

MINUTES

2024 6-MONTH COUNTY BUDGET PUBLIC HEARING – NOVEMBER 15, 2023 - 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
Donald Savage, Finance Committee
Kai Libby, Finance Committee
Scott Moir, Finance Committee – Zoom
Michelle Raymond – Finance Committee-Zoom
Paul J. Underwood, Chair, County Commissioner
Norman L. Fournier, County Commissioner
William T. Dobbins, County Commissioner
Ryan D. Pelletier, County Administrator
Dana Gendreau, Finance Director
Darren Woods, Director, EMA
Derrick Ouellette, Deputy Director, EMA
Peter Johnson, Sheriff
Penny Thompson, City Manager, Caribou
Suzie Paradis, Town Manager, Fort Kent - Zoom
Melissa Lizotte, Aroostook Republican

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 6-Month 2024 County Budget by Ryan D. Pelletier, County Administrator.

The County Budget was presented as follows:

- Total Expenditures -	\$5,518,507.88
Departmental Revenues (P.P. 2015, Chapter 335)	\$1,453,571.89
Total Tax Assessment	<u>\$4,082,935.99</u>
- Total Revenue	<u>\$5,518.507.88</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, Chair, County Commissioners, and Ryan Bushey, Chair, Finance Committee.

ART. 7. Motion by Nelson Jandreau and seconded by Sue Powers to approve the minutes of the October 24, 2023 Finance Committee Meeting. So voted.

ART. 8. Motion by Sue Powers and seconded by Kai Libby to approve the 2024 6-Month County budget. So voted.

Motion by County Commissioner Norman L. Fournier and seconded by County Commissioner William T. Dobbins to approve the 2024 6-Month County budget as approved by the Finance Committee. So voted.

ART. 9. Motion by Nelson Jandreau and seconded by Richard Fortier to adjourn at 5:00 P.M. So voted.
Motion by County Commissioner Norman L. Fournier and seconded by Commissioner William T. Dobbins to adjourn the joint meeting at 5:00 P.M. So voted.

Richard Fortier, Secretary Finance Committee

FINANCE COMMITTEE RULES AND PROCEDURES

ADOPTED ON SEPTEMBER 17, 2013

1. Meetings and Quorum

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

ARTICLE V

AROOSTOOK COUNTY FINANCE COMMITTEE

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

Section 1. MEMBERSHIP.

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

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

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

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

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

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

(f) Members shall serve without compensation.

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

Section 2.
FINANCE COMMITTEE ORGANIZATION.

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

Section 3.
BUDGET PROCEDURES.

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

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

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

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

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

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

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

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

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

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

**Section 4.
BUDGET AMENDMENTS.**

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

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

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

**Section 6.
DISTRICT SUBDIVISIONS.**

The District subdivisions shall be as follows:

DISTRICT I

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

Area 2: Hodgdon, Houlton.

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

DISTRICT II

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

Area 5: Presque Isle.

Area 6: Caribou.

DISTRICT III

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

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

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

County of Aroostook

Quarterly Financial Summary

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

Benchmark %: 100%

GF Revenue:

The Departmental Revenue section collected \$3,304,523; equating to 1.2% above the anticipated budgeted amount, generating a \$38,451 departmental revenue surplus. The revenue line, GF Surplus, of \$250,000 is a budget entry only thus no activity in the current year column.

Tax Revenue for 2023 has finalized at \$6,357,898 generating a surplus of \$182,500 which correlates to the overlay calculation of the mil rate for 2023.

GF Expense:

The general fund expense, in its totality, ended the fiscal year at \$9,580,724 calculating to 1.5% over the approved 2023 expense budget. The \$139,253 total expense overage from the budget is comprised of three major factors as well as various areas with departmental cost savings:

1. The 2023 vacation and sick accrual expense totaling \$112,434 totaling 80% of the overage.
2. 2023 TAN interest total \$61,643, resulting in \$29,643 over budgeted interest.
3. Registry of Deeds North, \$40,000 expense for book preservation. This amount was paid using Surcharge Cash funds however the Surcharge Asset is currently part of the County General Fund balance requiring the County to show the expense. The plan for fiscal year 2024-2025 is to remove the Surcharge Asset from the general fund balance and create a restricted fund balance.

Financial information/updates:

- ***\$81,697 was added to the County's UNDF balance as of 12/31/2023.***

- **2023 TAN has been paid in full as of November 2023 with total interest paid of \$61,643.**
- **The County currently has recorded \$329,771 in accounts receivable for fiscal year 2023 activity due from various agencies we do business with. The County has received \$115,242 in payment of that balance just in the first month of the fiscal year 2024. The remaining payments should be paid to the County by the end of the first quarter of 2024.**

ARPA Fund (American Rescue Plan Act 2021)

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

ARPA Revenue:

Interest revenue collected as of December 2023 is reported at \$282,452.

ARPA Expense:

The County has expensed \$3,544,761 to the ARPA Fund expense department through December 2023 for awarded projects. These expenses are fully funded by the American Rescue Plan Act operating account and from the first and second round of grant awards.

Jail Fund

Year-To-Date: FY 2023-2024 | July 2023 - December 2023

Benchmark %: 50%

Jail Revenue:

The Jail Fund departmental revenue now collects their operational monies from the State in quarterly payments as opposed to one annual payment. The second quarter jail operation funding, received from the state, is on target at 53.8% collected. Supervision Fees and Court Fines are trending on the low side for the first six months of the fiscal year however according to past years, the increase in revenue for these two areas are seen in the second half of the fiscal year. Monthly tax allocation transfer payments are made from the General Fund to the Jail Fund, which appropriately reflects a collection percentage of 50%, targeted benchmark.

Jail Expense:

The Jail Fund overall expenses for the 2nd quarter of the fiscal year are trending above the 50% benchmark target at 53.6%. The three contributors to this 3.6% increase are:

- The Jail's capital appropriation funded at 100% for the fund's fiscal year at \$55,000.
- The Jail's property, liability, and vehicle insurance funded at 100% for the fund's fiscal year at \$79,924.
- The boarding of prisoners' expense at \$72,962.

UT Fund

Year-To-Date: FY 2023-2024 | July 2023 – December 2023

Benchmark %: 50%

UT Revenue:

The Unorganized Territory departmental revenue is trending above the 2nd quarter target at 81.2%. The three largest contributors to the increase in percentage collected are:

- Excise tax revenue collected \$64,335 more than the projected budget amount for the first six months of the UT fiscal year.
- Interest Income collected \$33,709 more than projected budget amount for the first six months of the UT fiscal year.
- LRAP (Local Road Assistance) revenue which was funded in full for this quarter at \$113,320, has calculated to \$15,056 in additional revenue over our projected budget amount.

Tax revenue quarterly payment collected from the State of Maine is on target at 50%, as anticipated.

The revenue line, UT Surplus, of \$50,000 is a budget entry only thus no activity in the current year column.

UT Expense:

The Unorganized Territory, 2nd quarter, is reporting 46.86% of its operational budget expensed as of December 2023, which is slightly below the 50% projected target. Given the UT capital is expensed, at 100%, at the beginning of the UT fiscal year, this computes to an additional 9.62% to the overall expensed percentage in the second quarter. Together, the percentages of 46.86 and 9.62 populate to the overall expense percentage of budget reported for the UT as of December 2023, 56.5%.

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1010	Emergency Management					
51	Personnel Services					
1101051	33103 Emergency Management Director	58,262	63,909	32,650	67,455	34,805
1101051	33109 Deputy Director EMA	13,250	14,565	7,003	14,902	7,899
1101051	33134 Planner	33,115	34,188	16,511	35,947	19,436
1101051	33141 Custodian	3,957	4,646	2,446	5,204	2,757
1101051	33166 Director of EMA Grant	1,620	1,751	895	1,848	954
1101051	33167 Dep. Director EMA Grant	552	431	292	621	329
1101051	33168 Planning Associate Grant	1,669	1,315	951	2,025	1,074
1101051	33169 Planning Associate Grant II	7,631	5,983	6,321	12,642	6,321
1101051	33173 Community Planner	18,578	19,791	10,955	23,304	12,349
1101051	34719 Health Insurance Stipend	362	362	181	1,236	1,055
1101051	34720 Medical Insurance	38,158	32,299	30,283	49,422	19,139
1101051	34721 Medicare/Fica	1,833	2,139	1,293	2,395	1,102
1101051	TBD Maine PFML Tax		-	-	826	826
1101051	34724 Life Insurance	340	249	161	312	151
1101051	34735 MainePERS	14,324	14,633	8,535	16,353	7,818
1101051	34755 Workers Comp	2,555	2,595	1,544	3,084	1,540
1101051	34756 Performance Bonus	2,795	1,973	1,006	2,079	1,073
TOTAL	Personnel Services	199,000	200,829	121,026	239,655	118,629
52	Contractual Services					
1101052	34105 Mileage	-	187	160	500	340
1101052	34110 Meals	321	574	145	500	355
1101052	34115 Lodging	3,231	538	186	1,800	1,614
1101052	34205 Gas & Oil, Vehicle	1,826	1,856	739	3,000	2,261
1101052	34210 Repairs, Vehicle	934	552	400	800	400
1101052	34305 Electricity	2,807	3,471	2,000	4,000	2,000
1101052	34310 Sewer	259	263	132	400	268
1101052	34311 Water	257	271	136	400	264
1101052	34315 Telephone	1,916	2,668	1,250	2,500	1,250
1101052	34610 Building Maintenance	348	1,477	500	1,000	500
1101052	34630 Equipment Maintenance	335	819	300	600	300
1101052	34635 Heating Maintenance	135	-	-	200	200
1101052	34657 Radio Installation/Repair	85	238	17	300	283
1101052	34820 Dues	255	269	225	450	225
1101052	34835 Postage	-	-	-	300	300
1101052	34940 Training & Education	268	826	600	1,200	600
1101052	34942 Volunteer Support	1,005	243	74	1,000	926
1101052	34943 Conferences	-	-	-	-	-
TOTAL	Contractual Services	13,982	14,251	6,864	18,950	12,086
53	Commodities					
1101053	35205 Fuel	2,365	2,214	1,750	3,500	1,750
1101053	35315 Cleaning Supplies	-	-	100	200	100
1101053	35335 Office Supplies	3,004	2,654	1,500	3,000	1,500
1101053	37210 Software Updates		2,754	750	1,500	750
TOTAL	Commodities	6,809	7,622	4,100	8,200	4,100
TOTAL	Emergency Management	219,792	222,702	131,990	266,805	134,815
1015	District Attorney					
51	Personnel Services					
1101551	33121 Legal Assistant - Caribou	34,543	39,145	25,983	55,305	29,323
1101551	33129 Legal Assistant - Caribou	47,764	54,959	28,101	58,056	29,956
1101551	33122 Legal Assistant - PI	49,041	52,345	26,764	55,306	28,542

