

## MEMO

September 2025

To: Washington County Commissioners and other elected officials, Budget Advisory Committee members, Department Heads, and members of the public

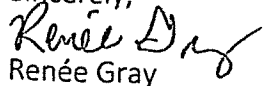
From: Renée Gray, County Manager

Re: Financial state of Washington County, beginning January 1, 2025.

First, I want to thank the amazing Department Heads and dedicated employees we have at Washington County. It takes many to run a tight ship, and we have the very best doing so. Thank you all, especially in such difficult times.

2025 has ushered in a year of changes in Washington County Government. We welcomed two new County Commissioners, District II David C. Burns, and District I, William "Billy" Howard. Immediately, the Commissioners were faced with a turbulent financial situation. A continuation of the 2024 budgeting revelations in that a short-fall was created by the County not taxing enough to the municipalities for 2020-2024 years. The first quarter brought alarms from the County Auditor, indicating there would be extremely rough times ahead, the end result being a cashflow shortage. In May, we said goodbye to long-time Commissioner, John Crowley. We thank him for his many years of dedication and service to Washington County, both as Sheriff, Deputy, and County Commissioner. We welcomed Governor appointed Commissioner of District III, Courtney Hammond, to carry out the remainder of the term. In July it was revealed there was a major cashflow shortage which forced the Commissioners to request bond counsel to assist with an additional Tax Anticipation Note. This action allowed for the County to continue operations mid-year, until municipalities could begin paying their County Taxes. The County was extremely sorry to lose Treasurer Jill Holmes, who resigned the office due to personal reasons. Being in such fiscal disarray, Grace Falzarano-Town Treasurer for the Town of Columbia Falls, was enlisted to help guide through the budget and provide a snapshot of what the remaining 2025 budget would look like. The end result was a grim projection that 2025 would end with a shortfall, which would prohibit the County from paying off the Tax Anticipation Note, further complicating the County financial situation. It was at this moment, the County Commissioners, through legal advice, bond counsel and the County auditor resigned to the seemingly only option, a referendum bond, asking the voters to approve up to \$11,000,000. This would rid the County of the anticipated \$2.6 million debt, pay off the existing TAN by December 31, 2025, and be able to continue to provide the critical services to the residents of Washington County. Through all of this process, new budget advisory committee members were elected at the district caucuses. We are looking forward to working together with the Commissioners, Budget Advisory Committee, Department heads and staff to see us through this situation.

Sincerely,

  
Renée Gray

Washington County  
Washington County Budget  
Computation of Tax Levy

9/8/2025 - BAC

	2024			2025			2026			Variance \$ Change	Variance % Change
	2024	2025	2026	2024	2025	2026	2024	2025	2026		
Departments	11,211,630.00	11,701,655.00	15,457,497.00	3,755,842.00	32.10%						
Reserves	100,000.00	100,000.00	111,000.00	11,000.00	11.00%						
Contingencies	0.00	0.00	100,000.00	100,000.00	100.00%						
	<u>11,311,630.00</u>	<u>11,801,655.00</u>	<u>15,668,497.00</u>	<u>3,866,842.00</u>	<u>32.77%</u>						

	2024			2025			2026			Variance Change \$	Variance Change %
	2024	2025	2026	2024	2025	2026	2024	2025	2026		
Revenues											
Departments	1,599,954.00	1,925,166.00	1,854,121.00	-71,045.00	-3.69%						
Fund balance - Surplus	0.00	0.00	0.00	0.00	0.00%						
Fund balance - Carry Overs	1,613,460.17	0.00	0.00	0.00	0.00%						
Fund balance - Contingency	0.00	0.00	0.00	0.00	100.00%						
	<u>3,213,414.17</u>	<u>1,925,166.00</u>	<u>1,854,121.00</u>	<u>-71,045.00</u>	<u>-3.69%</u>						

	2024			2025			2026			Variance Change \$	Variance Change %
	2024	2025	2026	2024	2025	2026	2024	2025	2026		
Amount to be raised by taxation											
Expenditures minus revenues	8,098,215.83	9,876,489.00	13,814,376.00	3,937,887.00	39.87%						
Overlay	40,491.08	49,382.45	*								
	<u>8,138,706.91</u>	<u>9,925,871.45</u>	<u>13,814,376.00</u>								



Washington County Budget  
Expenditures by Department

9/8/2025 - BAC

2026 Request vs 2026 Request

vs

2025 Budget vs 2025 Budget  
\$ Change % Change

Department - Expenditures	2024	2024	2025	2025	2026	2026	2025 Budget vs 2025 Budget \$ Change	2025 Budget vs 2025 Budget % Change
	Budget	Actual	Budget	YTD	Request	Approved		
Dept 602 EMA	131,544.00	173,189.94	137,553.00	78,588.94	148,560.00		11,007.00	8.00%
Dept 603 District Attorney	369,621.00	355,531.66	396,039.00	224,449.80	380,998.00		-15,041.00	-3.80%
Dept 604 County Admin	245,640.00	270,080.98	283,314.00	185,323.80	270,439.00		-12,875.00	-4.54%
Dept 605 County Finance	156,923.00	150,678.89	166,098.00	98,719.51	179,900.00		13,802.00	8.31%
Dept 606 County Buildings	447,089.00	388,232.22	360,232.00	277,959.82	461,394.00		101,162.00	28.08%
Dept 607 RCC	1,145,184.00	1,130,322.73	1,327,697.00	777,116.06	1,405,537.00		77,840.00	5.86%
Dept 609 Registry of Deeds	211,510.00	215,466.28	227,273.00	132,450.43	242,940.00		15,667.00	6.89%
Dept 610 Probate Court	244,135.00	244,434.23	277,982.00	150,651.95	313,480.00		35,498.00	12.77%
Dept 611 Sheriff's Depart	2,388,645.00	2,622,293.04	2,375,008.00	1,514,687.20	3,284,959.00		909,951.00	38.31%
Dept 612 IT	0.00	0.00	0.00	0.00	221,800.00		221,800.00	100.00%
Dept 614 Gov't Third Party	52,500.00	50,000.00	44,500.00	32,500.00	0.00		-44,500.00	-100.00%
Dept 618 Third Party Req	13,000.00	10,000.00	16,500.00	5,000.00	0.00		-16,500.00	-100.00%
Dept 619 Insurance	261,000.00	93,225.40	0.00	175,386.11	305,000.00		305,000.00	100.00%
Dept 620 Employee Ben	3,110,074.00	2,075,472.79	3,385,279.00	1,510,304.04	3,774,774.00		389,495.00	11.51%
Dept 622 Debt Service	24,000.00	124,068.70	75,000.00	0.00	1,550,000.00		1,475,000.00	1966.67%
Dept 699 County Jail	2,410,265.00	3,669,460.09	2,629,180.00	2,434,621.49	2,917,716.00		288,536.00	10.97%
<b>SUB-TOTALS</b>	<b>11,211,130.00</b>	<b>11,572,456.95</b>	<b>11,701,655.00</b>	<b>7,597,759.15</b>	<b>15,457,497.00</b>		<b>3,755,842.00</b>	<b>32.10%</b>
Dept 660 Capital Reserves	100,000.00	11,425.53	100,000.00	3,672.38	111,000.00		11,000.00	11.00%
Dept 662 Contingency	0.00	0.00	0.00	0.00	100,000.00		100,000.00	100.00%
<b>TOTALS</b>	<b>11,311,130.00</b>	<b>11,583,882.48</b>	<b>11,801,655.00</b>	<b>7,601,431.53</b>	<b>15,668,497.00</b>		<b>3,866,842.00</b>	<b>32.77%</b>

