



2026 Oxford County Budget

Department Heads Request

Table of Contents

Tax Levy Calculation		1
Municipal Assessments		2
Status of Reserves and Fund Balances		3
Funding Requirements		4
Funding Sources		6
Department 10	Emergency Management Agency	8
Department 15	District Attorney's Office	10
Department 20	Administration and Finance	12
Department 25	Information Technology	15
Department 40	Buildings and Grounds	17
Department 60	Regional Communications Center	20
Department 65	Register of Deeds	22
Department 70	Register of Probate	24
Department 75	Sheriff's Office	26
Department 80	Airport	29
Department 98	County-wide	31
Department JX	Jail	33

**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	\$ 14,148,870	5.9%
Jail Fund	<u>3,003,668</u>	<u>3,291,276</u>	<u>5,316,893</u>	<u>5,365,912</u>	0.9%
Total Funding Requirements	13,647,545	14,696,149	18,683,676	19,514,782	4.4%
Funding Sources					
General Fund	3,105,511	3,157,986	3,136,967	3,807,669	21.4%
Jail Fund	<u>444,000</u>	<u>515,000</u>	<u>440,000</u>	<u>1,165,182</u>	164.8%
Total Funding Sources	<u>3,549,511</u>	<u>3,672,986</u>	<u>3,576,967</u>	<u>4,972,851</u>	39.0%
Minimum Taxes Required	<u>\$ 10,098,034</u>	<u>\$ 11,023,163</u>	<u>\$ 15,106,709</u>	<u>\$ 14,541,931</u>	-3.7%
Taxes Committed					
General Fund Minimum	\$ 7,538,366	\$ 8,246,888	\$ 10,229,816	\$ 10,341,201	1.1%
General Fund Overlay	-	107,429	151,067		-100.0%
Jail Fund	2,400,000	2,496,000	4,876,893	4,200,730	-13.9%
Unencumbered Surplus Funds	<u>(1,630,319)</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Taxes Committed	<u>\$ 8,308,047</u>	<u>\$ 10,850,317</u>	<u>\$ 15,257,776</u>	<u>\$ 14,541,931</u>	-4.7%
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	1.103	
% Change from Prior Year	-7.4%	7.8%	20.8%	-4.7%	

**Tax Assessment
Municipal Allocations**

	2025 Valuation (000s)	Tax Assessment		2025 Valuation (000s)	Tax Assessment
Andover	\$ 142,150	\$ 156,728	Newry	\$ 1,278,100	\$ 1,409,170
Bethel	1,073,000	1,183,037	Norway	828,150	913,078
Brownfield	350,050	385,948	Otisfield	517,750	570,846
Buckfield	227,000	250,279	Oxford	759,850	837,773
Byron	47,200	52,040	Paris	603,950	665,886
Canton	130,900	144,324	Peru	241,050	265,770
Denmark	590,800	651,387	Porter	229,300	252,815
Dixfield	274,250	302,375	Roxbury	188,650	207,996
Fryeburg	700,400	772,227	Rumford	752,700	829,890
Gilead	53,000	58,435	Stoneham	157,200	173,321
Greenwood	340,950	375,915	Stow	81,650	90,023
Hanover	74,050	81,644	Sumner	131,850	145,371
Hartford	225,300	248,405	Sweden	174,450	192,340
Hebron	167,700	184,898	Upton	42,400	46,748
Hiram	330,950	364,889	Waterford	437,550	482,421
Lincoln Plantation	40,900	45,094	West Paris	161,300	177,841
Lovell	890,900	982,263	Woodstock	346,050	381,538
Mexico	167,550	184,732	Unorganized Territory	430,350	474,484
			Total County	\$ 13,189,350	\$ 14,541,931

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	-
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	-	8,008	47,088	-
Dept 76 - JL	Jail Capital Reserve	-	-	-	-	-
Total Reserves		<u>\$ 2,228,860</u>	<u>\$ 283,500</u>	<u>\$ 146,219</u>	<u>\$ 2,366,141</u>	<u>\$ 362,600</u>
		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 (8/31)	2026 Budget	% Change in Budget
Expenditures							
Dept 10	Emergency Management Agency	\$ 257,571	\$ 249,484	\$ 282,924	\$ 178,159	\$ 283,114	0.1%
Dept 15	District Attorney's Office	334,873	357,958	365,530	228,895	416,212	13.9%
Dept 20	Administration and Finance	634,054	701,284	865,981	536,547	921,107	6.4%
Dept 25	Information Technology	434,990	425,385	555,295	275,616	624,525	12.5%
Dept 40	Buildings and Grounds	567,519	482,394	616,072	338,312	673,683	9.4%
Dept 60	Regional Communications Center	1,295,213	1,249,085	1,589,419	992,582	1,571,084	-1.2%
Dept 65	Register of Deeds	342,159	337,136	308,890	175,657	346,939	12.3%
Dept 70	Register of Probate	288,484	234,479	305,087	166,085	310,577	1.8%
Dept 75	Sheriff's Office	3,267,178	3,587,499	4,083,831	2,692,859	4,630,509	13.4%
Dept 80	Airport	265,732	373,975	306,630	330,595	301,193	-1.8%
Dept 98	County-wide	3,311,600	3,190,334	3,803,624	2,172,071	3,707,327	-2.5%
	<i>Total General Fund</i>	10,999,373	11,189,013	13,083,283	8,087,378	13,786,270	5.4%
Dept 76	Jail	3,291,276	3,606,704	5,316,893	2,987,105	5,365,912	0.9%
							0
	Total Expenditures	14,290,649	14,795,717	18,400,176	11,074,483	19,152,182	4.1%

**Funding Requirements
General Fund and Jail Fund**

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	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	10,000	-50.0%
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	-	-	-	47,088	-	0.0%
Dept 76	Jail					-	
Total Additions to Reserves		405,500	405,500	283,500	2,082,641	362,600	27.9%
Total General Fund Funding Requirements		\$ 11,404,873	\$ 11,594,513	\$ 13,366,783	\$ 10,170,019	\$ 14,148,870	5.9%
Total Jail Fund Funding Requirements		<u>3,291,276</u>	<u>3,606,704</u>	<u>5,316,893</u>	<u>2,987,105</u>	<u>5,365,912</u>	0.9%
Total Funding Requirements		\$ 14,696,149	\$ 15,201,217	\$ 18,683,676	\$ 13,157,124	\$ 19,514,782	4.4%

Funding Sources
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
GENERAL FUND							
Excise and Other Taxes							
65-6105	Transfer Taxes	\$ 200,000	\$ 242,366	\$ 200,000	\$ 138,693	\$ 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	21,816	55,700	59.1%
65-6205	Deeds Recording and Other Fees	400,000	428,069	400,000	277,177	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	138,589	160,000	14.3%
75-6220	Civil Process Fees	140,000	154,977	140,000	110,094	150,000	7.1%
75-6225	Sheriff's Office Other Fees	3,500	5,098	3,500	4,471	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	7,247	5,000	0.0%
15-6380	DA Supervision Fees	3,000	32,129	15,000	21,061	30,000	100.0%
20-6385	UT Administration Fee	26,000	26,000	26,000	-	75,000	188.5%
75-6320	Operation Stonegarden Grant	60,000	-	-	-	-	0.0%
75-6322	Byrne-JAG Grant	16,000	9,963	11,266	1,090	11,266	0.0%
75-6370	Bethel Patrol Services	404,250	498,177	573,450	399,032	673,841	17.5%
75-6371	Dixfield Patrol Services	294,000	409,514	428,537	249,980	-	-100.0%
75-6374	Mexico Patrol Services					673,841	0.0%
75-6372	School Resource Officer Services	126,000	181,355	173,000	122,968	155,118	-10.3%
75-6373	MDEA CID Detail	125,000	127,657	145,587	92,790	143,776	-1.2%
98-6369	Miscellaneous Intergovernmental	3,000	240	-	-	-	0.0%

Funding Sources
General Fund and Jail Fund

		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
GENERAL FUND							
Charges for Services							
40-6410	Rental of Annexed Properties	\$ 3,600	\$ 3,900	\$ 3,600	\$ 3,427	\$ 3,600	0.0%
80-6400	Airport Fuel Sales	90,000	66,261	90,000	52,973	90,000	0.0%
80-6450	Airport Leases	12,000	3,650	12,000	19,110	50,000	316.7%
Other Income							
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	252,176	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%
Other Items							
99-8000	Transfer in from Casino Fund	800,000	800,000	600,000	-	600,000	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	1,956,064	3,807,669	21.4%
JAIL FUND							
Intergovernmental							
JR-6350	State Jail Funding Distribution	510,000	564,575	250,000	\$ 304,448	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	490,315	1,165,182	164.8%
Total Funding Sources		\$ 3,672,986	\$ 4,093,040	\$ 3,576,967	\$ 2,446,379	\$ 4,972,851	39.0%

