Penobscot County Commissioners

2025 / County Budget / Budget Committee Approved

Commissioners

Peter K. Baldacci / District I

Andre E. Cushing, III / Commission Chair / District II

David S. Marshall / District III

County Administrator

Scott A. Adkins

Deputy Administrator

County Treasurer

Glenn E. Mower

Finance Director

Gary J. Bragdon

County of Penobscot

2025

Budget

Budget Advisory Committee Members (BAC)

Commissioner Peter K. Baldacci / District I

2025 - 2026	Councilor Michelle Daniels, 28 School St, Brewer, ME 04412	E
2025 - 2026	Councilor Daniel Tremble, 20 Montgomery St, Bangor, ME 04401	
2025 - 2026	Council Chair, Cara Pelletier, 78 Harlow St, Bangor, ME 04401	E
2025 - 2026	Councilor Ellen Campbell, 570 Main Rd, Holden, ME 04402	
2025 - 2026	Rep. Joseph Perry, 349 Fern St, Bangor, ME 04401	Leg

Commissioner Andre Cushing; Chair / District II

2025 - 2026	Councilor John Snyer, 333 Billings Rd, Hermon, ME 04401	
2025 - 2026	Councilor Matthew LaChance, 10 Western Avenue, Hampden, ME 04444	E
2025 - 2026	Selectman Mike Grass, 252 Condon Rd, Newport, ME 04969	
2025 - 2026	Chair Christopher Grotton, 13 Ledgewood Dr, Glenburn, ME 04401	E
2025 - 2026	Rep. Steven Foster, 56 Silver Mills Rd, Dexter, ME 04930	Leg

Commissioner David Marshall / District III

2025 - 2026	Councilor Jesse Dumais, 197 Penobscot Avenue, Millinocket, ME 04462	
2025 - 2026	Selectwoman Brenda Kennedy-Wade, 212 Hudson Rd, Alton, ME 04468	E
2025 - 2026	Councilor Chris Bagley , 1084 Main Street, Veazie, ME 04401	
2025 - 2026	Councilor Sheldon Hanington, 29 Main Street, Lincoln, ME 04457	E
2025 - 2026	Senator Dr. James Dill, 72 Sunset Drive, Old Town, ME 04468	Leg

Scott A. Adkins, County Administrator

Glenn Mower, County Treasurer

County of Penobscot

2025 Budget

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Department Budget Presentations

County of Penobscot

Budget Calculation Sheet

For Calendar Year of 2025

EXPENDITURES:

Departmental	(As approved by Detail)	$	22,863,802
Jail CAP Figure		$	8,594,059
		$	-
	TOTAL EXPENDITURES	**$**	**31,457,861**

REVENUES:

Departmental	(As approved by Detail)		$5,897,573
Transfers In		$	465,000
	TOTAL REVENUES		**$6,362,573**

2025 - Amount to be raised through Taxation	**$**	**25,095,288**
2024 - Amount to be raised through Taxation	**$**	**22,887,525**
Dollar - Increase / (Decrease)	**$**	**2,207,763**
Percentage - Increase / (Decrease)		**9.65%**

LD 1 Growth %	**6.86%**	**Over / (Under) LD 1 / Target**
LD 1 Growth $$	**$1,537,800**	**$669,963**

Budget Approved: by Signature of the Penobscot County Commissioners

Date

Peter K. Baldacci / District # I

Andre E. Cushing III / Chair / District # II

David Marshall / District III

County of Penobscot

2025 Budget

Comparative Summary of Revenues

Dept. #	Account Title (Department)	2023 Actual	*2024 Budget*	2025 Department	2025 Commissioners	2025 B.A.C.	*25 vs 24 $ Inc / (Dec)*	*25 vs 24 % Inc / (Dec)*
3	**Emergency Management Agency - EMA**	180,313	*214,126*	192,745	192,745	192,745	*(21,381)*	*-9.99%*
4	**RCC (Regional Communications)**	209,568	*219,300*	226,393	226,393	226,393	*7,093*	*3.23%*
5	**District Attorney's Office**	6,425	*61,000*	61,000	61,000	61,000	*0*	*0.00%*
6	**Commissioner**	844,892	*136,500*	146,500	146,500	146,500	*10,000*	*7.33%*
10	**Deeds, Registry of**	1,161,253	*1,100,000*	1,100,000	1,100,000	1,100,000	*0*	*0.00%*
11	**Probate, Registry of**	317,015	*286,520*	287,600	287,600	287,600	*1,080*	*0.38%*
12	**Sheriff**	2,038,352	*2,447,185*	2,496,645	2,778,835	2,778,835	*331,650*	*13.55%*
13	**Civil Service**	478,998	*541,980*	490,000	490,000	490,000	*(51,980)*	*-9.59%*
14	**UT Administration**	70,000	*70,000*	71,500	71,500	71,500	*1,500*	*2.14%*
15	**IT (Information Technology)**	10,000	*10,000*	10,000	10,000	10,000	*0*	*0.00%*
49	**Non-Department Revenues**	455,408	*765,500*	765,500	765,500	765,500	*0*	*0.00%*
	Trans To Budget - Fund Balance	0	*465,500*	232,500	232,500	232,500	*0*	*0.00%*
	Revenue Totals	**$5,772,224**	***$6,317,611***	**$6,080,383**	**$6,362,573**	**$6,362,573**		

County of Penobscot

2025 Budget

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Dept. #	Dept. Name	2023 Actuals	2024 Budget	Personnel Services	Employee Benefits	Services & Utilities	Supplies & Materials	Capital (Bldg & Equip)	2025 Budget Total	25 vs 24 Budget Totals	*% of Inc / (Dec)*
2	Human Relations / HR	230,487	274,665	$ 169,927	$ 79,987	$ 30,140	$ 4,000	$ 500	**284,554**	9,889	*3.60%*
3	EMA (Emergency Mgmt Agency)	425,318	465,167	$ 264,913	$ 157,179	$ 52,910	$ 12,200	$ 55,500	**542,702**	77,535	*16.67%*
4	PRCC	3,563,929	4,289,012	$ 2,651,644	$ 1,340,016	$ 334,750	$ 30,700	$ 60,000	**4,417,110**	128,099	*2.99%*
5	District Attorney	1,290,209	1,527,727	$ 935,525	$ 580,057	$ 164,725	$ 24,250	$ 19,000	**1,723,557**	195,830	*12.82%*
6	Commissioner	402,689	429,005	$ 212,552	$ 126,299	$ 44,000	$ 5,200	$ 2,200	**390,251**	(38,753)	*-9.03%*
7	Treasurer / Finance	365,364	426,721	$ 255,083	$ 127,893	$ 60,200	$ 6,500	$ 500	**450,176**	23,455	*5.50%*
8	County Buildings	1,328,056	1,386,992	$ 418,353	$ 257,910	$ 582,750	$ 183,750	$ 3,500	**1,446,263**	59,271	*4.27%*
10	Deeds, Registry of	366,664	441,059	$ 236,486	$ 150,395	$ 50,950	$ 8,775	$ 7,000	**453,606**	12,547	*2.84%*
11	Probate, Registry of	516,346	615,247	$ 328,303	$ 191,265	$ 122,900	$ 6,650	$ 1,500	**650,618**	35,371	*5.75%*
12	Sheriff	7,503,270	8,131,528	$ 5,093,346	$ 2,633,064	$ 505,425	$ 102,500	$ 1,066,000	**9,400,335**	1,268,806	*15.60%*
13	Civil Process	480,181	541,994	$ 312,377	$ 199,901	$ 36,500	$ 11,500	$ 15,250	**575,528**	33,534	*6.19%*
14	UT (Unorg Terr) Administration	180,059	201,777	$ 133,224	$ 71,779	$ 8,300	$ 1,900	$ -	**215,203**	13,426	*6.65%*
15	IT (Info Tech)	787,639	949,676	$ 250,583	$ 134,583	$ 548,450	$ 14,500	$ 81,000	**1,029,116**	79,440	*8.36%*
18	MPERS (Retirement)	4,133	4,500			$ 3,500			**3,500**	(1,000)	*-22.22%*
19	Health & Safety	3,039	6,000			$ 6,000			**6,000**	0	*0.00%*
22	County Insurance	58,146	105,000			$ 105,000			**105,000**	0	*0.00%*
24	Bridge Account	100	100			$ 100			**100**	0	*0.00%*
30	Development Corp	16,250	63,000			$ 63,000			**63,000**	0	*0.00%*
31	Loans & Interest	76,354	639,042			$ 639,042			**639,042**	0	*0.00%*
32	Building Improvement	150,000	120,000					$ 120,000	**120,000**	0	*0.00%*
34	Program Donations	95,000	100,500			$ 111,500			**111,500**	11,000	*10.95%*
35	Pen County Extension	90,000	96,500			$ 100,360			**100,360**	3,860	*4.00%*
36	Penquis	25,000	25,000			$ 25,000			**25,000**	0	*0.00%*
38	Soil Conservation	81,889	91,907	$ 44,368	$ 58,914				**103,282**	11,374	*12.38%*
39	Labor Relations	1,477	4,000			$ 3,000			**3,000**	(1,000)	*-25.00%*
40	Wage Adjustment	1,612	5,000	$ 5,000					**5,000**	0	*0.00%*
	Totals (Non-Corrections)	**18,043,211**	**20,941,119**	**$ 11,311,683**	**$ 6,109,242**	**$ 3,598,502**	**$ 412,425**	**$ 1,431,950**	**22,863,802**	**1,922,683**	***10.66%***
				49.47%	***26.72%***	***15.74%***	***1.80%***	***6.26%***			
21	Jail CAP	7,945,690	8,263,518			$ 8,594,059			**8,594,059**	330,541	*4.00%*
	Totals	**25,988,901**	**29,204,637**						**31,457,861**	**2,253,224**	***7.72%***

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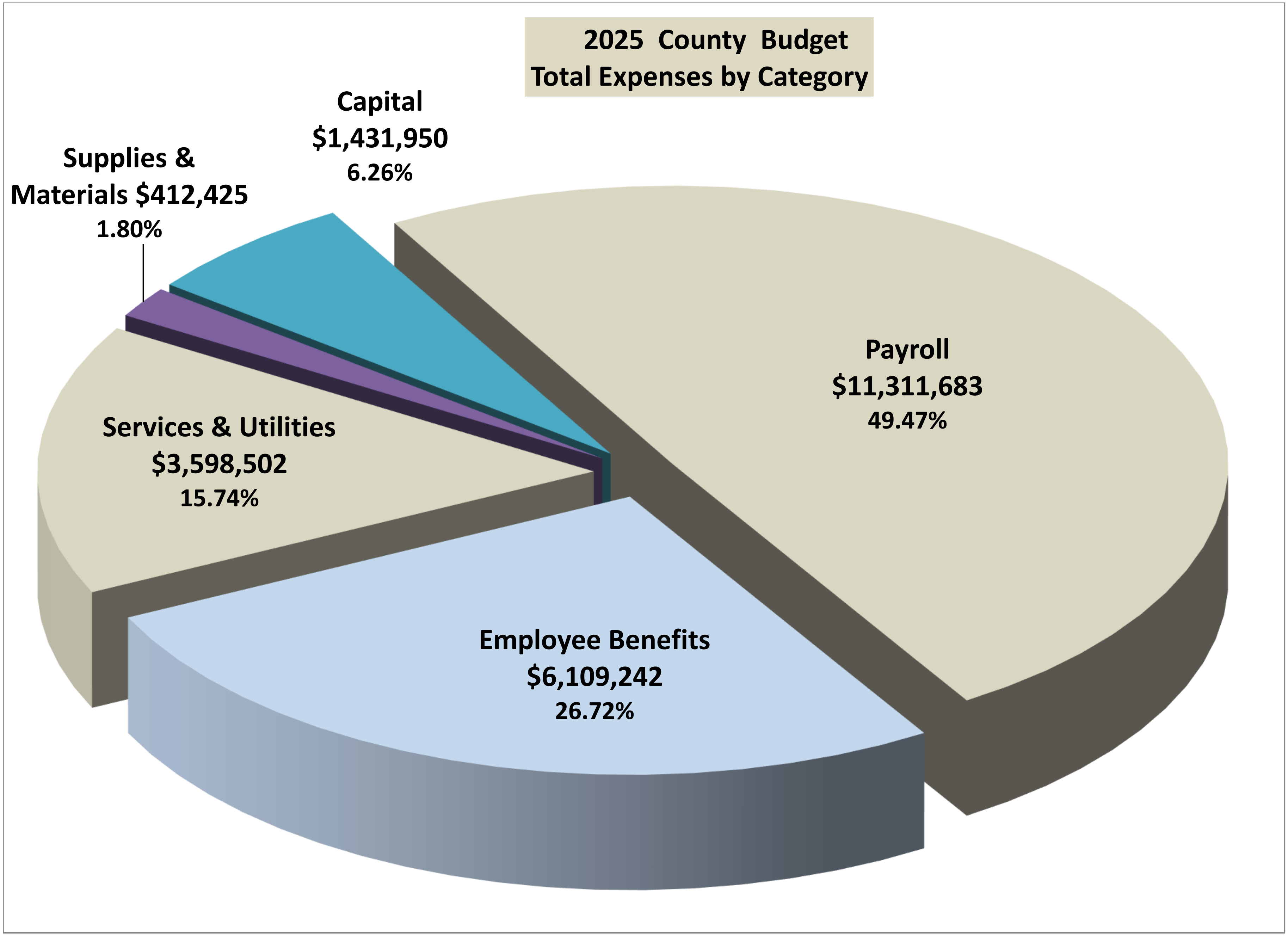
2025 County Budget
Total Expenses by Category
Capital
$1,431,950
6.26%
Supplies &
Materials $412,425
1.80%
Payroll
$11,311,683
49.47%
Services & Utilities
$3,598,502
15.74%
Employee Benefits
$6,109,242
26.72%

County of Penobscot

Tax Distribution by Municipal Valuation

For the Calendar Year 2025

	2025							2024		
Municipality	**Valuation**	**vs 2023**	**% Increase**	**Tax Liability**	**vs 2023**	**% Increase**	**% of Total Tax**	**Valuation**	**Tax Liability**	**% of Total Tax**
Alton	**58,450,000**	0	0.00%	**89,657.80**	7,888	9.65%	0.36%	**58,450,000**	**81,770.14**	0.36%
Bangor	**3,599,450,000**	0	0.00%	**5,521,279.36**	485,736	9.65%	22.00%	**3,599,450,000**	**5,035,543.69**	22.00%
Bradford	**92,700,000**	0	0.00%	**142,194.67**	12,510	9.65%	0.57%	**92,700,000**	**129,685.06**	0.57%
Bradley	**163,300,000**	0	0.00%	**250,489.64**	22,037	9.65%	1.00%	**163,300,000**	**228,452.76**	1.00%
Brewer	**983,200,000**	0	0.00%	**1,508,153.15**	132,680	9.65%	6.01%	**983,200,000**	**1,375,473.07**	6.01%
Burlington	**57,450,000**	0	0.00%	**88,123.88**	7,753	9.65%	0.35%	**57,450,000**	**80,371.16**	0.35%
Carmel	**289,000,000**	0	0.00%	**443,303.76**	39,000	9.65%	1.77%	**289,000,000**	**404,304.03**	1.77%
Carroll Plantation	**29,550,000**	0	0.00%	**45,327.43**	3,988	9.65%	0.18%	**29,550,000**	**41,339.74**	0.18%
Charleston	**106,850,000**	0	0.00%	**163,899.68**	14,419	9.65%	0.65%	**106,850,000**	**149,480.57**	0.65%
Chester	**141,150,000**	0	0.00%	**216,513.24**	19,048	9.65%	0.86%	**141,150,000**	**197,465.44**	0.86%
Clifton	**115,650,000**	0	0.00%	**177,398.20**	15,607	9.65%	0.71%	**115,650,000**	**161,791.56**	0.71%
Corinna	**160,500,000**	0	0.00%	**246,194.65**	21,659	9.65%	0.98%	**160,500,000**	**224,535.63**	0.98%
Corinth	**221,850,000**	0	0.00%	**340,300.83**	29,938	9.65%	1.36%	**221,850,000**	**310,362.80**	1.36%
Dexter	**302,000,000**	0	0.00%	**463,244.76**	40,754	9.65%	1.85%	**302,000,000**	**422,490.71**	1.85%
Dixmont	**143,250,000**	0	0.00%	**219,734.48**	19,331	9.65%	0.88%	**143,250,000**	**200,403.29**	0.88%
Drew Plantation	**5,300,000**	0	0.00%	**8,129.79**	715	9.65%	0.03%	**5,300,000**	**7,414.57**	0.03%
East Millinocket	**88,200,000**	0	0.00%	**135,292.01**	11,902	9.65%	0.54%	**88,200,000**	**123,389.67**	0.54%
Eddington	**259,200,000**	0	0.00%	**397,592.86**	34,978	9.65%	1.58%	**259,200,000**	**362,614.55**	1.58%
Edinburg	**11,850,000**	0	0.00%	**18,176.99**	1,599	9.65%	0.07%	**11,850,000**	**16,577.86**	0.07%
Enfield	**218,500,000**	0	0.00%	**335,162.19**	29,486	9.65%	1.34%	**218,500,000**	**305,676.23**	1.34%
Etna	**112,300,000**	0	0.00%	**172,259.56**	15,155	9.65%	0.69%	**112,300,000**	**157,104.99**	0.69%
Exeter	**100,750,000**	0	0.00%	**154,542.75**	13,596	9.65%	0.62%	**100,750,000**	**140,946.82**	0.62%
Garland	**94,250,000**	0	0.00%	**144,572.25**	12,719	9.65%	0.58%	**94,250,000**	**131,853.48**	0.58%
Glenburn	**469,850,000**	0	0.00%	**720,713.75**	63,405	9.65%	2.87%	**469,850,000**	**657,308.81**	2.87%
Greenbush	**101,250,000**	0	0.00%	**155,309.71**	13,663	9.65%	0.62%	**101,250,000**	**141,646.31**	0.62%
Hampden	**1,078,900,000**	0	0.00%	**1,654,949.59**	145,595	9.65%	6.59%	**1,078,900,000**	**1,509,355.06**	6.59%
Hermon	**826,900,000**	0	0.00%	**1,268,400.98**	111,588	9.65%	5.05%	**826,900,000**	**1,156,813.15**	5.05%
Holden	**438,950,000**	0	0.00%	**673,315.53**	59,235	9.65%	2.68%	**438,950,000**	**614,080.46**	2.68%
Howland	**86,200,000**	0	0.00%	**132,224.17**	11,632	9.65%	0.53%	**86,200,000**	**120,591.72**	0.53%
Hudson	**148,100,000**	0	0.00%	**227,174.01**	19,986	9.65%	0.91%	**148,100,000**	**207,188.33**	0.91%
Kenduskeag	**115,550,000**	0	0.00%	**177,244.81**	15,593	9.65%	0.71%	**115,550,000**	**161,651.66**	0.71%
Lagrange	**42,200,000**	0	0.00%	**64,731.55**	5,695	9.65%	0.26%	**42,200,000**	**59,036.78**	0.26%
Lakeville	**107,300,000**	0	0.00%	**164,589.94**	14,480	9.65%	0.66%	**107,300,000**	**150,110.11**	0.66%
Lee	**93,300,000**	0	0.00%	**143,115.02**	12,591	9.65%	0.57%	**93,300,000**	**130,524.45**	0.57%
Levant	**283,000,000**	0	0.00%	**434,100.23**	38,190	9.65%	1.73%	**283,000,000**	**395,910.17**	1.73%
Lincoln	**509,800,000**	0	0.00%	**781,993.98**	68,796	9.65%	3.12%	**509,800,000**	**713,197.90**	3.12%
Lowell	**77,600,000**	0	0.00%	**119,032.43**	10,472	9.65%	0.47%	**77,600,000**	**108,560.53**	0.47%
Mattawamkeag	**59,600,000**	0	0.00%	**91,421.81**	8,043	9.65%	0.36%	**59,600,000**	**83,378.96**	0.36%
Maxfield	**10,300,000**	0	0.00%	**15,799.41**	1,390	9.65%	0.06%	**10,300,000**	**14,409.45**	0.06%
Medway	**91,000,000**	0	0.00%	**139,587.00**	12,280	9.65%	0.56%	**91,000,000**	**127,306.80**	0.56%
Milford	**255,650,000**	0	0.00%	**392,147.43**	34,499	9.65%	1.56%	**255,650,000**	**357,648.18**	1.56%
Millinocket	**256,000,000**	0	0.00%	**392,684.30**	34,546	9.65%	1.56%	**256,000,000**	**358,137.82**	1.56%
Mt Chase	**49,250,000**	0	0.00%	**75,545.71**	6,646	9.65%	0.30%	**49,250,000**	**68,899.56**	0.30%
Newburgh	**190,250,000**	0	0.00%	**291,828.86**	25,674	9.65%	1.16%	**190,250,000**	**266,155.16**	1.16%
Newport	**425,500,000**	0	0.00%	**652,684.26**	57,420	9.65%	2.60%	**425,500,000**	**595,264.23**	2.60%
Old Town	**788,700,000**	0	0.00%	**1,209,805.12**	106,433	9.65%	4.82%	**788,700,000**	**1,103,372.27**	4.82%
Orono	**645,550,000**	0	0.00%	**990,224.03**	87,115	9.65%	3.95%	**645,550,000**	**903,108.87**	3.95%
Orrington	**522,300,000**	0	0.00%	**801,168.01**	70,483	9.65%	3.19%	**522,300,000**	**730,685.10**	3.19%
Passadumkeag	**32,550,000**	0	0.00%	**49,929.20**	4,393	9.65%	0.20%	**32,550,000**	**45,536.66**	0.20%
Patten	**59,300,000**	0	0.00%	**90,961.64**	8,002	9.65%	0.36%	**59,300,000**	**82,959.27**	0.36%
Plymouth	**121,700,000**	0	0.00%	**186,678.44**	16,423	9.65%	0.74%	**121,700,000**	**170,255.36**	0.74%
Seboeis Plantation	**14,500,000**	0	0.00%	**22,241.88**	1,957	9.65%	0.09%	**14,500,000**	**20,285.15**	0.09%
Springfield	**23,950,000**	0	0.00%	**36,737.46**	3,232	9.65%	0.15%	**23,950,000**	**33,505.47**	0.15%
Stacyville	**23,450,000**	0	0.00%	**35,970.50**	3,165	9.65%	0.14%	**23,450,000**	**32,805.98**	0.14%
Stetson	**141,650,000**	0	0.00%	**217,280.20**	19,115	9.65%	0.87%	**141,650,000**	**198,164.93**	0.87%
Veazie	**320,950,000**	0	0.00%	**492,312.61**	43,311	9.65%	1.96%	**320,950,000**	**449,001.30**	1.96%
Webster Plantation	**8,350,000**	0	0.00%	**12,808.26**	1,127	9.65%	0.05%	**8,350,000**	**11,681.45**	0.05%
Winn	**30,900,000**	0	0.00%	**47,398.22**	4,170	9.65%	0.19%	**30,900,000**	**43,228.35**	0.19%
Woodville	**43,900,000**	0	0.00%	**67,339.22**	5,924	9.65%	0.27%	**43,900,000**	**61,415.04**	0.27%
Penobscot Nation	**14,150,000**	0	0.00%	**21,705.01**	1,910	9.65%	0.09%	**14,150,000**	**19,795.51**	0.09%
Unorganized Territory	**497,150,000**	0	0.00%	**762,589.85**	67,089	9.65%	3.04%	**497,150,000**	**695,500.85**	3.04%
Totals	**16,360,200,000**	0	0.00%	**25,095,288**	2,207,763	9.65%	100.00%	**16,360,200,000**	**22,887,525**	100%
Less Unorg Terr	**15,863,050,000**			24,332,699				**15,863,050,000**	22,192,025	
Mrate vs Prior Year				1.533923	0.135	9.65%			1.398976	

Official State Valuations are not available until early 2025 - saa

County of Penobscot
Tax Distribution by Commissioner District
For the Calendar Year 2025

