

STATE OF MAINE
COUNTY OF AROOSTOOK

**Resolve, for Laying of the County Taxes and Authorizing Expenditures and
Revenues of Aroostook County for the Year 2026-2027**

Whereas, Aroostook County has certain expenses and liabilities, which must be met as they become due; and

Whereas, it is necessary that the taxes for the year 2026-2027 hereinafter mentioned be immediately assessed, in order to provide the required revenue for the county; and

Whereas, in the judgment of the Finance Committee, these facts create an emergency within the meaning of the Constitution of Maine and require the following resolution as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1. Aroostook County; taxes apportioned. Resolved: That the following sum is granted as a tax on Aroostook County to be apportioned, assessed, collected, and applied for the purposed of paying debts and necessary expenses of the County as authorized herein, and for other purposes of law, for the fiscal year 2026-2027:

FISCAL YEAR 2026-2027 TAX

\$10,283,041.00

; and be it further

Sec. 2. Expenditures and Revenues Authorized. Resolved: That the following sums, based on the County budget filed in the office of the Secretary of State, are authorized as General Fund Expenditures and Revenues by the County during the fiscal year 2026-2027:

ACCOUNTS		APPROPRIATION
1010	Emergency Management	
	Personnel Services	276,143
	Contractual Services	28,290
	Commodities	10,200
		314,633
1015	District Attorney	
	Personnel Services	853,896
	Contractual Services	195,576
	Commodities	13,500
		1,062,972
1020	Administration	
	Personnel Services	898,853
	Contractual Services	110,250
	Commodities	6,500
		1,015,603
1024	Information Technology	
	Personnel Services	89,394
	Contractual Services	145,000
		234,394
1025	New Jail Facilitation	
	Contractual Services	60,000
		60,000
1035	Superior Court Building	
	Contractual Services	75,575
	Commodities	130,000
		205,575
1036	Houlton Building Complex	
	Personnel Services	437,535
	Contractual Services	163,490
	Commodities	55,920
		656,945
1037	Sheriff's Office Building	
	Contractual Services	45,226
	Commodities	20,000
		65,226

1041	Caribou Courthouse	
	Personnel Services	174,789
	Contractual Services	134,623
	Commodities	42,280
		351,692
1042	Fort Kent Registry	
	Personnel Services	24,362
	Contractual Services	15,942
	Commodities	10,860
		51,164
1043	Jail Building	
	Contractual Services	162,620
		162,620
1065	Registry of Deeds South	
	Personnel Services	319,203
	Contractual Services	64,550
	Commodities	3,500
		387,253
1066	Registry of Deeds North	
	Personnel Services	223,595
	Contractual Services	47,930
	Commodities	2,000
		273,525
1070	Registry of Probate	
	Personnel Services	321,129
	Contractual Services	36,414
	Commodities	9,400
		366,943
1074	Maine Drug Enforcement Agency	
	Personnel Services	328,300
	Commodities	1,000
		329,300
1075	Law Enforcement	
	Personnel Services	4,734,306
	Contractual Services	461,400
	Commodities	53,000
		5,248,706

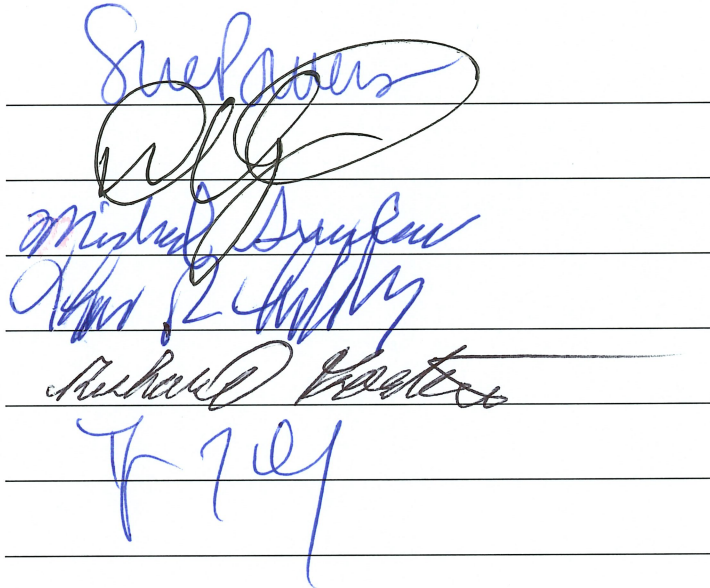
1077	Fire Marshal	
	Personnel Services	200
	Commodities	9,000
		9,200
1079	Enterprise Fleet Management	250,000
1090	Audit	20,000
2025	Employee Benefits	35,000
2040	Copiers	35,000
2045	State/City/Municipal Programs	
	Aroostook County Action Program	4,035
	Aroostook Mental Health	32,283
	Charities of Maine	4,600
	Aroostook Council for Healthy Families	925
	Hope & Justice Project	3,850
	Shelter for the Homeless	3,850
	Extension Association	49,719
	Northern Maine Development Comm.	22,193
	Presque Isle International Airport	17,700
		139,155
2050	Insurance	68,520
2075	Capital	713,054
2077	PSAP	356,150
2080	Contingent Account	55,000
2087	MCCA Convention	4,000
2088	GASB 75	5,500
2092	Personnel Services	
	Labor Relations	30,000
	Employee Recognition	8,000
	Medicare/FICA	230
	Advertising	5,000
	Vacation/Sick Accrual	50,000
		93,230
TOTAL GENERAL FUND EXPENSES		12,570,360
	Departmental Revenue	2,287,319
TAX ASSESSMENT		10,283,041

Sec. 3. Summary Resolved: That the figures appearing in this resolve represent the total amount of taxes and the total specific expenditures and revenues authorized for the fiscal year 2026-2027.

Enactment Clause. This resolve shall take effect on July 1, 2026, pursuant to Article V of the Aroostook County Charter enacted by the voters of Aroostook County on November 7, 1989. The required public hearing was held in Caribou, Maine on May 12, 2026.

May 12, 2026

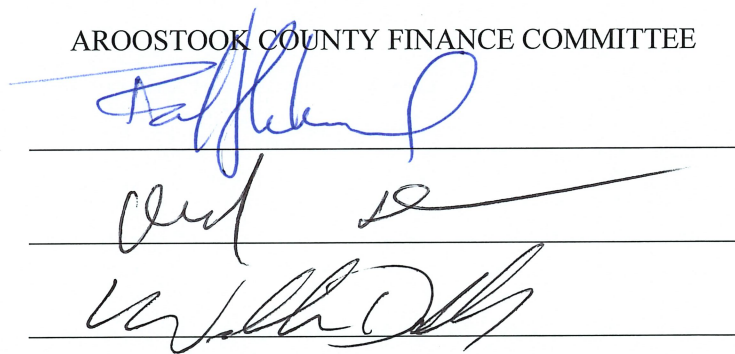
DATED

A series of five handwritten signatures in blue ink, stacked vertically on horizontal lines. The signatures are: 1. A large, stylized signature that appears to be 'Sue Powers'. 2. A signature that appears to be 'Michael Dwyer'. 3. A signature that appears to be 'John S. Kelly'. 4. A signature that appears to be 'Richard D. Koster'. 5. A signature that appears to be 'T. J. O'.

AROOSTOOK COUNTY FINANCE COMMITTEE

May 12, 2026

DATED

A series of three handwritten signatures in blue ink, stacked vertically on horizontal lines. The signatures are: 1. A signature that appears to be 'Daffin'. 2. A signature that appears to be 'D. J. O'. 3. A signature that appears to be 'W. J. O'.

