2026 Oxford County Budget

Commissioners

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Tax Levy Calculation
General Fund and Jail Fund

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	% Change in Budget
Funding Requirements					
General Fund	$ 10,643,877	$ 11,404,873	$ 13,366,783	$ 14,766,957	10.5%
Jail Fund	3,003,668	3,291,276	5,316,893	5,421,401	2.0%
Total Funding Requirements	13,647,545	14,696,149	18,683,676	20,188,358	8.1%
Funding Sources					
General Fund	3,105,511	3,157,986	3,136,967	4,040,699	28.8%
Jail Fund	444,000	515,000	440,000	1,165,182	164.8%
Total Funding Sources	3,549,511	3,672,986	3,576,967	5,205,881	45.5%
Minimum Taxes Required	**$ 10,098,034**	**$ 11,023,163**	**$ 15,106,709**	**$ 14,982,477**	**-0.8%**
Taxes Committed					
General Fund Minimum	$ 7,538,366	$ 8,246,888	$ 10,229,816	$ 10,726,258	4.9%
General Fund Overlay	-	107,429	151,067		-100.0%
Jail Fund	2,400,000	2,496,000	4,876,893	4,256,219	-12.7%
Unencumbered Surplus Funds	(1,630,319)	-	-	-	0.0%
Taxes Committed	**$ 8,308,047**	**$ 10,850,317**	**$ 15,257,776**	**$ 14,982,477**	**-1.8%**
Total State Valuation (000s)	$ 9,348,650	$ 11,323,450	$ 13,189,350	$ 13,189,350	
Mil Rate (per $1,000)	0.889	0.958	1.157	1.136	
% Change from Prior Year	-7.4%	7.8%	20.8%	-1.8%	

Tax Assessment
Municipal Allocations

	2025 Valuation (000s)	Tax Assessment		2025 Valuation (000s)	Tax Assessment
Andover	$ 142,150	$ 161,476	Newry	$ 1,278,100	$ 1,451,861
Bethel	1,073,000	1,218,877	Norway	828,150	940,739
Brownfield	350,050	397,640	Otisfield	517,750	588,139
Buckfield	227,000	257,861	Oxford	759,850	863,154
Byron	47,200	53,617	Paris	603,950	686,059
Canton	130,900	148,696	Peru	241,050	273,821
Denmark	590,800	671,121	Porter	229,300	260,474
Dixfield	274,250	311,535	Roxbury	188,650	214,297
Fryeburg	700,400	795,621	Rumford	752,700	855,032
Gilead	53,000	60,205	Stoneham	157,200	178,572
Greenwood	340,950	387,303	Stow	81,650	92,751
Hanover	74,050	84,117	Sumner	131,850	149,775
Hartford	225,300	255,930	Sweden	174,450	198,167
Hebron	167,700	190,499	Upton	42,400	48,164
Hiram	330,950	375,944	Waterford	437,550	497,036
Lincoln Plantation	40,900	46,460	West Paris	161,300	183,229
Lovell	890,900	1,012,020	Woodstock	346,050	393,096
Mexico	167,550	190,329	Unorganized Territory	430,350	488,860
			Total County	**$ 13,189,350**	**$ 14,982,477**

Status of Reserves and Fund Balances

		2025 Beg Bal	2025 Additions	2025 YTD Used	2025 Curr Bal	2026 Add Request
Reserves						
Dept 10 - EMA	EMA Capital Reserves	$ 57,500	$ 7,500		$ 65,000	$ 2,500
Dept 15 - DA	District Attorney's Capital Reserve	-	-		-	-
Dept 20 - A&F	Commissioners' Contingency Reserve	100,000	-		100,000	-
Dept 20 - A&F	Admin Capital Reserve	-	20,000		20,000	10,000
Dept 20 - A&F	Record Preservation	33,688	-		33,688	-
Dept 20 - A&F	Legal Reserve	35,582	-		35,582	35,000
Dept 25 - IT	IT Capital Reserve	126,391	40,000		166,391	10,000
Dept 40 - B&G	County Facilities Reserve	416,997	50,000		466,997	100,000
Dept 60 - RCC	RCC Capital Projects	792,156	92,000		884,156	50,000
Dept 65 - DEED	Deeds Surcharge	59,085	35,000		94,085	55,700
Dept 65 - DEED	Deeds Capital Reserve	20,000	4,000		24,000	4,000
Dept 70 - PRB	Probate Surcharge	62,616	4,000		66,616	4,000
Dept 70 - PRB	Probate Capital Reserve	50,427	-		50,427	-
Dept 70 - PRB	Court-Appointed Attorney Reserve	2,443	-		2,443	-
Dept 75 - SO	Sheriff's Office Capital Reserve	72,764	25,000		97,764	25,000
Dept 75 - SO	Police Officer Hiring Reserve	90,000	6,000		96,000	1,400
Dept 80 - AIR	Airport Reserve	254,115	-	138,211	115,904	100,000
Dept 98 - CTY	Unemployment and Sick Reserve	55,096	-	14,081	41,015	-
Dept 76 - JL	Jail Capital Reserve	-	-	-	-	-
	Total Reserves	$ 2,228,860	$ 283,500	$ 152,292	$ 2,360,068	$ 397,600

	2025 Beginning Fund Balance	2025 Projected Surplus (Deficit)	2025 Projected Ending Fund Balance	2026 Addition to (Use of) Fund Balance
Fund Balances				
General Fund (unassigned fund balance)	$ 1,263,038	$ -	$ 1,263,038	$ -
Jail Fund	(177,623)	-	(177,623)	-
Casino Fund	2,894,350	400,000	3,294,350	(600,000)

Funding Requirements
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Budget	% Change in Budget
Expenditures							
Dept 10	Emergency Management Agency	$ 257,571	$ 249,484	$ 282,924	$ 235,030	$ 305,147	7.9%
Dept 15	District Attorney's Office	334,873	357,958	365,530	318,037	450,249	23.2%
Dept 20	Administration and Finance	634,054	701,284	865,981	659,489	918,349	6.0%
Dept 25	Information Technology	434,990	425,385	555,295	419,680	691,909	24.6%
Dept 40	Buildings and Grounds	567,519	482,394	616,072	406,171	680,369	10.4%
Dept 60	Regional Communications Center	1,295,213	1,249,085	1,589,419	1,259,352	1,659,955	4.4%
Dept 65	Register of Deeds	342,159	337,136	308,890	234,171	334,955	8.4%
Dept 70	Register of Probate	288,484	234,479	305,087	217,122	305,024	0.0%
Dept 75	Sheriff's Office	3,267,178	3,587,499	4,083,831	3,846,094	4,638,770	13.6%
Dept 80	Airport	265,732	373,975	306,630	364,873	302,542	-1.3%
Dept 98	County-wide	3,311,600	3,190,334	3,803,624	2,804,486	4,082,088	7.3%
	Total General Fund	10,999,373	11,189,013	13,083,283	10,764,505	14,369,357	9.8%
Dept 76	Jail	3,291,276	3,606,704	5,316,893	3,625,132	5,421,401	2.0%
							0
	Total Expenditures	14,290,649	14,795,717	18,400,176	14,389,637	19,790,758	7.6%

Funding Requirements
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Budget	% Change in Budget
Additions to Reserves (General Fund)							
Dept 10	Emergency Management Agency	$ 7,500	$ 7,500	$ 7,500	$ 57,500	$ 2,500	-66.7%
Dept 15	District Attorney's Office	-	-	-	-	-	0.0%
Dept 20	Administration and Finance	100,000	100,000	20,000	169,270	45,000	125.0%
Dept 25	Information Technology	40,000	40,000	40,000	126,391	10,000	-75.0%
Dept 40	Buildings and Grounds	75,000	75,000	50,000	416,997	100,000	100.0%
Dept 60	Regional Communications Center	-	-	92,000	792,156	50,000	-45.7%
Dept 65	Register of Deeds	4,000	4,000	39,000	79,085	59,700	53.1%
Dept 70	Register of Probate	4,000	4,000	4,000	115,486	4,000	0.0%
Dept 75	Sheriff's Office	25,000	25,000	31,000	162,764	26,400	-14.8%
Dept 80	Airport	150,000	150,000	-	115,904	100,000	0.0%
Dept 98	County-wide	-	-	-	41,015	-	0.0%
Dept 76	Jail					-	
	Total Additions to Reserves	405,500	405,500	283,500	2,076,568	397,600	40.2%
	Total General Fund Funding Requirements	$ 11,404,873	$ 11,594,513	$ 13,366,783	$ 12,841,073	$ 14,766,957	10.5%
	Total Jail Fund Funding Requirements	3,291,276	3,606,704	5,316,893	3,625,132	5,421,401	2.0%
	Total Funding Requirements	**$ 14,696,149**	**$ 15,201,217**	**$ 18,683,676**	**$ 16,466,205**	**$ 20,188,358**	**8.1%**

Funding Sources
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Budget	% Change in Budget
GENERAL FUND							
Excise and Other Taxes							
65-6105	Transfer Taxes	$ 200,000	$ 242,366	$ 200,000	$ 184,517	$ 200,000	0.0%
98-6110	Payments in Lieu of Taxes	70,000	75,248	-	-	-	0.0%
			-				
Licenses, Permits, and Fees			-				
65-6200	Deeds Surcharge Fees	40,000	32,886	35,000	28,572	55,700	59.1%
65-6205	Deeds Recording and Other Fees	400,000	428,069	400,000	361,181	528,800	32.2%
70-6210	Probate Surcharge Fees	4,000	4,436	4,000	2,030	4,000	0.0%
70-6215	Probate Filing and Other Fees	140,000	141,248	140,000	170,289	160,000	14.3%
75-6220	Civil Process Fees	140,000	154,977	140,000	137,804	150,000	7.1%
75-6225	Sheriff's Office Other Fees	3,500	5,098	3,500	5,733	6,000	71.4%
			-				
Intergovernmental			-				
10-6301	EMA Match	112,936	140,085	85,327	39,487	85,327	0.0%
15-6315	Victim Witness Advocate Grant	5,000	13,165	5,000	11,947	5,000	0.0%
15-6380	DA Supervision Fees	3,000	32,129	15,000	28,955	30,000	100.0%
20-6385	UT Administration Fee	26,000	26,000	26,000	-	46,100	77.3%
75-6320	Operation Stonegarden Grant	60,000	-	-	-	-	0.0%
75-6322	Byrne-JAG Grant	16,000	9,963	11,266	1,303	11,266	0.0%
75-6370	Bethel Patrol Services	404,250	498,177	573,450	511,339	673,841	17.5%
75-6371	Dixfield Patrol Services	294,000	409,514	428,537	249,980	-	-100.0%
75-6375	Mexico Patrol Services				168,466	673,841	0.0%
75-6372	School Resource Officer Services	126,000	181,355	173,000	143,959	253,048	46.3%
75-6373	MDEA CID Detail	125,000	127,657	145,587	119,903	143,776	-1.2%
	UT Deputy Reimbursement					134,000	0.0%
98-6369	Miscellaneous Intergovernmental	3,000	240	-	-	-	0.0%

