Penobscot County Commissioners

2025 / County Budget (Draft form)

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 Michele Daniels, 28 School St, Brewer, ME 04412	E
2025 - 2026	Councilor Daniel Tremble, 20 Montgomery St, Bangor, ME 04401	
2025 - 2026	Councilor 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 Josh Berry, 333 Billings Rd, Hermon, ME 04401	
2025 - 2026	Councilor Matthew LaChance, 433 Meadow Rd, 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 Ave, Millinocket, ME 04462	
2025 - 2026	Selectwoman Brenda Kennedy-Wade, 212 Hudson Rd, Alton, ME 04468	E
2025 - 2026	Council Chair Chris Bagley, 1084 Main St, Veazie, ME 04401	
2025 - 2026	Councilor Sheldon Hanington, 475 Enfield Rd, Lincoln, ME 04457	E
2025 - 2026	Rep. Dr. James Dill, 72 Sunset Drive, Old Town, ME 04468	Leg

Scott A. Adkins, County Administrator

Glenn Mower, County Treasurer

2025 - Penobscot County Budget Highlights

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

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

2025 - Penobscot County Budget Highlights

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

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

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

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

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 Attorney'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:

by Signature of the Penobscot County Commissioners

Date

Peter K. Baldacci / District # I

Andre E. Cushing III / Chair / District # II

David Marshall / District III

County of Penobscot

2025 Budget

Comparative Summary of Revenues

Dept. #	Account Title (Department)	2023 Actual	*2024 Budget*	2025 Department	2025 Commissioners	2025 B.A.C.	2025 Approved	*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	192,745	*(21,381)*	*-9.99%*
4	RCC (Regional Communications)	209,568	*219,300*	226,393	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	61,000	*0*	*0.00%*
6	Commissioner	844,892	*136,500*	146,500	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	1,100,000	*0*	*0.00%*
11	Probate, Registry of	317,015	*286,520*	287,600	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	2,778,835	*331,650*	*13.55%*
13	Civil Service	478,998	*541,980*	490,000	490,000	490,000	490,000	*(51,980)*	*-9.59%*
14	UT Administration	70,000	*70,000*	71,500	71,500	71,500	71,500	*1,500*	*2.14%*
15	IT (Information Technology)	10,000	*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	765,500	*0*	*0.00%*
	Trans To Budget - Fund Balance	0	*465,500*	232,500	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**	**$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%***
				49.47%	***26.72%***	***15.74%***	***1.80%***	***6.26%***			
21	Jail CAP	7,945,690	8,263,518			$ 8,594,059			**8,594,059**	330,541	*4.00%*
	Totals	**25,988,901**	**29,204,637**						**31,457,861**	**2,253,224**	***7.72%***

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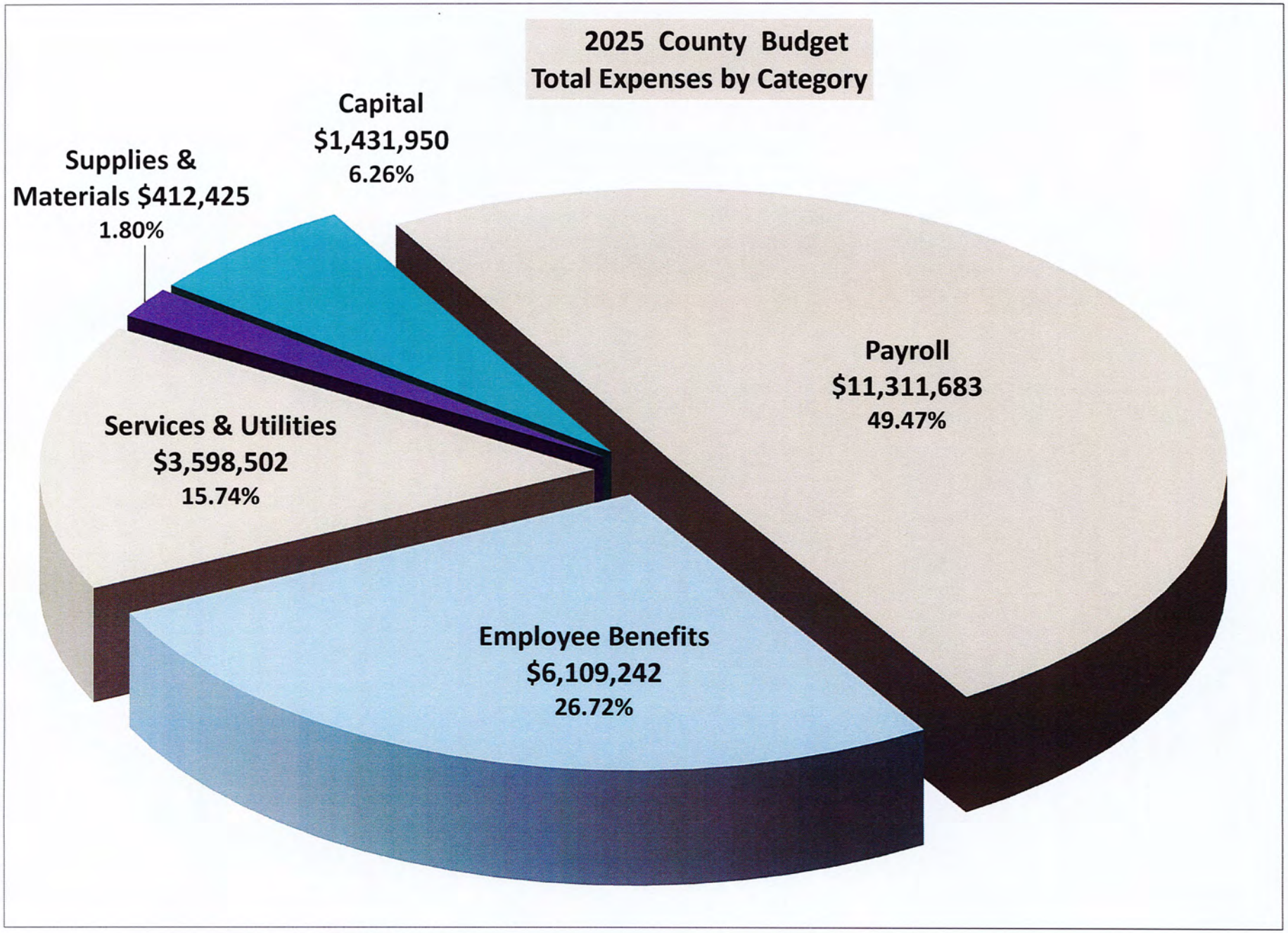
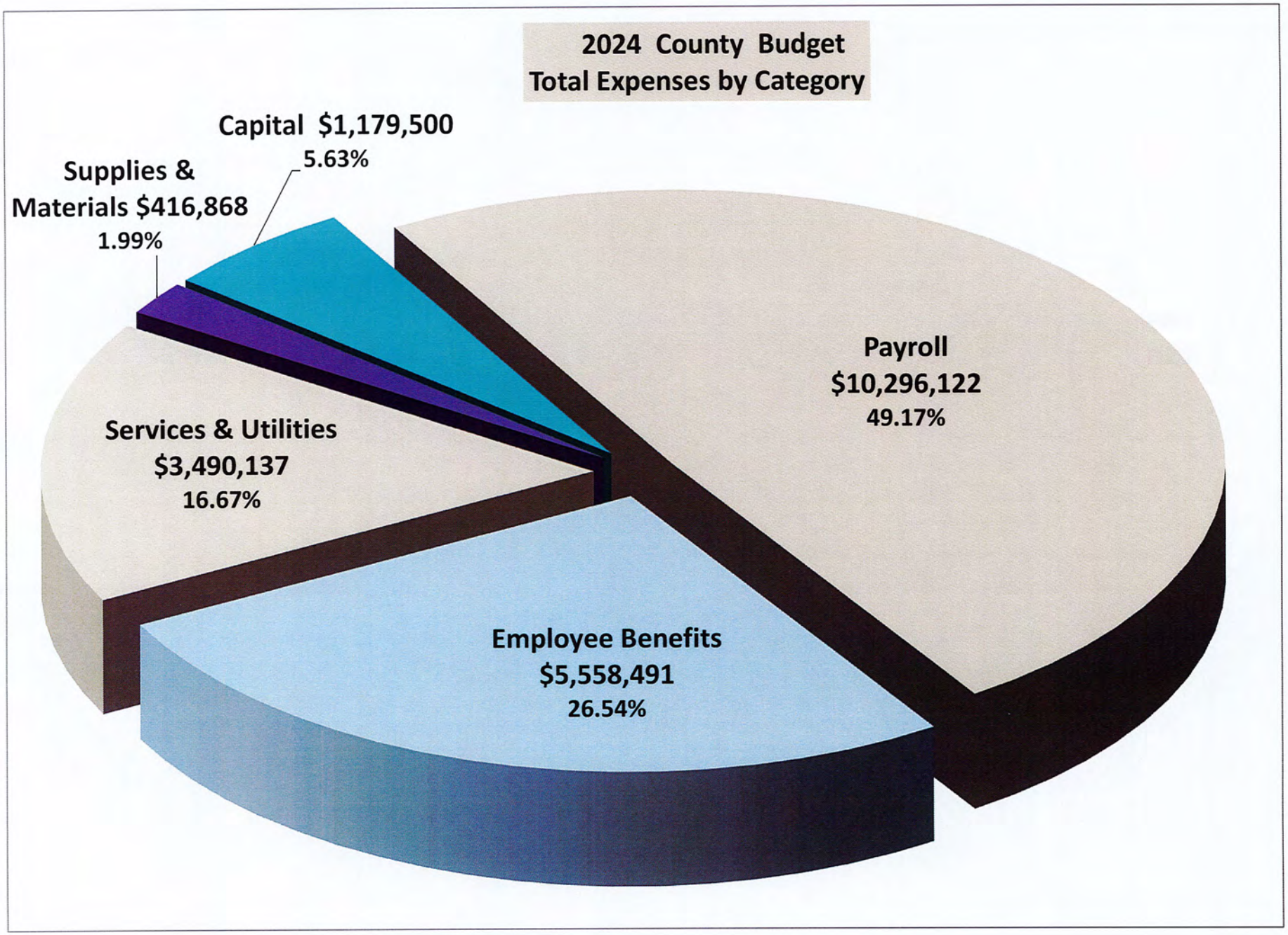

2025 County Budget
Total Expenses by Category
Capital
$1,431,950
6.26%
Supplies &
Materials $412,425
1.80%
Payroll
$11,311,683
49.47%
Services & Utilities
$3,598,502
15.74%
Employee Benefits
$6,109,242
26.72%


2024 County Budget
Total Expenses by Category
Capital $1,179,500
5.63%
Supplies &
Materials $416,868
1.99%
Payroll
$10,296,122
49.17%
Services & Utilities
$3,490,137
16.67%
Employee Benefits
$5,558,491
26.54%

County of Penobscot

Tax Distribution by Municipal Valuation

For the Calendar Year 2024

	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%	5,521,279.35	485,736	9.65%	22.00%	3,599,450,000	5,035,543.69	22.00%
Bradford	92,700,000	0	0.00%	142,194.67	12,510	9.65%	0.57%	92,700,000	129,685.06	0.57%
Bradley	163,300,000	0	0.00%	250,489.64	22,037	9.65%	1.00%	163,300,000	228,452.76	1.00%
Brewer	983,200,000	0	0.00%	1,508,153.15	132,680	9.65%	6.01%	983,200,000	1,375,473.07	6.01%
Burlington	57,450,000	0	0.00%	88,123.88	7,753	9.65%	0.35%	57,450,000	80,371.16	0.35%
Carmel	289,000,000	0	0.00%	443,303.76	39,000	9.65%	1.77%	289,000,000	404,304.03	1.77%
Carroll Plantation	29,550,000	0	0.00%	45,327.43	3,988	9.65%	0.18%	29,550,000	41,339.74	0.18%
Charleston	106,850,000	0	0.00%	163,899.68	14,419	9.65%	0.65%	106,850,000	149,480.57	0.65%
Chester	141,150,000	0	0.00%	216,513.24	19,048	9.65%	0.86%	141,150,000	197,465.44	0.86%
Clifton	115,650,000	0	0.00%	177,398.20	15,607	9.65%	0.71%	115,650,000	161,791.56	0.71%
Corinna	160,500,000	0	0.00%	246,194.65	21,659	9.65%	0.98%	160,500,000	224,535.63	0.98%
Corinth	221,850,000	0	0.00%	340,300.83	29,938	9.65%	1.36%	221,850,000	310,362.80	1.36%
Dexter	302,000,000	0	0.00%	463,244.76	40,754	9.65%	1.85%	302,000,000	422,490.71	1.85%
Dixmont	143,250,000	0	0.00%	219,734.48	19,331	9.65%	0.88%	143,250,000	200,403.29	0.88%
Drew Plantation	5,300,000	0	0.00%	8,129.79	715	9.65%	0.03%	5,300,000	7,414.57	0.03%
East Millinocket	88,200,000	0	0.00%	135,292.01	11,902	9.65%	0.54%	88,200,000	123,389.67	0.54%
Eddington	259,200,000	0	0.00%	397,592.86	34,978	9.65%	1.58%	259,200,000	362,614.55	1.58%
Edinburg	11,850,000	0	0.00%	18,176.99	1,599	9.65%	0.07%	11,850,000	16,577.86	0.07%
Enfield	218,500,000	0	0.00%	335,162.19	29,486	9.65%	1.34%	218,500,000	305,676.23	1.34%
Etna	112,300,000	0	0.00%	172,259.56	15,155	9.65%	0.69%	112,300,000	157,104.99	0.69%
Exeter	100,750,000	0	0.00%	154,542.75	13,596	9.65%	0.62%	100,750,000	140,946.82	0.62%
Garland	94,250,000	0	0.00%	144,572.25	12,719	9.65%	0.58%	94,250,000	131,853.48	0.58%
Glenburn	469,850,000	0	0.00%	720,713.75	63,405	9.65%	2.87%	469,850,000	657,308.81	2.87%
Greenbush	101,250,000	0	0.00%	155,309.71	13,663	9.65%	0.62%	101,250,000	141,646.31	0.62%
Hampden	1,078,900,000	0	0.00%	1,654,949.59	145,595	9.65%	6.59%	1,078,900,000	1,509,355.06	6.59%
Hermon	826,900,000	0	0.00%	1,268,400.98	111,588	9.65%	5.05%	826,900,000	1,156,813.15	5.05%
Holden	438,950,000	0	0.00%	673,315.53	59,235	9.65%	2.68%	438,950,000	614,080.46	2.68%
Howland	86,200,000	0	0.00%	132,224.17	11,632	9.65%	0.53%	86,200,000	120,591.72	0.53%
Hudson	148,100,000	0	0.00%	227,174.00	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%	434,100.22	38,190	9.65%	1.73%	283,000,000	395,910.17	1.73%
Lincoln	509,800,000	0	0.00%	781,993.97	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%	1,209,805.11	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%	492,312.60	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 2024