AROOSTOOK COUNTY COMMISSIONERS

ATTEST: A TRUE COPY


DANA L. GENDREAU
INTERIM COUNTY ADMINISTRATOR / CLERK



County of Aroostook

Approved Budget

General Fund

2026-2027

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

		[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1010	Emergency Management					
51	Personnel Services					
1101051	33103 Emergency Management Director	67,412	67,455	67,551	68,568	1,113
1101051	33109 Deputy Director EMA	14,885	14,908	15,439	15,673	765
1101051	33134 Planner	40,109	45,585	47,661	48,601	3,016
1101051	33141 Custodian	5,199	5,658	5,859	5,949	291
1101051	33166 Director of EMA Grant	1,847	1,848	1,851	1,879	31
1101051	33167 Dep. Director EMA Grant	620	621	643	653	32
1101051	33168 Planning Associate Grant	2,057	2,426	2,513	2,552	126
1101051	33169 Planning Associate Grant II	9,256	12,642	12,642	12,642	-
1101051	33173 Community Planner	23,273	29,902	30,968	31,450	1,548
1101051	34719 Health Insurance Stipend	362	1,236	1,236	1,236	-
1101051	34720 Medical Insurance	47,807	52,781	59,766	59,114	6,333
1101051	34721 Medicare/Fica	2,205	2,668	2,727	2,769	101
1101051	34727 Maine PFML Tax	403	920	940	535	(385)
1101051	34724 Life Insurance	293	312	312	131	(181)
1101051	34735 MainePERS	16,465	18,769	19,186	19,478	709
1101051	34755 Workers Comp	2,927	3,650	3,690	3,152	(498)
1101051	34756 Performance Bonus	2,079	1,733	1,735	1,761	28
TOTAL	Personnel Services	237,200	263,114	274,719	276,143	13,029
52	Contractual Services					
1101052	34105 Mileage	-	500	500	500	-
1101052	34110 Meals	626	1,000	1,000	1,000	-
1101052	34115 Lodging	930	1,800	2,000	2,000	200
1101052	34205 Gas & Oil, Vehicle	2,300	3,000	3,000	3,000	-
1101052	34210 Repairs, Vehicle	985	800	800	800	-
1101052	34305 Electricity	4,488	4,000	4,300	4,300	300
1101052	34310 Sewer	273	400	400	400	-
1101052	34311 Water	276	400	400	400	-
1101052	34315 Telephone	1,886	2,500	2,700	2,700	200
1101052	34610 Building Maintenance	1,033	1,500	1,500	1,500	-
1101052	34630 Equipment Maintenance	872	600	600	600	-
1101052	34635 Heating Maintenance	168	200	200	200	-
1101052	34657 Radio Installation/Repair	558	300	1,000	1,000	700
1101052	34820 Dues	289	450	450	450	-
1101052	34835 Postage	-	300	300	300	-
1101052	34940 Training & Education	675	1,200	1,200	1,200	-
1101052	34942 Volunteer Support	1,259	1,500	1,500	1,500	-
1101052	34943 Conferences	-	-	-	-	-
1101052	34953 Satellite Internet	-	1,440	1,440	1,440	-
1101052	34954 River Gauges	-	5,000	5,000	5,000	-
TOTAL	Contractual Services	16,618	26,890	28,290	28,290	1,400
53	Commodities					
1101053	35205 Fuel	1,479	3,500	3,500	3,500	-
1101053	35315 Cleaning Supplies	28	200	200	200	-
1101053	35335 Office Supplies	3,913	3,500	4,000	4,000	500
1101053	37210 Software Updates	2,044	2,100	2,500	2,500	400
TOTAL	Commodities	7,464	9,300	10,200	10,200	900
TOTAL	Emergency Management	261,282	299,304	313,209	314,633	15,329
1015	District Attorney					
51	Personnel Services					
1101551	33121 Legal Assistant - Caribou	51,453	62,213	64,431	65,416	3,203
1101551	33129 Legal Assistant/Office Coordinator - Caribou	58,017	66,955	67,652	68,682	1,727
1101551	33122 Legal Assistant - PI	54,843	63,773	64,436	65,416	1,643
1101551	33171 Legal Assistant - PI	55,253	63,773	64,436	65,416	1,643
1101551	33123 Legal Assistant - Houlton	52,332	53,643	49,115	49,859	(3,784)
1101551	TBA Intern Stipend	-	-	-	-	-
1101551	33135 Policy & Treatment Recovery Coordinator	15,955	59,176	61,286	62,234	3,058
1101551	34022 Victim Witness Advocates	147,164	179,920	184,645	187,474	7,554
1101551	TBA Overtime	-	-	-	-	-

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

			[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1101551 34719	Health Insurance Stipend		4,535	3,988	3,770	3,770	(218)
1101551 34720	Medical Insurance		153,231	210,683	244,608	207,437	(3,246)
1101551 34721	Medicare/Fica		5,801	8,120	9,038	8,337	217
1101551 34727	Maine PFML Tax		1,050	2,800	3,116	1,610	(1,190)
1101551 34724	Life Insurance		921	1,080	1,200	454	(626)
1101551 34735	MainePERS		43,733	57,118	63,575	58,647	1,529
1101551 34755	Workers Comp		1,349	2,822	3,141	2,439	(383)
1101551 34756	Performance Bonus		6,717	6,536	6,604	6,705	169
TOTAL	Personnel Services		652,353	842,600	891,053	853,896	11,296
52	Contractual Services						
1101552 34005	Accounting & Auditing		11,340	8,000	9,000	9,000	1,000
1101552 34022	Victim Advocate Expenses		7,428	4,000	5,000	4,000	-
1101552 34025	Lab Tests		-	2,500	2,500	2,500	-
1101552 34105	Mileage		12,654	18,000	18,000	18,000	-
1101552 34110	Meals		1,994	4,000	5,000	4,000	-
1101552 34115	Lodging		9,126	12,500	14,000	12,500	-
1101552 34315	Telephone		6,811	8,919	8,919	8,500	(419)
1101552 34410	Office Rent		7,176	7,200	7,200	7,200	-
1101552 34630	Equipment Maintenance		3,245	8,000	10,000	8,000	-
1101552 34631	Computer Consulting: MEDATS		24,478	64,381	75,376	75,376	10,995
1101552 34722	Liability Insurance		-	1,200	1,500	1,500	300
1101552 34732	Computer Maint/Software		1,188	7,000	8,500	4,000	(3,000)
1101552 34820	Dues		4,549	5,000	6,500	5,000	-
1101552 34835	Postage		3,905	3,000	2,000	2,000	(1,000)
1101552 34840	Printing		-	500	500	500	-
1101552 34905	Criminal Investigation		239	5,000	5,000	5,000	-
1101552 34925	Witness Fees		3,813	7,500	7,500	7,500	-
1101552 34935	Ankle Monitor Program		1,230	4,000	4,000	4,000	-
1101552 34936	Academy Programming		39	2,500	2,500	2,500	-
1101552 34940	Training & Education		4,464	10,000	12,500	10,000	-
1101552 33213	Victim Court Dog Program		2,276	3,000	3,000	-	(3,000)
1101552 34937	Discovery Portal / Sharefile		-	4,000	5,000	4,500	500
TOTAL	Contractual Services		105,956	190,200	213,495	195,576	5,376
53	Commodities						
1101553 35335	Office Supplies		6,760	6,000	8,000	6,000	-
1101553 35505	Books & Periodicals		3,733	7,500	9,000	7,500	-
TOTAL	Commodities		10,493	13,500	17,000	13,500	-
TOTAL	District Attorney		768,801	1,046,300	1,121,548	1,062,972	16,672
1020	Administration						
51	Personnel Services						
1102051 33101	County Commissioners		56,595	50,672	60,098	61,008	10,336
1102051 33102	County Treasurer		6,134	6,304	6,370	6,466	162
1102051 33110	County Administrator		117,792	124,812	125,000	120,000	(4,812)
1102051 33120	Finance Director/Deputy Treasurer		100,011	110,805	111,957	113,654	2,849
1102051 33175	Operations Assistant		53,082	60,653	62,816	68,682	8,029
1102051 33124	AP/Payroll Specialist		58,017	66,955	62,816	65,375	(1,580)
1102051 33126	Human Resources Director		61,461	86,861	89,958	91,322	4,461
1102051 33176	Human Resources Specialist		63,599	66,955	67,652	68,682	1,727
1102051 34719	Health Insurance Stipend		4,102	5,791	5,791	5,791	-
1102051 34720	Medical Insurance		186,781	224,258	232,787	221,623	(2,635)
1102051 34721	Medicare/Fica		8,050	9,054	8,656	8,780	(274)
1102051 34727	Maine PFML Tax		1,242	3,122	2,985	1,696	(1,426)
1102051 34724	Life Insurance		765	1,320	1,200	504	(816)
1102051 34735	MainePERS		55,766	67,648	55,690	56,497	(11,151)
1102051 34755	Workers Comp		1,806	6,021	4,938	4,215	(1,806)
1102051 34756	Performance Bonus		7,641	6,118	4,490	4,558	(1,560)
TOTAL	Personnel Services		782,846	897,349	903,204	898,853	1,504
52	Contractual Services						
1102052 34105	Mileage		9,044	10,000	12,500	12,500	2,500

