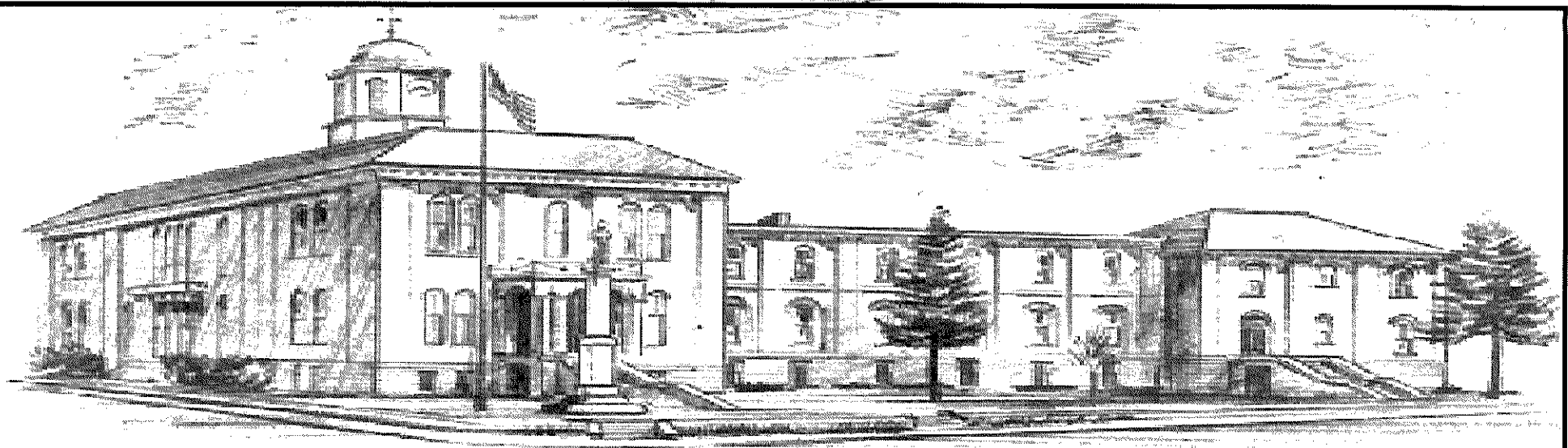




Androscoggin County 2026 Budget

ANDROSCOGGIN COUNTY COMMISSIONERS

Andrew Lewis, Chair
Jane Petheny, Vice-Chair
Brian Ames, Commissioner
Sally Christner, Commissioner
Roland Poirier, Commissioner
Shukri Abdirahman, Commissioner
Garrett Mason, Commissioner

COUNTY ADMINISTRATOR

Jeff Chute

COUNTY TREASURER

Clarice Proctor

COUNTY BUDGET COMMITTEE

Lisa Cesare, Chair
David Chittim, Vice-Chair
Tim Gallant
Robert Reed
Susan Longchamps
Stephen Robinson
Bruce Damon
Paula Masselli
Noel Hinkley
Scott Dimmick
Richard Whiting
Timothy Macleod
John DeSantis
William Kenniston

County of Androscoggin

2026 Tax Levy

	2025 Budget	2026 Budget	Difference Between 2025 and 2026 Budget	% Difference Between 2025-2026 Budget
Expenditures:				
Departmental	\$ 11,141,409.00	\$ 12,418,799.00	\$ 1,277,390.00	11.47%
Jail	\$ 9,037,680.00	\$ 11,307,829.00	\$ 2,270,149.00	25%
Total	\$ 20,179,089.00	\$ 23,726,628.00	\$ 3,547,539.00	17.58%
Revenues:				
Department	\$ 2,129,019.00	\$ 2,551,509.00	\$ 422,490.00	19.84%
Jail	\$ 2,831,380.00	\$ 4,046,458.00	\$ 1,215,078.00	42.91%
Total Revenue	\$ 4,960,399.00	\$ 6,597,967.00	\$ 1,637,568.00	33.01%
Amount Raised by Taxation	\$ 15,218,690.00	\$ 17,128,661.00	\$ 1,909,971.00	12.55%

**COUNTY OF ANDROSCOGGIN
EXPENDITURES
2026**

		2025	2026	Difference 2025-2026	Percentage 2025/2026
10-11100	E.M.A.	\$ 256,263.00	\$ 264,955.00	\$ 8,692.00	3.39%
10-11530	RESTITUTION SPECIALIST	\$ 81,837.00	\$ 83,300.00	\$ 1,463.00	1.79%
10-11550	DISTRICT ATTORNEY	\$ 915,455.00	\$ 1,015,477.00	\$ 100,022.00	10.93%
10-11555	SUPERIOR COURT	\$ 11,100.00	\$ 11,100.00	\$ -	0.00%
10-11562	DA JOINT BUDGET	\$ 21,100.00	\$ 21,700.00	\$ 600.00	2.84%
10-11570	DA VICTIM ADVOCATE GRANT	\$ 99,219.00	\$ 101,867.00	\$ 2,648.00	2.67%
10-12020	COUNTY COMMISSIONERS	\$ 266,444.00	\$ 270,450.00	\$ 4,006.00	1.50%
10-12021	HUMAN RESOURCES	\$ 94,651.00	\$ 92,169.00	\$ (2,482.00)	-2.62%
10-12025	TREASURER/FINANCE	\$ 214,203.00	\$ 218,451.00	\$ 4,248.00	1.98%
10-12030	INTEREST	\$ 90,000.00	\$ 120,000.00	\$ 30,000.00	33.33%
10-12040	AUDITING	\$ 19,500.00	\$ 27,000.00	\$ 7,500.00	38.46%
10-12050	EMPLOYEE BENEFITS	\$ 3,407,243.00	\$ 3,727,745.00	\$ 320,502.00	9.41%
10-12060	INSURANCE	\$ 144,250.00	\$ 166,275.00	\$ 22,025.00	15.27%
10-13060	TELECOMMUNICATION (IT)	\$ 179,200.00	\$ 207,210.00	\$ 28,010.00	15.63%
10-14040	BUILDING DEPT.	\$ 468,219.00	\$ 560,998.00	\$ 92,779.00	19.82%
10-14045	184 Main Rental Office	\$ -	\$ 7,380.00	\$ 7,380.00	#DIV/0!
10-16065	REGISTRY OF DEEDS	\$ 235,991.00	\$ 248,955.00	\$ 12,964.00	5.49%
10-17074	774 CENTER ST, AUBURN	\$ 48,000.00	\$ 48,100.00	\$ 100.00	0.21%
10-17075	SHERIFF DEPT.- PUBLIC SAFETY	\$ 2,763,950.00	\$ 3,224,435.00	\$ 460,485.00	16.66%
10-17076	CIVIL PROCESS DIVISION	\$ 324,490.00	\$ 364,810.00	\$ 40,320.00	12.43%
10-17077	LAW ENFORCEMENT DEATH BENEFIT	\$ 22,726.00	\$ 23,294.00	\$ 568.00	2.50%
10-17078	COMMUNICATIONS	\$ 1,024,681.00	\$ 1,193,695.00	\$ 169,014.00	16.49%
10-18070	REGISTRY OF PROBATE	\$ 235,925.00	\$ 247,971.00	\$ 12,046.00	5.11%
10-19205	ANDROS/SAG EXTENSION SERVICE	\$ 54,962.00	\$ 54,962.00	\$ -	0.00%
10-19220	WESTERN MAINE TRANSPORTATION	\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
10-19235	SOIL CONSERVATION	\$ 17,000.00	\$ 15,000.00	\$ (2,000.00)	-11.76%
10-19240	HISTORICAL SOCIETY	\$ -	\$ -	\$ -	#DIV/0!
10-19241	KAYDENZ KITCHEN LOW BARRIER SHELTER	\$ -	\$ 50,000.00	\$ 50,000.00	#DIV/0!
10-19xxx	VACATION/GENERAL RESERVES	\$ 100,000.00	\$ 6,500.00	\$ (93,500.00)	-93.50%
		\$ 11,141,409.00	\$ 12,418,799.00	\$ 1,277,390.00	11.47%
10-15050	SUPPORT OF PRISONERS	\$ 9,037,680.00	\$ 11,307,829.00	\$ 2,270,149.00	25.12%
	Total	\$ 20,179,089.00	\$ 23,726,628.00	\$ 3,547,539.00	17.58%

