

# 2023

# Penobscot County

# Budget



# Welcome to Penobscot County

## 2023 Budget

### Commissioners

Laura J. Sanborn, Chair

Peter K. Baldacci

Andre Cushing, III

### Administrator

Scott A. Adkins

### Treasurer

John D. Hiatt

### Finance Director

Jason C. Mallar

# Penobscot County

2023

## Budget Committee

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2023 Tax Levy  
County of Penobscot

11/1/2022

<b>Expenditures</b>	<b>Proposed 2023</b>	<b>2022</b>
Departments	\$ 18,935,887.17	\$ 16,437,307.00
Jail	\$ 7,945,690.48	\$ 7,640,087.00
Overlay	To be determined by Commissioners	
<b>Total Expenses</b>	<b>\$ 26,881,577.65</b>	<b>\$ 24,077,394.00</b>
<b>Revenues</b>		
Departments	\$ 5,329,571.00	\$ 4,076,098.00
From Surplus	\$ 465,000.00	\$ 465,000.00
To be raised through taxes	\$ 21,087,006.65	\$ 19,536,296.00
<b>Total Revenue</b>	<b>\$ 26,881,577.65</b>	<b>\$ 24,077,394.00</b>
2022 Increase (Decrease) in Taxes	7.94%	
LD1 Cap for 2023 Budget	6.67%	

County of Penobscot  
2023 Summary of Budget Expenditures

11/2/2022

Dept. #	Department Name	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30-22	2023 Proposed	2022 to 2023 \$ Difference	% Increase (Decrease)
2	Human Relations	\$ 195,511.00	\$ 150,261.76	\$ 188,954.00	\$ 136,227.97	\$ 213,191.46	24,237.46	12.83%
3	Emergency Management	\$ 222,071.00	\$ 200,561.65	\$ 330,490.00	\$ 208,499.21	\$ 415,187.64	84,697.64	25.63%
4	Regional Communications	\$ 3,444,752.00	\$ 3,243,874.00	\$ 3,715,459.00	\$ 2,331,925.36	\$ 3,881,825.53	166,366.53	4.48%
5	District Attorney	\$ 1,086,739.00	\$ 1,024,793.00	\$ 1,223,628.00	\$ 838,624.46	\$ 1,409,845.33	186,217.33	15.22%
6	Commissioners	\$ 347,436.00	\$ 347,682.91	\$ 354,094.00	\$ 268,541.65	\$ 387,254.03	33,160.03	9.36%
7	Finance	\$ 235,950.00	\$ 223,760.81	\$ 324,196.00	\$ 217,388.33	\$ 413,908.55	91,712.55	28.46%
8	County Buildings	\$ 1,007,441.00	\$ 931,175.00	\$ 1,030,194.00	\$ 876,511.13	\$ 1,209,778.47	179,584.47	17.43%
9	Jail	\$ 6,792,008.00	\$ 6,279,593.00	\$ 7,640,087.00	\$ 8,474,434.44	\$ 7,945,690.48	305,603.48	4.00%
10	Registry of Deeds	\$ 426,463.00	\$ 326,328.02	\$ 412,770.00	\$ 264,301.48	\$ 410,839.03	(1,930.97)	-0.47%
11	Registry of Probate	\$ 507,089.00	\$ 503,414.08	\$ 555,894.00	\$ 362,589.18	\$ 567,779.01	11,885.01	2.14%
12	Sheriff's Office	\$ 5,288,056.00	\$ 5,515,195.97	\$ 5,577,405.00	\$ 4,286,596.03	\$ 7,165,846.33	1,588,441.33	28.48%
13	Civil Processing	\$ 355,918.00	\$ 327,119.11	\$ 381,051.00	\$ 247,020.05	\$ 473,734.96	92,683.96	24.32%
14	UT Administration	\$ 167,172.00	\$ 164,751.24	\$ 192,421.00	\$ 131,102.28	\$ 184,318.65	(8,102.35)	-4.21%
15	IT	\$ 725,239.00	\$ 751,997.35	\$ 830,942.00	\$ 613,040.22	\$ 888,044.95	57,102.95	6.87%
18	Maine State Retirement	\$ 2,350.00	\$ 1,710.68	\$ 2,350.00	\$ 2,102.09	\$ 2,350.00	0.00	0.00%
19	Health/Safety	\$ 6,000.00	\$ 2,917.51	\$ 6,000.00	\$ 1,870.15	\$ 6,000.00	0.00	0.00%
22	Retiree Insurance	\$ 48,000.00	\$ 56,689.32	\$ 65,000.00	\$ 70,695.87	\$ 105,000.00	40,000.00	61.54%
23	Employee Benefit Fees	\$ -	\$ 2,575.70	\$ 3,000.00	\$ 1,879.05	\$ 3,000.00	0.00	0.00%
24	Bridges	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	0.00	0.00%
30	Eastern Maine Development Corp.	\$ 65,000.00	\$ 62,000.00	\$ 63,000.00	\$ 48,750.00	\$ 63,000.00	0.00	0.00%
31	Loan Costs	\$ 643,000.00	\$ 426,011.48	\$ 656,542.00	\$ 439,933.12	\$ 639,542.00	(17,000.00)	-2.59%
32	Building Improvements	\$ 200,000.00	\$ 17,084.21	\$ 225,000.00	\$ 36,180.00	\$ 150,000.00	(75,000.00)	-33.33%
34	Program Donations	\$ 81,800.00	\$ 81,800.00	\$ 82,710.00	\$ 34,710.00	\$ 95,000.00	12,290.00	14.86%
35	Penobscot County Extension	\$ 78,722.00	\$ 78,724.00	\$ 81,870.00	\$ 61,763.00	\$ 90,000.00	8,130.00	9.93%
36	Penquis	\$ 18,500.00	\$ -	\$ 18,500.00	\$ -	\$ 25,000.00	6,500.00	35.14%
38	Soil Conservation	\$ 70,558.00	\$ 70,750.38	\$ 75,237.00	\$ 56,443.59	\$ 86,341.23	11,104.23	14.76%
39	Labor Negotiations	\$ 8,000.00	\$ 2,721.50	\$ 4,000.00	\$ -	\$ 4,000.00	0.00	0.00%
40	Wage Adjustment	\$ 30,000.00	\$ 2,208.92	\$ 30,000.00	\$ 61.61	\$ 45,000.00	15,000.00	50.00%
<b>Total</b>		\$ 22,053,875.00	\$ 20,795,701.60	\$ 24,068,894.00	\$ 20,011,190.27	\$ 26,881,577.65	2,812,683.65	11.69%

County of Penobscot  
2023 Summary of Budget Revenues

11/2/2022

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30-21	2023 Proposed	2022 To 2023 \$ Difference	
3	\$ 92,988.00	\$ 113,542.00	\$ 121,988.00	\$ 50,406.76	\$ 214,126.00	\$ 92,138.00	75.53%
4	\$ 197,500.00	\$ 153,584.00	\$ 203,088.00	\$ 156,450.74	\$ 202,800.00	\$ (288.00)	-0.14%
5	\$ 14,000.00	\$ 5,145.00	\$ 6,000.00	\$ 6,160.00	\$ 6,000.00	\$ -	0.00%
6	\$ 125,677.00	\$ 124,830.00	\$ 121,529.00	\$ 60,112.94	\$ 125,500.00	\$ 3,971.00	3.27%
10	\$ 1,100,000.00	\$ 1,588,210.00	\$ 1,175,000.00	\$ 946,760.90	\$ 1,200,000.00	\$ 25,000.00	2.13%
11	\$ 190,000.00	\$ 276,907.00	\$ 215,000.00	\$ 246,563.02	\$ 245,000.00	\$ 30,000.00	13.95%
12	\$ 1,582,896.00	\$ 1,536,456.00	\$ 1,629,993.00	\$ 1,212,398.23	\$ 2,387,445.00	\$ 757,452.00	46.47%
13	\$ 200,000.00	\$ 192,650.00	\$ 170,000.00	\$ 112,582.58	\$ 502,700.00	\$ 332,700.00	195.71%
14	\$ 70,000.00	\$ 52,500.00	\$ 70,000.00	\$ 52,500.00	\$ 70,000.00	\$ -	0.00%
15	\$ 10,000.00	\$ 11,855.00	\$ 10,000.00	\$ 3,626.07	\$ 10,000.00	\$ -	0.00%
49	\$ 361,000.00	\$ 370,050.31	\$ 353,500.00	\$ 337,422.23	\$ 366,000.00	\$ 12,500.00	3.54%
<b>Total</b>	<b>\$ 3,944,061.00</b>	<b>\$ 4,425,729.31</b>	<b>\$ 4,076,098.00</b>	<b>\$ 3,184,983.47</b>	<b>\$ 5,329,571.00</b>	<b>\$ 1,253,473.00</b>	<b>30.75%</b>

Gas Tax Reimbursement	\$ 17,500.00
Interest	\$ 7,500.00
Office Space Rental	\$ 160,000.00
Vehicles Sold Sherriff/Jail	\$ 6,000.00
PILT Funds	\$ 175,000.00
<b>Total</b>	<b>\$ 366,000.00</b>

		Expense						
		2021	2021	2022	2022	2023	% Increase	
		Budget	Actual	Budget	Through 09-30	Proposed	Decrease	
Dept/Div: 002-3 HUMAN RELATIONS/ Payroll								
<b>PAYROLL</b>								
31-0007	HR COORDINATOR	60,008.00	71,919.07	65,643.00	49,896.80	74,984.28		
31-0020	CLERICAL ASSISTANT	37,045.00	9,480.00	42,064.00	31,586.00	44,531.16		
	<b>Payroll</b>	<b>97,053.00</b>	<b>81,399.07</b>	<b>107,707.00</b>	<b>81,482.80</b>	<b>119,515.44</b>		<b>9.88%</b>
<b>PAYROLL BENEFITS</b>								
47-1900	SELF-FUNDED RISK MANAGEME	1,200.00	1,443.86	1,500.00	1,085.51	1,600.00		
47-2400	INSURANCE-EMPLOYEES MEDIC	58,672.00	29,757.52	35,607.00	24,651.35	39,756.87		
47-2410	HRA - HEALTH REIMB ACCT	500.00	450.00	500.00	600.00	500.00		
47-2415	HEALTH INSURANCE STIPEND	0.00	1250.00	3,000.00	2,250.00	3,000.00		
47-2500	INS- UNEMPLOYMENT COMP	0.00						
47-3300	INSURANCE-WORKERS COMP	3,636.00	3,332.01	815.00	611.19	1,090.00		
47-3400	DEFERRED COMPENSATION	0.00	3835.29	5,252.00	0.00	6,054.04		
47-3500	MAINE PERS RETIREMENT	9,900.00	2836.29	4,291.00	8,256.39	4,542.18		
47-3800	SOCIAL SECURITY	7,425.00	6,126.99	8,642.00	5,829.64	9,142.93		
	<b>Payroll Benefits</b>	<b>81,333.00</b>	<b>49,031.96</b>	<b>59,607.00</b>	<b>43,284.08</b>	<b>65,686.02</b>		<b>9.25%</b>
<b>Division 3</b>	<b>Payroll Total</b>	<b>178,386.00</b>	<b>130,431.03</b>	<b>167,314.00</b>	<b>124,766.88</b>	<b>185,201.46</b>		<b>9.66%</b>
Dept/Div: 002-4 HUMAN RELATIONS / Services & Utilities								
<b>SERVICES</b>								
40-0200	COMPUTER SERVICES	100.00	267.68	100.00	180.00	100.00		
40-0400	LEGAL SERVICES	2,500.00	6435.00	2,500.00	3,063.00	8,500.00		
	<b>\$2,500 was transferred to Administration</b>							
40-0700	EMPLOYEE ASSISTANCE PROGRAM	5,760.00	5760.00	5,760.00	4,320.00	5,760.00		
40-0750	EMPLOYEE BENEFIT PROGRAMS	1,200.00	0.00	1,200.00	0.00	1,200.00		
	<b>SERVICES</b>	<b>6,960.00</b>	<b>12,462.68</b>	<b>9,560.00</b>	<b>7,563.00</b>	<b>15,560.00</b>		<b>38.56%</b>
<b>TRAVELING EXPENSES</b>								
41-0500	AUTOMOBILE MILEAGE	700.00	0.00	700.00	0.00	700.00		
41-1000	MEALS	250.00	0.00	250.00	69.75	250.00		
41-1500	LODGING	400.00	0.00	400.00	0.00	400.00		
	<b>TRAVEL EXPENSE</b>	<b>1,350.00</b>	<b>0.00</b>	<b>1350.00</b>	<b>69.75</b>	<b>1,350.00</b>		<b>0.00%</b>

**Custom Budget Report**

		Expense				% Increase
		2021	2021	2022	2022	2023
		Budget	Actual	Budget	Through 09-30	Proposed
						Decrease
Dept/Div: 002-4 HUMAN RELATIONS / Services & Utilities CONT'D						
<b>UTILITIES</b>						
43-1500	TELEPHONE	1,200.00	478.22	1,200.00	300.87	1,200.00
	<b>UTILITIES</b>	1,200.00	478.22	1,200.00	300.87	1,200.00
						0.00%
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-6500	BUILDING/EQUIP REPAIR & MAINT	0.00	648.44	500.00	0.00	
	<b>BUILDING/EQUIP &amp; REPAIR</b>	0.00	648.44	0.00	0.00	0.00
						#DIV/0!
<b>OFFICE SERVICES EXPENSE</b>						
48-0500	ADVERTISING	200.00	201.95	200.00	200.00	500.00
48-2000	DUES & FEES	235.00	95.00	250.00	289.00	300.00
48-3500	POSTAGE	100.00	138.31	100.00	106.58	100.00
48-4000	PRINTING	0.00		500.00	229.00	500.00
	<b>OFFICE SERVICES</b>	535.00	435.26	1,050.00	824.58	1,400.00
						25.00%
<b>REGISTRATION &amp; TRAINING</b>						
49-3400	REGISTRATIONS & ENROLLMEN	480.00	384.00	480.00	759.00	480.00
49-4000	TRAINING EDUCATION	2,000.00	235.00	2,000.00	650.42	2,000.00
	<b>REGIS. &amp; TRAINING</b>	2,480.00	619.00	2,480.00	1,409.42	2,480.00
						0.00%
<b>Division 4</b>	<b>Services &amp; Utilities</b>	<b>12,525.00</b>	<b>14,643.60</b>	<b>15,640.00</b>	<b>10,167.62</b>	<b>21,990.00</b>
						28.88%
Dept/Div: 002-5 HUMAN RELATIONS / Services & Utilities CONT'D						
<b>FOOD &amp; GROCERIES</b>						
51-0500	FOOD-MEETINGS	500.00	235.63	500.00	107.12	500.00
	<b>FOOD</b>	500.00	235.63	500.00	107.12	500.00
						0.00%

		Expense			% Increase
		2021	2022	2022	2023
		Budget	Budget	Through 09-30	Proposed
			Actual		
					Decrease
Dept/Div: 002-5 HUMAN RELATIONS / Services & Utilities CONT'D					
<b>SUPPLIES</b>					
53-3500 OFFICE (SUPPLIES)		3,500.00	4951.50	1,186.35	3,500.00
<b>SUPPLIES</b>		3500.00	4951.50	1,186.35	3,500.00
					0.00%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	4,000.00	5,187.13	1,293.47	4,000.00
					0.00%
Dept/Div: 002-7 HUMAN RELATIONS / Capital					
<b>CAPITAL - EQUIPMENT</b>					
73-2500 FURNITURE/FIXTURES		600.00	0.00	0	2,000.00
<b>Division 7</b>	<b>CAPITAL -</b>	600.00	0.00	0.00	2,000.00
					0.00%
<b>Expense Totals:</b>		<b>195,511.00</b>	<b>150,261.76</b>	<b>136,227.97</b>	<b>213,191.46</b>
					<b>11.37%</b>
Division 3	Personnel	185,201.46			
Division 4	Services	21,990.00			
Division 5	Supplies	4,000.00			
Division 7	Capital	2,000.00			
<b>TOTAL</b>		<b>213,191.46</b>	<b>\$ Increase (Decrease) from 2022-2023</b>		<b>24,237.46</b>

	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 003-3 EMERGENCY MANAGEMENT AGEN / Payroll						
<b>PAYROLL</b>						
31-0006 DEPARTMENT HEADS	64,348.00	51,481.60	59,470.00	45,669.60	62,808.82	
31-0010 DEPUTY TO COUNTY OFFICER	53,067.00	51,491.20	53,827.00	36,001.31	58,520.48	
31-00XX PT Financial Spec New position	0.00	0.00	0.00	1,860.00	11,681.28	
31-0060 GIS POSITION	117,415.00	102,972.80	169,457.00	25,394.08	59,639.33	
<b>Payroll</b>				108,924.99	192,649.91	13.69%
<b>PAYROLL BENEFITS</b>						
47-1900 SELF-FUNDED RISK MANAGEM	1,900.00	1,746.80	1,975.00	1,707.75	2,300.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	46,976.00	43,543.58	84,522.00	43,931.10	90,172.00	
47-2410 HRA - HEALTH REIMB ACCT	650.00	534.87	650.00	1,222.00	1,500.00	
47-2500 INS- UNEMPLOYMENT COMP	100.00	7.19	100.00	0.00	150.00	
47-3300 INSURANCE-WORKERS COMP	4,397.00	4,003.08	8,777.00	6,582.78	12,021.35	
47-3400 DEFERRED COMPENSATION	3,217.00	0.00	2,974.00	0.00	4,494.12	
47-3500 MAINE PERS RETIREMENT	5,413.00	9,028.42	11,219.00	8,239.72	12,307.54	
47-3800 SOCIAL SECURITY	9,228.00	7,092.59	13,191.00	7,455.08	14,737.72	
<b>Payroll Benefits</b>	71,881.00	65,956.53	123,408.00	69,138.43	137,682.73	11.57%
<b>Division 3 Payroll Total</b>	<b>189,296.00</b>	<b>168,929.33</b>	<b>292,865.00</b>	<b>178,063.42</b>	<b>330,332.64</b>	<b>12.79%</b>
Dept/Div: 003-4 EMERGENCY MANAGEMENT AGEN / Services & Utilities						
<b>SERVICES</b>						
40-0200 COMPUTER SERVICES	0.00	0.00	3,200.00	1,642.19	11,625.00	
40-0300 COMPUTER PROGRAMMING	0.00	101.67	400.00	54.22	800.00	
40-0400 LEGAL ASSISTANCE	0.00	58.50	0.00	0.00	0.00	
<b>SERVICES</b>	0.00	160.17	3,600.00	1,696.41	12,425.00	245.14%
<b>\$3,000 is for necessary software licenses for GIS position</b>						

