

Penobscot County Commissioners

2025 / County Budget / Budget Committee Approved

Commissioners

Peter K. Baldacci / District I

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

David S. Marshall / District III

County Administrator

Scott A. Adkins

Deputy Administrator

County Treasurer

Glenn E. Mower

Finance Director

Gary J. Bragdon

County of Penobscot

2025

Budget

Budget Advisory Committee Members (BAC)

Commissioner Peter K. Baldacci / District I

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

Commissioner Andre Cushing; Chair / District II

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

Commissioner David Marshall / District III

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

Scott A. Adkins, County Administrator

Glenn Mower, County Treasurer

County of Penobscot

2025 Budget

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Department Budget Presentations

| | |
|------------|--|
| Dept. # 49 | Revenues - Misc / Non-department |
| Dept. # 2 | Human Relations / HR |
| Dept. # 3 | EMA (Emergency Management Agency) |
| Dept. # 4 | Penobscot County Regional Communications / 911 |
| Dept. # 5 | District Attornye's Office |
| Dept. # 6 | Commission / Administration |
| Dept. # 7 | Treasurer / Finance |
| Dept. # 8 | County Buildings |
| Dept. # 10 | Deeds, Registry of |
| Dept. # 11 | Probate, Registry of |
| Dept. # 12 | Sheriff's Office |
| Dept. # 13 | Civil Process |
| Dept. # 14 | UT (Unorganized Territory) Administration |
| Dept. # 15 | IT (Information & Technology) |
| Dept. # 18 | MPERS / Maine State Retirement (Retirees) |
| Dept. # 19 | Health & Safety Committee |
| Dept. # 21 | Jail (CAP) |
| Dept. # 22 | County Insurance (Retirees) |
| Dept. # 24 | Bridge Account |
| Dept. # 30 | EMDC / Eastern ME Development Corporation |
| Dept. # 31 | Loans & Interest / TAN & RCC Bond |
| Dept. # 32 | Building Improvements (Capital Funding) |
| Dept. # 34 | Program Donations |
| Dept. # 35 | Penobscot County Extension Service |
| Dept. # 36 | Penquis |
| Dept. # 38 | Soil Conservation |
| Dept. # 39 | Labor Relations |
| Dept. # 40 | Wage Adjustment |



County of Penobscot

Budget Calculation Sheet

For Calendar Year of 2025

EXPENDITURES:

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

REVENUES:

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

| | | |
|--|-----------|-------------------|
| 2025 - Amount to be raised through Taxation | \$ | 25,095,288 |
|--|-----------|-------------------|

| | | |
|--|-----------|-------------------|
| 2024 - Amount to be raised through Taxation | \$ | 22,887,525 |
|--|-----------|-------------------|

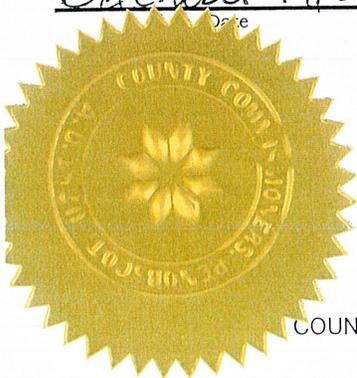
| | | |
|---------------------------------------|-----------|------------------|
| Dollar - Increase / (Decrease) | \$ | 2,207,763 |
|---------------------------------------|-----------|------------------|

| | |
|---|--------------|
| Percentage - Increase / (Decrease) | 9.65% |
|---|--------------|

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

Budget Approved:

December 17, 2024
Date



by Signature of the Penobscot County Commissioners

P. Baldacci

Peter K. Baldacci / District # 1

Andre E. Cushing III

Andre E. Cushing III / Chair / District # II

David Marshall

David Marshall / District III

County of Penobscot

2025 Budget

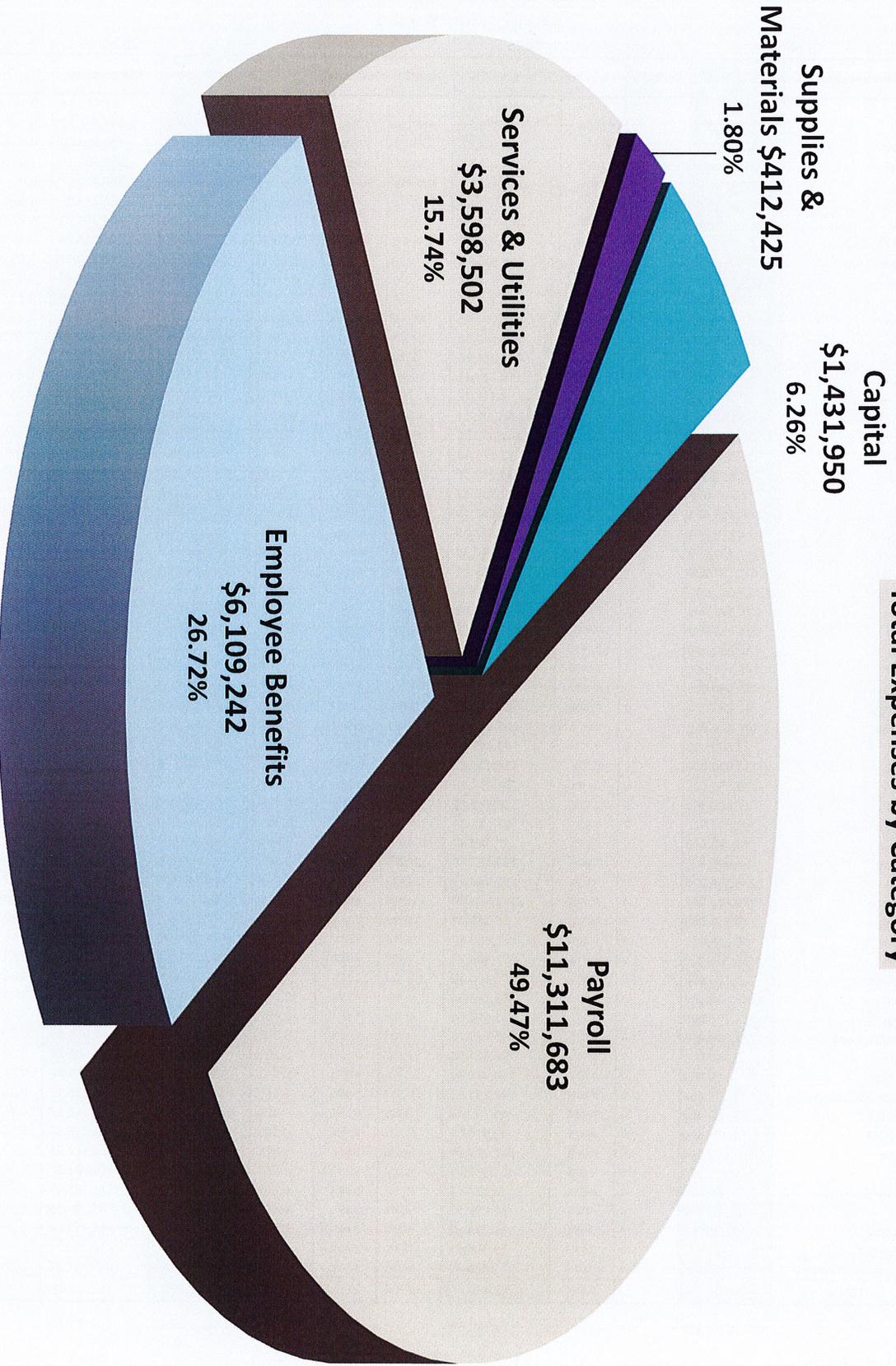
Comparative Summary of Revenues

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

County of Penobscot
2025 Budget

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

**2025 County Budget
Total Expenses by Category**



County of Penobscot
Tax Distribution by Municipal Valuation

For the Calendar Year 2025

2025

2024

| Municipality | Valuation | vs 2023 | % Increase | Tax Liability | vs 2023 | % Increase | % of Total Tax | Valuation | Tax Liability | % of Total Tax |
|-----------------------|-----------------------|----------|--------------|-------------------|------------------|--------------|----------------|-----------------------|-------------------|----------------|
| Alton | 58,450,000 | 0 | 0.00% | 89,657.80 | 7,888 | 9.65% | 0.36% | 58,450,000 | 81,770.14 | 0.36% |
| Bangor | 3,599,450,000 | 0 | 0.00% | 5,521,279.36 | 485,736 | 9.65% | 22.00% | 3,599,450,000 | 5,035,543.69 | 22.00% |
| Bradford | 92,700,000 | 0 | 0.00% | 142,194.67 | 12,510 | 9.65% | 0.57% | 92,700,000 | 129,685.06 | 0.57% |
| Bradley | 163,300,000 | 0 | 0.00% | 250,489.64 | 22,037 | 9.65% | 1.00% | 163,300,000 | 228,452.76 | 1.00% |
| Brewer | 983,200,000 | 0 | 0.00% | 1,508,153.15 | 132,680 | 9.65% | 6.01% | 983,200,000 | 1,375,473.07 | 6.01% |
| Burlington | 57,450,000 | 0 | 0.00% | 88,123.88 | 7,753 | 9.65% | 0.35% | 57,450,000 | 80,371.16 | 0.35% |
| Carmel | 289,000,000 | 0 | 0.00% | 443,303.76 | 39,000 | 9.65% | 1.77% | 289,000,000 | 404,304.03 | 1.77% |
| Carroll Plantation | 29,550,000 | 0 | 0.00% | 45,327.43 | 3,988 | 9.65% | 0.18% | 29,550,000 | 41,339.74 | 0.18% |
| Charleston | 106,850,000 | 0 | 0.00% | 163,899.68 | 14,419 | 9.65% | 0.65% | 106,850,000 | 149,480.57 | 0.65% |
| Chester | 141,150,000 | 0 | 0.00% | 216,513.24 | 19,048 | 9.65% | 0.86% | 141,150,000 | 197,465.44 | 0.86% |
| Clifton | 115,650,000 | 0 | 0.00% | 177,398.20 | 15,607 | 9.65% | 0.71% | 115,650,000 | 161,791.56 | 0.71% |
| Corinna | 160,500,000 | 0 | 0.00% | 246,194.65 | 21,659 | 9.65% | 0.98% | 160,500,000 | 224,535.63 | 0.98% |
| Corinth | 221,850,000 | 0 | 0.00% | 340,300.83 | 29,938 | 9.65% | 1.36% | 221,850,000 | 310,362.80 | 1.36% |
| Dexter | 302,000,000 | 0 | 0.00% | 463,244.76 | 40,754 | 9.65% | 1.85% | 302,000,000 | 422,490.71 | 1.85% |
| Dixmont | 143,250,000 | 0 | 0.00% | 219,734.48 | 19,331 | 9.65% | 0.88% | 143,250,000 | 200,403.29 | 0.88% |
| Drew Plantation | 5,300,000 | 0 | 0.00% | 8,129.79 | 715 | 9.65% | 0.03% | 5,300,000 | 7,414.57 | 0.03% |
| East Millinocket | 88,200,000 | 0 | 0.00% | 135,292.01 | 11,902 | 9.65% | 0.54% | 88,200,000 | 123,389.67 | 0.54% |
| Eddington | 259,200,000 | 0 | 0.00% | 397,592.86 | 34,978 | 9.65% | 1.58% | 259,200,000 | 362,614.55 | 1.58% |
| Edinburg | 11,850,000 | 0 | 0.00% | 18,176.99 | 1,599 | 9.65% | 0.07% | 11,850,000 | 16,577.86 | 0.07% |
| Enfield | 218,500,000 | 0 | 0.00% | 335,162.19 | 29,486 | 9.65% | 1.34% | 218,500,000 | 305,676.23 | 1.34% |
| Etna | 112,300,000 | 0 | 0.00% | 172,259.56 | 15,155 | 9.65% | 0.69% | 112,300,000 | 157,104.99 | 0.69% |
| Exeter | 100,750,000 | 0 | 0.00% | 154,542.75 | 13,586 | 9.65% | 0.62% | 100,750,000 | 140,946.82 | 0.62% |
| Garland | 94,250,000 | 0 | 0.00% | 144,572.25 | 12,719 | 9.65% | 0.58% | 94,250,000 | 131,853.48 | 0.58% |
| Glenburn | 469,850,000 | 0 | 0.00% | 720,713.75 | 63,405 | 9.65% | 2.87% | 469,850,000 | 657,308.81 | 2.87% |
| Greenbush | 101,250,000 | 0 | 0.00% | 155,309.71 | 13,663 | 9.65% | 0.62% | 101,250,000 | 141,646.31 | 0.62% |
| Hampden | 1,078,900,000 | 0 | 0.00% | 1,654,949.59 | 145,595 | 9.65% | 6.59% | 1,078,900,000 | 1,509,355.06 | 6.59% |
| Hermon | 826,900,000 | 0 | 0.00% | 1,268,400.98 | 111,588 | 9.65% | 5.05% | 826,900,000 | 1,156,813.15 | 5.05% |
| Holden | 438,950,000 | 0 | 0.00% | 673,315.53 | 59,235 | 9.65% | 2.68% | 438,950,000 | 614,080.46 | 2.68% |
| Howland | 86,200,000 | 0 | 0.00% | 132,224.17 | 11,632 | 9.65% | 0.53% | 86,200,000 | 120,591.72 | 0.53% |
| Hudson | 148,100,000 | 0 | 0.00% | 227,174.01 | 19,986 | 9.65% | 0.91% | 148,100,000 | 207,188.33 | 0.91% |
| Kenduskeag | 115,550,000 | 0 | 0.00% | 177,244.81 | 15,593 | 9.65% | 0.71% | 115,550,000 | 161,651.66 | 0.71% |
| Lagrange | 42,200,000 | 0 | 0.00% | 64,731.55 | 5,695 | 9.65% | 0.26% | 42,200,000 | 59,036.78 | 0.26% |
| Lakeville | 107,300,000 | 0 | 0.00% | 164,589.94 | 14,480 | 9.65% | 0.66% | 107,300,000 | 150,110.11 | 0.66% |
| Lee | 93,300,000 | 0 | 0.00% | 143,115.02 | 12,591 | 9.65% | 0.57% | 93,300,000 | 130,524.45 | 0.57% |
| Levant | 283,000,000 | 0 | 0.00% | 434,100.23 | 38,190 | 9.65% | 1.73% | 283,000,000 | 395,910.17 | 1.73% |
| Lincoln | 509,800,000 | 0 | 0.00% | 781,993.98 | 68,796 | 9.65% | 3.12% | 509,800,000 | 713,197.90 | 3.12% |
| Lowell | 77,600,000 | 0 | 0.00% | 119,032.43 | 10,472 | 9.65% | 0.47% | 77,600,000 | 108,560.53 | 0.47% |
| Mattawamkeag | 59,600,000 | 0 | 0.00% | 91,421.81 | 8,043 | 9.65% | 0.36% | 59,600,000 | 83,378.96 | 0.36% |
| Maxfield | 10,300,000 | 0 | 0.00% | 15,799.41 | 1,390 | 9.65% | 0.06% | 10,300,000 | 14,409.45 | 0.06% |
| Medway | 91,000,000 | 0 | 0.00% | 139,587.00 | 12,280 | 9.65% | 0.56% | 91,000,000 | 127,306.80 | 0.56% |
| Milford | 255,650,000 | 0 | 0.00% | 392,147.43 | 34,499 | 9.65% | 1.56% | 255,650,000 | 357,648.18 | 1.56% |
| Millinocket | 256,000,000 | 0 | 0.00% | 392,684.30 | 34,546 | 9.65% | 1.56% | 256,000,000 | 358,137.82 | 1.56% |
| Mt Chase | 49,250,000 | 0 | 0.00% | 75,545.71 | 6,646 | 9.65% | 0.30% | 49,250,000 | 68,899.56 | 0.30% |
| Newburgh | 190,250,000 | 0 | 0.00% | 291,828.86 | 25,674 | 9.65% | 1.16% | 190,250,000 | 266,155.16 | 1.16% |
| Newport | 425,500,000 | 0 | 0.00% | 652,684.26 | 57,420 | 9.65% | 2.60% | 425,500,000 | 595,264.23 | 2.60% |
| Old Town | 788,700,000 | 0 | 0.00% | 1,209,805.12 | 106,433 | 9.65% | 4.82% | 788,700,000 | 1,103,372.27 | 4.82% |
| Orono | 645,550,000 | 0 | 0.00% | 990,224.03 | 87,115 | 9.65% | 3.95% | 645,550,000 | 903,108.87 | 3.95% |
| Orrington | 522,300,000 | 0 | 0.00% | 801,168.01 | 70,483 | 9.65% | 3.19% | 522,300,000 | 730,685.10 | 3.19% |
| Passadumkeag | 32,550,000 | 0 | 0.00% | 49,929.20 | 4,393 | 9.65% | 0.20% | 32,550,000 | 45,536.66 | 0.20% |
| Patten | 59,300,000 | 0 | 0.00% | 90,961.64 | 8,002 | 9.65% | 0.36% | 59,300,000 | 82,959.27 | 0.36% |
| Plymouth | 121,700,000 | 0 | 0.00% | 186,678.44 | 16,423 | 9.65% | 0.74% | 121,700,000 | 170,255.36 | 0.74% |
| Seboeis Plantation | 14,500,000 | 0 | 0.00% | 22,241.88 | 1,957 | 9.65% | 0.09% | 14,500,000 | 20,285.15 | 0.09% |
| Springfield | 23,950,000 | 0 | 0.00% | 36,737.46 | 3,232 | 9.65% | 0.15% | 23,950,000 | 33,505.47 | 0.15% |
| Stacyville | 23,450,000 | 0 | 0.00% | 35,970.50 | 3,165 | 9.65% | 0.14% | 23,450,000 | 32,805.98 | 0.14% |
| Stetson | 141,650,000 | 0 | 0.00% | 217,280.20 | 19,115 | 9.65% | 0.87% | 141,650,000 | 198,164.93 | 0.87% |
| Veazie | 320,950,000 | 0 | 0.00% | 492,312.61 | 43,311 | 9.65% | 1.96% | 320,950,000 | 449,001.30 | 1.96% |
| Webster Plantation | 8,350,000 | 0 | 0.00% | 12,808.26 | 1,127 | 9.65% | 0.05% | 8,350,000 | 11,681.45 | 0.05% |
| Winn | 30,900,000 | 0 | 0.00% | 47,398.22 | 4,170 | 9.65% | 0.19% | 30,900,000 | 43,228.35 | 0.19% |
| Woodville | 43,900,000 | 0 | 0.00% | 67,339.22 | 5,924 | 9.65% | 0.27% | 43,900,000 | 61,415.04 | 0.27% |
| Penobscot Nation | 14,150,000 | 0 | 0.00% | 21,705.01 | 1,910 | 9.65% | 0.09% | 14,150,000 | 19,795.51 | 0.09% |
| Unorganized Territory | 497,150,000 | 0 | 0.00% | 762,589.85 | 67,089 | 9.65% | 3.04% | 497,150,000 | 695,500.85 | 3.04% |
| Totals | 16,360,200,000 | 0 | 0.00% | 25,095,288 | 2,207,763 | 9.65% | 100.00% | 16,360,200,000 | 22,887,525 | 100% |