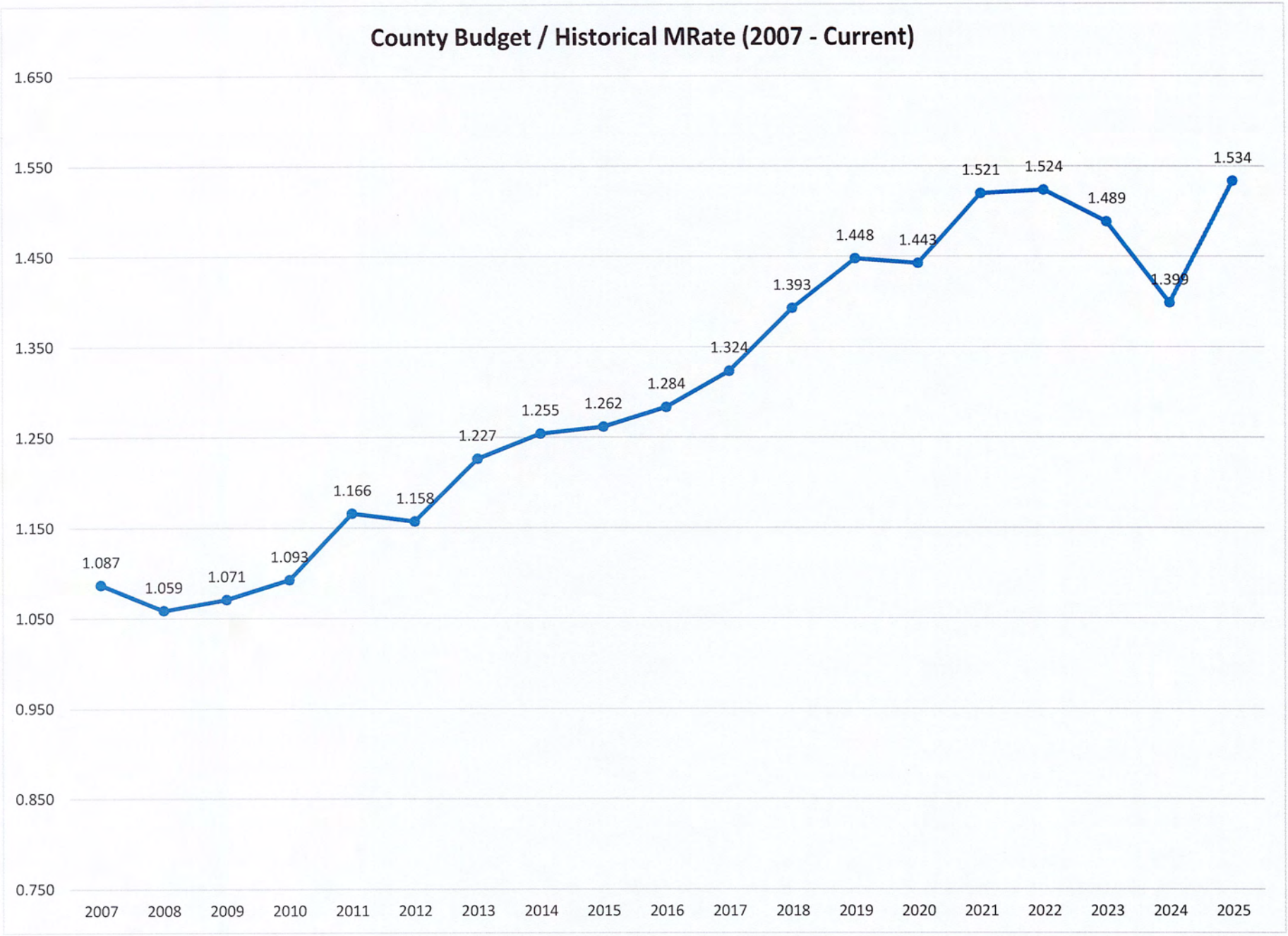
	Municipality	2025 Valuation	2025 Tax Liability	vs 2023	% Increase	% of Total Tax	2024 Valuation	2024 Tax Liability	% of Total Tax
District 1 Peter K. Baldacci Commissioner	Bangor	3,599,450,000	5,521,279.35	485,736	9.65%	22.00%	3,599,450,000	5,035,543.69	4.86%
	Brewer	983,200,000	1,508,153.15	132,680	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	9,078,907.09	798,719	9.65%	36.18%	5,918,750,000	8,280,188.42	36.18%
District 2 / Andre E. Cushing, Commission Chair	Carmel	289,000,000	443,303.76	39,000	9.65%	1.77%	289,000,000	404,304.03	1.77%
	Charleston	106,850,000	163,899.68	14,419	9.65%	0.65%	106,850,000	149,480.57	0.65%
	Corinna	160,500,000	246,194.65	21,659	9.65%	0.98%	160,500,000	224,535.63	0.98%
	Corinth	221,850,000	340,300.83	29,938	9.65%	1.36%	221,850,000	310,362.80	1.36%
	Dexter	302,000,000	463,244.76	40,754	9.65%	1.85%	302,000,000	422,490.71	1.85%
	Dixmont	143,250,000	219,734.48	19,331	9.65%	0.88%	143,250,000	200,403.29	0.88%
	Etna	112,300,000	172,259.56	15,155	9.65%	0.69%	112,300,000	157,104.99	0.69%
	Exeter	100,750,000	154,542.75	13,596	9.65%	0.62%	100,750,000	140,946.82	0.62%
	Garland	94,250,000	144,572.25	12,719	9.65%	0.58%	94,250,000	131,853.48	0.58%
	Glenburn	469,850,000	720,713.75	63,405	9.65%	2.87%	469,850,000	657,308.81	2.87%
	Hampden	1,078,900,000	1,654,949.59	145,595	9.65%	6.59%	1,078,900,000	1,509,355.06	6.59%
	Hermon	826,900,000	1,268,400.98	111,588	9.65%	5.05%	826,900,000	1,156,813.15	5.05%
	Hudson	148,100,000	227,174.00	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	434,100.22	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	8,179,107.82	719,559		32.59%	5,332,150,000	7,459,549	32.59%
District 3 / David Marshall, Commissioner	Alton	58,450,000	89,657.80	7,888	9.65%	0.36%	58,450,000	81,770.14	0.36%
	Bradford	92,700,000	142,194.67	12,510	9.65%	0.57%	92,700,000	129,685.06	0.57%
	Bradley	163,300,000	250,489.64	22,037	9.65%	1.00%	163,300,000	228,452.76	1.00%
	Burlington	57,450,000	88,123.88	7,753	9.65%	0.35%	57,450,000	80,371.16	0.35%
	Carroll Plantation	29,550,000	45,327.43	3,988	9.65%	0.18%	29,550,000	41,339.74	0.18%
	Chester	141,150,000	216,513.24	19,048	9.65%	0.86%	141,150,000	197,465.44	0.86%
	Drew Plantation	5,300,000	8,129.79	715	9.65%	0.03%	5,300,000	7,414.57	0.03%
	East Millinocket	88,200,000	135,292.01	11,902	9.65%	0.54%	88,200,000	123,389.67	0.54%
	Edinburg	11,850,000	18,176.99	1,599	9.65%	0.07%	11,850,000	16,577.86	0.07%
	Enfield	218,500,000	335,162.19	29,486	9.65%	1.34%	218,500,000	305,676.23	1.34%
	Greenbush	101,250,000	155,309.71	13,663	9.65%	0.62%	101,250,000	141,646.31	0.62%
	Howland	86,200,000	132,224.17	11,632	9.65%	0.53%	86,200,000	120,591.72	0.53%
	Lagrange	42,200,000	64,731.55	5,695	9.65%	0.26%	42,200,000	59,036.78	0.26%
	Lakeville	107,300,000	164,589.94	14,480	9.65%	0.66%	107,300,000	150,110.11	0.66%
	Lee	93,300,000	143,115.02	12,591	9.65%	0.57%	93,300,000	130,524.45	0.57%
	Lincoln	509,800,000	781,993.97	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	1,209,805.11	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	492,312.60	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	7,052,978.21	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%	99.91%	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 2024

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

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

Official State Valuations Rec'd on xx/xx/xx - saa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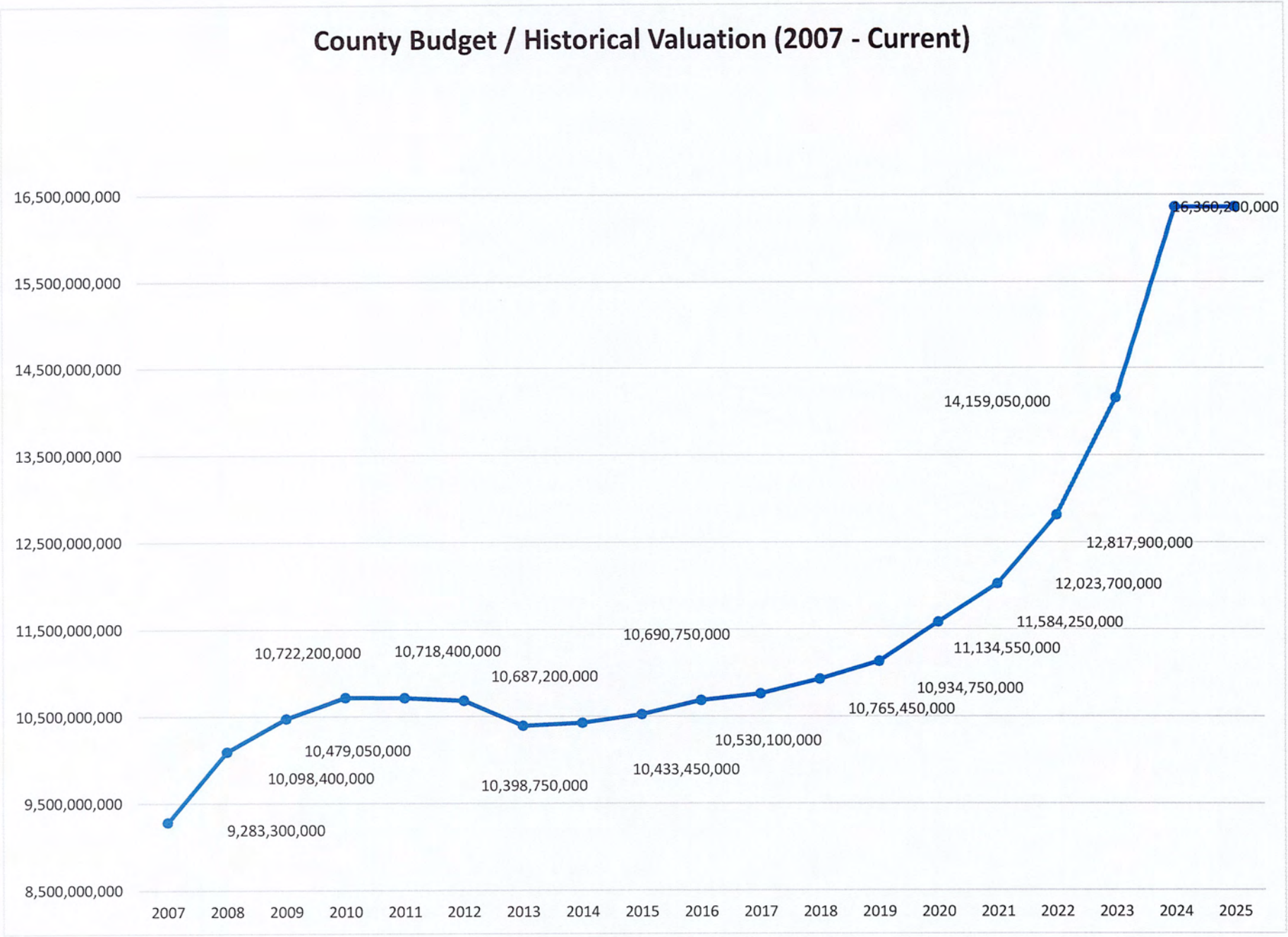
County Budget / Historical Valuation (2007 - Current)
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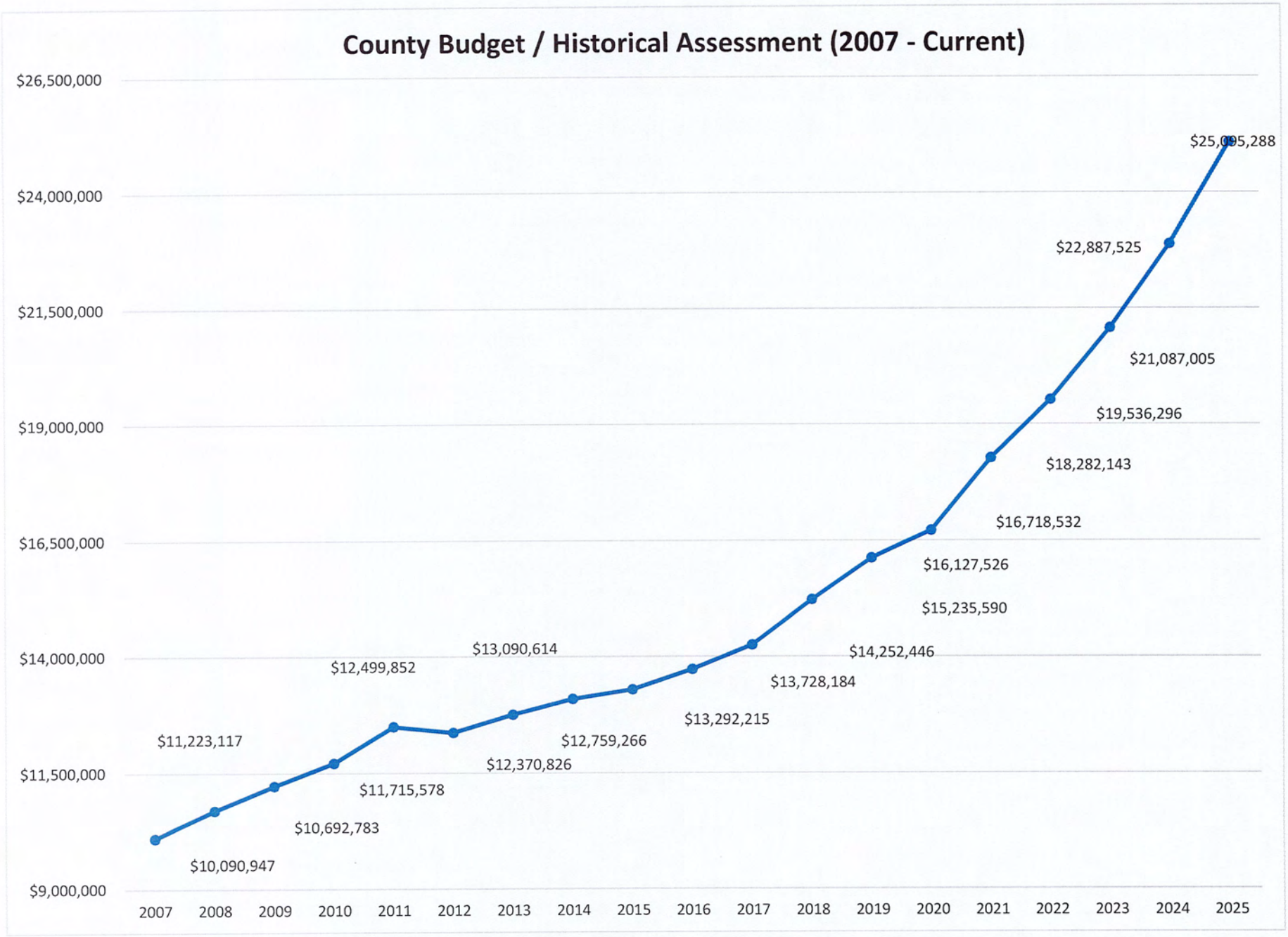
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$25,095,288

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 49 - Misc Revenues / Non-Dept.	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
26 - Gas Tax Reimbursement	*19,372*	17,500	*0*	*0*	*16,000*	*12,702*	**17,500**	**17,500**	*0*	*0.00%*	
32 - Investment Interest	*89,722*	7,500	*66,809*	*89,079*	*10,500*	*54,993*	**7,500**	**7,500**	*0*	*0.00%*	
64 - Office Space Rental	*154,414*	94,500	*67,634*	*90,178*	*140,900*	*142,386*	**94,500**	**94,500**	*0*	*0.00%*	
76 - Vehicles Sold (Sheriff / Jail)	*16,900*	6,000	*37,384*	*49,845*	*6,000*	*32,406*	**6,000**	**6,000**	*0*	*0.00%*	
80 - PILT (Payment in Lieu of Taxes)	*175,000*	175,000	*175,000*	*175,000*	*175,000*	*175,000*	**175,000**	**175,000**	*0*	*0.00%*	
82 - Use of FUND BALANCE	*0*	465,000	*0*	*0*	*459,000*	*0*	**465,000**	**465,000**	*0*	*0.00%*	
Department Totals	***455,408***	**765,500**	***346,827***	***404,102***	***807,400***	***406,032***	**765,500**	**765,500**	***0***	***0.00%***	
Difference from Prior Year	*78,306*	*(65,500)*	*(30,275)*	*(51,305)*			**0**	**0**			

2025 - Expenditures Dept: 02 - Human Relations / HR	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0007 HR Administrator	86,729	89,686	19.61%	67,452	89,936	72,417	79,148	82,393	82,393	-7,293	-8.13%	Change in Personnel
31--0011 Asst to Dept. Head	49,744	53,298	19.69%	39,809	53,079	39,797	34,780	61,346	61,346	8,048	15.10%	Upgrade of Position to HR Coordinator
34-0001 Regular PT Payroll		18,928		19,559	26,078			26,188	26,188	7,260	38.36%	Increase Hours
Payroll Services Totals	136,473	161,912	35.47%	126,820	169,093	115,999	119,143	**169,927**	**169,927**	**8,015**	**4.95%**	
Employee Benefits												
47-1900 Self Funded Risk Pool	1,505	1,700	6.25%	1,324	1,766	1,580	1,522	1,700	1,700	0	0.00%	No Increase / Based on Actuals
47-2400 Insurance - Employee	36,802	44,500	11.93%	31,432	37,718	36,784	29,539	41,462	41,462	-3,038	-6.83%	
47-2410 HRA - Hlth Reimburse	600	1,200	140.00%	500	667	640	513	0	0	-1,200	-100.00%	
47-2415 Hlth Insurance Stipend	3,000	3,000	0.00%	2,250	3,000	3,000	2,650	3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)								4,000	4,000	4,000		New / HSA Health Plan
47-3300 Worker's Comp	941	1,150	5.50%	761	1,015	2,041	2,044	608	608	-542	-47.11%	
47-3400 Def Compensation	0	0	-100.00%	0	0	2,892	1,010	0	0	0		
47-3500 ME PERS (Retire)	14,655	14,727	224.25%	9,716	12,955	8,156	9,663	14,518	14,518	-210	-1.42%	
47-3700 PD FAM MED LEAVE (PFML)								1,699	1,699	1,699		New / State of ME / Leave Law
47-3800 Social Security (EMP)	9,832	12,386	35.47%	11,849	15,799	9,026	9,440	12,999	12,999	613	4.95%	
Employee Benefits Totals	67,335	78,664	19.76%	57,833	72,919	63,519	56,380	**79,987**	**79,987**	1,323	1.68%	
Division 3 - Payroll Totals	**203,808**	**240,575**	**29.90%**	**184,652**	**242,012**	**179,519**	**175,524**	**249,914**	**249,914**	**9,339**	**3.88%**	
Services												
40-0200 Computer Programming	576	100	0.00%	1,193	1,590	100	550	100	100	0	0.00%	
40-0400 Legal Assistance	8,704	8,500	0.00%	17,109	22,000	5,400	9,285	8,500	8,500	0	0.00%	24 / Actuals are high due to current issue
40-0700 Employee Assist Prgrm	5,035	5,760	0.00%	6,256	5,760	6,288	5,877	5,760	5,760	0	0.00%	
40-0750 Employee Benefit Prgrm	1,200	6,000	400.00%	2,175	2,900	2,160	1,235	6,600	6,600	600	10.00%	Increase in Contract
Services Totals	15,515	20,360	30.85%	26,733	32,250	13,948	16,947	**20,960**	**20,960**	600	2.95%	
Traveling Expenses												
41-0500 Automobile Mileage	370	500	-28.57%	0	0	660	74	400	400	-100	-20.00%	
41-1000 Meals	268	250	0.00%	344	500	250	172	250	250	0	0.00%	
41-1500 Lodging	585	400	0.00%	0	0	400	117	400	400	0	0.00%	
Traveling Expenses Totals	1,223	1,150	-14.81%	344	500	1,310	363	**1,050**	**1,050**	(100)	-8.70%	