District	Municipality	2025 Valuation	2025 Tax Liability	vs 2023	% Increase	% of Total Tax	2024 Valuation	2024 Tax Liability	% of Total Tax
District 1 Peter K. Baldacci Commissioner	Bangor	3,599,450,000	5,521,279.36	485,736	9.65%	22.00%	3,599,450,000	5,035,543.69	4.86%
	Brewer	983,200,000	1,508,153.15	132,680	9.65%	6.01%	983,200,000	1,375,473.07	4.74%
	Clifton	115,650,000	177,398.20	15,607	9.65%	0.71%	115,650,000	161,791.56	10.97%
	Eddington	259,200,000	397,592.86	34,978	9.65%	1.58%	259,200,000	362,614.55	6.49%
	Holden	438,950,000	673,315.53	59,235	9.65%	2.68%	438,950,000	614,080.46	4.72%
	Orrington	522,300,000	801,168.01	70,483	9.65%	3.19%	522,300,000	730,685.10	4.77%
		5,918,750,000	9,078,907.12	798,719	9.65%	36.18%	5,918,750,000	8,280,188.42	36.18%
District 2 / Andre E. Cushing, Commission Chair	Carmel	289,000,000	443,303.76	39,000	9.65%	1.77%	289,000,000	404,304.03	1.77%
	Charleston	106,850,000	163,899.68	14,419	9.65%	0.65%	106,850,000	149,480.57	0.65%
	Corinna	160,500,000	246,194.65	21,659	9.65%	0.98%	160,500,000	224,535.63	0.98%
	Corinth	221,850,000	340,300.83	29,938	9.65%	1.36%	221,850,000	310,362.80	1.36%
	Dexter	302,000,000	463,244.76	40,754	9.65%	1.85%	302,000,000	422,490.71	1.85%
	Dixmont	143,250,000	219,734.48	19,331	9.65%	0.88%	143,250,000	200,403.29	0.88%
	Etna	112,300,000	172,259.56	15,155	9.65%	0.69%	112,300,000	157,104.99	0.69%
	Exeter	100,750,000	154,542.75	13,596	9.65%	0.62%	100,750,000	140,946.82	0.62%
	Garland	94,250,000	144,572.25	12,719	9.65%	0.58%	94,250,000	131,853.48	0.58%
	Glenburn	469,850,000	720,713.75	63,405	9.65%	2.87%	469,850,000	657,308.81	2.87%
	Hampden	1,078,900,000	1,654,949.59	145,595	9.65%	6.59%	1,078,900,000	1,509,355.06	6.59%
	Hermon	826,900,000	1,268,400.98	111,588	9.65%	5.05%	826,900,000	1,156,813.15	5.05%
	Hudson	148,100,000	227,174.01	19,986	9.65%	0.91%	148,100,000	207,188.33	0.91%
	Kenduskeag	115,550,000	177,244.81	15,593	9.65%	0.71%	115,550,000	161,651.66	0.71%
	Levant	283,000,000	434,100.23	38,190	9.65%	1.73%	283,000,000	395,910.17	1.73%
	Newburgh	190,250,000	291,828.86	25,674	9.65%	1.16%	190,250,000	266,155.16	1.16%
	Newport	425,500,000	652,684.26	57,420	9.65%	2.60%	425,500,000	595,264.23	2.60%
	Plymouth	121,700,000	186,678.44	16,423	9.65%	0.74%	121,700,000	170,255.36	0.74%
	Stetson	141,650,000	217,280.20	19,115	9.65%	0.87%	141,650,000	198,164.93	0.87%
		5,332,150,000	8,179,107.85	719,559		32.59%	5,332,150,000	7,459,549	32.59%
District 3 / David Marshall, Commissioner	Alton	58,450,000	89,657.80	7,888	9.65%	0.36%	58,450,000	81,770.14	0.36%
	Bradford	92,700,000	142,194.67	12,510	9.65%	0.57%	92,700,000	129,685.06	0.57%
	Bradley	163,300,000	250,489.64	22,037	9.65%	1.00%	163,300,000	228,452.76	1.00%
	Burlington	57,450,000	88,123.88	7,753	9.65%	0.35%	57,450,000	80,371.16	0.35%
	Carroll Plantation	29,550,000	45,327.43	3,988	9.65%	0.18%	29,550,000	41,339.74	0.18%
	Chester	141,150,000	216,513.24	19,048	9.65%	0.86%	141,150,000	197,465.44	0.86%
	Drew Plantation	5,300,000	8,129.79	715	9.65%	0.03%	5,300,000	7,414.57	0.03%
	East Millinocket	88,200,000	135,292.01	11,902	9.65%	0.54%	88,200,000	123,389.67	0.54%
	Edinburg	11,850,000	18,176.99	1,599	9.65%	0.07%	11,850,000	16,577.86	0.07%
	Enfield	218,500,000	335,162.19	29,486	9.65%	1.34%	218,500,000	305,676.23	1.34%
	Greenbush	101,250,000	155,309.71	13,663	9.65%	0.62%	101,250,000	141,646.31	0.62%
	Howland	86,200,000	132,224.17	11,632	9.65%	0.53%	86,200,000	120,591.72	0.53%
	Lagrange	42,200,000	64,731.55	5,695	9.65%	0.26%	42,200,000	59,036.78	0.26%
	Lakeville	107,300,000	164,589.94	14,480	9.65%	0.66%	107,300,000	150,110.11	0.66%
	Lee	93,300,000	143,115.02	12,591	9.65%	0.57%	93,300,000	130,524.45	0.57%
	Lincoln	509,800,000	781,993.98	68,796	9.65%	3.12%	509,800,000	713,197.90	3.12%
	Lowell	77,600,000	119,032.43	10,472	9.65%	0.47%	77,600,000	108,560.53	0.47%
	Mattawamkeag	59,600,000	91,421.81	8,043	9.65%	0.36%	59,600,000	83,378.96	0.36%
	Maxfield	10,300,000	15,799.41	1,390	9.65%	0.06%	10,300,000	14,409.45	0.06%
	Medway	91,000,000	139,587.00	12,280	9.65%	0.56%	91,000,000	127,306.80	0.56%
	Milford	255,650,000	392,147.43	34,499	9.65%	1.56%	255,650,000	357,648.18	1.56%
	Millinocket	256,000,000	392,684.30	34,546	9.65%	1.56%	256,000,000	358,137.82	1.56%
	Mt. Chase	49,250,000	75,545.71	6,646	9.65%	0.30%	49,250,000	68,899.56	0.30%
	Old Town	788,700,000	1,209,805.12	106,433	9.65%	4.82%	788,700,000	1,103,372.27	4.82%
	Orono	645,550,000	990,224.03	87,115	9.65%	3.95%	645,550,000	903,108.87	3.95%
	Passadumkeag	32,550,000	49,929.20	4,393	9.65%	0.20%	32,550,000	45,536.66	0.20%
	Patten	59,300,000	90,961.64	8,002	9.65%	0.36%	59,300,000	82,959.27	0.36%
	Sebois Plantation	14,500,000	22,241.88	1,957	9.65%	0.09%	14,500,000	20,285.15	0.09%
	Springfield	23,950,000	36,737.46	3,232	9.65%	0.15%	23,950,000	33,505.47	0.15%
	Stacyville	23,450,000	35,970.50	3,165	9.65%	0.14%	23,450,000	32,805.98	0.14%
	Veazie	320,950,000	492,312.61	43,311	9.65%	1.96%	320,950,000	449,001.30	1.96%
	Webster Plantation	8,350,000	12,808.26	1,127	9.65%	0.05%	8,350,000	11,681.45	0.05%
	Winn	30,900,000	47,398.22	4,170	9.65%	0.19%	30,900,000	43,228.35	0.19%
	Woodville	43,900,000	67,339.22	5,924	9.65%	0.27%	43,900,000	61,415.04	0.27%
		4,598,000,000	7,052,978.23	620,487	9.65%	28.10%	4,598,000,000	6,432,491.04	28.10%
	Penobscot Nation	14,150,000	21,705.01	1,910	9.65%	0.09%	14,150,000	19,795.51	0.09%
	Unorganized Territory	497,150,000	762,589.85	67,089	9.65%	3.04%	497,150,000	695,500.85	3.04%
	Totals	16,360,200,000	25,095,288	2,207,763	9.65%	100.00%	16,360,200,000	22,887,525	100%
	Less Unorg Terr	15,863,050,000	24,332,699				15,863,050,000	22,192,025	
	Mrate vs Prior Year		1.533923	0.135	9.65%			1.398976	

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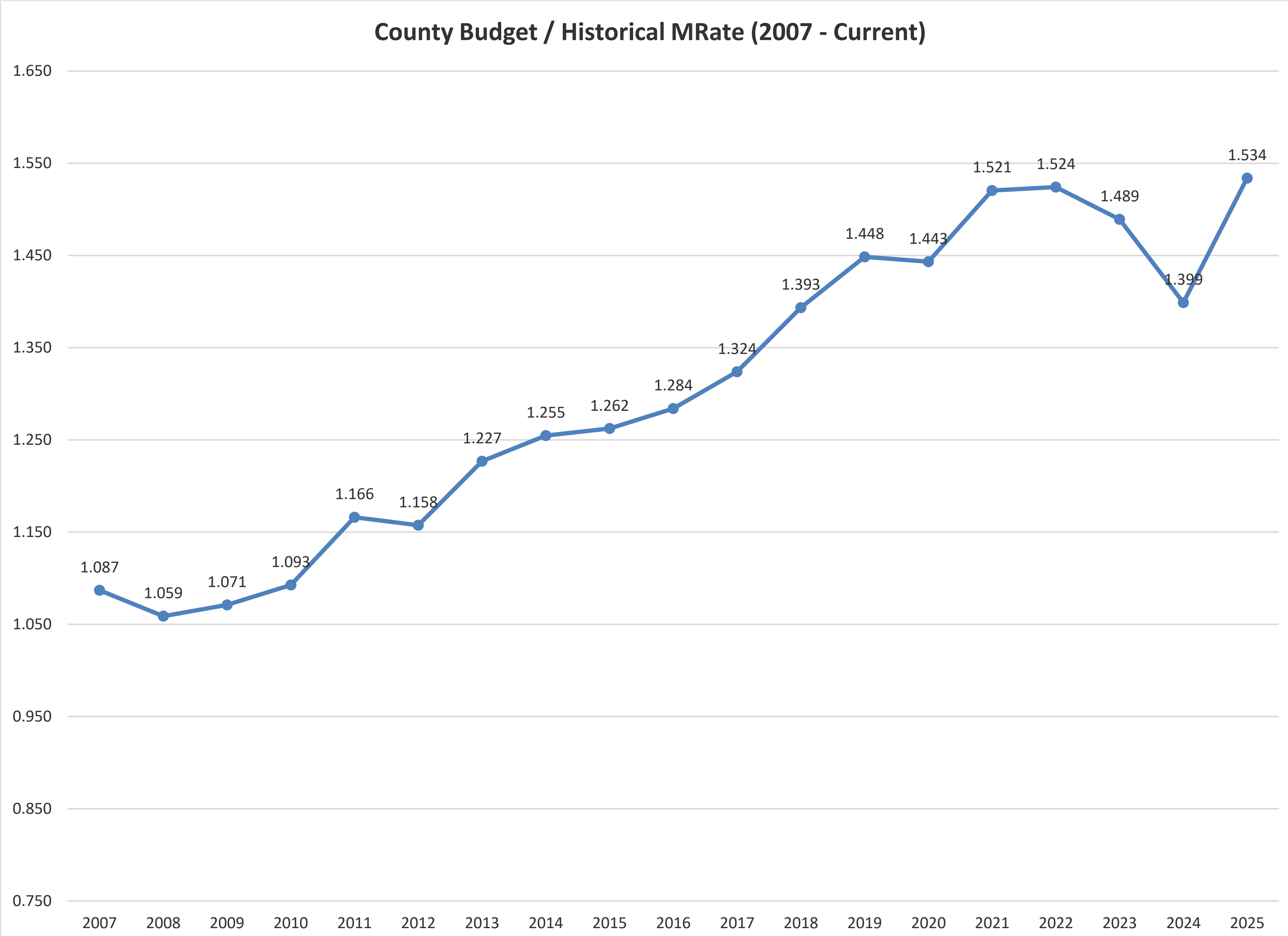
Official State Valuations are not available until early 2024

County of Penobscot
2025
Comparative Schedule of Tax Rates, Valuations & Levy

YEAR	TAX RATE PER $1,000	% Change Previous Yr	Total VALUATION	% Change Previous Yr		TAX LEVY	% Change Previous Yr
1990	1.060	-7.83%	4,504,100,000	20.54%	$	4,774,346	11.11%
1995	0.868	2.7%	5,733,850,000	-0.24%	$	4,976,982	2.48%
2000	0.931	3.63%	6,188,750,000	2.07%	$	5,759,490	5.78%
2001	0.975	4.77%	6,375,300,000	3.01%	$	6,215,918	7.92%
2002	1.066	9.33%	6,729,650,000	5.56%	$	7,173,807	15.41%
2003	1.107	3.85%	6,974,650,000	3.64%	$	7,720,938	7.63%
2004	1.109	0.18%	7,390,050,000	5.96%	$	8,195,565	6.15%
2005	1.137	2.52%	7,930,150,000	7.31%	$	9,016,581	10.02%
2006	1.086	-4.49%	8,728,850,000	10.07%	$	9,479,531	5.13%
2007	1.087	0.09%	9,283,300,000	6.35%	$	10,090,947	6.45%
2008	1.059	-2.59%	10,098,400,000	8.78%	$	10,692,783	5.96%
2009	1.071	1.15%	10,479,050,000	3.77%	$	11,223,117	4.96%
2010	1.093	2.02%	10,722,200,000	2.32%	$	11,715,578	4.39%
2011	1.166	6.73%	10,718,400,000	-0.04%	$	12,499,852	6.69%
2012	1.158	-0.74%	10,687,200,000	-0.29%	$	12,370,826	-1.03%
2013	1.227	6.00%	10,398,750,000	-2.70%	$	12,759,266	3.14%
2014	1.255	2.26%	10,433,450,000	0.33%	$	13,090,614	2.60%
2015	1.262	0.61%	10,530,100,000	0.93%	$	13,292,215	1.54%
2016	1.284	1.73%	10,690,750,000	1.53%	$	13,728,184	3.28%
2017	1.324	3.10%	10,765,450,000	0.70%	$	14,252,446	3.82%
2018	1.393	5.24%	10,934,750,000	1.57%	$	15,235,590	6.90%
2019	1.448	3.95%	11,134,550,000	1.83%	$	16,127,526	5.85%
2020	1.443	-0.36%	11,584,250,000	4.04%	$	16,718,532	3.66%
2021	1.521	5.36%	12,023,700,000	3.79%	$	18,282,143	9.35%
2022	1.524	0.24%	12,817,900,000	6.61%	$	19,536,296	6.86%
2023	1.489	-2.29%	14,159,050,000	10.46%	$	21,087,005	7.94%
2024	1.399	-6.06%	16,360,200,000	15.55%	$	22,887,525	8.54%
2025	**1.534**	9.65%	**16,360,200,000**	0.00%	**$**	**25,095,288**	9.65%
			Official State Valuations Rec'd on xx/xx/xx - saa				


County Budget / Historical MRate (2007 - Current)
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1.250
1.150
1.050
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0.850
0.750
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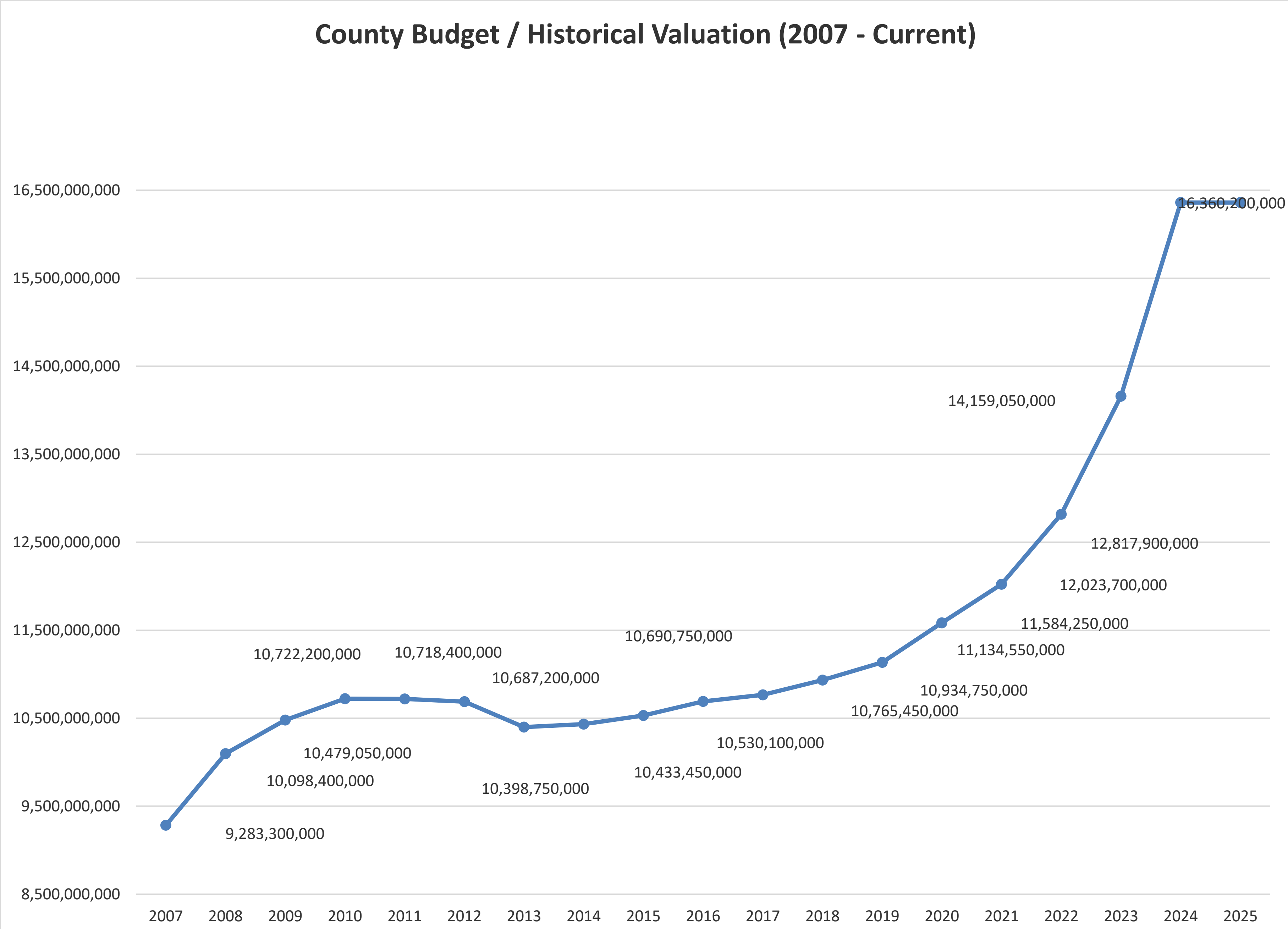
County Budget / Historical Valuation (2007 - Current)
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8,500,000,000
9,283,300,000
10,098,400,000
10,479,050,000
10,722,200,000
10,718,400,000
10,687,200,000
10,398,750,000
10,433,450,000
10,690,750,000
10,530,100,000
10,765,450,000
10,934,750,000
11,134,550,000
11,584,250,000
12,023,700,000
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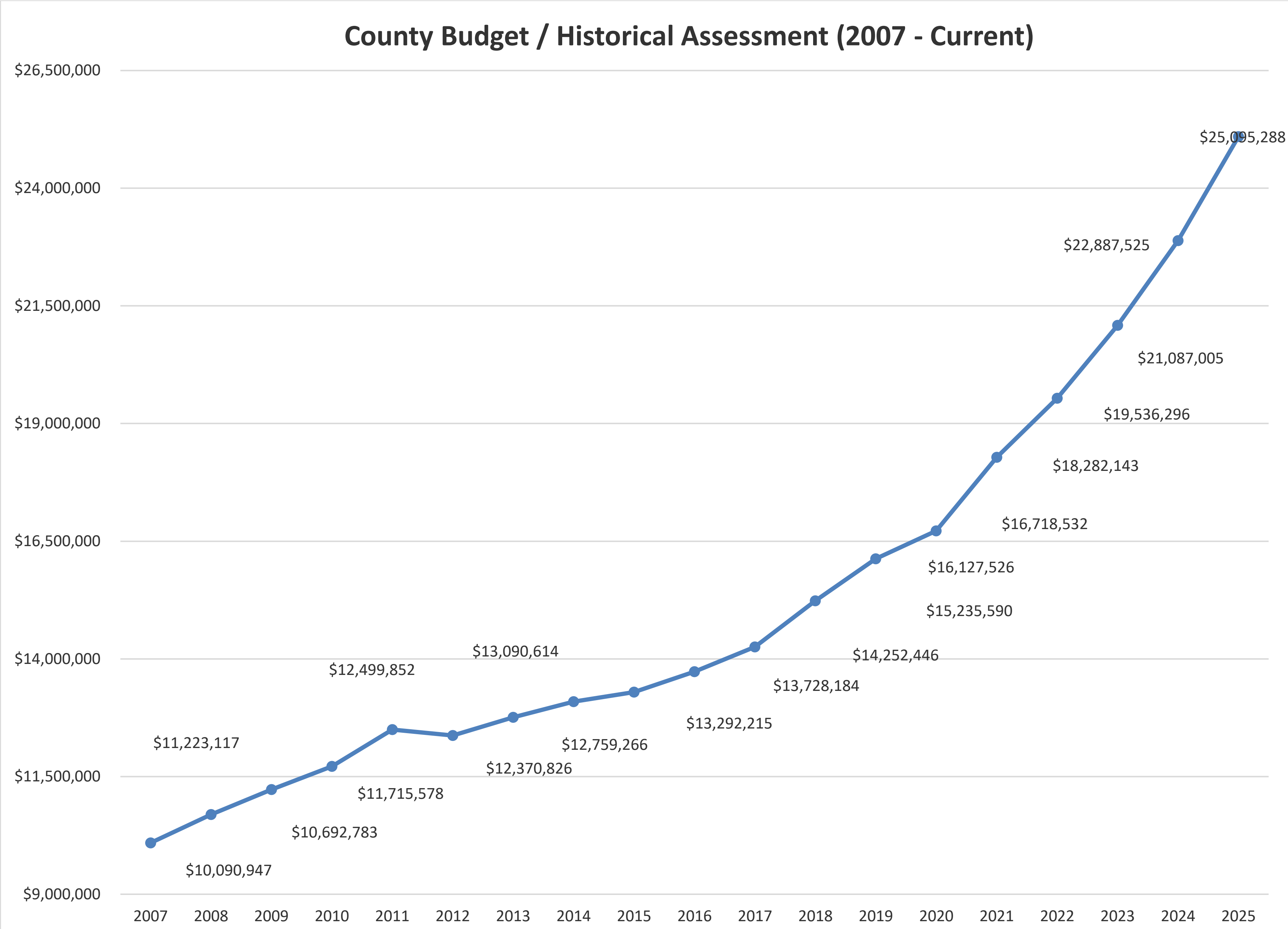
County Budget / Historical Assessment (2007 - Current)
$26,500,000
$24,000,000
$21,500,000
$19,000,000
$16,500,000
$14,000,000
$11,500,000
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$15,235,590
$16,127,526
$16,718,532
$18,282,143
$19,536,296
$21,087,005
$22,887,525
$25,095,288

2025 - Penobscot County Budget Highlights

Overall Summary - 9.65% increase over 2024 / Personnel Requirements & Increased Labor Costs as Key Contributors As we all continue to face the shortfall in labor, particularly qualified labor, an increase in the investment of personnel, along with associated benefits, continues to push this cost driver beyond normal limits. On the benefit side, the County successfully offered during contractual negotiations an HSA / Higher Deductible plan to replace the very expensive current version. In 2025, this same plan will be adopted by non-union staff which will make the majority of the employees under the new HSA plan. The conversion allows for the County to stem the increase in health insurance for 2025 & 2026 with further savings in 2027 as the conversion comes to a close.

# 2	**HR / Human Relations**	Late in 2024, we welcomed aboard our new Human Relations / HR Director Toni Dyer. She has been a great addition to the team and look forward to future successes. The department has a fairly status quo budget vs 2024.
# 3	**EMA / Emerg Mgmt Agency**	**Revenues**: 10% reduction in MEMA funding from the State of Maine. Future reductions are anticipated. **Expenses**: While facing the Revenue shortfall, the County Commissioners continue to maintain a commitment to vital EMA services in the County. See the investments in Capital Equipment & Training.
# 4	**PRCC / 911 Comm**	The #1 issue in this department is the recruiting of new staffing!! The Commissioners maintain their support and dedication toward our 911 / Dispatch Center. On the Expense side, payroll was held with minimal growth as we bring staffing levels to needed levels. In addition, you can see the health insurance needs tempered with the new HSA offer. **E 44-0500 / Land Rental -** An increase due to new contracts & continued need to improve communications.
# 5	**District Attorney**	Continued pressure from the State of Maine courts required the need for additional personnel in this department. The Commissioners cooperatively agreed with ADA Almy to bring in the new personnel at the half year mark allowing for better planning & implementation; provide the needed additional help and control the increase to the 2025 budget.
# 6	**Commission**	Personnel adjustments led to some savings in this department and overall budget. The County continues to look at ways to continue providing the services at the most effective & efficient method.
# 7	**Treasurer**	The finance dept. of the County continues to improve and provide quality fiscal services. **E 40-0350 / Payroll Services -** A project implemented with ARPA funding has transitioned to the budget.
# 8	**Buildings**	The County continues to reap the rewards of prior investments with regards to energy upgrades. The associated Dept. 32 / Build Improvements maintains the investing of the buildings & grounds needs. In addition, annual updating and monitoring of the CIP (Capital Improvement Plan) to sustain the assets.
# 10	**Deeds, Reg. of**	**Revenues**: While Deeds Revenues are expected to maintain, the annual growth experienced over the last few years, which has been well beyond average, is not expected to continue. **Expenses: 40-0300 / Computer Services -** Contractual increases / Aside from the payroll & benefit increases, as in other departments, a couple of lines have decreases which helps in the bottom line.
# 11	**Probate, Reg. of**	**Revenues**: As with Deeds, the revenues have basically stabilized at this level. **Expenses**: Overall increase is essentially the Payroll & Benefit lines.

2025 - Penobscot County Budget Highlights

# 12	**Sheriff**	**Revenues**: Increase from the annual contracts / New Contract Revenue as well **Expenses**: There were two requests approved in the SO budget. **E 31-0014 / Sergeants -** This additional person is to handle the Body Worn & In Car Camera duties for the County. **E 31-0045 / Deputy Sheriff -** Three additional personnel for New Town Contract positions which will be offset by Revenues. Increased investments in Capital items to sustain the necessary equipment for the Penobscot County Sheriff's Office.
# 13	**Civil Process**	**Revenues**: Down a little due to the changes in Maine Civil Processing. **Expenses**: Payroll and benefit increases
# 15	**Information & Technology (IT)**	The completion of the closing out of ARPA and transitioning into the annual County budget. Increased investment in the security and protection of County assets & information. Increase concentration on the development, maintaining & effective us of a CIP (Capital Improvement Plan).
# 21	**Jail (CAP)**	The actual Jail Budget (See Dept. 9 sheets behind) is over $3.5M in the whole. An issue that needs to be addressed at some point in the near future. This issue negatively effects the County's cash flow and increasingly each year. Immediate funding assistance from the State of Maine has a minimal chance to happen. The County should look at converting to a fiscal year to address this funding gap and cash flow.
# 49	**Revenues: Misc / Non-Dept**	No significant changes for 2025. The current total of the Investment Interest is artificially high as most of this will be transferred out to offset the Interest Costs of borrowed funds.

Jail Funding GAP - As I mentioned above, this is a big issue for the County looming in the near future. As we catch up on our audits, this problem will cause issues with any borrowing whether an annual TAN or even future Bond efforts regarding the new Corrections & Programs Facility. With Cash Flow, we are looking to borrow a much higher amount and quite earlier than in prior years leading to the potential of substantial interest costs. Switching from a calendar year to a fiscal year will assist with cash flow and allow for the implementation of a separate 6-month budget to help absorb the inclusion of the current $3M plus funding gap.

Based on current calculations, it would appear that the County Commissioners will not have to make a physical transfer from the Use of Fund Balance / $465,000. If one does develop, it should be very minimal at best.

Thank you for taking the time and effort to participate in this very important process of reviewing the annual County Commissioner budget. We greatly appreciate you!!

