

## FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Department Summary

Row Labels	Sum of FY25 Budget	Sum of FY26 Proposed	Sum of Variance	% Change
ADMINISTRATION	558,523	891,170	332,647	59.6%
CAPITAL PROJECTS	40,000	40,000	0	0.0%
CAPITAL RESERVE	60,000	60,000	0	0.0%
DEEDS	407,362	432,173	24,811	6.1%
DISTRICT ATTORNEY	1,526,639	1,668,273	141,634	9.3%
EMA	403,973	605,264	201,291	49.8%
EXECUTIVE	148,145	155,960	7,815	5.3%
FACILITIES	675,115	828,950	153,835	22.8%
FINANCE	438,963	447,355	8,393	1.9%
IT	461,131	495,981	34,850	7.6%
JAIL	13,051,049	13,912,029	860,980	6.6%
PROBATE	740,993	847,530	106,536	14.4%
PROFESSIONAL	164,000	185,950	21,950	13.4%
PROGRAM GRANT	68,216	69,216	1,000	1.5%
SALARY ADJ	80,000		(80,000)	-100.0%
SHERIFF	4,453,161	4,938,146	484,985	10.9%
SUPERIOR COURT	750	750	0	0.0%
TREASURER	29,840	33,380	3,540	11.9%
<b>Grand Total</b>	<b>23,307,860</b>	<b>25,612,128</b>	<b>2,304,267</b>	<b>9.9%</b>

**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Expenditure Detail**

Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1005	SUPERIOR COURT	Contractual	A001-1005-4925	WITNESS FEES	-			750	750	750	-	0.0%	
1010	EMA	Salary	A001-1010-3000	EMA DIRECTOR	64,526	111,405	45,216	78,375	78,375	83,107	4,732	6.0%	
1010	EMA	Salary	A001-1010-3000	EMA DIRECTOR - P/T						-	-	100.0%	
1010	EMA	Salary	A001-1010-3100	EMA DEPUTY DIRECTOR	47,150	65,381	19,292	60,000	62,700	65,208	2,508	4.0%	
1010	EMA	Salary	A001-1010-3101	EMA PLANNER	28,669	18,829	15,133	16,000	16,720	-	(16,720)	-100.0%	
1010	EMA	Salary	A001-1010-3102	EMA SPECIALIST	-	22,815	15,410	32,000	35,457	52,177	16,720	47.2%	
1010	EMA	Salary	A001-1010-3103	EMA GIS				16,000	16,720	29,370	12,650	75.7%	
1010	EMA	Salary	A001-1010-3104	MD3 PERSONNEL					58,333	190,000	131,667	225.7%	
1010	EMA	Benefits	A001-1010-3901	UNEMPLOYMENT INSURANCE					1,945	-	(1,945)	-100.0%	
1010	EMA	Benefits	A001-1010-3902	EMPLOYEE HEALTH INSURANCE	-	18,197	14,662	10,777	29,210	33,592	4,382	15.0%	
1010	EMA	Benefits	A001-1010-3903	MEDICARE	-	3,336	1,373	2,934	3,890	6,088	2,198	56.5%	
1010	EMA	Benefits	A001-1010-3904	FICA	-	14,264	5,870	12,547	16,635	26,031	9,397	56.5%	
1010	EMA	Benefits	A001-1010-3905	401A-ER						13,138	13,138	100.0%	
1010	EMA	Benefits	A001-1010-3906	457-ER						-	-	100.0%	
1010	EMA	Benefits	A001-1010-3907	MEPERS-ER	-	7,532	7,868		11,000		(11,000)	-100.0%	
1010	EMA	Benefits	A001-1010-3908	HEALTH INSURANCE CASH IN LIEU	-	11,033		29,433	-	-	-	100.0%	
1010	EMA	Benefits	A001-1010-3910	RETIREE SICK & VACATION						-	-	100.0%	
1010	EMA	Benefits	A001-1010-3911	WORKERS COMPENSATION	-	3,616	2,628	2,394	3,024	5,402	2,378	78.6%	
1010	EMA	Benefits	A001-1010-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			102		671	1,050	379	56.5%	
1010	EMA	Contractual	A001-1010-4003	MD3 INSURANCE						10,000	10,000	100.0%	
1010	EMA	Contractual	A001-1010-4004	PROFESSIONAL SERVICES - LEGAL	-	66,552	13,962			10,000	10,000	100.0%	
1010	EMA	Contractual	A001-1010-4100	TRANSPORT-MEALS-LODGING	46	219	5	300	300	300	-	0.0%	
1010	EMA	Contractual	A001-1010-4205	VEHICLE FUEL	2,979	3,338	489	3,800	3,800	3,000	(800)	-21.1%	
1010	EMA	Contractual	A001-1010-4205	MD3 VEHICLE FUEL						2,500	2,500	100.0%	
1010	EMA	Contractual	A001-1010-4210	VEHICLE MAINTENANCE	2,387	128	1,253	3,000	4,000	2,000	(2,000)	-50.0%	
1010	EMA	Contractual	A001-1010-4211	MD3 VEHICLE REPAIRS						1,500	1,500	100.0%	
1010	EMA	Contractual	A001-1010-4303	HEATING FUEL OIL	-	3,630	1,757		4,000	4,500	500	12.5%	
1010	EMA	Contractual	A001-1010-4305	ELECTRICITY	-	4,262	3,427		5,000	5,000	-	0.0%	
1010	EMA	Contractual	A001-1010-4315	TELEPHONE & COMMUNICATIONS	5,478	5,546	2,051	5,000	5,060	6,000	940	18.6%	4 MIFI - 4 CELL PHONES
1010	EMA	Contractual	A001-1010-4415	LEASE & SERV AGREEMENTS	3,877	2,960	2,920	4,800	6,800	6,000	(800)	-11.8%	PRINTER SVC CONTR - TWO RADIO TOWERS
1010	EMA	Contractual	A001-1010-4614	MD3 RADIO REPAIRS						1,500	1,500	100.0%	
1010	EMA	Contractual	A001-1010-4615	REPAIRS	801	40	3,552	1,000	1,000	5,000	4,000	400.0%	AS REPAIRS ARE DONE, MORE IS FOUND
1010	EMA	Contractual	A001-1010-4655	RADIOS BASE/MOBILE	3,004	23		3,000	3,000	1,500	(1,500)	-50.0%	
1010	EMA	Contractual	A001-1010-4675	COMPUTER MAINTENANCE & SUPPORT	2,344	435	233			2,600	2,600	100.0%	ESRI - GIS SOFTWARE & ADOBE - ZOOM
1010	EMA	Contractual	A001-1010-4820	DUES	-			300	300	100	(200)	-66.7%	
1010	EMA	Contractual	A001-1010-4835	POSTAGE	183	-		150	150	-	(150)	-100.0%	
1010	EMA	Contractual	A001-1010-4840	PRINTING	564	-		500	500	500	-	0.0%	
1010	EMA	Contractual	A001-1010-4940	TRAINING & EDUCATION	345	449	292	800	1,200	1,200	-	0.0%	
1010	EMA	Contractual	A001-1010-4950	EMERGENCY EXPENSES	12,238						-	100.0%	
1010	EMA	Commodities	A001-1010-5104	EMERGENCY SUPPLIES	3,699	1,077		5,000	5,000	5,000	-	0.0%	
1010	EMA	Commodities	A001-1010-5105	MD3 MEDICAL & PHARMACEUTICAL SUPPLIES			13,781		18,333	4,500	(13,833)	-75.5%	RENAMED
1010	EMA	Commodities	A001-1010-5106	MD3 MEDICAL EQUIPMENT & REPAIRS						10,000	10,000	100.0%	
1010	EMA	Commodities	A001-1010-5310	EMA WATER and SEWER	-	893	469			1,400	1,400	100.0%	
1010	EMA	Commodities	A001-1010-5335	OFFICE SUPPLIES	2,771	1,787	114	2,500	2,500	2,000	(500)	-20.0%	
1010	EMA	Commodities	A001-1010-5340	PHOTOGRAPHIC	-			-	500	-	(500)	-100.0%	
1010	EMA	Commodities	A001-1010-5405	MD3 CLOTHING						1,500	1,500	100.0%	
1010	EMA	Commodities	A001-1010-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS	2,217	-		2,000	2,000	-	(2,000)	-100.0%	
1010	EMA	Commodities	A001-1010-5605	STATE SURPLUS PROCUREMENT	40	-		-	100	-	(100)	-100.0%	
1010	EMA	Commodities	A001-1010-5606	MEETING & FOOD SUPP	1,915	-	789	1,500	1,500	1,500	-	0.0%	
1010	EMA	FF&E - Capital	A001-1010-7325	CAPITAL FURNITURE & FIXTURES	884	1,187	1,000	1,000	1,000	1,200	200	20.0%	
1010	EMA	FF&E - Capital	A001-1010-7350	CAPITAL OFFICE EQUIPMENT	700	192		750	750	1,000	250	33.3%	
1010	EMA	FF&E - Capital	A001-1010-7375	CAPITAL COMPUTER EQUIPMENT & SOFTWARE	-	654		2,500	2,500	3,200	700	28.0%	
1010	EMA	FF&E - Capital	A001-1010-7376	VEHICLE REPLACEMENT						5,000	5,000	100.0%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3000	OFFICE MGR	60,800.13	72,583	43,418	61,388	75,763	78,793	3,031	4.0%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3101	LEGAL SECRETARY	308,116.29	301,107	221,035	291,346	369,408	399,573	30,165	8.2%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3102	RESTITUTION CLERK	50,078.24	52,671	35,420	93,808	59,925	62,621	2,697	4.5%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3103	PARALEGALS	46,531.72	48,172	32,886	49,275	58,344	61,622	3,278	5.6%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3104	RECEPTIONIST	1,850.40						-	100.0%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3105	DOMESTIC VIOLENCE INVESTIGATOR	83,004.52	126,247	77,138	120,016	128,242	136,184	7,942	6.2%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3106	VICTIM WITNESS ADVOCATE	126,465.83	101,974	86,151	130,322	184,330	194,363	10,034	5.4%	
1015	DISTRICT ATTORNEY	Salary	A001-1015-3209	PART TIME INTERNS	8,853.00	9,588	4,634	11,500	11,500	11,500	-	0.0%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3901	UNEMPLOYMENT INSURANCE					3,005	-	(3,005)	-100.0%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3902	EMPLOYEE HEALTH INSURANCE		143,112	92,855	172,431	183,746	211,308	27,562	15.0%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3903	MEDICARE		10,575	7,437	10,986	12,869	13,698	829	6.4%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3904	FICA		45,162	31,856	46,975	55,026	58,569	3,543	6.4%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3905	401A-ER		15,883	11,516	12,200	15,000	19,420	4,420	29.5%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3906	457-ER		8,269	5,979	13,400	8,500	9,414	914	10.8%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3907	MEPERS-ER		51,741	34,973	39,456	52,000	59,142	7,142	13.7%	

