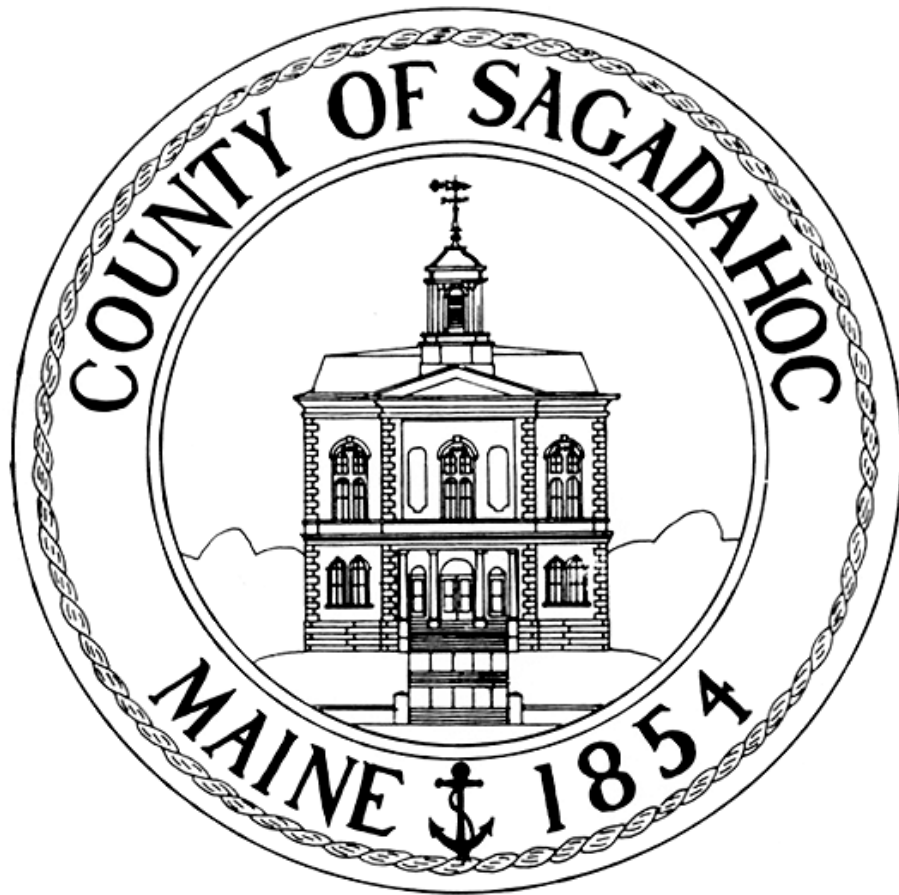


# COUNTY OF SAGADAHOC, MAINE



**ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**COUNTY OF SAGadahoc, MAINE**  
**Annual Financial Report**  
**For the Year Ended June 30, 2020**

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**COUNTY OF SAGadahoc, MAINE**  
**Annual Financial Report**  
**For the Year Ended June 30, 2020**

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# **INTRODUCTORY SECTION**

**COUNTY OF SAGadahoc, MAINE**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**June 30, 2020**

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Elected Officials

Commissioner, District 1	Charles Crosby
Commissioner, District 2	Brian Hobart
Commissioner, District 3	Carol Grose
Treasurer	Sarah Ward
Sheriff	Joel Merry
District Attorney	Natasha Irving
Registrar of Deeds	Lynn Moore
Probate Judge	Hon. John W. Voorhees
Register of Probate	Carolyn A. Bird

Appointed Officials

County Administrator	Pamela A. Hile
Communications Director	Tammy Shiers
Emergency Management Director	Sarah Bennett
Finance Manager	Jill Flaherty

# **FINANCIAL SECTION**

## Independent Auditor's Report

Board of Commissioners  
County of Sagadahoc, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Sagadahoc, Maine as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

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 Sagadahoc, Maine, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparisons for the General Fund and Correction Services Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules related to the pension and OPEB liabilities, as listed in the table of contents, 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 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.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Sagadahoc, Maine's basic financial statements. The introductory section, combining and individual fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Board of Commissioners  
County of Sagadahoc, Maine

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2021 on our consideration of the County of Sagadahoc, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Sagadahoc, Maine's internal control over financial reporting and compliance.



April 16, 2021  
South Portland, Maine

**COUNTY OF SAGADAHOC, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2020**

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By preparing a Management's Discussion and Analysis (MD&A), the County offers the readers of these financial statements a narrative overview of the financial activities of the County for the fiscal year that ended on June 30, 2020. County management hopes the explanations below will provide an opportunity for readers to gain a greater understanding of Sagadahoc County's finances as a whole.

The annual financial report contains financial statements for all activities performed by Sagadahoc County plus any other funds for which the County has a fiduciary responsibility. Sagadahoc County functions include: the offices of Administration and Finance, Register of Probate, Register of Deeds, Sheriff's Office (Patrol, Criminal Investigations, Transport, and Civil), Regional Communications Center, Emergency Management Agency, and the District Attorney's office.

**FINANCIAL HIGHLIGHTS**

**NET POSITION**

- **COUNTY'S NET POSITION:** The assets and deferred outflows of resources of the County of Sagadahoc exceeded its liabilities and deferred inflows of resources by \$3,842,526 at the close of the most recent fiscal year. (Statement 1) This net position is purposed as follows:

Net investment in capital assets	\$ 2,188,426
Restricted	746,840
Unrestricted	<u>907,260</u>
Net Position	\$ 3,842,526

- **CHANGE IN NET POSITION:** As of June 30, 2019, the County's net position was \$3,646,951 and at the end of the current year, the County's net position was \$3,842,526, an increase in net position in the amount of \$195,575 (Statement 2).

**FUND BALANCES**

- **END OF YEAR GOVERNMENTAL FUNDS.** Governmental funds include the General Fund, Correction Services Fund, Capital Projects Fund, and special revenue funds further described in the financial statements. On June 30, 2020, the end of year fund balance for the County of Sagadahoc's governmental funds was \$4,404,712 (Statement 3) which was an increase of \$524,800 from the fund balance of the governmental funds at the close of the prior year (Statement 4).
- **UNASSIGNED FUND BALANCE (GENERAL FUND).** The General Fund unassigned fund balance of \$1,855,045 equals 42%, of the total fund balance of the governmental funds of \$4,404,712 (Statement 3). The General Fund unassigned fund balance of \$1,855,045 equals approximately 29% of the County's total General Fund expenditures of \$6,319,778 (Statement 4), and 19% of the General and Correction Services Funds expenditures and transfers of \$9,462,748.
- **CORRECTION SERVICES FUND.** As required by State law associated with the 2008 Unified Corrections legislation, the County's financial audit was required to account for corrections revenues and expenditures separately from non-corrections-related revenues and expenditures. As of June 30, 2020, the Correction Services Fund balance was \$601,539.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the County of Sagadahoc's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Sagadahoc's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave). The government-wide financial statements include only the County of Sagadahoc, known as the *primary government*.

**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 Sagadahoc, like other state, county, and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds**

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the 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*.

The County of Sagadahoc maintains twenty-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Correction Services Fund, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund and Correction Services Fund. Budgetary comparison statements have been provided to demonstrate compliance with this budget.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County of Sagadahoc's own programs. The County's fiduciary fund is an agency fund consisting of funds held by the District Attorney and the Register of Probate. The accounting used for fiduciary funds is much like the government-wide financial statements.

**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 fund financial statements.

**GOVERNMENT-WIDE NET POSITION**  
**(ALL GOVERNMENTAL ACTIVITIES – Statements 1 & 2)**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County of Sagadahoc, assets and deferred outflows from all governmental activities exceeded liabilities and deferred inflows by \$3,842,526 at the close of the most recent fiscal year (Statements 1 and 2).

A large portion of the value of the County's net position, (\$2,188,426 or 57% of the total net position amount of \$3,842,526), reflects the County's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding (there was \$58,385 of debt outstanding on these assets at the end of the year). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The County has net position in the amount of \$746,840 (19%) that is restricted and cannot be used to meet the government's ongoing obligations. The County's unrestricted net position, \$907,260 (Statement 1) or 24% of the total net position of \$3,842,526 may be used to meet the government's ongoing obligations.

The County's net position increased by \$195,575 during the fiscal year (Statements 1 and 2).

**COUNTY OF SAGADAHOC, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Statement of Net Position**

	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>ASSETS</b>		
Current and other assets	\$ 5,052,653	\$ 4,403,681
Capital assets	2,246,811	2,456,352
<u>Total assets</u>	<u>7,299,464</u>	<u>6,860,033</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources related to pensions	528,879	512,793
Deferred outflows of resources related to OPEB	14,134	16,140
<u>Total deferred outflows of resources</u>	<u>543,013</u>	<u>528,933</u>
<b>LIABILITIES</b>		
Noncurrent liabilities outstanding	2,587,192	2,585,416
Other liabilities	649,457	526,725
<u>Total liabilities</u>	<u>3,236,649</u>	<u>3,112,141</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources related to pensions	420,375	363,646
Deferred inflows of resources related to OPEB	342,927	266,228
<u>Total deferred inflows of resources</u>	<u>763,302</u>	<u>629,874</u>
<b>NET POSITION</b>		
Net investment in capital assets	2,188,426	2,342,256
Restricted	746,840	578,987
Unrestricted	907,260	725,708
<u>Total net position</u>	<u>\$ 3,842,526</u>	<u>\$ 3,646,951</u>

**Capital Assets**

The County of Sagadahoc's capital assets for its governmental activities as of June 30, 2020 amounts to \$2,246,811 (net of accumulated depreciation). These capital assets include land, improvements, buildings, machinery and equipment and vehicles. The total decrease in the County's capital assets for the current fiscal year was \$209,541 or 9% of the total net capital assets.

Significant capital asset additions during the year included two new Dodge Durango vehicles for the Sheriff's Department. One vehicle was disposed of, which was traded-in for the new vehicles purchased.

**COUNTY OF SAGadahoc, MAINE**  
**Management's Discussion and Analysis, Continued**

**REVENUES AND EXPENDITURES**  
**(ALL GOVERNMENTAL FUNDS – Statements 4)**

Total County revenue for the fiscal year ended June 30, 2020 was \$10,036,381 (\$6,776,740 in General Fund; \$2,980,780 for Corrections; \$278,861 Other Funds). The revenue was derived from the following sources:

**Revenues**

	General Fund	Corrections Services Fund	Other Governmental Funds	Total
County tax assessments	\$ 6,031,080	2,657,105	-	8,688,185
Fees	469,345	-	-	469,345
Grants and intergovernmental	102,715	323,675	218,313	644,703
Charges for services	119,657	-	60,012	179,669
Interest	43,196	-	536	43,732
Other	10,747	-	-	10,747
<b>Total revenues</b>	<b>6,776,740</b>	<b>2,980,780</b>	<b>278,861</b>	<b>10,036,381</b>

**Expenditures**

General government	\$ 2,818,383	-	123,182	2,941,565
Public safety	2,641,557	-	100,558	2,742,115
Corrections	-	2,815,616	-	2,815,616
Debt service - Jail bond	798,650	-	-	798,650
Debt service - Courthouse	61,188	-	-	61,188
Capital outlay	-	-	152,447	152,447
<b>Total expenditures</b>	<b>\$ 6,319,778</b>	<b>2,815,616</b>	<b>376,187</b>	<b>9,511,581</b>

**GENERAL FUND**

In FY 2019-2020, the County collected revenue for the General Fund in the amount of \$6,776,740, which is \$354,676 more than the revenue in FY 2018-2019. The amount of revenue collected by the County through tax assessments to municipalities for general operations, \$6,031,080, increased by \$329,331 from FY 2018-2019.