Funding Sources
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Budget	% Change in Budget
GENERAL FUND							
			-				
Charges for Services			-				
40-6410	Rental of Annexed Properties	$ 3,600	$ 3,900	$ 3,600	$ 4,027	$ 3,600	0.0%
80-6400	Airport Fuel Sales	90,000	66,261	90,000	76,360	90,000	0.0%
80-6450	Airport Leases	12,000	3,650	12,000	19,110	50,000	316.7%
			-				0.0%
Other Income			-				0.0%
75-6920	SO Private Donations and Grants	10,000	531	20,000	-	-	-100.0%
98-6905	Interest on Investments	14,000	29,560	20,000	296,028	50,000	150.0%
98-6921	Wellness Works Grant	4,000	504	4,000	1,853	4,000	0.0%
98-6990	Miscellaneous Income	-	2,863	-	-	-	0.0%
			-				0.0%
Other Items			-				0.0%
99-8000	Transfer in from Casino Fund	800,000	800,000	600,000	-	600,000	0.0%
	Admin fee for Opioid Settlement funds					30,000	0.0%
99-8001	Proceeds from Sale of Assets	-	-	-	-	-	0.0%
XX-XXXX	Use of Surcharge Reserves	51,700	-	1,700	-	52,400	2982.4%
	Total General Fund Funding Sources	3,157,986	3,429,882	3,136,967	2,562,843	4,040,699	28.8%
JAIL FUND							
Intergovernmental							
JR-6350	State Jail Funding Distribution	510,000	564,575	250,000	$ 546,256	967,234	286.9%
JR-6351	MAT Funding	-	96,766	-	-	192,948	0.0%
JR-6355	Judiciary Court Fines and Surcharges	5,000	1,817	5,000	11,867	5,000	0.0%
JR-6326	DOJ Grant	-	-	185,000	174,000	-	-100.0%
	Total Jail Fund Funding Sources	515,000	663,158	440,000	732,123	1,165,182	164.8%
	Total Funding Sources	**$ 3,672,986**	**$ 4,093,040**	**$ 3,576,967**	**$ 3,294,966**	**$ 5,205,881**	**45.5%**

Emergency Management Agency

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
10-7005	Department Head	$ 78,562	$ 78,562	$ 84,261	$ 71,298	$ 84,261	$ 94,286	11.9%
10-7010	Deputy Department Head	60,550	64,716	67,278	57,093	66,663	73,845	9.8%
10-7020	Full Time Staff	86,759	84,274	103,085	85,421	107,515	112,341	9.0%
			-		-			
10-7110	Travel and Mileage	2,500	3,006	2,500	2,638	2,500	2,500	0.0%
10-7105	Training and Development				150			
10-7115	Meals	300	341	300	194	300	300	0.0%
10-7120	Lodging	600	356	600	448	600	600	0.0%
			-		-			
Services			-		-			
10-7210	Telephone	300	359	1,200	965	1,225	1,225	2.1%
10-7211	Cell Phone	3,000	2,605	3,000	2,328	3,000	3,000	0.0%
10-7232	Planner Services	-	-	-	-			
10-7236	Contracted Trainers	800	400	800	200	600	600	-25.0%
10-7252	Equipment Repairs and Maintenance	400	-	400	98	400	400	0.0%
10-7351	Printing and Copying	600	734	800	55	800	800	0.0%
10-7354	Dues and Subscriptions	250	157	250	50	250	250	0.0%
10-7356	Software Licenses and Support	7,700	1,598	4,900	3,990	4,250	4,250	-13.3%
			-		-			
Commodities			-		-			
10-7401	Office Supplies	2,000	1,999	2,000	1,612	2,000	2,000	0.0%
10-7408	Disaster Supplies	1,400	2,275	1,400	1,403	1,400	1,400	0.0%
10-7409	Food	900	583	1,000	783	1,200	1,200	20.0%
10-7415	Training Supplies	600	279	600	616	600	600	0.0%
10-7503	Uniforms	600	344	800	528	800	800	0.0%
			-		-			
Capital			-		-			
10-7640	Buildings and Building Improvements	-	-	-	-			
10-7680	Equipment	7,500	4,729	5,500	3,170	2,500	2,500	-54.5%

Emergency Management Agency

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Other			-		-			
10-7800	Communications Team	$ 1,500	$ 1,414	$ 1,500	$ 1,281	$ 1,500	$ 1,500	0.0%
10-7801	County Animal Response Team	750	-	750	709	750	750	0.0%
10-7841	Hazard Mitigation Plan	-	753	-	-			

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
EMA Capital Reserves	$ 57,500		$ 7,500	$ -		$ 65,000	$ 2,500

Departmental Summary

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Heads	2026 Commissioners	% Change in Budget
	Expenditures							
	Personnel - Salaries and Wages	$ 225,871	$ 227,552	$ 254,624	$ 213,812	$ 258,439	$ 280,472	10.2%
	Personnel - Other Personnel Costs	3,400	3,703	3,400	3,430	3,400	3,400	0.0%
	Services	13,050	5,853	11,350	7,686	10,525	10,525	-7.3%
	Commodities	5,500	5,480	5,800	4,942	6,000	6,000	3.4%
	Capital	7,500	4,729	5,500	3,170	2,500	2,500	-54.5%
	Other	2,250	2,167	2,250	1,990	2,250	2,250	0.0%
	Total departmental expenditures	257,571	249,484	282,924	235,030	283,114	305,147	7.9%
	Revenues							
10-6301	EMA Match	112,936	140,085	85,327	39,487	85,327	85,327	0.0%
	Total department-related revenues	112,936	140,085	85,327	39,487	85,327	85,327	0.0%
	Net Departmental Cost	$ 144,635	$ 109,399	$ 197,597	$ 195,543	$ 197,787	$ 219,820	11.2%

District Attorney's Office

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
15-7020	Full Time Staff	$ 176,177	197,197	$ 192,189	$ 192,231	$ 224,061	$ 238,319	24.0%
15-7040	Victim Witness Advocate	84,758	96,973	94,486	86,085	106,143	110,922	17.4%
			-		-			
15-7110	Travel and Mileage	3,500	446	3,500	1,280	3,500	3,500	0.0%
15-7115	Meals	200	242	200	83	200	200	0.0%
15-7120	Lodging	1,500	411	1,500	1,002	1,500	1,500	0.0%
			-		-			
Services			-		-			
15-7211	Cell Phone	3,000	4,188	4,000	3,171	4,000	4,000	0.0%
15-7234	Restitution Specialist	20,142	18,670	20,460	18,670	20,460	20,460	0.0%
15-7249	Other Professional Services	6,000	-	-	-			
15-7354	Dues	500	60	500	-	500	500	0.0%
	Children's Advocacy Center						15,000	
15-7355	Fees and Registrations	500	325	500	672	500	500	0.0%
15-7358	Transcripts	-	120	1,500	199	1,000	1,000	-33.3%
			-		-			
Commodities			-		-			
15-7401	Office Supplies	2,000	3,091	2,000	2,703	3,000	3,000	50.0%
15-7450	Statutes and Reference Books	8,000	12,182	8,000	7,439	10,000	10,000	25.0%
			-		-			
Capital			-		-			
15-7690	Computers and IT	-	2,901	3,000	-	3,000	3,000	0.0%

District Attorney's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Other			-		-			
15-7803	MeDATS / State Electronic Services	$ 16,363	$ 17,534	$ 21,797	$ -	$ 25,950	$ 25,950	19.1%
15-7804	District Three Joint Budget	6,135	3,571	6,500	2,049	6,500	6,500	0.0%
15-7805	Court Witness Mileage and Fees	1,200	46	500	2,454	1,000	1,000	100.0%
15-7806	Domestic Violence Prosecutor Fee	4,898	-	4,898	-	4,898	4,898	0.0%

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
DA Capital Reserve	$ -		$ -	$ -		$ -	

Departmental Summary

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
	Expenditures							
	Personnel - Salaries and Wages	$ 260,935	$ 294,170	$ 286,675	$ 278,316	$ 330,204	$ 349,241	21.8%
	Personnel - Other Personnel Costs	5,200	1,099	5,200	2,365	5,200	5,200	0.0%
	Services	30,142	23,363	26,960	22,712	26,460	41,460	53.8%
	Commodities	10,000	15,274	10,000	10,142	13,000	13,000	30.0%
	Capital	-	2,901	3,000	-	3,000	3,000	0.0%
	Other	28,596	21,151	33,695	4,502	38,348	38,348	13.8%
	Total departmental expenditures	334,873	357,958	365,530	318,037	416,212	450,249	23.2%
	Revenues							
15-6315	Victim Witness Advocate Grant	5,000	13,165	5,000	11,947	5,000	5,000	0.0%
15-6380	DA Supervision Fees	3,000	32,129	15,000	28,955	30,000	30,000	100.0%
	Total department-related revenues	8,000	45,295	20,000	40,902	35,000	35,000	75.0%
	Net Departmental Cost	$ 326,873	$ 312,663	$ 345,530	$ 277,135	$ 381,212	$ 415,249	20.2%

