall take the necessary steps required to eliminate the current subsidy provided by Auburn to the County for PSAP and dispatching services provided to other communities within Androscoggin County.

A TRUE COPY ATTEST

Susan Clements-Dallaire

CITY CLERK

Originally Order 19-04022012
Passage on 4/2/2012, 6-0 (Councilor Hayes absent).

BRANN & ISAACSON

ATTORNEYS AND COUNSELORS AT LAW

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MARTHA E. GREENE
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Portland Conference Office
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SUITE 502
PORTLAND, MAINE

IRVING ISAACSON, Of Counsel

LOUIS J. BRANN 1948
PETER A. ISAACSON 1980

January 24, 2013

Randall A. Greenwood
Beth C. Bell
Elaine Makas
Androscoggin County Commissioners
2 Turner Street
Auburn, Maine 04210

RE: Dispatch Fees

Dear Commissioners:

This office is counsel to the City of Auburn and the City of Lewiston. We understand that in October the Androscoggin County Commission approved user fees relating to the County Communications Center for 2013. According to an October 18, 2012 letter sent to other communities in Androscoggin County, the offered services and related fees are as follows:

1. PSAP Fee = \$2.00 per capita
2. Police Dispatch Service = \$6.15 per capita
3. Fire/EMS Dispatch Service = \$2.50 per capita

We understand that the communities offered this fee schedule included Durham, Greene, Leeds, Lisbon, Livermore, Livermore Falls, Mechanic Falls, Minot, Poland, Sabattus, Turner and Wales. We also understand that neither Lewiston nor Auburn were offered these services or the new fee schedule.

On behalf of the Cities, we request that the Commission provide an explanation of the formula that the County used in establishing the fees for dispatch services offered to the remaining municipalities in the County. Please also provide us an itemization of the County's costs in developing and providing the dispatch services that have been offered to other municipalities.

We also request that the Commission provide a list of the municipalities that have accepted the offer, the total revenue that this will produce, and the specific services that each municipality has chosen. Finally, please provide us copies of all public records that relate to the County's calculation of the fees offered to other municipalities for these dispatch services, as well as public records that reflect the costs to the County of developing and providing these dispatch services to other municipalities.

Androscoggin County Commissioners
January 24, 2013
Page 2

Under Maine law, the cost of developing and providing dispatch services that a county offers to municipalities on a fee-for-service basis must be borne by the municipalities using the services or by other means, "but may not in any way be borne by the tax for which municipalities are assessed pursuant to section 706." 30-A MRS §107. Therefore, the purpose of this request is to verify that the fee-for-service dispatch arrangements that are being offered and provided to other municipalities reflect the actual cost of those services, and that the costs for developing and providing these services are not being borne by the county taxes that the Cities and other municipalities are assessed.

Thank you for your assistance with this request. Please do not hesitate to contact me if you have any questions.

Very truly yours,

BRANN & ISAACSON



Daniel C. Stockford

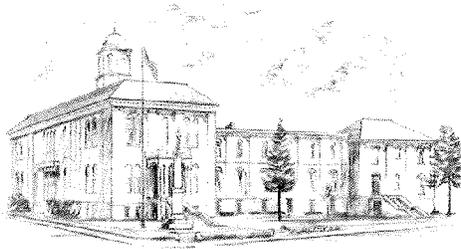
DCS/lh

cc: Patricia Fournier, County Clerk
Edward A. Barrett
Clinton Deschene

ANDROSCOGGIN COUNTY

FEB 4 2013

COMMISSIONERS
Randall A. Greenwood, Chairman
Elaine Makas, Commissioner
Beth C. Bell, Commissioner



CLERK
Patricia Fournier

Tel. No. (207)753-2500
Fax. No. (207)782-5367

January 30, 2013

Mr. Daniel C. Stockford
Brann & Isaacson
184 Main Street
P. O. Box 3070
Lewiston, ME 04243-9325

Dear Mr. Stockford:

This will acknowledge receipt of your letter of January 24, 2013, which the board of commissioners will review at its meeting on February 6, 2013. Meanwhile we will be reviewing the public records of the county in an effort to identify and provide access to all public records that fall within the scope of your broad requests.

Very truly yours,



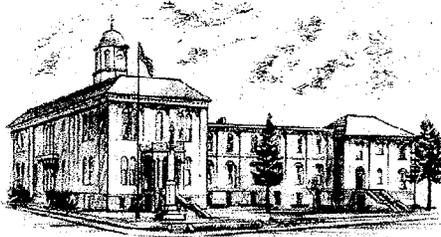
Patricia Fournier, County Clerk
Androscoggin County

ANDROSCOGGIN COUNTY

MAR 11 2013

COMMISSIONERS

Randall A. Greenwood, Chairman
Elaine Makas, Commissioner
Beth C. Bell, Commissioner



CLERK

Patricia Fournier

Tel. No. (207)753-2500
Fax. No. (207)782-5367

February 27, 2013

Mr. Daniel C. Stockford
BRANN & ISAACSON
184 Main Street
P. O. Box 3070
Lewiston, ME 04240

Dear Attorney Stockford:

In response to your letter of January 24, 2013, we are pleased to provide the enclosed memorandum dated February 1, 2013, prepared by Sheriff Guy P. Desjardins that ably sets out the process by which he developed the fees being charged to municipalities by Androscoggin County for dispatch/PSAP services or PSAP services alone. We believe this memorandum fully addresses your questions as to how the County went about establishing the fees that are being charged. As you can see, the approach taken was to determine the costs the County would incur to make those services available. This complies with the statute that you mentioned in your letter, 30-A ME. REV. STAT. § 107 (5).

We also enclose a table of municipalities receiving the services under the fee schedule established by the board of commissioners October 17, 2012, and the amount of the fees for each.

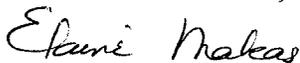
Your letter implies a criticism of the board of commissioners because, as you put it, "neither Lewiston nor Auburn were offered these services or the new fee schedule." We believe this misrepresents what has been done, perhaps unintentionally. The institution of the fee schedule was for municipalities who were already receiving the services either by reason of existing arrangements or the state expansion of 911 call centers in 2001. It was not a new service being offered and it was not a new fee schedule replacing an old one. Neither Lewiston nor Auburn was receiving these services from the County and had never indicated that they wished to do so. The fees were not applicable to them and of course there was no legal duty to offer the services to them that they had never before wanted. It was also not a fee schedule to replace the tax levy supporting the costs of basic communications services conducted by the County, which are assessed against all municipalities within Androscoggin County.

We trust this response fully satisfies your request without the need for the County to incur the time and costs of searching all county records, including e-mails and data bases, all files, all

correspondence or memoranda, for any "that relate to the County's calculation of the fees offered to other municipalities for these dispatch services, as well as public records that reflect the costs to the County of developing and providing these dispatch services to other municipalities" as you request in your letter. To search for every record that may fall within this very broad description will be time consuming and costly. However, if you do wish the county to do so, we will provide an estimate of the costs as required by law before we proceed. Please advise the county clerk of your wish in this regard. Thank you.

Sincerely yours,


Randall A. Greenwood, Chairman


Elaine Makas, Commissioner


Beth C. Bell, Commissioner

STATE OF MAINE
COUNTY OF ANDROSCOGGIN
SHERIFF'S OFFICE

2 TURNER STREET • UNIT #9 • AUBURN, MAINE • 04210
(207) 753-2500 1-800-492-0737



GUY P. DESJARDINS
SHERIFF

NELSON M. J. PETERS, Jr.
CHIEF DEPUTY

February 1, 2013

To: Androscoggin County Commissioners
Fr: Guy P. Desjardins, Sheriff

Subject: County Communications Fee for Service Process

Dear Commissioners:

I have been asked to try to explain the process that I went through to establish an estimated fee for service to those rural communities currently receiving dispatch/PSAP service or just PSAP service, such as we do for the Towns of Lisbon and Poland.

I will try to keep my explanation as simple as possible because, to be quite honest, it was a fairly simple process but one that I feel is fair and equitable for all our communities.

Prior to starting the study, I needed guidance from the county commissioners as to what they envisioned the future of our county communications center would look like. There have been many studies performed in the past 7 to 8 years and many suggestions arose throughout those years.

County Commissioners' Direction

I was instructed by the County Commissioners to submit my recommendations and suggestions as to what a "county service fee" for police, fire and PSAP would look like. With the task at hand, they gave me the following criteria to follow:

1. The commissioners wish to maintain the current level of service within our communications center which entails, police, fire and PSAP services:
2. Establish an estimated cost/savings to the county tax base, if our communications center were to dissolve PSAP services and ONLY dispatch county services which include, rural patrol, jail transport and civil process units: and,
3. Based on the results of item number 2 above, establish a reasonable fee structure for all rural communities if they wish to continue their level of dispatch services that are currently funded through the county tax levy.

Establish a Cost Analysis for County Dispatch Services vs. Current Level of Service Including PSAP

Working closely with Captain Raymond Lafrance, we reviewed both possibilities to its fullest by reviewing our current communications budget for FY 13, as well as establishing a staffing plan for a communications center based on a reduced service standpoint (eliminating PSAP and community dispatching services). We needed to go through this process primarily because of two reasons, first, the greater savings will only be gained through reduced labor costs and benefits' that was a given. Secondly, identify the potential savings by those staff reductions and related costs.

Staffing Analysis

Current Level of Staffing

We currently employ eight (8) dispatchers and one (1) supervisor within our communications division. Because we are a PSAP Center for all of Androscoggin County, with the exception of Lewiston/Auburn, we are required to maintain two trained and certified dispatchers on shift at all times. They work an eight (8) hour non-standard work week.

Needless to say, we would not have to maintain such a staffing level in our communications center if we were to reduce those services that we are currently providing.

Our next step in this process was to determine a staffing level for our communications center which we would need in order to provide county dispatch services only, eliminating PSAP and local fire/police dispatch services.

We determined that we could reduce our staffing level to four (4) full time dispatchers and one (1) full time supervisor. This would allow only one (1) dispatcher on duty 24 hours a day and utilize part-time dispatchers to cover vacations, sick time, etc. We would also have the supervisor to cover open shifts, as well.

Estimated savings in employee wages and benefits totaled = **\$198,831.00** (based on 4 full time employees, each with 3 years of service and a 40% benefit package).

What we also needed to review was the associated costs relating to staff reductions. It is significant and would affect any potential savings listed above. These are potential costs but cannot be ignored through this analyses as the costs are real and could last for a year, possibly two years, with an approved extension. For that reason, I would recommend to the county commissioners to budget, within the FY 13 budget cycle, at least the first year of potential funding for unemployment benefits.

As we are all aware, Androscoggin County is self-insured for unemployment benefits, which means that the county pays "full boat" for any benefits a prior employee is entitled to receive under the state/ federal guidelines.

Those affected employees that would be laid off all qualify to receive an estimated weekly unemployment benefit rate of \$366.00 per week for up to 52 weeks, with a possible extension under federal law. I say estimated benefit because they would also qualify for an additional \$10.00 per week, per dependent. My estimated net savings with the reduction of 4 employees are:

Savings through staff reductions (wages & benefits) = **\$198,831.00**
Minus direct reimbursement unemployment benefits = **\$76,128.00 ***

Final Tally

Estimated Cost for PSAP with Service Fee Offset:

Additional four (4) FT Dispatchers:	\$198,831.00
Minus Service Fee:	\$186,860.70
Estimated cost of Unemployment:	\$0.00
Balance:	-\$11,971.00

Estimated Cost for dispatch services without PSAP:

Estimated Cost savings staff reduction:	\$198,831.00 (Salary/benefits)
Estimated cost of Unemployment:	\$76,128.00 (County is self-insured)
Service Fee:	\$0.00
Balance of potential Savings:	\$122,703.00

After I completed this process, I met with the county commissioners on numerous occasions to discuss my suggestions and how I arrived at my final recommendation. On October 17th, 2012 the county commissioners made their final approval of my recommendation. An informational letter was then sent to each community affected by the commissioners' decision and a date was given in order for the communities to decide if they were interested in resuming our county to provide communication services or would they seek alternative resources from outside county government.

In closing, that was my process, as simple as it may be, with no scientific formulas or high tech economist in tow, just a simple approach to what I see as a simple solution.

I will be on vacation starting February 4th for two weeks. If you have any questions or you need my presence at a meeting within that time period please try to let me know in advance in order that I may make arrangements to attend.

Respectfully

Guy P Desjardins, Sheriff

BRANN & ISAACSON

ATTORNEYS AND COUNSELORS AT LAW

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MARTIN I. EISENSTEIN
MARTHA E. GREENE
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PETER D. LOWE
BENJAMIN W. LUND
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148 MIDDLE STREET
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PORTLAND, MAINE

IRVING ISAACSON, Of Counsel

LOUIS J. BRANN 1948
PETER A. ISAACSON 1980

March 7, 2013

Patricia Fournier
County Clerk
Androscoggin County
2 Turner Street, Unit 2
Auburn, Maine 04210

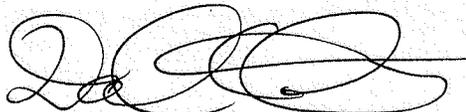
Dear Ms. Fournier:

On January 24, 2013, I sent the Androscoggin County Commissioners a letter on behalf of the Cities of Auburn and Lewiston requesting information relating to the dispatch fee schedule offered to other County municipalities. You responded by letter dated January 30, 2013 stating that the Commission would review the letter at its meeting on February 6, 2013.

To date, I have not received any further response to my January 24th letter. Please let me know the status of the requested information as soon as possible. Thank you.

Very truly yours,

BRANN & ISAACSON



Daniel C. Stockford

DCS/lh

cc: Clint Deschene
Ed Barrett

BRANN & ISAACSON

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IRVING ISAACSON, Of Counsel

LOUIS J. BRANN 1948
PETER A. ISAACSON 1980

July 3, 2013

COPY

Randall A. Greenwood
Beth C. Bell
Elaine Makas
Androscoggin County Commissioners
2 Turner Street
Auburn, Maine 04210

RE: Dispatch Fees

Dear Commissioners:

This is a follow-up to our previous request on behalf of the Cities of Auburn and Lewiston regarding the basis of the dispatch fees established for services provided to various Androscoggin County communities for PSAP, Police, and Fire/EMS services.

As we understand the response from Sheriff Desjardins dated February 1, 2013, the Commissioners adopted a fee structure based upon the marginal costs associated with providing these services. Based upon discussions at Commission meetings at which Lewiston and Auburn staff were present, PSAP charges appear to have been determined based on the lowest charges of any other communications center in the state and out of concern that higher PSAP charges might result in communities not staying with the County. We also understand from Sheriff Desjardin's response that Police and Fire/EMS charges were based on the fees charged by Lisbon on the basis that "if the Lisbon fee structure raises enough revenue to help offset all, or a substantial part, of the costs of the four (4) additional full time dispatchers that are needed to operate our PSAP, then each community would be charged equally by both agencies. If not, then those fees would have to be adjusted."

Lewiston and Auburn continue to have concerns as to whether the adopted fee structure is both well founded and equitable. We question the validity of establishing PSAP fees based on the lowest comparable cost available in the state and the validity of establishing Police/Fire/EMS fees on the basis of Lisbon's charges. We also have concerns over the extent to which all direct costs have been considered in setting the fee schedule, and whether it is appropriate to base such fees solely on marginal costs, not full costs.

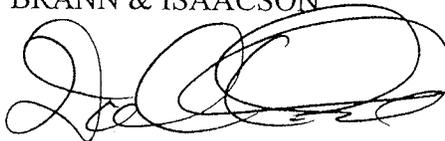
Androscoggin County Commissioners
July 3, 2013
Page 2

In order to fully analyze the adopted fee structure, the Cities require additional information as detailed on the attached request for information. In addition, the Cities are seeking verification that the fees anticipated to be received from the various communities that were projected to receive service have or will actually be received. If any of these communities are not utilizing County Communications, it is our position that those shortfalls will have to be covered by the remaining communities going forward.

Please forward the requested information at your earliest convenience. Should you have any questions regarding this request for information, please do not hesitate to contact me.

Very truly yours,

BRANN & ISAACSON



Daniel C. Stockford

DCS/lh

Enclosures

cc: Patricia Fournier, County Clerk
Edward A. Barrett
Clinton Deschene

**REQUEST FOR INFORMATION ON BEHALF OF
CITIES OF AUBURN AND LEWISTON**

1. Please verify that all of the municipalities listed on the spreadsheet you previously provided titled Androscoggin County Communications/Dispatch 2013 Fee for Service have paid or agreed to pay the amounts shown for PSAP, Police, and Fire/EMS for this year. If not, which communities have declined to participate in which services? Please provide a copy of the agreements between the County and each community.
2. The Budget for the County projected fees for services on PSAP for a full year. It is our understanding that this decision may have been amended to a six month only charge. If this is correct, how is the County addressing the shortfall in revenue?
3. Please provide the names, annual wages, and the County portion of benefit costs (including health, dental, and vision insurance, retirement, social security, workers compensation, unemployment, and any other benefit costs) for each full or part time employee assigned to the Communications Department.
4. Please provide a seniority listing for each dispatcher which clearly indicates which personnel would be subject to layoff in case of staff reductions.
5. Please provide similar information for any individual who spends a portion of his/her time supervising the communications operation (such as the Sheriff, the Director of Public Safety, or other Supervisory personnel within the Sheriff's Department) along with an estimate of the amount of time spent by each of these individuals on matters involving the communication function.
6. If the above information does not include holiday pay, overtime, and vacation buyback, how much has been budgeted for each of the positions covered in questions 2 and 3 above for each of these accounts for budget year 2013?
7. Please provide an explanation of line item 10-1078-3205. Does this constitute an allowance for costs associated with non-dispatch personnel assigned to dispatch to cover vacancies and absences? If not, what is its purpose? If so, please provide the number of shifts to be covered that this budget was based on.
8. Please provide an explanation as to what is covered by account number 10-1078-4315 – telephone and 10-1078-4320 -- teletype. Do these accounts cover all on-going communications costs for dispatch to include E-911 as well as non-emergency lines and long-distance charges? If not, what additional charges are associated with Communications and where can they be found within the budget?
9. What percentage of time does the Information Technology Technician/Webmaster spend on issues related to Communications? Are any of the line items in the 1060 budget directly associated with hardware or software utilized by the Communications Division and, if so, please specify them by type and amount.

10. What percentage of the County Building Budget (1040) is associated with the Communications function? If this is not readily available, please provide the total square footage for which this budget is responsible, the square footage which is solely occupied by Communications, and the square footage of common space such as lobbies, hallways, break rooms, etc.
11. Please provide a breakdown of the County's building, contents, and liability insurance covering the Communications Department. If such a breakdown is not available, please provide details of these insurances, what is covered, and any related information that would allow a determination of what is directly tied to County Dispatch.
12. Is any amount budgeted in Department 2081 – Sheriff's Department Pay Increase -- related to personnel assigned to Communications or involved in supervising Communications per question 2 and 3 above? If so, are these amounts included in the responses to questions 2 and 3 above?
13. What portions of the amounts included in Departments 1090 (Auditing) and 2080 (Contingency) are related to the Communications function?
14. How much is included in the budget for capital purchases related to Communications, to include radio and other equipment and improvements to the offices occupied by Communications? How will this be funded? What portion of these costs are attributable to the services provided to other communities? How will those costs be recovered through fees to those communities?
15. Please provide a listing of the assets of the Communications operation to include cost, useful life, and date of acquisition, including software.
16. Are there any unfunded liabilities attributable to the Communications Department either through health, retirement, or other benefits, that are accruing or being paid on an annual basis?

BRANN & ISAACSON
ATTORNEYS AND COUNSELORS AT LAW

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Portland Conference Office
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SUITE 502
PORTLAND, MAINE

IRVING ISAACSON, Of Counsel

LOUIS J. BRANN 1948
PETER A. ISAACSON 1980

September 26, 2013

VIA E-MAIL AND U.S. MAIL

Bryan M. Dench
Skelton, Taintor & Abbott
95 Main Street
Auburn, Maine 04210

RE: Androscoggin County Dispatch Fees

Dear Bryan:

As you know, on July 3, 2013, I sent the Androscoggin County Commissioners a letter requesting information regarding the basis of dispatch fees established for services offered to various Androscoggin County communities. As noted in that letter, Lewiston and Auburn continue to have concerns as to whether the adopted fee structure is well founded and equitable. These concerns are summarized in the enclosed resolutions adopted by the Auburn City Council and the Lewiston City Council.

Maine law specifically provides that the cost of developing and providing dispatch services that a county offers to municipalities on a fee-for-service basis must be borne by the municipalities using the service, or by other means, "but may not in any way be borne by the tax for which municipalities are assessed pursuant to section 706." 30-A M.R.S. §107. The purpose of the July 3rd information request is to allow the Cities to evaluate whether any portion of the cost of dispatch services offered to other communities is being borne by county taxes contrary to Maine law.

It has now been three months since the Cities requested the County to provide this information, and we have not received any of the information requested. The County has not provided written notice of denial of the request, as it would have been required to provide within 5 working days if it was refusing access to public records. 1 M.R.S. §408-A. Although you sent me an e-mail on August 28 stating that the County Clerk was attempting to identify information responsive to the request, the Cities still have not received a single piece of information.

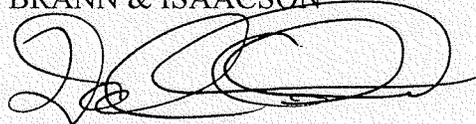
Bryan M. Dench
September 26, 2013
Page 2

Bryan, the County's continued failure to furnish the information requested by the Cities is simply inexcusable. Clearly, Lewiston and Auburn are entitled to any and all information needed to evaluate whether the costs of dispatch services offered to other communities on a fee-for-service basis are in fact being borne by the county taxes for which municipalities are assessed. Because Lewiston and Auburn comprise more than 50% of the county tax base, this issue is of significant concern to the two Cities. It is outrageous that three months have passed and the County has not provided the requested information.

Please arrange for the County to forward the requested information no later than October 4, 2013. Failure to provide the information within this time frame will leave the Cities no choice but to consider other options to secure the information, including filing a complaint with the Public Access Division of the Maine Attorney General's Office or initiating a complaint in Superior Court to address the calculation of dispatch fees that the County has offered to other communities.

Very truly yours,

BRANN & ISAACSON



Daniel C. Stockford

DCS/lh

Enclosure

SKELTON
TAINTOR
& ABBOTT
ATTORNEYS AT LAW

BRYAN M. DENCH
BAR No. 1005

NOV 13 2013

November 13, 2013

HAND DELIVERED

Daniel C. Stockford, Esq.
Brann & Isaacson
184 Main Street
Lewiston ME 04240

Re: Dispatch Fees, Androscoggin County

Dear Dan:

This is in response to your latest letter sent to the Board of Commissioners on behalf of the cities of Auburn and Lewiston. As you know I have acted as counsel to the Board of Commissioners for many years and assisted them when your first request came in last January 30th regarding how the PSAP and dispatch fees to the various towns served by the County's dispatch center were set for calendar year 2013. The Board of commissioners provided a formal response to that request February 27, 2013, and furnished the Sheriff's written explanation of how the proposed fees were developed.

Your letter sent five months later, July 3, 2013, expressed criticism of the method used to set the fees. This is an oversimplification, but essentially the Sheriff's approach was to analyze what the County would spend on the communications operation without providing service to the towns versus the costs to provide the services including serving the towns. The Sheriff and Board of Commissioners considered this a reasonable basis on which to assess fees to assure that the "cost of developing and providing the service" would be borne by the communities choosing to use it as required by law.

You enclosed with your letter a detailed 16 paragraph request for additional records the cities required the County to produce or create and explanations the cities required the County to provide. Giving due respect to the desire of the cities to analyze

November 13, 2013

Page 2

this issue further, your requests would be considered burdensome by any fair minded person, including such things as taking measurements of the physical spaces of the County building to your specifications, apportionments of County insurance costs and other normally unapportioned operating expenses not directly caused by the provision of services to the towns, depreciation schedules, and the like. The County does not maintain an analysis of these questions for any reason and would have to create them all, which intending no disrespect I believe it would not have a duty to do.

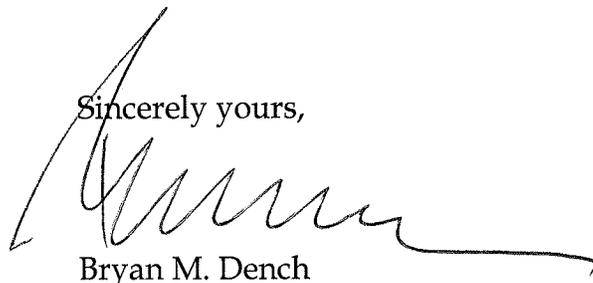
Treating your supplemental request as in effect another request for access to public records, the County has provided me with the following, which will be delivered to you with this letter and which should provide the information that will answer many if not all of your questions:

1. Most recent audited financial statement of the County of Androscoggin for calendar year 2012.
2. County approved budget for calendar year 2013.
3. Current draft of the proposed County budget for 2014.
4. A copy of the current expired collective bargaining agreement with the Androscoggin County Employee Association through December 31, 2012.
5. The list of municipalities that have entered contracts with the County for communications services together with the charges to each. All have been paid currently.
6. A spreadsheet showing all communications personnel, their salaries, and their benefit costs (budget line 1078).
7. The 2013 Seniority list.
8. Cost information related to your request #9.
9. Maine County Commissioners Association Self-Funded Risk Management Pool certificate of insurance for Androscoggin County for calendar 2013.

If you think that access to other records would be helpful to the cities to analyze this issue please let me know and we will be glad to provide access to them or if you prefer copy them.

Kindest personal regards.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Bryan M. Dench', with a long horizontal flourish extending to the right.

Bryan M. Dench

cc: Board of Commissioners Androscoggin County

Audited Financial Statements

County of Androscoggin, Maine

December 31, 2012



Proven Expertise and Integrity

COUNTY OF ANDROSCOGGIN, MAINE

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DECEMBER 31, 2012

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

March 15, 2013

Board of Commissioners
County of Androscoggin
Auburn, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Androscoggin, Maine, as of December 31, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Androscoggin, Maine's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Androscoggin, Maine as of December 31, 2012, and the changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Androscoggin, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2012**

(UNAUDITED)

The following management's discussion and analysis of County of Androscoggin, Maine's financial performance provides an overview of the County's financial activities for the year ended December 31, 2012. Please read it in conjunction with the County's financial statements.

Financial Statement Overview

The County of Androscoggin's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government - Wide Financial Statements

The government-wide financial statements provide a broad view of the County's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the County's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

The Statement of Activities – this statement presents information that shows how the government's net assets changed during the period. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

The types of activities presented for the County of Androscoggin are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the County's basic services are reported in governmental activities, which include County Treasurer, Registry of Deeds, Registry of Probate, jail, buildings, Sheriff, and County Commissioners and other unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Androscoggin, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the County of Androscoggin can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds: All of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government – wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the County's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The County of Androscoggin presents three columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The County's major governmental funds are the general fund, jail fund and deeds surcharge. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund and jail fund are the only funds for which the County legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the County of Androscoggin. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Fiduciary Fund Financial Statements.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the County's governmental activities. The County's total net assets increased by \$305,092 from \$3,139,213 to \$3,444,305.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$1,277,625 at the end of this year.

Table 1
County of Androscoggin, Maine
Net Assets
December 31,

	2012	2011
Assets:		
Current and Other Assets	\$ 2,727,915	\$ 2,645,414
Capital Assets	1,324,460	993,026
Total Assets	\$ 4,052,375	\$ 3,638,440
Liabilities:		
Current Liabilities	\$ 286,319	\$ 226,913
Long-term Debt Outstanding	321,751	272,314
Total Liabilities	\$ 608,070	\$ 499,227
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 1,221,457	\$ 937,291
Restricted	945,223	1,098,057
Unrestricted	1,277,625	1,103,865
Total Net Assets	\$ 3,444,305	\$ 3,139,213

Revenues and Expenses

Revenues for the County's governmental activities increased by 1.73%, while total expenses decreased by 4.80%.

Table 2
County of Androscoggin, Maine
Change in Net Assets
For The Years Ended December 31,

	<u>2012</u>	<u>2011</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 1,102,025	\$ 1,304,074
Operating grants and contributions	1,437,358	1,508,723
<i>General Revenues:</i>		
Taxes	8,007,904	7,814,674
Other grants/contracts	323,438	116,654
Interest income	13,347	24,043
Miscellaneous	444,707	368,154
Total Revenues	<u>11,328,779</u>	<u>11,136,322</u>
Expenses		
Superior Court	25,098	13,809
District Attorney	401,350	417,869
County Commissioners	147,669	327,287
County Treasurer	126,462	126,893
County Buildings	279,222	342,400
Jail (Support of Prisoners)	5,621,764	4,737,096
Pretrial Services	-	119,070
Board of Prisoners	1,265	2,832
Register of Deeds	185,556	235,319
Register of Probate	140,318	130,021
Auditing	11,700	8,950
Sheriff	1,137,309	1,302,822
Extension Service	30,000	34,099
Passports / Time & Tide RC & D	-	1,750
Employee Benefits	1,328,157	2,357,416
Soil Conservation	8,500	10,000
Communications	411,314	402,623
Insurances	103,524	202,997
Emergency Management Agency	192,048	179,431
Civil Process	162,462	208,471
Telecommunications	10,527	3,485
Contingency	97,242	15,745
Special projects / reserved	527,155	388,819
Interest on long-term debt	75,045	10,896
Total Expenses	<u>11,023,687</u>	<u>11,580,100</u>
Change in Net Assets	305,092	(443,778)
Net Assets - January 1	<u>3,139,213</u>	<u>3,582,991</u>
Net Assets - December 31	<u>\$ 3,444,305</u>	<u>\$ 3,139,213</u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
County of Androscoggin, Maine
Fund Balances - Governmental Funds
December 31,

	2012	2011
General Fund:		
Restricted	\$ 107,347	\$ 107,336
Assigned	1,109,346	938,375
Unassigned	313,981	302,239
Total General Fund	\$ 1,530,674	\$ 1,347,950
 Jail Fund:		
Restricted	\$ 389,078	\$ 457,248
Total Jail Fund	\$ 389,078	\$ 457,248
 Deeds Surcharge Fund:		
Restricted	\$ 337,138	\$ 396,333
Total Deeds Surcharge Fund	\$ 337,138	\$ 396,333
 Nonmajor Funds:		
Special Revenue:		
Restricted	\$ 111,660	\$ 137,140
Assigned	43,504	48,880
Unassigned	(21,159)	(29,318)
Total Nonmajor Funds	\$ 134,005	\$ 156,702

The general fund total fund balance increased by \$182,724 from the prior fiscal year. The jail fund decreased by \$68,170 from the prior fiscal year. The deeds surcharge fund decreased by \$59,195. The non-major fund balances decreased by \$22,697 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by \$8,464. This was mostly a result of charges for services.

The general fund actual expenditures were under budget by \$580,417. All expenditure categories were under budget with the exception of auditing.

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2012, the net book value of capital assets recorded by the County increased by \$331,434 over the prior year. The increase was due to capital additions less current year depreciation expense.

Table 4
County of Androscoggin, Maine
Capital Assets (Net of Depreciation)
December 31,

	<u>2012</u>	<u>2011</u>
Land	\$ 809,900	\$ 809,900
Construction in progress	25,834	-
Buildings and improvements	99,425	6,569
Vehicles	113,689	95,659
Machinery & equipment	275,260	80,194
Furniture & fixtures	352	704
Total	<u>\$ 1,324,460</u>	<u>\$ 993,026</u>

Debt

At December 31, 2012, the County had \$0 in bonds outstanding. Other long-term obligations included capital leases payable and accrued compensated absences. Refer to Note 5 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The County's unassigned fund balance has fallen below a level sufficient to sustain government operations for a period of approximately two months. The County is working to rebuild this balance to a sufficient level.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Treasurer's Office at 2 Turner Street, Auburn, Maine 04210.

STATEMENT A

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF NET ASSETS
DECEMBER 31, 2012

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,529,680
Accounts receivable (net of allowance for uncollectibles)	89,241
Due from other governments	108,994
Total current assets	<u>2,727,915</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	835,734
Buildings and equipment, net of accumulated depreciation	488,726
Total noncurrent assets	<u>1,324,460</u>
TOTAL ASSETS	<u><u>\$ 4,052,375</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 81,859
Accrued payroll	134,211
Due to other governments	11,956
Current portion of long-term obligations	58,293
Total current liabilities	<u>286,319</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Capital leases payable	44,710
Accrued compensated absences	277,041
Total noncurrent liabilities	<u>321,751</u>
TOTAL LIABILITIES	<u>608,070</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,221,457
Restricted	945,223
Unrestricted	1,277,625
TOTAL NET ASSETS	<u><u>3,444,305</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 4,052,375</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

Functions/Programs	Program Revenues			Net (Expense) Revenue & Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
Governmental activities:					
Superior Court	\$ 25,098	\$ -	\$ -	\$ -	(25,098)
District Attorney	401,350	-	-	-	(401,350)
County Commissioners	147,669	-	-	-	(147,669)
County Treasurer	126,462	-	-	-	(126,462)
County Buildings	279,222	-	-	-	(279,222)
Jail (support of prisoners)	5,621,764	41,250	1,141,974	-	(4,438,540)
Board of Prisoners	1,265	-	-	-	(1,265)
Registry of Deeds	185,556	661,013	-	-	475,457
Registry of Probate	140,318	136,179	-	-	(4,139)
Auditing	11,700	-	-	-	(11,700)
Sheriff department	1,137,309	3,977	-	-	(1,133,332)
Extension service	30,000	-	-	-	(30,000)
Employee benefits	1,328,157	-	-	-	(1,328,157)
Soil Conservation	8,500	-	-	-	(8,500)
Communications	411,314	-	-	-	(411,314)
Insurances	103,524	-	-	-	(103,524)
Emergency Management Agency	192,048	-	-	-	(192,048)
Civil Process	162,462	223,637	-	-	61,175
Time & Tide RC&D	-	-	-	-	-
Telecommunications	10,527	-	-	-	(10,527)
Contingency	97,242	-	-	-	(97,242)
Special projects / reserves	527,155	35,969	295,384	-	(195,802)
Interest on long-term debt	75,045	-	-	-	(75,045)
Total government	\$ 11,023,687	\$ 1,102,025	\$ 1,437,358	\$ -	(8,484,304)

STATEMENT B (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	Governmental Activities
Changes in net assets:	
Net (expense) revenue	(8,484,304)
General revenues:	
Property taxes, levied for general purposes	8,007,904
Other grants/contracts	323,438
Interest income	13,347
Miscellaneous	444,707
Total general revenues	8,789,396
Change in net assets	305,092
NET ASSETS - JANUARY 1, 2012	3,139,213
NET ASSETS - DECEMBER 31, 2012	\$ 3,444,305

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

COUNTY OF ANDROSCOGGIN, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	General Fund	Jail Fund	Deeds Surcharge	Other Governmental Funds	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 2,093,444	\$ -	\$ 377,897	\$ 58,339	\$ 2,529,680
Accounts receivables (net of allowance for uncollectibles)	71,096	-	-	18,145	89,241
Due from other governments	-	108,994	-	-	108,994
Due from other funds	84,299	455,040	-	101,061	640,400
TOTAL ASSETS	\$ 2,248,839	\$ 564,034	\$ 377,897	\$ 177,545	\$ 3,368,315
LIABILITIES					
Accounts payable	\$ 81,859	\$ -	\$ -	\$ -	\$ 81,859
Accrued payroll	68,249	65,962	-	-	134,211
Accrued compensated absences	-	108,994	-	-	108,994
Due to other governments	11,956	-	-	-	11,956
Due to other funds	556,101	-	40,759	43,540	640,400
TOTAL LIABILITIES	718,165	174,956	40,759	43,540	977,420
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	107,347	389,078	337,138	111,660	945,223
Committed	-	-	-	-	-
Assigned	1,109,346	-	-	43,504	1,152,850
Unassigned	313,981	-	-	(21,159)	292,822
TOTAL FUND BALANCES	1,530,674	389,078	337,138	134,005	2,390,895
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,248,839	\$ 564,034	\$ 377,897	\$ 177,545	\$ 3,368,315

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2012

	Total Governmental Funds
	<u> </u>
Total Fund Balances	\$ 2,390,895
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,324,460
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	-
Capital leases payable	(103,003)
Accrued compensated absences	<u>(168,047)</u>
Net assets of governmental activities	<u><u>\$ 3,444,305</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

COUNTY OF ANDROSCOGGIN, MAINE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	General Fund	Jail Fund	Deeds Surcharge	Other Governmental Funds	Totals Governmental Funds
REVENUES					
Taxes	\$ 3,720,564	\$ 4,287,340	\$ -	\$ -	\$ 8,007,904
Intergovernmental revenues	323,438	1,141,974	-	295,384	1,760,796
Charges for services	1,075,565	41,250	-	5,210	1,122,025
Interest income	12,386	-	961	-	13,347
Miscellaneous revenues	114,775	290,494	39,276	162	444,707
TOTAL REVENUES	5,246,728	5,761,058	40,237	300,756	11,348,779
EXPENDITURES					
Current:					
Superior Court	25,098	-	-	-	25,098
District Attorney	407,250	-	-	-	407,250
County Commissioners	147,669	-	-	-	147,669
County Treasurer	126,462	-	-	-	126,462
County Buildings	279,222	-	-	-	279,222
Jail (Support of Prisoners)	-	5,829,228	-	-	5,829,228
Board of Prisoners	1,265	-	-	-	1,265
Register of Deeds	185,556	-	-	-	185,556
Register of Probate	140,318	-	-	-	140,318
Auditing	11,700	-	-	-	11,700
Sheriff	1,229,545	-	-	-	1,229,545
Extension Service	30,000	-	-	-	30,000
Employee Benefits	1,328,157	-	-	-	1,328,157
Soil Conservation	8,500	-	-	-	8,500
Communications	411,314	-	-	-	411,314
Insurances	103,524	-	-	-	103,524
Emergency Management Agency	192,048	-	-	-	192,048
Civil Process	162,462	-	-	-	162,462
Telecommunications	10,527	-	-	-	10,527
Contingency	97,242	-	-	-	97,242
Unclassified	-	-	99,432	452,316	551,748
Debt service:					
Principal	-	-	-	-	-
Interest	37,282	-	-	-	37,282
TOTAL EXPENDITURES	4,935,141	5,829,228	99,432	452,316	11,316,117
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	311,587	(68,170)	(59,195)	(151,560)	32,662
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	128,863	128,863
Operating transfers (out)	(128,863)	-	-	-	(128,863)
TOTAL OTHER FINANCING SOURCES (USES)	(128,863)	-	-	128,863	-
NET CHANGE IN FUND BALANCES	182,724	(68,170)	(59,195)	(22,697)	32,662
FUND BALANCES - JANUARY 1	1,347,950	457,248	396,333	156,702	2,358,233
FUND BALANCES - DECEMBER 31	\$ 1,530,674	\$ 389,078	\$ 337,138	\$ 134,005	\$ 2,390,895

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2012

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 32,662</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases capitalized	378,663
Capital asset deletions	-
Depreciation expense	<u>(47,229)</u>
	<u>331,434</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	<u>(37,763)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(21,241)</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 305,092</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

COUNTY OF ANDROSCOGGIN, MAINE

STATEMENT OF FIDUCIARY NET ASSETS – FIDUCIARY FUNDS
DECEMBER 31, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 207,019
Accounts receivable	921,757
Due from other governments	<u>11,956</u>
TOTAL ASSETS	<u>\$ 1,140,732</u>
LIABILITIES	
Accounts payable	\$ -
Deposits held for others	<u>1,140,732</u>
TOTAL LIABILITIES	<u>\$ 1,140,732</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Androscoggin was incorporated under the laws of the State of Maine. The County operates under the County Manager-Commissioner form of government and provides the following services: jail services, sheriff, registry of deeds, registry of probate, treasurer, and commissioners.

