

MINUTES

2025-2026 BUDGET PUBLIC HEARING – MAY 13, 2025 - 4:30 P.M.
DISTRICT COURTROOM - COURTHOUSE - CARIBOU

PRESENT

Sue Powers, Chair, Finance Committee
Ryan Bushey, Vice Chair, Finance Committee - Zoom
Richard Fortier, Secretary, Finance Committee
Nelson, Jandreau, Finance Committee
Donald Savage, Finance Committee
Kai Libby, Finance Committee
Michelle Raymond – Finance Committee-Zoom
Paul J. Underwood, Chair, County Commissioner
Norman L. Fournier, County Commissioner
William T. Dobbins, County Commissioner
Ryan D. Pelletier, County Administrator
Dana Gendreau, Finance Director
Peter Johnson, Sheriff
Tammy Pelletier, Operations Assistant
Darren Woods, Director, EMA
Derrick Ouellette, Deputy Director, EMA
Melissa Richardson, Registrar of Deeds
Kari Bradstreet, Homeless Services of Aroostook
Jason Parent, ACAP
Pam Hickey, UMCE/ACEA
Willie Winslow, UMCE/ACEA
Penny Thompson, City Manager, Caribou
David Cyr, Town Manager, Frenchville
Desiree Albert, Hope & Justice Project

- ART. 1. The meeting was called to order by Finance Committee Chair Sue Powers 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 2025-2026 County Budgets by Ryan D. Pelletier, County Administrator.

The General Fund Budget was presented as follows:

- Total Expenditures -	\$11,602,882
Departmental Revenues	\$2,062,704
Total Tax Assessment	\$9,540,178
- Total Revenue	<u>\$11,602,882</u>

The Jail Fund Budget was presented as follows:

- Total Expenditures -	\$6,325,197
Departmental Revenues	\$1,495,138
Total Tax Assessment	\$4,830,059
- Total Revenue	<u>\$6,325,197</u>

The Unorganized Territory Fund Budget was presented as follows:

- Total Expenditures -	\$3,052,383
Departmental Revenues	\$571,500
Total Tax Assessment	\$2,480,883
- Total Revenue	<u>\$3,052,383</u>

- ART. 4. Public Comments:
No public comments.
- ART. 5. Motion by Richard Fortier and seconded by Nelson Jandreau to adjourn at 5:05 P.M. All in favor. So voted.
- ART. 6. A joint meeting of the Finance Committee and County Commissioners was convened by Paul J. Underwood, Chair, County Commissioners, and Sue Powers, Chair, Finance Committee.
- ART. 7. Motion by Donald Savage and seconded by Nelson Jandreau to approve the minutes of the April 29,2025 Finance Committee Meeting. All in favor. So voted.
- ART. 8. Motion by Donald Savage and seconded by Nelson Jandreau to approve the 2025-2026 County budget. All in favor. So voted.
- Motion by County Commissioner William Dobbins and seconded by County Commissioner Daniel Deveau to approve the 2025-2026 County budget as approved by the Finance Committee. All in favor. So voted.
- Motion by Richard Fortier and seconded by Kai Libby to approve the 2025-2026 Jail budget. All in favor. So voted.
- Motion by County Commissioner William Dobbins and seconded by County Commissioner Daniel Deveau to approve the 2025-2026 Jail budget as approved by the Finance Committee. All in favor. So voted.
- Motion by Nelson Jandreau and seconded by Donald Savage to approve the 2025-2026 Unorganized Territory budget. All in favor. So voted.
- Motion by County Commissioner William Dobbins and seconded by County Commissioner Daniel Deveau to approve the 2025-2026 Unorganized Territory budget as approved by the Finance Committee. All in favor. So voted.
- ART. 9. Motion by Donald Savage and seconded by Nelson Jandreau to adjourn at 5:12 P.M. So voted. Motion by County Commissioner William Dobbins and seconded by Commissioner Daniel Deveau to adjourn the joint meeting at 5:13 P.M. All in favor. So voted.

Richard Fortier, Secretary Finance Committee

AROOSTOOK COUNTY FINANCE COMMITTEE

Effective January 2026

District 1 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.	Kai R. Libby (Cary Township) 86 Libby Lane Cary, ME 04471 207-538-1770 baldguy@hotmail.com	Term Ends: 12/31/2026
District 1 Area 2 Hodgdon, Houlton.	Ryan J. Bushey (Houlton) 75 Hillview Avenue Houlton, ME 04730 207-620-4187 (c) ryan.bushey@huber.com	Term Ends: 12/31/2028 2025 Vice Chair
District 1 Area 3 Blaine, Bridgewater, Easton, Fort Fairfield, Mars Hill.	Michael A. Greenlaw (Fort Fairfield) 72 Forest Ave. Fort Fairfield, ME 04742 207-472-6072 (h), 207-551-8035 © michael@greenlawelectricllc.com	Term Ends: 12/31/2028
District 2 Area 4 Ashland, Castle Hill, Chapman, Mapleton, Washburn, Westfield, and the unorganized territories of Central Aroostook.	Sue E. Powers (Mapleton) 352 Carvell Road Mapleton, ME 04757 207-768-0745 ©, 800-432-7881 X780 (w) spowers@acap-me.org	Term Ends: 12/31/2026 2025 Chair
District 2 Area 5 Presque Isle	Donald A. Savage (Presque Isle) 45 Allen St. Presque Isle, ME 04769 207-764-0488 dsavage7@maine.rr.com	Term Ends: 12/31/2026
District 2 Area 6 Caribou	Richard A. Fortier (Caribou) 307 Sweden Street Caribou, ME 04736 207-498-1103 (w), 207-492-1221 (h) dfortier@carymed.org; bearfortier@gmail.com	Term Ends: 12/31/2026 2025 Secretary
District 3 Area 7 Caswell, Cyr Plantation, Hamlin, Limestone, New Sweden, Perham, Stockholm, Van Buren, Wade, Westmanland, Woodland, and the unorganized territories of Northeast Aroostook.	Scott W. Moir (Woodland) 322 Colby Siding Road Woodland, ME 04736 207-551-6305 smoir@rsu39.org	Term ends: 12/31/2028
District 3 Area 8 Frenchville, Grand Isle, Madawaska, New Canada, St. Agatha, Winterville Plantation, and the unorganized territories of North Central Aroostook.	Nelson J. Jandreau (Madawaska) 269 19th Avenue Madawaska, ME 04756 207-728-4660 genenelson5@gmail.com	Term ends: 12/31/2026
District 3 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.	Michelle L. Raymond (Fort Kent) 7 Eagles St. Fort Kent, ME 04743 207-551-5996 (c) michelle.raymond@nmgeneral.org	Term ends: 12/31/2028

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

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 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 journaled 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.

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1010	Emergency Management					
51	Personnel Services					
1101051	33103 Emergency Management Director	32,625	67,412	67,455	67,551	96
1101051	33109 Deputy Director EMA	6,998	14,885	14,908	15,439	531
1101051	33134 Planner	18,879	40,109	45,585	47,661	2,076
1101051	33141 Custodian	2,441	5,199	5,658	5,859	201
1101051	33166 Director of EMA Grant	894	1,847	1,848	1,851	3
1101051	33167 Dep. Director EMA Grant	292	620	621	643	22
1101051	33168 Planning Associate Grant	968	2,057	2,426	2,513	87
1101051	33169 Planning Associate Grant II	4,357	9,256	12,642	12,642	-
1101051	33173 Community Planner	10,931	23,273	29,902	30,968	1,066
1101051	34719 Health Insurance Stipend	181	362	1,236	1,236	-
1101051	34720 Medical Insurance	22,374	47,807	52,781	59,766	6,985
1101051	34721 Medicare/Fica	1,143	2,205	2,668	2,727	59
1101051	34727 Maine PFML Tax	-	403	920	940	20
1101051	34724 Life Insurance	147	293	312	312	-
1101051	34735 MainePERS	8,146	16,465	18,769	19,186	417
1101051	34755 Workers Comp	1,319	2,927	3,650	3,690	40
1101051	34756 Performance Bonus	1,006	2,079	1,733	1,735	2
TOTAL	Personnel Services	112,700	237,200	263,114	274,719	11,605
52	Contractual Services					
1101052	34105 Mileage	(300)	-	500	500	-
1101052	34110 Meals	602	626	1,000	1,000	-
1101052	34115 Lodging	652	930	1,800	2,000	200
1101052	34205 Gas & Oil, Vehicle	1,046	2,300	3,000	3,000	-
1101052	34210 Repairs, Vehicle	139	985	800	800	-
1101052	34305 Electricity	1,809	4,488	4,000	4,300	300
1101052	34310 Sewer	132	273	400	400	-
1101052	34311 Water	134	276	400	400	-
1101052	34315 Telephone	1,006	1,886	2,500	2,700	200
1101052	34610 Building Maintenance	569	1,033	1,500	1,500	-
1101052	34630 Equipment Maintenance	900	872	600	600	-
1101052	34635 Heating Maintenance	-	168	200	200	-
1101052	34657 Radio Installation/Repair	326	558	300	1,000	700
1101052	34820 Dues	289	289	450	450	-
1101052	34835 Postage	-	-	300	300	-
1101052	34940 Training & Education	600	675	1,200	1,200	-
1101052	34942 Volunteer Support	160	1,259	1,500	1,500	-
1101052	34943 Conferences	-	-	-	-	-
1101052	TBD Satellite Internet	-	-	1,440	1,440	-
1101052	TBD River Gauges	-	-	5,000	5,000	-
TOTAL	Contractual Services	8,064	16,618	26,890	28,290	1,400
53	Commodities					
1101053	35205 Fuel	1,102	1,479	3,500	3,500	-
1101053	35315 Cleaning Supplies	-	28	200	200	-
1101053	35335 Office Supplies	1,532	3,913	3,500	4,000	500
1101053	37210 Software Updates	918	2,044	2,100	2,500	400
TOTAL	Commodities	3,552	7,464	9,300	10,200	900
TOTAL	Emergency Management	124,316	261,282	299,304	313,209	13,905
1015	District Attorney					
51	Personnel Services					
1101551	33121 Legal Assistant - Caribou	25,941	51,453	62,213	64,431	2,218
1101551	33129 Legal Assistant/Office Coordinator - Caribou	28,080	58,017	66,955	67,652	697
1101551	33122 Legal Assistant - PI	26,749	54,843	63,773	64,436	663
1101551	33171 Legal Assistant - PI	26,749	55,253	63,773	64,436	663
1101551	33123 Legal Assistant - Houlton	23,455	52,332	53,643	49,115	(4,528)
1101551	33135 Policy & Treatment Recovery Coordinator	28,773	15,955	59,176	61,286	2,110
1101551	34022 Victim Witness Advocates	70,363	147,164	179,920	184,645	4,725
1101551	34719 Health Insurance Stipend	2,541	4,535	3,988	3,770	(218)

