

County of Aroostook

Quarterly Financial Summary

The purpose of this narrative is to provide a brief overview and highlights of the financials for the County of Aroostook's four funds. (General, ARPA, Jail and UT) This report is not meant to be all inclusive, however, it will highlight areas that management feels need to be noted and observed to give Department Heads and Elected Officials necessary information for the budget oversight process.

General Fund

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

Benchmark %: 75%

GF Revenue:

The General Fund departmental revenue closed its third quarter at 82.2% of budgeted revenue collected. The County also has \$123,660 of additional third quarter revenue collected/receipted in April 2026. Below is the breakdown of \$123,660 by service:

- **District Court Rent:** \$23,218
- **District Attorney:** \$14,082
- **MDEA:** \$86,360

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

Civil Process Revenue shows a large collection percentage as we record revenue in this line item, but the \$40,000 budgeted amount is a net budget amount. As of March 2026, the net amount for Civil Processing is \$29,691.

The Tax Revenue section reflects the County has collected 100% of the anticipated 2025-2026 County Tax revenue as of March. Remaining in this account is the Jail's portion of tax revenue in which will be journaled over on a monthly basis.

GF Expense:

General fund expenses are currently at 69.9% for the third quarter of the fiscal year, tracking below projected budget levels. This reflects staffing-related savings in departments such as

Administration and Law Enforcement, as well as lower utilization in certain cost categories within Emergency Management and the District Attorney's Office.

ARPA Fund (American Rescue Plan Act 2021)

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

ARPA Revenue:

Interest revenue collected as of March 2026 for fiscal year 2025-2026 is reported at \$104,022.39.

ARPA Expense:

Through the nine months of the 2025-2026 fiscal year, the County has expended \$1,099,370 in ARPA funds to support awarded projects.

Jail Fund

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

Benchmark %: 75%

Jail Revenue:

The Jail Fund departmental revenue is currently trending above target at 78.6% collected. We have received 3 of the 4 CJOF funding payments as well as supplemental jail funding. Judiciary Court fines are slow to receive from the State of Maine, but they have started to surface.

Monthly tax allocation transfer payments are made from the General Fund to the Jail Fund, which appropriately reflects a collection percentage of 75%, targeted benchmark.

Jail Expense:

Jail Fund expenses for the nine months of the fiscal year are trending at 74.2%, slightly below the current benchmark target of 75%. Personnel costs are generally in line with expectations, although overtime continues to exceed budgeted levels and is currently being reviewed and addressed. Core operating expenses, including medical services and food, remain consistent with projected spending, while a combination of overages in select line items and lower utilization in others has contributed to overall spending remaining slightly below target.

UT Fund

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

Benchmark %: 75%

UT Revenue:

The Unorganized Territory departmental revenue closed the third quarter of the fiscal year at 76.2% of budget collected, slightly above the current benchmark target. This is driven by strong departmental revenue, including higher-than-anticipated interest income, while core UT tax revenue remains on pace and other revenue sources show typical timing-related variability.

UT Expense:

The Unorganized Territory is reporting 81.6% of its operational budget expensed as of March 2026, trending above the typical benchmark for this point in the fiscal year. This is largely driven by capital projects that have been fully expensed (100%), as well as seasonal costs such as snow removal contracts, many of which are in the 80–99% range. Core service expenditures, including fire protection (approximately 73–78%), solid waste (generally 68–76%), and road maintenance (83.2%), are tracking within expected ranges, while isolated overages in select categories are offset by lower utilization in others.



COUNTY OF AROOSTOOK

Aroostook Jail Steering Committee (Ad Hoc)

Applicant Review

Purpose:

The County of Aroostook is seeking applicants to serve on the Aroostook Jail Steering Committee (Ad Hoc), a 9-member steering committee established to assist the Lead County Jail Team on an as-needed basis.

Committee Composition:

- 9 Total Members (3 Members Per District)
- Each District Shall Include: 2 Professionals and 1 Community Member At-Large

District I

Amity, Blaine, Bridgewater, Crystal, Dyer Brook, Easton, Fort Fairfield, Glenwood Plantation, Hammond, Haynesville, Hersey, Hodgdon, Houlton, Island Falls, Linneus, Littleton, Ludlow, Macwahoc Plantation, Mars Hill, Merrill, Monticello, Moro Plantation, New Limerick, Oakfield, Orient, Reed Plantation, Sherman, Smyrna, South Aroostook Unorganized Territories and Weston.

