

## MINUTES

### AROOSTOOK COUNTY FINANCE COMMITTEE ORGANIZATIONAL MEETING MARCH 12, 2026 – ADMINISTRATIVE HEARING ROOM – CARIBOU COURTHOUSE

#### PRESENT

Sue Powers, Chair, Finance Committee - Zoom  
Richard Fortier, Secretary, Finance Committee  
Nelson Jandreau, Finance Committee - Zoom  
Kai Libby, Finance Committee – Zoom  
Michael Greenlaw, Finance Committee  
Paul J. Underwood, Chair, County Commissioner - Zoom  
Daniel Deveau, County Commissioner  
Dana Gendreau, Interim County Administrator/Finance Director  
Leigh Smith, Treasurer - Zoom  
Tammy Pelletier, Operations Assistant

ART. 1. The meeting was called to order by Finance Committee Chair Sue Powers at 9:06 AM.

ART. 2. Motion by Nelson Jandreau and seconded by Richard Fortier to approve the Public Hearing minutes of May 14, 2025. So voted.

ART. 3. Motion by Nelson Jandreau and seconded by Michael Greenlaw to elect Sue Powers as Chair, Ryan Bushey as Vice Chair, and Richard Fortier as Secretary. So voted.

Chair Powers reviewed the current Finance Committee seats that have expiring terms in December 2026. 5 seats will be up for election; District 1 Area 1 (Kai Libby), District 2 Area 4 (Sue Powers), District 2 Area 5 (Donald Savage), District 2 Area 6 (Richard Fortier), District 3 Area 8 (Nelson Jandreau). Nomination papers will be sent to all members with expiring terms. These must be submitted to the Secretary of State by June 1<sup>st</sup>.

ART. 4. Motion by Richard Fortier and seconded by Nelson Jandreau to adopt the rules, procedure, and by-laws as written. So voted.

ART. 5. Interim County Administrator Dana Gendreau presented a financial overview of FY25 for the County, UT, and Jail funds. Budgets are all on track for the current FY26. Jail funding continues to be an issue due to flat funding from the state when all costs to run a jail have increased. Several bills are in the legislature that could change the funding amounts and formulas used by the state to distribute funding to County jails. As with most Counties, Aroostook is behind in our audits. Jail is current to June 2024; General Fund is current to December 2021 with 2022-2024 in process; UT is current to 2021 with 2022-2024 in process. The number of single audits has increased due to the amount of Federal funding being received and increases the workload on the County and the auditors.

- ART. 6. Interim County Administrator Dana Gendreau presented a preliminary overview of the budget requests for the Fiscal Year 2026-2027. Items of significance include General Fund increases for law enforcement staffing & operations; benefits; communications/safety, and fleet management. UT budget has already been sent to the state in January due to their filing requirements. The budget included significant increases for ambulance and fire contracts.
- ART. 7. Sue Powers reviewed the upcoming meeting dates for budget work sessions and the Public Hearing. Finance Committee members are encouraged to attend the work sessions on April 7 and April 9; and are required to attend the work session on April 28 and the Public Hearing on May 12.
- ART. 8. Ms. Dana Gendreau presented an update regarding outside agency requests. One meeting of the subcommittee was held in August 2025. The committee determined which agencies the County was statutorily required to fund and which agencies were regional versus County-wide. No further action was taken by the subcommittee. Several outside agencies, along with the Aroostook Town Managers Association, have requested that some requests for funding go to the County, versus to the individual towns. Ms. Gendreau will be scheduling a time for those agencies to meet with the Commissioners to discuss further.
- ART. 9. Other Business:  
Commissioner Deveau commented that we must educate the public on what the County is doing with regard to the budget and how funds are allocated and spent.
- ART. 10. Motion by Nelson Jandreau and seconded by Richard Fortier to adjourn at 10:07 AM. So voted.

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Richard Fortier, Secretary Finance Committee



**COUNTY OF AROOSTOOK**  
**Commissioners' Office**

**Interim County Administrator**  
**Finance Director**

Dana L. Gendreau

**County Commissioners**

Paul J. Underwood - Chair  
Presque Isle  
District 2

William T. Dobbins  
Houlton  
District 1

Daniel V. Deveau  
Cyr Ptt.  
District 3

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## MEMORANDUM

TO: Aroostook County Finance Committee

FR: Dana L. Gendreau, Interim County Administrator

RE: Proposed FY 2026-2027 Budget

DT: April 19, 2026

Dear Members of the Finance Committee:

Following meetings with County department heads, the County Commissioners and Administration have refined the budget proposal to reflect operational needs, fiscal pressures, and strategic adjustments identified during the budget development process. Enclosed please find the FY 2026-2027 County Commissioners' recommended budgets for the General Fund, Jail Fund, and Unorganized Territories Fund for your review and consideration.

This proposed budget reflects a continued commitment to responsible financial management, balancing mandated services and operational demands while seeking to minimize the impact on taxpayers. The budget incorporates several significant cost pressures, including projected increases in health insurance, property and casualty insurance, fuel costs, and public safety operations, while also accounting for uncertainty in certain revenue sources, particularly within the Jail Fund.

The proposed General Fund expense and departmental revenue budget reflects increases of 8.34% and 10.89%, respectively, over last year's approved budget. The increases are driven by several factors detailed in the accompanying budget overview provided.

The proposed Jail Fund expense and departmental revenue budget reflects changes of 10.88% and (13.86%), respectively, compared to last year's approved budget. Jail revenue remains a significant area of concern due to the uncertainty of State funding, as it is based on prisoner bed day calculations, which can fluctuate and are not a fixed or predictable revenue source.

LD 2232 was introduced to increase State funding for county jail operations, address rising costs, and alleviate pressure on local property taxes. The legislation represented a significant effort to improve the long-term funding structure for county jails. Unfortunately, it did not pass during this session; however, the



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County will continue to advocate for the importance of a more sustainable and predictable State funding model.

As you know, the Unorganized Territory Fund, is separate and distinct from the other two funds and is not part of the County budget or tax commitment. The primary increases for FY 2026-2027 are reflected in capital outlay, including pavement resurfacing, culvert project, and the establishment of a new disaster reserve fund. Additional increases are reflected in public safety, including ambulance service contracts, as well as snow removal, solid waste, and other municipal services that each County is required to provide to residents and taxpayers of the UT.

This budget has been sent to the Fiscal Administrator of the UT within the Maine Department of Audit and has recently been approved at the Taxation Committee as part of the overall Municipal Cost Component (MCC).

Overall, these budgets represent the result of a thorough review process and reflect the shared efforts of County Commissioners, Administration, and Department Heads to present a balanced and responsible financial plan for the coming fiscal year. I appreciate the Finance Committee's time and consideration and look forward to discussing the proposal with you at the April 28 budget meeting.

Respectfully submitted,

*Dana Gendreau*

Dana Gendreau  
Interim County Administrator | Finance Director

**OVERVIEW OF THE 2026-2027 COUNTY BUDGETS**  
**APRIL 28, 2026 at 9:00 am: CARIBOU COURTHOUSE**  
**FINANCE COMMITTEE BUDGET MEETING**

The 2026-2027 budget is now at the final draft in the budget development process for county operations. The County Commissioners and County Administration have met with each of the Department Heads to discuss their proposals. Following these meetings, the County Commissioners and County Administration have developed a final budget proposal to be presented to the Finance Committee on April 28, 2026, for their consideration followed by a budget hearing on May 12, 2026.

Below is an overview of the current budget as developed by the County Commissioners and Administration.

The budget includes a cost-of-living adjustment (COLA) for non-union employees in accordance with the County salary policy, based on the CPI-W, which was calculated at 2.571%. The COLA is proposed to be implemented on July 1, 2026, at a cost of \$81,566. To help offset this increase, the budget incorporates savings achieved through strategic and responsible management, including reduced Maine Paid Family Leave costs through the private insurance option, transitioning to a new life insurance vendor providing equivalent coverage at a lower cost, and a significant reduction in workers' compensation expenses resulting from improved safety practices and participation in a workplace safety incentive program. Together, these savings generated a personnel cost offset of \$89,316.

The budget includes a projected amount for health insurance for covered employees. Our health insurance rates are only finalized by the Health Trust in the fall of every year. For the FY 2026-2027 budget, current rates are used for the first half and a proposed placeholder of a 10% premium increase for the second half.

The budget includes a projected increase for property and casualty insurance for building, property and equipment coverage. For the FY 2026-2027 budget, we are proposing a 20% increase in this coverage.

In all departments where heating fuel is budgeted, the per gallon assumption has been increased from the original proposal of \$2.80 to \$3.20 for larger tanks, reflecting bulk delivery savings and to \$4.00 for smaller tanks, in response to recent world events and the unpredictability in energy markets.

The largest and recurring concern remains our Jail Budget and the level of funding required to maintain compliance with state mandated operational requirements and to safeguard the health, welfare, and safety of all individuals in custody as well as employees. The proposed Jail budget reflects an overall expenditure increase of 10.88%, while projected revenues have declined by 13.86%, primarily due to reduction in community corrections funding and supplemental funding. While there have been significant legislative efforts to increase overall jail funding and revise the distribution methodology to provide counties with a more predictable and sustainable funding structure, those efforts did not result in meaningful changes during the legislative session. As a result, the proposed budget reflects the ongoing need to balance rising operational costs with available funding sources while continuing to support mandated services and operational stability.

The following is a summary of changes made in each department as a result of the meetings held over the last several weeks since your initial Finance Committee Organizational Meeting on March 12, 2026.

### **General Fund Budget FY 2026-2027**

#### **Emergency Management Agency**

- Salary and benefit changes based on salary scale
- Minor increases in utilities
- Minor increase in radio repair due to tower system maintenance
- Minor increases in supplies/software updates

#### **District Attorney**

- Salary and benefit changes based on salary scale and changes in personnel
- Increase in outside agency rates for the reconciling of Extradition and Restitution accounts
- Increase \$10,995 in computer consulting MEDATS contract (DA technical support contract) Computer Consulting fully funded in 26-27. Previous year was only 10.5 months.
- Reduction in computer maintenance/software as costs are captured in MEDATS line
- Reduction in postage based on usage
- Reduction in victim court dog program

#### **Administration**

- Salary and benefit changes based on salary scale and changes in personnel
- Increase in mileage due to projected increase in meetings due to jail and charter review and increased activity by Commissioners

- Increase in gas/oil due to usage by new county administrator networking in person
- Increase in equipment maintenance due to new software Revver for onboarding HR
- Minor increase in telephone/dues/postage based on usage and rate increase
- Increase in office supplies to account for usage for all departments:  
Administration/Finance/Human Resources

### **Information Technology**

- Salary and benefit changes based on salary scale
- Increase in email system license fee based on usage
- Decrease website/SSL certificate due to account review and usage

### **New Jail Facilitation**

- Redirecting position from employee based to contractual employment based on need

### **Superior Court Building**

- Increase \$7,000 in electricity based on usage and fee increase
- Minor increase in sewer based on Houlton rate increase
- Minor reduction in elevator expense due to one-time repair
- Increase in heating maintenance contract
- Increase \$20,000 in fuel cost to \$3.32/gal due to recent world events which took place after department head submitted requested budget

### **Houlton Building Complex**

- Salary and benefit changes based on salary scale
- Decrease in telephone based on usage
- Decrease in grounds/snow removal based on contract
- Decrease in electrical based on usage
- Increase in rubbish removal as price increases every January
- Decrease in tools based on need

### **Sheriff's Office Building**

- Increase in electricity based on vendor rate increase
- Minor increase in sewer/elevators and heating maintenance contract
- Increase \$2,900 in fuel cost to \$4/gal due to recent world events which took place after department head submitted requested budget and reduced gallon usage from 6,100 to 5,000 based on usage

### **Caribou Courthouse**

- Salary and benefit changes based on salary scale
- Decrease in mileage due to usage

- Increase in sprinkler test to account for test mandates
- Increase in grounds/snow removal to account for snowplow/summer clean up and lawn treatment
- Increase in building maintenance due to usage
- Increase in Heating Maintenance due to vendor rate increase
- Reduction of \$75,000 in HVAC operational expense as project has been reclassified to capital project in the amount of \$52,000.
- Increase \$5,980 in fuel cost to \$3.32/gal due to recent world events which took place after department head submitted requested budget.
- Increase in cleaning supplies due to usage/building activity

#### **Fort Kent Registry Building**

- Minor department changes based on usage

#### **Jail Building**

- Increase \$9,210 in electricity due to usage and rate as facility runs 24/7 thus a large impact
- Increase in propane cost due to recent world events which took place after department head submitted requested budget / kitchen runs 100% on propane
- Increase \$13,000 in sewer due to maintenance of system
- Decrease in water due to consumption/billings
- Increase in heating maintenance: 3 building service contracts
- Minor decreases in hood contract/fire alarm/generator contract

#### **Registry of Deeds South**

- Salary and benefit changes based on salary scale
- Minor increase in mileage, meals and lodging
- Decrease in postage, no longer mailing copies to towns
- Increase in training and education due to convention and MRODA

#### **Registry of Deeds North**

- Salary and benefit changes based on salary scale
- Minor increase in telephone and deeds software
- Minor decrease in postage due to usage

#### **Registry of Probate**

- Salary and benefit changes based on salary scale
- Increase in judge's conference as the judge is planning to attend conference this year

### **Maine Drug Enforcement Agency**

- **NO CHANGES NOTED** – this department is a 100% pass through department. The County currently sponsors 3 agents and is reimbursed monthly by the State of Maine. You will see the offset in the income section.

### **Law Enforcement**

- Salary and benefit changes based on salary scale and bargaining units
- Minor increase in postage due to postage price and usage
- Increase in training and education for staff as rates increased approximately 44%
- Increase in ammunition based on cost and usage

### **Fire Marshall**

- Minor increase in training supplies

### **Enterprise Fleet Management**

- Increase \$88,360 as we continue to transition the county fleet to a managed fleet service (2<sup>nd</sup> year)

### **Audit**

- **NO CHANGES NOTED**

### **Wide Area Network**

- Account eliminated and reallocated to new IT Department

### **Employee Benefits**

- Large increase primarily due to the County being self-funded for unemployment and the approval of an unemployment claim

### **Copiers**

- Increase due to new leases and usage

### **State/City/Municipal Programs**

- Primarily flat fund department however discussion to be had with Finance Committee on the future funding amounts of agencies

### **Insurance**

- Increase due to anticipated increase in property and casualty insurance

## Capital

Capital increased \$23,850 over previous year due to the following:

- **EMA:** net activity of changes resulting in a reduction of \$600 from previous year.
- **District Attorney:** net activity resulting in a reduction of \$500 from previous year however it does account for office renovation funds as the County is gaining an ADA in July 2026 (position paid by the State of Maine) for a drug court.
- **Administration:** net decrease of \$6,800 overall. Decrease in vehicles due to enterprise fleet management program as well as a reduction in economic development. Increase in Computer Software for the scanning of all HR files and online system for employees onboarding.
- **Superior Court Capital:** net decrease by \$24,000 to offset necessary increases in operating budget.
- **Houlton Building:** net increase of \$4,500 due to new tractor capital item request.
- **Caribou Courthouse:** net increase of \$ 66,250 attributed to rubber roof capital project/exterior painting/windows/facility software as well as the reclass of HVAC operating expense to capital of \$52,000 as mentioned above.
- **Jail Building Capital:** net decrease of \$4,000 due various changes in capital projects put on hold due to new jail project.
- **Registry of Deeds South:** reduction of \$4,000
- **Registry of Deeds South:** reduction of \$8,000
- **Law Enforcement:** net increase by \$11,500 for body camera replacements as well as update to records management system. Vehicle capital reduction for this year of \$100,000 as we move towards enterprise fleet management.
- **Telecommunications:** reduction of \$10,500

## PSAP

- Contractual Increase for PSAP service with Penobscot County of 3% as well as contract terming and RFP to be completed in Fall of 2026.