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1015	DISTRICT ATTORNEY	Benefits	A001-1015-3908	HEALTH INSURANCE CASH IN LIEU	-	8,155	17,666	7,358	-	-	-	100.0%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3910	RETIREE SICK & VACATION									
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3911	WORKERS COMPENSATION	-	1,122	830	743	964	1,637	673	69.9%	
1015	DISTRICT ATTORNEY	Benefits	A001-1015-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			311		2,219	2,362	143	6.4%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4000	PROFESSIONAL SERVICES - OTHER	789.00	34	235	800	800	800	-	0.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4004	PROFESSIONAL SERVICES - LEGAL	5,424.35	816			2,500	2,500	-	0.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4080	DA PROFESSIONAL SERVICES-FILE MAINTENANC	-	307					-	0.0%	MOVED TO 4000
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4081	PROFESSIONAL SERVICES - SECURITY	39,001.00	121,290	62,677		130,962	136,178	5,216	4.0%	1/8 EMAIL TO MICHAEL HARRINGTON
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4100	TRANSPORT-MEALS-LODGING	10,603.33	13,414	13,993	12,000	13,500	15,500	2,000	14.8%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4305	ELECTRICITY	-	11,152	9,134			14,547	14,547	100.0%	12/24 YTD INCREASED BY 15%
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4315	TELEPHONE & COMMUNICATIONS	16,479.49	17,809	10,291	17,500	17,620	17,500	(120)	-0.7%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4414	BUILDING RENTAL				7,176	7,176	7,176	-	0.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4415	LEASE & SERV AGREEMENTS	8,565.95	6,764	2,707	10,000	10,000	8,000	(2,000)	-20.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4630	COMPUTER MAINTENANCE & SUPPORT	35,885.83	2,574	4,950	10,618	21,618	28,152	6,534	30.2%	MEDATS
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4675	MEDATS		18,548	17,703	31,382	35,718	44,255	8,537	23.9%	MEDATS SALARY
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4720	PROFESSIONAL LIABILITY INSURANCE	1,042.96	1,443	1,395	1,250	1,400	1,750	350	25.0%	TORT Tort Rates for 064 is \$175 FT and \$87.50 PT.
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4820	DUES	7,519.50	3,921	3,867	4,760	6,665	5,000	(1,665)	-25.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4835	POSTAGE	2,065.13	1,025	1,092	3,000	3,000	2,000	(1,000)	-33.3%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4840	PRINTING	2,222.70	2,087	770	2,000	2,000	2,000	-	0.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4905	CRIMINAL INVESTIGATION	8,622.90	9,295	4,471	8,600	8,600	8,600	-	0.0%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-4940	TRAINING & EDUCATION	856.00	6,796	5,527	7,240	7,240	7,000	(240)	-3.3%	
1015	DISTRICT ATTORNEY	Contractual	A001-1015-5304	NATURAL GAS	-	22,666	11,325			5,585	5,585	100.0%	12/24 YTD INCREASED BY 15%
1015	DISTRICT ATTORNEY	Contractual	A001-1015-5310	WATER and SEWER	-	3,848	2,531			4,524	4,524	100.0%	12/24 YTD INCREASED BY 15%
1015	DISTRICT ATTORNEY	Commodities	A001-1015-5335	OFFICE SUPPLIES	21,961.46	20,666	12,220	21,000	21,000	21,000	-	0.0%	
1015	DISTRICT ATTORNEY	Commodities	A001-1015-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS	7,564.12	8,177	6,139	7,000	7,000	7,000	-	0.0%	
1015	DISTRICT ATTORNEY	FF&E - Capital	A001-1015-7350	OFFICE EQUIPMENT	9,249.89	8,137					-	100.0%	
1015	DISTRICT ATTORNEY	FF&E - Capital	A001-1015-7375	COMPUTER EQUIPMENT & SOFTWARE			6,768	8,500	9,000	9,000	-	0.0%	MAY NEED TO ADD FOR STORAGE
1020	EXECUTIVE	Salary	A001-1020-3000	COMMISSIONERS	40,702	42,880	26,981	42,906	46,767	48,638	1,871	4.0%	
1020	EXECUTIVE	Benefits	A001-1020-3901	UNEMPLOYMENT INSURANCE							-	100.0%	
1020	EXECUTIVE	Benefits	A001-1020-3902	EMPLOYEE HEALTH INSURANCE		37,795	23,685	6,115	50,918	58,556	7,638	15.0%	
1020	EXECUTIVE	Benefits	A001-1020-3903	MEDICARE	-	726	490	622	678	705	27	4.0%	
1020	EXECUTIVE	Benefits	A001-1020-3904	FICA	-	3,104	2,093	2,660	2,900	3,016	116	4.0%	
1020	EXECUTIVE	Benefits	A001-1020-3905	401A-ER		1,425	204				-	100.0%	
1020	EXECUTIVE	Benefits	A001-1020-3906	457-ER		1,431	897	3,248	1,600	1,506	(94)	-5.9%	
1020	EXECUTIVE	Benefits	A001-1020-3907	MEPERS-ER			874		1,600	1,469	(131)	-8.2%	
1020	EXECUTIVE	Benefits	A001-1020-3908	HEALTH INSURANCE CASH IN LIEU		5,756	5,889	2,409	-	-	-	100.0%	
1020	EXECUTIVE	Benefits	A001-1020-3910	RETIREE SICK & VACATION									
1020	EXECUTIVE	Benefits	A001-1020-3911	WORKERS COMPENSATION		748	572	495	673	1,099	426	63.2%	DOUBLE CHECK
1020	EXECUTIVE	Benefits	A001-1020-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT					117	122	5	4.0%	
1020	EXECUTIVE	Contractual	A001-1020-4004	PROFESSIONAL SERVICES - LEGAL		7,311	2,818		10,000	5,000	(5,000)	-50.0%	
1020	EXECUTIVE	Contractual	A001-1020-4005	PROFESSIONAL SERVICES - OTHER					5,000	3,000	(2,000)	-40.0%	
1020	EXECUTIVE	Contractual	A001-1020-4099	SPIRIT OF AMERICA					2,500	1,500	(1,000)	-40.0%	
1020	EXECUTIVE	Contractual	A001-1020-4100	COMMISSIONER TRANSPORT-MEALS-LODGING	2,675					3,500	3,500	100.0%	
1020	EXECUTIVE	Contractual	A001-1020-4120	COMMITTEE EXPENSE	4,248	7,656	4,812	3,500	7,500	7,500	-	0.0%	
1020	EXECUTIVE	Contractual	A001-1020-4121	BUDGET COMMITTEE EXPENSES		1,212	330			1,500	1,500	100.0%	
1020	EXECUTIVE	Contractual	A001-1020-4315	COMMISSIONER TELEPHONE & COMMUNICATION	671				-	-	-	0.0%	
1020	EXECUTIVE	Contractual	A001-1020-4805	ADVERTISING	1,603			150	-	1,500	1,500	100.0%	
1020	EXECUTIVE	Contractual	A001-1020-4820	DUES	14,117	13,738	710	14,092	14,330	15,000	670	4.7%	14,682
1020	EXECUTIVE	Contractual	A001-1020-4835	POSTAGE	62	70		250	62	100	38	61.8%	
1020	EXECUTIVE	Contractual	A001-1020-5335	COMMISSIONER OFFICE & COMPUTER SUPPLIES		67	2			250	250	100.0%	
1020	EXECUTIVE	Contractual	A001-1020-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS			444		3,500	2,000	(1,500)	-42.9%	
1022	ADMINISTRATION	Salary	A001-1022-3100	COUNTY ADMINISTRATOR	115,641	121,900	82,755	121,089	126,538	138,180	11,642	9.2%	
1022	ADMINISTRATION	Salary	A001-1022-3101	HUMAN RESOURCES DIRECTOR	96,358	107,271	64,751	107,402	112,235	120,000	7,765	6.9%	
1022	ADMINISTRATION	Salary	A001-1022-3102	HUMAN RESOURCES ADMINISTRATOR	53,241	65,372	41,393	65,313	68,252	76,647	8,395	12.3%	
1022	ADMINISTRATION	Salary	A001-1022-3102	HUMAN RESOURCES ASSISTANT					27,500	57,200	29,700	108.0%	
1022	ADMINISTRATION	Salary	A001-1022-3103	EXECUTIVE ASSISTANT	52,337	56,522	33,368	56,508	62,500	65,000	2,500	4.0%	
1022	ADMINISTRATION	Salary	A001-1022-3104	COMMUNICATIONS DIRECTOR/ GRANT ADMINISTRATOR					-	-	-	100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3105	RETIREE SICK & VACATION					-	-	-	100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3901	UNEMPLOYMENT INSURANCE					707	-	(707)	-100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3902	EMPLOYEE HEALTH INSURANCE	-	24,226	39,072	49,925	28,952	33,294	4,343	15.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3903	MEDICARE	-	5,099	3,205	5,080	5,757	6,627	870	15.1%	
1022	ADMINISTRATION	Benefits	A001-1022-3904	FICA	-	21,801	13,702	21,719	24,616	28,336	3,720	15.1%	
1022	ADMINISTRATION	Benefits	A001-1022-3905	401A-ER							-	100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3906	457-ER							-	100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3907	MEPERS-ER	-	29,045	17,096		30,000	28,468	(1,532)	-5.1%	
1022	ADMINISTRATION	Benefits	A001-1022-3908	HEALTH INSURANCE CASH IN LIEU	-	12,912	1,101	19,666	13,000	-	(13,000)	-100.0%	
1022	ADMINISTRATION	Benefits	A001-1022-3910	RETIREE SICK & VACATION (TRANSFER LINE)						45,000	45,000	100.0%	MOVED FROM A001-2040-3001 FOR DISTRIBUTION TO A001 DEPARTMENTS AS NEEDED
1022	ADMINISTRATION	Benefits	A001-1022-3911	WORKERS COMPENSATION	-	6,110	596	4,045	794	7,276	6,482	816.3%	

