

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, Acting

Gary Lamb

County Treasurer

Glenn E. Mower

Finance Director

Brenda Palmer

County of Penobscot

2026

Budget

Budget Advisory Committee Members (BAC)

Commissioner Daniel J. Tremble / District I

2025 - 2026	Deputy Mayor Jennifer Morin, Brewer, ME 04412	E
2025 - 2026	Councilor Sue Hawes, 213 Buck Street, 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, Need Address, Brewer, ME 04412	Leg

Commissioner Andre Cushing; Chair / District II

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

Commissioner David Marshall / District III

2025 - 2026	Honorable Michael Michaud, 3 Birch St E. Millinocket ME 04430	
2025 - 2026	Selectwoman Brenda Kennedy-Wade, 212 Hudson Rd, Alton, ME 04468	E
2025 - 2026	Councilor Chris Bagley , 1084 Main Street, Veazie, ME 04401	
2025 - 2026	Councilor Sheldon Hanington, 29 Main Street, Lincoln, ME 04457	E
2025 - 2026	Senator Dr. James Dill, 72 Sunset Drive, Old Town, ME 04468	Leg

Gary Lamb, Acting County Administrator

Glenn Mower, County Treasurer

County of Penobscot

2026 Budget

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Department Budget Presentations

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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
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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)	\$	23,181,449
Jail CAP Figure		\$	12,613,875
Jail Reductions		\$	(391,000)
		\$	-
TOTAL EXPENDITURES		\$	35,404,324

REVENUES:

Departmental	(As approved by Detail)	\$5,904,918
Transfers In		\$ 490,000
TOTAL REVENUES		\$6,394,918

2026 - Amount to be raised through Taxation **\$ 29,009,406**

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

Dollar - Increase / (Decrease) **\$ 3,914,118**

Percentage - Increase / (Decrease) **15.60%**

LD 1 Growth % **17.37%**

Over / (Under) LD 1 / Target

LD 1 Growth \$\$ **\$3,914,118**

\$0

Budget Approved:

12/31/2025

Date



by Signature of the Penobscot County Commissioners

Signed by:

[Signature]

314E196A51ED41A...Daniel Tremble / District # I

DocuSigned by:

Andre Cushing

19B7A70DBA...E. Cushing III / Chair / District # II

DocuSigned by:

David Marshall

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County of Penobscot

2026 Budget

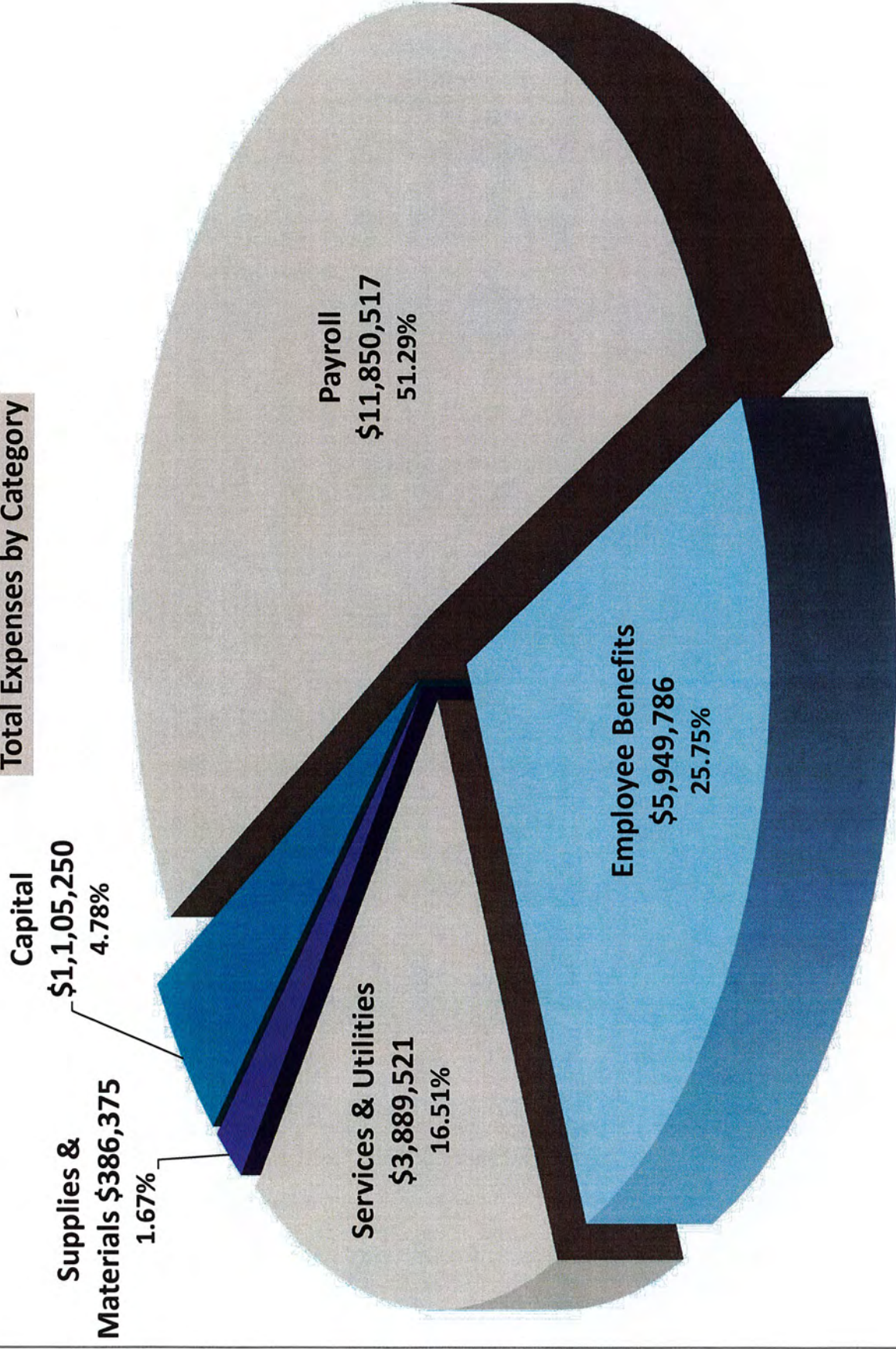
Comparative Summary of Revenues

Dept. #	Account Title (Department)	2024 Actual	2025 Budget	2026 Department	2026 Commissioners	2026 B.A.C.	2026 Approved	26 vs 25 \$ Inc / (Dec)	26 vs 25 % Inc / (Dec)
3	Emergency Management Agency - EMA	214,795	192,745	192,745	192,745	192,745	192,745	0	0.00%
4	RCC (Regional Communications)	219,751	226,393	233,167	233,167	233,167	233,167	6,774	2.99%
5	District Attorney's Office	60,040	61,000	61,000	61,000	61,000	61,000	0	0.00%
6	Commissioner	135,456	146,500	146,500	146,500	146,500	146,500	0	0.00%
10	Deeds, Registry of	1,248,817	1,100,000	1,250,000	1,250,000	1,250,000	1,250,000	150,000	13.64%
11	Probate, Registry of	257,636	287,600	288,371	288,371	288,371	288,371	771	0.27%
12	Sheriff	2,358,319	2,778,835	2,715,309	2,715,309	2,715,309	2,715,309	(63,526)	-2.29%
13	Civil Service	428,831	490,000	469,600	469,600	469,600	469,600	(20,400)	-4.16%
14	UT Administration	70,910	71,500	107,425	107,425	107,425	107,425	35,925	50.24%
15	IT (Information Technology)	10,156	10,000	10,000	10,000	10,000	10,000	0	0.00%
49	Non-Department Revenues	401,583	765,500	430,800	430,800	430,800	430,800	(334,700)	-43.72%
	Trans To Budget - Fund Balance	0	232,500	490,000	490,000	490,000	490,000	257,500	0.00%
	Revenue Totals	\$5,406,296	\$6,362,573	\$6,394,918	\$6,394,918	\$6,394,918	\$6,394,918		

Comparative Summary of Expenses

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**2026 County Budget
Total Expenses by Category**



2026 - Expenditures										2026 - Budgetary			
Dept: 02 - Human Relations / HR										Notes / Comments			
	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)			
					Budget Avg.	Actuals Avg.							
Payroll													
31-0007 HR Administrator	88,193	82,393	-8.13%	82,830	74,543	79,834	88,244	88,244	5,851	7.10%	COLA & Step		
31-0011 Asst to Dept. Head	54,636	61,345	15.10%	62,943	47,657	43,877	67,104	67,104	5,759	9.39%	COLA & Step		
34-0001 Regular PT Payroll	27,727	26,188	38.36%	37,648			12,000	12,000	-14,188	-54.18%	Staff Adjustment / HRIS Benefit?		
Payroll Services Totals	170,556	169,926	4.95%	183,420	131,223	136,785	167,348	167,348	(2,578)	-1.52%			
Employee Benefits													
47-1900 Self Funded Risk Pool	1,766	1,700	0.00%	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	-6.83%	26,716	44,000	33,561	29,712	29,712	-11,750	-28.34%	Adjustment / Based on 2025 Actuals		
47-2415 Hlth Insurance Stipend	3,000	3,000	0.00%	5,235	3,000	3,097	3,000	3,000	0	0.00%			
47-2420 Hlth Sav Account (HSA)		4,000	0.00%	4,000			4,000	4,000	0	0.00%			
47-3300 Worker's Comp	1,002	608	-47.13%	791	1,460	1,444	863	863	255	41.88%			
47-3500 ME PERS (Retire)	11,772	14,518	-1.42%	5,263	9,596	9,148	11,456	11,456	-3,062	-21.09%	Adjustment / Based on 2025 Actuals		
47-3700 PD FAM MED LEAVE (PFML)		1,700	0.00%	1,836			837	837	-863	-50.78%	1% - Payroll tax now split @ 1/2% each		
47-3800 Social Security (EMP)	15,390	12,999	4.95%	15,930	10,119	11,059	12,802	12,802	-197	-1.51%			
Employee Benefits Totals	72,052	79,987	1.68%	61,831	73,055	62,343	64,770	64,770	(15,217)	-19.02%			
Division 3 - Payroll Totals	242,608	249,913	3.88%	245,252	204,278	199,128	232,118	232,118	(17,795)	-7.12%			
Services													
40-0200 Computer Programming	2,319	100	0.00%	390	100	761	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	0.00%	6,604	6,100	11,517	8,500	8,500	0	0.00%			
40-0700 Employee Assist Prgm	7,862	5,760	0.00%	6,422	5,760	6,430	6,420	6,420	660	11.46%	\$1,605 per quarter		
40-0750 Employee Benefit Prgm	3,375	6,600	10.00%	5,000	3,240	2,330	6,600	6,600	0	0.00%			
Services Totals	43,332	20,960	2.95%	18,416	15,200	21,038	76,420	76,420	55,460	264.60%			
Traveling Expenses													
41-0500 Automobile Mileage	186	400	-20.00%	906	600	292	750	750	350	87.50%	Current mileage rates, need for training		
41-1000 Meals	344	250	0.00%	250	250	191	750	750	500	200.00%	GSA rates \$33 dinner/\$16 breakfast- this covers 15 total meals between 2 people		
41-1500 Lodging	0	400	0.00%	400	400	197	1,000	1,000	600	150.00%	HR conference is 1 week		
Traveling Expenses Totals	530	1,050	-8.70%	1,556	1,250	680	2,500	2,500	1,450	138.10%			
Utilities													
43-1500 Telephone	1,182	1,200	0.00%	1,404	1,200	875	1,200	1,200	0	0.00%			
Utilities Totals	1,182	1,200	0.00%	1,404	1,200	875	1,200	1,200	0	0.00%			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 02 - Human Relations / HR		Actuals	Budget	% Inc / (Dec)	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	-44.00%	1,400	2,000	1,970	2,500	2,500	0	0.00%	
47-3450	Deferred Compensation	500	500	0.00%	500	400	500	500	500	0	0.00%	
XX-XXXX	Broker Fees											
Employee Benefits Totals		2,331	3,000	0.00%	1,900	2,400	2,470	67,200	67,200	67,200	#DIV/0!	New Account- previous exp \$191,000
Office Services Expense												
48-0500	Advertising	0	500	0.00%	250	380	152	500	500	0	0.00%	
48-2000	Dues & Fees (Not State)	95	300	0.00%	0	277	153	1,050	1,050	750	250.00%	SHRM x 2/ME Local / HR
48-3500	Postage	172	150	50.00%	103	110	152	150	150	0	0.00%	
48-4000	Printing (Services)	376	500	0.00%	250	500	214	1,000	1,000	500	100.00%	Marketing / Recruitment & Retention - Morale
Office Services Expense Totals		643	1,450	3.57%	603	1,167	628	2,700	2,700	1,250	86.21%	
Registration & Training												
49-3400	Registrations & Enroll	550	480	0.00%	598	480	544	750	750	270	56.25%	Career Fair / Seminars / Chamber events
49-4000	Training Education	1,532	2,000	0.00%	1,798	2,000	1,007	2,500	2,500	500	25.00%	Need for continuing education
Reg & Training Totals		2,082	2,480	0.00%	2,396	2,480	1,551	3,250	3,250	770	31.05%	
Division 4 - Serv & Utilities Totals		50,100	30,140	1.86%	26,275	23,697	27,242	156,270	156,270	126,130	418.48%	
Food & Groceries												
51-0500	Food-Meetings	1,376	500	0.00%	593	500	557	1,000	1,000	500	100.00%	Lunch & Learns
Food -Meetings Totals		1,376	500	0.00%	593	500	557	1,000	1,000	500	100.00%	
Supplies												
53-3500	Office Supplies	3,655	3,500	0.00%	4,671	3,500	4,389	3,500	3,500	0	0.00%	
Supplies Totals		3,655	3,500	0.00%	4,671	3,500	4,389	3,500	3,500	0	0.00%	
Division 5 - Supplies & Materials Totals		5,031	4,000	0.00%	5,264	4,000	4,946	4,500	4,500	500	12.50%	
Capital Equipment												
73-2500	Furniture & Fixtures	640	500	0.00%	500	1,120	421	500	500	0	0.00%	G 3-996-10 / \$2,600 / 25 Beg Balance
Division 7 - Bldg & Equip Totals		640	500	0.00%	500	1,120	421	500	500	0	0.00%	
Department Totals		298,379	284,553	3.60%	277,290	233,095	231,737	393,388	393,388	108,835	38.25%	
Difference from Prior Year		67,892	9,888		(21,089)			108,835	108,835			

2026 - Expenditures										2026 - Budgetary		
Dept: 03 - EMA / Emergency Management Agency										Notes / Comments		
	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)		
					Budget Avg.	Actuals Avg.						
Payroll												
31-0006 Department Head	81,902	84,543	7.12%	81,644	70,019	70,037	90,353	90,353	5,810	6.87%	COLA & Step	
31-0010 Deputy to County Officer	71,162	75,159	7.10%	40,520	62,150	56,524	65,973	65,973	-9,186	-12.22%	COLA & Step / Personnel Change	
31-0060 GIS	67,157	70,574	4.75%	70,802	63,436	59,896	74,829	74,829	4,255	6.03%	COLA & Step	
34-0001 Regular PT Payroll	31,161	34,636	11.79%	32,374	25,767	29,503	42,235	42,235	7,599	21.94%	COLA & Step	
Payroll Services Totals	251,382	264,912	7.06%	225,340	198,378	192,180	273,390	273,390	8,478	3.20%		
Employee Benefits												
47-1900 Self Funded Risk Pool	2,778	3,000	20.00%	2,962	2,335	2,458	3,000	3,000	0	0.00%		
47-2400 Insurance - Employee	59,636	99,514	2.59%	78,848	83,637	67,736	80,000	80,000	-19,514	-19.61%	Change in Personnel Census	
47-2420 Hlth Sav Account (HSA)		10,000	0.00%	10,000	5,000		10,000	10,000	0	0.00%		
47-3300 Worker's Comp	1,531	1,750	-73.18%	1,233	6,764	3,495	1,750	1,750	0	0.00%		
47-3400 Def Compensation	5,043	0	0.00%	5,310	2,137	2,967	5,612	5,612	5,612	0.00%		
47-3500 ME PERS (Retire)	14,761	20,000	-10.30%	7,888	14,247	11,683	16,102	16,102	-3,898	-19.49%	Adjustment Based on 2025 Actuals	
47-3700 PD FAM MED LEAVE (PFML)		2,649	0.00%	2,192			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	7.06%	19,211	15,271	14,700	20,914	20,914	648	3.20%		
Employee Benefits Totals	107,812	157,179	5.66%	127,643	127,781	106,819	138,745	138,745	(18,434)	-11.73%		
Division 3 - Payroll Totals	359,194	422,091	6.53%	352,984	326,158	298,999	412,135	412,135	(9,956)	-2.36%		
Services												
40-0200 Computer Programming	12,052	14,500	21.09%	10,600	10,325	10,488	14,500	14,500	0	0.00%	Drone software / Annual subscription increases	
40-0300 Computer Services	1,323	1,200	45.45%	390	806	1,023	1,500	1,500	300	25.00%	Annual subscription increases	
Services Totals	13,375	15,700	22.66%	10,990	11,131	11,511	16,000	16,000	300	1.91%		
Traveling Expenses												
41-0500 Automobile Mileage	619	400	0.00%	174	250	628	400	400	0	0.00%		
41-1000 Meals	708	850	13.33%	480	500	433	850	850	0	0.00%		
41-1500 Lodging	805	900	9.09%	0	625	219	1,200	1,200	300	33.33%		
Traveling Expenses Totals	2,131	2,150	8.86%	654	1,375	1,280	2,450	2,450	300	13.95%		