## Contingent Account

- Request of \$55,000 to fully fund at the statutory limit of \$100,000.

## Website

- Account eliminated and reallocated to new IT Department

## MCCA Convention / GASB 75 Report / Personnel Services

- **NO CHANGES NOTED**

**Departmental Revenue:** net increase of \$224,615 over previous year.

- \$10,000 increase in District/Superior Court rent.
- \$5,000 increase in Ankle Monitoring program.
- \$30,380 increase in Administration revenue for UT services.
- \$3,500 increase in Law Enforcement revenue for administration of outside employment.
- \$29,860 increase in Dispatch revenue contracts.
- \$20,614 increase in UT Deputy Patrol contract.
- \$25,000 increase in Interest Income realized by higher interest rates for cash on hand.
- \$300,000 used as Transfer in from Fund Balance.

### **Jail Fund Budget FY 2026-2027**

- Salary and benefit changes based on salary scale and bargaining units.
- Increased overtime and part-time wages to account for staff coverage.
- Medical insurance increase based on 100% filled position and estimated 10% increase in premium. Also, higher projected costs associated with changes in staffing and employee health plan selections.
- Increase in medical provider contract of 5%.
- Inmate programs no longer funded via inmate benefit account due to federal statute rules requiring the cost be paid out of operations.
- Increase in lodging due to employees in the academy are no longer allowed in academy residency, hotels are needed for housing.
- Reduction in vehicle expenses due to enterprise fleet management.
- Increase in property/vehicle liability insurance using actual amount on billing.
- Increase in training and education due to rate increase of 44%.
- New Line: Jail Records Management due to FCC ruling on charging for inmate phone calls as we can no longer count on the Inmate Benefit Account to cover this cost.
- New Line: Live Scan Service Agreement service coverage for the body scanner.
- Increase in food service contract based on cost and inmate population.
- Increase in inmate supplies based on usage.
- Increase in capital to reflect equipment purchase radios/chairs/computer servers.
- The budget reflects a reduction in revenue based on the assumption that community corrections supplemental funding has not been approved legislatively as of this date.

### **Unorganized Territory Budget FY 2026-2027**

- **NO CHANGES NOTED**



# County of Aroostook

Proposed Budget

General Fund

2026-2027

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|              |  | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]     |
|--------------|--|---------------------|------------------------------|------------------------|--------------------------|---------------|
| ACCOUNTS     | DESCRIPTION  | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE  |
| <b>1010</b>  | <b>Emergency Management</b>                        |                     |                              |                        |                          |               |
| 51           | Personnel Services                                 |                     |                              |                        |                          |               |
| 1101051      | 33103 Emergency Management Director                | 67,412              | 67,455                       | 67,551                 | 68,568                   | 1,113         |
| 1101051      | 33109 Deputy Director EMA                          | 14,885              | 14,908                       | 15,439                 | 15,673                   | 765           |
| 1101051      | 33134 Planner                                      | 40,109              | 45,585                       | 47,661                 | 48,601                   | 3,016         |
| 1101051      | 33141 Custodian                                    | 5,199               | 5,658                        | 5,859                  | 5,949                    | 291           |
| 1101051      | 33166 Director of EMA Grant                        | 1,847               | 1,848                        | 1,851                  | 1,879                    | 31            |
| 1101051      | 33167 Dep. Director EMA Grant                      | 620                 | 621                          | 643                    | 653                      | 32            |
| 1101051      | 33168 Planning Associate Grant                     | 2,057               | 2,426                        | 2,513                  | 2,552                    | 126           |
| 1101051      | 33169 Planning Associate Grant II                  | 9,256               | 12,642                       | 12,642                 | 12,642                   | -             |
| 1101051      | 33173 Community Planner                            | 23,273              | 29,902                       | 30,968                 | 31,450                   | 1,548         |
| 1101051      | 34719 Health Insurance Stipend                     | 362                 | 1,236                        | 1,236                  | 1,236                    | -             |
| 1101051      | 34720 Medical Insurance                            | 47,807              | 52,781                       | 59,766                 | 59,114                   | 6,333         |
| 1101051      | 34721 Medicare/Fica                                | 2,205               | 2,668                        | 2,727                  | 2,769                    | 101           |
| 1101051      | 34727 Maine PFML Tax                               | 403                 | 920                          | 940                    | 535                      | (385)         |
| 1101051      | 34724 Life Insurance                               | 293                 | 312                          | 312                    | 131                      | (181)         |
| 1101051      | 34735 MainePERS                                    | 16,465              | 18,769                       | 19,186                 | 19,478                   | 709           |
| 1101051      | 34755 Workers Comp                                 | 2,927               | 3,650                        | 3,690                  | 3,152                    | (498)         |
| 1101051      | 34756 Performance Bonus                            | 2,079               | 1,733                        | 1,735                  | 1,761                    | 28            |
| <b>TOTAL</b> | <b>Personnel Services</b>                          | <b>237,200</b>      | <b>263,114</b>               | <b>274,719</b>         | <b>276,143</b>           | <b>13,029</b> |
| 52           | Contractual Services                               |                     |                              |                        |                          |               |
| 1101052      | 34105 Mileage                                      | -                   | 500                          | 500                    | 500                      | -             |
| 1101052      | 34110 Meals  | 626                 | 1,000                        | 1,000                  | 1,000                    | -             |
| 1101052      | 34115 Lodging                                      | 930                 | 1,800                        | 2,000                  | 2,000                    | 200           |
| 1101052      | 34205 Gas & Oil, Vehicle                           | 2,300               | 3,000                        | 3,000                  | 3,000                    | -             |
| 1101052      | 34210 Repairs, Vehicle                             | 985                 | 800                          | 800                    | 800                      | -             |
| 1101052      | 34305 Electricity                                  | 4,488               | 4,000                        | 4,300                  | 4,300                    | 300           |
| 1101052      | 34310 Sewer  | 273                 | 400                          | 400                    | 400                      | -             |
| 1101052      | 34311 Water  | 276                 | 400                          | 400                    | 400                      | -             |
| 1101052      | 34315 Telephone                                    | 1,886               | 2,500                        | 2,700                  | 2,700                    | 200           |
| 1101052      | 34610 Building Maintenance                         | 1,033               | 1,500                        | 1,500                  | 1,500                    | -             |
| 1101052      | 34630 Equipment Maintenance                        | 872                 | 600                          | 600                    | 600                      | -             |
| 1101052      | 34635 Heating Maintenance                          | 168                 | 200                          | 200                    | 200                      | -             |
| 1101052      | 34657 Radio Installation/Repair                    | 558                 | 300                          | 1,000                  | 1,000                    | 700           |
| 1101052      | 34820 Dues   | 289                 | 450                          | 450                    | 450                      | -             |
| 1101052      | 34835 Postage                                      | -                   | 300                          | 300                    | 300                      | -             |
| 1101052      | 34940 Training & Education                         | 675                 | 1,200                        | 1,200                  | 1,200                    | -             |
| 1101052      | 34942 Volunteer Support                            | 1,259               | 1,500                        | 1,500                  | 1,500                    | -             |
| 1101052      | 34943 Conferences                                  | -                   | -                            | -                      | -                        | -             |
| 1101052      | 34953 Satellite Internet                           | -                   | 1,440                        | 1,440                  | 1,440                    | -             |
| 1101052      | 34954 River Gauges                                 | -                   | 5,000                        | 5,000                  | 5,000                    | -             |
| <b>TOTAL</b> | <b>Contractual Services</b>                        | <b>16,618</b>       | <b>26,890</b>                | <b>28,290</b>          | <b>28,290</b>            | <b>1,400</b>  |
| 53           | Commodities  |                     |                              |                        |                          |               |
| 1101053      | 35205 Fuel   | 1,479               | 3,500                        | 3,500                  | 3,500                    | -             |
| 1101053      | 35315 Cleaning Supplies                            | 28                  | 200                          | 200                    | 200                      | -             |
| 1101053      | 35335 Office Supplies                              | 3,913               | 3,500                        | 4,000                  | 4,000                    | 500           |
| 1101053      | 37210 Software Updates                             | 2,044               | 2,100                        | 2,500                  | 2,500                    | 400           |
| <b>TOTAL</b> | <b>Commodities</b>                                 | <b>7,464</b>        | <b>9,300</b>                 | <b>10,200</b>          | <b>10,200</b>            | <b>900</b>    |
| <b>TOTAL</b> | <b>Emergency Management</b>                        | <b>261,282</b>      | <b>299,304</b>               | <b>313,209</b>         | <b>314,633</b>           | <b>15,329</b> |
| <b>1015</b>  | <b>District Attorney</b>                           |                     |                              |                        |                          |               |
| 51           | Personnel Services                                 |                     |                              |                        |                          |               |
| 1101551      | 33121 Legal Assistant - Caribou                    | 51,453              | 62,213                       | 64,431                 | 65,416                   | 3,203         |
| 1101551      | 33129 Legal Assistant/Office Coordinator - Caribou | 58,017              | 66,955                       | 67,652                 | 68,682                   | 1,727         |
| 1101551      | 33122 Legal Assistant - PI                         | 54,843              | 63,773                       | 64,436                 | 65,416                   | 1,643         |
| 1101551      | 33171 Legal Assistant - PI                         | 55,253              | 63,773                       | 64,436                 | 65,416                   | 1,643         |
| 1101551      | 33123 Legal Assistant - Houlton                    | 52,332              | 53,643                       | 49,115                 | 49,859                   | (3,784)       |
| 1101551      | TBA Intern Stipend                                 | -                   | -                            | -                      | -                        | -             |
| 1101551      | 33135 Policy & Treatment Recovery Coordinator      | 15,955              | 59,176                       | 61,286                 | 62,234                   | 3,058         |
| 1101551      | 34022 Victim Witness Advocates                     | 147,164             | 179,920                      | 184,645                | 187,474                  | 7,554         |
| 1101551      | TBA Overtime                                       | -                   | -                            | -                      | -                        | -             |

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|              |                             | [1]                               | [2]                          | [3]                    | [4]                      | [4] - [2]     |          |
|--------------|-----------------------------|-----------------------------------|------------------------------|------------------------|--------------------------|---------------|----------|
| ACCOUNTS     | DESCRIPTION                 | 2024-2025<br>ACTUAL               | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE  |          |
| 1101551      | 34719                       | Health Insurance Stipend          | 4,535                        | 3,988                  | 3,770                    | 3,770         | (218)    |
| 1101551      | 34720                       | Medical Insurance                 | 153,231                      | 210,683                | 244,608                  | 207,437       | (3,246)  |
| 1101551      | 34721                       | Medicare/Fica                     | 5,801                        | 8,120                  | 9,038                    | 8,337         | 217      |
| 1101551      | 34727                       | Maine PFML Tax                    | 1,050                        | 2,800                  | 3,116                    | 1,610         | (1,190)  |
| 1101551      | 34724                       | Life Insurance                    | 921                          | 1,080                  | 1,200                    | 454           | (626)    |
| 1101551      | 34735                       | MainePERS                         | 43,733                       | 57,118                 | 63,575                   | 58,647        | 1,529    |
| 1101551      | 34755                       | Workers Comp                      | 1,349                        | 2,822                  | 3,141                    | 2,439         | (383)    |
| 1101551      | 34756                       | Performance Bonus                 | 6,717                        | 6,536                  | 6,604                    | 6,705         | 169      |
| <b>TOTAL</b> | <b>Personnel Services</b>   | <b>652,353</b>                    | <b>842,600</b>               | <b>891,053</b>         | <b>853,896</b>           | <b>11,296</b> |          |
| 52           | Contractual Services        |                                   |                              |                        |                          |               |          |
| 1101552      | 34005                       | Accounting & Auditing             | 11,340                       | 8,000                  | 9,000                    | 9,000         | 1,000    |
| 1101552      | 34022                       | Victim Advocate Expenses          | 7,428                        | 4,000                  | 5,000                    | 4,000         | -        |
| 1101552      | 34025                       | Lab Tests                         | -                            | 2,500                  | 2,500                    | 2,500         | -        |
| 1101552      | 34105                       | Mileage                           | 12,654                       | 18,000                 | 18,000                   | 18,000        | -        |
| 1101552      | 34110                       | Meals                             | 1,994                        | 4,000                  | 5,000                    | 4,000         | -        |
| 1101552      | 34115                       | Lodging                           | 9,126                        | 12,500                 | 14,000                   | 12,500        | -        |
| 1101552      | 34315                       | Telephone                         | 6,811                        | 8,919                  | 8,919                    | 8,500         | (419)    |
| 1101552      | 34410                       | Office Rent                       | 7,176                        | 7,200                  | 7,200                    | 7,200         | -        |
| 1101552      | 34630                       | Equipment Maintenance             | 3,245                        | 8,000                  | 10,000                   | 8,000         | -        |
| 1101552      | 34631                       | Computer Consulting: MEDATS       | 24,478                       | 64,381                 | 75,376                   | 75,376        | 10,995   |
| 1101552      | 34722                       | Liability Insurance               | -                            | 1,200                  | 1,500                    | 1,500         | 300      |
| 1101552      | 34732                       | Computer Maint/Software           | 1,188                        | 7,000                  | 8,500                    | 4,000         | (3,000)  |
| 1101552      | 34820                       | Dues                              | 4,549                        | 5,000                  | 6,500                    | 5,000         | -        |
| 1101552      | 34835                       | Postage                           | 3,905                        | 3,000                  | 2,000                    | 2,000         | (1,000)  |
| 1101552      | 34840                       | Printing                          | -                            | 500                    | 500                      | 500           | -        |
| 1101552      | 34905                       | Criminal Investigation            | 239                          | 5,000                  | 5,000                    | 5,000         | -        |
| 1101552      | 34925                       | Witness Fees                      | 3,813                        | 7,500                  | 7,500                    | 7,500         | -        |
| 1101552      | 34935                       | Ankle Monitor Program             | 1,230                        | 4,000                  | 4,000                    | 4,000         | -        |
| 1101552      | 34936                       | Academy Programming               | 39                           | 2,500                  | 2,500                    | 2,500         | -        |
| 1101552      | 34940                       | Training & Education              | 4,464                        | 10,000                 | 12,500                   | 10,000        | -        |
| 1101552      | 33213                       | Victim Court Dog Program          | 2,276                        | 3,000                  | 3,000                    | -             | (3,000)  |
| 1101552      | 34937                       | Discovery Portal / Sharefile      | -                            | 4,000                  | 5,000                    | 4,500         | 500      |
| <b>TOTAL</b> | <b>Contractual Services</b> | <b>105,956</b>                    | <b>190,200</b>               | <b>213,495</b>         | <b>195,576</b>           | <b>5,376</b>  |          |
| 53           | Commodities                 |                                   |                              |                        |                          |               |          |
| 1101553      | 35335                       | Office Supplies                   | 6,760                        | 6,000                  | 8,000                    | 6,000         | -        |
| 1101553      | 35505                       | Books & Periodicals               | 3,733                        | 7,500                  | 9,000                    | 7,500         | -        |
| <b>TOTAL</b> | <b>Commodities</b>          | <b>10,493</b>                     | <b>13,500</b>                | <b>17,000</b>          | <b>13,500</b>            | <b>-</b>      |          |
| <b>TOTAL</b> | <b>District Attorney</b>    | <b>768,801</b>                    | <b>1,046,300</b>             | <b>1,121,548</b>       | <b>1,062,972</b>         | <b>16,672</b> |          |
| 1020         | Administration              |                                   |                              |                        |                          |               |          |
| 51           | Personnel Services          |                                   |                              |                        |                          |               |          |
| 1102051      | 33101                       | County Commissioners              | 56,595                       | 50,672                 | 60,098                   | 61,008        | 10,336   |
| 1102051      | 33102                       | County Treasurer                  | 6,134                        | 6,304                  | 6,370                    | 6,466         | 162      |
| 1102051      | 33110                       | County Administrator              | 117,792                      | 124,812                | 125,000                  | 120,000       | (4,812)  |
| 1102051      | 33120                       | Finance Director/Deputy Treasurer | 100,011                      | 110,805                | 111,957                  | 113,654       | 2,849    |
| 1102051      | 33175                       | Operations Assistant              | 53,082                       | 60,653                 | 62,816                   | 68,682        | 8,029    |
| 1102051      | 33124                       | AP/Payroll Specialist             | 58,017                       | 66,955                 | 62,816                   | 65,375        | (1,580)  |
| 1102051      | 33126                       | Human Resources Director          | 61,461                       | 86,861                 | 89,958                   | 91,322        | 4,461    |
| 1102051      | 33176                       | Human Resources Specialist        | 63,599                       | 66,955                 | 67,652                   | 68,682        | 1,727    |
| 1102051      | 34719                       | Health Insurance Stipend          | 4,102                        | 5,791                  | 5,791                    | 5,791         | -        |
| 1102051      | 34720                       | Medical Insurance                 | 186,781                      | 224,258                | 232,787                  | 221,623       | (2,635)  |
| 1102051      | 34721                       | Medicare/Fica                     | 8,050                        | 9,054                  | 8,656                    | 8,780         | (274)    |
| 1102051      | 34727                       | Maine PFML Tax                    | 1,242                        | 3,122                  | 2,985                    | 1,696         | (1,426)  |
| 1102051      | 34724                       | Life Insurance                    | 765                          | 1,320                  | 1,200                    | 504           | (816)    |
| 1102051      | 34735                       | MainePERS                         | 55,766                       | 67,648                 | 55,690                   | 56,497        | (11,151) |
| 1102051      | 34755                       | Workers Comp                      | 1,806                        | 6,021                  | 4,938                    | 4,215         | (1,806)  |
| 1102051      | 34756                       | Performance Bonus                 | 7,641                        | 6,118                  | 4,490                    | 4,558         | (1,560)  |
| <b>TOTAL</b> | <b>Personnel Services</b>   | <b>782,846</b>                    | <b>897,349</b>               | <b>903,204</b>         | <b>898,853</b>           | <b>1,504</b>  |          |
| 52           | Contractual Services        |                                   |                              |                        |                          |               |          |
| 1102052      | 34105                       | Mileage                           | 9,044                        | 10,000                 | 12,500                   | 12,500        | 2,500    |