**COUNTY OF ANDROSCOGGIN
REVENUES
2026**

		2025	2026	Difference 2025/2026	%Difference 2025/2026
10000-44225	Rental Office Space, Court	\$ 2,430.00	\$ 2,430.00	\$ -	0.00%
10000-44300	Interest of Investments	\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
10000-49200	Jail Contractual Custodial Services	\$ -	\$ -	\$ -	#DIV/0!
10000-49220	Jail Contractual IT Services	\$ -	\$ -	\$ -	
10000-49900	Transfer- Communications Reserve	\$ -	\$ -	\$ -	#DIV/0!
10000-49900	Transfer- County Reserve	\$ -	\$ -	\$ -	#DIV/0!
10000-49900	Transfer - Office Equipment Reserve	\$ -	\$ -	\$ -	#DIV/0!
10000-49910	Estimated Surplus	\$ 150,000.00	\$ 350,000.00	\$ 200,000.00	133.33%
11100-41325	A.E.M.A. Matching Funds	\$ 151,072.00	\$ 136,427.00	\$ (14,645.00)	-9.69%
11530-41680	DA Restitution Specialist Reimbursement	\$ 36,025.00	\$ 37,340.00	\$ 1,315.00	3.65%
11550-43350	Deferred Disposition	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%
11555-43375	Witness Fee Reimbursement	\$ 11,000.00	\$ 11,000.00	\$ -	0.00%
11570-41650	Victim/Witness Advocate Grant	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
14045-44220	184 Main St Rental Office	\$ -	\$ 25,200.00		
16065-43025	Fees of Office - Registry of Deeds	\$ 500,000.00	\$ 575,000.00	\$ 75,000.00	15.00%
16065-43050	Real Estate Transfer Tax	\$ 220,000.00	\$ 270,000.00	\$ 50,000.00	22.73%
17074-44250	Rental Income - Center St	\$ 48,000.00	\$ 45,000.00	\$ (3,000.00)	-6.25%
17075-43276	Security Service	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
17075-44265	Insurance Reports - Sheriff's Dept.	\$ 5,500.00	\$ 4,500.00	\$ (1,000.00)	-18.18%
17076-43225	Civil Process Fees	\$ 235,000.00	\$ 240,000.00	\$ 5,000.00	2.13%
17078-43250	Dispatch Services	\$ 404,992.00	\$ 409,612.00	\$ 4,620.00	1.14%
18070-43125	Fees of Office - Registry of Probate	\$ 200,000.00	\$ 280,000.00	\$ 80,000.00	40.00%
	Total	\$ 2,129,019.00	\$ 2,551,509.00	\$ 422,490.00	19.84%
	SUPPORT OF PRISONERS				
15050-45125	Jail Reimbursement (formula)	\$ 2,412,245.00	\$ 2,569,913.00	\$ 157,668.00	
	State Part II (MAT) Funding		\$ 512,658.00	\$ 512,658.00	
15050-45000	Alternative Sentencing Program	\$ 60,000.00	\$ 60,000.00	\$ -	
15050-45120	Boarding of Prisoners	\$ -	\$ -	\$ -	
15050-45100	Social Security	\$ 10,000.00	\$ 10,000.00	\$ -	
15050-45150	Court Surcharge	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00	
15050-49160	From Inmate Benefit	\$ 15,422.00	\$ 15,422.00	\$ -	
15050-49910	Other-Reserve	\$ -	\$ -	\$ -	
	Year End Deficit	\$ 303,713.00	\$ 828,465.00	\$ 524,752.00	
	Total	\$ 2,831,380.00	\$ 4,046,458.00	\$ 1,215,078.00	42.91%

County of Androscoggin
Statement of Revenues and Expenditures
10000 - County
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Rent, Other	44220	0	0	0	8,400	0
Rent, Clerk of Courts	44225	2,430	2,430	2,430	1,823	2,430
Vending Machine	44255	0	521	0	689	0
Other Revenue	44260	0	0	0	0	0
Other Receipts	44265	0	2,093	0	2,956	0
Interest-American Relief Funds	44300	60,000	361,964	0	45,471	0
Interest Income/Return on Investments	44330	0	121,240	40,000	99,493	40,000
Reserve Accounts - Interest Income	44340	0	13,707	0	0	0
ARPA Interest Transfer to Gen Fund	49190	0	0	0	29,946	0
IT Support	49220	15,000	15,000	0	0	0
Appropriated Surplus/Fund Balance	49910	150,000	0	150,000	0	350,000
Total Operating Revenue		<u>227,430</u>	<u>516,955</u>	<u>192,430</u>	<u>188,777</u>	<u>392,430</u>
Expenditures						
Vacation Reserve	78100	0	0	50,000	50,000	6,500
County Reserve	78200	0	0	50,000	50,000	0
Total Expenditures		<u>0</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>6,500</u>

County of Androscoggin
Statement of Revenues and Expenditures
11100 - EMA Grant
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
EMPG Grant	41325	<u>152,495</u>	<u>153,073</u>	<u>151,072</u>	<u>118,730</u>	<u>136,427</u>
Total Operating Revenue		<u>152,495</u>	<u>153,073</u>	<u>151,072</u>	<u>118,730</u>	<u>136,427</u>
Expenditures						
Salary & Wages	51000	217,760	159,162	225,118	172,290	237,450
Overtime	51030	0	180	0	0	0
Mileage	62010	200	80	200	78	200
Meals	62015	200	252	200	140	200
Lodging	62020	275	143	275	0	275
Other Travel Expenses	62025	100	0	100	16	100
Office Supplies	63005	1,200	472	1,200	978	800
Training & Education	63015	0	0	2,500	1,108	1,500
EOC Training & Exercise	63025	1,200	718	2,500	586	1,500
Registration/Enrollment Fees	63030	50	0	50	5	50
Clothing & Uniforms	63035	0	0	500	436	500
Dues	63070	50	0	50	50	50
Printing & Reproducing	63085	1,200	1,162	1,000	1,117	1,000
Books, Periodicals, Subscriptions	63105	220	0	220	126	0
Repairs, Building	64035	100	0	100	0	100
Electricity	64040	6,800	7,841	7,480	7,722	8,303
Propane, Gas	64050	3,800	1,357	2,800	2,036	2,000
Sewerage	64055	745	626	700	650	618
Water	64060	270	217	270	253	240
Internet	64065	1,250	1,111	1,250	1,010	1,250
Telephone	64075	5,600	6,474	5,600	4,165	4,319
Gas, Oil, Grease	64105	500	1,114	1,000	622	1,050
Fuel Oil	64110	1,500	2,267	1,500	10	1,500
EOC Maintenance	65012	1,000	0	0	0	0
EOC Equipment	65015	800	0	0	239	0
Repairs, Automobile	65020	600	15	0	0	100
Automotive Supplies	65030	0	198	0	0	50
Computer Soft/Hardware Equipment	70190	<u>1,600</u>	<u>1,650</u>	<u>1,650</u>	<u>1,615</u>	<u>1,800</u>
Total Expenditures		<u>247,020</u>	<u>185,039</u>	<u>256,263</u>	<u>195,251</u>	<u>264,955</u>