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1101551 34720	Medical Insurance	69,558	153,231	210,683	244,608	33,925
1101551 34721	Medicare/Fica	3,122	5,801	8,120	9,038	918
1101551 34727	Maine PFML Tax	-	1,050	2,800	3,116	316
1101551 34724	Life Insurance	478	921	1,080	1,200	120
1101551 34735	MainePERS	24,120	43,733	57,118	63,575	6,457
1101551 34755	Workers Comp	663	1,349	2,822	3,141	319
1101551 34756	Performance Bonus	3,252	6,717	6,536	6,604	68
TOTAL	Personnel Services	333,844	652,353	842,600	891,053	48,453
52	Contractual Services					
1101552 34005	Accounting & Auditing	4,470	11,340	8,000	9,000	1,000
1101552 34022	Victim Advocate Expenses	3,806	7,428	4,000	5,000	1,000
1101552 34025	Lab Tests	-	-	2,500	2,500	-
1101552 34105	Mileage	8,661	12,654	18,000	18,000	-
1101552 34110	Meals	266	1,994	4,000	5,000	1,000
1101552 34115	Lodging	542	9,126	12,500	14,000	1,500
1101552 34315	Telephone	3,228	6,811	8,919	8,919	-
1101552 34410	Office Rent	3,588	7,176	7,200	7,200	-
1101552 34630	Equipment Maintenance	1,599	3,245	8,000	10,000	2,000
1101552 34631	Computer Consulting: MEDATS	17,815	24,478	64,381	75,376	10,995
1101552 34722	Liability Insurance	-	-	1,200	1,500	300
1101552 34732	Computer Maint/Software	3,555	1,188	7,000	8,500	1,500
1101552 34820	Dues	1,000	4,549	5,000	6,500	1,500
1101552 34835	Postage	142	3,905	3,000	2,000	(1,000)
1101552 34840	Printing	-	-	500	500	-
1101552 34905	Criminal Investigation	1,593	239	5,000	5,000	-
1101552 34925	Witness Fees	3,712	3,813	7,500	7,500	-
1101552 34935	Ankle Monitor Program	180	1,230	4,000	4,000	-
1101552 34936	Academy Programming	-	39	2,500	2,500	-
1101552 34940	Training & Education	1,392	4,464	10,000	12,500	2,500
1101552 33213	Victim Court Dog Program	2,596	2,276	3,000	3,000	-
1101552 34937	Discovery Portal / Sharefile	-	-	4,000	5,000	1,000
TOTAL	Contractual Services	58,146	105,956	190,200	213,495	23,295
53	Commodities					
1101553 35335	Office Supplies	3,343	6,760	6,000	8,000	2,000
1101553 35505	Books & Periodicals	1,828	3,733	7,500	9,000	1,500
TOTAL	Commodities	5,171	10,493	13,500	17,000	3,500
TOTAL	District Attorney	397,161	768,801	1,046,300	1,121,548	75,248
1020	Administration					
51	Personnel Services					
1102051 33101	County Commissioners	22,767	56,595	50,672	60,098	9,426
1102051 33102	County Treasurer	2,969	6,134	6,304	6,370	66
1102051 33110	County Administrator	53,531	117,792	124,812	125,000	188
1102051 33120	Finance Director/Deputy Treasurer	44,692	100,011	110,805	111,957	1,152
1102051 33175	Operations Assistant	24,924	53,082	60,653	62,816	2,163
1102051 33124	AP/Payroll Specialist	28,080	58,017	66,955	62,816	(4,139)
1102051 33126	Human Resources Director	44,692	61,461	86,861	89,958	3,097
1102051 33176	Human Resources Specialist	28,080	63,599	66,955	67,652	697
1102051 34719	Health Insurance Stipend	1,448	4,102	5,791	5,791	-
1102051 34720	Medical Insurance	88,019	186,781	224,258	232,787	8,529
1102051 34721	Medicare/Fica	3,487	8,050	9,054	8,656	(398)
1102051 34727	Maine PFML Tax	-	1,242	3,122	2,985	(137)
1102051 34724	Life Insurance	398	765	1,320	1,200	(120)
1102051 34735	MainePERS	28,005	55,766	67,648	55,690	(11,958)
1102051 34755	Workers Comp	691	1,806	6,021	4,938	(1,083)
1102051 34756	Performance Bonus	4,370	7,641	6,118	4,490	(1,628)
TOTAL	Personnel Services	376,152	782,846	897,349	903,204	5,855
52	Contractual Services					
1102052 34105	Mileage	4,408	9,044	10,000	12,500	2,500

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1102052 34110	Meals	4,426	8,096	8,250	9,500	1,250
1102052 34115	Lodging	4,117	6,578	7,500	8,000	500
1102052 34205	Gas & Oil Vehicle	5,851	9,581	12,000	13,000	1,000
1102052 34210	Repairs Vehicle	364	2,101	5,000	5,000	-
1102052 34315	Telephone	1,966	3,347	5,730	6,000	270
1102052 34630	Equipment Maintenance	22,201	23,261	25,200	30,000	4,800
1102052 34820	Dues	13,378	14,879	17,500	18,000	500
1102052 34835	Postage	1,921	4,214	4,250	5,000	750
1102052 34940	Training & Education	2,341	3,527	4,500	5,000	500
TOTAL	Contractual Services	60,974	84,628	99,930	112,000	12,070
53	Commodities					
1102053 35335	Office Supplies	2,849	5,400	5,300	6,500	1,200
TOTAL	Commodities	2,849	5,400	5,300	6,500	1,200
TOTAL	Administration	439,975	872,873	1,002,579	1,021,704	19,125
1024	Information Technology					
51	Personnel Services					
1102451 33179	IT Director	-	21,288	46,426	48,081	1,655
1102451 34720	Medical Insurance	-	16,980	30,807	34,884	4,077
1102451 34721	Medicare/Fica	-	247	673	697	24
1102451 34727	Maine PFML Tax	-	107	232	240	8
1102451 34724	Life Insurance	-	47	120	120	-
1102451 34735	MainePERS	-	2,107	4,735	4,904	169
1102451 34755	Workers Comp	-	131	234	242	8
TOTAL	Personnel Services	-	40,908	83,227	89,168	5,941
52	Contractual Services					
1102452 34105	Mileage	-	764	3,000	3,000	-
1102452 34314	Email System	-	-	24,000	25,000	1,000
1102452 34316	Wide Area Network (WAN)	-	-	112,000	112,000	-
1102452 34982	Website/SSL Certificate	-	-	5,800	5,800	-
TOTAL	Contractual Services	-	764	144,800	145,800	1,000
53	Commodities					
1102453 35335	Office Supplies	-	-	-	-	-
TOTAL	Commodities	-	-	-	-	-
TOTAL	Information Technology	-	41,672	228,027	234,968	6,941
1025	New Jail Facilitation					
51	Personnel Services					
1102551 33179	Jail Program Director	-	-	38,520	77,040	38,520
1102551 34720	Medical Insurance	-	-	18,678	37,356	18,678
1102551 34721	Medicare/Fica	-	-	559	1,118	559
1102551 34727	Maine PFML Tax	-	-	193	386	193
1102551 34724	Life Insurance	-	-	60	120	60
1102551 34735	MainePERS	-	-	3,929	7,858	3,929
1102551 34755	Workers Comp	-	-	1,415	2,830	1,415
TOTAL	Personnel Services	-	-	63,354	126,708	63,354
52	Contractual Services					
1102552 34105	Mileage	-	-	1,000	2,000	1,000
1102552 34110	Meals	-	-	500	1,000	500
1102552 34115	Lodging	-	-	1,000	1,000	-
1102552 34315	Telephone	-	-	600	1,000	400
TOTAL	Contractual Services	-	-	3,100	5,000	1,900
53	Commodities					