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|              |                               | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]       |
|--------------|-------------------------------|---------------------|------------------------------|------------------------|--------------------------|-----------------|
| ACCOUNTS     | DESCRIPTION                   | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE    |
| 1102052      | 34110 Meals                   | 8,096               | 8,250                        | 9,500                  | 8,250                    | -               |
| 1102052      | 34115 Lodging                 | 6,578               | 7,500                        | 8,000                  | 7,500                    | -               |
| 1102052      | 34205 Gas & Oil Vehicle       | 9,581               | 12,000                       | 13,000                 | 13,000                   | 1,000           |
| 1102052      | 34210 Repairs Vehicle         | 2,101               | 5,000                        | 5,000                  | 5,000                    | -               |
| 1102052      | 34315 Telephone               | 3,347               | 5,730                        | 6,000                  | 6,000                    | 270             |
| 1102052      | 34630 Equipment Maintenance   | 23,261              | 25,200                       | 30,000                 | 30,000                   | 4,800           |
| 1102052      | 34820 Dues                    | 14,879              | 17,500                       | 18,000                 | 18,000                   | 500             |
| 1102052      | 34835 Postage                 | 4,214               | 4,250                        | 5,000                  | 5,000                    | 750             |
| 1102052      | 34940 Training & Education    | 3,527               | 4,500                        | 5,000                  | 5,000                    | 500             |
| <b>TOTAL</b> | <b>Contractual Services</b>   | <b>84,628</b>       | <b>99,930</b>                | <b>112,000</b>         | <b>110,250</b>           | <b>10,320</b>   |
| 53           | Commodities                   |                     |                              |                        |                          |                 |
| 1102053      | 35335 Office Supplies         | 5,400               | 5,300                        | 6,500                  | 6,500                    | 1,200           |
| <b>TOTAL</b> | <b>Commodities</b>            | <b>5,400</b>        | <b>5,300</b>                 | <b>6,500</b>           | <b>6,500</b>             | <b>1,200</b>    |
| <b>TOTAL</b> | <b>Administration</b>         | <b>872,873</b>      | <b>1,002,579</b>             | <b>1,021,704</b>       | <b>1,015,603</b>         | <b>13,024</b>   |
| <b>1024</b>  | <b>Information Technology</b> |                     |                              |                        |                          |                 |
| 51           | Personnel Services            |                     |                              |                        |                          |                 |
| 1102451      | 33179 IT Director             | 21,288              | 46,426                       | 48,081                 | 48,810                   | 2,384           |
| 1102451      | 34720 Medical Insurance       | 16,980              | 30,807                       | 34,884                 | 34,503                   | 3,696           |
| 1102451      | 34721 Medicare/Fica           | 247                 | 673                          | 697                    | 708                      | 35              |
| 1102451      | 34727 Maine PFML Tax          | 107                 | 232                          | 240                    | 137                      | (95)            |
| 1102451      | 34724 Life Insurance          | 47                  | 120                          | 120                    | 50                       | (70)            |
| 1102451      | 34735 MainePERS               | 2,107               | 4,735                        | 4,904                  | 4,979                    | 244             |
| 1102451      | 34755 Workers Comp            | 131                 | 234                          | 242                    | 207                      | (27)            |
| <b>TOTAL</b> | <b>Personnel Services</b>     | <b>40,908</b>       | <b>83,227</b>                | <b>89,168</b>          | <b>89,394</b>            | <b>6,167</b>    |
| 52           | Contractual Services          |                     |                              |                        |                          |                 |
| 1102452      | 34105 Mileage                 | 764                 | 3,000                        | 3,000                  | 3,000                    | -               |
| 1102452      | 34314 Email System            | -                   | 24,000                       | 25,000                 | 27,000                   | 3,000           |
| 1102452      | 34316 Wide Area Network (WAN) | -                   | 112,000                      | 112,000                | 112,000                  | -               |
| 1102452      | 34982 Website/SSL Certificate | -                   | 5,800                        | 5,800                  | 3,000                    | (2,800)         |
| <b>TOTAL</b> | <b>Contractual Services</b>   | <b>764</b>          | <b>144,800</b>               | <b>145,800</b>         | <b>145,000</b>           | <b>200</b>      |
| 53           | Commodities                   |                     |                              |                        |                          |                 |
| 1102453      | 35335 Office Supplies         | -                   | -                            | -                      | -                        | -               |
| <b>TOTAL</b> | <b>Commodities</b>            | <b>-</b>            | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>        |
| <b>TOTAL</b> | <b>Information Technology</b> | <b>41,672</b>       | <b>228,027</b>               | <b>234,968</b>         | <b>234,394</b>           | <b>6,367</b>    |
| <b>1025</b>  | <b>New Jail Facilitation</b>  |                     |                              |                        |                          |                 |
| 51           | Personnel Services            |                     |                              |                        |                          |                 |
| 1102551      | 33179 New Jail Facilitation   | -                   | 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)         |
| <b>TOTAL</b> | <b>Personnel Services</b>     | <b>-</b>            | <b>63,354</b>                | <b>126,708</b>         | <b>-</b>                 | <b>(63,354)</b> |
| 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                  | -                        | (1,000)         |
| 1102552      | 34315 Telephone               | -                   | 600                          | 1,000                  | -                        | (600)           |
| 1102552      | TBA Consult Services          | -                   | -                            | -                      | 60,000                   | 60,000          |
| <b>TOTAL</b> | <b>Contractual Services</b>   | <b>-</b>            | <b>3,100</b>                 | <b>5,000</b>           | <b>60,000</b>            | <b>56,900</b>   |
| 53           | Commodities                   |                     |                              |                        |                          |                 |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|              |  | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]      |
|--------------|--|---------------------|------------------------------|------------------------|--------------------------|----------------|
| ACCOUNTS     | DESCRIPTION                            | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE   |
| 1102553      | 35335 Office Supplies                  | -                   | 2,000                        | 2,000                  | -                        | (2,000)        |
| <b>TOTAL</b> | <b>Commodities</b>                     | <b>-</b>            | <b>2,000</b>                 | <b>2,000</b>           | <b>-</b>                 | <b>(2,000)</b> |
| <b>TOTAL</b> | <b>New Jail Facilitation</b>           | <b>-</b>            | <b>68,454</b>                | <b>133,708</b>         | <b>60,000</b>            | <b>(8,454)</b> |
| <b>1035</b>  | <b>Superior Court Building</b>         |                     |                              |                        |                          |                |
| 52           | Contractual Services                   |                     |                              |                        |                          |                |
| 1103552      | 34305 Electricity                      | 20,955              | 22,000                       | 29,000                 | 29,000                   | 7,000          |
| 1103552      | 34310 Sewer                            | 2,780               | 2,800                        | 33,000                 | 3,300                    | 500            |
| 1103552      | 34311 Water                            | 2,004               | 2,800                        | 2,800                  | 2,800                    | -              |
| 1103552      | 34312 Sprinkler Test                   | 2,155               | 1,800                        | 1,800                  | 1,800                    | -              |
| 1103552      | 34620 Elevator                         | 5,060               | 6,944                        | 6,000                  | 6,000                    | (944)          |
| 1103552      | 34635 Heating Maintenance Contract     | 25,773              | 28,375                       | 29,650                 | 29,650                   | 1,275          |
| 1103552      | 34636 Fire Alarm/Door Ctrl Maintenance | 2,560               | 3,025                        | 3,025                  | 3,025                    | -              |
| <b>TOTAL</b> | <b>Contractual Services</b>            | <b>61,287</b>       | <b>67,744</b>                | <b>105,275</b>         | <b>75,575</b>            | <b>7,831</b>   |
| 53           | Commodities                            |                     |                              |                        |                          |                |
| 1103553      | 35205 Fuel                             | 103,769             | 110,000                      | 110,000                | 130,000                  | 20,000         |
| <b>TOTAL</b> | <b>Commodities</b>                     | <b>103,769</b>      | <b>110,000</b>               | <b>110,000</b>         | <b>130,000</b>           | <b>20,000</b>  |
| <b>TOTAL</b> | <b>Superior Court Building</b>         | <b>165,057</b>      | <b>177,744</b>               | <b>215,275</b>         | <b>205,575</b>           | <b>27,831</b>  |
| <b>1036</b>  | <b>Houlton Building Complex</b>        |                     |                              |                        |                          |                |
| 51           | Personnel Services                     |                     |                              |                        |                          |                |
| 1103651      | 33139 Maintenance Supervisor           | 83,726              | 84,089                       | 84,089                 | 84,098                   | 9              |
| 1103651      | 33141 Maintenance Worker II            | 58,333              | 59,895                       | 61,368                 | 62,298                   | 2,403          |
| 1103651      | 33142 Maintenance Worker               | 49,095              | 57,834                       | 57,021                 | 57,887                   | 53             |
| 1103651      | 33143 Custodian I                      | 42,840              | 46,405                       | 48,060                 | 48,776                   | 2,371          |
| 1103651      | 33210 Overtime                         | 23,319              | 35,000                       | 36,750                 | 36,750                   | 1,750          |
| 1103651      | 34719 Health Insurance Stipend         | 2,277               | 2,841                        | 2,841                  | 2,841                    | -              |
| 1103651      | 34720 Medical Insurance                | 76,268              | 84,023                       | 95,142                 | 94,105                   | 10,082         |
| 1103651      | 34721 Medicare/Fica                    | 3,470               | 4,176                        | 4,257                  | 4,294                    | 118            |
| 1103651      | 34727 Maine PFML Tax                   | 651                 | 1,440                        | 1,468                  | 829                      | (611)          |
| 1103651      | 34724 Life Insurance                   | 329                 | 480                          | 480                    | 202                      | (278)          |
| 1103651      | 34735 MainePERS                        | 24,374              | 29,373                       | 29,944                 | 30,204                   | 831            |
| 1103651      | 34755 Workers Comp                     | 11,513              | 13,615                       | 13,880                 | 11,784                   | (1,831)        |
| 1103651      | 34756 Performance Bonus                | 3,950               | 1,909                        | 3,443                  | 3,467                    | 1,558          |
| <b>TOTAL</b> | <b>Personnel Services</b>              | <b>380,145</b>      | <b>421,080</b>               | <b>438,743</b>         | <b>437,535</b>           | <b>16,455</b>  |
| 52           | Contractual Services                   |                     |                              |                        |                          |                |
| 1103652      | 34105 Mileage                          | 799                 | 718                          | 715                    | 715                      | (3)            |
| 1103652      | 34205 Gas & Oil Vehicle                | -                   | 1,380                        | 1,380                  | 1,380                    | -              |
| 1103652      | 34315 Telephone                        | 7,881               | 8,605                        | 7,500                  | 7,500                    | (1,105)        |
| 1103652      | 34605 Grounds/Snow Removal             | 23,569              | 37,940                       | 38,000                 | 37,000                   | (940)          |
| 1103652      | 34610 Bldg Maintenance                 | 23,287              | 26,000                       | 26,000                 | 26,000                   | -              |
| 1103652      | 34615 Electrical                       | 8,028               | 10,400                       | 8,000                  | 8,000                    | (2,400)        |
| 1103652      | 34630 Equip Maintenance                | 8,078               | 17,050                       | 17,050                 | 17,050                   | -              |
| 1103652      | 34640 Painting                         | 5,941               | 5,900                        | 5,000                  | 5,000                    | (900)          |
| 1103652      | 34645 Plumbing/Heating                 | 29,334              | 37,696                       | 40,000                 | 37,500                   | (196)          |
| 1103652      | 34660 Rubbish Removal                  | 22,624              | 21,732                       | 23,000                 | 23,000                   | 1,268          |
| 1103652      | 34940 Training & Educ                  | 252                 | 345                          | 345                    | 345                      | -              |
| <b>TOTAL</b> | <b>Contractual Services</b>            | <b>129,793</b>      | <b>167,766</b>               | <b>166,990</b>         | <b>163,490</b>           | <b>(4,276)</b> |
| 53           | Commodities                            |                     |                              |                        |                          |                |
| 1103653      | 35315 Cleaning/Maint Supplies          | 47,469              | 50,920                       | 50,920                 | 50,920                   | -              |
| 1103653      | 35610 Tools                            | 491                 | 10,250                       | 5,000                  | 5,000                    | (5,250)        |
| <b>TOTAL</b> | <b>Commodities</b>                     | <b>47,960</b>       | <b>61,170</b>                | <b>55,920</b>          | <b>55,920</b>            | <b>(5,250)</b> |
| <b>TOTAL</b> | <b>Houlton Building Complex</b>        | <b>557,898</b>      | <b>650,016</b>               | <b>661,653</b>         | <b>656,945</b>           | <b>6,929</b>   |
| <b>1037</b>  | <b>Sheriff's Office Building</b>       |                     |                              |                        |                          |                |
| 52           | Contractual Services                   |                     |                              |                        |                          |                |