**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Expenditure Detail**

Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1022	ADMINISTRATION	Benefits	A001-1022-3997	SALARY ADJUSTMENT						35,000	35,000	100.0%	Transfer Line to Other Departments
1022	ADMINISTRATION	Benefits	A001-1022-3998	UNEMPLOYMENT INSURANCE						25,000	25,000	100.0%	Transfer Line to Other Departments
1022	ADMINISTRATION	Benefits	A001-1022-3999	HEALTH INSURANCE CASH IN LIEU						175,000	175,000	100.0%	Transfer Line to Other Departments
1022	ADMINISTRATION	Benefits	A001-1022-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			145		993	1,143	150	15.1%	
1022	ADMINISTRATION	Contractual	A001-1022-4004	PROFESSIONAL SERVICES - LEGAL	-	13,889	5,109		10,000	6,500	(3,500)	-35.0%	
1022	ADMINISTRATION	Contractual	A001-1022-4005	PROFESSIONAL SERVICES - OTHER			1,820		5,000	5,000	-	0.0%	
1022	ADMINISTRATION	Contractual	A001-1022-4100	TRANSPORT-MEALS-LODGING	2,675	2,234	307	3,500	5,000	5,000	-	0.0%	
1022	ADMINISTRATION	Contractual	A001-1022-4315	TELEPHONE & COMMUNICATION	671	2,486	1,987	2,500	1,680	2,500	820	48.8%	
1022	ADMINISTRATION	Contractual	A001-1022-4415	LEASE & SERV AGREEMENTS	1,856	3,387	955	1,612	3,000	3,000	-	0.0%	
1022	ADMINISTRATION	Contractual	A001-1022-4805	ADVERTISING			151		2,500	1,000	(1,500)	-60.0%	
35	ADMINISTRATION	Contractual	A001-1022-4840	PRINTING	1,991	5,086	1,012	1,000	4,500	3,500	(1,000)	-22.2%	
1022	ADMINISTRATION	Contractual	A001-1022-4940	TRAINING; EDUC.; SEMINARS	4,700	4,209	650	5,000	7,000	7,000	-	0.0%	CERTIFICATION/ MMA/ MCCA
1022	ADMINISTRATION	Commodities	A001-1022-5335	OFFICE SUPPLIES	7,398	3,607	1,241	5,000	3,500	3,500	-	0.0%	
1022	ADMINISTRATION	Commodities	A001-1022-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS	3,083	6,223	808	1,000	5,000	2,500	(2,500)	-50.0%	
1022	ADMINISTRATION	FF&E - Capital	A001-1022-7325	FURNITURE & FIXTURES	2,326	5,634	2,031	1,500	5,000	5,000	-	0.0%	
1022	ADMINISTRATION	FF&E - Capital	A001-1022-7350	OFFICE EQUIPMENT			304		2,500	2,500	-	0.0%	
1022	ADMINISTRATION	FF&E - Capital	A001-1022-7375	COMPUTER EQUIPMENT & SOFTWARE	-	1,916	1,853	2,000	2,000	2,000	-	0.0%	
1025	TREASURER	Salary	A001-1025-3000	TREASURER	10,346	11,414	7,500	11,421	13,000	13,520	520	4.0%	
1025	TREASURER	Salary	A001-1025-3001	DEPUTY TREASURER			150		2,000	5,200	3,200	160.0%	
1025	TREASURER	Benefits	A001-1025-3901	UNEMPLOYMENT INSURANCE					177	-	(177)	-100.0%	
1025	TREASURER	Benefits	A001-1025-3902	EMPLOYEE HEALTH INSURANCE		211	104	11,316	276	318	41	15.0%	
1025	TREASURER	Benefits	A001-1025-3903	MEDICARE		249	196	166	189	196	8	4.0%	
1025	TREASURER	Benefits	A001-1025-3904	FICA		1,064	839	708	806	838	32	4.0%	
1025	TREASURER	Benefits	A001-1025-3905	401A-ER						-	-	100.0%	
1025	TREASURER	Benefits	A001-1025-3906	457-ER						-	-	100.0%	
1025	TREASURER	Benefits	A001-1025-3907	MEPERS-ER				2,283		-	-	100.0%	
1025	TREASURER	Benefits	A001-1025-3908	HEALTH INSURANCE CASH IN LIEU		5,756	5,889	-	-	-	-	100.0%	
1025	TREASURER	Benefits	A001-1025-3911	WORKERS COMPENSATION		30	157	21	187	103	(84)	-45.0%	
1025	TREASURER	Benefits	A001-1025-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT					30	30	-	0.0%	
1025	TREASURER	Contractual	A001-1025-4100	TRANSPORT-MEALS-LODGING				100	100	100	-	0.0%	
1025	TREASURER	Contractual	A001-1025-4315	TELEPHONE			85			-	-	0.0%	
1025	TREASURER	Contractual	A001-1025-4820	DUES				75	75	75	-	0.0%	
1025	TREASURER	Contractual	A001-1025-4845	INVESTMENT MANAGEMENT FEE	12,671	11,898	6,113	13,000	13,000	13,000	-	0.0%	
1025	TREASURER	Commodities	A001-1025-5335	OFFICE SUPPLIES		43		200		-	-	0.0%	
1025	TREASURER	FF&E - Capital	A001-1025-7350	OFFICE EQUIPMENT						-	-	0.0%	
1025	TREASURER	FF&E - Capital	A001-1025-7375	COMPUTER EQUIPMENT & SOFTWARE						-	-	0.0%	
1025	TREASURER	Miscellaneous	A001-1025-9001	STALE CHECKS/ UNCLAIMED	-	9,153	5			-	-	0.0%	
1030	FINANCE	Salary	A001-1030-3000	FINANCE DIR	59,601	70,889	54,260	51,099	94,050	97,812	3,762	4.0%	
1030	FINANCE	Salary	A001-1030-3100	FINANCE MANAGER	76,097	71,113	39,489	80,726	68,448	71,185	2,738	4.0%	
1030	FINANCE	Salary	A001-1030-3101	FINANCE SPECIALIST	16,776	98,692	32,515	57,475	60,061	62,464	2,402	4.0%	
1030	FINANCE	Salary	A001-1030-3102	FINANCE ASSISTANT	49,519	-	31,203	51,047	52,250	58,125	5,875	11.2%	
1030	FINANCE	Benefits	A001-1030-3901	UNEMPLOYMENT INSURANCE					707	-	(707)	-100.0%	
1030	FINANCE	Benefits	A001-1030-3902	EMPLOYEE HEALTH INSURANCE		49,137	27,462	45,263	71,107	49,775	(21,332)	-30.0%	
1030	FINANCE	Benefits	A001-1030-3903	MEDICARE		3,439	2,224	3,485	3,985	4,199	214	5.4%	
1030	FINANCE	Benefits	A001-1030-3904	FICA		14,705	9,512	14,902	17,038	17,954	916	5.4%	
1030	FINANCE	Benefits	A001-1030-3905	401A-ER		17,716	12,020	10,843	18,000	20,152	2,152	12.0%	
1030	FINANCE	Benefits	A001-1030-3906	457-ER						-	-	100.0%	
1030	FINANCE	Benefits	A001-1030-3907	MEPERS-ER						-	-	100.0%	
1030	FINANCE	Benefits	A001-1030-3908	HEALTH INSURANCE CASH IN LIEU				-	-	-	-	100.0%	
1030	FINANCE	Benefits	A001-1030-3910	RETIREE SICK & VACATION						-	-	100.0%	
1030	FINANCE	Benefits	A001-1030-3911	WORKERS COMPENSATION		560	457	371	550	841	291	52.9%	
1030	FINANCE	Benefits	A001-1030-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			107		687	1,448	761	110.8%	USE @ROUND FUNCTION
1030	FINANCE	Contractual	A001-1030-4000	PROFESSIONAL SERVICES OTHER						10,000	10,000	100.0%	FINANCIAL CONSULTING
1030	FINANCE	Contractual	A001-1030-4100	TRANSPORT-MEALS-LODGING			953	250	250	250	-	0.0%	
1030	FINANCE	Contractual	A001-1030-4315	TELEPHONE & COMMUNICATION	440	896		550	730	1,400	670	91.8%	NEW TELEPHONE
1030	FINANCE	Contractual	A001-1030-4415	LEASE & SERV AGREEMENTS	5,102	7,878	719	7,750	7,750	7,750	-	0.0%	MS 365, POSTAGE, ADOBE, HOSTING
1030	FINANCE	Contractual	A001-1030-4675	COMPUTER MAINTENANCE & SUPPORT	1,626			2,500	2,500	2,500	-	0.0%	
1030	FINANCE	Contractual	A001-1030-4835	POSTAGE	1,667	1,703	1,027	1,500	2,000	2,600	600	30.0%	PITNEY BOWES
1030	FINANCE	Contractual	A001-1030-4845	BANK FEES	7		60		50	100	50	100.0%	
1030	FINANCE	Contractual	A001-1030-4940	TRAINING & EDUCATION	880	1,532	482	2,500	5,000	5,000	-	0.0%	
1030	FINANCE	Commodities	A001-1030-5335	OFFICE SUPPLIES	3,007	1,897	1,057	3,000	3,000	3,000	-	0.0%	
1030	FINANCE	Commodities	A001-1030-7350	CAPITAL OFFICE EQUIPMENT						-	-	0.0%	
1030	FINANCE	FF&E - Capital	A001-1030-7375	CAPITAL COMPUTER EQUIPMENT & SOFTWARE		25,066	22,800	18,050	30,800	30,800	-	0.0%	EDMUNDS GENERAL LEDGER
1035	IT	Salary	A001-1035-3000	INFORMATION TECHNOLOGY DIRECTOR	71,747	78,607	47,473	78,744	82,287	85,579	3,291	4.0%	
1035	IT	Salary	A001-1035-3100	INFORMATION TECHNOLOGY DEPUTY DIRECTOR	47,104	56,967	34,427	57,104	59,674	62,061	2,387	4.0%	
1035	IT	Salary	A001-1035-3101	INFORMATION TECHNOLOGY TECHNICIAN	47,885	51,996	33,200	51,253	57,546	59,848	2,302	4.0%	
1035	IT	Benefits	A001-1035-3901	UNEMPLOYMENT INSURANCE					530	-	(530)	-100.0%	
1035	IT	Benefits	A001-1035-3902	EMPLOYEE HEALTH INSURANCE		32,558	21,117	31,792	43,320	49,818	6,498	15.0%	

