

MINUTES

2023 COUNTY BUDGET, 2023/2024 UNORGANIZED TERRITORY BUDGET AND 2023/2024 JAIL BUDGET
PUBLIC HEARING – NOVEMBER 15, 2022 - 4:30 P.M. - DISTRICT COURTROOM - COURTHOUSE -
CARIBOU

PRESENT

Ryan Bushey, Chair, Finance Committee
Sue Powers, Vice Chair, Finance Committee
Richard Fortier, Secretary, Finance Committee
Nelson, Jandreau, Finance Committee
Michael Greenlaw, Finance Committee
Donald Savage, Finance Committee
Kai Libby, Finance Committee
Norman L. Fournier, County Commissioner
Paul J. Underwood, County Commissioner
Ryan D. Pelletier, County Administrator
Dana Gendreau, Finance Director
Various department heads and members of the public (See sign in sheet)

- ART. 1. The meeting was called to order by Finance Committee Chair Ryan Bushey at 4:30 P.M. The Public Hearing notice was read. The Finance Committee members introduced themselves to the public.
- ART. 2. The County Commissioners introduced themselves to the public
- ART. 3. Presentation of the County Budget, the Unorganized Territory Budget and the Jail Budget by Ryan D. Pelletier, County Administrator.

The County Budget was presented as follows:

- Total Expenditures -	\$9,441,471.00
Departmental Revenues (P.P. 2015, Chapter 335)	\$3,266,072.00
Total Tax Assessment	<u>\$6,175,400.00</u>
- Total Revenue	<u>\$9,441,471.00</u>

The Unorganized Territory Budget was presented as follows:

- Total Expenditures -	\$2,565,409.00
- Departmental Revenues -	\$ 511,764.00
- Utilization of Surplus	\$ 50,000.00
- Tax Assessment -	<u>\$2,003,645.00</u>
Total Revenues -	<u>\$2,565,409.00</u>

The Jail Budget was presented as follows:

- Total Expenditures -	\$5,147,358.00
- Capital -	\$ 55,000.00
- Revenue -	\$2,063,949.00
- Tax Assessment -	<u>\$3,138,409.00</u>
Total Revenues -	<u>\$5,202,358.00</u>

- ART. 4. Public Comments:

NONE

- ART. 5. Finance Committee Chair, Ryan Bushey adjourned the Public Hearing at 4:45 P.M.
- ART. 6. A joint meeting of the Finance Committee and County Commissioners was convened by Paul J. Underwood, Vice Chair, County Commissioners, and Ryan Bushey, Chair, Finance Committee.
- ART. 7. Motion by Sue Powers and seconded by Donald Savage to approve the minutes of the October 25, 2022 Finance Committee Meeting. So voted.
- ART. 8. Motion by Sue Powers and seconded by Nelson Jandreau to approve the 2023 County budget. So voted. 1 Opposed (Richard Fortier)
- Motion by County Commissioner Norman L. Fournier and seconded by County Commissioner Paul J. Underwood to approve the 2023 County Budget as approved by the Finance Committee. So voted.
- ART. 9. Motion by Nelson Jandreau and seconded by Sue Powers to approve the 2023-2024 Unorganized Territory Budget. So voted.
- Motion by County Commissioner Norman L. Fournier and seconded County Commissioner Paul J. Underwood by to approve the 2023-2024 Unorganized Territory Budget as approved by the Finance Committee. So voted.
- ART. 10. Motion by Sue Powers and seconded by Kai Libby to approve the FY 2023-2024 Jail Budget. So Voted.
- Motion by County Commissioner Norman L. Fournier and seconded by County Commissioner Paul J. Underwood to approve the FY 2023-2024 Jail Budget as approved by the Finance Committee. So voted.
- LD 1 Override
- Motion by Paul Underwood and seconded by Norman Fournier to exceed the LD 1 Property Tax Levy for the General Fund and Jail Budget. So voted.
- Motion by Nelson Jandreau and seconded by Sue Powers to exceed the LD 1 Property Tax Levy for the General Fund and Jail Budget. So voted.
- Motion by Paul Underwood and seconded by Norman Fournier to exceed the LD 1 Property Tax Levy for the Unorganized Territory. So voted.
- Motion by Nelson Jandreau and seconded by Sue Powers to exceed the LD 1 Property Tax Levy for the Unorganized Territory. So voted.
- ART. 11. Motion by Nelson Jandreau and seconded by Richard Fortier to adjourn at 5:10 P.M. So voted. Motion by County Commissioner Norman L. Fournier and seconded by Commissioner Paul J. Underwood to adjourn the joint meeting at 5:10 P.M. So voted.

Richard Fortier, Secretary Finance Committee

FINANCE COMMITTEE RULES/PROCEDURES
ADOPTED ON SEPTEMBER 17, 2013

1. Meetings and Quorum

The finance committee shall conduct all its business in public at county buildings. Five (5) committee members constitute of quorum. When fewer attend, they may adjourn to a convenient time and place.

ARTICLE V

AROOSTOOK COUNTY FINANCE COMMITTEE

There is established a Finance Committee to carry out the purposes of this article.

Section 1. MEMBERSHIP.

The Finance Committee shall consist of nine members, three members from each commissioner district elected as provided in this subsection. The Board shall designate three district subdivisions within each district from each of which one member of the Finance Committee shall be elected.

(a) Finance Committee members shall be elected on the Tuesday following the first Monday of November in each even-numbered year. The election shall be conducted and the results determined as provided for the election of County Commissioners in 30-A M.R.S.A. § 61.

(b) No person shall be eligible to be nominated and elected to the Finance Committee unless registered to vote in the County and a resident of the subdistrict from which nominated and elected. The office of any member of the Finance Committee shall become vacant when that member ceases to be registered to vote in the County, or for any other cause as provided by this Charter or by the Constitution or laws of the State.

(c) Before the first election of Finance Committee members, the Board shall designate five district subdivisions for which members of the Finance Committee shall serve initial terms of four years, and four district subdivisions for which members of the Finance Committee shall serve initial terms of two years. All subsequent terms are for four years. The Board shall reapportion these subdivisions after each Federal Decennial Census.

(d) The Finance Committee shall annually elect a chairperson from among its members.

(e) A vacancy occurring on the Finance Committee shall be filled by the committee, subject to confirmation by a majority of the Board, for the balance of the unexpired term. The person appointed to fill the vacant office must be from the same municipality or unorganized territory as the person vacating the office.

(f) Members shall serve without compensation.

(g) The Finance Committee shall review and approve the budget and estimates, including the budget for municipal services in the unorganized territory prepared by the Board.

Section 2.
FINANCE COMMITTEE ORGANIZATION.

The Finance Committee shall conduct its meetings in public at county buildings. The Board shall direct the County Clerk to call an organizational meeting of the Finance Committee no later than sixty days before the end of the County's fiscal year. The Board shall provide the Committee with necessary clerical assistance, office expenses and suitable meeting space, as well as access to county files and information. The Finance Committee shall select its own chairperson, vice-chairperson and secretary. The Finance Committee shall adopt its own rules or procedures and bylaws.

Section 3.
BUDGET PROCEDURES.

(a) Proposed Budget. The Board shall submit itemized finance estimates, as described in 30-A M.R.S.A. §§ 701, 702 and 7503, in the form of a budget, to the Finance Committee in a timely fashion, no later than 60 days before the end of the County's fiscal year.

(b) Budget review process. The Finance Committee shall review the itemized estimated budget prepared by the Board, together with any supplementary material prepared by the head of each county department or provided by any independent board or institution or another governmental agency. The Finance Committee shall prepare a proposed budget and may increase, decrease or alter the estimated budget provided that:

(i) The Finance Committee enters into its minutes an explanation for any suggested change in the estimated expenditures and revenues as initially presented by the Board; and

(ii) In the proposed budget, the total estimated revenues, together with the amount of county tax to be levied, equals the total estimated expenditures.

(c) Public hearing. The Finance Committee shall hold a public hearing in the County on its proposed budget before the end of the County's fiscal year and before the final adoption of the budget. Notice of the hearing shall be given at least ten days before the hearing in all newspapers of general circulation within the County. Written notice and a copy of the proposed budget shall be sent by mail, or delivered in person, to the clerk of each municipality in the County. Each municipal clerk shall notify the municipal officials of the proposed budget.

(d) Finality of budget. After the public hearing is completed, the Finance Committee shall adopt a final budget and transmit that budget to the Board. The Board shall not further increase, decrease, alter or revise the budget as adopted by the Finance Committee, except by unanimous vote of the Board. If the adopted budget is changed by the Board, the Finance Committee may reject that change by a two-thirds vote of its membership. Those actions shall be final and not subject to further action by either the Board or Finance Committee.

(e) Assessment of taxes. The budget as so adopted and changed under subsection (d) is the final authorization for the assessment of county taxes. The approved final budget shall be sent to the Board and the county tax authorized shall be apportioned and collected in accordance with 30-A M.R.S.A. § 706. The approved final budget for the unorganized territories shall be sent to the State as provided by 30-A M.R.S.A. § 7503.

(f) Interim budget. Until a budget is finally approved, the County shall operate on an interim budget which shall not exceed the previous year's budget.

(g) Transfer of funds. The Board may transfer funds as provided in 30-A M.R.S.A. § 922.

(h) Fiscal Year. The fiscal year of the County shall be January 1 through December 31, but the Board may change the fiscal year in accordance with State law.

**Section 4.
BUDGET AMENDMENTS.**

The approved final budget shall govern the expenditures of the County during the fiscal year. No expenses may be incurred in excess of those shown in the approved final budget, but the budget may be, from time to time, revised by the preparation and submission of a proposed amended budget by the Board to the Finance Committee for approval. Only after the Finance Committee has approved an amended approved final budget shall the amendment become effective. A report of approval of an amended budget shall be transmitted to the State Auditor within fifteen days of an approval of an amended budget by the Finance Committee.

**Section 5.
FILING OF COUNTY BUDGET.**

A copy of the approved final budget and subsequent amendments shall be filed on forms approved by the Department of Audit with the State Auditor, who shall retain them for three years.

**Section 6.
DISTRICT SUBDIVISIONS.**

The District subdivisions shall be as follows:

DISTRICT I

Area 1: Amity, Bancroft, Crystal, Dyer Brook, Glenwood Plantation, Hammond, Haynesville, Hersey, Island Falls, Linneus, Littleton, Ludlow, Macwahoc Plantation, Merrill, Molunkus, Monticello, Moro Plantation, New Limerick, Oakfield, Orient, Reed Plantation, Sherman, Smyrna, Weston, and the unorganized territories of Southern Aroostook.

Area 2: Hodgdon, Houlton.

Area 3: Blaine, Bridgewater, Easton, Fort Fairfield, Mars Hill.

DISTRICT II

Area 4: Ashland, Castle Hill, Chapman, Mapleton, Washburn, Westfield, and the unorganized territories of Central Aroostook.

Area 5: Presque Isle.

Area 6: Caribou.

DISTRICT III

Area 7: Caswell, Cyr Plantation, Hamlin, Limestone, New Sweden, Perham, Stockholm, Van Buren, Wade, Westmanland, Woodland, and the unorganized territories of Northeast Aroostook.

Area 8: Frenchville, Grand Isle, Madawaska, New Canada, St. Agatha, Winterville Plantation, and the unorganized territories of North Central Aroostook.

Area 9: Allagash, Eagle Lake, Fort Kent, Garfield Plantation, Masardis, Nashville Plantation, Portage Lake, St. Francis, St. John Plantation, Wallagrass, and the unorganized territories of Northwest Aroostook.

County of Aroostook

Quarterly Financial Summary

The purpose of this narrative is to provide a brief overview and highlights of the financials for the County of Aroostook's four funds. (General, ARPA, Jail and UT) This report is not meant to be all inclusive, however, 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 2023 | January 2023 - June 2023

Benchmark %: 50%

GF Revenue:

The Departmental Revenue section is currently trending at 31.6% collected as of June 2023 with a total collection amount of \$1,033,316, resulting in a below benchmark percentage. Approximately \$669,805 of additional departmental revenue, to be realized during the 3rd quarter of 2023 would contribute an additional 20.5% to the 31.6% currently collected. Once the additional departmental revenue is factored in, the percentage of revenue realized is now at 52.1%, slightly surpassing the targeted benchmark of 50%.

The areas of non-realized revenue as of June 2023 are consist of:

- District Court Rent - \$31,500
- DA Revenue - \$17,626
- Registry of Deeds South - \$56,686
- Registry of Deeds North - \$13,288
- Registry of Probate - \$8,370
- MDEA - \$200,835
- Transfer in of ARPA funds $\$413,000/2$ (6 months of fiscal year) = \$206,500
- Transfer in of ARPA Revenue Loss funds $\$270,000/2$ (6 months of fiscal year) = \$135,000

The revenue line, GF Surplus, of \$250,000 is a budget entry only thus no activity in the current year column and represents 7.7% of the budgeted departmental revenue.

The Tax Revenue section for the 2ndst quarter of the fiscal year continues to reflect the Jail's portion of County taxes in which are journaled to the Jail Fund from the General Fund monthly. You will notice a negative revenue on the financial statement as the actual collection of County

taxes typically takes place later in the fiscal year and as payments are received, they will be posted to this revenue line item. This is why the County seeks a tax anticipation note every year, to support the funding of the County's expenses until tax dollars are paid to the County. Our first TAN drawdown took place in March 2023 and as of June 2023, \$2.7 million has been disbursed. This is a typical trend for the County for timing of a TAN drawdown of funds.