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|               |                                  | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]       |
|---------------|----------------------------------|---------------------|------------------------------|------------------------|--------------------------|-----------------|
| ACCOUNTS      | DESCRIPTION                      | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE    |
| 1103752 34305 | Electricity                      | 17,027              | 17,703                       | 20,358                 | 23,250                   | 5,547           |
| 1103752 34310 | Sewer                            | 1,917               | 1,962                        | 2,070                  | 2,070                    | 108             |
| 1103752 34311 | Water                            | 1,007               | 1,306                        | 1,306                  | 1,306                    | -               |
| 1103752 34610 | Bldg Maintenance                 | -                   | 3,000                        | 3,000                  | 3,000                    | -               |
| 1103752 34620 | Elevators                        | 2,734               | 3,770                        | 3,500                  | 4,000                    | 230             |
| 1103752 34635 | Heat Maintenance Contract        | 9,093               | 9,775                        | 10,588                 | 10,750                   | 975             |
| 1103752 34636 | Fire Alarm/Door Ctrl Maintenance | 781                 | 849                          | 849                    | 850                      | 1               |
|               |                                  |                     |                              |                        |                          |                 |
| <b>TOTAL</b>  | <b>Contractual Services</b>      | <b>32,559</b>       | <b>38,365</b>                | <b>41,671</b>          | <b>45,226</b>            | <b>6,861</b>    |
|               |                                  |                     |                              |                        |                          |                 |
| 53            | Commodities                      |                     |                              |                        |                          |                 |
| 1103753 35205 | Fuel                             | 12,254              | 17,100                       | 17,100                 | 20,000                   | 2,900           |
| <b>TOTAL</b>  | <b>Commodities</b>               | <b>12,254</b>       | <b>17,100</b>                | <b>17,100</b>          | <b>20,000</b>            | <b>2,900</b>    |
|               |                                  |                     |                              |                        |                          |                 |
| <b>TOTAL</b>  | <b>Sheriff's Office Building</b> | <b>44,814</b>       | <b>55,465</b>                | <b>58,771</b>          | <b>65,226</b>            | <b>9,761</b>    |
|               |                                  |                     |                              |                        |                          |                 |
| <b>1041</b>   | <b>Caribou Courthouse</b>        |                     |                              |                        |                          |                 |
| 51            | Personnel Services               |                     |                              |                        |                          |                 |
| 1104151 33140 | Facilities Director              | 43,101              | 77,039                       | 79,786                 | 80,995                   | 3,956           |
| 1104151 33141 | Custodian                        | 36,394              | 39,603                       | 41,015                 | 41,642                   | 2,039           |
| 1104151 33143 | PT Custodian                     | 16,641              | 20,498                       | 22,306                 | 22,644                   | 2,146           |
| 1104151 34719 | Health Insurance Stipend         | 2,534               | 5,430                        | 5,430                  | 5,430                    | -               |
| 1104151 34720 | Medical Insurance                | 7,230               | -                            | -                      | -                        | -               |
| 1104151 34721 | Medicare/Fica                    | 1,474               | 2,067                        | 2,154                  | 2,185                    | 118             |
| 1104151 34727 | Maine PFML Tax                   | 229                 | 713                          | 743                    | 422                      | (291)           |
| 1104151 34724 | Life Insurance                   | 169                 | 240                          | 240                    | 101                      | (139)           |
| 1104151 34735 | MainePERS                        | 9,514               | 14,542                       | 15,151                 | 15,373                   | 831             |
| 1104151 34755 | Workers Comp                     | 5,418               | 6,741                        | 7,023                  | 5,997                    | (744)           |
| 1104151 34756 | Performance Bonus                | 693                 | -                            | -                      | -                        | -               |
| <b>TOTAL</b>  | <b>Personnel Services</b>        | <b>123,397</b>      | <b>166,873</b>               | <b>173,848</b>         | <b>174,789</b>           | <b>7,916</b>    |
|               |                                  |                     |                              |                        |                          |                 |
| 52            | Contractual Services             |                     |                              |                        |                          |                 |
| 1104152 34105 | Mileage                          | 4,013               | 9,895                        | 5,000                  | 5,000                    | (4,895)         |
| 1104152 34305 | Electricity                      | 36,191              | 41,302                       | 41,302                 | 41,500                   | 198             |
| 1104152 34306 | Propane                          | 240                 | 1,230                        | 1,230                  | 1,230                    | -               |
| 1104152 34310 | Sewer                            | 571                 | 1,280                        | 1,280                  | 1,280                    | -               |
| 1104152 34311 | Water                            | 2,598               | 2,588                        | 2,588                  | 2,588                    | -               |
| 1104152 34312 | Sprinkler Test                   | 1,050               | 700                          | 700                    | 1,700                    | 1,000           |
| 1104152 34315 | Telephone                        | 3,200               | 4,652                        | 4,652                  | 4,650                    | (2)             |
| 1104152 34605 | Grounds/Snow Removal             | 28,591              | 25,000                       | 27,000                 | 27,000                   | 2,000           |
| 1104152 34610 | Bldg Maintenance                 | 3,208               | 3,012                        | 4,000                  | 4,000                    | 988             |
| 1104152 34615 | Electrical                       | 1,339               | 1,500                        | 1,500                  | 1,500                    | -               |
| 1104152 34620 | Elevators                        | 2,203               | 3,432                        | 3,432                  | 3,500                    | 68              |
| 1104152 34630 | Equip Maintenance                | 234                 | 600                          | 750                    | 1,000                    | 400             |
| 1104152 34635 | Heating Maintenance              | 32,785              | 34,425                       | 36,750                 | 36,750                   | 2,325           |
| 1104152 34643 | HVAC Expense                     | -                   | 75,000                       | 52,000                 | -                        | (75,000)        |
| 1104152 34640 | Painting                         | 43                  | 412                          | 425                    | 425                      | 13              |
| 1104152 34650 | Plumb Maintenance                | -                   | 500                          | 1,000                  | 1,000                    | 500             |
| 1104152 34660 | Rubbish Removal                  | 930                 | 1,020                        | 1,500                  | 1,500                    | 480             |
| <b>TOTAL</b>  | <b>Contractual Services</b>      | <b>117,196</b>      | <b>206,548</b>               | <b>185,109</b>         | <b>134,623</b>           | <b>(71,925)</b> |
|               |                                  |                     |                              |                        |                          |                 |
| 53            | Commodities                      |                     |                              |                        |                          |                 |
| 1104153 35205 | Fuel                             | 26,430              | 32,200                       | 32,200                 | 38,180                   | 5,980           |
| 1104153 35315 | Cleaning Supplies                | 2,057               | 3,060                        | 4,000                  | 4,000                    | 940             |
| 1104153 35610 | Tools/Implements                 | 30                  | 100                          | 100                    | 100                      | -               |
| <b>TOTAL</b>  | <b>Commodities</b>               | <b>28,517</b>       | <b>35,360</b>                | <b>36,300</b>          | <b>42,280</b>            | <b>6,920</b>    |
|               |                                  |                     |                              |                        |                          |                 |
| <b>TOTAL</b>  | <b>Caribou Courthouse</b>        | <b>269,111</b>      | <b>408,781</b>               | <b>395,257</b>         | <b>351,692</b>           | <b>(57,089)</b> |
|               |                                  |                     |                              |                        |                          |                 |
| <b>1042</b>   | <b>Fort Kent Registry</b>        |                     |                              |                        |                          |                 |
| 51            | Personnel Services               |                     |                              |                        |                          |                 |
| 1104251 33140 | Facilities Director              | 43,101              | -                            | -                      | -                        | -               |
| 1104251 33143 | Custodian                        | -                   | 21,018                       | 21,018                 | 21,018                   | -               |
| 1104251 34720 | Medical Insurance                | 7,477               | -                            | -                      | -                        | -               |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|              |                                | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]     |
|--------------|--------------------------------|---------------------|------------------------------|------------------------|--------------------------|---------------|
| ACCOUNTS     | DESCRIPTION                    | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE  |
| 1104251      | 34721 Medicare/Fica            | 664                 | 305                          | 305                    | 305                      | -             |
| 1104251      | 34727 Maine PFML Tax           | 96                  | 105                          | 105                    | 59                       | (46)          |
| 1104251      | 34724 Life Insurance           | 56                  | -                            | -                      | -                        | -             |
| 1104251      | 34735 MainePERS                | 2,793               | 2,144                        | 2,144                  | 2,144                    | -             |
| 1104251      | 34755 Workers Comp             | 1,896               | 994                          | 994                    | 836                      | (158)         |
| 1104251      | 34756 Performance Bonus        | 693                 | -                            | -                      | -                        | -             |
| <b>TOTAL</b> | <b>Personnel Services</b>      | <b>56,776</b>       | <b>24,566</b>                | <b>24,566</b>          | <b>24,362</b>            | <b>(204)</b>  |
| <b>52</b>    | <b>Contractual Services</b>    |                     |                              |                        |                          |               |
| 1104252      | 34105 Mileage                  | 3,798               | -                            | -                      | -                        | -             |
| 1104252      | 34305 Electricity              | 5,791               | 5,460                        | 5,460                  | 5,460                    | -             |
| 1104252      | 34306 Propane                  | 173                 | 200                          | 200                    | 200                      | -             |
| 1104252      | 34310 Sewer                    | 304                 | 332                          | 332                    | 332                      | -             |
| 1104252      | 34311 Water                    | 399                 | 410                          | 700                    | 700                      | 290           |
| 1104252      | 34605 Grounds/Snow Removal     | 3,480               | 3,900                        | 3,900                  | 3,900                    | -             |
| 1104252      | 34610 Bldg. Maintenance        | 1,327               | 2,000                        | 2,000                  | 2,000                    | -             |
| 1104252      | 34620 Elevators                | 610                 | 1,145                        | 1,145                  | 1,145                    | -             |
| 1104252      | 34630 Equip Maintenance        | 42                  | 400                          | 400                    | 400                      | -             |
| 1104252      | 34635 Heating Maintenance      | 229                 | 700                          | 700                    | 700                      | -             |
| 1104252      | 34640 Painting                 | 33                  | 200                          | 200                    | 200                      | -             |
| 1104252      | 34650 Plumbing Maintenance     | 585                 | 585                          | 585                    | 585                      | -             |
| 1104252      | 34660 Rubbish Removal          | 456                 | 320                          | 320                    | 320                      | -             |
| <b>TOTAL</b> | <b>Contractual Services</b>    | <b>17,228</b>       | <b>15,652</b>                | <b>15,942</b>          | <b>15,942</b>            | <b>290</b>    |
| <b>53</b>    | <b>Commodities</b>             |                     |                              |                        |                          |               |
| 1104253      | 35205 Fuel                     | 6,976               | 9,750                        | 9,750                  | 9,960                    | 210           |
| 1104253      | 35315 Cleaning/Maint Supplies  | 1,184               | 800                          | 800                    | 800                      | -             |
| 1104253      | 35610 Tools/Implements         | -                   | 100                          | 100                    | 100                      | -             |
| <b>TOTAL</b> | <b>Commodities</b>             | <b>8,159</b>        | <b>10,650</b>                | <b>10,650</b>          | <b>10,860</b>            | <b>210</b>    |
| <b>TOTAL</b> | <b>Fort Kent Registry</b>      | <b>82,163</b>       | <b>50,868</b>                | <b>51,158</b>          | <b>51,164</b>            | <b>296</b>    |
| <b>1043</b>  | <b>Jail Building</b>           |                     |                              |                        |                          |               |
| <b>52</b>    | <b>Contractual Services</b>    |                     |                              |                        |                          |               |
| 1104352      | 34305 Electricity              | 41,835              | 41,790                       | 51,000                 | 51,000                   | 9,210         |
| 1104352      | 34306 Propane                  | 5,229               | 6,400                        | 6,400                  | 8,000                    | 1,600         |
| 1104352      | 34307 Hood Contract            | 224                 | 1,400                        | 1,000                  | 1,000                    | (400)         |
| 1104352      | 34310 Sewer                    | 20,532              | 24,000                       | 37,000                 | 37,000                   | 13,000        |
| 1104352      | 34311 Water                    | 8,075               | 13,900                       | 11,000                 | 11,000                   | (2,900)       |
| 1104352      | 34620 Elevators                | 2,829               | 5,660                        | 4,235                  | 5,660                    | -             |
| 1104352      | 34635 Heating Maintenance      | 35,524              | 38,515                       | 40,500                 | 40,500                   | 1,985         |
| 1104352      | 34636 Fire Alarm/Doors         | 7,722               | 7,150                        | 6,960                  | 6,960                    | (190)         |
| 1104352      | 34637 Generator Contract       | (206)               | 2,000                        | 1,500                  | 1,500                    | (500)         |
| <b>TOTAL</b> | <b>Jail Building</b>           | <b>121,764</b>      | <b>140,815</b>               | <b>159,595</b>         | <b>162,620</b>           | <b>21,805</b> |
| <b>1065</b>  | <b>Registry of Deeds South</b> |                     |                              |                        |                          |               |
| <b>51</b>    | <b>Personnel Services</b>      |                     |                              |                        |                          |               |
| 1106551      | 33105 Register of Deeds        | 74,058              | 79,238                       | 82,064                 | 83,307                   | 4,069         |
| 1106551      | 33113 Deputy Register          | 55,253              | 66,955                       | 67,652                 | 68,682                   | 1,727         |
| 1106551      | 33118 Deeds Associate          | 45,462              | 52,458                       | 53,003                 | 53,810                   | 1,352         |
| 1106551      | 34720 Medical Insurance        | 68,254              | 75,347                       | 85,319                 | 84,388                   | 9,041         |
| 1106551      | 34721 Medicare/Fica            | 2,299               | 2,924                        | 2,983                  | 3,028                    | 104           |
| 1106551      | 34727 Maine PFML Tax           | 424                 | 1,008                        | 1,029                  | 585                      | (423)         |
| 1106551      | 34724 Life Insurance           | 309                 | 360                          | 360                    | 151                      | (209)         |
| 1106551      | 34735 MainePERS                | 17,438              | 20,567                       | 20,985                 | 21,304                   | 737           |
| 1106551      | 34755 Workers Comp             | 889                 | 1,016                        | 1,037                  | 886                      | (130)         |
| 1106551      | 34756 Performance Bonus        | 1,365               | 2,985                        | 3,016                  | 3,062                    | 77            |
| <b>TOTAL</b> | <b>Personnel Services</b>      | <b>265,751</b>      | <b>302,858</b>               | <b>317,448</b>         | <b>319,203</b>           | <b>16,345</b> |
| <b>52</b>    | <b>Contractual Services</b>    |                     |                              |                        |                          |               |
| 1106552      | 34105 Mileage                  | 2,077               | 2,900                        | 2,900                  | 3,000                    | 100           |
| 1106552      | 34110 Meals                    | 841                 | 500                          | 550                    | 700                      | 200           |
| 1106552      | 34115 Lodging                  | 1,082               | 325                          | 450                    | 800                      | 475           |