**Custom Budget Report**

	Expense				% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 003-4 EMERGENCY MANAGEMENT AGEN / Services & Utilities					
<b>TRAVELING EXPENSES</b>					
41-0500 AUTOMOBILE MILEAGE	150.00	85.96	150.00	76.74	150.00
41-1000 MEALS	300.00	70.08	300.00	26.72	300.00
41-1500 LODGING	300.00	0.00	300.00	0.00	800.00
<b>TRAVEL EXPENSE</b>	<b>750.00</b>	<b>156.04</b>	<b>750.00</b>	<b>103.46</b>	<b>1250.00</b>
<b>PARTS &amp; MAINTENANCE</b>					
42-0500 FUEL & SERVICE	2,000.00	3,044.84	3,000.00	4,786.27	7,000.00
42-0600 TIRES	400.00	638.08	400.00	364.32	400.00
<b>PARTS &amp; MAINT.</b>	<b>2,400.00</b>	<b>3,682.92</b>	<b>3,400.00</b>	<b>5,150.59</b>	<b>7,400.00</b>
<b>UTILITIES</b>					
43-1500 TELEPHONE	2,200.00	2,308.50	2,200.00	2,487.03	5,800.00
43-2000 INTERNET	0.00	0.00	0.00	156.70	1,000.00
<b>UTILITIES</b>	<b>2,200.00</b>	<b>2,308.50</b>	<b>2,200.00</b>	<b>2,643.73</b>	<b>6,800.00</b>
<b>RENTAL</b>					
44-1000 RENTAL OF BLDGS & OFFICES	21,450.00	21,450.00	21,450.00	17,745.00	28,080.00
<b>RENTAL</b>	<b>21,450.00</b>	<b>21,450.00</b>	<b>21,450.00</b>	<b>17,745.00</b>	<b>28,080.00</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>					
46-6500 OFFICE EQUIP.(REPAIRS & M	500.00	592.14	600.00	511.60	800.00
<b>BLDG/EQUIP R&amp;M</b>	<b>500.00</b>	<b>592.14</b>	<b>600.00</b>	<b>511.60</b>	<b>800.00</b>
					<b>33.33%</b>
					<b>66.67%</b>
					<b>209.09%</b>
					<b>30.91%</b>
					<b>117.65%</b>

**Custom Budget Report**

	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 003-4 EMERGENCY MANAGEMENT AGEN / Services & Utilities CONT'D						
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	550.00	280.00	550.00	619.00	550.00	
48-2000 DUES & FEES (NOT TO STATE)	100.00	125.00	250.00	245.00	500.00	
48-3500 POSTAGE	200.00	257.14	200.00	68.57	200.00	
48-4000 PRINTING (SERVICES)	400.00	290.36	400.00	181.98	150.00	
<b>OFFICE SERVICES</b>	<b>1,250.00</b>	<b>952.50</b>	<b>1,400.00</b>	<b>1,114.55</b>	<b>1,400.00</b>	<b>0.00%</b>
<b>REGISTRATION &amp; TRAINING</b>						
49-3400 REGISTRATIONS & ENROLLMEN	100.00	95.00	100.00	0.00		
49-4000 TRAINING EDUCATION	200.00	4.00	200.00	15.00	1650.00	
<b>REGIS. &amp; TRAINING</b>	<b>300.00</b>	<b>99.00</b>	<b>300.00</b>	<b>15.00</b>	<b>1650.00</b>	<b>450.00%</b>
<b>Division 4</b>	<b>28,850.00</b>	<b>29,401.27</b>	<b>33,700.00</b>	<b>28,980.34</b>	<b>59,805.00</b>	<b>77.46%</b>
Dept/Div: 003-5 EMERGENCY MANAGEMENT AGEN / Supplies & Materials						
<b>FOOD &amp; GROCERIES</b>						
51-0500 FOOD-MEETINGS	500.00	400.00	500.00	28.02	500.00	
<b>FOOD</b>	<b>500.00</b>	<b>400.00</b>	<b>500.00</b>	<b>28.02</b>	<b>500.00</b>	<b>0.00%</b>
<b>SUPPLIES</b>						
53-2400 EQUIPMENT (SUPPLIES)	300.00	327.46	300.00	414.39	1500.00	
53-3500 OFFICE (SUPPLIES)	1,150.00	1132.84	1,150.00	756.04	2,500.00	
53-7500 RADIOS-BASE (SUPPLIES)	125.00	0.00	125.00	160.00	2000.00	
55-0500 PERIODICAL & SUBSCRIPTIONS						
<b>SUPPLIES</b>	<b>1,575.00</b>	<b>1,460.30</b>	<b>1,575.00</b>	<b>1,330.43</b>	<b>6,000.00</b>	<b>280.95%</b>

### Custom Budget Report

	2021		2022		2023 Proposed	% Increase Decrease
	Budget	Actual	Budget	Through 09-30		
<b>Expense</b>						
Dept/Div: 003-5 EMERGENCY MANAGEMENT AGEN / Supplies & Materials						
<b>UNIFORMS &amp; CLOTHING</b>						
54-0500 CLOTHING - UNIFORMS	150.00	145.90	150.00	97.00	900.00	
<b>UNIFORMS</b>	150.00	145.90	150.00	97.00	900.00	500.00%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500 PERIODICALS & SUBSCRIPTIO	100.00	224.85	100.00	0.00	150.00	
55-1000 STATUTE & REFERENCE MATTER	100.00	0.00	100.00	0.00		
<b>READING &amp; RE</b>	200.00	224.85	200.00	0.00	150.00	-25.00%
<b>Division 5</b>	<b>2,425.00</b>	<b>2,231.05</b>	<b>2,425.00</b>	<b>1,455.45</b>	<b>7,550.00</b>	<b>211.34%</b>
Dept/Div: 003-7 EMERGENCY MANAGEMENT AGEN / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-4500 MOTOR VEHICLES (EQUIP)	1,000.00	0.00	1,000.00	0.00	6,000.00	
73-5000 OFFICE (EQUIP)	500.00	0.00	500.00	0.00	500.00	
X EMA REPEATER					1,000.00	
73-XXXX COUNTY DISASTER					10,000.00	
<b>Division 7</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>17,500.00</b>	<b>1066.67%</b>
<b>Expense Totals</b>	<b>222,071.00</b>	<b>200,561.65</b>	<b>330,490.00</b>	<b>208,499.21</b>	<b>415,187.64</b>	<b>25.63%</b>

Division 3	Personnel	330,332.64				
Division 4	Services	59,805.00				
Division 5	Supplies	7,550.00				
Division 7	Capital	17,500.00				
<b>TOTAL</b>	<b>415,187.64 \$ Increase (Decrease) from 2022-2023</b>				<b>84,697.64</b>	

Penobscot County  
11/1/2022

### Custom Budget Report

Approved

	Revenue				% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept: 003 EMERGENCY MANAGEMENT AGENCY	92,988.00	113,542.00	92,988.00	50,406.76	197,126.00
05 STATE EMA FUNDS	0.00	0.00	29,000.00	0.00	17,000.00
07 MAPPING FUNDS (FED)	<b>92,988.00</b>	<b>113,542.00</b>	<b>121,988.00</b>	<b>50,406.76</b>	<b>214,126.00</b>



**Custom Budget Report**

**Expense**  
**% Increase**  
**Decrease**

Dept/Div: 004-3 TELECOMMUNICATIONS / Payroll	2021		2022		2023	
	Budget	Actual	Budget	Through 09-30	Proposed	Proposed
<b>PAYROLL</b>						
31-0006 DEPARTMENT HEADS	73,196.00	78,235.00	77,587.00	59,297.20	79,135.00	
31-0009 QA / TRAINING COORDINATOR	101,780.00	103,782.00	109,683.00	73,484.42	111,150.62	
31-0010 DEPUTY TO DEPARTMENT HEAD	62,736.00	67,511.00	68,379.00	45,646.64	71,788.00	
31-0011 ASSISTANT TO DEPARTMENT H	49,879.00	50,399.00	52,395.00	39,963.10	53,445.00	
31-0012 DISPATCH SUPERVISORS	250,563.00	270,686.00	273,879.00	169,542.03	266,402.00	
31-0017 SENIOR OPERATOR /DISPATCH	199,157.00	180,599.00	221,827.00	124,745.68	215,425.00	
31-0020 DISPATCHERS	850,719.00	762,166.00	910,679.00	552,595.51	1,142,456.03	
<b>Call Takers transferred to Dispatchers</b>						
31-0021 CALL TAKERS	244,934.00	287,072.00	260,988.00	226,229.15	0.00	
33-0001 OVERTIME PAY/FULL-TIME PA	152,000.00	210,902.00	152,000.00	164,251.24	175,000.00	
36-0001 TRAINING	20,000.00	11,883.00	15,000.00	6,939.23	25,000.00	
36-1000 TRAINING OVERTIME	18,000.00	3,898.00	12,000.00	3,942.43	15,000.00	
<b>Payroll</b>	<b>2,022,964.00</b>	<b>2,027,133.00</b>	<b>2,154,417.00</b>	<b>1,466,636.63</b>	<b>2,154,801.65</b>	<b>0.02%</b>
<b>Payroll Benefits</b>						
47-1900 SELF-FUNDED RISK MANAGEM	25,000.00	30,096.00	35,000.00	21,712.23	35,000.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	629,032.00	503,619.00	755,473.00	388,491.96	903,597.00	
47-2410 HRA - HEALTH REIMB ACCT.	12,000.00	11,890.00	15,000.00	7,952.59	15,000.00	
47-2415 HEALTH INSURANCER STIPEND	0.00	2,103.00	3,000.00	3,012.50	3,000.00	
47-3300 INSURANCE-WORKERS COMP	15,205.00	13,843.00	16,284.00	12,213.00	16,500.00	
47-3400 DEFERRED COMPENSATION	28,610.00	23,659.00	29,898.00	18,523.99	32,576.00	
47-3500 MAINE PERS RETIREMENT	164,781.00	126,319.00	185,575.00	118,657.70	190,558.53	
47-3800 SOCIAL SECURITY	156,945.00	146,676.00	167,112.00	107,003.19	164,842.35	
<b>Payroll Benefits</b>	<b>1,031,573.00</b>	<b>858,205.00</b>	<b>1,207,342.00</b>	<b>677,567.16</b>	<b>1,361,073.88</b>	<b>12.73%</b>
<b>Division 3</b>	<b>3,054,537.00</b>	<b>2,885,338.00</b>	<b>3,361,759.00</b>	<b>2,144,203.79</b>	<b>3,515,875.53</b>	<b>4.58%</b>

**Custom Budget Report**

	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 004-4 TELECOMMUNICATIONS / Services & Utilities CONT'D						
<b>SERVICES</b>						
40-0300 COMPUTER SERVICES	0.00	1,322.00	0.00	0.00	2,500.00	
40-0400 LEGAL ASSISTANCE	5,000.00	3,755.00	5,500.00	1,384.26	5,500.00	
40-0800 CONSULTING FEES	1,000.00		250.00	350.00	2,500.00	
40-2500 LABORATORY TESTS	2,000.00	1,660.00	2,500.00	770.00	3,500.00	
<b>SERVICES</b>	<b>8,000.00</b>	<b>6,737.00</b>	<b>8,250.00</b>	<b>2,504.26</b>	<b>14,000.00</b>	<b>69.70%</b>
<b>TRAVELING EXPENSES</b>						
41-0500 AUTOMOBILE MILEAGE	3,500.00	4,532.00	3,500.00	5,361.34	6,000.00	
41-1000 MEALS	1,000.00	1057.00	1,500.00	525.12	1,500.00	
41-1500 LODGING	3,500.00	5,900.00	3,500.00	2,647.54	3,500.00	
41-2000 OTHER - TOLLS, ETC.	65.00	1300.00	100.00	67.25	100.00	
<b>TRAVEL EXPENSE</b>	<b>8,065.00</b>	<b>12,789.00</b>	<b>8,600.00</b>	<b>8,601.25</b>	<b>11,100.00</b>	<b>29.07%</b>
<b>PARTS &amp; MAINTENANCE</b>						
42-0500 FUEL & SERVICE	3,000.00	442.00	4,000.00	155.37	4,000.00	
42-0600 TIRES	400.00	0.00	500.00	0.00	500.00	
42-0800 REPAIRS/MAINTENANCE	2,500.00	0.00	2,500.00	0.00	2,500.00	
<b>PARTS &amp; MAINT.</b>	<b>5,900.00</b>	<b>442.00</b>	<b>7,000.00</b>	<b>155.37</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>UTILITIES</b>						
43-0500 ELECTRICITY	1,500.00	1,435.00	1,500.00	1585.27	2,000.00	
43-0600 GAS-PROPANE	0.00	0.00	0.00	4388.28	0.00	
43-1500 TELEPHONE (INCL. INTERNET)	20,400.00	23,599.00	15,000.00	14,623.84	15,000.00	
43-2000 INTERNET	0.00	0.00	0.00	1,097.60	2,500.00	
<b>UTILITIES</b>	<b>21,900.00</b>	<b>25,034.00</b>	<b>16,500.00</b>	<b>21,694.99</b>	<b>19,500.00</b>	<b>18.18%</b>
<b>RENTAL</b>						
44-0500 RENTAL OF LAND	77,000.00	75,985.00	81,000.00	1,200.00	90,000.00	
<b>RENTAL</b>	<b>77,000.00</b>	<b>75,985.00</b>	<b>81,000.00</b>	<b>1,200.00</b>	<b>90,000.00</b>	<b>11.11%</b>

# Custom Budget Report

	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 004-4 TELECOMMUNICATIONS / Services & Utilities CONT'D						
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-1500 ELECTRICAL (REPAIRS & MAI	250.00	0.00	250.00	0.00	250.00	
46-3000 EQUIP-INC FURNITURE (MAIN	4,000.00	3,495.00	4,000.00	0.00	4,000.00	
46-5500 RADIOS-BASE (REPAIRS & MA	65,000.00	68,146.00	65,000.00	61,614.93	70,000.00	
46-6500 OFFICE EQUIP.(REPAIRS & M	2,000.00	396.00	2,000.00	545.22	2,000.00	
46-7600 SOFTWARE LICENSING	35,000.00	33,496.00	35,000.00	37,647.39	35,000.00	
<b>BUILDING/EQUIP</b>	<b>106,250.00</b>	<b>105,533.00</b>	<b>106,250.00</b>	<b>99,807.54</b>	<b>111,250.00</b>	<b>4.71%</b>
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	1,000.00	0.00	0.00	0.00	0.00	
48-2000 DUES & FEES	1,500.00	0.00	1,500.00	296.00	1,500.00	
48-3500 POSTAGE	400.00	346.00	400.00	188.77	400.00	
<b>OFFICE SERVICES</b>	<b>2,900.00</b>	<b>346.00</b>	<b>1,900.00</b>	<b>484.77</b>	<b>1,900.00</b>	<b>0.00%</b>
<b>REGISTRATION &amp; TRAINING</b>						
49-3400 REGISTRATIONS & ENROLLMEN	3,500.00	1,560.00	3,500.00	295.00	3,500.00	
49-4000 TRAINING EDUCATION	5,500.00	6,784.00	6,500.00	3,954.50	6,500.00	
<b>REGIS. &amp; TRAINING</b>	<b>9,000.00</b>	<b>8,344.00</b>	<b>10,000.00</b>	<b>4,249.50</b>	<b>10,000.00</b>	<b>0.00%</b>
<b>Division 4</b>	<b>Services &amp; Utilities</b>	<b>239,015.00</b>	<b>239,500.00</b>	<b>138,697.68</b>	<b>264,750.00</b>	<b>10.54%</b>
Dept/Div: 004-5 TELECOMMUNICATIONS / Supplies & Materials						
<b>FOOD &amp; GROCERIES</b>						
51-0500 FOOD-MEETINGS	1,500.00	2,041.00	1,500.00	1,281.19	1,500.00	
<b>FOOD/GROCERIES</b>	<b>1,500.00</b>	<b>2,041.00</b>	<b>1,500.00</b>	<b>1,281.19</b>	<b>1,500.00</b>	<b>0.00%</b>

### Custom Budget Report Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed	% Increase Decrease
<b>SUPPLIES</b>						
53-2400 EQUIPMENT (SUPPLIES)	2,000.00	0.00	2,000.00	0.00	2,000.00	
53-3500 OFFICE (SUPPLIES)	9,500.00	22,526.00	10,000.00	10,846.92	12,000.00	
53-6000 PUBLIC SAFETY (SUPPLIES)	5,000.00	2,375.00	5,000.00	1,707.08	5,000.00	
<b>SUPPLIES</b>	<b>16,500.00</b>	<b>24,901.00</b>	<b>17,000.00</b>	<b>12,554.00</b>	<b>19,000.00</b>	<b>11.76%</b>
<b>UNIFORMS &amp; CLOTHING</b>						
54-0500 CLOTHING - UNIFORMS	5,000.00	2,349.00	5,500.00	1,035.38	5,500.00	
<b>UNIFORMS</b>	<b>5,000.00</b>	<b>2,349.00</b>	<b>5,500.00</b>	<b>1,035.38</b>	<b>5,500.00</b>	<b>0.00%</b>
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500 PERIODICALS & SUBSCRIPTIO	100.00	0.00	100.00	0.00	100.00	
55-1000 STATUTE & REFERENCE	100.00	0.00	100.00	0.00	100.00	
READING/REF MAT.	200.00	0.00	200.00	0.00	200.00	0.00%
<b>Division 5</b>	<b>23,200.00</b>	<b>29,291.00</b>	<b>24,200.00</b>	<b>14,870.57</b>	<b>26,200.00</b>	<b>8.26%</b>
<b>Supplies &amp; Materials</b>						
Dept/Div: 004-7 TELECOMMUNICATIONS / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-1000 COMMUNICATIONS (EQUIP)	115,000.00	75,748.00	75,000.00	18,003.62	60,000.00	
73-2500 FURNITURE & FIXTURES (EQU	5,000.00	11,553.00	7,000.00	10,081.90	7,000.00	
73-3500 MOTOR VEHICLE	2,500.00	0.00	2,500.00	0.00	2,500.00	
73-5000 OFFICE (EQUIP)	4,000.00	2,608.00	4,000.00	739.00	4,000.00	
73-7500 COMPUTER EQUIPMENT	1,500.00	4126.00	1,500.00	5,328.80	1,500.00	
<b>Division 7</b>	<b>128,000.00</b>	<b>94,035.00</b>	<b>90,000.00</b>	<b>34,153.32</b>	<b>75,000.00</b>	<b>-16.67%</b>
<b>CAPITAL -</b>						
<b>Expense Totals:</b>	<b>3,444,752.00</b>	<b>3,243,874.00</b>	<b>3,715,459.00</b>	<b>2,331,925.36</b>	<b>3,881,825.53</b>	<b>4.48%</b>

### Custom Budget Report Expense

Division 3	Personnel	3,515,875.53	
Division 4	Services	264,750.00	
Division 5	Supplies	26,200.00	
Division 7	Capital	75,000.00	
	TOTAL	3,881,825.53	\$ Increase (Decrease) from 2022-2023
			166,366.53

