ANDROSCOGGIN COUNTY

From the Desk of
LARRY POST
COUNTY ADMINISTRATOR

Nov 3, 2021

To: County Commissioners
From: Larry Post
Re: Budget Committee Recommendations on 2022 Budget

As the Budget Committee has finished their work and recommendations, I would make the following observations and requests:

Budget Committee made budget cuts of $136,000
They also took from the budget $139,208 and moved that amount to ARPA Revenue Loss Funds, making total reduction of expenditures of $275,208.

Revenue amounts were increased in:

	Comm.	BC
Surplus (Fund Balance)	150,000	200,000
County Reserves	0	100,000
R.E. Transfer Tax	160,000	210,000
Deferred Disposition	40,000	50,000
Interest	5,000	20,000
Jail Reserve	100,000	200,000

Increase of $325,000 from Commissioners approved

The original budget expenditures were

General Fund	$8,470,744	(increase of 3.55% from 2021)
Jail	7,666,094	(increase of .66% from 2021)

Total budget increase of 2.16%

The original Revenues were

General Fund	$1,954,201	(decrease of 25.22 % from 2021)
Jail	2,229,114	(decrease of 12.28% from 2021)

Total Revenue decrease of 18.84%

Thus, the original proposed Tax levy would increase by 12.33%. The Tax rate went down in 2021 from $1.25 per thousand to $1.20 per thousand. The original proposed increase would put the tax rate at $1.253 before overlay, or $1.27 with overlay, an increase of $.02 over 2020.

The Budget Committee proposal will put the tax rate at $1.191 before overlay or $1.21 with overlay. (Granted, the above numbers are with the 2022 state valuation)

I have grave concerns about the continued raiding of Fund Balance and the only Reserve account we have left. We need to be increasing Fund Balance and Reserve Accounts instead of depleting them. The Tax Levy percentage increase is because of decrease in revenue, not because of profligate spending.

Even with these serious issues, I will again ask that the Commissioners approve the 2022 budget as recommended by the Budget Committee.

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ANDROSCOGGIN COUNTY
BUDGET COMMITTEE RECOMMENDATION
2022 BUDGET
MOVE FROM BUDGET TO ARPA REVENUE LOSS FUNDS

EMA	Communications	$6,000
	Furniture & Fixtures	1,700
	Computer Hardware/Soft	2,600
District Attorney	Computer/Laptops	12,900
	Furniture	1,600
Facilities	Bldg Impr, CCTV Cameras	12,000
Jail	Building Improv.	30,000
Sheriff	Public Safety	33,500
	Computer Hdwr/Soft	2,500
IT	Computer HDWR/Soft	36,408
		$139,208
Sheriff Reserve		5,000 (not eligible)

Budget Reductions

Employee Benefits Budget 2025 by -$30,000 (from $2,502,745 to $2,472,745).
Commissioners Budget 1020-4015 Professional Fees by -$2,000 (from $10,000 to $8,000).
District Attorney line 1015-4305 Electricity by -$1,000 (from $13,000 to $12,000),
District Attorney line 1015-4315 Telephone by -$3,000 (from $27,000 to $24.000),
Facilities line 1040-7300 Dept. Capital Reserve by -$25,000 (from $25,000 to $0),
Interest line 2000-4505 Interest/Tax Anticipation by -$20.000 (from $80,000 to $60,000),
Western Maine Transportation line 2020-4715 by -$2,500 (from $45,000 to $42.500)
EMA line 1010-5376 EOC Training & Exercise by -$8,000 (from $10,000 to $2,000),
EMA line 1010-4610 Repairs, Building by -$2,500 (from $2,500 to $0),
Sheriff's Communications line 1078-7300 Dept. Capital Reserve by -$20,000 (from $20.000 to $0).
Sheriff's Communications line 1078-7310 Communications by -$7,000 (from $77,550 to $70,550),
Jail line 3123 Officer Training Reimbursement by -$15,000 (from $15,000 to $0).