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1101551 33171	Legal Assistant - PI	-	52,345	26,764	55,306	28,542
1101551 33123	Legal Assistant - Houlton	38,078	44,844	23,775	53,684	29,909
1101551 33135	Office Support Supervisor	39,649	40,840	27,956	61,275	33,319
1101551 34022	Victim Witness Advocates	104,887	131,023	77,303	151,371	74,068
1101551 34719	Health Insurance Stipend	3,952	5,045	1,994	5,081	3,087
1101551 34720	Medical Insurance	140,583	146,760	95,859	152,443	56,584
1101551 34721	Medicare/Fica	3,976	5,476	3,507	7,281	3,773
1101551 TBD	Maine PFML Tax	-	-	-	2,511	2,511
1101551 34724	Life Insurance	893	909	527	1,080	554
1101551 34735	MainePERS	32,469	42,871	24,673	49,708	25,035
1101551 34755	Workers Comp	858	993	854	1,265	412
1101551 34756	Performance Bonus	2,810	4,802	3,252	6,719	3,467
TOTAL	Personnel Services	499,502	622,356	367,313	716,393	349,080
52	Contractual Services					
1101552 34005	Accounting & Auditing	4,926	5,603	3,500	7,000	3,500
1101552 34022	Victim Advocate Expenses	4,657	7,037	1,625	3,250	1,625
1101552 34025	Lab Tests	-	-	1,250	2,500	1,250
1101552 34105	Mileage	10,130	13,286	6,250	18,000	11,750
1101552 34110	Meals	654	1,225	1,500	4,000	2,500
1101552 34115	Lodging	891	6,941	6,250	12,500	6,250
1101552 34315	Telephone	7,065	5,540	4,460	8,919	4,459
1101552 34410	Office Rent	7,176	7,176	3,600	7,200	3,600
1101552 34630	Equipment Maintenance	3,666	3,816	3,000	8,000	5,000
1101552 34631	Computer Consulting	52,729	33,130	18,750	64,381	45,631
1101552 34722	Liability Insurance	-	981	500	1,200	700
1101552 34732	Computer Maint/Software	2,089	1,324	3,000	7,000	4,000
1101552 34820	Dues	2,640	2,235	2,000	5,000	3,000
1101552 34835	Postage	2,177	299	1,250	2,500	1,250
1101552 34840	Printing	118	66	500	500	-
1101552 34905	Criminal Investigation	668	1,780	2,500	5,000	2,500
1101552 34925	Witness Fees	8,606	9,752	3,500	7,500	4,000
1101552 34935	Ankle Monitor Program	2,036	949	2,000	4,000	2,000
1101552 34936	Academy Programming	3,038	-	7,500	2,500	(5,000)
1101552 34940	Training & Education	1,575	5,665	3,000	10,000	7,000
1101552 33213	Victim Court Dog Program	4,500	4,092	2,500	5,000	2,500
1101552 34937	Discovery Portal / Sharefile	1,152	1,292	1,500	2,000	500
TOTAL	Contractual Services	120,493	112,187	79,935	187,950	108,015
53	Commodities					
1101553 35335	Office Supplies	6,779	6,448	2,500	6,000	3,500
1101553 35505	Books & Periodicals	4,896	4,387	3,250	7,500	4,250
TOTAL	Commodities	11,675	10,835	5,750	13,500	7,750
TOTAL	District Attorney	631,670	745,378	452,998	917,843	464,845
1020	Administration					
51	Personnel Services					
1102051 33101	County Commissioners	35,505	43,884	20,934	46,769	25,836
1102051 33102	County Treasurer	5,302	5,822	2,969	6,134	3,165
1102051 33110	County Administrator	100,973	104,002	53,591	125,000	71,409
1102051 33120	Finance Director/Deputy Treasurer	79,811	87,546	44,725	92,404	47,679
1102051 33175	Operations Assistant	25,144	47,467	24,977	53,137	28,159
1102051 33124	AP/Payroll Specialist	47,731	55,005	28,101	58,056	29,956
1102051 33126	Human Resources Director	79,811	87,546	44,725	92,404	47,679
1102051 33176	Human Resources Specialist	30,886	55,005	28,101	58,056	29,956

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1102051	TBD	Internship		-	-	3,600	3,600
1102051	34719	Health Insurance Stipend	-	2,896	1,448	2,896	1,448
1102051	34720	Medical Insurance	162,672	165,269	90,482	195,827	105,345
1102051	34721	Medicare/Fica	5,512	6,743	4,658	8,162	3,504
1102051	TBD	Maine PFML Tax		-	-	2,719	2,719
1102051	34724	Life Insurance	617	810	585	1,200	615
1102051	34735	MainePERS	41,070	54,091	27,620	58,429	30,810
1102051	34755	Workers Comp	2,568	3,047	1,754	3,891	2,137
1102051	34756	Performance Bonus	5,514	8,568	4,370	9,028	4,658
TOTAL	Personnel Services		624,045	727,701	379,040	817,712	438,672
52	Contractual Services						
1102052	34105	Mileage	9,433	7,674	3,375	8,300	4,925
1102052	34110	Meals	6,456	8,193	2,375	5,250	2,875
1102052	34115	Lodging	4,346	6,928	2,250	5,000	2,750
1102052	34205	Gas & Oil Vehicle	9,844	10,939	4,250	12,000	7,750
1102052	34210	Repairs Vehicle	3,201	5,790	1,500	5,000	3,500
1102052	34315	Telephone	4,398	3,841	2,865	5,730	2,865
1102052	34630	Equipment Maintenance	19,872	21,192	23,000	24,000	1,000
1102052	34820	Dues	13,501	12,938	14,000	15,500	1,500
1102052	34835	Postage	2,219	3,580	2,125	4,250	2,125
1102052	34840	Printing	-	-	150	300	150
1102052	34940	Training & Education	1,373	1,678	2,250	4,500	2,250
TOTAL	Contractual Services		74,643	83,502	58,140	89,830	31,690
53	Commodities						
1102053	35335	Office Supplies	5,656	4,389	2,500	5,000	2,500
TOTAL	Commodities		5,693	4,389	2,500	5,000	2,500
TOTAL	Administration		704,380	815,592	439,680	912,542	472,862
1035	Superior Court Building						
52	Contractual Services						
1103552	34305	Electricity	22,971	21,378	11,500	25,070	13,570
1103552	34310	Sewer	2,362	2,627	1,269	2,700	1,431
1103552	34311	Water	2,595	2,088	1,298	2,800	1,502
1103552	34312	Sprinkler Test	360	6,420	610	1,800	1,190
1103552	34620	Elevator	4,283	4,764	5,560	5,850	290
1103552	34635	Heating Maintenance Contract	24,215	24,568	12,887	27,100	14,213
1103552	34636	Fire Alarm/Door Ctrl Maintenance	2,706	2,218	1,984	2,980	996
TOTAL	Contractual Services		59,492	64,063	35,108	68,300	33,192
53	Commodities						
1103553	35205	Fuel	150,004	139,519	64,889	148,991	84,102
TOTAL	Commodities		150,004	139,519	64,889	148,991	84,102
TOTAL	Superior Court Building		209,496	203,582	99,997	217,291	117,294
1036	Houlton Building Complex						
51	Personnel Services						
1103651	33139	Maintenance Supervisor	65,959	72,457	38,416	84,089	45,673
1103651	33141	Maintenance Worker II	43,976	53,268	25,578	57,726	32,148
1103651	33142	Maintenance Worker	43,352	37,458	25,485	52,563	27,078
1103651	33143	Custodian I	33,238	32,816	20,155	41,641	21,485

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1103651	33210	Overtime	14,985	19,762	8,049	25,065	17,016
1103651	34719	Health Insurance Stipend	1,694	-	-	-	-
1103651	34720	Medical Insurance	72,665	70,913	53,918	86,539	32,620
1103651	34721	Medicare/Fica	2,652	2,940	1,733	3,865	2,132
1103651	TBD	Maine PFML Tax		-	-	1,333	1,333
1103651	34724	Life Insurance	412	346	234	480	246
1103651	34735	MainePERS	21,126	23,128	12,191	26,387	14,196
1103651	34755	Workers Comp	8,586	8,225	5,877	10,907	5,030
1103651	34756	Performance Bonus	4,582	4,317	1,837	5,455	3,617
TOTAL	Personnel Services		313,227	325,631	193,474	396,048	202,574
52	Contractual Services						
1103652	34105	Mileage	662	408	359	718	359
1103652	34205	Gas & Oil Vehicle	(250)	228	375	750	375
1103652	34315	Telephone	5,320	5707	4,303	8,605	4,302
1103652	34605	Grounds/Snow Removal	20,511	22833	18,318	36,640	18,322
1103652	34610	Bldg Maintenance	20,682	21294	8,820	21,300	12,480
1103652	34615	Electrical	5,978	4240	2,500	5,000	2,500
1103652	34630	Equip Maintenance	4,751	13213	10,826	17,050	6,224
1103652	34640	Painting	2,773	1563	2,450	4,900	2,450
1103652	34645	Plumbing/Heating	32,289	41189	22,000	42,696	20,696
1103652	34660	Rubbish Removal	18,039	19774	9,179	21,732	12,553
1103652	34940	Training & Educ	244	345	113	345	232
TOTAL	Contractual Services		111,000	130,796	79,243	159,736	80,493
53	Commodities						
1103653	35315	Cleaning/Maint Supplies	35,915	54,131	28,797	55,920	27,123
1103653	35610	Tools	715	348	357	700	343
TOTAL	Commodities		36,630	54,479	29,154	56,620	27,466
TOTAL	Houlton Building Complex		460,856	510,905	301,871	612,404	310,533
1037	Sheriff's Office Building						
52	Contractual Services						
1103752	34305	Electricity	13,337	12220	7,202	17,703	10,501
1103752	34310	Sewer	1,550	1755	981	1,962	981
1103752	34311	Water	886	900	557	1,150	593
1103752	34620	Elevators	2,948	3013	1,830	3,370	1,540
1103752	34635	Heat Maintenance Contract	6,630	8724	4,444	9,332	4,888
1103752	34636	Fire Alarm/Door Ctrl Maintenance	482	785	425	849	424
TOTAL	Contractual Services		25,833	27,397	15,439	34,366	18,927
53	Commodities						
1103753	35205	Fuel	17,572	15,945	10,096	23,180	13,085
TOTAL	Commodities		17,572	15,945	10,096	23,180	13,085
TOTAL	Sheriff's Office Building		43,406	43,342	25,535	57,546	32,012
1041	Caribou Courthouse						
51	Personnel Services						
1104151	33140	Facilities & IT Director	39,905	43,893	22,363	46,202	23,839
1104151	33141	Custodian	27,700	32,523	17,123	36,425	19,302
1104151	33143	PT Custodian	15,320	16,248	8,692	18,490	9,799
1104151	34719	Health Insurance Stipend	2,534	2,534	1,267	2,534	1,267

