

MINUTES

2024-2025 BUDGET PUBLIC HEARING – MAY 14, 2024 - 4:30 P.M.  
DISTRICT COURTROOM - COURTHOUSE - CARIBOU

PRESENT

Ryan Bushey, Chair, Finance Committee  
Sue Powers, Vice Chair, Finance Committee  
Richard Fortier, Secretary, Finance Committee  
Nelson, Jandreau, Finance Committee  
Donald Savage, Finance Committee  
Kai Libby, Finance Committee  
Michelle Raymond – Finance Committee-Conference Call  
Paul J. Underwood, Chair, County Commissioner  
Norman L. Fournier, County Commissioner  
William T. Dobbins, County Commissioner  
Ryan D. Pelletier, County Administrator  
Tammy Pelletier, Operations Assistant  
Darren Woods, Director, EMA  
Derrick Ouellette, Deputy Director, EMA  
Peter Johnson, Sheriff  
Paul Bernier, Director, Community Services  
Melissa Richardson, Registrar of Deeds  
Kari Bradstreet, Homeless Services of Aroostook  
Jamie Chandler, ACAP  
Pam Hickey, UMCE/ACEA  
Willie Winslow, UMCE/ACEA  
Clint Deschaine, Aroostook Agency on Aging  
Scott Wardwell, Presque Isle International Airport  
Christy Daggett, AMHC  
Penny Thompson, City Manager, Caribou

- ART. 1. The meeting was called to order by Finance Committee Chair Ryan Bushey at 4:30 P.M. The Public Hearing notice was read. The Finance Committee members introduced themselves to the public.
- ART. 2. The County Commissioners introduced themselves to the public.
- ART. 3. Presentation of the 2024-2025 County Budgets by Ryan D. Pelletier, County Administrator.

The General Fund Budget was presented as follows:

- Total Expenditures -	\$10,844,933
Departmental Revenues	\$2,201,758
Total Tax Assessment	<u>\$8,643,175</u>
- Total Revenue	<u>\$10,844,913</u>

The Jail Fund Budget was presented as follows:

- Total Expenditures -	\$5,944,091
Departmental Revenues	\$2,236,163
Total Tax Assessment	<u>\$3,707,928</u>
- Total Revenue	<u>\$5,944,091</u>

The Unorganized Territory Fund Budget was presented as follows:

- Total Expenditures -	\$2,920,158
Departmental Revenues	\$587,200
Total Tax Assessment	<u>\$2,332,958</u>
- Total Revenue	<u>\$2,920,158</u>

ART. 4. Public Comments:

Penny Thompson, Caribou City Manager, read her written comments that were submitted prior to the hearing. She suggested that the County look at the possibility of offering dispatch as a County service to help out smaller communities struggling to maintain their police departments.

Clint Deschaine, Aroostook Agency on Aging, commented on how grateful their organization is for the continued financial support and how it helps provide services to the communities.

Courtney Chasse, Hope & Justice Project, commented on how thankful their organization is for the continued financial support and how it helps provide services at their 3 shelter locations which had over 6,000 bed days in 2023.

Chair Ryan Bushey read into the record the written comments received prior to the hearing (copies are attached):

Allen Mulherin, Town of Limestone  
Michael Gahagan, Caribou Chief of Police  
Chris Hayes, Presque Isle Chief of Police  
Jamie Pelletier, Madawaska Chief of Police  
Donna Turner, Town Manager, Washburn  
Michael DeLena, Fort Kent Chief of Police

Finance Committee Secretary, Richard Fortier, thanked Penny Thompson for bringing her suggestion forward regarding dispatch services, and he would like to see the County look into this further.

ART. 5. Finance Committee Chair, Ryan Bushey adjourned the Public Hearing at 5:10 P.M.

ART. 6. A joint meeting of the Finance Committee and County Commissioners was convened by Paul J. Underwood, Chair, County Commissioners, and Ryan Bushey, Chair, Finance Committee.

ART. 7. Motion by Nelson Jandreau and seconded by Michelle Raymond to approve the minutes of the April 23, 2024 Finance Committee Meeting. So voted.

ART. 8. Motion by Sue Powers and seconded by Nelson Jandreau to approve the 2024-2025 County budget. So voted.

Motion by County Commissioner William Dobbins and seconded by County Commissioner Norman Fournier to approve the 2024-2025 County budget as approved by the Finance Committee. So voted.

Motion by Richard Fortier and seconded by Michael Greenlaw to approve the 2024-2025 Jail budget. So voted.

Motion by County Commissioner William Dobbins and seconded by County Commissioner Norman Fournier to approve the 2024-2025 Jail budget as approved by the Finance Committee. So voted.

Motion by Nelson Jandreau and seconded by Donald Savage to approve the 2024-2025 Unorganized Territory budget. So voted.

Motion by County Commissioner William Dobbins and seconded by County Commissioner Norman Fournier to approve the 2024-2025 Unorganized Territory budget as approved by the Finance Committee. So voted.

ART. 9. Motion by Nelson Jandreau and seconded by Richard Fortier to adjourn at 5:15 P.M. So voted.  
Motion by County Commissioner Norman L. Fournier and seconded by Commissioner William T. Dobbins to adjourn the joint meeting at 5:15 P.M. So voted.

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Richard Fortier, Secretary Finance Committee

## **FINANCE COMMITTEE RULES AND PROCEDURES**

**ADOPTED ON SEPTEMBER 17, 2013**

### **1. Meetings and Quorum**

The finance committee shall conduct all its business in public at county buildings. Five (5) committee members constitute a quorum. When fewer attend, they may adjourn to a convenient time and place.

## ARTICLE V

### AROOSTOOK COUNTY FINANCE COMMITTEE

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There is established a Finance Committee to carry out the purposes of this article.

#### **Section 1. MEMBERSHIP.**

The Finance Committee shall consist of nine members, three members from each commissioner district elected as provided in this subsection. The Board shall designate three district subdivisions within each district from each of which one member of the Finance Committee shall be elected.

(a) Finance Committee members shall be elected on the Tuesday following the first Monday of November in each even-numbered year. The election shall be conducted and the results determined as provided for the election of County Commissioners in 30-A M.R.S.A. § 61.

(b) No person shall be eligible to be nominated and elected to the Finance Committee unless registered to vote in the County and a resident of the subdistrict from which nominated and elected. The office of any member of the Finance Committee shall become vacant when that member ceases to be registered to vote in the County, or for any other cause as provided by this Charter or by the Constitution or laws of the State.

(c) Before the first election of Finance Committee members, the Board shall designate five district subdivisions for which members of the Finance Committee shall serve initial terms of four years, and four district subdivisions for which members of the Finance Committee shall serve initial terms of two years. All subsequent terms are for four years. The Board shall reapportion these subdivisions after each Federal Decennial Census.

(d) The Finance Committee shall annually elect a chairperson from among its members.

(e) A vacancy occurring on the Finance Committee shall be filled by the committee, subject to confirmation by a majority of the Board, for the balance of the unexpired term. The person appointed to fill the vacant office must be from the same municipality or unorganized territory as the person vacating the office.

(f) Members shall serve without compensation.

(g) The Finance Committee shall review and approve the budget and estimates, including the budget for municipal services in the unorganized territory prepared by the Board.

**Section 2.**  
**FINANCE COMMITTEE ORGANIZATION.**

The Finance Committee shall conduct its meetings in public at county buildings. The Board shall direct the County Clerk to call an organizational meeting of the Finance Committee no later than sixty days before the end of the County's fiscal year. The Board shall provide the Committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The Finance Committee shall select its own chairperson, vice-chairperson and secretary. The Finance Committee shall adopt its own rules or procedures and bylaws.

**Section 3.**  
**BUDGET PROCEDURES.**

(a) Proposed Budget. The Board shall submit itemized finance estimates, as described in 30-A M.R.S.A. §§ 701, 702 and 7503, in the form of a budget, to the Finance Committee in a timely fashion, no later than 60 days before the end of the County's fiscal year.

(b) Budget review process. The Finance Committee shall review the itemized estimated budget prepared by the Board, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The Finance Committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget provided that:

(i) The Finance Committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the Board; and

(ii) In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equals the total estimated expenditures.

(c) Public hearing. The Finance Committee shall hold a public hearing in the County on its proposed budget before the end of the County's fiscal year and before the final adoption of the budget. Notice of the hearing shall be given at least ten days before the hearing in all newspapers of general circulation within the County. Written notice and a copy of the proposed budget shall be sent by mail, or delivered in person, to the clerk of each municipality in the County. Each municipal clerk shall notify the municipal officials of the proposed budget.

(d) Finality of budget. After the public hearing is completed, the Finance Committee shall adopt a final budget and transmit that budget to the Board. The Board shall not further increase, decrease, alter or revise the budget as adopted by the Finance Committee, except by unanimous vote of the Board. If the adopted budget is changed by the Board, the Finance Committee may reject that change by a two-thirds vote of its membership. Those actions shall be final and not subject to further action by either the Board or Finance Committee.

(e) Assessment of taxes. The budget as so adopted and changed under subsection (d) is the final authorization for the assessment of county taxes. The approved final budget shall be sent to the Board and the county tax authorized shall be apportioned and collected in accordance with 30-A M.R.S.A. § 706. The approved final budget for the unorganized territories shall be sent to the State as provided by 30-A M.R.S.A. § 7503.

(f) Interim budget. Until a budget is finally approved, the County shall operate on an interim budget which shall not exceed the previous year's budget.

(g) Transfer of funds. The Board may transfer funds as provided in 30-A M.R.S.A. § 922.

(h) Fiscal Year. The fiscal year of the County shall be January 1 through December 31, but the Board may change the fiscal year in accordance with State law.

#### **Section 4. BUDGET AMENDMENTS.**

The approved final budget shall govern the expenditures of the County during the fiscal year. No expenses may be incurred in excess of those shown in the approved final budget, but the budget may be, from time to time, revised by the preparation and submission of a proposed amended budget by the Board to the Finance Committee for approval. Only after the Finance Committee has approved an amended approved final budget shall the amendment become effective. A report of approval of an amended budget shall be transmitted to the State Auditor within fifteen days of an approval of an amended budget by the Finance Committee.

#### **Section 5. FILING OF COUNTY BUDGET.**

A copy of the approved final budget and subsequent amendments shall be filed on forms approved by the Department of Audit with the State Auditor, who shall retain them for three years.

#### **Section 6. DISTRICT SUBDIVISIONS.**

The District subdivisions shall be as follows:

##### **DISTRICT I**

**Area 1:** Amity, Bancroft, Crystal, Dyer Brook, Glenwood Plantation, Hammond, Haynesville, Hersey, Island Falls, Linneus, Littleton, Ludlow, Macwahoc Plantation, Merrill, Molunkus, Monticello, Moro Plantation, New Limerick, Oakfield, Orient, Reed Plantation, Sherman, Smyrna, Weston, and the unorganized territories of Southern Aroostook.

**Area 2:** Hodgdon, Houlton.

**Area 3:** Blaine, Bridgewater, Easton, Fort Fairfield, Mars Hill.

**DISTRICT II**

**Area 4:** Ashland, Castle Hill, Chapman, Mapleton, Washburn, Westfield, and the unorganized territories of Central Aroostook.

**Area 5:** Presque Isle.

**Area 6:** Caribou.

**DISTRICT III**

**Area 7:** Caswell, Cyr Plantation, Hamlin, Limestone, New Sweden, Perham, Stockholm, Van Buren, Wade, Westmanland, Woodland, and the unorganized territories of Northeast Aroostook.

**Area 8:** Frenchville, Grand Isle, Madawaska, New Canada, St. Agatha, Winterville Plantation, and the unorganized territories of North Central Aroostook.

**Area 9:** Allagash, Eagle Lake, Fort Kent, Garfield Plantation, Masardis, Nashville Plantation, Portage Lake, St. Francis, St. John Plantation, Wallagrass, and the unorganized territories of Northwest Aroostook.