County of Androscoggin
Statement of Revenues and Expenditures
11530 - Restitution Specialist
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Restitution Specialist Revenue	41680	<u>36,025</u>	<u>37,340</u>	<u>36,025</u>	<u>37,340</u>	<u>37,340</u>
Total Operating Revenue		<u>36,025</u>	<u>37,340</u>	<u>36,025</u>	<u>37,340</u>	<u>37,340</u>
Expenditures						
Salary & Wages	51000	53,674	54,100	55,037	46,324	56,500
Health & Dental Insurance	52000	18,000	17,656	18,000	15,835	18,000
Maine State Retirement	52005	5,000	5,460	5,000	4,878	5,000
FICA	52020	3,800	3,913	3,800	3,506	3,800
Workers Compensation	67350	115	0	0	0	0
Total Expenditures		<u>80,589</u>	<u>81,128</u>	<u>81,837</u>	<u>70,543</u>	<u>83,300</u>

County of Androscoggin
Statement of Revenues and Expenditures
11550 - District Attorney
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
H Alford Grant	42055	0	2,375	0	0	0
Deferred Disposition	43350	50,000	53,803	50,000	29,970	50,000
Total Operating Revenue		<u>50,000</u>	<u>56,178</u>	<u>50,000</u>	<u>29,970</u>	<u>50,000</u>
Expenditures						
Salary & Wages	51000	612,495	563,346	628,052	503,895	725,066
Overtime	51030	0	441	0	0	0
Professional Fees	60010	31,000	33,725	33,000	676	54,358
Transcripts/Transcriber	60035	2,500	2,704	3,000	368	3,000
Misc. Professional Services	60050	8,000	9,183	9,000	12,781	9,500
Mileage	62010	2,000	2,655	3,000	1,438	4,000
Lodging	62020	900	1,607	2,000	(1,972)	2,000
Other Travel Expenses	62025	1,000	1,582	2,000	240	2,000
Office Supplies	63005	7,000	8,410	9,000	5,858	8,500
Registration/Enrollment Fees	63030	1,000	1,684	1,000	0	1,000
Awards	63040	400	437	400	413	400
Lease Agreement	63050	56,290	35,130	118,000	57,089	90,000
Soft & Hardware Maint Agreement	63055	1,100	1,294	1,500	0	1,500
Dues	63070	978	470	978	0	978
Postage	63080	1,500	1,612	1,500	2,324	1,600
Printing & Reproducing	63085	7,750	8,956	8,000	7,039	8,000
Printing & Engraving	63090	250	419	250	399	300
Statutes & Reference Books	63100	12,200	14,550	12,200	13,212	12,200
Computer Supplies	63115	7,000	6,271	5,000	254	5,000
Electricity	64040	19,000	17,803	19,000	18,925	23,000
Telephone	64075	25,000	32,390	25,000	25,628	27,000
Rent, Parking	64077	15,000	15,021	16,500	5,400	16,500
Criminal Investigation	68030	75	92	75	0	75
Furniture/Fixtures	70120	0	0	1,000	207	5,000
Computer Soft/Hardware Equipment	70190	12,900	5,812	6,000	0	13,500
Dept Capital Reserves	78000	0	0	10,000	879	1,000
Total Expenditures		<u>825,338</u>	<u>765,593</u>	<u>915,455</u>	<u>655,052</u>	<u>1,015,477</u>

County of Androscoggin
Statement of Revenues and Expenditures
11555 - Superior Court
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Witness Fees Reimbursement	43375	<u>11,000</u>	<u>17,717</u>	<u>11,000</u>	<u>9,562</u>	<u>11,000</u>
Total Operating Revenue		<u>11,000</u>	<u>17,717</u>	<u>11,000</u>	<u>9,562</u>	<u>11,000</u>
Expenditures						
Postage	63080	<u>100</u>	<u>150</u>	<u>100</u>	<u>0</u>	<u>100</u>
Witness Fees	68025	<u>11,000</u>	<u>17,706</u>	<u>11,000</u>	<u>11,178</u>	<u>11,000</u>
Total Expenditures		<u>11,100</u>	<u>17,856</u>	<u>11,100</u>	<u>11,178</u>	<u>11,100</u>

County of Androscoggin
Statement of Revenues and Expenditures
11562 - DA Joint Budget - Andro Cty
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Mileage	62010	2,400	1,163	2,400	868	2,400
Lodging	62020	4,000	6,064	6,500	1,240	6,800
Other Travel Expenses	62025	500	515	500	95	500
Registration/Enrollment Fees	63030	2,500	2,250	3,000	0	3,000
Dues	63070	4,400	3,030	4,500	3,866	4,500
Printing & Reproducing	63085	1,000	827	1,000	692	1,000
Books, Periodicals, Subscriptions	63105	1,000	1,331	1,000	0	1,300
Insurance, Liability	67200	2,200	1,241	2,200	0	2,200
Total Expenditures		<u>18,000</u>	<u>16,421</u>	<u>21,100</u>	<u>6,760</u>	<u>21,700</u>

County of Androscoggin
Statement of Revenues and Expenditures
11570 - Victim Witness Advocate Grant
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Victim Witness Advocate Grant	41650	<u>55,000</u>	<u>63,970</u>	<u>55,000</u>	<u>28,638</u>	<u>55,000</u>
Total Operating Revenue		<u>55,000</u>	<u>63,970</u>	<u>55,000</u>	<u>28,638</u>	<u>55,000</u>
Expenditures						
Salary & Wages	51000	45,950	44,711	48,052	27,088	50,000
Health & Dental Insurance	52000	11,429	12,659	8,500	9,002	9,000
Maine State Retirement	52005	4,735	0	0	658	0
Andros 457	52010	0	2,656	3,000	1,733	3,000
FICA	52020	3,550	3,187	3,000	2,206	3,000
Maine Paid Family Leave (MEPFML) - ER	52030	0	0	0	4	100
Victim/Witness Adv Grant	60055	36,667	18,437	36,667	23,894	36,667
Mileage	62010	0	173	0	0	100
Lodging	62020	0	762	0	0	0
Registration/Enrollment Fees	63030	0	250	0	0	0
Workers Compensation	67350	<u>110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>102,441</u>	<u>82,835</u>	<u>99,219</u>	<u>64,586</u>	<u>101,867</u>