Total County General Fund expenditures for the fiscal year ended June 30, 2020 were \$6,319,778 compared to \$6,217,570 in the prior year, an overall increase of \$102,208.

<b><u>General Fund</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Total revenues	\$ 6,776,740	6,422,064
Increase (decrease) in revenues compared to prior year	354,676	(39,009)
Total expenditures for non-corrections services	6,319,778	6,217,570
Increase in expenditures compared to prior year	102,208	232,193
<b>EXCESS OF GENERAL FUND REVENUES OVER EXPENDITURES</b>	<b>\$ 456,962</b>	<b>204,494</b>

**COUNTY OF SAGADAHOC, MAINE**  
**Management's Discussion and Analysis, Continued**

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During the fiscal year ended June 30, 2020, the General Fund balance increased by \$129,608 on a GAAP basis (increase of \$138,149 on a budgetary basis) compared to the prior year. The difference between budgetary basis and GAAP basis represent amounts expended from reserves.

Fund balance - General Fund, beginning of year	\$ 2,981,907
Fund balance - General Fund, end of year	<u>3,111,515</u>
Net change in fund balance - General Fund	\$ 129,608

**General Fund Balance**

At the end of the current fiscal year, the total amount of the General Fund balance was \$3,111,515 which was made up of \$820,375 committed, \$396,813 assigned, \$39,282 nonspendable, and \$1,855,045 unassigned (Statement 3). State statute permits the Sagadahoc County Commissioners to set aside assets in a Contingency Reserve account in an amount not to exceed 4% of the annual budget. The Emergency Contingency Reserve Fund may be used at the discretion of the County Commissioners for emergency purposes. The Emergency Contingency, currently set at \$100,000, is part of the committed fund balance.

**CORRECTION SERVICES FUND**

In FY 2019-2020, the County collected correction services fund revenue in the amount of \$2,980,780 which is \$3,591 higher than the revenues collected in FY 2018-2019. The amount of revenue collected by the County through tax assessments to municipalities for correction services operations, \$2,657,105, has not increased from FY 2018-2019.

Total County Correction Services Fund expenditures for the fiscal year ended June 30, 2020 were \$2,815,616. See Statement 6A and detail below. Total County Correction Services Fund expenditures for the current year were \$41,370 lower than the total County Correction Services Fund expenditures for the prior year.

<b><u>Correction Services Fund Revenues</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Total revenues for Correction Services	\$ 2,980,780	2,977,189
Increase (decrease) in revenues compared to prior year	3,591	17,202
Total expenditures for Correction-related Services	2,815,616	2,856,986
Increase (decrease) in expenditures compared to prior year	(41,370)	(38,633)
<b>EXCESS OF CORRECTION FUND REVENUES OVER EXPENDITURES</b>	<b>\$165,164</b>	<b>120,203</b>

During the fiscal year ended June 30, 2020, the Correction Services Fund balance increased by \$165,164 compared to the prior year.

Fund balance - Corrections, beginning of year	\$ 436,375
Fund balance - Corrections, end of year	<u>601,539</u>
Net change in fund balance – Corrections	\$ 165,164

**OTHER GOVERNMENTAL FUNDS**

State statutes allow the Commissioners to appropriate amounts for expenditures to be made in future years for capital expenditures. These resources are reported in a capital project fund. Other Governmental Funds consist of special revenue funds, which are resources provided to the County from outside source(s) to be used for a specific purpose such as records preservation or victim advocate activities. The details of these fund balances can be viewed on Statement A of the financial audit.

**DEBT ADMINISTRATION**

In 2012, the County entered into a \$500,000 municipal lease purchase agreement with Gorham Savings for much needed renovations to the exterior of the Courthouse. The funds will be repaid over a ten-year period at an interest rate of 4.8% per annum.

In 2001, Sagadahoc County partnered with Lincoln County to form a multi-county jail authority. The Lincoln and Sagadahoc Multicounty Jail Authority sold revenue bonds totaling \$24,600,000 in June 2005. The County of Sagadahoc guaranteed the repayment of one-half of these bonds or \$12,300,000. This is a twenty-year note at an average interest rate of 4.13%. The County's share of the remaining balance at June 30, 2020 is \$3,695,000 (see Overlapping Debt footnote).

**CORRECTIONS FUND**

In 2008, the State legislature approved LD 2080 which established the Statewide Unified Corrections System. The budget for 2009-10 was the first budget in which the State required all Corrections revenues, expenditures and fund balances to be recorded and audited separately from all other County funds. In some of the statements in this audit, Corrections information is segregated into its own financial column and in other statements, you will find that the Corrections Funds are reported completely on their own, such as in Statement 6A.

The 2008 Statewide Unified Corrections System law requires each County to raise through property taxes a specified amount for corrections-related functions. Counties are prohibited from raising property taxes any more, or any less, for corrections-related expenses. For Sagadahoc, the specified amount (commonly referred to as the County's "CAP") was initially \$2,295,849. The CAP is an integral part of the new system and was designed to shield property taxpayers from post 2008 increases in corrections-related expenses. The State appointed Board of Corrections, with the assistance of State financial analysis, established the individual County CAPs based on the amount each County budgeted for corrections-related expenses as of March 2008. The new system requires the State of Maine to fund the difference between each County's CAP and the net approved expenses for each County's Corrections related activities. When establishing the CAPs, the Board of Corrections failed to recognize the uniqueness of the relationship between Lincoln and Sagadahoc Counties that partnered to construct and operate the Two Bridges Regional Jail (TBRJ). The Jail Consolidation legislation is silent as to the effect of the Statewide Consolidation upon the previously established cost sharing agreement between Lincoln and Sagadahoc Counties. Because the two Counties differ in their interpretation regarding the impact of the Jail Consolidation legislation on the TBRJ Cost Sharing Agreement, Lincoln County withheld approximately \$130,000 in operations funding due to TBRJ. The Board of Corrections asked the two counties to reach an agreement with regard to who would pay to TBRJ from Corrections surplus to help fund an end of year \$130,000 deficit in the TBRJ operations budget. The Lincoln County Commissioners voted not to contribute any Corrections surplus to TBRJ. Sagadahoc County Commissioners voted to contribute \$83,871 to help fund TBRJ's shortfall. In 2010-2011, the legislature voted to change the cost sharing agreement, and Lincoln County and Sagadahoc County now each pay 50% of the TBRJ operations budget. Therefore, commencing January 1, 2012, Sagadahoc County's CAP increased to \$2,657,105.



**COUNTY OF SAGADAHOC, MAINE**  
**Management's Discussion and Analysis, Continued**

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In addition to the CAP funds raised through taxes, Sagadahoc County receives Community Corrections Act (CCA) funds from the State.

Principal and interest payments on the Two Bridges Regional Jail construction costs were not included as part of the State's responsibility in the Consolidated Jail System. As such, Sagadahoc and Lincoln Counties, who share the cost of the TBRJ construction bonds on an equal basis, must continue to pay the debt service on the bonds from funding that is completely outside each County's CAP. Sagadahoc, Lincoln, and three additional counties that were responsible for debt service payments as of the creation of the Consolidated Jail System, are required to continue to make those payments from monies raised through property taxes in addition to the Consolidated Corrections system CAP funds to be raised through property taxes. For this reason, the debt service payments for the Two Bridges Regional Jail Bonds are found in the General Fund expenditures rather than the Corrections expenditures (See Debt Administration section on previous page).

Correction funds in the amount of \$2,815,616 (Statement 6A) were expended as follows:

Two Bridges Regional Jail Assessment for Operations	\$ 2,357,776
County Services for Prisoner Transport	352,021
Adult Alternative Sentencing Programs	105,819
Total Expenditures	2,815,616
Total Revenues	2,980,780
Less Expenditures	2,815,616
End of Year Corrections surplus	165,164

When combined with the fund balance at the beginning of the year, the fund balance as of June 30, 2020 is \$601,539.

**Looking Forward**

- The combined budgets for FY 2020-21 equal \$10,363,475, which is an increase of \$294,348 (2.92%) when compared to the current fiscal year combined budgets of \$10,068,427; however, without the inclusion of the TBRJ state funding, the increase is \$267,018 (3.63%). A further breakdown indicates the following:

	<u>Operating</u>	<u>Debt Service</u>	<u>Capital Reserve</u>	<u>Jail</u>	<u>Combined</u>
2020-21	\$ 6,130,869	888,123	334,587	3,009,806	10,363,475
<u>2019-20</u>	<u>5,878,646</u>	<u>904,305</u>	<u>303,000</u>	<u>2,982,476</u>	<u>10,068,427</u>
Increase (decrease)	\$ 252,223	(16,182)	31,587	27,330	295,048

- The amount to be raised through taxes has increased by \$303,852 (3.5%), from \$8,687,845 in FY 2019-20 to \$8,991,697 in FY 2020-21. One reason for this is a decrease of \$49,134 (11.4%) in the amount of surplus available to offset the tax. The unassigned fund balance decreased from 20.7% of the tax assessments in FY 2018-19 to 19.7% in 2019-20; therefore, fewer additional funds in excess of the 20% allowed by state statute will be applied to the tax commitment in FY 2020-21 (from \$57,546 to \$0); however, an increase in this year's estimated amount available to offset the tax levy (\$373,165 to \$381,577) reduces the impact of this. Thus, when combined with the increase in the overall budget, we are left with the increase in the tax levy projected above. It is important to note that the availability of excess surplus will very likely continue to be reduced in the future as the gap between budgeted and actual expenditures/revenues will continue to decrease due to the use of increasingly realistic revenue projections.

