

## Franklin County FY2027 Budget

### General Fund Summary

Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Emergency Management Agency	291,312	342,520	-	-	-
District Attorney's Office	388,665	380,250	-	-	-
Superior Court	3,000	3,000	-	-	-
Commissioners' Office	399,220	471,116	-	-	-
Treasurer's Office	259,165	324,174	-	-	-
Technical Services	504,717	689,218	-	-	-
Facilities	439,879	512,937	-	-	-
Registry of Deeds	250,961	269,014	-	-	-
Registry of Probate	329,782	311,763	-	-	-
Sheriff's Office	3,064,143	3,507,501	-	-	-
Communications	1,396,668	1,507,381	-	-	-
County-Wide	686,645	866,935	-	-	-
<b>Total Expenditures</b>	<b>8,014,157</b>	<b>9,185,809</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		14.6%	-100.0%	-100.0%	-100.0%
Estimated Revenues	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Emergency Management Agency	(62,466)	(60,000)			
District Attorney's Office	(30,000)	(30,000)			
Commissioners' Office	(65,000)	(13,500)			
Registry of Deeds	(375,000)	(420,000)			
Registry of Probate	(100,000)	(100,000)			
Sheriff's Office	(89,643)	(125,000)			
All Other Revenue	(130,000)	(170,508)			
Use of Fund Balance	-	-			
<b>Total Estimated Revenues</b>	<b>(852,109)</b>	<b>(919,008)</b>	-	-	-
<b>General Fund Assessment</b>	<b>7,162,048</b>	<b>8,266,801</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		15.4%	-100.0%	-100.0%	-100.0%

### Jail Fund Summary

Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Expenditures	3,536,649	4,107,418	-	-	-
Estimated Revenues	(540,000)	(740,000)			
Use of Fund Balance	-	-			
<b>Jail Fund Assessment</b>	<b>2,996,649</b>	<b>3,367,418</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		12.4%	-100.0%	-100.0%	-100.0%

### Assessment Summary

General Fund	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
General Fund	7,162,048	8,266,801	-	-	-
Jail Fund	2,996,649	3,367,418	-	-	-
Overlay	35,000	30,000			
<b>Total Assessment</b>	<b>\$ 10,193,697</b>	<b>\$ 11,664,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Valuation</b>	<b>\$ 7,336,950,000</b>	<b>\$ 8,064,800,000</b>	<b>\$ 8,064,800,000</b>	<b>\$ 8,064,800,000</b>	<b>\$ 8,064,800,000</b>
<b>Mil Rate (\$ in tax per \$1,000 valuation)</b>	<b>\$ 1.389</b>	<b>\$ 1.446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Percentage Increase (Decrease)</i>		4.1%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Municipal Tax Assessments

	FY2026 Valuation	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Avon	71,500,000	103,411	-	-	-
Carrabassett Valley	1,564,300,000	2,262,466	-	-	-
Carthage	103,600,000	149,838	-	-	-
Chesterville	202,400,000	292,734	-	-	-
Coplin Plantation	77,600,000	112,234	-	-	-
Dallas Plantation	273,500,000	395,566	-	-	-
Eustis	318,550,000	460,723	-	-	-
Farmington	956,800,000	1,383,832	-	-	-
Industry	176,900,000	255,853	-	-	-
Jay	524,450,000	758,518	-	-	-
Kingfield	234,600,000	339,305	-	-	-
New Sharon	204,950,000	296,422	-	-	-
New Vineyard	150,450,000	217,598	-	-	-
Phillips	147,900,000	213,910	-	-	-
Rangeley	1,037,800,000	1,500,983	-	-	-
Rangeley Plantation	371,850,000	537,811	-	-	-
Sandy River Plantation	281,350,000	406,920	-	-	-
Strong	161,400,000	233,435	-	-	-
Temple	71,900,000	103,990	-	-	-
Weld	201,600,000	291,577	-	-	-
Wilton	475,450,000	687,649	-	-	-
Unorganized Territory	455,950,000	659,444	-	-	-
<b>County Total</b>	<b>8,064,800,000</b>	<b>11,664,219</b>	-	-	-

Select a Budget

# Franklin County FY2027 Budget

## Department 10 - Emergency Management Agency

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	227,462	249,870	-	-	-
Services	42,450	76,950	-	-	-
Commodities	3,200	3,500	-	-	-
Capital Outlays	7,500	1,500	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	10,700	10,700	-	-	-
<b>Department Total</b>	<b>291,312</b>	<b>342,520</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		17.6%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
010-7005 · Department Head	92,117	94,729			
010-7010 · Deputy Department Head	58,436	60,830			
010-7029 · Overtime	2,500	2,500			
010-7050 · Payroll Taxes	11,709	12,092			
010-7055 · Flex Benefit	43,589	58,097			
010-7070 · Workers Comp	-	-			
010-7075 · Retirement	15,611	16,122			
010-7105 · Training and Development	1,000	1,000			
010-7110 · Travel and Mileage	1,000	2,500			
010-7115 · Meals	500	500			
010-7120 · Lodging	1,000	1,500			
<b>Personnel Total</b>	<b>227,462</b>	<b>249,870</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		9.9%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
010-7210 · Telephone	2,250	2,250			
010-7213 · Website	-	-			
010-7224 · Consultants	-	30,000			
010-7250 · Equipment Rentals and Leases	30,000	32,500			
010-7252 · Equipment Repairs and Maint	8,000	10,000			
010-7254 · Vehicle Repairs and Maint	2,000	2,000			
010-7354 · Dues and Subscriptions	200	200			
<b>Services Total</b>	<b>42,450</b>	<b>76,950</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		81.3%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
010-7401 · Office Supplies	1,200	1,500			
010-7550 · Gas and Oil	2,000	2,000			
<b>Commodities Total</b>	<b>3,200</b>	<b>3,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		9.4%	-100.0%	-100.0%	-100.0%

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
010-7680 · Equipment and Furniture	7,500	1,500			
<b>Capital Outlays Total</b>	<b>7,500</b>	<b>1,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-80.0%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 10 - Emergency Management Agency

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>					
	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>					
		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
099-8501 · Transfer Out - EMA Capital Rsv	10,700	10,700			
<b>Transfers to Reserves Total</b>					
	<b>10,700</b>	<b>10,700</b>	-	-	-
<i>Percentage Increase (Decrease)</i>					
		0.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 15 - District Attorney's Office

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	298,937	289,473	-	-	-
Services	63,512	63,177	-	-	-
Commodities	12,800	13,100	-	-	-
Capital Outlays	4,200	4,000	-	-	-
Other Expenditures	9,216	10,500	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>388,665</b>	<b>380,250</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-2.2%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
015-7020 · Full Time Staff	195,734	201,275			
015-7025 · Part Time Staff	-	-			
015-7050 · Payroll Taxes	14,974	15,398			
015-7055 · Flex Benefit	65,364	49,670			
015-7070 · Workers Comp	-	-			
015-7075 · Retirement	19,965	20,530			
015-7105 · Training and Development	600	300			
015-7110 · Travel and Mileage	2,000	2,000			
015-7115 · Meals	300	300			
<b>Personnel Total</b>	<b>298,937</b>	<b>289,473</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-3.2%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
015-7210 · Telephone	7,000	7,000			
015-7234 · Restitution Specialist	20,460	20,825			
015-7249 · Other Professional Services	25,152	25,152			
015-7250 · Equipment Rentals and Leases	6,500	6,500			
015-7252 · Equipment Repairs and Maint	1,200				
015-7352 · Postage and Freight	600	600			
015-7354 · Dues and Subscriptions	100	100			
015-7357 · Laboratory Fees	1,000	1,000			
015-7358 · Transcripts	1,500	2,000			
<b>Services Total</b>	<b>63,512</b>	<b>63,177</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-0.5%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
015-7401 · Office Supplies	2,000	2,000			
015-7403 · Maintenance Supplies	-				
015-7404 · Computer Supplies	600	600			
015-7450 · Statutes and Reference Books	10,200	10,500			
<b>Commodities Total</b>	<b>12,800</b>	<b>13,100</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		2.3%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 15 - District Attorney's Office

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
015-7680 · Equipment and Furniture	1,000	500			
015-7690 · Computers	3,200	3,500			
<b>Capital Outlays Total</b>	<b>4,200</b>	<b>4,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-4.8%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
015-7804 · District Three Joint Budget	9,216	10,500			
<b>Other Expenditures Total</b>	<b>9,216</b>	<b>10,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		13.9%	-100.0%	-100.0%	-100.0%

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 16 - Superior Court

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	-	-	-	-	-
Services	3,000	3,000	-	-	-
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Personnel Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
016-7848 · Officer Fees	2,000	2,000			
016-7849 · Witness Fees	1,000	1,000			
<b>Services Total</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Commodities Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Capital Outlays Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 20 - Commissioners' Office

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	307,470	365,316	-	-	-
Services	59,500	92,350	-	-	-
Commodities	5,000	4,200	-	-	-
Capital Outlays	5,500	5,500	-	-	-
Other Expenditures	21,750	3,750	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>399,220</b>	<b>471,116</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		18.0%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
020-7000 · Elected Officials	60,000	62,636			
020-7005 · Department Head	39,089	39,089			
020-7010 · HR Director	63,037	89,378			
020-7025 · Part Time Staff	24,257	21,477			
020-7050 · Payroll Taxes	14,258	16,262			
020-7055 · Flex Benefit	72,452	87,791			
020-7070 · Workers Comp	-	-			
020-7075 · Retirement	18,077	21,683			
020-7105 · Training and Development	4,500	6,500			
020-7110 · Travel and Mileage	3,500	12,000			
020-7115 · Meals	1,800	3,000			
020-7120 · Lodging	6,500	5,500			
<b>Personnel Total</b>	<b>307,470</b>	<b>365,316</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		18.8%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
020-7210 · Telephone	1,500	1,850			
020-7213 · Website	6,500	10,000			
020-7220 · Legal	35,000	65,000			
020-7254 · Vehicle Repairs and Maint	-	-			
020-7350 · Advertising	4,500	3,500			
020-7351 · Printing and Copying	1,500	1,000			
020-7354 · Dues and Subscriptions	7,000	7,500			
020-7355 · Fees and Registrations	3,500	3,500			
<b>Services Total</b>	<b>59,500</b>	<b>92,350</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		55.2%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
020-7401 · Office Supplies	3,000	3,700			
020-7404 · Computer Supplies	2,000	500			
<b>Commodities Total</b>	<b>5,000</b>	<b>4,200</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-16.0%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 20 - Commissioners' Office

