



2023 Oxford County Budget

Commissioners Budget

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**Tax Levy Calculation
General Fund and Jail Fund**

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Funding Requirements					
General Fund	\$ 8,637,773	\$ 9,076,990	\$ 9,952,356	\$ 10,643,877	6.9%
Jail Fund	2,592,084	2,661,319	2,861,522	3,003,668	5.0%
Total Funding Requirements	<u>11,229,857</u>	<u>11,738,309</u>	<u>12,813,878</u>	<u>13,647,545</u>	6.5%
Funding Sources					
General Fund	2,624,575	3,050,438	2,322,069	3,105,511	33.7%
Jail Fund	<u>1,126,265</u>	<u>1,136,867</u>	<u>1,344,000</u>	<u>444,000</u>	-67.0%
Total Funding Sources	<u>3,750,840</u>	<u>4,187,305</u>	<u>3,666,069</u>	<u>3,549,511</u>	-3.2%
Minimum Taxes Required	<u>\$ 7,479,017</u>	<u>\$ 7,551,004</u>	<u>\$ 9,147,809</u>	<u>\$ 10,098,034</u>	10.4%
Taxes Committed					
General Fund Minimum	\$ 6,013,198	\$ 6,026,552	\$ 7,630,287	\$ 7,538,366	-1.2%
General Fund Overlay	149,580	75,510	-	-	0.0%
Jail Fund Tax Cap	1,465,819	1,524,452	1,585,430	2,400,000	51.4%
Unencumbered Surplus Funds	<u>-</u>	<u>-</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>	0.0%
Taxes Committed	<u>\$ 7,628,597</u>	<u>\$ 7,626,514</u>	<u>\$ 8,015,717</u>	<u>\$ 8,738,366</u>	9.0%
Total State Valuation (000s)	\$ 7,461,200	\$ 7,845,900	\$ 8,346,400	\$ 8,346,400	
Mil Rate (per \$1,000)	1.022	0.972	0.960	1.047	
% Change from Prior Year	-2.2%	-4.9%	-1.2%	9.1%	

**Tax Assessment
Municipal Allocations**

	<u>2022 Valuation (000s)</u>	<u>Tax Assessment</u>		<u>2022 Valuation (000s)</u>	<u>Tax Assessment</u>
Andover	\$ 94,200	\$ 98,624	Newry	\$ 599,000	\$ 627,130
Bethel	547,000	572,688	Norway	522,600	547,142
Brownfield	218,950	229,232	Otisfield	334,600	350,314
Buckfield	159,150	166,624	Oxford	493,300	516,466
Byron	39,000	40,832	Paris	376,850	394,548
Canton	109,100	114,224	Peru	155,500	162,803
Denmark	353,700	370,311	Porter	150,500	157,568
Dixfield	181,700	190,233	Roxbury	163,400	171,074
Fryeburg	443,150	463,961	Rumford	596,300	624,304
Gilead	34,300	35,911	Stoneham	87,500	91,609
Greenwood	193,500	202,587	Stow	58,000	60,724
Hanover	49,750	52,086	Sumner	81,500	85,327
Hartford	134,550	140,869	Sweden	105,950	110,926
Hebron	104,400	109,303	Upton	30,500	31,932
Hiram	201,050	210,492	Waterford	274,800	287,705
Lincoln Plantation	37,200	38,947	West Paris	131,200	137,361
Lovell	580,100	607,343	Woodstock	237,250	248,392
Mexico	116,600	122,076	Unorganized Territory	<u>350,250</u>	<u>366,698</u>
			Total County	<u>\$ 8,346,400</u>	<u>\$ 8,738,366</u>

Status of Reserves and Fund Balances

		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Beg Bal</u>	<u>Additions</u>	<u>YTD Used</u>	<u>Curr Bal</u>	<u>Add Request</u>
Reserves						
Dept 10 - EMA	EMA Capital Reserves	\$ 35,000	\$ 7,500	\$ -	\$ 42,500	\$ 7,500
Dept 20 - A&F	Commissioners' Contingency Reserve	100,000	-	-	100,000	-
Dept 20 - A&F	Admin Capital Reserve	-	15,000	-	15,000	12,000
Dept 20 - A&F	Record Preservation	82,460	-	20,560	61,900	-
Dept 25 - IT	IT Capital Reserve	46,391	25,000	-	71,391	15,000
Dept 40 - B&G	County Facilities Reserve	124,997	117,000	-	241,997	100,000
Dept 60 - RCC	RCC Capital Projects	703,563	88,593	-	792,156	-
Dept 65 - DEED	Deeds Surcharge	127,675	28,077	54,347	101,405	45,000
Dept 65 - DEED	Deeds Capital Reserve	-	8,000	-	8,000	8,000
Dept 70 - PRB	Probate Surcharge	47,118	3,380	1,700	48,798	4,000
Dept 70 - PRB	Probate Docket	50,427	-	-	50,427	-
Dept 70 - PRB	Court-Appointed Attorney Reserve	2,443	-	-	2,443	-
Dept 75 - SO	Sheriff's Office Capital Reserve	37,403	25,000	-	62,403	12,000
Dept 75 - SO	Police Officer Hiring Reserve	25,000	65,000	-	90,000	-
Dept 80 - AIR	Airport Reserve	160,608	150,000	-	310,608	150,000
Dept 99 - CTY	Unemployment and Sick Reserve	55,096	-	-	55,096	-
	Total Reserves	<u>\$ 1,598,181</u>	<u>\$ 532,550</u>	<u>\$ 76,607</u>	<u>\$ 2,054,124</u>	<u>\$ 353,500</u>
		<u>2022</u>	<u>2022</u>	<u>2022</u>		<u>2023</u>
		<u>Beginning</u>	<u>Projcted</u>	<u>Projcted</u>		<u>Addition to</u>
		<u>Fund</u>	<u>Surplus</u>	<u>Ending</u>		<u>(Use of)</u>
		<u>Balance</u>	<u>(Deficit)</u>	<u>Fund Balance</u>		<u>Fund Balance</u>
Fund Balances						
	General Fund (unassigned fund balance)	\$ 2,203,595	\$ (1,070,874)	\$ 1,132,721		\$ (1,200,000)
	Jail Fund	90,769	622,868	713,637		(159,668)
	Casino Fund	2,565,324	20,000	2,585,324		(800,000)

**Funding Requirements
General Fund and Jail Fund**

		<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures						
Dept 10	Emergency Management Agency	\$ 200,341	\$ 219,346	\$ 164,111	\$ 275,421	25.6%
Dept 15	District Attorney's Office	282,024	290,775	205,845	299,983	3.2%
Dept 20	Administration and Finance	479,214	537,045	428,994	562,794	4.8%
Dept 25	Information Technology	-	331,571	218,270	470,980	42.0%
Dept 40	Buildings and Grounds	476,039	583,198	397,761	600,689	3.0%
Dept 60	Regional Communications Center	1,077,456	1,060,836	684,403	1,186,986	11.9%
Dept 65	Register of Deeds	266,738	253,974	211,573	278,126	9.5%
Dept 70	Register of Probate	178,678	199,172	127,440	216,045	8.5%
Dept 75	Sheriff's Office	2,845,388	2,880,510	1,749,934	3,092,587	7.4%
Dept 80	Airport	173,942	234,332	135,997	261,985	11.8%
Dept 98	County-wide	<u>2,452,280</u>	<u>2,811,504</u>	<u>1,901,929</u>	<u>3,044,781</u>	8.3%
	<i>Total General Fund</i>	8,432,100	9,402,263	6,226,256	10,290,377	9.4%
Dept 76	Jail	<u>2,588,260</u>	<u>2,861,522</u>	<u>2,046,577</u>	<u>3,003,668</u>	5.0%
	Total Expenditures	11,020,360	12,263,785	8,272,833	13,294,045	8.4%