**COUNTY OF SAGADAHOC, MAINE**  
**Management's Discussion and Analysis, Continued**

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- The emergence of the COVID-19 pandemic in the spring of 2020 had a significant impact on the conduct of business by the County government. Non-essential expenditures were deferred; non-emergency travel was prohibited; non-essential services, such as passport processing, were curtailed; and revenues in areas such as civil processing decreased. Surprisingly, the robust housing market continued, and revenue from the recording of deeds saw an increase. The combined result of these factors on the budget was an unassigned reserve balance slightly in excess of the state limit. This surplus will be used to offset the 2021 tax levy.
- The County is facing a number of major capital expenses including extensive repairs to the roof of the Courthouse and replacement of the Courthouse generator. In addition to existing reserves, \$35,000 has been included in the FY 2020-21 budget for these projects. It is anticipated that a total of approximately \$452,300 will need to be expended during FY 2020-21, and a portion of this cost will be financed through a lease/purchase loan, the debt service on which has also been added.
- Costs associated with the operation of the TBRJ, including debt service, represent approximately 40% of the entire FY 2019-20 County budget. As the debt service payments must be raised in addition to the legislatively set CAP, both Lincoln and Sagadahoc Counties are bearing a significant burden. On average, our inmates make up less than 50% of the prison population, with the remainder coming primarily from other counties; however, Lincoln and Sagadahoc must pay 100% of the debt. Fortunately, Two Bridges was able to contract with Oxford County to house their inmates and thus should have adequate revenue to sustain operations through the end of the current fiscal year. This is not a permanent solution, and the passage of further legislative remedies will be essential in the upcoming session.
- The pandemic will continue to have implications moving forward, both for revenue and expenses. It is more important than ever to clearly distinguish between “wants and needs” and to consider the impact COVID-19 has had on our residents and businesses when setting budgetary priorities. There are definitely some “needs” that have been growing throughout the past several years, and those must be carefully evaluated and addressed; however, it is imperative that we continue to keep any new/non-essential spending in check. The Commissioners, Budget Advisory Committee, and staff will be keenly mindful of this during the upcoming budget process. In addition, the County will continue to explore ways in which it can facilitate and/or provide services that will result in savings to its communities.

**Requests for Information**

This financial report is designed to provide a general overview of the County of Sagadahoc's financial condition for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sagadahoc County Administrator, 752 High Street, Bath, Maine, 04530.

## **BASIC FINANCIAL STATEMENTS**

**COUNTY OF SAGADAHOC, MAINE**  
**Statement of Net Position**  
**June 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,788,648
Accounts receivable	224,723
Prepaid expenses	39,282
Capital assets not being depreciated	62,198
Capital assets (net of accumulated depreciation)	2,184,613
Total assets	7,299,464
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	528,879
Deferred outflows of resources related to OPEB	14,134
Total deferred outflows of resources	543,013
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	647,941
Accrued interest	1,516
Noncurrent liabilities:	
Due within one year	58,385
Due in more than one year	2,528,807
Total liabilities	3,236,649
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	420,375
Deferred inflows of resources related to OPEB	342,927
Total deferred inflows of resources	763,302
<b>NET POSITION</b>	
Net investment in capital assets	2,188,426
Restricted	746,840
Unrestricted	907,260
Total net position	\$ 3,842,526

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, MAINE**  
**Statement of Activities**  
**For the Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Total Governmental Activities
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 3,218,353	529,357	34,360	-	(2,654,636)
Public safety	2,918,884	119,657	209,007	-	(2,590,220)
Correction services	3,618,667	-	323,675	-	(3,294,992)
Capital maintenance	80,865	-	-	77,661	(3,204)
Interest on long-term debt	4,037	-	-	-	(4,037)
Total governmental activities	9,840,806	649,014	567,042	77,661	(8,547,089)
<b>Total primary government</b>	<b>\$ 9,840,806</b>	<b>649,014</b>	<b>567,042</b>	<b>77,661</b>	<b>(8,547,089)</b>
General revenues:					
Tax assessments					8,688,185
Miscellaneous					10,747
Unrestricted investment earnings					43,732
Total general revenues					8,742,664
Changes in net position					195,575
Net position - beginning					3,646,951
<b>Net position - ending</b>				<b>\$</b>	<b>3,842,526</b>

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	General Fund	Correction Services Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,730,967	-	57,681	4,788,648
Accounts receivable	143,380	622	80,721	224,723
Prepaid expenditures	39,282	-	-	39,282
Due from other funds	-	600,917	567,044	1,167,961
<b>Total assets</b>	<b>4,913,629</b>	<b>601,539</b>	<b>705,446</b>	<b>6,220,614</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	527,748	-	13,788	541,536
Accrued wages and benefits payable	106,405	-	-	106,405
Due to other funds	1,167,961	-	-	1,167,961
<b>Total liabilities</b>	<b>1,802,114</b>	<b>-</b>	<b>13,788</b>	<b>1,815,902</b>
Fund balances:				
Nonspendable	39,282	-	-	39,282
Restricted	-	601,539	145,301	746,840
Committed	820,375	-	584,684	1,405,059
Assigned	396,813	-	-	396,813
Unassigned	1,855,045	-	(38,327)	1,816,718
<b>Total fund balances</b>	<b>3,111,515</b>	<b>601,539</b>	<b>691,658</b>	<b>4,404,712</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,913,629</b>	<b>601,539</b>	<b>705,446</b>	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.				2,246,811
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:				
Accrued compensated absences				(276,460)
Accrued interest				(1,516)
Financed purchases payable				(58,385)
Other post employment benefits, including related deferred inflows and outflows of resources				(1,105,497)
Net pension liability, including related deferred inflows and outflows of resources				(1,367,139)
<b>Net position of governmental activities</b>			<b>\$</b>	<b>3,842,526</b>

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	General Fund	Correction Services Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 6,031,080	2,657,105	-	8,688,185
Fees	469,345	-	-	469,345
Intergovernmental	102,715	323,675	218,313	644,703
Charges for services	119,657	-	60,012	179,669
Interest	43,196	-	536	43,732
Other	10,747	-	-	10,747
<b>Total revenues</b>	<b>6,776,740</b>	<b>2,980,780</b>	<b>278,861</b>	<b>10,036,381</b>
<b>Expenditures:</b>				
Current:				
General government	2,818,383	-	123,182	2,941,565
Public safety	2,641,557	-	100,558	2,742,115
Correction services and transport	-	2,815,616	-	2,815,616
Debt service (Jail Authority):				
Principal	620,000	-	-	620,000
Interest	178,650	-	-	178,650
Debt service (Courthouse):				
Principal	53,160	-	-	53,160
Interest	8,028	-	-	8,028
Capital outlay	-	-	152,447	152,447
<b>Total expenditures</b>	<b>6,319,778</b>	<b>2,815,616</b>	<b>376,187</b>	<b>9,511,581</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>456,962</b>	<b>165,164</b>	<b>(97,326)</b>	<b>524,800</b>
<b>Other financing sources (uses):</b>				
Transfers from other funds	-	-	327,354	327,354
Transfers to other funds	(327,354)	-	-	(327,354)
<b>Total other financing sources (uses)</b>	<b>(327,354)</b>	<b>-</b>	<b>327,354</b>	<b>-</b>
<b>Net changes in fund balances</b>	<b>129,608</b>	<b>165,164</b>	<b>230,028</b>	<b>524,800</b>
<b>Fund balances, beginning of year</b>	<b>2,981,907</b>	<b>436,375</b>	<b>461,630</b>	<b>3,879,912</b>
<b>Fund balances, end of year</b>	<b>\$ 3,111,515</b>	<b>601,539</b>	<b>691,658</b>	<b>4,404,712</b>

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, 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 June 30, 2020**

Net change in fund balances - total governmental funds	\$	524,800
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>		
Capital outlays	71,582	
Less: depreciation expense	(281,123)	(209,541)
<p>Financed purchase proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Repayment of financed purchase principal	55,711	55,711
<p>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 the governmental funds. More specifically, this represents:</p>		
Change in interest accrual	1,440	
Change in accrued compensated absences	(25,982)	
Change in net pension liability, with related deferred outflows and inflows of resources	(132,226)	
Change in OPEB liability, with related deferred outflows and inflows of resources	(18,627)	(175,395)
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b>195,575</b>

*See accompanying notes to basic financial statements.*



**COUNTY OF SAGadahoc, MAINE**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2020**

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Taxes:				
Tax assessments	\$ 6,030,740	6,030,740	6,031,080	340
Total taxes	6,030,740	6,030,740	6,031,080	340
Fees:				
District attorney	5,400	5,400	17,692	12,292
Register of deeds	321,000	321,000	384,067	63,067
Register of probate	70,000	70,000	67,586	(2,414)
Total fees	396,400	396,400	469,345	72,945
Intergovernmental:				
Emergency management agency	93,800	93,800	102,715	8,915
Total intergovernmental	93,800	93,800	102,715	8,915
Charges for services:				
Sheriff's department	105,000	105,000	119,657	14,657
Total charges for services	105,000	105,000	119,657	14,657
Interest earned	21,000	21,000	43,196	22,196
Other revenues:				
Miscellaneous	9,000	9,000	10,747	1,747
Total other revenues	9,000	9,000	10,747	1,747
Total revenues	6,655,940	6,655,940	6,776,740	120,800

**COUNTY OF SAGADAHOC, MAINE**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2020**

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>EXPENDITURES</b>				
Current:				
General government:				
District attorney	\$ 247,678	247,678	233,300	14,378
Administration	506,706	506,706	479,750	26,956
Buildings	183,985	183,985	170,483	13,502
Register of deeds	166,172	166,172	152,896	13,276
Register of probate	163,037	163,037	161,900	1,137
Employee benefits	1,530,374	1,530,374	1,458,447	71,927
Insurance	79,615	79,615	79,116	499
Program grants	41,750	41,750	41,750	-
Total general government	2,919,317	2,919,317	2,777,642	141,675
Public safety:				
Emergency Management Agency	179,365	179,365	168,313	11,052
Sheriff's department	1,595,978	1,595,978	1,494,831	101,147
Civil process	30,790	30,790	21,328	9,462
Communications	1,096,642	1,096,642	957,085	139,557
Total public safety	2,902,775	2,902,775	2,641,557	261,218
Debt service:				
Principal (Jail Authority)	620,000	620,000	620,000	-
Interest (Jail Authority)	179,025	179,025	178,650	375
Principal (Courthouse)	55,711	55,711	53,160	2,551
Interest (Courthouse)	5,477	5,477	8,028	(2,551)
Principal (Steeple)	36,948	36,948	-	36,948
Interest (Steeple)	7,144	7,144	-	7,144
Total debt service	904,305	904,305	859,838	44,467
Total expenditures	6,726,397	6,726,397	6,279,037	447,360
Excess (deficiency) of revenues over (under) expenditures	(70,457)	(70,457)	497,703	568,160
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted use of surplus	430,011	430,011	-	(430,011)
Budgeted transfers to reserves	(32,200)	(32,200)	(32,200)	-
Transfers to other funds - special revenue	(24,354)	(24,354)	(24,354)	-
Transfers to other funds - capital projects	(303,000)	(303,000)	(303,000)	-
Total other financing sources and (uses)	70,457	70,457	(359,554)	(430,011)
Net changes in fund balance - budgetary basis	-	-	138,149	138,149
Reconciliation from budgetary to GAAP basis:				
Net activity in reserve accounts			(8,541)	
Net changes in fund balance - GAAP basis			129,608	
Fund balance, beginning of year			2,981,907	
<b>Fund balance, end of year</b>			<b>\$ 3,111,515</b>	

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGADAHOC, MAINE**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Correction Services**  
**For the Year Ended June 30, 2020**