COUNTY OF ANDROSCOGGIN
EXPENDITURES
2022

		2021	Commissioners 2022	Budget Committee 2022	Difference
					Comm-BC
10-1005	SUPERIOR COURT	$ 11,100.00	$ 11,100.00	$ 11,100.00	
10-1010	E.M.A.	$ 205,201.00	$ 227,000.00	$ 206,200.00	$ 20,800
15-1013	VICTIM/ADV RESTITUTION SPECIALIST	$ 69,303.00	$ 72,049.00	$ 72,049.00	
10-1015	DISTRICT ATTORNEY	$ 700,000.00	$ 730,688.00	$ 712,188.00	$ 18,500
10-1018	DA JOINT BUDGET	$ 14,600.00	$ 14,600.00	$ 14,600.00	
20-1019	DA VICTIM ADVOCATE GRANT	$ 86,736.00	$ 97,127.00	$ 97,127.00	
10-1020	COUNTY COMMISSIONERS	$ 187,030.00	$ 199,171.00	$ 197,171.00	$ 2,000
10-1021	HUMAN RESOURCES	$ 4,100.00	$ 5,100.00	$ 5,100.00	
10-1025	TREASURER	$ 165,000.00	$ 180,743.00	$ 180,743.00	
10-1040	BUILDING DEPT.	$ 404,319.00	$ 423,610.00	$ 386,610.00	$ 37,000
10-1060	TELECOMMUNICATION (IT)	$ 160,000.00	$ 157,519.00	$ 121,111.00	$ 36,408
10-1065	REGISTRY OF DEEDS	$ 194,270.00	$ 202,974.00	$ 202,974.00	
10-1070	REGISTRY OF PROBATE	$ 183,756.00	$ 199,639.00	$ 199,639.00	
10-1075	SHERIFF' DEPT.	$ 2,066,785.00	$ 1,986,685.00	$ 1,950,685.00	$ 36,000
10-1076	CIVIL PROCESS DIVISION	$ 249,690.00	$ 260,190.00	$ 260,190.00	
10-1077	LAW ENFORCEMENT DEATH BENEFIT	$ 17,942.00	$ 25,000.00	$ 25,000.00	
10-1078	COMMUNICATIONS	$ 825,418.00	$ 859,400.00	$ 832,400.00	$ 27,000
10-1090	AUDITING	$ 12,500.00	$ 12,500.00	$ 12,500.00	
10-2000	INTEREST	$ 80,000.00	$ 80,000.00	$ 60,000.00	$ 20,000
10-2002	AVCOG	$ 7,500.00	$ 7,750.00	$ 7,750.00	
10-2005	ANDROS/SAGA EXTENSION SERVICE	$ 45,000.00	$ 51,154.00	$ 51,154.00	
10-2020	WESTERN MAINE TRANSPORTATION	$ 40,000.00	$ 45,000.00	$ 42,500.00	$ 2,500
10-2025	EMPLOYEE BENEFITS	$ 2,332,400.00	$ 2,502,745.00	$ 2,472,745.00	$ 30,000
10-2035	SOIL CONSERVATION	$ 14,000.00	$ 14,000.00	$ 14,000.00	
10-2050	INSURANCE	$ 102,000.00	$ 105,000.00	$ 105,000.00	
		$ 8,178,650.00	**$ 8,470,744.00**	**$ 8,240,536.00**	**$ 230,208**
10-1050	**SUPPORT OF PRISONERS**	$ 7,615,686.00	$ 7,666,094.00	$ 7,621,094.00	$ 45,000
	Total	**$ 15,794,336.00**	**$ 16,136,838.00**	**$ 15,861,630.00**	**$ 275,208**