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Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES	
1035	IT	Benefits	A001-1035-3903	MEDICARE			2,704	1,659	2,713	2,893	3,009	116	4.0%	
1035	IT	Benefits	A001-1035-3904	FICA			11,563	7,093	11,600	12,369	12,864	495	4.0%	
1035	IT	Benefits	A001-1035-3905	401A-ER								-	100.0%	
1035	IT	Benefits	A001-1035-3906	457-ER								-	100.0%	
1035	IT	Benefits	A001-1035-3907	MEPERS-ER			19,132	11,395	15,979	20,000	19,143	(857)	-4.3%	
1035	IT	Benefits	A001-1035-3908	HEALTH INSURANCE CASH IN LIEU				-	-	-	-	-	100.0%	
1035	IT	Benefits	A001-1035-3910	RETIREE SICK & VACATION								-	100.0%	
1035	IT	Benefits	A001-1035-3911	WORKERS COMPENSATION			437	5,922	289	6,903	3,031	(3,872)	-56.1%	
1035	IT	Benefits	A001-1035-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT				77	499	519	20	20	4.0%	
1035	IT	Contractual	A001-1035-4100	TRANSPORT-MEALS-LODGING		153	60	106	150	150	150	-	0.0%	
1035	IT	Contractual	A001-1035-4315	TELEPHONE & COMMUNICATION		2,732	3,965	2,908	4,000	4,180	5,180	1,000	23.9%	
1035	IT	Contractual	A001-1035-4415	LEASE & SERV AGREEMENTS		16,295	17,996	6,802	18,500	18,500	14,000	(4,500)	-24.3%	
1035	IT	Contractual	A001-1035-4675	COMPUTER MAINTENANCE & SUPPORT		14,353	13,599	7,513	14,000	15,000	18,500	3,500	23.3%	PC PARTS AND REPAIRS
1035	IT	Contractual	A001-1035-4940	TRAINING		-	2,631	67				-	100.0%	
1035	IT	Commodities	A001-1035-5335	OFFICE SUPPLIES		4,634	3,725	1,670	4,000	4,000	4,000	-	0.0%	
1035	IT	FF&E - Capital	A001-1035-7325	CAPITAL FURNITURE & FIXTURES								-	100.0%	
1035	IT	FF&E - Capital	A001-1035-7350	OFFICE EQUIPMENT		17,262	1,028	408	1,000	1,000	1,000	-	0.0%	
1035	IT	FF&E - Capital	A001-1035-7374	IT CAPITAL RESERVE							20,000	20,000	100.0%	
1035	IT	FF&E - Capital	A001-1035-7375	COMPUTER EQUIPMENT & SOFTWARE		-	16,517	8,339	18,000	20,000	20,000	-	0.0%	SERVERS
1035	IT	FF&E - Capital	A001-1035-7376	COMPUTER CONTRACTS				15,443	16,000	18,000	18,000	2,000	12.5%	CAMERA SYSTEM & BATTERY BACKUP SUPPORT
1035	IT	FF&E - Capital	A001-1035-9998	MICROSOFT SOFTWARE LICENSING				25,993	71,280	71,280		-	0.0%	MICROSOFT
1035	IT	FF&E - Capital	A001-1035-9999	SOFTWARE UPGRADES		9,383	12,155	22,802	12,000	25,000	28,000	3,000	12.0%	OTHER SOFTWARE (ROUTERS, VIDEO, ETC)
1040	FACILITIES	Salary	A001-1040-3000	FACILITIES DIRECTOR		77,888	74,301	45,216	63,531	78,375	81,510	3,135	4.0%	
1040	FACILITIES	Salary	A001-1040-3101	MAINTENANCE TECHNICIAN		103,838	146,237	54,789	136,302	97,334	101,227	3,893	4.0%	
1040	FACILITIES	Salary	A001-1040-3102	AUTOMOTIVE TECHNICIAN				30,564	65,208	67,816	2,608	4.0%		
1040	FACILITIES	Salary	A001-1040-3606	OVERTIME				2,327			10,000	10,000	100.0%	
1040	FACILITIES	Benefits	A001-1040-3901	UNEMPLOYMENT INSURANCE				-	707			(707)	-100.0%	
1040	FACILITIES	Benefits	A001-1040-3902	EMPLOYEE HEALTH INSURANCE		56,829	37,343	37,343	49,574	74,744	85,955	11,212	15.0%	
1040	FACILITIES	Benefits	A001-1040-3903	MEDICARE			3,208	2,076	2,898	3,493	3,633	140	4.0%	
1040	FACILITIES	Benefits	A001-1040-3904	FICA			13,716	8,878	12,390	14,937	15,534	597	4.0%	
1040	FACILITIES	Benefits	A001-1040-3905	401A-ER			7,148	4,350	2,960	7,500	7,308	(192)	-2.6%	
1040	FACILITIES	Benefits	A001-1040-3906	457-ER								-	100.0%	
1040	FACILITIES	Benefits	A001-1040-3907	MEPERS-ER			14,802	9,720	5,600	15,500	16,173	673	4.3%	
1040	FACILITIES	Benefits	A001-1040-3908	HEALTH INSURANCE CASH IN LIEU					-	-	-	-	100.0%	
1040	FACILITIES	Benefits	A001-1040-3910	RETIREE SICK & VACATION								-	100.0%	
1040	FACILITIES	Benefits	A001-1040-3911	WORKERS COMPENSATION			3,740	3,870	2,476	4,505	5,916	1,411	31.3%	
1040	FACILITIES	Benefits	A001-1040-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT				96	602	626	24	24	4.0%	
1040	FACILITIES	Contractual	A001-1040-4100	TRANSPORT-MEALS-LODGING							1,500	1,500	100.0%	NEW LINE
1040	FACILITIES	Contractual	A001-1040-4110	VEHICLE REPAIRS		8,374	14,775	9,289	15,000	15,000	15,000	-	0.0%	MAINTENANCE, EQUIPMENT & POOL ONLY
1040	FACILITIES	Contractual	A001-1040-4111	SHOP SUPPLIES		5,583	10,594	5,728	5,000	10,000	12,000	2,000	20.0%	MORE VEHICLE REPAIRS IN HOUSE
1040	FACILITIES	Contractual	A001-1040-4205	VEHICLE FUEL		2,537	2,946	1,216	5,000	5,000	5,000	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-4315	TELEPHONE & COMMUNICATION		962	1,402	2,171	1,060	2,100	1,040	1,040	98.1%	
1040	FACILITIES	Contractual	A001-1040-4415	LEASE & SERV AGREEMENTS							500	500	100.0%	SOULS ARGON, O2, MIG WELDER
1040	FACILITIES	Contractual	A001-1040-4610	BUILDING MAINTENANCE		12,863	26,007	15,908	20,000	20,000	40,000	20,000	100.0%	REMODEL EMA, DEEDS - INSULATION
1040	FACILITIES	Contractual	A001-1040-4615	ELECTRICITY				31,407	60,000	60,000	60,000	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-4615	ELECTRICAL REPAIR		7,505	12,865	20,481	12,500	12,500	12,500	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-4620	ELEVATOR		6,161	7,021	6,021	15,000	15,000	15,000	-	0.0%	JUST COVERS MAINTENANCE
1040	FACILITIES	Contractual	A001-1040-4635	HVAC		44,361	47,871	12,418	40,000	40,000	40,000	-	0.0%	REPAIRS/ REPLACEMENT OLD UNITS
1040	FACILITIES	Contractual	A001-1040-4660	RUBBISH / TRASH		2,790	2,816	2,119	3,000	3,000	3,500	500	16.7%	
1040	FACILITIES	Contractual	A001-1040-4661	SERVICE CONTRACTS		5,754	7,485	3,922	3,000	6,000	6,000	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-4835	POSTAGE		1,720	1,960		1,900	1,900	1,900	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-4940	TRAINING; EDUC.; SEMINARS							3,000	3,000	100.0%	NEW LINE
1040	FACILITIES	Commodities	A001-1040-5304	NATURAL GAS		46,260	6,382	3,254	40,000	40,000	40,000	-	0.0%	
1040	FACILITIES	Commodities	A001-1040-5305	ELECTRICITY		55,230	43,364				45,000	45,000	100.0%	
1040	FACILITIES	Contractual	A001-1040-5306	UTILITIES-PROPANE		14,861	1,551	1,372	2,000	4,000	4,000	-	0.0%	
1040	FACILITIES	Contractual	A001-1040-5310	SEWER/WATER		15,120	7,815	4,905	2,000	4,000	9,000	5,000	125.0%	
1040	FACILITIES	Commodities	A001-1040-5315	CLEANING SUPPLIES		6,570	6,346	8,391	6,500	6,500	8,500	2,000	30.8%	MORE BUILDINGS
1040	FACILITIES	Commodities	A001-1040-5325	MAINTENANCE SUPPLIES		9,245	11,492	10,002	12,500	12,500	12,500	-	0.0%	TOOLS AND DISPOSABLES
1040	FACILITIES	Commodities	A001-1040-5335	OFFICE SUPPLIES		740	1,399	1,867	1,250	1,250	1,250	-	0.0%	
1040	FACILITIES	Commodities	A001-1040-5405	CLOTHING		1,926	2,984	2,956	3,000	3,000	3,500	500	16.7%	SAFETY CLOTHING/ EQUIPMENT - OSHA REQUIRED
1040	FACILITIES	FF&E - Capital	A001-1040-7201	CAPITAL BUILDING IMPROVEMENTS				51,083	50,000	75,000	25,000	25,000	50.0%	COURT RETAINING WALL - HVAC REPLACEMENTS
1040	FACILITIES	FF&E - Capital	A001-1040-7350	OFFICE EQUIPMENT								-	100.0%	
1040	FACILITIES	FF&E - Capital	A001-1040-7375	COMPUTER EQUIPMENT & SOFTWARE			485	191	1,500	1,500	1,500	-	0.0%	
1040	FACILITIES	FF&E - Capital	A001-1040-7376	VEHICLE REPLACEMENT							15,000	15,000	100.0%	NEW LINE
1050	JAIL	Salary	A002-1050-3000	JAIL ADMINISTRATOR		78,087	87,066	51,851	86,728	90,631	94,256	3,625	4.0%	
1050	JAIL	Salary	A002-1050-3100	ASSISTANT JAIL ADMINISTRATOR		70,697	76,823	46,360	76,897	80,357	83,572	3,214	4.0%	
1050	JAIL	Salary	A002-1050-3101	ADMINISTRATIVE ASSISTANT		50,497	54,630	33,750	54,554	58,500	60,840	2,340	4.0%	
1050	JAIL	Salary	A002-1050-3102	OFFICE OF PROFESSIONAL RESPONSIBILTY		84,729	89,910	54,237	89,963	94,011	97,772	3,760	4.0%	