**Custom Budget Report**

**Expense**

Dept: 602 Emergency Management Agency	2022	2023	2024	2025	2025	2026	Init Req vs		
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud
3100 Wages	89,104.60	93,533.33	98,237.39	108,063.00	70,656.78	118,880.00	10,817.00	10.01%	
3150 Regular Full Time Overtime	0.00	0.00	84.71	0.00	0.00	0.00	0.00	.00%	
4004 IT Services Contract	6,000.00	18,167.00	12,639.95	15,000.00	8,400.00	15,000.00	0.00	.00%	
4006 Website Maintenance	0.00	0.00	0.00	500.00	0.00	500.00	0.00	.00%	
4104 Auto Expense	1,292.97	1,739.56	703.87	0.00	0.00	0.00	0.00	.00%	
4105 Auto mileage	109.98	396.93	0.00	300.00	0.00	300.00	0.00	.00%	
4110 Meals	53.95	62.80	163.48	500.00	360.00	500.00	0.00	.00%	
4115 Lodging	261.47	246.03	353.16	1,500.00	253.29	1,500.00	0.00	.00%	
4205 Gas/oil/grease vehicles	0.00	560.70	1,958.94	2,500.00	917.02	2,500.00	0.00	.00%	
4210 Vehicle Mt	0.00	0.00	1,722.18	500.00	0.00	500.00	0.00	.00%	
4314 Internet Expense	466.66	700.00	817.69	750.00	842.66	940.00	190.00	25.33%	
4315 Telephone bill	1,044.73	1,460.20	1,618.77	1,600.00	1,008.30	1,600.00	0.00	.00%	
4413 Lease Agreement	0.00	242.52	3,368.32	2,640.00	1,669.52	2,640.00	0.00	.00%	
4632 Equipment Repair/Maintena	0.00	0.00	0.00	500.00	0.00	500.00	0.00	.00%	
4655 Radios-base repairs/maint	45.00	0.00	0.00	200.00	240.00	200.00	0.00	.00%	
4675 Equipment Repair/Maintena	0.00	365.00	1,419.96	500.00	385.00	500.00	0.00	.00%	
~generator maintenance									
4676 Computer upgrade & mainte	255.39	48.00	844.65	400.00	0.00	400.00	0.00	.00%	
4805 Advertising	0.00	0.00	0.00	50.00	0.00	50.00	0.00	.00%	
4820 Dues & Bonds	75.00	75.00	50.00	50.00	50.00	50.00	0.00	.00%	
4835 Postage	1.26	3.78	134.71	50.00	0.69	50.00	0.00	.00%	
4840 Printing/Publications	0.00	0.00	0.00	50.00	246.48	50.00	0.00	.00%	
4940 Training/education	400.00	106.70	375.69	1,000.00	0.00	1,000.00	0.00	.00%	
5335 Office Supplies	934.50	185.12	272.85	400.00	144.33	400.00	0.00	.00%	
5385 Computer supplies	0.00	0.00	0.00	500.00	370.34	500.00	0.00	.00%	
7314 Office Equipment	0.00	40.08	0.00	0.00	0.00	0.00	0.00	.00%	
7345 Motor Vehicles - Reserve	27.06	0.00	48,423.62	0.00	0.00	0.00	0.00	.00%	

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency CONT'D								
Emergency Management Agency	100,072.57	117,932.75	173,189.94	137,553.00	85,544.41	148,560.00	11,007.00	8.00%

**Custom Budget Report**

**Expense**

Dept: 603 District Attorney	2022	2023	2024	2025	2025	2026	Init Req vs		
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud
3100 Wages	196,984.45	206,107.15	230,347.87	253,719.00	162,405.98	270,608.00	16,889.00	6.66%	
3150 Regular Full Time Overtime	80.78	245.39	183.05	0.00	0.00	0.00	0.00	.00%	
3200 Part Time - Regular	25,264.63	25,579.45	25,370.78	27,169.00	18,265.03	0.00	-27,169.00	-100.00%	
4020 Victim/witness Contract	1,911.53	3,035.31	2,335.95	2,500.00	1,564.25	2,500.00	0.00	.00%	
4021 Fed Vic-Wit Cont Pmt	24,790.84	15,032.01	31,321.25	27,500.00	17,437.01	27,500.00	0.00	.00%	
4080 Transcripts	120.00	26.50	200.20	1,200.00	164.50	800.00	-400.00	-33.33%	
4105 Auto mileage	5,623.69	7,082.40	3,681.14	14,000.00	3,219.30	8,000.00	-6,000.00	-42.86%	
4110 Meals	778.09	159.33	78.15	2,000.00	49.80	500.00	-1,500.00	-75.00%	
4115 Lodging	1,110.00	1,997.70	2,996.50	5,000.00	0.00	5,000.00	0.00	.00%	
4314 Internet Expense	700.00	700.00	700.00	701.00	553.01	940.00	239.00	34.09%	
4315 Telephone bill	9,299.88	9,913.95	11,552.99	10,600.00	7,241.58	11,400.00	800.00	7.55%	
~Machias and Calais									
4322 Share File (DA Office)	0.00	0.00	79.75	3,100.00	1,632.00	3,100.00	0.00	.00%	
4411 Calais office rent	3,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	.00%	
4630 Equipment Lease	1,828.55	2,818.08	2,711.09	3,000.00	2,254.00	3,000.00	0.00	.00%	
4676 Computer upgrade & mainte	18,859.98	20,131.90	21,735.75	25,000.00	14,062.69	25,000.00	0.00	.00%	
4722 Insurance - Other	377.02	490.25	367.69	500.00	1,476.88	400.00	-100.00	-20.00%	
4820 Dues & Bonds	1,152.50	1,057.50	1,145.00	1,650.00	1,140.00	1,650.00	0.00	.00%	
4835 Postage	1,817.45	2,029.91	1,756.45	1,900.00	257.73	1,300.00	-600.00	-31.58%	
~Machias and Calais									
4840 Printing/Publications	0.00	760.00	0.00	800.00	281.38	300.00	-500.00	-62.50%	
5335 Office Supplies	4,417.88	4,690.50	5,974.97	5,200.00	2,576.97	5,000.00	-200.00	-3.85%	
5375 Training & training suppl	1,125.00	1,350.00	1,000.00	1,500.00	563.00	1,500.00	0.00	.00%	
5510 Statutes & reference book	3,466.00	3,240.15	4,108.65	6,000.00	1,634.86	4,000.00	-2,000.00	-33.33%	
7320 Computer upgrade	4,646.05	1,386.10	4,118.88	0.00	0.00	2,000.00	2,000.00	100.00%	
7325 Equipment & furniture	2,088.30	1,634.69	765.55	0.00	0.00	500.00	500.00	100.00%	

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney CONT'D								
7332 Software Reserve	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100.00%
~future software purchase								
District Attorney	309,942.62	311,968.27	355,531.66	396,039.00	239,779.97	380,998.00	-15,041.00	-3.80%