COUNTY OF ANDROSCOGGIN
REVENUES
2022

		2021	Commissioners 2022	Budget Comm. 2022	
9000	Estimated Surplus	$ 380,000.00	$ 150,000.00	$ 200,000.00	
9005	Appro. Surplus - Contingency Acct	$ -			
9000	Transfer- Communications Reserve	$ -			
9000	Transfer- County Reserve	$ 100,000.00	$ -	$ 100,000.00	
9000	Transfer - Bldg Reserve	$ -			
9025	A.E.M.A. Matching Funds	$ 136,133.00	$ 143,045.00	$ 137,795.00	
9100	Real Estate Transfer Tax	$ 160,000.00	$ 160,000.00	$ 210,000.00	
9075	Fees of Office - Registry of Deeds	$ 575,000.00	$ 600,000.00	$ 600,000.00	
9125	Fees of Office - Registry of Probate	$ 150,000.00	$ 150,000.00	$ 150,000.00	
9260	Jail Contractual Custodial Services	$ 55,000.00	$ 55,000.00	$ 55,000.00	
9265	Jail Contractual IT Services	$ 15,000.00	$ 15,000.00	$ 15,000.00	
9275	Civil Process Fees	$ 220,000.00	$ 220,000.00	$ 220,000.00	
9300	Insurance Reports - Sheriff's Dept.	$ 3,500.00	$ 3,500.00	$ 3,500.00	
9345	Dispatch Services	$ 271,006.00	$ 284,601.00	$ 284,601.00	
9370	RSU 16	$ 99,573.00	$ -	$ -	
9375	Security Service	$ 20,000.00	$ 20,000.00	$ 20,000.00	
9400	Poland Contract	$ 268,226.00	$ -	$ -	
9525	Rental Office Space	$ 6,030.00	$ 6,030.00	$ 6,030.00	
1019	Victim/Witness Advocate Grant	$ 55,000.00	$ 55,000.00	$ 55,000.00	
9545	DA Restitution Specialist Reimbursement	$ 34,652.00	$ 36,025.00	$ 36,025.00	
9555	Deferred Disposition	$ 50,000.00	$ 40,000.00	$ 50,000.00	
9560	Witness Fee Reimbursement	$ 11,000.00	$ 11,000.00	$ 11,000.00	
9775	Interest of Investments	$ 3,000.00	$ 5,000.00	$ 20,000.00	
	Total	**$ 2,613,120.00**	**$ 1,954,201.00**	**$ 2,173,951.00**	
	SUPPORT OF PRISONERS				
	Jail Reimbursement (formula)	$ 1,503,396.00	$ 2,008,141.00	$ 2,008,141.00	
	Alternative Sentencing Program	$ 60,000.00	$ 60,000.00	$ 60,000.00	
	Social Security	$ 15,551.00	$ 15,551.00	$ 15,551.00	
	Court Surchage	$ 30,000.00	$ 30,000.00	$ 30,000.00	
	From Inmate Benefit	$ 15,422.00	$ 15,422.00	$ 15,422.00	
	Other- Reserve	$ 550,000.00	$ 100,000.00	$ 200,000.00	
	Year End State Fund	$ 366,705.00	$ -	$ -	
	Total	**$ 2,541,074.00**	**$ 2,229,114.00**	**$ 2,329,114.00**	

County of Androscoggin
2022 Tax Levy

	2020	2021	2022 Budget	Difference Between 2021 and 2022 Budget	% Difference Between 2021-2022 Budget
Expenditures:					
Departmental	$ 8,015,297.00	$ 8,178,650.00	$ 8,240,536.00		
Jail	$ 7,130,204.00	$ 7,615,686.00	$ 7,621,094.00		
Total	$ 15,145,501.00	$ 15,794,336.00	$ 15,861,630.00		
Revenues:					
Department	$ 2,374,365.00	$ 2,613,120.00	$ 2,173,951.00		
Jail	$ 2,155,294.00	$ 2,541,074.00	$ 2,329,114.00		
Total Revenue	$ 4,529,659.00	$ 5,154,194.00	$ 4,503,065.00		
Amount Raised by Taxation	$ 10,615,842.00	$ 10,640,142.00	$ 11,358,565.00	$ 718,423.00	6.75%