County of Androscoggin
Statement of Revenues and Expenditures
12020 - County Admin/Commissioners
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Salary & Wages	51000	172,000	144,147	186,244	156,551	145,000
Secretarial Services	51026	4,000	828	2,000	72	2,500
Overtime	51030	0	19	0	0	0
Professional Fees	60010	50,000	64,912	50,000	37,556	95,000
Mileage	62010	300	111	400	234	500
Meals	62015	300	479	400	189	400
Lodging	62020	1,000	0	1,500	2,910	1,800
Other Travel Expenses	62025	0	0	500	674	500
Office Supplies	63005	2,000	1,945	2,000	1,492	2,000
Registration/Enrollment Fees	63030	500	76	500	580	500
Awards	63040	0	0	0	0	750
Advertising	63065	1,200	901	500	312	500
Dues	63070	14,000	13,807	14,000	13,764	14,000
Postage	63080	200	107	200	203	200
Printing & Reproducing	63085	5,000	587	3,000	619	1,500
Printing & Engraving	63090	100	87	0	0	0
Statutes & Reference Books	63100	3,000	3,350	3,500	3,860	3,900
Books, Periodicals, Subscriptions	63105	600	465	500	0	500
Telephone	64075	1,200	588	1,200	826	900
Total Expenditures		<u>255,400</u>	<u>232,411</u>	<u>266,444</u>	<u>219,842</u>	<u>270,450</u>

County of Androscoggin
Statement of Revenues and Expenditures
12021 - Human Resources
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Salary & Wages	51000	60,800	60,343	69,722	57,025	73,594
Contractual Services	60040	3,000	462	3,000	2,820	1,500
Medical, Surgical, Dentists	61010	4,500	4,476	5,000	2,763	5,000
Psychological Exams	61020	600	1,350	2,025	0	1,500
Safety Expenses	61030	2,000	1,990	2,000	1,398	2,000
Mileage	62010	200	36	200	80	200
Meals	62015	200	200	200	115	200
Lodging	62020	0	0	800	463	0
Other Travel Expenses	62025	0	0	750	541	0
Office Supplies	63005	500	597	650	462	600
Training & Education	63015	2,500	2,365	4,000	2,815	3,000
Awards	63040	0	0	750	419	800
Soft & Hardware Maint Agreement	63055	0	0	0	(436)	0
Advertising	63065	1,500	1,766	3,000	1,932	2,500
Dues	63070	219	219	404	35	0
Postage	63080	0	0	0	14	25
Printing & Reproducing	63085	0	0	150	86	250
Statutes & Reference Books	63100	100	100	100	50	100
Telephone	64075	0	0	600	500	600
Computer Soft/Hardware Equipment	70190	0	0	1,300	1,117	300
Total Expenditures		<u>76,119</u>	<u>73,904</u>	<u>94,651</u>	<u>72,197</u>	<u>92,169</u>

County of Androscoggin
Statement of Revenues and Expenditures
12025 - County Finance/Treasurer
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Salary & Wages	51000	170,134	158,735	179,941	138,017	186,001
Professional Fees	60010	0	2,287	0	0	0
Mileage	62010	100	0	100	0	75
Meals	62015	100	0	100	0	75
Lodging	62020	500	0	500	0	500
Office Supplies	63005	1,100	1,425	1,500	830	1,500
Misc. Minor Equipment	63010	500	0	300	233	300
Training & Education	63015	1,000	375	3,500	1,891	2,000
Soft & Hardware Maint Agreement	63055	16,400	14,080	17,712	14,803	17,000
Dues	63070	1,000	915	1,000	915	1,100
Postage	63080	5,000	5,955	5,000	2,976	5,350
Printing & Reproducing	63085	375	1,374	1,000	1,048	1,500
Printing & Engraving	63090	850	635	1,000	60	700
Statutes & Reference Books	63100	275	199	250	0	200
Telephone	64075	336	958	800	836	950
Computer Soft/Hardware Equipment	70190	0	0	1,500	0	1,200
Total Expenditures		<u>197,670</u>	<u>186,938</u>	<u>214,203</u>	<u>161,609</u>	<u>218,451</u>

County of Androscoggin
Statement of Revenues and Expenditures
12030 - Interest
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures					
Interest, Tax Anticipated Note	67400 <u>70,000</u>	<u>82,983</u>	<u>90,000</u>	<u>153,683</u>	<u>120,000</u>
Total Expenditures	<u>70,000</u>	<u>82,983</u>	<u>90,000</u>	<u>153,683</u>	<u>120,000</u>

County of Androscoggin
Statement of Revenues and Expenditures
12040 - Auditing
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Accounting/Auditing Services	60005	<u>19,500</u>	<u>19,850</u>	<u>19,500</u>	<u>10,000</u>	<u>27,000</u>
Total Expenditures		<u>19,500</u>	<u>19,850</u>	<u>19,500</u>	<u>10,000</u>	<u>27,000</u>

County of Androscoggin
Statement of Revenues and Expenditures
12050 - Employee Benefits
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Health & Dental Insurance	52000	2,195,384	2,288,083	2,405,153	1,836,655	2,693,800
Maine State Retirement	52005	516,240	535,972	516,240	398,182	542,052
Andros 457	52010	57,000	56,126	65,500	73,729	75,000
Employee Medicare	52015	0	9,977	0	0	0
FICA	52020	352,715	386,994	370,350	314,316	388,868
Unemployment Compensation	52025	5,000	5,426	5,000	13,889	5,000
Maine Paid Family Leave (MEPFML)	52030	0	0	45,000	9,211	23,025
- ER						
Total Expenditures		<u>3,126,339</u>	<u>3,282,577</u>	<u>3,407,243</u>	<u>2,645,982</u>	<u>3,727,745</u>

County of Androscoggin
Statement of Revenues and Expenditures
12060 - Insurances
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Workers Comp Dividend	44270	<u>0</u>	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue		<u>0</u>	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Insurance, Bldg. & Contents	67100	<u>59,000</u>	<u>69,165</u>	<u>76,000</u>	<u>85,989</u>	<u>91,200</u>
Workers Compensation	67350	<u>65,000</u>	<u>59,363</u>	<u>68,250</u>	<u>38,763</u>	<u>75,075</u>
Total Expenditures		<u>124,000</u>	<u>128,528</u>	<u>144,250</u>	<u>124,753</u>	<u>166,275</u>

County of Androscoggin
Statement of Revenues and Expenditures
13060 - IT Department
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Salary & Wages	51000	96,931	99,632	98,000	92,515	88,510
I.T. Consulting Services	60020	15,000	5,194	20,000	9,098	20,000
Office Supplies	63005	500	500	500	0	500
Registration/Enrollment Fees	63030	500	405	500	405	500
Soft & Hardware Maint Agreement	63055	8,000	7,655	8,000	443	8,000
Printing & Reproducing	63085	0	166	0	430	500
Computer Supplies	63115	2,500	605	2,500	477	2,500
Repairs, Equipment	64015	4,000	3,612	7,000	8,435	7,000
Telephone	64075	2,100	2,732	2,700	1,707	2,700
Service Contracts	64135	30,000	31,986	32,000	26,284	32,000
Computer Soft/Hardware Equipment	70190	25,000	34,259	8,000	3,540	45,000
Total Expenditures		<u>184,531</u>	<u>186,746</u>	<u>179,200</u>	<u>143,335</u>	<u>207,210</u>

