

# FINAL

## LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

	2025 REQUEST	2026 REQUEST	2025 VS 2026	Init. Req vs Crnt Bdgt %
<b>1000 Courts</b>				
Personnel Services	131,683	139,441	7,758	5.89%
Employee Benefits	66,672	73,299	6,627	9.94%
	<u>198,355</u>	<u>212,740</u>	<u>14,385</u>	<u>7.25%</u>
<b>Less Court Revenues</b>	<u>-189,385</u>	<u>-171,855</u>	<u>17,530</u>	<u>-9.26%</u>
<b>Net Impact</b>	<b>8,970</b>	<b>40,885</b>	<b>31,915</b>	<b>355.80%</b>
<b>1010 Emergency Management</b>				
Personnel Services	188,722	188,618	-104	-0.06%
Employee Benefits	115,270	105,096	-10,174	-8.83%
Contractual Services	56,350	44,350	-12,000	-21.30%
Commodities	10,000	5,800	-4,200	-42.00%
Capital Outlay	18,000	7,000	-11,000	-61.11%
	<u>388,342</u>	<u>350,864</u>	<u>-37,478</u>	<u>-9.65%</u>
<b>Less EMA Revenue</b>	<u>-63,742</u>	<u>0</u>	<u>63,742</u>	<u>-100.00%</u>
<b>Net Impact</b>	<b>324,600</b>	<b>350,864</b>	<b>26,264</b>	<b>8.09%</b>
<b>1015 District Attorney</b>				
Personnel Services	276,788	272,252	-4,536	-1.64%
Employee Benefits	151,550	198,856	47,306	31.21%
Contractual Services	33,900	30,700	-3,200	-9.44%
Commodities	5,800	6,050	250	4.31%
Capital Outlay	3,000	2,000	-1,000	0.00%
<b>Total Impact</b>	<b>471,038</b>	<b>509,858</b>	<b>38,820</b>	<b>8.24%</b>
<b>1020 Administration</b>				
Personnel Services	502,974	532,933	29,959	5.96%
Employee Benefits	239,076	256,406	17,330	7.25%
Contractual Services	113,025	119,800	6,775	5.99%
Commodities	7,750	8,600	850	10.97%
Capital Outlay	3,200	3,700	500	15.63%
	<u>866,025</u>	<u>921,439</u>	<u>55,414</u>	<u>6.40%</u>
<b>Less TBRJ Contract</b>	<u>-53,881</u>	<u>0</u>	<u>53,881</u>	<u>-100.00%</u>
<b>Total Impact</b>	<b>812,144</b>	<b>921,439</b>	<b>109,295</b>	<b>13.46%</b>
<b>1035 Buildings</b>				
Personnel Services	157,498	164,863	7,365	4.68%
Employee Benefits	86,114	91,072	4,958	5.76%
Contractual Services	224,860	243,360	18,500	8.23%
Commodities	80,500	80,500	0	0.00%
Capital Outlay	25,000	25,000	0	0.00%
<b>Total Impact</b>	<b>573,972</b>	<b>604,795</b>	<b>30,823</b>	<b>5.37%</b>
<b>1045 Jail Assessment</b>				
Contractual Services	<u>2,420,839</u>	<u>2,420,839</u>	<u>0</u>	<u>0.00%</u>
<b>Total Impact</b>	<b>2,420,839</b>	<b>2,420,839</b>	<b>0</b>	<b>0.00%</b>