**Custom Budget Report**

**Expense**

Dept: 604 County Administration	2022	2023	2024	2025	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Change \$	Change %	
3100 Wages	154,261.22	175,247.16	163,638.80	180,013.00	115,744.00	198,019.00	18,006.00	10.00%	
3230 Part Time - IT wages	0.00	0.00	5,500.00	0.00	0.00	0.00	0.00	.00%	
4000 Professional services	13,018.62	8,248.17	18,141.40	6,000.00	22,071.65	10,000.00	4,000.00	66.67%	
~TAN Services									
4004 IT Services Contract	0.00	0.00	0.00	6,000.00	3,500.00	2,000.00	-4,000.00	-66.67%	
4005 Audit Services	5,932.53	0.00	8,000.00	20,000.00	8,000.00	20,000.00	0.00	.00%	
4006 Website Maintenance	1,132.29	625.00	625.00	1,000.00	513.00	1,000.00	0.00	.00%	
4105 Auto mileage	5,837.65	5,546.35	4,857.10	2,500.00	4,111.59	3,000.00	500.00	20.00%	
4110 Meals	323.25	284.85	427.27	500.00	193.78	500.00	0.00	.00%	
4115 Lodging	945.05	493.76	0.00	500.00	71.93	500.00	0.00	.00%	
4309 Phone Repair/Maintenance	0.00	0.00	75.00	0.00	0.00	0.00	0.00	.00%	
4314 Internet Expense	700.00	720.00	700.00	701.00	552.98	1,420.00	719.00	102.57%	
~Includes email (7)									
4315 Telephone bill	9,004.18	10,131.32	10,518.83	11,000.00	6,174.53	11,000.00	0.00	.00%	
4630 Equipment Lease	2,656.39	1,709.60	2,429.60	2,000.00	1,869.59	2,000.00	0.00	.00%	
4676 Computer upgrade & mainte	23.88	2,142.41	2,047.01	2,000.00	1,165.00	1,500.00	-500.00	-25.00%	
4805 Advertising	1,128.60	3,088.10	2,432.16	2,000.00	848.09	2,000.00	0.00	.00%	
4820 Dues & Bonds	10,301.16	10,800.25	10,863.36	11,200.00	11,362.36	11,200.00	0.00	.00%	
4835 Postage	253.19	1,410.89	2,979.61	2,800.00	-526.73	3,200.00	400.00	14.29%	
4840 Printing/Publications	243.00	237.48	113.76	150.00	269.48	150.00	0.00	.00%	
4920 Miscellaneous	684.26	734.12	1,804.16	950.00	370.55	950.00	0.00	.00%	
4930 Registration/enrollment f	268.99	0.00	225.94	300.00	69.99	300.00	0.00	.00%	
4940 Training/education	0.00	35.00	0.00	0.00	85.00	0.00	0.00	.00%	
5335 Office Supplies	748.10	900.39	1,423.63	1,500.00	1,197.66	1,500.00	0.00	.00%	
5505 Books & periodicals(subsc	40.00	63.88	97.78	200.00	73.90	200.00	0.00	.00%	
7314 Office Equipment	43.99	1,081.40	0.00	0.00	60.00	0.00	0.00	.00%	
7325 Equipment & furniture	0.00	25.00	410.59	0.00	79.00	0.00	0.00	.00%	

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration CONTD								
7336 Econ. Dev. - SCEC	18,000.00	24,000.00	24,000.00	24,000.00	18,000.00	0.00	-24,000.00	-100.00%
~SCEC								
7340 Archive	9,601.65	11,145.25	8,769.98	8,000.00	6,073.00	0.00	-8,000.00	-100.00%
County Administration	235,148.00	258,670.38	270,080.98	283,314.00	201,930.35	270,439.00	-12,875.00	-4.54%

**Custom Budget Report**

**Expense**

Dept: 605 County Finance	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	119,237.40	129,835.14	129,747.37	142,722.00	91,169.31	129,799.00	-12,923.00	-9.05%
3200 Part Time - Regular	0.00	0.00	0.00	0.00	0.00	22,641.00	22,641.00	100.00%
4000 Professional services	6,326.85	6,906.96	7,613.21	9,000.00	4,509.89	9,000.00	0.00	.00%
~payroll								
4004 IT Services Contract	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100.00%
4105 Auto mileage	0.00	24.89	127.30	500.00	0.00	250.00	-250.00	-50.00%
4110 Meals	0.00	47.51	0.00	400.00	0.00	250.00	-150.00	-37.50%
4115 Lodging	0.00	0.00	0.00	400.00	0.00	0.00	-400.00	-100.00%
4314 Internet Expense	700.00	700.00	700.00	701.00	553.02	1,160.00	459.00	65.48%
~includes email (3)								
4315 Telephone bill	1,057.48	1,086.09	1,562.07	1,600.00	717.50	1,400.00	-200.00	-12.50%
4630 Equipment Lease	409.83	369.95	360.01	425.00	357.57	0.00	-425.00	-100.00%
4676 Computer upgrade & mainte	3,728.71	3,971.07	4,308.62	6,000.00	5,463.71	6,000.00	0.00	.00%
~TRIO software maintenance								
4805 Advertising	0.00	80.00	0.00	100.00	0.00	100.00	0.00	.00%
4820 Dues & Bonds	0.00	0.00	0.00	50.00	0.00	0.00	-50.00	-100.00%
4835 Postage	1,510.29	1,541.49	1,478.76	1,500.00	1,030.37	2,000.00	500.00	33.33%
4920 Miscellaneous	0.00	0.00	237.20	0.00	0.00	0.00	0.00	.00%
4940 Training/education	0.00	519.00	238.99	700.00	0.00	500.00	-200.00	-28.57%
5335 Office Supplies	1,114.81	1,457.70	1,207.77	2,000.00	555.64	2,000.00	0.00	.00%
7305 County computer upgrade	1,593.52	48.00	3,097.59	0.00	0.00	1,800.00	1,800.00	100.00%
7314 Office Equipment	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
County Finance	135,678.89	146,587.80	150,678.89	166,098.00	104,357.01	179,900.00	13,802.00	8.31%



**Custom Budget Report**

**Expense**

Dept: 606 County Buildings CONT'D	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %
4645 Plumbing (repairs/mainten	3,199.43	0.00	0.00	0.00	0.00	0.00	0.00	.00%
~see 4610								
4660 Rubbish Removal/Shredding	1,823.81	2,962.93	6,000.92	2,500.00	1,323.00	2,500.00	0.00	.00%
5205 Fuel - Buildings	35,994.53	35,563.49	33,162.40	44,500.00	27,194.48	44,500.00	0.00	.00%
5325 Maintenance supplies	6,207.01	4,200.53	6,725.24	4,000.00	1,594.45	6,000.00	2,000.00	50.00%
5335 Office Supplies	200.86	138.98	162.97	150.00	115.98	150.00	0.00	.00%
5405 Uniforms/clothing allowan	0.00	340.69	248.37	2,750.00	771.87	2,750.00	0.00	.00%
7205 Building improvements	12,500.52	1,804.82	38,269.98	0.00	21,855.39	43,000.00	43,000.00	100.00%
7210 Jail Roof	0.00	0.00	14,580.00	0.00	35,693.45	9,000.00	9,000.00	100.00%
7211 HVAC	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	100.00%
7325 Equipment & Furniture	152.38	32,728.94	7,664.58	0.00	0.00	8,500.00	8,500.00	100.00%
7345 Motor Vehicles - Reserve	0.00	0.00	10,730.00	0.00	0.00	0.00	0.00	.00%
7380 Building Signage	0.00	0.00	158.84	0.00	0.00	0.00	0.00	.00%
County Buildings	233,590.99	294,505.49	388,232.22	360,232.00	296,392.42	461,394.00	101,162.00	28.08%