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
020-7680 · Equipment and Furniture	3,000	3,000			
020-7690 · Computers	2,500	2,500			
<b>Capital Outlays Total</b>	<b>5,500</b>	<b>5,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
020-7865 · Donations	250	250			
020-7807 · Document Preservation	18,000	-			
020-7877 · Recruitment and Retention	3,500	3,500			
<b>Other Expenditures Total</b>	<b>21,750</b>	<b>3,750</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-82.8%	-100.0%	-100.0%	-100.0%

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 25 - Treasurer's Office

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	170,315	212,774	-	-	-
Services	76,600	99,150	-	-	-
Commodities	4,250	4,250	-	-	-
Capital Outlays	8,000	8,000	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>259,165</b>	<b>324,174</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		25.1%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
025-7005 · Department Head	22,419	23,404			
025-7020 · Full Time Staff	74,745	77,689			
025-7025 · Part Time Staff	-	30,147			
025-7050 · Payroll Taxes	7,433	10,040			
025-7055 · Flex Benefit	50,957	54,208			
025-7070 · Workers Comp	-	-			
025-7075 · Retirement	9,911	13,386			
025-7105 · Training and Development	2,000	2,000			
025-7110 · Travel and Mileage	1,250	750			
025-7115 · Meals	750	500			
025-7120 · Lodging	850	650			
<b>Personnel Total</b>	<b>170,315</b>	<b>212,774</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		24.9%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
025-7221 · Auditor	16,000	30,000			
025-7222 · Business Services	30,000	36,000			
025-7351 · Printing and Copying	2,250	2,250			
025-7352 · Postage and Freight	2,500	2,500			
025-7223 · Payroll Processing	12,500	12,500			
025-7249 · Other Professional Services	9,000	11,000			
025-7250 · Equipment Rentals and Leases	2,000	2,000			
025-7254 · Vehicle Repairs and Maint	-	650			
025-7354 · Dues and Subscriptions	350	250			
025-7355 · Fees and Registrations	2,000	2,000			
<b>Services Total</b>	<b>76,600</b>	<b>99,150</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		29.4%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
025-7401 · Office Supplies	3,500	3,500			
025-7404 · Computer Supplies	750	750			
<b>Commodities Total</b>	<b>4,250</b>	<b>4,250</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 25 - Treasurer's Office

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
025-7690 - Computers	3,000	3,000			
025-7680 - Equipment and Furniture	5,000	5,000			
<b>Capital Outlays Total</b>	<b>8,000</b>	<b>8,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 30 - Technical Services

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	231,767	246,615	-	-	-
Services	231,700	357,853	-	-	-
Commodities	4,750	4,750	-	-	-
Capital Outlays	31,500	30,000	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	5,000	50,000	-	-	-
<b>Department Total</b>	<b>504,717</b>	<b>689,218</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		36.6%	-100.0%	-100.0%	-100.0%

### Departmental Detail

<b>Personnel</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
030-7005 · Department Head	81,572	84,329			
030-7020 · Full Time Staff	75,178	81,355			
030-7050 · Payroll Taxes	11,991	12,675			
030-7055 · Flex Benefit	42,637	46,956			
030-7070 · Workers Comp	-	-			
030-7075 · Retirement	15,989	16,900			
030-7105 · Training and Development	1,000	1,000			
030-7110 · Travel and Mileage	2,000	2,000			
030-7115 · Meals	400	400			
030-7120 · Lodging	1,000	1,000			
<b>Personnel Total</b>	<b>231,767</b>	<b>246,615</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		6.4%	-100.0%	-100.0%	-100.0%

<b>Services</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
030-7210 · Telephone	1,200	1,200			
030-7217 · Communications	60,000	63,000			
030-7249 · Other Professional Services	170,000	293,653			
030-7254 · Vehicle Repairs and Maint	-	-			
030-7355 · Fees and Registrations	500	-			
<b>Services Total</b>	<b>231,700</b>	<b>357,853</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		54.4%	-100.0%	-100.0%	-100.0%

<b>Commodities</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
030-7401 · Office Supplies	750	750			
030-7404 · Computer Supplies	4,000	4,000			
<b>Commodities Total</b>	<b>4,750</b>	<b>4,750</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

<b>Capital Outlays</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
030-7680 · Equipment and Furniture	30,000	30,000			
030-7690 · Computers	1,500	-			
<b>Capital Outlays Total</b>	<b>31,500</b>	<b>30,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-4.8%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 30 - Technical Services

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
099-8505 · Transfer Out - IT Capital Rsv	5,000	50,000			
<b>Transfers to Reserves Total</b>	<b>5,000</b>	<b>50,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		900.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 40 - Facilities

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	186,279	192,037	-	-	-
Services	173,800	189,400	-	-	-
Commodities	9,300	13,000	-	-	-
Capital Outlays	28,500	68,500	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	42,000	50,000	-	-	-
<b>Department Total</b>	<b>439,879</b>	<b>512,937</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		16.6%	-100.0%	-100.0%	-100.0%

### Division Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Division 01 - Courthouse	321,479	345,687	-	-	-
Division 02 - EOC Building	58,600	55,250	-	-	-
Division 03 - Dispatch Building	45,800	97,500	-	-	-
Division 04 - Whitehouse	14,000	14,500	-	-	-
<b>Department Total</b>	<b>439,879</b>	<b>512,937</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		16.6%	-100.0%	-100.0%	-100.0%

### Departmental Detail Division 01 - Courthouse

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Personnel</b>					
040-7005 · Department Head	67,255	65,253			
040-7020 · Full Time Staff	52,323	53,803			
040-7027 · On Call	5,000	5,000			
040-7029 · Overtime	-	-			
040-7050 · Payroll Taxes	9,530	9,490			
040-7055 · Flex Benefit	37,964	44,837			
040-7070 · Workers Comp	-	-			
040-7075 · Retirement	12,707	12,654			
040-7110 · Travel and Mileage	1,500	1,000			
<b>Personnel Total</b>	<b>186,279</b>	<b>192,037</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		3.1%	-100.0%	-100.0%	-100.0%

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Services</b>					
040-7200 · Heat	14,000	10,000			
040-7201 · Electricity	26,000	23,000			
040-7202 · Water	2,200	1,500			
040-7203 · Sewer	2,000	1,500			
040-7226 · Cleaning Services	3,500	9,000			
040-7210 · Telephone	1,200	1,200			
040-7252 · Equipment Repairs and Maint	500	1,000			
040-7253 · Building Repairs and Maint	20,000	30,000			
040-7254 · Vehicle Repairs and Maint	-	-			
040-7255 · Grounds Upkeep and Snow Removal	9,000	9,450			
040-7360 · Licenses and Permits	5,000	6,500			
<b>Services Total</b>	<b>83,400</b>	<b>93,150</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		11.7%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 40 - Facilities

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
040-7403 · Maintenance Supplies	3,300	3,500			
040-7404 · Computer Supplies	-	-			
040-7501 · Tools	500	1,000			
<b>Commodities Total</b>	<b>3,800</b>	<b>4,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		18.4%	-100.0%	-100.0%	-100.0%

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
040-7640 · Buildings and Building Imprv	6,000	6,000			
<b>Capital Outlays Total</b>	<b>6,000</b>	<b>6,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
99-8502 · Transfer Out - Facilities Rsv	42,000	50,000			
<b>Transfers to Reserves Total</b>	<b>42,000</b>	<b>50,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		19.0%	-100.0%	-100.0%	-100.0%

## Division 02 - EOC Bulding

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
041-7200 · Heat	-	-			
041-7201 · Electricity	30,000	24,000			
041-7202 · Water	3,000	3,000			
041-7203 · Sewer	500	650			
041-7226 · Cleaning Services	-	-			
041-7227 · Waste Collection and Removal	2,800	2,800			
041-7210 · Telephone	-	-			
041-7252 · Equipment Repairs and Maint	500	500			
041-7253 · Building Repairs and Maint	2,000	2,000			
041-7254 · Vehicle Repairs and Maint	-	-			
041-7255 · Grounds Upkeep and Snow Removal	8,000	9,000			
041-7360 · Licenses and Permits	2,800	2,800			
<b>Services Total</b>	<b>49,600</b>	<b>44,750</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-9.8%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
041-7403 · Maintenance Supplies	3,500	4,500			
041-7404 · Computer Supplies	-	-			
041-7501 · Tools	500	1,000			
<b>Commodities Total</b>	<b>4,000</b>	<b>5,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		37.5%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 40 - Facilities

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
041-7640 · Buildings and Building Imprv	5,000	5,000			
<b>Capital Outlays Total</b>	<b>5,000</b>	<b>5,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

### Division 03 - Dispatch Building

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
042-7200 · Heat	-	6,000			
042-7201 · Electricity	19,800	24,500			
042-7202 · Water	300	300			
042-7203 · Sewer	600	600			
042-7226 · Cleaning Services	1,100	1,100			
042-7227 · Waste Collection and Removal	-	-			
042-7210 · Telephone	-	-			
042-7252 · Equipment Repairs and Maint	-	-			
042-7253 · Building Repairs and Maint	5,000	5,000			
042-7254 · Vehicle Repairs and Maint	-	-			
042-7255 · Grounds Upkeep and Snow Removal	7,500	8,000			
042-7360 · Licenses and Permits	-	-			
<b>Services Total</b>	<b>34,300</b>	<b>45,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		32.7%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
042-7403 · Maintenance Supplies	1,500	1,500			
042-7404 · Computer Supplies	-	-			
042-7501 · Tools	-	500			
<b>Commodities Total</b>	<b>1,500</b>	<b>2,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		33.3%	-100.0%	-100.0%	-100.0%

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
042-7640 · Buildings and Building Imprv	10,000	50,000			
<b>Capital Outlays Total</b>	<b>10,000</b>	<b>50,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		400.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 40 - Facilities

