



2025 Oxford County Budget

Enacted by the Commissioners on December 17, 2025

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

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>% Change in Budget</u>
Funding Requirements					
General Fund	\$ 9,952,356	\$ 10,643,877	\$ 11,404,873	\$ 13,366,783	17.2%
Jail Fund	2,861,522	3,003,668	3,291,276	5,316,893	61.5%
Total Funding Requirements	12,813,878	13,647,545	14,696,149	18,683,676	27.1%
Funding Sources					
General Fund	2,322,069	3,105,511	3,157,986	3,136,967	-0.7%
Jail Fund	1,344,000	444,000	515,000	440,000	-14.6%
Total Funding Sources	3,666,069	3,549,511	3,672,986	3,576,967	-2.6%
Minimum Taxes Required	\$ 9,147,809	\$ 10,098,034	\$ 11,023,163	\$ 15,106,709	37.0%
Taxes Committed					
General Fund Minimum	\$ 7,630,287	\$ 7,538,366	\$ 8,246,888	\$ 10,229,816	24.0%
General Fund Overlay	-	-	107,429	151,067	40.6%
Jail Fund	1,585,430	2,400,000	2,496,000	4,876,893	95.4%
Unencumbered Surplus Funds	(1,200,000)	(1,630,319)	-	-	0.0%
Taxes Committed	\$ 8,015,717	\$ 8,308,047	\$ 10,850,317	\$ 15,257,776	40.6%
Total State Valuation (000s)	\$ 8,346,400	\$ 9,348,650	\$ 11,323,450	\$ 13,189,350	
Mil Rate (per \$1,000)	0.960	0.889	0.958	1.157	
% Change from Prior Year	-1.2%	-7.4%	7.8%	20.8%	

**Tax Assessment
Municipal Allocations**

	<u>2024 Valuation (000s)</u>	<u>Tax Assessment</u>		<u>2024 Valuation (000s)</u>	<u>Tax Assessment</u>
Andover	\$ 142,150	\$ 164,443	Newry	\$ 1,278,100	\$ 1,478,539
Bethel	1,073,000	1,241,274	Norway	828,150	958,025
Brownfield	350,050	404,947	Otisfield	517,750	598,946
Buckfield	227,000	262,599	Oxford	759,850	879,014
Byron	47,200	54,602	Paris	603,950	698,665
Canton	130,900	151,428	Peru	241,050	278,853
Denmark	590,800	683,452	Porter	229,300	265,260
Dixfield	274,250	317,259	Roxbury	188,650	218,235
Fryeburg	700,400	810,241	Rumford	752,700	870,743
Gilead	53,000	61,312	Stoneham	157,200	181,853
Greenwood	340,950	394,420	Stow	81,650	94,455
Hanover	74,050	85,663	Sumner	131,850	152,527
Hartford	225,300	260,633	Sweden	174,450	201,808
Hebron	167,700	194,000	Upton	42,400	49,049
Hiram	330,950	382,851	Waterford	437,550	506,169
Lincoln Plantation	40,900	47,314	West Paris	161,300	186,596
Lovell	890,900	1,030,616	Woodstock	346,050	400,319
Mexico	167,550	193,826	Unorganized Territory	430,350	497,840
			Total County	<u>\$ 13,189,350</u>	<u>\$ 15,257,776</u>

Status of Reserves and Fund Balances

		<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		Beg Bal	Additions	YTD Used	Curr Bal	Add Request
Reserves						
Dept 10 - EMA	EMA Capital Reserves	\$ 50,000	\$ 7,500	\$ -	\$ 57,500	\$ 7,500
Dept 15 - DA	District Attorney's Capital Reserve	-	-	-	-	-
Dept 20 - A&F	Commissioners' Contingency Reserve	100,000	-	-	100,000	-
Dept 20 - A&F	Admin Capital Reserve	-	-	-	-	20,000
Dept 20 - A&F	Record Preservation	33,688	-	-	33,688	-
Dept 20 - A&F	Legal Reserve	-	100,000	-	100,000	-
Dept 25 - IT	IT Capital Reserve	86,391	40,000	-	126,391	40,000
Dept 40 - B&G	County Facilities Reserve	341,997	75,000	-	416,997	50,000
Dept 60 - RCC	RCC Capital Projects	792,156	-	-	792,156	92,000
Dept 65 - DEED	Deeds Surcharge	75,114	23,991	48,915	50,190	35,000
Dept 65 - DEED	Deeds Capital Reserve	16,000	4,000	-	20,000	4,000
Dept 70 - PRB	Probate Surcharge	54,180	2,986	-	57,166	4,000
Dept 70 - PRB	Probate Capital Reserve	50,427	-	-	50,427	-
Dept 70 - PRB	Court-Appointed Attorney Reserve	2,443	-	-	2,443	-
Dept 75 - SO	Sheriff's Office Capital Reserve	112,242	25,000	-	137,242	25,000
Dept 75 - SO	Police Officer Hiring Reserve	90,000	-	-	90,000	6,000
Dept 80 - AIR	Airport Reserve	266,018	150,000	-	416,018	-
Dept 98 - CTY	Unemployment and Sick Reserve	55,096	-	-	55,096	-
Total Reserves		<u>\$ 2,125,752</u>	<u>\$ 428,477</u>	<u>\$ 48,915</u>	<u>\$ 2,505,314</u>	<u>\$ 283,500</u>
		<u>2024</u>	<u>2024</u>	<u>2024</u>		<u>2025</u>
		Beginning	Projected	Projected		Addition to
		Fund	Surplus	Ending		(Use of)
		Balance	(Deficit)	Fund Balance		Fund Balance
Fund Balances						
General Fund (unassigned fund balance)		\$ 605,668	\$ (344,139)	\$ 261,529		\$ 151,067
Jail Fund		269,923	(118,412)	151,511		-

Status of Reserves and Fund Balances

	<u>2024</u> <u>Beg Bal</u>	<u>2024</u> <u>Additions</u>	<u>2024</u> <u>YTD Used</u>	<u>2024</u> <u>Curr Bal</u>	<u>2025</u> <u>Add Request</u>
Casino Fund	2,699,539	200,000	2,899,539		(600,000)