2026 - Expenditures										2026 - Budgetary		
Dept: 03 - EMA / Emergency Management Agency										Notes / Comments		
2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)			
				Budget Avg.	Actuals Avg.							
Parts & Maintenance												
42-0500 Gas / Light Maintenance	13,432	50.00%	5,609	7,400	6,944	13,000	13,000	-2,000	-13.33%	Reduced due to Vehicle Update		
42-0600 Tires	451	-16.67%	500	460	544	500	500	0	0.00%			
Parts & Maintenance Totals	13,883	46.23%	6,109	7,860	7,488	13,500	13,500	(2,000)	-12.90%			
Utilities												
43-1500 Telephone	5,763	150.00%	8,214	4,140	4,976	8,500	8,500	1,000	13.33%	Loss of HSGP / state support		
43-2000 Internet	841		1,069	1,043	1,046	1,100	1,100	0	0.00%			
Utilities Totals	6,604	113.40%	9,283	4,766	5,603	9,600	9,600	1,000	11.63%			
Building / Repair & Maintenance												
46-6500 Office Equipment	743	9.09%	805	725	733	900	900	0	0.00%			
Repair & Maintenance Totals	743	9.09%	805	725	733	900	900	0	0.00%			
Office Services Expense												
48-2000 Dues & Fees (Not State)	868	0.00%	430	470	469	750	750	0	0.00%			
48-3500 Postage	109	0.00%	100	204	132	210	210	0	0.00%			
48-4000 Printing (Services)	519	20.00%	924	410	516	600	600	0	0.00%			
Office Services Expense Totals	1,608	-22.96%	1,454	1,527	1,319	1,560	1,560	0	0.00%	Continued community demand		
Registration & Training												
49-4000 Training Education	7,710	13.33%	3,170	3,650	2,577	8,500	8,500	0	0.00%			
Reg & Training Totals	7,710	13.33%	3,170	3,650	2,577	8,500	8,500	0	0.00%			
Division 4 - Serv & Utilities Totals	46,054	33.09%	32,465	28,808	28,209	52,510	52,510	(400)	-0.76%			
Food & Groceries												
51-0500 Food-Meetings	1,000	0.00%	776	700	748	1,200	1,200	200	20.00%	Increased Costs		
Food -Meetings Totals	1,000	0.00%	776	700	748	1,200	1,200	200	20.00%			

2026 - Expenditures										2026 - Budgetary	
Dept: 03 - EMA / Emergency Management Agency											
Supplies											
2024	2025	2025 vs 24	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	Notes / Comments	
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)		
53-2400 Equipment (Supplies)											
4,939	5,000	0.00%	3,831	2,420	3,266	5,000	5,000	0	0.00%		
53-3500 Office Supplies											
2,459	2,500	0.00%	2,757	1,960	2,342	2,700	2,700	200	8.00%	Increased Costs	
53-7500 Radios-Base Supplies											
2,070	2,000	0.00%	428	1,250	2,165	2,000	2,000	0	0.00%		
Supplies Totals											
9,468	9,500	0.00%	7,016	5,630	7,772	9,700	9,700	200	2.11%		
Uniforms & Clothing											
54-0500 Clothing Uniforms											
993	1,500	50.00%	1,724	740	738	1,750	1,750	250	16.67%	Increased Costs	
Supplies Totals											
993	1,500	50.00%	1,724	740	738	1,750	1,750	250	16.67%		
Reading & Reference Materials											
55-0500 Periodicals & Subscripts											
169	200	29.03%	362	181	177	200	200	0	0.00%		
Supplies Totals											
169	200	29.03%	362	181	177	200	200	0	0.00%		
Division 5 - Supplies & Materials Totals											
11,630	12,200	4.68%	9,878	7,251	9,435	12,850	12,850	650	5.33%		
Capital Equipment											
73-1000 Communications											
5,000	8,000	60.00%	8,000	4,667	4,667	11,000	5,000	-3,000	-37.50%	G 3-996-40 / \$6,000 / 25 Beg Balance	
73-4500 Motor Vehicles											
12,000	20,000	66.67%	20,000	8,000	8,000	25,000	20,000	0	0.00%	G 3-996-31 / \$3,665 / 25 Beg Balance	
73-4550 Trailer Replacement											
	15,000	0.00%	15,000			15,000	10,000	-5,000	0.00%	G 3-996-42 / New in 2025	
73-4551 Tires (Vehicles & Trailers)											
	1,500	0.00%	1,500			1,600	1,000	-500	0.00%	G 3-996-42 / See Above	
73-4600 Generators											
	5,000	0.00%	5,000			5,000	2,500	-2,500	0.00%	G 3-996-41 / New in 2025	
73-4650 Onoro HazMat Funds											
	0	0.00%	0			25,000	25,000	25,000		G 3-996-45 / New in 2026	
73-4700 UAS / Drones											
	4,000	0.00%	4,000			4,000	4,000	0	0.00%	G 3-996-41 / See Above	
73-5000 Office Equipment											
500	2,000	263.64%	2,000	810	800	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	0.00%	Potential for 25% - Local Cost Match for HSGP Funding	
Division 7 - Bldg & Equip Totals											
17,500	55,500	216.24%	55,500	16,710	16,700	108,600	69,500	14,000	25.23%	G 3-996-20 / Soft Match / \$36,205	
Department Totals											
434,377	542,701	16.67%	450,826	378,927	353,342	586,095	546,995	4,294	0.79%		
Difference from Prior Year											
30,120	77,534		16,449			43,394	4,294				

2026 - Expenditures													
Dept: 04 - RCC Dispatch (Regional Communications)													
Payroll	2024	2025	25 vs 24	2025	5 Year	5 Year	2026	2026	2026	2026	26 vs 25	2026 - Budgetary	
	Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$\$ Inc / (Dec)	Notes / Comments	
31-0006 Department Head	90,991	93,256	6.85%	102,226	82,090	87,316	98,923	98,923	98,923	98,923	5,667	6.08% COLA & Step	
31-0008 Emerg. Comm. Support		75,993	0.00%	37,500			62,318	62,318	62,318	62,318	-13,675	Hired in 2025 / Updated Wage Scale	
31-0009 QA (Quality Assurance)	61,607	64,771	-49.70%	63,166	103,229	82,804	65,083	65,083	65,083	65,083	312	0.48% COLA	
31-0010 Deputy to County Officer	86,309	85,252	3.99%	93,462	74,027	75,837	94,578	94,578	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	4.03%	60,833	55,047	56,686	63,360	63,360	63,360	63,360	2,423	3.98% COLA	
31-0012 Dispatch Supervisors	189,942	350,673	7.03%	357,692	293,834	243,218	368,273	368,273	368,273	368,273	17,600	5.02% Contractual	
31-0017 Senior Operator / Dispatcher	190,345	298,217	7.81%	299,381	242,249	193,040	314,736	314,736	314,736	314,736	16,519	5.54% Contractual	
31-0020 Regular Employees	1,203,855	1,397,545	3.44%	1,303,027	1,231,678	1,164,536	1,455,404	1,455,404	1,455,404	1,455,404	57,859	4.14% Contractual	
33-0001 Overtime Payroll / FT & PT	346,395	200,000	0.00%	329,762	175,800	292,268	200,000	200,000	200,000	200,000	0	0.00%	
36-0001 Training	0	15,000	0.00%	7,500	18,000	5,679	0	0	0	0	-15,000	-100.00%	
36-1000 Training Overtime	0	10,000	0.00%	5,000	13,000	2,742	0	0	0	0	-10,000	-100.00%	
Payroll Services Totals							2,747,675	2,722,675	2,722,675	71,031	2.68%		
Employee Benefits													
47-1900 Self Funded Risk Pool	35,319	39,200	12.00%	45,068	33,840	34,453	48,375	48,375	48,375	48,375	9,175	23.41% Adjustment Based on 2025 Actuals	
47-2400 Insurance - Employee	602,853	714,854	-9.00%	579,560	757,706	555,757	659,360	659,360	659,360	659,360	-55,494	-7.76%	
47-2415 Hlth Insurance Stipend	16,729	18,000	20.00%	16,945	7,800	10,360	21,000	21,000	21,000	21,000	3,000	16.67%	
47-2420 Hlth Sav Account (HSA)	3,627	85,000	0.00%	85,000			88,000	88,000	88,000	88,000	3,000	0.00%	
47-3300 Worker's Comp	15,697	18,595	0.00%	12,468	17,036	16,605	13,243	13,243	13,243	13,243	-5,352	-28.78% Adjustment Based on 2025 Actuals	
47-3400 Def Compensation	13,809	20,000	-47.38%	12,627	29,818	19,733	235,641	235,641	235,641	235,641	35,641	17.82%	
47-3500 ME PERS (Retire)	202,763	200,000	-1.66%	210,590	188,859	179,713	13,738	13,738	13,738	13,738	-12,778	-48.19% 1% - Payroll tax now split @ 1/2% each	
47-3700 PD FAM MED LEAVE (PFML)	175,219	202,851	4.52%	217,158	177,165	168,424	210,197	210,197	210,197	210,197	7,346	3.62%	
47-3800 Social Security (EMP)	1,076,326	1,340,016	2.71%	1,208,810	1,248,927	1,018,063	1,319,114	1,319,114	1,319,114	1,319,114	(20,902)	-1.56%	
Employee Benefits Totals							4,066,789	4,041,789	4,041,789	50,129	1.26%		
Division 3 - Payroll Totals													
Services													
40-0300 Computer Services	7,415	30,000	0.00%	5,299	20,833	4,747	44,940	44,940	44,940	44,940	14,940	49.80% RAPID SOS	
40-0400 Legal Assistance	3,651	4,000	14.29%	3,047	4,700	2,538	4,000	4,000	4,000	4,000	0	0.00%	
40-0800 Consulting Fees	63,149	8,000	-85.19%	3,550	13,150	17,976	8,000	8,000	8,000	8,000	0	0.00%	
40-2500 Laboratory Tests	3,166	4,000	0.00%	0	3,200	2,207	4,000	4,000	4,000	4,000	0	0.00%	
Services Totals							60,940	60,940	60,940	60,940	14,940	32.48%	
Traveling Expenses													
41-0500 Automobile Mileage	8,675	7,000	-12.50%	2,598	5,600	7,622	3,500	3,500	3,500	3,500	-3,500	-50.00% Adjustment / Based on 2025 Actuals	
41-1000 Meals	1,906	1,500	0.00%	647	1,400	1,108	1,500	1,500	1,500	1,500	0	0.00%	
41-1500 Lodging	3,507	4,500	0.00%	8,151	3,900	4,747	6,500	6,500	6,500	6,500	2,000	44.44% Increased CTO School Attendance	
41-2000 Other - Tolls	2	100	0.00%	2	93	285	100	100	100	100	0	0.00%	
Traveling Expenses Totals							11,600	11,600	11,600	11,600	(1,500)	-11.45%	
Parts & Maintenance													
42-0500 Gas / Light Maintenance	1,093	4,000	0.00%	3,418	3,800	1,027	4,500	4,500	4,500	4,500	500	12.50%	
42-0600 Tires	0	1,000	100.00%	0	580	0	0	0	0	0	-1,000	-100.00% Moved Above / Gas & Lt Maint	
42-0800 Parts	0	2,500	0.00%	0	2,500	0	2,500	2,500	2,500	2,500	0	0.00%	
Parts & Maintenance Totals							1,093	7,000	7,000	7,000	(500)	-6.67%	
12.29. 2026 PENOBSCOT COUNTY BUDGET													

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 04 - RCC Dispatch (Regional Communications)		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)	Notes / Comments
Utilities													
43-0500 Electricity													
43-0600 Propane (NEW)		6,026	9,000	100.00%	6,746	3,700	5,157	10,500	10,500	10,500	10,500	1,500	Patten/Millinocket Sites now included
43-1500 Telephone		22,634	15,000	0.00%	18,012	16,080	22,120	4,000	4,000	4,000	4,000	4,000	Tower Site Generators
43-2000 Internet		1,718	2,500		1,896	1,875	1,610	18,000	18,000	18,000	18,000	3,000	LTE Backhaul for Tower Sites
Utilities Totals		30,378	26,500	20.45%	26,654	21,280	28,564	3,500	3,500	3,500	3,500	1,000	Starlink Addition
Rental								36,000	36,000	36,000	36,000	9,500	35.85%
44-0500 Rental of Land		112,200	115,000	20.42%	108,986	91,700	75,637	149,444	149,444	149,444	149,444	34,444	29.95%
Rental Totals		112,200	115,000	20.42%	108,986	91,700	75,637	149,444	149,444	149,444	149,444	34,444	29.95%
Building / Repair & Maintenance													
46-0500 Grounds Maintenance													Annual Percentage Increase @ 3% / \$24,000 Millinocket (New)
46-1500 Electrical		0	250	0.00%	0	250	0	4,000	4,000	4,000	4,000	4,000	Lawn Mowing / Bush Hogging @ Tower Sites / Currently recorded under
46-3000 Equipment / Furniture		0	4,000	0.00%	0	4,000	1,485	0	0	0	0	-250	Rental of Land
46-5500 Radios - Base		85,178	70,000	0.00%	40,743	68,000	75,678	4,250	4,250	4,250	4,250	250	Moved \$250 below to Equipment Repairs
46-6500 Office Equipment		1,185	2,000	0.00%	603	2,000	840	76,180	76,180	76,180	76,180	6,180	See Above
46-7600 Software Licensing		49,284	35,000	0.00%	16,121	35,000	36,090	2,000	2,000	2,000	2,000	0	Service Contract for Radio System, Zetron PSP Care for Radio Consoles
Repair & Maintenance Totals		135,647	111,250	0.00%	57,467	109,250	114,094	35,000	35,000	35,000	35,000	0	
Office Services Expense								121,430	121,430	121,430	121,430	10,180	9.15%
48-2000 Dues & Fees (Not State)		245	1,500	0.00%	3,390	1,700	831	2,400	2,400	2,400	2,400	900	60.00%
48-3500 Postage		1,312	400	0.00%	467	400	574	400	400	400	400	0	0.00%
Office Services Expense Totals		1,557	1,900	0.00%	3,857	2,100	1,405	2,800	2,800	2,800	2,800	900	47.37%
Registration & Training													
49-3400 Registration & Enrollment		320	3,500	0.00%	19,740	3,500	5,052	3,500	3,500	3,500	3,500	0	0.00%
49-4000 Training Education		9,370	10,000	0.00%	3,684	7,700	17,197	12,000	12,000	12,000	12,000	2,000	20.00%
Reg & Training Totals		9,690	13,500	0.00%	23,424	11,200	22,249	15,500	15,500	15,500	15,500	2,000	14.81%
Division 4 - Serv & Utilities Totals		382,035	334,750	-6.17%	247,098	286,953	282,308	404,714	404,714	404,714	404,714	69,964	20.90%
Food & Groceries													Increased based on Historical Totals / 5 Yr Avg
51-0500 Food-Meetings		2,162	1,500	0.00%	1,929	1,500	2,415	1,500	1,500	1,500	1,500	0	0.00%
Food - Meetings Totals		2,162	1,500	0.00%	1,929	1,500	2,415	1,500	1,500	1,500	1,500	0	0.00%
Supplies													
53-2400 Equipment (Supplies)		0	2,000	0.00%	0	2,000	0	2,000	2,000	2,000	2,000	0	0.00%
53-3500 Office Supplies		16,368	18,000	0.00%	13,378	13,500	17,195	18,000	18,000	18,000	18,000	0	0.00%
53-6000 Public Safety		7,060	3,000	0.00%	5,237	4,200	4,262	3,000	3,000	3,000	3,000	0	0.00%
Supplies Totals		23,428	23,000	0.00%	18,616	19,700	21,457	23,000	23,000	23,000	23,000	0	0.00%
Uniforms & Clothing													
54-0500 Clothing Uniforms		3,774	6,000	0.00%	4,238	5,600	4,215	6,500	6,500	6,500	6,500	500	8.33%
Supplies Totals		3,774	6,000	0.00%	4,238	5,600	4,215	6,500	6,500	6,500	6,500	500	8.33%
Reading & Reference Materials													Consistent Full Staffing
55-0500 Periodicals & Subscripts		211	100	0.00%	105	100	196	100	100	100	100	0	0.00%
55-1000 Statute & Reference Mater		0	100	0.00%	0	100	0	100	100	100	100	0	0.00%