### Division 04 - Whitehouse

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
043-7200 · Heat	-	-			
043-7201 · Electricity	-	-			
043-7202 · Water	-	-			
043-7203 · Sewer	500	500			
043-7226 · Cleaning Services	-	-			
043-7227 · Waste Collection and Removal	-	-			
043-7210 · Telephone	-	-			
043-7252 · Equipment Repairs and Maint	3,000	2,500			
043-7253 · Building Repairs and Maint	2,000	2,000			
043-7254 · Vehicle Repairs and Maint	-	-			
043-7255 · Grounds Upkeep and Snow Removal	1,000	1,000			
043-7360 · Licenses and Permits	-	-			
<b>Services Total</b>	<b>6,500</b>	<b>6,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-7.7%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
043-7403 · Maintenance Supplies	-	-			
043-7404 · Computer Supplies	-	1,000			
043-7501 · Tools	-	-			
<b>Commodities Total</b>	-	<b>1,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
043-7640 · Buildings and Building Imprv	7,500	7,500			
<b>Capital Outlays Total</b>	<b>7,500</b>	<b>7,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 65 - Registry of Deeds

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	196,511	206,814	-	-	-
Services	53,950	51,200	-	-	-
Commodities	500	500	-	-	-
Capital Outlays	-	10,500	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>250,961</b>	<b>269,014</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		7.2%	-100.0%	-100.0%	-100.0%

### Departmental Detail

<b>Personnel</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
065-7000 · Elected Officials	61,282	63,056			
065-7010 · Deputy Department Head	54,395	57,585			
065-7020 · Full Time Staff	16,000	13,000			
065-7050 · Payroll Taxes	10,073	10,224			
065-7055 · Flex Benefit	41,462	47,238			
065-7070 · Workers Comp	-	-			
065-7075 · Retirement	11,799	13,631			
065-7110 · Travel and Mileage	500	1,080			
065-7115 · Meals	500	500			
065-7120 · Lodging	500	500			
<b>Personnel Total</b>	<b>196,511</b>	<b>206,814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		5.2%	-100.0%	-100.0%	-100.0%

<b>Services</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
065-7250 · Copier Maintenance	3,600	2,000			
065-7351 · Printing and Copying	950	600			
065-7352 · Postage and Freight	2,000	1,200			
065-7354 · Dues and Subscriptions	200	200			
065-7355 · Fees and Registrations	200	200			
065-7361 · Microfilming	47,000	47,000			
<b>Services Total</b>	<b>53,950</b>	<b>51,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		-5.1%	-100.0%	-100.0%	-100.0%

<b>Commodities</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
065-7401 · Office Supplies	500	500			
065-7404 · Computer Supplies	-	-			
<b>Commodities Total</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

<b>Capital Outlays</b>	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
065-7680 · Equipment and Furniture	-	6,500	-	-	-
065-7690 · Computers	-	4,000	-	-	-
<b>Capital Outlays Total</b>	<b>-</b>	<b>10,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 65 - Registry of Deeds

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>					
	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>					
	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 70 - Registry of Probate

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	278,307	278,358	-	-	-
Services	44,050	29,580	-	-	-
Commodities	3,425	2,825	-	-	-
Capital Outlays	4,000	1,000	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>329,782</b>	<b>311,763</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-5.5%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
070-7000 · Elected Officials	59,843	62,472			
070-7006 · Probate Judge	45,965	47,984			
070-7010 · Deputy Department Head	55,999	57,585			
070-7025 · Part Time Staff	30,369	31,231			
070-7050 · Payroll Taxes	14,701	15,244			
070-7055 · Flex Benefit	52,476	41,066			
070-7070 · Workers Comp	-	-			
070-7075 · Retirement	16,504	20,326			
070-7105 · Training and Development	500	500			
070-7110 · Travel and Mileage	650	650			
070-7115 · Meals	500	500			
070-7120 · Lodging	800	800			
<b>Personnel Total</b>	<b>278,307</b>	<b>278,358</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
070-7249 · Other Professional Services	13,250	10,000			
070-7250 · Equipment Rentals and Leases	2,200	6,500			
070-7252 · Equipment Repairs and Maint	2,500	1,600			
070-7340 · General Liability Insurance	150	150			
070-7352 · Postage and Freight	2,750	2,950			
070-7354 · Dues and Subscriptions	15,900	1,000			
070-7355 · Fees and Registrations	400	480			
070-7359 · Legal Notices	6,900	6,900			
<b>Services Total</b>	<b>44,050</b>	<b>29,580</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-32.8%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
070-7401 · Office Supplies	1,300	1,300			
070-7404 · Computer Supplies	1,125	800			
070-7450 · Statutes and Reference Books	1,000	725			
<b>Commodities Total</b>	<b>3,425</b>	<b>2,825</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-17.5%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 70 - Registry of Probate

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
070-7680 · Equipment and Furniture	1,000	1,000			
070-7690 · Computers	3,000				
<b>Capital Outlays Total</b>	<b>4,000</b>	<b>1,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-75.0%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 75 - Sheriff's Office

### Departmental Summary

	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	2,455,601	2,865,659	-	-	-
Services	139,292	148,292	-	-	-
Commodities	200,750	193,050	-	-	-
Capital Outlays	168,500	225,500	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	100,000	75,000	-	-	-
<b>Department Total</b>	<b>3,064,143</b>	<b>3,507,501</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		14.5%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
075-7000 · Elected Officials	107,889	112,629			
075-7010 · Deputy Department Head	101,229	104,126			
075-7014 · Major	-	99,729			
075-7015 · Lieutenant	184,234	94,729			
075-7016 · Supervisors	324,210	346,445			
075-7021 · Deputies	549,792	768,955			
075-7026 · Part Time Deputies	12,500	12,500			
075-7028 · Incentive Pay	133,040	62,000			
075-7029 · Overtime	150,000	217,000			
075-7040 · Administrative Staff	59,597	64,954			
075-7050 · Payroll Taxes	124,121	144,055			
075-7055 · Flex Benefit	434,770	527,572			
075-7070 · Workers Comp	-	-			
075-7075 · Retirement	212,519	248,565			
075-7105 · Training and Development	17,500	17,500			
075-7107 · Hiring Costs	42,000	42,000			
075-7110 · Travel and Mileage	1,000	1,500			
075-7115 · Meals	400	400			
075-7120 · Lodging	800	1,000			
<b>Personnel Total</b>	<b>2,455,601</b>	<b>2,865,659</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		16.7%	-100.0%	-100.0%	-100.0%

Services	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
075-7200 · Heat	-	-			
075-7210 · Telephone	27,608	27,608			
075-7241 · K9 Costs	4,500	13,000			
075-7248 · Criminal Investigation	6,000	6,000			
075-7250 · Equipment Rentals and Leases	1,600	1,600			
075-7252 · Equipment Repairs and Maint	12,000	12,000			
075-7253 · Building Repairs and Maint	-	-			
075-7254 · Vehicle Repairs and Maint	50,000	50,000			
075-7255 · Grounds Upkeep and Snow Removal	-	-			
075-7351 · Printing and Copying	600	600			
075-7352 · Postage and Freight	700	700			
075-7354 · Dues and Subscriptions	1,500	2,000			
075-7355 · Fees and Registrations	-	-			
075-7356 · Software Licenses and Support	34,784	34,784			
<b>Services Total</b>	<b>139,292</b>	<b>148,292</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		6.5%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 75 - Sheriff's Office

Commodities	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
075-7401 · Office Supplies	7,000	8,000			
075-7403 · Maintenance Supplies	-	-			
075-7404 · Computer Supplies	2,500	2,500			
075-7406 · Tires	15,000	15,000			
075-7415 · Training Supplies	250	250			
075-7450 · Statutes and Reference Books	3,000	3,000			
075-7502 · Radios	2,500	3,500			
075-7503 · Uniforms	15,800	15,800			
075-7504 · Weapons	18,700	10,000			
075-7505 · Body Armor	6,000	5,000			
075-7550 · Gas and Oil	130,000	130,000			
<b>Commodities Total</b>	<b>200,750</b>	<b>193,050</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-3.8%	-100.0%	-100.0%	-100.0%

Capital Outlays	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
075-7680 · Equipment and Furniture	8,000	8,000			
075-7690 · Computers	7,500	7,500			
075-7700 · Vehicles	153,000	210,000			
<b>Capital Outlays Total</b>	<b>168,500</b>	<b>225,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		33.8%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY20026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
099-8506 · Transfer Out - Sheriffs Rsv	100,000	75,000			
<b>Transfers to Reserves Total</b>	<b>100,000</b>	<b>75,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-25.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 80 - Communications

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	1,331,944	1,460,441	-	-	-
Services	14,144	22,440	-	-	-
Commodities	6,000	6,000	-	-	-
Capital Outlays	32,080	13,500	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	12,500	5,000	-	-	-
<b>Department Total</b>	<b>1,396,668</b>	<b>1,507,381</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		7.9%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
080-7005 · Department Head	86,914	89,378			
080-7010 · Deputy Department Head	-	-			
080-7020 · Full Time Staff	667,943	756,208			
080-7025 · Part Time Staff	6,600	6,600			
080-7029 · Overtime	136,640	140,000			
080-7050 · Payroll Taxes	68,704	75,902			
080-7055 · Flex Benefit	260,410	274,350			
080-7070 · Workers Comp	-	-			
080-7075 · Retirement	90,933	101,203			
080-7105 · Training and Development	5,500	8,500			
080-7110 · Travel and Mileage	4,500	4,500			
080-7115 · Meals	800	800			
080-7120 · Lodging	3,000	3,000			
<b>Personnel Total</b>	<b>1,331,944</b>	<b>1,460,441</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		9.6%	-100.0%	-100.0%	-100.0%

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
080-7201 · Electricity	-	-			
080-7202 · Water	-	-			
080-7210 · Telephone	4,684	5,500			
080-7216 · Telecom Circuits	3,660	3,360			
080-7250 · Equipment Rentals and Leases	1,800	1,800			
080-7252 · Equipment Repairs and Maint	3,500	3,500			
080-7253 · Building Repairs and Maint	-	-			
080-7254 · Vehicle Repairs and Maint	-	-			
080-7255 · Grounds Upkeep and Snow Removal	-	-			
080-7354 · Dues and Subscriptions	500	500			
080-7356 · Software Licenses and Support	-	7,780			
<b>Services Total</b>	<b>14,144</b>	<b>22,440</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		58.7%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
080-7401 · Office Supplies	3,500	3,500			
080-7403 · Maintenance Supplies	-	-			
080-7415 · Training Supplies	2,500	2,500			
<b>Commodities Total</b>	<b>6,000</b>	<b>6,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		0.0%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 80 - Communications

