



# **2021 Oxford County Budget**

Enacted Budget

# **Oxford County 2021 Proposed Budget**

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## Oxford County 2021 Proposed Budget

### Tax Levy Calculation General Fund and Jail Fund

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	% Change in Budget
<b>Funding Requirements</b>					
General Fund	\$ 7,813,870	\$ 7,996,414	\$ 8,637,773	\$ 9,076,990	5.1%
Jail Fund	<u>2,468,522</u>	<u>2,545,833</u>	<u>2,592,084</u>	<u>2,661,319</u>	2.7%
Total Funding Requirements	10,282,392	10,542,247	11,229,857	11,738,309	4.5%
<b>Funding Sources</b>					
General Fund	2,323,350	2,051,614	2,624,575	3,050,438	16.2%
Jail Fund	<u>1,112,790</u>	<u>1,135,872</u>	<u>1,126,265</u>	<u>1,136,867</u>	0.9%
Total Funding Sources	<u>3,436,140</u>	<u>3,187,486</u>	<u>3,750,840</u>	<u>4,187,305</u>	11.6%
<b>Minimum Taxes Required</b>	<u><b>\$ 6,846,252</b></u>	<u><b>\$ 7,354,761</b></u>	<u><b>\$ 7,479,017</b></u>	<u><b>\$ 7,551,004</b></u>	<b>1.0%</b>
<b>Taxes Committed</b>					
General Fund Minimum	\$ 5,490,520	\$ 5,944,800	\$ 6,013,198	\$ 6,026,552	0.2%
General Fund Overlay	136,925	147,095	149,580	75,510	-49.5%
Jail Fund Tax Cap	<u>1,355,732</u>	<u>1,409,961</u>	<u>1,465,819</u>	<u>1,524,452</u>	4.0%
<b>Taxes Committed</b>	<u><b>\$ 6,983,177</b></u>	<u><b>\$ 7,501,856</b></u>	<u><b>\$ 7,628,597</b></u>	<u><b>\$ 7,626,514</b></u>	<b>0.0%</b>
Total State Valuation (000s)	\$ 7,096,200	\$ 7,179,300	\$ 7,461,200	\$ 7,845,900	
Mil Rate (per \$1,000)	0.984	1.045	1.022	0.972	
% Change from Prior Year	16.60%	6.2%	-2.2%	-4.9%	

## Oxford County 2021 Proposed Budget

### Tax Assessment Municipal Allocations

	<u>2021</u> <u>Valuation (000s)</u>	<u>Tax</u> <u>Assessment</u>		<u>2021</u> <u>Valuation (000s)</u>	<u>Tax</u> <u>Assessment</u>
Andover	\$ 89,300	\$ 86,803	Mexico	\$ 110,700	\$ 107,605
Bethel	510,600	496,323	Newry	562,050	546,334
Brownfield	208,050	202,233	Norway	500,700	486,699
Buckfield	146,800	142,695	Otisfield	315,900	307,067
Byron	36,350	35,334	Oxford	463,200	450,248
Canton	107,600	104,591	Paris	358,350	348,330
Denmark	324,900	315,815	Peru	148,150	144,007
Dixfield	155,050	150,715	Porter	140,300	136,377
Fryeburg	426,900	414,963	Roxbury	166,300	161,650
Gilead	33,300	32,369	Rumford	537,250	522,227
Greenwood	182,200	177,105	Stoneham	83,100	80,776
Hanover	47,450	46,123	Stow	54,350	52,830
Hartford	126,750	123,206	Sumner	76,600	74,458
Hebron	98,500	95,746	Sweden	99,800	97,009
Hiram	186,550	181,334	Upton	28,850	28,043
Lincoln Plantation	36,650	35,625	Waterford	258,700	251,466
Lovell	545,800	530,538	West Paris	115,500	112,270
Magalloway Plantation	24,650	23,961	Woodstock	224,600	218,320
			Unorganized Territory	<u>314,100</u>	<u>305,319</u>
			<b>Total County</b>	<b><u>\$ 7,845,900</u></b>	<b><u>\$ 7,626,514</u></b>

## Oxford County 2021 Proposed Budget

### Funding Requirements Expenditures and Additions to Reserves General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>Expenditures</b>						
Dept 10	Emergency Management Agency	\$ 163,520	\$ 197,606	\$ 132,593	\$ 202,056	2.3%
Dept 15	District Attorney's Office	236,535	296,170	200,757	273,255	-7.7%
Dept 20	Administration and Finance	590,066	615,476	398,892	549,421	-10.7%
Dept 40	Buildings and Grounds	362,798	592,522	319,606	547,276	-7.6%
Dept 60	Regional Communications Center	1,041,037	1,095,050	678,112	1,093,793	-0.1%
Dept 65	Register of Deeds	297,462	279,137	171,145	270,493	-3.1%
Dept 70	Register of Probate	164,749	177,518	129,758	185,632	4.6%
Dept 75	Sheriff's Office	2,348,604	2,352,821	1,894,903	2,598,315	10.4%
Dept 80	Airport	263,065	278,500	70,308	226,675	-18.6%
Dept 99	County-wide	<u>2,301,389</u>	<u>2,392,241</u>	<u>1,617,920</u>	<u>2,493,202</u>	4.2%
	Total General Fund Expenditures	7,769,225	8,277,041	5,613,994	8,440,118	2.0%
Dept 76	Total Jail Fund Expenditures	<u>2,257,632</u>	<u>2,420,584</u>	<u>1,541,935</u>	<u>2,661,319</u>	9.9%
	Total Expenditures	10,026,857	10,697,625	7,155,929	11,101,437	3.8%

