Washington County

Washington County Budget Summary

11/12/2026- DRAFT Budget for BAC

Expenditures	2025	2026	2027	Variance $ Change	Variance % Change
Departments	11,548,899.00	13,215,719.00	15,550,747.14	2,335,028.14	17.67%
Reserves	100,000.00	111,000.00	110,000.00	-1,000.00	-0.90%
Contingencies	0.00	100,000.00	100,000.00	0.00	0.00%
	11,648,899.00	13,426,719.00	15,760,747.14	2,334,028.14	17.38%

Revenues	2025	2026	2027	Variance Change $	Variance Change %
Departments	1,608,706.00	1,854,121.00	2,082,929.32	228,808.32	12.34%
	1,608,706.00	1,854,121.00	2,082,929.32	228,808.32	12.34%

Amount to be raised by taxation	2025	2026	2027	Variance Change $	Variance Change %
Expenditures minus revenues	10,040,193.00	11,572,598.00	13,677,817.82	2,105,219.82	18.19%
Overlay	50,200.97	231,451.96	273,496.34		
	10,090,393.97	11,804,049.96	13,951,314.16		

* Set by commissioners after budget is approved		
	0.50%	68,389.09
	1.00%	136,778.18
	1.50%	205,167.27
	2.00%	273,556.36

Washington County

Washington County Budget
Expenditures by Department

11/12/2026- DRAFT Budget for BAC

Department - Expenditures	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Request	2027 Approved	2027 Request vs 2026 Budget $ Change	2027 Request vs 2026 Budget % Change
Dept 602 EMA	137,553.00	131,577.49	139,304.00	85,302.45	147,838.00		8,534.00	6.13%
Dept 603 District Attorney	396,039.00	365,881.88	386,158.00	242,496.73	445,191.00		59,033.00	15.29%
Dept 604 County Admin	283,314.00	303,755.08	275,320.00	261,018.37	340,058.00		64,738.00	23.51%
Dept 605 County Finance	166,098.00	155,185.89	327,424.00	175,837.65	427,360.00		99,936.00	30.52%
Dept 606 County Buildings	360,232.00	421,631.40	543,700.00	237,297.75	719,164.48		175,464.48	32.27%
Dept 607 RCC	1,276,830.00	1,237,031.11	1,363,932.00	879,549.65	1,435,714.00		71,782.00	5.26%
Dept 609 Registry of Deeds	227,273.00	219,444.57	232,974.00	157,675.50	243,633.00		10,659.00	4.58%
Dept 610 Probate Court	277,982.00	259,636.71	241,249.00	156,627.47	262,908.00		21,659.00	8.98%
Dept 611 Sheriff's Depart	2,324,141.00	2,397,867.71	2,635,369.00	1,861,586.45	3,227,317.00		591,948.00	22.46%
Dept 612 IT	0.00	0.00	221,800.00	106,064.70	461,000.00		239,200.00	107.84%
Dept 614 Gov't Third Party	44,500.00	44,500.00	0.00	0.00	14,000.00		14,000.00	0.00%
Dept 618 Third Party Req	16,500.00	10,000.00	0.00	0.00	3,667.00		3,667.00	0.00%
Dept 619 Insurance	0.00	158,139.13	305,000.00	183,920.96	384,000.00		79,000.00	25.90%
Dept 620 Employee Ben	3,385,279.00	2,274,532.83	2,385,882.00	1,710,055.49	3,979,000.00		1,593,118.00	66.77%
Dept 622 Debt Service	75,000.00	0.00	150,000.00	150,000.00	150,000.00		0.00	0.00%
Dept 699 County Jail	2,578,158.00	3,862,164.23	4,007,607.00	2,532,210.03	3,077,000.34		-930,606.66	-23.22%
Dept 750 Litigation	0.00	0.00	0.00	0.00	0.00		0.00	0.00%
Dept 800 Court	0.00	129,720.95	0.00	68,162.68	232,896.32		232,896.32	100.00%
SUB-TOTALS	11,548,899.00	11,971,068.98	13,215,719.00	8,807,805.88	15,550,747.14		2,335,028.14	17.67%
Dept 660 Capital Reserves	100,000.00	71,410.35	111,000.00	7,056.00	110,000.00		-1,000.00	-0.90%
Dept 662 Contingency	0.00	0.00	100,000.00	96,204.70	100,000.00		0.00	0.00%
TOTALS	11,648,899.00	12,042,479.33	13,426,719.00	8,911,066.58	15,760,747.14		2,334,028.14	17.38%