2025 - Revenues Dept. 49 - Misc Revenues / Non-Dept.	2023 Actuals	2024 Budget	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
26 - Gas Tax Reimbursement	19,372	17,500	0	16,000	12,702	17,500	17,500	17,500	0	0.00%	
32 - Investment Interest	89,722	7,500	89,079	10,500	54,993	7,500	7,500	7,500	0	0.00%	
64 - Office Space Rental	154,414	94,500	90,178	140,900	142,386	94,500	94,500	94,500	0	0.00%	
76 - Vehicles Sold (Sheriff / Jail)	16,900	6,000	49,845	6,000	32,406	6,000	6,000	6,000	0	0.00%	
80 - PILT (Payment in Lieu of Taxes)	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	0	0.00%	
82 - Use of FUND BALANCE	0	465,000	0	459,000	0	465,000	465,000	465,000	0	0.00%	
Department Totals	**455,408**	**765,500**	**404,102**	**807,400**	**406,032**	**765,500**	**765,500**	**765,500**	**0**	**0.00%**	
Difference from Prior Year	78,306	(65,500)	(51,305)			0	0	0			

2025 - Expenditures Dept: 02 - Human Relations / HR	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0007 HR Administrator	*86,729*	89,686	*19.61%*	*89,936*	*72,417*	*79,148*	**82,393**	**82,393**	**82,393**	*-7,293*	*-8.13%*	*Change in Personnel*
31-0011 Asst to Dept. Head	*49,744*	53,298	*19.69%*	*53,079*	*39,797*	*34,780*	**61,346**	**61,346**	**61,346**	*8,048*	*15.10%*	*Upgrade of Position to HR Coordinator*
34-0001 Regular PT Payroll		18,928		*26,078*			**26,188**	**26,188**	**26,188**	*7,260*	*38.36%*	*Increase Hours*
Payroll Services Totals	*136,473*	161,912	*35.47%*	*169,093*	*115,999*	*119,143*	***169,927***	***169,927***	***169,927***	***8,015***	***4.95%***	
Employee Benefits												
47-1900 Self Funded Risk Pool	*1,505*	1,700	*6.25%*	*1,766*	*1,580*	*1,522*	**1,700**	**1,700**	**1,700**	*0*	*0.00%*	*No Increase / Based on Actuals*
47-2400 Insurance - Employee	*36,802*	44,500	*11.93%*	*37,718*	*36,784*	*29,539*	**41,462**	**41,462**	**41,462**	*-3,038*	*-6.83%*	
47-2410 HRA - Hlth Reimburse	*600*	1,200	*140.00%*	*667*	*640*	*513*	**0**	**0**	**0**	*-1,200*	*-100.00%*	
47-2415 Hlth Insurance Stipend	*3,000*	3,000	*0.00%*	*3,000*	*3,000*	*2,650*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
47-2420 Hlth Sav Account (HSA)							**4,000**	**4,000**	**4,000**	*4,000*		*New / HSA Health Plan*
47-3300 Worker's Comp	*941*	1,150	*5.50%*	*1,015*	*2,041*	*2,044*	**608**	**608**	**608**	*-542*	*-47.11%*	
47-3400 Def Compensation	*0*	0	*-100.00%*	*0*	*2,892*	*1,010*	**0**	**0**	**0**	*0*		
47-3500 ME PERS (Retire)	*14,655*	14,727	*224.25%*	*12,955*	*8,156*	*9,663*	**14,518**	**14,518**	**14,518**	*-210*	*-1.42%*	
47-3700 PD FAM MED LEAVE (PFML)							**1,699**	**1,699**	**1,699**	*1,699*		*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*9,832*	12,386	*35.47%*	*15,799*	*9,026*	*9,440*	**12,999**	**12,999**	**12,999**	*613*	*4.95%*	
Employee Benefits Totals	*67,335*	78,664	*19.76%*	*72,919*	*63,519*	*56,380*	***79,987***	***79,987***	***79,987***	*1,323*	*1.68%*	
Division 3 - Payroll Totals	***203,808***	***240,575***	***29.90%***	***242,012***	***179,519***	***175,524***	***249,914***	***249,914***	***249,914***	***9,339***	***3.88%***	
Services												
40-0200 Computer Programming	*576*	100	*0.00%*	*1,590*	*100*	*550*	**100**	**100**	**100**	*0*	*0.00%*	
40-0400 Legal Assistance	*8,704*	8,500	*0.00%*	*22,000*	*5,400*	*9,285*	**8,500**	**8,500**	**8,500**	*0*	*0.00%*	*24 / Actuals are high due to current issue*
40-0700 Employee Assist Prgrm	*5,035*	5,760	*0.00%*	*5,760*	*6,288*	*5,877*	**5,760**	**5,760**	**5,760**	*0*	*0.00%*	
40-0750 Employee Benefit Prgrm	*1,200*	6,000	*400.00%*	*2,900*	*2,160*	*1,235*	**6,600**	**6,600**	**6,600**	*600*	*10.00%*	*Increase in Contract*
Services Totals	*15,515*	20,360	*30.85%*	*32,250*	*13,948*	*16,947*	***20,960***	***20,960***	***20,960***	*600*	*2.95%*	
Traveling Expenses												
41-0500 Automobile Mileage	*370*	500	*-28.57%*	*0*	*660*	*74*	**400**	**400**	**400**	*-100*	*-20.00%*	
41-1000 Meals	*268*	250	*0.00%*	*500*	*250*	*172*	**250**	**250**	**250**	*0*	*0.00%*	
41-1500 Lodging	*585*	400	*0.00%*	*0*	*400*	*117*	**400**	**400**	**400**	*0*	*0.00%*	
Traveling Expenses Totals	*1,223*	1,150	*-14.81%*	*500*	*1,310*	*363*	***1,050***	***1,050***	***1,050***	*(100)*	*-8.70%*	
Utilities												
43-1500 Telephone	*922*	1,200	*0.00%*	*912*	*1,200*	*635*	**1,200**	**1,200**	**1,200**	*0*	*0.00%*	
Utilities Totals	*922*	1,200	*0.00%*	*912*	*1,200*	*635*	***1,200***	***1,200***	***1,200***	*0*	*0.00%*	

2025 - Expenditures Dept: 02 - Human Relations / HR	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Employee Benefits												
47-2300 Insurance Salary Reduction	2,612	2,500	0.00%	1,480	1,500	2,437	2,500	2,500	2,500	0	0.00%	
47-3450 Deferred Compensation	500	500	0.00%	500	300	500	500	500	500	0	0.00%	
Employee Benefits Totals	3,112	3,000	0.00%	1,980	1,800	2,937	3,000	3,000	3,000	0	0.00%	
Office Services Expense												
48-0500 Advertising	0	500	0.00%	0	320	102	500	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)	285	300	0.00%	93	264	200	300	300	300	0	0.00%	
48-3500 Postage	182	100	0.00%	191	80	142	150	150	150	50	50.00%	*Increase in Actuals*
48-4000 Printing (Services)	0	500	0.00%	501	500	243	500	500	500	0	0.00%	
Office Services Expense Totals	467	1,400	0.00%	785	964	590	1,450	1,450	1,450	50	3.57%	
Registration & Training												
49-3400 Registrations & Enroll	125	480	0.00%	400	480	443	480	480	480	0	0.00%	
49-4000 Training Education	0	2,000	0.00%	1,073	2,000	565	2,000	2,000	2,000	0	0.00%	
Reg & Training Totals	125	2,480	0.00%	1,473	2,480	1,008	2,480	2,480	2,480	0	0.00%	
Division 4 - Serv & Utilities Totals	***21,365***	***29,590***	***18.41%***	***37,902***	***21,702***	***22,481***	***30,140***	***30,140***	***30,140***	***550***	***1.86%***	
Food & Groceries												
51-0500 Food-Meetings	257	500	0.00%	545	500	272	500	500	500	0	0.00%	
Food -Meetings Totals	257	500	0.00%	545	500	272	500	500	500	0	0.00%	
Supplies												
53-3500 Office Supplies	4,094	3,500	0.00%	2,805	3,500	4,018	3,500	3,500	3,500	0	0.00%	
Supplies Totals	4,094	3,500	0.00%	2,805	3,500	4,018	3,500	3,500	3,500	0	0.00%	
Division 5 - Supplies & Materials Totals	***4,351***	***4,000***	***0.00%***	***3,350***	***4,000***	***4,291***	***4,000***	***4,000***	***4,000***	***0***	***0.00%***	
Capital Equipment												
73-2500 Furniture & Fixtures	965	500	-75.00%	500	1,140	293	500	500	500	0	0.00%	*G 3-996-10 / $2,600 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	***965***	***500***	***-75.00%***	***500***	***1,140***	***293***	***500***	***500***	***500***	***0***	***0.00%***	
Department Totals	***230,487***	**274,665**	***27.05%***	***283,764***	***206,361***	***202,588***	**284,554**	**284,554**	**284,554**	***9,889***	***3.60%***	
Difference from Prior Year	32,120	58,474		53,277			9,889	9,889	9,889			

2025 - Revenues	2023	2024	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 03 - EMA / Emergency Management Agency	*Actuals*	Budget	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
05 State EMA Funds	*163,024*	197,126	*197,126*	*134,643*	*132,691*	**175,745**	**175,745**	**175,745**	*-21,381*	*-10.85%*	EMPG / Matching dollars / 50% - Wages / Reduction in State of ME Allocation
07 Other EMA Funds	*17,289*	17,000	*17,000*	*21,000*	*11,430*	**17,000**	**17,000**	**17,000**	*0*	*0.00%*	LEPC funding toward GIS Mapping
Department Totals	***180,313***	***214,126***	***214,126***	***147,243***	***139,549***	**192,745**	**192,745**	**192,745**	***(21,381)***	***-9.99%***	
Difference from Prior Year	*80,837*	*0*	*33,813*			***(21,381)***	***(21,381)***	***(21,381)***			

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	*2023* *Actuals*	2024 Budget	*24 vs 23* *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Payroll												
31-0006 Department Head	*74,234*	78,924	*25.66%*	*78,805*	*65,728*	*64,008*	**84,543**	**84,543**	**84,543**	*5,619*	*7.12%*	*COLA & Step*
31-0010 Deputy to County Officer	*65,647*	70,176	*19.92%*	*73,346*	*57,471*	*59,070*	**75,159**	**75,159**	**75,159**	*4,983*	*7.10%*	*COLA & Step*
31-0060 GIS	*61,971*	67,372	*12.97%*	*66,815*	*61,057*	*56,146*	**70,574**	**70,574**	**70,574**	*3,202*	*4.75%*	*COLA & Step*
34-0001 Regular PT Payroll	*24,974*	30,982	*165.21%*	*30,938*	*21,332*	*27,956*	**34,636**	**34,636**	**34,636**	*3,654*	*11.79%*	*COLA & Step*
Payroll Services Totals	*226,826*	247,454	*28.45%*	*249,905*	*168,366*	*167,948*	***264,913***	***264,913***	***264,913***	***17,459***	***7.06%***	
Employee Benefits												
47-1900 Self Funded Risk Pool	*2,367*	2,500	*8.70%*	*2,778*	*2,115*	*2,187*	**3,000**	**3,000**	**3,000**	*500*	*20.00%*	
47-2400 Insurance - Employee	*86,257*	97,000	*7.57%*	*62,126*	*73,028*	*61,099*	**99,514**	**99,514**	**99,514**	*2,514*	*2.59%*	*Change in Census*
47-2410 HRA - Hlth Reimburse	*1,100*	1,500	*0.00%*	*1,467*	*990*	*1,069*	**0**	**0**	**0**	*-1,500*	*0.00%*	
47-2415 Hlth Insurance Stipend		0		*3,000*	*0*	*3,000*	**0**	**0**	**0**	*0*	*0.00%*	
47-2420 Hlth Sav Account (HSA)							**10,000**	**10,000**	**10,000**	*10,000*	*0.00%*	*New / HSA Health Plan*
47-3300 Worker's Comp	*1,518*	6,526	*-46.38%*	*1,552*	*7,294*	*4,167*	**1,750**	**1,750**	**1,750**	*-4,776*	*-73.18%*	*Adjustment Based on Actuals*
47-3400 Def Compensation	*4,480*	0	*-100.00%*	*5,019*	*2,768*	*2,543*	**0**	**0**	**0**	*0*	*0.00%*	
47-3500 ME PERS (Retire)	*15,014*	22,297	*81.16%*	*13,472*	*11,303*	*10,811*	**20,000**	**20,000**	**20,000**	*-2,297*	*-10.30%*	*Adjustment Based on Actuals*
47-3700 PD FAM MED LEAVE (PFML)							**2,649**	**2,649**	**2,649**	*2,649*	*0.00%*	*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*16,372*	18,930	*28.45%*	*20,538*	*12,974*	*12,460*	**20,266**	**20,266**	**20,266**	*1,336*	*7.06%*	
Employee Benefits Totals	*127,108*	148,753	*8.04%*	*109,952*	*110,473*	*94,936*	***157,179***	***157,179***	***157,179***	*8,426*	*5.66%*	
Division 3 - Payroll Totals	***353,934***	***396,207***	***19.94%***	***359,857***	***278,839***	***262,884***	***422,092***	***422,092***	***422,092***	***25,885***	***6.53%***	
Services												
40-0200 Computer Programming	*12,061*	11,975	*3.01%*	*11,608*	*8,933*	*10,303*	**14,500**	**14,500**	**14,500**	*2,525*	*21.09%*	*Drone software / Annual subscription increases*
40-0300 Computer Services	*2,034*	825	*3.13%*	*0*	*675*	*792*	**1,200**	**1,200**	**1,200**	*375*	*45.45%*	*Annual subscription increases*
Services Totals	*14,095*	12,800	*3.02%*	*11,608*	*9,608*	*11,095*	***15,700***	***15,700***	***15,700***	*2,900*	*22.66%*	
Traveling Expenses												
41-0500 Automobile Mileage	*1,998*	400	*166.67%*	*168*	*200*	*503*	**400**	**400**	**400**	*0*	*0.00%*	*Flat funded*
41-1000 Meals	*729*	750	*150.00%*	*305*	*390*	*302*	**850**	**850**	**850**	*100*	*13.33%*	*Increased volunteer team support for both teams*
41-1500 Lodging	*0*	825	*3.13%*	*1,073*	*505*	*272*	**900**	**900**	**900**	*75*	*9.09%*	*Increased per diem lodging rates*
Traveling Expenses Totals	*2,727*	1,975	*58.00%*	*1,546*	*1,095*	*1,077*	***2,150***	***2,150***	***2,150***	*175*	*8.86%*	

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Parts & Maintenance												
42-0500 Gas / Light Maintenance	5,883	10,000	42.86%	14,995	4,800	6,488	**15,000**	**15,000**	**15,000**	5,000	50.00%	*Increased community support/travel*
42-0600 Tires	765	600	50.00%	0	440	433	**500**	**500**	**500**	-100	-16.67%	*Slight reduction / adding capital account*
Parts & Maintenance Totals	6,648	10,600	43.24%	14,995	5,240	6,922	**15,500**	**15,500**	**15,500**	4,900	46.23%	
Utilities												
43-1500 Telephone	3,453	3,000	-48.28%	4,220	3,080	3,447	**7,500**	**7,500**	**7,500**	4,500	150.00%	*Loss of HSGP / state support*
43-2000 Internet	1,227	1,030		781	1,015	1,004	**1,100**	**1,100**	**1,100**	70	6.80%	
Utilities Totals	4,680	4,030	-40.74%	5,001	3,486	3,848	**8,600**	**8,600**	**8,600**	4,570	113.40%	
Building / Repair & Maintenance												
46-6500 Office Equipment	682	825	3.13%	744	645	715	**900**	**900**	**900**	75	9.09%	
Repair & Maintenance Totals	682	825	3.13%	744	645	715	**900**	**900**	**900**	75	9.09%	
Office Services Expense												
48-0500 Advertising	0	565	2.73%	149	553	210	**0**	**0**	**0**	-565	-100.00%	*Eliminated*
48-2000 Dues & Fees (Not State)	678	750	50.00%	950	340	429	**750**	**750**	**750**	0	0.00%	*Flat funded*
48-3500 Postage	77	210	5.00%	100	202	141	**210**	**210**	**210**	0	0.00%	*Flat funded*
48-4000 Printing (Services)	516	500	233.33%	692	370	366	**600**	**600**	**600**	100	20.00%	*Increased cost*
Office Services Expense Totals	1,271	2,025	44.64%	1,891	1,465	1,146	**1,560**	**1,560**	**1,560**	(465)	-22.96%	
Registration & Training												
49-4000 Training Education	1,890	7,500	354.55%	5,832	2,010	1,567	**8,500**	**8,500**	**8,500**	1,000	13.33%	*Continued community demand*
Reg & Training Totals	1,890	7,500	354.55%	5,832	2,010	1,567	**8,500**	**8,500**	**8,500**	1,000	13.33%	
Division 4 - Serv & Utilities Totals	**53,053**	**39,755**	**-33.53%**	**65,018**	**38,192**	**44,357**	**52,910**	**52,910**	**52,910**	**13,155**	**33.09%**	
Food & Groceries												
51-0500 Food-Meetings	1,086	1,000	100.00%	1,000	600	593	**1,000**	**1,000**	**1,000**	0	0.00%	
Food -Meetings Totals	1,086	1,000	100.00%	1,000	600	593	**1,000**	**1,000**	**1,000**	0	0.00%	
Supplies												
53-2400 Equipment (Supplies)	4,233	5,000	233.33%	3,330	1,480	2,222	**5,000**	**5,000**	**5,000**	0	0.00%	*Flat funded*
53-3500 Office Supplies	3,377	2,500	0.00%	1,595	1,690	1,900	**2,500**	**2,500**	**2,500**	0	0.00%	*Flat funded*
53-7500 Radios-Base Supplies	1,330	2,000	0.00%	2,667	875	2,199	**2,000**	**2,000**	**2,000**	0	0.00%	*Flat funded*
Supplies Totals	8,939	9,500	58.33%	7,592	4,045	6,321	**9,500**	**9,500**	**9,500**	0	0.00%	

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Uniforms & Clothing												
54-0500 Clothing Uniforms	675	1,000	11.11%	1,139	470	438	1,500	1,500	1,500	500	50.00%	Established two volunteer teams in 2024
Supplies Totals	675	1,000	11.11%	1,139	470	438	1,500	1,500	1,500	500	50.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	130	155	3.33%	225	161	163	200	200	200	45	29.03%	
Supplies Totals	130	155	3.33%	225	161	163	200	200	200	45	29.03%	
Division 5 - Supplies & Materials Totals	**10,831**	**11,655**	**54.37%**	**9,956**	**5,276**	**7,516**	**12,200**	**12,200**	**12,200**	**545**	**4.68%**	
Capital Equipment												
73-1000 Communications	1,000	5,000		5,000	3,000	3,000	8,000	8,000	8,000	3,000	60.00%	G 3-996-40 / $1,000 / 24 Beg Balance
73-4500 Motor Vehicles	6,000	12,000	100.00%	12,000	4,200	4,200	20,000	20,000	20,000	8,000	66.67%	G 3-996-31 / $26,019 / 24 Beg Balance
73-5000 Office Equipment	500	550	10.00%	550	510	510	2,000	2,000	2,000	1,450	263.64%	G 3-996-19 / $4,877 / 24 Beg Balance
73-XXXX Generators							5,000	5,000	5,000	5,000	0.00%	New Account
73-XXXX UAS / Drones							4,000	4,000	4,000	4,000	0.00%	New Account
73-XXXX Tires (Vehicles & Trailers)							1,500	1,500	1,500	1,500	0.00%	New Account
73-XXXX Trailer Replacement							15,000	15,000	15,000	15,000	0.00%	New Account
Division 7 - Bldg & Equip Totals	**7,500**	**17,550**	**134.00%**	**17,550**	**5,910**	**5,910**	**55,500**	**55,500**	**55,500**	**37,950**	**216.24%**	**G 3-996-20 / Soft Match / $36,205**
Department Totals	**425,318**	**465,167**	**14.80%**	**452,381**	**328,217**	**320,666**	**542,702**	**542,702**	**542,702**	**77,535**	**16.67%**	
Difference from Prior Year	104,482	59,979		27,063			77,535	77,535	77,535			

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

EMA VEHICLES / (G 3-996-31)	2024 / Yr 1	2025 / Yr 2	2026 / Yr3	2027 / Yr 4	2028 / Yr 5	10 Yrs / (2029-2033)	11 Yrs / (2033-2038)
Beginning Balance	$ 26,019	$ 38,019	$ 3,019	$ 23,019	$ 43,019	$ 8,019	$ (12,981)
ARPA Funding / (2024 - 2026)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-4500)	*$ 12,000*	*$ 20,000*	*$ 20,000*	*$ 20,000*	*$ 20,000*	*$ 100,000*	*$ 100,000*
Total Funding Available	$ 38,019	$ 58,019	$ 23,019	$ 43,019	$ 63,019	$ 108,019	$ 87,019
Annual Projected Expenditures							
2016 Explorer / Annual Rotation (5 years)	$ -	$ 55,000	$ -	$ -	$ -	$ 60,500	$ 84,700
2023 Tahoe / Annual Rotation (5 years)	$ -	$ -	$ -	$ -	$ 55,000	$ 60,500	$ 84,700
Total / Annual Projected Expenditures	$ -	$ 55,000	$ -	$ -	$ 55,000	$ 121,000	$ 169,400
Annual Carry Forward Balance	*$ 38,019*	*$ 3,019*	*$ 23,019*	*$ 43,019*	*$ 8,019*	*$ (12,981)*	*$ (82,381)*

COMMUNICATIONS / (G 3-996-40)	2024 / Yr 1	2025 / Yr 2	2026 / Yr3	2027 / Yr 4	2028 / Yr 5	10 Yrs / (2029-2033)	11 Yrs / (2033-2038)
Beginning Balance	$ 1,000	$ 6,000	$ 2,000	$ 5,000	$ 13,000	$ 8,200	$ (1,380)
ARPA Funding / (2024 - 2026)	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-1000)	$ 5,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 40,000	$ 40,000
Total Funding Available	$ 18,000	$ 14,000	$ 10,000	$ 13,000	$ 21,000	$ 48,200	$ 38,620
Annual Projected Expenditures							
Radios x40 (10 years)	$ -	$ -	$ -	$ -	$ 10,000	$ 40,000	$ 14,000
Repeaters x2 (10 years)	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ 33,600
Cell Phones & MiFi x4 (5 years)	$ -	$ -	$ 5,000	$ -	$ -	$ 5,500	$ 7,700
Cabling Accessories (10 years)	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ -
GPS w/InReach x6 (5 years)	$ -	$ -	$ -	$ -	$ 2,800	$ 3,080	$ 4,312
Total / Annual Projected Expenditures	$ 12,000	$ 12,000	$ 5,000	$ -	$ 12,800	$ 49,580	$ 59,612
Annual Carry Forward Balance	*$ 6,000*	*$ 2,000*	*$ 5,000*	*$ 13,000*	*$ 8,200*	*$ (1,380)*	*$ (20,992)*

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

OFFICE EQUIPMENT / (G 3-996-19)	**2024 / Yr 1**	**2025 / Yr 2**	**2026 / Yr3**	**2027 / Yr 4**	**2028 / Yr 5**	**10 Yrs / (2029-2033)**	**11 Yrs / (2033-2038)**
Beginning Balance	$ 5,387	$ 5,937	$ 7,937	$ 9,937	$ 11,937	$ 13,937	$ (2,863)
ARPA Funding / (2024 - 2026)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-5000)	$ 550	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000	$ 10,000
Total Funding Available	$ 5,937	$ 7,937	$ 9,937	$ 11,937	$ 13,937	$ 23,937	$ 7,137
Annual Projected Expenditures							
Conference /Training Room (Virtual Meeting Equip., Projectors, Screens, Monitors, Tables, Chairs)	$ -	$ -	$ -	$ -	$ -	$ 18,000	$ -
Kitchen Appliances (Refrigerator, Microwave, T. Oven, Table & Chairs)	$ -	$ -	$ -	$ -	$ -	$ 800	$ -
Work Stations (Desks, Chairs, Monitors, Keyboards, UPS-battery back-up, printers, Filing Cabinets)	$ -	$ -	$ -	$ -	$ -	$ 8,000	$ -
Total / Annual Projected Expenditures	$ -	$ -	$ -	$ -	$ -	$ 26,800	$ -
Annual Carry Forward Balance	$ 5,937	$ 7,937	$ 9,937	$ 11,937	$ 13,937	$ (2,863)	$ 7,137

GENERATORS / (NEW)	**2024 / Yr 1**	**2025 / Yr 2**	**2026 / Yr3**	**2027 / Yr 4**	**2028 / Yr 5**	**10 Yrs / (2029-2033)**	**11 Yrs / (2033-2038)**
Beginning Balance	$ -	$ -	$ 2,000	$ 4,000	$ 6,000	$ 8,000	$ 3,000
ARPA Funding / (2024 - 2026)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-XXXX)	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000	$ 10,000
Total Funding Available	$ -	$ 2,000	$ 4,000	$ 6,000	$ 8,000	$ 18,000	$ 13,000
Annual Projected Expenditures							
Portable Generators x7 (10 years)	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -
Total / Annual Projected Expenditures	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -
Annual Carry Forward Balance	$ -	$ 2,000	$ 4,000	$ 6,000	$ 8,000	$ 3,000	$ 13,000

UAS / (NEW)	**2024 / Yr 1**	**2025 / Yr 2**	**2026 / Yr3**	**2027 / Yr 4**	**2028 / Yr 5**	**10 Yrs / (2029-2033)**	**11 Yrs / (2033-2038)**
Beginning Balance	$ -	$ -	$ 4,000	$ 7,750	$ 11,750	$ 15,500	$ 15,700
ARPA Funding / (2024 - 2026)	$ 17,500	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-XXXX)	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 20,000	$ 20,000
Total Funding Available	$ 17,500	$ 4,000	$ 8,000	$ 11,750	$ 15,750	$ 35,500	$ 35,700
Annual Projected Expenditures							
Drones x2 (7 years)	$ 17,500	$ -	$ -	$ -	$ -	$ 19,250	$ 26,950
Drone Accessories	$ -	$ -	$ 250	$ -	$ 250	$ 550	$ 770
Total / Annual Projected Expenditures	$ 17,500	$ -	$ 250	$ -	$ 250	$ 19,800	$ 27,720
Annual Carry Forward Balance	$ -	$ 4,000	$ 7,750	$ 11,750	$ 15,500	$ 15,700	$ 7,980

Penobscot County Commissioners

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TIRES / (NEW)	**2024 / Yr 1**	**2025 / Yr 2**	**2026 / Yr3**	**2027 / Yr 4**	**2028 / Yr 5**	**10 Yrs / (2029-2033)**	**11 Yrs / (2033-2038)**
Beginning Balance	$ -	$ -	$ 300	$ 1,000	$ 2,500	$ 200	$ 1,320
ARPA Funding / (2024 - 2026)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-XXXX)	$ -	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 7,500	$ 7,500
Total Funding Available	$ -	$ 1,500	$ 1,800	$ 2,500	$ 4,000	$ 7,700	$ 8,820
Annual Projected Expenditures							
Vehicles x8 (2 years)	$ -	$ 1,200	$ -	$ -	$ 1,200	$ 2,640	$ 3,360
Trailers x16 (5 years)	$ -	$ -	$ -	$ -	$ 1,800	$ 1,980	$ 2,520
Light Towers x4 (5 years)	$ -	$ -	$ 800	$ -	$ -	$ 880	$ 1,120
Message Boards x4 (5 years)	$ -	$ -	$ -	$ -	$ 800	$ 880	$ 1,120
Total / Annual Projected Expenditures	$ -	$ 1,200	$ 800	$ -	$ 3,800	$ 6,380	$ 8,120
Annual Carry Forward Balance	$ -	$ 300	$ 1,000	$ 2,500	$ 200	$ 1,320	$ 700

DISASTER TRAILERS / (NEW)	**2024 / Yr 1**	**2025 / Yr 2**	**2026 / Yr3**	**2027 / Yr 4**	**2028 / Yr 5**	**10 Yrs / (2029-2033)**	**11 Yrs / (2033-2038)**
Beginning Balance	$ -	$ -	$ 15,000	$ 25,000	$ 10,000	$ 20,000	$ 36,000
ARPA Funding / (2024 - 2026)	$ 140,995	$ -	$ -	$ -	$ -	$ -	$ -
Budget Appropriation / (E 003-7-73-XXXX)	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000	$ 75,000
Total Funding Available	$ 140,995	$ 15,000	$ 30,000	$ 40,000	$ 25,000	$ 95,000	$ 111,000
Annual Projected Expenditures							
Enclosed Trailers x4 (10 years)	$ 7,595	$ -	$ -	$ -	$ -	$ 48,000	$ -
Trailer Equipment	$ 44,900	$ -	$ 5,000	$ -	$ 5,000	$ 11,000	$ 15,400
Light Towers x2 (10 years)	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ 42,000
Message Boards x2 (10 years)	$ 34,500	$ -	$ -	$ -	$ -	$ -	$ 48,300
Towable Communication Tower (15 years)	$ 54,000	$ -	$ -	$ -	$ -	$ -	$ 75,600
Total / Annual Projected Expenditures	$ 140,995	$ -	$ 5,000	$ 30,000	$ 5,000	$ 59,000	$ 181,300
Annual Carry Forward Balance	$ -	$ 15,000	$ 25,000	$ 10,000	$ 20,000	$ 36,000	$ (70,300)

2025 - Revenues **Dept: 04 - RCC Dispatch (Regional Communications)**	*2023* *Actuals*	2024 Budget	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	***2025 - Budgetary*** **Notes / Comments**
06 Transcripts	*332*	450	*607*	*430*	*420*	**600**	**600**	**600**	*150*	*33.33%*	
07 Other PRCC	*209,236*	218,850	*224,748*	*204,743*	*205,784*	**225,793**	**225,793**	**225,793**	*6,943*	*3.17%*	Aroostook $209,030
Department Totals	***209,568***	**219,300**	***225,354***	***205,173***	***206,204***	**226,393**	**226,393**	**226,393**	***7,093***	***3.23%***	
Difference from Prior Year	*6,205*	*16,500*	*15,787*			**7,093**	**7,093**	**7,093**			

