

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, it 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 2024-2025 Budget | July 2024 - December 2024

Benchmark %: 50%

GF Revenue:

The Departmental Revenue section collected \$969,432 which equates to 44% collected as of December 2024. There are several line items, in departmental revenue, that will have December quarterly revenue receipted in quarter 3 of the current fiscal year in the amount of \$216,367. Once the additional \$216,367 is factored, the percentage of revenue calculates to 53.9%, slightly above the current benchmark of 50%. Below is the breakdown of \$216,367 by department.

- District Court Rent: \$22,313
- EMA: 25,000
- District Attorney: \$26,205
- Registry Deeds & Probate: \$52,996
- Maine Drug Enforcement Agency: \$89,853

The General Fund tax revenue section reflects the County has collected the County Tax revenue billed for 2024-2025 fiscal year. It also reflects the 6 months of Jail revenue reallocated from this revenue account to the Jail fund tax revenue account. All tax payments collected are receipted to the General Fund revenue line however a portion of those taxes are collected to fund the Jail. The monthly amount of \$308,994 is journalled to the Jail Fund monthly.

GF Expense:

The general fund second quarter expense is currently reported at 48.6% expense which is slightly below the projected target of 50%. All departments are trending at target or below with the exception of Capital Outlay and Contingent Expense line expensed at 100% of the budget

which are accounts that are recorded as expensed but moved to reserves for the year per the approved budget appropriations.

ARPA Fund (American Rescue Plan Act 2021)

Year-To-Date: FY 2024-2025 Budget | July 2024 - December 2024

ARPA Revenue:

Interest revenue collected for the first quarter of 2024-2025 fiscal year is reported at \$86,428.

ARPA Expense:

The County has expensed \$1,539,675 towards all awarded ARPA projects for the second quarter of 2024-2025 fiscal year.

All awarded/obligated ARPA projects have been reported to the federal government via their online portal as of December 31, 2024, by the County.

Jail Fund

Year-To-Date: FY 2024-2025 Budget | July 2024 - December 2024

Benchmark %: 50%

Jail Revenue:

The Jail Fund departmental revenue is currently reporting below target at 41.6% collected. The contributing factors are:

- As discussed last quarter, the State of Maine issued the final jail funding allocation resulting in a reduction of funding from the State of Maine to the County Jail. The revenue shortfall for the first 6 months of the fiscal year is \$174,036 which will reduce the departmental reporting collection percentage presenting as below target.
- The revenue line, *Transfer in from Surplus*, of \$200,000 is a budgetary entry only and will not be collected. Thus no activity in the current year reducing the collecting percentage.

Monthly tax allocation transfers are journaled from the General Fund to the Jail Fund, which appropriately reflects a collection percentage of 50%, targeted benchmark.

Jail Expense:

The Jail Fund expense report for the second quarter of the fiscal year is trending slightly below the benchmark target at 48.3% summarized as:

- 65.5% of the Jail budget is salary/benefit costs: currently 49.6% expended
- 28.5% of the Jail budget is medical/food contract obligations: currently 47.1% expended

- 6% of the Jail budget is Capital Reserve Funding, Liability Ins, Repairs and Supplies: currently 40.6% expended

*Reminder the appropriated Capital Expense amount of \$80,000 was approved during the previous quarterly meeting to remain at zero to help mitigate the Jail revenue shortfall.

UT Fund

Year-To-Date: FY 2024-2025 Budget | July 2024 - December 2024

Benchmark %: 50%

UT Revenue:

The Unorganized Territory departmental revenue for the second quarter of the fiscal year is trending at 76.9% which is above the current benchmark target of 50%. Contributing factors to the increased revenue collected are:

- UT Excise Tax and Interest Income together receipted \$91,573 more than the 6 month budget target.
- 100% of Local Road Assistance funding payment received for the year.

Tax revenue quarterly payment collected from the State of Maine is on target at 50%, as anticipated.