County of Androscoggin
Statement of Revenues and Expenditures
14040 - County Building
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Salary & Wages	51000	222,818	206,564	243,744	203,784	297,872
Overtime	51030	12,400	14,464	12,400	9,978	12,400
Professional Fees	60010	2,000	500	2,000	0	0
Meals	62015	0	14	0	0	0
Office Supplies	63005	800	140	800	155	500
Misc. Minor Equipment	63010	500	0	500	782	500
Registration/Enrollment Fees	63030	800	490	800	530	800
Clothing & Uniforms	63035	700	528	1,000	1,081	1,000
Rent, Equipment	63045	200	0	200	385	200
Soft & Hardware Maint Agreement	63055	2,300	489	2,800	3,399	6,300
Printing & Reproducing	63085	0	99	0	233	0
Food	63125	75	40	75	76	75
Tools & Implements	64005	1,000	581	1,000	1,118	1,000
Repairs, Electrical	64010	3,000	7,868	3,000	2,793	3,000
Repairs, Equipment	64015	200	36	200	1,279	200
Repairs, Heating	64020	10,000	15,359	10,000	11,634	10,000
Repairs, Painting	64025	400	563	400	206	400
Repairs, Plumbing	64030	300	322	300	549	300
Repairs, Building	64035	11,500	24,055	12,000	26,716	12,000
Electricity	64040	60,000	79,494	60,000	66,699	70,651
Agricultural & Botanical	64045	800	300	800	0	500
Propane, Gas	64050	55,000	52,427	55,000	58,232	60,000
Sewerage	64055	2,700	5,013	2,700	1,617	2,700
Water	64060	3,500	4,437	3,500	3,199	3,500
Internet	64065	0	0	0	245	0
Telephone	64075	3,400	3,054	3,400	3,395	3,400
Elevator	64080	1,500	1,769	1,500	1,674	1,500
Cleaning/Disinfecting Supplies	64085	5,500	5,130	5,500	6,136	5,500
Cleaning/Sanitary	64090	5,000	4,017	5,000	2,342	5,000
Maintenance Supplies	64100	6,000	5,998	6,000	6,043	6,000
Gas, Oil, Grease	64105	800	559	900	584	900
Fuel Oil	64110	5,000	0	5,000	(2,366)	5,000
Parking Lots, Grounds & Snow Removal	64120	14,000	4,192	14,000	6,571	14,000

County of Androscoggin
Statement of Revenues and Expenditures
14040 - County Building
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Rubbish Removal	64130	0	4,434	3,500	4,031	3,600
Service Contracts	64135	0	0	1,200	0	1,200
Repairs, Automobile	65020	800	674	1,000	163	1,000
Building & Bldg. Improvements	70100	8,000	8,000	8,000	0	25,000
Motor Vehicles	70140	0	0	0	0	5,000
Total Expenditures		<u>440,993</u>	<u>451,611</u>	<u>468,219</u>	<u>423,262</u>	<u>560,998</u>

County of Androscoggin
Statement of Revenues and Expenditures
14045 - 184 Main St, Office Rental
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue					
Rent, Other	44220 <u>0</u>	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>25,200</u>
Total Operating Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>25,200</u>
Expenditures					
Misc. Professional Services	60050 <u>0</u>	<u>0</u>	<u>0</u>	<u>910</u>	<u>3,780</u>
Telephone	64075 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>910</u>	<u>7,380</u>

County of Androscoggin
Statement of Revenues and Expenditures
16065 - Registry of Deeds
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Fees - Registry of Deeds	43025	500,000	551,258	500,000	452,811	575,000
Real Estate Transfer Tax	43050	210,000	317,361	220,000	257,834	270,000
Interest Income/Return on Investments	44330	0	4,537	0	5,979	0
Total Operating Revenue		<u>710,000</u>	<u>873,156</u>	<u>720,000</u>	<u>716,625</u>	<u>845,000</u>
Expenditures						
Salary & Wages	51000	211,242	196,398	212,831	172,541	224,655
Mileage	62010	400	327	400	759	600
Meals	62015	300	300	300	155	300
Lodging	62020	500	500	500	189	500
Office Supplies	63005	2,000	1,746	2,000	1,369	2,200
Training & Education	63015	500	128	500	125	0
Registration/Enrollment Fees	63030	160	0	160	0	200
Dues	63070	200	200	200	200	200
Postage	63080	1,200	1,073	1,200	1,243	1,300
Printing & Reproducing	63085	200	417	200	738	1,200
Printing & Engraving	63090	200	0	200	0	0
Microfilming	63120	15,800	15,264	15,900	13,230	16,600
Repairs, Equipment	64015	800	766	800	258	400
Telephone	64075	750	686	800	503	800
Total Expenditures		<u>234,252</u>	<u>217,805</u>	<u>235,991</u>	<u>191,310</u>	<u>248,955</u>

County of Androscoggin
Statement of Revenues and Expenditures
17074 - 774 Center Street
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Rental Income - 774 Center St	44230	<u>48,000</u>	<u>5,502</u>	<u>48,000</u>	<u>34,888</u>	<u>45,000</u>
Total Operating Revenue		<u>48,000</u>	<u>5,502</u>	<u>48,000</u>	<u>34,888</u>	<u>45,000</u>
Expenditures						
Professional Fees	60010	35,000	31,286	16,800	5,551	16,800
Repairs, Building	64035	5,000	3,355	5,000	1,595	5,000
Electricity	64040	10,500	3,507	5,000	3,152	5,000
Propane, Gas	64050	5,000	6,023	7,000	4,473	7,000
Sewerage	64055	1,500	1,831	2,000	992	2,000
Water	64060	2,500	2,843	3,000	1,826	2,500
Internet	64065	1,200	0	1,200	0	800
Service Contracts	64135	<u>8,000</u>	<u>5,923</u>	<u>8,000</u>	<u>8,619</u>	<u>9,000</u>
Total Expenditures		<u>68,700</u>	<u>54,767</u>	<u>48,000</u>	<u>26,208</u>	<u>48,100</u>

County of Androscoggin
Statement of Revenues and Expenditures
17075 - Public Safety
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
SO Security Services	43276	20,000	28,500	20,000	17,600	20,000
Other Revenue	44260	0	55	1,500	30	0
Other Receipts	44265	3,500	6,760	4,000	5,718	4,500
Total Operating Revenue		<u>23,500</u>	<u>35,315</u>	<u>25,500</u>	<u>23,348</u>	<u>24,500</u>
Expenditures						
Salary & Wages	51000	1,895,500	1,776,578	1,953,500	1,598,147	2,309,800
Salaries & Wages (Reserves)	51005	6,000	8,512	6,000	5,270	7,000
Security Services	51015	5,000	24,375	5,000	14,700	5,000
Holiday Pay	51020	57,800	54,045	62,500	40,275	104,630
Overtime	51030	155,000	170,285	170,000	118,376	190,000
Patrol Overtime	51100	0	0	0	(5,328)	0
Drug Testing	61005	1,000	775	1,500	1,620	2,500
Educational & Interpreting Services	61015	250	0	250	0	150
Meals	62015	600	657	600	575	650
Lodging	62020	1,000	707	1,000	836	1,000
Other Travel Expenses	62025	100	193	100	44	100
Office Supplies	63005	3,000	2,637	3,000	1,910	2,500
Misc. Minor Equipment	63010	500	51	500	70	500
Training & Education	63015	11,000	11,654	13,000	12,702	14,000
Training Supplies	63020	11,000	9,415	12,000	10,921	12,000
Clothing & Uniforms	63035	25,000	24,403	25,000	13,125	24,900
Awards	63040	350	189	350	150	350
Soft & Hardware Maint Agreement	63055	15,500	14,162	13,600	10,593	11,500
Dues	63070	3,400	3,226	3,400	2,303	3,240
Postage	63080	700	528	700	578	750
Printing & Reproducing	63085	5,500	5,319	1,000	2,099	2,200
Printing & Engraving	63090	600	716	800	390	800
Statutes & Reference Books	63100	2,500	2,608	2,700	360	2,700
Computer Supplies	63115	500	99	500	43	500
Surplus Property	63130	0	116	0	0	0
Tools & Implements	64005	4,500	3,347	3,000	2,358	3,500
Repairs, Equipment	64015	4,000	3,954	3,500	3,292	3,800
Telephone	64075	24,000	21,590	24,000	17,918	21,200

