



2024 Oxford County Budget

Budget Committee

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

	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Funding Requirements					
General Fund	\$ 9,076,990	\$ 9,952,356	\$ 10,643,877	\$ 11,404,873	7.1%
Jail Fund	2,661,319	2,861,522	3,003,668	3,291,276	9.6%
Total Funding Requirements	11,738,309	12,813,878	13,647,545	14,696,149	7.7%
Funding Sources					
General Fund	3,050,438	2,322,069	3,105,511	3,157,986	1.7%
Jail Fund	1,136,867	1,344,000	444,000	515,000	16.0%
Total Funding Sources	4,187,305	3,666,069	3,549,511	3,672,986	3.5%
Minimum Taxes Required	<u>\$ 7,551,004</u>	<u>\$ 9,147,809</u>	<u>\$ 10,098,034</u>	<u>\$ 11,023,163</u>	9.2%
Taxes Committed					
General Fund Minimum	\$ 6,026,552	\$ 7,630,287	\$ 7,538,366	\$ 8,246,888	9.4%
General Fund Overlay	75,510	-	-	-	0.0%
Jail Fund Tax Cap	1,524,452	1,585,430	2,400,000	2,496,000	4.0%
Unencumbered Surplus Funds	-	(1,200,000)	(1,630,319)	-	-100.0%
Taxes Committed	<u>\$ 7,626,514</u>	<u>\$ 8,015,717</u>	<u>\$ 8,308,047</u>	<u>\$ 10,742,888</u>	29.3%
Total State Valuation (000s)	\$ 7,845,900	\$ 8,346,400	\$ 9,348,650	\$ 9,348,650	
Mil Rate (per \$1,000)	0.972	0.960	0.889	1.149	
% Change from Prior Year	-4.9%	-1.2%	-7.4%	29.2%	

**Tax Assessment
Municipal Allocations**

	<u>2023</u> <u>Valuation (000s)</u>	<u>Tax</u> <u>Assessment</u>		<u>2023</u> <u>Valuation (000s)</u>	<u>Tax</u> <u>Assessment</u>
Andover	\$ 103,250	\$ 118,648	Newry	\$ 713,850	\$ 820,312
Bethel	654,750	752,398	Norway	560,850	644,494
Brownfield	251,200	288,663	Otisfield	405,200	465,631
Buckfield	180,950	207,937	Oxford	553,850	636,450
Byron	41,350	47,517	Paris	426,250	489,820
Canton	114,350	131,404	Peru	157,600	181,104
Denmark	410,100	471,261	Porter	181,350	208,396
Dixfield	205,950	236,665	Roxbury	166,600	191,446
Fryeburg	514,200	590,887	Rumford	630,300	724,302
Gilead	36,400	41,829	Stoneham	99,350	114,167
Greenwood	219,000	251,661	Stow	67,550	77,624
Hanover	55,850	64,179	Sumner	92,900	106,755
Hartford	152,950	175,761	Sweden	121,650	139,793
Hebron	116,950	134,392	Upton	32,850	37,749
Hiram	219,550	252,293	Waterford	313,000	359,680
Lincoln Plantation	38,250	43,955	West Paris	139,300	160,075
Lovell	633,950	728,496	Woodstock	264,850	304,349
Mexico	125,700	144,447	Unorganized Territory	<u>346,650</u>	<u>398,348</u>
			Total County	<u>\$ 9,348,650</u>	<u>\$ 10,742,888</u>

Status of Reserves and Fund Balances

		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		Beg Bal	Additions	YTD Used	Curr Bal	Add Request
Reserves						
Dept 10 - EMA	EMA Capital Reserves	\$ 42,500	\$ 7,500	\$ -	\$ 50,000	\$ 7,500
Dept 20 - A&F	Commissioners' Contingency Reserve	100,000	-	-	100,000	-
Dept 20 - A&F	Admin Capital Reserve	-	12,000	12,083	(83)	-
Dept 20 - A&F	Record Preservation	61,900	-	16,264	45,636	-
Dept 20 - A&F	Legal Reserve	-	-	-	-	100,000
Dept 25 - IT	IT Capital Reserve	71,391	15,000	-	86,391	40,000
Dept 40 - B&G	County Facilities Reserve	241,997	100,000	-	341,997	75,000
Dept 60 - RCC	RCC Capital Projects	792,156	-	-	792,156	-
Dept 65 - DEED	Deeds Surcharge	98,782	45,000	70,265	73,517	-
Dept 65 - DEED	Deeds Capital Reserve	8,000	8,000	-	16,000	4,000
Dept 70 - PRB	Probate Surcharge	48,798	4,000	-	52,798	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	211,989	12,000	175,000	48,989	25,000
Dept 75 - SO	Police Officer Hiring Reserve	90,000	-	-	90,000	-
Dept 80 - AIR	Airport Reserve	265,008	150,000	72,649	342,359	150,000
Dept 98 - CTY	Unemployment and Sick Reserve	55,096	-	-	55,096	-
	Total Reserves	<u>\$ 2,140,487</u>	<u>\$ 353,500</u>	<u>\$ 346,261</u>	<u>\$ 2,147,726</u>	<u>\$ 405,500</u>
		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	
		Beginning	Projected	Projected	Addition to	
		Fund	Surplus	Ending	(Use of)	
		Balance	(Deficit)	Fund Balance	Fund Balance	
Fund Balances						
	General Fund (unassigned fund balance)	\$ 1,622,642	\$ (1,440,100)	\$ 182,542		\$ -
	Jail Fund	647,198	(332,292)	314,906		(280,276)
	Casino Fund	2,760,935	(300,000)	2,460,935		(800,000)

**Funding Requirements
General Fund and Jail Fund**

		<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Expenditures						
Dept 10	Emergency Management Agency	\$ 228,520	\$ 275,421	\$ 150,861	\$ 257,571	-6.5%
Dept 15	District Attorney's Office	287,546	299,983	196,272	334,873	11.6%
Dept 20	Administration and Finance	592,581	562,794	428,299	634,054	12.7%
Dept 25	Information Technology	320,729	470,980	202,666	434,990	-7.6%
Dept 40	Buildings and Grounds	571,246	600,689	309,883	567,519	-5.5%
Dept 60	Regional Communications Center	1,007,522	1,186,986	617,830	1,295,213	9.1%
Dept 65	Register of Deeds	273,182	278,126	221,974	342,159	23.0%
Dept 70	Register of Probate	188,389	216,045	136,256	288,484	33.5%
Dept 75	Sheriff's Office	2,647,394	3,092,587	2,139,277	3,267,178	5.6%
Dept 80	Airport	209,848	261,985	294,128	265,732	1.4%
Dept 98	County-wide	<u>2,503,802</u>	<u>3,044,781</u>	<u>1,695,749</u>	<u>3,311,600</u>	8.8%
	<i>Total General Fund</i>	8,830,760	10,290,377	6,393,196	10,999,373	6.9%
Dept 76	Jail	<u>2,927,770</u>	<u>3,003,668</u>	<u>1,862,815</u>	<u>3,291,276</u>	9.6%
	Total Expenditures	11,758,530	13,294,045	8,256,011	14,290,649	7.5%