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the County has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the County has chosen not to do so.

The County's combined financial statements include all accounts and all operations of the County. We have determined that the County has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government-Wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds).

Both the government-wide and fund financial statements categorize primary activities as governmental. All activities of the County are categorized as governmental.

In the government-wide Statement of Net Assets, governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and government-type activities (treasurer, registry of deeds, etc.). The functions are also supported by general government revenues (municipal taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenues (taxes, certain intergovernmental revenues and charges for services, etc.).

The County does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the County are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the County:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- a. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. The Jail Fund is another operating fund of the County that was established by state statutes.
- c. The Deeds Surcharge fund is a major special revenue fund.
- d. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The annual budget is the financial plan for the operation of the County of Androscoggin, Maine for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the government.

The County commissioners submit itemized financial estimates in the form of a budget to the budget committee no later than sixty days before the end of the County's fiscal year. The budget committee reviews the itemized estimated budget prepared by the County commissioners, together with any supplementary material prepared by the head of each County department or provided by an independent board or institution or another governmental agency.

The budget committee prepares a proposed budget and may increase, decrease or alter the estimated budget based on certain guidelines or restrictions. The budget committee holds a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget.

After the public hearing is completed, the budget committee adopts a final budget and transmits that budget to the County commissioners. The County commissioners may not further increase, decrease, alter or revise the budget adopted by the budget committee, except by unanimous vote of the County commissioners. If the adopted budget is changed by the County commissioners, the budget committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the County commissioners or the budget committee.

An annual budget is adopted for the general fund and jail fund. No budgets are officially adopted for the special revenue funds, although budgets are generally prepared as part of the oversight procedures in regards to these funds.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of twelve months or less from the date of acquisition.

It is the County's policy to value investments at fair value. None of the County's investments are reported at amortized cost. The County Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The County of Androscoggin has no formal investment policy but instead follows the State of Maine Statutes. They are in the process of adopting a more detailed investment policy.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2012.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. The County has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of capital leases payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The County's policy regarding vacation is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded in the jail fund for the jail's portion as a liability but for all other it is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the County. Please refer to the budgeting process for the authority for committing items within the budget.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the County Commissioners.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County meeting vote has provided otherwise in its commitment or assignment actions.

The County is in the process of adopting a set of financial policies to guide the financial operation of the County. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The County does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 2 - DEPOSITS AND INVESTMENTS

The County follows state statutes for the investment of funds, which authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These apply to all County funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The County does not have a policy covering custodial credit risk for deposits. However, the County maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At December 31, 2012, the County's cash balance of \$2,529,680 was comprised of bank deposits amounting to \$3,004,428. Of these bank deposits \$2,297,474 was insured by federal depository insurance and thus not exposed to custodial credit risk. The remaining deposits of \$706,954 were collateralized by an irrevocable stand-by letter of credit.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 996,491
Savings accounts	832,264
Sweep accounts	218,719
Money market accounts	956,954
	<u>\$ 3,004,428</u>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the County does not have a policy for custodial credit risk for investments.

At December 31, 2012, the County had \$0 of investments.

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk – Statutes for the State of Maine authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The County does not have an investment policy on credit risk. Generally, the County invests excess funds in savings accounts and various certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a policy related to interest rate risk.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2012 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 84,299	\$ 556,101
Jail Fund	455,040	-
Deeds Surcharge	-	40,759
Nonmajor Funds	101,061	43,540
	<u>\$ 640,400</u>	<u>\$ 640,400</u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at December 31, 2012:

	Balance, 1/1/12	Additions	Disposals	Balance, 12/31/12
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 809,900	\$ -	\$ -	\$ 809,900
Construction in progress	-	25,834	-	25,834
Totals	<u>809,900</u>	<u>25,834</u>	<u>-</u>	<u>835,734</u>
Depreciated assets:				
Buildings/Improvements	11,268,811	93,267	-	11,362,078
Vehicles	189,981	39,505	-	229,486
Machinery/Equipment	186,686	220,057	-	406,743
Furniture/Fixtures	5,463	-	-	5,463
	<u>11,650,941</u>	<u>352,829</u>	<u>-</u>	<u>12,003,770</u>
Less accumulated depreciation	<u>(11,467,815)</u>	<u>(47,229)</u>	<u>-</u>	<u>(11,515,044)</u>
	<u>183,126</u>	<u>305,600</u>	<u>-</u>	<u>488,726</u>
Net capital assets	<u>\$ 993,026</u>	<u>\$ 331,434</u>	<u>\$ -</u>	<u>\$ 1,324,460</u>
Current year depreciation:				
Jail				\$ 6,041
Sheriff's Department				41,188
Total depreciation expense				<u>\$ 47,229</u>

NOTE 5 - LONG-TERM DEBT

The General Fund of the County is used to pay for all long-term debt. A summary of long-term debt is as follows:

	Balance, 1/1/12	Additions	Deletions	Balance, 12/31/12	Current Portion
Capital leases payable	\$ 55,735	\$ 137,305	\$ (90,037)	\$ 103,003	\$ 58,293
Accrued compensated absences	255,800	21,241	-	277,041	-
Totals	<u>\$ 311,535</u>	<u>\$ 158,546</u>	<u>\$ (90,037)</u>	<u>\$ 380,044</u>	<u>\$ 58,293</u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Future minimum payments under the non-cancelable leases are as follows:

2013	\$ 61,221
2014	44,312
2015	1,730
2016	-
2017	-
Total minimum lease payments	<u>107,263</u>
Less: amount representing interest	<u>(4,260)</u>
Present value of future minimum lease payments	<u>\$ 103,003</u>

NOTE 6 - PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

County employees contribute to the Participating Local Districts (PLDs) Consolidated Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System. The PLDs Consolidated Plan provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the PLD's Consolidated Plan Board of Trustees. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

B. Funding Policy

The contribution requirements of plan members and the County are established and may be amended by the PLD's Consolidated Board of Trustees. All County employees hired after June 30, 1997 are part of the following plans: law enforcement and corrections officer employees are part of the PLD's special plan "2C" and are required to contribute 6.5% of their annual salary, while all other employees are part of the PLD's plan "AC" and are required to contribute 6.5% of their annual salary. Prior to July 1, 1997, all County employees were part of the PLD's special plan "1C". Employees in that group are required to contribute 6.5% of their annual salary. The County is required to contribute a blended rate of 6.9% of special plan "2C" members' covered payroll, 4.9% of the plan "AC" members' covered payroll and 11.2% of special plan "1C" members' covered payroll annually to the system along with a predetermined

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 6 - PENSION PLAN (CONTINUED)

initial unpooled unfunded actuarial liability (IUUAL) rate set by the system. The IUUAL can either be a monthly payment or credit, which is added to or subtracted from the employer's percentage of employees' covered payroll to determine the employers actual cost.

As of December 31, 2012, the County had an initial unpooled unfunded actuarial liability of \$471,921, computed using the actuarial method used for funding purposes. (The amount of the initial unpooled unfunded actuarial liability as of December 31, 2012 is not currently available.) This liability increases future contributions and is being amortized over a period of six years from July 1, 2011.

The County's actual contributions after the initial unpooled unfunded actuarial liability was added to the annual pension cost for 2012, 2011, and 2010 were \$382,913, \$240,541, and \$132,021, respectively.

NOTE 7 - RESTRICTED FUND BALANCES

At December 31, 2012, the County had the following restricted fund balances:

General Fund:	
JISS	\$ 6,288
MCJA 12- Week Training	1,059
Contingency	<u>100,000</u>
	<u>107,347</u>
Jail Fund	389,078
Deeds Surcharge	337,138
Nonmajor Special Revenue Funds	<u>111,660</u>
	<u>\$ 945,223</u>

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 8 – ASSIGNED FUND BALANCES

At December 31, 2012, the County had the following assigned fund balances:

General Fund:	
Jail	\$ 4
Sheriff Department Communication	221,738
DA - Educational Staff Training	350
Electronic Monitoring	6,596
Peoples Building Imp Account	490,962
Dive team equipment	816
Peoples Bank Computer	3,793
Peoples Bank Asset Forfeiture	3,628
Peoples Bank Office Equipment	23,192
2012 Commitment Offset	202,239
Communications reserve	69,000
Joint budget - Franklin County	1,348
Treasurer computer	26,004
Encumbrances	59,676
	<u>1,109,346</u>
Nonmajor Special Revenue Funds	43,504
	<u>\$ 1,152,850</u>

NOTE 9 – JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080 "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets, and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its 2010 annual audit report.

At the present time issues such as the funding of accrued benefits; ownership and maintenance of correction assets; external funding of certain corrections operations; corrections capital / reserve funding and ownership; and the treatment of net asset balances (deficits) have not been specifically addressed in this Act. Any financial and/or other impact on the County cannot be determined at the time of the issuance of this report. Subsequent to July 1, future budgets for jail operations will now fund benefit time for jail employees. Prior to July 1, the County had funded this through jail

COUNTY OF ANDROSCOGGIN, MAINE

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 9 – JAIL OPERATIONS (CONTINUED)

operations. The County as of June 30, 2011 is of the position that these benefits will be funded through jail operations budgets approved by the Board of Corrections.

NOTE 10 – LETTER OF CREDIT

At December 31, 2012, the County has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Pittsburgh serving as collateral for its deposits held at TD, Bank, N.A. This letter of credit, which expires at the close of business on March 19, 2013 authorizes one draw only up to the amount of \$1,000,000. There were no draws for the year ended December 31, 2012.

NOTE 11 – SHORT-TERM DEBT

On January 3, 2012, the County issued a tax anticipation note to provide liquidity for governmental operations financed by property taxes, which are collected in annual payments due October 1. The note, a line of credit, allowed principle draws up to \$4,200,000 at 0.90% interest with a maturity date of December 28, 2012. Short-term debt activity for the year ended December 31, 2012, was as follows:

	Balance 1/1/12	Draws	Repayments	Balance 12/31/2012
Tax anticipation notes	\$ -	\$ 4,200,000	\$ (4,200,000)	\$ -
Totals	<u>\$ -</u>	<u>\$ 4,200,000</u>	<u>\$ (4,200,000)</u>	<u>\$ -</u>

On December 28, 2012, the note was paid in full. Interest expense for the note was \$37,282.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

STATEMENT 1

COUNTY OF ANDROSCOGGIN, MAINE

BUDGETARY COMPARISON STATEMENT – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 1,347,950	\$ 1,347,950	\$ 1,347,950	\$ -
Resources (Inflows):				
Taxes - municipalities	3,720,564	3,720,564	3,720,564	-
Intergovernmental revenues	385,058	324,070	323,438	(632)
Charges for services	1,029,730	1,029,730	1,075,565	45,835
Interest income	10,000	10,000	12,386	2,386
Miscellaneous	153,900	153,900	114,775	(39,125)
Transfers from other funds	130,250	-	-	-
Amounts Available for Appropriation	<u>6,777,452</u>	<u>6,586,214</u>	<u>6,594,678</u>	<u>8,464</u>
Charges to Appropriations (Outflows):				
Superior Court	26,000	26,000	25,098	902
District Attorney	412,962	412,962	407,250	5,712
County Commissioners	189,939	189,939	147,669	42,270
County Treasurer	126,950	126,950	126,462	488
County Buildings	390,668	390,668	279,222	111,446
Human Resources	3,400	3,400	1,265	2,135
Register of Deeds	221,262	221,262	185,556	35,706
Register of Probate	141,944	141,944	140,318	1,626
Auditing	11,300	11,300	11,700	(400)
Sheriff	1,391,876	1,391,876	1,229,545	162,331
Extension Service	30,000	30,000	30,000	-
Support of Prisoners	-	-	-	-
Employee Benefits	1,382,848	1,382,848	1,328,157	54,691
Soil Conservation	8,500	8,500	8,500	-
Communications	449,913	449,913	411,314	38,599
Insurances	180,000	180,000	103,524	76,476
Emergency Management Agency	198,524	198,524	192,048	6,476
Civil Process	198,672	198,672	162,462	36,210
Telecommunications	13,000	13,000	10,527	2,473
Contingency	100,000	100,000	97,242	2,758
Debt service:				
Principal	-	-	-	-
Interest	37,800	37,800	37,282	518
Transfers to Other funds	189,851	128,863	128,863	-
Total Charges to Appropriations	<u>5,705,409</u>	<u>5,644,421</u>	<u>5,064,004</u>	<u>580,417</u>
Budgetary Fund Balance, December 31	<u>\$ 1,072,043</u>	<u>\$ 941,793</u>	<u>\$ 1,530,674</u>	<u>\$ 588,881</u>
Utilization of Restricted Fund Balance	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Utilization of Unassigned Fund Balance	175,907	306,157	-	(306,157)
	<u>\$ 275,907</u>	<u>\$ 406,157</u>	<u>\$ -</u>	<u>\$ (406,157)</u>

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Schedule of Fiduciary Net Assets - Agency Funds
- Combining Schedule of Changes in Fiduciary Net Assets - Agency Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE 1

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
SUPERIOR COURT					
Witness fees	\$ 26,000	- \$	26,000 \$	25,098 \$	902
Totals	26,000	-	26,000	25,098	902
DISTRICT ATTORNEY					
Personnel	285,177	-	285,177	291,653	(6,476)
Telephone	9,000	-	9,000	6,633	2,367
Contracted services	20,297	-	20,297	20,437	(140)
Office supplies / printing	9,700	-	9,700	5,784	3,916
Software / hardware	8,900	-	8,900	6,573	2,327
Joint District Attorney	10,050	-	10,050	8,832	1,218
Other expenditures	69,838	-	69,838	67,338	2,500
Totals	412,962	-	412,962	407,250	5,712
COUNTY COMMISSIONERS					
Personnel	103,430	-	103,430	104,054	(624)
Contracted services	63,600	-	63,600	23,727	39,873
Dues	11,659	-	11,659	11,658	1
Other expenditures	11,250	-	11,250	8,230	3,020
Totals	189,939	-	189,939	147,669	42,270
COUNTY TREASURER					
Personnel	116,680	-	116,680	117,192	(512)
Software / hardware	3,375	-	3,375	3,656	(281)
Other expenditures	6,895	-	6,895	5,614	1,281
Totals	126,950	-	126,950	126,462	488
COUNTY BUILDINGS					
Personnel	104,293	-	104,293	105,207	(914)
Fuel oil	92,500	-	92,500	69,958	22,542
Cleaning	33,000	-	33,000	31,886	1,114
Grounds / snow removal	11,000	-	11,000	9,406	1,594
Other expenditures	149,875	-	149,875	62,765	87,110
Totals	390,668	-	390,668	279,222	111,446

SCHEDULE 1 (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
HUMAN RESOURCES					
Human Resources	3,400	-	3,400	1,265	2,135
Totals	3,400	-	3,400	1,265	2,135
REGISTRY OF DEEDS					
Personnel	186,012	-	186,012	153,021	32,991
Microfilming	24,500	-	24,500	22,161	2,339
Office supplies	3,600	-	3,600	3,575	25
Telephone	2,000	-	2,000	1,274	726
Other expenditures	5,150	-	5,150	5,525	(375)
Totals	221,262	-	221,262	185,556	35,706
REGISTRY OF PROBATE					
Personnel	102,494	-	102,494	103,022	(528)
Advertising	10,000	-	10,000	8,340	1,660
Attorney fees	9,000	-	9,000	11,121	(2,121)
Computer maint/agreements	2,500	-	2,500	3,581	(1,081)
Office supplies	2,400	-	2,400	1,911	489
Insurance	1,400	-	1,400	1,496	(96)
Telephone	750	-	750	423	327
Repairs	600	-	600	120	480
Other expenditures	12,800	-	12,800	10,304	2,496
Totals	141,944	-	141,944	140,318	1,626
AUDITING					
Audit services	11,300	-	11,300	11,700	(400)
Totals	11,300	-	11,300	11,700	(400)

SCHEDULE 1 (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
SHERIFF					
Personnel	1,083,741	-	1,083,741	1,015,313	68,428
Cops in school	74,400	-	74,400	-	74,400
Gas / oil / grease	55,000	-	55,000	67,486	(12,486)
Clothing / uniforms	12,000	-	12,000	10,300	1,700
Motor vehicles	41,225	-	41,225	39,994	1,231
Telephone / teletype	22,905	-	22,905	21,564	1,341
Automotive supplies	11,000	-	11,000	7,697	3,303
Office supplies / printing	5,500	-	5,500	4,695	805
Training / education	4,000	-	4,000	2,949	1,051
Other expenditures	82,105	-	82,105	59,547	22,558
Totals	1,391,876	-	1,391,876	1,229,545	162,331
EXTENSION SERVICE					
Twin County Extension	30,000	-	30,000	30,000	-
Totals	30,000	-	30,000	30,000	-
SUPPORT OF PRISONERS					
Support of Prisoners	-	-	-	-	-
Totals	-	-	-	-	-
EMPLOYEE BENEFITS					
Health / dental insurance	922,906	-	922,906	924,017	(1,111)
Unemployment compensation	10,000	-	10,000	1,900	8,100
Retirement	211,000	-	211,000	187,665	23,335
Social Security	221,000	-	221,000	196,633	24,367
Death benefit	17,942	-	17,942	17,942	-
Totals	1,382,848	-	1,382,848	1,328,157	54,691
COMMUNICATIONS					
Personnel	420,577	-	420,577	392,819	27,758
Telephone / teletype	12,436	-	12,436	5,983	6,453
Repairs	3,500	-	3,500	3,040	460
Office supplies / printing	3,000	-	3,000	1,758	1,242
Other expenditures	10,400	-	10,400	7,714	2,686
Totals	449,913	-	449,913	411,314	38,599

SCHEDULE 1 (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
SOIL CONSERVATION					
Androscoggin Soil Conservation	8,500	-	8,500	8,500	-
Totals	8,500	-	8,500	8,500	-
INSURANCES					
Auto / liability	45,000	-	45,000	44,514	486
Worker's compensation	135,000	-	135,000	59,010	75,990
Totals	180,000	-	180,000	103,524	76,476
EMERGENCY MANAGEMENT					
Personnel	168,604	-	168,604	169,183	(579)
Telephone	8,124	-	8,124	7,919	205
Office / printing	3,000	-	3,000	2,495	505
Vehicle expenditures	4,956	-	4,956	4,955	1
Other expenditures	13,840	-	13,840	7,496	6,344
Totals	198,524	-	198,524	192,048	6,476
CIVIL PROCESS					
Personnel	170,947	-	170,947	134,349	36,598
Mileage	8,500	-	8,500	945	7,555
Printing	1,050	-	1,050	650	400
Other expenditures	18,175	-	18,175	26,518	(8,343)
Totals	198,672	-	198,672	162,462	36,210
TELECOMMUNICATIONS					
Lease agreement	3,000	-	3,000	4,049	(1,049)
IT consulting	10,000	-	10,000	6,478	3,522
Totals	13,000	-	13,000	10,527	2,473
CONTINGENCY					
Contingency	100,000	-	100,000	97,242	2,758
Totals	100,000	-	100,000	97,242	2,758
DEBT SERVICE					
Principal	-	-	-	-	-
Interest	37,800	-	37,800	37,282	518
Totals	37,800	-	37,800	37,282	518
TOTAL	\$ 5,515,558	\$ -	\$ 5,515,558	\$ 4,935,141	\$ 580,417

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	Special Revenue Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 58,339	\$ 58,339
Accounts receivable	18,145	18,145
Due from other funds	101,061	101,061
TOTAL ASSETS	<u>\$ 177,545</u>	<u>177,545</u>
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	43,540	43,540
TOTAL LIABILITIES	<u>43,540</u>	<u>43,540</u>
FUND BALANCES		
Nonspendable	-	-
Restricted	111,660	111,660
Committed	-	-
Assigned	43,504	43,504
Unassigned	(21,159)	(21,159)
TOTAL FUND BALANCES	<u>134,005</u>	<u>134,005</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 177,545</u>	<u>\$ 177,545</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES		
Intergovernmental	\$ 295,384	\$ 295,384
Charges for services	5,210	5,210
Other	162	162
TOTAL REVENUES	<u>300,756</u>	<u>300,756</u>
EXPENDITURES		
Program expenditures	452,316	452,316
TOTAL EXPENDITURES	<u>445,800</u>	<u>445,800</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(151,560)</u>	<u>(151,560)</u>
OTHER FINANCING SOURCES (USES)		
Operating Transfer In	128,863	128,863
Operating Transfers (Out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>128,863</u>	<u>128,863</u>
NET CHANGE IN FUND BALANCES	(22,697)	(22,697)
FUND BALANCES, JANUARY 1	<u>44,156</u>	<u>44,156</u>
FUND BALANCES, DECEMBER 31	<u>\$ 134,005</u>	<u>\$ 134,005</u>

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2012

	Chemical Emergency Response	Probate Surcharge	DARE	Victim Advocate Grant	Victim Advocate STOP Grant	Domestic Violence Investigator Grant
ASSETS						
Cash and cash equivalents	\$ 43,504	\$ 13,088	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	-	37	-	-	4,787
TOTAL ASSETS	\$ 43,504	\$ 13,088	\$ 37	\$ -	\$ -	\$ 4,787
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	11,328	-	8,593	12,566	-
TOTAL LIABILITIES	-	11,328	-	8,593	12,566	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	1,760	37	-	-	4,787
Committed	-	-	-	-	-	-
Assigned	43,504	-	-	-	-	-
Unassigned	-	-	-	(8,593)	(12,566)	-
TOTAL FUND BALANCES	43,504	1,760	37	(8,593)	(12,566)	4,787
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,504	\$ 13,088	\$ 37	\$ -	\$ -	\$ 4,787

SCHEDULE C (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2012

	MDEA Agent Contract	Homeland Security	EECPG Grant	Alcohol Enforcement	Traffic Safety	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,747	\$ -	\$ 58,339
Accounts receivable	13,486	4,659	-	-	-	18,145
Due from other funds	-	8,860	86,469	-	908	101,061
TOTAL ASSETS	\$ 13,486	\$ 13,519	\$ 86,469	\$ 1,747	\$ 908	\$ 177,545
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	11,053	-	-	-	-	43,540
TOTAL LIABILITIES	11,053	-	-	-	-	43,540
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	2,433	13,519	86,469	1,747	908	111,660
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	43,504
Unassigned	-	-	-	-	-	(21,159)
TOTAL FUND BALANCES	2,433	13,519	86,469	1,747	908	134,005
TOTAL LIABILITIES AND FUND BALANCES	\$ 13,486	\$ 13,519	\$ 86,469	\$ 1,747	\$ 908	\$ 177,545

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE D

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Chemical Emergency Response	Probate Surcharge	DARE	Victim Advocate Grant	Victim Advocate STOP Grant	Domestic Violence Investigator Grant
REVENUES						
Intergovernmental	\$ 130,966	\$ -	\$ -	\$ 27,943	\$ 15,000	\$ 15,000
Charges for services	-	5,210	-	-	-	-
Other	124	33	-	-	-	-
TOTAL REVENUES	131,090	5,243	-	27,943	15,000	15,000
EXPENDITURES						
Program Expenses	136,466	5,996	-	77,566	55,955	40,339
TOTAL EXPENDITURES	136,466	5,996	-	77,566	55,955	40,339
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,376)	(753)	-	(49,623)	(40,955)	(25,339)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	46,906	40,700	41,257
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	46,906	40,700	41,257
NET CHANGE IN FUND BALANCES	(5,376)	(753)	-	(2,717)	(255)	15,918
FUND BALANCES, JANUARY 1	48,880	2,513	37	(5,876)	(12,311)	(11,131)
FUND BALANCES, DECEMBER 31	\$ 43,504	\$ 1,760	\$ 37	\$ (8,593)	\$ (12,566)	\$ 4,787

SCHEDULE D (CONTINUED)

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	MDEA Agent Contract	Homeland Security	EECPG Grant	Alcohol Enforcement	Traffic Safety	Totals
REVENUES						
Intergovernmental	\$ 76,787	\$ 29,688	\$ -	\$ -	\$ -	\$ 295,384
Charges for services	-	-	-	-	-	5,210
Other	-	-	-	5	-	162
TOTAL REVENUES	76,787	29,688	-	5	-	300,756
EXPENDITURES						
Program Expenses	76,761	26,883	25,834	-	6,516	452,316
TOTAL EXPENDITURES	76,761	26,883	25,834	-	6,516	445,800
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	26	2,805	(25,834)	5	(6,516)	(151,560)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	128,863
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	128,863
NET CHANGE IN FUND BALANCES	26	2,805	(25,834)	5	(6,516)	(22,697)
FUND BALANCES, JANUARY 1	2,407	10,714	112,303	1,742	7,424	156,702
FUND BALANCES, DECEMBER 31	\$ 2,433	\$ 13,519	\$ 86,469	\$ 1,747	\$ 908	\$ 134,005

See accompanying independent auditors' report and notes to financial statements.

Agency Funds

Agency funds are used to account for assets held by the County of Androscoggin, Maine as an agent for individuals, private organizations or other governmental units. This fund has been established for the provisions of the Inmate Benefit Account, the Restitution Account and the Extradition Account.

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF FIDUCIARY NET ASSETS - AGENCY FUNDS
DECEMBER 31, 2012

	Inmate Benefit Account	Restitution Account	Extradition Account	Totals
ASSETS				
Cash and cash equivalents	\$ 179,075	\$ 7,966	\$ 19,978	\$ 207,019
Accounts receivable	-	921,757	-	921,757
Due from other governments	11,956	-	-	11,956
TOTAL ASSETS	<u>\$ 191,031</u>	<u>\$ 929,723</u>	<u>\$ 19,978</u>	<u>\$ 1,140,732</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits held for others	191,031	929,723	19,978	1,140,732
TOTAL LIABILITIES	<u>\$ 191,031</u>	<u>\$ 929,723</u>	<u>\$ 19,978</u>	<u>\$ 1,140,732</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE F

COUNTY OF ANDROSCOGGIN, MAINE

COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS - AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Inmate Benefit Account	Restitution Account	Extradition Account	Totals
ADDITIONS				
Charges for services	\$ -	\$ 243,953	\$ 30,060	\$ 274,013
Other	217,402	-	9	217,411
TOTAL ADDITIONS	<u>217,402</u>	<u>243,953</u>	<u>30,069</u>	<u>491,424</u>
DELETIONS				
Program charges	156,663	-	29,904	186,567
TOTAL DELETIONS	<u>156,663</u>	<u>-</u>	<u>29,904</u>	<u>186,567</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN DEPOSITS HELD FOR OTHERS	60,739	243,953	165	304,857
DEPOSITS HELD FOR OTHERS, JANUARY 1	<u>130,292</u>	<u>685,770</u>	<u>19,813</u>	<u>835,875</u>
DEPOSITS HELD FOR OTHERS, DECEMBER 31	<u>\$ 191,031</u>	<u>\$ 929,723</u>	<u>\$ 19,978</u>	<u>\$ 1,140,732</u>

See accompanying independent auditors' report and notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets.

SCHEDULE G

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
DECEMBER 31, 2012

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures Equipment & Vehicles	Totals
Jail	\$ -	\$ 9,002,678	\$ 243,051	\$ 9,245,729
Sheriff's Department	-	-	392,741	392,741
District Attorney	-	-	5,900	5,900
County-wide	835,734	2,359,400	-	3,195,134
Total General Capital	835,734	11,362,078	641,692	12,839,504
Less: Accumulated Depreciation	-	(11,262,653)	(252,391)	(11,515,044)
Net General Capital Assets	\$ 835,734	\$ 99,425	\$ 389,301	\$ 1,324,460

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE H

COUNTY OF ANDROSCOGGIN, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Capital Assets 1/1/12	Additions	Disposals	General Capital Assets 12/31/12
Jail	\$ 9,032,224	\$ 213,505	-	\$ 9,245,729
Sheriff's Department	259,317	133,424	-	392,741
District Attorney	-	5,900	-	5,900
County-wide	3,169,300	25,834	-	3,195,134
Total General Capital	12,460,841	378,663	-	12,839,504
Less: Accumulated Depreciation	(11,467,815)	(47,229)	-	(11,515,044)
Net General Capital Assets	\$ 993,026	\$ 331,434	\$ -	\$ 1,324,460

See accompanying independent auditors' report and notes to financial statements.

ANDROSCOGGIN COUNTY

2013

BUDGET

ANDROSCOGGIN COUNTY COMMISSIONERS

Randall A. Greenwood, Chairman

Elaine Makas, Commissioner

Beth C. Bell, Commissioner

COUNTY CLERK

Patricia Fournier

COUNTY BUDGET COMMITTEE

Renee Bernier

Michael Bowie

Michael Gendron

Michael Marcotte

Philippe Moreau

Phil Nadeau

Nancy Richard

Mark Samson

Emily Tuttle

Representative Brian Bolduc

Representative Jeffrey Timberlake

County of Androscoggin 2013 Tax Levy

	2012	2013	Difference 12/13	% Difference 12/13
Expenditures:				
Departmental	\$ 9,992,749.00	\$ 10,173,249.00	\$ 180,500.00	1.81%
Revenues:				
Total Revenue & Credits	\$ 1,984,845.00	\$ 2,180,331.00	\$ 195,486.00	9.85%
Amount Raised by Taxation	\$ 8,007,904.00	\$ 7,992,918.00	\$ (14,986.00)	-0.19%

Budget Approved 12/19/12

COUNTY OF ANDROSCOGGIN
Expenditures
2013

		2012	2013	Difference 12/13	Percentage 12/13
10-1005	SUPERIOR COURT	\$ 26,000.00	\$ 25,250.00	-750.00	-2.88%
10-1010	E.M.A.	\$ 198,524.00	\$ 199,387.00	863.00	0.43%
15-1013	DOMESTIC VIOLENCE INVESTIGATOR GR	\$ 56,257.00	\$ 52,937.00	-3,320.00	-5.90%
15-1014	VICTIM ADVOCATE S.T.O.P. GRANT	\$ 55,700.00	\$ 58,147.00	2,447.00	4.39%
10-1015	DISTRICT ATTORNEY	\$ 402,912.00	\$ 401,719.00	-1,193.00	-0.30%
10-1018	DA JOINT BUDGET	\$ 10,050.00	\$ 10,270.00	220.00	2.19%
20-1019	DA VICTIM ADVOCATE GRANT	\$ 77,894.00	\$ 80,370.00	2,476.00	3.18%
10-1020	COUNTY COMMISSIONERS	\$ 189,939.00	\$ 178,041.00	-11,898.00	-6.26%
10-1021	HUMAN RESOURCES	\$ 3,400.00	\$ 2,900.00	-500.00	-14.71%
10-1025	TREASURER	\$ 126,950.00	\$ 130,527.00	3,577.00	2.82%
10-1040	BUILDING DEPT.	\$ 390,668.00	\$ 356,677.00	-33,991.00	-8.70%
10-1050	SUPPORT OF PRISONERS**	\$ 4,287,340.00	\$ 4,287,340.00	0.00	0.00%
10-1060	TELECOMMUNICATION	\$ 13,000.00	\$ 44,650.00	31,650.00	243.46%
10-1065	REGISTRY OF DEEDS	\$ 221,262.00	\$ 222,539.00	1,277.00	0.58%
10-1070	REGISTRY OF PROBATE	\$ 141,944.00	\$ 143,002.00	1,058.00	0.75%
10-1075	SHERIFF' DEPT.	\$ 1,317,476.00	\$ 1,355,509.00	38,033.00	2.89%
15-1075	SHERIFF' DEPT.	\$ 74,400.00	\$ 74,400.00	0.00	0.00%
10-1076	CIVIL PROCESS DIVISION	\$ 198,672.00	\$ 171,390.00	-27,282.00	-13.73%
10-1077	LAW ENFORCEMENT DEATH BENEFIT	\$ 17,942.00	\$ 17,942.00	0.00	0.00%
10-1078	COMMUNICATIONS	\$ 449,913.00	\$ 520,789.00	70,876.00	15.75%
10-1090	AUDITING	\$ 11,300.00	\$ 11,300.00	0.00	0.00%
10-2000	INTEREST	\$ 37,800.00	\$ 37,400.00	-400.00	-1.06%
10-2005	ANDROS/SAGA EXTENSION SERVICE	\$ 30,000.00	\$ 43,782.00	13,782.00	45.94%
10-2025	EMPLOYEE BENEFITS	\$ 1,364,906.00	\$ 1,489,081.00	124,175.00	9.10%
10-2035	SOIL CONSERVATION	\$ 8,500.00	\$ 12,000.00	3,500.00	41.18%
10-2050	INSURANCE	\$ 180,000.00	\$ 129,500.00	-50,500.00	-28.06%
10-2080	CONTINGENCY	\$ 100,000.00	\$ 100,000.00	0.00	0.00%
10-2081	SD PAY	\$ -	\$ 16,400.00	16,400.00	
	Total	\$ 9,992,749.00	\$ 10,173,249.00	180,500.00	1.81%

Budget Approved 12/19/12

**COUNTY OF ANDROSCOGGIN
REVENUES
2013**

		2012	2013	Difference 2012/2013	%Difference 2012/2013
		\$ 175,907.00	\$ 202,239.00	\$ 26,332.00	14.97%
9000	Estimated Surplus	\$ 175,907.00	\$ 202,239.00	\$ 26,332.00	14.97%
9005	Appro. Surplus - Contingency Acct	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
9010	Transfer from Computer Reserve	\$ 3,400.00		\$ (3,400.00)	-100.00%
9000	Transfer- Communications Reserve		\$ 69,000.00	\$ 69,000.00	
9000	Transfer- Office Equipment Reserve	\$ 5,350.00		\$ (5,350.00)	-100.00%
9016	Transfer/Deeds Surchage Restoration Acct	\$ 32,500.00	\$ 32,500.00	\$ -	
9000	Transfer - Bldg Reserve	\$ 89,000.00	\$ 82,000.00	\$ (7,000.00)	-7.87%
9025	A.E.M.A. Matching Funds	\$ 125,070.00	\$ 128,569.00	\$ 3,499.00	2.80%
9100	Real Estate Transfer Tax	\$ 85,000.00	\$ 90,000.00	\$ 5,000.00	5.88%
9075	Fees of Office - Registry of Deeds	\$ 490,000.00	\$ 500,000.00	\$ 10,000.00	2.04%
9125	Fees of Office - Registry of Probate	\$ 130,000.00	\$ 130,000.00	\$ -	0.00%
9260	Reimbursement for Contractual Custodial Ser	\$ 50,000.00	\$ 55,000.00	\$ 5,000.00	10.00%
9275	Civil Process Fees	\$ 260,000.00	\$ 225,000.00	\$ (35,000.00)	-13.46%
9300	Insurance Reports - Sheriff's Dept.	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
9345	Dispatch Services-Turner/Poland/Greene	\$ 35,000.00	\$ 175,925.00	\$ 140,925.00	402.64%
9370	MDEA	\$ 72,400.00	\$ 72,400.00	\$ -	0.00%
9375	Security Service	\$ 19,700.00	\$ 19,700.00	\$ -	0.00%
9380	Overtime-Weapons of Mass Destruction	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
9400	Poland Contract	\$ 199,000.00	\$ 187,470.00	\$ (11,530.00)	-5.79%
9525	Rental Office Space	\$ 6,030.00	\$ 6,030.00	\$ -	0.00%
9545	Victim/Witness Advocate Grant	\$ 30,988.00	\$ 30,998.00	\$ 10.00	0.03%
9546	Vic/Adv S.T.O.P. Grant	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
9547	S. T. O. P. - D. V. Investigator	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
9550	Fees of Office - District Attorney	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00	25.00%
9555	Deferred Disposition	\$ 26,000.00	\$ 26,000.00	\$ -	0.00%
9775	Interest of Investments	\$ 10,000.00	\$ 7,000.00	\$ (3,000.00)	-30.00%
	Total	\$ 1,984,845.00	\$ 2,180,331.00	\$ 195,486.00	9.85%

Budget Approved 12/19/12

ANDROSCOGGIN COUNTY

2013 TAX LEVY

	2011			2012			2013			2013				
	Valuation	% Rate	County Tax	Valuation	% Rate	County Tax	Valuation	% Rate	County Tax	Valuation	% Rate	County Tax	Difference 2012/2013	%12/13
CITIES & TOWNS														
AUBURN	\$ 1,991,800,000.00	24.64%	\$ 1,973,172.91	\$ 1,980,250,000.00	25.05%	\$ 2,006,243.80	\$ 1,954,400,000.00	25.39%	\$ 2,029,512.28	\$ 23,268.48	1.18%			
DURHAM	\$ 350,600,000.00	4.34%	\$ 347,321.23	\$ 351,550,000.00	4.45%	\$ 356,164.63	\$ 350,900,000.00	4.56%	\$ 364,385.93	\$ 8,221.30	2.37%			
GREENE	\$ 328,700,000.00	4.07%	\$ 325,626.03	\$ 319,700,000.00	4.04%	\$ 323,896.55	\$ 313,900,000.00	4.08%	\$ 325,963.93	\$ 2,067.38	0.63%			
LEEDS	\$ 183,100,000.00	2.27%	\$ 181,387.67	\$ 174,100,000.00	2.20%	\$ 176,385.33	\$ 171,750,000.00	2.23%	\$ 178,350.76	\$ 1,965.44	1.08%			
LEWISTON	\$ 2,334,250,000.00	28.88%	\$ 2,312,420.35	\$ 2,285,400,000.00	28.91%	\$ 2,315,399.35	\$ 2,196,750,000.00	28.54%	\$ 2,281,176.37	\$ (34,222.99)	-1.48%			
LISBON	\$ 593,950,000.00	7.35%	\$ 588,395.45	\$ 559,100,000.00	7.07%	\$ 566,439.04	\$ 522,650,000.00	6.79%	\$ 542,736.69	\$ (23,702.35)	-4.03%			
LIVERMORE	\$ 194,850,000.00	2.41%	\$ 193,027.78	\$ 187,800,000.00	2.38%	\$ 190,265.16	\$ 184,800,000.00	2.40%	\$ 191,902.31	\$ 1,637.15	0.85%			
LIVERMORE FALLS	\$ 182,050,000.00	2.25%	\$ 180,347.49	\$ 157,650,000.00	1.99%	\$ 159,719.40	\$ 154,150,000.00	2.00%	\$ 160,074.35	\$ 354.96	0.20%			
MECHANIC FALLS	\$ 166,550,000.00	2.06%	\$ 164,992.44	\$ 158,550,000.00	2.01%	\$ 160,631.21	\$ 153,600,000.00	2.00%	\$ 159,503.22	\$ (1,127.99)	-0.68%			
MINOT	\$ 196,050,000.00	2.43%	\$ 194,216.56	\$ 185,050,000.00	2.34%	\$ 187,479.06	\$ 179,650,000.00	2.33%	\$ 186,554.38	\$ (924.68)	-0.48%			
POLAND	\$ 666,750,000.00	8.25%	\$ 660,514.63	\$ 661,400,000.00	8.37%	\$ 670,081.88	\$ 652,000,000.00	8.47%	\$ 677,057.92	\$ 6,976.04	1.06%			
SABATTUS	\$ 290,350,000.00	3.59%	\$ 287,634.68	\$ 290,100,000.00	3.67%	\$ 293,908.00	\$ 288,800,000.00	3.75%	\$ 299,899.28	\$ 5,991.27	2.08%			
TURNER	\$ 495,250,000.00	6.13%	\$ 490,618.48	\$ 485,200,000.00	6.14%	\$ 491,568.99	\$ 471,800,000.00	6.13%	\$ 489,932.40	\$ (1,636.58)	-0.33%			
WALES	\$ 109,250,000.00	1.35%	\$ 108,228.31	\$ 108,300,000.00	1.37%	\$ 109,721.60	\$ 101,950,000.00	1.32%	\$ 105,868.18	\$ (3,853.42)	-3.56%			
TOTAL	\$ 8,083,500,000.00	100%	\$ 8,007,904.00	\$ 7,904,150,000.00	100%	\$ 8,007,904.00	\$ 7,697,100,000.00	100%	\$ 7,992,918.00	\$ (14,986.00)	-0.19%			