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 04 - RCC Dispatch (Regional Communications)		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Supplies Totals		211	200	0.00%	105	200	196	200	200	200	200	0	0.00%	
Division 5 - Supplies & Materials Totals		29,575	30,700	0.00%	24,888	27,000	28,283	31,200	31,200	31,200	31,200	500	1.63%	
Capital Equipment														
73-1000 Communications Equipment		45,000	45,000	0.00%	45,000	68,000	51,183	45,000	30,000	30,000	30,000	-15,000	-33.33%	G 996-17 / \$129,096 / 25 Beg Bal
73-2500 Furniture & Fixtures		9,272	7,000	0.00%	7,000	6,600	9,007	10,000	10,000	10,000	10,000	3,000	42.86%	G 996-25 / \$1,900 / 25 Beg Bal
73-4500 Motor Vehicles		2,500	2,500	0.00%	2,500	2,500	1,500	2,500	2,500	2,500	2,500	0	0.00%	G 996-35 / \$23,912 / 25 Beg Bal
73-5000 Office Equipment		1,533	4,000	0.00%	4,000	4,000	1,892	4,000	4,000	4,000	4,000	0	0.00%	
73-7500 Computer Equipment		3,527	1,500	0.00%	1,500	1,500	3,417	1,500	1,500	1,500	1,500	0	0.00%	G 996-22 / \$13,374 / 25 Beg Bal
Division 7 - Bldg & Equip Totals		61,832	60,000	0.00%	60,000	82,600	66,999	63,000	48,000	48,000	48,000	(12,000)	-20.00%	G 996-16 / \$387,410 / Disp Reserve
Department Totals		3,779,057	4,417,110	2.99%	4,200,346	3,949,632	3,607,279	4,565,703	4,525,703	4,525,703	4,525,703	108,593	2.46%	
Difference from Prior Year		215,127	128,099		421,289			148,593	108,593	108,593	108,593			

2026 - Revenues		2024		2025	2025	5 Year		2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 05 - District Attorney		Actuals	Budget	Actuals (Estimated)	Budget Avg.	Actuals Avg.			Commissioners	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
46	Deferred Disposition	5,040	6,000	3,330	7,600	5,533			6,000	0	0.00%	
07	Other DA (VOCA Grant \$ \$)	55,000	55,000	55,000					55,000	0	0.00%	
Department Totals		60,040	61,000	58,330	7,600	5,533			61,000	0	0.00%	

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 05 - District Attorney		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll														
31-0011	Assist to Dept. Head	69,300	70,455	0.90%	70,346	62,198	64,832	85,000	77,341	77,341	77,341	6,886	9.77%	COLA / DH Request of \$85K
31-0015	Investigator	88,893	86,581	8.79%	88,934	74,785	81,275	90,150	90,150	90,150	90,150	3,569	4.12%	COLA
31-0018	Victim Witness Advocate	168,694	302,406	12.47%	178,902	224,418	164,010	328,347	328,347	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	0	0.00%	NEW - Position Request
31-0020	Regular Employees	446,659	442,134	10.35%	461,863	356,383	372,623	473,813	473,813	473,813	473,813	31,679	7.17%	COLA & Step / Contractual
34-0001	Regular Part Time Payroll	33,532	25,449	5.32%	28,530	28,077	27,584	26,026	26,026	26,026	26,026	577	2.27%	
34-0002	PT Legal Internship	6,000	8,500	30.77%	9,120	6,558	6,039	8,500	8,500	8,500	8,500	0	0.00%	
Payroll Services Totals		813,079	935,525	10.11%	837,694	752,419	716,364	1,053,065	1,004,177	1,004,177	1,004,177	68,652	7.34%	
Employee Benefits														
47-1900	Self Funded Risk Pool	12,147	11,000	-12.00%	12,057	10,300	11,260	12,200	12,200	12,200	12,200	1,200	10.91%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	344,550	380,581	24.07%	327,260	290,974	289,413	343,381	330,000	330,000	330,000	-50,581	-13.29%	
47-2410	HRA - Hlth Reimburse	5,220	6,500	-13.33%	7,196	5,600	5,497	6,500	5,000	5,000	5,000	-1,500	-23.08%	
47-2420	Hlth Sav Account (HSA)		20,000	0.00%	20,000			25,000	25,000	25,000	25,000	5,000	0.00%	
47-3300	Worker's Comp	2,905	4,450	0.00%	2,386	17,862	9,095	4,500	3,500	3,500	3,500	-950	-21.35%	
47-3400	Def Compensation	11,399	11,222	56.88%	10,573	11,808	10,056	11,000	10,000	10,000	10,000	-1,222	-10.89%	Adjustment Based on 2025 Actuals
47-3500	ME PERS (Retire)	63,509	65,901	-5.21%	54,220	51,696	50,682	75,000	65,000	65,000	65,000	-901	-1.37%	Adjustment Based on 2025 Actuals
47-3700	PD FAM MED LEAVE (PFML)		9,295	0.00%	8,277			5,235	5,000	5,000	5,000	-4,295	-46.21%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	65,350	71,109	10.25%	75,603	57,686	56,799	80,101	79,500	79,500	79,500	8,391	11.80%	
Employee Benefits Totals		505,080	580,058	22.80%	517,572	451,785	438,456	562,917	535,200	535,200	535,200	(44,858)	-7.73%	
Division 3 - Payroll Totals		1,318,159	1,515,583	14.64%	1,355,266	1,204,204	1,154,821	1,615,983	1,539,377	1,539,377	1,539,377	23,794	1.57%	

2026 - Expenditures													2026 - Budgetary	
Dept: 05 - District Attorney													Notes / Comments	
	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	2026 BAC	2026 Approved	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)		
														MEDATS / Updated System
Services														
40-0300 Computer Services	47,890	76,600	0.00%	48,235	63,640	44,697	76,600	76,600	76,600	76,600	0	0.00%		
40-0400 Legal Assistance	0	3,000	0.00%	0	2,500	625	3,000	3,000	3,000	3,000	0	0.00%		
40-0650 Insurance (Non Risk Pool)		2,000		0			2,000	2,000	2,000	2,000	0	0.00%		
40-8000 Transcripts	3,027	1,500	0.00%	786	1,700	1,677	1,500	1,500	1,500	1,500	0	0.00%		
Services Totals	50,918	83,100	2.47%	49,021	67,740	46,998	83,100	83,100	83,100	83,100	0	0.00%		
Travelling Expenses														
41-0500 Automobile Mileage	10,277	10,000	0.00%	4,205	11,000	6,076	10,000	10,000	10,000	10,000	0	0.00%		
41-1000 Meals	591	2,000	0.00%	130	1,500	516	2,000	2,000	2,000	2,000	0	0.00%		
41-1500 Lodging	3,048	10,000	0.00%	0	7,600	2,117	10,000	10,000	10,000	10,000	0	0.00%		
41-2000 Other - Tolls	35	25	0.00%	0	25	9	25	25	25	25	0	0.00%		
41-2100 Parking Permits & Fees	3,055	4,000	0.00%	2,520	4,000	2,902	4,000	4,000	4,000	4,000	0	0.00%		
Travelling Expenses Totals	17,006	26,025	0.00%	6,855	24,125	11,620	26,025	26,025	26,025	26,025	0	0.00%		
Parts & Maintenance														
42-0500 Gas / Light Maintenance	1,744	2,000	0.00%	1,193	2,000	1,626	2,000	2,000	2,000	2,000	0	0.00%		
42-0600 Tires	0	600	0.00%	1,430	600	536	600	600	600	600	0	0.00%		
42-0800 Parts	835	2,000	0.00%	85	2,000	1,069	2,000	2,000	2,000	2,000	0	0.00%		
Parts & Maintenance Totals	2,579	4,600	0.00%	2,708	4,600	3,232	4,600	4,600	4,600	4,600	0	0.00%		
Utilities														
43-1500 Telephone	7,638	7,500	0.00%	7,619	7,080	6,429	7,500	7,500	7,500	7,500	0	0.00%	Cell phone stipends @ \$3,600	
Utilities Totals	7,638	7,500	0.00%	7,619	7,080	6,429	7,500	7,500	7,500	7,500	0	0.00%		
Rental														
44-1000 Rental of Bldgs & Offices	9,450	11,000	0.00%	6,300	12,040	8,663	11,000	11,000	11,000	11,000	0	0.00%		
Rental Totals	9,450	11,000	0.00%	6,300	12,040	8,663	11,000	11,000	11,000	11,000	0	0.00%		
Building / Repair & Maintenance														
46-600 Rubbish Removal (Shredding)	660	1,000	0.00%	1,001	1,000	697	1,250	1,250	1,250	1,250	250	25.00%	Increased Costs	
46-6500 Office Equipment	2,482	2,000	0.00%	449	2,000	1,376	2,000	2,000	2,000	2,000	0	0.00%		
Repair & Maintenance Totals	3,142	3,000	0.00%	1,450	3,000	2,073	3,250	3,250	3,250	3,250	250	8.33%		

Cell phone stipends @ \$3,600

Increased Costs

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 05 - District Attorney		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$\$ Inc / (Dec)	Notes / Comments
Office Services Expense													
48-2000 Dues & Fees (Not State)		180	5,000	0.00%	0	5,700	1,087	5,000	5,000	5,000	5,000	0	0.00%
48-3500 Postage		6,878	5,500	0.00%	5,208	5,840	4,997	5,500	5,500	5,500	5,500	0	0.00%
48-4000 Printing Services		252	750	0.00%	57	900	461	750	750	750	750	0	0.00%
Office Services Expense Totals		7,310	11,250	0.00%	5,265	12,440	6,545	11,250	11,250	11,250	11,250	0	0.00%
Registration & Training													
49-0500 Criminal Investigation		4,168	4,250	6.25%	3,365	3,750	3,397	4,250	4,250	4,250	4,250	0	0.00%
49-2500 Witness Fees & Expenses		0	1,000	0.00%	0	1,600	0	1,000	1,000	1,000	1,000	0	0.00%
49-3400 Registrations & Enrollments		6,813	13,000	0.00%	1,762	12,300	5,692	13,000	13,000	13,000	13,000	0	0.00%
Reg & Training Totals		10,981	18,250	1.39%	5,126	17,650	9,088	18,250	18,250	18,250	18,250	0	0.00%
Division 4 - Serv & Utilities Totals		109,022	164,725	1.38%	84,344	148,675	94,648	164,975	164,975	164,975	164,975	250	0.15%
Supplies													
53-3500 Office Supplies		12,696	15,000	0.00%	8,494	14,000	11,552	15,000	15,000	15,000	15,000	0	0.00%
Supplies Totals		12,696	15,000	0.00%	8,494	14,000	11,552	15,000	15,000	15,000	15,000	0	0.00%
Reading & Reference Materials													
55-0500 Periodicals & Subscripts		446	750	0.00%	0	900	484	750	750	750	750	0	0.00%
55-1000 Statute & Reference Mater		8,887	8,500	0.00%	7,396	8,500	7,899	8,500	8,500	8,500	8,500	0	0.00%
Supplies Totals		9,333	9,250	0.00%	7,396	9,400	8,383	9,250	9,250	9,250	9,250	0	0.00%
Division 5 - Supplies & Materials Totals		22,029	24,250	0.00%	15,891	23,400	19,936	24,250	24,250	24,250	24,250	0	0.00%
Capital Equipment													
73-2500 Furniture & Fixtures		2,000	2,000	0.00%	2,000	2,000	2,245	2,000	2,000	2,000	2,000	0	0.00%
73-4500 Motor Vehicles		5,000	5,000	0.00%	5,000	5,000	2,000	5,000	5,000	5,000	5,000	0	0.00%
73-5000 Office Equipment		4,500	4,500	0.00%	4,500	4,500	2,045	4,500	4,500	4,500	4,500	0	0.00%
73-7500 Computer Equipment		7,500	7,500	0.00%	7,500	6,500	4,552	7,500	7,500	7,500	7,500	0	0.00%
Division 7 - Bldg & Equip Totals		19,000	19,000	0.00%	19,000	18,000	10,842	19,000	19,000	19,000	19,000	0	0.00%
Department Totals		1,468,210	1,723,558	12.82%	1,474,500	1,394,279	1,280,246	1,824,208	1,747,602	1,747,602	1,747,602	24,044	1.40%
Difference from Prior Year		178,001	195,831		6,290			100,650	24,044	24,044	24,044		

G 3-996-02 / \$40,824 / 25 Beg Balance
G 3-996-34 / \$14,476 / 25 Beg Balance
G 3-996-30 / \$30,746 / 25 Beg Balance

2026 - Revenues		2024	2025	2025	5 Year		2026	26 vs 25	26 vs 25	2026 - Budgetary	
Dept: 06 - County Commissioners		Actuals	Budget	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
02	Admin Fees / 5% UT Budget	114,287	119,000	119,488	103,641	105,022	119,000	0	0.00%	Per fy26 / UT Budget / Admin 5%	
07	Other Admin Fees / UT Budget	21,170	27,500	13,907	27,500	172,341	27,500	0	0.00%		
Department Totals		135,456	146,500	133,395	131,141	277,363	146,500	0	0.00%		

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 06 - County Commissioners		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll											
31-0004	County Administrator	121,446	121,701	3.99%	121,521	101,807	106,663	126,569	4,868	4.00%	COLA
31-0005	County Officers	51,218	53,050	3.52%	53,329	49,672	50,044	49,867	-3,183	-6.00%	COLA
31-0011	Assist to Dept. Head	54,049	38,092	-31.91%	40,722	47,238	49,204	40,460	2,368	6.22%	COLA & Step
Payroll Services Totals		226,712	212,843	-5.07%	215,572	198,718	205,910	216,895	4,052	1.90%	
Employee Benefits											
47-1900	Self Funded Risk Pool	2,979	3,360	12.00%	3,863	3,072	2,939	4,000	640	19.05%	
47-2400	Insurance - Employee	123,232	72,448	-28.21%	77,500	83,937	89,104	77,496	5,048	6.97%	Census Change
47-2415	Hlth Insurance Stipend	0	3,000	0.00%	2,500	1,800	2,050	3,000	0	0.00%	
47-2420	Hlth Sav Account (HSA)		10,000		10,000			5,000	-5,000	0.00%	
47-3300	Worker's Comp	1,387	1,750	-30.00%	869	4,796	2,866	1,118	-632	-36.11%	Adjustment Based on 2025 Actuals
47-3400	Def Compensation	15,257	15,500	-26.21%	15,465	10,884	11,761	14,982	-518	-3.34%	Census Change
47-3500	ME PERS (Retire)	1,769	1,856	2.26%	1,522	7,212	4,154	1,765	-91	-4.90%	
47-3700	PD FAM MED LEAVE (PFML)		2,126	0.00%	2,112			1,084	-1,042	-49.01%	1% - Payroll tax now split @ 1/2% each
47-3800	Social Security (EMP)	17,217	16,260	-5.20%	18,122	15,362	15,525	16,593	333	2.05%	
Employee Benefits Totals		164,046	126,300	-17.66%	133,597	132,089	132,843	125,038	(1,262)	-1.00%	
Division 3 - Payroll Totals		390,759	339,143	-10.19%	349,169	330,807	338,753	341,933	2,790	0.82%	
Services											
40-0200	Computer Programming	2,408	1,000	0.00%	682	1,200	1,375	32,000	31,000	3100.00%	HRIS & Edmunds
40-0400	Legal Assistance	5,312	5,000	0.00%	11,944	7,100	8,198	25,000	20,000	400.00%	Inc \$20K for administrator
40-1600	Aerial Photography	0	0	#DIV/0!	0			0	0	0.00%	
Services Totals		7,720	6,000	0.00%	12,626	13,100	15,444	57,000	51,000	850.00%	
Traveling Expenses											
41-0500	Automobile Mileage	5,467	7,500	0.00%	4,661	4,500	3,747	7,500	0	0.00%	
41-1000	Meals	901	1,000	0.00%	1,682	1,000	1,073	1,000	0	0.00%	
41-1500	Lodging	1,927	2,500	0.00%	3,255	2,500	2,111	2,500	0	0.00%	
41-2000	Other - Tolls	110	100	0.00%	24	130	210	100	0	0.00%	
41-2700	Airfare / Conference (NACO)	1,751	2,500	0.00%	1,362	2,000	1,662	2,500	0	0.00%	NACO Conference / Training
Traveling Expenses Totals		10,157	13,600	0.00%	10,984	9,330	8,137	13,600	0	0.00%	
Utilities											
43-1500	Telephone	755	1,000	0.00%	720	1,070	786	1,000	0	0.00%	
Utilities Totals		755	1,000	0.00%	720	1,070	786	1,000	0	0.00%	