**Funding Requirements
General Fund and Jail Fund**

		<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Additions to Reserves (General Fund)						
Dept 10	Emergency Management Agency	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Dept 15	District Attorney's Office	-	-	-	-	0.0%
Dept 20	Administration and Finance	15,000	12,000	12,000	100,000	733.3%
Dept 25	Information Technology	25,000	15,000	15,000	40,000	166.7%
Dept 40	Buildings and Grounds	117,000	100,000	100,000	75,000	-25.0%
Dept 60	Regional Communications Center	88,593	-	-	-	0.0%
Dept 65	Register of Deeds	48,674	53,000	53,000	4,000	-92.5%
Dept 70	Register of Probate	4,800	4,000	4,000	4,000	0.0%
Dept 75	Sheriff's Office	239,586	12,000	12,000	25,000	108.3%
Dept 80	Airport	150,000	150,000	150,000	150,000	0.0%
Dept 98	County-wide	-	-	-	-	0.0%
	Total Additions to Reserves	<u>696,153</u>	<u>353,500</u>	<u>353,500</u>	<u>405,500</u>	14.7%
	Total General Fund Funding Requirements	\$ 9,526,913	\$ 10,643,877	\$ 6,746,696	\$ 11,404,873	7.1%
	Total Jail Fund Funding Requirements	<u>2,927,770</u>	<u>3,003,668</u>	<u>1,862,815</u>	<u>3,291,276</u>	9.6%
	Total Funding Requirements	<u>\$ 12,454,683</u>	<u>\$ 13,647,545</u>	<u>\$ 8,609,511</u>	<u>\$ 14,696,149</u>	7.7%

Funding Sources
General Fund and Jail Fund

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>% Change in</u>
		Actual	Budget	Actual (8/31)	Budget	Budget
GENERAL FUND						
Excise and Other Taxes						
65-6105	Transfer Taxes	\$ 262,615	\$ 200,000	\$ 118,932	\$ 200,000	0.0%
98-6110	Payments in Lieu of Taxes	90,732	60,000	89,845	70,000	16.7%
Licenses, Permits, and Fees						
65-6200	Deeds Surcharge Fees	40,674	45,000	18,180	40,000	-11.1%
65-6205	Deeds Recording and Other Fees	487,525	500,000	229,253	400,000	-20.0%
70-6210	Probate Surcharge Fees	4,800	4,000	2,900	4,000	0.0%
70-6215	Probate Filing and Other Fees	151,867	120,000	93,485	140,000	16.7%
75-6220	Civil Process Fees	130,798	85,000	115,555	140,000	64.7%
75-6225	Sheriff's Office Other Fees	6,099	3,500	3,420	3,500	0.0%
Intergovernmental						
10-6301	EMA Match	89,752	93,444	58,631	112,936	20.9%
15-6315	Victim Witness Advocate Grant	7,924	8,000	2,258	5,000	-37.5%
15-6380	DA Supervision Fees	-	1,000	4,039	3,000	200.0%
20-6385	UT Administration Fee	27,945	25,000	25,033	26,000	4.0%
40-6390	Rental of Rumford District Court	26,667	24,000	9,333	-	-100.0%
75-6320	Operation Stonegarden Grant	37,434	50,000	51,900	60,000	20.0%
75-6322	Byrne-JAG Grant	7,990	5,000	-	16,000	220.0%
75-6323	White Mountain National Forest Grant	3,247	3,000	-	3,000	0.0%
75-6325	Highway Safety Grant	4,191	-	-	-	0.0%
75-6370	Bethel Patrol Services	380,490	385,000	227,471	404,250	5.0%
75-6371	Dixfield Patrol Services	279,948	280,000	139,974	294,000	5.0%
75-6372	School Resource Officer Services	112,486	126,258	76,178	126,000	-0.2%
75-6373	MDEA CID Detail	115,716	130,709	61,361	125,000	-4.4%
80-6340	FAA COVID Grant	31,000	-	-	-	0.0%

**Funding Sources
General Fund and Jail Fund**

		<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
GENERAL FUND						
Charges for Services						
40-6410	Rental of Abutter Properties	\$ 4,200	\$ 3,600	\$ 13,265	\$ 3,600	0.0%
80-6400	Airport Fuel Sales	79,706	98,000	37,682	90,000	-8.2%
80-6450	Airport Leases	19,500	39,000	7,560	12,000	-69.2%
Other Income						
75-6920	SO Private Donations and Grants	-	-	47,400	10,000	0.0%
98-6905	Interest on Investments	12,666	12,000	11,335	14,000	16.7%
98-6921	Wellness Works Grant	3,106	4,000	1,311	4,000	0.0%
98-6990	Miscellaneous Income	4,346	-	11,114	-	0.0%
Other Items						
99-8000	Transfer in from Casino Fund	-	800,000	800,000	800,000	0.0%
99-8001	Proceeds from Sale of Assets	22,500	-	83,728	-	0.0%
XX-XXXX	Use of Surcharge Reserves	-	-	-	51,700	0.0%
	Total General Fund Funding Sources	2,445,925	3,105,511	2,341,144	3,157,986	1.7%
JAIL FUND						
Intergovernmental						
JR-6350	State Jail Funding Distribution	998,000	440,000	128,953	510,000	15.9%
JR-6355	Judiciary Court Fines and Surcharges	768	4,000	6,735	5,000	25.0%
Other Items						
JR-8000	Transfer in from Casino Fund	900,000	-	-	-	0.0%
	Total Jail Fund Funding Sources	1,898,768	444,000	135,688	515,000	16.0%
	Total Funding Sources	\$ 4,344,693	\$ 3,549,511	\$ 2,476,832	\$ 3,672,986	3.5%