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|              |                                | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]     |
|--------------|--------------------------------|---------------------|------------------------------|------------------------|--------------------------|---------------|
| ACCOUNTS     | DESCRIPTION                    | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE  |
| 1106552      | 34315 Telephone                | 2,205               | 2,000                        | 2,000                  | 2,000                    | -             |
| 1106552      | 34630 Equipment Maint          | -                   | 750                          | 750                    | 750                      | -             |
| 1106552      | 34642 Deeds Software           | 50,581              | 50,400                       | 50,400                 | 50,400                   | -             |
| 1106552      | 34820 Dues                     | 200                 | 200                          | 200                    | 200                      | -             |
| 1106552      | 34825 Land Records             | 174                 | 1,500                        | 1,500                  | 1,500                    | -             |
| 1106552      | 34835 Postage                  | 3,879               | 5,200                        | 5,200                  | 2,600                    | (2,600)       |
| 1106552      | 34840 Printing                 | 981                 | 1,000                        | 1,000                  | 1,000                    | -             |
| 1106552      | 34940 Training & Education     | -                   | 500                          | 500                    | 1,600                    | 1,100         |
| <b>TOTAL</b> | <b>Contractual Services</b>    | <b>62,019</b>       | <b>65,275</b>                | <b>65,450</b>          | <b>64,550</b>            | <b>(725)</b>  |
| 53           | Commodities                    |                     |                              |                        |                          |               |
| 1106553      | 35335 Office Supplies          | 1,732               | 3,500                        | 3,500                  | 3,500                    | -             |
| <b>TOTAL</b> | <b>Commodities</b>             | <b>1,732</b>        | <b>3,500</b>                 | <b>3,500</b>           | <b>3,500</b>             | <b>-</b>      |
| <b>TOTAL</b> | <b>Registry of Deeds South</b> | <b>329,502</b>      | <b>371,633</b>               | <b>386,398</b>         | <b>387,253</b>           | <b>15,620</b> |
| <b>1066</b>  | <b>Registry of Deeds North</b> |                     |                              |                        |                          |               |
| 51           | Personnel Services             |                     |                              |                        |                          |               |
| 1106651      | 33105 Register of Deeds        | 65,800              | 71,786                       | 74,346                 | 75,472                   | 3,686         |
| 1106651      | 33113 Deputy Register          | 55,253              | 66,955                       | 67,652                 | 68,682                   | 1,727         |
| 1106651      | 34720 Medical Insurance        | 45,058              | 53,216                       | 60,259                 | 59,602                   | 6,386         |
| 1106651      | 34721 Medicare/Fica            | 1,558               | 2,036                        | 2,083                  | 2,115                    | 79            |
| 1106651      | 34727 Maine PFML Tax           | 295                 | 702                          | 718                    | 408                      | (294)         |
| 1106651      | 34724 Life Insurance           | 226                 | 240                          | 240                    | 101                      | (139)         |
| 1106651      | 34735 MainePERS                | 12,149              | 14,322                       | 14,656                 | 14,879                   | 557           |
| 1106651      | 34755 Workers Comp             | 593                 | 708                          | 724                    | 619                      | (89)          |
| 1106651      | 34756 Performance Bonus        | 1,659               | 1,674                        | 1,691                  | 1,717                    | 43            |
| <b>TOTAL</b> | <b>Personnel Services</b>      | <b>182,590</b>      | <b>211,639</b>               | <b>222,369</b>         | <b>223,595</b>           | <b>11,956</b> |
| 52           | Contractual Services           |                     |                              |                        |                          |               |
| 1106652      | 34105 Mileage                  | 735                 | 2,100                        | 2,100                  | 2,100                    | -             |
| 1106652      | 34110 Meals                    | 33                  | 450                          | 450                    | 450                      | -             |
| 1106652      | 34115 Lodging                  | 119                 | 1,100                        | 1,100                  | 1,100                    | -             |
| 1106652      | 34315 Telephone                | 1,035               | 1,930                        | 2,000                  | 2,000                    | 70            |
| 1106652      | 34630 Equipment Maint          | -                   | 250                          | 250                    | 250                      | -             |
| 1106652      | 34642 Deeds Software           | 39,341              | 38,000                       | 38,400                 | 38,400                   | 400           |
| 1106652      | 34820 Dues                     | 200                 | 200                          | 200                    | 200                      | -             |
| 1106652      | 34825 Land Records             | 679                 | 2,000                        | 2,000                  | 2,000                    | -             |
| 1106652      | 34830 PO Box Rent              | 180                 | 180                          | 180                    | 180                      | -             |
| 1106652      | 34835 Postage                  | 937                 | 1,100                        | 1,100                  | 1,000                    | (100)         |
| 1106652      | 34940 Training & Education     | 20                  | 250                          | 250                    | 250                      | -             |
| <b>TOTAL</b> | <b>Contractual Services</b>    | <b>43,278</b>       | <b>47,560</b>                | <b>48,030</b>          | <b>47,930</b>            | <b>370</b>    |
| 53           | Commodities                    |                     |                              |                        |                          |               |
| 1106653      | 35335 Office Supplies          | 262                 | 2,000                        | 2,000                  | 2,000                    | -             |
| <b>TOTAL</b> | <b>Commodities</b>             | <b>262</b>          | <b>2,000</b>                 | <b>2,000</b>           | <b>2,000</b>             | <b>-</b>      |
| <b>TOTAL</b> | <b>Registry of Deeds North</b> | <b>226,131</b>      | <b>261,199</b>               | <b>272,399</b>         | <b>273,525</b>           | <b>12,326</b> |
| <b>1070</b>  | <b>Registry of Probate</b>     |                     |                              |                        |                          |               |
| 51           | Personnel Services             |                     |                              |                        |                          |               |
| 1107051      | 33104 Judge of Probate         | 39,428              | 43,083                       | 44,619                 | 45,303                   | 2,220         |
| 1107051      | 33106 Register of Probate      | 69,569              | 68,327                       | 70,764                 | 71,836                   | 3,509         |
| 1107051      | 33108 Acting Judge             | -                   | 250                          | 250                    | 250                      | -             |
| 1107051      | 33113 Deputy Register          | 32,926              | 66,955                       | 67,652                 | 68,682                   | 1,727         |
| 1107051      | 33117 Probate Associate        | 45,462              | 52,458                       | 45,963                 | 53,810                   | 1,352         |
| 1107051      | 34719 Health Insurance Stipend | 3,333               | 3,770                        | 3,770                  | 3,770                    | -             |
| 1107051      | 34720 Medical Insurance        | 40,650              | 43,467                       | 49,219                 | 48,682                   | 5,215         |
| 1107051      | 34721 Medicare/Fica            | 2,660               | 3,426                        | 3,416                  | 3,574                    | 148           |
| 1107051      | 34727 Maine PFML Tax           | 505                 | 1,181                        | 1,178                  | 690                      | (491)         |
| 1107051      | 34724 Life Insurance           | 273                 | 480                          | 480                    | 202                      | (278)         |
| 1107051      | 34735 MainePERS                | 14,985              | 19,409                       | 19,185                 | 20,223                   | 814           |
| 1107051      | 34755 Workers Comp             | 972                 | 1,191                        | 1,187                  | 1,045                    | (146)         |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|               |                                      | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]     |
|---------------|--------------------------------------|---------------------|------------------------------|------------------------|--------------------------|---------------|
| ACCOUNTS      | DESCRIPTION                          | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE  |
| 1107051 34756 | Performance Bonus                    | 3,813               | 1,674                        | 2,840                  | 3,062                    | 1,388         |
| <b>TOTAL</b>  | <b>Personnel Services</b>            | <b>254,576</b>      | <b>305,671</b>               | <b>310,523</b>         | <b>321,129</b>           | <b>15,458</b> |
| <b>52</b>     | <b>Contractual Services</b>          |                     |                              |                        |                          |               |
| 1107052 34020 | Attorney/Professional Fees           | 8,573               | 10,500                       | 10,500                 | 10,500                   | -             |
| 1107052 34105 | Mileage                              | 1,910               | 2,500                        | 2,500                  | 2,500                    | -             |
| 1107052 34110 | Meals                                | -                   | 200                          | 200                    | 200                      | -             |
| 1107052 34115 | Lodging                              | -                   | 500                          | 500                    | 500                      | -             |
| 1107052 34315 | Telephone                            | 1,931               | 2,564                        | 2,564                  | 2,564                    | -             |
| 1107052 34630 | Equipment Maint                      | 287                 | 650                          | 650                    | 650                      | -             |
| 1107052 34732 | Computer Maint/Software              | -                   | 500                          | 500                    | 500                      | -             |
| 1107052 34805 | Advertising                          | 12,057              | 9,000                        | 9,000                  | 9,000                    | -             |
| 1107052 34820 | Dues                                 | 400                 | 425                          | 600                    | 600                      | 175           |
| 1107052 34835 | Postage                              | 6,171               | 6,000                        | 6,000                  | 6,000                    | -             |
| 1107052 34940 | Training & Education                 | 34                  | 400                          | 400                    | 400                      | -             |
| 1107052 34947 | Judge's Conference                   | -                   | -                            | 3,000                  | 3,000                    | 3,000         |
| <b>TOTAL</b>  | <b>Contractual Services</b>          | <b>31,362</b>       | <b>33,239</b>                | <b>36,414</b>          | <b>36,414</b>            | <b>3,175</b>  |
| <b>53</b>     | <b>Commodities</b>                   |                     |                              |                        |                          |               |
| 1107053 35335 | Office Supplies                      | 3,125               | 3,000                        | 3,000                  | 3,000                    | -             |
| 1107053 35505 | Books & Periodicals                  | 4,114               | 3,000                        | 3,000                  | 3,000                    | -             |
| 1107053 37216 | Online Bundle                        | 3,119               | 2,916                        | 3,200                  | 3,400                    | 484           |
| <b>TOTAL</b>  | <b>Commodities</b>                   | <b>10,358</b>       | <b>8,916</b>                 | <b>9,200</b>           | <b>9,400</b>             | <b>484</b>    |
| <b>TOTAL</b>  | <b>Registry of Probate</b>           | <b>296,295</b>      | <b>347,826</b>               | <b>356,137</b>         | <b>366,943</b>           | <b>19,117</b> |
| <b>1071</b>   | <b>LE Outside Employment</b>         |                     |                              |                        |                          |               |
| <b>51</b>     | <b>Personnel Services</b>            |                     |                              |                        |                          |               |
| 1107151 33159 | Outside Employment                   | 15,460              | -                            | -                      | -                        | -             |
| 1107151 34720 | Medical Insurance                    | 2,474               | -                            | -                      | -                        | -             |
| 1107151 34721 | Medicare/Fica                        | 217                 | -                            | -                      | -                        | -             |
| 1107151 34735 | MainePERS                            | 1,979               | -                            | -                      | -                        | -             |
| 1107151 34755 | Workers Comp                         | 383                 | -                            | -                      | -                        | -             |
| <b>TOTAL</b>  | <b>Personnel Services</b>            | <b>20,513</b>       | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>TOTAL</b>  | <b>LE Outside Employment</b>         | <b>20,513</b>       | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>1072</b>   | <b>LE Stonegarden Details</b>        |                     |                              |                        |                          |               |
| <b>51</b>     | <b>Personnel Services</b>            |                     |                              |                        |                          |               |
| 1107251 33160 | Stonegarden Details                  | 3,059               | -                            | -                      | -                        | -             |
| 1107251 34720 | Medical Insurance                    | 819                 | -                            | -                      | -                        | -             |
| 1107251 34721 | Medicare/Fica                        | 42                  | -                            | -                      | -                        | -             |
| 1107251 34735 | MainePERS                            | 392                 | -                            | -                      | -                        | -             |
| 1107251 34755 | Workers Comp                         | 140                 | -                            | -                      | -                        | -             |
| <b>TOTAL</b>  | <b>Personnel Services</b>            | <b>4,452</b>        | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>TOTAL</b>  | <b>LE Stonegarden Details</b>        | <b>4,452</b>        | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>1073</b>   | <b>LE Civil Process</b>              |                     |                              |                        |                          |               |
| <b>51</b>     | <b>Personnel Services</b>            |                     |                              |                        |                          |               |
| 1107351 33161 | Civil Process                        | 170,500             | -                            | -                      | -                        | -             |
| 1107351 34721 | Medicare/Fica                        | 6,642               | -                            | -                      | -                        | -             |
| 1107351 34755 | Workers Comp                         | -                   | -                            | -                      | -                        | -             |
| <b>TOTAL</b>  | <b>Personnel Services</b>            | <b>177,142</b>      | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>TOTAL</b>  | <b>LE Civil Process</b>              | <b>177,142</b>      | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>      |
| <b>1074</b>   | <b>Maine Drug Enforcement Agency</b> |                     |                              |                        |                          |               |
| <b>51</b>     | <b>Personnel Services</b>            |                     |                              |                        |                          |               |
| 1107451 33150 | MDEA Sgt                             | 104,445             | 104,770                      | 104,770                | 104,770                  | -             |
| 1107451 33155 | MDEA Detective                       | -                   | 87,922                       | 87,922                 | 87,922                   | -             |
| 1107451 33156 | MDEA Detective                       | 75,239              | -                            | -                      | -                        | -             |