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

			[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1102052	34110	Meals	8,096	8,250	9,500	8,250	-
1102052	34115	Lodging	6,578	7,500	8,000	7,500	-
1102052	34205	Gas & Oil Vehicle	9,581	12,000	13,000	13,000	1,000
1102052	34210	Repairs Vehicle	2,101	5,000	5,000	5,000	-
1102052	34315	Telephone	3,347	5,730	6,000	6,000	270
1102052	34630	Equipment Maintenance	23,261	25,200	30,000	30,000	4,800
1102052	34820	Dues	14,879	17,500	18,000	18,000	500
1102052	34835	Postage	4,214	4,250	5,000	5,000	750
1102052	34940	Training & Education	3,527	4,500	5,000	5,000	500
TOTAL	Contractual Services		84,628	99,930	112,000	110,250	10,320
53	Commodities						
1102053	35335	Office Supplies	5,400	5,300	6,500	6,500	1,200
TOTAL	Commodities		5,400	5,300	6,500	6,500	1,200
TOTAL	Administration		872,873	1,002,579	1,021,704	1,015,603	13,024
1024	Information Technology						
51	Personnel Services						
1102451	33179	IT Director	21,288	46,426	48,081	48,810	2,384
1102451	34720	Medical Insurance	16,980	30,807	34,884	34,503	3,696
1102451	34721	Medicare/Fica	247	673	697	708	35
1102451	34727	Maine PFML Tax	107	232	240	137	(95)
1102451	34724	Life Insurance	47	120	120	50	(70)
1102451	34735	MainePERS	2,107	4,735	4,904	4,979	244
1102451	34755	Workers Comp	131	234	242	207	(27)
TOTAL	Personnel Services		40,908	83,227	89,168	89,394	6,167
52	Contractual Services						
1102452	34105	Mileage	764	3,000	3,000	3,000	-
1102452	34314	Email System	-	24,000	25,000	27,000	3,000
1102452	34316	Wide Area Network (WAN)	-	112,000	112,000	112,000	-
1102452	34982	Website/SSL Certificate	-	5,800	5,800	3,000	(2,800)
TOTAL	Contractual Services		764	144,800	145,800	145,000	200
53	Commodities						
1102453	35335	Office Supplies	-	-	-	-	-
TOTAL	Commodities		-	-	-	-	-
TOTAL	Information Technology		41,672	228,027	234,968	234,394	6,367
1025	New Jail Facilitation						
51	Personnel Services						
1102551	33179	New Jail Facilitation	-	38,520	77,040	-	(38,520)
1102551	34720	Medical Insurance	-	18,678	37,356	-	(18,678)
1102551	34721	Medicare/Fica	-	559	1,118	-	(559)
1102551	34727	Maine PFML Tax	-	193	386	-	(193)
1102551	34724	Life Insurance	-	60	120	-	(60)
1102551	34735	MainePERS	-	3,929	7,858	-	(3,929)
1102551	34755	Workers Comp	-	1,415	2,830	-	(1,415)
TOTAL	Personnel Services		-	63,354	126,708	-	(63,354)
52	Contractual Services						
1102552	34105	Mileage	-	1,000	2,000	-	(1,000)
1102552	34110	Meals	-	500	1,000	-	(500)
1102552	34115	Lodging	-	1,000	1,000	-	(1,000)
1102552	34315	Telephone	-	600	1,000	-	(600)
1102552	TBA	Consult Services	-	-	-	60,000	60,000
TOTAL	Contractual Services		-	3,100	5,000	60,000	56,900
53	Commodities						

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

		[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1102553 35335	Office Supplies	-	2,000	2,000	-	(2,000)
TOTAL	Commodities	-	2,000	2,000	-	(2,000)
TOTAL	New Jail Facilitation	-	68,454	133,708	60,000	(8,454)
1035	Superior Court Building					
52	Contractual Services					
1103552 34305	Electricity	20,955	22,000	29,000	29,000	7,000
1103552 34310	Sewer	2,780	2,800	33,000	3,300	500
1103552 34311	Water	2,004	2,800	2,800	2,800	-
1103552 34312	Sprinkler Test	2,155	1,800	1,800	1,800	-
1103552 34620	Elevator	5,060	6,944	6,000	6,000	(944)
1103552 34635	Heating Maintenance Contract	25,773	28,375	29,650	29,650	1,275
1103552 34636	Fire Alarm/Door Ctrl Maintenance	2,560	3,025	3,025	3,025	-
TOTAL	Contractual Services	61,287	67,744	105,275	75,575	7,831
53	Commodities					
1103553 35205	Fuel	103,769	110,000	110,000	130,000	20,000
TOTAL	Commodities	103,769	110,000	110,000	130,000	20,000
TOTAL	Superior Court Building	165,057	177,744	215,275	205,575	27,831
1036	Houlton Building Complex					
51	Personnel Services					
1103651 33139	Maintenance Supervisor	83,726	84,089	84,089	84,098	9
1103651 33141	Maintenance Worker II	58,333	59,895	61,368	62,298	2,403
1103651 33142	Maintenance Worker	49,095	57,834	57,021	57,887	53
1103651 33143	Custodian I	42,840	46,405	48,060	48,776	2,371
1103651 33210	Overtime	23,319	35,000	36,750	36,750	1,750
1103651 34719	Health Insurance Stipend	2,277	2,841	2,841	2,841	-
1103651 34720	Medical Insurance	76,268	84,023	95,142	94,105	10,082
1103651 34721	Medicare/Fica	3,470	4,176	4,257	4,294	118
1103651 34727	Maine PFML Tax	651	1,440	1,468	829	(611)
1103651 34724	Life Insurance	329	480	480	202	(278)
1103651 34735	MainePERS	24,374	29,373	29,944	30,204	831
1103651 34755	Workers Comp	11,513	13,615	13,880	11,784	(1,831)
1103651 34756	Performance Bonus	3,950	1,909	3,443	3,467	1,558
TOTAL	Personnel Services	380,145	421,080	438,743	437,535	16,455
52	Contractual Services					
1103652 34105	Mileage	799	718	715	715	(3)
1103652 34205	Gas & Oil Vehicle	-	1,380	1,380	1,380	-
1103652 34315	Telephone	7,881	8,605	7,500	7,500	(1,105)
1103652 34605	Grounds/Snow Removal	23,569	37,940	38,000	37,000	(940)
1103652 34610	Bldg Maintenance	23,287	26,000	26,000	26,000	-
1103652 34615	Electrical	8,028	10,400	8,000	8,000	(2,400)
1103652 34630	Equip Maintenance	8,078	17,050	17,050	17,050	-
1103652 34640	Painting	5,941	5,900	5,000	5,000	(900)
1103652 34645	Plumbing/Heating	29,334	37,696	40,000	37,500	(196)
1103652 34660	Rubbish Removal	22,624	21,732	23,000	23,000	1,268
1103652 34940	Training & Educ	252	345	345	345	-
TOTAL	Contractual Services	129,793	167,766	166,990	163,490	(4,276)
53	Commodities					
1103653 35315	Cleaning/Maint Supplies	47,469	50,920	50,920	50,920	-
1103653 35610	Tools	491	10,250	5,000	5,000	(5,250)
TOTAL	Commodities	47,960	61,170	55,920	55,920	(5,250)
TOTAL	Houlton Building Complex	557,898	650,016	661,653	656,945	6,929
1037	Sheriff's Office Building					
52	Contractual Services					