Emergency Management Agency

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
10-7005	Department Head	\$ 61,936	\$ 65,603	\$ 42,820	\$ 78,562	19.8%
10-7010	Deputy Department Head	51,930	53,948	35,076	60,550	12.2%
10-7020	Full Time Staff	33,916	76,920	23,715	86,759	12.8%
10-7110	Travel and Mileage	638	1,800	1,282	2,500	38.9%
10-7115	Meals	82	100	66	300	200.0%
10-7120	Lodging	-	300	124	600	100.0%
Services						
10-7210	Telephone	2,331	2,000	2,433	300	-85.0%
10-7211	Cell Phone	3,015	3,400	1,277	3,000	-11.8%
10-7232	Planner Services	46,800	46,800	23,400	-	-100.0%
10-7236	Contracted Trainers	400	800	-	800	0.0%
10-7252	Equipment Repairs and Maintenance	459	600	-	400	-33.3%
10-7351	Printing and Copying	28	300	-	600	100.0%
10-7354	Dues and Subscriptions	154	250	250	250	0.0%
10-7356	Software Licenses and Support	6,765	1,250	1,210	7,700	516.0%
Commodities						
10-7401	Office Supplies	2,607	2,000	601	2,000	0.0%
10-7408	Disaster Supplies	1,434	1,200	735	1,400	16.7%
10-7409	Food	411	650	396	900	38.5%
10-7415	Training Supplies	-	200	-	600	200.0%
10-7503	Uniforms	-	300	156	600	100.0%
Capital						
10-7640	Buildings and Building Improvements	-	-	3,722	-	0.0%
10-7680	Equipment	8,575	12,000	9,672	7,500	-37.5%

Emergency Management Agency

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Other					
10-7800 Communications Team	\$ 172	\$ 1,000	\$ 1,274	\$ 1,500	50.0%
10-7801 County Animal Response Team	716	1,000	-	750	-25.0%
10-7841 Hazard Mitigation Plan	6,151	3,000	2,652	-	-100.0%
10-7999 Miscellaneous Expenditure	-	-	-	-	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
EMA Capital Reserves	\$ 42,500	\$ 7,500	\$ -	\$ 50,000	\$ 7,500

Departmental Summary

	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 147,782	\$ 196,471	\$ 101,611	\$ 225,871	15.0%
Personnel - Other Personnel Costs	720	2,200	1,472	3,400	54.5%
Services	59,952	55,400	28,570	13,050	-76.4%
Commodities	4,452	4,350	1,888	5,500	26.4%
Capital	8,575	12,000	13,394	7,500	-37.5%
Other	7,039	5,000	3,926	2,250	-55.0%
<i>Total departmental expenditures</i>	228,520	275,421	150,861	257,571	-6.5%
Revenues					
EMA Match	89,752	93,444	58,631	112,936	20.9%
<i>Total department-related revenues</i>	89,752	93,444	58,631	112,936	20.9%
Net Departmental Cost	<u>\$ 138,768</u>	<u>\$ 181,977</u>	<u>\$ 92,230</u>	<u>\$ 144,635</u>	-20.5%

District Attorney's Office

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel						
15-7020	Full Time Staff	\$ 147,419	\$ 147,620	\$ 107,839	\$ 176,177	19.3%
15-7025	Part Time Staff	-	-	-	-	0.0%
15-7040	Victim Witness Advocate	68,458	71,890	53,866	84,758	17.9%
15-7110	Travel and Mileage	3,075	3,500	3,327	3,500	0.0%
15-7115	Meals	124	-	-	200	0.0%
15-7120	Lodging	360	800	1,246	1,500	87.5%
Services						
15-7211	Cell Phone	3,127	2,700	2,790	3,000	11.1%
15-7234	Restitution Specialist	18,670	18,012	-	20,142	11.8%
15-7249	Other Professional Services	4,750	4,750	-	6,000	26.3%
15-7252	Equipment Repairs and Maintenance	38	-	-	0	0.0%
15-7354	Dues	60	500	-	500	0.0%
15-7355	Fees and Registrations	225	1,000	175	500	-50.0%
15-7357	Laboratory Fees	110	1,000	-	-	-100.0%
15-7358	Transcripts	1,476	500	2,985	-	-100.0%
Commodities						
15-7401	Office Supplies	4,653	3,000	1,821	2,000	-33.3%
15-7450	Statutes and Reference Books	10,324	8,000	5,424	8,000	0.0%
Capital						
15-7690	Computers and IT	2,384	-	-	-	0.0%

District Attorney's Office

<u>Account</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Other					
15-7803 MeDATS / State Electronic Services	\$ 15,631	\$ 15,613	\$ 15,241	\$ 16,363	4.8%
15-7804 District Three Joint Budget	5,747	15,000	1,558	6,135	-59.1%
15-7805 Court Witness Mileage and Fees	915	1,200	-	1,200	0.0%
15-7806 Domestic Violence Prosecutor Fee	-	4,898	-	4,898	0.0%

<u>Reserve Fund Name</u>	<u>2023 Beg Bal</u>	<u>2023 Additions</u>	<u>2023 YTD Used</u>	<u>2023 Curr Bal</u>	<u>2024 Add Request</u>
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Departmental Summary

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 215,877	\$ 219,510	\$ 161,705	\$ 260,935	18.9%
Personnel - Other Personnel Costs	3,559	4,300	4,573	5,200	20.9%
Services	28,456	28,462	5,950	30,142	5.9%
Commodities	14,977	11,000	7,245	10,000	-9.1%
Capital	2,384	-	-	-	0.0%
Other	22,293	36,711	16,799	28,596	-22.1%
<i>Total departmental expenditures</i>	<u>287,546</u>	<u>299,983</u>	<u>196,272</u>	<u>334,873</u>	<u>11.6%</u>
Revenues					
Victim Witness Advocate Grant	7,924	8,000	2,258	5,000	-37.5%
DA Supervision Fees	-	1,000	4,039	3,000	200.0%
<i>Total department-related revenues</i>	<u>7,924</u>	<u>9,000</u>	<u>6,297</u>	<u>8,000</u>	<u>-11.1%</u>
Net Departmental Cost	<u>\$ 279,622</u>	<u>\$ 290,983</u>	<u>\$ 189,975</u>	<u>\$ 326,873</u>	<u>12.3%</u>

Administration and Finance Office

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel						
20-7001	Commissioner - Chair	\$ 12,612	\$ 13,234	\$ 8,365	\$ 14,425	9.0%
20-7002	Commissioner	11,491	12,054	7,639	13,140	9.0%
20-7003	Commissioner	11,491	12,054	7,660	13,140	9.0%
20-7004	Treasurer	16,128	17,082	10,825	18,621	9.0%
20-7005	Department Head	91,645	97,087	63,558	117,585	21.1%
20-7020	Full Time Staff	105,150	110,133	72,005	126,643	15.0%
20-7025	Part Time Staff	-	-	-	-	0.0%
20-7100	Stipends	2,500	2,500	-	2,500	0.0%
20-7105	Training and Development	2,905	9,500	8,976	12,000	26.3%
20-7107	Hiring Costs	1,731	3,000	628	3,000	0.0%
20-7110	Travel and Mileage	3,125	5,000	1,334	5,000	0.0%
20-7115	Meals	73	2,000	410	2,000	0.0%
20-7120	Lodging	-	4,000	1,055	4,000	0.0%