GF Expense:

The general fund expenses, as a total, are currently trending at 53.2%, which is slightly above our targeted 50% for our mid-year benchmark. As stated in the previous quarter report, the largest factors contributing to the overage is the Capital Outlay and Contingent Expense Line expensed 100% of the budgeted amount for the general fund budget fiscal year 2023 in the amount of \$579,871. Had those two lines been expensed quarterly, the general fund total expense percentage would decrease from 53.2% to 50.2%, which validates the general fund expenses are right on target for its activity for the first half of the fiscal year. You will also notice some line items have surpassed the 25% target percentage and this is due to one-time dues, software, contract payments that will skew the current line percentage, however, will even out as we move further into the fiscal year.

ARPA Fund (American Rescue Plan Act 2021)

Year-To-Date: FY 2023 | January 2023 – June 2023

ARPA Revenue:

Interest revenue for the half of 2023 is collected at \$141,100.

ARPA Expense:

The County has expensed \$976,277.32 to the ARPA Fund expense department for the first six months of 2023. These expenses are fully funded by the American Rescue Plan Act operating account and are from the first round of grant awards. As of June 2023, we are moving forward with our second round of funding/grant awards.

Jail Fund

Year-To-Date: FY 2022-2023 | July 2022 - June 2023

Benchmark %: 100%

Jail Revenue:

The Jail Fund tax revenue is accounted for at 100% collected for the year ending 6/30/2023. The departmental revenue collection ended the fiscal year with an additional \$47,070 over its budgeted projection.

Jail Expense:

The Jail Fund expenses closed at 6.7% above the total budgeted expense projection, totaling \$314,340 of additional costs. Due to the increase in jail activity the largest contributors to the expense overage are:

1. Additional Health & Medical Contract Costs: \$117,377
2. Additional Food Contract Costs: \$51,638
3. Relocation (send out) of Prisoners: \$66,259
4. Satellite Tracking: \$68,028

The Jail Fund closed the fiscal year with a deficit of \$267,270 which is computed from the \$47,070 gain in revenue and the \$314,340 overage in expense, as stated above.

UT Fund

Year-To-Date: FY 2022-2023 | July 2022 - June 2023

Benchmark %: 100%

UT Revenue:

The UT Fund tax revenue was collected at 100% of the approved budgeted revenue. The departmental revenue closed the year with \$106,023 above the budgeted projection. The largest contributors to the departmental revenue increase are:

1. UT excise tax collected at \$66,251 over budgeted projection.
2. Due to an increase in banking interest rates since budget season, \$35,183 of interest revenue was collected over budget projection.

The UT Fund revenue, in its entirety for the fiscal year, computes to a gain of \$66,023.32 overall as the revenue line, UT Surplus of \$40,000 is a budget entry only thus no activity in current year column.

UT Expense:

The UT Fund fiscal year closed slightly above the total budgeted expense projection with \$49,644.99 of additional expenses attributed to contracts to provide services in the Unorganized Territories. The major contributors to the expense overage are:

1. Ambulance contract expense overage for the year: \$36,850
2. Snow contract expense overage for the year: \$27,365

The UT Fund closed the fiscal year with a surplus of \$16,378 which is computed from the \$66,023 gain in revenue and the \$49,644 loss in expense overage, as stated above.

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	{Change}/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1010 Emergency Management							
51 Personnel Services							
1101051	33103 Emergency Management Director	58,262	64,019	63,127	32,759	(31,260)	-48.83%
1101051	33109 Deputy Director EMA	13,250	15,004	12,408	7,027	(7,977)	-53.17%
1101051	33134 Planner	33,115	38,587	35,235	16,588	(21,999)	-57.01%
1101051	33141 Maintenance Worker	3,957	4,434	4,588	2,454	(1,980)	-44.65%
1101051	33166 Director of EMA Grant	1,620	1,754	1,730	898	(856)	-48.83%
1101051	33167 Dep. Director EMA Grant	552	625	517	293	(332)	-53.16%
1101051	33168 Planning Associate Grant	1,669	1,979	1,524	6,321	4,342	219.39%
1101051	33169 Planning Associate Grant II	7,631	8,905	6,968	955	(7,950)	-89.28%
1101051	33173 Community Planner	18,578	20,847	18,803	10,991	(9,855)	-47.27%
1101051	34719 Health Insurance Stipend	362	362	362	181	(181)	-50.00%
1101051	34720 Medical Insurance	38,158	53,860	28,819	30,283	(23,577)	-43.78%
1101051	34721 Medicare/Fica	1,833	2,269	2,012	1,297	(972)	-42.84%
1101051	34724 Life Insurance	340	322	289	161	(161)	-50.00%
1101051	34735 MainePERS	14,324	17,294	14,530	8,564	(8,730)	-50.48%
1101051	34755 Workers Comp	2,555	3,065	2,771	1,549	(1,515)	-49.44%
1101051	34756 Performance Bonus	2,795	1,973	-	1,010	(963)	-48.83%
TOTAL	Personnel Services	199,000	235,298	193,684	121,329	(113,969)	-48.44%
52 Contractual Services							
1101052	34105 Mileage	-	500	320	250	(250)	-50.00%
1101052	34110 Meals	321	500	290	250	(250)	-50.00%
1101052	34115 Lodging	3,231	1,800	372	900	(900)	-50.00%
1101052	34205 Gas & Oil, Vehicle	1,826	3,000	1,477	1,500	(1,500)	-50.00%
1101052	34210 Repairs, Vehicle	934	600	558	400	(200)	-33.33%
1101052	34305 Electricity	2,807	3,000	2,871	2,000	(1,000)	-33.33%
1101052	34310 Sewer	259	400	263	200	(200)	-50.00%
1101052	34311 Water	257	400	273	200	(200)	-50.00%
1101052	34315 Telephone	1,916	2,970	3,174	1,250	(1,720)	-57.91%
1101052	34610 Building Maintenance	348	800	833	500	(300)	-37.50%
1101052	34630 Equipment Maintenance	335	500	473	300	(200)	-40.00%
1101052	34635 Heating Maintenance	135	200	-	100	(100)	-50.00%
1101052	34657 Radio Installation/Repair	85	300	35	150	(150)	-50.00%
1101052	34820 Dues	255	400	461	225	(175)	-43.75%
1101052	34835 Postage	-	300	-	150	(150)	-50.00%
1101052	34940 Training & Education	268	1,000	771	600	(400)	-40.00%
1101052	34942 Volunteer Support	1,005	1,000	147	500	(500)	-50.00%
1101052	34943 Conferences	-	468	-	-	(468)	-100.00%
TOTAL	Contractual Services	13,982	18,138	12,320	9,475	(8,663)	-47.76%
53 Commodities							
1101053	35205 Fuel	2,365	3,500	2,126	1,750	(1,750)	-50.00%
1101053	35315 Cleaning Supplies	-	200	-	100	(100)	-50.00%
1101053	35335 Office Supplies	3,004	2,500	3,284	1,500	(1,000)	-40.00%
1101053	37210 Software Updates	-	1,500	1,175	750	(750)	-50.00%
TOTAL	Commodities	6,809	7,700	6,585	4,100	(3,600)	-46.75%
TOTAL	Emergency Management	219,792	261,136	212,588	134,904	(126,232)	-48.34%
1015 District Attorney							
51 Personnel Services							
1101551	33121 Legal Assistant - Caribou	34,543	37,204	31,233	26,070	(11,134)	-29.93%
1101551	33129 Legal Assistant - Caribou	47,764	52,483	54,253	28,195	(24,288)	-46.28%
1101551	33122 Legal Assistant - PI	49,041	49,988	51,673	26,854	(23,134)	-46.28%
1101551	33171 Legal Assistant - PI	-	41,863	51,673	26,854	(15,009)	-35.85%
1101551	33123 Legal Assistant - Houlton	38,078	43,119	44,315	26,854	(16,265)	-37.72%

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1101551	33135 Office Support Supervisor	39,649	52,483	33,917	28,050	(24,432)	-46.55%
1101551	34022 Victim Witness Advocates	104,887	136,231	142,079	76,868	(59,363)	-43.58%
1101551	34719 Health Insurance Stipend	3,952	874	5,643	1,994	1,120	128.12%
1101551	34720 Medical Insurance	140,583	162,658	149,324	95,859	(66,799)	-41.07%
1101551	34721 Medicare/Fica	3,976	6,074	5,372	3,553	(2,521)	-41.51%
1101551	34724 Life Insurance	893	995	935	527	(468)	-47.06%
1101551	34735 MainePERS	32,469	43,355	42,152	24,990	(18,365)	-42.36%
1101551	34755 Workers Comp	858	1,476	1,124	868	(608)	-41.18%
1101551	34756 Performance Bonus	2,810	4,649	4,116	3,263	(1,386)	-29.82%
TOTAL	Personnel Services	499,502	633,450	617,808	370,797	(262,652)	-41.46%
52 Contractual Services							
1101552	34005 Accounting & Auditing	4,926	7,000	6,460	3,500	(3,500)	-50.00%
1101552	34022 Victim Advocate Expenses	4,657	3,250	3,582	1,625	(1,625)	-50.00%
1101552	34025 Lab Tests	-	2,500	-	1,250	(1,250)	-50.00%
1101552	34105 Mileage	10,130	12,500	10,450	6,250	(6,250)	-50.00%
1101552	34110 Meals	654	2,000	7,155	1,500	(500)	-25.00%
1101552	34115 Lodging	891	8,500	4,102	6,250	(2,250)	-26.47%
1101552	34315 Telephone	7,065	8,919	4,784	4,460	(4,459)	-49.99%
1101552	34410 Office Rent	7,176	7,200	1,025	3,600	(3,600)	-50.00%
1101552	34630 Equipment Maintenance	3,666	6,000	2,490	3,000	(3,000)	-50.00%
1101552	34631 Computer Consulting	52,729	37,491	-	32,190	(5,301)	-14.14%
1101552	34722 Liability Insurance	-	1,000	-	500	(500)	-50.00%
1101552	34732 Computer Maint/Software	2,089	3,930	-	3,000	(930)	-23.66%
1101552	34820 Dues	2,640	4,250	1,989	4,250	-	0.00%
1101552	34835 Postage	2,177	2,500	214	1,250	(1,250)	-50.00%
1101552	34840 Printing	118	500	112	500	-	0.00%
1101552	34905 Criminal Investigation	668	5,000	214	5,000	-	0.00%
1101552	34925 Witness Fees	8,606	7,500	2,727	7,500	-	0.00%
1101552	34935 Ankle Monitor Program	2,036	4,000	1,626	2,000	(2,000)	-50.00%
1101552	34936 Academy Programming	3,038	15,000	-	7,500	(7,500)	-50.00%
1101552	34940 Training & Education	1,575	5,500	4,884	4,000	(1,500)	-27.27%
1101552	33213 Victim Court Dog Program	4,500	5,000	3,079	2,500	(2,500)	-50.00%
1101552	34937 Discovery Portal / Sharefile	1,152	1,350	1,980	2,000	650	48.15%
TOTAL	Contractual Services	120,493	150,890	56,874	103,625	(47,265)	-31.32%
53 Commodities							
1101553	35335 Office Supplies	6,779	5,000	6,614	2,500	(2,500)	-50.00%
1101553	35505 Books & Periodicals	4,896	6,500	3,079	3,250	(3,250)	-50.00%
TOTAL	Commodities	11,675	11,500	9,693	5,750	(5,750)	-50.00%
TOTAL	District Attorney	631,670	795,840	684,375	480,172	(315,667)	-39.66%
1020 Administration							
51 Personnel Services							
1102051	33101 County Commissioners	35,505	38,174	39,056	21,004	(17,171)	-44.98%
1102051	33102 County Treasurer	5,302	5,822	5,822	2,979	(2,843)	-48.83%
1102051	33110 County Administrator	100,973	104,060	102,817	53,591	(50,469)	-48.50%
1102051	33120 Finance Director/Deputy Treasurer	79,811	87,697	86,475	44,875	(42,822)	-48.83%
1102051	33175 Operations Assistant	25,144	55,109	46,886	25,061	(30,048)	-54.52%
1102051	33124 AP/Payroll Specialist	47,731	55,109	54,332	28,195	(26,914)	-48.84%
1102051	33125 Executive Assistant	928	-	-	-	-	-
1102051	33126 Human Resources Director	79,811	87,697	86,475	44,875	(42,822)	-48.83%
1102051	33176 Human Resources Specialist	30,886	55,109	54,332	33,716	(21,393)	-38.82%
1102051	34719 Health Insurance Stipend	-	-	2,896	1,448	1,448	-
1102051	34720 Medical Insurance	162,672	187,575	165,418	90,482	(97,093)	-51.76%
1102051	34721 Medicare/Fica	5,512	6,894	6,550	4,753	(2,142)	-31.06%
1102051	34724 Life Insurance	617	1,170	801	585	(585)	-50.00%