2026 - Expenditures Dept: 06 - County Commissioners	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
					Budget Avg.	Actuals Avg.				
Building / Repair & Maintenance										
46-6500 Office Equipment	2,147	500	0.00%	1,200	620	1,824	500	0	0.00%	
<i>Repair & Maintenance Totals</i>	2,147	500	0.00%	1,200	620	1,824	500	0	0.00%	
Office Services Expense										
48-0500 Advertising	742	2,000	0.00%	0	1,400	1,118	2,000	0	0.00%	
48-2000 Dues & Fees (Not State)	16,130	15,000	0.00%	17,500	14,600	15,167	15,000	0	0.00%	
48-3500 Postage	547	500	0.00%	352	520	418	500	0	0.00%	
48-4000 Printing Services	0	200	0.00%	0	300	80	200	0	0.00%	
<i>Office Services Expense Totals</i>	17,419	17,700	0.00%	17,852	16,820	16,784	17,700	0	0.00%	
Registration & Training										
49-3400 Registration & Enrollment	1,635	2,000	0.00%	1,795	2,000	1,641	2,000	0	0.00%	
49-4000 Training Education	0	3,200	0.00%	3,518	2,120	714	3,200	0	0.00%	
<i>Reg & Training Totals</i>	1,635	5,200	0.00%	5,313	4,120	2,355	5,200	0	0.00%	
Division 4 - Serv & Utilities Totals	39,832	44,000	0.00%	48,695	45,060	45,329	95,000	51,000	115.91%	
Food & Groceries										
51-0500 Food / Meetings	3,040	1,200	0.00%	3,817	1,200	2,360	1,200	0	0.00%	
<i>Food & Groceries Totals</i>	3,040	1,200	0.00%	3,817	1,200	2,360	1,200	0	0.00%	
Supplies										
53-3500 Office Supplies	3,282	3,500	0.00%	2,414	3,300	3,421	3,500	0	0.00%	
<i>Supplies Totals</i>	3,282	3,500	0.00%	2,414	3,300	3,421	3,500	0	0.00%	
Reading & Reference Materials										
55-1000 Statute & Reference Mater	554	500	0.00%	78	800	338	500	0	0.00%	
<i>Supplies Totals</i>	554	500	0.00%	78	800	338	500	0	0.00%	
Division 5 - Supplies & Materials Totals	6,876	5,200	0.00%	6,309	5,300	6,119	5,200	0	0.00%	
Capital Equipment										
73-2500 Furniture & Fixtures	1,500	1,500	0.00%	1,500	1,500	1,744	1,000	-500	-33.33%	G 3-996-08 / \$10,679 / 25 Beg Balance
73-5000 Office Equipment	700	700	0.00%	700	700	280	0	-700	-100.00%	Included in Above Account
Division 7 - Bldg & Equip Totals	2,200	2,200	0.00%	2,200	2,200	2,024	1,000	(1,200)	-54.55%	
Department Totals	439,667	390,543	-8.97%	406,373	383,367	392,224	443,133	52,590	13.47%	
<i>Difference from Prior Year</i>	36,978	(38,462)		(33,294)			52,590			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	2026 - Budgetary
Dept: 07 - Treasurer / Finance		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$\$ Inc / (Dec)	Notes / Comments
Payroll										
31-0005	County Officers	13,127	14,037	2.00%	13,635	13,496	12,700	14,201	164	COLA
31-0006	Department Head	83,660	87,672		101,000	75,784	76,044	103,596	15,924	New Hire / COLA & Step
31-0010	Deputy to County Officer	65,838	72,904	4.01%	55,972	64,182	62,317	73,657	753	COLA
31-0011	Assist to Dept. Head	63,653	57,161	6.27%	89,941	51,174	64,556	61,483	4,322	COLA & Step
34-0001	Regular PT Payroll	7,713	23,309	0.00%	13,801	27,465	24,667	30,243	6,934	Change in Census
Payroll Services Totals		233,990	255,083	4.90%	274,350	216,944	225,074	283,181	28,098	11.02%
Employee Benefits										
47-1900	Self Funded Risk Pool	3,318	3,738	15.02%	3,734	2,878	3,011	4,000	262	7.01%
47-2400	Insurance - Employee	62,289	70,000	0.00%	63,326	66,620	53,727	70,000	0	0.00%
47-2415	Hlth Insurance Stipend	6,089	3,000	-50.00%	6,075	4,500	5,638	6,000	3,000	100.00%
47-2420	Hlth Sav Account (HSA)		6,000	0.00%	6,000			6,000	0	0.00%
47-3300	Worker's Comp	1,505	2,000	-20.00%	1,187	2,658	1,898	1,444	-556	-27.79%
47-3400	Def Compensation	5,915	6,492	-36.83%	3,906	7,009	3,664	6,333	-159	-2.45%
47-3500	ME PERS (Retire)	15,175	14,628	34.58%	11,508	8,836	9,113	14,628	0	0.00%
47-3700	PD FAM MED LEAVE (PFML)		2,547	0.00%	2,738			1,401	-1,146	-45.00%
47-3800	Social Security (EMP)	19,281	19,487	5.03%	24,251	16,727	17,864	21,434	1,947	9.99%
Employee Benefits Totals		114,671	127,892	3.60%	122,726	109,436	95,483	131,240	3,348	2.62%
Division 3 - Payroll Totals		348,662	382,975	4.46%	397,075	326,380	320,557	414,420	31,445	8.21%
Services										
40-0200	Computer Programming	3,397	4,000	0.00%	487	4,800	3,168	36,500	32,500	812.50%
40-0350	Payroll Services	20,936	32,300		37,894			38,000	5,700	17.65%
40-0400	Legal Assistance	245	200		0	200	1,015	200	0	0.00%
40-0500	Accounting & Auditing	0	15,000	0.00%	25,995	11,800	13,199	22,500	7,500	50.00%
Services Totals		24,579	51,500	20.05%	64,376	27,960	29,148	97,200	45,700	88.74%
Traveling Expenses										
41-0500	Automobile Mileage	84	400	0.00%	0	350	97	400	0	0.00%
41-1000	Meals	152	550	0.00%	0	530	78	550	0	0.00%
41-1500	Lodging	0	850	0.00%	0	830	52	850	0	0.00%
Traveling Expenses Totals		236	1,800	0.00%	0	1,710	226	1,800	0	0.00%
Edmunds / TRIO Archive & HRIS Adjustment Based on 2025 Actuals										
Increased Costs, Contractor (\$5K)										
Total										

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 07 - Treasurer / Finance		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Utilities											
43-1500 Telephone		634	750	0.00%	824	730	596	900	150	20.00%	
Utilities Totals		634	750	0.00%	824	730	596	900	150	20.00%	
Building / Repair & Maintenance											
46-6500 Office Equipment		1,264	1,000	0.00%	545	660	758	1,000	0	0.00%	
Repair & Maintenance Totals		1,264	1,000	0.00%	545	660	758	1,000	0	0.00%	
Office Services Expense											
48-2000 Dues & Fees (Not State)		25	300	200.00%	0	160	291	300	0	0.00%	
48-3500 Postage		2,209	3,000	-6.25%	2,538	2,980	2,356	3,000	0	0.00%	
48-4000 Printing Services		783	1,500	0.00%	1,780	1,200	1,525	1,500	0	0.00%	
Office Services Expense Totals		3,017	4,800	0.00%	4,318	4,340	4,171	4,800	0	0.00%	
Registration & Training											
49-3400 Registration & Enrollment		0	350	0.00%	250	350	75	350	0	0.00%	
Reg & Training Totals		0	350	0.00%	250	350	75	350	0	0.00%	
Division 4 - Serv & Utilities Totals		29,728	60,200	16.67%	70,313	35,750	34,975	106,050	45,850	76.16%	
Supplies											
53-3500 Office Supplies		5,436	6,500	0.00%	6,430	6,160	6,274	6,500	0	0.00%	
Supplies Totals		5,436	6,500	0.00%	6,430	6,160	6,274	6,500	0	0.00%	
Division 5 - Supplies & Materials Totals		5,436	6,500	0.00%	6,430	6,160	6,274	6,500	0	0.00%	
Capital Equipment											
73-2500 Furniture & Fixtures		2,000	500	-75.00%	2,000	1,500	1,640	500	0	0.00%	
Division 7 - Bldg & Equip Totals		2,000	500	-75.00%	2,000	1,500	1,640	500	0	0.00%	
Department Totals		385,826	450,175	5.50%	475,819	369,790	363,446	521,470	77,295	17.17%	
Difference from Prior Year		20,462	23,454		89,993			77,295			

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2026 - Expenditures											
Dept: 08 - County Buildings											
Payroll											
2024	2025	25 vs 24	2025	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary		
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments	
80,404	80,558	4.00%	80,439	70,490	72,985	86,723	86,723	6,165	7.65%	COLA	
238,788	239,315	1.96%	259,179	197,953	216,517	244,214	244,214	4,899	2.05%	COLA & Step / Contractual	
73,157	98,480	0.13%	81,877	77,159	75,429	106,333	106,333	7,853	7.97%	COLA & Step	
392,349	418,353	1.90%	421,495	345,602	364,931	437,271	437,271	18,918	4.52%		
Payroll Services Totals											
Employee Benefits											
47-1900	5,600	51.35%	5,537	4,300	4,597	5,600	5,600	0	0.00%		
47-2400	148,208	29.95%	144,700	113,631	110,768	157,412	157,412	9,204	6.21%		
47-2410	3,000	20.00%	600	2,360	1,659	1,000	1,000	-2,000	-66.67%	Adjustment Based on 2025 Actuals	
47-2415	3,000		3,005	3,000	2,501	3,000	3,000	0	0.00%		
47-2420	8,000	0.00%	8,000			8,000	8,000	0	0.00%		
47-2500	500	0.00%	0	500	100	500	500	0	0.00%		
47-3300	26,025	10.00%	16,929	22,546	20,400	19,603	19,603	-6,422	-24.68%	Improving WC Rates	
47-3400	7,390	8.11%	6,938	10,385	5,538	7,815	7,815	425	5.75%		
47-3500	20,000	-27.06%	20,840	16,238	20,110	21,000	21,000	1,000	5.00%	Adjustment Based on 2025 Actuals	
47-3700	4,184		4,038			2,186	2,186	-1,998	0.00%	1% - Payroll tax now split @ 1/2% each	
47-3800	32,004	1.90%	36,672	27,128	28,836	33,451	33,451	1,447	4.52%		
Employee Benefits Totals											
Division 3 - Payroll Totals											
237,231	257,911	21.05%	247,260	201,325	196,417	259,567	259,567	1,656	0.64%		
629,580	676,264	8.44%	668,754	546,927	561,347	696,838	696,838	20,574	3.04%		
Services											
40-0800	1,000		780			51,000	51,000	50,000	0.00%	Haley Ward	
40-3500	1,200		1,620	850	1,559	1,500	1,500	300	25.00%	Adjustment Based on 2025 Actuals	
Services Totals											
1,498	2,200		2,400	1,800	1,789	52,500	52,500	50,300	2286.36%		
Parts & Maintenance											
42-0500	1,000	0.00%	482	610	492	2,250	2,250	1,250	125.00%	Combine w/ parts below	
42-0800	1,750	16.67%	0	1,550	1,227	0	0	-1,750	-100.00%	See Above / Overall Decrease	
Traveling Expenses Totals											
2,011	2,750	-8.33%	482	2,560	1,818	2,250	2,250	(500)	-18.18%		

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	2026	26 vs 25	2026 - Budgetary
Dept: 08 - County Buildings		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$ Inc / (Dec)	Notes / Comments
Utilities											
43-0500 Electricity		298,104	325,000	0.00%	298,243	267,620	274,597	310,000	310,000	-15,000	-4.62%
43-1000 Sewer Fees		58,640	60,000	0.00%	37,144	60,000	57,964	60,000	60,000	0	0.00%
43-1100 Water		27,103	25,000	0.00%	19,020	23,200	25,171	27,500	27,500	2,500	10.00%
43-1500 Telephone		2,155	3,000	0.00%	2,567	3,000	2,262	3,000	3,000	0	0.00%
Utilities Totals		386,001	413,000	0.00%	356,974	353,820	359,994	400,500	400,500	(12,500)	-3.03%
Building / Repair & Maintenance											
46-0500 Parking Lot & Grounds		61,003	65,000	0.00%	65,000	56,000	62,289	65,000	65,000	0	0.00%
46-1000 Buildings & Structures		34,870	20,000	33.33%	18,770	13,000	23,781	22,500	22,500	2,500	12.50%
46-1500 Electrical		34,132	10,000	100.00%	32,690	5,800	20,029	20,000	20,000	10,000	100.00%
46-2000 Elevator		5,576	6,000	0.00%	10,315	5,800	6,251	6,000	6,000	0	0.00%
46-3400 Generators		240	1,200	0.00%	1,000	1,200	698	1,500	1,500	300	25.00%
46-3500 Heating		66,007	32,500	0.00%	47,254	28,800	45,481	35,000	35,000	2,500	7.69%
46-4500 Plumbing		2,407	4,000	60.00%	0	2,800	3,071	4,000	4,000	0	0.00%
46-6000 Rubbish Removal		25,362	25,000	0.00%	25,914	19,800	23,559	25,000	25,000	0	0.00%
Repair & Maintenance Totals		229,596	163,700	7.56%	200,943	133,200	185,159	179,000	179,000	15,300	9.35%
Office Services Expense											
48-0500 Advertising		0	500	0.00%	310	500	305	500	500	0	0.00%
48-2000 Dues & Fees (Not State)		155	100	0.00%	90	100	134	100	100	0	0.00%
Office Services Expense Totals		155	600	0.00%	400	600	439	600	600	0	0.00%
Registration & Training											
49-3300 Fees / State Agencies		360	500	0.00%	900	480	412	500	500	0	0.00%
Reg & Training Totals		360	500	0.00%	900	480	412	500	500	0	0.00%
Division 4 - Serv & Utilities Totals		619,620	582,750	2.00%	562,099	491,740	549,611	635,350	635,350	52,600	9.03%

2026 - Expenditures										2026 - Budgetary	
Dept: 08 - County Buildings										Notes / Comments	
2024	2025	2025	2025	2025	2025	2025	2025	2026	2026	2026	2026
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	5 Year Actuals Avg.	Dept. Head	Commissioners	\$ \$ Inc / (Dec)	% Inc / (Dec)		
Heating Fuel											
52-0500 Natural Gas (Heating)	71,124	-6.25%	150,902	152,000	117,830	120,000	120,000	-30,000	-20.00%		
Heating Fuel Totals	71,124	-6.25%	150,902	152,000	117,830	120,000	120,000	(30,000)	-20.00%		
Supplies											
53-1500 Cleaning & Disinfecting	15,123	33.33%	16,435	8,800	8,719	20,000	20,000	0	0.00%		
53-2500 Maintenance	19,594	0.00%	16,883	11,800	19,742	15,000	15,000	5,000	50.00%		Adjustment Based on Actuals
53-3500 Office	2,545	0.00%	2,022	1,300	2,686	1,500	1,500	0	0.00%		
Supplies Totals	37,262	18.87%	35,339	21,900	31,147	36,500	36,500	5,000	15.87%		
Uniforms & Clothing											
54-0500 Clothing - Uniforms	2,242	0.00%	2,466	1,700	1,914	1,750	1,750	0	0.00%		
Uniforms & Clothing Totals	2,242	0.00%	2,466	1,700	1,914	1,750	1,750	0	0.00%		
Reading & Reference											
55-0500 Periodicals & Subscriptions	658	47.93%	0	468	456	500	500	0	0.00%		
Periodicals & Subscriptions Totals	658	47.93%	0	468	456	500	500	0	0.00%		
Division 5 - Supplies & Materials Totals	111,285	-2.57%	188,707	176,068	151,347	158,750	158,750	(25,000)	-13.61%		
Capital Equipment											
73-3500 Maintenance Equipment	3,500	0.00%	3,500	3,500	3,500	3,500	3,500	0			
Division 7 - Bldg & Equip Totals	3,500	0.00%	3,500	3,500		3,500	3,500	0			
Department Totals	1,363,986	4.27%	1,423,060	1,216,134	1,263,706	1,494,438	1,494,438	48,174	3.33%		
Difference from Prior Year	(54,627)		59,074			48,174	48,174				

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

2026 - Revenues				2026 - Budgetary			
2024	2025	2025	2026	2026	2026	26 vs 25	26 vs 25
Actuals	Budget	Actuals (Estimated)	Dept. Head	Commissioners	BAC	Approved	% Inc / (Dec)
1,248,817	1,100,000	1,045,602	1,250,000	1,250,000	1,250,000	1,250,000	13.64%
1,248,817	1,100,000	1,045,602	1,250,000	1,250,000	1,250,000	1,250,000	13.64%
Dept: 10 - Deeds, Registry of							
22 Fees - Registry of Deeds							
Department Totals							