Administration and Finance Office

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Services						
20-7220	Legal	\$ 55,652	\$ 60,000	\$ 84,496	\$ 65,000	8.3%
20-7221	Auditor	11,840	9,000	8,080	12,000	33.3%
20-7222	Business Services	87,520	112,000	72,266	120,000	7.1%
20-7231	Human Resources and Labor Relations	43,567	35,000	20,815	45,000	28.6%
20-7235	Shredding Services	1,115	2,000	729	2,000	0.0%
20-7250	Business and Service Contracts	13,145	14,000	737	14,000	0.0%
20-7252	Equipment Repairs and Maintenance	145	300	-	300	0.0%
20-7350	Advertising	559	150	850	1,000	566.7%
20-7352	Postage and Freight	14,765	15,000	10,445	15,000	0.0%
20-7353	Bank Service Charges	-	500	-	500	0.0%
20-7354	Dues and Subscriptions	18,442	18,600	14,725	18,600	0.0%
20-7355	Fees and Registrations	404	1,000	50	1,000	0.0%
20-7356	Software Licenses and Support	13,272	-	-	-	0.0%
20-7399	Miscellaneous Services	203	2,500	-	2,500	0.0%
Commodities						
20-7401	Office Supplies	4,768	4,500	2,094	4,500	0.0%
20-7409	Food	665	600	496	600	0.0%
Capital						
20-7680	Equipment	26,730	-	12,083	-	0.0%
20-7690	Computers and IT	4,403	-	-	-	0.0%
Other						
20-7807	Record Preservation	20,560	-	16,264	-	0.0%
20-7999	Miscellaneous Expenditures	15,975	-	1,714	-	0.0%

Administration and Finance Office

<u>Account</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Departmental Reserve Account Details					
<u>Reserve Fund Name</u>	<u>2023 Beg Bal</u>	<u>2023 Additions</u>	<u>2023 YTD Used</u>	<u>2023 Curr Bal</u>	<u>2024 Add Request</u>
Commissioners' Contingency Reserve	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
Admin Capital Reserve	-	12,000	12,083	(83)	-
Record Preservation	61,900	-	16,264	45,636	-
Legal Reserve	-	-	-	-	100,000
Departmental Summary					
	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 248,517	\$ 261,644	\$ 170,052	\$ 303,554	16.0%
Personnel - Other Personnel Costs	10,334	26,000	12,403	28,500	9.6%
Services	260,629	270,050	213,193	296,900	9.9%
Commodities	5,433	5,100	2,590	5,100	0.0%
Capital	31,133	-	12,083	-	0.0%
Other	36,535	-	17,978	-	0.0%
<i>Total departmental expenditures</i>	592,581	562,794	428,299	634,054	12.7%
Revenues					
UT Administration Fee	27,945	25,000	25,033	26,000	4.0%
<i>Total department-related revenues</i>	27,945	25,000	25,033	26,000	4.0%
Net Departmental Cost	<u>\$ 564,636</u>	<u>\$ 537,794</u>	<u>\$ 403,266</u>	<u>\$ 608,054</u>	13.1%

Information Technology

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
25-7005	Department Head	\$ -	\$ 73,000	\$ 39,305	\$ 65,944	-9.7%
25-7020	Full Time Staff	74,949	97,360	24,871	86,342	-11.3%
				\$ -		
25-7105	Training and Development	1,285	10,000	23	8,000	-20.0%
				-		
Services						
25-7212	Internet	31,613	41,183	15,407	33,600	-18.4%
25-7213	Website	1,994	1,700	997	1,600	-5.9%
25-7225	IT Support	8,125	9,525	-	-	-100.0%
25-7249	Other Professional Services	11,332	25,000	50,619	62,400	149.6%
25-7356	Software Licenses and Support	154,619	138,712	32,040	125,104	-9.8%
				-		
Commodities						
25-7400	General Supplies	150	2,000	65	1,600	-20.0%
25-7507	IT Hardware	1,119	10,000	7,797	8,000	-20.0%
				-		
Capital						
25-7680	Equipment	1,168	-	-	-	0.0%
25-7690	Computers and IT	34,375	62,500	31,542	42,400	-32.2%

Information Technology

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
IT Capital Reserve	\$ 71,391	\$ 15,000	\$ -	\$ 86,391	\$ 40,000
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 74,949	\$ 170,360	\$ 64,176	\$ 152,286	-10.6%
Personnel - Other Personnel Costs	1,285	10,000	23	8,000	-20.0%
Services	207,683	216,120	99,063	222,704	3.0%
Commodities	1,269	12,000	7,862	9,600	-20.0%
Capital	35,543	62,500	31,542	42,400	-32.2%
<i>Total departmental expenditures</i>	320,729	470,980	202,666	434,990	-7.6%
Revenues					
N/A	-	-	-	-	0.0%
<i>Total department-related revenues</i>	-	-	-	-	0.0%
Net Departmental Cost	<u>\$ 320,729</u>	<u>\$ 470,980</u>	<u>\$ 202,666</u>	<u>\$ 434,990</u>	-7.6%

Buildings and Grounds

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel					
40-7005 Department Head	\$ 50,753	\$ 42,440	\$ 34,632	\$ 48,138	13.4%
40-7020 Full Time Staff	58,493	71,374	41,441	80,381	12.6%
40-7025 Part Time Staff	-	-	-	-	0.0%
Services					
40-7200 Heat	44,081	40,000	23,126	45,000	12.5%
40-7201 Electricity	41,466	45,000	47,235	68,000	51.1%
40-7202 Water	5,349	7,500	3,833	7,500	0.0%
40-7203 Sewer	3,586	4,200	2,472	4,200	0.0%
40-7210 Telephone	49,490	53,000	38,941	47,700	-10.0%
40-7227 Waste Collection and Removal	3,267	4,000	1,016	4,000	0.0%
40-7252 Equipment Repairs and Maintenance	4,839	5,000	3,134	5,000	0.0%
40-7253 Building Repairs and Maintenance	15,759	35,000	8,178	35,000	0.0%
40-7254 Grounds Upkeep and Snow Removal	35,826	60,000	19,868	60,000	0.0%
40-7255 Pest Control	811	1,100	678	1,100	0.0%
40-7257 Vehicle Repairs and Maintenance	559	1,500	299	1,500	0.0%
40-7355 Fees and Registrations	175	3,500	-	3,500	0.0%