	Correction Services			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<b>REVENUES</b>				
Taxes:				
Tax assessments	\$ 2,657,105	2,657,105	2,657,105	-
Total taxes	2,657,105	2,657,105	2,657,105	-
Intergovernmental:				
Community corrections / home release	255,000	255,000	323,675	68,675
Total intergovernmental	255,000	255,000	323,675	68,675
Other/miscellaneous	4,000	4,000	-	(4,000)
Total revenues	2,916,105	2,916,105	2,980,780	64,675
<b>EXPENDITURES</b>				
Current:				
Operations - Two Bridges Jail	2,454,776	2,454,776	2,357,776	97,000
Transport programs	417,700	417,700	352,021	65,679
Pre-trial services	110,000	110,000	105,819	4,181
Total expenditures	2,982,476	2,982,476	2,815,616	166,860
Excess (deficiency) of revenues over (under) expenditures	(66,371)	(66,371)	165,164	231,535
<b>OTHER FINANCING SOURCES (USES)</b>				
Budgeted use of surplus	66,371	66,371	-	(66,371)
Net changes in fund balance	-	-	165,164	
Fund balance, beginning of year			436,375	
<b>Fund balance, end of year</b>			<b>\$ 601,539</b>	

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, MAINE**  
**Statement of Fiduciary Net Position**  
**Agency Funds**  
**June 30, 2020**

		<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$	6,548
<b>Total assets</b>		<b>6,548</b>
<b>LIABILITIES</b>		
Accounts payable		4,916
Due to other governments		1,632
<b>Total liabilities</b>	<b>\$</b>	<b>6,548</b>

*See accompanying notes to basic financial statements.*

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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**A. Reporting Entity**

The County of Sagadahoc (the "County") established on April 4, 1854, is located in the coastal region of Maine and covers an area of 250 square miles with a population of 35,452. The County was organized under the Board of Commissioners form of government and provides the following services to its citizens: law enforcement, judicial, registers of deeds and probate, emergency management and administration.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made based on criteria set forth in GAAP. The criteria used define the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of these criteria and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, it has been determined that the County has no component units.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County (the primary government). For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

**C. Measurement Focus, Basis of Accounting, and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Tax assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period and soon enough thereafter to pay liabilities of the current period.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The County considers all revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due.

Those revenues susceptible to accrual include tax assessments, certain charges for services and expenditure driven grants. Other receipts become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Correction Services Fund accounts for the resources raised and expended for the operation of Two Bridges Jail.

Additionally, the government reports the following fund types:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. As such, fiduciary funds are not reported in the government-wide financial statements. The County's fiduciary funds include the following:

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the government holds for others in an agency capacity. The departments of the District Attorney and Registry of Probate maintain agency funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance**

**1. Deposits**

The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the treasurer, as directed by the County Commissioners, to invest all funds in accordance with M.R.S.A. Title 30-A section 171.

**2. Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund advances". All other outstanding balances between funds are reported as "due to/from other funds".

Receivables are shown at gross amounts as management does not feel that allowances for uncollectibles are necessary.

**3. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**4. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the governmental column in the government-wide financial statements. The County does not have any infrastructure assets. Capital assets, other than infrastructure, are defined by the County as assets with an initial, individual cost of \$5,000 or more with an estimated useful life of greater than one year. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are reported at estimated acquisition value as of the date of donation.

Additions, improvements and other capital outlays that significantly extend the useful lives of assets 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 following estimated useful lives:

Buildings	40 years
Improvements other than buildings	20 years
Vehicles	5-10 years
Machinery and equipment	5-10 years

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**5. Deferred Inflows and Outflows of Resources**

In addition to assets and liabilities, the statement of net position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental activities have deferred outflows and inflows that relate to the net pension and net OPEB liabilities, which include the County's contributions subsequent to the measurement date, which are recognized as a reduction of the related net liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between County contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on plan investments, which is deferred and amortized over a five-year period.

**6. Compensated Absences**

Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service and is accrued throughout the year. Sick time is not paid unless an employee is ill, or retires in good standing. Accrued vacation and sick leave are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation or retirement.

**7. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

In the fund financial statements, the face amount of debt issued is reported as other financing sources.

**8. Fund Equity**

Governmental fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner. The Board of Commissioners is the highest level of decision-making authority for the government that can commit fund balance.



**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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- *Assigned* – resources that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The Commissioners have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance, the County Administrator and Finance Manager have authority to identify amounts for specific use within budget constraints.

Although no formal policy exists, when both restricted and unrestricted resources are available for use, it is the County’s practice to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the County’s practice to use committed or assigned resources first, and then unassigned resources as they are needed.

**9. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**10. Pensions and Other Postemployment Benefits (OPEB)**

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and related pension and OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**11. Comparative Data/Reclassifications**

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year’s presentation.

**COUNTY OF SAGADAHOC, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. General Fund Budget**

An annual budget of the general fund is legally adopted by the Commissioners. The guidelines for adopting the budget are laid out in Title 30-A M.R.S.A., section 701 through section 706-A. The County Commissioners submit a budget estimate to an advisory committee composed of six municipal officers and three representatives of the general public from the County by March for the coming fiscal year. The advisory committee reviews the budget estimate and makes recommendations to the Commissioners by May 15. The County Commissioners then enact the budget by June 15. Required public hearings on the proposed June 30, 2020 budget were held in May 2019. The County Commissioners approved the budget on June 11, 2019. Sagadahoc County by law assesses taxes to the ten municipalities in its jurisdiction to be apportioned based on the last state valuation. The June 30, 2020 tax commitment of \$8,687,845 was assessed in August, 2019. Assessments were due September 1, 2019 with interest at 6% payable on November 1, 2019.

There is no difference between the budgetary basis and generally accepted accounting principles (GAAP), except that for budgetary purposes, reserve and contingency expenditures are considered separately. The legal level of budgetary control is that level of expenditure authority that may not be exceeded or reassigned without the approval of the County Commissioners. Title 30-A, section 922 states that whenever any specific appropriation of a department or agency of county government is insufficient to pay the required expenditures for the statutory purposes for which the appropriation was made, the county commissioners may transfer an amount from any other specific line appropriation for the same department or agency to meet the expenditure, upon the written request of the department or agency.

**B. Fund Balances**

Statutory provisions allow unexpended balances of capital expenditure appropriations to be carried forward to the subsequent year. In addition, the County Commissioners may vote to carry forward unexpended balances for other restricted uses.

Reserved for Emergencies - State statutes provide for the establishment of a contingency account, in an amount not to exceed 4% of the annual budget, to be used at the discretion of the County Commissioners for emergency purposes. At the end of the fiscal year, an amount sufficient to restore the account may be transferred from the General Fund's unassigned fund balance. At June 30, 2020, the contingent account balance was \$100,000 and was carried as committed fund balance.

Unrestricted, unassigned - State law provides that remaining unencumbered surplus funds in excess of 20% of the amount to be raised by taxation shall be used to reduce the tax levy. The County's unrestricted, unassigned fund balance at June 30, 2020 was \$1,855,045, which represents 21.35% of the fiscal year 2020 assessments raised of \$8,688,185.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

**C. Deficit Fund Balances**

The following funds had deficits at June 30, 2020:

VOCA Grant	\$ 233
Civil Process	2,127
MEMA	3,126
Homeland Security FY 15	24,642
Homeland Security FY 17	4,807
Homeland Security FY 18	2,420
Homeland Security FY 19	972

These deficits will be funded with future revenues anticipated in 2020-2021.

**DEPOSITS**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of June 30, 2020, the County reported deposits of \$4,795,196 with bank balances of \$4,741,997. The County's deposit policy for custodial credit risk calls for F.D.I.C. insured bank accounts. Of the County's \$4,741,997 bank balance, \$9,197 was exposed to custodial credit risk as it was uninsured and uncollateralized. The remaining amount of \$4,732,800 was covered by F.D.I.C. or additional collateral.

*Interest Rate Risk:* The County has a policy on interest rate risk. This policy simply states that the County's investment portfolio will remain sufficiently liquid to meet all operating requirements.

*Credit risk:* Maine statutes authorize the County to invest in certain bonds, notes, certificates of indebtedness, and repurchase agreements secured by obligations of the United States which mature within one year from the date of investment. The County's investment policy for credit risk calls for collateralized investments.

*Concentration of credit risk:* The County's policy on concentration of credit risk simply states that the Finance Director shall use techniques to diversify the portfolio.

Deposits have been reported as cash and cash equivalents as follows:

Governmental activities	\$ 4,788,648
<u>Agency funds</u>	<u>6,548</u>
<b>Total</b>	<b>\$ 4,795,196</b>

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances and transfers as of June 30, 2020 is as follows:

	<u>Due from</u>	<u>Due to</u>	<u>Transfers in (out)</u>
General fund	\$ -	1,167,961	(327,354)
Correction services fund	600,917	-	-
<u>Other governmental funds</u>	<u>567,044</u>	<u>-</u>	<u>327,354</u>
<b>Total</b>	<b>\$ 1,167,961</b>	<b>1,167,961</b>	<b>-</b>

The outstanding balances between funds result from all cash being recorded in the general fund.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**CAPITAL ASSETS**

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Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance <u>07/01/19</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>06/30/20</u>
Capital assets not being depreciated:				
Land	\$ 62,198	-	-	62,198
<b>Total capital assets not being depreciated</b>	<b>62,198</b>	<b>-</b>	<b>-</b>	<b>62,198</b>
Capital assets being depreciated:				
Buildings	3,837,907	2,496	-	3,840,403
Improvements other than buildings	58,340	-	-	58,340
Vehicles	825,267	69,086	(17,600)	876,753
Machinery and equipment	1,895,073	-	-	1,895,073
<b>Total capital assets being depreciated</b>	<b>6,616,587</b>	<b>71,582</b>	<b>(17,600)</b>	<b>6,670,569</b>
Less accumulated depreciation for:				
Buildings	(2,049,352)	(107,188)	-	(2,156,540)
Improvements other than buildings	(34,173)	(2,917)	-	(37,090)
Vehicles	(556,529)	(97,267)	17,600	(636,196)
Machinery and equipment	(1,582,379)	(73,751)	-	(1,656,130)
<b>Total accumulated depreciation</b>	<b>(4,222,433)</b>	<b>(281,123)</b>	<b>17,600</b>	<b>(4,485,956)</b>
 Total capital assets being depreciated, net	 2,394,154	 (209,541)	 -	 2,184,613
 <b>Total capital assets, net</b>	 <b>\$ 2,456,352</b>	 <b>(209,541)</b>	 <b>-</b>	 <b>2,246,811</b>

Depreciation expense was charged to functions of the primary government as follows:

General government	\$ 116,147
Public safety	164,976
<b>Total depreciation expense</b>	<b>\$ 281,123</b>

**COUNTY OF SAGADAHOC, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**LONG-TERM DEBT**

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The following is a summary of long-term liability transactions of the County for the year ended June 30, 2020:

<u>Issuer</u>	<u>Balance</u> <u>07/01/19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>06/30/20</u>	<u>Due within</u> <u>one year</u>
Notes from direct borrowing	\$ 114,096	-	55,711	58,385	58,385
Net pension liability	1,384,060	91,583	-	1,475,643	-
OPEB liability	836,782	-	60,078	776,704	-
Accrued compensated absences	250,478	25,982	-	276,460	-
<b>Totals</b>	<b>\$ 2,585,416</b>	<b>117,565</b>	<b>115,789</b>	<b>2,587,192</b>	<b>58,385</b>

The County has only one item that qualifies as a note from direct borrowing: a financed purchase for the courthouse renovations. With respect to this financed purchase, assets in the amount of \$500,000 have been capitalized and are recorded as buildings within capital assets in the statement of net position. Related accumulated depreciation was \$100,000 at June 30, 2020.

