

# **Penobscot County Commissioners**

**2026 / County Budget / Budget Committee Approved**

## **Commissioners**

**Daniel J. Tremble / 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**

**Brenda Palmer**

## 2026 - Penobscot County Budget Highlights

**Overall Summary - 19.79% increase over 2025 / Addressing Jail Funding Deficit / Negative Effects on County Cash Flow &**

Here is a summary breakdown of the 19.79% proposed increase in the 2026 / County Commissioner budget.

: Accumulated Jail Funding Gap / See 2025 / Dept. 9 / Jail Budget / Revenue Deficit

K / 2.37%: The increase in the 2026 / Dept. 9 / Jail Budget

pporioned to Jail activity

K / 3.77%: All other County Departments (Non-Jail) increase over 2025

In recognizing the significant overall increase to the 2026 / County Budget, mostly from the Jail funding issues; the County Commissioners were careful in authorizing any increase in Expenditures within County departments.

# 2	<b>HR / Human Relations</b>	In 2026, there's a continued effort and concentration on making effective changes to health insurance and other benefits. In the HR budget, there's new line for Broker Fees regarding employee benefits. In mid-2025, the County went out to RFP for these broker services ending up with about \$90k in savings. However, as benefit management becomes more complex, involving HR more directly, the need for an updated HR information and management system was needed. In the Dept. 2 / HR budget, you will see an increase for this program which will offset with savings to personnel and through efficiencies.
# 3	<b>EMA / Emerg Mgmt Agency</b>	<b>Revenues:</b> The future of EMA support from the Federal & State level is always in question. Proper future planning is even more vital toward the continued success and viability of the community support service. <b>Expenses:</b> The Commissioners made a couple reductions in the Capital section based on the support level indicated in the Capital plans of EMA. There continue to be some reductions in state & federal funding to EMA.
# 4	<b>PRCC / 911 Comm</b>	The Penobscot County Regional Communications Center has grown tremendously over the past year and a half. Due to efforts from all areas of County oversight, the staffing issues have been addressed and the center is therefore able to address overtime issue previously impacting them. This center receives the highest number of 911 calls from the coverage area (which includes contracted services for Aroostook County and several communities in Hancock County). The impact of this agency is due to the direct management by its team in seeking cost saving measures, while implementing needed upgrades covered by bond passed in 2020;
# 5	<b>District Attorney</b>	The County Jail facility is not the only County department negatively impacted by the delays of the judicial process in the State of Maine. While a few requests were not awarded by the Commission in the 2026 presentation, the County continues to find other ways to invest toward efficiencies and smoother operations.
# 6	<b>Commission</b>	The Commissioners chose to forego the annual COLA increase in stipend. In addition, they also voted for a 6% reduction in their 2025 rates. While not highly impactful in the overall buget, it does set an example.
# 7	<b>Treasurer</b>	In the Finance department, there have been continued personnel changes again in 2025. While the County is on the right path, it must address the jail deficit which impacts our cash flow and complete audit work. Within their budget presentation, is the final plans of converting to a new accounting software. The current program used is becoming more and more outdated over time. While this year is challenging, with some increase costs, the overall impact should be very positive. As with the technological investments in Human Resources, the financial changes will provide efficiencies and protections in both processes and productivity.
# 8	<b>Buildings</b>	Modest increase in this year's budget for the Buildings department. Investments from the use of ARPA funds has certainly allowed for many improvements outside of using property tax dollars. The County is working on an extensive Capital plan to bring these needed projects into a better working process.
# 10	<b>Deeds, Reg. of</b>	<b>s:</b> Recent legislative changes bring some unknown to any anticipated revenue growth in Deeds. <b>Expenses:</b> Register Bulay continues to operate a lean and productive department. No real asks in the 2026 budget presentation.

# 11	Probate, Reg. of	<p><b>Revenues:</b> An adjustment in how one Revenue line and the corresponding Expense are recorded.</p> <p><b>Expenses:</b> Very minimal increase. Contractual items with regards to wages &amp; benefits.</p>
# 12	Sheriff	<p><b>Revenues:</b> 2025 / last year of 3-year / COPS grant, which has supplemented some positions in patrol. Grants to Contract Law Enforcement agreements with some communities.</p> <p><b>Expenses:</b> Due to the knowledge of the County's budgetary and financial issues, Sheriff Morton kept all lines within reason. No new staffing requests. Contractual wages &amp; benefits drives this budget.</p>
# 13	Civil Process	<p><b>Revenues:</b> Last years' fee changes have impacted this line. Prior year estimates may have been a bit too high. The legislation has also changed to volume of papers served.</p> <p><b>Expenses:</b> Contractual Wages &amp; Benefits. Increase in the Vehicle / Capital line due to full-time servers.</p>
# 15	Information & Technology (IT)	<p>The completion of the certain upgrades using ARPA funds and transitioning these ongoing contract items into the annual County budget. Increased investment in the security and protection of County assets &amp; information. Increase concentration on the development, maintaining &amp; effective use of a CIP (Capital Improvement Plan).</p>
# 21	Jail (CAP)	<p>As addressed in the opening remarks of this highlight page; the increase to the Jail CAP is over \$4M for 2026. The increase is necessary as the historical multi-year coverage for Jail annual deficits have exhausted the County's cash flow. More importantly, and impactful, the County's Equity / Undesignated Fund Balance is in a very critical negative balance. Borrowing issues could affect an annual TAN process (cash flow) and any issues with the Bond Bank process for a new Corrections &amp; Programs facility.</p>
# 49	Revenues: Misc / Non-Dept	<p>No significant changes in 2026. The interest Revenue for the County will be negatively impacted with the lack of cash flow leading to borrowed funds.</p>

The current Penobscot County Jail facility has been a discussion for replacement over the last many years / decades. Prior to 2022, the negative impact was mostly operational inefficiencies and maintenance / replacement of capital items. Today, this facility is now producing an unsustainable draw on the County's finances. This comes from a combination of factors: boarding, transportation, medical costs and inefficiencies of operation. Over the last few years, the annual deficits (Revenues less Expenses) has accumulated to over \$9 million. While discussions and debates will occur over any new facility, the one constant which remains a key impact issue is the continued existence and use of the current PC Jail facility.

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

## 2026

### Budget

#### Budget Advisory Committee Members (BAC)

##### Commissioner Daniel I. Tremble / District I

2025 - 2026	Deputy Mayor Jenn Morin, 80 N Main St., Brewer, ME 04412	E
2025 - 2026	Councilor Sue Hawes, 73 Harlow St., Bangor, ME 04401	
2025 - 2026	Councilor Susan Faloon, 73 Harlow St., Bangor, ME 04401	E
2025 - 2026	Councilor Ellen Campbell, 570 Main Rd, Holden, ME 04402	
2025 - 2026	Rep Dani O'Halloran, Brewer, ME 04412	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	Select Chair Keith Ewing, 1221 Stetson Rd., Exeter, ME 04435	
2025 - 2026	Chair Jennifer Mitchell, 31 Exeter Rd., Corinth, ME 04427	E
2025 - 2026	Rep. Steven Foster, 56 Silver Mills Rd, Dexter, ME 04930	Leg

##### Commissioner David Marshall / District III

2025 - 2026	Honorable Michael Michaud, 3 Birch Street, E. Millinocket, ME 04430	
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**

# County of Penobscot

## 2026 Budget

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### Department Budget Presentations

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



# County of Penobscot

## Budget Calculation Sheet

### For Calendar Year of 2026

EXPENDITURES:

Departmental	(As approved by Detail)	\$	23,540,027
Jail CAP Figure		\$	12,613,875
		\$	-
<b>TOTAL EXPENDITURES</b>			<b>\$ 36,153,902</b>

REVENUES:

Departmental	(As approved by Detail)		\$5,627,118
Transfers In		\$	465,000
<b>TOTAL REVENUES</b>			<b>\$6,092,118</b>

<b>2026 - Amount to be raised through Taxation</b>	<b>\$</b>	<b>30,061,784</b>
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2025 - Amount to be raised through Taxation	\$	25,095,288
Dollar - Increase / (Decrease)	\$	4,966,496
Percentage - Increase / (Decrease)		19.79%

LD 1 Growth %  
LD 1 Growth \$\$

Over / (Under) LD 1 / Target

Budget Approved:

by Signature of the Penobscot County Commissioners

\_\_\_\_\_

Date

Daniel J. Tremble / District # 1

\_\_\_\_\_

Andre E. Cushing III / Chair / District # II

\_\_\_\_\_

David Marshall / District III

# County of Penobscot

## 2026 Budget

### Comparative Summary of Revenues

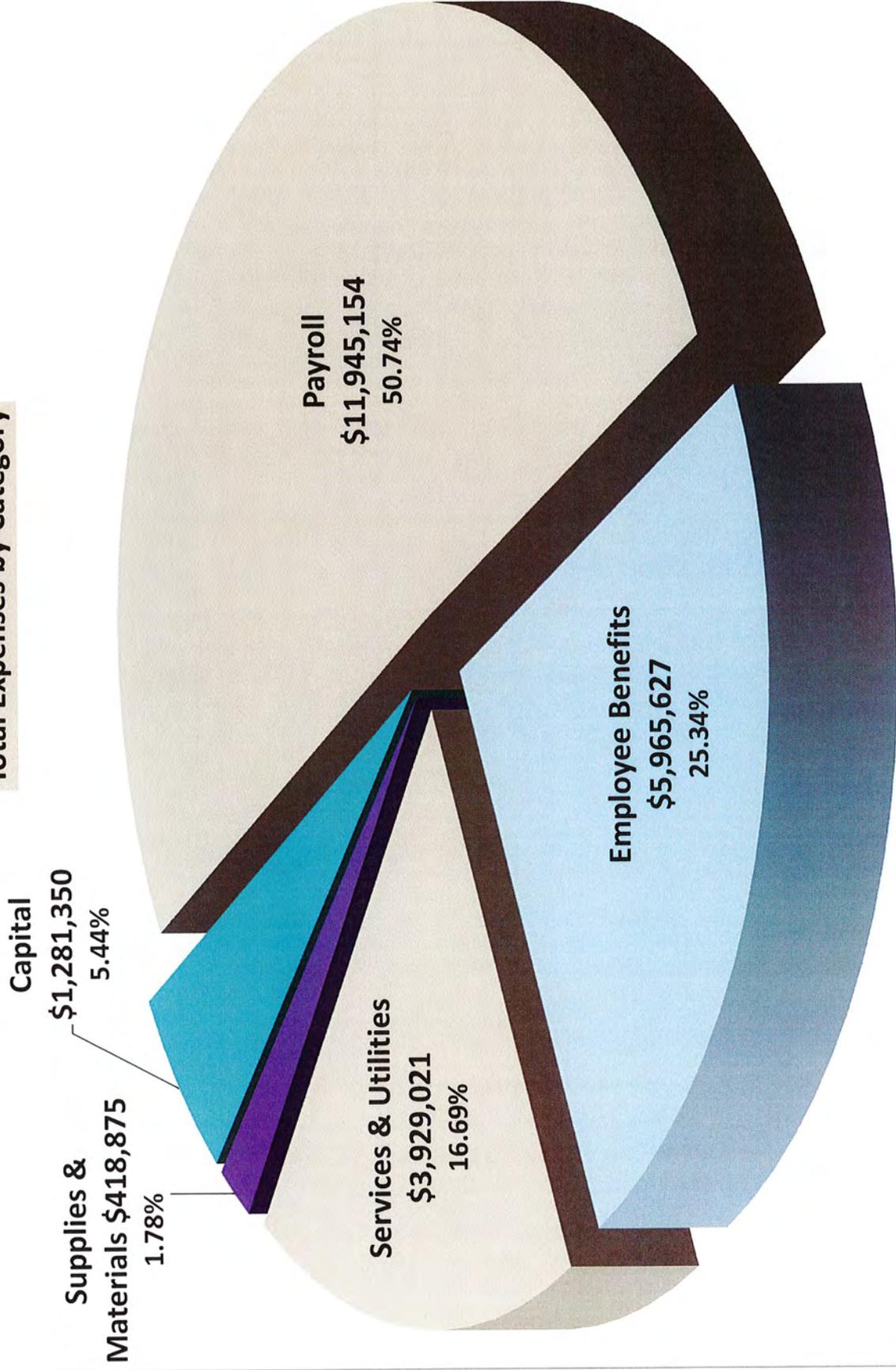
Dept. #	Account Title (Department)	2024 Actual	2025 Budget	2026 Department	2026 Commissioners	26 vs 25 \$ Inc / (Dec)	26 vs 25 % Inc / (Dec)
3	Emergency Management Agency - EMA	214,795	192,745	192,745	192,745	0	0.00%
4	RCC (Regional Communications)	219,751	226,393	233,167	233,167	6,774	2.99%
5	District Attorney's Office	60,040	61,000	61,000	61,000	0	0.00%
6	Commissioner	135,456	146,500	146,500	146,500	0	0.00%
10	Deeds, Registry of	1,248,817	1,100,000	1,100,000	1,100,000	0	0.00%
11	Probate, Registry of	257,636	287,600	288,371	288,371	771	0.27%
12	Sheriff	2,358,319	2,778,835	2,715,309	2,715,309	(63,526)	-2.29%
13	Civil Service	428,831	490,000	469,600	469,600	(20,400)	-4.16%
14	UT Administration	70,910	71,500	107,425	107,425	35,925	50.24%
15	IT (Information Technology)	10,156	10,000	10,000	10,000	0	0.00%
49	Non-Department Revenues	401,583	765,500	768,000	768,000	2,500	0.33%
	<b>Trans To Budget - Fund Balance</b>	0	232,500	0	0	(232,500)	0.00%
	<b>Revenue Totals</b>	<b>\$5,406,296</b>	<b>\$6,362,573</b>	<b>\$6,092,118</b>	<b>\$6,092,118</b>	<b>\$6,092,118</b>	

**County of Penobscot**  
2026 Budget

Comparative Summary of Expenses

Dept. #	Dept. Name	2024 Actuals	2025 Budget	Personnel Services	Employee Benefits	Services & Utilities	Supplies & Materials	Capital (Bldg & Equip)	2026 Budget Total	26 Vs 25 Budget Totals	% of Inc / (Dec)
2	Human Relations / HR	297,879	284,553	\$ 167,348	\$ 64,770	\$ 156,270	\$ 4,500	\$ 500	393,388	108,835	38.25%
3	EMA (Emergency Mgmt Agency)	434,377	542,701	\$ 273,390	\$ 138,745	\$ 52,510	\$ 12,850	\$ 55,600	533,095	(9,606)	-1.77%
4	PRCC	3,779,057	4,417,110	\$ 2,747,675	\$ 1,319,114	\$ 404,714	\$ 31,200	\$ 63,000	4,565,703	148,593	3.36%
5	District Attorney	1,468,210	1,723,558	\$ 1,004,178	\$ 535,200	\$ 164,975	\$ 24,250	\$ 19,000	1,747,603	24,045	1.40%
6	Commissioner	439,667	390,543	\$ 216,896	\$ 132,038	\$ 75,000	\$ 5,200	\$ 1,000	430,134	39,591	10.14%
7	Treasurer / Finance	385,826	450,175	\$ 279,109	\$ 131,034	\$ 101,050	\$ 6,500	\$ 500	518,193	68,018	15.11%
8	County Buildings	1,363,986	1,446,264	\$ 437,271	\$ 259,567	\$ 585,350	\$ 191,250	\$ 3,500	1,476,938	30,674	2.12%
10	Deeds, Registry of	397,303	453,607	\$ 247,526	\$ 151,080	\$ 50,950	\$ 8,775	\$ 7,000	465,331	11,724	2.58%
11	Probate, Registry of	595,529	650,617	\$ 351,660	\$ 153,091	\$ 135,400	\$ 9,000	\$ 1,500	650,650	33	0.01%
12	Sheriff	8,612,745	9,400,334	\$ 5,430,969	\$ 2,609,732	\$ 527,900	\$ 97,500	\$ 902,000	9,568,101	167,767	1.78%
13	Civil Process	519,591	575,528	\$ 327,370	\$ 205,697	\$ 37,500	\$ 10,000	\$ 27,750	608,317	32,789	5.70%
14	UT (Unorg Terr) Administration	195,006	215,203	\$ 140,027	\$ 59,489	\$ 8,300	\$ 1,850	\$ -	209,666	(5,537)	-2.57%
15	IT (Info Tech)	874,843	1,029,116	\$ 270,593	\$ 145,603	\$ 559,400	\$ 16,000	\$ 80,000	1,071,597	42,481	4.13%
18	MPERS (Retirement)	3,490	3,500	\$ -	\$ 4,200	\$ -	\$ -	\$ -	4,200	700	20.00%
19	Health & Safety	3,096	6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -	6,000	0	0.00%
22	County Insurance	106,382	105,000	\$ -	\$ 105,000	\$ -	\$ -	\$ -	105,000	0	0.00%
24	Bridge Account	100	100	\$ -	\$ 100	\$ -	\$ -	\$ -	100	0	0.00%
30	Development Corp	63,000	63,000	\$ -	\$ 63,000	\$ -	\$ -	\$ -	63,000	0	0.00%
31	Loans & Interest	690,450	639,042	\$ -	\$ 651,542	\$ -	\$ -	\$ -	651,542	12,500	1.96%
32	Building Improvement	120,000	120,000	\$ -	\$ -	\$ 120,000	\$ -	\$ -	120,000	0	0.00%
34	Program Donations	100,500	111,500	\$ -	\$ 111,500	\$ -	\$ -	\$ -	111,500	0	0.00%
35	Pen County Extension	96,500	100,360	\$ -	\$ 100,360	\$ -	\$ -	\$ -	100,360	0	0.00%
36	Penquis	25,000	25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	25,000	0	0.00%
38	Soil Conservation	95,519	103,282	\$ 46,143	\$ 60,467	\$ -	\$ -	\$ -	106,610	3,328	3.22%
39	Labor Relations	1,021	3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	3,000	0	0.00%
40	Wage Adjustment	0	5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	5,000	0	0.00%
<b>Totals (Non-Corrections)</b>		<b>20,669,077</b>	<b>22,864,093</b>	<b>\$ 11,945,154</b>	<b>\$ 5,965,627</b>	<b>\$ 3,929,021</b>	<b>\$ 418,875</b>	<b>\$ 1,281,350</b>	<b>23,540,027</b>	<b>675,934</b>	<b>3.27%</b>
				50.74%	25.34%	16.69%	1.78%	5.44%			
21	Jail CAP	8,263,518	8,594,059	\$ -	\$ 12,613,875	\$ -	\$ -	\$ -	12,613,875	4,019,816	46.77%
<b>Totals</b>		<b>28,932,595</b>	<b>31,458,152</b>						<b>36,153,902</b>	<b>4,695,750</b>	<b>14.93%</b>

**2026 County Budget  
Total Expenses by Category**



**County of Penobscot**  
Tax Distribution by Municipal Valuation

For the Calendar Year 2026

2026

2025

Municipality	Valuation	vs 2025	% Increase	Tax Liability	vs 2025	% Increase	% of Total Tax	Valuation	Tax Liability	% of Total Tax
Alton	62,600,000	0	0.00%	102,725.40	16,971	19.79%	0.34%	62,600,000	85,754.17	0.34%
Bangor	3,775,400,000	0	0.00%	6,195,358.92	1,023,533	19.79%	20.61%	3,775,400,000	5,171,826.07	20.61%
Bradford	100,250,000	0	0.00%	164,508.33	27,178	19.79%	0.55%	100,250,000	137,329.97	0.55%
Bradley	182,200,000	0	0.00%	298,986.70	49,395	19.79%	0.99%	182,200,000	249,591.22	0.99%
Brewer	1,177,350,000	0	0.00%	1,932,008.75	319,186	19.79%	6.43%	1,177,350,000	1,612,822.33	6.43%
Burlington	68,350,000	0	0.00%	112,161.04	18,530	19.79%	0.37%	68,350,000	93,630.96	0.37%
Carmel	327,850,000	0	0.00%	537,995.56	88,882	19.79%	1.79%	327,850,000	449,113.52	1.79%
Carroll Plantation	31,150,000	0	0.00%	51,116.55	8,445	19.79%	0.17%	31,150,000	42,671.61	0.17%
Charleston	114,650,000	0	0.00%	188,138.45	31,082	19.79%	0.63%	114,650,000	157,056.17	0.63%
Chester	147,850,000	0	0.00%	242,619.01	40,083	19.79%	0.81%	147,850,000	202,536.02	0.81%
Clifton	106,950,000	0	0.00%	175,502.90	28,995	19.79%	0.58%	106,950,000	146,508.13	0.58%
Corinna	186,450,000	0	0.00%	305,960.87	50,548	19.79%	1.02%	186,450,000	255,413.19	1.02%
Corinth	223,100,000	0	0.00%	366,102.82	60,484	19.79%	1.22%	223,100,000	305,619.11	1.22%
Dexter	333,000,000	0	0.00%	546,446.61	90,278	19.79%	1.82%	333,000,000	456,168.37	1.82%
Dixmont	168,050,000	0	0.00%	275,766.82	45,559	19.79%	0.92%	168,050,000	230,207.49	0.92%
East Millinocket	96,350,000	0	0.00%	158,108.50	26,121	19.79%	0.53%	96,350,000	131,987.46	0.53%
Eddington	287,550,000	0	0.00%	471,864.03	77,956	19.79%	1.57%	287,550,000	393,907.56	1.57%
Edinburg	15,850,000	0	0.00%	26,009.55	4,297	19.79%	0.09%	15,850,000	21,712.52	0.09%
Enfield	259,600,000	0	0.00%	425,998.62	70,379	19.79%	1.42%	259,600,000	355,619.55	1.42%
Etna	129,950,000	0	0.00%	213,245.46	35,230	19.79%	0.71%	129,950,000	178,015.26	0.71%
Exeter	118,900,000	0	0.00%	195,112.62	32,234	19.79%	0.65%	118,900,000	162,878.14	0.65%
Garland	105,050,000	0	0.00%	172,385.03	28,480	19.79%	0.57%	105,050,000	143,905.37	0.57%
Glenburn	538,700,000	0	0.00%	883,996.36	146,045	19.79%	2.94%	538,700,000	737,951.66	2.94%
Greenbush	116,400,000	0	0.00%	191,010.17	31,557	19.79%	0.64%	116,400,000	159,453.45	0.64%
Hampden	1,185,800,000	0	0.00%	1,945,875.03	321,477	19.79%	6.47%	1,185,800,000	1,624,397.77	6.47%
Hermon	959,400,000	0	0.00%	1,574,356.98	260,099	19.79%	5.24%	959,400,000	1,314,258.07	5.24%
Holden	516,250,000	0	0.00%	847,156.34	139,958	19.79%	2.82%	516,250,000	707,197.97	2.82%
Howland	107,650,000	0	0.00%	176,651.58	29,185	19.79%	0.59%	107,650,000	147,467.04	0.59%
Hudson	161,350,000	0	0.00%	264,772.25	43,743	19.79%	0.88%	161,350,000	221,029.33	0.88%
Kenduskeag	134,200,000	0	0.00%	220,219.62	36,382	19.79%	0.73%	134,200,000	183,837.22	0.73%
Lagrange	46,150,000	0	0.00%	75,731.26	12,512	19.79%	0.25%	46,150,000	63,219.73	0.25%
Lakeville	114,600,000	0	0.00%	188,056.40	31,069	19.79%	0.63%	114,600,000	156,987.67	0.63%
Lee	108,700,000	0	0.00%	178,374.61	29,469	19.79%	0.59%	108,700,000	148,905.41	0.59%
Levant	318,850,000	0	0.00%	523,226.73	86,442	19.79%	1.74%	318,850,000	436,784.64	1.74%
Lincoln	642,850,000	0	0.00%	1,054,904.51	174,280	19.79%	3.51%	642,850,000	880,624.14	3.51%
Lowell	80,950,000	0	0.00%	132,837.40	21,946	19.79%	0.44%	80,950,000	110,891.38	0.44%
Mattawamkeag	71,750,000	0	0.00%	117,740.37	19,452	19.79%	0.39%	71,750,000	98,288.53	0.39%
Maxfield	11,500,000	0	0.00%	18,871.28	3,118	19.79%	0.06%	11,500,000	15,753.56	0.06%
Medway	97,050,000	0	0.00%	159,257.19	26,311	19.79%	0.53%	97,050,000	132,946.37	0.53%
Milford	292,050,000	0	0.00%	479,248.44	79,176	19.79%	1.59%	292,050,000	400,071.99	1.59%
Millinocket	301,550,000	0	0.00%	494,837.76	81,752	19.79%	1.65%	301,550,000	413,085.81	1.65%
Mt Chase	58,600,000	0	0.00%	96,161.47	15,887	19.79%	0.32%	58,600,000	80,274.67	0.32%
Newburgh	198,850,000	0	0.00%	326,309.03	53,909	19.79%	1.09%	198,850,000	272,399.64	1.09%
Newport	510,500,000	0	0.00%	837,720.70	138,400	19.79%	2.79%	510,500,000	699,321.19	2.79%
Old Town	897,250,000	0	0.00%	1,472,370.02	243,250	19.79%	4.90%	897,250,000	1,229,120.34	4.90%
Orono	736,200,000	0	0.00%	1,208,090.07	199,588	19.79%	4.02%	736,200,000	1,008,501.97	4.02%
Orrington	578,650,000	0	0.00%	949,553.54	156,875	19.79%	3.16%	578,650,000	792,678.17	3.16%
Passadumkeag	34,850,000	0	0.00%	57,188.18	9,448	19.79%	0.19%	34,850,000	47,740.14	0.19%
Patten	77,800,000	0	0.00%	127,668.31	21,092	19.79%	0.42%	77,800,000	106,576.27	0.42%
Plymouth	131,300,000	0	0.00%	215,460.78	35,596	19.79%	0.72%	131,300,000	179,864.59	0.72%
Seboeis Plantation	15,550,000	0	0.00%	25,517.25	4,216	19.79%	0.08%	15,550,000	21,301.56	0.08%
Springfield	28,600,000	0	0.00%	46,932.05	7,754	19.79%	0.16%	28,600,000	39,178.42	0.16%
Stacyville	24,650,000	0	0.00%	40,450.18	6,683	19.79%	0.13%	24,650,000	33,767.42	0.13%
Stetson	153,400,000	0	0.00%	251,726.45	41,588	19.79%	0.84%	153,400,000	210,138.82	0.84%
Veazie	332,500,000	0	0.00%	545,626.12	90,143	19.79%	1.82%	332,500,000	455,483.44	1.82%
Webster Plantation	8,750,000	0	0.00%	14,358.58	2,372	19.79%	0.05%	8,750,000	11,986.41	0.05%
Winn	36,350,000	0	0.00%	59,649.65	9,855	19.79%	0.20%	36,350,000	49,794.96	0.20%
Woodville	48,450,000	0	0.00%	79,505.52	13,135	19.79%	0.26%	48,450,000	66,370.44	0.26%
Penobscot Nation	15,800,000	0	0.00%	25,927.50	4,283	19.79%	0.09%	15,800,000	21,644.02	0.09%
Unorganized Territory	607,150,000	0	0.00%	996,321.49	164,602	19.79%	3.31%	607,150,000	831,719.61	3.31%
<b>Totals</b>	<b>18,319,400,000</b>	<b>0</b>	<b>0.00%</b>	<b>30,061,784</b>	<b>4,966,496</b>	<b>19.79%</b>	<b>100.00%</b>	<b>18,319,400,000</b>	<b>25,095,288</b>	<b>100%</b>