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1102051	34735 MainePERS	41,070	55,664	47,710	28,263	(27,401)	-49.23%
1102051	34755 Workers Comp	2,568	2,536	3,230	1,786	(751)	-29.60%
1102051	34756 Performance Bonus	5,514	10,222	9,599	4,550	(5,672)	-55.49%
TOTAL	Personnel Services	624,045	752,839	712,399	386,163	(366,677)	-48.71%
	52 Contractual Services						
1102052	34105 Mileage	9,433	6,750	5,151	3,375	(3,375)	-50.00%
1102052	34110 Meals	6,456	4,750	5,678	2,375	(2,375)	-50.00%
1102052	34115 Lodging	4,346	4,500	5,496	2,250	(2,250)	-50.00%
1102052	34205 Gas & Oil Vehicle	9,844	8,500	8,008	4,250	(4,250)	-50.00%
1102052	34210 Repairs Vehicle	3,201	2,000	3,416	1,500	(500)	-25.00%
1102052	34315 Telephone	4,398	5,730	3,431	2,865	(2,865)	-50.00%
1102052	34630 Equipment Maintenance	19,872	23,000	36,329	23,000	-	0.00%
1102052	34820 Dues	13,501	14,500	22,721	14,000	(500)	-3.45%
1102052	34835 Postage	2,219	4,250	3,397	2,125	(2,125)	-50.00%
1102052	34840 Printing	-	300	-	150	(150)	-50.00%
1102052	34940 Training & Education	1,373	4,500	1,515	2,250	(2,250)	-50.00%
TOTAL	Contractual Services	74,643	78,780	95,142	58,140	(20,640)	-26.20%
	53 Commodities						
1102053	35335 Office Supplies	5,656	4,400	4,638	2,500	(1,900)	-43.18%
1102053	35505 Books & Periodicals	37	-	109	-	-	-
TOTAL	Commodities	5,693	4,400	4,747	2,500	(1,900)	-43.18%
TOTAL	Administration	704,380	836,019	812,288	446,803	(389,217)	-46.56%
	1035 Superior Court Building						
	52 Contractual Services						
1103552	34305 Electricity	22,971	23,000	18,594	11,500	(11,500)	-50.00%
1103552	34310 Sewer	2,362	2,362	2,176	1,269	(1,093)	-46.27%
1103552	34311 Water	2,595	2,379	2,007	1,298	(1,081)	-45.44%
1103552	34312 Sprinkler Test	360	2,875	4,200	610	(2,265)	-78.78%
1103552	34620 Elevator	4,283	6,670	4,013	5,560	(1,110)	-16.64%
1103552	34635 Heating Maintenance Contract	24,215	24,699	31,720	12,887	(11,812)	-47.82%
1103552	34636 Fire Alarm/Door Ctrl Maintenance	2,706	2,947	3,802	1,984	(963)	-32.68%
TOTAL	Contractual Services	59,492	64,932	66,511	35,108	(29,824)	-45.93%
	53 Commodities						
1103553	35205 Fuel	150,004	181,533	162,813	60,773	(120,760)	-66.52%
TOTAL	Commodities	150,004	181,533	162,813	60,773	(120,760)	-66.52%
TOTAL	Superior Court Building	209,496	246,465	229,324	95,881	(150,584)	-61.10%
	1036 Houlton Building Complex						
	51 Personnel Services						
1103651	33139 Maintenance Supervisor	65,959	72,477	71,647	38,541	(33,936)	-46.82%
1103651	33141 Maintenance Worker	43,976	47,618	46,948	27,510	(20,108)	-42.23%
1103651	33142 Maintenance Worker	43,352	47,618	40,670	25,567	(22,051)	-46.31%
1103651	33143 Custodian I	33,238	37,638	30,199	20,223	(17,415)	-46.27%
1103651	33210 Overtime	14,985	15,186	23,166	8,049	(7,137)	-47.00%
1103651	34719 Health Insurance Stipend	1,694	1,694	-	-	(1,694)	-100.00%
1103651	34720 Medical Insurance	72,665	76,076	79,489	53,918	(22,157)	-29.13%
1103651	34721 Medicare/Fica	2,652	3,295	2,788	1,766	(1,529)	-46.41%
1103651	34724 Life Insurance	412	468	412	234	(234)	-50.00%
1103651	34735 MainePERS	21,126	23,522	22,362	12,422	(11,099)	-47.19%
1103651	34755 Workers Comp	8,586	11,175	9,162	5,989	(5,186)	-46.41%

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1103651	34756 Performance Bonus	4,582	5,031	4,312	1,898	(3,133)	-62.27%
TOTAL	Personnel Services	313,227	341,797	331,155	196,118	(145,679)	-42.62%
52 Contractual Services							
1103652	34105 Mileage	662	718	275	359	(359)	-50.00%
1103652	34205 Gas & Oil Vehicle	(250)	725	350	375	(350)	-48.28%
1103652	34315 Telephone	5,320	8,605	4,642	4,303	(4,302)	-49.99%
1103652	34605 Grounds/Snow Removal	20,511	18,517	29,327	18,318	(199)	-1.07%
1103652	34610 Bldg Maintenance	20,682	15,100	16,515	8,455	(6,645)	-44.01%
1103652	34615 Electrical	5,978	5,000	1,215	2,500	(2,500)	-50.00%
1103652	34630 Equip Maintenance	4,751	16,250	15,705	10,826	(5,424)	-33.38%
1103652	34640 Painting	2,773	4,900	216	2,450	(2,450)	-50.00%
1103652	34645 Plumbing/Heating	32,289	34,000	37,440	27,897	(6,103)	-17.95%
1103652	34660 Rubbish Removal	18,039	18,357	19,641	9,179	(9,178)	-50.00%
1103652	34940 Training & Educ	244	225	-	113	(112)	-49.78%
TOTAL	Contractual Services	111,000	122,397	125,327	84,775	(37,622)	-30.74%
53 Commodities							
1103653	35315 Cleaning/Maint Supplies	35,915	35,000	50,376	28,797	(6,203)	-17.72%
1103653	35610 Tools	715	575	403	357	(218)	-37.91%
TOTAL	Commodities	36,630	35,575	50,779	29,154	(6,421)	-18.05%
TOTAL	Houlton Building Complex	460,856	499,769	507,261	310,047	(189,722)	-37.96%
1037 Sheriff's Office Building							
52 Contractual Services							
1103752	34305 Electricity	13,337	14,000	12,738	7,202	(6,798)	-48.56%
1103752	34310 Sewer	1,550	1,962	1,360	981	(981)	-50.00%
1103752	34311 Water	886	1,114	723	557	(557)	-50.00%
1103752	34620 Elevators	2,948	3,235	2,614	1,830	(1,405)	-43.43%
1103752	34635 Heat Maintenance Contract	6,630	6,760	8,824	4,444	(2,316)	-34.26%
1103752	34636 Fire Alarm/Door Ctrl Maintenance	482	571	1,346	425	(146)	-25.57%
TOTAL	Contractual Services	25,833	27,642	27,605	15,439	(12,203)	-44.15%
53 Commodities							
1103753	35205 Fuel	17,572	28,243	18,049	9,455	(18,788)	-66.52%
TOTAL	Commodities	17,572	28,243	18,049	9,455	(18,788)	-66.52%
TOTAL	Sheriff's Office Building	43,406	55,885	45,654	24,894	(30,991)	-55.45%
1041 Caribou Courthouse							
51 Personnel Services							
1104151	33140 Facilities & IT Director	39,905	43,849	43,238	22,438	(21,411)	-48.83%
1104151	33141 Custodian	27,700	31,039	32,113	17,180	(13,859)	-44.65%
1104151	33143 PT Custodian	15,320	19,960	16,002	8,721	(11,239)	-56.31%
1104151	34719 Health Insurance Stipend	2,534	2,534	2,534	1,267	(1,267)	-50.00%
1104151	34720 Medical Insurance	14,549	14,984	15,688	8,425	(6,559)	-43.77%
1104151	34721 Medicare/Fica	1,262	1,431	1,388	729	(702)	-49.06%
1104151	34724 Life Insurance	169	176	169	117	(59)	-33.33%
1104151	34735 MainePERS	8,839	10,215	9,548	5,128	(5,087)	-49.80%
1104151	34755 Workers Comp	3,749	4,853	4,256	2,472	(2,381)	-49.06%
1104151	34756 Performance Bonus	1,797	1,315	2,255	673	(642)	-48.83%
TOTAL	Personnel Services	115,824	130,356	127,192	67,150	(63,205)	-48.49%
52 Contractual Services							

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1104152	34105 Mileage	2,884	3,559	3,102	1,810	(1,749)	-49.14%
1104152	34305 Electricity	28,771	22,000	34,046	16,950	(5,050)	-22.95%
1104152	34310 Sewer	433	1,280	643	640	(640)	-50.00%
1104152	34311 Water	2,163	2,588	2,576	1,294	(1,294)	-50.00%
1104152	34312 Sprinkler Test	280	850	240	425	(425)	-50.00%
1104152	34315 Telephone	2,653	4,652	2,493	2,326	(2,326)	-50.00%
1104152	34605 Grounds/Snow Removal	23,692	23,700	44,130	13,250	(10,450)	-44.09%
1104152	34610 Bldg Maintenance	2,460	2,700	3,807	1,350	(1,350)	-50.00%
1104152	34615 Electrical	248	1,500	1,277	750	(750)	-50.00%
1104152	34620 Elevators	2,948	3,235	2,449	1,830	(1,405)	-43.43%
1104152	34630 Equip Maintenance	478	600	175	30	(570)	-95.00%
1104152	34635 Heating Maintenance	30,808	31,426	40,360	17,893	(13,533)	-43.06%
1104152	34640 Painting	251	400	171	200	(200)	-50.00%
1104152	34650 Plumb Maintenance	707	900	327	450	(450)	-50.00%
1104152	34660 Rubbish Removal	765	960	1,131	480	(480)	-50.00%
TOTAL	Contractual Services	99,541	100,350	136,927	59,678	(40,672)	-40.53%
	53 Commodities						
1104153	35205 Fuel	28,721	52,900	35,426	17,825	(35,075)	-66.30%
1104153	35315 Cleaning Supplies	2,498	2,600	2,490	1,530	(1,070)	-41.15%
1104153	35610 Tools/Implements	4	200	60	1,000	800	400.00%
TOTAL	Commodities	31,222	55,700	37,976	20,355	(35,345)	-63.46%
TOTAL	Caribou Courthouse	246,587	286,406	302,095	147,183	(139,222)	-48.61%
	1042 Fort Kent Registry						
	51 Personnel Services						
1104251	33140 Facilities & IT Director	39,906	43,849	43,238	22,438	(21,411)	-48.83%
1104251	34720 Medical Insurance	14,195	14,984	15,078	8,425	(6,559)	-43.77%
1104251	34721 Medicare/Fica	584	655	622	335	(320)	-48.83%
1104251	34724 Life Insurance	56	59	56	59	-	0.00%
1104251	34735 MainePERS	4,152	4,674	4,410	2,357	(2,317)	-49.57%
1104251	34755 Workers Comp	1,741	2,221	1,911	1,136	(1,084)	-48.83%
1104251	34756 Performance Bonus	599	1,315	-	673	(642)	-48.83%
TOTAL	Personnel Services	61,233	67,757	65,316	35,423	(32,334)	-47.72%
	52 Contractual Services						
1104252	34105 Mileage	2,643	3,559	2,682	1,780	(1,779)	-49.99%
1104252	34305 Electricity	4,239	4,472	4,613	2,691	(1,781)	-39.83%
1104252	34306 Propane	-	75	379	38	(37)	-49.33%
1104252	34310 Sewer	304	300	435	150	(150)	-50.00%
1104252	34311 Water	399	425	570	213	(212)	-49.88%
1104252	34605 Grounds/Snow Removal	2,700	3,050	3,763	1,525	(1,525)	-50.00%
1104252	34610 Bldg. Maintenance	385	700	118	350	(350)	-50.00%
1104252	34620 Elevators	1,040	1,135	806	950	(185)	-16.30%
1104252	34630 Equip Maintenance	20	400	187	200	(200)	-50.00%
1104252	34635 Heating Maintenance	92	650	-	325	(325)	-50.00%
1104252	34640 Painting	-	100	-	100	-	0.00%
1104252	34650 Plumbing Maintenance	34	300	1,003	150	(150)	-50.00%
1104252	34660 Rubbish Removal	204	320	370	160	(160)	-50.00%
TOTAL	Contractual Services	12,059	15,486	14,927	8,632	(6,854)	-44.26%
	53 Commodities						
1104253	35205 Fuel	8,824	14,100	11,189	4,650	(9,450)	-67.02%
1104253	35315 Cleaning/Maint Supplies	788	800	852	400	(400)	-50.00%
1104253	35610 Tools/Implements	11	100	-	100	-	0.00%