AROOSTOOK COUNTY COMMISSIONERS
General Fund
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ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1103752	34305	Electricity	17,027	17,703	20,358	23,250	5,547
1103752	34310	Sewer	1,917	1,962	2,070	2,070	108
1103752	34311	Water	1,007	1,306	1,306	1,306	-
1103752	34610	Bldg Maintenance	-	3,000	3,000	3,000	-
1103752	34620	Elevators	2,734	3,770	3,500	4,000	230
1103752	34635	Heat Maintenance Contract	9,093	9,775	10,588	10,750	975
1103752	34636	Fire Alarm/Door Ctrl Maintenance	781	849	849	850	1
						-	
TOTAL	Contractual Services		32,559	38,365	41,671	45,226	6,861
53	Commodities						
1103753	35205	Fuel	12,254	17,100	17,100	20,000	2,900
TOTAL	Commodities		12,254	17,100	17,100	20,000	2,900
TOTAL	Sheriff's Office Building		44,814	55,465	58,771	65,226	9,761
1041	Caribou Courthouse						
51	Personnel Services						
1104151	33140	Facilities Director	43,101	77,039	79,786	80,995	3,956
1104151	33141	Custodian	36,394	39,603	41,015	41,642	2,039
1104151	33143	PT Custodian	16,641	20,498	22,306	22,644	2,146
1104151	34719	Health Insurance Stipend	2,534	5,430	5,430	5,430	-
1104151	34720	Medical Insurance	7,230	-	-	-	-
1104151	34721	Medicare/Fica	1,474	2,067	2,154	2,185	118
1104151	34727	Maine PFML Tax	229	713	743	422	(291)
1104151	34724	Life Insurance	169	240	240	101	(139)
1104151	34735	MainePERS	9,514	14,542	15,151	15,373	831
1104151	34755	Workers Comp	5,418	6,741	7,023	5,997	(744)
1104151	34756	Performance Bonus	693	-	-	-	-
TOTAL	Personnel Services		123,397	166,873	173,848	174,789	7,916
52	Contractual Services						
1104152	34105	Mileage	4,013	9,895	5,000	5,000	(4,895)
1104152	34305	Electricity	36,191	41,302	41,302	41,500	198
1104152	34306	Propane	240	1,230	1,230	1,230	-
1104152	34310	Sewer	571	1,280	1,280	1,280	-
1104152	34311	Water	2,598	2,588	2,588	2,588	-
1104152	34312	Sprinkler Test	1,050	700	700	1,700	1,000
1104152	34315	Telephone	3,200	4,652	4,652	4,650	(2)
1104152	34605	Grounds/Snow Removal	28,591	25,000	27,000	27,000	2,000
1104152	34610	Bldg Maintenance	3,208	3,012	4,000	4,000	988
1104152	34615	Electrical	1,339	1,500	1,500	1,500	-
1104152	34620	Elevators	2,203	3,432	3,432	3,500	68
1104152	34630	Equip Maintenance	234	600	750	1,000	400
1104152	34635	Heating Maintenance	32,785	34,425	36,750	36,750	2,325
1104152	34643	HVAC Expense	-	75,000	52,000	-	(75,000)
1104152	34640	Painting	43	412	425	425	13
1104152	34650	Plumb Maintenance	-	500	1,000	1,000	500
1104152	34660	Rubbish Removal	930	1,020	1,500	1,500	480
TOTAL	Contractual Services		117,196	206,548	185,109	134,623	(71,925)
53	Commodities						
1104153	35205	Fuel	26,430	32,200	32,200	38,180	5,980
1104153	35315	Cleaning Supplies	2,057	3,060	4,000	4,000	940
1104153	35610	Tools/Implements	30	100	100	100	-
TOTAL	Commodities		28,517	35,360	36,300	42,280	6,920
TOTAL	Caribou Courthouse		269,111	408,781	395,257	351,692	(57,089)
1042	Fort Kent Registry						
51	Personnel Services						
1104251	33140	Facilities Director	43,101	-	-	-	-
1104251	33143	Custodian	-	21,018	21,018	21,018	-
1104251	34720	Medical Insurance	7,477	-	-	-	-

AROOSTOOK COUNTY COMMISSIONERS
General Fund
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			[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1104251	34721	Medicare/Fica	664	305	305	305	-
1104251	34727	Maine PFML Tax	96	105	105	59	(46)
1104251	34724	Life Insurance	56	-	-	-	-
1104251	34735	MainePERS	2,793	2,144	2,144	2,144	-
1104251	34755	Workers Comp	1,896	994	994	836	(158)
1104251	34756	Performance Bonus	693	-	-	-	-
TOTAL	Personnel Services		56,776	24,566	24,566	24,362	(204)
52	Contractual Services						
1104252	34105	Mileage	3,798	-	-	-	-
1104252	34305	Electricity	5,791	5,460	5,460	5,460	-
1104252	34306	Propane	173	200	200	200	-
1104252	34310	Sewer	304	332	332	332	-
1104252	34311	Water	399	410	700	700	290
1104252	34605	Grounds/Snow Removal	3,480	3,900	3,900	3,900	-
1104252	34610	Bldg. Maintenance	1,327	2,000	2,000	2,000	-
1104252	34620	Elevators	610	1,145	1,145	1,145	-
1104252	34630	Equip Maintenance	42	400	400	400	-
1104252	34635	Heating Maintenance	229	700	700	700	-
1104252	34640	Painting	33	200	200	200	-
1104252	34650	Plumbing Maintenance	585	585	585	585	-
1104252	34660	Rubbish Removal	456	320	320	320	-
TOTAL	Contractual Services		17,228	15,652	15,942	15,942	290
53	Commodities						
1104253	35205	Fuel	6,976	9,750	9,750	9,960	210
1104253	35315	Cleaning/Maint Supplies	1,184	800	800	800	-
1104253	35610	Tools/Implements	-	100	100	100	-
TOTAL	Commodities		8,159	10,650	10,650	10,860	210
TOTAL	Fort Kent Registry		82,163	50,868	51,158	51,164	296
1043	Jail Building						
52	Contractual Services						
1104352	34305	Electricity	41,835	41,790	51,000	51,000	9,210
1104352	34306	Propane	5,229	6,400	6,400	8,000	1,600
1104352	34307	Hood Contract	224	1,400	1,000	1,000	(400)
1104352	34310	Sewer	20,532	24,000	37,000	37,000	13,000
1104352	34311	Water	8,075	13,900	11,000	11,000	(2,900)
1104352	34620	Elevators	2,829	5,660	4,235	5,660	-
1104352	34635	Heating Maintenance	35,524	38,515	40,500	40,500	1,985
1104352	34636	Fire Alarm/Doors	7,722	7,150	6,960	6,960	(190)
1104352	34637	Generator Contract	(206)	2,000	1,500	1,500	(500)
TOTAL	Jail Building		121,764	140,815	159,595	162,620	21,805
1065	Registry of Deeds South						
51	Personnel Services						
1106551	33105	Register of Deeds	74,058	79,238	82,064	83,307	4,069
1106551	33113	Deputy Register	55,253	66,955	67,652	68,682	1,727
1106551	33118	Deeds Associate	45,462	52,458	53,003	53,810	1,352
1106551	34720	Medical Insurance	68,254	75,347	85,319	84,388	9,041
1106551	34721	Medicare/Fica	2,299	2,924	2,983	3,028	104
1106551	34727	Maine PFML Tax	424	1,008	1,029	585	(423)
1106551	34724	Life Insurance	309	360	360	151	(209)
1106551	34735	MainePERS	17,438	20,567	20,985	21,304	737
1106551	34755	Workers Comp	889	1,016	1,037	886	(130)
1106551	34756	Performance Bonus	1,365	2,985	3,016	3,062	77
TOTAL	Personnel Services		265,751	302,858	317,448	319,203	16,345
52	Contractual Services						
1106552	34105	Mileage	2,077	2,900	2,900	3,000	100
1106552	34110	Meals	841	500	550	700	200
1106552	34115	Lodging	1,082	325	450	800	475