**AROOSTOOK COUNTY COMMISSIONERS**

**General Fund**

**FY 2026-2027 Proposed Budget**

|              |                               | [1]                                      | [2]                          | [3]                    | [4]                      | [4] - [2]      |
|--------------|-------------------------------|--|------------------------------|------------------------|--------------------------|----------------|
| ACCOUNTS     | DESCRIPTION                   | 2024-2025<br>ACTUAL                      | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE   |
| 1107451      | 33172                         | MDEA Detective                           | 92,915                       | -                      | -                        | -              |
| 1107451      | 33210                         | Overtime                                 | 2,152                        | 10,500                 | 10,500                   | 10,500         |
| 1107451      | 33216                         | Labs                                     | -                            | 5,000                  | 5,000                    | 5,000          |
| 1107451      | 34720                         | Medical Insurance                        | 100,860                      | 77,017                 | 77,017                   | 77,017         |
| 1107451      | 34721                         | Medicare/Fica                            | 4,075                        | 3,019                  | 3,019                    | 3,019          |
| 1107451      | 34723                         | Liability Insurance                      | 8,872                        | -                      | -                        | -              |
| 1107451      | 34727                         | Maine PFML Tax                           | 635                          | 1,041                  | 1,041                    | 1,041          |
| 1107451      | 34724                         | Life Insurance                           | 326                          | 240                    | 240                      | 240            |
| 1107451      | 34735                         | MainePERS                                | 35,168                       | 27,249                 | 27,249                   | 27,249         |
| 1107451      | 34755                         | Workers Comp                             | 10,521                       | 11,542                 | 11,542                   | 11,542         |
| <b>TOTAL</b> | <b>Personnel Services</b>     | <b>435,208</b>                           | <b>328,300</b>               | <b>328,300</b>         | <b>328,300</b>           | <b>-</b>       |
| 53           | Commodities                   |  |                              |                        |                          |                |
| 1107453      | 35405                         | Uniforms                                 | 1,800                        | 1,000                  | 1,000                    | 1,000          |
| <b>TOTAL</b> | <b>Commodities</b>            | <b>1,800</b>                             | <b>1,000</b>                 | <b>1,000</b>           | <b>1,000</b>             | <b>-</b>       |
| <b>TOTAL</b> | <b>Maine Drug Enforcement</b> | <b>437,008</b>                           | <b>329,300</b>               | <b>329,300</b>         | <b>329,300</b>           | <b>-</b>       |
| <b>1075</b>  | <b>Law Enforcement</b>        |  |                              |                        |                          |                |
| 51           | Personnel Services            |  |                              |                        |                          |                |
| 1107551      | 33107                         | Sheriff                                  | 106,662                      | 116,345                | 117,556                  | 119,337        |
| 1107551      | 33116                         | Chief Deputy                             | 101,581                      | 110,805                | 111,957                  | 113,654        |
| 1107551      | 33125                         | Administrative Assistant S.O.            | 45,373                       | 57,803                 | 59,864                   | 60,778         |
| 1107551      | 33181                         | Civil Processing Coordinator/ACCCP Supv. | 57,554                       | 61,921                 | 62,565                   | 63,513         |
| 1107551      | 33145                         | Deputies                                 | 610,117                      | 1,160,477              | 1,402,366                | 1,311,314      |
| 1107551      | 33149                         | Dispatchers                              | 357,531                      | 427,971                | 542,630                  | 542,630        |
| 1107551      | 33157                         | Law Enforcement Captain                  | 87,015                       | 100,732                | -                        | -              |
| 1107551      | 33158                         | Patrol Sergeants                         | 301,788                      | 380,659                | 413,107                  | 413,107        |
| 1107551      | 33163                         | Patrol Lieutenant                        | -                            | -                      | 106,293                  | 106,293        |
| 1107551      | 33210                         | Overtime                                 | 185,361                      | 190,000                | 230,000                  | 230,000        |
| 1107551      | 33211                         | Dispatch Overtime                        | 86,286                       | 65,000                 | 95,000                   | 95,000         |
| 1107551      | 33213                         | K-9 Program                              | 12,972                       | 15,000                 | 15,000                   | 15,000         |
| 1107551      | 33214                         | Holiday Overtime                         | 75,168                       | 90,000                 | 90,000                   | 90,000         |
| 1107551      | 33215                         | Part-time Dispatch                       | 4,229                        | 40,000                 | 40,000                   | 40,000         |
| 1107551      | 34719                         | Health Insurance Stipend                 | 5,682                        | 18,030                 | 24,568                   | 24,568         |
| 1107551      | 34720                         | Medical Insurance                        | 651,028                      | 839,456                | 956,195                  | 909,923        |
| 1107551      | 34721                         | Medicare/Fica                            | 21,589                       | 47,120                 | 54,073                   | 52,841         |
| 1107551      | 34727                         | Maine PFML Tax                           | 2,770                        | 14,181                 | 16,576                   | 9,043          |
| 1107551      | 34724                         | Life Insurance                           | 2,785                        | 3,540                  | 3,720                    | 1,512          |
| 1107551      | 34735                         | MainePERS                                | 266,938                      | 362,219                | 426,367                  | 414,982        |
| 1107551      | 34755                         | Workers Comp                             | 73,711                       | 124,143                | 143,119                  | 116,382        |
| 1107551      | 34756                         | Performance Bonus                        | 8,315                        | 1,549                  | 4,363                    | 4,429          |
| <b>TOTAL</b> | <b>Personnel Services</b>     | <b>3,064,457</b>                         | <b>4,226,951</b>             | <b>4,915,319</b>       | <b>4,734,306</b>         | <b>507,355</b> |
| 52           | Contractual Services          |  |                              |                        |                          |                |
| 1107552      | 34110                         | Meals                                    | 4,075                        | 4,500                  | 4,500                    | 4,500          |
| 1107552      | 34115                         | Lodging                                  | 6,290                        | 6,500                  | 6,500                    | 6,500          |
| 1107552      | 34205                         | Gas & Oil, Vehicle                       | 105,918                      | 160,000                | 160,000                  | 160,000        |
| 1107552      | 34210                         | Repairs, Vehicle                         | 51,561                       | 70,000                 | 70,000                   | 70,000         |
| 1107552      | 34315                         | Telephone                                | 5,667                        | 15,000                 | 15,000                   | 15,000         |
| 1107552      | 34317                         | Cellular Phones                          | 19,458                       | 23,000                 | 23,000                   | 23,000         |
| 1107552      | 34318                         | Dispatch Connectivity                    | 11,165                       | 15,000                 | 15,000                   | 15,000         |
| 1107552      | 34630                         | Equipment Maint                          | 7,400                        | 6,000                  | 8,000                    | 6,000          |
| 1107552      | 34655                         | Radio Tower Lease                        | 4,042                        | 100,000                | 100,000                  | 100,000        |
| 1107552      | 34658                         | Radio Maintenance                        | 6,325                        | 12,500                 | 12,500                   | 12,500         |
| 1107552      | 34810                         | LE Union Wellness                        | -                            | 5,400                  | 5,400                    | 5,400          |
| 1107552      | 34820                         | Dues                                     | 1,020                        | 2,500                  | 2,500                    | 2,500          |
| 1107552      | 34835                         | Postage                                  | 3,582                        | 3,500                  | 4,000                    | 4,000          |
| 1107552      | 34840                         | Printing                                 | 393                          | 1,000                  | 1,000                    | 1,000          |
| 1107552      | 34906                         | Crimestoppers                            | 215                          | 3,000                  | 3,000                    | 3,000          |
| 1107552      | 34915                         | Public Awareness                         | 3,939                        | 3,000                  | 3,000                    | 3,000          |
| 1107552      | 34940                         | Training & Education                     | 27,119                       | 25,000                 | 30,000                   | 30,000         |
| <b>TOTAL</b> | <b>Contractual Services</b>   | <b>258,169</b>                           | <b>455,900</b>               | <b>463,400</b>         | <b>461,400</b>           | <b>5,500</b>   |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|              |                                      | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]      |
|--------------|--------------------------------------|---------------------|------------------------------|------------------------|--------------------------|----------------|
| ACCOUNTS     | DESCRIPTION                          | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE   |
| 53           | Commodities                          |                     |                              |                        |                          |                |
| 1107553      | 35335 Office Supplies                | 5,617               | 6,500                        | 6,500                  | 6,500                    | -              |
| 1107553      | 35337 Dispatch Office Supplies       | 2,505               | 2,500                        | 2,500                  | 2,500                    | -              |
| 1107553      | 35405 Uniforms                       | 38,157              | 34,000                       | 34,000                 | 34,000                   | -              |
| 1107553      | 35515 Ammunition                     | 6,861               | 9,000                        | 11,000                 | 10,000                   | 1,000          |
| <b>TOTAL</b> | <b>Commodities</b>                   | <b>53,140</b>       | <b>52,000</b>                | <b>54,000</b>          | <b>53,000</b>            | <b>1,000</b>   |
| <b>TOTAL</b> | <b>Law Enforcement</b>               | <b>3,375,766</b>    | <b>4,734,851</b>             | <b>5,432,719</b>       | <b>5,248,706</b>         | <b>513,855</b> |
| <b>1077</b>  | <b>Fire Marshal</b>                  |                     |                              |                        |                          |                |
| 51           | Personnel Services                   |                     |                              |                        |                          |                |
| 1107751      | 33128 Fire Marshal                   | 200                 | 200                          | 200                    | 200                      | -              |
| <b>TOTAL</b> | <b>Personnel Services</b>            | <b>200</b>          | <b>200</b>                   | <b>200</b>             | <b>200</b>               | <b>-</b>       |
| 53           | Commodities                          |                     |                              |                        |                          |                |
| 1107753      | 35375 Training Supplies              | 8,500               | 8,800                        | 8,800                  | 9,000                    | 200            |
| <b>TOTAL</b> | <b>Commodities</b>                   | <b>8,500</b>        | <b>8,800</b>                 | <b>8,800</b>           | <b>9,000</b>             | <b>200</b>     |
| <b>TOTAL</b> | <b>Fire Marshal</b>                  | <b>8,700</b>        | <b>9,000</b>                 | <b>9,000</b>           | <b>9,200</b>             | <b>200</b>     |
| <b>1078</b>  | <b>MEDATS IT</b>                     |                     |                              |                        |                          |                |
| 51           | Personnel Services                   |                     |                              |                        |                          |                |
| 1107851      | 33180 MEDATS IT                      | 2,799               | -                            | -                      | -                        | -              |
| 1107851      | 34720 Medical Insurance              | -                   | -                            | -                      | -                        | -              |
| 1107851      | 34721 Medicare/Fica                  | 41                  | -                            | -                      | -                        | -              |
| 1107851      | 34724 Life Insurance                 | 9                   | -                            | -                      | -                        | -              |
| 1107851      | 34735 MainePERS                      | 277                 | -                            | -                      | -                        | -              |
| 1107851      | 34755 Workers Comp                   | -                   | -                            | -                      | -                        | -              |
| <b>TOTAL</b> | <b>Personnel Services</b>            | <b>3,126</b>        | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>       |
| <b>TOTAL</b> | <b>MEDATS IT</b>                     | <b>3,126</b>        | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>       |
| <b>1079</b>  | <b>Enterprise Fleet Management</b>   |                     |                              |                        |                          |                |
| 52           | Contractual Services                 |                     |                              |                        |                          |                |
| 1107952      | 34952 Fleet Managed Service          | -                   | 161,640                      | 360,000                | 250,000                  | 88,360         |
| <b>TOTAL</b> | <b>Enterprise Fleet Management</b>   | <b>-</b>            | <b>161,640</b>               | <b>360,000</b>         | <b>250,000</b>           | <b>88,360</b>  |
| <b>1090</b>  | <b>Audit</b>                         |                     |                              |                        |                          |                |
| 52           | Contractual Services                 |                     |                              |                        |                          |                |
| 1109052      | 34015 Auditing                       | 32,000              | 20,000                       | 20,000                 | 20,000                   | -              |
| <b>TOTAL</b> | <b>Audit</b>                         | <b>32,000</b>       | <b>20,000</b>                | <b>20,000</b>          | <b>20,000</b>            | <b>-</b>       |
| <b>1092</b>  | <b>Wide Area Network (WAN)</b>       |                     |                              |                        |                          |                |
| 52           | Contractual Services                 |                     |                              |                        |                          |                |
| 1109252      | 34314 Email System                   | 22,914              | -                            | -                      | -                        | -              |
| 1109252      | 34315 Wide Area Network (WAN)        | 96,366              | -                            | -                      | -                        | -              |
| <b>TOTAL</b> | <b>Wide Area Network (WAN)</b>       | <b>119,280</b>      | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>       |
| <b>2025</b>  | <b>Employee Benefits</b>             |                     |                              |                        |                          |                |
| 52           | Contractual Services                 |                     |                              |                        |                          |                |
| 1202552      | 34725 Unemployment                   | 317                 | 1,500                        | 35,000                 | 35,000                   | 33,500         |
| <b>TOTAL</b> | <b>Employee Benefits</b>             | <b>317</b>          | <b>1,500</b>                 | <b>35,000</b>          | <b>35,000</b>            | <b>33,500</b>  |
| <b>2040</b>  | <b>Copiers</b>                       |                     |                              |                        |                          |                |
| 52           | Contractual Services                 |                     |                              |                        |                          |                |
| 1204052      | 34415 Copier Supplies                | 29,618              | 32,000                       | 35,000                 | 35,000                   | 3,000          |
| <b>TOTAL</b> | <b>Copiers</b>                       | <b>29,618</b>       | <b>32,000</b>                | <b>35,000</b>          | <b>35,000</b>            | <b>3,000</b>   |
| <b>2045</b>  | <b>State City Municipal Programs</b> |                     |                              |                        |                          |                |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|               |  | [1]                 | [2]                          | [3]                    | [4]                      | [4] - [2]      |
|---------------|--|---------------------|------------------------------|------------------------|--------------------------|----------------|
| ACCOUNTS      | DESCRIPTION                              | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE   |
| 1204552 34960 | AroostookCounty Action Program           | 4,035               | 4,035                        | 5,000                  | 4,035                    | -              |
| 1204552 34961 | Aroostook Mental Health                  | 32,283              | 32,283                       | 35,000                 | 32,283                   | -              |
| 1204552 34967 | Charities of Maine                       | 4,600               | 4,600                        | 4,973                  | 4,600                    | -              |
| 1204552 34968 | Northern Maine General                   | 5,226               | 5,226                        | 5,685                  | -                        | (5,226)        |
| 1204552 34971 | Aroostook Council for Healthy Families   | 925                 | 925                          | 925                    | 925                      | -              |
| 1204552 34972 | Hope and Justice Project                 | 3,850               | 3,850                        | 49,256                 | 3,850                    | -              |
| 1204552 34973 | Shelter for the Homeless                 | 3,850               | 3,850                        | 5,808                  | 3,850                    | -              |
| 1204552 34974 | Extension Association                    | 49,719              | 49,719                       | 76,671                 | 49,719                   | -              |
| 1204552 34975 | No Maine Development Comm                | 22,193              | 22,193                       | 22,193                 | 22,193                   | -              |
| 1204552 34976 | Presque Isle International Airport       | 17,700              | 17,700                       | 17,700                 | 17,700                   | -              |
| <b>TOTAL</b>  | <b>State Cty Municipal Programs</b>      | <b>144,381</b>      | <b>144,381</b>               | <b>223,211</b>         | <b>139,155</b>           | <b>(5,226)</b> |
| <b>2050</b>   | <b>Insurance</b>                         |                     |                              |                        |                          |                |
| 1205052 34723 | Property Vehicle Liability Ins           | 37,648              | 57,100                       | 68,520                 | 68,520                   | 11,420         |
| <b>TOTAL</b>  | <b>Insurance</b>                         | <b>37,648</b>       | <b>57,100</b>                | <b>68,520</b>          | <b>68,520</b>            | <b>11,420</b>  |
| <b>2075</b>   | <b>Capital</b>                           |                     |                              |                        |                          |                |
| 1207554 37205 | Building & Office Equipment              | 1,060,853           | 689,204                      | 831,414                | 713,054                  | 23,850         |
| 1207554 37207 | Correction Services                      | 590,134             | -                            | -                      | -                        | -              |
| <b>TOTAL</b>  | <b>Capital</b>                           | <b>1,650,987</b>    | <b>689,204</b>               | <b>831,414</b>         | <b>713,054</b>           | <b>23,850</b>  |
| <b>2077</b>   | <b>PSAP</b>                              |                     |                              |                        |                          |                |
| 52            | Contractual Services                     |                     |                              |                        |                          |                |
| 1207752 34980 | PSAP                                     | 205,986             | 212,165                      | 356,150                | 356,150                  | 143,985        |
| <b>TOTAL</b>  | <b>PSAP</b>                              | <b>205,986</b>      | <b>212,165</b>               | <b>356,150</b>         | <b>356,150</b>           | <b>143,985</b> |
| <b>2080</b>   | <b>Contingent Account</b>                |                     |                              |                        |                          |                |
| 1208052 34981 | Contingent                               | 16,519              | -                            | 50,000                 | 55,000                   | 55,000         |
| <b>TOTAL</b>  | <b>Contingent Account</b>                | <b>16,519</b>       | <b>-</b>                     | <b>50,000</b>          | <b>55,000</b>            | <b>55,000</b>  |
| <b>2086</b>   | <b>Website</b>                           |                     |                              |                        |                          |                |
| 1208652 34982 | Website                                  | 1,770               | -                            | -                      | -                        | -              |
| <b>TOTAL</b>  | <b>Website</b>                           | <b>1,770</b>        | <b>-</b>                     | <b>-</b>               | <b>-</b>                 | <b>-</b>       |
| <b>2087</b>   | <b>MCCA Convention</b>                   |                     |                              |                        |                          |                |
| 1208752 34983 | MCCA Convention                          | 4,627               | 4,000                        | 4,000                  | 4,000                    | -              |
| <b>TOTAL</b>  | <b>MCCA Convention</b>                   | <b>4,627</b>        | <b>4,000</b>                 | <b>4,000</b>           | <b>4,000</b>             | <b>-</b>       |
| <b>2088</b>   | <b>GASB 75</b>                           |                     |                              |                        |                          |                |
| 1208852 34984 | GASB 75                                  | 5,200               | 5,500                        | 5,500                  | 5,500                    | -              |
| <b>TOTAL</b>  | <b>GASB 75</b>                           | <b>5,200</b>        | <b>5,500</b>                 | <b>5,500</b>           | <b>5,500</b>             | <b>-</b>       |
| <b>2092</b>   | <b>Personnel Services</b>                |                     |                              |                        |                          |                |
| 1209252 34019 | Legal & Labor Relations                  | 26,853              | 30,000                       | 30,000                 | 30,000                   | -              |
| 1209252 34023 | Employee Recognition & Spirit of America | 4,633               | 8,000                        | 8,000                  | 8,000                    | -              |
| 1209252 34721 | Medicare/Fica                            | 20                  | 230                          | 230                    | 230                      | -              |
| 1209252 34805 | Advertising/New Hire Expenses            | 1,221               | 5,000                        | 5,000                  | 5,000                    | -              |
| 1209252 34757 | Vacation/Sick Accrual Expense            | 71,397              | 50,000                       | 50,000                 | 50,000                   | -              |
| <b>TOTAL</b>  | <b>Personnel Services</b>                | <b>104,125</b>      | <b>93,230</b>                | <b>93,230</b>          | <b>93,230</b>            | <b>-</b>       |
| <b>61</b>     | <b>Departmental Revenue</b>              |                     |                              |                        |                          |                |
| 161 21000     | District/Superior Court Rent             | 128,253             | 110,000                      | 110,000                | 120,000                  | 10,000         |
| 161 21010     | Emergency Management Revenue             | 96,012              | 130,500                      | 130,500                | 130,500                  | -              |
| 161 21015     | District Attorney Revenue                | 57,275              | 55,000                       | 55,000                 | 55,000                   | -              |
| 161 21017     | Ankle Monitoring Program                 | 30,106              | 15,000                       | 15,000                 | 20,000                   | 5,000          |
| 161 21020     | Administration Revenue                   | 139,055             | 145,351                      | 145,351                | 175,731                  | 30,380         |
| 161 21065     | Registry Deeds South Revenue             | 414,534             | 400,000                      | 400,000                | 400,000                  | -              |
| 161 21066     | Registry Deeds North Revenue             | 143,180             | 150,000                      | 150,000                | 150,000                  | -              |
| 161 21070     | Registry of Probate Revenue              | 131,713             | 100,000                      | 100,000                | 100,000                  | -              |