**ANDROSCOGGIN COUNTY
SALARIES**

Account #3120

2013 Salary

1010 Emergency Management Agency

Joanne Potvin, EMA Director Grade 8	\$ 57,481.82
Timothy Bubier, Deputy Dir. Grade 7	\$ 44,502.00
Kendall Putnam, Ass't Plans/Training Grade 5	\$ 34,381.85
Joanne Bouchard, Clerk Typist Grade 3	\$ 33,081.63
Total	\$ 169,447.30

1013 District Attorney's Domestic Violence Grant

Vacant, Victim/Witness Restitution Specialist-Grade 5	\$ 31,130.24
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1014 District Attorney's Victim Witness Advocate Grant

Melinda Novella, Victim Witness Adv. Grade 5	\$ 35,714.48
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1015 District Attorney's Office

Sandra Urquhart, D.A. Sec. Grade 6	\$ 41,667.94
Sandra Morris, Sup. Court Sec. Grade 5	\$ 38,345.78
Muriel Gosselin, District Atty Clerk Grade 3	\$ 33,082.15
Timothy Laré, Paralegal Grade 5	\$ 38,345.78
Michael Perry, Paralegal Ass't Grade 4	\$ 31,833.66
James Roberge, Victim Witness Adv. Grade 5	\$ 38,326.44
Holli Olivier, District Court Clerk Grade 5	\$ 38,336.89
Jeannine Morissette, Discovery Clerk Grade 3	\$ 31,940.27
Total	\$ 291,878.91

1019 District Attorney's Victim Witness Advocate Grant

Kathy Monroe, Victim Witness Adv. Grade 5	\$ 37,085.26
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1020 County Commissioners

Randall A. Greenwood, Chairman (elected)	\$ 8,392.09
Elaine Makas, Commissioner (elected)	\$ 7,273.15
Beth C. Bell, Commissioner (elected)	\$ 7,273.15
Patricia Fournier, County Clerk, Grade 7	\$ 50,705.27
Sandra Potvin, Assistant to the County Clerk - (Sandra Replaced Rita Lajoie)	\$ 30,189.56
Total	\$ 103,833.22

1025 Treasurer

Robert Poulin, Treasurer (elected)	\$ 28,640.00
Linda Boucher, Deputy Treasurer Grade 7	\$ 49,955.86
Deborah Sawyer, Senior Accounts Clerk Grade 6	\$ 39,365.89
Total	\$ 117,961.75

1040 Building Department

David Cote, Supervisor Grade 7	\$ 37,052.34
Christopher Seddon, Technician Grade 5	\$ 34,392.31
David Parker, Technician Grade 5	\$ 31,857.70
Total	\$ 103,302.35

1060 Telecommunications

Information Technology Technician/Webmaster	\$ 35,000.00
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1065 Registry of Deeds

Tina Chouinard, Register (elected)	\$ 40,570.00
Angela Michaud, Dep. Register Grade 6	\$ 39,365.89
Jane Horrigan, Clerk Grade 4	\$ 33,956.46
Abigail Gurschick, Clerk Grade 4	\$ 33,935.03
Melissa Cox, Clerk Grade 4	\$ 32,563.21
Total	\$ 180,390.59

**ANDROSCOGGIN COUNTY
SALARIES**

Account #3120

2013 Salary

1070 Registry of Probate

Wendy Sanborn, Register (elected)	\$ 16,710.00
Joshua Klein-Golden, Judge (elected)	\$ 21,840.00
Anne Woods, Dep. Reg. of Probate Grade 6	\$ 36,460.76
Julie Bertrand, Clerk Grade 4	\$ 28,941.07
Total	\$ 103,951.83

1075 Sheriff's Department

Guy Desjardins, (elected)	\$ 52,500.00
Joanne Charpentier, Sheriff's Sec. Grade 6	\$ 20,816.44
Nelson Peters, Chief Deputy	\$ 44,467.51
* Dir. Of Public Safety, Raymond Lafrance	\$ 61,821.00
* Lieutenant, Glenn Holt	\$ 57,824.00
** Sgt. Detective, William Gagne	\$ 51,442.37
** Detective, Maurice Drouin	\$ 41,817.05
** Sgt./Patrol, Rielly Bryant	\$ 51,769.97
** Sgt./Patrol James Jacques	\$ 51,879.17
** Sgt./Patrol Brian Smith	\$ 50,003.12
** Sgt./Patrol Timothy Kachnovich	\$ 51,988.37
** Poland Patrol, Dennis Sampson	\$ 46,846.80
** Poland Patrol, Eric Samson	\$ 48,659.52
** Patrol Deputy, Craig MacMilan	\$ 46,071.92
** Patrol Deputy, Jon Guay	\$ 46,071.92
** Patrol Deputy, Randy Williams	\$ 46,181.12
** Patrol Deputy, Travis Lovering	\$ 46,191.60
** Patrol Deputy, Timothy Gamache	\$ 41,932.80
Total	\$ 858,284.68

1076 CIVIL PROCESS

** Sgt./Civil Process Supervisor, Dale Fifield	\$ 47,376.99
** Civil Process Server, Robert Murphy	\$ 36,809.76
** Civil Process Server, Jason Chaloux	\$ 41,288.00
Part-time Clerk (20 hour week)	\$ 12,542.40
Total	\$ 138,017.15

1078 Communications

** Sgt. Kevin Letourneau	\$ 45,032.00
** Dispatcher, Robert Levesque	\$ 41,808.00
** Dispatcher, Jennie Frirée	\$ 29,848.00
** Dispatcher, Katie Drake	\$ 37,336.00
** Dispatcher, Adam Davis	\$ 36,809.76
** Dispatcher, Jennifer Taylor	\$ 37,336.00
** Dispatcher, Matthew Conklin	\$ 29,848.00
** Dispatcher, Carol Bradbury	\$ 32,156.80
** Dispatcher, Victor Barr II	\$ 29,328.00
Total	\$ 319,502.56

Total of All Departments

\$ 2,490,500.32

* Supervisory Union Personnel received 2% increase in accordance with the Collective Bargaining Agreement which expires 12/31/2014.

** Androscoggin Employee Association contract expired 12/31/12

Elected officials were granted a wage adjustment

General Government Employees granted 1% increase effective July 1, 2013

CAPITAL EXPENDITURES

2013 Budget

➤ 1010 – EMA

1010-7345 Motor Vehicle \$ 5,000.00
1st year of a 4 year lease of EMA staff car

1040 Building Department

*1040-7205 – Building & Building Improvements \$70,000.00
Relocation of the Probate Courtroom, Deeds Computer room
and the renovations to the Sheriff's Dept Civil Division

➤ 1075 – Sheriff's Department

1075-7345 Motor Vehicle \$49,932.00
Lease payment - 3rd payment of a 3 year lease
(2 – 4x4 Trucks) (\$16,639.00)
Lease payment – 2nd payment of a 3 year lease
(\$7,627)
Lease payment – 1st payment of a 3 year lease for
4x4 vehicle to replace V-12 (\$9,000)
Lease payment - 1st payment of a 3 year lease for 2 vehicles
To replace V19 & V8 (16,666)

1075-7360 Public Safety \$12,000.00
Match for grant money to replace 9 radar units (\$9,000)
Replace 3 older tasers that over 5 years old (\$3,000)

➤ 1076 – Civil Division

1076-7345 Motor Vehicle \$ 5,500.00
1st year of a 3 year lease to replace one vehicle (\$5,500)

➤ 1078 – Communications Division

*1078-7205 Building & Building Improvements \$12,000.00
Flooring, ceiling tiles & installation of a door
between the equipment room & dispatch area
**1078-7310 Communications \$43,000.00
3rd console (\$18,000)
IP Connection, Misc (\$25,000)
**1078-7325 Furniture & Fixtures \$26,000.00

* Supported by the Building Reserve Account

** Supported by the Communications Reserve Account

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1005 SUPERIOR COURT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1005-4000 REVENUE-DISTRICT CRT FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1005-4035 POSTAGE	1000.00	461.53	1000.00	123.46	250.00	-75.00%
10-1005-4900 REVENUE-LEW DA WITNESS FEES	0.00	-10630.16	0.00	0.00	0.00	0.00%
10-1005-4925 WITNESS FEES	12000.00	13486.13	14000.00	13757.23	14000.00	0.00%
10-1005-4930 WITNESS FEES (DISTRICT COURT)	5400.00	10491.92	11000.00	11893.33	11000.00	0.00%
TOTALS- DEPARTMENT 1005 SUPERIOR COURT:	18400.00	13809.42	26000.00	25774.02	25250.00	-2.88%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1010 A.E.M.A.

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1010-3120 SALARIES & WAGES	165298.00	163091.57	168604.00	168604.27	169447.00	0.50%
10-1010-4015 ARCHITECT/ENGINEER/ATTY'S FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4045 MEDICAL, SURGICAL, DENTISTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4105 AUTOMOBILE MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4110 MEALS	150.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4115 LODGING	230.00	0.00	230.00	77.00	230.00	0.00%
10-1010-4205 GAS-OIL-GREASE	700.00	434.77	700.00	598.57	700.00	0.00%
10-1010-4210 REPAIRS, AUTOMOBILE	100.00	12.50	100.00	25.00	100.00	0.00%
10-1010-4305 ELECTRICITY	0.00	0.00	5292.00	3054.92	5292.00	0.00%
10-1010-4306 GAS	0.00	0.00	3492.00	1517.78	3492.00	0.00%
10-1010-4310 SEWERAGE	0.00	0.00	342.00	337.58	342.00	0.00%
10-1010-4311 WATER	0.00	0.00	145.00	108.24	145.00	0.00%
10-1010-4315 TELEPHONE	5016.00	5214.04	8124.00	7919.21	8100.00	-0.30%
10-1010-4415 RENT, EQUIPMENT	1500.00	1259.72	289.00	104.92	289.00	0.00%
10-1010-4610 REPAIRS, BUILDING	0.00	0.00	1500.00	246.50	1500.00	0.00%
10-1010-4630 REPAIRS, EQUIPMENT	300.00	88.98	300.00	257.70	300.00	0.00%
10-1010-4650 REPAIRS, PHOTOGRAPHIC	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4655 REPAIRS, BASE RADIO	100.00	0.00	250.00	0.00	250.00	0.00%
10-1010-4656 REPAIRS, MOBILE RADIOS	100.00	0.00	100.00	0.00	100.00	0.00%
10-1010-4665 REPAIRS, TYPEWRITER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4721 INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4830 POST OFFICE BOX	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4835 POSTAGE	1167.00	1053.89	700.00	600.53	700.00	0.00%
10-1010-4840 PRINTING & ENGRAVING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-4930 REGISTRATION/ENROLLMENT FEES	40.00	0.00	0.00	0.00	0.00	0.00%
10-1010-5104 FOOD, GROCERIES	50.00	44.70	50.00	26.37	50.00	0.00%
10-1010-5205 FUEL	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-5310 AUTOMOTIVE SUPPLIES	150.00	124.95	150.00	86.07	150.00	0.00%
10-1010-5325 EDC MAINTENANCE	0.00	0.00	200.00	191.75	200.00	0.00%
10-1010-5335 OFFICE SUPPLIES	800.00	969.37	800.00	797.57	800.00	0.00%
10-1010-5345 PRINTING & REPRODUCING	2000.00	1741.53	2000.00	1697.92	2000.00	0.00%
10-1010-5375 TRAINING SUPPLIES	200.00	130.41	200.00	183.49	200.00	0.00%
10-1010-5505 BOOKS/PERIODICALS/SUBSCRIPTION	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-5610 TOOLS & IMPLEMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-5650 MISC MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-7310 COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-7325 FURNITURE/FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1010-7345 MOTOR VEHICLES	4956.00	4955.31	4956.00	4955.30	5000.00	0.89%
10-1010-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1010 A.E.M.A.:	182857.00	179121.74	198524.00	191470.69	199387.00	0.43%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1013

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
15-1013-3120 D.V. INVSTGR SALARIES & WAGES	37388.00	37518.43	38136.00	27164.84	31130.00	-18.37%
15-1013-4724 HEALTH & DENTAL INSURANCE	15256.00	13696.86	15035.00	8849.80	17578.00	16.91%
15-1013-4735 MAINE STATE RETIREMENT SYSTEM	0.00	0.00	0.00	328.10	1649.00	100.00%
15-1013-4750 FICA	2860.00	2888.68	2918.00	2078.13	2381.00	-18.40%
15-1013-4755 WORKERS' COMPENSATION	239.00	169.94	168.00	130.40	199.00	18.45%
15-1013-4820 DUES	0.00	0.00	0.00	30.00	0.00	0.00%
15-1013-5650 MISC MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
15-1013-7375 COMPUTER SOFT/HARDWARE EQUIPT	0.00	3744.00	0.00	1117.66	0.00	0.00%
TOTALS- DEPARTMENT 1013 :	55743.00	58017.91	56257.00	39698.93	52937.00	-5.90%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1014 VICTIM/ADVOCATE S.T.O

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
15-1014-3120 VICTIM ADVOCATE SALARIES & WGS	35717.00	34628.77	35537.00	35536.80	35715.00	0.50%
15-1014-4115 LODGING	0.00	0.00	0.00	0.00	0.00	0.00%
15-1014-4724 HEALTH & DENTAL INSURANCE	15712.00	14192.34	15492.00	15705.12	17578.00	13.47%
15-1014-4735 MAINE STATE RETIREMENT SYSTEM	1250.00	1532.96	1723.00	1643.57	1893.00	9.87%
15-1014-4750 FICA	2732.00	2665.27	2719.00	2718.56	2732.00	0.48%
15-1014-4755 WORKERS' COMPENSATION	229.00	156.79	229.00	170.56	229.00	0.00%
15-1014-4820 DUES	0.00	0.00	0.00	30.00	0.00	0.00%
15-1014-4940 TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1014 VICTIM/ADVOCATE S.T.O.	55640.00	53176.13	55700.00	55804.61	58147.00	4.39%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1015 DISTRICT ATTORNEY

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1015-3120 SALARIES & WAGES	279612.00	277904.79	285177.00	290300.74	291879.00	2.35%
10-1015-4015 ARCHITECT/ENGINEER/ATTY'S FEES	20054.00	21544.87	19997.00	17681.42	18719.00	-6.39%
10-1015-4023 SECRETARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4025 LABORATORY TESTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4045 MEDICAL, SURGICAL, DENTISTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4080 TRANSCRIPTS	1500.00	572.50	1000.00	2745.50	1500.00	50.00%
10-1015-4099 MISC PROFESSIONAL SERVICES	300.00	202.90	300.00	10.00	300.00	0.00%
10-1015-4105 AUTOMOBILE MILEAGE	2000.00	3930.39	2850.00	3445.55	2850.00	0.00%
10-1015-4110 MEALS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4115 LODGING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4305 ELECTRICITY	3500.00	2421.32	3000.00	3078.35	3000.00	0.00%
10-1015-4315 TELEPHONE	9000.00	6033.64	9000.00	6632.96	7200.00	-20.00%
10-1015-4415 RENTAL EQUIPMENT & PARKING	6039.00	6039.00	6039.00	6039.00	6039.00	0.00%
10-1015-4420 DISTRICT COURT LEASE	29064.00	29064.00	29064.00	29064.00	29064.00	0.00%
10-1015-4630 REPAIRS, EQUIPMENT	150.00	0.00	150.00	0.00	150.00	0.00%
10-1015-4656 REPAIRS, MOBILE RADIOS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4665 REPAIRS, TYPEWRITER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4675 SOFT & HARDWARE MAINT AGREEMNT	18831.00	22330.82	9860.00	8171.60	10543.00	6.93%
10-1015-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4820 DUES	700.00	550.00	625.00	550.00	625.00	0.00%
10-1015-4835 POSTAGE	5000.00	5609.61	6500.00	6217.71	6500.00	0.00%
10-1015-4840 PRINTING & ENGRAVING	100.00	47.70	100.00	29.99	100.00	0.00%
10-1015-4845 BANK CHARGES AND FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-4905 CRIMINAL INVESTIGATION	50.00	0.00	50.00	14.00	50.00	0.00%
10-1015-4930 REGISTRATION/ENROLLMENT FEES	250.00	60.00	250.00	0.00	250.00	0.00%
10-1015-5335 OFFICE SUPPLIES	4000.00	5668.02	5500.00	4594.95	5500.00	0.00%
10-1015-5340 PHOTOGRAPHIC SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-5345 PRINTING & REPRODUCING	3400.00	14005.85	2200.00	1189.35	4300.00	95.45%
10-1015-5385 COMPUTER SUPPLIES	2000.00	1195.73	2000.00	2248.82	2000.00	0.00%
10-1015-5505 BOOKS/PERIODICALS/SUBSCRIPTION	1500.00	1265.10	1500.00	1379.10	1500.00	0.00%
10-1015-5510 STATUES & REFERENCE BOOKS	8200.00	6206.37	6500.00	7099.88	6500.00	0.00%
10-1015-5650 MISC MINOR EQUIPMENT	0.00	0.00	1750.00	1653.13	3150.00	80.00%
10-1015-7325 FURNITURE/FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1015-7350 OFFICE EQUIPMENT	0.00	0.00	600.00	0.00	0.00	-100.00%
10-1015-7375 COMPUTER SOFT/HARDWARE EQUIPT	8000.00	7469.48	8900.00	4919.92	0.00	-100.00%
TOTALS- DEPARTMENT 1015 DISTRICT ATTORNEY:	404050.00	412130.09	402912.00	397065.97	401719.00	-0.30%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1018 DA JOINT BUDGET - ANDR

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1018-4015 ARCHITECT/ENGINEER/ATTY'S FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4105 AUTOMOBILE MILEAGE	1650.00	1818.96	2000.00	1832.94	2000.00	0.00%
10-1018-4110 MEALS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4115 LODGING	2350.00	1782.00	2350.00	2107.00	2350.00	0.00%
10-1018-4120 OTHER TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4315 TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4415 RENT, EQUIPMENT	0.00	0.00	0.00	-73.50	0.00	0.00%
10-1018-4675 COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4722 INSURANCE, LIABILITY	450.00	416.85	450.00	564.82	550.00	22.22%
10-1018-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-4820 DUES	2250.00	2254.50	2250.00	2307.00	2250.00	0.00%
10-1018-4840 PRINTING & ENGRAVING	75.00	0.00	75.00	0.00	0.00	-100.00%
10-1018-4930 REGISTRATION/ENROLLMENT FEES	1000.00	1170.00	1200.00	1270.00	1320.00	10.00%
10-1018-5335 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-5345 PRINTING & REPRODUCING	900.00	400.45	900.00	1104.87	900.00	0.00%
10-1018-5385 COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1018-5505 BOOKS/PERIODICALS/SUBSCRIPTION	1185.00	702.00	825.00	1067.20	900.00	9.09%
10-1018-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1018 DA JOINT BUDGET - ANDR	9860.00	8552.76	10050.00	10180.33	10270.00	2.19%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1019 VICTIM/WITNESS ADVOC

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
20-1019-3105 VICTIM/WITNESS ADV GRANT	20659.00	20578.58	20659.00	20502.79	20659.00	0.00%
20-1019-3120 VICTIM ADVOCATE SALARIES & WGS	37532.00	35913.08	36901.00	36900.77	37085.00	0.50%
20-1019-4105 MILEAGE	150.00	0.00	150.00	0.00	150.00	0.00%
20-1019-4115 LODGING	198.00	0.00	198.00	0.00	294.00	48.48%
20-1019-4724 HEALTH & DENTAL INSURANCE	7787.00	13696.86	15035.00	15170.16	17043.00	13.36%
20-1019-4735 MAINE STATE RETIREMENT SYSTEM	1313.00	1591.82	1791.00	1706.67	1965.00	9.72%
20-1019-4750 FICA	2871.00	2767.59	2823.00	2822.92	2837.00	0.50%
20-1019-4755 WORKERS' COMPENSATION	240.00	162.80	232.00	177.12	237.00	2.16%
20-1019-4820 DUES	25.00	0.00	25.00	30.00	0.00	-100.00%
20-1019-4840 PRINTING & ENGRAVING	0.00	0.00	0.00	0.00	0.00	0.00%
20-1019-4930 REGISTRATION/ENROLLMENT FEES	80.00	0.00	80.00	100.00	100.00	25.00%
TOTALS- DEPARTMENT 1019 VICTIM/WITNESS ADVOCAT	70855.00	74710.73	77894.00	77410.43	80370.00	3.18%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1020 COUNTY COMMISSIONERS

ACCOUNT NUMBER / DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROP	% VAR
	APPROP 2011	EXPENDED 2011	APPROP 2012	EXPENDED 2012	BUDGET 2013	BUDGET VS PROP
10-1020-3120 SALARIES & WAGES	106667.00	105618.90	103430.00	103701.55	103833.00	0.39%
10-1020-4010 CONTRACTUAL SERVICES	10000.00	9057.20	4162.95	2180.59	12500.00	200.27%
10-1020-4015 ARCHITECT/ENGINEER/ATTY'S FEES	95000.00	74982.95	60000.00	21545.65	40000.00	-33.33%
10-1020-4023 SECRETARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1020-4105 AUTOMOBILE MILEAGE	1200.00	390.56	1200.00	530.91	1000.00	-16.67%
10-1020-4110 MEALS	850.00	431.22	850.00	581.94	850.00	0.00%
10-1020-4115 LODGING	1500.00	348.00	1500.00	611.60	1500.00	0.00%
10-1020-4120 OTHER TRAVEL EXPENSES	100.00	-19.50	100.00	0.00	0.00	-100.00%
10-1020-4315 TELEPHONE	2750.00	2392.56	2750.00	2273.21	2500.00	-9.09%
10-1020-4630 REPAIRS, EQUIPMENT	0.00	12.00	0.00	0.00	0.00	0.00%
10-1020-4665 REPAIRS, TYPEWRITER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1020-4675 SOFT & HARDWARE MAINT AGREEMNT	2250.00	2374.34	2250.00	2019.98	2250.00	0.00%
10-1020-4675 SOFT & HARDWARE MAINT AGREEMNT	150.00	138.71	150.00	67.04	150.00	0.00%
10-1020-4805 ADVERTISING	20995.00	21760.01	11659.00	11658.00	11658.00	-0.01%
10-1020-4820 DUES	350.00	135.26	350.00	118.15	200.00	-42.86%
10-1020-4835 POSTAGE	25.00	0.00	25.00	9.50	25.00	0.00%
10-1020-4840 PRINTING & ENGRAVING	250.00	105.00	250.00	160.00	250.00	0.00%
10-1020-4930 REGISTRATION/ENROLLMENT FEES	500.00	506.21	500.00	631.52	500.00	0.00%
10-1020-5335 OFFICE SUPPLIES	800.00	1013.04	800.00	699.92	800.00	0.00%
10-1020-5345 PRINTING & REPRODUCING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1020-5505 BOOKS/PERIODICALS/SUBSCRIPTION	25.00	33.00	25.00	0.00	25.00	0.00%
10-1020-5510 STATUTES & REFERENCE BOOKS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1020-7325 FURNITURE/FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1020-7350 OFFICE EQUIPMENT	0.00	0.00	500.00	500.00	0.00	-100.00%
10-1020-7375 COMPUTER SOFT/HARDWARE EQUIPT	0.00	0.00	500.00	500.00	0.00	-100.00%
TOTALS- DEPARTMENT 1020 COUNTY COMMISSIONERS:	243412.00	219279.46	190501.95	147290.36	178041.00	-6.54%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1021 HUMAN RESOURCES

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1021-4010 CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1021-4045 MEDICAL, SURGICAL & DENTIST	2000.00	1032.39	1500.00	1265.20	1500.00	0.00%
10-1021-4070 PSYCHOLOGICAL EXAM	600.00	1300.00	600.00	0.00	600.00	0.00%
10-1021-4805 ADVERTISING	1000.00	500.00	1000.00	0.00	500.00	-50.00%
10-1021-5330 MEDICAL, MEDICINE, LABORATORY	300.00	0.00	300.00	0.00	300.00	0.00%
TOTALS- DEPARTMENT 1021 HUMAN RESOURCES:	3900.00	2832.39	3400.00	1265.20	2900.00	-14.71%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1025 COUNTY TREASURER

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1025-3120 SALARIES & WAGES	114392.00	112987.41	116680.00	116680.02	117962.00	1.10%
10-1025-4015 PROGRAMMER/ARCHITECT/ATTY FEE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-4023 SECRETARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-4105 AUTOMOBILE MILEAGE	200.00	127.35	200.00	187.30	200.00	0.00%
10-1025-4110 MEALS	200.00	200.94	400.00	546.49	400.00	0.00%
10-1025-4115 LODGING	300.00	174.00	500.00	583.80	500.00	0.00%
10-1025-4120 OTHER TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-4315 TELEPHONE	825.00	341.41	625.00	278.92	500.00	-20.00%
10-1025-4630 REPAIRS, EQUIPMENT	300.00	0.00	300.00	0.00	300.00	0.00%
10-1025-4665 REPAIRS, TYPEWRITER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-4675 SOFT & HARDWARE MAINT AGREEMNT	7229.00	6720.96	3375.00	3656.00	3875.00	14.81%
10-1025-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-4820 DUES	80.00	75.00	80.00	75.00	80.00	0.00%
10-1025-4835 POSTAGE	1550.00	1091.50	1600.00	1130.85	3600.00	125.00%
10-1025-4840 PRINTING & ENGRAVING	850.00	555.00	850.00	902.54	800.00	-5.88%
10-1025-4930 REGISTRATION/ENROLLMENT FEES	80.00	60.00	80.00	160.00	160.00	100.00%
10-1025-4940 TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-5335 OFFICE SUPPLIES	825.00	1017.52	1200.00	732.88	1200.00	0.00%
10-1025-5345 PRINTING & REPRODUCING	300.00	244.68	300.00	245.96	300.00	0.00%
10-1025-5505 BOOKS/PERIODICALS/SUBSCRIPTION	50.00	0.00	50.00	0.00	50.00	0.00%
10-1025-5510 STATUTES & REFERENCE BOOKS	460.00	518.00	460.00	584.50	600.00	30.43%
10-1025-5650 MISC MINOR EQUIPMENT	0.00	249.99	250.00	185.50	0.00	-100.00%
10-1025-7325 FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1025-7375 COMPUTER SOFT/HARDWARD EQUIPT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1025 COUNTY TREASURER:	127641.00	124363.76	126950.00	125949.76	130527.00	2.82%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1040 COUNTY BUILDING

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1040-3120 SALARIES & WAGES	100767.00	99390.27	102793.00	102609.67	103302.00	0.50%
10-1040-3230 OVERTIME	1500.00	2733.00	1500.00	2394.99	2000.00	33.33%
10-1040-4015 ARCHITECT/ATTY/ENGINEER FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4035 CLEANING/SANITARY	33000.00	37641.92	33000.00	31886.40	40000.00	21.21%
10-1040-4205 GAS-OIL-GREASE	500.00	765.93	700.00	543.70	700.00	0.00%
10-1040-4210 REPAIRS, TRUCK	600.00	294.75	600.00	533.91	600.00	0.00%
10-1040-4305 ELECTRICITY	25000.00	20329.43	24000.00	16582.64	20000.00	-16.67%
10-1040-4306 GAS	0.00	0.00	0.00	0.00	66000.00	100.00%
10-1040-4310 SEWERAGE	2700.00	2458.35	2700.00	2480.71	2600.00	-3.70%
10-1040-4311 WATER	1800.00	2155.07	1800.00	2198.27	2300.00	27.78%
10-1040-4315 TELEPHONE	800.00	1271.65	800.00	800.00	1200.00	50.00%
10-1040-4415 RENT, EQUIPMENT	200.00	121.67	200.00	20.00	200.00	0.00%
10-1040-4605 PARK, LOT/GROUNDS/SNOW REMOVAL	15000.00	8191.05	11000.00	9633.02	11000.00	0.00%
10-1040-4610 REPAIRS, BUILDING & STRUCTURE	4200.00	2376.62	4200.00	5910.82	4200.00	0.00%
10-1040-4615 REPAIRS, ELECTRICAL	3000.00	2348.47	1000.00	449.80	5000.00	400.00%
10-1040-4620 ELEVATOR	1500.00	770.60	1500.00	1522.28	1500.00	0.00%
10-1040-4630 REPAIRS, EQUIPMENT	400.00	0.00	400.00	89.25	400.00	0.00%
10-1040-4635 REPAIRS, HEATING	8000.00	7851.55	8000.00	6854.38	8000.00	0.00%
10-1040-4640 REPAIRS, PAINTING	200.00	0.00	200.00	87.08	200.00	0.00%
10-1040-4645 REPAIRS, PLUMBING	300.00	271.49	300.00	0.00	300.00	0.00%
10-1040-4721 INSURANCE, BLDG & CONTENTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4722 INSURANCE, LIABILITY	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4723 INSURANCE, BOILER & MACHINERY	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4740 SURETY BOND PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4755 WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4830 POST OFFICE/SAFETY DEPOSIT BOX	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4835 POSTAGE	2000.00	1739.57	0.00	1737.52	0.00	0.00%
10-1040-4840 PRINTING & REPRODUCING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-4930 REGISTRATION/ENROLLMENT FEES	2000.00	0.00	1000.00	297.50	500.00	-50.00%
10-1040-5104 FOOD	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-5205 FUEL OIL	63759.00	63759.00	92500.00	69957.56	40000.00	-95.68%
10-1040-5305 AGRICULTURAL & BONTANICAL	750.00	745.75	750.00	327.23	750.00	0.00%
10-1040-5315 CLEANING/DISINFECTING SUPPLIES	2200.00	2891.52	2500.00	2763.17	2700.00	8.00%
10-1040-5325 MAINTENANCE SUPPLIES	4500.00	4345.98	5000.00	4102.58	5000.00	0.00%
10-1040-5335 OFFICE SUPPLIES	1500.00	3410.41	1500.00	10.48	1500.00	0.00%
10-1040-5405 CLOTHING	525.00	460.73	525.00	545.40	525.00	0.00%
10-1040-5605 SURPLUS PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-5610 TOOLS & IMPLEMENTS	1200.00	1260.19	1200.00	1074.89	1700.00	41.67%
10-1040-5650 MISC MINOR EQUIPMENT	500.00	498.00	2000.00	2036.10	500.00	-75.00%
10-1040-7205 BUILDING & BLDG IMPROVEMENTS	43500.00	29540.31	89000.00	1239.51	70000.00	-21.35%
10-1040-7325 FURNITURE/FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-7335 MAINTENANCE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1040-7345 MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1040 COUNTY BUILDING:	321901.00	297624.09	390668.00	268688.86	356677.00	-8.70%

Expenditure
1060 Telecommunications

COUNTY OF ANDROSCOGGIN
2013 BUDGET

Acct #	Account Description	2011 Budget	2011 Actual	2012 Budget	2013 Budget Request	LINE ITEM BUDGET REQUEST JUSTIFICATION
1060-3120	Salaries & Wages				\$35,000.00	
1060-4015	I.T. Consulting	\$ -	\$ 135.00	\$10,000.00		
1060-4420	Lease Agreement	\$ 3,000.00	\$ 2,489.78	\$ 3,000.00	\$ 1,650.00	Internet Annual Cost \$1512 - Annual fee for .gov \$125 -
1060-4315	Telephone				\$ 500.00	\$100 Telephone & \$400 reimbursement for cell phone
1060-4630	Repairs, Equipment				\$ 2,000.00	
1060-4670	Service Contracts				\$ 4,500.00	email accounts with Oxford Networks \$480 Annual - Archival Recording of emails - \$2160 Annual - Anti-Virus for 60 computers - \$1,560 - Website Domain Annual Licensing \$15
1060-4930	Registration/Enrollment Fees				\$ 300.00	
1060-5335	Office supplies				\$ 100.00	
1060-5385	Computer supplies				\$ 600.00	Supplies i.e., cat 6 patch cords, cables, USB storage, SD media, DVD-CD back-ups
	Total	\$ 3,000.00	\$ 2,624.78	\$13,000.00	\$44,650.00	

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1060 TELECOMMUNICATIONS

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1060-3120 SALARY & WAGES	0.00	0.00	0.00	0.00	35000.00	100.00%
10-1060-4015 I.T. CONSULTING	0.00	135.00	10000.00	5509.26	0.00	-100.00%
10-1060-4315 TELEPHONE	0.00	0.00	0.00	0.00	500.00	100.00%
10-1060-4420 LEASE AGREEMENT	3000.00	2489.78	3000.00	4048.69	1650.00	-45.00%
10-1060-4630 REPAIRS, EQUIPMENT	0.00	0.00	0.00	156.25	2000.00	100.00%
10-1060-4670 SERVICE CONTRACTS	0.00	0.00	0.00	0.00	4500.00	100.00%
10-1060-4930 REGISTRATION/ENROLLMENT FEES	0.00	0.00	0.00	0.00	300.00	100.00%
10-1060-5335 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	100.00	100.00%
10-1060-5385 COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	600.00	100.00%
10-1060-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1060 TELECOMMUNICATIONS:	3000.00	2624.78	13000.00	9714.20	44650.00	243.46%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1065 REGISTRY OF DEEDS

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1065-3120 SALARIES & WAGES	204468.00	146591.37	178512.00	153067.07	100389.00	1.05%
10-1065-3230 OVERTIME	0.00	0.00	7500.00	-1626.17	7500.00	0.00%
10-1065-4023 SECRETARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-4045 MEDICAL, SURGICAL, DENTISTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-4105 AUTOMOBILE MILEAGE	300.00	163.10	300.00	154.00	300.00	0.00%
10-1065-4110 MEALS	200.00	38.00	200.00	529.50	200.00	0.00%
10-1065-4115 LODGING	200.00	0.00	200.00	611.60	200.00	0.00%
10-1065-4120 OTHER TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-4315 TELEPHONE	2100.00	1509.10	2000.00	1273.94	1500.00	-25.00%
10-1065-4630 REPAIRS, EQUIPMENT	200.00	0.00	200.00	0.00	200.00	0.00%
10-1065-4665 REPAIRS, TYPEWRITER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-4810 SURCHARGE	0.00	250.00	0.00	0.00	0.00	0.00%
10-1065-4820 DUES	150.00	150.00	150.00	150.00	150.00	0.00%
10-1065-4825 MICROFILMING	21000.00	21626.02	24500.00	22161.17	24500.00	0.00%
10-1065-4835 POSTAGE	2400.00	2211.72	2200.00	2453.20	2200.00	0.00%
10-1065-4840 PRINTING & ENGRAVING	400.00	0.00	400.00	167.94	400.00	0.00%
10-1065-4930 REGISTRATION/ENROLLMENT FEES	0.00	90.00	100.00	160.00	100.00	0.00%
10-1065-5335 OFFICE SUPPLIES	4000.00	3409.27	3500.00	3574.88	3500.00	-2.79%
10-1065-5345 PRINTING & REPRODUCING	700.00	627.14	700.00	622.32	700.00	0.00%
10-1065-5505 BOOKS/PERIODICALS/SUBSCRIPTION	100.00	0.00	100.00	92.00	100.00	0.00%
10-1065-5510 STATUTES & REFERENCE BOOKS	600.00	610.00	600.00	584.50	600.00	0.00%
10-1065-7310 COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-7325 FURNITURE/FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-7340 MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1065-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1065 REGISTRY OF DEEDS:	236818.00	177276.52	221262.00	184775.95	222539.00	0.58%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1070 REGISTRY OF PROBATE

