

2023

Penobscot County Budget



Welcome to Penobscot County

2023 Budget

Commissioners

Laura J. Sanborn, Chair

Peter K. Baldacci

Andre Cushing, III

Administrator

Scott A. Adkins

Treasurer

John D. Hiatt

Finance Director

Jason C. Mallar

Penobscot County

2023

Budget Committee

Peter K. Baldacci – District 1

Mayor Michele Daniels
80 North Main Street
Brewer, ME 04412
councilor.daniels@gmail.com

Councilor Dan Tremble
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Representative Joseph Perry
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Councilor Clare Davitt
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Councilor Ellen Campbell
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Andre Cushing – District 2

Representative Steven Foster
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Councilor Eric Jarvi
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Selectman Mike Grass
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Council Chair Christopher Grotton
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Laura J. Sanborn – District 3

Councilor Michael Madore
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Senator Dr. James Dill
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Councilor Cheryl Robertson
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Selectwoman Brenda Kennedy-Wade
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Councilor Cathy Moison
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Penobscot County Commissioners

2023 / County Tax Levy

12/10/2022

Expenditures	Proposed 2023	2022
Departments	\$ 18,935,886	\$ 16,437,307
Jail	\$ 7,945,690	\$ 7,640,087
Overlay	To be determined by Commissioners	
Total Expenses	\$ 26,881,576	\$ 24,077,394

Revenues		
Departments	\$ 5,329,571	\$ 4,076,098
From Surplus	\$ 465,000	\$ 465,000
Tax Assessment	\$ 21,087,005	\$ 19,536,296
Total Revenue	\$ 26,881,576	\$ 24,077,394

\$\$ Increase (Decrease) in Taxes \$ 1,550,709

% Increase (Decrease) in Taxes 7.94%

LD1 Cap for 2023 Budget 6.67%

LD1 / \$\$ CAP for 23 Budget \$ 20,839,367

\$\$ Over / (Under) LD1 \$ 247,638

Peter Baldacci

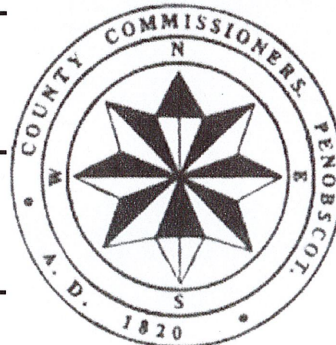
Peter Baldacci, Commissioner / District 1

Andre E. Cushing

Andre Cushing, Commissioner / District 2

Laura Sanborn

Commissioner Laura Sanborn, Chair / District 3



December 13, 2022

Date

2023 Tax Levy
County of Penobscot

11/1/2022

Expenditures	Proposed 2023	2022
Departments	\$ 18,935,887.17	\$ 16,437,307.00
Jail	\$ 7,945,690.48	\$ 7,640,087.00
Overlay	To be determined by Commissioners	
Total Expenses	\$ 26,881,577.65	\$ 24,077,394.00

Revenues		
Departments	\$ 5,329,571.00	\$ 4,076,098.00
From Surplus	\$ 465,000.00	\$ 465,000.00
To be raised through taxes	\$ 21,087,006.65	\$ 19,536,296.00
Total Revenue	\$ 26,881,577.65	\$ 24,077,394.00

2022 Increase (Decrease) in Taxes 7.94%

LD1 Cap for 2023 Budget 6.67%

County of Penobscot

2023 Summary of Budget Expenses

11/18/2022

Dept. #	Department Name	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2022 to 2023 \$ Difference	% Increase (Decrease)
2	Human Relations	\$ 198,111	\$ 150,262	\$ 188,954	\$ 136,335	\$ 185,049	\$ 213,191	\$ 24,237	12.83%
3	Emergency Management	\$ 222,071	\$ 200,562	\$ 330,490	\$ 279,799	\$ 279,799	\$ 415,188	\$ 84,698	25.63%
4	Regional Communications	\$ 3,444,752	\$ 3,243,874	\$ 3,715,459	\$ 2,333,178	\$ 3,149,515	\$ 3,881,826	\$ 166,367	4.48%
5	District Attorney	\$ 1,086,739	\$ 1,024,793	\$ 1,223,628	\$ 838,632	\$ 1,130,058	\$ 1,410,036	\$ 186,408	15.23%
6	Commissioners	\$ 347,436	\$ 338,786	\$ 362,594	\$ 268,542	\$ 365,316	\$ 387,254	\$ 24,660	6.80%
7	Finance	\$ 235,950	\$ 221,275	\$ 322,196	\$ 217,889	\$ 292,356	\$ 413,909	\$ 91,713	28.46%
8	County Buildings	\$ 1,007,441	\$ 931,475	\$ 1,030,194	\$ 876,451	\$ 1,156,909	\$ 1,209,778	\$ 179,584	17.43%
10	Registry of Deeds	\$ 426,463	\$ 326,328	\$ 412,770	\$ 374,766	\$ 374,766	\$ 410,839	\$ (1,931)	-0.47%
11	Registry of Probate	\$ 507,089	\$ 503,414	\$ 555,894	\$ 485,142	\$ 485,142	\$ 567,779	\$ 11,885	2.14%
12	Sheriff's Office	\$ 5,288,056	\$ 5,515,196	\$ 5,577,405	\$ 5,737,516	\$ 5,737,516	\$ 7,165,847	\$ 1,588,442	28.48%
13	Civil Processing	\$ 355,918	\$ 327,119	\$ 381,051	\$ 241,740	\$ 325,565	\$ 473,734	\$ 92,683	24.32%
14	UT Administration	\$ 167,172	\$ 164,751	\$ 192,421	\$ 131,102	\$ 174,803	\$ 184,319	\$ (8,102)	-4.21%
15	IT	\$ 725,189	\$ 751,997	\$ 830,942	\$ 602,271	\$ 787,918	\$ 888,045	\$ 57,103	6.87%
18	Maine State Retirement	\$ 2,350	\$ 1,711	\$ 2,350	\$ 2,803	\$ 2,803	\$ 2,350	\$ -	0.00%
19	Health/Safety	\$ 6,000	\$ 2,918	\$ 6,000	\$ 1,870	\$ 2,494	\$ 6,000	\$ -	0.00%
21	Jail / Corrections CAP	\$ 7,346,237	\$ 7,346,237	\$ 7,640,087	\$ 5,730,065	\$ 7,640,086	\$ 7,945,690	\$ 305,603	4.00%
22	Retiree Insurance	\$ 48,000	\$ 56,689	\$ 65,000	\$ 70,696	\$ 94,261	\$ 105,000	\$ 40,000	61.54%
23	Employee Benefit Fees	\$ -	\$ 2,576	\$ 3,000	\$ 2,505	\$ 2,505	\$ 3,000	\$ -	0.00%
24	Bridges	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
30	Eastern Maine Development Corp.	\$ 65,000	\$ 62,000	\$ 63,000	\$ 48,750	\$ 63,000	\$ 63,000	\$ -	0.00%
31	Loan Costs	\$ 643,000	\$ 426,011	\$ 656,542	\$ 439,933	\$ 608,742	\$ 639,542	\$ (17,000)	-2.59%
32	Building Improvements	\$ 200,000	\$ 17,084	\$ 225,000	\$ 36,180	\$ 225,000	\$ 150,000	\$ (75,000)	-33.33%
34	Program Donations	\$ 81,800	\$ 81,800	\$ 82,710	\$ 34,710	\$ 82,710	\$ 95,000	\$ 12,290	14.86%
35	Penobscot County Extension	\$ 78,722	\$ 78,724	\$ 81,870	\$ 61,763	\$ 81,870	\$ 90,000	\$ 8,130	9.93%
36	Penquis	\$ 18,500	\$ -	\$ 18,500	\$ -	\$ 18,500	\$ 25,000	\$ 6,500	35.14%
38	Soil Conservation	\$ 70,558	\$ 70,750	\$ 75,237	\$ 56,445	\$ 75,259	\$ 86,341	\$ 11,104	14.76%
39	Labor Negotiations	\$ 8,000	\$ 2,722	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	0.00%
40	Wage Adjustment	\$ 30,000	\$ 2,209	\$ 30,000	\$ 62	\$ 62	\$ 45,000	\$ 15,000	50.00%
	Total	\$ 22,610,654	\$ 21,851,263	\$ 24,077,394	\$ 19,009,146	\$ 23,342,005	\$ 26,881,768	\$ 2,804,374	11.65%

\$ 735,389
Proj Surp / (Def)

County of Penobscot

2023 Summary of Budget Revenues

11/16/2022

Department #	Department Name	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Revenues	2023 Proposed	\$'s 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
3	Emergency Management	\$ 92,988	\$ 113,542	\$ 121,988	\$ 50,407	\$ 121,988	\$ 214,126	92,138	75.53%
4	Regional Communications	\$ 197,500	\$ 153,584	\$ 203,088	\$ 156,451	\$ 202,716	\$ 202,800	(288)	-0.14%
5	District Attorney	\$ 14,000	\$ 5,145	\$ 6,000	\$ 6,160	\$ 8,213	\$ 6,000	0	0.00%
6	Administration	\$ 125,677	\$ 124,830	\$ 121,529	\$ 60,113	\$ 80,151	\$ 125,500	3,971	3.27%
10	Registry of Deeds	\$ 1,100,000	\$ 1,588,210	\$ 1,175,000	\$ 1,061,531	\$ 1,415,375	\$ 1,200,000	25,000	2.13%
11	Registry of Probate	\$ 190,000	\$ 276,907	\$ 215,000	\$ 249,030	\$ 332,040	\$ 245,000	30,000	13.95%
12	Sheriff's Office	\$ 1,582,896	\$ 1,536,456	\$ 1,629,993	\$ 1,212,767	\$ 1,617,022	\$ 2,387,445	757,452	46.47%
13	Civil Processing	\$ 200,000	\$ 192,650	\$ 170,000	\$ 112,553	\$ 150,070	\$ 502,700	332,700	195.71%
14	UT Administration	\$ 70,000	\$ 52,500	\$ 70,000	\$ 54,407	\$ 72,542	\$ 70,000	0	0.00%
15	IT	\$ 10,000	\$ 11,855	\$ 10,000	\$ 5,851	\$ 7,801	\$ 10,000	0	0.00%
49	Non-Department Revenue	\$ 361,000	\$ 370,050	\$ 353,500	\$ 337,422	\$ 353,500	\$ 366,000	12,500	3.54%
	Total	\$ 3,944,061	\$ 4,425,729	\$ 4,076,098	\$ 3,306,690	\$ 4,361,418	\$ 5,329,571	1,253,473	30.75%

\$ 285,320
Proj Surp / (Def)

Gas Tax Reimbursement	\$ 17,500
Interest	\$ 7,500
Office Space Rental	\$ 160,000
Vehicles Sold Sherriff/Jail	\$ 6,000
PILT Funds	\$ 175,000
Total	\$ 366,000

2023 / Penobscot County Budget

Dept. # 2 - Human Relations
Michelle LaBree, HR Coordinator / Deputy Admin.
11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL								
31-0007 HR COORDINATOR	60,008	71,919	65,643	49,897	66,529	74,984	9,341	14.23%
31-0011 ASSIST to DEPT HEAD	37,045	9,480	42,064	31,586	42,115	44,531	2,467	5.87%
Payroll	97,053	81,399	107,707	81,483	108,644	119,515	11,808	10.96%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEME	1,200	1,444	1,500	1,086	1,447	1,600	100	6.67%
47-2400 INSURANCE-EMPLOYEES MEDIC	58,672	29,758	35,607	24,641	32,855	39,757	4,150	11.65%
47-2410 HRA - HEALTH REIMB ACCT	500	450	500	600	800	500	-	0.00%
47-2415 HEALTH INSURANCE STIPEND	-	1,250	3,000	2,250	3,000	3,000	-	0.00%
47-3300 INSURANCE-WORKERS COMP	3,636	3,332	815	611	815	1,090	275	33.74%
47-3400 DEFERRED COMPENSATION	-	3,835	5,252	-	-	6,054	802	15.27%
47-3500 MAINE PERS RETIREMENT	9,900	2,836	4,291	8,256	11,009	4,542	251	5.85%
47-3800 SOCIAL SECURITY	7,425	6,127	8,642	5,830	7,773	9,143	501	5.80%
Payroll Ben	81,333	49,032	59,607	43,274	57,699	65,686	6,079	10.20%
Division 3	178,386	130,431	167,314	124,757	166,343	185,201	17,887	9.66%
Dept/Div: 002-4 HUMAN RELATIONS / Services & Utilities								
SERVICES								
40-0200 COMPUTER SERVICES	100	268	100	180	240	100	-	0.00%
40-0400 LEGAL SERVICES	2,500	6,435	2,500	3,063	4,084	8,500	6,000	240.00%
40-0700 EMPLOYEE ASSISTANCE PROGRAM	5,760	5,760	5,760	4,320	5,760	5,760	-	0.00%
40-0750 EMPLOYEE BENEFIT PROGRAMS	1,200	-	1,200	-	500	1,200	-	0.00%
SERVICES	9,560	12,463	9,560	7,563	10,584	15,560	6,000	62.76%
TRAVELING EXPENSES								
41-0500 AUTOMOBILE MILEAGE	700	-	700	-	100	700	-	0.00%
41-1000 MEALS	250	-	250	70	93	250	-	0.00%
41-1500 LODGING	400	-	400	-	100	400	-	0.00%
TRAVEL E	1,350	-	1,350	70	293	1,350	-	0.00%
UTILITIES								
43-1500 TELEPHONE	1,200	478	1,200	301	401	1,200	-	0.00%
UTILITIES	1,200	478	1,200	301	401	1,200	(0)	0.00%
BUILDING/EQUIP REPAIR & MAINT								
46-6500 BUILDING/EQUIP REPAIR & MAINT	-	648	500	-	200	-	(500)	-100.00%
BUILDING	-	648	500	-	200	-	-	0.00%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	200	202	200	200	267	500	300	150.00%

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 2 - Human Relations
Michelle LaBree, HR Coordinator / Deputy Admin.
11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
OFFICE SE	235	95	250	289	385	300	50	20.00%
48-2000 DUES & FEES	100	138	100	107	142	100	-	0.00%
48-3500 POSTAGE	-	-	500	229	305	500	-	0.00%
48-4000 PRINTING	535	435	1,050	825	1,099	1,400	350	33.33%
REGISTRATION & TRAINING	480	384	480	759	1,012	480	-	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	2,000	235	2,000	650	867	2,000	-	0.00%
49-4000 TRAINING EDUCATION	2,480	619	2,480	1,409	1,879	2,480	-	0.00%
Division 4	15,125	14,644	15,640	10,168	14,257	21,990	6,350	40.60%
FOOD & GROCERIES	500	236	500	107	250	500	-	0.00%
51-0500 FOOD-MEETINGS	500	236	500	107	250	500	-	0.00%
SUPPLIES	3,500	4,952	3,500	1,303	2,200	3,500	-	0.00%
53-3500 OFFICE (SUPPLIES)	3,500	4,952	3,500	1,303	2,200	3,500	-	0.00%
Division 5	4,000	5,187	4,000	1,410	2,450	4,000	-	0.00%
Dept/Div: 002-7 HUMAN RELATIONS / Capital								
CAPITAL - EQUIPMENT	600	-	2,000	-	2,000	2,000	-	0.00%
73-2500 FURNITURE/FIXTURES	600	-	2,000	-	2,000	2,000	-	#DIV/0!
Division 7	600	-	2,000	-	2,000	2,000	-	0.00%
Expense	198,111	150,262	188,954	136,335	185,049	213,191	24,237	12.83%
					3,905		0	

Escrow Balances as of: 01/01/2022

	Personnel	Services	Supplies	Capital	TOTAL	\$ Inc / (Dec)	% Inc / (Dec)
Division 3	185,201						
Division 4		21,990				24,237	
Division 5			4,000				
Division 7				2,000			
					213,191		12.83%