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1104151	34720	Medical Insurance	14,549	15,451	8,425	18,029	9,604
1104151	34721	Medicare/Fica	1,262	1,395	727	1,523	796
1104151	TBD	Maine PFML Tax		-	-	525	525
1104151	34724	Life Insurance	169	169	117	180	63
1104151	34735	MainePERS	8,839	9,576	5,112	10,399	5,287
1104151	34755	Workers Comp	3,749	3,787	2,464	4,298	1,834
1104151	34756	Performance Bonus	1,797	1,315	671	1,386	715
TOTAL	Personnel Services		115,824	126,892	66,960	139,991	73,032
52	Contractual Services						
1104152	34105	Mileage	2,884	3,364	1,810	3,881	2,071
1104152	34305	Electricity	28,771	40,535	16,950	41,302	24,352
1104152	34306	Propane		1,229	-	1,230	1,230
1104152	34310	Sewer	433	686	640	1,280	640
1104152	34311	Water	2,163	2,576	1,294	2,588	1,294
1104152	34312	Sprinkler Test	280	380	425	850	425
1104152	34315	Telephone	2,653	2,532	2,326	4,652	2,326
1104152	34605	Grounds/Snow Removal	23,692	26,061	13,250	27,000	13,750
1104152	34610	Bldg Maintenance	2,460	4,057	1,350	3,012	1,662
1104152	34615	Electrical	248	1,195	750	1,500	750
1104152	34620	Elevators	2,948	3,007	1,830	3,333	1,503
1104152	34630	Equip Maintenance	478	205	300	600	300
1104152	34635	Heating Maintenance	30,808	31,310	17,893	34,425	16,532
1104152	34640	Painting	251	345	200	412	212
1104152	34650	Plumb Maintenance	707	198	450	500	50
1104152	34660	Rubbish Removal	765	1,050	480	1,020	540
TOTAL	Contractual Services		99,541	118,731	59,948	127,585	67,637
53	Commodities						
1104153	35205	Fuel	28,721	48,122	19,033	43,700	24,668
1104153	35315	Cleaning Supplies	2,498	3,120	1,530	3,060	1,530
1104153	35610	Tools/Implements	4	35	100	100	-
TOTAL	Commodities		31,222	51,277	20,663	46,860	26,198
TOTAL	Caribou Courthouse		246,587	296,899	147,570	314,436	166,866
1042	Fort Kent Registry						
51	Personnel Services						
1104251	33140	Facilities & IT Director	39,906	43,773	22,363	46,202	23,839
1104251	34720	Medical Insurance	14,195	15,318	8,425	18,029	9,604
1104251	34721	Medicare/Fica	584	651	334	690	356
1104251	TBD	Maine PFML Tax		-	-	238	238
1104251	34724	Life Insurance	56	56	59	60	2
1104251	34735	MainePERS	4,152	4,599	2,349	4,711	2,362
1104251	34755	Workers Comp	1,741	1,714	1,133	1,947	815
1104251	34756	Performance Bonus	599	1,315	671	1,386	715
TOTAL	Personnel Services		61,233	67,427	35,333	73,264	37,931
52	Contractual Services						
1104252	34105	Mileage	2,643	2,999	1,780	3,881	2,101
1104252	34305	Electricity	4,239	5,459	2,691	5,460	2,769
1104252	34306	Propane	-	221	38	200	162
1104252	34310	Sewer	304	355	150	332	182
1104252	34311	Water	399	466	213	400	187
1104252	34605	Grounds/Snow Removal	2,700	2,302	1,525	3,050	1,525

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1104252	34610	Bldg. Maintenance	385	77	350	700	350
1104252	34620	Elevators	1,040	675	950	1,135	185
1104252	34630	Equip Maintenance	20	132	200	400	200
1104252	34635	Heating Maintenance	92	-	325	700	375
1104252	34640	Painting	-	-	100	200	100
1104252	34650	Plumbing Maintenance	34	1,223	150	585	435
1104252	34660	Rubbish Removal	204	216	160	320	160
TOTAL	Contractual Services		12,059	14,125	8,632	17,363	8,731
53	Commodities						
1104253	35205	Fuel	8,824	9,336	4,965	11,400	6,435
1104253	35315	Cleaning/Maint Supplies	788	754	400	800	400
1104253	35610	Tools/Implements	11	-	100	100	-
TOTAL	Commodities		9,624	10,090	5,465	12,300	6,835
TOTAL	Fort Kent Registry		82,916	91,642	49,430	102,927	53,497
1043	Jail Building						
52	Contractual Services						
1104352	34305	Electricity	32,754	34,291	18,850	40,500	21,650
1104352	34306	Propane	6,925	5,904	3,140	6,400	3,260
1104352	34307	Hood Contract	194	1,089	545	1,400	855
1104352	34310	Sewer	19,957	20,999	12,000	24,000	12,000
1104352	34311	Water	8,768	8,334	4,550	13,900	9,350
1104352	34620	Elevators	4,718	3,867	2,830	5,660	2,830
1104352	34635	Heating Maintenance	33,383	33,870	17,762	35,880	18,118
1104352	34636	Fire Alarm/Doors	1,237	6,175	3,450	7,150	3,700
1104352	34637	Generator Contract	1,450	918	1,000	2,000	1,000
TOTAL	Jail Building		109,386	115,448	64,127	136,890	72,763
1065	Registry of Deeds South						
51	Personnel Services						
1106551	33105	Register of Deeds	58,485	66,180	34,842	74,144	39,302
1106551	33113	Deputy Register	47,738	52,388	26,764	55,306	28,542
1106551	33118	Deeds Associate	38,140	43,085	22,022	45,487	23,465
1106551	34720	Medical Insurance	56,022	59,942	32,968	70,552	37,584
1106551	34721	Medicare/Fica	1,862	2,083	1,234	2,580	1,347
1106551	TBD	Maine PFML Tax	-	-	-	890	890
1106551	34724	Life Insurance	338	338	176	360	185
1106551	34735	MainePERS	14,797	16,489	8,679	17,618	8,939
1106551	34755	Workers Comp	547	620	394	812	417
1106551	34756	Performance Bonus	-	-	1,464	3,024	1,560
TOTAL	Personnel Services		217,930	241,126	128,543	270,773	142,230
52	Contractual Services						
1106552	34105	Mileage	1,287	2,277	1,500	1,500	-
1106552	34110	Meals	360	454	138	138	1
1106552	34115	Lodging	-	324	225	225	-
1106552	34315	Telephone	1,590	1,618	1,605	1,605	-
1106552	34630	Equipment Maint	-	227	1,500	1,500	-
1106552	34642	Deeds Software	42,048	59,011	24,000	48,000	24,000
1106552	34820	Dues	150	150	200	200	-
1106552	34825	Land Records	903	250	2,000	5,500	3,500
1106552	34835	Postage	4,101	3,269	3,000	3,500	500
1106552	34840	Printing	1,281	1,213	500	500	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1106552	34940	Training & Educ	300	-	500	500	-
TOTAL	Contractual Services		52,021	68,793	35,168	63,168	28,001
53	Commodities						
1106553	35335	Office Supplies	2,048	2,248	1,850	2,500	650
TOTAL	Commodities		2,048	2,248	1,850	2,500	650
TOTAL	Registry of Deeds South		271,999	312,168	165,560	336,441	170,881
1066	Registry of Deeds North						
51	Personnel Services						
1106651	33105	Register of Deeds	52,056	58,801	30,957	67,533	36,576
1106651	33113	Deputy Register	47,764	52,329	26,764	55,306	28,542
1106651	34720	Medical Insurance	33,117	35,434	19,489	41,706	22,217
1106651	34721	Medicare/Fica	1,333	1,455	849	1,805	957
1106651	TBD	Maine PFML Tax	-	-	-	622	622
1106651	34724	Life Insurance	226	226	117	240	123
1106651	34735	MainePERS	10,378	11,505	5,969	12,325	6,356
1106651	34755	Workers Comp	460	430	271	568	297
1106651	34756	Performance Bonus	1,434	1,574	803	1,659	856
TOTAL	Personnel Services		146,766	161,755	85,219	181,765	96,546
52	Contractual Services						
1106652	34105	Mileage	161	-	1,050	2,100	1,050
1106652	34110	Meals	129	-	225	450	225
1106652	34115	Lodging	-	-	550	1,100	550
1106652	34315	Telephone	924	929	965	1,930	965
1106652	34630	Equipment Maint	-	-	125	250	125
1106652	34642	Deeds Software	47,691	45,898	20,000	40,000	20,000
1106652	34820	Dues	150	150	200	200	-
1106652	34825	Land Records	3,562	2,489	4,000	8,000	4,000
1106652	34830	PO Box Rent	150	168	170	170	-
1106652	34835	Postage	696	1,068	475	950	475
1106652	34840	Printing	179	-	75	150	75
1106652	34940	Training & Education	-	-	125	250	125
TOTAL	Contractual Services		53,642	50,702	27,960	55,550	27,590
53	Commodities						
1106653	35335	Office Supplies	647	41,848	850	1,700	850
TOTAL	Commodities		647	41,848	850	1,700	850
TOTAL	Registry of Deeds North		201,056	254,305	114,029	239,015	124,986
1070	Registry of Probate						
51	Personnel Services						
1107051	33104	Judge of Probate	38,869	40,994	21,782	39,438	17,656
1107051	33106	Register of Probate	64,005	72,318	36,964	76,369	39,404
1107051	33108	Acting Judge	200	200	250	250	-
1107051	33113	Deputy Register	28,955	52,388	26,764	55,306	28,542
1107051	33117	Probate Associate	37,019	41,839	22,027	45,487	23,459
1107051	34719	Health Insurance Stipend	-	-	-	2,896	2,896
1107051	34720	Medical Insurance	66,689	74,864	41,877	53,560	11,683
1107051	34721	Medicare/Fica	4,653	5,315	2,941	3,227	286
1107051	TBD	Maine PFML Tax	-	-	-	1,113	1,113