Less Unorg Terr 15,863,050,000

24,332,699

15,863,050,000

22,192,025

Mrate vs Prior Year

1.533923

0.135

9.65%

1.398976

Official State Valuations are not available until early 2025 - saa

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

2025

2024

| | Municipality | Valuation | Tax Liability | vs 2023 | % Increase | % of Total Tax | Valuation | Tax Liability | % of Total Tax |
|---|--------------|----------------------|---------------------|----------------|--------------|----------------|----------------------|---------------------|----------------|
| District 1 Peter K. Baldacci Commissioner | Bangor | 3,599,450,000 | 5,521,279.36 | 485,736 | 9.65% | 22.00% | 3,599,450,000 | 5,035,543.69 | 4.86% |
| | Brewer | 983,200,000 | 1,508,153.15 | 132,680 | 9.65% | 6.01% | 983,200,000 | 1,375,473.07 | 4.74% |
| | Clifton | 115,650,000 | 177,398.20 | 15,607 | 9.65% | 0.71% | 115,650,000 | 161,791.56 | 10.97% |
| | Eddington | 259,200,000 | 397,592.86 | 34,978 | 9.65% | 1.58% | 259,200,000 | 362,614.55 | 6.49% |
| | Holden | 438,950,000 | 673,315.53 | 59,235 | 9.65% | 2.68% | 438,950,000 | 614,080.46 | 4.72% |
| | Orrington | 522,300,000 | 801,168.01 | 70,483 | 9.65% | 3.19% | 522,300,000 | 730,685.10 | 4.77% |
| | | 5,918,750,000 | 9,078,907.12 | 798,719 | 9.65% | 36.18% | 5,918,750,000 | 8,280,188.42 | 36.18% |

| | | | | | | | | | |
|---|------------|----------------------|---------------------|----------------|-------|-------|----------------------|------------------|---------------|
| District 2 / Andre E. Cushing, Commission Chair | Carmel | 289,000,000 | 443,303.76 | 39,000 | 9.65% | 1.77% | 289,000,000 | 404,304.03 | 1.77% |
| | Charleston | 106,850,000 | 163,899.68 | 14,419 | 9.65% | 0.65% | 106,850,000 | 149,480.57 | 0.65% |
| | Corinna | 160,500,000 | 246,194.65 | 21,659 | 9.65% | 0.98% | 160,500,000 | 224,535.63 | 0.98% |
| | Corinth | 221,850,000 | 340,300.83 | 29,938 | 9.65% | 1.36% | 221,850,000 | 310,362.80 | 1.36% |
| | Dexter | 302,000,000 | 463,244.76 | 40,754 | 9.65% | 1.85% | 302,000,000 | 422,490.71 | 1.85% |
| | Dixmont | 143,250,000 | 219,734.48 | 19,331 | 9.65% | 0.88% | 143,250,000 | 200,403.29 | 0.88% |
| | Etna | 112,300,000 | 172,259.56 | 15,155 | 9.65% | 0.69% | 112,300,000 | 157,104.99 | 0.69% |
| | Exeter | 100,750,000 | 154,542.75 | 13,596 | 9.65% | 0.62% | 100,750,000 | 140,946.82 | 0.62% |
| | Garland | 94,250,000 | 144,572.25 | 12,719 | 9.65% | 0.58% | 94,250,000 | 131,853.48 | 0.58% |
| | Glenburn | 469,850,000 | 720,713.75 | 63,405 | 9.65% | 2.87% | 469,850,000 | 657,308.81 | 2.87% |
| | Hampden | 1,078,900,000 | 1,654,949.59 | 145,595 | 9.65% | 6.59% | 1,078,900,000 | 1,509,355.06 | 6.59% |
| | Heron | 826,900,000 | 1,268,400.98 | 111,588 | 9.65% | 5.05% | 826,900,000 | 1,156,813.15 | 5.05% |
| | Hudson | 148,100,000 | 227,174.01 | 19,986 | 9.65% | 0.91% | 148,100,000 | 207,188.33 | 0.91% |
| | Kenduskeag | 115,550,000 | 177,244.81 | 15,593 | 9.65% | 0.71% | 115,550,000 | 161,651.66 | 0.71% |
| | Levant | 283,000,000 | 434,100.23 | 38,190 | 9.65% | 1.73% | 283,000,000 | 395,910.17 | 1.73% |
| | Newburgh | 190,250,000 | 291,828.86 | 25,674 | 9.65% | 1.16% | 190,250,000 | 266,155.16 | 1.16% |
| | Newport | 425,500,000 | 652,684.26 | 57,420 | 9.65% | 2.60% | 425,500,000 | 595,264.23 | 2.60% |
| | Plymouth | 121,700,000 | 186,678.44 | 16,423 | 9.65% | 0.74% | 121,700,000 | 170,255.36 | 0.74% |
| | Stetson | 141,650,000 | 217,280.20 | 19,115 | 9.65% | 0.87% | 141,650,000 | 198,164.93 | 0.87% |
| | | 5,332,150,000 | 8,179,107.85 | 719,559 | | | 5,332,150,000 | 7,459,549 | 32.59% |

| | | | | | | | | | |
|---|----------------------|---------------------|----------------|--------------|---------------|----------------------|---------------------|---------------|-------|
| District 3 / David Marshall, Commissioner | Alton | 58,450,000 | 89,657.80 | 7,888 | 9.65% | 0.36% | 58,450,000 | 81,770.14 | 0.36% |
| | Bradford | 92,700,000 | 142,194.67 | 12,510 | 9.65% | 0.57% | 92,700,000 | 129,685.06 | 0.57% |
| | Bradley | 163,300,000 | 250,489.64 | 22,037 | 9.65% | 1.00% | 163,300,000 | 228,452.76 | 1.00% |
| | Burlington | 57,450,000 | 88,123.88 | 7,753 | 9.65% | 0.35% | 57,450,000 | 80,371.16 | 0.35% |
| | Carroll Plantation | 29,550,000 | 45,327.43 | 3,988 | 9.65% | 0.18% | 29,550,000 | 41,339.74 | 0.18% |
| | Chester | 141,150,000 | 216,513.24 | 19,048 | 9.65% | 0.86% | 141,150,000 | 197,465.44 | 0.86% |
| | Drew Plantation | 5,300,000 | 8,129.79 | 715 | 9.65% | 0.03% | 5,300,000 | 7,414.57 | 0.03% |
| | East Millinocket | 88,200,000 | 135,292.01 | 11,902 | 9.65% | 0.54% | 88,200,000 | 123,389.67 | 0.54% |
| | Edinburg | 11,850,000 | 18,176.99 | 1,599 | 9.65% | 0.07% | 11,850,000 | 16,577.86 | 0.07% |
| | Enfield | 218,500,000 | 335,162.19 | 29,486 | 9.65% | 1.34% | 218,500,000 | 305,676.23 | 1.34% |
| | Greenbush | 101,250,000 | 155,309.71 | 13,663 | 9.65% | 0.62% | 101,250,000 | 141,646.31 | 0.62% |
| | Howland | 86,200,000 | 132,224.17 | 11,632 | 9.65% | 0.53% | 86,200,000 | 120,591.72 | 0.53% |
| | Lagrange | 42,200,000 | 64,731.55 | 5,695 | 9.65% | 0.26% | 42,200,000 | 59,036.78 | 0.26% |
| | Lakeville | 107,300,000 | 164,589.94 | 14,480 | 9.65% | 0.66% | 107,300,000 | 150,110.11 | 0.66% |
| | Lee | 93,300,000 | 143,115.02 | 12,591 | 9.65% | 0.57% | 93,300,000 | 130,524.45 | 0.57% |
| | Lincoln | 509,800,000 | 781,993.98 | 68,796 | 9.65% | 3.12% | 509,800,000 | 713,197.90 | 3.12% |
| | Lowell | 77,600,000 | 119,032.43 | 10,472 | 9.65% | 0.47% | 77,600,000 | 108,560.53 | 0.47% |
| | Mattawamkeag | 59,600,000 | 91,421.81 | 8,043 | 9.65% | 0.36% | 59,600,000 | 83,378.96 | 0.36% |
| | Maxfield | 10,300,000 | 15,799.41 | 1,390 | 9.65% | 0.06% | 10,300,000 | 14,409.45 | 0.06% |
| | Medway | 91,000,000 | 139,587.00 | 12,280 | 9.65% | 0.56% | 91,000,000 | 127,306.80 | 0.56% |
| | Milford | 255,650,000 | 392,147.43 | 34,499 | 9.65% | 1.56% | 255,650,000 | 357,648.18 | 1.56% |
| | Millinocket | 256,000,000 | 392,684.30 | 34,546 | 9.65% | 1.56% | 256,000,000 | 358,137.82 | 1.56% |
| | Mt. Chase | 49,250,000 | 75,545.71 | 6,646 | 9.65% | 0.30% | 49,250,000 | 68,899.56 | 0.30% |
| | Old Town | 788,700,000 | 1,209,805.12 | 106,433 | 9.65% | 4.82% | 788,700,000 | 1,103,372.27 | 4.82% |
| | Orono | 645,550,000 | 990,224.03 | 87,115 | 9.65% | 3.95% | 645,550,000 | 903,108.87 | 3.95% |
| | Passadumkeag | 32,550,000 | 49,929.20 | 4,393 | 9.65% | 0.20% | 32,550,000 | 45,536.66 | 0.20% |
| | Patten | 59,300,000 | 90,961.64 | 8,002 | 9.65% | 0.36% | 59,300,000 | 82,959.27 | 0.36% |
| | Sebois Plantation | 14,500,000 | 22,241.88 | 1,957 | 9.65% | 0.09% | 14,500,000 | 20,285.15 | 0.09% |
| | Springfield | 23,950,000 | 36,737.46 | 3,232 | 9.65% | 0.15% | 23,950,000 | 33,505.47 | 0.15% |
| | Stacyville | 23,450,000 | 35,970.50 | 3,165 | 9.65% | 0.14% | 23,450,000 | 32,805.98 | 0.14% |
| | Veazie | 320,950,000 | 492,312.61 | 43,311 | 9.65% | 1.96% | 320,950,000 | 449,001.30 | 1.96% |
| | Webster Plantation | 8,350,000 | 12,808.26 | 1,127 | 9.65% | 0.05% | 8,350,000 | 11,681.45 | 0.05% |
| Winn | 30,900,000 | 47,398.22 | 4,170 | 9.65% | 0.19% | 30,900,000 | 43,228.35 | 0.19% | |
| Woodville | 43,900,000 | 67,339.22 | 5,924 | 9.65% | 0.27% | 43,900,000 | 61,415.04 | 0.27% | |
| | 4,598,000,000 | 7,052,978.23 | 620,487 | 9.65% | 28.10% | 4,598,000,000 | 6,432,491.04 | 28.10% | |

| | | | | | | | | | |
|--|-----------------------|-----------------------|-------------------|------------------|--------------|----------------|-----------------------|-------------------|-------------|
| | Penobscot Nation | 14,150,000 | 21,705.01 | 1,910 | 9.65% | 0.09% | 14,150,000 | 19,795.51 | 0.09% |
| | Unorganized Territory | 497,150,000 | 762,589.85 | 67,089 | 9.65% | 3.04% | 497,150,000 | 695,500.85 | 3.04% |
| | Totals | 16,360,200,000 | 25,095,288 | 2,207,763 | 9.65% | 100.00% | 16,360,200,000 | 22,887,525 | 100% |

Less Unorg Terr 15,863,050,000 24,332,699 15,863,050,000 22,192,025

Mrate vs Prior Year 1.533923 0.135 9.65% 1.398976

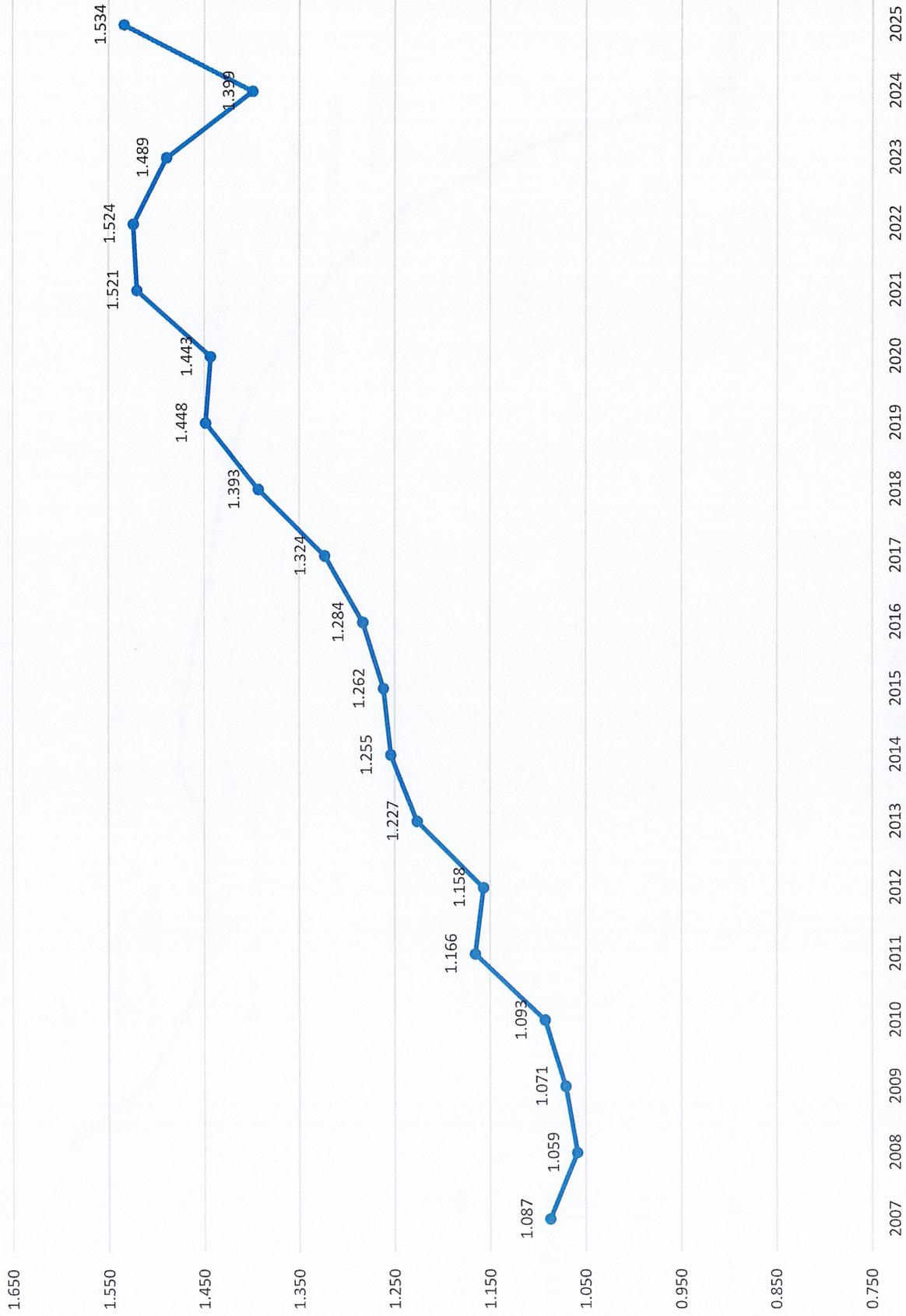
County of Penobscot 2025

Comparative Schedule of Tax Rates, Valuations & Levy

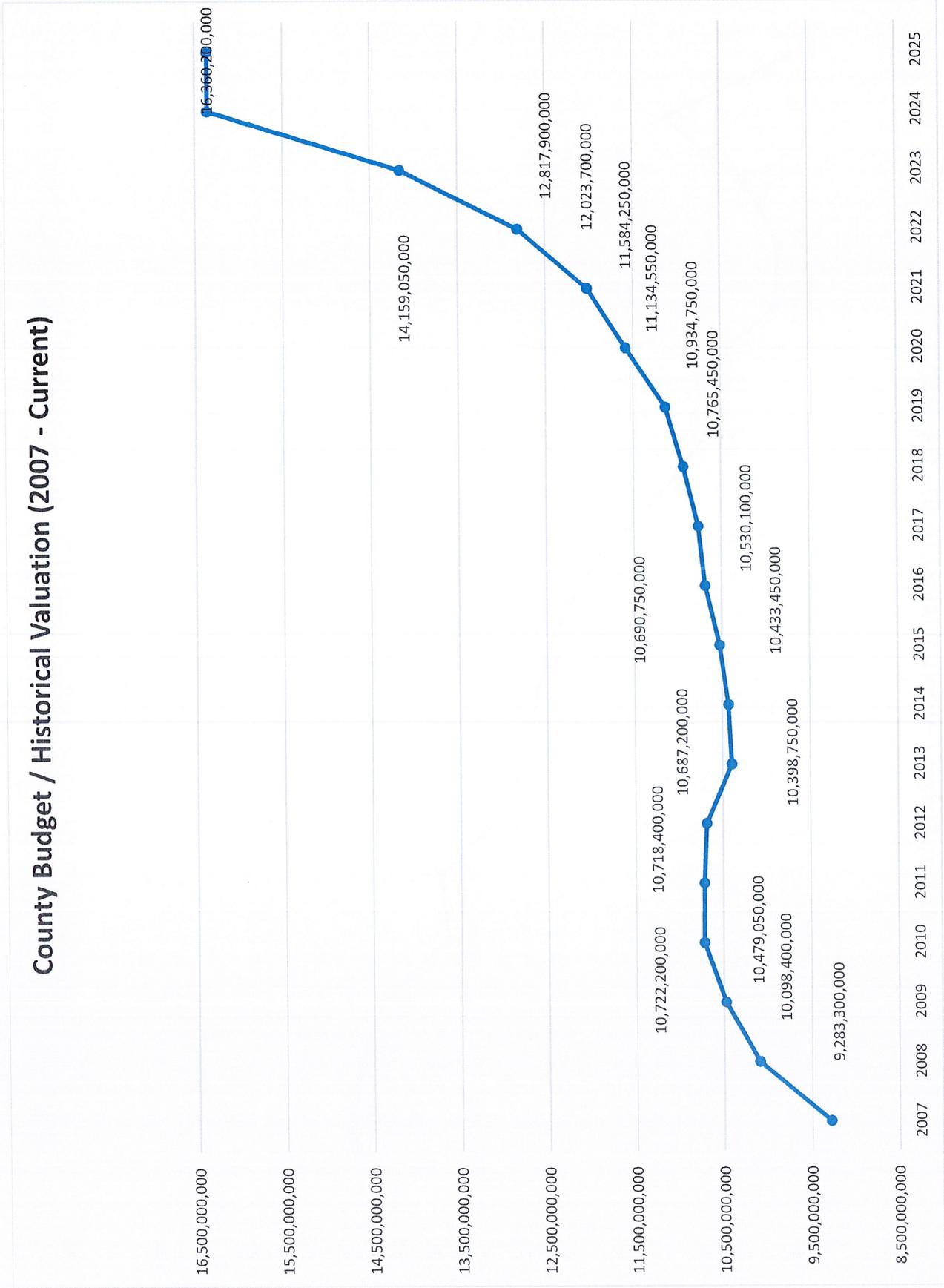
| <u>YEAR</u> | <u>TAX RATE PER \$1,000</u> | <u>% Change Previous Yr</u> | <u>Total VALUATION</u> | <u>% Change Previous Yr</u> | <u>TAX LEVY</u> | <u>% Change Previous Yr</u> |
|-------------|---------------------------------|---------------------------------|----------------------------|---------------------------------|----------------------|----------------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