The annual principal and interest requirements to amortize general long-term debt outstanding (courthouse lease) as of June 30, 2020 are as follows:

<u>Year</u> <u>ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 58,385	2,803	61,188
<b>Totals</b>	<b>\$ 58,385</b>	<b>2,803</b>	<b>61,188</b>

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**OVERLAPPING DEBT**

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In addition to the debt noted above, the County is contingently responsible for the following debt as of June 30, 2020 (also see Joint Venture note below):

<u>Governmental Unit</u>	<u>Net debt</u> <u>outstanding</u>	<u>Percent</u> <u>Applicable</u> <u>to County</u>	<u>County's</u> <u>share</u> <u>of debt</u>
Lincoln and Sagadahoc Multicounty Jail Authority	\$ 7,390,000	50%	3,695,000

The debt of Lincoln and Sagadahoc Multicounty Jail Authority is paid through annual assessments to the County. The debt will be fully paid in 2025.

**COUNTY OF SAGADAHOC, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**JOINT VENTURE**

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The County of Sagadahoc, Maine entered into a joint venture with the County of Lincoln, Maine in 2001 to form the Lincoln and Sagadahoc Multicounty Jail Authority (Jail Authority). The purpose of the Jail Authority was to construct, equip, maintain, and operate a regional jail. Two Bridges Regional Jail was built and began accepting prisoners in December 2006. The Board of Directors consists of six public members, one from each Commissioner's district, four County Commissioner members, two from each County and two Sheriff members, one from each County. The Authority is a separate reporting entity and has not been included within the financial statements of the County.

The Jail Authority issued refunding bonds in the amount of \$14,920,000 in 2014. Although the bonds are in the name of the Jail Authority, the Sagadahoc County Commissioners have passed a resolution authorizing the guarantee of half of the debt service, or \$7,460,000. The outstanding balance of these bonds at June 30, 2020 is \$7,390,000. Sagadahoc County's portion of this balance amounts to \$3,695,000. Sagadahoc and Lincoln Counties share of the operating budget is capped legislatively. For the fiscal year that ended June 30, 2020, Sagadahoc County's share is \$2,657,105.

In addition to contributions from the two counties, Two Bridges Regional Jail receives revenues from the boarding of prisoners from outside the two supporting jurisdictions, from various grants and other miscellaneous revenue. Selected information for the year ended June 30, 2020 (unaudited) is as follows:

Total assets and deferred outflows	\$17,954,388
Total liabilities and deferred inflows	9,602,046
Net position	8,352,342
Change in net position	(115,868)

Complete financial statements may be obtained from the Lincoln and Sagadahoc Multicounty Jail Authority, 522 Bath Road, Wiscasset, Maine 04578.

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**RISK MANAGEMENT**

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The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the County either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the County participates in several public entity and self-insured risk pools sponsored by the Maine County Commissioners Association Self-Funded Risk Management Pool. Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the County is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2020.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

RISK MANAGEMENT, CONTINUED

**Health Plan** - The County has established a self-insured health plan for eligible employees and retirees. A claims liability is reported for known claims in the General Fund (as part of accounts payable) and in the Statement of Net Position. All are considered due and payable. The County purchases excess stop loss insurance for claims that exceed \$40,000 per person, or \$693,000 in the aggregate (annually). The following summarizes the claim activity for the past two fiscal years ending June 30:

	<u>2020</u>	<u>2019</u>
Beginning balance, unpaid claims	\$ 45,799	65,812
Incurred claims	1,004,549	802,868
Claims paid (includes reinsurance)	(990,289)	(822,881)
<b><u>Ending balance, unpaid claims</u></b>	<b><u>\$ 60,059</u></b>	<b><u>45,799</u></b>

NET PENSION LIABILITY

**General Information about the Pension Plan**

**Plan Description** - Employees of the County are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. An advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at [www.maineopers.org](http://www.maineopers.org).

**Benefits Provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Employees are required to contribute 7.35-8.0% of their annual pay for the AC plan and 9.5% for the 3C plan.

The County's contractually required contribution rate for the year ended June 30, 2020 was 10.0%-12.8% of annual payroll depending on the plan (AC 10.0%, 3C 12.8%) actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were \$279,426 for the year ended June 30, 2020.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**NET PENSION LIABILITY, CONTINUED**

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

At June 30, 2020, the County reported a liability of \$1,475,643 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2019, the County's proportion was 0.4828%.

For the year ended June 30, 2020, the County recognized a pension expense of \$411,652. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 174,722	-
Changes of assumptions	74,731	-
Net difference between projected and actual earnings on pension plan investments	-	369,612
Changes in proportion and differences between County contributions and proportionate share of contributions	-	50,763
County contributions subsequent to the measurement date	279,426	-
<b>Total</b>	<b>\$ 528,879</b>	<b>420,375</b>

\$279,426 is reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2021	\$ 48,397
2022	(176,831)
2023	(42,255)
2024	(233)



**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**NET PENSION LIABILITY, CONTINUED**

**Actuarial Assumptions** - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% to 9.00% per year
Investment return	6.75% per annum, compounded annually
Cost of living benefit increases	1.91% per annum

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30.0%	6.0%
US government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**NET PENSION LIABILITY, CONTINUED**

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
County's proportionate share of the net pension liability	\$ 3,361,419	1,475,643	(288,321)

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - None as of June 30, 2020.

**DEFERRED COMPENSATION PLAN**

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. All assets and income of the Plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The deferred compensation is not available to employees until their termination, retirement, death, or unforeseeable emergency.

Participants who are not covered by the Maine Public Employees Retirement System are eligible for a County contribution. The contribution is a percentage of compensation and is determined by the County budget. For the year ended June 30, 2020, the County contributed 6% of compensation. Participants are fully vested with respect to the County's contributions after completing a probationary period. The County contributed \$37,032 for the year ended June 30, 2020 and employees contributed \$96,154 to the plan.

**CONTINGENT LIABILITIES**

**Grants** - Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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FUND BALANCES

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As of June 30, 2020, the committed and assigned fund balances of the General Fund were made up of the following:

Committed:

Contingency	\$ 100,000
Unfunded liability reserve	25,466
Unemployment reserve	35,667
Insurance deductible reserve	2,022
Fuel reserve	10,000
Insurance reserve fund	647,220

**Total committed** **\$ 820,375**

Assigned:

Surplus assigned to 2020-21 budget	\$ 381,577
Administrative contingency	15,236

**Total assigned** **\$ 396,813**

As of June 30, 2020, the committed fund balance of the Capital Project Fund was made up of the following:

Exterior maintenance	\$ 205,574
HVAC	6,970
Fire alarm	10,000
Copiers and laser printers	305
Telephone upgrade	6,000
Probate security	1,400
Elevator upgrade	43,000
Emergency management agency	27,916
Facilities vehicle	21,336
Communications	199,123
Sheriff's laptops	20,000
Sheriff's vehicles	38,873
DVI vehicle	4,187

**Total** **\$ 584,684**

Additionally, all of the Correction Services Fund is restricted by the State of Maine for use for correction services. Other non-major special revenue funds have restricted fund balances for grants or specific programs totaling \$145,301.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

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**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE**

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***General Information about the OPEB Plan***

**Plan Description** - The County sponsors a post-retirement benefit plan providing group term life insurance to retiring employees (hereafter referred to as the PLD OPEB plan). The County contributes to the Group Life Insurance Plan for Participating Local District (PLD). The PLD plan is a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). The MPERS Board of Trustees has the authority to establish and amend the benefit terms and financing requirements for the PLD plan. MPERS issues publicly available financial reports that are available at [www.maineopers.org](http://www.maineopers.org).

**Benefits Provided** - Under the PLD OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

**Contributions** - Premium rates for the PLD OPEB plan are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims. The County is required to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retirement period. Contributions to the PLD OPEB plan from the County were \$2,612 for the year ended June 30, 2020. Employees are not required to contribute to the PLD OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability for the PLD OPEB plan was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by actuarial valuation as of June 30, 2018. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the PLD OPEB plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2020, the County reported a liability of \$180,781 for its proportionate share of the net OPEB liability. At June 30, 2019, the County's proportion was 0.8449%.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

For the year ended June 30, 2020, the County recognized OPEB expense of \$829 for the PLD OPEB Plan. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,522	-
Changes of assumptions	-	8,573
Net difference between projected and actual earnings on OPEB plan investments	-	8,083
Changes in proportion and differences between County contributions and proportionate share of contributions	-	2,046
County contributions subsequent to the measurement date	2,612	-
<b>Total</b>	<b>\$ 14,134</b>	<b>18,702</b>

\$2,612 is reported as deferred outflows of resources related to the PLD OPEB plan resulting from County contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	\$ (5,600)
2022	(5,600)
2023	(3,909)
2024	6,886
2025	1,043

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the June 30, 2018 actuarial valuation for the PLD OPEB plan was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

	PLD OPEB Plan
Inflation	2.75%
Salary increases	2.75% - 9.00%
Investment rate of return	6.75%

Mortality rates for the PLD OPEB plan were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2018 valuation for the PLD OPEB plan was based on the results of an actuarial experience study conducted for the period June 30, 2012 to June 30, 2015.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED**

The long-term expected rate of return on the PLD OPEB plan investments was determined using a building-block method which best estimates ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	70.0%	6.0%
Real estate	5.0%	5.2%
Traditional credit	15.0%	3.0%
US Government Securities	10.0%	2.3%
Total	100.0%	

**Discount Rate** - The rate used to measure the total OPEB liability for the PLD OPEB plan was 4.98% which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.5%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2019. Projections of the plan’s fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2050. Therefore, the portion of the future projected benefit payments after 2050 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** - The following presents the County’s proportionate share of the net PLD OPEB plan liability calculated using the discount rate of 4.98%, as well as what the County’s proportionate share of the net PLD OPEB plan liability would be if it were calculated using a discount rate that is 1 percentage-point lower (3.98%) or 1 percentage-point higher (5.98%) than the current rate:

	1% Decrease (3.98%)	Discount Rate (4.98%)	1% Increase (5.98%)
Net OPEB liability	\$ 238,739	180,781	135,090

**OPEB Plan Fiduciary Net Position** - Detailed information about the PLD OPEB plan’s fiduciary net position are available in a separately issued MPERS financial report.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN**

**General Information about the OPEB Plan**

**Plan Description** - The County sponsors a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan is a single-employer defined benefit OPEB plan administered by the County. The County Commissioners have the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

**Benefits Provided** - Under the Health Plan, the County provides health insurance benefits for retirees and their dependents. County employees of normal retirement age (as defined by the Maine Public Employees Retirement System) with 5 years of continuous service are allowed to participate in the plan. Retirees and their dependents can remain as participants on the County's healthcare insurance indefinitely provided that they pay 100% of the premiums.