**Funding Requirements
General Fund and Jail Fund**

		<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual (9/30)</u>	<u>2025 Budget</u>	<u>% Change in Budget</u>
Expenditures						
Dept 10	Emergency Management Agency	\$ 214,549	\$ 257,571	\$ 177,059	\$ 282,924	9.8%
Dept 15	District Attorney's Office	314,766	334,873	269,801	365,530	9.2%
Dept 20	Administration and Finance	691,555	634,054	506,780	865,981	36.6%
Dept 25	Information Technology	346,817	434,990	273,254	555,295	27.7%
Dept 40	Buildings and Grounds	483,127	567,519	363,504	616,072	8.6%
Dept 60	Regional Communications Center	1,021,480	1,295,213	880,369	1,589,419	22.7%
Dept 65	Register of Deeds	310,561	342,159	240,364	308,890	-9.7%
Dept 70	Register of Probate	211,940	288,484	174,626	305,087	5.8%
Dept 75	Sheriff's Office	3,130,698	3,267,178	2,638,920	4,083,831	25.0%
Dept 80	Airport	444,443	265,732	255,853	306,630	15.4%
Dept 98	County-wide	<u>2,772,511</u>	<u>3,311,600</u>	<u>2,118,892</u>	<u>3,803,624</u>	14.9%
	<i>Total General Fund</i>	9,942,447	10,999,373	7,899,422	13,083,283	18.9%
Dept 76	Jail	<u>3,042,418</u>	<u>3,291,276</u>	<u>2,289,850</u>	<u>5,316,893</u>	61.5%
	Total Expenditures	12,984,865	14,290,649	10,189,272	18,400,176	28.8%

**Funding Requirements
General Fund and Jail Fund**

		<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual (9/30)</u>	<u>2025 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	12,000	100,000	100,000	20,000	-80.0%
Dept 25	Information Technology	15,000	40,000	40,000	40,000	0.0%
Dept 40	Buildings and Grounds	100,000	75,000	75,000	50,000	-33.3%
Dept 60	Regional Communications Center	-	-	-	92,000	0.0%
Dept 65	Register of Deeds	(28,265)	4,000	(20,924)	39,000	875.0%
Dept 70	Register of Probate	3,962	4,000	2,986	4,000	0.0%
Dept 75	Sheriff's Office	(99,747)	25,000	25,000	31,000	24.0%
Dept 80	Airport	1,010	150,000	150,000	-	-100.0%
Dept 98	County-wide	-	-	-	-	0.0%
	Total Additions to Reserves	<u>11,460</u>	<u>405,500</u>	<u>379,562</u>	<u>283,500</u>	-30.1%
	Total General Fund Funding Requirements	\$ 9,953,907	\$ 11,404,873	\$ 8,278,984	\$ 13,366,783	17.2%
	Total Jail Fund Funding Requirements	<u>3,042,418</u>	<u>3,291,276</u>	<u>2,289,850</u>	<u>5,316,893</u>	61.5%
	Total Funding Requirements	<u>\$ 12,996,325</u>	<u>\$ 14,696,149</u>	<u>\$ 10,568,834</u>	<u>\$ 18,683,676</u>	27.1%

Funding Sources
General Fund and Jail Fund

		<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>	<u>% Change in</u>
		Actual	Budget	Actual (9/30)	Budget	Budget
GENERAL FUND						
Excise and Other Taxes						
65-6105	Transfer Taxes	\$ 226,555	\$ 200,000	\$ 165,226	\$ 200,000	0.0%
98-6110	Payments in Lieu of Taxes	89,845	70,000	75,248	-	-100.0%
Licenses, Permits, and Fees						
65-6200	Deeds Surcharge Fees	32,502	40,000	23,991	35,000	-12.5%
65-6205	Deeds Recording and Other Fees	406,743	400,000	317,249	400,000	0.0%
70-6210	Probate Surcharge Fees	4,660	4,000	2,986	4,000	0.0%
70-6215	Probate Filing and Other Fees	151,679	140,000	104,763	140,000	0.0%
75-6220	Civil Process Fees	179,643	140,000	125,355	140,000	0.0%
75-6225	Sheriff's Office Other Fees	4,932	3,500	3,783	3,500	0.0%
Intergovernmental						
10-6301	EMA Match	73,601	112,936	32,226	85,327	-24.4%
15-6315	Victim Witness Advocate Grant	9,827	5,000	8,872	5,000	0.0%
15-6380	DA Supervision Fees	12,591	3,000	23,329	15,000	400.0%
20-6385	UT Administration Fee	25,033	26,000	-	26,000	0.0%
75-6320	Operation Stonegarden Grant	-	60,000	-	-	-100.0%
75-6322	Byrne-JAG Grant	7,080	16,000	-	11,266	-29.6%
75-6370	Bethel Patrol Services	403,681	404,250	354,814	573,450	41.9%
75-6371	Dixfield Patrol Services	216,960	294,000	251,056	428,537	45.8%
75-6372	School Resource Officer Services	76,178	126,000	87,960	173,000	37.3%
75-6373	MDEA CID Detail	110,433	125,000	60,735	145,587	16.5%
98-6399	Miscellaneous Intergovernmental	9,868	3,000	240	-	-100.0%

Funding Sources
General Fund and Jail Fund

		<u>2023</u> Actual	<u>2024</u> Budget	<u>2024</u> Actual (9/30)	<u>2025</u> Budget	<u>% Change in</u> <u>Budget</u>
GENERAL FUND						
Charges for Services						
40-6410	Rental of Annexed Properties	\$ 12,300	\$ 3,600	\$ 3,000	\$ 3,600	0.0%
80-6400	Airport Fuel Sales	78,769	90,000	48,914	90,000	0.0%
80-6450	Airport Leases	7,560	12,000	3,100	12,000	0.0%
Other Income						
75-6920	SO Private Donations and Grants	47,400	10,000	531	20,000	100.0%
98-6905	Interest on Investments	31,593	14,000	20,001	20,000	42.9%
98-6921	Wellness Works Grant	1,311	4,000	-	4,000	0.0%
98-6990	Miscellaneous Income	10,856	-	2,863	-	0.0%
Other Items						
99-8000	Transfer in from Casino Fund	800,000	800,000	-	600,000	-25.0%
99-8001	Proceeds from Sale of Assets	83,728	-	-	-	0.0%
XX-XXXX	Use of Surcharge Reserves	71,435	51,700	48,915	1,700	-96.7%
	Total General Fund Funding Sources	3,186,763	3,157,986	1,765,157	3,136,967	-0.7%
JAIL FUND						
Intergovernmental						
JR-6350	State Jail Funding Distribution	257,906	510,000	410,811	250,000	-51.0%
JR-6351	MAT Funding	-	-	96,766	-	0.0%
JR-6355	Judiciary Court Fines and Surcharges	7,238	5,000	71	5,000	0.0%
JR-6326	DOJ Grant	-	-	-	185,000	0.0%
	Total Jail Fund Funding Sources	265,144	515,000	507,648	440,000	-14.6%
	Total Funding Sources	\$ 3,451,907	\$ 3,672,986	\$ 2,272,805	\$ 3,576,967	-2.6%