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1107051	34724	Life Insurance	282	367	234	480	246
1107051	34735	MainePERS	13,314	16,988	8,829	17,838	9,009
1107051	34755	Workers Comp	635	794	323	1,015	691
1107051	34756	Performance Bonus	-	-	803	3,024	2,221
TOTAL	Personnel Services		254,621	306,067	162,795	300,001	137,206
52	Contractual Services						
1107052	34020	Attorney/Professional Fees	2,270	4,489	5,250	10,500	5,250
1107052	34105	Mileage	1,368	779	1,250	2,500	1,250
1107052	34110	Meals	14	16	100	200	100
1107052	34115	Lodging	-	-	50	100	50
1107052	34315	Telephone	1,338	1,366	950	2,564	1,614
1107052	34630	Equipment Maint	-	-	325	650	325
1107052	34732	Computer Maint/Software	-	60	250	500	250
1107052	34805	Advertising	15,354	12,194	4,500	9,000	4,500
1107052	34820	Dues	538	1,240	213	425	212
1107052	34835	Postage	4,732	5,235	2,000	4,000	2,000
1107052	34940	Training & Education	-	-	200	400	200
1107052	34947	Judge's Conference	2,419	1,701	1,250	2,500	1,250
TOTAL	Contractual Services		28,034	27,082	16,338	33,339	17,001
53	Commodities						
1107053	35335	Office Supplies	3,204	2,029	1,500	3,000	1,500
1107053	35505	Books & Periodicals	5,203	6,175	1,750	3,500	1,750
1107053	37216	Online Bundle	2,916	2,916	1,458	2,916	1,458
TOTAL	Commodities		11,323	11,120	4,708	9,416	4,708
TOTAL	Registry of Probate		293,978	344,269	183,841	342,756	158,915
1071	LE Outside Employment						
51	Personnel Services						
1107151	33159	Outside Employment	2,388	17,329	-	-	-
1107151	34720	Medical Insurance	643	2,383	-	-	-
1107151	34721	Medicare/Fica	49	245	-	-	-
1107151	34735	MainePERS	284	2,260	-	-	-
1107151	34755	Workers Comp	49	699	-	-	-
TOTAL	Personnel Services		3,414	22,916	-	-	-
TOTAL	LE Outside Employment		3,414	22,916	-	-	-
1072	LE Stonegarden Details						
51	Personnel Services						
1107251	33160	Stonegarden Details	19,401	27,792	-	-	-
1107251	34720	Medical Insurance	5,578	7,137	-	-	-
1107251	34721	Medicare/Fica	266	383	-	-	-
1107251	34735	MainePERS	2,600	3,611	-	-	-
1107251	34755	Workers Comp	398	444	-	-	-
TOTAL	Personnel Services		28,243	39,367	-	-	-
TOTAL	LE Stonegarden Details		28,243	39,367	-	-	-
1073	LE Civil Process						
51	Personnel Services						
1107351	33161	Civil Process	163,670	195,180	-	-	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1107351 34721	Medicare/Fica		5,889	9,563	-	-	-
1107351 34755	Workers Comp		3,674	5,570	-	-	-
TOTAL	Personnel Services		173,233	210,313	-	-	-
TOTAL	LE Civil Process		173,233	210,313	-	-	-
1074	Maine Drug Enforcement Agency						
51	Personnel Services						
1107451 33146	MDEA Lieut		112,223	112,058	56,029	-	(56,029)
1107451 33150	MDEA Sgt		87,953	87,895	43,947	85,994	42,047
1107451 33155	MDEA Detective		59,591	-	36,795	73,590	36,795
1107451 33156	MDEA Detective		76,698	76,461	38,230	76,461	38,230
1107451 33172	MDEA Detective		74,271	128,370	34,112	-	(34,112)
1107451 33178	MDEA Detective		7,212	-	-	-	-
1107451 33210	Overtime		321	2,181	5,250	10,500	5,250
1107451 33216	Labs		-	-	2,500	5,000	2,500
1107451 34719	Health Insurance Stipend		200	500	300	-	(300)
1107451 34720	Medical Insurance		134,370	139,874	84,248	108,175	23,927
1107451 34721	Medicare/Fica		6,025	5,605	3,149	3,647	499
1107451 TBD	Maine PFML Tax		-	-	-	1,258	1,258
1107451 34724	Life Insurance		677	902	293	360	68
1107451 34735	MainePERS		41,010	43,126	23,427	31,973	8,546
1107451 34755	Workers Comp		17,556	17,041	10,271	13,946	3,674
TOTAL	Personnel Services		618,106	614,014	338,551	410,904	72,353
53	Commodities						
1107453 35405	Uniforms		4,610	2,850	1,500	1,500	-
TOTAL	Commodities		4,610	2,850	1,500	1,500	-
TOTAL	Maine Drug Enforcement		622,717	616,864	340,051	412,404	72,353
1075	Law Enforcement						
51	Personnel Services						
1107551 33107	Sheriff		92,103	96,054	51,659	106,728	55,069
1107551 33116	Chief Deputy		87,792	96,302	49,199	101,644	52,446
1107551 33125	Administrative Assistant S.O.		46,372	50,791	25,502	52,663	27,162
1107551 33181	Civil Processing Coordinator/ACCCP Supv.		-	26,557	27,494	56,802	29,308
1107551 33145	Deputies		487,198	643,323	396,011	1,152,040	756,029
1107551 33149	Dispatchers		247,274	339,285	184,288	406,023	221,735
1107551 33157	Law Enforcement Captain		76,247	80,363	44,726	92,404	47,678
1107551 33158	Patrol Sergeant		219,449	263,269	154,331	336,179	181,848
1107551 33210	Overtime		103,502	97,885	60,000	120,000	60,000
1107551 33211	Dispatch Overtime		43,716	66,363	22,500	75,000	52,500
1107551 33213	K-9 Program		10,737	12,610	5,000	15,000	10,000
1107551 33214	Holiday Overtime		53,825	73,164	45,000	89,338	44,338
1107551 33215	Part-time Dispatch		30,831	8,736	20,000	40,000	20,000
1107551 34719	Health Insurance Stipend		4,912	5,192	3,258	6,209	2,951
1107551 34720	Medical Insurance		449,484	536,360	311,200	827,042	515,842
1107551 34721	Medicare/Fica		24,825	32,024	17,648	41,583	23,934
1107551 TBD	Maine PFML Tax		-	-	-	13,296	13,296
1107551 34724	Life Insurance		2,600	2,722	1,638	3,720	2,082
1107551 34735	MainePERS		195,598	236,085	129,915	331,952	202,037
1107551 34755	Workers Comp		50,792	58,148	39,589	114,972	75,383
1107551 34756	Performance Bonus		2,684	7,025	3,066	9,105	6,040
TOTAL	Personnel Services		2,266,266	2,732,260	1,592,023	3,991,700	2,399,677

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
52	Contractual Services						
1107552	34110	Meals	2,770	3,832	1,800	4,000	2,200
1107552	34115	Lodging	3,086	4,809	2,500	5,000	2,500
1107552	34204	Gas & Oil Transport	1,099	447	-	-	-
1107552	34205	Gas & Oil, Vehicle	126,443	123,979	70,000	160,500	90,500
1107552	34210	Repairs, Vehicle	42,518	56,055	25,000	65,000	40,000
1107552	34315	Telephone	8,438	9,897	7,450	18,500	11,050
1107552	34317	Cellular Phones	17,676	19,584	8,500	25,000	16,500
1107552	34318	Dispatch Connectivity	16,404	15,735	5,500	15,000	9,500
1107552	34630	Equipment Maint	4,110	3,996	2,750	8,000	5,250
1107552	34655	Radio Tower Lease	3,420	4,020	5,120	125,000	119,880
1107552	34658	Radio Maintenance	11,858	5,620	6,000	15,000	9,000
1107552	34820	Dues	399	1,017	750	1,500	750
1107552	34835	Postage	3,393	3,034	1,250	3,000	1,750
1107552	34840	Printing	842	329	500	1,000	500
1107552	34906	Crimestoppers	3,533	2,065	1,500	3,000	1,500
1107552	34915	Public Awareness	1,947	1,936	1,000	2,000	1,000
1107552	34940	Training & Education	13,625	22,628	10,000	25,000	15,000
TOTAL	Contractual Services		261,633	278,984	149,620	476,500	326,880
53	Commodities						
1107553	35335	Office Supplies	3,045	4,994	3,000	6,000	3,000
1107553	35337	Dispatch Office Supplies	702	1,473	1,000	2,000	1,000
1107553	35405	Uniforms	31,573	13,181	15,000	38,000	23,000
1107553	35515	Ammunition	8,092	7,159	3,000	8,000	5,000
TOTAL	Commodities		43,413	26,807	22,000	54,000	32,000
TOTAL	Law Enforcement		2,571,312	3,038,051	1,763,643	4,522,200	2,758,557
1077	Fire Marshal						
51	Personnel Services						
1107751	33128	Fire Marshal	100	200	-	200	200
TOTAL	Personnel Services		100	200	-	200	200
53	Commodities						
1107753	35375	Training Supplies	8,221	8,400	-	8,500	8,500
TOTAL	Commodities		8,221	8,400	-	8,500	8,500
TOTAL	Fire Marshal		8,321	8,600	-	8,700	8,700
1078	MEDATS IT						
51	Personnel Services						
1107851	33180	MEDATS IT	-	118,191	65,382	-	(65,382)
1107851	34720	Medical Insurance	-	35,434	19,489	-	(19,489)
1107851	34721	Medicare/Fica	-	1,570	948	-	(948)
1107851	34724	Life Insurance	-	207	117	-	(117)
1107851	34735	MainePERS	-	12,056	6,669	-	(6,669)
1107851	34755	Workers Comp	-	3,150	195	-	(195)
TOTAL	Personnel Services		-	170,607	92,800	-	(92,800)
TOTAL	MEDATS IT		-	170,607	92,800	-	(92,800)