2025 - Expenditures Dept: 04 - RCC Dispatch (Regional Communications)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Head	86,437	87,275	10.29%	91,677	77,792	81,360	93,256	93,256	93,256	5,981	6.85%	COLA & Step
31-00XX CAD & Trg Coordinator							75,993	75,993	75,993	75,993	0.00%	Updated Personnel Request / Under QA Line in Prior Years
31-0009 QA (Quality Assurance)	94,687	128,759	15.84%	60,406	110,235	89,614	64,771	64,771	64,771	-63,988	-49.70%	COLA & Step / See above request
31-0010 Deputy to County Officer	74,788	81,979	14.20%	85,403	69,278	69,264	85,252	85,252	85,252	3,273	3.99%	COLA
31-0011 Assist to Dept. Head	59,207	58,578	9.60%	60,015	52,641	54,143	60,937	60,937	60,937	2,360	4.03%	COLA
31-0012 Dispatch Supervisors	180,383	327,651	22.99%	145,375	272,837	212,949	350,673	350,673	350,673	23,022	7.03%	Contractual
31-0017 Senior Operator / Dispatcher	140,078	276,621	28.41%	162,151	222,618	167,653	298,217	298,217	298,217	21,596	7.81%	Contractual
31-0020 Regular Employees	1,235,400	1,351,068	18.26%	1,277,675	1,163,318	1,105,137	1,397,545	1,397,545	1,397,545	46,477	3.44%	Contractual
33-0001 Overtime Payroll / FT & PT	319,252	200,000	14.29%	307,112	166,200	249,591	200,000	200,000	200,000	0	0.00%	
36-0001 Training	485	15,000	-40.00%	0	19,000	5,912	15,000	15,000	15,000	0	0.00%	
36-1000 Training Overtime	99	10,000	-33.33%	0	14,600	2,589	10,000	10,000	10,000	0	0.00%	
Payroll Services Totals	*2,190,817*	2,536,931	*17.73%*	*2,189,815*	*2,168,519*	*2,038,213*	***2,651,644***	***2,651,644***	***2,651,644***	***114,713***	***4.52%***	
Employee Benefits												
47-1900 Self Funded Risk Pool	30,097	35,000	0.00%	35,319	31,000	30,421	39,200	39,200	39,200	4,200	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	551,195	785,575	-13.06%	605,964	735,758	545,430	824,854	714,854	714,854	-70,721	-9.00%	Based on Actuals
47-2410 HRA - Hlth Reimburse	13,737	15,000	0.00%	12,052	13,400	12,128	15,000	15,000	15,000	0	0.00%	
47-2415 Hlth Insurance Stipend	11,622	15,000	400.00%	16,913	5,250	8,760	18,000	18,000	18,000	3,000	20.00%	
47-2420 Hlth Sav Account (HSA)							10,000	85,000	85,000	85,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	17,688	18,595	12.70%	16,473	16,278	17,964	18,595	18,595	18,595	0	0.00%	
47-3400 Def Compensation	23,846	38,008	16.68%	14,509	31,575	21,393	20,000	20,000	20,000	-18,008	-47.38%	Adjusted to Actuals
47-3500 ME PERS (Retire)	207,245	203,378	6.73%	179,254	180,704	156,848	200,000	200,000	200,000	-3,378	-1.66%	Adjusted to Actuals
47-3700 PD FAM MED LEAVE (PFML)							26,516	26,516	26,516	26,516	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	160,500	194,075	17.73%	175,047	167,208	151,024	202,851	202,851	202,851	8,776	4.52%	
Employee Benefits Totals	*1,015,930*	1,304,631	*-4.15%*	*1,055,530*	*1,180,123*	*942,217*	***1,375,016***	***1,340,016***	***1,340,016***	*35,385*	*2.71%*	
Division 3 - Payroll Totals	***3,206,747***	***3,841,562***	***9.26%***	***3,245,345***	***3,348,642***	***2,980,430***	***4,026,660***	***3,991,660***	***3,991,660***	***150,099***	***3.91%***	

2025 - Expenditures **Dept: 04 - RCC Dispatch (Regional Communications)**	*2023* *Actuals*	2024 Budget	*24 vs 23* *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Services												
40-0300 Computer Services	*1,527*	30,000	*1100.00%*	*8,107*	*16,250*	*4,817*	**30,000**	**30,000**	**30,000**	*0*	*0.00%*	*AWS / Amazon Services*
40-0400 Legal Assistance	*855*	3,500	*-36.36%*	*2,842*	*4,900*	*2,791*	**4,000**	**4,000**	**4,000**	*500*	*14.29%*	
40-0800 Consulting Fees	*14,550*	54,000	*2060.00%*	*58,500*	*11,750*	*16,845*	**8,000**	**8,000**	**8,000**	*-46,000*	*-85.19%*	*Nat'l Q @ $48k / 24 State to pay per Lavoie*
40-2500 Laboratory Tests	*4,738*	4,000	*14.29%*	*2,552*	*2,800*	*2,332*	**4,000**	**4,000**	**4,000**	*0*	*0.00%*	
Services Totals	*21,670*	91,500	*553.57%*	*72,001*	*25,950*	*23,895*	***46,000***	***46,000***	***46,000***	*(45,500)*	*-49.73%*	
Traveling Expenses												
41-0500 Automobile Mileage	*12,935*	8,000	*33.33%*	*7,628*	*4,900*	*7,558*	**7,000**	**7,000**	**7,000**	*-1,000*	*-12.50%*	
41-1000 Meals	*1,213*	1,500	*0.00%*	*1,035*	*1,300*	*847*	**1,500**	**1,500**	**1,500**	*0*	*0.00%*	
41-1500 Lodging	*3,528*	4,500	*28.57%*	*3,916*	*3,700*	*3,216*	**4,500**	**4,500**	**4,500**	*0*	*0.00%*	
41-2000 Other - Tolls	*56*	100	*0.00%*	*0*	*86*	*285*	**100**	**100**	**100**	*0*	*0.00%*	
Traveling Expenses Totals	*17,732*	14,100	*27.03%*	*12,578*	*9,986*	*11,905*	***13,100***	***13,100***	***13,100***	*(1,000)*	*-7.09%*	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	*20*	4,000	*0.00%*	*518*	*3,600*	*371*	**4,000**	**4,000**	**4,000**	*0*	*0.00%*	
42-0600 Tires	*0*	500	*0.00%*	*0*	*460*	*164*	**1,000**	**1,000**	**1,000**	*500*	*100.00%*	
42-0800 Parts	*0*	2,500	*0.00%*	*0*	*2,000*	*400*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	
Parts & Maintenance Totals	*20*	7,000	*0.00%*	518	*6,060*	*934*	***7,500***	***7,500***	***7,500***	*500*	*7.14%*	
Utilities												
43-0500 Electricity	*4,457*	4,500	*125.00%*	*5,508*	*2,200*	*3,937*	**9,000**	**9,000**	**9,000**	*4,500*	*100.00%*	*Increased usage / Various Tower Sites*
43-1500 Telephone	*23,886*	15,000	*0.00%*	*17,571*	*16,080*	*21,684*	**15,000**	**15,000**	**15,000**	*0*	*0.00%*	
43-2000 Internet	*1,404*	2,500		*1,113*	*2,350*	*2,104*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	
Utilities Totals	*29,746*	22,000	*12.82%*	*24,192*	*20,160*	*27,305*	***26,500***	***26,500***	***26,500***	*4,500*	*20.45%*	
Rental												
44-0500 Rental of Land	*2,400*	95,500	*6.11%*	*113,200*	*83,600*	*55,184*	**115,000**	**115,000**	**115,000**	*19,500*	*20.42%*	*Adjustments per Lease Agreements*
Rental Totals	*2,400*	95,500	*6.11%*	*113,200*	*83,600*	*55,184*	***115,000***	***115,000***	***115,000***	*19,500*	*20.42%*	
Building / Repair & Maintenance												
46-1500 Electrical	*0*	250	*0.00%*	*0*	*250*	*0*	**250**	**250**	**250**	*0*	*0.00%*	
46-3000 Equipment / Furniture	*3,930*	4,000	*0.00%*	*0*	*4,000*	*1,590*	**4,000**	**4,000**	**4,000**	*0*	*0.00%*	
46-5500 Radios - Base	*81,370*	70,000	*0.00%*	*85,000*	*66,560*	*81,902*	**70,000**	**70,000**	**70,000**	*0*	*0.00%*	24 Actuals Overspent / Major Repair Issues at Beginning of Year
46-6500 Office Equipment	*1,366*	2,000	*0.00%*	*1,310*	*1,920*	*901*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
46-7600 Software Licensing	*43,733*	35,000	*0.00%*	*57,733*	*33,188*	*41,252*	**35,000**	**35,000**	**35,000**	*0*	*0.00%*	
Repair & Maintenance Totals	*130,400*	111,250	*0.00%*	144,043	*105,918*	*125,644*	***111,250***	***111,250***	***111,250***	*0*	*0.00%*	

2025 - Expenditures Dept: 04 - RCC Dispatch (Regional Communications)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Office Services Expense												
48-2000 Dues & Fees (Not State)	225	1,500	0.00%	327	1,850	590	1,500	1,500	1,500	0	0.00%	
48-3500 Postage	453	400	0.00%	1,690	420	611	400	400	400	0	0.00%	
Office Services Expense Totals	678	1,900	0.00%	2,017	2,270	1,201	1,900	1,900	1,900	0	0.00%	
Registration & Training												
49-3400 Registration & Enrollment	2,853	3,500	0.00%	360	3,500	1,335	3,500	3,500	3,500	0	0.00%	
49-4000 Training Education	57,024	10,000	53.85%	10,323	6,800	17,061	10,000	10,000	10,000	0	0.00%	
Reg & Training Totals	59,877	13,500	35.00%	10,683	10,300	18,396	13,500	13,500	13,500	0	0.00%	
Division 4 - Serv & Utilities Totals	**262,523**	**356,750**	**34.75%**	**379,232**	**264,244**	**264,463**	**334,750**	**334,750**	**334,750**	**(22,000)**	**-6.17%**	
Food & Groceries												
51-0500 Food-Meetings	3,343	1,500	0.00%	1,847	1,500	2,253	1,500	1,500	1,500	0	0.00%	
Food -Meetings Totals	3,343	1,500	0.00%	1,847	1,500	2,253	1,500	1,500	1,500	0	0.00%	
Supplies												
53-2400 Equipment (Supplies)	0	2,000	0.00%	0	2,000	0	2,000	2,000	2,000	0	0.00%	
53-3500 Office Supplies	19,341	18,000	50.00%	14,188	11,800	19,244	18,000	18,000	18,000	0	0.00%	*Based on Actuals*
53-6000 Public Safety	4,930	3,000	-40.00%	6,387	4,600	4,277	3,000	3,000	3,000	0	0.00%	
Supplies Totals	24,271	23,000	21.05%	20,576	18,400	23,521	23,000	23,000	23,000	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing Uniforms	4,628	6,000	9.09%	1,597	5,400	3,602	6,000	6,000	6,000	0	0.00%	
Supplies Totals	4,628	6,000	9.09%	1,597	5,400	3,602	6,000	6,000	6,000	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	666	100	0.00%	211	100	216	100	100	100	0	0.00%	
55-1000 Statute & Reference Mater	0	100	0.00%	0	100	0	100	100	100	0	0.00%	
Supplies Totals	666	200	0.00%	211	200	216	200	200	200	0	0.00%	
Division 5 - Supplies & Materials Totals	**32,907**	**30,700**	**17.18%**	**24,231**	**25,500**	**29,593**	**30,700**	**30,700**	**30,700**	**0**	**0.00%**	
Capital Equipment												
73-1000 Communications Equipment	51,560	45,000	-25.00%	45,000	83,000	66,983	45,000	45,000	45,000	0	0.00%	*G 996-17 / $125,436 / 24 Beg Bal*
73-2500 Furniture & Fixtures	6,984	7,000	0.00%	7,000	6,200	29,408	7,000	7,000	7,000	0	0.00%	*G 996-25 / $1,900 / 24 Beg Bal*
73-4500 Motor Vehicles	2,500	2,500	0.00%	2,500	2,500	1,250	2,500	2,500	2,500	0	0.00%	*G 996-35 / $0 / 24 Beg Bal*
73-5000 Office Equipment	579	4,000	0.00%	3,895	4,000	1,475	4,000	4,000	4,000	0	0.00%	
73-7500 Computer Equipment	129	1,500	0.00%	1,248	1,500	2,815	1,500	1,500	1,500	0	0.00%	*G 996-22 / $13,374 / 24 Beg Bal*
Division 7 - Bldg & Equip Totals	**61,752**	**60,000**	**-20.00%**	**59,643**	**96,700**	**101,681**	**60,000**	**60,000**	**60,000**	**0**	**0.00%**	***G 996-16 / $640,337 / Disp Reserve***
Department Totals	**3,563,929**	**4,289,012**	**10.49%**	**3,708,451**	**3,735,086**	**3,376,167**	**4,452,110**	**4,417,110**	**4,417,110**	**128,099**	**2.99%**	
Difference from Prior Year	325,907	407,186		144,522			163,099	128,099	128,099			

2025 - Revenues Dept: 05 - District Attorney	2023 Actuals	2024 Budget	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
46 Deferred Disposition	6,425	6,000	5,747	8,900	7,438	6,000	6,000	6,000	0	0.00%	
07 Other DA (VOCA Grant $$)		55,000	55,000			55,000	55,000	55,000	0	0.00%	
Department Totals	**6,425**	**61,000**	**60,747**	**8,900**	**7,438**	**61,000**	**61,000**	**61,000**	**0**	**0.00%**	

2025 - Expenditures Dept: 05 - District Attorney	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0011 Assist to Dept. Head	69,175	69,829	10.71%	67,847	58,627	60,972	**70,455**	**70,455**	**70,455**	627	0.90%	COLA
31-0015 Investigator	84,182	79,584	11.96%	85,580	70,738	76,092	**86,581**	**86,581**	**86,581**	6,996	8.79%	COLA (24 Budget Correct / See Actuals)
31-0018 Victim Witness Advocate	192,645	268,876	20.22%	168,564	195,302	145,926	**337,787**	**302,406**	**302,406**	33,530	12.47%	COLA & Step / DH Requests New Position / Commission agreed to making current PT position to Full-Time
31-0020 Regular Employees	355,803	400,677	12.48%	436,770	322,517	332,040	**466,782**	**442,134**	**442,134**	41,457	10.35%	COLA & Step / DH Requests New Position / Commission reduced to half year FT addition
34-0001 Regular Part Time Payroll	22,753	24,163	15.68%	37,943	28,735	28,450	**25,449**	**25,449**	**25,449**	1,286	5.32%	
34-0002 PT Legal Internship	4,260	6,500	0.17%	6,500	5,858	5,927	**8,500**	**8,500**	**8,500**	2,000	30.77%	Increase to 2 Interns / Supplement with Criminal Forfeiture funds
Payroll Services Totals	728,817	849,628	14.60%	803,204	676,029	643,718	***995,554***	***935,525***	***935,525***	***85,897***	***10.11%***	
Employee Benefits												
47-1900 Self Funded Risk Pool	10,623	12,500	35.87%	12,684	9,920	10,758	**11,000**	**11,000**	**11,000**	-1,500	-12.00%	No Increase / Based on Actuals / See "40-0650 / Insurance (Non Risk Pool) below
47-2400 Insurance - Employee	285,940	306,750	2.39%	340,607	254,236	262,747	**380,581**	**380,581**	**380,581**	73,831	24.07%	Census Change
47-2410 HRA - Hlth Reimburse	7,249	7,500	50.00%	6,121	5,100	4,988	**6,500**	**6,500**	**6,500**	-1,000	-13.33%	
47-2420 Hlth Sav Account (HSA)							**20,000**	**20,000**	**20,000**	20,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	3,569	4,450	-90.06%	2,944	17,562	9,269	**4,450**	**4,450**	**4,450**	0	0.00%	No Increase / Based on Actuals
47-3400 Def Compensation	8,500	7,153	-54.91%	10,860	11,892	10,183	**11,222**	**11,222**	**11,222**	4,069	56.88%	Census Change
47-3500 ME PERS (Retire)	63,625	69,521	46.59%	57,315	44,314	43,349	**71,964**	**65,901**	**65,901**	-3,621	-5.21%	Census Change
47-3700 PD FAM MED LEAVE (PFML)							**9,896**	**9,295**	**9,295**	9,295	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	55,363	64,499	14.10%	66,431	50,984	48,529	**75,701**	**71,109**	**71,109**	6,609	10.25%	
Employee Benefits Totals	434,869	472,374	-1.26%	496,963	394,008	389,824	***591,313***	***580,057***	***580,057***	107,684	22.80%	
Division 3 - Payroll Totals	***1,163,687***	***1,322,002***	***8.38%***	***1,300,167***	***1,070,038***	***1,033,542***	***1,586,866***	***1,515,582***	***1,515,582***	***193,580***	***14.64%***	
Services												
40-0300 Computer Services	43,785	76,600	39.27%	34,673	59,320	39,967	**76,600**	**76,600**	**76,600**	0	0.00%	MEDATS / Updated System
40-0400 Legal Assistance	0	3,000	0.00%	0	2,000	855	**3,000**	**3,000**	**3,000**	0	0.00%	
40-0650 Insurance (Non Risk Pool)				0			**2,000**	**2,000**	**2,000**	2,000	0.00%	New Account / Requirements for DA & ADA coverage - saa
40-8000 Transcripts	2,685	1,500	0.00%	2,939	1,900	1,652	**1,500**	**1,500**	**1,500**	0	0.00%	
Services Totals	46,470	81,100	36.30%	37,612	62,820	42,474	***83,100***	***83,100***	***83,100***	2,000	2.47%	

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 05 - District Attorney	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Traveling Expenses												
41-0500 Automobile Mileage	*6,990*	10,000	*-33.33%*	*5,445*	*11,000*	*4,837*	**10,000**	**10,000**	**10,000**	*0*	*0.00%*	
41-1000 Meals	*476*	2,000	*0.00%*	*70*	*1,250*	*392*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
41-1500 Lodging	*5,076*	10,000	*0.00%*	*0*	*6,300*	*1,507*	**10,000**	**10,000**	**10,000**	*0*	*0.00%*	
41-2000 Other - Tolls	*0*	25	*0.00%*	*0*	*25*	*4*	**25**	**25**	**25**	*0*	*0.00%*	
41-2100 Parking Permits & Fees	*2,935*	4,000	*0.00%*	*2,719*	*4,000*	*2,938*	**4,000**	**4,000**	**4,000**	*0*	*0.00%*	
Traveling Expenses Totals	*15,477*	26,025	*-16.12%*	*8,234*	*22,575*	*9,678*	***26,025***	***26,025***	***26,025***	*0*	*0.00%*	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	*1,895*	2,000	*0.00%*	*1,587*	*2,000*	*1,617*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
42-0600 Tires	*150*	600	*0.00%*	*0*	*600*	*323*	**600**	**600**	**600**	*0*	*0.00%*	
42-0800 Parts	*816*	2,000	*0.00%*	*434*	*2,000*	*1,108*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
Parts & Maintenance Totals	*2,860*	4,600	*0.00%*	2,020	*4,600*	*3,048*	***4,600***	***4,600***	***4,600***	*0*	*0.00%*	
Utilities												
43-1500 Telephone	*7,516*	7,500	*10.29%*	*7,373*	*6,940*	*5,967*	**7,500**	**7,500**	**7,500**	*0*	*0.00%*	
Utilities Totals	*7,516*	7,500	*10.29%*	*7,373*	*6,940*	*5,967*	***7,500***	***7,500***	***7,500***	*0*	*0.00%*	
Rental												
44-1000 Rental of Bldgs & Offices	*9,450*	11,000	*-0.90%*	*9,450*	*11,960*	*9,450*	**11,000**	**11,000**	**11,000**	*0*	*0.00%*	
Rental Totals	*9,450*	11,000	*-0.90%*	*9,450*	*11,960*	*9,450*	***11,000***	***11,000***	***11,000***	*0*	*0.00%*	
Building / Repair & Maintenance												
46-600 Rubbish Removal	*760*	1,000	*0.00%*	*1,000*	*1,000*	*725*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
46-6500 Office Equipment	*1,314*	2,000	*0.00%*	*2,000*	*2,000*	*1,446*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
Repair & Maintenance Totals	*2,074*	3,000	*0.00%*	3,000	*3,000*	*2,171*	***3,000***	***3,000***	***3,000***	*0*	*0.00%*	
Office Services Expense												
48-2000 Dues & Fees (Not State)	*0*	5,000	*-16.67%*	*0*	*6,000*	*1,686*	**5,000**	**5,000**	**5,000**	*0*	*0.00%*	
48-3500 Postage	*4,452*	5,500	*0.00%*	*6,607*	*6,180*	*4,761*	**5,500**	**5,500**	**5,500**	*0*	*0.00%*	
48-4000 Printing Services	*1,210*	750	*0.00%*	*336*	*1,050*	*544*	**750**	**750**	**750**	*0*	*0.00%*	
Office Services Expense Totals	*5,662*	11,250	*-8.16%*	*6,943*	*13,230*	*6,990*	***11,250***	***11,250***	***11,250***	*0*	*0.00%*	

2025 - Expenditures Dept: 05 - District Attorney	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Registration & Training												
49-0500 Criminal Investigation	3,753	4,000	14.29%	4,190	3,600	3,212	4,250	4,250	4,250	250	6.25%	
49-2500 Witness Fees & Expenses	0	1,000	-50.00%	0	2,400	0	1,000	1,000	1,000	0	0.00%	
49-3400 Registrations & Enrollments	7,751	13,000	0.00%	10,100	11,700	6,878	13,000	13,000	13,000	0	0.00%	
Reg & Training Totals	11,504	18,000	-2.70%	14,290	17,700	10,091	18,250	18,250	18,250	250	1.39%	
Division 4 - Serv & Utilities Totals	101,013	162,475	10.70%	88,923	142,825	89,868	164,725	164,725	164,725	2,250	1.38%	
Supplies												
53-3500 Office Supplies	11,446	15,000	0.00%	10,445	13,500	11,331	15,000	15,000	15,000	0	0.00%	
Supplies Totals	11,446	15,000	0.00%	10,445	13,500	11,331	15,000	15,000	15,000	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	263	750	0.00%	0	1,050	495	750	750	750	0	0.00%	
55-1000 Statute & Reference Mater	8,600	8,500	0.00%	8,464	8,500	7,723	8,500	8,500	8,500	0	0.00%	
Supplies Totals	8,863	9,250	0.00%	8,464	9,550	8,218	9,250	9,250	9,250	0	0.00%	
Division 5 - Supplies & Materials Totals	20,309	24,250	0.00%	18,909	23,050	19,549	24,250	24,250	24,250	0	0.00%	
Capital Equipment												
73-2500 Furniture & Fixtures	200	2,000	0.00%	2,000	2,000	2,021	2,000	2,000	2,000	0	0.00%	
73-4500 Motor Vehicles	0	5,000	0.00%	5,000	5,000	2,000	5,000	5,000	5,000	0	0.00%	G 3-996-02 / $35,824 / 24 Beg Balance
73-5000 Office Equipment	0	4,500	0.00%	4,500	4,500	1,145	4,500	4,500	4,500	0	0.00%	G 3-996-34 / $9,975 / 24 Beg Balance
73-7500 Computer Equipment	5,000	7,500	0.00%	7,500	6,000	6,325	7,500	7,500	7,500	0	0.00%	G 3-996-30 / $24,795 / 24 Beg Balance
Division 7 - Bldg & Equip Totals	5,200	19,000	0.00%	19,000	17,500	11,491	19,000	19,000	19,000	0	0.00%	
Department Totals	1,290,209	1,527,727	8.36%	1,426,999	1,253,413	1,154,451	1,794,841	1,723,557	1,723,557	195,830	12.82%	
Difference from Prior Year	154,975	117,884		136,790			267,114	195,830	195,830			

2025 - Revenues	2023	2024	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 06 - County Commissioners	*Actuals*	Budget	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
02 Admin Fees / 5% UT Budget	*97,617*	109,000	*109,000*	*95,991*	*96,216*	**119,000**	**119,000**	**119,000**	*10,000*	*9.17%*	*Per fy25 / UT Budget / Admin 5%*
07 Other Admin Fees / UT Budget	*747,275*	27,500	*16,443*	*28,000*	*172,481*	**27,500**	**27,500**	**27,500**	*0*	*0.00%*	
Department Totals	***844,892***	**136,500**	***125,443***	***123,991***	***268,698***	**146,500**	**146,500**	**146,500**	***10,000***	***7.33%***	

2025 - Expenditures **Dept: 06 - County Commissioners**	*2023* *Actuals*	2024 Budget	24 vs 23 *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Payroll												
31-0004 County Administrator	*113,383*	117,026	*18.75%*	*116,919*	*96,323*	*100,552*	**121,118**	**121,118**	**121,118**	*4,092*	*3.50%*	*COLA*
31-0005 County Officers	*50,916*	51,247	*3.96%*	*51,207*	*48,217*	*48,354*	**53,342**	**53,342**	**53,342**	*2,094*	*4.09%*	*COLA*
31-0011 Assist to Dept. Head	*54,118*	55,942	*11.91%*	*55,605*	*44,028*	*46,391*	**38,092**	**38,092**	**38,092**	*-17,850*	*-31.91%*	*Change in Position / Reduce to Part Time*
Payroll Services Totals	*218,417*	224,215	*13.34%*	*223,731*	*188,568*	*195,297*	***212,552***	***212,552***	***212,552***	***(11,663)***	***-5.20%***	
Employee Benefits												
47-1900 Self Funded Risk Pool	*2,539*	3,000	*0.00%*	*2,979*	*3,000*	*2,740*	**3,360**	**3,360**	**3,360**	*360*	*12.00%*	*Based on Projections from Risk Pool*
47-2400 Insurance - Employee	*85,475*	100,917	*4.74%*	*123,024*	*83,999*	*88,793*	**72,448**	**72,448**	**72,448**	*-28,469*	*-28.21%*	*Census Change*
47-2410 HRA - Hlth Reimburse	*1,912*	4,000	*33.33%*	*2,940*	*3,200*	*2,406*	**0**	**0**	**0**	*-4,000*	*-100.00%*	
47-2415 Hlth Insurance Stipend	*2,750*	3,000		*0*	*1,500*	*1,938*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
47-2420 Hlth Sav Account (HSA)							**10,000**	**10,000**	**10,000**	*10,000*	*0.00%*	*New / HSA Health Plan*
47-3300 Worker's Comp	*1,645*	2,500	*-74.18%*	*1,406*	*4,831*	*3,122*	**1,750**	**1,750**	**1,750**	*-750*	*-30.00%*	*Adjust to Actuals*
47-3400 Def Compensation	*16,358*	21,005	*193.37%*	*15,383*	*9,935*	*11,029*	**15,500**	**15,500**	**15,500**	*-5,505*	*-26.21%*	*Census Change*
47-3500 ME PERS (Retire)	*1,888*	1,815	*-84.49%*	*1,599*	*7,928*	*4,094*	**1,856**	**1,856**	**1,856**	*41*	*2.27%*	
47-3700 PD FAM MED LEAVE (PFML)							**2,126**	**2,126**	**2,126**	*2,126*	*0.00%*	*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*16,551*	17,152	*13.34%*	*17,272*	*14,755*	*13,928*	**16,260**	**16,260**	**16,260**	*-892*	*-5.20%*	
Employee Benefits Totals	*129,118*	153,389	*5.05%*	*164,604*	*128,848*	*127,662*	***126,299***	***126,299***	***126,299***	*(27,090)*	*-17.66%*	
Division 3 - Payroll Totals	***347,535***	***377,605***	***9.82%***	***388,335***	***317,417***	***322,959***	***338,851***	***338,851***	***338,851***	***(38,753)***	***-10.26%***	
Services												
40-0200 Computer Programming	*2,111*	1,000	*0.00%*	*3,211*	*1,400*	*1,714*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
40-0400 Legal Assistance	*5,387*	5,000	*0.00%*	*4,926*	*8,500*	*10,534*	**5,000**	**5,000**	**5,000**	*0*	*0.00%*	
40-1600 - Aerial Photography	*0*	0	*0.00%*	*0*			**0**	**0**	**0**	*0*	*0.00%*	
Services Totals	*7,498*	6,000	*0.00%*	*8,137*	*17,100*	*18,120*	***6,000***	***6,000***	***6,000***	*0*	*0.00%*	
Traveling Expenses												
41-0500 Automobile Mileage	*8,010*	7,500	*200.00%*	*4,266*	*3,500*	*2,626*	**7,500**	**7,500**	**7,500**	*0*	*0.00%*	
41-1000 Meals	*2,308*	1,000	*0.00%*	*1,202*	*1,000*	*802*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
41-1500 Lodging	*3,427*	2,500	*0.00%*	*2,570*	*2,500*	*1,588*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	
41-2000 Other - Tolls	*230*	100	*0.00%*	*147*	*190*	*214*	**100**	**100**	**100**	*0*	*0.00%*	
41-2700 Airfare / Conference (NACO)	*1,872*	2,500	*150.00%*	*2,334*	*1,750*	*2,103*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	*NACO Conference / Training*
Traveling Expenses Totals	*15,847*	13,600	*91.55%*	*10,519*	*7,890*	*6,071*	***13,600***	***13,600***	***13,600***	*0*	*0.00%*	
Utilities												
43-1500 Telephone	*821*	1,000	*0.00%*	*688*	*1,180*	*854*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
Utilities Totals	*821*	1,000	*0.00%*	*688*	*1,180*	*854*	***1,000***	***1,000***	***1,000***	*0*	*0.00%*	