**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Expenditure Detail**

Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1050	JAIL	Salary	A002-1050-3104	CLASSIFICATION OFFICER	93,039	96,658	61,332	100,221	116,568	125,216	8,648	7.4%	
1050	JAIL	Salary	A002-1050-3105	CLERICAL	76,918	120,560	78,229	120,569	144,331	165,521	21,190	14.7%	
1050	JAIL	Salary	A002-1050-3106	COMPLIANCE PROGRAM SPECIALIST	50,697	51,336	31,946	56,711	61,533	65,833	4,301	7.0%	
1050	JAIL	Salary	A002-1050-3109	CORPORALS	146,505	182,710	132,629	153,551	242,866	261,119	18,253	7.5%	
1050	JAIL	Salary	A002-1050-3110	CORRECTIONS OFFICERS	1,845,235	1,810,671	1,180,624	2,438,371	2,674,740	2,880,942	206,202	7.7%	
1050	JAIL	Salary	A002-1050-3115	SERGEANT - INTAKE	25,841	56,167	34,422	59,837	65,398	69,995	4,597	7.0%	
1050	JAIL	Salary	A002-1050-3117	MAINTENANCE	100,850	109,325	71,824	92,265	127,405	136,161	8,757	6.9%	
1050	JAIL	Salary	A002-1050-3120	PROGRAM STAFF/ COMMUNITY CORR.	193,111	207,279	128,378	219,095	175,640	253,001	77,361	44.0%	
1050	JAIL	Salary	A002-1050-3121	SERGEANT - ADMINISTRATIVE	48,207	48,207	32,101	54,101	61,964	69,245	7,281	11.8%	
1050	JAIL	Salary	A002-1050-3122	SERGEANTS - SHIFT SUPERVISORS	190,500	151,653	94,873	118,033	177,651	194,193	16,542	9.3%	
1050	JAIL	Salary	A002-1050-3123	STAFF SERGEANT - COMPLIANCE	79,371	59,085	35,970	60,094	68,504	73,311	4,807	7.0%	
1050	JAIL	Salary	A002-1050-3124	STAFF SERGEANT - TRAINING	53,401	58,680	36,491	59,344	68,836	74,424	5,588	8.1%	
1050	JAIL	Salary	A002-1050-3125	TRANSPORT OFFICERS	163,662	164,763	96,290	165,587	193,537	190,823	(2,714)	-1.4%	
1050	JAIL	Salary	A002-1050-3126	STAFF SERGEANT - TRANSPORT	63,546	65,632	37,877	68,814	79,554	77,073	(2,481)	-3.1%	
1050	JAIL	Salary	A002-1050-3209	PART TIME EMPLOYEES	8,023	7,524	-	-	-	-	-	100.0%	
1050	JAIL	Salary	A002-1050-3210	PART TIME & INTERN CORRECTIONS OFFICERS	10,267	-	446	17,000	17,000	17,000	-	0.0%	INTERNS ALSO
1050	JAIL	Salary	A002-1050-3603	HOLIDAY PAY	111,723	153,650	128,751	120,000	150,000	150,000	-	0.0%	
1050	JAIL	Salary	A002-1050-3606	OVERTIME	613,515	881,782	555,142	575,000	865,700	865,700	-	0.0%	INTERN / PT OFFSET?
1050	JAIL	Salary	A002-1050-3607	VACATION BUYBACK (SHIFT DIFFERENTIAL?)	10,214	15,676	4,461	11,883	17,204	17,204	-	0.0%	
1050	JAIL	Salary	A002-1050-3608	SICKTIME BUYBACK	17,464	19,848	26,418	17,412	22,800	22,800	-	0.0%	
1050	JAIL	Salary	A002-1050-3609	STIPENDS	17,064	-	-	25,000	28,500	28,500	-	0.0%	
1050	JAIL	Benefits	A002-1050-3901	UNEMPLOYMENT INSURANCE	6,764	6,424	7,032	15,000	17,402	-	(17,402)	-100.0%	
1050	JAIL	Benefits	A002-1050-3902	EMPLOYEE HEALTH INSURANCE	810,000	715,115	465,440	840,602	917,478	1,055,100	137,622	15.0%	
1050	JAIL	Benefits	A002-1050-3903	MEDICARE	59,604	66,914	43,736	70,195	82,407	88,080	5,673	6.9%	
1050	JAIL	Benefits	A002-1050-3904	FICA	255,813	286,112	186,055	300,144	352,360	376,619	24,259	6.9%	
1050	JAIL	Benefits	A002-1050-3905	401A-ER	-	-	88	26,000	-	-	-	100.0%	
1050	JAIL	Benefits	A002-1050-3906	457-ER	-	-	-	54,000	61,560	-	(61,560)	-100.0%	
1050	JAIL	Benefits	A002-1050-3907	MEPERS-ER	378,311	451,566	306,694	309,958	509,000	527,198	18,198	3.6%	
1050	JAIL	Benefits	A002-1050-3908	HEALTH INSURANCE CASH IN LIEU	71,952	44,610	61,241	110,375	75,000	75,000	-	0.0%	
1050	JAIL	Benefits	A002-1050-3910	RETIREE SICK & VACATION	-	-	-	-	-	15,000	15,000	100.0%	
1050	JAIL	Benefits	A002-1050-3911	WORKERS COMPENSATION	69,600	130,927	111,128	86,671	129,620	195,691	66,071	51.0%	
1050	JAIL	Benefits	A002-1050-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT	-	-	175	14,208	15,186	978	978	6.9%	
1050	JAIL	Contractual	A002-1050-4001	AUDIT FEES	10,630	8,200	12,200	7,350	15,500	15,500	-	0.0%	
1050	JAIL	Contractual	A002-1050-4004	PROFESSIONAL SERVICES - LEGAL	35,063	13,670	20,774	43,000	38,000	36,000	(2,000)	-5.3%	
1050	JAIL	Contractual	A002-1050-4005	PROFESSIONAL SERVICES - OTHER	-	-	-	-	-	30,000	30,000	100.0%	MEDICAL BILLING AUDIT
1050	JAIL	Contractual	A002-1050-4006	BOARDING OF PRISONERS	-	-	-	5,000	-	5,000	5,000	100.0%	
1050	JAIL	Contractual	A002-1050-4010	EDUCATION SERVICES	79,535	77,088	34,850	87,030	76,640	81,574	4,934	6.4%	
1050	JAIL	Contractual	A002-1050-4014	FOOD SERVICE CONTRACT	473,983	498,409	309,649	518,613	580,846	609,888	29,042	5.0%	
1050	JAIL	Contractual	A002-1050-4015	I/T SERVICES	-	-	-	-	-	-	-	0.0%	
1050	JAIL	Contractual	A002-1050-4016	INMATE CARA IOP CONTRACT	-	-	-	-	-	-	-	0.0%	
1050	JAIL	Contractual	A002-1050-4017	INMATE MED CONTRACT	2,063,864	2,384,627	1,276,480	1,041,180	1,977,716	1,838,128	(139,588)	-7.1%	AMBULANCE RIDES
1050	JAIL	Contractual	A002-1050-4018	INMATE MEDICAL & DENTAL	-	-	1,512	25,000	10,000	5,000	(5,000)	-50.0%	CPAP, MEDICAL BED, OTHER MEDICAL SUPPLIES/ NEEDS
1050	JAIL	Contractual	A002-1050-4019	INMATE MENTAL HEALTH	51,457	499,001	293,692	480,000	629,335	354,693	(274,642)	-43.6%	
1050	JAIL	Contractual	A002-1050-4020	MEDICATION ASSISTED TREATMENT	503,128	527,525	436,068	638,094	647,664	624,999	(22,665)	-3.5%	
1050	JAIL	Contractual	A002-1050-4021	MEDICAL CONTRACT COST PLUS RECONCILIATION	-	-	-	-	-	200,000	200,000	100.0%	BASED ON HISTORY - CONSULTANT TO OFFSET
1050	JAIL	Contractual	A002-1050-4022	MEDICAL - PHARMACY	-	-	-	-	-	240,000	240,000	100.0%	
1050	JAIL	Contractual	A002-1050-4025	PRE-TRIAL SERV (CRAS 4007)	258,566	266,328	160,019	266,322	279,639	293,620	13,981	5.0%	NEW CONTRACT PENDING?
1050	JAIL	Contractual	A002-1050-4107	AUTO/TRAVEL/TRAINING/ MEALS/LODGING	18,785	16,169	8,721	15,000	17,300	20,000	2,700	15.6%	
1050	JAIL	Contractual	A002-1050-4203	VEHICLE FUEL	30,224	24,272	-	19,000	23,800	24,000	200	0.8%	
1050	JAIL	Contractual	A002-1050-4206	OIL & GREASE	-	-	11,013	-	-	-	-	100.0%	
1050	JAIL	Contractual	A002-1050-4209	VEHICLE-MAINTENANCE	15,771	12,127	3,761	15,000	15,700	14,000	(1,700)	-10.8%	
1050	JAIL	Contractual	A002-1050-4302	ELECTRICITY	84,097	110,474	82,857	100,000	85,000	120,000	35,000	41.2%	
1050	JAIL	Contractual	A002-1050-4303	HEATING FUEL OIL	-	-	-	-	-	-	-	100.0%	
1050	JAIL	Contractual	A002-1050-4305	NATURAL GAS	-	-	-	112,835	126,600	126,600	-	0.0%	
1050	JAIL	Contractual	A002-1050-4306	PROPANE	156,389	111,750	59,143	-	-	-	-	100.0%	
1050	JAIL	Contractual	A002-1050-4308	SEWER	30,452	46,707	31,336	25,132	25,500	55,000	29,500	115.7%	
1050	JAIL	Contractual	A002-1050-4311	VIDEOCONFERENCING	2,518	1,762	-	2,343	2,330	2,000	(330)	-14.2%	
1050	JAIL	Contractual	A002-1050-4312	WATER	24,608	30,673	20,497	22,000	24,600	35,000	10,400	42.3%	
1050	JAIL	Contractual	A002-1050-4315	TELEPHONE & COMMUNICATION	16,216	24,499	21,568	16,000	23,660	34,000	10,340	43.7%	
1050	JAIL	Contractual	A002-1050-4403	EQUIPMENT RENTAL	-	-	110,549	500	-	-	-	100.0%	
1050	JAIL	Contractual	A002-1050-4405	LEASE & SERV AGREEMENTS	109,169	113,345	-	90,000	108,000	117,000	9,000	8.3%	
1050	JAIL	Contractual	A002-1050-4602	BUILDING MAINTENANCE	22,660	37,289	33,217	30,000	35,000	40,000	5,000	14.3%	
1050	JAIL	Contractual	A002-1050-4605	ELECTRICAL REPAIR	2,626	6,524	2,222	6,500	5,000	5,000	-	0.0%	
1050	JAIL	Contractual	A002-1050-4607	EQUIP/FURNISHINGS	24,411	22,962	16,994	25,000	15,000	23,500	8,500	56.7%	12 NEW RADIOS (\$3,500)
1050	JAIL	Contractual	A002-1050-4611	HEATING MAINTENANCE	586	2,463	-	2,500	2,000	1,500	(500)	-25.0%	
1050	JAIL	Contractual	A002-1050-4616	PAINTING	1,511	4,546	474	1,000	1,500	1,500	-	0.0%	
1050	JAIL	Contractual	A002-1050-4619	PLUMBING	10,281	16,043	13,519	15,000	13,500	25,000	11,500	85.2%	WATER SOFTENER SALT (\$12K/YR) - NEW SINKS
1050	JAIL	Contractual	A002-1050-4621	RUBBISH REMOVAL	7,976	8,448	5,177	6,500	6,700	7,500	800	11.9%	