## Oxford County 2021 Proposed Budget

### Funding Requirements Expenditures and Additions to Reserves General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>Additions to Reserves</b>						
Dept 10	Emergency Management Agency	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%
Dept 15	District Attorney's Office	-	-	-	-	0.0%
Dept 20	Administration and Finance	20,000	100,000	20,000	-	-100.0%
Dept 40	Buildings and Grounds	-	50,000	-	-	-100.0%
Dept 60	Regional Communications Center	78,914	134,057	78,914	417,872	211.7%
Dept 65	Register of Deeds	-	35,000	-	35,000	0.0%
Dept 70	Register of Probate	6,300	4,000	4,000	4,000	0.0%
Dept 75	Sheriff's Office	72,461	13,750	34,750	50,000	263.6%
Dept 80	Airport	6,707	13,925	11,929	125,000	797.7%
Dept 98	County-wide	-	5,000	5,000	-	-100.0%
	Total General Fund Additions to Reserves	184,382	360,732	154,593	636,872	76.5%
Dept 76	Total Jail Fund Additions to Reserves	-	171,500	-	-	-100.0%
	Total Additions to Reserves	<u>184,382</u>	<u>532,232</u>	<u>154,593</u>	<u>636,872</u>	19.7%
	Total General Fund Funding Requirements	\$ 7,953,607	\$ 8,637,773	\$ 5,768,587	\$ 9,076,990	5.1%
	Total Jail Fund Funding Requirements	<u>2,257,632</u>	<u>2,592,084</u>	<u>1,541,935</u>	<u>2,661,319</u>	2.7%
	<b>Total Funding Requirements</b>	<b><u>\$ 10,211,239</u></b>	<b><u>\$ 11,229,857</u></b>	<b><u>\$ 7,310,522</u></b>	<b><u>\$ 11,738,309</u></b>	<b>4.5%</b>

## Oxford County 2021 Proposed Budget

### Funding Sources Revenues and Use of Fund Balance General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>GENERAL FUND</b>						
<b>Excise and Other Taxes</b>						
65-6105	Transfer Taxes	\$ 139,315	\$ 120,000	\$ 101,496	\$ 120,000	0.0%
98-6110	Payments in Lieu of Taxes	-	50,000	57,723	50,000	0.0%
<b>Licenses, Permits, and Fees</b>						
65-6200	Deeds Surcharge Fees	35,778	35,000	24,948	35,000	0.0%
65-6205	Deeds Recording and Other Fees	471,924	375,000	308,830	425,000	13.3%
70-6210	Probate Surcharge Fees	4,050	4,000	2,250	4,000	0.0%
70-6215	Probate Filing and Other Fees	93,596	88,000	64,245	90,000	2.3%
75-6220	Civil Process Fees	125,639	115,000	41,007	90,000	-21.7%
75-6225	Sheriff's Office Other Fees	6,521	5,000	2,522	5,000	0.0%

## Oxford County 2021 Proposed Budget

### Funding Sources Revenues and Use of Fund Balance General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>GENERAL FUND</b>						
<b>Intergovernmental</b>						
10-6301	EMA Match	122,546	107,145	27,555	107,145	0.0%
15-6315	Victim Witness Advocate Grant	18,088	18,000	10,803	18,000	0.0%
75-6320	Operation Stonegarden Grant	-	50,000	67,906	85,000	70.0%
75-6322	Byrne-JAG Grant	-	5,696	-	18,000	216.0%
75-6323	White Mountain National Forest Grant	2,898	-	-	2,898	0.0%
98-6369	Other Intergovernmental Grants	752	-	-	-	0.0%
15-6380	DA Supervision Fees	49,819	48,000	21,136	48,000	0.0%
20-6385	UT Administration Fee	73,400	79,700	79,700	51,212	-35.7%
20-6386	UT Cost Sharing Fees	30,000	30,000	30,000	-	-100.0%
40-6390	Rental of Rumford District Court	60,069	30,000	16,000	30,000	0.0%
40-6391	Paris District Court Cost Sharing Fee	-	14,000	12,023	14,000	0.0%
75-6370	Bethel Patrol Services	370,732	370,732	216,260	370,732	0.0%
75-6371	Dixfield Patrol Services	-	-	-	278,049	0.0%
75-6372	School Resource Officer Services	89,533	136,602	127,726	136,602	0.0%
75-6373	MDEA CID Detail	-	-	-	97,000	0.0%
75-6378	Extradition Services	2,315	4,500	330	1,000	-77.8%
75-6379	Other Contracted Sheriff Services	2,332	-	300	-	0.0%



## Oxford County 2021 Proposed Budget

### Funding Sources Revenues and Use of Fund Balance General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>GENERAL FUND</b>						
<b>Charges for Services</b>						
40-6410	Rental of Abutter Properties	7,200	7,200	4,200	7,200	0.0%
80-6400	Airport Fuel Sales	56,500	72,000	31,778	60,000	-16.7%
<b>Other Income</b>						
98-6905	Interest on Investments	17,423	5,000	7,184	5,000	0.0%
98-6921	Wellness Works Grant	3,637	4,000	-	4,000	0.0%
98-6990	Miscellaneous Income	9,726	-	3,256	-	0.0%
<b>Other Items</b>						
99-8000	Transfer in from Casino Fund	-	850,000	850,000	850,000	0.0%
99-9800	Use of Fund Balance	-	-	-	47,600	0.0%
Total General Fund Funding Sources		1,793,793	2,624,575	2,109,178	3,050,438	16.2%

## Oxford County 2021 Proposed Budget

### Funding Sources Revenues and Use of Fund Balance General Fund and Jail Fund

		<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Actual YTD</u>	<u>2021 Budget</u>	<u>% Change in Budget</u>
<b>GENERAL FUND</b>						
<b>JAIL FUND</b>						
<b>Intergovernmental</b>						
JR-6350	State Jail Funding Distribution	1,093,940	1,122,265	1,093,940	1,132,867	0.9%
JR-6301	Judiciary Court Fines and Surcharges	8,052	4,000	4,114	4,000	0.0%
<b>Other Items</b>						
JR-8000	Transfer in from Casino Fund	-	-	-	-	0.0%
JR-9800	Use of Fund Balance	-	-	-	-	0.0%
	<b>Total Jail Fund Funding Sources</b>	<u>1,101,992</u>	<u>1,126,265</u>	<u>1,098,054</u>	<u>1,136,867</u>	0.9%
	<b>Total Funding Sources</b>	<u><u>\$ 2,895,785</u></u>	<u><u>\$ 3,750,840</u></u>	<u><u>\$ 3,207,232</u></u>	<u><u>\$ 4,187,305</u></u>	11.6%

