

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 2026 | July 2025 - December 2025

Benchmark %: 50%

GF Revenue:

The General Fund departmental revenue closed its second quarter at 56.3% of budgeted revenue collected. The County also has \$95,218 of additional second quarter revenue collected/receipted in January 2026. Below is the breakdown of \$95,218 by service:

- **Registry of Deeds:** \$49,932
- **Registry of Probate:** \$8,069
- **District Court Rent:** \$23,135
- **District Attorney:** \$14,082

Most revenue line items are at the recommended benchmark or slightly over with the exception of EMA. EMA FEMA grant reimbursement has been on hold for reimbursement due to a clerical issue on FEMA side regarding their FEMA GO app in order for MEMA to accept the contract. EMA department is seeking updates weekly.

Civil Process Revenue shows a large collection percentage as we record revenue in this line item, but the \$40,000 budgeted amount is a net budget amount. As of December 2025, the net amount for Civil Processing is \$55,076.

The registry of deeds transfer tax percentage which remains to the County was reduced from 10% to 9.2% per legislature effective September 2025. This policy change is a reduction of revenue in the amount of \$4,260 from September through December.

The Tax Revenue section reflects the County has collected 100% of the anticipated 2025-2026 County Tax revenue as of December. Remaining in this account is the Jail's 6-month portion of tax revenue in the amount of \$2,415,024 which will be journalled over on a monthly basis.

GF Expense:

The general fund expenses currently reported as 48.0% expensed for the second quarter of the fiscal year, which is in line with our current projected budget of 50%.

The County of Aroostook 2026 member assessment Risk Pool renewal has been issued, and the County is to receive an increase of 12.32% over 2025 assessment, calculating to an annual increase of \$17,843 in premium.

ARPA Fund (American Rescue Plan Act 2021)

Year-To-Date: FY 2026 | July 2025 - December 2025

ARPA Revenue:

Interest revenue collected for the first 6 months of fiscal year 2025-2026 is reported at \$71,747.

ARPA Expense:

The County has expensed \$773,333 of ARPA funds to the awarded projects for the first 6 months of the 2025-2026 fiscal year.

Jail Fund

Year-To-Date: FY 2026 | July 2025 - December 2025

Benchmark %: 50%

Jail Revenue:

The Jail Fund departmental revenue is currently trending above target at 57.5% collected. We have received 2 of the 4 CJOF funding payments as well as supplemental jail funding in the amount of \$241,461.00. Judiciary Court fines are slow to receive from the State of Maine, and we have yet to see payment for this fiscal year.

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

Jail Expense:

The Jail Fund expenses for the first 6 months of the fiscal year are trending 1% above current benchmark target at 51.0%. This percentage includes the Jail's capital appropriation funded at 100% for the fund's fiscal year at \$25,000 and the Jail's property, liability, and vehicle insurance funded at 100% for the fund's fiscal year at \$87,943.

UT Fund

Year-To-Date: FY 2026 | July 2025 - December 2025

Benchmark %: 50%

UT Revenue:

The Unorganized Territory departmental revenue closed its second quarter of the fiscal year at 51.2% of budget collected, which is slightly above the current benchmark target. Second quarter revenue from the State of Maine for UT excise tax was collected in January in the amount of \$118,322.

UT Expense:

The Unorganized Territory is reporting 61.3% of its operational budget expensed as of December 2025. The major contributing factor for the percentage over the target benchmark of 50% is the UT Capital, funded at 100% in the amount of \$734,105, per the approved FY 2025-2026 budget. If the capital expense line were factored as a quarterly expense, the UT fund total expense percentage would decrease from 61.3% to 49.3%, resulting in true expenses below the 50% budgeted benchmark for the second quarter of the fiscal year.



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Commissioners' Office**

**Interim County Administrator
Finance Director**

Dana L. Gendreau

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MEMORANDUM

February 13, 2026

To: Aroostook County Commissioners

Subject: Additional Analysis and Recommendation – Jail Design & Architectural Services

The Jail Study Committee's February 18, 2026, memorandum recommends authorizing a contract with WBRC Inc. for jail design and architectural services, which was voted on after all interviews were conducted.

Committee discussions reflected that both WBRC and SMRT were considered leading candidates following interviews, and there was discussion of advancing both firms to the Commissioners for consideration. Ultimately, the Committee elected to submit a single recommendation. I offer the following analysis not in opposition to the Committee's work, but to ensure the Commissioners have the benefit of complete comparative information prior to final authorization of a project that will carry long-term operational and fiscal implications for the County.

As part of my additional review, I conducted reference checks, evaluated comparative fee structures, and reviewed each firm's Maine-based correctional experience to ensure a complete record for the Commissioners' consideration.

Based on this further analysis, I respectfully submit that SMRT Architects & Engineers merits strong consideration as the firm best positioned to support Aroostook County through this complex and highly visible capital initiative.

Key Comparative Findings

1. Reference Feedback

Recent correctional references for SMRT provided direct and highly positive evaluations. References confirmed:

- Projects delivered on schedule
- Strong knowledge of correctional facility design and operations
- Excellent communication with elected officials
- Effective guidance of teams unfamiliar with large capital projects

One reference noted that SMRT *“made the process easy and streamlined, and ensured the entire team remained informed and*



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involved throughout,” despite the County team having limited prior experience with projects of similar scale.

Given the complexity of jail planning, site selection, and referendum preparation, SMRT demonstrated an ability to guide diverse stakeholders through unfamiliar capital processes, representing meaningful risk reduction for Aroostook County.

In comparison, reference feedback for WBRC was more limited. One reference declined to provide comment, and another was associated with a school consolidation initiative that did not ultimately advance due to site location considerations, which were not attributed to WBRC's performance. While design quality was noted positively, the outcome highlights the importance of experience navigating referendum-sensitive public processes. During the in-person interview, SMRT represented that their recent capital initiatives requiring voter approval have been successful at referendum, demonstrating experience in public engagement and community-facing capital processes.

2. Maine-Based Correctional Experience

SMRT demonstrates substantial Maine-based correctional experience, including work representing more than 7,000 correctional beds and extensive collaboration with the Maine Department of Corrections and County Sheriff's Departments.

This direct familiarity with Maine detention standards, regulatory frameworks, and rural construction environments reduces implementation risk and supports informed decision-making.

WBRC's proposal reflects strong national justice partnerships; however, SMRT's correctional expertise is integrated within a Maine based team with demonstrated in state facility delivery.

3. Pre-Referendum Fiscal Considerations

SMRT's proposed pre-referendum fee structure is lower than WBRC's.

Because this project requires voter approval before proceeding to full design and construction, minimizing upfront financial exposure during site selection, programming, and concept development represents prudent fiscal stewardship. Reducing pre-referendum costs protects County resources should voters decline to authorize construction funding.



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Conclusion

Both firms are qualified. However, SMRT offers:

- Positive and responsive correctional references
- Demonstrated on-time delivery
- Strong communication with elected officials
- Proven ability to support inexperienced owner teams
- Substantial Maine-based correctional experience
- Lower pre-referendum cost exposure

Given the scale, fiscal implications, and public sensitivity of this initiative, these factors collectively suggest that SMRT is well positioned to support Aroostook County through both the technical and public dimensions of this project.

For these reasons, I respectfully recommend that the Commissioners give strong consideration to authorizing contract negotiations with SMRT Architects & Engineers.

Respectfully submitted,

Dana Gendreau

Dana L. Gendreau
Interim County Administrator & Finance Director