



County of Aroostook

Approved Budget

General Fund

2026-2027

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|--|---------------------|------------------------------|------------------------|---------------------------|---------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ CHANGE |
| 1010 | Emergency Management | | | | | |
| 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 |
| TOTAL | Personnel Services | 237,200 | 263,114 | 274,719 | 276,143 | 13,029 |
| 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 | - |
| TOTAL | Contractual Services | 16,618 | 26,890 | 28,290 | 28,290 | 1,400 |
| 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 |
| TOTAL | Commodities | 7,464 | 9,300 | 10,200 | 10,200 | 900 |
| TOTAL | Emergency Management | 261,282 | 299,304 | 313,209 | 314,633 | 15,329 |
| 1015 | District Attorney | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] | |
|--------------|-----------------------------|-----------------------------------|------------------------------|------------------------|---------------------------|---------------|----------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Personnel Services | 652,353 | 842,600 | 891,053 | 853,896 | 11,296 | |
| 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 |
| TOTAL | Contractual Services | 105,956 | 190,200 | 213,495 | 195,576 | 5,376 | |
| 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 | - |
| TOTAL | Commodities | 10,493 | 13,500 | 17,000 | 13,500 | - | |
| TOTAL | District Attorney | 768,801 | 1,046,300 | 1,121,548 | 1,062,972 | 16,672 | |
| 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) |
| TOTAL | Personnel Services | 782,846 | 897,349 | 903,204 | 898,853 | 1,504 | |
| 52 | Contractual Services | | | | | | |
| 1102052 | 34105 | Mileage | 9,044 | 10,000 | 12,500 | 12,500 | 2,500 |

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|---------------|-------------------------------|---------------------|------------------------------|------------------------|---------------------------|-----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Contractual Services | 84,628 | 99,930 | 112,000 | 110,250 | 10,320 |
| 53 | Commodities | | | | | |
| 1102053 35335 | Office Supplies | 5,400 | 5,300 | 6,500 | 6,500 | 1,200 |
| TOTAL | Commodities | 5,400 | 5,300 | 6,500 | 6,500 | 1,200 |
| TOTAL | Administration | 872,873 | 1,002,579 | 1,021,704 | 1,015,603 | 13,024 |
| 1024 | Information Technology | | | | | |
| 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) |
| TOTAL | Personnel Services | 40,908 | 83,227 | 89,168 | 89,394 | 6,167 |
| 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) |
| TOTAL | Contractual Services | 764 | 144,800 | 145,800 | 145,000 | 200 |
| 53 | Commodities | | | | | |
| 1102453 35335 | Office Supplies | - | - | - | - | - |
| TOTAL | Commodities | - | - | - | - | - |
| TOTAL | Information Technology | 41,672 | 228,027 | 234,968 | 234,394 | 6,367 |
| 1025 | New Jail Facilitation | | | | | |
| 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) |
| TOTAL | Personnel Services | - | 63,354 | 126,708 | - | (63,354) |
| 52 | Contractual Services | | | | | |
| 1102552 34105 | Mileage | - | 1,000 | 2,000 | - | (1,000) |
| 1102552 34110 | Meals | - | 500 | 1,000 | - | (500) |
| 1102552 34115 | Lodging | - | 1,000 | 1,000 | - | (1,000) |
| 1102552 34315 | Telephone | - | 600 | 1,000 | - | (600) |
| 1102552 TBA | Consult Services | - | - | - | 60,000 | 60,000 |
| TOTAL | Contractual Services | - | 3,100 | 5,000 | 60,000 | 56,900 |
| 53 | Commodities | | | | | |

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|--|---------------------|------------------------------|------------------------|---------------------------|----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ CHANGE |
| 1102553 | 35335 Office Supplies | - | 2,000 | 2,000 | - | (2,000) |
| TOTAL | Commodities | - | 2,000 | 2,000 | - | (2,000) |
| TOTAL | New Jail Facilitation | - | 68,454 | 133,708 | 60,000 | (8,454) |
| 1035 | Superior Court Building | | | | | |
| 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 | - |
| TOTAL | Contractual Services | 61,287 | 67,744 | 105,275 | 75,575 | 7,831 |
| 53 | Commodities | | | | | |
| 1103553 | 35205 Fuel | 103,769 | 110,000 | 110,000 | 130,000 | 20,000 |
| TOTAL | Commodities | 103,769 | 110,000 | 110,000 | 130,000 | 20,000 |
| TOTAL | Superior Court Building | 165,057 | 177,744 | 215,275 | 205,575 | 27,831 |
| 1036 | Houlton Building Complex | | | | | |
| 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 |
| TOTAL | Personnel Services | 380,145 | 421,080 | 438,743 | 437,535 | 16,455 |
| 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 | - |
| TOTAL | Contractual Services | 129,793 | 167,766 | 166,990 | 163,490 | (4,276) |
| 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) |
| TOTAL | Commodities | 47,960 | 61,170 | 55,920 | 55,920 | (5,250) |
| TOTAL | Houlton Building Complex | 557,898 | 650,016 | 661,653 | 656,945 | 6,929 |
| 1037 | Sheriff's Office Building | | | | | |
| 52 | Contractual Services | | | | | |