**Custom Budget Report**

**Expense**

Dept: 607 Regional Communications Center	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	666,706.52	717,528.95	886,505.40	1,089,077.00	673,579.29	1,205,000.00	115,923.00	10.64%
3115 Night Shift Differential	0.00	0.00	0.00	0.00	0.00	8,000.00	8,000.00	100.00%
3150 Regular- Full Time Overtime	35,345.24	46,478.73	53,304.74	50,000.00	39,542.92	50,000.00	0.00	.00%
3200 Part Time - Regular	90,008.69	67,569.82	34,257.36	40,000.00	4,867.17	20,000.00	-20,000.00	-50.00%
3230 Part Time - IT wages	0.00	0.00	17,409.69	31,200.00	10,269.78	0.00	-31,200.00	-100.00%
4004 IT Services Contract	17,333.16	18,546.32	19,929.15	19,667.00	30,512.62	0.00	-19,667.00	-100.00%
4105 Auto mileage	1,235.91	1,248.44	4,133.50	2,000.00	767.06	2,000.00	0.00	.00%
4110 Meals	541.34	607.54	3,969.39	1,500.00	1,484.36	1,500.00	0.00	.00%
4115 Lodging	410.00	70.00	1,696.00	1,000.00	910.00	1,000.00	0.00	.00%
4125 Equipment & Furniture	0.00	0.00	0.00	0.00	0.00	2,400.00	2,400.00	100.00%
4205 Gas/oil/grease vehicles	1,823.23	2,945.11	1,439.73	2,000.00	715.70	1,500.00	-500.00	-25.00%
4305 Electricity	10,339.15	11,551.90	11,575.19	10,515.00	9,183.46	10,515.00	0.00	.00%
4314 Internet Expense	700.00	700.00	700.00	800.00	553.02	940.00	140.00	17.50%
4315 Telephone bill	4,038.23	4,229.12	5,492.63	4,230.00	3,217.96	4,000.00	-230.00	-5.44%
4320 Datalines	3,510.30	2,948.29	2,867.14	1,678.00	1,117.83	1,678.00	0.00	.00%
4321 Computer Maintenance Agre	1,930.41	8,956.86	22,563.92	11,187.00	10,730.22	23,384.00	12,197.00	109.03%
~includes Spillman								
4450 Communications Equipment Maint	0.00	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100.00%
4630 Equipment Lease	1,580.78	271.33	228.54	271.00	0.00	230.00	-41.00	-15.13%
4655 Radios-base repairs/maint	36,728.91	43,200.00	39,600.00	36,000.00	28,800.00	43,200.00	7,200.00	20.00%
~PCT contract								
4657 Recorder/Maintenance	16,000.00	0.00	0.00	0.00	0.00	6,818.00	6,818.00	100.00%
4675 Equipment Repair/Maintena	162.88	365.00	1,277.70	1,000.00	715.00	1,000.00	0.00	.00%
4722 Insurance - Other	0.00	1,159.00	1,110.00	1,500.00	0.00	1,500.00	0.00	.00%
4820 Dues & Bonds	342.00	347.00	499.00	347.00	200.00	347.00	0.00	.00%
4835 Postage	9.87	0.00	4.14	25.00	0.00	25.00	0.00	.00%
4940 Training/education	294.00	765.85	1,278.33	1,500.00	575.00	1,500.00	0.00	.00%

**Custom Budget Report**

**Expense**

Dept: 607 Regional Communications Center-CONT'D	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
5206 Propane-Towers	0.00	0.00	2,128.58	1,000.00	0.00	1,000.00	0.00	.00%
5335 Office Supplies	1,954.83	1,071.61	2,953.51	1,500.00	514.77	1,500.00	0.00	.00%
5360 Public Safety	0.00	0.00	0.00	18,000.00	16,627.00	0.00	-18,000.00	-100.00%
5405 Uniforms/clothing allowan	215.65	1,398.63	200.00	1,500.00	658.60	1,500.00	0.00	.00%
5810 Employee Recognition	1,128.83	190.00	269.03	200.00	52.75	0.00	-200.00	-100.00%
7310 Communications Equipment Maint	36,959.75	8,005.59	14,045.77	0.00	1,340.00	7,500.00	7,500.00	100.00%
7325 Equipment & furniture	1,267.62	492.36	884.29	0.00	107.80	0.00	0.00	.00%
Regional Communications Center	930,567.30	940,647.45	1,130,322.73	1,327,697.00	837,042.31	1,405,537.00	77,840.00	5.86%

**Custom Budget Report**

**Expense**

Dept: 609 Registry of Deeds	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	136,868.93	133,798.26	149,289.46	164,223.00	107,376.25	179,680.00	15,457.00	9.41%
4004 IT Services Contract	0.00	0.00	166.25	500.00	0.00	0.00	-500.00	-100.00%
4314 Internet Expense ~includes email (3)	700.00	700.00	700.00	750.00	553.01	1,160.00	410.00	54.67%
4315 Telephone bill	504.05	488.24	647.46	700.00	359.17	700.00	0.00	.00%
4630 Equipment Lease	247.78	1,809.79	5,144.55	5,800.00	3,968.75	5,800.00	0.00	.00%
4632 Equipment Repair/Maintena	522.50	533.96	0.00	600.00	0.00	500.00	-100.00	-16.67%
4820 Dues & Bonds	150.00	150.00	200.00	200.00	200.00	200.00	0.00	.00%
4825 Scanning & Imaging	50,224.50	42,769.50	52,628.25	50,000.00	32,400.00	49,000.00	-1,000.00	-2.00%
4835 Postage	1,304.52	1,554.43	1,431.75	1,700.00	833.03	1,800.00	100.00	5.88%
4920 Miscellaneous	0.00	0.00	170.98	0.00	0.00	500.00	500.00	100.00%
4930 Registration/enrollment f	0.00	0.00	60.00	300.00	199.00	300.00	0.00	.00%
5335 Office Supplies	915.57	1,539.70	1,621.56	2,500.00	1,155.49	2,800.00	300.00	12.00%
7325 Equipment & furniture Registry of Deeds	562.74	359.19	3,406.02	0.00	0.00	500.00	500.00	100.00%
	192,000.59	183,703.07	215,466.28	227,273.00	147,044.70	242,940.00	15,667.00	6.89%

**Custom Budget Report**

**Expense**

Dept: 610 Probate Court	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
3100 Wages	182,020.92	191,776.42	203,634.35	224,002.00	146,462.82	245,450.00	21,448.00	9.57%
4000 Professional services	7,558.33	11,877.61	19,933.47	30,000.00	2,747.70	40,000.00	10,000.00	33.33%
4004 IT Services Contract	0.00	0.00	0.00	1,800.00	0.00	2,000.00	200.00	11.11%
4105 Auto mileage	154.44	979.22	1,000.31	1,000.00	512.40	1,000.00	0.00	.00%
4110 Meals	0.00	102.78	78.04	300.00	96.31	300.00	0.00	.00%
4115 Lodging	0.00	0.00	0.00	500.00	0.00	250.00	-250.00	-50.00%
4314 Internet Expense	700.00	849.90	700.00	750.00	553.01	1,080.00	330.00	44.00%
~Includes emails (2)								
4315 Telephone bill	873.16	516.85	675.79	700.00	375.39	700.00	0.00	.00%
4630 Equipment Lease	1,580.78	1,409.04	1,355.55	1,400.00	1,127.00	1,400.00	0.00	.00%
4632 Equipment Repair/Maintena	105.00	0.00	0.00	150.00	0.00	150.00	0.00	.00%
4676 Computer upgrade & mainte	84.00	500.00	24.94	500.00	159.90	1,100.00	600.00	120.00%
~Quickbooks/Adobe								
4805 Advertising	0.00	0.00	0.00	100.00	0.00	100.00	0.00	.00%
4820 Dues & Bonds	688.00	863.00	751.00	1,050.00	325.00	1,050.00	0.00	.00%
4835 Postage	2,117.29	2,377.28	2,705.56	1,630.00	1,486.89	1,800.00	170.00	10.43%
4845 Notice Publications	9,925.00	9,125.00	6,648.64	11,000.00	4,650.00	10,000.00	-1,000.00	-9.09%
5335 Office Supplies	843.85	1,441.75	2,096.77	1,800.00	709.53	1,800.00	0.00	.00%
5338 Record Management System	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100.00%
5510 Statutes & reference book	1,329.62	1,196.48	1,303.39	1,300.00	938.78	1,300.00	0.00	.00%
7320 Computer upgrade	732.44	1,336.86	967.07	0.00	0.00	1,000.00	1,000.00	100.00%
7325 Equipment & furniture	293.46	1,108.43	139.35	0.00	0.00	0.00	0.00	.00%
7370 ICON Docket System	2,420.00	2,420.00	2,420.00	0.00	2,420.00	0.00	0.00	.00%
Probate Court	211,426.29	227,880.62	244,434.23	277,982.00	162,564.73	313,480.00	35,498.00	12.77%