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Expense Budget Report

2023 / Penobscot County Budget

Dept. # 3 - EMA (Emergency Management Agency)
 Bradley Nuding, Director
 11/18/2022

	2021	2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
PAYROLL								
31-0006 DEPARTMENT HEADS	64,348	51,482	59,470	45,670	60,893	62,809	3,339	5.61%
31-0010 DEPUTY TO COUNTY OFFICER	53,067	51,491	53,827	36,001	48,002	58,520	4,693	8.72%
31-00XX PT Financial Spec						11,682	11,682	0.00%
31-0060 GIS POSITION			56,160	27,254	36,339	59,639	3,479	6.20%
Payroll	117,415	102,973	169,457	108,925	145,233	192,650	23,193	13.69%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEM	1,900	1,747	1,975	1,708	2,277	2,300	325	16.46%
47-2400 INSURANCE-EMPLOYEES MEDIC	46,976	43,544	84,522	43,931	58,575	90,172	5,650	6.68%
47-2410 HRA - HEALTH REIMB ACCT	650	535	650	1,222	1,629	1,500	850	130.77%
47-2500 INS- UNEMPLOYMENT COMP	100	7	100	-	-	150	50	50.00%
47-3300 INSURANCE-WORKERS COMP	4,397	4,003	8,777	6,583	8,777	12,021	3,244	36.96%
47-3400 DEFERRED COMPENSATION	3,217	-	2,974	-	-	4,494	1,520	51.11%
47-3500 MAINE PERS RETIREMENT	5,413	9,028	11,219	8,240	10,986	12,308	1,089	9.70%
47-3800 SOCIAL SECURITY	9,228	7,093	13,191	7,455	9,940	14,738	1,547	11.73%
Payroll Ben	71,881	65,957	123,408	69,138	92,185	137,682	14,274	11.57%
Division 3	189,296	168,929	292,865	178,063	237,418	330,333	37,468	12.79%
SERVICES								
40-0200 COMPUTER SERVICES	-	-	3,200	1,642	2,190	11,625	8,425	263.28%
\$3,000 is for necessary software licenses for GIS position								
40-0300 COMPUTER PROGRAMMING	-	102	400	54	72	800	400	100.00%
40-0400 LEGAL ASSISTANCE	-	59	-	-	-	-	0	#DIV/0!
SERVICES		160	3,600	1,696	2,262	12,425	8,825	245.14%
TRAVELING EXPENSES								
41-0500 AUTOMOBILE MILEAGE	150	86	150	77	102	150	0	0.00%
41-1000 MEALS	300	70	300	27	36	300	0	0.00%
41-1500 LODGING	300	-	300	-	100	800	500	166.67%
TRAVEL E	750	156	750	103	238	1,250	500	66.67%
PARTS & MAINTENANCE								
42-0500 GAS,OIL,& GREASE	2,000	3,045	3,000	4,786	6,382	7,000	4,000	133.33%
42-0600 TIRES	400	638	400	364	486	400	0	0.00%
PARTS & M	2,400	3,683	3,400	5,151	6,867	7,400	4,000	117.65%

2023 / Penobscot County Budget

Dept. # 3 - EMA (Emergency Management Agency)

Bradley Nuding, Director

11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UTILITIES								
43-1500 TELEPHONE	2,200	2,309	2,200	2,487	3,316	5,800	3,600	163.64%
43-2000 INTERNET	-	-	-	157	209	1,000	1,000	0.00%
	2,200	2,309	2,200	2,644	3,525	6,800	4,600	209.09%
RENTAL								
44-1000 RENTAL OF BLDGS & OFFICES	21,450	21,450	21,450	17,745	23,660	28,080	6,630	30.91%
	21,450	21,450	21,450	17,745	23,660	28,080	6,630	30.91%
BUILDING/EQUIP REPAIR & MAINT								
46-6500 OFFICE EQUIP.(REPAIRS & M	500	592	600	512	682	800	200	33.33%
	500	592	600	512	682	800	200	33.33%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	550	280	550	619	825	550	0	0.00%
48-2000 DUES & FEES (NOT TO STATE	100	125	250	245	327	500	250	100.00%
48-3500 POSTAGE	200	257	200	69	91	200	0	0.00%
48-4000 PRINTING (SERVICES)	400	290	400	182	243	150	-250	-62.50%
	1,250	953	1,400	1,115	1,486	1,400	0	0.00%
REGISTRATION & TRAINING								
49-3400 REGISTRATIONS & ENROLLMEN	100	95	100	-	100			
49-4000 TRAINING EDUCATION	200	4	200	15	20	1,650	1,450	725.00%
	300	99	300	15	120	1,650	1,350	450.00%
Division 4	28,850	29,401	33,700	28,980	38,840	59,805	26,105	77.46%
FOOD & GROCERIES								
51-0500 FOOD-MEETINGS	500	400	500	28	37	500	0	0.00%
	500	400	500	28	37	500	0	0.00%
SUPPLIES								
53-2400 EQUIPMENT (SUPPLIES)	300	327	300	414	553	1,500	1,200	400.00%
53-3500 OFFICE (SUPPLIES)	1,150	1,133	1,150	756	1,008	2,500	1,350	117.39%
53-7500 RADIOS-BASE (SUPPLIES)	125	-	125	160	213	2,000	1,875	1500.00%
	1,575	1,460	1,575	1,330	1,774	6,000	4,425	280.95%

2023 / Penobscot County Budget

Dept. # 3 - EMA (Emergency Management Agency)
Bradley Nuding, Director
11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	150	146	150	97	129	900	750	500.00%
UNIFORM:	150	146	150	97	129	900	750	500.00%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	100	225	100	-	50	150	50	50.00%
55-1000 STATUTE & REFERENCE MATTER	100	-	100	-	50	-100	-100	-100.00%
READING	200	225	200	-	100	150	-50	-25.00%
Division 5	2,425	2,231	2,425	1,455	2,041	7,550	5,125	211.34%
CAPITAL - EQUIPMENT								
73-4500 MOTOR VEHICLES (EQUIP)	1,000	-	1,000	-	1,000	6,000	5,000	500.00%
73-5000 OFFICE (EQUIP)	500	-	500	-	500	500	0	0.00%
X EMA REPEATER						1,000	1,000	#DIV/0!
73-XXXX COUNTY DISASTER						10,000	10,000	#DIV/0!
Division 7	1,500	-	1,500	-	1,500	17,500	16,000	1066.67%
Expense	222,071	200,562	330,490	208,499	279,799	415,188	84,698	25.63%
							Rev @ 50%	0
							\$	207,594
Escrow Balances as of: 01/01/2022								
Division 3	Personnel	330,333		\$ Inc / (Dec)				
Division 4	Services	59,805		84,698				
Division 5	Supplies	7,550						
Division 7	Capital	17,500		% Inc / (Dec)				
	TOTAL	415,188		25.63%				
			G 3-996-331	EMA Vehicle			\$	19,319
			G 3-996-319	EMA Office Equip			\$	4,877
			G 3-996-320	EMA Soft Match			\$	73,024
							\$	97,220

2023 / Penobscot County Budget

Dept. # 3 - EMA (Emergency Management Agency)

Bradley Nuding, Director

11/18/2022

Revenue Budget Report

REVENUES	2021		2022		2022		2023		% 23 v 22		% 23 v 23	
	Budget	Actual	Budget	Through 09-30	2022	Proj Revenues	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	
05 STATE EMA FUNDS	92,988	113,542	92,988	14,278	92,988	197,126	104,138	111.99%	104,138	111.99%		
07 MAPPING FUNDS (FED)	0	0	29,000	36,129	29,000	17,000	(12,000)	-41.38%	(12,000)	-41.38%		
Revenue	92,988	113,542	121,988	50,407	121,988	214,126	92,138	75.53%	92,138	75.53%		

0

2023 / Penobscot County Budget

Dept. # 4 - PRCC (Pen Reg Comm Center 911)

Chris Lavoie, Director

11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
PAYROLL								
31-0006 DEPARTMENT HEADS	73,196	78,235	77,587	59,297	79,063	79,135	1,548	2.00%
31-0009 QA / TRAINING COORDINATOR	101,780	103,782	109,683	73,484	97,979	111,151	1,468	1.34%
31-0010 DEPUTY TO DEPARTMENT HEAD	62,736	67,511	68,379	45,647	60,862	71,788	3,409	4.99%
31-0011 ASSISTANT TO DEPARTMENT H	49,879	50,399	52,395	39,963	53,284	53,445	1,050	2.00%
31-0012 DISPATCH SUPERVISORS	250,563	270,686	273,879	169,542	226,056	266,402	-7,477	-2.73%
31-0017 SENIOR OPERATOR /DISPATCH	199,157	180,599	221,827	124,746	166,328	215,425	-6,402	-2.89%
31-0020 DISPATCHERS	850,719	762,166	910,679	553,848	738,464	1,142,456	231,777	25.45%
Call Takers transferred to Dispatchers								
31-0021 CALL TAKERS	244,934	287,072	260,988	226,229	301,639	-	-260,988	-100.00%
33-0001 OVERTIME PAY/FULL-TIME PA	152,000	210,902	152,000	164,251	219,002	175,000	23,000	15.13%
36-0001 TRAINING	20,000	11,883	15,000	6,939	9,252	25,000	10,000	66.67%
36-1000 TRAINING OVERTIME	18,000	3,898	12,000	3,942	5,257	15,000	3,000	25.00%
Payroll	2,022,964	2,027,133	2,154,417	1,467,889	1,957,185	2,154,802	385	0.02%
Payroll Benefits								
47-1900 SELF-FUNDED RISK MANAGEME	25,000	30,096	35,000	21,712	28,950	35,000	0	0.00%
47-2400 INSURANCE-EMPLOYEES MEDIC	629,032	503,619	755,473	388,492	517,989	903,597	148,124	19.61%
47-2410 HRA - HEALTH REIMB ACCT.	12,000	11,890	15,000	7,953	10,603	15,000	0	0.00%
47-2415 HEALTH INSURANCER STIPEND	-	2,103	3,000	3,013	4,017	3,000	0	0.00%
47-3300 INSURANCE-WORKERS COMP	15,205	13,843	16,284	12,213	16,284	16,500	216	1.33%
47-3400 DEFERRED COMPENSATION	28,610	23,659	29,898	18,524	24,699	32,576	2,678	8.96%
47-3500 MAINE PERS RETIREMENT	164,781	126,319	185,575	118,658	158,210	190,559	4,984	2.69%
47-3800 SOCIAL SECURITY	156,945	146,676	167,112	107,003	142,671	164,842	-2,270	-1.36%
Payroll Bene	1,031,573	858,205	1,207,342	677,567	903,423	1,361,074	153,732	12.73%
Division 3	3,054,537	2,885,338	3,361,759	2,145,456	2,860,608	3,515,876	154,117	4.58%
SERVICES								
40-0300 COMPUTER SERVICES	-	1,322	-	-	-	2,500	2,500	0.00%
40-0400 LEGAL ASSISTANCE	5,000	3,755	5,500	1,384	1,846	5,500	0	0.00%
40-0800 CONSULTING FEES	1,000	250	250	350	467	2,500	2,250	900.00%
40-2500 LABORATORY TESTS	2,000	1,660	2,500	770	1,027	3,500	1,000	40.00%
SERVICES	8,000	6,737	8,250	2,504	3,339	14,000	5,750	69.70%
TRAVELING EXPENSES								
41-0500 AUTOMOBILE MILEAGE	3,500	4,532	3,500	5,361	7,148	6,000	2,500	71.43%
41-1000 MEALS	1,000	1,057	1,500	525	700	1,500	0	0.00%
41-1500 LODGING	3,500	5,900	3,500	2,648	3,530	3,500	0	0.00%

2023 / Penobscot County Budget Expense Budget Report

Dept. # 4 - PRCC (Pen Reg Comm Center 911)
Chris Lavoie, Director
11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
Dept/Div: 004-5 TELECOMMUNICATIONS / Supplies & Materials								
FOOD & GROCERIES								
51-0500 FOOD-MEETINGS	1,500	2,041	1,500	1,281	1,708	1,500	0	0.00%
FOOD/GR/	1,500	2,041	1,500	1,281	1,708	1,500	0	0.00%
SUPPLIES								
53-2400 EQUIPMENT (SUPPLIES)	2,000	-	2,000	-	-	2,000	0	0.00%
53-3500 OFFICE (SUPPLIES)	9,500	22,526	10,000	10,847	14,463	12,000	2,000	20.00%
53-6000 PUBLIC SAFETY (SUPPLIES)	5,000	2,375	5,000	1,707	2,276	5,000	0	0.00%
SUPPLIES	16,500	24,901	17,000	12,554	16,739	19,000	2,000	11.76%
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	5,000	2,349	5,500	1,035	1,381	5,500	0	0.00%
UNIFORM:	5,000	2,349	5,500	1,035	1,381	5,500	0	0.00%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	100	-	100	-	-	100	0	0.00%
55-1000 STATUTE & REFERENCE	100	-	100	-	-	100	0	0.00%
READING/R	200	-	200	-	-	200	0	0.00%
Division 5	23,200	29,291	24,200	14,871	19,827	26,200	2,000	8.26%

Dept/Div: 004-7 TELECOMMUNICATIONS / Building & Equipment

CAPITAL - EQUIPMENT

73-1000 COMMUNICATIONS (EQUIP)	115,000	75,748	75,000	18,004	75,000	60,000	-15,000	-20.00%
73-2500 FURNITURE & FIXTURES (EQU	5,000	11,553	7,000	10,082	7,000	7,000	0	0.00%
73-3500 MOTOR VEHICLE	2,500	-	2,500	-	2,500	2,500	0	0.00%
73-5000 OFFICE (EQUIP)	4,000	2,608	4,000	739	4,000	4,000	0	0.00%
73-7500 COMPUTER EQUIPMENT	1,500	4,126	1,500	5,329	1,500	1,500	0	0.00%
Division 7	128,000	94,035	90,000	34,153	90,000	75,000	(15,000)	-16.67%

Expense	3,444,752	3,243,874	3,715,459	2,333,178	3,149,515	3,881,826	166,367	4.48%
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565,944

Escrow Balances as of: 01/01/2022

Division	Personnel	Services	Supplies	Capital	TOTAL	\$\$ Inc / (Dec)	% Inc / (Dec)
Division 3							
Division 4						166,367	
Division 5							
Division 7							
	Personnel	3,515,876	264,750	26,200	75,000	3,881,826	4.48%
	Services						
	Supplies						
	Capital						
	TOTAL	3,881,826					

G 3-996-16	Dispatch Reserve	\$	690,034
G 3-996-25	PRCC - Furn / Fixtures	\$	1,900
G 3-996-22	PRCC - Office / Comp Eq	\$	15,059
G 3-996-17	Console Upgrade	\$	125,436
G 3-996-36	Recorder	\$	50,000

2023 / Penobscot County Budget

Dept. # 4 - PRCC (Pen Reg Comm Center 911)

Chris Lavoie, Director

11/18/2022

Revenue Budget Report

	2021		2022		2022		2022		2023	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	% 23 v 22	Inc / (Dec)	% 23 v 23
REVENUES										
06 TRANSCRIPTS	500	473	500	87	116	200	(300)			-60.00%
07 OTHER prcc	197,000	153,111	202,588	156,364	202,600	202,600	12			0.01%
Revenue	197,500	153,584	203,088	156,451	202,716	202,800	(288)			-0.14%