Washington County

Washington County Budget
Revenues by Department

11/12/2026- DRAFT Budget for BAC

Department - Revenues	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Initial	2027 Approved	2027 Request vs 2026 Budget $ Change	2027 Request vs 2026 Budget % Change
Dept: 602 EMA	69,777.00	165,187.04	59,777.00	5,004.33	61,971.00		2,194.00	3.67%
Dept: 603 District Attorney	60,500.00	78,921.21	65,500.00	48,428.11	87,000.00		21,500.00	32.82%
Dept: 604 County Admin	22,400.00	22,566.21	34,800.00	33,670.74	87,800.00		53,000.00	152.30%
Dept: 605 County Finance	50,000.00	6,351.72	6,000.00	175.62	70,000.00		64,000.00	100.00%
Dept: 606 County Buildings	72,031.00	217,392.55	80,735.00	0.00	0.00		-80,735.00	-100.00%
Dept: 607 RCC	0.00	0.00	0.00	0.00	16,628.00		16,628.00	100.00%
Dept: 609 Registry of Deeds	350,000.00	405,853.49	355,000.00	292,468.45	385,000.00		30,000.00	8.45%
Dept: 610 Probate Court	72,500.00	94,163.63	72,500.00	42,761.22	71,500.00		-1,000.00	-1.38%
Dept: 611 Sheriff's Department	302,608.00	403,389.14	309,468.00	295,589.13	327,757.00		18,289.00	5.91%
Dept: 619 Insurance	13,086.00	4,596.00	13,052.00	0.00	14,361.00		1,309.00	10.03%
Dept: 620 Employee Benefits	101,519.00	0.00	106,582.00	0.00	129,716.00		23,134.00	21.71%
Dept: 622 Debt Service	0.00	3,503,341.20	0.00	2,925,209.32	0.00		0.00	0.00%
Dept: 699 County Jail	494,285.00	637,193.75	750,707.00	399,581.71	598,300.00		-152,407.00	-20.30%
Dept: 800 Court	0.00	0.00	0.00	169,646.24	232,896.32		232,896.32	100.00%
	1,608,706.00	5,538,955.94	1,854,121.00	4,212,534.87	2,082,929.32		228,808.32	12.34%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency							
3100 Wages	108,063.00	108,063.32	109,624.00	91,862.16	115,128.00	5,504.00	5.02%
4004 IT Services Contract	15,000.00	12,600.00	15,000.00	9,815.94	15,000.00	0.00	.00%
4006 Website Maintenance ~moved to IT	500.00	0.00	500.00	389.70	0.00	-500.00	-100.00%
4105 Auto mileage	300.00	0.00	300.00	52.50	300.00	0.00	.00%
4110 Meals	500.00	360.00	500.00	0.00	500.00	0.00	.00%
4115 Lodging	1,500.00	253.29	1,500.00	0.00	1,500.00	0.00	.00%
4205 Gas/oil/grease vehicles	2,500.00	1,472.32	2,500.00	1,113.86	2,500.00	0.00	.00%
4210 Vehicle Mnt	500.00	2,102.00	500.00	0.00	3,000.00	2,500.00	500.00%
4314 Internet Expense	750.00	1,649.91	940.00	583.33	940.00	0.00	.00%
4315 Telephone bill	1,600.00	1,533.67	1,600.00	1,078.08	1,600.00	0.00	.00%
4413 Lease Agreement	2,640.00	2,719.99	2,640.00	0.00	0.00	-2,640.00	-100.00%
4632 Equipment Repair/Maintena ~moved to 4675	500.00	0.00	500.00	0.00	0.00	-500.00	-100.00%
4655 Radios-base repairs/maint ~moved to 4675	200.00	240.00	200.00	0.00	0.00	-200.00	-100.00%
4675 Equipment Repair/Maintena ~generator maintenance/equip repair	500.00	-334.30	500.00	385.00	2,500.00	2,000.00	400.00%
4676 Hardware & Maintenance	400.00	0.00	400.00	0.00	0.00	-400.00	-100.00%
4677 Computer Software	0.00	0.00	0.00	0.00	1,620.00	1,620.00	100.00%
4805 Advertising	50.00	0.00	50.00	0.00	250.00	200.00	400.00%
4820 Dues & Bonds	50.00	50.00	50.00	50.00	50.00	0.00	.00%
4835 Postage	50.00	0.69	50.00	0.00	50.00	0.00	.00%
4840 Printing/Publications	50.00	246.48	50.00	0.00	0.00	-50.00	-100.00%
4940 Training/education	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	.00%
5335 Office Supplies	400.00	249.78	400.00	329.25	400.00	0.00	.00%
5385 Computer supplies	500.00	370.34	500.00	0.00	500.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency CONT'D							
7320 Computer upgrade	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
Emergency Management Agency	137,553.00	131,577.49	139,304.00	105,659.82	147,838.00	8,534.00	6.13%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency							
6208 Federal Funds	69,777.00	98,044.07	0.00	-59,777.00	0.00	0.00	.00%
6210 State 50% Matching Funds	0.00	67,142.97	59,777.00	87,397.74	61,971.00	2,194.00	3.67%
Emergency Management Agency	69,777.00	165,187.04	59,777.00	27,620.74	61,971.00	2,194.00	3.67%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 603 District Attorney							
3100 Wages	253,719.00	245,801.88	270,608.00	228,755.04	292,282.00	21,674.00	8.01%
3125 Compensatory Time	0.00	515.97	0.00	0.00	0.00	0.00	.00%
3150 Regular Full Time Overtime	0.00	283.44	0.00	20.13	0.00	0.00	.00%
3200 Part Time - Regular	27,169.00	18,265.03	0.00	0.00	28,954.00	28,954.00	100.00%
3220 Earned Paid Leave Wages	0.00	870.80	0.00	0.00	0.00	0.00	.00%
4020 Victim/witness Contract	2,500.00	2,088.75	2,500.00	944.37	2,500.00	0.00	.00%
4021 Fed Vic-Wit Cont Pmt	27,500.00	31,395.73	27,500.00	18,977.56	37,500.00	10,000.00	36.36%
4080 Transcripts	1,200.00	164.50	800.00	0.00	800.00	0.00	.00%
4105 Auto mileage	14,000.00	5,087.95	8,000.00	3,101.41	8,000.00	0.00	.00%
4110 Meals	2,000.00	136.37	500.00	30.32	500.00	0.00	.00%
4115 Lodging	5,000.00	3,631.50	5,000.00	0.00	5,000.00	0.00	.00%
4314 Internet Expense	701.00	728.01	940.00	583.33	708.00	-232.00	-24.68%
4315 Telephone bill ~Machias and Calais	10,600.00	11,014.71	10,560.00	6,694.81	10,020.00	-540.00	-5.11%
4322 Share File (DA Office)	3,100.00	1,632.00	3,100.00	1,443.23	1,800.00	-1,300.00	-41.94%
4411 Calais office rent	3,000.00	3,750.00	3,000.00	2,250.00	3,000.00	0.00	.00%
4630 Equipment Lease	3,000.00	2,749.64	3,000.00	2,895.55	3,000.00	0.00	.00%
4676 Hardware & Maintenance	25,000.00	27,240.38	25,000.00	14,871.07	32,000.00	7,000.00	28.00%
4722 Insurance - Other	500.00	1,476.88	400.00	468.12	550.00	150.00	37.50%
4820 Dues & Bonds	1,650.00	1,140.00	1,650.00	640.00	1,815.00	165.00	10.00%
4835 Postage ~Machias and Calais	1,900.00	437.82	1,300.00	424.39	1,000.00	-300.00	-23.08%
4840 Printing/Publications	800.00	281.38	300.00	0.00	300.00	0.00	.00%
5335 Office Supplies	5,200.00	3,553.78	5,000.00	4,020.24	5,000.00	0.00	.00%
