WASHINGTON COUNTY UNORGANIZED TERRITORIES

FY28 BUDGET REQUEST ***D R A F T (11/12/26)***

July 1, 2027-June 30, 2028

	COUNTY SERVICES	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	$ change	% change
2010	ADMINISTRATION	42,400	37,271	51,440	54,500	3,060	5.9%
2050	E911 ASSISTANT	14,000	0	0	0	0	-
3110	SEPTAGE SITE	0	4,524	4,197	5,339	1,142	27.2%
3130	ROADWAY MAINTENANCE	538,914	186,636	309,149	289,890	(19,259)	-6.2%
3140	SNOW REMOVAL	591,389	593,024	592,130	632,564	40,434	6.8%
3160	SOLID WASTE	154,340	153,252	155,266	174,247	18,981	12.2%
3165	EQUIPMENT OPERATIONS	19,000	13,401	13,750	12,150	(1,600)	-11.6%
3180	CEMETERY MAINTENANCE	4,300	17,860	15,300	15,000	(300)	-2.0%
3190	STREETLIGHTS	1,000	664	650	800	150	23.1%
3250	PUBLIC WORKS CREW	23,000	0	0	0	0	-
4110	THIRD PARTY REQUESTS	22,900	19,450	26,200	26,150	(50)	-0.2%
5310	SHELLFISH CONSERVATION	20,368	19,293	19,741	20,222	481	2.4%
5320	ANIMAL CONTROL SERVICES	15,169	7,392	9,941	19,622	9,681	97.4%
5330	FIRE PROTECTION	79,018	71,474	69,396	69,901	505	0.7%
5331	AMBULANCE SERVICES	101,072	77,000	104,110	120,386	16,276	15.6%
5340	ELECTION SERVICES	2,300	4,950	5,050	4,950	(100)	-2.0%
5380	PUBLIC WORKS GARAGE	5,000	970	2,000	1,100	(900)	-45.0%
	SUBTOTAL COUNTY SERVICES	1,634,170	1,207,161	1,378,320	**1,446,820**	68,500	5.0%

CAPITAL RESERVE CONTRIBUTIONS		FY26 Budget	FY26 Fund Balance	FY27 Budget	FY28 Budget	$ change	% change
2040	EQUIPMENT REPLACEMENT RES	18,000	45,341	0	0	0	-
3135	HIGHWAY CAPITAL RESERVE	155,000	654,814	450,000	250,000	(200,000)	-44.4%
3150	BRIDGE RESERVE	200,000	717,101	200,000	400,000	200,000	100.0%
5312	SHELLFISH SPECIAL PROJECTS	0	3,117	0	1,000	1,000	-
5380	UT GARAGE RESERVE	0	40,247	0	0	0	-
5384	VEHICLE/BOAT REPLACE RES	15,000	(4,075)	15,000	20,000	5,000	33.3%
*****	LEGAL SERVICES RESERVE	0	0	0	10,000	10,000	-
SUBTOTAL RESERVES		388,000	1,456,545	665,000	**681,000**	16,000	2.41%
TOTAL EXPENSES		2,022,170	-	2,043,320	**2,127,820**	84,500	4.14%

REVENUES		FY26 Budget	FY26 actual	FY27 Budget	FY28 Budget	$ change	% change
8125	LOCAL ROADS ASSIST. PGRM.	101,000	123,456	115,000	121,600	6,600	5.7%
8130	EXCISE TAXES	275,000	295,000	300,000	300,000	0	0.0%
8137	STATE PARK FEE SHARING	0	33,197	0	3,000	3,000	-
8140	SEPTIC SITE REVENUE	7,500	7,401	7,500	7,500	0	0.0%
8150	SNOWMOBILE REVENUE	250	159	150	150	0	0.0%
8155	IN LIEU OF TAXES	9,000	1,565	0	1,500	1,500	-
8160	SHELLFISH LICENSE SALES	750	1,010	1,000	1,000	0	0.0%
8205	INTEREST - GENERAL FUND	36,000	66,846	22,000	38,000	16,000	72.7%
8250	MISC. REVENUE	0	10	0	0	0	-
8310	ANIMAL CONTROL REVENUE	3,000	0	0	0	0	-
8311	SHELLFISH WARDEN SERVICES	0	6,720	8,000	8,000	0	0.0%
****	TIF ADMIN REIMBURSEMENT	0	0	0	18,500	-	-
SUBTOTAL REVENUE		432,500	535,364	453,650	**499,250**	45,600	10.1%