## Oxford County 2021 Proposed Budget

### Status of Reserves and Casino Fund

		<u>2020 Beg Bal</u>	<u>2020 Additions</u>	<u>2020 YTD Used</u>	<u>2020 Curr Bal</u>	<u>2021 Add Request</u>
<b>Reserves</b>						
Dept 10 - EMA	Emergency Operations Center	\$ 25,000	\$ 5,000	\$ -	\$ 30,000	\$ 5,000
Dept 10 - A&F	Commissioners' Contingency Reserve	-	100,000	-	100,000	-
Dept 10 - A&F	Record Preservation	82,460	-	-	82,460	-
Dept 40 - B&G	County Facilities Reserve	74,997	50,000	-	124,997	-
Dept 60 - RCC	RCC Capital Projects	116,497	134,057	-	250,554	417,872
Dept 65 - DEED	Deeds Surcharge	99,851	24,948	-	124,799	35,000
Dept 70 - PRB	Probate Surcharge	38,497	2,250	-	40,747	4,000
Dept 70 - PRB	Probate Docket	50,427	-	-	50,427	-
Dept 70 - PRB	Court-Appointed Attorney Reserve	2,300	-	-	2,300	-
Dept 75 - SO	Sheriff's Office Capital Reserve	58,711	-	-	58,711	25,000
Dept 75 - SO	Police Officer Hiring Reserve	25,000	-	-	25,000	-
Dept 75 - SO	IT Capital Reserve	7,641	13,750	-	21,391	25,000
Dept 76 - JAIL	Jail Capital Reserve	372,696	141,500	-	514,196	-
Dept 76 - JAIL	Jail Accruals and Benefits Reserve	77,500	-	-	77,500	-
Dept 76 - JAIL	Jail Prisoner Prescriptions	-	30,000	-	30,000	-
Dept 80 - AIR	Airport Reserve	33,386	13,925	3,715	43,596	125,000
Dept 99 - CTY	Unemployment and Sick Reserve	50,096	5,000	-	55,096	-
<b>Total Reserves</b>		<u>\$ 1,115,059</u>	<u>\$ 520,430</u>	<u>\$ 3,715</u>	<u>\$ 1,631,774</u>	<u>\$ 636,872</u>
		<u>2020 Beg Fund Bal</u>	<u>2020 Revenue</u>	<u>2020 Transfer Out</u>	<u>2020 Curr Fund Bal</u>	<u>2021 Transfer Req</u>
<b>Casino Fund</b>		\$ 2,899,588	\$ 207,156	\$ (850,000)	\$ 2,256,744	\$ 850,000

*\*\*Note - Transfers out are permanent transfers to the General Fund to reduce the level of taxes levied. They result in a reduction of the Casino Fund's fund balance.*

## Oxford County 2021 Proposed Budget

### Emergency Management Agency

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
10-7005	Department Head	\$ 52,481	\$ 57,736	\$ 42,192	\$ 59,473	3.0%
10-7010	Deputy Department Head	39,101	42,510	32,068	43,785	3.0%
10-7020	Full Time Staff	8,572	30,940	18,715	32,378	4.6%
10-7105	Training and Development	525	-	-	-	0.0%
10-7110	Travel and Mileage	1,820	1,800	193	1,800	0.0%
10-7115	Meals	58	100	-	100	0.0%
10-7120	Lodging	-	300	-	300	0.0%
<b>Services</b>						
10-7210	Telephone	4,570	2,160	1,498	2,060	-4.6%
10-7211	Cell Phone	-	3,360	2,030	3,860	14.9%
10-7232	Planner Services	45,000	46,800	32,500	46,800	0.0%
10-7236	Contracted Trainers	-	600	-	600	0.0%
10-7250	Equipment Rentals and Leases	-	-	-	-	0.0%
10-7252	Equipment Repairs and Maintenance	1,051	850	343	600	-29.4%
10-7351	Printing and Copying	570	400	-	350	-12.5%
10-7352	Postage and Freight	-	200	-	100	-50.0%
10-7354	Dues and Subscriptions	-	50	50	50	0.0%
<b>Commodities</b>						
10-7401	Office Supplies	1,398	2,000	937	2,000	0.0%
10-7408	Disaster Supplies	961	1,250	632	1,250	0.0%
10-7409	Food	951	850	62	850	0.0%
10-7415	Training Supplies	747	400	-	400	0.0%
10-7503	Uniforms	-	300	-	300	0.0%
<b>Capital</b>						
10-7680	Equipment	3,217	3,000	-	3,000	0.0%

## Oxford County 2021 Proposed Budget

### Emergency Management Agency

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
10-7800	Communications Team	\$ 454	\$ 1,000	\$ -	\$ 1,000	0.0%
10-7801	County Animal Response Team	1,029	1,000	-	1,000	0.0%
10-7802	Incident Management Assistance Team	1,015	-	-	-	0.0%
10-7991	COVID-19	-	-	1,373	-	0.0%

#### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 100,154	\$ 131,186	\$ 92,975	\$ 135,636	3.4%
Personnel - Other Personnel Costs	2,403	2,200	193	2,200	0.0%
Services	51,191	54,420	36,421	54,420	0.0%
Commodities	4,057	4,800	1,631	4,800	0.0%
Capital	3,217	3,000	-	3,000	0.0%
Other	2,498	2,000	1,373	2,000	0.0%
	<u>\$ 163,520</u>	<u>\$ 197,606</u>	<u>\$ 132,593</u>	<u>\$ 202,056</u>	2.3%

#### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Emergency Operations Center	\$ 25,000	\$ 5,000	\$ -	\$ 30,000	\$ 5,000

## Oxford County 2021 Proposed Budget

### District Attorney's Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
15-7020	Full Time Staff	\$ 106,874	\$ 125,500	\$ 82,613	\$ 116,856	-6.9%
15-7025	Part Time Staff	-	16,000	10,207	19,750	23.4%
15-7040	Victim Witness Advocate	58,233	71,760	49,883	68,978	-3.9%
15-7110	Travel and Mileage	7,094	5,500	1,174	2,500	-54.5%
15-7115	Meals	313	250	-	-	-100.0%
15-7120	Lodging	333	600	-	-	-100.0%
<b>Services</b>						
15-7211	Cell Phone	1,755	4,650	2,153	2,500	-46.2%
15-7234	Restitution Specialist	15,566	16,428	16,428	17,326	5.5%
15-7250	Equipment Rentals and Leases	446	-	-	-	0.0%
15-7252	Equipment Repairs and Maintenance	365	500	521	500	0.0%
15-7350	Advertising	-	-	-	-	0.0%
15-7354	Dues	652	700	693	700	0.0%
15-7355	Licenses, Fees, and Registrations	1,020	500	143	500	0.0%
15-7357	Laboratory Fees	52	300	-	300	0.0%
15-7358	Transcripts	301	500	128	500	0.0%
<b>Commodities</b>						
15-7401	Office Supplies	2,828	3,000	2,058	3,000	0.0%
15-7409	Food	-	50	-	50	0.0%
15-7450	Statutes and Reference Books	6,868	7,122	4,686	7,200	1.1%
<b>Capital</b>						
15-7690	Computers and IT	2,248	8,050	7,212	3,000	-62.7%

