

County of Aroostook

Quarterly Financial Summary

The purpose of this narrative is to provide a brief overview and highlights of the financials for the County of Aroostook's four funds. (General, ARPA, Jail and UT) This report is not meant to be all inclusive, however, will highlight areas that management feels need to be noted and observed to give Department Heads and Elected Officials necessary information for the budget oversight process.

General Fund

Year-To-Date: FY 2023 | January 2023 - March 2023

Benchmark %: 25%

GF Revenue:

The Departmental Revenue section is currently trending at 8.2% as of March 2023 with a total collection amount of \$268,224, resulting in a below benchmark percentage. Approximately \$345,100 of additional revenue, likely to be realized during the 2nd quarter of 2023 would contribute to the targeted 1st quarter benchmark resulting in an increase of 10.6%. Once the additional departmental revenue is factored in, the percentage of revenue is now at 18.8%.

The areas of non-realized revenue as of March 2023 are comprised of:

- District Court Rent - \$13,400
- EMA Reimbursement - \$36,600
- DA Revenue - \$14,700
- Administrative Revenue - \$29,500
- Registry of Deeds South - \$28,800
- Registry of Deeds North - \$13,800
- Registry of Probate - \$12,800
- MDEA - \$159,400
- UT Deputy Contract - \$36,100

The revenue line, GF Surplus, of \$250,000 is a budget entry only thus no activity in the current year column and represents 7.6% of the budgeted departmental revenue.

The Tax Revenue section for the 1st quarter of the fiscal year reflects the Jail's portion of County taxes in which are journaled to the Jail Fund from the General Fund monthly. You will notice a negative revenue on the financial statement as the actual collection of County taxes typically takes place later in the fiscal year and as payments are received, they will be posted to this revenue line item. This is why the County seeks a tax anticipation note every year, to support

the funding of the County's expenses until tax dollars are paid to the County. Our first TAN drawdown took place in March 2023. This is a typical trend for the County for timing of a TAN drawdown of funds.

GF Expense:

The general fund expenses, as a total, are currently trending at 29.9%, which is above our targeted 25%. The largest factors contributing to the overage is the Capital Outlay and Contingent Expense Line expensed 100% of the budgeted amount for the general fund budget fiscal year 2023 in the amount of \$579,871. Had those two lines been expensed quarterly, the general fund total expense percentage would decrease from 29.9% to 23.8%, which validates the general fund expenses are right on target for its 1st quarter. You will also notice some line items have surpassed the 25% target percentage and this is due to one-time dues, software, contract payments that will skew the current line percentage, however, will even out as we move further into the fiscal year.

ARPA Fund (American Rescue Plan Act 2021)

Year-To-Date: FY 2022 | January 2023 – March 2023

ARPA Revenue:

Interest revenue for the first quarter of 2023 is collected at \$71,810.

**Note: As of April 2023, one of the two CDARS has termed and the County has entered those funds into a new CDARS for 52 weeks at an interest rate of 3.25%.*

ARPA Expense:

The County, for the 1st quarter of 2023, has expensed \$32,265 to the ARPA fund. These expenses are fully funded by the American Rescue Plan Act operating account. No additional monies have been obligated/awarded as of March 2023. Progress of the application for funding/awards will be given by Steven Pelletier, ARPA Administrator.

Jail Fund

Year-To-Date: FY 2022-2023 | July 2022 - March 2023

Benchmark %: 75%

Jail Revenue:

The Jail Fund departmental revenue collects their operational monies from the State in the first quarter of their fiscal year as well as other supplemental revenue. Collections for this section are currently at 100.9% for the 3rd quarter ending 3/31/2023. Monthly tax allocation transfer

payments are made from the General Fund to the Jail Fund, which appropriately reflects a collection percentage of 75%, targeted benchmark.