	FY26 Budget	FY26 Fund Balance	FY27 Budget	FY28 Budget	$ change	% change
TOTAL EXPENSES	2,022,170	-	2,043,320	**2,127,820**	84,500	4.1%
MINUS						
REVENUES	432,500	535,364	453,650	**499,250**	45,600	10.1%
EQUALS						
FY28 TAX COMMITMENT	1,589,670	1,589,670	1,589,670	**1,628,570**	38,900	2.45%

SUBMITTED BY

The WCUT Supervisor

APPROVED BY

David C Burns

The Washington County Commisioners

Billy Howard

DATE:

Courtney Hammond

WCUT FY28 BUDGET DETAILS

2010	ADMINISTRATION	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Advertising	3,000	144	3,000	600	(2,400)	-80.0%
	Equipment/Supplies	9,000	2,631	6,000	4,000	(2,000)	-33.3%
	Phone/Internet/Mail	3,500	2,829	3,200	3,000	(200)	-6.3%
	Office Rent	2,400	3,600	4,800	4,800	0	0.0%
	Training/Membership	3,000	1,559	3,000	2,500	(500)	-16.7%
	Washington County Administration	20,000	20,000	30,000	33,000	3,000	10.0%
	Website/email	1,500	1,367	1,440	1,600	160	11.1%
	Administration (uncategorized)	0	1,140	0	0	0	-
	Audit	0	4,000	0	5,000	5,000	-
	TOTAL	42,400	37,271	51,440	54,500	3,060	5.9%

2050	E911 ASSISTANT	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Wages	14,000	0	0	0	0	-
	TOTAL	14,000	0	0	0	0	-

3110	SEPTAGE SITE	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Licensing	0	684	697	750	53	7.6%
	Mowing	0	2,000	2,000	2,500	500	25.0%
	Bookkeeping	0	1,500	1,500	1,500	0	0.0%
	Materials	0	340	0	589	589	-
	TOTAL	0	4,524	4,197	5,339	1,142	27.2%

3130	ROADWAY MAINTENANCE	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Ditching	75,000	16,492	75,000	70,000	(5,000)	-6.7%
	ROW cutting/mowing	70,000	54,565	70,000	50,000	(20,000)	-28.6%
	Cross Pipe replacement/repairs	85,000	24,111	85,000	70,000	(15,000)	-17.6%
	Surface Repairs	265,000	38,367	25,000	40,000	15,000	60.0%
	Materials	5,000	6,714	5,000	7,000	2,000	40.0%
	Public Works Crew Wages/Mileage	0	6,988	9,000	10,000	1,000	11.1%
	Supervision	38,914	39,399	40,149	42,890	2,741	6.8%
	TOTAL	538,914	186,636	309,149	289,890	-19,259	-6.2%