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1102553 35335	Office Supplies	-	-	2,000	2,000	-
TOTAL	Commodities	-	-	2,000	2,000	-
TOTAL	New Jail Facilitation	-	-	68,454	133,708	65,254
1035	Superior Court Building					
52	Contractual Services					
1103552 34305	Electricity	10,220	20,955	22,000	29,000	7,000
1103552 34310	Sewer	1,357	2,780	2,800	33,000	30,200
1103552 34311	Water	1,424	2,004	2,800	2,800	-
1103552 34312	Sprinkler Test	210	2,155	1,800	1,800	-
1103552 34620	Elevator	2,700	5,060	6,944	6,000	(944)
1103552 34635	Heating Maintenance Contract	12,738	25,773	28,375	29,650	1,275
1103552 34636	Fire Alarm/Door Ctrl Maintenance	1,967	2,560	3,025	3,025	-
TOTAL	Contractual Services	30,616	61,287	67,744	105,275	37,531
53	Commodities					
1103553 35205	Fuel	77,262	103,769	110,000	110,000	-
TOTAL	Commodities	77,262	103,769	110,000	110,000	-
TOTAL	Superior Court Building	107,878	165,057	177,744	215,275	37,531
1036	Houlton Building Complex					
51	Personnel Services					
1103651 33139	Maintenance Supervisor	44,859	83,726	84,089	84,089	-
1103651 33141	Maintenance Worker II	15,158	58,333	59,895	61,368	1,473
1103651 33142	Maintenance Worker	11,185	49,095	57,834	57,021	(813)
1103651 33143	Custodian I	20,140	42,840	46,405	48,060	1,655
1103651 33210	Overtime	3,035	23,319	35,000	36,750	1,750
1103651 34719	Health Insurance Stipend	-	2,277	2,841	2,841	-
1103651 34720	Medical Insurance	26,297	76,268	84,023	95,142	11,119
1103651 34721	Medicare/Fica	1,265	3,470	4,176	4,257	81
1103651 34727	Maine PFML Tax	-	651	1,440	1,468	28
1103651 34724	Life Insurance	113	329	480	480	-
1103651 34735	MainePERS	10,001	24,374	29,373	29,944	571
1103651 34755	Workers Comp	4,154	11,513	13,615	13,880	265
1103651 34756	Performance Bonus	1,837	3,950	1,909	3,443	1,534
TOTAL	Personnel Services	138,045	380,145	421,080	438,743	17,663
52	Contractual Services					
1103652 34105	Mileage	280	799	718	715	(3)
1103652 34205	Gas & Oil Vehicle	260	-	1,380	1,380	-
1103652 34315	Telephone	5,654	7,881	8,605	7,500	(1,105)
1103652 34605	Grounds/Snow Removal	15,225	23,569	37,940	38,000	60
1103652 34610	Bldg Maintenance	13,196	23,287	26,000	26,000	-
1103652 34615	Electrical	3,379	8,028	10,400	8,000	(2,400)
1103652 34630	Equip Maintenance	9,621	8,078	17,050	17,050	-
1103652 34640	Painting	96	5,941	5,900	5,000	(900)
1103652 34645	Plumbing/Heating	17,519	29,334	37,696	40,000	2,304
1103652 34660	Rubbish Removal	11,092	22,624	21,732	23,000	1,268
1103652 34940	Training & Educ	-	252	345	345	-
TOTAL	Contractual Services	76,323	129,793	167,766	166,990	(776)
53	Commodities					
1103653 35315	Cleaning/Maint Supplies	20,966	47,469	50,920	50,920	-
1103653 35610	Tools	603	491	10,250	5,000	(5,250)
TOTAL	Commodities	21,569	47,960	61,170	55,920	(5,250)
TOTAL	Houlton Building Complex	235,937	557,898	650,016	661,653	11,637
1037	Sheriff's Office Building					

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
52	Contractual Services					
1103752 34305	Electricity	7,327	17,027	17,703	20,358	2,655
1103752 34310	Sewer	1,280	1,917	1,962	2,070	108
1103752 34311	Water	627	1,007	1,306	1,306	-
1103752 34610	Bldg Maintenance	-	-	3,000	3,000	-
1103752 34620	Elevators	1,482	2,734	3,770	3,500	(270)
1103752 34635	Heat Maintenance Contract	4,392	9,093	9,775	10,588	813
1103752 34636	Fire Alarm/Door Ctrl Maintenance	781	781	849	849	-
TOTAL	Contractual Services	15,888	32,559	38,365	41,671	3,306
53	Commodities					
1103753 35205	Fuel	8,842	12,254	17,100	17,100	-
TOTAL	Commodities	8,842	12,254	17,100	17,100	-
TOTAL	Sheriff's Office Building	24,730	44,814	55,465	58,771	3,306
1041	Caribou Courthouse					
51	Personnel Services					
1104151 33140	Facilities Director	22,346	43,101	77,039	79,786	2,747
1104151 33141	Custodian	17,086	36,394	39,603	41,015	1,412
1104151 33143	PT Custodian	8,192	16,641	20,498	22,306	1,808
1104151 34719	Health Insurance Stipend	1,267	2,534	5,430	5,430	-
1104151 34720	Medical Insurance	8,266	7,230	-	-	-
1104151 34721	Medicare/Fica	726	1,474	2,067	2,154	87
1104151 34727	Maine PFML Tax	-	229	713	743	30
1104151 34724	Life Insurance	85	169	240	240	-
1104151 34735	MainePERS	4,992	9,514	14,542	15,151	609
1104151 34755	Workers Comp	2,215	5,418	6,741	7,023	282
1104151 34756	Performance Bonus	671	693	-	-	-
TOTAL	Personnel Services	65,844	123,397	166,873	173,848	6,975
52	Contractual Services					
1104152 34105	Mileage	1,330	4,013	9,895	5,000	(4,895)
1104152 34305	Electricity	16,532	36,191	41,302	41,302	-
1104152 34306	Propane	-	240	1,230	1,230	-
1104152 34310	Sewer	388	571	1,280	1,280	-
1104152 34311	Water	1,522	2,598	2,588	2,588	-
1104152 34312	Sprinkler Test	228	1,050	700	700	-
1104152 34315	Telephone	1,200	3,200	4,652	4,652	-
1104152 34605	Grounds/Snow Removal	23,813	28,591	25,000	27,000	2,000
1104152 34610	Bldg Maintenance	3,123	3,208	3,012	4,000	988
1104152 34615	Electrical	204	1,339	1,500	1,500	-
1104152 34620	Elevators	1,549	2,203	3,432	3,432	-
1104152 34630	Equip Maintenance	-	234	600	750	150
1104152 34635	Heating Maintenance	16,204	32,785	34,425	36,750	2,325
1104152 34643	HVAC Expense	-	-	75,000	52,000	(23,000)
1104152 34640	Painting	123	43	412	425	13
1104152 34650	Plumb Maintenance	1,038	-	500	1,000	500
1104152 34660	Rubbish Removal	390	930	1,020	1,500	480
TOTAL	Contractual Services	67,644	117,196	206,548	185,109	(21,439)
53	Commodities					
1104153 35205	Fuel	16,690	26,430	32,200	32,200	-
1104153 35315	Cleaning Supplies	1,791	2,057	3,060	4,000	940
1104153 35610	Tools/Implements	-	30	100	100	-
TOTAL	Commodities	18,481	28,517	35,360	36,300	940
TOTAL	Caribou Courthouse	151,969	269,111	408,781	395,257	(13,524)
1042	Fort Kent Registry					
51	Personnel Services					
1104251 33140	Facilities Director	22,346	43,101	-	-	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1104251 33143	Custodian	-	-	21,018	21,018	-
1104251 34720	Medical Insurance	8,195	7,477	-	-	-
1104251 34721	Medicare/Fica	341	664	305	305	-
1104251 34727	Maine PFML Tax	-	96	105	105	-
1104251 34724	Life Insurance	28	56	-	-	-
1104251 34735	MainePERS	2,416	2,793	2,144	2,144	-
1104251 34755	Workers Comp	599	1,896	994	994	-
1104251 34756	Performance Bonus	671	693	-	-	-
TOTAL	Personnel Services	34,597	56,776	24,566	24,566	-
52	Contractual Services					
1104252 34105	Mileage	1,217	3,798	-	-	-
1104252 34305	Electricity	2,866	5,791	5,460	5,460	-
1104252 34306	Propane	170	173	200	200	-
1104252 34310	Sewer	152	304	332	332	-
1104252 34311	Water	199	399	410	700	290
1104252 34605	Grounds/Snow Removal	2,946	3,480	3,900	3,900	-
1104252 34610	Bldg. Maintenance	130	1,327	2,000	2,000	-
1104252 34620	Elevators	579	610	1,145	1,145	-
1104252 34630	Equip Maintenance	-	42	400	400	-
1104252 34635	Heating Maintenance	-	229	700	700	-
1104252 34640	Painting	-	33	200	200	-
1104252 34650	Plumbing Maintenance	-	585	585	585	-
1104252 34660	Rubbish Removal	-	456	320	320	-
TOTAL	Contractual Services	8,261	17,228	15,652	15,942	290
53	Commodities					
1104253 35205	Fuel	4,666	6,976	9,750	9,750	-
1104253 35315	Cleaning/Maint Supplies	246	1,184	800	800	-
1104253 35610	Tools/Implements	-	-	100	100	-
TOTAL	Commodities	4,912	8,159	10,650	10,650	-
TOTAL	Fort Kent Registry	47,770	82,163	50,868	51,158	290
1043	Jail Building					
52	Contractual Services					
1104352 34305	Electricity	17,360	41,835	41,790	51,000	9,210
1104352 34306	Propane	2,606	5,229	6,400	6,400	-
1104352 34307	Hood Contract	750	224	1,400	1,000	(400)
1104352 34310	Sewer	9,870	20,532	24,000	37,000	13,000
1104352 34311	Water	3,807	8,075	13,900	11,000	(2,900)
1104352 34620	Elevators	1,482	2,829	5,660	4,235	(1,425)
1104352 34635	Heating Maintenance	17,558	35,524	38,515	40,500	1,985
1104352 34636	Fire Alarm/Doors	5,515	7,722	7,150	6,960	(190)
1104352 34637	Generator Contract	509	(206)	2,000	1,500	(500)
TOTAL	Jail Building	59,456	121,764	140,815	159,595	18,780
1065	Registry of Deeds South					
51	Personnel Services					
1106551 33105	Register of Deeds	34,778	74,058	79,238	82,064	2,826
1106551 33113	Deputy Register	26,749	55,253	66,955	67,652	697
1106551 33118	Deeds Associate	22,000	45,462	52,458	53,003	545
1106551 34720	Medical Insurance	32,069	68,254	75,347	85,319	9,972
1106551 34721	Medicare/Fica	1,088	2,299	2,924	2,983	59
1106551 34727	Maine PFML Tax	-	424	1,008	1,029	21
1106551 34724	Life Insurance	169	309	360	360	-
1106551 34735	MainePERS	8,655	17,438	20,567	20,985	418
1106551 34755	Workers Comp	401	889	1,016	1,037	21
1106551 34756	Performance Bonus	661	1,365	2,985	3,016	31
TOTAL	Personnel Services	126,570	265,751	302,858	317,448	14,590
52	Contractual Services					