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

UT Expense:

The Unorganized Territory is reporting 58.9% of its operational budget expended as of December 2024. The major contributing factor for the percentage expended over the target benchmark of 50% is the UT Capital, funded at 100% in the amount of \$708,750, per the approved FY 2024-2025 budget. If the capital expense line would be factored as a quarterly expense, the UT fund total expense percentage would decrease from 58.9% to 46.8%, resulting in true expenses below the 50% budgeted benchmark for the second quarter of the fiscal year.

Aroostook County
UNORGANIZED TERRITORIES
LOCAL FOOD SOVEREIGNTY ORDINANCE

Sec. 1 Short Title

This ordinance shall be known and may be cited as the "Aroostook County Unorganized Territories Food Sovereignty Ordinance."

Sec. 2. Authority and Purpose

This Ordinance is intended to provide residents increased access to local food, to support the ability of residents to produce, sell, purchase and consume locally produced foods, and to reduce governmental regulation of local foods to the extent permitted by and pursuant to 7 M.R.S.A § 281-286. This Ordinance is enacted pursuant to 7 M.R.S.A. § 284 and the home rule authority granted to the County Commissioners by 30-A M.R.S.A. § 7505.

Sec. 3. Definitions

As used in this ordinance, the following words have the meanings stated below:

Direct producer-to-consumer transaction. "Direct produce-to-consumer transaction" means a face-to-face transaction involving food or food products at the site of production of those food or food products.

Food or food products. "Food or food products" means food or food products that are grown, produced, processed, or prepared for human consumption, including, but not limited to, vegetables, fruit, milk or milk products, meat or meat products, poultry or poultry products, fish or fish products, seafood or seafood products, fresh produce, cider or juice, acidified foods or canned fruits or vegetables.

State food law. "State food law" means any provision of Title 7 or Title 22 of the Maine Revised Statutes that regulates direct producer-to-consumer transactions.

Site of production. "Site of production" means the premises where a food or food product is grown, raised, processed or produced such as a farm, home kitchen, farm-based kitchen or similar location controlled by the producer, grower or processor. The term does not include a farmer's market, community social event, or other venue unless the market, social event or venue is itself the site of production of the food or food product.

Sec. 4. License and Inspection Exemptions

- A. Notwithstanding any other provision of the Ordinances of this County to the contrary, producers, growers, and processors of food or food products in the unorganized territories are exempt from licensure and inspection requirements contained in State food law (as defined above) with respect to their direct producer-to-consumer transactions conducted exclusively at the site of production of those food products.
- B. Pursuant to 7 M.R.S.A. § 285, the exemption provided in section 4(A) above does not apply to any transactions involving meat, meat products, poultry or poultry products, as those terms are defined in 22 M.R.S.A. § 2511. All such transactions remain subject to state inspection and

licensing pursuant to Chapter 562-A of Title 22 of the Maine Revised Statutes and the rules adopted thereunder.

Sec. 5. Severability.

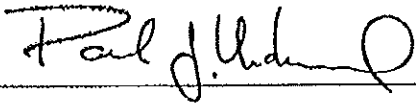
Should any section of provision of this ordinance be declared to be invalid by a court of competent jurisdiction, such decision shall not invalidate any other section or provision of this ordinance.

Section 6. Effective Date.

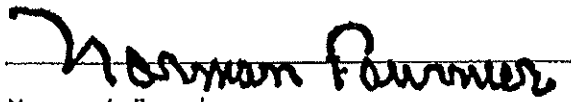
This ordinance shall become effective on December 20, 2023 or upon its adoption, whichever is later.

So Ordered,

Aroostook County Commissioners



Paul J. Underwood, Chairman

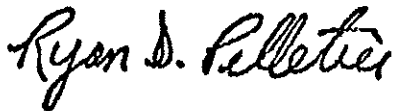


Norman L. Fournier



William T. Dobbins

Attest:



Ryan D. Pelletier, County Clerk