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
080-7680 · Equipment and Furniture	22,580	4,000			
080-7690 · Computers	9,500	9,500			
<b>Capital Outlays Total</b>	<b>32,080</b>	<b>13,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-57.9%	-100.0%	-100.0%	-100.0%

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
099-8503 · Transfer Out - Disp Equip Rsv	5,000	5,000			
099-8504 · Transfer Out - I Am Resp Rsv	7,500	-			
<b>Transfers to Reserves Total</b>	<b>12,500</b>	<b>5,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		-60.0%	-100.0%	-100.0%	-100.0%

# Franklin County FY2027 Budget

## Department 98 - County-Wide

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	153,000	165,800	-	-	-
Services	154,200	187,950	-	-	-
Commodities	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Other Expenditures	379,445	513,185	-	-	-
Transfers to Reserves	-	-	-	-	-
<b>Department Total</b>	<b>686,645</b>	<b>866,935</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		26.3%	-100.0%	-100.0%	-100.0%

### Departmental Detail

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Personnel</b>					
098-7048 · Paid Family Leave	15,000	15,000			
098-7049 · Longevity/Salary Pay	15,000	16,800			
098-7070 · Workers Compensation	118,000	129,000			
098-7080 · Unemployment	5,000	5,000			
<b>Personnel Total</b>	<b>153,000</b>	<b>165,800</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		8.4%	-100.0%	-100.0%	-100.0%

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Services</b>					
098-7224 · Consultants	-	30,000			
098-7249 · Other Professional Services	20,000	20,000			
098-7340 · General Liability Insurance	132,250	136,000			
098-7345 · Volunteer Firemen Insurance	1,950	1,950			
<b>Services Total</b>	<b>154,200</b>	<b>187,950</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		21.9%	-100.0%	-100.0%	-100.0%

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Commodities</b>					
<b>Commodities Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Capital Outlays</b>					
<b>Capital Outlays Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 98 - County-Wide

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
098-7854 · Care and Share Food Pantry	-	5,000			
098-7855 · Extension Service	69,885	72,476			
098-7856 · Soil and Water Conservation	30,000	36,000			
098-7857 · Childrens Task Force	15,000	15,000			
098-7858 · Adult Basic Education	1	10,000			
098-7859 · Community Action Program	55,850	56,000			
098-7860 · Seniors Plus	40,000	45,000			
098-7861 · Sexual Assault Prevention	20,000	20,000			
098-7862 · Andwell Health Partners	30,000	30,000			
098-7863 · Greater Franklin Develop Corp	1	1			
098-7864 · Franklin County Firemens	3,700	3,700			
098-7866 · Western Maine Transportation	40,000	45,000			
098-7867 · Safe Voices	25,000	25,000			
098-7868 · Health Community Coalition	-	100,000			
098-7900 · Debt Service Principal	46,319	47,694			
098-7901 · Debt Service Interest	3,689	2,314			
<b>Other Expenditures Total</b>	<b>379,445</b>	<b>513,185</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		35.2%	-100.0%	-100.0%	-100.0%

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Transfers to Reserves Total</b>	-	-	-	-	-
<i>Percentage Increase (Decrease)</i>		N/A	N/A	N/A	N/A

# Franklin County FY2027 Budget

## Department 100 - Jail

### Departmental Summary

	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
Personnel	2,611,859	2,895,381	-	-	-
Services	719,290	892,537	-	-	-
Commodities	170,500	183,500	-	-	-
Capital Outlays	35,000	51,000	-	-	-
Other Expenditures	-	-	-	-	-
Transfers to Reserves	-	85,000	-	-	-
<b>Department Total</b>	<b>3,536,649</b>	<b>4,107,418</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		16.1%	-100.0%	-100.0%	-100.0%

### Departmental Detail

Personnel	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
100-7005 · Department Head	92,117	99,729			
100-7010 · Deputy Department Head	83,833	86,226			
100-7016 · Supervisors	260,770	267,889			
100-7020 · Full Time Staff	605,758	810,703			
100-7025 · Part Time Staff	30,000	30,000			
100-7029 · Overtime	200,000	160,000			
100-7030 · Transport Officers	112,300	118,123			
100-7035 · Cooks Supervisor	71,282	75,463			
100-7036 · Cooks	89,024	94,370			
100-7037 · Cooks Overtime	3,000	7,500			
100-7040 · Administrative Staff	55,360	57,835			
100-7046 · Custodians	54,049	56,462			
100-7050 · Payroll Taxes	126,798	142,619			
100-7055 · Flex Benefit	603,891	644,132			
100-7070 · Workers Comp	-	-			
100-7075 · Retirement	196,927	225,580			
100-7105 · Training and Development	8,000	10,000			
100-7107 · Hiring Costs	13,000	3,000			
100-7110 · Travel and Mileage	5,000	5,000			
100-7115 · Meals	750	750			
<b>Personnel Total</b>	<b>2,611,859</b>	<b>2,895,381</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Percentage Increase (Decrease)</i>		10.9%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 100 - Jail

Services	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
100-7200 · Heat	40,000	30,000			
100-7201 · Electricity	62,000	64,000			
100-7202 · Water	6,000	6,300			
100-7203 · Sewer	3,000	2,500			
100-7204 · Gas and Propane	3,500	3,500			
100-7210 · Telephone	3,500	3,800			
100-7221 · Auditor	-	9,000			
100-7227 · Waste Collection and Removal	2,800	2,800			
100-7228 · Board of Prisoners	-	95,000			
100-7230 · Inmate Medical and Dental Care	295,756	400,000			
100-7233 · Pretrial Services	88,898	91,463			
100-7239 · Inmate Programs and Services	26,410	28,174			
100-7249 · Other Professional Services	77,876	40,000			
100-7250 · Equipment Rentals and Leases	4,000	9,000			
100-7252 · Equipment Repairs and Maint	5,000	5,000			
100-7253 · Building Repairs and Maint	50,000	50,000			
100-7254 · Vehicle Repairs and Maint	3,000	3,000			
100-7255 · Grounds Upkeep and Snow Removal	7,500	7,500			
100-7256 · Pest Control	1,600	1,600			
100-7352 · Postage and Freight	500	500			
100-7360 · Licenses and Permits	750	2,200			
100-7362 · Security	37,200	37,200			
<b>Services Total</b>	<b>719,290</b>	<b>892,537</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		24.1%	-100.0%	-100.0%	-100.0%

Commodities	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
100-7401 · Office Supplies	4,500	5,500			
100-7402 · Cleaning Supplies	5,000	5,000			
100-7403 · Maintenance Supplies	5,000	5,000			
100-7404 · Computer Supplies	1,700	1,700			
100-7409 · Food	75,000	75,000			
100-7410 · Locks	3,000	3,000			
100-7411 · Prisoner Prescriptions	26,000	26,000			
100-7417 · Medical Supplies	4,500	4,500			
100-7418 · Kitchen Supplies	9,500	7,500			
100-7419 · Institutional Supplies	10,500	12,500			
100-7420 · Training Supplies	500	1,500			
100-7501 · Tools	2,000	2,000			
100-7502 · Radios	4,800	4,800			
100-7503 · Uniforms	7,000	17,000			
100-7505 · Weapons and Body Armor	5,000	5,000			
100-7508 · Prisoner Clothing	2,500	3,500			
100-7550 · Gas and Oil	4,000	4,000			
<b>Commodities Total</b>	<b>170,500</b>	<b>183,500</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		7.6%	-100.0%	-100.0%	-100.0%

Capital Outlays	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
100-7680 · Equipment and Furniture	10,000	31,000			
100-7690 · Computers	5,000	5,000			
100-7700 · Vehicles	20,000	15,000			
<b>Capital Outlays Total</b>	<b>35,000</b>	<b>51,000</b>	-	-	-
<i>Percentage Increase (Decrease)</i>		45.7%	-100.0%	-100.0%	-100.0%

## Franklin County FY2027 Budget

### Department 100 - Jail

Other Expenditures	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
<b>Other Expenditures Total</b>					
<i>Percentage Increase (Decrease)</i>					
	-	-	-	-	-
		N/A	N/A	N/A	N/A

Transfers to Reserves	FY2026 Approved	FY2027 Dept Head	FY2027 Commissioners	FY2027 Budget Comm	FY2027 Committed
E 100-8500 · Jail - Txfr Out					
<b>Transfers to Reserves Total</b>					
<i>Percentage Increase (Decrease)</i>					
	-	85,000	-	-	-
		N/A	N/A	N/A	N/A

## Jamie Sullivan

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**From:** Major Hart Daley  
**Sent:** Thursday, April 2, 2026 2:25 PM  
**To:** Amy Bernard, MPA; Jamie Sullivan  
**Subject:** Desk Donation - Tiffany Maiuri

Internal (hdaley@franklincountymaine.gov)



[Safe](#) [Spam](#) [Phish](#) [More...](#)

Good afternoon,

I have been offered a donated desk for the jail from Ms. Tiffany Maiuri. I was advised by the Sheriff and Commissioner Saviello to ask to be put on the next Commissioner's meeting agenda to obtain approval.

Thank you very much,

Hart



**Major Hart Daley**  
Jail Administrator  
Franklin County Detention Center  
121 County Way, Farmington, Maine 04938  
[Franklin County Maine](#)  
W: [\(207\) 860-4222](tel:(207)860-4222) M: [\(207\) 305-5575](tel:(207)305-5575)  
[HDaley@franklincountymaine.gov](mailto:HDaley@franklincountymaine.gov)



*Proven Expertise & Integrity*

April 2, 2026

Ms. Pam Prodan, Treasurer  
County of Franklin  
120 County Way  
Farmington, Maine 04938

Dear Ms. Prodan,

We are pleased to confirm our understanding of the services we are to provide for the County of Franklin for the year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the County of Franklin as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Franklin's 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. As part of our engagement, we will apply certain limited procedures to the County of Franklin's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
3. Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Jail Fund
4. Schedule of Proportionate Share of the Net Pension Liability
5. Schedule of Contributions - Pension
6. Schedule of Changes in Net OPEB Liability
7. Schedule of Changes in Net OPEB Liability and Related Ratios
8. Schedule of Contributions - OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Franklin's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

*The contents included are only valid for 14 days from the date of this contract, unless an extension is agreed upon by both parties. If this contract is not executed within the 14-day period, terms and conditions, including pricing, will be subject to change.*

1. Schedule of Departmental Operations - General Fund
2. Combining Nonmajor Governmental Fund Schedules
3. Capital Asset Schedules
4. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs.