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1070-3120 SALARIES & WAGES	100484.00	97200.02	102494.00	102508.87	103952.00	1.42%
10-1070-4015 ARCHITECT/ENGINEER/ATTY'S FEES	0.00	2797.34	0.00	0.00	0.00	0.00%
10-1070-4020 ATTORNEYS-COURT APPOINTED	7500.00	8420.10	9000.00	11121.00	12000.00	33.33%
10-1070-4023 SECRETARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4045 MEDICAL, SURGICAL, DENTISTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4080 STENOGRAPHER/TRANSCRIBER	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4091 CASH SHORTAGE/OVERAGE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4105 AUTOMOBILE MILEAGE	350.00	221.92	350.00	284.41	400.00	14.29%
10-1070-4110 MEALS	200.00	219.00	200.00	226.62	200.00	0.00%
10-1070-4115 LODGING	1400.00	434.02	1400.00	433.13	1400.00	0.00%
10-1070-4120 OTHER TRAVEL EXPENSES	700.00	60.00	400.00	0.00	400.00	0.00%
10-1070-4125 AIRLINE, RAIL OR BUS	775.00	0.00	600.00	0.00	600.00	0.00%
10-1070-4315 TELEPHONE	750.00	403.59	750.00	423.12	500.00	-33.33%
10-1070-4630 REPAIRS, EQUIPMENT	600.00	188.00	600.00	120.00	1500.00	150.00%
10-1070-4665 REPAIRS, TYPEWRITER	250.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4675 SOFT/HARDWARE MAINT AGREEMNT	3275.00	2000.00	2500.00	2360.00	2500.00	0.00%
10-1070-4722 INSURANCE, LIABILITY	1400.00	1923.38	1400.00	1495.56	1525.00	8.93%
10-1070-4805 ADVERTISING	10000.00	7115.66	10000.00	8340.36	9500.00	-5.00%
10-1070-4810 BINDING/REBINDING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-4820 DUES	450.00	375.00	450.00	555.00	450.00	0.00%
10-1070-4825 MICROFILMING	1000.00	586.36	1000.00	459.50	0.00	-100.00%
10-1070-4835 POSTAGE	4500.00	2929.31	4000.00	2898.81	3000.00	-25.00%
10-1070-4836 POSTAGE-PASSPORTS	0.00	1241.32	0.00	1550.40	1750.00	100.00%
10-1070-4840 PRINTING & ENGRAVING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-5335 OFFICE SUPPLIES	2500.00	2367.85	2400.00	1910.74	2000.00	-16.67%
10-1070-5336 COUNTY MATCHING FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-5345 PRINTING & REPRODUCING	25.00	7.76	25.00	0.00	25.00	0.00%
10-1070-5365 RECORD BOOKS	100.00	0.00	100.00	0.00	100.00	0.00%
10-1070-5505 BOOKS/PERIODICAL/SUBSCRIPTION	0.00	0.00	0.00	92.00	0.00	0.00%
10-1070-5510 STATUTES & REFERENCE BOOKS	625.00	1269.96	625.00	727.23	700.00	12.00%
10-1070-5650 MISC MINOR EQUIPMENT	75.00	285.26	300.00	321.34	500.00	66.67%
10-1070-7325 FURNITURE/FIXTURES	0.00	0.00	450.00	295.89	0.00	-100.00%
10-1070-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1070-7375 COMPUTER SOFT/HARDWARE EQUIPT.	500.00	242.90	2900.00	3580.93	0.00	-100.00%
TOTALS- DEPARTMENT 1070 REGISTRY OF PROBATE:	137459.00	130288.75	141944.00	139804.91	143002.00	0.75%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1075 SHERIFF'S DEPARTMENT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1075-3120 SALARIES & WAGES	769791.00	770865.21	850819.00	838645.54	858285.00	0.88%
10-1075-3125 SALARY & WAGE-COPS IN SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-3130 MDEA AGENT CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-3205 SALARIES & WAGES (RESERVES)	36260.00	57531.32	62928.00	39317.00	55000.00	-12.60%
10-1075-3210 SECURITY SERVICES	19744.00	11629.67	19744.00	11187.12	19744.00	0.00%
10-1075-3211 WAGES CIVIL DIV. FULL-TIME	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-3215 HOLIDAY PAY	19852.00	16961.56	20777.00	21841.72	21726.00	4.57%
10-1075-3220 STIPENDS	10000.00	0.00	10000.00	0.00	10000.00	0.00%
10-1075-3230 OVERTIME	112968.00	89204.94	119473.00	98669.85	119472.00	0.00%
10-1075-3231 OVERTIME-WEAPONS OF MASS DESTN	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-3235 VACATION BUYBACK	0.00	0.00	9500.00	0.00	9500.00	0.00%
10-1075-4025 DRUG TESTING	500.00	300.00	600.00	0.00	600.00	0.00%
10-1075-4045 MEDICAL, SURGICAL, DENTISTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4055 EDUCATIONAL & INTERPRETING SRV	500.00	0.00	500.00	0.00	500.00	0.00%
10-1075-4060 PHOTOGRAPHY	200.00	0.00	200.00	0.00	200.00	0.00%
10-1075-4070 PSYCHOLOGICAL EXAMS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4085 DEPUTY AIDES SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4105 MILEAGE	50.00	955.80	50.00	0.00	50.00	0.00%
10-1075-4110 MEALS	800.00	837.10	800.00	734.50	800.00	0.00%
10-1075-4115 LODGING	500.00	166.92	500.00	141.90	500.00	0.00%
10-1075-4120 OTHER TRAVEL EXPENSES	50.00	4.00	50.00	0.00	50.00	0.00%
10-1075-4205 GAS-OIL-GREASE	55000.00	61491.21	55000.00	67359.23	68000.00	23.64%
10-1075-4210 REPAIRS, AUTOMOBILE & BOAT	25000.00	18740.82	25000.00	17712.67	25000.00	0.00%
10-1075-4315 TELEPHONE	21360.00	18349.31	21360.00	19737.12	21360.00	0.00%
10-1075-4320 TELETYPE	1545.00	2151.80	1545.00	1827.20	1545.00	0.00%
10-1075-4415 RENT, EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4420 LEASE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4615 REPAIRS, ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4630 REPAIRS, EQUIPMENT	1600.00	1442.00	1600.00	1368.46	1600.00	0.00%
10-1075-4640 REPAIRS, PAINTING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4650 REPAIRS, PHOTOGRAPHIC	200.00	0.00	200.00	0.00	200.00	0.00%
10-1075-4655 REPAIRS, BASE RADIO	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4656 REPAIRS, MOBILE/PORTABLE RADIO	1500.00	689.88	1500.00	2216.58	3000.00	100.00%
10-1075-4665 REPAIRS, TYPEWRITER	100.00	0.00	100.00	0.00	100.00	0.00%
10-1075-4670 SERVICE CONTRACTS	0.00	0.00	0.00	0.00	11600.00	100.00%
10-1075-4675 SOFT & HARDWARE MAINT AGREEMNT	10175.00	10175.00	10555.00	10438.00	10565.00	0.09%
10-1075-4740 SURETY BOND PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4820 DUES	1100.00	950.00	1100.00	950.00	1100.00	0.00%
10-1075-4830 POST OFFICE/SAFETY DEPOSIT BOX	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4835 POSTAGE	1500.00	426.41	800.00	747.83	800.00	0.00%
10-1075-4840 PRINTING & ENGRAVING	720.00	0.00	720.00	576.07	720.00	0.00%
10-1075-4905 CRIMINAL INVESTIGATION	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4910 DARE PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4920 AWARDS	300.00	0.00	300.00	208.95	300.00	0.00%
10-1075-4930 REGISTRATION/ENROLLMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-4940 TRAINING AND EDUCATION	5000.00	4985.00	5000.00	2948.97	5000.00	0.00%
10-1075-4945 K-9 SUPPORT SERVICES	1500.00	1419.69	1800.00	1695.16	1800.00	0.00%
10-1075-5104 FOOD, GROCERIES	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-5305 AGRICULTURAL & BONTANICAL	0.00	0.00	0.00	0.00	0.00	0.00%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1075 SHERIFF'S DEPARTMENT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1075-5310 AUTOMOTIVE SUPPLIES	11000.00	9217.00	11000.00	7558.36	11000.00	0.00%
10-1075-5315 CLEANING/DISINFECTING SUPPLIES	3000.00	2619.50	3000.00	3368.11	3000.00	0.00%
10-1075-5325 MAINTENANCE SUPPLIES	300.00	189.66	300.00	218.80	300.00	0.00%
10-1075-5330 MEDICAL, MEDICINE, LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-5335 OFFICE SUPPLIES	2000.00	2396.05	2500.00	2201.61	2500.00	0.00%
10-1075-5340 PHOTOGRAPHIC SUPPLIES	200.00	0.00	200.00	0.00	200.00	0.00%
10-1075-5345 PRINTING & REPRODUCING	3000.00	1912.32	3000.00	2368.92	3000.00	0.00%
10-1075-5365 RECORD BOOKS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-5375 TRAINING SUPPLIES	4000.00	3992.09	4000.00	912.04	4000.00	0.00%
10-1075-5385 COMPUTER SUPPLIES	700.00	588.98	700.00	617.24	1000.00	42.86%
10-1075-5405 CLOTHING UNIFORMS	18450.00	7292.34	12000.00	7498.43	12350.00	2.92%
10-1075-5505 BOOKS/PERIODICALS/SUBSCRIPTION	250.00	0.00	250.00	0.00	250.00	0.00%
10-1075-5510 STATUTES & REFERENCE BOOKS	1680.00	1392.00	1600.00	1367.25	1760.00	4.76%
10-1075-5605 SURPLUS PROPERTY	300.00	0.00	300.00	0.00	300.00	0.00%
10-1075-5610 TOOLS & IMPLEMENTS	4000.00	2316.31	4000.00	2561.12	4000.00	0.00%
10-1075-5650 MISC MINOR EQUIPMENT	300.00	0.00	300.00	1100.00	800.00	166.67%
10-1075-7205 BUILDING & BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-7305 CAMERA	66000.00	65338.89	0.00	0.00	0.00	0.00%
10-1075-7310 COMMUNICATIONS	0.00	3861.00	0.00	0.00	0.00	0.00%
10-1075-7315 ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-7320 FIREARMS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-7325 FURNITURE/FIXTURES	500.00	617.97	0.00	0.00	0.00	0.00%
10-1075-7345 MOTOR VEHICLES	57073.00	57302.94	41225.00	39994.03	49932.00	21.12%
10-1075-7350 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1075-7360 PUBLIC SAFETY	0.00	0.00	10500.00	10500.00	12000.00	14.29%
10-1075-7375 COMPUTER SOFT/HARDWARE EQUIPT	4800.00	3824.37	0.00	949.41	0.00	0.00%
TOTALS- DEPARTMENT 1075 SHERIFF'S DEPARTMENT:	1275368.00	1232059.06	1317476.00	1219539.19	1355509.00	2.89%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1075 SHERIFF'S DEPARTMENT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
15-1075-3125 SALARY & WAGE-COPS IN SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-3130 MDEA AGENT CONTRACT	68573.00	48253.60	72400.00	54023.56	74400.00	2.76%
15-1075-3230 OVERTIME-ALCOHOL ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-3231 OVERTIME-WEAPONS OF MASS DESTN	0.00	0.00	2000.00	0.00	0.00	-100.00%
15-1075-4315 MOBILE BROADBAND	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-4724 MDEA-HEALTH INSURANCE	0.00	11181.76	0.00	15388.08	0.00	0.00%
15-1075-4750 MDEA-FICA & MEDICARE	0.00	3875.62	0.00	4150.55	0.00	0.00%
15-1075-4755 MDEA-WORKERS' COMPENSATION	0.00	2018.24	0.00	2993.30	0.00	0.00%
15-1075-4910 DARE PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-4945 K-9 SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-7310 WMD-COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-7345 MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00%
15-1075-7360 TRAFFIC SAFETY	5226.00	-2190.00	7424.00	6516.00	0.00	-100.00%
TOTALS- DEPARTMENT 1075 SHERIFF'S DEPARTMENT:	73799.00	63131.22	81824.00	83071.49	74400.00	-9.07%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

ACCOUNT NUMBER / DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROP	% VAR
	APPROP 2011	EXPENDED 2011	APPROP 2012	EXPENDED 2012	BUDGET 2013	BUDGET VS PROP
10-1076-3120 WAGES CIVIL DIV. FULL-TIME	111218.00	121281.44	138947.00	120417.54	138215.00	-0.53%
10-1076-3211 WAGES CIVIL DIV. P/T ONLY	43000.00	50461.00	30500.00	13111.34	2300.00	-92.46%
10-1076-3235 VACATION BUYBACK	0.00	0.00	1500.00	0.00	1500.00	0.00%
10-1076-4105 CIVIL PROCESS MILEAGE	5500.00	16606.37	8500.00	544.74	500.00	-94.12%
10-1076-4110 MEALS	50.00	0.00	0.00	0.00	0.00	0.00%
10-1076-4205 GAS, OIL & GREASE	5000.00	6881.00	6400.00	11023.93	9500.00	48.44%
10-1076-4210 REPAIRS, AUTO	3000.00	4217.67	3100.00	7100.51	2500.00	-19.35%
10-1076-4315 TELEPHONE	1500.00	1123.68	1000.00	1431.75	1300.00	30.00%
10-1076-4665 REPAIR, TYPEWRITERS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1076-4675 SOFT & HARDWARE MAINT AGRMNT	1705.00	1705.00	1775.00	1740.00	1775.00	0.00%
10-1076-4724 HEALTH & DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1076-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1076-4835 POSTAGE	3400.00	3372.00	3400.00	3663.80	3400.00	0.00%
10-1076-4840 PRINTING & ENGRAVING	1500.00	849.79	1000.00	624.47	1100.00	10.00%
10-1076-4940 TRAINING AND EDUCATION	550.00	0.00	100.00	0.00	0.00	-100.00%
10-1076-5315 CLEANING/DISINFECTING SUPPLIES	0.00	0.00	0.00	0.00	1000.00	100.00%
10-1076-5335 OFFICE SUPPLIES	250.00	464.99	400.00	439.28	600.00	50.00%
10-1076-5345 PRINTING & REPRODUCING	50.00	0.00	50.00	0.00	50.00	0.00%
10-1076-5385 COMPUTER SUPPLIES	1000.00	24.00	500.00	101.94	650.00	30.00%
10-1076-5405 CLOTHING UNIFORMS	1700.00	44.00	1500.00	1016.62	1500.00	0.00%
10-1076-5505 BOOKS, SUBS & PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00%
10-1076-7345 MOTOR VEHICLE	0.00	0.00	0.00	0.00	5500.00	100.00%
10-1076-7375 COMPUTER SOFT/HARDWARE EQUIPT	0.00	0.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1076 P/T CIVIL PROCESS SERV	179423.00	207030.94	198672.00	161615.92	171390.00	-13.73%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1077 LAW ENFORCEMENT DEATH

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1077-3220 DEATH BENEFIT	17942.00	17941.56	17942.00	17941.56	17942.00	0.00%
TOTALS- DEPARTMENT 1077 LAW ENFORCEMENT DEATH	17942.00	17941.56	17942.00	17941.56	17942.00	0.00%

ANDROSCOGGIN COUNTY
BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1078 COMMUNICATIONS

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1078-3120 SALARIES & WAGES	298410.00	297374.57	330093.00	293876.06	319503.00	-3.21%
10-1078-3205 SALARIES & WAGES (RESERVES)	34368.00	27779.69	34368.00	25142.50	34834.00	1.36%
10-1078-3215 HOLIDAY PAY	12896.00	8156.80	12892.00	8737.04	12892.00	0.00%
10-1078-3230 OVERTIME	29493.00	53894.40	39724.00	64383.53	39724.00	0.00%
10-1078-3235 VACATION BUYBACK	0.00	0.00	3500.00	0.00	3500.00	0.00%
10-1078-4105 MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00%
10-1078-4110 MEALS	400.00	70.00	400.00	35.00	400.00	0.00%
10-1078-4115 LODGING	300.00	0.00	300.00	0.00	300.00	0.00%
10-1078-4315 TELEPHONE	4636.00	1490.45	4636.00	1572.99	4636.00	0.00%
10-1078-4320 TELETYPES	7800.00	4723.94	7800.00	4410.16	7800.00	0.00%
10-1078-4415 RENT, EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1078-4630 REPAIRS, EQUIPMENT	500.00	0.00	500.00	0.00	500.00	0.00%
10-1078-4655 REPAIRS, BASE RADIO	3000.00	947.02	3000.00	3039.97	3000.00	0.00%
10-1078-4670 SERVICE CONTRACT	1375.00	1375.00	2300.00	2300.00	2300.00	0.00%
10-1078-4675 SOFT & HARDWARE MAINT AGRMNT	2000.00	468.00	2000.00	1025.83	2000.00	0.00%
10-1078-4805 ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00%
10-1078-4920 AWARDS	100.00	0.00	100.00	0.00	100.00	0.00%
10-1078-4940 TRAINING & EDUCATION	600.00	472.50	600.00	160.00	600.00	0.00%
10-1078-5315 CLEANING/DISINFECTING SUPPLIES	400.00	0.00	400.00	374.75	400.00	0.00%
10-1078-5325 MAINTENANCE SUPPLIES	100.00	110.66	100.00	194.76	100.00	0.00%
10-1078-5335 OFFICE SUPPLIES	1800.00	2260.33	3000.00	1757.57	3000.00	0.00%
10-1078-5385 COMPUTER SUPPLIES	500.00	304.48	500.00	440.97	500.00	0.00%
10-1078-5405 CLOTHING, UNIFORMS	2800.00	1100.44	3500.00	3030.87	3500.00	0.00%
10-1078-5610 TOOLS & IMPLEMENTS	200.00	218.99	200.00	0.00	200.00	0.00%
10-1078-5650 MISC MINOR EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
10-1078-7205 BLDG & BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	12000.00	100.00%
10-1078-7310 COMMUNICATIONS	0.00	0.00	0.00	0.00	43000.00	100.00%
10-1078-7325 FURNITURE & FIXTURES	1000.00	0.00	0.00	0.00	26000.00	100.00%
10-1078-7375 COMPUTER SOFT/HARDWARE EQUIPT	0.00	814.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 1078 COMMUNICATIONS:	402686.00	401561.27	449913.00	410482.00	520789.00	15.75%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 1090 AUDITING

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-1090-4005 ACCOUNTING/AUDITING SERVICES	9250.00	8950.00	11300.00	11700.00	11300.00	0.00%
TOTALS- DEPARTMENT 1090 AUDITING:	9250.00	8950.00	11300.00	11700.00	11300.00	0.00%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2005 TWIN COUNTY EXTENSION

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-2005-4715 TWIN COUNTY EXTENSION SERVICE	34099.00	34099.00	30000.00	30000.00	43782.00	45.94%
TOTALS- DEPARTMENT 2005 TWIN COUNTY EXTENSION	34099.00	34099.00	30000.00	30000.00	43782.00	45.94%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2025 EMPLOYEE BENEFITS

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-2025-4724 HEALTH AND DENTAL INSURANCE	914547.00	878998.97	922906.00	924017.30	1043241.00	13.04%
10-2025-4725 UNEMPLOYMENT COMPENSATION	3000.00	4866.48	10000.00	1899.84	10000.00	0.00%
10-2025-4735 MAINE STATE RETIREMENT SYSTEM	151489.00	155615.63	211000.00	187664.70	214340.00	1.58%
10-2025-4750 TAX - SOCIAL SECURITY	217456.00	193194.27	221000.00	196633.46	231500.00	0.23%
TOTALS- DEPARTMENT 2025 EMPLOYEE BENEFITS:	1286492.00	1232575.35	1364906.00	1310215.30	1489081.00	9.10%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2035 ANDROS SOIL CONSERVAT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-2035-4715 ANDROS SOIL CONSERVATION	10000.00	11750.00	8500.00	8500.00	12000.00	41.18%
TOTALS- DEPARTMENT 2035 ANDROS SOIL CONSERVATI	10000.00	11750.00	8500.00	8500.00	12000.00	41.18%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2050 INSURANCES

ACCOUNT NUMBER / DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	PROP	% VAR
	APPROP 2011	EXPENDED 2011	APPROP 2012	EXPENDED 2012	BUDGET 2013	BUDGET VS PROP
10-2050-4720 VOLUNTEER FIREMEN'S INSURANCE	850.00	0.00	0.00	0.00	0.00	0.00%
10-2050-4722 INSURANCE, AUTO-CNTNTS-LIABLT	59400.00	44041.32	45000.00	44513.94	45000.00	0.00%
10-2050-4755 WORKERS' COMPENSATION	125500.00	60638.01	135000.00	59010.46	84500.00	-37.41%
TOTALS- DEPARTMENT 2050 INSURANCES:	185750.00	104679.33	180000.00	103524.40	129500.00	-28.06%

ANDROSCOBBIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2000 CONTINGENT ACCOUNT

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-2000-4715 CONTINGENT ACCOUNT	100000.00	15745.00	100000.00	97242.00	100000.00	0.00%
TOTALS- DEPARTMENT 2000 CONTINGENT ACCOUNT:	100000.00	15745.00	100000.00	97242.00	100000.00	0.00%

ANDROSCOGGIN COUNTY
 BUDGET FOR YEAR ENDING 2013

DEPARTMENT 2001 SHERIFF'S DEPT PAY IN

ACCOUNT NUMBER / DESCRIPTION	BUDGET APPROP 2011	ACTUAL EXPENDED 2011	BUDGET APPROP 2012	ACTUAL EXPENDED 2012	PROP BUDGET 2013	% VAR BUDGET VS PROP
10-2001-3120 SHERIFF'S DEPT PAY INCREASES	35000.00	35000.00	0.00	0.00	16400.00	100.00%
10-2001-3121 COMMAND UNIT PAY INCREASE	4480.00	4480.00	0.00	0.00	0.00	0.00%
TOTALS- DEPARTMENT 2001 SHERIFF'S DEPT PAY INC	39480.00	39480.00	0.00	0.00	16400.00	0.00%

ANDROSCOGGIN COUNTY COMMISSIONERS
2 TURNER STREET
AUBURN, ME 04210

Randall A. Greenwood, Chairman
Elaine Makas, Commissioner
Beth C. Bell, Commissioner

Patricia Fournier, County Clerk

Municipal Officials

NOTICE

ANDROSCOGGIN COUNTY BUDGET HEARING

Notice is hereby given that the Budget Committee shall hold a public hearing on Wednesday, November 20, 2013 at 6:00p.m. at the Androscoggin County Courthouse, Law Library, 2 Turner Street, Auburn. The budget committee has scheduled this hearing for the purpose of review of the 2014 proposed budgets prepared by the Budget Committee.

You may view the entire budget on our website:

www.androscoggincountymaine.gov

DATED: November 8, 2013

COUNTY OF ANDROSCOGGIN

Expenditures

2014

	2013	2014	Difference 13/14	Percentage 13/14
10-1005 SUPERIOR COURT	\$ 25,250.00	\$ 25,250.00	0.00	0.00%
10-1010 E.M.A.	\$ 199,387.00	\$ 202,326.00	2,939.00	1.47%
15-1013 DOMESTIC VIOLENCE INVESTIGATOR	\$ 52,937.00	\$ 55,786.00	2,849.00	5.38%
15-1014 VICTIM ADVOCATE S.T.O.P. GRANT	\$ 58,147.00	\$ 62,116.00	3,969.00	6.83%
10-1015 DISTRICT ATTORNEY	\$ 401,719.00	\$ 408,108.00	6,389.00	1.59%
10-1018 DA JOINT BUDGET	\$ 10,270.00	\$ 10,605.00	335.00	3.26%
20-1019 DA VICTIM ADVOCATE GRANT	\$ 80,370.00	\$ 92,550.00	12,180.00	15.15%
10-1020 COUNTY COMMISSIONERS	\$ 178,041.00	\$ 168,385.00	-9,656.00	-5.42%
10-1021 HUMAN RESOURCES	\$ 2,900.00	\$ 2,100.00	-800.00	-27.59%
10-1025 TREASURER	\$ 130,527.00	\$ 222,741.00	92,214.00	70.65%
10-1040 BUILDING DEPT.	\$ 356,677.00	\$ 325,581.00	-31,096.00	-8.72%
10-1050 SUPPORT OF PRISONERS**	\$ 4,287,340.00	\$ 4,287,340.00	0.00	0.00%
10-1060 TELECOMMUNICATION	\$ 44,650.00	\$ 62,023.00	17,373.00	38.91%
10-1065 REGISTRY OF DEEDS	\$ 222,539.00	\$ 225,173.00	2,634.00	1.18%
10-1070 REGISTRY OF PROBATE	\$ 143,002.00	\$ 147,510.00	4,508.00	3.15%
10-1075 SHERIFF DEPT.	\$ 1,355,509.00	\$ 1,356,017.00	508.00	0.04%
15-1075 SHERIFF DEPT.	\$ 74,400.00	\$ 77,164.00	2,764.00	3.72%
10-1076 CIVIL PROCESS DIVISION	\$ 171,390.00	\$ 170,525.57	-864.43	-0.50%
10-1077 LAW ENFORCEMENT DEATH BENEFIT	\$ 17,942.00	\$ 17,942.00	0.00	0.00%
10-1078 COMMUNICATIONS	\$ 520,789.00	\$ 444,244.60	-76,544.40	-14.70%
10-1090 AUDITING	\$ 11,300.00	\$ 11,300.00	0.00	0.00%
10-2000 INTEREST	\$ 37,400.00	\$ 31,240.00	-6,160.00	-16.47%
10-2005 ANDROS/SAGA EXTENSION SERVICE	\$ 43,782.00	\$ 43,782.00	0.00	0.00%
10-2025 EMPLOYEE BENEFITS	\$ 1,489,081.00	\$ 1,572,484.00	83,403.00	5.60%
10-2035 SOIL CONSERVATION	\$ 12,000.00	\$ 13,000.00	1,000.00	8.33%
10-2050 INSURANCE	\$ 129,500.00	\$ 145,000.00	15,500.00	11.97%
10-2080 CONTINGENCY	\$ 100,000.00	\$ 100,000.00	0.00	0.00%
10-2081 SD PAY	\$ 16,400.00	\$ 40,000.00	23,600.00	143.90%
	0.00	0.00	0.00	0.00%
Total	\$ 10,173,249.00	\$ 10,320,293.17	147,044.17	1.45%

COUNTY OF ANDROSCOGGIN REVENUES 2014

	2013	2014	Difference 2013/2014	%Difference 2013/2014
9000 Estimated Surplus	\$ 202,239.00	\$ 240,000.00	\$ 37,761.00	18.67%
9005 Appro. Surplus - Contingency Acct	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
9010 Transfer from Computer Reserve		\$ 103,300.00	\$ 103,300.00	
9000 Transfer- Communications Reserve	\$ 69,000.00	\$ 18,448.00	\$ (50,552.00)	
9000 Transfer- Office Equipment Reserve		\$ 4,500.00	\$ 4,500.00	
9016 Transfer/Deeds Surchage Restoration Acc	\$ 32,500.00	\$ 32,500.00	\$ -	
9000 Transfer - Bldg Reserve	\$ 82,000.00	\$ 47,000.00	\$ (35,000.00)	
9025 A.E.M.A. Matching Funds	\$ 128,569.00	\$ 135,700.00	\$ 7,131.00	5.55%
9100 Real Estate Transfer Tax	\$ 90,000.00	\$ 100,000.00	\$ 10,000.00	11.11%
9075 Fees of Office - Registry of Deeds	\$ 500,000.00	\$ 450,000.00	\$ (50,000.00)	-55.56%
9125 Fees of Office - Registry of Probate	\$ 130,000.00	\$ 150,000.00	\$ 20,000.00	22.22%
9260 Jail Contractual Custodial Services	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
9265 Jail Contractual IT Services	\$ -	\$ 15,000.00	\$ 15,000.00	
9275 Civil Process Fees	\$ 225,000.00	\$ 250,000.00	\$ 25,000.00	27.78%
9300 Insurance Reports - Sheriff's Dept.	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
9345 Dispatch Services-Turner/Poland/Greene	\$ 175,925.00	\$ 165,233.00	\$ (10,692.00)	-11.88%
9370 MIDEA	\$ 72,400.00	\$ 77,164.00	\$ 4,764.00	5.29%
9375 Security Service	\$ 19,700.00	\$ 19,700.00	\$ -	0.00%
9380 Overtime-Weapons of Mass Destruction	\$ 2,000.00	\$ -	\$ (2,000.00)	-2.22%
9400 Poland Contract	\$ 187,470.00	\$ 196,870.00	\$ 9,400.00	10.44%
9525 Rental Office Space	\$ 6,030.00	\$ 6,030.00	\$ -	0.00%
9545 Victim/Witness Advocate Grant	\$ 30,998.00	\$ 42,000.00	\$ 11,002.00	12.22%
9546 Vic/Adv S.T.O.P. Grant	\$ 15,000.00	\$ -	\$ (15,000.00)	-16.67%
9547 S. T. O. P. - D. V. Investigator	\$ 15,000.00	\$ -	\$ (15,000.00)	-16.67%
9550 Fees of Office - District Attorney	\$ 5,000.00	\$ 3,500.00	\$ (1,500.00)	-1.67%
9555 Deferred Disposition	\$ 26,000.00	\$ 26,000.00	\$ -	0.00%
9775 Interest of Investments	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
Total	\$ 2,180,331.00	\$ 2,248,445.00	\$ 68,114.00	3.12%

ANDROSCOGGIN COUNTY

2014 PROPOSED TAX LEVY

CITIES & TOWNS	2012		2013		2014		Difference 2013/2014	%13/14		
	Valuation	% Rate	Valuation	% Rate	Preliminary Valuation	% Rate				
AUBURN	\$ 1,980,250,000.00	25.05%	\$ 1,954,400,000.00	25.39%	\$ 1,926,200,000.00	25.36%	\$ 2,046,879.45	\$ 17,367.17	0.86%	
DURHAM	\$ 351,550,000.00	4.45%	\$ 350,900,000.00	4.55%	\$ 364,385.93	4.58%	\$ 347,950,000.00	\$ 369,749.61	\$ 5,363.68	1.47%
GREENE	\$ 319,700,000.00	4.04%	\$ 313,900,000.00	4.08%	\$ 325,963.93	4.09%	\$ 310,350,000.00	\$ 329,793.91	\$ 3,829.98	1.17%
LEEDS	\$ 174,100,000.00	2.20%	\$ 171,750,000.00	2.23%	\$ 178,350.76	2.22%	\$ 168,650,000.00	\$ 179,216.19	\$ 865.42	0.49%
LEWISTON	\$ 2,285,400,000.00	28.91%	\$ 2,196,750,000.00	28.54%	\$ 2,281,176.37	28.40%	\$ 2,157,100,000.00	\$ 2,292,245.70	\$ 11,069.33	0.49%
LISBON	\$ 559,100,000.00	7.07%	\$ 522,650,000.00	6.79%	\$ 542,736.69	6.93%	\$ 526,600,000.00	\$ 559,592.32	\$ 16,855.62	3.11%
LIVERMORE	\$ 187,800,000.00	2.38%	\$ 184,800,000.00	2.40%	\$ 191,902.31	2.41%	\$ 182,800,000.00	\$ 194,252.71	\$ 2,350.40	1.22%
LIVERMORE FALLS	\$ 157,650,000.00	1.99%	\$ 154,150,000.00	2.00%	\$ 160,074.35	2.00%	\$ 151,550,000.00	\$ 161,044.84	\$ 970.49	0.61%
MECHANIC FALLS	\$ 158,550,000.00	2.01%	\$ 153,600,000.00	2.00%	\$ 159,503.22	1.93%	\$ 146,900,000.00	\$ 156,103.52	\$ (3,399.70)	-2.13%
MINOT	\$ 185,050,000.00	2.34%	\$ 179,650,000.00	2.33%	\$ 186,554.38	2.32%	\$ 176,500,000.00	\$ 187,558.00	\$ 1,003.62	0.54%
POLAND	\$ 661,400,000.00	8.37%	\$ 652,000,000.00	8.47%	\$ 677,057.92	8.58%	\$ 651,500,000.00	\$ 692,317.50	\$ 15,259.57	2.25%
SABATTUS	\$ 290,100,000.00	3.67%	\$ 288,800,000.00	3.75%	\$ 299,899.28	3.71%	\$ 281,750,000.00	\$ 299,402.08	\$ (497.20)	-0.17%
TURNER	\$ 485,200,000.00	6.14%	\$ 471,800,000.00	6.13%	\$ 489,932.40	6.14%	\$ 466,550,000.00	\$ 495,780.09	\$ 5,847.68	1.19%
WALES	\$ 108,300,000.00	1.37%	\$ 101,950,000.00	1.32%	\$ 105,868.18	1.34%	\$ 101,550,000.00	\$ 107,912.27	\$ 2,044.08	1.93%
TOTAL	\$ 7,904,150,000.00	100%	\$ 7,697,100,000.00	100%	\$ 7,992,918.00	100.00%	\$ 7,595,950,000.00	\$ 8,071,848.17	\$ 78,930.17	0.99%

13A

**ANDROSCOGGIN COUNTY COMMISSIONERS
AND
ANDROSCOGGIN COUNTY EMPLOYEES ASSOCIATION**

COLLECTIVE BARGAINING CONTRACT FOR -2011-2012

This Agreement is entered into between the ANDROSCOGGIN COUNTY COMMISSIONERS, hereinafter referred to as the Commissioners or Employer, and Androscoggin County Employee Association, hereinafter referred to as the association.

ARTICLE 1 - PREAMBLE - NONDISCRIMINATION

1. Pursuant to the provisions of the Municipal Public Employees Labor Relations Law, the parties hereto have entered into this Agreement in order to establish mutual rights, preserve proper employee morale, and to promote effective and efficient operations.

2. The parties hereby mutually agree that no County employee will be discriminated against on the basis of his or her membership, participation, or non-participation in the activities of the association.

ARTICLE 2 - THE BARGAINING UNIT - RECOGNITION

The bargaining unit governed by this Agreement is the Law Enforcement and Corrections Bargaining Unit, as established by agreement of the parties to proceedings before the M.L.R.B. on December 14, 2010, but excluding court officers and also excluding the positions of Jail Administrator, Public Safety Director, Assistant Public Safety Director and Assistant Jail Administrator. The Employer recognizes the association as the sole and exclusive bargaining agent for all regular full-time County employees in the Unit (hereafter referred to as "regular employees", or "employees") for the purpose of negotiating salaries, wages, hours, and other working conditions for the said employees within the bargaining unit. By agreement of the parties, effective January 1, 1998, the bargaining unit shall also include part time positions regularly working a 30 hour per week schedule. The persons holding those part time positions shall be deemed members of the bargaining unit and shall enjoy all benefits under this agreement, except that their sick leave, vacation leave, health insurance, and other benefits shall be prorated based on their actual number of hours compared to the standard number of hours (42 per week). The hourly wage for such part time personnel shall be the same as the hourly wage for full time personnel.

ARTICLE 3 - OTHER CONTRACTS

1. The Employer agrees not to enter into any agreement or contract with its employees individually or collectively, which in any way conflicts with the terms and provisions of this Agreement. Any such Agreement shall be null and void.

2. The parties agree that the Commissioners have the right to subcontract unit work for legitimate business reasons but not for the purpose of injuring or undermining the association or subverting the collective bargaining agreement. The Commissioners agree to negotiate with the association with respect to the impact of any subcontracting decision on unit employees.

3. The parties recognize that the Commissioners have the right to use temporary employees, but the Commissioners pledge that temporary employees shall not be used for the purpose of subverting the collective bargaining agreement or undermining the association.

ARTICLE 4 - CONTRACT GRIEVANCE PROCEDURE

The purpose of the grievance procedure is to settle grievances (as herein defined) between the Employer and the Association as quickly as practicable. The following procedure shall be followed:

Definitions.

a. A grievance is hereby jointly defined as any complaint or claim that a specific provision or provisions of this Agreement has been breached or improperly applied. This grievance procedure shall not be applicable to matters of discipline and discharge, which are reviewable solely as provided in 30-A M.R.S.A. § 501.

b. A grievant is the person making the claim, or the association.

c. A "party in interest" is the person or persons making a claim, and any person who might be required to take action or against whom action might be taken in order to resolve the claim.

d. Days shall mean normal working days not to include weekends or holidays.

Time Limits. Since it is important that grievances be processed as rapidly as possible, the number of days indicated at each level is the maximum and every effort should be made to expedite the process. The time limits specified may, however, be extended by mutual agreements, confirmed in writing.

If a grievance involves matters that the Sheriff lacks the authority to resolve under Step 2 the Association may with notice to the Sheriff submit the grievance directly to the Commissioners under Step 3 by submitting the complete grievance and record in the same manner required for an appeal from a Step 2 decision by the Sheriff.

Procedure. Step 1 - Steward. In order for a grievant to have a grievance adjusted, the grievant shall present his or her complaint, in writing, to the steward within seven (7) days after the condition, occurrence, or omission on which the grievance is based has taken place, or its discovery, whichever is later.

Step 2 - Sheriff. The steward shall then take the matter up with the Sheriff within five (5) days following presentation by the grievant. The Sheriff shall provide a written reply with five (5) days of receipt of the grievance from the steward, or any meeting held to consider the grievance, whichever is later.

Step 3 - Commissioners. The association may appeal a decision of the Sheriff within ten (10) days from the date of receipt of the decision to the Commissioners. All appeals shall be

presented in writing and shall include the complete record thus far accumulated plus the reason for forwarding the appeal. The Commissioners shall review the materials submitted to them, they may conduct such investigation of the facts as they determine to be necessary, and they shall establish a mutually convenient date with the Association and conduct a hearing in executive session, having given notice thereof to all the parties in interest. The Commissioners shall give such notice not more than fifteen (15) days after the grievance is submitted to them as provided above. The Commissioners shall render a written decision within fourteen (14) days from the date of the hearing. At this level of the proceedings, the association or Employer may be represented or assisted by any person chosen by the association or Employer.

Step 4 - Arbitration. If the association is not satisfied with the disposition of the grievance by the Employer, the association may within fifteen (15) days from the date of receipt of the decision, request that the grievance be submitted to arbitration by so notifying the Employer in writing. The association and the Employer shall endeavor in good faith to agree upon a single neutral arbitrator, but if they cannot, the Employer or the association shall request that a panel of three arbitrators be appointed from the State Board of Arbitration by the Executive Director of the Maine Labor Relations Board, designated in accordance with Board procedures. The arbitrators shall have no authority to add to, subtract from, or modify the collective bargaining agreement, nor to consider any matter covered by the procedures set forth in 30-A M.R.S.A. § 501. No award may be retroactive prior to the date of written presentation of the grievance to the steward. All fees charged by the arbitrators will be borne equally by the parties. Nothing in this Article shall diminish the right of any employee under Maine law to present his own grievance nor limit the right of an employee to resolve a grievance informally with the Employer provided the resolution is not contrary to this agreement, nor shall any provision of this agreement be deemed to modify the rights and remedies provided under 30-A M.R.S.A. § 501. If a grievance concerns any determination of the Commissioners involving the exercise of management rights under Article 25 such determination shall not be set aside by the arbitrators unless it shall be affirmatively found on the basis of creditable evidence that the determination was made arbitrarily or in bad faith. The decision of the arbitrators, within the scope of the authority created in this Article, shall be final and binding upon all parties, subject to judicial review under the Maine Uniform Arbitration Act.

ARTICLE 5 - PROBATIONARY PERIOD

All new employees shall serve a probationary period of six (6) months. During that period they shall enjoy no rights under this Agreement. All employees who have worked for six (6) months shall be considered regular employees and their seniority dates shall revert back to the first day of employment. Loss of Police Academy certification is grounds for discharge. During their initial six-month probationary period, however, employees who wish to do so may obtain health insurance coverage through the County's group insurance plan then in effect, subject to the eligibility rules under the plan, if they pay the full amount of the health insurance premiums themselves by means of a duly authorized weekly payroll deduction (see also Article 15).

ARTICLE 6 - VACANCIES

A vacancy, if the Commissioners elect to fill it, shall be filled from among the sufficiently qualified employees, if any. If the Commissioners determine that there is no sufficiently

qualified regular employee, they may, in their sole discretion, fill the vacancy from among other employees or non-employees. A vacancy that is to be filled shall be posted for four (4) working days in order to receive applications to fill the vacancy from among unit employees. The Commissioners agree that, whenever possible under the foregoing procedures, a vacancy that is to be filled should be filled within thirty (30) days from its first posting.

ARTICLE 7 - PERSONNEL REDUCTION

In the event the Employer deems it necessary to lay off employees, the senior employee having the ability to do the required work shall be retained. To the extent circumstances allow, employees laid off shall be given at least two (2) weeks advance notice to lay off and shall in any event be paid two (2) weeks severance pay. In cases where the provisions of both this Article and Article 6 (Vacancies) may be applicable, this Article shall govern. After a lay off under this article 7, if the positions that were eliminated are restored within twelve (12) months, the Employer agrees to recall employees who were laid off in order of seniority, with no loss of seniority or benefits. To be eligible for recall, the employee must file with the County Personnel Officer a current and valid mailing address. The County's obligations under this paragraph shall be considered fulfilled if the County mails a notice of recall to the last address on file with the County. If an employee does not agree by the time specified in the recall notice to return to work and so inform the County Personnel Officer in writing, and/or does not report on time when called, then the employee shall be deemed to have waived the right to be recalled.

ARTICLE 8 - HOLIDAYS

1. The following days shall be recognized as paid holidays for regular employees when falling on normal workdays:

- | | |
|------------------|------------------------|
| New Year's Day | Washington's Birthday |
| Patriot's Day | Labor Day |
| Memorial Day | Veteran's Day |
| Independence Day | Thanksgiving Day |
| Columbus Day | Christmas Day |
| | Martin Luther King Day |

2. When a recognized holiday falls on a Sunday, it shall be observed on Monday. When a recognized holiday falls on a Saturday, it shall be observed on Friday. When the County offices are closed on the Friday after Thanksgiving Day, scheduled employees shall be permitted to work if they choose to do so.