County of Androscoggin
Statement of Revenues and Expenditures
17075 - Public Safety
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Cleaning/Disinfecting Supplies	64085	6,000	5,960	6,000	5,272	6,500
Maintenance Supplies	64100	950	812	1,000	845	1,000
Gas, Oil, Grease	64105	75,000	97,979	95,000	78,509	100,000
Service Contracts	64135	62,300	57,018	69,000	65,729	88,100
Repairs, Mobile Radios	65010	1,000	1,662	1,500	280	1,500
Repairs, Automobile	65020	35,000	32,546	35,000	27,911	55,000
Automotive Supplies	65030	14,500	13,338	15,000	12,517	15,500
Criminal Investigation	68030	250	155	250	150	250
K-9 Support Services	68035	5,000	4,015	5,000	2,855	5,500
Furniture/Fixtures	70120	1,000	228	0	0	1,000
Motor Vehicles	70140	165,000	146,146	175,000	27,486	107,515
Public Safety	70160	42,700	41,905	52,700	37,537	112,300
Firearms	70165	1,500	528	0	0	0
Computer Soft/Hardware Equipment	70190	6,000	4,864	1,000	0	0
Dept Capital Reserves	78000	5,000	5,000	0	0	5,000
Total Expenditures		<u>2,655,500</u>	<u>2,552,298</u>	<u>2,763,950</u>	<u>2,112,418</u>	<u>3,224,435</u>

County of Androscoggin
Statement of Revenues and Expenditures
17076 - Civil Process
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Fees - Civil Services	43225	245,700	211,758	235,000	185,126	240,000
SO Security Services	43276	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>
Total Operating Revenue		<u>245,700</u>	<u>211,758</u>	<u>235,000</u>	<u>185,926</u>	<u>240,000</u>
Expenditures						
Salary & Wages	51000	252,950	253,850	273,300	213,062	311,450
Meals	62015	50	0	50	0	50
Office Supplies	63005	1,400	570	1,400	422	1,400
Training & Education	63015	350	180	350	140	350
Clothing & Uniforms	63035	3,400	2,090	3,400	2,269	3,600
Awards	63040	0	0	0	50	0
Soft & Hardware Maint Agreement	63055	3,300	3,051	3,700	2,648	2,900
Postage	63080	2,500	2,224	2,500	2,125	2,700
Printing & Reproducing	63085	600	249	600	807	450
Printing & Engraving	63090	650	89	650	124	650
Computer Supplies	63115	300	0	300	0	300
Telephone	64075	3,200	2,472	2,640	2,043	2,640
Cleaning/Disinfecting Supplies	64085	600	267	600	260	600
Gas, Oil, Grease	64105	10,500	10,313	13,500	8,832	14,500
Service Contracts	64135	3,300	2,941	4,500	4,353	4,720
Repairs, Automobile	65020	6,000	5,754	6,000	2,152	6,000
Automotive Supplies	65030	4,000	1,493	2,000	1,385	3,000
Motor Vehicles	70140	8,500	8,500	9,000	0	9,500
Computer Soft/Hardware Equipment	70190	<u>1,000</u>	<u>868</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>302,600</u>	<u>294,910</u>	<u>324,490</u>	<u>240,671</u>	<u>364,810</u>

County of Androscoggin
Statement of Revenues and Expenditures
17077 - Law Enforcement Survivor Compensation
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Survivor Compensation (Death Benefit)	68060	22,163	22,163	22,726	20,832	23,294
Total Expenditures		<u>22,163</u>	<u>22,163</u>	<u>22,726</u>	<u>20,832</u>	<u>23,294</u>

County of Androscoggin
Statement of Revenues and Expenditures
17078 - Communications
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Dispatch Services	43250	<u>390,488</u>	<u>390,488</u>	<u>404,992</u>	<u>404,992</u>	<u>409,612</u>
Total Operating Revenue		<u>390,488</u>	<u>390,488</u>	<u>404,992</u>	<u>404,992</u>	<u>409,612</u>
Expenditures						
Salary & Wages	51000	731,636	676,240	760,000	548,490	868,931
Salaries & Wages (Reserves)	51005	12,800	35,037	17,000	22,922	15,000
Holiday Pay	51020	32,182	29,816	33,315	19,344	54,276
Overtime	51030	70,000	73,370	86,000	80,873	108,991
Health & Dental Insurance	52000	0	0	0	135	0
Mileage	62010	650	176	650	136	500
Meals	62015	250	43	250	150	200
Office Supplies	63005	1,150	878	1,150	1,044	1,150
Misc. Minor Equipment	63010	650	68	650	211	650
Training & Education	63015	2,000	1,714	3,515	2,150	4,102
Clothing & Uniforms	63035	8,700	5,846	8,700	4,279	8,700
Awards	63040	500	497	600	342	600
Soft & Hardware Maint Agreement	63055	4,960	4,650	5,355	5,503	5,556
Dues	63070	1,000	1,000	1,000	950	1,000
Printing & Reproducing	63085	0	458	0	467	500
Computer Supplies	63115	200	288	200	45	250
Food	63125	0	(50)	0	0	0
Tools & Implements	64005	400	226	400	0	400
Repairs, Equipment	64015	500	499	500	92	500
Telephone	64075	10,128	7,438	7,500	5,924	7,724
Maintenance Supplies	64100	100	0	100	0	130
Service Contracts	64135	16,419	16,097	16,310	12,269	12,899
Repairs, Base Radio	65005	5,000	4,906	5,000	4,398	5,000
Tower Expenses	65040	5,500	5,575	5,500	1,345	5,500
Grant Expense Transfer	68065	0	(7,214)	0	0	0
Communications	70110	94,336	73,952	70,536	70,536	70,536
Computer Soft/Hardware Equipment	70190	450	450	450	290	600
Dept Capital Reserves	78000	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Total Expenditures		<u>999,511</u>	<u>951,960</u>	<u>1,024,681</u>	<u>781,896</u>	<u>1,193,695</u>