Less Unorg Terr 17,712,250,000

29,065,463

17,712,250,000

24,263,569

Mrate vs Prior Year

1.640981

0.271

19.79%

1.369875

**Official State Valuations are not available until early 2026 - saa**

**County of Penobscot**  
**Tax Distribution by Commissioner District**  
**For the Calendar Year 2026**

**2026**

**2025**

	Municipality	2026				2025			
		Valuation	Tax Liability	vs 2025	% Increase	% of Total Tax	Valuation	Tax Liability	% of Total Tax
District 1 Daniel J. Tremble Commissioner	Bangor	3,775,400,000	6,195,358.92	1,023,533	19.79%	20.61%	3,775,400,000	5,171,826.07	4.86%
	Brewer	1,177,350,000	1,932,008.75	319,186	19.79%	6.43%	1,177,350,000	1,612,822.33	4.74%
	Clifton	106,950,000	175,502.90	28,995	19.79%	0.58%	106,950,000	146,508.13	10.97%
	Eddington	287,550,000	471,864.03	77,956	19.79%	1.57%	287,550,000	393,907.56	6.49%
	Holden	516,250,000	847,156.34	139,958	19.79%	2.82%	516,250,000	707,197.97	4.72%
	Orrington	578,650,000	949,553.54	156,875	19.79%	3.16%	578,650,000	792,678.17	4.77%
	<b>Totals</b>	<b>6,442,150,000</b>	<b>10,571,444.47</b>	<b>1,746,504</b>	<b>19.79%</b>	<b>35.17%</b>	<b>6,442,150,000</b>	<b>8,824,940.23</b>	<b>35.17%</b>

District 2 / Andre E. Cushing, Commission Chair	Carmel	327,850,000	537,995.56	88,882	19.79%	1.79%	327,850,000	449,113.52	1.79%
	Charleston	114,650,000	188,138.45	31,082	19.79%	0.63%	114,650,000	157,056.17	0.63%
	Corinna	186,450,000	305,960.87	50,548	19.79%	1.02%	186,450,000	255,413.19	1.02%
	Corinth	223,100,000	366,102.82	60,484	19.79%	1.22%	223,100,000	305,619.11	1.22%
	Dexter	333,000,000	546,446.61	90,278	19.79%	1.82%	333,000,000	456,168.37	1.82%
	Dixmont	168,050,000	275,766.82	45,559	19.79%	0.92%	168,050,000	230,207.49	0.92%
	Etna	129,950,000	213,245.46	35,230	19.79%	0.71%	129,950,000	178,015.26	0.71%
	Exeter	118,900,000	195,112.62	32,234	19.79%	0.65%	118,900,000	162,878.14	0.65%
	Garland	105,050,000	172,385.03	28,480	19.79%	0.57%	105,050,000	143,905.37	0.57%
	Glenburn	538,700,000	883,996.36	146,045	19.79%	2.94%	538,700,000	737,951.66	2.94%
	Hampden	1,185,800,000	1,945,875.03	321,477	19.79%	6.47%	1,185,800,000	1,624,397.77	6.47%
	Hermon	959,400,000	1,574,356.98	260,099	19.79%	5.24%	959,400,000	1,314,258.07	5.24%
	Hudson	161,350,000	264,772.25	43,743	19.79%	0.88%	161,350,000	221,029.33	0.88%
	Kenduskeag	134,200,000	220,219.62	36,382	19.79%	0.73%	134,200,000	183,837.22	0.73%
	Levant	318,850,000	523,226.73	86,442	19.79%	1.74%	318,850,000	436,784.64	1.74%
	Newburgh	198,850,000	326,309.03	53,909	19.79%	1.09%	198,850,000	272,399.64	1.09%
	Newport	510,500,000	837,720.70	138,400	19.79%	2.79%	510,500,000	699,321.19	2.79%
	Plymouth	131,300,000	215,460.78	35,596	19.79%	0.72%	131,300,000	179,864.59	0.72%
	Stetson	153,400,000	251,726.45	41,588	19.79%	0.84%	153,400,000	210,138.82	0.84%
	<b>Totals</b>	<b>5,999,350,000</b>	<b>9,844,818.17</b>	<b>1,626,459</b>	<b>19.79%</b>	<b>32.75%</b>	<b>5,999,350,000</b>	<b>8,218,360</b>	<b>32.75%</b>

District 3 / David Marshall, Commissioner	Alton	62,600,000	102,725.40	16,971	19.79%	0.34%	62,600,000	85,754.17	0.34%
	Bradford	100,250,000	164,508.33	27,178	19.79%	0.55%	100,250,000	137,329.97	0.55%
	Bradley	182,200,000	298,986.70	49,395	19.79%	0.99%	182,200,000	249,591.22	0.99%
	Burlington	68,350,000	112,161.04	18,530	19.79%	0.37%	68,350,000	93,630.96	0.37%
	Carroll Plantation	31,150,000	51,116.55	8,445	19.79%	0.17%	31,150,000	42,671.61	0.17%
	Chester	147,850,000	242,619.01	40,083	19.79%	0.81%	147,850,000	202,536.02	0.81%
	Drew Plantation	0	0.00	0	#DIV/0!	0.00%	0	0.00	0.00%
	East Millinocket	96,350,000	158,108.50	26,121	19.79%	0.53%	96,350,000	131,987.46	0.53%
	Edinburg	15,850,000	26,009.55	4,297	19.79%	0.09%	15,850,000	21,712.52	0.09%
	Enfield	259,600,000	425,998.62	70,379	19.79%	1.42%	259,600,000	355,619.55	1.42%
	Greenbush	116,400,000	191,010.17	31,557	19.79%	0.64%	116,400,000	159,453.45	0.64%
	Howland	107,650,000	176,651.58	29,185	19.79%	0.59%	107,650,000	147,467.04	0.59%
	Lagrange	46,150,000	75,731.26	12,512	19.79%	0.25%	46,150,000	63,219.73	0.25%
	Lakeville	114,600,000	188,056.40	31,069	19.79%	0.63%	114,600,000	156,987.67	0.63%
	Lee	108,700,000	178,374.61	29,469	19.79%	0.59%	108,700,000	148,905.41	0.59%
	Lincoln	642,850,000	1,054,904.51	174,280	19.79%	3.51%	642,850,000	880,624.14	3.51%
	Lowell	80,950,000	132,837.40	21,946	19.79%	0.44%	80,950,000	110,891.38	0.44%
	Mattawamkeag	71,750,000	117,740.37	19,452	19.79%	0.39%	71,750,000	98,288.53	0.39%
	Maxfield	11,500,000	18,871.28	3,118	19.79%	0.06%	11,500,000	15,753.56	0.06%
	Medway	97,050,000	159,257.19	26,311	19.79%	0.53%	97,050,000	132,946.37	0.53%
	Milford	292,050,000	479,248.44	79,176	19.79%	1.59%	292,050,000	400,071.99	1.59%
	Millinocket	301,550,000	494,837.76	81,752	19.79%	1.65%	301,550,000	413,085.81	1.65%
	Mt. Chase	58,600,000	96,161.47	15,887	19.79%	0.32%	58,600,000	80,274.67	0.32%
	Old Town	897,250,000	1,472,370.02	243,250	19.79%	4.90%	897,250,000	1,229,120.34	4.90%
	Orono	736,200,000	1,208,090.07	199,588	19.79%	4.02%	736,200,000	1,008,501.97	4.02%
	Passadumkeag	34,850,000	57,188.18	9,448	19.79%	0.19%	34,850,000	47,740.14	0.19%
	Patten	77,800,000	127,668.31	21,092	19.79%	0.42%	77,800,000	106,576.27	0.42%
	Sebois Plantation	15,550,000	25,517.25	4,216	19.79%	0.08%	15,550,000	21,301.56	0.08%
	Springfield	28,600,000	46,932.05	7,754	19.79%	0.16%	28,600,000	39,178.42	0.16%
	Stacyville	24,650,000	40,450.18	6,683	19.79%	0.13%	24,650,000	33,767.42	0.13%
	Veazie	332,500,000	545,626.12	90,143	19.79%	1.82%	332,500,000	455,483.44	1.82%
	Webster Plantation	8,750,000	14,358.58	2,372	19.79%	0.05%	8,750,000	11,986.41	0.05%
	Winn	36,350,000	59,649.65	9,855	19.79%	0.20%	36,350,000	49,794.96	0.20%
Woodville	48,450,000	79,505.52	13,135	19.79%	0.26%	48,450,000	66,370.44	0.26%	
<b>Totals</b>	<b>5,254,950,000</b>	<b>8,623,272.06</b>	<b>1,424,647</b>	<b>19.79%</b>	<b>28.69%</b>	<b>5,254,950,000</b>	<b>7,198,624.63</b>	<b>28.69%</b>	

	Penobscot Nation	15,800,000	25,927.50	4,283	19.79%	0.09%	15,800,000	21,644.02	0.09%
	Unorganized Territory	607,150,000	996,321.49	164,602	19.79%	3.31%	607,150,000	831,719.61	3.31%
	<b>Totals</b>	<b>18,319,400,000</b>	<b>30,061,784</b>	<b>4,966,496</b>	<b>19.79%</b>	<b>100.00%</b>	<b>18,319,400,000</b>	<b>25,095,288</b>	<b>100%</b>

Less Unorg Terr      17,712,250,000      29,065,463      17,712,250,000      24,263,569

Mrate vs Prior Year      1.640981      0.271      19.79%      1.369875

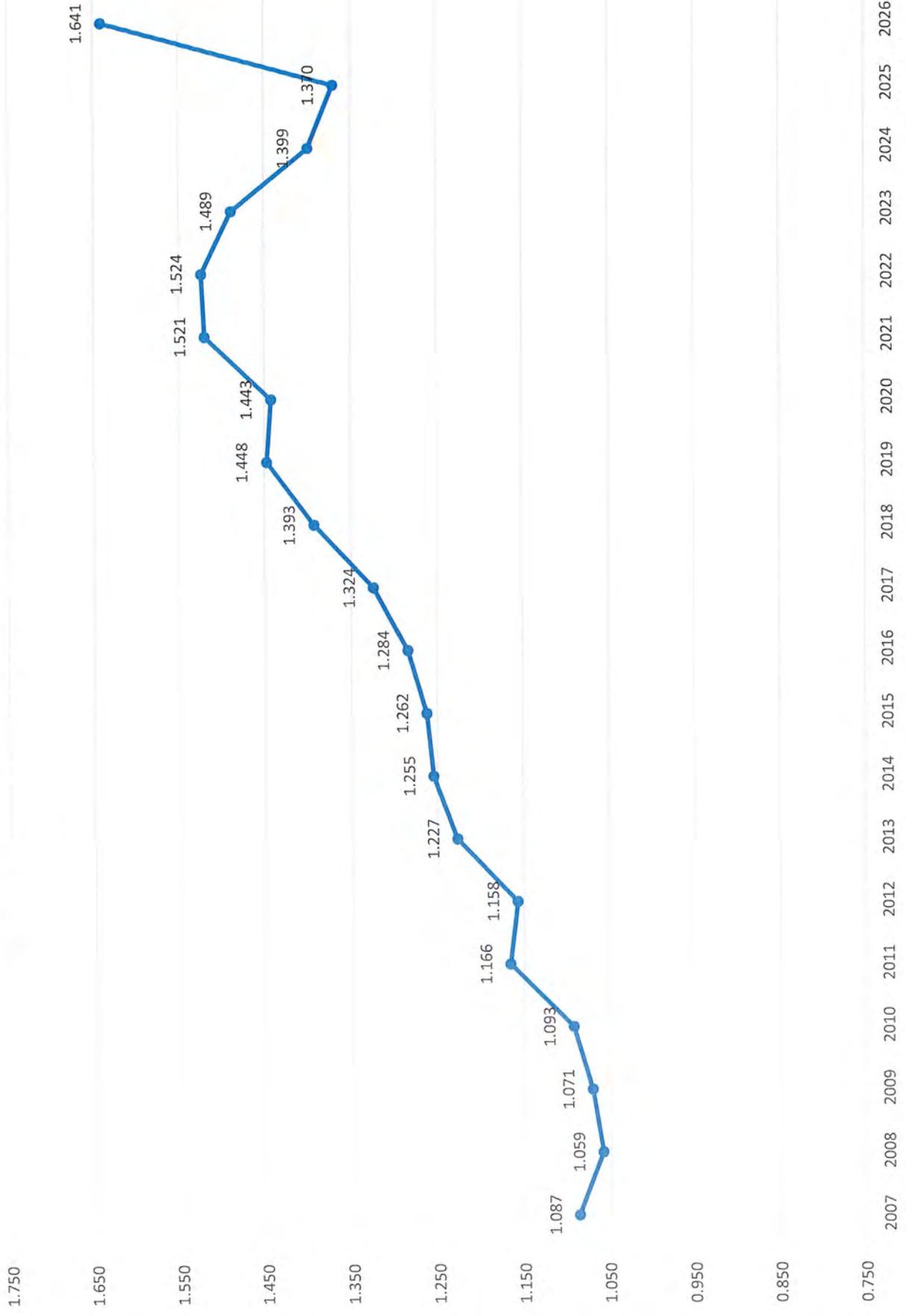
## County of Penobscot 2026

### Comparative Schedule of Tax Rates, Valuations & Levy

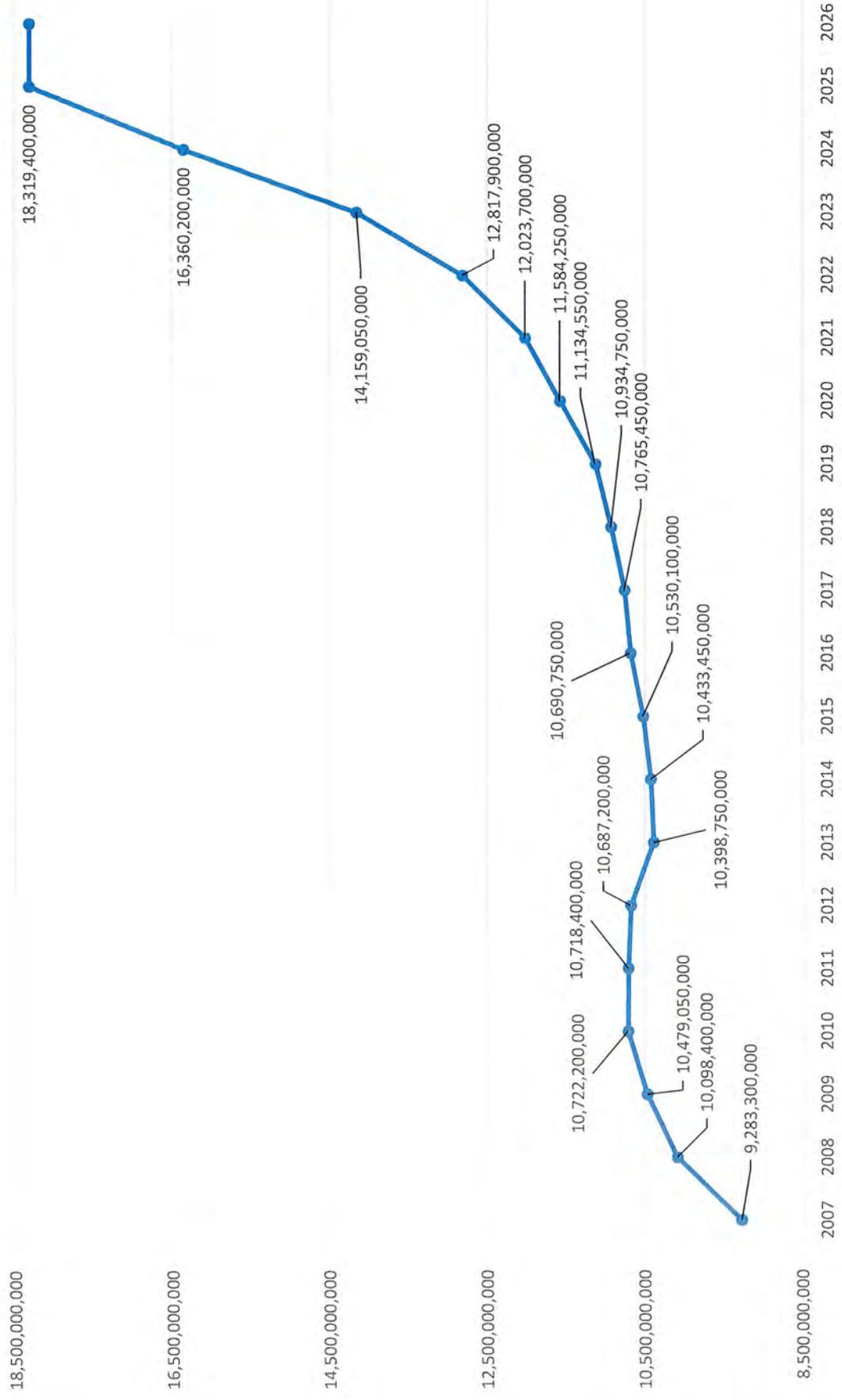
<u>YEAR</u>	<u>TAX RATE PER \$1,000</u>	<u>% Change Previous Yr</u>	<u>Total VALUATION</u>	<u>% Change Previous Yr</u>		<u>TAX LEVY</u>	<u>% Change Previous Yr</u>
1990	1.060	-7.83%	4,504,100,000	20.54%	\$	4,774,346	11.11%
1995	0.868	2.7%	5,733,850,000	-0.24%	\$	4,976,982	2.48%
2000	0.931	3.63%	6,188,750,000	2.07%	\$	5,759,490	5.78%
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%
<b>2007</b>	<b>1.087</b>	<b>0.09%</b>	<b>9,283,300,000</b>	<b>6.35%</b>	<b>\$</b>	<b>10,090,947</b>	<b>6.45%</b>
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	17.15%
2025	1.370	-2.08%	18,319,400,000	11.98%	\$	25,095,288	19.01%
<b>2026</b>	<b>1.641</b>	<b>19.79%</b>	<b>18,319,400,000</b>	<b>0.00%</b>	<b>\$</b>	<b>30,061,784</b>	<b>19.79%</b>

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

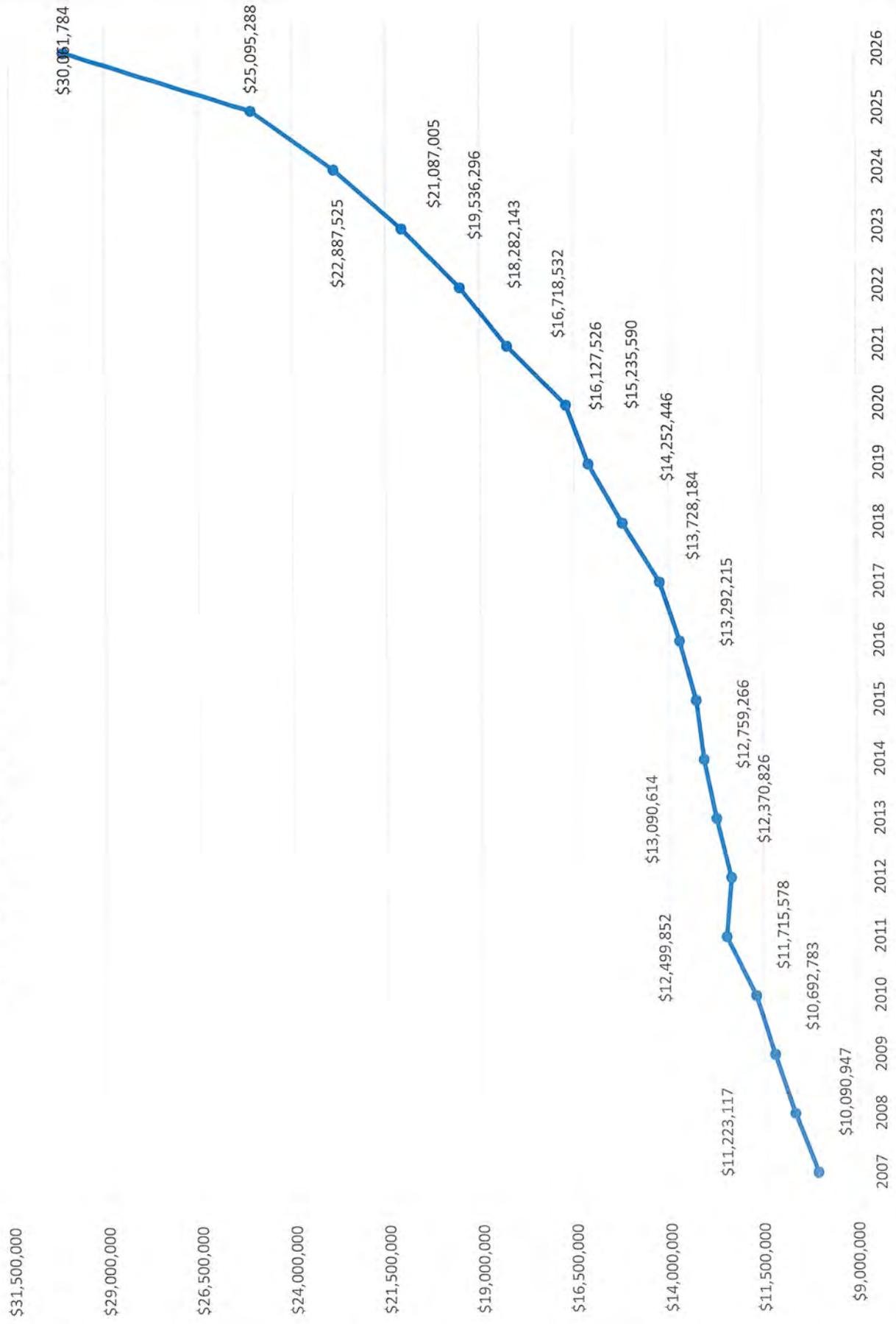
County Budget / Historical MRate (2007 - Current)



## County Budget / Historical Valuation (2007 - Current)



# County Budget / Historical Assessment (2007 - Current)



2026 - Revenues Dept. 49 - Misc Revenues / Non-Dept.	2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
26 - Gas Tax Reimbursement	0	17,500	28,922	38,563	16,500	17,600	20,000	20,000	2,500	14.29%		
32 - Investment Interest	118,555	7,500	42,191	56,255	9,000	61,914	7,500	7,500	0	0.00%		
64 - Office Space Rental	93,569	94,500	72,185	96,246	129,800	132,067	94,500	94,500	0	0.00%		
76 - Vehicles Sold (Sheriff / Jail)	14,459	6,000	10,800	14,400	6,000	28,209	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	462,000	0	465,000	465,000	0	0.00%		
<b>Department Totals</b>	<b>401,583</b>	<b>765,500</b>	<b>329,098</b>	<b>380,464</b>	<b>798,300</b>	<b>404,517</b>	<b>768,000</b>	<b>768,000</b>	<b>2,500</b>	<b>0.33%</b>		
		(65,500)	(48,004)	(74,944)			2,500		2,500			

*Difference from Prior Year*

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary	
Dept: 02 - Human Relations / HR		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll												
31-0007	HR Administrator	88,193	82,393	62,482	83,309	74,543	79,929	88,244	88,244	5,851	7.10%	COLA & Step
31-0011	Asst to Dept. Head	54,636	61,345	47,482	63,310	47,657	43,950	67,104	67,104	5,759	9.39%	COLA & Step
34-0001	Regular PT Payroll	27,727	26,188	24,843	33,124			12,000	12,000	-14,188	-54.18%	Staff Adjustment / HRIS Benefit?
Payroll Services Totals		170,556	169,926	134,807	179,743	131,223	136,049	167,348	167,348	(2,578)	-1.52%	
Employee Benefits												
47-1900	Self Funded Risk Pool	1,766	1,700	1,545	2,060	1,540	1,671	2,100	2,100	400	23.53%	Adjustment / Based on 2025 Actuals
47-2400	Insurance - Employee	38,622	41,462	22,281	26,738	44,000	33,565	29,712	29,712	-11,750	-28.34%	Adjustment / Based on 2025 Actuals
47-2415	Hth Insurance Stipend	3,000	3,000	3,439	4,586	3,000	2,967	3,000	3,000	0	0.00%	
47-2420	Hth Sav Account (HSA)		4,000	4,000	4,000			4,000	4,000	0	0.00%	
47-3300	Worker's Comp	1,002	608	593	791	1,460	1,444	863	863	255	41.88%	
47-3400	Def Compensation	0	0	0	0	2,261	767	0	0	0		
47-3500	ME PERS (Retire)	11,772	14,518	4,217	5,622	9,596	9,220	11,456	11,456	-3,062	-21.09%	Adjustment / Based on 2025 Actuals
47-3700	PD FAM MED LEAVE (PFML)		1,700	1,349	1,798			837	837	-863	-50.78%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	15,390	12,999	11,260	15,014	10,119	10,875	12,802	12,802	-197	-1.51%	
Employee Benefits Totals		71,552	79,987	48,685	60,609	72,515	61,668	64,770	64,770	(15,217)	-19.02%	
<b>Division 3 - Payroll Totals</b>		<b>242,108</b>	<b>249,913</b>	<b>183,492</b>	<b>240,352</b>	<b>203,738</b>	<b>197,718</b>	<b>232,118</b>	<b>232,118</b>	<b>(17,795)</b>	<b>-7.12%</b>	
Services												
40-0200	Computer Programming	2,319	100	195	260	100	735	54,900	54,900	54,800	54800.00%	HRIS and PowerDMS- Includes \$16,825 one time fee
40-0400	Legal Assistance	29,776	8,500	3,328	4,437	6,100	11,084	8,500	8,500	0	0.00%	
40-0700	Employee Assist Prgm	7,862	5,760	5,492	7,322	5,760	6,610	6,420	6,420	660	11.46%	\$1,605 per Quarter
40-0750	Employee Benefit Prgm	3,375	6,600	1,430	5,000	3,240	2,330	6,600	6,600	0	0.00%	
Services Totals		43,332	20,960	10,444	17,019	15,200	20,758	76,420	76,420	55,460	264.60%	
Traveling Expenses												
41-0500	Automobile Mileage	186	400	453	604	600	232	750	750	350	87.50%	Current mileage rates, need for training
41-1000	Meals	344	250	465	620	250	265	750	750	500	200.00%	GSA rates \$33 dinner/\$16 breakfast- this covers 15 total meals between 2 people
41-1500	Lodging	0	400	0	400	400	197	1,000	1,000	600	150.00%	HR conference is 1 week
Traveling Expenses Totals		530	1,050	918	1,624	1,250	694	2,500	2,500	1,450	138.10%	
Utilities												
43-1500	Telephone	1,182	1,200	1,092	1,456	1,200	885	1,200	1,200	0	0.00%	
Utilities Totals		1,182	1,200	1,092	1,456	1,200	885	1,200	1,200	0	0.00%	