Emergency Management Agency

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
10-7005	Department Head	\$ 78,562	\$ 78,562	\$ 84,261	\$ 55,094	\$ 84,261	0.0%
10-7010	Deputy Department Head	60,550	64,716	67,278	44,289	66,663	-0.9%
10-7020	Full Time Staff	86,759	84,274	103,085	65,845	107,515	4.3%
			-		-		
10-7110	Travel and Mileage	2,500	3,006	2,500	2,274	2,500	0.0%
10-7115	Meals	300	341	300	180	300	0.0%
10-7120	Lodging	600	356	600	448	600	0.0%
10-7105	Training and Development		-		150		
			-		-		
Services			-		-		
10-7210	Telephone	300	359	1,200	762	1,225	2.1%
10-7211	Cell Phone	3,000	2,605	3,000	1,862	3,000	0.0%
10-7232	Planner Services	-	-	-	-		
10-7236	Contracted Trainers	800	400	800	-	600	-25.0%
10-7252	Equipment Repairs and Maintenance	400	-	400	98	400	0.0%
10-7351	Printing and Copying	600	734	800	55	800	0.0%
10-7354	Dues and Subscriptions	250	157	250	50	250	0.0%
10-7356	Software Licenses and Support	7,700	1,598	4,900	990	4,250	-13.3%
			-		-		
Commodities			-		-		
10-7401	Office Supplies	2,000	1,999	2,000	245	2,000	0.0%
10-7408	Disaster Supplies	1,400	2,275	1,400	1,403	1,400	0.0%
10-7409	Food	900	583	1,000	723	1,200	20.0%
10-7415	Training Supplies	600	279	600	616	600	0.0%
10-7503	Uniforms	600	344	800	738	800	0.0%
			-		-		
Capital			-		-		
10-7640	Buildings and Building Improvements	-	-	-	-		
10-7680	Equipment	7,500	4,729	5,500	1,260	2,500	-54.5%

Emergency Management Agency

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Other							
10-7800	Communications Team	\$ 1,500	\$ 1,414	\$ 1,500	\$ 516	\$ 1,500	0.0%
10-7801	County Animal Response Team	750	-	750	709	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 (8/31)	2026 Budget	% Change in Budget
Expenditures							
	Personnel - Salaries and Wages	\$ 225,871	\$ 227,552	\$ 254,624	\$ 165,228	\$ 258,439	1.5%
	Personnel - Other Personnel Costs	3,400	3,703	3,400	2,902	3,400	0.0%
	Services	13,050	5,853	11,350	3,817	10,525	-7.3%
	Commodities	5,500	5,480	5,800	3,726	6,000	3.4%
	Capital	7,500	4,729	5,500	1,260	2,500	-54.5%
	Other	2,250	2,167	2,250	1,226	2,250	0.0%
	<i>Total departmental expenditures</i>	257,571	249,484	282,924	178,159	283,114	0.1%
Revenues							
10-6301	EMA Match	112,936	140,085	85,327	39,487	85,327	0.0%
	<i>Total department-related revenues</i>	112,936	140,085	85,327	39,487	85,327	0.0%
Net Departmental Cost		\$ 144,635	\$ 109,399	\$ 197,597	\$ 138,672	\$ 197,787	0.1%

District Attorney's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
15-7020	Full Time Staff	\$ 176,177	197,197	\$ 192,189	\$ 147,951	\$ 224,061	16.6%
15-7040	Victim Witness Advocate	84,758	96,973	94,486	65,103	106,143	12.3%
			-		-		
15-7110	Travel and Mileage	3,500	446	3,500	634	3,500	0.0%
15-7115	Meals	200	242	200	53	200	0.0%
15-7120	Lodging	1,500	411	1,500	1,002	1,500	0.0%
			-		-		
Services							
15-7211	Cell Phone	3,000	4,188	4,000	1,704	4,000	0.0%
15-7234	Restitution Specialist	20,142	18,670	20,460	-	20,460	0.0%
15-7249	Other Professional Services	6,000	-	-	-		
15-7354	Dues	500	60	500	-	500	0.0%
15-7355	Fees and Registrations	500	325	500	672	500	0.0%
15-7358	Transcripts	-	120	1,500	199	1,000	-33.3%
			-		-		
Commodities							
15-7401	Office Supplies	2,000	3,091	2,000	2,011	3,000	50.0%
15-7450	Statutes and Reference Books	8,000	12,182	8,000	5,681	10,000	25.0%
			-		-		
Capital							
15-7690	Computers and IT	-	2,901	3,000	-	3,000	0.0%

District Attorney's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Other							
15-7803	MeDATS / State Electronic Services	\$ 16,363	\$ 17,534	\$ 21,797	\$ -	\$ 25,950	19.1%
15-7804	District Three Joint Budget	6,135	3,571	6,500	1,409	6,500	0.0%
15-7805	Court Witness Mileage and Fees	1,200	46	500	2,478	1,000	100.0%
15-7806	Domestic Violence Prosecutor Fee	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 (8/31)	2026 Budget	% Change in Budget
Expenditures							
	Personnel - Salaries and Wages	\$ 260,935	\$ 294,170	\$ 286,675	\$ 213,053	\$ 330,204	15.2%
	Personnel - Other Personnel Costs	5,200	1,099	5,200	1,688	5,200	0.0%
	Services	30,142	23,363	26,960	2,575	26,460	-1.9%
	Commodities	10,000	15,274	10,000	7,692	13,000	30.0%
	Capital	-	2,901	3,000	-	3,000	0.0%
	Other	28,596	21,151	33,695	3,887	38,348	13.8%
	<i>Total departmental expenditures</i>	334,873	357,958	365,530	228,895	416,212	13.9%
Revenues							
15-6315	Victim Witness Advocate Grant	5,000	13,165	5,000	7,247	5,000	0.0%
15-6380	DA Supervision Fees	3,000	32,129	15,000	21,061	30,000	100.0%
	<i>Total department-related revenues</i>	8,000	45,295	20,000	28,308	35,000	75.0%
Net Departmental Cost		<u>\$ 326,873</u>	<u>\$ 312,663</u>	<u>\$ 345,530</u>	<u>\$ 200,587</u>	<u>\$ 381,212</u>	10.3%

Administration and Finance Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
20-7001	Commissioner - Chair	\$ 14,425	\$ 13,140	\$ 15,616	\$ 9,829	\$ 16,162	3.5%
20-7002	Commissioner	13,140	14,425	14,274	10,243	14,815	3.8%
20-7003	Commissioner	13,140	13,140	14,274	10,932	14,815	3.8%
20-7004	Treasurer	18,621	18,621	20,004	13,432	20,545	2.7%
20-7005	Department Head	117,585	40,963	111,342	74,238	118,331	6.3%
20-7020	Full Time Staff	126,643	205,733	261,071	189,044	285,939	9.5%
20-7025	Part Time Staff	-	14,356	39,000	-	39,000	0.0%
			-		-		
20-7100	Stipends	2,500	2,000	5,000	-	5,000	0.0%
20-7105	Training and Development	12,000	1,043	12,000	1,917	12,000	0.0%
20-7107	Hiring Costs	3,000	3,304	4,000	819	4,000	0.0%
20-7110	Travel and Mileage	5,000	4,637	7,000	3,445	7,000	0.0%
20-7115	Meals	2,000	1,830	3,000	1,368	3,000	0.0%
20-7120	Lodging	4,000	1,459	6,000	3,861	6,000	0.0%
			-		-		
Services							
20-7220	Legal	\$ 65,000	\$ 151,888	\$ 150,000	\$ 50,105	\$ 150,000	0.0%
20-7221	Auditor	12,000	9,280	17,000	10,600	20,000	17.6%
20-7222	Business Services	120,000	81,076	30,000	65,040	30,000	0.0%
20-7231	Labor Relations	45,000	56,124	45,000	38,633	65,000	44.4%
20-7235	Shredding Services	2,000	1,482	2,000	1,998	2,500	25.0%
20-7250	Business and Service Contracts	14,000	184	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	0.0%
20-7352	Postage and Freight	15,000	19,430	17,000	13,920	17,000	0.0%
20-7353	Bank Service Charges	500	-	500	140	500	0.0%
20-7354	Dues and Subscriptions	18,600	18,994	18,600	20,747	20,000	7.5%
20-7355	Fees and Registrations	1,000	2,888	4,000	705	3,000	-25.0%
20-7356	Software Licenses and Support	-	8,437	12,000	6,075	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 (8/31)	2026 Budget	% Change in Budget
Commodities							
20-7401	Office Supplies	4,500	9,534	5,000	4,955	6,000	20.0%
20-7409	Food	600	4,426	2,500	107	2,500	0.0%
Capital							
20-7680	Equipment	-	-	10,000	2,818	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	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	