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Commodities	9,624	15,000	12,040	5,150	(9,850)	-65.67%
TOTAL	Fort Kent Registry	82,916	98,243	92,282	49,205	(49,038)	-49.91%
	1043 Jail Building						
	52 Contractual Services						
1104352	34305 Electricity	32,754	37,700	33,274	18,850	(18,850)	-50.00%
1104352	34306 Propane	6,925	6,622	5,476	3,140	(3,482)	-52.58%
1104352	34307 Hood Contract	194	1,090	331	545	(545)	-50.00%
1104352	34310 Sewer	19,957	24,000	17,370	12,000	(12,000)	-50.00%
1104352	34311 Water	8,768	9,100	7,130	4,550	(4,550)	-50.00%
1104352	34620 Elevators	4,718	4,235	2,697	2,830	(1,405)	-33.18%
1104352	34635 Heating Maintenance	33,383	34,050	43,730	17,762	(16,288)	-47.84%
1104352	34636 Fire Alarm/Doors	1,237	6,960	10,586	3,450	(3,510)	-50.43%
1104352	34637 Generator Contract	1,450	2,000	612	1,000	(1,000)	-50.00%
TOTAL	Jail Building	109,386	125,757	121,205	64,127	(61,630)	-49.01%
	1065 Registry of Deeds South						
	51 Personnel Services						
1106551	33105 Register of Deeds	58,485	66,329	65,346	34,959	(31,370)	-47.29%
1106551	33113 Deputy Register	47,738	52,483	51,747	26,854	(25,629)	-48.83%
1106551	33118 Deeds Associate	38,140	43,189	42,542	22,096	(21,093)	-48.84%
1106551	34720 Medical Insurance	56,022	58,637	59,942	32,968	(25,668)	-43.78%
1106551	34721 Medicare/Fica	1,862	2,372	2,049	1,238	(1,134)	-47.81%
1106551	34724 Life Insurance	338	351	338	176	(176)	-50.00%
1106551	34735 MainePERS	14,797	16,930	16,283	8,708	(8,222)	-48.56%
1106551	34755 Workers Comp	547	757	678	395	(362)	-47.81%
1106651	34756 Performance Bonus	-	-	-	1,468	1,468	-
TOTAL	Personnel Services	217,930	241,047	238,926	128,863	(112,184)	-46.54%
	52 Contractual Services						
1106552	34105 Mileage	1,287	1,500	-	1,500	-	0.00%
1106552	34110 Meals	360	275	130	138	(138)	-50.00%
1106552	34115 Lodging	-	225	182	225	-	0.00%
1106552	34315 Telephone	1,590	3,209	1,367	1,605	(1,604)	-49.98%
1106552	34630 Equipment Maint	-	1,500	-	1,500	-	0.00%
1106552	34642 Deeds Software	42,048	48,000	57,807	24,000	(24,000)	-50.00%
1106552	34820 Dues	150	150	257	200	50	33.33%
1106552	34825 Land Records	903	5,500	429	5,500	-	0.00%
1106552	34835 Postage	4,101	6,000	2,834	3,000	(3,000)	-50.00%
1106552	34840 Printing	1,281	700	2,080	500	(200)	-28.57%
1106552	34940 Training & Educ	300	1,000	-	500	(500)	-50.00%
TOTAL	Contractual Services	52,021	68,059	65,086	38,668	(29,391)	-43.19%
	53 Commodities						
1106553	35335 Office Supplies	2,048	3,700	2,044	1,850	(1,850)	-50.00%
TOTAL	Commodities	2,048	3,700	2,044	1,850	(1,850)	-50.00%
TOTAL	Registry of Deeds South	271,999	312,806	306,056	169,380	(143,426)	-45.85%
	1066 Registry of Deeds North						
	51 Personnel Services						
1106651	33105 Register of Deeds	52,056	58,931	58,060	31,061	(27,870)	-47.29%
1106651	33113 Deputy Register	47,764	52,483	51,646	26,854	(25,629)	-48.83%
1106651	33118 Deeds Associate	-	-	-	9,255	9,255	-
1106651	34720 Medical Insurance	33,117	34,662	35,434	19,489	(15,174)	-43.78%
1106651	34721 Medicare/Fica	1,333	2,286	1,431	1,559	(727)	-31.79%

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ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[Change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1106651	34724 Life Insurance	226	234	226	117	(117)	-50.00%
1106651	34735 MainePERS	10,378	11,694	11,338	5,989	(5,705)	-48.78%
1106651	34755 Workers Comp	460	562	473	315	(248)	-44.03%
1106651	34756 Performance Bonus	1,434	1,574	1,349	806	(769)	-48.83%
TOTAL	Personnel Services	146,766	162,427	159,957	95,444	(66,983)	-41.24%
	52 Contractual Services						
1106652	34105 Mileage	161	2,100	-	1,050	(1,050)	-50.00%
1106652	34110 Meals	129	450	-	225	(225)	-50.00%
1106652	34115 Lodging	-	1,100	-	550	(550)	-50.00%
1106652	34315 Telephone	924	1,216	779	965	(251)	-20.64%
1106652	34630 Equipment Maint	-	250	-	125	(125)	-50.00%
1106652	34642 Deeds Software	47,691	40,000	44,961	20,000	(20,000)	-50.00%
1106652	34820 Dues	150	150	257	200	50	33.33%
1106652	34825 Land Records	3,562	6,000	1,226	4,000	(2,000)	-33.33%
1106652	34830 PO Box Rent	150	160	288	170	10	6.25%
1106652	34835 Postage	696	950	1,032	475	(475)	-50.00%
1106652	34840 Printing	179	200	-	75	(125)	-62.50%
1106652	34940 Training & Education	-	250	-	125	(125)	-50.00%
TOTAL	Contractual Services	53,642	52,826	48,543	27,960	(24,866)	-47.07%
	53 Commodities						
1106653	35335 Office Supplies	647	2,100	1,149	850	(1,250)	-59.52%
TOTAL	Commodities	647	2,100	1,149	850	(1,250)	-59.52%
TOTAL	Registry of Deeds North	201,056	217,353	209,648	124,254	(93,099)	-42.83%
	1070 Registry of Probate						
	51 Personnel Services						
1107051	33104 Judge of Probate	38,869	41,067	42,115	21,855	(19,212)	-46.78%
1107051	33106 Register of Probate	64,005	72,479	71,406	37,088	(35,390)	-48.83%
1107051	33108 Acting Judge	200	500	-	250	(250)	-50.00%
1107051	33113 Deputy Register	28,955	52,483	51,747	26,854	(25,629)	-48.83%
1107051	33117 Probate Associate	37,019	41,919	41,312	22,101	(19,818)	-47.28%
1107051	34719 Health Insurance Stipend	-	-	-	-	-	-
1107051	34720 Medical Insurance	66,689	101,891	76,141	41,877	(60,014)	-58.90%
1107051	34721 Medicare/Fica	4,653	5,622	5,361	2,950	(2,672)	-47.53%
1107051	34724 Life Insurance	282	468	367	234	(234)	-50.00%
1107051	34735 MainePERS	13,314	17,435	16,775	8,859	(8,576)	-49.19%
1107051	34755 Workers Comp	635	625	811	324	(301)	-48.12%
1107051	34756 Performance Bonus	-	1,574	-	806	(769)	-48.83%
TOTAL	Personnel Services	254,621	336,064	306,036	163,199	(172,865)	-51.44%
	52 Contractual Services						
1107052	34020 Attorney/Professional Fees	2,270	10,500	4,442	5,250	(5,250)	-50.00%
1107052	34105 Mileage	1,368	2,500	379	1,250	(1,250)	-50.00%
1107052	34110 Meals	14	200	-	100	(100)	-50.00%
1107052	34115 Lodging	-	100	-	50	(50)	-50.00%
1107052	34315 Telephone	1,338	2,564	1,151	950	(1,614)	-62.95%
1107052	34630 Equipment Maint	-	650	-	325	(325)	-50.00%
1107052	34732 Computer Maint/Software	-	500	-	250	(250)	-50.00%
1107052	34805 Advertising	15,354	9,000	10,482	450	(8,550)	-95.00%
1107052	34820 Dues	538	425	1,654	213	(212)	-49.88%
1107052	34835 Postage	4,732	4,000	5,136	2,000	(2,000)	-50.00%
1107052	34940 Training & Education	-	400	-	200	(200)	-50.00%
1107052	34947 Judge's Conference	2,419	2,500	2,917	1,250	(1,250)	-50.00%

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Contractual Services	28,034	33,339	26,161	12,288	(21,051)	-63.14%
	53 Commodities						
1107053	35335 Office Supplies	3,204	3,000	1,024	1,500	(1,500)	-50.00%
1107053	35505 Books & Periodicals	5,203	3,500	7,061	1,750	(1,750)	-50.00%
1107053	37216 Online Bundle	2,916	2,916	1,250	1,458	(1,458)	-50.00%
TOTAL	Commodities	11,323	9,416	9,334	4,708	(4,708)	-50.00%
TOTAL	Registry of Probate	293,978	378,819	341,531	180,195	(198,624)	-52.43%
	1071 LE Outside Employment						
	51 Personnel Services						
1107151	33159 Outside Employment	2,388	-	15,193	-	-	-
1107151	34720 Medical Insurance	643	-	964	-	-	-
1107151	34721 Medicare/Fica	49	-	219	-	-	-
1107151	34735 MainePERS	284	-	2,016	-	-	-
1107151	34755 Workers Comp	49	-	648	-	-	-
TOTAL	Personnel Services	3,414	-	19,040	-	-	-
TOTAL	LE Outside Employment	3,414	-	19,040	-	-	-
	1072 LE Stonegarden Details						
	51 Personnel Services						
1107251	33160 Stonegarden Details	19,401	-	20,570	-	-	-
1107251	34720 Medical Insurance	5,578	-	6,190	-	-	-
1107251	34721 Medicare/Fica	266	-	281	-	-	-
1107251	34735 MainePERS	2,600	-	2,726	-	-	-
1107251	34755 Workers Comp	398	-	406	-	-	-
TOTAL	Personnel Services	28,243	-	30,173	-	-	-
TOTAL	LE Stonegarden Details	28,243	-	30,173	-	-	-
	1073 LE Civil Process						
	51 Personnel Services						
1107351	33161 Civil Process	163,670	-	190,880	-	-	-
1107351	34721 Medicare/Fica	5,889	-	9,930	-	-	-
1107351	34755 Workers Comp	3,674	-	6,182	-	-	-
TOTAL	Personnel Services	173,233	-	206,992	-	-	-
TOTAL	LE Civil Process	173,233	-	206,992	-	-	-
	1074 Maine Drug Enforcement Agency						
	51 Personnel Services						
1107451	33146 MDEA Lieut	112,223	109,199	110,827	56,029	(53,170)	-48.69%
1107451	33150 MDEA Sgt	87,953	85,776	86,929	43,947	(41,829)	-48.77%
1107451	33155 MDEA Detective	59,591	77,990	71,768	36,795	(41,195)	-52.82%
1107451	33156 MDEA Detective	76,698	77,990	75,621	38,230	(39,760)	-50.98%
1107451	33172 MDEA Detective	74,271	77,990	67,932	34,112	(43,878)	-56.26%
1107451	33178 MDEA Detective	7,212	63,754	-	-	(63,754)	-100.00%
1107451	33210 Overtime	321	10,500	713	5,250	(5,250)	-50.00%
1107451	33216 Labs	-	5,000	-	2,500	(2,500)	-50.00%
1107451	34719 Health Insurance Stipend	200	-	600	300	300	-
1107451	34720 Medical Insurance	134,370	149,840	143,026	84,248	(65,592)	-43.77%
1107451	34721 Medicare/Fica	6,025	5,786	5,728	3,149	(2,637)	-45.57%
1107451	34724 Life Insurance	677	585	902	293	(293)	-50.00%
1107451	34735 MainePERS	41,010	53,666	44,084	23,427	(30,239)	-56.35%
1107451	34755 Workers Comp	17,556	18,872	18,347	10,271	(8,600)	-45.57%