2023 / Penobscot County Budget
 Dept. # 5 - DA (District Attorney Office)
 Marianne Lynch, District Attorney
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
PAYROLL								
31-0011 ASSISTANT TO DEPARTMENT H	51,289	56,335	56,345	42,752	57,002	63,072	6,727	11.94%
31-0015 INVESTIGATOR	67,658	73,177	69,016	51,829	69,105	71,084	2,068	3.00%
31-0018 VICTIM WITNESS ADVOCATE	139,961	126,074	187,200	130,689	174,253	223,648	36,448	19.47%
31-0020 REGULAR EMPLOYEES	280,794	301,345	302,076	208,399	277,865	303,686	1,610	0.53%
34-0001 REGULAR PART-TIME	48,177	32,816	21,710	31,196	41,594	20,888	(822)	-3.78%
34-0002 PART TIME LEGAL INTERNSHIP	5,000	4,680	6,300	6,137	8,183	6,489	189	3.00%
31-1000 Admin Assistant - new pos	-	-	-	-	-	52,547	52,547	
Payroll	592,879	594,427	642,647	471,002	628,002	741,415	98,768	15.37%
Payroll Benefits								
47-1900 SELF-FUNDED RISK MANAGEME	8,500	10,423	10,300	7,957	10,610	9,200	(1,100)	-10.68%
47-2400 INSURANCE-EMPLOYEES MEDIC	210,381	222,997	257,554	184,154	245,539	299,602	42,048	16.33%
47-2410 HRA - HEALTH REIMB ACCT	4,000	3,562	5,000	3,430	4,573	5,000	-	0.00%
47-2500 INS- UNEMPLOYMENT COMP	400	-	400	-	-	450	50	12.50%
47-3300 INSURANCE-WORKERS COMP	3,135	2,857	31,690	23,767	31,690	44,335	12,645	39.90%
47-3400 DEFERRED COMPENSATION	12,043	11,879	12,760	5,789	7,719	15,863	3,103	24.32%
47-3500 MAINE PERS RETIREMENT	34,769	24,769	40,863	35,173	46,898	47,427	6,564	16.06%
47-3800 SOCIAL SECURITY	46,157	42,535	50,139	33,108	44,143	56,527	6,388	12.74%
Benefits	319,385	319,022	408,706	293,379	391,171	478,405	69,699	17.05%
Division 3	912,264	913,449	1,051,353	764,380	1,019,174	1,219,820	168,467	16.02%
SERVICES								
40-0300 COMPUTER SERVICES	55,000	40,769	55,000	19,622	26,162	55,000	-	0.00%
40-0400 LEGAL ASSISTANCE	-	-	-	2,835	3,780	3,000	3,000	
40-0800 CONSULTING FEES	1,000	-	-	(27)	(36)	-	-	
40-8000 TRANSCRIPTS	2,500	1,325	1,500	636	848	1,500	-	0.00%
SERVICES	58,500	42,094	56,500	23,065	30,754	59,500	3,000	5.31%
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	10,000	3,114	10,000	3,395	4,527	15,000	5,000	50.00%
41-1000 MEALS	750	575	750	151	201	2,000	1,250	166.67%
41-1500 LODGING	3,500	-	4,500	-	-	10,000	5,500	122.22%
41-2000 OTHER - TOLLS, ETC.	25	-	25	8	11	25	-	0.00%
41-2100 PARKING PERMITS & FEES	4,000	3,120	4,000	2,160	2,880	4,000	-	0.00%
TRAVEL E:	18,275	6,809	19,275	5,714	7,619	31,025	11,750	60.96%

2023 / Penobscot County Budget

Dept. # 5 - DA (District Attorney Office)

Marianne Lynch, District Attorney

11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PARTS & MAINTENANCE								
42-0500 GAS,OIL,& GREASE	2,000	1,526	2,000	1,310	1,747	2,000	-	0.00%
42-0600 TIRES	600	715	600	247	329	600	-	0.00%
42-0800 PARTS & LABOR	2,000	507	2,000	2,686	3,582	2,000	-	0.00%
PARTS & I	4,600	2,748	4,600	4,244	5,658	4,600	-	0.00%
UTILITIES								
43-1500 TELEPHONE	6,800	4,757	6,800	3,380	4,507	6,800	-	0.00%
UTILITIES	6,800	4,757	6,800	3,380	4,507	6,800	-	0.00%
RENTAL								
44-1000 RENTAL OF BLDGS & OFFICES	13,500	8,663	13,500	7,088	9,450	11,000	(2,500)	-18.52%
44-1500 RENTAL OF EQUIPMENT	100	-	100	-	-	100	-	0.00%
RENTAL	13,600	8,663	13,600	7,088	9,450	11,100	(2,500)	-18.38%
BUILDING/EQUIP REPAIR & MAINT								
46-6000 RUBBISH REMOVAL	1,000	350	1,000	715	953	1,000	-	0.00%
46-6500 OFFICE EQUIP.(REPAIRS & M	2,000	1,332	2,000	1,033	1,377	2,000	-	0.00%
REPAIR &	3,000	1,682	3,000	1,748	2,330	3,000	-	0.00%
OFFICE SE								
48-0500 ADVERTISING	500	-	-	-	-	-	-	0.00%
48-2000 DUES & FEES	6,000	821	6,000	4,125	5,500	6,000	-	0.00%
48-3500 POSTAGE	7,200	4,502	5,500	2,281	3,042	5,500	-	0.00%
48-4000 PRINTING (SERVICES)	1,500	428	750	271	361	750	-	0.00%
OFFICE SE	15,200	5,751	12,250	6,677	8,903	12,250	-	0.00%
REGISTRATION & TRAINING								
49-0500 CRIMINAL INVESTIGATION EX	3,500	2,944	3,500	2,074	2,765	3,500	-	0.00%
49-2500 WITNESS FEES AND EXPENSES	2,000	-	2,000	-	-	2,000	-	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	10,000	8,662	12,500	3,471	4,628	13,000	500	4.00%
REGIS. &	15,500	11,606	18,000	5,545	7,393	18,500	500	2.78%
Division 4	135,475	84,110	134,025	57,461	76,614	146,775	12,750	9.51%
SUPPLIES								
53-3500 OFFICE (SUPPLIES)	12,500	12,222	12,500	7,093	9,458	15,000	2,500	20.00%
SUPPLIES	12,500	12,222	12,500	7,093	9,458	15,000	2,500	20.00%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	1,500	1,159	750	-	-	750	-	0.00%
55-1000 STATUTE & REFERENCE	8,500	6,859	8,500	6,234	8,312	8,500	-	0.00%
READING &	10,000	8,018	9,250	6,234	8,312	9,250	-	0.00%

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 5 - DA (District Attorney Office)
 Marianne Lynch, District Attorney
 11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	2023 % Inc / (Dec)
Division 5	22,500	20,240	21,750	13,328	17,770	24,250	2,500	11.49%
Supplies 8								
73-2500 FURNITURE & FIXTURES (EQU	2,000	239	2,000	436	2,000	2,000	-	0.00%
73-4500 MOTOR VEHICLES (EQUIP)	5,000	5,800	5,000	-	5,000	5,000	-	0.00%
73-5000 OFFICE (EQUIP)	4,500	955	4,500	270	4,500	4,500	-	0.00%
73-7500 COMPUTER EQUIPMENT	5,000	-	5,000	2,758	5,000	7,500	2,500	50.00%
Division 7	16,500	6,994	16,500	3,464	16,500	19,000	2,500	15.15%
CAPITAL -								
Expense	1,086,739	1,024,793	1,223,628	838,632	1,130,058	1,409,845	186,217	15.22%

93,570

Escrow Balances as of: 01/01/2022

Division 3	Personnel	1,219,820	\$\$ Inc / (Dec)	
Division 4	Services	146,775	186,217	
Division 5	Supplies	24,250		
Division 7	Capital	19,000	% Inc / (Dec)	
	TOTAL	1,409,845	15.22%	

DA Office Eq, Furn & Fix \$ 18,962
 DA Vehicle \$ 30,824
 See Furn & Fix above as it also includes Office Equipment
 DA Equipment \$ 17,554

2023 / Penobscot County Budget

Dept. # 5 - DA (District Attorney Office)

Marianne Lynch, District Attorney

11/18/2022

Revenue Budget Report

	2021		2022		2022		2023		%	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	Inc / (Dec)	% 23 v 22	% 23 v 23
Revenue										
	14,000	5,145	6,000	6,160	8,213	6,000	0	0	0.00%	0.00%
Revenue	14,000	5,145	6,000	6,160	8,213	6,000	0	0	0.00%	0.00%

REVENUES

46 DEFERRED DISPOSITION

2,213

2023 / Penobscot County Budget

Dept. # 6 - Administration
 Scott A. Adkins, County Administrator
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL								
31-0004 COUNTY ADMINISTRATOR	85,051	77,081	86,710	67,960	90,614	98,549	11,839	13.65%
31-0005 COUNTY OFFICERS	46,915	46,914	47,853	35,877	47,837	49,297	1,444	3.02%
31-0011 ASSISTANT TO DEPARTMENT H	44,987	47,372	47,182	36,205	48,273	49,987	2,805	5.95%
Payroll	176,953	171,367	181,745	140,042	186,723	197,833	16,088	8.85%
Payroll Benefits								
47-1900 SELF-FUNDED RISK MANAGEM	3,000	2,633	3,000	1,832	2,442	3,000	-	0.00%
47-2400 INSURANCE-EMPLOYEES MEDIC	70,646	70,430	79,329	58,057	77,409	96,346	17,017	21.45%
47-2410 HRA - HEALTH REIMB	3,000	1,945	3,000	1,988	2,651	3,000	-	0.00%
47-2415 - HEALTH STIPEND	0	3,000	3,000	2,000	2,667	0	(3,000)	-100.00%
47-3300 INSURANCE-WORKERS COMP	2,723	2,484	7,326	5,495	7,326	9,681	2,355	32.15%
47-3400 DEFERRED COMPENSATION	5,279	5,558	5,476	4,572	6,097	7,158	1,682	30.72%
47-3500 MAINE STATE RETIREMENT	10,245	7,330	10,445	7,861	10,482	11,701	1,256	12.02%
47-3800 SOCIAL SECURITY	13,940	12,533	14,323	9,755	13,007	15,134	811	5.66%
Benefits	108,833	105,912	125,899	91,560	122,080	146,021	20,122	15.98%
Division 3	285,786	277,280	307,644	231,603	308,803	343,854	36,210	11.77%
SERVICES								
40-0200 COMPUTER PROGRAMMING	2,000	867	1,000	0	800	1,000	-	0.00%
40-0400 LEGAL ASSISTANCE	12,000	7,031	8,500	10,205	13,606	5,000	(3,500)	-41.18%
40-1600 AERIAL PHOTOGRAPHY	12,000	24,000	12,000	5,354	7,139	0	(12,000)	-100.00%
SERVICES	26,000	31,898	21,500	15,559	21,545	6,000	(15,500)	-72.09%
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	2,500	418	2,500	177	500	2,500	-	0.00%
41-1000 MEALS	1,000	471	1,000	0	500	1,000	-	0.00%
41-1500 LODGING	2,500	1,945	2,500	0	2,000	2,500	-	0.00%
41-2000 OTHER - TOLLS, ETC.	250	267	100	0	0	100	-	0.00%
41-2700 AIRLINE, BUS, ETC.	0	419	0	0	0	1,000	1,000	0.00%
TRAVEL E:	6,250	3,520	6,100	177	3,000	7,100	1,000	16.39%

2023 / Penobscot County Budget

Dept. # 6 - Administration
 Scott A. Adkins, County Administrator
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UTILITIES								
43-1500 TELEPHONE	1,350	985	1,000	500	667	1,000	-	0.00%
	1,350	985	1,000	500	667	1,000	0	0.00%
BUILDING/EQUIP REPAIR & MAINT								
46-6500 OFFICE EQUIP.(REPAIRS & M	1,000	1,471	500	1,994	2,659	500	-	0.00%
46-7500 COMPUTER REPAIR & MAINTEN	100	0	0	0	0	0	-	0.00%
	1,100	1,471	500	1,994	2,659	500	0	0.00%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	1,000	1,424	1,000	145	193	1,000	-	0.00%
48-2000 DUES & FEES	14,000	11,843	14,500	14,886	19,848	14,500	-	0.00%
48-3500 POSTAGE	600	402	500	87	400	500	-	0.00%
48-4000 PRINTING (SERVICES)	700	17	200	0	200	200	-	0.00%
	16,300	13,686	16,200	15,118	20,642	16,200	0	0.00%
REGISTRATION & TRAINING								
49-3400 REGISTRATIONS & ENROLLMEN	2,000	1,869	2,000	685	2,000	2,000	-	0.00%
49-4000 TRAINING EDUCATION	500	50	500	0	250	3,200	2,700	540.00%
	2,500	1,919	2,500	685	2,250	5,200	2,700	108.00%
Division 4	53,500	53,479	47,800	34,033	50,762	36,000	(11,800)	-24.69%
FOOD & GROCERIES								
51-0500 FOOD-MEETINGS	1,200	685	1,200	667	800	1,200	-	0.00%
	1,200	685	1,200	667	800	1,200	0	0.00%
SUPPLIES								
53-3500 OFFICE (SUPPLIES)	3,000	3,418	3,000	1,219	2,500	3,500	500	16.67%
	3,000	3,418	3,000	1,219	2,500	3,500	500	16.67%

2023 / Penobscot County Budget

Dept. # 6 - Administration
 Scott A. Adkins, County Administrator
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
READING	1,750	521	750	0	250	500	(250)	-33.33%
Division 5-SUPPLIES & MATERIALS	5,950	4,625	4,950	1,886	3,550	5,200	250	5.05%
CAPITAL - EQUIPMENT								
73-2500 FURNITURE & FIXTURES (EQ)	1,500	6,632	1,500	1,020	1,500	1,500	-	0.00%
73-5000 OFFICE (EQUIP)	700	(3,230)	700	0	700	700	-	0.00%
Division 7	2,200	3,402	2,200	1,020	2,200	2,200	0	0.00%
Expense	347,436	338,786	362,594	268,542	365,316	387,254	24,660	6.80%
CAPITAL/I - 2,722								
Escrow Balances as of: 01/01/2022								
Division 3	Personnel	343,854	\$ Inc / (Dec)					
Division 4	Services	36,000	24,660					\$ 6,063
Division 5	Supplies	5,200						\$ 242,859
Division 7	Capital	2,200	% Inc / (Dec)					\$ 235,984
TOTAL		387,254	6.80%					\$ 484,907

Escrow Balances as of: 01/01/2022
 Equipment - Commission \$ 6,063
 Bridge Construction \$ 242,859
 Property Acquisition \$ 235,984

2023 / Penobscot County Budget

Dept. # 6 - Administration
 Scott A. Adkins, County Administrator
 11/18/2022

Revenue Budget Report

	2021		2022		2022		2022		2023	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	% 23 v 22
REVENUES										
02 ADMIN FEES 5% UT BUDGET	95,677	55,063	96,529	48,216	64,288	98,000	1,471	1,471	1.52%	
07 OTHER ADM FEES UT BUDGET	30,000	69,767	25,000	11,897	15,863	27,500	2,500	2,500	10.00%	
Revenue	125,677	124,830	121,529	60,113	80,151	125,500	3,971	3,971	3.27%	