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|---------------|----------------------------------|---------------------|------------------------------|------------------------|---------------------------|-----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| | | | | | | |
| TOTAL | Contractual Services | 32,559 | 38,365 | 41,671 | 45,226 | 6,861 |
| | | | | | | |
| 53 | Commodities | | | | | |
| 1103753 35205 | Fuel | 12,254 | 17,100 | 17,100 | 20,000 | 2,900 |
| TOTAL | Commodities | 12,254 | 17,100 | 17,100 | 20,000 | 2,900 |
| | | | | | | |
| TOTAL | Sheriff's Office Building | 44,814 | 55,465 | 58,771 | 65,226 | 9,761 |
| | | | | | | |
| 1041 | Caribou Courthouse | | | | | |
| 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 | - | - | - | - |
| TOTAL | Personnel Services | 123,397 | 166,873 | 173,848 | 174,789 | 7,916 |
| | | | | | | |
| 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 |
| TOTAL | Contractual Services | 117,196 | 206,548 | 185,109 | 134,623 | (71,925) |
| | | | | | | |
| 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 | - |
| TOTAL | Commodities | 28,517 | 35,360 | 36,300 | 42,280 | 6,920 |
| | | | | | | |
| TOTAL | Caribou Courthouse | 269,111 | 408,781 | 395,257 | 351,692 | (57,089) |
| | | | | | | |
| 1042 | Fort Kent Registry | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|--------------------------------|---------------------|------------------------------|------------------------|---------------------------|---------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 | - | - | - | - |
| TOTAL | Personnel Services | 56,776 | 24,566 | 24,566 | 24,362 | (204) |
| 52 | Contractual Services | | | | | |
| 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 | - |
| TOTAL | Contractual Services | 17,228 | 15,652 | 15,942 | 15,942 | 290 |
| 53 | Commodities | | | | | |
| 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 | - |
| TOTAL | Commodities | 8,159 | 10,650 | 10,650 | 10,860 | 210 |
| TOTAL | Fort Kent Registry | 82,163 | 50,868 | 51,158 | 51,164 | 296 |
| 1043 | Jail Building | | | | | |
| 52 | Contractual Services | | | | | |
| 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) |
| TOTAL | Jail Building | 121,764 | 140,815 | 159,595 | 162,620 | 21,805 |
| 1065 | Registry of Deeds South | | | | | |
| 51 | Personnel Services | | | | | |
| 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 |
| TOTAL | Personnel Services | 265,751 | 302,858 | 317,448 | 319,203 | 16,345 |
| 52 | Contractual Services | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|--------------------------------|---------------------|------------------------------|------------------------|---------------------------|---------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Contractual Services | 62,019 | 65,275 | 65,450 | 64,550 | (725) |
| 53 | Commodities | | | | | |
| 1106553 | 35335 Office Supplies | 1,732 | 3,500 | 3,500 | 3,500 | - |
| TOTAL | Commodities | 1,732 | 3,500 | 3,500 | 3,500 | - |
| TOTAL | Registry of Deeds South | 329,502 | 371,633 | 386,398 | 387,253 | 15,620 |
| 1066 | Registry of Deeds North | | | | | |
| 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 |
| TOTAL | Personnel Services | 182,590 | 211,639 | 222,369 | 223,595 | 11,956 |
| 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 | - |
| TOTAL | Contractual Services | 43,278 | 47,560 | 48,030 | 47,930 | 370 |
| 53 | Commodities | | | | | |
| 1106653 | 35335 Office Supplies | 262 | 2,000 | 2,000 | 2,000 | - |
| TOTAL | Commodities | 262 | 2,000 | 2,000 | 2,000 | - |
| TOTAL | Registry of Deeds North | 226,131 | 261,199 | 272,399 | 273,525 | 12,326 |
| 1070 | Registry of Probate | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|---------------|--------------------------------------|---------------------|------------------------------|------------------------|---------------------------|---------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ CHANGE |
| 1107051 34756 | Performance Bonus | 3,813 | 1,674 | 2,840 | 3,062 | 1,388 |
| TOTAL | Personnel Services | 254,576 | 305,671 | 310,523 | 321,129 | 15,458 |
| 52 | Contractual Services | | | | | |
| 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 |
| TOTAL | Contractual Services | 31,362 | 33,239 | 36,414 | 36,414 | 3,175 |
| 53 | Commodities | | | | | |
| 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 |
| TOTAL | Commodities | 10,358 | 8,916 | 9,200 | 9,400 | 484 |
| TOTAL | Registry of Probate | 296,295 | 347,826 | 356,137 | 366,943 | 19,117 |
| 1071 | LE Outside Employment | | | | | |
| 51 | Personnel Services | | | | | |
| 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 | - | - | - | - |
| TOTAL | Personnel Services | 20,513 | - | - | - | - |
| TOTAL | LE Outside Employment | 20,513 | - | - | - | - |
| 1072 | LE Stonegarden Details | | | | | |
| 51 | Personnel Services | | | | | |
| 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 | - | - | - | - |
| TOTAL | Personnel Services | 4,452 | - | - | - | - |
| TOTAL | LE Stonegarden Details | 4,452 | - | - | - | - |
| 1073 | LE Civil Process | | | | | |
| 51 | Personnel Services | | | | | |
| 1107351 33161 | Civil Process | 170,500 | - | - | - | - |
| 1107351 34721 | Medicare/Fica | 6,642 | - | - | - | - |
| 1107351 34755 | Workers Comp | - | - | - | - | - |
| TOTAL | Personnel Services | 177,142 | - | - | - | - |
| TOTAL | LE Civil Process | 177,142 | - | - | - | - |
| 1074 | Maine Drug Enforcement Agency | | | | | |
| 51 | Personnel Services | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|-------------------------------|--|------------------------------|------------------------|---------------------------|----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Personnel Services | 435,208 | 328,300 | 328,300 | 328,300 | - |
| 53 | Commodities | | | | | |
| 1107453 | 35405 | Uniforms | 1,800 | 1,000 | 1,000 | 1,000 |
| TOTAL | Commodities | 1,800 | 1,000 | 1,000 | 1,000 | - |
| TOTAL | Maine Drug Enforcement | 437,008 | 329,300 | 329,300 | 329,300 | - |
| 1075 | Law Enforcement | | | | | |
| 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 |
| TOTAL | Personnel Services | 3,064,457 | 4,226,951 | 4,915,319 | 4,734,306 | 507,355 |
| 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 |
| TOTAL | Contractual Services | 258,169 | 455,900 | 463,400 | 461,400 | 5,500 |