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 06 - County Commissioners	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Building / Repair & Maintenance												
46-6500 Office Equipment	*2,126*	500	*0.00%*	*2,432*	*690*	*1,912*	**500**	**500**	**500**	*0*	*0.00%*	
Repair & Maintenance Totals	*2,126*	500	*0.00%*	2,432	*690*	*1,912*	**500**	**500**	**500**	*0*	*0.00%*	
Office Services Expense												
48-0500 Advertising	*2,685*	2,000	*100.00%*	*0*	*1,500*	*1,376*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
48-2000 Dues & Fees (Not State)	*15,477*	15,000	*3.45%*	*16,000*	*14,400*	*15,493*	**15,000**	**15,000**	**15,000**	*0*	*0.00%*	
48-3500 Postage	*600*	500	*0.00%*	*356*	*560*	*376*	**500**	**500**	**500**	*0*	*0.00%*	
48-4000 Printing Services	*0*	200	*0.00%*	*0*	*410*	*154*	**200**	**200**	**200**	*0*	*0.00%*	
Office Services Expense Totals	*18,761*	17,700	*9.26%*	*16,356*	*16,870*	*17,399*	***17,700***	***17,700***	***17,700***	*0*	*0.00%*	
Registration & Training												
49-3400 Registration & Enrollment	*1,867*	2,000	*0.00%*	*2,200*	*2,100*	*1,513*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
49-4000 Training Education	*0*	3,200	*0.00%*	*0*	*1,580*	*10*	**3,200**	**3,200**	**3,200**	*0*	*0.00%*	
Reg & Training Totals	*1,867*	5,200	*0.00%*	*2,200*	*3,680*	*1,523*	***5,200***	***5,200***	***5,200***	*0*	*0.00%*	
Division 4 - Serv & Utilities Totals	***46,921***	***44,000***	***22.22%***	***40,331***	***47,410***	***45,880***	***44,000***	***44,000***	***44,000***	***0***	***0.00%***	
Food & Groceries												
51-0500 Food / Meetings	*2,650*	1,200	*0.00%*	*1,677*	*1,200*	*1,479*	**1,200**	**1,200**	**1,200**	*0*	*0.00%*	
Food & Groceries Totals	*2,650*	1,200	*0.00%*	*1,677*	*1,200*	*1,479*	***1,200***	***1,200***	***1,200***	*0*	*0.00%*	
Supplies												
53-3500 Office Supplies	*3,920*	3,500	*0.00%*	*2,703*	*3,400*	*3,199*	**3,500**	**3,500**	**3,500**	*0*	*0.00%*	
Supplies Totals	*3,920*	3,500	*0.00%*	*2,703*	*3,400*	*3,199*	***3,500***	***3,500***	***3,500***	*0*	*0.00%*	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	*538*	500	*0.00%*	*0*	*1,300*	*316*	**500**	**500**	**500**	*0*	*0.00%*	
Supplies Totals	*538*	500	*0.00%*	*0*	*1,300*	*316*	***500***	***500***	***500***	*0*	*0.00%*	
Division 5 - Supplies & Materials Totals	***7,107***	***5,200***	***0.00%***	***4,379***	***5,900***	***4,994***	***5,200***	***5,200***	***5,200***	***0***	***0.00%***	
Capital Equipment												
73-2500 Furniture & Fixtures	*1,127*	1,500	*0.00%*	*1,500*	*1,500*	*1,444*	**1,500**	**1,500**	**1,500**	*0*	*0.00%*	*G 3-996-08 / $8,679 / 24 Beg Balance*
73-5000 Office Equipment	*0*	700	*0.00%*	*700*	*700*	*140*	**700**	**700**	**700**	*0*	*0.00%*	*G 3-996-08 / $8,679 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	***1,127***	***2,200***	***0.00%***	***2,200***	***2,200***	***1,584***	***2,200***	***2,200***	***2,200***	***0***	***0.00%***	
Department Totals	***402,689***	**429,005**	***10.78%***	***435,246***	***372,927***	***375,416***	**390,251**	**390,251**	**390,251**	***(38,753)***	***-9.03%***	
Difference from Prior Year	*38,837*	*41,750*		*32,557*			***(38,753)***	***(38,753)***	***(38,753)***			

2025 - Expenditures **Dept: 07 - Treasurer / Finance**	*2023* *Actuals*	2024 Budget	24 vs 23 *% Inc / (Dec)*	*2024* *YTD TRIO (Sept)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Payroll													
31-0005 County Officers	*12,444*	13,762	*3.00%*	*9,843*	*13,124*	*13,034*	*12,221*	**14,037**	**14,037**	**14,037**	*275*	*2.00%*	*COLA*
31-0006 Department Head	*73,927*	82,215		*61,523*	*82,030*	*71,821*	*67,182*	**87,672**	**87,672**	**87,672**	*5,457*	*6.64%*	*COLA & Step*
31-0010 Deputy to County Officer	*68,412*	70,095	*22.61%*	*49,999*	*66,665*	*61,941*	*63,626*	**72,904**	**72,904**	**72,904**	*2,809*	*4.01%*	*COLA*
31-0011 Assist to Dept. Head	*61,515*	53,790	*11.37%*	*48,682*	*64,909*	*49,664*	*57,768*	**57,161**	**57,161**	**57,161**	*3,371*	*6.27%*	*COLA & Step*
34-0001 Regular PT Payroll	*16,138*	23,309	*-48.67%*	*3,706*	*4,942*	*26,796*	*24,733*	**23,309**	**23,309**	**23,309**	*0*	*0.00%*	*Change in Census*
Payroll Services Totals	*232,436*	243,171	*4.51%*	*173,752*	*231,670*	*194,528*	*198,657*	***255,083***	***255,083***	***255,083***	***11,912***	***4.90%***	
Employee Benefits													
47-1900 Self Funded Risk Pool	*2,827*	3,250	*12.07%*	*2,488*	*3,318*	*2,470*	*2,666*	**3,738**	**3,738**	**3,738**	*488*	*15.00%*	*Based on Projections from Risk Pool*
47-2400 Insurance - Employee	*49,412*	70,000	*-27.00%*	*51,784*	*62,141*	*61,874*	*49,744*	**70,000**	**70,000**	**70,000**	*0*	*0.00%*	*Census Change*
47-2410 HRA - Hlth Reimburse	*1,107*	2,000	*0.00%*	*1,100*	*1,467*	*1,400*	*1,488*	**0**	**0**	**0**	*-2,000*	*-100.00%*	
47-2415 Hlth Insurance Stipend	*4,750*	6,000		*4,589*	*6,119*	*6,000*	*5,434*	**3,000**	**3,000**	**3,000**	*-3,000*	*-50.00%*	
47-2420 Hlth Sav Account (HSA)								**6,000**	**6,000**	**6,000**	*6,000*	*0.00%*	*New / HSA Health Plan*
47-3300 Worker's Comp	*1,833*	2,500	*-41.11%*	*1,144*	*1,525*	*2,483*	*1,908*	**2,000**	**2,000**	**2,000**	*-500*	*-20.00%*	
47-3400 Def Compensation	*1,928*	10,276	*17.38%*	*4,490*	*5,986*	*6,405*	*3,777*	**6,492**	**6,492**	**6,492**	*-3,784*	*-36.82%*	
47-3500 ME PERS (Retire)	*11,175*	10,869	*51.08%*	*10,751*	*14,335*	*6,923*	*7,053*	**14,628**	**14,628**	**14,628**	*3,759*	*34.59%*	
47-3700 PD FAM MED LEAVE (PFML)								**2,547**	**2,547**	**2,547**	*2,547*	*0.00%*	*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*17,155*	18,554	*4.24%*	*14,505*	*19,340*	*15,071*	*15,080*	**19,487**	**19,487**	**19,487**	*933*	*5.03%*	
Employee Benefits Totals	*90,188*	123,450	*-11.05%*	*90,851*	*114,231*	*97,825*	*83,890*	***127,893***	***127,893***	***127,893***	*4,443*	*3.60%*	
Division 3 - Payroll Totals	***322,624***	***366,621***	***-1.30%***	***264,604***	***345,900***	***292,353***	***282,547***	***382,976***	***382,976***	***382,976***	***16,355***	***4.46%***	
Services													
40-0200 Computer Programming	*5,856*	4,000	*-71.43%*	*3,397*	*4,530*	*4,200*	*3,577*	**4,000**	**4,000**	**4,000**	*0*	*0.00%*	
40-0350 Payroll Services		23,700		*16,310*	*21,747*			**32,300**	**32,300**	**32,300**	*8,600*	*36.29%*	Add time click monthly cost previously covered with ARPA funds $900/month
40-0400 Legal Assistance	*0*	200		*245*	*327*	*200*	*1,289*	**200**	**200**	**200**	*0*	*0.00%*	
40-0500 Accounting & Auditing	*23,000*	15,000	*25.00%*	*0*	*0*	*10,500*	*8,000*	**15,000**	**15,000**	**15,000**	*0*	*0.00%*	
Services Totals	*28,856*	42,900	*63.74%*	*19,953*	*26,603*	*19,560*	*16,958*	***51,500***	***51,500***	***51,500***	*8,600*	*20.05%*	
Traveling Expenses													
41-0500 Automobile Mileage	*399*	400	*14.29%*	*0*	*0*	*330*	*80*	**400**	**400**	**400**	*0*	*0.00%*	
41-1000 Meals	*99*	550	*0.00%*	*77*	*103*	*520*	*95*	**550**	**550**	**550**	*0*	*0.00%*	
41-1500 Lodging	*258*	850	*0.00%*	*0*	*0*	*820*	*52*	**850**	**850**	**850**	*0*	*0.00%*	
Traveling Expenses Totals	*756*	1,800	*2.86%*	*77*	*103*	*1,670*	*226*	***1,800***	***1,800***	***1,800***	*0*	*0.00%*	

2025 - Expenditures **Dept: 07 - Treasurer / Finance**	*2023* *Actuals*	2024 Budget	24 vs 23 *% Inc / (Dec)*	*2024* *YTD TRIO (Sept)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Utilities													
43-1500 Telephone	*673*	750	*0.00%*	*429*	*572*	*610*	*564*	**750**	**750**	**750**	*0*	*0.00%*	
Utilities Totals	*673*	750	*0.00%*	*429*	*572*	*610*	*564*	***750***	***750***	***750***	*0*	*0.00%*	
Building / Repair & Maintenance													
46-6500 Office Equipment	*621*	1,000	*66.67%*	*560*	*747*	*480*	*651*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
Repair & Maintenance Totals	*621*	1,000	*66.67%*	560	747	*480*	*651*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
Office Services Expense													
48-2000 Dues & Fees (Not State)	*913*	100	*0.00%*	*25*	*25*	*140*	*307*	**300**	**300**	**300**	*200*	*200.00%*	*Based on Actuals*
48-3500 Postage	*2,247*	3,200	*0.00%*	*1,742*	*2,323*	*2,880*	*2,463*	**3,000**	**3,000**	**3,000**	*-200*	*-6.25%*	
48-4000 Printing Services	*1,594*	1,500	*50.00%*	*783*	*1,044*	*1,090*	*1,441*	**1,500**	**1,500**	**1,500**	*0*	*0.00%*	
Office Services Expense Totals	*4,754*	4,800	*11.63%*	*2,550*	*3,392*	*4,110*	*4,211*	***4,800***	***4,800***	***4,800***	*0*	*0.00%*	
Registration & Training													
49-3400 Registration & Enrollment	*75*	350	*0.00%*	*0*	*0*	*350*	*40*	**350**	**350**	**350**	*0*	*0.00%*	
Reg & Training Totals	*75*	350	*0.00%*	*0*	*0*	*350*	*40*	***350***	***350***	***350***	*0*	*0.00%*	
Division 4 - Serv & Utilities Totals	***35,734***	***51,600***	***51.99%***	***23,569***	***31,417***	***26,780***	***22,650***	***60,200***	***60,200***	***60,200***	***8,600***	***16.67%***	
Supplies													
53-3500 Office Supplies	*6,191*	6,500	*0.00%*	*3,608*	*4,811*	*5,360*	*6,374*	**6,500**	**6,500**	**6,500**	*0*	*0.00%*	
Supplies Totals	*6,191*	6,500	*0.00%*	*3,608*	*4,811*	*5,360*	*6,374*	***6,500***	***6,500***	***6,500***	*0*	*0.00%*	
Division 5 - Supplies & Materials Totals	***6,191***	***6,500***	***0.00%***	***3,608***	***4,811***	***5,360***	***6,374***	***6,500***	***6,500***	***6,500***	***0***	***0.00%***	
Capital Equipment													
73-2500 Furniture & Fixtures	*815*	2,000	*0.00%*	*0*	*2,000*	*1,500*	*1,304*	**500**	**500**	**500**	*-1,500*	*-75.00%*	*G 3-996-08 / $8,938 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	***815***	***2,000***	***0.00%***	***0***	***2,000***	***1,500***	***1,304***	***500***	***500***	***500***	***(1,500)***	***-75.00%***	
Department Totals	***365,364***	**426,721**	***3.10%***	***291,781***	***384,129***	***325,993***	***312,874***	**450,176**	**450,176**	**450,176**	***23,455***	***5.50%***	
Difference from Prior Year	*37,692*	*12,813*			*18,765*			***23,455***	***23,455***	***23,455***			

2025 - Expenditures Dept: 08 - County Buildings	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Head	73,512	77,458	21.11%	77,413	66,459	70,040	80,558	80,558	80,558	3,100	4.00%	COLA
31-0040 Custodians	200,815	234,721	29.04%	241,574	180,362	186,125	239,315	239,315	239,315	4,595	1.96%	Contractual / Census Change
31-0041 Maintenance Technician	78,881	98,355	84.69%	67,883	67,701	64,711	98,480	98,480	98,480	125	0.13%	COLA & Step / Census Change
Payroll Services Totals	353,208	410,534	37.25%	386,870	314,522	320,876	418,353	418,353	418,353	7,819	1.90%	
Employee Benefits												
47-1900 Self Funded Risk Pool	4,179	3,700	-24.49%	4,903	3,780	4,330	5,600	5,600	5,600	1,900	51.35%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	94,684	114,050	8.06%	140,815	98,038	90,260	148,208	148,208	148,208	34,158	29.95%	Census Change
47-2410 HRA - Hlth Reimburse	2,611	2,500	25.00%	2,752	1,960	2,019	3,000	3,000	3,000	500	20.00%	
47-2415 Hlth Insurance Stipend	3,000	3,000		4,333	3,000	2,444	3,000	3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)							8,000	8,000	8,000	8,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	500	0.00%	0	500	0	500	500	500	0	0.00%	
47-3300 Workers Comp	23,636	23,659	23.85%	23,100	20,917	20,907	26,025	26,025	26,025	2,366	10.00%	Improving WC Rates
47-3400 Def Compensation	3,068	6,835	-34.17%	7,099	10,989	5,544	7,390	7,390	7,390	555	8.11%	
47-3500 ME PERS (Retire)	22,298	27,420	140.48%	17,687	13,582	15,818	20,000	20,000	20,000	-7,420	-27.06%	Based on Actuals
47-3700 PD FAM MED LEAVE (PFML)							4,184	4,184	4,184	4,184	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	26,363	31,406	34.19%	32,065	24,696	24,403	32,004	32,004	32,004	598	1.90%	
Employee Benefits Totals	179,838	213,070	18.21%	232,754	175,661	164,748	257,910	257,910	257,910	44,840	21.04%	
Division 3 - Payroll Totals	**533,047**	**623,604**	**30.10%**	**619,624**	**490,183**	**485,624**	**676,263**	**676,263**	**676,263**	**52,659**	**8.44%**	
Services												
40-0800 Consulting Fees		1,000		490			1,000	1,000	1,000	0	0.00%	Engineering / Legal Assistance / RFPs
40-3500 Cleaning & Sanitizing	1,878	1,000		1,167	1,100	1,361	1,200	1,200	1,200	200	20.00%	Pest Management / Contract Increase
Services Totals	1,878	2,000	#DIV/0!	1,657	1,600	1,459	2,200	2,200	2,200	200	10.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	868	1,000	185.71%	534	480	376	1,000	1,000	1,000	0	0.00%	
42-0600 Tires	0	500	0.00%	0	500	99	0	0	0	-500	-100.00%	Consolidate w/ Parts
42-0800 Parts	524	1,500	0.00%	1,763	1,500	1,315	1,750	1,750	1,750	250	16.67%	
Traveling Expenses Totals	1,392	3,000	27.66%	2,297	2,480	1,790	2,750	2,750	2,750	(250)	-8.33%	

2025 - Expenditures	*2023*	2024	24 vs 23	*2024*	*5 Year*	*5 Year*	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept: 08 - County Buildings	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Utilities												
43-0500 Electricity	*337,481*	325,000	*62.50%*	*300,275*	*245,240*	*253,839*	**325,000**	**325,000**	**325,000**	*0*	*0.00%*	*Anticipated Rate Increases*
43-1000 Sewer Fees	*65,186*	60,000	*0.00%*	*60,231*	*60,000*	*62,718*	**60,000**	**60,000**	**60,000**	*0*	*0.00%*	
43-1100 Water	*28,707*	25,000	*13.64%*	*27,572*	*22,000*	*25,801*	**25,000**	**25,000**	**25,000**	*0*	*0.00%*	
43-1500 Telephone	*2,282*	3,000	*0.00%*	*2,022*	*3,000*	*2,216*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
Utilities Totals	*433,655*	413,000	*44.91%*	*390,100*	*330,240*	*344,574*	***413,000***	***413,000***	***413,000***	*0*	*0.00%*	
Building / Repair & Maintenance												
46-0500 Parking Lot & Grounds	*80,007*	65,000	*30.00%*	*50,481*	*51,300*	*55,220*	**65,000**	**65,000**	**65,000**	*0*	*0.00%*	
46-1000 Buildings & Structures	*33,633*	15,000	*50.00%*	*32,697*	*10,500*	*21,048*	**20,000**	**20,000**	**20,000**	*5,000*	*33.33%*	
46-1500 Electrical	*24,283*	5,000	*0.00%*	*31,349*	*4,600*	*13,791*	**10,000**	**10,000**	**10,000**	*5,000*	*100.00%*	
46-2000 Elevator	*5,169*	6,000	*9.09%*	*5,969*	*5,700*	*5,312*	**6,000**	**6,000**	**6,000**	*0*	*0.00%*	
46-3400 Generators	*0*	1,200	*0.00%*	*320*	*1,200*	*638*	**1,200**	**1,200**	**1,200**	*0*	*0.00%*	
46-3500 Heating	*36,696*	32,500	*32.65%*	*69,192*	*27,200*	*40,627*	**32,500**	**32,500**	**32,500**	*0*	*0.00%*	
46-4500 Plumbing	*7,743*	2,500	*0.00%*	*3,140*	*2,250*	*4,043*	**4,000**	**4,000**	**4,000**	*1,500*	*60.00%*	
46-6000 Rubbish Removal	*26,991*	25,000	*47.06%*	*22,375*	*16,600*	*20,652*	**25,000**	**25,000**	**25,000**	*0*	*0.00%*	
Repair & Maintenance Totals	*214,521*	152,200	*31.55%*	215,523	*119,350*	*161,329*	**163,700**	**163,700**	**163,700**	*11,500*	*7.56%*	
Office Services Expense												
48-0500 Advertising	*0*	500	*0.00%*	*0*	*480*	*500*	**500**	**500**	**500**	*0*	*0.00%*	
48-2000 Dues & Fees (Not State)	*110*	100	*0.00%*	*60*	*100*	*97*	**100**	**100**	**100**	*0*	*0.00%*	
Office Services Expense Totals	*110*	600	*0.00%*	*60*	*580*	*597*	***600***	***600***	***600***	*0*	*0.00%*	
Registration & Training												
49-3300 Fees / State Agencies	*385*	500	*11.11%*	*480*	*470*	*270*	**500**	**500**	**500**	*0*	*0.00%*	
Reg & Training Totals	*385*	500	*2.65%*	*480*	*470*	*270*	***500***	***500***	***500***	*0*	*0.00%*	
Division 4 - Serv & Utilities Totals	***651,942***	***571,300***	***41.38%***	***610,116***	***453,760***	***510,019***	***582,750***	***582,750***	***582,750***	***11,450***	***2.00%***	

2025 - Expenditures **Dept: 08 - County Buildings**	*2023* *Actuals*	2024 Budget	24 vs 23 *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
Heating Fuel												
52-0500 Fuel Oil (Heating)	*104,621*	160,000	*23.08%*	*71,652*	*144,000*	*107,181*	**150,000**	**150,000**	**150,000**	*-10,000*	*-6.25%*	
Heating Fuel Totals	*104,621*	160,000	*23.08%*	*71,652*	*144,000*	*107,181*	***150,000***	***150,000***	***150,000***	*(10,000)*	*-6.25%*	
Supplies												
53-1500 Cleaning & Disinfecting	*4,472*	15,000	*400.00%*	*15,645*	*5,400*	*6,444*	**20,000**	**20,000**	**20,000**	*5,000*	*33.33%*	
53-2500 Maintenance	*30,104*	10,000	*-16.67%*	*16,408*	*12,200*	*18,099*	**10,000**	**10,000**	**10,000**	*0*	*0.00%*	
53-3500 Office	*1,239*	1,500	*100.00%*	*1,313*	*1,150*	*2,305*	**1,500**	**1,500**	**1,500**	*0*	*0.00%*	
Supplies Totals	*35,814*	26,500	*68.25%*	33,365	*18,750*	*26,848*	**31,500**	**31,500**	**31,500**	*5,000*	*18.87%*	
Uniforms & Clothing												
54-0500 Clothing - Uniforms	*2,045*	1,750	*250.00%*	*1,843*	*1,450*	*1,401*	**1,750**	**1,750**	**1,750**	*0*	*0.00%*	
Uniforms & Clothing Totals	*2,045*	1,750	*250.00%*	1,843	*1,450*	*1,401*	**1,750**	**1,750**	**1,750**	*0*	*0.00%*	
Reading & Reference												
55-0500 Periodicals & Subscriptions	*588*	338	*-32.40%*	*0*	*468*	*324*	**500**	**500**	**500**	*162*	*47.93%*	
Periodicals & Subscriptions Totals	*588*	338	*-32.40%*	0	*468*	*324*	**500**	**500**	**500**	*162*	*47.93%*	
Division 5 - Supplies & Materials Totals	***143,067***	***188,588***	***28.51%***	***106,860***	***164,668***	***135,754***	***183,750***	***183,750***	***183,750***	***(4,838)***	***-2.57%***	
Capital Equipment												
73-7500 Maintenance Equipment		3,500		*3,500*	*3,500*	*3,500*	**3,500**	**3,500**	**3,500**	*0*		*Established in 2024 budget*
Division 7 - Bldg & Equip Totals		***3,500***		***3,500***			***3,500***	***3,500***	***3,500***	***0***		
Department Totals	***1,328,056***	**1,386,992**	***14.65%***	***1,340,101***	***1,109,311***	***1,132,097***	**1,446,263**	**1,446,263**	**1,446,263**	***59,271***	***4.27%***	
Difference from Prior Year	*149,386*	*177,212*		*12,044*			***59,271***	***59,271***	***59,271***			

2025 - Revenues Dept: 10 - Deeds, Registry of	*2023* *Actuals*	2024 Budget	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
22 Fees - Registry of Deeds	*1,161,253*	1,100,000	*1,149,445*	*1,099,000*	*1,391,943*	**1,100,000**	**1,100,000**	**1,100,000**	*0*	*0.00%*	
Department Totals	***1,161,253***	**1,100,000**	***1,149,445***	***1,099,000***	***1,391,943***	**1,100,000**	**1,100,000**	**1,100,000**	***0***	***0.00%***	

2025 - Expenditures Dept: 10 - Deeds, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	61,270	64,153	20.22%	64,092	54,033	55,749	66,713	66,713	66,713	2,560	3.99%	COLA
31-0010 Deputy to County Officer	52,009	55,867	11.70%	55,450	48,144	48,792	58,926	58,926	58,926	3,059	5.48%	COLA & Step
31-0020 Regular Employees	84,792	88,101	4.97%	87,998	100,945	88,151	90,744	90,744	90,744	2,643	3.00%	Contractual
34-0001 Regular PT Payroll	437	19,521	-3.74%	0	7,960	87	20,103	20,103	20,103	582	2.98%	20 hours / week
Payroll Services Totals	198,508	227,642	9.66%	207,540	211,082	192,779	236,486	236,486	236,486	8,844	3.88%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,023	3,450	11.29%	3,548	3,090	3,123	3,864	3,864	3,864	414	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	74,100	93,635	12.00%	93,688	84,564	74,151	98,317	98,317	98,317	4,682	5.00%	
47-2410 HRA - Hlth Reimburse	1,719	2,500	25.00%	2,257	2,100	1,746	2,500	2,500	2,500	0	0.00%	
47-2420 Hlth Sav Account (HSA)							6,000	6,000	6,000	6,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	1,635	1,850	-59.53%	1,427	2,784	2,130	1,850	1,850	1,850	0	0.00%	Improving WC Rates
47-3400 Def Compensation	11,069	12,305	1.75%	11,773	8,287	9,362	12,826	12,826	12,826	520	4.23%	
47-3500 ME PERS (Retire)	3,904	4,537	6.13%	3,994	4,147	4,707	4,583	4,583	4,583	45	1.00%	
47-3700 PD FAM MED LEAVE (PFML)							2,365	2,365	2,365	2,365	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	14,416	17,415	9.66%	16,835	16,435	13,957	18,091	18,091	18,091	677	3.88%	
Employee Benefits Totals	109,867	135,692	8.10%	133,521	121,408	109,174	150,395	150,395	150,395	14,703	10.84%	
Division 3 - Payroll Totals	**308,375**	**363,334**	**9.07%**	**341,061**	**332,489**	**301,954**	**386,881**	**386,881**	**386,881**	**23,547**	**6.48%**	
Services												
40-0300 Computer Services	17,605	20,000	0.00%	20,271	32,000	19,703	25,000	25,000	25,000	5,000	25.00%	New Contract / Increased Rates
40-0400 Legal Assistance	0	1,000	0.00%	0	750	171	1,000	1,000	1,000	0	0.00%	
Services Totals	17,605	21,000	0.00%	20,271	32,600	19,839	26,000	26,000	26,000	5,000	23.81%	
Traveling Expenses												
41-0500 Automobile Mileage	347	1,000	0.00%	241	1,000	204	1,000	1,000	1,000	0	0.00%	
41-1000 Meals	185	500	0.00%	252	500	95	500	500	500	0	0.00%	
41-1500 Lodging	364	1,600	0.00%	637	1,600	200	1,600	1,600	1,600	0	0.00%	
41-2700 Airline, Bus, Etc	4	1,000	0.00%	0	1,000	1	1,000	1,000	1,000	0	0.00%	
Traveling Expenses Totals	900	4,100	0.00%	1,130	4,100	501	4,100	4,100	4,100	0	0.00%	
Utilities												
43-1500 Telephone	1,114	1,500	0.00%	1,012	1,500	989	1,500	1,500	1,500	0	0.00%	
43-2000 Internet	1,442	2,000	0.00%	1,440	2,000	1,329	2,000	2,000	2,000	0	0.00%	
Utilities Totals	2,556	3,500	0.00%	2,452	3,500	2,318	3,500	3,500	3,500	0	0.00%	