-41,378

2023 / Penobscot County Budget

Dept. # 7 - Finance
 Jason Mallar, Finance Director
 11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	\$ v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	2022	Proposed	Inc / (Dec)	Inc / (Dec)
PAYROLL								
31-0005 COUNTY OFFICERS	13,027	12,029	13,292	9,197	12,262	13,361	69	0.52%
31-0006 FINANCE DIRECTOR	63,544	64,675	64,815	31,756	42,341	68,432	3,617	5.58%
31-0010 ASSIST. FINANCE DIRECTOR	55,423	36,606	57,198	41,250	55,000	57,170	-28	-0.05%
31-0011 PAYROLL ASSISTANT	19,413	12,314	41,200	40,148	53,530	48,297	7,097	17.23%
34-0001 PART-TIME CLERICAL ASSISTANT	151,407	125,623	202,387	151,871	39,361	45,410	19,528	75.45%
PAYROLL	151,407	125,623	202,387	151,871	202,494	232,670	30,283	14.96%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEM	1,700	2,253	2,800	2,040	2,720	2,900	100	3.57%
47-2400 INSURANCE-EMPLOYEES MEDIC	37,288	44,677	59,915	35,012	46,682	95,895	35,980	60.05%
47-2410 HRA - HEALTH REIMB ACCT	1,000	2,269	1,000	631	841	2,000	1,000	100.00%
47-3300 INSURANCE-WORKERS COMP	1,191	1,085	3,354	2,516	3,354	4,245	891	26.57%
47-3400 DEFERRED COMPENSATION	3,880	3,847	5,640	1,385	1,847	8,755	3,115	55.22%
47-3500 MAINE STATE RETIREMENT	5,654	2,017	5,835	4,102	5,470	7,194	1,359	23.29%
47-3800 SOCIAL SECURITY	11,880	12,084	15,915	11,421	15,228	17,799	1,884	11.84%
BENEFITS	62,593	68,231	94,459	57,106	76,141	138,788	44,329	46.93%
Division 3	214,000	193,854	296,846	208,977	278,636	371,459	74,613	25.14%
SERVICES								
40-0200 COMPUTER PROGRAMMING	1,000	1,019	1,000	2,394	3,192	14,000	13,000	1300.00%
40-0400 LEGAL ASSISTANCE	0	1,209	200	3,621	4,828	200	0	0.00%
40-0500 ACCOUNTING AND AUDITING	8,500	8,500	8,500	-5,190	-6,920	12,000	3,500	41.18%
40-3500 CLEANING & SANITARY	0	310	300	0	0	0	-300	-100.00%
SERVICES	9,500	11,038	10,000	825	1,101	26,200	16,200	162.00%
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	300	0	300	0	0	350	50	16.67%
41-1000 MEALS	500	0	500	49	65	550	50	10.00%
41-1500 LODGING	800	0	800	0	0	850	50	6.25%
TRAVEL E:	1,600	0	1,600	49	65	1,750	150	9.38%
UTILITIES								
43-1500 TELEPHONE	700	546	700	193	258	750	50	7.14%
UTILITIES	700	546	700	193	258	750	50	7.14%

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 7 - Finance
 Jason Mallar, Finance Director
 11/18/2022

BUILDING/EQUIP REPAIR & MAINT

46-6500 OFFICE EQUIP.(REPAIRS & M

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
REPAIR &	100	35	600	1,222	1,629	600	0	0.00%
	100	35	600	1,222	1,629	600	0	0.00%

OFFICE SERVICES EXPENSE

48-0500 ADVERTISING
 48-2000 DUES & FEES
 48-3500 POSTAGE
 48-4000 PRINTING (SERVICES)

	100	375	0	0	0	0	0	#DIV/0!
	100	20	100	596	795	100	0	0.00%
	2,500	2,461	3,000	1,501	2,002	3,200	200	6.67%
	1,000	1,702	1,000	1,290	1,720	1,000	0	0.00%
OFFICE SE	3,700	4,558	4,100	3,387	4,517	4,300	200	4.88%

REGISTRATION & TRAINING

49-3400 REGISTRATIONS & ENROLLMEN

	350	50	350	0	0	350	0	0.00%
REGIS. &	350	50	350	0	0	350	0	0.00%

Division 4

Services 8	15,950	16,227	17,350	5,677	7,569	33,950	16,600	95.68%
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SUPPLIES

53-3500 OFFICE (SUPPLIES)

	5,000	7,934	6,000	3,113	4,151	6,500	500	8.33%
SUPPLIES	5,000	7,934	6,000	3,113	4,151	6,500	500	8.33%

Division 5

Supplies 8	5,000	7,934	6,000	3,113	4,151	6,500	500	8.33%
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CAPITAL - EQUIPMENT

73-2500 FURNITURE & FIXTURES (EQU

	1,000	3,261	2,000	122	2,000	2,000	0	0.00%
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Division 7

CAPITAL -	1,000	3,261	2,000	122	2,000	2,000	0	0.00%
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Expense	235,950	221,275	322,196	217,889	292,356	413,909	91,713	28.46%
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29,840

Escrow Balances as of: 01/01/2022

G 3-996-37 Software \$

Division 3	Personnel	371,459	371,459	91,713	91,713			
Division 4	Services	33,950	33,950					
Division 5	Supplies	6,500	6,500					
Division 7	Capital	2,000	2,000					
	TOTAL	413,909	413,909	28.46%	28.46%			

\$ -

2023 / Penobscot County Budget

Dept. # 8 - Buildings & Grounds
 Brian MacDonald, Facilities Director
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	2023 v 22 Inc / (Dec)	2023 v 23 % Inc / (Dec)
PAYROLL									
31-0006 DEPARTMENT HEADS	61,612	61,111	63,955	48,879	65,172	68,869	4,914		7.68%
31-0011 ASSISTANT TO DEPARTMENT H	52,213	55,334	53,253	48,552	64,737	0	-53,253		-100.00%
31-0040 CUSTODIANS	168,605	152,919	144,455	147,631	196,842	150,227	5,772		4.00%
31-0040 MAINTENANCE TECH	0	0	37,440	0	0	83,493	46,053		123.00%
34-0001 PART-TIME CUSTODIAN	15,000	0	0	0	0	0	0		0.00%
PAYROLL	297,430	269,364	299,103	245,063	326,751	302,590	3,487		1.17%
PAYROLL BENEFITS									
47-1900 SELF-FUNDED RISK MANAGEM	3,000	4,425	4,900	3,014	4,019	4,300	-600		-12.24%
47-2400 INSURANCE-EMPLOYEES MEDIC	98,515	62,127	105,548	58,858	78,478	101,832	-3,716		-3.52%
47-2410 HRA - HEALTH REIMB ACCT.	1,800	1,414	2,000	1,416	1,888	2,500	500		25.00%
47-2415 HEALTH STIPEND	0	0	3,000	0	0	0	-3,000		-100.00%
47-2500 INS- UNEMPLOYMENT COMP.	500	0	500	0	0	500	0		0.00%
47-3300 INSURANCE-WORKERS COMP.	20,284	18,479	19,103	14,327	19,103	23,659	4,556		23.85%
47-3400 DEFERRED COMPENSATION	10,284	4,015	10,384	2,513	3,351	17,034	6,650		64.04%
47-3500 MAINE PERS RETIREMENT	10,285	10,639	11,402	14,838	19,784	12,081	679		5.95%
47-3800 SOCIAL SECURITY	22,393	19,937	23,404	18,117	24,156	26,435	3,031		12.95%
BENEFITS	167,061	121,036	180,241	113,084	150,779	188,339	8,098		4.49%
Division 3	464,491	390,400	479,344	358,147	477,529	490,928	11,584		2.42%
SERVICES									
40-0200 LEGAL ASSISTANCE	0	945	0	117	156	0	0		0.00%
40-3500 PEST/SANITATION	0	300	0	860	1,147	1,200	1,200		0.00%
SERVICES	0	1,245	0	977	1,303	1,200	1,200		0.00%
PARTS & MAINTENANCE									
42-0500 GAS,OIL,& GREASE	350	0	350	139	186	350	0		0.00%
42-0600 TIRES	500	494	500	0	0	500	0		0.00%
42-0800 PARTS/LABOR	1,500	520	1,500	3,142	4,190	1,500	0		0.00%
PARTS & I	2,350	1,014	2,350	3,282	4,375	2,350	0		0.00%
UTILITIES									
43-0500 ELECTRICITY	213,100	189,723	200,000	178,620	238,160	275,000	75,000		37.50%
43-1000 SEWER FEES	60,000	64,803	60,000	44,511	59,348	60,000	0		0.00%
43-1100 WATER	19,000	24,803	22,000	18,760	25,014	25,000	3,000		13.64%

2023 / Penobscot County Budget

Dept. # 8 - Buildings & Grounds
 Brian MacDonald, Facilities Director
 11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2022	2023	2023	2023	2023
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Proposed	Inc / (Dec)	Inc / (Dec)	% 23 v 23
43-1500 TELEPHONE	3,000	2,298	3,000	1,345	1,793	3,000	3,000	0	0	0.00%
UTILITIES	295,100	281,627	285,000	243,236	324,315	363,000	363,000	78,000	78,000	27.37%
BUILDING/EQUIP REPAIR & MAINT										
46-0500 PARKING LOT & GROUNDS	50,000	47,894	50,000	50,019	55,000	50,000	50,000	0	0	0.00%
46-1000 BUILDINGS & STRUCTURES (M	7,500	15,670	10,000	11,858	15,810	12,500	12,500	2,500	2,500	25.00%
46-1500 ELECTRICAL (REPAIRS & MAI	4,000	7,985	5,000	1,055	1,407	5,000	5,000	0	0	0.00%
46-2000 ELEVATOR (REPAIRS & MAINT	5,500	4,473	5,500	4,757	6,342	6,000	6,000	500	500	9.09%
46-3400 GENERATORS (REPAIRS & MAI	1,200	0	1,200	909	1,212	1,200	1,200	0	0	0.00%
46-3500 HEATING (REPAIRS & MAINT)	24,500	29,312	24,500	36,246	48,329	30,000	30,000	5,500	5,500	22.45%
46-4500 PLUMBING (REPAIRS & MAINT	2,500	1,660	2,500	852	1,136	2,500	2,500	0	0	0.00%
46-6000 RUBBISH REMOVAL	10,000	17,421	17,000	16,815	22,420	22,000	22,000	5,000	5,000	29.41%
BUILDING	105,200	124,415	115,700	122,511	151,656	129,200	129,200	13,500	13,500	11.67%
OFFICE SERVICES EXPENSE										
48-0500 ADVERTISING	500	1,216	500	0	0	500	500	0	0	0.00%
48-2000 DUES & FEES	100	315	100	0	0	100	100	0	0	0.00%
OFFICE ST	600	1,531	600	0	0	600	600	0	0	0.00%
REGISTRATION & TRAINING										
49-3300 FEES - STATE AGENCIES	450	200	450	216	288	500	500	50	50	11.11%
49-4000 TRAINING EDUCATION	0	0	0	0	0	0	0	0	0	0.00%
REGIS. &	450	200	450	216	288	500	500	50	50	11.11%
Division 4	403,700	410,032	404,100	370,222	481,937	496,850	496,850	92,750	92,750	22.95%
HEATING FUEL										
52-0500 HEATING FUEL	120,000	107,825	130,000	132,192	176,256	200,000	200,000	70,000	70,000	53.85%
HEATING	120,000	107,825	130,000	132,192	176,256	200,000	200,000	70,000	70,000	53.85%
SUPPLIES										
53-1500 CLEANING & DISINFECTANT	3,000	7,566	3,000	0	0	3,000	3,000	0	0	0.00%
53-2500 MAINTENANCE SUPPLIES	12,000	11,727	12,000	14,212	18,950	15,000	15,000	3,000	3,000	25.00%
53-3500 OFFICE (SUPPLIES)	750	1,376	750	1,348	1,797	2,000	2,000	1,250	1,250	166.67%
SUPPLIES	15,750	20,669	15,750	15,560	20,747	20,000	20,000	4,250	4,250	26.98%

2023 / Penobscot County Budget

Dept. # 8 - Buildings & Grounds
 Brian MacDonald, Facilities Director
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	3,000	2,055	500	330	440	1,500	1,000	200.00%
UNIFORM	3,000	2,055	500	330	440	1,500	1,000	200.00%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	500	494	500	0	0	500	0	0.00%
READING,	500	494	500	0	0	500	0	0.00%
Division 5	139,250	131,043	146,750	148,082	197,443	222,000	75,250	51.28%
CAPITAL - EQUIPMENT								
73-3500 MAINTENANCE (EQUIP)	0	0	0	0	0	0	0	0.00%
Division 7	0	0	0	0	0	0	0	0.00%
Expense	1,007,441	931,475	1,030,194	876,451	1,156,909	1,209,778	179,584	17.43%

(126,715)

	Personnel	Services	Supplies	Capital	TOTAL	\$ Inc / (Dec)	% Inc / (Dec)
Division 3	490,928				490,928		
Division 4		496,850			496,850	179,584	
Division 5			222,000		222,000		
Division 7			0		0		
					1,209,778		17.43%

Escrow Balances as of: 01/01/2022

Furn Replace (Gr Room)	\$ 10,000
A/C Replace (Rentals)	\$ 20,000
Total	\$ 30,000

2023 / Penobscot County Budget

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

Expense

	2021	2022	2022	2022	2023	2023	2023	% 23 v 23
	Budget	Actual	Budget	Through 09-30	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)
PAYROLL								
31-0006 DEPARTMENT HEADS	81,279	80,889	81,540	88,279	83,745	2,205	2,205	2.70%
31-0011 ASSISTANT TO DEPARTMENT H	153,859	146,989	153,347	97,954	151,756	(1,591)	(1,591)	-1.04%
31-0014 SERGEANTS	510,502	417,445	503,460	262,702	583,901	80,441	80,441	15.98%
31-0016 CORPORALS	416,840	419,294	422,607	285,248	374,220	(48,387)	(48,387)	-11.45%
31-0019 TRANSPORT OFFICERS	257,097	169,986	303,109	111,441	-	(303,109)	(303,109)	-100.00%
31-0020 REGULAR EMPLOYEES	70,433	42,755	114,835	30,595	318,113	203,278	203,278	177.02%
2 new clerical positions						0	0	0.00%
31-0022 HEAD COOK	68,422	69,333	67,637	53,602	71,760	4,123	4,123	6.10%
31-0024 COOKS	153,485	139,290	164,565	93,230	139,177	(25,388)	(25,388)	-15.43%
31-0025 TRAINING OFFICER	45,579	-	46,491	-	50,163	3,672	3,672	7.90%
31-0051 CORRECTIONS OFFICERS	2,857,214	2,411,333	2,814,618	1,814,047	2,984,266	169,648	169,648	6.03%
33-0001 OVERTIME PAY/FULL-TIME PA	532,000	528,941	532,000	565,275	532,000	0	0	0.00%
34-0001 REGULAR PART-TIME PAYROLL	105,800	123,541	105,800	111,805	219,900	114,100	114,100	107.84%
35-0000 OVERTIME PAY REGULAR PART	-	449	-	7,999	-	0	0	0.00%
38-0001 TRANSPORTS	104,900	51,664	104,900	72,470	-	(104,900)	(104,900)	-100.00%
ADDITIONAL COMPENSATION (TBD)								
PAYROLL	5,357,410	4,601,911	5,414,909	3,594,649	5,509,001	94,092	94,092	1.74%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEME	190,000	124,393	190,000	127,871	180,000	(10,000)	(10,000)	-5.26%
47-2400 INSURANCE-EMPLOYEES MEDIC	1,374,705	1,199,627	1,589,296	859,744	1,793,043	203,747	203,747	12.82%
47-2410 Health Reimbursement Account	25,000	2,768,057	25,000	21,609	25,000	0	0	0.00%
47-2415 HEALTH STIPEND	24,000	19,675	30,000	19,071	30,000	0	0	0.00%
47-2500 INS- UNEMPLOYMENT COMPENS	-	6,890	-	3,384	-	0	0	#DIV/0!
47-3300 INSURANCE-WORKERS COMPENS	433,285	244,151	423,739	317,765	446,888	23,149	23,149	5.46%
47-3400 DEFERRED COMPENSATION	96,843	75,738	99,253	42,439	73,883	(25,370)	(25,370)	-25.56%
47-3500 MAINE STATE RETIREMENT	201,642	191,889	229,015	194,867	306,730	77,715	77,715	33.93%
47-3800 SOCIAL SECURITY	417,250	360,050	495,190	264,701	372,477	(122,713)	(122,713)	-24.78%
PAYROLL 	2,762,725	4,990,470	3,081,493	1,851,451	3,228,021	146,528	146,528	4.76%
DIVISION 3	8,120,135	9,592,381	8,496,402	5,446,100	8,737,022	240,620	240,620	2.83%
Dept/Div: 009-4 JAIL / Services & Utilities								
SERVICES								
40-0200 Computer Services	6,500	15,478	15,000	1,498	15,997	0	0	0.00%