## Custom Budget Report

Approved

	Revenue				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept: 004 TELECOMMUNICATIONS						
06 TRANSCRIPTS	500.00	473.00	500.00	86.99	200.00	
07 OTHER PRCC	197,000.00	153,111.00	202,588.00	156,363.75	202,600.00	
<b>TELECOMM.</b>	<b>197,500.00</b>	<b>153,584.00</b>	<b>203,088.00</b>	<b>156,450.74</b>	<b>202,800.00</b>	
<b>Revenue Totals:</b>	<b>197,500.00</b>	<b>153,584.00</b>	<b>203,088.00</b>	<b>156,450.74</b>	<b>202,800.00</b>	<b>-0.14%</b>

### Custom Budget Report

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 005-3 DISTRICT ATTORNEY / Payroll					
<b>PAYROLL</b>					
31-0011 ASSISTANT TO DEPARTMENT H	51,289.00	56,335.00	56,345.00	42,751.60	63,072.26
31-0015 INVESTIGATOR	67,658.00	73,177.00	69,016.00	51,829.08	71,084.33
31-0018 VICTIM WITNESS ADVOCATE	139,961.00	126,074.00	187,200.00	126,952.84	223,648.22
31-0020 REGULAR EMPLOYEES	280,794.00	301,345.00	302,076.00	208,398.95	303,686.28
33-0002 OVERTIME PAY	0.00	0.00	0.00	3,736.54	0.00
34-0001 REGULAR PART-TIME	48,177.00	32,816.00	21,710.00	31,195.57	20,888.40
34-0002 PART TIME LEGAL INTERNSHIP	5,000.00	4,680.00	6,300.00	6,137.00	6,489.00
31-1000 Admin Assistant - new pos	0.00	0.00	0.00	0.00	52,547.04
<b>Payroll</b>	<b>592,879.00</b>	<b>594,427.00</b>	<b>642,647.00</b>	<b>471,001.58</b>	<b>741,415.53</b>
<b>Payroll Benefits</b>					
47-1900 SELF-FUNDED RISK MANAGEME	8,500.00	10,423.00	10,300.00	7,957.38	9,200.00
47-2400 INSURANCE-EMPLOYEES MEDIC	210,381.00	222,997.00	257,554.00	184,154.35	299,602.10
47-2410 HRA - HEALTH REIMB ACCT	4,000.00	3,562.00	5,000.00	3,429.59	5,000.00
47-2500 INS- UNEMPLOYMENT COMP	400.00	0.00	400.00	0.00	450.00
47-3300 INSURANCE-WORKERS COMP	3,135.00	2,857.00	31,690.00	23,767.47	44,334.83
47-3400 DEFERRED COMPENSATION	12,043.00	11,879.00	12,760.00	5,789.04	15,863.47
47-3500 MAINE PERS RETIREMENT	34,769.00	24,769.00	40,863.00	35,173.16	47,427.49
47-3800 SOCIAL SECURITY	46,157.00	42,535.00	50,139.00	33,107.56	56,526.91
<b>Benefits</b>	<b>319,385.00</b>	<b>319,022.00</b>	<b>408,706.00</b>	<b>293,378.55</b>	<b>478,404.80</b>
<b>Division 3</b>	<b>912,264.00</b>	<b>913,449.00</b>	<b>1,051,353.00</b>	<b>764,380.13</b>	<b>1,219,820.33</b>
					<b>17.05%</b>
					<b>16.02%</b>



**Custom Budget Report**

	Expense			2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget Through 09-30		
Dept/Div: 005-4 DISTRICT ATTORNEY / Services & Utilities CONT'D					
<b>RENTAL</b>					
44-1000 RENTAL OF BLDGS & OFFICES	13,500.00	8,663.00	13,500.00	7,087.50	11,000.00
44-1500 RENTAL OF EQUIPMENT	100.00	0.00	100.00	0.00	100.00
<b>RENTAL</b>	<b>13,600.00</b>	<b>8,663.00</b>	<b>13,600.00</b>	<b>7,087.50</b>	<b>11,100.00</b>
					<b>-18.38%</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>					
46-6000 RUBBISH REMOVAL	1,000.00	350.00	1,000.00	715.00	1,000.00
46-6500 OFFICE EQUIP.(REPAIRS & M	2,000.00	1,332.00	2,000.00	1,032.75	2,000.00
<b>REPAIR &amp; MAINT</b>	<b>3,000.00</b>	<b>1,682.00</b>	<b>3,000.00</b>	<b>1,747.75</b>	<b>3,000.00</b>
					<b>0.00%</b>
<b>OFFICE SERVICES EXPENSE</b>					
48-0500 ADVERTISING	500.00	0.00	0.00	0.00	0.00
48-2000 DUES & FEES	6,000.00	821.00	6,000.00	4,125.00	6,000.00
48-3500 POSTAGE	7,200.00	4,502.00	5,500.00	2,281.36	5,500.00
48-4000 PRINTING (SERVICES)	1,500.00	428.00	750.00	271.04	750.00
<b>OFFICE SERVICES</b>	<b>15,200.00</b>	<b>5,751.00</b>	<b>12,250.00</b>	<b>6,677.40</b>	<b>12,250.00</b>
					<b>0.00%</b>
<b>REGISTRATION &amp; TRAINING</b>					
49-0500 CRIMINAL INVESTIGATION EX	3,500.00	2,944.00	3,500.00	2,074.01	3,500.00
49-2500 WITNESS FEES AND EXPENSES	2,000.00	0.00	2,000.00	0.00	2,000.00
49-3400 REGISTRATIONS & ENROLLMEN	10,000.00	8,662.00	12,500.00	3,471.00	13,000.00
<b>REGIS. &amp; TRAINING</b>	<b>15,500.00</b>	<b>11,606.00</b>	<b>18,000.00</b>	<b>5,545.01</b>	<b>18,500.00</b>
					<b>2.78%</b>
<b>Division 4</b>	<b>135,475.00</b>	<b>84,110.00</b>	<b>134,025.00</b>	<b>57,452.65</b>	<b>146,775.00</b>
					<b>9.51%</b>

### Custom Budget Report

	2021		2022		2023 Proposed	% Increase (Decrease)
	Budget	Actual	Budget	Through 09-30		
Dept/Div: 005-5 DISTRICT ATTORNEY / Supplies & Materials CONT'D						
<b>SUPPLIES</b>						
53-3500 OFFICE (SUPPLIES)	12,500.00	12,222.00	12,500.00	7,093.30	15,000.00	
<b>SUPPLIES</b>	12,500.00	12,222.00	12,500.00	7,093.30	15,000.00	20.00%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500 PERIODICALS & SUBSCRIPTIO	1,500.00	1,159.00	750.00	0.00	750.00	
55-1000 STATUTE & REFERENCE	8,500.00	6,859.00	8,500.00	6,234.30	8,500.00	
<b>READING &amp; REF. MAT.</b>	10,000.00	8,018.00	9,250.00	6,234.30	9,250.00	0.00%
<b>Division 5</b>	<b>22,500.00</b>	<b>20,240.00</b>	<b>21,750.00</b>	<b>13,327.60</b>	<b>24,250.00</b>	<b>11.49%</b>
Dept/Div: 005-7 DISTRICT ATTORNEY / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-2500 FURNITURE & FIXTURES (EQU	2,000.00	239.00	2,000.00	435.98	2,000.00	
73-4500 MOTOR VEHICLES (EQUIP)	5,000.00	5,800.00	5,000.00	0.00	5,000.00	
73-5000 OFFICE (EQUIP)	4,500.00	955.00	4,500.00	269.99	4,500.00	
73-7500 COMPUTER EQUIPMENT	5,000.00	0.00	5,000.00	2,758.11	7,500.00	
<b>Division 7</b>	<b>16,500.00</b>	<b>6,994.00</b>	<b>16,500.00</b>	<b>3,464.08</b>	<b>19,000.00</b>	<b>15.15%</b>
<b>Expense Totals:</b>	<b>1,086,739.00</b>	<b>1,024,793.00</b>	<b>1,223,628.00</b>	<b>838,624.46</b>	<b>1,409,845.33</b>	<b>15.22%</b>
Division 3	Personnel	1,219,820.33				
Division 4	Services	146,775.00				
Division 5	Supplies	24,250.00				
Division 7	Capital	19,000.00				
<b>TOTAL</b>	<b>\$ Increase (Decrease) from 2022-2023</b>	<b>1,409,845.33</b>	<b>\$</b>	<b>186,217.33</b>		

### Custom Budget Report

Approved

**% Increase  
(Decrease)**

Revenue		2021	2022	2022	2023
		Budget	Actual	Budget	Proposed
				Through 09-30	

Dept: 005 DISTRICT ATTORNEY

46 Deferred Disposition	14,000.00	5,145.00	6,000.00	6,160.00	6,000.00
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<b>Revenue Totals:</b>	<b>14,000.00</b>	<b>5,145.00</b>	<b>6,000.00</b>	<b>6,160.00</b>	<b>6,000.00</b>
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**0.00%**

### Custom Budget Report

Dept/Div: 006-3 COUNTY COMMISSIONERS / Payroll	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
<b>PAYROLL</b>					
31-0004 COUNTY ADMINISTRATOR	85,051.00	77,080.80	86,710.00	67,960.14	98,549.01
31-0005 COUNTY OFFICERS	46,915.00	46,914.40	47,853.00	35,877.40	49,297.00
31-0007 HR ADMINISTRATOR	0.00	8,174.00	0.00	0.00	0.00
31-0011 ASSISTANT TO DEPARTMENT H	44,987.00	47,372.27	47,182.00	36,204.81	49,987.09
<b>Payroll</b>	<b>176,953.00</b>	<b>179,541.47</b>	<b>181,745.00</b>	<b>140,042.35</b>	<b>197,833.10</b>
<b>Payroll Benefits</b>					
47-1900 SELF-FUNDED RISK MANAGEME	3,000.00	2,632.63	3,000.00	1,831.59	3,000.00
47-2400 INSURANCE-EMPLOYEES MEDIC	70,646.00	70,429.98	79,329.00	58,057.12	96,346.28
47-2410 HRA - HEALTH REIMB	3,000.00	1,944.87	3,000.00	1,987.91	3,000.00
47-2415 - HEALTH STIPEND	0.00	3,000.00	3,000.00	2,000.00	0.00
47-2500 INS- UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
47-3300 INSURANCE-WORKERS COMP	2,723.00	2,483.78	7,326.00	5,494.50	9,681.45
47-3400 DEFERRED COMPENSATION	5,279.00	5,557.75	5,476.00	4,572.41	7,158.23
47-3500 MAINE STATE RETIREMENT	10,245.00	7,330.41	10,445.00	7,861.26	11,700.77
47-3800 SOCIAL SECURITY	13,940.00	12,532.63	14,323.00	9,755.46	15,134.20
<b>Benefits</b>	<b>108,833.00</b>	<b>105,912.05</b>	<b>125,899.00</b>	<b>91,560.25</b>	<b>146,020.93</b>
<b>Division 3</b>	<b>285,786.00</b>	<b>285,453.52</b>	<b>307,644.00</b>	<b>231,602.60</b>	<b>343,854.03</b>
<b>Payroll/Benefits</b>					
					<b>11.77%</b>

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 006-4 COUNTY COMMISSIONERS / Services & Utilities CONT'D					
<b>SERVICES</b>					
40-0200 COMPUTER PROGRAMMING	2,000.00	867.14	1,000.00	0.00	1,000.00
40-0400 LEGAL ASSISTANCE	12,000.00	7,031.10	0.00	10,204.50	5,000.00
40-1600 AERIAL PHOTOGRAPHY	12,000.00	24,000.00	12,000.00	5,354.00	0.00
<b>SERVICES</b>	26,000.00	31,898.24	13,000.00	15,558.50	6,000.00
					-53.85%
<b>TRAVEL EXPENSES</b>					
41-0500 AUTOMOBILE MILEAGE	2,500.00	418.31	2,500.00	176.70	2,500.00
41-1000 MEALS	1,000.00	471.22	1,000.00	0.00	1,000.00
41-1500 LODGING	2,500.00	1,944.96	2,500.00	0.00	2,500.00
41-2000 OTHER - TOLLS, ETC.	250.00	266.60	100.00	0.00	100.00
41-2700 AIRLINE, BUS, ETC.	0.00	418.81	0.00	0.00	1,000.00
<b>TRAVEL EXPENSES</b>	6,250.00	3,519.90	6,100.00	176.70	7,100.00
					16.39%
<b>UTILITIES</b>					
43-1500 TELEPHONE	1,350.00	985.42	1,000.00	500.41	1,000.00
<b>UTILITIES</b>	1,350.00	985.42	1,000.00	500.41	1,000.00
					0.00%
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>					
46-6500 OFFICE EQUIP.(REPAIRS & M	1,000.00	1,471.00	500.00	1,994.08	500.00
46-7500 COMPUTER REPAIR & MAINTEN	100.00	0.00	0.00	0.00	0.00
<b>BUILDING/EQUIP</b>	1,100.00	1,471.00	500.00	1,994.08	500.00
					0.00%

### Custom Budget Report

	Expense				% Increase (Decrease)
	2020 Budget	2020 Actual	2021 Budget	2021 Through 09-30	
Dept/Div: 006-4 COUNTY COMMISSIONERS / Services & Utilities CONT'D					
<b>OFFICE SERVICES EXPENSE</b>					
48-0500 ADVERTISING	1,000.00	1,424.00	1,000.00	145.00	1,000.00
48-2000 DUES & FEES	14,000.00	11,842.53	14,500.00	14,886.35	14,500.00
48-3500 POSTAGE	600.00	401.89	500.00	86.93	500.00
48-4000 PRINTING (SERVICES)	700.00	17.25	200.00	0.00	200.00
<b>OFFICE SERVICES</b>	<b>16,300.00</b>	<b>13,685.67</b>	<b>16,200.00</b>	<b>15,118.28</b>	<b>16,200.00</b>
					0.00%
<b>REGISTRATION &amp; TRAINING</b>					
49-3400 REGISTRATIONS & ENROLLMEN	2,000.00	1,868.99	2,000.00	685.00	2,000.00
49-4000 TRAINING EDUCATION	500.00	50.00	500.00	0.00	3,200.00
<b>REGIS &amp; TRAINING</b>	<b>2,500.00</b>	<b>1,918.99</b>	<b>2,500.00</b>	<b>685.00</b>	<b>5,200.00</b>
					108.00%
<b>Division 4</b>	<b>53,500.00</b>	<b>53,479.22</b>	<b>39,300.00</b>	<b>34,032.97</b>	<b>36,000.00</b>
					<b>-8.40%</b>
Dept/Div: 006-5 COUNTY COMMISSIONERS / Supplies & Materials					
<b>FOOD &amp; GROCERIES</b>					
51-0500 FOOD-MEETINGS	1,200.00	685.39	1,200.00	666.98	1,200.00
<b>FOOD &amp; GROCERIES</b>	<b>1,200.00</b>	<b>685.39</b>	<b>1,200.00</b>	<b>666.98</b>	<b>1,200.00</b>
					0.00%
<b>SUPPLIES</b>					
53-3300 STRATEGIC SUPPLIES	-	723.00	0	0	
53-3500 OFFICE (SUPPLIES)	3,000.00	3,418.28	3,000.00	1,219.07	3,500.00
<b>SUPPLIES</b>	<b>3,000.00</b>	<b>4,141.28</b>	<b>3,000.00</b>	<b>1,219.07</b>	<b>3,500.00</b>
					16.67%

### Custom Budget Report

	Expense				% Increase (Decrease)
	2020 Budget	2020 Actual	2021 Budget	2021 Through 09-30	
Dept/Div: 006-5 COUNTY COMMISSIONERS / Supplies & Materials					
<b>READING &amp; REFERENCE MATERIAL</b>					
55-0500 PERIODICALS & SUBSCRIPTIO	500.00	521.17	0.00	0.00	0.00
55-1000 STATUTE & REFERENCE	1,250.00		750.00	0.00	500.00
<b>READING &amp; REF</b>	1,750.00	521.17	750.00	0.00	500.00
					<b>-33.33%</b>
<b>Division 5-SUPPLIES &amp; MATERIALS</b>					
	<b>5,950.00</b>	<b>5,347.84</b>	<b>4,950.00</b>	<b>1,886.05</b>	<b>5,200.00</b>
Dept/Div: 006-7 COUNTY COMMISSIONERS / Building & Equipment					
CAPITAL - EQUIPMENT					
73-2500 FURNITURE & FIXTURES (EQU	1,500.00	6,632.01	1,500.00	1020.03	1,500.00
73-5000 OFFICE (EQUIP)	700.00	(3,229.68)	700.00	0.00	700.00
<b>Division 7</b>	<b>2,200.00</b>	<b>3,402.33</b>	<b>2,200.00</b>	<b>1,020.03</b>	<b>2,200.00</b>
					<b>0.00%</b>
<b>Expense Totals:</b>					
	<b>347,436.00</b>	<b>347,682.91</b>	<b>354,094.00</b>	<b>268,541.65</b>	<b>387,254.03</b>
					<b>9.36%</b>

#### EXPENDITURE SUMMARY

Division 3	Personnel	343,854.03
Division 4	Services	36,000.00
Division 5	Supplies	5,200.00
Division 7	Capital	2,200.00
TOTAL		387,254.03 \$ Increase (Decrease) from 2022-2023
		\$ 33,160.03

## Custom Budget Report

Approved

	Revenue				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept: 006 COUNTY COMMISSIONERS					
02 ADMIN FEES 5% UT BUDGET -	95,677.00	55,063.00	96,529.00	48,216.00	98,000.00
07 OTHER REVENUES	30,000.00	69,767.00	25,000.00	11,896.94	27,500.00
<b>Revenue Totals:</b>	<b>125,677.00</b>	<b>124,830.00</b>	<b>121,529.00</b>	<b>60,112.94</b>	<b>125,500.00</b>

07 - Includes Efficiency Maine incentives, parking fees and NWDB 10% indirect cost reimbursements