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ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1106552 34315	Telephone		2,205	2,000	2,000	2,000	-
1106552 34630	Equipment Maint		-	750	750	750	-
1106552 34642	Deeds Software		50,581	50,400	50,400	50,400	-
1106552 34820	Dues		200	200	200	200	-
1106552 34825	Land Records		174	1,500	1,500	1,500	-
1106552 34835	Postage		3,879	5,200	5,200	2,600	(2,600)
1106552 34840	Printing		981	1,000	1,000	1,000	-
1106552 34940	Training & Education		-	500	500	1,600	1,100
TOTAL	Contractual Services		62,019	65,275	65,450	64,550	(725)
53	Commodities						
1106553 35335	Office Supplies		1,732	3,500	3,500	3,500	-
TOTAL	Commodities		1,732	3,500	3,500	3,500	-
TOTAL	Registry of Deeds South		329,502	371,633	386,398	387,253	15,620
1066	Registry of Deeds North						
51	Personnel Services						
1106651 33105	Register of Deeds		65,800	71,786	74,346	75,472	3,686
1106651 33113	Deputy Register		55,253	66,955	67,652	68,682	1,727
1106651 34720	Medical Insurance		45,058	53,216	60,259	59,602	6,386
1106651 34721	Medicare/Fica		1,558	2,036	2,083	2,115	79
1106651 34727	Maine PFML Tax		295	702	718	408	(294)
1106651 34724	Life Insurance		226	240	240	101	(139)
1106651 34735	MainePERS		12,149	14,322	14,656	14,879	557
1106651 34755	Workers Comp		593	708	724	619	(89)
1106651 34756	Performance Bonus		1,659	1,674	1,691	1,717	43
TOTAL	Personnel Services		182,590	211,639	222,369	223,595	11,956
52	Contractual Services						
1106652 34105	Mileage		735	2,100	2,100	2,100	-
1106652 34110	Meals		33	450	450	450	-
1106652 34115	Lodging		119	1,100	1,100	1,100	-
1106652 34315	Telephone		1,035	1,930	2,000	2,000	70
1106652 34630	Equipment Maint		-	250	250	250	-
1106652 34642	Deeds Software		39,341	38,000	38,400	38,400	400
1106652 34820	Dues		200	200	200	200	-
1106652 34825	Land Records		679	2,000	2,000	2,000	-
1106652 34830	PO Box Rent		180	180	180	180	-
1106652 34835	Postage		937	1,100	1,100	1,000	(100)
1106652 34940	Training & Education		20	250	250	250	-
TOTAL	Contractual Services		43,278	47,560	48,030	47,930	370
53	Commodities						
1106653 35335	Office Supplies		262	2,000	2,000	2,000	-
TOTAL	Commodities		262	2,000	2,000	2,000	-
TOTAL	Registry of Deeds North		226,131	261,199	272,399	273,525	12,326
1070	Registry of Probate						
51	Personnel Services						
1107051 33104	Judge of Probate		39,428	43,083	44,619	45,303	2,220
1107051 33106	Register of Probate		69,569	68,327	70,764	71,836	3,509
1107051 33108	Acting Judge		-	250	250	250	-
1107051 33113	Deputy Register		32,926	66,955	67,652	68,682	1,727
1107051 33117	Probate Associate		45,462	52,458	45,963	53,810	1,352
1107051 34719	Health Insurance Stipend		3,333	3,770	3,770	3,770	-
1107051 34720	Medical Insurance		40,650	43,467	49,219	48,682	5,215
1107051 34721	Medicare/Fica		2,660	3,426	3,416	3,574	148
1107051 34727	Maine PFML Tax		505	1,181	1,178	690	(491)
1107051 34724	Life Insurance		273	480	480	202	(278)
1107051 34735	MainePERS		14,985	19,409	19,185	20,223	814
1107051 34755	Workers Comp		972	1,191	1,187	1,045	(146)

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ACCOUNTS	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1107051 34756	Performance Bonus	3,813	1,674	2,840	3,062	1,388
TOTAL	Personnel Services	254,576	305,671	310,523	321,129	15,458
52	Contractual Services					
1107052 34020	Attorney/Professional Fees	8,573	10,500	10,500	10,500	-
1107052 34105	Mileage	1,910	2,500	2,500	2,500	-
1107052 34110	Meals	-	200	200	200	-
1107052 34115	Lodging	-	500	500	500	-
1107052 34315	Telephone	1,931	2,564	2,564	2,564	-
1107052 34630	Equipment Maint	287	650	650	650	-
1107052 34732	Computer Maint/Software	-	500	500	500	-
1107052 34805	Advertising	12,057	9,000	9,000	9,000	-
1107052 34820	Dues	400	425	600	600	175
1107052 34835	Postage	6,171	6,000	6,000	6,000	-
1107052 34940	Training & Education	34	400	400	400	-
1107052 34947	Judge's Conference	-	-	3,000	3,000	3,000
TOTAL	Contractual Services	31,362	33,239	36,414	36,414	3,175
53	Commodities					
1107053 35335	Office Supplies	3,125	3,000	3,000	3,000	-
1107053 35505	Books & Periodicals	4,114	3,000	3,000	3,000	-
1107053 37216	Online Bundle	3,119	2,916	3,200	3,400	484
TOTAL	Commodities	10,358	8,916	9,200	9,400	484
TOTAL	Registry of Probate	296,295	347,826	356,137	366,943	19,117
1071	LE Outside Employment					
51	Personnel Services					
1107151 33159	Outside Employment	15,460	-	-	-	-
1107151 34720	Medical Insurance	2,474	-	-	-	-
1107151 34721	Medicare/Fica	217	-	-	-	-
1107151 34735	MainePERS	1,979	-	-	-	-
1107151 34755	Workers Comp	383	-	-	-	-
TOTAL	Personnel Services	20,513	-	-	-	-
TOTAL	LE Outside Employment	20,513	-	-	-	-
1072	LE Stonegarden Details					
51	Personnel Services					
1107251 33160	Stonegarden Details	3,059	-	-	-	-
1107251 34720	Medical Insurance	819	-	-	-	-
1107251 34721	Medicare/Fica	42	-	-	-	-
1107251 34735	MainePERS	392	-	-	-	-
1107251 34755	Workers Comp	140	-	-	-	-
TOTAL	Personnel Services	4,452	-	-	-	-
TOTAL	LE Stonegarden Details	4,452	-	-	-	-
1073	LE Civil Process					
51	Personnel Services					
1107351 33161	Civil Process	170,500	-	-	-	-
1107351 34721	Medicare/Fica	6,642	-	-	-	-
1107351 34755	Workers Comp	-	-	-	-	-
TOTAL	Personnel Services	177,142	-	-	-	-
TOTAL	LE Civil Process	177,142	-	-	-	-
1074	Maine Drug Enforcement Agency					
51	Personnel Services					
1107451 33150	MDEA Sgt	104,445	104,770	104,770	104,770	-
1107451 33155	MDEA Detective	-	87,922	87,922	87,922	-
1107451 33156	MDEA Detective	75,239	-	-	-	-