**Funding Requirements
General Fund and Jail Fund**

		<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Additions to Reserves (General Fund)						
Dept 10	Emergency Management Agency	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Dept 15	District Attorney's Office	-	-	-	-	0.0%
Dept 20	Administration and Finance	100,000	15,000	15,000	12,000	-20.0%
Dept 25	Information Technology	13,750	25,000	25,000	15,000	-40.0%
Dept 40	Buildings and Grounds	50,000	117,000	117,000	100,000	-14.5%
Dept 60	Regional Communications Center	134,057	88,593	88,593	-	-100.0%
Dept 65	Register of Deeds	41,208	53,000	36,077	53,000	0.0%
Dept 70	Register of Probate	3,580	4,000	3,380	4,000	0.0%
Dept 75	Sheriff's Office	-	90,000	90,000	12,000	-86.7%
Dept 80	Airport	13,925	150,000	150,000	150,000	0.0%
Dept 98	County-wide	5,000	-	-	-	0.0%
	Total Additions to Reserves	<u>366,520</u>	<u>550,093</u>	<u>532,550</u>	<u>353,500</u>	-35.7%
	Total General Fund Funding Requirements	\$ 8,798,620	\$ 9,952,356	\$ 6,758,806	\$ 10,643,877	6.9%
	Total Jail Fund Funding Requirements	<u>2,588,260</u>	<u>2,861,522</u>	<u>2,046,577</u>	<u>3,003,668</u>	5.0%
	Total Funding Requirements	<u>\$ 11,386,880</u>	<u>\$ 12,813,878</u>	<u>\$ 8,805,383</u>	<u>\$ 13,647,545</u>	6.5%

Funding Sources
General Fund and Jail Fund

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>% Change in</u>
		Actual	Budget	Actual (9/30)	Budget	Budget
GENERAL FUND						
Excise and Other Taxes						
65-6105	Transfer Taxes	\$ 252,851	\$ 200,000	\$ 164,249	\$ 200,000	0.0%
98-6110	Payments in Lieu of Taxes	81,039	60,000	90,732	60,000	0.0%
Licenses, Permits, and Fees						
65-6200	Deeds Surcharge Fees	49,038	45,000	28,077	45,000	0.0%
65-6205	Deeds Recording and Other Fees	587,214	500,000	337,971	500,000	0.0%
70-6210	Probate Surcharge Fees	4,718	4,000	3,380	4,000	0.0%
70-6215	Probate Filing and Other Fees	124,015	100,000	102,917	120,000	20.0%
75-6220	Civil Process Fees	96,183	75,000	64,936	85,000	13.3%
75-6225	Sheriff's Office Other Fees	4,476	3,500	3,212	3,500	0.0%
Intergovernmental						
10-6301	EMA Match	117,024	107,145	14,868	93,444	-12.8%
15-6315	Victim Witness Advocate Grant	9,043	6,000	7,924	8,000	33.3%
15-6380	DA Supervision Fees	1,097	1,000	-	1,000	0.0%
20-6385	UT Administration Fee	51,212	77,500	27,945	25,000	-67.7%
40-6390	Rental of Rumford District Court	24,000	30,000	18,000	24,000	-20.0%
75-6320	Operation Stonegarden Grant	52,753	100,000	-	50,000	-50.0%
75-6322	Byrne-JAG Grant	33,548	5,000	7,990	5,000	0.0%
75-6323	White Mountain National Forest Grant	-	2,000	3,247	3,000	50.0%
75-6325	Highway Safety Grant	-	-	3,698	-	0.0%
75-6370	Bethel Patrol Services	371,996	370,732	252,338	385,000	3.8%
75-6371	Dixfield Patrol Services	279,000	278,049	163,303	280,000	0.7%
75-6372	School Resource Officer Services	137,509	136,602	76,713	126,258	-7.6%
75-6373	MDEA CID Detail	106,346	122,341	69,456	130,709	6.8%
75-6378	Extradition Services	525	1,000	-	-	-100.0%
80-6340	FAA COVID Grant	20,000	-	-	-	0.0%
98-6369	Other Intergovernmental Grants	4,598	-	-	-	0.0%

**Funding Sources
General Fund and Jail Fund**

		<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
GENERAL FUND						
Charges for Services						
40-6410	Rental of Abutter Properties	\$ 7,200	\$ 7,200	\$ 3,000	\$ 3,600	-50.0%
80-6400	Airport Fuel Sales	68,230	70,000	48,561	98,000	40.0%
80-6450	Airport Leases	-	-	9,750	39,000	0.0%
Other Income						
75-6920	SO Private Donations and Grants	3,500	-	-	-	0.0%
98-6905	Interest on Investments	13,942	12,000	5,300	12,000	0.0%
98-6921	Wellness Works Grant	-	4,000	3,106	4,000	0.0%
98-6990	Miscellaneous Income	92,249	-	1,195	-	0.0%
Other Items						
99-8000	Transfer in from Casino Fund	850,000	-	-	800,000	0.0%
99-8001	Proceeds from Sale of Assets	173,440	-	-	-	0.0%
XX-XXXX	Use of Surcharge Reserves	-	4,000	56,047	-	-100.0%
	Total General Fund Funding Sources	<u>3,616,746</u>	<u>2,322,069</u>	<u>1,567,915</u>	<u>3,105,511</u>	33.7%
JAIL FUND						
Intergovernmental						
JR-6350	State Jail Funding Distribution	440,957	440,000	998,000	440,000	0.0%
JR-6355	Judiciary Court Fines and Surcharges	5,722	4,000	768	4,000	0.0%
Other Items						
JR-8000	Transfer in from Casino Fund	-	900,000	900,000	-	-100.0%
	Total Jail Fund Funding Sources	<u>446,679</u>	<u>1,344,000</u>	<u>1,898,768</u>	<u>444,000</u>	-67.0%
	Total Funding Sources	<u>\$ 4,063,425</u>	<u>\$ 3,666,069</u>	<u>\$ 3,466,683</u>	<u>\$ 3,549,511</u>	-3.2%