2026 - Expenditures										2026 - Budgetary			
Dept: 10 - Deeds, Registry of										Notes / Comments			
	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)		
						Budget Avg.	Actuals Avg.						
Payroll													
31-0005 County Officers	64,106	66,713	3.99%	33,314	66,627	57,417	59,118	69,395	69,395	2,682	4.02%	COLA	
31-0010 Deputy to County Officer	55,752	58,926	5.48%	29,420	58,839	51,500	51,984	63,338	63,338	4,412	7.49%	COLA & Step	
31-0020 Regular Employees	87,855	90,744	3.00%	43,945	87,890	98,651	89,930	94,221	94,221	3,477	3.83%	Contractual	
34-0001 Regular PT Payroll	0	20,103	2.98%	4,978	9,955	11,981	2,078	20,571	20,571	468	2.33%	20 hours / week	
Payroll Services Totals	207,712	236,486	3.89%	111,656	223,312	219,549	203,110	247,526	247,526	11,040	4.67%		
Employee Benefits													
47-1900 Self Funded Risk Pool	3,548	3,864	12.00%	1,996	3,992	3,353	3,375	4,173	4,173	309	8.00%		
47-2400 Insurance - Employee	93,899	98,317	5.00%	45,900	91,800	88,908	80,987	98,317	98,317	0	0.00%		
47-2410 HRA - Hlth Reimburse	1,800	2,500	0.00%	900	1,800	2,250	1,712	2,500	2,500	0	0.00%		
47-2420 Hlth Sav Account (HSA)		6,000	0.00%	0	6,000			6,000	6,000	0	0.00%		
47-3300 Worker's Comp	1,409	1,850	0.00%	550	1,100	2,809	2,020	1,576	1,576	-274	-14.82%		
47-3400 Def Compensation	11,777	12,826	4.23%	6,192	12,384	9,565	10,491	13,488	13,488	662	5.16%		
47-3500 ME PERS (Retire)	4,421	4,583	1.01%	1,892	3,785	4,332	4,935	4,852	4,852	269	5.88%		
47-3700 PD FAM MED LEAVE (PFML)		2,365	0.00%	982	1,963			1,238	1,238	-1,127	0.00%		
47-3800 Social Security (EMP)	16,478	18,091	3.88%	9,339	18,678	16,984	15,594	18,936	18,936	845	4.67%		
Employee Benefits Totals	133,331	150,396	10.84%	67,751	141,502	129,874	120,707	151,080	151,080	684	0.45%		
Division 3 - Payroll Totals	341,044	386,882	6.48%	179,407	364,814	349,423	323,818	398,606	398,606	11,724	3.03%		
Services													
40-0300 Computer Services	19,604	25,000	25.00%	10,656	21,312	27,000	20,110	25,000	25,000	0	0.00%		
40-0400 Legal Assistance	0	1,000	0.00%	0	0	800	137	1,000	1,000	0	0.00%		
Services Totals	19,604	26,000	23.81%	10,656	21,312	27,800	20,247	26,000	26,000	0	0.00%		
Traveling Expenses													
41-0500 Automobile Mileage	371	1,000	0.00%	280	560	1,000	342	1,000	1,000	0	0.00%		
41-1000 Meals	189	500	0.00%	137	274	500	138	500	500	0	0.00%		
41-1500 Lodging	478	1,600	0.00%	189	378	1,600	244	1,600	1,600	0	0.00%		
41-2700 Airline, Bus, Etc	0	1,000	0.00%	0	0	1,000	1	1,000	1,000	0	0.00%		
Traveling Expenses Totals	1,038	4,100	0.00%	606	1,213	4,100	725	4,100	4,100	0	0.00%		
Utilities													
43-1500 Telephone	1,026	1,500	0.00%	544	1,088	1,500	1,040	1,500	1,500	0	0.00%		
43-2000 Internet	1,440	2,000	0.00%	697	1,394	2,000	1,407	2,000	2,000	0	0.00%		
Utilities Totals	2,466	3,500	0.00%	1,241	2,482	3,500	2,448	3,500	3,500	0	0.00%		
Rental													
44-1100 Rental of Storage Space	1,876	1,000	0.00%	0	0	1,000	782	1,000	1,000	0	0.00%		
Rental Totals	1,876	1,000	0.00%	0	0	1,000	782	1,000	1,000	0	0.00%		
Building / Repair & Maintenance													

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

2026 - Expenditures										2026 - Budgetary			
Dept: 10 - Deeds, Registry of										Notes / Comments			
2024	2025	2025 vs 24	2025	2025	2025	5 Year	2026	2026	2026	26 vs 25	26 vs 25	% Inc / (Dec)	
Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners		\$\$ Inc / (Dec)			
2,360	3,000	20.00%	1,516	3,031	2,600	2,672	3,000	3,000		3,000	0	0.00%	
2,360	3,000	20.00%	1,516	3,031	2,600	2,672	3,000	3,000		3,000	0	0.00%	
Repair & Maintenance Totals													
Office Services Expense													
0	250	0.00%	0	0	250	0	250	250		250	0	0.00%	
430	500	0.00%	200	400	500	394	500	500		500	0	0.00%	
0	5,500	0.00%	0	0	5,500	2,656	5,500	5,500		5,500	0	0.00%	
4,495	5,500	10.00%	1,686	3,372	5,100	4,325	5,500	5,500		5,500	0	0.00%	
0	1,000	0.00%	0	0	1,000	66	1,000	1,000		1,000	0	0.00%	
4,925	12,750	4.08%	1,886	3,772	12,350	7,441	12,750	12,750		12,750	0	0.00%	
Registration & Training													
75	600	0.00%	0	0	600	31	600	600		600	0	0.00%	
75	600	0.00%	0	0	600	31	600	600		600	0	0.00%	
32,345	50,950	13.35%	15,905	31,810	51,950	34,344	50,950	50,950		50,950	0	0.00%	
Division 4 - Serv & Utilities Totals													
Supplies													
0	1,000	0.00%	123	246	1,200	130	1,000	1,000		1,000	0	0.00%	
0	25	0.00%	0	0	25	7	25	25		25	0	0.00%	
1,744	5,500	0.00%	1,151	2,303	5,500	2,111	5,500	5,500		5,500	0	0.00%	
171	2,000	-50.00%	98	196	3,600	176	2,000	2,000		2,000	0	0.00%	
1,915	8,525	-19.00%	1,373	2,745	10,325	2,425	8,525	8,525		8,525	0	0.00%	
Reading & Reference Materials													
0	250	0.00%	0	0	250	14	250	250		250	0	0.00%	
0	250	0.00%	0	0	250	14	250	250		250	0	0.00%	
1,915	8,775	-18.56%	1,373	2,745	10,575	2,439	8,775	8,775		8,775	0	0.00%	
Division 5 - Supplies & Materials Totals													
Capital Equipment													
2,000	2,000	0.00%	0	2,000	2,000	1,019	2,000	2,000		2,000	0	0.00%	
20,000	5,000	-75.00%	1,471	5,000	15,000	9,000	5,000	5,000		5,000	0	0.00%	
22,000	7,000	-68.18%	1,471	7,000	17,000	10,019	7,000	7,000		7,000	0	0.00%	
397,303	453,607	2.84%	198,155	406,369	428,948	370,621	465,331	465,331		465,331	11,724	2.58%	
Department Totals													
30,639	12,548			9,065			11,724	11,724		11,724			
Difference from Prior Year													

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

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

2026 - Revenues		2024	2025	2025	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 11 - Probate, Registry of		Actuals	Budget	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
24	Fees - Registry of Probate	256,694	275,000	152,080	304,160	240,000	295,944	275,000	0	0.00%	
07	Other - (Surcharge Transfer)	942	12,600	0	0			13,371	771		Covers half of PT person
Department Totals		257,636	287,600	152,080	304,160	244,824	296,132	288,371	771	0.27%	

2026 - Expenditures										2026 - Budgetary	
Dept: 11 - Probate, Registry of										Notes / Comments	
2024	2025	2025	2025	2025	2025	5 Year	2026	2026	2026	2026	26 vs 25
Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)
											% Inc / (Dec)
Payroll											
31-0005 County Officers	110,594	115,082	5.7%	57,439	114,878	104,584	119,690	119,690	119,690	119,690	4,608
31-0010 Deputy to County Officer	56,683	58,947	4.02%	27,122	54,244	53,413	59,285	59,285	59,285	59,285	338
31-0020 Regular Employees	125,451	129,249	6.01%	53,321	106,643	103,316	145,942	145,942	145,942	145,942	16,693
34-0001 Regular PT Payroll	14,979	25,025		13,769	27,538	16,543	26,743	26,743	26,743	26,743	1,718
Payroll Services Totals	307,697	328,303	5.69%	151,651	303,302	283,003	351,660	351,660	351,660	351,660	23,357
Employee Benefits											
47-1900 Self Funded Risk Pool	4,203	4,500	0.00%	2,897	5,794	4,211	6,000	6,000	6,000	6,000	1,500
47-2400 Insurance - Employee	111,732	119,396	5.00%	27,701	55,402	87,218	58,969	58,969	83,969	83,969	-35,427
47-2410 HRA - Hith Reimburse	1,787	2,000	-20.00%	0	0	1,754	0	0	0	0	-2,000
47-2415 Hith Insurance Stipend	5,000	3,000	0.00%	4,339	8,678	0	9,000	9,000	9,000	9,000	6,000
47-2420 Hith Sav Account (HSA)		10,000	0.00%	0	10,000	0	4,000	4,000	4,000	4,000	-6,000
47-3300 Worker's Comp	1,922	2,200	-45.00%	764	1,528	4,561	1,750	1,750	1,750	1,750	-450
47-3400 Def Compensation	4,248	7,317	4.25%	164	327	3,018	2,500	2,500	2,500	2,500	-4,817
47-3500 ME PERS (Retire)	8,977	14,453	3.11%	6,586	13,171	10,173	17,211	17,211	17,211	17,211	2,758
47-3700 PD FAM MED LEAVE (PFML)		3,283	0.00%	1,503	3,006	0	1,758	1,758	1,758	1,758	-1,525
47-3800 Social Security (EMP)	24,941	25,115	5.69%	13,098	26,196	21,043	26,902	26,902	26,902	26,902	1,787
Employee Benefits Totals	162,810	191,264	10.87%	57,051	124,102	136,223	128,091	128,091	153,090	153,090	(38,174)
Division 3 - Payroll Totals	470,508	519,567	7.54%	208,702	427,405	444,275	479,750	479,750	504,750	504,750	(14,817)
Services											
40-0200 Computer Programming	1,000	1,000	0.00%	1,341	1,341	1,409	1,000	1,000	2,000	2,000	1,000
40-7100 Judge's Services	275	1,000	0.00%	500	1,000	1,489	1,000	1,000	1,000	1,000	0
40-8200 Court Appointed Officer	61,672	70,000	0.00%	38,419	76,837	58,450	70,000	70,000	80,000	80,000	10,000
40-8700 Deputy's Services	285	500	0.00%	140	280	199	500	500	500	500	0
Services Totals	63,232	72,500	0.00%	40,399	79,458	61,548	72,500	72,500	83,500	83,500	11,000
Traveling Expenses											
41-0500 Automobile Mileage	215	300	0.00%	0	0	128	300	300	300	300	0
41-1000 Meals	102	500	0.00%	0	0	500	500	500	500	500	0
41-1500 Lodging	432	750	0.00%	0	0	86	750	750	750	750	0
41-2700 Airline, Bus, Etc	0	700	0.00%	0	0	700	700	700	700	700	0
Traveling Expenses Totals	749	2,250	0.00%	0	0	2,310	2,250	2,250	2,250	2,250	0

25 hours / week / half funded by Surch

Adjustment Based on 2025 Actuals
Census Change

Adjustment Based on 2025 Actuals
Contractual

Adjustment Based on 2025 Actuals
Adjustment Based on 2025 Actuals

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

COLA
COLA & Step (Census Change)
Contractual

2026 - Expenditures													2026 - Budgetary	
Dept: 11 - Probate, Registry of													Notes / Comments	
Utilities														
43-1500 Telephone														
Utilities Totals														
Building / Repair & Maintenance														
46-6500 Office Equipment														
Repair & Maintenance Totals														
Office Services Expense														
48-0500 Advertising														
48-2000 Dues & Fees (Not State)														
48-3500 Postage														
Office Services Expense Totals														
Registration & Training														
49-2500 Witness Fees & Expenses														
49-3400 Registrations & Enrollments														
Reg & Training Totals														
Division 4 - Serv & Utilities Totals														
Supplies														
53-3500 Office Supplies														
Supplies Totals														
Reading & Reference Materials														
55-1000 Statute & Reference Mater														
Reading & Reference Totals														
Division 5 - Supplies & Materials Totals														
Capital Equipment														
73-2500 Furniture & Fixtures														
Division 7 - Bldg & Equip Totals														
Department Totals														
Difference from Prior Year														

G 596-09 / \$5,136 / 25 Bgg Bal

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

2026 - Revenues		2024	2025	2025	2025	5 Year		2026	26 vs 25		2026 - Budgetary
Dept: 12 - Sheriff		Actuals	Budget	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
07 Other Sheriff		27,616	6,500	2,244	4,488	6,500	15,585	6,500	0	0.00%	
16 Contractual Law Enforcement		2,323,125	2,764,335	1,241,878	2,483,757	2,151,671	1,990,980	2,700,809	-63,526	-2.30%	
25 Fingerprinting		0	500	0	0	500	0	500	0	0.00%	
28 Insurance Reports		7,578	7,500	3,099	6,198	6,600	6,875	7,500	0	0.00%	
Department Totals		2,358,319	2,778,835	1,247,221	2,494,443	2,165,271	2,013,440	2,715,309	(63,526)	-2.29%	

2026 - Expenditures				2026 - Budgetary			
Dept: 12 - Sheriff				Notes / Comments			
2024	2025	25 vs 24	2025	2026	2026	26 vs 25	26 vs 25
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Dept. Head	Commissioners	BAC	Approved
						</	

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 12 - Sheriff		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)	Notes / Comments
Services													
40-0300	Computer Services	9,466	16,300	48.18%	18,759	10,160	11,095	18,500	18,500	18,500	18,500	2,200	13.50%
40-0400	Legal Assistance	539	2,000	-20.00%	1,092	2,000	2,034	2,000	2,000	2,000	2,000	0	0.00%
40-2500	Laboratory Tests	15,085	10,000	150.00%	3,450	4,000	5,696	7,000	7,000	7,000	7,000	-3,000	-30.00%
40-4500	Medical, Surgical & Dental	2,650	2,000	300.00%	5,700	800	2,690	2,000	2,000	2,000	2,000	0	0.00%
Services Totals		27,740	30,300	68.33%	29,001	16,960	21,515	29,500	29,500	29,500	29,500	(800)	-2.64%
Traveling Expenses													
41-0500	Automobile Mileage	0	500	0.00%	0	500	0	500	500	500	500	0	0.00%
41-1000	Meals	2,088	2,500	0.00%	2,174	2,300	1,086	2,500	2,500	2,500	2,500	0	0.00%
41-1500	Lodging	4,945	4,000	0.00%	2,639	3,800	2,466	4,000	4,000	4,000	4,000	0	0.00%
41-2000	Other - Tolls	423	50	0.00%	784	50	257	500	500	500	500	450	900.00%
41-2700	Airline, Bus, Etc	202	1,000	0.00%	0	1,000	40	1,400	1,400	1,400	1,400	400	40.00%
Traveling Expenses Totals		7,657	8,050	0.00%	5,597	7,650	3,849	8,900	8,900	8,900	8,900	850	10.56%
Parts & Maintenance													
42-0500	Gas / Light Maintenance	249,163	225,000	4.65%	206,815	188,000	222,434	225,000	225,000	225,000	225,000	0	0.00%
42-0600	Tires	34,405	32,500	0.00%	26,132	30,500	30,070	35,000	35,000	35,000	35,000	2,500	7.69%
42-0800	Parts	44,349	30,000	0.00%	38,240	30,000	36,484	30,000	30,000	30,000	30,000	0	0.00%
42-1000	Contractors Repairs	38,703	30,000	0.00%	96,772	30,000	48,688	30,000	30,000	30,000	30,000	0	0.00%
Parts & Maintenance Totals		366,620	317,500	3.25%	367,959	278,500	337,676	320,000	320,000	320,000	320,000	2,500	0.79%
Utilities													
43-1500	Telephone	64,152	62,500	4.17%	61,416	57,700	58,286	75,000	75,000	75,000	75,000	12,500	20.00%
43-2000	Internet	0	75	0.00%	0	75	13	0	0	0	0	-75	-100.00%
Utilities Totals		64,152	62,575	4.16%	61,416	57,775	58,299	75,000	75,000	75,000	75,000	12,425	19.86%