*Employees Covered by Benefit Terms* - At June 30, 2020, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employee entitled to but not yet receiving benefits	-
Active employees	56
	56

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The County's total Health Plan OPEB liability of \$595,923 was measured as of June 30, 2020, and the total OPEB liability was determined by actuarial valuation as of that date.

*Changes in the Total Health Plan OPEB Liability*

	Total OPEB Liability
Balance at June 30, 2019	\$ 664,915
Changes for the year:	
Service cost	39,663
Interest	18,551
Changes of benefit terms	-
Differences between expected and actual experience	(62,813)
Changes in assumptions or other inputs	(56,117)
Benefit payments	-
Other changes	(8,276)
Net changes	(68,992)
Balance at June 30, 2020	\$ 595,923

Change in assumptions reflects a change in the discount rate from 2.79% to 2.66%.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN, CONTINUED**

For the year ended June 30, 2020, the County recognized OPEB expense of \$20,410 related to the Health Plan. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	169,028
Changes of assumption or other inputs		-	155,197
Total	\$	-	324,225

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Health Plan OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	\$ (37,805)
2022	(37,805)
2023	(37,805)
2024	(37,805)
2025	(37,805)
Thereafter	(135,200)

**Actuarial Assumptions and Other Inputs** - The total OPEB liability in the June 30, 2020 measurement for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00% per year
Salary increases	4.00% per year
Discount rate	2.79%
Healthcare cost trend rates	5.50% for 2020, decreasing 0.07% per year to an ultimate rate of 4.50% in 2036 and later years
Retirees' share of the benefit related costs	100% of projected health insurance premiums

Mortality rates for the Health Plan were based on the PubG.H-2010 Mortality Table – General.

**Discount Rate** - The discount rate of 2.66% used to measure the total OPEB liability for the Health plan was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the S&P Municipal Bond 20 Year High-Grade Rate Index as of June 30, 2020.



**COUNTY OF SAGadahoc, MAINE**  
**Notes to Basic Financial Statements, Continued**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH PLAN, CONTINUED**

**Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate** – The following presents the County’s total OPEB liability related to the Health Plan calculated using the discount rate of 2.66%, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.66%) or 1 percentage-point higher (3.66%) than the current rate:

	1% Decrease (1.66%)	Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB liability	\$ 630,149	595,923	563,600

**Sensitivity of the Total Health Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates** - The following presents the County’s total OPEB liability related to the Health Plan calculated using the initial healthcare cost trend rates of 5.50%, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 549,727	595,923	648,604

**COUNTY OF SAGadahoc, MAINE**  
**Required Supplementary Information**

**Schedule of County's Proportionate Share of the Net Pension Liability**  
**Maine Public Employees Retirement System Consolidated Plan**

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's proportion of the net pension liability	\$ 0.4828%	0.5053%	0.5053%	0.5318%	0.5319%	0.4989%
County's proportionate share of the net pension liability	1,475,643	1,384,060	2,068,841	2,825,537	1,639,619	767,724
County's covered payroll	2,627,646	2,608,969	2,504,221	2,512,745	2,293,940	2,106,405
County's proportionate share of the net pension liability as a percentage of its covered payroll	56.16%	53.05%	82.61%	112.45%	71.48%	36.45%
Plan fiduciary net position as a percentage of the total pension liability	90.62%	91.14%	86.43%	81.61%	88.27%	94.10%

\* Only six years of information available. The amounts presented for each fiscal year were determined as of the prior fiscal year.

**COUNTY OF SAGadahoc, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of County Contributions – Net Pension Liability**  
**Maine Public Employees Retirement System Consolidated Plan**

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 279,426	291,887	280,639	259,044	249,938	197,462	171,793
Contributions in relation to the contractually required contribution	(279,426)	(291,887)	(280,639)	(259,044)	(249,938)	(197,462)	(171,793)
<b>Contribution deficiency (excess)</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
County's covered payroll	\$ 2,544,744	2,627,646	2,608,969	2,504,221	2,512,745	2,293,940	2,106,405
Contributions as a percentage of covered payroll	10.98%	11.11%	10.76%	10.34%	9.95%	8.61%	8.16%

\* Only seven years of information available.

**COUNTY OF SAGadahoc, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of Changes in the County's Total Health Plan OPEB Liability and Related Ratios**

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 39,663	62,971	55,524
Interest	18,551	19,454	27,806
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(62,813)	-	(150,331)
Changes of assumptions or other inputs	(56,117)	27,918	(160,666)
Benefit payments	-	(18,335)	(10,485)
Other changes	(8,276)	(145)	-
Net change in total OPEB Liability	<u>(68,992)</u>	<u>91,863</u>	<u>(238,152)</u>
Total OPEB liability - beginning	<u>664,915</u>	<u>573,052</u>	<u>811,204</u>
<b>Total OPEB liability - ending</b>	<b>\$ <u>595,923</u></b>	<b><u>664,915</u></b>	<b><u>573,052</u></b>
Covered-employee payroll	\$ 2,969,000	2,834,000	2,834,000
Total OPEB liability as a percent of covered-employee payroll	20.07%	23.46%	20.22%

\*Only three years of information available.

**COUNTY OF SAGadahoc, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of County's Proportionate Share of the Net OPEB Liability**

Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.8449%	0.8508%	0.8177%	0.8695%
County's proportionate share of the net OPEB liability	\$ 180,781	171,867	136,733	196,625
County's covered-employee payroll	2,822,907	3,146,159	2,942,644	2,838,633
County's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	6.40%	5.46%	4.65%	6.93%
Plan fiduciary net position as a percentage of the total OPEB liability	43.18%	43.92%	47.42%	unavailable

\* Only four years of information available. Amounts presented for each fiscal year were determined as of the end of the previous fiscal year.

**COUNTY OF SAGADAHOC, MAINE**  
**Required Supplementary Information, Continued**

**Schedule County's Contributions - Net OPEB Liability**  
**Maine Public Employees Retirement System Consolidated Plan**

	Last 10 Fiscal Years*			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 2,612	1,636	1,243	1,290
Contributions in relation to the contractually required contribution	<u>(2,612)</u>	<u>(1,636)</u>	<u>(1,243)</u>	<u>(1,290)</u>
<b>Contribution deficiency (excess)</b>	<b>\$ <u>          -</u></b>	<b><u>          -</u></b>	<b><u>          -</u></b>	<b><u>          -</u></b>
County's covered-employee payroll	\$ 2,544,744	2,822,907	3,146,159	2,942,644
Contributions as a percentage of covered- employee payroll	0.10%	0.06%	0.04%	0.04%

\* Only four years of information available.

**COUNTY OF SAGadahoc, MAINE**  
**Notes to Required Supplementary Information**

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Changes of Benefit Terms (Pension) - None

Changes of Assumptions (Pension) - The following are changes in actuarial assumptions used in the most recent valuations:

	<u>2018</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Discount rate	6.75%	6.88%	7.13%	7.25%	7.25%
Inflation rate	2.75%	2.75%	3.50%	3.50%	3.50%
Salary increases	2.75-9.00%	2.75-9.00%	3.50-9.50%	3.50-9.50%	3.50-9.50%
Cost of living increases	1.91%	2.20%	2.55%	3.12%	3.12%

Mortality rates:

In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. In 2016 and going forward, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table.

Changes of Benefit Terms (OPEB – PLD Plan) - None

Changes of Assumptions (OPEB – PLD Plan) - The following are changes in actuarial assumptions used in the most recent valuations:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount rate	4.98%	5.13%	5.41%

Changes of Benefit Terms (OPEB – Health Insurance) - None

Changes of Assumptions (OPEB – Health Insurance) - Changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount rate	2.66%	2.79%	3.45%	4.00%
Healthcare cost trend rates	5.50%	5.97%	6.00%	7.80%
Starting Per Capita Costs	Retiree \$23,365 Spouse \$29,046	Retiree \$23,077 Spouse \$28,688	Retiree \$23,077 Spouse \$28,688	Retiree \$21,484 Spouse \$26,708
Mortality Table	PubG.H-2010 Mortality Table – General	RP-2014 Combined Annuitant Mortality Table for males and females	RP-2014 Combined Annuitant Mortality Table for males and females	RP-2000 Combined Annuitant Mortality Table for males and females

*\* This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.*

**COMBINING AND INDIVIDUAL FUND FINANCIAL  
STATEMENTS**



## **NONMAJOR GOVERNMENTAL FUNDS**

### **OTHER GOVERNMENTAL FUNDS**

Other governmental funds include both capital project funds and special revenue funds. Capital project funds are used to account for resources that are restricted or committed to items of a capital nature. Special revenue funds are used to account for specific revenues that are legally restricted or committed to expenditure for particular purposes.

**COUNTY OF SAGadahoc, MAINE**  
**Other Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2020**

	Fund Balances (Deficits) Beginning of Year	Revenues		Expenditures	Transfers	Fund Balances (Deficits) End of Year
		Inter- governmental	Other Revenues			
Capital project funds	353,266	-	-	71,582	303,000	584,684
Special revenue funds:						
General:						
VOCA Grant	\$ 17,199	34,360	-	76,146	24,354	(233)
Deed Preservation Fund	27,223	-	22,352	5,722	-	43,853
Probate Preservation Fund	6,414	-	1,310	2,671	-	5,053
Civil Process	(330)	-	36,846	38,643	-	(2,127)
Sheriff grants and programs:						
Seatbelt Initiative Grant	5,392	1,635	-	1,481	-	5,546
OUI Emphasis Grant	2,621	5,124	-	3,941	-	3,804
Distracted Driving	7,610	4,247	-	3,714	-	8,143
Spillman Grant	4,782	87,830	-	81,708	-	10,904
Drug Seizure K-9 account	24,177	-	40	3,194	-	21,023
Electronic Monitoring Funds	3,674	-	-	-	-	3,674
EUDL	(205)	325	-	-	-	120
Ride Grant	2,703	-	-	-	-	2,703
Speed Enforcement Grant	17,455	5,231	-	6,008	-	16,678
EMA grants and programs:						
LEPC State	1,941	-	-	512	-	1,429
LEPC Training	(950)	1,900	-	-	-	950
CRI	25	-	-	-	-	25
MEMA	(3,126)	-	-	-	-	(3,126)
Homeland Security FY 14	287	-	-	-	-	287
Homeland Security FY 15	(24,642)	-	-	-	-	(24,642)
Homeland Security FY 16	21,109	-	-	-	-	21,109
Homeland Security FY 17	(4,995)	21,556	-	21,368	-	(4,807)
Homeland Security FY 18	-	6,135	-	8,555	-	(2,420)
Homeland Security FY 19	-	49,970	-	50,942	-	(972)
Total special revenue funds	108,364	218,313	60,548	304,605	24,354	106,974
<b>Total other governmental funds</b>	<b>\$ 461,630</b>	<b>218,313</b>	<b>60,548</b>	<b>376,187</b>	<b>327,354</b>	<b>691,658</b>

# FIDUCIARY FUNDS

## FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government's own programs.

### **Agency Funds**

#### **District Attorney's Restitution Fund**

To account for funds collected as restitution for various crimes and due to the victim of the crime.