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 02 - Human Relations / HR	*Actuals*	Budget	*% Inc / (Dec)*	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Utilities												
43-1500 Telephone	922	1,200	0.00%	684	912	1,200	635	**1,200**	**1,200**	0	0.00%	
Utilities Totals	922	1,200	0.00%	684	912	1,200	635	**1,200**	**1,200**	0	0.00%	
Employee Benefits												
47-2300 Insurance Salary Reduction	2,612	2,500	0.00%	1,110	1,480	1,500	2,437	**2,500**	**2,500**	0	0.00%	
47-3450 Deferred Compensation	500	500	0.00%	250	500	300	500	**500**	**500**	0	0.00%	
Employee Benefits Totals	3,112	3,000	0.00%	1,360	1,980	1,800	2,937	**3,000**	**3,000**	0	0.00%	
Office Services Expense												
48-0500 Advertising	0	500	0.00%	0	0	320	102	**500**	**500**	0	0.00%	
48-2000 Dues & Fees (Not State)	285	300	0.00%	70	93	264	200	**300**	**300**	0	0.00%	
48-3500 Postage	182	100	0.00%	143	191	80	142	**150**	**150**	50	50.00%	*Increase in Actuals*
48-4000 Printing (Services)	0	500	0.00%	376	501	500	243	**500**	**500**	0	0.00%	
Office Services Expense Totals	467	1,400	0.00%	589	785	964	590	**1,450**	**1,450**	50	3.57%	
Registration & Training												
49-3400 Registrations & Enroll	125	480	0.00%	400	400	480	443	**480**	**480**	0	0.00%	
49-4000 Training Education	0	2,000	0.00%	805	1,073	2,000	565	**2,000**	**2,000**	0	0.00%	
Reg & Training Totals	125	2,480	0.00%	1,205	1,473	2,480	1,008	**2,480**	**2,480**	0	0.00%	
Division 4 - Serv & Utilities Totals	**21,365**	**29,590**	**18.41%**	**30,915**	**37,902**	**21,702**	**22,481**	**30,140**	**30,140**	**550**	**1.86%**	
Food & Groceries												
51-0500 Food-Meetings	257	500	0.00%	409	545	500	272	**500**	**500**	0	0.00%	
Food -Meetings Totals	257	500	0.00%	409	545	500	272	**500**	**500**	0	0.00%	
Supplies												
53-3500 Office Supplies	4,094	3,500	0.00%	2,104	2,805	3,500	4,018	**3,500**	**3,500**	0	0.00%	
Supplies Totals	4,094	3,500	0.00%	2,104	2,805	3,500	4,018	**3,500**	**3,500**	0	0.00%	
Division 5 - Supplies & Materials Totals	**4,351**	**4,000**	**0.00%**	**2,513**	**3,350**	**4,000**	**4,291**	**4,000**	**4,000**	**0**	**0.00%**	
Capital Equipment												
73-2500 Furniture & Fixtures	965	500	-75.00%	0	500	1,140	293	**500**	**500**	0	0.00%	*G 3-996-10 / $2,600 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	**965**	**500**	**-75.00%**	**0**	**500**	**1,140**	**293**	**500**	**500**	**0**	**0.00%**	
Department Totals	**230,487**	**274,665**	**27.05%**	**218,080**	**283,764**	**206,361**	**202,588**	**284,554**	**284,554**	**9,889**	**3.60%**	
Difference from Prior Year	32,120	58,474			53,277			**9,889**	**9,889**			

2025 - Revenues Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
05 State EMA Funds	163,024	197,126	88,909	197,126	134,643	132,691	**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	8,500	17,000	21,000	11,430	**17,000**	**17,000**	0	0.00%	LEPC funding toward GIS Mapping
Department Totals	**180,313**	**214,126**	**97,409**	**214,126**	**147,243**	**139,549**	**192,745**	**192,745**	**(21,381)**	**-9.99%**	
Difference from Prior Year	80,837	0		33,813			**(21,381)**	**(21,381)**			

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Head	74,234	78,924	25.66%	59,104	78,805	65,728	64,008	84,543	84,543	5,619	7.12%	COLA & Step
31-0010 Deputy to County Officer	65,647	70,176	19.92%	55,009	73,346	57,471	59,070	75,159	75,159	4,983	7.10%	COLA & Step
31-0060 GIS	61,971	67,372	12.97%	50,112	66,815	61,057	56,146	70,574	70,574	3,202	4.75%	COLA & Step
34-0001 Regular PT Payroll	24,974	30,982	165.21%	23,204	30,938	21,332	27,956	34,636	34,636	3,654	11.79%	COLA & Step
Payroll Services Totals	226,826	247,454	28.45%	187,429	249,905	168,366	167,948	**264,913**	**264,913**	**17,459**	**7.06%**	
Employee Benefits												
47-1900 Self Funded Risk Pool	2,367	2,500	8.70%	2,083	2,778	2,115	2,187	3,000	3,000	500	20.00%	
47-2400 Insurance - Employee	86,257	97,000	7.57%	51,772	62,126	73,028	61,099	99,514	99,514	2,514	2.59%	Change in Census
47-2410 HRA - Hlth Reimburse	1,100	1,500	0.00%	1,100	1,467	990	1,069	0	0	-1,500	0.00%	
47-2415 Hlth Insurance Stipend		0		2,250	3,000	0	3,000	0	0	0	0.00%	
47-2420 Hlth Sav Account (HSA)								10,000	10,000	10,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	1,518	6,526	-46.38%	1,164	1,552	7,294	4,167	1,750	1,750	-4,776	-73.18%	Adjustment Based on Actuals
47-3400 Def Compensation	4,480	0	-100.00%	3,765	5,019	2,768	2,543	0	0	0	0.00%	
47-3500 ME PERS (Retire)	15,014	22,297	81.16%	10,104	13,472	11,303	10,811	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	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	16,372	18,930	28.45%	15,404	20,538	12,974	12,460	20,266	20,266	1,336	7.06%	
Employee Benefits Totals	127,108	148,753	8.04%	87,641	109,952	110,473	94,936	**157,179**	**157,179**	8,426	5.66%	
Division 3 - Payroll Totals	**353,934**	**396,207**	**19.94%**	**275,070**	**359,857**	**278,839**	**262,884**	**422,092**	**422,092**	**25,885**	**6.53%**	
Services												
40-0200 Computer Programming	12,061	11,975	3.01%	11,608	11,608	8,933	10,303	14,500	14,500	2,525	21.09%	Drone software / Annual subscription increases
40-0300 Computer Services	2,034	825	3.13%	0	0	675	792	1,200	1,200	375	45.45%	Annual subscription increases
Services Totals	14,095	12,800	3.02%	11,608	11,608	9,608	11,095	**15,700**	**15,700**	2,900	22.66%	
Traveling Expenses												
41-0500 Automobile Mileage	1,998	400	166.67%	126	168	200	503	400	400	0	0.00%	Flat funded
41-1000 Meals	729	750	150.00%	229	305	390	302	850	850	100	13.33%	Increased volunteer team support for both teams
41-1500 Lodging	0	825	3.13%	805	1,073	505	272	900	900	75	9.09%	Increased per diem lodging rates
Traveling Expenses Totals	2,727	1,975	58.00%	1,160	1,546	1,095	1,077	**2,150**	**2,150**	175	8.86%	

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Parts & Maintenance												
42-0500 Gas / Light Maintenance	5,883	10,000	42.86%	11,246	14,995	4,800	6,488	15,000	15,000	5,000	50.00%	Increased community support/travel
42-0600 Tires	765	600	50.00%	0	0	440	433	500	500	-100	-16.67%	Slight reduction / adding capital account
Parts & Maintenance Totals	6,648	10,600	43.24%	11,246	14,995	5,240	6,922	**15,500**	**15,500**	4,900	46.23%	
Utilities												
43-1500 Telephone	3,453	3,000	-48.28%	3,165	4,220	3,080	3,447	7,500	7,500	4,500	150.00%	Loss of HSGP / state support
43-2000 Internet	1,227	1,030		586	781	1,015	1,004	1,100	1,100	70	6.80%	
Utilities Totals	4,680	4,030	-40.74%	3,751	5,001	3,486	3,848	**8,600**	**8,600**	4,570	113.40%	
Building / Repair & Maintenance												
46-6500 Office Equipment	682	825	3.13%	558	744	645	715	900	900	75	9.09%	
Repair & Maintenance Totals	682	825	3.13%	558	744	645	715	**900**	**900**	75	9.09%	
Office Services Expense												
48-0500 Advertising	0	565	2.73%	112	149	553	210	0	0	-565	-100.00%	Eliminated
48-2000 Dues & Fees (Not State)	678	750	50.00%	868	950	340	429	750	750	0	0.00%	Flat funded
48-3500 Postage	77	210	5.00%	75	100	202	141	210	210	0	0.00%	Flat funded
48-4000 Printing (Services)	516	500	233.33%	519	692	370	366	600	600	100	20.00%	Increased cost
Office Services Expense Totals	1,271	2,025	44.64%	1,574	1,891	1,465	1,146	**1,560**	**1,560**	(465)	-22.96%	
Registration & Training												
49-4000 Training Education	1,890	7,500	354.55%	4,374	5,832	2,010	1,567	8,500	8,500	1,000	13.33%	Continued community demand
Reg & Training Totals	1,890	7,500	354.55%	4,374	5,832	2,010	1,567	**8,500**	**8,500**	1,000	13.33%	
Division 4 - Serv & Utilities Totals	**53,053**	**39,755**	**-33.53%**	**34,271**	**65,018**	**38,192**	**44,357**	**52,910**	**52,910**	**13,155**	**33.09%**	
Food & Groceries												
51-0500 Food-Meetings	1,086	1,000	100.00%	1,000	1,000	600	593	1,000	1,000	0	0.00%	
Food -Meetings Totals	1,086	1,000	100.00%	1,000	1,000	600	593	**1,000**	**1,000**	0	0.00%	
Supplies												
53-2400 Equipment (Supplies)	4,233	5,000	233.33%	2,497	3,330	1,480	2,222	5,000	5,000	0	0.00%	Flat funded
53-3500 Office Supplies	3,377	2,500	0.00%	1,196	1,595	1,690	1,900	2,500	2,500	0	0.00%	Flat funded
53-7500 Radios-Base Supplies	1,330	2,000	0.00%	2,000	2,667	875	2,199	2,000	2,000	0	0.00%	Flat funded
Supplies Totals	8,939	9,500	58.33%	5,694	7,592	4,045	6,321	**9,500**	**9,500**	0	0.00%	

2025 - Expenditures Dept: 03 - EMA / Emergency Management Agency	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Uniforms & Clothing												
54-0500 Clothing Uniforms	675	1,000	11.11%	854	1,139	470	438	1,500	1,500	500	50.00%	Established two volunteer teams in 2024
Supplies Totals	675	1,000	11.11%	854	1,139	470	438	1,500	1,500	500	50.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	130	155	3.33%	169	225	161	163	200	200	45	29.03%	
Supplies Totals	130	155	3.33%	169	225	161	163	200	200	45	29.03%	
Division 5 - Supplies & Materials Totals	**10,831**	**11,655**	**54.37%**	**7,717**	**9,956**	**5,276**	**7,516**	**12,200**	**12,200**	**545**	**4.68%**	
Capital Equipment												
73-1000 Communications	1,000	5,000		0	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%	0	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%	0	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%**	**0**	**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%**	**317,058**	**452,381**	**328,217**	**320,666**	**542,702**	**542,702**	**77,535**	**16.67%**	
Difference from Prior Year	104,482	59,979			27,063			77,535	77,535			

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

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

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

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

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

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

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

Penobscot County Commissioners

Dept. 3 / EMA / CIP Plan

Updated as of: October 29th, 2024

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

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

2025 - Revenues Dept: 04 - RCC Dispatch (Regional Communications)	2023 Actuals	2024 Budget	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
06 Transcripts	332	450	455	607	430	420	**600**	**600**	150	33.33%	
07 Other PRCC	209,236	218,850	168,561	224,748	204,743	205,784	**225,793**	**225,793**	6,943	3.17%	Aroostook $209,030
Department Totals	**209,568**	**219,300**	**169,016**	**225,354**	**205,173**	**206,204**	**226,393**	**226,393**	**7,093**	**3.23%**	
Difference from Prior Year	6,205	16,500		15,787			**7,093**	**7,093**			

2025 - Expenditures Dept: 04 - RCC Dispatch (Regional Communications)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Head	86,437	87,275	10.29%	68,758	91,677	77,792	81,360	93,256	93,256	5,981	6.85%	COLA & Step
31-00XX CAD & Trg Coordinator								75,993	75,993	75,993	0.00%	Updated Personnel Request / Under QA Line in Prior Years
31-0009 QA (Quality Assurance)	94,687	128,759	15.84%	45,305	60,406	110,235	89,614	64,771	64,771	-63,988	-49.70%	COLA & Step / See above request
31-0010 Deputy to County Officer	74,788	81,979	14.20%	64,052	85,403	69,278	69,264	85,252	85,252	3,273	3.99%	COLA
31-0011 Assist to Dept. Head	59,207	58,578	9.60%	45,012	60,015	52,641	54,143	60,937	60,937	2,360	4.03%	COLA
31-0012 Dispatch Supervisors	180,383	327,651	22.99%	109,032	145,375	272,837	212,949	350,673	350,673	23,022	7.03%	Contractual
31-0017 Senior Operator / Dispatcher	140,078	276,621	28.41%	121,613	162,151	222,618	167,653	298,217	298,217	21,596	7.81%	Contractual
31-0020 Regular Employees	1,235,400	1,351,068	18.26%	958,256	1,277,675	1,163,318	1,105,137	1,397,545	1,397,545	46,477	3.44%	Contractual
33-0001 Overtime Payroll / FT & PT	319,252	200,000	14.29%	230,334	307,112	166,200	249,591	200,000	200,000	0	0.00%	
36-0001 Training	485	15,000	-40.00%	0	0	19,000	5,912	15,000	15,000	0	0.00%	
36-1000 Training Overtime	99	10,000	-33.33%	0	0	14,600	2,589	10,000	10,000	0	0.00%	
Payroll Services Totals	2,190,817	2,536,931	17.73%	1,642,361	2,189,815	2,168,519	2,038,213	2,651,644	2,651,644	114,713	4.52%	
Employee Benefits												
47-1900 Self Funded Risk Pool	30,097	35,000	0.00%	26,489	35,319	31,000	30,421	39,200	39,200	4,200	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	551,195	785,575	-13.06%	504,970	605,964	735,758	545,430	824,854	714,854	-70,721	-9.00%	Based on Actuals
47-2410 HRA - Hlth Reimburse	13,737	15,000	0.00%	9,039	12,052	13,400	12,128	15,000	15,000	0	0.00%	
47-2415 Hlth Insurance Stipend	11,622	15,000	400.00%	12,684	16,913	5,250	8,760	18,000	18,000	3,000	20.00%	
47-2420 Hlth Sav Account (HSA)								10,000	85,000	85,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	17,688	18,595	12.70%	12,355	16,473	16,278	17,964	18,595	18,595	0	0.00%	
47-3400 Def Compensation	23,846	38,008	16.68%	10,882	14,509	31,575	21,393	20,000	20,000	-18,008	-47.38%	Adjusted to Actuals
47-3500 ME PERS (Retire)	207,245	203,378	6.73%	134,440	179,254	180,704	156,848	200,000	200,000	-3,378	-1.66%	Adjusted to Actuals
47-3700 PD FAM MED LEAVE (PFML)								26,516	26,516	26,516	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	160,500	194,075	17.73%	131,285	175,047	167,208	151,024	202,851	202,851	8,776	4.52%	
Employee Benefits Totals	1,015,930	1,304,631	-4.15%	842,145	1,055,530	1,180,123	942,217	1,375,016	1,340,016	35,385	2.71%	
Division 3 - Payroll Totals	**3,206,747**	**3,841,562**	**9.26%**	**2,484,506**	**3,245,345**	**3,348,642**	**2,980,430**	**4,026,660**	**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 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Services												
40-0300 Computer Services	1,527	30,000	1100.00%	6,080	8,107	16,250	4,817	30,000	30,000	0	0.00%	AWS / Amazon Services
40-0400 Legal Assistance	855	3,500	-36.36%	2,132	2,842	4,900	2,791	4,000	4,000	500	14.29%	
40-0800 Consulting Fees	14,550	54,000	2060.00%	56,325	58,500	11,750	16,845	8,000	8,000	-46,000	-85.19%	Nat'l Q @ $48k / 24 State to pay per Lavoie
40-2500 Laboratory Tests	4,738	4,000	14.29%	1,914	2,552	2,800	2,332	4,000	4,000	0	0.00%	
Services Totals	21,670	91,500	553.57%	66,451	72,001	25,950	23,895	**46,000**	**46,000**	(45,500)	-49.73%	
Traveling Expenses												
41-0500 Automobile Mileage	12,935	8,000	33.33%	5,721	7,628	4,900	7,558	7,000	7,000	-1,000	-12.50%	
41-1000 Meals	1,213	1,500	0.00%	776	1,035	1,300	847	1,500	1,500	0	0.00%	
41-1500 Lodging	3,528	4,500	28.57%	2,937	3,916	3,700	3,216	4,500	4,500	0	0.00%	
41-2000 Other - Tolls	56	100	0.00%	0	0	86	285	100	100	0	0.00%	
Traveling Expenses Totals	17,732	14,100	27.03%	9,434	12,578	9,986	11,905	**13,100**	**13,100**	(1,000)	-7.09%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	20	4,000	0.00%	388	518	3,600	371	4,000	4,000	0	0.00%	
42-0600 Tires	0	500	0.00%	0	0	460	164	1,000	1,000	500	100.00%	
42-0800 Parts	0	2,500	0.00%	0	0	2,000	400	2,500	2,500	0	0.00%	
Parts & Maintenance Totals	20	7,000	0.00%	388	518	6,060	934	**7,500**	**7,500**	500	7.14%	
Utilities												
43-0500 Electricity	4,457	4,500	125.00%	4,131	5,508	2,200	3,937	9,000	9,000	4,500	100.00%	Increased usage / Various Tower Sites
43-1500 Telephone	23,886	15,000	0.00%	15,286	17,571	16,080	21,684	15,000	15,000	0	0.00%	
43-2000 Internet	1,404	2,500		834	1,113	2,350	2,104	2,500	2,500	0	0.00%	
Utilities Totals	29,746	22,000	12.82%	20,251	24,192	20,160	27,305	**26,500**	**26,500**	4,500	20.45%	
Rental												
44-0500 Rental of Land	2,400	95,500	6.11%	110,425	113,200	83,600	55,184	115,000	115,000	19,500	20.42%	Adjustments per Lease Agreements
Rental Totals	2,400	95,500	6.11%	110,425	113,200	83,600	55,184	**115,000**	**115,000**	19,500	20.42%	
Building / Repair & Maintenance												
46-1500 Electrical	0	250	0.00%	0	0	250	0	250	250	0	0.00%	
46-3000 Equipment / Furniture	3,930	4,000	0.00%	0	0	4,000	1,590	4,000	4,000	0	0.00%	
46-5500 Radios - Base	81,370	70,000	0.00%	71,344	85,000	66,560	81,902	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%	983	1,310	1,920	901	2,000	2,000	0	0.00%	
46-7600 Software Licensing	43,733	35,000	0.00%	43,300	57,733	33,188	41,252	35,000	35,000	0	0.00%	
Repair & Maintenance Totals	130,400	111,250	0.00%	115,627	144,043	105,918	125,644	**111,250**	**111,250**	0	0.00%	