### Custom Budget Report

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 007-3 COUNTY TREASURER / Payroll					
<b>PAYROLL</b>					
31-0005 COUNTY OFFICERS	13,027.00	12,028.80	13,292.00	9,196.60	13,361.49
31-0006 FINANCE DIRECTOR	63,544.00	64,674.55	64,815.00	41,250.00	68,431.56
31-0010 ASSIST. FINANCE DIRECTOR	55,423.00	36,605.77	57,198.00	40,147.60	57,170.14
31-0011 PAYROLL ASSISTANT	19,413.00	12,313.76	41,200.00	31,756.00	48,297.17
34-0001 PART-TIME CLERICAL ASSISTANT	151,407.00	125,622.88	25,882.00	29,520.63	45,409.96
<b>PAYROLL</b>			<b>202,387.00</b>	<b>151,870.83</b>	<b>232,670.32</b>
<b>PAYROLL BENEFITS</b>					
47-1900 SELF-FUNDED RISK MANAGEME	1,700.00	2,252.58	2,800.00	2,039.67	2,900.00
47-2400 INSURANCE-EMPLOYEES MEDIC	37,288.00	44,677.02	59,915.00	35,011.73	95,895.00
47-2410 HRA - HEALTH REIMB ACCT	1,000.00	2,269.43	1,000.00	630.59	2,000.00
47-2500 INS- UNEMPLOYMENT COMP	0.00	2,485.56	0.00	0.00	0.00
47-3300 INSURANCE-WORKERS COMP	1,191.00	1,084.54	3,354.00	2,515.50	4,245.06
47-3400 DEFERRED COMPENSATION	3,880.00	3,846.81	5,640.00	1,385.28	8,754.66
47-3500 MAINE STATE RETIREMENT	5,654.00	2,016.95	5,835.00	4,102.49	7,194.23
47-3800 SOCIAL SECURITY	11,880.00	12,083.55	15,915.00	11,420.73	17,799.28
<b>BENEFITS</b>	<b>62,593.00</b>	<b>70,716.44</b>	<b>94,459.00</b>	<b>57,105.99</b>	<b>138,788.23</b>
<b>Division 3 Payroll</b>	<b>214,000.00</b>	<b>196,339.32</b>	<b>296,846.00</b>	<b>208,976.82</b>	<b>371,458.55</b>
46.93%					
25.14%					
Dept/Div: 007-4 COUNTY TREASURER / Services & Utilities					
<b>SERVICES</b>					
40-0200 COMPUTER PROGRAMMING	1,000.00	1,019.35	1,000.00	2,394.24	14,000.00
40-0400 LEGAL ASSISTANCE	0.00	1,209.00	200.00	3,620.98	200.00
40-0500 ACCOUNTING AND AUDITING	8,500.00	8,500.00	8,500.00	-5,189.83	12,000.00
40-3500 CLEANING & SANITARY	0.00	310.00	300.00	0.00	0.00
<b>SERVICES</b>	<b>9,500.00</b>	<b>11,038.35</b>	<b>10,000.00</b>	<b>825.39</b>	<b>26,200.00</b>
162.00%					

## Custom Budget Report

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 007-4 COUNTY TREASURER / Services & Utilities CONT'D					
<b>TRAVEL EXPENSES</b>					
41-0500 AUTOMOBILE MILEAGE	300.00	0.00	300.00	0.00	350.00
41-1000 MEALS	500.00	0.00	500.00	49.09	550.00
41-1500 LODGING	800.00	0.00	800.00	0.00	850.00
<b>TRAVEL EXPENSES</b>	<b>1,600.00</b>	<b>0.00</b>	<b>1,600.00</b>	<b>49.09</b>	<b>1,750.00</b>
<b>UTILITIES</b>					
43-1500 TELEPHONE	700.00	545.55	700.00	193.47	750.00
<b>UTILITIES</b>	<b>700.00</b>	<b>545.55</b>	<b>700.00</b>	<b>193.47</b>	<b>750.00</b>
<b>BUILDING / EQUIP REPAIR &amp; MAINT</b>					
46-6500 OFFICE EQUIP.(REPAIRS & M	100.00	35.03	600.00	1,221.76	600.00
<b>REPAIR &amp; MAINT</b>	<b>100.00</b>	<b>35.03</b>	<b>600.00</b>	<b>1,221.76</b>	<b>600.00</b>
<b>OFFICE SERVICES EXPENSE</b>					
48-0500 ADVERTISING	100.00	375.00	0.00	0.00	0.00
48-2000 DUES & FEES	100.00	20.00	100.00	95.00	100.00
48-3500 POSTAGE	2,500.00	2,461.18	3,000.00	1,501.24	3,200.00
48-4000 PRINTING (SERVICES)	1000.00	1,701.64	1000.00	1290.16	1000.00
<b>OFFICE SERVICES</b>	<b>3,700.00</b>	<b>4,557.82</b>	<b>4,100.00</b>	<b>2,886.40</b>	<b>4,300.00</b>
<b>REGISTRATION &amp; TRAINING</b>					
49-3400 REGISTRATIONS & ENROLLMEN	350.00	50.00	350.00	0.00	350.00
<b>REGIS. &amp; TRAINING</b>	<b>350.00</b>	<b>50.00</b>	<b>350.00</b>	<b>0.00</b>	<b>350.00</b>
<b>Division 4</b>	<b>15,950.00</b>	<b>16,226.75</b>	<b>17,350.00</b>	<b>5,176.11</b>	<b>33,950.00</b>
					<b>95.68%</b>

### Custom Budget Report

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 007-5 COUNTY TREASURER / Supplies & Materials					
<b>SUPPLIES</b>					
53-3500 OFFICE (SUPPLIES)	5,000.00	7,933.74	6,000.00	3,112.91	6,500.00
<b>SUPPLIES</b>	5,000.00	7,933.74	6,000.00	3,112.91	6,500.00
<b>Division 5</b>	<b>5,000.00</b>	<b>7,933.74</b>	<b>6,000.00</b>	<b>3,112.91</b>	<b>6,500.00</b>
Dept/Div: 007-7 COUNTY TREASURER /Building & Equipment					
<b>CAPITAL - EQUIPMENT</b>					
73-2500 FURNITURE & FIXTURES (EQU)	1000.00	3261.00	2,000.00	122.49	2,000.00
<b>Division 7</b>	<b>1000.00</b>	<b>3261.00</b>	<b>2,000.00</b>	<b>122.49</b>	<b>2,000.00</b>
<b>Expense Totals:</b>	<b>235,950.00</b>	<b>223,760.81</b>	<b>322,196.00</b>	<b>217,388.33</b>	<b>413,908.55</b>

#### EXPENDITURE SUMMARY

Division 3	Personnel	371,458.55
Division 4	Services	33,950.00
Division 5	Supplies	6,500.00
Division 7	Capital	2,000.00
<b>TOTAL</b>		<b>413,908.55 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ 91,712.55</b>

### Custom Budget Report

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 008-3 COUNTY BUILDINGS / Payroll						
<b>PAYROLL</b>						
31-0006 DEPARTMENT HEADS	61,612.00	61,111.00	63,955.00	48,879.20	68,869.28	
31-0011 ASSISTANT TO DEPARTMENT H	52,213.00	55,334.00	53,253.00	48,552.45	0.00	
31-0040 CUSTODIANS	168,605.00	152,919.00	144,455.00	140,840.61	150,227.26	
31-0040 MAINTENANCE TECH	0.00	0.00	37,440.00	0.00	83,492.99	
33-0001 OVERTIME PAY	0.00	0.00	0.00	6,790.71	0.00	
34-0001 PART-TIME CUSTODIAN	15,000.00	0.00	0.00	0.00	0.00	
<b>PAYROLL</b>	<b>297,430.00</b>	<b>269,364.00</b>	<b>299,103.00</b>	<b>245,062.97</b>	<b>302,589.53</b>	<b>1.17%</b>
<b>PAYROLL BENEFITS</b>						
47-1900 SELF-FUNDED RISK MANAGEME	3,000.00	4,425.00	4,900.00	3,014.37	4,300.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	98,515.00	62,127.00	105,548.00	58,858.37	101,831.51	
47-2410 HRA - HEALTH REIMB ACCT.	1,800.00	1,414.00	2,000.00	1,415.82	2,500.00	
47-2415 HEALTH STIPEND	0.00	0.00	3,000.00	0.00	0.00	
47-2500 INS- UNEMPLOYMENT COMP.	500.00	0.00	500.00	0.00	500.00	
47-3300 INSURANCE-WORKERS COMP.	20,284.00	18,479.00	19,103.00	14,327.28	23,658.51	
47-3400 DEFERRED COMPENSATION	10,284.00	4,015.00	10,384.00	2,513.25	17,033.62	
47-3500 MAINE PERS RETIREMENT	10,285.00	10,639.00	11,402.00	14,838.22	12,080.58	
47-3800 SOCIAL SECURITY	22,393.00	19,937.00	23,404.00	18,116.69	26,434.72	
<b>BENEFITS</b>	<b>167,061.00</b>	<b>121,036.00</b>	<b>180,241.00</b>	<b>113,084.00</b>	<b>188,338.94</b>	<b>4.49%</b>
<b>Division 3</b>	<b>464,491.00</b>	<b>390,400.00</b>	<b>479,344.00</b>	<b>358,146.97</b>	<b>490,928.47</b>	<b>2.42%</b>
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D						
<b>SERVICES</b>						
40-0200 LEGAL ASSISTANCE	0.00	945.00	0.00	117.00	1,200.00	
40-3500 PEST/SANITATION	0.00	300.00	500.00	860.00	1,200.00	
<b>SERVICES</b>	<b>0.00</b>	<b>945.00</b>	<b>0.00</b>	<b>977.00</b>	<b>1,200.00</b>	

### Custom Budget Report

	Expense					% Increase (Decrease)
	2021	2021	2022	2022	2023	
	Budget	Actual	Budget	Through 09-30	Proposed	
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D						
<b>PARTS &amp; MAINTENANCE</b>						
42-0500 FUEL & SERVICE	350.00	0.00	350.00	139.18	350.00	
42-0600 TIRES	500.00	494.00	500.00	0.00	500.00	
42-0800 PARTS/LABOR	1,500.00	520.00	1,500.00	3,142.43	1,500.00	
<b>PARTS &amp; MAINT.</b>	<b>2,350.00</b>	<b>1,014.00</b>	<b>2,350.00</b>	<b>3,281.61</b>	<b>2,350.00</b>	<b>0.00%</b>
<b>UTILITIES</b>						
43-0500 ELECTRICITY	213,100.00	189,723.00	200,000.00	178,679.74	275,000.00	
43-1000 SEWER FEES	60,000.00	64,803.00	60,000.00	44,510.79	60,000.00	
43-1100 WATER	19,000.00	24,803.00	22,000.00	18,760.27	25,000.00	
43-1500 TELEPHONE	3,000.00	2,298.00	3,000.00	1,344.95	3,000.00	
<b>UTILITIES</b>	<b>295,100.00</b>	<b>281,627.00</b>	<b>285,000.00</b>	<b>243,295.75</b>	<b>363,000.00</b>	<b>27.37%</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-0500 PARKING LOT & GROUNDS	50,000.00	47,894.00	50,000.00	50,019.31	50,000.00	
46-1000 BUILDINGS & STRUCTURES (M	7,500.00	15,670.00	10,000.00	11,857.60	12,500.00	
46-1500 ELECTRICAL (REPAIRS & MAI	4,000.00	7,985.00	5,000.00	1,055.00	5,000.00	
46-2000 ELEVATOR (REPAIRS & MAINT	5,500.00	4,473.00	5,500.00	4,756.78	6,000.00	
46-3400 GENERATORS (REPAIRS & MAI	1,200.00	0.00	1,200.00	909.00	1,200.00	
46-3500 HEATING (REPAIRS & MAINT)	24,500.00	29,312.00	24,500.00	36,246.49	30,000.00	
46-4500 PLUMBING (REPAIRS & MAINT	2,500.00	1,660.00	2,500.00	852.28	2,500.00	
46-6000 RUBBISH REMOVAL	10,000.00	17,421.00	17,000.00	16,814.93	22,000.00	
<b>BUILDING/EQUIP</b>	<b>105,200.00</b>	<b>124,415.00</b>	<b>115,700.00</b>	<b>122,511.39</b>	<b>129,200.00</b>	<b>11.67%</b>

### Custom Budget Report

	Expense			2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget Through 09-30		
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D					
<b>OFFICE SERVICES EXPENSE</b>					
48-0500 ADVERTISING	500.00	1,216.00	500.00	500.00	
48-2000 DUES & FEES	100.00	315.00	100.00	100.00	
<b>OFFICE SERVICES</b>	600.00	1,531.00	600.00	600.00	0.00%
<b>REGISTRATION &amp; TRAINING</b>					
49-3300 FEES - STATE AGENCIES	450.00	200.00	450.00	500.00	
49-4000 TRAINING EDUCATION	0.00	0.00	0.00		
<b>REGIS. &amp; TRAINING</b>	450.00	200.00	450.00	500.00	11.11%
<b>Division 4</b>	<b>403,700.00</b>	<b>409,732.00</b>	<b>404,100.00</b>	<b>496,850.00</b>	<b>22.95%</b>
Dept/Div: 008-5 COUNTY BUILDINGS / Supplies & Materials					
<b>HEATING FUEL</b>					
52-0500 HEATING FUEL	120,000.00	107,825.00	130,000.00	200,000.00	
<b>HEATING FUEL</b>	120,000.00	107,825.00	130,000.00	200,000.00	53.85%
<b>SUPPLIES</b>					
53-1500 CLEANING & DISINFECTANT	3,000.00	7,566.00	3,000.00	3,000.00	
53-2500 MAINTENANCE SUPPLIES	12,000.00	11,727.00	12,000.00	15,000.00	
53-3500 OFFICE (SUPPLIES)	750.00	1376.00	750.00	2,000.00	
<b>SUPPLIES</b>	15,750.00	20,669.00	15,750.00	20,000.00	26.98%
<b>UNIFORMS &amp; CLOTHING</b>					
54-0500 CLOTHING - UNIFORMS	3,000.00	2,055.00	500.00	1,500.00	
<b>UNIFORMS/CLOTH.</b>	3,000.00	2,055.00	500.00	1,500.00	200.00%

**Custom Budget Report**

		Expense				2023 Proposed	% Increase (Decrease)
2021	2021	2022	2022	2022			
Budget	Actual	Budget	Through 09-30	Budget			
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D							
<b>READING &amp; REFERENCE MATERIAL</b>							
55-0500 PERIODICALS & SUBSCRIPTIO	500.00	494.00	500.00	500.00	500.00		
<b>READING/REF. MAT.</b>	500.00	494.00	500.00	500.00	500.00		0.00%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	<b>139,250.00</b>	<b>131,043.00</b>	<b>146,750.00</b>	<b>148,082.41</b>	<b>222,000.00</b>	<b>51.28%</b>
Dept/Div: 008-7 COUNTY BUILDINGS / Building & Equipment							
<b>CAPITAL - EQUIPMENT</b>							
73-3500 MAINTENANCE (EQUIP)	0.00	0.00	0.00	0.00	0.00		
<b>Division 7</b>	<b>CAPITAL -</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expense Totals:</b>		<b>1,007,441.00</b>	<b>931,175.00</b>	<b>1,030,194.00</b>	<b>876,511.13</b>	<b>1,209,778.47</b>	<b>17.43%</b>

**EXPENDITURE SUMMARY**

Division 3	Personnel	490,928.47
Division 4	Services	496,850.00
Division 5	Supplies	222,000.00
Division 7	Capital	0.00
<b>TOTAL</b>		<b>1,209,778.47 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ 179,584.47</b>

**Custom Budget Report**

% Increase  
(Decrease)

Dept/Div: 009-3 JAIL / Payroll	Expense				2023 Proposed
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
PAYROLL					
31-0006 DEPARTMENT HEADS	81,279.00	80,889.20	81,540.00	88,278.56	83,745.00
31-0011 ASSISTANT TO DEPARTMENT H	153,859.00	146,989.10	153,347.00	97,954.56	151,756.00
31-0014 SERGEANTS	510,502.00	417,445.00	503,460.00	262,701.96	583,901.00
31-0016 CORPORALS	416,840.00	419,294.00	422,607.00	285,248.38	374,220.00
31-0019 TRANSPORT OFFICERS	257,097.00	169,986.00	303,109.00	111,441.03	0.00
31-0020 REGULAR EMPLOYEES	70,433.00	42,755.00	114,835.00	30,233.24	318,112.66
31-0022 HEAD COOK	68,422.00	69,333.24	67,637.00	53,602.00	71,760.00
31-0024 COOKS	153,485.00	139,290.21	164,565.00	93,230.42	139,177.00
31-0025 TRAINING OFFICER	45,579.00	0.00	46,491.00	0.00	50,163.00
31-400 CUSTODIANS			0.00	0.00	47,446.86
<b>Additional Custodian</b>					
31-0051 CORRECTIONS OFFICERS	2,857,214.00	2,411,333.49	2,814,618.00	1,814,409.31	2,984,266.00
33-0001 OVERTIME PAY/FULL-TIME PA	532,000.00	528,941.39	532,000.00	565,275.14	532,000.00
34-0001 REGULAR PART-TIME PAYROLL	105,800.00	123,541.40	105,800.00	111,805.33	219,900.00
35-0000 OVERTIME PAY REGULAR PART	0.00	449.31	0.00	7,999.02	0.00
38-0001 TRANSPORTS	104,900.00	51,663.65	104,900.00	72,470.45	0.00
ADDITIONAL COMPENSATION (TBD)	0.00		0.00	0.00	0.00
<b>PAYROLL</b>	<b>5,357,410.00</b>	<b>4,601,910.99</b>	<b>5,414,909.00</b>	<b>3,594,649.40</b>	<b>5,556,447.52</b>
<b>PAYROLL BENEFITS</b>					
47-1900 SELF-FUNDED RISK MANAGEME	190,000.00	124,393.17	190,000.00	127,871.19	180,000.00
47-2400 INSURANCE-EMPLOYEES MEDIC	1,374,705.00	1,199,627.34	1,589,296.00	859,744.34	1,807,559.03
47-2410 Health Reimbursement Account	25,000.00	2,768,057.00	25,000.00	21,608.78	25,000.00
47-2415 HEALTH STIPEND	24,000.00	19,674.67	30,000.00	19,070.93	30,000.00
47-2500 INS- UNEMPLOYMENT COMPENS	0.00	6,889.96	0.00	3,383.59	0.00

2.61%

### Custom Budget Report

		Expense		2022		2023		% Increase (Decrease)
		2021 Budget	2021 Actual	Budget	Through 09-30	Proposed		
Dept/Div: 009-3 JAIL / Payroll								
PAYROLL								
47-3300	INSURANCE-WORKERS COMPENS	433,285.00	244,151.43	423,739.00	317,764.55	451,607.79		
47-3400	DEFERRED COMPENSATION	96,843.00	75,737.55	99,253.00	42,439.45	83,616.92		
47-3500	MAINE STATE RETIREMENT	201,642.00	191,889.13	229,015.00	194,866.68	312,088.54		
47-3800	SOCIAL SECURITY	417,250.00	360,049.52	495,190.00	264,701.30	370,692.50		
PAYROLL BENEFITS		2,762,725.00	4,990,469.77	3,081,493.00	1,851,450.81	3,260,564.78		5.81%
Payroll		8,120,135.00	9,592,380.76	8,496,402.00	5,446,100.21	8,817,012.30		3.77%
<b>DIVISION 3</b>								
Dept/Div: 009-4 JAIL / Services & Utilities								
SERVICES								
40-0200	Computer Services	6,500.00	15,478.28	15,000.00	1,497.50	15,000.00		
40-0400	LEGAL ASSISTANCE	15,000.00	26,153.79	15,000.00	10,213.00	15,000.00		
40-1000	AMBULANCE SERVICES	7,000.00	8,533.22	7,000.00	3,222.25	7,000.00		
40-2500	LABORATORY TESTS	750.00	660.00	750.00	1,200.00	1,500.00		
40-3100	BOARD OF INMATES CNTY JAILS	650,000.00	628,740.00	950,000.00	773,763.73	1,200,000.00		
40-3500	CLEANING & SANITARY (SERV	10,000.00	3,242.10	10,000.00	2,216.69	10,000.00		
40-4500	MEDICAL,SURG & DENT (SERV	1,350,000.00	1,260,713.49	1,686,080.00	1,129,490.68	1,825,000.00		
40-7000	COUNSELING SERVICES	210,000.00	182,325.00	210,000.00	139,425.00	200,000.00		
SERVICES		2,249,250.00	2,125,845.88	2,893,830.00	2,061,028.85	3,273,500.00		13.12%
TRAVELING EXPENSES								
41-0500	AUTOMOBILE MILEAGE	500.00	27.60	500.00	62.15	500.00		
41-1000	MEALS	5,500.00	1,167.31	5,500.00	583.25	5,500.00		
41-1500	LODGING	3,000.00	0.00	3,000.00	0.00	3,000.00		
41-2000	OTHER - TOLLS, ETC.	700.00	277.95	700.00	213.50	700.00		
41-2700	AIRLINE, BUS, ETC.	700.00	0.00	700.00	0.00	700.00		
TRAVELING EXP		10,400.00	1,472.86	10,400.00	858.90	10,400.00		0.00%