## Oxford County 2021 Proposed Budget

### District Attorney's Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
15-7803	MeDATS / State Electronic Services	\$ 19,945	\$ 20,000	\$ 19,594	\$ 15,335	-23.3%
15-7804	District Three Joint Budget	11,277	8,760	2,750	8,760	0.0%
15-7805	Court Witness Mileage and Fees	365	2,000	78	1,000	-50.0%
15-7806	Domestic Violence Prosecutor Fee	-	4,000	-	4,000	0.0%
15-7991	COVID-19	-	-	436	500	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 165,107	\$ 213,260	\$ 142,703	\$ 205,584	-3.6%
Personnel - Other Personnel Costs	7,740	6,350	1,174	2,500	-60.6%
Services	20,157	23,578	20,066	22,326	-5.3%
Commodities	9,696	10,172	6,744	10,250	0.8%
Capital	2,248	8,050	7,212	3,000	-62.7%
Other	31,587	34,760	22,858	29,595	-14.9%
	<u>\$ 236,535</u>	<u>\$ 296,170</u>	<u>\$ 200,757</u>	<u>\$ 273,255</u>	-7.7%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
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## Oxford County 2021 Proposed Budget

### Administration and Finance Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
20-7001	Commissioner - Chair	\$ 11,424	\$ 11,881	\$ 8,682	\$ 12,237	3.0%
20-7002	Commissioner	10,551	10,825	7,911	11,150	3.0%
20-7003	Commissioner	10,551	10,825	7,911	11,150	3.0%
20-7004	Treasurer	14,487	15,035	10,987	15,486	3.0%
20-7005	Department Head	78,003	83,554	61,059	86,060	3.0%
20-7020	Full Time Staff	78,830	88,256	64,975	93,938	6.4%
20-7025	Part Time Staff	1,487	20,000	-	15,600	-22.0%
20-7030	Seasonal Staff	-	1,500	-	-	-100.0%
20-7100	Stipends	2,500	2,500	-	2,500	0.0%
20-7105	Training and Development	874	3,500	198	2,500	-28.6%
20-7110	Travel and Mileage	5,849	5,000	906	4,000	-20.0%
20-7115	Meals	1,342	2,000	89	2,000	0.0%
20-7120	Lodging	1,410	3,000	-	3,000	0.0%
<b>Services</b>						
20-7220	Legal	68,469	55,000	78,542	60,000	9.1%
20-7221	Auditor	8,500	9,000	17,380	9,000	0.0%
20-7222	Business Services	101,102	90,000	54,906	92,250	2.5%
20-7225	IT Support	67,218	67,000	18,438	29,450	-56.0%
20-7231	Human Resources and Labor Relations	48,378	35,000	23,460	35,000	0.0%
20-7235	Shredding Services	2,716	2,000	400	2,000	0.0%
20-7250	Equipment Rentals and Leases	3,548	7,100	5,166	7,100	0.0%
20-7252	Equipment Repairs and Maintenance	-	300	448	300	0.0%
20-7350	Advertising	127	150	-	150	0.0%
20-7352	Postage and Freight	14,360	15,000	8,832	15,000	0.0%
20-7353	Bank Service Charges	445	500	484	500	0.0%
20-7354	Dues and Subscriptions	17,616	16,450	16,655	16,450	0.0%
20-7355	Licenses, Fees, and Registrations	1,006	10,000	739	1,000	-90.0%
20-7356	Software Licenses and Support	26,096	30,000	5,650	10,000	-66.7%



## Oxford County 2021 Proposed Budget

### Administration and Finance Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Commodities</b>						
20-7401	Office Supplies	\$ 4,727	\$ 4,500	\$ 3,274	\$ 3,500	-22.2%
20-7409	Food	300	600	-	600	0.0%
<b>Capital</b>						
20-7690	Computers and IT	5,410	10,000	1,800	7,500	-25.0%
<b>Other</b>						
20-7990	Contingencies	2,740	5,000	-	-	-100.0%
20-7991	COVID-19	-	-	-	-	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 205,333	\$ 241,876	\$ 161,525	\$ 245,621	1.5%
Personnel - Other Personnel Costs	11,975	16,000	1,193	14,000	-12.5%
Services	359,581	337,500	231,100	278,200	-17.6%
Commodities	5,027	5,100	3,274	4,100	-19.6%
Capital	5,410	10,000	1,800	7,500	-25.0%
Other	2,740	5,000	-	-	-100.0%
	<u>\$ 590,066</u>	<u>\$ 615,476</u>	<u>\$ 398,892</u>	<u>\$ 549,421</u>	-10.7%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Commissioners' Contingency Reserve	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Record Preservation	82,460	-	-	82,460	-

## Oxford County 2021 Proposed Budget

### Buildings and Grounds

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
40-7005	Department Head	\$ -	\$ -	\$ -	\$ 38,347	0.0%
40-7020	Full Time Staff	66,296	138,872	83,793	65,271	-53.0%
40-7025	Part Time Staff	-	-	4,136	-	0.0%
<b>Services</b>						
40-7200	Heat	32,676	38,000	5,689	30,000	-21.1%
40-7201	Electricity	34,474	40,000	37,024	45,000	12.5%
40-7202	Water	7,289	10,000	1,885	7,500	-25.0%
40-7203	Sewer	3,627	5,000	1,521	4,000	-20.0%
40-7210	Telephone	57,166	53,000	31,923	53,000	0.0%
40-7226	Cleaning Services	11,896	13,000	1,847	-	-100.0%
40-7227	Waste Collection and Removal	2,642	4,000	1,304	4,000	0.0%
40-7250	Equipment Rentals and Leases	-	-	94	-	0.0%
40-7252	Equipment Repairs and Maintenance	15,609	5,000	1,160	5,000	0.0%
40-7253	Building Repairs and Maintenance	14,536	30,000	24,171	30,000	0.0%
40-7254	Grounds Upkeep and Snow Removal	26,046	60,000	29,270	60,000	0.0%
40-7257	Vehicle Repairs and Maintenance	2,344	1,500	-	1,500	0.0%
40-7355	Licenses, Fees, and Registrations	100	-	2,678	3,500	0.0%
<b>Commodities</b>						
40-7401	Office Supplies	2,030	700	1,535	2,000	185.7%
40-7402	Cleaning Supplies	415	2,500	8,070	12,500	400.0%
40-7403	Maintenance Supplies	3,483	6,000	4,353	6,000	0.0%
40-7501	Tools	968	3,500	368	2,000	-42.9%
40-7503	Uniforms	2,109	3,000	606	3,000	0.0%
40-7550	Gas and Oil	1,173	900	652	1,000	11.1%
<b>Capital</b>						
40-7640	Buildings and Building Improvements	8,626	100,000	7,790	100,000	0.0%