**Custom Budget Report**

**Expense**

Dept: 611 Sheriff's Department	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %
3100 Wages	1,065,587.71	1,199,499.04	1,631,948.22	1,774,660.00	1,136,797.00	1,957,866.00	183,206.00	10.32%
3103 Lubec Wages	4,004.10	297.06	0.00	0.00	1,500.00	0.00	0.00	.00%
3105 SO-Outside Detail	4,815.00	10,530.00	14,149.68	0.00	21,200.00	0.00	0.00	.00%
3106 MDEA Regular Wages	153,945.56	147,305.60	0.00	0.00	0.00	0.00	0.00	.00%
3107 MDEA Overtime Wages	3,583.76	5,115.72	0.00	0.00	0.00	0.00	0.00	.00%
3109 Jonesport Wages	13,500.00	10,341.25	14,670.00	0.00	10,800.00	0.00	0.00	.00%
3110 UMM Security	6,885.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
3111 Military Pay	3,299.60	842.15	4,634.75	0.00	2,066.40	0.00	0.00	.00%
3112 Homeland Security Detail	19,580.95	173.16	0.00	0.00	0.00	0.00	0.00	.00%
3150 Regular Full Time Overtime	126,092.60	167,676.77	205,795.52	135,000.00	154,091.55	220,000.00	85,000.00	62.96%
3200 Part Time - Regular	19,628.51	56,509.11	14,575.34	15,000.00	3,069.57	12,000.00	-3,000.00	-20.00%
3230 Part Time - IT wages	0.00	0.00	17,410.38	31,200.00	10,270.23	0.00	-31,200.00	-100.00%
3240 Civil Process	22,800.00	35,912.00	39,556.00	45,000.00	25,028.00	45,000.00	0.00	.00%
4000 Professional services	3,125.00	3,500.00	2,425.00	3,000.00	200.00	3,000.00	0.00	.00%
4004 IT Services Contract	17,333.68	18,546.84	19,929.16	19,667.00	30,512.96	0.00	-19,667.00	-100.00%
4105 Auto mileage	480.09	533.61	179.16	1,000.00	80.57	1,000.00	0.00	.00%
4110 Meals	1,165.10	889.74	639.52	1,500.00	0.00	1,500.00	0.00	.00%
4115 Lodging	4,377.82	2,580.75	6,463.34	6,000.00	566.32	5,000.00	-1,000.00	-16.67%
4117 Tolls	10.25	6.25	3.50	50.00	0.00	50.00	0.00	.00%
4140 Civil Process Expenses	17,788.17	29,273.25	36,291.63	42,000.00	17,328.29	42,000.00	0.00	.00%
4205 Gas/oil/grease vehicles	113,554.70	114,052.54	97,387.01	100,000.00	53,148.61	95,000.00	-5,000.00	-5.00%
4210 Vehicle Mnt	40,654.77	61,293.61	56,576.59	50,000.00	39,330.66	45,000.00	-5,000.00	-10.00%
4305 Electricity	3,187.93	3,405.30	3,575.91	3,600.00	3,198.83	80,000.00	76,400.00	2122.22%
4314 Internet Expense	700.00	700.00	700.00	701.00	655.12	912.00	211.00	30.10%
4315 Telephone bill	31,020.67	36,561.71	36,880.86	39,400.00	19,857.06	39,400.00	0.00	.00%
4630 Equipment Lease	3,161.55	1,680.37	1,584.09	2,670.00	1,127.00	2,670.00	0.00	.00%
4656 Mobile radios/repairs-mai	408.00	669.43	743.00	600.00	325.50	600.00	0.00	.00%

**Custom Budget Report**

**Expense**

Dept: 611 Sheriff's Department CONTD	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$
4676 Computer upgrade & mainte	4,102.25	19,690.05	25,432.66	15,525.00	26,590.82	77,485.00	61,960.00	399.10%
4820 Dues & Bonds	1,192.00	992.00	1,100.00	1,200.00	1,100.00	1,200.00	0.00	.00%
4835 Postage	1,938.44	1,760.80	1,961.78	2,500.00	1,376.25	2,500.00	0.00	.00%
4840 Printing/Publications	3,578.32	1,877.33	2,297.18	3,550.00	1,791.56	3,800.00	250.00	7.04%
~combining 4805, 4840, and 5510								
4905 Criminal Investigation ex	3,365.18	3,541.24	2,417.01	12,000.00	5,461.37	19,000.00	7,000.00	58.33%
4935 Fitness Incentive	5,500.00	7,250.00	4,750.00	14,000.00	2,000.00	14,000.00	0.00	.00%
4940 Training/education	21,231.99	20,568.66	27,504.86	1,800.00	3,627.00	30,000.00	28,200.00	1566.67%
5335 Office Supplies	5,771.55	4,918.79	7,069.81	7,400.00	2,043.27	7,400.00	0.00	.00%
5338 Record Management System	10,083.88	535.25	3,025.56	0.00	2,738.04	3,200.00	3,200.00	100.00%
5360 Public Safety	4,855.06	3,581.58	3,892.68	6,000.00	3,314.22	6,000.00	0.00	.00%
5385 Computer supplies	104.48	0.00	0.00	0.00	0.00	0.00	0.00	.00%
5405 Uniforms/clothing allowan	16,816.13	21,666.51	17,859.38	17,605.00	6,669.82	22,600.00	4,995.00	28.37%
5520 Firearm Associated Expense	13,391.14	19,840.78	17,215.81	12,380.00	78.00	10,899.00	-1,481.00	-11.96%
5525 Taser Expense	0.00	0.00	0.00	10,000.00	11,674.79	10,000.00	0.00	.00%
5850 K-9 Expense	0.00	0.00	0.00	0.00	0.00	5,877.00	5,877.00	100.00%
7050 Officer Acquisition	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100.00%
7320 Computer upgrade	17,184.30	10,291.66	21,978.25	0.00	547.36	0.00	0.00	.00%
7325 Equipment & furniture	266.19	564.98	368.49	0.00	85.49	0.00	0.00	.00%
7345 Motor Vehicles - Reserve	255,193.00	160,679.00	253,922.72	0.00	0.00	340,000.00	340,000.00	100.00%
7346 Motor Vehicle Equipment Res	68,462.11	102,861.64	14,901.81	0.00	18,274.83	120,000.00	120,000.00	100.00%
7350 Portable Radio	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
7390 Bullet-proof vests	11,800.00	6,746.00	2,203.00	0.00	2,313.00	22,500.00	22,500.00	100.00%
7391 K-9 Reserve	0.00	4,854.56	8,273.38	0.00	11,902.34	7,500.00	7,500.00	100.00%
Sheriffs Department	2,133,026.54	2,300,116.09	2,622,293.04	2,375,008.00	1,632,741.83	3,284,959.00	909,951.00	38.31%

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 612 Information Technology								
3200 Part Time - Regular	0.00	0.00	0.00	0.00	0.00	46,800.00	46,800.00	100.00%
4004 IT Services Contract	0.00	0.00	0.00	0.00	0.00	175,000.00	175,000.00	100.00%
Information Technology	0.00	0.00	0.00	0.00	0.00	221,800.00	221,800.00	100.00%

**Custom Budget Report**

**Expense**

Dept: 614 Governmental Third Party	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00	-12,000.00	-100.00%
4703 Was.Cty. Extension Associ	37,600.00	32,800.00	38,000.00	32,500.00	32,500.00	0.00	-32,500.00	-100.00%
Governmental Third Party	49,600.00	44,800.00	50,000.00	44,500.00	32,500.00	0.00	-44,500.00	-100.00%