3. Each employee shall receive eight hours holiday pay for each of the holidays listed above on which he performs no work. Holiday hours shall be considered hours worked for overtime purposes.

4. An employee shall be eligible for holiday pay if he/she is on authorized sick leave or on previously authorized leave of absence with pay.

5. To be eligible for holiday pay, the employee must work his/her last scheduled work day prior to, and his/her first scheduled work day after the holiday, except for cases of bona fide

use of sick leave.

6. If a holiday is observed on an employee's scheduled day off or during his/her vacation, he shall be paid holiday pay for the unworked holiday. If any employee is required to work on a holiday, the employee shall be paid eight hours for civilian personnel and 8.55 hours for others, holiday pay in addition to his normal earnings for the pay period.

- a. Additional legal holidays, when designated by the President of the United States, the Governor, or the Commissioners shall also be recognized.

ARTICLE 9 - SICK LEAVE, OTHER LEAVES OF ABSENCE, OVERTIME

1. Vacation Leave. The Commissioners shall grant vacation leave with pay to all regular employees, commencing with the date earned as follows:

<u>Period of Employment Leaves</u>	<u>Vacation</u>
After one year	2 weeks paid
After seven years	3 weeks paid
After twelve years	4 weeks paid
After seventeen years	5 weeks paid

Any employee whose employment is terminated within six (6) months after employment shall not earn any vacation leave. A vacation week shall be defined as a period of five days. For first year employees who successfully complete their probationary period, vacation leave for the year shall be earned on the last day of the year worked, based on the employee's anniversary date of initial hire, and shall not be earned or used in whole or in part before such date. For employees in their second and following years of employment, vacation leave shall be earned in one-week increments after completion of the appropriate fraction of the year of service based on the employee's anniversary date of initial hire (viz. one week for every six months for employees with one or more years of service and fewer than seven years of service, one week for every four months for employees with seven or more years of service and fewer than twelve years of service, and one week for every three months for employees with twelve or more years of service and fewer than seventeen years of service, and two weeks on the anniversary date every year and one week for every four months up to 3 weeks for employees with seventeen or more years of service. In the instance of regular employees terminating their employment, vacation leave shall be earned in proportion to total hours worked during the work year, compared with total hours for a year based on the employee's standard workweek. Vacation leave must be used by December 31 of the calendar year following the calendar year in which it was earned, and unused vacation leave shall be taken at such times as shall be approved by the Department Head at least two (2) weeks prior to vacation. Vacation leave shall be taken in full day increments. Employees shall not receive cash payments for unused vacation leave time while continuing in the employ of the County, except that upon written request received by November 30th an employee will be paid 75% of 8.4 hours (based on their then current rate of pay excluding

overtime) for up to five (5) vacation days, payable by December 31st. The full number of vacation days so submitted for payment shall be deducted from the employee's total accumulated vacation time. If not exercised as required in this paragraph this right to payment for accrued vacation days shall lapse and is not cumulative from year to year. Upon separation, an employee shall be paid at his/her regular weekly pay rate exclusive of overtime for the unused portion of his accumulated vacation leave. If the employee is required to appear in court during his/her vacation in pursuance of his/her official duties, the employee shall receive an additional paid vacation day added to the vacation period during which the court appearance occurs. An employee with ten (10) or more years of service who indicates in writing at least ninety days prior to the effective date of retirement that he/she will retire under the Public Employees Retirement System shall be granted one (1) extra week of vacation leave. An employee with fifteen (15) or more years of service who indicates in writing at least ninety (90) days prior to the effective date of retirement that he/she will retire under the Public Employees Retirement System will be granted two (2) extra weeks of vacation leave. Such vacation leave shall be granted only upon the effective date of retirement.

2. Sick Leave. The Commissioners shall grant sick leave with pay to all regular employees at the rate of one (1) day per full month of service commencing with the date of initial employment. A maximum of one hundred forty (140) days unused sick leave may be accumulated and be carried from one calendar year to the next. An employee shall not be compensated for accumulated sick leave on separation from employment, but shall be permitted to apply the largest amount allowable under the Public Employees Retirement System rules accumulated sick leave upon retirement toward calculating retirement benefits under the Public Employees Retirement System according to its rules and practices. Appropriate documentation of the existence of illness justifying the use of sick leave may be required by the Commissioners. An employee shall notify his supervisor at least one half (½) hour prior to the start of the regularly scheduled work day if the employee is unable to report to work due to illness, unless prevented from doing so by the severity of the illness or other circumstances beyond the employee's control. Failure to report as required may be considered justification for disallowing sick leave for that day. An absent employee shall call the Sheriff on each day of absence, unless the absence is for an extended period of time and a longer interval of reporting is established by the Sheriff.

Those employees who do not use sick leave for any three (3) consecutive months (by calendar quarters) shall be awarded an incentive day to be converted to one day of vacation at the rate of 8 hours for each day. Use of personal days allowed under this collective bargaining contract shall not be considered use of sick leave for purposes of this paragraph. Incentive days shall be awarded on January 1, April 1, July 1, and October 1 of each year for days earned in the preceding ninety-day calendar quarter. Employees in "posted" status, as defined below, shall not be eligible to earn and shall not earn any incentive day(s) while in posted status.

All employees are expected to report to work and to work their full scheduled hours and overtime hours assigned to them by management. When in the judgment of the Sheriff an employee has been absent frequently, or when an employee has been absent five (5) days or parts of a day in any six (6) consecutive months, has absences that exhibit patterns, or is absent for lengthy periods, the Sheriff may "post" the employee. The Sheriff shall notify a posted employee of his or her status and provide the employee with a written statement or record of the absences of the employee upon which the posting is based. The Sheriff will not post an

employee for absences supported by appropriate documentation from a physician of genuine illness or injury, or as a result of other validly approved absences under the leave provisions of this contract other than sick leave. For each unexcused or unapproved absence, the employee shall be subject to the following disciplinary actions in addition to any other disciplinary action permitted under this contract:

1. First occurrence within twelve (12) consecutive months after the date on which an employee is posted- Written reprimand
2. Second occurrence within twelve (12) consecutive months after the date on which the employee was reprimanded - One week suspension without pay
3. Third occurrence within twelve (12) consecutive months after the date on which the employee is suspended - Discharge

If an employee goes twelve (12) consecutive months after the date on which an employee is posted without an unexcused or unapproved absence, the employee's posting shall automatically terminate without further action by the Sheriff.

(Note: This change shall not affect use of personal days earned under the former version of Article 9, Section 2)

3. Personal Leave. Each regular employee shall be entitled to two (2) days of personal leave to be used during each calendar year, provided that (a) any day so used shall be charged against accumulated sick leave, if any, or if not, against sick leave currently earned, (b) an unused personal leave day may not be carried over into a future year if not used, (c) use of a personal day is subject to the Sheriff's approval in advance to assure adequate levels of staffing and service consistent with paragraph 13 of this Article, upon fourteen (14) days advance notice to the Sheriff except in case of emergency or where such notice would otherwise be impractical.

4. Bereavement Leave. The Sheriff shall grant a leave of absence without loss of pay for a reasonable period not to exceed five (5) working days for the death of the employee's spouse, child, step child, parent, guardian, or ward; three (3) working days for the death of the employee's sibling, grandparent, grandchild, stepparent, stepchild, child-in-law, or parent-in-law; and one (1) working day for the death of the employee's brother-in-law, sister-in-law, uncle, aunt, nephew or niece. Such leave shall include the day of the funeral. If such a death occurs during an employee's vacation, the vacation may be extended by bereavement leave upon notification to and approval by the Sheriff. The employee shall not be required to provide legal documentation to prove the relationship of the person upon whose death the bereavement leave request is based.

5. Family Leave. An employee with sufficient accumulated sick leave shall be allowed leave of absence with pay when such leave is required for attendance upon members of the employee's immediate family whose illness demands the employee's care. Immediate family shall be defined as spouse, child, parent, parent-in-law, guardian, or ward. Such leave shall not exceed six (6) days in any calendar year, shall not exceed two (2) days in any single instance, and shall be deducted from sick leave.

6. Professional Leave. The Commissioners may, in their discretion, grant a professional leave of absence with pay for periods approved by the Commissioners for enrollment or participation in any institute, course of study, or other function directly beneficial to the County. An employee who has been granted a professional leave by the Commissioners may be asked to file with them no later than two (2) weeks following said leave a written report including, but not necessarily limited to, a summary of events, evaluation of the participation, benefits which may be perceived for the County and recommendations for future participation by employees.

7. Leave of Absence. A regular employee may be granted a leave of absence without pay or benefits by the Commissioners upon recommendation of the Sheriff. Leave without pay or benefits shall not exceed one (1) year and shall be granted only when it appears that the best interests of the County shall be served. Neither employee benefits nor seniority shall accrue during a leave of absence.

8. Emergency Leave. Unpaid emergency leave of one (1) day per year may be granted by the Sheriff without pay for occasions such as floods, fire, accidents, court appearances, or any Act of God which could endanger life, health, or safety and must be attended to immediately. Unpaid emergency leave may also be granted in other instances upon approval of the Commissioners.

9. New Parent Leave. A leave of absence up to twelve (12) weeks shall be granted by the Commissioners to any eligible employee upon written application for the birth of a child of the employee or the adoption of a child by the employee, subject to the limitations contained in this section. The application shall be filed with the County before the birth of a child or, if the child is adopted, as soon as practicable after placement of the child with the employee. With respect to a leave under this section, the employee shall first use up to five (5) days of the employee's earned and accumulated vacation time as paid leave. The employee shall next use the employee's earned and accrued sick leave as paid leave. The employee shall next use any other available vacation or paid leave time. Thereafter, the remaining leave, if any, shall be unpaid. This leave may be requested once only for the birth or placement of the child. To be eligible for leave hereunder, the employee must have been employed for twelve (12) months and must have worked at least 1,250 hours over the prior twelve (12) months before making the request for leave. The maximum leave under this section shall be twelve (12) weeks in the aggregate over a rolling twelve (12) month period. So-called "intermittent" leave shall not be granted.

10. Military Leave. The Commissioners shall grant any employee military leave for attendance at any military training. The employee requesting military leave of absence must furnish a copy of the military orders. Reservist and National Guard members must furnish a copy of their drill schedule. When, in instances of annual training, the total pay received for this training equals or exceeds that which would be earned by the employee in regular service to the County, leave shall be without pay. When, in instances of annual required military training, the total pay received for this training is less than that which would be earned by the employee in regular service to the County, the Commissioners shall pay the employee the difference between his regular, non-overtime earnings with the County and the amount actually earned. The employee shall furnish the Commissioners an official statement by the supervising military authority specifying rank, pay, and allowance. Application for military leave shall be made in advance of taking leave. Employees completing active duty with military shall be granted reemployment rights in accordance with State Statutes and under the Federal uniform Services

Employment and Reemployment Rights Act (FSERRA). Time spent on military leave of absence counts as time worked for the county for purposes of seniority and benefits that our based on seniority.

11. Jury Duty. Employees shall not lose pay or benefits while serving on jury duty. In instances where the amount received for jury duty is less than that which would be earned by the employees in regular service to the County, the Commissioners shall pay the employee the difference between his regular, non-overtime earnings with the County and the amount actually received. The employee shall furnish the Commissioners an official voucher showing the amount received for jury duty.

12. Compensatory Time and Overtime.

(a) In all cases overtime shall be worked only at the direction of the Sheriff or other immediate supervisor.

(b) Use of Compensatory Time Previously Earned. Any compensatory time earned after July 1, 1981 and before April 1, 1986 shall be used on a time-and-one-half (1 1/2) basis so that one (1) hour of earned compensatory time shall entitle the employee to one and one-half (1 1/2) hours of time off. No employee may use compensatory time without obtaining express approval in advance from the Sheriff. Paid compensatory time off shall not be considered as hours worked for purposes of overtime under paragraph (a). No employee may use more than the number of hours in his/her standard workweek as compensatory hours in any thirty (30) day period.

(c) Overtime Pay. Employees shall be paid overtime pay at a rate equal to one and one-half times their normal hourly rate when required by the Sheriff to work more than 84 hours during a fourteen (14) day period (provided that civilian dispatchers shall earn overtime for hours worked in excess of forty (40) hours in a seven-day period). The employee's "normal hourly rate" means his/her weekly salary divided by forty. Nothing shall limit the discretion of the Sheriff in determining the need for overtime work, or in cases where overtime is to be worked, those employees to be assigned to work overtime.

(d) The Sheriff shall report weekly in writing to the Treasurer all overtime and all compensatory time either earned or used by employees within the department in the preceding week. The Sheriff may authorize overtime and the earning of overtime pay only when, in the judgment of the Sheriff, overtime is necessary for the performance of official duties and responsibilities within the department that cannot be adequately performed in the absence of overtime. It shall be the responsibility of the Sheriff to limit, so far as practicable, the occasion for overtime pay being earned by department employees. An employee shall not be compensated for accumulated compensatory time earned prior to April 1, 1986, on separation from employment.

13. Leave Responsibility and Scheduling. It shall be the responsibility of the Sheriff to report to the Commissioners an employee's request for leave. All such reports shall be in writing and shall include the accrued leave time of the employee as reported by the Treasurer. It shall be the responsibility of the employee to provide notice within a minimum of thirty (30) days with the exception of sick leave, funeral leave, emergency military leave, and vacation leave. Except as otherwise provided herein, all requests for leave shall require approval in advance of

the Commissioners and the Sheriff.

14. Definition of "Day". For purposes of this Article, unless otherwise provided a "day" shall mean the number of hours in an employee's regularly scheduled workday.

15. Payroll Records The County shall cause written notice of each employee's accumulated vacation, sick leave, and other earned paid time off to appear on the pay stub or other written record furnished to the employee for each calendar quarter.

ARTICLE 10 - SUBSISTENCE REIMBURSEMENTS

1. Mileage. Regular employees who drive their private vehicles in the performance of their duties shall be reimbursed at a rate equal to the rate paid by the State to its employees, payable monthly. Mileage shall be measured from the point of departure to the destination and return, provided that no employee shall be reimbursed for normal commuting travel to or from home to or from the County Building.

2. Employment Related Activities. Employees who have been authorized by the Commissioners, upon recommendation of the Sheriff to participate in conference, official meetings, activities, examinations, and institutes directly related to the employee's work may be reimbursed for tuition fees, meals, lodging, and transportation, including tolls. The employee shall submit to the Commissioners a written estimate of all costs related to attendance at an approved function in order to receive a travel advance. Otherwise, the employee shall be reimbursed for actual expenditures after the fact. If the employee elects to travel to an approved function by car when the distance would normally, in the judgment of the Commissioners, necessitate air travel, he/she shall be reimbursed at whichever rate is lower.

3. Reimbursement Procedure. Actual reasonable expenses incurred away from the usual work place of employment in the performance of assigned work shall be reimbursed only when a receipt is submitted within thirty (30) days. For purposes of this paragraph the parties agree that the reasonable amount to be reimbursed for substantiated meal purchases while on duty shall be twelve (\$12) dollars. There shall be no reimbursement for liquor or entertainment.

ARTICLE 11 - HOURS OF WORK - CALLBACK/COURT TIME

1. Employees called back to work after their regular working day and after they leave the workplace, or employees required to appear in court or be available to the court on call in pursuance of their official duties when otherwise they would be off duty, shall be credited with a minimum of two (2) hours for such callback or court appearance or on call time for purposes of determining hours worked under Article 9, Section 12.

2. Employees receiving witness fees, court fees, or other compensation for time spend attending court proceedings or waiting and who are also compensated by the County for such time shall assign to the County or promptly surrender to the County when received any and all such payments. The employee shall furnish to the Commissioners the original or copy of any official voucher showing the amount received or to be received, unless arrangements have been made by the employee for any payments to be sent directly to the Commissioners.

ARTICLE 12 - EVALUATION

1. Responsibility. The performance of all employees shall be frequently and fairly evaluated by the Sheriff by the end of any probationary period and not later than May 31 of each year thereafter, unless May 31 is less than ninety (90) days after the end of the probationary period, in which case the employee's next evaluation shall be completed by the following May 31. Step increases shall take effect on July 1 of each year following satisfactory evaluation.

2. Procedure. Upon review of each employee's performance, the Sheriff shall submit a complete evaluation report to the Commissioners. Written evaluations shall contain the department head's recommendation whether:

- a. The employee should be advanced one or more steps in grade with the number of steps recommended.
- b. The employee should be promoted in classification and grade with the new classification, grade, and step recommended.
- c. The employee should remain at his/her current classification and salary level.
- d. the employee is in need of in-service training or staff improvement programs.
- e. The employee should be reassigned or dismissed.
- f. The employee's performance and conduct has been satisfactory or unsatisfactory.

If the employee is to be advanced more than a single step, or if the employee is to be promoted to a new classification, and if the advancement or promotion is the second within a one (1) year period, the written evaluation must clearly state the circumstances warranting such action and demonstrate that all qualifications for the new classification are met. No advancement or promotion shall be executed without receipt of a written evaluation from the Sheriff. All salary scale increments shall be authorized on a merit basis. Annual step increases shall not be considered automatic. All advances, promotions, salary scale increments, and decrease in salary because of change of classification shall be approved by the Commissioners.

3. Unsatisfactory Evaluation. Any employee receiving an unsatisfactory evaluation shall be required to serve a probationary period of three (3) consecutive months, during which reasonable remedial measures shall be pursued by the Sheriff to enable to the employee to improve his or her performance to a satisfactory level. if a subsequent evaluation at the conclusion of this probationary period also indicates unsatisfactory performance or conduct, the employee shall be demoted, suspended, or dismissed as deemed appropriate by the Sheriff, with the approval of the Commissioners, subject to 30-A M.R.S.A. § 501. Notwithstanding any other provision of this contract, any employee who is evaluated as being unsatisfactory in the performance of his or her job in two or more consecutive evaluations (subject to the fair evaluation requirements of paragraph 1) shall be subject to discharge by the Sheriff without further remedial action or lesser discipline.

ARTICLE 13 - WORKING RULES - DISCIPLINE AND DISCHARGE

1. The Employer will furnish each employee with a copy of all existing work rules and revisions to working rules as soon as practicable after revisions are made.

2. When existing work rules are changed or new rules are proposed, they shall be posted prominently on bulletin boards for a period of ten (10) consecutive work days, whenever possible, before becoming effective. Objections to any proposed work rules shall be made in writing by the association Steward to the Sheriff, who shall have the responsibility for reviewing such objections. A work rule, as posted, may be the subject of a association grievance beginning at Step 1 within thirty (30) work days after posting of the work rules. Pending resolution of any such grievance, employees shall act in accordance with the disputed work rule.

3. Discipline and Discharge. The reasons listed below, without intending to be exclusive and without purporting to limit the provisions of 30-A M.R.S.A. § 501, are deemed by the parties to be just cause for discipline, up to and including discharge:

- a. Drinking on the job or arriving at work while under the influence of intoxicating beverages or drugs (excluding prescription drugs not impairing driving or working ability), or bringing same on job.
- b. Repeated or serious insubordination.
- c. Being repeatedly late or tardy after written warning.
- d. Malicious damage to County property.
- e. Conviction of a serious crime or one involving moral turpitude.
- f. Violation on the job of any State or municipal laws that substantially impairs or endangers the safety of the public.
- g. Theft or dishonesty relating to employment.
- h. Failure to adequately perform all assigned duties.
- i. Deliberate disobedience of a proper and reasonable instruction from a supervisor.
- j. Theft of property or destruction or malicious abuse of personal property of other employees or that of the County.
- k. Absence without leave.
- l. Knowingly giving false statements to a supervisor or the public or knowingly falsifying public record.
- m. Accepting gifts or gratuities as an inducement for the performance of official duties.

- n. Exerting unlawful influence or pressure to secure promotion, reclassification, leave, increased pay, or other benefits.
- o. Fraudulent use of leave.
- p. Willful violation of established policies or procedures.

So-called progressive discipline concepts need not be followed when the misconduct involved is either serious or part of a pattern of repetition of similar misconduct.

4. Non-probationary employees will not be disciplined or discharged without just cause. Notwithstanding any other provision of this contract, any employee who is evaluated as being unsatisfactory in the performance of his or her job in two or more consecutive evaluations (subject to the fair evaluation requirements of Article 12, paragraph 1) shall be subject to discharge by the Sheriff without further remedial action or lesser discipline.

ARTICLE 14 - STEWARDS - ASSOCIATION BUSINESS

1. Authorized officials of the Association may have reasonable access to the Employer's premises during working hours or as otherwise permitted by the Employer for the purpose of meeting with the Employer or the employees to adjust disputes, investigate working conditions, and collect dues, provided there is no disruption of the workplace or interruption of the Employer or employees' working schedule. Upon their arrival, such officials will as a courtesy make their presence known and identify themselves to the Employer.

2. The Employer recognizes the right of the association to designate Shop Stewards and alternates. The authority of Shop Steward and Alternates so designated by the association shall be limited to and shall not exceed the following duties and activities:

- a. The investigation and presentation of grievances in accordance with the provisions of the collective bargaining agreement;
- b. The collection of dues when authorized by appropriate local association action;
- c. The transmission of such messages and information which shall originate with and are authorized by the local association or its officers, provided such messages and information have been reduced to writing, insofar as possible during non-working time.

3. The Employer shall provide and maintain a bulletin board at a location deemed suitable by the Employer on the premises. The association shall limit its use of the bulletin board to official association business such as meeting notices and association bulletins. The Employer must approve any other item to be posted before it is posted and may remove any item not so approved.

4. Stewards or Alternates may take up grievances with the Employer as they occur without loss of pay, and if a meeting is scheduled during working time at the request of the

Employer, the Steward or Alternate shall be paid for time spent attending such meeting. Insofar as possible, Stewards and Alternates will process grievances during non-working time and as soon as possible after the grievance is presented. Subject to the discretionary advance approval of the Sheriff, Stewards may be excused from duty for up to five (5) days per year, without pay, for attending to association business or for association-sponsored educational programs.

5. The association shall have the right to use County facilities for association meetings upon ten (10) days advance written request to the Commissioners (unless waived by the Commissioners), who shall not unreasonably withhold their approval of such requests. The association and its representatives will be responsible for insuring that the security of the building and its contents is maintained and that all facilities are left in the same condition as they were found.

ARTICLE 15 - MEDICAL INSURANCE AND OTHER BENEFITS

1. Social Security. All full-time employees shall participate in Social Security as provided by law.

2. Workers' Compensation. The County shall provide Workers' Compensation Insurance coverage for all employees as specified by law. The rate of contribution shall be determined by the insurance carrier, provided, nonetheless, that the Commissioners reserve the right in their sole discretion to elect to self-insure. When receiving Worker's Compensation benefits, employees will continue to accrue seniority and enjoy insurance and other benefits for up to twelve (12) months.

3. Public Employees Retirement System. All full-time regular employees, except elected or appointed officials, may participate in the Public Employees Retirement System, at the employee's election, under Regular Plan A (25 years service/age 60) for civilian dispatchers and other civilian personnel and Special Plan #2 (25 years service/no age) for commissioned personnel, effective for persons hired on or after July 1, 1997. Participants and the County shall contribute at the level determined annually by the Public Employees Retirement System, according to the plan and level of benefits selected by the Commissioners.

4. Medical Coverage.

A. The County shall participate in an insurance plan providing medical and surgical coverage and, in addition, major medical coverage to a maximum of \$1,000,000. Each employee who has no coverage available from another source without cost to the employee shall be entitled to a POS plan, except that the employee shall be required to pay by means of regular periodic payroll deductions the following percentages of the total annual premium for Plan C. All employees shall convert to Plan C coverage by October 1, 2011.

Coverage Level	2011	2012
Single	15%	15%
Parent with dependent children	15%	15%
Full family	15%	15%

If for any reason the current medical insurance plan is discontinued by the Maine Municipal Employees Health Trust, the Commissioners agree to consult with the Association's Representatives before changing the medical insurance plan. The Employer may require written assurances from the employee that the employee is eligible for insurance coverage hereunder. The employee share of such premiums shall be paid weekly.

B. If any Employee shall waive the right to County insurance in writing, and furnish written proof of insurance from another source, the County shall pay to said employee (on a weekly installment basis) the sum of (i) Two thousand dollars (\$2,000) if the employee was last receiving single coverage, (ii) Two thousand five hundred dollars (\$2,500) if the employee was last receiving parent with dependent child or children coverage, and (iii) Three thousand five hundred dollars (\$3,500) if the employee was last receiving full family coverage, but in each case only if the waiver is made effective for the month of January and the entire calendar year thereafter. If the waiver is made effective after January, then the cash payment to the employee in lieu of health insurance shall be pro rated at the rate of one twelfth of the annual total for each full month during the calendar year when the employee receives no health insurance coverage through the County. For newly hired employees, the amount of the payment in lieu of insurance coverage under this paragraph shall be based on the coverage that the employee would be eligible to receive if the employee received insurance through the County. It is understood and agreed that an employee's election under this paragraph to discontinue health insurance coverage through the County is irrevocable for the entire calendar year in which it takes effect. No election may be made to withdraw from County provided insurance after the month of September.

C. Commencing with the first pay period following July 1, 1992, the commissioners will also provide at no cost to the employee dental insurance for each employee (and for the employee's family while the employee remains employed by the County.

Employees hired before August 29, 2011, who retire shall be entitled to health insurance paid for by the County at the time of retirement, provided they have had continuous full time service with the county for the past 8 years and are collecting benefits under the Maine Public Employees Retirement System, Social Security, or both. For eligible employees who retire under this contract the county will pay the full cost of the insurance premiums for the retired employee and for his or her spouse, if any, provided the employee covered his or her spouse for the last eight consecutive years prior to retirement. If the employee predeceases his or her spouse, the employee's surviving spouse may elect to continue to receive the health insurance under the county plan with the understanding that the spouse will be required to pay (100%) of the premium. Employees hired on or after August 29, 2011, shall not be entitled to health insurance paid for by the county after their retirement.

Health insurance premiums shall not be prorated for employees out of pay status due to forced closing of the County offices (i.e. day after Thanksgiving) and for up to five (5) days absence for those employees legitimately absent without sick leave.

Employees choosing to participate in the vision care section under the plan must pay the full cost of any premium

D. The County will maintain a Section 125 plan, so as to permit employee contributions and

employer payments to be before taxes.

E. All employees agree to participate in a health assessment & wellness program as established by the County Commissioners.

5. Group Life Insurance. The County shall participate in a group life insurance program. All employees shall be covered in the amount of the next round thousand dollars above the employee's annual pay. In instances of accidental death, the benefit shall be double the amount of the life insurance. Participation in the group life insurance plan shall be contingent upon participation in the Public Employees Retirement System. The County shall pay the premium established by the Public Employees Retirement System.

6. Meal Breaks. A thirty (30) minute meal break shall be granted during each regular workday or shift. On duty corrections personnel and dispatchers shall be allowed to eat at the jail facility, but only during regularly scheduled meals, at no cost. Employees are on duty during such period and subject to recall by the Sheriff or their supervisor.

7. Other Work Breaks. Work breaks shall be granted at a rate of fifteen (15) minutes for every four (4) hours worked, subject to the discretion of the Sheriff with respect to scheduling. Employees are on duty during such breaks and subject to recall by the Sheriff or their supervisor.

8. Damage to Personal Effects. Unless the employee is otherwise reimbursed by insurance or other collateral source, the County will pay a reasonable amount for any damage to an employee's personal clothing or personal effects when such damage occurs while the employee is on duty as a direct result of the performance of such duties.

9. Acting Grade Pay. When the Sheriff or chief deputy specifically assigns an employee the full responsibility of a higher grade for a period in excess of eleven (11) consecutive working days, the employee shall be paid at the rate for the acting grade retroactively and for so long as thus assigned if such rate results in an increase over his/her usual earnings.

10. Trading Time. The Employer shall continue the practice of permitting employees to substitute for one another on regularly scheduled tours of duty (or for some part thereof) in order to permit an employee to absent himself or herself from work to attend to purely personal pursuits, provided the employer shall not be required to permit trading if it would result in overtime. The trading of time shall have no effect on hours of work for overtime purposes if the following criteria are met:

- a. The trading of time is done voluntarily by the employees participating in the program and not at the behest of the Employer.
- b. The reason for trading time is due, not to the Employer's operations, but to the Employee's desire or need to attend to personal matters.
- c. The period during which time is traded and paid back shall be the 14 day cycle provided in Article 9, Section 12.

The trading of time shall be limited to personnel with comparable training and experience and shall be at the discretion of and with prior approval subsequently confirmed in writing of the Sheriff or chief deputy.

11. Uniform Allowances. The County shall pay the actual cost of purchasing uniform clothing and shall appropriate up to \$ 600 per Level 2 employee to maintain and replace uniform clothing, subject to prior authorization by the Sheriff and Commissioners, except that the appropriation for Law Enforcement and Transport Officers shall be \$700 and for uniforms issued to new employees \$675. The uniform clothing allowance for the detective, civil process supervisor and civil process servers shall be \$750 per year. These amounts shall not be increased during the term of this contract.

Administration of the Uniform Policy shall be through the Labor/Management Committee, which is made up of the Sheriff, Public Safety Director, Jail Administrator and three elected Association representatives.

Uniform items shall be provided by the County, and the employee is responsible for keeping the complete uniform clean and in good repair and appearance. Subject to approval of the Sheriff and approval of the Commissioners, the County will replace any item damaged or worn beyond repair. Employees shall replace items lost or damaged as a result of their own deliberate acts or negligence. Upon separation from service, an employee shall return his or her uniform to the County in good condition, reasonable wear and tear excepted, and upon failure by the employee to do so, the County may withhold from wages or other monies due the employee the cost of replacing the same. The employee shall sign a written receipt and agreement to the foregoing effective when employee's uniform or replacement items are issued. In any dispute over uniform return, the employer agrees to meet with the employee and steward upon request in an effort to resolve the dispute informally before imposing any sanction, but this informal process shall not be a grievance nor be deemed to subject any issues to the grievance procedure that would not otherwise be so subject.

12. Continuing Education in Law Enforcement. The employer agrees that continuing education for law enforcement and corrections personnel can be of value in preserving levels of competence and skill. The employer agrees to continue to provide in-service training for corrections personnel employed in the jail in accordance with past practices designed to permit corrections personnel to meet the minimum continuing education requirements established by the Maine Criminal Justice Academy pursuant to the Maine law. With respect to other law enforcement and corrections personnel, the employer agrees to consider providing continuing education and training for such personnel to the extent practicable within the financing constraints of the County and bearing in mind the need for the services of the employees involved. Any employee required to attend in-service training sessions when not normally scheduled for duty shall earn one and one-half (1 ½) hours of compensatory time or overtime, as the case may be, for every hour spent attending such in-service training sessions.

13. Special Details. Sheriff's Departments personnel working special details, such as security at dances, sporting events, private functions, construction projects, and the like, shall be paid a flat hourly rate of \$37.00 per hour (or such greater rate as is required to comply with overtime pay laws and contract provisions) for a minimum of four hours for each such special

detail. Such special details shall be assigned on a rotating basis following the seniority list required under Article 22, provided that if a detail must be filled within twenty-four hours, then in that case the Employer need call or attempt to call the employees on the list at one primary number before being free to assign the detail out of order or from reserves or others not on the list in order to fill it in a timely manner. In any case, an employee shall not refuse overtime assignments with the Employer in order to take special details, but shall first perform the duties required by the Employer that take precedence over special detail work.

14. Personnel Files. Employees shall have the right to review the contents of their individual personnel files during normal business hours at the place where such files are normally kept. They have the non-cumulative right to copy up to ten pages contained in the personnel file per year without charge and shall further have the right at their expense to copy additional pages contained in the personnel files.

15. Credit Union. If payroll deductions for a savings plan are permitted for County employees generally, such as to a credit union, then unit employees shall likewise be permitted to elect such deductions on the same basis.

ARTICLE 16 - AVAILABILITY OF AGREEMENT

The Employer will furnish each present employee with a copy of the collective bargaining agreement.

The Employer will also furnish all new employees with a copy of the collective bargaining agreement upon completion of their probationary period.

ARTICLE 17 - RESIGNATION

Upon the discharge of an employee, the Employer shall pay to the employee all money due to the employee. Upon resignation of an employee, the Employer shall pay to the employee all money due to the employee, on the payday in the week following such resignation. In the event an employee resigns, he shall have a forty-eight hour period in which to rescind his resignation in writing.

ARTICLE 18 - SANITARY CONDITIONS

The Employer agrees to maintain a reasonably clean, sanitary washroom having hot and cold running water and with toilet facilities, unless otherwise mutually agreed. Employees shall use diligent efforts to keep the washroom clean and shall place in appropriate waste baskets litter or trash from food, snacks, or other items brought into the County Building or return empty beverage containers to appropriate racks to maintain sanitary conditions. Nothing in this Article shall be applied to limit the control of the Commissioners in their discretion over the facilities or quarters to be used by employees in the performance of their work.

ARTICLE 19 - WAGES

All employees included within the bargaining unit shall be paid compensation for work performed in accordance with the hourly wage rate schedules, which is Schedule A to this

Agreement (except as provided in Article 5, Probationary Period), subject to the limitations and adjustments herein provided. Wages shall be paid weekly in arrears, with pay periods to end with the last duty shift commencing Thursdays. Wage steps based on years of service shall be granted as of anniversary dates subject to Article 12 (evaluation) and the salary scale notes.

ARTICLE 20 - UNION SECURITY

1. Membership in the Association is not compulsory. The Association is required under this Agreement to represent all of the employees in the bargaining unit fairly and equally without regard to whether or not an employee is a member of the Association. The terms of this Agreement have been made for all employees in the bargaining unit and not for members in the Association.

2. The Employer shall deduct regular weekly dues, benefit premiums or fees (including service fees and initiation fees), upon receipt of a signed authorization from each employee (a copy of which is to be retained by the Employer) and a certified statement from the Secretary-Treasurer of the Association as to the amount for dues and fees. Such authorization shall be for the life of this Agreement and shall be continued thereafter if an Agreement exists between the Employer and the Association, unless an employee notifies the Association in writing no more than twenty (20) days and not less than ten (10) days before the expiration of the Agreement of his desire to revoke his authorization.

3. The Employer shall forward such dues, contributions and fees collected to the Secretary-Treasurer of the Association before the fifteenth (15th) day of the month following the month in which deductions were made.

4. Delinquent Dues. Upon notification by the Association of delinquent dues or fees, the Employer shall deduct for delinquent dues or fees in addition to deduction for regular dues or fees, provided the employee has in writing authorized such deduction.

5. For employees hired into a permanent position after December 31, 2003, it shall be a condition of employment that said employees either (a) join the association or (b) agree to pay their fair share toward the association's cost of collective bargaining, contract administration, and the adjustment of grievances as outlined in this article. The association shall establish said fair share annually not to exceed 90% of the full association dues and shall notify the county promptly as to the percentage and dollar amount of said fair share. Said employees shall have ten (10) days after completion of their probationary period within which to join the association or to agree to pay the fair share amount.

6. The association shall establish a bona fide internal association procedure to allow non-member employees in the unit to challenge the level of the fair share deduction established hereunder. In the event of any challenge to the fair share provision, the county shall not be required to discharge any employee for failure to comply with this provision until after the employee(s) have exhausted their internal association remedies and so long as there is any litigation pending. After such exhaustion and in the absence of any pending litigation, the county shall provide any employee who has not elected to join the association or to pay the fair share with written notice that the employee has thirty (30) days to make such an election or be discharged from service. Any discharge under this provision is reviewable only in court and is

not grievable or arbitrable. The association agrees that no part of the fair share fees paid under this article shall be used for political purposes. The association agrees to comply with the procedures established by the United States Supreme Court decision in Chicago Teachers Union Local No. 1, AFT, AFL-CIO v. Annie Lee Hudson, decided March 4, 1986, for handling fair share claims.

7. Upon receipt of a written authorization card from the employee, the county will deduct either the full association dues or the fair share fee as indicated. The county has no obligation to pay the association any dues or fee payments for an employee if the employee has not signed said authorization card.

5. The Association shall indemnify and save the Employer harmless against all claims and suits which may arise by reason of any action taken in making deductions of said dues, contributions and fees and remitting the same to the Association pursuant to this Article.

ARTICLE 21 - GENERAL CONDITIONS OF EMPLOYMENT

As a condition of employment, employees shall, upon request, submit to a physical examination by a physician selected by the Employer, and the Employer shall pay for such examination. However, an employee may have the physical exam by a physician chosen by the employee, but the Employer will pay only as much of that physician's charges as would be equal to the charge for a physical exam made by the physician designated by the Employer. If x-rays are required by the Commissioners, the cost of them shall be covered by hospitalization insurance or paid by the Employer. Any additional examinations required by the Employer shall be at the Employer's expense. If an employee shall be ill or disabled or otherwise unable to report to work for twelve months or longer, and such illness or disability is not job related, the employee's employment shall automatically terminate.

ARTICLE 22 - SENIORITY

1. A seniority list for the purpose of reduction in force and for other purposes provided herein shall be established naming all the employees covered by this Agreement, with the employee with the greatest seniority (years of service) with the County listed first. Seniority shall be based upon the employee's last date of permanent hire in a unit position with the County. Seniority, for the purposes of this Agreement, shall be interpreted to mean length of continuous service only. For employees reporting to work on the same day at the same time, seniority shall be based on the toss of a coin. Nonetheless, the Seniority List shall also provide an entry for informational purposes for the date of assignment to current position, which date controls timing of evaluations.

2. In addition to controlling order of layoff of qualified employees, seniority will be a major factor in all decisions pertaining to vacancies and promotion, provided that qualifications and other relevant factors are equal. In scheduling vacation time, compensatory time, or other leaves, and in assigning special details, seniority shall be considered along with other relevant factors.

3. The initial seniority list shall be brought up-to-date on January 1 of each year, and posted thereafter on bulletin boards for a period of not less than thirty (30) days, and a copy of

same shall be delivered to the Steward(s). Any objection to the seniority list, as posted, must be reported to the Employer within ten (10) days from the date posted or it shall stand accepted as posted. The seniority list shall be revised as needed when changes occur, but not less frequently than quarterly.

4. Loss of Seniority. An employee shall lose his or her seniority if he or she:
 - a. resigns from his/her employment;
 - b. is discharged;
 - c. is absent from work without just cause or without notifying Employer, if reasonably possible;
 - d. is laid off and not recalled for work within three (3) years from the date of layoff;
 - e. accepts a position outside of the Employer's service;
 - f. accepts a position outside of the bargaining unit but within the Employer's service and does not return to a vacancy within the bargaining unit for a period of six (6) months beginning with the date he/she left the position in the bargaining unit;
 - g. fails to notify the Employer, within three (3) calendar days of the receipt of a notice of recall, if such notice has been mailed to the last known address, of the intent to return to work, unless extenuating circumstances beyond the control of the employee prevent the employee from doing so.

ARTICLE 23 - DURATION OF AGREEMENT

This Agreement shall be effective as of the first day of January 2011, and as of final ratification by both parties and signing, and it shall remain in full force and effect until December 31, 2012.