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	2026 - Budgetary	
Dept: 02 - Human Relations / HR		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Employee Benefits												
47-2300	Insurance Salary Reduction	1,831	2,500	0	1,400	2,000	1,970	2,500	2,500	0	0.00%	
47-3450	Deferred Compensation	500	500	250	500	400	500	500	500	0	0.00%	
XX-XXXX	Broker Fees											
<b>Employee Benefits Totals</b>		<b>2,331</b>	<b>3,000</b>	<b>250</b>	<b>1,900</b>	<b>2,400</b>	<b>2,470</b>	<b>70,200</b>	<b>70,200</b>	<b>67,200</b>	<b>#DIV/0!</b>	<b>New Account</b>
Office Services Expense												
48-0500	Advertising	0	500	0	250	380	152	500	500	0	0.00%	
48-2000	Dues & Fees (Not State)	95	300	35	47	277	162	1,050	1,050	750	250.00%	SHRM x 2/ME Local HR
48-3500	Postage	172	150	56	74	110	146	150	150	0	0.00%	
48-4000	Printing (Services)	376	500	0	250	500	214	1,000	1,000	500	100.00%	Marketing / Recruitment & Retention - Morale
<b>Office Services Expense Totals</b>		<b>643</b>	<b>1,450</b>	<b>91</b>	<b>621</b>	<b>1,167</b>	<b>631</b>	<b>2,700</b>	<b>2,700</b>	<b>1,250</b>	<b>86.21%</b>	
Registration & Training												
49-3400	Registrations & Enroll	550	480	1,180	1,573	480	739	750	750	270	56.25%	Career Fair / Seminars / Chamber events
49-4000	Training Education	1,532	2,000	1,116	1,489	2,000	945	2,500	2,500	500	25.00%	Need for continuing education
<b>Reg &amp; Training Totals</b>		<b>2,082</b>	<b>2,480</b>	<b>2,296</b>	<b>3,062</b>	<b>2,480</b>	<b>1,684</b>	<b>3,250</b>	<b>3,250</b>	<b>770</b>	<b>31.05%</b>	
<b>Division 4 - Serv &amp; Utilities Totals</b>		<b>50,100</b>	<b>30,140</b>	<b>15,091</b>	<b>25,682</b>	<b>23,697</b>	<b>27,123</b>	<b>156,270</b>	<b>156,270</b>	<b>126,130</b>	<b>418.48%</b>	
Food & Groceries												
51-0500	Food-Meetings	1,376	500	533	710	500	581	1,000	1,000	500	100.00%	Lunch & Learns
<b>Food -Meetings Totals</b>		<b>1,376</b>	<b>500</b>	<b>533</b>	<b>710</b>	<b>500</b>	<b>581</b>	<b>1,000</b>	<b>1,000</b>	<b>500</b>	<b>100.00%</b>	
Supplies												
53-3500	Office Supplies	3,655	3,500	4,034	4,500	3,500	4,355	3,500	3,500	0	0.00%	
<b>Supplies Totals</b>		<b>3,655</b>	<b>3,500</b>	<b>4,034</b>	<b>4,500</b>	<b>3,500</b>	<b>4,355</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>	
<b>Division 5 - Supplies &amp; Materials Totals</b>		<b>5,031</b>	<b>4,000</b>	<b>4,567</b>	<b>5,210</b>	<b>4,000</b>	<b>4,936</b>	<b>4,500</b>	<b>4,500</b>	<b>500</b>	<b>12.50%</b>	
Capital Equipment												
73-2500	Furniture & Fixtures	640	500	370	500	1,120	421	500	500	0	0.00%	G 3-996-10 / \$2,600 / 25 Beg Balance
<b>Division 7 - Bidg &amp; Equip Totals</b>		<b>640</b>	<b>500</b>	<b>370</b>	<b>500</b>	<b>1,120</b>	<b>421</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>	
<b>Department Totals</b>		<b>297,879</b>	<b>284,553</b>	<b>203,520</b>	<b>271,744</b>	<b>232,555</b>	<b>230,197</b>	<b>393,388</b>	<b>393,388</b>	<b>108,835</b>	<b>38.25%</b>	
<i>Difference from Prior Year</i>		<i>67,992</i>	<i>11,088</i>		<i>(26,135)</i>			<b>108,835</b>	<b>108,835</b>			

2026 - Revenues	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026 - Budgetary	
																Actuals
Dept: 03 - EMA / Emergency Management Agency																
05 State EMA Funds	197,750	175,745	123,022	175,745	151,195	147,404	175,745	175,745	175,745	175,745	175,745	175,745	175,745	0	0.00%	EMPG / Matching dollars / 50% - Wages / Reduction in State of ME Allocation
07 Other EMA Funds	17,045	17,000	8,500	17,000	20,000	12,834	17,000	17,000	17,000	17,000	17,000	17,000	17,000	0	0.00%	LEPC funding toward GIS Mapping
<b>Department Totals</b>	<b>214,795</b>	<b>192,745</b>	<b>131,522</b>	<b>192,745</b>	<b>167,195</b>	<b>157,671</b>	<b>192,745</b>	<b>0</b>	<b>0.00%</b>							
<i>Difference from Prior Year</i>	34,482	(21,381)		(22,050)			0	0	0	0	0	0	0	0		

2026 - Expenditures		2025		2025		2025		2026		2026		2026 - Budgetary	
Dept: 03 - EMA / Emergency Management Agency		2024	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026
Payroll	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	5 Year	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
31-0006 Department Head	81,902	84,543	63,379	84,505	70,019	70,609	90,353	90,353	90,353	5,810	6.87%	COLA & Step	
31-0010 Deputy to County Officer	71,162	75,159	35,077	46,769	62,150	57,774	65,973	65,973	-9,186	-12.22%	COLA & Step / Personnel Change		
31-0060 GIS	67,157	70,574	53,128	70,837	63,436	59,905	74,829	74,829	4,255	6.03%	COLA & Step		
34-0001 Regular PT Payroll	31,161	34,636	24,737	32,983	25,767	29,706	42,235	42,235	7,599	21.94%	COLA & Step		
<b>Payroll Services Totals</b>	<b>251,382</b>	<b>264,912</b>	<b>176,321</b>	<b>235,094</b>	<b>198,378</b>	<b>194,131</b>	<b>273,390</b>	<b>273,390</b>	<b>8,478</b>	<b>3.20%</b>			
Employee Benefits													
47-1900 Self Funded Risk Pool	2,778	3,000	2,221	2,962	2,335	2,458	3,000	3,000	0	0.00%			
47-2400 Insurance - Employee	59,636	99,514	62,380	74,856	83,637	66,938	80,000	80,000	-19,514	-19.61%	Change in Personnel Census		
47-2420 Hlth Sav Account (HSA)		10,000	4,000	4,000	5,000		10,000	10,000	0	0.00%			
47-3300 Worker's Comp	1,531	1,750	924	1,233	6,764	3,495	1,750	1,750	0	0.00%			
47-3400 Def Compensation	5,043	0	3,985	5,313	2,137	2,967	5,612	5,612	5,612	0.00%			
47-3500 ME PERS (Retire)	14,761	20,000	7,472	9,962	14,247	12,098	16,102	16,102	-3,898	-19.49%	Adjustment Based on 2025 Actuals		
47-3700 PD FAM MED LEAVE (PFML)		2,649	1,703	2,271			1,367	1,367	-1,282	-48.40%	1% - Payroll tax now split @ 1/2% each		
47-3800 Social Security (EMP)	20,213	20,266	14,354	19,138	15,271	14,685	20,914	20,914	648	3.20%			
<b>Employee Benefits Totals</b>	<b>107,812</b>	<b>157,179</b>	<b>97,039</b>	<b>119,734</b>	<b>127,781</b>	<b>105,237</b>	<b>138,745</b>	<b>138,745</b>	<b>(18,434)</b>	<b>-11.73%</b>			
<b>Division 3 - Payroll Totals</b>	<b>359,194</b>	<b>422,091</b>	<b>273,360</b>	<b>354,829</b>	<b>326,158</b>	<b>299,368</b>	<b>412,135</b>	<b>412,135</b>	<b>(9,956)</b>	<b>-2.36%</b>			
Services													
40-0200 Computer Programming	12,052	14,500	14,090	18,787	10,325	12,535	14,500	14,500	0	0.00%	Drone software / Annual subscription increases		
40-0300 Computer Services	1,323	1,200	1,470	1,961	806	1,415	1,500	1,500	300	25.00%	Annual subscription increases		
<b>Services Totals</b>	<b>13,375</b>	<b>15,700</b>	<b>15,561</b>	<b>20,747</b>	<b>11,131</b>	<b>13,950</b>	<b>16,000</b>	<b>16,000</b>	<b>300</b>	<b>1.91%</b>			
Traveling Expenses													
41-0500 Automobile Mileage	619	400	167	222	250	637	400	400	0	0.00%			
41-1000 Meals	708	850	1,041	1,388	500	615	850	850	0	0.00%			
41-1500 Lodging	805	900	1,458	1,944	625	607	1,200	1,200	300	33.33%			
<b>Traveling Expenses Totals</b>	<b>2,131</b>	<b>2,150</b>	<b>2,666</b>	<b>3,554</b>	<b>1,375</b>	<b>1,860</b>	<b>2,450</b>	<b>2,450</b>	<b>300</b>	<b>13.95%</b>			
Parts & Maintenance													
42-0500 Gas / Light Maintenance	13,432	15,000	6,193	8,257	7,400	7,474	13,000	13,000	-2,000	-13.33%	Reduced due to Vehicle Update		
42-0600 Tires	451	500	500	500	460	544	500	500	0	0.00%			
<b>Parts &amp; Maintenance Totals</b>	<b>13,883</b>	<b>15,500</b>	<b>6,693</b>	<b>8,757</b>	<b>7,860</b>	<b>8,017</b>	<b>13,500</b>	<b>13,500</b>	<b>(2,000)</b>	<b>-12.90%</b>			

**2026 - Expenditures**  
**Dept: 03 - EMA / Emergency Management Agency**

2026 - Budgetary

2024 Actuals    2025 Budget    2025 YTD TRIO (Sept)    2025 Actuals (Estimated)    5 Year Budget Avg.    5 Year Actuals Avg.    2026 Dept. Head    2026 Commissioners    26 vs 25 \$ Inc / (Dec)    26 vs 25 % Inc / (Dec)    Notes / Comments

Utilities																					
43-1500 Telephone	5,763	7,500	6,022	8,029	4,140	4,939	8,500	8,500	1,000	13.33%	Loss of HSGP / state support										
43-2000 Internet	841	1,100	973	1,298	1,043	1,122	1,100	1,100	0	0.00%											
<b>Utilities Totals</b>	<b>6,604</b>	<b>8,600</b>	<b>6,995</b>	<b>9,327</b>	<b>4,766</b>	<b>5,612</b>	<b>9,600</b>	<b>9,600</b>	<b>1,000</b>	<b>11.63%</b>											

Building / Repair & Maintenance																					
46-6500 Office Equipment	743	900	936	1,247	725	821	900	900	0	0.00%											
<b>Repair &amp; Maintenance Totals</b>	<b>743</b>	<b>900</b>	<b>936</b>	<b>1,247</b>	<b>725</b>	<b>821</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0.00%</b>											

Office Services Expense																					
48-2000 Dues & Fees (Not State)	868	750	434	579	470	499	750	750	0	0.00%											
48-3500 Postage	109	210	68	91	204	130	210	210	0	0.00%											
48-4000 Printing (Services)	519	600	602	802	410	492	600	600	0	0.00%											
<b>Office Services Expense Totals</b>	<b>1,608</b>	<b>1,560</b>	<b>1,104</b>	<b>1,472</b>	<b>1,527</b>	<b>1,323</b>	<b>1,560</b>	<b>1,560</b>	<b>0</b>	<b>0.00%</b>											

Registration & Training																					
49-4000 Training Education	7,710	8,500	5,603	7,471	3,650	3,437	8,500	8,500	0	0.00%	Continued community demand										
<b>Reg &amp; Training Totals</b>	<b>7,710</b>	<b>8,500</b>	<b>5,603</b>	<b>7,471</b>	<b>3,650</b>	<b>3,437</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0.00%</b>											
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>46,054</b>	<b>52,910</b>	<b>39,557</b>	<b>52,575</b>	<b>28,808</b>	<b>32,231</b>	<b>52,510</b>	<b>52,510</b>	<b>(400)</b>	<b>-0.76%</b>											

Food & Groceries																					
51-0500 Food-Meetings	1,000	1,000	678	904	700	774	1,200	1,200	200	20.00%	Increased Costs										
<b>Food -Meetings Totals</b>	<b>1,000</b>	<b>1,000</b>	<b>678</b>	<b>904</b>	<b>700</b>	<b>774</b>	<b>1,200</b>	<b>1,200</b>	<b>200</b>	<b>20.00%</b>											

Supplies																					
53-2400 Equipment (Supplies)	4,939	5,000	3,568	4,757	2,420	3,451	5,000	5,000	0	0.00%											
53-3500 Office Supplies	2,459	2,500	2,151	2,869	1,960	2,364	2,700	2,700	200	8.00%	Increased Costs										
53-7500 Radios-Base Supplies	2,070	2,000	393	524	1,250	2,184	2,000	2,000	0	0.00%											
<b>Supplies Totals</b>	<b>9,468</b>	<b>9,500</b>	<b>6,112</b>	<b>8,150</b>	<b>5,630</b>	<b>7,999</b>	<b>9,700</b>	<b>9,700</b>	<b>200</b>	<b>2.11%</b>											

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 03 - EMA / Emergency Management Agency		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Uniforms & Clothing												
54-0500 Clothing Uniforms	993	1,500	2,106	2,808	740	954	1,750	1,750	1,750	250	16.67%	Increased Costs
<i>Supplies Totals</i>		993	1,500	2,106	2,808	740	954	1,750	1,750	250	16.67%	
Reading & Reference Materials												
55-0500 Periodicals & Subscrip	169	200	181	241	181	153	200	200	200	0	0.00%	
<i>Supplies Totals</i>		169	200	181	241	181	200	200	200	0	0.00%	
<b>Division 5 - Supplies &amp; Materials Totals</b>		<b>11,630</b>	<b>12,200</b>	<b>9,077</b>	<b>12,103</b>	<b>7,251</b>	<b>9,880</b>	<b>12,850</b>	<b>12,850</b>	<b>650</b>	<b>5.33%</b>	
Capital Equipment												
73-1000 Communications	5,000	8,000	0	8,000	4,667	4,667	11,000	8,000	8,000	0	0.00%	G 3-996-40 / \$6,000 / 25 Beg Balance
73-4500 Motor Vehicles	12,000	20,000	7,978	20,000	8,000	8,000	25,000	20,000	20,000	0	0.00%	G 3-996-31 / \$3,665 / 25 Beg Balance
73-4550 Trailer Replacement		15,000	0	15,000			15,000	15,000	15,000	0	0.00%	G 3-996-42 / New in 2025
73-4551 Tires (Vehicles & Trailers)		1,500	454	1,500			1,600	1,600	1,600	100	0.00%	G 3-996-42 / See Above
73-4600 Generators		5,000	0	5,000			5,000	5,000	5,000	0	0.00%	G 3-996-41 / New in 2025
73-4700 UAS / Drones		4,000	0	4,000			4,000	4,000	4,000	0	0.00%	G 3-996-41 / See Above
73-5000 Office Equipment	500	2,000	5,695	2,000	810	800	2,000	2,000	2,000	0	0.00%	G 3-996-19 / \$5,927 / 25 Beg Balance
XX-XXXX Grant Matching Funds							20,000	0	0	0	0.00%	Potential for 25% - Local Cost Match for HSGP Funding
<b>Division 7 - Bldg &amp; Equip Totals</b>		<b>17,500</b>	<b>55,500</b>	<b>14,128</b>	<b>55,500</b>	<b>16,710</b>	<b>83,600</b>	<b>55,600</b>	<b>55,600</b>	<b>100</b>	<b>0.18%</b>	<b>G 3-996-20 / Soft Match / \$36,205</b>
<b>Department Totals</b>		<b>434,377</b>	<b>542,701</b>	<b>336,121</b>	<b>475,007</b>	<b>378,927</b>	<b>561,095</b>	<b>533,095</b>	<b>533,095</b>	<b>(9,606)</b>	<b>-1.77%</b>	
<i>Difference from Prior Year</i>		30,120	77,534		40,630		18,394	(9,606)				

**Penobscot County Commissioners**

*Dept. 3 / EMA / Capital Planning*

Updated as of: August 27th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>EMA VEHICLES / (G 3-996-31)</b>					
Beginning Balance	\$ 38,019	\$ (11,981)	\$ 13,019	\$ 43,019	\$ (1,981)
Budget Appropriation / (E 003-7-73-4500)	\$ 20,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Total Funding Available</b>	\$ 58,019	\$ 13,019	\$ 43,019	\$ 73,019	\$ 28,019
<b>Annual Projected Expenditures</b>					
2016 Explorer / Annual Rotation (5 years / Due 2025)	\$ 70,000	\$ -	\$ -	\$ -	\$ -
2023 Tahoe / Annual Rotation (5 years / Due 2028)	\$ -	\$ -	\$ -	\$ 75,000	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ 70,000	\$ -	\$ -	\$ 75,000	\$ -
<b>Annual Carry Forward Balance</b>	\$ (11,981)	\$ 13,019	\$ 43,019	\$ (1,981)	\$ 28,019

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>COMMUNICATIONS / (G 3-996-40)</b>					
Beginning Balance	\$ 6,000	\$ 14,000	\$ 8,000	\$ 19,000	\$ 17,200
Budget Appropriation / (E 003-7-73-1000)	\$ 8,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
<b>Total Funding Available</b>	\$ 14,000	\$ 25,000	\$ 19,000	\$ 30,000	\$ 28,200
<b>Annual Projected Expenditures</b>					
Radios x40 (7 years / Proj 2028)	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Repeaters x2 (10 years / Proj 2025 & 2929)	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Cell Phones & MiFi x4 (5 years / Proj 2026)	\$ -	\$ 5,000	\$ -	\$ -	\$ -
GPS w/InReach x6 (5 years / Proj 2028)	\$ -	\$ -	\$ -	\$ 2,800	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ -	\$ 17,000	\$ -	\$ 12,800	\$ -
<b>Annual Carry Forward Balance</b>	\$ 14,000	\$ 8,000	\$ 19,000	\$ 17,200	\$ 28,200

**Penobscot County Commissioners**

*Dept. 3 / EMA / Capital Planning*

Updated as of: August 27th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>OFFICE EQUIPMENT / (G 3-996-19)</b>					
Beginning Balance	\$ 5,927	\$ 2,077	\$ 4,577	\$ 7,077	\$ 9,577
Budget Appropriation / (E 003-7-73-5000)	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<b>Total Funding Available</b>	<b>\$ 7,927</b>	<b>\$ 4,577</b>	<b>\$ 7,077</b>	<b>\$ 9,577</b>	<b>\$ 12,077</b>
<b>Annual Projected Expenditures</b>					
Conference / Training Room (Virtual Meeting Equip., Projectors, Screens, Monitors, Tables, Chairs) <b>PHOTOCOPIER (2032)</b>	\$ 5,850	-	\$ -	\$ -	-
Kitchen Appliances (Refrigerator, Microwave, T. Oven, Table & Chairs)	\$ -	\$ -	\$ -	\$ -	-
Work Stations (Desks, Chairs, Monitors, Keyboards, UPS-battery back-up, printers, Filing Cabinets)	\$ -	\$ -	\$ -	\$ -	-
<b>Total / Annual Projected Expenditures</b>	<b>\$ 5,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Annual Carry Forward Balance</b>	<b>\$ 2,077</b>	<b>\$ 4,577</b>	<b>\$ 7,077</b>	<b>\$ 9,577</b>	<b>\$ 12,077</b>

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>GENERATORS / (G 3-996-41)</b>					
Beginning Balance	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000
Budget Appropriation / (E 003-7-73-4600)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Funding Available</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>
<b>Annual Projected Expenditures</b>					
Portable Generators x7 (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Annual Carry Forward Balance</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>

**Penobscot County Commissioners**

Dept. 3 / EMA / Capital Planning

Updated as of: August 27th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>UAS / DRONES / (G 3-996-41)</b>					
Beginning Balance	\$ -	\$ 4,000	\$ 7,750	\$ 11,750	\$ 15,500
Budget Appropriation / (E 003-7-73-4700)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
<b>Total Funding Available</b>	\$ 4,000	\$ 8,000	\$ 11,750	\$ 15,750	\$ 19,500
<b>Annual Projected Expenditures</b>					
Drones x2 (7 years)	\$ -	\$ -	\$ -	\$ -	\$ -
Drone Accessories	\$ -	\$ 250	\$ -	\$ 250	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ -	\$ 250	\$ -	\$ 250	\$ -
<b>Annual Carry Forward Balance</b>	\$ 4,000	\$ 7,750	\$ 11,750	\$ 15,500	\$ 19,500

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>TIRES - Vehicles &amp; Trailers / (G 3-996-42)</b>					
Beginning Balance	\$ -	\$ 300	\$ 1,100	\$ 2,700	\$ 500
Budget Appropriation / (E 003-7-73-4551)	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
<b>Total Funding Available</b>	\$ 1,500	\$ 1,900	\$ 2,700	\$ 4,300	\$ 2,100
<b>Annual Projected Expenditures</b>					
Vehicles x8 (2 years)	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ -
Trailers x16 (5 years)	\$ -	\$ -	\$ -	\$ 1,800	\$ -
Light Towers x4 (5 years)	\$ -	\$ 800	\$ -	\$ -	\$ -
Message Boards x4 (5 years)	\$ -	\$ -	\$ -	\$ 800	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ 1,200	\$ 800	\$ -	\$ 3,800	\$ -
<b>Annual Carry Forward Balance</b>	\$ 300	\$ 1,100	\$ 2,700	\$ 500	\$ 2,100

**Penobscot County Commissioners**

*Dept. 3 / EMA / Capital Planning*

Updated as of: August 27th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>DISASTER TRAILERS / (G 3-996-42)</b>					
Beginning Balance	\$ -	\$ 15,000	\$ 25,000	\$ 10,000	\$ 20,000
Budget Appropriation / (E 003-7-73-4550)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Funding Available</b>	\$ 15,000	\$ 30,000	\$ 40,000	\$ 25,000	\$ 35,000
<b>Annual Projected Expenditures</b>					
Enclosed Trailers x4 (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -
Trailer Equipment	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Light Towers x2 (10 years)	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Message Boards x2 (10 years)	\$ -	\$ -	\$ -	\$ -	\$ -
Towable Communication Tower (15 years)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ -	\$ 5,000	\$ 30,000	\$ 5,000	\$ -
<b>Annual Carry Forward Balance</b>	\$ 15,000	\$ 25,000	\$ 10,000	\$ 20,000	\$ 35,000

2026 - Revenues Dept: 04 - RCC Dispatch (Regional Communications)	2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	26 vs 25		2026 - Budgetary Notes / Comments
					Budget Avg.	Actuals Avg.			\$\$ Inc / (Dec)	% Inc / (Dec)	
06 Transcripts	455	600	146	194	450	308	600	600	0	0.00%	
07 Other PRCC	219,296	225,793	173,536	231,381	209,366	213,990	232,567	232,567	6,774	3.00%	Aroostook \$215,300
<b>Department Totals</b>	<b>219,751</b>	<b>226,393</b>	<b>173,681</b>	<b>231,575</b>	<b>209,816</b>	<b>214,299</b>	<b>233,167</b>	<b>233,167</b>	<b>6,774</b>	<b>2.99%</b>	
<i>Difference from Prior Year</i>	10,184	7,093		11,824			6,774		6,774		

2026 - Expenditures		2024	2025	2025	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 04 - RCC Dispatch (Regional Communications)		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll												
31-0006	Department Head	90,991	93,256	74,892	99,857	82,090	86,842	98,923	98,923	5,667	6.08%	COLA & Step
31-0008	Emerg. Comm. Support		75,993	14,285	37,500			62,318	62,318	-13,675	-17.99%	Hired in 2025 / Updated Wage Scale
31-0009	QA (Quality Assurance)	61,607	64,771	46,969	62,625	103,229	82,696	65,083	65,083	312	0.48%	COLA
31-0010	Deputy to County Officer	86,309	85,252	68,472	91,297	74,027	75,403	94,578	94,578	9,326	10.94%	COLA / DH - Requests \$94,578 / Orig - \$90,443 / Increase \$4,500 estimated
31-0011	Assist to Dept. Head	59,846	60,937	45,647	60,863	55,047	56,692	63,360	63,360	2,423	3.98%	COLA
31-0012	Dispatch Supervisors	189,942	350,673	263,692	351,589	293,834	241,997	368,273	368,273	17,600	5.02%	Contractual
31-0017	Senior Operator / Dispatcher	190,345	298,217	222,400	296,534	242,249	192,471	314,736	314,736	16,519	5.54%	Contractual
31-0020	Regular Employees	1,203,855	1,397,545	960,844	1,281,125	1,231,678	1,160,156	1,455,404	1,455,404	57,859	4.14%	Contractual
33-0001	Overtime Payroll / FT & PT	346,395	200,000	241,595	322,126	175,800	290,741	200,000	200,000	0	0.00%	
36-0001	Training	0	15,000	0	7,500	18,000	5,679	15,000	15,000	0	0.00%	
36-1000	Training Overtime	0	10,000	0	5,000	13,000	2,742	10,000	10,000	0	0.00%	
Payroll Services Totals		2,229,289	2,651,644	1,938,797	2,616,016	2,304,152	2,202,920	2,747,675	2,747,675	96,031	3.62%	
Employee Benefits												
47-1900	Self Funded Risk Pool	35,319	39,200	33,801	45,068	33,840	34,453	48,375	48,375	9,175	23.41%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	602,853	714,854	501,823	602,188	757,706	560,283	659,360	659,360	-55,494	-7.76%	
47-2415	Hlth Insurance Stipend	16,729	18,000	14,825	19,766	7,800	10,925	21,000	21,000	3,000	16.67%	
47-2420	Hlth Sav Account (HSA)	3,627	85,000	80,000	85,000			88,000	88,000	3,000	0.00%	
47-3300	Worker's Comp	15,697	18,595	9,254	12,338	17,036	16,579	13,243	13,243	-5,352	-28.78%	Adjustment Based on 2025 Actuals
47-3400	Def Compensation	13,809	20,000	10,085	13,446	29,818	19,897	29,559	29,559	9,559	47.79%	
47-3500	ME PERS (Retire)	202,763	200,000	165,199	220,266	188,859	181,648	235,641	235,641	35,641	17.82%	
47-3700	PD FAM MED LEAVE (PFML)	175,219	26,516	18,900	25,200	177,165	166,809	13,738	13,738	-12,778	-48.19%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)		202,851	156,812	209,083			210,197	210,197	7,346	3.62%	
Employee Benefits Totals		1,076,326	1,340,016	992,675	1,234,991	1,248,927	1,023,299	1,319,114	1,319,114	(20,902)	-1.56%	
Division 3 - Payroll Totals		3,305,615	3,991,660	2,931,472	3,851,007	3,553,079	3,226,219	4,066,789	4,066,789	75,129	1.88%	
Services												
40-0300	Computer Services	7,415	30,000	4,335	5,780	20,833	4,907	44,940	44,940	14,940	49.80%	RAPID SOS
40-0400	Legal Assistance	3,651	4,000	1,718	2,290	4,700	2,387	4,000	4,000	0	0.00%	
40-0800	Consulting Fees	63,149	8,000	6,075	8,100	13,150	18,886	8,000	8,000	0	0.00%	
40-2500	Laboratory Tests	3,166	4,000	592	789	3,200	2,365	4,000	4,000	0	0.00%	
Services Totals		77,380	46,000	12,720	16,959	33,550	26,582	60,940	60,940	14,940	32.48%	