2023 / Penobscot County Budget

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

Expense

	2021	2021	2022	2022	2022	2022	2023	2023	2023	2023
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	% 23 v 22
40-0400 LEGAL ASSISTANCE	15,000	26,154	15,000	10,213	13,617	15,000	0	0	0.00%	
40-1000 AMBULANCE SERVICES	7,000	8,533	7,000	3,222	4,296	7,000	0	0	0.00%	
40-2500 LABORATORY TESTS	750	660	750	1,200	1,600	15,000	14,250	14,250	1900.00%	
40-3100 BOARD OF INMATES CNTY JAILS	650,000	628,740	950,000	773,764	1,031,685	1,250,000	300,000	300,000	31.58%	
40-3500 CLEANING & SANITARY (SERV	10,000	3,242	10,000	2,217	2,956	10	(9,990)	(9,990)	-99.90%	
40-4500 MEDICAL, SURG & DENT (SERV	1,350,000	1,260,713	1,686,080	1,129,491	1,505,988	1,825,000	138,920	138,920	8.24%	
40-7000 COUNSELING SERVICES	210,000	182,325	210,000	139,425	185,900	200,000	(10,000)	(10,000)	-4.76%	
SERVICES	2,249,250	2,125,846	2,893,830	2,061,029	2,748,038	3,327,010	433,180	433,180	14.97%	
TRAVELING EXPENSES										
41-0500 AUTOMOBILE MILEAGE	500	28	500	62	83	500	0	0	0	
41-1000 MEALS	5,500	1,167	5,500	583	778	5,500	0	0	0	
41-1500 LODGING	3,000	-	3,000	-	-	3,000	0	0	0	
41-2000 OTHER - TOLLS, ETC.	700	278	700	214	285	700	0	0	0.00%	
41-2700 AIRLINE, BUS, ETC.	700	-	700	-	-	700	0	0	0	
TRAVELIN	10,400	1,473	10,400	859	1,145	10,400	0	0	0.00%	
PARTS & MAINTENANCE										
42-0500 GAS,OIL,& GREASE	20,000	12,124	20,000	12,718	16,957	22,000	2,000	2,000	10.00%	
42-0600 TIRES	2,200	1,374	2,200	1,094	1,459	2,200	0	0	0.00%	
42-0800 PARTS	5,000	2,356	5,000	1,642	2,190	5,000	0	0	0	
42-1000 CONTRACTORS	-	-	-	62	82	-	0	0	#DIV/0!	
PARTS & MAINT	27,200	15,853	27,200	15,515	20,687	29,200	2,000	2,000	7.35%	
UTILITIES										
43-0500 ELECTRICITY	350	336	350	266	355	400	50	50	14.29%	
43-0600 GAS (NOT A HEATING FUEL)	2,000	1,846	2,000	2,098	2,798	3,000	1,000	1,000	0.5	
43-1100 WATER	-	310	-	-	-	-	0	0	#DIV/0!	
43-1500 TELEPHONE	12,250	7,685	12,250	4,293	5,724	12,250	0	0	0	
43-2000 INTERNET	-	104	-	104	138	-	0	0	#DIV/0!	
UTILITIES	14,600	10,281	14,600	6,761	9,015	15,650	1,050	1,050	7.19%	
RENTAL										
44-1500 RENTAL OF EQUIPMENT	-	-	-	-	-	-	0	0	#DIV/0!	
TOTAL RENT	-	-	-	-	-	-	0	0	#DIV/0!	
BUILDING/EQUIP REPAIR & MAINT										
46-1000 BUILDINGS & STRUCTURES (M	10,000	20,762	50,000	12,727	16,969	50,000	0	0	0	
46-1500 ELECTRICAL (REPAIRS & MAI	38,000	30,819	38,000	15,184	20,246	38,000	0	0	0.00%	
46-2000 ELEVATOR (REPAIRS & MAINT	3,500	3,235	3,500	3,060	4,080	3,500	0	0	0.00%	

2023 / Penobscot County Budget

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

Expense

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	% 23 v 22 Inc / (Dec)
46-3000 EQUIP-INC FURNITURE (MAIN	18,000	7,853	18,000	5,750	7,667	18,000	0	0.00%
46-3400 GENERATORS (REPAIRS & MAI	-	-	-	-	-	-	0	#DIV/0!
46-3500 HEATING (REPAIRS & MAINT)	13,000	15,169	13,000	-	-	13,000	0	0.00%
46-4500 PLUMBING (REPAIRS & MAINT	10,000	27,576	20,000	18,528	24,705	30,000	10,000	0.5
46-5600 RADIOS-MOBILE (REPAIRS &	500	-	500	569	758	1,500	1,000	2
46-6500 OFFICE EQUIP.(REPAIRS & M	2,500	2,035	2,500	1,635	2,180	3,000	500	0.2
46-7600 SOFTWARE LIC	-	1,800	-	-	-	-	0	#DIV/0!
BUILDING	95,500	109,249	145,500	57,454	76,605	157,000	11,500	7.90%
47-1000 CLAIMS, DAMAGES & JUDGMEN	200	921	200	-	-	200	0	0
DAMAGES	200	921	200	-	-	200	0	0.00%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	-	233	-	-	-	-	0	#DIV/0!
48-2000 DUES & FEES (NOT TO STATE	350	188	350	188	250	350	0	0
48-3500 POSTAGE	350	296	350	219	291	350	0	0
48-4000 PRINTING (SERVICES)	2,000	1,859	2,000	1,486	1,981	2,000	0	0
OFFICE SE	2,700	2,576	2,700	1,892	2,523	2,700	0	0.00%
REGISTRATION & TRAINING								
49-3300 FEES - STATE AGENCIES	6,000	5,620	6,000	7,412	9,883	6,000	0	0
49-4000 TRAINING EDUCATION	15,000	12,321	17,000	10,353	13,804	17,000	0	0
REGIS. &	21,000	17,941	23,000	17,765	23,687	23,000	0	0.00%
DIVISION 4	2,420,850	2,284,140	3,117,430	2,161,276	2,881,701	3,565,160	447,730	14.36%
Dept/Div: 009-5 JAIL / Supplies & Materials								
FOOD & GROCERIES								
51-0400 FOOD & GROCERIES	325,000	372,452	350,000	359,284	479,045	400,000	50,000	0.142857143
FOOD/GR	325,000	372,452	350,000	359,284	479,045	400,000	50,000	14.29%
SUPPLIES								
53-2000 INSTITUTIONAL (SUPPLIES)	75,000	82,497	75,000	46,912	62,550	75,000	0	0.00%
53-2500 MAINTENANCE (SUPPLIES)	6,000	4,493	6,000	202	270	6,000	0	0
53-3000 MEDICAL-MEDICINE-LAB (SUP	150,000	98,743	150,000	70,608	94,144	150,000	0	0
53-3300 STRAT SUPP	-	40,060	-	20,250	26,999	-	0	#DIV/0!
53-3500 OFFICE (SUPPLIES)	12,000	8,281	12,000	7,941	10,588	12,000	0	0
53-6000 PUBLIC SAFETY (SUPPLIES)	2,000	1,477	2,500	902	1,203	2,500	0	0
53-8000 RADIOS-MOBILE (SUPPLIES)	2,000	1,314	2,000	1,796	2,395	3,000	1,000	0.5

2023 / Penobscot County Budget

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

Expense

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	% 23 v 22 Inc / (Dec)
SUPPLIES	247,000	236,864	247,500	148,611	198,148	248,500	1,000	0.40%
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	30,000	22,265	30,000	28,704	38,272	32,000	2,000	0.066666667
54-1000 CLOTHING - PRISONERS	11,000	23,626	11,000	14,036	18,715	13,000	2,000	0.181818182
UNIFORM:	41,000	45,892	41,000	42,740	56,987	45,000	4,000	9.76%
READING & REFERENCE MATERIAL								
55-1000 STATUTE & REFERENCE	3,800	3,632	3,800	2,473	3,297	3,800	0	0
READING	3,800	3,632	3,800	2,473	3,297	3,800	0	0.00%
56-1000 TOOLS & IMPLEMENTS	100	-	100	307	410	350	250	2.5
SUPPLIES	100	-	100	307	410	350	250	250.00%
Division 5	616,900	658,839	642,400	553,415	737,887	697,650	55,250	8.60%
PAYROLL								
31-0016 CORPORALS	60,005	55,831	59,087	39,383	52,510	57,398	(1,689)	-2.86%
31-0051 CORRECTIONS OFFICERS	58,657	20,863	57,428	29,257	39,010	54,454	(2,974)	-5.18%
PAYROLL	118,662	76,693	116,515	68,640	91,520	111,852	(4,663)	-4.00%
PAYROLL BENEFITS								
47-2406 CCA Employee Med. Ins.	47,241	47,696	49,576	40,193	53,591	27,230	(22,346)	-45.07%
47-3300 WORKERS COMP	9,405	-	9,790	-	-	10,443	653	6.67%
47-3400 DEFERRED COMP	3,872	1,849	3,791	5,337	7,116	4,084	293	7.73%
47-3506 CCA MePERS	5,775	5,314	6,027	3,945	5,260	6,084	57	0.95%
47-3806 CCA FICA	9,374	5,462	9,204	4,975	6,633	8,869	(335)	-3.64%
Payroll Be	75,667	60,321	78,388	54,450	72,601	56,710	(21,678)	-27.65%
TOTAL CCA Payroll and Benefits	194,329	137,015	194,903	123,090	164,121	168,562	(26,341)	-13.51%
SERVICES								
40-7000 PRETRIAL SERVICES	180,000	192,528	198,000	154,896	206,528	235,000	37,000	18.69%
UTILITIES								
43-1500 TELEPHONE	200	-	200	-	-	200	0	0.00%
OFFICE SERVICES EXPENSE								
48-200 Dues and Fees	-	-	-	-	-	-	0	#DIV/0!
UNIFORMS/CLOTHING								
54-0500 UNIFORMS/CLOTHING	500	-	-	-	-	-	0	#DIV/0!
Division 6	375,029	329,543	393,103	277,986	370,649	403,762	10,659	2.71%

2023 / Penobscot County Budget

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

	2021 Budget	Expense		2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	% 23 v 23 Inc / (Dec)
		2021 Actual	2022 Actual						
CAPITAL-I	20,000	26,720	100,000	12,887	100,000	100,000	100,000	0	0.00%
CAPITAL - BLDG & IMPROVEMENTS	20,000	26,720	100,000	12,887	100,000	100,000	100,000	0	0.00%
CAPITAL - EQUIPMENT	5,000	900	10,000	-	10,000	10,000	10,000	0	0.00%
73-0500 CAMERAS (EQUIP)	4,000	-	4,000	-	4,000	4,000	4,000	0	0.00%
73-1000 COMMUNICATIONS (EQUIP)	4,000	8,599	8,000	7,701	8,000	8,000	8,000	0	0.00%
73-2500 FURNITURE & FIXTURES (EQU	20,000	-	20,000	-	20,000	20,000	20,000	0	0.00%
73-4500 MOTOR VEHICLES (EQUIP)	2,500	-	2,500	1,991	2,500	2,500	2,500	0	0.00%
73-5000 OFFICE (EQUIP)	8,000	5,532	15,000	8,577	15,000	18,000	18,000	3,000	20.00%
73-6000 PUBLIC SAFETY (EQUIP)	4,000	1,256	4,000	1,914	4,000	4,000	4,000	0	0.00%
73-7500 COMPUTER EQUIPMENT	20,000	31,971	40,000	7,878	40,000	40,000	40,000	0	0.00%
73-7600 INSTITUTIONAL EQUIPMENT	67,500	48,259	103,500	28,061	103,500	106,500	106,500	3,000	2.90%
CAPITAL E	87,500	74,979	203,500	40,948	203,500	206,500	206,500	3,000	1.47%
TOTAL CAI	11,620,414	12,939,882	12,852,835	8,479,725	11,455,202	13,610,094	13,610,094	757,259	5.89%

JAIL 1,397,633

	Personnel	Services	Supplies	CCA	Capital	TOTAL
Division 3	8,737,022					
Division 4	3,565,160					
Division 5	697,650					
Division 6	403,762					
Division 7	206,500					
TOTAL	13,610,094					

Personnel: \$757,259 Inc / (Dec)
 Services: \$757,259 Inc / (Dec)
 Supplies: % Inc / (Dec)
 CCA: 5.89% Inc / (Dec)
 Capital: 5.89% Inc / (Dec)

2023 / Penobscot County Budget

Revenue Budget Report

Dept. # 9 - Jail / Corrections
 Sheriff Troy Morton
 11/18/2022

	2021		2022		2022		2022		2023		2023	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	% 23 v 22	Inc / (Dec)	% 23 v 23		
Dept: 009 JAIL												
04 CAP CONTRIBUTION FROM COUNTY	7,346,237	7,346,237	7,640,087	5,730,065	7,640,087	7,945,690	305,603	4.00%	305,603	4.00%		
05 STATE/DEPT. OF CORRECTIONS	2,258,783	2,934,525	2,755,424	3,552,030	3,552,030	3,264,409	508,985	18.47%	508,985	18.47%		
07 MISCELLANEOUS	2,000	10,406	5,000	59,558	79,410	5,000	0	0.00%	0	0.00%		
08 BOARDING-FEDERAL	5,000	1,630	2,000	2,446	3,261	2,000	0	0.00%	0	0.00%		
35 COURT SURCHARGE	40,000	35,288	30,000	10,168	13,558	30,000	0	0.00%	0	0.00%		
36 MEDICAL COPAY	9,000	11,493	9,000	5,850	7,800	9,000	0	0.00%	0	0.00%		
72 BOARDING - SOC. SECURITY	30,000	26,400	30,000	18,000	24,000	30,000	0	0.00%	0	0.00%		
Revenue	9,691,020	10,365,979	10,471,511	9,378,117	11,320,146	11,286,099	814,588	7.78%	814,588	7.78%		

848,634.63

Projected Deficit

(1,929,394) (2,573,903) (2,381,324) 898,392 (135,057) (2,323,994)

2023 / Penobscot County Budget

Dept. # 10 - Deeds, Registry of
Susan Bulay, Registrar
11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL	209,620	190,161	216,407	151,620	202,159	207,591	-8,816	-4.07%
31-0005 COUNTY OFFICERS	50,792	51,543	52,065	39,027	52,036	53,364	1,299	2.49%
31-0010 DEPUTY TO COUNTY OFFICER	45,497	45,850	47,194	35,425	47,233	50,017	2,823	5.98%
31-0020 REGULAR EMPLOYEES	113,331	92,768	117,148	77,168	102,890	83,929	-33,219	-28.36%
34-0001 REG PART TIME CLERICAL						20,280	20,280	#DIV/0!
						207,591	-8,816	-4.07%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEMEN	2,550	3,118	3,800	2,181	2,908	3,100	-700	-18.42%
47-2400 INSURANCE-EMPLOYEES MEDIC	88,585	62,181	80,398	59,456	79,275	83,603	3,205	3.99%
47-2410 HRA - HEALTH REIMB ACCT	1,750	1,575	2,500	1,558	2,077	2,000	-500	-20.00%
47-2500 INS- UNEMPLOYMENT COMP	200	-	200	-	-	200	0	0.00%
47-3300 INSURANCE-WORKERS COMP	1,649	1,502	3,725	2,794	3,725	4,371	646	17.34%
47-3400 DEFERRED COMPENSATION	3,741	7,315	6,860	7,419	9,893	12,094	5,234	76.30%
47-3500 MAINE PERS RETIREMENT	4,091	6,316	4,172	5,273	7,031	4,275	103	2.46%
47-3800 SOCIAL SECURITY	16,552	13,901	16,983	11,222	14,963	15,881	-1,102	-6.49%
BENEFITS	119,118	95,908	118,638	89,904	119,872	125,523	6,885	5.80%
Division 3	328,738	286,069	335,045	241,524	322,031	333,114	-1,931	-0.58%
Dept/Div: 010-4 REGISTRY OF DEEDS / Services & Utilities								
SERVICES								
40-0300 COMPUTER SERVICES	50,000	19,471	20,000	12,627	16,836	20,000	0	0.00%
40-0400 LEGAL ASSISTANCE	-	683	1,000	-	-	1,000	0	0.00%
SERVICES	50,000	20,153	21,000	12,627	16,836	21,000	0	0.00%
TRAVEL EXPENSE								
41-0500 AUTOMOBILE MILEAGE	1,000	279	1,000	154	205	1,000	0	0.00%
41-1000 MEALS	500	40	500	-	-	500	0	0.00%
41-1500 LODGING	1,600	-	1,600	-	-	1,600	0	0.00%
41-2700 AIRLINE, BUS, ETC.	1,000	-	1,000	-	-	1,000	0	0.00%
TRAVEL E:	4,100	319	4,100	154	205	4,100	0	0.00%
UTILITIES								
43-1500 TELEPHONE	1,500	1,025	1,500	682	909	1,500	0	0.00%
43-2000 INTERNET	2,000	1,320	2,000	1,082	1,442	2,000	0	0.00%
UTILITIES:	3,500	2,345	3,500	1,764	2,352	3,500	0	0.00%