## Oxford County 2021 Proposed Budget

### Buildings and Grounds

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
40-7811	Rumford Court Maintenance	\$ 22,000	\$ 22,350	\$ 11,000	\$ 22,000	-1.6%
40-7812	Abutter Property Maintenance	3,916	6,000	14,425	6,000	0.0%
40-7900	Debt Service Principal	38,033	38,033	38,033	38,033	0.0%
40-7901	Debt Service Interest	2,710	2,167	2,167	1,625	-25.0%
40-7980	Property Taxes	2,634	9,000	3,985	6,000	-33.3%
40-7991	COVID-19	-	-	127	-	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 66,296	\$ 138,872	\$ 87,929	\$ 103,618	-25.4%
Personnel - Other Personnel Costs	-	-	-	-	0.0%
Services	208,405	259,500	138,566	243,500	-6.2%
Commodities	10,178	16,600	15,584	26,500	59.6%
Capital	8,626	100,000	7,790	100,000	0.0%
Other	69,293	77,550	69,737	73,658	-5.0%
	<u>\$ 362,798</u>	<u>\$ 592,522</u>	<u>\$ 319,606</u>	<u>\$ 547,276</u>	-7.6%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
County Facilities Reserve	\$ 74,997	\$ 50,000	\$ -	\$ 124,997	\$ -

## Oxford County 2021 Proposed Budget

### Regional Communications Center

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
60-7005	Department Head	\$ 60,950	\$ 67,683	\$ 49,461	\$ 69,714	3.0%
60-7010	Deputy Department Head	44,728	48,304	35,299	49,753	3.0%
60-7020	Full Time Staff	734,874	751,368	485,006	787,578	4.8%
60-7025	Part Time Staff	9,329	9,360	7,525	15,067	61.0%
60-7105	Training and Development	4,072	8,000	1,318	8,000	0.0%
60-7110	Travel and Mileage	4,219	5,400	473	5,400	0.0%
60-7115	Meals	716	1,250	224	1,250	0.0%
60-7120	Lodging	391	1,500	-	1,500	0.0%
<b>Services</b>						
60-7211	Cell Phone	4,854	3,688	1,577	5,000	35.6%
60-7216	Telecom Circuits	-	-	1,085	1,445	0.0%
60-7225	IT Support	29,388	41,472	38,761	61,700	48.8%
60-7250	Equipment Rentals and Leases	14,711	22,032	9,631	22,693	3.0%
60-7252	Equipment Repairs and Maintenance	16,823	38,500	29,777	38,500	0.0%
60-7253	Building Repairs and Maintenance	868	600	-	600	0.0%
60-7354	Dues and Subscriptions	1,832	1,400	995	1,400	0.0%
60-7355	Licenses, Fees, and Registrations	629	1,000	345	1,000	0.0%
60-7356	Software Licenses and Support	2,213	4,000	1,873	4,000	0.0%
<b>Commodities</b>						
60-7401	Office Supplies	3,284	5,000	4,192	5,000	0.0%
60-7409	Food	159	600	85	600	0.0%
60-7550	Gas and Oil	-	200	-	200	0.0%
<b>Capital</b>						
60-7680	Equipment	35,881	8,693	4,296	13,393	54.1%
60-7690	Computers and IT	40,715	-	4,830	-	0.0%

## Oxford County 2021 Proposed Budget

### Regional Communications Center

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
60-7813	Communications Study	\$ -	\$ 75,000	\$ 1,005	\$ -	-100.0%
60-7985	Lawsuit Settlements	30,401	-	-	-	0.0%
60-7991	COVID-19	-	-	354	-	0.0%

Departmental Summary					
Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 849,881	\$ 876,715	\$ 577,291	\$ 922,112	5.2%
Personnel - Other Personnel Costs	9,398	16,150	2,015	16,150	0.0%
Services	71,318	112,692	84,044	136,338	21.0%
Commodities	3,443	5,800	4,277	5,800	0.0%
Capital	76,596	8,693	9,126	13,393	54.1%
Other	30,401	75,000	1,359	-	-100.0%
	<u>\$ 1,041,037</u>	<u>\$ 1,095,050</u>	<u>\$ 678,112</u>	<u>\$ 1,093,793</u>	-0.1%

Departmental Reserve Account Details					
Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
RCC Capital Projects	\$ 116,497	\$ 134,057	\$ -	\$ 250,554	\$ 417,872

## Oxford County 2021 Proposed Budget

### Register of Deeds

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
65-7000	Elected Officials	\$ 44,263	\$ 48,000	\$ 35,077	\$ 49,440	3.0%
65-7010	Deputy Department Head	36,188	36,709	26,881	37,811	3.0%
65-7020	Full Time Staff	61,512	68,268	41,957	37,811	-44.6%
65-7025	Part Time Staff	-	-	-	2,871	0.0%
65-7110	Travel and Mileage	3,323	2,450	97	1,450	-40.8%
65-7115	Meals	331	350	-	350	0.0%
65-7120	Lodging	1,286	1,300	-	1,300	0.0%
<b>Services</b>						
65-7200	Heat	2,968	-	-	-	0.0%
65-7253	Building Repairs and Maintenance	714	-	-	-	0.0%
65-7254	Grounds Upkeep	1,780	-	-	-	0.0%
65-7351	Printing and Copying	-	-	-	-	0.0%
65-7352	Postage and Freight	150	-	-	-	0.0%
65-7354	Dues and Subscriptions	260	360	260	360	0.0%
65-7355	Licenses, Fees, and Registrations	505	500	99	500	0.0%
65-7356	Software Licenses and Support	78,129	85,000	47,257	85,000	0.0%
65-7359	Legal Notices	-	-	-	-	0.0%
<b>Commodities</b>						
65-7401	Office Supplies	2,110	3,000	354	3,000	0.0%
<b>Capital</b>						
65-7680	Equipment	3,794	3,000	-	3,000	0.0%