2026 - Expenditures		2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 04 - RCC Dispatch (Regional Communications)		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)		Notes / Comments
Travelling Expenses													
41-0500	Automobile Mileage	8,675	7,000	3,939	5,252	5,600	8,153	3,500	3,500	-3,500	-50.00%		Adjustment / Based on 2025 Actuals
41-1000	Meals	1,906	1,500	1,524	2,032	1,400	1,385	1,500	1,500	0	0.00%		
41-1500	Lodging	3,507	4,500	10,354	13,805	3,900	5,878	6,500	6,500	2,000	44.44%		Increased CTO School Attendance
41-2000	Other - Tolls	2	100	1	1	93	285	100	100	0	0.00%		
<i>Traveling Expenses Totals</i>		14,090	13,100	15,819	21,092	10,993	15,701	11,600	11,600	(1,500)	-11.45%		
Parts & Maintenance													
42-0500	Gas / Light Maintenance	1,093	4,000	2,940	3,920	3,800	1,128	4,500	4,500	500	12.50%		
42-0600	Tires	0	1,000	0	0	580	0	0	0	-1,000	-100.00%		Moved Above / Gas & Lt Maint
42-0800	Parts	0	2,500	0	0	2,500	0	2,500	2,500	0	0.00%		
<i>Parts &amp; Maintenance Totals</i>		1,093	7,500	2,940	3,920	6,880	1,128	7,000	7,000	(500)	-6.67%		
Utilities													
43-0500	Electricity	6,026	9,000	5,643	7,524	3,700	5,312	10,500	10,500	1,500	16.67%		Patten/Millinocket Sites now included
43-0600	Propane (NEW)							4,000	4,000	4,000	0.00%		Tower Site Generators
43-1500	Telephone	22,634	15,000	17,415	23,219	16,080	23,161	18,000	18,000	3,000	20.00%		LTE Backhaul for Tower Sites
43-2000	Internet	1,718	2,500	1,691	2,255	1,875	1,700	3,500	3,500	1,000	40.00%		Starlink Addition
<i>Utilities Totals</i>		30,378	26,500	24,749	32,999	21,280	29,833	36,000	36,000	9,500	35.85%		
Rental													
44-0500	Rental of Land	112,200	115,000	109,736	109,736	91,700	75,787	149,444	149,444	34,444	29.95%		Annual Percentage Increase @ 3% / \$24,000 Millinocket (New)
<i>Rental Totals</i>		112,200	115,000	109,736	109,736	91,700	75,787	149,444	149,444	34,444	29.95%		
Building / Repair & Maintenance													
46-0500	Grounds Maintenance							4,000	4,000	4,000	#DIV/0!		Lawn Mowing / Bush Hogging @ Tower Sites / Currently recorded under Rental of Land
46-1500	Electrical	0	250	0	0	250	0	0	0	-250	-100.00%		Moved \$250 below to Equipment Repairs
46-3000	Equipment / Furniture	0	4,000	0	0	4,000	1,485	4,250	4,250	250	6.25%		See Above
46-5500	Radios - Base	85,178	70,000	66,790	66,790	68,000	80,888	76,180	76,180	6,180	8.83%		Service Contract for Radio System, Zetron PSP Care for Radio Consoles
46-6500	Office Equipment	1,185	2,000	1,135	1,514	2,000	1,023	2,000	2,000	0	0.00%		
46-7600	Software Licensing	49,284	35,000	39,188	40,000	35,000	40,866	35,000	35,000	0	0.00%		
<i>Repair &amp; Maintenance Totals</i>		135,647	111,250	107,114	108,304	109,250	124,261	121,430	121,430	10,180	9.15%		

2026 - Expenditures										2026 - Budgetary
Dept: 04 - RCC Dispatch (Regional Communications)										Notes / Comments
2024	2025	2025	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	
Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	
Office Services Expense										
48-2000 Dues & Fees (Not State)	245	1,500	1,895	2,527	1,700	659	2,400	900	60.00%	NENA/APCO Memberships
48-3500 Postage	1,312	400	265	353	400	551	400	0	0.00%	
<b>Office Services Expense Totals</b>	<b>1,557</b>	<b>1,900</b>	<b>2,160</b>	<b>2,880</b>	<b>2,100</b>	<b>1,210</b>	<b>2,800</b>	<b>900</b>	<b>47.37%</b>	
Registration & Training										
49-3400 Registration & Enrollment	320	3,500	5,859	7,812	3,500	2,666	3,500	0	0.00%	
49-4000 Training Education	9,370	10,000	4,029	5,372	7,700	17,535	12,000	2,000	20.00%	Increased Based on Historical Totals / 5 Yr Avg
<b>Reg &amp; Training Totals</b>	<b>9,690</b>	<b>13,500</b>	<b>9,888</b>	<b>13,184</b>	<b>11,200</b>	<b>20,201</b>	<b>15,500</b>	<b>2,000</b>	<b>14.81%</b>	
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>382,035</b>	<b>334,750</b>	<b>285,124</b>	<b>309,072</b>	<b>286,953</b>	<b>294,703</b>	<b>404,714</b>	<b>69,964</b>	<b>20.90%</b>	
Food & Groceries										
51-0500 Food-Meetings	2,162	1,500	979	1,305	1,500	2,290	1,500	0	0.00%	
<b>Food -Meetings Totals</b>	<b>2,162</b>	<b>1,500</b>	<b>979</b>	<b>1,305</b>	<b>1,500</b>	<b>2,290</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>	
Supplies										
53-2400 Equipment (Supplies)	0	2,000	0	0	2,000	0	2,000	0	0.00%	
53-3500 Office Supplies	16,368	18,000	16,824	22,431	13,500	19,006	18,000	0	0.00%	
53-6000 Public Safety	7,060	3,000	2,632	3,510	4,200	3,916	3,000	0	0.00%	
<b>Supplies Totals</b>	<b>23,428</b>	<b>23,000</b>	<b>19,456</b>	<b>25,941</b>	<b>19,700</b>	<b>22,922</b>	<b>23,000</b>	<b>0</b>	<b>0.00%</b>	
Uniforms & Clothing										
54-0500 Clothing Uniforms	3,774	6,000	2,265	3,020	5,600	3,971	6,500	500	8.33%	Consistent Full Staffing
<b>Supplies Totals</b>	<b>3,774</b>	<b>6,000</b>	<b>2,265</b>	<b>3,020</b>	<b>5,600</b>	<b>3,971</b>	<b>6,500</b>	<b>500</b>	<b>8.33%</b>	
Reading & Reference Materials										
55-0500 Periodicals & Subscripts	211	100	158	211	100	218	100	0	0.00%	
55-1000 Statute & Reference Mater	0	100	0	0	100	0	100	0	0.00%	
<b>Supplies Totals</b>	<b>211</b>	<b>200</b>	<b>158</b>	<b>211</b>	<b>200</b>	<b>218</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>	
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>29,575</b>	<b>30,700</b>	<b>22,858</b>	<b>30,477</b>	<b>27,000</b>	<b>29,400</b>	<b>31,200</b>	<b>500</b>	<b>1.63%</b>	
Capital Equipment										
73-1000 Communications Equipment	45,000	45,000	30,699	45,000	68,000	51,183	45,000	0	0.00%	G 996-17 / \$129,096 / 25 Beg Bal
73-2500 Furniture & Fixtures	9,272	7,000	6,524	7,000	6,600	9,007	10,000	3,000	42.86%	G 996-25 / \$1,900 / 25 Beg Bal
73-4500 Motor Vehicles	2,500	2,500	125	2,500	2,500	1,500	2,500	0	0.00%	G 996-35 / \$23,912 / 25 Beg Bal
73-5000 Office Equipment	1,533	4,000	0	4,000	4,000	1,892	4,000	0	0.00%	
73-7500 Computer Equipment	3,527	1,500	549	1,500	1,500	3,417	1,500	0	0.00%	G 996-22 / \$13,374 / 25 Beg Bal
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>61,832</b>	<b>60,000</b>	<b>37,897</b>	<b>60,000</b>	<b>82,600</b>	<b>66,999</b>	<b>63,000</b>	<b>3,000</b>	<b>5.00%</b>	<b>G 996-16 / \$387,410 / Disp Reserve</b>
<b>Department Totals</b>	<b>3,779,057</b>	<b>4,417,110</b>	<b>3,277,351</b>	<b>4,250,556</b>	<b>3,949,632</b>	<b>3,617,321</b>	<b>4,565,703</b>	<b>148,593</b>	<b>3.36%</b>	
<i>Difference from Prior Year</i>	215,127	128,099		471,500			148,593	148,593		

**Penobscot County Commissioners**

*Dept. 4 / PRCC / Capital Planning*

Updated as of: September 8th, 2025

	Year #	1	2	3	4	5
<b>PRCC - COMM EQUIPMENT / (G 3-996-17)</b>						
Beginning Balance	2025	\$ 129,096	\$ 174,096	\$ 219,096	\$ 264,096	\$ 309,096
Budget Appropriation / (E 004-7-73-1000)	2025	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
<b>Total Funding Available</b>		\$ 174,096	\$ 219,096	\$ 264,096	\$ 309,096	\$ 354,096
<b>Annual Projected Expenditures</b>						
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Annual Carry Forward Balance</b>		\$ 174,096	\$ 219,096	\$ 264,096	\$ 309,096	\$ 354,096

	Year #	1	2	3	4	5
<b>FURNITURE &amp; FIXTURES / (G 3-996-25)</b>						
Beginning Balance	2025	\$ 1,900	\$ 8,900	\$ 18,900	\$ 28,900	\$ 38,900
Budget Appropriation / (E 004-7-73-2500)	2025	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Funding Available</b>		\$ 8,900	\$ 18,900	\$ 28,900	\$ 38,900	\$ 48,900
<b>Annual Projected Expenditures</b>						
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Annual Carry Forward Balance</b>		\$ 8,900	\$ 18,900	\$ 28,900	\$ 38,900	\$ 48,900

**Penobscot County Commissioners**

*Dept. 4 / PRCC / Capital Planning*

Updated as of: September 8th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>VEHICLE ESCROW / (G 3-996-35)</b>					
Beginning Balance	\$ 23,912	\$ 26,412	\$ 28,912	\$ 31,412	\$ 33,912
Budget Appropriation / (E 004-7-73-4500)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<b>Total Funding Available</b>	<b>\$ 26,412</b>	<b>\$ 28,912</b>	<b>\$ 31,412</b>	<b>\$ 33,912</b>	<b>\$ 36,412</b>
<b>Annual Projected Expenditures</b>					
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	<b>\$ -</b>				
<b>Annual Carry Forward Balance</b>	<b>\$ 26,412</b>	<b>\$ 28,912</b>	<b>\$ 31,412</b>	<b>\$ 33,912</b>	<b>\$ 36,412</b>

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>OFFICE &amp; COMPUTER / (G 3-996-22)</b>					
Beginning Balance	\$ 13,374	\$ 18,874	\$ 24,374	\$ 29,874	\$ 35,374
Budget Appropriation / (E 004-7-73-5000 / Office)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Budget Appropriation / (E 004-7-73-7500 / Computer)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>Total Funding Available</b>	<b>\$ 18,874</b>	<b>\$ 24,374</b>	<b>\$ 29,874</b>	<b>\$ 35,374</b>	<b>\$ 40,874</b>
<b>Annual Projected Expenditures</b>					
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	<b>\$ -</b>				
<b>Annual Carry Forward Balance</b>	<b>\$ 18,874</b>	<b>\$ 24,374</b>	<b>\$ 29,874</b>	<b>\$ 35,374</b>	<b>\$ 40,874</b>

**Penobscot County Commissioners**

*Dept. 4 / PRCC / Capital Planning*

Updated as of: September 8th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>DISPATCH RESERVE / (G 3-996-16)</b>					
Beginning Balance	\$ 387,410	\$ 387,410	\$ 387,410	\$ 387,410	\$ 387,410
Budget Appropriation / (None to date)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Funding Available</b>	<b>\$ 387,410</b>				
<b>Annual Projected Expenditures</b>					
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	<b>\$ -</b>				
<b>Annual Carry Forward Balance</b>	<b>\$ 387,410</b>				

2026 - Revenues	2024	2025	2025	2025	5 Year		2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
					Actuals	Budget						
Dept: 05 - District Attorney												
46 Deferred Disposition	5,040	6,000	2,995	3,993	7,600	5,666	6,000	6,000	6,000	0	0.00%	
07 Other DA (VOCA Grant \$\$)	55,000	55,000	27,500	55,000			55,000	55,000	55,000	0	0.00%	
<b>Department Totals</b>	<b>60,040</b>	<b>61,000</b>	<b>30,495</b>	<b>58,993</b>	<b>7,600</b>	<b>5,666</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>0</b>	<b>0.00%</b>	

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	26 vs 25	2026 - Budgetary	
Dept: 05 - District Attorney		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll											
31-0011	Assist to Dept. Head	69,300	70,455	52,785	70,380	62,198	85,000	77,341	6,886	9.77%	COLA / DH Request of \$85K
31-0015	Investigator	88,893	86,581	66,734	88,978	74,785	90,150	90,150	3,569	4.12%	COLA
31-0018	Victim Witness Advocate	168,694	302,406	234,683	312,911	224,418	328,347	328,347	25,941	8.58%	COLA & Step DH - Requests adding 8 hours to PT / VWA position
31-NEW	VWA / Clerical						41,229	0	0	0.00%	NEW - Position Request
31-0020	Regular Employees	446,659	442,134	322,078	429,437	356,383	473,813	473,813	31,679	7.17%	COLA & Step / Contractual
34-0001	Regular Part Time Payroll	33,532	25,449	11,196	14,928	28,077	26,026	26,026	577	2.27%	
34-0002	PT Legal Internship	6,000	8,500	16,200	21,600	6,558	8,500	8,500	0	0.00%	
Payroll Services Totals		813,079	935,525	703,675	938,234	752,419	1,053,065	1,004,178	68,653	7.34%	
Employee Benefits											
47-1900	Self Funded Risk Pool	12,147	11,000	11,209	14,945	10,300	12,200	12,200	1,200	10.91%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	344,550	380,581	280,041	336,049	290,974	343,381	330,000	-50,581	-13.29%	
47-2410	HRA - Hlth Reimburse	5,220	6,500	3,314	4,419	5,600	6,500	5,000	-1,500	-23.08%	
47-2420	Hlth Sav Account (HSA)		20,000	20,000	20,000		25,000	25,000	5,000	0.00%	
47-3300	Worker's Comp	2,905	4,450	1,790	2,386	17,862	4,500	3,500	-950	-21.35%	
47-3400	Def Compensation	11,399	11,222	7,312	9,749	11,808	11,000	10,000	-1,222	-10.89%	Adjustment Based on 2025 Actuals
47-3500	ME PERS (Retire)	63,509	65,901	43,836	58,448	51,696	75,000	65,000	-901	-1.37%	Adjustment Based on 2025 Actuals
47-3700	PD FAM MED LEAVE (PFML)		9,295	6,448	8,598		5,235	5,000	-4,295	-46.21%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	65,350	71,109	56,725	75,634	57,686	80,101	79,500	8,391	11.80%	
Employee Benefits Totals		505,080	580,058	430,676	530,229	451,785	562,917	535,200	(44,858)	-7.73%	
Division 3 - Payroll Totals		1,318,159	1,515,583	1,134,351	1,468,462	1,204,204	1,615,983	1,539,378	23,795	1.57%	
Services											
40-0300	Computer Services	47,890	76,600	32,964	48,235	63,640	76,600	76,600	0	0.00%	MEDATS / Updated System
40-0400	Legal Assistance	0	3,000	0	0	2,500	3,000	3,000	0	0.00%	
40-0650	Insurance (Non Risk Pool)		2,000	0	0		2,000	2,000	0	0.00%	
40-8000	Transcripts	3,027	1,500	594	792	1,700	1,500	1,500	0	0.00%	
Services Totals		50,918	83,100	33,559	49,027	67,740	83,100	83,100	0	0.00%	

2026 - Expenditures

2026 - Budgetary

Dept: 05 - District Attorney

Notes / Comments

	2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	26 vs 25
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	\$\$ Inc / (Dec)	% Inc / (Dec)
Traveling Expenses											
41-0500 Automobile Mileage	10,277	10,000	3,240	4,320	11,000	6,099	10,000	10,000	0	0	0.00%
41-1000 Meals	591	2,000	65	86	1,500	508	2,000	2,000	0	0	0.00%
41-1500 Lodging	3,048	10,000	0	0	7,600	2,117	10,000	10,000	0	0	0.00%
41-2000 Other - Tolls	35	25	0	0	25	9	25	25	0	0	0.00%
41-2100 Parking Permits & Fees	3,055	4,000	2,016	2,688	4,000	2,936	4,000	4,000	0	0	0.00%
<i>Travelling Expenses Totals</i>	<i>17,006</i>	<i>26,025</i>	<i>5,321</i>	<i>7,094</i>	<i>24,125</i>	<i>11,667</i>	<i>26,025</i>	<i>26,025</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
Parts & Maintenance											
42-0500 Gas / Light Maintenance	1,744	2,000	1,113	1,485	2,000	1,684	2,000	2,000	0	0	0.00%
42-0600 Tires	0	600	715	953	600	441	600	600	0	0	0.00%
42-0800 Parts	835	2,000	43	57	2,000	1,064	2,000	2,000	0	0	0.00%
<i>Parts &amp; Maintenance Totals</i>	<i>2,579</i>	<i>4,600</i>	<i>1,871</i>	<i>2,495</i>	<i>4,600</i>	<i>3,189</i>	<i>4,600</i>	<i>4,600</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
Utilities											
43-1500 Telephone	7,638	7,500	6,071	8,095	7,080	6,524	7,500	7,500	0	0	0.00%
<i>Utilities Totals</i>	<i>7,638</i>	<i>7,500</i>	<i>6,071</i>	<i>8,095</i>	<i>7,080</i>	<i>6,524</i>	<i>7,500</i>	<i>7,500</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
Rental											
44-1000 Rental of Bldgs & Offices	9,450	11,000	3,150	4,200	12,040	8,243	11,000	11,000	0	0	0.00%
<i>Rental Totals</i>	<i>9,450</i>	<i>11,000</i>	<i>3,150</i>	<i>4,200</i>	<i>12,040</i>	<i>8,243</i>	<i>11,000</i>	<i>11,000</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
Building / Repair & Maintenance											
46-600 Rubbish Removal (Shredding)	660	1,000	1,001	1,001	1,000	697	1,250	1,250	250	25.00%	Increased Costs
46-6500 Office Equipment	2,482	2,000	1,775	1,775	2,000	1,641	2,000	2,000	0	0.00%	
<i>Repair &amp; Maintenance Totals</i>	<i>3,142</i>	<i>3,000</i>	<i>2,776</i>	<i>2,776</i>	<i>3,000</i>	<i>2,338</i>	<i>3,250</i>	<i>3,250</i>	<i>250</i>	<i>8.33%</i>	
Office Services Expense											
48-2000 Dues & Fees (Not State)	180	5,000	0	0	5,700	1,087	5,000	5,000	0	0.00%	
48-3500 Postage	6,878	5,500	3,125	4,167	5,840	4,789	5,500	5,500	0	0.00%	
48-4000 Printing Services	252	750	296	395	900	528	750	750	0	0.00%	
<i>Office Services Expense Totals</i>	<i>7,310</i>	<i>11,250</i>	<i>3,422</i>	<i>4,562</i>	<i>12,440</i>	<i>6,405</i>	<i>11,250</i>	<i>11,250</i>	<i>0</i>	<i>0.00%</i>	
Registration & Training											
49-0500 Criminal Investigation	4,168	4,250	2,703	3,605	3,750	3,445	4,250	4,250	0	0.00%	
49-2500 Witness Fees & Expenses	0	1,000	0	0	1,600	0	1,000	1,000	0	0.00%	
49-3400 Registrations & Enrollments	6,813	13,000	7,518	10,024	12,300	7,344	13,000	13,000	0	0.00%	
<i>Reg &amp; Training Totals</i>	<i>10,981</i>	<i>18,250</i>	<i>10,221</i>	<i>13,628</i>	<i>17,650</i>	<i>10,789</i>	<i>18,250</i>	<i>18,250</i>	<i>0</i>	<i>0.00%</i>	
<b><i>Division 4 - Serv &amp; Utilities Totals</i></b>	<b><i>109,022</i></b>	<b><i>164,725</i></b>	<b><i>66,391</i></b>	<b><i>91,878</i></b>	<b><i>148,675</i></b>	<b><i>96,155</i></b>	<b><i>164,975</i></b>	<b><i>164,975</i></b>	<b><i>250</i></b>	<b><i>0.15%</i></b>	

Cell phone stipends @ \$3,600

2026 - Expenditures		2025		2025		5 Year		2026		2026		2026 - 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	
Supplies													
53-3500 Office Supplies	12,696	15,000	8,118	10,823	14,000	12,018	15,000	15,000	15,000	0	0.00%		
<i>Supplies Totals</i>	12,696	15,000	8,118	10,823	14,000	12,018	15,000	15,000	15,000	0	0.00%		
Reading & Reference Materials													
55-0500 Periodicals & Subscripts	446	750	0	0	900	484	750	750	750	0	0.00%		
55-1000 Statute & Reference Water	8,887	8,500	6,832	9,110	8,500	8,242	8,500	8,500	8,500	0	0.00%		
<i>Supplies Totals</i>	9,333	9,250	6,832	9,110	9,400	8,726	9,250	9,250	9,250	0	0.00%		
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>22,029</b>	<b>24,250</b>	<b>14,950</b>	<b>19,933</b>	<b>23,400</b>	<b>20,744</b>	<b>24,250</b>	<b>24,250</b>	<b>24,250</b>	<b>0</b>	<b>0.00%</b>		
Capital Equipment													
73-2500 Furniture & Fixtures	2,000	2,000	0	2,000	2,000	2,245	2,000	2,000	2,000	0	0.00%		G 3-996-02 / \$40,824 / 25 Beg Balance
73-4500 Motor Vehicles	5,000	5,000	0	5,000	5,000	2,000	5,000	5,000	5,000	0	0.00%		G 3-996-34 / \$14,476 / 25 Beg Balance
73-5000 Office Equipment	4,500	4,500	0	4,500	4,500	2,045	4,500	4,500	4,500	0	0.00%		G 3-996-30 / \$30,746 / 25 Beg Balance
73-7500 Computer Equipment	7,500	7,500	0	7,500	6,500	4,552	7,500	7,500	7,500	0	0.00%		
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>19,000</b>	<b>19,000</b>	<b>0</b>	<b>19,000</b>	<b>18,000</b>	<b>10,842</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>0</b>	<b>0.00%</b>		
<b>Department Totals</b>	<b>1,468,210</b>	<b>1,723,558</b>	<b>1,215,691</b>	<b>1,599,274</b>	<b>1,394,279</b>	<b>1,305,200</b>	<b>1,824,208</b>	<b>1,747,603</b>	<b>24,045</b>		<b>1.40%</b>		
<i>Difference from Prior Year</i>	178,001	195,831		131,064			100,650		24,045				

**Penobscot County Commissioners**

**Dept. 5 / DA / Capital Planning**

Updated as of: September 11th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>DA - OFFICE EQUIPMENT / (G 3-996-34)</b>					
Beginning Balance	\$ 14,476	\$ 12,576	\$ 8,776	\$ 15,276	\$ 21,776
Budget Appropriation / (E 005-7-73-2500 / Furn & Fixtures)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Budget Appropriation / (E 005-7-73-5000 / Office Equip)	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
<b>Total Funding Available</b>	\$ 20,976	\$ 19,076	\$ 15,276	\$ 21,776	\$ 28,276
<b>Annual Projected Expenditures</b>					
Replace Toshiba 9956 (Kyoocera / WA9081 / B&W)	\$ 8,400	\$ -	\$ -	\$ -	\$ -
Toshiba API-9936 (Scheduled for Replacement - Color??)	\$ -	\$ 10,300	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ 8,400	\$ 10,300	\$ -	\$ -	\$ -
<b>Annual Carry Forward Balance</b>	\$ 12,576	\$ 8,776	\$ 15,276	\$ 21,776	\$ 28,276

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>VEHICLE ESCROW / (G 3-996-02)</b>					
Beginning Balance	\$ 40,824	\$ 10,824	\$ 15,824	\$ 20,824	\$ 25,824
Budget Appropriation / (E 005-7-73-4500)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Funding Available</b>	\$ 45,824	\$ 15,824	\$ 20,824	\$ 25,824	\$ 30,824
<b>Annual Projected Expenditures</b>					
Planned replacement of Vehicle (DA Investigator Higgins)	\$ 35,000	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ 35,000	\$ -	\$ -	\$ -	\$ -
<b>Annual Carry Forward Balance</b>	\$ 10,824	\$ 15,824	\$ 20,824	\$ 25,824	\$ 30,824

**Penobscot County Commissioners**

**Dept. 5 / DA / Capital Planning**

Updated as of: September 11th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>COMPUTER EQUIPMENT / (G 3-996-30)</b>					
Beginning Balance	\$ 30,746	\$ 25,746	\$ 20,746	\$ 15,746	\$ 10,746
Budget Appropriation / (E 005-7-73-7500 / Computer)	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
<b>Total Funding Available</b>	<b>\$ 38,246</b>	<b>\$ 33,246</b>	<b>\$ 28,246</b>	<b>\$ 23,246</b>	<b>\$ 18,246</b>
<b>Annual Projected Expenditures</b>					
Computer Replacements (Every 5 years)	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
(Planned Purchases / Estimated Amount)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	<b>\$ 12,500</b>				
<b>Annual Carry Forward Balance</b>	<b>\$ 25,746</b>	<b>\$ 20,746</b>	<b>\$ 15,746</b>	<b>\$ 10,746</b>	<b>\$ 5,746</b>

2026 - Revenues Dept: 06 - County Commissioners	2024		2025		2025		5 Year		2026		26 vs 25		26 vs 25		2026 - Budgetary Notes / Comments Per fy,26 / UT Budget / Admin 5%
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc/ (Dec)	% Inc/ (Dec)					
02 Admin Fees / 5% UT Budget	114,287	119,000	59,744	79,659	103,641	97,056	119,000	119,000	0	0.00%					
07 Other Admin Fees / UT Budget	21,170	27,500	40,545	54,061	27,500	180,372	27,500	27,500	0	0.00%					
<b>Department Totals</b>	<b>135,456</b>	<b>146,500</b>	<b>100,289</b>	<b>133,719</b>	<b>131,141</b>	<b>277,427</b>	<b>146,500</b>	<b>146,500</b>	<b>0</b>	<b>0.00%</b>					