### Custom Budget Report

		Expense		2022		2023	
		2021	2021	Budget	Through 09-30	Budget	Proposed
		Budget	Actual				
Dept/Div: 009-4 JAIL / Services & Utilities CONT'D							
PARTS & MAINTENANCE							
42-0500 FUEL & SERVICE		20,000.00	12,123.79	20,000.00	12,717.65	20,000.00	22,000.00
42-0600 TIRES		2,200.00	1,373.68	2,200.00	1,094.12	2,200.00	2,200.00
42-0800 PARTS		5,000.00	2,355.61	5,000.00	1,642.19	5,000.00	5,000.00
42-1000 CONTRACTORS		0.00	0.00	0.00	61.50	0.00	0.00
	<b>PARTS &amp; MAINT</b>	<b>27,200.00</b>	<b>15,853.08</b>	<b>27,200.00</b>	<b>15,515.46</b>	<b>29,200.00</b>	<b>7.35%</b>
UTILITIES							
43-0500 ELECTRICITY		350.00	336.02	350.00	266.29	400.00	400.00
43-0600 GAS (NOT A HEATING FUEL)		2,000.00	1,845.92	2,000.00	2,098.36	3,000.00	3,000.00
43-1100 WATER		0.00	310.22				
43-1500 TELEPHONE		12,250.00	7,684.93	12,250.00	4,293.11	12,250.00	12,250.00
43-2000 INTERNET		0.00	103.55	0.00	103.55	0.00	0.00
	<b>UTILITIES</b>	<b>14,600.00</b>	<b>10,280.64</b>	<b>14,600.00</b>	<b>6,761.31</b>	<b>15,650.00</b>	<b>7.19%</b>
RENTAL							
44-1500 RENTAL OF EQUIPMENT		0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL RENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
BUILDING/EQUIP REPAIR & MAINT							
46-1000 BUILDINGS & STRUCTURES (M		10,000.00	20,762.01	50,000.00	12,726.77	50,000.00	50,000.00
46-1500 ELECTRICAL (REPAIRS & MAI		38,000.00	30,819.00	38,000.00	15,184.16	38,000.00	38,000.00
46-2000 ELEVATOR (REPAIRS & MAINT		3,500.00	3,234.86	3,500.00	3,059.86	3,500.00	3,500.00
46-3000 EQUIP-INC FURNITURE (MAIN		18,000.00	7,853.39	18,000.00	5,750.22	18,000.00	18,000.00
46-3400 GENERATORS (REPAIRS & MAI		0.00	0.00	0.00	0.00	0.00	0.00
46-3500 HEATING (REPAIRS & MAINT)		13,000.00	15,168.50	13,000.00	0.00	13,000.00	13,000.00

### Custom Budget Report

Dept/Div:	Expense		2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2022 Budget					
Dept/Div: 009-4 JAIL / Services & Utilities CONT'D							
46-4500 PLUMBING (REPAIRS & MAINT	10,000.00	20,000.00	27,576.09	20,000.00	18,528.49	30,000.00	
46-5600 RADIOS-MOBILE (REPAIRS &	500.00	500.00	0.00	500.00	568.87	1,500.00	
46-6500 OFFICE EQUIP.(REPAIRS & M	2,500.00	2,500.00	2,035.25	2,500.00	1,635.29	3,000.00	
46-7600 SOFTWARE LIC	0.00	0.00	1,800.00	0.00	0.00	0.00	
	95,500.00	145,500.00	109,249.10	145,500.00	57,453.66	157,000.00	7.90%
47-1000 CLAIMS, DAMAGES & JUDGMEN	200.00	200.00	921.00	200.00	0.00	200.00	
	200.00	200.00	921.00	200.00	0.00	200.00	0.00%
DAMAGES/JUDG							
OFFICE SERVICES EXPENSE							
48-0500 ADVERTISING	0.00	0.00	233.00	0.00	0.00	0.00	
48-2000 DUES & FEES (NOT TO STATE	350.00	350.00	187.50	350.00	187.50	350.00	
48-3500 POSTAGE	350.00	350.00	296.23	350.00	218.57	350.00	
48-4000 PRINTING (SERVICES)	2,000.00	2,000.00	1,859.46	2,000.00	1,486.08	2,000.00	
	2,700.00	2,700.00	2,576.19	2,700.00	1,892.15	2,700.00	0.00%
OFFICE SERVICES							
REGISTRATION & TRAINING							
49-3300 FEES - STATE AGENCIES	6,000.00	6,000.00	5,620.00	6,000.00	7,412.00	6,000.00	
49-4000 TRAINING EDUCATION	15,000.00	17,000.00	12,321.00	17,000.00	10,353.50	17,000.00	
	21,000.00	23,000.00	17,941.00	23,000.00	17,765.50	23,000.00	0.00%
REGIS. & TRAINING							
	2,420,850.00	3,117,430.00	2,284,139.75	3,117,430.00	2,161,275.83	3,511,650.00	12.65%
DIVISION 4							
Services & Utilities							
Dept/Div: 009-5 JAIL / Supplies & Materials							
FOOD & GROCERIES							
51-0400 FOOD & GROCERIES	325,000.00	350,000.00	372,451.93	350,000.00	359,384.31	400,000.00	
	325,000.00	350,000.00	372,451.93	350,000.00	359,384.31	400,000.00	14.29%
FOOD/GROCERIES							

Custom Budget Report

Dept/Div: 009-4 JAIL / Services & Utilities CONT'D	Expense		2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2022 Budget					
SUPPLIES							
53-2000 INSTITUTIONAL (SUPPLIES)	75,000.00	75,000.00	82,497.33		46,912.21	75,000.00	
53-2500 MAINTENANCE (SUPPLIES)	6,000.00	6,000.00	4,492.56		202.38	6,000.00	
53-3000 MEDICAL-MEDICINE-LAB (SUP	150,000.00	150,000.00	98,742.99		70,607.86	150,000.00	
53-3300 STRAT SUPP	0.00	0.00	40,059.52		20,249.61	0.00	
53-3500 OFFICE (SUPPLIES)	12,000.00	12,000.00	8,280.77		7,941.27	12,000.00	
53-6000 PUBLIC SAFETY (SUPPLIES)	2,000.00	2,500.00	1,477.08		901.98	2,500.00	
53-8000 RADIOS-MOBILE (SUPPLIES)	2,000.00	2,000.00	1,313.55		1,795.50	3,000.00	
SUPPLIES	247,000.00	247,500.00	236,863.80		148,610.81	248,500.00	0.40%
UNIFORMS & CLOTHING							
54-0500 CLOTHING - UNIFORMS	30,000.00	30,000.00	22,265.40		28,703.86	32,000.00	
54-1000 CLOTHING - PRISONERS	11,000.00	11,000.00	23,626.25		14,036.13	13,000.00	
UNIFORMS/CLOTH.	41,000.00	41,000.00	45,891.65		42,739.99	45,000.00	9.76%
READING & REFERENCE MATERIAL							
55-1000 STATUTE & REFERENCE	3,800.00	3,800.00	3,632.00		2,473.00	3,800.00	
READING & REF.	3,800.00	3,800.00	3,632.00		2,473.00	3,800.00	0.00%
56-1000 TOOLS & IMPLEMENTS	100.00	100.00	0.00		307.21	350.00	
SUPPLIES/TOOLS	100.00	100.00			307.21	350.00	250.00%
Division 5	616,800.00	642,400.00	658,839.38		553,515.32	697,650.00	8.60%

### Custom Budget Report

	Expense			2022 Budget	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2021 Budget				
Dept/Div: 009-4 JAIL / CCA							
PAYROLL							
31-0016 CORPORALS	60,005.00	55,830.73	59,087.00	39,382.73	57,398.00		
31-0051 CORRECTIONS OFFICERS	58,657.00	20,862.66	57,428.00	27,090.32	54,454.00		
PAYROLL	118,662.00	76,693.39	116,515.00	66,473.05	111,852.00		-4.00%
PAYROLL BENEFITS							
47-2406 CCA Employee Med. Ins.	47,241.00	47,696.43	49,576.00	40,180.33	27,230.00		
47-3300 WORKERS COMP	9,405.00	0.00	9,790.00	0.00	10,442.58		
47-3400 DEFERRED COMP	3,872.00	1,848.66	3,791.00	2,320.54	4,084.08		
47-3506 CCA MePERS	5,775.00	5,314.03	6,027.00	3,944.99	6,084.23		
47-3806 CCA FICA	9,374.00	5,462.19	9,204.00	4,780.39	8,869.00		
Payroll Benefits	75,667.00	60,321.31	78,388.00	51,226.25	56,709.89		-27.65%
TOTAL CCA Payroll and Benefits							
SERVICES	194,329.00	137,014.70	194,903.00	117,699.30	168,561.89		-13.51%
40-7000 PRETRIAL SERVICES	180,000.00	192,528.00	198,000.00	154,896.00	235,000.00		18.69%
UTILITIES							
43-1500 TELEPHONE	200.00	0.00	200.00	0.00	200.00		0.00%
OFFICE SERVICES EXPENSE							
48-200 Dues and Fees	0.00	0.00	0.00	0.00	0.00		0.00%
UNIFORMS/CLOTHING							
54-0500 UNIFORMS/CLOTHING	500.00	0.00	0.00	0.00	0.00		0.00%
Division 6	375,029.00	329,542.70	393,103.00	272,595.30	403,761.89		2.71%
TOTAL CCA EXP.							

### Custom Budget Report

Dept/Div: 009-7 JAIL / Building & Equipment CAPITAL - BLDG & IMPROVEMENTS 72-0500 BUILDINGS & IMPROVEMENTS CAPITAL-BLDG/IMPROV CAPITAL - EQUIPMENT 73-0500 CAMERAS (EQUIP) 73-1000 COMMUNICATIONS (EQUIP) 73-2500 FURNITURE & FIXTURES (EQU 73-4500 MOTOR VEHICLES (EQUIP) 73-5000 OFFICE (EQUIP) 73-6000 PUBLIC SAFETY (EQUIP) 73-7500 COMPUTER EQUIPMENT 73-7600 INSTITUTIONAL EQUIPMENT CAPITAL EQUIP	Expense		2022 Budget	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual				
	20,000.00	26,720.31	100,000.00	12,886.70	100,000.00	
	20,000.00	26,720.31	100,000.00	12,886.70	100,000.00	0.00%
	5,000.00	900.00	10,000.00	0.00	10,000.00	
	4,000.00	0.00	4,000.00	0.00	4,000.00	
	4,000.00	8,599.48	8,000.00	7,700.57	8,000.00	
	20,000.00	0.00	20,000.00	0.00	20,000.00	
	2,500.00	0.00	2,500.00	1,991.36	2,500.00	
	8,000.00	5,531.80	15,000.00	8,576.84	18,000.00	
	4,000.00	1,256.39	4,000.00	1,914.31	4,000.00	
	20,000.00	31,971.34	40,000.00	7,878.00	40,000.00	
	67,500.00	48,259.01	103,500.00	28,061.08	106,500.00	2.90%
Division 7	87,500.00	74,979.32	203,500.00	40,947.78	206,500.00	1.47%
<b>JAIL</b>	<b>11,620,314.00</b>	<b>12,939,881.91</b>	<b>12,852,835.00</b>	<b>8,474,434.44</b>	<b>13,636,574.19</b>	<b>6.10%</b>

#### EXPENDITURE SUMMARY

Division 3	Personnel	8,817,012.30
Division 4	Services	3,511,650.00
Division 5	Supplies	697,650.00
Division 6	CCA	403,761.89
Division 7	Capital	206,500.00
<b>TOTAL</b>		<b>13,636,574.19 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ 783,739.19</b>

Penobscot County  
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### Custom Budget Report

#### Revenue

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed	Approved % Increase (Decrease)
Dept: 009 JAIL						
04 CAP CONTRIBUTION FROM COUNTY	7,346,237.00	7,346,237.00	7,640,087.00	5,730,065.28	7,945,690.48	
05 STATE/DEPT. OF CORRECTIONS	2,258,783.00	2,934,525.00	2,755,424.00	3,552,029.70	3,264,408.76	
07 MISCELLANEOUS	2,000.00	10,406.00	5,000.00	59,557.61	5,000.00	
08 BOARDING-FEDERAL	5,000.00	1,630.00	2,000.00	2,445.93	2,000.00	
35 COURT SURCHARGE	40,000.00	35,288.00	30,000.00	10,168.13	30,000.00	
36 MEDICAL COPY	9,000.00	11,493.00	9,000.00	5,850.00	9,000.00	
72 BOARDING - SOC. SECURITY	30,000.00	26,400.00	30,000.00	18,000.00	30,000.00	
<b>Revenue Totals:</b>	<b>9,691,020.00</b>	<b>10,365,979.00</b>	<b>10,471,511.00</b>	<b>9,378,116.65</b>	<b>11,286,099.24</b>	<b>7.78%</b>

Projected Deficit

\$ 2,350,474.95

### Custom Budget Report

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 010-3 REGISTRY OF DEEDS / Payroll					
<b>PAYROLL</b>					
31-0005 COUNTY OFFICERS	50,792.00	51,543.00	52,065.00	39,027.20	53,363.96
31-0010 DEPUTY TO COUNTY OFFICER	45,497.00	45,850.00	47,194.00	35,424.82	50,017.44
31-0020 REGULAR EMPLOYEES	113,331.00	92,768.00	117,148.00	77,167.56	83,929.00
34-0001 PART TIME EMPLOYEES		0.00	0.00	0.00	20,280.00
<b>PAYROLL</b>	<b>209,620.00</b>	<b>190,161.00</b>	<b>216,407.00</b>	<b>151,619.58</b>	<b>207,590.40</b>
					-4.07%
<b>PAYROLL BENEFITS</b>					
47-1900 SELF-FUNDED RISK MANAGEME	2,550.00	3,118.00	3,800.00	2,180.97	3,100.00
47-2400 INSURANCE-EMPLOYEES MEDIC	88,585.00	62,181.00	80,398.00	59,456.44	83,603.30
47-2410 HRA - HEALTH REIMB ACCT	1,750.00	1,575.00	2,500.00	1,557.91	2,000.00
47-2500 INS- UNEMPLOYMENT COMP	200.00	0.00	200.00	0.00	200.00
47-3300 INSURANCE-WORKERS COMP	1,649.00	1,502.00	3,725.00	2,793.78	4,370.83
47-3400 DEFERRED COMPENSATION	3,741.00	7,315.00	6,860.00	7,419.42	12,094.16
47-3500 MAINE PERS RETIREMENT	4,091.00	6,316.00	4,172.00	5,273.18	4,274.66
47-3800 SOCIAL SECURITY	16,552.00	13,901.00	16,983.00	11,222.22	15,880.68
<b>BENEFITS</b>	<b>119,118.00</b>	<b>95,908.00</b>	<b>118,638.00</b>	<b>89,903.92</b>	<b>125,523.63</b>
					<b>5.80%</b>
<b>Division 3</b>	<b>328,738.00</b>	<b>286,069.00</b>	<b>335,045.00</b>	<b>241,523.50</b>	<b>333,114.03</b>
					<b>-0.58%</b>
Dept/Div: 010-4 REGISTRY OF DEEDS / Services & Utilities					
<b>SERVICES</b>					
40-0300 COMPUTER SERVICES	50,000.00	19,470.96	20,000.00	12,627.00	20,000.00
40-0400 LEGAL ASSISTANCE	0.00	682.50	1,000.00	0.00	1,000.00
<b>SERVICES</b>	<b>50,000.00</b>	<b>20,153.46</b>	<b>21,000.00</b>	<b>12,627.00</b>	<b>21,000.00</b>
					<b>0.00%</b>

### Custom Budget Report

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 010-4 REGISTRY OF DEEDS / Services & Utilities CONT'D						
<b>TRAVEL EXPENSE</b>						
41-0500 AUTOMOBILE MILEAGE	1,000.00	278.92	1,000.00	153.52	1,000.00	
41-1000 MEALS	500.00	39.83	500.00	0.00	500.00	
41-1500 LODGING	1,600.00	0.00	1,600.00	0.00	1,600.00	
41-2700 AIRLINE, BUS, ETC.	1,000.00	0.00	1,000.00	0.00	1,000.00	
<b>TRAVEL EXPENSE</b>	<b>4,100.00</b>	<b>318.75</b>	<b>4,100.00</b>	<b>153.52</b>	<b>4,100.00</b>	<b>0.00%</b>
<b>UTILITIES</b>						
43-1500 TELEPHONE	1,500.00	1024.87	1,500.00	681.94	1,500.00	
43-2000 INTERNET	2,000.00	1,320.00	2,000.00	1,081.80	2,000.00	
<b>UTILITIES</b>	<b>3,500.00</b>	<b>2,344.87</b>	<b>3,500.00</b>	<b>1,763.74</b>	<b>3,500.00</b>	<b>0.00%</b>
<b>RENTAL</b>						
44-1100 RENTAL OF STORAGE SPACE	1,000.00	466.84	1,000.00	231.96	1,000.00	
<b>RENTAL</b>	<b>1,000.00</b>	<b>466.84</b>	<b>1,000.00</b>	<b>231.96</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-6500 OFFICE EQUIP.(REPAIRS & M	2,500.00	2,833.14	2,500.00	1,915.03	2,500.00	
<b>BUILDING/EQUIP</b>	<b>2,500.00</b>	<b>2,833.14</b>	<b>2,500.00</b>	<b>1,915.03</b>	<b>2,500.00</b>	<b>0.00%</b>
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	250.00	0.00	250.00	0.00	250.00	
48-2000 DUES & FEES	500.00	380.00	500.00	380.00	500.00	
48-2500 MICROFILMING	5,500.00	5,928.00	5,500.00	1,430.66	5,500.00	
48-3500 POSTAGE	5,000.00	4,493.54	5,000.00	2,414.39	5,000.00	
48-4000 PRINTING (SERVICES)	1,000.00	0.00	1,000.00	0.00	1,000.00	
<b>OFFICE SERVICES</b>	<b>12,250.00</b>	<b>10,801.54</b>	<b>12,250.00</b>	<b>4,225.05</b>	<b>12,250.00</b>	<b>0.00%</b>