# 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 COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
<b>1010</b>	<b>Emergency Management</b>					
51	Personnel Services					
1101051	33103 Emergency Management Director	63,909	32,625	67,455	69,325	1,870
1101051	33109 Deputy Director EMA	14,565	6,998	14,902	15,775	873
1101051	33134 Planner	34,188	18,879	35,947	38,786	2,839
1101051	33141 Custodian	4,646	2,441	5,204	5,510	306
1101051	33166 Director of EMA Grant	1,751	894	1,848	1,899	51
1101051	33167 Dep. Director EMA Grant	431	292	621	657	36
1101051	33168 Planning Associate Grant	1,315	968	2,025	2,143	118
1101051	33169 Planning Associate Grant II	5,983	4,357	12,642	12,642	-
1101051	33173 Community Planner	19,791	10,931	23,304	24,665	1,361
1101051	34719 Health Insurance Stipend	362	181	1,236	1,236	-
1101051	34720 Medical Insurance	32,299	22,374	47,026	52,781	5,755
1101051	34721 Medicare/Fica	2,139	1,143	2,395	2,503	108
1101051	34727 Maine PFML Tax	-	-	413	865	452
1101051	34724 Life Insurance	249	147	312	312	-
1101051	34735 MainePERS	14,633	8,146	16,353	17,609	1,256
1101051	34755 Workers Comp	2,595	1,319	3,267	3,602	335
1101051	34756 Performance Bonus	1,973	1,006	2,079	2,137	58
<b>TOTAL</b>	<b>Personnel Services</b>	<b>200,829</b>	<b>112,700</b>	<b>237,029</b>	<b>252,447</b>	<b>15,418</b>
52	Contractual Services					
1101052	34105 Mileage	187	(300)	500	500	-
1101052	34110 Meals	574	602	500	1,000	500
1101052	34115 Lodging	538	652	1,800	1,800	-
1101052	34205 Gas & Oil, Vehicle	1,856	1,046	3,000	3,000	-
1101052	34210 Repairs, Vehicle	552	139	800	800	-
1101052	34305 Electricity	3,471	1,809	4,000	4,000	-
1101052	34310 Sewer	263	132	400	400	-
1101052	34311 Water	271	134	400	400	-
1101052	34315 Telephone	2,668	1,006	2,500	2,500	-
1101052	34610 Building Maintenance	1,477	569	1,000	1,500	500
1101052	34630 Equipment Maintenance	819	900	600	600	-
1101052	34635 Heating Maintenance	-	-	200	200	-
1101052	34657 Radio Installation/Repair	238	326	300	300	-
1101052	34820 Dues	269	289	450	450	-
1101052	34835 Postage	-	-	300	300	-
1101052	34940 Training & Education	826	600	1,200	1,200	-
1101052	34942 Volunteer Support	243	160	1,000	1,500	500
1101052	34943 Conferences	-	-	-	-	-
1101052	TBD Satelite Internet	-	-	-	4,040	4,040
1101052	TBD River Gauges	-	-	-	5,000	5,000
<b>TOTAL</b>	<b>Contractual Services</b>	<b>14,251</b>	<b>8,064</b>	<b>18,950</b>	<b>29,490</b>	<b>10,540</b>
53	Commodities					
1101053	35205 Fuel	2,214	1,102	3,500	3,500	-
1101053	35315 Cleaning Supplies	-	-	200	200	-
1101053	35335 Office Supplies	2,654	1,532	3,000	3,500	500
1101053	37210 Software Updates	2,754	918	1,500	2,100	600
<b>TOTAL</b>	<b>Commodities</b>	<b>7,622</b>	<b>3,552</b>	<b>8,200</b>	<b>9,300</b>	<b>1,100</b>
<b>TOTAL</b>	<b>Emergency Management</b>	<b>222,702</b>	<b>124,316</b>	<b>264,179</b>	<b>291,237</b>	<b>27,058</b>
<b>1015</b>	<b>District Attorney</b>					
51	Personnel Services					
1101551	33121 Legal Assistant - Caribou	39,145	25,941	55,306	56,819	1,513
1101551	33129 Legal Assistant/Office Coordinator - Caribou	54,959	28,080	58,056	59,663	1,607
1101551	33122 Legal Assistant - PI	52,345	26,749	55,306	56,819	1,513
1101551	33171 Legal Assistant - PI	52,345	26,749	55,306	56,819	1,513
1101551	33123 Legal Assistant - Houlton	44,844	23,455	50,614	47,585	(3,029)
1101551	33135 Policy & Treatment Recovery Corrdinator	40,840	28,773	61,275	59,359	(1,916)

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
1101551 34022	Victim Witness Advocates	131,023	70,363	148,300	155,240	6,940
1101551 34719	Health Insurance Stipend	5,045	2,541	5,081	3,988	(1,093)
1101551 34720	Medical Insurance	146,760	69,558	145,052	210,683	65,631
1101551 34721	Medicare/Fica	5,476	3,122	7,192	7,321	129
1101551 34727	Maine PFML Tax	-	-	1,240	2,525	1,285
1101551 34724	Life Insurance	909	478	1,080	1,080	-
1101551 34735	MainePERS	42,871	24,120	49,100	51,500	2,400
1101551 34755	Workers Comp	993	663	1,430	2,545	1,115
1101551 34756	Performance Bonus	4,802	3,252	6,719	8,608	1,889
<b>TOTAL</b>	<b>Personnel Services</b>	<b>622,356</b>	<b>333,844</b>	<b>701,057</b>	<b>780,554</b>	<b>79,497</b>
52	Contractual Services					
1101552 34005	Accounting & Auditing	5,603	4,470	7,000	8,000	1,000
1101552 34022	Victim Advocate Expenses	7,037	3,806	3,250	4,000	750
1101552 34025	Lab Tests	-	-	2,500	2,500	-
1101552 34105	Mileage	13,286	8,661	18,000	18,000	-
1101552 34110	Meals	1,225	266	4,000	4,000	-
1101552 34115	Lodging	6,941	542	12,500	12,500	-
1101552 34315	Telephone	5,540	3,228	8,919	8,919	-
1101552 34410	Office Rent	7,176	3,588	7,200	7,200	-
1101552 34630	Equipment Maintenance	3,816	1,599	8,000	8,000	-
1101552 34631	Computer Consulting	33,130	17,815	45,000	64,381	19,381
1101552 34722	Liability Insurance	981	-	1,200	1,200	-
1101552 34732	Computer Maint/Software	1,324	3,555	7,000	7,000	-
1101552 34820	Dues	2,235	1,000	5,000	5,000	-
1101552 34835	Postage	299	142	2,500	3,000	500
1101552 34840	Printing	66	-	500	500	-
1101552 34905	Criminal Investigation	1,780	1,593	5,000	5,000	-
1101552 34925	Witness Fees	9,752	3,712	7,500	7,500	-
1101552 34935	Ankle Monitor Program	949	180	4,000	4,000	-
1101552 34936	Academy Programming	-	-	2,500	2,500	-
1101552 34940	Training & Education	5,665	1,392	10,000	10,000	-
1101552 33213	Victim Court Dog Program	4,092	2,596	5,000	3,000	(2,000)
1101552 34937	Discovery Portal / Sharefile	1,292	-	2,000	4,000	2,000
<b>TOTAL</b>	<b>Contractual Services</b>	<b>112,187</b>	<b>58,146</b>	<b>168,569</b>	<b>190,200</b>	<b>21,631</b>
53	Commodities					
1101553 35335	Office Supplies	6,448	3,343	6,000	6,000	-
1101553 35505	Books & Periodicals	4,387	1,828	7,500	7,500	-
<b>TOTAL</b>	<b>Commodities</b>	<b>10,835</b>	<b>5,171</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
<b>TOTAL</b>	<b>District Attorney</b>	<b>745,378</b>	<b>397,161</b>	<b>883,126</b>	<b>984,254</b>	<b>101,128</b>
<b>1020</b>	<b>Administration</b>					
51	Personnel Services					
1102051 33101	County Commissioners	43,884	22,767	46,770	50,672	3,902
1102051 33102	County Treasurer	5,822	2,969	6,134	6,304	170
1102051 33110	County Administrator	104,002	53,531	118,000	121,540	3,540
1102051 33120	Finance Director/Deputy Treasurer	87,546	44,692	92,404	94,965	2,561
1102051 33175	Operations Assistant	47,467	24,924	53,137	56,256	3,119
1102051 33124	AP/Payroll Specialist	55,005	28,080	58,056	59,663	1,607
1102051 33126	Human Resources Director	87,546	44,692	92,404	94,965	2,561
1102051 33176	Human Resources Specialist	55,005	28,080	58,056	59,663	1,607
1102051 TBD	Benefit Specialist	-	-	-	47,585	47,585
1102051 33199	Internship	-	-	3,600	-	(3,600)
1102051 34719	Health Insurance Stipend	2,896	1,448	2,896	5,791	2,895
1102051 34720	Medical Insurance	165,269	88,019	185,860	244,784	58,924
1102051 34721	Medicare/Fica	6,743	3,487	8,060	8,756	696
1102051 34727	Maine PFML Tax	-	-	1,343	3,019	1,676
1102051 34724	Life Insurance	810	398	1,200	1,320	120
1102051 34735	MainePERS	54,091	28,005	57,250	65,316	8,066
1102051 34755	Workers Comp	3,047	691	4,090	4,697	607

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	[1] 2023 ACTUAL Jan '23 - Dec '23	[2] 2024 ACTUAL (Jan-June) 6 mo.	[3] 2024-2025 BUDGET July '24 - June '25	[4] 2025-2026 REQUESTED July '25 - June '26	[4] - [3] \$ CHANGE
1102051	34756	Performance Bonus	8,568	4,370	9,028	6,429	(2,599)
<b>TOTAL</b>	<b>Personnel Services</b>		<b>727,701</b>	<b>376,152</b>	<b>798,288</b>	<b>931,725</b>	<b>133,437</b>
<b>52</b>	<b>Contractual Services</b>						
1102052	34105	Mileage	7,674	4,408	8,300	8,400	100
1102052	34110	Meals	8,193	4,426	6,250	9,000	2,750
1102052	34115	Lodging	6,928	4,117	5,000	8,000	3,000
1102052	34205	Gas & Oil Vehicle	10,939	5,851	12,000	12,000	-
1102052	34210	Repairs Vehicle	5,790	364	5,000	5,000	-
1102052	34315	Telephone	3,841	1,966	5,730	5,730	-
1102052	34630	Equipment Maintenance	21,192	22,201	24,000	24,500	500
1102052	34820	Dues	12,938	13,378	15,500	16,000	500
1102052	34835	Postage	3,580	1,921	4,250	4,250	-
1102052	34840	Printing	-	-	300	-	(300)
1102052	34940	Training & Education	1,678	2,341	4,500	4,500	-
<b>TOTAL</b>	<b>Contractual Services</b>		<b>83,502</b>	<b>60,974</b>	<b>90,830</b>	<b>97,380</b>	<b>6,550</b>
<b>53</b>	<b>Commodities</b>						
1102053	35335	Office Supplies	4,389	2,849	5,000	5,500	500
<b>TOTAL</b>	<b>Commodities</b>		<b>4,389</b>	<b>2,849</b>	<b>5,000</b>	<b>5,500</b>	<b>500</b>
<b>TOTAL</b>	<b>Administration</b>		<b>815,592</b>	<b>439,975</b>	<b>894,118</b>	<b>1,034,605</b>	<b>140,487</b>
<b>1024</b>	<b>Information Technology</b>						
<b>51</b>	<b>Personnel Services</b>						
1102451	33179	IT Director	-	-	-	46,248	46,248
1102451	34720	Medical Insurance	-	-	-	30,807	30,807
1102451	34721	Medicare/Fica	-	-	-	671	671
1102451	34727	Maine PFML Tax	-	-	-	231	231
1102451	34724	Life Insurance	-	-	-	120	120
1102451	34735	MainePERS	-	-	-	4,717	4,717
1102451	34755	Workers Comp	-	-	-	233	233
<b>TOTAL</b>	<b>Personnel Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>83,027</b>	<b>83,027</b>
<b>52</b>	<b>Contractual Services</b>						
1102451	34105	Mileage	-	-	-	3,000	3,000
1102451	34314	Email System	-	-	-	24,000	24,000
1102451	34315	Wide Area Network (WAN)	-	-	-	112,000	112,000
1102451	34982	Website	-	-	-	5,800	5,800
<b>TOTAL</b>	<b>Contractual Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>144,800</b>	<b>144,800</b>
<b>53</b>	<b>Commodities</b>						
1102053	35335	Office Supplies	-	-	-	500	500
<b>TOTAL</b>	<b>Commodities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>TOTAL</b>	<b>Information Technology</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>228,327</b>	<b>228,327</b>
<b>1035</b>	<b>Superior Court Building</b>						
<b>52</b>	<b>Contractual Services</b>						
1103552	34305	Electricity	21,378	10,220	25,070	25,070	-
1103552	34310	Sewer	2,627	1,357	2,700	2,800	100
1103552	34311	Water	2,088	1,424	2,800	2,800	-
1103552	34312	Sprinkler Test	6,420	210	1,800	4,300	2,500
1103552	34620	Elevator	4,764	2,700	5,850	8,944	3,094
1103552	34635	Heating Maintenance Contract	24,568	12,738	27,100	28,375	1,275
1103552	34636	Fire Alarm/Door Ctrl Maintenance	2,218	1,967	2,980	3,025	45
<b>TOTAL</b>	<b>Contractual Services</b>		<b>64,063</b>	<b>30,616</b>	<b>68,300</b>	<b>75,314</b>	<b>7,014</b>