2026 - Expenditures										2026 - Budgetary		
Dept: 06 - County Commissioners										Notes / Comments		
	2024	2025	2025	2025	2025	2025	2025	2026	2026	2026	26 vs 25	26 vs 25
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)
Payroll												
31-0004 County Administrator	121,446	121,701	91,186	121,581	101,807	106,675	126,569	126,569	126,569	4,868	4.00%	COLA
31-0005 County Officers	51,218	53,050	39,927	53,236	49,672	50,025	55,172	49,867	49,867	-3,183	-6.00%	COLA
31-0011 Assist to Dept. Head	54,049	38,092	30,359	40,479	47,238	49,155	40,460	40,460	40,460	2,368	6.22%	COLA & Step
<b>Payroll Services Totals</b>	<b>226,712</b>	<b>212,843</b>	<b>161,472</b>	<b>215,295</b>	<b>198,718</b>	<b>205,855</b>	<b>222,201</b>	<b>216,896</b>	<b>216,896</b>	<b>4,053</b>	<b>1.90%</b>	
Employee Benefits												
47-1900 Self Funded Risk Pool	2,979	3,360	2,897	3,863	3,072	2,939	4,000	4,000	4,000	640	19.05%	
47-2400 Insurance - Employee	123,232	72,448	70,666	77,500	83,937	89,104	77,496	77,496	77,496	5,048	6.97%	
47-2415 Hlth Insurance Stipend	0	3,000	2,822	3,763	1,800	2,303	3,000	3,000	3,000	0	0.00%	Census Change
47-2420 Hlth Sav Account (HSA)		10,000	10,000	10,000			12,000	12,000	12,000	2,000	0.00%	
47-3300 Worker's Comp	1,387	1,750	652	869	4,796	2,866	1,145	1,118	1,118	-632	-36.11%	
47-3400 Def Compensation	15,257	15,500	11,597	15,463	10,884	11,761	15,243	14,982	14,982	-518	-3.34%	
47-3500 ME PERS (Retire)	1,769	1,856	1,212	1,616	7,212	4,173	1,953	1,765	1,765	-91	-4.90%	
47-3700 PD FAM MED LEAVE (PFML)		2,126	1,568	2,090			1,111	1,084	1,084	-1,042	-48.99%	Adjustment Based on 2025 Actuals
47-3800 Social Security (EMP)	17,217	16,260	13,271	17,695	15,362	15,440	16,998	16,593	16,593	333	2.05%	Census Change
<b>Employee Benefits Totals</b>	<b>164,046</b>	<b>126,300</b>	<b>115,507</b>	<b>133,955</b>	<b>132,089</b>	<b>132,914</b>	<b>132,947</b>	<b>132,038</b>	<b>132,038</b>	<b>5,738</b>	<b>4.54%</b>	
<b>Division 3 - Payroll Totals</b>	<b>390,759</b>	<b>339,143</b>	<b>276,979</b>	<b>349,251</b>	<b>330,807</b>	<b>338,769</b>	<b>355,148</b>	<b>348,934</b>	<b>348,934</b>	<b>9,791</b>	<b>2.89%</b>	
Services												
40-0200 Computer Programming	2,408	1,000	341	455	1,200	1,330	32,000	32,000	32,000	31,000	3100.00%	HRIS & Edmunds
40-0400 Legal Assistance	5,312	5,000	7,184	9,579	7,100	7,725	5,000	5,000	5,000	0	0.00%	
40-1600 - Aerial Photography	0	0	0	0			0	0	0	0	0.00%	
<b>Services Totals</b>	<b>7,720</b>	<b>6,000</b>	<b>7,525</b>	<b>10,033</b>	<b>13,100</b>	<b>14,925</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>31,000</b>	<b>516.67%</b>	
Traveling Expenses												
41-0500 Automobile Mileage	5,467	7,500	4,354	5,805	4,500	3,976	7,500	7,500	7,500	0	0.00%	
41-1000 Meals	901	1,000	2,133	2,844	1,000	1,305	1,000	1,000	1,000	0	0.00%	
41-1500 Lodging	1,927	2,500	5,943	7,925	2,500	3,045	2,500	2,500	2,500	0	0.00%	
41-2000 Other - Tolls	110	100	50	67	130	218	100	100	100	0	0.00%	
41-2700 Airfare / Conference (NACO)	1,751	2,500	1,657	2,210	2,000	1,944	2,500	2,500	2,500	0	0.00%	NACO Conference / Training
<b>Traveling Expenses Totals</b>	<b>10,157</b>	<b>13,600</b>	<b>14,138</b>	<b>18,851</b>	<b>9,330</b>	<b>9,710</b>	<b>13,600</b>	<b>13,600</b>	<b>13,600</b>	<b>0</b>	<b>0.00%</b>	
Utilities												
43-1500 Telephone	755	1,000	562	749	1,070	792	1,000	1,000	1,000	0	0.00%	
<b>Utilities Totals</b>	<b>755</b>	<b>1,000</b>	<b>562</b>	<b>749</b>	<b>1,070</b>	<b>792</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0.00%</b>	

**2026 - Expenditures**  
**Dept: 06 - County Commissioners**

2024 Actuals 2025 Budget 2025 YTD TRIO (Sept) 2025 Actuals (Estimated) 5 Year Budget Avg. 5 Year Actuals Avg. 2026 Dept. Head 2026 Commissioners 26 vs 25 \$\$ Inc / (Dec) 26 vs 25 % Inc / (Dec)

2026 - Budgetary  
 Notes / Comments

	2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)
Building / Repair & Maintenance										
46-6500 Office Equipment	2,147	500	1,837	1,200	620	1,824	500	500	0	0.00%
<b>Repair &amp; Maintenance Totals</b>	<b>2,147</b>	<b>500</b>	<b>1,837</b>	<b>1,200</b>	<b>620</b>	<b>1,824</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
Office Services Expense										
48-0500 Advertising	742	2,000	0	0	1,400	1,118	2,000	2,000	0	0.00%
48-2000 Dues & Fees (Not State)	16,130	15,000	16,461	17,500	14,600	15,167	15,000	15,000	0	0.00%
48-3500 Postage	547	500	192	256	520	399	500	500	0	0.00%
48-4000 Printing Services	0	200	50	67	300	93	200	200	0	0.00%
<b>Office Services Expense Totals</b>	<b>17,419</b>	<b>17,700</b>	<b>16,703</b>	<b>17,823</b>	<b>16,820</b>	<b>16,778</b>	<b>17,700</b>	<b>17,700</b>	<b>0</b>	<b>0.00%</b>
Registration & Training										
49-3400 Registration & Enrollment	1,635	2,000	2,931	2,931	2,000	1,868	2,000	2,000	0	0.00%
49-4000 Training Education	0	3,200	1,759	2,346	2,120	479	3,200	3,200	0	0.00%
<b>Reg &amp; Training Totals</b>	<b>1,635</b>	<b>5,200</b>	<b>4,690</b>	<b>5,277</b>	<b>4,120</b>	<b>2,348</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0.00%</b>
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>39,832</b>	<b>44,000</b>	<b>45,456</b>	<b>53,933</b>	<b>45,060</b>	<b>46,376</b>	<b>75,000</b>	<b>75,000</b>	<b>31,000</b>	<b>70.45%</b>
Food & Groceries										
51-0500 Food / Meetings	3,040	1,200	2,402	3,203	1,200	2,237	1,200	1,200	0	0.00%
<b>Food &amp; Groceries Totals</b>	<b>3,040</b>	<b>1,200</b>	<b>2,402</b>	<b>3,203</b>	<b>1,200</b>	<b>2,237</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
Supplies										
53-3500 Office Supplies	3,282	3,500	2,566	3,421	3,300	3,622	3,500	3,500	0	0.00%
<b>Supplies Totals</b>	<b>3,282</b>	<b>3,500</b>	<b>2,566</b>	<b>3,421</b>	<b>3,300</b>	<b>3,622</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>
Reading & Reference Materials										
55-1000 Statute & Reference Mater	554	500	39	52	800	333	500	500	0	0.00%
<b>Supplies Totals</b>	<b>554</b>	<b>500</b>	<b>39</b>	<b>52</b>	<b>800</b>	<b>333</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>6,876</b>	<b>5,200</b>	<b>5,006</b>	<b>6,675</b>	<b>5,300</b>	<b>6,192</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0.00%</b>
Capital Equipment										
73-2500 Furniture & Fixtures	1,500	1,500	970	1,500	1,500	1,744	1,000	1,000	-500	-33.33%
73-5000 Office Equipment	700	700	0	700	700	280	0	0	-700	-100.00%
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>2,200</b>	<b>2,200</b>	<b>970</b>	<b>2,200</b>	<b>2,200</b>	<b>2,024</b>	<b>1,000</b>	<b>1,000</b>	<b>(1,200)</b>	<b>-54.55%</b>
<b>Department Totals</b>	<b>439,667</b>	<b>390,543</b>	<b>328,411</b>	<b>412,059</b>	<b>383,367</b>	<b>393,361</b>	<b>436,348</b>	<b>430,134</b>	<b>39,591</b>	<b>10.14%</b>
<i>Difference from Prior Year</i>	<i>36,978</i>	<i>(38,462)</i>		<i>(27,608)</i>			<i>45,805</i>		<i>39,591</i>	

G 3-996-08 / \$10,679 / 25 Beg Balance  
 Included in Above Account

2026 - Expenditures		2024	2025	2025	5 Year	2026	2026	2026	26 vs 25	2026 - Budgetary
Dept: 07 - Treasurer / Finance	2025	2025	YTD TRIO	2025	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	Notes / Comments
Payroll	Actuals	Budget	(Sept)	(Estimated)					(Dec)	
31-0005 County Officers	13,127	14,037	10,231	13,642	13,496	12,701	14,201	14,201	164	COLA
31-0006 Department Head	83,660	87,672	74,561	99,414	75,784	75,647	103,596	103,596	15,924	New Hire / COLA & Step
31-0010 Deputy to County Officer	65,838	72,904	77,010	102,680	64,182	71,658	75,820	75,820	2,916	COLA
31-0011 Assist to Dept. Head	63,653	57,161	44,971	59,961	51,174	58,560	61,483	61,483	4,322	COLA & Step
34-0001 Regular PT Payroll	7,713	23,309	17,596	23,461	27,465	26,599	24,008	24,008	699	Change in Census
<i>Payroll Services Totals</i>	<b>233,990</b>	<b>255,083</b>	<b>224,368</b>	<b>299,158</b>	<b>216,944</b>	<b>230,036</b>	<b>279,109</b>	<b>279,109</b>	<b>24,026</b>	
<b>Employee Benefits</b>										
47-1900 Self Funded Risk Pool	3,318	3,738	2,801	3,734	2,878	3,011	4,000	4,000	262	7.01%
47-2400 Insurance - Employee	62,289	70,000	47,674	57,209	66,620	52,504	70,000	70,000	0	0.00%
47-2410 HRA - Hlth Reimburse	1,100	0	0	0	1,200	1,075	0	0	0	#DIV/0!
47-2415 Hlth Insurance Stipend	6,089	3,000	4,538	6,050	4,500	5,630	6,000	6,000	3,000	100.00%
47-2420 Hlth Sav Account (HSA)	1,505	2,000	890	1,187	2,658	1,898	1,432	1,432	-568	-28.40%
47-3300 Worker's Comp	5,915	6,492	2,765	3,686	7,009	3,620	6,333	6,333	-159	-2.45%
47-3400 Def Compensation	15,175	14,628	9,018	12,024	8,836	9,216	14,628	14,628	0	0.00%
47-3500 ME PERS (Retire)	19,281	2,547	2,067	2,756	16,727	17,763	1,389	1,389	-1,158	-45.46%
47-3700 PD FAM MED LEAVE (PFML)	114,671	127,892	92,560	116,390	109,436	94,216	131,034	131,034	3,142	2.46%
47-3800 Social Security (EMP)	348,662	382,975	316,928	415,548	326,380	324,252	410,143	410,143	27,168	7.09%
<i>Employee Benefits Totals</i>										
<b>Division 3 - Payroll Totals</b>										
<b>Services</b>										
40-0200 Computer Programming	3,397	4,000	244	325	4,800	3,135	36,500	36,500	32,500	812.50%
40-0350 Payroll Services	20,936	32,300	27,725	36,967			38,000	38,000	5,700	17.65%
40-0400 Legal Assistance	245	200	0	0	200	1,015	200	200	0	0.00%
40-0500 Accounting & Auditing	0	15,000	25,995	25,995	11,800	13,199	17,500	17,500	2,500	16.67%
<i>Services Totals</i>	<b>24,579</b>	<b>51,500</b>	<b>53,964</b>	<b>63,287</b>	<b>27,960</b>	<b>28,930</b>	<b>92,200</b>	<b>92,200</b>	<b>40,700</b>	<b>79.03%</b>
<b>Traveling Expenses</b>										
41-0500 Automobile Mileage	84	400	144	192	350	135	400	400	0	0.00%
41-1000 Meals	152	550	421	562	530	191	550	550	0	0.00%
41-1500 Lodging	0	850	810	1,080	830	268	850	850	0	0.00%
<i>Traveling Expenses Totals</i>	<b>236</b>	<b>1,800</b>	<b>1,375</b>	<b>1,833</b>	<b>1,710</b>	<b>593</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0.00%</b>

Edmunds / TRIO Archive & HRIS  
Adjustment Based on 2025 Actuals

Increased Costs

2026 - Budgetary

26 vs 25

2026

5 Year

2025

2025

2025

2025

2024

2026 - Expenditures

Notes / Comments

26 vs 25

2026

5 Year

2025

2025

2025

2025

2024

2026 - Expenditures

Dept: 07 - Treasurer / Finance

26 vs 25

2026

5 Year

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2025

2024

2026 - Expenditures

Utilities

26 vs 25

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2024

2026 - Expenditures

43-1500 Telephone

26 vs 25

2026

5 Year

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2024

2026 - Expenditures

Utilities Totals

26 vs 25

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2024

2026 - Expenditures

Building / Repair & Maintenance

26 vs 25

2026

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2026 - Expenditures

46-6500 Office Equipment

26 vs 25

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2026 - Expenditures

Repair & Maintenance Totals

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2026

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2024

2026 - Expenditures

Office Services Expense

26 vs 25

2026

5 Year

2025

2025

2025

2025

2024

2026 - Expenditures

48-2000 Dues & Fees (Not State)

26 vs 25

2026

5 Year

2025

2025

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2024

2026 - Expenditures

48-3500 Postage

26 vs 25

2026

5 Year

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2024

2026 - Expenditures

48-4000 Printing Services

26 vs 25

2026

5 Year

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2024

2026 - Expenditures

Office Services Expense Totals

26 vs 25

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2026 - Expenditures

Registration & Training

26 vs 25

2026

5 Year

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2026 - Expenditures

49-3400 Registration & Enrollment

26 vs 25

2026

5 Year

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2024

2026 - Expenditures

Reg & Training Totals

26 vs 25

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2026 - Expenditures

Division 4 - Serv & Utilities Totals

26 vs 25

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5 Year

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2026 - Expenditures

Supplies

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2026 - Expenditures

53-3500 Office Supplies

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Supplies Totals

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2026 - Expenditures

Division 5 - Supplies & Materials Totals

26 vs 25

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2026 - Expenditures

Capital Equipment

26 vs 25

2026

5 Year

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2024

2026 - Expenditures

73-2500 Furniture & Fixtures

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2026 - Expenditures

Division 7 - Bldg & Equip Totals

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2026 - Expenditures

Department Totals

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2024

2026 - Expenditures

Difference from Prior Year

26 vs 25

2026

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2024

2026 - Expenditures

G 3-996-08 / \$10,679 / 25 Beg Balance

2026 - Expenditures		2025		2025		2025		2026		2026		2026 - Budgetary	
Dept: 08 - County Buildings		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	26 vs 25 (\$ Inc / Dec)	26 vs 25 % Inc / (Dec)	Notes / Comments	
Payroll													
31-0006	Department Head	80,404	80,558	62,683	83,577	70,490	73,613	86,723	86,723	6,165	7.65%		COLA
31-0040	Custodians	238,788	239,315	188,254	251,006	197,953	214,882	244,214	244,214	4,899	2.05%		COLA & Step / Contractual
31-0041	Maintenance Technician	73,157	98,480	65,917	87,889	77,159	76,632	106,333	106,333	7,853	7.97%		COLA & Step
	<i>Payroll Services Totals</i>	<b>392,349</b>	<b>418,353</b>	<b>316,854</b>	<b>422,472</b>	<b>345,602</b>	<b>365,126</b>	<b>437,271</b>	<b>437,271</b>	<b>18,918</b>	<b>4.52%</b>		
Employee Benefits													
47-1900	Self Funded Risk Pool	4,903	5,600	4,153	5,537	4,300	4,597	5,600	5,600	0	0.00%		
47-2400	Insurance - Employee	144,324	148,208	118,757	142,509	113,631	110,329	157,412	157,412	9,204	6.21%		
47-2410	HRA - Hlth Reimburse	2,315	3,000	385	513	2,360	1,642	1,000	1,000	-2,000	-66.67%		Adjustment Based on 2025 Actuals
47-2415	Hlth Insurance Stipend	4,000	3,000	2,252	3,003	3,000	2,501	3,000	3,000	0	0.00%		
47-2420	Hlth Sav Account (HSA)		8,000	6,000	8,000			8,000	8,000	0	0.00%		
47-2500	Unemployment Insurance	0	500	0	0	500	100	500	500	0	0.00%		
47-3300	Workers Comp	22,795	26,025	12,697	16,929	22,546	20,400	19,603	19,603	-6,422	-24.68%		Improving WC Rates
47-3400	Def Compensation	6,716	7,390	5,235	6,980	10,385	5,546	7,815	7,815	425	5.75%		
47-3500	ME PERS (Retire)	20,465	20,000	16,568	22,091	16,238	20,360	21,000	21,000	1,000	5.00%		Adjustment Based on 2025 Actuals
47-3700	PD FAM MED LEAVE (PFML)		4,184	3,036	4,048			2,186	2,186	-1,998	0.00%		1% - Payroll tax now split @ 1,2% each
47-3800	Social Security (EMP)	31,714	32,004	26,436	35,248	27,128	28,551	33,451	33,451	1,447	4.52%		
	<i>Employee Benefits Totals</i>	<b>237,231</b>	<b>257,911</b>	<b>195,520</b>	<b>244,859</b>	<b>201,325</b>	<b>195,936</b>	<b>259,567</b>	<b>259,567</b>	<b>1,656</b>	<b>0.64%</b>		
	<b>Division 3 - Payroll Totals</b>	<b>629,580</b>	<b>676,264</b>	<b>512,374</b>	<b>667,332</b>	<b>546,927</b>	<b>561,063</b>	<b>696,838</b>	<b>696,838</b>	<b>20,574</b>	<b>3.04%</b>		
Services													
40-0800	Consulting Fees	368	1,000	390	520			1,000	1,000	0	0.00%		
40-3500	Cleaning & Sanitizing	1,130	1,200	1,400	1,867	850	1,608	1,500	1,500	300	25.00%		Adjustment Based on 2025 Actuals
	<i>Services Totals</i>	<b>1,498</b>	<b>2,200</b>	<b>1,790</b>	<b>2,386</b>	<b>1,800</b>	<b>1,786</b>	<b>2,500</b>	<b>2,500</b>	<b>300</b>	<b>13.64%</b>		
Parts & Maintenance													
42-0500	Gas / Light Maintenance	688	1,000	480	640	610	524	2,250	2,250	1,250	125.00%		Combine w/ parts below
42-0800	Parts	1,323	1,750	175	233	1,550	1,274	0	0	-1,750	-100.00%		See Above / Overall Decrease
	<i>Traveling Expenses Totals</i>	<b>2,011</b>	<b>2,750</b>	<b>655</b>	<b>873</b>	<b>2,160</b>	<b>1,798</b>	<b>2,250</b>	<b>2,250</b>	<b>(500)</b>	<b>-18.18%</b>		

**2026 - Expenditures** **2026 - Budgetary**

**Dept: 08 - County Buildings**

	2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	2026 - Budgetary	
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Utilities											
43-0500 Electricity	298,104	325,000	240,680	320,907	267,620	279,130	310,000	310,000	-15,000	-4.62%	
43-1000 Sewer Fees	58,640	60,000	28,124	37,498	60,000	58,035	60,000	60,000	0	0.00%	
43-1100 Water	27,103	25,000	14,127	18,836	23,200	25,134	27,500	27,500	2,500	10.00%	
43-1500 Telephone	2,155	3,000	1,973	2,630	3,000	2,275	3,000	3,000	0	0.00%	
<b>Utilities Totals</b>	<b>386,001</b>	<b>413,000</b>	<b>284,903</b>	<b>379,871</b>	<b>353,820</b>	<b>364,574</b>	<b>400,500</b>	<b>400,500</b>	<b>(12,500)</b>	<b>-3.03%</b>	
Building / Repair & Maintenance											
46-0500 Parking Lot & Grounds	61,003	65,000	44,344	65,000	56,000	62,289	65,000	65,000	0	0.00%	
46-1000 Buildings & Structures	34,870	20,000	13,135	17,513	13,000	23,530	22,500	22,500	2,500	12.50%	Adjustment Based on Actuals / 5 Yr. Avg
46-1500 Electrical	34,132	10,000	18,925	25,233	5,800	18,538	20,000	20,000	10,000	100.00%	Adjustment Based on Actuals
46-2000 Elevator	5,576	6,000	6,345	8,459	5,800	5,880	6,000	6,000	0	0.00%	
46-3400 Generators	240	1,200	2,753	3,670	1,200	1,232	1,500	1,500	300	25.00%	Annual Inspections Required Now
46-3500 Heating	66,007	32,500	31,648	42,197	28,800	44,470	35,000	35,000	2,500	7.69%	Adjustment Based on Actuals
46-4500 Plumbing	2,407	4,000	0	0	2,800	3,071	4,000	4,000	0	0.00%	
46-6000 Rubbish Removal	25,362	25,000	19,812	26,415	19,800	23,659	25,000	25,000	0	0.00%	CC / County Bid Process
<b>Repair &amp; Maintenance Totals</b>	<b>229,596</b>	<b>163,700</b>	<b>136,961</b>	<b>188,489</b>	<b>133,200</b>	<b>182,668</b>	<b>179,000</b>	<b>179,000</b>	<b>15,300</b>	<b>9.35%</b>	
Office Services Expense											
48-0500 Advertising	0	500	155	207	500	285	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)	155	100	45	60	100	128	100	100	0	0.00%	
<b>Office Services Expense Totals</b>	<b>155</b>	<b>600</b>	<b>200</b>	<b>267</b>	<b>600</b>	<b>413</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0.00%</b>	
Registration & Training											
49-3300 Fees / State Agencies	360	500	450	600	480	352	500	500	0	0.00%	
<b>Reg &amp; Training Totals</b>	<b>360</b>	<b>500</b>	<b>450</b>	<b>600</b>	<b>480</b>	<b>352</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>	
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>619,620</b>	<b>582,750</b>	<b>424,959</b>	<b>572,487</b>	<b>491,340</b>	<b>551,590</b>	<b>585,350</b>	<b>585,350</b>	<b>2,600</b>	<b>0.45%</b>	
Heating Fuel											
52-0500 Natural Gas (Heating)	71,124	150,000	76,156	101,541	152,000	107,958	152,500	152,500	2,500	1.67%	
<b>Heating Fuel Totals</b>	<b>71,124</b>	<b>150,000</b>	<b>76,156</b>	<b>101,541</b>	<b>152,000</b>	<b>107,958</b>	<b>152,500</b>	<b>152,500</b>	<b>2,500</b>	<b>1.67%</b>	

2026 - Expenditures	2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
<b>Dept: 08 - County Buildings</b>											
<b>Supplies</b>											
53-1500 Cleaning & Disinfecting	15,123	20,000	14,683	19,577	8,800	9,348	20,000	20,000	0	0.00%	
53-2500 Maintenance	19,594	10,000	12,731	16,974	11,800	19,760	15,000	15,000	5,000	50.00%	
53-3500 Office	2,545	1,500	1,550	2,067	1,300	2,695	1,500	1,500	0	0.00%	
<b>Supplies Totals</b>	<b>37,262</b>	<b>31,500</b>	<b>28,964</b>	<b>38,619</b>	<b>21,900</b>	<b>31,803</b>	<b>36,500</b>	<b>36,500</b>	<b>5,000</b>	<b>15.87%</b>	
<b>Uniforms &amp; Clothing</b>											
54-0500 Clothing - Uniforms	2,242	1,750	2,140	2,854	1,700	1,992	1,750	1,750	0	0.00%	
<b>Uniforms &amp; Clothing Totals</b>	<b>2,242</b>	<b>1,750</b>	<b>2,140</b>	<b>2,854</b>	<b>1,700</b>	<b>1,992</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>	<b>0.00%</b>	
<b>Reading &amp; Reference</b>											
55-0500 Periodicals & Subscriptions	658	500	0	0	468	456	500	500	0	0.00%	
<b>Periodicals &amp; Subscriptions Totals</b>	<b>658</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>468</b>	<b>456</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>	
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>111,285</b>	<b>183,750</b>	<b>107,261</b>	<b>143,014</b>	<b>176,068</b>	<b>142,209</b>	<b>191,250</b>	<b>191,250</b>	<b>7,500</b>	<b>4.08%</b>	
<b>Capital Equipment</b>											
73-3500 Maintenance Equipment	3,500	3,500	370	3,500	3,500	3,500	3,500	3,500	0	0.00%	
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>3,500</b>	<b>3,500</b>	<b>370</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>	
<b>Department Totals</b>	<b>1,363,986</b>	<b>1,446,264</b>	<b>1,044,964</b>	<b>1,386,332</b>	<b>1,215,734</b>	<b>1,256,262</b>	<b>1,476,938</b>	<b>1,476,938</b>	<b>30,674</b>	<b>2.12%</b>	
<b>Difference from Prior Year</b>											
	(54,627)	59,772		22,347			30,674	30,674			

G 3-996-43 / \$1,520 / 25 Beg Balance

2026 - Revenues

2024	2025	2025	2025	5 Year	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
1,248,817	1,100,000	892,371	1,338,556	1,121,000	1,327,238	1,100,000	1,100,000	1,100,000	0	0.00%	
<b>1,248,817</b>	<b>1,100,000</b>	<b>892,371</b>	<b>1,338,556</b>	<b>1,121,000</b>	<b>1,327,238</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>0.00%</b>	

Dept: 10 - Deeds, Registry of

22 Fees - Registry of Deeds

Department Totals

2026 - Budgetary

Notes / Comments

26 vs 25

26 vs 25

2026

Commissioners

2026

Dept. Head

5 Year

Actuals Avg.

5 Year

Budget Avg.