## Oxford County 2021 Proposed Budget

### Register of Deeds

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
65-7807	Record Preservation	\$ 58,613	\$ 30,200	\$ 19,163	\$ 47,600	57.6%
65-7808	Deeds West Closing Costs	1,536	-	-	-	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 141,963	\$ 152,977	\$ 103,915	\$ 127,933	-16.4%
Personnel - Other Personnel Costs	4,940	4,100	97	3,100	-24.4%
Services	84,506	85,860	47,616	85,860	0.0%
Commodities	2,110	3,000	354	3,000	0.0%
Capital	3,794	3,000	-	3,000	0.0%
Other	60,149	30,200	19,163	47,600	57.6%
	<u>\$ 297,462</u>	<u>\$ 279,137</u>	<u>\$ 171,145</u>	<u>\$ 270,493</u>	-3.1%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Deeds Surcharge	\$ 99,851	\$ 24,948	\$ -	\$ 124,799	\$ 35,000

## Oxford County 2021 Proposed Budget

### Register of Probate

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
70-7000	Elected Officials	\$ 44,434	\$ 48,000	\$ 35,077	\$ 49,440	3.0%
70-7006	Probate Judge	30,129	31,334	22,898	32,274	3.0%
70-7010	Deputy Department Head	37,805	38,930	30,139	40,098	3.0%
70-7020	Full Time Staff	29,503	32,214	23,771	33,180	3.0%
70-7110	Travel and Mileage	547	400	-	400	0.0%
70-7115	Meals	894	500	72	500	0.0%
70-7120	Lodging	658	900	-	900	0.0%
<b>Services</b>						
70-7229	Court Appointed Attorney	1,674	7,000	5,123	10,000	42.9%
70-7250	Equipment Rentals and Leases	150	-	-	-	0.0%
70-7340	General Liability Insurance	276	140	-	140	0.0%
70-7354	Dues and Subscriptions	399	500	400	500	0.0%
70-7355	Licenses, Fees, and Registrations	1,200	600	99	100	-83.3%
70-7359	Legal Notices	9,055	7,000	6,004	7,000	0.0%
<b>Commodities</b>						
70-7401	Office Supplies	1,501	2,000	725	2,000	0.0%
70-7450	Statutes and Reference Books	1,008	2,000	1,160	1,000	-50.0%
<b>Capital</b>						
70-7680	Equipment	2,656	2,000	1,240	1,000	-50.0%



## Oxford County 2021 Proposed Budget

### Register of Probate

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
70-7807	Record Preservation	\$ -	\$ 4,000	\$ -	\$ 4,000	0.0%
70-7840	Icon E-filing	2,860	-	3,050	3,100	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 141,871	\$ 150,478	\$ 111,885	\$ 154,992	3.0%
Personnel - Other Personnel Costs	2,099	1,800	72	1,800	0.0%
Services	12,754	15,240	11,626	17,740	16.4%
Commodities	2,509	4,000	1,885	3,000	-25.0%
Capital	2,656	2,000	1,240	1,000	-50.0%
Other	2,860	4,000	3,050	7,100	77.5%
	<u>\$ 164,749</u>	<u>\$ 177,518</u>	<u>\$ 129,758</u>	<u>\$ 185,632</u>	4.6%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Probate Surcharge	\$ 38,497	\$ 2,250	\$ -	\$ 40,747	\$ 4,000
Probate Docket	50,427	-	-	50,427	-
Court-Appointed Attorney Reserve	2,300	-	-	2,300	-

## Oxford County 2021 Proposed Budget

### Sheriff's Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
75-7000	Elected Officials	\$ 70,608	\$ 73,440	\$ 53,668	\$ 75,643	3.0%
75-7010	Deputy Department Head	64,264	69,189	50,561	71,265	3.0%
75-7041	Detectives	206,760	202,984	145,264	250,607	23.5%
75-7042	Deputies	1,196,109	1,194,482	914,237	1,414,841	18.4%
75-7043	School Resource Officers	108,325	78,000	46,917	79,560	2.0%
75-7044	Administrative Staff	73,128	78,267	45,482	78,485	0.3%
75-7105	Training and Development	6,421	9,500	200	9,500	0.0%
75-7106	Maine Criminal Justice Academy	33,330	7,500	17,000	7,500	0.0%
75-7110	Travel and Mileage	1,380	1,950	680	1,950	0.0%
75-7111	Travel and Mileage - SROs	8,880	11,000	5,369	11,000	0.0%
75-7115	Meals	222	750	79	750	0.0%
75-7120	Lodging	1,725	2,500	188	2,500	0.0%
<b>Services</b>						
75-7220	Legal	5,136	-	1,140	-	0.0%
75-7225	IT Support	76,854	109,245	57,932	92,200	-15.6%
75-7250	Equipment Rentals and Leases	-	400	-	400	0.0%
75-7251	Facilities Rentals and Leases	5,688	9,000	4,227	7,000	-22.2%
75-7252	Equipment Repairs and Maintenance	6,920	8,000	1,745	8,000	0.0%
75-7256	Uniform Laundering	430	250	-	250	0.0%
75-7257	Vehicle Repairs and Maintenance	49,487	50,000	53,981	50,000	0.0%
75-7352	Postage and Freight	-	200	-	200	0.0%
75-7354	Dues and Subscriptions	1,005	1,500	1,896	1,500	0.0%
75-7355	Licenses, Fees, and Registrations	840	3,300	-	3,300	0.0%
75-7356	Software Licenses and Support	651	1,000	2,400	1,000	0.0%
75-7399	Miscellaneous Services	-	-	1,117	-	0.0%