Power DMS / Schedule Module

Increased Use / Contracts

2026 - Expenditures										2026 - Budgetary			
Dept: 12 - Sheriff										Notes / Comments			
	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	2026 BAC	2026 Approved	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	
					Budget Avg.	Actuals Avg.							
Building / Repair & Maintenance													
46-1000 Buildings & Structures	0	1,000	0.00%	0	1,000	19	1,000	1,000	1,000	1,000	0	0.00%	
46-3000 Equipment & Furniture	4,500	4,500	0.00%	210	3,400	3,096	4,500	4,500	4,500	4,500	0	0.00%	
46-5600 Radios - Mobile	5,660	6,000	0.00%	925	6,000	2,701	6,000	6,000	6,000	6,000	0	0.00%	
46-6500 Office Equipment	1,761	5,000	0.00%	3,239	5,000	2,871	4,000	4,000	4,000	4,000	-1,000	-20.00%	
46-7500 Computer Repair & Maint	0	1,000	0.00%	0	1,000	1,168	1,000	1,000	1,000	1,000	0	0.00%	
46-7600 Software Licensing	34,198	35,000	0.00%	0	27,600	24,702	40,000	40,000	40,000	40,000	5,000	14.29%	
Repair & Maintenance Totals	46,119	52,500	0.00%	4,374	44,000	34,556	56,500	56,500	56,500	56,500	4,000	7.62%	
Office Services Expense													
48-0500 Advertising	0	1,500	0.00%	0	1,500	304	1,000	1,000	1,000	1,000	-500	-33.33%	
48-2000 Dues & Fees (Not State)	1,663	2,000	0.00%	100	1,800	1,065	5,000	5,000	5,000	5,000	3,000	150.00%	
48-3500 Postage	988	2,000	0.00%	1,210	2,000	1,015	2,000	2,000	2,000	2,000	0	0.00%	
48-4000 Printing Services	1,375	2,500	0.00%	505	2,500	1,569	2,500	2,500	2,500	2,500	0	0.00%	
Office Services Expense Totals	4,026	8,000	0.00%	1,815	7,800	3,954	10,500	10,500	10,500	10,500	2,500	31.25%	
Registration & Training													
49-3300 Fees / State Agencies	1,450	1,500	200.00%	1,500	700	805	2,500	2,500	2,500	2,500	1,000	66.67%	
49-4000 Training Education	24,648	25,000	0.00%	27,959	20,880	18,520	25,000	25,000	25,000	25,000	0	0.00%	
Reg & Training Totals	26,098	26,500	3.92%	29,459	21,580	19,325	27,500	27,500	27,500	27,500	1,000	3.77%	
Division 4 - Serv & Utilities Totals	542,411	505,425	5.38%	499,620	434,265	479,172	527,900	527,900	527,900	527,900	22,475	4.45%	
Food & Groceries													
51-0500 Food / Meetings	703	1,000	66.67%	229	570	461	1,000	1,000	1,000	1,000	0	0.00%	
Food & Groceries Totals	703	1,000	66.67%	229	570	461	1,000	1,000	1,000	1,000	0	0.00%	
Supplies													
53-2000 Institutional Supplies	639	2,000	0.00%	0	2,000	942	2,000	2,000	2,000	2,000	0	0.00%	
53-2500 Maintenance	346	250	0.00%	0	250	110	250	250	250	250	0	0.00%	
53-3000 Medical - Med / Lab	523	2,000	0.00%	397	2,000	631	2,000	2,000	2,000	2,000	0	0.00%	

Adjusted Based on Actuals

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 12 - Sheriff		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
53-3500 Office Supplies		4,527	8,500	0.00%	9,322	8,500	6,346	8,500	8,500	8,500	8,500	0	0.00%	
53-4000 Photographic Supplies		462	500	0.00%	494	500	298	500	500	500	500	0	0.00%	
53-6000 Public Safety		26,632	23,000	0.00%	33,316	19,600	21,654	23,000	23,000	23,000	23,000	0	0.00%	
53-8000 Radios - Mobile		2,481	2,000	0.00%	118	2,000	871	2,000	2,000	2,000	2,000	0	0.00%	
Supplies Totals		35,611	38,250	0.00%	43,647	34,850	30,852	38,250	38,250	38,250	38,250	0	0.00%	
Uniforms & Clothing														
54-0500 Clothing / Uniforms		53,388	55,000	0.00%	40,250	48,200	48,469	50,000	50,000	50,000	50,000	-5,000	-9.09%	
Uniforms & Clothing Totals		53,388	55,000	0.00%	40,250	48,200	48,469	50,000	50,000	50,000	50,000	(5,000)	-9.09%	
Reading & Reference Materials														
55-0500 Periodicals & Subscripts		0	250	0.00%	0	250	0	250	250	250	250	0	0.00%	
55-1000 Statute & Reference Mater		3,120	4,000	0.00%	0	3,800	2,593	4,000	4,000	4,000	4,000	0	0.00%	
Reading & Reference Totals		3,120	4,250	0.00%	0	4,050	2,593	4,250	4,250	4,250	4,250	0	0.00%	
K9 Supplies & Tools														
56-1500 K9 Food		148	4,000	1500.00%	3,449	1,000	719	4,000	4,000	4,000	4,000	0	0.00%	
56-2000 K9 Medical		105	0	-100.00%	210	200	63	0	0	0	0	0	0.00%	
K9 Supplies & Tools Totals		253	4,000	700.00%	3,659	1,200	782	4,000	4,000	4,000	4,000	0	0.00%	
Division 5 - Supplies & Materials Totals		93,074	102,500	3.96%	87,784	88,870	83,157	97,500	97,500	97,500	97,500	(5,000)	-4.88%	
Capital Equipment														
73-2000 Firearms		15,000	15,000		15,000	18,125	18,424	15,000	15,000	15,000	15,000	0	0.00%	G 996-32 / \$1,360 / 25 Beg Bal
73-4500 Motor Vehicles		460,179	685,000	47.78%	665,000	429,000	448,932	575,000	575,000	575,000	575,000	-90,000	-13.53%	G 996-05 / \$97,930 / 25 Beg Bal
73-6000 Public Safety		268,584	350,000	2.94%	350,000	220,000	213,731	290,000	290,000	290,000	290,000	-60,000	-17.14%	G 996-26 / \$73,375 / 25 Beg Bal
74-0090 Officer Buyout		74,285	36,000	20.00%	36,000	25,200	59,147	7,000	7,000	7,000	7,000	-29,000	-80.56%	reduce to \$15K from \$36
Division 7 - Bldg & Equip Totals		818,048	1,066,000	27.66%	1,066,000	688,700	736,549	887,000	887,000	887,000	887,000	(179,000)	-16.79%	
Department Totals		8,612,849	9,400,334	15.60%	9,235,299	7,112,634	7,365,118	9,470,346	9,470,346	9,470,346	9,470,346	70,012	0.74%	
Difference from Prior Year		1,109,580	1,268,806		622,450		926,110	70,012	70,012	70,012	70,012			
Column % of Inc / (Dec) per Column								0.74%	0.74%	0.74%				

Change Account Title to: K9 Program
Once account would cover

G 996-32 / \$1,360 / 25 Beg Bal
G 996-05 / \$97,930 / 25 Beg Bal
G 996-26 / \$73,375 / 25 Beg Bal
reduce to \$15K from \$36

[illegible]

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 13 - Civil Process (Sheriff)		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Payroll														
31-0006	Department Heads	91,032	90,784	4.77%	90,674	78,007	82,144	94,432	94,432	94,432	94,432	3,648	4.02%	Contractual
31-0020	Regular Employees	187,898	195,093	-0.99%	188,421	153,391	151,167	206,438	206,438	206,438	206,438	11,345	5.82%	Contractual
33-0001	Overtime / FT Payroll	535	1,500	0.00%	1,347	1,500	1,083	1,500	1,500	1,500	1,500	0	0.00%	
34-0001	Regular PT Payroll	16,875	25,000	25.00%	1,766	39,000	17,776	25,000	25,000	25,000	25,000	0	0.00%	
Payroll Services Totals		296,340	312,377	2.35%	282,209	271,898	252,169	327,370	327,370	327,370	327,370	14,993	4.80%	
Employee Benefits														
47-1900	Self Funded Risk Pool	3,824	5,000	0.00%	6,438	4,350	4,077	6,750	6,750	6,750	6,750	1,750	35.00%	Adjustment Based on 2025 Actuals
47-2400	Insurance - Employee	85,130	96,908	13.74%	106,887	62,977	69,292	108,992	108,992	108,992	108,992	12,084	12.47%	
47-2420	Hlth Sav Account (HSA)	4,000	16,000	0.00%	16,000			8,000	8,000	8,000	8,000	-8,000	0.00%	
47-2500	Unemployment Insurance	0	200	0.00%	0	200	0	200	200	200	200	0	0.00%	
47-3300	Worker's Comp	22,959	27,100	0.11%	20,745	22,875	20,124	24,085	24,085	24,085	24,085	-3,015	-11.13%	
47-3400	Def Compensation	935	3,464	-13.40%	0	3,341	187	0	0	0	0	-3,464	-100.00%	
47-3500	ME PERS (Retire)	30,088	24,209	2.03%	28,423	19,378	23,551	30,990	30,990	30,990	30,990	6,781	28.01%	Adjustment Based on 2025 Actuals
47-3700	PD FAM MED LEAVE (PFML)		3,123	0.00%	2,771			1,637	1,637	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	2.35%	22,459	21,242	19,060	25,044	25,044	25,044	25,044	1,147	4.80%	
Employee Benefits Totals		172,648	199,901	14.86%	203,723	141,387	143,917	205,697	205,697	205,697	205,697	5,796	2.90%	
Division 3 - Payroll Totals		469,988	512,278	6.89%	485,931	413,285	396,087	533,067	533,067	533,067	533,067	20,789	4.06%	
Services														
40-0300	Computer Services	0	1,500	0.00%	585	860	1,000	1,500	1,500	1,500	2,500	1,000	66.67%	
40-0400	Legal Assistance	0	1,000	0.00%	0	400	2,166	1,000	1,000	1,000	1,000	0	0.00%	
Services Totals		0	2,500	0.00%	585	1,260	3,166	2,500	2,500	2,500	3,500	1,000	40.00%	

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 13 - Civil Process (Sheriff)		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Parts & Maintenance														
42-0500 Gas / Light Maintenance		12,559	12,500	13.64%	8,970	9,100	9,275	12,500	12,500	12,500	12,500	0	0.00%	
42-0600 Tires		2,471	2,500	0.00%	0	1,840	1,152	2,500	2,500	2,500	2,500	0	0.00%	
42-0800 Parts		2,003	1,500	0.00%	16,073	1,400	5,447	1,500	1,500	1,500	1,500	0	0.00%	
42-1000 Contractors Repairs		2,208	1,500	0.00%	8,092	1,400	3,125	1,500	1,500	1,500	1,500	0	0.00%	
Parts & Maintenance Totals		19,241	18,000	9.09%	33,135	13,740	18,999	18,000	18,000	18,000	18,000	0	0.00%	
Utilities														
43-1500 Telephone		4,108	5,000	0.00%	3,493	4,400	3,401	5,000	5,000	5,000	5,000	0	0.00%	
43-2000 Internet		0	75	0.00%	0	75	13	75	75	75	75	0	0.00%	
Utilities Totals		4,108	5,075	0.00%	3,493	4,475	3,413	5,075	5,075	5,075	5,075	0	0.00%	
Building / Repair & Maintenance														
46-5600 Radios - Mobile		58	150	0.00%	0	150	37	150	150	150	150	0	0.00%	
46-6500 Office Equipment		0	500	0.00%	30	500	14	500	500	500	500	0	0.00%	
Repair & Maintenance Totals		58	650	0.00%	30	650	51	650	650	650	650	0	0.00%	
Office Services Expense														
48-0500 Advertising		0	500	0.00%	0	420	0	500	500	500	500	0	0.00%	
48-2000 Dues & Fees (Not State)		478	500	0.00%	0	500	360	500	500	500	500	0	0.00%	
48-3500 Postage		5,131	7,500	0.00%	5,424	7,500	5,640	7,500	7,500	7,500	7,500	0	0.00%	
Office Services Expense Totals		5,609	8,500	0.00%	5,424	8,420	6,001	8,500	8,500	8,500	8,500	0	0.00%	
Registration & Training														
49-3300 Fees / State Agencies		50	50	0.00%	0	50	10	50	50	50	50	0	0.00%	
49-3400 Registration & Enrollment		0	225	0.00%	0	195	0	225	225	225	225	0	0.00%	
49-4000 Training Education		375	1,500	0.00%	426	1,300	372	1,500	1,500	1,500	1,500	0	0.00%	
Reg & Training Totals		425	1,775	0.00%	426	1,545	382	1,775	1,775	1,775	1,775	0	0.00%	
Division 4 - Serv & Utilities Totals		29,441	36,500	4.29%	43,093	30,090	32,012	36,500	36,500	36,500	37,500	1,000	2.74%	

2026 - Expenditures	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	2026 BAC	2026 Approved	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
					Budget Avg.	Actuals Avg.							
Dept: 13 - Civil Process (Sheriff)													
Supplies													
53-3500 Office Supplies	1,382	2,000	0.00%	2,482	2,000	1,464	2,000	2,000	2,000	2,000	0	0.00%	
53-6000 Public Safety	208	500	0.00%	0	440	183	500	500	500	500	0	0.00%	
Supplies Totals	1,589	2,500	0.00%	2,482	2,440	1,648	2,500	2,500	2,500	2,500	0	0.00%	
Uniforms & Clothing													
54-0500 Clothing / Uniforms	1,606	3,500	-22.22%	12	3,700	1,604	3,500	3,500	3,500	3,500	0	0.00%	
Uniforms & Clothing Totals	1,606	3,500	-22.22%	12	3,700	1,604	3,500	3,500	3,500	3,500	0	0.00%	
Reading & Reference Materials													
55-1000 Statute & Reference Mater	2,716	5,500	0.00%	2,975	4,500	2,826	5,500	5,500	5,500	4,000	-1,500	-27.27%	
Reading & Reference Totals	2,716	5,500	0.00%	2,975	4,500	2,826	5,500	5,500	5,500	4,000	(1,500)	-27.27%	
Division 5 - Supplies & Materials Totals	5,912	11,500	-8.00%	5,469	10,640	6,078	11,500	11,500	11,500	10,000	(1,500)	-13.04%	
Capital Equipment													
73-1000 Communications	750	750	0.00%	750	650	300	750	750	750	750	0	0.00%	G 996-29 / \$41,941 / 25 Beg Bal
73-4500 Motor Vehicles	10,000	10,000	0.00%	10,000	7,400	6,000	10,000	10,000	10,000	20,000	10,000	100.00%	
73-6000 Public Safety	3,000	3,000	0.00%	3,000	2,280	2,104	3,000	3,000	3,000	6,000	3,000	100.00%	
73-7500 Computer Equipment	1,500	1,500	0.00%	1,500	1,300	999	1,500	1,500	1,500	1,000	(500)	-33.33%	G 996-33 / \$14,890 / 25 Beg Bal
Division 7 - Bldg & Equip Totals	15,250	15,250	0.00%	15,250	11,630	9,403	15,250	15,250	15,250	27,750	12,500	81.97%	
Department Totals	519,591	575,528	6.19%	549,744	465,645	443,580	596,317	596,317	596,317	608,317	32,789	5.70%	
Difference from Prior Year	39,410	33,534		30,153			20,789	20,789	20,789	32,789			

2026 - Revenues		2024	2025	2025	2025	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 14 - UT Administration		Actuals	Budget	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Commissioners	Dept. Head		(\$ Inc / Dec)	% Inc / (Dec)	Notes / Comments
04	Road Agent Admin Fee	70,000	70,000	35,000	70,000	70,000	70,000	100,000	100,000		30,000	42.86%	Per fy26 / UT Budget
06	ACO Admin Fees	910	1,500	688	1,376	750	1,397	950	950		-550	-36.67%	
07	Other Revenues							6,475	6,475		6,475	0.00%	Licenses / Amusement & Event Permits
Department Totals		70,910	71,500	35,688	71,376	70,750	71,397	107,425	107,425		35,925	50.24%	
<i>Difference from Prior Year</i>		910	1,500	(36,219)	466			35,925	35,925				

2026 - Expenditures				2026 - Budgetary								
Dept: 14 - UT Administration				Notes / Comments								
2024	2025	25 vs 24	2025	2026	26 vs 25	26 vs 25						
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)					
Payroll												
31-0006 Department Heads	72,732	75,690	4.02%	75,579	66,588	78,719	3,029	4.00%	COLA			
31-0011 Assist to Dept Head	54,443	56,534	9.69%	55,953	53,872	60,308	3,774	6.68%	COLA & Step			
33-0001 Overtime / FT PR		1,000	404		0	1,000	0	0.00%				
Payroll Services Totals				127,174	133,224	7.18%	131,936	118,704	140,027	6,803	5.11%	
Employee Benefits												
47-1900 Self Funded Risk Pool	1,875	1,500	-16.29%	2,189	1,708	2,250	750	50.00%	Adjustment Based on 2025 Actuals			
47-2400 Insurance - Employee	38,359	46,165	0.00%	31,502	39,810	35,004	-11,161	-24.18%	Census Change			
47-2420 Hlth Sav Account (HSA)		6,000	0.00%	6,000		4,000	-2,000	0.00%				
47-3300 Worker's Comp	769	1,000	-33.33%	620	2,998	1,000	0	0.00%	Adjustment Based on 2025 Actuals			
47-3400 Def Compensation	5,094	5,677	4.03%	5,290	6,407	5,904	227	4.00%				
47-3500 ME PERS (Retire)	0	0	-100.00%	0	2,565	0	0	0.00%				
47-3700 PD FAM MED LEAVE (PFML)		1,322	0.00%	1,288		695	-627	-47.42%	1% - Payroll tax now split @ 1/2% each			
47-3800 Social Security (EMP)	10,256	10,115	6.37%	11,534	9,308	10,636	521	5.15%				
Employee Benefits Totals				57,391	71,779	58,423	63,934	54,951	59,489	(12,290)	-17.12%	
Division 3 - Payroll Totals				184,565	205,003	6.65%	190,359	182,638	175,260	199,516	(5,487)	-2.68%
Services												
40-0300 Computer Services	174	450	350.00%	680	170	950	500	111.11%	Power DMS / Wix / Grammarly (below)			
40-0400 Legal Assistance	4,562	2,500	0.00%	2,652	2,300	2,500	0	0.00%				
Services Totals				4,736	2,950	13.46%	3,332	2,470	2,491	3,450	500	16.95%
Traveling Expenses												
41-0500 Mileage	132	400	0.00%	34	267	200	-200	-50.00%				
41-1000 Meals	249	400	0.00%	0	380	400	0	0.00%				
41-1500 Lodging	0	300	0.00%	0	300	300	0	0.00%				
Traveling Expenses Totals				381	1,100	0.00%	34	840	378	900	(200)	-18.18%
Utilities												
43-1500 Telephone	1,358	1,700	0.00%	999	1,720	1,700	0	0.00%				
Utilities Totals				1,358	1,700	0.00%	999	1,720	1,184	1,700	0	0.00%