However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Franklin's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the County of Franklin's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County of Franklin's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes

relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Other Services**

We will also assist in preparing and reviewing the financial statements, schedule of expenditures of federal awards, and related notes of the County of Franklin in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, fixed asset assistance, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation and review of the financial statements, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of RHR Smith & Company, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RHR Smith & Company, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald H.R. Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed the amount broken down as follows:

**June 30, 2026:**

Financial Statement Audit	\$17,680
Single Audit	\$6,000
Fixed Assets Assistance	\$950 first 5 hours (minimum) (\$150/each additional hour)

*Single Audit of one major program is included in Single Audit price.  
Additional annual price of Single Audit (if required) - \$6,000 for each program.*

***A retainer of 75% of the estimated professional fees is due upon execution of this engagement letter. The retainer represents an advance payment for professional services and will be applied against fees as they are earned. If this engagement is terminated for any reason other than a scope limitation that may force us to withdraw from the engagement, we will refund any portion of the retainer that exceeds fees and expenses incurred through the date of termination. An itemized statement showing fees and expenses incurred through the date of termination will be reviewed with you before a refund is issued.***

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to conclude our services for nonpayment, our engagement will be deemed to have been completed upon written notification of conclusion, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of conclusion. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of the County of Franklin. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

*The contents included are only valid for 14 days from the date of this contract, unless an extension is agreed upon by both parties. If this contract is not executed within the 14-day period, terms and conditions, including pricing, will be subject to change.*

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the County of Franklin and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very Best,



RHR Smith & Company, CPAs  
RHRS/SA/26

RESPONSE:

This letter correctly sets forth the understanding of the County of Franklin.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Rodrigues, Drum & Company, LLC

### Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 2979  
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020  
Fax: (508)672-4938

#### Report on the Firm's System of Quality Control

To RHR Smith & Company, CPAs and the  
Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs (the Firm) in effect for the year ended September 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs for the year ended September 30, 2023 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. RHR Smith & Company, CPAs has received a peer review rating of *pass*.

*Rodrigues, Drum & Company, LLC*

June 12, 2024

*Where Your Financial Success Begins*

Member: American Institute of Certified Public Accountants - Division for Firms  
Web: [WWW.Rodriguesaccounting.com](http://WWW.Rodriguesaccounting.com) Email: [Doug@rodriguesaccounting.com](mailto:Doug@rodriguesaccounting.com)





Proven Expertise & Integrity

### Annual Client Information Update Form

#### ENTITY INFORMATION

**Client Name:** Franklin County

**Mailing Address:** 120 County Way Suite 4 <sup>Farmington</sup> Maine 04938

**Physical Address:** (if different from mailing) Same.

**Website Address:** franklincountymaine.gov **Fax #:**

**Governance:** (Board of Directors, Selectboard, City Council, School Board, etc.) Board of Commissioners **Accounting Software:** (Quickbooks, TRIO, NEMRC, MUNIS, Finance, etc) TRIO

**Engagement Letter Should Be Addressed To:** (Name and title) Amy Bernared.

#### CLIENT CONTACT INFORMATION

<b>Primary Contact Name:</b>	<b>Secondary Contact Name:</b>
<b>Title:</b> Pam Prodan	<b>Title:</b> Amy Bernared
<b>Work Phone:</b> 778-66014	<b>Work Phone:</b> 778-66014
<b>Cell Phone:</b> <small>(Optional)</small> Home 605-2155	<b>Cell Phone:</b> <small>(Optional)</small> 207-305-5214
<b>Email:</b> pprodan@franklincountymaine.gov	<b>Email:</b> abernared@franklincountymaine.gov

#### Additional Information

- ⇒ Requested Fieldwork Dates:
- ⇒ Requested Audit Report Date:
- ⇒ Will you spend more than \$800,000 in federal funds this fiscal year? Y / N

Please note: we will do our best to accommodate your scheduling requests and will discuss/confirm those dates with you.



Good Morning Bob & Amy,

I apologize for this, we should have reached out before invoicing this but I missed it. I've scanned associated docs so you can verify.

Reason for the overage was labor driven. The crew had to provide reinforcement or blocking for several of the lights due to the age / condition of the wood, and there was some lost time for the dozer that was in the bay. I believe we moved it on the second trip.

I also removed one of the helpers time to get us closer to the estimated cost. Still have an overage of \$864 and change, but I believe justified. I tried to call Bob, but can't leave a msg. He's probably in no mans land with no reception. I will call Amy after I send this to verify no other issues. Again, my apologies for this.

R,  
James Carleton  
IEC Inc.  
847-532-0778

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**From:** Tanya Farrington-Thomason <[tanya@iecinc.us](mailto:tanya@iecinc.us)>  
**Sent:** Wednesday, March 25, 2026 6:32 AM  
**To:** James Carleton <[James@iecinc.us](mailto:James@iecinc.us)>  
**Subject:** Fw: 833 Reeds Mill Road Electrical Invoice

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**From:** Robert Lightbody <[RLightbody@franklincountymaine.gov](mailto:RLightbody@franklincountymaine.gov)>  
**Sent:** Wednesday, March 25, 2026 5:31:18 AM  
**To:** Adam Sage <[adam@iecinc.us](mailto:adam@iecinc.us)>  
**Cc:** Tanya Farrington-Thomason <[tanya@iecinc.us](mailto:tanya@iecinc.us)>; Amy Bernard, MPA <[ABernard@franklincountymaine.gov](mailto:ABernard@franklincountymaine.gov)>  
**Subject:** 833 Reeds Mill Road Electrical Invoice

Good morning,

I hope you are well. Thank you for performing the electrical/lighting repairs at the gravel pit in Madrid. I'm following up on the 01/ 27/2026 Estimated Cost for Completed Work for \$6,950.00 and the 03/18/2026 Invoice for \$9,601.20.

The Franklin County Commissioner's approved an amount of \$6,950.00 for the Estimated Cost for Completed Work. Invoice 43526 for \$9,601.20 is \$2,651.20 more than the original estimate. Please provide a detailed explanation for the additional cost.

Thank you very much and have a great day.



**Robert D.  
Lightbody, P.E.**  
UT Road Supervisor  
Phone: (207) 305-5674



PO Box 249  
 171 N. Main Street  
 Strong ME 04983

# Invoice

Date	Invoice #
3/18/2026	43526

Rev # 1

<b>Bill To</b>
County of Franklin Franklin County Commissioners Office 140 Main St. Suite 3 Framington, Maine 04938

Telephone: (207) 684-6100  
 Fax: (207) 684-6102  
 Email: accounting@iecinc.us

<b>TERMS</b>	<b>PROJECT</b>
Due on receipt	2576

Date	Description	Quantity	Price Each	Amount
2/19/2026	833 Reed Mills Rd. Madrid, Maine Gravel Pit  Labor - Drove to the work site with the bucket truck. Found that a bulldozer was parked in the shed, no answer when called twice, so did what work could be done. Mounted new lights on building, installed light j-boxes and 1/2 PVC pipe run. Installed unistrut for mast, installed meter/main cabinet, cut hole in roof, cut pieces of rigid pipe to thread next time (10' stick not high enough). ordered parts that were needed next time.	16.25	85.00	1,381.25
3/4/2026	Labor - Collected parts and drove to work site with bucket truck. CMP came and shut power off. Removed old pole, wires and light fixtures. Installed ground rods. Installed outside outlet boxes, all PVC piping with fixtures, new switch and inside light fixtures, Installed service rigid pipe with fitting and wire, installed grounding wire and GBB device. CMP came back after I wired service into meter; service turned on. Pulled THHN wire for all circuits and wired up all light devices, photo eye, and breakers. Turned on circuits. Troubleshoot photo eye and switch; made repairs. Cleaned up work site. Materials Used	31.86	85.00	2,708.10
			3,725.18	3,725.18

Thank you for your business.

A service charge of 1-1/2% per month, but not to exceed the highest amount lawfully allowed by applicable state law, will be applied to all past due accounts.

<b>Total</b>	\$7,814.53
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$7,814.53



PO Box 249  
171 N. Main Street  
Strong ME 04983

**E-MAILED**  
3/18/2026

#433410  
**Invoice**

Date	Invoice #
3/18/2026	43526

<b>Bill To</b>
County of Franklin Franklin County Commissioners Office 140 Main St. Suite 3 Framington, Maine 04938

Telephone: (207) 684-6100  
Fax: (207) 684-6102  
Email: accounting@iecin.us

<b>TERMS</b>	<b>PROJECT</b>
Due on receipt	2576

Date	Description	Quantity	Price Each	Amount
	833 Reed Mills Rd. Madrid, Maine Gravel Pit			
2/19/2026	Labor - Drove to the work site with the bucket truck. Found that a bulldozer was parked in the shed, no answer when called twice, so did what work could be done. Mounted new lights on building, installed light j-boxes and 1/2 PVC pipe run. Installed unistrut for mast, installed meter/main cabinet, cut hole in roof, cut pieces of rigid pipe to thread next time (10' stick not high enough). ordered parts that were needed next time.	22.78	85.00	1,936.30
3/4/2026	Labor - Collected parts and drove to work site with bucket truck. CMP came and shut power off. Removed old pole, wires and light fixtures. Installed ground rods. Installed outside outlet boxes, all PVC piping with fixtures, new switch and inside light fixtures, Installed service rigid pipe with fitting and wire, installed grounding wire and GBB device. CMP came back after I wired service into meter; service turned on. Pulled THHN wire for all circuits and wired up all light devices, photo eye, and breakers. Turned on circuits. Troubleshot photo eye and switch; made repairs. Cleaned up work site.	41.09	85.00	3,492.65
	Materials Used		4,172.25	4,172.25

Thank you for your business.

A service charge of 1-1/2% per month, but not to exceed the highest amount lawfully allowed by applicable state law, will be applied to all past due accounts.