## Oxford County 2021 Proposed Budget

### Sheriff's Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Commodities</b>						
75-7400	General Supplies	\$ -	\$ -	\$ 1,328	\$ -	0.0%
75-7401	Office Supplies	13,969	8,000	6,601	8,000	0.0%
75-7415	Training Supplies	10,649	12,500	20,879	13,500	8.0%
75-7416	Investigative Supplies	2,660	3,600	3,868	3,600	0.0%
75-7450	Statutes and Reference Books	2,441	2,975	2,261	2,975	0.0%
75-7502	Radios	9,234	12,000	9,483	12,000	0.0%
75-7503	Uniforms	33,661	28,000	9,374	28,000	0.0%
75-7505	Body Armor and Tasers	8,779	12,320	10,003	12,320	0.0%
75-7508	Uniforms and Equipment - SROs	-	3,500	1,904	3,500	0.0%
75-7550	Gas and Oil	117,349	110,000	58,724	99,500	-9.5%
<b>Capital</b>						
75-7680	Equipment	-	47,669	34,294	47,669	0.0%
75-7690	Computers and IT	-	-	46,197	-	0.0%
75-7700	Vehicles	174,643	197,000	247,872	197,000	0.0%

## Oxford County 2021 Proposed Budget

### Sheriff's Office

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
75-7809	Civil Process Refunds	\$ 590	\$ 300	\$ 840	\$ 300	0.0%
75-7810	Youth Services	1,466	2,500	1,389	2,500	0.0%
75-7985	Lawsuit Settlements	55,000	-	-	-	0.0%
75-7991	COVID-19	-	-	35,803	-	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 1,719,194	\$ 1,696,362	\$ 1,256,129	\$ 1,970,401	16.2%
Personnel - Other Personnel Costs	51,958	33,200	23,516	33,200	0.0%
Services	147,011	182,895	124,438	163,850	-10.4%
Commodities	198,742	192,895	124,425	183,395	-4.9%
Capital	174,643	244,669	328,363	244,669	0.0%
Other	57,056	2,800	38,032	2,800	0.0%
	<u>\$ 2,348,604</u>	<u>\$ 2,352,821</u>	<u>\$ 1,894,903</u>	<u>\$ 2,598,315</u>	10.4%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Sheriff's Office Capital Reserve	\$ 58,711	\$ -	\$ -	\$ 58,711	\$ 25,000
Police Officer Hiring Reserve	25,000	-	-	25,000	-
IT Capital Reserve	7,641	13,750	-	21,391	25,000

## Oxford County 2021 Proposed Budget

### Jail

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
JX-7005	Department Head	\$ 56,763	\$ 65,520	\$ 47,880	\$ 67,486	3.0%
JX-7020	Full Time Staff	649,644	644,867	472,136	800,266	24.1%
JX-7025	Part Time Staff	33,557	31,200	13,480	44,760	43.5%
JX-7046	Custodians	22,171	24,395	13,725	25,904	6.2%
JX-7050	Payroll Taxes	55,062	56,730	40,943	69,805	23.0%
JX-7055	Health Insurance	200,638	214,387	126,081	253,399	18.2%
JX-7056	HRA and FSA Contributions	4,017	6,000	5,400	-	-100.0%
JX-7070	Workers Comp	-	24,000	16,067	26,400	10.0%
JX-7075	MainePERS Contributions	65,319	66,715	45,580	72,224	8.3%
JX-7076	457 Plan Contributions	405	-	-	-	0.0%
JX-7095	Cash in Lieu of Benefits	12,000	12,000	12,100	12,400	3.3%
JX-7105	Training and Development	3,825	12,000	4,157	13,500	12.5%
JX-7107	Hiring Costs	-	-	-	6,500	0.0%
JX-7110	Travel and Mileage	130	1,000	20	1,100	10.0%
JX-7115	Meals	1,925	500	-	625	25.0%

## Oxford County 2021 Proposed Budget

### Jail

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Services</b>						
JX-7200	Heat	\$ 15,060	\$ 22,500	\$ 9,445	\$ 21,250	-5.6%
JX-7201	Electricity	14,660	24,000	5,982	20,500	-14.6%
JX-7202	Water	1,402	3,250	418	2,500	-23.1%
JX-7203	Sewer	4,654	5,000	1,888	5,000	0.0%
JX-7210	Telephone	1,559	2,800	2,683	3,000	7.1%
JX-7220	Legal	-	4,000	6,011	4,000	0.0%
JX-7221	Auditor	-	-	4,345	2,500	0.0%
JX-7222	Business Services	-	-	4,326	9,000	0.0%
JX-7225	IT Support	37,476	49,270	39,475	62,500	26.9%
JX-7227	Waste Collection and Removal	1,487	3,000	1,068	2,500	-16.7%
JX-7228	Board of Prisoners	777,500	825,000	520,000	340,000	-58.8%
JX-7230	Inmate Medical and Dental Care	26,418	90,000	12,830	120,000	33.3%
JX-7233	Pretrial Services	78,890	81,500	60,039	82,000	0.6%
JX-7252	Equipment Repairs and Maintenance	5,959	3,000	4,540	5,000	66.7%
JX-7253	Building Repairs and Maintenance	1,307	16,000	9,170	18,000	12.5%
JX-7254	Grounds Upkeep and Snow Removal	10,451	15,000	2,935	8,000	-46.7%
JX-7255	Pest Control	1,287	1,500	690	1,000	-33.3%
JX-7257	Vehicle Repairs and Maintenance	3,744	6,750	6,106	5,000	-25.9%
JX-7343	Property Insurance	28,359	34,000	15,059	31,000	-8.8%
JX-7352	Postage and Freight	-	200	-	200	0.0%
JX-7353	Bank Service Charges	101	-	-	-	0.0%
JX-7354	Dues and Subscriptions	6,863	-	-	-	0.0%

## Oxford County 2021 Proposed Budget

### Jail

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Commodities</b>						
JX-7400	General Supplies	\$ 178	\$ 1,000	\$ 493	\$ 12,000	1100.0%
JX-7401	Office Supplies	733	2,000	16	1,000	-50.0%
JX-7402	Cleaning Supplies	2,542	3,100	108	4,000	29.0%
JX-7403	Maintenance Supplies	45	1,500	806	1,500	0.0%
JX-7407	Bedding	-	2,000	406	4,000	100.0%
JX-7409	Food	34,723	45,500	17,706	125,000	174.7%
JX-7410	Locks	-	1,000	-	1,500	50.0%
JX-7411	Prisoner Prescriptions	11,893	-	210	-	0.0%
JX-7502	Radios	-	-	-	2,500	0.0%
JX-7503	Uniforms	6,996	12,000	3,546	12,000	0.0%
JX-7550	Gas and Oil	6,697	6,400	3,262	5,500	-14.1%
<b>Capital</b>						
JX-7640	Buildings and Building Improvements	-	-	2,282	300,000	0.0%
JX-7680	Equipment	768	-	3,759	30,000	0.0%
JX-7690	Computers and IT	70,424	-	2,562	25,000	0.0%

