



2021 Oxford County Budget

Enacted Budget

Oxford County 2021 Proposed Budget

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Oxford County 2021 Proposed Budget

Jail

Account	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Personnel					
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%

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Jail

Account	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget
Services					
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%

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Jail

Account	2019 Actual	2020 Budget	2020 Actual YTD	2021 Budget	% Change in Budget	
Commodities						
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%
Capital						
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
Other					
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
Personnel					
80-7020 Full Time Staff	\$ -	\$ -	\$ -	\$ 23,310	0.0%
Services					
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%
Commodities					
80-7551 Aviation Fuel	53,950	65,000	22,536	65,000	0.0%
Capital					
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
Departmental Summary					
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%

Departmental Reserve Account Details					
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	
Personnel						
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%
Services						
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%
Other						
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
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Departmental Summary

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%

Departmental Reserve Account Details

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	\$ -