AROOSTOOK COUNTY COMMISSIONERS

General Fund

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1106552 34105	Mileage	1,229	2,077	2,900	2,900	-
1106552 34110	Meals	287	841	500	550	50
1106552 34115	Lodging	189	1,082	325	450	125
1106552 34315	Telephone	1,039	2,205	2,000	2,000	-
1106552 34630	Equipment Maint	-	-	750	750	-
1106552 34642	Deeds Software	16,860	50,581	50,400	50,400	-
1106552 34820	Dues	200	200	200	200	-
1106552 34825	Land Records	-	174	1,500	1,500	-
1106552 34835	Postage	1,910	3,879	5,200	5,200	-
1106552 34840	Printing	388	981	1,000	1,000	-
1106552 34940	Training & Educ	-	-	500	500	-
TOTAL	Contractual Services	22,101	62,019	65,275	65,450	175
53	Commodities					
1106553 35335	Office Supplies	1,599	1,732	3,500	3,500	-
TOTAL	Commodities	1,599	1,732	3,500	3,500	-
TOTAL	Registry of Deeds South	150,271	329,502	371,633	386,398	14,765
1066	Registry of Deeds North					
51	Personnel Services					
1106651 33105	Register of Deeds	30,900	65,800	71,786	74,346	2,560
1106651 33113	Deputy Register	26,749	55,253	66,955	67,652	697
1106651 34720	Medical Insurance	18,957	45,058	53,216	60,259	7,043
1106651 34721	Medicare/Fica	759	1,558	2,036	2,083	47
1106651 34727	Maine PFML Tax	-	295	702	718	16
1106651 34724	Life Insurance	113	226	240	240	-
1106651 34735	MainePERS	6,034	12,149	14,322	14,656	334
1106651 34755	Workers Comp	267	593	708	724	16
1106651 34756	Performance Bonus	803	1,659	1,674	1,691	17
TOTAL	Personnel Services	84,582	182,590	211,639	222,369	10,730
52	Contractual Services					
1106652 34105	Mileage	-	735	2,100	2,100	-
1106652 34110	Meals	-	33	450	450	-
1106652 34115	Lodging	-	119	1,100	1,100	-
1106652 34315	Telephone	420	1,035	1,930	2,000	70
1106652 34630	Equipment Maint	-	-	250	250	-
1106652 34642	Deeds Software	13,114	39,341	38,000	38,400	400
1106652 34820	Dues	200	200	200	200	-
1106652 34825	Land Records	527	679	2,000	2,000	-
1106652 34830	PO Box Rent	180	180	180	180	-
1106652 34835	Postage	481	937	1,100	1,100	-
1106652 34940	Training & Education	-	20	250	250	-
TOTAL	Contractual Services	14,922	43,278	47,560	48,030	470
53	Commodities					
1106653 35335	Office Supplies	316	262	2,000	2,000	-
TOTAL	Commodities	316	262	2,000	2,000	-
TOTAL	Registry of Deeds North	99,820	226,131	261,199	272,399	11,200
1070	Registry of Probate					
51	Personnel Services					
1107051 33104	Judge of Probate	14,256	39,428	43,083	44,619	1,536
1107051 33106	Register of Probate	36,937	69,569	68,327	70,764	2,437
1107051 33108	Acting Judge	200	-	250	250	-
1107051 33113	Deputy Register	26,749	32,926	66,955	67,652	697
1107051 33117	Probate Associate	21,976	45,462	52,458	45,963	(6,495)
1107051 34719	Health Insurance Stipend	724	3,333	3,770	3,770	-
1107051 34720	Medical Insurance	24,363	40,650	43,467	49,219	5,752
1107051 34721	Medicare/Fica	1,355	2,660	3,426	3,416	(10)

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General Fund

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1107051 34727	Maine PFML Tax	-	505	1,181	1,178	(3)
1107051 34724	Life Insurance	176	273	480	480	-
1107051 34735	MainePERS	8,737	14,985	19,409	19,185	(224)
1107051 34755	Workers Comp	461	972	1,191	1,187	(4)
1107051 34756	Performance Bonus	-	3,813	1,674	2,840	1,166
TOTAL	Personnel Services	135,935	254,576	305,671	310,523	4,852
52	Contractual Services					
1107052 34020	Attorney/Professional Fees	2,291	8,573	10,500	10,500	-
1107052 34105	Mileage	168	1,910	2,500	2,500	-
1107052 34110	Meals	13	-	200	200	-
1107052 34115	Lodging	-	-	500	500	-
1107052 34315	Telephone	906	1,931	2,564	2,564	-
1107052 34630	Equipment Maint	-	287	650	650	-
1107052 34732	Computer Maint/Software	-	-	500	500	-
1107052 34805	Advertising	5,221	12,057	9,000	9,000	-
1107052 34820	Dues	125	400	425	600	175
1107052 34835	Postage	2,999	6,171	6,000	6,000	-
1107052 34940	Training & Education	-	34	400	400	-
1107052 34947	Judge's Conference	-	-	-	3,000	3,000
TOTAL	Contractual Services	11,722	31,362	33,239	36,414	3,175
53	Commodities					
1107053 35335	Office Supplies	1,012	3,125	3,000	3,000	-
1107053 35505	Books & Periodicals	4,686	4,114	3,000	3,000	-
1107053 37216	Online Bundle	1,575	3,119	2,916	3,200	284
TOTAL	Commodities	7,273	10,358	8,916	9,200	284
TOTAL	Registry of Probate	154,929	296,295	347,826	356,137	8,311
1071	LE Outside Employment					
51	Personnel Services					
1107151 33159	Outside Employment	8,254	15,460	-	-	-
1107151 34720	Medical Insurance	1,510	2,474	-	-	-
1107151 34721	Medicare/Fica	130	217	-	-	-
1107151 34735	MainePERS	1,026	1,979	-	-	-
1107151 34755	Workers Comp	226	383	-	-	-
TOTAL	Personnel Services	11,146	20,513	-	-	-
TOTAL	LE Outside Employment	11,146	20,513	-	-	-
1072	LE Stonegarden Details					
51	Personnel Services					
1107251 33160	Stonegarden Details	1,669	3,059	-	-	-
1107251 34720	Medical Insurance	427	819	-	-	-
1107251 34721	Medicare/Fica	23	42	-	-	-
1107251 34735	MainePERS	214	392	-	-	-
1107251 34755	Workers Comp	54	140	-	-	-
TOTAL	Personnel Services	2,386	4,452	-	-	-
TOTAL	LE Stonegarden Details	2,386	4,452	-	-	-
1073	LE Civil Process					
51	Personnel Services					
1107351 33161	Civil Process	82,826	170,500	-	-	-
1107351 34721	Medicare/Fica	3,284	6,642	-	-	-
1107351 34755	Workers Comp	-	-	-	-	-
TOTAL	Personnel Services	86,110	177,142	-	-	-
TOTAL	LE Civil Process	86,110	177,142	-	-	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1074	Maine Drug Enforcement Agency					
51	Personnel Services					
1107451 33146	MDEA Lieut	26,284	-	-	-	-
1107451 33150	MDEA Sgt	43,947	104,445	104,770	104,770	-
1107451 33155	MDEA Detective	-	-	87,922	87,922	-
1107451 33156	MDEA Detective	38,230	75,239	-	-	-
1107451 33172	MDEA Detective	36,795	92,915	-	-	-
1107451 33210	Overtime	-	2,152	10,500	10,500	-
1107451 33216	Labs	-	-	5,000	5,000	-
1107451 34720	Medical Insurance	54,634	100,860	77,017	77,017	-
1107451 34721	Medicare/Fica	2,090	4,075	3,019	3,019	-
1107451 34723	Liability Insurance	4,883	8,872	-	-	-
1107451 34727	Maine PFML Tax	-	635	1,041	1,041	-
1107451 34724	Life Insurance	169	326	240	240	-
1107451 34735	MainePERS	16,543	35,168	27,249	27,249	-
1107451 34755	Workers Comp	5,621	10,521	11,542	11,542	-
TOTAL	Personnel Services	229,196	435,208	328,300	328,300	-
53	Commodities					
1107453 35405	Uniforms	900	1,800	1,000	1,000	-
TOTAL	Commodities	900	1,800	1,000	1,000	-
TOTAL	Maine Drug Enforcement	230,096	437,008	329,300	329,300	-
1075	Law Enforcement					
51	Personnel Services					
1107551 33107	Sheriff	51,620	106,662	116,345	117,556	1,211
1107551 33116	Chief Deputy	45,755	101,581	110,805	111,957	1,152
1107551 33125	Administrative Assistant S.O.	25,909	45,373	57,803	59,864	2,061
1107551 33181	Civil Processing Coordinator/ACCCP Supv.	27,866	57,554	61,921	62,565	644
1107551 33145	Deputies	313,535	610,117	1,160,477	1,402,366	241,889
1107551 33149	Dispatchers	173,645	357,531	427,971	542,630	114,659
1107551 33157	Law Enforcement Captain	15,448	87,015	100,732	-	(100,732)
1107551 33158	Patrol Sergeants	163,608	301,788	380,659	413,107	32,448
1107551 33163	Patrol Lieutenant	-	-	-	106,293	106,293
1107551 33210	Overtime	68,676	185,361	190,000	230,000	40,000
1107551 33211	Dispatch Overtime	49,812	86,286	65,000	95,000	30,000
1107551 33213	K-9 Program	4,789	12,972	15,000	15,000	-
1107551 33214	Holiday Overtime	44,192	75,168	90,000	90,000	-
1107551 33215	Part-time Dispatch	4,857	4,229	40,000	40,000	-
1107551 34719	Health Insurance Stipend	2,274	5,682	18,030	24,568	6,538
1107551 34720	Medical Insurance	279,339	651,028	839,456	956,195	116,739
1107551 34721	Medicare/Fica	17,324	21,589	47,120	54,073	6,953
1107551 34727	Maine PFML Tax	-	2,770	14,181	16,576	2,395
1107551 34724	Life Insurance	1,596	2,785	3,540	3,720	180
1107551 34735	MainePERS	130,688	266,938	362,219	426,367	64,148
1107551 34755	Workers Comp	35,989	73,711	124,143	143,119	18,976
1107551 34756	Performance Bonus	1,590	8,315	1,549	4,363	2,814
TOTAL	Personnel Services	1,458,514	3,064,457	4,226,951	4,915,319	688,368
52	Contractual Services					
1107552 34110	Meals	4,512	4,075	4,500	4,500	-
1107552 34115	Lodging	4,291	6,290	6,500	6,500	-
1107552 34205	Gas & Oil, Vehicle	67,482	105,918	160,000	160,000	-
1107552 34210	Repairs, Vehicle	26,295	51,561	70,000	70,000	-
1107552 34315	Telephone	2,650	5,667	15,000	15,000	-
1107552 34317	Cellular Phones	9,901	19,458	23,000	23,000	-
1107552 34318	Dispatch Connectivity	884	11,165	15,000	15,000	-
1107552 34630	Equipment Maint	2,154	7,400	6,000	8,000	2,000
1107552 34655	Radio Tower Lease	4,030	4,042	100,000	100,000	-
1107552 34658	Radio Maintenance	8,452	6,325	12,500	12,500	-
1107552 34810	LE Union Wellness	-	-	5,400	5,400	-
1107552 34820	Dues	750	1,020	2,500	2,500	-
1107552 34835	Postage	1,433	3,582	3,500	4,000	500