Administration and Finance Office

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 303,554	\$ 320,378	\$ 475,581	\$ 307,719	\$ 509,607	7.2%
Personnel - Other Personnel Costs	28,500	14,273	37,000	11,410	37,000	0.0%
Services	296,900	351,558	327,900	207,962	348,000	6.1%
Commodities	5,100	13,960	7,500	5,062	8,500	13.3%
Capital	-	-	10,000	2,818	15,000	50.0%
Other	-	1,115	8,000	1,576	3,000	-62.5%
<i>Total departmental expenditures</i>	634,054	701,284	865,981	536,547	921,107	6.4%
Revenues						
UT Administration Fee	26,000	26,000	26,000	-	75,000	188.5%
<i>Total department-related revenues</i>	26,000	26,000	26,000	-	75,000	188.5%
Net Departmental Cost	\$ 608,054	\$ 675,284	\$ 839,981	\$ 536,547	\$ 846,107	0.7%

Information Technology

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
25-7005	Department Head	\$ 65,944	\$ 77,013	\$ 73,282	\$ 55,314	\$ 73,282	0.0%
25-7020	Full Time Staff	86,342	89,695	87,011	71,308	90,790	4.3%
			-		-		
25-7105	Training and Development	8,000	4,539	8,000	-	8,000	0.0%
					-		
Services							
25-7211	Mobile Connectivity	-	12,572	25,000	19,213	36,200	44.8%
25-7212	Internet	33,600	46,102	40,000	3,918	40,000	0.0%
25-7213	Website	1,600	1,779	2,000	1,781	2,000	0.0%
25-7249	Other Professional Services	62,400	6,859	86,927	25,026	121,927	40.3%
25-7252	Equipment Repairs and Maint		3,631		1,041		
25-7354	Dues & Subscriptions		12,393		-		
25-7356	Software Licenses and Support	125,104	101,450	155,275	66,710	158,326	2.0%
			-		-		
Commodities							
25-7400	General Supplies	1,600	270	2,000	164	2,000	0.0%
25-7507	IT Hardware	8,000	12,429	10,000	3,520		-100.0%
25-7640	Buildings and Building Improv				4,820	5,000	
25-7680	Equipment		-		974	2,000	
			-		-		
Capital							
25-7690	Computers and IT	42,400	56,654	65,800	21,827	85,000	29.2%

Information Technology

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% 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 (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 152,286	\$ 166,708	\$ 160,293	\$ 126,622	\$ 164,072	2.4%
Personnel - Other Personnel Costs	8,000	4,539	8,000	-	8,000	0.0%
Services	222,704	184,786	309,202	117,689	358,453	15.9%
Commodities	9,600	12,698	12,000	9,478	9,000	-25.0%
Capital	42,400	56,654	65,800	21,827	85,000	29.2%
<i>Total departmental expenditures</i>	434,990	425,385	555,295	275,616	624,525	12.5%
Revenues						
N/A	-	-	-	-	-	
<i>Total department-related revenues</i>	-	-	-	-	-	
Net Departmental Cost	\$ 434,990	\$ 425,385	\$ 555,295	\$ 275,616	\$ 624,525	12.5%

Buildings and Grounds

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
40-7005	Department Head	\$ 48,138	\$ 60,279	\$ 51,434	\$ 43,464	\$ 52,065	1.2%
40-7020	Full Time Staff	80,381	66,553	86,638	56,454	87,418	0.9%
			-		-		
Services							
40-7200	Heat	45,000	34,064	45,000	35,457	55,000	22.2%
40-7201	Electricity	68,000	58,116	68,000	57,135	68,000	0.0%
40-7202	Water	7,500	6,512	7,500	1,812	7,500	0.0%
40-7203	Sewer	4,200	5,006	4,200	2,058	4,200	0.0%
40-7210	Telephone	47,700	39,109	47,700	22,533	37,000	-22.4%
40-7211	Cell Phone	-	25,691	-	18,297	27,000	
40-7227	Waste Collection and Removal	4,000	3,345	4,000	1,261	8,000	100.0%
40-7252	Equipment Repairs and Maintenance	5,000	19,326	10,000	4,572	10,000	0.0%
40-7253	Building Repairs and Maintenance	35,000	50,716	50,000	8,089	75,000	50.0%
40-7254	Grounds Upkeep and Snow Removal	60,000	35,209	60,000	25,673	60,000	0.0%
40-7255	Pest Control	1,100	1,360	1,100	1,028	1,500	36.4%
40-7257	Vehicle Repairs and Maintenance	1,500	1,014	1,500	13	1,500	0.0%
40-7355	Fees and Registrations	3,500	421	3,500	500	1,500	-57.1%
			-		-		
Commodities							
40-7401	Office Supplies	\$ 2,000	\$ 33	\$ 2,000	\$ 4	\$ 1,500	-25.0%
40-7402	Cleaning Supplies	13,500	13,646	13,500	11,612	13,500	0.0%
40-7403	Maintenance Supplies	6,000	7,052	6,000	1,281	6,000	0.0%
40-7501	Tools	5,500	512	5,500	1,991	5,500	0.0%
40-7503	Uniforms	3,000	3,940	3,000	3,492	5,000	66.7%
40-7550	Gas and Oil	1,000	256	1,000	112	1,000	0.0%

Buildings and Grounds

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Capital							
40-7640	Buildings and Building Improvements	112,000	10,869	112,000	17,110	112,000	0.0%
40-7680	Equipment	-	3,899	-	950	1,500	
Other							
40-7812	Annexed Property Maintenance	6,000	32,734	25,000	20,935	27,000	8.0%
40-7900	Debt Service Principal	-	-	-	-		
40-7901	Debt Service Interest	-	-	-	-		
40-7980	Property Taxes	7,500	2,732	7,500	2,480	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 (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 128,519	\$ 126,832	\$ 138,072	\$ 99,918	\$ 139,483	1.0%
Services	282,500	279,889	302,500	178,427	356,200	17.8%
Commodities	31,000	25,439	31,000	18,493	32,500	4.8%
Capital	112,000	14,768	112,000	18,059	113,500	1.3%
Other	13,500	35,466	32,500	23,415	32,000	-1.5%
<i>Total departmental expenditures</i>	567,519	482,394	616,072	338,312	673,683	9.4%
Revenues						
Rental of Annexed Properties	3,600	3,900	3,600	3,427	3,600	0.0%
<i>Total department-related revenues</i>	3,600	3,900	3,600	3,427	3,600	0.0%
Net Departmental Cost	\$ 563,919	\$ 478,494	\$ 612,472	\$ 334,885	\$ 670,083	9.4%

Regional Communications Center

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
60-7005	Department Head	\$ 79,290	\$ 80,316	\$ 85,030	\$ 55,597	\$ 85,030	0.0%
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	605,223	1,099,213	-2.1%
60-7025	Part Time Staff	27,845	96,886	51,480	121,857	127,841	148.3%
			-		-		
60-7105	Training and Development	8,000	7,661	8,400	4,948	8,400	0.0%
60-7110	Travel and Mileage	5,400	5,834	5,400	6,874	5,400	0.0%
60-7115	Meals	1,850	1,617	2,000	1,198	2,000	0.0%
60-7120	Lodging	1,500	1,668	1,500	300	1,500	0.0%
			-		-		
Services			-		-		
60-7211	Cell Phone	5,150	2,561	5,150	1,875	5,150	0.0%
60-7216	Telecom Circuits	1,488	1,796	2,000	611	2,000	0.0%
60-7250	Equipment Rentals and Leases	106,748	66,853	145,000	79,154	149,350	3.0%
60-7252	Equipment Repairs and Maintenance	38,500	65,271	52,000	57,527	52,000	0.0%
60-7253	Building Repairs and Maintenance	600	-	600	-	600	0.0%
60-7354	Dues and Subscriptions	1,400	1,533	1,400	200	1,400	0.0%
60-7355	Fees and Registrations	1,000	1,399	2,000	50	2,000	0.0%
60-7356	Software Licenses and Support	9,492	23,493	15,000	15,787	15,000	0.0%
			-		-		
Commodities			-		-		
60-7401	Office Supplies	5,500	3,221	5,500	1,700	5,500	0.0%
60-7550	Gas and Oil	200	-	200	-		-100.0%
			-		-		
Capital			-		-		
60-7680	Equipment	8,700	3,714	8,700	7,326	8,700	0.0%
60-7813	Communication Study	-	15,363	-	-		

Regional Communications Center

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% 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 (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 1,099,685	\$ 1,047,101	\$ 1,334,569	\$ 815,031	\$ 1,312,084	-1.7%
Personnel - Other Personnel Costs	16,750	16,780	17,300	13,321	17,300	0.0%
Services	164,378	162,906	223,150	155,204	227,500	1.9%
Commodities	5,700	3,221	5,700	1,700	5,500	-3.5%
Capital	8,700	19,077	8,700	7,326	8,700	0.0%
<i>Total departmental expenditures</i>	1,295,213	1,249,085	1,589,419	992,582	1,571,084	-1.2%
Revenues						
N/A	-	-	-	-	-	
<i>Total department-related revenues</i>	-	-	-	-	-	
Net Departmental Cost	<u>\$ 1,295,213</u>	<u>\$ 1,249,085</u>	<u>\$ 1,589,419</u>	<u>\$ 992,582</u>	<u>\$ 1,571,084</u>	-1.2%