2025 - Expenditures Dept: 04 - RCC Dispatch (Regional Communications)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Office Services Expense												
48-2000 Dues & Fees (Not State)	225	1,500	0.00%	245	327	1,850	590	1,500	1,500	0	0.00%	
48-3500 Postage	453	400	0.00%	1,268	1,690	420	611	400	400	0	0.00%	
Office Services Expense Totals	678	1,900	0.00%	1,513	2,017	2,270	1,201	**1,900**	**1,900**	0	0.00%	
Registration & Training												
49-3400 Registration & Enrollment	2,853	3,500	0.00%	270	360	3,500	1,335	3,500	3,500	0	0.00%	
49-4000 Training Education	57,024	10,000	53.85%	7,742	10,323	6,800	17,061	10,000	10,000	0	0.00%	
Reg & Training Totals	59,877	13,500	35.00%	8,012	10,683	10,300	18,396	**13,500**	**13,500**	0	0.00%	
Division 4 - Serv & Utilities Totals	**262,523**	**356,750**	**34.75%**	**332,101**	**379,232**	**264,244**	**264,463**	**334,750**	**334,750**	**(22,000)**	**-6.17%**	
Food & Groceries												
51-0500 Food-Meetings	3,343	1,500	0.00%	1,385	1,847	1,500	2,253	1,500	1,500	0	0.00%	
Food -Meetings Totals	3,343	1,500	0.00%	1,385	1,847	1,500	2,253	**1,500**	**1,500**	0	0.00%	
Supplies												
53-2400 Equipment (Supplies)	0	2,000	0.00%	0	0	2,000	0	2,000	2,000	0	0.00%	
53-3500 Office Supplies	19,341	18,000	50.00%	10,641	14,188	11,800	19,244	18,000	18,000	0	0.00%	*Based on Actuals*
53-6000 Public Safety	4,930	3,000	-40.00%	4,791	6,387	4,600	4,277	3,000	3,000	0	0.00%	
Supplies Totals	24,271	23,000	21.05%	15,432	20,576	18,400	23,521	**23,000**	**23,000**	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing Uniforms	4,628	6,000	9.09%	1,198	1,597	5,400	3,602	6,000	6,000	0	0.00%	
Supplies Totals	4,628	6,000	9.09%	1,198	1,597	5,400	3,602	**6,000**	**6,000**	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	666	100	0.00%	158	211	100	216	100	100	0	0.00%	
55-1000 Statute & Reference Mater	0	100	0.00%	0	0	100	0	100	100	0	0.00%	
Supplies Totals	666	200	0.00%	158	211	200	216	**200**	**200**	0	0.00%	
Division 5 - Supplies & Materials Totals	**32,907**	**30,700**	**17.18%**	**18,173**	**24,231**	**25,500**	**29,593**	**30,700**	**30,700**	**0**	**0.00%**	
Capital Equipment												
73-1000 Communications Equipment	51,560	45,000	-25.00%	27,065	45,000	83,000	66,983	45,000	45,000	0	0.00%	*G 996-17 / $125,436 / 24 Beg Bal*
73-2500 Furniture & Fixtures	6,984	7,000	0.00%	3,727	7,000	6,200	29,408	7,000	7,000	0	0.00%	*G 996-25 / $1,900 / 24 Beg Bal*
73-4500 Motor Vehicles	2,500	2,500	0.00%	0	2,500	2,500	1,250	2,500	2,500	0	0.00%	*G 996-35 / $0 / 24 Beg Bal*
73-5000 Office Equipment	579	4,000	0.00%	0	3,895	4,000	1,475	4,000	4,000	0	0.00%	
73-7500 Computer Equipment	129	1,500	0.00%	936	1,248	1,500	2,815	1,500	1,500	0	0.00%	*G 996-22 / $13,374 / 24 Beg Bal*
Division 7 - Bldg & Equip Totals	**61,752**	**60,000**	**-20.00%**	**31,728**	**59,643**	**96,700**	**101,681**	**60,000**	**60,000**	**0**	**0.00%**	***G 996-16 / $640,337 / Disp Reserve***
Department Totals	**3,563,929**	**4,289,012**	**10.49%**	**2,866,509**	**3,708,451**	**3,735,086**	**3,376,167**	**4,452,110**	**4,417,110**	**128,099**	**2.99%**	
Difference from Prior Year	325,907	407,186			144,522			**163,099**	**128,099**			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 05 - District Attorney	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
46 Deferred Disposition	*6,425*	6,000	4,310	*5,747*	*8,900*	*7,438*	**6,000**	**6,000**	*0*	*0.00%*	
07 Other DA (VOCA Grant $$)		55,000	27,919	*55,000*			**55,000**	**55,000**	*0*	*0.00%*	
Department Totals	***6,425***	**61,000**	***32,229***	***60,747***	***8,900***	***7,438***	**61,000**	**61,000**	***0***	***0.00%***	

2025 - Expenditures Dept: 05 - District Attorney	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0011 Assist to Dept. Head	69,175	69,829	10.71%	50,885	67,847	58,627	60,972	70,455	70,455	627	0.90%	COLA
31-0015 Investigator	84,182	79,584	11.96%	64,185	85,580	70,738	76,092	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%	126,423	168,564	195,302	145,926	337,787	302,406	33,530	12.47%	COLA & Step / DH Requests New Position / Commission reduced to half year FT addition
31-0020 Regular Employees	355,803	400,677	12.48%	327,577	436,770	322,517	332,040	466,782	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%	28,457	37,943	28,735	28,450	25,449	25,449	1,286	5.32%	
34-0002 PT Legal Internship	4,260	6,500	0.17%	6,000	6,500	5,858	5,927	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%	603,528	803,204	676,029	643,718	**995,554**	**935,525**	**85,897**	**10.11%**	
Employee Benefits												
47-1900 Self Funded Risk Pool	10,623	12,500	35.87%	9,513	12,684	9,920	10,758	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%	283,839	340,607	254,236	262,747	380,581	380,581	73,831	24.07%	Census Change
47-2410 HRA - Hlth Reimburse	7,249	7,500	50.00%	4,591	6,121	5,100	4,988	6,500	6,500	-1,000	-13.33%	
47-2420 Hlth Sav Account (HSA)								20,000	20,000	20,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	3,569	4,450	-90.06%	2,208	2,944	17,562	9,269	4,450	4,450	0	0.00%	No Increase / Based on Actuals
47-3400 Def Compensation	8,500	7,153	-54.91%	8,145	10,860	11,892	10,183	11,222	11,222	4,069	56.88%	Census Change
47-3500 ME PERS (Retire)	63,625	69,521	46.59%	42,986	57,315	44,314	43,349	71,964	65,901	-3,621	-5.21%	Census Change
47-3700 PD FAM MED LEAVE (PFML)								9,896	9,295	9,295	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	55,363	64,499	14.10%	49,824	66,431	50,984	48,529	75,701	71,109	6,609	10.25%	
Employee Benefits Totals	434,869	472,374	-1.26%	401,106	496,963	394,008	389,824	**591,313**	**580,057**	107,684	22.80%	
Division 3 - Payroll Totals	**1,163,687**	**1,322,002**	**8.38%**	**1,004,634**	**1,300,167**	**1,070,038**	**1,033,542**	**1,586,866**	**1,515,582**	**193,580**	**14.64%**	
Services												
40-0300 Computer Services	43,785	76,600	39.27%	26,005	34,673	59,320	39,967	76,600	76,600	0	0.00%	MEDATS / Updated System
40-0400 Legal Assistance	0	3,000	0.00%	0	0	2,000	855	3,000	3,000	0	0.00%	
40-0650 Insurance (Non Risk Pool)				0	0			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%	2,204	2,939	1,900	1,652	1,500	1,500	0	0.00%	
Services Totals	46,470	81,100	36.30%	28,209	37,612	62,820	42,474	**83,100**	**83,100**	2,000	2.47%	

2025 - Expenditures Dept: 05 - District Attorney	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Traveling Expenses												
41-0500 Automobile Mileage	6,990	10,000	-33.33%	4,084	5,445	11,000	4,837	10,000	10,000	0	0.00%	
41-1000 Meals	476	2,000	0.00%	52	70	1,250	392	2,000	2,000	0	0.00%	
41-1500 Lodging	5,076	10,000	0.00%	0	0	6,300	1,507	10,000	10,000	0	0.00%	
41-2000 Other - Tolls	0	25	0.00%	0	0	25	4	25	25	0	0.00%	
41-2100 Parking Permits & Fees	2,935	4,000	0.00%	2,039	2,719	4,000	2,938	4,000	4,000	0	0.00%	
Traveling Expenses Totals	15,477	26,025	-16.12%	6,175	8,234	22,575	9,678	**26,025**	**26,025**	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	1,895	2,000	0.00%	1,190	1,587	2,000	1,617	2,000	2,000	0	0.00%	
42-0600 Tires	150	600	0.00%	0	0	600	323	600	600	0	0.00%	
42-0800 Parts	816	2,000	0.00%	325	434	2,000	1,108	2,000	2,000	0	0.00%	
Parts & Maintenance Totals	2,860	4,600	0.00%	1,515	2,020	4,600	3,048	**4,600**	**4,600**	0	0.00%	
Utilities												
43-1500 Telephone	7,516	7,500	10.29%	5,530	7,373	6,940	5,967	7,500	7,500	0	0.00%	
Utilities Totals	7,516	7,500	10.29%	5,530	7,373	6,940	5,967	**7,500**	**7,500**	0	0.00%	
Rental												
44-1000 Rental of Bldgs & Offices	9,450	11,000	-0.90%	7,088	9,450	11,960	9,450	11,000	11,000	0	0.00%	
Rental Totals	9,450	11,000	-0.90%	7,088	9,450	11,960	9,450	**11,000**	**11,000**	0	0.00%	
Building / Repair & Maintenance												
46-600 Rubbish Removal	760	1,000	0.00%	660	1,000	1,000	725	1,000	1,000	0	0.00%	
46-6500 Office Equipment	1,314	2,000	0.00%	1,900	2,000	2,000	1,446	2,000	2,000	0	0.00%	
Repair & Maintenance Totals	2,074	3,000	0.00%	2,560	3,000	3,000	2,171	**3,000**	**3,000**	0	0.00%	
Office Services Expense												
48-2000 Dues & Fees (Not State)	0	5,000	-16.67%	0	0	6,000	1,686	5,000	5,000	0	0.00%	
48-3500 Postage	4,452	5,500	0.00%	4,955	6,607	6,180	4,761	5,500	5,500	0	0.00%	
48-4000 Printing Services	1,210	750	0.00%	252	336	1,050	544	750	750	0	0.00%	
Office Services Expense Totals	5,662	11,250	-8.16%	5,207	6,943	13,230	6,990	**11,250**	**11,250**	0	0.00%	

2025 - Expenditures Dept: 05 - District Attorney	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Registration & Training												
49-0500 Criminal Investigation	3,753	4,000	14.29%	3,143	4,190	3,600	3,212	4,250	4,250	250	6.25%	
49-2500 Witness Fees & Expenses	0	1,000	-50.00%	0	0	2,400	0	1,000	1,000	0	0.00%	
49-3400 Registrations & Enrollments	7,751	13,000	0.00%	7,575	10,100	11,700	6,878	13,000	13,000	0	0.00%	
Reg & Training Totals	11,504	18,000	-2.70%	10,718	14,290	17,700	10,091	18,250	18,250	250	1.39%	
Division 4 - Serv & Utilities Totals	**101,013**	**162,475**	**10.70%**	**67,002**	**88,923**	**142,825**	**89,868**	**164,725**	**164,725**	**2,250**	**1.38%**	
Supplies												
53-3500 Office Supplies	11,446	15,000	0.00%	7,834	10,445	13,500	11,331	15,000	15,000	0	0.00%	
Supplies Totals	11,446	15,000	0.00%	7,834	10,445	13,500	11,331	15,000	15,000	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	263	750	0.00%	0	0	1,050	495	750	750	0	0.00%	
55-1000 Statute & Reference Mater	8,600	8,500	0.00%	6,348	8,464	8,500	7,723	8,500	8,500	0	0.00%	
Supplies Totals	8,863	9,250	0.00%	6,348	8,464	9,550	8,218	9,250	9,250	0	0.00%	
Division 5 - Supplies & Materials Totals	**20,309**	**24,250**	**0.00%**	**14,182**	**18,909**	**23,050**	**19,549**	**24,250**	**24,250**	**0**	**0.00%**	
Capital Equipment												
73-2500 Furniture & Fixtures	200	2,000	0.00%	16	2,000	2,000	2,021	2,000	2,000	0	0.00%	
73-4500 Motor Vehicles	0	5,000	0.00%	0	5,000	5,000	2,000	5,000	5,000	0	0.00%	G 3-996-02 / $35,824 / 24 Beg Balance
73-5000 Office Equipment	0	4,500	0.00%	0	4,500	4,500	1,145	4,500	4,500	0	0.00%	G 3-996-34 / $9,975 / 24 Beg Balance
73-7500 Computer Equipment	5,000	7,500	0.00%	1,543	7,500	6,000	6,325	7,500	7,500	0	0.00%	G 3-996-30 / $24,795 / 24 Beg Balance
Division 7 - Bldg & Equip Totals	**5,200**	**19,000**	**0.00%**	**1,559**	**19,000**	**17,500**	**11,491**	**19,000**	**19,000**	**0**	**0.00%**	
Department Totals	**1,290,209**	**1,527,727**	**8.36%**	**1,087,377**	**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			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 06 - County Commissioners	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
02 Admin Fees / 5% UT Budget	*97,617*	109,000	*54,543*	*109,000*	*95,991*	*96,216*	**119,000**	**119,000**	*10,000*	*9.17%*	*Per fy25 / UT Budget / Admin 5%*
07 Other Admin Fees / UT Budget	*747,275*	27,500	*12,332*	*16,443*	*28,000*	*172,481*	**27,500**	**27,500**	*0*	*0.00%*	
Department Totals	***844,892***	**136,500**	***66,875***	***125,443***	***123,991***	***268,698***	**146,500**	**146,500**	***10,000***	***7.33%***	

2025 - Expenditures Dept: 06 - County Commissioners	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0004 County Administrator	113,383	117,026	18.75%	87,690	116,919	96,323	100,552	121,118	121,118	4,092	3.50%	COLA
31-0005 County Officers	50,916	51,247	3.96%	38,405	51,207	48,217	48,354	53,342	53,342	2,094	4.09%	COLA
31-0011 Assist to Dept. Head	54,118	55,942	11.91%	41,704	55,605	44,028	46,391	38,092	38,092	-17,850	-31.91%	Change in Position / Reduce to Part Time
Payroll Services Totals	218,417	224,215	13.34%	167,798	223,731	188,568	195,297	212,552	212,552	(11,663)	-5.20%	
Employee Benefits												
47-1900 Self Funded Risk Pool	2,539	3,000	0.00%	2,235	2,979	3,000	2,740	3,360	3,360	360	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	85,475	100,917	4.74%	102,520	123,024	83,999	88,793	72,448	72,448	-28,469	-28.21%	Census Change
47-2410 HRA - Hlth Reimburse	1,912	4,000	33.33%	2,205	2,940	3,200	2,406	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	0	0.00%	
47-2420 Hlth Sav Account (HSA)								10,000	10,000	10,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	1,645	2,500	-74.18%	1,054	1,406	4,831	3,122	1,750	1,750	-750	-30.00%	Adjust to Actuals
47-3400 Def Compensation	16,358	21,005	193.37%	11,537	15,383	9,935	11,029	15,500	15,500	-5,505	-26.21%	Census Change
47-3500 ME PERS (Retire)	1,888	1,815	-84.49%	1,199	1,599	7,928	4,094	1,856	1,856	41	2.27%	
47-3700 PD FAM MED LEAVE (PFML)								2,126	2,126	2,126	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	16,551	17,152	13.34%	12,954	17,272	14,755	13,928	16,260	16,260	-892	-5.20%	
Employee Benefits Totals	129,118	153,389	5.05%	133,705	164,604	128,848	127,662	126,299	126,299	(27,090)	-17.66%	
Division 3 - Payroll Totals	**347,535**	**377,605**	**9.82%**	**301,503**	**388,335**	**317,417**	**322,959**	**338,851**	**338,851**	**(38,753)**	**-10.26%**	
Services												
40-0200 Computer Programming	2,111	1,000	0.00%	2,408	3,211	1,400	1,714	1,000	1,000	0	0.00%	
40-0400 Legal Assistance	5,387	5,000	0.00%	3,695	4,926	8,500	10,534	5,000	5,000	0	0.00%	
40-1600 - Aerial Photography	0	0	0.00%	0	0			0	0	0	0.00%	
Services Totals	7,498	6,000	0.00%	6,103	8,137	17,100	18,120	6,000	6,000	0	0.00%	
Traveling Expenses												
41-0500 Automobile Mileage	8,010	7,500	200.00%	3,200	4,266	3,500	2,626	7,500	7,500	0	0.00%	
41-1000 Meals	2,308	1,000	0.00%	901	1,202	1,000	802	1,000	1,000	0	0.00%	
41-1500 Lodging	3,427	2,500	0.00%	1,927	2,570	2,500	1,588	2,500	2,500	0	0.00%	
41-2000 Other - Tolls	230	100	0.00%	110	147	190	214	100	100	0	0.00%	
41-2700 Airfare / Conference (NACO)	1,872	2,500	150.00%	1,751	2,334	1,750	2,103	2,500	2,500	0	0.00%	NACO Conference / Training
Traveling Expenses Totals	15,847	13,600	91.55%	7,889	10,519	7,890	6,071	13,600	13,600	0	0.00%	
Utilities												
43-1500 Telephone	821	1,000	0.00%	516	688	1,180	854	1,000	1,000	0	0.00%	
Utilities Totals	821	1,000	0.00%	516	688	1,180	854	1,000	1,000	0	0.00%	