Jail Expense:

The Jail Fund overall expenses for the 3rd quarter of the fiscal year are trending above the 75% benchmark target at 79.4%. The major contributors to this upward trend are:

- The Jail's property, liability, and vehicle insurance funded at 100% for the fund's fiscal year at \$79,477 resulting in approximately 1.3% over budgeted expense as of 3/31/2023.
- The new Medical Provider Contract funded at an increase of \$145,000 for 9 months of the fiscal year resulting in approximately 3.1% over budgeted expense as of 3/31/2023.
- Costs incurred for the boarding of prisoners are currently at \$20,820 as of 3/31/2023.

UT Fund

Year-To-Date: FY 2022-2023 | July 2022 - March 2023

Benchmark %: 75%

UT Revenue:

The Unorganized Territory departmental revenue is trending above 3rd quarter target at 100.3%. The two largest contributors to the increase in the percentage collected are due to excise tax revenue trending 20% higher than the benchmark percentage of 75% and the interest income realized.

Tax revenue quarterly payment collected from the State of Maine is on target at 75%, as anticipated.

The revenue line, UT Surplus of \$40,000 is a budget entry only thus no activity in current year column.

UT Expense:

The Unorganized Territory is reporting 81.3% of its operational budget expensed as of March 2023. The major contributing factor to the 6.3% increase over the benchmarked 75% is the UT Capital, funded at 100% or \$477,750, per the approved FY 2022-2023 budget. If we would expense the UT Capital at 75% to fit the time period of 3rd quarter versus the full 100%, the UT Fund expense percentage used for 3rd quarter would be at 76.3%. The remaining 1.3% of overage are increased costs associated with contracted ambulance and solid waste.



Aroostook County Sheriff's Office

Shawn D. Gillen, Sheriff
Joey D. Seeley, Chief Deputy

Patrol Transportation Corrections Civil Process

Memorandum

To: Sheriff Shawn D. Gillen
From: Chief Deputy Joey Seeley *Joey Seeley*
cc:
Date: May 12, 2023
Re: Purchase of 2023 Enclosed Trailer

The Aroostook County Sheriff's Office advertised to receive bids for the purchase of an 8.5-foot by 14-foot enclosed trailer and we received two bids. The lowest bid was Embelton Auto Sales for \$10,900.00.

I recommend we purchase the enclosed trailer from Embelton Auto Sales of Presque Isle for the price of \$10,900.00.

FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839

Quotes

*Proposal For
Enclosed Trailer*

Quotes #	232558
Date :	2023-05-03
Contact :	Todd Embelton Phone : 207-760-7376

Bill To
Embleton Auto Sales 43 Houlton Rd, Po Box 723 Presque Isle, ME USA, 04769

Ship To
Embleton Auto Sales 43 Houlton Rd, Po Box 723 Presque Isle, ME USA, 04769

2023-05-03	Due on Receipt	Dealer Pickup
<i>TODD Embelton</i>	USD	

#	Qty	Unit	Part Number	Description	Price	Discount	Net Price	Amount
1	1	EACH	C8.5X14S-IF	C 8.5X14 Stealth ** INTEGRATED FRAME ** 16" O/C Wall & Roof Studs 16" O/C Floor Crossmembers 2"x5" Subframe Tubing V-Nose Construction (36" Wedge) .030 Screwless Skin, 3M Bonded on Seams One Piece Aluminum Roof Box Length: 14' Box Width: 99" Interior Height: 79" Rear Door: 75" Axles: 2-3k Braked Leaf Spring Axles, 4" Drop 2 5/16" Coupler 2000# Center Jack 24" Stoneguard Tire: 15" Silver Mods GVW: 7000# 3/8" Water Resistant Interior Walls 3/4" Water Resistant Decking Interior Cove Trim 3" Exterior Trim Interior Cove Trim Exterior LED Lighting Plastic Salem Vents (2) Dome Lights w/ Switch Car Hauler Grade Rear Ramp w/Spring Assist, Starter Flap & Aluminum Hardware 32"x66" Side Access Door w/ Paddle Handle & Plano Hinge 4-Year Limited Warranty SIDE DOOR: CURBSIDE FRONT COLOR: WHITE		0%		10900.00
2	1	EACH	CANOPYR EAR2020	Rear Door Canopy w/ Lights 2020 Version.. (Not Available with Radius Roof or Barn Doors)		0%		10900.00