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ACCOUNTS	DESCRIPTION		2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1107451	33172	MDEA Detective	92,915	-	-	-	-
1107451	33210	Overtime	2,152	10,500	10,500	10,500	-
1107451	33216	Labs	-	5,000	5,000	5,000	-
1107451	34720	Medical Insurance	100,860	77,017	77,017	77,017	-
1107451	34721	Medicare/Fica	4,075	3,019	3,019	3,019	-
1107451	34723	Liability Insurance	8,872	-	-	-	-
1107451	34727	Maine PFML Tax	635	1,041	1,041	1,041	-
1107451	34724	Life Insurance	326	240	240	240	-
1107451	34735	MainePERS	35,168	27,249	27,249	27,249	-
1107451	34755	Workers Comp	10,521	11,542	11,542	11,542	-
TOTAL	Personnel Services		435,208	328,300	328,300	328,300	-
53	Commodities						
1107453	35405	Uniforms	1,800	1,000	1,000	1,000	-
TOTAL	Commodities		1,800	1,000	1,000	1,000	-
TOTAL	Maine Drug Enforcement		437,008	329,300	329,300	329,300	-
1075	Law Enforcement						
51	Personnel Services						
1107551	33107	Sheriff	106,662	116,345	117,556	119,337	2,992
1107551	33116	Chief Deputy	101,581	110,805	111,957	113,654	2,849
1107551	33125	Administrative Assistant S.O.	45,373	57,803	59,864	60,778	2,975
1107551	33181	Civil Processing Coordinator/ACCP Supv.	57,554	61,921	62,565	63,513	1,592
1107551	33145	Deputies	610,117	1,160,477	1,402,366	1,311,314	150,837
1107551	33149	Dispatchers	357,531	427,971	542,630	542,630	114,659
1107551	33157	Law Enforcement Captain	87,015	100,732	-	-	(100,732)
1107551	33158	Patrol Sergeants	301,788	380,659	413,107	413,107	32,448
1107551	33163	Patrol Lieutenant	-	-	106,293	106,293	106,293
1107551	33210	Overtime	185,361	190,000	230,000	230,000	40,000
1107551	33211	Dispatch Overtime	86,286	65,000	95,000	95,000	30,000
1107551	33213	K-9 Program	12,972	15,000	15,000	15,000	-
1107551	33214	Holiday Overtime	75,168	90,000	90,000	90,000	-
1107551	33215	Part-time Dispatch	4,229	40,000	40,000	40,000	-
1107551	34719	Health Insurance Stipend	5,682	18,030	24,568	24,568	6,538
1107551	34720	Medical Insurance	651,028	839,456	956,195	909,923	70,467
1107551	34721	Medicare/Fica	21,589	47,120	54,073	52,841	5,721
1107551	34727	Maine PFML Tax	2,770	14,181	16,576	9,043	(5,138)
1107551	34724	Life Insurance	2,785	3,540	3,720	1,512	(2,028)
1107551	34735	MainePERS	266,938	362,219	426,367	414,982	52,763
1107551	34755	Workers Comp	73,711	124,143	143,119	116,382	(7,761)
1107551	34756	Performance Bonus	8,315	1,549	4,363	4,429	2,880
TOTAL	Personnel Services		3,064,457	4,226,951	4,915,319	4,734,306	507,355
52	Contractual Services						
1107552	34110	Meals	4,075	4,500	4,500	4,500	-
1107552	34115	Lodging	6,290	6,500	6,500	6,500	-
1107552	34205	Gas & Oil, Vehicle	105,918	160,000	160,000	160,000	-
1107552	34210	Repairs, Vehicle	51,561	70,000	70,000	70,000	-
1107552	34315	Telephone	5,667	15,000	15,000	15,000	-
1107552	34317	Cellular Phones	19,458	23,000	23,000	23,000	-
1107552	34318	Dispatch Connectivity	11,165	15,000	15,000	15,000	-
1107552	34630	Equipment Maint	7,400	6,000	8,000	6,000	-
1107552	34655	Radio Tower Lease	4,042	100,000	100,000	100,000	-
1107552	34658	Radio Maintenance	6,325	12,500	12,500	12,500	-
1107552	34810	LE Union Wellness	-	5,400	5,400	5,400	-
1107552	34820	Dues	1,020	2,500	2,500	2,500	-
1107552	34835	Postage	3,582	3,500	4,000	4,000	500
1107552	34840	Printing	393	1,000	1,000	1,000	-
1107552	34906	Crimestoppers	215	3,000	3,000	3,000	-
1107552	34915	Public Awareness	3,939	3,000	3,000	3,000	-
1107552	34940	Training & Education	27,119	25,000	30,000	30,000	5,000
TOTAL	Contractual Services		258,169	455,900	463,400	461,400	5,500

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53	Commodities					
1107553	35335 Office Supplies	5,617	6,500	6,500	6,500	-
1107553	35337 Dispatch Office Supplies	2,505	2,500	2,500	2,500	-
1107553	35405 Uniforms	38,157	34,000	34,000	34,000	-
1107553	35515 Ammunition	6,861	9,000	11,000	10,000	1,000
TOTAL	Commodities	53,140	52,000	54,000	53,000	1,000
TOTAL	Law Enforcement	3,375,766	4,734,851	5,432,719	5,248,706	513,855
1077	Fire Marshal					
51	Personnel Services					
1107751	33128 Fire Marshal	200	200	200	200	-
TOTAL	Personnel Services	200	200	200	200	-
53	Commodities					
1107753	35375 Training Supplies	8,500	8,800	8,800	9,000	200
TOTAL	Commodities	8,500	8,800	8,800	9,000	200
TOTAL	Fire Marshal	8,700	9,000	9,000	9,200	200
1078	MEDATS IT					
51	Personnel Services					
1107851	33180 MEDATS IT	2,799	-	-	-	-
1107851	34720 Medical Insurance	-	-	-	-	-
1107851	34721 Medicare/Fica	41	-	-	-	-
1107851	34724 Life Insurance	9	-	-	-	-
1107851	34735 MainePERS	277	-	-	-	-
1107851	34755 Workers Comp	-	-	-	-	-
TOTAL	Personnel Services	3,126	-	-	-	-
TOTAL	MEDATS IT	3,126	-	-	-	-
1079	Enterprise Fleet Management					
52	Contractual Services					
1107952	34952 Fleet Managed Service	-	161,640	360,000	250,000	88,360
TOTAL	Enterprise Fleet Management	-	161,640	360,000	250,000	88,360
1090	Audit					
52	Contractual Services					
1109052	34015 Auditing	32,000	20,000	20,000	20,000	-
TOTAL	Audit	32,000	20,000	20,000	20,000	-
1092	Wide Area Network (WAN)					
52	Contractual Services					
1109252	34314 Email System	22,914	-	-	-	-
1109252	34315 Wide Area Network (WAN)	96,366	-	-	-	-
TOTAL	Wide Area Network (WAN)	119,280	-	-	-	-
2025	Employee Benefits					
52	Contractual Services					
1202552	34725 Unemployment	317	1,500	35,000	35,000	33,500
TOTAL	Employee Benefits	317	1,500	35,000	35,000	33,500
2040	Copiers					
52	Contractual Services					
1204052	34415 Copier Supplies	29,618	32,000	35,000	35,000	3,000
TOTAL	Copiers	29,618	32,000	35,000	35,000	3,000
2045	State City Municipal Programs					