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
1107552 34840	Printing	324	393	1,000	1,000	-
1107552 34906	Crimestoppers	63	215	3,000	3,000	-
1107552 34915	Public Awareness	281	3,939	3,000	3,000	-
1107552 34940	Training & Education	10,448	27,119	25,000	30,000	5,000
TOTAL	Contractual Services	143,951	258,169	455,900	463,400	7,500
53	Commodities					
1107553 35335	Office Supplies	2,599	5,617	6,500	6,500	-
1107553 35337	Dispatch Office Supplies	380	2,505	2,500	2,500	-
1107553 35405	Uniforms	21,661	38,157	34,000	34,000	-
1107553 35515	Ammunition	5,506	6,861	9,000	11,000	2,000
TOTAL	Commodities	30,146	53,140	52,000	54,000	2,000
TOTAL	Law Enforcement	1,632,610	3,375,766	4,734,851	5,432,719	697,868
1077	Fire Marshal					
51	Personnel Services					
1107751 33128	Fire Marshal	-	200	200	200	-
TOTAL	Personnel Services	-	200	200	200	-
53	Commodities					
1107753 35375	Training Supplies	-	8,500	8,800	8,800	-
TOTAL	Commodities	-	8,500	8,800	8,800	-
TOTAL	Fire Marshal	-	8,700	9,000	9,000	-
1078	MEDATS IT					
51	Personnel Services					
1107851 33180	MEDATS IT	67,541	2,799	-	-	-
1107851 34720	Medical Insurance	15,798	-	-	-	-
1107851 34721	Medicare/Fica	915	41	-	-	-
1107851 34724	Life Insurance	113	9	-	-	-
1107851 34735	MainePERS	6,889	277	-	-	-
1107851 34755	Workers Comp	1,912	-	-	-	-
TOTAL	Personnel Services	93,168	3,126	-	-	-
TOTAL	MEDATS IT	93,168	3,126	-	-	-
1079	Enterprise Fleet Management					
52	Contractual Services					
1107952 34952	Fleet Managed Service	-	-	161,640	360,000	198,360
TOTAL	Enterprise Fleet Management	-	-	161,640	360,000	198,360
1090	Audit					
52	Contractual Services					
1109052 34015	Auditing	-	32,000	20,000	20,000	-
TOTAL	Audit	-	32,000	20,000	20,000	-
1092	Wide Area Network (WAN)					
52	Contractual Services					
1109252 34314	Email System	11,111	22,914	-	-	-
1109252 34315	Wide Area Network (WAN)	53,749	96,366	-	-	-
TOTAL	Wide Area Network (WAN)	64,860	119,280	-	-	-
2025	Employee Benefits					
52	Contractual Services					
1202552 34725	Unemployment	(68)	317	1,500	35,000	33,500
TOTAL	Employee Benefits	(68)	317	1,500	35,000	33,500

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
2040	Copiers					
52	Contractual Services					
1204052	34415 Copier Supplies	17,775	29,618	32,000	35,000	3,000
TOTAL	Copiers	17,775	29,618	32,000	35,000	3,000
2045	State City Municipal Programs					
1204552	34960 AroostookCounty Action Program	-	4,035	4,035	5,000	965
1204552	34961 Aroostook Mental Health	-	32,283	32,283	35,000	2,717
1204552	34967 Charities of Maine	-	4,600	4,600	4,973	373
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	49,256	45,406
1204552	34973 Shelter for the Homeless	-	3,850	3,850	5,808	1,958
1204552	34974 Extension Association	-	49,719	49,719	76,671	26,952
1204552	34975 No Maine Development Comm	-	22,193	22,193	22,193	-
1204552	34976 Presque Isle International Airport	-	17,700	17,700	17,700	-
TOTAL	State Cty Municipal Programs	-	144,381	144,381	223,211	78,830
2050	Insurance					
1205052	34723 Property Vehicle Liability Ins	70,292	37,648	57,100	68,520	11,420
TOTAL	Insurance	70,292	37,648	57,100	68,520	11,420
2075	Capital					
1207554	37205 Building & Office Equipment	787,353	1,060,853	689,204	831,414	142,210
1207554	37207 Correction Services	-	590,134	-	-	-
TOTAL	Capital	787,353	1,650,987	689,204	831,414	142,210
2077	PSAP					
52	Contractual Services					
1207752	34980 PSAP	101,471	205,986	212,165	356,150	143,985
TOTAL	PSAP	101,471	205,986	212,165	356,150	143,985
2080	Contingent Account					
1208052	34981 Contingent	29,411	16,519	-	50,000	50,000
TOTAL	Contingent Account	29,411	16,519	-	50,000	50,000
2086	Website					
1208652	34982 Website	1,895	1,770	-	-	-
TOTAL	Website	1,895	1,770	-	-	-
2087	MCCA Convention					
1208752	34983 MCCA Convention	-	4,627	4,000	4,000	-
TOTAL	MCCA Convention	-	4,627	4,000	4,000	-
2088	GASB 75					
1208852	34984 GASB 75	-	5,200	5,500	5,500	-
TOTAL	GASB 75	-	5,200	5,500	5,500	-
2092	Personnel Services					
1209252	34019 Legal & Labor Relations	2,458	26,853	30,000	30,000	-
1209252	34023 Employee Recognition & Spirit of America	1,593	4,633	8,000	8,000	-
1209252	34721 Medicare/Fica	-	20	230	230	-
1209252	34805 Advertising/New Hire Expenses	7,031	1,221	5,000	5,000	-
1209252	34757 Vacation/Sick Accrual Expense	29,280	71,397	50,000	50,000	-
TOTAL	Personnel Services	40,362	104,125	93,230	93,230	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2024 ACTUAL (Jan-June) 6 mo.	2024-2025 ACTUAL July '24 - June '25	2025-2026 BUDGET July '25 - June '26	2026-2027 REQUESTED July '26 - June '27	\$ CHANGE
61	Departmental Revenue					
161	21000 District/Superior Court Rent	61,238	128,253	110,000	110,000	-
161	21010 Emergency Management Revenue	104,563	96,012	130,500	130,500	-
161	21015 District Attorney Revenue	24,298	57,275	55,000	55,000	-
161	21017 Ankle Monitoring Program	12,683	30,106	15,000	15,000	-
161	21020 Administration Revenue	61,081	139,055	145,351	145,351	-
161	21065 Registry Deeds South Revenue	185,250	414,534	400,000	400,000	-
161	21066 Registry Deeds North Revenue	67,707	143,180	150,000	150,000	-
161	21070 Registry of Probate Revenue	54,497	131,713	100,000	100,000	-
161	21071 Probate Surcharge	(250)	-	-	-	-
161	21072 Deeds Surcharge	111	-	-	-	-
161	21073 MDEA Lease	8,943	15,462	15,500	15,500	-
161	21074 Maine Drug Enforcement Agency	230,096	437,418	329,300	329,300	-
161	21075 Law Enforcement Revenue	6,145	8,266	1,500	1,500	-
161	21076 Dispatching Services Revenue	59,925	85,625	105,000	105,000	-
161	21077 UT Deputy Control Contract	77,648	163,354	171,814	171,814	-
161	21097 MEDATS IT Revenue	94,575	3,253	-	-	-
161	22000 Interest Income	21,960	173,532	50,000	50,000	-
161	22041 Copier Revenue	12,966	26,350	30,000	30,000	-
161	22050 Probation & Parole Rent	5,098	9,032	8,739	8,739	-
161	22066 Miscellaneous Revenue	292	3,198	5,000	5,000	-
161	22068 Outside Employment Revenue	14,142	11,862	-	-	-
161	22069 Stonegarden Detail Revenue	11,491	8,529	-	-	-
161	22070 Civil Process Revenue	115,666	276,089	40,000	40,000	-
161	22083 Transfer in from Designated ARPA Capital Offset	-	61,839	-	-	-
161	22084 Transfer in from Designated ARPA Revenue Loss	200,000	181,879	-	-	-
161	22085 Transfer in from Fund Balance	-	-	200,000	-	(200,000)
TOTAL	Departmental Revenue	1,430,122	2,605,816	2,062,704	1,862,704	(200,000)
62	Taxes					
162	22080 Taxes Receivable	4,194,500	8,842,943	9,540,178	11,372,120	1,831,942
TOTAL	Taxes	4,194,500	8,842,943	9,540,178	11,372,120	1,831,942
TOTAL GENERAL FUND EXPENSES		5,163,078	10,416,527	11,602,882	13,234,824	1,631,942
TOTAL GENERAL FUND REVENUES		5,624,623	11,448,759	11,602,882	13,234,824	1,631,942
Surplus (Deficit)		461,545	1,032,232	0	0	0