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[Change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Personnel Services	618,106	736,947	626,477	338,551	(398,396)	-54.06%
	53 Commodities						
1107453	35405 Uniforms	4,610	3,000	1,286	1,500	(1,500)	-50.00%
TOTAL	Commodities	4,610	3,000	1,286	1,500	(1,500)	-50.00%
TOTAL	Maine Drug Enforcement	622,717	739,947	627,763	340,051	(399,896)	-54.04%
	1075 Law Enforcement						
	51 Personnel Services						
1107551	33107 Sheriff	92,103	101,293	99,882	51,833	(49,460)	-48.83%
1107551	33116 Chief Deputy	87,792	96,467	95,123	49,364	(47,103)	-48.83%
1107551	33125 Administrative Assistant S.O.	46,372	49,993	50,180	25,587	(24,406)	-48.82%
1107551	33181 Civil Processing Coordinator/ACCCP S	-	43,005	5,332	27,586	(15,419)	-35.85%
1107551	33145 Deputies	487,198	729,425	644,704	511,485	(217,940)	-29.88%
1107551	33149 Dispatchers	247,274	357,968	320,774	181,314	(176,655)	-49.35%
1107551	33157 Law Enforcement Captain	76,247	87,697	86,475	44,876	(42,821)	-48.83%
1107551	33158 Patrol Sergeant	219,449	285,518	274,031	153,296	(132,223)	-46.31%
1107551	33163 Patrol Lieutenant	36,326	-	-	-	-	-
1107551	33210 Overtime	103,502	100,000	119,635	100,000	-	0.00%
1107551	33211 Dispatch Overtime	43,716	40,000	42,263	30,000	(10,000)	-25.00%
1107551	33213 K-9 Program	10,737	10,000	7,917	5,000	(5,000)	-50.00%
1107551	33214 Holiday Overtime	53,825	64,000	80,016	72,225	8,225	12.85%
1107551	33215 Part-time Dispatch	30,831	40,000	14,462	20,000	(20,000)	-50.00%
1107551	34719 Health Insurance Stipend	4,912	4,768	4,699	3,258	(1,510)	-31.66%
1107551	34720 Medical Insurance	449,484	542,998	557,654	370,373	(172,625)	-31.79%
1107551	34721 Medicare/Fica	24,825	32,866	31,571	20,359	(12,507)	-38.06%
1107551	34724 Life Insurance	2,600	3,276	2,658	1,872	(1,404)	-42.86%
1107551	34735 MainePERS	195,598	243,364	232,323	152,751	(90,613)	-37.23%
1107551	34755 Workers Comp	50,792	72,650	61,312	48,226	(24,424)	-33.62%
1107551	34756 Performance Bonus	2,684	7,025	6,021	3,076	(3,949)	-56.21%
TOTAL	Personnel Services	2,266,266	2,912,313	2,737,033	1,872,479	(1,039,835)	-35.70%
	52 Contractual Services						
1107552	34110 Meals	2,770	3,000	3,110	1,800	(1,200)	-40.00%
1107552	34115 Lodging	3,086	3,000	3,438	2,500	(500)	-16.67%
1107552	34204 Gas & Oil Transport	1,099	-	-	-	-	-
1107552	34205 Gas & Oil, Vehicle	126,443	125,000	105,875	76,500	(48,500)	-38.80%
1107552	34210 Repairs, Vehicle	42,518	20,000	46,006	30,000	10,000	50.00%
1107552	34211 Vehicle Repairs Transport	72	-	-	-	-	-
1107552	34315 Telephone	8,438	14,900	7,457	7,450	(7,450)	-50.00%
1107552	34317 Cellular Phones	17,676	16,000	17,190	10,000	(6,000)	-37.50%
1107552	34318 Dispatch Connectivity	16,404	10,000	10,062	5,000	(5,000)	-50.00%
1107552	34630 Equipment Maint	4,110	5,500	168	2,750	(2,750)	-50.00%
1107552	34655 Radio Tower Lease	3,420	3,500	6,891	5,120	1,620	46.29%
1107552	34658 Radio Maintenance	11,858	12,000	5,187	6,000	(6,000)	-50.00%
1107552	34820 Dues	399	1,000	1,743	750	(250)	-25.00%
1107552	34835 Postage	3,393	2,500	2,272	1,250	(1,250)	-50.00%
1107552	34840 Printing	842	1,000	256	500	(500)	-50.00%
1107552	34906 Crimestoppers	3,533	3,000	3,065	1,500	(1,500)	-50.00%
1107552	34915 Public Awareness	1,947	1,500	2,604	1,000	(500)	-33.33%
1107552	34940 Training & Education	13,625	20,000	10,088	15,000	(5,000)	-25.00%
TOTAL	Contractual Services	261,633	241,900	225,412	167,120	(74,780)	-30.91%
	53 Commodities						
1107553	35335 Office Supplies	3,045	5,000	6,957	3,500	(1,500)	-30.00%
1107553	35337 Dispatch Office Supplies	702	2,000	294	1,000	(1,000)	-50.00%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1107553	35405 Uniforms	31,573	30,000	9,873	47,500	17,500	58.33%
1107553	35515 Ammunition	8,092	6,000	6,029	3,500	(2,500)	-41.67%
TOTAL	Commodities	43,413	43,000	23,153	55,500	12,500	29.07%
TOTAL	Law Enforcement	2,571,312	3,197,213	2,985,597	2,095,099	(1,102,115)	-34.47%
	1077 Fire Marshal						
	51 Personnel Services						
1107751	33128 Fire Marshal	100	200	-	-	(200)	-100.00%
TOTAL	Personnel Services	100	200	-	-	(200)	-100.00%
	53 Commodities						
1107753	35375 Training Supplies	8,221	8,400	-	-	(8,400)	-100.00%
TOTAL	Commodities	8,221	8,400	-	-	(8,400)	-100.00%
TOTAL	Fire Marshal	8,321	8,600	-	-	(8,600)	-100.00%
	1078 MEDATS IT						
	51 Personnel Services						
1107851	33180 MEDATS IT	-	-	107,773	65,382	65,382	-
1107851	34720 Medical Insurance	-	-	35,434	19,489	19,489	-
1107851	34721 Medicare/Fica	-	-	1,417	948	948	-
1107851	34724 Life Insurance	-	-	193	117	117	-
1107851	34735 MainePERS	-	-	10,993	6,669	6,669	-
1107851	34755 Workers Comp	-	-	3,176	195	195	-
TOTAL	Personnel Services	-	-	158,986	92,800	92,800	
TOTAL	MEDATS IT	-	-	158,986	92,800	92,800	
	1090 Audit						
	52 Contractual Services						
1109052	34015 Auditing	1,000	10,000	26,400	7,000	(3,000)	-30.00%
TOTAL	Audit	1,000	10,000	26,400	7,000	(3,000)	-30.00%
	1092 Wide Area Network (WAN)						
	52 Contractual Services						
1109252	34314 Email System	17,463	22,148	18,184	11,074	(11,074)	-50.00%
1109252	34315 Wide Area Network (WAN)	83,925	104,905	76,575	64,641	(40,264)	-38.38%
TOTAL	Wide Area Network (WAN)	101,388	127,053	94,759	75,715	(51,338)	-40.41%
	2000 Interest Expense						
	52 Contractual Services						
1200052	34505 Tax Anticipation Note Interest	30,495	32,000	-	32,000	-	0.00%
TOTAL	Interest Expense	30,495	32,000	-	32,000	-	0.00%
	2025 Employee Benefits						
	52 Contractual Services						
1202552	34725 Unemployment	185	3,000	859	1,500	(1,500)	-50.00%
TOTAL	Employee Benefits	185	3,000	859	1,500	(1,500)	-50.00%
	2040 Copiers						
	52 Contractual Services						
1204052	34415 Copier Supplies	30,746	24,500	29,689	16,000	(8,500)	-34.69%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Copiers	30,746	24,500	29,689	16,000	(8,500)	-34.69%
	2045 State City Municipal Programs						
1204552	34960 AroostookCounty Action Program	4,035	4,035	-	-	(4,035)	-100.00%
1204552	34961 Aroostook Mental Health	32,283	32,283	-	-	(32,283)	-100.00%
1204552	34967 Charities of Maine	4,600	4,600	-	-	(4,600)	-100.00%
1204552	34968 Northern Maine General	5,226	5,226	-	-	(5,226)	-100.00%
1204552	34971 Aroostook Council for Healthy Familie	925	925	-	-	(925)	-100.00%
1204552	34972 Hope and Justice Project	3,850	3,850	-	-	(3,850)	-100.00%
1204552	34973 Shelter for the Homeless	3,850	3,850	-	-	(3,850)	-100.00%
1204552	34974 Extension Association	49,719	49,719	-	-	(49,719)	-100.00%
1204552	34975 No Maine Development Comm	22,193	22,193	38,045	-	(22,193)	-100.00%
1204552	34976 Presque Isle International Airport	17,700	17,700	-	-	(17,700)	-100.00%
TOTAL	State Cty Municipal Programs	144,381	144,381	38,045	-	(144,381)	-100.00%
	2050 Insurance						
1205052	34718 Volunteer Firefighters Ins	479	-	-	-	-	-
1205052	34723 Property Vehicle Liability Ins	21,711	32,356	44,991	76,490	44,134	136.40%
TOTAL	Insurance	22,190	32,356	44,991	76,490	44,134	136.40%
	2075 Capital						
1207554	37205 Building & Office Equipment	678,172	733,646	1,257,679	890,009	156,363	21.31%
TOTAL	Capital	678,172	733,646	1,257,679	890,009	156,363	21.31%
	2077 PSAP						
	52 Contractual Services						
1207752	34980 PSAP	187,650	193,280	193,280	101,471	(91,809)	-47.50%
TOTAL	PSAP	187,650	193,280	193,280	101,471	(91,809)	-47.50%
	2080 Contingent Account						
1208052	34981 Contingent	68,258	39,516	67,742	5,231	(34,285)	-86.76%
TOTAL	Contingent Account	68,258	39,516	67,742	5,231	(34,285)	-86.76%
	2086 Website						
1208652	34982 Website	2,022	1,952	943	1,218	(734)	-37.60%
TOTAL	Website	2,022	1,952	943	1,218	(734)	-37.60%
	2087 MCCA Convention						
1208752	34983 MCCA Convention	1,304	4,000	-	-	(4,000)	-100.00%
TOTAL	MCCA Convention	1,304	4,000	-	-	(4,000)	-100.00%
	2088 GASB 75						
1208852	34984 GASB 75	5,200	5,300	-	2,000	(3,300)	-62.26%
TOTAL	GASB 75	5,200	5,300	-	2,000	(3,300)	-62.26%
	2090 WELCOME TO AROOSTOOK						
1209052	34985 Welcome to Aroostook	2,500	-	-	-	-	-
TOTAL	Welcome To Aroostook	2,500	-	-	-	-	-
	2092 Personnel Services						
1209252	34019 Legal & Labor Relations	13,620	15,000	34,683	20,000	5,000	33.33%

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [2]	{Change}/[2]
		2022 ACTUAL	2023 BUDGET	YTD 7/31/2023 ANNUALIZED	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1209252	34023 Employee Recognition	2,638	3,000	1,793	3,000	-	0.00%
1209252	34721 Medicare/Fica	94	230	-	230	(1)	-0.22%
1209252	34805 Advertising/New Hire Expenses	22,110	12,000	3,488	4,000	(8,000)	-66.67%
1209252	34757 Vacation/Sick Accrual Expense	65,551	-	-	-	-	-
1209252	TBD Employee Wellness	-	-	-	2,000	2,000	-
TOTAL	Personnel Services	104,013	30,230	39,963	29,230	(1,001)	-3.31%
61 Departmental Revenue							
161	21000 District/Superior Court Rent	105,784	100,000	61,223	50,000	(50,000)	-50.00%
161	21010 Emergency Management Revenue	111,263	130,500	96,210	65,250	(65,250)	-50.00%
161	21015 District Attorney Revenue	48,002	55,000	29,815	27,500	(27,500)	-50.00%
161	21017 Ankle Monitoring Program	-	4,000	32,330	10,000	6,000	150.00%
161	21020 Administration Revenue	111,183	118,155	97,841	61,081	(57,074)	-48.30%
161	21065 Registry Deeds South Revenue	468,520	485,000	339,477	242,500	(242,500)	-50.00%
161	21066 Registry Deeds North Revenue	179,564	175,000	124,126	87,500	(87,500)	-50.00%
161	21070 Registry of Probate Revenue	129,638	75,000	94,687	37,500	(37,500)	-50.00%
161	21071 Probate Surcharge	4,794	4,200	3,566	-	(4,200)	-100.00%
161	21072 Deeds Surcharge	49,883	-	39,118	-	-	-
161	21073 MDEA Lease	14,911	15,105	15,105	7,553	(7,553)	-50.00%
161	21074 Maine Drug Enforcement Agency	639,112	739,947	452,188	340,051	(399,896)	-54.04%
161	21075 Law Enforcement Revenue	560	1,500	11,032	1,500	-	0.00%
161	21076 Dispatching Services Revenue	99,611	101,640	77,898	50,820	(50,820)	-50.00%
161	21077 UT Deputy Control Contract	132,321	144,786	115,094	77,648	(67,138)	-46.37%
161	21094 DA Canine Sponsorship	-	-	-	-	-	-
161	21095 Community Supervision for Canine	5,000	-	-	-	-	-
161	21097 MEDATS IF Revenue	-	-	110,781	92,800	92,800	-
161	22000 Interest Income	29,833	7,000	25,919	10,000	3,000	42.86%
161	22041 Copier Revenue	37,037	30,000	31,021	15,000	(15,000)	-50.00%
161	22042 Disaster/Pandemic Reimb	846	-	-	-	-	-
161	22050 Probation & Parole Rent	8,738	8,739	8,740	4,370	(4,370)	-50.00%
161	22051 Volunteer Firefighters Insurance	-	-	-	-	-	-
161	22066 Miscellaneous Revenue	11,173	7,500	10,025	3,750	(3,750)	-50.00%
161	22068 Outside Employment Revenue	2,388	-	13,870	-	-	-
161	22069 Stonegarden Detail Revenue	28,120	-	27,908	-	-	-
161	22070 Civil Process Revenue	187,909	80,000	291,567	40,000	(40,000)	-50.00%
161	22082 Federal Local Assistance Fund (LATCF)	-	50,000	-	-	(50,000)	-100.00%
161	22083 Transfer in from Designated ARPA Caj	-	413,000	708,000	-	(413,000)	-100.00%
161	22084 Transfer in from Designated ARPA Re	198,121	270,000	462,857	-	(270,000)	-100.00%
161	22085 Transfer in from Fund Balance	-	250,000	-	-	(250,000)	-100.00%
TOTAL	Departmental Revenue	2,604,310	3,266,072	3,280,398	1,224,822	(2,041,250)	-62.50%
62 Taxes							
162	22080 Taxes Receivable	5,873,041	6,175,399	(2,147,138)	4,768,037	(1,407,363)	-22.79%
TOTAL	Taxes	5,873,041	6,175,399	(2,147,138)	4,768,037	(1,407,363)	-22.79%
TOTAL GENERAL FUND EXPENSES		8,262,264	9,441,471	9,687,208	5,992,858	(3,448,613)	-36.53%
TOTAL GENERAL FUND REVENUES		8,477,351	9,441,471	1,133,259	5,992,858	(3,448,613)	-36.53%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1010 Emergency Management					
51 Personnel Services					
1101051	33103 Emergency Management Director	64,019	32,759	(31,260)	-48.83%
1101051	33109 Deputy Director EMA	15,004	7,027	(7,977)	-53.17%
1101051	33134 Planner	38,587	16,588	(21,999)	-57.01%
1101051	33141 Maintenance Worker	4,434	2,454	(1,980)	-44.65%
1101051	33166 Director of EMA Grant	1,754	898	(856)	-48.83%
1101051	33167 Dep. Director EMA Grant	625	293	(332)	-53.16%
1101051	33168 Planning Associate Grant	1,979	6,321	4,342	219.39%
1101051	33169 Planning Associate Grant II	8,905	955	(7,950)	-89.28%
1101051	33173 Community Planner	20,847	10,991	(9,855)	-47.27%
1101051	34719 Health Insurance Stipend	362	181	(181)	-50.00%
1101051	34720 Medical Insurance	53,860	30,283	(23,577)	-43.78%
1101051	34721 Medicare/Fica	2,269	1,297	(972)	-42.84%
1101051	34724 Life Insurance	322	161	(161)	-50.00%
1101051	34735 MainePERS	17,294	8,564	(8,730)	-50.48%
1101051	34755 Workers Comp	3,065	1,549	(1,515)	-49.44%
1101051	34756 Performance Bonus	1,973	1,010	(963)	-48.83%
TOTAL	Personnel Services	235,298	121,329	(113,969)	-48.44%
52 Contractual Services					
1101052	34105 Mileage	500	250	(250)	-50.00%
1101052	34110 Meals	500	250	(250)	-50.00%
1101052	34115 Lodging	1,800	900	(900)	-50.00%
1101052	34205 Gas & Oil, Vehicle	3,000	1,500	(1,500)	-50.00%
1101052	34210 Repairs, Vehicle	600	400	(200)	-33.33%
1101052	34305 Electricity	3,000	2,000	(1,000)	-33.33%
1101052	34310 Sewer	400	200	(200)	-50.00%
1101052	34311 Water	400	200	(200)	-50.00%
1101052	34315 Telephone	2,970	1,250	(1,720)	-57.91%
1101052	34610 Building Maintenance	800	500	(300)	-37.50%
1101052	34630 Equipment Maintenance	500	300	(200)	-40.00%
1101052	34635 Heating Maintenance	200	100	(100)	-50.00%
1101052	34657 Radio Installation/Repair	300	150	(150)	-50.00%
1101052	34820 Dues	400	225	(175)	-43.75%
1101052	34835 Postage	300	150	(150)	-50.00%
1101052	34940 Training & Education	1,000	600	(400)	-40.00%
1101052	34942 Volunteer Support	1,000	500	(500)	-50.00%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1101052	34943 Conferences	468	-	(468)	-100.00%
TOTAL	Contractual Services	18,138	9,475	(8,663)	-47.76%
	53 Commodities				
1101053	35205 Fuel	3,500	1,750	(1,750)	-50.00%
1101053	35315 Cleaning Supplies	200	100	(100)	-50.00%
1101053	35335 Office Supplies	2,500	1,500	(1,000)	-40.00%
1101053	37210 Software Updates	1,500	750	(750)	-50.00%
TOTAL	Commodities	7,700	4,100	(3,600)	-46.75%
TOTAL	Emergency Management	261,136	134,904	(126,232)	-48.34%
	1015 District Attorney				
	51 Personnel Services				
1101551	33121 Legal Assistant - Caribou	37,204	26,070	(11,134)	-29.93%
1101551	33129 Legal Assistant - Caribou	52,483	28,195	(24,288)	-46.28%
1101551	33122 Legal Assistant - PI	49,988	26,854	(23,134)	-46.28%
1101551	33171 Legal Assistant - PI	41,863	26,854	(15,009)	-35.85%
1101551	33123 Legal Assistant - Houlton	43,119	26,854	(16,265)	-37.72%
1101551	33135 Office Support Supervisor	52,483	28,050	(24,432)	-46.55%
1101551	34022 Victim Witness Advocates	136,231	76,868	(59,363)	-43.58%
1101551	34719 Health Insurance Stipend	874	1,994	1,120	128.12%
1101551	34720 Medical Insurance	162,658	95,859	(66,799)	-41.07%
1101551	34721 Medicare/Fica	6,074	3,553	(2,521)	-41.51%
1101551	34724 Life Insurance	995	527	(468)	-47.06%
1101551	34735 MainePERS	43,355	24,990	(18,365)	-42.36%
1101551	34755 Workers Comp	1,476	868	(608)	-41.18%
1101551	34756 Performance Bonus	4,649	3,263	(1,386)	-29.82%
TOTAL	Personnel Services	633,450	370,797	(262,652)	-41.46%
	52 Contractual Services				
1101552	34005 Accounting & Auditing	7,000	3,500	(3,500)	-50.00%
1101552	34022 Victim Advocate Expenses	3,250	1,625	(1,625)	-50.00%
1101552	34025 Lab Tests	2,500	1,250	(1,250)	-50.00%
1101552	34105 Mileage	12,500	6,250	(6,250)	-50.00%
1101552	34110 Meals	2,000	1,500	(500)	-25.00%