5375 Training & training suppl	1,500.00	688.00	1,500.00	1,052.00	1,650.00	150.00	10.00%
5510 Statutes & reference book	6,000.00	2,947.36	4,000.00	2,619.50	3,312.00	-688.00	-17.20%
7320 Computer upgrade	0.00	0.00	8,000.00	0.00	2,000.00	-6,000.00	-75.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 603 District Attorney CONT'D							
7325 Equipment & furniture	0.00	0.00	500.00	0.00	500.00	0.00	.00%
7332 Software Reserve	0.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
~future software purchase							
District Attorney	396,039.00	365,881.88	386,158.00	289,791.07	445,191.00	59,033.00	15.29%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 603 District Attorney							
6315 Witness Advocate(Federal)	55,000.00	67,333.28	55,000.00	37,955.11	75,000.00	20,000.00	36.36%
6321 Admin. Fee-Deferred Disp.	5,500.00	10,937.00	10,500.00	13,465.00	12,000.00	1,500.00	14.29%
6325 Miscellaneous Revenue	0.00	650.93	0.00	0.00	0.00	0.00	.00%
District Attorney	60,500.00	78,921.21	65,500.00	51,420.11	87,000.00	21,500.00	32.82%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 604 County Administration							
3100 Wages	180,013.00	180,013.07	181,740.00	154,425.09	195,728.00	13,988.00	7.70%
4000 Professional services	6,000.00	30,926.15	30,000.00	37,781.98	40,000.00	10,000.00	33.33%
~Legal services (TAN moved to Finance)							
4004 IT Services Contract	6,000.00	3,500.00	2,000.00	1,707.95	0.00	-2,000.00	-100.00%
~moved to IT							
4005 Audit Services	20,000.00	18,000.00	20,000.00	32,581.35	0.00	-20,000.00	-100.00%
~moved to Finance							
4006 Website Maintenance	1,000.00	1,605.42	1,000.00	625.00	700.00	-300.00	-30.00%
4105 Auto mileage	2,500.00	6,519.45	3,000.00	2,000.28	6,500.00	3,500.00	116.67%
4110 Meals	500.00	193.78	500.00	52.96	500.00	0.00	.00%
4115 Lodging	500.00	111.93	500.00	0.00	500.00	0.00	.00%
4305 Electricity	0.00	0.00	0.00	-194.38	0.00	0.00	.00%
4314 Internet Expense	701.00	727.98	1,450.00	1,660.65	1,450.00	0.00	.00%
~includes email (7)							
4315 Telephone bill	11,000.00	9,856.35	10,880.00	7,929.21	10,880.00	0.00	.00%
4630 Equipment Lease	2,000.00	2,426.96	2,000.00	2,214.79	2,500.00	500.00	25.00%
4676 Hardware & Maintenance	2,000.00	2,665.00	1,500.00	0.00	1,500.00	0.00	.00%
4805 Advertising	2,000.00	1,501.80	2,000.00	1,020.46	2,000.00	0.00	.00%
4820 Dues & Bonds	11,200.00	11,362.36	11,500.00	11,000.06	11,500.00	0.00	.00%
4835 Postage	2,800.00	-1,260.97	3,200.00	2,304.86	3,700.00	500.00	15.63%
4840 Printing/Publications	150.00	890.03	1,000.00	953.70	1,000.00	0.00	.00%
4920 Miscellaneous	950.00	1,241.29	950.00	26.93	500.00	-450.00	-47.37%
4930 Registration/enrollment f	300.00	69.99	300.00	193.55	300.00	0.00	.00%
4940 Training/education	0.00	85.00	100.00	50.00	100.00	0.00	.00%
5335 Office Supplies	1,500.00	1,446.68	1,500.00	1,356.20	1,500.00	0.00	.00%
5505 Books & periodicals(subsc	200.00	109.92	200.00	40.00	200.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 604 County Administration CONT'D							
7305 County computer upgrade	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
7325 Equipment & furniture	0.00	79.00	0.00	0.00	0.00	0.00	.00%
7336 Econ. Dev. - SCEC	24,000.00	24,000.00	0.00	50,000.00	50,000.00	50,000.00	100.00%
~SCEC with CBA to reimburse							
7340 Archive	8,000.00	7,762.89	0.00	-993.00	8,000.00	8,000.00	100.00%
County Administration	283,314.00	303,834.08	275,320.00	306,737.64	340,058.00	64,738.00	23.51%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 604 County Administration							
6400 County Tax	0.00	9,925,871.00	0.00	0.00	0.00	0.00	.00%
6401 County Tax Interest	0.00	223.48	0.00	0.00	0.00	0.00	.00%
6455 Miscellaneous Revenue	0.00	166.21	0.00	870.74	0.00	0.00	.00%
6475 UT Admin. Fees	20,000.00	20,000.00	30,000.00	30,000.00	33,000.00	3,000.00	10.00%
6476 UT Building Rental	2,400.00	2,400.00	4,800.00	3,600.00	4,800.00	0.00	.00%
7336 CBA - SCEC	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100.00%
County Administration	22,400.00	9,948,660.69	34,800.00	34,470.74	87,800.00	53,000.00	152.30%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 605 County Finance							
3100 Wages	142,722.00	138,211.95	208,738.00	159,357.66	243,060.00	34,322.00	16.44%
3150 Regular Full Time Overtime	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
3200 Part Time - Regular	0.00	0.00	36,226.00	0.00	0.00	-36,226.00	-100.00%
4000 Professional services ~payroll/TAN	9,000.00	7,415.96	9,000.00	6,620.21	20,000.00	11,000.00	122.22%
4004 IT Services Contract	0.00	0.00	2,000.00	1,749.18	0.00	-2,000.00	-100.00%
4005 Audit Services	0.00	0.00	50,000.00	46,428.00	125,000.00	75,000.00	150.00%
4105 Auto mileage	500.00	0.00	250.00	0.00	250.00	0.00	.00%
4110 Meals	400.00	0.00	250.00	0.00	250.00	0.00	.00%
4115 Lodging	400.00	0.00	0.00	0.00	750.00	750.00	100.00%
4314 Internet Expense ~includes email (4)	701.00	728.02	1,160.00	583.33	1,500.00	340.00	29.31%
4315 Telephone bill	1,600.00	1,147.50	1,400.00	967.50	500.00	-900.00	-64.29%
4630 Equipment Lease	425.00	357.57	0.00	48.92	0.00	0.00	.00%
4676 Hardware & Maintenance	6,000.00	5,463.71	11,000.00	9,257.00	4,000.00	-7,000.00	-63.64%
4677 Computer Software ~TRIO/TeamViewer	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
4805 Advertising	100.00	0.00	100.00	0.00	1,000.00	900.00	900.00%
4820 Dues & Bonds	50.00	50.00	0.00	0.00	50.00	50.00	100.00%
4835 Postage	1,500.00	1,637.33	2,000.00	1,226.70	2,000.00	0.00	.00%
4940 Training/education	700.00	0.00	500.00	47.50	500.00	0.00	.00%
5335 Office Supplies	2,000.00	173.85	2,000.00	1,446.06	2,500.00	500.00	25.00%
7200 Salaried Wage Increases 19K for wage increases across all dept. for salary adjustments.	0.00	0.00	0.00	0.00	19,000.00	19,000.00	100.00%