2025 - Expenditures Dept: 10 - Deeds, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Rental												
44-1100 Rental of Storage Space	1,334	1,000	0.00%	2,369	1,000	933	1,000	1,000	1,000	0	0.00%	
Rental Totals	1,334	1,000	0.00%	2,369	1,000	933	1,000	1,000	1,000	0	0.00%	
Building / Repair & Maintenance												
46-6500 Office Equipment	2,413	2,500	0.00%	2,562	2,500	2,350	3,000	3,000	3,000	500	20.00%	
Repair & Maintenance Totals	2,413	2,500	0.00%	2,562	2,500	2,350	3,000	3,000	3,000	500	20.00%	
Office Services Expense												
48-0500 Advertising	0	250	0.00%	0	250	0	250	250	250	0	0.00%	
48-2000 Dues & Fees (Not State)	380	500	0.00%	573	500	419	500	500	500	0	0.00%	
48-2500 Microfilming	5,922	5,500	0.00%	0	5,500	3,908	5,500	5,500	5,500	0	0.00%	
48-3500 Postage	4,374	5,000	0.00%	4,023	5,000	4,423	5,500	5,500	5,500	500	10.00%	
48-4000 Printing Services	328	1,000	0.00%	0	1,000	140	1,000	1,000	1,000	0	0.00%	
Office Services Expense Totals	11,003	12,250	0.00%	4,596	12,250	8,890	12,750	12,750	12,750	500	4.08%	
Registration & Training												
49-3400 Registration & Enrollment	75	600	0.00%	100	600	36	600	600	600	0	0.00%	
Reg & Training Totals	75	600	0.00%	100	600	36	600	600	600	0	0.00%	
Division 4 - Serv & Utilities Totals	35,886	44,950	0.00%	33,480	56,550	34,868	50,950	50,950	50,950	6,000	13.35%	
Supplies												
53-2400 Equipment	0	1,000	0.00%	0	1,400	116	1,000	1,000	1,000	0	0.00%	
53-3000 Medical - Med Lab	0	25	0.00%	0	25	7	25	25	25	0	0.00%	
53-3500 Office Supplies	2,195	5,500	0.00%	1,896	5,500	2,785	5,500	5,500	5,500	0	0.00%	
53-4500 Printing & Reproduction	0	4,000	0.00%	227	4,000	530	2,000	2,000	2,000	-2,000	-50.00%	*Based on Actuals*
Supplies Totals	2,195	10,525	0.00%	2,123	10,925	3,439	8,525	8,525	8,525	(2,000)	-19.00%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	72	250	0.00%	0	250	14	250	250	250	0	0.00%	
Supplies Totals	72	250	0.00%	0	250	14	250	250	250	0	0.00%	
Division 5 - Supplies & Materials Totals	2,267	10,775	0.00%	2,123	11,175	3,453	8,775	8,775	8,775	(2,000)	-18.56%	
Capital Equipment												
73-2500 Furniture & Fixtures	136	2,000	0.00%	0	2,000	242	2,000	2,000	2,000	0	0.00%	
73-7500 Computer Equipment	20,000	20,000	0.00%	0	16,000	5,999	5,000	5,000	5,000	-15,000	-75.00%	*G 3-996-12 / $61,469 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	20,136	22,000	0.00%	0	18,000	6,242	7,000	7,000	7,000	(15,000)	-68.18%	
Department Totals	366,664	441,059	7.36%	376,664	418,214	346,516	453,606	453,606	453,606	12,547	2.84%	
Difference from Prior Year	10,567	30,220		10,000			12,547	12,547	12,547			

2025 - Revenues	2023	2024	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 11 - Probate, Registry of	*Actuals*	Budget	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
24 Fees - Registry of Probate	*317,015*	275,000	*256,834*	*223,000*	*279,601*	**275,000**	**275,000**	**275,000**	*0*	*0.00%*	
07 Other - (Surcharge Transfer)		11,520	*11,520*			**12,600**	**12,600**	**12,600**	*1,080*		Covers half of PT person
Department Totals	***317,015***	**286,520**	***268,354***	***225,304***	***281,905***	**287,600**	**287,600**	**287,600**	***1,080***	***0.38%***	

2025 - Expenditures Dept: 11 - Probate, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	107,446	109,007	6.78%	110,560	100,344	100,562	115,082	115,082	115,082	6,075	5.57%	
31-0010 Deputy to County Officer	54,935	56,670	10.91%	56,684	49,991	51,510	58,947	58,947	58,947	2,278	4.02%	
31-0020 Regular Employees	102,028	121,924	13.59%	122,181	107,465	100,276	129,249	129,249	129,249	7,325	6.01%	
34-0001 Regular PT Payroll	7,114	23,036		17,156	16,885	12,135	25,025	25,025	25,025	1,989	8.63%	25 hours / week / half funded by Surch
Payroll Services Totals	271,523	310,637	14.52%	306,582	264,554	257,202	328,303	328,303	328,303	17,666	5.69%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,581	4,500	0.00%	4,203	3,980	3,715	4,500	4,500	4,500	0	0.00%	
47-2400 Insurance - Employee	95,391	113,710	0.00%	111,979	99,323	90,002	119,396	119,396	119,396	5,686	5.00%	
47-2410 HRA - Hlth Reimburse	2,174	2,500	0.00%	1,419	2,190	2,114	2,000	2,000	2,000	-500	-20.00%	
47-2415 Hlth Insurance Stipend	2,000	3,000		4,667			3,000	3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)							10,000	10,000	10,000	10,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	2,137	4,000	-50.76%	1,948	4,533	3,778	2,200	2,200	2,200	-1,800	-45.00%	
47-3400 Def Compensation	4,063	7,019	61.05%	4,247	4,882	3,915	7,317	7,317	7,317	299	4.26%	
47-3500 ME PERS (Retire)	10,576	14,018	-10.93%	8,085	11,426	8,767	14,453	14,453	14,453	436	3.11%	
47-3700 PD FAM MED LEAVE (PFML)							3,283	3,283	3,283	3,283	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	20,075	23,764	14.52%	25,487	20,239	19,285	25,115	25,115	25,115	1,351	5.69%	
Employee Benefits Totals	139,998	172,510	1.67%	162,035	145,220	131,344	191,265	191,265	191,265	18,754	10.87%	
Division 3 - Payroll Totals	**411,521**	**483,147**	**9.58%**	**468,616**	**409,774**	**388,546**	**519,568**	**519,568**	**519,568**	**36,421**	**7.54%**	
Services												
40-0200 Computer Programming	4,285	1,000	0.00%	1,000	1,800	1,335	1,000	1,000	1,000	0	0.00%	
40-7100 Judge's Services	450	1,000	0.00%	367	1,000	1,308	1,000	1,000	1,000	0	0.00%	
40-8200 Court Appointed Officer	39,591	70,000	0.00%	49,224	66,000	59,308	70,000	70,000	70,000	0	0.00%	
40-8700 Deputy's Services	185	500	0.00%	380	500	615	500	500	500	0	0.00%	
Services Totals	44,511	72,500	0.00%	50,971	69,300	62,566	72,500	72,500	72,500	0	0.00%	
Traveling Expenses												
41-0500 Automobile Mileage	140	300	0.00%	287	420	156	300	300	300	0	0.00%	
41-1000 Meals	0	500	0.00%	0	500	15	500	500	500	0	0.00%	
41-1500 Lodging	0	750	0.00%	0	800	0	750	750	750	0	0.00%	
41-2700 Airline, Bus, Etc	0	700	0.00%	0	700	0	700	700	700	0	0.00%	
Traveling Expenses Totals	140	2,250	0.00%	287	2,420	172	2,250	2,250	2,250	0	0.00%	

2025 - Expenditures Dept: 11 - Probate, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Utilities												
43-1500 Telephone	541	600	0.00%	491	600	480	600	600	600	0	0.00%	
Utilities Totals	541	600	0.00%	491	600	480	600	600	600	0	0.00%	
Building / Repair & Maintenance												
46-6500 Office Equipment	25	1,000	0.00%	0	1,000	787	1,000	1,000	1,000	0	0.00%	
Repair & Maintenance Totals	25	1,000	0.00%	0	1,000	787	1,000	1,000	1,000	0	0.00%	
Office Services Expense												
48-0500 Advertising	43,306	40,000	14.29%	42,527	45,000	45,594	40,000	40,000	40,000	0	0.00%	
48-2000 Dues & Fees (Not State)	351	550	0.00%	200	550	963	550	550	550	0	0.00%	
48-3500 Postage	5,575	5,500	0.00%	5,926	5,500	5,575	5,500	5,500	5,500	0	0.00%	
Office Services Expense Totals	49,232	46,050	12.18%	48,652	51,050	52,132	46,050	46,050	46,050	0	0.00%	
Registration & Training												
49-2500 Witness Fees & Expenses	0	0	-100.00%	0	220	0	0	0	0	0	#DIV/0!	
49-3400 Registrations & Enrollments	0	500	0.00%	0	500	0	500	500	500	0	0.00%	
Reg & Training Totals	0	500	-28.57%	0	720	0	500	500	500	0	0.00%	
Division 4 - Serv & Utilities Totals	94,448	122,900	4.06%	100,401	125,090	116,136	122,900	122,900	122,900	0	0.00%	
Supplies												
53-3500 Office Supplies	6,116	4,200	12.00%	4,296	3,645	5,199	4,200	4,200	4,200	0	0.00%	
Supplies Totals	6,116	4,200	12.00%	4,296	3,645	5,199	4,200	4,200	4,200	0	0.00%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	3,372	3,500	0.00%	2,276	3,600	2,840	2,450	2,450	2,450	-1,050	-30.00%	
Reading & Reference Totals	3,372	3,500	0.00%	2,276	3,600	2,840	2,450	2,450	2,450	(1,050)	-30.00%	
Division 5 - Supplies & Materials Totals	9,489	7,700	6.21%	6,572	7,245	8,040	6,650	6,650	6,650	(1,050)	-13.64%	
Capital Equipment												
73-2500 Furniture & Fixtures	889	1,500	0.00%	0	1,500	960	1,500	1,500	1,500	0	0.00%	G 996-09 / $3,636 / 24 Beg Bal
Division 7 - Bldg & Equip Totals	889	1,500	0.00%	0	1,500	960	1,500	1,500	1,500	0	0.00%	
Department Totals	516,346	615,247	8.36%	575,590	543,609	513,682	650,618	650,618	650,618	35,371	5.75%	
Difference from Prior Year	31,523	47,469		59,244			35,371	35,371	35,371			

2025 - Revenues Dept: 12 - Sheriff	2023 Actuals	2024 Budget	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
07 Other Sheriff	38,631	6,500	36,248	6,500	17,238	6,500	6,500	6,500	0	0.00%	
16 Contractual Law Enforcement	1,992,420	2,432,685	2,328,375	1,860,804	1,771,367	2,482,145	2,764,335	2,764,335	331,650	13.63%	Revenues Updated / COPS Grant
25 Fingerprinting	0	500	5,000	500	1,104	500	500	500	0	0.00%	
28 Insurance Reports	7,302	7,500	7,471	6,100	6,831	7,500	7,500	7,500	0	0.00%	
Department Totals	**2,038,352**	**2,447,185**	**2,377,093**	**1,873,904**	**1,796,540**	2,496,645	2,778,835	2,778,835	**331,650**	**13.55%**	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	108,710	115,067	22.14%	114,966	94,995	100,016	119,668	119,668	119,668	4,601	4.00%	COLA
31-0010 Deputy to County Officer	89,586	94,443	10.56%	102,186	84,274	74,154	100,693	100,693	100,693	6,250	6.62%	COLA & Step
31-0011 Assist to Dept. Head	67,240	67,749	7.68%	78,517	59,805	64,200	64,912	64,912	64,912	-2,837	-4.19%	Change in Personnel
31-0013 Lt of Support Services	172,282	181,653	11.65%	237,971	156,729	172,198	192,480	192,480	192,480	10,827	5.96%	COLA
31-0014 Sergeants	470,843	523,178	13.62%	480,851	452,505	484,350	631,160	631,160	631,160	107,982	20.64%	Contractual
31-0015 Investigator	221,195	487,665	13.01%	384,108	386,836	262,869	514,560	514,560	514,560	26,895	5.52%	Contractual
31-0016 Corporals	161,223	245,022	20.37%	175,390	203,603	176,615	257,056	257,056	257,056	12,034	4.91%	Contractual
31-0020 Regular Employees	148,411	147,521	9.91%	137,361	125,975	128,474	150,904	150,904	150,904	3,383	2.29%	Contractual
31-0045 Deputy Sheriffs	2,109,570	2,143,580	21.71%	2,272,843	1,502,314	1,668,702	2,456,912	2,456,912	2,456,912	313,332	14.62%	Contractual
31-0080 Stipend	7,700	20,200	-37.27%	1,202	17,920	7,080	30,000	30,000	30,000	9,800	48.51%	Increased Contractual Amounts
33-0001 Overtime / FT Payroll	418,415	300,000	42.86%	501,219	197,000	363,492	450,000	450,000	450,000	150,000	50.00%	
34-0001 Regular PT Payroll	45,058	45,000	18.42%	53,101	39,400	35,731	125,000	125,000	125,000	80,000	177.78%	
Payroll Services Totals	4,020,233	4,371,078	18.89%	4,539,716	3,321,355	3,537,880	5,093,346	5,093,346	5,093,346	722,267	16.52%	
Employee Benefits												
47-1000 Claims, Damages & Judgment	0	500	0.00%	0	500	0	500	500	500	0	0.00%	
47-1900 Self Funded Risk Pool	37,506	42,000	0.00%	44,350	42,400	39,081	47,040	47,040	47,040	5,040	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	960,409	1,145,000	-9.40%	1,131,582	981,977	872,579	1,145,000	1,145,000	1,145,000	0	0.00%	Moved to New High Deductible Policy / No Increase Projected for 2025
47-2410 HRA - Hlth Reimburse	19,781	25,000	51.52%	17,124	18,200	16,424	0	0	0	-25,000	-100.00%	
47-2415 Health Insurance Stipend	26,375	26,000	0.00%	35,801	19,500	23,665	25,200	25,200	25,200	-800	-3.08%	
47-2420 Hlth Sav Account (HSA)		0	0.00%	150,000	0	150,000	165,000	165,000	165,000	165,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	2,500	0.00%	0	2,500	377	2,500	2,500	2,500	0	0.00%	
47-3300 Worker's Comp	304,229	336,925	4.14%	314,262	248,394	231,846	370,618	370,618	370,618	33,693	10.00%	
47-3400 Def Compensation	37,529	34,415	15.41%	31,671	49,804	45,653	34,415	34,415	34,415	0	0.00%	
47-3500 ME PERS (Retire)	412,390	399,748	36.89%	385,148	246,679	291,097	422,090	422,090	422,090	22,342	5.59%	
47-3700 PD FAM MED LEAVE (PFML)							48,636	48,636	48,636	48,636	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	295,900	335,137	22.30%	360,387	252,200	265,447	372,065	372,065	372,065	36,928	11.02%	
Employee Benefits Totals	2,094,118	2,347,225	3.37%	2,470,325	1,858,254	1,811,436	2,633,064	2,633,064	2,633,064	285,839	12.18%	
Division 3 - Payroll Totals	**6,114,352**	**6,718,303**	**12.97%**	**7,010,041**	**5,179,609**	**5,349,316**	**7,726,410**	**7,726,410**	**7,726,410**	**1,008,106**	**15.01%**	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Services												
40-0300 Computer Services	8,456	11,000	0.00%	1,997	7,300	6,592	16,300	16,300	16,300	5,300	48.18%	Power DMS / Schedule Module
40-0400 Legal Assistance	450	2,500	0.00%	229	1,800	2,006	2,000	2,000	2,000	-500	-20.00%	
40-2500 Laboratory Tests	6,095	4,000	100.00%	13,500	2,500	4,787	10,000	10,000	10,000	6,000	150.00%	
40-4500 Medical, Surgical & Dental	1,950	500	0.00%	2,333	500	1,517	2,000	2,000	2,000	1,500	300.00%	
Services Totals	16,951	18,000	12.50%	18,059	12,100	14,902	30,300	30,300	30,300	12,300	68.33%	
Traveling Expenses												
41-0500 Automobile Mileage	0	500	0.00%	0	500	0	500	500	500	0	0.00%	
41-1000 Meals	800	2,500	0.00%	2,195	2,100	771	2,500	2,500	2,500	0	0.00%	
41-1500 Lodging	2,639	4,000	0.00%	5,311	3,700	2,011	4,000	4,000	4,000	0	0.00%	
41-2000 Other - Tolls	65	50	0.00%	148	50	46	50	50	50	0	0.00%	
41-2700 Airline, Bus, Etc	0	1,000	0.00%	269	1,000	54	1,000	1,000	1,000	0	0.00%	
Traveling Expenses Totals	3,505	8,050	0.00%	7,923	7,350	2,882	8,050	8,050	8,050	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	233,761	215,000	2.38%	225,211	173,000	198,065	225,000	225,000	225,000	10,000	4.65%	Increased Use / Contracts
42-0600 Tires	35,082	32,500	0.00%	25,437	27,500	27,350	32,500	32,500	32,500	0	0.00%	
42-0800 Parts	40,610	30,000	0.00%	45,729	28,700	34,931	30,000	30,000	30,000	0	0.00%	
42-1000 Contractors Repairs	52,435	30,000	0.00%	35,694	28,700	33,914	30,000	30,000	30,000	0	0.00%	
Parts & Maintenance Totals	361,888	307,500	1.65%	332,070	257,900	294,261	317,500	317,500	317,500	10,000	3.25%	
Utilities												
43-1500 Telephone	66,466	60,000	0.00%	56,660	55,400	55,322	62,500	62,500	62,500	2,500	4.17%	
43-2000 Internet	0	75	0.00%	0	75	23	75	75	75	0	0.00%	
Utilities Totals	66,466	60,075	0.00%	56,660	55,475	55,345	62,575	62,575	62,575	2,500	4.16%	
Building / Repair & Maintenance												
46-1000 Buildings & Structures	0	1,000	0.00%	0	1,000	19	1,000	1,000	1,000	0	0.00%	
46-3000 Equipment & Furniture	4,360	4,500	50.00%	2,459	2,900	3,075	4,500	4,500	4,500	0	0.00%	
46-5600 Radios - Mobile	3,526	6,000	0.00%	4,337	6,400	2,781	6,000	6,000	6,000	0	0.00%	
46-6500 Office Equipment	4,085	5,000	0.00%	2,278	5,000	2,896	5,000	5,000	5,000	0	0.00%	
46-7500 Computer Repair & Maint	1,354	1,000	0.00%	0	1,000	1,168	1,000	1,000	1,000	0	0.00%	
46-7600 Software Licensing	31,523	35,000	16.67%	44,445	25,750	33,439	35,000	35,000	35,000	0	0.00%	
Repair & Maintenance Totals	44,848	52,500	14.13%	53,519	36,900	36,689	52,500	52,500	52,500	0	0.00%	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Office Services Expense												
48-0500 Advertising	245	1,500	0.00%	0	1,500	372	1,500	1,500	1,500	0	0.00%	
48-2000 Dues & Fees (Not State)	1,256	2,000	0.00%	2,017	1,700	1,334	2,000	2,000	2,000	0	0.00%	
48-3500 Postage	1,104	2,000	0.00%	1,068	2,000	1,006	2,000	2,000	2,000	0	0.00%	
48-4000 Printing Services	2,381	2,500	0.00%	1,644	2,500	1,646	2,500	2,500	2,500	0	0.00%	
Office Services Expense Totals	4,985	8,000	0.00%	4,728	7,700	4,358	8,000	8,000	8,000	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	525	500	0.00%	1,400	500	495	1,500	1,500	1,500	1,000	200.00%	
49-4000 Training Education	18,723	25,000	25.00%	13,524	18,320	12,144	25,000	25,000	25,000	0	0.00%	
Reg & Training Totals	19,248	25,500	24.39%	14,924	18,820	12,639	26,500	26,500	26,500	1,000	3.92%	
Division 4 - Serv & Utilities Totals	**517,891**	**479,625**	**4.01%**	**487,883**	**396,245**	**421,077**	**505,425**	**505,425**	**505,425**	25,800	5.38%	
Food & Groceries												
51-0500 Food / Meetings	718	600	0.00%	937	420	499	1,000	1,000	1,000	400	66.67%	*Adjusted Based on Actuals*
Food & Groceries Totals	718	600	0.00%	937	420	499	1,000	1,000	1,000	400	66.67%	
Supplies												
53-2000 Institutional Supplies	1,582	2,000	0.00%	672	1,840	1,236	2,000	2,000	2,000	0	0.00%	
53-2500 Maintenance	40	250	0.00%	0	250	56	250	250	250	0	0.00%	
53-3000 Medical - Med / Lab	817	2,000	0.00%	698	2,000	1,042	2,000	2,000	2,000	0	0.00%	
53-3500 Office Supplies	6,955	8,500	0.00%	2,481	8,200	5,277	8,500	8,500	8,500	0	0.00%	
53-4000 Photographic Supplies	58	500	0.00%	0	500	112	500	500	500	0	0.00%	
53-6000 Public Safety	24,293	23,000	15.00%	19,237	18,200	16,104	23,000	23,000	23,000	0	0.00%	
53-8000 Radios - Mobile	823	2,000	0.00%	854	2,000	797	2,000	2,000	2,000	0	0.00%	
Supplies Totals	34,567	38,250	8.51%	23,943	32,990	24,624	38,250	38,250	38,250	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	63,247	55,000	17.02%	49,543	44,000	46,910	55,000	55,000	55,000	0	0.00%	
Uniforms & Clothing Totals	63,247	55,000	17.02%	49,543	44,000	46,910	55,000	55,000	55,000	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	0	250	0.00%	0	250	0	250	250	250	0	0.00%	
55-1000 Statute & Reference Mater	3,120	4,000	0.00%	0	3,340	2,462	4,000	4,000	4,000	0	0.00%	
Reading & Reference Totals	3,120	4,250	0.00%	0	3,590	2,462	4,250	4,250	4,250	0	0.00%	

2025 - Expenditures **Dept: 12 - Sheriff**	*2023* *Actuals*	2024 Budget	*24 vs 23* *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
K9 Supplies & Tools												
56-1500 K9 Food	*0*	250	*0.00%*	*0*	*500*	*0*	**4,000**	**4,000**	**4,000**	*3,750*	*1500.00%*	*Change Account Title to: K9 Program*
56-2000 K9 Medical	*0*	250	*0.00%*	*0*	*500*	*0*	**0**	**0**	**0**	*-250*	*-100.00%*	*Once account would cover*
K9 Supplies & Tools Totals	*0*	500	*0.00%*	*0*	*1,000*	*0*	***4,000***	***4,000***	***4,000***	*3,500*	*700.00%*	
Division 5 - Supplies & Materials Totals	***101,653***	***98,600***	***12.56%***	***74,422***	***82,000***	***74,495***	***102,500***	***102,500***	***102,500***	***3,900***	***3.96%***	
Capital Equipment												
73-2000 Firearms	*40,000*	15,000		*15,000*	*15,000*	*15,299*	**15,000**	**15,000**	**15,000**	*0*	*0.00%*	*G 996-32 / $0 / 24 Beg Bal*
73-4500 Motor Vehicles	*400,000*	450,000	*12.50%*	*450,000*	*350,452*	*385,568*	**665,000**	**665,000**	**665,000**	*215,000*	*47.78%*	*G 996-05 / $69,655 / 24 Beg Bal*
73-6000 Public Safety	*244,766*	340,000	*70.00%*	*340,000*	*156,000*	*164,014*	**350,000**	**350,000**	**350,000**	*10,000*	*2.94%*	*G 996-26 / $62,476 / 24 Beg Bal*
74-0090 Officer Buyout	*84,609*	30,000	*0.00%*	*74,285*	*21,000*	*54,347*	**47,000**	**36,000**	**36,000**	*6,000*	*20.00%*	
Division 7 - Bldg & Equip Totals	***769,375***	***835,000***	***24.63%***	***879,285***	***549,052***	***623,414***	***1,077,000***	***1,066,000***	***1,066,000***	***231,000***	***27.66%***	
Department Totals	***7,503,270***	**8,131,528**	***13.48%***	***8,451,632***	***6,206,906***	***6,468,301***	**9,411,335**	**9,400,335**	**9,400,335**	***1,268,806***	***15.60%***	
Difference from Prior Year	*1,559,954*	*965,681*		*948,362*		*884,800*	***1,279,806***	***1,268,806***	***1,268,806***			

2025 - Revenues Dept: 13 - Civil Process (Sheriff)	*2023* *Actuals*	2024 Budget	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
12 - Civil Services - Civil	*351,611*	399,480	*336,527*	*244,936*	*226,229*	**360,000**	**360,000**	**360,000**	*-39,480*	*-9.88%*	*Changes in the Maine Civil Process /*
14 - Civil Surcharge - Civil	*127,387*	142,500	*121,702*	*78,000*	*70,230*	**130,000**	**130,000**	**130,000**	*-12,500*	*-8.77%*	*Significant Decrease in Major Service*
Department Totals	***478,998***	**541,980**	***458,229***	***322,936***	***296,459***	**490,000**	**490,000**	**490,000**	***(51,980)***	***-9.59%***	