Emergency Management Agency

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>	
Personnel						
10-7005	Department Head	\$ 59,719	\$ 61,256	\$ 43,852	\$ 65,603	7.1%
10-7010	Deputy Department Head	45,541	45,341	42,672	53,948	19.0%
10-7020	Full Time Staff	32,629	33,599	24,009	76,920	128.9%
10-7110	Travel and Mileage	1,113	1,800	499	1,800	0.0%
10-7115	Meals	42	100	-	100	0.0%
10-7120	Lodging	-	300	-	300	0.0%
Services						
10-7210	Telephone	2,013	2,500	1,862	2,000	-20.0%
10-7211	Cell Phone	3,006	3,400	2,235	3,400	0.0%
10-7232	Planner Services	46,800	46,800	34,200	46,800	0.0%
10-7236	Contracted Trainers	200	800	-	800	0.0%
10-7252	Equipment Repairs and Maintenance	330	800	459	600	-25.0%
10-7351	Printing and Copying	326	350	28	300	-14.3%
10-7354	Dues and Subscriptions	50	50	50	250	400.0%
10-7356	Software Licenses and Support	-	8,100	6,765	1,250	-84.6%
Commodities						
10-7401	Office Supplies	2,082	2,000	529	2,000	0.0%
10-7408	Disaster Supplies	1,104	1,400	100	1,200	-14.3%
10-7409	Food	265	650	260	650	0.0%
10-7415	Training Supplies	-	200	-	200	0.0%
10-7503	Uniforms	-	300	-	300	0.0%
Capital						
10-7680	Equipment	2,986	4,600	2,903	12,000	160.9%

Emergency Management Agency

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Other					
10-7800 Communications Team	\$ 1,000	\$ 1,000	\$ 142	\$ 1,000	0.0%
10-7801 County Animal Response Team	1,000	1,000	396	1,000	0.0%
10-7841 Hazard Mitigation Plan	-	3,000	3,150	3,000	0.0%
10-7999 Miscellaneous Expenditure	135	-	-		0.0%

Departmental Reserve Account Details

Reserve Fund Name	2022 Beg Bal	2022 Additions	2022 YTD Used	2022 Curr Bal	2023 Add Request
EMA Capital Reserves	\$ 35,000	\$ 7,500	\$ -	\$ 42,500	\$ 7,500

Departmental Summary

	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 137,889	\$ 140,196	\$ 110,533	\$ 196,471	40.1%
Personnel - Other Personnel Costs	1,155	2,200	499	2,200	0.0%
Services	52,725	62,800	45,599	55,400	-11.8%
Commodities	3,451	4,550	889	4,350	-4.4%
Capital	2,986	4,600	2,903	12,000	160.9%
Other	2,135	5,000	3,688	5,000	0.0%
<i>Total departmental expenditures</i>	200,341	219,346	164,111	275,421	25.6%
Revenues					
EMA Match	117,024	107,145	14,868	93,444	-12.8%
<i>Total department-related revenues</i>	117,024	107,145	14,868	93,444	-12.8%
Net Departmental Cost	<u>\$ 83,317</u>	<u>\$ 112,201</u>	<u>\$ 149,243</u>	<u>\$ 181,977</u>	62.2%

District Attorney's Office

Account		2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Personnel						
15-7020	Full Time Staff	\$ 143,362	\$ 150,233	\$ 101,753	\$ 147,620	-1.7%
15-7025	Part Time Staff	2,015	-	-	-	0.0%
15-7040	Victim Witness Advocate	70,783	68,049	48,875	71,890	5.6%
15-7110	Travel and Mileage	927	3,500	1,919	3,500	0.0%
15-7120	Lodging	-	800	-	800	0.0%
Services						
15-7211	Cell Phone	2,947	2,700	2,497	2,700	0.0%
15-7234	Restitution Specialist	17,326	18,012	18,670	18,012	0.0%
15-7249	Other Professional Services	-	-	4,750	4,750	0.0%
15-7252	Equipment Repairs and Maintenance	-	500	38	0	-100.0%
15-7354	Dues	-	700	-	500	-28.6%
15-7355	Fees and Registrations	187	1,000	-	1,000	0.0%
15-7357	Laboratory Fees	5,632	300	-	1,000	233.3%
15-7358	Transcripts	431	500	1,476	500	0.0%
Commodities						
15-7401	Office Supplies	3,734	3,000	2,552	3,000	0.0%
15-7450	Statutes and Reference Books	8,732	7,560	6,956	8,000	5.8%
Capital						
15-7690	Computers and IT	-	3,650	-	-	-100.0%

District Attorney's Office

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Other					
15-7803 MeDATS / State Electronic Services	\$ 15,334	\$ 15,613	\$ -	\$ 15,613	0.0%
15-7804 District Three Joint Budget	5,687	8,760	15,294	15,000	71.2%
15-7805 Court Witness Mileage and Fees	346	1,000	1,065	1,200	20.0%
15-7806 Domestic Violence Prosecutor Fee	4,581	4,898	-	4,898	0.0%

<u>Reserve Fund Name</u>	<u>2021 Beg Bal</u>	<u>2021 Additions</u>	<u>2021 YTD Used</u>	<u>2021 Curr Bal</u>	<u>2022 Add Request</u>
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Departmental Summary

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 216,160	\$ 218,282	\$ 150,627	\$ 219,510	0.6%
Personnel - Other Personnel Costs	927	4,300	1,919	4,300	0.0%
Services	26,523	23,712	27,431	28,462	20.0%
Commodities	12,466	10,560	9,509	11,000	4.2%
Capital	-	3,650	-	-	-100.0%
Other	25,948	30,271	16,359	36,711	21.3%
<i>Total departmental expenditures</i>	<u>282,024</u>	<u>290,775</u>	<u>205,845</u>	<u>299,983</u>	<u>3.2%</u>
Revenues					
Victim Witness Advocate Grant	9,043	6,000	7,924	8,000	33.3%
DA Supervision Fees	1,097	1,000	-	1,000	0.0%
<i>Total department-related revenues</i>	<u>10,140</u>	<u>7,000</u>	<u>7,924</u>	<u>9,000</u>	<u>28.6%</u>
Net Departmental Cost	<u>\$ 271,884</u>	<u>\$ 283,775</u>	<u>\$ 197,921</u>	<u>\$ 290,983</u>	<u>2.5%</u>

Administration and Finance Office

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
20-7001	Commissioner - Chair	\$ 12,286	\$ 12,605	\$ 8,964	\$ 13,234	5.0%
20-7002	Commissioner	11,195	11,482	8,167	12,054	5.0%
20-7003	Commissioner	11,195	11,482	8,167	12,054	5.0%
20-7004	Treasurer	15,550	15,948	11,419	17,082	7.1%
20-7005	Department Head	44,949	90,652	64,887	97,087	7.1%
20-7020	Full Time Staff	96,613	103,626	74,349	110,133	6.3%
20-7025	Part Time Staff	-	-	-		0.0%
20-7100	Stipends	14,642	2,500	-	2,500	0.0%
20-7105	Training and Development	120	6,500	3,034	9,500	46.2%
20-7107	Hiring Costs	1,504	3,000	1,531	3,000	0.0%
20-7110	Travel and Mileage	982	4,000	2,046	5,000	25.0%
20-7115	Meals	-	2,000	-	2,000	0.0%
20-7120	Lodging	-	3,000	-	4,000	33.3%