3140	SNOW REMOVAL	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Contract #1 - Trescott	87,000	86,730	86,730	91,101	4,371	5.0%
	Contract #2 - Route 191	66,000	66,000	66,000	69,326	3,326	5.0%
	Contract #3 - Route 86	98,000	97,793	97,793	102,722	4,929	5.0%
	Contract #4 - Forest City Rd	73,500	73,360	73,359	77,056	3,697	5.0%
	Contract #5 - Route 169	29,500	31,350	31,350	37,620	6,270	20.0%
	Contract #6 - Edmunds East	53,500	60,727	60,727	63,788	3,061	5.0%
	Contract #7 - Greenlaw	14,000	13,900	13,900	14,601	701	5.0%
	Contract #8 - Lambert Lake	6,500	6,455	6,455	6,780	325	5.0%
	Contract #9 - Big Lake	18,500	18,225	18,224	21,869	3,645	20.0%
	Contract #10 - Centerville	36,000	31,500	31,500	33,088	1,588	5.0%
	Contract #11 - Eagle Dr	6,000	7,000	7,000	7,353	353	5.0%
	Bulk Salt Purchase (700 tons)	57,000	57,622	57,000	62,000	5,000	8.8%
	Misc Plowing	8,000	3,000	3,000	3,500	500	16.7%
	Supervision	37,889	39,362	39,092	41,761	2,669	6.8%
	TOTAL	591,389	593,024	592,130	632,564	40,434	6.8%

3160	SOLID WASTE	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Baileyville	19,000	17,750	18,000	21,000	3,000	16.7%
	Centerville	10,500	11,456	10,500	12,500	2,000	19.0%
	Cherryfield	10,000	5,693	5,700	6,500	800	14.0%
	Danforth	20,100	20,100	22,000	32,160	10,160	46.2%
	Day Block	0	6,750	7,500	7,500	0	0.0%
	GLS	8,000	15,000	15,000	15,000	0	0.0%
	Marion Transfer Station	55,000	48,927	50,000	50,000	0	0.0%
	T18 MD	1,500	2,754	1,500	2,000	500	33.3%
	Topsfield	8,000	2,500	2,500	2,800	300	12.0%
	Vanceboro	12,000	11,954	12,000	13,500	1,500	12.5%
	Supervision	10,240	10,368	10,566	11,287	721	6.8%
	TOTAL	154,340	153,252	155,266	174,247	18,981	12.2%

3165	EQUIPMENT OPERATIONS	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	UT Super Vehicle: Fuel	7,000	3,486	6,000	5,000	(1,000)	-16.7%
	UT Super Vehicle: Maintenance	3,000	1,679	1,500	1,800	300	20.0%
	Warden Vehicle: Fuel	3,000	1,718	3,000	2,500	(500)	-16.7%

	Warden Vehicle: Maintenance	3,000	5,268	2,500	2,500	0	0.0%
	Public Works Equip: Maintenance	3,000	50	750	350	(400)	-53.3%
	Public Works Equip: Fuel	0	43	0	100	100	-
	Shellfish Boat: Maintenance	0	1,157	0	1,500	1,500	-
	Shellfish Boat: Fuel	0	0	0	200	200	-
	TOTAL	19,000	13,401	13,750	12,150	200	1.5%

3180	CEMETERY MAINTENANCE	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Big Lake	600	2,200	2,500	2,500	0	0.0%
	Brookton	1,500	1,600	1,600	2,000	400	25.0%
	Centerville	0	2,600	2,000	2,000	0	0.0%
	Cobscook Region	1,200	2,800	4,500	3,500	(1,000)	-22.2%
	Kossuth / Codyville	600	1,750	2,500	2,500	0	0.0%
	Lambert Lake	0	5,200	1,500	2,000	500	33.3%
	Supplies/Materials	400	1,710	700	500	(200)	-28.6%
	TOTAL	4,300	17,860	15,300	15,000	-300	-2.0%

3190	STREETLIGHTS	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Centerville Streetlights	500	205	200	275	75	37.5%
	Forest /Marion Streetlights	500	459	450	525	75	16.7%
	TOTAL	1,000	664	650	800	150	23.1%

3250	PUBLIC WORKS CREW	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Wages	18,000	0	0	0		-
	Mileage	5,000	0	0	0		-
	TOTAL	23,000	0	0	0		-