Administration and Finance Office

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
20-7001	Commissioner - Chair	$ 14,425	$ 13,140	$ 15,616	$ 12,937	$ 16,162	$ 16,890	8.2%
20-7002	Commissioner	13,140	14,425	14,274	13,093	14,815	15,480	8.4%
20-7003	Commissioner	13,140	13,140	14,274	13,781	14,815	15,480	8.4%
20-7004	Treasurer	18,621	18,621	20,004	17,383	20,545	21,471	7.3%
20-7005	Department Head	117,585	40,963	111,342	96,982	118,331	123,656	11.1%
20-7020	Full Time Staff	126,643	205,733	261,071	244,436	285,939	300,872	15.2%
20-7025	Part Time Staff	-	14,356	39,000	-	39,000	39,000	0.0%
			-		-			
20-7100	Stipends	2,500	2,000	5,000	-	5,000	5,000	0.0%
20-7105	Training and Development	12,000	1,043	12,000	2,002	12,000	12,000	0.0%
20-7107	Hiring Costs	3,000	3,304	4,000	819	4,000	3,000	-25.0%
20-7110	Travel and Mileage	5,000	4,637	7,000	4,162	7,000	7,000	0.0%
20-7115	Meals	2,000	1,830	3,000	1,429	3,000	3,000	0.0%
20-7120	Lodging	4,000	1,459	6,000	5,478	6,000	6,000	0.0%
			-		-			
Services			-		-			
20-7220	Legal	$ 65,000	$ 151,888	$ 150,000	$ 58,286	$ 150,000	$ 125,000	-16.7%
20-7221	Auditor	12,000	9,280	17,000	8,836	20,000	20,000	17.6%
20-7222	Business Services	120,000	81,076	30,000	43,348	30,000	30,000	0.0%
20-7231	Labor Relations	45,000	56,124	45,000	43,082	65,000	65,000	44.4%
20-7235	Shredding Services	2,000	1,482	2,000	2,171	2,500	2,500	25.0%
20-7250	Business and Service Contracts	14,000	184	28,000	34,090	28,000	28,000	0.0%
20-7252	Equipment Repairs and Maintenance	300	-	300	-			-100.0%
20-7350	Advertising	1,000	1,777	1,000	-	1,000	1,000	0.0%
20-7352	Postage and Freight	15,000	19,430	17,000	18,380	17,000	17,000	0.0%
20-7353	Bank Service Charges	500	-	500	140	500	500	0.0%
20-7354	Dues and Subscriptions	18,600	18,994	18,600	20,757	20,000	20,000	7.5%
20-7355	Fees and Registrations	1,000	2,888	4,000	705	3,000	3,000	-25.0%
20-7356	Software Licenses and Support	-	8,437	12,000	6,085	11,000	11,000	-8.3%
20-7399	Miscellaneous Services	2,500	-	2,500	-			-100.0%

Administration and Finance Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Commodities			-		-			
20-7401	Office Supplies	4,500	9,534	5,000	6,124	6,000	6,000	20.0%
20-7409	Food	600	4,426	2,500	588	2,500	2,500	0.0%
			-		-			
Capital			-		-			
20-7680	Equipment	-	-	10,000	2,818	15,000	15,000	50.0%
			-		-			
Other			-		-			
20-7807	Record Preservation	-	-	5,000	-	-	-	-100.0%
20-7999	Administrator's Contingency	-	1,115	3,000	1,576	3,000	3,000	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Commissioners' Contingency Reserve	$ 100,000		$ -	$ -		$ 100,000	
Admin Capital Reserve	$ -		$ 20,000	$ -		$ 20,000	10,000
Record Preservation	$ 33,688		$ -	$ -		$ 33,688	
Legal Reserve	$ 35,582		$ -	$ -		$ 35,582	35,000

Administration and Finance Office

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 303,554	$ 320,378	$ 475,581	$ 398,612	$ 509,607	$ 532,849	12.0%
Personnel - Other Personnel Costs	28,500	14,273	37,000	13,890	37,000	36,000	-2.7%
Services	296,900	351,558	327,900	235,881	348,000	323,000	-1.5%
Commodities	5,100	13,960	7,500	6,712	8,500	8,500	13.3%
Capital	-	-	10,000	2,818	15,000	15,000	50.0%
Other	-	1,115	8,000	1,576	3,000	3,000	-62.5%
Total departmental expenditures	634,054	701,284	865,981	659,489	921,107	918,349	6.0%
Revenues							
UT Administration Fee	26,000	26,000	26,000	-	75,000	46,100	77.3%
Total department-related revenues	26,000	26,000	26,000	-	75,000	46,100	77.3%
Net Departmental Cost	$ 608,054	$ 675,284	$ 839,981	$ 659,489	$ 846,107	$ 872,249	3.8%

Information Technology

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
25-7005	Department Head	$ 65,944	$ 77,013	$ 73,282	$ 70,816	$ 73,282	$ 76,578	4.5%
25-7020	Full Time Staff	86,342	89,695	87,011	90,933	90,790	154,878	78.0%
			-		-			
25-7105	Training and Development	8,000	4,539	8,000	-	8,000	8,000	0.0%
					-			
Services					-			
25-7211	Mobile Connectivity	-	12,572	25,000	24,151	36,200	36,200	44.8%
25-7212	Internet	33,600	46,102	40,000	4,308	40,000	40,000	0.0%
25-7213	Website	1,600	1,779	2,000	1,781	2,000	2,000	0.0%
25-7249	Other Professional Services	62,400	6,859	86,927	32,401	121,927	121,927	40.3%
25-7252	Equipment Repairs and Maint		3,631		(159)			
25-7354	Dues & Subscriptions		12,393		-			
25-7356	Software Licenses and Support	125,104	101,450	155,275	148,460	158,326	158,326	2.0%
			-		-			
Commodities			-		-			
25-7400	General Supplies	1,600	270	2,000	164	2,000	2,000	0.0%
25-7507	IT Hardware	8,000	12,429	10,000	3,228			-100.0%
25-7640	Network Infrastructure				4,820	5,000	5,000	
25-7680	Equipment		-		319	2,000	2,000	
			-		-			
Capital			-		-			
25-7690	Computers and IT	42,400	56,654	65,800	38,458	85,000	85,000	29.2%

Information Technology

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
IT Capital Reserve	$ 126,391		$ 40,000	$ -		$ 166,391	$ 10,000

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 152,286	$ 166,708	$ 160,293	$ 161,749	$ 164,072	$ 231,456	44.4%
Personnel - Other Personnel Costs	8,000	4,539	8,000	-	8,000	8,000	0.0%
Services	222,704	184,786	309,202	210,942	358,453	358,453	15.9%
Commodities	9,600	12,698	12,000	8,531	9,000	9,000	-25.0%
Capital	42,400	56,654	65,800	38,458	85,000	85,000	29.2%
Total departmental expenditures	434,990	425,385	555,295	419,680	624,525	691,909	24.6%
Revenues							
N/A	-	-	-	-	-	-	
Total department-related revenues	-	-	-	-	-	-	
Net Departmental Cost	$ 434,990	$ 425,385	$ 555,295	$ 419,680	$ 624,525	$ 691,909	24.6%

Buildings and Grounds

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
40-7005	Department Head	$ 48,138	$ 60,279	$ 51,434	$ 55,870	$ 52,065	$ 59,512	15.7%
40-7020	Full Time Staff	80,381	66,553	86,638	71,430	87,418	91,357	5.4%
			-		-			
Services			-		-			
40-7200	Heat	45,000	34,064	45,000	36,671	55,000	50,000	11.1%
40-7201	Electricity	68,000	58,116	68,000	60,738	68,000	68,000	0.0%
40-7202	Water	7,500	6,512	7,500	2,704	7,500	7,000	-6.7%
40-7203	Sewer	4,200	5,006	4,200	3,035	4,200	5,000	19.0%
40-7210	Telephone	47,700	39,109	47,700	31,813	37,000	37,000	-22.4%
40-7211	Cell Phone	-	25,691	-	22,785	27,000	27,000	
40-7227	Waste Collection and Removal	4,000	3,345	4,000	2,354	8,000	8,000	100.0%
40-7252	Equipment Repairs and Maintenance	5,000	19,326	10,000	4,772	10,000	10,000	0.0%
40-7253	Building Repairs and Maintenance	35,000	50,716	50,000	11,983	75,000	87,000	74.0%
40-7254	Grounds Upkeep and Snow Removal	60,000	35,209	60,000	26,901	60,000	50,000	-16.7%
40-7255	Pest Control	1,100	1,360	1,100	1,780	1,500	1,500	36.4%
40-7257	Vehicle Repairs and Maintenance	1,500	1,014	1,500	539	1,500	1,500	0.0%
40-7355	Fees and Registrations	3,500	421	3,500	500	1,500	1,000	-71.4%
			-		-			
Commodities			-		-			
40-7401	Office Supplies	$ 2,000	$ 33	$ 2,000	$ 4	$ 1,500	$ 500	-75.0%
40-7402	Cleaning Supplies	13,500	13,646	13,500	14,023	13,500	13,500	0.0%
40-7403	Maintenance Supplies	6,000	7,052	6,000	1,524	6,000	6,000	0.0%
40-7501	Tools	5,500	512	5,500	2,294	5,500	5,500	0.0%
40-7503	Uniforms	3,000	3,940	3,000	4,287	5,000	5,000	66.7%
40-7550	Gas and Oil	1,000	256	1,000	210	1,000	500	-50.0%

Buildings and Grounds

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Capital			-		-			
40-7640	Buildings and Building Improvements	112,000	10,869	112,000	21,359	112,000	112,000	0.0%
40-7680	Equipment	-	3,899	-	1,176	1,500	1,500	
			-		-			
Other			-		-			
40-7812	Annexed Property Maintenance	6,000	32,734	25,000	24,937	27,000	27,000	8.0%
40-7980	Property Taxes	7,500	2,732	7,500	2,480	5,000	5,000	-33.3%

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
County Facilities Reserve	$ 416,997		$ 50,000	$ -		$ 466,997	$ 100,000

Buildings and Grounds

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 128,519	$ 126,832	$ 138,072	$ 127,301	$ 139,483	$ 150,869	9.3%
Services	282,500	279,889	302,500	206,575	356,200	353,000	16.7%
Commodities	31,000	25,439	31,000	22,343	32,500	31,000	0.0%
Capital	112,000	14,768	112,000	22,535	113,500	113,500	1.3%
Other	13,500	35,466	32,500	27,417	32,000	32,000	-1.5%
Total departmental expenditures	567,519	482,394	616,072	406,171	673,683	680,369	10.4%
Revenues							
Rental of Annexed Properties	3,600	3,900	3,600	4,027	3,600	3,600	0.0%
Total department-related revenues	3,600	3,900	3,600	4,027	3,600	3,600	0.0%
Net Departmental Cost	$ 563,919	$ 478,494	$ 612,472	$ 402,144	$ 670,083	$ 676,769	10.5%