AROOSTOOK COUNTY COMMISSIONERS
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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1101552	34115 Lodging	8,500	6,250	(2,250)	-26.47%
1101552	34315 Telephone	8,919	4,460	(4,459)	-49.99%
1101552	34410 Office Rent	7,200	3,600	(3,600)	-50.00%
1101552	34630 Equipment Maintenance	6,000	3,000	(3,000)	-50.00%
1101552	34631 Computer Consulting	37,491	32,190	(5,301)	-14.14%
1101552	34722 Liability Insurance	1,000	500	(500)	-50.00%
1101552	34732 Computer Maint/Software	3,930	3,000	(930)	-23.66%
1101552	34820 Dues	4,250	4,250	-	0.00%
1101552	34835 Postage	2,500	1,250	(1,250)	-50.00%
1101552	34840 Printing	500	500	-	0.00%
1101552	34905 Criminal Investigation	5,000	5,000	-	0.00%
1101552	34925 Witness Fees	7,500	7,500	-	0.00%
1101552	34935 Ankle Monitor Program	4,000	2,000	(2,000)	-50.00%
1101552	34936 Academy Programming	15,000	7,500	(7,500)	-50.00%
1101552	34940 Training & Education	5,500	4,000	(1,500)	-27.27%
1101552	33213 Victim Court Dog Program	5,000	2,500	(2,500)	-50.00%
1101552	34937 Discovery Portal / Sharefile	1,350	2,000	650	48.15%
TOTAL	Contractual Services	150,890	103,625	(47,265)	-31.32%
	53 Commodities				
1101553	35335 Office Supplies	5,000	2,500	(2,500)	-50.00%
1101553	35505 Books & Periodicals	6,500	3,250	(3,250)	-50.00%
TOTAL	Commodities	11,500	5,750	(5,750)	-50.00%
TOTAL	District Attorney	795,840	480,172	(315,667)	-39.66%
	1020 Administration				
	51 Personnel Services				
1102051	33101 County Commissioners	38,174	21,004	(17,171)	-44.98%
1102051	33102 County Treasurer	5,822	2,979	(2,843)	-48.83%
1102051	33110 County Administrator	104,060	53,591	(50,469)	-48.50%
1102051	33120 Finance Director/Deputy Treasurer	87,697	44,875	(42,822)	-48.83%
1102051	33175 Operations Assistant	55,109	25,061	(30,048)	-54.52%
1102051	33124 AP/Payroll Specialist	55,109	28,195	(26,914)	-48.84%
1102051	33125 Executive Assistant	-	-	-	-
1102051	33126 Human Resources Director	87,697	44,875	(42,822)	-48.83%
1102051	33176 Human Resources Specialist	55,109	33,716	(21,393)	-38.82%

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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1102051	34719 Health Insurance Stipend	-	1,448	1,448	-
1102051	34720 Medical Insurance	187,575	90,482	(97,093)	-51.76%
1102051	34721 Medicare/Fica	6,894	4,753	(2,142)	-31.06%
1102051	34724 Life Insurance	1,170	585	(585)	-50.00%
1102051	34735 MainePERS	55,664	28,263	(27,401)	-49.23%
1102051	34755 Workers Comp	2,536	1,786	(751)	-29.60%
1102051	34756 Performance Bonus	10,222	4,550	(5,672)	-55.49%
TOTAL	Personnel Services	752,839	386,163	(366,677)	-48.71%
	52 Contractual Services				
1102052	34105 Mileage	6,750	3,375	(3,375)	-50.00%
1102052	34110 Meals	4,750	2,375	(2,375)	-50.00%
1102052	34115 Lodging	4,500	2,250	(2,250)	-50.00%
1102052	34205 Gas & Oil Vehicle	8,500	4,250	(4,250)	-50.00%
1102052	34210 Repairs Vehicle	2,000	1,500	(500)	-25.00%
1102052	34315 Telephone	5,730	2,865	(2,865)	-50.00%
1102052	34630 Equipment Maintenance	23,000	23,000	-	0.00%
1102052	34820 Dues	14,500	14,000	(500)	-3.45%
1102052	34835 Postage	4,250	2,125	(2,125)	-50.00%
1102052	34840 Printing	300	150	(150)	-50.00%
1102052	34940 Training & Education	4,500	2,250	(2,250)	-50.00%
TOTAL	Contractual Services	78,780	58,140	(20,640)	-26.20%
	53 Commodities				
1102053	35335 Office Supplies	4,400	2,500	(1,900)	-43.18%
1102053	35505 Books & Periodicals	-	-	-	-
TOTAL	Commodities	4,400	2,500	(1,900)	-43.18%
TOTAL	Administration	836,019	446,803	(389,217)	-46.56%
	1035 Superior Court Building				
	52 Contractual Services				
1103552	34305 Electricity	23,000	11,500	(11,500)	-50.00%
1103552	34310 Sewer	2,362	1,269	(1,093)	-46.27%
1103552	34311 Water	2,379	1,298	(1,081)	-45.44%
1103552	34312 Sprinkler Test	2,875	610	(2,265)	-78.78%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1103552	34620 Elevator	6,670	5,560	(1,110)	-16.64%
1103552	34635 Heating Maintenance Contract	24,699	12,887	(11,812)	-47.82%
1103552	34636 Fire Alarm/Door Ctrl Maintenance	2,947	1,984	(963)	-32.68%
TOTAL	Contractual Services	64,932	35,108	(29,824)	-45.93%
53 Commodities					
1103553	35205 Fuel	181,533	60,773	(120,760)	-66.52%
TOTAL	Commodities	181,533	60,773	(120,760)	-66.52%
TOTAL	Superior Court Building	246,465	95,881	(150,584)	-61.10%
1036 Houlton Building Complex					
51 Personnel Services					
1103651	33139 Maintenance Supervisor	72,477	38,541	(33,936)	-46.82%
1103651	33141 Maintenance Worker	47,618	27,510	(20,108)	-42.23%
1103651	33142 Maintenance Worker	47,618	25,567	(22,051)	-46.31%
1103651	33143 Custodian I	37,638	20,223	(17,415)	-46.27%
1103651	33210 Overtime	15,186	8,049	(7,137)	-47.00%
1103651	34719 Health Insurance Stipend	1,694	-	(1,694)	-100.00%
1103651	34720 Medical Insurance	76,076	53,918	(22,157)	-29.13%
1103651	34721 Medicare/Fica	3,295	1,766	(1,529)	-46.41%
1103651	34724 Life Insurance	468	234	(234)	-50.00%
1103651	34735 MainePERS	23,522	12,422	(11,099)	-47.19%
1103651	34755 Workers Comp	11,175	5,989	(5,186)	-46.41%
1103651	34756 Performance Bonus	5,031	1,898	(3,133)	-62.27%
TOTAL	Personnel Services	341,797	196,118	(145,679)	-42.62%
52 Contractual Services					
1103652	34105 Mileage	718	359	(359)	-50.00%
1103652	34205 Gas & Oil Vehicle	725	375	(350)	-48.28%
1103652	34315 Telephone	8,605	4,303	(4,302)	-49.99%
1103652	34605 Grounds/Snow Removal	18,517	18,318	(199)	-1.07%
1103652	34610 Bldg Maintenance	15,100	8,455	(6,645)	-44.01%
1103652	34615 Electrical	5,000	2,500	(2,500)	-50.00%
1103652	34630 Equip Maintenance	16,250	10,826	(5,424)	-33.38%
1103652	34640 Painting	4,900	2,450	(2,450)	-50.00%

AROOSTOOK COUNTY COMMISSIONERS
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ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1103652	34645 Plumbing/Heating	34,000	27,897	(6,103)	-17.95%
1103652	34660 Rubbish Removal	18,357	9,179	(9,178)	-50.00%
1103652	34940 Training & Educ	225	113	(112)	-49.78%
TOTAL	Contractual Services	122,397	84,775	(37,622)	-30.74%
	53 Commodities				
1103653	35315 Cleaning/Maint Supplies	35,000	28,797	(6,203)	-17.72%
1103653	35610 Tools	575	357	(218)	-37.91%
TOTAL	Commodities	35,575	29,154	(6,421)	-18.05%
TOTAL	Houlton Building Complex	499,769	310,047	(189,722)	-37.96%
	1037 Sheriff's Office Building				
	52 Contractual Services				
1103752	34305 Electricity	14,000	7,202	(6,798)	-48.56%
1103752	34310 Sewer	1,962	981	(981)	-50.00%
1103752	34311 Water	1,114	557	(557)	-50.00%
1103752	34620 Elevators	3,235	1,830	(1,405)	-43.43%
1103752	34635 Heat Maintenance Contract	6,760	4,444	(2,316)	-34.26%
1103752	34636 Fire Alarm/Door Ctrl Maintenance	571	425	(146)	-25.57%
TOTAL	Contractual Services	27,642	15,439	(12,203)	-44.15%
	53 Commodities				
1103753	35205 Fuel	28,243	9,455	(18,788)	-66.52%
TOTAL	Commodities	28,243	9,455	(18,788)	-66.52%
TOTAL	Sheriff's Office Building	55,885	24,894	(30,991)	-55.45%
	1041 Caribou Courthouse				
	51 Personnel Services				
1104151	33140 Facilities & IT Director	43,849	22,438	(21,411)	-48.83%
1104151	33141 Custodian	31,039	17,180	(13,859)	-44.65%
1104151	33143 PT Custodian	19,960	8,721	(11,239)	-56.31%
1104151	34719 Health Insurance Stipend	2,534	1,267	(1,267)	-50.00%
1104151	34720 Medical Insurance	14,984	8,425	(6,559)	-43.77%