AROOSTOOK COUNTY COMMISSIONERS
Jail Fund
FY 2026-2027 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 REQUESTED	\$ CHANGE
51	Personnel Services					
5105051	33127 Administrative Assistant S.O.	50,473	52,633	60,736	61,368	632
5105051	33137 Community Corr. Caseworkers	154,736	155,245	172,469	176,911	4,442
5105051	33148 Corrections Officers	1,415,219	1,529,508	1,731,979	1,851,658	119,679
5105051	33151 Jail Administrator	88,541	92,346	100,732	101,780	1,048
5105051	33177 Assistant Jail Administrator	80,492	83,951	91,575	92,527	952
5105051	TBD Internship	0	0	0	0	0
5105051	33210 Overtime	463,199	484,670	430,000	530,000	100,000
5105051	33213 Part-Time Officers	76,980	125,935	120,000	130,000	10,000
5105051	33214 Holiday Overtime	78,689	86,675	80,000	125,000	45,000
5105051	34719 Health Insurance Stipend	9,010	8,714	9,813	5,464	(4,349)
5105051	34720 Medical Insurance	635,482	738,717	877,498	1,124,137	246,639
5105051	34721 Medicare/Fica	38,012	43,302	48,117	52,761	4,644
5105051	TBD Maine PFML Tax	0	6,469	14,027	15,414	1,387
5105051	34724 Life Insurance	3,948	3,798	4,560	4,560	0
5105051	34725 Unemployment	182	0	800	800	0
5105051	34735 MainePERS	265,317	317,993	340,461	379,905	39,444
5105051	34755 Workers Comp	106,412	147,522	143,318	158,551	15,233
5105051	34756 Performance Bonus	15,671	8,720	8,016	8,100	84
TOTAL	Personnel Services	3,482,364	3,886,200	4,234,101	4,818,936	584,835
52	Contractual Services					
5105052	34040 Medical Provider Contract	979,537	1,046,676	1,171,700	1,230,285	58,585
5105052	34055 Inmate Programs	50,046	67,627	70,000	110,000	40,000
5105052	34110 Meals	3,815	2,949	3,500	4,000	500
5105052	34111 Prisoner Meals	0	29	500	500	0
5105052	34113 Boarding Prisoners	72,962	0	0	0	0
5105052	34115 Lodging	1,935	330	2,500	4,000	1,500
5105052	34120 Tolls	140	130	100	1,000	900
5105052	34205 Gas & Oil, Vehicle	32,472	24,159	46,000	46,000	0
5105052	34210 Repairs, Vehicle	10,755	7,119	20,000	20,000	0
5105052	34315 Telephone	600	777	6,876	6,876	0
5105052	34410 Office Rent ACCCP	0	1,050	4,200	5,000	800
5105052	34723 Property Liability Vehicle Ins.	79,925	81,403	87,945	96,738	8,793
5105052	34940 Training & Education	14,286	11,187	10,500	15,000	4,500
5105052	TBD Jail Records Management	0	0	33,775	33,775	0
5105052	TBD Enterprise Lease Cost	0	0	20,000	20,000	0
TOTAL	Contractual Services	1,246,473	1,243,435	1,477,596	1,593,174	115,578
53	Commodities					
5105053	35104 Food Services	468,149	512,646	543,000	572,000	29,000
5105053	35320 Kitchen Supplies	863	297	2,500	2,500	0
5105053	35321 Inmate Supplies	11,217	13,633	10,000	17,000	7,000
5105053	35335 Office Supplies	4,764	4,464	5,000	5,000	0

AROOSTOOK COUNTY COMMISSIONERS
Jail Fund
FY 2026-2027 Proposed Budget

ACCOUNTS			[1]	[2]	[3]	[4]	[4] - [3]
		DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 REQUESTED	\$ CHANGE
5105053	35405	Uniforms	15,853	17,998	20,000	20,000	0
5105053	35410	Prisoners Clothing	10,982	10,544	8,000	8,000	0
TOTAL	Commodities		511,829	559,582	588,500	624,500	36,000
54	Capital Outlay						
5105054	37217	Jail Capital Outlay	55,000	0	25,000	25,000	0
TOTAL	Capital Outlay		55,000	0	25,000	25,000	0
61	Departmental Revenue						
5061	21050	Judiciary Court Fines	8,519	36,783	20,000	20,000	0
5061	21053	Community Corrections Funding	1,761,163	1,420,138	1,420,138	1,212,852	(207,286)
5061	21054	Supplemental Funding	0	117,952	0	0	0
5061	21058	Community Supervision	35,239	27,647	55,000	55,000	0
5061	22076	Transfer in Jail Reserve Funds	218,652	75,000	0	0	0
5061	22077	Transfer in from Opioid Fund	0	0	0	0	0
5061	22085	Transfer in from GF UNDF	0	0	0	0	0
TOTAL	Departmental Revenue		2,023,573	1,677,520	1,495,138	1,287,852	(207,286)
62	Taxes						
5062	20202	Taxes	3,138,409	3,707,928	4,830,059	5,773,758	943,699
TOTAL	Taxes		3,138,409	3,707,928	4,830,059	5,773,758	943,699
TOTAL	JAIL EXPENSES		5,295,665	5,689,217	6,325,197	7,061,610	736,413
TOTAL	JAIL REVENUES		5,161,983	5,385,448	6,325,197	7,061,610	736,413
SURPLUS (DEFICIT)			(133,682)	(303,770)	0	0	0

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2026-2027 Proposed Budget

		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
1	Cross Lake				
230201	30302 Snow Contract for T17R5	26,838	28,300	33,000	4,700
230401	34002 Fire Suppression	1,011	800	800	0
230401	34005 Fire Protection Madawaska	1,530	1,500	1,550	50
230401	34010 Firefighters Stipend	20,810	22,000	32,000	10,000
230401	34045 Medical Evaluations	574	1,000	1,000	0
230401	34046 Hepatitis B Shots	244	500	500	0
230401	34105 Mileage/Gas	4,169	4,000	4,500	500
230401	34205 Gas/Oil Fire Trks	1,843	2,500	2,500	0
230401	34210 Repairs, Vehicle	11,252	12,000	12,000	0
230401	34305 Electricity	6,697	5,800	7,600	1,800
230401	34310 Sewer	670	675	675	0
230401	34315 Telephone/Internet	6,554	7,000	7,200	200
230401	34605 Snow Removal	9,230	8,700	9,300	600
230401	34610 Building Maint	4,772	6,500	6,800	300
230401	34656 Dispatching	775	1,600	1,800	200
230401	34657 Radio Repair	1,851	2,000	2,000	0
230401	34659 SCBA Maint	6,314	4,600	5,000	400
230401	34661 Hose Repair Maint	-	150	150	0
230401	34662 Fire Ext Maint	239	500	500	0
230401	34663 Pump & Hose Test	2,391	2,500	2,800	300
230401	34721 Medicare/Fica	1,673	1,500	1,828	328
230401	34723 Insurance	7,200	7,200	8,000	800
230401	34727 Maine PFML Tax	96	0	160	160
230401	34755 Workers Comp	-	1,300	3,525	2,225
230401	34820 Dues	475	810	810	0
230401	34940 Training & Educ	2,183	2,300	2,500	200
230401	35205 Fuel	11,091	14,000	14,000	0
230401	35335 Office Supplies	1,809	1,000	1,800	800
230401	35405 Uniforms	1,375	2,000	2,000	0
230501	30302 Ambulance Services	16,729	18,552	21,335	2,783
230601	30302 Street Lights	559	500	600	100
230801	30302 Polling Places T17R5	1,000	2,000	2,000	0
231001	34110 Meals	800	800	800	0
231001	34300 Taxes	581	610	690	80
231001	34305 Electricity	749	580	760	180
231001	34315 Telephone	776	790	800	10
231001	34605 Snow Removal	2,089	2,300	3,300	1,000
231001	34610 Building Maint	302	210	2,000	1,790

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2026-2027 Proposed Budget

			[1]	[2]	[3]	[3] - [2]
ACCOUNTS		DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
231001	35205	Fuel	1,155	1,850	1,850	0
231001	35315	Maint Supplies	0	400	450	50
231001	35320	Kitchen Supplies	0	200	200	0
231001	35325	Janitorial Service	0	275	300	25
231001	35335	Office Supplies	0	175	175	0
231401	30302	Cemetery Decorations	0	150	150	0
231501	30302	Boat Landing Maintenance	2,600	3,800	3,800	0
TOTAL	Cross Lake		161,004	175,927	205,508	29,581
2	Sinclair					
230202	30302	Snow Contract for T17R4	8,950	9,400	15,000	5,600
230302	30302	Solid Waste Contract	27,149	29,000	29,000	0
230302	30303	Transfer Station	21,339	18,500	21,500	3,000
230502	30302	Ambulance Services	26,624	25,650	29,500	3,850
230602	30302	Street Lights	5,027	4,175	5,250	1,075
230802	30302	Polling Places T17R4	1,250	2,290	2,290	0
230902	31120	Activities	-	300	300	0
231002	34110	Meals	900	1,000	1,000	0
231002	34305	Electricity	1,377	900	1,500	600
231002	34310	Sewer	670	700	700	0
231002	34315	Telephone/Internet	1,919	1,900	2,000	100
231002	34605	Snow Removal	2,620	2,200	3,300	1,100
231002	34610	Building Maint	712	250	800	550
231002	34723	Insurance	65	65	65	0
231002	35205	Fuel	1,456	2,300	2,300	0
231002	35325	Janitorial Service	178	400	300	(100)
231402	30302	Cemetery Decorations	200	150	200	50
232702	30302	N.A.R.S.B.	1,000	1,000	1,000	0
TOTAL	T17R4 (Sinclair)		101,437	100,180	116,005	15,825
3	Van Buren Cove					
230303	30302	Solid Waste Contract	2,256	2,301	2,400	99

