

County of Penobscot
2020 Summary of Budget Expenditures

3/26/2020

Dept. #	Department Name	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed Budget	2019 to 2020 \$ Difference	% Increase (Decrease)
2	Human Relations	\$ -	\$ -	\$ -	\$ -	\$ 143,562.00	\$ 143,562.00	New Dept.
3	Emergency Management	\$ 189,601.00	\$ 159,768.17	\$ 212,028.00	\$ 147,552.26	\$ 218,270.00	\$ 6,242.00	2.94%
4	Regional Communications	\$ 2,979,594.00	\$ 2,708,837.72	\$ 3,251,419.00	\$ 2,169,937.14	\$ 3,344,381.00	\$ 92,962.00	2.86%
5	District Attorney	\$ 976,170.00	\$ 876,881.26	\$ 962,858.00	\$ 666,730.44	\$ 1,019,227.00	\$ 56,369.00	5.85%
6	Commissioners	\$ 485,980.00	\$ 350,995.59	\$ 482,022.00	\$ 319,256.83	\$ 345,663.00	\$ (136,359.00)	-28.29%
7	Finance	\$ 173,639.00	\$ 190,534.94	\$ 206,677.00	\$ 145,866.35	\$ 231,191.00	\$ 24,514.00	11.86%
8	County Buildings	\$ 585,817.00	\$ 563,596.35	\$ 868,092.00	\$ 690,077.77	\$ 912,146.00	\$ 44,054.00	5.07%
9	Jail	\$ 6,530,777.00	\$ 6,279,593.00	\$ 6,792,008.00	\$ 4,353,851.33	\$ 7,063,689.00	\$ 271,681.00	4.00%
10	Registry of Deeds	\$ 402,364.00	\$ 305,519.91	\$ 407,131.00	\$ 243,276.21	\$ 399,941.00	\$ (7,190.00)	-1.77%
11	Registry of Probate	\$ 472,695.00	\$ 431,778.29	\$ 465,314.00	\$ 308,241.53	\$ 472,038.00	\$ 6,724.00	1.45%
12	Sheriff's Office	\$ 3,911,848.79	\$ 3,756,074.70	\$ 4,124,709.00	\$ 2,826,969.86	\$ 4,837,435.00	\$ 712,726.00	17.28%
13	Civil Processing	\$ 332,032.00	\$ 305,667.28	\$ 346,509.00	\$ 237,288.41	\$ 350,629.00	\$ 4,120.00	1.19%
14	UT Administration	\$ 153,665.00	\$ 151,245.82	\$ 161,537.00	\$ 125,334.23	\$ 176,392.00	\$ 14,855.00	9.20%
15	IT	\$ 638,899.00	\$ 563,541.84	\$ 666,706.00	\$ 365,703.88	\$ 692,002.00	\$ 25,296.00	3.79%
18	Maine State Retirement	\$ 2,025.00	\$ 1,952.53	\$ 2,200.00	\$ 1,631.73	\$ 2,350.00	\$ 150.00	6.82%
19	Health/Safety	\$ 6,000.00	\$ 2,208.12	\$ 6,000.00	\$ 3,050.83	\$ 6,000.00	\$ -	0.00%
22	Retiree Insurance	\$ 43,000.00	\$ 38,623.91	\$ 43,000.00	\$ 30,650.97	\$ 43,000.00	\$ -	0.00%
24	Bridges	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
30	Eastern Maine Development Corp.	\$ 60,500.00	\$ 60,500.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ -	0.00%
31	TAN Costs	\$ 18,000.00	\$ 47,532.22	\$ 21,000.00	\$ 2,981.75	\$ 43,000.00	\$ 22,000.00	104.76%
32	Building Improvements	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 22,784.34	\$ 225,000.00	\$ 100,000.00	80.00%
34	Program Donations	\$ 73,500.00	\$ 73,000.00	\$ 93,300.00	\$ 86,300.00	\$ 81,800.00	\$ (11,500.00)	-12.33%
35	Penobscot County Extension	\$ 72,782.00	\$ 72,782.00	\$ 75,694.00	\$ 56,771.00	\$ 78,722.00	\$ 3,028.00	4.00%
36	Penquis	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ -	0.00%
38	Soil Conservation	\$ 48,951.00	\$ 48,815.03	\$ 50,872.00	\$ 50,197.62	\$ 69,469.00	\$ 18,597.00	36.56%
39	Labor Negotiations	\$ 8,000.00	\$ 692.00	\$ 8,000.00	\$ 1,596.00	\$ 8,000.00	\$ -	0.00%
40	Wage Adjustment	\$ 30,000.00	\$ 31,204.35	\$ 30,000.00	\$ 12,700.00	\$ 30,000.00	\$ -	0.00%
	Total	\$ 18,339,439.79	\$ 17,164,845.03	\$ 19,482,676.00	\$ 12,949,250.48	\$ 20,730,945.00	\$ 1,248,269.00	