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
53	Commodities					
1103553	35205 Fuel	139,519	77,262	127,426	125,500	(1,926)
<b>TOTAL</b>	<b>Commodities</b>	<b>139,519</b>	<b>77,262</b>	<b>127,426</b>	<b>125,500</b>	<b>(1,926)</b>
<b>TOTAL</b>	<b>Superior Court Building</b>	<b>203,582</b>	<b>107,878</b>	<b>195,726</b>	<b>200,814</b>	<b>5,088</b>
<b>1036</b>	<b>Houlton Building Complex</b>					
51	Personnel Services					
1103651	33139 Maintenance Supervisor	72,457	44,859	84,089	86,206	2,117
1103651	33141 Maintenance Worker II	53,268	15,158	57,726	59,239	1,513
1103651	33142 Maintenance Worker	37,458	11,185	48,309	53,958	5,649
1103651	33143 Custodian I	32,816	20,140	42,890	45,401	2,511
1103651	33210 Overtime	19,762	3,035	25,065	25,065	-
1103651	34719 Health Insurance Stipend	-	-	-	2,841	2,841
1103651	34720 Medical Insurance	70,913	26,297	82,343	84,023	1,680
1103651	34721 Medicare/Fica	2,940	1,265	3,800	4,013	213
1103651	34727 Maine PFML Tax	-	-	655	1,384	729
1103651	34724 Life Insurance	346	113	480	480	-
1103651	34735 MainePERS	23,128	10,001	25,941	28,231	2,290
1103651	34755 Workers Comp	8,225	4,154	12,389	13,086	697
1103651	34756 Performance Bonus	4,317	1,837	3,950	4,059	109
<b>TOTAL</b>	<b>Personnel Services</b>	<b>325,631</b>	<b>138,045</b>	<b>387,637</b>	<b>407,986</b>	<b>20,349</b>
52	Contractual Services					
1103652	34105 Mileage	408	280	718	718	-
1103652	34205 Gas & Oil Vehicle	228	260	750	1,380	630
1103652	34315 Telephone	5,707	5,654	8,605	8,605	-
1103652	34605 Grounds/Snow Removal	22,833	15,225	36,640	37,940	1,300
1103652	34610 Bldg Maintenance	21,294	13,196	21,300	34,250	12,950
1103652	34615 Electrical	4,240	3,379	5,000	10,400	5,400
1103652	34630 Equip Maintenance	13,213	9,621	17,050	17,050	-
1103652	34640 Painting	1,563	96	4,900	5,900	1,000
1103652	34645 Plumbing/Heating	41,189	17,519	42,696	42,696	-
1103652	34660 Rubbish Removal	19,774	11,092	21,732	21,732	-
1103652	34940 Training & Educ	345	-	345	345	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>130,796</b>	<b>76,323</b>	<b>159,736</b>	<b>181,016</b>	<b>21,280</b>
53	Commodities					
1103653	35315 Cleaning/Maint Supplies	54,131	20,966	55,920	55,920	-
1103653	35610 Tools	348	603	700	1,750	1,050
<b>TOTAL</b>	<b>Commodities</b>	<b>54,479</b>	<b>21,569</b>	<b>56,620</b>	<b>57,670</b>	<b>1,050</b>
<b>TOTAL</b>	<b>Houlton Building Complex</b>	<b>510,905</b>	<b>235,937</b>	<b>603,993</b>	<b>646,672</b>	<b>42,679</b>
<b>1037</b>	<b>Sheriff's Office Building</b>					
52	Contractual Services					
1103752	34305 Electricity	12220	7,327	17,703	17,703	-
1103752	34310 Sewer	1755	1,280	1,962	1,962	-
1103752	34311 Water	900	627	1,150	1,306	156
1103752	34610 Bldg Maintenance	0	-	-	3,000	3,000
1103752	34620 Elevators	3013	1,482	3,770	3,770	-
1103752	34635 Heat Maintenance Contract	8724	4,392	9,332	9,775	443
1103752	34636 Fire Alarm/Door Ctrl Maintenance	785	781	849	849	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>27,397</b>	<b>15,888</b>	<b>34,766</b>	<b>38,365</b>	<b>3,599</b>
53	Commodities					
1103753	35205 Fuel	15,945	8,842	19,825	19,520	(305)
<b>TOTAL</b>	<b>Commodities</b>	<b>15,945</b>	<b>8,842</b>	<b>19,825</b>	<b>19,520</b>	<b>(305)</b>

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
<b>TOTAL</b>	<b>Sheriff's Office Building</b>	<b>43,342</b>	<b>24,730</b>	<b>54,591</b>	<b>57,885</b>	<b>3,294</b>
<b>1041</b>	<b>Caribou Courthouse</b>					
51	Personnel Services					
1104151	33140 Facilities Director	43,893	22,346	46,202	39,766	(6,436)
1104151	33141 Custodian	32,523	17,086	36,425	38,570	2,145
1104151	33143 PT Custodian	16,248	8,192	18,490	19,574	1,084
1104151	34719 Health Insurance Stipend	2,534	1,267	2,534	3,982	1,448
1104151	34720 Medical Insurance	15,451	8,266	17,155	-	(17,155)
1104151	34721 Medicare/Fica	1,395	726	1,523	1,477	(46)
1104151	34727 Maine PFML Tax	-	-	263	509	246
1104151	34724 Life Insurance	169	85	180	180	-
1104151	34735 MainePERS	9,576	4,992	10,399	10,393	(6)
1104151	34755 Workers Comp	3,787	2,215	4,966	4,817	(149)
1104151	34756 Performance Bonus	1,315	671	1,386	-	(1,386)
<b>TOTAL</b>	<b>Personnel Services</b>	<b>126,892</b>	<b>65,844</b>	<b>139,523</b>	<b>119,268</b>	<b>(20,255)</b>
52	Contractual Services					
1104152	34105 Mileage	3,364	1,330	3,881	9,895	6,014
1104152	34305 Electricity	40,535	16,532	41,302	41,302	-
1104152	34306 Propane	1,229	-	1,230	1,230	-
1104152	34310 Sewer	686	388	1,280	1,280	-
1104152	34311 Water	2,576	1,522	2,588	2,588	-
1104152	34312 Sprinkler Test	380	228	850	700	(150)
1104152	34315 Telephone	2,532	1,200	4,652	4,652	-
1104152	34605 Grounds/Snow Removal	26,061	23,813	27,000	27,000	-
1104152	34610 Bldg Maintenance	4,057	3,123	3,012	3,012	-
1104152	34615 Electrical	1,195	204	1,500	1,500	-
1104152	34620 Elevators	3,007	1,549	3,333	3,432	99
1104152	34630 Equip Maintenance	205	-	600	600	-
1104152	34635 Heating Maintenance	31,310	16,204	34,425	34,425	-
1104152	34640 Painting	345	123	412	412	-
1104152	34650 Plumb Maintenance	198	1,038	500	500	-
1104152	34660 Rubbish Removal	1,050	390	1,020	1,020	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>118,731</b>	<b>67,644</b>	<b>127,585</b>	<b>133,548</b>	<b>5,963</b>
53	Commodities					
1104153	35205 Fuel	48,122	16,690	37,375	36,800	(575)
1104153	35315 Cleaning Supplies	3,120	1,791	3,060	3,060	-
1104153	35610 Tools/Implements	35	-	100	100	-
<b>TOTAL</b>	<b>Commodities</b>	<b>51,277</b>	<b>18,481</b>	<b>40,535</b>	<b>39,960</b>	<b>(575)</b>
<b>TOTAL</b>	<b>Caribou Courthouse</b>	<b>296,899</b>	<b>151,969</b>	<b>307,643</b>	<b>292,776</b>	<b>(14,867)</b>
<b>1042</b>	<b>Fort Kent Registry</b>					
51	Personnel Services					
1104251	33140 Facilities Director	43,773	22,346	46,202	39,766	(6,436)
1104251	34720 Medical Insurance	15,318	8,195	17,155	-	(17,155)
1104251	34721 Medicare/Fica	651	341	690	598	(92)
1104251	34727 Maine PFML Tax	-	-	119	206	87
1104251	34724 Life Insurance	56	28	60	60	-
1104251	34735 MainePERS	4,599	2,416	4,711	4,204	(507)
1104251	34755 Workers Comp	1,714	599	2,250	1,949	(301)
1104251	34756 Performance Bonus	1,315	671	1,386	-	(1,386)
<b>TOTAL</b>	<b>Personnel Services</b>	<b>67,427</b>	<b>34,597</b>	<b>72,573</b>	<b>46,783</b>	<b>(25,790)</b>
52	Contractual Services					
1104252	34105 Mileage	2,999	1,217	3,881	-	(3,881)
1104252	34305 Electricity	5,459	2,866	5,460	5,460	-
1104252	34306 Propane	221	170	200	200	-
1104252	34310 Sewer	355	152	332	332	-

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
1104252 34311	Water	466	199	400	410	10
1104252 34605	Grounds/Snow Removal	2,302	2,946	3,050	3,900	850
1104252 34610	Bldg. Maintenance	77	130	700	2,000	1,300
1104252 34620	Elevators	675	579	1,135	1,145	10
1104252 34630	Equip Maintenance	132	-	400	400	-
1104252 34635	Heating Maintenance	-	-	700	700	-
1104252 34640	Painting	-	-	200	200	-
1104252 34650	Plumbing Maintenance	1,223	-	585	585	-
1104252 34660	Rubbish Removal	216	-	320	320	-
1104252 TBD	Cleaning Services	-	-	-	37,440	37,440
<b>TOTAL</b>	<b>Contractual Services</b>	<b>14,125</b>	<b>8,261</b>	<b>17,363</b>	<b>53,092</b>	<b>35,729</b>
53	Commodities					
1104253 35205	Fuel	9,336	4,666	9,750	11,400	1,650
1104253 35315	Cleaning/Maint Supplies	754	246	800	800	-
1104253 35610	Tools/Implements	-	-	100	100	-
<b>TOTAL</b>	<b>Commodities</b>	<b>10,090</b>	<b>4,912</b>	<b>10,650</b>	<b>12,300</b>	<b>1,650</b>
<b>TOTAL</b>	<b>Fort Kent Registry</b>	<b>91,642</b>	<b>47,770</b>	<b>100,586</b>	<b>112,175</b>	<b>11,589</b>
1043	Jail Building					
52	Contractual Services					
1104352 34305	Electricity	34,291	17,360	40,500	41,790	1,290
1104352 34306	Propane	5,904	2,606	6,400	6,400	-
1104352 34307	Hood Contract	1,089	750	1,400	1,400	-
1104352 34310	Sewer	20,999	9,870	24,000	24,000	-
1104352 34311	Water	8,334	3,807	13,900	13,900	-
1104352 34620	Elevators	3,867	1,482	5,660	5,660	-
1104352 34635	Heating Maintenance	33,870	17,558	35,880	38,515	2,635
1104352 34636	Fire Alarm/Doors	6,175	5,515	7,150	7,150	-
1104352 34637	Generator Contract	918	509	2,000	2,000	-
<b>TOTAL</b>	<b>Jail Building</b>	<b>115,448</b>	<b>59,456</b>	<b>136,890</b>	<b>140,815</b>	<b>3,925</b>
1065	Registry of Deeds South					
51	Personnel Services					
1106551 33105	Register of Deeds	66,180	34,778	74,144	78,486	4,342
1106551 33113	Deputy Register	52,388	26,749	55,306	56,819	1,513
1106551 33118	Deeds Associate	43,085	22,000	45,487	46,751	1,264
1106551 34720	Medical Insurance	59,942	32,069	67,132	75,347	8,215
1106551 34721	Medicare/Fica	2,083	1,088	2,580	2,685	105
1106551 34727	Maine PFML Tax	-	-	445	926	481
1106551 34724	Life Insurance	338	169	360	360	-
1106551 34735	MainePERS	16,489	8,655	17,618	18,887	1,269
1106551 34755	Workers Comp	620	401	855	933	78
1106551 34756	Performance Bonus	-	661	3,024	3,107	83
<b>TOTAL</b>	<b>Personnel Services</b>	<b>241,126</b>	<b>126,570</b>	<b>266,951</b>	<b>284,301</b>	<b>17,350</b>
52	Contractual Services					
1106552 34105	Mileage	2,277	1,229	2,600	2,900	300
1106552 34110	Meals	454	287	500	550	50
1106552 34115	Lodging	324	189	325	450	125
1106552 34315	Telephone	1,618	1,039	2,000	2,000	-
1106552 34630	Equipment Maint	227	-	750	750	-
1106552 34642	Deeds Software	59,011	16,860	48,000	50,400	2,400
1106552 34820	Dues	150	200	200	200	-
1106552 34825	Land Records	250	-	1,000	1,500	500
1106552 34835	Postage	3,269	1,910	4,500	5,200	700
1106552 34840	Printing	1,213	388	1,000	1,000	-
1106552 34940	Training & Educ	-	-	500	500	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>68,793</b>	<b>22,101</b>	<b>61,375</b>	<b>65,450</b>	<b>4,075</b>