RENTAL	1,000	467	1,000	232	309	1,000	0	0.00%
44-1100 RENTAL OF STORAGE SPACE	1,000	467	1,000	232	309	1,000	0	0.00%
BUILDING/EQUIP REPAIR & MAINT	2,500	2,833	2,500	1,915	2,553	2,500	0	0.00%
46-6500 OFFICE EQUIP.(REPAIRS & M	2,500	2,833	2,500	1,915	2,553	2,500	0	0.00%
OFFICE SERVICES EXPENSE	250	-	250	-	-	250	0	0.00%
48-0500 ADVERTISING	500	380	500	380	507	500	0	0.00%
48-2000 DUES & FEES	5,500	5,928	5,500	1,431	1,908	5,500	0	0.00%
48-2500 MICROFILMING	5,000	4,494	5,000	2,414	3,219	5,000	0	0.00%
48-3500 POSTAGE	1,000	-	1,000	-	-	1,000	0	0.00%
48-4000 PRINTING (SERVICES)	12,250	10,802	12,250	4,225	5,633	12,250	0	0.00%
REGISTRATION & TRAINING	600	4	600	-	-	600	0	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	600	4	600	-	-	600	0	0.00%
Division 4	73,950	36,923	44,950	20,916	27,888	44,950	0	0.00%
SUPPLIES	2,000	236	1,000	169	225	1,000	0	0.00%
53-2400 EQUIPMENT (SUPPLIES)	25	37	25	-	-	25	0	0.00%
53-3000 MEDICAL-MEDICINE-LAB (SUP	5,500	1,719	5,500	1,602	2,500	5,500	0	0.00%
53-3500 OFFICE (SUPPLIES)	4,000	385	4,000	91	121	4,000	0	0.00%
53-4500 PRINTING & REPRODUCING (S	11,525	2,376	10,525	1,862	2,847	10,525	0	0.00%
READING & REFERENCE MATERIAL	250	-	250	-	-	250	0	0.00%
55-1000 STATUTE & REFERENCE	250	-	250	-	-	250	0	0.00%
Division 5 - Supplies & Materials	11,775	2,376	10,775	1,862	2,847	10,775	0	0.00%
CAPITAL - EQUIPMENT	2,000	960	2,000	-	2,000	2,000	0	0.00%
73-2500 FURNITURE & FIXTURES (EQU	10,000	-	20,000	-	20,000	20,000	0	0.00%
73-7500 COMPUTER EQUIPMENT	12,000	960	22,000	-	22,000	22,000	0	0.00%
Division 7	426,463	326,328	412,770	264,301	374,766	410,839	(1,931)	-0.47%
Expense					38,004			

Escrow Balances as of: 01/01/2022	
Deeds - Comp Equip	\$ 20,429
Deeds - Surcharge	\$ 324,963
TOTAL	\$ 345,393

2023 / Penobscot County Budget

Dept. # 10 - Deeds, Registry of
Susan Bulay, Registrar
11/18/2022

Revenue Budget Report

REVENUES	2021		2022		2023		2023 Proposed	2022 Proj Revenues	2022 Through 09-30	2022 Budget	2023 Proposed	2023 v 22 Inc / (Dec)	2023 v 23 Inc / (Dec)
	Budget	Actual	Budget	Through 09-30	Proposed	Proposed							
22 FEES / REG OF DEEDS	1,100,000	1,588,210	1,175,000	1,061,531	1,200,000	1,200,000	1,200,000	1,415,375	1,061,531	1,175,000	1,200,000	25,000	2.13%
Revenue	1,100,000	1,588,210	1,175,000	1,061,531	1,200,000	1,200,000	1,200,000	1,415,375	1,061,531	1,175,000	1,200,000	25,000	2.13%
								240,375					

2023 / Penobscot County Budget

Dept. # 11 - Probate, Registry of
Renee Stupak, Registrar
11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	% 23 v 22 Inc / (Dec)
PAYROLL								
31-0005 COUNTY OFFICERS	96,703	98,178	99,122	67,058	89,411	102,085	2,963	2.99%
31-0010 DEPUTY TO COUNTY OFFICER	47,219	49,610	49,456	-	-	51,096	1,640	3.32%
31-0020 REGULAR EMPLOYEES	104,544	94,331	107,782	104,599	139,465	107,334	-448	-0.42%
34-0001 PART TIME REG EMPLOYEES (NEW)						10,733		
	248,466	242,119	256,360	171,657	228,876	271,249	4,156	5.81%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEME	3,200	3,697	4,500	2,584	3,445	4,500	0	0.00%
47-2400 INSURANCE-EMPLOYEES MEDIC	79,617	78,200	110,879	68,773	91,698	113,710	2,831	2.55%
47-2410 HRA - HEALTH REIMB ACCT.	2,200	2,280	2,500	2,020	2,693	2,500	0	0.00%
47-2500 INS- UNEMPLOYMENT COMP	200	3,809	-	-	-	-	0	#D11/01
47-3300 INSURANCE-WORKERS COMP	1,955	1,780	6,324	4,743	6,324	8,124	1,800	28.46%
47-3400 DEFERRED COMPENSATION	-	-	3,270	2,504	3,339	4,358	1,088	33.27%
47-3500 MAINE PERS RETIREMENT	8,018	8,448	11,624	8,220	10,961	15,737	4,113	35.38%
47-3800 SOCIAL SECURITY	19,008	17,297	19,612	12,325	16,434	20,751	1,139	5.81%
BENEFITS	114,198	115,510	158,709	101,170	134,893	169,680	10,971	6.91%
Division 3	362,664	357,629	415,069	272,827	363,769	440,929	15,127	6.23%
SERVICES								
40-0200 COMPUTER PROGRAMMING	3,000	203	1,000	-	-	1,000	0	0.00%
40-7100 JUDGE'S SERVICES	1,000	-	1,000	1,705	2,273	1,000	0	0.00%
40-8200 COURT APPOINTED OFFICRS	70,000	70,898	70,000	37,182	49,576	70,000	0	0.00%
40-8700 DEPUTY'S SERVICES	500	52	500	196	261	500	0	0.00%
SERVICES	74,500	71,153	72,500	39,083	52,110	72,500	0	0.00%
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	600	-	300	257	342	300	0	0.00%
41-1000 MEALS	500	-	500	-	250	500	0	0.00%
41-1500 LODGING	750	-	750	-	300	750	0	0.00%
41-2700 AIRLINE, BUS, ETC.	700	-	700	28	37	700	0	0.00%
TRAVEL E	2,550	-	2,250	285	929	2,250	0	0.00%

2023 / Penobscot County Budget

Dept. # 11 - Probate, Registry of
Renee Stupak, Registrar
11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UTILITIES								
43-1500 TELEPHONE	600	499	600	330	440	600	0	0.00%
	600	499	600	330	440	600	0	0.00%
BUILDING/EQUIP REPAIR & MAINT								
46-6500 OFFICE EQUIP.(REPAIRS & M	1,000	3,243	1,000	328	1,000	1,000	0	0.00%
	1,000	3,243	1,000	328	1,000	1,000	0	0.00%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	50,000	51,024	50,000	38,148	50,864	35,000	-15,000	-30.00%
48-2000 DUES & FEES	550	400	550	3,226	4,301	550	0.00%	0.00%
48-3500 POSTAGE	5,000	6,240	5,500	2,802	3,736	5,500	0	0.00%
48-4000 PRINTING (SERVICES)	500	-	-	-	-	-	0.00%	#DIV/0!
	56,050	57,664	56,050	44,176	58,901	41,050	-15,000	-26.76%
REGISTRATION & TRAINING								
49-2500 WITNESS FEES AND EXPENSES	200	-	200	-	-	200	0	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	500	-	500	-	-	500	0	0.00%
	700	-	700	-	-	700	0	0.00%
Division 4	135,400	132,560	133,100	84,202	113,381	118,100	-15,000	-11.27%
SUPPLIES								
53-3500 OFFICE (SUPPLIES)	3,525	7,390	3,225	2,619	3,492	3,750	525	16.28%
	3,525	7,390	3,225	2,619	3,492	3,750	525	16.28%
READING & REFERENCE MATERIAL								
55-1000 STATUTE & REFERENCE	4,000	2,605	3,000	2,260	3,000	3,500	500	16.67%
	4,000	2,605	3,000	2,260	3,000	3,500	500	16.67%
Division 5	7,525	9,995	6,225	4,879	6,492	7,250	1,025	16.47%

2023 / Penobscot County Budget

Dept. # 11 - Probate, Registry of
Renee Stupak, Registrar
11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	2023 v 22	2023 v 23
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
CAPITAL -	1,500	3,230	1,500	681	1,500	1,500	0	0.00%
	1,500	3,230	1,500	681	1,500	1,500	0	0.00%
CAPITAL /	1,500	3,230	1,500	681	1,500	1,500	0	0.00%
Expense	507,089	503,414	555,894	362,589	485,142	567,779	1,152	2.14%
Division 7								
					70,752			

Escrow Balances as of: 01/01/2022

	2022	2022
	Through 09-30	Proj Expenses
Personnel	440,929	
Services	118,100	
Supplies	7,250	
Capital	1,500	
TOTAL	567,779	2.14%

	2023
	Proposed
Equipment - Probate	\$ 5,136
Probate Surcharge	\$ 118,396
TOTAL	\$ 123,532

2023 / Penobscot County Budget

Dept. # 11 - Probate, Registry of
 Renee Stupak, Registrar
 11/18/2022

Revenue Budget Report

	2021		2022		2022		2022		2023		2023	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Inc / (Dec)	% 23 v 22	Proposed	Inc / (Dec)	% 23 v 23		
REVENUES												
07 OTHER ROP	0	0	15,000	0	-	0	(15,000)	0	(15,000)	-100.00%		
24 FEES / REG OF PROBATE	190,000	276,907	200,000	249,030	332,040	45,000	22.50%	245,000	45,000	22.50%		
Revenue	190,000	276,907	215,000	249,030	332,040	30,000	13.95%	245,000	30,000	13.95%		

117,040

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 12 - Sheriff
 Sheriff Troy Morton
 11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL								
31-0005 COUNTY OFFICERS	88,372	92,947	91,114	69,905	93,207	94,213	3,099	3.40%
31-0010 DEPUTY TO COUNTY OFFICER	79,714	18,706	85,134	61,664	82,219	85,425	291	0.34%
31-0011 ASSISTANT TO DEPARTMENT H	56,092	61,478	58,342	43,280	57,707	62,915	4,573	7.84%
31-0013 LT OF SUPPORT SERVICES	146,369	156,647	151,493	114,163	152,218	162,698	11,205	7.40%
31-0014 SERGEANTS	426,709	527,498	435,292	341,950	455,934	460,478	25,186	5.79%
31-0015 INVESTIGATOR	339,159	271,145	343,312	108,440	144,587	431,532	88,220	25.70%
31-0016 CORPORALS	189,785	207,916	193,587	140,297	187,063	203,557	9,970	5.15%
31-0020 REGULAR EMPLOYEES	118,640	129,699	120,995	91,442	121,923	134,224	13,229	10.93%
31-0045 DEPUTY SHERIFFS	1,273,792	1,353,483	1,221,452	1,053,875	1,405,167	1,761,180	539,728	44.19%
Additional Deputies (5) / 2 Grant / 2 SRO & 1 CLE								
31-0080 STIPEND	11,000	7,611	21,200	200	20,000	32,200	11,000	51.89%
33-0001 OVERTIME PAY/FULL-TIME PA	150,000	285,450	175,000	258,768	345,024	210,000	35,000	20.00%
34-0001 REGULAR PART-TIME PAYROLL	38,000	19,635	38,000	28,696	38,262	38,000	0	0.00%
PAYROLL	2,917,632	3,132,215	2,934,921	2,312,683	3,103,310	3,676,422	741,501	25.26%
PAYROLL BENEFITS								
47-1000 CLAIMS, DAMAGES & JUDGMEN	500	-	500	-	-	500	0	0.00%
47-1900 SELF-FUNDED RISK MANAGEME	40,000	38,998	48,000	26,833	35,778	42,000	-6,000	-12.50%
47-2400 INSURANCE-EMPLOYEES MEDIC	811,309	687,724	917,887	625,260	833,680	1,263,804	345,917	37.69%
47-2410 HRA - HEALTH REIMB ACCT	16,500	12,874	16,500	13,414	17,885	16,500	0	0.00%
47-2415 HEALTH STIPEND	-	10,598	26,000	16,418	21,891	26,000	0	0.00%
47-2500 INS- UNEMPLOYMENT COMP	2,500	1,886	2,500	-	-	2,500	0	0.00%
47-3300 INSURANCE-WORKERS COMP	188,240	152,281	225,843	156,411	208,548	323,531	97,688	43.25%
47-3400 DEFERRED COMPENSATION	62,353	54,935	61,531	27,529	36,705	29,819	-31,712	-51.54%
47-3500 MAINE PERS RETIREMENT	187,910	202,759	196,923	212,632	283,509	292,012	95,089	48.29%
47-3800 SOCIAL SECURITY	227,037	233,630	227,575	168,859	225,146	274,034	46,459	20.41%
BENEFITS	1,536,349	1,395,685	1,723,259	1,247,357	1,663,142	2,270,700	547,441	31.77%
Division 3	4,453,981	4,527,900	4,658,180	3,560,039	4,766,452	5,947,122	1,288,942	27.67%
SERVICES								
40-0300 COMPUTER SERVICES	3,500	10,572	9,000	2,017	2,689	11,000	2,000	22.22%
40-0400 LEGAL ASSISTANCE	1,000	2,710	2,000	3,213	4,284	2,500	500	25.00%
40-2500 LABORATORY TESTS	2,000	2,345	2,000	1,505	2,007	2,000	0	0.00%
40-4500 MEDICAL,SURG & DENT (SERV	500	750	500	1,600	2,133	500	0	0.00%
SERVICES	7,000	16,377	13,500	8,335	11,113	16,000	2,500	18.52%