2025 - Expenditures Dept: 13 - Civil Process (Sheriff)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Heads	83,492	86,650	16.83%	87,631	73,287	77,024	90,784	90,784	90,784	4,133	4.77%	Contractual
31-0020 Regular Employees	176,531	197,049	7.65%	186,032	132,989	131,925	195,093	195,093	195,093	-1,956	-0.99%	Contractual / Census Change
33-0001 Overtime / FT Payroll	224	1,500	0.00%	629	1,500	835	1,500	1,500	1,500	0	0.00%	
34-0001 Regular PT Payroll	12,216	20,000	0.00%	22,501	47,000	23,531	25,000	25,000	25,000	5,000	25.00%	Increase in Actuals
Payroll Services Totals	272,463	305,200	9.51%	296,793	254,776	233,315	312,377	312,377	312,377	7,177	2.35%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,258	5,000	0.00%	3,824	3,950	3,424	5,000	5,000	5,000	0	0.00%	
47-2400 Insurance - Employee	68,166	85,200	61.16%	82,918	49,607	54,844	96,908	96,908	96,908	11,708	13.74%	Census changes
47-2410 HRA - Hlth Reimburse	1,909	2,500	66.67%	1,923	1,600	1,573	0	0	0	-2,500	-100.00%	
47-2415 Health Insurance Stipend	3,000	3,000	0.00%	3,200	2,250	2,684	0	0	0	-3,000	-100.00%	
47-2420 Hlth Sav Account (HSA)							16,000	16,000	16,000	16,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	200	0.00%	0	200	0	200	200	200	0	0.00%	
47-3300 Worker's Comp	24,332	27,069	0.00%	23,266	20,425	19,193	27,100	27,100	27,100	31	0.11%	
47-3400 Def Compensation	0	4,000	9.72%	1,247	2,881	284	3,464	3,464	3,464	-536	-13.41%	
47-3500 ME PERS (Retire)	26,038	23,727	9.88%	26,082	17,192	19,589	24,209	24,209	24,209	482	2.03%	
47-3700 PD FAM MED LEAVE (PFML)							3,124	3,124	3,124	3,124	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	19,789	23,348	1.07%	23,531	19,950	17,352	23,897	23,897	23,897	549	2.35%	
Employee Benefits Totals	146,493	174,044	26.14%	165,991	117,604	118,406	199,901	199,901	199,901	25,857	14.86%	
Division 3 - Payroll Totals	**418,955**	**479,244**	**15.01%**	**462,783**	**372,380**	**351,721**	**512,278**	**512,278**	**512,278**	**33,034**	**6.89%**	
Services												
40-0300 Computer Services	1,670	1,500	87.50%	1,200	580	1,219	1,500	1,500	1,500	0	0.00%	
40-0400 Legal Assistance	3,752	1,000	#DIV/0!	3,752	250	3,646	1,000	1,000	1,000	0	0.00%	
Services Totals	5,422	2,500	212.50%	4,952	780	4,136	2,500	2,500	2,500	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	11,678	11,000	37.50%	11,620	8,200	7,912	12,500	12,500	12,500	1,500	13.64%	
42-0600 Tires	2,209	2,500	38.89%	1,321	1,580	1,082	2,500	2,500	2,500	0	0.00%	
42-0800 Parts	6,261	1,500	0.00%	1,726	1,400	2,237	1,500	1,500	1,500	0	0.00%	
42-1000 Contractors Repairs	3,870	1,500	0.00%	1,909	1,400	1,549	1,500	1,500	1,500	0	0.00%	
Parts & Maintenance Totals	24,018	16,500	28.91%	16,576	12,580	12,779	18,000	18,000	18,000	1,500	9.09%	
Utilities												
43-1500 Telephone	3,806	5,000	0.00%	3,813	4,100	3,285	5,000	5,000	5,000	0	0.00%	
43-2000 Internet	0	75	0.00%	0	75	18	75	75	75	0	0.00%	
Utilities Totals	3,806	5,075	0.00%	3,813	4,175	3,303	5,075	5,075	5,075	0	0.00%	

2025 - Expenditures Dept: 13 - Civil Process (Sheriff)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Building / Repair & Maintenance												
46-5600 Radios - Mobile	0	150	0.00%	78	150	41	150	150	150	0	0.00%	
46-6500 Office Equipment	2	500	0.00%	0	500	8	500	500	500	0	0.00%	
Repair & Maintenance Totals	2	650	0.00%	78	650	49	650	650	650	0	0.00%	
Office Services Expense												
48-0500 Advertising	0	500	0.00%	0	340	0	500	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)	464	500	0.00%	637	500	474	500	500	500	0	0.00%	
48-3500 Postage	5,604	7,500	0.00%	5,359	7,500	5,501	7,500	7,500	7,500	0	0.00%	
Office Services Expense Totals	6,068	8,500	0.00%	5,996	8,340	5,975	8,500	8,500	8,500	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	0	50	0.00%	0	50	10	50	50	50	0	0.00%	
49-3400 Registration & Enrollment	0	225	0.00%	0	180	0	225	225	225	0	0.00%	
49-4000 Training Education	505	1,500	0.00%	433	1,100	358	1,500	1,500	1,500	0	0.00%	
Reg & Training Totals	505	1,775	0.00%	433	1,330	368	1,775	1,775	1,775	0	0.00%	
Division 4 - Serv & Utilities Totals	**39,821**	**35,000**	**18.24%**	**31,848**	**27,855**	**26,610**	**36,500**	**36,500**	**36,500**	**1,500**	**4.29%**	
Supplies												
53-3500 Office Supplies	1,094	2,000	0.00%	1,759	1,940	1,370	2,000	2,000	2,000	0	0.00%	
53-6000 Public Safety	604	500	0.00%	277	410	202	500	500	500	0	0.00%	
Supplies Totals	1,698	2,500	0.00%	2,036	2,350	1,573	2,500	2,500	2,500	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	3,381	4,500	0.00%	427	3,600	1,605	3,500	3,500	3,500	-1,000	-22.22%	
Uniforms & Clothing Totals	3,381	4,500	0.00%	427	3,600	1,605	3,500	3,500	3,500	(1,000)	-22.22%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	3,073	5,500	0.00%	2,550	3,900	2,710	5,500	5,500	5,500	0	0.00%	
Reading & Reference Totals	3,073	5,500	0.00%	2,550	3,900	2,710	5,500	5,500	5,500	0	0.00%	
Division 5 - Supplies & Materials Totals	**8,153**	**12,500**	**0.00%**	**5,013**	**9,850**	**5,887**	**11,500**	**11,500**	**11,500**	**(1,000)**	**-8.00%**	
Capital Equipment												
73-1000 Communications	0	750	0.00%	750	700	350	750	750	750	0	0.00%	
73-4500 Motor Vehicles	10,000	10,000	0.00%	10,000	6,400	5,000	14,000	10,000	10,000	0	0.00%	*G 996-29 / $31,941 / 24 Beg Bal*
73-6000 Public Safety	2,096	3,000	11.11%	3,000	1,680	1,739	3,000	3,000	3,000	0	0.00%	
73-7500 Computer Equipment	1,156	1,500	0.00%	1,500	1,800	1,499	1,500	1,500	1,500	0	0.00%	*G 996-33 / $12,640 / 24 Beg Bal*
Division 7 - Bldg & Equip Totals	**13,252**	**15,250**	**2.01%**	**15,250**	**10,580**	**8,588**	**19,250**	**15,250**	**15,250**	**0**	**0.00%**	
Department Totals	**480,181**	**541,994**	**14.41%**	**514,894**	**420,665**	**392,807**	**579,528**	**575,528**	**575,528**	**33,534**	**6.19%**	
Difference from Prior Year	140,960	68,260		34,714			37,534	33,534	33,534			

2025 - Revenues	*2023*	2024	*2024*	*5 Year*	*5 Year*	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept: 14 - UT Administration	*Actuals*	Budget	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
04 Road Agent Admin Fee	*70,000*	70,000	*70,000*	*70,000*	*70,000*	**70,000**	**70,000**	**70,000**	*0*	*0.00%*	*Per fy25 / UT Budget*
06 ACO Admin Fees		0	*1,500*	*0*	*1,703*	**1,500**	**1,500**	**1,500**	*1,500*	*0.00%*	
Department Totals	***70,000***	**70,000**	***71,500***	***70,000***	***71,703***	**71,500**	**71,500**	**71,500**	***1,500***	***2.14%***	
Difference from Prior Year	*(1,907)*	*0*	*1,500*			**1,500**	**1,500**	**1,500**			

2025 - Expenditures	*2023*	2024	24 vs 23	*2024*	*5 Year*	*5 Year*	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept: 14 - UT Administration	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Payroll												
31-0006 Department Heads	*68,760*	72,765	*24.33%*	*72,716*	*61,672*	*66,755*	**75,690**	**75,690**	**75,690**	*2,926*	*4.02%*	*COLA*
31-0011 Assist to Dept Head	*49,079*	51,539	*1.22%*	*53,847*	*53,277*	*52,816*	**56,534**	**56,534**	**56,534**	*4,995*	*9.69%*	*COLA & Step*
33-0001 Overtime / FT PR	*1,132*			*779*	*0*	*955*	**1,000**	**1,000**	**1,000**	*1,000*	*0.00%*	*Adjustment Based on Actuals*
Payroll Services Totals	*118,971*	124,304	*13.58%*	*127,342*	*114,949*	*119,952*	***133,224***	***133,224***	***133,224***	*8,920*	*7.18%*	
Employee Benefits												
47-1900 Self Funded Risk Pool	*1,598*	1,792	*5.41%*	*1,875*	*1,718*	*1,685*	**1,500**	**1,500**	**1,500**	*-292*	*-16.29%*	*Adjustment Based on Actuals*
47-2400 Insurance - Employee	*37,813*	46,165	*12.00%*	*39,077*	*36,501*	*31,148*	**46,165**	**46,165**	**46,165**	*0*	*0.00%*	
47-2410 HRA - Hlth Reimburse	*1,153*	1,000	*0.00%*	*1,290*	*850*	*722*	**0**	**0**	**0**	*-1,000*	*-100.00%*	
47-2420 Hlth Sav Account (HSA)							**6,000**	**6,000**	**6,000**	*6,000*	*0.00%*	*New / HSA Health Plan*
47-3300 Worker's Comp	*862*	1,500	*-51.61%*	*779*	*3,676*	*3,088*	**1,000**	**1,000**	**1,000**	*-500*	*-33.33%*	*Adjustment Based on Actuals*
47-3400 Def Compensation	*4,719*	5,457	*8.28%*	*5,094*	*6,874*	*6,273*	**5,677**	**5,677**	**5,677**	*219*	*4.02%*	
47-3500 ME PERS (Retire)	*0*	2,500		*0*	*3,847*	*0*	**0**	**0**	**0**	*-2,500*	*-100.00%*	
47-3700 PD FAM MED LEAVE (PFML)							**1,322**	**1,322**	**1,322**	*1,322*	*0.00%*	*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*8,736*	9,509	*13.58%*	*10,419*	*9,159*	*9,343*	**10,115**	**10,115**	**10,115**	*606*	*6.37%*	
Employee Benefits Totals	*54,880*	67,924	*3.50%*	*58,535*	*60,317*	*52,261*	***71,779***	***71,779***	***71,779***	*3,856*	*5.68%*	
Division 3 - Payroll Totals	***173,851***	***192,227***	***9.80%***	***185,876***	***175,266***	***172,213***	***205,003***	***205,003***	***205,003***	***12,776***	***6.65%***	
Services												
40-0300 Computer Services	*78*	100	*0.00%*	*192*	*100*	*388*	**450**	**450**	**450**	*350*	*350.00%*	*Adjusted to Actuals*
40-0400 Legal Assistance	*0*	2,500	*0.00%*	*1,608*	*1,800*	*1,679*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	
Services Totals	*78*	2,600	*0.00%*	*1,800*	*1,900*	*2,067*	***2,950***	***2,950***	***2,950***	*350*	*13.46%*	
Traveling Expenses												
41-0500 Mileage	*250*	400		*200*	*200*	*0*	**400**	**400**	**400**	*0*	*0.00%*	
41-1000 Meals	*458*	400	*33.33%*	*282*	*390*	*173*	**400**	**400**	**400**	*0*	*0.00%*	
41-1500 Lodging	*640*	300	*0.00%*	*0*	*300*	*128*	**300**	**300**	**300**	*0*	*0.00%*	
Traveling Expenses Totals	*1,347*	1,100	*83.33%*	482	*770*	*391*	***1,100***	***1,100***	***1,100***	*0*	*0.00%*	
Utilities												
43-1500 Telephone	*1,278*	1,700	*0.00%*	*1,195*	*1,780*	*1,208*	**1,700**	**1,700**	**1,700**	*0*	*0.00%*	
Utilities Totals	*1,278*	1,700	*0.00%*	*1,195*	*1,780*	*1,208*	***1,700***	***1,700***	***1,700***	*0*	*0.00%*	

2025 - Expenditures Dept: 14 - UT Administration	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Building / Repair & Maintenance												
46-6500 Office Equipment	687	900	5.88%	1,732	970	694	900	900	900	0	0.00%	
Repair & Maintenance Totals	687	900	5.88%	1,732	970	694	900	900	900	0	0.00%	
Office Services Expense												
48-0500 Advertising					333	27	200	200	200	200	0.00%	Liquor License Applications
48-3500 Postage	546	800	0.00%	770	820	545	900	900	900	100	12.50%	
48-4000 Printing Services	324	350	71.90%	0	270	79	350	350	350	0	0.00%	
Office Services Expense Totals	870	1,150	27.78%	770	1,290	640	1,450	1,450	1,450	300	26.09%	
Registration & Training												
49-3400 Registration & Enrollment	40	200	-66.67%	180	420	238	200	200	200	0	0.00%	
Reg & Training Totals	40	200	-66.67%	180	420	238	200	200	200	0	0.00%	
Division 4 - Serv & Utilities Totals	4,301	7,650	5.52%	6,158	7,130	5,237	8,300	8,300	8,300	650	8.50%	
Supplies												
53-2400 Equipment	487	400	-11.11%	0	390	155	400	400	400	0	0.00%	
53-3500 Office Supplies	791	850	0.00%	1,200	860	773	850	850	850	0	0.00%	
Supplies Totals	1,278	1,250	-3.85%	1,200	1,250	928	1,250	1,250	1,250	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	504	500	11.11%	173	410	229	500	500	500	0	0.00%	
Uniforms & Clothing Totals	504	500	11.11%	173	410	229	500	500	500	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscriptions	53	100	-50.00%	0	300	68	100	100	100	0	0.00%	Lincoln News & Bangor Daily
55-1000 Statute & Reference Mater	72	50	0.00%	0	60	62	50	50	50	0	0.00%	
Reading & Reference Totals	125	150	-40.00%	0	360	130	150	150	150	0	0.00%	
Division 5 - Supplies & Materials Totals	1,907	1,900	-5.00%	1,373	2,020	1,287	1,900	1,900	1,900	0	0.00%	
Department Totals	180,059	201,777	9.47%	193,407	184,416	178,737	215,203	215,203	215,203	13,426	6.65%	
Difference from Prior Year	5,984	17,459		13,349			13,426	13,426	13,426			

2025 - Revenues Dept: 15 - IT (Info & Tech)	*2023* *Actuals*	2024 Budget	*2024* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
07 Other / Misc	*10,000*	10,000	*10,000*	*10,000*	*8,494*	**10,000**	**10,000**	**10,000**	*0*	*0.00%*	
Department Totals	***10,000***	**10,000**	***10,000***	***10,000***	***7,994***	**10,000**	**10,000**	**10,000**	***0***	***0.00%***	
Difference from Prior Year	*4,149*	*0*	*0*			**0**	**0**	**0**			

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 15 - IT (Info & Tech)	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Payroll												
31-0006 Department Heads	*81,833*	80,312	*2.83%*	*77,558*	*73,469*	*75,915*	**84,162**	**84,162**	**84,162**	*3,849*	*4.79%*	*COLA & Step*
31-0011 Assist to Dept Head		57,522		*14,511*			**65,107**	**65,107**	**65,107**	*7,586*	*13.19%*	*COLA & Step / Finalized Deputy Director Plan*
31-0020 Regular Employees	*131,219*	98,127	*-31.65%*	*134,992*	*122,325*	*113,238*	**101,314**	**101,314**	**101,314**	*3,187*	*3.25%*	*Census Change / Developed Deputy Director with Current Staffing*
Payroll Services Totals	*213,052*	235,961	*6.45%*	*227,061*	*207,298*	*192,055*	***250,583***	***250,583***	***250,583***	*14,622*	*6.20%*	
Employee Benefits												
47-1900 Self Funded Risk Pool	*3,004*	3,460	*11.61%*	*3,525*	*2,952*	*2,982*	**3,500**	**3,500**	**3,500**	*40*	*1.16%*	*Based on Current Expenses*
47-2400 Insurance - Employee	*49,702*	67,500	*-40.41%*	*67,580*	*74,358*	*49,181*	**74,250**	**74,250**	**74,250**	*6,750*	*10.00%*	*Census Change*
47-2410 HRA - Hlth Reimburse	*800*	1,500	*0.00%*	*1,200*	*1,240*	*758*	**0**	**0**	**0**	*-1,500*	*-100.00%*	
47-2420 Hlth Sav Account (HSA)							**8,000**	**8,000**	**8,000**	*8,000*	*0.00%*	*New / HSA Health Plan*
47-3300 Worker's Comp	*1,746*	2,500	*-82.06%*	*1,480*	*6,167*	*3,584*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	*Adjustment Based on Actuals*
47-3400 Def Compensation	*0*	0	*-100.00%*	*0*	*3,099*	*768*	**0**	**0**	**0**	*0*	*0.00%*	
47-3500 ME PERS (Retire)	*16,084*	24,304	*79.92%*	*17,100*	*15,764*	*14,726*	**25,309**	**25,309**	**25,309**	*1,005*	*4.13%*	
47-3700 PD FAM MED LEAVE (PFML)							**1,855**	**1,855**	**1,855**	*1,855*	*0.00%*	*New / State of ME / Leave Law*
47-3800 Social Security (EMP)	*15,859*	18,051	*6.45%*	*18,525*	*15,817*	*14,506*	**19,170**	**19,170**	**19,170**	*1,119*	*6.20%*	
Employee Benefits Totals	*87,194*	117,315	*-30.78%*	*109,410*	*119,397*	*86,504*	***134,583***	***134,583***	***134,583***	*17,268*	*14.72%*	
Division 3 - Payroll Totals	***300,246***	***353,276***	***-9.68%***	***336,471***	***326,695***	***278,560***	***385,166***	***385,166***	***385,166***	***31,890***	***9.03%***	
Services												
40-0800 Consulting Fees	*3,607*	2,500	*25.00%*	*2,750*	*1,500*	*1,594*	**2,500**	**2,500**	**2,500**	*0*	*0.00%*	
Services Totals	*3,607*	2,500	*25.00%*	*2,750*	*1,500*	*1,594*	***2,500***	***2,500***	***2,500***	*0*	*0.00%*	
Traveling Expenses												
41-0500 Automobile Mileage	*499*	1,000	*0.00%*	*411*	*1,080*	*380*	**1,000**	**1,000**	**1,000**	*0*	*0.00%*	
41-1000 Meals	*413*	700	*0.00%*	*0*	*700*	*130*	**700**	**700**	**700**	*0*	*0.00%*	
41-1500 Lodging	*697*	1,700	*0.00%*	*0*	*1,700*	*139*	**1,700**	**1,700**	**1,700**	*0*	*0.00%*	
41-2700 Airline, Bus, etc.	*778*	2,000	*0.00%*	*0*	*2,000*	*335*	**2,000**	**2,000**	**2,000**	*0*	*0.00%*	
Traveling Expenses Totals	*2,387*	5,400	*0.00%*	*411*	*5,480*	*984*	***5,400***	***5,400***	***5,400***	*0*	*0.00%*	

2025 - Expenditures Dept: 15 - IT (Info & Tech)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Utilities												
43-1500 Telephone	39,905	75,000	105.48%	86,769	42,859	47,321	98,000	98,000	98,000	23,000	30.67%	Closer to Actuals / Full Transition from ARPA Funding
Utilities Totals	39,905	75,000	105.48%	86,769	42,859	47,321	98,000	98,000	98,000	23,000	30.67%	
Building / Repair & Maintenance												
46-7500 Computer Repair & Maint	327,669	360,000	5.88%	274,438	326,112	297,471	378,000	378,000	378,000	18,000	5.00%	Majority for Spillman / Motorola Serv
46-7600 Software Licensing	20,235	57,500	187.50%	48,355	25,700	22,599	64,050	64,050	64,050	6,550	11.39%	Increase due to Mobility Licensing ($18,480 Not needed for 4 more years)
Repair & Maintenance Totals	347,904	417,500	15.97%	322,792	351,812	320,071	442,050	442,050	442,050	24,550	5.88%	
Registration & Training												
49-3400 Registration & Enrollment	725	500	66.67%	0	340	145	500	500	500	0	0.00%	
Reg & Training Totals	725	500	66.67%	0	340	145	500	500	500	0	0.00%	
Division 4 - Serv & Utilities Totals	**394,553**	**500,900**	**23.80%**	**412,722**	**402,571**	**370,131**	**548,450**	**548,450**	**548,450**	**47,550**	**9.49%**	
Supplies												
53-3500 Office Supplies	1,731	1,000	100.00%	888	620	1,250	1,000	1,000	1,000	0	0.00%	
53-8500 Computer Supplies	8,879	13,500	35.00%	12,696	9,700	8,282	13,500	13,500	13,500	0	0.00%	
Supplies Totals	10,610	14,500	38.10%	13,584	10,320	9,532	14,500	14,500	14,500	0	0.00%	
Division 5 - Supplies & Materials Totals	**10,823**	**14,500**	**28.32%**	**13,584**	**11,040**	**9,585**	**14,500**	**14,500**	**14,500**	**0**	**0.00%**	
Capital Equipment												
73-2500 Furniture & Fixtures	877	1,000	0.00%	539	800	3,657	1,000	1,000	1,000	0	0.00%	
73-7500 Computer Equipment	81,141	80,000	0.00%	57,646	77,174	76,078	80,000	80,000	80,000	0	0.00%	G 996-18 / $70,877 / 24 Beg Bal
Division 7 - Bldg & Equip Totals	**82,018**	**81,000**	**0.00%**	**58,186**	**77,974**	**79,735**	**81,000**	**81,000**	**81,000**	**0**	**0.00%**	
Department Totals	**787,639**	**949,676**	**6.94%**	**820,964**	**818,281**	**738,012**	**1,029,116**	**1,029,116**	**1,029,116**	**79,440**	**8.36%**	
Difference from Prior Year	16,494	61,631		33,324			79,440	79,440	79,440			

Penobscot County Commissioners

Dept. 15 / Information & Technology (IT) / CIP Plan

Updated as of: August 20th, 2024

Description / Project	2024 / Yr 1	2025 / Yr 2	2026 / Yr3	2027 / Yr 4	2028 / Yr 5	10 Yrs / (2029-2033)	11 Yrs / (2033-2038)
Beginning Balance / "G 3-996-18"	**$ 70,877**	**$ 136,627**	**$ 52,127**	**$ 32,627**	**$ 23,127**	**$ 13,627**	**$ 24,227**
ARPA Funding / Desig for MDT & Switches (24)	***$ 146,250***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Budget Appropriation / Dept. 15 / "E 7-73-7500"	***$ 80,000***	***$ 80,000***	***$ 80,000***	***$ 90,000***	***$ 90,000***	***$ 550,000***	***$ 1,254,000***
Total Funding Available	**$ 297,127**	**$ 216,627**	**$ 132,127**	**$ 122,627**	**$ 113,127**	**$ 563,627**	**$ 1,278,227**
Computers / Annual Rotation (5 years)	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 192,500	$ 385,000
MDT's / Mobile Data Terminals (5 years)	$ 96,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 192,500	$ 385,000
Servers (7 years)	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 121,900	$ 253,000
Switches (10 years)	$ 6,500	$ 71,500	$ 6,500	$ 6,500	$ 6,500	$ 32,500	$ 71,500
Total / Annual Projects	**$ 160,500**	**$ 164,500**	**$ 99,500**	**$ 99,500**	**$ 99,500**	**$ 539,400**	**$ 1,094,500**
	$ 136,627	**$ 52,127**	**$ 32,627**	**$ 23,127**	**$ 13,627**	**$ 24,227**	**$ 183,727**

2025 - Expenditures	*2023*	2024	24 vs 23	*2024*	5 Year	5 Year	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept. 18 - MPERS (Retirement)	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-3500 ME PERS (Retire)	*4,133*	4,500	*91.49%*	*2,515*	*2,780*	*2,662*	**3,500**	**3,500**	**3,500**	*-1,000*	*-22.22%*	*Census Change*
Department Totals	***4,133***	**4,500**	***91.49%***	***2,515***	***2,780***	***2,662***	**3,500**	**3,500**	**3,500**	***(1,000)***	***-22.22%***	
Difference from Prior Year	*951*	*2,150*		*(1,618)*			***(1,000)***	***(1,000)***	***(1,000)***			

2025 - Expenditures	*2023*	2024	24 vs 23	*2024*	5 Year	5 Year	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept. 19 - Health & Safety	*Actuals*	Budget	% Inc / (Dec)	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
40-0100 Safety Committee	*610*	3,000	*0.00%*	*455*	*3,000*	*1,837*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
40-0150 Health Council	*2,429*	3,000	*0.00%*	*1,229*	*3,000*	*1,196*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
Department Totals	***3,039***	**6,000**	***0.00%***	***1,684***	***6,000***	***3,033***	**6,000**	**6,000**	**6,000**	***0***	***0.00%***	
Difference from Prior Year	*22*	*0*		*(1,355)*			***0***	***0***	***0***			

2025 - Expenditures Dept. 21 - Jail (CAP)	*2023* *Actuals*	2024 Budget	24 vs 23 % Inc / (Dec)	*2024* *Actuals (Estimated)*	5 Year Budget Avg.	5 Year Actuals Avg.	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
81-0001 Transfer Out (Fund 4 / Jail)	*7,945,690*	8,263,518	*4.00%*	*8,263,517*	*7,651,844*	*7,651,844*	**8,594,059**	**8,594,059**	**8,594,059**	*330,541*	*4.00%*	*See Dept. 9 / Jail - Budget* *The budget has a $3M plus deficit*
Department Totals	***7,945,690***	**8,263,518**	***4.00%***	***8,263,517***	***7,651,844***	***7,651,844***	**8,594,059**	**8,594,059**	**8,594,059**	***330,541***	***4.00%***	
Difference from Prior Year	*305,603*	*317,828*		*317,827*			***330,541***	***330,541***	***330,541***			

2025 - Revenues	*2023*	2024	2024	*2024*	*5 Year*	*5 Year*	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept: 09 - Jail (Fund 4)	*Actuals*	Budget	YTD TRIO (Sept)	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
01 REVENUE DEFICIT (JAIL)	*0*	**3,450,218**	0	*0*	*2,187,495*	*0*	**3,413,053**	**3,413,053**	*-37,165*	*-1.08%*	
04 CAP Contribution from County	*7,945,690*	**8,263,518**	6,197,638	*8,263,517*	*7,651,844*	*7,651,844*	**8,594,059**	**8,594,059**	*330,541*	*4.00%*	*Dept 21 - CAP*
05 State / Dept of Corrections (DOC)	*3,226,273*	**3,264,409**	2,658,111	*3,544,148*	*2,760,362*	*3,097,720*	**3,595,652**	**3,595,652**	*331,243*	*10.15%*	*Per fy24 / Funding Allocation Sprdsht *Includes $500K / MAT Funding*
07 Miscellaneous Jail	*8,339*	**5,000**	3,044	*4,059*	*3,800*	*24,058*	**5,000**	**5,000**	*0*	*0.00%*	
08 Boarding Federal	*1,268*	**2,000**	634	*846*	*3,200*	*9,203*	**2,000**	**2,000**	*0*	*0.00%*	
35 Court Surcharge	*51,139*	**30,000**	4,545	*6,059*	*33,200*	*26,301*	**30,000**	**30,000**	*0*	*0.00%*	
36 Medical Copay	*12,557*	**9,000**	8,480	*11,307*	*8,600*	*11,026*	**9,000**	**9,000**	*0*	*0.00%*	
72 Boarding Social Security	*26,091*	**30,000**	14,600	*19,467*	*30,600*	*24,551*	**30,000**	**30,000**	*0*	*0.00%*	
Department Totals	**11,271,357**	**15,054,145**	**8,887,052**	***11,849,403***	***12,679,101***	***10,844,703***	**15,678,764**	**15,678,764**	***624,619***	***4.15%***	