Emergency Management Agency

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
10-7005	Department Head	\$ 67,769	\$ 78,562	\$ 57,411	\$ 84,261	7.3%
10-7010	Deputy Department Head	55,238	60,550	47,068	67,278	11.1%
10-7020	Full Time Staff	36,732	86,759	59,809	103,085	18.8%
10-7110	Travel and Mileage	1,888	2,500	1,791	2,500	0.0%
10-7115	Meals	90	300	23	300	0.0%
10-7120	Lodging	124	600	1,252	600	0.0%
Services						
10-7210	Telephone	2,433	300	170	1,200	300.0%
10-7211	Cell Phone	2,008	3,000	1,911	3,000	0.0%
10-7232	Planner Services	21,600	-	-	-	
10-7236	Contracted Trainers	400	800	-	800	0.0%
10-7252	Equipment Repairs and Maintenance	-	400	-	400	0.0%
10-7351	Printing and Copying	1,019	600	734	800	33.3%
10-7354	Dues and Subscriptions	50	250	53	250	0.0%
10-7356	Software Licenses and Support	3,580	7,700	1,686	4,900	-36.4%
Commodities						
10-7401	Office Supplies	1,594	2,000	471	2,000	0.0%
10-7408	Disaster Supplies	735	1,400	248	1,400	0.0%
10-7409	Food	396	900	495	1,000	11.1%
10-7415	Training Supplies	-	600	279	600	0.0%
10-7503	Uniforms	156	600	344	800	33.3%
Capital						
10-7640	Buildings and Building Improvements	3,722	-	-	-	
10-7680	Equipment	9,672	7,500	2,052	5,500	-26.7%

Emergency Management Agency

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Other						
10-7800	Communications Team	\$ 1,274	\$ 1,500	\$ 509	\$ 1,500	0.0%
10-7801	County Animal Response Team	-	750	-	750	0.0%
10-7841	Hazard Mitigation Plan	4,069	-	753	-	
10-7999	Miscellaneous Expenditure	-	-	-	-	

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
EMA Capital Reserves	\$ 50,000	\$ 7,500	\$ -	\$ 57,500	\$ 7,500

Departmental Summary

	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 159,739	\$ 225,871	\$ 164,288	\$ 254,624	12.7%
Personnel - Other Personnel Costs	2,102	3,400	3,066	3,400	0.0%
Services	31,090	13,050	4,554	11,350	-13.0%
Commodities	2,881	5,500	1,837	5,800	5.5%
Capital	13,394	7,500	2,052	5,500	-26.7%
Other	5,343	2,250	1,262	2,250	0.0%
<i>Total departmental expenditures</i>	214,549	257,571	177,059	282,924	9.8%
Revenues					
EMA Match	73,601	112,936	32,226	85,327	-24.4%
<i>Total department-related revenues</i>	73,601	112,936	32,226	85,327	-24.4%
Net Departmental Cost	\$ 140,948	\$ 144,635	\$ 144,833	\$ 197,597	36.6%

Emergency Management Agency

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
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District Attorney's Office

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
15-7020	Full Time Staff	\$ 170,161	\$ 176,177	\$ 143,811	\$ 192,189	9.1%
15-7040	Victim Witness Advocate	84,551	84,758	70,498	94,486	11.5%
15-7110	Travel and Mileage	4,431	3,500	446	3,500	0.0%
15-7115	Meals	36	200	242	200	0.0%
15-7120	Lodging	1,598	1,500	411	1,500	0.0%
Services						
15-7211	Cell Phone	4,031	3,000	2,633	4,000	33.3%
15-7234	Restitution Specialist	18,670	20,142	18,670	20,460	1.6%
15-7249	Other Professional Services	-	6,000	-	-	-100.0%
15-7354	Dues	-	500	-	500	0.0%
15-7355	Fees and Registrations	175	500	325	500	0.0%
15-7358	Transcripts	3,044	-	70	1,500	
Commodities						
15-7401	Office Supplies	2,861	2,000	2,498	2,000	0.0%
15-7450	Statutes and Reference Books	8,352	8,000	9,716	8,000	0.0%
Capital						
15-7690	Computers and IT	-	-	2,901	3,000	

District Attorney's Office

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Other						
15-7803	MeDATS / State Electronic Services	\$ 15,241	\$ 16,363	\$ 17,534	\$ 21,797	33.2%
15-7804	District Three Joint Budget	1,558	6,135	-	6,500	5.9%
15-7805	Court Witness Mileage and Fees	57	1,200	46	500	-58.3%
15-7806	Domestic Violence Prosecutor Fee	-	4,898	-	4,898	0.0%

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
DA Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -

Departmental Summary

	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 254,712	\$ 260,935	\$ 214,309	\$ 286,675	9.9%
Personnel - Other Personnel Costs	6,065	5,200	1,099	5,200	0.0%
Services	25,920	30,142	21,698	26,960	-10.6%
Commodities	11,213	10,000	12,214	10,000	0.0%
Capital	-	-	2,901	3,000	0.0%
Other	16,856	28,596	17,580	33,695	17.8%
<i>Total departmental expenditures</i>	314,766	334,873	269,801	365,530	9.2%
Revenues					
Victim Witness Advocate Grant	9,827	5,000	8,872	5,000	0.0%
DA Supervision Fees	12,591	3,000	23,329	15,000	400.0%
<i>Total department-related revenues</i>	22,418	8,000	32,201	20,000	150.0%

District Attorney's Office

<u>Account</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Actual (9/30)</u>	<u>2025 Budget</u>	<u>% Change in Budget</u>
Net Departmental Cost	<u>\$ 292,348</u>	<u>\$ 326,873</u>	<u>\$ 237,600</u>	<u>\$ 345,530</u>	5.7%