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 12 - Sheriff
 Sheriff Troy Morton
 11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	500	-	500	-	-	500	0	0.00%
41-1000 MEALS	2,000	35	2,000	294	392	2,500	500	25.00%
41-1500 LODGING	3,500	261	3,500	1,683	2,244	4,000	500	14.29%
41-2000 OTHER - TOLLS, ETC.	50	-	50	12	16	50	0	0.00%
41-2700 AIRLINE, BUS, ETC.	1,000	-	1,000	-	-	1,000	0	0.00%
TRAVEL E:	7,050	296	7,050	1,989	2,652	8,050	1,000	14.18%
PARTS & MAINTENANCE								
42-0500 GAS,OIL,& GREASE	140,000	176,642	150,000	175,572	234,096	210,000	60,000	40.00%
42-0600 TIRES	27,500	27,255	27,500	17,893	23,858	32,500	5,000	18.18%
42-0800 PARTS	30,000	26,661	30,000	25,264	33,685	30,000	0	0.00%
42-1000 REPAIRS - LABOR	30,000	26,478	30,000	19,798	26,397	30,000	0	0.00%
PARTS & I	227,500	257,036	237,500	238,527	318,036	302,500	65,000	27.37%
UTILITIES								
43-1500 TELEPHONE	51,000	55,033	55,000	14,847	19,796	60,000	5,000	9.09%
43-2000 INTERNET	75	32	75	32	42	75	0	0.00%
UTILITIES	51,075	55,065	55,075	14,879	19,839	60,075	5,000	9.08%
BUILDING/EQUIP REPAIR & MAINT								
46-1000 BUILDINGS & STRUCTURES (M	1,000	-	1,000	-	-	1,000	0	0.00%
46-3000 EQUIP-INC FURNITURE (MAIN	2,500	3,522	2,500	2,821	3,761	3,000	500	20.00%
46-5600 RADIOS-MOBILE (REPAIRS &	6,000	1,550	6,000	1,415	1,886	6,000	0	0.00%
46-6500 OFFICE EQUIP.(REPAIRS & M	5,000	2,497	5,000	1,339	1,785	5,000	0	0.00%
46-7500 COMPUTER REPAIR & MAINTEN	1,000	2,938	1,000	1,548	2,064	1,000	0	0.00%
46-7600 COMPUTER SOFTWARE LIC.	18,000	28,624	20,000	29,035	38,713	30,000	10,000	50.00%
BUILDING	33,500	39,131	35,500	36,158	48,210	46,000	10,500	29.59%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	1,500	389	1,500	-	-	1,500	0	0.00%
48-2000 DUES & FEES	1,500	1,223	1,500	1,034	1,378	2,000	500	33.33%
48-3500 POSTAGE	2,000	896	2,000	577	769	2,000	0	0.00%
48-4000 PRINTING (SERVICES)	2,500	2,091	2,500	999	1,331	2,500	0	0.00%
OFFICE SI	7,500	4,599	7,500	2,609	3,478	8,000	500	6.67%

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 12 - Sheriff
 Sheriff Troy Morton
 11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	% 23 v 22 Inc / (Dec)
REGISTRATION & TRAINING								
49-3300 FEES - STATE AGENCIES	500	350	500	200	267	500	0	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	2,200	-	2,200	-	-	-	-2,200	-100.00%
49-4000 TRAINING EDUCATION	15,000	7,065	15,000	9,118	12,158	20,000	5,000	33.33%
REGIS. & T	17,700	7,415	17,700	9,318	12,425	20,500	2,800	15.82%
Division 4	351,325	379,918	373,825	311,815	415,753	461,125	87,300	23.35%
FOOD & GROCERIES								
51-0500 FOOD-MEETINGS	250	147	400	508	677	600	200	50.00%
FOOD/GR	250	147	400	508	677	600	200	50.00%
SUPPLIES								
53-2000 INSTITUTIONAL (SUPPLIES)	2,000	1,117	2,000	928	1,238	2,000	0	0.00%
53-2500 MAINTENANCE (SUPPLIES)	250	166	250	-	-	250	0	0.00%
53-3000 MEDICAL-MEDICINE-LAB (SUP	2,000	-	2,000	273	363	2,000	0	0.00%
53-3500 OFFICE (SUPPLIES)	8,500	5,033	8,500	4,172	5,563	8,500	0	0.00%
53-4000 PHOTOGRAPHIC (SUPPLIES)	500	479	500	-	-	500	0	0.00%
53-6000 PUBLIC SAFETY (SUPPLIES)	16,000	12,011	16,000	11,545	15,393	20,000	4,000	25.00%
53-8000 RADIOS-MOBILE (SUPPLIES)	2,000	744	2,000	187	249	2,000	0	0.00%
SUPPLIES	31,250	19,550	31,250	17,105	22,807	35,250	4,000	12.80%
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	42,000	44,534	42,000	28,239	37,652	47,000	5,000	11.90%
UNIFORM	42,000	44,534	42,000	28,239	37,652	47,000	5,000	11.90%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	250	-	250	-	-	250	0	0.00%
55-1000 STATUTE & REFERENCE	3,500	2,464	3,500	3,016	4,021	4,000	500	14.29%
READING	3,750	2,464	3,750	3,016	4,021	4,250	500	13.33%
K9 SUPPLIES & TOOLS								
56-1500 K-9 FOOD	250	-	250	-	-	250	0	0.00%
56-2000 K-9 MEDICAL	250	-	250	-	-	250	0	0.00%
K9 SUPPLI	500	-	500	-	-	500	0	0.00%
Division 5	77,750	66,695	77,900	48,868	65,157	87,600	9,700	12.45%

2023 / Penobscot County Budget

Dept. # 12 - Sheriff
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
CAPITAL - EQUIPMENT								
73-0500 CAMERAS (EQUIP)	-	-	-	-	-	-	0	#DIV/0!
73-1000 COMMUNICATIONS (EQUIP)	-	-	-	-	-	-	0	#DIV/0!
73-2000 FIREARMS (EQUIP)	-	476	2,500	-	2,500	40,000	37,500	1500.00%
73-2500 FURNITURE & FIXTURES (EQU	-	150	-	-	-	-	0	#DIV/0!
73-3100 LABORATORY (EQUIP)	-	-	-	-	-	-	0	#DIV/0!
73-4500 MOTOR VEHICLES (EQUIP)	300,000	387,732	330,000	222,428	330,000	400,000	70,000	21.21%
73-5000 OFFICE (EQUIP)	-	78,456	-	-	-	-	0	#DIV/0!
73-6000 PUBLIC SAFETY (EQUIP)	90,000	1,268	120,000	109,473	120,000	200,000	80,000	66.67%
73-7500 COMPUTER EQUIPMENT	-	-	-	-	-	-	0	#DIV/0!
NEW??? OFFICER BUYOUT	15,000	72,600	15,000	28,240	37,653	30,000	15,000	100.00%
CAPITAL -	405,000	540,683	467,500	360,141	490,153	670,000	187,500	43.32%
Capital Blk	405,000	540,683	467,500	360,141	490,153	670,000	187,500	43.32%
Expense	5,288,056	5,515,196	5,577,405	4,280,863	5,737,516	7,165,847	1,588,442	28.48%

(160,111)

Escrow Balances as of: 01/01/2022

	Personnel	Equipment - Sheriff	\$
Division 3	5,947,122		
Division 4	461,125		30,482
Division 5	87,600		10,531
Division 7	670,000		68,435
TOTAL	7,165,847		\$ 109,448

	Personnel	Equipment - Sheriff	Lab - Sheriff	Sheriff - Vehicle	% Inc / (Dec)
Division 3	5,947,122				
Division 4	461,125				1,588,442
Division 5	87,600				
Division 7	670,000				
TOTAL	7,165,847				28.80%

2023 / Penobscot County Budget

Dept. # 12 - Sheriff
 Sheriff Troy Morton
 11/18/2022

Revenue Budget Report

	2021		2022		2022		2022		2023		2023	
	Budget	Actual	Budget	Through 09-30	Budget	Proj Revenues	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	% 23 v 22	% 23 v 23
REVENUES												
07 OTHER / SHERIFF	6,500	3,513	6,500	2,980	6,500	3,973	6,500	0	0	0.00%		
16 CONTRACT LAW ENFORCEMENT	1,569,896	1,526,455	1,616,993	1,204,465	1,616,993	1,605,954	2,374,445	757,452	757,452	46.84%		
25 FINGERPRINTING - SHERIFF	500	0	500	0	500	-	500	0	0	0.00%		
28 INSURANCE REPORTS - SHERIFF	6,000	6,488	6,000	5,322	6,000	7,095	6,000	0	0	0.00%		
Revenue	1,582,896	1,536,456	1,629,993	1,212,767	1,629,993	1,617,022	2,387,445	757,452	757,452	46.47%		

(12,971)

2023 / Penobscot County Budget

Dept. # 13 - Civil Process
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	2023 Inc / (Dec)	2023 v 22 % Inc / (Dec)
PAYROLL								
31-0006 DEPARTMENT HEADS	68,528	73,574	69,907	53,750	71,666	74,165	4,258	6.09%
31-0020 REGULAR EMPLOYEES	94,942	103,016	96,830	72,582	96,775	183,043	86,213	89.04%
33-0001 OVERTIME PAY/FULL-TIME PA	1,500	1,885	1,500	605	807	1,500	0	0.00%
34-0001 REGULAR PART-TIME PAYROLL	65,000	30,797	65,000	18,012	24,017	20,000	-45,000	-69.23%
PAYROLL	229,970	209,273	233,237	144,949	193,265	278,708	45,471	19.50%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEM	3,000	3,421	3,750	2,351	3,134	5,000	1,250	33.33%
47-2400 INSURANCE-EMPLOYEES MEDIC	30,192	38,308	49,719	32,676	43,567	52,866	3,147	6.33%
47-2410 HRA - HEALTH REIMB ACCT	1,500	1,401	1,500	1,670	2,227	1,500	0	0.00%
47-2415 HEALTH STIPEND	-	1,500	3,000	2,288	3,050	3,000	0	0.00%
47-2500 INS- UNEMPLOYMENT COMP	200	-	200	-	-	200	0	0.00%
47-3300 INSURANCE-WORKERS COMP	15,062	13,711	18,073	13,555	18,073	27,069	8,996	49.78%
47-3400 DEFERRED COMPENSATION	2,769	-	2,825	-	-	3,646	821	29.08%
47-3500 MAINE PERS RETIREMENT	13,545	14,054	13,813	14,529	19,371	21,594	7,781	56.33%
47-3800 SOCIAL SECURITY	17,805	15,456	18,059	10,656	14,208	23,101	5,042	27.92%
BENEFITS	84,073	87,851	110,939	77,724	103,631	137,977	27,038	24.37%
Division 3	314,043	297,124	344,176	222,672	296,896	416,684	72,508	21.07%
SERVICES								
40-0300 COMPUTER SERVICES	100	4,888	400	844	1,125	800	400	100.00%
TOTAL TRA	100	4,888	400	844	1,125	800	400	100.00%
PARTS & MAINTENANCE								
42-0500 GAS,OIL,& GREASE	8,000	5,542	6,000	5,363	7,151	8,000	2,000	33.33%
42-0600 TIRES	1,200	635	1,200	444	592	1,800	600	50.00%
42-0800 PARTS	1,500	1,971	1,000	928	1,238	1,500	500	50.00%
42-1000 CONTRACTORS-LABOR REPAIRS	1,500	830	1,000	626	834	1,500	500	50.00%
PARTS & I	12,200	8,978	9,200	7,361	9,815	12,800	3,600	39.13%
UTILITIES								
43-1500 TELEPHONE	3,500	2,862	3,500	1,400	1,867	5,000	1,500	42.86%
43-2000 INTERNET	75	32	75	32	42	75	0	0.00%
UTILITIES	3,575	2,894	3,575	1,432	1,909	5,075	1,500	41.96%

Dept/Div: 013-4 CIVIL PROCESS / Services & Utilities

2023 / Penobscot County Budget

Dept. # 13 - Civil Process
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
BUILDING/EQUIP REPAIR & MAINT								
46-5600 RADIOS-MOBILE (REPAIRS &	150	-	150	125	167	150	0	0.00%
46-6500 OFFICE EQUIP.(REPAIRS & M	500	-	500	39	52	500	0	0.00%
BUILDING	650	-	650	164	219	650	0	0.00%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	100	-	500	-	-	500	0	0.00%
48-2000 DUES & FEES	500	424	500	436	581	500	0	0.00%
48-3500 POSTAGE	7,500	6,001	7,500	2,992	3,990	7,500	0	0.00%
OFFICE SE	8,100	6,425	8,500	3,428	4,571	8,500	0	0.00%
REGISTRATION & TRAINING								
49-3300 FEES - STATE AGENCIES	50	-	50	-	-	50	0	0.00%
49-3400 REGISTRATIONS & ENROLLMEN	150	-	150	-	-	225	75	50.00%
49-4000 TRAINING EDUCATION	1,000	254	1,000	300	400	1,500	500	50.00%
REGIS & T	1,200	254	1,200	300	400	1,775	575	47.92%
Division 4	25,825	23,439	23,525	13,529	18,038	29,600	6,075	25.82%
SUPPLIES								
53-3500 OFFICE (SUPPLIES)	2,000	1,060	2,000	858	1,144	2,000	0	0.00%
53-6000 PUBLIC SAFETY (SUPPLIES)	350	105	350	-	-	500	150	42.86%
SUPPLIES	2,350	1,165	2,350	858	1,144	2,500	150	6.38%
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	3,000	1,641	3,000	2,049	2,732	4,500	1,500	50.00%
UNIFORM	3,000	1,641	3,000	2,049	2,732	4,500	1,500	50.00%
READING & REFERENCE MATERIAL								
55-1000 STATUTE & REFERENCE	3,000	2,644	3,000	1,316	1,755	5,500	2,500	83.33%
READING	3,000	2,644	3,000	1,316	1,755	5,500	2,500	83.33%
Division 5	8,350	5,450	8,350	4,223	5,631	12,500	4,150	49.70%

2023 / Penobscot County Budget

Dept. # 13 - Civil Process
 Sheriff Troy Morton
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
CAPITAL - EQUIPMENT								
73-1000 COMMUNICATIONS (EQUIP)	500	-	500	-	500	750	250	50.00%
73-4500 MOTOR VEHICLES (EQUIP)	5,000	-	2,000	-	2,000	10,000	8,000	400.00%
73-6000 PUBLIC SAFETY (EQUIP)	1,200	1,106	1,500	1,316	1,500	2,700	1,200	80.00%
73-7500 COMPUTER EQUIPMENT	1,000	-	1,000	-	1,000	1,500	500	50.00%
CAPITAL -	7,700	1,106	5,000	1,316	5,000	14,950	9,950	199.00%
Division 7	7,700	1,106	5,000	1,316	5,000	14,950	9,950	199.00%
Expense	355,918	327,119	381,051	241,740	325,565	473,734	92,683	24.32%

55,486

Escrow Balances as of: 01/01/2022

G 3-996-29	Civil - Vehicle	\$	51,720
G 3-996-33	Civil - Equipment	\$	12,300

Division 3	Personnel	416,684	\$\$ Inc / (Dec)
Division 4	Services	29,600	92,683
Division 5	Supplies	12,500	
Division 7	Capital	14,950	% Inc / (Dec)
	TOTAL	473,734	24.32%

\$ 64,020

2023 / Penobscot County Budget

Dept. # 13 - Civil Process
 Sheriff Troy Morton
 11/18/2022

Revenue Budget Report

	2021		2022		2022		2023		2023 v 22		2023 v 23	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	%
REVENUES												
12 CIVIL SERVICES - CIVIL	160,000	158,650	140,000	94,523	126,030	365,200	225,200	160.86%				
14 CIVIL SURCHARGE - CIVIL	40,000	34,000	30,000	18,030	24,040	137,500	107,500	358.33%				
Revenue	200,000	192,650	170,000	112,553	150,070	502,700	332,700	195.71%				
					(19,930)							

2023 / Penobscot County Budget

Dept. # 14 - UT Administration
George Buswell, UT Director
11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	2022	Proposed	Inc / (Dec)	Inc / (Dec)
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	600	-	-	-	-	-		
48-3500 POSTAGE	800	570	800	273	363	800	0	0.00%
48-4000 PRINTING (SERVICES)	300	-	300	-	-	100	-200	-66.67%
OFFICE SE	1,700	570	1,100	273	363	900	-200	-18.18%
REGISTRATION & TRAINING								
49-3400 REGISTRATIONS & ENROLLMEN	400	470	500	180	240	600	100	20.00%
REGIS. &	400	470	500	180	240	600	100	20.00%
Division 4	5,650	2,536	4,850	1,741	2,321	7,250	300	49.48%
SUPPLIES								
53-2400 EQUIPMENT (SUPPLIES)	400	289	400	-	-	450	50	12.50%
53-3500 OFFICE (SUPPLIES)	800	406	800	1,125	1,500	850	50	6.25%
SUPPLIES	1,200	695	1,200	1,125	1,500	1,300	100	8.33%
UNIFORMS & CLOTHING								
54-0500 CLOTHING - UNIFORMS	400	127	400	-	-	450	50	12.50%
UNIFORMS	400	127	400	-	-	450	50	12.50%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	400	108	300	-	-	200	-100	-33.33%
55-1000 STATUTE & REFERENCE	50	-	50	236	315	50	0	0.00%
READING	450	108	350	236	315	250	-100	-28.57%
Division 5	2,050	930	1,950	1,361	1,815	2,000	50	2.56%
Expense	167,172	164,751	192,421	131,102	174,803	184,319	-8,102	-4.21%