7305 County computer upgrade	0.00	0.00	1,800.00	1,210.50	0.00	-1,800.00	-100.00%
7314 Office Equipment	0.00	0.00	1,000.00	300.00	1,000.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 605 County Finance CONT'D							
County Finance	166,098.00	155,185.89	327,424.00	229,242.56	427,360.00	99,936.00	30.52%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 605 County Finance							
6500 INTEREST INCOME - G/F	50,000.00	6,351.72	0.00	0.00	70,000.00	70,000.00	100.00%
6501 Deeds Interst - ICS Acct.	8,000.00	9,348.21	6,000.00	0.00	0.00	-6,000.00	-100.00%
6525 Miscellaneous Revenue	0.00	0.00	0.00	175.62	0.00	0.00	.00%
County Finance	58,000.00	15,699.93	6,000.00	175.62	70,000.00	64,000.00	1066.67%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 606 County Buildings							
3100 Wages ~shared with MJB	208,375.00	209,043.80	214,636.00	178,378.32	139,164.48	-75,471.52	-35.16%
3125 Compensatory Time	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100.00%
3150 Regular Full Time Overtime	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
4104 Auto Expense	1,500.00	249.99	1,500.00	675.99	1,500.00	0.00	.00%
4205 Gas/oil/grease vehicles	1,300.00	562.23	1,300.00	687.61	1,300.00	0.00	.00%
4305 Electricity	37,000.00	56,834.48	37,000.00	16,423.68	142,000.00	105,000.00	283.78%
4309 Phone Repair/Maintenance	500.00	0.00	500.00	300.00	700.00	200.00	40.00%
4310 Sewer bill	7,600.00	8,794.51	10,114.00	5,304.30	37,000.00	26,886.00	265.83%
4311 Water bill	2,500.00	4,469.27	5,500.00	9,271.60	10,200.00	4,700.00	85.45%
4315 Telephone bill	1,200.00	1,611.44	1,200.00	1,269.36	1,300.00	100.00	8.33%
4605 Parking lot/grounds/snow ~shared with MJB	18,107.00	21,239.19	18,800.00	5,565.95	20,000.00	1,200.00	6.38%
4610 Building/structure mainte	17,250.00	10,874.86	17,250.00	3,904.31	17,250.00	0.00	.00%
4620 Elevator Maintenance Contract ~4 elevators (2 are shared 50/50 with MJB)	2,000.00	3,583.18	2,000.00	3,985.60	5,800.00	3,800.00	190.00%
4622 Fire Alarm Inspections ~service contracts	1,500.00	2,123.73	2,000.00	3,759.04	8,000.00	6,000.00	300.00%
4635 HVAC repairs	7,500.00	5,176.09	7,500.00	2,012.46	7,500.00	0.00	.00%
4660 Rubbish Removal/Shredding	2,500.00	2,079.00	2,500.00	2,647.87	3,500.00	1,000.00	40.00%
4675 Equipment Repair/Maintena	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100.00%
5205 Fuel - Buildings	44,500.00	34,244.90	44,500.00	24,463.09	150,000.00	105,500.00	237.08%
5325 Maintenance supplies	4,000.00	2,113.84	6,000.00	3,555.90	6,000.00	0.00	.00%
5335 Office Supplies	150.00	115.98	150.00	69.34	150.00	0.00	.00%
5405 Uniforms/clothing allowan	2,750.00	771.87	2,750.00	1,012.44	2,800.00	50.00	1.82%
7205 Building improvements	0.00	21,855.39	100,000.00	0.00	100,000.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 606 County Buildings CONT'D							
7210 Jail Roof	0.00	35,693.45	10,000.00	2,942.50	0.00	-10,000.00	-100.00%
7211 HVAC ~boilers	0.00	0.00	50,000.00	14,765.00	50,000.00	0.00	.00%
7325 Equipment & furniture	0.00	0.00	8,500.00	4,530.32	2,500.00	-6,000.00	-70.59%
7345 Motor Vehicles - Reserve	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100.00%
7380 Building Signage	0.00	194.20	0.00	0.00	500.00	500.00	100.00%
County Buildings	360,232.00	421,631.40	543,700.00	285,524.68	719,164.48	175,464.48	32.27%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 606 County Buildings							
6650 Court Costs Reimbursement	72,031.00	217,392.55	80,735.00	0.00	0.00	-80,735.00	-100.00%
~moved to Dept 800							
County Buildings	72,031.00	217,392.55	80,735.00	0.00	0.00	-80,735.00	-100.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 607 Regional Communications Center							
3100 Wages	1,089,077.00	1,044,096.62	1,133,515.00	887,037.65	1,114,365.00	-19,150.00	-1.69%
3115 Night Shift Differential	0.00	0.00	8,000.00	0.00	6,000.00	-2,000.00	-25.00%
3125 Compensatory Time	0.00	4,507.14	0.00	0.00	85,000.00	85,000.00	100.00%
3150 Regular Full Time Overtime	50,000.00	63,520.01	80,000.00	55,655.67	80,000.00	0.00	.00%
3200 Part Time - Regular	40,000.00	8,742.24	20,000.00	10,111.42	20,000.00	0.00	.00%
3220 Earned Paid Leave Wages	0.00	1,148.37	0.00	0.00	1,000.00	1,000.00	100.00%
3230 Part Time - IT wages	31,200.00	14,809.62	0.00	0.00	0.00	0.00	.00%
4004 IT Services Contract	19,667.00	45,768.93	0.00	384.61	0.00	0.00	.00%
4105 Auto mileage	2,000.00	767.06	2,000.00	1,154.18	2,500.00	500.00	25.00%
4110 Meals	1,500.00	1,484.36	1,500.00	1,391.17	2,000.00	500.00	33.33%
4115 Lodging	1,000.00	910.00	1,000.00	850.00	1,500.00	500.00	50.00%
4125 Equipment & Furniture	0.00	0.00	2,400.00	365.98	2,400.00	0.00	.00%
4205 Gas/oil/grease vehicles	2,000.00	1,043.74	1,500.00	552.11	1,500.00	0.00	.00%
4305 Electricity ~towers	10,515.00	16,309.15	10,515.00	13,095.80	21,500.00	10,985.00	104.47%
4314 Internet Expense	800.00	728.02	940.00	583.33	0.00	-940.00	-100.00%
4315 Telephone bill	4,230.00	5,263.72	3,880.00	4,016.39	5,316.00	1,436.00	37.01%
4320 Datalines	1,678.00	1,677.22	1,678.00	3,103.92	2,500.00	822.00	48.99%
4321 Computer Maintenance Agre	11,187.00	21,547.88	23,384.00	19,173.35	0.00	-23,384.00	-100.00%
4450 Communications Equipment Maint	0.00	0.00	7,500.00	2,109.46	7,500.00	0.00	.00%
4630 Equipment Lease	271.00	247.82	230.00	320.78	230.00	0.00	.00%
4655 Radios-base repairs/maint ~PCT contract	36,000.00	43,200.00	43,200.00	36,000.00	43,200.00	0.00	.00%
4657 Recorder/Maintenance	0.00	0.00	6,818.00	4,852.25	5,000.00	-1,818.00	-26.66%
4675 Equipment Repair/Maintena	1,000.00	1,525.00	1,000.00	432.74	1,000.00	0.00	.00%
4722 Insurance - Other	1,500.00	0.00	1,500.00	1,267.00	1,500.00	0.00	.00%
4820 Dues & Bonds	347.00	200.00	347.00	152.00	350.00	3.00	.86%