<b>Total</b>	\$9,601.20
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$9,601.20

**Report:** Detailed Hours: \*Time Detail Report  
**Grouped By:** Employee Id; First Name; Last Name  
**Filtered By:** Employee Filter: All Employees; Timesheet Dates: 12/02/2025-03/25/2026; Last Modified:  
**Date & Time:** 03/25/2026 09:28a  
**Generated By:** -  
**Company:** IEC Inc.(IEC1BP)

Employee Id **A00G**

First Name

Last Name

Employee EIN	Start	End	Division Full Path	Job Full Path	Job External Id	Date	Hours
IEC Inc	07:25a	05:10p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	2 03/04/2026	9.75
IEC Inc	07:23a	03:43p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	1 02/19/2026	8.33
<b>Subtotal</b>							<b>18.08</b>

Employee Id **A102**

First Name

Last Name

Employee EIN	Start	End	Division Full Path	Job Full Path	Job External Id	Date	Hours
IEC Inc	07:23a	01:55p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	1 02/19/2026	6.53
IEC Inc	07:25a	04:39p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	2 03/04/2026	9.23
<b>Subtotal</b>							<b>15.76</b>

Employee Id **A108**

First Name

Last Name

Employee EIN	Start	End	Division Full Path	Job Full Path	Job External Id	Date	Hours
IEC Inc	09:55a	04:18p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	2 03/04/2026	6.38
<b>Subtotal</b>							<b>6.38</b>

Employee Id **A114**

First Name

Last Name

Employee EIN	Start	End	Division Full Path	Job Full Path	Job External Id	Date	Hours
IEC Inc	09:56a	04:20p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	2 03/04/2026	6.40
<b>Subtotal</b>							<b>6.40</b>

Employee Id **A116**

First Name

Last Name

Employee EIN	Start	End	Division Full Path	Job Full Path	Job External Id	Date	Hours
IEC Inc	07:25a	04:45p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	2 03/04/2026	9.33
IEC Inc	07:23a	03:18p	IEC Inc/Service	ACTIVE/Madrid - FCSO 2576	S26-2576	1 02/19/2026	7.92
<b>Subtotal</b>							<b>17.25</b>

Subtotal

Total

Quote: 6950.00

63.87

Labor = 4,089.35

Materials = 3,725.18

7,814.53

over by \$864.53

Day 1

Day 2

Skylor 8.33

Skylor 9.75

Nick 7.92

Nick ~~9.33~~ 9.33

Leiana 6.53

Leiana ~~9.23~~ 9.23

Sacob 6.38

Sales 6.40

22.78

41.09

22.78 + 41.09 = 63.87 x 85 = 5428.95

\* Remove Leiana @ 15.76 x 85 = 1339.60

Labor = \$4089.35

Madrid Gravel Pit 526-2576

Materials

Inu 1362606:  $257.55 \times 1.1 = 283.31$

Inu 1362349:  $2889.52 \times 1.1 = 3178.47$

Shop stock

500' THHN #2:  $120.00 \times 1.1 = 132$

Consumables :  $131.40 = 131.40$

---

3725.18

Labor

Day 1

8.33

7.92

~~6.53~~

$22.78 \times 85 = 1936.30 - 555.05 = 1381.25$

Day 2

9.75

9.33

~~9.25~~

6.38

6.40

$41.09 \times 85 = 3492.65 - 784.55 = 2708.10$

$1381.25 + 2708.10 = 4089.35$



Gilman Electrical Supply

53 MAIN STREET  
P.O. BOX 98  
NEWPORT, ME 04953

T: 2073684306 F: 2073685105

# Invoice

INVOICE NO.	INVOICE DATE
4997-1362605	02/20/2026
PLEASE SHOW INVOICE NO. AND REMIT TO:	
PO Box 780819 Philadelphia, PA 19178-0819	

**SOLD TO:**

IEC, INC.  
P O BOX 249  
STRONG, ME 04983

**SHIP TO:**

IEC, INC.  
404 FAIRBANKS RD  
FARMINGTON, ME 04938

ACCOUNT #/NAME		JOB NAME		CUSTOMER ORDER NO.						
DR-42098 IEC, INC.		MADRID		S26-2576 - SKYLER						
SALESPERSON		SHIPPING INFORMATION		SHIP VIA		SHIP DATE				
5555 KELLY		PREPAID		OUR TRUCK		02/20/2026				
QTY ORDERED	PRODUCT CODE	DESCRIPTION	CODE	QTY SHIPPED	PRICE	PER	DISC.	EXTENSION	C / D	
T 1	LEV ODS10IDI	INFR WALL MNT OCC SNSR 120V IV		1	61.75	E		61.75	2.0	
T 2	SATCO 90/1502	KEYLESS PHENOLIC LAMPHOLDER 660W		2	6.00	E		12.00	0.0	
T 2	SYL LED15A19DIMO9SC3RP	(8) 42681 LED15A19DIMO9SC3RP 15 W = 100 W ATT		2	5.95	E		11.90	2.0	
T 2	PVC T-1/2	E983D-CAR 1/2 TYPE-T COND FTG		2	571.07	C		11.42	2.0	
T 1	ARL 930NM	1/2 PVC CONDUIT BODY	B	0	0.00	C		0.00	2.0	
T 1	PVC FSE-1/2	(E980DFN) 1/2 FSE BOX W/LUGS		1	1182.82	C		11.83	2.0	
	*** PLEASE TAG CUT ~ THANKS ! ***									
T 30	WIRE ALURD2502503/OTRI (WIREA URD250TRI)	(3-WIRE) URD 250 TRI-RATED PRATT 250-250-3/0		30	4955.00	M		148.65	0.0	
TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER.				CODE: TO ADVISE YOU PROMPTLY CONCERNING YOUR ORDER, THIS CODE IS USED ON OUR INVOICES.				MERCHANDISE		257.55
MERCHANDISE RETURNED WITHOUT OUR CONSENT WILL NOT BE ACCEPTED. A RESTOCKING CHARGE WILL BE MADE ON RETURNED GOODS UNLESS DEFECTIVE OR THROUGH ERROR ON OUR PART.				B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL.				SALES TAX		5.50000 14.17
A SERVICE CHARGE OF 1 1/4% PER MONTH, BUT NOT TO EXCEED THE HIGHEST AMOUNT LAWFULLY ALLOWED BY APPLICABLE STATE LAW, WILL BE MADE ON ALL PAST DUE ACCOUNTS.				G - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.				SHIPPING CHARGE		0.00
THIS SALE IS SUBJECT TO OUR TERMS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE.				CASH DISCOUNT 1.95 OFF TOTAL DUE IF PAID BY THE 10TH OF THE MONTH FOLLOWING PURCHASE				<b>TOTAL DUE</b>		<b>271.72</b>



53 MAIN STREET  
P.O. BOX 98  
NEWPORT, ME 04953

T: 2073684306 F: 2073685105

# Invoice

INVOICE NO. 4997-1362349	INVOICE DATE 02/19/2026
PLEASE SHOW INVOICE NO. AND REMIT TO:	
PO Box 780819 Philadelphia, PA 19178-0819	

**SOLD TO:**

IEC, INC.  
P O BOX 249  
STRONG, ME 04983

**SHIP TO:**

IEC, INC.  
404 FAIRBANKS RD  
FARMINGTON, ME 04938

ACCOUNT #/NAME		JOB NAME		CUSTOMER ORDER NO.					
DR-42098 IEC, INC.		MADRID GRAVEL PIT		S26-2576 - AS					
SALESPERSON		SHIPPING INFORMATION		SHIP VIA		SHIP DATE			
5555 KELLY		PREPAID		OUR TRUCK		02/19/2026			
QTY ORDERED	PRODUCT CODE	DESCRIPTION	CODE	QTY SHIPPED	PRICE	PER	DISC.	EXTENSION	C / D
T 8	LB-1/2 PVC MA-1/2	(E943D) PVC 1/2 TERMINAL ADPT		8	28.11	C		2.25	2.0
T 8	BPT 101S	T200 (100) 1/2 STL CND LOCKNUT		8	16.24	C		1.30	2.0
T 8	BPT 321	T100 (100) 1/2 PLASTIC BUSHING		8	15.11	C		1.21	2.0
T 1	PVC EXPCPL-1/2	1/2 PVC EXP COUPLING		1	2120.00	C		21.20	2.0
T 6	PVC CPL-1/2	(E940D) PVC 1/2 CONDUIT CPLG		6	22.36	C		1.34	2.0
T 25	PVC STRAP-1/2	IPEX 1/2 2-HOLE CONDUIT CLAMP		25	59.21	C		14.80	2.0
T 3	CPL NFFLDC40T	LED FLOOD 129W TRUNNION		3	432.00	E		1296.00	0.0
<small>TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER. MERCHANDISE RETURNED WITHOUT OUR CONSENT WILL NOT BE ACCEPTED. A RESTOCKING CHARGE WILL BE MADE ON RETURNED GOODS UNLESS DEFECTIVE OR THROUGH ERROR ON OUR PART. A SERVICE CHARGE OF 1 1/2% PER MONTH, BUT NOT TO EXCEED THE HIGHEST AMOUNT LAWFULLY ALLOWED BY APPLICABLE STATE LAW, WILL BE MADE ON ALL PAST DUE ACCOUNTS. THIS SALE IS SUBJECT TO OUR TERMS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE.</small>				<small>CODE: TO ADVISE YOU PROMPTLY CONCERNING YOUR ORDER, THIS CODE IS USED ON OUR INVOICES. B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL. C - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.</small>		<b>MERCHANDISE</b> 2889.52 <b>SALES TAX</b> 5.50000 158.92 <b>SHIPPING CHARGE</b> 0.00		<b>CASH DISCOUNT 12.19 OFF TOTAL DUE IF PAID BY THE 10TH OF THE MONTH FOLLOWING PURCHASE</b> <b>TOTAL DUE</b> 3,048.44	



53 MAIN STREET  
P.O. BOX 98  
NEWPORT, ME 04953

T: 2073684306 F: 2073685105

# Invoice

<b>INVOICE NO.</b> 4997-1362349	<b>INVOICE DATE</b> 02/19/2026
<b>PLEASE SHOW INVOICE NO. AND REMIT TO:</b>	
PO Box 780819 Philadelphia, PA 19178-0819	