Administration and Finance Office

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
20-7001	Commissioner - Chair	\$ 12,946	\$ 14,425	\$ 9,602	\$ 15,616	8.3%
20-7002	Commissioner	11,811	13,140	10,541	14,274	8.6%
20-7003	Commissioner	11,833	13,140	9,602	14,274	8.6%
20-7004	Treasurer	16,738	18,621	13,608	20,004	7.4%
20-7005	Department Head	98,055	117,585	12,836	111,342	-5.3%
20-7020	Full Time Staff	127,180	126,643	133,168	261,071	106.1%
20-7025	Part Time Staff	-	-	14,356	39,000	
20-7100	Stipends	2,000	2,500	-	5,000	100.0%
20-7105	Training and Development	8,991	12,000	983	12,000	0.0%
20-7107	Hiring Costs	1,932	3,000	3,080	4,000	33.3%
20-7110	Travel and Mileage	3,240	5,000	2,277	7,000	40.0%
20-7115	Meals	522	2,000	1,675	3,000	50.0%
20-7120	Lodging	2,737	4,000	1,376	6,000	50.0%
Services						
20-7220	Legal	\$ 125,834	\$ 65,000	\$ 136,653	\$ 150,000	130.8%
20-7221	Auditor	10,560	12,000	9,280	17,000	41.7%
20-7222	Business Services	119,419	120,000	55,010	30,000	-75.0%
20-7231	Labor Relations	46,001	45,000	38,972	45,000	0.0%
20-7235	Shredding Services	908	2,000	1,136	2,000	0.0%
20-7250	Business and Service Contracts	992	14,000	-	28,000	100.0%
20-7252	Equipment Repairs and Maintenance	-	300	-	300	0.0%
20-7350	Advertising	1,284	1,000	205	1,000	0.0%
20-7352	Postage and Freight	15,664	15,000	14,324	17,000	13.3%
20-7353	Bank Service Charges	-	500	-	500	0.0%
20-7354	Dues and Subscriptions	21,439	18,600	18,894	18,600	0.0%
20-7355	Fees and Registrations	600	1,000	2,888	4,000	300.0%
20-7356	Software Licenses and Support	1,158	-	6,955	12,000	
20-7399	Miscellaneous Services	-	2,500	-	2,500	0.0%

Administration and Finance Office

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Commodities						
20-7401	Office Supplies	3,749	4,500	6,766	5,000	11.1%
20-7409	Food	1,856	600	1,478	2,500	316.7%
Capital						
20-7680	Equipment	12,083	-	-	10,000	
Other						
20-7807	Record Preservation	28,212	-	-	5,000	
20-7999	Miscellaneous Expenditures	3,811	-	1,115	3,000	

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Commissioners' Contingency Reserve	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
Admin Capital Reserve	-	-	-	-	20,000
Record Preservation	33,688	-	-	33,688	-
Legal Reserve	-	100,000	-	100,000	-

Administration and Finance Office

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 278,563	\$ 303,554	\$ 203,713	\$ 475,581	56.7%
Personnel - Other Personnel Costs	19,422	28,500	9,391	37,000	29.8%
Services	343,859	296,900	284,317	327,900	10.4%
Commodities	5,605	5,100	8,244	7,500	47.1%
Capital	12,083	-	-	10,000	0.0%
Other	32,023	-	1,115	8,000	0.0%
<i>Total departmental expenditures</i>	691,555	634,054	506,780	865,981	36.6%
Revenues					
UT Administration Fee	25,033	26,000	-	26,000	0.0%
<i>Total department-related revenues</i>	25,033	26,000	-	26,000	0.0%
Net Departmental Cost	\$ 666,522	\$ 608,054	\$ 506,780	\$ 839,981	38.1%

Information Technology

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
25-7005	Department Head	\$ 60,688	\$ 65,944	\$ 56,279	\$ 73,282	11.1%
25-7020	Full Time Staff	48,729	86,342	65,482	87,011	0.8%
25-7105	Training and Development	93	8,000	3,742	8,000	0.0%
Services						
25-7211	Mobile Connectivity	-	-	10,511	25,000	
25-7212	Internet	28,124	33,600	31,269	40,000	19.0%
25-7213	Website	962	1,600	1,186	2,000	25.0%
25-7249	Other Professional Services	66,320	62,400	7,759	86,927	39.3%
25-7356	Software Licenses and Support	92,798	125,104	34,332	155,275	24.1%
Commodities						
25-7400	General Supplies	482	1,600	335	2,000	25.0%
25-7507	IT Hardware	7,682	8,000	9,743	10,000	25.0%
Capital						
25-7690	Computers and IT	40,939	42,400	52,616	65,800	55.2%

Information Technology

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
IT Capital Reserve	\$ 86,391	\$ 40,000	\$ -	\$ 126,391	\$ 40,000
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 109,417	\$ 152,286	\$ 121,761	\$ 160,293	5.3%
Personnel - Other Personnel Costs	93	8,000	3,742	8,000	0.0%
Services	188,204	222,704	85,057	309,202	38.8%
Commodities	8,164	9,600	10,078	12,000	25.0%
Capital	40,939	42,400	52,616	65,800	55.2%
<i>Total departmental expenditures</i>	346,817	434,990	273,254	555,295	27.7%
Revenues					
N/A	-	-	-	-	0.0%
<i>Total department-related revenues</i>	-	-	-	-	0.0%
Net Departmental Cost	\$ 346,817	\$ 434,990	\$ 273,254	\$ 555,295	27.7%

Buildings and Grounds

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
40-7005	Department Head	\$ 53,767	\$ 48,138	\$ 43,999	\$ 51,434	6.8%
40-7020	Full Time Staff	61,010	80,381	48,442	86,638	7.8%
Services						
40-7200	Heat	39,397	45,000	24,319	45,000	0.0%
40-7201	Electricity	78,862	68,000	37,971	68,000	0.0%
40-7202	Water	5,804	7,500	4,411	7,500	0.0%
40-7203	Sewer	3,747	4,200	3,190	4,200	0.0%
40-7210	Telephone	69,027	47,700	30,777	47,700	0.0%
40-7211	Cell Phone	8,566	-	18,451	-	
40-7227	Waste Collection and Removal	2,116	4,000	2,663	4,000	0.0%
40-7252	Equipment Repairs and Maintenance	4,976	5,000	14,644	10,000	100.0%
40-7253	Building Repairs and Maintenance	9,860	35,000	50,443	50,000	42.9%
40-7254	Grounds Upkeep and Snow Removal	30,546	60,000	26,503	60,000	0.0%
40-7255	Pest Control	1,099	1,100	1,087	1,100	0.0%
40-7257	Vehicle Repairs and Maintenance	1,212	1,500	1,014	1,500	0.0%
40-7355	Fees and Registrations	1,050	3,500	351	3,500	0.0%
Commodities						
40-7401	Office Supplies	\$ 74	\$ 2,000	\$ 33	\$ 2,000	0.0%
40-7402	Cleaning Supplies	15,266	13,500	10,041	13,500	0.0%
40-7403	Maintenance Supplies	4,746	6,000	3,982	6,000	0.0%
40-7501	Tools	370	5,500	443	5,500	0.0%
40-7503	Uniforms	2,670	3,000	2,596	3,000	0.0%
40-7550	Gas and Oil	3,765	1,000	176	1,000	0.0%