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General Fund
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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1104151	34721 Medicare/Fica	1,431	729	(702)	-49.06%
1104151	34724 Life Insurance	176	117	(59)	-33.33%
1104151	34735 MainePERS	10,215	5,128	(5,087)	-49.80%
1104151	34755 Workers Comp	4,853	2,472	(2,381)	-49.06%
1104151	34756 Performance Bonus	1,315	673	(642)	-48.83%
TOTAL	Personnel Services	130,356	67,150	(63,205)	-48.49%
52 Contractual Services					
1104152	34105 Mileage	3,559	1,810	(1,749)	-49.14%
1104152	34305 Electricity	22,000	16,950	(5,050)	-22.95%
1104152	34310 Sewer	1,280	640	(640)	-50.00%
1104152	34311 Water	2,588	1,294	(1,294)	-50.00%
1104152	34312 Sprinkler Test	850	425	(425)	-50.00%
1104152	34315 Telephone	4,652	2,326	(2,326)	-50.00%
1104152	34605 Grounds/Snow Removal	23,700	13,250	(10,450)	-44.09%
1104152	34610 Bldg Maintenance	2,700	1,350	(1,350)	-50.00%
1104152	34615 Electrical	1,500	750	(750)	-50.00%
1104152	34620 Elevators	3,235	1,830	(1,405)	-43.43%
1104152	34630 Equip Maintenance	600	30	(570)	-95.00%
1104152	34635 Heating Maintenance	31,426	17,893	(13,533)	-43.06%
1104152	34640 Painting	400	200	(200)	-50.00%
1104152	34650 Plumb Maintenance	900	450	(450)	-50.00%
1104152	34660 Rubbish Removal	960	480	(480)	-50.00%
TOTAL	Contractual Services	100,350	59,678	(40,672)	-40.53%
53 Commodities					
1104153	35205 Fuel	52,900	17,825	(35,075)	-66.30%
1104153	35315 Cleaning Supplies	2,600	1,530	(1,070)	-41.15%
1104153	35610 Tools/Implements	200	1,000	800	400.00%
TOTAL	Commodities	55,700	20,355	(35,345)	-63.46%
TOTAL	Caribou Courthouse	286,406	147,183	(139,222)	-48.61%
1042 Fort Kent Registry					
51 Personnel Services					
1104251	33140 Facilities & IT Director	43,849	22,438	(21,411)	-48.83%

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		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1104251	34720 Medical Insurance	14,984	8,425	(6,559)	-43.77%
1104251	34721 Medicare/Fica	655	335	(320)	-48.83%
1104251	34724 Life Insurance	59	59	-	0.00%
1104251	34735 MainePERS	4,674	2,357	(2,317)	-49.57%
1104251	34755 Workers Comp	2,221	1,136	(1,084)	-48.83%
1104251	34756 Performance Bonus	1,315	673	(642)	-48.83%
TOTAL	Personnel Services	67,757	35,423	(32,334)	-47.72%
	52 Contractual Services				
1104252	34105 Mileage	3,559	1,780	(1,779)	-49.99%
1104252	34305 Electricity	4,472	2,691	(1,781)	-39.83%
1104252	34306 Propane	75	38	(37)	-49.33%
1104252	34310 Sewer	300	150	(150)	-50.00%
1104252	34311 Water	425	213	(212)	-49.88%
1104252	34605 Grounds/Snow Removal	3,050	1,525	(1,525)	-50.00%
1104252	34610 Bldg. Maintenance	700	350	(350)	-50.00%
1104252	34620 Elevators	1,135	950	(185)	-16.30%
1104252	34630 Equip Maintenance	400	200	(200)	-50.00%
1104252	34635 Heating Maintenance	650	325	(325)	-50.00%
1104252	34640 Painting	100	100	-	0.00%
1104252	34650 Plumbing Maintenance	300	150	(150)	-50.00%
1104252	34660 Rubbish Removal	320	160	(160)	-50.00%
TOTAL	Contractual Services	15,486	8,632	(6,854)	-44.26%
	53 Commodities				
1104253	35205 Fuel	14,100	4,650	(9,450)	-67.02%
1104253	35315 Cleaning/Maint Supplies	800	400	(400)	-50.00%
1104253	35610 Tools/Implements	100	100	-	0.00%
TOTAL	Commodities	15,000	5,150	(9,850)	-65.67%
TOTAL	Fort Kent Registry	98,243	49,205	(49,038)	-49.91%
	1043 Jail Building				
	52 Contractual Services				
1104352	34305 Electricity	37,700	18,850	(18,850)	-50.00%
1104352	34306 Propane	6,622	3,140	(3,482)	-52.58%

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ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1104352	34307 Hood Contract	1,090	545	(545)	-50.00%
1104352	34310 Sewer	24,000	12,000	(12,000)	-50.00%
1104352	34311 Water	9,100	4,550	(4,550)	-50.00%
1104352	34620 Elevators	4,235	2,830	(1,405)	-33.18%
1104352	34635 Heating Maintenance	34,050	17,762	(16,288)	-47.84%
1104352	34636 Fire Alarm/Doors	6,960	3,450	(3,510)	-50.43%
1104352	34637 Generator Contract	2,000	1,000	(1,000)	-50.00%
TOTAL	Jail Building	125,757	64,127	(61,630)	-49.01%
1065 Registry of Deeds South					
51 Personnel Services					
1106551	33105 Register of Deeds	66,329	34,959	(31,370)	-47.29%
1106551	33113 Deputy Register	52,483	26,854	(25,629)	-48.83%
1106551	33118 Deeds Associate	43,189	22,096	(21,093)	-48.84%
1106551	34720 Medical Insurance	58,637	32,968	(25,668)	-43.78%
1106551	34721 Medicare/Fica	2,372	1,238	(1,134)	-47.81%
1106551	34724 Life Insurance	351	176	(176)	-50.00%
1106551	34735 MainePERS	16,930	8,708	(8,222)	-48.56%
1106551	34755 Workers Comp	757	395	(362)	-47.81%
1106651	34756 Performance Bonus	-	1,468	1,468	-
TOTAL	Personnel Services	241,047	128,863	(112,184)	-46.54%
52 Contractual Services					
1106552	34105 Mileage	1,500	1,500	-	0.00%
1106552	34110 Meals	275	138	(138)	-50.00%
1106552	34115 Lodging	225	225	-	0.00%
1106552	34315 Telephone	3,209	1,605	(1,604)	-49.98%
1106552	34630 Equipment Maint	1,500	1,500	-	0.00%
1106552	34642 Deeds Software	48,000	24,000	(24,000)	-50.00%
1106552	34820 Dues	150	200	50	33.33%
1106552	34825 Land Records	5,500	5,500	-	0.00%
1106552	34835 Postage	6,000	3,000	(3,000)	-50.00%
1106552	34840 Printing	700	500	(200)	-28.57%
1106552	34940 Training & Educ	1,000	500	(500)	-50.00%
TOTAL	Contractual Services	68,059	38,668	(29,391)	-43.19%

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General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
53 Commodities					
1106553	35335 Office Supplies	3,700	1,850	(1,850)	-50.00%
TOTAL	Commodities	3,700	1,850	(1,850)	-50.00%
TOTAL	Registry of Deeds South	312,806	169,380	(143,426)	-45.85%
1066 Registry of Deeds North					
51 Personnel Services					
1106651	33105 Register of Deeds	58,931	31,061	(27,870)	-47.29%
1106651	33113 Deputy Register	52,483	26,854	(25,629)	-48.83%
1106651	33118 Deeds Associate	-	9,255	9,255	-
1106651	34720 Medical Insurance	34,662	19,489	(15,174)	-43.78%
1106651	34721 Medicare/Fica	2,286	1,559	(727)	-31.79%
1106651	34724 Life Insurance	234	117	(117)	-50.00%
1106651	34735 MainePERS	11,694	5,989	(5,705)	-48.78%
1106651	34755 Workers Comp	562	315	(248)	-44.03%
1106651	34756 Performance Bonus	1,574	806	(769)	-48.83%
TOTAL	Personnel Services	162,427	95,444	(66,983)	-41.24%
52 Contractual Services					
1106652	34105 Mileage	2,100	1,050	(1,050)	-50.00%
1106652	34110 Meals	450	225	(225)	-50.00%
1106652	34115 Lodging	1,100	550	(550)	-50.00%
1106652	34315 Telephone	1,216	965	(251)	-20.64%
1106652	34630 Equipment Maint	250	125	(125)	-50.00%
1106652	34642 Deeds Software	40,000	20,000	(20,000)	-50.00%
1106652	34820 Dues	150	200	50	33.33%
1106652	34825 Land Records	6,000	4,000	(2,000)	-33.33%
1106652	34830 PO Box Rent	160	170	10	6.25%
1106652	34835 Postage	950	475	(475)	-50.00%
1106652	34840 Printing	200	75	(125)	-62.50%
1106652	34940 Training & Education	250	125	(125)	-50.00%
TOTAL	Contractual Services	52,826	27,960	(24,866)	-47.07%
53 Commodities					
1106653	35335 Office Supplies	2,100	850	(1,250)	-59.52%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Commodities	2,100	850	(1,250)	-59.52%
TOTAL	Registry of Deeds North	217,353	124,254	(93,099)	-42.83%
	1070 Registry of Probate				
	51 Personnel Services				
1107051	33104 Judge of Probate	41,067	21,855	(19,212)	-46.78%
1107051	33106 Register of Probate	72,479	37,088	(35,390)	-48.83%
1107051	33108 Acting Judge	500	250	(250)	-50.00%
1107051	33113 Deputy Register	52,483	26,854	(25,629)	-48.83%
1107051	33117 Probate Associate	41,919	22,101	(19,818)	-47.28%
1107051	34719 Health Insurance Stipend	-	-	-	-
1107051	34720 Medical Insurance	101,891	41,877	(60,014)	-58.90%
1107051	34721 Medicare/Fica	5,622	2,950	(2,672)	-47.53%
1107051	34724 Life Insurance	468	234	(234)	-50.00%
1107051	34735 MainePERS	17,435	8,859	(8,576)	-49.19%
1107051	34755 Workers Comp	625	324	(301)	-48.12%
1107051	34756 Performance Bonus	1,574	806	(769)	-48.83%
TOTAL	Personnel Services	336,064	163,199	(172,865)	-51.44%
	52 Contractual Services				
1107052	34020 Attorney/Professional Fees	10,500	5,250	(5,250)	-50.00%
1107052	34105 Mileage	2,500	1,250	(1,250)	-50.00%
1107052	34110 Meals	200	100	(100)	-50.00%
1107052	34115 Lodging	100	50	(50)	-50.00%
1107052	34315 Telephone	2,564	950	(1,614)	-62.95%
1107052	34630 Equipment Maint	650	325	(325)	-50.00%
1107052	34732 Computer Maint/Software	500	250	(250)	-50.00%
1107052	34805 Advertising	9,000	450	(8,550)	-95.00%
1107052	34820 Dues	425	213	(212)	-49.88%
1107052	34835 Postage	4,000	2,000	(2,000)	-50.00%
1107052	34940 Training & Education	400	200	(200)	-50.00%
1107052	34947 Judge's Conference	2,500	1,250	(1,250)	-50.00%
TOTAL	Contractual Services	33,339	12,288	(21,051)	-63.14%

53 Commodities

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1107053	35335 Office Supplies	3,000	1,500	(1,500)	-50.00%
1107053	35505 Books & Periodicals	3,500	1,750	(1,750)	-50.00%
1107053	37216 Online Bundle	2,916	1,458	(1,458)	-50.00%
TOTAL	Commodities	9,416	4,708	(4,708)	-50.00%
TOTAL	Registry of Probate	378,819	180,195	(198,624)	-52.43%
1071 LE Outside Employment					
51 Personnel Services					
1107151	33159 Outside Employment	-	-	-	-
1107151	34720 Medical Insurance	-	-	-	-
1107151	34721 Medicare/Fica	-	-	-	-
1107151	34735 MainePERS	-	-	-	-
1107151	34755 Workers Comp	-	-	-	-
TOTAL	Personnel Services	-	-	-	-
TOTAL	LE Outside Employment	-	-	-	-
1072 LE Stonegarden Details					
51 Personnel Services					
1107251	33160 Stonegarden Details	-	-	-	-
1107251	34720 Medical Insurance	-	-	-	-
1107251	34721 Medicare/Fica	-	-	-	-
1107251	34735 MainePERS	-	-	-	-
1107251	34755 Workers Comp	-	-	-	-
TOTAL	Personnel Services	-	-	-	-
TOTAL	LE Stonegarden Details	-	-	-	-
1073 LE Civil Process					
51 Personnel Services					
1107351	33161 Civil Process	-	-	-	-
1107351	34721 Medicare/Fica	-	-	-	-
1107351	34755 Workers Comp	-	-	-	-
TOTAL	Personnel Services	-	-	-	-