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
53	Commodities					
1106553	35335 Office Supplies	2,248	1,599	3,000	3,500	500
<b>TOTAL</b>	<b>Commodities</b>	<b>2,248</b>	<b>1,599</b>	<b>3,000</b>	<b>3,500</b>	<b>500</b>
<b>TOTAL</b>	<b>Registry of Deeds South</b>	<b>312,168</b>	<b>150,271</b>	<b>331,326</b>	<b>353,251</b>	<b>21,925</b>
<b>1066</b>	<b>Registry of Deeds North</b>					
51	Personnel Services					
1106651	33105 Register of Deeds	58,801	30,900	67,533	69,734	2,201
1106651	33113 Deputy Register	52,329	26,749	55,304	56,819	1,515
1106651	34720 Medical Insurance	35,434	18,957	39,685	53,216	13,531
1106651	34721 Medicare/Fica	1,455	759	1,805	1,860	55
1106651	34727 Maine PFML Tax	-	-	312	641	329
1106651	34724 Life Insurance	226	113	240	240	-
1106651	34735 MainePERS	11,505	6,034	12,325	13,082	757
1106651	34755 Workers Comp	430	267	599	646	47
1106651	34756 Performance Bonus	1,574	803	1,659	1,705	46
<b>TOTAL</b>	<b>Personnel Services</b>	<b>161,755</b>	<b>84,582</b>	<b>179,462</b>	<b>197,943</b>	<b>18,481</b>
52	Contractual Services					
1106652	34105 Mileage	-	-	2,100	2,100	-
1106652	34110 Meals	-	-	450	450	-
1106652	34115 Lodging	-	-	500	1,100	600
1106652	34315 Telephone	929	420	1,930	1,930	-
1106652	34630 Equipment Maint	-	-	250	250	-
1106652	34642 Deeds Software	45,898	13,114	40,000	38,000	(2,000)
1106652	34820 Dues	150	200	200	200	-
1106652	34825 Land Records	2,489	527	8,000	1,500	(6,500)
1106652	34830 PO Box Rent	168	180	170	180	10
1106652	34835 Postage	1,068	481	950	1,100	150
1106652	34840 Printing	-	-	150	-	(150)
1106652	34940 Training & Education	-	-	250	250	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>50,702</b>	<b>14,922</b>	<b>54,950</b>	<b>47,060</b>	<b>(7,890)</b>
53	Commodities					
1106653	35335 Office Supplies	41,848	316	1,700	2,000	300
<b>TOTAL</b>	<b>Commodities</b>	<b>41,848</b>	<b>316</b>	<b>1,700</b>	<b>2,000</b>	<b>300</b>
<b>TOTAL</b>	<b>Registry of Deeds North</b>	<b>254,305</b>	<b>99,820</b>	<b>236,112</b>	<b>247,003</b>	<b>10,891</b>
<b>1070</b>	<b>Registry of Probate</b>					
51	Personnel Services					
1107051	33104 Judge of Probate	40,994	14,256	39,438	41,786	2,348
1107051	33106 Register of Probate	72,318	36,937	76,369	65,730	(10,639)
1107051	33108 Acting Judge	200	200	250	250	-
1107051	33113 Deputy Register	52,388	26,749	55,306	56,819	1,513
1107051	33117 Probate Associate	41,839	21,976	45,487	46,751	1,264
1107051	34719 Health Insurance Stipend	-	724	2,896	3,770	874
1107051	34720 Medical Insurance	74,864	24,363	50,965	43,467	(7,498)
1107051	34721 Medicare/Fica	5,315	1,355	3,227	3,160	(67)
1107051	34727 Maine PFML Tax	-	-	557	1,090	533
1107051	34724 Life Insurance	367	176	480	480	-
1107051	34735 MainePERS	16,988	8,737	17,838	17,675	(163)
1107051	34755 Workers Comp	794	461	1,122	1,099	(23)
1107051	34756 Performance Bonus	-	-	3,024	3,107	83
<b>TOTAL</b>	<b>Personnel Services</b>	<b>306,067</b>	<b>135,935</b>	<b>296,959</b>	<b>285,184</b>	<b>(11,775)</b>
52	Contractual Services					
1107052	34020 Attorney/Professional Fees	4,489	2,291	10,500	10,500	-

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
1107052	34105 Mileage	779	168	2,500	2,500	-
1107052	34110 Meals	16	13	200	200	-
1107052	34115 Lodging	-	-	100	200	100
1107052	34315 Telephone	1,366	906	2,564	2,564	-
1107052	34630 Equipment Maint	-	-	650	650	-
1107052	34732 Computer Maint/Software	60	-	500	500	-
1107052	34805 Advertising	12,194	5,221	9,000	9,000	-
1107052	34820 Dues	1,240	125	425	425	-
1107052	34835 Postage	5,235	2,999	4,000	6,000	2,000
1107052	34940 Training & Education	-	-	400	400	-
1107052	34947 Judge's Conference	1,701	-	-	-	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>27,082</b>	<b>11,722</b>	<b>30,839</b>	<b>32,939</b>	<b>2,100</b>
<b>53</b>	<b>Commodities</b>					
1107053	35335 Office Supplies	2,029	1,012	3,000	3,000	-
1107053	35505 Books & Periodicals	6,175	4,686	3,500	3,500	-
1107053	37216 Online Bundle	2,916	1,575	2,916	2,916	-
<b>TOTAL</b>	<b>Commodities</b>	<b>11,120</b>	<b>7,273</b>	<b>9,416</b>	<b>9,416</b>	<b>-</b>
<b>TOTAL</b>	<b>Registry of Probate</b>	<b>344,269</b>	<b>154,929</b>	<b>337,214</b>	<b>327,539</b>	<b>(9,675)</b>
<b>1071</b>	<b>LE Outside Employment</b>					
51	Personnel Services					
1107151	33159 Outside Employment	17,329	8,254	-	-	-
1107151	34720 Medical Insurance	2,383	1,510	-	-	-
1107151	34721 Medicare/Fica	245	130	-	-	-
1107151	34735 MainePERS	2,260	1,026	-	-	-
1107151	34755 Workers Comp	699	226	-	-	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>22,916</b>	<b>11,146</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>LE Outside Employment</b>	<b>22,916</b>	<b>11,146</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1072</b>	<b>LE Stonegarden Details</b>					
51	Personnel Services					
1107251	33160 Stonegarden Details	27,792	1,669	-	-	-
1107251	34720 Medical Insurance	7,137	427	-	-	-
1107251	34721 Medicare/Fica	383	23	-	-	-
1107251	34735 MainePERS	3,611	214	-	-	-
1107251	34755 Workers Comp	444	54	-	-	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>39,367</b>	<b>2,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>LE Stonegarden Details</b>	<b>39,367</b>	<b>2,386</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1073</b>	<b>LE Civil Process</b>					
51	Personnel Services					
1107351	33161 Civil Process	195,180	82,826	-	-	-
1107351	34721 Medicare/Fica	9,563	3,284	-	-	-
1107351	34755 Workers Comp	5,570	-	-	-	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>210,313</b>	<b>86,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>LE Civil Process</b>	<b>210,313</b>	<b>86,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1074</b>	<b>Maine Drug Enforcement Agency</b>					
51	Personnel Services					
1107451	33146 MDEA Lieut	112,058	26,284	-	-	-
1107451	33150 MDEA Sgt	87,895	43,947	85,994	104,770	18,776
1107451	33155 MDEA Detective	-	-	73,590	87,922	14,332
1107451	33156 MDEA Detective	76,461	38,230	76,461	91,333	14,872
1107451	33172 MDEA Detective	128,370	36,795	-	-	-
1107451	33210 Overtime	2,181	-	10,500	10,500	-

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
1107451 33216	Labs	-	-	5,000	5,000	-
1107451 34719	Health Insurance Stipend	500	-	-	-	-
1107451 34720	Medical Insurance	139,874	54,634	102,930	115,525	12,595
1107451 34721	Medicare/Fica	5,605	2,090	3,647	4,343	696
1107451 34723	Liability Insurance	-	4,883	-	-	-
1107451 34727	Maine PFML Tax	-	-	630	1,498	868
1107451 34724	Life Insurance	902	169	360	360	-
1107451 34735	MainePERS	43,126	16,543	31,973	39,305	7,332
1107451 34755	Workers Comp	17,041	5,621	13,946	16,606	2,660
<b>TOTAL</b>	<b>Personnel Services</b>	<b>614,014</b>	<b>229,196</b>	<b>405,031</b>	<b>477,162</b>	<b>72,131</b>
53	Commodities					
1107453 35405	Uniforms	2,850	900	1,500	1,500	-
<b>TOTAL</b>	<b>Commodities</b>	<b>2,850</b>	<b>900</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>TOTAL</b>	<b>Maine Drug Enforcement</b>	<b>616,864</b>	<b>230,096</b>	<b>406,531</b>	<b>478,662</b>	<b>72,131</b>
<b>1075</b>	<b>Law Enforcement</b>					
51	Personnel Services					
1107551 33107	Sheriff	96,054	51,620	106,728	109,688	2,960
1107551 33116	Chief Deputy	96,302	45,755	101,644	104,463	2,819
1107551 33125	Administrative Assistant S.O.	50,791	25,909	52,663	54,126	1,463
1107551 33181	Civil Processing Coordinator/ACCCP Supv.	26,557	27,866	56,802	58,377	1,575
1107551 33145	Deputies	643,323	313,535	987,356	1,158,336	170,980
1107551 33149	Dispatchers	339,285	173,645	421,950	427,971	6,021
1107551 33157	Law Enforcement Captain	80,363	15,448	92,404	94,965	2,561
1107551 33158	Patrol Sergeant	263,269	163,608	324,717	380,659	55,942
1107551 33210	Overtime	97,885	68,676	120,000	190,000	70,000
1107551 33211	Dispatch Overtime	66,363	49,812	60,000	65,000	5,000
1107551 33213	K-9 Program	12,610	4,789	15,000	15,000	-
1107551 33214	Holiday Overtime	73,164	44,192	89,338	90,000	662
1107551 33215	Part-time Dispatch	8,736	4,857	40,000	40,000	-
1107551 34719	Health Insurance Stipend	5,192	2,274	6,209	18,029	11,820
1107551 34720	Medical Insurance	536,360	279,339	759,106	839,456	80,350
1107551 34721	Medicare/Fica	32,024	17,324	39,042	46,669	7,627
1107551 34727	Maine PFML Tax	-	-	6,268	14,072	7,804
1107551 34724	Life Insurance	2,722	1,596	3,540	3,540	-
1107551 34735	MainePERS	236,085	130,688	309,526	359,816	50,290
1107551 34755	Workers Comp	58,148	35,989	105,365	123,280	17,915
1107551 34756	Performance Bonus	7,025	1,590	9,105	7,734	(1,371)
<b>TOTAL</b>	<b>Personnel Services</b>	<b>2,732,260</b>	<b>1,458,514</b>	<b>3,706,763</b>	<b>4,201,181</b>	<b>494,418</b>
52	Contractual Services					
1107552 34110	Meals	3,832	4,512	4,000	4,500	500
1107552 34115	Lodging	4,809	4,291	5,000	6,500	1,500
1107552 34205	Gas & Oil, Vehicle	124,426	67,482	145,910	160,000	14,090
1107552 34210	Repairs, Vehicle	56,055	26,295	59,090	70,000	10,910
1107552 34315	Telephone	9,897	2,650	15,000	15,000	-
1107552 34317	Cellular Phones	19,584	9,901	23,000	23,000	-
1107552 34318	Dispatch Connectivity	15,735	884	15,000	15,000	-
1107552 34630	Equipment Maint	3,996	2,154	6,000	6,000	-
1107552 34655	Radio Tower Lease	4,020	4,030	100,000	100,000	-
1107552 34658	Radio Maintenance	5,620	8,452	12,500	12,500	-
1107552 34810	LE Union Wellness	-	-	-	5,400	5,400
1107552 34820	Dues	1,017	750	1,500	2,500	1,000
1107552 34835	Postage	3,034	1,433	3,000	3,500	500
1107552 34840	Printing	329	324	1,000	1,000	-
1107552 34906	Crimestoppers	2,065	63	3,000	3,000	-
1107552 34915	Public Awareness	1,936	281	2,000	3,000	1,000
1107552 34940	Training & Education	22,628	10,448	25,000	25,000	-
<b>TOTAL</b>	<b>Contractual Services</b>	<b>278,984</b>	<b>143,951</b>	<b>421,000</b>	<b>455,900</b>	<b>34,900</b>