**Custom Budget Report**

**Expense**

Dept: 618 Third Party Requests	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
4714 Wash. Cty. Firefighters A	6,500.00	6,500.00	5,000.00	5,000.00	5,000.00	0.00	-5,000.00	-100.00%
4715 Orono Fire Region Responss Team	0.00	0.00	0.00	5,000.00	0.00	0.00	-5,000.00	-100.00%
4716 Downeast Institute	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	-5,000.00	-100.00%
4717 Next Step	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	-1,500.00	-100.00%
Third Party Requests	13,000.00	13,000.00	10,000.00	16,500.00	5,000.00	0.00	-16,500.00	-100.00%

**Custom Budget Report**

**Expense**

Dept: 619 Insurance	2022	2023	2024	2025	2025	2026	Init Req vs			
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud	Change %
4721 Liability Insurance	52,818.43	55,527.01	61,974.07	0.00	69,679.26	80,000.00	80,000.00		100.00%	
4755 Workers Compensation Insurance	121,812.09	58,234.86	31,251.33	0.00	105,487.62	225,000.00	225,000.00		100.00%	
	174,630.52	113,761.87	93,225.40	0.00	175,166.88	305,000.00	305,000.00		100.00%	

**Custom Budget Report**

**Expense**

Dept: 620 Employee Benefits	2022	2023	2024	2025	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Initial	Curr Bud Change \$	Curr Bud Change %
4724 Health Insurance	1,138,880.96	1,215,500.80	1,371,294.53	2,225,875.00	1,186,545.37	2,445,630.00	219,755.00	9.87%	
4730 Paid Family Medical Leave	0.00	0.00	0.00	15,000.00	13,860.57	35,156.00	20,156.00	134.37%	
4735 MSRS	283,534.20	327,624.38	385,807.90	632,538.00	344,528.82	736,104.00	103,566.00	16.37%	
4740 IRA match	9,200.00	6,300.00	13,100.00	20,000.00	6,800.00	20,000.00	0.00	.00%	
4750 FICA County match	230,089.28	261,681.28	305,270.36	491,866.00	238,187.58	537,884.00	46,018.00	9.36%	
Employee Benefits	1,661,704.44	1,811,106.46	2,075,472.79	3,385,279.00	1,789,922.34	3,774,774.00	389,495.00	11.51%	

**Custom Budget Report**

**Expense**

	2022	2023	2024	2025	2025	2026	Init Req vs			
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud	Change %
Dept: 622 Debt Service										
4800 TAN Interest	0.00	93,550.85	124,068.70	75,000.00	0.00	150,000.00	75,000.00		100.00%	
4801 Bond Repayment - Principal	0.00	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00		100.00%	
4802 Bond Repayment - Interest	0.00	0.00	0.00	0.00	0.00	400,000.00	400,000.00		100.00%	
Debt Service	0.00	93,550.85	124,068.70	75,000.00	0.00	1,550,000.00	1,475,000.00		1966.67%	

**Custom Budget Report**

**Expense**

Dept: 660 Capital Reserves	2022	2023	2024	2025	2025	2026	Init Req vs			
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud	Change %
7501 Leave Reimbursement Reser	0.00	61,612.06	0.00	75,000.00	0.00	80,000.00	5,000.00		6.67%	
7502 Unemployment Reserves	6,576.78	25,652.91	11,287.00	25,000.00	4,365.06	25,000.00	0.00		.00%	
7503 Earned Paid Leave	0.00	210.00	138.53	0.00	0.00	6,000.00	6,000.00		100.00%	
Capital Reserves	6,576.78	87,474.97	11,425.53	100,000.00	4,365.06	111,000.00	11,000.00		11.00%	

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 662 Contingency								
8001 Contingency	28,925.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100.00%
Contingency	28,925.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100.00%

**Custom Budget Report**

**Expense**

Dept: 699 County Jail	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %
1002 Ambulance Services	381.94	978.20	1,452.73	2,200.00	2,353.09	2,200.00	0.00	.00%
1017 Inmate Medical Svs. Contract	135,111.89	140,658.45	150,225.87	133,224.00	126,923.12	152,464.00	19,240.00	14.44%
1026 Psychological Services	0.00	1,293.75	3,521.25	9,000.00	1,439.43	9,000.00	0.00	.00%
1028 Sanitation/Pest Control	1,208.00	1,326.00	1,434.00	1,300.00	897.00	1,300.00	0.00	.00%
1102 Automobile Mileage	61.23	0.00	132.66	0.00	0.00	0.00	0.00	.00%
1104 Lodging	1,522.42	2,663.28	6,885.90	10,000.00	3,876.63	12,000.00	2,000.00	20.00%
1106 Meals - Staff	1,889.53	2,676.80	6,478.73	7,675.00	3,663.33	7,500.00	-175.00	-2.28%
1108 Other (Tolls, Parking)	179.00	162.70	239.95	150.00	87.50	150.00	0.00	.00%
1203 Gasoline	8,662.49	8,221.94	8,432.78	11,000.00	4,314.15	10,000.00	-1,000.00	-9.09%
1209 Vehicle Repairs and Maint.	5,661.54	5,795.92	7,651.93	9,000.00	8,524.45	10,000.00	1,000.00	11.11%
1302 Electric (Utilities)	36,452.96	46,963.30	46,489.76	50,000.00	29,967.12	50,000.00	0.00	.00%
1303 Fuel Oil/Heating Oil	37,378.87	37,207.61	36,662.12	40,000.00	27,187.40	40,000.00	0.00	.00%
1305 Gas-Propane (Kitchen)	4,574.13	4,803.37	3,962.84	5,500.00	3,449.95	5,500.00	0.00	.00%
1308 Sewer (Utilities)	10,431.17	15,003.70	15,515.29	17,000.00	13,598.76	17,000.00	0.00	.00%
1310 Telephone/Internet	3,121.46	2,995.78	3,158.31	3,600.00	1,818.05	3,600.00	0.00	.00%
1312 Water (Utilities)	2,238.29	3,191.61	3,170.85	4,000.00	2,548.56	4,000.00	0.00	.00%
1405 Lease Agreement	247.78	271.33	1,407.71	1,100.00	1,825.73	2,200.00	1,100.00	100.00%
1602 Building Structure Maint.	5,996.36	27,663.24	16,476.16	26,300.00	12,888.25	26,300.00	0.00	.00%
1606 Elevator Maintenance	150.00	0.00	155.00	155.00	161.00	0.00	-155.00	-100.00%
1607 Equip/Furn. Maint.	2,696.73	7,770.82	2,433.16	8,000.00	418.55	6,500.00	-1,500.00	-18.75%
1612 Maintenance Agreements	0.00	350.00	350.00	350.00	784.55	350.00	0.00	.00%
1620 Radio Repair	873.57	196.35	1,122.87	1,000.00	171.38	1,000.00	0.00	.00%
1621 Rubbish Removal	4,798.09	6,751.61	6,943.51	6,000.00	3,602.00	6,000.00	0.00	.00%
1676 Computer Upgrade/Maintenance	1,077.02	758.77	22,931.01	7,000.00	2,407.80	13,917.00	6,917.00	98.81%
~Includes Spillman								
1703 Insurance-Liability	48,038.98	48,081.33	49,795.18	0.00	53,422.00	60,000.00	60,000.00	100.00%
1810 Jail Employee Recognition	0.00	0.00	500.00	600.00	0.00	300.00	-300.00	-50.00%