**Custom Budget Report**

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 010-7 REGISTRY OF DEEDS / Building & Equipment					
<b>CAPITAL - EQUIPMENT</b>					
73-2500 FURNITURE & FIXTURES (EQU)	2,000.00	960.08	2,000.00	0.00	2,000.00
73-7500 COMPUTER EQUIPMENT	10,000.00	0.00	20,000.00	0.00	20,000.00
<b>Division 7</b>	<b>12,000.00</b>	<b>960.08</b>	<b>22,000.00</b>	<b>0.00</b>	<b>22,000.00</b>
<b>Expense Totals:</b>	<b>426,463.00</b>	<b>326,328.02</b>	<b>412,770.00</b>	<b>264,301.48</b>	<b>410,839.03</b>

**EXPENDITURE SUMMARY**

Division 3	Personnel	333,114.03			
Division 4	Services	44,950.00			
Division 5	Supplies	10,775.00			
Division 7	Capital	22,000.00			
<b>TOTAL</b>		<b>410,839.03</b>	<b>\$ Increase (Decrease) from 2022-2023</b>		<b>\$ (1,930.97)</b>

11/1/2022

Penobscot County

### Custom Budget Report

Approved

	Revenue				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept: 010 REGISTRY OF DEEDS	1,100,000.00	1,588,210.00	1,175,000.00	946,760.90	1,200,000.00	
22 FEES - REGISTRY OF DEEDS						

**Revenue Totals: 1,100,000.00 1,588,210.00 1,175,000.00 946,760.90 1,200,000.00 2.13%**

### Custom Budget Report

Dept/Div: 011-3 REGISTRY OF PROBATE / Payroll	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
<b>PAYROLL</b>						
31-0005 COUNTY OFFICERS	96,703.00	98,178.00	99,122.00	67,058.40	102,085.36	
31-0010 DEPUTY TO COUNTY OFFICER	47,219.00	49,610.00	49,456.00	0.00	51,096.24	
31-0020 REGULAR EMPLOYEES	104,544.00	94,331.00	107,782.00	104,598.83	107,334.00	
34-0001 PART TIME EMPLOYEES					10,733.42	
<b>PAYROLL</b>	248,466.00	242,119.00	256,360.00	171,657.23	271,249.02	5.81%
<b>PAYROLL BENEFITS</b>						
47-1900 SELF-FUNDED RISK MANAGEME	3,200.00	3,696.55	4,500.00	2,583.63	4,500.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	79,617.00	78,199.77	110,879.00	68,773.25	113,710.42	
47-2410 HRA - HEALTH REIMB ACCT.	2,200.00	2,280.34	2,500.00	2,019.65	2,500.00	
47-2500 INS- UNEMPLOYMENT COMP	200.00	3,809.11	0.00	0.00	0.00	
47-3300 INSURANCE-WORKERS COMP	1,955.00	1,780.21	6,324.00	4,743.00	8,124.00	
47-3400 DEFERRED COMPENSATION	0.00	0.00	3,270.00	2,504.25	4,358.00	
47-3500 MAINE PERS RETIREMENT	8,018.00	8,447.59	11,624.00	8,220.46	15,737.00	
47-3800 SOCIAL SECURITY	19,008.00	17,296.91	19,612.00	12,325.46	20,750.57	
<b>BENEFITS</b>	114,198.00	115,510.48	158,709.00	101,169.70	169,679.99	6.91%
<b>Division 3</b>	<b>362,664.00</b>	<b>357,629.48</b>	<b>415,069.00</b>	<b>272,826.93</b>	<b>440,929.01</b>	<b>6.23%</b>

**Custom Budget Report**

Dept/Div: 011-4 REGISTRY OF PROBATE / Services & Utilities	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
<b>SERVICES</b>						
40-0200 COMPUTER PROGRAMMING	3,000.00	203.34	1,000.00	0.00	1,000.00	
40-7100 JUDGE'S SERVICES	1,000.00	0.00	1,000.00	1,704.95	1,000.00	
40-8200 COURT APPOINTED OFFICERS	70,000.00	70,897.72	70,000.00	37,181.92	70,000.00	
40-8700 DEPUTY'S SERVICES	500.00	52.06	500.00	195.68	500.00	
<b>SERVICES</b>	74,500.00	71,153.12	72,500.00	39,082.55	72,500.00	0.00%
<b>TRAVEL EXPENSES</b>						
41-0500 AUTOMOBILE MILEAGE	600.00	0.00	300.00	256.52	300.00	
41-1000 MEALS	500.00	0.00	500.00	0.00	500.00	
41-1500 LODGING	750.00	0.00	750.00	0.00	750.00	
41-2700 AIRLINE, BUS, ETC.	700.00	0.00	700.00	28.00	700.00	
<b>TRAVEL EXPENSES</b>	2,550.00	0.00	2,250.00	284.52	2,250.00	0.00%
<b>UTILITIES</b>						
43-1500 TELEPHONE	600.00	498.58	600.00	330.02	600.00	
<b>UTILITIES</b>	600.00	498.58	600.00	330.02	600.00	0.00%
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-6500 OFFICE EQUIP.(REPAIRS & M	1,000.00	3,243.47	1,000.00	328.36	1,000.00	
<b>BUILDING/EQUIP</b>	1,000.00	3,243.47	1,000.00	328.36	1,000.00	0.00%

**Custom Budget Report**

Dept/Div: 011-5 REGISTRY OF PROBATE / Services & Utilities CONT'D	Expense				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	50,000.00	51,024.09	50,000.00	38,148.30	35,000.00	
48-2000 DUES & FEES	550.00	400.00	550.00	3226.00	550.00	
48-3500 POSTAGE	5,000.00	6,240.40	5,500.00	2,801.75	5,500.00	
48-4000 PRINTING (SERVICES)	500.00	0.00	0.00	0.00	0.00	
<b>OFFICE SERVICES</b>	<b>56,050.00</b>	<b>57,664.49</b>	<b>56,050.00</b>	<b>44,176.05</b>	<b>41,050.00</b>	<b>-26.76%</b>
<b>REGISTRATION &amp; TRAINING</b>						
49-2500 WITNESS FEES AND EXPENSES	200.00	0.00	200.00	0.00	200.00	
49-3400 REGISTRATIONS & ENROLLMEN	500.00	0.00	500.00	0.00	500.00	
<b>REGIS. &amp; TRAINING</b>	<b>700.00</b>	<b>0.00</b>	<b>700.00</b>	<b>0.00</b>	<b>700.00</b>	<b>0.00%</b>
<b>Division 4 Services &amp; Utilities</b>	<b>135,400.00</b>	<b>132,559.66</b>	<b>133,100.00</b>	<b>84,201.50</b>	<b>118,100.00</b>	<b>-11.27%</b>
<b>SUPPLIES</b>						
53-2400 EQUIPMENT (SUPPLIES)	0.00	0.00	0.00	0.00	0.00	
53-3500 OFFICE (SUPPLIES)	3,525.00	7,389.89	3,225.00	2,619.21	3,750.00	
<b>SUPPLIES</b>	<b>3,525.00</b>	<b>7,389.89</b>	<b>3,225.00</b>	<b>2,619.21</b>	<b>3,750.00</b>	<b>16.28%</b>

**Custom Budget Report**

		Expense			
		2021	2022	2022	2023
		Budget	Budget	Through 09-30	Proposed
		Actual			
Dept/Div: 011-5 REGISTRY OF PROBATE / Supplies & Materials					
<b>READING &amp; REFERENCE MATERIAL</b>					
55-1000	STATUTE & REFERENCE	4,000.00	2,605.37	3,000.00	2,260.15
	<b>READING &amp; REF.</b>	4,000.00	2,605.37	3,000.00	2,260.15
					16.67%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	<b>7,525.00</b>	<b>9,995.26</b>	<b>6,225.00</b>	<b>4,879.36</b>
Dept/Div: 011-7 REGISTRY OF PROBATE / Building & Equipment					
<b>CAPITAL - EQUIPMENT</b>					
73-2500	FURNITURE & FIXTURES (EQU	1,500.00	3229.68	1,500.00	681.39
	<b>CAPITAL -</b>	1,500.00	3,229.68	1,500.00	681.39
					0.00%
<b>Division 7</b>	<b>CAPITAL/EQUIP</b>	<b>1,500.00</b>	<b>3,229.68</b>	<b>1,500.00</b>	<b>681.39</b>
					0.00%
<b>Expense Totals:</b>		<b>507,089.00</b>	<b>503,414.08</b>	<b>555,894.00</b>	<b>362,589.18</b>
					2.14%

**EXPENDITURE SUMMARY**

Division 3	Personnel	440,929.01
Division 4	Services	118,100.00
Division 5	Supplies	7,250.00
Division 7	Capital	1,500.00
<b>TOTAL</b>		<b>567,779.01</b>
		<b>\$ 11,885.01</b>

\$ 567,779.01 \$ Increase (Decrease) from 2022-2023

### Custom Budget Report

Approved

	Revenue				2023 Proposed	% Increase Decrease
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept: 011 REGISTRY OF PROBATE	190,000.00	276,907.00	200,000.00	246,563.02	245,000.00	
24 FEES - REGISTRY OF PROBATE	0.00	15,000.00			0.00	
COURT APPOINTED SERVICE FEES						
<b>Revenue Totals:</b>	<b>190,000.00</b>	<b>276,907.00</b>	<b>215,000.00</b>	<b>246,563.02</b>	<b>245,000.00</b>	<b>13.95%</b>

**Custom Budget Report**

**Expense**

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed	
Dept/Div: 012-3 SHERIFF / Payroll						
<b>PAYROLL</b>						
31-0005 COUNTY OFFICERS	88,372.00	92,947.00	91,114.00	69,905.20	94,213.00	
31-0010 DEPUTY TO COUNTY OFFICER	79,714.00	18,706.00	85,134.00	61,664.40	85,425.00	
31-0011 ASSISTANT TO DEPARTMENT H	56,092.00	61,478.00	58,342.00	43,280.00	62,915.00	
31-0013 LT OF SUPPORT SERVICES	146,369.00	156,647.00	151,493.00	114,163.28	162,698.00	
31-0014 SERGEANTS	426,709.00	527,498.00	435,292.00	341,950.42	460,478.00	
31-0015 INVESTIGATOR	339,159.00	271,145.00	343,312.00	108,442.33	431,532.00	
31-0016 CORPORALS	189,785.00	207,916.00	193,587.00	140,297.43	203,557.00	
31-0020 REGULAR EMPLOYEES	118,640.00	129,699.00	120,995.00	90,834.85	134,224.00	
31-0045 DEPUTY SHERIFFS	1,273,792.00	1,353,483.00	1,221,452.00	1,053,805.19	1,761,180.00	
<b>Additional Deputies - 5, 2 Grant, 2 SRO &amp; 1 CLE</b>						
31-0080 STIPEND	11,000.00	7,611.00	14,000.00	200.00	25,000.00	
31-0800 Zone 1 nd 2	0.00		7,200.00	0.00	7,200.00	
33-0001 OVERTIME PAY/FULL-TIME PA	150,000.00	285,450.00	175,000.00	259,939.64	210,000.00	
34-0001 REGULAR PART-TIME PAYROLL	38,000.00	19,635.00	38,000.00	28,696.45	38,000.00	
<b>PAYROLL</b>	<b>2,917,632.00</b>	<b>3,132,215.00</b>	<b>2,934,921.00</b>	<b>2,313,179.19</b>	<b>3,676,422.00</b>	<b>25.26%</b>
<b>PAYROLL BENEFITS</b>						
47-1000 CLAIMS, DAMAGES & JUDGMEN	500.00	0.00	500.00	0.00	500.00	
47-1900 SELF-FUNDED RISK MANAGEME	40,000.00	38,998.00	48,000.00	27,254.24	42,000.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	811,309.00	687,724.00	917,887.00	625,260.37	1,263,804.00	
47-2410 HRA - HEALTH REIMB ACCT	16,500.00	12,874.00	16,500.00	13,413.92	16,500.00	
47-2415 HEALTH STIPEND	0.00	10,598.00	26,000.00	16,418.00	26,000.00	
47-2500 INS- UNEMPLOYMENT COMP	2,500.00	1,886.00	2,500.00	0.00	2,500.00	
47-3300 INSURANCE-WORKERS COMP	188,240.00	152,281.00	225,843.00	158,263.75	323,530.65	
47-3400 DEFERRED COMPENSATION	62,353.00	54,935.00	61,531.00	27,528.85	29,818.68	
47-3500 MAINE PERS RETIREMENT	187,910.00	202,759.00	196,923.00	214,733.11	292,012.00	
47-3800 SOCIAL SECURITY	227,037.00	233,630.00	227,575.00	168,859.14	274,034.00	
<b>BENEFITS</b>	<b>1,536,349.00</b>	<b>1,395,685.00</b>	<b>1,723,259.00</b>	<b>1,251,731.38</b>	<b>2,270,699.33</b>	<b>31.77%</b>
<b>Division 3 Payroll</b>	<b>4,453,981.00</b>	<b>4,527,900.00</b>	<b>4,658,180.00</b>	<b>3,564,910.57</b>	<b>5,947,121.33</b>	<b>27.67%</b>

**Custom Budget Report**

	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget			
Dept/Div: 012-4 SHERIFF / Services & Utilities						
<b>SERVICES</b>						
40-0300 COMPUTER SERVICES	3,500.00	10,572.00	9,000.00	2,017.05	11,000.00	
40-0400 LEGAL ASSISTANCE	1,000.00	2,710.00	2,000.00	3,213.00	2,500.00	
40-2500 LABORATORY TESTS	2,000.00	2,345.00	2,000.00	1,505.00	2,000.00	
40-4500 MEDICAL,SURG & DENT (SERV	500.00	750.00	500.00	1,600.00	500.00	
<b>SERVICES</b>	<b>7,000.00</b>	<b>16,377.00</b>	<b>13,500.00</b>	<b>8,335.05</b>	<b>16,000.00</b>	<b>18.52%</b>
<b>TRAVEL EXPENSES</b>						
41-0500 AUTOMOBILE MILEAGE	500.00	0.00	500.00	0.00	500.00	
41-1000 MEALS	2,000.00	35.00	2,000.00	294.24	2,500.00	
41-1500 LODGING	3,500.00	261.00	3,500.00	1,682.64	4,000.00	
41-2000 OTHER - TOLLS, ETC.	50.00	0.00	50.00	12.15	50.00	
41-2700 AIRLINE, BUS, ETC.	1,000.00	0.00	1,000.00	0.00	1,000.00	
<b>TRAVEL EXPENSES</b>	<b>7,050.00</b>	<b>296.00</b>	<b>7,050.00</b>	<b>1,989.03</b>	<b>8,050.00</b>	<b>14.18%</b>
<b>PARTS &amp; MAINTENANCE</b>						
42-0500 FUEL & SERVICE	140,000.00	176,642.00	150,000.00	175,571.80	210,000.00	
42-0600 TIRES	27,500.00	27,255.00	27,500.00	17,893.44	32,500.00	
42-0800 PARTS	30,000.00	26,661.00	30,000.00	25,263.69	30,000.00	
42-1000 REPAIRS - LABOR	30,000.00	26,478.00	30,000.00	19,797.90	30,000.00	
<b>PARTS &amp; MAINT</b>	<b>227,500.00</b>	<b>257,036.00</b>	<b>237,500.00</b>	<b>238,526.83</b>	<b>302,500.00</b>	<b>27.37%</b>
<b>UTILITIES</b>						
43-1500 TELEPHONE	51,000.00	55,033.00	55,000.00	14,847.33	60,000.00	
43-2000 INTERNET	75.00	32.00	75.00	31.66	75.00	
<b>UTILITIES</b>	<b>51,075.00</b>	<b>55,065.00</b>	<b>55,075.00</b>	<b>14,878.99</b>	<b>60,075.00</b>	<b>9.08%</b>

### Custom Budget Report

	Expense			2022 Budget	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2021 Actual				
Dept/Div: 012-4 SHERIFF / Services & Utilities CONT'D							
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>							
46-1000 BUILDINGS & STRUCTURES (M	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	
46-3000 EQUIP-INC FURNITURE (MAIN	2,500.00	3,522.00	2,821.00	2,500.00	2,821.00	3,000.00	
46-5600 RADIOS-MOBILE (REPAIRS &	6,000.00	1,550.00	1,414.85	6,000.00	1,414.85	6,000.00	
46-6500 OFFICE EQUIP.(REPAIRS & M	5,000.00	2,497.00	1,339.05	5,000.00	1,339.05	5,000.00	
46-7600 COMPUTER SOFTWARE LIC.	18,000.00	28,624.00	29,034.92	20,000.00	29,034.92	30,000.00	
46-7500 COMPUTER REPAIR & MAINTEN	1,000.00	2,937.66	1,548.00	1,000.00	1,548.00	1,000.00	
<b>BUILDING/EQUIP</b>	<b>33,500.00</b>	<b>39,130.66</b>	<b>36,157.82</b>	<b>35,500.00</b>	<b>36,157.82</b>	<b>46,000.00</b>	<b>29.58%</b>
<b>OFFICE SERVICES EXPENSE</b>							
48-0500 ADVERTISING	1,500.00	389.00	0.00	1,500.00	0.00	1,500.00	
48-2000 DUES & FEES	1,500.00	1,222.50	1,033.50	1,500.00	1,033.50	2,000.00	
48-3500 POSTAGE	2,000.00	896.00	576.55	2,000.00	576.55	2,000.00	
48-4000 PRINTING (SERVICES)	2,500.00	2,091.00	998.58	2,500.00	998.58	2,500.00	
<b>OFFICE SERVICES</b>	<b>7,500.00</b>	<b>4,598.50</b>	<b>2,608.63</b>	<b>7,500.00</b>	<b>2,608.63</b>	<b>8,000.00</b>	<b>6.67%</b>
<b>REGISTRATION &amp; TRAINING</b>							
49-3300 FEES - STATE AGENCIES	500.00	350.00	200.00	500.00	200.00	500.00	
49-3400 REGISTRATIONS & ENROLLMEN	2,200.00	0.00	0.00	2,200.00	0.00	0.00	
49-4000 TRAINING EDUCATION	15,000.00	7,065.00	9,118.45	15,000.00	9,118.45	20,000.00	
<b>REGIS. &amp; TRAINING</b>	<b>17,700.00</b>	<b>7,415.00</b>	<b>9,318.45</b>	<b>17,700.00</b>	<b>9,318.45</b>	<b>20,500.00</b>	<b>15.82%</b>
<b>Division 4</b>	<b>351,325.00</b>	<b>379,918.16</b>	<b>311,814.80</b>	<b>373,825.00</b>	<b>311,814.80</b>	<b>461,125.00</b>	<b>23.35%</b>