Regional Communications Center

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
60-7005	Department Head	$ 79,290	$ 80,316	$ 85,030	$ 71,949	$ 85,030	$ 90,938	6.9%
60-7010	Deputy Department Head	69,742	73,471	75,261	32,354	-	-	-100.0%
60-7020	Full Time Staff	922,808	796,429	1,122,798	789,985	1,186,426	1,186,426	5.7%
60-7025	Part Time Staff	27,845	96,886	51,480	143,657	127,841	127,841	148.3%
			-		-			
60-7105	Training and Development	8,000	7,661	8,400	6,241	8,400	8,400	0.0%
60-7110	Travel and Mileage	5,400	5,834	5,400	8,492	5,400	5,400	0.0%
60-7115	Meals	1,850	1,617	2,000	1,273	2,000	2,000	0.0%
60-7120	Lodging	1,500	1,668	1,500	1,042	1,500	1,500	0.0%
			-		-			
Services			-		-			
60-7211	Cell Phone	5,150	2,561	5,150	2,254	5,150	3,500	-32.0%
60-7216	Telecom Circuits	1,488	1,796	2,000	764	2,000	2,000	0.0%
60-7250	Equipment Rentals and Leases	106,748	66,853	145,000	97,285	149,350	149,350	3.0%
60-7252	Equipment Repairs and Maintenance	38,500	65,271	52,000	64,568	52,000	52,000	0.0%
60-7253	Building Repairs and Maintenance	600	-	600	2,679	600	-	-100.0%
60-7354	Dues and Subscriptions	1,400	1,533	1,400	591	1,400	1,400	0.0%
60-7355	Fees and Registrations	1,000	1,399	2,000	-	2,000	2,000	0.0%
60-7356	Software Licenses and Support	9,492	23,493	15,000	16,591	15,000	15,000	0.0%
			-		-			
Commodities			-		-			
60-7401	Office Supplies	5,500	3,221	5,500	2,106	5,500	3,500	-36.4%
60-7550	Gas and Oil	200	-	200	-			-100.0%
			-		-			
Capital			-		-			
60-7680	Equipment	8,700	3,714	8,700	7,326	8,700	8,700	0.0%
60-7813	Communication Study	-	15,363	-	10,196			

Regional Communications Center

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
RCC Capital Projects	$ 792,156		$ 92,000	$ -		$ 884,156	$ 50,000

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 1,099,685	$ 1,047,101	$ 1,334,569	$ 1,037,945	$ 1,399,297	$ 1,405,205	5.3%
Personnel - Other Personnel Costs	16,750	16,780	17,300	17,048	17,300	17,300	0.0%
Services	164,378	162,906	223,150	184,731	227,500	225,250	0.9%
Commodities	5,700	3,221	5,700	2,106	5,500	3,500	-38.6%
Capital	8,700	19,077	8,700	17,522	8,700	8,700	0.0%
Total departmental expenditures	1,295,213	1,249,085	1,589,419	1,259,352	1,658,297	1,659,955	4.4%
Revenues							
N/A	-	-	-	-	-	-	
Total department-related revenues	-	-	-	-	-	-	
Net Departmental Cost	$ 1,295,213	$ 1,249,085	$ 1,589,419	$ 1,259,352	$ 1,658,297	$ 1,659,955	4.4%

Register of Deeds

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
65-7000	Elected Officials	$ 67,746	$ 67,746	$ 72,966	$ 61,512	$ 72,696	$ 75,962	4.1%
65-7010	Deputy Department Head	47,156	53,032	51,636	54,822	51,281	53,598	3.8%
65-7020	Full Time Staff	46,829	61,566	50,833	40,653	45,336	47,375	-6.8%
65-7025	Part Time Staff	31,028	25,797	34,055	14,495	33,056	18,420	-45.9%
			-		-			
65-7110	Travel and Mileage	1,550	615	1,550	2,305	3,000	1,550	0.0%
65-7115	Meals	450	380	450	312	600	450	0.0%
65-7120	Lodging	1,500	1,159	1,500	2,022	3,500	1,500	0.0%
			-		-			
Services			-		-			
65-7354	Dues and Subscriptions	400	310	400	310	400	400	0.0%
65-7252	Equipment Repairs and Maint				739			
65-7355	Fees and Registrations	500	600	500	418	1,600	500	0.0%
65-7356	Software Licenses and Support	85,000	70,684	85,000	51,984	80,000	80,000	-5.9%
			-		-			
Commodities			-		-			
65-7401	Office Supplies	2,000	954	2,000	1,243	2,000	2,000	0.0%
			-		-			
Capital			-		-			
65-7680	Equipment	8,000	5,378	8,000	3,249	2,500	2,500	-68.8%
			-		-			
Other			-		-			
65-7807	Record Preservation	50,000	48,915	-	108	50,700	50,700	

Register of Deeds

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Deeds Surcharge	$ 59,085		$ 35,000	$ -		$ 94,085	
Deeds Capital Reserve	$ 20,000		$ 4,000	$ -		$ 24,000	4,000

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 192,759	$ 208,141	$ 209,490	$ 171,482	$ 202,369	$ 195,355	-6.7%
Personnel - Other Personnel Costs	3,500	2,154	3,500	4,638	7,100	3,500	0.0%
Services	85,900	71,594	85,900	53,451	82,000	80,900	-5.8%
Commodities	2,000	954	2,000	1,243	2,000	2,000	0.0%
Capital	8,000	5,378	8,000	3,249	2,500	2,500	-68.8%
Other	50,000	48,915	-	108	50,700	50,700	
Total departmental expenditures	342,159	337,136	308,890	234,171	346,669	334,955	8.4%
Revenues							
Transfer Taxes	200,000	242,366	200,000	184,517	200,000	200,000	0.0%
Deeds Surcharge Fees	40,000	32,886	35,000	28,572	55,700	55,700	59.1%
Deeds Recording and Other Fees	400,000	428,069	400,000	361,181	528,800	528,800	32.2%
Total department-related revenues	640,000	703,321	635,000	574,270	784,500	784,500	23.5%
Net Departmental Cost (Income)	$ (297,841)	$ (366,185)	$ (326,110)	$ (340,099)	$ (437,831)	$ (449,545)	37.9%

Register of Probate

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
70-7000	Elected Officials	$ 67,725	$ 67,740	$ 72,946	$ 61,512	$ 72,696	$ 75,962	4.1%
70-7006	Probate Judge	38,802	38,802	41,631	35,230	41,631	43,503	4.5%
70-7010	Deputy Department Head	49,650	53,413	53,870	49,367	53,978	61,960	15.0%
70-7020	Full Time Staff	76,167	40,268	79,789	37,057	79,789	47,376	-40.6%
	Part-time Staff						25,740	
			-		-			
70-7110	Travel and Mileage	400	470	400	101	500	500	25.0%
70-7115	Meals	1,000	729	1,500	726	1,500	1,500	0.0%
70-7120	Lodging	2,400	1,243	2,400	1,411	2,400	2,400	0.0%
			-		-			
Services			-		-			
70-7229	Court Appointed Attorney	20,000	14,084	20,000	13,642	20,000	20,000	0.0%
70-7340	General Liability Insurance	140	138	145	138	150	150	3.4%
70-7354	Dues and Subscriptions	1,000	349	1,000	400	500	500	-50.0%
70-7355	Fees and Registrations	900	175	900	393	500	500	-44.4%
70-7356	Software Licenses and Support	-	1,335	1,500	1,140	1,500	1,500	0.0%
70-7359	Legal Notices	9,000	7,447	9,000	11,510	14,000	14,000	55.6%
			-		-			
Commodities			-		-			
70-7401	Office Supplies	2,000	2,823	2,000	1,199	2,000	2,000	0.0%
70-7450	Statutes and Reference Books	2,500	1,959	2,500	-	2,500	2,500	0.0%
			-		-			
Capital			-		-			
70-7680	Equipment	12,000	-	12,000	245	12,000	-	-100.0%
			-		-			
Other			-		-			
70-7807	Record Preservation	1,700	-	1,700	-	1,700	1,700	0.0%
70-7840	Icon E-filing	3,100	3,506	3,506	3,050	3,233	3,233	-7.8%

Register of Probate

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Probate Surcharge	$ 62,616		$ 4,000	$ -		$ 66,616	
Probate Capital Reserve	$ 50,427		$ -	$ -		$ 50,427	
Court-Appointed Attorney Reserve	$ 2,443		$ -	$ -		$ 2,443	

Departmental Summary

	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 232,344	$ 200,223	$ 248,236	$ 183,167	$ 248,094	$ 254,541	2.5%
Personnel - Other Personnel Costs	3,800	2,441	4,300	2,238	4,400	4,400	2.3%
Services	31,040	23,527	32,545	27,223	36,650	36,650	12.6%
Commodities	4,500	4,782	4,500	1,199	4,500	4,500	0.0%
Capital	12,000	-	12,000	245	12,000	-	-100.0%
Other	4,800	3,506	3,506	3,050	4,933	4,933	40.7%
Total departmental expenditures	288,484	234,479	305,087	217,122	310,577	305,024	0.0%
Revenues							
Probate Surcharge Fees	4,000	4,436	4,000	2,030	4,000	4,000	0.0%
Probate Filing and Other Fees	140,000	141,248	140,000	170,289	160,000	160,000	14.3%
Total department-related revenues	144,000	145,684	144,000	172,319	164,000	164,000	13.9%
Net Departmental Cost	$ 144,484	$ 88,795	$ 161,087	$ 44,803	$ 146,577	$ 141,024	-12.5%