**Custom Budget Report**

**Expense**

Dept: 699 County Jail CONTD	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
1815 Postage	0.00	0.60	0.00	0.00	2.04	0.00	0.00	.00%
1817 TAN Interest	0.00	2,000.00	6,000.00	20,000.00	0.00	50,000.00	30,000.00	150.00%
1840 Printing/Publications	166.29	730.45	0.00	0.00	0.00	0.00	0.00	.00%
1907 Registration/Enrollment Fees	450.00	270.00	270.00	500.00	297.00	500.00	0.00	.00%
1909 Training & Education	6,118.95	10,447.03	10,552.24	15,000.00	3,279.96	15,000.00	0.00	.00%
2101 Food	105,329.15	127,309.82	104,331.14	114,000.00	96,591.30	114,000.00	0.00	.00%
2214 Cleaning Supplies	14,903.22	15,213.55	17,412.84	15,000.00	12,925.55	15,000.00	0.00	.00%
2221 Institutional Bedding	3,419.37	2,486.68	2,039.52	4,000.00	4,850.23	4,000.00	0.00	.00%
2225 Insitt. Misc. Sup. (Medical)	73,753.41	71,278.31	52,531.16	70,000.00	31,444.02	70,000.00	0.00	.00%
2226 Kitchen Supplies	7,928.60	9,097.35	9,840.31	9,000.00	6,510.17	9,000.00	0.00	.00%
2230 Office Supplies	2,421.57	3,987.26	2,194.40	4,000.00	1,355.70	4,000.00	0.00	.00%
2239 Statutes/Reference Books	272.00	354.00	272.00	300.00	0.00	300.00	0.00	.00%
2301 Correction Officer Uniforms	6,730.38	11,468.48	9,188.34	10,000.00	4,528.07	10,000.00	0.00	.00%
2303 Prisoner Uniforms	7,587.58	6,637.91	3,708.92	7,000.00	5,394.60	8,000.00	1,000.00	14.29%
2360 Recruitment & PR	1,684.83	3,502.00	3,613.62	1,500.00	151.68	750.00	-750.00	-50.00%
2805 Computer Upgrade	1,872.81	10,218.15	9,535.49	15,634.00	99.96	15,900.00	266.00	1.70%
2806 Security Cameras	0.00	0.00	0.00	1,800.00	0.00	1,800.00	0.00	.00%
2827 Control Panel (fixture)	0.00	0.00	11,003.83	9,000.00	0.00	9,000.00	0.00	.00%
2845 Motor Vehicles - Reserve	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
3100 Wages	1,425,338.47	1,480,832.14	1,674,530.39	1,666,002.00	1,206,336.39	1,867,177.00	201,175.00	12.08%
3115 Night Shift Differential	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00	100.00%
3150 Regular Full Time Overtime	68,448.28	94,829.26	157,655.94	150,000.00	144,839.93	178,000.00	28,000.00	18.67%
3200 Part Time - Regular	61,401.97	110,829.26	106,168.13	108,000.00	33,939.45	80,000.00	-28,000.00	-25.93%
3230 Part Time - IT wages	0.00	0.00	17,409.93	31,200.00	10,269.99	0.00	-31,200.00	-100.00%
4000 Professional services	0.00	0.00	0.00	0.00	0.00	200.00	200.00	100.00%
4004 IT Services Contract	17,333.16	18,546.84	19,929.15	19,667.00	30,512.62	0.00	-19,667.00	-100.00%
4724 Health Insurance	523,480.84	567,921.46	612,053.22	0.00	398,140.02	0.00	0.00	.00%

**Custom Budget Report**

**Expense**

Dept: 699 County Jail CONT'D	2022	2023	2024	2025	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Initial	Curr Bud Change \$	Curr Bud Change %
4735 MSRS	137,507.99	145,198.56	192,029.72	0.00	132,825.74	0.00	0.00	0.00	.00%
4750 FICA County match	118,971.92	129,468.52	149,695.79	0.00	94,648.27	0.00	0.00	0.00	.00%
4755 Workers Compensation	72,832.53	76,795.96	93,936.47	0.00	60,165.45	0.00	0.00	0.00	.00%
5525 Taser Expense	0.00	0.00	0.00	0.00	0.00	0.00	5,408.00	1,985.00	57.99%
7322 Replacement locks	0.00	5,005.00	4,209.67	0.00	6,008.00	2,400.00	2,400.00	2,400.00	100.00%
7325 Equipment & furniture	1,578.87	773.04	1,818.30	0.00	189.99	0.00	0.00	0.00	.00%
County Jail	2,972,285.64	3,270,987.49	3,669,460.09	2,629,180.00	2,591,635.93	2,917,716.00	288,536.00	288,536.00	10.97%

**Custom Budget Report**

**Expense**

Dept: 800 Court	2022	2023	2024	2025	2025	2026	Init Req vs		
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud
4305 Electricity	49,143.40	54,341.54	66,876.72	0.00	42,923.23	0.00	0.00	0.00	.00%
4310 Sewer bill	5,721.60	7,617.50	1,738.84	0.00	767.02	0.00	0.00	0.00	.00%
4311 Water bill	1,888.00	3,050.32	1,533.52	0.00	1,093.26	0.00	0.00	0.00	.00%
4314 Internet Expense	119.40	119.40	119.40	0.00	89.55	0.00	0.00	0.00	.00%
4605 Parking lot/grounds/snow	5,378.16	2,678.76	2,723.23	0.00	2,614.82	0.00	0.00	0.00	.00%
4610 Building/structure mainte	1,800.00	8,843.37	10,443.98	0.00	2,647.43	0.00	0.00	0.00	.00%
4620 Elevator Maintenance Contract	795.75	780.00	1,518.75	0.00	1,713.19	0.00	0.00	0.00	.00%
4632 Equipment Repair/Maintena	1,173.75	0.00	22.39	0.00	0.00	0.00	0.00	0.00	.00%
4645 Plumbing (repairs/mainten	4,916.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
4675 Equipment Repair/Maintena	0.00	375.00	365.00	0.00	385.00	0.00	0.00	0.00	.00%
4735 MSRS	3,591.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
4750 FICA County match	2,937.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
4755 Workers Compensation	1,839.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
5205 Fuel - Buildings	20,403.19	15,904.29	10,979.89	0.00	7,065.58	0.00	0.00	0.00	.00%
5325 Maintenance supplies	3,631.83	3,789.28	5,491.73	0.00	4,226.01	0.00	0.00	0.00	.00%
7205 Building improvements	2,826.98	0.00	28,425.00	0.00	40,843.16	0.00	0.00	0.00	.00%
7325 Equipment & furniture	0.00	174.99	5,664.07	0.00	0.00	0.00	0.00	0.00	.00%
Court	106,165.60	97,674.45	135,902.52	0.00	104,368.25	0.00	0.00	0.00	.00%

**Custom Budget Report**

**Expense**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 810 Bad Debts								
Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
<b>Expense Totals:</b>	<b>9,494,341.77</b>	<b>10,314,368.01</b>	<b>11,719,785.00</b>	<b>11,801,655.00</b>	<b>8,410,356.19</b>	<b>15,668,497.00</b>	<b>3,866,842.00</b>	<b>32.77%</b>







**Custom Budget Report**

**Revenue**

		2022	2023	2024	2025	2025	2026	Init Req vs		
		Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Change %
Dept: 303	LEPC									
		9.11	58.81	58.35	0.00	26.11	0.00	0.00	0.00	.00%
	LEPC	9.11	58.81	58.35	0.00	26.11	0.00	0.00	0.00	.00%





**Custom Budget Report**

**Revenue**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 602 Emergency Management Agency								
6208 Federal Matching Funds	42,365.29	233,488.18	85,796.50	69,777.00	43,093.24	59,777.00	-10,000.00	-14.33%
6210 State Matching Funds	0.00	11,076.67	84,128.09	0.00	46,090.38	0.00	0.00	.00%
Emergency Management Agency	42,365.29	244,564.85	169,924.59	69,777.00	89,183.62	59,777.00	-10,000.00	-14.33%