17,618

	Personnel	Services	Supplies	Capital	TOTAL	\$ Inc / (Dec)	% Inc / (Dec)
Division 3	175,069				175,069		
Division 4		7,250			7,250	-8,102	
Division 5			2,000		2,000		
Division 7				0	0		
					184,319		-4.21%

2023 / Penobscot County Budget

Dept. # 14 - UT Administration
 George Buswell, UT Director
 11/18/2022

Revenue Budget Report

	2021		2022		2022		2022		2023	
	Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed	Inc / (Dec)	% 23 v 22	Inc / (Dec)	% 23 v 23
REVENUES										
04 ROAD AGENT ADMIN FEE	70,000	52,500	70,000	52,500	70,000	70,000	0	0.00%	0	0.00%
06 ACO ADMIN FEE	0	0	0	1,907	2,542	0	0	#DI/0!	0	#DI/0!
Revenue *	70,000	52,500	70,000	54,407	72,542	70,000	0	0.00%	0	0.00%

2,542

2023 / Penobscot County Budget

Dept. # 15 - IT (Information & Technology)

Doug Butler, Director

11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	2023	% 23 v 22
	Budget	Actual	Budget	Through 09-30	2022	Proposed	Inc / (Dec)	Inc / (Dec)
PAYROLL								
31-0006 DEPARTMENT HEADS	69,631	71,478	71,032	49,608	66,143	78,102	7,070	9.95%
31-0013 LT OF SUPPORT SERVICES	5,500	5,200	-	-	-	-	0	#DIV/0!
31-0020 REGULAR EMPLOYEES	106,211	90,707	144,005	76,802	102,403	143,560	-445	-0.31%
PAYROLL	181,342	167,384	215,037	126,410	168,547	221,662	6,625	3.08%
PAYROLL BENEFITS								
47-1900 SELF-FUNDED RISK MANAGEME	2,500	2,698	3,300	2,167	2,889	3,100	-200	-6.06%
47-2400 INSURANCE-EMPLOYEES MEDIC	48,475	40,772	77,649	29,431	39,241	113,282	35,633	45.89%
47-2410 HRA - HEALTH REIMB ACCT	1,000	282	1,000	237	316	1,500	500	50.00%
47-2500 INS- UNEMPLOYMENT COMP	100	-	100	-	-	100	0	0.00%
47-3300 INSURANCE-WORKERS COMP	1,384	1,259	11,327	8,495	11,327	13,832	2,505	22.12%
47-3400 DEFERRED COMPENSATION	3,025	703	2,302	-	-	7,204	4,902	212.94%
47-3500 MAINE PERS RETIREMENT	11,767	13,459	17,239	14,866	19,821	13,508	-3,731	-21.64%
47-3800 SOCIAL SECURITY	13,684	12,317	16,626	10,265	13,687	16,957	331	1.99%
BENEFITS	81,935	71,491	129,543	65,461	87,282	169,483	39,940	30.83%
Division 3	263,277	238,876	344,580	191,871	255,828	391,145	46,565	13.51%
Dept/Div: 015-4 IT DEPARTMENT / Services & Utilities								
SERVICES								
40-0300 COMPUTER SERVICES	-	102	-	-	-	-	0	0.00%
40-0400 - LEGAL ASSISTANCE	-	741	-	254	338	-	0	0.00%
40-0800 CONSULTING FEES	1,000	150	1,000	-	-	2,000	1,000	100.00%
SERVICES	1,000	993	1,000	254	338	2,000	1,000	100.00%
TRAVEL EXPENSES								
41-0500 AUTOMOBILE MILEAGE	1,200	163	1,000	227	302	1,000	0	0.00%
41-1000 MEALS	700	21	700	215	286	700	0	0.00%
41-1500 LODGING	1,700	-	1,700	-	-	1,700	0	0.00%
41-2700 AIRLINE, BUS, ETC.	2,000	184	2,000	898	1,197	2,000	0	0.00%
TRAVEL E:	5,600	184	5,400	1,339	1,786	5,400	0	0.00%

2023 / Penobscot County Budget

Dept. # 15 - IT (Information & Technology)
 Doug Butler, Director
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ \$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
UTILITIES								
43-1500 TELEPHONE	27,000	34,927	36,262	28,891	38,522	36,500	238	0.66%
43-2000 INTERNET	11,112	2,114	-	1,019	1,359	-	0	#DIV/0!
	38,112	37,041	36,262	29,910	39,880	36,500	238	0.66%
BUILDING/EQUIP REPAIR & MAINT								
46-7500 COMPUTER REPAIR & MAINTEN	313,350	371,497	333,700	292,551	390,068	340,000	6,300	1.89%
46-7600 SOFTWARE LICENSING	17,000	9,568	17,000	10,049	13,398	20,000	3,000	17.65%
	330,350	381,065	350,700	302,600	403,467	360,000	9,300	2.65%
OFFICE SERVICES EXPENSE								
48-0500 ADVERTISING	500	18	250	-	-	250	0	0.00%
48-2000 DUES & FEES	500	-	100	-	-	100	0	0.00%
48-3500 POSTAGE	50	-	50	-	-	50	0	0.00%
	1,050	18	400	-	-	400	0	0.00%
REGISTRATION & TRAINING								
49-3400 REGISTRATIONS & ENROLLMEN	300	-	300	-	-	300	0	0.00%
	300	-	300	-	-	300	0	0.00%
Division 4	376,412	419,301	394,062	334,103	445,471	404,600	10,538	2.67%
Dept/Div: 015-5 IT DEPARTMENT / Supplies & Materials CONT'D								
SUPPLIES								
53-3500 OFFICE (SUPPLIES)	500	1,082	500	140	187	500	0	0.00%
53-8500 COMPUTER SUPPLIES	10,000	2,008	10,000	4,074	5,432	10,000	0	0.00%
	10,500	3,090	10,500	4,214	5,619	10,500	0	0.00%
READING & REFERENCE MATERIAL								
55-0500 PERIODICALS & SUBSCRIPTIO	200	-	-	-	-	-	-	-
55-1000 STATUTE & REFERENCE	500	-	500	-	-	500	0	0.00%
	700	-	500	-	-	500	0	0.00%

2023 / Penobscot County Budget
 Dept. # 15 - IT (Information & Technology)
 Doug Butler, Director
 11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
SUPPLIES & TOOLS								
56-1000 TOOLS & IMPLEMENTS	300	-	300	-	-	300	0	0.00%
SUPPLIES	300	-	300	-	-	300	0	0.00%
Division 5	11,500	3,090	11,300	4,214	5,619	11,300	0	0.00%
CAPITAL - EQUIPMENT								
73-2500 FURNITURE & FIXTURES (EQU	500	-	1,000	242	1,000	1,000	0	0.00%
73-7500 COMPUTER EQUIPMENT	73,500	90,731	80,000	71,840	80,000	80,000	0	0.00%
CAPITAL -	74,000	90,731	81,000	72,082	81,000	81,000	0	0.00%
Division 7	74,000	90,731	81,000	72,082	81,000	81,000	0	0.00%
Expense	725,189	751,997	830,942	602,271	787,918	888,045	57,103	6.87%
					43,024			

	Personnel	Services	Supplies	Capital	TOTAL	\$ Inc / (Dec)	% Inc / (Dec)
Division 3						391,144.95	
Division 4						404,600.00	57,103
Division 5						11,300.00	
Division 7						81,000.00	
						888,045	6.87%

Escrow Balances as of: 01/01/2022
 IT Equipment \$ 62,327
 G 3-996-18 \$

\$ 62,327

2023 / Penobscot County Budget

Dept. # 15 - IT (Information & Technology)

Doug Butler, Director

11/18/2022

Revenue Budget Report

Revenue		2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
2021	2021	2022	2022	2022	2023	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)
Budget	Actual	Budget	Through 09-30	Proj Revenues	Proposed			
10,000	11,855	10,000	5,851	7,801	10,000	0	0	0.00%
10,000	11,855	10,000	5,851	7,801	10,000	0	0	0.00%

(2,199)

REVENUES

07 OTHER / IT

2023 / Penobscot County Budget

Dept. # 18 - Maine State Retirement System
Commissioners

11/18/2022

Expense Budget Report

2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
2,350	1,711	2,350	2,102	2,803	2,350	0	0.00%

PAYROLL

47-3500 MAINE PERS RETIREMENT

2023 / Penobscot County Budget

Dept. # 19 - Health & Safety

Commissioners

11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
SERVICES								
40-0100 Safety Committee	3,000	2,289	3,000	1,774	2,365	3,000	0	0.00%
40-0150 Health Council	3,000	628	3,000	96	128	3,000	0	0.00%
Division 4	6,000	2,918	6,000	1,870	2,494	6,000	(0)	0.00%
Expense	6,000	2,918	6,000	1,870	2,494	6,000	(0)	0.00%

2023 / Penobscot County Budget

Dept. # 22 - Retiree Health Insurance

Commissioners

11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL BENEFITS								
47-3600 RETIREMENT-GROUP INSURANCE	48,000	56,689	65,000	70,696	94,261	105,000	40,000	61.54%

2023 / Penobscot County Budget

Dept. # 23 - Employee Benefit Fees
Commissioners

11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2022	2023	\$ \$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	2022	Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
PAYROLL BENEFITS									
47-2300 - Flex Spending Fees	-	2,076	2,500	1,504	2,005	2,500	2,500	0	0.00%
47-3450 - Deferred Comp Fees	-	500	500	375	500	500	500	0	0.00%
Total Emp	-	2,576	3,000	1,879	2,505	3,000	3,000	0	0.00%

2023 / Penobscot County Budget

Dept. # 24 - Bridge Account

Commissioners

11/18/2022

Expense Budget Report

2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
100	-	100	-	-	100	0	0.00%

SERVICES

47-0500 BRIDGES

2023 / Penobscot County Budget

Dept. # 30 - Development Corporations

Commissioners

11/18/2022

Expense Budget Report

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
47-1502 EASTERN MAINE DEVELOP CORP	65,000	62,000	63,000	48,750	63,000	63,000	0	0.00%

(Total request is for \$65,000 - \$2,000 to be paid from PILT Funds)

SERVICES

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 31 - Loans / Interest

Commissioners

11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
SERVICES								
40-0400 LEGAL ASSISTANCE	3,000	2,800	3,000	-	-	3,500	500	16.67%
45-0500 INT. ON TAX ANTICIPATION	40,000	14,997	15,000	-	-	22,500	7,500	50.00%
45-0600 Pmt. On PRCC BOND - \$6M	600,000	403,361	605,042	437,158	605,042	605,042	0	0.00%
(12 payments @ 50,420.17/month)								
45-1000 Int. on PRCC BOND		4,854	33,500	2,775	3,700	8,500	-25,000	-74.63%
Totals	643,000	426,011	656,542	439,933	608,742	639,542	-17,000	-2.59%

2023 / Penobscot County Budget

Dept. # 32 - Building Improvements

Commissioners

11/18/2022

Expense Budget Report

	2021	2021	2022	2022	2022	2023	\$ 23 v 22	% 23 v 23
	Budget	Actual	Budget	Through 09-30	2022 Proj Expenses	Proposed	Inc / (Dec)	Inc / (Dec)
	50,000	-	50,000	-	50,000	50,000	0	0.00%
	150,000	17,084	175,000	36,180	175,000	100,000	(75,000)	-42.86%
Building	200,000	17,084	225,000	36,180	225,000	150,000	(75,000)	-33.33%

PARKING LOT & IMPROVEMENTS

71-0100 Parking Lot Improvements

72-0500 BUILDINGS & IMPROVEMENTS

Escrow Balances as of: 01/01/2022

G 3-996-03	Parking Lot	\$	207,300
G 3-996-01	County Buildings	\$	256,995
		\$	464,295

2023 / Penobscot County Budget

Expense Budget Report

Dept. # 34 - Program Donations

Commissioners

11/18/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
SERVICES								
47-1510 GREEN VALLEY	5,000	5,000	-	-	-	-		
47-1512 RAPE RESPONSE	2,000	2,000	3,000	-	3,000	3,000	0	0.00%
47-1514 BANGOR SHELTER	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%
47-1518 B.I.L.L.S.	7,300	7,300	9,710	9,710	9,710	15,000	5,290	54.48%
47-1519 ORONO HAZ MAT TEAM	24,000	24,000	24,000	-	24,000	24,000	0	0.00%
47-1521 BANGOR AREA RECOVERY NTKW	17,500	17,500	20,000	-	20,000	20,000	0	0.00%
47-1522 PINE TREE HOSPICE	1,000	1,000	1,000	-	1,000	1,000	0	0.00%
47-1525 Hirundo Wildlife Refuge	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%
47-1526 Together Place	-	-	-	-	-	7,000	7,000	0.00%
47-1527 River's Edge - Bella's House	-	-	-	-	-	-	0	0.00%
Program	81,800	81,800	82,710	34,710	82,710	95,000	12,290	14.86%

2023 / Penobscot County Budget

Dept. # 35 - Pen County Extension
Commissioners

11/18/2022

Expense Budget Report

2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
78,722	78,724	81,870	61,763	81,870	90,000	8,130	9.93%

47-1520 PENOBSCOT COUNTY EXT

2023 / Penobscot County Budget

Dept. # 36 - Penquis
Commissioners

11/18/2022

Expense Budget Report

2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$\$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
18,500	-	18,500	-	18,500	25,000	6,500	35.14%

SERVICES

47-1500 DONATIONS & CONTRIBUTIONS

2023 / Penobscot County Budget

Dept. # 38 - Soil Conservation

Commissioners

11/18/2022

Expense Budget Report

Expense

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ \$ 23 v 22 Inc / (Dec)	% 23 v 23 Inc / (Dec)
PAYROLL								
31-0020 REGULAR EMPLOYEES	36,598	36,602	37,334	27,993	37,324	40,629	3,295	8.82%
47-1900 SELF-FUNDED RISK MANAGEM	500	545	700	376	502	700	0	0.00%
47-2400 INSURANCE-EMPLOYEES MEDIC	27,811	28,046	31,451	23,833	31,777	37,611	6,160	19.58%
47-2410 - HRA HEALTH REIMB ACCOUNT	-	600	-	372	495	500	500	#DIV/0!
47-3300 INSURANCE-WORKERS COMP	288	262	283	212	283	295	12	4.24%
47-3400 DEFERRED COMP	2,379	2,279	2,427	1,820	2,426	3,499	1,072	44.17%
47-3800 SOCIAL SECURITY	2,982	2,417	3,042	1,839	2,452	3,108	66	2.17%
Total Pay	70,558	70,750	75,237	56,445	75,259	86,341	11,104	14.76%

(22)

2023 / Penobscot County Budget

Dept. # 39 - Labor Relations

Commissioners

11/18/2022

Expense Budget Report

2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2022 Proj Expenses	2023 Proposed	\$ \$ 23 v 22 Inc / (Dec)	% 23 v 22 Inc / (Dec)
8,000	2,722	4,000	-	-	4,000	0	0.00%

SERVICES

40-0600 LABOR NEGOTIATIONS

2023 / Penobscot County Budget

Dept. # 40 - Wage Adjustment
Commissioners
11/18/2022

Expense Budget Report

2021		Expense 2021		2022		2022		2022		2023	
Budget		Actual		Budget	Through 09-30	Proj Expenses		Proposed	Inc / (Dec)	Inc / (Dec)	% 23 v 23
30,000		2,209		30,000	62	62		45,000	15,000		50.00%

PAYROLL

31-0001 REGULAR FULL-TIME PAYROLL