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Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1050	JAIL	Contractual	A002-1050-4704	INSURANCE-RISK MANAGEMENT	147,608	205,739		142,500	153,753	202,567	48,814	31.7%	192191
1050	JAIL	Contractual	A002-1050-4801	ADVERTISING	35	257		500	250		(250)	-100.0%	
1050	JAIL	Contractual	A002-1050-4809	DUES	100	375	375	200	200	375	175	87.5%	
1050	JAIL	Contractual	A002-1050-4815	POSTAGE	730	397	436	1,000	1,000	750	(250)	-25.0%	
1050	JAIL	Contractual	A002-1050-4816	PRINTING				750	250		(250)	-100.0%	
1050	JAIL	Contractual	A002-1050-4902	BAIL	530	1,500	880	1,500	1,500	2,000	500	33.3%	
1050	JAIL	Contractual	A002-1050-4907	REGISTRATION/ MEMBERSHIP	62		50	150	100	100	-	0.0%	
1050	JAIL	Contractual	A002-1050-4909	TRAINING, EDUCATION & CONFERENCES	36,592	44,769	21,088	30,000	35,000	45,000	10,000	28.6%	NEW STAFF TRAINING AND OOS TRAINING
1050	JAIL	Commodities	A002-1050-5203	BOOKS, PERIODICALS & SUBSCRIPTIONS	225	820		-	-	-	-	100.0%	
1050	JAIL	Commodities	A002-1050-5214	CLEANING SUPPLIES	79,384	70,781	45,029	70,000	70,000	85,000	15,000	21.4%	REMOVED 4214 AND INCREASED BY \$15K FOR FY26
1050	JAIL	Commodities	A002-1050-5221	INSTIT BEDDING	6,985	6,398		8,000	10,000	10,000	-	0.0%	
1050	JAIL	Commodities	A002-1050-5230	OFFICE SUPPLIES	18,369	18,171	5,214	13,000	18,700	20,000	1,300	7.0%	
1050	JAIL	Commodities	A002-1050-5240	SURPLUS			19,225				-	100.0%	
1050	JAIL	Commodities	A002-1050-5301	CORRECTIONS OFFICER UNIFORMS	34,891	45,099	23,368	35,000	36,000	43,000	7,000	19.4%	& TRANSPORT FIREARMS - UNIFORM CHANGE
1050	JAIL	Commodities	A002-1050-5303	PRISONER UNIFORMS	9,021	8,750	7,136	9,500	9,500	10,000	500	5.3%	
1050	JAIL	FF&E - Capital	A002-1050-7201	CAPITAL BUILDING IMPROVEMENTS	50,000	25,000	25,000	25,000	25,000	25,000	-	0.0%	REPLENISH - FIRE PANEL
1050	JAIL	FF&E - Capital	A002-1050-7307	CAPITAL FURNITURE & FIXTURES	3,543	4,477	200	3,500	4,000	4,000	-	0.0%	
1050	JAIL	FF&E - Capital	A002-1050-7314	CAPITAL VEHICLES			49,498		57,000	55,860	(1,140)	-2.0%	FORD EXPLORER - REDUCE TRANSIT VAN USE - HIGH RISK TRANSPORT
1050	JAIL	FF&E - Capital	A002-1050-7375	CAPITAL COMPUTER EQUIPMENT & SOFTWARE		5,611	21				-	100.0%	
1065	DEEDS	Salary	A001-1065-3000	REGISTER OF DEEDS	66,249	56,830	37,500	56,864	65,000	70,154	5,154	7.9%	
1065	DEEDS	Salary	A001-1065-3100	DEPUTY REGISTER	39,996	53,050	16,520	44,130	57,546	57,271	(275)	-0.5%	
1065	DEEDS	Salary	A001-1065-3101	CLERKS	65,475	81,560	56,992	92,261	112,440	116,453	4,014	3.6%	
1065	DEEDS	Benefits	A001-1065-3901	UNEMPLOYMENT INSURANCE					707	-	(707)	-100.0%	
1065	DEEDS	Benefits	A001-1065-3902	EMPLOYEE HEALTH INSURANCE		39,569	21,942	43,108	53,740	61,801	8,061	15.0%	
1065	DEEDS	Benefits	A001-1065-3903	MEDICARE		2,938	1,686	2,802	3,407	3,536	129	3.8%	
1065	DEEDS	Benefits	A001-1065-3904	FICA		12,562	7,209	11,982	14,569	15,120	551	3.8%	
1065	DEEDS	Benefits	A001-1065-3905	401A-ER		3,508	3,240	7,000	3,750	4,582	832	22.2%	
1065	DEEDS	Benefits	A001-1065-3906	457-ER		4,486		8,430	4,500		(4,500)	-100.0%	
1065	DEEDS	Benefits	A001-1065-3907	MEPERS-ER		9,021	5,842	19,000	10,000	9,810	(190)	-1.9%	
1065	DEEDS	Benefits	A001-1065-3908	HEALTH INSURANCE CASH IN LIEU		5,756	5,889	7,358	-	-	-	100.0%	
1065	DEEDS	Benefits	A001-1065-3911	WORKERS COMPENSATION		468	402	310	470	710	240	51.1%	
1065	DEEDS	Benefits	A001-1065-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			64		587	610	22	3.8%	
1065	DEEDS	Contractual	A001-1065-4100	TRANSPORT-MEALS-LODGING	328	2,452	388	1,300	3,000	3,000	-	0.0%	
1065	DEEDS	Contractual	A001-1065-4301	HEATING FUEL OIL		3,257	1,757		3,000	3,500	500	16.7%	
1065	DEEDS	Contractual	A001-1065-4305	ELECTRICITY		4,212	3,427		5,000	5,000	-	0.0%	
1065	DEEDS	Contractual	A001-1065-4315	TELEPHONE & COMMUNICATION	1,875	2,480	1,846	1,700	1,800	2,500	700	38.9%	
1065	DEEDS	Commodities	A001-1065-4345	PRINTING & ENGRAVING			268	500	500	500	-	0.0%	
1065	DEEDS	Contractual	A001-1065-4415	LEASE & SERV AGREEMENTS	1,714	1,804	200	2,500	2,500	2,500	-	0.0%	
1065	DEEDS	Contractual	A001-1065-4820	DUES	150	200		200	345	1,175	830	240.6%	PROPERTY RECORDS ORGANIZATION, KV & MID-MAINE CHAMBER
1065	DEEDS	Contractual	A001-1065-4825	PROFESSIONAL SERVICES - LEGAL	32,525	22,630	23,046	30,000	51,000	5,000	(46,000)	-90.2%	MOVE SOFTWARE TO 7375
1065	DEEDS	Contractual	A001-1065-4835	POSTAL EXPENSES	619	1,279	921	1,850	1,850	1,500	(350)	-18.9%	
1065	DEEDS	Contractual	A001-1065-4940	TRAINING & EDUCATION			112		1,500	2,500	1,000	66.7%	
1065	DEEDS	Commodities	A001-1065-5310	WATER and SEWER		893	469			1,000	1,000	100.0%	
1065	DEEDS	Commodities	A001-1065-5335	OFFICE SUPPLIES	2,023	1,846	1,072	5,500	2,500	2,500	-	0.0%	
1065	DEEDS	Commodities	A001-1065-5345	PRINTING	464	279					-	100.0%	
1065	DEEDS	Commodities	A001-1065-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS		72		150	150	150	-	0.0%	
1065	DEEDS	Commodities	A001-1065-5506	COMMUNITY OUTREACH						2,800	2,800	100.0%	ROLL OUT OF PROPERTY ALERTS
1065	DEEDS	FF&E - Capital	A001-1065-7325	FURNITURE & FIXTURES		1,419	375	3,600	6,000	6,000	-	0.0%	
1065	DEEDS	FF&E - Capital	A001-1065-7350	OFFICE EQUIPMENT	1,000	67		1,000	1,500	1,500	-	0.0%	
1065	DEEDS	FF&E - Capital	A001-1065-7375	COMPUTER EQUIPMENT & SOFTWARE						51,000	51,000	100.0%	MOVED FROM 4825
1070	PROBATE	Salary	A001-1070-2000	JUDGE OF PROBATE	39,863.96	42,263.73	25,962	42,289	45,000	49,500	4,500	10.0%	
1070	PROBATE	Salary	A001-1070-3000	REGISTER OF PROBATE	51,509	64,720	40,930	64,863	67,782	70,154	2,372	3.5%	
1070	PROBATE	Salary	A001-1070-3100	DEPUTY REGISTER	39,077	53,934	29,722	55,676	53,295	55,959	2,664	5.0%	
1070	PROBATE	Salary	A001-1070-3101	PARALEGALS & CLERKS	124,320	135,016	96,499	145,185	184,191	195,302	11,111	6.0%	
1070	PROBATE	Salary	A001-1070-3209	PART TIME CLERK/ INTERNS	2,815	494	2,158		5,000	5,000	-	0.0%	
1070	PROBATE	Benefits	A001-1070-3901	UNEMPLOYMENT INSURANCE					1,237	-	(1,237)	-100.0%	
1070	PROBATE	Benefits	A001-1070-3902	EMPLOYEE HEALTH INSURANCE		64,685	49,700	53,885	82,012	94,314	12,302	15.0%	
1070	PROBATE	Benefits	A001-1070-3903	MEDICARE		4,423	2,845	4,466	5,151	5,451	299	5.8%	
1070	PROBATE	Benefits	A001-1070-3904	FICA		18,915	12,166	19,097	22,027	23,307	1,280	5.8%	
1070	PROBATE	Benefits	A001-1070-3905	401A-ER		3,591	502	3,500	4,313		(4,313)	-100.0%	
1070	PROBATE	Benefits	A001-1070-3906	457-ER							-	100.0%	
1070	PROBATE	Benefits	A001-1070-3907	MEPERS-ER		22,682	16,285	19,231	24,725	27,035	2,310	9.3%	
1070	PROBATE	Benefits	A001-1070-3908	HEALTH INSURANCE CASH IN LIEU		11,512	5,889	14,717	-	-	-	100.0%	
1070	PROBATE	Benefits	A001-1070-3910	RETIREE SICK & VACATION							-	100.0%	
1070	PROBATE	Benefits	A001-1070-3911	WORKERS COMPENSATION		724	602	479	701	1,082	381	54.5%	
1070	PROBATE	Benefits	A001-1070-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			100		888	940	52	5.8%	
1070	PROBATE	Contractual	A001-1070-4004	PROFESSIONAL SERVICES - LEGAL-GAL & CT. APPT-	43,981	67,796	31,275	44,000	44,000	80,000	36,000	81.8%	\$150/ hr for GAL & Ct. Appointed by Law
1070	PROBATE	Contractual	A001-1070-4080	PROFESSIONAL SERVICES - VISITOR-EXPERT-TRANSCRIPTION	29,713	21,174	13,740	31,000	40,000	30,000	(10,000)	-25.0%	GAL MOVED TO 4004