Official State Valuations Rec'd on xx/xx/xx - saa

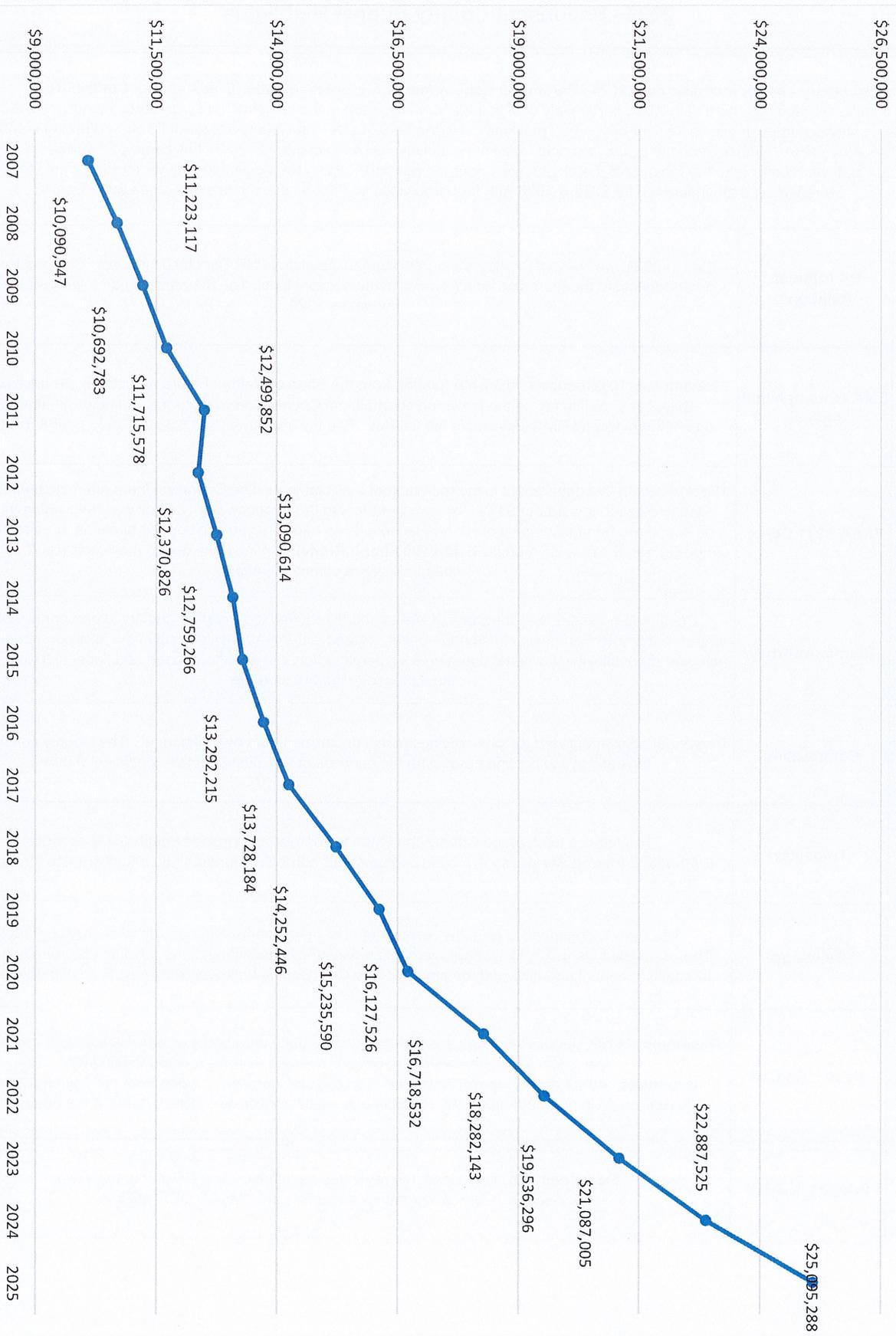
County Budget / Historical MRate (2007 - Current)



County Budget / Historical Valuation (2007 - Current)



County Budget / Historical Assessment (2007 - Current)



2025 - Penobscot County Budget Highlights

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

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

2025 - Penobscot County Budget Highlights

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

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

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

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

| 2025 - Revenues | 2023 | 2024 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|--------------|------------------|
| | | | | | | | | | | | | |
| 26 - Gas Tax Reimbursement | 19,372 | 17,500 | 0 | 16,000 | 12,702 | 17,500 | 17,500 | 17,500 | 17,500 | 0 | 0.00% | |
| 32 - Investment Interest | 89,722 | 7,500 | 89,079 | 10,500 | 54,993 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0.00% | |
| 64 - Office Space Rental | 154,414 | 94,500 | 90,178 | 140,900 | 142,386 | 94,500 | 94,500 | 94,500 | 94,500 | 0 | 0.00% | |
| 76 - Vehicles Sold (Sheriff / Jail) | 16,900 | 6,000 | 49,845 | 6,000 | 32,406 | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% | |
| 80 - PLT (Payment in Lieu of Taxes) | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 0 | 0.00% | |
| 82 - Use of FUND BALANCE | 0 | 465,000 | 0 | 459,000 | 0 | 465,000 | 465,000 | 465,000 | 465,000 | 0 | 0.00% | |
| Department Totals | 455,408 | 765,500 | 404,102 | 807,400 | 406,032 | 765,500 | 765,500 | 765,500 | 765,500 | 0 | 0.00% | |
| <i>Difference from Prior Year</i> | 79,306 | (65,500) | (51,305) | | | 0 | 0 | 0 | 0 | | | |

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

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

G 3-996-10 / \$2,600 / 24 Beg Balance

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

| 2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year | | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|--|-----------------|----------------|---------------------------|--------------------------------|----------------|----------------|--------------------|-----------------------|----------------|---------------------------------|------------------------------|---|
| | | | | | Budget Avg. | Actuals Avg. | | | | | | |
| Payroll | | | | | | | | | | | | |
| 31-0006 Department Head | 74,234 | 78,924 | 25.66% | 78,805 | 65,728 | 64,008 | 84,543 | 84,543 | 84,543 | 5,619 | 7.12% | COLA & Step |
| 31-0010 Deputy to County Officer | 65,647 | 70,176 | 19.92% | 73,346 | 57,471 | 59,070 | 75,159 | 75,159 | 75,159 | 4,983 | 7.10% | COLA & Step |
| 31-0060 GIS | 61,971 | 67,372 | 12.97% | 66,815 | 61,057 | 56,146 | 70,574 | 70,574 | 70,574 | 3,202 | 4.75% | COLA & Step |
| 34-0001 Regular PT Payroll | 24,974 | 30,982 | 165.21% | 30,938 | 21,332 | 27,956 | 34,636 | 34,636 | 34,636 | 3,654 | 11.79% | COLA & Step |
| Payroll Services Totals | 226,826 | 247,454 | 28.45% | 249,905 | 168,366 | 167,948 | 264,913 | 264,913 | 264,913 | 17,459 | 7.06% | |
| Employee Benefits | | | | | | | | | | | | |
| 47-1900 Self Funded Risk Pool | 2,367 | 2,500 | 8.70% | 2,778 | 2,115 | 2,187 | 3,000 | 3,000 | 3,000 | 500 | 20.00% | |
| 47-2400 Insurance - Employee | 86,257 | 97,000 | 7.57% | 62,126 | 73,028 | 61,099 | 99,514 | 99,514 | 99,514 | 2,514 | 2.59% | Change in Census |
| 47-2410 HRA - Hlth Reimburse | 1,100 | 1,500 | 0.00% | 1,467 | 990 | 1,069 | 0 | 0 | 0 | -1,500 | 0.00% | |
| 47-2415 Hlth Insurance Stipend | | 0 | | 3,000 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0.00% | |
| 47-2420 Hlth Sav Account (HSA) | 1,518 | 6,526 | -46.38% | 1,552 | 7,294 | 4,167 | 1,750 | 1,750 | 1,750 | -4,776 | -73.18% | New / HSA Health Plan |
| 47-3300 Worker's Comp | 4,480 | 0 | -100.00% | 5,019 | 2,768 | 2,543 | 0 | 0 | 0 | 0 | 0.00% | Adjustment Based on Actuals |
| 47-3500 ME PERS (Retire) | 15,014 | 22,297 | 81.16% | 13,472 | 11,303 | 10,811 | 20,000 | 20,000 | 20,000 | -2,297 | -10.30% | Adjustment Based on Actuals |
| 47-3700 PD FAM MED LEAVE (PFML) | | | | | | | 2,649 | 2,649 | 2,649 | 2,649 | 0.00% | New / State of ME / Leave Law |
| 47-3800 Social Security (EMP) | 16,372 | 18,930 | 28.45% | 20,538 | 12,974 | 12,460 | 20,266 | 20,266 | 20,266 | 1,336 | 7.06% | |
| Employee Benefits Totals | 127,108 | 148,753 | 8.04% | 109,952 | 110,473 | 94,936 | 157,179 | 157,179 | 157,179 | 8,426 | 5.66% | |
| Division 3 - Payroll Totals | 353,934 | 396,207 | 19.94% | 359,857 | 279,839 | 262,884 | 422,092 | 422,092 | 422,092 | 25,885 | 6.53% | |
| Services | | | | | | | | | | | | |
| 40-0200 Computer Programming | 12,061 | 11,975 | 3.01% | 11,608 | 8,933 | 10,303 | 14,500 | 14,500 | 14,500 | 2,525 | 21.09% | Drone software / Annual subscription increases |
| 40-0300 Computer Services | 2,034 | 825 | 3.13% | 0 | 675 | 792 | 1,200 | 1,200 | 1,200 | 375 | 45.45% | Annual subscription increases |
| Services Totals | 14,095 | 12,800 | 3.02% | 11,608 | 9,608 | 11,095 | 15,700 | 15,700 | 15,700 | 2,900 | 22.66% | |
| Traveling Expenses | | | | | | | | | | | | |
| 41-0500 Automobile Mileage | 1,998 | 400 | 166.67% | 168 | 200 | 503 | 400 | 400 | 400 | 0 | 0.00% | Flat funded |
| 41-1000 Meals | 729 | 750 | 150.00% | 305 | 390 | 302 | 850 | 850 | 850 | 100 | 13.33% | Increased volunteer team support for both teams |
| 41-1500 Lodging | 0 | 825 | 3.13% | 1,073 | 505 | 272 | 900 | 900 | 900 | 75 | 9.09% | Increased per diem lodging rates |
| Traveling Expenses Totals | 2,727 | 1,975 | 58.00% | 1,546 | 1,095 | 1,077 | 2,150 | 2,150 | 2,150 | 175 | 8.86% | |

| 2025 - Expenditures | 2023 | | 2024 | | 24 vs 23 | | 2024 | | 2025 | | 2025 | | 25 vs 24 | | 2025 - Budgetary | |
|--------------------------------------|---------|--------|----------------|---------------------|-------------|--------------|------------|---------------|--------|------------------|---------------|---|----------|--|------------------|--|
| | Actuals | Budget | % Inc. / (Dec) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | BAC | \$\$ Inc / (Dec) | % Inc / (Dec) | Notes / Comments | | | | |
| Parts & Maintenance | 5,683 | 10,000 | 42.86% | 14,995 | 4,800 | 6,488 | 15,000 | 15,000 | 15,000 | 5,000 | 50.00% | Increased community support/travel | | | | |
| 42-0500 Gas / Light Maintenance | 765 | 600 | 50.00% | 0 | 440 | 433 | 500 | 500 | 500 | -100 | -16.67% | Slight reduction / adding capital account | | | | |
| 42-0600 Tires | 6,648 | 10,600 | 43.24% | 14,995 | 5,240 | 6,922 | 15,500 | 15,500 | 15,500 | 4,900 | 46.23% | | | | | |
| Parts & Maintenance Totals | 3,453 | 3,000 | -48.28% | 4,220 | 3,080 | 3,447 | 7,500 | 7,500 | 7,500 | 4,500 | 150.00% | Loss of HSCGP / state support | | | | |
| Utilities | 1,227 | 1,030 | 781 | 1,015 | 1,015 | 1,004 | 1,100 | 1,100 | 1,100 | 70 | 6.80% | | | | | |
| 43-1500 Telephone | 4,680 | 4,030 | -40.74% | 5,001 | 3,486 | 3,848 | 8,600 | 8,600 | 8,600 | 4,570 | 113.40% | | | | | |
| Utilities Totals | 682 | 825 | 3.13% | 744 | 645 | 715 | 900 | 900 | 900 | 75 | 9.09% | | | | | |
| Building / Repair & Maintenance | 682 | 825 | 3.13% | 744 | 645 | 715 | 900 | 900 | 900 | 75 | 9.09% | | | | | |
| 46-6500 Office Equipment | | | | | | | | | | | | | | | | |
| Repair & Maintenance Totals | 0 | 565 | 2.73% | 149 | 553 | 210 | 0 | 0 | 0 | -565 | -100.00% | Eliminated | | | | |
| Office Services Expense | 678 | 750 | 50.00% | 950 | 340 | 429 | 750 | 750 | 750 | 0 | 0.00% | Flat funded | | | | |
| 48-0500 Advertising | 77 | 210 | 5.00% | 100 | 202 | 141 | 210 | 210 | 210 | 0 | 0.00% | Flat funded | | | | |
| 48-2000 Dues & Fees (Not State) | 516 | 500 | 233.33% | 692 | 370 | 366 | 600 | 600 | 600 | 100 | 20.00% | Increased cost | | | | |
| 48-3500 Postage | 1,271 | 2,025 | 44.64% | 1,891 | 1,465 | 1,146 | 1,560 | 1,560 | 1,560 | (465) | -22.96% | | | | | |
| Office Services Expense Totals | 1,890 | 7,500 | 354.55% | 5,832 | 2,010 | 1,567 | 8,500 | 8,500 | 8,500 | 1,000 | 13.33% | Continued community demand | | | | |
| Registration & Training | 1,890 | 7,500 | 354.55% | 5,832 | 2,010 | 1,567 | 8,500 | 8,500 | 8,500 | 1,000 | 13.33% | | | | | |
| 49-4000 Training Education | 53,053 | 39,755 | -33.53% | 65,018 | 38,192 | 44,357 | 52,910 | 52,910 | 52,910 | 13,155 | 33.09% | | | | | |
| Reg & Training Totals | 1,086 | 1,000 | 100.00% | 1,000 | 600 | 593 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | | | | |
| Division 4 - Serv & Utilities Totals | 1,086 | 1,000 | 100.00% | 1,000 | 600 | 593 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | | | | |
| Food & Groceries | 4,233 | 5,000 | 233.33% | 3,330 | 1,480 | 2,222 | 5,000 | 5,000 | 5,000 | 0 | 0.00% | Flat funded | | | | |
| 51-0500 Food-Meetings | 3,377 | 2,500 | 0.00% | 1,595 | 1,690 | 1,900 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | Flat funded | | | | |
| Food -Meetings Totals | 1,330 | 2,000 | 0.00% | 2,667 | 875 | 2,199 | 2,000 | 2,000 | 2,000 | 0 | 0.00% | Flat funded | | | | |
| Supplies | 8,939 | 9,500 | 58.33% | 7,592 | 4,045 | 6,321 | 9,500 | 9,500 | 9,500 | 0 | 0.00% | | | | | |
| 53-2400 Equipment (Supplies) | | | | | | | | | | | | | | | | |
| 53-3500 Office Supplies | | | | | | | | | | | | | | | | |
| 53-7500 Radios-Base Supplies | | | | | | | | | | | | | | | | |
| Supplies Totals | | | | | | | | | | | | | | | | |

| 2025 - Expenditures | 2023 | 2024 | 24 vs 23 | 5 Year | | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---|
| | | | | Actuals | Budget | | | | | | |
| Dept: 03 - EMA / Emergency Management Agency | | | | | | | | | | | |
| Uniforms & Clothing | | | | | | | | | | | |
| 54-0500 Clothing Uniforms | 675 | 1,000 | 11.11% | 1,139 | 470 | 438 | 1,500 | 1,500 | 500 | 50.00% | Established two volunteer teams in 2024 |
| Supplies Totals | 675 | 1,000 | 11.11% | 1,139 | 470 | 438 | 1,500 | 1,500 | 500 | 50.00% | |
| Reading & Reference Materials | | | | | | | | | | | |
| 55-0500 Periodicals & Subscripts | 130 | 155 | 3.33% | 225 | 161 | 163 | 200 | 200 | 45 | 29.03% | |
| Supplies Totals | 130 | 155 | 3.33% | 225 | 161 | 163 | 200 | 200 | 45 | 29.03% | |
| Division 5 - Supplies & Materials Totals | 10,831 | 11,655 | 54.37% | 9,956 | 5,276 | 7,516 | 12,200 | 12,200 | 545 | 4.68% | |
| Capital Equipment | | | | | | | | | | | |
| 73-1000 Communications | 1,000 | 5,000 | | 5,000 | 3,000 | 3,000 | 8,000 | 8,000 | 3,000 | 60.00% | G 3-996-40 / \$1,000 / 24 Beg Balance |
| 73-4500 Motor Vehicles | 6,000 | 12,000 | 100.00% | 12,000 | 4,200 | 4,200 | 20,000 | 20,000 | 8,000 | 66.67% | G 3-996-31 / \$26,019 / 24 Beg Balance |
| 73-5000 Office Equipment | 500 | 550 | 10.00% | 550 | 510 | 510 | 2,000 | 2,000 | 1,450 | 263.64% | G 3-996-19 / \$4,877 / 24 Beg Balance |
| 73-XXXX Generators | | | | | | | 5,000 | 5,000 | 5,000 | 0.00% | New Account |
| 73-XXXX UAS / Drones | | | | | | | 4,000 | 4,000 | 4,000 | 0.00% | New Account |
| 73-XXXX Tires (Vehicles & Trailers) | | | | | | | 1,500 | 1,500 | 1,500 | 0.00% | New Account |
| 73-XXXX Trailer Replacement | | | | | | | 15,000 | 15,000 | 15,000 | 0.00% | New Account |
| Division 7 - Bldg & Equip Totals | 7,500 | 17,550 | 134.00% | 17,550 | 5,910 | 5,910 | 55,500 | 55,500 | 37,950 | 216.24% | G 3-996-20 / Soft Match / \$36,205 |
| Department Totals | 425,318 | 465,167 | 14.80% | 452,381 | 328,217 | 320,666 | 542,702 | 542,702 | 77,535 | 16.67% | |
| Difference from Prior Year | 104,462 | 59,979 | | 27,063 | | | 77,535 | 77,535 | | | |