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

ACCOUNTS	DESCRIPTION	[1]	[2]	[3]	[4]	[4] - [3]
		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
1090	Audit					
52	Contractual Services					
1109052	34015 Auditing	1,000	16,050	7,000	15,000	8,000
TOTAL	Audit	1,000	16,050	7,000	15,000	8,000
1092	Wide Area Network (WAN)					
52	Contractual Services					
1109252	34314 Email System	17,463	21,075	11,074	23,260	12,186
1109252	34315 Wide Area Network (WAN)	83,925	85,605	64,641	133,994	69,353
TOTAL	Wide Area Network (WAN)	101,388	106,680	75,715	157,254	81,539
2000	Interest Expense					
52	Contractual Services					
1200052	34505 Tax Anticipation Note Interest	30,495	61,644	20,000	70,000	50,000
TOTAL	Interest Expense	30,495	61,644	20,000	70,000	50,000
2025	Employee Benefits					
52	Contractual Services					
1202552	34725 Unemployment	185	921	1,500	1,500	-
TOTAL	Employee Benefits	185	921	1,500	1,500	-
2040	Copiers					
52	Contractual Services					
1204052	34415 Copier Supplies	30,746	30,509	16,000	32,000	16,000
TOTAL	Copiers	30,746	30,509	16,000	32,000	16,000
2045	State City Municipal Programs					
1204552	34960 AroostookCounty Action Program	4,035	4,035	-	4,673	4,673
1204552	34961 Aroostook Mental Health	32,283	32,283	-	35,382	35,382
1204552	34967 Charities of Maine	4,600	4,600	-	4,627	4,627
1204552	34968 Northern Maine General	5,226	5,226	-	5,226	5,226
1204552	34971 Aroostook Council for Healthy Families	925	925	-	925	925
1204552	34972 Hope and Justice Project	3,850	3,850	-	9,688	9,688
1204552	34973 Shelter for the Homeless	3,850	3,850	-	9,688	9,688
1204552	34974 Extension Association	49,719	49,719	-	72,640	72,640
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	-	182,742	182,742
2050	Insurance					
1205052	34718 Volunteer Firefighters Ins	479		-	-	-
1205052	34723 Property Vehicle Liability Ins	21,711	25,913	76,490	36,510	(39,980)
TOTAL	Insurance	22,190	25,913	76,490	36,510	(39,980)
2075	Capital					
1207554	37205 Building & Office Equipment	678,172	733,646	787,353	2,609,902	1,822,549
TOTAL	Capital	678,172	733,646	787,353	2,609,902	1,822,549

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

			[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION		2022 ACTUAL	2023 ACTUAL	2024 APPROVED 6 mo. BUDGET	2024-2025 REQUESTED July '24 - June '25	\$ CHANGE
2077	PSAP						
52	Contractual Services						
1207752	34980	PSAP	187,650	193,280	101,471	204,986	103,515
TOTAL	PSAP		187,650	193,280	101,471	204,986	103,515
2080	Contingent Account						
1208052	34981	Contingent	68,258	39,516	29,411	25,000	(4,411)
TOTAL	Contingent Account		68,258	39,516	29,411	25,000	(4,411)
2086	Website						
1208652	34982	Website	2,022	2,595	1,218	6,200	4,982
TOTAL	Website		2,022	2,595	1,218	6,200	4,982
2087	MCCA Convention						
1208752	34983	MCCA Convention	1,304	2,904	-	4,000	4,000
TOTAL	MCCA Convention		1,304	2,904	-	4,000	4,000
2088	GASB 75						
1208852	34984	GASB 75	5,200	1,995	2,000	5,300	3,300
TOTAL	GASB 75		5,200	1,995	2,000	5,300	3,300
2092	Personnel Services						
1209252	34019	Legal & Labor Relations	13,620	37,205	20,000	20,000	-
1209252	34023	Employee Recognition	2,638	4,131	3,000	4,000	1,000
1209252	34721	Medicare/Fica	94	15	230	230	1
1209252	34805	Advertising/New Hire Expenses	22,110	3,956	4,000	5,000	1,000
1209252	34757	Vacation/Sick Accrual Expense	65,551	112,434	-	50,000	50,000
TOTAL	Personnel Services		104,013	157,741	27,230	79,230	52,001
61	Departmental Revenue						
161	21000	District/Superior Court Rent	105,784	119,423	50,000	100,000	50,000
161	21010	Emergency Management Revenue	111,263	92,204	65,250	130,500	65,250
161	21015	District Attorney Revenue	48,002	54,503	27,500	55,000	27,500
161	21017	Ankle Monitoring Program	-	28,362	10,000	10,000	-
161	21020	Administration Revenue	111,183	118,155	61,081	139,055	77,974
161	21065	Registry Deeds South Revenue	468,520	397,981	242,500	400,000	157,500
161	21066	Registry Deeds North Revenue	179,564	150,751	87,500	150,000	62,500
161	21070	Registry of Probate Revenue	129,638	117,788	47,000	100,000	53,000
161	21071	Probate Surcharge	4,794	4,678	-	-	-
161	21072	Deeds Surcharge	49,883	7,355	-	-	-
161	21073	MDEA Lease	14,911	13,846	7,553	15,500	7,948
161	21074	Maine Drug Enforcement Agency	639,112	597,925	340,051	412,404	72,353
161	21075	Law Enforcement Revenue	560	8,815	1,500	1,500	-
161	21076	Dispatching Services Revenue	99,611	115,840	50,820	105,000	54,180
161	21077	UT Deputy Control Contract	132,321	144,786	77,648	163,354	85,706
161	21097	MEDATS IT Revenue	-	173,070	92,800	-	(92,800)
161	21098	Aroostook Solar Incentive	-	1,640	-	-	-
161	22000	Interest Income	29,833	49,420	10,000	25,000	15,000
161	22041	Copier Revenue	37,037	37,158	15,000	30,000	15,000
161	22050	Probation & Parole Rent	8,738	8,011	4,370	8,739	4,369
161	22066	Miscellaneous Revenue	11,173	6,484	5,000	5,000	-
161	22068	Outside Employment Revenue	2,388	22,908	-	-	-

AROOSTOOK COUNTY COMMISSIONERS

General Fund

FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2022 ACTUAL	[2] 2023 ACTUAL	[3] 2024 APPROVED 6 mo. BUDGET	[4] 2024-2025 REQUESTED July '24 - June '25	[4] - [3] \$ CHANGE
161	22069	Stonegarden Detail Revenue	28,120	45,352	-	-	-
161	22070	Civil Process Revenue	187,909	255,069	40,000	40,000	-
161	22082	Federal Local Assistance Fund (LATCF)	-	50,000	-	-	-
161	22083	Transfer in from Designated ARPA Capital Offset	-	413,000	-	-	-
161	22084	Transfer in from Designated ARPA Revnue Loss	198,121	270,000	200,000	-	(200,000)
161	22085	Transfer in from Fund Balance	-	-	-	-	-
TOTAL	Departmental Revenue		2,604,310	3,304,523	1,435,572	1,891,052	455,480
62	Taxes						
162	22080	Taxes Receivable	5,873,041	6,357,899	4,082,936	10,938,772	6,855,836
TOTAL	Taxes		5,873,041	6,357,899	4,082,936	10,938,772	6,855,836
TOTAL GENERAL FUND EXPENSES			8,262,264	9,580,724	5,518,508	12,829,824	7,311,316
TOTAL GENERAL FUND REVENUES			8,477,351	9,662,422	5,518,508	12,829,824	7,311,316
Surplus (Deficit)			215,087	81,698	0	0	0.00