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|--------------|--------------------------------------|---------------------|------------------------------|------------------------|---------------------------|----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Commodities | 53,140 | 52,000 | 54,000 | 53,000 | 1,000 |
| TOTAL | Law Enforcement | 3,375,766 | 4,734,851 | 5,432,719 | 5,248,706 | 513,855 |
| 1077 | Fire Marshal | | | | | |
| 51 | Personnel Services | | | | | |
| 1107751 | 33128 Fire Marshal | 200 | 200 | 200 | 200 | - |
| TOTAL | Personnel Services | 200 | 200 | 200 | 200 | - |
| 53 | Commodities | | | | | |
| 1107753 | 35375 Training Supplies | 8,500 | 8,800 | 8,800 | 9,000 | 200 |
| TOTAL | Commodities | 8,500 | 8,800 | 8,800 | 9,000 | 200 |
| TOTAL | Fire Marshal | 8,700 | 9,000 | 9,000 | 9,200 | 200 |
| 1078 | MEDATS IT | | | | | |
| 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 | - | - | - | - | - |
| TOTAL | Personnel Services | 3,126 | - | - | - | - |
| TOTAL | MEDATS IT | 3,126 | - | - | - | - |
| 1079 | Enterprise Fleet Management | | | | | |
| 52 | Contractual Services | | | | | |
| 1107952 | 34952 Fleet Managed Service | - | 161,640 | 360,000 | 250,000 | 88,360 |
| TOTAL | Enterprise Fleet Management | - | 161,640 | 360,000 | 250,000 | 88,360 |
| 1090 | Audit | | | | | |
| 52 | Contractual Services | | | | | |
| 1109052 | 34015 Auditing | 32,000 | 20,000 | 20,000 | 20,000 | - |
| TOTAL | Audit | 32,000 | 20,000 | 20,000 | 20,000 | - |
| 1092 | Wide Area Network (WAN) | | | | | |
| 52 | Contractual Services | | | | | |
| 1109252 | 34314 Email System | 22,914 | - | - | - | - |
| 1109252 | 34315 Wide Area Network (WAN) | 96,366 | - | - | - | - |
| TOTAL | Wide Area Network (WAN) | 119,280 | - | - | - | - |
| 2025 | Employee Benefits | | | | | |
| 52 | Contractual Services | | | | | |
| 1202552 | 34725 Unemployment | 317 | 1,500 | 35,000 | 35,000 | 33,500 |
| TOTAL | Employee Benefits | 317 | 1,500 | 35,000 | 35,000 | 33,500 |
| 2040 | Copiers | | | | | |
| 52 | Contractual Services | | | | | |
| 1204052 | 34415 Copier Supplies | 29,618 | 32,000 | 35,000 | 35,000 | 3,000 |
| TOTAL | Copiers | 29,618 | 32,000 | 35,000 | 35,000 | 3,000 |
| 2045 | State City Municipal Programs | | | | | |