4110	THIRD PARTY REQUESTS	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Avec Community Action	4,000	0	4,000	3,000	(1,000)	-25.0%
	Danforth Food Pantry	0	0	750	2,000	1,250	166.7%
	Danforth Livable Communities	1,000	750	750	750	0	0.0%
	Dennysville-Edmunds Fourth of July	1,000	1,000	1,000	1,000	0	0.0%
	Downeast Institute	4,000	4,000	4,000	4,000	0	0.0%
	Lincoln Memorial Library	1,200	2,000	2,000	2,000	0	0.0%
	Lubec Community Outreach Center	3,300	3,300	3,300	0	(3,300)	-100.0%

	Lubec Memorial Library	400	400	400	400	0	0.0%
	Wash. Co. Firefighters Assoc.	0	0	0	3,000	3,000	-
	Washington County Soil & Water	8,000	8,000	10,000	10,000	0	0.0%
	TOTAL	22,900	19,450	26,200	26,150	(50)	-0.2%

5310	SHELLFISH CONSERVATION	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Wages	16,808	16,359	16,200	16,500	300	1.9%
	Training	500	0	400	600	200	50.0%
	Equipment/Supplies	500	275	500	300	(200)	-40.0%
	Supervision	2,560	2,659	2,641	2,822	181	6.8%
	TOTAL	20,368	19,293	19,741	20,222	481	2.4%

5320	ANIMAL CONTROL SERVICES	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Salary	8,609	4,800	4,800	10,000	5,200	108.3%
	Mileage	2,000	0	0	1,000	1,000	-
	Training	500	0	100	1,000	900	900.0%
	Equipment	500	0	0	300	300	-
	Shelter Contracts	1,000	0	2,400	4,500	2,100	87.5%
	Supervision	2,560	2,592	2,641	2,822	181	6.8%
	TOTAL	15,169	7,392	9,941	19,622	9,681	97.4%

5330	FIRE PROTECTION	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Wesley Fire	1,500	4,000	4,000	4,000	0	0.0%
	Vanceboro Fire	8,250	8,151	9,800	9,800	0	0.0%
	East Machias Fire	3,000	2,000	2,500	2,500	0	0.0%
	Danforth Fire	6,000	5,850	5,850	5,850	0	0.0%
	Grand Lake Stream Fire	2,250	2,000	2,000	2,000	0	0.0%
	Dennysville Fire	20,250	16,500	16,500	16,500	0	0.0%
	Whiting Fire	3,000	4,500	2,500	2,500	0	0.0%
	Epping Volunteer Fire District	4,500	2,250	2,000	0	(2,000)	-100.0%
	Springfield Fire	6,900	4,600	4,600	4,600	0	0.0%
	Indian Twp Fire	1,500	1,500	1,500	1,500	0	0.0%
	Princeton Fire	4,200	4,000	4,000	4,000	0	0.0%
	Lubec Fire	4,500	3,750	3,750	3,750	0	0.0%
	Beddington	0	500	0	500	500	-

	Dry Hydrant System	3,000	0	0	0	0	-
	Callouts	3,000	4,615	3,000	4,500	1,500	50.0%
	Supervision	7,168	7,258	7,396	7,901	505	6.8%
	TOTAL	79,018	71,474	69,396	69,901	505	0.7%

5331	AMBULANCE SERVICES	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	NWSARAS Ambulance	27,000	26,606	29,000	36,000	7,000	24.1%
	Dennys River Ambulance	8,000	9,000	20,000	0	(20,000)	-100.0%
	WCEMA	45,000	32,969	38,940	55,000	16,060	41.2%
	Indian Twp Ambulance	9,000	0	5,000	3,500	(1,500)	-30.0%
	Pleasant River Ambulance	9,000	5,315	8,000	8,000	0	0.0%
	Bold Coast Ambulance	0	0	0	4,000		-
	Machias Ambulance	0	0	0	10,500		
	Supervision	3,072	3,110	3,170	3,386	216	6.8%
	TOTAL	101,072	77,000	104,110	120,386	1,776	1.7%