Sheriff's Office

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
75-7000	Elected Officials	$ 104,108	$ 106,608	$ 111,129	$ 94,125	$ 111,241	$ 116,250	4.6%
75-7010	Deputy Department Head	176,876	160,240	200,681	165,656	205,108	214,343	6.8%
75-7041	Detectives	317,102	242,822	320,251	285,229	369,967	369,967	15.5%
75-7042	Deputies	1,661,556	1,988,130	2,105,796	2,171,214	2,548,981	2,548,981	21.0%
75-7043	School Resource Officers	85,800	85,323	63,877	58,209	102,485	102,485	60.4%
75-7044	Administrative Staff	102,016	101,314	109,871	90,739	109,651	116,668	6.2%
			-		-			
75-7105	Training and Development	19,000	17,490	25,000	16,839	25,000	25,000	0.0%
75-7106	Maine Criminal Justice Academy	43,000	54,114	48,000	(8,333)	15,000	15,000	-68.8%
75-7107	Hiring Costs	-	3,825	5,000	3,759	5,000	5,000	0.0%
75-7110	Travel and Mileage	1,950	(2,830)	2,150	3,934	5,000	5,000	132.6%
75-7111	Travel and Mileage - SROs	13,500	1,126	-	510	-	-	
75-7115	Meals	750	838	1,500	1,243	1,500	1,500	0.0%
75-7120	Lodging	3,000	2,036	7,000	4,434	7,000	4,000	-42.9%
			-		-			
Services			-		-			
75-7220	Legal	-	550	10,000	10,389	10,000	-	-100.0%
75-7238	Employee Testing Services	8,750	-	8,750	5,000	8,750	8,750	0.0%
75-7240	K-9 Costs - Jonas	10,000	8,299	10,000	1,892	10,000	10,000	0.0%
75-7241	K-9 Costs - Dog 2	-	-	10,000	-	-	-	-100.0%
75-7249	Other Professional Services	10,000	12,128	10,000	1,309	10,000	10,000	0.0%
75-7250	Equipment Rentals and Leases	400	-	400	-	400	400	0.0%
75-7251	Facilities Rentals and Leases	21,200	20,702	22,260	15,351	22,260	22,260	0.0%
75-7252	Equipment Repairs and Maintenance	8,000	801	12,000	16,395	14,900	14,900	24.2%
75-7256	Uniform Laundering	250	-	500	-	500	500	0.0%
75-7257	Vehicle Repairs and Maintenance	75,000	132,073	95,000	135,704	98,000	104,000	9.5%
75-7352	Postage and Freight	200	8	400	8	300	300	-25.0%
75-7354	Dues and Subscriptions	2,000	2,020	2,500	2,028	5,000	5,000	100.0%
75-7355	Fees and Registrations	4,000	3,315	4,000	370	4,000	4,000	0.0%
75-7356	Software Licenses and Support	-	229	300	372	300	300	0.0%

Sheriff's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Commodities			-		-			
75-7400	General Supplies	$ 5,000	$ -	$ 6,000	-	$ 6,000	$ -	-100.0%
75-7401	Office Supplies	8,000	6,738	9,000	7,559	7,000	7,000	-22.2%
75-7415	Training Supplies	15,000	14,636	18,000	14,030	18,000	18,000	0.0%
75-7416	Investigative Supplies	4,000	4,460	6,000	4,457	5,000	5,000	-16.7%
75-7450	Statutes and Reference Books	4,000	-	5,000	2,720	5,000	5,000	0.0%
75-7502	Radios	10,000	17,636	16,000	9,415	10,000	10,000	-37.5%
75-7503	Uniforms	34,000	50,423	49,000	31,760	49,000	49,000	0.0%
75-7505	Body Armor and Tasers	12,320	25,706	15,000	13,045	25,000	25,000	66.7%
75-7506	Body Cameras	12,600	4,559	21,000	4,502	48,000	48,000	128.6%
75-7508	Uniforms and Equipment - SROs	4,500	374	4,500	-	1,500	1,500	-66.7%
75-7550	Gas and Oil	175,000	177,238	190,000	136,933	190,000	190,000	0.0%
			-		-			
Capital			-		-			
75-7680	Equipment	55,000	20,537	81,400	59,290	81,400	81,400	0.0%
75-7681	Equipment - Byrne-JAG	16,000	20,887	11,266	-	11,266	11,266	0.0%
75-7700	Vehicles	235,000	299,478	455,000	481,820	475,000	475,000	4.4%
			-		-			
Other			-		-			
75-7809	Civil Process Refunds	300	360	300	59	-	-	-100.0%
75-7810	Youth Services	8,000	3,306	10,000	4,129	8,000	8,000	-20.0%

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Sheriff's Office Capital Reserve	$ 72,764		$ 25,000	$ -		$ 97,764	$ 25,000
Police Officer Hiring Reserve	$ 90,000		$ 6,000	$ -		$ 96,000	1,400

Sheriff's Office

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Departmental Summary							
	2024 Budget	**2024 Actual**	**2025 Budget**	**2025 Actual (10/31)**	**2026 Dept Head**	**2026 Commissioners**	**% Change in Budget**
Expenditures							
Personnel - Salaries and Wages	$ 2,447,458	$ 2,684,437	$ 2,911,605	$ 2,865,172	$ 3,447,433	$ 3,468,694	19.1%
Personnel - Other Personnel Costs	81,200	76,598	88,650	22,386	58,500	55,500	-37.4%
Services	139,800	180,125	186,110	188,818	184,410	180,410	-3.1%
Commodities	284,420	301,770	339,500	224,421	364,500	358,500	5.6%
Capital	306,000	340,902	547,666	541,110	567,666	567,666	3.7%
Other	8,300	3,667	10,300	4,188	8,000	8,000	-22.3%
Total departmental expenditures	3,267,178	3,587,499	4,083,831	3,846,094	4,630,509	4,638,770	13.6%
Revenues							
Civil Process Fees	140,000	154,977	140,000	137,804	150,000	150,000	7.1%
Sheriff's Office Other Fees	3,500	5,098	3,500	5,733	6,000	6,000	71.4%
Operation Stonegarden Grant	60,000	-	-	-	-	-	
Byrne-JAG Grant	16,000	9,963	11,266	1,303	11,266	11,266	0.0%
Bethel Patrol Services	404,250	498,177	573,450	511,339	673,841	673,841	17.5%
Dixfield Patrol Services	294,000	409,514	428,537	249,980	-	-	-100.0%
Mexico Patrol Services	-	-	-	168,466	673,841	673,841	
School Resource Officer Services	126,000	181,355	173,000	143,959	155,118	253,048	46.3%
MDEA CID Detail	125,000	127,657	145,587	119,903	143,776	143,776	-1.2%
UT Deputy						134,000	
SO Private Donations and Grants	10,000	531	20,000	-	-	-	-100.0%
Total department-related revenues	1,178,750	1,387,272	1,495,340	1,338,487	1,813,842	2,045,772	36.8%
Net Departmental Cost	$ 2,088,428	$ 2,200,227	$ 2,588,491	$ 2,507,607	$ 2,816,667	$ 2,592,998	0.2%

Airport

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
80-7020	Full Time Staff	$ 25,132	$ 33,228	$ 30,030	$ 30,649	$ 29,876	$ 31,225	4.0%
			-		-			
Services			-		-			
80-7201	Electricity	18,500	20,153	19,500	17,367	25,817	25,817	32.4%
80-7202	Water	1,600	362	1,600	457	1,000	1,000	-37.5%
80-7253	Building Repairs and Maintenance	20,000	15,789	20,000	34,885	25,000	25,000	25.0%
80-7254	Grounds Upkeep and Snow Removal	80,000	75,058	80,000	61,388	80,000	80,000	0.0%
80-7340	General Liability Insurance	4,500	4,215	4,500	-	4,500	4,500	0.0%
80-7355	Fees and Registrations	1,000	-	1,000	388	1,000	1,000	0.0%
80-7398	Business Promotion	-	-	4,000	-	2,500	2,500	-37.5%
80-7999	Miscellaneous Services	-	103	1,000	1,044	1,000	1,000	0.0%
			-		-			
Commodities			-		-			
80-7551	Aviation Fuel	90,000	38,190	95,000	64,972	83,500	83,500	-12.1%
			-		-			
Capital			-		-			
80-7640	Building and Buildings Improv	-	184,335	25,000	101	22,000	22,000	-12.0%
80-7680	Equipment	10,000	2,062	10,000	410	10,000	10,000	0.0%
80-7720	Infrastructure	15,000	481	15,000	153,211	15,000	15,000	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Airport Reserve	$ 254,115		$ -	$ 138,211		$ 115,904	$ 100,000

Airport

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Summary

	2024 Budget	2024 Budget	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 25,132	$ 33,228	$ 30,030	$ 30,649	$ 29,876	$ 31,225	4.0%
Personnel - Other Personnel Costs	-	-	-	-	-	-	
Services	125,600	115,679	131,600	115,530	140,817	140,817	7.0%
Commodities	90,000	38,190	95,000	64,972	83,500	83,500	-12.1%
Capital	25,000	186,878	50,000	153,723	47,000	47,000	-6.0%
Total departmental expenditures	265,732	373,975	306,630	364,873	301,193	302,542	-1.3%
Revenues							
Airport Fuel Sales	90,000	66,261	90,000	76,360	90,000	90,000	0.0%
Airport Leases	12,000	3,650	12,000	19,110	50,000	50,000	316.7%
Total department-related revenues	102,000	69,911	102,000	95,470	140,000	140,000	37.3%
Net Departmental Cost	$ 163,732	$ 304,064	$ 204,630	$ 269,403	$ 161,193	$ 162,542	-20.6%