#### **Registry of Probate**

To account for fees collected on behalf of other agencies.

**COUNTY OF SAGADAHOC, MAINE**  
**Fiduciary Funds**  
**Agency Fund**  
**Combining Balance Sheet**  
**June 30, 2020**

	D.A.'s Restitution	Probate	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,916	1,632	6,548
<b>Total assets</b>	<b>4,916</b>	<b>1,632</b>	<b>6,548</b>
<b>LIABILITIES</b>			
Accounts payable	4,916	-	4,916
Due to other governments	-	1,632	1,632
<b>Total liabilities</b>	<b>\$ 4,916</b>	<b>1,632</b>	<b>6,548</b>

**COUNTY OF SAGadahoc, MAINE**  
**Fiduciary Funds**  
**Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2020**

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,403	112,327	114,182	6,548
<b>Total assets</b>	<b>8,403</b>	<b>112,327</b>	<b>114,182</b>	<b>6,548</b>
<b>LIABILITIES</b>				
Accounts payable	7,374	33,956	36,414	4,916
Due to other governments	1,029	78,371	77,768	1,632
<b>Total liabilities</b>	<b>\$ 8,403</b>	<b>112,327</b>	<b>114,182</b>	<b>6,548</b>

# STATISTICAL SECTION

This part of the County of Sagadahoc's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Table</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	1-5
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	6-8
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	9-10
<b>Demographic and Economic Information</b> This schedule offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	11
<b>Operating Information</b> This schedule contains service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	12

Sources: Unless otherwise noted, the information in these schedules is derived from the County's budgets and financial statements for the relevant year.

**COUNTY OF SAGADAHOC, MAINE**  
**Net Position by Component**  
**Last Ten Fiscal Years**

	Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Governmental activities</b>										
Net investment in capital assets	\$ 2,542,592	2,808,934	2,699,779	2,677,967	2,563,922	2,457,267	2,272,310	2,309,082	2,342,256	2,188,426
Restricted	253,397	296,612	309,367	340,493	267,081	349,565	384,885	455,800	578,987	746,840
Unrestricted	2,752,703	2,272,451	2,147,218	716,240	920,396	766,995	861,375	225,461	725,708	907,260
<b>Total governmental activities net position</b>	<b>\$ 5,548,692</b>	<b>5,377,997</b>	<b>5,156,364</b>	<b>3,734,700</b>	<b>3,751,399</b>	<b>3,573,827</b>	<b>3,518,570</b>	<b>2,990,343</b>	<b>3,646,951</b>	<b>3,842,526</b>

## Notes:

Unless indicated, the amounts shown above do not reflect the restatement of net position as a result of prior period adjustments or accounting standard changes.

**COUNTY OF SAGADAHOC, MAINE**  
**Changes in Net Position**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities:										
General government	\$ 2,257,044	2,203,184	2,367,471	2,279,449	2,429,107	3,008,886	2,821,414	2,851,594	2,410,654	3,218,353
Public safety	3,425,656	3,337,450	3,264,488	3,466,246	2,887,843	2,690,226	2,782,193	2,868,134	2,962,317	2,918,884
Correction services	2,364,845	2,591,729	2,781,073	2,810,399	3,656,786	3,754,162	3,756,876	3,718,498	3,663,499	3,618,667
Capital maintenance	23,648	13,691	232,833	-	-	46,134	-	2,677	-	80,865
Miscellaneous	150,662	180,420	12,878	245,221	-	-	-	-	-	-
Interest on long-term debt	11,676	-	21,063	19,137	17,119	21,920	11,516	9,149	6,651	4,037
<b>Total governmental activities expenses</b>	<b>8,233,531</b>	<b>8,326,474</b>	<b>8,679,806</b>	<b>8,820,452</b>	<b>8,990,855</b>	<b>9,521,328</b>	<b>9,371,999</b>	<b>9,450,052</b>	<b>9,043,121</b>	<b>9,840,806</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services	479,110	460,994	500,188	480,678	515,121	526,285	613,340	629,664	603,576	649,014
Operating grants and contributions	339,222	349,254	309,827	371,486	389,807	540,513	471,111	576,924	654,807	567,042
Capital grants and contributions	-	-	-	-	-	3,842	-	-	-	77,661
<b>Total governmental activities program revenues</b>	<b>818,332</b>	<b>810,248</b>	<b>810,015</b>	<b>852,164</b>	<b>904,928</b>	<b>1,070,640</b>	<b>1,084,451</b>	<b>1,206,588</b>	<b>1,258,383</b>	<b>1,293,717</b>
<b>Net (expense) revenue</b>										
Total governmental activities net expenses	(7,415,199)	(7,516,226)	(7,869,791)	(7,968,288)	(8,085,927)	(8,450,688)	(8,287,548)	(8,243,464)	(7,784,738)	(8,547,089)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Tax assessments	7,232,232	7,232,232	7,608,238	7,842,074	8,064,121	8,197,291	8,185,794	8,422,172	8,358,854	8,688,185
Miscellaneous	147,261	62,915	61,402	46,688	47,936	14,461	23,260	11,069	36,936	10,747
Unrestricted interest income	8,574	8,828	7,922	8,227	12,144	22,550	23,237	30,602	45,556	43,732
Loss on disposal of assets	-	(9,806)	(29,404)	-	(21,575)	(7,374)	-	-	-	-
<b>Total governmental activities</b>	<b>7,388,067</b>	<b>7,294,169</b>	<b>7,648,158</b>	<b>7,896,989</b>	<b>8,102,626</b>	<b>8,226,928</b>	<b>8,232,291</b>	<b>8,463,843</b>	<b>8,441,346</b>	<b>8,742,664</b>
<b>Change in net position of governmental activities</b>	<b>\$ (27,132)</b>	<b>(222,057)</b>	<b>(221,633)</b>	<b>(71,299)</b>	<b>16,699</b>	<b>(223,760)</b>	<b>(55,257)</b>	<b>220,379</b>	<b>656,608</b>	<b>195,575</b>

## Notes:

The amounts shown above do not reflect the restatement of net position as a result of new accounting standards or prior period adjustments.



Table 3

**COUNTY OF SAGADAHOC, MAINE**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund:										
Nonspendable	\$ -	92,995	123,559	148,122	37,374	246,248	36,873	38,066	38,399	39,282
Committed	252,073	217,707	188,221	187,896	261,952	321,349	664,363	752,598	828,916	820,375
Assigned	761,764	512,576	447,799	341,320	268,503	399,237	292,846	552,654	445,947	396,813
Unassigned	1,526,952	1,527,625	1,484,284	1,467,186	1,668,567	1,513,686	1,825,825	1,741,890	1,668,645	1,855,045
<b>Total General Fund</b>	<b>2,540,789</b>	<b>2,350,903</b>	<b>2,243,863</b>	<b>2,144,524</b>	<b>2,236,396</b>	<b>2,480,520</b>	<b>2,819,907</b>	<b>3,085,208</b>	<b>2,981,907</b>	<b>3,111,515</b>
All Other Governmental Funds:										
Restricted	345,419	296,612	309,367	340,493	267,081	349,565	384,885	455,800	578,987	746,840
Committed	351,357	135,035	123,115	133,314	120,067	150,730	232,580	248,207	353,266	584,684
Unassigned	-	-	-	(3,932)	-	(17,011)	(8,996)	(13,186)	(34,248)	(38,327)
<b>Total all other governmental funds</b>	<b>\$ 696,776</b>	<b>431,647</b>	<b>432,482</b>	<b>469,875</b>	<b>387,148</b>	<b>483,284</b>	<b>608,469</b>	<b>690,821</b>	<b>898,005</b>	<b>1,293,197</b>

Table 4

**COUNTY OF SAGadahoc, MAINE**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes	\$ 7,232,232	7,232,232	7,608,238	7,842,074	8,064,121	8,197,291	8,185,794	8,422,172	8,358,854	8,688,185
Fees	406,522	359,064	401,625	384,616	419,912	414,354	432,393	445,774	429,585	469,345
Intergovernmental	439,012	408,962	364,271	395,983	425,245	544,355	471,111	576,924	654,807	644,703
Charges for services	72,588	8,053	5,659	9,181	94,219	111,931	180,947	183,890	173,991	179,669
Interest	8,574	8,828	7,922	8,227	12,144	22,550	23,237	30,602	45,556	43,732
Other	47,471	97,084	99,862	109,072	13,488	14,461	23,259	11,069	36,936	10,747
<b>Total revenues</b>	<b>8,206,399</b>	<b>8,114,223</b>	<b>8,487,577</b>	<b>8,749,153</b>	<b>9,029,129</b>	<b>9,304,942</b>	<b>9,316,741</b>	<b>9,670,431</b>	<b>9,699,729</b>	<b>10,036,381</b>
<b>Expenditures</b>										
General government	2,093,768	2,034,483	2,173,676	2,252,314	2,446,098	2,489,694	2,369,742	2,620,432	2,811,153	2,941,565
Public safety	2,279,863	2,269,712	2,242,957	2,326,863	2,621,687	2,556,013	2,553,676	2,708,383	2,809,554	2,742,115
Correction services and transport	2,360,817	2,592,194	2,779,555	2,815,324	2,767,634	2,887,465	2,877,504	2,867,452	2,842,839	2,815,616
Miscellaneous	150,662	338,346	232,833	245,221	-	-	-	-	-	-
Debt service (including Jail)	1,217,075	1,060,601	1,036,001	1,011,401	956,259	926,938	941,487	914,838	884,638	859,838
Capital outlay	217,680	825,264	128,760	159,976	220,277	104,572	109,760	211,673	247,662	152,447
<b>Total expenditures</b>	<b>8,319,865</b>	<b>9,120,600</b>	<b>8,593,782</b>	<b>8,811,099</b>	<b>9,011,955</b>	<b>8,964,682</b>	<b>8,852,169</b>	<b>9,322,778</b>	<b>9,595,846</b>	<b>9,511,581</b>
Excess (deficiency) of revenues over (under) expenditures	(113,466)	(1,006,377)	(106,205)	(61,946)	17,174	340,260	464,572	347,653	103,883	524,800
<b>Other financing sources (uses)</b>										
Proceeds from borrowing	-	500,000	-	-	-	-	-	-	-	-
Transfer in	123,063	134,121	106,598	184,029	146,601	142,597	202,939	210,395	307,795	327,354
Transfer out	(123,063)	(134,121)	(106,598)	(184,029)	(146,601)	(142,597)	(202,939)	(210,395)	(307,795)	(327,354)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (113,466)</b>	<b>(506,377)</b>	<b>(106,205)</b>	<b>(61,946)</b>	<b>17,174</b>	<b>340,260</b>	<b>464,572</b>	<b>347,653</b>	<b>103,883</b>	<b>524,800</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>15.02%</b>	<b>12.79%</b>	<b>12.24%</b>	<b>11.69%</b>	<b>10.88%</b>	<b>10.46%</b>	<b>10.79%</b>	<b>10.04%</b>	<b>9.46%</b>	<b>9.11%</b>