**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Expenditure Detail**

Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1070	PROBATE	Contractual	A001-1070-4081	PROFESSIONAL SERVICES - SECURITY	16,715	51,127	26,862		53,492	55,622	2,130	4.0%	
1070	PROBATE	Contractual	A001-1070-4100	TRANSPORT-MEALS-LODGING	4,159	1,710	1,167	4,000	6,100	5,000	(1,100)	-18.0%	
1070	PROBATE	Contractual	A001-1070-4305	ELECTRICITY	-	3,717	3,045			5,725	5,725	100.0%	
1070	PROBATE	Contractual	A001-1070-4315	TELEPHONE & COMMUNICATIONS	770	2,749	1,370	1,000	1,060	1,000	(60)	-5.7%	
1070	PROBATE	Contractual	A001-1070-4415	LEASE & SERV AGREEMENTS	7,260	2,996	2,615	7,500	7,500	7,500	-	0.0%	
1070	PROBATE	Contractual	A001-1070-4615	REPAIRS	-			250	250	5,000	4,750	1900.0%	COURTROOM RENOVATIONS
1070	PROBATE	Contractual	A001-1070-4805	ADVERTISING	34,305	33,559	16,386	33,600	33,600	33,600	-	0.0%	
1070	PROBATE	Contractual	A001-1070-4820	DUES	565	400	475	1,200	1,200	950	(250)	-20.8%	
1070	PROBATE	Contractual	A001-1070-4835	POSTAGE	6,458	6,877	4,900	10,800	10,800	13,000	2,200	20.4%	COURT WILL BEGIN SENDING OUT NOTICES (REVENUE OPPORTUNITY)
1070	PROBATE	Contractual	A001-1070-4840	PRINTING & ENGRAVING	1,793	1,408	713	1,500	1,500	1,500	-	0.0%	
1070	PROBATE	Contractual	A001-1070-4940	TRAINING, EDUCATION & CONFERENCES	68	510	5,575	850	18,420	7,500	(10,920)	-59.3%	
1070	PROBATE	Commodities	A001-1070-5304	NATURAL GAS	-	7,209	3,775			7,209	7,209	100.0%	
1070	PROBATE	Commodities	A001-1070-5310	WATER and SEWER	-	1,283	844			1,881	1,881	100.0%	
1070	PROBATE	Commodities	A001-1070-5335	OFFICE SUPPLIES	7,296	8,565	4,740	5,000	8,000	8,000	-	0.0%	
1070	PROBATE	Commodities	A001-1070-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS	15,680	18,649	13,781	15,500	15,250	17,000	1,750	11.5%	
1070	PROBATE	FF&E - Capital	A001-1070-7350	OFFICE EQUIPMENT	475	1,249	294	1,500	1,500	31,500	30,000	2000.0%	STATUTORY RECORD KEEPING & OFFICE RENOVATIONS
1070	PROBATE	FF&E - Capital	A001-1070-7375	COMPUTER EQUIPMENT & SOFTWARE	3,441	225	544	2,000	2,000	7,500	5,500	275.0%	
1075	SHERIFF	Salary	A001-1075-3000	SHERIFF	90,026	95,447	57,578	95,503	99,801	112,000	12,199	12.2%	
1075	SHERIFF	Salary	A001-1075-3100	CHIEF DEPUTY	87,023	92,187	55,240	92,241	96,392	102,000	5,608	5.8%	
1075	SHERIFF	Salary	A001-1075-3101	LIEUTENANT-PATROL	86,443	91,476	49,664	91,531	95,649	99,475	3,826	4.0%	
1075	SHERIFF	Salary	A001-1075-3102	OFFICE MANAGER	53,465	56,684	34,194	56,717	59,269	61,640	2,371	4.0%	
1075	SHERIFF	Salary	A001-1075-3103	SERGEANTS	413,872	441,583	259,330	340,115	362,794	377,659	14,865	4.1%	
1075	SHERIFF	Salary	A001-1075-3104	CORPORALS							-	100.0%	
1075	SHERIFF	Salary	A001-1075-3105	PATROL DEPUTIES	809,379	950,639	575,352	977,733	1,086,255	1,223,903	137,648	12.7%	
1075	SHERIFF	Salary	A001-1075-3106	DETECTIVES	227,223	210,228	127,377	240,393	248,737	267,248	18,512	7.4%	
1075	SHERIFF	Salary	A001-1075-3107	RECORDS CLERK	43,312	44,515	26,687	46,858	51,019	53,059	2,041	4.0%	
1075	SHERIFF	Salary	A001-1075-3108	ADMINISTRATIVE SPECIALIST	69,912	80,523	20,011	38,015	42,000	43,680	1,680	4.0%	
1075	SHERIFF	Salary	A001-1075-3150	HOLIDAY PAY	72,868	101,012	79,414	80,074	80,074	83,277	3,203	4.0%	
1075	SHERIFF	Salary	A001-1075-3152	SICKTIME BUY BACK	39,304	59,133	77,614	50,109	51,000	53,040	2,040	4.0%	
1075	SHERIFF	Salary	A001-1075-3153	VACATION BUYBACK	19,844	39,517	5,884	26,809	26,809	27,881	1,072	4.0%	
1075	SHERIFF	Salary	A001-1075-3205	OVERTIME-SPECIAL DETAIL	64,388	103,234	82,135	61,670	61,670	61,670	-	0.0%	
1075	SHERIFF	Salary	A001-1075-3210	PART TIME DEPUTIES	14,394	3,192	12,955	12,000	12,000	25,670	13,670	-100.0%	60% OF ACTIVE PT ON PAYROLL
1075	SHERIFF	Salary	A001-1075-3211	CRIMINAL INTELLIGENCE ANALYST			27,402	26,084	48,594	57,563	8,969	18.5%	36 TO 40 HOURS
1075	SHERIFF	Salary	A001-1075-3606	OVERTIME	401,431	302,943	181,064	288,002	300,000	300,000	-	0.0%	
1075	SHERIFF	Benefits	A001-1075-3901	UNEMPLOYMENT INSURANCE			2,380		6,718	-	(6,718)	-100.0%	
1075	SHERIFF	Benefits	A001-1075-3902	EMPLOYEE HEALTH INSURANCE		360,803	240,138	405,213	441,944	508,236	66,292	15.0%	
1075	SHERIFF	Benefits	A001-1075-3903	MEDICARE		39,637	24,881	36,596	39,470	42,399	2,929	7.4%	
1075	SHERIFF	Benefits	A001-1075-3904	FICA		169,481	106,389	156,479	168,768	181,294	12,526	7.4%	
1075	SHERIFF	Benefits	A001-1075-3905	401A-ER		13,921	8,540	13,000	15,000	14,466	(534)	-3.6%	
1075	SHERIFF	Benefits	A001-1075-3906	457-ER		22,720	13,391	24,000	25,000	22,225	(2,775)	-11.1%	
1075	SHERIFF	Benefits	A001-1075-3907	MEPERS-ER		246,080	155,405	208,389	247,000	258,940	11,940	4.8%	
1075	SHERIFF	Benefits	A001-1075-3908	HEALTH INSURANCE CASH IN LIEU		59,960	35,331	29,433	35,000		(35,000)	-100.0%	
1075	SHERIFF	Benefits	A001-1075-3910	RETIREE SICK & VACATION			24,399						
1075	SHERIFF	Benefits	A001-1075-3911	WORKERS COMPENSATION	43,575	68,581	43,766	45,399	51,013	96,869	45,856	89.9%	
1075	SHERIFF	Benefits	A001-1075-3915	MAINE PAID FAMILY & MEDICAL LEAVE ACT			470		5,919	5,919	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4004	PROFESSIONAL SERVICES - LEGAL	1,873	15,780	9,031	500	15,000	15,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4041	AMMUNITION	12,002	10,960	10,856	11,000	11,000	11,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4100	TRANSPORT-MEALS-LODGING	3,147	1,760	1,395	4,000	4,000	4,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4205	VEHICLE FUEL	135,899	135,210	60,432	105,000	115,000	135,000	20,000	17.4%	BASED ON PRIOR YEAR COSTS
1075	SHERIFF	Contractual	A001-1075-4210	VEHICLE REPAIRS & MAINTENANCE	45,969	57,643	19,667	55,000	64,500	64,500	-	0.0%	
1075	SHERIFF	Commodities	A001-1075-4211	TIRES			11,252		18,000	20,000	2,000	11.1%	
1075	SHERIFF	Contractual	A001-1075-4302	ELECTRICITY		11,739	7,346	2,500	15,000	15,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4303/5	HEATING FUEL OIL	-	3,962	905	7,500	5,000	5,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4312	WATER/ SEWER	-	1,505	1,065	1,250	1,500	1,850	350	23.3%	
1075	SHERIFF	Contractual	A001-1075-4315	TELEPHONE & COMMUNICATIONS	39,711	37,592	27,766	37,500	41,800	41,800	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4415	LEASE & SERV AGREEMENTS	24,763	31,478	22,835	22,500	25,000	31,500	6,500	26.0%	IMC/ CENTRAL SQ.
1075	SHERIFF	Contractual	A001-1075-4455	BODY CAMERAS & SOFTWARE						19,320	19,320	100.0%	NEW LINE
1075	SHERIFF	Contractual	A001-1075-4655	RADIOS	27,953	24,549	22,681	25,000		35,000	35,000	100.0%	
1075	SHERIFF	Contractual	A001-1075-4805	ADVERTISING							-	100.0%	
1075	SHERIFF	Contractual	A001-1075-4820	DUES	1,951	1,036	1,335	1,500	1,500	1,500	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4835	POSTAGE	704	453	254	800	800	800	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4840	PRINTING & ENGRAVING	338	2,567	745	1,000	1,000	3,000	2,000	200.0%	REFERENCE MANUAL INCREASE
1075	SHERIFF	Contractual	A001-1075-4905	CRIMINAL INVESTIGATION	2,730	3,517	759	3,500	3,000	3,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4940	TRAINING, EDUCATION & CONFERENCES	18,642	13,437	10,158	17,500	18,500	18,500	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4941	BLUE PIN BUYOUT	34,428	-	-	30,000	30,000	30,000	-	0.0%	
1075	SHERIFF	Contractual	A001-1075-4950	KENNEBEC DIVE/RESCUE	3,754	3,667	1,911	3,800	3,800	6,800	3,000	78.9%	INCREASED TRAINING COSTS HAVE TRIPLED
1075	SHERIFF	Commodities	A001-1075-5335	OFFICE SUPPLIES	9,737	6,383	3,092	10,000	10,000	8,000	(2,000)	-20.0%	
1075	SHERIFF	Commodities	A001-1075-5405	UNIFORMS	29,970	28,385	28,199	27,500	32,000	35,000	3,000	9.4%	



**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Expenditure Detail**

Dept. #	Department	Category	E-COA	Object Description	FY23 Actuals	FY24 Actuals	FY25 JAN YTD Actuals	FY24 Budget	FY25 Budget	FY26 Proposed	Variance	% Increase	NOTES
1075	SHERIFF	Commodities	A001-1075-5505	BOOKS, PERIODICALS & SUBSCRIPTIONS	2,195	710	2,258	4,200	4,200	3,000	(1,200)	-28.6%	
1075	SHERIFF	Commodities	A001-1075-5605	SURPLUS	-			500	500	500	-	0.0%	
1075	SHERIFF	Commodities	A001-1075-5610	PATROL EXPENSE	6,922	7,553	2,966	6,500	6,500	7,000	500	7.7%	
1075	SHERIFF	Commodities	A001-1075-5611	K9 CARE			1,785		2,000	5,000	3,000	150.0%	
1075	SHERIFF	Commodities	A001-1075-5620	LAW ENFORCEMENT EQUIPMENT	5,491	15,736	2,425	5,500	5,500	6,500	1,000	18.2%	
1075	SHERIFF	FF&E - Capital	A001-1075-7320	FIREARMS	7,059	7,853	4,423	7,500	7,500	7,500	-	0.0%	
1075	SHERIFF	FF&E - Capital	A001-1075-7325	FURNITURE & FIXTURES	-	125		1,000	1,000	1,000	-	0.0%	
1075	SHERIFF	FF&E - Capital	A001-1075-7345	VEHICLES	215,625	250,656		263,333	239,167	307,500	68,333	28.6%	
1075	SHERIFF	FF&E - Capital	A001-1075-7350	OFFICE EQUIPMENT	-	250					-	100.0%	
1075	SHERIFF	FF&E - Capital	A001-1075-7375	COMPUTER EQUIPMENT & SOFTWARE	12,098	14,533	10,439	12,500	12,500	12,500	-	0.0%	
1075	SHERIFF	Miscellaneous	A001-1075-9999	EXTRADITION (net)							-	100.0%	
1090	PROFESSIONAL	Contractual	A001-1090-4005	AUDIT FEES	12,745	14,850	20,250	12,500	45,000	45,000	-	0.0%	
1095	PROFESSIONAL	Contractual	A001-1095-4098	PROFESSIONAL SERVICES - LEGAL	39,157	995	884	45,000	35,000	35,000	-	0.0%	
1095	TREASURER-1	Contractual	A001-1095-4099	INVESTMENT MANAGEMENT FEE				7,500			-	100.0%	ALREADY IN TREASURER DEPT
2005	PROGRAM GRANT	GRANTS	A001-2005-4711	EXTENSION SERVICE	47,226	47,216	47,216	47,216	47,216	47,216	-	0.0%	
2025	EMPLOYEE BENEFITS	Benefits		HEALTH INSURANCE	856,283	0					-	100.0%	
2025	EMPLOYEE BENEFITS	Benefits	A001-2025-4725	UNEMPLOYMENT INSURANCE	0	399	(399)	5,000	-		-	100.0%	MOVED TO A001-1022-3998
2025	EMPLOYEE BENEFITS	Benefits	A001-2025-4726	HEALTH INSURANCE CASH IN LIEU	101,247	0					-	100.0%	MOVED TO A001-1022-3999
2025	EMPLOYEE BENEFITS	Benefits		RETIREMENT/ PENSION PLANS	90,556	0					-	100.0%	
2025	EMPLOYEE BENEFITS	Benefits		MAINE PUBLIC EMPLOYEE RETIREMENT SYSTEM	413,558	0					-	100.0%	
2025	EMPLOYEE BENEFITS	Benefits		SOCIAL SECURITY/MEDICARE	355,789	0					-	100.0%	
2040	SALARY ADJ	Salary	A001-2040-3000	SALARY ADJUSTMENT	(26,000)	5,048	3,306	26,000	35,000		(35,000)	-100.0%	MOVED TO A001-1022-3997
2040	SALARY ADJ	Salary	A001-2040-3001	RETIREE SICK & VACATION					45,000		(45,000)	-100.0%	MOVED TO A001-1022-3910
2045	PROGRAM GRANT	GRANTS	A001-2045-4712	SOIL & WATER	9,000	11,000	12,000	11,000	12,000	13,000	1,000	8.3%	
2045	PROGRAM GRANT	GRANTS	A001-2045-4715	KVCC TOURISM	9,000	9,000	9,000	9,000	9,000	9,000	-	0.0%	
2050	PROFESSIONAL	Contractual	A001-2050-4720	INSURANCE-RISK MANAGEMENT	67,844	28,456	77,910	75,000	84,000	105,950	21,950	26.1%	
2050	INSURANCE	Contractual	A001-2050-4721	WORKERS COMPENSATION	30,127	6,125					-	100.0%	
2075	CAPITAL RESERVE	FF&E - Capital	A001-2075-7205	PROPERTY IMPROVEMENTS	9,101	7,199		60,000	60,000	60,000	-	0.0%	
2075	CAPITAL PROJECTS	FF&E - Capital	A001-2075-7206	CAPITAL IMPROVEMENTS	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%	
					<b>2,055,634</b>	<b>170,289</b>	<b>210,167</b>	<b>338,966</b>	<b>412,966</b>	<b>355,916</b>	<b>(57,050)</b>	<b>-13.8%</b>	