Buildings and Grounds

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Commodities					
40-7401 Office Supplies	\$ 101	\$ 2,000	\$ 24	\$ 2,000	0.0%
40-7402 Cleaning Supplies	13,499	12,500	10,282	13,500	8.0%
40-7403 Maintenance Supplies	1,915	6,000	3,246	6,000	0.0%
40-7501 Tools	3,843	5,500	370	5,500	0.0%
40-7503 Uniforms	2,760	3,000	1,356	3,000	0.0%
40-7550 Gas and Oil	733	1,000	342	1,000	0.0%
Capital					
40-7640 Buildings and Building Improvements	134,491	112,000	6,500	112,000	0.0%
40-7680 Equipment	-	-	-	-	0.0%
Other					
40-7811 Rumford Court Maintenance	47,000	33,000	9,167	-	-100.0%
40-7812 Abutter Property Maintenance	8,766	6,000	10,164	6,000	0.0%
40-7900 Debt Service Principal	38,033	38,033	38,033	-	-100.0%
40-7901 Debt Service Interest	1,083	542	542	-	-100.0%
40-7980 Property Taxes	4,568	7,500	5,004	7,500	0.0%

Buildings and Grounds

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
County Facilities Reserve	\$ 241,997	\$ 100,000	\$ -	\$ 341,997	\$ 75,000
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 109,246	\$ 113,814	\$ 76,073	\$ 128,519	12.9%
Services	205,208	259,800	148,780	282,500	8.7%
Commodities	22,851	30,000	15,620	31,000	3.3%
Capital	134,491	112,000	6,500	112,000	0.0%
Other	99,450	85,075	62,910	13,500	-84.1%
<i>Total departmental expenditures</i>	571,246	600,689	309,883	567,519	-5.5%
Revenues					
Rental of Rumford District Court	26,667	24,000	9,333	-	-100.0%
Rental of Abutter Properties	4,200	3,600	13,265	3,600	0.0%
<i>Total department-related revenues</i>	30,867	27,600	22,598	3,600	-87.0%
Net Departmental Cost	<u>\$ 540,379</u>	<u>\$ 573,089</u>	<u>\$ 287,285</u>	<u>\$ 563,919</u>	-1.6%

Regional Communications Center

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel						
60-7005	Department Head	\$ 67,534	\$ 70,616	\$ 45,238	\$ 79,290	12.3%
60-7010	Deputy Department Head	50,851	62,109	39,789	69,742	12.3%
60-7020	Full Time Staff	754,436	877,313	475,061	922,808	5.2%
60-7025	Part Time Staff	23,159	33,414	5,260	27,845	-16.7%
60-7105	Training and Development	1,787	8,000	4,441	8,000	0.0%
60-7110	Travel and Mileage	2,629	5,400	1,790	5,400	0.0%
60-7115	Meals	896	1,250	679	1,850	48.0%
60-7120	Lodging	280	1,500	-	1,500	0.0%
Services						
60-7211	Cell Phone	3,082	5,150	993	5,150	0.0%
60-7216	Telecom Circuits	1,444	1,488	120	1,488	0.0%
60-7250	Equipment Rentals and Leases	16,937	53,374	10,116	106,748	100.0%
60-7252	Equipment Repairs and Maintenance	13,285	38,500	6,248	38,500	0.0%
60-7253	Building Repairs and Maintenance	2,587	600	2,907	600	0.0%
60-7354	Dues and Subscriptions	601	1,400	925	1,400	0.0%
60-7355	Fees and Registrations	330	1,000	3,159	1,000	0.0%
60-7356	Software Licenses and Support	17,032	10,872	4,727	9,492	-12.7%
Commodities						
60-7401	Office Supplies	5,486	5,500	1,805	5,500	0.0%
60-7409	Food	735	600	696	-	-100.0%
60-7550	Gas and Oil	-	200	-	200	0.0%
Capital						
60-7680	Equipment	3,777	8,700	5,171	8,700	0.0%
60-7690	Computers and IT	9,148	-	-	-	0.0%
60-7813	Communication Study	31,506	-	8,705	-	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
RCC Capital Projects	\$ 792,156	\$ -	\$ -	\$ 792,156	\$ -

Regional Communications Center

<u>Account</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Departmental Summary					
	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ 895,980	\$ 1,043,452	\$ 565,348	\$ 1,099,685	5.4%
Personnel - Other Personnel Costs	5,592	16,150	6,910	16,750	3.7%
Services	55,298	112,384	29,195	164,378	46.3%
Commodities	6,221	6,300	2,501	5,700	-9.5%
Capital	<u>44,431</u>	<u>8,700</u>	<u>13,876</u>	<u>8,700</u>	0.0%
<i>Total departmental expenditures</i>	1,007,522	1,186,986	617,830	1,295,213	9.1%
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>\$ 1,007,522</u>	<u>\$ 1,186,986</u>	<u>\$ 617,830</u>	<u>\$ 1,295,213</u>	9.1%

Register of Deeds

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
65-7000	Elected Officials	\$ 51,488	\$ 54,538	\$ 35,941	\$ 67,746	24.2%
65-7010	Deputy Department Head	39,127	41,714	24,796	47,156	13.0%
65-7020	Full Time Staff	39,830	41,714	26,934	46,829	12.3%
65-7025	Part Time Staff	-	30,000	15,110	31,028	3.4%
65-7110	Travel and Mileage	1,338	1,450	930	1,550	6.9%
65-7115	Meals	37	350	-	450	28.6%
65-7120	Lodging	205	1,300	106	1,500	15.4%
Services						
65-7354	Dues and Subscriptions	260	360	260	400	11.1%
65-7355	Fees and Registrations	-	500	-	500	0.0%
65-7356	Software Licenses and Support	78,007	100,200	40,328	85,000	-15.2%
Commodities						
65-7401	Office Supplies	460	2,000	428	2,000	0.0%
Capital						
65-7680	Equipment	5,460	4,000	6,875	8,000	100.0%
Other						
65-7807	Record Preservation	56,970	-	70,265	50,000	0.0%

Register of Deeds

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
Deeds Surcharge	\$ 98,782	\$ 45,000	\$ 70,265	\$ 73,517	\$ -
Deeds Capital Reserve	8,000	8,000	-	16,000	4,000
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 130,445	\$ 167,966	\$ 102,782	\$ 192,759	14.8%
Personnel - Other Personnel Costs	1,580	3,100	1,036	3,500	12.9%
Services	78,267	101,060	40,588	85,900	-15.0%
Commodities	460	2,000	428	2,000	0.0%
Capital	5,460	4,000	6,875	8,000	100.0%
Other	56,970	-	70,265	50,000	0.0%
<i>Total departmental expenditures</i>	273,182	278,126	221,974	342,159	23.0%
Revenues					
Transfer Taxes	262,615	200,000	118,932	200,000	0.0%
Deeds Surcharge Fees	40,674	45,000	18,180	40,000	-11.1%
Deeds Recording and Other Fees	487,525	500,000	229,253	400,000	-20.0%
<i>Total department-related revenues</i>	790,814	745,000	366,365	640,000	-14.1%
Net Departmental Cost (Income)	<u>\$ (517,632)</u>	<u>\$ (466,874)</u>	<u>\$ (144,391)</u>	<u>\$ (297,841)</u>	-36.2%