County-Wide

	Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
98-7050	Payroll Taxes	$ 391,000	$ 413,311	$ 411,000	$ 419,623	$ 525,000	$ 534,198	30.0%
98-7051	Paid Family and Medical Leave	-	-	31,000	-	34,000	35,160	13.4%
98-7055	Health Insurance	1,583,000	1,398,253	1,816,000	1,360,220	2,052,000	1,941,022	6.9%
98-7057	Wellness Works	4,000	1,808	4,000	4,025	4,000	4,000	0.0%
98-7065	Unemployment	-	-	-	14,081	-	-	
98-7070	Workers Comp	161,500	142,300	185,824	222,570	205,936	211,738	13.9%
98-7075	MainePERS Contributions	498,000	525,076	659,000	534,972	734,000	807,919	22.6%
98-7076	457 Plan Contributions	5,000	7,734	8,000	5,341	8,000	8,251	3.1%
98-7095	Cash in Lieu of Benefits	63,000	79,817	47,000	37,564	55,000	54,800	16.6%
98-7099	Undesignated Wages	225,000	-	240,000	-		200,000	-16.7%
			-		-			
Services			-		-			
98-7344	Risk Pool Insurance	65,300	74,734	80,000	88,018	100,000	100,000	25.0%
98-7901	Debt Service Interest				9,868	10,000	10,000	
			-		-			
Other			-		-			
98-7850	Androscoggin River Watershed Council	12,500	12,500	13,500	10,000			-100.0%
98-7852	Children's Advocacy Center	15,000	16,250	15,000	11,250			-100.0%
98-7853	Community Concepts Finance Corporation	112,000	168,000	112,000	56,000			-100.0%
98-7855	Oxford County Extension Association	100,100	100,100	100,100	100,200		75,000	-25.1%
98-7856	Oxford County Soil and Water Conservation	32,200	32,200	37,200	37,200		20,000	-46.2%
98-7858	Western Maine Transportation Services	14,000	14,000	16,000	16,000			-100.0%
98-7859	Western Foothills Land Trust	3,000	3,000	3,000	3,000			-100.0%
98-7861	Responsible Pet Care	2,000	2,000	-	-			
98-7950	Bad Debt Expense		8,531		-			
98-7990	Contingencies	25,000	107,761	25,000	45,698		80,000	220.0%

Departmental Reserve Account Details

Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Unemployment and Sick Reserve	$ 55,096		$ -	$ 14,081		$ 41,015	

County-Wide

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Departmental Summary							
	2024 Budget	**2024 Actual**	**2025 Budget**	**2025 Actual (10/31)**	**2026 Dept Head**	**2026 Commissioners**	**% Change in Budget**
Expenditures							
Personnel - Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Personnel - Other Personnel Costs	2,930,500	2,651,258	3,401,824	2,427,252	3,617,936	3,797,088	11.6%
Services	65,300	74,734	80,000	97,886	110,000	110,000	37.5%
Commodities	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	
Other	315,800	464,342	321,800	279,348	-	175,000	-45.6%
Total departmental expenditures	3,311,600	3,190,334	3,803,624	2,804,486	3,727,936	4,082,088	7.3%
Revenues and Other Sources							
Payments in Lieu of Taxes	70,000	75,248	-	-	-	-	
Interest on Investments	14,000	29,560	20,000	296,028	50,000	50,000	150.0%
Wellness Works Grant	4,000	504	4,000	1,853	4,000	4,000	0.0%
Miscellaneous Income	-	2,863	-	-	-	-	
Transfer in from Casino Fund	800,000	800,000	600,000	-	600,000	600,000	0.0%
Proceeds from Sale of Assets	-	-	-	-	-	-	
Use of Sucharge Reserves	51,700	-	1,700	-	52,400	52,400	2982.4%
Total department-related revenues	939,700	908,174	625,700	297,882	706,400	706,400	12.9%
Net Departmental Cost	$ 2,371,900	$ 2,282,160	$ 3,177,924	$ 2,506,604	$ 3,021,536	$ 3,375,688	6.2%

Jail

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
Personnel								
JX-7005	Department Head	$ 92,828	$ 95,917	$ 99,450	$ 81,425	$ 99,450	$ 108,623	9.2%
JX-7010	Deputy Department Head	80,285	81,216	86,346	70,690	86,346	90,230	4.5%
JX-7020	Full Time Staff	1,190,142	1,286,918	1,358,635	1,073,546	1,456,747	1,456,747	7.2%
JX-7025	Part Time Staff	10,468	47,108	22,360	82,413	52,053	85,019	280.2%
JX-7046	Custodians	32,129	33,297	34,518	26,364	34,871	37,717	9.3%
			-		-			
JX-7050	Payroll Taxes	105,087	118,867	111,566	104,793	129,637	133,157	19.4%
JX-7051	Paid Family and Medical Leave	-	-	7,831	-	8,472	8,702	11.1%
JX-7055	Health Insurance	307,129	316,624	410,521	329,507	444,539	429,670	4.7%
JX-7070	Workers Comp	-	56,837	47,004	16,866	50,838	52,219	11.1%
JX-7075	MainePERS Contributions	112,283	158,384	192,737	140,756	206,434	207,792	7.8%
JX-7095	Cash in Lieu of Benefits	31,600	-	24,800	16,300	27,600	27,600	11.3%
			-		-			
JX-7105	Training and Development	10,000	7,040	10,000	1,734	10,000	10,000	0.0%
JX-7107	Hiring Costs	2,000	689	3,000	2,052	3,000	3,000	0.0%
JX-7110	Travel and Mileage	1,000	-	1,000	-	1,000	1,000	0.0%
JX-7115	Meals	625	474	625	60	625	625	0.0%

Jail

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Services			-		-			
JX-7200	Heat	$ 40,000	$ 10,655	$ 40,000	$ 12,958	$ 35,000	$ 35,000	-12.5%
JX-7201	Electricity	17,000	8,112	20,000	15,911	20,000	20,000	0.0%
JX-7202	Water	5,000	2,768	5,000	5,211	7,000	7,000	40.0%
JX-7203	Sewer	12,000	8,189	14,000	9,570	14,000	14,000	0.0%
JX-7210	Telephone	5,300	3,619	6,000	3,168	5,000	5,000	-16.7%
JX-7220	Legal	6,500	6,859	15,000	5,443	15,000	15,000	0.0%
JX-7221	Auditor	2,400	2,320	4,500	2,584	4,500	4,500	0.0%
JX-7222	Business Services	13,000	7,940	3,500	7,764	3,500	3,500	0.0%
JX-7225	IT Support	109,000	46,404	123,000	32,538	123,000	138,000	12.2%
JX-7227	Waste Collection and Removal	4,000	3,345	4,000	2,356	8,000	8,000	100.0%
JX-7228	Board of Prisoners	25,000	597,683	1,250,000	574,150	1,250,000	1,250,000	0.0%
JX-7230	Inmate Medical and Dental Care	500,000	380,792	650,000	395,017	650,000	650,000	0.0%
JX-7233	Pretrial Services	90,000	91,601	92,000	80,363	102,000	102,000	10.9%
JX-7239	Inmate Programs and Services	10,000	-	10,000	461	7,500	7,500	-25.0%
JX-7252	Equipment Repairs and Maintenance	6,000	1,343	6,000	12,190	6,000	6,000	0.0%
JX-7253	Building Repairs and Maintenance	25,000	820	20,000	5,370	40,000	40,000	100.0%
JX-7254	Grounds Upkeep and Snow Removal	6,000	5,774	6,500	2,875	6,000	6,000	-7.7%
JX-7255	Pest Control	1,800	1,411	1,800	1,259	1,800	1,800	0.0%
JX-7257	Vehicle Repairs and Maintenance	10,000	3,807	10,000	1,286	8,000	8,000	-20.0%
JX-7343	Property Insurance	55,000	49,823	55,000	58,679	60,000	60,000	9.1%
JX-7354	Dues and Subscriptions	-	55	-	60			

Jail

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget
			-		-			
Commodities			-		-			
JX-7400	General Supplies	$ 8,000	$ 5,786	$ 5,000	$ 7,741	$ 8,000	$ 8,000	60.0%
JX-7401	Office Supplies	1,200	4,302	1,200	4,246			-100.0%
JX-7402	Cleaning Supplies	3,000	826	3,000	3,290	4,000	4,000	33.3%
JX-7403	Maintenance Supplies	1,500	932	1,500	127			-100.0%
JX-7407	Bedding & Inmate supplies	5,000	30	7,000	539	8,000	8,000	14.3%
JX-7409	Food	256,000	128,799	300,000	211,949	275,000	275,000	-8.3%
JX-7410	Locks	1,500	-	1,500	-			-100.0%
JX-7502	Radios	500	-	1,000	-			-100.0%
JX-7503	Uniforms	14,000	9,974	15,000	4,403	15,000	15,000	0.0%
JX-7550	Gas and Oil	15,000	15,111	10,000	5,239	8,000	8,000	-20.0%
			-		-			
Capital			-		-			
JX-7640	Buildings and Building Improvements	30,000	90	10,000	32,002	20,000	20,000	100.0%
JX-7680	Equipment	20,000	2,877		2,607	10,000	10,000	
JX-7682	DOJ Byrne Discretionary Grant Equipment			185,000	177,000			-100.0%
JX-7690	Computers and IT	5,000	188	5,000	270	10,000	10,000	100.0%
JX-7700	Vehicles	12,000	1,100	25,000	-	30,000	30,000	20.0%