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 06 - County Commissioners	*Actuals*	Budget	*% Inc / (Dec)*	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
Building / Repair & Maintenance												
46-6500 Office Equipment	*2,126*	500	*0.00%*	*1,824*	*2,432*	*690*	*1,912*	**500**	**500**	*0*	*0.00%*	
Repair & Maintenance Totals	*2,126*	500	*0.00%*	1,824	2,432	*690*	*1,912*	**500**	**500**	*0*	*0.00%*	
Office Services Expense												
48-0500 Advertising	*2,685*	2,000	*100.00%*	*0*	*0*	*1,500*	*1,376*	**2,000**	**2,000**	*0*	*0.00%*	
48-2000 Dues & Fees (Not State)	*15,477*	15,000	*3.45%*	*16,005*	*16,000*	*14,400*	*15,493*	**15,000**	**15,000**	*0*	*0.00%*	
48-3500 Postage	*600*	500	*0.00%*	*267*	*356*	*560*	*376*	**500**	**500**	*0*	*0.00%*	
48-4000 Printing Services	*0*	200	*0.00%*	*0*	*0*	*410*	*154*	**200**	**200**	*0*	*0.00%*	
Office Services Expense Totals	*18,761*	17,700	*9.26%*	*16,272*	*16,356*	*16,870*	*17,399*	***17,700***	***17,700***	*0*	*0.00%*	
Registration & Training												
49-3400 Registration & Enrollment	*1,867*	2,000	*0.00%*	*1,635*	*2,200*	*2,100*	*1,513*	**2,000**	**2,000**	*0*	*0.00%*	
49-4000 Training Education	*0*	3,200	*0.00%*	*0*	*0*	*1,580*	*10*	**3,200**	**3,200**	*0*	*0.00%*	
Reg & Training Totals	*1,867*	5,200	*0.00%*	*1,635*	*2,200*	*3,680*	*1,523*	***5,200***	***5,200***	*0*	*0.00%*	
Division 4 - Serv & Utilities Totals	***46,921***	***44,000***	***22.22%***	***34,239***	***40,331***	***47,410***	***45,880***	***44,000***	***44,000***	***0***	***0.00%***	
Food & Groceries												
51-0500 Food / Meetings	*2,650*	1,200	*0.00%*	*1,258*	*1,677*	*1,200*	*1,479*	**1,200**	**1,200**	*0*	*0.00%*	
Food & Groceries Totals	*2,650*	1,200	*0.00%*	*1,258*	*1,677*	*1,200*	*1,479*	***1,200***	***1,200***	*0*	*0.00%*	
Supplies												
53-3500 Office Supplies	*3,920*	3,500	*0.00%*	*2,027*	*2,703*	*3,400*	*3,199*	**3,500**	**3,500**	*0*	*0.00%*	
Supplies Totals	*3,920*	3,500	*0.00%*	*2,027*	*2,703*	*3,400*	*3,199*	***3,500***	***3,500***	*0*	*0.00%*	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	*538*	500	*0.00%*	*0*	*0*	*1,300*	*316*	**500**	**500**	*0*	*0.00%*	
Supplies Totals	*538*	500	*0.00%*	*0*	*0*	*1,300*	*316*	***500***	***500***	*0*	*0.00%*	
Division 5 - Supplies & Materials Totals	***7,107***	***5,200***	***0.00%***	***3,285***	***4,379***	***5,900***	***4,994***	***5,200***	***5,200***	***0***	***0.00%***	
Capital Equipment												
73-2500 Furniture & Fixtures	*1,127*	1,500	*0.00%*	*199*	*1,500*	*1,500*	*1,444*	**1,500**	**1,500**	*0*	*0.00%*	*G 3-996-08 / $8,679 / 24 Beg Balance*
73-5000 Office Equipment	*0*	700	*0.00%*	*0*	*700*	*700*	*140*	**700**	**700**	*0*	*0.00%*	*G 3-996-08 / $8,679 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	***1,127***	***2,200***	***0.00%***	***199***	***2,200***	***2,200***	***1,584***	***2,200***	***2,200***	***0***	***0.00%***	
Department Totals	***402,689***	**429,005**	***10.78%***	***339,225***	***435,246***	***372,927***	***375,416***	**390,251**	**390,251**	***(38,753)***	***-9.03%***	
Difference from Prior Year	*38,837*	*41,750*			*32,557*			***(38,753)***	***(38,753)***			

2025 - Expenditures Dept: 07 - Treasurer / Finance	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	12,444	13,762	3.00%	9,843	13,124	13,034	12,221	14,037	14,037	275	2.00%	COLA
31-0006 Department Head	73,927	82,215		61,523	82,030	71,821	67,182	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	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	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	0	0.00%	Change in Census
Payroll Services Totals	232,436	243,171	4.51%	173,752	231,670	194,528	198,657	**255,083**	**255,083**	**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	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	0	0.00%	Census Change
47-2410 HRA - Hlth Reimburse	1,107	2,000	0.00%	1,100	1,467	1,400	1,488	0	0	-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	-50.00%	
47-2420 Hlth Sav Account (HSA)								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	-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	-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	3,759	34.59%	
47-3700 PD FAM MED LEAVE (PFML)								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	933	5.03%	
Employee Benefits Totals	90,188	123,450	-11.05%	90,851	114,231	97,825	83,890	**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**	**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	0	0.00%	
40-0350 Payroll Services		23,700		16,310	21,747			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	0	0.00%	
40-0500 Accounting & Auditing	23,000	15,000	25.00%	0	0	10,500	8,000	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**	8,600	20.05%	
Traveling Expenses												
41-0500 Automobile Mileage	399	400	14.29%	0	0	330	80	400	400	0	0.00%	
41-1000 Meals	99	550	0.00%	77	103	520	95	550	550	0	0.00%	
41-1500 Lodging	258	850	0.00%	0	0	820	52	850	850	0	0.00%	
Traveling Expenses Totals	756	1,800	2.86%	77	103	1,670	226	**1,800**	**1,800**	0	0.00%	

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

2025 - Expenditures Dept: 08 - County Buildings	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Head	73,512	77,458	21.11%	58,060	77,413	66,459	70,040	80,558	80,558	3,100	4.00%	COLA
31-0040 Custodians	200,815	234,721	29.04%	181,181	241,574	180,362	186,125	239,315	239,315	4,595	1.96%	Contractual / Census Change
31-0041 Maintenance Technician	78,881	98,355	84.69%	50,912	67,883	67,701	64,711	98,480	98,480	125	0.13%	COLA & Step / Census Change
Payroll Services Totals	353,208	410,534	37.25%	290,153	386,870	314,522	320,876	418,353	418,353	7,819	1.90%	
Employee Benefits												
47-1900 Self Funded Risk Pool	4,179	3,700	-24.49%	3,678	4,903	3,780	4,330	5,600	5,600	1,900	51.35%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	94,684	114,050	8.06%	117,346	140,815	98,038	90,260	148,208	148,208	34,158	29.95%	Census Change
47-2410 HRA - Hlth Reimburse	2,611	2,500	25.00%	2,064	2,752	1,960	2,019	3,000	3,000	500	20.00%	
47-2415 Hlth Insurance Stipend	3,000	3,000		3,250	4,333	3,000	2,444	3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)								8,000	8,000	8,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	500	0.00%	0	0	500	0	500	500	0	0.00%	
47-3300 Workers Comp	23,636	23,659	23.85%	17,325	23,100	20,917	20,907	26,025	26,025	2,366	10.00%	Improving WC Rates
47-3400 Def Compensation	3,068	6,835	-34.17%	5,324	7,099	10,989	5,544	7,390	7,390	555	8.11%	
47-3500 ME PERS (Retire)	22,298	27,420	140.48%	13,265	17,687	13,582	15,818	20,000	20,000	-7,420	-27.06%	Based on Actuals
47-3700 PD FAM MED LEAVE (PFML)								4,184	4,184	4,184	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	26,363	31,406	34.19%	24,048	32,065	24,696	24,403	32,004	32,004	598	1.90%	
Employee Benefits Totals	179,838	213,070	18.21%	186,300	232,754	175,661	164,748	257,910	257,910	44,840	21.04%	
Division 3 - Payroll Totals	**533,047**	**623,604**	**30.10%**	**476,453**	**619,624**	**490,183**	**485,624**	**676,263**	**676,263**	**52,659**	**8.44%**	
Services												
40-0800 Consulting Fees		1,000		368	490			1,000	1,000	0	0.00%	Engineering / Legal Assistance / RFPs
40-3500 Cleaning & Sanitizing	1,878	1,000		875	1,167	1,100	1,361	1,200	1,200	200	20.00%	Pest Management / Contract Increase
Services Totals	1,878	2,000	#DIV/0!	1,243	1,657	1,600	1,459	2,200	2,200	200	10.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	868	1,000	185.71%	400	534	480	376	1,000	1,000	0	0.00%	
42-0600 Tires	0	500	0.00%	0	0	500	99	0	0	-500	-100.00%	Consolidate w/ Parts
42-0800 Parts	524	1,500	0.00%	1,323	1,763	1,500	1,315	1,750	1,750	250	16.67%	
Traveling Expenses Totals	1,392	3,000	27.66%	1,723	2,297	2,480	1,790	2,750	2,750	(250)	-8.33%	

2025 - Expenditures Dept: 08 - County Buildings	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Utilities												
43-0500 Electricity	337,481	325,000	62.50%	225,206	300,275	245,240	253,839	325,000	325,000	0	0.00%	Anticipated Rate Increases
43-1000 Sewer Fees	65,186	60,000	0.00%	45,173	60,231	60,000	62,718	60,000	60,000	0	0.00%	
43-1100 Water	28,707	25,000	13.64%	20,679	27,572	22,000	25,801	25,000	25,000	0	0.00%	
43-1500 Telephone	2,282	3,000	0.00%	1,517	2,022	3,000	2,216	3,000	3,000	0	0.00%	
Utilities Totals	433,655	413,000	44.91%	292,575	390,100	330,240	344,574	**413,000**	**413,000**	0	0.00%	
Building / Repair & Maintenance												
46-0500 Parking Lot & Grounds	80,007	65,000	30.00%	37,861	50,481	51,300	55,220	65,000	65,000	0	0.00%	
46-1000 Buildings & Structures	33,633	15,000	50.00%	24,523	32,697	10,500	21,048	20,000	20,000	5,000	33.33%	
46-1500 Electrical	24,283	5,000	0.00%	23,512	31,349	4,600	13,791	10,000	10,000	5,000	100.00%	
46-2000 Elevator	5,169	6,000	9.09%	4,477	5,969	5,700	5,312	6,000	6,000	0	0.00%	
46-3400 Generators	0	1,200	0.00%	240	320	1,200	638	1,200	1,200	0	0.00%	
46-3500 Heating	36,696	32,500	32.65%	51,894	69,192	27,200	40,627	32,500	32,500	0	0.00%	
46-4500 Plumbing	7,743	2,500	0.00%	2,355	3,140	2,250	4,043	4,000	4,000	1,500	60.00%	
46-6000 Rubbish Removal	26,991	25,000	47.06%	16,781	22,375	16,600	20,652	25,000	25,000	0	0.00%	
Repair & Maintenance Totals	214,521	152,200	31.55%	161,642	215,523	119,350	161,329	163,700	163,700	11,500	7.56%	
Office Services Expense												
48-0500 Advertising	0	500	0.00%	0	0	480	500	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)	110	100	0.00%	45	60	100	97	100	100	0	0.00%	
Office Services Expense Totals	110	600	0.00%	45	60	580	597	**600**	**600**	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	385	500	11.11%	360	480	470	270	500	500	0	0.00%	
Reg & Training Totals	385	500	2.65%	360	480	470	270	**500**	**500**	0	0.00%	
Division 4 - Serv & Utilities Totals	**651,942**	**571,300**	**41.38%**	**457,587**	**610,116**	**453,760**	**510,019**	**582,750**	**582,750**	**11,450**	**2.00%**	

2025 - Expenditures Dept: 08 - County Buildings	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Heating Fuel												
52-0500 Fuel Oil (Heating)	104,621	160,000	23.08%	53,739	71,652	144,000	107,181	150,000	150,000	-10,000	-6.25%	
Heating Fuel Totals	104,621	160,000	23.08%	53,739	71,652	144,000	107,181	**150,000**	**150,000**	(10,000)	-6.25%	
Supplies												
53-1500 Cleaning & Disinfecting	4,472	15,000	400.00%	11,733	15,645	5,400	6,444	20,000	20,000	5,000	33.33%	
53-2500 Maintenance	30,104	10,000	-16.67%	12,306	16,408	12,200	18,099	10,000	10,000	0	0.00%	
53-3500 Office	1,239	1,500	100.00%	984	1,313	1,150	2,305	1,500	1,500	0	0.00%	
Supplies Totals	35,814	26,500	68.25%	25,024	33,365	18,750	26,848	31,500	31,500	5,000	18.87%	
Uniforms & Clothing												
54-0500 Clothing - Uniforms	2,045	1,750	250.00%	1,382	1,843	1,450	1,401	1,750	1,750	0	0.00%	
Uniforms & Clothing Totals	2,045	1,750	250.00%	1,382	1,843	1,450	1,401	1,750	1,750	0	0.00%	
Reading & Reference												
55-0500 Periodicals & Subscriptions	588	338	-32.40%	0	0	468	324	500	500	162	47.93%	
Periodicals & Subscriptions Totals	588	338	-32.40%	0	0	468	324	500	500	162	47.93%	
Division 5 - Supplies & Materials Totals	**143,067**	**188,588**	**28.51%**	**80,145**	**106,860**	**164,668**	**135,754**	**183,750**	**183,750**	**(4,838)**	**-2.57%**	
Capital Equipment												
73-7500 Maintenance Equipment		3,500		1,976	3,500	3,500	3,500	3,500	3,500	0		*Established in 2024 budget*
Division 7 - Bldg & Equip Totals		**3,500**		**1,976**	**3,500**			**3,500**	**3,500**	**0**		
Department Totals	**1,328,056**	**1,386,992**	**14.65%**	**1,016,161**	**1,340,101**	**1,109,311**	**1,132,097**	**1,446,263**	**1,446,263**	**59,271**	**4.27%**	
Difference from Prior Year	149,386	177,212			12,044			**59,271**	**59,271**			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 10 - Deeds, Registry of	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
22 Fees - Registry of Deeds	1,161,253	1,100,000	766,297	1,149,445	1,099,000	1,391,943	1,100,000	1,100,000	0	0.00%	
Department Totals	**1,161,253**	**1,100,000**	**766,297**	**1,149,445**	**1,099,000**	**1,391,943**	**1,100,000**	**1,100,000**	**0**	**0.00%**	

2025 - Expenditures Dept: 10 - Deeds, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	61,270	64,153	20.22%	48,069	64,092	54,033	55,749	66,713	66,713	2,560	3.99%	COLA
31-0010 Deputy to County Officer	52,009	55,867	11.70%	41,587	55,450	48,144	48,792	58,926	58,926	3,059	5.48%	COLA & Step
31-0020 Regular Employees	84,792	88,101	4.97%	65,999	87,998	100,945	88,151	90,744	90,744	2,643	3.00%	Contractual
34-0001 Regular PT Payroll	437	19,521	-3.74%	0	0	7,960	87	20,103	20,103	582	2.98%	20 hours / week
Payroll Services Totals	198,508	227,642	9.66%	155,655	207,540	211,082	192,779	**236,486**	**236,486**	**8,844**	**3.88%**	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,023	3,450	11.29%	2,661	3,548	3,090	3,123	3,864	3,864	414	12.00%	Based on Projections from Risk Pool
47-2400 Insurance - Employee	74,100	93,635	12.00%	78,073	93,688	84,564	74,151	98,317	98,317	4,682	5.00%	
47-2410 HRA - Hlth Reimburse	1,719	2,500	25.00%	1,693	2,257	2,100	1,746	2,500	2,500	0	0.00%	
47-2420 Hlth Sav Account (HSA)								6,000	6,000	6,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	1,635	1,850	-59.53%	1,071	1,427	2,784	2,130	1,850	1,850	0	0.00%	Improving WC Rates
47-3400 Def Compensation	11,069	12,305	1.75%	8,830	11,773	8,287	9,362	12,826	12,826	520	4.23%	
47-3500 ME PERS (Retire)	3,904	4,537	6.13%	2,995	3,994	4,147	4,707	4,583	4,583	45	1.00%	
47-3700 PD FAM MED LEAVE (PFML)								2,365	2,365	2,365	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	14,416	17,415	9.66%	12,626	16,835	16,435	13,957	18,091	18,091	677	3.88%	
Employee Benefits Totals	109,867	135,692	8.10%	107,948	133,521	121,408	109,174	**150,395**	**150,395**	14,703	10.84%	
Division 3 - Payroll Totals	**308,375**	**363,334**	**9.07%**	**263,603**	**341,061**	**332,489**	**301,954**	**386,881**	**386,881**	**23,547**	**6.48%**	
Services												
40-0300 Computer Services	17,605	20,000	0.00%	15,203	20,271	32,000	19,703	25,000	25,000	5,000	25.00%	New Contract / Increased Rates
40-0400 Legal Assistance	0	1,000	0.00%	0	0	750	171	1,000	1,000	0	0.00%	
Services Totals	17,605	21,000	0.00%	15,203	20,271	32,600	19,839	**26,000**	**26,000**	5,000	23.81%	
Traveling Expenses												
41-0500 Automobile Mileage	347	1,000	0.00%	181	241	1,000	204	1,000	1,000	0	0.00%	
41-1000 Meals	185	500	0.00%	189	252	500	95	500	500	0	0.00%	
41-1500 Lodging	364	1,600	0.00%	478	637	1,600	200	1,600	1,600	0	0.00%	
41-2700 Airline, Bus, Etc	4	1,000	0.00%	0	0	1,000	1	1,000	1,000	0	0.00%	
Traveling Expenses Totals	900	4,100	0.00%	848	1,130	4,100	501	**4,100**	**4,100**	0	0.00%	
Utilities												
43-1500 Telephone	1,114	1,500	0.00%	759	1,012	1,500	989	1,500	1,500	0	0.00%	
43-2000 Internet	1,442	2,000	0.00%	1,080	1,440	2,000	1,329	2,000	2,000	0	0.00%	
Utilities Totals	2,556	3,500	0.00%	1,839	2,452	3,500	2,318	**3,500**	**3,500**	0	0.00%	