Buildings and Grounds

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Capital					
40-7640 Buildings and Building Improvements	7,127	112,000	10,869	112,000	0.0%
40-7680 Equipment	-	-	-	-	
Other					
40-7811 Rumford Court Maintenance	14,000	-	-	-	
40-7812 Annexed Property Maintenance	20,491	6,000	27,099	25,000	316.7%
40-7900 Debt Service Principal	38,033	-	-	-	
40-7901 Debt Service Interest	542	-	-	-	
40-7980 Property Taxes	5,004	7,500	-	7,500	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
County Facilities Reserve	\$ 341,997	\$ 75,000	\$ -	\$ 416,997	\$ 50,000

Buildings and Grounds

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 114,777	\$ 128,519	\$ 92,441	\$ 138,072	7.4%
Services	256,262	282,500	215,824	302,500	7.1%
Commodities	26,891	31,000	17,271	31,000	0.0%
Capital	7,127	112,000	10,869	112,000	0.0%
Other	78,070	13,500	27,099	32,500	140.7%
<i>Total departmental expenditures</i>	483,127	567,519	363,504	616,072	8.6%
Revenues					
Rental of Annexed Properties	12,300	3,600	3,000	3,600	0.0%
<i>Total department-related revenues</i>	12,300	3,600	3,000	3,600	0.0%
Net Departmental Cost	\$ 470,827	\$ 563,919	\$ 360,504	\$ 612,472	8.6%

Regional Communications Center

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
60-7005	Department Head	\$ 71,100	\$ 79,290	\$ 57,943	\$ 85,030	7.2%
60-7010	Deputy Department Head	61,933	69,742	51,519	75,261	7.9%
60-7020	Full Time Staff	774,817	922,808	561,801	1,122,798	21.7%
60-7025	Part Time Staff	10,481	27,845	64,601	51,480	84.9%
60-7105	Training and Development	5,173	8,000	6,312	8,400	5.0%
60-7110	Travel and Mileage	2,340	5,400	3,685	5,400	0.0%
60-7115	Meals	1,895	1,850	1,213	2,000	8.1%
60-7120	Lodging	-	1,500	-	1,500	0.0%
Services						
60-7211	Cell Phone	1,717	5,150	1,996	5,150	0.0%
60-7216	Telecom Circuits	120	1,488	1,490	2,000	34.4%
60-7250	Equipment Rentals and Leases	26,925	106,748	33,064	145,000	35.8%
60-7252	Equipment Repairs and Maintenance	31,405	38,500	47,423	52,000	35.1%
60-7253	Building Repairs and Maintenance	2,907	600	-	600	0.0%
60-7354	Dues and Subscriptions	1,115	1,400	200	1,400	0.0%
60-7355	Fees and Registrations	3,159	1,000	1,399	2,000	100.0%
60-7356	Software Licenses and Support	8,733	9,492	26,643	15,000	58.0%
Commodities						
60-7401	Office Supplies	2,184	5,500	2,274	5,500	0.0%
60-7550	Gas and Oil	-	200	-	200	0.0%
Capital						
60-7680	Equipment	6,771	8,700	3,443	8,700	0.0%
60-7813	Communication Study	8,705	-	15,363	-	

Regional Communications Center

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
RCC Capital Projects	\$ 792,156	\$ -	\$ -	\$ 792,156	\$ 92,000
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 918,331	\$ 1,099,685	\$ 735,864	\$ 1,334,569	21.4%
Personnel - Other Personnel Costs	9,408	16,750	11,210	17,300	3.3%
Services	76,081	164,378	112,215	223,150	35.8%
Commodities	2,184	5,700	2,274	5,700	0.0%
Capital	15,476	8,700	18,806	8,700	0.0%
<i>Total departmental expenditures</i>	1,021,480	1,295,213	880,369	1,589,419	22.7%
Revenues					
N/A	-	-	-	-	0.0%
<i>Total department-related revenues</i>	-	-	-	-	0.0%
Net Departmental Cost	\$ 1,021,480	\$ 1,295,213	\$ 880,369	\$ 1,589,419	22.7%

Register of Deeds

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
65-7000	Elected Officials	\$ 57,454	\$ 67,746	\$ 49,507	\$ 72,966	7.7%
65-7010	Deputy Department Head	40,012	47,156	36,294	51,636	9.5%
65-7020	Full Time Staff	42,293	46,829	34,267	50,833	8.6%
65-7025	Part Time Staff	24,503	31,028	17,770	34,055	9.8%
65-7110	Travel and Mileage	1,353	1,550	510	1,550	0.0%
65-7115	Meals	322	450	380	450	0.0%
65-7120	Lodging	453	1,500	986	1,500	0.0%
Services						
65-7354	Dues and Subscriptions	260	400	310	400	0.0%
65-7355	Fees and Registrations	-	500	150	500	0.0%
65-7356	Software Licenses and Support	65,040	85,000	47,596	85,000	0.0%
Commodities						
65-7401	Office Supplies	566	2,000	528	2,000	0.0%
Capital						
65-7680	Equipment	7,955	8,000	3,151	8,000	0.0%
Other						
65-7807	Record Preservation	70,350	50,000	48,915	-	-100.0%

Register of Deeds

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Deeds Surcharge	\$ 75,114	\$ 23,991	\$ 48,915	\$ 50,190	\$ -
Deeds Capital Reserve	16,000	4,000	-	20,000	4,000
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 164,262	\$ 192,759	\$ 137,838	\$ 209,490	8.7%
Personnel - Other Personnel Costs	2,128	3,500	1,876	3,500	0.0%
Services	65,300	85,900	48,056	85,900	0.0%
Commodities	566	2,000	528	2,000	0.0%
Capital	7,955	8,000	3,151	8,000	0.0%
Other	70,350	50,000	48,915	-	-100.0%
<i>Total departmental expenditures</i>	310,561	342,159	240,364	308,890	-9.7%
Revenues					
Transfer Taxes	226,555	200,000	165,226	200,000	0.0%
Deeds Surcharge Fees	32,502	40,000	23,991	35,000	-12.5%
Deeds Recording and Other Fees	406,743	400,000	317,249	400,000	0.0%
<i>Total department-related revenues</i>	665,800	640,000	506,466	635,000	-0.8%
Net Departmental Cost (Income)	\$ (355,239)	\$ (297,841)	\$ (266,102)	\$ (326,110)	9.5%