**SOLD TO:**

IEC, INC.  
P O BOX 249  
STRONG, ME 04983

**SHIP TO:**

IEC, INC.  
404 FAIRBANKS RD  
FARMINGTON, ME 04938

ACCOUNT #/NAME		JOB NAME		CUSTOMER ORDER NO.					
DR-42098 IEC, INC.		MADRID GRAVEL PIT		S26-2576 - AS					
SALESPERSON		SHIPPING INFORMATION		SHIP VIA		SHIP DATE			
5555 KELLY		PREPAID		OUR TRUCK		02/19/2026			
QTY ORDERED	PRODUCT CODE	DESCRIPTION	C O D E	QTY SHIPPED	PRICE	P E R	DISC.	EXTENSION	C / D
T 2	BLK GR6258	(5) ZZ588 5/8X8 GALVANIZED GRD ROD		2	1601.78	C		32.04	2.0
T 2	BUR GRC58	5/8 GROUND ROD CLAMP		2	3.16	E		6.32	2.0
T 1	ARL GB5P	ZINC GRNDING BRIDGE W/-1/2PVC HUB		1	1394.97	C		13.95	2.0
T 210	COND PVC-1/2	T500 PVC 1/2 SCHEDULE-40 CONDUIT		210	36.50	C		76.65	0.0
	*** PLEASE TAG CUT ~ THANKS ! ***								
T 20	WIRE BARE4STR	BARE COPPER #4-STRANDED 7-STR 2500'		20	1765.00	M		35.30	0.0
T 1	SQD RC816F200C	MTR MAIN OH/JG 200A W/BRKR & 8SP		1	296.75	E		296.75	1.0
T 1	MIL A7518	2-1/2" METER HUB		1	14.33	E		14.33	2.0
T 30	COND GAL2-1/2	CONDUIT 2-1/2 GALV STEEL		30	2006.25	C		601.88	0.0
T 1	SWIRE 1977TZ	2-1/2" SE MASTKIT OLDMK863/1515		1	8401.31	C		84.01	2.0
T 4	BPT 1907	T5 (25) 2-1/2 2H RGD COND STRAP		4	119.69	C		4.79	2.0
T 4	RED DS47	4-IN RND WP BOX 5-1/2 H		4	978.46	C		39.14	2.0
T 4	RED SSB	ALUM ROUND BLANK CVR DRY-TITE		4	342.52	C		13.70	2.0
T 2	RED IH31LM	T10 (30203) 1G BX 3-1/2 HUBS 2" D		2	557.46	C		11.15	2.0
T 2	RED CKPS	1G VRT/HRZ CLR IN USE CVR 2-1/4D		2	2158.96	C		43.18	2.0
T 2	LEV WBR20W	T2 20A 125V REC WEATHER-RESISTANT		2	6.77	E		13.54	2.0
T 4	SQD HOM120PDF	1P 20A AFI/GFI PON BRKR		4	61.00	E		244.00	1.0
T 6	PVC	E986D 1/2 TYPE-LB COND FTG		6	344.82	C		20.69	2.0

TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER.  
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B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL.  
C - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.  
CASH DISCOUNT 12.19 OFF TOTAL DUE IF PAID BY THE 10TH OF THE MONTH FOLLOWING PURCHASE

## Minutes

**PRESENT:** Commissioner Carlton, Commissioner Fowler, Commissioner Gilbert, Commissioner Saviello, and Commissioner Skolfield

The meeting was held via: Zoom

**Franklin County Commissioners' Meeting**

**February 3, 2026**

The meeting was called to order by Commissioner Carlton at 10:00 a.m.

**AUDIENCE:** Mt. Blue T.V, Sue Pratt, David Rackliff, Jake Nichols, Pam Prodan, Earl Martin, Steve Lowell, David St. Laurent, Hart Daley, Jake Ducharme, Robert Lightbody, Scott Nichols, Richard Morton, Karen Rea, Amy Bernard, Tiffany Baker, and Jamie Sullivan.

**ZOOM:** Donna Perry, Deeds, Rebecca Gage, Brad Timberlake and Karina Gacki.

**RECOGNITION: None**

**APPOINTMENTS: None**

**Motion to sign the Reconciliation Reports: Tom Saviello/Tom Skolfield (5/0).**

### **NEW BUSINESS:**

1. **Administrator's Report** – A discussion was had regarding Capital Outlays and Contingency Funds. **Motion to accept the Administrator's Report: Tom Skolfield/Jeff Gilbert (5/0).**

**Motion to approve the hiring of Thomas Moody, Noah Mayrose, Austin Yeaton, and Brandi Watson for Corrections, Steven Marcotte for the Facilities Manager position: Tom Skolfield/Fen Fowler (5/0).**

**Motion to sign the Reconciliation Reports: Tom Saviello/Tom Skolfield (5/0).**

2. **Minutes** – **Motion to approve the January 13, 2026, and January 20, 2026, Minutes: Tom Skolfield/Fen Fowler (5/0).**
3. **Treasurer's Report** – **Motion to accept the Treasurer's Report – Tom Saviello/Tom Skolfield (5/0).**
4. **Kitchen Grease Trap Removal & Replacement Project – Jail – Open Bids** – Two bids were received for this project: E.J. Perry - \$79,512 and H.E. Callahan - \$90,084. These bids do not include the estimated cost for the rental of a mobile kitchen which will be estimated at approximately \$20,000, plus the cost of propane which will be an additional cost to the County. **Motion to have Major Daley review the bids and come back to the Commissioners with a recommendation: Tom Saviello/Tom Skolfield (5/0).**
5. **HR Request to Engage Legal Counsel** – The County received a request for accommodations under ADA. Tiffany is requesting to speak with the attorney regarding this matter. **Motion to authorize HR to seek legal review of a personnel matter: Fen Fowler/Tom Skolfield (5/0).**
6. **MainePers Study** – Major Rackliffe requested a review by MainePers of the retirement system. He has approximately 3.9 years of service under the former plan, which was

purchased during the transition to MainePers. He would like to convert those 3.9 years to the Special 3C Plan. He is requesting that a study be completed to determine the cost of buying back the difference between Plan A and the Special 3C plan for the 3.9 years of service. This request can only come from the Commissioners. Major Rackliffe clarified that this is to just get him back on track, so that he can retire after 25 years. **Motion to authorize MainePERS to conduct an actuarial analysis to determine the cost to convert Major Rackliffe's 3.9 years of service from Plan A to the Special 3C retirement plan, with all costs associated with the actuarial review and any potential buyback to be paid by Major Rackliffe, and with no commitment by the County to proceed pending review of the actuarial results: Tom Skolfield/Tom Saviello (5/0).**

7. **Salary Compensation – Schedule Workshop** – Due to the time constraints, we were unable to discuss the salary compensation at the workshop held on January 27, 2026. The Commissioners will hold a commissioner's meeting at 1:00 p.m., prior to the workshop. **Salary Compensation Workshop scheduled for February 10, 2026, 2:00 p.m. to 5:00 p.m.**

8. **Budget Committee – Statute Revision** – The current statute does not clearly address public notice requirements or centralized coordination of caucuses. It allows municipal officers to hold caucuses within their own districts, however, holding multiple caucuses makes it difficult to track terms, vacancies, and members. The current statute also does not address public notice requirements. Amy indicated that there is also a lack of representation of the unorganized territories. She suggested that the rotating member be a resident of the unorganized territories. She drafted language to present to the Board to clarify this statute as a point of discussion in changing the statute. Commissioner Saviello indicated that he believed the municipalities need to be on board with the revisions to the statute before it is put forward. It was suggested that Amy come up with a draft of bullet points to be discussed with the Budget Committee and municipalities, to include: elected officials, caucus elected, uniform causes or caucus as needed, replacement of budget members, rotating member to be from the UT and whether or not they have to be a municipal officer to be on the Budget Committee.

9. **HR Position** – A discussion was had regarding the history of the HR position. Discussion was also had regarding separating the HR/Deputy Administrator position. **Motion to hire a Human Resources Director: Tom Skolfield/Tom Saviello (5/0).**

**Motion to move the HR Position to Director, Grade 8 on the Salary Structure: Tom Saviello/Tom Skolfield (5/0).**

Two panels for the hiring process: Panel one to include Commissioner Carlton, and Panel two will include Commissioner Saviello. Tiffany will formulate two sets of questions for the candidates.

Recess at 12:27 p.m.

End Recess at 12:37 p.m.

10. **Second Meeting in February** – Due to the lack of staff being available, the Administrator is requesting that the Commissioner's reschedule the February 17<sup>th</sup> meeting. The Commissioner's discussed adding agenda items for discussion before the Salary Compensation Workshop scheduled for February 10, 2026, as well as adding items at the end of the meeting on February 24<sup>th</sup>, which has been scheduled for three (3) Abatement

Appeal Hearings. **Motion to move February 10, 2026, meeting to 1:00 p.m.: Tom Skolfield/Tom Saviello (5/0).**

#### **OLD BUSINESS:**

- 1. Madrid Pit – Electrical Proposal** – The proposal for the electrical upgrades at the Madrid gravel pit was received from IEC, Inc. The total estimated cost for the project is \$6,950.00. **Motion to move to approve the electrical work at the Madrid Pit as proposed by IEC, Inc. in the amount of \$6,950.00, with funding to be expended from the Unorganized Territory Reserve Fund for Roads and Bridges: Fen Fowler/Tom Saviello (5/0).**
- 2. Treasurer question to voters** – A discussion was had regarding moving the Treasurer position from appointed to elected and the process involved with making this change. **Motion to proceed with moving forward with an appointed position verses an elected position: Tom Saviello/Tom Skolfield**  
**Commissioner Saviello withdrew his motion**  
**Motion to gather information to have a discussion at the first meeting in June: Jeff Gilbert/Tom Saviello (5/0).**
- 3. RFP for engineering for Plog Property and Madrid Pit** – Due to the complexity of the permit applications for the Plog property project and the Madrid gravel pit project, it was suggested by Amy that the work be completed by a licensed engineer. **Motion to move to authorize the issuance of a Request for Proposals (RFP) for professional engineering services related to the permitting requirements for the Plog Property and the Madrid gravel pit: Fen Fowler/Tom Saviello (5/0).**

#### **MISCELLANEOUS:**

- 1. Conflict Resolution Training – Open Bids** – The County went out to bid for Conflict Resolution Training. Two quotes were received: The Abbott Advantage - \$6,000, plus travel and PAVE Prevention – provided three options, \$17,775, \$24,450, and \$12,150. **Motion to award Conflict Resolution Training to The Abbott Advantage: Tom Skolfield/Bob Carlton (4/1) Commissioner Saviello opposed.**
- 2. Abatement** – Commissioner Skolfield was looking for an update of the Town of Avon abatement appeal matter. The Findings of Facts have been provided to the Chair and have been mailed to all parties.
- 3. Cultural Evaluation** – Commissioner Skolfield was looking for an update with respect to the Cultural Evaluation and the contract with Steve Francek. There was no indication that there were any issues with the software programs/systems that Mr. Francek uses. They are still working on the indemnification clause language.
- 4. CMP Pole Replacement** – The County periodically receives CMP Pole Replacement Permits for the County to sign off on. The prior board allowed Amy to sign off, approving the pole replacements. The County has recently received two CMP Pole Replacement Permits. **Motion to give permission to Ms. Bernard to sign this CMP Pole Replacement Permit and all future permits: Tom Saviello/Tom Skolfield (5/0).**
- 5. Spirit of America** – Spirit of America Award ceremony to be held on March 3, 2026.