Professional: Brian L. Harris | Blaine

Professional: Johanna Johnston | Houlton

Professional: William Grant | Houlton

Community Member: _____



COUNTY OF AROOSTOOK

Aroostook Jail Steering Committee (Ad Hoc)

Applicant Review

District II

Ashland, Caribou, Castle Hill, Central Aroostook Unorganized Territories, Chapman, Mapleton, Presque Isle, Washburn and Westfield.

Professional: Dixie Lee Shaw | Presque Isle

Professional: Penny Thompson | Caribou

Community Member: _____

District III

Allagash, Caswell, Connor Township, Cyr Plantation, Eagle Lake, Fort Kent, Frenchville, Garfield Plantation, Grand Isle, Hamlin, Limestone, Madawaska, Masardis, Nashville Plantation, New Canada, New Sweden, Northwest Aroostook Unorganized Territories, Perham, Portage Lake, Square Lake, St. Agatha, St. Francis, St. John Plantation, Stockholm, Van Buren, Wade, Wallagrass, Westmanland, Winterville Plantation and Woodland.

Professional: Edward S. Pocock III | Limestone

Professional: Renee Deschaine | Madawaska

Community Member: Gilman Bourgoin | Madawaska

STATE OF MAINE

AROOSTOOK COUNTY, ss.

Court of County Commissioners

On the 20th day of May the term of this Court, in the year 2026 A.D., it is Ordered that the County Tax for 2026-2027, amounting to Sixteen Million Eight Thousand Three Hundred Sixty Dollars and Zero Cents (\$16,008,360), the sum authorized by a resolve of the Aroostook County Finance Committee, and approved May 12, 2026, together with an overlay of Two Hundred Eighty-Three Thousand Three Hundred Thirty-One Dollars and Zero Cents (\$283,331), being a sum not exceeding two percent of said Sixteen Million Eight Thousand Three Hundred Sixty Dollars and Zero Cents, be apportioned on the various Cities, Towns, Plantations and Unorganized Places within Aroostook County, according to the last State Valuation.

And said apportionment is hereby made as follows:

APPORTIONMENT ON CITIES, TOWNS AND PLANTATIONS	VALUATION	TAX	APPORTIONMENT ON CITIES AND TOWNS AND PLANTATIONS	VALUATION	TAX
Allagash	\$ 40,000,000	\$ 80,600	Hersey	\$ 12,800,000	\$ 25,792
Amity	\$ 20,200,000	\$ 40,703	Hodgdon	\$ 89,500,000	\$ 180,343
Ashland	\$ 115,100,000	\$ 231,927	Houlton	\$ 464,750,000	\$ 936,471
Blaine	\$ 60,850,000	\$ 122,613	Island Falls	\$ 121,850,000	\$ 245,528
Bridgewater	\$ 55,100,000	\$ 111,027	Limestone	\$ 140,500,000	\$ 283,108
Caribou	\$ 557,500,000	\$ 1,123,363	Linneus	\$ 112,750,000	\$ 227,191
Castle Hill	\$ 42,050,000	\$ 84,731	Littleton	\$ 79,500,000	\$ 160,193
Caswell	\$ 26,450,000	\$ 53,297	Ludlow	\$ 38,650,000	\$ 77,880
Chapman	\$ 46,650,000	\$ 94,000	Macwahoc Plantation	\$ 17,150,000	\$ 34,557
Crystal	\$ 29,300,000	\$ 59,040	Madawaska	\$ 513,500,000	\$ 1,034,703
Cyr Plantation	\$ 16,100,000	\$ 32,442	Mapleton	\$ 210,500,000	\$ 424,158
Dyer Brook	\$ 26,400,000	\$ 53,196	Mars Hill	\$ 183,650,000	\$ 370,055
Eagle Lake	\$ 142,950,000	\$ 288,044	Masardis	\$ 36,300,000	\$ 73,145
Easton	\$ 362,150,000	\$ 729,732	Merrill	\$ 20,800,000	\$ 41,912
Fort Fairfield	\$ 243,500,000	\$ 490,653	Monticello	\$ 75,600,000	\$ 152,334
Fort Kent	\$ 378,550,000	\$ 762,778	Moro Plantation	\$ 14,300,000	\$ 28,815
Frenchville	\$ 116,450,000	\$ 234,647	Nashville Plantation	\$ 71,000,000	\$ 143,065
Garfield Plantation	\$ 12,300,000	\$ 24,785	New Canada	\$ 40,800,000	\$ 82,212
Glenwood Plantation	\$ 17,750,000	\$ 35,766	New Limerick	\$ 280,800,000	\$ 565,812
Grand Isle	\$ 37,250,000	\$ 75,059	New Sweden	\$ 57,900,000	\$ 116,669
Hamlin	\$ 29,700,000	\$ 59,846	Oakfield	\$ 67,950,000	\$ 136,919
Hammond	\$ 12,500,000	\$ 25,188	Orient	\$ 58,500,000	\$ 117,878
Haynesville	\$ 15,650,000	\$ 31,535	Perham	\$ 36,200,000	\$ 72,943