Register of Probate

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
70-7000	Elected Officials	\$ 57,454	\$ 67,725	\$ 49,491	\$ 72,946	7.7%
70-7006	Probate Judge	34,882	38,802	28,355	41,631	7.3%
70-7010	Deputy Department Head	46,904	49,650	38,916	53,870	8.5%
70-7020	Full Time Staff	34,664	76,167	28,814	79,789	4.8%
70-7110	Travel and Mileage	564	400	34	400	0.0%
70-7115	Meals	36	1,000	729	1,500	50.0%
70-7120	Lodging	387	2,400	847	2,400	0.0%
Services						
70-7229	Court Appointed Attorney	13,645	20,000	11,640	20,000	0.0%
70-7340	General Liability Insurance	-	140	-	145	3.6%
70-7354	Dues and Subscriptions	656	1,000	275	1,000	0.0%
70-7355	Fees and Registrations	342	900	175	900	0.0%
70-7356	Software Licenses and Support	-	-	1,335	1,500	
70-7359	Legal Notices	8,571	9,000	5,298	9,000	0.0%
Commodities						
70-7401	Office Supplies	1,597	2,000	3,252	2,000	0.0%
70-7450	Statutes and Reference Books	-	2,500	1,959	2,500	0.0%
Capital						
70-7680	Equipment	8,103	12,000	-	12,000	0.0%
Other						
70-7807	Record Preservation	1,085	1,700	-	1,700	0.0%
70-7840	Icon E-filing	3,050	3,100	3,506	3,506	13.1%

Register of Probate

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Reserve Account Details					
Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Probate Surcharge	\$ 54,180	\$ 2,986	\$ -	\$ 57,166	\$ -
Probate Capital Reserve	50,427	-	-	50,427	-
Court-Appointed Attorney Reserve	2,443	-	-	2,443	-
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 173,904	\$ 232,344	\$ 145,576	\$ 248,236	6.8%
Personnel - Other Personnel Costs	987	3,800	1,610	4,300	13.2%
Services	23,214	31,040	18,723	32,545	4.8%
Commodities	1,597	4,500	5,211	4,500	0.0%
Capital	8,103	12,000	-	12,000	0.0%
Other	4,135	4,800	3,506	3,506	-27.0%
<i>Total departmental expenditures</i>	211,940	288,484	174,626	305,087	5.8%
Revenues					
Probate Surcharge Fees	4,660	4,000	2,986	4,000	0.0%
Probate Filing and Other Fees	151,679	140,000	104,763	140,000	0.0%
<i>Total department-related revenues</i>	156,339	144,000	107,749	144,000	0.0%
Net Departmental Cost	\$ 55,601	\$ 144,484	\$ 66,877	\$ 161,087	11.5%

Sheriff's Office

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Personnel						
75-7000	Elected Officials	\$ 88,124	\$ 104,108	\$ 78,579	\$ 111,129	6.7%
75-7010	Deputy Department Head	83,374	176,876	108,628	200,681	13.5%
75-7041	Detectives	222,185	317,102	174,612	320,251	1.0%
75-7042	Deputies	1,666,246	1,661,556	1,390,386	2,105,796	26.7%
75-7043	School Resource Officers	87,600	85,800	57,837	63,877	-25.6%
75-7044	Administrative Staff	89,012	102,016	73,940	109,871	7.7%
75-7105	Training and Development	3,277	19,000	8,267	25,000	31.6%
75-7106	Maine Criminal Justice Academy	1,696	43,000	52,834	48,000	11.6%
75-7107	Hiring Costs	3,578	-	3,375	5,000	
75-7110	Travel and Mileage	1,896	1,950	1,060	2,150	10.3%
75-7111	Travel and Mileage - SROs	5,674	13,500	1,126	-	-100.0%
75-7115	Meals	541	750	639	1,500	100.0%
75-7120	Lodging	-	3,000	1,605	7,000	133.3%
Services						
75-7220	Legal	6,128	-	-	10,000	
75-7238	Employee Testing Services	2,700	8,750	-	8,750	0.0%
75-7240	K-9 Costs - Jonas	33,346	10,000	10,098	10,000	0.0%
75-7241	K-9 Costs - Dog 2	-	-	-	10,000	
75-7249	Other Professional Services	3,000	10,000	-	10,000	0.0%
75-7250	Equipment Rentals and Leases	228	400	-	400	0.0%
75-7251	Facilities Rentals and Leases	14,064	21,200	15,924	22,260	5.0%
75-7252	Equipment Repairs and Maintenance	6,759	8,000	455	12,000	50.0%
75-7256	Uniform Laundering	-	250	-	500	100.0%
75-7257	Vehicle Repairs and Maintenance	99,411	75,000	102,795	95,000	26.7%
75-7352	Postage and Freight	-	200	-	400	100.0%
75-7354	Dues and Subscriptions	1,355	2,000	1,900	2,500	25.0%
75-7355	Fees and Registrations	30	4,000	-	4,000	0.0%
75-7356	Software Licenses and Support	-	-	249	300	

Sheriff's Office

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Commodities						
75-7400	General Supplies	\$ 108	\$ 5,000	-	\$ 6,000	20.0%
75-7401	Office Supplies	4,638	8,000	5,416	9,000	12.5%
75-7415	Training Supplies	14,956	15,000	14,365	18,000	20.0%
75-7416	Investigative Supplies	3,578	4,000	4,403	6,000	50.0%
75-7450	Statutes and Reference Books	3,005	4,000	-	5,000	25.0%
75-7502	Radios	9,900	10,000	7,394	16,000	60.0%
75-7503	Uniforms	32,025	34,000	32,594	49,000	44.1%
75-7505	Body Armor and Tasers	19,196	12,320	21,484	15,000	21.8%
75-7506	Body Cameras	12,619	12,600	-	21,000	66.7%
75-7508	Uniforms and Equipment - SROs	-	4,500	374	4,500	0.0%
75-7550	Gas and Oil	151,763	175,000	135,304	190,000	8.6%
Capital						
75-7680	Equipment	9,603	55,000	9,485	81,400	48.0%
75-7681	Equipment - Byrne-JAG	15,938	16,000	20,887	11,266	-29.6%
75-7700	Vehicles	428,436	235,000	299,982	455,000	93.6%
Other						
75-7809	Civil Process Refunds	363	300	41	300	0.0%
75-7810	Youth Services	4,346	8,000	2,882	10,000	25.0%

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Sheriff's Office Capital Reserve	\$ 112,242	\$ 25,000	\$ -	\$ 137,242	\$ 25,000
Police Officer Hiring Reserve	90,000	-	-	90,000	6,000