**Custom Budget Report**

	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget			
Dept/Div: 012-5 SHERIFF / Supplies & Materials CONT'D						
<b>FOOD &amp; GROCERIES</b>						
51-0500 FOOD-MEETINGS	250.00	147.13	400.00	507.70	600.00	
<b>FOOD/GROCERIES</b>	250.00	147.13	400.00	507.70	600.00	50.00%
<b>SUPPLIES</b>						
53-2000 INSTITUTIONAL (SUPPLIES)	2,000.00	1,117.40	2,000.00	928.39	2,000.00	
53-2500 MAINTENANCE (SUPPLIES)	250.00	165.68	250.00	0.00	250.00	
53-3000 MEDICAL-MEDICINE-LAB (SUP)	2,000.00	0.00	2,000.00	272.56	2,000.00	
53-3500 OFFICE (SUPPLIES)	8,500.00	5,033.00	8,500.00	4,078.59	8,500.00	
53-4000 PHOTOGRAPHIC (SUPPLIES)	500.00	479.40	500.00	0.00	500.00	
53-6000 PUBLIC SAFETY (SUPPLIES)	16,000.00	12,011.00	16,000.00	11,510.23	20,000.00	
53-8000 RADIOS-MOBILE (SUPPLIES)	2,000.00	743.60	2,000.00	187.00	2,000.00	
<b>SUPPLIES</b>	31,250.00	19,550.08	31,250.00	16,976.77	35,250.00	12.80%
<b>UNIFORMS &amp; CLOTHING</b>						
54-0500 CLOTHING - UNIFORMS	42,000.00	44,534.02	42,000.00	28,239.09	47,000.00	
<b>UNIFORMS/CLOTH.</b>	42,000.00	44,534.02	42,000.00	28,239.09	47,000.00	11.90%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500 PERIODICALS & SUBSCRIPTIO	250.00	0.00	250.00	0.00	250.00	
55-1000 STATUTE & REFERENCE	3,500.00	2,464.00	3,500.00	3,016.00	4,000.00	
<b>READING &amp; REF</b>	3,750.00	2,464.00	3,750.00	3,016.00	4,250.00	13.33%
<b>K9 SUPPLIES &amp; TOOLS</b>						
56-1500 K-9 FOOD	250.00	0.00	250.00	0.00	250.00	
56-2000 K-9 MEDICAL	250.00	0.00	250.00	0.00	250.00	
<b>K9 SUPPLIES/TOOLS</b>	500.00	0.00	500.00	0.00	500.00	0.00%
<b>Division 5</b>	<b>77,750.00</b>	<b>66,695.23</b>	<b>77,900.00</b>	<b>48,739.56</b>	<b>87,600.00</b>	<b>12.45%</b>

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 012-7 SHERIFF / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-0500 CAMERAS (EQUIP)	0.00	0.00	0.00	0.00	0.00	0.00
73-1000 COMMUNICATIONS (EQUIP)	0.00	0.00	0.00	0.00	0.00	0.00
73-2000 FIREARMS (EQUIP)	0.00	476.44	2,500.00	0.00	40,000.00	0.00
73-2500 FURNITURE & FIXTURES (EQU	0.00	150.00	0.00	0.00	0.00	0.00
73-3100 LABORATORY (EQUIP)	0.00	0.00	0.00	0.00	0.00	0.00
73-4500 MOTOR VEHICLES (EQUIP)	300,000.00	387,732.13	330,000.00	222,428.40	400,000.00	0.00
73-5000 OFFICE (EQUIP)	0.00	78456.01	0.00	0.00	0.00	0.00
73-6000 PUBLIC SAFETY (EQUIP)	90,000.00	1,268.00	120,000.00	110,462.70	200,000.00	0.00
7X-XXXX OFFICER BUYOUT	15,000.00	72,600.00	15,000.00	28,240.00	30,000.00	0.00
73-7500 COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL -</b>	<b>405,000.00</b>	<b>540,682.58</b>	<b>467,500.00</b>	<b>361,131.10</b>	<b>670,000.00</b>	<b>43.32%</b>
<b>Division 7</b>	<b>405,000.00</b>	<b>540,682.58</b>	<b>467,500.00</b>	<b>361,131.10</b>	<b>670,000.00</b>	<b>43.32%</b>
<b>Expense Totals:</b>	<b>5,288,056.00</b>	<b>5,515,195.97</b>	<b>5,577,405.00</b>	<b>4,286,596.03</b>	<b>7,165,846.33</b>	<b>28.48%</b>

**EXPENDITURE SUMMARY**

Division 3	Personnel	5,947,121.33
Division 4	Services	461,125.00
Division 5	Supplies	87,600.00
Division 7	Capital	670,000.00
<b>TOTAL</b>		<b>7,165,846.33 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ 1,588,441.33</b>

Penobscot County  
11/1/2022

### Custom Budget Report

#### Revenue

Approved

% Increase  
(Decrease)

	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed
Dept: 012 SHERIFF					
07 OTHER SHERIFF	6,500.00	3,513.00	6,500.00	2,969.33	6,500.00
16 CONTRACTUAL LAW ENFRMNT	1,569,896.00	1,526,455.00	1,616,993.00	1,204,465.40	2,374,445.00
25 FINGERPRINTING - SHR DEPT	500.00	0.00	500.00	0.00	500.00
28 INSURANCE REPORTS - SHERI	6,000.00	6,488.00	6,000.00	4,963.50	6,000.00
<b>Revenue Totals:</b>	<b>1,582,896.00</b>	<b>1,536,456.00</b>	<b>1,629,993.00</b>	<b>1,212,398.23</b>	<b>2,387,445.00</b>

07 Other Sheriff      Service for Witness Fees, Sex Offender Registry Payments

### Custom Budget Report

		Expense				
		2021	2021	2022	2022	2023
		Budget	Actual	Budget	Through 09-30	Proposed
Dept/Div: 013-3 CIVIL PROCESS / Payroll						
<b>PAYROLL</b>						
31-0006	DEPARTMENT HEADS	68,528.00	73,574.30	69,907.00	53,749.60	74,164.50
31-0020	REGULAR EMPLOYEES	94,942.00	103,016.01	96,830.00	72,581.61	183,043.08
33-0001	OVERTIME PAY/FULL-TIME PA	1,500.00	1,885.36	1,500.00	604.98	1,500.00
34-0001	REGULAR PART-TIME PAYROLL	65,000.00	30,797.42	65,000.00	18,012.49	20,000.00
	<b>PAYROLL</b>	229,970.00	209,273.09	233,237.00	144,948.68	278,707.58
						19.50%
<b>PAYROLL BENEFITS</b>						
47-1900	SELF-FUNDED RISK MANAGEME	3,000.00	3,421.33	3,750.00	2,350.53	5,000.00
47-2400	INSURANCE-EMPLOYEES MEDIC	30,192.00	38,308.00	49,719.00	35,951.15	52,866.24
47-2410	HRA - HEALTH REIMB ACCT	1,500.00	1,401.00	1,500.00	1,670.29	1,500.00
47-2415	HEALTH STIPEND	0.00	1,500.00	3,000.00	2,287.50	3,000.00
47-2500	INS- UNEMPLOYMENT COMP	200.00	0.00	200.00	0.00	200.00
47-3300	INSURANCE-WORKERS COMP	15,062.00	13,710.75	18,073.00	13,554.72	27,069.44
47-3400	DEFERRED COMPENSATION	2,769.00	0.00	2,825.00	0.00	3,646.46
47-3500	MAINE PERS RETIREMENT	13,545.00	14,053.75	13,813.00	14,528.57	21,594.23
47-3800	SOCIAL SECURITY	17,805.00	15,456.13	18,059.00	10,656.34	23,101.01
	<b>BENEFITS</b>	84,073.00	87,850.96	110,939.00	80,999.10	137,977.38
<b>Division 3</b>	<b>Payroll</b>	<b>314,043.00</b>	<b>297,124.05</b>	<b>344,176.00</b>	<b>225,947.78</b>	<b>416,684.96</b>
						24.37%
						21.07%
Dept/Div: 013-4 CIVIL PROCESS / Services & Utilities						
<b>SERVICES</b>						
40-0300	COMPUTER SERVICES	100.00	4,888.09	400.00	843.75	800.00
40-0400	LEGAL ASSISTANCE	0.00	0.00	0.00	2,472.00	0.00
	<b>TOTAL SERVICES</b>	100.00	4,888.09	400.00	3,315.75	800.00
<b>TRAVELING EXPENSES</b>						
41-1000	MEALS	0.00	0.00	0.00	0.00	0.00
41-1500	LODGING	0.00	0.00	0.00	0.00	0.00
41-2000	OTHER	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL TRAVEL</b>	0.00	0.00	0.00	0.00	0.00

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept/Div: 013-4 CIVIL PROCESS / Services & Utilities CONT					
<b>PARTS &amp; MAINTENANCE</b>					
42-0500 FUEL & SERVICE	8,000.00	5,542.35	6,000.00	5,363.35	8,000.00
42-0600 TIRES	1,200.00	634.75	1,200.00	443.85	1,800.00
42-0800 PARTS	1,500.00	1,971.20	1,000.00	928.20	1,500.00
42-1000 CONTRACTORS-LABOR REPAIRS	1,500.00	829.52	1,000.00	625.55	1,500.00
<b>PARTS &amp; MAINT</b>	<b>12,200.00</b>	<b>8,977.82</b>	<b>9,200.00</b>	<b>7,360.95</b>	<b>12,800.00</b>
<b>UTILITIES</b>					
43-1500 TELEPHONE	3,500.00	2,861.83	3,500.00	1,400.04	5,000.00
43-2000 INTERNET	75.00	32.00	75.00	31.66	75.00
<b>UTILITIES</b>	<b>3,575.00</b>	<b>2,893.83</b>	<b>3,575.00</b>	<b>1,431.70</b>	<b>5,075.00</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>					
46-5600 RADIOS-MOBILE (REPAIRS &	150.00	0.00	150.00	125.00	150.00
46-6500 OFFICE EQUIP.(REPAIRS & M	500.00	0.00	500.00	38.98	500.00
<b>BUILDING/EQUIP</b>	<b>650.00</b>	<b>0.00</b>	<b>650.00</b>	<b>163.98</b>	<b>650.00</b>
<b>OFFICE SERVICES EXPENSE</b>					
48-0500 ADVERTISING	100.00	0.00	500.00	0.00	500.00
48-2000 DUES & FEES	500.00	424.00	500.00	436.00	500.00
48-3500 POSTAGE	7,500.00	6,001.40	7,500.00	2,992.43	7,500.00
<b>OFFICE SERVICES</b>	<b>8,100.00</b>	<b>6,425.40</b>	<b>8,500.00</b>	<b>3,428.43</b>	<b>8,500.00</b>
<b>REGISTRATION &amp; TRAINING</b>					
49-3300 FEES - STATE AGENCIES	50.00	0.00	50.00	0.00	50.00
49-3400 REGISTRATIONS & ENROLLMEN	150.00	0.00	150.00	0.00	225.00
49-4000 TRAINING EDUCATION	1000.00	254.00	1,000.00	300.00	1,500.00
<b>REGIS &amp; TRAINING</b>	<b>1200.00</b>	<b>254.00</b>	<b>1,200.00</b>	<b>300.00</b>	<b>1,775.00</b>
<b>Division 4</b>	<b>25,825.00</b>	<b>23,439.14</b>	<b>23,525.00</b>	<b>16,000.81</b>	<b>29,600.00</b>
					<b>25.82%</b>

## Custom Budget Report

		Expense			2023	% Increase (Decrease)
		2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	2023 Proposed
Dept/Div: 013-5 CIVIL PROCESS / Supplies & Materials						
<b>SUPPLIES</b>						
53-3500	OFFICE (SUPPLIES)	2,000.00	1,060.40	2,000.00	1,026.25	2,000.00
53-6000	PUBLIC SAFETY (SUPPLIES)	350.00	104.93	350.00	0.00	500.00
	<b>SUPPLIES</b>	2,350.00	1,165.33	2,350.00	1,026.25	2,500.00
						6.38%
<b>UNIFORMS &amp; CLOTHING</b>						
54-0500	CLOTHING - UNIFORMS	3,000.00	1,640.55	3,000.00	680.00	4,500.00
	<b>UNIFORMS/CLOTH.</b>	3,000.00	1,640.55	3,000.00	680.00	4,500.00
						50.00%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-1000	STATUTE & REFERENCE	3,000.00	2,643.68	3,000.00	2,048.81	5,500.00
	<b>READING &amp; REF</b>	3000.00	2,643.68	3000.00	2,048.81	5500.00
						83.33%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	<b>8,350.00</b>	<b>5,449.56</b>	<b>8,350.00</b>	<b>3,755.06</b>	<b>12,500.00</b>
						49.70%
Dept/Div: 013-7 CIVIL PROCESS / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-1000	COMMUNICATIONS (EQUIP)	500.00	0.00	500.00	0.00	750.00
73-4500	MOTOR VEHICLES (EQUIP)	5,000.00	0.00	2,000.00	0.00	10,000.00
73-6000	PUBLIC SAFETY (EQUIP)	1,200.00	1,106.36	1,500.00	1,316.40	2,700.00
73-7500	COMPUTER EQUIPMENT	1,000.00	0.00	1,000.00	0.00	1,500.00
	<b>CAPITAL -</b>	7,700.00	1,106.36	5,000.00	1,316.40	14,950.00
						199.00%
<b>Division 7</b>	<b>Building &amp; Equip</b>	<b>7,700.00</b>	<b>1,106.36</b>	<b>5,000.00</b>	<b>1,316.40</b>	<b>14,950.00</b>
						199.00%
	<b>Expense Totals:</b>	<b>355,918.00</b>	<b>327,119.11</b>	<b>381,051.00</b>	<b>247,020.05</b>	<b>473,734.96</b>
						24.32%

**Custom Budget Report**

		Expense					
	2021	2021	2022	2022	2023	% Increase (Decrease)	
	Budget	Actual	Budget	Through 09-30	Proposed		

**EXPENDITURE SUMMARY**

Division 3	Personnel	416,684.96					
Division 4	Services	29,600.00					
Division 5	Supplies	12,500.00					
Division 7	Capital	14,950.00					
	TOTAL	473,734.96	\$ Increase (Decrease) from 2022-2023		\$	92,683.96	

### Custom Budget Report

Approved

	Revenue				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
Dept: 013 CIVIL PROCESS					
12 CIVIL SERVICES - CIVIL	160,000.00	158,650.00	140,000.00	94,552.58	365,200.00
14 CIVIL SURCHARGE - CIVIL	40,000.00	34,000.00	30,000.00	18,030.00	137,500.00
<b>CIVIL PROCESS</b>	<b>200,000.00</b>	<b>192,650.00</b>	<b>170,000.00</b>	<b>112,582.58</b>	<b>502,700.00</b>
<b>Revenue Totals:</b>	<b>200,000.00</b>	<b>192,650.00</b>	<b>170,000.00</b>	<b>112,582.58</b>	<b>502,700.00</b>
					195.71%

**Custom Budget Report**

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 014-3 UT ADMINISTRATION / Payroll						
<b>PAYROLL</b>						
31-0006 DEPARTMENT HEADS	57,518.00	58,052.88	58,663.00	41,645.59	58,525.45	
31-0011 ASSISTANT TO DEPARTMENT H	54,632.00	55,141.70	55,735.00	40,610.00	50,918.00	
<b>PAYROLL</b>	112,150.00	113,194.58	114,398.00	82,255.59	109,443.45	-4.33%
<b>PAYROLL BENEFITS</b>						
47-1900 SELF-FUNDED RISK MANAGEME	1,550.00	1,668.48	2,000.00	1,152.90	1,700.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	21,591.00	24,207.77	43,910.00	25,316.04	41,218.86	
47-2410 HRA - HEALTH REIMB ACCT	750.00	140.00	750.00	688.90	1000.00	
47-2500 INS- UNEMPLOYMENT ACCT	100.00	0.00	100.00	0.00	0.00	
47-3300 INSURANCE-WORKERS COMP	4,200.00	3,822.52	4,991.00	3,743.28	3,100.00	
47-3400 DEFERRED COMPENSATION	7,851.00	8,001.87	8,008.00	5,894.58	5,040.21	
47-3500 ME PERS	0.00	0.00	0.00	0.00	5,193.68	
47-3800 SOCIAL SECURITY	9,180.00	9,051.48	9,364.00	6,373.06	8,372.45	
<b>BENEFITS</b>	45,222.00	46,892.12	69,123.00	43,168.76	65,625.20	-5.06%
<b>Division 3 Payroll</b>	<b>157,372.00</b>	<b>160,086.70</b>	<b>183,521.00</b>	<b>125,424.35</b>	<b>175,068.65</b>	<b>-4.61%</b>
Dept/Div: 014-4 UT ADMINISTRATION / Services & Utilities CONT'D						
<b>SERVICES</b>						
40-0300 COMPUTER SERVICES	100.00	67.78	100.00	0.00	100.00	
40-0400 LEGAL ASSISTANCE	2,000.00	1,131.00	2,000.00	2,576.03	2,500.00	
<b>SERVICES</b>	2,100.00	1,198.78	2,100.00	2,576.03	2,600.00	23.81%

### Custom Budget Report

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 014-4 UT ADMINISTRATION / Services & Utilities CONT'D						
<b>TRAVEL EXPENSES</b>						
41-1000 MEALS	450.00	0.00	350.00	100.52	300.00	
41-1500 LODGING	300.00	0.00	300.00	0.00	300.00	
<b>TRAVEL EXPENSES</b>	750.00	0.00	650.00	100.52	600.00	-7.69%
<b>UTILITIES</b>						
43-1500 TELEPHONE	1,800.00	1,147.27	1,700.00	843.36	1,700.00	
<b>UTILITIES</b>	1,800.00	1,147.27	1,700.00	843.36	1,700.00	0.00%
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
46-6500 OFFICE EQUIP.(REPAIRS & M	1,000.00	348.76	900.00	344.21	850.00	
<b>BUILDING/EQUIP</b>	1,000.00	348.76	900.00	344.21	850.00	-5.56%
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	600.00	0.00	0.00	0.00	0.00	
48-3500 POSTAGE	800.00	569.77	800.00	272.50	800.00	
48-4000 PRINTING (SERVICES)	300.00	0.00	300.00	0.00	100.00	
<b>OFFICE SERVICES</b>	1,700.00	569.77	1,100.00	272.50	900.00	-18.18%
<b>REGISTRATION &amp; TRAINING</b>						
49-3400 REGISTRATIONS & ENROLLMEN	400.00	470.00	500.00	180.00	600.00	
<b>REGIS. &amp; TRAINING</b>	400.00	470.00	500.00	180.00	600.00	20.00%
<b>Division 4</b>	<b>5,650.00</b>	<b>3,734.58</b>	<b>6,950.00</b>	<b>4,316.62</b>	<b>7,250.00</b>	<b>4.32%</b>