STATE OF MAINE

APPORTIONMENT			APPORTIONMENT		
ON CITIES, TOWNS AND PLANTATIONS	VALUATION	TAX	ON CITIES AND TOWNS AND PLANTATIONS	VALUATION	TAX
Portage Lake	\$ 119,900,000	\$ 241,599	Westfield	\$ 46,250,000	\$ 93,194
Presque Isle	\$ 852,000,000	\$ 1,716,780	Westmanland	\$ 24,200,000	\$ 48,763
Reed Plantation	\$ 19,950,000	\$ 40,199	Weston	\$ 88,250,000	\$ 177,824
Saint Agatha	\$ 106,100,000	\$ 213,792	Winterville Plantation	\$ 47,050,000	\$ 94,806
Saint Francis	\$ 38,350,000	\$ 77,275	Woodland	\$ 98,300,000	\$ 198,075
Saint John Plantation	\$ 26,250,000	\$ 52,894			
Sherman	\$ 78,050,000	\$ 157,271			
Smyrna	\$ 35,000,000	\$ 70,525			
Stockholm	\$ 23,300,000	\$ 46,950			
Van Buren	\$ 110,500,000	\$ 222,658	Total for Cities, Towns and Plantations	\$ 7,102,050,000	\$ 14,310,644
Wade	\$ 26,200,000	\$ 52,793			
Wallagrass	\$ 75,800,000	\$ 152,737	Total for Unorganized Places	\$ 983,150,000	\$ 1,981,047
Washburn	\$ 136,900,000	\$ 275,854			

TAX RATE: 0.00202

SUMMARY

	VALUATION	TAX
TOTAL FOR CITIES, TOWNS AND PLANTATIONS	\$ 7,102,050,000	\$ 14,310,644
TOTAL FOR UNORGANIZED PLACES	\$ 983,150,000	\$ 1,981,047
TOTAL	\$ 8,085,200,000	\$ 16,291,691

We have on this day issued warrants to the assessors of the various cities, towns and plantations within Aroostook County requiring the assessment of the sums apportioned against their respective cities, towns or plantations, and the collection and payment thereof to the treasurers of said cities, towns or plantations, to be paid by them to the County Treasurer, on his warrants to be issued therefore on or before the first day of September 2026.

And the Clerk of this Court is hereby directed to certify a copy of the above apportionment to the County Treasurer of Aroostook County, and the County Treasurer is directed to certify a like copy to the State Tax Assessor as required by statute.

Dated at Caribou, Maine

May 20, 2026

Attest: _____
County Clerk

AROOSTOOK COUNTY COMMISSIONERS

Computation of 2026-2027 County Tax Mil Rate and Overlay

Amount to be Raised	\$	16,008,360.00		
X 2.00%			2%	
Maximum Overlay	\$	320,167.20		
Total Tax + 2.0%	\$	16,328,527.20		
Municipal Valuation	\$	7,102,050,000		
Unorganized	\$	983,150,000		
Total	\$	8,085,200,000		
Min Mil Rate		0.001979958		
Max Mil Rate		0.002019558		
Total Valuation	\$	8,085,200,000		
Suggested Mil Rate		0.2015%		
	\$	16,291,691.00		
Valuation X Mil Rate	\$	16,291,691.00		
Tax	\$	16,008,360.00		
Overlay Tax	\$	283,331.00	←	Does not exceed 2%
Tax	\$	16,008,360.00		
Overlay	\$	283,331.00		
	\$	16,291,691.00		