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
53	Commodities					
1107553	35335 Office Supplies	4,994	2,599	6,000	6,500	500
1107553	35337 Dispatch Office Supplies	1,473	380	2,000	2,500	500
1107553	35405 Uniforms	13,181	21,661	34,000	34,000	-
1107553	35515 Ammunition	7,159	5,506	8,000	9,000	1,000
<b>TOTAL</b>	<b>Commodities</b>	<b>26,807</b>	<b>30,146</b>	<b>50,000</b>	<b>52,000</b>	<b>2,000</b>
<b>TOTAL</b>	<b>Law Enforcement</b>	<b>3,038,051</b>	<b>1,632,610</b>	<b>4,177,763</b>	<b>4,709,081</b>	<b>531,318</b>
<b>1077</b>	<b>Fire Marshal</b>					
51	Personnel Services					
1107751	33128 Fire Marshal	200	-	200	200	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>
53	Commodities					
1107753	35375 Training Supplies	8,400	-	8,500	8,800	300
<b>TOTAL</b>	<b>Commodities</b>	<b>8,400</b>	<b>-</b>	<b>8,500</b>	<b>8,800</b>	<b>300</b>
<b>TOTAL</b>	<b>Fire Marshal</b>	<b>8,600</b>	<b>-</b>	<b>8,700</b>	<b>9,000</b>	<b>300</b>
<b>1078</b>	<b>MEDATS IT</b>					
51	Personnel Services					
1107851	33180 MEDATS IT	118,191	67,541	-	-	-
1107851	34720 Medical Insurance	35,434	15,798	-	-	-
1107851	34721 Medicare/Fica	1,570	915	-	-	-
1107851	34724 Life Insurance	207	113	-	-	-
1107851	34735 MainePERS	12,056	6,889	-	-	-
1107851	34755 Workers Comp	3,150	1,912	-	-	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>170,607</b>	<b>93,168</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>MEDATS IT</b>	<b>170,607</b>	<b>93,168</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1090</b>	<b>Audit</b>					
52	Contractual Services					
1109052	34015 Auditing	16,050	-	15,000	15,000	-
<b>TOTAL</b>	<b>Audit</b>	<b>16,050</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>1092</b>	<b>Wide Area Network (WAN)</b>					
52	Contractual Services					
1109252	34314 Email System	21,075	11,111	23,620	-	(23,620)
1109252	34315 Wide Area Network (WAN)	85,605	53,749	133,994	-	(133,994)
<b>TOTAL</b>	<b>Wide Area Network (WAN)</b>	<b>106,680</b>	<b>64,860</b>	<b>157,614</b>	<b>-</b>	<b>(157,614)</b>
<b>2000</b>	<b>Interest Expense</b>					
52	Contractual Services					
1200052	34505 Tax Anticipation Note Interest	61,644	-	70,000	70,000	-
<b>TOTAL</b>	<b>Interest Expense</b>	<b>61,644</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>2025</b>	<b>Employee Benefits</b>					
52	Contractual Services					
1202552	34725 Unemployment	921	(68)	1,500	1,500	-
<b>TOTAL</b>	<b>Employee Benefits</b>	<b>921</b>	<b>(68)</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>2040</b>	<b>Copiers</b>					
52	Contractual Services					
1204052	34415 Copier Supplies	30,509	17,775	32,000	32,000	-

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE
<b>TOTAL</b>	<b>Copiers</b>	<b>30,509</b>	<b>17,775</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
<b>2045</b>	<b>State City Municipal Programs</b>					
1204552	34960 AroostookCounty Action Program	4,035	-	4,035	4,673	638
1204552	34961 Aroostook Mental Health	32,283	-	32,283	32,283	-
1204552	34967 Charities of Maine	4,600	-	4,600	4,627	27
1204552	34968 Northern Maine General	5,226	-	5,226	5,685	459
1204552	34971 Aroostook Council for Healthy Families	925	-	925	925	-
1204552	34972 Hope and Justice Project	3,850	-	3,850	48,944	45,094
1204552	34973 Shelter for the Homeless	3,850	-	3,850	9,688	5,838
1204552	34974 Extension Association	49,719	-	49,719	72,640	22,921
1204552	34975 No Maine Development Comm	22,193	-	22,193	22,193	-
1204552	34976 Presque Isle International Airport	17,700	-	17,700	17,700	-
<b>TOTAL</b>	<b>State City Municipal Programs</b>	<b>144,381</b>	<b>-</b>	<b>144,381</b>	<b>219,358</b>	<b>74,977</b>
<b>2050</b>	<b>Insurance</b>					
1205052	34723 Property Vehicle Liability Ins	25,913	70,292	36,510	45,000	8,490
<b>TOTAL</b>	<b>Insurance</b>	<b>25,913</b>	<b>70,292</b>	<b>36,510</b>	<b>45,000</b>	<b>8,490</b>
<b>2075</b>	<b>Capital</b>					
1207554	37205 Building & Office Equipment	733,646	787,353	1,118,714	1,323,464	204,750
<b>TOTAL</b>	<b>Capital</b>	<b>733,646</b>	<b>787,353</b>	<b>1,118,714</b>	<b>1,323,464</b>	<b>204,750</b>
<b>2077</b>	<b>PSAP</b>					
52	Contractual Services					
1207752	34980 PSAP	193,280	101,471	205,986	212,165	6,179
<b>TOTAL</b>	<b>PSAP</b>	<b>193,280</b>	<b>101,471</b>	<b>205,986</b>	<b>212,165</b>	<b>6,179</b>
<b>2080</b>	<b>Contingent Account</b>					
1208052	34981 Contingent	39,516	29,411	25,000	25,000	-
<b>TOTAL</b>	<b>Contingent Account</b>	<b>39,516</b>	<b>29,411</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>2086</b>	<b>Website</b>					
1208652	34982 Website	2,595	1,895	6,200	-	(6,200)
<b>TOTAL</b>	<b>Website</b>	<b>2,595</b>	<b>1,895</b>	<b>6,200</b>	<b>-</b>	<b>(6,200)</b>
<b>2087</b>	<b>MCCA Convention</b>					
1208752	34983 MCCA Convention	2,904	-	4,000	4,000	-
<b>TOTAL</b>	<b>MCCA Convention</b>	<b>2,904</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>2088</b>	<b>GASB 75</b>					
1208852	34984 GASB 75	1,995	-	5,300	5,500	200
<b>TOTAL</b>	<b>GASB 75</b>	<b>1,995</b>	<b>-</b>	<b>5,300</b>	<b>5,500</b>	<b>200</b>
<b>2092</b>	<b>Personnel Services</b>					
1209252	34019 Legal & Labor Relations	37,205	2,458	25,000	30,000	5,000
1209252	34023 Employee Recognition & Spirit of America	4,131	1,593	4,000	8,000	4,000
1209252	34721 Medicare/Fica	15	-	230	230	-
1209252	34805 Advertising/New Hire Expenses	3,956	7,031	5,000	5,000	-
1209252	34757 Vacation/Sick Accrual Expense	112,434	29,280	50,000	50,000	-
<b>TOTAL</b>	<b>Personnel Services</b>	<b>157,741</b>	<b>40,362</b>	<b>84,230</b>	<b>93,230</b>	<b>9,000</b>
<b>61</b>	<b>Departmental Revenue</b>					
161	21000 District/Superior Court Rent	119,423	61,238	110,000	110,000	-
161	21010 Emergency Management Revenue	92,204	104,563	130,500	130,500	-

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

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		[1]	[2]	[3]	[4]	[4] - [3]	
ACCOUNTS	DESCRIPTION	2023 ACTUAL Jan '23 - Dec '23	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 BUDGET July '24 - June '25	2025-2026 REQUESTED July '25 - June '26	\$ CHANGE	
161	21015	District Attorney Revenue	54,503	24,298	55,000	55,000	-
161	21017	Ankle Monitoring Program	28,362	12,683	10,000	15,000	5,000
161	21020	Administration Revenue	118,155	61,081	139,055	145,351	6,296
161	21065	Registry Deeds South Revenue	397,981	185,250	400,000	400,000	-
161	21066	Registry Deeds North Revenue	150,751	67,707	150,000	150,000	-
161	21070	Registry of Probate Revenue	117,788	54,497	100,000	100,000	-
161	21071	Probate Surcharge	4,678	(250)	-	-	-
161	21072	Deeds Surcharge	7,355	111	-	-	-
161	21073	MDEA Lease	13,846	8,943	15,500	15,500	-
161	21074	Maine Drug Enforcement Agency	597,925	230,096	406,531	478,662	72,131
161	21075	Law Enforcement Revenue	8,815	6,145	1,500	1,500	-
161	21076	Dispatching Services Revenue	115,840	59,925	105,000	105,000	-
161	21077	UT Deputy Control Contract	144,786	77,648	163,354	171,814	8,460
161	21097	MEDATS IT Revenue	173,070	94,575	-	-	-
161	21098	Aroostook Solar Incentive	1,640	-	-	-	-
161	22000	Interest Income	49,420	21,960	30,000	50,000	20,000
161	22041	Copier Revenue	37,158	12,966	30,000	30,000	-
161	22050	Probation & Parole Rent	8,011	5,098	8,739	8,739	-
161	22066	Miscellaneous Revenue	6,484	292	5,000	5,000	-
161	22068	Outside Employment Revenue	22,908	14,142	-	-	-
161	22069	Stonegarden Detail Revenue	45,352	11,491	-	-	-
161	22070	Civil Process Revenue	255,069	115,666	40,000	40,000	-
161	22082	Federal Local Assistance Fund (LATCF)	50,000	-	-	-	-
161	22083	Transfer in from Designated ARPA Capital Offset	413,000	-	119,700	-	(119,700)
161	22084	Transfer in from Designated ARPA Revenue Loss	270,000	200,000	181,879	-	(181,879)
161	22085	Transfer in from Fund Balance	-	-	-	-	-
<b>TOTAL</b>	<b>Departmental Revenue</b>	<b>3,304,523</b>	<b>1,430,122</b>	<b>2,201,758</b>	<b>2,012,066</b>	<b>(189,692)</b>	
<b>62</b>	<b>Taxes</b>						
162	22080	Taxes Receivable	6,357,899	4,194,500	8,643,175	10,148,247	1,505,072
<b>TOTAL</b>	<b>Taxes</b>	<b>6,357,899</b>	<b>4,194,500</b>	<b>8,643,175</b>	<b>10,148,247</b>	<b>1,505,072</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>		<b>9,580,724</b>	<b>5,163,078</b>	<b>10,844,933</b>	<b>12,160,313</b>	<b>1,315,380</b>	
<b>TOTAL GENERAL FUND REVENUES</b>		<b>9,662,422</b>	<b>5,624,623</b>	<b>10,844,933</b>	<b>12,160,313</b>	<b>1,315,380</b>	
Surplus (Deficit)		81,698	461,545	0	0	0	