## Oxford County 2021 Proposed Budget

### Jail

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Other</b>						
JX-7991	COVID-19	\$ -	\$ -	\$ 2,200	\$ -	0.0%

### Departmental Summary

Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ 762,135	\$ 765,982	\$ 547,221	\$ 938,416	22.5%
Personnel - Benefits and Other	343,321	393,332	250,348	455,953	15.9%
Services	1,017,177	1,186,770	707,010	742,950	-37.4%
Commodities	63,807	74,500	26,553	169,000	126.8%
Capital	71,192	-	8,603	355,000	0.0%
Other	-	-	2,200	-	0.0%
	<u>\$ 2,257,632</u>	<u>\$ 2,420,584</u>	<u>\$ 1,541,935</u>	<u>\$ 2,661,319</u>	9.9%

### Departmental Reserve Account Details

Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Jail Capital Reserve	\$ 372,696	\$ 141,500	\$ -	\$ 514,196	\$ -
Jail Accruals and Benefits Reserve	77,500	-	-	77,500	-
Jail Prisoner Prescriptions	-	30,000	-	30,000	-



## Oxford County 2021 Proposed Budget

### Airport

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
80-7020	Full Time Staff	\$ -	\$ -	\$ -	\$ 23,310	0.0%
<b>Services</b>						
80-7201	Electricity	14,794	15,000	9,519	18,000	20.0%
80-7202	Water	-	-	135	250	0.0%
80-7253	Building Repairs and Maintenance	9,425	15,000	153	10,000	-33.3%
80-7254	Grounds Upkeep and Snow Removal	55,780	64,000	37,415	80,000	25.0%
80-7340	General Liability Insurance	3,666	4,500	-	4,215	-6.3%
80-7355	Licenses, Fees, and Registrations	657	15,000	550	1,000	-93.3%
<b>Commodities</b>						
80-7551	Aviation Fuel	53,950	65,000	22,536	65,000	0.0%
<b>Capital</b>						
80-7680	Equipment	124,793	100,000	-	10,000	-90.0%
80-7720	Infrastructure	-	-	-	14,900	0.0%

## Oxford County 2021 Proposed Budget

### Airport

Account	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Departmental Summary</b>					
Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ 23,310	0.0%
Personnel - Other Personnel Costs	-	-	-	-	0.0%
Services	84,322	113,500	47,772	113,465	0.0%
Commodities	53,950	65,000	22,536	65,000	0.0%
Capital	124,793	100,000	-	24,900	-75.1%
Other	-	-	-	-	0.0%
	<u>\$ 263,065</u>	<u>\$ 278,500</u>	<u>\$ 70,308</u>	<u>\$ 226,675</u>	-18.6%
<b>Departmental Reserve Account Details</b>					
Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Airport Reserve	\$ 33,386	\$ 13,925	\$ 3,715	\$ 43,596	\$ 125,000

## Oxford County 2021 Proposed Budget

### County-Wide

Account		2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Personnel</b>						
98-7050	Payroll Taxes	\$ 257,958	\$ 286,145	\$ 199,871	\$ 304,554	6.4%
98-7055	Health Insurance	1,262,498	1,225,637	766,535	1,251,116	2.1%
98-7056	HRA and FSA Contributions	21,780	23,200	14,863	-	-100.0%
98-7057	Wellness Works	638	4,000	210	4,000	0.0%
98-7070	Workers Comp	67,581	105,000	76,182	115,500	10.0%
98-7075	MainePERS Contributions	263,723	315,083	221,275	354,336	12.5%
98-7076	457 Plan Contributions	8,627	15,297	7,593	7,164	-53.2%
98-7095	Cash in Lieu of Benefits	14,000	14,400	24,216	57,332	298.1%
<b>Services</b>						
98-7344	Risk Pool Insurance	55,166	61,402	78,836	80,000	30.3%
98-7354	Dues and Subscriptions	1,757	2,000	-	-	-100.0%
<b>Other</b>						
98-7850	Androscoggin River Watershed Council	12,500	12,500	10,375	12,500	0.0%
98-7851	Bethel Regional Airport	3,000	3,000	-	3,000	0.0%
98-7852	Children's Advocacy Center	44,928	25,127	16,751	-	-100.0%
98-7853	Community Concepts Finance Corporation	112,000	112,000	84,000	112,000	0.0%
98-7854	Eastern Slope Regional Airport	3,000	-	-	3,000	0.0%
98-7855	Oxford County Extension Association	111,250	111,250	83,438	106,000	-4.7%
98-7856	Oxford County Soil and Water Conservation	29,700	29,700	22,275	29,700	0.0%
98-7857	Rumford Group Homes	-	-	-	5,000	0.0%
98-7858	Western Maine Transportation Services	-	11,500	11,500	10,000	-13.0%
98-7859	Western Foothills Land Trust	-	-	-	3,000	0.0%
98-7901	Debt Service Interest	19,777	10,000	-	10,000	0.0%
98-7990	Contingencies	11,506	25,000	-	25,000	0.0%

## Oxford County 2021 Proposed Budget

### County-Wide

Account	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
<b>Departmental Summary</b>					
Expenditure Group	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel - Benefits	1,896,805	1,988,762	1,310,745	2,094,002	5.3%
Services	56,923	63,402	78,836	80,000	26.2%
Commodities	-	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Other	347,661	340,077	228,339	319,200	-6.1%
	<u>\$ 2,301,389</u>	<u>\$ 2,392,241</u>	<u>\$ 1,617,920</u>	<u>\$ 2,493,202</u>	4.2%

<b>Departmental Reserve Account Details</b>					
Reserve Fund Name	2020 Beg Bal	2020 Additions	2020 YTD Used	2020 Curr Bal	2021 Add Request
Unemployment and Sick Reserve	\$ 50,096	\$ 5,000	\$ -	\$ 55,096	\$ -