Register of Deeds

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
65-7000	Elected Officials	\$ 67,746	\$ 67,746	\$ 72,966	\$ 47,532	\$ 72,966	0.0%
65-7010	Deputy Department Head	47,156	53,032	51,636	43,955	51,281	-0.7%
65-7020	Full Time Staff	46,829	61,566	50,833	31,575	45,336	-10.8%
65-7025	Part Time Staff	31,028	25,797	34,055	9,094	33,056	-2.9%
			-		-		
65-7110	Travel and Mileage	1,550	615	1,550	1,882	3,000	93.5%
65-7115	Meals	450	380	450	292	600	33.3%
65-7120	Lodging	1,500	1,159	1,500	493	3,500	133.3%
			-		-		
Services							
65-7354	Dues and Subscriptions	400	310	400	310	400	0.0%
65-7355	Fees and Registrations	500	600	500	418	1,600	220.0%
65-7356	Software Licenses and Support	85,000	70,684	85,000	37,418	80,000	-5.9%
			-		-		
Commodities							
65-7401	Office Supplies	2,000	954	2,000	1,002	2,000	0.0%
			-		-		
Capital							
65-7680	Equipment	8,000	5,378	8,000	1,577	2,500	-68.8%
			-		-		
Other							
65-7807	Record Preservation	50,000	48,915	-	108	50,700	

Register of Deeds

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% 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 (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 192,759	\$ 208,141	\$ 209,490	\$ 132,157	\$ 202,639	-3.3%
Personnel - Other Personnel Costs	3,500	2,154	3,500	2,667	7,100	102.9%
Services	85,900	71,594	85,900	38,146	82,000	-4.5%
Commodities	2,000	954	2,000	1,002	2,000	0.0%
Capital	8,000	5,378	8,000	1,577	2,500	-68.8%
Other	50,000	48,915	-	108	50,700	
<i>Total departmental expenditures</i>	342,159	337,136	308,890	175,657	346,939	12.3%
Revenues						
Transfer Taxes	200,000	242,366	200,000	138,693	200,000	0.0%
Deeds Surcharge Fees	40,000	32,886	35,000	21,816	55,700	59.1%
Deeds Recording and Other Fees	400,000	428,069	400,000	277,177	528,800	32.2%
<i>Total department-related revenues</i>	640,000	703,321	635,000	437,686	784,500	23.5%
Net Departmental Cost (Income)	<u>\$ (297,841)</u>	<u>\$ (366,185)</u>	<u>\$ (326,110)</u>	<u>\$ (262,029)</u>	<u>\$ (437,561)</u>	34.2%

Register of Probate

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
70-7000	Elected Officials	\$ 67,725	\$ 67,740	\$ 72,946	\$ 47,532	\$ 72,696	-0.3%
70-7006	Probate Judge	38,802	38,802	41,631	27,223	41,631	0.0%
70-7010	Deputy Department Head	49,650	53,413	53,870	-	53,978	0.2%
70-7020	Full Time Staff	76,167	40,268	79,789	66,575	79,789	0.0%
			-		-		
70-7110	Travel and Mileage	400	470	400	101	500	25.0%
70-7115	Meals	1,000	729	1,500	726	1,500	0.0%
70-7120	Lodging	2,400	1,243	2,400	-	2,400	0.0%
			-		-		
Services			-		-		
70-7229	Court Appointed Attorney	20,000	14,084	20,000	7,637	20,000	0.0%
70-7340	General Liability Insurance	140	138	145	-	150	3.4%
70-7354	Dues and Subscriptions	1,000	349	1,000	125	500	-50.0%
70-7355	Fees and Registrations	900	175	900	393	500	-44.4%
70-7356	Software Licenses and Support	-	1,335	1,500	1,091	1,500	0.0%
70-7359	Legal Notices	9,000	7,447	9,000	10,525	14,000	55.6%
			-		-		
Commodities			-		-		
70-7401	Office Supplies	2,000	2,823	2,000	1,105	2,000	0.0%
70-7450	Statutes and Reference Books	2,500	1,959	2,500	-	2,500	0.0%
			-		-		
Capital			-		-		
70-7680	Equipment	12,000	-	12,000	-	12,000	0.0%
			-		-		
Other			-		-		
70-7807	Record Preservation	1,700	-	1,700	-	1,700	0.0%
70-7840	Icon E-filing	3,100	3,506	3,506	3,050	3,233	-7.8%

Register of Probate

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% 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 (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 232,344	\$ 200,223	\$ 248,236	\$ 141,331	\$ 248,094	-0.1%
Personnel - Other Personnel Costs	3,800	2,441	4,300	827	4,400	2.3%
Services	31,040	23,527	32,545	19,772	36,650	12.6%
Commodities	4,500	4,782	4,500	1,105	4,500	0.0%
Capital	12,000	-	12,000	-	12,000	0.0%
Other	4,800	3,506	3,506	3,050	4,933	40.7%
<i>Total departmental expenditures</i>	288,484	234,479	305,087	166,085	310,577	1.8%
Revenues						
Probate Surcharge Fees	4,000	4,436	4,000	2,030	4,000	0.0%
Probate Filing and Other Fees	140,000	141,248	140,000	138,589	160,000	14.3%
<i>Total department-related revenues</i>	144,000	145,684	144,000	140,619	164,000	13.9%
Net Departmental Cost	<u>\$ 144,484</u>	<u>\$ 88,795</u>	<u>\$ 161,087</u>	<u>\$ 25,466</u>	<u>\$ 146,577</u>	-9.0%

Sheriff's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
75-7000	Elected Officials	\$ 104,108	\$ 106,608	\$ 111,129	\$ 72,733	\$ 111,241	0.1%
75-7010	Deputy Department Head	176,876	160,240	200,681	126,214	205,108	2.2%
75-7041	Detectives	317,102	242,822	320,251	211,718	369,967	15.5%
75-7042	Deputies	1,661,556	1,988,130	2,105,796	1,686,781	2,548,981	21.0%
75-7043	School Resource Officers	85,800	85,323	63,877	48,160	102,485	60.4%
75-7044	Administrative Staff	102,016	101,314	109,871	69,545	109,651	-0.2%
			-		-		
75-7105	Training and Development	19,000	17,490	25,000	15,485	25,000	0.0%
75-7106	Maine Criminal Justice Academy	43,000	54,114	48,000	(9,033)	15,000	-68.8%
75-7107	Hiring Costs	-	3,825	5,000	3,075	5,000	0.0%
75-7110	Travel and Mileage	1,950	(2,830)	2,150	3,934	5,000	132.6%
75-7111	Travel and Mileage - SROs	13,500	1,126	-	510	-	
75-7115	Meals	750	838	1,500	848	1,500	0.0%
75-7120	Lodging	3,000	2,036	7,000	3,809	7,000	0.0%
			-		-		
Services			-		-		
75-7220	Legal	-	550	10,000	8,389	10,000	0.0%
75-7238	Employee Testing Services	8,750	-	8,750	5,000	8,750	0.0%
75-7240	K-9 Costs - Jonas	10,000	8,299	10,000	1,411	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	0.0%
75-7250	Equipment Rentals and Leases	400	-	400	-	400	0.0%
75-7251	Facilities Rentals and Leases	21,200	20,702	22,260	15,994	22,260	0.0%
75-7252	Equipment Repairs and Maintenance	8,000	801	12,000	15,219	14,900	24.2%
75-7256	Uniform Laundering	250	-	500	-	500	0.0%
75-7257	Vehicle Repairs and Maintenance	75,000	132,073	95,000	88,713	98,000	3.2%
75-7352	Postage and Freight	200	8	400	8	300	-25.0%
75-7354	Dues and Subscriptions	2,000	2,020	2,500	1,807	5,000	100.0%
75-7355	Fees and Registrations	4,000	3,315	4,000	370	4,000	0.0%
75-7356	Software Licenses and Support	-	229	300	255	300	0.0%