2026 - Expenditures				2026 - Budgetary			
Dept: 14 - UT Administration				Notes / Comments			
Building / Repair & Maintenance				Moved Wix & Grammarly Above			
2024	2025	25 vs 24	2025	2026	2026	26 vs 25	26 vs 25
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)
1,304	900	0.00%	1,039	500	500	-400	-44.44%
1,304	900	0.00%	1,039	500	500	(400)	-44.44%
Office Services Expense				Liquor License / Event / Amusement			
80	200	0.00%	36	300	300	100	0.00%
704	900	12.50%	600	900	900	0	0.00%
350	350	71.90%	0	350	350	0	0.00%
1,134	1,450	26.09%	636	1,550	1,550	100	6.90%
Registration & Training				Checks			
135	200	0.00%	234	200	200	0	0.00%
135	200	0.00%	234	200	200	0	0.00%
9,047	8,300	8.50%	6,274	8,300	8,300	0	0.00%
Supplies				Safety Clothing			
370	400	0.00%	0	400	400	0	0.00%
843	850	0.00%	317	850	850	0	0.00%
1,213	1,250	0.00%	317	1,250	1,250	0	0.00%
Uniforms & Clothing				Lincoln News & Bangor Daily			
130	500	0.00%	0	400	400	-100	-20.00%
130	500	0.00%	0	400	400	(100)	-20.00%
Reading & Reference Materials							
52	100	0.00%	104	150	150	50	50.00%
0	50	0.00%	0	50	50	0	0.00%
52	150	0.00%	104	200	200	50	33.33%
1,395	1,900	0.00%	421	1,850	1,850	(50)	-2.63%
195,006	215,203	6.65%	197,054	209,666	209,666	(5,537)	-2.57%
14,947	13,426		2,048	(5,537)	(5,537)		

2026 - Revenues						2026 - Budgetary				
Dept: 15 - IT (Info & Tech)						Notes / Comments				
	2024	2025	2025	2025	5 Year	2026	2026	26 vs 25	26 vs 25	
	Actuals	Budget	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Dept. Head	Commissioners	\$\$ Inc / (Dec)	% Inc / (Dec)	
07 Other / Misc	10,156	10,000	5,128	10,257	10,000	10,000	10,000	0	0.00%	
Department Totals	10,156	10,000	5,128	10,257	10,000	10,000	10,000	0	0.00%	
Difference from Prior Year	156	0	(722)	100		0	0			

2026 - Expenditures										2026 - Budgetary		
Dept: 15 - IT (Info & Tech)										Notes / Comments		
	2024	2025	25 vs 24	2025	5 Year	2026	2026	26 vs 25	26 vs 25			
	Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$ \$ Inc / (Dec)			
Payroll												
31-0006 Department Heads	78,173	84,162	4.79%	83,078	76,648	78,738	87,476	87,476	3,314	3.94%	COLA & Step	
31-0011 Assist to Dept Head	51,978	65,107	13.19%	66,607	61,315	59,293	69,743	69,743	4,636	7.12%	COLA & Step	
31-0020 Regular Employees	100,547	101,314	3.25%	104,642	119,743	106,487	113,374	113,374	12,060	11.90%	COLA & Step	
Payroll Services Totals	230,698	250,583	6.20%	254,327	220,917	208,942	270,593	270,593	20,010	7.99%		
Employee Benefits												
47-1900 Self Funded Risk Pool	3,525	3,500	1.16%	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	10.00%	73,435	76,231	54,985	80,184	80,184	5,934	7.99%	Census Change	
47-2420 Hlth Sav Account (HSA)		8,000		8,000			10,000	10,000	2,000	0.00%		
47-3300 Worker's Comp	1,460	2,500	0.00%	1,166	6,369	3,518	1,395	1,395	-1,105	-44.21%	Adjustment Based on Actuals	
47-3400 Def Compensation	0	0	0.00%	0	2,506	141	0	0	0	0.00%		
47-3500 ME PERS (Retire)	19,233	25,309	4.14%	17,449	18,425	16,669	27,871	27,871	2,562	10.12%		
47-3700 PD FAM MED LEAVE (PFML)		1,854	0.00%	2,487			1,353	1,353	-501	-27.02%	1% - Payroll tax now split @ 1/2% each	
47-3800 Social Security (EMP)	18,394	19,170	6.20%	21,539	16,898	16,293	20,700	20,700	1,530	7.98%		
Employee Benefits Totals	111,349	134,583	14.72%	128,067	126,572	97,477	145,603	145,603	11,020	8.19%		
Division 3 - Payroll Totals	342,047	385,166	9.03%	382,393	347,489	306,419	416,197	416,197	31,031	8.06%		
Services												
40-0800 Consulting Fees	2,259	2,500	0.00%	2,750	1,800	2,023	2,500	2,500	0	0.00%		
Services Totals	2,259	2,500	0.00%	2,750	1,800	2,023	2,500	2,500	0	0.00%		
Traveling Expenses												
41-0500 Automobile Mileage	308	1,000	0.00%	746	1,040	437	1,000	1,000	0	0.00%		
41-1000 Meals	0	700	0.00%	0	700	130	700	700	0	0.00%		
41-1500 Lodging	0	1,700	0.00%	0	1,700	139	1,700	1,700	0	0.00%		
41-2700 Airline, Bus, etc.	0	2,000	0.00%	0	2,000	335	2,000	2,000	0	0.00%		
Traveling Expenses Totals	308	5,400	0.00%	746	5,440	1,042	5,400	5,400	0	0.00%		

2026 - Expenditures										2026 - Budgetary		
Dept: 15 - IT (Info & Tech)										Notes / Comments		
2024	2025	25 vs 24	2025	5 Year	2026	2026	26 vs 25	26 vs 25				
Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	\$ \$ Inc / (Dec)	% Inc / (Dec)			
Utilities												
43-1500 Telephone	95,449	98,000	30.67%	69,376	56,775	56,170	100,000	100,000	2,000	2.04%		
Utilities Totals												
	95,449	98,000	30.67%	69,376	56,775	56,170	100,000	100,000	2,000	2.04%		
Building / Repair & Maintenance												
46-7500 Computer Repair & Maint	299,954	378,000	5.00%	371,214	346,110	348,414	386,000	386,000	8,000	2.12%	Majority for Spillman / Motorola Serv	
46-7600 Software Licensing	38,640	64,050	11.39%	67,119	35,110	29,409	65,000	65,000	950	1.48%		
Repair & Maintenance Totals	338,594	442,050	5.88%	438,333	381,220	377,823	451,000	451,000	8,950	2.02%		
Registration & Training												
49-3400 Registration & Enrollment	525	500	0.00%	1,620	380	574	500	500	0	0.00%		
Reg & Training Totals												
	525	500	0.00%	1,620	380	574	500	500	0	0.00%		
Division 4 - Serv & Utilities Totals												
	437,136	548,450	9.49%	512,826	445,985	437,648	559,400	559,400	10,950	2.00%		
Supplies												
53-3500 Office Supplies	948	1,000	0.00%	287	710	906	1,000	1,000	0	0.00%		
53-8500 Computer Supplies	13,683	13,500	0.00%	21,410	11,400	10,662	15,000	15,000	1,500	11.11%	\$1,000 added from "73-2500" below	
Supplies Totals	14,631	14,500	0.00%	21,697	12,110	11,568	16,000	16,000	1,500	10.34%		
Division 5 - Supplies & Materials Totals	14,661	14,500	0.00%	21,697	12,630	11,622	16,000	16,000	1,500	10.34%		
Capital Equipment												
73-2500 Furniture & Fixtures	1,000	1,000	0.00%	0	900	3,487	0	0	-1,000	-100.00%	Moved to Computer Supplies above G 996-18 / \$90,132 / 25 Beg Bal	
73-7500 Computer Equipment	80,000	80,000	0.00%	80,000	78,700	80,751	40,000	40,000	-40,000	-50.00%		
Division 7 - Bldg & Equip Totals	81,000	81,000	0.00%	80,000	79,600	84,238	40,000	40,000	(41,000)	-50.62%		
Department Totals												
	874,843	1,029,116	8.36%	996,916	885,704	839,927	1,031,597	1,031,597	2,481	0.24%		
Difference from Prior Year												
	87,204	79,440		122,073			2,481		2,481			

2026 - Expenditures		2024		2025	25 vs 24		2025	5 Year		2026	26 vs 25		2026 - Budgetary
Dept. 18 - MPERS (Retirement)		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments		
47-3500 ME PERS (Retire)		3,490	3,500	-22.22%	4,129	3,010	3,329	4,200	700	20.00%	Adjustment Based on 2025 Actuals		
Department Totals		3,490	3,500	-22.22%	4,129	3,010	3,329	4,200	700	20.00%			
Difference from Prior Year		(643)	(1,000)		639			700					

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 19 - Health & Safety		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
40-0100	Safety Committee	1,797	3,000	0.00%	1,010	3,000	1,499	3,000	0	0.00%	
40-0150	Health Council	1,299	3,000	0.00%	0	3,000	1,117	3,000	0	0.00%	
Department Totals		3,096	6,000	0.00%	1,010	6,000	2,616	6,000	0	0.00%	
<i>Difference from Prior Year</i>		58	0		(2,086)			0			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 22 - County Insurance		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
47-3600 Retirement Group Insurance		106,382	105,000	0.00%	96,338	85,600	83,657	105,000	0	0.00%	
Department Totals		106,382	105,000	0.00%	96,338	85,600	83,657	105,000	0	0.00%	
Difference from Prior Year		48,236	0		(10,044)			0			

2026 - Expenditures	2024	2025	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
	Actuals	Budget	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$, Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Dept. 24 - Bridge Account	100	100	100	0.00%	100	100	80	100	0	0.00%	
47-0500 Bridges	100	100	100	0.00%	100	100	80	100	0	0.00%	
Department Totals	100	100	100	0.00%	100	100	80	100	0	0.00%	
Difference from Prior Year	0	0	0	0	0	0	0	0	0	0.00%	

2026 - Expenditures Dept. 30 - Development Corporations	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	2026 BAC	2026 Approved	26 vs 25		2026 - Budgetary Notes / Comments
					Budget Avg.	Actuals Avg.					\$\$ Inc / (Dec)	% Inc / (Dec)	
47-1502 Eastern Maine Dev Corp	63,000	63,000	0.00%	63,000	63,400	47,950	50,000	50,000	50,000	50,000	-13,000	-20.63%	\$63k / Budget & \$2k PILT = \$65k total
Department Totals	63,000	63,000	0.00%	63,000	63,400	47,950	50,000	50,000	50,000	50,000	(13,000)	-20.63%	
<i>Difference from Prior Year</i>	0	0	0	0			(13,000)	(13,000)	(13,000)	(13,000)			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 31 - Loans & Interest		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
40-0400	Legal Assistance	3,304	3,000	-100.00%	3,000	3,100	1,821	3,000	0	0.00%	
45-0500	Interest on Tax Anticipation	65,041	22,500	-100.00%	0	22,500	34,369	35,000	12,500	55.56%	
45-0600	Payments on PRCC Bond	605,042	605,042	-58.33%	605,042	604,034	649,882	605,042	0	0.00%	Increased TAN Needs \$6M Bond / 10 yr / Matures: 02-2031 \$50,420.17 / Month
45-1000	Interest on PRCC Bond	17,064	8,500	-16.76%	14,151	12,000	16,571	8,500	0	0.00%	
Department Totals		690,450	639,042	-59.44%	622,193	641,634	702,642	651,542	12,500	1.96%	
<i>Difference from Prior Year</i>		<i>9,054</i>	<i>0</i>		<i>(68,257)</i>			12,500			

2026 - Expenditures Dept. 32 - Building Improvement	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	2026 Commissioners	2026 BAC	2026 Approved	26 vs 25		2026 - Budgetary Notes / Comments
					Budget Avg.	Actuals Avg.					\$ Inc / (Dec)	% Inc / (Dec)	
71-0100 Parking Lot Improvement	40,000	40,000	0.00%	40,000	46,000	46,000	40,000	40,000	40,000		-40,000	-100.00%	G 3-996-03 / \$446,200 / 25 Beg Bal
72-0500 Buildings & Improvement	80,000	80,000	0.00%	80,000	117,000	117,000	80,000	80,000	80,000		-80,000	-100.00%	G 3-996-01 / \$703,086 / 25 Beg Bal
Department Totals	120,000	120,000	0.00%	120,000	163,000	163,000	120,000	120,000	120,000	0	(120,000)	-100.00%	
Difference from Prior Year	(30,000)	0	0	0	0	0	0	0	0	(120,000)			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 34 - Program Donations		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
47-1512	Rape Response	3,000	3,500	16.67%	3,500	2,900	2,900	3,500	0	0.00%	
47-1514	Bangor Shelter	15,000	15,000	0.00%	15,000	15,000	15,000	0	-15,000	-100.00%	Flat funding requested
47-1518	BILLS (Bgr InterLibrary Svce)	15,000	22,500	50.00%	22,500	13,902	13,902	21,500	-1,000	-4.44%	Increase requested
47-1519	Orono Haz Mat Team	24,000	27,000	12.50%	27,000	24,600	22,200	0	-27,000	-100.00%	Flat funding requested
47-1521	Bangor Area Recovery Network (BARN)	20,000	20,000	0.00%	20,000	19,500	19,500	0	-20,000	-100.00%	Flat funding requested
47-1522	Pine Tree Hospice	1,500	1,500	0.00%	1,500	1,200	1,200	0	-1,500	-100.00%	Increase requested
47-1525	Hirundo Wildlife Refuge	12,000	12,000	0.00%	12,000	10,800	10,800	0	-12,000	-100.00%	
47-1526	Together Place	10,000	10,000	0.00%	10,000	9,000	9,000	0	-10,000	-100.00%	Increase requested
Department Totals		100,500	111,500	10.95%	111,500	94,302	91,902	25,000	(86,500)	-77.58%	
Difference from Prior Year		5,500	11,000		11,000			(86,500)			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 35 - Penobscot County Extension		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$\$ Inc / (Dec)	Notes / Comments
47-1520 Penobscot County Extension		96,500	100,360	4.00%	100,360	89,490	89,490	100,360	100,360	100,360	100,360	0	Increase in Funding Requested
Department Totals		96,500	100,360	4.00%	100,360	89,490	89,490	100,360	100,360	100,360	100,360	0	
Difference from Prior Year		6,500	3,860		3,860			0	0	0	0	0	

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 36 - Penquis		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
47-1500 Donations & Contributions		25,000	25,000	0.00%	25,000	22,400	15,000	10,000	-15,000	-60.00%	
Department Totals		25,000	25,000	0.00%	25,000	22,400	15,000	10,000	(15,000)	-60.00%	
Difference from Prior Year		0	0	0	0			(15,000)			

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Dept. 38 - Soil Conservation											
31-0020	Regular Employees	44,027	44,368	4.50%	45,252	40,277	41,103	46,143	1,775	4.00%	
47-1900	Self Funded Risk Pool	612	700	0.00%	901	660	626	950	250	35.71%	
47-2400	Insurance - Employee	44,301	46,420	10.00%	50,087	37,099	37,882	47,348	928	2.00%	
47-2420	Hlth Sav Account (HSA)		4,000		4,000			4,000	0	0.00%	
47-3300	Worker's Comp	263	350	-41.67%	206	363	364	225	-125	-35.71%	
47-3400	Def Compensation	3,077	3,500	34.62%	3,168	2,881	2,722	3,500	0	0.00%	
47-3700	PD FAM MED LEAVE (PFML)		444	0.00%	392			444	0	0.00%	
47-3800	Social Security	3,239	3,500	34.62%	3,874	3,046	2,953	4,000	500	14.29%	
Department Totals		95,519	103,282	13.30%	107,880	85,215	86,529	106,610	3,328	3.22%	
<i>Difference from Prior Year</i>		14,231	12,125		12,360			3,328			

2026 - Expenditures		2024		2025		25 vs 24		2025		2025		5 Year		5 Year		2026		26 vs 25		26 vs 25		2026 - Budgetary Notes / Comments
Dept. 39 - Labor Relations		Actuals		Budget	% Inc / (Dec)	Actuals (Estimated)		Budget		Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)		Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)				
40-0600 Labor Negotiations		1,021		3,000	-25.00%	11,772		3,000		4,600	3,398	3,000	0	0.00%		3,000	0	0.00%				
Department Totals		1,021		3,000	-25.00%	11,772		3,000		4,600	3,398	3,000	0	0.00%		3,000	0	0.00%				
<i>Difference from Prior Year</i>		(457)		(1,000)		12,229						0										