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
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ACCOUNTS		DESCRIPTION	[1] 2024-25 ACTUAL	[2] 2025-26 BUDGET	[3] 2026-2027 REQUESTED	[3] - [2] \$ CHANGE
230403	30302	Fire Protection	10,808	11,132	11,500	368
230503	30302	Ambulance Services	8,192	8,320	8,500	180
230703	30302	VB Cove Beach Maintenance	500	3,000	3,000	0
230903	30302	Recreation	600	500	500	0
TOTAL	T17R3		22,356	25,253	25,900	647
4	T16R5 (Square Lake)					
230504	30302	Ambulance Services	4,470	4,957	5,700	743
TOTAL	T16R5		4,470	4,957	5,700	743
5	Madawaska Lake					
230205	30302	Snow Contract for T16R4	10,400	10,800	19,300	8,500
230305	30302	Solid Waste Contract	7,132	7,450	7,450	0
230505	30302	Ambulance Services	15,380	16,330	17,150	820
230605	30302	Street Lights	896	800	900	100
230805	30302	Polling Places T16R4	1,150	1,900	1,900	0
TOTAL	T16R4 (Madawaska Lake)		34,958	37,280	46,700	9,420
6	T15R6 (Hedgehog Mtn.)					
230306	30302	Solid Waste Contract	9,108	4,200	9,200	5,000
230406	30302	Fire Protection	3,255	3,353	3,454	101
230506	30302	Ambulance Services	937	1,039	1,195	156
TOTAL	T15R6		13,300	8,592	13,849	5,257
7	Connor					
230207	30302	Snow Contract for Connor	111,030	114,362	119,424	5,062
230307	30302	Solid Waste Contract	23,022	25,000	25,000	0
230407	30302	Fire Protection	12,282	12,675	13,310	635

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			[1]	[2]	[3]	[3] - [2]
ACCOUNTS		DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
230507	30302	Ambulance Services	49,128	52,555	55,183	2,628
230607	30302	Street Lights	1,674	1,400	1,700	300
230807	30302	Polling Places Connor	1,325	2,400	4,000	1,600
230907	31120	Activities	600	3,300	3,300	0
230907	31130	Park Maint	2,655	2,825	2,825	0
TOTAL	Connor		201,716	214,517	224,742	10,225
8	T12R8/T11R4 (West of Ashland)					
230508	30302	Ambulance Services	85,125	76,425	88,000	11,575
TOTAL	T12R8/T11R4		85,125	76,425	88,000	11,575
9	T11R4 (Scopan)					
230309	30302	Solid Waste Contract	0	250	250	0
230409	30302	Fire Protection	14,889	15,850	16,250	400
230809	30302	Polling Places T11R4	0	200	200	0
TOTAL	T11R4		14,889	16,300	16,700	400
10	T10R6 (NW of Masardis)					
230410	30302	Fire Protection	769	792	800	8
TOTAL	T10R6 (Masardis)		769	792	800	8
11	E Township					
230211	30302	Snow Contract for E Plt	24,872	26,116	27,850	1,734
230311	30302	Solid Waste Contract	2,860	2,922	3,160	238
230411	30302	Fire Protection	3,361	3,529	3,750	221
230511	30302	Ambulance Services	4,611	6,400	7,000	600
232700	30302	Septage Disposal	0	1,750	1,750	0
230911	31120	Activities	0	275	275	0

AROOSTOOK COUNTY COMMISSIONERS
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		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
TOTAL	E Plantation	35,704	40,992	43,785	2,793
12	T9R5 (Leading into Oxbow North)				
230212	30302 Snow Contract for T9R5	27,355	29,000	30,454	1,454
TOTAL	T9R5	27,355	29,000	30,454	1,454
13	TDR2 (Leading to No. 9 Mtn.)				
230213	30302 Snow Contract for TDR2	5,099	5,252	5,410	158
230313	30302 Solid Waste Contract	602	620	664	44
230413	30302 Fire Protection	1,799	1,853	1,983	130
230513	30302 Ambulance Services	12,681	12,360	13,000	640
TOTAL	TDR2	20,181	20,085	21,057	972
14	T8R4 (SE of Masardis)				
230414	30302 Fire Protection	769	792	825	33
TOTAL	T8R4 (Masardis)	769	792	825	33
15	T7R5 (S of Masardis)				
230315	30302 Solid Waste Contract	500	500	500	0
230415	30302 Fire Protection	965	994	1,494	500
TOTAL	T7R5	1,465	1,494	1,994	500
16	TCR2 (W of Monticello)				
230416	30302 Fire Protection	1,012	1,042	1,073	31
230516	30302 Ambulance Services	13,000	14,000	14,700	700
TOTAL	TCR2	14,012	15,042	15,773	731
18	Benedicta				
230218	30302 Snow Contract for T2R5 (Bene)	104,913	108,000	114,539	6,539
230318	30302 Solid Waste Contract	35,402	36,635	47,831	11,196
230418	30302 Fire Protection	7,705	10,148	10,402	254

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ACCOUNTS		DESCRIPTION	[1] 2024-25 ACTUAL	[2] 2025-26 BUDGET	[3] 2026-2027 REQUESTED	[3] - [2] \$ CHANGE
230418	30304	Fire Pond	0	1,300	1,150	(150)
230518	30302	Ambulance Services	11,992	19,976	23,500	3,524
230618	30302	Street Lights	745	635	800	165
230818	30302	Polling Places (T2R5) Benedicta	1,500	1,500	1,600	100
231418	30302	Cemetery Decorations	244	350	350	0
232718	30302	S.A.R.S.B.	4,605	2,360	2,500	140
TOTAL	Benedicta		167,106	180,904	202,672	21,768
19	Silver Ridge					
230219	30302	Snow Contract for T2R5 (SR)	22,967	17,510	17,615	105
230319	30302	Solid Waste Contract	12,104	16,624	23,179	6,555
230419	30302	Fire Protection	3,614	4,938	5,061	123
230519	30302	Ambulance Services	7,311	9,680	12,500	2,820
230619	30302	Memorial Light	1,800	1,375	1,850	475
230819	30302	Polling Places T2R5 (Silver Ridge)	1,500	1,500	1,600	100
231419	30302	Cemetery Decorations	150	150	150	0
231419	30305	Cemetery Maintenance	3,800	4,200	4,000	(200)
TOTAL	Silver Ridge		53,244	55,977	65,955	9,978
20	T1R5 (Aroostook Road)					
230220	30302	Snow Contract for T1R5	42,198	44,000	44,762	762
TOTAL	T1R5		42,198	44,000	44,762	762
21	TAR2 (South of Linneus)					
230421	30302	Fire Protection	991	1,025	1,055	30
TOTAL	TAR2		991	1,025	1,055	30
22	Molunkus					

AROOSTOOK COUNTY COMMISSIONERS
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		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
230222	30302 Snow Contract for TAR5	26,194	30,635	27,786	(2,849)
230322	30302 Solid Waste Contract	13,073	13,500	14,414	914
230422	30302 Fire Protection	5,523	5,690	6,445	755
230522	30302 Ambulance Services	3,010	3,100	38,000	34,900
TOTAL	TAR5 (Molunkus)	47,800	52,925	86,645	33,720
24	Oxbow-North				
230224	30302 Snow Contract for Oxbow North	55,645	57,315	61,947	4,632
230324	30302 Solid Waste Contract	10,929	11,328	11,500	172
230424	30302 Fire Protection Contract	5,053	5,225	5,500	275
230524	30302 Ambulance Services	11,171	13,000	15,000	2,000
230824	30302 Polling Places for Oxbow	600	400	400	0
230924	31120 Recreation	4,782	3,200	3,200	0
231424	30302 Cemeteries Oxbow	1,500	900	1,500	600
231524	30302 Boat Landing Maint. Contract	0	2,000	3,000	1,000
TOTAL	Oxbow-North	89,680	93,368	102,047	8,679
25	Bancroft				
230225	30302 Snow Contract For Bancroft	89,959	93,000	93,000	0
230325	30302 Solid Waste Contract	16,901	17,682	18,600	918
230425	30302 Fire Protection	3,674	3,784	3,898	114
230525	30302 Ambulance Services	4,290	4,500	7,884	3,384
230625	30302 Street Lights	808	700	900	200
230825	30302 Polling Places for Bancroft	200	400	400	0
231425	30302 Cemetery Maintenance / Decorations	630	725	725	0

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		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
232725	30302 Septage Disposal	0	100	100	0
TOTAL	Bancroft	116,462	120,891	125,507	4,616
26	Cary Plantation				
230226	30302 Snow Removal	76,017	79,818	80,580	762
230426	30302 Fire Protection	15,386	16,100	16,905	805
230526	30302 Ambulance	23,695	24,767	26,000	1,233
230626	30302 Street Lights	1,375	1,300	1,500	200
230826	30302 Polling Places	2,000	2,000	2,000	0
230926	31120 Activities	0	100	100	0
231426	30302 Cemeteries	2,184	2,050	2,200	150
232726	30302 Septage Disposal	19	250	250	0
TOTAL	Cary Plantation	120,676	126,385	129,535	3,150
49	Roads/Bridge Maintenance				
230152	30302 Roads/Bridge Maintenance	230,648	210,000	231,000	21,000
TOTAL	Roads/Bridge Maintenance	230,648	210,000	231,000	21,000
51	Personnel Services				
2990	Public Safety Coordinator				
2299051	33109 Deputy Director EMA	46,516	49,886	49,886	0
2299051	34720 Medical Insurance	20,930	23,108	26,163	3,055
2299051	34721 Medicare/Fica	589	723	723	0
229951	34727 Maine PFML Tax	85	249	249	0
2299051	34724 Life Insurance	112	90	90	0
2299051	34735 MainePERS	4,605	5,088	5,088	0
2299051	34755 Workers Comp	1,590	1,832	1,832	0
TOTAL	Public Safety Coordinator	74,427	80,976	84,031	3,055
2991	E.M.A. Support Services				
2299151	33132 Support Services	23,087	24,025	24,025	0
2299151	34720 Medical Insurance	6,977	7,703	8,721	1,018