2025

Actuals (Estimated)

2025

YTD TRIO (Sept)

2025

Budget

2024

Actuals

2026 - Expenditures

Dept: 10 - Deeds, Registry of

	2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)
Payroll										
31-0005 County Officers	64,106	66,713	49,995	66,660	57,417	59,124	69,395	69,395	2,682	4.02%
31-0010 Deputy to County Officer	55,752	58,926	44,151	58,868	51,500	51,990	63,338	63,338	4,412	7.49%
31-0020 Regular Employees	87,855	90,744	66,594	88,793	98,651	90,111	94,221	94,221	3,477	3.83%
34-0001 Regular PT Payroll	0	20,103	7,704	10,272	11,981	2,142	20,571	20,571	468	2.33%
<b>Payroll/Services Totals</b>	<b>207,712</b>	<b>236,486</b>	<b>168,445</b>	<b>224,594</b>	<b>219,549</b>	<b>203,367</b>	<b>247,526</b>	<b>247,526</b>	<b>11,040</b>	<b>4.67%</b>
Employee Benefits										
47-1900 Self Funded Risk Pool	3,548	3,864	2,994	3,992	3,353	3,375	4,173	4,173	309	8.00%
47-2400 Insurance - Employee	93,899	98,317	76,590	91,908	88,908	81,009	98,317	98,317	0	0.00%
47-2410 HRA - Hlth Reimburse	1,800	2,500	910	1,213	2,250	1,595	2,500	2,500	0	0.00%
47-2420 Hlth Sav Account (HSA)		6,000	0	6,000			6,000	6,000	0	0.00%
47-3300 Worker's Comp	1,409	1,850	825	1,100	2,809	2,020	1,576	1,576	-274	-14.82%
47-3400 Def Compensation	11,777	12,826	9,324	12,431	9,565	10,501	13,488	13,488	662	5.16%
47-3500 ME PERS (Retire)	4,421	4,583	2,924	3,898	4,332	4,958	4,852	4,852	269	5.88%
47-3700 PD FAM MED LEAVE (PFML)		2,365	1,502	2,003			1,238	1,238	-1,127	0.00%
47-3800 Social Security (EMP)	16,478	18,091	13,577	18,102	16,984	15,478	18,936	18,936	845	4.67%
<b>Employee Benefits Totals</b>	<b>133,331</b>	<b>150,396</b>	<b>108,645</b>	<b>140,648</b>	<b>129,874</b>	<b>120,537</b>	<b>151,080</b>	<b>151,080</b>	<b>684</b>	<b>0.45%</b>
<b>Division 3 - Payroll Totals</b>	<b>341,044</b>	<b>386,882</b>	<b>277,090</b>	<b>365,241</b>	<b>349,423</b>	<b>323,903</b>	<b>398,606</b>	<b>398,606</b>	<b>11,724</b>	<b>3.03%</b>
Services										
40-0300 Computer Services	19,604	25,000	15,259	20,346	27,000	19,917	25,000	25,000	0	0.00%
40-0400 Legal Assistance	0	1,000	0	0	800	137	1,000	1,000	0	0.00%
<b>Services Totals</b>	<b>19,604</b>	<b>26,000</b>	<b>15,259</b>	<b>20,346</b>	<b>27,800</b>	<b>20,053</b>	<b>26,000</b>	<b>26,000</b>	<b>0</b>	<b>0.00%</b>
Traveling Expenses										
41-0500 Automobile Mileage	371	1,000	425	567	1,000	344	1,000	1,000	0	0.00%
41-1000 Meals	189	500	238	318	500	146	500	500	0	0.00%
41-1500 Lodging	478	1,600	513	684	1,600	305	1,600	1,600	0	0.00%
41-2700 Airline, Bus, Etc	0	1,000	0	0	1,000	1	1,000	1,000	0	0.00%
<b>Traveling Expenses Totals</b>	<b>1,038</b>	<b>4,100</b>	<b>1,176</b>	<b>1,569</b>	<b>4,100</b>	<b>796</b>	<b>4,100</b>	<b>4,100</b>	<b>0</b>	<b>0.00%</b>
Utilities										
43-1500 Telephone	1,026	1,500	813	1,083	1,500	1,040	1,500	1,500	0	0.00%
43-2000 Internet	1,440	2,000	1,057	1,409	2,000	1,411	2,000	2,000	0	0.00%
<b>Utilities Totals</b>	<b>2,466</b>	<b>3,500</b>	<b>1,869</b>	<b>2,492</b>	<b>3,500</b>	<b>2,450</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>
Rental										
44-1100 Rental of Storage Space	1,876	1,000	0	0	1,000	782	1,000	1,000	0	0.00%

1% - Payroll tax split @ 1/2% each

	2024	2025	2025	2025	2025	5 Year	5 Year	2026	2026	2026	26 vs 25	26 vs 25
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	Commissioners	(\$ Inc / Dec)	(\$ Inc / Dec)
<i>Rental Totals</i>	1,876	1,000	0	0	1,000	782	1,000	1,000	1,000	1,000	0	0.00%
Building / Repair & Maintenance												
46-6500 Office Equipment	2,360	3,000	3,090	4,119	2,600	2,890	3,000	3,000	3,000	3,000	0	0.00%
<i>Repair &amp; Maintenance Totals</i>	2,360	3,000	3,090	4,119	2,600	2,890	3,000	3,000	3,000	3,000	0	0.00%
Office Services Expense												
48-0500 Advertising	0	250	0	0	250	0	250	250	250	250	0	0.00%
48-2000 Dues & Fees (Not State)	430	500	430	573	500	429	500	500	500	500	0	0.00%
48-2500 Microfilming	0	5,500	782	1,043	5,500	2,865	5,500	5,500	5,500	5,500	0	0.00%
48-3500 Postage	4,495	5,500	2,481	3,308	5,100	4,312	5,500	5,500	5,500	5,500	0	0.00%
48-4000 Printing Services	0	1,000	0	0	1,000	66	1,000	1,000	1,000	1,000	0	0.00%
<i>Office Services Expense Totals</i>	4,925	12,750	3,694	4,925	12,350	7,671	12,750	12,750	12,750	12,750	0	0.00%
Registration & Training												
49-3400 Registration & Enrollment	75	600	198	264	600	84	600	600	600	600	0	0.00%
<i>Reg &amp; Training Totals</i>	75	600	198	264	600	84	600	600	600	600	0	0.00%
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>32,345</b>	<b>50,950</b>	<b>25,286</b>	<b>33,715</b>	<b>51,950</b>	<b>34,726</b>	<b>50,950</b>	<b>50,950</b>	<b>50,950</b>	<b>50,950</b>	<b>0</b>	<b>0.00%</b>
Supplies												
53-2400 Equipment	0	1,000	123	164	1,200	114	1,000	1,000	1,000	1,000	0	0.00%
53-3000 Medical - Med Lab	0	25	0	0	25	7	25	25	25	25	0	0.00%
53-3500 Office Supplies	1,744	5,500	1,330	1,774	5,500	2,005	5,500	5,500	5,500	5,500	0	0.00%
53-4500 Printing & Reproduction	171	2,000	98	130	3,600	163	2,000	2,000	2,000	2,000	0	0.00%
<i>Supplies Totals</i>	1,915	8,525	1,551	2,068	10,325	2,289	8,525	8,525	8,525	8,525	0	0.00%
Reading & Reference Materials												
55-1000 Statute & Reference Mater	0	250	0	0	250	14	250	250	250	250	0	0.00%
<i>Supplies Totals</i>	0	250	0	0	250	14	250	250	250	250	0	0.00%
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>1,915</b>	<b>8,775</b>	<b>1,551</b>	<b>2,068</b>	<b>10,575</b>	<b>2,304</b>	<b>8,775</b>	<b>8,775</b>	<b>8,775</b>	<b>8,775</b>	<b>0</b>	<b>0.00%</b>
Capital Equipment												
73-2500 Furniture & Fixtures	2,000	2,000	0	2,000	2,000	1,019	2,000	2,000	2,000	2,000	0	0.00%
73-7500 Computer Equipment	20,000	5,000	1,471	5,000	15,000	9,000	5,000	5,000	5,000	5,000	0	0.00%
<i>Division 7 - Bldg &amp; Equip Totals</i>	<b>22,000</b>	<b>7,000</b>	<b>1,471</b>	<b>7,000</b>	<b>17,000</b>	<b>10,019</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0.00%</b>
<b>Department Totals</b>	<b>397,303</b>	<b>453,607</b>	<b>305,398</b>	<b>408,025</b>	<b>428,948</b>	<b>370,952</b>	<b>465,331</b>	<b>465,331</b>	<b>465,331</b>	<b>11,724</b>	<b>11,724</b>	<b>2.58%</b>
<i>Difference from Prior Year</i>	30,639	12,548		10,721			11,724	11,724	11,724	11,724		

G 3-996-12 / \$77,404 / 25 Beg Balance

**Penobscot County Commissioners**

*Dept. 10 / Deeds, Registry of / Capital Planning*

Updated as of: August 29th, 2025

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>DEEDS / COMPUTER EQUIPMENT / (G 3-996-12)</b>					
Beginning Balance	\$ 77,404	\$ 82,404	\$ 87,404	\$ (7,596)	\$ (2,596)
Budget Appropriation / (E 010-7-73-74500)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Funding Available</b>	\$ 82,404	\$ 87,404	\$ 92,404	\$ (2,596)	\$ 2,404
<b>Annual Projected Expenditures</b>					
Computer Services Contract (Due 2027)	\$ -	\$ -	\$ 50,000	\$ -	\$ -
(Addtl funding / Deeds Surch & Annual Budget)	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Server Replacement (Due 2027)	\$ -	\$ -	\$ 100,000	\$ -	\$ -
<b>Total / Annual Projected Expenditures</b>	\$ -	\$ -	\$ 100,000	\$ -	\$ -
<b>Annual Carry Forward Balance</b>	\$ 82,404	\$ 87,404	\$ (7,596)	\$ (2,596)	\$ 2,404

2026 - Revenues		2024	2025	2025	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - 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	256,694	275,000	228,938	305,251	240,000	296,162	235,000	235,000	-40,000	-14.55%	
XX	Publication Fees (Advertising)							40,000	40,000	40,000		New Account for Tracking vs Expense
07	Other - (Surcharge Transfer)	942	12,600	0	0			13,371	13,371	771		Covers half of PT person
<b>Department Totals</b>		<b>257,636</b>	<b>287,600</b>	<b>228,938</b>	<b>305,251</b>	<b>244,824</b>	<b>296,350</b>	<b>288,371</b>	<b>288,371</b>	<b>771</b>	<b>0.27%</b>	

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 11 - Probate, Registry of		Actuals	Budget	YTD TRIO (Sept)	2025 Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll												
31-0005	County Officers	110,584	115,082	86,211	114,947	104,400	104,598	119,690	119,690	4,608	4.00%	COLA
31-0010	Deputy to County Officer	56,683	58,947	41,791	55,721	52,678	53,709	59,285	59,285	338	0.57%	COLA & Step (Census Change)
31-0020	Regular Employees	125,451	129,249	86,524	115,365	114,167	105,061	145,942	145,942	16,693	12.92%	Contractual
34-0001	Regular PT Payroll	14,979	25,025	19,708	26,277	19,598	16,123	26,743	26,743	1,718	6.86%	25 hours / week / half funded by Surch
Payroll Services Totals		307,697	328,303	234,233	312,310	283,003	273,042	351,660	351,660	23,357	7.11%	
Employee Benefits												
47-1900	Self Funded Risk Pool	4,203	4,500	4,346	5,794	4,240	4,211	6,000	6,000	1,500	33.33%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	111,732	119,396	48,535	58,242	107,462	87,786	83,969	83,969	-35,427	-29.67%	Census Change
47-2410	HRA - Hlth Reimburse	1,787	2,000	68	90	2,340	1,772	0	0	-2,000	-100.00%	Adjustment Based on 2025 Actuals
47-2415	Hlth Insurance Stipend	5,000	3,000	6,591	8,789			9,000	9,000	6,000	0.00%	
47-2420	Hlth Sav Account (HSA)		10,000	10,000	10,000			4,000	4,000	-6,000	0.00%	
47-3300	Worker's Comp	1,922	2,200	1,146	1,528	4,561	3,673	1,750	1,750	-450	-20.45%	Adjustment Based on 2025 Actuals
47-3400	Def Compensation	4,248	7,317	164	218	5,491	2,991	2,500	2,500	-4,817	-65.83%	Adjustment Based on 2025 Actuals
47-3500	ME PERS (Retire)	8,977	14,453	11,467	15,290	12,770	10,596	17,211	17,211	2,758	19.08%	
47-3700	PD FAM MED LEAVE (PFML)		3,283	2,320	3,093			1,758	1,758	-1,525	-46.44%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	24,941	25,115	19,583	26,111	21,650	21,026	26,902	26,902	1,787	7.12%	
Employee Benefits Totals		162,810	191,264	104,220	129,155	161,272	137,234	153,091	153,091	(38,173)	-19.96%	
<b>Division 3 - Payroll Totals</b>		<b>470,508</b>	<b>519,567</b>	<b>338,453</b>	<b>441,466</b>	<b>444,275</b>	<b>410,276</b>	<b>504,750</b>	<b>504,750</b>	<b>(14,817)</b>	<b>-2.85%</b>	
Services												
40-0200	Computer Programming	1,000	1,000	1,341	1,341	1,400	1,409	2,000	2,000	1,000	100.00%	Decreasing Allocation from Surcharge
40-7100	Judge's Services	275	1,000	500	667	1,000	1,423	1,000	1,000	0	0.00%	
40-8200	Court Appointed Officer	61,672	70,000	63,748	84,998	70,000	60,083	80,000	80,000	10,000	14.29%	Adjustment Based on 2025 Actuals
40-8700	Deputy's Services	285	500	140	186	500	181	500	500	0	0.00%	
Services Totals		63,232	72,500	65,729	87,192	72,900	63,095	83,500	83,500	11,000	15.17%	
Traveling Expenses												
41-0500	Automobile Mileage	215	300	0	0	360	128	300	300	0	0.00%	
41-1000	Meals	102	500	0	0	500	20	500	500	0	0.00%	
41-1500	Lodging	432	750	0	0	750	86	750	750	0	0.00%	
41-2700	Airline, Bus, Etc	0	700	0	0	700	0	700	700	0	0.00%	
Traveling Expenses Totals		749	2,250	0	0	2,310	235	2,250	2,250	0	0.00%	

2026 - Expenditures										2026 - Budgetary	
Dept: 11 - Probate, Registry of										Notes / Comments	
	2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25
	Actuals	Budget	YTD TRIO	Actuals	Actuals	Budget Avg.	Dept. Head	Commissioners	Commissioners	(\$ Inc /	% Inc /
			(Sept)	(Estimated)		Actuals Avg.				(Dec)	(Dec)
Utilities											
43-1500 Telephone	502	600	406	542	509	600	600	600	600	0	0.00%
Utilities Totals	502	600	406	542	509	600	600	600	600	0	0.00%
Building / Repair & Maintenance											
46-6500 Office Equipment	0	1,000	894	1,192	958	1,000	1,000	1,000	1,000	0	0.00%
Repair & Maintenance Totals	0	1,000	894	1,192	958	1,000	1,000	1,000	1,000	0	0.00%
Office Services Expense											
48-0500 Advertising	45,071	40,000	33,925	45,233	47,019	43,000	40,000	40,000	40,000	0	0.00%
48-2000 Dues & Fees (Not State)	1,096	550	4,392	3,500	1,762	550	550	550	550	0	0.00%
48-3500 Postage	5,848	5,500	4,673	6,231	5,702	5,500	7,000	7,000	7,000	1,500	27.27%
Office Services Expense Totals	52,014	46,050	42,990	54,963	54,483	49,050	47,550	47,550	47,550	1,500	3.26%
Registration & Training											
49-3400 Registrations & Enrollments	0	500	0	0	0	500	500	500	500	0	0.00%
Reg & Training Totals	0	500	0	0	0	620	500	500	500	0	0.00%
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>116,497</b>	<b>122,900</b>	<b>110,019</b>	<b>143,889</b>	<b>119,279</b>	<b>126,480</b>	<b>135,400</b>	<b>135,400</b>	<b>135,400</b>	<b>12,500</b>	<b>10.17%</b>
Supplies											
53-3500 Office Supplies	5,109	4,200	3,738	4,984	5,422	3,780	6,000	6,000	6,000	1,800	42.86%
Supplies Totals	5,109	4,200	3,738	4,984	5,422	3,780	6,000	6,000	6,000	1,800	42.86%
Reading & Reference Materials											
55-1000 Statute & Reference Mater	1,915	2,450	499	666	2,320	3,290	3,000	3,000	3,000	550	22.45%
Reading & Reference Totals	1,915	2,450	499	666	2,320	3,290	3,000	3,000	3,000	550	22.45%
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>7,024</b>	<b>6,650</b>	<b>4,237</b>	<b>5,650</b>	<b>7,743</b>	<b>7,070</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>2,350</b>	<b>35.34%</b>
Capital Equipment											
73-2500 Furniture & Fixtures	1,500	1,500	0	1,500	1,560	1,500	1,500	1,500	1,500	0	0.00%
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,560</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0.00%</b>
<b>Department Totals</b>	<b>595,529</b>	<b>650,617</b>	<b>452,709</b>	<b>592,505</b>	<b>538,857</b>	<b>579,325</b>	<b>650,650</b>	<b>650,650</b>	<b>650,650</b>	<b>33</b>	<b>0.01%</b>
Difference from Prior Year	79,183	35,370		(3,024)			33	33	33		

G 996-09 / \$5,136 / 25 Beg Bal

Need a Capital Plan!

2026 - Revenues		2026 - Budgetary											
Dept: 12 - Sheriff		2024	2025	2025	2025	2025	2025	2026	2026	2026	26 vs 25	26 vs 25	Notes / Comments
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)			
07	Other Sheriff	27,616	6,500	2,683	3,578	6,500	5,000	5,000	-1,500	-23.08%			
16	Contractual Law Enforcement	2,323,125	2,764,335	1,797,588	2,396,785	2,151,671	2,704,309	2,704,309	-60,026	-2.17%			Utilizing Jan 2026 starting figures, these will increase mid-year / No more COPS grant funding / No 4th position for Milford/Greenbush
25	Fingerprinting	0	500	0	0	500	0	0	-500	-100.00%			
28	Insurance Reports	7,578	7,500	4,583	6,111	6,600	6,000	6,000	-1,500	-20.00%			
<b>Department Totals</b>		<b>2,358,319</b>	<b>2,778,835</b>	<b>1,804,855</b>	<b>2,406,473</b>	<b>2,165,271</b>	<b>2,715,309</b>	<b>2,715,309</b>	<b>(63,526)</b>	<b>-2.29%</b>			

2026 - Expenditures		2024	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary		
Dept: 12 - Sheriff		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	5 Year Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll												
31-0005	County Officers	115,367	119,668	89,658	119,545	101,687	106,762	124,449	124,449	4,781	4.00%	COLA
31-0010	Deputy to County Officer	101,016	100,693	82,077	109,436	89,082	80,182	109,939	109,939	9,246	9.18%	COLA & Step
31-0011	Assist to Dept. Head	103,522	64,912	48,276	64,367	62,002	71,128	66,865	66,865	1,953	3.01%	COLA & Step
31-0013	Lt of Support Services	226,280	192,480	151,183	201,577	166,939	181,727	200,176	200,176	7,696	4.00%	COLA
31-0014	Sergeants	482,211	631,160	454,786	606,381	495,363	508,827	735,683	735,683	104,523	16.56%	Contractual
31-0015	Investigator	375,024	514,560	312,002	416,003	423,246	290,461	535,934	535,934	21,374	4.15%	Contractual
31-0016	Corporals	176,170	257,056	243,140	324,187	217,801	208,888	345,192	345,192	88,136	34.29%	Contractual
31-0020	Regular Employees	133,281	150,904	98,070	130,759	134,457	133,151	148,651	148,651	-2,253	-1.49%	Contractual / Personnel Changes
31-0045	Deputy Sheriffs	2,289,435	2,456,912	1,716,165	2,288,220	1,771,383	1,898,403	2,547,081	2,547,081	90,169	3.67%	Contractual
31-0080	Stipend	4,255	30,000	7,853	10,471	22,920	8,065	42,000	42,000	12,000	40.00%	New / OD (On Duty Officer) Stipend
33-0001	Overtime / FT Payroll	523,966	450,000	445,707	594,276	257,000	435,835	450,000	450,000	0	0.00%	
34-0001	Regular PT Payroll	52,207	125,000	52,677	70,236	56,800	46,299	125,000	125,000	0	0.00%	
	Payroll Services Totals	4,582,734	5,093,345	3,701,595	4,935,459	3,798,680	3,969,727	5,430,969	5,430,969	337,624	6.63%	
	Employee Benefits				157,886							
47-1000	Claims, Damages & Judgment	0	500	0	0	500	0	500	500	0	0.00%	
47-1900	Self Funded Risk Pool	44,516	47,040	39,252	52,335	43,808	42,585	5,500	5,500	-41,540	-88.31%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	1,180,294	1,145,000	1,042,915	1,251,498	1,056,600	999,129	1,217,000	1,217,000	72,000	6.29%	Census Changes
47-2415	Health Insurance Stipend	37,310	25,200	26,317	35,089	20,640	26,252	32,400	32,400	7,200	28.57%	Census Changes
47-2420	Hlth Sav Account (HSA)	142,000	165,000	150,000	165,000	82,500	153,500	81,000	81,000	-84,000	-50.91%	
47-2500	Unemployment Insurance	0	2,500	0	0	2,500	377	2,500	2,500	0	0.00%	
47-3300	Worker's Comp	324,686	370,618	243,406	324,541	289,031	264,780	340,000	340,000	-30,618	-8.26%	Adjustment Based on 2025 Actuals
47-3400	Def Compensation	29,235	34,415	12,876	17,168	44,507	35,358	20,817	20,817	-13,598	-39.51%	
47-3500	ME PERS (Retire)	447,042	422,090	341,705	455,607	299,737	361,020	491,015	491,015	68,925	16.33%	Contractual / New Plan (3C)
47-3700	PD FAM MED LEAVE (PFML)	358,547	48,636	35,868	47,824	287,170	302,047	25,706	25,706	-22,930	-47.15%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	2,576,583	2,633,064	2,184,668	2,738,835	2,102,119	2,114,992	2,609,732	2,609,732	21,230	5.71%	
	Employee Benefits Totals	7,159,317	7,726,409	5,886,262	7,674,294	5,900,799	6,084,719	8,040,701	8,040,701	314,292	4.07%	
	Division 3 - Payroll Totals											

**2026 - Expenditures**

**Dept: 12 - Sheriff**

**2026 - Budgetary**

Notes / Comments

	2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Services											
40-0300 Computer Services	9,466	16,300	9,380	12,506	10,160	9,845	18,500	18,500	2,200	13.50%	Power DMS / Power Time Schedule Module
40-0400 Legal Assistance	539	2,000	546	728	2,000	1,961	2,000	2,000	0	0.00%	
40-2500 Laboratory Tests	15,085	10,000	4,055	4,055	4,000	5,817	7,000	7,000	-3,000	-30.00%	Drug Testing / Procedural Change
40-4500 Medical, Surgical & Dental	2,650	2,000	2,850	3,800	800	2,310	2,000	2,000	0	0.00%	
<b>Services Totals</b>	<b>27,740</b>	<b>30,300</b>	<b>16,831</b>	<b>21,089</b>	<b>16,960</b>	<b>19,932</b>	<b>29,500</b>	<b>29,500</b>	<b>(800)</b>	<b>-2.64%</b>	
Traveling Expenses											
41-0500 Automobile Mileage	0	500	0	0	500	0	500	500	0	0.00%	
41-1000 Meals	2,088	2,500	1,342	1,789	2,300	1,009	2,500	2,500	0	0.00%	
41-1500 Lodging	4,945	4,000	3,405	4,540	3,800	2,846	4,000	4,000	0	0.00%	
41-2000 Other - Tolls	423	50	483	644	50	229	500	500	450	900.00%	New EZ Pass
41-2700 Airline, Bus, Etc	202	1,000	1,175	1,566	1,000	354	1,400	1,400	400	40.00%	
<b>Traveling Expenses Totals</b>	<b>7,657</b>	<b>8,050</b>	<b>6,404</b>	<b>8,539</b>	<b>7,650</b>	<b>4,437</b>	<b>8,900</b>	<b>8,900</b>	<b>850</b>	<b>10.56%</b>	
Parts & Maintenance											
42-0500 Gas / Light Maintenance	249,163	225,000	160,227	213,636	188,000	223,798	225,000	225,000	0	0.00%	
42-0600 Tires	34,405	32,500	29,583	39,444	30,500	32,733	35,000	35,000	2,500	7.69%	
42-0800 Parts	44,349	30,000	29,697	39,595	30,000	36,755	30,000	30,000	0	0.00%	
42-1000 Contractors Repairs	38,703	30,000	28,125	37,500	30,000	36,833	30,000	30,000	0	0.00%	
<b>Parts &amp; Maintenance Totals</b>	<b>366,620</b>	<b>317,500</b>	<b>247,631</b>	<b>330,175</b>	<b>278,500</b>	<b>330,119</b>	<b>320,000</b>	<b>320,000</b>	<b>2,500</b>	<b>0.79%</b>	
Utilities											
43-1500 Telephone	64,152	62,500	54,728	72,970	57,700	60,597	75,000	75,000	12,500	20.00%	Body Worn / Hot Spots
<b>Utilities Totals</b>	<b>64,152</b>	<b>62,575</b>	<b>54,728</b>	<b>72,970</b>	<b>57,775</b>	<b>60,610</b>	<b>75,000</b>	<b>75,000</b>	<b>12,425</b>	<b>19.86%</b>	
Building / Repair & Maintenance											
46-1000 Buildings & Structures	0	1,000	0	0	1,000	19	1,000	1,000	0	0.00%	
46-3000 Equipment & Furniture	4,500	4,500	105	140	3,400	3,082	4,500	4,500	0	0.00%	
46-5600 Radios - Mobile	5,660	6,000	1,407	1,876	6,000	2,891	6,000	6,000	0	0.00%	

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	2026 - Budgetary	
Dept: 12 - Sheriff		Actuals	Budget	YTD TRIO (Sept)	2025 Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
46-6500	Office Equipment	1,761	5,000	3,209	4,278	5,000	3,079	4,000	4,000	-1,000	-20.00%	
46-7500	Computer Repair & Maint	0	1,000	0	0	1,000	1,168	1,000	1,000	0	0.00%	
46-7600	Software Licensing	34,198	35,000	35,837	35,837	27,600	31,869	40,000	40,000	5,000	14.29%	Licensing / FARO Reconstruction
<i>Repair &amp; Maintenance Totals</i>		46,119	52,500	40,558	42,131	44,000	42,107	56,500	56,500	4,000	7.62%	
Office Services Expense												
48-0500	Advertising	0	1,500	0	0	1,500	304	1,000	1,000	-500	-33.33%	
48-2000	Dues & Fees (Not State)	1,663	2,000	700	933	1,800	1,232	5,000	5,000	3,000	150.00%	MELEAP Certification
48-3500	Postage	988	2,000	739	985	2,000	971	2,000	2,000	0	0.00%	
48-4000	Printing Services	1,375	2,500	253	337	2,500	1,535	2,500	2,500	0	0.00%	
<i>Office Services Expense Totals</i>		4,026	8,000	1,692	2,255	7,800	4,042	10,500	10,500	2,500	31.25%	
Registration & Training												
49-3300	Fees / State Agencies	1,450	1,500	1,100	1,467	700	798	2,500	2,500	1,000	66.67%	Polygraphs PT / New Law
49-4000	Training Education	24,648	25,000	19,406	25,875	20,880	18,103	25,000	25,000	0	0.00%	
<i>Reg &amp; Training Totals</i>		26,098	26,500	20,506	27,341	21,580	18,902	27,500	27,500	1,000	3.77%	
<b>Division 4 - Serv &amp; Utilities Totals</b>		<b>542,411</b>	<b>505,425</b>	<b>388,350</b>	<b>504,502</b>	<b>434,265</b>	<b>480,149</b>	<b>527,900</b>	<b>527,900</b>	<b>22,475</b>	<b>4.45%</b>	
Food & Groceries												
51-0500	Food / Meetings	703	1,000	340	453	570	506	1,000	1,000	0	0.00%	
<i>Food &amp; Groceries Totals</i>		703	1,000	340	453	570	506	1,000	1,000	0	0.00%	
Supplies												
53-2000	Institutional Supplies	639	2,000	0	1,500	2,000	1,242	2,000	2,000	0	0.00%	
53-2500	Maintenance	346	250	0	250	250	160	250	250	0	0.00%	
53-3000	Medical - Med / Lab	523	2,000	956	1,274	2,000	806	2,000	2,000	0	0.00%	
53-3500	Office Supplies	4,527	8,500	5,193	6,924	8,500	5,866	8,500	8,500	0	0.00%	
53-4000	Photographic Supplies	462	500	247	329	500	266	500	500	0	0.00%	
53-6000	Public Safety	26,632	23,000	18,863	25,150	19,600	20,021	23,000	23,000	0	0.00%	
53-8000	Radios - Mobile	2,481	2,000	59	79	2,000	863	2,000	2,000	0	0.00%	
<i>Supplies Totals</i>		35,611	38,250	25,317	35,506	34,850	29,224	38,250	38,250	0	0.00%	