5340	ELECTION SERVICES	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Columbia Falls	300	300	250	300	50	20.0%
	Princeton	300	700	500	700	200	40.0%
	Dennysville	500	850	800	850	50	6.3%
	Danforth	300	600	500	600	100	20.0%
	Whiting	300	500	500	500	0	0.0%
	Topsfield	300	500	500	500	0	0.0%
	Lubec	300	0	500	0	(500)	-100.0%
	Beddington	0	500	250	500	250	100.0%
	Grand Lake Stream Plt	0	500	250	500	250	100.0%
	Wesley	0	200	250	200	(50)	-20.0%
	Cooper	0	300	250	300	50	20.0%
	Vanceboro	0	0	500	0	(500)	-100.0%
	TOTAL	2,300	4,950	5,050	4,950	(100)	-2.0%

5380	PUBLIC WORKS GARAGE	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	Electricity	1,000	385	750	500	(250)	-33.3%
	Heat	3,000	85	500	150	(350)	-70.0%
	Facility Maintenance	1,000	500	750	450	(300)	-40.0%

TOTAL	5,000	970	2,000	1,100	(900)	-45.0%

SALARY/WAGES CALCULATOR	FY26 budg	FY26 actual	FY27 budg	FY28 budg	$ change	% change
	UT SUPERVISOR					
Annual Salary	60,500	60,500	62,194	64,993	2,799	4.5%
WC	182	182	187	156	(31)	-16.4%
FICA	4,628	4,628	4,758	4,972	214	4.5%
MSR	6,171	6,171	6,344	6,629	285	4.5%
PFML	303	303	311	325	14	4.5%
Insurance	31,025	31,025	31,862	35,793	3,931	12.3%
TOTAL	102,808	102,808	105,655	112,868	7,212	6.8%
	SHELLFISH WARDEN					
Hourly Wage	24.26	24.26	24.94	26.06	1.12	4.5%
WC	1.21	1.21	1.25	1.21	(0.04)	-2.8%
FICA	1.86	1.86	1.91	1.99	0.08	4.4%
PFML	0.12	0.12	0.12	0.13	0.01	8.6%
TOTAL	27.45	27.45	28.22	29.40	1.18	4.2%
	PUBLIC WORKS LABORER					
Hourly Wage	21.77	21.77	22.38	23.39	1.01	4.5%
WC	1.09	1.09	1.12	1.05	(0.07)	-6.2%
FICA	1.67	1.67	1.71	1.79	0.08	4.6%
PFML	0.11	0.11	0.11	0.12	0.01	6.3%
TOTAL	24.64	24.64	25.32	26.34	1.02	4.0%

UT Supervisor Salary Distribution (Supervision)		
Roadway Maintenance	38%	42,890
Snow Removal	37%	41,761
Ambulance	3%	3,386
Fire Protection	7%	7,901
Animal Control	2.5%	2,822
Shellfish Conservation	2.5%	2,822
Solid Waste	10%	11,287
TOTAL	100%	112,868

WCUT FY28 Budget Discussion (11/12/26)

BUDGET SUMMARY

The WCUT FY28 Budget anticipates an overall increase in expenses of $84,500 (4.1%) to $2,127,820, mostly due to increases in SNOW REMOVAL, SOLID WASTE, & AMBULANCE SERVICES. Revenues are also anticipated to grow, up $45,600 (10.1%) to $499,250 , mostly due to INTEREST - GENERAL FUND. Together, these changes result in an overall tax increase of $38,900 (2.4%) to $1,628,570.

HIGHLIGHTS OF CHANGES IN EXPENSE LINES

1. ADMINISTRATION - Increases include the addition of funds to cover Audit expenses and an increase in the funds paid to the County to provide Administration and Financial services to the UT (payroll, billing, meetings, etc). This $3,000 Admin increase is reimbursed by TIF ADMIN REIMBURSEMENT (see Revenues). Reductions in Advertising and Equipment/Supplies more accurately reflect actual expenses in FY26.

2. ROADWAY MAINTENANCE - Changes in this line mostly reflect recategorization of funds although slight decreases do exist in an effort to balance the budget. FY26 actual totals do not reflect the $350,000 that were transferred from this line into the HIGHWAY CAPITAL RESERVE for paving projects in June of 2026.