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

		[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
1204552 34960	AroostookCounty Action Program	4,035	4,035	5,000	4,035	-
1204552 34961	Aroostook Mental Health	32,283	32,283	35,000	32,283	-
1204552 34967	Charities of Maine	4,600	4,600	4,973	4,600	-
1204552 34968	Northern Maine General	5,226	5,226	5,685	-	(5,226)
1204552 34971	Aroostook Council for Healthy Families	925	925	925	925	-
1204552 34972	Hope and Justice Project	3,850	3,850	49,256	3,850	-
1204552 34973	Shelter for the Homeless	3,850	3,850	5,808	3,850	-
1204552 34974	Extension Association	49,719	49,719	76,671	49,719	-
1204552 34975	No Maine Development Comm	22,193	22,193	22,193	22,193	-
1204552 34976	Presque Isle International Airport	17,700	17,700	17,700	17,700	-
TOTAL	State Cty Municipal Programs	144,381	144,381	223,211	139,155	(5,226)
2050	Insurance					
1205052 34723	Property Vehicle Liability Ins	37,648	57,100	68,520	68,520	11,420
TOTAL	Insurance	37,648	57,100	68,520	68,520	11,420
2075	Capital					
1207554 37205	Building & Office Equipment	1,060,853	689,204	831,414	713,054	23,850
1207554 37207	Correction Services	590,134	-	-	-	
TOTAL	Capital	1,650,987	689,204	831,414	713,054	23,850
2077	PSAP					
52	Contractual Services					
1207752 34980	PSAP	205,986	212,165	356,150	356,150	143,985
TOTAL	PSAP	205,986	212,165	356,150	356,150	143,985
2080	Contingent Account					
1208052 34981	Contingent	16,519	-	50,000	55,000	55,000
TOTAL	Contingent Account	16,519	-	50,000	55,000	55,000
2086	Website					
1208652 34982	Website	1,770	-	-	-	-
TOTAL	Website	1,770	-	-	-	-
2087	MCCA Convention					
1208752 34983	MCCA Convention	4,627	4,000	4,000	4,000	-
TOTAL	MCCA Convention	4,627	4,000	4,000	4,000	-
2088	GASB 75					
1208852 34984	GASB 75	5,200	5,500	5,500	5,500	-
TOTAL	GASB 75	5,200	5,500	5,500	5,500	-
2092	Personnel Services					
1209252 34019	Legal & Labor Relations	26,853	30,000	30,000	30,000	-
1209252 34023	Employee Recognition & Spirit of America	4,633	8,000	8,000	8,000	-
1209252 34721	Medicare/Fica	20	230	230	230	-
1209252 34805	Advertising/New Hire Expenses	1,221	5,000	5,000	5,000	-
1209252 34757	Vacation/Sick Accrual Expense	71,397	50,000	50,000	50,000	-
TOTAL	Personnel Services	104,125	93,230	93,230	93,230	-
61	Departmental Revenue					
161 21000	District/Superior Court Rent	128,253	110,000	110,000	120,000	10,000
161 21010	Emergency Management Revenue	96,012	130,500	130,500	130,500	-
161 21015	District Attorney Revenue	57,275	55,000	55,000	55,000	-
161 21017	Ankle Monitoring Program	30,106	15,000	15,000	20,000	5,000
161 21020	Administration Revenue	139,055	145,351	145,351	175,731	30,380
161 21065	Registry Deeds South Revenue	414,534	400,000	400,000	400,000	-
161 21066	Registry Deeds North Revenue	143,180	150,000	150,000	150,000	-
161 21070	Registry of Probate Revenue	131,713	100,000	100,000	100,000	-

AROOSTOOK COUNTY COMMISSIONERS
General Fund
FY 2026-2027 Approved Budget

		[1]	[2]	[3]	[4]	[4] - [2]	
ACCOUNTS		DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
161	21073	MDEA Lease	15,462	15,500	15,500	15,500	-
161	21074	Maine Drug Enforcement Agency	437,418	329,300	329,300	329,300	-
161	21075	Law Enforcement Revenue	8,266	1,500	1,500	5,000	3,500
161	21076	Dispatching Services Revenue	85,625	105,000	105,000	134,860	29,860
161	21077	UT Deputy Control Contract	163,354	171,814	171,814	192,428	20,614
161	21097	MEDATS IT Revenue	3,253	-	-	-	-
161	22000	Interest Income	173,532	50,000	50,000	75,000	25,000
161	22041	Copier Revenue	26,350	30,000	30,000	30,000	-
161	22050	Probation & Parole Rent	9,032	8,739	8,739	9,000	261
161	22066	Miscellaneous Revenue	3,198	5,000	5,000	5,000	-
161	22068	Outside Employment Revenue	11,862	-	-	-	-
161	22069	Stonegarden Detail Revenue	8,529	-	-	-	-
161	22070	Civil Process Revenue	276,089	40,000	40,000	40,000	-
161	22083	Transfer in from Designated ARPA Capital Offset	61,839	-	-	-	-
161	22084	Transfer in from Designated ARPA Revenue Loss	181,879	-	-	-	-
161	22085	Transfer in from Fund Balance	-	200,000	-	300,000	100,000
TOTAL	Departmental Revenue		2,605,816	2,062,704	1,862,704	2,287,319	224,615
62	Taxes						
162	22080	Taxes Receivable	8,842,943	9,540,178	11,372,120	10,283,041	742,863
TOTAL	Taxes		8,842,943	9,540,178	11,372,120	10,283,041	742,863
TOTAL GENERAL FUND EXPENSES			10,416,527	11,602,882	13,234,824	12,570,360	967,478
TOTAL GENERAL FUND REVENUES			11,448,759	11,602,882	13,234,824	12,570,360	967,478
Surplus (Deficit)			1,032,232	0	0	0	0

STATE OF MAINE

COUNTY OF AROOSTOOK

Resolve, for Laying of the County Taxes and Authorizing Expenditures and Revenues of the Jail in Aroostook County for the Fiscal Year 2026-2027

Whereas, Aroostook County has certain expenses and liabilities, which must be met as they become due; and

Whereas, it is necessary that the taxes for the year 2026-2027 hereinafter mentioned be immediately assessed, in order to provide the required revenue for the county; and

Whereas, in the judgment of the Finance Committee, these facts create an emergency within the meaning of the Constitution of Maine and require the following resolution as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1. Aroostook County; taxes apportioned. Resolved: That the following sum is granted as a tax on Aroostook County to be apportioned, assessed, collected, and applied for the purposed of paying debts and necessary expenses of the County as authorized herein, and for other purposes of law, for the fiscal year 2026-2027:

FISCAL YEAR 2026-2027 TAX

\$5,725,319.00

; and be it further

Sec. 2. Expenditures and Revenues Authorized. Resolved: That the following sums, based on the County Jail Budget filed in the office of the Secretary of State, are authorized as Jail Fund Expenditures and Revenues by the County during the fiscal year 2026-2027:

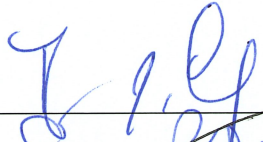
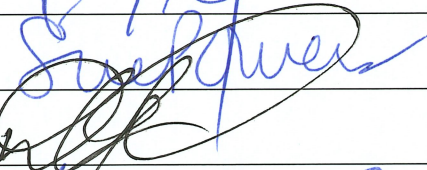
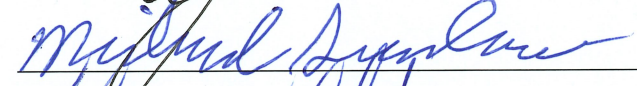
ACCOUNTS	APPROPRIATION
51 Personnel Services	4,779,997
52 Contractual Services	
Medical Provider	1,230,285
Inmate Programs	90,000
Meals	4,000
Prisoner Meals	500
Lodging	4,000
Tolls	500
Gas & Oil, Vehicle	40,000
Repairs, Vehicle	15,000
Telephone	6,876
Office Rent ACCCP	5,000
Property Liability Vehicle Insurance	96,738
Training & Education	15,000
Jail Records Management	33,775
Enterprise Lease Cost	20,000
Live Scan Agreement	12,000
53 Commodities	
Food	572,000
Kitchen Supplies	2,500
Inmate Supplies	17,000
Office Supplies	5,000
Uniforms	20,000
Prisoners Clothing	8,000
54 Capital Outlay	35,000
TOTAL JAIL EXPENSES	7,013,171
Departmental Revenue	1,287,852
TAX ASSESSMENT	5,725,319

Sec. 3. Summary Resolved: That the figures appearing in this resolve represent the total amount of taxes and the total specific expenditures and revenues authorized for the fiscal year 2026-2027.