2026 - Expenditures		2024	2025	2025	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 12 - Sheriff		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Uniforms & Clothing												
54-0500	Clothing / Uniforms	53,388	55,000	27,355	36,474	48,200	47,713	50,000	50,000	-5,000	-9.09%	
Uniforms & Clothing Totals		53,388	55,000	27,355	36,474	48,200	47,713	50,000	50,000	(5,000)	-9.09%	
Reading & Reference Materials												
55-0500	Periodicals & Subscriptions	0	250	0	0	250	0	250	250	0	0.00%	
55-1000	Statute & Reference Mater	3,120	4,000	0	0	3,800	2,593	4,000	4,000	0	0.00%	
Reading & Reference Totals		3,120	4,250	0	0	4,050	2,593	4,250	4,250	0	0.00%	
K9 Supplies & Tools												
56-1500	K9 Program	148	4,000	2,062	2,749	1,200	579	4,000	4,000	0	0.00%	
K9 Supplies & Tools Totals		148	4,000	2,062	2,749	1,200	579	4,000	4,000	0	0.00%	
<b>Division 5 - Supplies &amp; Materials Totals</b>		<b>92,969</b>	<b>102,500</b>	<b>55,074</b>	<b>75,182</b>	<b>88,870</b>	<b>80,616</b>	<b>97,500</b>	<b>97,500</b>	<b>(5,000)</b>	<b>-4.88%</b>	
Capital Equipment												
73-2000	Firearms	15,000	15,000	0	15,000	18,125	18,424	15,000	15,000	0	0.00%	G 996-32 / \$1,360 / 25 Beg Bal
73-4500	Motor Vehicles	460,179	665,000	670,937	665,000	429,000	448,932	575,000	575,000	-90,000	-13.53%	G 996-05 / \$97,930 / 25 Beg Bal Vehicles Purchased (10 prior yr)
73-6000	Public Safety	268,584	350,000	114,692	350,000	220,000	213,731	290,000	290,000	-60,000	-17.14%	G 996-26 / \$73,375 / 25 Beg Bal Body Worn Cameras / Tasers
74-0090	Officer Buyout	74,285	36,000	19,468	36,000	25,200	59,147	22,000	22,000	-14,000	-38.89%	
<b>Division 7 - Bldg &amp; Equip Totals</b>		<b>818,048</b>	<b>1,066,000</b>	<b>805,096</b>	<b>1,066,000</b>	<b>688,700</b>	<b>736,549</b>	<b>902,000</b>	<b>902,000</b>	<b>(164,000)</b>	<b>-15.38%</b>	<b>Need Capital Planning!!</b>
<b>Department Totals</b>		<b>8,612,745</b>	<b>9,400,334</b>	<b>7,134,782</b>	<b>9,319,978</b>	<b>7,112,634</b>	<b>7,382,033</b>	<b>9,568,101</b>	<b>9,568,101</b>	<b>167,767</b>	<b>1.78%</b>	
Difference from Prior Year		1,109,475	1,268,806		707,233		947,280	167,767	167,767		1.78%	
Column % of Inc / (Dec) per Column												

2026 - Revenues	2024	2025	2025	2025	2025	5 Year	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
12 - Civil Services - Civil	316,061	360,000	124,875	187,313	284,936	233,636	322,600	322,600	322,600	322,600	-37,400	-10.39%	Adjusting document volume to Increased Rates
14 - Civil Surcharge - Civil	112,770	130,000	44,850	67,275	96,000	76,678	147,000	147,000	147,000	147,000	17,000	13.08%	
<b>Department Totals</b>	<b>428,831</b>	<b>490,000</b>	<b>169,725</b>	<b>254,588</b>	<b>380,936</b>	<b>310,314</b>	<b>469,600</b>	<b>469,600</b>	<b>469,600</b>	<b>469,600</b>	<b>(20,400)</b>	<b>-4.16%</b>	
<i>Difference from Prior Year</i>	<i>(50,166)</i>	<i>(51,980)</i>		<i>(174,244)</i>			<i>(20,400)</i>	<i>(20,400)</i>	<i>(20,400)</i>	<i>(20,400)</i>			

**2026 - Expenditures**

**Dept: 13 - Civil Process (Sheriff)**

	2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	2026 - Budgetary	
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll											
31-0006 Department Heads	91,032	90,784	68,035	90,714	78,007	82,152	94,432	94,432	3,648	4.02%	Contractual
31-0020 Regular Employees	187,898	195,093	143,447	191,263	153,391	151,736	206,438	206,438	11,345	5.82%	Contractual
33-0001 Overtime / FT Payroll	535	1,500	1,049	1,398	1,500	1,093	1,500	1,500	0	0.00%	
34-0001 Regular PT Payroll	16,875	25,000	6,142	8,189	39,000	19,060	25,000	25,000	0	0.00%	
<b>Payroll Services Totals</b>	<b>296,340</b>	<b>312,377</b>	<b>218,673</b>	<b>291,564</b>	<b>271,898</b>	<b>254,041</b>	<b>327,370</b>	<b>327,370</b>	<b>14,993</b>	<b>4.80%</b>	
Employee Benefits											
47-1900 Self Funded Risk Pool	3,824	5,000	4,829	6,438	4,350	4,077	6,750	6,750	1,750	35.00%	Adjustment Based on 2025 Actuals
47-2400 Insurance - Employee	85,130	96,908	89,788	107,745	62,977	69,463	108,992	108,992	12,084	12.47%	
47-2410 HRA - Hlth Reimburse	1,443	0	0	0	1,400	1,285	0	0	0	#DIV/0!	
47-2415 Health Insurance Stipend	1,400	0	0	0	1,800	1,788	0	0	0	#DIV/0!	
47-2420 Hlth Sav Account (HSA)	4,000	16,000	16,000	16,000			8,000	8,000	-8,000	0.00%	
47-2500 Unemployment Insurance	0	200	0	0	200	0	200	200	0	0.00%	
47-3300 Worker's Comp	22,959	27,100	15,559	20,745	22,875	20,124	24,085	24,085	-3,015	-11.13%	
47-3400 Def Compensation	935	3,464	0	0	3,341	187	0	0	-3,464	-100.00%	
47-3500 ME PERS (Retire)	30,088	24,209	22,493	29,991	19,378	23,865	30,990	30,990	6,781	28.01%	Adjustment Based on 2025 Actuals
47-3700 PD FAM MED LEAVE (PFML)		3,123	2,068	2,758			1,637	1,637	-1,486	-47.59%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	22,870	23,897	16,856	22,475	21,242	19,063	25,044	25,044	1,147	4.80%	
<b>Employee Benefits Totals</b>	<b>172,648</b>	<b>199,901</b>	<b>167,593</b>	<b>206,153</b>	<b>141,387</b>	<b>144,403</b>	<b>205,697</b>	<b>205,697</b>	<b>5,796</b>	<b>2.90%</b>	
<b>Division 3 - Payroll Totals</b>	<b>468,988</b>	<b>512,278</b>	<b>386,267</b>	<b>497,717</b>	<b>413,285</b>	<b>398,444</b>	<b>533,067</b>	<b>533,067</b>	<b>20,789</b>	<b>4.06%</b>	
Services											
40-0300 Computer Services	0	1,500	292	390	860	961	2,500	2,500	1,000	66.67%	Mobile App / Website
40-0400 Legal Assistance	0	1,000	0	0	400	2,166	1,000	1,000	0	0.00%	
<b>Services Totals</b>	<b>0</b>	<b>2,500</b>	<b>292</b>	<b>390</b>	<b>1,260</b>	<b>3,127</b>	<b>3,500</b>	<b>3,500</b>	<b>1,000</b>	<b>40.00%</b>	
Parts & Maintenance											
42-0500 Gas / Light Maintenance	12,559	12,500	7,337	9,782	9,100	9,438	12,500	12,500	0	0.00%	
42-0600 Tires	2,471	2,500	170	227	1,840	1,197	2,500	2,500	0	0.00%	
42-0800 Parts	2,003	1,500	8,717	11,622	1,400	4,557	1,500	1,500	0	0.00%	
42-1000 Contractors Repairs	2,208	1,500	5,308	7,077	1,400	2,922	1,500	1,500	0	0.00%	
<b>Parts &amp; Maintenance Totals</b>	<b>19,241</b>	<b>18,000</b>	<b>21,531</b>	<b>28,708</b>	<b>13,740</b>	<b>18,114</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>	
Utilities											
43-1500 Telephone	4,108	5,000	2,744	3,659	4,400	3,434	5,000	5,000	0	0.00%	
43-2000 Internet	0	75	0	0	75	13	75	75	0	0.00%	
<b>Utilities Totals</b>	<b>4,108</b>	<b>5,075</b>	<b>2,744</b>	<b>3,659</b>	<b>4,475</b>	<b>3,447</b>	<b>5,075</b>	<b>5,075</b>	<b>0</b>	<b>0.00%</b>	
Building / Repair & Maintenance											

2026 - Expenditures

2024 2025 2025 YTD TRIO (Sept) 2025 Actuals (Estimated) 5 Year Budget Avg. 5 Year Actuals Avg. 2026 Dept. Head 2026 Commissioners 26 vs 25 \$\$ Inc / (Dec) 26 vs 25 % Inc / (Dec)

Dept: 13 - Civil Process (Sheriff)

2026 - Budgetary Notes / Comments

46-5600 Radios - Mobile	58	150	288	383	150	113	150	150	0	0.00%
46-6500 Office Equipment	0	500	399	532	500	115	500	500	0	0.00%
<b>Repair &amp; Maintenance Totals</b>	<b>58</b>	<b>650</b>	<b>687</b>	<b>916</b>	<b>650</b>	<b>228</b>	<b>650</b>	<b>650</b>	<b>0</b>	<b>0.00%</b>

Office Services Expense										
48-0500 Advertising	0	500	0	0	420	0	500	500	0	0.00%
48-2000 Dues & Fees (Not State)	478	500	0	0	500	360	500	500	0	0.00%
48-3500 Postage	5,131	7,500	3,481	4,642	7,500	5,484	7,500	7,500	0	0.00%
<b>Office Services Expense Totals</b>	<b>5,609</b>	<b>8,500</b>	<b>3,481</b>	<b>4,642</b>	<b>8,420</b>	<b>5,844</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0.00%</b>

Registration & Training										
49-3300 Fees / State Agencies	50	50	0	0	50	10	50	50	0	0.00%
49-3400 Registration & Enrollment	0	225	0	0	195	0	225	225	0	0.00%
49-4000 Training Education	375	1,500	213	284	1,300	344	1,500	1,500	0	0.00%
<b>Reg &amp; Training Totals</b>	<b>425</b>	<b>1,775</b>	<b>213</b>	<b>284</b>	<b>1,545</b>	<b>354</b>	<b>1,775</b>	<b>1,775</b>	<b>0</b>	<b>0.00%</b>
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>29,441</b>	<b>36,500</b>	<b>28,949</b>	<b>38,598</b>	<b>30,090</b>	<b>31,113</b>	<b>37,500</b>	<b>37,500</b>	<b>1,000</b>	<b>2.74%</b>

Supplies										
53-3500 Office Supplies	1,382	2,000	1,314	1,752	2,000	1,318	2,000	2,000	0	0.00%
53-6000 Public Safety	208	500	0	0	440	183	500	500	0	0.00%
<b>Supplies Totals</b>	<b>1,589</b>	<b>2,500</b>	<b>1,314</b>	<b>1,752</b>	<b>2,440</b>	<b>1,502</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>

Uniforms & Clothing										
54-0500 Clothing / Uniforms	1,606	3,500	6	8	3,700	1,603	3,500	3,500	0	0.00%
<b>Uniforms &amp; Clothing Totals</b>	<b>1,606</b>	<b>3,500</b>	<b>6</b>	<b>8</b>	<b>3,700</b>	<b>1,603</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0.00%</b>

Reading & Reference Materials										
55-1000 Statute & Reference Mater	2,716	5,500	2,256	3,008	4,500	2,833	4,000	4,000	-1,500	-27.27%
<b>Reading &amp; Reference Totals</b>	<b>2,716</b>	<b>5,500</b>	<b>2,256</b>	<b>3,008</b>	<b>4,500</b>	<b>2,833</b>	<b>4,000</b>	<b>4,000</b>	<b>(1,500)</b>	<b>-27.27%</b>
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>5,912</b>	<b>11,500</b>	<b>3,576</b>	<b>4,768</b>	<b>10,640</b>	<b>5,938</b>	<b>10,000</b>	<b>10,000</b>	<b>(1,500)</b>	<b>-13.04%</b>

Capital Equipment										
73-1000 Communications	750	750	0	750	650	300	750	750	0	0.00%
73-4500 Motor Vehicles	10,000	10,000	27,207	27,207	7,400	9,441	20,000	20,000	10,000	100.00%
73-6000 Public Safety	3,000	3,000	2,128	3,000	2,280	2,104	6,000	6,000	3,000	100.00%
73-7500 Computer Equipment	1,500	1,500	0	1,500	1,300	999	1,000	1,000	(500)	-33.33%
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>15,250</b>	<b>15,250</b>	<b>29,335</b>	<b>32,457</b>	<b>11,630</b>	<b>12,845</b>	<b>27,750</b>	<b>27,750</b>	<b>12,500</b>	<b>81.97%</b>

<b>Department Totals</b>	<b>519,591</b>	<b>575,528</b>	<b>448,126</b>	<b>573,541</b>	<b>465,645</b>	<b>448,340</b>	<b>608,317</b>	<b>608,317</b>	<b>32,789</b>	<b>5.70%</b>
<i>Difference from Prior Year</i>	<i>39,410</i>	<i>33,534</i>		<i>53,950</i>			<i>32,789</i>			

G 996-29 / \$41,941 / 25 Beg Bal  
Taser Replacement / AXON Contract  
G 996-33 / \$14,890 / 25 Beg Bal  
**Need Capital Planning!**

2026 - Revenues		2024		2025		2025		2025		2026		2026		26 vs 25		26 vs 25		2026 - 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	Per fy26 / UT Budget						
04	Road Agent Admin Fee	70,000	70,000	85,000	113,333	70,000	78,667	100,000	100,000	30,000	42.86%								
06	ACO Admin Fees	910	1,500	496	661	750	1,159	950	950	-550	-36.67%								
07	Other Revenues			3,867				6,475	6,475	6,475	0.00%	Licenses / Amusement & Event Permits							
<b>Department Totals</b>		<b>70,910</b>	<b>71,500</b>	<b>89,363</b>	<b>113,995</b>	<b>70,750</b>	<b>79,826</b>	<b>107,425</b>	<b>107,425</b>	<b>35,925</b>	<b>50.24%</b>								
<i>Difference from Prior Year</i>		910	1,500	17,456	43,085			35,925	35,925										

2026 - Expenditures		2025					2026		2026 - Budgetary	
Dept: 14 - UT Administration		YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	Notes / Comments
2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	Notes / Comments
72,732	75,690	56,712	75,617	64,632	66,596	78,719	78,719	3,029	4.00%	COLA
54,443	56,534	42,687	56,916	53,872	53,606	60,308	60,308	3,774	6.68%	COLA & Step
	1,000	202	269	0	701	1,000	1,000	0	0.00%	
<b>127,174</b>	<b>133,224</b>	<b>99,601</b>	<b>132,802</b>	<b>118,704</b>	<b>120,482</b>	<b>140,027</b>	<b>140,027</b>	<b>6,803</b>	<b>5.11%</b>	
<b>Payroll Services Totals</b>										
Employee Benefits										
47-1900 Self Funded Risk Pool	1,500	1,642	2,189	1,708	1,804	2,250	2,250	750	50.00%	Adjustment Based on 2025 Actuals
47-2400 Insurance - Employee	46,165	26,275	31,531	39,810	33,159	35,004	35,004	-11,161	-24.18%	Census Change
47-2420 Hlth Sav Account (HSA)	6,000	6,000	6,000			4,000	4,000	-2,000	0.00%	
47-3300 Worker's Comp	1,000	465	620	2,998	2,291	1,000	1,000	0	0.00%	
47-3400 Def Compensation	5,677	3,970	5,293	6,407	6,030	5,904	5,904	227	4.00%	Adjustment Based on 2025 Actuals
47-3500 ME PERS (Retire)	0	0	0	2,565	0	0	0	0	0.00%	
47-3700 PD FAM MED LEAVE (PFML)	1,322	973	1,297			695	695	-627	-47.42%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	10,115	8,386	11,181	9,308	9,533	10,636	10,636	521	5.15%	
<b>Employee Benefits Totals</b>	<b>71,779</b>	<b>47,710</b>	<b>58,110</b>	<b>63,934</b>	<b>54,889</b>	<b>59,489</b>	<b>59,489</b>	<b>(12,290)</b>	<b>-17.12%</b>	
<b>Division 3 - Payroll Totals</b>	<b>205,003</b>	<b>147,312</b>	<b>190,912</b>	<b>182,638</b>	<b>175,371</b>	<b>199,516</b>	<b>199,516</b>	<b>(5,487)</b>	<b>-2.68%</b>	
Services										
40-0300 Computer Services	450	340	454	170	169	950	950	500	111.11%	Power DNS / Wix / Grammarly (below)
40-0400 Legal Assistance	2,500	1,456	1,941	2,300	2,134	2,500	2,500	0	0.00%	
<b>Services Totals</b>	<b>2,950</b>	<b>1,796</b>	<b>2,395</b>	<b>2,470</b>	<b>2,304</b>	<b>3,450</b>	<b>3,450</b>	<b>500</b>	<b>16.95%</b>	
Traveling Expenses										
41-0500 Mileage	400	92	122	267	0	200	200	-200	-50.00%	
41-1000 Meals	400	733	978	380	362	400	400	0	0.00%	
41-1500 Lodging	300	0	0	300	128	300	300	0	0.00%	
<b>Traveling Expenses Totals</b>	<b>1,100</b>	<b>825</b>	<b>1,100</b>	<b>840</b>	<b>591</b>	<b>900</b>	<b>900</b>	<b>(200)</b>	<b>-18.18%</b>	
Utilities										
43-1500 Telephone	1,700	888	1,184	1,720	1,221	1,700	1,700	0	0.00%	
<b>Utilities Totals</b>	<b>1,700</b>	<b>888</b>	<b>1,184</b>	<b>1,720</b>	<b>1,221</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>	<b>0.00%</b>	

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 14 - UT Administration		Actuals	Budget	YTD TRLO (Sept)	2025 Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Building / Repair & Maintenance												
46-6500 Office Equipment		1,304	900	1,058	1,411	910	822	500	500	-400	-44.44%	Moved Wix & Grammarly Above
<i>Repair &amp; Maintenance Totals</i>		1,304	900	1,058	1,411	910	822	500	500	(400)	-44.44%	
Office Services Expense												
48-0500 Advertising		80	200	158	210	200	73	300	300	100	0.00%	Liquor License / Event / Amusement
48-3500 Postage		704	900	372	496	820	550	900	900	0	0.00%	
48-4000 Printing Services		350	350	0	0	280	149	350	350	0	0.00%	Checks
<i>Office Services Expense Totals</i>		1,134	1,450	530	706	1,260	757	1,550	1,550	100	6.90%	
Registration & Training												
49-3400 Registration & Enrollment		135	200	117	156	380	217	200	200	0	0.00%	
<i>Reg &amp; Training Totals</i>		135	200	117	156	380	217	200	200	0	0.00%	
<b>Division 4 - Serv &amp; Utilities Totals</b>		<b>9,047</b>	<b>8,300</b>	<b>5,214</b>	<b>6,952</b>	<b>7,580</b>	<b>5,911</b>	<b>8,300</b>	<b>8,300</b>	<b>0</b>	<b>0.00%</b>	
Supplies												
53-2400 Equipment		370	400	307	410	410	311	400	400	0	0.00%	
53-3500 Office Supplies		843	850	403	403	830	744	850	850	0	0.00%	
<i>Supplies Totals</i>		1,213	1,250	710	812	1,240	1,055	1,250	1,250	0	0.00%	
Uniforms & Clothing												
54-0500 Clothing / Uniforms		130	500	0	0	450	171	400	400	-100	-20.00%	Safety Clothing
<i>Uniforms &amp; Clothing Totals</i>		130	500	0	0	450	171	400	400	(100)	-20.00%	
Reading & Reference Materials												
55-0500 Periodicals & Subscriptions		52	100	52	69	220	66	150	150	50	50.00%	Lincoln News & Bangor Daily
55-1000 Statute & Reference Mater		0	50	0	0	50	62	50	50	0	0.00%	
<i>Reading &amp; Reference Totals</i>		52	150	52	69	270	128	200	200	50	33.33%	
<b>Division 5 - Supplies &amp; Materials Totals</b>		<b>1,395</b>	<b>1,900</b>	<b>762</b>	<b>882</b>	<b>1,960</b>	<b>1,354</b>	<b>1,850</b>	<b>1,850</b>	<b>(50)</b>	<b>-2.63%</b>	
<b>Department Totals</b>		<b>195,006</b>	<b>215,203</b>	<b>153,288</b>	<b>198,746</b>	<b>192,178</b>	<b>182,636</b>	<b>209,666</b>	<b>209,666</b>	<b>(5,537)</b>	<b>-2.57%</b>	
<i>Difference from Prior Year</i>		14,947	13,426		3,740			(5,537)	(5,537)			

2026 - Revenues	2024	2025	2025	2025	2025	5 Year		2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
						Budget	Actuals						
Dept: 15 - IT (Info & Tech)	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$, Inc. / (Dec)	% Inc. / (Dec)			
07 Other / Misc	10,156	10,000	18,310	24,413	10,000	12,455	10,000	10,000	0	0.00%			
<b>Department Totals</b>	<b>10,156</b>	<b>10,000</b>	<b>18,310</b>	<b>24,413</b>	<b>10,000</b>	<b>11,234</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>			
<i>Difference from Prior Year</i>	156	0	12,459	14,257			0	0					

2026 - Expenditures		2024	2025	2025	2025	5 Year	2026	2026	26 vs 25	2026 - 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
Payroll												
31-0006	Department Heads	78,173	84,162	62,388	83,185	76,648	78,759	87,476	87,476	3,314	3.94%	COLA & Step
31-0011	Assist to Dept Head	51,978	65,107	50,663	67,550	61,315	59,764	69,743	69,743	4,636	7.12%	COLA & Step
31-0020	Regular Employees	100,547	101,314	79,723	106,298	119,743	106,819	113,374	113,374	12,060	11.90%	COLA & Step
	<i>Payroll Services Totals</i>	<b>230,698</b>	<b>250,583</b>	<b>192,775</b>	<b>257,033</b>	<b>220,917</b>	<b>209,484</b>	<b>270,593</b>	<b>270,593</b>	<b>20,010</b>	<b>7.99%</b>	
Employee Benefits												
47-1900	Self Funded Risk Pool	3,525	3,500	2,994	3,992	3,172	3,271	4,100	4,100	600	17.14%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	67,836	74,250	61,263	73,516	76,231	55,001	80,184	80,184	5,934	7.99%	Census Change
47-2420	Hlth Sav Account (HSA)		8,000	8,000	8,000			10,000	10,000	2,000	0.00%	
47-3300	Worker's Comp	1,460	2,500	874	1,166	6,369	3,518	1,395	1,395	-1,105	-44.21%	Adjustment Based on Actuals
47-3400	Def Compensation	0	0	0	0	2,506	141	0	0	0	0.00%	
47-3500	ME PERS (Retire)	19,233	25,309	13,953	18,604	18,425	16,900	27,871	27,871	2,562	10.12%	
47-3700	PD FAM MED LEAVE (PFML)		1,854	1,885	2,514			1,353	1,353	-501	-27.02%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	18,394	19,170	15,680	20,907	16,898	16,166	20,700	20,700	1,530	7.98%	
	<i>Employee Benefits Totals</i>	<b>111,349</b>	<b>134,583</b>	<b>104,650</b>	<b>128,698</b>	<b>126,572</b>	<b>97,603</b>	<b>145,603</b>	<b>145,603</b>	<b>11,020</b>	<b>8.19%</b>	
	<b>Division 3 - Payroll Totals</b>	<b>342,047</b>	<b>385,166</b>	<b>297,425</b>	<b>385,731</b>	<b>347,489</b>	<b>307,087</b>	<b>416,197</b>	<b>416,197</b>	<b>31,031</b>	<b>8.06%</b>	
Services												
40-0800	Consulting Fees	2,259	2,500	195	2,750	1,800	2,023	2,500	2,500	0	0.00%	
	<i>Services Totals</i>	<b>2,259</b>	<b>2,500</b>	<b>195</b>	<b>2,750</b>	<b>1,800</b>	<b>2,023</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>	
Traveling Expenses												
41-0500	Automobile Mileage	308	1,000	465	620	1,040	412	1,000	1,000	0	0.00%	
41-1000	Meals	0	700	0	0	700	130	700	700	0	0.00%	
41-1500	Lodging	0	1,700	0	0	1,700	139	1,700	1,700	0	0.00%	
41-2700	Airline, Bus, etc.	0	2,000	0	0	2,000	335	2,000	2,000	0	0.00%	
	<i>Traveling Expenses Totals</i>	<b>308</b>	<b>5,400</b>	<b>465</b>	<b>620</b>	<b>5,440</b>	<b>1,016</b>	<b>5,400</b>	<b>5,400</b>	<b>0</b>	<b>0.00%</b>	
Utilities												
43-1500	Telephone	95,449	98,000	59,792	89,688	56,775	60,233	100,000	100,000	2,000	2.04%	
	<i>Utilities Totals</i>	<b>95,449</b>	<b>98,000</b>	<b>59,792</b>	<b>89,688</b>	<b>56,775</b>	<b>60,233</b>	<b>100,000</b>	<b>100,000</b>	<b>2,000</b>	<b>2.04%</b>	

2026 - Expenditures										2026 - Budgetary
Dept: 15 - IT (Info & Tech)										Notes / Comments
2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25
Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	
Building / Repair & Maintenance										
46-7500 Computer Repair & Maint	299,954	267,837	357,116	346,110	345,595	386,000	386,000	8,000	2.12%	Majority for Spillman / Motorola Serv
46-7600 Software Licensing	38,640	54,466	72,621	35,110	30,510	65,000	65,000	950	1.48%	
<i>Repair &amp; Maintenance Totals</i>	<i>338,594</i>	<i>322,303</i>	<i>429,737</i>	<i>381,220</i>	<i>376,104</i>	<i>451,000</i>	<i>451,000</i>	<i>8,950</i>	<i>2.02%</i>	
Registration & Training										
49-3400 Registration & Enrollment	525	810	1,080	380	466	500	500	0	0.00%	
<i>Reg &amp; Training Totals</i>	<i>525</i>	<i>810</i>	<i>1,080</i>	<i>380</i>	<i>466</i>	<i>500</i>	<i>500</i>	<i>0</i>	<i>0.00%</i>	
<b>Division 4 - Serv &amp; Utilities Totals</b>	<b>437,136</b>	<b>383,565</b>	<b>523,876</b>	<b>445,985</b>	<b>439,858</b>	<b>559,400</b>	<b>559,400</b>	<b>10,950</b>	<b>2.00%</b>	
Supplies										
53-3500 Office Supplies	948	1,871	2,494	710	1,348	1,000	1,000	0	0.00%	
53-8500 Computer Supplies	13,683	14,258	19,011	11,400	10,182	15,000	15,000	1,500	11.11%	\$1,000 added from "73-2500" below
<i>Supplies Totals</i>	<i>14,631</i>	<i>16,129</i>	<i>21,505</i>	<i>12,110</i>	<i>11,530</i>	<i>16,000</i>	<i>16,000</i>	<i>1,500</i>	<i>10.34%</i>	
<b>Division 5 - Supplies &amp; Materials Totals</b>	<b>14,661</b>	<b>16,129</b>	<b>21,505</b>	<b>12,630</b>	<b>11,583</b>	<b>16,000</b>	<b>16,000</b>	<b>1,500</b>	<b>10.34%</b>	
Capital Equipment										
73-2500 Furniture & Fixtures	1,000	2,493	3,325	900	4,152	0	0	-1,000	-100.00%	Moved to Computer Supplies above
73-7500 Computer Equipment	80,000	79,700	80,000	78,700	80,751	80,000	80,000	0	0.00%	G 996-18 / \$90,132 / 25 Beg Bal
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>81,000</b>	<b>82,193</b>	<b>83,325</b>	<b>79,600</b>	<b>84,903</b>	<b>80,000</b>	<b>80,000</b>	<b>(1,000)</b>	<b>-1.23%</b>	
<b>Department Totals</b>	<b>874,843</b>	<b>1,029,116</b>	<b>1,014,436</b>	<b>885,704</b>	<b>843,431</b>	<b>1,071,597</b>	<b>1,071,597</b>	<b>42,481</b>	<b>4.13%</b>	
<i>Difference from Prior Year</i>	<i>87,204</i>	<i>79,440</i>	<i>139,593</i>			<i>42,481</i>	<i>42,481</i>			