# FINAL

## LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

	2025 REQUEST	2026 REQUEST	2025 VS 2026	Init. Req vs Crnt Bdgt %
<b>1050 Jail Transport</b>				
Personnel Services	324,031	381,591	57,560	17.76%
Employee Benefits	184,651	198,763	14,112	7.64%
Contractual Services	320,664	335,009	14,345	4.47%
Commodities	1,500	4,600	3,100	206.67%
	<u>830,846</u>	<u>919,963</u>	<u>89,117</u>	<u>10.73%</u>
<b>Less Jail Transport Revenue</b>	<u>-319,717</u>	<u>-320,319</u>	<u>-602</u>	<u>0.19%</u>
<b>Net Impact</b>	<b>511,129</b>	<b>599,644</b>	<b>88,515</b>	<b>17.32%</b>
<b>1060 Communications</b>				
Personnel Services	1,237,976	1,339,739	101,763	8.22%
Employee Benefits	599,800	643,201	43,401	7.24%
Contractual Services	152,650	110,150	-42,500	-27.84%
Commodities	16,700	10,400	-6,300	-37.72%
Capital Outlay	54,500	42,500	-12,000	0.00%
	<u>2,061,626</u>	<u>2,145,990</u>	<u>84,364</u>	<u>4.09%</u>
<b>Less Comm's Revenue</b>	<u>-77,000</u>	<u>-92,000</u>	<u>-15,000</u>	<u>19.48%</u>
<b>Net Impact</b>	<b>1,984,626</b>	<b>2,053,990</b>	<b>69,364</b>	<b>3.50%</b>
<b>1065 Deeds</b>				
Personnel Services	126,007	131,082	5,075	4.03%
Employee Benefits	85,320	91,369	6,049	7.09%
Contractual Services	10,310	11,010	700	6.79%
Commodities	2,000	550	-1,450	-72.50%
Capital Outlay	53,000	49,000	-4,000	-7.55%
<b>TOTAL</b>	<u>276,637</u>	<u>283,011</u>	<u>6,374</u>	<u>2.30%</u>
<b>Less Deeds Revenue</b>	<u>-465,000</u>	<u>-465,000</u>	<u>0</u>	<u>0.00%</u>
<b>Net Impact</b>	<b>-188,363</b>	<b>-181,989</b>	<b>6,374</b>	<b>3.38%</b>
<b>1070 Probate</b>				
Personnel Services	162,027	168,559	6,532	4.03%
Employee Benefits	90,219	104,358	14,139	15.67%
Contractual Services	33,190	25,000	-8,190	-24.68%
Commodities	3,300	3,300	0	0.00%
Capital	1,000	500	-500	0.00%
	<u>289,736</u>	<u>301,717</u>	<u>11,981</u>	<u>4.14%</u>
<b>Less Probate Revenue</b>	<u>-175,000</u>	<u>-175,000</u>	<u>0</u>	<u>0.00%</u>
<b>Net Impact</b>	<b>114,736</b>	<b>126,717</b>	<b>11,981</b>	<b>10.44%</b>
<b>1075 Sheriff's Department</b>				
Personnel Services	3,073,432	3,131,106	57,674	1.88%
Employee Benefits	1,337,777	1,480,217	142,440	10.65%
Contractual Services	545,450	530,450	-15,000	-2.75%
Commodities	75,700	81,800	6,100	8.06%
Capital	74,000	77,000	3,000	4.05%
	<u>5,106,359</u>	<u>5,300,573</u>	<u>194,214</u>	<u>3.80%</u>
<b>Less Sheriff's Revenue</b>	<u>-238,300</u>	<u>-349,691</u>	<u>-111,391</u>	<u>46.74%</u>
<b>Net Impact</b>	<b>4,868,059</b>	<b>4,950,882</b>	<b>82,823</b>	<b>1.70%</b>

# FINAL

## LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

	2025 REQUEST	2026 REQUEST	2025 VS 2026	Init. Req vs Crnt Bdgt %
<b>1095 Debt Service</b>				
Contractual Services	0	0	0	0.00%
Bonds Payable	630,375	0	-630,375	-100.00%
Interest on Bonds	15,375	0	-15,375	-100.00%
<b>TOTAL</b>	<b>645,750</b>	<b>0</b>	<b>-645,750</b>	<b>-100.00%</b>
<b>Less Interest Revenue</b>	<b>-25,000</b>	<b>0</b>	<b>25,000</b>	<b>-100.00%</b>
<b>Net Impact</b>	<b>620,750</b>	<b>0</b>	<b>-620,750</b>	<b>-100.00%</b>
<b>2010 Planning</b>				
Personnel Services	328,646	343,452	14,806	4.51%
Employee Benefits	107,652	114,382	6,730	6.25%
Contractual Services	28,000	29,100	1,100	3.93%
Commodities	4,000	4,700	700	17.50%
Capital Expenditure	5,500	3,500	-2,000	-36.36%
	<u>473,798</u>	<u>495,134</u>	<u>21,336</u>	<u>4.50%</u>
<b>Less Planning Revenue</b>	<b>-124,938</b>	<b>-207,600</b>	<b>-82,662</b>	<b>-66.16%</b>
<b>Net Impact</b>	<b>348,860</b>	<b>287,534</b>	<b>-61,326</b>	<b>-17.58%</b>
<b>2015 Recycling</b>				
Personnel Services	313,641	320,105	6,464	2.06%
Employee Benefits	162,790	171,485	8,695	5.34%
Contractual Services	120,135	115,185	-4,950	-4.12%
Commodities	29,500	18,000	-11,500	-38.98%
Capital Outlay	45,000	45,000	0	0.00%
	<u>671,066</u>	<u>669,775</u>	<u>-1,291</u>	<u>-0.19%</u>
<b>Less Recycling Revenue</b>	<b>-258,000</b>	<b>-214,000</b>	<b>44,000</b>	<b>-17.05%</b>
<b>Net Impact</b>	<b>413,066</b>	<b>455,775</b>	<b>42,709</b>	<b>10.34%</b>
<b>2025 Retiree Benefits</b>				
Contractual Services				
Retiree Health Insurance	116,424	72,755	-43,669	-37.51%
<b>TOTAL</b>	<b>116,424</b>	<b>72,755</b>	<b>-43,669</b>	<b>-37.51%</b>
<b>Less Retiree Revenue</b>	<b>-27,898</b>	<b>-14,930</b>	<b>12,968</b>	<b>-46.48%</b>
<b>Net Impact</b>	<b>88,526</b>	<b>57,825</b>	<b>-30,701</b>	<b>-34.68%</b>
<b>2030 Community Programs</b>				
Contractual Services	109,329	325,772	216,443	197.97%
<b>TOTAL</b>	<b>109,329</b>	<b>325,772</b>	<b>216,443</b>	<b>197.97%</b>
<b>Less Other Funding Source</b>	<b>0</b>	<b>-166,177</b>	<b>-166,177</b>	<b>0.00%</b>
<b>Net Impact</b>	<b>0</b>	<b>159,595</b>	<b>50,266</b>	<b>0.00%</b>
<b>2050 Insurance</b>				
Contractual Services				
Liability	105,000	115,000	10,000	9.52%
<b>TOTAL</b>	<b>105,000</b>	<b>115,000</b>	<b>10,000</b>	<b>9.52%</b>
<b>2060 Contingency</b>				
Contractual Services	95,000	95,000	0	0.00%
<b>TOTAL</b>	<b>95,000</b>	<b>95,000</b>	<b>0</b>	<b>0.00%</b>