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2026-2027 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] |
|---------------|--|---------------------|------------------------------|------------------------|---------------------------|----------------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 | - |
| TOTAL | State Cty Municipal Programs | 144,381 | 144,381 | 223,211 | 139,155 | (5,226) |
| 2050 | Insurance | | | | | |
| 1205052 34723 | Property Vehicle Liability Ins | 37,648 | 57,100 | 68,520 | 68,520 | 11,420 |
| TOTAL | Insurance | 37,648 | 57,100 | 68,520 | 68,520 | 11,420 |
| 2075 | Capital | | | | | |
| 1207554 37205 | Building & Office Equipment | 1,060,853 | 689,204 | 831,414 | 713,054 | 23,850 |
| 1207554 37207 | Correction Services | 590,134 | - | - | - | - |
| TOTAL | Capital | 1,650,987 | 689,204 | 831,414 | 713,054 | 23,850 |
| 2077 | PSAP | | | | | |
| 52 | Contractual Services | | | | | |
| 1207752 34980 | PSAP | 205,986 | 212,165 | 356,150 | 356,150 | 143,985 |
| TOTAL | PSAP | 205,986 | 212,165 | 356,150 | 356,150 | 143,985 |
| 2080 | Contingent Account | | | | | |
| 1208052 34981 | Contingent | 16,519 | - | 50,000 | 55,000 | 55,000 |
| TOTAL | Contingent Account | 16,519 | - | 50,000 | 55,000 | 55,000 |
| 2086 | Website | | | | | |
| 1208652 34982 | Website | 1,770 | - | - | - | - |
| TOTAL | Website | 1,770 | - | - | - | - |
| 2087 | MCCA Convention | | | | | |
| 1208752 34983 | MCCA Convention | 4,627 | 4,000 | 4,000 | 4,000 | - |
| TOTAL | MCCA Convention | 4,627 | 4,000 | 4,000 | 4,000 | - |
| 2088 | GASB 75 | | | | | |
| 1208852 34984 | GASB 75 | 5,200 | 5,500 | 5,500 | 5,500 | - |
| TOTAL | GASB 75 | 5,200 | 5,500 | 5,500 | 5,500 | - |
| 2092 | Personnel Services | | | | | |
| 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 | - |
| TOTAL | Personnel Services | 104,125 | 93,230 | 93,230 | 93,230 | - |
| 61 | Departmental Revenue | | | | | |
| 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 Approved Budget

| | | [1] | [2] | [3] | [4] | [4] - [2] | |
|------------------------------------|-----------------------------|---|------------------------------|------------------------|---------------------------|----------------|---------|
| ACCOUNTS | DESCRIPTION | 2024-2025 ACTUAL | 2025-2026 APPROVED BUDGET | 2026-2027 REQUESTED | 2026-2027 FINANCE COMM | \$ 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 |
| TOTAL | Departmental Revenue | 2,605,816 | 2,062,704 | 1,862,704 | 2,287,319 | 224,615 | |
| 62 | Taxes | | | | | | |
| 162 | 22080 | Taxes Receivable | 8,842,943 | 9,540,178 | 11,372,120 | 10,283,041 | 742,863 |
| TOTAL | Taxes | 8,842,943 | 9,540,178 | 11,372,120 | 10,283,041 | 742,863 | |
| TOTAL GENERAL FUND EXPENSES | | 10,416,527 | 11,602,882 | 13,234,824 | 12,570,360 | 967,478 | |
| TOTAL GENERAL FUND REVENUES | | 11,448,759 | 11,602,882 | 13,234,824 | 12,570,360 | 967,478 | |
| Surplus (Deficit) | | 1,032,232 | 0 | 0 | 0 | 0 | |