AROOSTOOK COUNTY COMMISSIONERS
Jail Fund
FY 2024-2025 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
51	Personnel Services					
5105051	33127 Administrative Assistant S.O.	44,635	47,681	50,993	52,663	1,670
5105051	33137 Community Corr. Caseworkers	125,995	150,145	168,161	167,537	(624)
5105051	33148 Corrections Officers	1,126,631	1,297,686	1,374,442	1,684,561	310,120
5105051	33151 Jail Administrator	78,276	83,633	89,451	92,404	2,953
5105051	33177 Assistant Jail Administrator	0	76,040	81,319	84,004	2,685
5105051	TBD Internship		0	0	1,200	1,200
5105051	33210 Overtime	434,682	439,505	360,000	390,000	30,000
5105051	33213 Part-Time Officers	86,660	51,657	80,000	80,000	0
5105051	33214 Holiday Overtime	60,569	68,925	80,000	80,000	0
5105051	34719 Health Insurance Stipend	9,534	9,092	8,195	13,091	4,896
5105051	34720 Medical Insurance	471,424	573,872	696,815	792,678	95,864
5105051	34721 Medicare/Fica	30,115	33,093	40,033	43,544	3,511
5105051	TBD Maine PFML Tax		0	0	13,273	13,273
5105051	34724 Life Insurance	3,516	3,694	4,329	4,560	231
5105051	34725 Unemployment	6,651	706	0	800	800
5105051	34735 MainePERS	190,432	226,964	250,852	327,173	76,321
5105051	34755 Workers Comp	88,808	110,269	104,723	135,414	30,691
5105051	34756 Performance Bonus	4,416	8,221	11,698	10,380	(1,318)
TOTAL	Personnel Services	2,776,146	3,181,184	3,401,011	3,973,283	572,272
52	Contractual Services					
5105052	34040 Medical Provider Contract	387,758	888,513	995,800	1,149,500	153,700
5105052	34045 Medical, Surgical, Hospital	205,662	20,861	0	0	0
5105052	34055 Inmate Programs	70,150	76,029	70,000	70,000	0
5105052	34110 Meals	4,039	2,627	3,500	3,500	0
5105052	34111 Prisoner Meals	124	56	500	500	0
5105052	34113 Boarding Prisoners	0	66,259	0	50,000	50,000
5105052	34115 Lodging	1,168	1,222	1,500	2,000	500
5105052	34120 Tolls	82	366	100	100	0
5105052	34205 Gas & Oil, Vehicle	18,420	34,044	46,000	46,000	0
5105052	34210 Repairs, Vehicle	12,034	17,514	20,000	20,000	0
5105052	34315 Telephone	0	600	6,876	6,876	0
5105052	34723 Property Liability Vehicle Ins.	74,210	79,477	87,071	81,405	(5,666)
5105052	34940 Training & Education	4,690	14,209	8,000	10,500	2,500
TOTAL	Contractual Services	778,338	1,201,779	1,239,347	1,440,381	201,034
53	Commodities					
5105053	35104 Food Services	419,628	488,270	472,000	543,000	71,000
5105053	35320 Kitchen Supplies	(3,268)	272	5,000	5,000	0
5105053	35321 Inmate Supplies	12,405	15,697	5,000	10,000	5,000
5105053	35330 Prescriptions	67,855	(1,997)	0	0	0
5105053	35335 Office Supplies	4,237	4,941	5,000	5,000	0

AROOSTOOK COUNTY COMMISSIONERS
Jail Fund
FY 2024-2025 Proposed Budget

ACCOUNTS			[1]	[2]	[3]	[4]	[4] - [3]
		DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
5105053	35405	Uniforms	13,316	16,453	14,000	14,000	0
5105053	35410	Prisoners Clothing	4,828	9,746	6,000	8,000	2,000
TOTAL	Commodities		519,000	533,383	507,000	585,000	78,000
54	Capital Outlay						
5105054	37217	Transport Vehicles	51,000	55,000	55,000	55,000	0
TOTAL	Capital Outlay		51,000	55,000	55,000	55,000	0
61	Departmental Revenue						
5061	21050	Judiciary Court Fines	11,314	21,477	25,000	20,000	(5,000)
5061	21053	Community Corrections Funding	1,470,214	1,635,297	1,635,297	1,761,163	125,866
5061	21058	Community Supervision	62,402	55,246	60,000	55,000	(5,000)
5061	22076	Transfer in Jail Reserve Funds	0	169,932	218,652	0	(218,652)
5061	22085	Transfer in from GF UNDF	0	0	125,000	0	(125,000)
TOTAL	Departmental Revenue		1,543,930	1,881,952	2,063,949	1,836,163	(227,786)
62	Taxes						
5062	20202	Taxes	2,713,581	2,822,124	3,138,409	4,217,501	1,079,092
TOTAL	Taxes		2,713,581	2,822,124	3,138,409	4,217,501	1,079,092
TOTAL	JAIL EXPENSES		4,124,484	4,971,346	5,202,358	6,053,664	851,305
TOTAL	JAIL REVENUES		4,257,511	4,704,076	5,202,358	6,053,664	851,306
SURPLUS (DEFICIT)			133,027	(267,270)	0	0	0

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
1	Cross Lake					
230201	30302 Snow Contract for T17R5	23,923	25,225	26,162	26,950	788
230401	34002 Fire Suppression	547	0	500	500	0
230401	34005 Fire Protection Madawaska	1,400	0	1,450	1,450	0
230401	34010 Firefighters Stipend	14,964	16,201	18,000	38,000	20,000
230401	34045 Medical Evaluations	310	62	1,000	1,000	0
230401	34046 Hepatitis B Shots	0	31	500	500	0
230401	34105 Mileage/Gas	2,557	2,966	3,000	3,000	0
230401	34205 Gas/Oil Fire Trks	1,863	2,575	2,000	2,500	500
230401	34210 Repairs, Vehicle	14,338	11,279	12,000	12,000	0
230401	34305 Electricity	3,923	4,564	4,300	4,800	500
230401	34310 Sewer	492	492	500	675	175
230401	34315 Telephone/Internet	5,587	5,604	5,500	5,800	300
230401	34605 Snow Removal	7,048	7,280	8,500	8,700	200
230401	34610 Building Maint	4,133	4,826	4,800	5,800	1,000
230401	34656 Dispatching	1,241	1,241	1,500	1,500	0
230401	34657 Radio Repair	1,854	3,344	2,000	2,000	0
230401	34659 SCBA Maint	1,277	3,119	3,500	3,500	0
230401	34661 Hose Repair Maint	262	0	150	150	0
230401	34662 Fire Ext Maint	0	728	350	500	150
230401	34663 Pump Test	91	59	1,350	1,350	0
230401	34721 Medicare/Fica	1,240	1,295	1,100	1,300	200
230401	34723 Insurance	7,560	7,200	7,200	7,200	0
230401	34755 Workers Comp	2,698	4,436	1,300	1,300	0
230401	34820 Dues	807	590	810	810	0
230401	34940 Training & Educ	1,992	2,032	2,300	2,300	0
230401	35205 Fuel	13,006	10,852	14,000	14,000	0
230401	35335 Office Supplies	739	1,327	700	900	200
230401	35405 Uniforms	1,086	976	2,000	2,000	0
230501	30302 Ambulance Services	14,630	15,011	16,400	16,400	0
230601	30302 Street Lights	382	427	425	450	25
230801	30302 Polling Places T17R5	1,700	900	1,700	1,800	100
231001	34110 Meals	800	700	800	800	0
231001	34300 Taxes	518	437	525	475	(50)
231001	34305 Electricity	491	508	500	560	60
231001	34315 Telephone	760	748	770	790	20
231001	34605 Snow Removal	1,845	2,089	2,200	2,215	15
231001	34610 Building Maint	44	121	210	210	0
231001	35205 Fuel	1,432	1,775	1,500	1,850	350
231001	35315 Maint Supplies	354	381	400	400	0
231001	35320 Kitchen Supplies	202	45	250	200	(50)
231001	35325 Janitorial Service	200	244	275	275	0
231001	35335 Office Supplies	192	159	225	225	0

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
231401	30302	Cemetery Decorations	150	150	150	150	0
231501	30302	Boat Landing Maintenance	2,458	5,019	3,800	3,800	0
TOTAL	Cross Lake		141,099	147,017	156,602	181,085	24,483
2	Sinclair						
230202	30302	Snow Contract for T17R4	6,940	7,950	8,450	8,950	500
230302	30302	Solid Waste Contract	27,131	26,564	27,800	29,000	1,200
230302	30303	Transfer Station	15,160	19,008	17,000	18,500	1,500
230502	30302	Ambulance Services	17,868	21,429	20,030	22,000	1,970
230602	30302	Street Lights	3,436	3,840	3,800	4,050	250
230802	30302	Polling Places T17R4	2,290	1,250	2,290	2,290	0
230902	31120	Activities	260	0	400	400	0
231002	34110	Meals	300	1,000	1,000	1,000	0
231002	34305	Electricity	605	782	650	900	250
231002	34310	Sewer	492	492	500	675	175
231002	34315	Telephone/Internet	1,221	1,583	1,250	1,600	350
231002	34605	Snow Removal	2,150	2,240	2,100	2,100	0
231002	34610	Building Maint	436	321	450	250	(200)
231002	34723	Insurance	63	60	65	65	0
231002	35205	Fuel	2,300	1,822	2,500	2,300	(200)
231002	35325	Janitorial Service	480	0	450	200	(250)
231402	30302	Cemetery Decorations	150	150	150	150	0
232702	30302	N.A.R.S.B.	800	1,000	1,000	1,000	0
TOTAL	T17R4 (Sinclair)		82,082	89,491	89,885	95,430	5,545
3	Van Buren Cove						
230303	30302	Solid Waste Contract	2,210	2,169	2,212	2,256	44
230403	30302	Fire Protection	9,891	10,188	10,493	10,493	0
230503	30302	Ambulance Services	4,120	7,872	8,650	8,300	(350)
230703	30302	VB Cove Beach Maintenance	2,081	2,000	3,000	3,000	0
230903	30302	Recreation	500	500	2,800	500	(2,300)
TOTAL	T17R3		18,802	22,729	27,155	24,549	(2,606)

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
4	T16R5 (Square Lake)						
230504	30302	Ambulance Services	3,909	4,011	4,382	4,300	(82)
TOTAL	T16R5		3,909	4,011	4,382	4,300	(82)
5	Madawaska Lake						
230205	30302	Snow Contract for T16R4	8,400	9,850	10,000	10,750	750
230305	30302	Solid Waste Contract	6,923	6,763	7,000	7,200	200
230505	30302	Ambulance Services	14,200	14,200	15,290	15,600	310
230605	30302	Street Lights	683	684	700	750	50
230805	30302	Polling Places T16R4	1,700	850	1,700	1,700	0
TOTAL	T16R4 (Madawaska Lake)		31,906	32,347	34,690	36,000	1,310
6	T15R6 (Hedgehog Mtn.)						
230306	30302	Solid Waste Contract	3,805	3,805	3,950	3,950	0
230406	30302	Fire Protection	3,100	3,100	3,100	3,200	100
230506	30302	Ambulance Services	817	839	920	920	0
TOTAL	T15R6		7,722	7,743	7,970	8,070	100
7	Connor						
230207	30302	Snow Contract for Connor	99,610	103,962	107,100	111,038	3,938
230307	30302	Solid Waste Contract	21,436	20,844	25,000	24,000	(1,000)
230407	30302	Fire Protection	11,013	11,425	11,770	12,125	355
230507	30302	Ambulance Services	44,050	45,700	47,070	47,070	0
230607	30302	Street Lights	1,143	1,282	1,270	1,325	55
230807	30302	Polling Places Connor	2,360	1,325	2,360	2,360	0
230907	31120	Activities	511	1,324	3,300	3,300	0
230907	31130	Park Maint	2,255	2,345	2,700	2,700	0
TOTAL	Connor		182,378	188,207	200,570	203,918	3,348