# FINAL

## LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025


	2025 REQUEST	2026 REQUEST	2025 VS 2026	Init. Req vs Crnt Bdgt %
<b>Capital Improvement</b>				
Capital Improvement	910,000	1,717,000	807,000	88.68%
<b>TOTAL</b>	<b>910,000</b>	<b>1,717,000</b>	<b>807,000</b>	<b>88.68%</b>
<b>Reserves</b>				
Wintess Fee Reserve	0	0	0	100%
Legal Reserve	20,000	0	-20,000	100%
Training Reserve	25,000	0	-25,000	100%
Ask Program	8,500	0	-8,500	100%
IT Reserve	80,000	0	-80,000	0.00%
Paid Family Medical Leave	0	71,065	71,065	0.00%
<b>TOTAL</b>	<b>133,500</b>	<b>71,065</b>	<b>-62,435</b>	<b>-46.77%</b>
<b>County Interest</b>				
General Fund Interest	0	-32,500	-32,500	0.00%
<b>TOTAL</b>	<b>0</b>	<b>-32,500</b>	<b>-32,500</b>	<b>0.00%</b>
<b>Total Expenditure</b>	16,826,232	17,533,290	707,058	4.20%
<b>Revenue</b>	-2,017,861	-2,209,072	-191,211	9.48%
<b>TOTAL</b>	<b>14,808,371</b>	<b>15,324,218</b>	<b>515,847</b>	<b>3.48%</b>

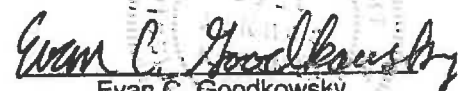
# 2026 LINCOLN COUNTY TAX COMMITMENT

MUNICIPALITIES	2026 State Valuation	2026 Tax Commitment
ALNA	188,750,000	\$ 192,437
BOOTHBAY	1,866,700,000	\$ 1,903,160
BOOTHBAY HARBOR	1,496,750,000	\$ 1,525,984
BREMEN	388,350,000	\$ 395,935
BRISTOL	1,999,200,000	\$ 2,038,248
DAMARISCOTTA	716,650,000	\$ 730,648
DRESDEN	296,000,000	\$ 301,781
EDGECOMB	422,050,000	\$ 430,293
JEFFERSON	770,150,000	\$ 785,193
MONHEGAN PLANTATION	104,150,000	\$ 106,184
NEWCASTLE	514,700,000	\$ 524,753
NOBLEBORO	664,450,000	\$ 677,428
SOMERVILLE	111,050,000	\$ 113,219
SOUTH BRISTOL	1,404,150,000	\$ 1,431,576
SOUTHPORT	1,018,700,000	\$ 1,038,597
WALDOBORO	954,500,000	\$ 973,143
WESTPORT ISLAND	447,950,000	\$ 456,699
WHITEFIELD	408,800,000	\$ 416,785
WISCASSET	959,200,000	\$ 977,935
<b>TOTAL</b>	<b>\$ 14,732,250,000.00</b>	<b>\$ 15,020,000</b>
UNORGANIZED TERRITORY	\$ 18,850,000.00	\$ 19,218
<b>GRAND TOTAL</b>	<b>\$ 14,751,100,000.00</b>	<b>\$ 15,039,218.00</b>

**Dated at Wicasset, ME  
this 20th day of January  
A.D. 2026**

APPROVED BY:  
Lincoln County Commissioners

  
David J. Levesque, Chair

  
Evan C. Goodkowsky

  
William B. Blodgett

TOTAL 2026 EXPENDITURE	\$ 17,533,290.00
LESS 2026 REVENUE	\$ 2,209,072.00
2026 ADJUSTED BUDGET	\$ 15,324,218.00
LESS 2025 SURPLUS	\$ 285,000.00
<b>TOTAL TO BE RAISED BY TAXATION</b>	<b>\$ 15,039,218.00</b>

TAX RATE (Commitment divided by Valuation) 0.001019532