Sheriff's Office

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 2,236,541	\$ 2,447,458	\$ 1,883,982	\$ 2,911,605	19.0%
Personnel - Other Personnel Costs	16,662	81,200	68,906	88,650	9.2%
Services	167,021	139,800	131,421	186,110	33.1%
Commodities	251,788	284,420	221,334	339,500	19.4%
Capital	453,977	306,000	330,354	547,666	79.0%
Other	4,709	8,300	2,923	10,300	24.1%
<i>Total departmental expenditures</i>	<u>3,130,698</u>	<u>3,267,178</u>	<u>2,638,920</u>	<u>4,083,831</u>	25.0%
Revenues					
Civil Process Fees	179,643	140,000	125,355	140,000	0.0%
Sheriff's Office Other Fees	4,932	3,500	3,783	3,500	0.0%
Operation Stonegarden Grant	-	60,000	-	-	-100.0%
Byrne-JAG Grant	7,080	16,000	-	11,266	-29.6%
Bethel Patrol Services	403,681	404,250	354,814	573,450	41.9%
Dixfield Patrol Services	216,960	294,000	251,056	428,537	45.8%
School Resource Officer Services	76,178	126,000	87,960	173,000	37.3%
MDEA CID Detail	110,433	125,000	60,735	145,587	16.5%
SO Private Donations and Grants	47,400	10,000	531	20,000	100.0%
<i>Total department-related revenues</i>	<u>1,046,307</u>	<u>1,178,750</u>	<u>884,234</u>	<u>1,495,340</u>	26.9%
Net Departmental Cost	<u>\$ 2,084,391</u>	<u>\$ 2,088,428</u>	<u>\$ 1,754,686</u>	<u>\$ 2,588,491</u>	23.9%

Airport

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Personnel						
80-7020	Full Time Staff	\$ 19,395	\$ 25,132	\$ 23,954	\$ 30,030	19.5%
Services						
80-7201	Electricity	19,202	18,500	13,243	19,500	5.4%
80-7202	Water	232	1,600	296	1,600	0.0%
80-7253	Building Repairs and Maintenance	13,251	20,000	7,116	20,000	0.0%
80-7254	Grounds Upkeep and Snow Removal	69,055	80,000	58,458	80,000	0.0%
80-7340	General Liability Insurance	4,215	4,500	-	4,500	0.0%
80-7355	Fees and Registrations	550	1,000	-	1,000	0.0%
80-7398	Business Promotion	-	-	-	4,000	
80-7399	Miscellaneous Services	-	-	-	1,000	
Commodities						
80-7551	Aviation Fuel	85,182	90,000	38,190	95,000	5.6%
Capital						
80-7640	Building and Buildings Improv	110,044	-	112,469	25,000	
80-7680	Equipment	41,127	10,000	2,127	10,000	0.0%
80-7720	Infrastructure	82,190	15,000	-	15,000	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Airport Reserve	\$ 266,018	\$ 150,000	\$ -	\$ 416,018	\$ -

Airport

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 19,395	\$ 25,132	\$ 23,954	\$ 30,030	19.5%
Personnel - Other Personnel Costs	-	-	-	-	0.0%
Services	106,505	125,600	79,113	131,600	4.8%
Commodities	85,182	90,000	38,190	95,000	5.6%
Capital	<u>233,361</u>	<u>25,000</u>	<u>114,596</u>	<u>50,000</u>	100.0%
<i>Total departmental expenditures</i>	444,443	265,732	255,853	306,630	15.4%
Revenues					
Airport Fuel Sales	78,769	90,000	48,914	90,000	0.0%
Airport Leases	<u>7,560</u>	<u>12,000</u>	<u>3,100</u>	<u>12,000</u>	0.0%
<i>Total department-related revenues</i>	<u>86,329</u>	<u>102,000</u>	<u>52,014</u>	<u>102,000</u>	0.0%
Net Departmental Cost	<u>\$ 358,114</u>	<u>\$ 163,732</u>	<u>\$ 203,839</u>	<u>\$ 204,630</u>	25.0%

County-Wide

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Personnel						
98-7050	Payroll Taxes	\$ 343,886	\$ 391,000	\$ 282,641	\$ 411,000	5.1%
98-7051	Paid Family and Medical Leave	-	-	-	31,000	
98-7055	Health Insurance	1,452,216	1,583,000	1,049,855	1,816,000	14.7%
98-7057	Wellness Works	628	4,000	1,691	4,000	0.0%
98-7065	Unemployment	-	-	-	-	
98-7070	Workers Comp	74,330	161,500	56,438	185,824	15.1%
98-7075	MainePERS Contributions	429,173	498,000	365,864	659,000	32.3%
98-7076	457 Plan Contributions	5,790	5,000	5,611	8,000	60.0%
98-7095	Cash in Lieu of Benefits	62,125	63,000	58,260	47,000	-25.4%
98-7099	Undesignated Wages	-	225,000	-	240,000	6.7%
Services						
98-7344	Risk Pool Insurance	62,130	65,300	74,734	80,000	22.5%
Other						
98-7850	Androscoggin River Watershed Council	10,375	12,500	6,000	13,500	8.0%
98-7852	Children's Advocacy Center	15,000	15,000	11,250	15,000	0.0%
98-7853	Community Concepts Finance Corporation	112,000	112,000	84,000	112,000	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	32,200	32,200	24,150	37,200	15.5%
98-7858	Western Maine Transportation Services	-	14,000	14,000	16,000	14.3%
98-7859	Western Foothills Land Trust	4,000	3,000	3,000	3,000	0.0%
98-7861	Responsible Pet Care	-	2,000	2,000	-	-100.0%
98-7990	Contingencies	68,558	25,000	4,323	25,000	0.0%

Departmental Reserve Account Details

Reserve Fund Name	2024 Beg Bal	2024 Additions	2024 YTD Used	2024 Curr Bal	2025 Add Request
Unemployment and Sick Reserve	\$ 55,096	\$ -	\$ -	\$ 55,096	\$ -

County-Wide

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
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County-Wide

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Personnel - Other Personnel Costs	2,368,148	2,930,500	1,820,360	3,401,824	16.1%
Services	62,130	65,300	74,734	80,000	22.5%
Commodities	-	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Other	<u>342,233</u>	<u>315,800</u>	<u>223,798</u>	<u>321,800</u>	1.9%
<i>Total departmental expenditures</i>	2,772,511	3,311,600	2,118,892	3,803,624	14.9%
Revenues and Other Sources					
Payments in Lieu of Taxes	89,845	70,000	75,248	-	-100.0%
Interest on Investments	31,593	14,000	20,001	20,000	42.9%
Wellness Works Grant	1,311	4,000	-	4,000	0.0%
Miscellaneous Income	10,856	-	2,863	-	0.0%
Transfer in from Casino Fund	800,000	800,000	-	600,000	-25.0%
Proceeds from Sale of Assets	83,728	-	-	-	0.0%
Use of Sucharge Reserves	<u>71,435</u>	<u>51,700</u>	<u>48,915</u>	<u>1,700</u>	-96.7%
<i>Total department-related revenues</i>	<u>1,088,768</u>	<u>939,700</u>	<u>147,027</u>	<u>625,700</u>	-33.4%
Net Departmental Cost	<u>\$ 1,683,743</u>	<u>\$ 2,371,900</u>	<u>\$ 1,971,865</u>	<u>\$ 3,177,924</u>	34.0%