**COUNTY OF SAGADAHOC, MAINE**  
**Program Revenues by Function/Program**  
**Last Ten Fiscal Years**

	Program Revenues by Fiscal Year									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Function/Program</b>										
Governmental activities:										
General government	\$ 406,522	452,941	494,529	471,497	441,195	525,413	539,042	551,442	546,033	563,717
Public safety	259,237	204,773	161,451	227,257	310,082	228,771	272,447	352,264	392,351	328,664
Correction services	152,573	152,534	154,035	153,410	153,651	312,614	272,962	302,882	319,999	323,675
Capital maintenance	-	-	-	-	-	3,842	-	-	-	77,661
<b>Total governmental activities</b>	<b>\$ 818,332</b>	<b>810,248</b>	<b>810,015</b>	<b>852,164</b>	<b>904,928</b>	<b>1,070,640</b>	<b>1,084,451</b>	<b>1,206,588</b>	<b>1,258,383</b>	<b>1,293,717</b>

**COUNTY OF SAGADAHOC, MAINE**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

<u>Year *</u>		<u>State Valuation (a)</u>	<u>County Tax</u>	<u>Total Direct Tax Value (b)</u>
2011	\$	4,558,500,000	7,232,232	1.5865
2012		4,369,500,000	7,608,238	1.7412
2013		4,249,550,000	7,842,074	1.8454
2014		4,246,900,000	8,063,859	1.8987
2015		4,295,950,000	8,197,291	1.9081
2016		4,396,950,000	8,185,529	1.8616
2017		4,507,750,000	8,422,172	1.8684
2018		4,576,300,000	8,358,854	1.8266
2019		4,671,500,000	8,687,845	1.8598
2020		4,944,400,000	8,991,697	1.8186

(a) County taxes are assessed based on State Valuation. Each municipality within the County presents their own classes of real and personal property values and each municipality has its own ratio of assessed value to actual value.

(b) Per \$1,000 of assessed value.

\* Year in which tax was committed.

**COUNTY OF SAGADAHOC, MAINE**  
**Governmental Activities Tax Revenue by Source**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

<u>Year *</u>	<u>Arrowsic</u>	<u>Bath</u>	<u>Bowdoin</u>	<u>Bowdoinham</u>	<u>Georgetown</u>	<u>Phippsburg</u>	<u>Richmond</u>	<u>Topsham</u>	<u>West Bath</u>	<u>Woolwich</u>	<u>Total</u>
2011	\$ 153,323	1,489,840	373,906	423,809	820,858	1,018,298	444,059	1,329,284	563,391	615,464	7,232,232
2012	155,969	1,575,666	393,346	427,583	856,688	1,080,370	457,255	1,402,198	607,898	651,265	7,608,238
2013	149,784	1,649,188	410,141	430,530	828,907	1,123,769	498,756	1,442,157	628,150	680,692	7,842,074
2014	161,277	1,674,864	417,708	442,706	890,250	1,181,355	499,959	1,486,976	624,949	683,815	8,063,859
2015	163,126	1,694,380	418,882	452,490	904,161	1,200,903	484,460	1,557,485	627,093	694,311	8,197,291
2016	166,985	1,671,485	419,917	460,845	889,767	1,181,172	485,402	1,583,900	626,193	699,863	8,185,529
2017	166,759	1,744,231	429,531	471,642	865,799	1,223,742	493,539	1,654,957	651,876	720,096	8,422,172
2018	168,849	1,730,283	431,317	483,142	813,316	1,181,942	497,352	1,668,427	660,349	723,877	8,358,854
2019	167,675	1,824,448	443,949	518,664	873,128	1,178,941	516,927	1,743,650	676,783	743,680	8,687,845
2020	168,145	1,894,551	441,492	529,611	885,682	1,230,064	524,216	1,828,911	722,932	766,093	8,991,697

\* - Year in which tax was committed.

Table 8

**COUNTY OF SAGADAHOC, MAINE**  
**Principal Property Taxpayers/Total Tax Levy**  
**Current Year and Nine Years Ago**

<u>Taxpayer</u>	<u>2020</u>			<u>2011</u>		
	<u>State Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of State Taxable Assessed Valuation</u>	<u>State Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Valuation</u>
Bath	\$ 1,041,250,000	1	21.06%	939,100,000	1	20.60%
Topsham	1,005,550,000	2	20.34%	837,800,000	2	18.38%
Phippsburg	676,500,000	3	13.68%	641,600,000	3	14.07%
Georgetown	487,100,000	4	9.85%	517,300,000	4	11.35%
Woolwich	421,250,000	5	8.52%	388,150,000	5	8.51%
West Bath	397,750,000	6	8.04%	355,050,000	6	7.79%
Bowdoinham	291,550,000	7	5.90%	267,200,000	8	5.86%
Richmond	288,400,000	8	5.83%	279,950,000	7	6.14%
Bowdoin	242,650,000	9	4.91%	235,750,000	9	5.17%
Arrowsic	92,400,000	10	1.87%	96,600,000	10	2.12%
	<b>\$ 4,944,400,000</b>		<b>100.00%</b>	<b>4,558,500,000</b>		<b>100.00%</b>

Table 9

**COUNTY OF SAGADAHOC, MAINE**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>General Obligation Bonds / Notes</u>	<u>Capital Lease</u>	<u>Total Primary Government</u>	<u>Population (a)</u>	<u>Per Capita Income (a)</u>	<u>Personal Income</u>	<u>Percentage of Personal Income</u>	<u>Debt Per Capita</u>	<u>Percentage of Estimated State Taxable Value of Property</u>
2011	\$ -	-	-	35,293	26,769	944,758,317	0.00%	-	0.00%
2012	-	438,812	438,812	35,293	26,983	952,311,019	0.05%	12.43	0.05%
2013	-	398,687	398,687	35,293	28,370	1,001,262,410	0.04%	11.30	0.04%
2014	-	356,636	356,636	35,293	28,122	992,509,746	0.04%	10.11	0.03%
2015	-	312,567	312,567	35,045	28,829	1,010,312,305	0.03%	8.92	0.03%
2016	-	266,382	266,382	35,149	29,879	1,050,216,971	0.03%	7.58	0.01%
2017	-	217,981	217,981	35,273	30,062	1,060,376,926	0.02%	6.18	0.01%
2018	-	167,256	167,256	35,392	31,085	1,100,160,320	0.02%	4.73	0.00%
2019	-	114,096	114,096	35,856	34,432	1,234,593,792	0.01%	3.18	0.00%
2020	-	58,385	58,385	35,452	34,675	1,229,298,100	0.00%	1.65	0.00%

(a) U.S. Department of Commerce, Bureau of Census.

**COUNTY OF SAGadahoc, MAINE**  
**Legal Debt Margin Information**  
**June 30, 2020**

The amount of debt a Maine county or municipality may have is governed by Title 30-A M.R.S.A. section 5702. The law limits total debt and debt for specific categories. Total debt cannot exceed 15% of the County's last full State Valuation. Debt for specific categories is limited to a percentage of State valuation. As the following table indicates, the County is in compliance with the total and categorical debt limits:

**Legal Debt Margin Calculation for Fiscal Year 2020**

State valuation	<u>\$ 4,944,400,000</u>
Debt Limit - 15% of State Valuation	741,660,000
Less outstanding debt applicable to debt limit	<u>58,385</u>
<b>Legal debt margin</b>	<b><u>\$ 741,601,615</u></b>

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt limit	\$ 683,775,000	655,425,000	637,033,813	637,035,000	644,392,500	659,542,500	676,162,500	686,445,000	700,725,000	741,660,000
Total debt applicable to limit	-	438,812	398,687	356,636	312,567	266,382	217,981	167,256	114,096	58,385
<b>Legal debt margin</b>	<b>\$ 683,775,000</b>	<b>654,986,188</b>	<b>636,635,126</b>	<b>636,678,364</b>	<b>644,079,933</b>	<b>659,276,118</b>	<b>675,944,519</b>	<b>686,277,744</b>	<b>700,610,904</b>	<b>741,601,615</b>
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.07%	0.06%	0.06%	0.05%	0.04%	0.03%	0.02%	0.02%	0.01%



**COUNTY OF SAGADAHOC, MAINE**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (a)</b>		<b>Personal Income</b>	<b>Per Capita Personal Income (b)</b>	<b>Unemployment Rate (b)</b>
2011	35,293	\$	944,758,317	26,769	7.00%
2012	35,293		952,311,019	26,983	6.50%
2013	35,293		1,001,262,410	28,370	4.70%
2014	35,293		992,509,746	28,122	4.20%
2015	35,045		1,010,312,305	28,829	4.70%
2016	35,149		1,050,216,971	29,879	3.50%
2017	35,273		1,060,376,926	30,062	2.90%
2018	35,392		1,100,160,320	31,085	2.70%
2019	35,856		1,234,593,792	34,432	2.10%
2020	35,452		1,229,298,100	34,675	5.60%

(a) U.S. Department of Commerce, Bureau of Census.

(b) State of Maine Center for Workforce Research and Information.

**COUNTY OF SAGADAHOC, MAINE**  
**Full-time Equivalent County Employees by Function/Program**  
**Last Ten Fiscal Years**

<u>Function</u>	<u>Fiscal Year</u>									
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General government:										
Administration	9.5	9	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
District Attorney	4	4	4	3	3	4	4	4.5	4.5	4.5
D. A. Grant Positions	1	1	1	1	1	1	1	1	1	1
Registrar of Deeds	3	3	3	3.5	3.5	3.5	3	3	3	3
Register of Probate	3.5	3.5	3.5	3	3	3	2.5	3.5	3.5	3.5
Public safety:										
Sheriff	21	22	21	21	22	21	21	21	21	21
Sheriff Grant Positions	-	-	-	-	-	1	1	1	1	1
Transport/Corrections	5.5	4.5	5.5	4.5	4.5	4	4	4	4	4
Communications	16	16	16	16	16	17	17	17	17	17
Emergency Management	1.5	1.5	1.5	2	2	2	2	2	2	2
<b>Total</b>	<b>65</b>	<b>64.5</b>	<b>65</b>	<b>63.5</b>	<b>64.5</b>	<b>66</b>	<b>65</b>	<b>66.5</b>	<b>66.5</b>	<b>66.5</b>

Note: The information in this table is taken from the County of Sagadahoc's adopted budget for the corresponding fiscal year. All of the positions may or may not have been filled as of June 30 of any given year. Elected officials are counted as full time employees even though they may work less than a full work week. The District Attorney category includes Assistant District Attorneys and are state employees.