County of Penobscot
2020 Summary of Budget Revenues

3/26/2020

		2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30-19	2020 Proposed Budget	2019 to 2020 \$ Difference	
3	Emergency Management	\$ 85,000.00	\$ 83,240.61	\$ 95,000.00	\$ 76,079.03	\$ 92,988.00	\$ (2,012.00)	-2.12%
4	Regional Communications	\$ 237,080.00	\$ 235,261.94	\$ 241,800.00	\$ 179,289.00	\$ 203,176.00	\$ (38,624.00)	-15.97%
5	District Attorney	\$ 20,000.00	\$ 10,848.90	\$ 10,000.00	\$ 11,633.09	\$ 12,500.00	\$ 2,500.00	25.00%
6	Commissioners'	\$ 78,000.00	\$ 80,439.50	\$ 110,341.00	\$ 71,664.85	\$ 110,749.00	\$ 408.00	0.37%
10	Registry of Deeds	\$ 990,000.00	\$ 1,268,114.29	\$ 990,000.00	\$ 954,405.93	\$ 990,000.00	\$ -	0.00%
11	Registry of Probate	\$ 180,000.00	\$ 215,228.44	\$ 190,000.00	\$ 180,164.56	\$ 190,000.00	\$ -	0.00%
12	Sheriff's Office	\$ 595,470.00	\$ 599,869.48	\$ 614,005.00	\$ 442,935.36	\$ 1,322,000.00	\$ 707,995.00	115.31%
13	Civil Processing	\$ 200,000.00	\$ 221,419.33	\$ 200,000.00	\$ 142,273.94	\$ 200,000.00	\$ -	0.00%
14	UT Administration	\$ 68,000.00	\$ 69,000.00	\$ 70,000.00	\$ 35,000.00	\$ 70,000.00	\$ -	0.00%
15	IT	\$ 15,300.00	\$ 26,105.66	\$ 9,000.00	\$ -	\$ 10,000.00	\$ 1,000.00	11.11%
49	Non-Department Revenue	\$ 185,000.00	\$ 100,186.40	\$ 361,000.00	\$ 322,409.01	\$ 361,000.00	\$ -	0.00%
	Total	\$ 2,653,850.00	\$ 2,909,714.55	\$ 2,891,146.00	\$ 2,415,854.77	\$ 3,562,413.00	\$ 671,267.00	

Gas Tax Reimbursement	\$ 15,000.00
Interest	\$ 15,000.00
Office Space Rental	\$ 150,000.00
Vehicles Sold Sheriff/Jail	\$ 6,000.00
PILT Funds	\$ 175,000.00

Total \$ 361,000.00

2020 Tax Levy
County of Penobscot

3/26/2020

Expenditures	Proposed 2020	2019
Departments	\$ 13,667,256.00	\$ 12,675,664.00
Jail	\$ 7,063,689.00	\$ 6,792,008.00
Overlay	To be determined by Commissioners	
Total Expenses	\$ 20,730,945.00	\$ 19,467,672.00

Revenues

Departments	\$ 3,562,413.00	\$ 2,891,146.00
From Surplus	\$ 450,000.00	\$ 450,000.00
To be raised through taxes	\$ 16,718,532.00	\$ 16,126,526.00
Total Revenue	\$ 20,730,945.00	\$ 19,467,672.00