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
8	T12R8/T11R4 (West of Ashland)					
230508	30302 Ambulance Services	44,250	59,813	48,600	76,425	27,825
TOTAL	T12R8/T11R4	44,250	59,813	48,600	76,425	27,825
9	T11R4 (Scopan)					
230309	30302 Solid Waste Contract	365	191	365	250	(115)
230409	30302 Fire Protection	12,005	12,365	12,750	14,450	1,700
230809	30302 Polling Places T11R4	200	100	200	200	0
TOTAL	T11R4	12,570	12,656	13,315	14,900	1,585
10	T10R6 (NW of Masardis)					
230410	30302 Fire Protection	710	728	746	776	30
TOTAL	T10R6 (Masardis)	710	728	746	776	30
11	E Township					
230211	30302 Snow Contract for E Plt	21,903	22,560	23,237	25,000	1,763
230311	30302 Solid Waste Contract	2,700	2,700	2,809	2,865	56
230411	30302 Fire Protection	2,890	3,049	3,217	3,361	144
230511	30302 Ambulance Services	2,976	4,672	3,900	6,065	2,165
232700	30302 Septage Disposal	1,750	1,750	1,750	1,750	0
230911	31120 Activities	0	0	275	275	0
TOTAL	E Plantation	32,219	34,731	35,188	39,316	4,128
12	T9R5 (Leading into Oxbow North)					
230212	30302 Snow Contract for T9R5	21,800	25,708	27,000	27,000	0
TOTAL	T9R5	21,800	25,708	27,000	27,000	0
13	TDR2 (Leading to No. 9 Mtn.)					
230213	30302 Snow Contract for TDR2	4,666	4,806	4,950	5,175	225
230313	30302 Solid Waste Contract	550	567	550	602	52
230413	30302 Fire Protection	1,647	1,696	1,747	1,800	53
230513	30302 Ambulance Services	6,067	9,250	7,840	12,000	4,160
TOTAL	TDR2	12,930	16,319	15,087	19,577	4,490

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
14	T8R4 (SE of Masardis)						
230414	30302	Fire Protection	710	728	746	776	30
TOTAL	T8R4 (Masardis)		710	728	746	776	30
15	T7R5 (S of Masardis)						
230315	30302	Solid Waste Contract	500	500	500	500	0
230415	30302	Fire Protection	888	910	938	994	56
TOTAL	T7R5		1,388	1,410	1,438	1,494	56
16	TCR2 (W of Monticello)						
230416	30302	Fire Protection	926	954	983	1,032	49
230516	30302	Ambulance Services	0	3,000	5,000	12,000	7,000
TOTAL	TCR2		926	3,954	5,983	13,032	7,049
18	Benedicta						
230218	30302	Snow Contract for T2R5 (Bene)	90,970	105,353	105,000	105,000	0
230318	30302	Solid Waste Contract	19,460	21,406	22,100	33,305	11,205
230418	30302	Fire Protection	9,584	9,770	9,960	10,260	300
230418	30304	Fire Pond	1,070	1,000	1,100	1,150	50
230518	30302	Ambulance Services	4,799	3,758	4,500	4,300	(200)
230618	30302	Street Lights	509	569	575	605	30
230818	30302	Polling Places (T2R5) Benedicta	1,500	1,500	1,500	1,500	0
231418	30302	Cemetery Decorations	350	350	350	350	0
232718	30302	S.A.R.S.B.	2,246	2,268	2,291	2,360	69
TOTAL	Benedicta		130,488	145,974	147,376	158,830	11,454
19	Silver Ridge						
230219	30302	Snow Contract for T2R5 (SR)	15,125	16,603	17,300	17,000	(300)
230319	30302	Solid Waste Contract	9,430	10,373	10,710	16,140	5,430
230419	30302	Fire Protection	4,698	4,608	4,885	5,030	145
230519	30302	Ambulance Services	2,326	1,825	2,175	2,000	(175)

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
230619	30302	Memorial Light	919	1,338	1,200	1,350	150
230819	30302	Polling Places T2R5 (Silver Ridge)	1,500	1,500	1,500	1,500	0
231419	30302	Cemetery Decorations	150	150	150	150	0
231419	30305	Cemetery Maintenance	2,458	2,600	3,700	4,000	300
TOTAL	Silver Ridge		36,606	38,996	41,620	47,170	5,550
20	T1R5 (Aroostook Road)						
230220	30302	Snow Contract for T1R5	38,440	42,198	43,042	43,042	0
TOTAL	T1R5		38,440	42,198	43,042	43,042	0
21	TAR2 (South of Linneus)						
230421	30302	Fire Protection	907	934	962	991	29
TOTAL	TAR2		907	934	962	991	29
22	Molunkus						
230222	30302	Snow Contract for TAR5	23,862	26,194	30,635	30,635	0
230322	30302	Solid Waste Contract	11,963	12,322	12,692	13,073	381
230422	30302	Fire Protection	4,637	4,915	5,210	5,523	313
230522	30302	Ambulance Services	2,768	2,837	2,922	3,010	88
TOTAL	TAR5 (Molunkus)		43,230	46,268	51,459	52,241	782
24	Oxbow-North						
230224	30302	Snow Contract for Oxbow North	44,342	52,292	54,000	54,000	0
230324	30302	Solid Waste Contract	7,357	8,121	8,000	10,012	2,012
230424	30302	Fire Protection Contract	4,624	4,763	4,910	5,225	315
230524	30302	Ambulance Services	5,879	8,267	6,650	10,950	4,300
230824	30302	Polling Places for Oxbow	400	200	400	400	0
230924	31120	Recreation	2,384	1,409	2,400	2,400	0
231424	30302	Cemeteries Oxbow	831	885	800	900	100
231524	30302	Boat Landing Maint. Contract	0	0	3,000	3,000	0
TOTAL	Oxbow-North		65,817	75,936	80,160	86,887	6,727

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
25	Bancroft						
230225	30302	Snow Contract For Bancroft	80,420	84,248	89,610	89,610	0
230325	30302	Solid Waste Contract	12,923	15,606	13,000	16,075	3,075
230425	30302	Fire Protection	3,395	3,480	3,567	4,000	433
230525	30302	Ambulance Services	3,890	3,890	4,300	4,300	0
230625	30302	Street Lights	992	748	1,000	900	(100)
230825	30302	Polling Places for Bancroft	400	200	400	400	0
231425	30302	Cemetery Maintenance / Decorations	635	620	700	725	25
232725	30302	Septage Disposal	100	0	100	100	0
TOTAL	Bancroft		102,754	108,792	112,677	116,110	3,433
26	Cary Plantation						
230226	30302	Snow Removal	73,492	76,017	76,100	76,100	0
230426	30302	Fire Protection	12,773	13,639	13,765	15,610	1,845
230526	30302	Ambulance	15,762	17,974	16,810	18,575	1,765
230626	30302	Street Lights	1,497	1,281	1,500	1,500	0
230826	30302	Polling Places	2,000	1,000	2,000	2,000	0
230926	31120	Activities	0	0	100	100	0
231426	30302	Cemeteries	1,600	1,900	1,900	1,900	0
232726	30302	Septage Disposal	429	31	250	250	0
TOTAL	Cary Plantation		107,553	111,841	112,425	116,035	3,610
49	Roads/Bridge Maintenance						
230152	30302	Roads/Bridge Maintenance	145,646	206,042	210,000	210,000	0
TOTAL	Roads/Bridge Maintenance		145,646	206,042	210,000	210,000	0
51	Personnel Services						
2990	Public Safety Coordinator						
229951	33109	Deputy Director EMA	40,031	43,350	48,765	45,520	(3,245)
229951	34720	Medical Insurance	16,770	16,241	18,430	20,725	2,295
229951	34721	Medicare/Fica	500	551	707	660	(47)

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
229951	34724	Life Insurance	85	85	88	88	0
229951	34735	MainePERS	4,123	4,422	5,050	4,643	(407)
229951	34755	Workers Comp	987	1,343	1,538	1,435	(103)
TOTAL	Public Safety Coordinator		62,496	65,991	74,578	73,071	(1,507)
2991	E.M.A. Support Services						
2299151	33132	Support Services	19,569	21,208	22,801	23,257	456
2299151	34720	Medical Insurance	5,496	5,835	6,143	6,908	765
2299151	34721	Medicare/Fica	249	271	331	337	6
2299151	34724	Life Insurance	70	73	29	29	(0)
2299151	34735	MainePERS	2,016	2,163	2,361	2,372	11
2299151	34755	Workers Comp	478	667	719	733	14
2299151	34756	Performance Bonus	0	0	684	698	14
TOTAL	E.M.A. Support Service		27,876	30,217	33,069	34,334	1,265
2992	Deputy Patrol						
2299251	34800	Deputy Patrol County Contract	130,365	134,276	155,296	163,354	8,058
TOTAL	Deputy Patrol Personnel		130,365	134,276	155,296	163,354	8,058
3000	Public Works						
2300051	33100	UT Services Director	78,276	83,633	89,451	91,240	1,789
2300051	34720	Medical Insurance	22,360	23,707	24,574	26,959	2,385
2300051	34721	Medicare/Fica	1,108	1,177	1,336	1,363	27
2300051	34724	Life Insurance	83	73	117	117	0
2300051	34735	MainePERS	8,300	8,775	9,674	9,586	(88)
2300051	34755	Workers Comp	(6)	2,509	2,905	2,963	58
2300051	34756	Performance Bonus	2,304	2,396	2,684	2,737	53
2300051	34755	Vacation/Sick Accrual	(784)	1,440	0	0	0
TOTAL	Public Works		111,641	123,711	130,741	134,965	4,224
2993	Community Outreach Planner						
2299351	33173	Planner Services	10,300	10,644	11,848	12,452	604
2299351	34719	Health Insurance Stipend	0	0	0	0	0
2299351	34720	Medical Insurance	3,249	3,353	6,010	6,758	748
2299351	34721	Medicare/Fica	135	140	210	220	10
2299351	34724	Life Insurance	0	0	29	29	(0)
2299351	34735	MainePERS	1,061	1,086	2,226	2,294	68
2299351	34755	Workers Comp	37	46	25	26	1
TOTAL	Community Outreach Planner		14,782	15,269	20,347	21,779	1,432
TOTAL	Personnel Services		347,160	369,463	414,031	427,503	13,472