**AROOSTOOK COUNTY COMMISSIONERS**  
**General Fund**  
**FY 2026-2027 Proposed Budget**

|                                    |                             | [1]   | [2]                          | [3]                    | [4]                      | [4] - [2]    |                |
|------------------------------------|-----------------------------|---|------------------------------|------------------------|--------------------------|--------------|----------------|
| ACCOUNTS                           | DESCRIPTION                 | 2024-2025<br>ACTUAL                             | 2025-2026<br>APPROVED BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM | \$<br>CHANGE |                |
| 161                                | 21073                       | MDEA Lease                                      | 15,462                       | 15,500                 | 15,500                   | 15,500       | -              |
| 161                                | 21074                       | Maine Drug Enforcement Agency                   | 437,418                      | 329,300                | 329,300                  | 329,300      | -              |
| 161                                | 21075                       | Law Enforcement Revenue                         | 8,266                        | 1,500                  | 1,500                    | 5,000        | 3,500          |
| 161                                | 21076                       | Dispatching Services Revenue                    | 85,625                       | 105,000                | 105,000                  | 134,860      | 29,860         |
| 161                                | 21077                       | UT Deputy Control Contract                      | 163,354                      | 171,814                | 171,814                  | 192,428      | 20,614         |
| 161                                | 21097                       | MEDATS IT Revenue                               | 3,253                        | -                      | -                        | -            | -              |
| 161                                | 22000                       | Interest Income                                 | 173,532                      | 50,000                 | 50,000                   | 75,000       | 25,000         |
| 161                                | 22041                       | Copier Revenue                                  | 26,350                       | 30,000                 | 30,000                   | 30,000       | -              |
| 161                                | 22050                       | Probation & Parole Rent                         | 9,032                        | 8,739                  | 8,739                    | 9,000        | 261            |
| 161                                | 22066                       | Miscellaneous Revenue                           | 3,198                        | 5,000                  | 5,000                    | 5,000        | -              |
| 161                                | 22068                       | Outside Employment Revenue                      | 11,862                       | -                      | -                        | -            | -              |
| 161                                | 22069                       | Stonegarden Detail Revenue                      | 8,529                        | -                      | -                        | -            | -              |
| 161                                | 22070                       | Civil Process Revenue                           | 276,089                      | 40,000                 | 40,000                   | 40,000       | -              |
| 161                                | 22083                       | Transfer in from Designated ARPA Capital Offset | 61,839                       | -                      | -                        | -            | -              |
| 161                                | 22084                       | Transfer in from Designated ARPA Revenue Loss   | 181,879                      | -                      | -                        | -            | -              |
| 161                                | 22085                       | Transfer in from Fund Balance                   | -                            | 200,000                | -                        | 300,000      | 100,000        |
| <b>TOTAL</b>                       | <b>Departmental Revenue</b> | <b>2,605,816</b>                                | <b>2,062,704</b>             | <b>1,862,704</b>       | <b>2,287,319</b>         |              | <b>224,615</b> |
| <b>62</b>                          | <b>Taxes</b>                |   |                              |                        |                          |              |                |
| 162                                | 22080                       | Taxes Receivable                                | 8,842,943                    | 9,540,178              | 11,372,120               | 10,283,041   | 742,863        |
| <b>TOTAL</b>                       | <b>Taxes</b>                | <b>8,842,943</b>                                | <b>9,540,178</b>             | <b>11,372,120</b>      | <b>10,283,041</b>        |              | <b>742,863</b> |
| <b>TOTAL GENERAL FUND EXPENSES</b> |                             | <b>10,416,527</b>                               | <b>11,602,882</b>            | <b>13,234,824</b>      | <b>12,570,360</b>        |              | <b>967,478</b> |
| <b>TOTAL GENERAL FUND REVENUES</b> |                             | <b>11,448,759</b>                               | <b>11,602,882</b>            | <b>13,234,824</b>      | <b>12,570,360</b>        |              | <b>967,478</b> |
| Surplus (Deficit)                  |                             | 1,032,232                                       | 0                            | 0                      | 0                        |              | 0              |



# County of Aroostook

Proposed Budget

Jail Fund

2026-2027

**AROOSTOOK COUNTY COMMISSIONERS**  
**Jail Fund**  
**FY 2026-2027 Proposed Budget**

|              |                                       | [1]                 | [2]                             | [3]                    | [4]                       | [4] - [2]      |
|--------------|---------------------------------------|---------------------|---------------------------------|------------------------|---------------------------|----------------|
| ACCOUNTS     | DESCRIPTION                           | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE   |
| <b>51</b>    | <b>Personnel Services</b>             |                     |                                 |                        |                           |                |
| 5105051      | 33127 Administrative Assistant S.O.   | 52,633              | 60,736                          | 61,368                 | 62,298                    | 1,562          |
| 5105051      | 33137 Community Corr. Caseworkers     | 155,245             | 172,469                         | 176,911                | 179,616                   | 7,147          |
| 5105051      | 33148 Corrections Officers            | 1,529,508           | 1,731,979                       | 1,851,658              | 1,851,658                 | 119,679        |
| 5105051      | 33151 Jail Administrator              | 92,346              | 100,732                         | 101,780                | 103,322                   | 2,590          |
| 5105051      | 33177 Assistant Jail Administrator    | 83,951              | 91,575                          | 92,527                 | 93,929                    | 2,354          |
| 5105051      | 33210 Overtime                        | 484,670             | 430,000                         | 530,000                | 530,000                   | 100,000        |
| 5105051      | 33213 Part-Time Officers              | 125,935             | 120,000                         | 130,000                | 130,000                   | 10,000         |
| 5105051      | 33214 Holiday Overtime                | 86,675              | 80,000                          | 125,000                | 125,000                   | 45,000         |
| 5105051      | 34719 Health Insurance Stipend        | 8,714               | 9,813                           | 5,464                  | 5,464                     | (4,349)        |
| 5105051      | 34720 Medical Insurance               | 738,717             | 877,498                         | 1,124,137              | 1,111,981                 | 234,483        |
| 5105051      | 34721 Medicare/Fica                   | 43,302              | 48,117                          | 52,761                 | 52,858                    | 4,741          |
| 5105051      | 34727 Maine PFML Tax                  | 6,469               | 14,027                          | 15,414                 | 8,651                     | (5,376)        |
| 5105051      | 34724 Life Insurance                  | 3,798               | 4,560                           | 4,560                  | 1,915                     | (2,645)        |
| 5105051      | 34725 Unemployment                    | 0                   | 800                             | 800                    | 800                       | 0              |
| 5105051      | 34735 MainePERS                       | 317,993             | 340,461                         | 379,905                | 380,679                   | 40,218         |
| 5105051      | 34755 Workers Comp                    | 147,522             | 143,318                         | 158,551                | 133,603                   | (9,715)        |
| 5105051      | 34756 Performance Bonus               | 8,720               | 8,016                           | 8,100                  | 8,223                     | 207            |
| <b>TOTAL</b> | <b>Personnel Services</b>             | <b>3,886,200</b>    | <b>4,234,101</b>                | <b>4,818,936</b>       | <b>4,779,997</b>          | <b>545,896</b> |
| <b>52</b>    | <b>Contractual Services</b>           |                     |                                 |                        |                           |                |
| 5105052      | 34040 Medical Provider Contract       | 1,046,676           | 1,171,700                       | 1,230,285              | 1,230,285                 | 58,585         |
| 5105052      | 34055 Inmate Programs                 | 67,627              | 70,000                          | 110,000                | 90,000                    | 20,000         |
| 5105052      | 34110 Meals                           | 2,949               | 3,500                           | 4,000                  | 4,000                     | 500            |
| 5105052      | 34111 Prisoner Meals                  | 29                  | 500                             | 500                    | 500                       | 0              |
| 5105052      | 34115 Lodging                         | 330                 | 2,500                           | 4,000                  | 4,000                     | 1,500          |
| 5105052      | 34120 Tolls                           | 130                 | 100                             | 1,000                  | 500                       | 400            |
| 5105052      | 34205 Gas & Oil, Vehicle              | 24,159              | 46,000                          | 46,000                 | 40,000                    | (6,000)        |
| 5105052      | 34210 Repairs, Vehicle                | 7,119               | 20,000                          | 20,000                 | 15,000                    | (5,000)        |
| 5105052      | 34315 Telephone                       | 777                 | 6,876                           | 6,876                  | 6,876                     | 0              |
| 5105052      | 34410 Office Rent ACCCP               | 1,050               | 4,200                           | 5,000                  | 5,000                     | 800            |
| 5105052      | 34723 Property Liability Vehicle Ins. | 81,403              | 87,945                          | 96,738                 | 96,738                    | 8,793          |
| 5105052      | 34940 Training & Education            | 11,187              | 10,500                          | 15,000                 | 15,000                    | 4,500          |
| 5105052      | 34951 Jail Records Management         | 0                   | 33,775                          | 33,775                 | 33,775                    | 0              |
| 5105052      | 34952 Enterprise Lease Cost           | 0                   | 20,000                          | 20,000                 | 20,000                    | 0              |
| 5105052      | TBA Live Scan Agreement               | 0                   | 0                               | 0                      | 12,000                    | 12,000         |
| <b>TOTAL</b> | <b>Contractual Services</b>           | <b>1,243,435</b>    | <b>1,477,596</b>                | <b>1,593,174</b>       | <b>1,573,674</b>          | <b>96,078</b>  |
| <b>53</b>    | <b>Commodities</b>                    |                     |                                 |                        |                           |                |
| 5105053      | 35104 Food Services                   | 512,646             | 543,000                         | 572,000                | 572,000                   | 29,000         |
| 5105053      | 35320 Kitchen Supplies                | 297                 | 2,500                           | 2,500                  | 2,500                     | 0              |
| 5105053      | 35321 Inmate Supplies                 | 13,633              | 10,000                          | 17,000                 | 17,000                    | 7,000          |
| 5105053      | 35335 Office Supplies                 | 4,464               | 5,000                           | 5,000                  | 5,000                     | 0              |

**AROOSTOOK COUNTY COMMISSIONERS**  
**Jail Fund**  
**FY 2026-2027 Proposed Budget**

|                          |                             |                                | [1]                 | [2]                             | [3]                    | [4]                       | [4] - [2]        |
|--------------------------|-----------------------------|--------------------------------|---------------------|---------------------------------|------------------------|---------------------------|------------------|
| ACCOUNTS                 | DESCRIPTION                 |                                | 2024-2025<br>ACTUAL | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>REQUESTED | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE     |
| 5105053                  | 35405                       | Uniforms                       | 17,998              | 20,000                          | 20,000                 | 20,000                    | 0                |
| 5105053                  | 35410                       | Prisoners Clothing             | 10,544              | 8,000                           | 8,000                  | 8,000                     | 0                |
| <b>TOTAL</b>             | <b>Commodities</b>          |                                | <b>559,582</b>      | <b>588,500</b>                  | <b>624,500</b>         | <b>624,500</b>            | <b>36,000</b>    |
| <b>54</b>                | <b>Capital Outlay</b>       |                                |                     |                                 |                        |                           |                  |
| 5105054                  | 37217                       | Jail Capital Outlay            | 0                   | 25,000                          | 25,000                 | 35,000                    | 10,000           |
| <b>TOTAL</b>             | <b>Capital Outlay</b>       |                                | <b>0</b>            | <b>25,000</b>                   | <b>25,000</b>          | <b>35,000</b>             | <b>10,000</b>    |
| <b>61</b>                | <b>Departmental Revenue</b> |                                |                     |                                 |                        |                           |                  |
| 5061                     | 21050                       | Judiciary Court Fines          | 36,783              | 20,000                          | 20,000                 | 20,000                    | 0                |
| 5061                     | 21053                       | Community Corrections Funding  | 1,420,138           | 1,420,138                       | 1,212,852              | 1,212,852                 | (207,286)        |
| 5061                     | 21054                       | Supplemental Funding           | 117,952             | 0                               | 0                      | 0                         | 0                |
| 5061                     | 21058                       | Community Supervision          | 27,647              | 55,000                          | 55,000                 | 55,000                    | 0                |
| 5061                     | 22076                       | Transfer in Jail Reserve Funds | 75,000              | 0                               | 0                      | 0                         | 0                |
| <b>TOTAL</b>             | <b>Departmental Revenue</b> |                                | <b>1,677,520</b>    | <b>1,495,138</b>                | <b>1,287,852</b>       | <b>1,287,852</b>          | <b>(207,286)</b> |
| <b>62</b>                | <b>Taxes</b>                |                                |                     |                                 |                        |                           |                  |
| 5062                     | 20202                       | Taxes                          | 3,707,928           | 4,830,059                       | 5,773,758              | 5,725,319                 | 895,260          |
| <b>TOTAL</b>             | <b>Taxes</b>                |                                | <b>3,707,928</b>    | <b>4,830,059</b>                | <b>5,773,758</b>       | <b>5,725,319</b>          | <b>895,260</b>   |
| <b>TOTAL</b>             | <b>JAIL EXPENSES</b>        |                                | <b>5,689,217</b>    | <b>6,325,197</b>                | <b>7,061,610</b>       | <b>7,013,171</b>          | <b>687,974</b>   |
| <b>TOTAL</b>             | <b>JAIL REVENUES</b>        |                                | <b>5,385,448</b>    | <b>6,325,197</b>                | <b>7,061,610</b>       | <b>7,013,171</b>          | <b>687,974</b>   |
| <b>SURPLUS (DEFICIT)</b> |                             |                                | <b>(303,770)</b>    | <b>0</b>                        | <b>0</b>               | <b>0</b>                  | <b>0</b>         |