2025 - Expenditures Dept: 10 - Deeds, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Rental												
44-1100 Rental of Storage Space	1,334	1,000	0.00%	1,777	2,369	1,000	933	1,000	1,000	0	0.00%	
Rental Totals	1,334	1,000	0.00%	1,777	2,369	1,000	933	**1,000**	**1,000**	0	0.00%	
Building / Repair & Maintenance												
46-6500 Office Equipment	2,413	2,500	0.00%	1,922	2,562	2,500	2,350	3,000	3,000	500	20.00%	
Repair & Maintenance Totals	2,413	2,500	0.00%	1,922	2,562	2,500	2,350	**3,000**	**3,000**	500	20.00%	
Office Services Expense												
48-0500 Advertising	0	250	0.00%	0	0	250	0	250	250	0	0.00%	
48-2000 Dues & Fees (Not State)	380	500	0.00%	430	573	500	419	500	500	0	0.00%	
48-2500 Microfilming	5,922	5,500	0.00%	0	0	5,500	3,908	5,500	5,500	0	0.00%	
48-3500 Postage	4,374	5,000	0.00%	3,017	4,023	5,000	4,423	5,500	5,500	500	10.00%	
48-4000 Printing Services	328	1,000	0.00%	0	0	1,000	140	1,000	1,000	0	0.00%	
Office Services Expense Totals	11,003	12,250	0.00%	3,447	4,596	12,250	8,890	**12,750**	**12,750**	500	4.08%	
Registration & Training												
49-3400 Registration & Enrollment	75	600	0.00%	75	100	600	36	600	600	0	0.00%	
Reg & Training Totals	75	600	0.00%	75	100	600	36	**600**	**600**	0	0.00%	
Division 4 - Serv & Utilities Totals	**35,886**	**44,950**	**0.00%**	**25,110**	**33,480**	**56,550**	**34,868**	**50,950**	**50,950**	**6,000**	**13.35%**	
Supplies												
53-2400 Equipment	0	1,000	0.00%	0	0	1,400	116	1,000	1,000	0	0.00%	
53-3000 Medical - Med Lab	0	25	0.00%	0	0	25	7	25	25	0	0.00%	
53-3500 Office Supplies	2,195	5,500	0.00%	1,422	1,896	5,500	2,785	5,500	5,500	0	0.00%	
53-4500 Printing & Reproduction	0	4,000	0.00%	171	227	4,000	530	2,000	2,000	-2,000	-50.00%	*Based on Actuals*
Supplies Totals	2,195	10,525	0.00%	1,592	2,123	10,925	3,439	**8,525**	**8,525**	(2,000)	-19.00%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	72	250	0.00%	0	0	250	14	250	250	0	0.00%	
Supplies Totals	72	250	0.00%	0	0	250	14	**250**	**250**	**0**	0.00%	
Division 5 - Supplies & Materials Totals	**2,267**	**10,775**	**0.00%**	**1,592**	**2,123**	**11,175**	**3,453**	**8,775**	**8,775**	**(2,000)**	**-18.56%**	
Capital Equipment												
73-2500 Furniture & Fixtures	136	2,000	0.00%	0	0	2,000	242	2,000	2,000	0	0.00%	
73-7500 Computer Equipment	20,000	20,000	0.00%	0	0	16,000	5,999	5,000	5,000	-15,000	-75.00%	*G 3-996-12 / $61,469 / 24 Beg Balance*
Division 7 - Bldg & Equip Totals	**20,136**	**22,000**	**0.00%**	**0**	**0**	**18,000**	**6,242**	**7,000**	**7,000**	**(15,000)**	**-68.18%**	
Department Totals	**366,664**	**441,059**	**7.36%**	**290,305**	**376,664**	**418,214**	**346,516**	**453,606**	**453,606**	**12,547**	**2.84%**	
Difference from Prior Year	10,567	30,220			10,000			**12,547**	**12,547**			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 11 - Probate, Registry of	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
24 Fees - Registry of Probate	*317,015*	275,000	*192,626*	*256,834*	*223,000*	*279,601*	**275,000**	**275,000**	*0*	*0.00%*	
07 Other - (Surcharge Transfer)		11,520	*5,760*	*11,520*			**12,600**	**12,600**	*1,080*		Covers half of PT person
Department Totals	***317,015***	**286,520**	***198,386***	***268,354***	***225,304***	***281,905***	**287,600**	**287,600**	***1,080***	***0.38%***	

2025 - Expenditures Dept: 11 - Probate, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	107,446	109,007	6.78%	82,920	110,560	100,344	100,562	115,082	115,082	6,075	5.57%	
31-0010 Deputy to County Officer	54,935	56,670	10.91%	42,513	56,684	49,991	51,510	58,947	58,947	2,278	4.02%	
31-0020 Regular Employees	102,028	121,924	13.59%	91,636	122,181	107,465	100,276	129,249	129,249	7,325	6.01%	
34-0001 Regular PT Payroll	7,114	23,036		12,867	17,156	16,885	12,135	25,025	25,025	1,989	8.63%	25 hours / week / half funded by Surch
Payroll Services Totals	271,523	310,637	14.52%	229,936	306,582	264,554	257,202	**328,303**	**328,303**	17,666	5.69%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,581	4,500	0.00%	3,152	4,203	3,980	3,715	4,500	4,500	0	0.00%	
47-2400 Insurance - Employee	95,391	113,710	0.00%	93,316	111,979	99,323	90,002	119,396	119,396	5,686	5.00%	
47-2410 HRA - Hlth Reimburse	2,174	2,500	0.00%	1,065	1,419	2,190	2,114	2,000	2,000	-500	-20.00%	
47-2415 Hlth Insurance Stipend	2,000	3,000		3,500	4,667			3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)								10,000	10,000	10,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	2,137	4,000	-50.76%	1,461	1,948	4,533	3,778	2,200	2,200	-1,800	-45.00%	
47-3400 Def Compensation	4,063	7,019	61.05%	3,185	4,247	4,882	3,915	7,317	7,317	299	4.26%	
47-3500 ME PERS (Retire)	10,576	14,018	-10.93%	6,064	8,085	11,426	8,767	14,453	14,453	436	3.11%	
47-3700 PD FAM MED LEAVE (PFML)								3,283	3,283	3,283	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	20,075	23,764	14.52%	19,115	25,487	20,239	19,285	25,115	25,115	1,351	5.69%	
Employee Benefits Totals	139,998	172,510	1.67%	130,858	162,035	145,220	131,344	**191,265**	**191,265**	18,754	10.87%	
Division 3 - Payroll Totals	**411,521**	**483,147**	**9.58%**	**360,794**	**468,616**	**409,774**	**388,546**	**519,568**	**519,568**	**36,421**	**7.54%**	
Services												
40-0200 Computer Programming	4,285	1,000	0.00%	1,000	1,000	1,800	1,335	1,000	1,000	0	0.00%	
40-7100 Judge's Services	450	1,000	0.00%	275	367	1,000	1,308	1,000	1,000	0	0.00%	
40-8200 Court Appointed Officer	39,591	70,000	0.00%	36,918	49,224	66,000	59,308	70,000	70,000	0	0.00%	
40-8700 Deputy's Services	185	500	0.00%	285	380	500	615	500	500	0	0.00%	
Services Totals	44,511	72,500	0.00%	38,478	50,971	69,300	62,566	**72,500**	**72,500**	0	0.00%	
Traveling Expenses												
41-0500 Automobile Mileage	140	300	0.00%	215	287	420	156	300	300	0	0.00%	
41-1000 Meals	0	500	0.00%	0	0	500	15	500	500	0	0.00%	
41-1500 Lodging	0	750	0.00%	0	0	800	0	750	750	0	0.00%	
41-2700 Airline, Bus, Etc	0	700	0.00%	0	0	700	0	700	700	0	0.00%	
Traveling Expenses Totals	140	2,250	0.00%	215	287	2,420	172	**2,250**	**2,250**	0	0.00%	

2025 - Expenditures Dept: 11 - Probate, Registry of	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Utilities												
43-1500 Telephone	541	600	0.00%	368	491	600	480	600	600	0	0.00%	
Utilities Totals	541	600	0.00%	368	491	600	480	600	600	0	0.00%	
Building / Repair & Maintenance												
46-6500 Office Equipment	25	1,000	0.00%	0	0	1,000	787	1,000	1,000	0	0.00%	
Repair & Maintenance Totals	25	1,000	0.00%	0	0	1,000	787	1,000	1,000	0	0.00%	
Office Services Expense												
48-0500 Advertising	43,306	40,000	14.29%	31,895	42,527	45,000	45,594	40,000	40,000	0	0.00%	
48-2000 Dues & Fees (Not State)	351	550	0.00%	150	200	550	963	550	550	0	0.00%	
48-3500 Postage	5,575	5,500	0.00%	4,444	5,926	5,500	5,575	5,500	5,500	0	0.00%	
Office Services Expense Totals	49,232	46,050	12.18%	36,489	48,652	51,050	52,132	46,050	46,050	0	0.00%	
Registration & Training												
49-2500 Witness Fees & Expenses	0	0	-100.00%	0	0	220	0	0	0	0	#DIV/0!	
49-3400 Registrations & Enrollments	0	500	0.00%	0	0	500	0	500	500	0	0.00%	
Reg & Training Totals	0	500	-28.57%	0	0	720	0	500	500	0	0.00%	
Division 4 - Serv & Utilities Totals	**94,448**	**122,900**	**4.06%**	**75,551**	**100,401**	**125,090**	**116,136**	**122,900**	**122,900**	0	0.00%	
Supplies												
53-3500 Office Supplies	6,116	4,200	12.00%	3,222	4,296	3,645	5,199	4,200	4,200	0	0.00%	
Supplies Totals	6,116	4,200	12.00%	3,222	4,296	3,645	5,199	4,200	4,200	0	0.00%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	3,372	3,500	0.00%	1,707	2,276	3,600	2,840	2,450	2,450	-1,050	-30.00%	
Reading & Reference Totals	3,372	3,500	0.00%	1,707	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%**	**4,929**	**6,572**	**7,245**	**8,040**	**6,650**	**6,650**	**(1,050)**	**-13.64%**	
Capital Equipment												
73-2500 Furniture & Fixtures	889	1,500	0.00%	0	0	1,500	960	1,500	1,500	0	0.00%	G 996-09 / $3,636 / 24 Beg Bal
Division 7 - Bldg & Equip Totals	**889**	**1,500**	**0.00%**	**0**	**0**	**1,500**	**960**	**1,500**	**1,500**	**0**	**0.00%**	
Department Totals	**516,346**	**615,247**	**8.36%**	**441,274**	**575,590**	**543,609**	**513,682**	**650,618**	**650,618**	**35,371**	**5.75%**	
Difference from Prior Year	31,523	47,469			59,244			**35,371**	**35,371**			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 12 - Sheriff	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
07 Other Sheriff	38,631	6,500	27,186	36,248	6,500	17,238	6,500	6,500	0	0.00%	
16 Contractual Law Enforcement	1,992,420	2,432,685	1,552,250	2,328,375	1,860,804	1,771,367	2,482,145	2,764,335	331,650	13.63%	Sheriff is to get back to me / CLE increases & COPS Grant / NO PT CLE
25 Fingerprinting	0	500	0	5,000	500	1,104	500	500	0	0.00%	
28 Insurance Reports	7,302	7,500	5,603	7,471	6,100	6,831	7,500	7,500	0	0.00%	
Department Totals	**2,038,352**	**2,447,185**	**1,585,039**	**2,377,093**	**1,873,904**	**1,796,540**	**2,496,645**	**2,778,835**	**331,650**	**13.55%**	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0005 County Officers	108,710	115,067	22.14%	86,224	114,966	94,995	100,016	119,668	119,668	4,601	4.00%	COLA
31-0010 Deputy to County Officer	89,586	94,443	10.56%	76,640	102,186	84,274	74,154	100,693	100,693	6,250	6.62%	COLA & Step
31-0011 Assist to Dept. Head	67,240	67,749	7.68%	58,888	78,517	59,805	64,200	64,912	64,912	-2,837	-4.19%	Change in Personnel
31-0013 Lt of Support Services	172,282	181,653	11.65%	178,478	237,971	156,729	172,198	192,480	192,480	10,827	5.96%	COLA
31-0014 Sergeants	470,843	523,178	13.62%	360,639	480,851	452,505	484,350	631,160	631,160	107,982	20.64%	Contractual
31-0015 Investigator	221,195	487,665	13.01%	288,081	384,108	386,836	262,869	514,560	514,560	26,895	5.52%	Contractual
31-0016 Corporals	161,223	245,022	20.37%	131,543	175,390	203,603	176,615	257,056	257,056	12,034	4.91%	Contractual
31-0020 Regular Employees	148,411	147,521	9.91%	103,021	137,361	125,975	128,474	150,904	150,904	3,383	2.29%	Contractual
31-0045 Deputy Sheriffs	2,109,570	2,143,580	21.71%	1,704,632	2,272,843	1,502,314	1,668,702	2,456,912	2,456,912	313,332	14.62%	Contractual
31-0080 Stipend	7,700	20,200	-37.27%	901	1,202	17,920	7,080	30,000	30,000	9,800	48.51%	Increased Contractual Amounts
33-0001 Overtime / FT Payroll	418,415	300,000	42.86%	375,914	501,219	197,000	363,492	450,000	450,000	150,000	50.00%	
34-0001 Regular PT Payroll	45,058	45,000	18.42%	39,825	53,101	39,400	35,731	125,000	125,000	80,000	177.78%	
Payroll Services Totals	4,020,233	4,371,078	18.89%	3,404,787	4,539,716	3,321,355	3,537,880	**5,093,346**	**5,093,346**	722,267	16.52%	
Employee Benefits												
47-1000 Claims, Damages & Judgment	0	500	0.00%	0	0	500	0	500	500	0	0.00%	
47-1900 Self Funded Risk Pool	37,506	42,000	0.00%	33,263	44,350	42,400	39,081	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%	942,985	1,131,582	981,977	872,579	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%	12,843	17,124	18,200	16,424	0	0	-25,000	-100.00%	
47-2415 Health Insurance Stipend	26,375	26,000	0.00%	26,851	35,801	19,500	23,665	25,200	25,200	-800	-3.08%	
47-2420 Hlth Sav Account (HSA)		0	0.00%	135,000	150,000	0	150,000	165,000	165,000	165,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	2,500	0.00%	0	0	2,500	377	2,500	2,500	0	0.00%	
47-3300 Worker's Comp	304,229	336,925	4.14%	235,697	314,262	248,394	231,846	370,618	370,618	33,693	10.00%	
47-3400 Def Compensation	37,529	34,415	15.41%	23,753	31,671	49,804	45,653	34,415	34,415	0	0.00%	
47-3500 ME PERS (Retire)	412,390	399,748	36.89%	288,861	385,148	246,679	291,097	422,090	422,090	22,342	5.59%	
47-3700 PD FAM MED LEAVE (PFML)								48,636	48,636	48,636	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	295,900	335,137	22.30%	270,290	360,387	252,200	265,447	372,065	372,065	36,928	11.02%	
Employee Benefits Totals	2,094,118	2,347,225	3.37%	1,969,542	2,470,325	1,858,254	1,811,436	**2,633,064**	**2,633,064**	285,839	12.18%	
Division 3 - Payroll Totals	**6,114,352**	**6,718,303**	**12.97%**	**5,374,329**	**7,010,041**	**5,179,609**	**5,349,316**	**7,726,410**	**7,726,410**	**1,008,106**	**15.01%**	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Services												
40-0300 Computer Services	8,456	11,000	0.00%	1,498	1,997	7,300	6,592	16,300	16,300	5,300	48.18%	Power DMS / Schedule Module
40-0400 Legal Assistance	450	2,500	0.00%	172	229	1,800	2,006	2,000	2,000	-500	-20.00%	
40-2500 Laboratory Tests	6,095	4,000	100.00%	10,620	13,500	2,500	4,787	10,000	10,000	6,000	150.00%	
40-4500 Medical, Surgical & Dental	1,950	500	0.00%	1,750	2,333	500	1,517	2,000	2,000	1,500	300.00%	
Services Totals	16,951	18,000	12.50%	14,039	18,059	12,100	14,902	**30,300**	**30,300**	12,300	68.33%	
Traveling Expenses												
41-0500 Automobile Mileage	0	500	0.00%	0	0	500	0	500	500	0	0.00%	
41-1000 Meals	800	2,500	0.00%	1,646	2,195	2,100	771	2,500	2,500	0	0.00%	
41-1500 Lodging	2,639	4,000	0.00%	3,984	5,311	3,700	2,011	4,000	4,000	0	0.00%	
41-2000 Other - Tolls	65	50	0.00%	111	148	50	46	50	50	0	0.00%	
41-2700 Airline, Bus, Etc	0	1,000	0.00%	202	269	1,000	54	1,000	1,000	0	0.00%	
Traveling Expenses Totals	3,505	8,050	0.00%	5,942	7,923	7,350	2,882	**8,050**	**8,050**	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	233,761	215,000	2.38%	168,908	225,211	173,000	198,065	225,000	225,000	10,000	4.65%	Increased Use / Contracts
42-0600 Tires	35,082	32,500	0.00%	19,078	25,437	27,500	27,350	32,500	32,500	0	0.00%	
42-0800 Parts	40,610	30,000	0.00%	34,297	45,729	28,700	34,931	30,000	30,000	0	0.00%	
42-1000 Contractors Repairs	52,435	30,000	0.00%	26,770	35,694	28,700	33,914	30,000	30,000	0	0.00%	
Parts & Maintenance Totals	361,888	307,500	1.65%	249,053	332,070	257,900	294,261	**317,500**	**317,500**	10,000	3.25%	
Utilities												
43-1500 Telephone	66,466	60,000	0.00%	42,495	56,660	55,400	55,322	62,500	62,500	2,500	4.17%	
43-2000 Internet	0	75	0.00%	0	0	75	23	75	75	0	0.00%	
Utilities Totals	66,466	60,075	0.00%	42,495	56,660	55,475	55,345	**62,575**	**62,575**	2,500	4.16%	
Building / Repair & Maintenance												
46-1000 Buildings & Structures	0	1,000	0.00%	0	0	1,000	19	1,000	1,000	0	0.00%	
46-3000 Equipment & Furniture	4,360	4,500	50.00%	1,844	2,459	2,900	3,075	4,500	4,500	0	0.00%	
46-5600 Radios - Mobile	3,526	6,000	0.00%	3,253	4,337	6,400	2,781	6,000	6,000	0	0.00%	
46-6500 Office Equipment	4,085	5,000	0.00%	1,708	2,278	5,000	2,896	5,000	5,000	0	0.00%	
46-7500 Computer Repair & Maint	1,354	1,000	0.00%	0	0	1,000	1,168	1,000	1,000	0	0.00%	
46-7600 Software Licensing	31,523	35,000	16.67%	33,334	44,445	25,750	33,439	35,000	35,000	0	0.00%	
Repair & Maintenance Totals	44,848	52,500	14.13%	40,140	53,519	36,900	36,689	52,500	52,500	0	0.00%	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Office Services Expense												
48-0500 Advertising	245	1,500	0.00%	0	0	1,500	372	1,500	1,500	0	0.00%	
48-2000 Dues & Fees (Not State)	1,256	2,000	0.00%	1,513	2,017	1,700	1,334	2,000	2,000	0	0.00%	
48-3500 Postage	1,104	2,000	0.00%	801	1,068	2,000	1,006	2,000	2,000	0	0.00%	
48-4000 Printing Services	2,381	2,500	0.00%	1,233	1,644	2,500	1,646	2,500	2,500	0	0.00%	
Office Services Expense Totals	4,985	8,000	0.00%	3,546	4,728	7,700	4,358	**8,000**	**8,000**	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	525	500	0.00%	1,050	1,400	500	495	1,500	1,500	1,000	200.00%	
49-4000 Training Education	18,723	25,000	25.00%	10,143	13,524	18,320	12,144	25,000	25,000	0	0.00%	
Reg & Training Totals	19,248	25,500	24.39%	11,193	14,924	18,820	12,639	**26,500**	**26,500**	1,000	3.92%	
Division 4 - Serv & Utilities Totals	**517,891**	**479,625**	**4.01%**	**366,407**	**487,883**	**396,245**	**421,077**	**505,425**	**505,425**	25,800	5.38%	
Food & Groceries												
51-0500 Food / Meetings	718	600	0.00%	703	937	420	499	1,000	1,000	400	66.67%	*Adjusted Based on Actuals*
Food & Groceries Totals	718	600	0.00%	703	937	420	499	**1,000**	**1,000**	400	66.67%	
Supplies												
53-2000 Institutional Supplies	1,582	2,000	0.00%	504	672	1,840	1,236	2,000	2,000	0	0.00%	
53-2500 Maintenance	40	250	0.00%	0	0	250	56	250	250	0	0.00%	
53-3000 Medical - Med / Lab	817	2,000	0.00%	523	698	2,000	1,042	2,000	2,000	0	0.00%	
53-3500 Office Supplies	6,955	8,500	0.00%	1,861	2,481	8,200	5,277	8,500	8,500	0	0.00%	
53-4000 Photographic Supplies	58	500	0.00%	0	0	500	112	500	500	0	0.00%	
53-6000 Public Safety	24,293	23,000	15.00%	14,428	19,237	18,200	16,104	23,000	23,000	0	0.00%	
53-8000 Radios - Mobile	823	2,000	0.00%	641	854	2,000	797	2,000	2,000	0	0.00%	
Supplies Totals	34,567	38,250	8.51%	17,957	23,943	32,990	24,624	**38,250**	**38,250**	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	63,247	55,000	17.02%	37,157	49,543	44,000	46,910	55,000	55,000	0	0.00%	
Uniforms & Clothing Totals	63,247	55,000	17.02%	37,157	49,543	44,000	46,910	**55,000**	**55,000**	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscripts	0	250	0.00%	0	0	250	0	250	250	0	0.00%	
55-1000 Statute & Reference Mater	3,120	4,000	0.00%	0	0	3,340	2,462	4,000	4,000	0	0.00%	
Reading & Reference Totals	3,120	4,250	0.00%	0	0	3,590	2,462	**4,250**	**4,250**	0	0.00%	