Enactment Clause. This resolve shall take effect on July 1, 2026, pursuant to Article V of the Aroostook County Charter enacted by the voters of Aroostook County on November 7, 1989. The required public hearing was held in Caribou, Maine on May 12, 2026.

May 12, 2026

DATED

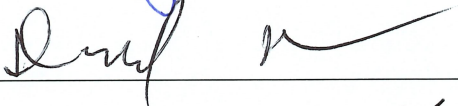






AROOSTOOK COUNTY FINANCE COMMITTEE

May 12, 2026

DATED

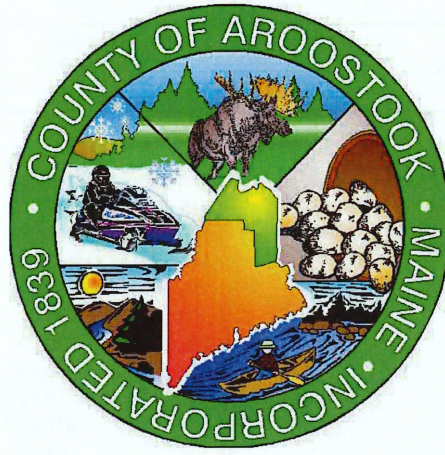




AROOSTOOK COUNTY COMMISSIONERS

ATTEST: A TRUE COPY



DANA L. GENDREAU
INTERIM COUNTY ADMINISRATOR / CLERK



County of Aroostook

Approved Budget

Jail Fund

2026-2027

AROOSTOOK COUNTY COMMISSIONERS

Jail Fund

FY 2026-2027 Approved Budget

		[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS	DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
51	Personnel Services					
5105051	33127 Administrative Assistant S.O.	52,633	60,736	61,368	62,298	1,562
5105051	33137 Community Corr. Caseworkers	155,245	172,469	176,911	179,616	7,147
5105051	33148 Corrections Officers	1,529,508	1,731,979	1,851,658	1,851,658	119,679
5105051	33151 Jail Administrator	92,346	100,732	101,780	103,322	2,590
5105051	33177 Assistant Jail Administrator	83,951	91,575	92,527	93,929	2,354
5105051	33210 Overtime	484,670	430,000	530,000	530,000	100,000
5105051	33213 Part-Time Officers	125,935	120,000	130,000	130,000	10,000
5105051	33214 Holiday Overtime	86,675	80,000	125,000	125,000	45,000
5105051	34719 Health Insurance Stipend	8,714	9,813	5,464	5,464	(4,349)
5105051	34720 Medical Insurance	738,717	877,498	1,124,137	1,111,981	234,483
5105051	34721 Medicare/Fica	43,302	48,117	52,761	52,858	4,741
5105051	34727 Maine PFML Tax	6,469	14,027	15,414	8,651	(5,376)
5105051	34724 Life Insurance	3,798	4,560	4,560	1,915	(2,645)
5105051	34725 Unemployment	0	800	800	800	0
5105051	34735 MainePERS	317,993	340,461	379,905	380,679	40,218
5105051	34755 Workers Comp	147,522	143,318	158,551	133,603	(9,715)
5105051	34756 Performance Bonus	8,720	8,016	8,100	8,223	207
TOTAL	Personnel Services	3,886,200	4,234,101	4,818,936	4,779,997	545,896
52	Contractual Services					
5105052	34040 Medical Provider Contract	1,046,676	1,171,700	1,230,285	1,230,285	58,585
5105052	34055 Inmate Programs	67,627	70,000	110,000	90,000	20,000
5105052	34110 Meals	2,949	3,500	4,000	4,000	500
5105052	34111 Prisoner Meals	29	500	500	500	0
5105052	34115 Lodging	330	2,500	4,000	4,000	1,500
5105052	34120 Tolls	130	100	1,000	500	400
5105052	34205 Gas & Oil, Vehicle	24,159	46,000	46,000	40,000	(6,000)
5105052	34210 Repairs, Vehicle	7,119	20,000	20,000	15,000	(5,000)
5105052	34315 Telephone	777	6,876	6,876	6,876	0
5105052	34410 Office Rent ACCCP	1,050	4,200	5,000	5,000	800
5105052	34723 Property Liability Vehicle Ins.	81,403	87,945	96,738	96,738	8,793
5105052	34940 Training & Education	11,187	10,500	15,000	15,000	4,500
5105052	34951 Jail Records Management	0	33,775	33,775	33,775	0
5105052	34952 Enterprise Lease Cost	0	20,000	20,000	20,000	0
5105052	TBA Live Scan Agreement	0	0	0	12,000	12,000
TOTAL	Contractual Services	1,243,435	1,477,596	1,593,174	1,573,674	96,078
53	Commodities					
5105053	35104 Food Services	512,646	543,000	572,000	572,000	29,000
5105053	35320 Kitchen Supplies	297	2,500	2,500	2,500	0
5105053	35321 Inmate Supplies	13,633	10,000	17,000	17,000	7,000
5105053	35335 Office Supplies	4,464	5,000	5,000	5,000	0

AROOSTOOK COUNTY COMMISSIONERS

Jail Fund

FY 2026-2027 Approved Budget

			[1]	[2]	[3]	[4]	[4] - [2]
ACCOUNTS		DESCRIPTION	2024-2025 ACTUAL	2025-2026 APPROVED BUDGET	2026-2027 REQUESTED	2026-2027 FINANCE COMM	\$ CHANGE
5105053	35405	Uniforms	17,998	20,000	20,000	20,000	0
5105053	35410	Prisoners Clothing	10,544	8,000	8,000	8,000	0
TOTAL	Commodities		559,582	588,500	624,500	624,500	36,000
54	Capital Outlay						
5105054	37217	Jail Capital Outlay	0	25,000	25,000	35,000	10,000
TOTAL	Capital Outlay		0	25,000	25,000	35,000	10,000
61	Departmental Revenue						
5061	21050	Judiciary Court Fines	36,783	20,000	20,000	20,000	0
5061	21053	Community Corrections Funding	1,420,138	1,420,138	1,212,852	1,212,852	(207,286)
5061	21054	Supplemental Funding	117,952	0	0	0	0
5061	21058	Community Supervision	27,647	55,000	55,000	55,000	0
5061	22076	Transfer in Jail Reserve Funds	75,000	0	0	0	0
TOTAL	Departmental Revenue		1,677,520	1,495,138	1,287,852	1,287,852	(207,286)
62	Taxes						
5062	20202	Taxes	3,707,928	4,830,059	5,773,758	5,725,319	895,260
TOTAL	Taxes		3,707,928	4,830,059	5,773,758	5,725,319	895,260
TOTAL	JAIL EXPENSES		5,689,217	6,325,197	7,061,610	7,013,171	687,974
TOTAL	JAIL REVENUES		5,385,448	6,325,197	7,061,610	7,013,171	687,974
SURPLUS (DEFICIT)			(303,770)	0	0	0	0