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

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

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

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

OFFICE EQUIPMENT / (G 3-996-19)

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

GENERATORS / (NEW)

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

UAS / (NEW)

| | 2024 / Yr 1 | 2025 / Yr 2 | 2026 / Yr 3 | 2027 / Yr 4 | 2028 / Yr 5 | 10 Yrs / (2029-2033) | 11 Yrs / (2033-2038) |
|--|------------------|-----------------|-----------------|------------------|------------------|-------------------------|-------------------------|
| Beginning Balance | \$ - | \$ - | \$ 4,000 | \$ 7,750 | \$ 11,750 | \$ 15,500 | \$ 15,700 |
| ARPA Funding / (2024 - 2026) | \$ 17,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Budget Appropriation / (E 003-7-73-XXXX) | \$ - | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 20,000 | \$ 20,000 |
| Total Funding Available | \$ 17,500 | \$ 4,000 | \$ 8,000 | \$ 11,750 | \$ 15,750 | \$ 35,500 | \$ 35,700 |
| Annual Projected Expenditures | | | | | | | |
| Drones x2 (7 years) | \$ 17,500 | \$ - | \$ - | \$ - | \$ - | \$ 19,250 | \$ 26,950 |
| Drone Accessories | \$ - | \$ - | \$ 250 | \$ - | \$ 250 | \$ 550 | \$ 770 |
| Total / Annual Projected Expenditures | \$ 17,500 | \$ - | \$ 250 | \$ - | \$ 250 | \$ 19,800 | \$ 27,720 |
| Annual Carry Forward Balance | \$ - | \$ 4,000 | \$ 7,750 | \$ 11,750 | \$ 15,500 | \$ 15,700 | \$ 7,980 |

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

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

| DISASTER TRAILERS / (NEW) | 2024 / Yr 1 | 2025 / Yr 2 | 2026 / Yr 3 | 2027 / Yr 4 | 2028 / Yr 5 | 10 Yrs / (2029-2033) | 11 Yrs / (2033-2038) |
|--|-------------|-------------|-------------|-------------|-------------|-------------------------|-------------------------|
| Beginning Balance | \$ - | \$ - | \$ 15,000 | \$ 25,000 | \$ 10,000 | \$ 20,000 | \$ 36,000 |
| ARPA Funding / (2024 - 2026) | \$ 140,995 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Budget Appropriation / (E 003-7-73-XXXX) | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 75,000 | \$ 75,000 |
| Total Funding Available | \$ 140,995 | \$ 15,000 | \$ 30,000 | \$ 40,000 | \$ 25,000 | \$ 95,000 | \$ 111,000 |
| Annual Projected Expenditures | | | | | | | |
| Enclosed Trailers x4 (10 years) | \$ 7,595 | \$ - | \$ - | \$ - | \$ - | \$ 48,000 | \$ - |
| Trailer Equipment | \$ 44,900 | \$ - | \$ 5,000 | \$ - | \$ 5,000 | \$ 11,000 | \$ 15,400 |
| Light Towers x2 (10 years) | \$ - | \$ - | \$ - | \$ 30,000 | \$ - | \$ - | \$ 42,000 |
| Message Boards x2 (10 years) | \$ 34,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 48,300 |
| Towable Communication Tower (15 years) | \$ 54,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 75,600 |
| Total / Annual Projected Expenditures | \$ 140,995 | \$ - | \$ 5,000 | \$ 30,000 | \$ 5,000 | \$ 59,000 | \$ 181,300 |
| Annual Carry Forward Balance | \$ - | \$ 15,000 | \$ 25,000 | \$ 10,000 | \$ 20,000 | \$ 36,000 | \$ (70,300) |

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

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

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

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

| 2025 - Expenditures | | 2023 | 2024 | 24 vs 23 | 2024 | 5 Year | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|------------------------------|---------------------------|-----------|-----------|---------------|---------------------|-------------|------------|---------------|-----------|----------------|---------------|---|------------------|
| Dept: 05 - District Attorney | | Actuals | Budget | % Inc / (Dec) | Actuals (Estimated) | Budget Avg. | Dept. Head | Commissioners | BAC | \$ Inc / (Dec) | % Inc / (Dec) | Notes / Comments | |
| Payroll | | | | | | | | | | | | | |
| 31-0011 | Assist to Dept. Head | 69,175 | 69,829 | 10.71% | 67,847 | 59,627 | 70,455 | 70,455 | 70,455 | 627 | 0.90% | COLA | |
| 31-0015 | Investigator | 84,182 | 79,584 | 11.96% | 85,580 | 70,738 | 86,581 | 86,581 | 86,581 | 6,996 | 8.79% | COLA (24 Budget Correct / See Actuals) | |
| 31-0018 | Victim Witness Advocate | 192,645 | 268,876 | 20.22% | 168,564 | 195,302 | 337,787 | 302,406 | 302,406 | 33,530 | 12.47% | COLA & Step / DH Requests New Position / Commission agreed to making current PT position to Full-Time | |
| 31-0020 | Regular Employees | 355,803 | 400,677 | 12.48% | 436,770 | 322,517 | 466,782 | 442,134 | 442,134 | 41,457 | 10.35% | COLA & Step / DH Requests New Position / Commission reduced to half year FT addition | |
| 34-0001 | Regular Part Time Payroll | 22,753 | 24,163 | 15.68% | 37,943 | 28,735 | 25,449 | 25,449 | 25,449 | 1,296 | 5.32% | | |
| 34-0002 | PT Legal Internship | 4,260 | 6,500 | 0.17% | 6,500 | 5,858 | 8,500 | 8,500 | 8,500 | 2,000 | 30.77% | Increase to 2 Interns / Supplement with Criminal Forfeiture funds | |
| Payroll Services Totals | | 728,817 | 849,628 | 14.60% | 803,204 | 676,029 | 995,554 | 935,525 | 935,525 | 85,897 | 10.11% | | |
| Employee Benefits | | | | | | | | | | | | | |
| 47-1900 | Self Funded Risk Pool | 10,623 | 12,500 | 35.87% | 12,684 | 9,920 | 11,000 | 11,000 | 11,000 | -1,500 | -12.00% | No Increase / Based on Actuals / See '40-0650' / Insurance (Non Risk Pool) below | |
| 47-2400 | Insurance - Employee | 285,940 | 306,750 | 2.39% | 340,607 | 254,236 | 380,581 | 380,581 | 380,581 | 73,831 | 24.07% | Census Change | |
| 47-2410 | HRA - Hlth Reimburse | 7,249 | 7,500 | 50.00% | 6,121 | 5,100 | 6,500 | 6,500 | 6,500 | -1,000 | -13.33% | | |
| 47-2420 | Hlth Sav Account (HSA) | | | | | | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% | New / HSA Health Plan | |
| 47-3300 | Worker's Comp | 3,569 | 4,450 | -90.06% | 2,944 | 17,562 | 4,450 | 4,450 | 4,450 | 0 | 0.00% | No Increase / Based on Actuals | |
| 47-3400 | Def Compensation | 8,500 | 7,153 | -54.91% | 10,860 | 11,892 | 11,222 | 11,222 | 11,222 | 4,069 | 56.88% | Census Change | |
| 47-3500 | ME PERS (Retire) | 63,625 | 69,521 | 46.59% | 57,315 | 44,314 | 71,964 | 65,901 | 65,901 | -3,621 | -5.21% | Census Change | |
| 47-3700 | PD FAM MED LEAVE (PFML) | | | | | | 9,896 | 9,295 | 9,295 | 9,295 | 0.00% | New / State of ME / Leave Law | |
| 47-3800 | Social Security (EMP) | 55,363 | 64,499 | 14.10% | 66,431 | 50,984 | 75,701 | 71,109 | 71,109 | 6,609 | 10.25% | | |
| Employee Benefits Totals | | 434,869 | 472,374 | -1.26% | 496,963 | 394,008 | 591,313 | 580,057 | 580,057 | 107,684 | 22.80% | | |
| Division 3 - Payroll Totals | | 1,163,687 | 1,322,002 | 8.38% | 1,300,167 | 1,070,038 | 1,586,866 | 1,515,582 | 1,515,582 | 193,580 | 14.64% | | |
| Services | | | | | | | | | | | | | |
| 40-0300 | Computer Services | 43,785 | 76,600 | 39.27% | 34,673 | 59,320 | 76,600 | 76,600 | 76,600 | 0 | 0.00% | MEDATS / Updated System | |
| 40-0400 | Legal Assistance | 0 | 3,000 | 0.00% | 0 | 2,000 | 3,000 | 3,000 | 3,000 | 0 | 0.00% | | |
| 40-0650 | Insurance (Non Risk Pool) | | | | 0 | | 2,000 | 2,000 | 2,000 | 2,000 | 0.00% | New Account / Requirements for DA & ADA coverage - saa | |
| 40-8000 | Transcripts | 2,685 | 1,500 | 0.00% | 2,839 | 1,900 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | | |
| Services Totals | | 46,470 | 81,100 | 36.30% | 37,612 | 62,820 | 83,100 | 83,100 | 83,100 | 2,000 | 2.47% | | |

2025 - Expenditures
Dept: 05 - District Attorney

2025 - Budgetary
Notes / Comments

2023
Actuals

2024
Budget

24 vs 23
% Inc / (Dec)

2024
Actuals (Estimated)

5 Year
Budget Avg.

5 Year
Actuals Avg.

2025
Commissioners

2025
BAC

25 vs 24
\$\$ Inc / (Dec)

25 vs 24
% Inc / (Dec)

| | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year Budget Avg. | 5 Year Actuals Avg. | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) |
|----------------------------------|---------------|---------------|------------------------|--------------------------|--------------------|---------------------|-----------------|--------------------|---------------|---------------------------|------------------------|
| Traveling Expenses | | | | | | | | | | | |
| 41-0500 Automobile Mileage | 6,990 | 10,000 | -33.33% | 5,445 | 11,000 | 4,837 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| 41-1000 Meals | 476 | 2,000 | 0.00% | 70 | 1,250 | 392 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| 41-1500 Lodging | 5,076 | 10,000 | 0.00% | 0 | 6,300 | 1,507 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| 41-2000 Other - Tolls | 0 | 25 | 0.00% | 0 | 25 | 4 | 25 | 25 | 25 | 0 | 0.00% |
| 41-2100 Parking Permits & Fees | 2,935 | 4,000 | 0.00% | 2,719 | 4,000 | 2,938 | 4,000 | 4,000 | 4,000 | 0 | 0.00% |
| Traveling Expenses Totals | 15,477 | 26,025 | -16.12% | 8,234 | 22,575 | 9,678 | 26,025 | 26,025 | 26,025 | 0 | 0.00% |

| | | | | | | | | | | | |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| Parts & Maintenance | | | | | | | | | | | |
| 42-0500 Gas / Light Maintenance | 1,895 | 2,000 | 0.00% | 1,537 | 2,000 | 1,617 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| 42-0600 Tires | 150 | 600 | 0.00% | 0 | 600 | 323 | 600 | 600 | 600 | 0 | 0.00% |
| 42-0800 Parts | 816 | 2,000 | 0.00% | 434 | 2,000 | 1,108 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| Parts & Maintenance Totals | 2,860 | 4,600 | 0.00% | 2,020 | 4,600 | 3,048 | 4,600 | 4,600 | 4,600 | 0 | 0.00% |

| | | | | | | | | | | | |
|-------------------------|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| Utilities | | | | | | | | | | | |
| 43-1500 Telephone | 7,516 | 7,500 | 10.29% | 7,373 | 6,940 | 5,967 | 7,500 | 7,500 | 7,500 | 0 | 0.00% |
| Utilities Totals | 7,516 | 7,500 | 10.29% | 7,373 | 6,940 | 5,967 | 7,500 | 7,500 | 7,500 | 0 | 0.00% |

| | | | | | | | | | | | |
|-----------------------------------|--------------|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|----------|--------------|
| Rental | | | | | | | | | | | |
| 44-1000 Rental of Bldgs & Offices | 9,450 | 11,000 | -0.90% | 9,450 | 11,960 | 9,450 | 11,000 | 11,000 | 11,000 | 0 | 0.00% |
| Rental Totals | 9,450 | 11,000 | -0.90% | 9,450 | 11,960 | 9,450 | 11,000 | 11,000 | 11,000 | 0 | 0.00% |

| | | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| Building / Repair & Maintenance | | | | | | | | | | | |
| 46-6000 Rubbish Removal | 760 | 1,000 | 0.00% | 1,000 | 1,000 | 725 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 46-6500 Office Equipment | 1,314 | 2,000 | 0.00% | 2,000 | 2,000 | 1,446 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| Repair & Maintenance Totals | 2,074 | 3,000 | 0.00% | 3,000 | 3,000 | 2,171 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |

| | | | | | | | | | | | |
|---------------------------------------|--------------|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|----------|--------------|
| Office Services Expense | | | | | | | | | | | |
| 48-2000 Dues & Fees (Not State) | 0 | 5,000 | -16.67% | 0 | 6,000 | 1,686 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 48-3500 Postage | 4,452 | 5,500 | 0.00% | 6,607 | 6,180 | 4,761 | 5,500 | 5,500 | 5,500 | 0 | 0.00% |
| 48-4000 Printing Services | 1,210 | 750 | 0.00% | 336 | 1,050 | 544 | 750 | 750 | 750 | 0 | 0.00% |
| Office Services Expense Totals | 5,662 | 11,250 | -8.16% | 6,943 | 13,230 | 6,990 | 11,250 | 11,250 | 11,250 | 0 | 0.00% |

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

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

Per FY25 / UT Budget / Admin 5%

| 2025 - Expenditures | 2023 | 2024 | 24 vs 23 | | 2024 | 5 Year | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 | 2025 - Budgetary |
|--|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|--|------------------|
| | | | Budget | % Inc / (Dec) | | | | | | | | | |
| Dept: 06 - County Commissioners | | | | | | | | | | | | | |
| Payroll | | | | | | | | | | | | | |
| 31-0004 County Administrator | 113,383 | 117,026 | 18.75% | 116,919 | 96,323 | 100,552 | 121,118 | 121,118 | 121,118 | 4,092 | 3.50% | COLA | |
| 31-0005 County Officers | 50,916 | 51,247 | 3.96% | 51,207 | 48,217 | 48,354 | 53,342 | 53,342 | 53,342 | 2,094 | 4.09% | COLA | |
| 31-0011 Assist to Dept. Head | 54,118 | 55,942 | 11.91% | 55,605 | 44,028 | 46,391 | 38,092 | 38,092 | 38,092 | -17,850 | -31.91% | Change in Position / Reduce to Part Time | |
| Payroll Services Totals | 218,417 | 224,215 | 13.34% | 223,731 | 188,568 | 195,297 | 212,552 | 212,552 | 212,552 | (11,663) | -5.20% | | |
| Employee Benefits | | | | | | | | | | | | | |
| 47-1900 Self Funded Risk Pool | 2,539 | 3,000 | 0.00% | 2,979 | 3,000 | 2,740 | 3,360 | 3,360 | 3,360 | 360 | 12.00% | Based on Projections from Risk Pool | |
| 47-2400 Insurance - Employee | 85,475 | 100,917 | 4.74% | 123,024 | 83,999 | 88,793 | 72,448 | 72,448 | 72,448 | -28,469 | -28.21% | Census Change | |
| 47-2410 HRA - Hlth Reimburse | 1,912 | 4,000 | 33.33% | 2,940 | 3,200 | 2,406 | 0 | 0 | 0 | -4,000 | -100.00% | | |
| 47-2415 Hlth Insurance Stipend | 2,750 | 3,000 | 0 | 0 | 1,500 | 1,938 | 3,000 | 3,000 | 3,000 | 0 | 0.00% | | |
| 47-2420 Hlth Sav Account (HSA) | 1,645 | 2,500 | -74.18% | 1,406 | 4,831 | 3,122 | 1,750 | 1,750 | 1,750 | -750 | -30.00% | New / HSA Health Plan | |
| 47-3300 Worker's Comp | 16,358 | 21,005 | 193.37% | 15,383 | 9,935 | 11,029 | 15,500 | 15,500 | 15,500 | -5,505 | -26.21% | Adjust to Actuals | |
| 47-3500 ME PERS (Retire) | 1,888 | 1,815 | -84.49% | 1,599 | 7,928 | 4,094 | 1,856 | 1,856 | 1,856 | 41 | 2.27% | Census Change | |
| 47-3700 PD FAM MED LEAVE (PFML) | 16,551 | 17,152 | 13.34% | 17,272 | 14,755 | 13,928 | 2,126 | 2,126 | 2,126 | 2,126 | 0.00% | New / State of ME / Leave Law | |
| 47-3800 Social Security (EIMP) | 129,118 | 153,389 | 5.05% | 164,604 | 128,848 | 127,662 | 126,299 | 126,299 | 126,299 | -892 | -5.20% | | |
| Employee Benefits Totals | 347,535 | 377,605 | 9.82% | 388,335 | 317,417 | 322,959 | 338,851 | 338,851 | 338,851 | (38,753) | -10.26% | | |
| Division 3 - Payroll Totals | | | | | | | | | | | | | |
| Services | | | | | | | | | | | | | |
| 40-0200 Computer Programming | 2,111 | 1,000 | 0.00% | 3,211 | 1,400 | 1,714 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | |
| 40-0400 Legal Assistance | 5,387 | 5,000 | 0.00% | 4,926 | 8,500 | 10,534 | 5,000 | 5,000 | 5,000 | 0 | 0.00% | | |
| 40-1600 - Aerial Photography | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| Services Totals | 7,498 | 6,000 | 0.00% | 8,137 | 17,100 | 18,120 | 6,000 | 6,000 | 6,000 | 0 | 0.00% | | |
| Traveling Expenses | | | | | | | | | | | | | |
| 41-0500 Automobile Mileage | 8,010 | 7,500 | 200.00% | 4,266 | 3,500 | 2,626 | 7,500 | 7,500 | 7,500 | 0 | 0.00% | | |
| 41-1000 Meals | 2,308 | 1,000 | 0.00% | 1,202 | 1,000 | 802 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | |
| 41-1500 Lodging | 3,427 | 2,500 | 0.00% | 2,570 | 2,500 | 1,588 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | | |
| 41-2000 Other - Tolls | 230 | 100 | 0.00% | 147 | 190 | 214 | 100 | 100 | 100 | 0 | 0.00% | | |
| 41-2700 Airfare / Conference (NACO) | 1,872 | 2,500 | 150.00% | 2,334 | 1,750 | 2,103 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | NACO Conference / Training | |
| Traveling Expenses Totals | 15,847 | 13,600 | 91.55% | 10,519 | 7,890 | 6,071 | 13,600 | 13,600 | 13,600 | 0 | 0.00% | | |
| Utilities | | | | | | | | | | | | | |
| 43-1500 Telephone | 821 | 1,000 | 0.00% | 668 | 1,180 | 854 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | |
| Utilities Totals | 821 | 1,000 | 0.00% | 668 | 1,180 | 854 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | | |

| 2025 - Expenditures | 2023 | 2024 | 24 vs 23 | 2024 | 5 Year | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | 2025 - Budgetary |
|---|----------------|----------------|---------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | | | | | | | | | | |
| Dept: 06 - County Commissioners | | | | | | | | | | | |
| Building / Repair & Maintenance | | | | | | | | | | | |
| 46-6500 Office Equipment | 2,126 | 500 | 0.00% | 2,432 | 690 | 1,912 | 500 | 500 | 500 | 0 | 0.00% |
| <i>Repair & Maintenance Totals</i> | <i>2,126</i> | <i>500</i> | <i>0.00%</i> | <i>2,432</i> | <i>690</i> | <i>1,912</i> | <i>500</i> | <i>500</i> | <i>500</i> | <i>0</i> | <i>0.00%</i> |
| Office Services Expense | | | | | | | | | | | |
| 48-0500 Advertising | 2,685 | 2,000 | 100.00% | 0 | 1,500 | 1,376 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| 48-2000 Dues & Fees (Not State) | 15,477 | 15,000 | 3.45% | 16,000 | 14,400 | 15,483 | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| 48-3500 Postage | 600 | 500 | 0.00% | 356 | 560 | 376 | 500 | 500 | 500 | 0 | 0.00% |
| 48-4000 Printing Services | 0 | 200 | 0.00% | 0 | 410 | 154 | 200 | 200 | 200 | 0 | 0.00% |
| <i>Office Services Expense Totals</i> | <i>18,761</i> | <i>17,700</i> | <i>9.26%</i> | <i>16,356</i> | <i>16,870</i> | <i>17,399</i> | <i>17,700</i> | <i>17,700</i> | <i>17,700</i> | <i>0</i> | <i>0.00%</i> |
| Registration & Training | | | | | | | | | | | |
| 49-3400 Registration & Enrollment | 1,867 | 2,000 | 0.00% | 2,200 | 2,100 | 1,513 | 2,000 | 2,000 | 2,000 | 0 | 0.00% |
| 49-4000 Training Education | 0 | 3,200 | 0.00% | 0 | 1,580 | 10 | 3,200 | 3,200 | 3,200 | 0 | 0.00% |
| <i>Reg & Training Totals</i> | <i>1,867</i> | <i>5,200</i> | <i>0.00%</i> | <i>2,200</i> | <i>3,680</i> | <i>1,523</i> | <i>5,200</i> | <i>5,200</i> | <i>5,200</i> | <i>0</i> | <i>0.00%</i> |
| Division 4 - Serv & Utilities Totals | 46,921 | 44,000 | 22.22% | 40,331 | 47,410 | 45,880 | 44,000 | 44,000 | 44,000 | 0 | 0.00% |
| Food & Groceries | | | | | | | | | | | |
| 51-0500 Food / Meetings | 2,650 | 1,200 | 0.00% | 1,677 | 1,200 | 1,479 | 1,200 | 1,200 | 1,200 | 0 | 0.00% |
| <i>Food & Groceries Totals</i> | <i>2,650</i> | <i>1,200</i> | <i>0.00%</i> | <i>1,677</i> | <i>1,200</i> | <i>1,479</i> | <i>1,200</i> | <i>1,200</i> | <i>1,200</i> | <i>0</i> | <i>0.00%</i> |
| Supplies | | | | | | | | | | | |
| 53-3500 Office Supplies | 3,920 | 3,500 | 0.00% | 2,703 | 3,400 | 3,199 | 3,500 | 3,500 | 3,500 | 0 | 0.00% |
| <i>Supplies Totals</i> | <i>3,920</i> | <i>3,500</i> | <i>0.00%</i> | <i>2,703</i> | <i>3,400</i> | <i>3,199</i> | <i>3,500</i> | <i>3,500</i> | <i>3,500</i> | <i>0</i> | <i>0.00%</i> |
| Reading & Reference Materials | | | | | | | | | | | |
| 55-1000 Statute & Reference Mater | 538 | 500 | 0.00% | 0 | 1,300 | 316 | 500 | 500 | 500 | 0 | 0.00% |
| <i>Supplies Totals</i> | <i>538</i> | <i>500</i> | <i>0.00%</i> | <i>0</i> | <i>1,300</i> | <i>316</i> | <i>500</i> | <i>500</i> | <i>500</i> | <i>0</i> | <i>0.00%</i> |
| Division 5 - Supplies & Materials Totals | 7,107 | 5,200 | 0.00% | 4,379 | 5,900 | 4,994 | 5,200 | 5,200 | 5,200 | 0 | 0.00% |
| Capital Equipment | | | | | | | | | | | |
| 73-2500 Furniture & Fixtures | 1,127 | 1,500 | 0.00% | 1,500 | 1,500 | 1,444 | 1,500 | 1,500 | 1,500 | 0 | 0.00% |
| 73-5000 Office Equipment | 0 | 700 | 0.00% | 700 | 700 | 140 | 700 | 700 | 700 | 0 | 0.00% |
| Division 7 - Bldg & Equip Totals | 1,127 | 2,200 | 0.00% | 2,200 | 2,200 | 1,584 | 2,200 | 2,200 | 2,200 | 0 | 0.00% |
| Department Totals | 402,689 | 429,005 | 10.78% | 435,246 | 372,927 | 375,416 | 390,251 | 390,251 | 390,251 | (38,753) | -9.03% |
| <i>Difference from Prior Year</i> | <i>36,837</i> | <i>41,750</i> | | <i>32,557</i> | | | <i>(38,753)</i> | <i>(38,753)</i> | <i>(38,753)</i> | | |

G 3-996-08 / \$8,679 / 24 Beg Balance
G 3-996-08 / \$8,679 / 24 Beg Balance

| 2025 - Expenditures Dept: 07 - Treasurer / Finance | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 YTD TRIO (Sept) | 2024 Actuals (Estimated) | 5 Year | | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|---|-----------------|----------------|---------------------------|----------------------------|--------------------------------|----------------|----------------|--------------------|-----------------------|----------------|---------------------------------|------------------------------|--|
| | | | | | | Budget Avg. | Actuals Avg. | | | | | | |
| Payroll | | | | | | | | | | | | | |
| 31-0005 County Officers | 12,444 | 13,762 | 3.00% | 9,843 | 13,124 | 13,034 | 12,221 | 14,037 | 14,037 | 14,037 | 275 | 2.00% | COLA |
| 31-0006 Department Head | 73,927 | 82,215 | | 61,523 | 82,030 | 71,821 | 67,182 | 87,672 | 87,672 | 87,672 | 5,457 | 6.64% | COLA & Step |
| 31-0010 Deputy to County Officer | 68,412 | 70,095 | 22.61% | 49,999 | 66,665 | 61,941 | 63,626 | 72,904 | 72,904 | 72,904 | 2,809 | 4.01% | COLA |
| 31-0011 Assist to Dept. Head | 61,515 | 53,790 | 11.37% | 48,682 | 64,909 | 49,664 | 57,768 | 57,161 | 57,161 | 57,161 | 3,371 | 6.27% | COLA & Step |
| 34-0001 Regular PT Payroll | 16,138 | 23,309 | -48.67% | 3,706 | 4,942 | 26,796 | 24,733 | 23,309 | 23,309 | 23,309 | 0 | 0.00% | Change in Census |
| Payroll Services Totals | 232,436 | 243,171 | 4.51% | 173,752 | 231,670 | 194,528 | 199,657 | 255,083 | 255,083 | 255,083 | 11,912 | 4.90% | |
| Employee Benefits | | | | | | | | | | | | | |
| 47-1900 Self Funded Risk Pool | 2,827 | 3,250 | 12.07% | 2,488 | 3,318 | 2,470 | 2,666 | 3,738 | 3,738 | 3,738 | 488 | 15.00% | Based on Projections from Risk Pool |
| 47-2400 Insurance - Employee | 49,412 | 70,000 | -27.00% | 51,784 | 62,141 | 61,874 | 49,744 | 70,000 | 70,000 | 70,000 | 0 | 0.00% | Census Change |
| 47-2410 HRA - Hlth Reimburse | 1,107 | 2,000 | 0.00% | 1,100 | 1,467 | 1,400 | 1,468 | 0 | 0 | 0 | -2,000 | -100.00% | |
| 47-2415 Hlth Insurance Stipend | 4,750 | 6,000 | | 4,589 | 6,119 | 6,000 | 5,434 | 3,000 | 3,000 | 3,000 | -3,000 | -50.00% | |
| 47-2420 Hlth Sav Account (HSA) | | | | | | | | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | New / HSA Health Plan |
| 47-3300 Worker's Comp | 1,833 | 2,500 | -41.11% | 1,144 | 1,525 | 2,483 | 1,908 | 2,000 | 2,000 | 2,000 | -500 | -20.00% | |
| 47-3400 Def Compensation | 1,928 | 10,276 | 17.38% | 4,490 | 5,986 | 6,405 | 3,777 | 6,492 | 6,492 | 6,492 | -3,784 | -36.82% | |
| 47-3500 ME PERS (Retire) | 11,175 | 10,869 | 51.08% | 10,751 | 14,335 | 6,923 | 7,053 | 14,628 | 14,628 | 14,628 | 3,759 | 34.59% | |
| 47-3700 PD FAM MED LEAVE (PFML) | | | | | | | | 2,547 | 2,547 | 2,547 | 2,547 | 0.00% | New / State of ME / Leave Law |
| 47-3800 Social Security (EMP) | 17,155 | 18,554 | 4.24% | 14,505 | 19,340 | 15,071 | 15,080 | 19,487 | 19,487 | 19,487 | 933 | 5.03% | |
| Employee Benefits Totals | 90,188 | 123,450 | -11.05% | 90,851 | 114,231 | 97,825 | 83,890 | 127,893 | 127,893 | 127,893 | 4,443 | 3.60% | |
| Division 3 - Payroll Totals | 322,624 | 366,621 | -1.30% | 264,604 | 345,900 | 292,353 | 282,547 | 382,976 | 382,976 | 382,976 | 16,355 | 4.46% | |
| Services | | | | | | | | | | | | | |
| 40-0200 Computer Programming | 5,856 | 4,000 | -71.43% | 3,397 | 4,530 | 4,200 | 3,577 | 4,000 | 4,000 | 4,000 | 0 | 0.00% | |
| 40-0350 Payroll Services | | 23,700 | | 16,310 | 21,747 | | | 32,300 | 32,300 | 32,300 | 8,600 | 36.29% | Add time click monthly cost previously covered with ARPA funds \$900/month |
| 40-0400 Legal Assistance | 0 | 200 | | 245 | 327 | 200 | 1,289 | 200 | 200 | 200 | 0 | 0.00% | |
| 40-0500 Accounting & Auditing | 23,000 | 15,000 | 25.00% | 0 | 0 | 10,500 | 8,000 | 15,000 | 15,000 | 15,000 | 0 | 0.00% | |
| Services Totals | 28,856 | 42,900 | 63.74% | 19,953 | 26,603 | 19,560 | 16,958 | 51,500 | 51,500 | 51,500 | 8,600 | 20.05% | |
| Traveling Expenses | | | | | | | | | | | | | |
| 41-0500 Automobile Mileage | 399 | 400 | 14.29% | 0 | 0 | 330 | 80 | 400 | 400 | 400 | 0 | 0.00% | |
| 41-1000 Meals | 99 | 550 | 0.00% | 77 | 103 | 520 | 95 | 550 | 550 | 550 | 0 | 0.00% | |
| 41-1500 Lodging | 258 | 850 | 0.00% | 0 | 0 | 820 | 52 | 850 | 850 | 850 | 0 | 0.00% | |
| Traveling Expenses Totals | 756 | 1,800 | 2.86% | 77 | 103 | 1,670 | 226 | 1,800 | 1,800 | 1,800 | 0 | 0.00% | |

| Utilities | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 YTD TRIO (Sept) | 2024 Actuals (Estimated) | 5 Year Budget Avg. | 5 Year Actuals Avg. | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) |
|-------------------------|--------------|-------------|------------------------|----------------------|--------------------------|--------------------|---------------------|-----------------|--------------------|------------|-------------------------|------------------------|
| 43-1500 Telephone | 673 | 750 | 0.00% | 429 | 572 | 610 | 564 | 750 | 750 | 750 | 0 | 0.00% |
| <i>Utilities Totals</i> | 673 | 750 | 0.00% | 429 | 572 | 610 | 564 | 750 | 750 | 750 | 0 | 0.00% |

| | | | | | | | | | | | | |
|--|------------|--------------|---------------|------------|------------|------------|------------|--------------|--------------|--------------|----------|--------------|
| Building / Repair & Maintenance | 621 | 1,000 | 66.67% | 560 | 747 | 480 | 651 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 46-6500 Office Equipment | 621 | 1,000 | 66.67% | 560 | 747 | 480 | 651 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| <i>Repair & Maintenance Totals</i> | 621 | 1,000 | 66.67% | 560 | 747 | 480 | 651 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |

| | | | | | | | | | | | | |
|---------------------------------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| Office Services Expense | 913 | 100 | 0.00% | 25 | 25 | 140 | 307 | 300 | 300 | 300 | 200 | 200.00% |
| 48-2000 Dues & Fees (Not State) | 2,247 | 3,200 | 0.00% | 1,742 | 2,323 | 2,880 | 2,463 | 3,000 | 3,000 | 3,000 | -200 | -6.25% |
| 48-3500 Postage | 1,594 | 1,500 | 50.00% | 783 | 1,044 | 1,090 | 1,441 | 1,500 | 1,500 | 1,500 | 0 | 0.00% |
| 48-4000 Printing Services | 4,754 | 4,800 | 11.63% | 2,550 | 3,392 | 4,110 | 4,211 | 4,800 | 4,800 | 4,800 | 0 | 0.00% |
| <i>Office Services Expense Totals</i> | 9,358 | 10,500 | 0.00% | 4,300 | 6,808 | 8,220 | 8,321 | 9,800 | 9,800 | 9,800 | 0 | 0.00% |

| | | | | | | | | | | | | |
|-----------------------------------|-----------|------------|--------------|----------|----------|------------|-----------|------------|------------|------------|----------|--------------|
| Registration & Training | 75 | 350 | 0.00% | 0 | 0 | 350 | 40 | 350 | 350 | 350 | 0 | 0.00% |
| 49-3400 Registration & Enrollment | 75 | 350 | 0.00% | 0 | 0 | 350 | 40 | 350 | 350 | 350 | 0 | 0.00% |
| <i>Reg & Training Totals</i> | 75 | 350 | 0.00% | 0 | 0 | 350 | 40 | 350 | 350 | 350 | 0 | 0.00% |

| | | | | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|
| <i>Division 4 - Serv & Utilities Totals</i> | 35,734 | 51,600 | 51.99% | 23,569 | 31,417 | 26,780 | 22,650 | 60,200 | 60,200 | 60,200 | 8,600 | 16.67% |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|

| | | | | | | | | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| Supplies | 6,191 | 6,500 | 0.00% | 3,608 | 4,811 | 5,360 | 6,374 | 6,500 | 6,500 | 6,500 | 0 | 0.00% |
| 53-3500 Office Supplies | 6,191 | 6,500 | 0.00% | 3,608 | 4,811 | 5,360 | 6,374 | 6,500 | 6,500 | 6,500 | 0 | 0.00% |
| <i>Supplies Totals</i> | 6,191 | 6,500 | 0.00% | 3,608 | 4,811 | 5,360 | 6,374 | 6,500 | 6,500 | 6,500 | 0 | 0.00% |

| | | | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| <i>Division 5 - Supplies & Materials Totals</i> | 6,191 | 6,500 | 0.00% | 3,608 | 4,811 | 5,360 | 6,374 | 6,500 | 6,500 | 6,500 | 0 | 0.00% |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|

| | | | | | | | | | | | | |
|---|----------------|----------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| Capital Equipment | 815 | 2,000 | 0.00% | 0 | 2,000 | 1,500 | 1,304 | 500 | 500 | 500 | -1,500 | -75.00% |
| 73-2500 Furniture & Fixtures | 815 | 2,000 | 0.00% | 0 | 2,000 | 1,500 | 1,304 | 500 | 500 | 500 | -1,500 | -75.00% |
| <i>Division 7 - Bldg & Equip Totals</i> | 365,364 | 426,721 | 3.10% | 291,781 | 384,129 | 325,993 | 312,874 | 450,176 | 450,176 | 450,176 | 23,455 | 5.50% |

| | | | | | | | | | | | | |
|-----------------------------------|---------------|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|--|
| <i>Department Totals</i> | 37,692 | 12,813 | | 18,765 | 18,765 | 23,455 | 23,455 | 23,455 | 23,455 | 23,455 | | |
| <i>Difference from Prior Year</i> | | | | | | | | | | | | |