Register of Probate

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
70-7000	Elected Officials	\$ 51,488	\$ 54,538	\$ 35,941	\$ 67,725	24.2%
70-7006	Probate Judge	33,610	35,599	22,559	38,802	9.0%
70-7010	Deputy Department Head	44,661	44,226	29,837	49,650	12.3%
70-7020	Full Time Staff	22,487	33,142	22,098	76,167	129.8%
70-7110	Travel and Mileage	323	400	335	400	0.0%
70-7115	Meals	-	1,000	36	1,000	0.0%
70-7120	Lodging	736	2,400	-	2,400	0.0%
Services						
70-7229	Court Appointed Attorney	17,621	15,000	7,128	20,000	33.3%
70-7340	General Liability Insurance	-	140	-	140	0.0%
70-7354	Dues and Subscriptions	550	500	256	1,000	100.0%
70-7355	Fees and Registrations	913	500	80	900	80.0%
70-7359	Legal Notices	8,906	9,000	4,728	9,000	0.0%
Commodities						
70-7401	Office Supplies	2,095	2,000	1,180	2,000	0.0%
70-7450	Statutes and Reference Books	-	2,500	-	2,500	0.0%
Capital						
70-7680	Equipment	248	12,000	7,943	12,000	0.0%
Other						
70-7807	Record Preservation	1,700	-	1,085	1,700	0.0%
70-7840	Icon E-filing	3,050	3,100	3,050	3,100	0.0%

Register of Probate

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
Probate Surcharge	\$ 48,798	\$ 4,000	\$ -	\$ 52,798	\$ 4,000
Probate Docket	50,427	-	-	50,427	-
Court-Appointed Attorney Reserve	2,443	-	-	2,443	-
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 152,246	\$ 167,505	\$ 110,436	\$ 232,344	38.7%
Personnel - Other Personnel Costs	1,059	3,800	371	3,800	0.0%
Services	27,991	25,140	12,191	31,040	23.5%
Commodities	2,095	4,500	1,180	4,500	0.0%
Capital	248	12,000	7,943	12,000	0.0%
Other	4,750	3,100	4,135	4,800	54.8%
<i>Total departmental expenditures</i>	188,389	216,045	136,256	288,484	33.5%
Revenues					
Probate Surcharge Fees	4,800	4,000	2,900	4,000	0.0%
Probate Filing and Other Fees	151,867	120,000	93,485	140,000	16.7%
<i>Total department-related revenues</i>	156,667	124,000	96,385	144,000	16.1%
Net Departmental Cost	<u>\$ 31,722</u>	<u>\$ 92,045</u>	<u>\$ 39,871</u>	<u>\$ 144,484</u>	57.0%

Sheriff's Office

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
75-7000	Elected Officials	\$ 78,776	\$ 83,448	\$ 55,059	\$ 104,108	24.8%
75-7010	Deputy Department Head	74,216	78,595	51,973	98,876	25.8%
75-7041	Detectives	235,540	287,640	140,435	317,102	10.2%
75-7042	Deputies	1,633,761	1,744,921	1,049,090	1,661,556	-4.8%
75-7043	School Resource Officers	100,137	85,800	56,477	85,800	0.0%
75-7044	Administrative Staff	75,689	90,994	57,341	102,016	12.1%
75-7045	New Administrative Staff	-	-	-	78,000	0.0%
75-7105	Training and Development	23,435	19,000	1,765	19,000	0.0%
75-7106	Maine Criminal Justice Academy	(41,806)	43,000	1,264	43,000	0.0%
75-7107	Hiring Costs	-	-	1,778	-	0.0%
75-7110	Travel and Mileage	380	1,950	1,743	1,950	0.0%
75-7111	Travel and Mileage - SROs	8,756	13,500	3,807	13,500	0.0%
75-7115	Meals	970	750	505	750	0.0%
75-7120	Lodging	-	3,000	-	3,000	0.0%
Services						
75-7238	Employee Testing Services	3,900	8,750	2,700	8,750	0.0%
75-7240	K-9 Costs	-	-	28,540	10,000	0.0%
75-7249	Other Professional Services	1,250	10,000	3,000	10,000	0.0%
75-7250	Equipment Rentals and Leases	-	400	228	400	0.0%
75-7251	Facilities Rentals and Leases	6,761	20,000	6,749	21,200	6.0%
75-7252	Equipment Repairs and Maintenance	3,029	8,000	6,268	8,000	0.0%
75-7256	Uniform Laundering	-	250	-	250	0.0%
75-7257	Vehicle Repairs and Maintenance	67,610	55,000	58,401	75,000	36.4%
75-7352	Postage and Freight	33	200	-	200	0.0%
75-7354	Dues and Subscriptions	2,138	2,000	1,355	2,000	0.0%
75-7355	Fees and Registrations	410	4,000	30	4,000	0.0%
75-7356	Software Licenses and Support	8,542	-	-	-	0.0%

Sheriff's Office

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Commodities						
75-7400	General Supplies	\$ -	\$ 5,000	\$ 108	\$ 5,000	0.0%
75-7401	Office Supplies	4,258	8,000	4,015	8,000	0.0%
75-7415	Training Supplies	3,448	15,000	5,070	15,000	0.0%
75-7416	Investigative Supplies	3,171	4,000	2,820	4,000	0.0%
75-7450	Statutes and Reference Books	5,200	4,000	-	4,000	0.0%
75-7502	Radios	3,950	-	9,900	10,000	0.0%
75-7503	Uniforms	37,393	25,000	22,585	34,000	36.0%
75-7505	Body Armor and Tasers	10,795	12,320	14,656	12,320	0.0%
75-7506	Body Cameras	-	12,600	12,619	12,600	0.0%
75-7508	Uniforms and Equipment - SROs	120	4,500	-	4,500	0.0%
75-7550	Gas and Oil	192,904	150,000	91,909	175,000	16.7%
Capital						
75-7680	Equipment	17,032	47,669	6,395	55,000	15.4%
75-7681	Equipment - Byrne-JAG	5,819	-	15,938	16,000	0.0%
75-7700	Vehicles	78,414	235,000	420,617	235,000	0.0%
Other						
75-7809	Civil Process Refunds	393	300	363	300	0.0%
75-7810	Youth Services	970	8,000	3,773	8,000	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
Sheriff's Office Capital Reserve	\$ 211,989	\$ 12,000	\$ 175,000	\$ 48,989	\$ 25,000
Police Officer Hiring Reserve	90,000	-	-	90,000	-