2025 - Expenditures Dept: 12 - Sheriff	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
K9 Supplies & Tools												
56-1500 K9 Food	0	250	0.00%	0	0	500	0	4,000	4,000	3,750	1500.00%	Change Account Title to: K9 Program
56-2000 K9 Medical	0	250	0.00%	0	0	500	0	0	0	-250	-100.00%	Once account would cover
K9 Supplies & Tools Totals	0	500	0.00%	0	0	1,000	0	4,000	4,000	3,500	700.00%	
Division 5 - Supplies & Materials Totals	**101,653**	**98,600**	**12.56%**	**55,817**	**74,422**	**82,000**	**74,495**	**102,500**	**102,500**	**3,900**	**3.96%**	
Capital Equipment												
73-2000 Firearms	40,000	15,000		0	15,000	15,000	15,299	15,000	15,000	0	0.00%	G 996-32 / $0 / 24 Beg Bal
73-4500 Motor Vehicles	400,000	450,000	12.50%	450,179	450,000	350,452	385,568	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%	38,495	340,000	156,000	164,014	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	74,285	21,000	54,347	47,000	36,000	6,000	20.00%	
Division 7 - Bldg & Equip Totals	**769,375**	**835,000**	**24.63%**	**562,958**	**879,285**	**549,052**	**623,414**	**1,077,000**	**1,066,000**	**231,000**	**27.66%**	
Department Totals	**7,503,270**	**8,131,528**	**13.48%**	**6,359,512**	**8,451,632**	**6,206,906**	**6,468,301**	**9,411,335**	**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			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 13 - Civil Process (Sheriff)	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
12 - Civil Services - Civil	*351,611*	399,480	*232,980*	*336,527*	*244,936*	*226,229*	**360,000**	**360,000**	*-39,480*	*-9.88%*	*Changes in the Maine Civil Process /*
14 - Civil Surcharge - Civil	*127,387*	142,500	*84,255*	*121,702*	*78,000*	*70,230*	**130,000**	**130,000**	*-12,500*	*-8.77%*	*Significant Decrease in Major Service*
Department Totals	***478,998***	**541,980**	***317,235***	***458,229***	***322,936***	***296,459***	**490,000**	**490,000**	***(51,980)***	***-9.59%***	

2025 - Expenditures Dept: 13 - Civil Process (Sheriff)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Heads	83,492	86,650	16.83%	65,724	87,631	73,287	77,024	90,784	90,784	4,133	4.77%	Contractual
31-0020 Regular Employees	176,531	197,049	7.65%	139,524	186,032	132,989	131,925	195,093	195,093	-1,956	-0.99%	Contractual / Census Change
33-0001 Overtime / FT Payroll	224	1,500	0.00%	472	629	1,500	835	1,500	1,500	0	0.00%	
34-0001 Regular PT Payroll	12,216	20,000	0.00%	16,875	22,501	47,000	23,531	25,000	25,000	5,000	25.00%	Increase in Actuals
Payroll Services Totals	272,463	305,200	9.51%	222,595	296,793	254,776	233,315	**312,377**	**312,377**	7,177	2.35%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,258	5,000	0.00%	2,868	3,824	3,950	3,424	5,000	5,000	0	0.00%	
47-2400 Insurance - Employee	68,166	85,200	61.16%	69,098	82,918	49,607	54,844	96,908	96,908	11,708	13.74%	Census changes
47-2410 HRA - Hlth Reimburse	1,909	2,500	66.67%	1,443	1,923	1,600	1,573	0	0	-2,500	-100.00%	
47-2415 Health Insurance Stipend	3,000	3,000	0.00%	2,400	3,200	2,250	2,684	0	0	-3,000	-100.00%	
47-2420 Hlth Sav Account (HSA)								16,000	16,000	16,000	0.00%	New / HSA Health Plan
47-2500 Unemployment Insurance	0	200	0.00%	0	0	200	0	200	200	0	0.00%	
47-3300 Worker's Comp	24,332	27,069	0.00%	17,450	23,266	20,425	19,193	27,100	27,100	31	0.11%	
47-3400 Def Compensation	0	4,000	9.72%	935	1,247	2,881	284	3,464	3,464	-536	-13.41%	
47-3500 ME PERS (Retire)	26,038	23,727	9.88%	19,562	26,082	17,192	19,589	24,209	24,209	482	2.03%	
47-3700 PD FAM MED LEAVE (PFML)								3,124	3,124	3,124	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	19,789	23,348	1.07%	17,648	23,531	19,950	17,352	23,897	23,897	549	2.35%	
Employee Benefits Totals	146,493	174,044	26.14%	131,403	165,991	117,604	118,406	**199,901**	**199,901**	25,857	14.86%	
Division 3 - Payroll Totals	**418,955**	**479,244**	**15.01%**	**353,997**	**462,783**	**372,380**	**351,721**	**512,278**	**512,278**	**33,034**	**6.89%**	
Services												
40-0300 Computer Services	1,670	1,500	87.50%	0	1,200	580	1,219	1,500	1,500	0	0.00%	
40-0400 Legal Assistance	3,752	1,000	#DIV/0!	0	3,752	250	3,646	1,000	1,000	0	0.00%	
Services Totals	5,422	2,500	212.50%	0	4,952	780	4,136	**2,500**	**2,500**	0	0.00%	
Parts & Maintenance												
42-0500 Gas / Light Maintenance	11,678	11,000	37.50%	8,715	11,620	8,200	7,912	12,500	12,500	1,500	13.64%	
42-0600 Tires	2,209	2,500	38.89%	991	1,321	1,580	1,082	2,500	2,500	0	0.00%	
42-0800 Parts	6,261	1,500	0.00%	1,294	1,726	1,400	2,237	1,500	1,500	0	0.00%	
42-1000 Contractors Repairs	3,870	1,500	0.00%	1,432	1,909	1,400	1,549	1,500	1,500	0	0.00%	
Parts & Maintenance Totals	24,018	16,500	28.91%	12,432	16,576	12,580	12,779	**18,000**	**18,000**	1,500	9.09%	
Utilities												
43-1500 Telephone	3,806	5,000	0.00%	2,859	3,813	4,100	3,285	5,000	5,000	0	0.00%	
43-2000 Internet	0	75	0.00%	0	0	75	18	75	75	0	0.00%	
Utilities Totals	3,806	5,075	0.00%	2,859	3,813	4,175	3,303	**5,075**	**5,075**	0	0.00%	

2025 - Expenditures Dept: 13 - Civil Process (Sheriff)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Building / Repair & Maintenance												
46-5600 Radios - Mobile	0	150	0.00%	58	78	150	41	150	150	0	0.00%	
46-6500 Office Equipment	2	500	0.00%	0	0	500	8	500	500	0	0.00%	
Repair & Maintenance Totals	2	650	0.00%	58	78	650	49	650	650	0	0.00%	
Office Services Expense												
48-0500 Advertising	0	500	0.00%	0	0	340	0	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)	464	500	0.00%	478	637	500	474	500	500	0	0.00%	
48-3500 Postage	5,604	7,500	0.00%	4,019	5,359	7,500	5,501	7,500	7,500	0	0.00%	
Office Services Expense Totals	6,068	8,500	0.00%	4,497	5,996	8,340	5,975	8,500	8,500	0	0.00%	
Registration & Training												
49-3300 Fees / State Agencies	0	50	0.00%	0	0	50	10	50	50	0	0.00%	
49-3400 Registration & Enrollment	0	225	0.00%	0	0	180	0	225	225	0	0.00%	
49-4000 Training Education	505	1,500	0.00%	325	433	1,100	358	1,500	1,500	0	0.00%	
Reg & Training Totals	505	1,775	0.00%	325	433	1,330	368	1,775	1,775	0	0.00%	
Division 4 - Serv & Utilities Totals	**39,821**	**35,000**	**18.24%**	**20,172**	**31,848**	**27,855**	**26,610**	**36,500**	**36,500**	**1,500**	**4.29%**	
Supplies												
53-3500 Office Supplies	1,094	2,000	0.00%	1,319	1,759	1,940	1,370	2,000	2,000	0	0.00%	
53-6000 Public Safety	604	500	0.00%	208	277	410	202	500	500	0	0.00%	
Supplies Totals	1,698	2,500	0.00%	1,527	2,036	2,350	1,573	2,500	2,500	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	3,381	4,500	0.00%	320	427	3,600	1,605	3,500	3,500	-1,000	-22.22%	
Uniforms & Clothing Totals	3,381	4,500	0.00%	320	427	3,600	1,605	3,500	3,500	(1,000)	-22.22%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	3,073	5,500	0.00%	1,913	2,550	3,900	2,710	5,500	5,500	0	0.00%	
Reading & Reference Totals	3,073	5,500	0.00%	1,913	2,550	3,900	2,710	5,500	5,500	0	0.00%	
Division 5 - Supplies & Materials Totals	**8,153**	**12,500**	**0.00%**	**3,759**	**5,013**	**9,850**	**5,887**	**11,500**	**11,500**	**(1,000)**	**-8.00%**	
Capital Equipment												
73-1000 Communications	0	750	0.00%	0	750	700	350	750	750	0	0.00%	
73-4500 Motor Vehicles	10,000	10,000	0.00%	0	10,000	6,400	5,000	14,000	10,000	0	0.00%	G 996-29 / $31,941 / 24 Beg Bal
73-6000 Public Safety	2,096	3,000	11.11%	2,128	3,000	1,680	1,739	3,000	3,000	0	0.00%	
73-7500 Computer Equipment	1,156	1,500	0.00%	0	1,500	1,800	1,499	1,500	1,500	0	0.00%	G 996-33 / $12,640 / 24 Beg Bal
Division 7 - Bldg & Equip Totals	**13,252**	**15,250**	**2.01%**	**2,128**	**15,250**	**10,580**	**8,588**	**19,250**	**15,250**	**0**	**0.00%**	
Department Totals	**480,181**	**541,994**	**14.41%**	**380,057**	**514,894**	**420,665**	**392,807**	**579,528**	**575,528**	**33,534**	**6.19%**	
Difference from Prior Year	140,960	68,260			34,714			**37,534**	**33,534**			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 14 - UT Administration	*Actuals*	Budget	*YTD TRIO (Sept)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
04 Road Agent Admin Fee	*70,000*	70,000	52,500	*70,000*	*70,000*	*70,000*	**70,000**	**70,000**	*0*	*0.00%*	*Per fy25 / UT Budget*
06 ACO Admin Fees		0	550	*1,500*	*0*	*1,703*	**1,500**	**1,500**	*1,500*	*0.00%*	
Department Totals	***70,000***	**70,000**	***53,050***	***71,500***	***70,000***	***71,703***	**71,500**	**71,500**	***1,500***	***2.14%***	
Difference from Prior Year	*(1,907)*	*0*	*(18,857)*	*1,500*			**1,500**	**1,500**			

2025 - Expenditures Dept: 14 - UT Administration	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Heads	68,760	72,765	24.33%	54,537	72,716	61,672	66,755	75,690	75,690	2,926	4.02%	COLA
31-0011 Assist to Dept Head	49,079	51,539	1.22%	40,385	53,847	53,277	52,816	56,534	56,534	4,995	9.69%	COLA & Step
33-0001 Overtime / FT PR	1,132			584	779	0	955	1,000	1,000	1,000	0.00%	Adjustment Based on Actuals
Payroll Services Totals	118,971	124,304	13.58%	95,506	127,342	114,949	119,952	**133,224**	**133,224**	8,920	7.18%	
Employee Benefits												
47-1900 Self Funded Risk Pool	1,598	1,792	5.41%	1,407	1,875	1,718	1,685	1,500	1,500	-292	-16.29%	Adjustment Based on Actuals
47-2400 Insurance - Employee	37,813	46,165	12.00%	32,564	39,077	36,501	31,148	46,165	46,165	0	0.00%	
47-2410 HRA - Hlth Reimburse	1,153	1,000	0.00%	967	1,290	850	722	0	0	-1,000	-100.00%	
47-2420 Hlth Sav Account (HSA)								6,000	6,000	6,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	862	1,500	-51.61%	585	779	3,676	3,088	1,000	1,000	-500	-33.33%	Adjustment Based on Actuals
47-3400 Def Compensation	4,719	5,457	8.28%	3,821	5,094	6,874	6,273	5,677	5,677	219	4.02%	
47-3500 ME PERS (Retire)	0	2,500		0	0	3,847	0	0	0	-2,500	-100.00%	
47-3700 PD FAM MED LEAVE (PFML)								1,322	1,322	1,322	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	8,736	9,509	13.58%	7,814	10,419	9,159	9,343	10,115	10,115	606	6.37%	
Employee Benefits Totals	54,880	67,924	3.50%	47,157	58,535	60,317	52,261	**71,779**	**71,779**	3,856	5.68%	
Division 3 - Payroll Totals	**173,851**	**192,227**	**9.80%**	**142,663**	**185,876**	**175,266**	**172,213**	**205,003**	**205,003**	**12,776**	**6.65%**	
Services												
40-0300 Computer Services	78	100	0.00%	144	192	100	388	450	450	350	350.00%	Adjusted to Actuals
40-0400 Legal Assistance	0	2,500	0.00%	1,206	1,608	1,800	1,679	2,500	2,500	0	0.00%	
Services Totals	78	2,600	0.00%	1,350	1,800	1,900	2,067	**2,950**	**2,950**	350	13.46%	
Traveling Expenses												
41-0500 Mileage	250	400		132	200	200	0	400	400	0	0.00%	
41-1000 Meals	458	400	33.33%	211	282	390	173	400	400	0	0.00%	
41-1500 Lodging	640	300	0.00%	0	0	300	128	300	300	0	0.00%	
Traveling Expenses Totals	1,347	1,100	83.33%	344	482	770	391	**1,100**	**1,100**	0	0.00%	
Utilities												
43-1500 Telephone	1,278	1,700	0.00%	896	1,195	1,780	1,208	1,700	1,700	0	0.00%	
Utilities Totals	1,278	1,700	0.00%	896	1,195	1,780	1,208	**1,700**	**1,700**	0	0.00%	