G 3-996-08 / \$8,938 / 24 Beg Balance

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

2025 - Expenditures

Dept: 08 - County Buildings

2025 - Budgetary

Notes / Comments

Anticipated Rate Increases

| | 2023 | 2024 | 24 vs 23 | 2024 | 5 Year | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | |
|---|----------------|----------------|---------------|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------|--|
| | Actuals | Budget | % Inc / (Dec) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | BAC | \$\$ Inc / (Dec) | % Inc / (Dec) | |
| Utilities | | | | | | | | | | | | |
| 43-0500 Electricity | 337,481 | 325,000 | 62.50% | 300,275 | 245,240 | 253,839 | 335,000 | 325,000 | 325,000 | 0 | 0.00% | |
| 43-1000 Sewer Fees | 65,186 | 60,000 | 0.00% | 60,231 | 60,000 | 62,718 | 60,000 | 60,000 | 60,000 | 0 | 0.00% | |
| 43-1100 Water | 28,707 | 25,000 | 13.64% | 27,572 | 22,000 | 25,801 | 25,000 | 25,000 | 25,000 | 0 | 0.00% | |
| 43-1500 Telephone | 2,282 | 3,000 | 0.00% | 2,022 | 3,000 | 2,216 | 3,000 | 3,000 | 3,000 | 0 | 0.00% | |
| Utilities Totals | 433,655 | 413,000 | 44.91% | 390,100 | 330,240 | 344,574 | 413,000 | 413,000 | 413,000 | 0 | 0.00% | |
| Building / Repair & Maintenance | | | | | | | | | | | | |
| 46-0500 Parking Lot & Grounds | 80,007 | 65,000 | 30.00% | 50,481 | 51,300 | 55,220 | 65,000 | 65,000 | 65,000 | 0 | 0.00% | |
| 46-1000 Buildings & Structures | 33,633 | 15,000 | 50.00% | 32,697 | 10,500 | 21,048 | 20,000 | 20,000 | 20,000 | 5,000 | 33.33% | |
| 46-1500 Electrical | 24,283 | 5,000 | 0.00% | 31,349 | 4,600 | 13,791 | 10,000 | 10,000 | 10,000 | 5,000 | 100.00% | |
| 46-2000 Elevator | 5,169 | 6,000 | 9.09% | 5,969 | 5,700 | 5,312 | 6,000 | 6,000 | 6,000 | 0 | 0.00% | |
| 46-3400 Generators | 0 | 1,200 | 0.00% | 320 | 1,200 | 638 | 1,200 | 1,200 | 1,200 | 0 | 0.00% | |
| 46-3500 Heating | 36,696 | 32,500 | 32.65% | 69,192 | 27,200 | 40,627 | 32,500 | 32,500 | 32,500 | 0 | 0.00% | |
| 46-4500 Plumbing | 7,743 | 2,500 | 0.00% | 3,140 | 2,250 | 4,043 | 4,000 | 4,000 | 4,000 | 1,500 | 60.00% | |
| 46-6000 Rubbish Removal | 26,991 | 25,000 | 47.06% | 22,375 | 16,600 | 20,652 | 25,000 | 25,000 | 25,000 | 0 | 0.00% | |
| Repair & Maintenance Totals | 214,521 | 152,200 | 31.55% | 215,523 | 119,350 | 161,329 | 163,700 | 163,700 | 163,700 | 11,500 | 7.56% | |
| Office Services Expense | | | | | | | | | | | | |
| 48-0500 Advertising | 0 | 500 | 0.00% | 0 | 480 | 500 | 500 | 500 | 500 | 0 | 0.00% | |
| 48-2000 Dues & Fees (Not State) | 110 | 100 | 0.00% | 60 | 100 | 97 | 100 | 100 | 100 | 0 | 0.00% | |
| Office Services Expense Totals | 110 | 600 | 0.00% | 60 | 580 | 597 | 600 | 600 | 600 | 0 | 0.00% | |
| Registration & Training | | | | | | | | | | | | |
| 49-3300 Fees / State Agencies | 385 | 500 | 11.11% | 480 | 470 | 270 | 500 | 500 | 500 | 0 | 0.00% | |
| Reg & Training Totals | 385 | 500 | 2.65% | 480 | 470 | 270 | 500 | 500 | 500 | 0 | 0.00% | |
| Division 4 - Serv & Utilities Totals | 651,942 | 571,300 | 41.38% | 610,116 | 453,760 | 510,019 | 582,750 | 582,750 | 582,750 | 11,450 | 2.00% | |

2025 - Expenditures

2025 - Budgetary

Dept: 08 - County Buildings

Notes / Comments

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

Established in 2024 budget

| 2025 - Revenues | 2023 | 2024 | 2024 | 5 Year | | 2025 | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | | 2025 - Budgetary |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|--------------|------------------|
| | | | | Actuals | Budget | | | | | | Actuals Avg. | Budget Avg. | |
| Dept: 10 - Deeds, Registry of | | | | | | | | | | | | | |
| 22. Fees - Registry of Deeds | 1,161,253 | 1,100,000 | 1,149,445 | 1,099,000 | 1,391,943 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 0 | 0.00% | |
| Department Totals | 1,161,253 | 1,100,000 | 1,149,445 | 1,099,000 | 1,391,943 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 0 | 0.00% | |

| 2025 - Expenditures | | 2023 | 2024 | 24 vs 23 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|-------------------------------|--------------------------|---------|---------|---------------|---------------------|-------------|--------------|------------|---------------|---------|------------------|---------------|-------------------------------------|
| Dept: 10 - Deeds, Registry of | | Actuals | Budget | % Inc / (Dec) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | BAC | \$\$ Inc / (Dec) | % Inc / (Dec) | Notes / Comments |
| Payroll | | | | | | | | | | | | | |
| 31-0005 | County Officers | 61,270 | 64,153 | 20.22% | 64,092 | 54,033 | 55,749 | 66,713 | 66,713 | 66,713 | 2,560 | 3.99% | COLA |
| 31-0010 | Deputy to County Officer | 52,009 | 55,867 | 11.70% | 55,450 | 48,144 | 48,792 | 58,926 | 58,926 | 58,926 | 3,059 | 5.48% | COLA & Step |
| 31-0020 | Regular Employees | 84,792 | 88,101 | 4.97% | 87,998 | 100,945 | 88,151 | 90,744 | 90,744 | 90,744 | 2,643 | 3.00% | Contractual |
| 34-0001 | Regular PT Payroll | 437 | 19,521 | -3.74% | 0 | 7,960 | 87 | 20,103 | 20,103 | 20,103 | 582 | 2.98% | 20 hours / week |
| Payroll Services Totals | | 198,508 | 227,642 | 9.66% | 207,540 | 211,082 | 192,779 | 236,486 | 236,486 | 236,486 | 8,844 | 3.88% | |
| Employee Benefits | | | | | | | | | | | | | |
| 47-1900 | Self Funded Risk Pool | 3,023 | 3,450 | 11.29% | 3,548 | 3,090 | 3,123 | 3,864 | 3,864 | 3,864 | 414 | 12.00% | Based on Projections from Risk Pool |
| 47-2400 | Insurance - Employee | 74,100 | 93,635 | 12.00% | 93,688 | 84,564 | 74,151 | 98,317 | 98,317 | 98,317 | 4,682 | 5.00% | |
| 47-2410 | HRA - Hlth Reimburse | 1,719 | 2,500 | 25.00% | 2,257 | 2,100 | 1,746 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | |
| 47-2420 | Hlth Sav Account (HSA) | | | | | | | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | New / HSA Health Plan |
| 47-3300 | Worker's Comp | 1,635 | 1,850 | -59.53% | 1,427 | 2,784 | 2,130 | 1,850 | 1,850 | 1,850 | 0 | 0.00% | Improving WC Rates |
| 47-3400 | Def Compensation | 11,069 | 12,305 | 1.75% | 11,773 | 8,287 | 9,362 | 12,826 | 12,826 | 12,826 | 520 | 4.23% | |
| 47-3500 | ME PERS (Retire) | 3,904 | 4,537 | 6.13% | 3,994 | 4,147 | 4,707 | 4,583 | 4,583 | 4,583 | 45 | 1.00% | |
| 47-3700 | PD FAM MED LEAVE (PFML) | | | | | | | 2,365 | 2,365 | 2,365 | 2,365 | 0.00% | New / State of ME / Leave Law |
| 47-3800 | Social Security (EMP) | 14,416 | 17,415 | 9.56% | 16,835 | 16,435 | 13,957 | 18,091 | 18,091 | 18,091 | 677 | 3.88% | |
| Employee Benefits Totals | | 109,867 | 135,692 | 8.10% | 133,521 | 121,408 | 109,174 | 150,395 | 150,395 | 150,395 | 14,703 | 10.84% | |
| Division 3 - Payroll Totals | | 308,375 | 363,334 | 9.07% | 341,061 | 332,489 | 301,954 | 386,881 | 386,881 | 386,881 | 23,547 | 6.48% | |
| Services | | | | | | | | | | | | | |
| 40-0300 | Computer Services | 17,605 | 20,000 | 0.00% | 20,271 | 32,000 | 19,703 | 25,000 | 25,000 | 25,000 | 5,000 | 25.00% | New Contract / Increased Rates |
| 40-0400 | Legal Assistance | 0 | 1,000 | 0.00% | 0 | 750 | 171 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | |
| Services Totals | | 17,605 | 21,000 | 0.00% | 20,271 | 32,600 | 19,839 | 26,000 | 26,000 | 26,000 | 5,000 | 23.81% | |
| Traveling Expenses | | | | | | | | | | | | | |
| 41-0500 | Automobile Mileage | 347 | 1,000 | 0.00% | 241 | 1,000 | 204 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | |
| 41-1000 | Meals | 185 | 500 | 0.00% | 252 | 500 | 95 | 500 | 500 | 500 | 0 | 0.00% | |
| 41-1500 | Lodging | 364 | 1,600 | 0.00% | 637 | 1,600 | 200 | 1,600 | 1,600 | 1,600 | 0 | 0.00% | |
| 41-2700 | Airline, Bus, Etc | 4 | 1,000 | 0.00% | 0 | 1,000 | 1 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | |
| Traveling Expenses Totals | | 900 | 4,100 | 0.00% | 1,130 | 4,100 | 501 | 4,100 | 4,100 | 4,100 | 0 | 0.00% | |
| Utilities | | | | | | | | | | | | | |
| 43-1500 | Telephone | 1,114 | 1,500 | 0.00% | 1,012 | 1,500 | 989 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | |
| 43-2000 | Internet | 1,442 | 2,000 | 0.00% | 1,440 | 2,000 | 1,329 | 2,000 | 2,000 | 2,000 | 0 | 0.00% | |
| Utilities Totals | | 2,556 | 3,500 | 0.00% | 2,452 | 3,500 | 2,318 | 3,500 | 3,500 | 3,500 | 0 | 0.00% | |

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

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

2025 - Expenditures

Dept: 11 - Probate, Registry of

Utilities

43-1500 Telephone

541 600 0.00% 491 600 480 600 600 0 0.00%

Utilities Totals

541 600 0.00% 491 600 480 600 600 0 0.00%

Building / Repair & Maintenance

25 1,000 0.00% 0 1,000 787 1,000 1,000 0 0.00%

46-6500 Office Equipment

25 1,000 0.00% 0 1,000 787 1,000 1,000 0 0.00%

Repair & Maintenance Totals

25 1,000 0.00% 0 1,000 787 1,000 1,000 0 0.00%

Office Services Expense

43,306 40,000 14.29% 42,527 45,000 45,594 40,000 40,000 0 0.00%

351 550 0.00% 200 550 963 550 550 0 0.00%

5,575 5,500 0.00% 5,926 5,500 5,575 5,500 5,500 0 0.00%

49,232 46,050 12.18% 48,652 51,050 52,132 46,050 46,050 0 0.00%

Office Services Expense Totals

49,232 46,050 12.18% 48,652 51,050 52,132 46,050 46,050 0 0.00%

Registration & Training

0 0 -100.00% 0 220 0 0 0 0 #DIV/0!

0 500 0.00% 0 500 0 500 500 0 0.00%

0 500 -28.57% 0 720 0 500 500 0 0.00%

Reg & Training Totals

0 500 -28.57% 0 720 0 500 500 0 0.00%

Division 4 - Serv & Utilities Totals

94,448 122,900 4.06% 100,401 125,090 116,136 122,900 122,900 0 0.00%

Supplies

6,116 4,200 12.00% 4,296 3,645 5,199 4,200 4,200 0 0.00%

6,116 4,200 12.00% 4,296 3,645 5,199 4,200 4,200 0 0.00%

Reading & Reference Materials

3,372 3,500 0.00% 2,276 3,600 2,840 2,450 2,450 -1,050 -30.00%

3,372 3,500 0.00% 2,276 3,600 2,840 2,450 2,450 -1,050 -30.00%

Division 5 - Supplies & Materials Totals

9,489 7,700 6.21% 6,572 7,245 8,040 6,650 6,650 -1,050 -13.64%

Capital Equipment

889 1,500 0.00% 0 1,500 960 1,500 1,500 0 0.00%

Division 7 - Bldg & Equip Totals

889 1,500 0.00% 0 1,500 960 1,500 1,500 0 0.00%

Department Totals

516,346 615,247 8.36% 575,590 543,609 513,682 650,618 650,618 35,371 5.75%

31,523 47,469 59,244 35,371 35,371

Difference from Prior Year

35,371

G 996-09 / \$3,636 / 24 Beg Bal

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

| | 2025 - Expenditures | | | | 2024 | 24 vs 23 | | 2024 | 5 Year | | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|------------------------------------|---------------------|------------------|---------------|---------------------|------------------|------------------|--------------|------------------|------------------|------------------|------------------|---------------|------|----------|----------|--|
| | 2023 | Budget | % Inc / (Dec) | Actuals (Estimated) | | Budget Avg. | Actuals Avg. | | Dept. Head | Commissioners | | | | | | |
| Dept: 12 - Sheriff | | | | | | | | | | | | | | | | |
| Payroll | | | | | | | | | | | | | | | | |
| 31-0005 County Officers | 108,710 | 115,067 | 22.14% | 114,966 | 94,995 | 100,016 | | 119,668 | 119,668 | 119,668 | 4,601 | 4.00% | | | | COLA |
| 31-0010 Deputy to County Officer | 89,586 | 94,443 | 10.56% | 102,186 | 84,274 | 74,154 | | 100,693 | 100,693 | 100,693 | 6,250 | 6.62% | | | | COLA & Step |
| 31-0011 Assist to Dept. Head | 67,240 | 67,749 | 7.68% | 76,517 | 59,805 | 64,200 | | 64,912 | 64,912 | 64,912 | -2,837 | -4.19% | | | | Change in Personnel |
| 31-0013 Lt of Support Services | 172,282 | 181,653 | 11.65% | 237,971 | 156,729 | 172,198 | | 192,480 | 192,480 | 192,480 | 10,827 | 5.96% | | | | COLA |
| 31-0014 Sergeants | 470,843 | 523,178 | 13.62% | 480,851 | 452,505 | 484,350 | | 631,160 | 631,160 | 631,160 | 107,982 | 20.64% | | | | Contractual |
| 31-0015 Investigator | 221,195 | 487,665 | 13.01% | 384,108 | 386,836 | 262,869 | | 514,560 | 514,560 | 514,560 | 26,895 | 5.52% | | | | Contractual |
| 31-0016 Corporals | 161,223 | 245,022 | 20.37% | 175,390 | 203,603 | 176,615 | | 257,056 | 257,056 | 257,056 | 12,034 | 4.91% | | | | Contractual |
| 31-0020 Regular Employees | 148,411 | 147,521 | 9.91% | 137,361 | 125,975 | 128,474 | | 150,904 | 150,904 | 150,904 | 3,383 | 2.29% | | | | Contractual |
| 31-0045 Deputy Sheriffs | 2,109,570 | 2,143,580 | 21.71% | 2,272,843 | 1,502,314 | 1,668,702 | | 2,456,912 | 2,456,912 | 2,456,912 | 313,332 | 14.62% | | | | Contractual |
| 31-0080 Stipend | 7,700 | 20,200 | -37.27% | 1,202 | 17,920 | 7,080 | | 30,000 | 30,000 | 30,000 | 9,800 | 48.51% | | | | Increased Contractual Amounts |
| 33-0001 Overtime / FT Payroll | 418,415 | 300,000 | 42.86% | 501,219 | 197,000 | 363,492 | | 450,000 | 450,000 | 450,000 | 150,000 | 50.00% | | | | |
| 34-0001 Regular PT Payroll | 45,058 | 45,000 | 18.42% | 53,101 | 39,400 | 35,731 | | 125,000 | 125,000 | 125,000 | 80,000 | 177.78% | | | | |
| Payroll Services Totals | 4,020,233 | 4,371,078 | 18.89% | 4,539,716 | 3,321,355 | 3,537,880 | | 5,093,346 | 5,093,346 | 5,093,346 | 722,267 | 16.52% | | | | |
| Employee Benefits | | | | | | | | | | | | | | | | |
| 47-1000 Claims, Damages & Judgment | 0 | 500 | 0.00% | 0 | 500 | 0 | | 500 | 500 | 500 | 0 | 0.00% | | | | |
| 47-1900 Self Funded Risk Pool | 37,506 | 42,000 | 0.00% | 44,350 | 42,400 | 39,081 | | 47,040 | 47,040 | 47,040 | 5,040 | 12.00% | | | | Based on Projections from Risk Pool |
| 47-2400 Insurance - Employee | 960,409 | 1,145,000 | -9.40% | 1,131,582 | 981,977 | 872,579 | | 1,145,000 | 1,145,000 | 1,145,000 | 0 | 0.00% | | | | Moved to New High Deductible Policy / No Increase Projected for 2025 |
| 47-2410 HRA - Hlth Reimburse | 19,781 | 25,000 | 51.52% | 17,124 | 16,200 | 16,424 | | 0 | 0 | 0 | -25,000 | -100.00% | | | | |
| 47-2415 Health Insurance Stipend | 26,375 | 26,000 | 0.00% | 35,801 | 19,500 | 23,665 | | 25,200 | 25,200 | 25,200 | -800 | -3.08% | | | | |
| 47-2420 Hlth Sav Account (HSA) | 0 | 0 | 0.00% | 150,000 | 0 | 150,000 | | 165,000 | 165,000 | 165,000 | 165,000 | 0.00% | | | | New / HSA Health Plan |
| 47-2500 Unemployment Insurance | 0 | 2,500 | 0.00% | 0 | 2,500 | 377 | | 2,500 | 2,500 | 2,500 | 0 | 0.00% | | | | |
| 47-3300 Worker's Comp | 304,229 | 336,925 | 4.14% | 314,262 | 248,394 | 231,846 | | 370,618 | 370,618 | 370,618 | 33,693 | 10.00% | | | | |
| 47-3400 Def Compensation | 37,529 | 34,415 | 15.41% | 31,671 | 49,804 | 45,653 | | 34,415 | 34,415 | 34,415 | 0 | 0.00% | | | | |
| 47-3500 ME PERS (Retire) | 412,390 | 399,748 | 36.89% | 385,148 | 246,679 | 291,097 | | 422,090 | 422,090 | 422,090 | 22,342 | 5.59% | | | | |
| 47-3700 PD FAM MED LEAVE (PFML) | 295,900 | 335,137 | 22.30% | 360,387 | 252,200 | 265,447 | | 48,636 | 48,636 | 48,636 | 48,636 | 0.00% | | | | New / State of ME / Leave Law |
| 47-3800 Social Security (EMP) | 2,094,118 | 2,347,225 | 3.37% | 2,470,325 | 1,858,254 | 1,811,436 | | 372,065 | 372,065 | 372,065 | 36,928 | 11.02% | | | | |
| Employee Benefits Totals | 6,114,352 | 6,718,303 | 12.97% | 7,010,041 | 5,179,609 | 5,349,316 | | 7,726,410 | 7,726,410 | 7,726,410 | 1,008,106 | 15.01% | | | | |

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

2025 - Budgetary
Notes / Comments

25 vs 24
% Inc / (Dec)

2025
BAC

2025
Commissioners

2025
Dept. Head

5 Year
Actuals Avg.

5 Year
Budget Avg.

2024
Actuals (Estimated)

24 vs 23
% Inc / (Dec)