Jail

Account		2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Personnel						
JX-7005	Department Head	\$ 80,381	\$ 92,828	\$ 68,193	\$ 99,450	7.1%
JX-7010	Deputy Department Head	70,554	80,285	58,773	86,346	7.5%
JX-7020	Full Time Staff	1,127,526	1,190,142	906,226	1,358,635	14.2%
JX-7025	Part Time Staff	27,512	10,468	25,045	22,360	113.6%
JX-7046	Custodians	25,346	32,129	24,699	34,518	7.4%
JX-7050	Payroll Taxes	97,308	105,087	80,553	111,566	6.2%
JX-7051	Paid Family and Medical Leave	-	-	-	7,831	
JX-7055	Health Insurance	312,175	307,129	237,744	410,521	33.7%
JX-7070	Workers Comp	49,987	-	39,687	47,004	
JX-7075	MainePERS Contributions	120,716	112,283	107,981	192,737	71.7%
JX-7095	Cash in Lieu of Benefits	22,100	31,600	-	24,800	-21.5%
JX-7105	Training and Development	1,813	10,000	2,534	10,000	0.0%
JX-7107	Hiring Costs	214	2,000	-	3,000	50.0%
JX-7110	Travel and Mileage	-	1,000	-	1,000	0.0%
JX-7115	Meals	29	625	474	625	0.0%

Jail

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Services					
JX-7200 Heat	\$ 25,360	\$ 40,000	\$ 13,311	\$ 40,000	0.0%
JX-7201 Electricity	14,920	17,000	5,527	20,000	17.6%
JX-7202 Water	4,619	5,000	2,129	5,000	0.0%
JX-7203 Sewer	12,249	12,000	6,182	14,000	16.7%
JX-7210 Telephone	7,334	5,300	3,075	6,000	13.2%
JX-7220 Legal	13,338	6,500	5,167	15,000	130.8%
JX-7221 Auditor	2,640	2,400	2,320	4,500	87.5%
JX-7222 Business Services	11,050	13,000	5,049	3,500	-73.1%
JX-7225 IT Support	77,067	109,000	30,324	123,000	12.8%
JX-7227 Waste Collection and Removal	1,873	4,000	2,663	4,000	0.0%
JX-7228 Board of Prisoners	5,270	25,000	151,178	1,250,000	4900.0%
JX-7230 Inmate Medical and Dental Care	496,380	500,000	251,915	650,000	30.0%
JX-7233 Pretrial Services	88,714	90,000	68,419	92,000	2.2%
JX-7239 Inmate Programs and Services	2,033	10,000	-	10,000	0.0%
JX-7252 Equipment Repairs and Maintenance	8,509	6,000	-	6,000	0.0%
JX-7253 Building Repairs and Maintenance	6,363	25,000	175	20,000	-20.0%
JX-7254 Grounds Upkeep and Snow Removal	4,878	6,000	4,807	6,500	8.3%
JX-7255 Pest Control	1,115	1,800	1,181	1,800	0.0%
JX-7257 Vehicle Repairs and Maintenance	2,508	10,000	2,330	10,000	0.0%
JX-7343 Property Insurance	48,999	55,000	49,823	55,000	0.0%
JX-7354 Dues and Subscriptions	-	-	55	-	

Jail

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget	
Commodities						
JX-7400	General Supplies	\$ 11,409	\$ 8,000	\$ 4,471	\$ 5,000	-37.5%
JX-7401	Office Supplies	2,051	1,200	2,655	1,200	0.0%
JX-7402	Cleaning Supplies	2,159	3,000	222	3,000	0.0%
JX-7403	Maintenance Supplies	943	1,500	523	1,500	0.0%
JX-7407	Bedding	871	5,000	15	7,000	40.0%
JX-7409	Food	224,101	256,000	102,637	300,000	17.2%
JX-7410	Locks	418	1,500	-	1,500	0.0%
JX-7502	Radios	500	500	-	1,000	100.0%
JX-7503	Uniforms	7,663	14,000	6,668	15,000	7.1%
JX-7550	Gas and Oil	4,216	15,000	11,143	10,000	-33.3%
Capital						
JX-7640	Buildings and Building Improvements	12,807	30,000	-	10,000	-66.7%
JX-7680	Equipment	4,400	20,000	2,877	185,000	825.0%
JX-7690	Computers and IT	-	5,000	-	5,000	0.0%
JX-7700	Vehicles	-	12,000	1,100	25,000	108.3%

Jail

Account	2023 Actual	2024 Budget	2024 Actual (9/30)	2025 Budget	% Change in Budget
Departmental Summary					
	2022 Actual	2023 Budget	2023 Actual (9/30)	2024 Budget	% Change in Budget
Expenditures					
Personnel - Salaries and Wages	\$ 1,331,319	\$ 1,405,852	\$ 1,082,936	\$ 1,601,309	13.9%
Personnel - Other Personnel Costs	604,342	569,724	468,973	809,084	42.0%
Services	835,219	943,000	605,630	2,336,300	147.8%
Commodities	254,331	305,700	128,334	345,200	12.9%
Capital	17,207	67,000	3,977	225,000	235.8%
<i>Total departmental expenditures</i>	<u>3,042,418</u>	<u>3,291,276</u>	<u>2,289,850</u>	<u>5,316,893</u>	61.5%
Revenues and Other Sources					
State Jail Funding Distribution	257,906	510,000	410,811	250,000	-51.0%
MAT Funding	-	-	96,766	-	0.0%
Judiciary Court Fines and Surcharges	7,238	5,000	71	5,000	0.0%
DOJ Grant	-	-	-	185,000	0.0%
<i>Total department-related revenues</i>	<u>265,144</u>	<u>515,000</u>	<u>507,648</u>	<u>440,000</u>	-14.6%
Net Departmental Cost	<u>\$ 2,777,274</u>	<u>\$ 2,776,276</u>	<u>\$ 1,782,202</u>	<u>\$ 4,876,893</u>	75.7%