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 607 Regional Communications Center CONT'D							
4835 Postage	25.00	0.00	25.00	4.44	25.00	0.00	.00%
4940 Training/education	1,500.00	575.00	1,500.00	790.00	1,500.00	0.00	.00%
5206 Propane-Towers	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	.00%
5335 Office Supplies	1,500.00	665.11	1,500.00	59.35	1,500.00	0.00	.00%
5360 Public Safety	18,000.00	16,627.00	0.00	16,627.00	16,628.00	16,628.00	100.00%
5405 Uniforms/clothing allowan	1,500.00	658.60	1,500.00	0.00	1,500.00	0.00	.00%
5810 Employee Recognition	200.00	52.75	0.00	0.00	200.00	200.00	100.00%
7310 Communications Equipment Maint	0.00	1,426.50	7,500.00	0.00	7,500.00	0.00	.00%
7325 Equipment & furniture	0.00	107.80	0.00	0.00	1,500.00	1,500.00	100.00%
Regional Communications Center	1,327,697.00	1,297,609.66	1,363,932.00	1,060,090.60	1,435,714.00	71,782.00	5.26%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 607 Regional Communications Center							
7337 CBA - I Am Responding	0.00	0.00	0.00	0.00	16,628.00	16,628.00	100.00%
Regional Communications Center	0.00	0.00	0.00	0.00	16,628.00	16,628.00	100.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 609 Registry of Deeds							
3100 Wages	164,223.00	164,181.58	169,714.00	143,603.90	179,833.00	10,119.00	5.96%
4004 IT Services Contract	500.00	0.00	0.00	0.00	0.00	0.00	.00%
4314 Internet Expense	750.00	728.01	1,160.00	583.34	1,300.00	140.00	12.07%
~includes email (3)							
4315 Telephone bill	700.00	564.65	700.00	462.25	700.00	0.00	.00%
4630 Equipment Lease	5,800.00	5,163.82	5,800.00	4,921.03	5,800.00	0.00	.00%
4632 Equipment Repair/Maintena	600.00	0.00	500.00	0.00	500.00	0.00	.00%
4820 Dues & Bonds	200.00	200.00	200.00	200.00	200.00	0.00	.00%
4825 Scanning & Imaging	50,000.00	44,982.00	49,000.00	43,302.50	49,000.00	0.00	.00%
4835 Postage	1,700.00	1,640.15	1,800.00	1,341.81	2,000.00	200.00	11.11%
4920 Miscellaneous	0.00	0.00	500.00	0.00	500.00	0.00	.00%
4930 Registration/enrollment f	300.00	199.00	300.00	280.00	300.00	0.00	.00%
5335 Office Supplies	2,500.00	1,785.36	2,800.00	2,478.77	3,000.00	200.00	7.14%
7325 Equipment & furniture	0.00	0.00	500.00	0.00	500.00	0.00	.00%
Registry of Deeds	227,273.00	219,444.57	232,974.00	197,173.60	243,633.00	10,659.00	4.58%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 609 Registry of Deeds							
6061 Deeds Surcharge Interest	0.00	0.00	0.00	5,217.92	0.00	0.00	.00%
6064 Web Revenues	5,000.00	6,721.14	5,000.00	4,111.90	5,000.00	0.00	.00%
6065 Register of Deeds Fees	270,000.00	295,400.81	280,000.00	297,001.27	300,000.00	20,000.00	7.14%
6066 Transfer tax	75,000.00	103,731.54	70,000.00	82,719.61	80,000.00	10,000.00	14.29%
6068 Surcharge	0.00	17,295.00	0.00	23,339.00	0.00	0.00	.00%
Registry of Deeds	350,000.00	423,148.49	355,000.00	412,389.70	385,000.00	30,000.00	8.45%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 610 Probate Court							
3100 Wages	224,002.00	221,899.56	173,209.00	146,560.92	184,655.00	11,446.00	6.61%
3200 Part Time - Regular	0.00	0.00	0.00	0.00	24,253.00	24,253.00	100.00%
4000 Professional services	30,000.00	22,683.40	40,000.00	24,104.83	30,000.00	-10,000.00	-25.00%
4004 IT Services Contract	1,800.00	150.00	2,000.00	1,707.87	0.00	-2,000.00	-100.00%
4105 Auto mileage	1,000.00	512.40	1,000.00	0.00	1,000.00	0.00	.00%
4110 Meals	300.00	96.31	200.00	53.19	200.00	0.00	.00%
4115 Lodging	500.00	0.00	250.00	0.00	250.00	0.00	.00%
4314 Internet Expense ~includes emails (2)	750.00	728.01	1,190.00	583.34	900.00	-290.00	-24.37%
4315 Telephone bill	700.00	589.89	700.00	482.85	700.00	0.00	.00%
4630 Equipment Lease	1,400.00	1,374.82	1,400.00	1,447.78	1,400.00	0.00	.00%
4632 Equipment Repair/Maintena ~moved to 5335	150.00	0.00	150.00	0.00	0.00	-150.00	-100.00%
4676 Hardware & Maintenance	500.00	329.90	1,100.00	189.77	0.00	-1,100.00	-100.00%
4677 Computer Software	0.00	0.00	0.00	0.00	1,100.00	1,100.00	100.00%
4805 Advertising	100.00	0.00	100.00	0.00	100.00	0.00	.00%
4820 Dues & Bonds	1,050.00	600.00	1,050.00	738.00	1,050.00	0.00	.00%
4835 Postage	1,630.00	2,515.86	1,800.00	1,270.19	1,800.00	0.00	.00%
4845 Notice Publications	11,000.00	5,200.00	10,000.00	7,340.02	8,000.00	-2,000.00	-20.00%
5335 Office Supplies	1,800.00	1,535.78	1,800.00	1,221.21	2,200.00	400.00	22.22%
5338 Record Management System ~ICON	0.00	0.00	3,000.00	2,565.20	3,000.00	0.00	.00%
5510 Statutes & reference book	1,300.00	1,420.78	1,300.00	1,312.90	1,300.00	0.00	.00%
7320 Computer upgrade	0.00	0.00	1,000.00	0.00	1,000.00	0.00	.00%
7370 ICON Docket System	0.00	2,420.00	0.00	0.00	0.00	0.00	.00%
Probate Court	277,982.00	262,056.71	241,249.00	189,578.07	262,908.00	21,659.00	8.98%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 610 Probate Court							
6101 SURCHARGE	2,500.00	1,390.00	2,500.00	2,110.00	2,500.00	0.00	.00%
6102 Register of Probate Fees	70,000.00	92,773.63	70,000.00	77,129.90	69,000.00	-1,000.00	-1.43%
6104 Postage	0.00	1,394.35	0.00	0.00	0.00	0.00	.00%
6105 Notice & Publications	0.00	3,600.00	0.00	0.00	0.00	0.00	.00%
Probate Court	72,500.00	99,157.98	72,500.00	79,239.90	71,500.00	-1,000.00	-1.38%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 611 Sheriff's Department							
3100 Wages	1,774,660.00	1,766,529.37	1,705,516.00	1,471,035.08	1,993,932.00	288,416.00	16.91%
3103 Lubec Wages	0.00	1,500.00	0.00	0.00	0.00	0.00	.00%
3105 SO-Outside Detail	0.00	30,995.00	0.00	15,670.00	0.00	0.00	.00%
3109 Jonesport Wages	0.00	16,800.00	0.00	300.00	0.00	0.00	.00%
3111 Military Pay	0.00	2,066.40	0.00	4,362.72	0.00	0.00	.00%
3114 Reimbursable Detail	0.00	-2,557.11	0.00	3,069.39	0.00	0.00	.00%
3125 Compensatory Time	0.00	1,463.70	0.00	0.00	0.00	0.00	.00%
3150 Regular Full Time Overtime	135,000.00	247,857.80	220,000.00	281,576.31	286,000.00	66,000.00	30.00%
3200 Part Time - Regular	15,000.00	5,681.97	12,000.00	12,887.49	25,000.00	13,000.00	108.33%
3220 Earned Paid Leave Wages	0.00	430.02	0.00	112.10	1,000.00	1,000.00	100.00%
3230 Part Time - IT wages	31,200.00	14,810.34	0.00	0.00	0.00	0.00	.00%
3240 Civil Process	45,000.00	38,100.00	45,000.00	36,140.00	42,000.00	-3,000.00	-6.67%
4000 Professional services	3,000.00	200.00	3,000.00	1,975.00	3,500.00	500.00	16.67%
4004 IT Services Contract	19,667.00	45,769.44	0.00	384.62	0.00	0.00	.00%
4105 Auto mileage	1,000.00	80.57	1,000.00	178.35	1,000.00	0.00	.00%
4110 Meals	1,500.00	0.00	1,500.00	552.21	1,500.00	0.00	.00%
4115 Lodging	6,000.00	968.32	5,000.00	1,848.46	5,000.00	0.00	.00%
4117 Tolls	50.00	10.80	50.00	1.75	50.00	0.00	.00%
4140 Civil Process Expenses	42,000.00	27,194.87	42,000.00	22,062.20	32,000.00	-10,000.00	-23.81%