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 09 - Jail (Fund 4)	*Actuals*	Budget	*% Inc / (Dec)*	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Payroll												
31-006 Department Heads	*103,134*	88,005	*7.93%*	*75,118*	*100,158*	*81,706*	*94,209*	**97,573**	**97,573**	*9,568*	*10.87%*	
31-0011 Assist to Dept. Head	*153,603*	172,848	*12.72%*	*111,485*	*148,647*	*154,240*	*146,274*	**180,367**	**180,367**	*7,519*	*4.35%*	
31-0014 Sergeants	*331,800*	632,064	*25.54%*	*298,900*	*398,534*	*535,061*	*387,749*	**663,943**	**663,943**	*31,879*	*5.04%*	
31-0016 Corporals	*314,419*	370,774	*-12.27%*	*226,047*	*301,396*	*377,951*	*358,059*	**532,842**	**532,842**	*162,068*	*43.71%*	
31-0020 Regular Employees	*61,985*	368,071	*220.52%*	*63,644*	*84,859*	*175,262*	*59,435*	**401,734**	**401,734**	*33,663*	*9.15%*	
31-0022 Head Cook	*58,906*	78,577	*16.17%*	*61,365*	*81,820*	*69,135*	*68,762*	**85,547**	**85,547**	*6,970*	*8.87%*	
31-0024 Cooks	*122,575*	158,100	*-3.93%*	*99,100*	*132,133*	*140,760*	*123,426*	**184,796**	**184,796**	*26,696*	*16.89%*	
31-0025 Training Officer	*0*	68,129	*46.54%*	*0*	*0*	*42,072*	*10,990*	**82,664**	**82,664**	*14,535*	*21.34%*	
31-0051 Corrections Officers	*3,160,823*	3,016,800	*7.18%*	*2,770,005*	*3,693,340*	*2,813,326*	*2,826,471*	**3,007,645**	**3,007,645**	*-9,155*	*-0.30%*	
33-0001 Overtime / FT Payroll	*805,150*	750,000	*40.98%*	*757,615*	*1,010,154*	*552,100*	*735,648*	**750,000**	**750,000**	*0*	*0.00%*	
34-0001 Regular PT Payroll	*245,844*	250,000	*136.29%*	*342,703*	*456,938*	*157,460*	*225,469*	**250,000**	**250,000**	*0*	*0.00%*	
Payroll Services Totals	*5,550,334*	5,953,368	*9.94%*	*4,805,983*	*6,407,978*	*5,310,715*	*5,221,163*	***6,237,112***	***6,237,112***	*283,744*	*4.77%*	
Employee Benefits												
47-1000 Claims, Damages & Judgment	*0*	200	*0.00%*	*0*	*0*	*200*	*184*	**0**	**0**	*-200*	*-100.00%*	
47-1900 Self Funded Risk Pool	*177,253*	201,600	*6.11%*	*142,849*	*190,465*	*189,920*	*169,242*	**192,582**	**192,582**	*-9,018*	*-4.47%*	
47-2400 Insurance - Employee	*1,265,198*	1,557,256	*-2.02%*	*1,391,363*	*1,855,151*	*1,532,296*	*1,336,843*	**1,946,860**	**1,946,860**	*389,604*	*25.02%*	
47-2410 HRA - Hlth Reimburse	*28,916*	30,000	*20.00%*	*22,899*	*30,532*	*27,200*	*30,006*	**35,153**	**35,153**	*5,153*	*17.18%*	
47-2415 Health Insurance Stipend	*39,394*	37,500	*25.00%*	*31,524*	*42,032*	*24,300*	*25,996*	**42,035**	**42,035**	*4,535*	*12.09%*	
47-2500 Unemployment Insurance	*18,013*	0	*#DIV/0!*	*4,059*	*5,412*	*0*	*8,218*	**5,514**	**5,514**	*5,514*	*#DIV/0!*	
47-3300 Worker's Comp	*479,882*	552,000	*30.27%*	*340,386*	*453,847*	*444,431*	*404,764*	**465,820**	**465,820**	*-86,180*	*-15.61%*	
47-3400 Def Compensation	*58,190*	65,000	*-34.51%*	*55,808*	*74,411*	*86,921*	*68,202*	**73,860**	**73,860**	*8,860*	*13.63%*	
47-3500 ME PERS (Retire)	*337,939*	300,000	*31.00%*	*232,158*	*309,544*	*243,305*	*251,910*	**305,632**	**305,632**	*5,632*	*1.88%*	
47-3800 Social Security (EMP)	*413,276*	449,692	*-9.19%*	*387,547*	*516,729*	*419,930*	*397,786*	**530,429**	**530,429**	*80,737*	*17.95%*	
Employee Benefits Totals	*2,818,062*	3,193,248	*3.62%*	*2,608,593*	*3,478,123*	*2,968,502*	*2,693,151*	***3,597,886***	***3,597,886***	*404,638*	*12.67%*	
Division 3 - Payroll Totals	***8,368,396***	***9,146,616***	***7.65%***	***7,414,576***	***9,886,101***	***8,279,217***	***7,914,314***	***9,834,998***	***9,834,998***	***688,382***	***7.53%***	
Services												
40-0200 Computer Programming	*13,893*	15,000	*0.00%*	*6,078*	*8,105*	*12,300*	*11,853*	**15,000**	**15,000**	*0*	*0.00%*	
40-0400 Legal Assistance	*10,827*	15,000	*0.00%*	*6,124*	*8,165*	*15,000*	*13,748*	**15,000**	**15,000**	*0*	*0.00%*	
40-1000 Ambulance Services	*5,435*	7,000	*0.00%*	*2,738*	*3,650*	*7,000*	*5,761*	**7,000**	**7,000**	*0*	*0.00%*	
40-2500 Laboratory Tests	*4,480*	10,000	*1233.33%*	*1,610*	*2,147*	*5,450*	*2,167*	**10,000**	**10,000**	*0*	*0.00%*	
40-3100 Boarding of Inmates	*2,213,344*	2,100,000	*121.05%*	*1,205,300*	*1,607,067*	*1,144,000*	*1,221,616*	**2,100,000**	**2,100,000**	*0*	*0.00%*	
40-3500 Cleaning & Sanitary	*1,838*	5,000	*-50.00%*	*822*	*1,096*	*8,840*	*2,630*	**5,000**	**5,000**	*0*	*0.00%*	
40-4500 Medical, Surgical & Dental	*1,744,132*	1,950,000	*15.65%*	*1,398,235*	*1,864,313*	*1,612,216*	*1,552,698*	**1,950,000**	**1,950,000**	*0*	*0.00%*	
40-7000 Pre-Trial Services	*215,475*	200,000	*-4.76%*	*116,025*	*154,700*	*200,000*	*188,640*	**200,000**	**200,000**	*0*	*0.00%*	
Services Totals	*4,209,424*	4,302,000	*48.66%*	*2,736,932*	*3,649,243*	*3,004,806*	*2,999,112*	***4,302,000***	***4,302,000***	*0*	*0.00%*	

2025 - Expenditures Dept: 09 - Jail (Fund 4)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Traveling Expenses												
41-0500 Automobile Mileage	75	500	0.00%	75	100	500	67	500	500	0	0.00%	
41-1000 Meals	1,183	5,500	0.00%	1,615	2,153	5,500	1,664	5,500	5,500	0	0.00%	
41-1500 Lodging	696	3,000	0.00%	2,008	2,677	3,000	707	3,000	3,000	0	0.00%	
41-2000 Other - Tolls	518	700	0.00%	348	463	700	377	700	700	0	0.00%	
41-2700 Airline, Bus, Etc	0	700	0.00%	0	0	700	0	700	700	0	0.00%	
Traveling Expenses Totals	2,471	10,400	0.00%	4,045	5,394	10,400	2,815	10,400	10,400	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	23,622	22,000	10.00%	17,995	23,993	20,800	17,840	22,000	22,000	0	0.00%	
42-0600 Tires	912	2,200	0.00%	2,716	3,621	2,160	1,794	2,200	2,200	0	0.00%	
42-0800 Parts	8,063	7,000	40.00%	10,428	13,904	5,200	6,544	7,000	7,000	0	0.00%	
Parts & Maintenance Totals	32,597	31,200	14.71%	31,138	41,518	28,160	26,179	31,200	31,200	0	0.00%	
Utilities												
43-0500 Electricity	587	400	14.29%	415	554	300	463	400	400	0	0.00%	
43-0600 Gas / Propane	2,213	3,000	50.00%	1,364	1,818	2,400	2,052	3,000	3,000	0	0.00%	
43-1500 Telephone	11,220	12,250	0.00%	9,763	13,017	12,230	10,061	12,600	12,600	350	2.86%	
Utilities Totals	14,020	15,650	7.19%	11,542	15,389	14,930	12,576	16,000	16,000	350	2.24%	
Building / Repair & Maintenance												
46-1000 Buildings & Structures	8,570	50,000	0.00%	9,891	13,188	33,600	12,916	50,000	50,000	0	0.00%	
46-1500 Electrical	35,314	38,000	0.00%	34,183	45,577	38,000	32,114	38,000	38,000	0	0.00%	
46-2000 Elevator	2,967	3,500	0.00%	1,799	2,399	3,400	3,178	3,500	3,500	0	0.00%	
46-3000 Equipment / Furniture	19,266	18,000	0.00%	4,546	6,062	18,060	10,225	18,000	18,000	0	0.00%	
46-3500 Heating	0	13,000	0.00%	0	0	13,000	5,600	13,000	13,000	0	0.00%	
46-4500 Plumbing	31,770	30,000	50.00%	18,087	24,116	20,000	24,509	30,000	30,000	0	0.00%	
46-5600 Radios / Mobile	0	1,500	200.00%	499	666	830	247	1,500	1,500	0	0.00%	
46-6500 Office Equipment	1,998	3,000	20.00%	2,165	2,886	2,500	2,458	3,000	3,000	0	0.00%	
Repair & Maintenance Totals	99,884	157,000	7.90%	71,170	94,893	129,390	91,247	157,000	157,000	0	0.00%	
Office Services Expense												
48-2000 Dues & Fees (Not State)	393	350	0.00%	188	250	310	345	350	350	0	0.00%	
48-3500 Postage	578	350	0.00%	299	398	350	445	350	350	0	0.00%	
48-4000 Printing Services	2,354	2,000	0.00%	1,126	1,501	2,100	1,790	2,000	2,000	0	0.00%	
Office Services Expense Totals	3,324	2,700	0.00%	1,612	2,149	2,760	2,580	2,700	2,700	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	18,407	6,000	0.00%	3,750	5,000	5,600	9,186	6,000	6,000	0	0.00%	
49-4000 Training Education	22,035	17,000	0.00%	16,655	22,207	15,200	17,173	17,000	17,000	0	0.00%	
Reg & Training Totals	40,442	23,000	2.65%	20,405	27,207	20,800	26,359	23,000	23,000	0	0.00%	
Division 4 - Serv & Utilities Totals	**4,402,162**	**4,541,950**	**45.70%**	**2,876,845**	**3,835,794**	**3,211,246**	**3,160,868**	**4,542,300**	**4,542,300**	350	0.01%	

2025 - Expenditures Dept: 09 - Jail (Fund 4)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Food & Groceries												
51-0400 Food & Groceries	*427,007*	420,000	*20.00%*	*316,576*	*422,102*	*364,000*	*403,668*	**420,000**	**420,000**	*0*	*0.00%*	
Food & Groceries Totals	*427,007*	420,000	*20.00%*	*316,576*	*422,102*	*364,000*	*403,668*	***420,000***	***420,000***	*0*	*0.00%*	
Supplies												
53-2000 Institutional Supplies	*94,011*	85,000	*13.33%*	*65,987*	*87,983*	*74,000*	*79,491*	**85,000**	**85,000**	*0*	*0.00%*	
53-2500 Maintenance	*3,360*	6,000	*0.00%*	*874*	*1,166*	*6,000*	*2,576*	**6,000**	**6,000**	*0*	*0.00%*	
53-3000 Medical - Med / Lab	*134,068*	150,000	*0.00%*	*109,023*	*145,364*	*150,000*	*123,232*	**150,000**	**150,000**	*0*	*0.00%*	
53-3500 Office Supplies	*10,601*	12,000	*0.00%*	*6,964*	*9,286*	*11,400*	*21,853*	**12,000**	**12,000**	*0*	*0.00%*	
53-6000 Public Safety	*2,612*	2,500	*0.00%*	*917*	*1,223*	*2,300*	*1,326*	**2,500**	**2,500**	*0*	*0.00%*	
53-8000 Radios - Mobile	*2,838*	3,000	*50.00%*	*940*	*1,253*	*2,180*	*1,940*	**3,000**	**3,000**	*0*	*0.00%*	
Supplies Totals	*247,489*	258,500	*4.44%*	*184,706*	*246,274*	*245,880*	*230,417*	***258,500***	***258,500***	*0*	*0.00%*	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	*35,086*	32,000	*6.67%*	*13,907*	*18,542*	*30,900*	*27,994*	**32,000**	**32,000**	*0*	*0.00%*	
54-1000 Clothing / Inmates	*11,451*	13,000	*18.18%*	*7,270*	*9,693*	*11,100*	*13,109*	**13,000**	**13,000**	*0*	*0.00%*	
Uniforms & Clothing Totals	*46,537*	45,000	*9.76%*	*21,176*	*28,235*	*42,000*	*41,103*	***45,000***	***45,000***	*0*	*0.00%*	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	*3,741*	3,800	*0.00%*	*2,328*	*3,104*	*3,400*	*3,549*	**3,800**	**3,800**	*0*	*0.00%*	
Reading & Reference Totals	*3,741*	3,800	*0.00%*	*2,328*	*3,104*	*3,400*	*3,549*	***3,800***	***3,800***	*0*	*0.00%*	
K9 Supplies & Tools												
56-1000 Tools & Implements	*2,680*	350	*250.00%*	*0*	*0*	*200*	*597*	**350**	**350**	*0*	*0.00%*	
K9 Supplies & Tools Totals	*2,680*	350	*250.00%*	*0*	*0*	*200*	*597*	***350***	***350***	*0*	*0.00%*	
Division 5 - Supplies & Materials Totals	***727,454***	***727,650***	***13.27%***	***524,786***	***699,715***	***655,480***	***679,335***	***727,650***	***727,650***	***0***	***0.00%***	
30% - CCA Funds												
31-0016 Corporals	*0*	138,762	*134.84%*	*0*	*138,762*	*72,769*	*57,855*	**74,649**	**74,649**	*-64,113*	*-46.20%*	
31-0051 Corrections Officers	*47,581*	0	*-100.00%*	*0*	*0*	*44,382*	*26,407*	**0**	**0**	*0*	*#DIV/0!*	
40-7000 Pre-Trial Services	*232,273*	242,000	*22.22%*	*178,547*	*238,062*	*194,000*	*203,913*	**242,000**	**242,000**	*0*	*0.00%*	
43-1500 Telephone	*0*	200	*0.00%*	*0*	*0*	*200*	*0*	**200**	**200**	*0*	*0.00%*	
47-2406 Employee Hlth Ins / CCA 30%	*12,101*	15,000	*-69.74%*	*24,815*	*24,815*	*39,078*	*35,219*	**0**	**0**	*-15,000*	*-100.00%*	
47-3300 Worker's Comp	*0*	0	*-100.00%*	*0*	*0*	*7,512*	*0*	**15,000**	**15,000**	*15,000*	*#DIV/0!*	
47-3400 Deferred Compensation	*4,302*	4,500	*18.70%*	*0*	*0*	*3,891*	*3,834*	**4,500**	**4,500**	*0*	*0.00%*	
47-3506 MPERS / CCA 30%	*2,697*	0	*-100.00%*	*5,992*	*5,992*	*4,565*	*4,477*		**0**	*0*	*#DIV/0!*	
47-3806 FICA / CCA 30%	*2,876*	10,967	*19.15%*	*0*	*0*	*9,261*	*3,920*	**10,967**	**10,967**	*0*	*0.00%*	
Division 6 - 30% CCA Funds	***301,830***	***411,429***	***4.66%***	***209,354***	***407,631***	***375,658***	***335,625***	***347,316***	***347,316***	***(64,113)***	***-15.58%***	

2025 - Expenditures Dept: 09 - Jail (Fund 4)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Capital Equipment												
72-0500 Buildings & Improvements	9,908	100,000	0.00%	0	100,000	68,000	32,912	100,000	100,000	0	0.00%	
73-0500 Cameras	2,212	10,000	0.00%	0	10,000	7,500	3,122	10,000	10,000	0	0.00%	
73-1000 Communications	0	4,000	0.00%	0	0	4,000	800	4,000	4,000	0	0.00%	
73-2500 Furniture & Fixtures	5,343	8,000	0.00%	159	159	6,000	4,818	8,000	8,000	0	0.00%	
73-4500 Motor Vehicles	0	40,000	100.00%	0	0	24,000	6,035	40,000	40,000	0	0.00%	
73-5000 Office Equipment	0	2,500	0.00%	514	514	2,000	501	2,500	2,500	0	0.00%	
73-6000 Public Safety	8,598	18,000	20.00%	8,679	8,679	11,800	8,086	18,000	18,000	0	0.00%	
73-7500 Computer Equipment	2,768	4,000	0.00%	410	410	5,200	2,086	4,000	4,000	0	0.00%	
73-7600 Institutional Equipment	5,241	40,000	0.00%	2,250	2,250	29,000	13,613	40,000	40,000	0	0.00%	
Division 7 - Bldg & Equip Totals	***34,069***	***226,500***	***11.30%***	***12,012***	***122,012***	***157,500***	***71,973***	***226,500***	***226,500***	***0***	***0.00%***	
Department Totals	***13,833,911***	**15,054,145**	***17.13%***	**11,037,573**	**14,951,253**	***12,679,101***	***12,162,114***	**15,678,764**	**15,678,764**	***624,619***	***4.15%***	
Difference from Prior Year	*1,920,679*	*1,434,061*			*14,951,253*			***624,619***	***624,619***			

2025 - Expenditures **Dept. 22 - County Insurance**	*2023* *Actuals*	2024 Budget	24 vs 23 % Inc / (Dec)	*2024* *Actuals (Estimated)*	5 Year Budget Avg.	5 Year Actuals Avg.	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
47-3600 Retirement Group Insurance	*58,146*	105,000	*0.00%*	*92,047*	*73,200*	*71,115*	**105,000**	**105,000**	**105,000**	*0*	*0.00%*	
Department Totals	***58,146***	**105,000**	***0.00%***	***92,047***	***73,200***	***71,115***	**105,000**	**105,000**	**105,000**	***0***	***0.00%***	
Difference from Prior Year	*(39,477)*	*0*		*33,902*			***0***	***0***	***0***			

2025 - Expenditures	*2023*	2024	*24 vs 23*	*2024*	5 Year	5 Year	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept. 24 - Bridge Account	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-0500 Bridges	*100*	100	*0.00%*	*100*	*100*	*80*	**100**	**100**	**100**	*0*	*0.00%*	
Department Totals	***100***	**100**	***0.00%***	***100***	***100***	***80***	**100**	**100**	**100**	***0***	***0.00%***	
Difference from Prior Year	*0*	*0*		*0*			***0***	***0***	***0***			

2025 - Expenditures **Dept. 30 - Development Corporations**	*2023* *Actuals*	2024 Budget	*24 vs 23* *% Inc / (Dec)*	*2024* *Actuals (Estimated)*	5 Year Budget Avg.	5 Year Actuals Avg.	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
47-1502 Eastern Maine Dev Corp	*16,250*	63,000	*0.00%*	*63,000*	*63,200*	*51,000*	**63,000**	**63,000**	**63,000**	*0*	*0.00%*	*$63k / Budget & $2k PILT = $65k total*
Department Totals	***16,250***	**63,000**	***0.00%***	***63,000***	***63,200***	***51,000***	**63,000**	**63,000**	**63,000**	***0***	***0.00%***	
Difference from Prior Year	*(32,500)*	*0*		*46,750*			***0***	***0***	***0***			

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 31 - Loans & Interest	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
40-0400 Legal Assistance	*0*	3,000	*-14.29%*	*0*	*3,100*	*1,120*	**3,000**	**3,000**	**3,000**	*0*	*0.00%*	
45-0500 Interest on Tax Anticipation	*72,255*	22,500	*0.00%*	*0*	*26,000*	*20,074*	**22,500**	**22,500**	**22,500**	*0*	*0.00%*	
45-0600 Payments on PRCC Bond	*0*	605,042	*0.00%*	*605,042*	*603,782*	*509,831*	**605,042**	**605,042**	**605,042**	*0*	*0.00%*	
45-1000 Interest on PRCC Bond	*4,098*	8,500	*0.00%*	*16,247*	*12,875*	*16,972*	**8,500**	**8,500**	**8,500**	*0*	*0.00%*	
Department Totals	***76,354***	**639,042**	***-0.08%***	***621,289***	***522,425***	***442,637***	**639,042**	**639,042**	**639,042**	***0***	***0.00%***	
Difference from Prior Year	*(593,894)*	*(17,500)*		*(48,959)*			***0***	***0***	***0***			

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 32 - Building Improvement	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
71-0100 Parking Lot Improvement	*50,000*	40,000	*-20.00%*	*40,000*	*48,000*	*48,000*	**50,000**	**40,000**	**40,000**	*0*	*0.00%*	*G 3-996-03 / $406,200 / 24 Beg Bal*
72-0500 Buildings & Improvement	*100,000*	80,000	*-20.00%*	*80,000*	*136,000*	*135,994*	**100,000**	**80,000**	**80,000**	*0*	*0.00%*	*G 3-996-01 / $623,086 / 24 Beg Bal*
Department Totals	***150,000***	**120,000**	***-20.00%***	***120,000***	***184,000***	***183,994***	**150,000**	**120,000**	**120,000**	***0***	***0.00%***	
Difference from Prior Year	*(75,000)*	*(30,000)*		*(30,000)*			***30,000***	***0***	***0***			

2025 - Expenditures **Dept. 34 - Program Donations**	*2023* *Actuals*	2024 Budget	24 vs 23 % Inc / (Dec)	*2024* *Actuals (Estimated)*	5 Year Budget Avg.	5 Year Actuals Avg.	**2025** **Dept. Head**	**2025** **Commissioners**	**2025** **BAC**	***25 vs 24*** ***$$ Inc / (Dec)***	***25 vs 24*** ***% Inc / (Dec)***	**2025 - Budgetary** **Notes / Comments**
47-1512 Rape Response	*3,000*	3,000	*0.00%*	*3,000*	*2,600*	*2,600*	**3,500**	**3,500**	**3,500**	*500*	*16.67%*	*Increase Requested*
47-1514 Bangor Shelter	*15,000*	15,000	*0.00%*	*15,000*	*15,000*	*15,000*	**15,000**	**15,000**	**15,000**	*0*	*0.00%*	
47-1518 BILLS (Bgr InterLibrary Svce)	*15,000*	15,000	*0.00%*	*15,000*	*10,862*	*10,862*	**22,500**	**22,500**	**22,500**	*7,500*	*50.00%*	*Increase Requested*
47-1519 Orono Haz Mat Team	*24,000*	24,000	*0.00%*	*24,000*	*24,000*	*21,600*	**30,000**	**27,000**	**27,000**	*3,000*	*12.50%*	*Increase Requested*
47-1521 Bangor Area Recovery Network (BARN)	*20,000*	20,000	*0.00%*	*20,000*	*19,000*	*19,000*	**20,000**	**20,000**	**20,000**	*0*	*0.00%*	
47-1522 Pine Tree Hospice	*1,000*	1,500	*50.00%*	*1,500*	*1,100*	*900*	**1,750**	**1,500**	**1,500**	*0*	*0.00%*	*Increase Requested*
47-1525 Hirundo Wildlife Refuge	*10,000*	12,000	*20.00%*	*12,000*	*10,400*	*10,400*	**15,000**	**12,000**	**12,000**	*0*	*0.00%*	*Increase Requested*
47-1526 Together Place	*7,000*	10,000		*10,000*	*8,500*	*8,500*	**15,000**	**10,000**	**10,000**	*0*	*0.00%*	*Increase Requested*
47-XXXX Me Discover Museum							**9,000**	**0**	**0**	*0*	*0.00%*	*STEM Program / Science Around Maine*
Department Totals	**95,000**	**100,500**	***5.79%***	***100,500***	***88,362***	***84,762***	131,750	111,500	111,500	***11,000***	***10.95%***	
Difference from Prior Year	*24,290*	*5,500*		*5,500*			***31,250***	***11,000***	***11,000***			

2025 - Expenditures	*2023*	2024	*24 vs 23*	*2024*	5 Year	5 Year	**2025**	**2025**	**2025**	***25 vs 24***	***25 vs 24***	**2025 - Budgetary**
Dept. 35 - Penobscot County Extension	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-1520 Penobscot County Extension	*90,000*	96,500	*7.22%*	*96,500*	*85,163*	*85,163*	**100,360**	**100,360**	**100,360**	*3,860*	*4.00%*	
Department Totals	**90,000**	**96,500**	***7.22%***	***96,500***	***85,163***	***85,163***	**100,360**	**100,360**	**100,360**	***3,860***	***4.00%***	
Difference from Prior Year	*8,130*	*6,500*		*6,500*			***3,860***	***3,860***	***3,860***			

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 36 - Penquis	*Actuals*	Budget	% Inc / (Dec)	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-1500 Donations & Contributions	*25,000*	25,000	*0.00%*	*25,000*	*21,100*	*13,700*	**25,000**	**25,000**	**25,000**	*0*	*0.00%*	
Department Totals	**25,000**	**25,000**	***0.00%***	***25,000***	***21,100***	***13,700***	**25,000**	**25,000**	**25,000**	***0***	***0.00%***	
Difference from Prior Year	*25,000*	*0*		*0*			***0***	***0***	***0***			

2025 - Expenditures Dept. 38 - Soil Conservation	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
31-0020 Regular Employees	42,307	42,457	4.50%	44,019	38,580	39,227	44,368	44,368	44,368	1,911	4.50%	
47-1900 Self Funded Risk Pool	522	700	0.00%	612	620	546	700	700	700	0	0.00%	
47-2400 Insurance - Employee	32,332	42,200	12.20%	49,208	33,325	34,144	46,420	46,420	46,420	4,220	10.00%	Adjustment Based on Actuals
47-2410 HRA - Hlth Reimburse	600	750		800	625	594	0	0	0	-750	-100.00%	
47-2420 Hlth Sav Account (HSA)							4,000	4,000	4,000	4,000	0.00%	Contractual / New Health Plan
47-3300 Worker's Comp	680	600	103.39%	266	350	385	350	350	350	-250	-41.67%	
47-3400 Def Compensation	2,659	2,600	-25.69%	3,074	2,647	2,560	3,500	3,500	3,500	900	34.62%	
47-3700 PD FAM MED LEAVE (PFML)							444	444	444	444	0.00%	New / State of ME / Leave Law
47-3800 Social Security	2,789	2,600	-16.34%	3,317	2,931	2,653	3,500	3,500	3,500	900	34.62%	
Department Totals	**81,889**	**91,907**	**6.45%**	**101,297**	**78,703**	**80,110**	**103,282**	**103,282**	**103,282**	**11,374**	**12.38%**	
Difference from Prior Year	3,886	5,565		19,409			11,374	11,374	11,374			

2025 - Expenditures	2023	2024	24 vs 23	2024	5 Year	5 Year	2025	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 39 - Labor Relations	*Actuals*	Budget	% Inc / (Dec)	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**BAC**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
40-0600 Labor Negotiations	*1,477*	4,000	*0.00%*	*4,000*	*5,600*	*1,891*	**4,000**	**3,000**	**3,000**	*-1,000*	*-25.00%*	
Department Totals	***1,477***	**4,000**	***0.00%***	***4,000***	***5,600***	***1,891***	**4,000**	**3,000**	**3,000**	***(1,000)***	***-25.00%***	
Difference from Prior Year	*1,477*	*0*		*2,523*			***0***	***(1,000)***	***(1,000)***			

2025 - Expenditures Dept. 40 - Wage Adjustment	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	2025 BAC	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
31-0001 Regular Full Time Payroll	1,612	5,000	-88.89%	0	28,000	1,209	5,000	5,000	5,000	0	0.00%	
Department Totals	**1,612**	**5,000**	**-88.89%**	**0**	**28,000**	**1,209**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**	
Difference from Prior Year	1,440	(40,000)		(1,612)			0	0	0			