6. **Administrative Evaluation Forms** – The Administrative Evaluation forms were sent out last week for the board to review and make changes. Any changes were to be provided to Tiffany by February 10, 2026.
7. **Cleaning Contract** – A discussion was had regarding the cleaning at the courthouse. RCCM will provide a deep cleaning of the courthouse once per week to help facilitate the transition period of hiring a new facilities manager. **Motion to authorize Chair to sign the cleaning contract: Tom Saviello/Tom Skolfield (5/0).**
8. **MainePers** – The County received notification from MainePers that during the audit of the individuals not offered MainePers, they missed wage calculations for Sheriff Nichols for the time period between January 2022 through June 2022. The County must pay its obligation for its portion of the contributions for that time period in the amount of \$4,986.21. The County currently has a credit in the amount of \$4,392.54, less the cost of the County’s contribution in the amount of \$636.56 for Mrs. Nichols to buy back her time. The balance to be made to MainePers is \$1,230.23, which will be deducted from the Sheriff’s Office retirement budget. **Motion to use the remaining MainePers credit along with \$1,230.23 from the Sheriff’s Office retirement line to pay the counties portion of the MainePers contributions for the missed wage calculations for Sheriff Nichols for the period between January 2022 through June 2022: Tom Saviello/Tom Skolfield (5/0).**
9. Commissioner Saviello indicated that it was brought to his attention that one of the Commissioners in Oxford County indicated that if a non-profit worked in other counties, they could not be financed through the county. He has requested clarification on this matter
10. Rules of Conduct – Commissioner Saviello requested that they review the Rules of Conduct and placed on a future Agenda.
11. Commissioner Skolfield recognized Sue Pratt for being a new grandmother.

**WARRANTS: County AP, ARPA, Payroll & UT – Motion to sign Warrants: Tom Skolfield/Fen Fowler (5/0).**

**ADJOURNMENT: Motion to adjourn at 1:36 p.m.: Tom Skolfield/Tom Saviello (5/0).**

**A recording is available for this meeting.**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

FRANKLIN COUNTY COMMISSIONERS

ATTEST: \_\_\_\_\_, CLERK



53 MAIN STREET  
P.O. BOX 98  
NEWPORT, ME 04953

T: 2073684306 F: 2073685106

# Invoice

INVOICE NO. 4997-1362349	INVOICE DATE 02/19/2026
PLEASE SHOW INVOICE NO. AND REMIT TO:	
PO Box 780819 Philadelphia, PA 19178-0819	

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P O BOX 249  
STRONG, ME 04983

**SHIP TO:**

IEC, INC.  
404 FAIRBANKS RD  
FARMINGTON, ME 04938

ACCOUNT #/NAME		JOB NAME		CUSTOMER ORDER NO.					
DR-42098 IEC, INC.		MADRID GRAVEL PIT		S26-2576 - AS					
SALESPERSON		SHIPPING INFORMATION		SHIP VIA		SHIP DATE			
5555 KELLY		PREPAID		OUR TRUCK		02/19/2026			
QTY ORDERED	PRODUCT CODE	DESCRIPTION	C O D E	QTY SHIPPED	PRICE	P E R	DISC.	EXTENSION	C / D
T 8	LB-1/2 PVC MA-1/2	(E943D) PVC 1/2 TERMINAL ADPT		8	28.11	C		2.25	2.0
T 8	BPT 101S	T200 (100) 1/2 STL CND LOCKNUT		8	16.24	C		1.30	2.0
T 8	BPT 321	T100 (100) 1/2 PLASTIC BUSHING		8	15.11	C		1.21	2.0
T 1	PVC EXPCPL-1/2	1/2 PVC EXP COUPLING		1	2120.00	C		21.20	2.0
T 6	PVC CPL-1/2	(E940D) PVC 1/2 CONDUIT CPLG		6	22.36	C		1.34	2.0
T 25	PVC STRAP-1/2	IPEX 1/2 2-HOLE CONDUIT CLAMP		25	59.21	C		14.80	2.0
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<small>CASH DISCOUNT 12.19 OFF TOTAL DUE IF PAID BY THE 10TH OF THE MONTH FOLLOWING PURCHASE</small>				<b>TOTAL DUE</b>		<b>3,048.44</b>			



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# Invoice

<b>INVOICE NO.</b> 4997-1362349	<b>INVOICE DATE</b> 02/19/2026
<b>PLEASE SHOW INVOICE NO. AND REMIT TO:</b>	
PO Box 780819 Philadelphia, PA 19178-0819	

**SOLD TO:**

IEC, INC.  
P O BOX 249  
STRONG, ME 04983

**SHIP TO:**

IEC, INC.  
404 FAIRBANKS RD  
FARMINGTON, ME 04938

ACCOUNT #/NAME		JOB NAME		CUSTOMER ORDER NO.				
DR-42098 IEC, INC.		MADRID GRAVEL PIT		S26-2576 - AS				
SALESPERSON		SHIPPING INFORMATION		SHIP VIA		SHIP DATE		
5555 KELLY		PREPAID		OUR TRUCK		02/19/2026		
QTY ORDERED	PRODUCT CODE	DESCRIPTION	CODE	QTY SHIPPED	PRICE	PER DISC.	EXTENSION	C / D
T 2	BLK GR6258	(5) ZZ588 5/8X8 GALVANIZED GRD ROD		2	1601.78	C	32.04	2.0
T 2	BUR GRC58	5/8 GROUND ROD CLAMP		2	3.16	E	6.32	2.0
T 1	ARL GB5P	ZINC GRNDING BRIDGE W/-1/2PVC HUB		1	1394.97	C	13.95	2.0
T 210	COND PVC-1/2	T500 PVC 1/2 SCHEDULE-40 CONDUIT		210	36.50	C	76.65	0.0
	*** PLEASE TAG CUT ~ THANKS ! ***							
T 20	WIRE BARE4STR	BARE COPPER #4-STRANDED 7-STR 2500'		20	1765.00	M	35.30	0.0
T 1	SQD RC816F200C	MTR MAIN OH/UG 200A W/BRKR & 8SP		1	296.75	E	296.75	1.0
T 1	MIL A7518	2-1/2" METER HUB		1	14.33	E	14.33	2.0
T 30	COND GAL2-1/2	CONDUIT 2-1/2 GALV STEEL		30	2006.25	C	601.88	0.0
T 1	SWIRE 1977TZ	2-1/2" SE MASTKIT OLDMK863/1515		1	8401.31	C	84.01	2.0
T 4	BPT 1907	T5 (25) 2-1/2 2H RGD COND STRAP		4	119.69	C	4.79	2.0
T 4	RED DS47	4-IN RND WP BOX 5-1/2 H		4	978.46	C	39.14	2.0
T 4	RED SSB	ALUM ROUND BLANK CVR DRY-TITE		4	342.52	C	13.70	2.0
T 2	RED IH31LM	T10 (30203) 1G BX 3-1/2 HUBS 2" D		2	557.46	C	11.15	2.0
T 2	RED CKPS	1G VRT/HRZ CLR IN USE CVR 2-1/4D		2	2158.96	C	43.18	2.0
T 2	LEV WBR20W	T2 20A 125V REC WEATHER-RESISTANT		2	6.77	E	13.54	2.0
T 4	SQD HOM120PDF	1P 20A AFI/GFI PON BRKR		4	61.00	E	244.00	1.0
T 6	PVC	E986D 1/2 TYPE-LB COND FTG		6	344.82	C	20.69	2.0

<p>TITLE TO MERCHANDISE AND RISK OF LOSS OR DAMAGE PASSES AT POINT OF SHIPMENT. CLAIMS FOR SHORT OR DAMAGED MERCHANDISE SHOULD BE MADE TO CARRIER.</p> <p>MERCHANDISE RETURNED WITHOUT OUR CONSENT WILL NOT BE ACCEPTED. A RESTOCKING CHARGE WILL BE MADE ON RETURNED GOODS UNLESS DEFECTIVE OR THROUGH ERROR ON OUR PART.</p> <p>A SERVICE CHARGE OF 1 1/2% PER MONTH, BUT NOT TO EXCEED THE HIGHEST AMOUNT LAWFULLY ALLOWED BY APPLICABLE STATE LAW, WILL BE MADE ON ALL PAST DUE ACCOUNTS.</p> <p>THIS SALE IS SUBJECT TO OUR TERMS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE.</p>	<p>CODE: TO ADVISE YOU PROMPTLY CONCERNING YOUR ORDER, THIS CODE IS USED ON OUR INVOICES.</p> <p>B - BACK ORDERED. WILL SHIP AS SOON AS RECEIVED UNLESS INSTRUCTED TO CANCEL.</p> <p>C - CANCELLED. NOT IN STOCK. UNABLE TO PURCHASE LOCALLY.</p> <p>CASH DISCOUNT 12.19 OFF TOTAL DUE IF PAID BY THE 10TH OF THE MONTH FOLLOWING PURCHASE</p>
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