Sheriff's Office

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 2,198,118	\$ 2,371,398	\$ 1,410,376	\$ 2,447,458	3.2%
Personnel - Other Personnel Costs	(8,264)	81,200	10,862	81,200	0.0%
Services	93,673	108,600	107,270	139,800	28.7%
Commodities	261,240	240,420	163,683	284,420	18.3%
Capital	101,264	282,669	442,951	306,000	8.3%
Other	1,363	8,300	4,137	8,300	0.0%
<i>Total departmental expenditures</i>	<u>2,647,394</u>	<u>3,092,587</u>	<u>2,139,277</u>	<u>3,267,178</u>	5.6%
Revenues					
Civil Process Fees	130,798	85,000	115,555	140,000	64.7%
Sheriff's Office Other Fees	6,099	3,500	3,420	3,500	0.0%
Operation Stonegarden Grant	37,434	50,000	51,900	60,000	20.0%
Byrne-JAG Grant	7,990	5,000	-	16,000	220.0%
White Mountain National Forest Grant	3,247	3,000	-	3,000	0.0%
Bethel Patrol Services	380,490	385,000	227,471	404,250	5.0%
Dixfield Patrol Services	279,948	280,000	139,974	294,000	5.0%
School Resource Officer Services	112,486	126,258	76,178	126,000	-0.2%
MDEA CID Detail	115,716	130,709	61,361	125,000	-4.4%
SO Private Donations and Grants	-	-	47,400	10,000	0.0%
<i>Total department-related revenues</i>	<u>1,074,209</u>	<u>1,068,467</u>	<u>723,259</u>	<u>1,181,750</u>	10.6%
Net Departmental Cost	<u>\$ 1,573,185</u>	<u>\$ 2,024,120</u>	<u>\$ 1,416,018</u>	<u>\$ 2,085,428</u>	3.0%

Airport

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel						
80-7020	Full Time Staff	\$ 18,787	\$ 21,385	\$ 16,331	\$ 25,132	17.5%
Services						
80-7201	Electricity	7,564	18,500	12,491	18,500	0.0%
80-7202	Water	1,239	1,600	166	1,600	0.0%
80-7253	Building Repairs and Maintenance	22,553	20,000	4,115	20,000	0.0%
80-7254	Grounds Upkeep and Snow Removal	76,225	80,000	67,845	80,000	0.0%
80-7340	General Liability Insurance	4,215	4,500	-	4,500	0.0%
80-7355	Fees and Registrations	1,298	1,000	550	1,000	0.0%
Commodities						
80-7551	Aviation Fuel	70,410	90,000	65,328	90,000	0.0%
Capital						
80-7640	Building and Buildings Improv	-	-	72,679	-	0.0%
80-7680	Equipment	7,557	10,000	40,377	10,000	0.0%
80-7720	Infrastructure	-	15,000	14,246	15,000	0.0%

Airport

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2023 Beg Bal	2023 Additions	2023 YTD Used	2023 Curr Bal	2024 Add Request
Airport Reserve	\$ 265,008	\$ 150,000	\$ 72,649	\$ 342,359	\$ 150,000
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 18,787	\$ 21,385	\$ 16,331	\$ 25,132	17.5%
Personnel - Other Personnel Costs	-	-	-	-	0.0%
Services	113,094	125,600	85,167	125,600	0.0%
Commodities	70,410	90,000	65,328	90,000	0.0%
Capital	7,557	25,000	127,302	25,000	0.0%
<i>Total departmental expenditures</i>	209,848	261,985	294,128	265,732	1.4%
Revenues					
Airport Fuel Sales	79,706	98,000	37,682	90,000	-8.2%
Airport Leases	19,500	39,000	7,560	12,000	-69.2%
<i>Total department-related revenues</i>	99,206	137,000	45,242	102,000	-25.5%
Net Departmental Cost	<u>\$ 110,642</u>	<u>\$ 124,985</u>	<u>\$ 248,886</u>	<u>\$ 163,732</u>	31.0%

County-Wide

Account		2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Personnel						
98-7050	Payroll Taxes	\$ 318,827	\$ 368,000	\$ 223,683	\$ 391,000	6.3%
98-7055	Health Insurance	1,341,877	1,554,000	868,290	1,583,000	1.9%
98-7057	Wellness Works	1,164	4,000	369	4,000	0.0%
98-7065	Unemployment	11,982	-	-	-	0.0%
98-7070	Workers Comp	63,020	127,881	104,804	161,500	26.3%
98-7075	MainePERS Contributions	389,835	469,000	273,087	498,000	6.2%
98-7076	457 Plan Contributions	6,935	5,000	3,880	5,000	0.0%
98-7095	Cash in Lieu of Benefits	51,007	59,000	29,933	63,000	6.8%
98-7099	Undesignated Wages	-	80,000	-	225,000	181.3%
Services						
98-7344	Risk Pool Insurance	58,207	65,100	62,130	65,300	0.3%
Other						
98-7850	Androscoggin River Watershed Council	11,500	12,500	6,208	12,500	0.0%
98-7851	Bethel Regional Airport	3,000	-	-	-	0.0%
98-7852	Children's Advocacy Center	-	15,000	8,750	15,000	0.0%
98-7853	Community Concepts Finance Corporation	84,000	112,000	-	112,000	0.0%
98-7854	Eastern Slope Regional Airport	-	-	-	-	0.0%
98-7855	Oxford County Extension Association	100,100	100,100	75,075	100,100	0.0%
98-7856	Oxford County Soil and Water Conservation	29,700	32,200	24,150	32,200	0.0%
98-7858	Western Maine Transportation Services	10,000	12,000	-	14,000	16.7%
98-7859	Western Foothills Land Trust	4,000	4,000	-	3,000	-25.0%
98-7860	Bethel Area District Exchange and Food Pantry	-	-	-	-	0.0%
98-7861	Responsible Pet Care	-	-	-	2,000	0.0%
98-7990	Contingencies	18,648	25,000	15,391	25,000	0.0%