County of Androscoggin
Statement of Revenues and Expenditures
18070 - Registry of Probate
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Operating Revenue						
Fees - Registry of Probate	43125	190,000	272,687	200,000	296,630	280,000
Interest Income/Return on Investments	44330	0	0	0	41	0
Total Operating Revenue		<u>190,000</u>	<u>272,687</u>	<u>200,000</u>	<u>296,671</u>	<u>280,000</u>
Expenditures						
Salary & Wages	51000	163,413	160,532	166,467	138,313	177,973
Attorneys-Court Appointed	60030	40,000	17,622	30,000	23,390	30,000
Mileage	62010	300	260	300	165	300
Meals	62015	200	0	0	0	0
Lodging	62020	500	0	500	412	0
Other Travel Expenses	62025	400	5	0	0	0
Airline, Rail or Bus	62030	400	0	0	0	0
Office Supplies	63005	2,700	2,981	2,700	2,522	2,700
Misc. Minor Equipment	63010	500	48	250	0	250
Soft & Hardware Maint Agreement	63055	3,300	7,244	3,700	4,650	4,470
Advertising	63065	15,000	14,902	15,000	11,851	15,000
Dues	63070	450	400	450	400	450
Postage	63080	8,000	7,573	8,000	6,764	8,000
Printing & Reproducing	63085	1,628	1,414	1,628	1,138	1,628
Printing & Engraving	63090	50	0	50	53	50
Statutes & Reference Books	63100	2,200	2,862	2,600	4,033	2,870
Books, Periodicals, Subscriptions	63105	200	195	200	195	200
Repairs, Equipment	64015	500	787	500	70	500
Telephone	64075	480	373	480	274	480
Insurance, Liability	67200	2,400	2,310	2,400	2,172	2,400
Furniture/Fixtures	70120	500	876	500	171	500
Office Equipment	70150	200	296	200	848	200
Computer Soft/Hardware Equipment	70190	0	139	0	0	0
Total Expenditures		<u>243,321</u>	<u>220,818</u>	<u>235,925</u>	<u>197,421</u>	<u>247,971</u>

County of Androscoggin
Statement of Revenues and Expenditures
19205 - Twin County Extension Service
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures					
Twin County Extension Service	68045 <u>54,962</u>	<u>54,962</u>	<u>54,962</u>	<u>54,962</u>	<u>54,962</u>
Total Expenditures	<u>54,962</u>	<u>54,962</u>	<u>54,962</u>	<u>54,962</u>	<u>54,962</u>

County of Androscoggin
Statement of Revenues and Expenditures
19220 - Western ME Transportation Services
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures						
Western Maine Transportation	68050	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total Expenditures		<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>

County of Androscoggin
Statement of Revenues and Expenditures
19235 - Andro Soil Conservation
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures					
Andro Soil Conservation	68055 <u>14,000</u>	<u>14,000</u>	<u>17,000</u>	<u>17,000</u>	<u>15,000</u>
Total Expenditures	<u>14,000</u>	<u>14,000</u>	<u>17,000</u>	<u>17,000</u>	<u>15,000</u>

County of Androscoggin
Statement of Revenues and Expenditures
19241 - Kaydenz Kitchen
From 1/1/2025 Through 10/31/2025
(In Whole Numbers)

	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>YTD Actual</u>	<u>2026 Final Budget</u>
Expenditures					
Kaydenz Kitchen	68059 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>

County of Androscoggin
Statement of Revenues and Expenditures
15050 - Jail
From 7/1/2025 Through 10/31/2025

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Final Budget</u>	<u>2026 Current YTD</u>
Operating Revenue							
Interest Income/Return on Investments	44330	0.00	0.11	0.00	0.11	0.00	0.03
Alternative Sentencing Program Revenue	45000	60,000.00	60,990.00	60,000.00	53,130.00	60,000.00	27,501.00
Inmate SSA Revenue	45100	15,551.00	0.00	10,000.00	12,400.00	10,000.00	2,000.00
Boarding of Prisoners Revenue	45120	220,000.00	386,852.20	0.00	289,314.58	0.00	45,694.60
State Contribution-Jail	45125	1,982,275.00	2,031,416.00	2,412,245.00	2,412,245.00	2,569,913.00	642,478.25
State Part II Contributions (MAT)	45127	0.00	0.00	0.00	0.00	512,658.00	0.00
Court Surcharges & Fines-Jail	45150	30,000.00	10,327.13	30,000.00	59,541.22	50,000.00	0.00
Transfer from Inmate Benefit Account	49160	15,422.00	15,422.00	15,422.00	15,422.00	15,422.00	0.00
Mandatory Contributions	49210	5,300,000.00	5,300,000.00	6,206,300.00	6,206,300.00	7,261,371.00	1,551,575.01
Appropriated Surplus/Fund Balance	49910	300,000.00	0.00	303,713.00	0.00	828,465.00	0.00
Total Operating Revenue		<u>7,923,248.00</u>	<u>7,805,007.44</u>	<u>9,037,680.00</u>	<u>9,048,352.91</u>	<u>11,307,829.00</u>	<u>2,269,248.89</u>
Expenditures							
Holiday Pay	51020	109,748.00	146,720.10	136,616.00	152,779.60	160,176.00	22,274.33
Overtime	51030	500,000.00	661,122.40	625,000.00	701,506.42	650,000.00	167,376.43
Assistant Jail Administrator	51035	81,000.00	80,648.89	81,000.00	81,017.26	93,047.00	18,734.29
Classification Officer	51040	70,914.00	68,898.13	72,815.00	56,032.04	69,014.00	13,122.01
Compliance/Training Officer	51042	65,171.00	28,581.18	71,504.00	55,032.02	72,465.00	15,999.87
Corporals	51045	246,366.00	305,776.42	379,514.00	266,148.87	387,791.00	59,643.73
Correctional Officers	51050	1,506,490.00	1,557,433.05	1,822,614.00	1,806,200.24	1,980,068.00	442,287.92
Food Services, Cooks	51060	158,694.00	158,999.65	173,737.00	162,813.51	181,600.00	30,388.72
Jail Administrator	51065	92,000.00	89,268.03	92,000.00	84,082.26	100,268.00	20,868.57
Maintenance Staff	51070	51,767.00	51,805.82	51,000.00	24,232.61	0.00	0.00
Program Staff	51075	69,604.00	67,047.89	66,940.00	64,540.16	68,993.00	15,488.72
Shift Supervisor/Leaders	51080	276,680.00	281,715.10	284,946.00	287,000.65	291,138.00	65,835.60
Transportation Officers	51085	186,485.00	159,645.94	188,436.00	127,649.65	190,434.00	29,990.69
Transportation Sgt	51090	73,098.00	70,424.11	73,251.00	71,375.88	74,212.00	16,771.41
Part Time Correction Officers	51095	50,000.00	57,858.00	55,000.00	64,039.60	60,000.00	18,040.00
Health & Dental Insurance	52000	905,541.00	842,400.88	800,000.00	864,855.61	880,000.00	214,011.51
Maine State Retirement	52005	280,000.00	525,001.91	480,000.00	568,240.92	514,000.00	132,170.20
Andros 457	52010	0.00	4,386.71	10,000.00	15,940.42	14,000.00	6,473.15
Employee Medicare	52015	50,842.00	50,453.70	50,842.00	55,473.44	62,027.00	14,261.43
FICA	52020	200,000.00	220,005.59	205,000.00	237,194.82	225,000.00	60,979.16

County of Androscoggin
Statement of Revenues and Expenditures
15050 - Jail
From 7/1/2025 Through 10/31/2025