**Penobscot County Commissioners**

**Dept. 15 / Information & Technology (IT) / Capital Planning**

Updated as of: August 20th, 2024

	1	2	3	4	5
Year #	2025	2026	2027	2028	2029
<b>IT / Computer Equip (G 3-996-18)</b>					
Beginning Balance / "G 3-996-18"	\$ 90,132	\$ 70,632	\$ 51,132	\$ 41,632	\$ 32,132
Budget Appropriation / Dept. 15 / "E 7-73-7500"	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
<b>Total Funding Available</b>	<b>\$ 170,132</b>	<b>\$ 150,632</b>	<b>\$ 141,132</b>	<b>\$ 131,632</b>	<b>\$ 122,132</b>
Computers / Annual Rotation (5 years)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
MDT's / Mobile Data Terminals (5 years)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Servers (7 years)	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Switches (10 years)	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
<b>Total / Annual Projects</b>	<b>\$ 99,500</b>				
	\$ 70,632	\$ 51,132	\$ 41,632	\$ 32,132	\$ 22,632

2026 - Expenditures	2024	2025	2025	2025	2025	2025	2025	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 18 - MPERS (Retirement)	Actuals	Budget	YTD TR/O (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments		
47-3500 ME PERS (Retire)	3,490	3,500	2,938	3,917	3,010	3,287	4,200	4,200	700	20.00%	Adjustment Based on 2025 Actuals		
<b>Department Totals</b>	<b>3,490</b>	<b>3,500</b>	<b>2,938</b>	<b>3,917</b>	<b>3,010</b>	<b>3,287</b>	<b>4,200</b>	<b>4,200</b>	<b>700</b>	<b>20.00%</b>			
<i>Difference from Prior Year</i>	(643)	(1,000)		426			700	700					

	2024	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
<b>2026 - Expenditures</b>														
<b>Dept. 19 - Health &amp; Safety</b>														
40-0100 Safety Committee	1,797	3,000	2,000	2,667	3,000	1,831	3,000	3,000	3,000	3,000	3,000	0	0.00%	
40-0150 Health Council	1,299	3,000	2,146	2,861	3,000	1,689	3,000	3,000	3,000	3,000	3,000	0	0.00%	
<b>Department Totals</b>	<b>3,096</b>	<b>6,000</b>	<b>4,146</b>	<b>5,528</b>	<b>6,000</b>	<b>3,520</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0.00%</b>	
<i>Difference from Prior Year</i>	58	0		2,431			0	0	0	0	0			

2026 - Expenditures		2021	2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 21 - Jail (CAP)		Budget	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
81-0001	Transfer Out (Fund 4 / Jail)	7,346,237	8,263,518	8,594,059	4,297,033	5,729,377	7,957,918	7,384,982	12,613,875	12,613,875	12,613,875	4,019,816	46.77%	See Dept. 9 / Jail - Budget The budget has a \$3.5M plus deficit
<b>Department Totals</b>		<b>7,346,237</b>	<b>8,263,518</b>	<b>8,594,059</b>	<b>4,297,033</b>	<b>5,729,377</b>	<b>7,957,918</b>	<b>7,384,982</b>	<b>12,613,875</b>	<b>12,613,875</b>	<b>12,613,875</b>	<b>4,019,816</b>	<b>46.77%</b>	
<i>Difference from Prior Year</i>			317,828	330,541	(2,534,141)				<b>4,019,816</b>	<b>4,019,816</b>	<b>4,019,816</b>			

2026 - Revenues		2024	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - 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	3,413,052	0	0	2,694,922	0	0	0	-3,413,052	-100.00%	
04	CAP Contribution from County	8,263,518	8,594,059	6,445,546	8,594,061	7,957,918	7,957,919	12,613,875	12,613,875	4,019,816	46.77%	Dept 21 - CAP
05	State / Dept of Corrections (DOC)	3,638,544	3,595,651	3,082,261	3,595,651	3,027,735	3,389,405	3,584,795	3,584,795	-10,856	-0.30%	
07	Miscellaneous Jail	3,138	5,000	483	644	4,400	23,046	5,000	5,000	0	0.00%	
08	Boarding Federal	725	2,000	1,191	1,587	2,600	1,658	2,000	2,000	0	0.00%	
35	Court Surcharge	22,967	30,000	46,199	46,199	32,000	33,152	30,000	30,000	0	0.00%	
36	Medical Copay	12,070	9,000	7,386	9,849	9,000	10,869	9,000	9,000	0	0.00%	
72	Boarding Social Security	22,400	30,000	15,200	20,267	30,000	23,671	30,000	30,000	0	0.00%	
<b>Department Totals</b>		<b>11,963,362</b>	<b>15,678,762</b>	<b>9,598,266</b>	<b>12,268,258</b>	<b>13,758,575</b>	<b>11,439,720</b>	<b>16,274,670</b>	<b>16,274,670</b>	<b>595,908</b>	<b>3.80%</b>	
Difference from Prior Year		692,005	624,617		304,896			595,908				

Estimated Only / \$4M - MAT is probably going to be allocated on same formula amongst all counties! No allocation released by DOC to date.

2026 - Expenditures		2024	2025	22 vs 21	2025	2025	5 Year	2026	2026	26 vs 25	2026 - Budgetary	
Dept: 09 - Jail (Fund 4)		Actuals	Budget	% Inc./ (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$ Inc./ (Dec)	Notes / Comments
Payroll												
31-006	Department Heads	98,685	97,573	10.87%	77,237	102,982	86,428	98,879	101,973	101,973	4,400	4.51%
31-0011	Assist to Dept. Head	157,059	180,367	4.35%	135,773	181,030	162,435	154,644	190,168	190,168	9,801	5.43%
31-0014	Sergeants	412,279	663,943	5.04%	430,014	573,352	578,774	414,370	702,044	702,044	38,101	5.74%
31-0016	Corporals	271,774	532,842	43.71%	392,489	523,318	423,457	380,944	541,678	541,678	8,836	1.66%
31-0020	Regular Employees	76,079	401,734	9.15%	289,973	386,630	248,064	167,276	467,506	467,506	65,772	16.37%
XX-XXXX	Stipend								9,000	9,000	9,000	0.00%
31-0022	Head Cook	81,047	85,547	8.87%	55,258	73,677	74,389	70,716	68,062	68,062	-17,485	-20.44%
31-0024	Cooks	133,119	184,796	16.89%	137,237	182,982	160,025	139,943	185,019	185,019	223	0.12%
31-0025	Training Officer	0	82,664	21.33%	59,350	79,133	58,605	21,131	88,976	88,976	6,312	7.64%
XX-XXXX	Pre-Trial Coordinator								64,274	64,274	64,274	0.00%
XX-XXXX	Pre-Trial Case Mgr								108,466	108,466	108,466	0.00%
31-0051	Corrections Officers	3,737,039	3,007,645	-0.30%	2,220,629	2,960,838	2,936,109	2,998,832	3,146,723	3,146,723	139,078	4.62%
33-0001	Overtime / FT Payroll	1,001,126	750,000	0.00%	734,378	979,171	619,200	828,366	750,000	750,000	0	0.00%
34-0001	Regular PT Payroll	464,442	250,000	0.00%	376,128	501,504	186,300	300,136	250,000	250,000	0	0.00%
Payroll Services Totals		6,432,648	6,237,111	4.77%	4,908,464	6,544,619	5,533,786	5,575,237	6,673,888	6,673,888	436,777	7.00%
Employee Benefits												
47-1900	Self Funded Risk Pool	190,465	192,582	-4.47%	158,234	210,978	190,836	176,979	220,000	220,000	27,418	14.24%
47-2400	Insurance - Employee	1,681,564	1,946,860	25.02%	1,507,451	1,808,941	1,652,232	1,417,762	1,800,000	1,800,000	-146,860	-7.54%
47-2410	HRA - Hlth Reimburse	27,279	35,153	17.18%	23,272	31,029	28,031	28,987	42,000	42,000	6,847	19.48%
47-2415	Health Insurance Stipend	42,438	42,035	12.09%	27,614	36,819	32,707	33,441	35,000	35,000	-7,035	-16.74%
47-2420	Hlth Sav Account (HSA)				20,300				11,000	11,000	11,000	#DIV/0!
47-2500	Unemployment Insurance	6,890	5,514	#DIV/0!	0	0	1,103	8,292	5,600	5,600	86	1.56%
47-3300	Worker's Comp	476,195	465,820	-15.61%	310,660	414,213	464,346	411,367	435,000	435,000	-30,820	-6.62%
47-3400	Def Compensation	73,706	73,860	13.63%	61,381	81,841	81,768	69,124	85,000	85,000	11,140	15.08%
47-3500	ME PERS (Retire)	337,216	305,632	1.88%	234,130	312,174	268,604	298,795	300,000	300,000	-5,632	-1.84%
47-3700	PD FAM MED LEAVE (PFML)		0		46,810	62,413			32,461	32,461	32,461	#DIV/0!
47-3800	Social Security (EMP)	509,713	530,429	17.95%	395,832	527,776	453,008	434,745	561,571	561,571	31,142	5.87%
Employee Benefits Totals		3,345,466	3,597,885	12.68%	2,785,683	3,486,184	3,172,634	2,891,974	3,527,632	3,527,632	(70,253)	-1.95%
Division 3 - Payroll Totals		9,778,114	9,834,996	7.53%	7,694,147	10,030,803	8,706,420	8,467,211	10,201,520	10,201,520	366,524	3.73%
Services												
40-0200	Computer Programming	9,578	15,000	0.00%	6,126	8,168	13,300	11,518	15,000	15,000	0	0.00%
40-0400	Legal Assistance	11,474	15,000	0.00%	44,580	59,440	15,000	24,364	15,000	15,000	0	0.00%
40-1000	Ambulance Services	3,494	7,000	0.00%	3,421	4,562	7,000	5,354	7,000	7,000	0	0.00%
40-2500	Laboratory Tests	2,310	10,000	0.00%	1,400	1,867	7,300	2,225	7,500	7,500	-2,500	-25.00%
40-3100	Boarding of Inmates	1,938,901	2,100,000	0.00%	1,491,447	2,237,170	1,410,000	1,634,583	2,300,000	2,300,000	200,000	9.52%
											65 inmates @ \$100 per day annually	

**2026 - Expenditures**

**2026 - Budgetary**

**Dept: 09 - Jail (Fund 4)**

**Notes / Comments**

	2024	2025	22 vs 21	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary	
	Actuals	Budget	% Inc / (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	
40-3500 Cleaning & Sanitary	4,323	5,000	0.00%	1,653	2,203	8,000	2,876	5,000	5,000	0	0.00%	
40-4500 Medical, Surgical & Dental	2,111,514	1,950,000	0.00%	1,693,112	2,257,483	1,752,216	1,818,609	2,470,000	2,470,000	520,000	26.67%	New Medical Contract / Includes Meeds
40-7000 Mental Health Services	180,865	200,000	0.00%	150,635	200,846	204,000	193,732	200,200	200,200	200	0.10%	
<b>Services Totals</b>	<b>4,262,460</b>	<b>4,302,000</b>	<b>0.00%</b>	<b>3,392,373</b>	<b>4,771,739</b>	<b>3,416,816</b>	<b>3,693,261</b>	<b>5,019,700</b>	<b>5,019,700</b>	<b>717,700</b>	<b>16.68%</b>	
<b>Travelling Expenses</b>												
41-0500 Automobile Mileage	75	500	0.00%	75	100	500	68	0	0	-500	-100.00%	
41-1000 Meals	2,020	5,500	0.00%	325	433	5,500	1,145	5,500	5,500	0	0.00%	
41-1500 Lodging	3,149	3,000	0.00%	2,481	3,308	3,000	1,463	3,000	3,000	0	0.00%	
41-2000 Other - Tolls	607	700	0.00%	82	109	700	362	400	400	-300	-42.86%	
41-2700 Airline, Bus, Etc	0	700	0.00%	390	520	700	104	1,000	1,000	300	42.86%	
<b>Travelling Expenses Totals</b>	<b>5,852</b>	<b>10,400</b>	<b>0.00%</b>	<b>3,353</b>	<b>4,471</b>	<b>10,400</b>	<b>3,143</b>	<b>9,900</b>	<b>9,900</b>	<b>(500)</b>	<b>-4.81%</b>	
<b>Parts &amp; Maintenance</b>												
42-0500 Gas / Light Maintenance	26,738	22,000	0.00%	17,494	23,326	21,200	20,992	22,000	22,000	0	0.00%	
42-0600 Tires	4,142	2,200	0.00%	1,134	1,512	2,200	1,807	2,000	2,000	-200	-9.09%	
42-0800 Parts	13,999	7,000	0.00%	9,510	12,680	5,800	8,083	7,000	7,000	0	0.00%	
<b>Parts &amp; Maintenance Totals</b>	<b>44,879</b>	<b>31,200</b>	<b>0.00%</b>	<b>28,138</b>	<b>37,517</b>	<b>29,200</b>	<b>30,881</b>	<b>31,000</b>	<b>31,000</b>	<b>(200)</b>	<b>-0.64%</b>	
<b>Utilities</b>												
43-0500 Electricity	622	400	0.00%	448	598	380	516	500	500	100	25.00%	
43-0600 Gas / Propane	2,302	3,000	0.00%	1,408	1,877	2,600	2,203	3,000	3,000	0	0.00%	
43-1500 Telephone	13,745	12,600	2.86%	9,461	12,615	12,320	10,897	12,600	12,600	0	0.00%	
<b>Utilities Totals</b>	<b>16,669</b>	<b>16,000</b>	<b>2.24%</b>	<b>11,317</b>	<b>15,089</b>	<b>15,300</b>	<b>13,616</b>	<b>16,100</b>	<b>16,100</b>	<b>100</b>	<b>0.63%</b>	
<b>Building / Repair &amp; Maintenance</b>												
46-1000 Buildings & Structures	10,951	50,000	0.00%	11,890	15,853	42,000	14,258	40,000	40,000	-10,000	-20.00%	Body Scanner Maint. Agreement
46-1500 Electrical	63,050	38,000	0.00%	3,991	5,322	38,000	29,938	30,000	30,000	-8,000	-21.05%	
46-2000 Elevator	2,612	3,500	0.00%	2,946	3,929	3,500	3,400	3,500	3,500	0	0.00%	
46-3000 Equipment / Furniture	9,500	18,000	0.00%	8,506	11,341	18,000	11,261	15,000	15,000	-3,000	-16.67%	
46-3500 Heating	0	13,000	0.00%	689	918	13,000	3,217	13,000	13,000	0	0.00%	
46-4500 Plumbing	26,324	30,000	0.00%	18,327	24,436	24,000	27,420	30,000	30,000	0	0.00%	
46-5600 Radios / Mobile	709	1,500	0.00%	174	233	1,100	302	1,000	1,000	-500	-33.33%	
46-6500 Office Equipment	2,631	3,000	0.00%	2,551	3,402	2,800	2,752	3,000	3,000	0	0.00%	
<b>Repair &amp; Maintenance Totals</b>	<b>115,776</b>	<b>157,000</b>	<b>0.00%</b>	<b>49,076</b>	<b>65,434</b>	<b>142,400</b>	<b>92,549</b>	<b>135,500</b>	<b>135,500</b>	<b>(21,500)</b>	<b>-13.69%</b>	



**2026 - Expenditures**  
**Dept: 09 - Jail (Fund 4)**

	2024	2025	22 vs 21	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	% Inc./ (Dec)	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Dept. Head	Commissioners	\$\$ Inc./ (Dec)	% Inc./ (Dec)	Notes / Comments
30% - CCA Funds											
31-0016 Corporals	0	74,649	-46.20%	14,753	74,649	77,980	0	0	-74,649	-100.00%	
31-0051 Corrections Officers	0	0	#DIV/0!	0	0	34,108	0	0	0	#DIV/0!	
40-7000 Pre-Trial Services	239,241	242,000	0.00%	161,850	215,800	219,400	0	0	-242,000	-100.00%	
43-1500 Telephone	0	200	0.00%	0	0	200	0	0	-200	-100.00%	
47-2406 Employees Hth Ins / CCA 30%	32,352	15,000	0.00%	23,407	23,407	30,809	0	0	-15,000	-100.00%	
47-3300 Worker's Comp	0	0	#DIV/0!	0	0	5,928	0	0	0	#DIV/0!	
47-3400 Deferred Compensation	0	4,500	0.00%	0	0	4,149	0	0	-4,500	-100.00%	
47-3506 MPERS / CCA 30%	8,883	0	#DIV/0!	5,816	5,816	3,577	0	0	0	#DIV/0!	
47-3806 FICA / CCA 30%	0	10,967	0.00%	1,186	1,186	9,876	0	0	-10,967	-100.00%	
<b>Division 6 - 30% CCA Funds</b>	<b>280,476</b>	<b>347,316</b>	<b>-15.58%</b>	<b>207,013</b>	<b>320,859</b>	<b>386,028</b>	<b>0</b>	<b>0</b>	<b>(347,316)</b>	<b>-100.00%</b>	

Capital Equipment

72-0500 Buildings & Improvements	0	100,000	0.00%	6,635	100,000	84,000	75,000	75,000	-25,000	-25.00%	
73-0500 Cameras	0	10,000	0.00%	0	10,000	9,000	10,000	10,000	0	0.00%	
73-1000 Communications	0	4,000	0.00%	0	0	4,000	1,000	1,000	-3,000	-75.00%	
73-2500 Furniture & Fixtures	1,274	8,000	0.00%	4,195	4,195	7,200	8,000	8,000	0	0.00%	
73-4500 Motor Vehicles	40,000	40,000	0.00%	40,000	40,000	28,000	40,000	40,000	0	0.00%	
73-5000 Office Equipment	514	2,500	0.00%	379	379	2,500	2,500	2,500	0	0.00%	
73-6000 Public Safety	8,679	18,000	0.00%	8,679	8,679	15,400	25,000	25,000	7,000	38.89%	AXON / Taser Replacement
73-7500 Computer Equipment	410	4,000	0.00%	0	0	4,000	4,000	4,000	0	0.00%	
73-7600 Institutional Equipment	2,250	40,000	0.00%	0	0	36,000	40,000	40,000	0	0.00%	
<b>Division 7 - Bldg &amp; Equip Totals</b>	<b>53,127</b>	<b>226,500</b>	<b>0.00%</b>	<b>59,888</b>	<b>163,253</b>	<b>190,100</b>	<b>205,500</b>	<b>205,500</b>	<b>(21,000)</b>	<b>-9.27%</b>	

<b>Department Totals</b>	<b>15,399,933</b>	<b>15,678,762</b>	<b>4.15%</b>	<b>11,973,754</b>	<b>16,113,764</b>	<b>13,604,414</b>	<b>16,274,670</b>	<b>16,274,670</b>	<b>595,908</b>	<b>3.80%</b>	
<i>Difference from Prior Year</i>	1,564,257	624,817		713,832			595,908	595,908			

2026 - Expenditures		2024	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026 - Budgetary
Dept. 22 - County Insurance		Actuals	Budget	YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	Dept. Head	Commissioners	\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
47-3600	Retirement Group Insurance	106,382	105,000	87,156	104,587	85,600	85,307	105,000	105,000	0	0.00%		
<b>Department Totals</b>		<b>106,382</b>	<b>105,000</b>	<b>87,156</b>	<b>104,587</b>	<b>85,600</b>	<b>85,307</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>	<b>0.00%</b>		
<i>Difference from Prior Year</i>		48,236	0		(1,795)			0	0				

2026 - Expenditures	2024	2025	2025	2025	2025	2025	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 24 - Bridge Account	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
47-0500 Bridges	100	100	100	100	100	80	100	100	100	100	0	0.00%	
<b>Department Totals</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>80</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0.00%</b>	
<i>Difference from Prior Year</i>	0	0	0	0	0	0	0	0	0	0	0	0.00%	

2026 - Expenditures Dept. 30 - Development Corporations	2024 Actuals	2025 Budget	2025 YTD TRIO (Sept)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
	63,000	63,000	32,500	63,000	63,400	47,950	63,000	63,000	0	0.00%	\$63k / Budget & \$2k PILT = \$65k total
<b>Department Totals</b>	<b>63,000</b>	<b>63,000</b>	<b>32,500</b>	<b>63,000</b>	<b>63,400</b>	<b>47,950</b>	<b>63,000</b>	<b>63,000</b>	<b>0</b>	<b>0.00%</b>	
<i>Difference from Prior Year</i>	0	0	0	0	0	0	0	0	0	0	

2026 - Expenditures		2024	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026 - Budgetary
Dept. 31 - Loans & Interest		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	2026	2026	2026	2026	2026	Notes / Comments
40-0400	Legal Assistance	3,304	3,000	0	3,000	3,100	1,821	3,000	3,000	3,000	3,000	3,000	3,000	0	0.00%
45-0500	Interest on Tax Anticipation	65,041	22,500	113,568	151,424	22,500	64,654	35,000	35,000	35,000	35,000	35,000	35,000	12,500	55.56%
45-0600	Payments on PRCC Bond	605,042	605,042	453,782	605,042	604,034	649,882	605,042	605,042	605,042	605,042	605,042	605,042	0	0.00%
45-1000	Interest on PRCC Bond	17,064	8,500	14,235	18,980	12,000	17,537	8,500	8,500	8,500	8,500	8,500	8,500	0	0.00%
<b>Department Totals</b>		<b>690,450</b>	<b>639,042</b>	<b>581,584</b>	<b>778,446</b>	<b>641,634</b>	<b>733,893</b>	<b>651,542</b>	<b>651,542</b>	<b>651,542</b>	<b>651,542</b>	<b>651,542</b>	<b>651,542</b>	<b>12,500</b>	<b>1.96%</b>
<i>Difference from Prior Year</i>		9,054	0		87,996			12,500		12,500		12,500			

Increased TAN Needs  
 \$6M Bond / 10 yr / Matures: 02-2031  
 \$50,420.17 / Month

2026 - Expenditures	2024		2025		2025		2025		2026		2026		2026 - Budgetary	
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Dept. Head	Commissioners	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
71-0100 Parking Lot Improvement	40,000	40,000	0	40,000	46,000	46,000	40,000	40,000	40,000	40,000	0	0.00%	G 3-996-03 / \$446,200 / 25 Beg Bal	
72-0500 Buildings & Improvement	80,000	80,000	0	80,000	117,000	117,000	80,000	80,000	80,000	80,000	0	0.00%	G 3-996-01 / \$703,086 / 25 Beg Bal	
<b>Department Totals</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>163,000</b>	<b>163,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>0.00%</b>		
<i>Difference from Prior Year</i>	(30,000)	0	0	0	0	0	0	0	0	0	0	0		

2026 - Expenditures		2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 34 - Program Donations		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
47-1512	Rape Response	3,000	3,500	0	3,500	2,900	2,900	3,500	3,500	0	0.00%	Flat funding requested	
47-1514	Bangor Shelter	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%	Flat funding requested	
47-1518	BILLS (Bgr InterLibrary Svce)	15,000	22,500	22,500	22,500	13,902	13,902	23,500	22,500	0	0.00%	Increase requested	
47-1519	Orono Haz Mat Team	24,000	27,000	20,000	27,000	24,600	22,200	27,000	27,000	0	0.00%	Flat funding requested	
47-1521	Bangor Area Recovery Network (BARN)	20,000	20,000	0	20,000	19,500	19,500	20,000	20,000	0	0.00%	Flat funding requested	
47-1522	Pine Tree Hospice	1,500	1,500	0	1,500	1,200	1,200	2,000	1,500	0	0.00%	Increase requested	
47-1525	Hirundo Wildlife Refuge	12,000	12,000	12,000	12,000	10,800	10,800	12,000	12,000	0	0.00%	Flat funding requested	
47-1526	Together Place	10,000	10,000	10,000	10,000	9,000	9,000	15,000	10,000	0	0.00%	Increase requested	
<b>Department Totals</b>		<b>100,500</b>	<b>111,500</b>	<b>79,500</b>	<b>111,500</b>	<b>94,302</b>	<b>91,902</b>	<b>118,000</b>	<b>111,500</b>	<b>0</b>	<b>0.00%</b>		
<i>Difference from Prior Year</i>		5,500	11,000		11,000			6,500		0			

2026 - Expenditures	2024	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026 - Budgetary
Dept. 35 - Penobscot County Extension	96,500	100,360	75,270	100,360	89,490	89,490	105,378	100,360	100,360	0	0.00%	Increase in Funding Requested	
47-1520 Penobscot County Extension	96,500	100,360	75,270	100,360	89,490	89,490	105,378	100,360	100,360	0	0.00%		
<b>Department Totals</b>	<b>96,500</b>	<b>100,360</b>	<b>75,270</b>	<b>100,360</b>	<b>89,490</b>	<b>89,490</b>	<b>105,378</b>	<b>100,360</b>	<b>100,360</b>	<b>0</b>	<b>0.00%</b>		
<i>Difference from Prior Year</i>	6,500	3,860		3,860			5,018			0			



2026 - Expenditures	2024	2025	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
<b>Dept. 38 - Soil Conservation</b>												
31-0020 Regular Employees	44,027	44,368	33,950	45,267	40,277	41,106	46,143	46,143	46,143	1,775	4.00%	
47-1900 Self Funded Risk Pool	612	700	676	901	660	626	950	950	950	250	35.71%	
47-2400 Insurance - Employee	44,301	46,420	41,745	50,093	37,099	37,883	47,348	47,348	47,348	928	2.00%	
47-2420 Hlth Sav Account (HSA)		4,000	4,000	4,000			4,000	4,000	4,000	0	0.00%	
47-3300 Worker's Comp	263	350	155	206	363	364	225	225	225	-125	-35.71%	
47-3400 Def Compensation	3,077	3,500	2,377	3,169	2,881	2,722	3,500	3,500	3,500	0	0.00%	
47-3700 PD FAM MED LEAVE (PFML)		444	294	393			444	444	444	0	0.00%	
47-3800 Social Security	3,239	3,500	2,749	3,666	3,046	2,912	4,000	4,000	4,000	500	14.29%	
<b>Department Totals</b>	<b>95,519</b>	<b>103,282</b>	<b>85,946</b>	<b>107,695</b>	<b>85,215</b>	<b>86,492</b>	<b>106,610</b>	<b>106,610</b>	<b>106,610</b>	<b>3,328</b>	<b>3.22%</b>	
<i>Difference from Prior Year</i>	14,231	12,125		12,175			3,328	3,328	3,328			

2026 - Expenditures		2024	2025	25 vs 24	2025	2025	5 Year	5 Year	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 39 - Labor Relations		Actuals	Budget	% Inc./ (Dec)	YTD TRIO	Actuals	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	Commissioners	\$\$ Inc./ (Dec)	% Inc./ (Dec)	Notes / Comments
40-0600 Labor Negotiations		1,021	3,000	-25.00%	11,410	15,000	4,600	4,044	3,000	3,000	3,000	0	0.00%	
<b>Department Totals</b>		<b>1,021</b>	<b>3,000</b>	<b>-25.00%</b>	<b>11,410</b>	<b>15,000</b>	<b>4,600</b>	<b>4,044</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>	
<i>Difference from Prior Year</i>		(457)	(1,000)			15,457			0	0	0			

2026 - Expenditures		2024	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026	2026	2026 - Budgetary
Dept. 40 - Wage Adjustment		Actuals	Budget	YTD TRIO (Sept)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	2026	2026	2026	2026	2026	Notes / Comments
31-0001	Regular Full Time Payroll	0	5,000	0	0	23,000	798	5,000	5,000	5,000	5,000	5,000	5,000	0	
<b>Department Totals</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>798</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<i>Difference from Prior Year</i>		(1,612)	0	0	0	0	0	0	0	0	0	0	0	0	