Departmental Reserve Account Details

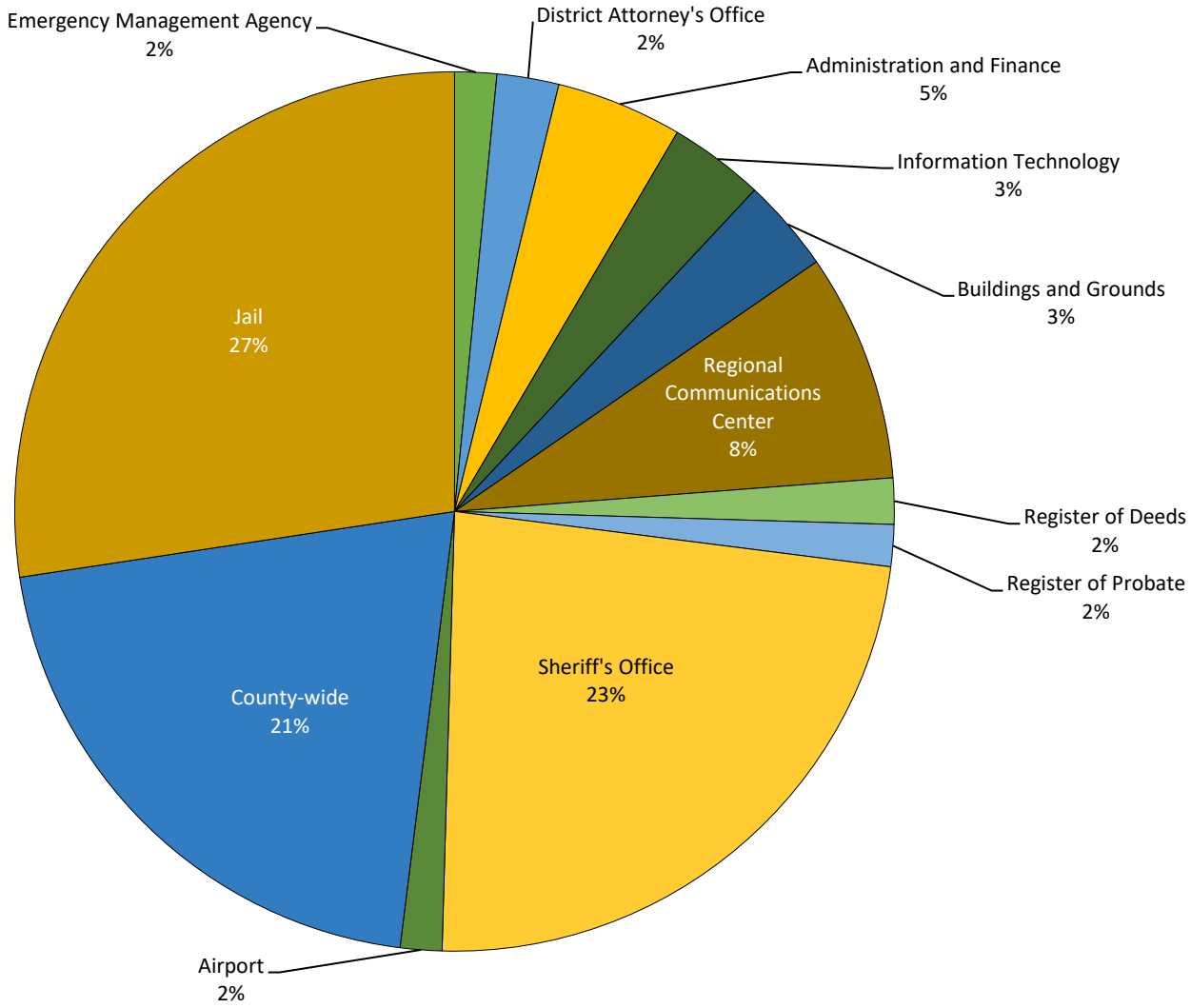
Reserve Fund Name	2025 Beg Balance		2025 Additions	2025 YTD Used		2025 Curr Bal	2026 Add Request
Equipment/IT	$ -		$ -	$ -		$ -	
Vehicle							

Jail

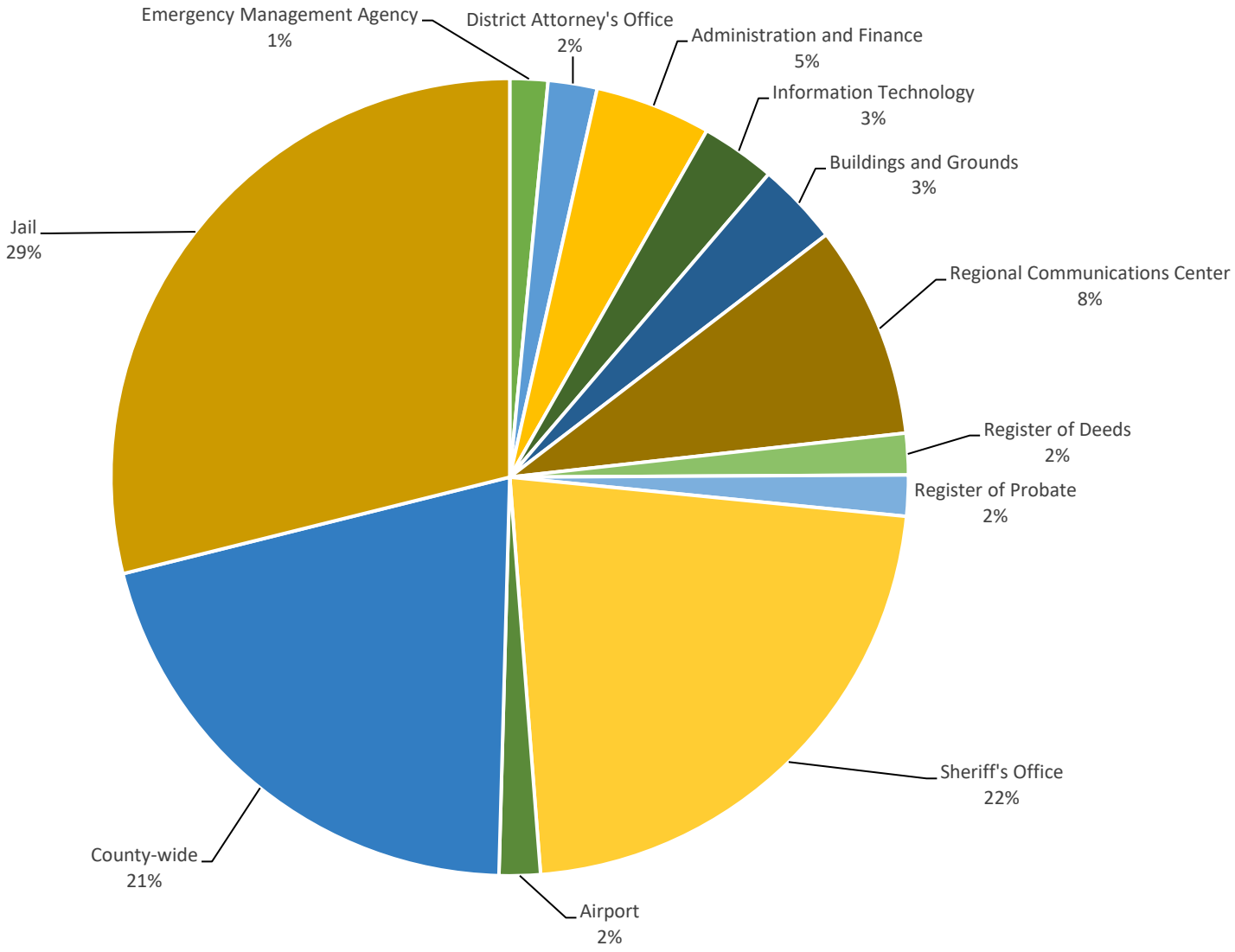
Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Dept Head	2026 Commissioners	% Change in Budget

Departmental Summary

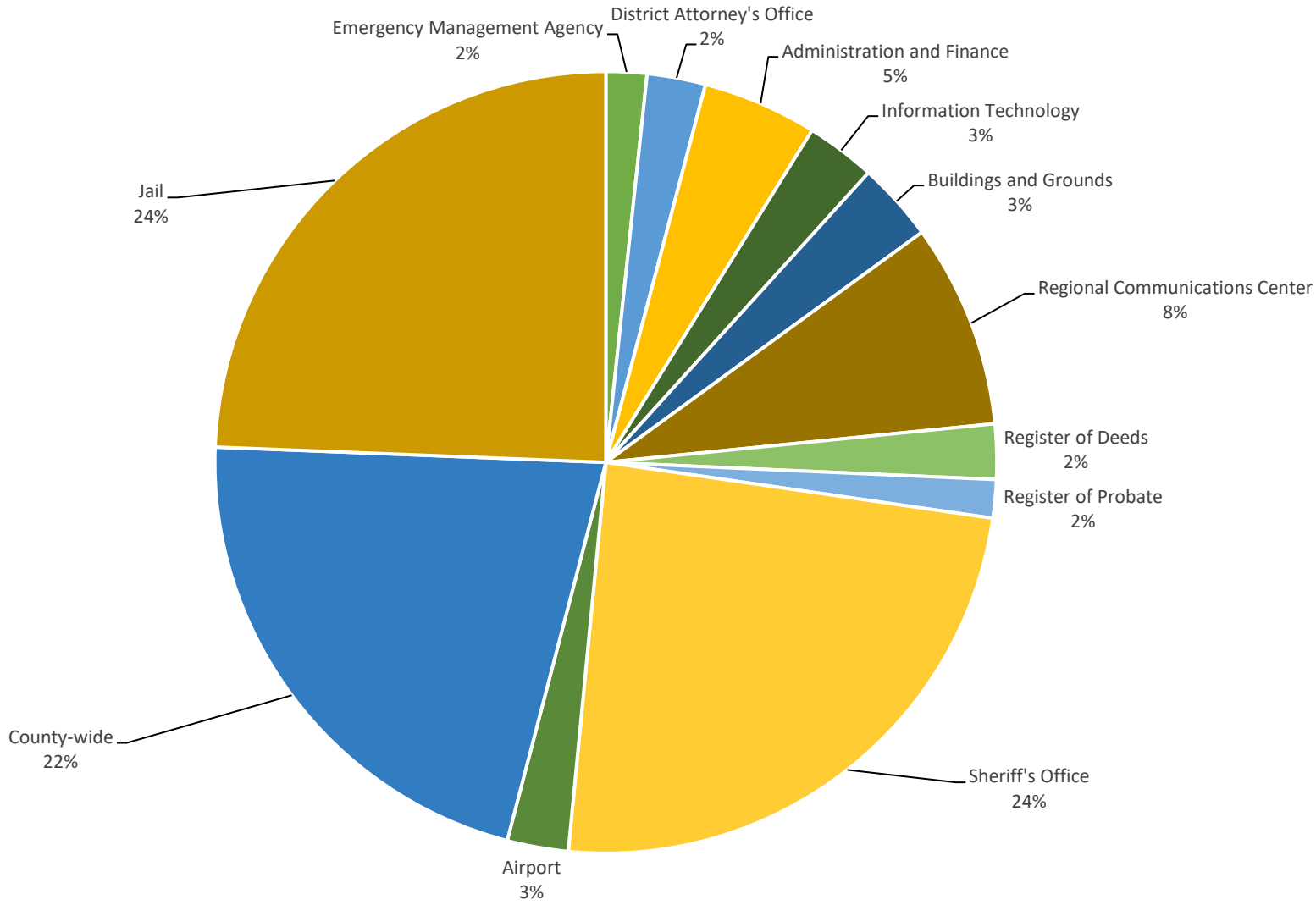
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (10/31)	2026 Budget	2026 Budget	% Change in Budget
Expenditures							
Personnel - Salaries and Wages	$ 1,405,852	$ 1,544,456	$ 1,601,309	$ 1,334,437	$ 1,729,467	$ 1,778,336	11.1%
Personnel - Other Personnel Costs	569,724	658,915	809,084	612,068	882,145	873,765	8.0%
Services	943,000	1,233,320	2,336,300	1,229,213	2,366,300	2,381,300	1.9%
Commodities	305,700	165,759	345,200	237,535	318,000	318,000	-7.9%
Capital	67,000	4,254	225,000	211,879	70,000	70,000	-68.9%
Total departmental expenditures	3,291,276	3,606,704	5,316,893	3,625,132	5,365,912	5,421,401	2.0%
Revenues and Other Sources							
State Jail Funding Distribution	510,000	564,575	250,000	546,256	967,234	967,234	286.9%
MAT Funding	-	96,766	-	-	192,948	192,948	
Judiciary Court Fines and Surcharges	5,000	1,817	5,000	11,867	5,000	5,000	0.0%
DOJ Grant	-	185,000	185,000	174,000	-	-	-100.0%
Total department-related revenues	515,000	848,158	440,000	732,123	1,165,182	1,165,182	164.8%
Net Departmental Cost	$ 2,776,276	$ 2,758,546	$ 4,876,893	$ 2,893,009	$ 4,200,730	$ 4,256,219	-12.7%