Aroostook County
Sheriff's Office

Shawn D. Gillen, Sheriff
Joey D. Seeley, Chief Deputy

Patrol Transportation Corrections Civil Process

Memorandum

To: Sheriff Shawn D. Gillen
From: Chief Deputy Joey Seeley *Joey D. Seeley*
cc:
Date: May 12, 2023
Re: Sale of 2015 Sure Trac Trailer

The Aroostook County Sheriff's Office advertised to receive bids for the sale of a 2015 Sure Trac trailer and we received seven bids. The highest bid was from Embelton Auto Sales for \$1,850.00.

I recommend we sell the 2015 Sure Trac trailer to Embelton Auto Sales of Presque Isle for the price of \$1,850.00.

FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839

Po box 723
43 Houlton Rd
207-760-7376
207-760-7170
[website]

Embelton Auto Sales

Bid Proposal

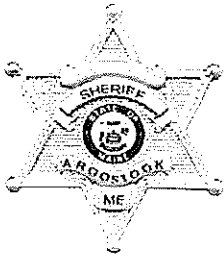
To: County Of Aroostook **From:** Embelton Auto Sales
Fax: 207-760-7170 **Pages:** 1
Phone: 207-760-7376 **Date:**
Re: **cc:**

Urgent For Review Please Comment Please Reply Please Recycle

Comments

ONE Bid proposal on a 2015 Sure-Trac Trailer.
I will approve a bid on this unit for \$1950⁰⁰
Thanks For the consideration

Bill Embl



Art. 19

Aroostook County
Sheriff's Office

Shawn D. Gillen, Sheriff
Joey D. Seeley, Chief Deputy

Patrol

Transportation

Corrections

Civil Process

Memorandum

To: Sheriff Shawn D. Gillen
From: Chief Deputy Joey Seeley
cc:
Date: May 12, 2023
Re: Sale of 2015 Polaris UTV

The Aroostook County Sheriff's Office advertised to receive bids for the sale of a 2015 Polaris UTV and we received four bids. The highest bid was from Marc Cyr for \$11,999.00.

I recommend we sell the 2015 Polaris UTV to Marc Cyr for the price of \$11,999.00.

FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839

25 School St., Suite 216, Houlton, ME 04730

Tel: 207-532-3471

Fax: 207-532-7319

I would like to put a bid on the 2015 Polaris Ranger xp 900 in the amount of \$11,999

Thank you!

Marc Cyr

47 Cross Road

Sabattus ME 04280

207-375-8083

207-333-9864

May 17, 2023

TO: County Commissioners
FR: Ryan Pelletier, County Administrator
RE: Sheriff's Office Dispatch Upgrade Bids

Dear Commissioners:

Bryan Jandreau has provided you with the bid result for the recent Dispatch Upgrade Project within the Sheriff's Office Building. This upgrade is in tandem with the communications tower project that the Sheriff submitted last year under the County ARPA program and was awarded. Within the communications tower project, Shawn had included \$40,000 for the construction costs associated with this project which leaves us short by \$111,231.

We have a couple options for your consideration to bridge the gap and complete this project as specified:

Option 1: Current Dispatch Lease has two annual payments left of \$44,622.26. This project was originally a \$137,554 note financed over 7 years. We could refinance this lease and combine the \$111,231 needed to complete the current project over a 7-year term. This would keep annual payments around \$26,500 and therefore have no significant impact to the current operations budget.

Option 2: We could access some of the needed \$111,231 from the leftover 2024 ARPA funds that have been returned to the ARPA program from the Homeless Services of Aroostook project that received funding from another source as well as the HVAC ARPA project that came in over budget and not feasible at this time.

Option 3: We could utilize a combination of contingency funds and some of the ARPA funds mentioned in Option 2 to complete the project.