4205 Gas/oil/grease vehicles	100,000.00	87,154.90	95,000.00	76,607.66	104,500.00	9,500.00	10.00%
4210 Vehicle Mnt	50,000.00	53,473.79	45,000.00	60,045.86	100,000.00	55,000.00	122.22%
4305 Electricity	3,600.00	4,308.81	80,000.00	36,971.01	2,000.00	-78,000.00	-97.50%
4314 Internet Expense	701.00	830.12	912.00	583.34	0.00	-912.00	-100.00%
4315 Telephone bill	39,400.00	32,833.60	39,160.00	21,251.88	39,160.00	0.00	.00%
4630 Equipment Lease	2,670.00	1,622.63	2,670.00	1,768.55	0.00	-2,670.00	-100.00%
4656 Mobile radios/repairs-mai	600.00	365.50	600.00	550.00	600.00	0.00	.00%
4676 Hardware & Maintenance	15,525.00	39,338.85	77,485.00	49,056.01	0.00	-77,485.00	-100.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 611 Sheriff's Department CONT'D							
4820 Dues & Bonds	1,200.00	1,350.00	1,200.00	1,100.00	1,400.00	200.00	16.67%
4835 Postage	2,500.00	2,347.24	2,500.00	1,695.98	2,750.00	250.00	10.00%
4840 Printing/Publications ~combining 4805, 4840, and 5510	3,550.00	2,256.33	3,800.00	1,868.39	4,180.00	380.00	10.00%
4905 Criminal investigation ex	12,000.00	8,608.85	19,000.00	295.50	19,000.00	0.00	.00%
4935 Fitness Incentive	14,000.00	2,000.00	7,000.00	1,000.00	7,000.00	0.00	.00%
4940 Training/education	1,800.00	5,974.00	30,000.00	6,418.50	33,000.00	3,000.00	10.00%
5335 Office Supplies	7,400.00	2,981.44	7,400.00	3,735.07	7,400.00	0.00	.00%
5338 Record Management System	0.00	2,738.04	3,200.00	2,790.40	0.00	-3,200.00	-100.00%
5360 Public Safety	6,000.00	3,361.03	6,000.00	1,600.00	6,000.00	0.00	.00%
5405 Uniforms/clothing allowan	17,605.00	6,950.52	17,600.00	4,771.61	21,120.00	3,520.00	20.00%
5520 FireArm Associated Expense	12,380.00	103.16	10,899.00	8,207.69	10,000.00	-899.00	-8.25%
5525 Taser Expense	10,000.00	14,089.79	10,000.00	7,450.01	10,000.00	0.00	.00%
5850 K-9 Expense	0.00	0.00	5,877.00	6,343.06	7,800.00	1,923.00	32.72%
7050 Officer Acquisition	0.00	0.00	30,000.00	20,000.00	20,000.00	-10,000.00	-33.33%
7320 Computer upgrade	0.00	547.36	0.00	0.00	0.00	0.00	.00%
7325 Equipment & furniture	0.00	85.49	0.00	0.00	0.00	0.00	.00%
7345 Motor Vehicles - Reserve	0.00	0.00	55,000.00	55,001.00	300,000.00	245,000.00	445.45%
7346 Motor Vehicle Equipment Res	0.00	18,274.83	20,000.00	17,570.73	100,000.00	80,000.00	400.00%
7390 Bullet-proof vests	0.00	2,313.00	22,500.00	2,339.90	32,175.00	9,675.00	43.00%
7391 K-9 Reserve	0.00	13,374.61	7,500.00	0.00	8,250.00	750.00	10.00%
Sheriff's Department	2,375,008.00	2,505,185.38	2,635,369.00	2,241,177.83	3,227,317.00	591,948.00	22.46%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 611 Sheriff's Department							
6100 Reimburse Wages	0.00	0.00	0.00	2,151.66	0.00	0.00	.00%
6113 MDEA Reimbursement	213,408.00	314,189.10	212,368.00	203,824.35	235,457.00	23,089.00	10.87%
6175 Sheriff Civil Process	87,000.00	87,389.54	87,000.00	79,319.64	82,000.00	-5,000.00	-5.75%
6176 Sheriff Insurance Reports	2,200.00	1,810.50	2,300.00	1,981.00	2,500.00	200.00	8.70%
6179 DETAIL FEES	0.00	38,150.00	0.00	21,130.00	0.00	0.00	.00%
6183 Jonesport Patrol	0.00	22,260.00	0.00	3,780.00	0.00	0.00	.00%
6184 Lubec Patrol	0.00	2,520.00	0.00	0.00	0.00	0.00	.00%
6187 Misc. Revenue	0.00	0.00	0.00	21,865.91	0.00	0.00	.00%
6200 MDEA Building Rent	0.00	0.00	7,800.00	6,500.00	7,800.00	0.00	.00%
Sheriff's Department	302,608.00	466,319.14	309,468.00	340,552.56	327,757.00	18,289.00	5.91%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 612 Information Technology							
3200 Part Time - Regular	0.00	0.00	46,800.00	14,160.00	0.00	-46,800.00	-100.00%
4004 IT Services Contract	0.00	0.00	175,000.00	118,452.30	181,000.00	6,000.00	3.43%
~Contracts (Sheriff and Admin)							
4676 Hardware & Maintenance	0.00	0.00	0.00	0.00	55,000.00	55,000.00	100.00%
4677 Computer Software	0.00	0.00	0.00	0.00	225,000.00	225,000.00	100.00%
Information Technology	0.00	0.00	221,800.00	132,612.30	461,000.00	239,200.00	107.84%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 614 Governmental Third Party							
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	0.00	0.00	4,000.00	4,000.00	100.00%
4703 Was.Cty. Extension Associ	32,500.00	32,500.00	0.00	0.00	10,000.00	10,000.00	100.00%
Governmental Third Party	44,500.00	44,500.00	0.00	0.00	14,000.00	14,000.00	100.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 618 Third Party Requests							
4714 Wash. Cty. Firefighters A	5,000.00	5,000.00	0.00	0.00	2,000.00	2,000.00	100.00%
4715 Orono Fire Region Respons Team	5,000.00	0.00	0.00	0.00	0.00	0.00	.00%
4716 Downeast Institute	5,000.00	5,000.00	0.00	0.00	1,667.00	1,667.00	100.00%
4717 Next Step	1,500.00	0.00	0.00	0.00	0.00	0.00	.00%
Third Party Requests	16,500.00	10,000.00	0.00	0.00	3,667.00	3,667.00	100.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 619 Insurance							
4721 Liability Insurance	0.00	74,795.06	80,000.00	88,761.99	140,000.00	60,000.00	75.00%
4755 Workers Compensation	0.00	83,344.07	225,000.00	67,143.22	244,000.00	19,000.00	8.44%
Insurance	0.00	158,139.13	305,000.00	155,905.21	384,000.00	79,000.00	25.90%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 619 Insurance							
6190 Worker's Comp Reimbursement	13,086.00	4,596.00	13,052.00	0.00	14,361.00	1,309.00	10.03%
Insurance	13,086.00	4,596.00	13,052.00	0.00	14,361.00	1,309.00	10.03%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 620 Employee Benefits							
4724 Health Insurance 3%	2,225,875.00	1,416,116.50	1,533,265.00	1,452,252.34	2,425,000.00	891,735.00	58.16%
4730 Paid Family Medical Leave	15,000.00	20,767.27	20,837.00	19,496.46	40,000.00	19,163.00	91.97%
4735 MSRS	632,538.00	470,557.20	492,981.00	393,442.79	905,000.00	412,019.00	83.58%
4740 IRA match	20,000.00	6,800.00	20,000.00	6,000.00	6,000.00	-14,000.00	-70.00%
4750 FICA County match	491,866.00	360,291.86	318,799.00	297,569.63	603,000.00	284,201.00	89.15%
Employee Benefits	3,385,279.00	2,274,532.83	2,385,882.00	2,168,761.22	3,979,000.00	1,593,118.00	66.77%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 620 Employee Benefits							
6201 Reimbursement	101,519.00	0.00	106,582.00	0.00	129,716.00	23,134.00	21.71%
Employee Benefits	101,519.00	0.00	106,582.00	0.00	129,716.00	23,134.00	21.71%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 622 Debt Service							
4800 TAN Interest	75,000.00	0.00	150,000.00	212,719.02	150,000.00	0.00	.00%
Debt Service	75,000.00	0.00	150,000.00	212,719.02	150,000.00	0.00	.00%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 622 Debt Service							
4800 Pre-payment of TAN	0.00	3,503,341.20	0.00	2,925,209.32	0.00	0.00	.00%
Debt Service	0.00	3,503,341.20	0.00	2,925,209.32	0.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 625 Unorganized Territory							