Administration and Finance Office

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>	
Services						
20-7220	Legal	\$ 34,520	\$ 60,000	\$ 34,933	\$ 60,000	0.0%
20-7221	Auditor	8,400	9,000	8,800	9,000	0.0%
20-7222	Business Services	86,233	97,000	60,625	112,000	15.5%
20-7225	IT Support	51,751	-	-	-	0.0%
20-7231	Human Resources and Labor Relations	19,194	35,000	30,344	35,000	0.0%
20-7235	Shredding Services	1,190	2,000	839	2,000	0.0%
20-7250	Business and Service Contracts	10,632	7,100	10,162	14,000	97.2%
20-7252	Equipment Repairs and Maintenance	-	300	145	300	0.0%
20-7350	Advertising	122	150	450	150	0.0%
20-7352	Postage and Freight	13,888	15,000	9,923	15,000	0.0%
20-7353	Bank Service Charges	-	500	-	500	0.0%
20-7354	Dues and Subscriptions	17,909	18,600	17,917	18,600	0.0%
20-7355	Fees and Registrations	3,694	1,000	-	1,000	0.0%
20-7356	Software Licenses and Support	5,005	10,000	11,082	-	-100.0%
20-7399	Miscellaneous Services	2,500	-	-	2,500	0.0%
Commodities						
20-7401	Office Supplies	5,452	4,500	3,050	4,500	0.0%
20-7409	Food	291	600	91	600	0.0%
Capital						
20-7680	Equipment	-	-	26,730	-	0.0%
20-7690	Computers and IT	4,427	9,500	-	-	-100.0%
Other						
20-7807	Record Preservation	-	-	20,560	-	0.0%
20-7991	COVID-19	62	-	-	-	0.0%
20-7999	Miscellaneous Expenditures	4,908	-	10,779	-	0.0%

Administration and Finance Office

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Departmental Reserve Account Details					
<u>Reserve Fund Name</u>	<u>2022 Beg Bal</u>	<u>2022 Additions</u>	<u>2022 YTD Used</u>	<u>2022 Curr Bal</u>	<u>2023 Add Request</u>
Commissioners' Contingency Reserve	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
Admin Capital Reserve	-	15,000	-	15,000	12,000
Record Preservation	82,460	-	20,560	61,900	-
Departmental Summary					
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 191,788	\$ 245,795	\$ 175,953	\$ 261,644	6.4%
Personnel - Other Personnel Costs	17,248	21,000	6,612	26,000	23.8%
Services	255,038	255,650	185,219	270,050	5.6%
Commodities	5,743	5,100	3,141	5,100	0.0%
Capital	4,427	9,500	26,730	-	-100.0%
Other	4,970	-	31,339	-	0.0%
<i>Total departmental expenditures</i>	<u>479,214</u>	<u>537,045</u>	<u>428,994</u>	<u>562,794</u>	<u>4.8%</u>
Revenues					
UT Administration Fee	<u>51,212</u>	<u>77,500</u>	<u>27,945</u>	<u>25,000</u>	<u>-67.7%</u>
<i>Total department-related revenues</i>	<u>51,212</u>	<u>77,500</u>	<u>27,945</u>	<u>25,000</u>	<u>-67.7%</u>
Net Departmental Cost	<u>\$ 428,002</u>	<u>\$ 459,545</u>	<u>\$ 401,049</u>	<u>\$ 537,794</u>	<u>17.0%</u>

Information Technology

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
25-7005	Department Head	\$ -	\$ -	\$ -	\$ 73,000	0.0%
25-7020	Full Time Staff	-	109,854	55,995	97,360	-11.4%
25-7105	Training and Development	-	10,000	800	10,000	0.0%
Services						
25-7212	Internet	-	36,828	15,255	41,183	11.8%
25-7213	Website	-	-	1,412	1,700	0.0%
25-7225	IT Support	-	8,610	-	9,525	10.6%
25-7249	Other Professional Services	-	25,000	13,290	25,000	0.0%
25-7252	Equipment Repairs and Maintenance	-	2,500	-	-	-100.0%
25-7356	Software Licenses and Support	-	90,539	112,027	138,712	53.2%
25-7399	Miscellaneous Services	-	3,440	-	-	-100.0%
Commodities						
25-7400	General Supplies	-	-	150	2,000	0.0%
25-7507	IT Hardware	-	2,000	1,056	10,000	400.0%
Capital						
25-7680	Equipment	-	-	198	-	0.0%
25-7690	Computers and IT	-	42,800	18,087	62,500	46.0%
Other						
25-7991	COVID-19	-	-	-	-	0.0%

Information Technology

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2022 Beg Bal	2022 Additions	2022 YTD Used	2022 Curr Bal	2023 Add Request
IT Capital Reserve	\$ 46,391	\$ 25,000	\$ -	\$ 71,391	\$ 15,000
Departmental Summary					
	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ -	\$ 109,854	\$ 55,995	\$ 170,360	55.1%
Personnel - Other Personnel Costs	-	10,000	800	10,000	0.0%
Services	-	166,917	141,985	216,120	29.5%
Commodities	-	2,000	1,205	12,000	500.0%
Capital	-	42,800	18,285	62,500	46.0%
Other	-	-	-	-	0.0%
<i>Total departmental expenditures</i>	-	331,571	218,270	470,980	42.0%
Revenues					
N/A	-	-	-	-	0.0%
<i>Total department-related revenues</i>	-	-	-	-	0.0%
Net Departmental Cost	<u>\$ -</u>	<u>\$ 331,571</u>	<u>\$ 218,270</u>	<u>\$ 470,980</u>	42.0%

Buildings and Grounds

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
40-7005	Department Head	\$ 48,756	\$ 40,898	\$ 35,773	\$ 42,440	3.8%
40-7020	Full Time Staff	56,393	68,183	48,561	71,374	4.7%
40-7025	Part Time Staff	-	-	-	-	0.0%
Services						
40-7200	Heat	29,711	30,000	19,961	40,000	33.3%
40-7201	Electricity	31,454	45,000	27,338	45,000	0.0%
40-7202	Water	5,127	7,500	3,868	7,500	0.0%
40-7203	Sewer	3,069	4,000	2,596	4,200	5.0%
40-7210	Telephone	44,746	53,000	34,858	53,000	0.0%
40-7227	Waste Collection and Removal	2,032	4,000	2,590	4,000	0.0%
40-7252	Equipment Repairs and Maintenance	3,238	5,000	3,349	5,000	0.0%
40-7253	Building Repairs and Maintenance	16,492	30,000	14,145	35,000	16.7%
40-7254	Grounds Upkeep and Snow Removal	23,206	60,000	27,814	60,000	0.0%
40-7255	Pest Control	1,086	-	654	1,100	0.0%
40-7257	Vehicle Repairs and Maintenance	-	1,500	559	1,500	0.0%
40-7355	Fees and Registrations	3,441	3,500	-	3,500	0.0%