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ACCOUNTS		DESCRIPTION	[1] 2024-25 ACTUAL	[2] 2025-26 BUDGET	[3] 2026-2027 REQUESTED	[3] - [2] \$ CHANGE
2299151	34721	Medicare/Fica	309	348	348	0
2299151	34727	Maine PFML Tax	73	120	120	0
2299151	34724	Life Insurance	60	30	30	0
2299151	34735	MainePERS	2,369	2,451	2,451	0
2299151	34755	Workers Comp	530	882	882	0
2299151	34756	Performance Bonus	693	721	721	0
TOTAL	E.M.A. Support Service		34,098	36,280	37,298	1,018
2992	Deputy Patrol					
2299251	34800	Deputy Patrol County Contract	163,354	171,814	192,428	20,614
TOTAL	Deputy Patrol Personnel		163,354	171,814	192,428	20,614
3000	Public Works					
2300051	33100	UT Services Director	88,079	87,944	87,944	0
2300051	34720	Medical Insurance	21,848	30,810	34,884	4,074
2300051	34721	Medicare/Fica	1,593	1,275	1,275	0
2300051	34727	Maine PFML Tax	102	440	440	0
2300051	34724	Life Insurance	280	120	120	0
2300051	34735	MainePERS	10,427	8,970	8,970	0
2300051	34755	Workers Comp	3,011	3,230	3,230	0
2300051	34756	Performance Bonus	1,386	0	0	0
2300051	34755	Vacation/Sick Accrual	4,528	8,000	3,500	(4,500)
TOTAL	Public Works		131,254	140,789	140,363	(426)
2993	Community Outreach Planner					
2299351	33173	Planner Services	15,516	16,636	21,046	4,410
2299351	34720	Medical Insurance	4,973	2,164	6,221	4,057
2299351	34721	Medicare/Fica	208	241	305	64
2299351	34727	Maine PFML Tax	37	83	105	22
2299351	34724	Life Insurance	0	48	48	0
2299351	34735	MainePERS	1,536	1,697	2,147	450
2299351	34755	Workers Comp	119	90	113	23
TOTAL	Community Outreach Planner		22,389	20,959	29,985	9,026
TBD	Grant Writer					
TBD	TBD	Planner Services	0	0	14,504	14,504
TBD	34721	Medicare/Fica	0	0	1,110	1,110
TBD	34727	Maine PFML Tax	0	0	73	73
TBD	34755	Workers Comp	0	0	533	533

AROOSTOOK COUNTY COMMISSIONERS
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		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
TOTAL	Community Outreach Planner	0	0	16,220	16,220
TOTAL	Personnel Services	425,522	450,818	500,325	49,507
52	Contractual Services				
	Public Works				
2300052	34110 Meals	239	500	500	0
2300052	34115 Lodging	0	400	400	0
2300052	34205 Gas & Oil, Vehicle	3,188	6,700	4,000	(2,700)
2300052	34210 Repairs, Vehicle	507	900	1,000	100
2300052	34315 Telephone	722	600	725	125
2300052	34630 Equipment Maint	0	200	200	0
2300052	34633 Vehicle Insurance	950	950	950	0
2300052	34940 Training & Education	150	500	500	0
	Community Outreach Planner				
2299351	34105 Mileage/Gas	0	1,500	1,600	100
TOTAL	Contractual Services	5,756	12,250	9,875	(2,375)
53	Commodities				
2300053	35335 Office Equipment	0	350	350	0
2300053	35361 Field Equipment	174	350	350	0
2299351	35335 Office Equipment (Com. Planner)	0	150	150	0
2299351	35361 Field Equipment (Com. Planner)	0	150	150	0
TOTAL	Commodities	174	1,000	1,000	0
54	Capital Outlay				
240054	37001 Roads/Bridges	300,000	310,000	310,000	0
240054	37003 Pavement Resurface	50,000	60,000	250,000	190,000
240054	37006 E911 Program	500	500	800	300
240054	37007 Cemetery Improvements	1,000	1,000	1,000	0
240054	37008 Cross Lake Fire Bldg Improveme	10,000	10,000	10,000	0
240054	37009 Sinclair Transfer Station	500	500	500	0
240054	37010 Sinclair Fire Bldg Improvement	250,000	250,000	250,000	0
240054	37011 DECD Administration	250	250	250	0
240054	37016 Vehicle - PW	10,000	10,000	10,000	0
240054	37017 Connor Recreation Park	1,000	1,000	1,000	0
240054	37018 North Lakes Apparatus Rpl. Acct.	50,000	50,000	50,000	0
240054	37019 Computer	500	500	500	0
240054	37020 North Lakes Fire Equipment	14,000	14,000	14,000	0
240054	37021 Community Signs	2,000	2,000	2,000	0

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		[1]	[2]	[3]	[3] - [2]	
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE	
240054	37022	North Lakes Admin Vehicle Acct	8,000	10,000	10,000	0
240054	37023	Sinclair Senior Center	1,000	1,000	1,200	200
240054	37028	Madawaska Lake Bldg Imp.	10,000	10,000	10,000	0
240054	TBD	Davis Stream Culverts	0	0	125,000	125,000
240054	TBD	Disaster Fund	0	0	50,000	50,000
240054	34949	Contingency	0	3,355	0	(3,355)
TOTAL	Capital Outlay	708,750	734,105	1,096,250	362,145	
55	Miscellaneous					
231600	30302	Bread of Life Kitchen	850	850	850	0
231700	30302	St. John Valley Soil/Water	350	350	350	0
231800	30302	N.M.D.C.	11,663	11,758	11,500	(258)
232000	30302	So. Aroostook Soil/Water	200	200	200	0
232100	30302	Acadian Heritage Council	200	100	100	0
232400	30302	Animal Control	14,491	14,000	14,650	650
232600	30302	Long Lake Library	250	250	250	0
232600	30306	Sherman Public Library	250	250	250	0
232600	30307	Bancroft/Danforth Library	100	100	100	0
232600	30308	Oxbow Library	5,321	1,250	1,500	250
232600	30309	W.T. Hanson Memorial	350	350	350	0
232600	30310	Houlton Public Library	1,095	1,025	1,100	75
TOTAL	Miscellaneous	35,120	30,483	31,200	717	
3230	State City Programs					
232300	34960	AroostookCounty Action Program	327	327	327	0
232300	34961	Aroostook Mental Health	2,618	2,618	2,618	0
232300	34967	Charities of Maine	373	373	373	0
232300	34968	Northern Maine General	424	424	424	0
232300	34970	Aroostook Area Agency on Aging	1,000	1,000	1,000	0
232300	34971	Aroostook Council for Healthy Families	75	75	75	0
232300	34972	Hope and Justice Project	312	312	312	0
232300	34973	Shelter for the Homeless	312	312	312	0
232300	34974	Extension Association	4,031	4,031	4,031	0
232300	34976	Presque Isle International Airport	1,435	1,435	1,435	0
232300	34992	Bancroft Food Pantry	350	350	350	0
TOTAL	State City Programs	11,257	11,257	11,257	0	
57	Insurances					
233000	30302	Insurance	5,023	5,776	6,500	724
233000	34718	Volunteer Firefighters Ins	520	1,240	1,240	0

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		[1]	[2]	[3]	[3] - [2]
ACCOUNTS	DESCRIPTION	2024-25 ACTUAL	2025-26 BUDGET	2026-2027 REQUESTED	\$ CHANGE
TOTAL	Insurances	5,543	7,016	7,740	724
59	Administration Fees				
231200	30302 Administration Fees	139,055	145,351	175,731	30,380
60	Audit				
231500	30302 Auditing	5,000	5,000	8,000	3,000
67	Legal Fees				
233200	30302 Legal Fees	0	2,000	2,000	0
TOTAL	Administration Fees	144,055	152,351	185,731	33,380
61	Departmental Revenue				
2061	20201 Excise Taxes	581,676	425,000	450,000	25,000
2061	20203 Interest Income	89,311	20,000	35,000	15,000
2061	20205 Miscellaneous Revenue	2,900	1,500	1,500	0
2061	20208 Local Road Assistance	114,052	113,500	113,500	0
2061	20212 Penobscot County Revenue	11,771	11,500	11,500	0
TOTAL	Departmental Revenue	799,710	571,500	611,500	40,000
62	Taxes				
2062	20202 Taxes	2,332,958	2,480,883	2,878,848	397,965
TOTAL	Taxes	2,332,958	2,480,883	2,878,848	397,965
63	Surplus				
2063	22085 Surplus	0	0	200,000	200,000
TOTAL	Surplus	0	0	200,000	200,000
TOTAL	Unorganized Territories Expenses	2,944,485	3,052,383	3,690,348	637,965
TOTAL	Unorganized Territories Revenues	3,132,668	3,052,383	3,690,348	637,965
Surplus (Deficit)		188,183	0	0	0



**COUNTY OF AROOSTOOK
Commissioners' Office**

**Finance Director/Interim
County Administrator**

Dana L. Gendreau

County Commissioners

Paul J. Underwood - Chair
Presque Isle
District 2

William T. Dobbins
Houlton
District 1

Daniel V. Deveau
Cyr Plt.
District 3

144 Sweden St, Ste 1
Caribou, ME 04736
Ph: 207-493-3318
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MEMORANDUM

January 5, 2026

TO: County Commissioners and Finance Committee
FR: Dana L. Gendreau, Finance Director/Interim County Administrator
RE: 2026-2027 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 2026-2027 budget process.

Initial dept. budgets to County Administrator:	4:30pm – Monday, February 2, 2026
*Organizational Meeting of Finance Committee:	9:00am – Thursday, March 12, 2026
Administration Budget Work Sessions #1:	9:00am – Tuesday, March 17, 2026
Administration Budget Work Sessions #2:	9:00am – Thursday, March 19, 2026
County Commissioners' Budget Work Session #1:	9:00am – Tuesday, April 7, 2026
County Commissioners' Budget Work Session #2:	9:00am – Thursday, April 9, 2026
*Finance Committee's Budget Work Session:	9:00am – Tuesday, April 28, 2026
*Public Hearing:	4:30pm – Tuesday, May 12, 2026

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.

Sincerely,

Dana L. Gendreau
Finance Director/Interim County Administrator