**AROOSTOOK COUNTY COMMISSIONERS**  
**Jail Fund**  
**FY 2025-2026 Proposed Budget**

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUESTED	\$ CHANGE
<b>51</b>	<b>Personnel Services</b>					
5105051	33127 Administrative Assistant S.O.	47,681	50,473	52,663	54,126	1,463
5105051	33137 Community Corr. Caseworkers	150,145	154,736	167,537	164,479	(3,058)
5105051	33148 Corrections Officers	1,297,686	1,415,219	1,653,366	1,731,979	78,613
5105051	33151 Jail Administrator	83,633	88,541	92,404	94,965	2,561
5105051	33177 Assistant Jail Administrator	76,040	80,492	84,004	86,332	2,328
5105051	TBD Internship	0	0	1,200	0	(1,200)
5105051	33210 Overtime	439,505	463,199	390,000	430,000	40,000
5105051	33213 Part-Time Officers	51,657	76,980	80,000	120,000	40,000
5105051	33214 Holiday Overtime	68,925	78,689	80,000	80,000	0
5105051	34719 Health Insurance Stipend	9,092	9,010	13,091	9,813	(3,278)
5105051	34720 Medical Insurance	573,872	635,482	754,695	877,498	122,803
5105051	34721 Medicare/Fica	33,093	38,012	43,092	47,760	4,668
5105051	TBD Maine PFML Tax	0	0	6,559	13,903	7,344
5105051	34724 Life Insurance	3,694	3,948	4,560	4,560	0
5105051	34725 Unemployment	706	182	800	800	0
5105051	34735 MainePERS	226,964	265,317	323,118	337,634	14,516
5105051	34755 Workers Comp	110,269	106,412	133,741	142,671	8,930
5105051	34756 Performance Bonus	8,221	15,671	10,380	8,962	(1,418)
<b>TOTAL</b>	<b>Personnel Services</b>	<b>3,181,184</b>	<b>3,482,364</b>	<b>3,891,210</b>	<b>4,205,482</b>	<b>314,272</b>
<b>52</b>	<b>Contractual Services</b>					
5105052	34040 Medical Provider Contract	907,378	979,537	1,149,500	1,206,975	57,475
5105052	34055 Inmate Programs	76,029	50,046	70,000	70,000	0
5105052	34110 Meals	2,627	3,815	3,500	3,500	0
5105052	34111 Prisoner Meals	56	0	500	500	0
5105052	34113 Boarding Prisoners	66,259	72,962	0	0	0
5105052	34115 Lodging	1,222	1,935	2,000	2,500	500
5105052	34120 Tolls	366	140	100	100	0
5105052	34205 Gas & Oil, Vehicle	34,044	32,472	46,000	46,000	0
5105052	34210 Repairs, Vehicle	17,514	10,755	20,000	20,000	0
5105052	34315 Telephone	600	600	6,876	6,876	0
5105052	34410 Office Rent ACCCP	0	0	0	3,600	3,600
5105052	34723 Property Liability Vehicle Ins.	79,477	79,925	81,405	87,945	6,540
5105052	34940 Training & Education	14,209	14,286	10,500	10,500	0
5105052	TBD Jail Records Management	0	0	0	33,775	33,775
<b>TOTAL</b>	<b>Contractual Services</b>	<b>1,199,782</b>	<b>1,246,473</b>	<b>1,390,381</b>	<b>1,492,271</b>	<b>101,890</b>
<b>53</b>	<b>Commodities</b>					
5105053	35104 Food Services	488,270	468,149	543,000	597,300	54,300
5105053	35320 Kitchen Supplies	272	863	2,500	2,500	0
5105053	35321 Inmate Supplies	15,697	11,217	10,000	10,000	0
5105053	35335 Office Supplies	4,941	4,764	5,000	5,000	0