# County of Aroostook

Proposed Budget  
Unorganized Territory  
2026-2027

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

|          |                   | [1]                       | [2]                             | [3]                       | [3] - [2]    |        |
|----------|-------------------|---------------------------|---------------------------------|---------------------------|--------------|--------|
| ACCOUNTS | DESCRIPTION       | 2024-25<br>ACTUAL         | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE |        |
| <b>1</b> | <b>Cross Lake</b> |                           |                                 |                           |              |        |
| 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**

| ACCOUNTS     |                         | DESCRIPTION              | [1]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                         |
| <b>TOTAL</b> | <b>Cross Lake</b>       |                          | <b>161,004</b>           | <b>175,927</b>                         | <b>205,508</b>                   | <b>29,581</b>             |
| <b>2</b>     | <b>Sinclair</b>         |                          |                          |  |                                  |                           |
| 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                         |
| <b>TOTAL</b> | <b>T17R4 (Sinclair)</b> |                          | <b>101,437</b>           | <b>100,180</b>                         | <b>116,005</b>                   | <b>15,825</b>             |
| <b>3</b>     | <b>Van Buren Cove</b>   |                          |                          |  |                                  |                           |
| 230303       | 30302                   | Solid Waste Contract     | 2,256                    | 2,301                                  | 2,400                            | 99                        |

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

| ACCOUNTS     |                               | DESCRIPTION               | [1]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                         |
| <b>TOTAL</b> | <b>T17R3</b>                  |                           | <b>22,356</b>            | <b>25,253</b>                          | <b>25,900</b>                    | <b>647</b>                |
| <b>4</b>     | <b>T16R5 (Square Lake)</b>    |                           |                          |  |                                  |                           |
| 230504       | 30302                         | Ambulance Services        | 4,470                    | 4,957                                  | 5,700                            | 743                       |
| <b>TOTAL</b> | <b>T16R5</b>                  |                           | <b>4,470</b>             | <b>4,957</b>                           | <b>5,700</b>                     | <b>743</b>                |
| <b>5</b>     | <b>Madawaska Lake</b>         |                           |                          |  |                                  |                           |
| 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                         |
| <b>TOTAL</b> | <b>T16R4 (Madawaska Lake)</b> |                           | <b>34,958</b>            | <b>37,280</b>                          | <b>46,700</b>                    | <b>9,420</b>              |
| <b>6</b>     | <b>T15R6 (Hedgehog Mtn.)</b>  |                           |                          |  |                                  |                           |
| 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                       |
| <b>TOTAL</b> | <b>T15R6</b>                  |                           | <b>13,300</b>            | <b>8,592</b>                           | <b>13,849</b>                    | <b>5,257</b>              |
| <b>7</b>     | <b>Connor</b>                 |                           |                          |  |                                  |                           |
| 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                       |

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

| ACCOUNTS     |                                      | DESCRIPTION             | [1]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                         |
| <b>TOTAL</b> | Connor                               |                         | 201,716                  | 214,517                                | 224,742                          | 10,225                    |
| <b>8</b>     | <b>T12R8/T11R4 (West of Ashland)</b> |                         |                          |  |                                  |                           |
| 230508       | 30302                                | Ambulance Services      | 85,125                   | 76,425                                 | 88,000                           | 11,575                    |
| <b>TOTAL</b> | T12R8/T11R4                          |                         | 85,125                   | 76,425                                 | 88,000                           | 11,575                    |
| <b>9</b>     | <b>T11R4 (Scopan)</b>                |                         |                          |  |                                  |                           |
| 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                         |
| <b>TOTAL</b> | T11R4                                |                         | 14,889                   | 16,300                                 | 16,700                           | 400                       |
| <b>10</b>    | <b>T10R6 (NW of Masardis)</b>        |                         |                          |  |                                  |                           |
| 230410       | 30302                                | Fire Protection         | 769                      | 792                                    | 800                              | 8                         |
| <b>TOTAL</b> | T10R6 (Masardis)                     |                         | 769                      | 792                                    | 800                              | 8                         |
| <b>11</b>    | <b>E Township</b>                    |                         |                          |  |                                  |                           |
| 230211       | 30302                                | Snow Contract for E Ptt | 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<br>ACTUAL | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE |
| TOTAL     | E Plantation                           | 35,704            | 40,992                          | 43,785                    | 2,793        |
| <b>12</b> | <b>T9R5 (Leading into Oxbow North)</b> |                   |                                 |                           |              |
| 230212    | 30302 Snow Contract for T9R5           | 27,355            | 29,000                          | 30,454                    | 1,454        |
| TOTAL     | T9R5                                   | 27,355            | 29,000                          | 30,454                    | 1,454        |
| <b>13</b> | <b>TDR2 (Leading to No. 9 Mtn.)</b>    |                   |                                 |                           |              |
| 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          |
| <b>14</b> | <b>T8R4 (SE of Masardis)</b>           |                   |                                 |                           |              |
| 230414    | 30302 Fire Protection                  | 769               | 792                             | 825                       | 33           |
| TOTAL     | T8R4 (Masardis)                        | 769               | 792                             | 825                       | 33           |
| <b>15</b> | <b>T7R5 (S of Masardis)</b>            |                   |                                 |                           |              |
| 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          |
| <b>16</b> | <b>TCR2 (W of Monticello)</b>          |                   |                                 |                           |              |
| 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          |
| <b>18</b> | <b>Benedicta</b>                       |                   |                                 |                           |              |
| 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]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                       |
| <b>TOTAL</b> | <b>Benedicta</b>               |                                    | <b>167,106</b>           | <b>180,904</b>                         | <b>202,672</b>                   | <b>21,768</b>             |
| <b>19</b>    | <b>Silver Ridge</b>            |                                    |                          |  |                                  |                           |
| 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)                     |
| <b>TOTAL</b> | <b>Silver Ridge</b>            |                                    | <b>53,244</b>            | <b>55,977</b>                          | <b>65,955</b>                    | <b>9,978</b>              |
| <b>20</b>    | <b>T1R5 (Aroostook Road)</b>   |                                    |                          |  |                                  |                           |
| 230220       | 30302                          | Snow Contract for T1R5             | 42,198                   | 44,000                                 | 44,762                           | 762                       |
| <b>TOTAL</b> | <b>T1R5</b>                    |                                    | <b>42,198</b>            | <b>44,000</b>                          | <b>44,762</b>                    | <b>762</b>                |
| <b>21</b>    | <b>TAR2 (South of Linneus)</b> |                                    |                          |  |                                  |                           |
| 230421       | 30302                          | Fire Protection                    | 991                      | 1,025                                  | 1,055                            | 30                        |
| <b>TOTAL</b> | <b>TAR2</b>                    |                                    | <b>991</b>               | <b>1,025</b>                           | <b>1,055</b>                     | <b>30</b>                 |
| <b>22</b>    | <b>Molunkus</b>                |                                    |                          |  |                                  |                           |

**AROOSTOOK COUNTY COMMISSIONERS**  
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| ACCOUNTS     |                        | DESCRIPTION                        | [1]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                    |
| <b>TOTAL</b> | <b>TAR5 (Molunkus)</b> |                                    | <b>47,800</b>            | <b>52,925</b>                          | <b>86,645</b>                    | <b>33,720</b>             |
| <b>24</b>    | <b>Oxbow-North</b>     |                                    |                          |  |                                  |                           |
| 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                     |
| <b>TOTAL</b> | <b>Oxbow-North</b>     |                                    | <b>89,680</b>            | <b>93,368</b>                          | <b>102,047</b>                   | <b>8,679</b>              |
| <b>25</b>    | <b>Bancroft</b>        |                                    |                          |  |                                  |                           |
| 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                         |

**AROOSTOOK COUNTY COMMISSIONERS**  
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| ACCOUNTS     |                                  | DESCRIPTION              | [1]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>CHANGE |
|--------------|----------------------------------|--------------------------|--------------------------|--|----------------------------------|---------------------------|
| 232725       | 30302                            | Septage Disposal         | 0                        | 100                                    | 100                              | 0                         |
| <b>TOTAL</b> | <b>Bancroft</b>                  |                          | <b>116,462</b>           | <b>120,891</b>                         | <b>125,507</b>                   | <b>4,616</b>              |
| <b>26</b>    | <b>Cary Plantation</b>           |                          |                          |  |                                  |                           |
| 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                         |
| <b>TOTAL</b> | <b>Cary Plantation</b>           |                          | <b>120,676</b>           | <b>126,385</b>                         | <b>129,535</b>                   | <b>3,150</b>              |
| <b>49</b>    | <b>Roads/Bridge Maintenance</b>  |                          |                          |  |                                  |                           |
| 230152       | 30302                            | Roads/Bridge Maintenance | 230,648                  | 210,000                                | 231,000                          | 21,000                    |
| <b>TOTAL</b> | <b>Roads/Bridge Maintenance</b>  |                          | <b>230,648</b>           | <b>210,000</b>                         | <b>231,000</b>                   | <b>21,000</b>             |
| <b>51</b>    | <b>Personnel Services</b>        |                          |                          |  |                                  |                           |
| <b>2990</b>  | <b>Public Safety Coordinator</b> |                          |                          |  |                                  |                           |
| 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                         |
| <b>TOTAL</b> | <b>Public Safety Coordinator</b> |                          | <b>74,427</b>            | <b>80,976</b>                          | <b>84,031</b>                    | <b>3,055</b>              |
| <b>2991</b>  | <b>E.M.A. Support Services</b>   |                          |                          |  |                                  |                           |
| 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]<br>2024-25<br>ACTUAL | [2]<br>2025-2026<br>APPROVED<br>BUDGET | [3]<br>2026-2027<br>COUNTY COMM. | [3] - [2]<br>\$<br>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                         |
| <b>TOTAL</b> | <b>E.M.A. Support Service</b>     |                               | <b>34,098</b>            | <b>36,280</b>                          | <b>37,298</b>                    | <b>1,018</b>              |
| <b>2992</b>  | <b>Deputy Patrol</b>              |                               |                          |  |                                  |                           |
| 2299251      | 34800                             | Deputy Patrol County Contract | 163,354                  | 171,814                                | 192,428                          | 20,614                    |
| <b>TOTAL</b> | <b>Deputy Patrol Personnel</b>    |                               | <b>163,354</b>           | <b>171,814</b>                         | <b>192,428</b>                   | <b>20,614</b>             |
| <b>3000</b>  | <b>Public Works</b>               |                               |                          |  |                                  |                           |
| 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)                   |
| <b>TOTAL</b> | <b>Public Works</b>               |                               | <b>131,254</b>           | <b>140,789</b>                         | <b>140,363</b>                   | <b>(426)</b>              |
| <b>2993</b>  | <b>Community Outreach Planner</b> |                               |                          |  |                                  |                           |
| 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                        |
| <b>TOTAL</b> | <b>Community Outreach Planner</b> |                               | <b>22,389</b>            | <b>20,959</b>                          | <b>29,985</b>                    | <b>9,026</b>              |
| <b>TBD</b>   | <b>Grant Writer</b>               |                               |                          |  |                                  |                           |
| 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                       |

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|           |  | [1]               | [2]                             | [3]                       | [3] - [2]    |
|-----------|--|-------------------|---------------------------------|---------------------------|--------------|
| ACCOUNTS  | DESCRIPTION                            | 2024-25<br>ACTUAL | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE |
| TOTAL     | Community Outreach Planner             | 0                 | 0                               | 16,220                    | 16,220       |
| TOTAL     | Personnel Services                     | 425,522           | 450,818                         | 500,325                   | 49,507       |
| <b>52</b> | <b>Contractual Services</b>            |                   |                                 |                           |              |
|           | <b>Public Works</b>                    |                   |                                 |                           |              |
| 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            |
|           | <b>Community Outreach Planner</b>      |                   |                                 |                           |              |
| 2299351   | 34105 Mileage/Gas                      | 0                 | 1,500                           | 1,600                     | 100          |
| TOTAL     | Contractual Services                   | 5,756             | 12,250                          | 9,875                     | (2,375)      |
| <b>53</b> | <b>Commodities</b>                     |                   |                                 |                           |              |
| 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            |
| <b>54</b> | <b>Capital Outlay</b>                  |                   |                                 |                           |              |
| 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            |

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

|              |                            | [1]                                    | [2]                             | [3]                       | [3] - [2]      |         |
|--------------|----------------------------|--|---------------------------------|---------------------------|----------------|---------|
| ACCOUNTS     | DESCRIPTION                | 2024-25<br>ACTUAL                      | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>COUNTY COMM. | \$<br>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) |
| <b>TOTAL</b> | <b>Capital Outlay</b>      | <b>708,750</b>                         | <b>734,105</b>                  | <b>1,096,250</b>          | <b>362,145</b> |         |
| <b>55</b>    | <b>Miscellaneous</b>       |  |                                 |                           |                |         |
| 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      |
| <b>TOTAL</b> | <b>Miscellaneous</b>       | <b>35,120</b>                          | <b>30,483</b>                   | <b>31,200</b>             | <b>717</b>     |         |
| <b>3230</b>  | <b>State City Programs</b> |  |                                 |                           |                |         |
| 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       |
| <b>TOTAL</b> | <b>State City Programs</b> | <b>11,257</b>                          | <b>11,257</b>                   | <b>11,257</b>             | <b>0</b>       |         |
| <b>57</b>    | <b>Insurances</b>          |  |                                 |                           |                |         |
| 233000       | 30302                      | Insurance                              | 5,023                           | 5,776                     | 6,500          | 724     |
| 233000       | 34718                      | Volunteer Firefighters Ins             | 520                             | 1,240                     | 1,240          | 0       |

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

|                   |   | [1]               | [2]                             | [3]                       | [3] - [2]      |
|-------------------|---|-------------------|---------------------------------|---------------------------|----------------|
| ACCOUNTS          | DESCRIPTION                             | 2024-25<br>ACTUAL | 2025-2026<br>APPROVED<br>BUDGET | 2026-2027<br>COUNTY COMM. | \$<br>CHANGE   |
| TOTAL             | Insurances                              | 5,543             | 7,016                           | 7,740                     | 724            |
| <b>59</b>         | <b>Administration Fees</b>              |                   |                                 |                           |                |
| 231200            | 30302 Administration Fees               | 139,055           | 145,351                         | 175,731                   | 30,380         |
| <b>60</b>         | <b>Audit</b>                            |                   |                                 |                           |                |
| 231500            | 30302 Auditing                          | 5,000             | 5,000                           | 8,000                     | 3,000          |
| <b>67</b>         | <b>Legal Fees</b>                       |                   |                                 |                           |                |
| 233200            | 30302 Legal Fees                        | 0                 | 2,000                           | 2,000                     | 0              |
| TOTAL             | Administration Fees                     | 144,055           | 152,351                         | 185,731                   | 33,380         |
| <b>61</b>         | <b>Departmental Revenue</b>             |                   |                                 |                           |                |
| 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         |
| <b>62</b>         | <b>Taxes</b>                            |                   |                                 |                           |                |
| 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        |
| <b>63</b>         | <b>Surplus</b>                          |                   |                                 |                           |                |
| 2063              | 22085 Surplus                           | 0                 | 0                               | 200,000                   | 200,000        |
| TOTAL             | Surplus                                 | 0                 | 0                               | 200,000                   | 200,000        |
| <b>TOTAL</b>      | <b>Unorganized Territories Expenses</b> | <b>2,944,485</b>  | <b>3,052,383</b>                | <b>3,690,348</b>          | <b>637,965</b> |
| <b>TOTAL</b>      | <b>Unorganized Territories Revenues</b> | <b>3,132,668</b>  | <b>3,052,383</b>                | <b>3,690,348</b>          | <b>637,965</b> |
| Surplus (Deficit) |   | 188,183           | 0                               | 0                         | 0              |