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

		[1]	[2]	[3]	[4]	[4] - [3]
ACCOUNTS	DESCRIPTION	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
52	Contractual Services					
	Public Works					
2300052	34110 Meals	432	430	550	500	(50)
2300052	34115 Lodging	0	0	500	400	(100)
2300052	34205 Gas & Oil, Vehicle	6,369	6,538	6,500	6,700	200
2300052	34210 Repairs, Vehicle	988	866	800	800	0
2300052	34315 Telephone	518	519	600	600	0
2300052	34630 Equipment Maint	225	200	200	200	0
2300052	34633 Vehicle Insurance	868	875	885	950	65
2300052	34820 Dues	0	0	0	0	0
2300052	34940 Training & Education	0	500	550	500	(50)
	Community Outreach Planner					
2299351	34105 Mileage/Gas	0	0	1,500	1,500	0
TOTAL	Contractual Services	9,400	9,927	12,085	12,150	65
53	Commodities					
2300053	35335 Office Equipment	201	20	350	350	0
2300053	35361 Field Equipment	89	(39)	300	350	50
2299351	35335 Office Equipment (Com. Planner)	314	0	200	150	(50)
2299351	35361 Field Equipment (Com. Planner)	612	0	200	150	(50)
TOTAL	Commodities	1,215	(19)	1,050	1,000	(50)
54	Capital Outlay					
240054	37001 Roads/Bridges	325,000	325,000	275,000	300,000	25,000
240054	37003 Pavement Resurface	31,500	35,000	65,000	50,000	(15,000)
240054	37005 Dry Hydrants	1,000	500	500	0	(500)
240054	37006 E911 Program	500	500	500	500	0
240054	37007 Cemetery Improvements	1,000	1,000	1,000	1,000	0
240054	37008 Cross Lake Fire Bldg Improveme	10,000	10,000	10,000	10,000	0
240054	37009 Sinclair Transfer Station	500	500	500	500	0
240054	37010 Sinclair Fire Bldg Improvement	26,000	26,000	26,000	250,000	224,000
240054	37011 DECD Administration	250	250	250	250	0
240054	37016 Vehicle - PW	7,500	7,500	10,000	10,000	0
240054	37017 Connor Recreation Park	500	1,000	1,000	1,000	0
240054	37018 North Lakes Apparatus Rpl. Acct.	25,000	25,000	50,000	50,000	0
240054	37019 Computer	500	500	500	500	0
240054	37020 North Lakes Fire Equipment	14,000	14,000	14,000	14,000	0
240054	37021 Community Signs	1,000	1,000	1,000	2,000	1,000
240054	37022 North Lakes Admin Vehicle Acct	8,000	8,000	8,000	8,000	0
240054	37023 Sinclair Senior Center	2,000	1,000	500	1,000	500
240054	37028 Madawaska Lake Bldg Imp.	10,000	10,000	10,000	10,000	0
240054	37033 Succession Planning	10,000	10,000	20,000	0	(20,000)

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS		DESCRIPTION	[1] 2021-22 ACTUAL	[2] 2022-23 ACTUAL	[3] 2023-24 BUDGET	[4] 2024-25 REQUESTED	[4] - [3] \$ CHANGE
240054	37034	GIS Mapping Project	7,500	0	0	0	0
240054	34949	Contingency	0	1,000	0	0	0
TOTAL	Capital Outlay		481,750	477,750	493,750	708,750	215,000
55	Miscellaneous						
231600	30302	Bread of Life Kitchen	850	850	850	850	0
231700	30302	St. John Valley Soil/Water	350	350	350	350	0
231800	30302	N.M.D.C.	12,985	12,612	12,772	11,663	(1,109)
232000	30302	So. Aroostook Soil/Water	200	200	200	200	0
232100	30302	Acadian Heritage Council	100	0	100	100	0
232400	30302	Animal Control	13,717	13,198	14,000	14,000	0
232600	30302	Long Lake Library	0	250	250	250	0
232600	30306	Sherman Public Library	250	250	250	250	0
232600	30307	Bancroft/Danforth Library	100	100	100	100	0
232600	30308	Oxbow Library	1,484	1,244	510	1,250	740
232600	30309	W.T. Hanson Memorial	350	350	350	350	0
232600	30310	Houlton Public Library	885	1,004	870	1,025	155
232300	34992	Bancroft Food Pantry	350	350	350	350	0
233300	34993	Bancroft Broadband Request	0	300	0	0	0
TOTAL	Miscellaneous		31,621	31,058	30,952	30,738	(214)
3230	State City Programs						
232300	34960	AroostookCounty Action Program	303	327	327	327	0
232300	34961	Aroostook Mental Health	2,421	2,618	2,618	2,618	0
232300	34965	Green Valley Assoc	338	0	0	0	0
232300	34967	Charities of Maine	345	373	373	373	0
232300	34968	Northern Maine General	424	424	424	424	0
232300	34969	Northern Aroostook Alternative	0	0	0	0	0
232300	34970	Aroostook Area Agency on Aging	0	1,000	1,000	1,000	0
232300	34971	Aroostook Council for Healthy Families	69	75	75	75	0
232300	34972	Hope and Justice Project	289	312	312	312	0
232300	34973	Shelter for the Homeless	289	312	312	312	0
232300	34974	Extension Association	3,750	4,031	4,031	4,031	0
232300	34976	Presque Isle International Airport	1,328	1,435	1,435	1,435	0
232300	34979	Visitor Information Center	165	0	0	0	0
TOTAL	State City Programs		9,721	10,907	10,907	10,907	0
57	Insurances						
233000	30302	Insurance	3,686	3,962	4,368	5,023	655
233000	34718	Volunteer Firefighters Ins	0	489	1,026	1,078	52
TOTAL	Insurances		3,686	4,451	5,394	6,101	707
59	Administration Fees						
231200	30302	Administration Fees	108,219	114,148	122,162	139,055	16,893

AROOSTOOK COUNTY COMMISSIONERS
Unorganized Territory Fund
FY 2024-2025 Proposed Budget

ACCOUNTS			[1]	[2]	[3]	[4]	[4] - [3]
DESCRIPTION			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGET	2024-25 REQUESTED	\$ CHANGE
60	Audit						
231500	30302	Auditing	4,900	4,500	4,000	4,000	0
67	Legal Fees						
233200	30302	Legal Fees	0	0	2,000	2,000	0
TOTAL	Administration Fees		113,119	118,648	128,162	145,055	16,893
61	Departmental Revenue						
2061	20201	Excise Taxes	406,776	426,252	390,000	400,000	10,000
2061	20203	Interest Income	9,095	47,184	10,000	20,000	10,000
2061	20205	Miscellaneous Revenue	1,318	1,414	1,500	1,500	0
2061	20208	Local Road Assistance	98,804	98,264	98,264	113,500	15,236
2061	20209	North Lakes Fire Equipment	0	2,984	0	0	0
2061	20212	Penobscot County Revenue	17,049	12,026	12,000	12,200	200
TOTAL	Departmental Revenue		533,042	588,123	511,764	547,200	35,436
62	Taxes						
2062	20202	Taxes	1,759,291	1,875,014	2,003,645	2,332,958	329,313
TOTAL	Taxes		1,759,291	1,875,014	2,003,645	2,332,958	329,313
63	Surplus						
2063	22085	Surplus	0	0	50,000	40,000	(10,000)
TOTAL	Surplus		0	0	50,000	40,000	(10,000)
TOTAL	Unorganized Territories Expenses		2,264,512	2,446,759	2,565,409	2,920,158	354,749
TOTAL	Unorganized Territories Revenues		2,292,333	2,463,137	2,565,409	2,920,158	354,749
Surplus (Deficit)			27,821	16,378	(0)	(0)	0

County of Aroostook

COMMISSIONERS' OFFICE

COUNTY ADMINISTRATOR

RYAN D. PELLETER



COUNTY COMMISSIONERS

PAUL J. UNDERWOOD
PRESQUE ISLE

NORMAN L. FOURNIER
WALLAGRASS

WILLIAM T. DOBBINS
HOULTON

MEMORANDUM

December 19, 2023

TO: County Commissioners and Finance Committee

FR: Ryan D. Pelletier, County Administrator

RE: **2024-2025 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 2024-2025 budget process.

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| - Initial dept. budgets to County Administrator: | 4:30 p.m. Friday, February 2, 2024 |
| - *Organizational Meeting of Finance Committee: | 9:00 a.m. Tuesday, March 26, 2024 |
| - Administration Budget Work Sessions #1 | 9:00 a.m. Tuesday, April 2, 2024 |
| - Administration Budget Work Sessions #2 | 9:00 a.m. Friday, April 5, 2024 Thursday, April 4, 2024 |
| - County Commissioners' Budget Work Session: | 9:00 a.m. Tuesday, April 9, 2024 |
| - County Commissioners' Budget Work Session: | 9:00 a.m. Friday, April 12, 2024 |
| - *Finance Committee's Budget Work Session: | 9:00 a.m. Tuesday, April 23, 2024 |
| - *Public Hearing: | 4:30 p.m. Tuesday, May 14, 2024 |

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
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