ARTICLE 24 - EMPLOYMENT STANDARDS

It is mutually agreed that employees shall regard themselves as governed by the highest ideals of honor and integrity in all their public relationships in order that they may merit the respect and confidence of the general public. The employees agree that they will individually and collectively perform efficient work and service and will use their best efforts to protect the County from vandalism and to advance the safety and the interests of the public.

ARTICLE 25 - MANAGEMENT RIGHTS

Except as otherwise expressly provided in this Agreement, the operation and management of the affairs and services of the County, the supervision and direction of all

employees, and any and all other management rights and prerogatives are reserved by and vested exclusively in the Commissioners and their agents, including, without limitations, their authority to establish a County Personnel Board under 30-A M.R.S.A. § 501 and following, of the Maine Revised Statutes. Notwithstanding anything in this Agreement to the contrary, the Employer may take any action or may refrain from any action as reasonably believed by the Employer necessary to comply with the laws of the United States or of the State of Maine from time relating to County government or to employment after notice to the Association.

ARTICLE 26 - COMPLETENESS OF AGREEMENT

This Agreement represents the entire Agreement between the parties, who agree that all matters that were or might have been the subject of negotiations have been fully discussed and resolved as expressed herein, and they mutually waive all bargaining rights during the term of this Agreement.

ARTICLE 27 - EXISTING BENEFITS AND SCHEDULES

1. Existing working conditions and benefits in effect immediately prior the commencement of this agreement will not be diminished or reduced.

2. The Commissioners agree, except in cases of emergency, not to make any permanent change in jail or law enforcement work schedules without first meeting and consulting with the association.

ARTICLE 28 - DEFECTIVE EQUIPMENT

The Employer shall not require any employee to take out on the street or highways any vehicle that is not in safe operating conditions or equipped with the safety appliances prescribed by law. It shall not be a violation of this Agreement for an employee to refuse to operate such equipment unless such refusal is unjustified.

ARTICLE 29 - PROMOTIONS

Promotional evaluation and recommendation will be made by the Sheriff based on past evaluation of performance and conduct records, written and oral examinations, plus initiative, ability to effectively complete assignments, ability to effectively communicate information both orally and through the medium of record systems, ability to confront and deal effectively with the public in all relationships, ability to lead and supervise others, the ability to get along with fellow employees, and seniority. The evaluation and recommendation must be unbiased and must be based on the fair, impartial judgment of the Sheriff, supported with written personnel records and evaluations, documented complaints, and similar facts. The final decision with respect to promotion shall be reserved to the discretion of the Commissioners. All promotional exams documents and procedures shall be submitted to the Commissioners and are subject to their approval. During the term of this agreement, the parties shall discuss (but not negotiate) in the labor/management relations committee the concept of "posts" and assignments and whether the Sheriff should consider such assignments promotions.

ARTICLE 30 - CLASSIFICATION CODE AND RANKS

1. Position Classification and Description. A detailed description shall be maintained in the Commissioner's office of each position in the personnel system. Each description shall include rank (where applicable), title, qualifications, supervisor, employees supervised, major responsibilities, approximate percent of time expended in each activity, and normal workweek. A classification shall comprise one or more positions that are comparable in the essential character of their duties by virtue of the degree and nature of responsibility. All positions assigned the same classification shall be given identical salary scale pay grade assignments under Schedule A. Position titles shall be descriptive of the functions performed. Position descriptions shall accurately reflect the duties performed as well as the responsibilities inherent in each position.

2. Review and Reclassification of Positions. Each position shall be reviewed at least once every two years by the Commissioners and the Personnel Director or Officer and reclassified if warranted in their judgment.

3. Reclassification Based Upon Evaluation. An employee may be reclassified as a result of an employee evaluation following procedures outlined in Article 12.

4. Creation of New Positions or Abolition of Existing Positions. The Commissioners reserve the right to establish or abolish positions, after giving notice to the association.

ARTICLE 31 - INVESTIGATION OF EMPLOYEE CONDUCT

1. Any employee whose conduct is being investigated by the Employer as a result of citizen complaints or otherwise shall, to the extent practicable without compromising the effectiveness of such investigation: (a) be entitled to reasonable notice of the charges against him/her, (b) be given a reasonable opportunity to respond to them, and (c) be afforded due process of law.

2. When an employee is called into a supervisor's office for the purpose of administering discipline to that employee, the employee has the right (unless waived in writing) to have a association representative present.

3. No disciplinary action shall be taken based upon citizen complaint(s) against an employee unless, before such disciplinary action is taken, the complaint is put in writing by the complainant or stated in a written report by the supervisor or other officer receiving or investigating the complaint.

4. The parties agree that the Androscoggin County Sheriff's Department and all its functions are and shall be a drug free workplace. The Sheriff shall have the authority at any time, at his discretion, with or without reasonable suspicion, to require any employee to submit to a random test for the presence of any controlled substance, including but not limited to alcohol, marijuana, cocaine, amphetamines, phencyclidine (PCP), or opiates. In exercising this authority, the Sheriff shall establish and from time to time may modify a procedure for testing to assure that appropriate sampling methods are used by qualified personnel and that the results are reliably reported, consistent with standards such as National Institute on Drug Abuse

(NIDA) guidelines or equivalent standards. A positive test result or the refusal to submit to and fully cooperate with testing or retesting, shall be grounds for discipline or discharge under Article 13.

5. No member of this association shall be tasked with conducting an internal investigation of another member of the same bargaining unit.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals to this agreement effective as of the first day of January 2011, for employees employed on the date this agreement is signed by all parties.

FOR THE EMPLOYER:

FOR THE ASSOCIATION:

ANDROSCOGGIN COUNTY
COMMISSIONERS

By: _____

By: _____

SCHEDULE A

Androscoggin County Pay Scales

	2011	2012
1 (less than one year service)	\$13.82	\$14.10
2 (less than three years)	\$14.86	\$15.16
3 (less than five years)	\$17.07	\$17.41
4 (less than ten years)	\$17.35	\$17.70
5 (less than fifteen years)	\$19.26	\$19.65
6 (fifteen years or more)	\$19.71	\$20.10
7 (nineteen years or more)	\$20.37	\$20.78
Police Academy Hourly Addition	\$1.25	\$1.25
Night Shift Hourly Addition	\$0.25	\$0.25
Corporal Hourly Addition	\$1.00	\$1.00
Sergeant Hourly Addition	\$2.00	\$2.00
EMT Hourly Addition	\$0.10	\$0.10
Associate Degree Hourly Addition	\$0.20	\$0.20
B.A./B.S. Hourly Addition	\$0.40	\$0.40
M.A./M.S. Hourly Addition	\$0.60	\$0.60

Notes to Salary Scales

1. Based on classification plan from time to time established by the Commissioners and the rank and/or grade assigned to employee's position under such plan.

2. Annual steps earned in a calendar year, will be effective the first pay period following July 1 of that calendar year, but subject to Article 12. Provided, however, that an employee who transfers to another position in the same or a lesser grade within the same department (meaning for this purpose the same County budget account) shall start in such a position at his or her current letter step, unless the transfer was made for cause. Employees promoted in rank/grade shall thereafter be evaluated as of July 1.

3. Newly hired employees shall be credited by the Sheriff for up to eight (8) years of previous law enforcement experience if hired in a law enforcement position, or up to eight (8) years of previous corrections experience if hired in a corrections position, or up to eight (8) years of previous dispatch experience if hired in a dispatch position, but only for experience serving in a federal, state, or local law enforcement, dispatch or corrections service deemed by the Sheriff comparable to the operations of the County. When granted by the Sheriff, credit shall be granted in full year increments. The determinations made by the Sheriff shall be final and not subject to the grievance procedure. If a person is hired with credit for prior experience

under this paragraph and then later changes jobs within the County, transferring for example from law enforcement to corrections, the credit for years of experience before hiring with the County shall be eliminated and the person shall thereupon be credited only with years of employment experience with the County.

4. The night shift differential applies to corrections officers assigned to work in the jail, communications personnel, and patrol officers. The Police Academy hourly addition applies to the MCJA police academy (formerly twelve weeks and now eighteen weeks) and only for employees assigned to law enforcement functions (*i.e.*, patrol, detective, or special details).

Androscoggin County
Communications/Dispatch
2013 Fee for Service

Municipality	Population	PSAP	Police	Fire/EMS	TOTALS
Durham	3848	\$ 7,696.00			
Greene	4350	\$ 8,700.00		\$ 906.25	
Leeds	2326	\$ 4,652.00			
Lisbon	9009	\$ 18,018.00			
Livermore	2095	\$ 4,190.00		\$ 5,237.50	
Livermore Falls	3187	\$ 6,374.00	\$ 19,600.05	\$ 7,967.50	
Mechanic Falls	3031	\$ 6,062.00	\$ 18,640.65	\$ 7,577.50	
Minot	2607	\$ 5,214.00		\$ 6,517.50	
Poland	5376	\$ 10,752.00			
Sabattus	4876	\$ 9,752.00			
Turner	5734	\$ 11,468.00		\$ 14,335.00	
Wales	1616	\$ 3,232.00			
		\$ 96,110.00	\$ 38,240.70	\$ 42,541.25	\$ 176,891.95
PSAP/\$2.00 per capita					
Police/\$6.15 per capita					
Fire/EMS/\$2.50 per capita					

Fee Schedule Approved by County Commissioners on 10/17/12

All communities paid

Response to #1

ANDROSCOGGIN COUNTY
Communications Staffing

	2013 Salary	MPRES County Share 5.3%	SS	Dental Ins County Annual Cost	Health Ins Health Ins Monthly Cost	Health Ins County Monthly Cost	Workers' Comp
1078 Communications							
Sgt.	\$ 45,032.00	\$ 2,927.08	\$ 3,444.95	\$ 492.60	Single	\$ 7,174.36	\$ 288.20
Dispatcher	\$ 41,808.00		\$ 3,198.31	\$ 1,427.28	Family	\$ 16,090.56	\$ 267.57
Dispatcher	\$ 29,848.00	\$ 1,940.12	\$ 2,283.37	\$ 1,427.28	Family	\$ 16,090.56	\$ 191.03
Dispatcher	\$ 32,156.00	\$ 2,090.14	\$ 2,459.93	\$ 492.60	Single	\$ 7,174.32	\$ 205.80
Dispatcher	\$ 37,336.00	\$ 2,426.84	\$ 2,856.20	\$ 492.60	Single	\$ 7,174.32	\$ 238.95
Dispatcher	\$ 36,213.00	\$ 2,353.85	\$ 2,770.29	\$ 1,427.28	Family	\$ 16,090.56	\$ 231.76
Dispatcher	\$ 29,848.00	\$ 1,940.12	\$ 2,283.37	\$ 492.60	Single	\$ 7,174.32	\$ 191.03
Dispatcher	\$ 37,232.00	\$ 2,420.08	\$ 2,848.25	\$ 1,427.28	Family	\$ 16,090.56	\$ 238.28
Dispatcher	\$ 29,328.00	\$ 1,906.32	\$ 2,243.59	\$ 900.36	Emp w/Child	\$ 11,819.76	\$ 187.70
	\$ 318,801.00	\$ 18,004.55	\$ 24,368.28	\$ 5,759.64		\$ 69,794.68	\$ 2,040.33
Reserves	\$ 42,872.50		\$ 3,279.75				
Holiday	\$ 6,964.00	\$ 369.09	\$ 532.75				
Overtime	\$ 24,001.00	\$ 1,272.05	\$ 1,836.08				
Vacation	\$ 3,500.00	\$ 185.50	\$ 267.75				
Totals		\$ 19,831.19	\$ 30,304.60				

Response #3

SENIORITY LIST

Corrections and Law Enforcement

2013

1.	Laflamme, James	11/13/85	
2.	Fifield, Dale	09/04/88	
3.	Shostak, Michael	04/17/89	
4.	Juray, Thomas	07/01/91	
5.	Samson, Eric	10/17/93	
6.	Gagne, William	01/01/94	
7.	Jacques, James	01/01/94	
8.	Weeks, Clayton	05/22/94	
9.	Fournier, Martin	05/09/95	
10.	Levesque, Daniel	05/09/95	
11.	Kachnovich, Timothy	06/25/95	
12.	Feldman, Lane	05/05/96	
13.	Levesque, Robert	11/24/96	<i>Respatcher</i>
14.	Olivier, Donald	09/07/97	
15.	Roy, Eric	09/07/97	
16.	Bryant, Rielly	01/04/98	
17.	Martin, Anne	05/26/98	
18.	Littlefield, Reginald	07/05/98	
19.	MacMillan, Craig	07/05/98	
20.	Smith, Brian	11/22/98	
21.	Guay, Jon	06/27/99	
22.	Clevenger, John	07/16/00	
23.	Letourneau, Kevin	08/01/00	<i>Respatcher, Supervisor</i>
24.	Williams, Randy	08/06/00	
25.	Mason, Delbert	02/25/01	
26.	Carter, George	05/07/01	
27.	Carr, Jeffrey	03/24/02	
28.	Chaloux, Jason	07/16/02	
29.	Mathieu, Gerard	12/22/02	
31.	Harps, Troy	12/23/02	
32.	Guay, Ryan	08/11/03	
33.	Abbott, Johua k.	11/23/03	
34.	Cutting, Jennifer	01/19/04	
35.	Drake, Katie	01/25/04	
36.	Lajoie, Timothy	06/06/04	
37.	Murphy jr., Robert	11/08/04	
38.	Slivinski, Thomas	02/21/05	
39.	Lovering, Travis	03/20/05	

Response #4

SENIORITY LIST PAGE 2 CORRECTIONS AND LAW ENFORCEMENT			
40.	Campbell, Adam P.	06/12/05	
41.	Sampson, Dennis	06/19/05	
42.	Daisey, George	02/03/06	
43.	Prosser, Jeffrey	07/09/06	
44.	Dostie, Edith(permanent part-time)	07/09/06	
45.	Langelier, Victoria	09/10/06	
46.	Morissette, Lionel	09/10/06	
47.	Simmons, Charles	09/10/06	
48.	Goodwin, Anita	09/10/06	
49.	Jackson, Albert Randy	03/18/07	
50.	Fecteau, Travys	08/06/07	<i>Dispatcher</i>
51.	Drouin, Maurice F.	08/20/07	
52.	Thomas, Shane	07/21/08	
53.	Stevens, Timothy	05/24/09	<i>Dispatcher</i>
54.	Heskith, Eric	06/03/09	
55.	Nichols, Kevin	09/07/09	
56.	McCarthy, Joseph III	11/09/09	
57.	Freeman, Judith	11/30/09	
58.	Monzo, Melissa	04/26/10	
59.	Bradbury, Carole A	05/10/10	<i>Dispatcher</i>
60.	Chick, Josiah	06/08/10	
61.	Luce, Jeremy	08/08/10	
62.	Mulherin, Kevin	08/08/10	
63.	Carver, Carson	08/09/10	
64.	Langelier, James	09/05/10	
65.	Dugay, Nathan	03/06/11	
66.	Stones, Nicholas	04/10/11	
67.	Blais, Brian	12/11/11	
68.	Barnes, Richard II	01/22/12	
69.	Conklin, Matthew	02/19/12	<i>Dispatcher</i>
70.	Frree, Jennie	04/22/12	<i>Dispatcher</i>
71.	Gendron, Christopher	05/06/12	
72.	Gamache, Timothy	06/10/12	
73.	Kaherl, Sean	06/24/12	
74.	Barr, Victor II	08/05/12	<i>Dispatcher</i>
75.	Frisbie, Beth	08/19/12	
76.	Tripp, Toby	12/09/12	
77.	Morissette, John-Michael	05/19/13	
78.	Greenleaf, Michael	09/15/13	
79.	Farrington, Thomas	09/15/13	
80.			

9/20/13

Response #4

Request for Information on behalf of City of Auburn & Lewiston

Response to #9

3 email licenses & archiving \$180.00 Annual

4 anti-virus software \$ 60.00 Annual

**ANDROSCOGGIN SHERIFF DEPARTMENT
2013 OPERATIONS BUDGET
COMMUNICATION CENTER DISPATCHING
SHERIFF, POLICE, & FIRE DEPARTMENTS**

1078/3120... SALARIES & WAGES \$319,502.56

Salaries for 8 full-time dispatchers and 1 supervisor.

1078/3205... SALARIES & WAGES RESERVES \$34,834.00

Dispatch Shifts 32hrs x 52 wks = 1664hrs x \$12.25 per. hr.: **\$20,384.00**
Dispatch Reserve Training 200 hrs x \$12.25 per. hr.: **\$ 2,450.00**
New Res. Training 1200 hrs x \$10.00 per. hr.: **\$12,000.00**

1078/3215... HOLIDAY PAY \$ 12,892.00

8 Employees will work 11 holidays a year in the Dispatch Center.

1078/3230... OVERTIME \$39,724.00

Dispatchers vacation replacement: 1,000hrs x \$26.55 = **\$26,555.00**
Full-Time Training 8 hours x 9 emp. = 72hrs x \$26.55 = **\$ 1,911.60**
Training new employees 224 hrs x \$ 26.55 = **\$ 5,947.20**
Sick time replacement 25shifts x 8 hrs = 200 hrs x 26.55 = **\$ 5,310.00**

1078/3235... VACATION BUYBACK \$3,500.00

1078/4110... MEALS \$ 400.00

Dispatchers sent to training.

1078/4115... LODGING \$ 300.00

Lodging staff at training functions.

1078/4315... TELEPHONE \$ 4,636.00

1. Telephone line charges, E-911 784-5736. \$62.71 per month = \$752.52
2. 25% of local phone charges out of 1075 account
\$323.63 per. month x 12months = \$3,883.56per. year.

MAINE COUNTY COMMISSIONERS ASSOCIATION SELF-FUNDED RISK MANAGEMENT POOL

Malcolm L. Ulmer
Risk Manager

Board of Directors:

4 Gabriel Drive, Suite 2
Augusta, Maine 04330
207-894-7166 Telephone
207-221-1750 Facsimile

- Gary T. McGrane, Chair
Franklin County
- Norman L. Fournier, Vice Chair
Aroostook County
- George Jabar, II, Treasurer
Kennebec County
- Randall Greenwood
Androscoggin County
- Thomas S. Coward
Cumberland County
- Steven E. Joy
Hancock County
- Roger A. Moody
Knox County
- William B. Blodgett
Lincoln County
- Steven M. Merrill
Oxford County
- Peter K. Balducci
Penobscot County
- James D. Annis
Piscataquis County
- Charles E. Crosby, III
Sagadahoc County
- Lynda N. Quinn
Somerset County
- Amy R. Fowler
Waldo County
- Christopher M. Gardner
Washington County
- Sallie V. Chandier
York County

MEMBER COVERAGE CERTIFICATE

NAMED MEMBER: Androscoggin County

MAILING ADDRESS: 2 Turner Street, Auburn, Maine 04210

CERTIFICATE NUMBER: 13-MCCARP-01

COVERAGE PERIOD: January 1, 2013 to January 1, 2014 (12:01 a.m.)

MEMBER SINCE: October 1, 1989

This Member Coverage Certificate is comprised of the General Declarations and Limits and Section I - General Declarations and Limits, Section II - Property Coverage, Section III - Liability Coverage, Section IV - Crime Coverage, and Section V - Public Officials Liability Coverage, and further includes any Forms and Endorsements made a part hereof.

I. GENERAL DECLARATIONS AND LIMITS

IN RETURN FOR THE PAYMENT OF THE ANNUAL CONTRIBUTION, AND SUBJECT TO ALL THE TERMS, CONDITIONS AND EXCLUSIONS CONTAINED HEREIN, AS WELL AS TO THE MEMBERSHIP AGREEMENT, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS CERTIFICATE. THE COVERAGE AFFORDED IS ONLY WITH RESPECT TO SUCH OF THE FOLLOWING COVERAGES AS ARE INDICATED BY SPECIFIC CONTRIBUTIONS, OR INDICATED AS COVERED WITHOUT ADDITIONAL CONTRIBUTION. THE LIMIT OF THE POOL'S LIABILITY AGAINST EACH SUCH COVERAGE SHALL BE SUBJECT TO ALL THE TERMS AND CONDITIONS AS STATED HEREIN. THIS CERTIFICATE SHALL SERVE AS THE STATEMENT OF COVERAGE PROVIDED BY THE MAINE COUNTY COMMISSIONERS ASSOCIATION SELF-FUNDED RISK MANAGEMENT POOL REQUIRED BY 30-A M.R.S.A. §2255(1)(A).

Response #11

Named Member: Androscoggin County
Certificate Number: 13-MCCARP-01

II. PROPERTY COVERAGE

LIMITS

- A. Building & Contents Per Schedule / Coverage Document
 - B. Builders' Risk (completed value) Per Schedule / Coverage Document
 - C. Miscellaneous Property Coverage, including Per Schedule / Coverage Document
 - valuable papers and documents
 - electronic data processing (edp)
 - hardware
 - media (software)
 - extra expense
 - other miscellaneous property coverages
 - D. Automobile Physical Damage Per Schedule / Coverage Document
- Deductible: \$1,000 per occurrence

III. LIABILITY COVERAGE

- A. General Liability
- B. Law Enforcement Liability
- C. Host and/or Liquor Liability
- D. Automobile Liability
- E. Uninsured/Underinsured Motorists
- F. Incidental Malpractice
- G. Employee Benefit Liability *
- H. Watercraft Liability (for craft not exceeding 51 feet in length)

* Coverage on claims-made basis

LIABILITY LIMITS:

\$400,000 per occurrence combined single limit of liability for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act (14 M.R.S.A. §8101, et seq.). Coverage is limited to those areas for which governmental immunity has been expressly waived by 14 M.R.S.A. §8104-A, as limited by 14 M.R.S.A. §8104-B and 14 M.R.S.A. §8111. Coverage amounts for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act are limited to those specified in 14 M.R.S.A. §8105 and §8104-D. Liability coverage shall not be deemed a waiver of any immunities or limitation of damages available under the Maine Tort Claims Act, other Maine statutory law, judicial

Named Member: Androscoggin County
Certificate Number: 13-MCCARP-01

precedent, or common law. This coverage limitation for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act shall serve as the written statement required pursuant to 14 M.R.S.A. §8116.

\$2,000,000 per occurrence combined single limit of liability for all causes of action seeking tort damages pursuant to federal law or state law for which immunity or limitation of damages is not provided by the provisions of the Maine Tort Claim Act (14 M.R.S.A. §8101, et seq.).

Uninsured/Underinsured Motorists coverage is provided only in the minimum amounts required by 24-A M.R.S.A. §2902(2), as amended by P.L. 1999, Chapter 271, and 29-A M.R.S.A. §1605(1)(C)(2) and (3), said amounts being \$50,000 for injury to or death of any one person, and \$100,000 for one accident resulting in injury to or death of more than one person.

The total limit of liability for any one occurrence is \$2,000,000, regardless of the number or types of claims made or number of persons or organizations making such claims, subject to the restrictions of the preceding three paragraphs. The applicability of more than one line of coverage per occurrence shall NOT increase the total limit of liability.

The total limit of liability for all occurrences during the period of coverage resulting in claims made against the Member shall NOT exceed \$2,000,000 in the aggregate under this coverage section and Coverage Section V, collectively (see "Explanation" following Section V - PUBLIC OFFICIALS LIABILITY COVERAGE).

Deductible: None

IV. CRIME COVERAGE

LIMITS

- A. Money & Securities \$100,000 Per Occurrence / Aggregate ~
- B. Faithful Performance \$100,000 Per Occurrence / Aggregate
 - Employee Fidelity/
 - Counterfeit Papers/
 - Depositors Forgery

Deductible: \$1,000 per occurrence

V. PUBLIC OFFICIALS LIABILITY COVERAGE

- A. Wrongful Acts *

* Coverage on claims-made basis

LIABILITY LIMITS:

\$400,000 per occurrence combined single limit of liability for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act (14 M.R.S.A. §8101, et seq.). Coverage is limited to those areas for which governmental immunity has been expressly waived by 14 M.R.S.A. §8104-A, as limited by 14 M.R.S.A. §8104-B and 14 M.R.S.A. §8111. Coverage amounts for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act are limited to those specified in 14 M.R.S.A. §8105 and §8104-D. Liability coverage shall not be deemed a waiver of any immunities or

Named Member: Androscoggin County
Certificate Number: 13-MCCARP-01

limitation of damages available under the Maine Tort Claims Act, other Maine statutory law, judicial precedent, or common law. This coverage limitation for causes of action seeking tort damages pursuant to the provisions of the Maine Tort Claims Act shall serve as the written statement required pursuant to 14 M.R.S.A. §8116.

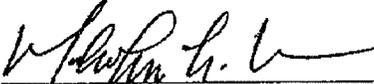
\$1,000,000 per occurrence combined single limit of liability for all causes of action seeking tort damages pursuant to federal law or state law for which immunity or limitation of damages is not provided by the provisions of the Maine Tort Claims Act (14 M.R.S.A. §8101, et seq.).

The total limit of liability for any one occurrence is \$1,000,000, regardless of the number or types of claims made or number of persons or organizations making such claims, subject to the restrictions of the preceding two paragraphs. The applicability of more than one line of coverage per occurrence shall NOT increase the total limit of liability. The total limit of liability for all occurrences resulting in claims first made against the Member during the period of coverage shall NOT exceed \$1,000,000 in the aggregate.

The total limit of liability for all occurrences resulting in claims first made against the Member during the period of coverage shall NOT exceed \$2,000,000 in the aggregate under this coverage section and Coverage Section III, collectively (see "Explanation" following this coverage section).

EXPLANATION: This explanation pertains to Coverage Sections III and V. The \$2,000,000 aggregate limit for all occurrences resulting in claims made against the member applies collectively to both coverage sections, such that the total aggregate coverage provided under both coverage sections shall not exceed \$2,000,000 for the period of coverage, regardless of the number of claims. Example: In 2013, County ABC has claims presented against it under Coverage Section V, which result in \$1,000,000 being paid on its behalf. In 2014, a claim is presented against County ABC under Coverage Section III for an occurrence which took place in 2013. There would be a maximum of \$1,000,000 of coverage available to County ABC for that claim and all other claims falling under Coverage Section III.

Deductible: None



Risk Manager

Coverage in this Member Coverage Certificate is not valid unless signed by the Pool's Risk Manager.

Androscoggin County
 Communications/Dispatch
 2015 Fee for Service

Municipality	Population	PSAP	Police	Fire/EMS	Total Revenue
Durham	3848	\$ 7,696.00			
Greene	4350	\$ 8,700.00			
Leeds	2326	\$ 4,652.00			
Lisbon	9009	\$ 18,018.00			
Livermore	2095	\$ 4,190.00		\$ 5,237.50	
Livermore Falls	3187	\$ 6,374.00	\$ 19,600.05	\$ 7,967.50	
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Minot	2607	\$ 5,214.00		\$ 6,517.50	
Poland	5376				
Sabattus	4876	\$ 9,752.00			
Turner	5734	\$ 11,468.00		\$ 14,335.00	
Wales	1616	\$ 3,232.00			
		\$ 85,358.00	\$ 38,240.70	\$ 41,635.00	\$ 165,233.70
PSAP/\$2.00 per capita					
Police/\$6.15 per capita					
Fire/EMS/\$2.50 per capita					

Fee Schedule Approved by County Commissioners on 9/3/14



City Council Information Sheet

City of Auburn

Council Workshop or Meeting Date: July 20, 2015

Order 56-07202015

Author: Derek Boulanger/ Jill Eastman

Subject: Central Fire Floor Apparatus Bay Floor Repair Project

Information: Potential safety concerns have arisen at the Central Fire Station involving the elevated slab utilized for parking fire apparatus and ambulances. Structural Engineers were retained to investigate the potential issues and recommend corrective measures. With careful coordination between 911 staff, The Fire Department, contractors and engineers, several tests and investigative work on the slab were performed. The work necessary to complete the repairs and work to prevent future issues were put out to competitive bid. The bid results are attached.

Advantages: Occupant safety, restore full use of floor, prolong the useful life of the building.

Disadvantages: N/A

City Budgetary Impacts: Reallocation of unexpended bond funds.

Staff Recommended Action: Public hearing and first reading. Second reading is to be held on August 3, 2015. Staff recommends passage.

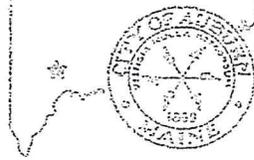
Previous Meetings and History: Presented at the 7/6/2015 Council meeting

Attachments: Memo including timeline of events, to Howard Kroll and Denis D'Auteuil.
Bid Tabulation for Repairs
Becker Structural Engineers Review of Bids (e-mail)
Cost Summary
Order: Reallocation of Bond Funds

City of Auburn, Maine
"Maine's City of Opportunity"

Financial Services

MEMO



To: Howard Kroll, City Manager
Denis D'Auteuil, Assistant City Manager
From: Derek Boulanger, Facilities Manager/ Purchasing Agent *DB*
Date: May 1ST, 2015
Re: Central Fire Apparatus Bay Floor Repair Project.

This Memo is intended to provide an update on the testing, potential impact on operations, and repairs needed on the apparatus bay floor at Central Fire. Below is a timeline of the events, results of the testing and analysis, and recommendation to proceed with the repairs.

March 2013: Facilities was contacted by AFD staff about concerns with the apparatus bay slab. The concerns were immediately deemed of high importance due to the potential for safety concerns with the 911 communications center location being directly under the slab in question.

March 2013: Becker Structural Engineers conducted a Site review, determined there was no immediate safety concern, but recommended further testing.

April 2013: Becker with the assistance of Knowles Industrial Services performed testing and investigated the condition of the Post Tension Strands in various locations.

May 2013: The final report from the results of the testing was received from Becker. It confirmed that according to the testing and investigation work that was done, it still meets the original design intent of 250 pounds per square foot live load. (Attachment A)

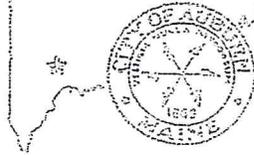
September 2013- May 2014: Ongoing dialogue involving the City Manager, the Fire Chief, the Facilities Manager, and Becker Structural Engineers regarding the possibility of reinforcing the slab to accommodate the Tower Truck (now too heavy for the floor's capacity).

October 2014: Facilities was informed by 911 staff that there was a concern based on a large piece of spalled concrete that had fallen from the underside of the slab (photo attached). Facilities visited the site, verified the condition, and immediately contacted Becker to investigate. Todd Neal from Becker Structural Engineers confirmed that there is no immediate danger, but the strands in the picture are compromised and this will likely change the floor load capacity. It was recommended that larger pieces of apparatus not be parked in the two bays above the affected area.

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



November 2014: Investigative work completed on the underside of the slab, particularly in the 911 Comm. Center, ceiling tiles and rigid insulation were removed. Becker directed and completed review and recommendation for repairs. (Attachment B)

February 2015: After considerable coordination with 911 staff, AFD staff, contractor, and engineers, destructive and non-destructive tests were performed. (Attachment C) These tests were performed to determine whether or not the concrete repairs could be completed while the 911 Communications Center maintained normal operations. Testing for various applications of traffic membranes was conducted in order to create the specifications to be included in the RFP.

March 2015: Results from destructive testing and membrane adhesion were received from Becker Structural Engineers. (Attachment D)

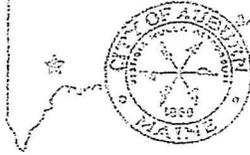
In summary, the slab at Central Fire was not properly pitched to the floor drains during original construction. As smaller cracks formed in the slab over time, water ponding on the floor has worked its way into the slab, and deteriorated some of the post tensioned strands supporting the slab. At this point, we need to stop the water intrusion into the slab, add additional floor drains where water is ponding, and complete strand repairs in the Comm. Center. The preliminary estimate to complete the repairs is \$169,229.00. (Attachment B) If directed to proceed with the repairs, the next step in the process is to issue an RFP for the work. Once the bids are received we would begin the repairs immediately.

Through testing and analysis we have determined that:

- 1. Application of a traffic membrane can be accomplished with minimal disruption to the dispatch center below and that good adhesion can be accomplished to the concrete deck with typical preparation procedures.*
- 2. Concrete demolition above the dispatch center can be accomplished during off call hours and closely working with the contractor on scheduling and coordination with the dispatch center.*
- 3. Although the condition of the post tension stressing ends are not known, we believe that they were embedded deeper into the slab and therefore have a greater resistance to the elements than if they were within pockets at the exposed end of the slab.*

City of Auburn, Maine
"Maine's City of Opportunity"

Financial Services



Reasons these repairs are needed:

1. **Safety**, with the 911 operations center located below the slab there will become an increased safety risk to the occupants if the slab is left to deteriorate without repair.
2. **Water intrusion**, if the deck is not properly sealed the water will continue to deteriorate the structure and will lead to eventual failure.
3. **Capacity**, currently 2 truck bays are now restricted to park only lighter duty apparatus due to some strands that have failed and need repair.
4. **Cost**, if repairs are deferred, it could result in further degradation of the slab and components resulting in more costs related to further analysis and repairs.

The attachment B contains the opinion of probable cost to complete the repairs. Also attachment E, contains e-mails from Chief Roma and Phyllis Gamache supporting the project moving forward as described.

Attachment Schedule:

- A – Becker Post Tensioned Slab Review
- B – Becker Investigative Report
- C – Becker Destructive Testing Scope of Work
- D – Becker Destructive Testing Results Memo
- E – Email correspondence with Chief Roma and Phyllis Gamache

Thank you and let me know if you have any questions.



May 30, 2013

Mr. Derek Boulanger
Facilities Manager/Purchasing Agent
City of Auburn, Maine
60 Court St.
Auburn, ME 04210

**CENTRAL FIRE HEADQUARTERS – POST TENSIONED SLAB REVIEW
AUBURN, ME**

Dear Derek,

Thank you for giving us the opportunity to serve as your structural engineering consultant for this project.

The Central Fire Headquarters at 550 Minot Avenue was constructed in the early 1970's. The construction documents provided for our use are dated December 12, 1969. The first floor is at grade level and supports the fire departments trucks and equipment. Below this floor is the 911 call center. The structure of the floor is a 12" thick cast-in-place concrete (CIP), post tensioned (PT) slab. These slabs are constructed by forming the area, installing reinforcement and PT strands, placing the concrete and once it has cured jacking the strands to "pre-load" the slab opposite to the anticipated loads. The PT strands are critical elements in the structural capacity of the slab.

Based on our conversations with several members of the AFD, previous reports, and our discussions with Jim Sturgis of Woodward and Curran we understand that there have been several reports of loud pops and movement as well as a perceived decrease in the stiffness of the floor. We were told that the floor moves even under the load of a standard pick-up truck.

We visited the site to review the existing conditions and noted that there is visible corrosion at the column bases, some surface deterioration of the slab, and areas where repairs had already been completed. Most of these items were noted at the location where the PT strands are closest to the top surface of the slab. Another item of concern noted was that the slab did not appear to slope to the drains. We were told that they have always had to use a squeegee to move the water to the drain. This ponding occurs at the same location as the concrete deterioration noted above.

During our initial visual review we did not note any visible evidence in the top of the slabs that the strands had failed. However, none of the pockets where the ends of the strands are stressed and locked in at the front and back of the garage are visible. If a strand does fail these locations typically show signs of distress.

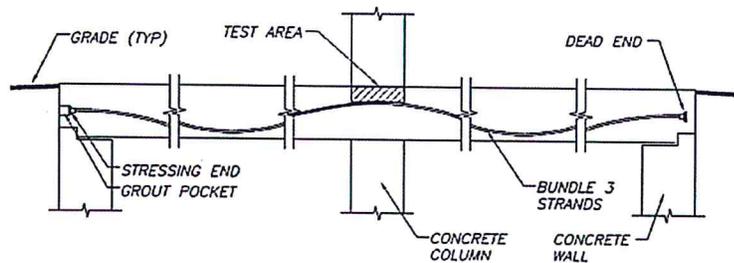
Based on our initial review and the concerns brought forth by the City, the Fire Department, and other consultants involved, we provided the City with a proposal to provide further investigation to determine the condition of the existing PT strands and the slab in general. On April 16 BSE and Knowles Industrial Services Corp. (KISC) were on site to perform this investigation. As part of this work we exposed strands at two locations, attempted to locate strand ends on the exterior of the building, performed a chain drag over the entire slab, and removed concrete powder samples for chloride content testing.

The following is a summary of our investigations and opinion of the current condition:

Post Tensioning Strands

Post tensioning was still a relatively new process in the construction world when this structure was constructed in the early 1970's. This construction system was introduced in the United States in the 1950's and it wasn't until the early 1960's that multi wire strands were used. Up until the early 1970's the protection system provided for the strand and the method for keeping them from bonding to the concrete was to cover the strand with grease and wrap them in paper. This system was replaced in the early 1970's with a grease filled plastic sheathing. Based on this we initially assumed the PT strands were paper wrapped. Historically these systems start to see issues within 30 to 40 years. With the current age and the assumed system it was not unfeasible that PT strands within the system could be failing.

To determine the condition of the strand we recommended that we carefully remove sections of the concrete deck to expose the strands. Based on the original construction drawings we knew that the strands supporting the slab were high along the column line in the middle of the garage (See Sketch Below). This was also the area where the water tended to pond until removed and showed signs of concrete deterioration.



TYPICAL SLAB SECTION

KISC provided all demolition and repair services and we had them start in the middle of the garage where there were visible spalls at the base of the concrete columns. They saw cut the perimeter of the proposed area of removal (See Photo 1) and then gently chipped away the concrete to expose the strands (See Photo 2).



Photo 1



Photo 2

We located the first bundle of strands within a few inches of where we expected to find them based on the construction documents. Once the strands were exposed we were able to determine that they were plastic encased not paper wrapped as assumed (See Photo 3). This is good news and certainly changes the long term durability and life expectancy of the system. We then cut the sheathing on a couple of strands to check the condition. There was very little grease visible but the individual wires showed very little evidence of corrosion and no visible loss of section (See Photo 4).





Photo 3



Photo 4

While looking for the PT strand we also exposed some of the conventional reinforcement and it too was in very good condition with no visible corrosion or deterioration.

Based on the construction documents the strand bundles at the first test location were intended to be located at 15 inches on center (o.c.). As we removed concrete we were initially concerned that we did not find the next strand until we were more than 20 inches from the first bundle. We decided to continue the demolition to confirm additional locations and overall spacing (See Photo 5). It is not uncommon for the strand locations in plan to fluctuate from the plan dimensions as they need to be placed around drains and other items penetrating or embedded in the slab. This is acceptable provided that the total number of strands is not reduced along the width of the slab. We did confirm, in this location, that we had the correct number of strands within the width of the opening.



Photo 5

We chose a pre-existing spalled area in the slab to perform test number 2 (See Photo 6). The spall was the result of a high piece of reinforcement that had started to corrode (See Photo 7) based on limited cover. We went through a similar process as with test location number 1. We discovered similar conditions with the sheathing and condition of the PT strand. Other than the reinforcement that caused the spall, all other exposed reinforcement was found to be in good condition with no visible deterioration.