2026 - Expenditures		2024	2025	25 vs 24	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 40 - Wage Adjustment		Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
31-0001	Regular Full Time Payroll	0	5,000	0.00%	0	23,000	798	5,000	0	0.00%	
Department Totals		0	5,000	0.00%	0	23,000	798	5,000	0	0.00%	
<i>Difference from Prior Year</i>		(1,612)	0		0			0			

2026 - Expenditures		2021	2024	2025	25 vs 24	2025	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary	
Dept. 21 - Jail (CAP)		Budget	Actuals	Budget	% Inc / (Dec)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
81-0001 Transfer Out (Fund 4 / Jail)		7,346,237	8,263,518	8,594,059	4.00%	8,594,066	7,957,918	7,957,920	12,613,875	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
Department Totals		7,346,237	8,263,518	8,594,059	4.00%	8,594,066	7,957,918	7,957,920	12,613,875	12,613,875	12,613,875	12,613,875	4,019,816	46.77%	
Difference from Prior Year			317,828	330,541		330,548			4,019,816	4,019,816	4,019,816	4,019,816			

2026 - Revenues		2025		2025		5 Year		2026	26 vs 25	26 vs 25	Notes / Comments
Dept: 09 - Jail (Fund 4)		2024	2025	2025	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	
01	REVENUE DEFICIT (JAIL)	0	3,413,052	0	0	2,694,922	0	3,815,051	401,999	11.78%	Dept 21 - CAP Estimated Only / \$4M - MAT is probably going to be allocated on same formula amongst all counties!! No allocation released by DOC to date.
04	CAP Contribution from County	8,263,518	8,594,059	8,594,066	8,594,066	7,957,918	7,957,920	8,937,821	343,762	4.00%	
05	State / Dept of Corrections (DOC)	3,638,544	3,595,651	3,595,651	3,595,651	3,027,735	3,389,405	3,584,795	-10,856	-0.30%	
07	Miscellaneous Jail	3,138	5,000	627	627	4,400	23,042	5,000	0	0.00%	
08	Boarding Federal	725	2,000	781	781	2,600	1,497	2,000	0	0.00%	
35	Court Surcharge	22,967	30,000	46,199	46,199	32,000	33,152	30,000	0	0.00%	
36	Medical Copay	12,070	9,000	9,863	9,863	9,000	10,872	9,000	0	0.00%	
72	Boarding Social Security	22,400	30,000	16,000	16,000	30,000	22,818	30,000	0	0.00%	
Department Totals		11,963,362	15,678,762	12,263,187	12,263,187	13,758,575	11,438,706	16,413,667	734,905	4.69%	
Difference from Prior Year		692,005	624,617	299,825	299,825		(2,319,870)	734,905			
Surplus / (Deficit)		(3,090,783)		(3,415,575)	(3,415,575)			(0)			

2026 - Expenditures				2026 - Budgetary			
Dept: 09 - Jail (Fund 4)				Notes / Comments			
Payroll							
	2024	2025	22 vs 21	2025	5 Year	2026	26 vs 25
	Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Budget Avg. Actuals Avg.	Dept. Head	\$ Inc / (Dec)
				Actuals (Estimated)			% Inc / (Dec)
31-006 Department Heads	98,685	97,573	10.87%	53,172	106,345	101,973	4,400
31-0011 Assist to Dept. Head	157,059	180,367	4.35%	90,528	154,650	190,168	9,801
31-0014 Sergeants	412,279	663,943	5.04%	217,074	386,529	702,044	38,101
31-0016 Corporals	271,774	532,842	43.71%	101,748	316,979	541,678	8,836
31-0020 Regular Employees	76,079	401,734	9.15%	26,835	248,064	467,506	65,772
31-0022 Head Cook	81,047	85,547	8.87%	41,666	74,389	9,000	9,000
31-0024 Cooks	133,119	184,796	16.89%	91,794	160,025	68,062	-17,485
31-0025 Training Officer	0	82,664	21.33%	0	58,605	185,019	223
31 xxx Pre-Trial Coordinator					5,304	88,976	6,312
31 xxx Pre-Trial Case Mgr						64,274	
31-0051 Corrections Officers	3,737,039	3,007,645	-0.30%	1,934,375	3,868,749	54,233	54,233
33-0001 Overtime / FT Payroll	1,001,126	750,000	0.00%	491,385	829,086	3,087,197	79,552
34-0001 Regular PT Payroll	464,442	250,000	0.00%	242,656	296,897	750,000	0
Payroll Services Totals	6,432,648	6,237,111	4.77%	3,291,233	5,533,786	250,000	0
Employee Benefits					5,582,806	6,560,130	258,745
47-1900 Self Funded Risk Pool	190,465	192,582	-4.47%	105,489	176,979	220,000	27,418
47-2400 Insurance - Employee	1,681,564	1,946,860	25.02%	896,614	1,652,232	1,800,000	-146,860
47-2410 HRA - Hlth Reimburse	27,279	35,153	17.18%	17,879	28,031	42,000	6,847
47-2415 Health Insurance Stipend	42,438	42,035	12.09%	18,032	33,290	35,000	-7,035
47-2420 Hlth Sav Account (HSA)						11,000	11,000
47-2500 Unemployment Insurance	6,890	5,514	#DIV/0!	0	8,292	#DIV/0!	#DIV/0!
47-3300 Worker's Comp	476,195	465,820	-15.61%	207,106	411,367	5,600	86
47-3400 Def Compensation	73,706	73,860	13.63%	40,121	68,805	435,000	-30,820
47-3500 ME PERS (Retire)	337,216	305,632	1.88%	147,262	295,265	85,000	11,140
47-3700 PD FAM MED LEAVE (PFML)		0		31,311	438,556	300,000	-5,632
47-3800 Social Security (EMP)	509,713	530,429	17.95%	273,416	453,008	32,163	32,163
Employee Benefits Totals	3,345,466	3,597,885	12.68%	1,737,232	2,889,630	556,422	25,993
Division 3 - Payroll Totals	9,778,114	9,834,996	7.53%	5,028,465	8,706,420	3,522,185	(75,700)
				10,056,930	8,472,436	10,082,315	183,045
							1.86%

2026 - Expenditures		2026 - Budgetary									
Dept: 09 - Jail (Fund 4)		Notes / Comments									
Services	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	
						Budget Avg.	Actuals Avg.				
40-0200 Computer Programming	9,578	15,000	0.00%	6,126	12,252	13,300	12,334	15,000	0	0.00%	
40-0400 Legal Assistance	11,474	15,000	0.00%	35,001	70,002	15,000	26,476	15,000	0	0.00%	
40-1000 Ambulance Services	3,494	7,000	0.00%	1,600	3,199	7,000	5,081	7,000	0	0.00%	
40-2500 Laboratory Tests	2,310	10,000	0.00%	630	1,260	7,300	2,104	7,500	-2,500	-25.00%	
40-3100 Boarding of Inmates	1,938,901	2,100,000	0.00%	682,085	2,046,255	1,410,000	1,596,400	2,100,000	0	0.00%	
40-3500 Cleaning & Sanitary	4,323	5,000	0.00%	1,099	2,199	8,000	2,875	5,000	0	0.00%	
40-4500 Medical, Surgical & Dental	2,111,514	1,950,000	0.00%	1,092,632	2,185,263	1,752,216	1,804,165	2,470,000	520,000	26.67%	
40-7000 Mental Health Services	180,865	200,000	0.00%	99,450	198,900	204,000	193,343	200,200	200	0.10%	
Services Totals	4,262,460	4,302,000	0.00%	1,918,622	4,519,330	3,416,816	3,642,779	4,819,700	517,700	12.03%	
Traveling Expenses											
41-0500 Automobile Mileage	75	500	0.00%	0	0	500	48	0	-500	-100.00%	
41-1000 Meals	2,020	5,500	0.00%	174	348	5,500	1,128	5,500	0	0.00%	
41-1500 Lodging	3,149	3,000	0.00%	2,481	4,963	3,000	1,794	3,000	0	0.00%	
41-2000 Other - Tolls	607	700	0.00%	82	163	700	373	400	-300	-42.86%	
41-2700 Airline, Bus, Etc	0	700	0.00%	1,385	2,770	700	554	1,000	300	42.86%	
Traveling Expenses Totals	5,852	10,400	0.00%	4,122	8,243	10,400	3,897	9,900	(500)	-4.81%	
Parts & Maintenance											
42-0500 Gas / Light Maintenance	26,738	22,000	0.00%	13,332	26,663	21,200	21,660	22,000	0	0.00%	
42-0600 Tires	4,142	2,200	0.00%	482	964	2,200	1,697	2,000	-200	-9.09%	
42-0800 Parts	13,999	7,000	0.00%	2,137	4,274	5,800	6,402	7,000	0	0.00%	
Parts & Maintenance Totals	44,879	31,200	0.00%	15,951	31,901	29,200	29,758	31,000	(200)	-0.64%	
Utilities											
43-0500 Electricity	622	400	0.00%	273	545	380	506	500	100	25.00%	
43-0600 Gas / Propane	2,302	3,000	0.00%	745	1,491	2,600	2,126	3,000	0	0.00%	
43-1500 Telephone	13,745	12,600	2.86%	6,257	12,515	12,320	10,877	12,600	0	0.00%	
Utilities Totals	16,669	16,000	2.24%	7,275	14,550	15,300	13,509	16,100	100	0.63%	

2026 - Expenditures										2026 - Budgetary		
Dept: 09 - Jail (Fund 4)										Notes / Comments		
	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year		2026 Dept. Head	26 vs 25 \$\$ Inc / (Dec)	26 vs 25 % Inc / (Dec)		
						Budget Avg.	Actuals Avg.					
Building / Repair & Maintenance												
46-1000 Buildings & Structures	10,951	50,000	0.00%	8,422	16,844	42,000	14,456	40,000	-10,000	-20.00%		
46-1500 Electrical	63,050	38,000	0.00%	1,742	3,485	38,000	29,570	30,000	-8,000	-21.05%		
46-2000 Elevator	2,612	3,500	0.00%	2,084	4,169	3,500	3,448	3,500	0	0.00%		
46-3000 Equipment / Furniture	9,500	18,000	0.00%	3,425	6,850	18,000	10,363	15,000	-3,000	-16.67%		
46-3500 Heating	0	13,000	0.00%	0	0	13,000	3,034	13,000	0	0.00%		
46-4500 Plumbing	26,324	30,000	0.00%	9,105	18,210	24,000	26,175	30,000	0	0.00%		
46-5600 Radios / Mobile	709	1,500	0.00%	174	349	1,100	325	1,000	-500	-33.33%		
46-6500 Office Equipment	2,631	3,000	0.00%	943	1,887	2,800	2,449	3,000	0	0.00%		
Repair & Maintenance Totals	115,776	157,000	0.00%	25,896	51,793	142,400	89,820	135,500	(21,500)	-13.69%		
Office Services Expense												
48-2000 Dues & Fees (Not State)	249	350	0.00%	902	1,804	350	668	350	0	0.00%		
48-3500 Postage	410	350	0.00%	356	713	350	545	500	150	42.86%		
48-4000 Printing Services	2,011	2,000	0.00%	517	1,033	2,000	1,839	2,000	0	0.00%		
Office Services Expense Totals	2,669	2,700	0.00%	1,775	3,550	2,700	3,052	2,850	150	5.56%		
Registration & Training												
49-3300 Fees / State Agencies	9,000	6,000	0.00%	3,097	6,194	6,000	9,641	8,000	2,000	33.33%		
49-4000 Training Education	22,506	17,000	0.00%	10,122	20,244	16,600	18,017	17,000	0	0.00%		
Reg & Training Totals	31,506	23,000	0.00%	13,219	26,438	22,600	27,658	25,000	2,000	8.70%		
Division 4 - Serv & Utilities Totals	4,479,812	4,542,300	0.01%	1,986,860	4,655,805	3,639,416	3,810,472	5,040,050	497,750	10.96%		
Food & Groceries												
51-0400 Food & Groceries	447,895	420,000	0.00%	210,184	420,367	383,000	425,840	430,000	10,000	2.38%		
Food & Groceries Totals	447,895	420,000	0.00%	210,184	420,367	383,000	425,840	430,000	10,000	2.38%		
Supplies												
53-2000 Institutional Supplies	90,112	85,000	0.00%	35,920	71,841	79,000	82,154	85,000	0	0.00%		
53-2500 Maintenance	874	6,000	0.00%	1,365	2,730	6,000	2,332	6,000	0	0.00%		
53-3000 Medical - Med / Lab	209,986	150,000	0.00%	20,514	41,027	150,000	122,778	30,000	-120,000	-80.00%		

2026 - Expenditures				2026 - Budgetary			
Dept: 09 - Jail (Fund 4)				Notes / Comments			
2024	2025	22 vs 21	2025	5 Year	2026	26 vs 25	26 vs 25
Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Budget Avg. Actuals Avg.	Dept. Head	\$\$ Inc / (Dec)	% Inc / (Dec)
53-3500 Office Supplies	11,984	12,000 0.00%	9,845	12,000 24,365	24,000	12,000	100.00%
53-6000 Public Safety	1,757	2,500 0.00%	1,762	2,400 2,054	2,500	0	0.00%
53-8000 Radios - Mobile	975	3,000 0.00%	0	2,600 1,520	2,000	-1,000	-33.33%
Supplies Totals	315,688	258,500 0.00%	69,406	252,000 235,204	149,500	(109,000)	-42.17%
Uniforms & Clothing							
54-0500 Clothing / Uniforms	31,650	32,000 0.00%	18,133	31,200 32,968	32,000	0	0.00%
54-1000 Clothing / Inmates	9,529	13,000 0.00%	7,830	12,200 14,860	15,000	2,000	15.38%
Uniforms & Clothing Totals	41,179	45,000 0.00%	25,964	43,400 47,829	47,000	2,000	4.44%
Reading & Reference Materials							
55-1000 Statute & Reference Mater	3,642	3,800 0.00%	1,455	3,800 3,512	750	-3,050	-80.26%
Reading & Reference Totals	3,642	3,800 0.00%	1,455	3,800 3,512	750	(3,050)	-80.26%
K9 Supplies & Tools							
56-1000 Tools & Implements	0	350 0.00%	0	250 597	350	0	0.00%
K9 Supplies & Tools Totals	0	350 0.00%	0	250 597	350	0	0.00%
Division 5 - Supplies & Materials Totals	808,404	727,650 0.00%	307,008	682,450 712,983	627,600	(100,050)	-13.75%
30% - CCA Funds							
31-0016 Corporals	0	74,649 -46.20%	0	77,980 34,515	0	-74,649	-100.00%
31-0051 Corrections Officers	0	0 #DIV/0!	0	34,108 22,485	0	0	#DIV/0!
40-7000 Pre-Trial Services	239,241	242,000 0.00%	121,388	219,400 223,785	0	-242,000	-100.00%
43-1500 Telephone	0	200 0.00%	0	200 0	0	-200	-100.00%
47-2406 Employee Hlth Ins / CCA 30%	32,352	15,000 0.00%	12,964	30,809 29,474	0	-15,000	-100.00%
47-3300 Worker's Comp	0	0 #DIV/0!	0	5,928 0	0	0	#DIV/0!
47-3400 Deferred Compensation	0	4,500 0.00%	0	4,149 3,129	0	-4,500	-100.00%
47-3506 MPERS / CCA 30%	8,883	0 #DIV/0!	3,628	3,577 5,017	0	0	#DIV/0!
47-3806 FICA / CCA 30%	0	10,967 0.00%	0	9,876 2,925	0	-10,967	-100.00%
Division 6 - 30% CCA Funds	280,476	347,316 -15.58%	137,980	386,028 321,329	0	(347,316)	-100.00%

2026 - Expenditures		2024	2025	22 vs 21	2025	2025	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 09 - Jail (Fund 4)		Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Dept. Head	\$ \$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
Capital Equipment											
72-0500	Buildings & Improvements	0	100,000	0.00%	5,238	100,000	84,000	60,000	-40,000	-40.00%	
73-0500	Cameras	0	10,000	0.00%	0	10,000	9,000	10,000	0	0.00%	
73-1000	Communications	0	4,000	0.00%	0	0	4,000	1,000	-3,000	-75.00%	
73-2500	Furniture & Fixtures	1,274	8,000	0.00%	0	0	7,200	8,000	0	0.00%	
73-4500	Motor Vehicles	40,000	40,000	0.00%	40,000	40,000	28,000	0	-40,000	-100.00%	
73-5000	Office Equipment	514	2,500	0.00%	0	0	2,500	2,500	0	0.00%	
73-6000	Public Safety	8,679	18,000	0.00%	0	0	15,400	25,000	7,000	38.89%	
73-7500	Computer Equipment	410	4,000	0.00%	0	0	4,000	4,000	0	0.00%	
73-7600	Institutional Equipment	2,250	40,000	0.00%	0	0	36,000	40,000	0	0.00%	
Division 7 - Bldg & Equip Totals		53,127	226,500	0.00%	45,238	150,000	190,100	150,500	(76,000)	-33.55%	
Department Totals		15,399,933	15,678,762	4.15%	7,505,552	15,810,769	13,604,414	15,900,465	157,429	1.00%	
Difference from Prior Year		1,564,257	624,817			410,837		221,703			