		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Final Budget	2026 Current YTD
Unemployment Compensation	52025	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
Maine Paid Family Leave (MEPFML) - ER	52030	0.00	0.00	30,000.00	0.00	26,066.00	0.00
Accounting/Auditing Services	60005	6,250.00	5,173.98	6,250.00	8,650.00	8,500.00	6,020.00
Attorney Services	60015	5,000.00	4,010.00	5,000.00	13,100.00	20,000.00	6,440.00
Meals	62015	1,000.00	192.27	1,000.00	454.06	700.00	113.40
Lodging	62020	2,500.00	1,558.35	2,500.00	1,040.80	2,000.00	0.00
Other Travel Expenses	62025	275.00	0.00	275.00	75.00	150.00	0.00
Airline, Rail or Bus	62030	1,500.00	669.69	700.00	290.24	500.00	0.00
Office Supplies	63005	4,500.00	7,833.10	4,500.00	5,744.34	5,300.00	1,616.54
Misc. Minor Equipment	63010	1,500.00	2,166.77	1,500.00	252.68	1,500.00	118.93
Training & Education	63015	16,000.00	12,410.88	16,000.00	23,163.00	25,000.00	3,022.00
Clothing & Uniforms	63035	28,000.00	31,599.29	35,000.00	40,470.96	38,000.00	10,321.42
Awards	63040	550.00	490.66	500.00	108.90	500.00	39.99
Soft & Hardware Maint Agreement	63055	0.00	876.08	14,000.00	18,050.73	20,000.00	396.00
Copier Lease / Purchase	63060	1,500.00	707.98	1,500.00	0.00	1,500.00	0.00
Advertising	63065	500.00	0.00	250.00	337.12	400.00	0.00
Dues	63070	255.00	35.00	255.00	99.00	200.00	0.00
Postage	63080	50.00	235.59	250.00	0.00	250.00	0.00
Printing & Reproducing	63085	3,500.00	1,321.15	3,500.00	2,423.02	2,500.00	450.42
Printing & Engraving	63090	0.00	68.84	0.00	0.00	0.00	0.00
Statutes & Reference Books	63100	150.00	60.00	150.00	150.00	150.00	0.00
Computers	63110	0.00	0.00	0.00	0.00	1,500.00	0.00
Computer Supplies	63115	1,600.00	684.22	1,600.00	1,050.38	1,600.00	0.00
Food	63125	320,000.00	510,077.49	445,000.00	434,781.85	445,000.00	120,738.12
Tools & Implements	64005	2,500.00	2,062.65	2,500.00	2,092.57	2,500.00	0.00
Repairs, Electrical	64010	5,000.00	4,164.36	5,000.00	4,136.75	5,000.00	950.77
Repairs, Equipment	64015	11,000.00	18,471.85	11,000.00	10,877.79	11,000.00	904.37
Repairs, Heating	64020	19,000.00	15,242.29	19,000.00	15,280.44	19,000.00	2,679.50
Repairs, Painting	64025	2,500.00	117.98	2,500.00	3,653.29	2,500.00	1,649.71
Repairs, Plumbing	64030	8,000.00	17,327.73	8,000.00	8,857.00	8,500.00	646.24
Repairs, Building	64035	9,000.00	6,043.50	9,000.00	8,476.36	9,000.00	1,347.54
Electricity	64040	101,000.00	101,251.33	101,000.00	116,191.17	110,000.00	46,108.65
Propane, Gas	64050	50,000.00	92,267.30	90,000.00	102,632.52	95,000.00	7,645.59
Sewerage	64055	32,000.00	23,480.28	32,000.00	25,997.72	32,000.00	4,027.32
Water	64060	22,000.00	14,295.08	22,000.00	19,253.69	22,000.00	2,442.62

County of Androscoggin
Statement of Revenues and Expenditures
15050 - Jail
From 7/1/2025 Through 10/31/2025

		<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Final Budget</u>	<u>2026 Current YTD</u>
Telephone	64075	10,000.00	8,630.31	10,000.00	7,865.82	10,000.00	1,726.50
Cleaning/Disinfecting Supplies	64085	27,000.00	40,258.61	35,000.00	34,518.53	40,000.00	8,063.39
Gas, Oil, Grease	64105	10,000.00	11,079.39	12,000.00	10,655.64	12,000.00	2,293.83
Fuel Oil	64110	42,500.00	0.00	38,000.00	0.00	34,000.00	0.00
Pest Control	64115	500.00	0.00	500.00	540.00	600.00	0.00
Parking Lots, Grounds & Snow Removal	64120	4,000.00	5,400.00	4,000.00	6,562.70	7,000.00	1,080.00
Generator Maintenance Contract	64125	700.00	350.80	700.00	647.47	700.00	675.43
Rubbish Removal	64130	10,500.00	8,061.44	9,500.00	5,000.30	6,000.00	1,873.80
Service Contracts	64135	65,000.00	54,716.77	70,500.00	74,899.89	79,000.00	6,815.86
Institutional, Bedding, Dishes	64140	60,000.00	75,284.67	75,000.00	69,281.52	70,000.00	13,283.38
Jail Maintenance	64145	10,000.00	5,787.14	10,000.00	4,441.75	10,000.00	(227.91)
Repairs, Mobile Radios	65010	1,500.00	542.20	1,500.00	943.50	1,500.00	183.82
Repairs, Automobile	65020	5,500.00	5,596.91	5,500.00	5,625.62	5,500.00	5,975.07
Automotive Supplies	65030	1,000.00	256.21	1,000.00	112.88	1,000.00	0.00
Information Technology Services	65035	15,000.00	12,500.00	0.00	7,500.00	0.00	0.00
Medical Agreement	66005	5,000.00	2,425.00	5,000.00	6,694.00	507,000.00	121,070.66
Medical Services Contract	66010	1,231,983.00	922,919.00	958,629.00	1,317,747.65	1,900,000.00	250,709.76
Prisoner Prescriptions	66015	190,000.00	306,987.26	300,000.00	266,743.65	300,000.00	35,603.18
Prisoner Hospitalization	66020	60,000.00	66,059.94	60,000.00	33,051.09	60,000.00	11,893.61
Pre Trial Services	66025	179,035.00	179,030.52	184,406.00	187,982.04	206,780.00	51,696.00
Medical Supplies	66030	25,000.00	27,891.09	25,000.00	25,820.90	25,000.00	6,596.60
Prisoner Uniforms	66035	6,000.00	15,464.05	7,500.00	7,596.24	7,700.00	369.47
Boarding Of Prisoners Expense	66040	0.00	42,160.00	300,000.00	738,382.16	700,000.00	54,855.00
Insurance, Bldg. & Contents	67100	130,000.00	125,990.86	130,000.00	63,371.48	130,000.00	63,371.47
Workers Compensation	67350	128,000.00	123,034.60	128,000.00	110,273.94	128,000.00	30,257.91
Building & Bldg. Improvements	70100	25,000.00	5,081.38	25,000.00	6,242.47	25,000.00	5,200.81
Furniture/Fixtures	70120	0.00	1,213.42	0.00	0.00	0.00	0.00
Motor Vehicles	70140	30,000.00	30,000.00	30,000.00	30,279.20	30,000.00	0.00
Office Equipment	70150	2,500.00	1,489.98	2,500.00	453.98	2,500.00	506.40
Public Safety	70160	5,000.00	0.00	5,000.00	3,356.64	5,000.00	3,672.25
Computer Soft/Hardware Equipment	70190	1,500.00	1,107.00	1,500.00	0.00	1,500.00	0.00
Total Expenditures		<u>7,923,248.00</u>	<u>8,382,407.74</u>	<u>9,037,680.00</u>	<u>9,640,438.42</u>	<u>11,307,829.00</u>	<u>2,259,943.16</u>