**AROOSTOOK COUNTY COMMISSIONERS**  
**Jail Fund**  
**FY 2025-2026 Proposed Budget**

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 REQUESTED	\$ CHANGE
5105053	35405 Uniforms	16,453	15,853	14,000	28,000	14,000
5105053	35410 Prisoners Clothing	9,746	10,982	8,000	8,000	0
<b>TOTAL</b>	<b>Commodities</b>	<b>535,380</b>	<b>511,829</b>	<b>582,500</b>	<b>650,800</b>	<b>68,300</b>
<b>54</b>	<b>Capital Outlay</b>					
5105054	37217 Jail Capital Outlay	55,000	55,000	80,000	80,000	0
<b>TOTAL</b>	<b>Capital Outlay</b>	<b>55,000</b>	<b>55,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
<b>61</b>	<b>Departmental Revenue</b>					
5061	21050 Judiciary Court Fines	21,477	8,519	20,000	20,000	0
5061	21053 Community Corrections Funding	1,635,297	1,761,163	1,761,163	1,420,138	(341,025)
5061	21054 Supplemental Funding	0	0	125,000	0	(125,000)
5061	21058 Community Supervision	55,246	35,239	55,000	55,000	0
5061	22076 Transfer in Jail Reserve Funds	169,932	218,652	0	0	0
5061	22077 Transfer in from Opioid Fund	0	0	75,000	0	(75,000)
5061	22085 Transfer in from GF UNDF	0	0	200,000	0	(200,000)
<b>TOTAL</b>	<b>Departmental Revenue</b>	<b>1,881,952</b>	<b>2,023,573</b>	<b>2,236,163</b>	<b>1,495,138</b>	<b>(741,025)</b>
<b>62</b>	<b>Taxes</b>					
5062	20202 Taxes	2,822,124	3,138,409	3,707,928	4,933,415	1,225,487
<b>TOTAL</b>	<b>Taxes</b>	<b>2,822,124</b>	<b>3,138,409</b>	<b>3,707,928</b>	<b>4,933,415</b>	<b>1,225,487</b>
<b>TOTAL</b>	<b>JAIL EXPENSES</b>	<b>4,971,346</b>	<b>5,295,665</b>	<b>5,944,091</b>	<b>6,428,553</b>	<b>484,462</b>
<b>TOTAL</b>	<b>JAIL REVENUES</b>	<b>4,704,076</b>	<b>5,161,983</b>	<b>5,944,091</b>	<b>6,428,553</b>	<b>484,462</b>
<b>SURPLUS (DEFICIT)</b>		<b>(267,270)</b>	<b>(133,682)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
<b>1</b>	<b>Cross Lake</b>					
230201	30302	Snow Contract for T17R5	26,950	28,300	1,350	5.01%
230401	34002	Fire Suppression	500	800	300	60.00%
230401	34005	Fire Protection Madawaska	1,450	1,500	50	3.45%
230401	34010	Firefighters Stipend	38,000	22,000	(16,000)	-42.11%
230401	34045	Medical Evaluations	1,000	1,000	0	0.00%
230401	34046	Hepatitis B Shots	500	500	0	0.00%
230401	34105	Mileage/Gas	3,000	4,000	1,000	33.33%
230401	34205	Gas/Oil Fire Trks	2,500	2,500	0	0.00%
230401	34210	Repairs, Vehicle	12,000	12,000	0	0.00%
230401	34305	Electricity	4,800	5,800	1,000	20.83%
230401	34310	Sewer	675	675	0	0.00%
230401	34315	Telephone/Internet	5,800	7,000	1,200	20.69%
230401	34605	Snow Removal	8,700	8,700	0	0.00%
230401	34610	Building Maint	5,800	6,500	700	12.07%
230401	34656	Dispatching	1,500	1,600	100	6.67%
230401	34657	Radio Repair	2,000	2,000	0	0.00%
230401	34659	SCBA Maint	3,500	4,600	1,100	31.43%
230401	34661	Hose Repair Maint	150	150	0	0.00%
230401	34662	Fire Ext Maint	500	500	0	0.00%
230401	34663	Pump & Hose Test	1,350	2,500	1,150	85.19%
230401	34721	Medicare/Fica	1,300	1,500	200	15.38%
230401	34723	Insurance	7,200	7,200	0	0.00%
230401	34755	Workers Comp	1,300	1,300	0	0.00%
230401	34820	Dues	810	810	0	0.00%
230401	34940	Training & Educ	2,300	2,300	0	0.00%
230401	35205	Fuel	14,000	14,000	0	0.00%
230401	35335	Office Supplies	900	1,000	100	11.11%
230401	35405	Uniforms	2,000	2,000	0	0.00%
230501	30302	Ambulance Services	16,400	18,552	2,152	13.12%
230601	30302	Street Lights	450	500	50	11.11%
230801	30302	Polling Places T17R5	1,800	2,000	200	11.11%
231001	34110	Meals	800	800	0	0.00%
231001	34300	Taxes	475	610	135	28.42%
231001	34305	Electricity	560	580	20	3.57%
231001	34315	Telephone	790	790	0	0.00%
231001	34605	Snow Removal	2,215	2,300	85	3.84%
231001	34610	Building Maint	210	210	0	0.00%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
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ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
231001	35205	Fuel	1,850	1,850	0	0.00%
231001	35315	Maint Supplies	400	400	0	0.00%
231001	35320	Kitchen Supplies	200	200	0	0.00%
231001	35325	Janitorial Service	275	275	0	0.00%
231001	35335	Office Supplies	225	175	(50)	-22.22%
231401	30302	Cemetery Decorations	150	150	0	0.00%
231501	30302	Boat Landing Maintenance	3,800	3,800	0	0.00%
<b>TOTAL</b>	<b>Cross Lake</b>		<b>181,085</b>	<b>175,927</b>	<b>(5,158)</b>	<b>-2.85%</b>
<b>2</b>	<b>Sinclair</b>					
230202	30302	Snow Contract for T17R4	8,950	9,400	450	5.03%
230302	30302	Solid Waste Contract	29,000	29,000	0	0.00%
230302	30303	Transfer Station	18,500	18,500	0	0.00%
230502	30302	Ambulance Services	22,000	25,650	3,650	16.59%
230602	30302	Street Lights	4,050	4,175	125	3.09%
230802	30302	Polling Places T17R4	2,290	2,290	0	0.00%
230902	31120	Activities	400	300	(100)	-25.00%
231002	34110	Meals	1,000	1,000	0	0.00%
231002	34305	Electricity	900	900	0	0.00%
231002	34310	Sewer	675	700	25	3.70%
231002	34315	Telephone/Internet	1,600	1,900	300	18.75%
231002	34605	Snow Removal	2,100	2,200	100	4.76%
231002	34610	Building Maint	250	250	0	0.00%
231002	34723	Insurance	65	65	0	0.00%
231002	35205	Fuel	2,300	2,300	0	0.00%
231002	35325	Janitorial Service	200	400	200	100.00%
231402	30302	Cemetery Decorations	150	150	0	0.00%
232702	30302	N.A.R.S.B.	1,000	1,000	0	0.00%
<b>TOTAL</b>	<b>T17R4 (Sinclair)</b>		<b>95,430</b>	<b>100,180</b>	<b>4,750</b>	<b>4.98%</b>
<b>3</b>	<b>Van Buren Cove</b>					
230303	30302	Solid Waste Contract	2,256	2,301	45	1.99%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230403	30302	Fire Protection	10,493	11,132	639	6.09%
230503	30302	Ambulance Services	8,300	8,320	20	0.24%
230703	30302	VB Cove Beach Maintenance	3,000	3,000	0	0.00%
230903	30302	Recreation	500	500	0	0.00%
<b>TOTAL</b>	<b>T17R3</b>		<b>24,549</b>	<b>25,253</b>	<b>704</b>	<b>2.87%</b>
<b>4</b>	<b>T16R5 (Square Lake)</b>					
230504	30302	Ambulance Services	4,300	4,957	657	15.28%
<b>TOTAL</b>	<b>T16R5</b>		<b>4,300</b>	<b>4,957</b>	<b>657</b>	<b>15.28%</b>
<b>5</b>	<b>Madawaska Lake</b>					
230205	30302	Snow Contract for T16R4	10,750	10,800	50	0.47%
230305	30302	Solid Waste Contract	7,200	7,450	250	3.47%
230505	30302	Ambulance Services	15,600	16,330	730	4.68%
230605	30302	Street Lights	750	800	50	6.67%
230805	30302	Polling Places T16R4	1,700	1,900	200	11.76%
<b>TOTAL</b>	<b>T16R4 (Madawaska Lake)</b>		<b>36,000</b>	<b>37,280</b>	<b>1,280</b>	<b>3.56%</b>
<b>6</b>	<b>T15R6 (Hedgehog Mtn.)</b>					
230306	30302	Solid Waste Contract	3,950	4,200	250	6.33%
230406	30302	Fire Protection	3,200	3,353	153	4.78%
230506	30302	Ambulance Services	920	1,039	119	12.93%
<b>TOTAL</b>	<b>T15R6</b>		<b>8,070</b>	<b>8,592</b>	<b>522</b>	<b>6.47%</b>
<b>7</b>	<b>Connor</b>					
230207	30302	Snow Contract for Connor	111,038	114,362	3,324	2.99%
230307	30302	Solid Waste Contract	24,000	25,000	1,000	4.17%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
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ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230407	30302	Fire Protection	12,125	12,675	550	4.54%
230507	30302	Ambulance Services	47,070	52,555	5,485	11.65%
230607	30302	Street Lights	1,325	1,400	75	5.66%
230807	30302	Polling Places Connor	2,360	2,400	40	1.69%
230907	31120	Activities	3,300	3,300	0	0.00%
230907	31130	Park Maint	2,700	2,825	125	4.63%
<b>TOTAL</b>	<b>Connor</b>		<b>203,918</b>	<b>214,517</b>	<b>10,599</b>	<b>5.20%</b>
<b>8</b>	<b>T12R8/T11R4 (West of Ashland)</b>					
230508	30302	Ambulance Services	76,425	76,425	0	0.00%
<b>TOTAL</b>	<b>T12R8/T11R4</b>		<b>76,425</b>	<b>76,425</b>	<b>0</b>	<b>0.00%</b>
<b>9</b>	<b>T11R4 (Scopan)</b>					
230309	30302	Solid Waste Contract	250	250	0	0.00%
230409	30302	Fire Protection	14,450	15,850	1,400	9.69%
230809	30302	Polling Places T11R4	200	200	0	0.00%
<b>TOTAL</b>	<b>T11R4</b>		<b>14,900</b>	<b>16,300</b>	<b>1,400</b>	<b>9.40%</b>
<b>10</b>	<b>T10R6 (NW of Masardis)</b>					
230410	30302	Fire Protection	776	792	16	2.06%
<b>TOTAL</b>	<b>T10R6 (Masardis)</b>		<b>776</b>	<b>792</b>	<b>16</b>	<b>2.06%</b>
<b>11</b>	<b>E Township</b>					
230211	30302	Snow Contract for E Plt	25,000	26,116	1,116	4.46%
230311	30302	Solid Waste Contract	2,865	2,922	57	1.99%
230411	30302	Fire Protection	3,361	3,529	168	5.00%
230511	30302	Ambulance Services	6,065	6,400	335	5.52%
232700	30302	Septage Disposal	1,750	1,750	0	0.00%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS			DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230911	31120	Activities		275	275	0	0.00%
<b>TOTAL</b>	<b>E Plantation</b>			<b>39,316</b>	<b>40,992</b>	<b>1,676</b>	<b>4.26%</b>
<b>12</b>	<b>T9R5 (Leading into Oxbow North)</b>						
230212	30302	Snow Contract for T9R5		27,000	29,000	2,000	7.41%
<b>TOTAL</b>	<b>T9R5</b>			<b>27,000</b>	<b>29,000</b>	<b>2,000</b>	<b>7.41%</b>
<b>13</b>	<b>TDR2 (Leading to No. 9 Mtn.)</b>						
230213	30302	Snow Contract for TDR2		5,175	5,252	77	1.49%
230313	30302	Solid Waste Contract		602	620	18	2.99%
230413	30302	Fire Protection		1,800	1,853	53	2.94%
230513	30302	Ambulance Services		12,000	12,360	360	3.00%
<b>TOTAL</b>	<b>TDR2</b>			<b>19,577</b>	<b>20,085</b>	<b>508</b>	<b>2.59%</b>
<b>14</b>	<b>T8R4 (SE of Masardis)</b>						
230414	30302	Fire Protection		776	792	16	2.06%
<b>TOTAL</b>	<b>T8R4 (Masardis)</b>			<b>776</b>	<b>792</b>	<b>16</b>	<b>2.06%</b>
<b>15</b>	<b>T7R5 (S of Masardis)</b>						
230315	30302	Solid Waste Contract		500	500	0	0.00%
230415	30302	Fire Protection		994	994	0	0.00%
<b>TOTAL</b>	<b>T7R5</b>			<b>1,494</b>	<b>1,494</b>	<b>0</b>	<b>0.00%</b>
<b>16</b>	<b>TCR2 (W of Monticello)</b>						
230416	30302	Fire Protection		1,032	1,042	10	0.97%
230516	30302	Ambulance Services		12,000	14,000	2,000	16.67%
<b>TOTAL</b>	<b>TCR2</b>			<b>13,032</b>	<b>15,042</b>	<b>2,010</b>	<b>15.42%</b>
<b>18</b>	<b>Benedicta</b>						
230218	30302	Snow Contract for T2R5 (Bene)		105,000	108,000	3,000	2.86%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
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ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230318	30302	Solid Waste Contract	33,305	36,635	3,330	10.00%
230418	30302	Fire Protection	10,260	10,148	(112)	-1.09%
230418	30304	Fire Pond	1,150	1,300	150	13.04%
230518	30302	Ambulance Services	4,300	19,976	15,676	364.56%
230618	30302	Street Lights	605	635	30	4.96%
230818	30302	Polling Places (T2R5) Benedicta	1,500	1,500	0	0.00%
231418	30302	Cemetery Decorations	350	350	0	0.00%
232718	30302	S.A.R.S.B.	2,360	2,360	0	0.00%
<b>TOTAL</b>	<b>Benedicta</b>		<b>158,830</b>	<b>180,904</b>	<b>22,074</b>	<b>13.90%</b>
<b>19</b>	<b>Silver Ridge</b>					
230219	30302	Snow Contract for T2R5 (SR)	17,000	17,510	510	3.00%
230319	30302	Solid Waste Contract	16,140	16,624	484	3.00%
230419	30302	Fire Protection	5,030	4,938	(92)	-1.83%
230519	30302	Ambulance Services	2,000	9,680	7,680	384.00%
230619	30302	Memorial Light	1,350	1,375	25	1.85%
230819	30302	Polling Places T2R5 (Silver Ridge)	1,500	1,500	0	0.00%
231419	30302	Cemetery Decorations	150	150	0	0.00%
231419	30305	Cemetery Maintenance	4,000	4,200	200	5.00%
<b>TOTAL</b>	<b>Silver Ridge</b>		<b>47,170</b>	<b>55,977</b>	<b>8,807</b>	<b>18.67%</b>
<b>20</b>	<b>T1R5 (Aroostook Road)</b>					
230220	30302	Snow Contract for T1R5	43,042	44,000	958	2.23%
<b>TOTAL</b>	<b>T1R5</b>		<b>43,042</b>	<b>44,000</b>	<b>958</b>	<b>2.23%</b>
<b>21</b>	<b>TAR2 (South of Linneus)</b>					