2025 - Expenditures Dept: 14 - UT Administration	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Building / Repair & Maintenance												
46-6500 Office Equipment	687	900	5.88%	1,299	1,732	970	694	900	900	0	0.00%	
Repair & Maintenance Totals	687	900	5.88%	1,299	1,732	970	694	900	900	0	0.00%	
Office Services Expense												
48-0500 Advertising						333	27	200	200	200	0.00%	Liquor License Applications
48-3500 Postage	546	800	0.00%	578	770	820	545	900	900	100	12.50%	
48-4000 Printing Services	324	350	71.90%	0	0	270	79	350	350	0	0.00%	
Office Services Expense Totals	870	1,150	27.78%	578	770	1,290	640	1,450	1,450	300	26.09%	
Registration & Training												
49-3400 Registration & Enrollment	40	200	-66.67%	135	180	420	238	200	200	0	0.00%	
Reg & Training Totals	40	200	-66.67%	135	180	420	238	200	200	0	0.00%	
Division 4 - Serv & Utilities Totals	**4,301**	**7,650**	**5.52%**	**4,601**	**6,158**	**7,130**	**5,237**	**8,300**	**8,300**	**650**	**8.50%**	
Supplies												
53-2400 Equipment	487	400	-11.11%	0	0	390	155	400	400	0	0.00%	
53-3500 Office Supplies	791	850	0.00%	746	1,200	860	773	850	850	0	0.00%	
Supplies Totals	1,278	1,250	-3.85%	746	1,200	1,250	928	1,250	1,250	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms	504	500	11.11%	130	173	410	229	500	500	0	0.00%	
Uniforms & Clothing Totals	504	500	11.11%	130	173	410	229	500	500	0	0.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscriptions	53	100	-50.00%	0	0	300	68	100	100	0	0.00%	Lincoln News & Bangor Daily
55-1000 Statute & Reference Mater	72	50	0.00%	0	0	60	62	50	50	0	0.00%	
Reading & Reference Totals	125	150	-40.00%	0	0	360	130	150	150	0	0.00%	
Division 5 - Supplies & Materials Totals	**1,907**	**1,900**	**-5.00%**	**876**	**1,373**	**2,020**	**1,287**	**1,900**	**1,900**	**0**	**0.00%**	
Department Totals	**180,059**	**201,777**	**9.47%**	**148,141**	**193,407**	**184,416**	**178,737**	**215,203**	**215,203**	**13,426**	**6.65%**	
Difference from Prior Year	5,984	17,459			13,349			13,426	13,426			

2025 - Revenues	2023	2024	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept: 15 - IT (Info & Tech)	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
07 Other / Misc	10,000	10,000	7,500	10,000	10,000	8,494	10,000	10,000	0	0.00%	
Department Totals	**10,000**	**10,000**	**7,500**	**10,000**	**10,000**	**7,994**	**10,000**	**10,000**	**0**	**0.00%**	
Difference from Prior Year	4,149	0	1,649	0			0	0			

2025 - Expenditures Dept: 15 - IT (Info & Tech)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Payroll												
31-0006 Department Heads	81,833	80,312	2.83%	58,169	77,558	73,469	75,915	84,162	84,162	3,849	4.79%	COLA & Step
31-0011 Assist to Dept Head		57,522		10,883	14,511			65,107	65,107	7,586	13.19%	COLA & Step / Finalized Deputy Director Plan
31-0020 Regular Employees	131,219	98,127	-31.65%	101,244	134,992	122,325	113,238	101,314	101,314	3,187	3.25%	Census Change / Developed Deputy Director with Current Staffing
Payroll Services Totals	213,052	235,961	6.45%	170,296	227,061	207,298	192,055	**250,583**	**250,583**	14,622	6.20%	
Employee Benefits												
47-1900 Self Funded Risk Pool	3,004	3,460	11.61%	2,644	3,525	2,952	2,982	3,500	3,500	40	1.16%	Based on Current Expenses
47-2400 Insurance - Employee	49,702	67,500	-40.41%	56,316	67,580	74,358	49,181	74,250	74,250	6,750	10.00%	Census Change
47-2410 HRA - Hlth Reimburse	800	1,500	0.00%	900	1,200	1,240	758	0	0	-1,500	-100.00%	
47-2420 Hlth Sav Account (HSA)								8,000	8,000	8,000	0.00%	New / HSA Health Plan
47-3300 Worker's Comp	1,746	2,500	-82.06%	1,110	1,480	6,167	3,584	2,500	2,500	0	0.00%	Adjustment Based on Actuals
47-3400 Def Compensation	0	0	-100.00%	0	0	3,099	768	0	0	0	0.00%	
47-3500 ME PERS (Retire)	16,084	24,304	79.92%	12,825	17,100	15,764	14,726	25,309	25,309	1,005	4.13%	
47-3700 PD FAM MED LEAVE (PFML)								1,855	1,855	1,855	0.00%	New / State of ME / Leave Law
47-3800 Social Security (EMP)	15,859	18,051	6.45%	13,894	18,525	15,817	14,506	19,170	19,170	1,119	6.20%	
Employee Benefits Totals	87,194	117,315	-30.78%	87,689	109,410	119,397	86,504	**134,583**	**134,583**	17,268	14.72%	
Division 3 - Payroll Totals	**300,246**	**353,276**	**-9.68%**	**257,985**	**336,471**	**326,695**	**278,560**	**385,166**	**385,166**	**31,890**	**9.03%**	
Services												
40-0800 Consulting Fees	3,607	2,500	25.00%	2,259	2,750	1,500	1,594	2,500	2,500	0	0.00%	
Services Totals	3,607	2,500	25.00%	2,259	2,750	1,500	1,594	**2,500**	**2,500**	0	0.00%	
Traveling Expenses												
41-0500 Automobile Mileage	499	1,000	0.00%	308	411	1,080	380	1,000	1,000	0	0.00%	
41-1000 Meals	413	700	0.00%	0	0	700	130	700	700	0	0.00%	
41-1500 Lodging	697	1,700	0.00%	0	0	1,700	139	1,700	1,700	0	0.00%	
41-2700 Airline, Bus, etc.	778	2,000	0.00%	0	0	2,000	335	2,000	2,000	0	0.00%	
Traveling Expenses Totals	2,387	5,400	0.00%	308	411	5,480	984	**5,400**	**5,400**	0	0.00%	

2025 - Expenditures Dept: 15 - IT (Info & Tech)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
Utilities												
43-1500 Telephone	39,905	75,000	105.48%	65,077	86,769	42,859	47,321	98,000	98,000	23,000	30.67%	Closer to Actuals / Full Transition from ARPA Funding
Utilities Totals	39,905	75,000	105.48%	65,077	86,769	42,859	47,321	98,000	98,000	23,000	30.67%	
Building / Repair & Maintenance												
46-7500 Computer Repair & Maint	327,669	360,000	5.88%	205,828	274,438	326,112	297,471	378,000	378,000	18,000	5.00%	Majority for Spillman / Motorola Serv
46-7600 Software Licensing	20,235	57,500	187.50%	36,266	48,355	25,700	22,599	64,050	64,050	6,550	11.39%	Increase due to Mobility Licensing ($18,480 Not needed for 4 more years)
Repair & Maintenance Totals	347,904	417,500	15.97%	242,094	322,792	351,812	320,071	442,050	442,050	24,550	5.88%	
Registration & Training												
49-3400 Registration & Enrollment	725	500	66.67%	0	0	340	145	500	500	0	0.00%	
Reg & Training Totals	725	500	66.67%	0	0	340	145	500	500	0	0.00%	
Division 4 - Serv & Utilities Totals	**394,553**	**500,900**	**23.80%**	**309,739**	**412,722**	**402,571**	**370,131**	**548,450**	**548,450**	**47,550**	**9.49%**	
Supplies												
53-3500 Office Supplies	1,731	1,000	100.00%	666	888	620	1,250	1,000	1,000	0	0.00%	
53-8500 Computer Supplies	8,879	13,500	35.00%	9,522	12,696	9,700	8,282	13,500	13,500	0	0.00%	
Supplies Totals	10,610	14,500	38.10%	10,188	13,584	10,320	9,532	14,500	14,500	0	0.00%	
Division 5 - Supplies & Materials Totals	**10,823**	**14,500**	**28.32%**	**10,188**	**13,584**	**11,040**	**9,585**	**14,500**	**14,500**	**0**	**0.00%**	
Capital Equipment												
73-2500 Furniture & Fixtures	877	1,000	0.00%	405	539	800	3,657	1,000	1,000	0	0.00%	
73-7500 Computer Equipment	81,141	80,000	0.00%	43,235	57,646	77,174	76,078	80,000	80,000	0	0.00%	G 996-18 / $70,877 / 24 Beg Bal
Division 7 - Bldg & Equip Totals	**82,018**	**81,000**	**0.00%**	**43,639**	**58,186**	**77,974**	**79,735**	**81,000**	**81,000**	**0**	**0.00%**	
Department Totals	**787,639**	**949,676**	**6.94%**	**621,551**	**820,964**	**818,281**	**738,012**	**1,029,116**	**1,029,116**	**79,440**	**8.36%**	
Difference from Prior Year	16,494	61,631			33,324			79,440	79,440			

Penobscot County Commissioners

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

Updated as of: August 20th, 2024

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

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 18 - MPERS (Retirement)	Actuals	Budget	% Inc / (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**$$ Inc / (Dec)**	**% Inc / (Dec)**	**Notes / Comments**
47-3500 ME PERS (Retire)	4,133	4,500	91.49%	1,887	2,515	2,780	2,662	**3,500**	**3,500**	-1,000	-22.22%	Census Change
Department Totals	**4,133**	**4,500**	**91.49%**	**1,887**	**2,515**	**2,780**	**2,662**	**3,500**	**3,500**	**(1,000)**	**-22.22%**	
Difference from Prior Year	951	2,150			(1,618)			**(1,000)**	**(1,000)**			

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 19 - Health & Safety	*Actuals*	Budget	% Inc / (Dec)	*YTD TRIO (Sept)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
40-0100 Safety Committee	*610*	3,000	*0.00%*	*341*	*455*	*3,000*	*1,837*	**3,000**	**3,000**	*0*	*0.00%*	
40-0150 Health Council	*2,429*	3,000	*0.00%*	*922*	*1,229*	*3,000*	*1,196*	**3,000**	**3,000**	*0*	*0.00%*	
Department Totals	***3,039***	**6,000**	***0.00%***	***1,263***	***1,684***	***6,000***	***3,033***	**6,000**	**6,000**	***0***	***0.00%***	
Difference from Prior Year	*22*	*0*			*(1,355)*			***0***	***0***			

2025 - Expenditures Dept. 21 - Jail (CAP)	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
81-0001 Transfer Out (Fund 4 / Jail)	7,945,690	8,263,518	4.00%	6,197,638	8,263,517	7,651,844	7,651,844	**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%**	**6,197,638**	**8,263,517**	**7,651,844**	**7,651,844**	**8,594,059**	**8,594,059**	**330,541**	**4.00%**	
Difference from Prior Year	305,603	317,828			317,827			**330,541**	**330,541**			

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

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

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

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

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

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 22 - County Insurance	*Actuals*	Budget	% Inc / (Dec)	*YTD TRIO (Sept)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-3600 Retirement Group Insurance	*58,146*	105,000	*0.00%*	*76,706*	*92,047*	*73,200*	*71,115*	**105,000**	**105,000**	*0*	*0.00%*	
Department Totals	***58,146***	**105,000**	***0.00%***	***76,706***	***92,047***	***73,200***	***71,115***	**105,000**	**105,000**	***0***	***0.00%***	
Difference from Prior Year	*(39,477)*	*0*			*33,902*			***0***	***0***			

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

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

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 31 - Loans & Interest	Actuals	Budget	% Inc / (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**$$ Inc / (Dec)**	**% Inc / (Dec)**	**Notes / Comments**
40-0400 Legal Assistance	0	3,000	-14.29%	0	0	3,100	1,120	**3,000**	**3,000**	0	0.00%	
45-0500 Interest on Tax Anticipation	72,255	22,500	0.00%	0	0	26,000	20,074	**22,500**	**22,500**	0	0.00%	
45-0600 Payments on PRCC Bond	0	605,042	0.00%	453,782	605,042	603,782	509,831	**605,042**	**605,042**	0	0.00%	
45-1000 Interest on PRCC Bond	4,098	8,500	0.00%	12,185	16,247	12,875	16,972	**8,500**	**8,500**	0	0.00%	
Department Totals	**76,354**	**639,042**	**-0.08%**	**465,967**	**621,289**	**522,425**	**442,637**	**639,042**	**639,042**	**0**	**0.00%**	
Difference from Prior Year	(593,894)	(17,500)			(48,959)			**0**	**0**			

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

2025 - Expenditures Dept. 34 - Program Donations	2023 Actuals	2024 Budget	24 vs 23 % Inc / (Dec)	2024 YTD TRIO (Sept)	2024 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2025 Dept. Head	2025 Commissioners	25 vs 24 $$ Inc / (Dec)	25 vs 24 % Inc / (Dec)	2025 - Budgetary Notes / Comments
47-1512 Rape Response	3,000	3,000	0.00%	0	3,000	2,600	2,600	3,500	3,500	500	16.67%	Increase Requested
47-1514 Bangor Shelter	15,000	15,000	0.00%	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%	
47-1518 BILLS (Bgr InterLibrary Svce)	15,000	15,000	0.00%	15,000	15,000	10,862	10,862	22,500	22,500	7,500	50.00%	Increase Requested
47-1519 Orono Haz Mat Team	24,000	24,000	0.00%	20,000	24,000	24,000	21,600	30,000	27,000	3,000	12.50%	Increase Requested
47-1521 Bangor Area Recovery Network (BARN)	20,000	20,000	0.00%	20,000	20,000	19,000	19,000	20,000	20,000	0	0.00%	
47-1522 Pine Tree Hospice	1,000	1,500	50.00%	1,500	1,500	1,100	900	1,750	1,500	0	0.00%	Increase Requested
47-1525 Hirundo Wildlife Refuge	10,000	12,000	20.00%	0	12,000	10,400	10,400	15,000	12,000	0	0.00%	Increase Requested
47-1526 Together Place	7,000	10,000		10,000	10,000	8,500	8,500	15,000	10,000	0	0.00%	Increase Requested
47-XXXX Me Discover Museum								9,000	0	0	0.00%	STEM Program / Science Around Maine
Department Totals	**95,000**	**100,500**	**5.79%**	**81,500**	**100,500**	**88,362**	**84,762**	**131,750**	**111,500**	**11,000**	**10.95%**	
Difference from Prior Year	24,290	5,500			5,500			**31,250**	**11,000**			

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 35 - Penobscot County Extension	*Actuals*	Budget	*% Inc / (Dec)*	*YTD TRIO (Sept)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-1520 Penobscot County Extension	*90,000*	96,500	*7.22%*	*72,375*	*96,500*	*85,163*	*85,163*	**100,360**	**100,360**	*3,860*	*4.00%*	
Department Totals	**90,000**	**96,500**	***7.22%***	***72,375***	***96,500***	***85,163***	***85,163***	**100,360**	**100,360**	***3,860***	***4.00%***	
Difference from Prior Year	*8,130*	*6,500*			*6,500*			***3,860***	***3,860***			

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

2025 - Expenditures	2023	2024	24 vs 23	2024	2024	5 Year	5 Year	2025	2025	25 vs 24	25 vs 24	2025 - Budgetary
Dept. 38 - Soil Conservation	Actuals	Budget	% Inc / (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	**Dept. Head**	**Commissioners**	**$$ Inc / (Dec)**	**% Inc / (Dec)**	**Notes / Comments**
31-0020 Regular Employees	42,307	42,457	4.50%	33,014	44,019	38,580	39,227	**44,368**	**44,368**	1,911	4.50%	
47-1900 Self Funded Risk Pool	522	700	0.00%	459	612	620	546	**700**	**700**	0	0.00%	
47-2400 Insurance - Employee	32,332	42,200	12.20%	36,906	49,208	33,325	34,144	**46,420**	**46,420**	4,220	10.00%	Adjustment Based on Actuals
47-2410 HRA - Hlth Reimburse	600	750		600	800	625	594	**0**	**0**	-750	-100.00%	
47-2420 Hlth Sav Account (HSA)								**4,000**	**4,000**	4,000	0.00%	Contractual / New Health Plan
47-3300 Worker's Comp	680	600	103.39%	200	266	350	385	**350**	**350**	-250	-41.67%	
47-3400 Def Compensation	2,659	2,600	-25.69%	2,306	3,074	2,647	2,560	**3,500**	**3,500**	900	34.62%	
47-3700 PD FAM MED LEAVE (PFML)								**444**	**444**	444	0.00%	New / State of ME / Leave Law
47-3800 Social Security	2,789	2,600	-16.34%	2,488	3,317	2,931	2,653	**3,500**	**3,500**	900	34.62%	
Department Totals	**81,889**	**91,907**	**6.45%**	**75,973**	**101,297**	**78,703**	**80,110**	**103,282**	**103,282**	**11,374**	**12.38%**	
Difference from Prior Year	3,886	5,565			19,409			**11,374**	**11,374**			

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

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