2024
Budget

2023
Actuals

2025 - Expenditures
Dept: 12 - Sheriff

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

Adjusted based on Actuals

| 2025 - Expenditures | 2023 | 2024 | 2024 vs 23 % Inc / (Dec) | 2024 | 2024 | 2025 | 2025 | 2025 | 2025 | 2025 vs 24 \$ Inc / (Dec) | 2025 vs 24 % Inc / (Dec) | 2025 - Budgetary |
|---|------------------|------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|-----------------------------|-------------------------------------|
| | | | | | | | | | | | | |
| Dept: 12 - Sheriff | | | | | | | | | | | | |
| K9 Supplies & Tools | | | | | | | | | | | | |
| 56-1500 K9 Food | 0 | 250 | 0.00% | 0 | 500 | 0 | 4,000 | 4,000 | 4,000 | 3,750 | 1500.00% | Change Account Title to: K9 Program |
| 56-2000 K9 Medical | 0 | 250 | 0.00% | 0 | 500 | 0 | 0 | 0 | 0 | -250 | -100.00% | Once account would cover |
| K9 Supplies & Tools Totals | 0 | 500 | 0.00% | 0 | 1,000 | 0 | 4,000 | 4,000 | 4,000 | 3,500 | 700.00% | |
| Division 5 - Supplies & Materials Totals | 101,653 | 96,600 | 12.56% | 74,422 | 82,000 | 74,495 | 102,500 | 102,500 | 102,500 | 3,900 | 3.96% | |
| Capital Equipment | | | | | | | | | | | | |
| 73-2000 Firearms | 40,000 | 15,000 | | 15,000 | 15,000 | 15,299 | 15,000 | 15,000 | 15,000 | 0 | 0.00% | G 996-32 / \$0 / 24 Beg Bal |
| 73-4500 Motor Vehicles | 400,000 | 450,000 | 12.50% | 450,000 | 350,452 | 385,568 | 665,000 | 665,000 | 665,000 | 215,000 | 47.78% | G 996-05 / \$69,655 / 24 Beg Bal |
| 73-6000 Public Safety | 244,766 | 340,000 | 70.00% | 340,000 | 156,000 | 164,014 | 350,000 | 350,000 | 350,000 | 10,000 | 2.94% | G 996-26 / \$62,476 / 24 Beg Bal |
| 74-0090 Officer Buyout | 84,609 | 30,000 | 0.00% | 74,285 | 21,000 | 54,347 | 47,000 | 36,000 | 36,000 | 6,000 | 20.00% | |
| Division 7 - Bldg & Equip Totals | 769,375 | 835,000 | 24.63% | 879,285 | 549,052 | 623,414 | 1,077,000 | 1,066,000 | 1,066,000 | 231,000 | 27.66% | |
| Department Totals | 7,503,270 | 8,131,528 | 13.48% | 8,451,632 | 6,206,906 | 6,468,301 | 9,411,335 | 9,400,335 | 9,400,335 | 1,268,806 | 15.60% | |
| Difference from Prior Year | 1,559,954 | 965,681 | | 948,362 | | 884,800 | 1,279,806 | 1,268,806 | 1,268,806 | | | |

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

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

2025 - Expenditures

2025 - Budgetary

Dept: 13 - Civil Process (Sheriff)

2023

2024

24 vs 23

2024

5 Year

2025

2025

25 vs 24

% Inc / (Dec)

Notes / Comments

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

G 996-29 / \$31,941 / 24 Beg Bal

G 996-33 / \$12,640 / 24 Beg Bal

| | 2025 - Expenditures | | | | 2024 | 24 vs 23 % Inc / (Dec) | 2024 Budget | 2024 Actuals (Estimated) | 5 Year | | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|------------------------------------|---------------------|----------------|----------------|----------------|----------------|------------------------------|----------------|--------------------------------|----------------|----------------|--------------------|-----------------------|---------------|---------------------------------|-------------------------------|--------------------------------------|
| | 2023 Actuals | Budget Avg. | Actuals Avg. | Actuals | | | | | | | | | | | | |
| Payroll | | | | | | | | | | | | | | | | |
| 31-0006 Department Heads | 68,760 | 72,765 | 72,716 | 66,755 | 75,690 | 75,690 | 75,690 | 75,690 | 75,690 | 75,690 | 75,690 | 75,690 | 2,926 | 4.02% | COLA | |
| 31-0011 Assist to Dept Head | 49,079 | 51,539 | 53,947 | 52,816 | 56,534 | 56,534 | 56,534 | 56,534 | 56,534 | 56,534 | 56,534 | 56,534 | 4,995 | 9.69% | COLA & Step | |
| 33-0001 Overtime / FT PR | 1,132 | 779 | 779 | 955 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | Adjustment Based on Actuals | |
| <i>Payroll Services Totals</i> | 118,971 | 124,304 | 127,342 | 119,952 | 133,224 | 133,224 | 133,224 | 133,224 | 133,224 | 133,224 | 133,224 | 133,224 | 8,920 | 7.18% | | |
| Employee Benefits | | | | | | | | | | | | | | | | |
| 47-1900 Self Funded Risk Pool | 1,598 | 1,792 | 1,875 | 1,685 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | -292 | -16.29% | Adjustment Based on Actuals | |
| 47-2400 Insurance - Employee | 37,813 | 46,165 | 39,077 | 31,148 | 46,165 | 46,165 | 46,165 | 46,165 | 46,165 | 46,165 | 46,165 | 46,165 | 0 | 0.00% | | |
| 47-2410 HRA - Hlth Reimburse | 1,153 | 1,000 | 1,290 | 722 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,000 | -100.00% | | |
| 47-2420 Hlth Sav Account (HSA) | | | | | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% | New / HSA Health Plan | |
| 47-3300 Worker's Comp | 862 | 1,500 | 779 | 3,088 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | -500 | -33.33% | Adjustment Based on Actuals | |
| 47-3400 Def Compensation | 4,719 | 5,457 | 5,094 | 6,273 | 5,677 | 5,677 | 5,677 | 5,677 | 5,677 | 5,677 | 5,677 | 5,677 | 219 | 4.02% | | |
| 47-3500 ME PERS (Retire) | 0 | 2,500 | 0 | 3,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,500 | -100.00% | | |
| 47-3700 PD FAM MED LEAVE (PFML) | | | | | 1,322 | 1,322 | 1,322 | 1,322 | 1,322 | 1,322 | 1,322 | 1,322 | 1,322 | 0.00% | New / State of ME / Leave Law | |
| 47-3800 Social Security (EMP) | 8,736 | 9,509 | 10,419 | 9,343 | 10,115 | 10,115 | 10,115 | 10,115 | 10,115 | 10,115 | 10,115 | 10,115 | 606 | 6.37% | | |
| <i>Employee Benefits Totals</i> | 54,880 | 67,924 | 59,535 | 52,261 | 71,779 | 71,779 | 71,779 | 71,779 | 71,779 | 71,779 | 71,779 | 71,779 | 3,856 | 5.68% | | |
| Division 3 - Payroll Totals | 173,851 | 192,227 | 185,876 | 172,213 | 205,003 | 205,003 | 205,003 | 205,003 | 205,003 | 205,003 | 205,003 | 205,003 | 12,776 | 6.65% | | |
| Services | | | | | | | | | | | | | | | | |
| 40-0300 Computer Services | 78 | 100 | 192 | 388 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 350 | 350.00% | Adjusted to Actuals | |
| 40-0400 Legal Assistance | 0 | 2,500 | 1,608 | 1,679 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | | |
| <i>Services Totals</i> | 78 | 2,600 | 1,800 | 2,067 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 350 | 13.46% | | |
| Traveling Expenses | | | | | | | | | | | | | | | | |
| 41-0500 Mileage | 250 | 400 | 200 | 0 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 0 | 0.00% | | |
| 41-1000 Meals | 458 | 400 | 282 | 173 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 0 | 0.00% | | |
| 41-1500 Lodging | 640 | 300 | 0 | 128 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 0 | 0.00% | | |
| <i>Traveling Expenses Totals</i> | 1,347 | 1,100 | 482 | 391 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 0 | 0.00% | | |
| Utilities | | | | | | | | | | | | | | | | |
| 43-1500 Telephone | 1,278 | 1,700 | 1,195 | 1,208 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 0 | 0.00% | | |
| <i>Utilities Totals</i> | 1,278 | 1,700 | 1,195 | 1,208 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 0 | 0.00% | | |

2025 - Budgetary
Notes / Comments

25 vs 24
\$ Inc /
(Dec)

2025
BAC

2025
Commissioners

2025
Dept. Head

5 Year
Actuals Avg.

5 Year
Budget Avg.

2024
Actuals
(Estimated)

24 vs 23
% Inc /
(Dec)

2024
Budget

2023
Actuals

2025 - Expenditures

Dept: 14 - UT Administration

Building / Repair & Maintenance

46-6500 Office Equipment

Repair & Maintenance Totals

Office Services Expense

48-0500 Advertising

48-3500 Postage

48-4000 Printing Services

Office Services Expense Totals

Registration & Training

49-3400 Registration & Enrollment

Reg & Training Totals

Division 4 - Serv & Utilities Totals

Supplies

53-2400 Equipment

53-3500 Office Supplies

Supplies Totals

Uniforms & Clothing

54-0500 Clothing / Uniforms

Uniforms & Clothing Totals

Reading & Reference Materials

55-0500 Periodicals & Subscriptions

55-1000 Statute & Reference Mater

Reading & Reference Totals

Division 5 - Supplies & Materials Totals

Department Totals

Difference from Prior Year

Liquor License Applications

Lincoln News & Bangor Daily

| | 2023 | 2024 | 24 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year Budget Avg. | 5 Year Actuals Avg. | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) |
|----------------|----------------|---------------|------------------------------|--------------------------------|-----------------------|------------------------|--------------------|-----------------------|----------------|-------------------------------|------------------------------|
| 687 | 900 | 5.88% | 1,732 | 970 | 694 | 900 | 900 | 900 | 900 | 0 | 0.00% |
| 687 | 900 | 5.88% | 1,732 | 970 | 694 | 900 | 900 | 900 | 900 | 0 | 0.00% |
| 546 | 800 | 0.00% | 770 | 820 | 545 | 900 | 900 | 900 | 900 | 100 | 12.50% |
| 324 | 350 | 71.90% | 0 | 270 | 79 | 350 | 350 | 350 | 350 | 0 | 0.00% |
| 870 | 1,150 | 27.78% | 770 | 1,290 | 640 | 1,450 | 1,450 | 1,450 | 1,450 | 300 | 26.09% |
| 40 | 200 | -66.67% | 180 | 420 | 238 | 200 | 200 | 200 | 200 | 0 | 0.00% |
| 40 | 200 | -66.67% | 180 | 420 | 238 | 200 | 200 | 200 | 200 | 0 | 0.00% |
| 4,301 | 7,650 | 5.52% | 6,158 | 7,130 | 5,237 | 8,300 | 8,300 | 8,300 | 8,300 | 650 | 8.50% |
| 487 | 400 | -11.11% | 0 | 390 | 155 | 400 | 400 | 400 | 400 | 0 | 0.00% |
| 791 | 850 | 0.00% | 1,200 | 860 | 773 | 850 | 850 | 850 | 850 | 0 | 0.00% |
| 1,278 | 1,250 | -3.85% | 1,200 | 1,250 | 928 | 1,250 | 1,250 | 1,250 | 1,250 | 0 | 0.00% |
| 504 | 500 | 11.11% | 173 | 410 | 229 | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 504 | 500 | 11.11% | 173 | 410 | 229 | 500 | 500 | 500 | 500 | 0 | 0.00% |
| 53 | 100 | -50.00% | 0 | 300 | 68 | 100 | 100 | 100 | 100 | 0 | 0.00% |
| 72 | 50 | 0.00% | 0 | 60 | 62 | 50 | 50 | 50 | 50 | 0 | 0.00% |
| 125 | 150 | -40.00% | 0 | 360 | 130 | 150 | 150 | 150 | 150 | 0 | 0.00% |
| 1,907 | 1,900 | -5.00% | 1,373 | 2,020 | 1,287 | 1,900 | 1,900 | 1,900 | 1,900 | 0 | 0.00% |
| 160,059 | 201,777 | 9.47% | 193,407 | 184,416 | 178,737 | 215,203 | 215,203 | 215,203 | 215,203 | 13,426 | 6.65% |
| 5,984 | 17,459 | | 13,349 | | | 13,426 | 13,426 | 13,426 | 13,426 | | |

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

| 2025 - Expenditures Dept: 15 - IT (Info & Tech) | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year | | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|---|-----------------|----------------|---------------------------|--------------------------------|----------------|----------------|--------------------|-----------------------|------------------|---------------------------------|------------------------------|---|
| | | | | | Budget Avg. | Actuals Avg. | | | | | | |
| 43-1500 Telephone | 39,905 | 75,000 | 105.49% | 86,769 | 42,859 | 47,321 | 98,000 | 98,000 | 98,000 | 23,000 | 30.67% | Closer to Actuals / Full Transition from ARPA Funding |
| Utilities Totals | 39,905 | 75,000 | 105.49% | 86,769 | 42,859 | 47,321 | 98,000 | 98,000 | 98,000 | 23,000 | 30.67% | |
| Building / Repair & Maintenance | 327,669 | 360,000 | 5.88% | 274,438 | 326,112 | 297,471 | 378,000 | 378,000 | 378,000 | 18,000 | 5.00% | Majority for Spillman / Motorola Serv Increase due to Mobility Licensing (\$18,480 Not needed for 4 more years) |
| 46-7500 Computer Repair & Maint | 20,235 | 57,500 | 187.50% | 48,355 | 25,700 | 22,599 | 64,050 | 64,050 | 64,050 | 6,550 | 11.39% | |
| 46-7600 Software Licensing | 347,904 | 417,500 | 15.97% | 322,792 | 351,812 | 320,071 | 442,050 | 442,050 | 442,050 | 24,550 | 5.88% | |
| Repair & Maintenance Totals | 725 | 500 | 66.67% | 0 | 340 | 145 | 500 | 500 | 500 | 0 | 0.00% | |
| Registration & Training | 725 | 500 | 66.67% | 0 | 340 | 145 | 500 | 500 | 500 | 0 | 0.00% | |
| 49-3400 Registration & Enrollment | 725 | 500 | 66.67% | 0 | 340 | 145 | 500 | 500 | 500 | 0 | 0.00% | |
| Reg & Training Totals | 725 | 500 | 66.67% | 0 | 340 | 145 | 500 | 500 | 500 | 0 | 0.00% | |
| Division 4 - Serv & Utilities Totals | 394,553 | 500,900 | 23.80% | 412,722 | 402,571 | 370,131 | 548,450 | 548,450 | 548,450 | 47,550 | 9.49% | |
| Supplies | 1,731 | 1,000 | 100.00% | 888 | 620 | 1,250 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | |
| 53-3500 Office Supplies | 8,879 | 13,500 | 35.00% | 12,696 | 9,700 | 8,282 | 13,500 | 13,500 | 13,500 | 0 | 0.00% | |
| 53-8500 Computer Supplies | 10,610 | 14,500 | 38.10% | 13,584 | 10,320 | 9,532 | 14,500 | 14,500 | 14,500 | 0 | 0.00% | |
| Supplies Totals | 10,823 | 14,500 | 28.32% | 13,584 | 11,040 | 9,585 | 14,500 | 14,500 | 14,500 | 0 | 0.00% | |
| Division 5 - Supplies & Materials Totals | | | | | | | | | | | | |
| Capital Equipment | 877 | 1,000 | 0.00% | 539 | 800 | 3,657 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | |
| 73-2500 Furniture & Fixtures | 81,141 | 80,000 | 0.00% | 57,646 | 77,174 | 76,078 | 80,000 | 80,000 | 80,000 | 0 | 0.00% | |
| 73-7500 Computer Equipment | 82,018 | 81,000 | 0.00% | 58,186 | 77,974 | 79,735 | 81,000 | 81,000 | 81,000 | 0 | 0.00% | |
| Division 7 - Bldg & Equip Totals | 787,639 | 949,676 | 6.94% | 820,964 | 818,281 | 738,012 | 1,029,116 | 1,029,116 | 1,029,116 | 79,440 | 8.36% | |
| Department Totals | 16,494 | 61,631 | | 33,324 | | | 79,440 | 79,440 | 79,440 | | | |
| Difference from Prior Year | | | | | | | | | | | | G 996-18 / \$70,877 / 24 Beg Bal |

Penobscot County Commissioners

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

Updated as of: August 20th, 2024

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

| 2025 - Expenditures | 2023 | 2024 | 24 vs 23 % Inc / (Dec) | 2024 | 2024 | 2024 | 2024 | 2025 | 2025 | 2025 | 2025 | 2025 | 25 vs 24 \$ \$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary |
|-----------------------------------|--------------|--------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------------------------|------------------------------|------------------|
| | | | | | | | | | | | | | | | |
| 47-3500 ME PERS (Retire) | 4,133 | 4,500 | 91.49% | 2,515 | 2,780 | 2,662 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | (1,000) | -22.22% | Census Change | |
| Department Totals | 4,133 | 4,500 | 91.49% | 2,515 | 2,780 | 2,662 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | (1,000) | -22.22% | | |
| <i>Difference from Prior Year</i> | 951 | 2,150 | | (1,618) | | | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | | | | |

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

Difference from Prior Year

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

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

2025 - Expenditures

Dept 09 - Jail (Fund 4)