Sheriff's Office

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Commodities							
75-7400	General Supplies	\$ 5,000	\$ -	\$ 6,000	-	\$ 6,000	0.0%
75-7401	Office Supplies	8,000	6,738	9,000	4,888	7,000	-22.2%
75-7415	Training Supplies	15,000	14,636	18,000	14,030	18,000	0.0%
75-7416	Investigative Supplies	4,000	4,460	6,000	4,375	5,000	-16.7%
75-7450	Statutes and Reference Books	4,000	-	5,000	-	5,000	0.0%
75-7502	Radios	10,000	17,636	16,000	8,955	10,000	-37.5%
75-7503	Uniforms	34,000	50,423	49,000	26,831	49,000	0.0%
75-7505	Body Armor and Tasers	12,320	25,706	15,000	13,045	25,000	66.7%
75-7506	Body Cameras	12,600	4,559	21,000	3,698	48,000	128.6%
75-7508	Uniforms and Equipment - SROs	4,500	374	4,500	-	1,500	-66.7%
75-7550	Gas and Oil	175,000	177,238	190,000	111,976	190,000	0.0%
Capital							
75-7680	Equipment	55,000	20,537	81,400	53,111	81,400	0.0%
75-7681	Equipment - Byrne-JAG	16,000	20,887	11,266	-	11,266	0.0%
75-7700	Vehicles	235,000	299,478	455,000	76,885	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	2,752	8,000	-20.0%

Departmental Reserve Account Details

Reserve Fund Name	2025	2025	2025	2025	2026
	Beg Balance	Additions	YTD Used	Curr Bal	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 (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 2,447,458	\$ 2,684,437	\$ 2,911,605	\$ 2,215,151	\$ 3,447,433	18.4%
Personnel - Other Personnel Costs	81,200	76,598	88,650	18,629	58,500	-34.0%
Services	139,800	180,125	186,110	138,473	184,410	-0.9%
Commodities	284,420	301,770	339,500	187,799	364,500	7.4%
Capital	306,000	340,902	547,666	129,996	567,666	3.7%
Other	8,300	3,667	10,300	2,811	8,000	-22.3%
<i>Total departmental expenditures</i>	<u>3,267,178</u>	<u>3,587,499</u>	<u>4,083,831</u>	<u>2,692,859</u>	<u>4,630,509</u>	<u>13.4%</u>
Revenues						
Civil Process Fees	140,000	154,977	140,000	110,094	150,000	7.1%
Sheriff's Office Other Fees	3,500	5,098	3,500	4,471	6,000	71.4%
Operation Stonegarden Grant	60,000	-	-	-	-	
Byrne-JAG Grant	16,000	9,963	11,266	1,090	11,266	0.0%
Bethel Patrol Services	404,250	498,177	573,450	399,032	673,841	17.5%
Dixfield Patrol Services	294,000	409,514	428,537	249,980	-	-100.0%
Mexico Patrol Services	-	-	-	-	673,841	
School Resource Officer Services	126,000	181,355	173,000	122,968	155,118	-10.3%
MDEA CID Detail	125,000	127,657	145,587	92,790	143,776	-1.2%
SO Private Donations and Grants	10,000	531	20,000	-	-	-100.0%
<i>Total department-related revenues</i>	<u>1,178,750</u>	<u>1,387,272</u>	<u>1,495,340</u>	<u>980,425</u>	<u>1,813,842</u>	<u>21.3%</u>
Net Departmental Cost	<u>\$ 2,088,428</u>	<u>\$ 2,200,227</u>	<u>\$ 2,588,491</u>	<u>\$ 1,712,434</u>	<u>\$ 2,816,667</u>	<u>8.8%</u>

Airport

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
80-7020	Full Time Staff	\$ 25,132	\$ 33,228	\$ 30,030	\$ 23,903	\$ 29,876	-0.5%
			-		-		
Services							
80-7201	Electricity	18,500	20,153	19,500	16,313	25,817	32.4%
80-7202	Water	1,600	362	1,600	389	1,000	-37.5%
80-7253	Building Repairs and Maintenance	20,000	15,789	20,000	30,441	25,000	25.0%
80-7254	Grounds Upkeep and Snow Removal	80,000	75,058	80,000	39,968	80,000	0.0%
80-7340	General Liability Insurance	4,500	4,215	4,500	-	4,500	0.0%
80-7355	Fees and Registrations	1,000	-	1,000	388	1,000	0.0%
80-7398	Business Promotion	-	-	4,000	-	2,500	-37.5%
80-7999	Miscellaneous Services	-	103	1,000	651	1,000	0.0%
			-		-		
Commodities							
80-7551	Aviation Fuel	90,000	38,190	95,000	64,972	83,500	-12.1%
			-		-		
Capital							
80-7640	Building and Buildings Improv	-	184,335	25,000	101	22,000	-12.0%
80-7680	Equipment	10,000	2,062	10,000	258	10,000	0.0%
80-7720	Infrastructure	15,000	481	15,000	153,211	15,000	0.0%

Departmental Reserve Account Details

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

Airport

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Budget	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 25,132	\$ 33,228	\$ 30,030	\$ 23,903	\$ 29,876	-0.5%
Personnel - Other Personnel Costs	-	-	-	-	-	
Services	125,600	115,679	131,600	88,150	140,817	7.0%
Commodities	90,000	38,190	95,000	64,972	83,500	-12.1%
Capital	25,000	186,878	50,000	153,571	47,000	-6.0%
<i>Total departmental expenditures</i>	265,732	373,975	306,630	330,595	301,193	-1.8%
Revenues						
Airport Fuel Sales	90,000	66,261	90,000	52,973	90,000	0.0%
Airport Leases	12,000	3,650	12,000	19,110	50,000	316.7%
<i>Total department-related revenues</i>	102,000	69,911	102,000	72,083	140,000	37.3%
Net Departmental Cost	\$ 163,732	\$ 304,064	\$ 204,630	\$ 258,512	\$ 161,193	-21.2%

County-Wide

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
98-7050	Payroll Taxes	\$ 391,000	\$ 413,311	\$ 411,000	\$ 324,403	\$ 518,000	26.0%
98-7051	Paid Family and Medical Leave	-	-	31,000	-	34,000	9.7%
98-7055	Health Insurance	1,583,000	1,398,253	1,816,000	1,081,700	2,052,000	13.0%
98-7057	Wellness Works	4,000	1,808	4,000	4,013	4,000	0.0%
98-7065	Unemployment	-	-	-	8,008	-	
98-7070	Workers Comp	161,500	142,300	185,824	192,196	203,327	9.4%
98-7075	MainePERS Contributions	498,000	525,076	659,000	398,898	723,000	9.7%
98-7076	457 Plan Contributions	5,000	7,734	8,000	4,082	8,000	0.0%
98-7095	Cash in Lieu of Benefits	63,000	79,817	47,000	25,398	55,000	17.0%
98-7099	Undesignated Wages	225,000	-	240,000	-		-100.0%
			-		-		
Services			-		-		
98-7344	Risk Pool Insurance	65,300	74,734	80,000	88,018	100,000	25.0%
98-7901	Debt Service Interest					10,000	
			-		-		
Other			-		-		
98-7850	Androscoggin River Watershed Council	12,500	12,500	13,500	-		-100.0%
98-7852	Children's Advocacy Center	15,000	16,250	15,000	8,750		-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	75,150		-100.0%
98-7856	Oxford County Soil and Water Conservation	32,200	32,200	37,200	27,900		-100.0%
98-7858	Western Maine Transportation Services	14,000	14,000	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		-100.0%

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	\$ -	\$ 8,008	\$ 47,088	

County-Wide

Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel - Other Personnel Costs	2,930,500	2,651,258	3,401,824	1,867,554	3,597,327	5.7%
Services	65,300	74,734	80,000	88,018	110,000	37.5%
Commodities	-	-	-	-	-	
Capital	-	-	-	-	-	
Other	315,800	464,342	321,800	216,498	-	-100.0%
<i>Total departmental expenditures</i>	<u>3,311,600</u>	<u>3,190,334</u>	<u>3,803,624</u>	<u>2,172,071</u>	<u>3,707,327</u>	-2.5%
Revenues and Other Sources						
Payments in Lieu of Taxes	70,000	75,248	-	-	-	
Interest on Investments	14,000	29,560	20,000	252,176	50,000	150.0%
Wellness Works Grant	4,000	504	4,000	1,853	4,000	0.0%
Miscellaneous Income	-	2,863	-	-	-	
Transfer in from Casino Fund	800,000	800,000	600,000	-	600,000	0.0%
Proceeds from Sale of Assets	-	-	-	-	-	
Use of Sucharge Reserves	51,700	-	1,700	-	52,400	2982.4%
<i>Total department-related revenues</i>	<u>939,700</u>	<u>908,174</u>	<u>625,700</u>	<u>254,030</u>	<u>706,400</u>	12.9%
Net Departmental Cost	<u>\$ 2,371,900</u>	<u>\$ 2,282,160</u>	<u>\$ 3,177,924</u>	<u>\$ 1,918,041</u>	<u>\$ 3,000,927</u>	-5.6%