County-Wide

<u>Account</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Departmental Reserve Account Details					
<u>Reserve Fund Name</u>	<u>2023 Beg Bal</u>	<u>2023 Additions</u>	<u>2023 YTD Used</u>	<u>2023 Curr Bal</u>	<u>2024 Add Request</u>
Unemployment and Sick Reserve	\$ 55,096	\$ -	\$ -	\$ 55,096	\$ -
Departmental Summary					
	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Actual (8/31)</u>	<u>2024 Budget</u>	<u>% Change in Budget</u>
Expenditures					
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel - Other Personnel Costs	2,184,647	2,666,881	1,504,045	2,930,500	9.9%
Services	58,207	65,100	62,130	65,300	0.3%
Commodities	-	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Other	260,948	312,800	129,575	315,800	1.0%
<i>Total departmental expenditures</i>	<u>2,503,802</u>	<u>3,044,781</u>	<u>1,695,749</u>	<u>3,311,600</u>	8.8%
Revenues and Other Sources					
Payments in Lieu of Taxes	90,732	60,000	89,845	70,000	16.7%
Interest on Investments	12,666	12,000	11,335	14,000	16.7%
Wellness Works Grant	3,106	4,000	1,311	4,000	0.0%
Miscellaneous Income	4,346	-	11,114	-	0.0%
Transfer in from Casino Fund	-	800,000	800,000	800,000	0.0%
Proceeds from Sale of Assets	22,500	-	83,728	-	0.0%
Use of Fund Balance	-	-	-	51,700	0.0%
<i>Total department-related revenues</i>	<u>133,351</u>	<u>876,000</u>	<u>997,333</u>	<u>939,700</u>	7.3%
Net Departmental Cost	<u>\$ 2,370,451</u>	<u>\$ 2,168,781</u>	<u>\$ 698,416</u>	<u>\$ 2,371,900</u>	9.4%

Jail

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Personnel						
JX-7005	Department Head	\$ 71,920	\$ 74,459	\$ 49,117	\$ 92,828	24.7%
JX-7010	Deputy Department Head	62,485	66,199	43,510	80,285	21.3%
JX-7020	Full Time Staff	1,048,303	1,047,889	667,310	1,190,142	13.6%
JX-7025	Part Time Staff	4,175	10,388	10,565	10,468	0.8%
JX-7046	Custodians	26,632	28,454	13,390	32,129	12.9%
JX-7050	Payroll Taxes	90,579	91,720	51,880	105,087	14.6%
JX-7055	Health Insurance	290,198	311,670	204,019	307,129	-1.5%
JX-7070	Workers Comp	46,589	49,000	23,195		-100.0%
JX-7075	MainePERS Contributions	103,106	107,264	74,457	112,283	4.7%
JX-7095	Cash in Lieu of Benefits	24,450	27,600	10,600	31,600	14.5%
JX-7105	Training and Development	1,638	10,000	1,573	10,000	0.0%
JX-7107	Hiring Costs	624	2,000	214	2,000	0.0%
JX-7110	Travel and Mileage	-	1,000	-	1,000	0.0%
JX-7115	Meals	538	625	-	625	0.0%

Jail

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Services						
JX-7200	Heat	\$ 40,743	\$ 40,000	\$ 18,754	\$ 40,000	0.0%
JX-7201	Electricity	7,122	9,000	10,394	17,000	88.9%
JX-7202	Water	3,706	3,500	3,521	5,000	42.9%
JX-7203	Sewer	10,235	8,700	9,245	12,000	37.9%
JX-7210	Telephone	5,694	5,300	3,024	5,300	0.0%
JX-7220	Legal	6,183	6,000	5,797	6,500	8.3%
JX-7221	Auditor	2,960	1,800	2,020	2,400	33.3%
JX-7222	Business Services	9,880	11,200	4,899	13,000	16.1%
JX-7225	IT Support	76,704	64,000	38,481	109,000	70.3%
JX-7227	Waste Collection and Removal	3,203	4,000	1,673	4,000	0.0%
JX-7228	Board of Prisoners	16,200	25,000	-	25,000	0.0%
JX-7230	Inmate Medical and Dental Care	484,268	500,000	310,630	500,000	0.0%
JX-7233	Pretrial Services	84,927	88,000	58,706	90,000	2.3%
JX-7239	Inmate Programs and Services	852	10,000	2,033	10,000	0.0%
JX-7252	Equipment Repairs and Maintenance	5,113	6,000	5,812	6,000	0.0%
JX-7253	Building Repairs and Maintenance	12,828	18,000	4,746	25,000	38.9%
JX-7254	Grounds Upkeep and Snow Removal	3,980	6,000	4,070	6,000	0.0%
JX-7255	Pest Control	1,027	1,800	899	1,800	0.0%
JX-7257	Vehicle Repairs and Maintenance	4,058	3,000	1,395	10,000	233.3%
JX-7343	Property Insurance	45,138	43,400	48,999	55,000	26.7%

Jail

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget	
Commodities						
JX-7400	General Supplies	\$ 5,424	\$ 8,000	\$ 5,520	\$ 8,000	0.0%
JX-7401	Office Supplies	1,937	1,200	1,659	1,200	0.0%
JX-7402	Cleaning Supplies	1,182	3,000	1,429	3,000	0.0%
JX-7403	Maintenance Supplies	628	1,500	388	1,500	0.0%
JX-7407	Bedding	2,080	5,000	871	5,000	0.0%
JX-7409	Food	228,369	240,000	146,791	256,000	6.7%
JX-7410	Locks	-	1,500	-	1,500	0.0%
JX-7502	Radios	-	500	-	500	0.0%
JX-7503	Uniforms	8,463	14,000	3,628	14,000	0.0%
JX-7550	Gas and Oil	6,196	2,500	2,264	15,000	500.0%
Capital						
JX-7640	Buildings and Building Improvements	7,438	20,000	12,657	30,000	50.0%
JX-7680	Equipment	20,745	7,500	2,680	20,000	166.7%
JX-7690	Computers and IT	548	4,000	-	5,000	25.0%
JX-7700	Vehicles	48,700	12,000	-	12,000	0.0%

Jail

Account	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (8/31)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 1,213,516	\$ 1,227,389	\$ 783,892	\$ 1,405,852	14.5%
Personnel - Other Personnel Costs	557,723	600,879	365,938	569,724	-5.2%
Services	824,822	854,700	535,097	943,000	10.3%
Commodities	254,278	277,200	162,551	305,700	10.3%
Capital	<u>77,431</u>	<u>43,500</u>	<u>15,337</u>	<u>67,000</u>	54.0%
<i>Total departmental expenditures</i>	2,927,770	3,003,668	1,862,815	3,291,276	9.6%
Revenues and Other Sources					
State Jail Funding Distribution	998,000	440,000	128,953	510,000	15.9%
Judiciary Court Fines and Surcharges	768	4,000	6,735	5,000	25.0%
Transfer in from Casino Fund	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
<i>Total department-related revenues</i>	<u>1,898,768</u>	<u>444,000</u>	<u>135,688</u>	<u>515,000</u>	16.0%
Net Departmental Cost	<u>\$ 1,029,002</u>	<u>\$ 2,559,668</u>	<u>\$ 1,727,127</u>	<u>\$ 2,776,276</u>	8.5%