Buildings and Grounds

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Commodities					
40-7401 Office Supplies	\$ 1,446	\$ 2,000	\$ 29	\$ 2,000	0.0%
40-7402 Cleaning Supplies	11,480	12,500	7,928	12,500	0.0%
40-7403 Maintenance Supplies	5,304	6,000	1,351	6,000	0.0%
40-7501 Tools	1,312	3,000	2,806	5,500	83.3%
40-7503 Uniforms	2,161	3,000	1,814	3,000	0.0%
40-7550 Gas and Oil	1,291	1,000	451	1,000	0.0%
Capital					
40-7600 Land	75,000	-	-	-	0.0%
40-7640 Buildings and Building Improvements	27,128	100,000	98,894	112,000	12.0%
Other					
40-7811 Rumford Court Maintenance	33,000	52,000	11,000	33,000	-36.5%
40-7812 Abutter Property Maintenance	2,569	6,000	7,886	6,000	0.0%
40-7900 Debt Service Principal	38,033	38,033	38,033	38,033	0.0%
40-7901 Debt Service Interest	1,625	1,084	1,083	542	-50.0%
40-7980 Property Taxes	6,772	6,000	4,420	7,500	25.0%
40-7991 COVID-19	167	-	-	-	0.0%

Buildings and Grounds

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2022 Beg Bal	2022 Additions	2022 YTD Used	2022 Curr Bal	2023 Add Request
County Facilities Reserve	\$ 124,997	\$ 117,000	\$ -	\$ 241,997	\$ 100,000
Departmental Summary					
	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 105,149	\$ 109,081	\$ 84,334	\$ 113,814	4.3%
Services	163,602	243,500	137,731	259,800	6.7%
Commodities	22,994	27,500	14,379	30,000	9.1%
Capital	102,128	100,000	98,894	112,000	12.0%
Other	82,166	103,117	62,423	85,075	-17.5%
<i>Total departmental expenditures</i>	476,039	583,198	397,761	600,689	3.0%
Revenues					
Rental of Rumford District Court	24,000	30,000	18,000	24,000	-20.0%
Rental of Abutter Properties	7,200	7,200	3,000	3,600	-50.0%
<i>Total department-related revenues</i>	31,200	37,200	21,000	27,600	-25.8%
Net Departmental Cost	<u>\$ 444,839</u>	<u>\$ 545,998</u>	<u>\$ 376,761</u>	<u>\$ 573,089</u>	5.0%

Regional Communications Center

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
60-7005	Department Head	\$ 52,220	\$ 65,000	\$ 47,190	\$ 70,616	8.6%
60-7010	Deputy Department Head	45,560	60,008	33,729	62,109	3.5%
60-7020	Full Time Staff	790,559	806,596	521,805	877,313	8.8%
60-7025	Part Time Staff	4,829	16,070	20,806	33,414	107.9%
60-7105	Training and Development	2,902	8,000	6,009	8,000	0.0%
60-7110	Travel and Mileage	1,031	5,400	1,825	5,400	0.0%
60-7115	Meals	574	1,250	668	1,250	0.0%
60-7120	Lodging	888	1,500	280	1,500	0.0%
Services						
60-7211	Cell Phone	2,514	5,150	1,968	5,150	0.0%
60-7216	Telecom Circuits	1,053	1,488	1,083	1,488	0.0%
60-7225	IT Support	57,857	-	-	-	0.0%
60-7250	Equipment Rentals and Leases	17,435	23,374	13,179	53,374	128.3%
60-7252	Equipment Repairs and Maintenance	16,214	38,500	5,751	38,500	0.0%
60-7253	Building Repairs and Maintenance	60	600	2,041	600	0.0%
60-7354	Dues and Subscriptions	940	1,400	200	1,400	0.0%
60-7355	Fees and Registrations	580	1,000	330	1,000	0.0%
60-7356	Software Licenses and Support	5,628	11,000	9,496	10,872	-1.2%
Commodities						
60-7401	Office Supplies	2,970	5,000	4,646	5,500	10.0%
60-7409	Food	91	600	471	600	0.0%
60-7550	Gas and Oil	-	200	-	200	0.0%
Capital						
60-7680	Equipment	73,514	8,700	3,777	8,700	0.0%
60-7690	Computers and IT	-	-	9,148	-	0.0%

Regional Communications Center

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Other					
60-7991 COVID-19	\$ 37	\$ -	\$ -	\$ -	0.0%

Departmental Reserve Account Details

<u>Reserve Fund Name</u>	<u>2022 Beg Bal</u>	<u>2022 Additions</u>	<u>2022 YTD Used</u>	<u>2022 Curr Bal</u>	<u>2023 Add Request</u>
RCC Capital Projects	\$ 703,563	\$ 88,593	\$ -	\$ 792,156	\$ -

Departmental Summary

	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 893,168	\$ 947,674	\$ 623,530	\$ 1,043,452	10.1%
Personnel - Other Personnel Costs	5,395	16,150	8,783	16,150	0.0%
Services	102,281	82,512	34,048	112,384	36.2%
Commodities	3,061	5,800	5,117	6,300	8.6%
Capital	73,514	8,700	12,925	8,700	0.0%
Other	37	-	-	-	0.0%
<i>Total departmental expenditures</i>	<u>1,077,456</u>	<u>1,060,836</u>	<u>684,403</u>	<u>1,186,986</u>	11.9%
Revenues					
N/A	-	-	-	-	0.0%
<i>Total department-related revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Net Departmental Cost	<u>\$ 1,077,456</u>	<u>\$ 1,060,836</u>	<u>\$ 684,403</u>	<u>\$ 1,186,986</u>	11.9%

Register of Deeds

Account		2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Personnel						
65-7000	Elected Officials	\$ 49,645	\$ 50,918	\$ 36,454	\$ 54,538	7.1%
65-7010	Deputy Department Head	37,995	38,948	28,002	41,714	7.1%
65-7020	Full Time Staff	38,365	38,948	28,100	41,714	7.1%
65-7025	Part Time Staff	-	15,000	-	30,000	100.0%
65-7110	Travel and Mileage	214	1,450	415	1,450	0.0%
65-7115	Meals	-	350	-	350	0.0%
65-7120	Lodging	-	1,300	-	1,300	0.0%
Services						
65-7354	Dues and Subscriptions	150	360	150	360	0.0%
65-7355	Fees and Registrations	129	500	-	500	0.0%
65-7356	Software Licenses and Support	89,951	100,200	58,832	100,200	0.0%
Commodities						
65-7401	Office Supplies	1,478	2,000	368	2,000	0.0%
Capital						
65-7680	Equipment	1,311	4,000	4,905	4,000	0.0%
Other						
65-7807	Record Preservation	47,500	-	54,347	-	0.0%