3100 Wages	0.00	0.00	0.00	4,784.16	0.00	0.00	.00%
3200 Part Time - Regular	0.00	-540.30	0.00	847.97	0.00	0.00	.00%
3220 Earned Paid Leave Wages	0.00	540.30	0.00	149.64	0.00	0.00	.00%
4315 Telephone bill	0.00	90.06	0.00	326.92	0.00	0.00	.00%
4835 Postage	0.00	0.00	0.00	7.02	0.00	0.00	.00%
Unorganized Territory	0.00	90.06	0.00	6,115.71	0.00	0.00	.00%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 625 Unorganized Territory							
Unorganized Territory	0.00	0.00	0.00	0.00	0.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 660 Capital Reserves							
7501 Leave Reimbursement Reser	75,000.00	65,659.93	80,000.00	0.00	85,000.00	5,000.00	6.25%
7502 Unemployment Reserves	25,000.00	5,750.42	25,000.00	12,204.00	25,000.00	0.00	.00%
7503 Earned Paid Leave	0.00	0.00	6,000.00	0.00	0.00	-6,000.00	-100.00%
~moved to departments							
Capital Reserves	100,000.00	71,410.35	111,000.00	12,204.00	110,000.00	-1,000.00	-.90%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 662 Contingency							
8001 Contingency	0.00	0.00	100,000.00	96,204.70	100,000.00	0.00	.00%
Contingency	0.00	0.00	100,000.00	96,204.70	100,000.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 699 County Jail							
1001 Accounting/Audit Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
1002 Ambulance Services	2,200.00	2,965.07	2,200.00	1,507.56	3,000.00	800.00	36.36%
1017 In-house Medical Providers	133,224.00	106,578.66	152,464.00	117,984.27	152,464.00	0.00	.00%
1026 Psychological Services	9,000.00	3,813.63	9,000.00	9,706.20	9,000.00	0.00	.00%
1028 Sanitation/Pest Control	1,300.00	1,421.00	1,300.00	1,390.00	1,700.00	400.00	30.77%
1104 Lodging	10,000.00	5,716.63	12,000.00	3,120.00	12,000.00	0.00	.00%
1106 Meals - Staff	7,675.00	4,100.58	7,500.00	1,658.09	7,500.00	0.00	.00%
1108 Other (Tolls, Parking)	150.00	140.20	150.00	77.50	150.00	0.00	.00%
1203 Gasoline	11,000.00	7,587.89	10,000.00	6,389.13	10,000.00	0.00	.00%
1209 Vehicle Repairs and Maint.	9,000.00	11,404.19	10,000.00	2,587.48	10,000.00	0.00	.00%
1302 Electric (Utilities)	50,000.00	38,828.28	50,000.00	37,100.34	0.00	-50,000.00	-100.00%
~moved to Buildings & Grounds							
1303 Fuel Oil/Heating Oil	40,000.00	35,425.09	40,000.00	27,833.01	0.00	-40,000.00	-100.00%
~moved to Buildings & Grounds							
1305 Gas-Propane (Kitchen)	5,500.00	5,477.12	5,500.00	3,325.19	5,500.00	0.00	.00%
1308 Sewer (Utilities)	17,000.00	17,956.17	20,650.00	18,251.53	0.00	-20,650.00	-100.00%
~moved to Buildings & Grounds							
1310 Telephone/Internet	3,600.00	3,101.39	3,240.00	1,765.73	3,240.00	0.00	.00%
1312 Water (Utilities)	4,000.00	3,432.72	4,000.00	5,235.24	0.00	-4,000.00	-100.00%
~moved to Buildings & Grounds							
1405 Lease Agreement	1,100.00	2,667.04	2,200.00	1,447.78	1,200.00	-1,000.00	-45.45%
1602 Building Structure Maint.	26,300.00	19,996.26	26,300.00	16,264.69	26,300.00	0.00	.00%
1606 Elevator Maintenance	155.00	161.00	0.00	0.00	0.00	0.00	.00%
1607 Equip/Furn. Maint.	8,000.00	1,133.04	6,500.00	538.36	6,500.00	0.00	.00%
1612 Maintenance Agreements	350.00	784.55	350.00	365.00	0.00	-350.00	-100.00%
1620 Radio Repair	1,000.00	171.38	1,000.00	0.00	1,000.00	0.00	.00%
1621 Rubbish Removal	6,000.00	5,646.00	6,000.00	5,187.76	6,000.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 699 County Jail CONT'D							
1676 Computer Upgrade/Maintenance ~includes FLEX	7,000.00	10,844.75	13,917.00	13,871.81	0.00	-13,917.00	-100.00%
1703 Insurance-Liability	0.00	53,422.00	60,000.00	50,762.11	0.00	-60,000.00	-100.00%
1810 Jail Employee Recognition	600.00	0.00	300.00	238.80	300.00	0.00	.00%
1815 Postage	0.00	2.04	0.00	0.00	0.00	0.00	.00%
1817 TAN Interest	20,000.00	0.00	50,000.00	0.00	0.00	-50,000.00	-100.00%
1907 Registration/Enrollment Fees	500.00	297.00	500.00	272.00	500.00	0.00	.00%
1909 Training & Education	15,000.00	4,886.96	15,000.00	6,144.50	15,000.00	0.00	.00%
2101 Food	114,000.00	141,574.64	114,000.00	108,261.34	135,600.00	21,600.00	18.95%
2214 Cleaning Supplies	15,000.00	18,426.16	15,000.00	16,909.49	15,000.00	0.00	.00%
2221 Institutional Bedding	4,000.00	5,333.67	4,000.00	3,417.60	5,500.00	1,500.00	37.50%
2225 Inmate Medical	70,000.00	47,810.53	70,000.00	78,183.71	90,000.00	20,000.00	28.57%
2226 Kitchen Supplies	9,000.00	9,336.20	9,000.00	9,141.07	20,000.00	11,000.00	122.22%
2230 Office Supplies	4,000.00	2,037.32	4,000.00	3,231.20	4,000.00	0.00	.00%
2239 Statutes/Reference Books	300.00	288.00	300.00	288.00	375.00	75.00	25.00%
2301 Correction Officer Uniforms	10,000.00	5,172.27	10,000.00	3,102.75	10,000.00	0.00	.00%
2303 Prisoner Uniforms	7,000.00	5,433.44	8,000.00	4,053.84	8,000.00	0.00	.00%
2360 Recruitment & PR	1,500.00	151.68	750.00	668.46	750.00	0.00	.00%
2805 Computer Upgrade	15,634.00	99.96	15,900.00	0.00	0.00	-15,900.00	-100.00%
2806 Security Cameras	1,800.00	0.00	1,800.00	0.00	1,800.00	0.00	.00%
2827 Control Panel (fixture)	9,000.00	4,200.00	9,000.00	0.00	15,000.00	6,000.00	66.67%
2845 Motor Vehicles - Reserve	0.00	0.00	5,000.00	0.00	60,000.00	55,000.00	1100.00%
3100 Wages	1,666,002.00	1,815,365.24	1,857,775.00	1,554,987.54	2,045,013.34	187,238.34	10.08%
3111 Military Pay	0.00	16,546.72	0.00	4,635.12	0.00	0.00	.00%
3115 Night Shift Differential	0.00	0.00	11,000.00	0.00	11,000.00	0.00	.00%
3125 Compensatory Time	0.00	13,186.19	0.00	0.00	0.00	0.00	.00%
3150 Regular Full Time Overtime	150,000.00	278,038.70	178,000.00	255,475.08	330,000.00	152,000.00	85.39%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 699 County Jail CONT'D							
3200 Part Time - Regular	108,000.00	60,945.16	80,000.00	14,610.88	20,000.00	-60,000.00	-75.00%
3220 Earned Paid Leave Wages	0.00	2,585.25	0.00	134.52	2,000.00	2,000.00	100.00%
3230 Part Time - IT wages	31,200.00	14,810.04	0.00	0.00	0.00	0.00	.00%
4000 Professional services	0.00	0.00	200.00	0.00	200.00	0.00	.00%
4004 IT Services Contract	19,667.00	45,768.93	0.00	384.61	0.00	0.00	.00%
4724 Health Insurance	0.00	677,168.15	734,390.00	506,518.52	0.00	-734,390.00	-100.00%
4730 Paid Family Medical Leave	0.00	11,118.40	9,289.00	8,618.07	0.00	-9,289.00	-100.00%
4735 MSRS	0.00	239,621.36	210,204.00	190,427.09	0.00	-210,204.00	-100.00%
4750 FICA County match	0.00	153,917.55	142,120.00	131,856.49	0.00	-142,120.00	-100.00%
4755 Workers Compensation	0.00	108,286.91	0.00	78,673.65	0.00	0.00	.00%
4835 Postage	0.00	0.00	0.00	0.78	0.00	0.00	.00%
5525 Taser Expense	3,423.00	0.00	5,408.00	0.00	5,408.00	0.00	.00%
7322 Replacement locks	0.00	6,008.00	2,400.00	654.99	21,000.00	18,600.00	775.00%
7325 Equipment & furniture	0.00	189.99	0.00	0.00	0.00	0.00	.00%
County Jail	2,629,180.00	4,031,381.10	4,007,607.00	3,307,258.88	3,077,000.34	-930,606.66	-23.22%