Jail

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Personnel							
JX-7005	Department Head	\$ 92,828	\$ 95,917	\$ 99,450	\$ 62,298	\$ 99,450	0.0%
JX-7010	Deputy Department Head	80,285	81,216	86,346	54,085	86,346	0.0%
JX-7020	Full Time Staff	1,190,142	1,286,918	1,358,635	809,126	1,456,747	7.2%
JX-7025	Part Time Staff	10,468	47,108	22,360	62,805	52,053	132.8%
JX-7046	Custodians	32,129	33,297	34,518	18,198	34,871	1.0%
			-		-		
JX-7050	Payroll Taxes	105,087	118,867	111,566	78,977	129,637	16.2%
JX-7051	Paid Family and Medical Leave	-	-	7,831	-	8,472	8.2%
JX-7055	Health Insurance	307,129	316,624	410,521	264,524	444,539	8.3%
JX-7070	Workers Comp	-	56,837	47,004	16,866	50,838	8.2%
JX-7075	MainePERS Contributions	112,283	158,384	192,737	105,576	206,434	7.1%
JX-7095	Cash in Lieu of Benefits	31,600	-	24,800	11,400	27,600	11.3%
			-		-		
JX-7105	Training and Development	10,000	7,040	10,000	40	10,000	0.0%
JX-7107	Hiring Costs	2,000	689	3,000	1,701	3,000	0.0%
JX-7110	Travel and Mileage	1,000	-	1,000	-	1,000	0.0%
JX-7115	Meals	625	474	625	60	625	0.0%

Jail

Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Services							
JX-7200	Heat	\$ 40,000	\$ 10,655	\$ 40,000	\$ 11,904	\$ 35,000	-12.5%
JX-7201	Electricity	17,000	8,112	20,000	9,579	20,000	0.0%
JX-7202	Water	5,000	2,768	5,000	3,606	7,000	40.0%
JX-7203	Sewer	12,000	8,189	14,000	6,145	14,000	0.0%
JX-7210	Telephone	5,300	3,619	6,000	2,080	5,000	-16.7%
JX-7220	Legal	6,500	6,859	15,000	4,322	15,000	0.0%
JX-7221	Auditor	2,400	2,320	4,500	820	4,500	0.0%
JX-7222	Business Services	13,000	7,940	3,500	5,685	3,500	0.0%
JX-7225	IT Support	109,000	46,404	123,000	21,538	123,000	0.0%
JX-7227	Waste Collection and Removal	4,000	3,345	4,000	1,971	8,000	100.0%
JX-7228	Board of Prisoners	25,000	597,683	1,250,000	541,330	1,250,000	0.0%
JX-7230	Inmate Medical and Dental Care	500,000	380,792	650,000	351,937	650,000	0.0%
JX-7233	Pretrial Services	90,000	91,601	92,000	63,363	102,000	10.9%
JX-7239	Inmate Programs and Services	10,000	-	10,000	461	7,500	-25.0%
JX-7252	Equipment Repairs and Maintenance	6,000	1,343	6,000	11,801	6,000	0.0%
JX-7253	Building Repairs and Maintenance	25,000	820	20,000	3,697	40,000	100.0%
JX-7254	Grounds Upkeep and Snow Removal	6,000	5,774	6,500	2,438	6,000	-7.7%
JX-7255	Pest Control	1,800	1,411	1,800	1,015	1,800	0.0%
JX-7257	Vehicle Repairs and Maintenance	10,000	3,807	10,000	1,286	8,000	-20.0%
JX-7343	Property Insurance	55,000	49,823	55,000	58,679	60,000	9.1%
JX-7354	Dues and Subscriptions	-	55	-	-		

Jail

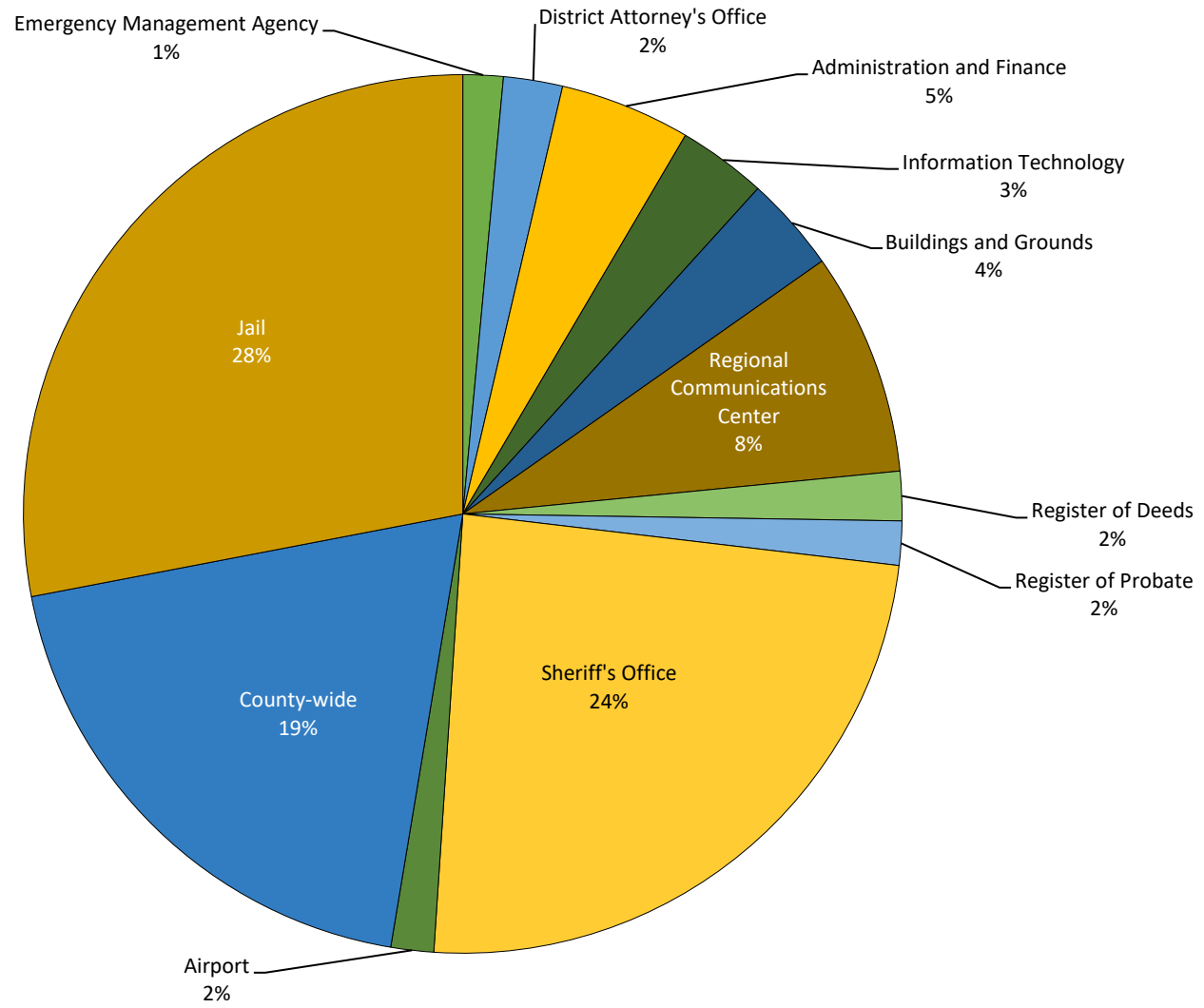
Account		2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Commodities							
JX-7400	General Supplies	\$ 8,000	\$ 5,786	\$ 5,000	\$ 3,849	\$ 8,000	60.0%
JX-7401	Office Supplies	1,200	4,302	1,200	4,074		-100.0%
JX-7402	Cleaning Supplies	3,000	826	3,000	2,672	4,000	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	14.3%
JX-7409	Food	256,000	128,799	300,000	167,017	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	3,490	15,000	0.0%
JX-7550	Gas and Oil	15,000	15,111	10,000	4,146	8,000	-20.0%
Capital							
JX-7640	Buildings and Building Improvements	30,000	90	10,000	32,002	20,000	100.0%
JX-7680	Equipment	20,000	2,877		2,607	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	100.0%
JX-7700	Vehicles	12,000	1,100	25,000	-	30,000	20.0%