Register of Deeds

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2022 Beg Bal	2022 Additions	2022 YTD Used	2022 Curr Bal	2023 Add Request
Deeds Surcharge	\$ 127,675	\$ 28,077	\$ 54,347	\$ 101,405	\$ 45,000
Deeds Capital Reserve	-	8,000	-	8,000	8,000
Departmental Summary					
	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 126,005	\$ 143,814	\$ 92,556	\$ 167,966	16.8%
Personnel - Other Personnel Costs	214	3,100	415	3,100	0.0%
Services	90,230	101,060	58,982	101,060	0.0%
Commodities	1,478	2,000	368	2,000	0.0%
Capital	1,311	4,000	4,905	4,000	0.0%
Other	47,500	-	54,347	-	0.0%
<i>Total departmental expenditures</i>	266,738	253,974	211,573	278,126	9.5%
Revenues					
Transfer Taxes	252,851	200,000	164,249	200,000	0.0%
Deeds Surcharge Fees	49,038	45,000	28,077	45,000	0.0%
Deeds Recording and Other Fees	587,214	500,000	337,971	500,000	0.0%
<i>Total department-related revenues</i>	889,103	745,000	530,297	745,000	0.0%
Net Departmental Cost (Income)	<u>\$ (622,365)</u>	<u>\$ (491,026)</u>	<u>\$ (318,724)</u>	<u>\$ (466,874)</u>	-4.9%

Register of Probate

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
70-7000	Elected Officials	\$ 49,645	\$ 50,918	\$ 36,454	\$ 54,538	7.1%
70-7006	Probate Judge	32,407	33,238	23,797	35,599	7.1%
70-7010	Deputy Department Head	42,065	41,296	31,769	44,226	7.1%
70-7020	Full Time Staff	31,318	34,180	13,263	33,142	-3.0%
70-7110	Travel and Mileage	109	400	187	400	0.0%
70-7115	Meals	-	500	-	1,000	100.0%
70-7120	Lodging	436	1,200	-	2,400	100.0%
Services						
70-7229	Court Appointed Attorney	7,889	12,000	8,420	15,000	25.0%
70-7340	General Liability Insurance	-	140	-	140	0.0%
70-7354	Dues and Subscriptions	465	500	550	500	0.0%
70-7355	Fees and Registrations	138	200	160	500	150.0%
70-7359	Legal Notices	8,344	9,000	6,331	9,000	0.0%
Commodities						
70-7401	Office Supplies	1,525	2,000	1,511	2,000	0.0%
70-7450	Statutes and Reference Books	1,287	2,500	-	2,500	0.0%
Capital						
70-7680	Equipment	-	4,000	248	12,000	200.0%
Other						
70-7807	Record Preservation	-	4,000	1,700	-	-100.0%
70-7840	Icon E-filing	3,050	3,100	3,050	3,100	0.0%

Register of Probate

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2022 Beg Bal	2022 Additions	2022 YTD Used	2022 Curr Bal	2023 Add Request
Probate Surcharge	\$ 47,118	\$ 3,380	\$ 1,700	\$ 48,798	\$ 4,000
Probate Docket	50,427	-	-	50,427	-
Court-Appointed Attorney Reserve	2,443	-	-	2,443	-
Departmental Summary					
	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 155,435	\$ 159,632	\$ 105,284	\$ 167,505	4.9%
Personnel - Other Personnel Costs	545	2,100	187	3,800	81.0%
Services	16,836	21,840	15,460	25,140	15.1%
Commodities	2,812	4,500	1,511	4,500	0.0%
Capital	-	4,000	248	12,000	200.0%
Other	3,050	7,100	4,750	3,100	-56.3%
<i>Total departmental expenditures</i>	178,678	199,172	127,440	216,045	8.5%
Revenues					
Probate Surcharge Fees	4,718	4,000	3,380	4,000	0.0%
Probate Filing and Other Fees	124,015	100,000	102,917	120,000	20.0%
<i>Total department-related revenues</i>	128,733	104,000	106,297	124,000	19.2%
Net Departmental Cost	<u>\$ 49,945</u>	<u>\$ 95,172</u>	<u>\$ 21,143</u>	<u>\$ 92,045</u>	-3.3%

Sheriff's Office

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
75-7000	Elected Officials	\$ 75,956	\$ 77,902	\$ 55,775	\$ 83,448	7.1%
75-7010	Deputy Department Head	71,560	73,408	52,547	78,595	7.1%
75-7041	Detectives	215,142	286,066	168,785	287,640	0.6%
75-7042	Deputies	1,445,065	1,656,835	1,031,046	1,744,921	5.3%
75-7043	School Resource Officers	85,665	81,963	62,830	85,800	4.7%
75-7044	Administrative Staff	67,820	91,372	51,181	90,994	-0.4%
75-7105	Training and Development	11,420	16,000	16,520	19,000	18.8%
75-7106	Maine Criminal Justice Academy	99,750	7,500	1,231	43,000	473.3%
75-7110	Travel and Mileage	651	1,950	261	1,950	0.0%
75-7111	Travel and Mileage - SROs	9,464	11,000	6,347	13,500	22.7%
75-7115	Meals	384	750	668	750	0.0%
75-7120	Lodging	-	2,500	-	3,000	20.0%
Services						
75-7225	IT Support	98,382	-	-	-	0.0%
75-7238	Employee Testing Services	3,044	3,750	3,450	8,750	133.3%
75-7249	Other Professional Services	-	10,000	1,250	10,000	0.0%
75-7250	Equipment Rentals and Leases	-	400	-	400	0.0%
75-7251	Facilities Rentals and Leases	14,568	7,000	5,574	20,000	185.7%
75-7252	Equipment Repairs and Maintenance	1,990	8,000	2,644	8,000	0.0%
75-7256	Uniform Laundering	-	250	-	250	0.0%
75-7257	Vehicle Repairs and Maintenance	97,590	55,000	27,740	55,000	0.0%
75-7352	Postage and Freight	-	200	33	200	0.0%
75-7354	Dues and Subscriptions	1,482	1,500	1,508	2,000	33.3%
75-7355	Fees and Registrations	638	3,300	410	4,000	21.2%
75-7356	Software Licenses and Support	1,557	6,000	-	-	-100.0%
75-7399	Miscellaneous Services	523	-	-	-	0.0%

Sheriff's Office

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>	
Commodities						
75-7400	General Supplies	\$ 4,403	\$ -	\$ -	\$ 5,000	0.0%
75-7401	Office Supplies	5,178	8,000	2,715	8,000	0.0%
75-7415	Training Supplies	14,857	15,000	3,448	15,000	0.0%
75-7416	Investigative Supplies	120	3,600	2,732	4,000	11.1%
75-7450	Statutes and Reference Books	2,986	3,975	2,400	4,000	0.6%
75-7502	Radios	9,635	12,000	3,950	-	-100.0%
75-7503	Uniforms	32,355	28,000	21,792	25,000	-10.7%
75-7505	Body Armor and Tasers	17,179	12,320	10,795	12,320	0.0%
75-7506	Body Cameras	-	-	-	12,600	0.0%
75-7508	Uniforms and Equipment - SROs	-	4,500	120	4,500	0.0%
75-7550	Gas and Oil	131,804	109,500	144,244	150,000	37.0%
Capital						
75-7680	Equipment	47,780	47,669	13,354	47,669	0.0%
75-7681	Equipment - Byrne-JAG	-	-	1,018	-	0.0%
75-7690	Computers and IT	-	-	-	-	0.0%
75-7700	Vehicles	269,618	228,000	53,095	235,000	3.1%
Other						
75-7809	Civil Process Refunds	553	300	215	300	0.0%
75-7810	Youth Services	6,059	5,000	256	8,000	60.0%
75-7991	COVID-19	210	-	-	-	0.0%