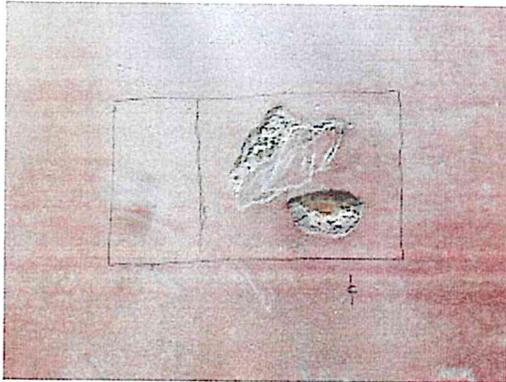


Photo 6



Photo 7

The strand spacing at test location 2 was noted on the construction drawings to be 16" o.c. During our investigation, similar to test location 1 we found that the first spacing was significantly more than this so we continued on. When we found the 3rd bundle of strands we again noted a significantly larger spacing than indicated on the construction documents (See Photo 8). The strands at this location appeared to be spaced at 24" o.c. not the 16" o.c. noted on the construction documents. We decided not to proceed any further with demolition at this time. It was noted that the drains in this location did not align and may be a cause for this revised spacing. We will discuss this further in our section regarding the slab analysis.

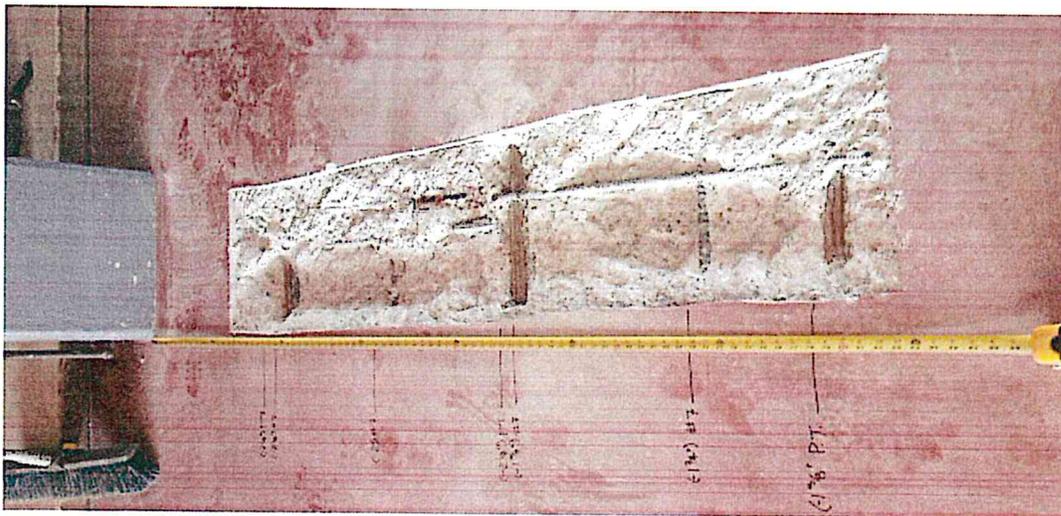


Photo 8

Slab Condition

While on site we reviewed the surface of the existing slab for signs of deterioration. This review consisted of a visual review and a chain drag, which is used to determine areas of subsurface delaminations. As noted previously the existing slab is 12 inches thick and reinforced with post tensioning strands. The slab is a 2 span continuous system that spans from the front of the structure to a center beam line at the columns and continues to the back of the structure.

The top surface of the slab had a shake on hardener applied during the finishing of the surface. The purpose of a hardener is to increase the wear resistance of the slab. Many hardeners, such as the product used on this slab, include steel reinforcing fibers.



It should be noted that this is not a waterproofing product. These products reduce the porosity of the concrete at the surface thus making it more difficult for fluids to penetrate the surface. However, ponding water will increase the likelihood that some water will penetrate into the slab. It should also be noted that this product will not span cracks.

During our review we noted the following issues with the existing slab; cracks, delaminations, and surface deterioration. Given the age and use of this slab it would be fair to say that these types of issues are not uncommon, nor should they be unexpected.

Unfortunately, the one thing that is universally understood about concrete is that it will crack and all we can do as engineers, contractors, and owners is to try to minimize and control the cracking. During our review we noted six visible cracks in the slab parallel to the span. One of the qualities of a PT slab is that the post tensioning helps to keep the majority of the cracks small and undetectable. In most PT slabs they add strands perpendicular to the main spans to minimize cracking. Based on the construction documents these temperature and shrinkage strands were not part of this slab design. This in combination with a lack of a control or construction joints is likely the cause for the cracking that runs front to back parallel with the slab PT.

We do not consider these cracks to be structural based on their location, orientation, and no visible differential movement. They are likely the result of the stresses caused by shrinkage and creep in the slab. We recommend that they be routed and sealed to keep moisture from penetrating into the concrete and potentially causing additional damage.

Delaminations are defined as the splitting or separating or laminating of a solid into layers. In concrete this typically occurs at the layer of the reinforcement and is caused by the stresses induced by the expansion of corroding steel. To determine the locations of delaminations we drag chains across the surface of the concrete. Solid concrete creates a high pitch consistent jingling noise and delaminations produce a low, hollow sound. Sometimes these delaminations are visible (see Photo 6) but in many cases they are not.

During our review we noted eight small locations where delaminations are likely and two locations that had been previously repaired. Overall, this is very small percentage of the overall slab area. We also noted delaminations/spalls at the base of a few of the columns (See Photos 9 & 10). As noted above one of the most common causes of delaminations is the corrosion of reinforcement and it is for this reason that we would recommend that these areas be repaired. As can be seen in photo 11 and 12 these delaminations were caused by corrosion of the reinforcement.

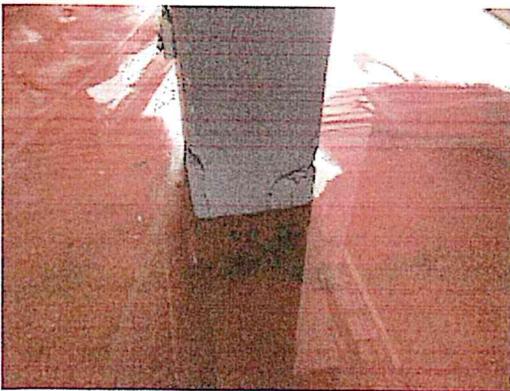


Photo 9

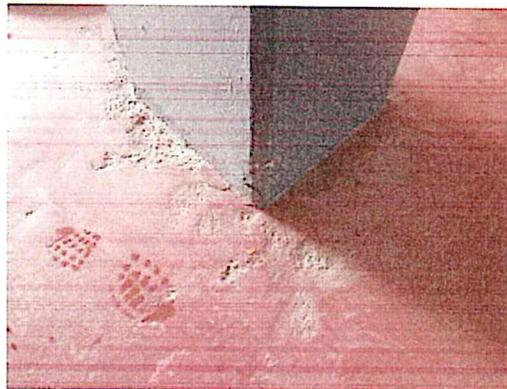


Photo 10



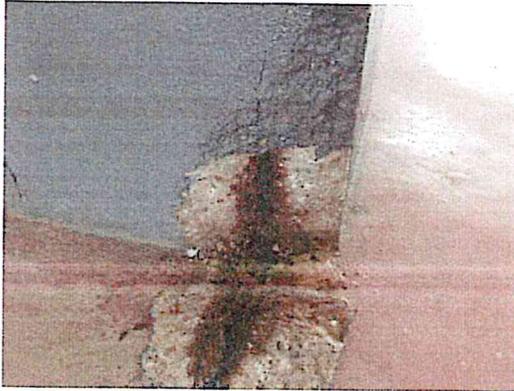


Photo 11



Photo 12

Corrosion of concrete generally considered to be the result of a single source, i.e. water or chlorides. However, corrosion is the result of a multi-component attack that requires water, chlorides, and oxygen to develop. Given the use of this slab to house fire trucks that are washed down inside during the winter and the understanding that it has never drained properly (See Photo 9) it was our recommendation to provide some limited Chloride Ion testing to determine the depth and severity of chlorides in this slab. The powder samples were removed with a hammer drill at the depths of 0-1, 1-2, and 2-3 inches and sent to Dr. David Lee Gress, Ph.D, P.E. for testing. His full report is attached for your review.

In order for corrosion to start it must first break down the inherent protection of the embedded reinforcement. To do this the chloride levels much exceed the “threshold”. There are varying interpretations of what this threshold is but based on the American Concrete institute (ACI) this threshold is assumed to 0.025 to 0.033% by weight of concrete. Based on this we assume 0.029% as the threshold in our reviews. The following is a summary of the samples removed from this slab.

Location	Depth (in.)	Chloride Content (%)	Threshold (%)	Condition
CL-1	0-1	0.176	0.029	EXCEEDS
	1-2	0.064	0.029	EXCEEDS
	2-3	0.047	0.029	EXCEEDS
CL-2	0-1	0.120	0.029	EXCEEDS
	1-2	0.057	0.029	EXCEEDS
	2-3	0.058	0.029	EXCEEDS

As you can see from the test results the chloride levels do exceed the threshold at all levels, more significantly at the surface and slightly less as you get deeper as expected. These levels are not alarmingly high and based on the limited delaminations in the deck it is our opinion that these concentrations are not likely wide spread. We took these two samples from areas where there was visible damage and at location where the water tends to pond. We would consider these locations to be worst case scenarios.

There are corrective methods available to help control and manage the chloride levels in concrete that could be effectively implemented at these concentrations.

During our review we noted several areas where the top surface of the concrete has deteriorated, leaving a pitted surface (See Photo 13 and 14). At these locations the shake on hardener has also failed. Concrete surface deterioration is generally associated with freeze/thaw issues which are unlikely within this heated structure. It is our opinion that these failures are due to the ponding of water and the wear from the heavy vehicle loads.





Photo 13

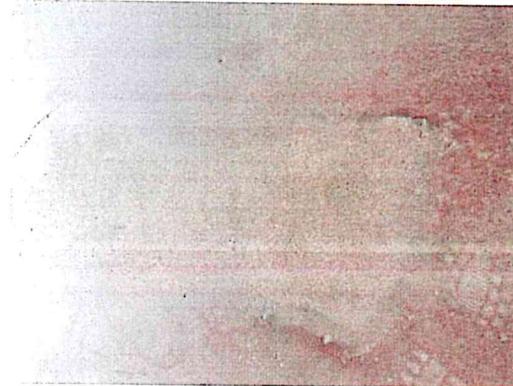


Photo 14

This type of wear and deterioration is detrimental to the long term durability of the slab by reducing the ability of the slab to resist moisture penetration and leaking. These areas should be addressed prior to installing a new waterproofing wearing surface.

Slab Analysis

Based on the information shown on the construction documents our analysis indicates that the existing slab was designed very closely to the design loads indicated on the drawings without a lot of excess capacity. Based on our simplified analysis we noted some values that exceed the recommended limits. However, we feel this is within the acceptable range based on the simplified approach. This appears to match the opinion of the Harriman Associates report completed in 2003. As part of our analysis we checked the ultimate capacity of the slab and the stresses at working loads. These two cases are reviewed to ensure that the slab will not fail and that the durability and cracking are limited respectively. We did discover that the stresses and ultimate loads are slightly higher than the current code requirements. A typically visible indication of high stresses is cracking however; there was no visible cracking at the location of the highest stresses. This may indicate that the slab has never been fully loaded to capacity and or that the assumptions regarding material and stressing do not exactly match the in-place conditions.

We also completed an analysis on the force band in the center of the structure and found that this design was similar to the design of the slab meeting the ultimate design requirements with areas that are slightly overstressed. Again, we did not see any cracking at the locations of the highest stresses.

As noted previously we were concerned about the spacing of the strands discovered in test area number 2. The design documents indicated the strand bundles were to be spaced at 15" o.c. and we found them at 24" o.c. +/- (See Photo 8). Our analysis indicates that at the spacing at 24" o.c. would not be adequate for the design loads. As noted it is likely that the strand bundles were spread in this location to avoid drains or other embedded items. Based on the Post Tensioning Manual "Horizontal deviation of tendons is typically not critical and a variance of +/- 12" is generally acceptable as long as excessive wobble is avoided and smooth transitions are made around obstruction..." This is acceptable assuming there is no reduction of total strands across the width of the slab.

With the lack of visible deterioration or cracking perpendicular to the length of the strands it would appear that the total number of strands is correct within this bay. However, the only way to confirm this is with additional demolition, conformation of the strand pockets or ground penetrating radar location. At this time we do not feel that this is warranted.



Summary

It is our opinion that this slab is in good condition given its age, use and exposure. Having PT strands with plastic sheathing as opposed to the paper wrapped system, as initially assumed, makes a very good case for several more years of useful life for this structure. It was also positive to note un-deteriorated strands within the casing.

One thing we were unable to inspect was the stressing end pockets and the condition of the anchors. There was no visible evidence that strands had failed. However, we would suggest putting this in as a future maintenance cost. To complete this inspection pavement at the front of the garage would need to be removed along with approximately 1 foot of soil to expose the pockets. This may be best coordinated with any future pavement replacements.

With the existing cracks, delaminations, and surface deterioration it is our opinion that the City consider a slab surface restoration project to protect the existing slab and reduce the leaking. This project would include isolated concrete repairs, crack repairs, and installation of a new traffic resistant waterproofing system. Due to the existing hardener product on the surface it may be difficult to find a membrane system that will bond and can be warranted. It may also compromise the effectiveness of any surface applied, penetrating corrosion inhibitor. Therefore, this work may require the complete removal of the hardener to expose the concrete surface.

Based on our limited exploration and visual review of the slab there does not appear to be any evidence that would indicate that there has been any structural issues with the slab. It is our opinion that this slab will continue to serve with minimal issues provided the above mention slab repairs are implemented, the slab and waterproofing system are maintained and the applied live load of 250 pounds per square foot is not exceeded.

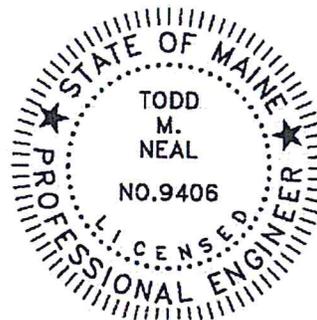
We trust this information addresses the City's concerns at this time. If you have any questions or would like to meet to discuss this report please do not hesitate to contact us. We would also be pleased to work with the City to develop a design package for the restoration of this slab and waterproofing system.

We trust that
Sincerely,

BECKER STRUCTURAL ENGINEERS, Inc.



Todd M. Neal, P.E.
Vice President







November 20, 2014

Mr. Derek Boulanger
Facilities Manager/Purchasing Agent
City of Auburn, Maine
60 Court St.
Auburn, ME 04210

**CENTRAL FIRE HEADQUARTERS – POST TENSIONED SLAB REVIEW & REPAIRS
AUBURN, ME
BSE W0 3457**

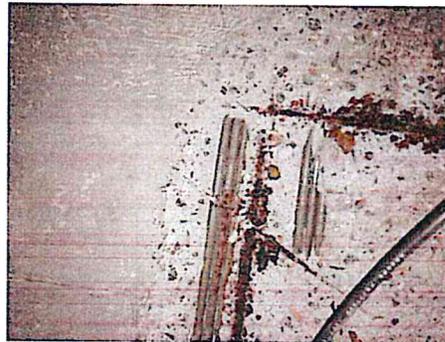
Dear Derek,

At your request Josh Martin-McNaughton, P.E. and Todd M. Neal, P.E. met with you on November 12, 2014 to review the underside of the slab in the 911 call center. The focus of this meeting was to review the cracks and delaminations exposed by Hebert Construction over the Dispatch Floor and to further review the reinforcement and PT Strands where loose concrete had been removed in the locker room and the conference room. We also reviewed several other areas that we had not been into prior including the server room HVAC/Storage, and the office of Administrative Assistant and Director (ref figure 1).

Additional cracks and spalls were located by Hebert and all loose concrete was removed to allow inspection of exposed reinforcing. Although several areas had visible corrosion it had not affected the post-tensioning strands at this time. We were able to remove the casing in several locations and the strands were still smooth with some grease still left within the casing, indicating that there was no strand corrosion at these locations as was evident in the location above the locker room.



Corroded/Failed Strands over Locker Room



Strands Exposed by Hebert

The majority of the cracks and subsequent spalls were located below the cracks that are visible on the top side of the slab. There was visible evidence of water infiltration, due to the causes mentioned in our previous reports. This has resulted in corrosion of the conventional reinforcement which has caused the spalls/delaminations of the concrete on the underside of the deck. At this time the corrosion is limited to the conventional reinforcement with limited section loss and more importantly minimal concern about loss or reduction of the capacity of the slab, with the exception of the area over the locker room, as noted in our previous communications.

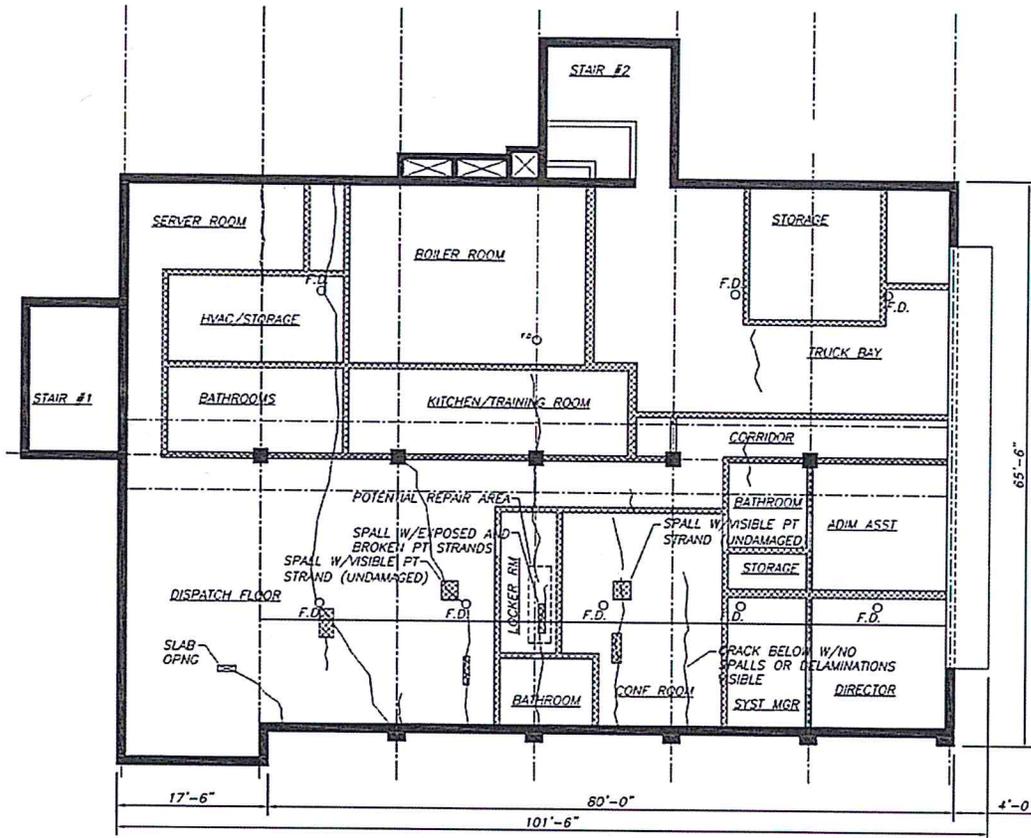


Figure 1 – Underside of Slab Plan

As requested we have updated our preliminary opinion of probable repair costs based on our review of the underside of the slab exposed by Hebert and assessment of the areas of delaminated concrete. Fortunately, the broken PT strands were limited to the location previously reviewed. We have added additional cost to prepare and coat the exposed reinforcement at the 5 spalls discovered on the underside of the slab and have added a lump sum number to cover drain line repairs as we noted a few locations where there were visible leaks in the drain line.

As noted previously we are assuming that we can bond a new membrane to the existing system with minimal surface preparation. The scope of the work includes concrete repair to the top and bottom sides of the slab and to the column bases. We would propose installing new floor drains at the locations where water has historically ponded. Further, we would include epoxy injection of the slab cracks and routing and sealing of others prior to installing a new membrane system. Given the use of the garage we also recommend repairing the damaged strands to maintain the design loading and normal use of the facility.

Given the scope of this work it is our opinion that we should take this opportunity to expose the stressing ends (Minot Ave. side of the building) of the strands for inspection as mentioned in our original report. The proposed work includes closing down all bays in the garage at certain times of the project and we would recommend taking this opportunity to excavate and expose the ends for inspection. We feel that it would be appropriate to inspect at least one anchor at each bay of the garage. We have included a line item in our revised estimated for this scope.

This opinion should be considered preliminary as we have not fully developed repair details and have had only minimal consultations with contractors to review the potential costs of these repairs. There are several factors in the costs to complete that have yet to be defined and include; the time of year it will be completed, how much work can be completed at one time, and the time of day the work can be most

effectively be completed. It is anticipated that the membrane and concrete repairs can be phased in such a way that a few of the garages bays can remain operational during construction.

<u>Repair Items</u>	<u>Qty</u>	<u>Unit</u>	<u>Cost/Unit</u>	<u>Total</u>
Concrete Repair				
Top Slab	100	sf	\$55.00	\$5,500.00
Bottom Slab*	20	sf	\$225.00	\$4,500.00
Column Bases	5	ea	\$750.00	\$3,750.00
Underside Slab Repairs	22	sf	\$35.00	\$770.00
Crack Injection	150	lf	\$50.00	\$7,500.00
Crack Sealing	100	lf	\$12.00	\$1,200.00
Deck Membrane				
Surface Prep	5000	sf	\$2.50	\$12,500.00
Membrane Installation	5000	sf	\$6.50	\$32,500.00
Drain Installation	4	ea	\$2,500.00	\$10,000.00
Drain Line Repairs	1	LS	\$5,000.00	\$5,000.00
Post Tension Cable Repairs	1	LS	\$12,000.00	\$12,000.00
Stressing End Cable Inspection	5	ea	\$1,500.00	\$7,500.00
Protection/Dust Control	1	LS	\$25,000.00	\$25,000.00
			Sub-Total	\$127,720.00
			Contingency	\$12,772.00
			General Conditions	\$19,158.00
			Mob/Demobilization	\$9,579.00
			<u>Preliminary Opinion of</u>	
			<u>Probable Const Cost</u>	\$169,229.00

*Underside concrete repair limited to area where PT cables will be repaired.

All other overhead repairs will be limited to removal of loose concrete, cleaning and coating of all exposed reinforcement.

Based on our reviews of the existing conditions and the confirmation that there is only one location where there are broken post tensioning strands it is our opinion that this work could be completed without relocating the 911 Call Center. It will likely not be seamless and there will be times when it will be noisy and inconvenient. Protection of equipment and ventilation will be a necessity and it is likely that some temporary re-locations of desks/stations will be required. Clear limitations on time, noise and disruption will need to be incorporated into the bid documents to ensure the contractor is fully aware of the conditions.

If the leaks and repairs are not addressed and the concrete/post-tensioning reinforcement continues to deteriorate, there is a high potential that we may have to further restrict loads in the other bays. Therefore, it recommended that the repairs recommended above be implemented as soon as feasible.

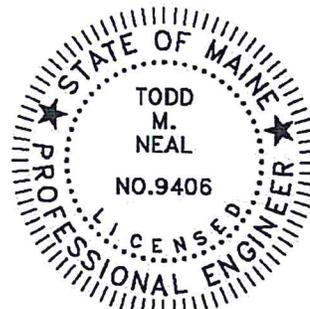
As part of this phase of our proposal we have included a meeting with the City to review the current conditions and the scope of the proposed work. We look forward to hearing from you and scheduling this meeting. If you have any questions please do not hesitate to contact us.

Sincerely,

BECKER STRUCTURAL ENGINEERS, Inc.



Todd M. Neal, P.E.
Vice President





December 18, 2014

Mr. Derek Boulanger
 Facilities Manager/Purchasing Agent
 City of Auburn, Maine
 60 Court St.
 Auburn, ME 04210

**CENTRAL FIRE HEADQUARTERS – DESTRUCTIVE TESTING SCOPE OF WORK
 AUBURN, ME
 BSE W0 3457**

Following the meeting held on December 4, 2014, we propose that additional testing and investigation are conducted to establish the preparation requirements to apply a traffic membrane to the existing concrete deck, confirm whether the concrete repairs will detrimentally disrupt the operations of the Dispatch Center and expose the post tension stressing anchors at the front of the building to confirm the anchor condition.

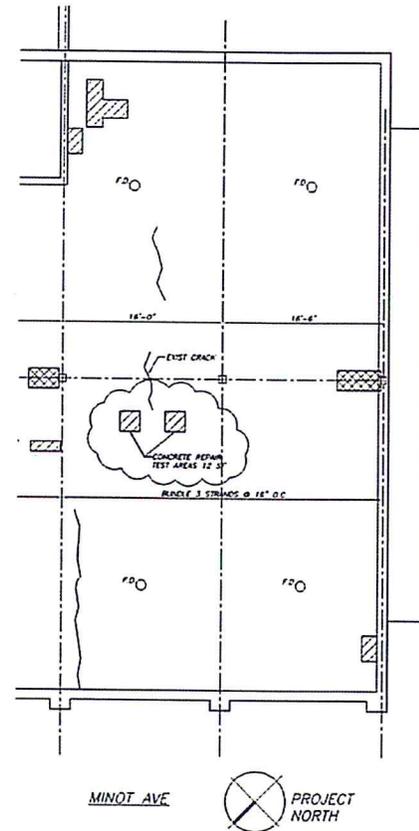
Scope of Work Item:

1. Traffic Membrane Investigation (Test area TBD as to not disrupt operations)
 - a. Deck surfaces in test area shall be scrubbed with a power broom and strong detergent to remove oil or grease. Thoroughly wash, clean and allow surface to dry. Prepare all surfaces as recommended by the traffic membrane manufacturer. The goal is to acquire an ICRI Concrete Surface Profile (CSP) between 3 to 4 without disrupting operations below. Prepare concrete surfaces using the three different preparation methods outlined below:
 - i. Shot blast.
 - ii. Water blast with high pressure washer (allow concrete to fully dry-typically 1-2 days prior to primer application).
 - iii. Grind concrete with low speed diamond coarse bit.
 - b. Locate traffic membrane test areas at locations where no concrete delaminations or cracks exist and is out of daily fire department operations. Sound concrete as necessary.
 - c. Proposed traffic membrane system is Neogard Auto-Gard E with the following properties:
 - i. Primer: Manufacturer recommended primer applied at a rate of 300 sf/gal.
 - ii. Base Coat: FC7500/FC7960 (urethane) applied at a thickness of 20 mils.
 - iii. Wearing Course: 70714/70715-01 (epoxy) applied at a thickness of 16 mils with 15-18 lbs/100 sf of 7992U (12/20) aggregate.
 - iv. Top Coat: 70714/70715-01(epoxy) applied at a thickness of 14 mils.
 - d. Provide 9 test patches, 3 using shot blast preparation method, 3 using the water blasting preparation method and 3 using the concrete grinder preparation method. Provide the following test areas:
 - i. 3 foot square minimum primer test area.
 - ii. 3 foot square primer minimum and base coat area.
 - iii. 3 foot square minimum primer, base coat, wearing course and topcoat (complete system to see if texture profile meets requirements of fire department operations).
 - e. Allow test areas to fully cure prior to adhesion tests. Do not allow traffic on membrane until 24 hours minimum after final application or until fully cured.

- f. Notify Engineer prior to testing. Perform adhesion tests according to ASTM D4541-Standard Test Method for Pull-Off Strength of Coatings Using Portable Adhesion Testers. Compare results to manufacturer minimum adhesion requirements.

2. Concrete Deck Repairs at Southwest End of Building (Reference partial drawing below for test location)

- a. Saw cut perimeter of damaged area to a depth of $\frac{1}{2}$ inches. Do not cut reinforcement or strands. Remove a section by hand to determine the depth of reinforcement and strands.
- b. Remove deteriorated and sound concrete as necessary. Approximate excavation is 12 square feet. Excavate $\frac{3}{4}$ inches around all reinforcement. To the greatest extent possible provide uniform square repair areas. Do not cut reentrant corners into repair area.
- c. Steel reinforcement should be thoroughly prepared by mechanical cleaning to remove all traces of rust. The steel should be high-pressure washed with clean water after mechanical cleaning.
- d. Remove loose, deteriorated and bond inhibiting materials from surface. Preparation work shall be done by high pressure water blast or other appropriate mechanical means to obtain an exposed aggregate surface with a minimum surface profile of $\pm 1/8$ inch.
- e. Notify Engineer to inspect condition of reinforcement and strands.
- f. Saturate surface with clean water. Substrate should be saturate surface dry (SSD) with no standing water during application.
- g. All reinforcement shall be primed or epoxy coated with a product compatible with the concrete repair material.
- h. Apply primer to concrete substrate compatible with repair material.
- i. Concrete repair material properties:
 - i. $f'c = 5000$ psi min.
 - ii. Air Content = $4.5 \pm 1.5\%$
 - iii. Mix shall include corrosion inhibitor
- j. Install repair/patch material as per manufacturer recommendation. Do not exceed the maximum lift thickness specified by manufacturer.
- k. Provide tooled and sealed joints along repair perimeter.
- l. All repair areas shall be wet cured per ACI for a minimum of 3 days.
- m. All repair material shall cure a minimum of 28 days prior to installation of sealants and traffic membrane.



3. Exposing Post Tension Ends

- a. Excavate asphalt paving and soils approximately 18 inches wide by 12 inches deep in front of the building at 5 locations. The length of excavation to be determined to expose a minimum of 1 post tension anchor in front of each garage bay. Note: spacing of post tension strands varies from 15 inches O.C. to 24 inch O.C. Coordinate excavation in areas to avoid vehicle wheel paths.
- b. Remove grout plug and debris from port for inspection.
- c. Notify Engineer for inspection.



- d. Following inspection, clean, prime and coat strand and anchor with 2 coats of cold galvanizing paint. Install new grout plug.
- e. Replace soil and asphalt paving. Compact soil.

We appreciate the opportunity to assist you with this project. Please contact us with any questions.

Sincerely,

BECKER STRUCTURAL ENGINEERS, Inc.



Josh Martin-McNaughton, P.E.
Project Engineer





March 9, 2015

Mr. Derek Boulanger
 Facilities Manager/Purchasing Agent
 City of Auburn, Maine
 60 Court St.
 Auburn, ME 04210

**CENTRAL FIRE HEADQUARTERS – DESTRUCTIVE TESTING RESULTS MEMO
 AUBURN, ME
 BSE W0 3457**

A series of destructive and non-destructive tests were performed during the week of February 23, 2015 by Knowles Industrial Services Corp (KISC) and witnessed by Becker Structural Engineers (BSE) and members of the Fire Department and Dispatch Center. The purpose of these test were to determine whether or not concrete repairs could be performed above the Emergency Dispatch Center. Reference letter dated December 18, 2014 Destructive Testing Scope of Work to the City of Auburn that outlines the procedures performed. The tests included surface preparations for applying traffic membrane to the concrete deck, traffic membrane adhesion tests, exposure of post tension stressing ends and noise level tolerance tests at concrete deck repairs. Below are the results of the each test.

Testing Results

1. Traffic Membrane

Preparation of the concrete deck for application of the traffic membrane included grinding with a hand grinder, and shot blasting in both one and two directions. These deck preparation methods were performed over the dispatch center and within Bay 1. Although it was reported that some noise could be heard within the dispatch center, it did not appear to disrupt operations. It is believed that dispatch operations can continue 100% while preparations of the concrete deck for the traffic membrane are ongoing above.

The traffic membrane was installed in several layers over a series of three days starting on Monday February 23rd and the final top coat applied on the 25th, see adjacent photo. KISC placed variations of aggregate size and application rate (aggressive/coarse, standard and play sand aggregate) within the traffic membrane. Deputy Chief Tim Allen viewed each aggregate profile within the traffic membrane test areas and noted that the standard aggregate size and application rate would be best for the fire department use. It was noted that the more aggressive aggregate used in the membrane the harder it would be to keep clean and maintain. BSE was onsite the morning of Thursday, February 26th to witness the adhesion tests of the traffic membrane. The adhesion of the system performed poorly and each test failed below the minimum limit of 120 psi. The failure was at the urethane base coat. The base coat was gummy, could be scrapped away from the primer and did not



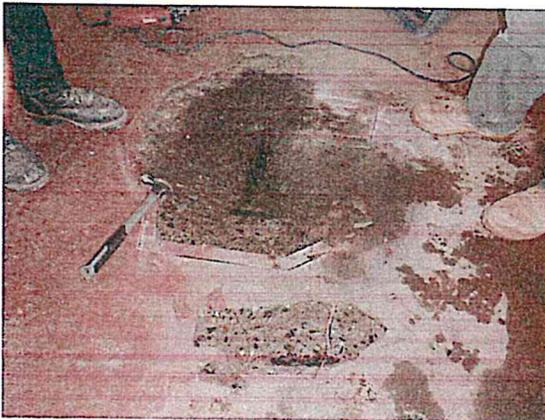
appear that it had fully cured. The primer was tested for adhesion to the concrete deck and each primer test was successful, with all tests above the minimum 150 psi average. BSE contacted the traffic membrane manufacturer and they indicated it is possible the components for this small batch were not proportioned correctly which delayed the curing process. KISC returned to perform another set of adhesion tests on March 4th. All tests were reported successful, meeting the requirements of adhesion averages be above 150 psi and no test lower than 120 psi.

2. Concrete Repairs

Approximately 9 square feet of deteriorated concrete was removed over the dispatch center for approximately 45 minutes, see adjacent photo. Phyllis Gamache and Andrew Mckinley along with myself witnessed the test within the dispatch center. Electric and pneumatic chipping hammers were both used; neither type produced appreciably less noise than the other. It was noisy and disruptive but it appears the noise was manageable for the short period of time. Operations tried a few tests to determine if outside callers were disrupted by the chipping above. It did not appear the callers were affected. Phyllis and Andrew can provide additional information and comments on their experience.



At the end of the test, KISC was close to completing the demolition of the deteriorated concrete and we directed them to complete the repair 100% so this area would not have to be redone in the future, see photos below. There is approximately 110 square feet of concrete demolition that will need to take place over the entire elevated slab. It was noted that between the periods of Sunday 8 pm to 4 am Monday that calls into the dispatch center are at their lowest and would be the opportune time to complete the repairs. I believe that the repairs directly above the dispatch center can be completed within this timeframe, although consideration of the firefighters during this time also needs to be considered. The likely largest disruption will be the concrete and strand repairs within the lower level locker room. We anticipate approximately 2 hours of intermittent chipping/demolition (conservative timeframe) in this area and would be likely louder than the repairs above.



3. Exposure of Post Tension Pocket

Approximately a 5 foot wide by 10 inch deep trench was excavated at the front of Bay 1 (bay furthest from the ground level fire department offices) to expose the stressing end of the post tensioned strands. From previous testing and original drawings the strand varies 15 inches to 24 inches on center and would be centered within the 12 inch slab. No stressing pockets were observed within our excavation as was shown on the original drawings. Because of the failure to find the stressing ends at this location we excavated another trench at the rear of the bay; no stressing pockets were observed at this location either. Typical post tension details would have the stressing pockets at the end of the slab and grouted to protect them from the elements. It is somewhat reassuring that we were not able to find the stressing pockets because this means that they are likely embedded deeper within the slab and therefore better protected from the elements than if the pockets were right at the end of the slab.

Conclusion

Through this testing we have determined that:

1. Application of a traffic membrane can be accomplished with minimal disruption to the dispatch center below and that good adhesion can be accomplished to the concrete deck with typical preparation procedures.
2. Concrete demolition above the dispatch center can be accomplished by demoing during off call hours and closely working with the contractor on scheduling and coordination with the dispatch center.
3. Although the condition of the post tension stressing ends are not known, we believe that they were embedded deeper into the slab and therefore have a greater resistance to the elements than if they were within pockets at the exposed end of the slab.

We appreciate the opportunity to assist you with this project. Please contact us with any questions.

Sincerely,

BECKER STRUCTURAL ENGINEERS, Inc.



Josh Martin-McNaughton, P.E.
Project Engineer



Derek Boulanger

From: Frank Roma
Sent: Thursday, March 12, 2015 11:44 AM
To: Derek Boulanger; Howard Kroll; Denis D'Auteuil; 911Director; Tim Allen; Drew McKinley (911); Geoff Low; Matt Charest (911)
Cc: Jill Eastman
Subject: RE: Auburn FD Testing Memo

Thank you Derek. Looks encouraging and I support moving forward.

Frank

From: Derek Boulanger
Sent: Thursday, March 12, 2015 11:16 AM
To: Howard Kroll; Denis D'Auteuil; Frank Roma; 911Director; Tim Allen; Drew McKinley (911); Geoff Low; Matt Charest (911)
Cc: Jill Eastman
Subject: FW: Auburn FD Testing Memo

Please see attached memo summarizing the results from the destructive testing. Let me know if there are any questions or concerns and I will follow up with the engineer.

If all are in agreement that the remaining work can be completed without displacing the 911 Communications operations, I will move forward in scheduling the next steps.

Thanks

Derek Boulanger
Facilities Manager/Purchasing Agent
City of Auburn
60 Court St.
Auburn, ME 04210
207.333.6601 EXT. 1135

From: Joshua Martin-McNaughton [<mailto:JMartinMcNaughton@beckerstructural.com>]
Sent: Wednesday, March 11, 2015 4:48 PM
To: Derek Boulanger
Subject: Auburn FD Testing Memo

Derek attached is a brief memo outlining the results of the tests that were performed. Let us know what decisions are made and we can begin the repair documents.

Let us know if you have any additional questions or comments.

Josh

Josh Martin-McNaughton, P.E.
Project Engineer
Becker Structural Engineers, Inc.
direct 207.879.1838 x138

Derek Boulanger

From: 911Director
Sent: Thursday, March 12, 2015 4:03 PM
To: Derek Boulanger; Howard Kroll; Denis D'Auteuil; Frank Roma; Tim Allen; Drew McKinley (911); Geoff Low; Matt Charest (911)
Cc: Jill Eastman; Phil Crowell; Paul LeClair (PLeClair@lewistonmaine.gov)
Subject: RE: Auburn FD Testing Memo

This looks reasonable to me, too. The sanding and the grinding tests did not create a level of noise that would cause interference with call taking or dispatching. The chipping was somewhat disruptive, but manageable. We should consider having the chipping segments scheduled and be prepared to alter shift lengths is necessary.