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230421	30302	Fire Protection	991	1,025	34	3.43%
<b>TOTAL</b>	<b>TAR2</b>		<b>991</b>	<b>1,025</b>	<b>34</b>	<b>3.43%</b>
<b>22</b>	<b>Molunkus</b>					
230222	30302	Snow Contract for TAR5	30,635	30,635	0	0.00%
230322	30302	Solid Waste Contract	13,073	13,500	427	3.27%
230422	30302	Fire Protection	5,523	5,690	167	3.02%
230522	30302	Ambulance Services	3,010	3,100	90	2.99%
<b>TOTAL</b>	<b>TAR5 (Molunkus)</b>		<b>52,241</b>	<b>52,925</b>	<b>684</b>	<b>1.31%</b>
<b>24</b>	<b>Oxbow-North</b>					
230224	30302	Snow Contract for Oxbow North	54,000	57,315	3,315	6.14%
230324	30302	Solid Waste Contract	10,012	11,328	1,316	13.14%
230424	30302	Fire Protection Contract	5,225	5,225	0	0.00%
230524	30302	Ambulance Services	10,950	13,000	2,050	18.72%
230824	30302	Polling Places for Oxbow	400	400	0	0.00%
230924	31120	Recreation	2,400	3,200	800	33.33%
231424	30302	Cemeteries Oxbow	900	900	0	0.00%
231524	30302	Boat Landing Maint. Contract	3,000	2,000	(1,000)	-33.33%
<b>TOTAL</b>	<b>Oxbow-North</b>		<b>86,887</b>	<b>93,368</b>	<b>6,481</b>	<b>7.46%</b>
<b>25</b>	<b>Bancroft</b>					
230225	30302	Snow Contract For Bancroft	89,610	93,000	3,390	3.78%
230325	30302	Solid Waste Contract	16,075	17,682	1,607	10.00%
230425	30302	Fire Protection	4,000	3,784	(216)	-5.40%
230525	30302	Ambulance Services	4,300	4,500	200	4.65%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
230625	30302	Street Lights	900	700	(200)	-22.22%
230825	30302	Polling Places for Bancroft	400	400	0	0.00%
231425	30302	Cemetery Maintenance / Decorations	725	725	0	0.00%
232725	30302	Septage Disposal	100	100	0	0.00%
<b>TOTAL</b>	<b>Bancroft</b>		<b>116,110</b>	<b>120,891</b>	<b>4,781</b>	<b>4.12%</b>
<b>26</b>	<b>Cary Plantation</b>					
230226	30302	Snow Removal	76,100	79,818	3,718	4.89%
230426	30302	Fire Protection	15,610	16,100	490	3.14%
230526	30302	Ambulance	18,575	24,767	6,192	33.34%
230626	30302	Street Lights	1,500	1,300	(200)	-13.33%
230826	30302	Polling Places	2,000	2,000	0	0.00%
230926	31120	Activities	100	100	0	0.00%
231426	30302	Cemeteries	1,900	2,050	150	7.89%
232726	30302	Septage Disposal	250	250	0	0.00%
<b>TOTAL</b>	<b>Cary Plantation</b>		<b>116,035</b>	<b>126,385</b>	<b>10,350</b>	<b>8.92%</b>
<b>49</b>	<b>Roads/Bridge Maintenance</b>					
230152	30302	Roads/Bridge Maintenance	210,000	210,000	0	0.00%
<b>TOTAL</b>	<b>Roads/Bridge Maintenance</b>		<b>210,000</b>	<b>210,000</b>	<b>0</b>	<b>0.00%</b>
<b>51</b>	<b>Personnel Services</b>					
<b>2990</b>	<b>Public Safety Coordinator</b>					
229951	33109	Deputy Director EMA	45,520	49,886	4,366	9.59%
229951	34720	Medical Insurance	20,725	23,108	2,383	11.50%
229951	34721	Medicare/Fica	660	723	63	9.55%
229951	34727	Maine PFML Tax	0	249	249	-
229951	34724	Life Insurance	88	90	2	2.27%
229951	34735	MainePERS	4,643	5,088	445	9.58%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
229951	34755	Workers Comp	1,435	1,832	397	27.67%
<b>TOTAL</b>	<b>Public Safety Coordinator</b>		<b>73,071</b>	<b>80,976</b>	<b>7,905</b>	<b>10.82%</b>
<b>2991</b>	<b>E.M.A. Support Services</b>					
2299151	33132	Support Services	23,257	24,025	768	3.30%
2299151	34720	Medical Insurance	6,908	7,703	795	11.51%
2299151	34721	Medicare/Fica	337	348	11	3.26%
2299151	34727	Maine PFML Tax	0	120	120	-
2299151	34724	Life Insurance	29	30	1	3.45%
2299151	34735	MainePERS	2,372	2,451	79	3.33%
2299151	34755	Workers Comp	733	882	149	20.33%
2299151	34756	Performance Bonus	698	721	23	3.30%
<b>TOTAL</b>	<b>E.M.A. Support Service</b>		<b>34,334</b>	<b>36,280</b>	<b>1,946</b>	<b>5.67%</b>
<b>2992</b>	<b>Deputy Patrol</b>					
2299251	34800	Deputy Patrol County Contract	163,354	171,814	8,460	5.18%
<b>TOTAL</b>	<b>Deputy Patrol Personnel</b>		<b>163,354</b>	<b>171,814</b>	<b>8,460</b>	<b>5.18%</b>
<b>3000</b>	<b>Public Works</b>					
2300051	33100	UT Services Director	91,240	87,944	(3,296)	-3.61%
2300051	34720	Medical Insurance	26,959	30,810	3,851	14.28%
2300051	34721	Medicare/Fica	1,363	1,275	(88)	-6.46%
2300051	34727	Maine PFML Tax	0	440	440	-
2300051	34724	Life Insurance	117	120	3	2.56%
2300051	34735	MainePERS	9,586	8,970	(616)	-6.43%
2300051	34755	Workers Comp	2,963	3,230	267	9.01%
2300051	34756	Performance Bonus	2,737	0	(2,737)	-100.00%
2300051	34755	Vacation/Sick Accrual	0	8,000	8,000	-
<b>TOTAL</b>	<b>Public Works</b>		<b>134,965</b>	<b>140,789</b>	<b>5,824</b>	<b>4.32%</b>
<b>2993</b>	<b>Community Outreach Planner</b>					
2299351	33173	Planner Services	12,452	16,636	4,184	33.60%
2299351	34720	Medical Insurance	6,758	2,164	(4,594)	-67.98%
2299351	34721	Medicare/Fica	220	241	21	9.55%
2299351	34727	Maine PFML Tax	0	83	83	-
2299351	34724	Life Insurance	29	48	19	65.52%
2299351	34735	MainePERS	2,294	1,697	(597)	-26.02%
2299351	34755	Workers Comp	26	90	64	246.15%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS	DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
TOTAL	Community Outreach Planner	21,779	20,959	(820)	-3.77%
TOTAL	Personnel Services	427,503	450,818	23,315	5.45%
<b>52</b>	<b>Contractual Services</b>				
	<b>Public Works</b>				
2300052	34110 Meals	500	500	0	0.00%
2300052	34115 Lodging	400	400	0	0.00%
2300052	34205 Gas & Oil, Vehicle	6,700	6,700	0	0.00%
2300052	34210 Repairs, Vehicle	800	900	100	12.50%
2300052	34315 Telephone	600	600	0	0.00%
2300052	34630 Equipment Maint	200	200	0	0.00%
2300052	34633 Vehicle Insurance	950	950	0	0.00%
2300052	34820 Dues	0	0	0	0.00%
2300052	34940 Training & Education	500	500	0	0.00%
	<b>Community Outreach Planner</b>				
2299351	34105 Mileage/Gas	1,500	1,500	0	0.00%
TOTAL	Contractual Services	12,150	12,250	100	0.82%
<b>53</b>	<b>Commodities</b>				
2300053	35335 Office Equipment	350	350	0	0.00%
2300053	35361 Field Equipment	350	350	0	0.00%
2299351	35335 Office Equipment (Com. Planner)	150	150	0	0.00%
2299351	35361 Field Equipment (Com. Planner)	150	150	0	0.00%
TOTAL	Commodities	1,000	1,000	0	0.00%
<b>54</b>	<b>Capital Outlay</b>				
240054	37001 Roads/Bridges	300,000	310,000	10,000	3.33%
240054	37003 Pavement Resurface	50,000	60,000	10,000	20.00%
240054	37006 E911 Program	500	500	0	0.00%
240054	37007 Cemetery Improvements	1,000	1,000	0	0.00%
240054	37008 Cross Lake Fire Bldg Improve	10,000	10,000	0	0.00%
240054	37009 Sinclair Transfer Station	500	500	0	0.00%
240054	37010 Sinclair Fire Bldg Improvement	250,000	250,000	0	0.00%
240054	37011 DECD Administration	250	250	0	0.00%
240054	37016 Vehicle - PW	10,000	10,000	0	0.00%
240054	37017 Connor Recreation Park	1,000	1,000	0	0.00%
240054	37018 North Lakes Apparatus Rpl. Acct.	50,000	50,000	0	0.00%
240054	37019 Computer	500	500	0	0.00%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
240054	37020	North Lakes Fire Equipment	14,000	14,000	0	0.00%
240054	37021	Community Signs	2,000	2,000	0	0.00%
240054	37022	North Lakes Admin Vehicle Acct	8,000	10,000	2,000	25.00%
240054	37023	Sinclair Senior Center	1,000	1,000	0	0.00%
240054	37028	Madawaska Lake Bldg Imp.	10,000	10,000	0	0.00%
240054	34949	Contingency	0	3,355	3,355	0.00%
<b>TOTAL</b>	<b>Capital Outlay</b>		<b>708,750</b>	<b>734,105</b>	<b>25,355</b>	<b>3.58%</b>
<b>55</b>	<b>Miscellaneous</b>					
231600	30302	Bread of Life Kitchen	850	850	0	0.00%
231700	30302	St. John Valley Soil/Water	350	350	0	0.00%
231800	30302	N.M.D.C.	11,663	11,758	95	0.81%
232000	30302	So. Aroostook Soil/Water	200	200	0	0.00%
232100	30302	Acadian Heritage Council	100	100	0	0.00%
232400	30302	Animal Control	14,000	14,000	0	0.00%
232600	30302	Long Lake Library	250	250	0	0.00%
232600	30306	Sherman Public Library	250	250	0	0.00%
232600	30307	Bancroft/Danforth Library	100	100	0	0.00%
232600	30308	Oxbow Library	1,250	1,250	0	0.00%
232600	30309	W.T. Hanson Memorial	350	350	0	0.00%
232600	30310	Houlton Public Library	1,025	1,025	0	0.00%
232300	34992	Bancroft Food Pantry	350	350	0	0.00%
<b>TOTAL</b>	<b>Miscellaneous</b>		<b>30,738</b>	<b>30,833</b>	<b>95</b>	<b>0.31%</b>
<b>3230</b>	<b>State City Programs</b>					
232300	34960	AroostookCounty Action Program	327	327	0	0.00%
232300	34961	Aroostook Mental Health	2,618	2,618	0	0.00%
232300	34967	Charities of Maine	373	373	0	0.00%
232300	34968	Northern Maine General	424	424	0	0.00%
232300	34970	Aroostook Area Agency on Aging	1,000	1,000	0	0.00%
232300	34971	Aroostook Council for Healthy Families	75	75	0	0.00%
232300	34972	Hope and Justice Project	312	312	0	0.00%
232300	34973	Shelter for the Homeless	312	312	0	0.00%
232300	34974	Extension Association	4,031	4,031	0	0.00%
232300	34976	Presque Isle International Airport	1,435	1,435	0	0.00%
<b>TOTAL</b>	<b>State City Programs</b>		<b>10,907</b>	<b>10,907</b>	<b>0</b>	<b>0.00%</b>
<b>57</b>	<b>Insurances</b>					
233000	30302	Insurance	5,023	5,777	753	15.00%
233000	34718	Volunteer Firefighters Ins	1,078	1,240	162	15.00%

**AROOSTOOK COUNTY COMMISSIONERS**  
**Unorganized Territory Fund**  
**FY 2025-2026 Proposed Budget**

ACCOUNTS		DESCRIPTION	2024-2025 APPROVED	2025-2026 Proposed	\$ CHANGE	% CHANGE
TOTAL	Insurances		6,101	7,016	915	15.00%
<b>59</b>	<b>Administration Fees</b>					
231200	30302	Administration Fees	139,055	145,351	6,296	4.53%
<b>60</b>	<b>Audit</b>					
231500	30302	Auditing	4,000	5,000	1,000	25.00%
<b>67</b>	<b>Legal Fees</b>					
233200	30302	Legal Fees	2,000	2,000	0	0.00%
TOTAL	Administration Fees		145,055	152,351	7,296	5.03%
<b>61</b>	<b>Departmental Revenue</b>					
2061	20201	Excise Taxes	400,000	425,000	25,000	6.25%
2061	20203	Interest Income	20,000	20,000	0	0.00%
2061	20205	Miscellaneous Revenue	1,500	1,500	0	0.00%
2061	20208	Local Road Assistance	113,500	113,500	0	0.00%
2061	20212	Penobscot County Revenue	12,200	11,500	(700)	-5.74%
TOTAL	Departmental Revenue		547,200	571,500	24,300	4.44%
<b>62</b>	<b>Taxes</b>					
2062	20202	Taxes	2,332,958	2,480,883	147,925	6.34%
TOTAL	Taxes		2,332,958	2,480,883	147,925	6.34%
<b>63</b>	<b>Surplus</b>					
2063	22085	Surplus	40,000	0	(40,000)	-100.00%
TOTAL	Surplus		40,000	0	(40,000)	-100.00%
<b>TOTAL</b>	<b>Unorganized Territories Expenses</b>		<b>2,920,158</b>	<b>3,052,383</b>	<b>132,225</b>	<b>4.53%</b>
<b>TOTAL</b>	<b>Unorganized Territories Revenues</b>		<b>2,920,158</b>	<b>3,052,383</b>	<b>132,225</b>	<b>4.53%</b>
Surplus (Deficit)			(0)	(0)	(0)	36.67%

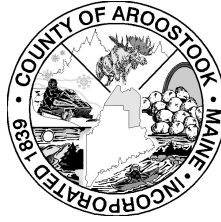
# County of Aroostook

## COMMISSIONERS' OFFICE

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### COUNTY ADMINISTRATOR

**RYAN D. PELLETIER**



### COUNTY COMMISSIONERS

**PAUL J. UNDERWOOD  
PRESQUE ISLE**

**NORMAN L. FOURNIER  
WALLAGRASS**

**WILLIAM T. DOBBINS  
HOULTON**

## MEMORANDUM

December 30, 2024

TO: County Commissioners and Finance Committee

FR: Ryan D. Pelletier, County Administrator

RE: **2025-2026 Budget Process**

After consulting with the Finance Committee, and Paul Underwood, Chair of the Board of County Commissioners, we have agreed to the following schedule for our 2025-2026 budget process.

- |  |   |
|--|---|
| - Initial dept. budgets to County Administrator: | 4:30 p.m. Monday, February 3, 2025                                    |
| - *Organizational Meeting of Finance Committee:  | 9:00 a.m. Thursday, March 20, 2025                                    |
| - Administration Budget Work Sessions #1         | 9:00 a.m. Tuesday, March 25, 2025                                     |
| - Administration Budget Work Sessions #2         | 9:00 a.m. Thursday, March 27, 2025                                    |
| - County Commissioners' Budget Work Session:     | 9:00 a.m. Tuesday, April 8, 2025                                      |
| - County Commissioners' Budget Work Session:     | 9:00 a.m. <del>Thursday, April 10, 2025</del> <b>Friday, April 11</b> |
| - *Finance Committee's Budget Work Session:      | 9:00 a.m. Tuesday, April 29, 2025                                     |
| - *Public Hearing:                               | 4:30 p.m. Tuesday, May 13, 2025                                       |

Finance Committee members, please pencil in the dates that are marked with an\* as those meetings are the ones that require your attendance. Your participation is essential in maintaining the integrity of this process.

Thank you for your time and consideration and if you have any questions, please feel free to contact me.

Ryan D. Pelletier  
County Administrator

pc: Dana L. Gendreau, Finance Director  
File

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