Departmental Reserve Account Details

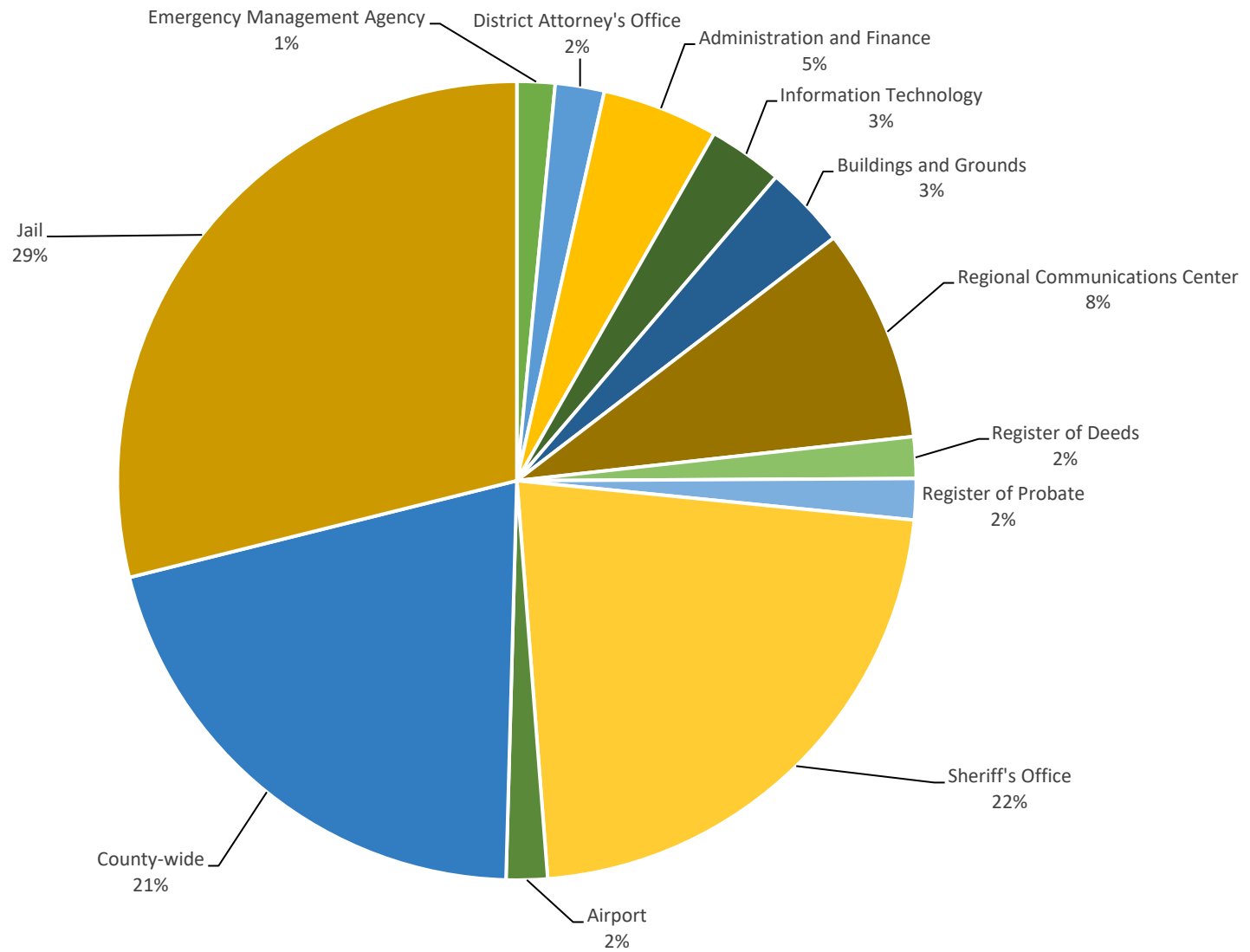
Reserve Fund Name	2025 Beg Balance	2025 Additions	2025 YTD Used	2025 Curr Bal	2026 Add Request
Equipment/IT	\$ -	\$ -	\$ -	\$ -	
Vehicle					

Jail

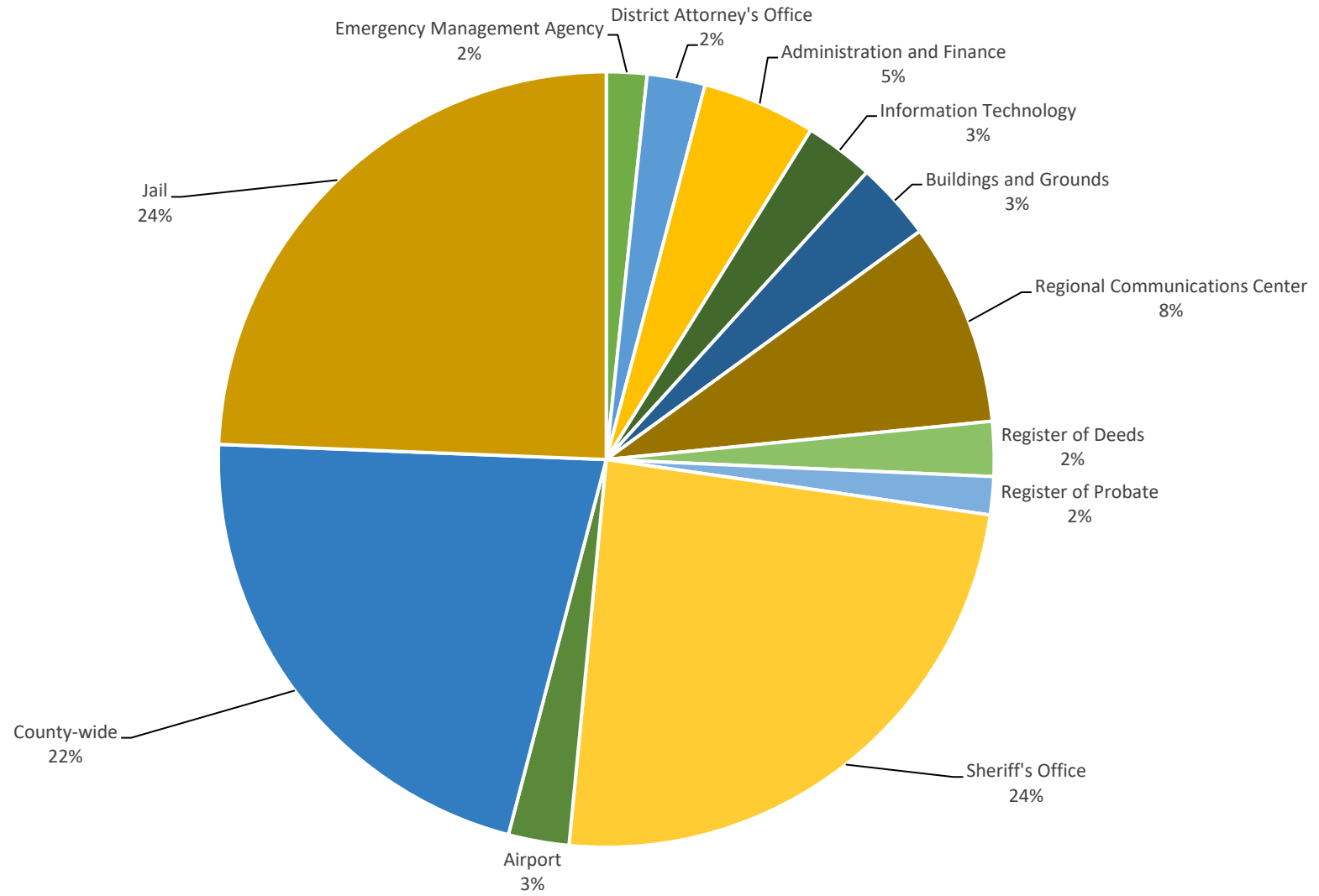
Account	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Departmental Summary						
	2024 Budget	2024 Actual	2025 Budget	2025 Actual (8/31)	2026 Budget	% Change in Budget
Expenditures						
Personnel - Salaries and Wages	\$ 1,405,852	\$ 1,544,456	\$ 1,601,309	\$ 1,006,512	\$ 1,729,467	8.0%
Personnel - Other Personnel Costs	569,724	658,915	809,084	479,143	882,145	9.0%
Services	943,000	1,233,320	2,336,300	1,103,657	2,366,300	1.3%
Commodities	305,700	165,759	345,200	185,914	318,000	-7.9%
Capital	67,000	4,254	225,000	211,879	70,000	-68.9%
<i>Total departmental expenditures</i>	3,291,276	3,606,704	5,316,893	2,987,105	5,365,912	0.9%
Revenues and Other Sources						
State Jail Funding Distribution	510,000	564,575	250,000	304,448	967,234	286.9%
MAT Funding	-	96,766	-	-	192,948	
Judiciary Court Fines and Surcharges	5,000	1,817	5,000	11,867	5,000	0.0%
DOJ Grant	-	185,000	185,000	174,000	-	-100.0%
<i>Total department-related revenues</i>	515,000	848,158	440,000	490,315	1,165,182	164.8%
Net Departmental Cost	<u>\$ 2,776,276</u>	<u>\$ 2,758,546</u>	<u>\$ 4,876,893</u>	<u>\$ 2,496,790</u>	<u>\$ 4,200,730</u>	-13.9%