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	LE Civil Process	-	-	-	-
1074 Maine Drug Enforcement Agency					
51 Personnel Services					
1107451	33146 MDEA Lieut	109,199	56,029	(53,170)	-48.69%
1107451	33150 MDEA Sgt	85,776	43,947	(41,829)	-48.77%
1107451	33155 MDEA Detective	77,990	36,795	(41,195)	-52.82%
1107451	33156 MDEA Detective	77,990	38,230	(39,760)	-50.98%
1107451	33172 MDEA Detective	77,990	34,112	(43,878)	-56.26%
1107451	33178 MDEA Detective	63,754	-	(63,754)	-100.00%
1107451	33210 Overtime	10,500	5,250	(5,250)	-50.00%
1107451	33216 Labs	5,000	2,500	(2,500)	-50.00%
1107451	34719 Health Insurance Stipend	-	300	300	-
1107451	34720 Medical Insurance	149,840	84,248	(65,592)	-43.77%
1107451	34721 Medicare/Fica	5,786	3,149	(2,637)	-45.57%
1107451	34724 Life Insurance	585	293	(293)	-50.00%
1107451	34735 MainePERS	53,666	23,427	(30,239)	-56.35%
1107451	34755 Workers Comp	18,872	10,271	(8,600)	-45.57%
TOTAL	Personnel Services	736,947	338,551	(398,396)	-54.06%
53 Commodities					
1107453	35405 Uniforms	3,000	1,500	(1,500)	-50.00%
TOTAL	Commodities	3,000	1,500	(1,500)	-50.00%
TOTAL	Maine Drug Enforcement	739,947	340,051	(399,896)	-54.04%
1075 Law Enforcement					
51 Personnel Services					
1107551	33107 Sheriff	101,293	51,833	(49,460)	-48.83%
1107551	33116 Chief Deputy	96,467	49,364	(47,103)	-48.83%
1107551	33125 Administrative Assistant S.O.	49,993	25,587	(24,406)	-48.82%
1107551	33181 Civil Processing Coordinator/ACCCP Sr	43,005	27,586	(15,419)	-35.85%
1107551	33145 Deputies	729,425	511,485	(217,940)	-29.88%
1107551	33149 Dispatchers	357,968	181,314	(176,655)	-49.35%
1107551	33157 Law Enforcement Captain	87,697	44,876	(42,821)	-48.83%
1107551	33158 Patrol Sergeant	285,518	153,296	(132,223)	-46.31%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1107551	33163 Patrol Lieutenant	-	-	-	-
1107551	33210 Overtime	100,000	100,000	-	0.00%
1107551	33211 Dispatch Overtime	40,000	30,000	(10,000)	-25.00%
1107551	33213 K-9 Program	10,000	5,000	(5,000)	-50.00%
1107551	33214 Holiday Overtime	64,000	72,225	8,225	12.85%
1107551	33215 Part-time Dispatch	40,000	20,000	(20,000)	-50.00%
1107551	34719 Health Insurance Stipend	4,768	3,258	(1,510)	-31.66%
1107551	34720 Medical Insurance	542,998	370,373	(172,625)	-31.79%
1107551	34721 Medicare/Fica	32,866	20,359	(12,507)	-38.06%
1107551	34724 Life Insurance	3,276	1,872	(1,404)	-42.86%
1107551	34735 MainePERS	243,364	152,751	(90,613)	-37.23%
1107551	34755 Workers Comp	72,650	48,226	(24,424)	-33.62%
1107551	34756 Performance Bonus	7,025	3,076	(3,949)	-56.21%
TOTAL	Personnel Services	2,912,313	1,872,479	(1,039,835)	-35.70%
52 Contractual Services					
1107552	34110 Meals	3,000	1,800	(1,200)	-40.00%
1107552	34115 Lodging	3,000	2,500	(500)	-16.67%
1107552	34204 Gas & Oil Transport	-	-	-	-
1107552	34205 Gas & Oil, Vehicle	125,000	76,500	(48,500)	-38.80%
1107552	34210 Repairs, Vehicle	20,000	30,000	10,000	50.00%
1107552	34211 Vehicle Repairs Transport	-	-	-	-
1107552	34315 Telephone	14,900	7,450	(7,450)	-50.00%
1107552	34317 Cellular Phones	16,000	10,000	(6,000)	-37.50%
1107552	34318 Dispatch Connectivity	10,000	5,000	(5,000)	-50.00%
1107552	34630 Equipment Maint	5,500	2,750	(2,750)	-50.00%
1107552	34655 Radio Tower Lease	3,500	5,120	1,620	46.29%
1107552	34658 Radio Maintenance	12,000	6,000	(6,000)	-50.00%
1107552	34820 Dues	1,000	750	(250)	-25.00%
1107552	34835 Postage	2,500	1,250	(1,250)	-50.00%
1107552	34840 Printing	1,000	500	(500)	-50.00%
1107552	34906 Crimestoppers	3,000	1,500	(1,500)	-50.00%
1107552	34915 Public Awareness	1,500	1,000	(500)	-33.33%
1107552	34940 Training & Education	20,000	15,000	(5,000)	-25.00%
TOTAL	Contractual Services	241,900	167,120	(74,780)	-30.91%

53 Commodities

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
1107553	35335 Office Supplies	5,000	3,500	(1,500)	-30.00%
1107553	35337 Dispatch Office Supplies	2,000	1,000	(1,000)	-50.00%
1107553	35405 Uniforms	30,000	47,500	17,500	58.33%
1107553	35515 Ammunition	6,000	3,500	(2,500)	-41.67%
TOTAL	Commodities	43,000	55,500	12,500	29.07%
TOTAL	Law Enforcement	3,197,213	2,095,099	(1,102,115)	-34.47%
	1077 Fire Marshal				
	51 Personnel Services				
1107751	33128 Fire Marshal	200	-	(200)	-100.00%
TOTAL	Personnel Services	200	-	(200)	-100.00%
	53 Commodities				
1107753	35375 Training Supplies	8,400	-	(8,400)	-100.00%
TOTAL	Commodities	8,400	-	(8,400)	-100.00%
TOTAL	Fire Marshal	8,600	-	(8,600)	-100.00%
	1078 MEDATS IT				
	51 Personnel Services				
1107851	33180 MEDATS IT	-	65,382	65,382	-
1107851	34720 Medical Insurance	-	19,489	19,489	-
1107851	34721 Medicare/Fica	-	948	948	-
1107851	34724 Life Insurance	-	117	117	-
1107851	34735 MainePERS	-	6,669	6,669	-
1107851	34755 Workers Comp	-	195	195	-
TOTAL	Personnel Services	-	92,800	92,800	
TOTAL	MEDATS IT	-	92,800	92,800	
	1090 Audit				
	52 Contractual Services				
1109052	34015 Auditing	10,000	7,000	(3,000)	-30.00%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	Audit	10,000	7,000	(3,000)	-30.00%
	1092 Wide Area Network (WAN)				
	52 Contractual Services				
1109252	34314 Email System	22,148	11,074	(11,074)	-50.00%
1109252	34315 Wide Area Network (WAN)	104,905	64,641	(40,264)	-38.38%
TOTAL	Wide Area Network (WAN)	127,053	75,715	(51,338)	-40.41%
	2000 Interest Expense				
	52 Contractual Services				
1200052	34505 Tax Anticipation Note Interest	32,000	32,000	-	0.00%
TOTAL	Interest Expense	32,000	32,000	-	0.00%
	2025 Employee Benefits				
	52 Contractual Services				
1202552	34725 Unemployment	3,000	1,500	(1,500)	-50.00%
TOTAL	Employee Benefits	3,000	1,500	(1,500)	-50.00%
	2040 Copiers				
	52 Contractual Services				
1204052	34415 Copier Supplies	24,500	16,000	(8,500)	-34.69%
TOTAL	Copiers	24,500	16,000	(8,500)	-34.69%
	2045 State City Municipal Programs				
1204552	34960 AroostookCounty Action Program	4,035	-	(4,035)	-100.00%
1204552	34961 Aroostook Mental Health	32,283	-	(32,283)	-100.00%
1204552	34967 Charities of Maine	4,600	-	(4,600)	-100.00%
1204552	34968 Northern Maine General	5,226	-	(5,226)	-100.00%
1204552	34971 Aroostook Council for Healthy Familie	925	-	(925)	-100.00%
1204552	34972 Hope and Justice Project	3,850	-	(3,850)	-100.00%
1204552	34973 Shelter for the Homeless	3,850	-	(3,850)	-100.00%
1204552	34974 Extension Association	49,719	-	(49,719)	-100.00%
1204552	34975 No Maine Development Comm	22,193	-	(22,193)	-100.00%
1204552	34976 Presque Isle International Airport	17,700	-	(17,700)	-100.00%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
TOTAL	State Cty Municipal Programs	144,381	-	(144,381)	-100.00%
	2050 Insurance				
1205052	34718 Volunteer Firefighters Ins	-	-	-	-
1205052	34723 Property Vehicle Liability Ins	32,356	76,490	44,134	136.40%
TOTAL	Insurance	32,356	76,490	44,134	136.40%
	2075 Capital				
1207554	37205 Building & Office Equipment	733,646	890,009	156,363	21.31%
TOTAL	Capital	733,646	890,009	156,363	21.31%
	2077 PSAP				
	52 Contractual Services				
1207752	34980 PSAP	193,280	101,471	(91,809)	-47.50%
TOTAL	PSAP	193,280	101,471	(91,809)	-47.50%
	2080 Contingent Account				
1208052	34981 Contingent	39,516	5,231	(34,285)	-86.76%
TOTAL	Contingent Account	39,516	5,231	(34,285)	-86.76%
	2086 Website				
1208652	34982 Website	1,952	1,218	(734)	-37.60%
TOTAL	Website	1,952	1,218	(734)	-37.60%
	2087 MCCA Convention				
1208752	34983 MCCA Convention	4,000	-	(4,000)	-100.00%
TOTAL	MCCA Convention	4,000	-	(4,000)	-100.00%
	2088 GASB 75				
1208852	34984 GASB 75	5,300	2,000	(3,300)	-62.26%
TOTAL	GASB 75	5,300	2,000	(3,300)	-62.26%

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

ACCOUNTS	DESCRIPTION	[2]	[4]	[4] - [2]	[\$change]/[2]
		2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
2090 WELCOME TO AROOSTOOK					
1209052	34985 Welcome to Aroostook	-	-	-	-
TOTAL	Welcome To Aroostook	-	-	-	
2092 Personnel Services					
1209252	34019 Legal & Labor Relations	15,000	20,000	5,000	33.33%
1209252	34023 Employee Recognition	3,000	3,000	-	0.00%
1209252	34721 Medicare/Fica	230	230	(1)	-0.22%
1209252	34805 Advertising/New Hire Expenses	12,000	4,000	(8,000)	-66.67%
1209252	34757 Vacation/Sick Accrual Expense	-	-	-	-
1209252	TBD Employee Wellness	-	2,000	2,000	-
TOTAL	Personnel Services	30,230	29,230	(1,001)	-3.31%
61 Departmental Revenue					
161	21000 District/Superior Court Rent	100,000	50,000	(50,000)	-50.00%
161	21010 Emergency Management Revenue	130,500	65,250	(65,250)	-50.00%
161	21015 District Attorney Revenue	55,000	27,500	(27,500)	-50.00%
161	21017 Ankle Monitoring Program	4,000	10,000	6,000	150.00%
161	21020 Administration Revenue	118,155	61,081	(57,074)	-48.30%
161	21065 Registry Deeds South Revenue	485,000	242,500	(242,500)	-50.00%
161	21066 Registry Deeds North Revenue	175,000	87,500	(87,500)	-50.00%
161	21070 Registry of Probate Revenue	75,000	37,500	(37,500)	-50.00%
161	21071 Probate Surcharge	4,200	-	(4,200)	-100.00%
161	21072 Deeds Surcharge	-	-	-	-
161	21073 MDEA Lease	15,105	7,553	(7,553)	-50.00%
161	21074 Maine Drug Enforcement Agency	739,947	340,051	(399,896)	-54.04%
161	21075 Law Enforcement Revenue	1,500	1,500	-	0.00%
161	21076 Dispatching Services Revenue	101,640	50,820	(50,820)	-50.00%
161	21077 UT Deputy Control Contract	144,786	77,648	(67,138)	-46.37%
161	21094 DA Canine Sponsorship	-	-	-	-
161	21095 Community Supervision for Canine	-	-	-	-
161	21097 MEDATS IT Revenue	-	92,800	92,800	-
161	22000 Interest Income	7,000	10,000	3,000	42.86%
161	22041 Copier Revenue	30,000	15,000	(15,000)	-50.00%
161	22042 Disaster/Pandemic Reimb	-	-	-	-
161	22050 Probation & Parole Rent	8,739	4,370	(4,370)	-50.00%
161	22051 Volunteer Firefighters Insurance	-	-	-	-

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2024 Proposed Budget

		[2]	[4]	[4] - [2]	[\$change]/[2]
ACCOUNTS	DESCRIPTION	2023 BUDGET	2024 REQUESTED 6 Month Budget Jan - June 2024	\$ CHANGE	% CHANGE
161	22066 Miscellaneous Revenue	7,500	3,750	(3,750)	-50.00%
161	22068 Outside Employment Revenue	-	-	-	-
161	22069 Stonegarden Detail Revenue	-	-	-	-
161	22070 Civil Process Revenue	80,000	40,000	(40,000)	-50.00%
161	22082 Federal Local Assistance Fund (LATCF)	50,000	-	(50,000)	-100.00%
161	22083 Transfer in from Designated ARPA Cap	413,000	-	(413,000)	-100.00%
161	22084 Transfer in from Designated ARPA Rev	270,000	-	(270,000)	-100.00%
161	22085 Transfer in from Fund Balance	250,000	-	(250,000)	-100.00%
TOTAL	Departmental Revenue	3,266,072	1,224,822	(2,041,250)	-62.50%
	62 Taxes				
162	22080 Taxes Receivable	6,175,399	4,768,037	(1,407,363)	-22.79%
TOTAL	Taxes	6,175,399	4,768,037	(1,407,363)	-22.79%
TOTAL GENERAL FUND EXPENSES		9,441,471	5,992,858	(3,448,613)	-36.53%
TOTAL GENERAL FUND REVENUES		9,441,471	5,992,858	(3,448,613)	-36.53%

County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETIER



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

NORMAN L. FOURNIER
WALLAGRASS

WILLIAM T. DOBBINS
HOULTON

MEMORANDUM

JUNE 13, 2023

TO: County Commissioners and Finance Committee

FR: Ryan D. Pelletier, County Administrator

RE: **2024 Budget Process**

After consulting with Ryan Bushey, Chair of the Finance Committee, and Paul Underwood, Chair of the Board of County Commissioners, we have agreed to the following schedule for our 2024 budget process.

- | | |
|--|--|
| - Initial dept. budgets to County Administrator: | 4:30 p.m. Friday, August 4, 2023 |
| - *Organizational Meeting of Finance Committee: | 9:00 a.m. Thursday, September 21, 2023 |
| - County Commissioners' Budget Work Session: | 9:00 a.m. Tuesday, October 10, 2023 |
| - County Commissioners' Budget Work Session: | 9:00 a.m. Friday, October 13, 2023 |
| - *Finance Committee's Budget Work Session: | 9:00 a.m. Tuesday, October 24, 2023 |
| - *Public Hearing: | 4:30 p.m. Tuesday, November 14, 2023 |

Finance Committee members, please pencil in the dates that are marked with an* as those meetings are the ones that require your attendance. Your participation is very important in maintaining the integrity of this process.

Thank you for your time and consideration and if you have any questions, please feel free to contact me.

Ryan D. Pelletier
County Administrator

pc: Dana L. Gendreau, Finance Director
File