Departmental Reserve Account Details

<u>Reserve Fund Name</u>	<u>2022 Beg Bal</u>	<u>2022 Additions</u>	<u>2022 YTD Used</u>	<u>2022 Curr Bal</u>	<u>2023 Add Request</u>
Sheriff's Office Capital Reserve	\$ 37,403	\$ 25,000	\$ -	\$ 62,403	\$ 12,000
Police Officer Hiring Reserve	25,000	65,000	-	90,000	-

Sheriff's Office

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Departmental Summary					
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 1,961,208	\$ 2,267,546	\$ 1,422,165	\$ 2,371,398	4.6%
Personnel - Other Personnel Costs	121,669	39,700	25,027	81,200	104.5%
Services	219,774	95,400	42,608	108,600	13.8%
Commodities	218,517	196,895	192,196	240,420	22.1%
Capital	317,398	275,669	67,467	282,669	2.5%
Other	6,822	5,300	471	8,300	56.6%
<i>Total departmental expenditures</i>	<u>2,845,388</u>	<u>2,880,510</u>	<u>1,749,934</u>	<u>3,092,587</u>	7.4%
Revenues					
Civil Process Fees	96,183	75,000	64,936	85,000	13.3%
Sheriff's Office Other Fees	4,476	3,500	3,212	3,500	0.0%
Operation Stonegarden Grant	52,753	100,000	-	50,000	-50.0%
Byrne-JAG Grant	33,548	5,000	7,990	5,000	0.0%
White Mountain National Forest Grant	-	2,000	3,247	3,000	50.0%
Bethel Patrol Services	371,996	370,732	252,338	385,000	3.8%
Dixfield Patrol Services	279,000	278,049	163,303	280,000	0.7%
School Resource Officer Services	137,509	136,602	76,713	126,258	-7.6%
MDEA CID Detail	106,346	122,341	69,456	130,709	6.8%
Extradition Services	525	1,000	-	-	-100.0%
SO Private Donations and Grants	3,500	-	-	-	0.0%
<i>Total department-related revenues</i>	<u>1,085,836</u>	<u>1,094,224</u>	<u>641,195</u>	<u>1,068,467</u>	-2.4%
Net Departmental Cost	<u>\$ 1,759,552</u>	<u>\$ 1,786,286</u>	<u>\$ 1,108,739</u>	<u>\$ 2,024,120</u>	13.3%

Airport

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Personnel					
80-7020 Full Time Staff	\$ 6,383	\$ 19,991	\$ 15,708	\$ 21,385	7.0%
Services					
80-7201 Electricity	15,643	18,500	2,916	18,500	0.0%
80-7202 Water	1,054	500	1,064	1,600	220.0%
80-7253 Building Repairs and Maintenance	11,820	20,000	19,992	20,000	0.0%
80-7254 Grounds Upkeep and Snow Removal	65,085	80,000	39,700	80,000	0.0%
80-7340 General Liability Insurance	4,215	4,341	-	4,500	3.7%
80-7355 Fees and Registrations	550	1,000	625	1,000	0.0%
Commodities					
80-7551 Aviation Fuel	56,306	65,000	50,343	90,000	38.5%
Capital					
80-7680 Equipment	12,886	10,000	5,649	10,000	0.0%
80-7720 Infrastructure	-	15,000	-	15,000	0.0%

Airport

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Departmental Reserve Account Details					
<u>Reserve Fund Name</u>	<u>2022 Beg Bal</u>	<u>2022 Additions</u>	<u>2022 YTD Used</u>	<u>2022 Curr Bal</u>	<u>2023 Add Request</u>
Airport Reserve	\$ 160,608	\$ 150,000	\$ -	\$ 310,608	\$ 150,000
Departmental Summary					
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 6,383	\$ 19,991	\$ 15,708	\$ 21,385	7.0%
Personnel - Other Personnel Costs	-	-	-	-	0.0%
Services	98,367	124,341	64,297	125,600	1.0%
Commodities	56,306	65,000	50,343	90,000	38.5%
Capital	12,886	25,000	5,649	25,000	0.0%
Other	-	-	-	-	0.0%
<i>Total departmental expenditures</i>	<u>173,942</u>	<u>234,332</u>	<u>135,997</u>	<u>261,985</u>	11.8%
Revenues					
FAA COVID Grant	4,598	-	-	-	0.0%
Airport Fuel Sales	68,230	70,000	48,561	98,000	40.0%
Airport Leases	-	-	9,750	39,000	0.0%
<i>Total department-related revenues</i>	<u>72,828</u>	<u>70,000</u>	<u>58,311</u>	<u>137,000</u>	95.7%
Net Departmental Cost	<u>\$ 101,114</u>	<u>\$ 164,332</u>	<u>\$ 77,686</u>	<u>\$ 124,985</u>	-23.9%

County-Wide

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
98-7050	Payroll Taxes	\$ 306,975	\$ 338,833	\$ 228,299	\$ 368,000	8.6%
98-7055	Health Insurance	1,311,202	1,471,234	1,001,194	1,554,000	5.6%
98-7057	Wellness Works	3,143	4,000	1,401	4,000	0.0%
98-7065	Unemployment	-	-	11,982	-	0.0%
98-7070	Workers Comp	68,464	132,875	76,843	127,881	-3.8%
98-7075	MainePERS Contributions	349,276	435,337	272,487	469,000	7.7%
98-7076	457 Plan Contributions	7,417	9,125	5,630	5,000	-45.2%
98-7095	Cash in Lieu of Benefits	57,450	58,800	35,432	59,000	0.3%
98-7099	Undesignated Wages	-	-	-	80,000	0.0%
Services						
98-7344	Risk Pool Insurance	60,819	62,000	59,207	65,100	5.0%
Other						
98-7850	Androscoggin River Watershed Council	12,500	12,500	8,250	12,500	0.0%
98-7851	Bethel Regional Airport	3,000	3,000	3,000	-	-100.0%
98-7852	Children's Advocacy Center	-	-	-	15,000	0.0%
98-7853	Community Concepts Finance Corporation	112,000	112,000	84,000	112,000	0.0%
98-7854	Eastern Slope Regional Airport	-	3,000	-	-	-100.0%
98-7855	Oxford County Extension Association	106,000	100,100	75,075	100,100	0.0%
98-7856	Oxford County Soil and Water Conservation	29,700	29,700	22,275	32,200	8.4%
98-7858	Western Maine Transportation Services	10,000	10,000	10,000	12,000	20.0%
98-7859	Western Foothills Land Trust	3,000	4,000	4,000	4,000	0.0%
98-7990	Contingencies	11,334	25,000	2,853	25,000	0.0%