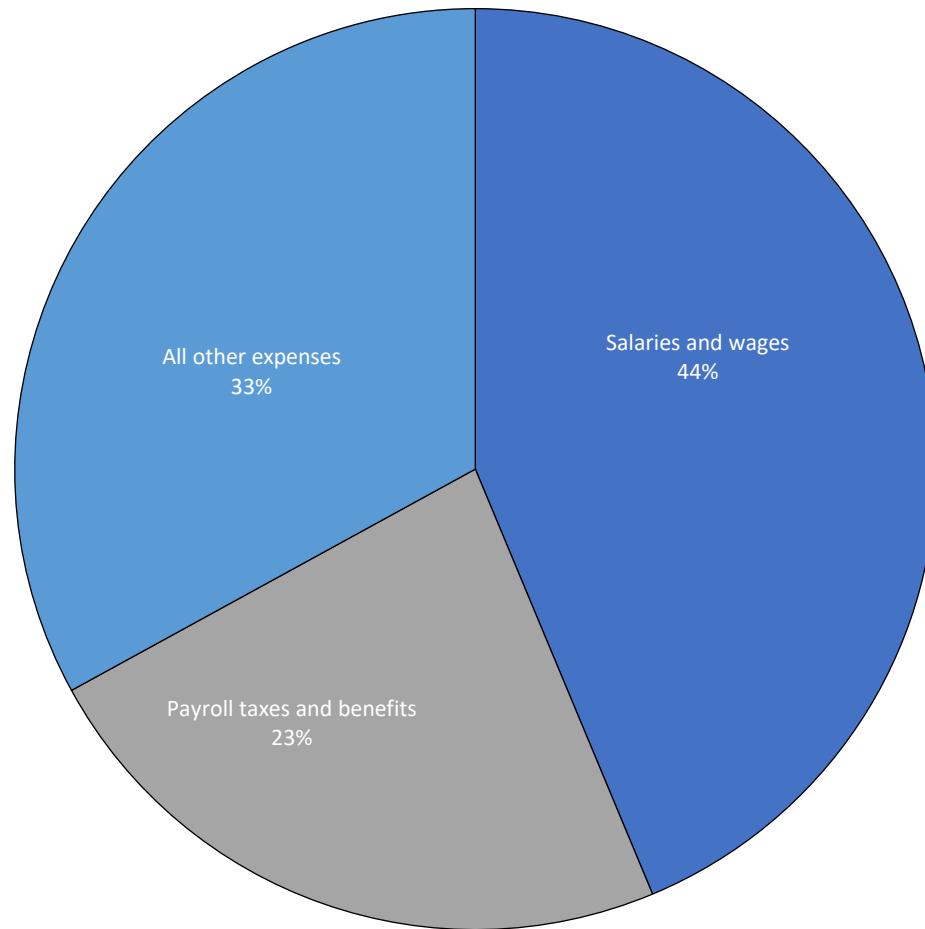
DEPARTMENTAL SHARE OF FY2026 BUDGETED EXPENDITURES



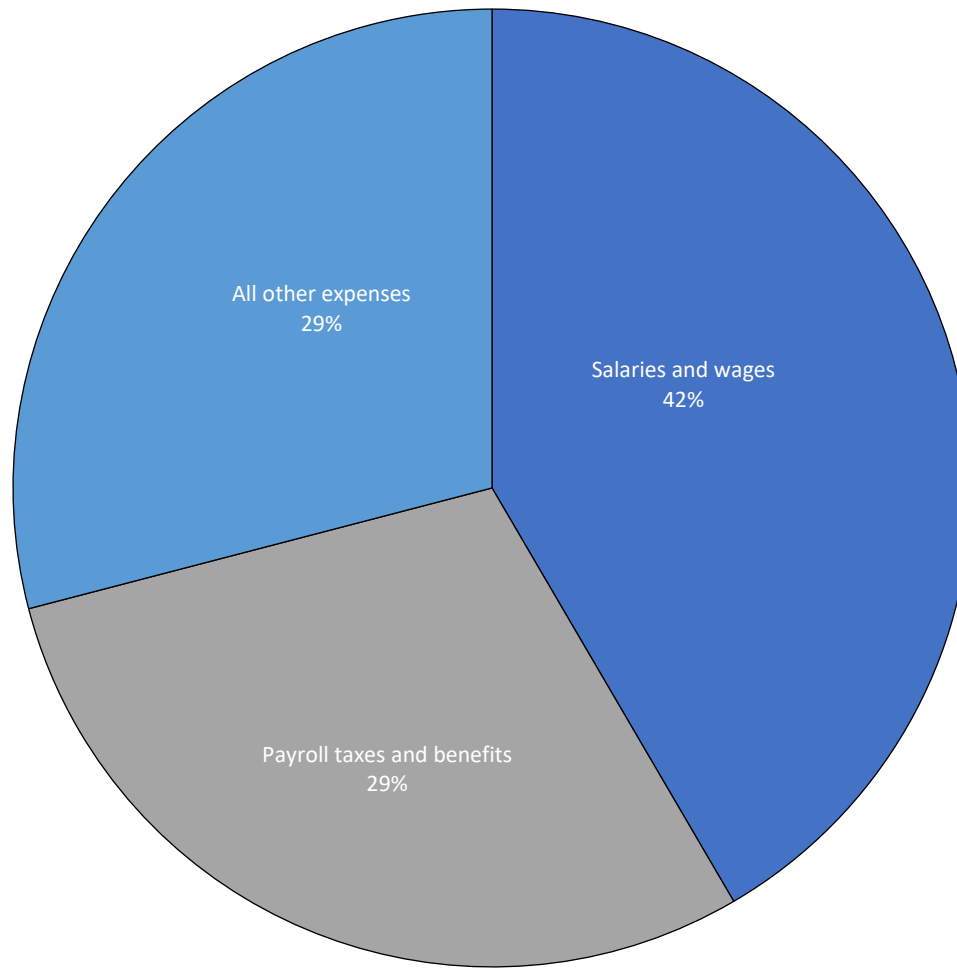
DEPARTMENTAL SHARE OF FY2025 BUDGETED EXPENDITURES



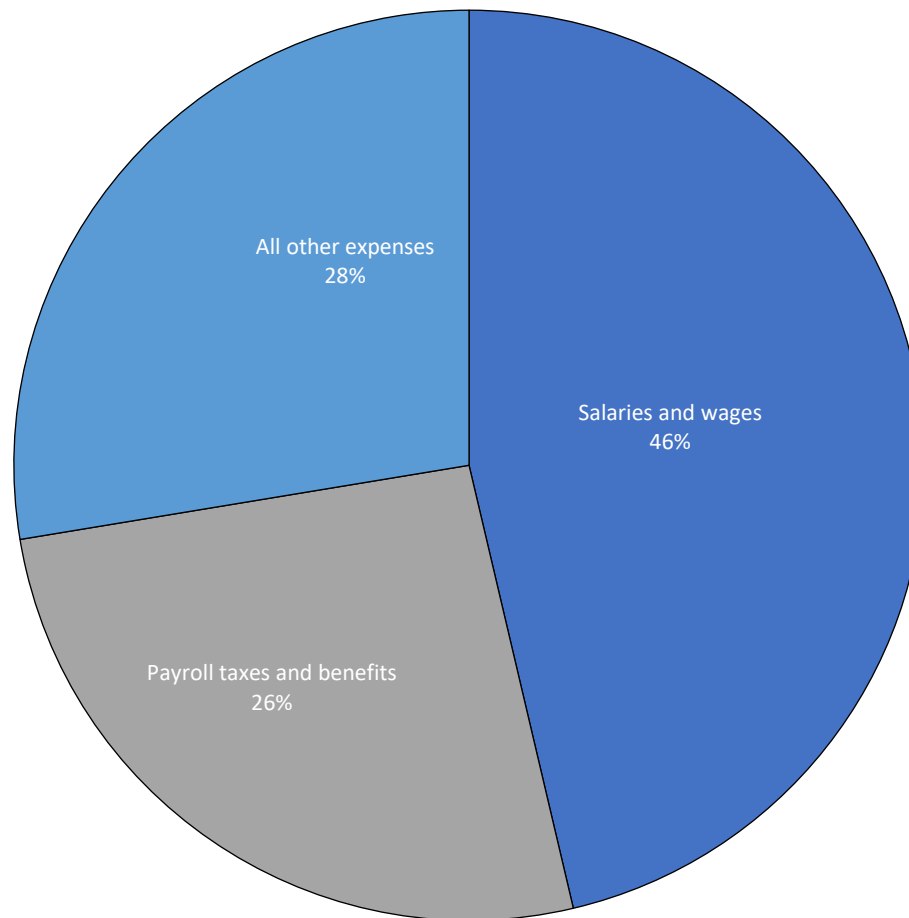
DEPARTMENTAL SHARE OF FY2024 ACTUAL EXPENDITURES



FY2026 BUDGETED PERSONNEL COSTS VS ALL OTHER COSTS



FY2025 BUDGETED PERSONNEL COSTS VS ALL OTHER COSTS



FY2024 ACTUAL PERSONNEL COSTS VS ALL OTHER COSTS