3. SNOW REMOVAL - Due to continuing contracts, increasing diesel prices have a minor impact on the majority of the snow removal expenses. The exceptions are Contracts #5 and #9 which are up for renewal in Spring of 2027. The rest of the contracts do see slight increases due to a “Diesel Fuel Adjustment Clause” in the contract which allows the contractor to gain some reimbursement for fuel costs over a baseline price.

4. SOLID WASTE - The largest increase in this line results from a renewal of the contract with the Danforth Transfer Station. A closer look at demographics in the area revealed the previous contract underestimated the percentage of users from the UT.

5. THIRD PARTY REQUESTS - New or increased requests from the Washington County Firefighters Association and the Danforth Food Pantry have been offset by reductions from the Lubec Community Outreach Center and Avec (formerly Downeast Community Partners).

6. ANIMAL CONTROL - Turnover in the WCUT Animal Control position led to a redesign of the program into something more regional with different ACOs covering different areas of the UT, in conjunction with nearby municipalities. While this arrangement should increase the overall service level and employee retention, it does require an increase in funding.

7. FIRE PROTECTION - Continuing contracts have kept fire expenses stable. The exception is Epping Fire which has agreed to cover the UTs in its area at no expense after receiving a brush truck from the UT’s TIF program.

8. AMBULANCE - Changes in this line reflect the closure of the Dennys River Ambulance with those coverage areas being shifted to Machias Ambulance and Downeast EMS (along with a stipend increase). Significant stipend increases are also anticipated in Danforth (NWSARAS) and the new agreement with Bold Coast Ambulance to cover portions of Route 9 should be finalized by next year.

9. SALARY/WAGES CALCULATOR - This budget includes a 4.5% salary/wages increase for WCUT employees. This is based on a projected 2027 COLA increase of 3.5% plus a 1% raise. The salary for the UT Supervisor is distributed across seven expense lines and labeled "Supervision" in each. The annual payroll estimates for the hourly employees are reflected in their respective lines (SHELLFISH CONSERVATION for the Shellfish Warden; ROADWAY MAINTENANCE & CEMETERY MAINTENANCE for the Public Works Laborers)

HIGHLIGHTS OF CHANGES IN CAPITAL RESERVE CONTRIBUTIONS

1. FY26 Fund Balances - The second column in the Capital Reserve Contributions section of the budget includes *estimated* fund balances for each reserve line as of the end of FY26 (June 30, 2026). They do not include the contributions or expenses in FY27. These numbers are unaudited as of October 2026 although the audits are scheduled to be caught up to FY25 by January 1st, 2027.

2. BRIDGE RESERVE - The Mill Stream Bridge Replacement project should be completed during FY28 but the cost estimate has continued to increase and now sits at $1.5 million with $1 million coming from the WCUT bridge reserve (the rest is coming from MaineDOT). This year's budget contribution attempts to build in some cushion for: higher than anticipated construction costs of the bridge, fund balance adjustments from updated audits, emergencies.

3. HIGHWAY CAPITAL RESERVE - The WCUT has a 15 year paving plan that requires contributions of approximately $350,000 per year. This year's reduction is offset by last year's larger contribution.

4. LEGAL SERVICES RESERVE - This new fund allows WCUT to set aside funds to pay for any unexpected legal expenses.

HIGHLIGHTS OF CHANGES IN REVENUE

1. INTEREST - GENERAL FUND - The large reserve totals generated significant interest revenue in FY26 (and likely FY27) but this number is anticipated to drop in FY28 after the Centerville Bridge project is completed.

2. TIF ADMIN REIMBURSEMENT - These funds come from the TIF program and are used to reimburse the WCUT for time spent working on TIF Projects. A portion of this reimbursement is passed on to the County's Administration and Finance departments, to cover their work on TIF projects, in the ADMINISTRATION line.