County-Wide

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Departmental Reserve Account Details					
<u>Reserve Fund Name</u>	<u>2022 Beg Bal</u>	<u>2022 Additions</u>	<u>2022 YTD Used</u>	<u>2022 Curr Bal</u>	<u>2023 Add Request</u>
Unemployment and Sick Reserve	\$ 55,096	\$ -	\$ -	\$ 55,096	\$ -
Departmental Summary					
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel - Other Personnel Costs	2,103,927	2,450,204	1,633,268	2,666,881	8.8%
Services	60,819	62,000	59,207	65,100	5.0%
Commodities	-	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Other	287,534	299,300	209,453	312,800	4.5%
<i>Total departmental expenditures</i>	<u>2,452,280</u>	<u>2,811,504</u>	<u>1,901,929</u>	<u>3,044,781</u>	8.3%
Revenues and Other Sources					
Payments in Lieu of Taxes	81,039	60,000	90,732	60,000	0.0%
Other Intergovernmental Grants	4,598	-	-	-	0.0%
Interest on Investments	13,942	12,000	5,300	12,000	0.0%
Wellness Works Grant	-	4,000	3,106	4,000	0.0%
Miscellaneous Income	92,249	-	1,195	-	0.0%
Transfer in from Casino Fund	850,000	-	-	800,000	0.0%
Proceeds from Sale of Assets	173,440	-	-	-	0.0%
Use of Fund Balance	-	4,000	56,047	-	-100.0%
<i>Total department-related revenues</i>	<u>1,215,268</u>	<u>80,000</u>	<u>156,380</u>	<u>876,000</u>	995.0%
Net Departmental Cost	<u>\$ 1,237,012</u>	<u>\$ 2,731,504</u>	<u>\$ 1,745,549</u>	<u>\$ 2,168,781</u>	-20.6%

Jail

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Personnel						
JX-7005	Department Head	\$ 69,063	\$ 69,521	\$ 49,761	\$ 74,459	7.1%
JX-7010	Deputy Department Head	35,787	61,799	44,241	66,199	7.1%
JX-7020	Full Time Staff	816,071	1,006,052	711,492	1,047,889	4.2%
JX-7025	Part Time Staff	39,867	34,280	3,179	10,388	-69.7%
JX-7046	Custodians	25,634	27,270	11,926	28,454	4.3%
JX-7050	Payroll Taxes	72,156	89,637	56,510	91,720	2.3%
JX-7055	Health Insurance	253,796	306,107	215,964	311,670	1.8%
JX-7070	Workers Comp	36,623	46,866	19,110	49,000	4.6%
JX-7075	MainePERS Contributions	74,177	106,865	74,077	107,264	0.4%
JX-7095	Cash in Lieu of Benefits	18,268	29,200	18,550	27,600	-5.5%
JX-7105	Training and Development	4,523	15,000	1,439	10,000	-33.3%
JX-7107	Hiring Costs	10,949	3,000	624	2,000	-33.3%
JX-7110	Travel and Mileage	-	1,500	-	1,000	-33.3%
JX-7115	Meals	254	625	8,416	625	0.0%

Jail

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Services						
JX-7200	Heat	\$ 19,452	\$ 24,000	\$ 24,633	\$ 40,000	66.7%
JX-7201	Electricity	7,864	18,000	4,729	9,000	-50.0%
JX-7202	Water	1,134	2,500	2,564	3,500	40.0%
JX-7203	Sewer	4,257	8,000	7,119	8,700	8.8%
JX-7210	Telephone	7,209	7,500	2,522	5,300	-29.3%
JX-7220	Legal	3,836	5,000	3,210	6,000	20.0%
JX-7221	Auditor	2,100	2,000	2,200	1,800	-10.0%
JX-7222	Business Services	9,581	10,000	4,198	11,200	12.0%
JX-7225	IT Support	57,496	62,500	32,961	64,000	2.4%
JX-7227	Waste Collection and Removal	1,776	2,000	2,538	4,000	100.0%
JX-7228	Board of Prisoners	415,777	25,000	16,200	25,000	0.0%
JX-7230	Inmate Medical and Dental Care	194,480	400,000	372,478	500,000	25.0%
JX-7233	Pretrial Services	81,288	86,000	63,077	88,000	2.3%
JX-7239	Inmate Programs and Services	-	10,000	-	10,000	0.0%
JX-7252	Equipment Repairs and Maintenance	7,159	6,000	3,430	6,000	0.0%
JX-7253	Building Repairs and Maintenance	6,800	18,000	12,052	18,000	0.0%
JX-7254	Grounds Upkeep and Snow Removal	2,978	4,000	2,890	6,000	50.0%
JX-7255	Pest Control	1,361	1,800	827	1,800	0.0%
JX-7257	Vehicle Repairs and Maintenance	3,105	3,000	1,730	3,000	0.0%
JX-7343	Property Insurance	38,205	42,000	45,138	43,400	3.3%

Jail

Account	2021 Actual	2022 Budget	2022 Actual (9/30)	2023 Budget	% Change in Budget	
Commodities						
JX-7400	General Supplies	\$ 12,058	\$ 12,000	\$ 3,510	\$ 8,000	-33.3%
JX-7401	Office Supplies	3,744	1,000	994	1,200	20.0%
JX-7402	Cleaning Supplies	1,413	4,000	892	3,000	-25.0%
JX-7403	Maintenance Supplies	696	1,500	564	1,500	0.0%
JX-7407	Bedding	4,097	4,000	1,782	5,000	25.0%
JX-7409	Food	67,597	225,000	152,392	240,000	6.7%
JX-7410	Locks	500	1,500	-	1,500	0.0%
JX-7502	Radios	7,682	500	-	500	0.0%
JX-7503	Uniforms	11,093	15,000	3,779	14,000	-6.7%
JX-7550	Gas and Oil	6,521	2,000	2,594	2,500	25.0%
Capital						
JX-7640	Buildings and Building Improvements	27,617	25,000	3,974	20,000	-20.0%
JX-7680	Equipment	98,627	5,000	4,730	7,500	50.0%
JX-7690	Computers and IT	14,926	5,000	-	4,000	-20.0%
JX-7700	Vehicles	-	25,000	51,581	12,000	-52.0%
Other						
JX-7991	COVID-19	8,663	-	-	-	0.0%

Jail

<u>Account</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Departmental Summary					
	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual (9/30)</u>	<u>2023 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 986,422	\$ 1,198,922	\$ 820,599	\$ 1,227,389	2.4%
Personnel - Other Personnel Costs	470,746	598,800	394,690	600,879	0.3%
Services	865,858	737,300	604,495	854,700	15.9%
Commodities	115,401	266,500	166,509	277,200	4.0%
Capital	141,170	60,000	60,284	43,500	-27.5%
Other	8,663	-	-	-	0.0%
<i>Total departmental expenditures</i>	<u>2,588,260</u>	<u>2,861,522</u>	<u>2,046,577</u>	<u>3,003,668</u>	5.0%
Revenues and Other Sources					
State Jail Funding Distribution	440,957	440,000	998,000	440,000	0.0%
Judiciary Court Fines and Surcharges	5,722	4,000	768	4,000	0.0%
Transfer in from Casino Fund	-	900,000	900,000	-	-100.0%
<i>Total department-related revenues</i>	<u>446,679</u>	<u>1,344,000</u>	<u>1,898,768</u>	<u>444,000</u>	-67.0%
Net Departmental Cost	<u>\$ 2,141,581</u>	<u>\$ 1,517,522</u>	<u>\$ 147,809</u>	<u>\$ 2,559,668</u>	68.7%