Washington county FY27 Budget Process

Revenue

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 699 County Jail							
6949 DOC Supplemental Funding	0.00	0.00	109,104.00	0.00	0.00	-109,104.00	-100.00%
6950 DOC Investment Fund	480,985.00	514,529.50	548,303.00	569,122.50	500,000.00	-48,303.00	-8.81%
6956 Misc Income (SSI Payments)	4,000.00	2,200.00	4,000.00	2,330.00	4,000.00	0.00	.00%
6959 MEDICAL CO-PAYS	2,800.00	571.08	2,800.00	2,366.96	2,800.00	0.00	.00%
6961 Community Confine. Pgm	0.00	145.00	0.00	0.00	0.00	0.00	.00%
6963 Court Surcharge/Fees	6,500.00	9,255.25	6,500.00	2,468.97	6,500.00	0.00	.00%
6964 Office of Substance Abuse Cont	0.00	110,492.92	80,000.00	9,507.08	80,000.00	0.00	.00%
6966 Audit Reimbursement	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
County Jail	494,285.00	637,193.75	750,707.00	585,795.51	598,300.00	-152,407.00	-20.30%

Washington county FY27 Budget Process

Expense

		2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 750 Litigation								
	Litigation	0.00	0.00	0.00	0.00	0.00	0.00	.00%

Washington county FY27 Budget Process

Expense

	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 800 Court							
3100 Wages	0.00	0.00	0.00	0.00	92,776.32	92,776.32	100.00%
4305 Electricity	0.00	55,261.96	0.00	62,346.84	70,000.00	70,000.00	100.00%
4310 Sewer bill	0.00	970.32	0.00	544.83	1,000.00	1,000.00	100.00%
4311 Water bill	0.00	1,561.09	0.00	2,212.98	1,700.00	1,700.00	100.00%
4314 Internet Expense	0.00	119.40	0.00	99.50	120.00	120.00	100.00%
4605 Parking lot/grounds/snow	0.00	5,804.70	0.00	3,387.87	6,000.00	6,000.00	100.00%
4610 Building/structure mainte	0.00	3,202.07	0.00	1,666.22	3,000.00	3,000.00	100.00%
4620 Elevator Maintenance Contract	0.00	1,713.19	0.00	1,237.50	0.00	0.00	.00%
4635 HVAC repairs	0.00	1,239.72	0.00	1,928.46	0.00	0.00	.00%
4675 Equipment Repair/Maintena	0.00	385.00	0.00	385.00	0.00	0.00	.00%
5205 Fuel - Buildings	0.00	12,285.91	0.00	8,187.44	12,300.00	12,300.00	100.00%
5325 Maintenance supplies	0.00	6,334.43	0.00	4,439.11	6,000.00	6,000.00	100.00%
7205 Building improvements	0.00	40,843.16	0.00	0.00	40,000.00	40,000.00	100.00%
7325 Equipment & furniture	0.00	0.00	0.00	2,897.15	0.00	0.00	.00%
Court	0.00	129,720.95	0.00	89,332.90	232,896.32	232,896.32	100.00%
Expense Totals:	**11,801,655.00**	**12,382,181.48**	**13,426,719.00**	**11,086,089.81**	**15,760,747.14**	**2,334,028.14**	**17.38%**

Washington county FY27 Budget Process

Revenue

		2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Committee	Comm Req vs Curr Bud Change $	Comm Req vs Curr Bud Change %
Dept: 800 Court								
8001 Court Reimb.		0.00	0.00	0.00	209,403.58	232,896.32	232,896.32	100.00%
	Court	0.00	0.00	0.00	209,403.58	232,896.32	232,896.32	100.00%
	Revenue Totals:	**1,616,706.00**	**15,559,617.98**	**1,854,121.00**	**4,666,277.78**	**2,082,929.32**	**228,808.32**	**12.34%**