**Custom Budget Report**

**Revenue**

Dept: 603 District Attorney	2022	2023	2024	2025	2025	2026	Init Req vs			
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud	Change %
6315 Witness Advocate(Federal)	49,581.65	45,158.18	47,548.34	55,000.00	39,415.85	55,000.00	0.00	0.00	.00%	
6321 Admin. Fee-Deferred Disp.	6,515.00	7,181.00	8,115.00	5,500.00	7,562.00	10,500.00	5,000.00	5,000.00	90.91%	
6325 Miscellaneous Revenue	531.30	1,198.82	75.00	0.00	650.93	0.00	0.00	0.00	.00%	
District Attorney	56,627.95	53,538.00	55,738.34	60,500.00	47,628.78	65,500.00	5,000.00	5,000.00	8.26%	

**Custom Budget Report**

**Revenue**

Dept: 604 County Administration	2022	2023	2024	2025	2025	2026	Init Req vs		
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Change %
6400 County Tax	6,621,520.00	7,299,797.00	8,138,707.00	0.00	4,864,192.00	0.00	0.00	0.00	.00%
6401 County Tax Interest	40.51	0.00	9.71	0.00	0.00	0.00	0.00	0.00	.00%
6455 Miscellaneous Revenue	801.50	2,765.03	0.00	0.00	166.21	0.00	0.00	0.00	.00%
6475 UT Admn. Fees	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	30,000.00	10,000.00	2,400.00	50.00%
6476 UT Building Rental	2,400.00	2,400.00	2,400.00	2,400.00	1,400.00	4,800.00	2,400.00	2,400.00	100.00%
County Administration	6,644,762.01	7,324,962.03	8,161,116.71	22,400.00	4,885,758.21	34,800.00	12,400.00	12,400.00	55.36%

**Custom Budget Report**

**Revenue**

	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %
Dept: 605 County Finance								
6500 INTEREST INCOME - G/F	17,341.04	90,521.29	21,296.97	50,000.00	0.00	0.00	-50,000.00	-100.00%
6501 Deeds Interest - ICS Acct.	1,303.56	9,090.23	8,553.75	8,000.00	3,928.70	6,000.00	-2,000.00	-25.00%
County Finance	18,644.60	99,611.52	29,850.72	58,000.00	3,928.70	6,000.00	-52,000.00	-89.66%

**Custom Budget Report**

**Revenue**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings								
6645 Building Rental Wcty Ext	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
6650 Court Costs Reimbursement	164,820.49	202,418.16	284,844.77	72,031.00	184,810.65	80,735.00	8,704.00	12.08%
County Buildings	169,620.49	202,418.16	284,844.77	72,031.00	184,810.65	80,735.00	8,704.00	12.08%

**Custom Budget Report**

**Revenue**

Dept: 609 Registry of Deeds	2022	2023	2024	2025	2025	2026	Init Req vs	Init Req vs
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
6064 Web Revenues	7,939.16	4,245.20	3,323.25	5,000.00	3,187.13	5,000.00	0.00	.00%
6065 Register of Deeds Fees	266,767.39	278,304.66	234,202.00	270,000.00	170,826.36	280,000.00	10,000.00	3.70%
6066 Transfer tax	97,507.08	94,438.08	80,071.42	75,000.00	69,418.36	70,000.00	-5,000.00	-6.67%
6068 Surcharge	18,933.00	19,206.00	15,222.00	0.00	10,815.00	0.00	0.00	.00%
Registry of Deeds	391,146.63	396,193.94	332,818.67	350,000.00	254,246.85	355,000.00	5,000.00	1.43%

**Custom Budget Report**

**Revenue**

	2022	2023	2024	2025	2025	2026	Init Req vs	
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %
Dept: 610 Probate Court								
6101 SURCHARGE	3,620.00	3,921.02	3,255.43	2,500.00	1,390.00	2,500.00	0.00	.00%
6102 Register of Probate Fees	104,985.72	101,285.10	79,182.21	70,000.00	41,721.71	70,000.00	0.00	.00%
6104 Postage	0.00	0.00	782.86	0.00	1,394.35	0.00	0.00	.00%
6105 Notice & Publications	0.00	0.00	2,600.00	0.00	3,600.00	0.00	0.00	.00%
Probate Court	108,605.72	105,206.12	85,820.50	72,500.00	48,106.06	72,500.00	0.00	.00%

**Custom Budget Report**

**Revenue**

	2022	2023	2024	2025	2025	2026	Init Req vs			
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change \$	Curr Bud	Change %
Dept: 611 Sheriff's Department										
6113 MDEA Reimbursement	122,848.06	139,005.81	241,218.41	213,408.00	214,771.26	212,368.00	-1,040.00			-.49%
6175 Sheriff Civil Process	48,561.75	85,615.13	84,596.32	87,000.00	57,202.17	87,000.00	0.00			.00%
6176 Sheriff Insurance Reports	1,670.00	1,660.00	2,403.11	2,200.00	1,322.00	2,300.00	100.00			4.55%
6179 DETAIL FEES	6,360.00	14,280.00	17,180.00	0.00	25,860.00	0.00	0.00			.00%
6183 Jonesport Patrol	17,980.80	16,953.85	17,400.00	0.00	14,280.00	0.00	0.00			.00%
6184 Lubec Patrol	5,046.96	1,428.06	0.00	0.00	420.00	0.00	0.00			.00%
6200 MDEA Building Rent	0.00	0.00	0.00	0.00	0.00	7,800.00	7,800.00			100.00%
Sheriff's Department	202,467.57	258,942.85	362,797.84	302,608.00	313,855.43	309,468.00	6,860.00			2.27%

**Custom Budget Report**

**Revenue**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 619 Insurance								
6190 Worker's Comp Reimbursement	11,488.00	7,648.00	4,136.00	13,086.00	0.00	13,052.00	-34.00	-.26%
Insurance	11,488.00	7,648.00	4,136.00	13,086.00	0.00	13,052.00	-34.00	-.26%

**Custom Budget Report**

**Revenue**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 620 Employee Benefits								
6201 Reimbursement	0.00	0.00	0.00	101,519.00	0.00	106,582.00	5,063.00	4.99%
Employee Benefits	0.00	0.00	0.00	101,519.00	0.00	106,582.00	5,063.00	4.99%

**Custom Budget Report**

**Revenue**

	2022	2023	2024	2025	2025	2026	Init Req vs		
	Actual	Actual	Actual	Budget	YTD	Initial	Curr Bud	Change %	
Dept: 699 County Jail									
6949 DOC Supplemental Funding	0.00	0.00	0.00	0.00	0.00	109,104.00	109,104.00	100.00%	
6950 DOC Investment Fund	535,191.53	156,152.75	708,950.75	480,985.00	240,492.50	548,303.00	67,318.00	14.00%	
6956 Misc Income (SSI Payments)	3,955.00	3,700.70	1,585.00	4,000.00	0.00	4,000.00	0.00	.00%	
6959 MEDICAL CO-PAYS	2,620.98	392.33	92.75	2,800.00	70.40	2,800.00	0.00	.00%	
6961 Community Confine. Pgm	0.00	315.00	0.00	0.00	0.00	0.00	0.00	.00%	
6963 Court Surcharge/Fees	1,313.07	8,009.30	3,989.67	6,500.00	9,255.25	6,500.00	0.00	.00%	
6964 Office of Substance Abuse Cont	33,333.31	86,666.70	79,999.99	0.00	53,333.34	80,000.00	80,000.00	100.00%	
6965 Opioid Settlement Funds	0.00	0.00	0.00	308,460.00	0.00	0.00	-308,460.00	-100.00%	
County Jail	576,413.89	255,236.78	794,618.16	802,745.00	303,151.49	750,707.00	-52,038.00	-6.48%	

**Custom Budget Report**

Revenue

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 YTD	2026 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 800 Court	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
<b>Revenue Totals:</b>	<b>8,222,151.26</b>	<b>8,948,381.06</b>	<b>10,281,724.65</b>	<b>1,925,166.00</b>	<b>6,130,695.90</b>	<b>1,854,121.00</b>	<b>-71,045.00</b>	<b>-3.69%</b>