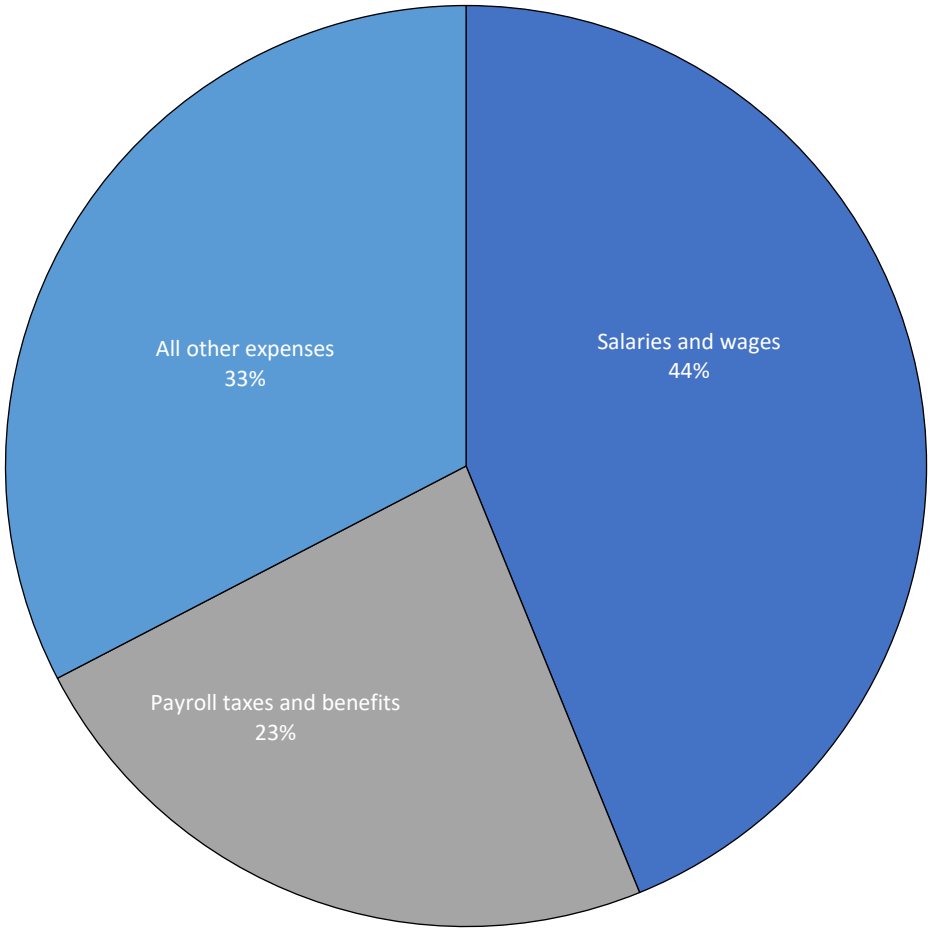
DEPARTMENTAL SHARE OF FY2026 BUDGETED EXPENDITURES



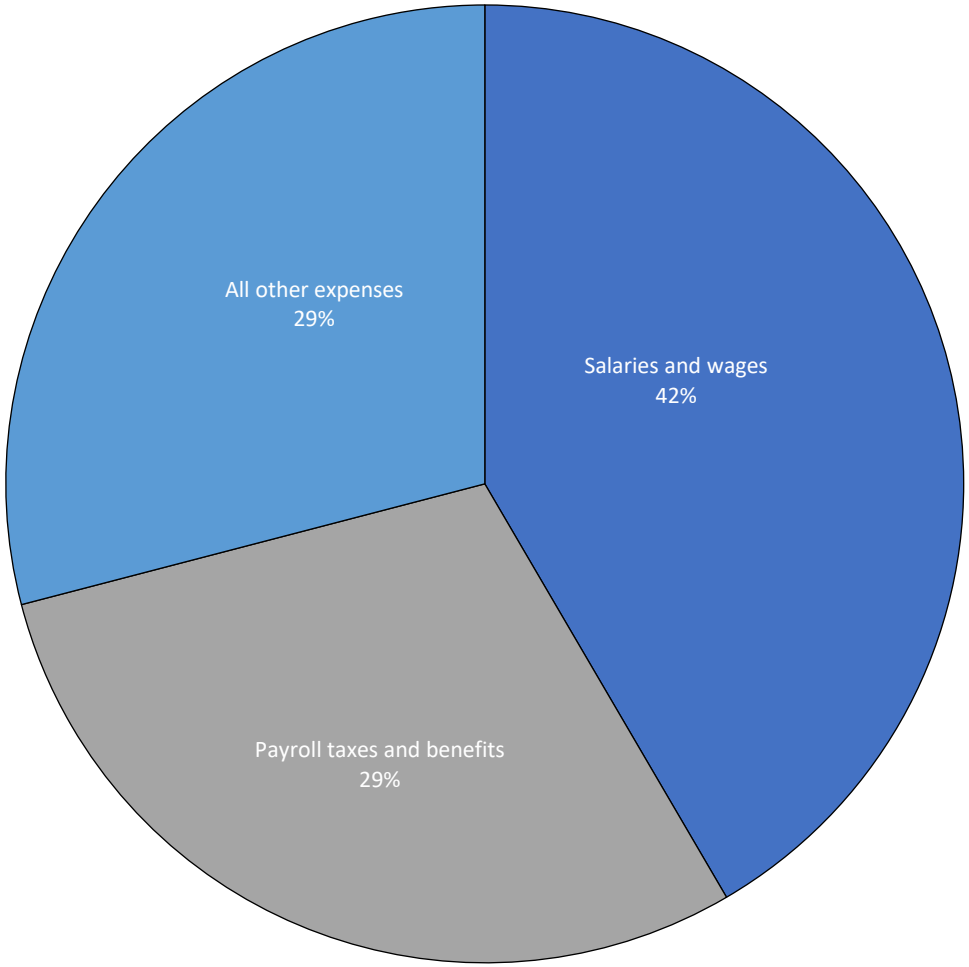
DEPARTMENTAL SHARE OF FY2025 BUDGETED EXPENDITURES



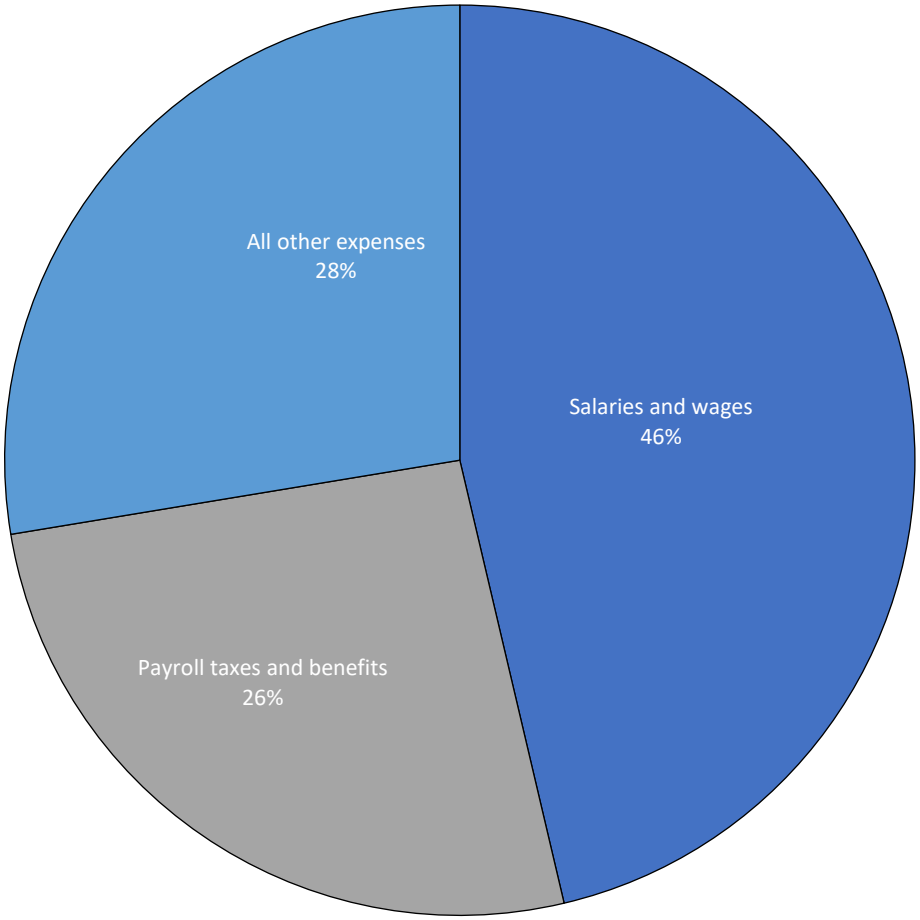
DEPARTMENTAL SHARE OF FY2024 ACTUAL EXPENDITURES



FY2026 BUDGETED PERSONNEL COSTS VS ALL OTHER COSTS



FY2025 BUDGETED PERSONNEL COSTS VS ALL OTHER COSTS



FY2024 ACTUAL PERSONNEL COSTS VS ALL OTHER COSTS