From: Derek Boulanger
Sent: Thursday, March 12, 2015 11:16 AM
To: Howard Kroll; Denis D'Auteuil; Frank Roma; 911Director; Tim Allen; Drew McKinley (911); Geoff Low; Matt Charest (911)
Cc: Jill Eastman
Subject: FW: Auburn FD Testing Memo

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Derek Boulanger
Facilities Manager/Purchasing Agent
City of Auburn
60 Court St.
Auburn, ME 04210
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Josh

Josh Martin-McNaughton, P.E.
Project Engineer
Becker Structural Engineers, Inc.
direct 207.879.1838 x138



Central Fire Floor Repairs
 Bid # 2015-032

6/11/2015

		Knowles Industrial Service Corporation				Hascall & Hall				Jeans Waterproofing, Inc							
A. GENERAL CONDITIONS WORK (Lump Sum)		\$12,250.00				\$4,500.00				\$2,000.00							
B. UNIT PRICE WORK																	
ITEM	DESCRIPTION	UNIT	QNTY	UNIT COST	TOTAL	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST				
1	Crack chase repair	lf	275	\$12.00	\$3,300.00	\$16.20	\$4,455.00	\$15.00	\$4,125.00								
2	Concrete deck repair	sf	100	\$80.00	\$8,000.00	\$168.44	\$16,844.00	\$200.00	\$20,000.00								
3	Base of column repair	sf	20	\$200.00	\$4,000.00	\$306.95	\$6,139.00	\$140.00	\$2,800.00								
4	Overhead concrete repair	sf	10	\$200.00	\$2,000.00	\$387.80	\$3,878.00	\$2,750.00	\$27,500.00								
5	Overhead strand post tensioning	bundle	1	\$4,255.00	\$4,255.00	\$8,133.00	\$8,133.00	\$4,500.00	\$4,500.00								
6	Traffic membrane application	sf	4,800	\$7.50	\$36,000.00	\$10.31	\$49,488.00	\$15.50	\$74,400.00								
7	Floor drain, leader and	ea	2	\$5,000.00	\$10,000.00	\$3,231.00	\$6,462.00	\$5,500.00	\$11,000.00								
	Unit Price Total				\$67,555.00		\$95,399.00		\$144,325.00								
C. TOTAL ESTIMATED BID AMOUNT (A+B)						\$79,805.00				\$99,899.00				\$146,325.00			

ITEM	DESCRIPTION	UNIT	Addition Unit Price	Deduction Unit Price	Addition Unit Price	Deduction Unit Price	Addition Unit Price	Deduction Unit Price
1	Crack chase repair	lf	\$12.00	\$10.00	\$16.20	\$16.20	\$15.00	\$12.00
2	Concrete deck repair	sf	\$80.00	\$70.00	\$168.44	\$168.40	\$200.00	\$175.00
3	Base of column repair	sf	\$200.00	\$100.00	\$306.95	\$306.95	\$140.00	\$120.00
4	Overhead concrete repair	sf	\$200.00	\$100.00	\$387.80	\$387.80	\$2,750.00	\$0.00
5	Traffic membrane application	sf	\$7.50	\$6.00	\$10.31	\$10.31	\$15.50	\$12.50
6	Floor drain and leader	ea	\$5,000.00	\$4,000.00	\$3,231.00	\$3,231.00	\$5,500.00	\$4,800.00

Derek Boulanger

From: Joshua Martin-McNaughton [JMartinMcNaughton@beckerstructural.com]
Sent: Monday, June 15, 2015 2:21 PM
To: Derek Boulanger
Cc: Todd Neal
Subject: RE: Central Fire Bids

Derek in review of the bids, Knowles Industrial has provided the lowest bid of \$79,805 with an expected completion date of Thanksgiving of this year. They indicated they could not complete the project within the specified 12 weeks from notice to proceed. In talking with Knowles, the amount of work proposed is relatively short but they cannot fit this project into their schedule until the fall. Temperatures are a concern for this project as the fire trucks cannot be left outside during freezing temperatures. As you know there is a threat of freezing temperatures on a consistent basis starting towards the end of October. It is expected that the traffic membrane will be completed in 2 phases (taking 2 or 3 bays at a time) to allow for the temperature sensitive trucks to remain in the unoccupied bays. Each membrane phase will take approximately 1 week to complete.

The next lowest bidder is Hascall Hall at \$100,079 and can complete the project within 12 weeks of notice to proceed.

All bidders are qualified to perform the work. Based on the information above and discussions with Knowles, we believe they can complete the project and coordinate the work around the Fire Department requirements of not leaving the fire trucks outside during freezing temperatures.

Let me know if you have any further questions or comments.

Josh

Josh Martin-McNaughton, P.E.
Project Engineer
[Becker Structural Engineers, Inc.](#)

From: Derek Boulanger [<mailto:dboulanger@auburnmaine.gov>]
Sent: Monday, June 15, 2015 9:04 AM
To: Joshua Martin-McNaughton
Subject: RE: Central Fire Bids

Thank you

From: Joshua Martin-McNaughton [<mailto:JMartinMcNaughton@beckerstructural.com>]
Sent: Monday, June 15, 2015 7:34 AM
To: Derek Boulanger
Subject: RE: Central Fire Bids

Thanks, I will take a look at this today.

Josh

Josh Martin-McNaughton, P.E.
Project Engineer
[Becker Structural Engineers, Inc.](#)

From: Derek Boulanger [<mailto:dboulanger@auburnmaine.gov>]
Sent: Friday, June 12, 2015 12:33 PM

To: Joshua Martin-McNaughton

Cc: Todd Neal

Subject: Central Fire Bids

Good Afternoon Gentlemen,

Attached are the Proposals and Results from the bid opening yesterday.

I look forward to your analysis and recommendation.

Thanks

Derek Boulanger

Facilities Manager/Purchasing Agent

City of Auburn

60 Court St.

Auburn, ME 04210

207.333.6601 EXT. 1135

Central Fire Department Floor Repairs

BECKER STRUCTURAL ENGINEERING	\$	3,375.00
BECKER STRUCTURAL ENGINEERING	\$	3,902.40
KNOWLES INDUSTRIAL SERVICES	\$	9,810.00
BECKER STRUCTURAL ENGINEERING	\$	3,548.00
HEBERT CONSTRUCTION LLC	\$	1,447.14
KNOWLES INDUSTRIAL SERVICES	\$	79,805.00
BECKER STRUCTURAL, CONSTRUCT ADMIN	\$	4,500.00
CONTINGENCY	\$	13,612.46
<hr/> <hr/>		
TOTAL FOR CENTAL FIRE FLOOR	\$	120,000.00

**CITY OF AUBURN
NOTICE OF PUBLIC HEARING**

Pursuant to Section 8.13 of the City Charter, notice is hereby given that the Auburn City Council will hold a public hearing on Monday, July 20, 2015, at 7:00 p.m. in the Council Chambers, Auburn Hall, 60 Court Street on a proposed order reallocating \$120,000 of unspent proceeds from the City's 2013 General Obligation Bonds to finance repairs to Central Fire Station Apparatus Bay Floors.

Following the public hearing, the City Council expects to conduct the first reading on the order at the same July 20, 2015 meeting. The City Council expects to conduct the second reading and take final action on the meeting of August 3, 2015.

The order is available for inspection at the City Clerk's office during regular business hours.

Tizz E.H. Crowley, Ward One
Robert P. Hayes, Ward Two
Mary J.K. Lafontaine, Ward Three
Adam R. Lee, Ward Four



Leroy G. Walker, Sr., Ward Five
Belinda A. Gerry, At-Large
David C. Young, At-Large

Jonathan P. LaBonté, Mayor

Order 56-07202015

TITLE: ORDER - Reallocating Unspent Proceeds from the City's 2013 General Obligation Bonds.

WHEREAS, on November 21, 2013, the City of Auburn issued its 2013 General Obligation Bonds in the aggregate principal amount of \$5,625,000 (the "2013 Bonds") pursuant to City Council Order No. 69-08192013 (adopted September 3, 2013) (the "2013 Bond Order"), \$750,000 of the proceeds of which was authorized to be used to finance the acquisition of municipal street lights (referred to as the "Street Light Project"); and

WHEREAS, there remain unspent proceeds of the 2013 Bonds borrowed for the Street Light Project, \$120,000 of which excess proceeds the City Council desires to reappropriate and reallocate to be used for the Central Fire Apparatus Bay Floor Repairs;

NOW, THEREFORE, by the City Council of the City of Auburn, be it hereby ORDERED:

THAT the excess proceeds of the 2013 Bonds, in the amount of \$120,000 be and hereby are appropriated from the amount borrowed as part of the 2013 Bonds for the Street Light Project to finance the costs of the Central Fire Apparatus Bay Floor Repairs.

THAT the City's Finance Director / Treasurer be, and hereby is, authorized and empowered in the name and on behalf of the City, to do or cause to be done all such acts and things, and to execute and deliver, all such financing documents, certificates, and other documents as may be necessary or advisable, with the advice of counsel for the City, to carry out the provisions of this Order, as may be necessary or desirable.

A Public Notice describing the repurposing of the 2013 Bond proceeds borrowed for the Street Light Project to the Central Fire Apparatus Bay Floor Repairs was published on or before July 6, 2015, in the Lewiston Sun-Journal, a daily newspaper published in the City of Auburn and in Androscoggin County.

A public hearing was held on July 20, 2015.



City Council Information Sheet

City of Auburn

Council Meeting Date: 7/20/2015

Subject: Executive Session

Information: Discussion regarding an personnel matter, pursuant to 1 M.R.S.A. Section 405(6)(A).

Executive Session: On occasion, the City Council discusses matters which are required or allowed by State law to be considered in executive session. Executive sessions are not open to the public. The matters that are discussed in executive session are required to be kept confidential until they become a matter of public discussion. In order to go into executive session, a Councilor must make a motion in public. The motion must be recorded, and 3/5 of the members of the Council must vote to go into executive session. An executive session is not required to be scheduled in advance as an agenda item, although when it is known at the time that the agenda is finalized, it will be listed on the agenda. The only topics which may be discussed in executive session are those that fall within one of the categories set forth in Title 1 M.R.S.A. Section 405(6). Those applicable to municipal government are:

A. Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency or the investigation or hearing of charges or complaints against a person or persons subject to the following conditions:

- (1) An executive session may be held only if public discussion could be reasonably expected to cause damage to the individual's reputation or the individual's right to privacy would be violated;
- (2) Any person charged or investigated must be permitted to be present at an executive session if that person so desires;
- (3) Any person charged or investigated may request in writing that the investigation or hearing of charges or complaints against that person be conducted in open session. A request, if made to the agency, must be honored; and
- (4) Any person bringing charges, complaints or allegations of misconduct against the individual under discussion must be permitted to be present.

This paragraph does not apply to discussion of a budget or budget proposal;

B. Discussion or consideration by a school board of suspension or expulsion of a public school student or a student at a private school, the cost of whose education is paid from public funds, as long as:

- (1) The student and legal counsel and, if the student is a minor, the student's parents or legal guardians are permitted to be present at an executive session if the student, parents or guardians so desire;

C. Discussion or consideration of the condition, acquisition or the use of real or personal property permanently attached to real property or interests therein or disposition of publicly held property or economic development only if premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency;

D. Discussion of labor contracts and proposals and meetings between a public agency and its negotiators. The parties must be named before the body or agency may go into executive session. Negotiations between the representatives of a public employer and public employees may be open to the public if both parties agree to conduct negotiations in open sessions;

E. Consultations between a body or agency and its attorney concerning the legal rights and duties of the body or agency, pending or contemplated litigation, settlement offers and matters where the duties of the public body's or agency's counsel to the attorney's client pursuant to the code of professional responsibility clearly conflict with this subchapter or where premature general public knowledge would clearly place the State, municipality or other public agency or person at a substantial disadvantage;

F. Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute;

G. Discussion or approval of the content of examinations administered by a body or agency for licensing, permitting or employment purposes; consultation between a body or agency and any entity that provides examination services to that body or agency regarding the content of an examination; and review of examinations with the person examined; and

H. Consultations between municipal officers and a code enforcement officer representing the municipality pursuant to Title 30-A, section 4452, subsection 1, paragraph C in the prosecution of an enforcement matter pending in District Court when the consultation relates to that pending enforcement matter.

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Howard Kroll, City Manager
FROM: Jill Eastman, Finance Director
REF: June 2015 Financial Report
DATE: July 9, 2015

The following is a discussion regarding the significant variances found in the City's June financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed the final month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 100% of the annual budget. The attached reports are where we are right now. We are still processing invoices for FY 15 and there are some revenues that haven't been received that belong in FY 15. This report shows you where we are today. When the audit is complete, the auditors will give a formal presentation of the final year end picture.

If you recall, at the Council meeting on February 17, 2015, the City Council authorized the City Manager to use \$150,00 from the Emergency Reserve Fund to help fund the Public Services Department due to the severe winter that we were having. Due to the Public Services management teams close watch on expenditures for the remainder of the fiscal year, the use of these funds was not necessary.

Revenues

Revenues collected through June 30th, including the school department were \$71,251,983, or 93.62%, of the budget. The municipal revenues including property taxes were \$52,253,532, or 96.74% of the budget which is more than the same period last year by 0.43%. The accounts listed below are noteworthy.

- A. Property Tax collections that are received for the first 60 days following fiscal year end are posted to the prior year. What this means is that any property taxes collected in July and August will be posted to FY 15. As of June 30th property tax collections were at 97.99% of the budget which is 1.31% higher than last year at this time.

- B. Excise tax for the month of June is at 113.77%. This is an \$228,496 increase from FY 14. Our excise revenues for FY15 are \$438,457 above projections as of June 30, 2015.

- C. State Revenue Sharing for the month of June is 91.41% or \$1,507,858.

- D. Business and Non-Business Licenses and Permits are at 106.05% of budget due to Commercial Licenses and Street Openings coming in higher than anticipated.

Expenditures

City expenditures through June 2015 were \$37,099,810 or 97.97%, of the budget. Noteworthy variances are:

- A. Legal Service is at 101.86%. This will be higher in the final report as we have not received a bill for May and June legal services from Brann and Isaacson.

- B. Health and Social services is under budget this year for the first time in 3 years. The major contributing factors are Salaries, the administrative assistant is now shared 2 days a week with the City Clerks office and is paid out of that budget for those 2 days and the Assistance budget came in at 94.5% of the total budget.

Investments

This section contains an investment schedule as of June 30th. Currently the City's funds are earning an average interest rate of .23%. I am in the process of moving all investments to higher yielding instruments.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of June 2015, May 2015,, and June 2014 (pre audit)

	UNAUDITED June 30 2015	UNAUDITED May 31 2015	Increase (Decrease)	AUDITED JUNE 30 2014
ASSETS				
CASH	\$ 13,631,632	\$ 15,554,717	\$ (1,923,085)	\$ 5,319,835
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,607,306	1,831,522	(224,216)	1,447,551
TAXES RECEIVABLE-CURRENT	37,898	1,292,007	(1,254,109)	140,913
DELINQUENT TAXES	571,005	576,846	(5,841)	533,344
TAX LIENS	1,471,014	524,169	946,845	1,390,006
NET DUE TO/FROM OTHER FUNDS	278,086	(581,433)	859,519	8,116,581
TOTAL ASSETS	\$ 17,596,941	\$ 19,197,829	\$ (1,600,888)	\$ 16,948,230
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (188,675)	\$ (94,757)	\$ (93,918)	\$ (568,395)
PAYROLL LIABILITIES	(286,225)	(355,583)	69,358	-
ACCRUED PAYROLL	(24)	(505)	480	(2,480,654)
STATE FEES PAYABLE	(1,811)	(50,874)	49,063	-
ESCROWED AMOUNTS	(21,183)	(19,573)	(1,610)	(43,526)
DEFERRED REVENUE	(1,928,626)	(2,187,876)	259,250	(1,792,296)
TOTAL LIABILITIES	\$ (2,426,545)	\$ (2,709,167)	\$ 282,622	\$ (4,884,871)
FUND BALANCE - UNASSIGNED	\$ (14,079,444)	\$ (15,397,709)	\$ 1,318,265	\$ (9,895,359)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	-
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,168,000)
TOTAL FUND BALANCE	\$ (15,170,397)	\$ (16,488,662)	\$ 1,318,265	\$ (12,063,359)
TOTAL LIABILITIES AND FUND BALANCE	\$ (17,596,941)	\$ (19,197,829)	\$ 1,600,888	\$ (16,948,230)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2015 VS June 30, 2014 (pre audit)

REVENUE SOURCE	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET	FY 2014 BUDGET	ACTUAL REVENUES THRU JUNE 2014	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 43,055,996	\$ 42,191,415	97.99%	\$ 42,844,641	\$ 41,423,775	96.68%	\$ 767,640
PRIOR YEAR REVENUE	\$ -	\$ 972,736		\$ -	\$ 921,103		\$ 51,633
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 495,000	\$ 383,752	77.53%	\$ 482,575	\$ 371,573	77.00%	\$ 12,179
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,185,000	\$ 3,623,457	113.77%	\$ 3,068,500	\$ 3,394,961	110.64%	\$ 228,496
PENALTIES & INTEREST	\$ 145,000	\$ 138,869	95.77%	\$ 140,000	\$ 130,424	93.16%	\$ 8,445
TOTAL TAXES	\$ 46,880,996	\$ 47,310,229	100.92%	\$ 46,535,716	\$ 46,241,836	99.37%	\$ 1,068,393
LICENSES AND PERMITS							
BUSINESS	\$ 48,300	\$ 70,388	145.73%	\$ 47,300	\$ 66,184	139.92%	\$ 4,204
NON-BUSINESS	\$ 339,300	\$ 340,659	100.40%	\$ 338,300	\$ 350,658	103.65%	\$ (9,999)
TOTAL LICENSES	\$ 387,600	\$ 411,047	106.05%	\$ 385,600	\$ 416,842	108.10%	\$ (5,795)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 397,504	90.34%	\$ 440,000	\$ 473,451	107.60%	\$ (75,947)
STATE REVENUE SHARING	\$ 1,649,470	\$ 1,507,858	91.41%	\$ 1,649,470	\$ 1,445,234	87.62%	\$ 62,624
WELFARE REIMBURSEMENT	\$ 70,000	\$ 45,514	65.02%	\$ 53,000	\$ 59,186	111.67%	\$ (13,672)
OTHER STATE AID	\$ 22,000	\$ 3,356	15.26%	\$ 22,000	\$ 3,025	13.75%	\$ 331
CITY OF LEWISTON	\$ 155,000	\$ -	0.00%	\$ 155,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,336,470	\$ 1,954,233	83.64%	\$ 2,319,470	\$ 1,980,896	85.40%	\$ (26,663)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,040	\$ 139,008	105.28%	\$ 140,240	\$ 122,849	87.60%	\$ 16,159
PUBLIC SAFETY	\$ 485,598	\$ 451,138	92.90%	\$ 366,152	\$ 319,342	87.22%	\$ 131,796
EMS AGREEMENT(FY14)/TRANSPORT(FY15)	\$ 987,551	\$ 607,421	61.51%	\$ 100,000	\$ 100,000	100.00%	\$ 507,421
TOTAL CHARGE FOR SERVICES	\$ 1,605,189	\$ 1,197,566	74.61%	\$ 606,392	\$ 542,191	89.41%	\$ 655,375
FINES							
PARKING TICKETS & MISC FINES	\$ 26,000	\$ 66,906	257.33%	\$ 40,000	\$ 27,042	67.61%	\$ 39,864
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 4,181	41.81%	\$ 20,000	\$ 2,215	11.08%	\$ 1,966
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 122,000	\$ 12,238	10.03%	\$ 122,000	\$ 121,827	99.86%	\$ (109,590)
UNCLASSIFIED	\$ 20,000	\$ 58,337	291.69%	\$ 17,500	\$ 102,823	587.56%	\$ (44,486)
SALE OF RECYCLABLES	\$ -	\$ -		\$ 4,800	\$ -	0.00%	\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 41,532		\$ -	\$ 41,401		\$ 131
SALE OF PROPERTY	\$ 20,000	\$ 2,333	11.67%	\$ 20,000	\$ 69,728	348.64%	\$ (67,395)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 206,000	\$ 209,259	101.58%	\$ 204,000	\$ 205,793	100.88%	\$ 3,466
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 500,000	\$ 500,000	100.00%	\$ 520,000	\$ 520,000	100.00%	\$ (20,000)
TRANSFER IN: POLICE	\$ 20,000	\$ -	0.00%	\$ -	\$ -		\$ -
TRANSFER IN: PARKING PROGRAM	\$ 55,000	\$ 55,000	100.00%	\$ -	\$ -		\$ 55,000
TRANSFER IN: PD DRUG MONEY	\$ 45,000	\$ 45,000	100.00%	\$ -	\$ -		\$ 45,000
TRANSFER IN: REC SPEC REVENUE	\$ 41,720	\$ 41,720	100.00%	\$ -	\$ -		\$ 41,720
TRANSFER IN: SPECIAL REVENUE	\$ 290,000	\$ 304,999	105.17%	\$ -	\$ -		\$ 304,999
ENERGY EFFICIENCY	\$ -	\$ -		\$ 2,000	\$ 279	13.95%	\$ (279)
CDBG	\$ 58,000	\$ 18,585	32.04%	\$ 58,000	\$ 20,443	35.25%	\$ (1,858)
UTILITY REIMBURSEMENT	\$ 37,500	\$ 20,367	54.31%	\$ 37,500	\$ 24,875	66.33%	\$ (4,508)
CITY FUND BALANCE CONTRIBUTION	\$ 1,350,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,777,220	\$ 1,313,551	47.30%	\$ 2,357,800	\$ 1,109,384	47.05%	\$ 204,167
TOTAL GENERAL FUND REVENUES	\$ 54,013,475	\$ 52,253,532	96.74%	\$ 52,244,978	\$ 50,318,191	96.31%	\$ 1,935,341
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 20,411,239	\$ 18,419,872	90.24%	\$ 17,942,071	\$ 20,137,029	112.23%	\$ (1,717,157)
EDUCATION	\$ 774,572	\$ 578,579	74.70%	\$ 1,358,724	\$ 568,933	41.87%	\$ 9,646
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 855,251	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 22,092,693	\$ 18,998,451	85.99%	\$ 20,156,046	\$ 20,705,962	102.73%	\$ (1,707,511)
GRAND TOTAL REVENUES	\$ 76,106,168	\$ 71,251,983	93.62%	\$ 72,401,024	\$ 71,024,153	98.10%	\$ 227,830

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2015 VS June 30, 2014 (pre audit)

DEPARTMENT	FY 2015 BUDGET	Unaudited EXP THRU JUNE 2015	% OF BUDGET	FY 2014 BUDGET	Unaudited EXP THRU JUNE 2014	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,532	\$ 75,891	96.64%	\$ 71,079	\$ 70,178	98.73%	\$ 5,713
CITY MANAGER	\$ 280,750	\$ 247,091	88.01%	\$ 238,903	\$ 243,928	102.10%	\$ 3,163
ECONOMIC DEVELOPMENT	\$ 359,500	\$ 338,297	94.10%	\$ 318,933	\$ 281,325	88.21%	\$ 56,972
ASSESSING SERVICES	\$ 177,320	\$ 156,645	88.34%	\$ 172,277	\$ 174,056	101.03%	\$ (17,411)
CITY CLERK	\$ 164,593	\$ 166,112	100.92%	\$ 162,045	\$ 174,520	107.70%	\$ (8,408)
FINANCIAL SERVICES	\$ 427,815	\$ 419,800	98.13%	\$ 405,976	\$ 400,237	98.59%	\$ 19,563
HUMAN RESOURCES	\$ 139,578	\$ 131,285	94.06%	\$ 139,566	\$ 129,162	92.55%	\$ 2,123
INFORMATION TECHNOLOGY	\$ 413,829	\$ 373,471	90.25%	\$ 395,350	\$ 382,642	96.79%	\$ (9,171)
LEGAL SERVICES	\$ 65,000	\$ 66,209	101.86%	\$ 100,000	\$ 71,247	71.25%	\$ (5,038)
TOTAL ADMINISTRATION	\$ 2,106,917	\$ 1,974,801	93.73%	\$ 2,004,129	\$ 1,927,295	96.17%	\$ 47,506
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 902,494	\$ 858,346	95.11%	\$ 775,230	\$ 795,072	102.56%	\$ 63,274
HEALTH & SOCIAL SERVICES	\$ 192,954	\$ 170,782	88.51%	\$ 189,539	\$ 220,424	116.29%	\$ (49,642)
PUBLIC LIBRARY	\$ 960,692	\$ 960,692	100.00%	\$ 946,737	\$ 862,643	91.12%	\$ 98,049
TOTAL COMMUNITY SERVICES	\$ 2,056,140	\$ 1,989,820	96.77%	\$ 1,911,506	\$ 1,878,139	98.25%	\$ 111,681
FISCAL SERVICES							
DEBT SERVICE	\$ 6,263,936	\$ 6,274,784	100.17%	\$ 6,321,584	\$ 6,305,094	99.74%	\$ (30,310)
FACILITIES	\$ 698,335	\$ 581,454	83.26%	\$ 715,667	\$ 594,630	83.09%	\$ (13,176)
WORKERS COMPENSATION	\$ 468,081	\$ 468,081	100.00%	\$ 431,446	\$ 431,446	100.00%	\$ 36,635
WAGES & BENEFITS	\$ 4,737,117	\$ 4,727,699	99.80%	\$ 4,397,585	\$ 4,412,387	100.34%	\$ 315,312
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 12,542,758	\$ 12,052,018	96.09%	\$ 12,241,571	\$ 11,743,557	95.93%	\$ 308,461
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,057,633	\$ 4,340,866	106.98%	\$ 4,024,789	\$ 4,043,943	100.48%	\$ 296,923
FIRE EMS	\$ 635,468	\$ 300,760	47.33%				\$ 300,760
POLICE DEPARTMENT	\$ 3,738,108	\$ 3,722,141	99.57%	\$ 3,589,583	\$ 3,504,223	97.62%	\$ 217,918
TOTAL PUBLIC SAFETY	\$ 8,431,209	\$ 8,363,767	99.20%	\$ 7,614,372	\$ 7,548,166	99.13%	\$ 815,601
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 5,806,379	\$ 5,702,798	98.22%	\$ 5,577,954	\$ 5,314,494	95.28%	\$ 388,304
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 558,835	\$ 576,219	103.11%	\$ 22,794
TOTAL PUBLIC WORKS	\$ 6,405,392	\$ 6,301,811	98.38%	\$ 6,136,789	\$ 5,890,713	95.99%	\$ 411,098
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 105,000	100.00%	\$ 105,000	\$ 105,000	100.00%	\$ -
E911 COMMUNICATION CENTER	\$ 1,067,249	\$ 1,049,366	98.32%	\$ 1,036,409	\$ 1,030,802	99.46%	\$ 18,564
LATC-PUBLIC TRANSIT	\$ 235,373	\$ 211,378	89.81%	\$ 235,496	\$ 235,373	99.95%	\$ (23,995)
LA ARTS	\$ 17,000	\$ 6,240	36.71%	\$ -	\$ -		\$ 6,240
TAX SHARING	\$ 270,000	\$ 239,133	88.57%	\$ 270,000	\$ 256,525	95.01%	\$ (17,392)
TOTAL INTERGOVERNMENTAL	\$ 1,694,622	\$ 1,611,117	95.07%	\$ 1,646,905	\$ 1,627,700	98.83%	\$ (16,583)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 2,029,513	\$ 2,029,512	100.00%	\$ 17,367
OVERLAY	\$ 2,584,032	\$ 2,599,913	100.61%	\$ 2,555,723	\$ 2,584,032	101.11%	\$ 15,881
	\$ -	\$ 159,684		\$ -	\$ 77,344	0.00%	\$ 82,340
							\$ -
TOTAL CITY DEPARTMENTS	\$ 37,867,950	\$ 37,099,810	97.97%	\$ 36,140,508	\$ 35,306,458	97.69%	\$ 1,793,352
EDUCATION DEPARTMENT	\$ 38,241,323	\$ 31,369,501	82.03%	\$ 37,128,028	\$ 36,396,407	98.03%	\$ (5,026,906)
TOTAL GENERAL FUND EXPENDITURES	\$ 76,109,273	\$ 68,469,311	89.96%	\$ 73,268,536	\$ 71,702,865	97.86%	\$ (3,233,554)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF June 30, 2015**

INVESTMENT	FUND	BALANCE June 30, 2015	BALANCE May 31, 2015	INTEREST RATE
BANKNORTH MNY MKT	24-1242924 GENERAL FUND	\$ 55,493.04	\$ 55,485.98	0.13%
BANKNORTH MNY MKT	24-1745910 GF-WORKERS COMP	\$ 49,345.13	\$ 49,338.84	0.13%
BANKNORTH MNY MKT	24-1745944 GF-UNEMPLOYMENT	\$ 67,094.78	\$ 67,086.23	0.13%
BANKNORTH MNY MKT	24-1809302 SPECIAL REVENUE	\$ 52,709.51	\$ 52,702.80	0.13%
BANKNORTH MNY MKT	24-1745902 SR-PERMIT PARKING	\$ 198,564.71	\$ 198,539.42	0.13%
BANKNORTH MNY MKT	24-1745895 SR-TIF	\$ 1,121,054.02	\$ 1,120,911.21	0.13%
BANKNORTH MNY MKT	24-1746819 CAPITAL PROJECTS	\$ -	\$ -	0.13%
BANKNORTH MNY MKT	24-1745928 ICE ARENA	\$ 250,014.41	\$ 249,982.56	0.13%
ANDROSCOGGIN BANK	449 CAPITAL PROJECTS	\$ 3,251,246.60	\$ 3,250,311.58	0.35%
ANDROSCOGGIN BANK	502 SR-TIF	\$ 600,230.14	\$ 600,057.52	0.35%
ANDROSCOGGIN BANK	836 GENERAL FUND	\$ 2,932,995.10	\$ 2,932,151.62	0.35%
NORTHERN CAPITAL	02155 CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.45%
NORTHERN CAPITAL	02155 GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.50%
GRAND TOTAL		\$ 9,828,747.44	\$ 9,826,567.76	

Report as of June 30, 2015

	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	Adjustment	Totals	% of Total
No Insurance Information	\$ 7,064.80	\$ 1,771.40	\$ -			\$ 678.00	\$ 899.00			\$ (10,413.20)	\$ -	0.00%
Bluecross	\$ 2,996.20	\$ 5,285.00	\$ 10,962.40	\$ 5,184.20	\$ 8,492.20	\$ 6,894.20	\$ 2,459.20	\$ 11,319.60	\$ 4,398.40	\$ 3,602.60	\$ 61,594.00	3.79%
Intercept	\$ -	\$ -	\$ 100.00				\$ 100.00			\$ -	\$ 200.00	0.01%
Medicare	\$ 37,107.80	\$ 68,806.60	\$ 91,866.80	\$ 111,685.20	\$ 97,824.00	\$ 102,611.00	\$ 73,538.80	\$ 84,719.80	\$ 87,014.20	\$ 31,664.40	\$ 786,838.60	48.37%
Medicaid	\$ 17,440.20	\$ 32,266.60	\$ 26,854.00	\$ 34,451.40	\$ 24,558.40	\$ 28,251.60	\$ 30,366.60	\$ 31,378.60	\$ 32,846.20	\$ 16,546.80	\$ 274,960.40	16.90%
Other/Commercial	\$ 12,208.20	\$ 29,330.80	\$ 38,157.40	\$ 50,053.60	\$ 53,915.43	\$ 46,782.00	\$ 37,816.00	\$ 40,112.60	\$ 36,624.00	\$ (1,725.00)	\$ 343,275.03	21.10%
Patient	\$ 6,737.00	\$ 15,773.20	\$ 28,964.20	\$ 24,914.80	\$ 21,524.80	\$ 30,341.00	\$ 29,180.80	\$ 21,686.00	\$ 21,212.80	\$ (43,891.60)	\$ 156,443.00	9.62%
Worker's Comp	\$ -	\$ -								\$ 3,294.00	\$ 3,294.00	0.20%
TOTAL	\$ 83,554.20	\$ 153,233.60	\$ 196,904.80	\$ 226,289.20	\$ 206,314.83	\$ 215,557.80	\$ 174,360.40	\$ 189,216.60	\$ 182,095.60	\$ (922.00)	\$ 1,626,605.03	100.00%

**EMS BILLING
BREAKDOWN -TOTAL COUNT
OCT 2014 - JUNE 2015
Report as of May 31, 2015**

	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	Adjustment	Totals	% of Total
No Insurance Information	8	2	0	0	0	1	1	0		-10	2	0.10%
Bluecross	7	6	13	6	10	8	3	16	5	1	75	3.64%
Intercept	0	0	1	0	0	0	1	0	0		2	0.10%
Medicare	76	82	109	135	117	123	88	102	104	4	940	45.65%
Medicaid	37	38	33	41	31	36	37	42	40	2	337	16.37%
Other/Commercial	18	34	49	61	65	62	49	54	53	3	448	21.76%
Patient	12	19	34	31	26	38	35	33	27	-1	254	12.34%
Worker's Comp	0	0	0	0	0	0	0	0	0	1	1	0.05%
TOTAL	158	181	239	274	249	268	214	247	229	0	2059	100.00%

TOTAL REVENUE COLLECTED AS OF 06/30/15 \$607,421.03

TOTAL EXPENDITURES AS OF 05/31/15 \$300,760.15

**EMS BILLING
AGING REPORT
OCT 2014 - JUNE 2015
Report as of June 30, 2015**

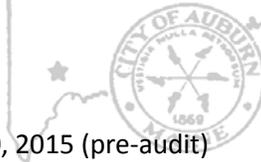
	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 7,438.50	76%	\$ 3,591.26	36%	\$ (483.12)	-5%	\$ (284.73)	-3%	\$ (417.68)	-4%	\$ 9,844.23	2.45%
Intercept	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
Medicare	\$ 57,848.73	95%	\$ 1,358.80	2%	\$ 693.40	1%	\$ -	0%	\$ 890.60	1%	\$ 60,791.53	15.15%
Medicaid	\$ 32,633.17	89%	\$ 1,732.18	5%	\$ 777.04	2%	\$ 350.85	1%	\$ 1,092.00	3%	\$ 36,585.24	9.12%
Other/Commercial	\$ 33,843.51	47%	\$ 17,725.78	25%	\$ 6,288.90	9%	\$ 5,234.51	7%	\$ 8,389.55	12%	\$ 71,482.25	17.82%
Patient	\$ 53,426.25	24%	\$ 44,828.04	20%	\$ 23,292.64	10%	\$ 28,154.43	13%	\$ 72,794.82	33%	\$ 222,496.18	55.46%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 185,190.16		\$ 69,236.06		\$ 30,568.86		\$ 33,455.06		\$ 82,749.29		\$ 401,199.43	
	46%		17%		8%		8%		21%		100%	100.00%

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Howard Kroll, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for June 30, 2015 (pre-audit)



Attached you will find a Statement of Net Assets and a Statement of Activities for the Ingersoll Arena and the Norway Savings Bank Arena as of June 30, 2015. I have also attached budget to actual reports for Norway Savings Bank Arena for revenue and expenditures.

INGERSOLL ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets.

Current Assets:

As of the end of June 2015 the total current assets were \$112,161. These consisted of cash and cash equivalents of \$249,952, and an interfund payable of \$137,791, which means that Ingersoll owes the General Fund \$137,791, so net cash available to Ingersoll is \$112,161 at the end of June.

Noncurrent Assets:

Noncurrent assets are the building, equipment and any building and land improvements, less depreciation. The total value of noncurrent assets as of June 30, 2015, was \$232,292. The equipment that was transferred to Norway Savings Bank Arena or sold has been removed from the Ingersoll balance sheet as well as the related accumulated depreciation.

Liabilities:

Ingersoll had no liabilities as of June 30, 2015

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

Ingersoll Arena had no operating revenues through June 2015.

The operating expenses for Ingersoll Arena through June 2015, were \$15,472. These expenses include supplies, utilities, and repairs and maintenance.

As of June 2015 Ingersoll has an operating loss of (\$15,472).

Non-operating revenue and expenses consist of interest income and debt service payments. The interest income to date is \$338 and debt service expense to date is \$87,345.

As of June 30, 2015 Ingersoll has a decrease in net assets of \$102,479.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets.

Current Assets:

As of the end of June 2015 the total current assets of Norway Savings Bank Arena were (\$176,690). These consisted of cash and cash equivalents of \$91,281, accounts receivable of \$33,840 and an interfund payable of \$301,811, which means that Norway owes the General Fund \$301,811 at the end of June.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). There was an adjustment to the equipment to account for equipment that was transferred from Ingersoll Arena. The total value of the noncurrent assets as of June 30, 2015 was \$242,332.

Liabilities:

Norway Arena had accounts payable of \$463 as of June 30, 2015.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through June 2015 are \$893,146. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through June 2015 were \$1,175,894. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of June 2015 Norway Arena has an operating loss of \$282,748 compared to the May 2015 operating loss of \$248,178 an increase in the operating loss of \$34,570.

As of June 30, 2015 Norway Arena has a decrease in net assets of \$282,748.

I have also attached budget to actual reports for revenue and expenditures.

CITY OF AUBURN, MAINE
Statement of Net Assets
Proprietary Funds
June 30, 2015 (pre audit)

Business-type Activities - Enterprise Funds

	Ingersoll	Norway Savings
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 249,952	\$ 91,281
Interfund receivables	\$ (137,791)	\$ (301,811)
Accounts receivable		33,840
Total current assets	112,161	(176,690)
Noncurrent assets:		
Capital assets:		
Buildings	672,279	38,905
Equipment	66,415	285,813
Land improvements	18,584	
Less accumulated depreciation	(524,986)	(82,386)
Total noncurrent assets	232,292	242,332
Total assets	344,453	65,642
LIABILITIES		
Accounts payable	\$ -	\$ 463
Total liabilities	-	463
NET ASSETS		
Invested in capital assets	\$ 232,292	\$ 242,332
Unrestricted	\$ 112,161	\$ (177,153)
Total net assets	\$ 344,453	\$ 65,179

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
Business-type Activities - Enterprise Funds
Statement of Activities
June 30, 2015 (pre audit)

	Ingersoll Ice Arena	Norway Savings Arena
Operating revenues:		
Charges for services	\$ -	\$ 893,146
Operating expenses:		
Personnel	-	304,350
Supplies	150	48,526
Utilities	11,894	207,928
Repairs and maintenance	2,249	26,744
Rent		506,484
Depreciation	-	-
Capital expenses		-
Other expenses	1,179	81,862
Total operating expenses	15,472	1,175,894
Operating gain (loss)	(15,472)	(282,748)
Nonoperating revenue (expense):		
Interest income	338	-
Interest expense (debt service)	(87,345)	-
Total nonoperating expense	(87,007)	-
Gain (Loss) before transfer	(102,479)	(282,748)
Transfers out	-	-
Change in net assets	(102,479)	(282,748)
Total net assets, July 1	446,932	347,927
Total net assets, June 30, 2015	\$ 344,453	\$ 65,179

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through June 30, 2015 (pre audit)

REVENUE SOURCE	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET
CHARGE FOR SERVICES			
Concussions	\$ 30,000	\$ 9,343	31.14%
Sign Advertisements	\$ 233,225	\$ 195,583	83.86%
Pro Shop	\$ 8,500	\$ 7,504	88.28%
Programs	\$ 172,450	\$ 246,019	142.66%
Rental Income	\$ 753,260	\$ 388,011	51.51%
Tournaments	\$ 24,500	\$ 46,686	190.56%
TOTAL CHARGE FOR SERVICES	\$ 1,221,935	\$ 893,146	73.09%
INTEREST ON INVESTMENTS	\$ -		
GRAND TOTAL REVENUES	\$ 1,221,935	\$ 893,146	73.09%

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through June 30, 2015 (pre audit)

REVENUE SOURCE	FY 2015 BUDGET	ACTUAL EXPENDITURES THRU JUNE 2015	% OF BUDGET
Salaries & Benefits	\$ 318,446	\$ 304,350	95.57%
Purchased Services	\$ 67,800	\$ 103,408	152.52%
Supplies	\$ 9,000	\$ 48,526	539.18%
Utilities	\$ 204,846	\$ 207,928	101.50%
Capital Outlay	\$ 80,000	\$ 5,198	6.50%
Rent	\$ 528,408	\$ 506,484	95.85%
	\$ 1,208,500	\$ 1,175,894	97.30%
 GRAND TOTAL EXPENDITURES	 \$ 1,208,500	 \$ 1,175,894	 97.30%