**FY26 Budget Worksheet - Commissioner's Concensus to Move to the KCBC - February 4, 2025 - Revenue Estimates**

Object	Description	FY23 Actuals	FY24 Actuals	FY25 YTD	FY24 Budget	FY25 Budget	FY26 Estimate	Change	% Change	Notes
R5010	EMA	40,880	57,263	37,843	127,000	60,000	60,000	0	0.0%	
R5065	REG. OF DEEDS	1,024,277	960,562	435,295	1,000,000	975,000	850,000	(125,000)	-12.8%	
R5015	DISTRICT ATTORNEY	12,205								
R5016	DA SUPERVIS REV	64,139	93,913	45,205	30,000	50,000	70,000	20,000	40.0%	
R5017	TRAINING REIMBURSEMENT			359						
R5070	PROBATE FEES	248,455	265,041	109,175	280,000	280,000	225,000	(55,000)	-19.6%	
R5053	COURT ORDERED BD (JAIL)									
R5055	JAIL ME BASE (0516 CRAS)	1,350,396	1,491,322	1,654,459	1,380,000	1,350,000	1,900,000	550,000	40.7%	FY25 \$1,861,629 - 9% of \$4M in Budget Bill
R5060	JAIL SUPPLMNTL FUNDING	0	461,202		-	266,667		(266,667)	-100.0%	
R5062	JAIL MISC REV (0512 CRAS)	413,146	31,755	54,778	17,000	10,000	20,000	10,000	100.0%	
R0504	JAIL-Community Corr	578,741	497,000	232,704	500,000	200,000	200,000	0	0.0%	increase based on total receipts
R0507	JAIL ME FINES/SURCHARGES	27,073	4,666	11,329	33,000	20,000	20,000	0	0.0%	
R5050	CARA-JAIL (0511 CRAS)	0	240,000	120,000	240,000	240,000	240,000	0	0.0%	
	INMATE BOARDING FEES			48,195			25,000	25,000	#DIV/0!	
	OPIOID									
R5504	JAIL-CCA									
R5054	WORK RELEASE (JAIL)									
R5075	SHERIFF MISC. REV.	10,371	9,111	3,937	5,000	5,000	5,000	0	0.0%	
R5077	SPECIAL DETAIL REVENUE	71,380	103,263	63,927	66,500	65,000	85,000	20,000	30.8%	
R5079	SCHOOL RESOURCE OFFICER	55,219	128,714	50,440	53,000	95,000	95,000	0	0.0%	SAD 38 is currently \$100,000 - SAD 49 is currently \$57K
R5101	ARPA TRANSFER IN	17,546								
R5102	TRANSFER IN	290,011								
R5025	INTEREST INCOME	170,240	672,610	233,717	25,000	300,000	350,000	50,000	16.7%	DISCUSSION WITH LISA
R5100	MISC. REVENUE	(561)	62,026	26,000	5,000	5,000	20,000	15,000	300.0%	
R5026	FY20 UNUSED									
R5027	UNREAL INV GAIN/LOSS		20,934							
R5102	TRANSFER IN (RETIREMENT)				31,000					
R5300	COUNTY TAX REVENUE - JAIL		7,803,151	12,237,569	10,610,476	10,964,382	11,532,029	567,646	5.2%	
R5300	COUNTY TAX REVENUE - CO.	13,604,538	6,477,668	6,027,459	4,907,668	4,507,645	9,940,099	5,432,454	120.5%	
<b>Totals</b>		<b>17,978,056</b>	<b>19,380,201</b>	<b>21,392,389</b>	<b>19,310,644</b>	<b>23,315,360</b>	<b>25,612,128</b>	<b>6,243,434</b>	<b>26.8%</b>	

\* this is NOT net of any appropriations of Fund Balance or other Funding

**FY26 Budget Worksheet - Commissioner's Consensus to Move to the KCBC - February 4, 2025 - Tax Distribution**

## Tax Distribution Schedule

The tax distribution schedule describes the amount of tax required from each municipality based on their equalized valuation to provide the revenue necessary for county operations. Previous year information is provided for comparison purposes. The tax calculation table at the bottom of the schedule shows the factors of expenditures, revenues, and surplus used to calculate the amount of tax needed from municipalities

Municipality	2024 State Valuation	2025 State Valuation	Change in Valuation	FY24 Mill Rate Distribution	FY25 Proposed Mill Rate Distribution	% Change in Municipal Taxpayer Contribution to Budget	Net % Change Attributable to County Tax and Change in Valuation *
<i>Mill Rates</i>							
Albion	225,400,000	242,700,000	7.7%	0.0010515878	0.0010566695	0.48%	0.52%
Augusta	2,548,900,000	3,018,550,000	18.4%	237,028	256,454	8.2%	0.57%
Belgrade	1,039,450,000	1,233,350,000	18.7%	2,680,392	3,189,610	19.0%	0.57%
Benton	1,039,450,000	1,233,350,000	18.7%	1,093,073	1,303,243	19.2%	0.57%
Chelsea	251,200,000	300,250,000	19.5%	264,159	317,265	20.1%	0.58%
Chelsea	281,550,000	342,850,000	21.8%	296,075	362,279	22.4%	0.59%
China	714,850,000	767,700,000	7.4%	751,728	811,205	7.9%	0.52%
Clinton	306,250,000	342,000,000	11.7%	322,049	361,381	12.2%	0.54%
Farmingdale	369,300,000	407,850,000	10.4%	388,351	430,963	11.0%	0.53%
Fayette	264,400,000	316,500,000	19.7%	278,040	334,436	20.3%	0.58%
Gardiner	586,550,000	690,850,000	17.8%	616,809	730,000	18.4%	0.57%
Hallowell	377,850,000	423,100,000	12.0%	397,342	447,077	12.5%	0.54%
Litchfield	591,100,000	692,500,000	17.2%	621,594	731,744	17.7%	0.57%
Manchester	524,300,000	562,450,000	7.3%	551,347	594,324	7.8%	0.52%
Monmouth	692,150,000	741,900,000	7.2%	727,856	783,943	7.7%	0.52%
Mount Vernon	391,600,000	497,900,000	27.1%	411,802	526,116	27.8%	0.61%
Oakland	955,750,000	1,005,100,000	5.2%	1,005,055	1,062,059	5.7%	0.51%
Pittston	350,150,000	384,900,000	9.9%	368,213	406,712	10.5%	0.53%
Randolph	144,200,000	160,050,000	11.0%	151,639	169,120	11.5%	0.54%
Readfield	429,700,000	490,850,000	14.2%	451,867	518,666	14.8%	0.55%
Rome	548,900,000	653,400,000	19.0%	577,217	690,428	19.6%	0.58%
Sidney	705,100,000	832,100,000	18.0%	741,475	879,255	18.6%	0.57%
Vassalboro	541,900,000	593,150,000	9.5%	569,855	626,764	10.0%	0.53%
Vienna	108,950,000	131,900,000	21.1%	114,570	139,375	21.6%	0.59%
Waterville	1,144,200,000	1,248,750,000	9.1%	1,203,227	1,319,516	9.7%	0.53%
Wayne	329,150,000	364,750,000	10.8%	346,130	385,420	11.4%	0.54%
West Gardiner	525,150,000	565,950,000	7.8%	552,241	598,022	8.3%	0.52%
Windsor	445,550,000	482,300,000	8.2%	468,535	509,632	8.8%	0.52%
Winslow	967,800,000	1,062,750,000	9.8%	1,017,727	1,122,975	10.3%	0.53%
Winthrop	1,000,300,000	1,090,250,000	9.0%	1,051,903	1,152,034	9.5%	0.53%
Unity Township	7,350,000	8,400,000	14.3%	12,620	13,251	5.0%	-9.29%
<b>Totals</b>	<b>17,369,000,000</b>	<b>19,655,050,000</b>	<b>13.2%</b>	<b>18,265,028</b>	<b>20,768,892</b>	<b>13.7%</b>	<b>0.55%</b>

Tax Calculation	13.2%			13.7%		
	FY24 Adopted	FY25 PROPOSED	FY26 PROPOSED	% CHANGE	Budgetary Change	
Total Estimated Expenditures	19,310,644	23,315,360	\$ 25,583,892	9.73%	\$ 2,268,531	
Total Estimated Revenues	(3,792,500)	(3,921,667)	(4,165,000)	6.20%	\$ (243,333)	
Surplus from Undesignated Fund Balance	(600,000)	(350,000)	(150,000)	-57.14%	\$ 200,000	
Positions to be Frozen	(237,324)	(278,666)		-100.00%	\$ 278,666	
Criminogenic Addiction & Recovery Academy		(250,000)	(250,000)	0.00%	\$ -	
Opioid Settlement - Medically Assisted Treatment	(400,000)	(250,000)	(250,000)	0.00%	\$ -	
<b>Tax Revenue Required</b>	<b>\$ 14,280,820</b>	<b>\$ 18,265,028</b>	<b>\$ 20,768,892</b>	<b>13.7%</b>	<b>\$ 2,503,864</b>	

\* This percentage is based on State Valuation which in NO WAY reflects Local Valuations.

	District 1	District 2	District 3
	Augusta, Chelsea, China, Manchester, Sidney, Vassalboro, Windsor	Farmingdale, Fayette, Gardiner, Hallowell, Litchfield, Monmouth, Mount Vernon, Pittston, Randolph, Readfield, Vienna, Wayne, West Gardiner, Winthrop	Albion, Belgrade, Benton, Clinton, Oakland, Rome, Waterville, Winslow, Unity Township
<b>Name:</b>	<b>Eric Austin</b>	<b>Katherine Mills Woodsum</b>	<b>Lee Trahan</b>
<b>Title:</b>	City of Augusta Councilor	Town of Readfield, Selectboard Chair	Winslow, Councilor at Large
<b>Email:</b>	<a href="mailto:r.ericastin@gmail.com">r.ericastin@gmail.com</a>	<a href="mailto:kgnwoodsum@gmail.com">kgnwoodsum@gmail.com</a>	<a href="mailto:ltrahan@winslow-me.gov">ltrahan@winslow-me.gov</a>
<b>Ph.:</b>	207-212-1649	207-685-9094	207-509-8453
<b>Serve Through</b>	<i>FY27 Budget</i>	<i>FY28 Budget</i>	<i>FY27 Budget</i>
<b>Name:</b>	<b>Garry Hinkley</b>	<b>Lloyd Irland</b>	<b>Michael Perkins</b>
<b>Title:</b>	Town of Manchester Selectman	Wayne, Selectperson	Oakland, Selectperson
<b>Email:</b>	<a href="mailto:grhinkley@gmail.com">grhinkley@gmail.com</a>	<a href="mailto:lcirlandgmail.com">lcirlandgmail.com</a>	<a href="mailto:mike@kmdrivingsschool.com">mike@kmdrivingsschool.com</a>
<b>Ph.:</b>	207-441-1627	207-446-3682	207-716-6968
<b>Serve Through</b>	<i>FY26 Budget</i>	<i>FY27 Budget</i>	<i>FY26 Budget</i>
<b>Name:</b>	<b>Theresa Haskell</b>	<b>Kathleen Cutler</b>	<b>Ashley Sennett</b>
<b>Title:</b>	Windsor, Town Manager	City of Gardiner, City Clerk/Tax Collector/Deputy Treasurer	Town of Albion, Administrator
<b>Email:</b>	<a href="mailto:thaskell@windsor.maine.gov">thaskell@windsor.maine.gov</a>	<a href="mailto:KCutler@gardinermaine.com">KCutler@gardinermaine.com</a>	<a href="mailto:ashleysennett@gmail.com">ashleysennett@gmail.com</a>
<b>Ph.:</b>	207.445.2998	207-582-4460	207-376-6280
<b>Serve Through</b>	<i>FY27 Budget</i>	<i>FY26 Budget</i>	<i>FY28 Budget</i>