2025 - Budgetary

Notes / Comments

| | 2023 | 2024 | 24 vs 23 | 2024 | 2024 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 25 vs 24 | 25 vs 24 |
|--------------------------------|------------------|------------------|---------------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | Actuals | Budget | % Inc / (Dec) | YTD TRLO (Sept) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | Commissioners | \$\$ Inc / (Dec) | % Inc / (Dec) |
| Payroll | | | | | | | | | | | | |
| 31-006 Department Heads | 103,134 | 88,005 | 7.93% | 75,118 | 100,158 | 81,706 | 94,209 | 97,573 | 97,573 | 97,573 | 9,568 | 10.87% |
| 31-0011 Assist to Dept. Head | 153,603 | 172,848 | 12.72% | 111,465 | 148,647 | 154,240 | 146,274 | 180,367 | 180,367 | 180,367 | 7,519 | 4.35% |
| 31-0014 Sergeants | 331,800 | 632,064 | 25.54% | 298,900 | 398,534 | 535,061 | 387,749 | 663,943 | 663,943 | 663,943 | 31,879 | 5.04% |
| 31-0016 Corporals | 314,419 | 370,774 | -12.27% | 226,047 | 301,396 | 377,951 | 358,059 | 532,842 | 532,842 | 532,842 | 162,068 | 43.71% |
| 31-0020 Regular Employees | 61,985 | 368,071 | 220.52% | 63,644 | 84,859 | 175,262 | 59,435 | 401,734 | 401,734 | 401,734 | 33,663 | 9.15% |
| 31-0022 Head Cook | 58,906 | 78,577 | 16.17% | 61,365 | 81,820 | 69,135 | 68,762 | 85,547 | 85,547 | 85,547 | 6,970 | 8.87% |
| 31-0024 Cooks | 122,575 | 158,100 | -3.93% | 99,100 | 132,133 | 140,760 | 123,426 | 184,796 | 184,796 | 184,796 | 26,696 | 16.89% |
| 31-0025 Training Officer | 0 | 68,129 | 46.54% | 0 | 0 | 42,072 | 10,990 | 82,664 | 82,664 | 82,664 | 14,535 | 21.34% |
| 31-0051 Corrections Officers | 3,160,823 | 3,016,800 | 7.18% | 2,770,005 | 3,693,340 | 2,813,326 | 2,826,471 | 3,007,645 | 3,007,645 | 3,007,645 | -9,155 | -0.30% |
| 33-0001 Overtime / FT Payroll | 805,150 | 750,000 | 40.98% | 757,615 | 1,010,154 | 552,100 | 735,648 | 750,000 | 750,000 | 750,000 | 0 | 0.00% |
| 34-0001 Regular PT Payroll | 245,844 | 250,000 | 136.29% | 342,703 | 456,938 | 157,460 | 225,469 | 250,000 | 250,000 | 250,000 | 0 | 0.00% |
| Payroll Services Totals | 5,550,334 | 5,953,368 | 9.94% | 4,805,983 | 6,407,978 | 5,310,715 | 5,221,163 | 6,237,112 | 6,237,112 | 6,237,112 | 283,744 | 4.77% |

| | 2023 | 2024 | 24 vs 23 | 2024 | 2024 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 25 vs 24 | 25 vs 24 |
|------------------------------------|------------------|------------------|---------------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | Actuals | Budget | % Inc / (Dec) | YTD TRLO (Sept) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | Commissioners | \$\$ Inc / (Dec) | % Inc / (Dec) |
| Employee Benefits | | | | | | | | | | | | |
| 47-1000 Claims, Damages & Judgment | 0 | 200 | 0.00% | 0 | 0 | 200 | 184 | 0 | 0 | 0 | -200 | -100.00% |
| 47-1900 Self Funded Risk Pool | 177,253 | 201,600 | 6.11% | 142,849 | 190,465 | 189,920 | 169,242 | 192,582 | 192,582 | 192,582 | -9,018 | -4.47% |
| 47-2400 Insurance - Employee | 1,265,198 | 1,557,256 | -2.02% | 1,391,363 | 1,855,151 | 1,532,296 | 1,336,843 | 1,946,860 | 1,946,860 | 1,946,860 | 389,604 | 25.02% |
| 47-2410 HRA - Hlth Reimburse | 28,916 | 30,000 | 20.00% | 22,899 | 30,532 | 27,200 | 30,006 | 35,153 | 35,153 | 35,153 | 5,153 | 17.18% |
| 47-2415 Health Insurance Stipend | 39,394 | 37,500 | 25.00% | 31,524 | 42,032 | 24,300 | 25,996 | 42,035 | 42,035 | 42,035 | 4,535 | 12.09% |
| 47-2500 Unemployment Insurance | 18,013 | 0 | #DIV/0! | 4,059 | 5,412 | 0 | 8,218 | 5,514 | 5,514 | 5,514 | 5,514 | #DIV/0! |
| 47-3300 Worker's Comp | 479,882 | 552,000 | 30.27% | 340,386 | 453,847 | 444,431 | 404,764 | 465,820 | 465,820 | 465,820 | -86,180 | -15.61% |
| 47-3400 Def Compensation | 58,190 | 65,000 | -34.51% | 55,808 | 74,411 | 86,921 | 68,202 | 73,860 | 73,860 | 73,860 | 8,860 | 13.63% |
| 47-3500 ME PERS (Retire) | 337,939 | 300,000 | 31.00% | 232,158 | 309,544 | 243,305 | 251,910 | 305,632 | 305,632 | 305,632 | 5,632 | 1.88% |
| 47-3800 Social Security (EMP) | 413,276 | 449,692 | -9.19% | 387,547 | 516,729 | 419,930 | 397,786 | 530,429 | 530,429 | 530,429 | 80,737 | 17.95% |
| Employee Benefits Totals | 2,818,062 | 3,193,248 | 3.62% | 2,608,593 | 3,478,123 | 2,968,502 | 2,693,151 | 3,597,886 | 3,597,886 | 3,597,886 | 404,638 | 12.67% |
| Division 3 - Payroll Totals | 8,368,396 | 9,146,616 | 7.65% | 7,414,576 | 9,886,101 | 8,279,217 | 7,914,314 | 9,834,998 | 9,834,998 | 9,834,998 | 688,382 | 7.53% |

| | 2023 | 2024 | 24 vs 23 | 2024 | 2024 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 25 vs 24 | 25 vs 24 |
|------------------------------------|------------------|------------------|---------------|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | Actuals | Budget | % Inc / (Dec) | YTD TRLO (Sept) | Actuals (Estimated) | Budget Avg. | Actuals Avg. | Dept. Head | Commissioners | Commissioners | \$\$ Inc / (Dec) | % Inc / (Dec) |
| Services | | | | | | | | | | | | |
| 40-0200 Computer Programming | 13,893 | 15,000 | 0.00% | 6,078 | 8,105 | 12,300 | 11,853 | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| 40-0400 Legal Assistance | 10,827 | 15,000 | 0.00% | 6,124 | 8,165 | 15,000 | 13,748 | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| 40-1000 Ambulance Services | 5,435 | 7,000 | 0.00% | 2,738 | 3,650 | 7,000 | 5,761 | 7,000 | 7,000 | 7,000 | 0 | 0.00% |
| 40-2500 Laboratory Tests | 4,480 | 10,000 | 1233.33% | 1,610 | 2,147 | 5,450 | 2,167 | 10,000 | 10,000 | 10,000 | 0 | 0.00% |
| 40-3100 Boarding of Inmates | 2,213,344 | 2,100,000 | 121.05% | 1,205,300 | 1,607,067 | 1,144,000 | 1,221,616 | 2,100,000 | 2,100,000 | 2,100,000 | 0 | 0.00% |
| 40-3500 Cleaning & Sanitary | 1,838 | 5,000 | -50.00% | 822 | 1,096 | 8,840 | 2,630 | 5,000 | 5,000 | 5,000 | 0 | 0.00% |
| 40-4500 Medical, Surgical & Dental | 1,744,132 | 1,950,000 | 15.65% | 1,398,235 | 1,864,313 | 1,612,216 | 1,552,698 | 1,950,000 | 1,950,000 | 1,950,000 | 0 | 0.00% |
| 40-7000 Pre-Trial Services | 215,475 | 200,000 | -4.76% | 116,025 | 154,700 | 200,000 | 188,640 | 200,000 | 200,000 | 200,000 | 0 | 0.00% |
| Services Totals | 4,209,424 | 4,302,000 | 48.66% | 2,736,932 | 3,649,243 | 3,004,806 | 2,999,112 | 4,302,000 | 4,302,000 | 4,302,000 | 0 | 0.00% |

2025 - Budgetary

25 vs 24

2025

5 Year

2024

24 vs 23

2024

2023

2025 - Expenditures

Notes / Comments

25 vs 24

2025

5 Year

2024

24 vs 23

2024

2023

2025 - Expenditures

Notes / Comments

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

2025 PENOBSCOT COUNTY BUDGET see budget comm 11-21-2024

2025 - Expenditures
Dept: 09 - Jail (Fund 4)

2025 - Budgetary
Notes / Comments

2023 Actuals

2024 Budget

24 vs 23 % Inc / (Dec)

2024 YTD TRIO (Sept)

2024 Actuals (Estimated)

5 Year Budget Avg.

5 Year Actuals Avg.

2025 Dept. Head

2025 Commissioners

25 vs 24 \$\$ Inc / (Dec)

25 vs 24 % Inc / (Dec)

| | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 YTD TRIO (Sept) | 2024 Actuals (Estimated) | 5 Year Budget Avg. | 5 Year Actuals Avg. | 2025 Dept. Head | 2025 Commissioners | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) |
|---|----------------|----------------|------------------------|----------------------|--------------------------|--------------------|---------------------|-----------------|--------------------|---------------------------|------------------------|
| Food & Groceries | | | | | | | | | | | |
| 51-0400 Food & Groceries | 427,007 | 420,000 | 20.00% | 316,576 | 422,102 | 364,000 | 403,668 | 420,000 | 420,000 | 0 | 0.00% |
| <i>Food & Groceries Totals</i> | 427,007 | 420,000 | 20.00% | 316,576 | 422,102 | 364,000 | 403,668 | 420,000 | 420,000 | 0 | 0.00% |
| Supplies | | | | | | | | | | | |
| 53-2000 Institutional Supplies | 94,011 | 85,000 | 13.33% | 65,987 | 87,983 | 74,000 | 79,491 | 85,000 | 85,000 | 0 | 0.00% |
| 53-2500 Maintenance | 3,360 | 6,000 | 0.00% | 874 | 1,166 | 6,000 | 2,576 | 6,000 | 6,000 | 0 | 0.00% |
| 53-3000 Medical - Med / Lab | 134,068 | 150,000 | 0.00% | 109,023 | 145,364 | 150,000 | 123,232 | 150,000 | 150,000 | 0 | 0.00% |
| 53-3500 Office Supplies | 10,601 | 12,000 | 0.00% | 6,964 | 9,286 | 11,400 | 21,853 | 12,000 | 12,000 | 0 | 0.00% |
| 53-6000 Public Safety | 2,612 | 2,500 | 0.00% | 917 | 1,223 | 2,300 | 1,326 | 2,500 | 2,500 | 0 | 0.00% |
| 53-8000 Radios - Mobile | 2,838 | 3,000 | 50.00% | 940 | 1,253 | 2,180 | 1,940 | 3,000 | 3,000 | 0 | 0.00% |
| <i>Supplies Totals</i> | 247,489 | 258,500 | 4.44% | 184,706 | 246,274 | 245,880 | 230,417 | 258,500 | 258,500 | 0 | 0.00% |
| Uniforms & Clothing | | | | | | | | | | | |
| 54-0500 Clothing / Uniforms | 35,086 | 32,000 | 6.67% | 13,907 | 18,542 | 30,900 | 27,994 | 32,000 | 32,000 | 0 | 0.00% |
| 54-1000 Clothing / Inmates | 11,451 | 13,000 | 18.18% | 7,270 | 9,693 | 11,100 | 13,109 | 13,000 | 13,000 | 0 | 0.00% |
| <i>Uniforms & Clothing Totals</i> | 46,537 | 45,000 | 9.76% | 21,176 | 28,235 | 42,000 | 41,103 | 45,000 | 45,000 | 0 | 0.00% |
| Reading & Reference Materials | | | | | | | | | | | |
| 55-1000 Statute & Reference Mater | 3,741 | 3,800 | 0.00% | 2,328 | 3,104 | 3,400 | 3,549 | 3,800 | 3,800 | 0 | 0.00% |
| <i>Reading & Reference Totals</i> | 3,741 | 3,800 | 0.00% | 2,328 | 3,104 | 3,400 | 3,549 | 3,800 | 3,800 | 0 | 0.00% |
| K9 Supplies & Tools | | | | | | | | | | | |
| 56-1000 Tools & Implements | 2,680 | 350 | 250.00% | 0 | 0 | 200 | 597 | 350 | 350 | 0 | 0.00% |
| <i>K9 Supplies & Tools Totals</i> | 2,680 | 350 | 250.00% | 0 | 0 | 200 | 597 | 350 | 350 | 0 | 0.00% |
| Division 5 - Supplies & Materials Totals | 727,454 | 727,650 | 13.27% | 524,786 | 699,715 | 655,480 | 679,335 | 727,650 | 727,650 | 0 | 0.00% |
| 30% - CCA Funds | | | | | | | | | | | |
| 31-0016 Corporals | 0 | 138,762 | 134.84% | 0 | 138,762 | 72,769 | 57,855 | 74,649 | 74,649 | -64,113 | -46.20% |
| 31-0051 Corrections Officers | 47,581 | 0 | -100.00% | 0 | 0 | 44,382 | 26,407 | 0 | 0 | 0 | #DIV/0! |
| 40-7000 Pre-Trial Services | 232,273 | 242,000 | 22.22% | 178,547 | 238,062 | 194,000 | 203,913 | 242,000 | 242,000 | 0 | 0.00% |
| 43-1500 Telephone | 0 | 200 | 0.00% | 0 | 0 | 200 | 0 | 200 | 200 | 0 | 0.00% |
| 47-2406 Employee Hlth Ins / CCA 30% | 12,101 | 15,000 | -69.74% | 24,815 | 24,815 | 39,078 | 35,219 | 0 | 0 | -15,000 | -100.00% |
| 47-3300 Worker's Comp | 0 | 0 | -100.00% | 0 | 0 | 7,512 | 0 | 15,000 | 15,000 | 15,000 | #DIV/0! |
| 47-3400 Deferred Compensation | 4,302 | 4,500 | 16.70% | 0 | 0 | 3,891 | 3,834 | 4,500 | 4,500 | 0 | 0.00% |
| 47-3506 MPERS / CCA 30% | 2,697 | 0 | -100.00% | 5,992 | 5,992 | 4,565 | 4,477 | 0 | 0 | 0 | #DIV/0! |
| 47-3806 FICA / CCA 30% | 2,876 | 10,967 | 19.15% | 0 | 0 | 9,261 | 3,920 | 10,967 | 10,967 | 0 | 0.00% |
| Division 6 - 30% CCA Funds | 301,830 | 411,429 | 4.66% | 209,354 | 407,631 | 375,658 | 335,625 | 347,316 | 347,316 | (64,113) | -15.58% |

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

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

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

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

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

| 2025 - Expenditures | 2023 | 2024 | 2024 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year Budget Avg. | 5 Year Actuals Avg. | 2025 | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|--|---------------|----------------|-----------------------------|--------------------------------|-----------------------|------------------------|----------------|--------------------|-----------------------|----------------|---------------------------------|------------------------------|--------------------------------------|
| | | | | | | | | | | | | | |
| Dept. 34 - Program Donations | | | | | | | | | | | | | |
| 47-1512 Rape Response | 3,000 | 3,000 | 0.00% | 3,000 | 2,600 | 2,600 | 3,500 | 3,500 | 3,500 | 3,500 | 500 | 16.67% | Increase Requested |
| 47-1514 Bangor Shelter | 15,000 | 15,000 | 0.00% | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0 | 0.00% | |
| 47-1518 BILLS (Bgr InterLibrary Svce) | 15,000 | 15,000 | 0.00% | 15,000 | 10,862 | 10,862 | 22,500 | 22,500 | 22,500 | 22,500 | 7,500 | 50.00% | Increase Requested |
| 47-1519 Orono Haz Mat Team | 24,000 | 24,000 | 0.00% | 24,000 | 24,000 | 24,600 | 30,000 | 27,000 | 27,000 | 27,000 | 3,000 | 12.50% | Increase Requested |
| 47-1521 Bangor Area Recovery Network (BARN) | 20,000 | 20,000 | 0.00% | 20,000 | 19,000 | 19,000 | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% | |
| 47-1522 Pine Tree Hospice | 1,000 | 1,500 | 50.00% | 1,500 | 1,100 | 900 | 1,750 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | Increase Requested |
| 47-1525 Hirundo Wildlife Refuge | 10,000 | 12,000 | 20.00% | 12,000 | 10,400 | 10,400 | 15,000 | 12,000 | 12,000 | 12,000 | 0 | 0.00% | Increase Requested |
| 47-1526 Together Place | 7,000 | 10,000 | | 10,000 | 8,500 | 8,500 | 15,000 | 10,000 | 10,000 | 10,000 | 0 | 0.00% | Increase Requested |
| 47-XXXX Me Discover Museum | | | | | | | 9,000 | 0 | 0 | 0 | 0 | 0.00% | STEM Program / Science Around Maine |
| Department Totals | 95,000 | 100,500 | 5.79% | 100,500 | 88,362 | 84,762 | 131,750 | 111,500 | 111,500 | 111,500 | 11,000 | 10.85% | |
| <i>Difference from Prior Year</i> | <i>24,290</i> | <i>5,500</i> | | <i>5,500</i> | | | <i>31,250</i> | <i>11,000</i> | <i>11,000</i> | <i>11,000</i> | | | |

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

| 2025 - Expenditures | 2023 | 2024 | 2024 | 24 vs 23 | 2024 | 5 Year | 5 Year | 2025 | 2025 | 2025 | 2025 | 25 vs 24 | 25 vs 24 | 2025 - Budgetary |
|-----------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|----------|------------------|
| | | | | | | | | | | | | | | |
| Dept. 36 - Penquis | 25,000 | 25,000 | 25,000 | 0.00% | 25,000 | 21,100 | 13,700 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0 | |
| 47-1500 Donations & Contributions | | | | | | | | | | | | | | |
| Department Totals | 25,000 | 25,000 | 25,000 | 0.00% | 25,000 | 21,100 | 13,700 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0 | 0.00% |
| <i>Difference from Prior Year</i> | <i>25,000</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | |

| 2025 - Expenditures | 2023 Actuals | 2024 Budget | 24 vs 23 % Inc / (Dec) | 2024 Actuals (Estimated) | 5 Year | | 2025 Dept. Head | 2025 Commissioners | 2025 BAC | 25 vs 24 \$\$ Inc / (Dec) | 25 vs 24 % Inc / (Dec) | 2025 - Budgetary Notes / Comments |
|-------------------------------------|---------------|---------------|------------------------|--------------------------|---------------|---------------|-----------------|--------------------|----------------|---------------------------|------------------------|-----------------------------------|
| | | | | | Budget Avg. | Actuals Avg. | | | | | | |
| Dept. 38 - Soil Conservation | | | | | | | | | | | | |
| 31-0020 Regular Employees | 42,307 | 42,457 | 4.50% | 44,019 | 38,580 | 39,227 | 44,368 | 44,368 | 44,368 | 1,911 | 4.50% | |
| 47-1900 Self Funded Risk Pool | 522 | 700 | 0.00% | 612 | 620 | 546 | 700 | 700 | 700 | 0 | 0.00% | |
| 47-2400 Insurance - Employee | 32,332 | 42,200 | 12.20% | 49,208 | 33,325 | 34,144 | 46,420 | 46,420 | 46,420 | 4,220 | 10.00% | Adjustment Based on Actuals |
| 47-2410 HRA - Hlth Reimburse | 600 | 750 | | 800 | 625 | 594 | 0 | 0 | 0 | -750 | -100.00% | |
| 47-2420 Hlth Sav Account (HSA) | | | | | | | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | Contractual / New Health Plan |
| 47-3300 Worker's Comp | 680 | 600 | 103.39% | 266 | 350 | 385 | 350 | 350 | 350 | -250 | -41.67% | |
| 47-3400 Def Compensation | 2,659 | 2,600 | -25.69% | 3,074 | 2,647 | 2,560 | 3,500 | 3,500 | 3,500 | 900 | 34.62% | |
| 47-3700 PD FAM MED LEAVE (PFML) | | | | | | | 444 | 444 | 444 | 444 | 0.00% | New / State of ME / Leave Law |
| 47-3800 Social Security | 2,789 | 2,600 | -16.34% | 3,317 | 2,931 | 2,653 | 3,500 | 3,500 | 3,500 | 900 | 34.62% | |
| Department Totals | 61,889 | 91,907 | 6.45% | 101,297 | 78,703 | 80,110 | 103,282 | 103,282 | 103,282 | 11,374 | 12.38% | |
| <i>Difference from Prior Year</i> | 3,886 | 5,565 | | 19,409 | | | 11,374 | 11,374 | 11,374 | | | |

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