### Custom Budget Report

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 014-5 UT ADMINISTRATION / Supplies & Materials						
<b>SUPPLIES</b>						
53-2400 EQUIPMENT (SUPPLIES)	400.00	289.22	400.00	0.00	450.00	
53-3500 OFFICE (SUPPLIES)	800.00	405.80	800.00	1125.31	850.00	
<b>SUPPLIES</b>	1,200.00	695.02	1,200.00	1,125.31	1,300.00	8.33%
<b>UNIFORMS &amp; CLOTHING</b>						
54-0500 CLOTHING - UNIFORMS	400.00	126.94	400.00	0.00	450.00	
<b>UNIFORMS/CLOTH</b>	400.00	126.94	400.00	0.00	450.00	12.50%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500 PERIODICALS & SUBSCRIPTIO	400.00	108.00	300.00	0.00	200.00	
55-1000 STATUTE & REFERENCE	50.00		50.00	236.00	50.00	
<b>READING &amp; REF.</b>	450.00	108.00	350.00	236.00	250.00	-28.57%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	<b>2,050.00</b>	<b>929.96</b>	<b>1,361.31</b>	<b>2,000.00</b>	<b>2.56%</b>
<b>Expense Totals:</b>		<b>167,172.00</b>	<b>164,751.24</b>	<b>192,421.00</b>	<b>131,102.28</b>	<b>-4.21%</b>

#### EXPENDITURE SUMMARY

Division 3	Personnel	175,068.65
Division 4	Services	7,250.00
Division 5	Supplies	2,000.00
Division 7	Capital	0.00
<b>TOTAL</b>		<b>184,318.65 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ (8,102.35)</b>

Penobscot County  
11/2/2022

### Custom Budget Report

Approved

Revenue		2021	2021	2022	2022	2023	% Increase (Decrease)
		Budget	Actual	Budget	Through 09-30	Proposed	
Dept: 014 UT ADMINISTRATION		70,000.00	52,500.00	70,000.00	52,500.00	70,000.00	
04 ROAD AGENT ADMIN FEE							
<b>Revenue Totals:</b>		<b>70,000.00</b>	<b>52,500.00</b>	<b>70,000.00</b>	<b>52,500.00</b>	<b>70,000.00</b>	<b>0.00%</b>

**Custom Budget Report**

Dept/Div: 015-3 IT DEPARTMENT / Payroll	Expense			2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget Through 09-30		
<b>PAYROLL</b>					
31-0006 DEPARTMENT HEADS	69,631.00	71,477.60	71,032.00	78,102.00	
31-0013 LT OF SUPPORT SERVICES	5,500.00	5,200.00	0.00	0.00	
31-0020 REGULAR EMPLOYEES	106,211.00	90,706.86	144,005.00	143,560.00	
<b>PAYROLL</b>	<b>181,342.00</b>	<b>167,384.46</b>	<b>215,037.00</b>	<b>221,662.00</b>	<b>3.08%</b>
<b>PAYROLL BENEFITS</b>					
47-1900 SELF-FUNDED RISK MANAGEME	2,500.00	2,697.86	3,300.00	3,100.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	48,475.00	40,772.25	77,649.00	113,282.00	
47-2410 HRA - HEALTH REIMB ACCT	1,000.00	282.10	1,000.00	1,500.00	
47-2500 INS- UNEMPLOYMENT COMP	100.00	0.00	100.00	100.00	
47-3300 INSURANCE-WORKERS COMP	1,384.00	1,258.83	11,327.00	13,832.00	
47-3400 DEFERRED COMPENSATION	3,025.00	703.19	2,302.00	7,203.95	
47-3500 MAINE PERS RETIREMENT	11,767.00	13,459.37	17,239.00	13,508.00	
47-3800 SOCIAL SECURITY	13,684.00	12,317.48	16,626.00	16,957.00	
<b>BENEFITS</b>	<b>81,935.00</b>	<b>71,491.08</b>	<b>129,543.00</b>	<b>169,482.95</b>	<b>30.83%</b>
<b>Division 3</b>	<b>263,277.00</b>	<b>238,875.54</b>	<b>344,580.00</b>	<b>391,144.95</b>	<b>13.51%</b>
Dept/Div: 015-4 IT DEPARTMENT / Services & Utilities					
<b>SERVICES</b>					
40-0300 COMPUTER SERVICES	0.00	101.67	0.00	0.00	
40-0400 - LEGAL ASSISTANCE	0.00	741.00	0.00	0.00	
40-0800 CONSULTING FEES	1,000.00	149.99	1,000.00	2,000.00	
<b>SERVICES</b>	<b>1,000.00</b>	<b>992.66</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>100.00%</b>

### Custom Budget Report

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 015-4 IT DEPARTMENT / Services & Utilities CONT'D						
<b>TRAVEL EXPENSES</b>						
41-0500 AUTOMOBILE MILEAGE	1,200.00	163.47	1,000.00	226.50	1,000.00	
41-1000 MEALS	700.00	20.66	700.00	214.86	700.00	
41-1500 LODGING	1,700.00		1,700.00	0.00	1,700.00	
41-2700 AIRLINE, BUS, ETC.	2,000.00		2,000.00	898.07	2,000.00	
<b>TRAVEL EXPENSES</b>	<b>5,600.00</b>	<b>184.13</b>	<b>5,400.00</b>	<b>1,339.43</b>	<b>5,400.00</b>	<b>0.00%</b>
<b>UTILITIES</b>						
43-1500 TELEPHONE	27,000.00	34,927.06	36,262.00	28,891.15	36,500.00	
43-2000 INTERNET	11,112.00	2,113.50	0.00	1,019.14	0.00	
<b>UTILITIES</b>	<b>38,112.00</b>	<b>37,040.56</b>	<b>36,262.00</b>	<b>29,910.29</b>	<b>36,500.00</b>	<b>0.66%</b>
<b>BUILDING/EQUIP REPAIR &amp; MAINT</b>						
<b>46-1000 BUILDINGS</b>						
46-7500 COMPUTER REPAIR & MAINTEN	313,350.00	371,496.80	333,700.00	292,012.26	340,000.00	
46-7600 SOFTWARE LICENSING	17,000.00	9,568.43	17,000.00	10,048.79	20,000.00	
<b>BUILDING/EQUIP</b>	<b>330,350.00</b>	<b>381,065.23</b>	<b>350,700.00</b>	<b>302,600.05</b>	<b>360,000.00</b>	<b>2.65%</b>
<b>OFFICE SERVICES EXPENSE</b>						
48-0500 ADVERTISING	500.00	18.08	250.00	0.00	250.00	
48-2000 DUES & FEES	500.00	0.00	100.00	0.00	100.00	
48-3500 POSTAGE	50.00	0.00	50.00	0.00	50.00	
<b>OFFICE SERVICES</b>	<b>1,050.00</b>	<b>18.08</b>	<b>400.00</b>	<b>0.00</b>	<b>400.00</b>	<b>0.00%</b>

### Custom Budget Report

		Expense				
		2021	2021	2022	2022	2023
		Budget	Actual	Budget	Through 09-30	Proposed
						% Increase (Decrease)
Dept/Div: 015-4 IT DEPARTMENT / Services & Utilities CONT'D						
<b>REGISTRATION &amp; TRAINING</b>						
49-3400	REGISTRATIONS & ENROLLMEN	300.00	0.00	300.00	0.00	300.00
	<b>REGIS &amp; TRAINING</b>	300.00	0.00	300.00	0.00	300.00
						0.00%
<b>Division 4</b>	<b>Services &amp; Utilities</b>	<b>376,412.00</b>	<b>419,300.66</b>	<b>394,062.00</b>	<b>334,103.27</b>	<b>404,600.00</b>
Dept/Div: 015-5 IT DEPARTMENT / Supplies & Materials CONT'D						
<b>SUPPLIES</b>						
53-2500	MAINTENANCE (SUPPLIES)	50.00	0.00	0.00	0.00	
53-3500	OFFICE (SUPPLIES)	500.00	1081.67	500.00	139.98	500.00
53-8500	COMPUTER SUPPLIES	10,000.00	2,008.02	10,000.00	4,073.92	10,000.00
	<b>SUPPLIES</b>	10,550.00	3,089.69	10,500.00	4,213.90	10,500.00
						0.00%
<b>READING &amp; REFERENCE MATERIAL</b>						
55-0500	PERIODICALS & SUBSCRIPTIO	200.00	0.00	0.00	0.00	
55-1000	STATUTE & REFERENCE	500.00	0.00	500.00	0.00	500.00
	<b>READING &amp; REF</b>	700.00	0.00	500.00	0.00	500.00
						0.00%
<b>SUPPLIES &amp; TOOLS</b>						
56-1000	TOOLS & IMPLEMENTS	300.00	0.00	300.00	0.00	300.00
	<b>SUPPLIES/TOOLS</b>	300.00	0.00	300.00	0.00	300.00
						0.00%
<b>Division 5</b>	<b>Supplies &amp; Materials</b>	<b>11,550.00</b>	<b>3,089.69</b>	<b>11,300.00</b>	<b>4,213.90</b>	<b>11,300.00</b>
						0.00%

**Custom Budget Report**

	Expense				2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 015-7 IT DEPARTMENT / Building & Equipment						
<b>CAPITAL - EQUIPMENT</b>						
73-2500 FURNITURE & FIXTURES (EQU	500.00	0.00	1000.00	242.45	1,000.00	
73-7500 COMPUTER EQUIPMENT	73,500.00	90,731.46	80,000.00	71,839.82	80,000.00	
<b>CAPITAL -</b>	<b>74,000.00</b>	<b>90,731.46</b>	<b>81,000.00</b>	<b>72,082.27</b>	<b>81,000.00</b>	
<b>Division 7</b>	<b>74,000.00</b>	<b>90,731.46</b>	<b>81,000.00</b>	<b>72,082.27</b>	<b>81,000.00</b>	<b>0.00%</b>
<b>Expense Totals:</b>	<b>725,239.00</b>	<b>751,997.35</b>	<b>830,942.00</b>	<b>613,040.22</b>	<b>888,044.95</b>	<b>6.87%</b>

**EXPENDITURE SUMMARY**

Division 3	Personnel	391,144.95
Division 4	Services	404,600.00
Division 5	Supplies	11,300.00
Division 7	Capital	81,000.00
<b>TOTAL</b>		<b>888,044.95 \$ Increase (Decrease) from 2022-2023</b>
		<b>\$ 57,102.95</b>

### Custom Budget Report

Approved

	Revenue			
	2021	2021	2022	2023
	Budget	Actual	Budget	Proposed
Dept: 015 IT DEPARTMENT	10,000.00	11,855.00	10,000.00	10,000.00
07 OTHER IT			3,626.07	
<b>Revenue Totals:</b>	<b>10,000.00</b>	<b>11,855.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
				0.00%

Penobscot County

11/2/2022

### Custom Budget Report

Approved  
10/11/2022

Dept/Div:	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget	2022 Through 09-30	
018-4 MAINE RETIREMENT SYSTEM / S€	2,350.00	1,710.68	2,350.00	2,102.09	2023 Proposed 2,350.00
47-3500 MAINE PERS RETIREMENT	2,350.00	1,710.68	2,350.00	2,102.09	2,350.00
					0.00%

**Custom Budget Report**

		Expense			% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed	2022 Through 09-30	2023 Proposed
Dept/Div: 019-4 Health/Safety Committees / Services & Utilities					
SERVICES					
40-0100 Safety Committee	3,000.00	2,289.15	3,000.00	1,774.00	3,000.00
40-0150 Health Council	3,000.00	628.36	3,000.00	96.15	3,000.00
<b>Division 4</b>	<b>6,000.00</b>	<b>2,917.51</b>	<b>6,000.00</b>	<b>1,870.15</b>	<b>6,000.00</b>
					<b>0.00%</b>
<b>Expense Totals:</b>	<b>6,000.00</b>	<b>2,917.51</b>	<b>6,000.00</b>	<b>1,870.15</b>	<b>6,000.00</b>
					<b>0.00%</b>

Penobscot County  
11/2/2022

### Custom Budget Report

Approved  
10/25/2022

	Expense			2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed		
Dept/Div: 022-4 COUNTY INSURANCE / Services & Utilities					
47-3600 RETIREMENT-GROUP INSURANCE	48,000.00	56,689.32	65,000.00	70,695.87	61.54%

Penobscot County  
11/2/2022

### Custom Budget Report

Approved  
10/25/2022

	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed			
Dept/Div: 023-4 EMPLOYEE BENEFITS / Services						
47-2300 - Flex Spending Fees	0.00	2,075.70	2,500.00	1,504.05	2,500.00	
47-3450 - Deferred Comp Fees	0.00	500.00	500.00	375.00	500.00	
Total Employee Benefits	0.00	2,575.70	3,000.00	1,879.05	3,000.00	

Penobscot County  
11/2/2022

### Custom Budget Report

Approved  
10/18/2022

	2021 Budget	Expense		2022 Proposed	2022 Through 09-30	2023 Proposed	% Increase (Decrease)
		2021 Actual	2022 Proposed				
Dept/Div: 024-4 BRIDGE ACCOUNT / Services							
47-0500 BRIDGES	100.00	0.00	100.00	0.00	100.00	100.00	0.00%

Penobscot County  
11/2/2022

### Custom Budget Report

Approved  
10/18/2022

**Expense**  
**2021**  
**Budget**

**2021**  
**Actual**

**2022**  
**Budget**

**2022**  
**Through 09-30**

**2023**  
**Proposed**

Dept/Div: 030-4 DEVELOPMENT CORPORATIONS / Services & Utilities

47-1502 EASTERN MAINE DEVELOP CORP	65,000.00	62,000.00	63,000.00	48,750.00	63,000.00	0.00%
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(Total request is for \$65,000 - \$2,000 to be paid from PILT Funds)

### Custom Budget Report

Approved  
10/18/2022

	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed	2022 Through 09-30	
Dept/Div: 031-4 LOAN INTEREST / Services					
SERVICES					
40-0400 LEGAL ASSISTANCE	3,000.00	2,800.00	3,000.00	0.00	3,500.00
45-0500 INT. ON TAX ANTICIPATION	40,000.00	14,996.57	15,000.00	0.00	22,500.00
45-0600 Pmt. On PRCC BOND - \$6M	600,000.00	403,361.36	605,042.00	437,158.15	605,042.00
(12 payments @ 50,420.17/month)					
45-1000 Int. on PRCC BOND		4,853.55	33,500.00	2,774.97	8,500.00
Services	643,000.00	426,011.48	656,542.00	439,933.12	639,542.00
					-2.59%

Penobscot County  
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### Custom Budget Report

Approved  
10/25/2022

	Expense					
	2021	2021	2022	2022	2023	% Increase
	Budget	Actual	Budget	Through 09-30	Proposed	(Decrease)
Dept/Div: 032-7 BUILDING IMPROVEMENT / Building & Equipment						
PARKING LOT & IMPROVEMENTS						
71-0100 Parking Lot Improvements	50,000.00	0.00	50,000.00	0.00	50,000.00	
72-0500 BUILDINGS & IMPROVEMENTS	150,000.00	17,084.21	175,000.00	36,180.00	100,000.00	
\$100,000 is for new boiler						
Building & Improve.	200,000.00	17,084.21	225,000.00	36,180.00	150,000.00	-33.33%

### Custom Budget Report

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Dept/Div: 034-4 PROGRAM DONATIONS / Services	Expense				% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed	2022 Through 09-30	
47-1510 GREEN VALLEY	5,000.00	5,000.00	0.00	0.00	0.00
47-1512 RAPE RESPONSE	2,000.00	2,000.00	3,000.00	0.00	3,000.00
47-1514 BANGOR SHELTER	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
47-1518 B.I.L.S.	7,300.00	7,300.00	9,710.00	9,710.00	15,000.00
47-1519 ORONO HAZ MAT TEAM	24,000.00	24,000.00	24,000.00	0.00	24,000.00
47-1521 BANGOR AREA RECOVERY NTWK	17,500.00	17,500.00	20,000.00	0.00	20,000.00
47-1522 PINE TREE HOSPICE	1,000.00	1,000.00	1,000.00	0.00	1,000.00
47-1525 Hirundo Wildlife Refuge	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
47-1526 Together Place	0.00	0.00	0.00	0.00	7,000.00
<b>Program Donations</b>	<b>81,800.00</b>	<b>81,800.00</b>	<b>82,710.00</b>	<b>34,710.00</b>	<b>95,000.00</b>
					14.86%

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Approved  
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	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed			
Dept/Div: 035-4 PENOBSCOT COUNTY EXTENSIO / Services						
47-1520 PENOBSCOT COUNTY EXT	78,722.00	78,724.00	81,870.00	61,763.00	90,000.00	9.93%

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### Custom Budget Report

Approved  
10/18/2022

	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Budget			
Dept/Div: 036-4 PENQUIS C.A.P. / Services	18,500.00	0.00	18,500.00	0.00	25,000.00	35.14%
47-1500 DONATIONS & CONTRIBUTIONS						

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	Expense				2023 Proposed	% Increase (Decrease)
	2021 Proposed	2021 Actual	2022 Budget	2022 Through 09-30		
Dept/Div: 038-3 SOIL CONSERVATION DISTRICT / Payroll						
31-0020 REGULAR EMPLOYEES	36,598.00	36,601.79	37,334.00	27,992.83	40,628.64	
47-1900 SELF-FUNDED RISK MANAGEME	500.00	544.50	700.00	376.27	700.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	27,811.00	28,046.38	31,451.00	23,832.78	37,610.59	
47-2410 - HRA HEALTH REIMB ACCOUNT	0.00	600.00	0.00	371.61	500.00	
47-2500 INS- UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00	
47-3300 INSURANCE-WORKERS COMP	288.00	262.19	283.00	212.22	295.00	
47-3400 DEFERRED COMP	2,379.00	2,279.00	2,427.00	1,819.59	3,499.00	
47-3800 SOCIAL SECURITY	2,982.00	2,416.52	3,042.00	1,838.29	3,108.00	
<b>SOIL CONSERVATION Total Payroll/Benefits</b>	<b>70,558.00</b>	<b>70,750.38</b>	<b>75,237.00</b>	<b>56,443.59</b>	<b>86,341.23</b>	<b>14.76%</b>

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### Custom Budget Report

Approved  
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	Expense			2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed Through 09-30		
Dept/Div: 039-4 LABOR RELATIONS / Services SERVICES	8,000.00	2,721.50	4,000.00	4,000.00	0.00%
40-0600 LABOR NEGOTIATIONS					

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### Custom Budget Report

Approved  
10/25/2022

	Expense			2022 Through 09-30	2023 Proposed	% Increase (Decrease)
	2021 Budget	2021 Actual	2022 Proposed			
Dept/Div: 040-3 WAGE ADJUSTMENT / Payroll PAYROLL						
31-0001 REGULAR FULL-TIME PAYROLL	30,000.00	2,208.92	30,000.00	61.61	45,000.00	50.00%