2020 Increase (Decrease) in Taxes 3.671%

LD1 Cap for 2020 Budget 4.13%

Custom Budget Report

	Expense				2020 Proposed	% Increase Decrease
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30		
Dept/Div: 002-3 HUMAN RELATIONS/ Payroll						
PAYROLL						
31-0006 DEPARTMENT HEADS					71,765.00	
31-0011 ASSISTANT TO DEPARTMENT H					22,045.00	
1/2 position shared with Admin						
Payroll	0.00	0.00	0.00	0.00	93,810.00	
PAYROLL BENEFITS						
47-1900 SELF-FUNDED RISK MANAGEME					1,900.00	
47-2400 INSURANCE-EMPLOYEES MEDIC					8,384.00	
47-2410 HRA - HEALTH REIMB ACCT					500.00	
47-2500 INS- UNEMPLOYMENT COMP					0.00	
47-3300 INSURANCE-WORKERS COMP					3,513.00	
47-3400 DEFERRED COMPENSATION					3,155.00	
47-3800 SOCIAL SECURITY					7,535.00	
Payroll Benefits	0.00	0.00	0.00	0.00	24,987.00	
Division 3						
Payroll Total	0.00	0.00	0.00	0.00	118,797.00	
Dept/Div: 002-4 HUMAN RELATIONS / Services & Utilities						
SERVICES						
40-0200 COMPUTER SERVICES					100.00	
40-0400 LEGAL SERVICES					5,000.00	
40-0700 EMPLOYEE ASSISTANCE PROGRAM					8,400.00	
40-0750 EMPLOYEE BENEFIT PROGRAMS					1,200.00	
SERVICES					14,700.00	
TRAVELING EXPENSES						
41-0500 AUTOMOBILE MILEAGE					700.00	
41-1000 MEALS					250.00	
41-1500 LODGING					400.00	
TRAVEL EXPENSE	0.00	0.00	0.00	0.00	1,350.00	

	Expense				2020 Proposed	% Increase Decrease
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30		
Dept/Div: 002-4 HUMAN RELATIONS / Services & Utilities CONT'D						
UTILITIES						
43-1500 TELEPHONE					1,200.00	
UTILITIES	0.00	0.00	0.00	0.00	1,200.00	
OFFICE SERVICES EXPENSE						
48-0500 ADVERTISING					200.00	
48-2000 DUES & FEES					235.00	
OFFICE SERVICES	0.00	0.00	0.00	0.00	435.00	
REGISTRATION & TRAINING						
49-3400 REGISTRATIONS & ENROLLMEN					480.00	
49-4000 TRAINING EDUCATION					2,000.00	
REGIS. & TRAINING	0.00	0.00	0.00	0.00	2,480.00	
Division 4	Services & Utilities	0.00	0.00	0.00	0.00	20,165.00
Dept/Div: 002-5 EMERGENCY MANAGEMENT AGEN / Supplies & Materials						
FOOD & GROCERIES						
51-0500 FOOD-MEETINGS					500.00	
FOOD	0.00	0.00	0.00	0.00	500.00	
SUPPLIES						
53-3500 OFFICE (SUPPLIES)					3,500.00	
SUPPLIES	0.00	0.00	0.00	0.00	3,500.00	
Division 5	Supplies & Materials	0.00	0.00	0.00	0.00	4,000.00

		Expense					
		2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Initial	% Increase Decrease
Dept/Div: 002-7 HUMAN RELATIONS / Capital							
CAPITAL - EQUIPMENT							
73-2500 FURNITURE/FIXTURES							600.00
Division 7	CAPITAL -	0.00	0.00	0.00	0.00	600.00	
Expense Totals:		0.00	0.00	0.00	0.00	143,562.00	

Division 3	Personnel	118,797.00
Division 4	Services	20,165.00
Division 5	Supplies	4,000.00
Division 7	Capital	600.00
TOTAL		143,562.00

Penobscot County
3/26/2020

Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase Decrease
Dept: 003 EMERGENCY MANAGEMENT AGENCY						
05 STATE EMA FUNDS	85,000.00	83,240.61	95,000.00	76,079.03	92,988.00	
	85,000.00	83,240.61	95,000.00	76,079.03	92,988.00	-2.16%

Penobscot County
3/26/2020

Custom Budget Report

	2018 Budget	Revenue 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase Decrease
Dept: 004 TELECOMMUNICATIONS						
06 TRANSCRIPTS	500.00	1,949.94	500.00	457.00	500.00	
07 OTHER PRCC	236,580.00	233,312.00	241,300.00	178,832.00	202,676.00	
TELECOMM.	237,080.00	235,261.94	241,800.00	179,289.00	203,176.00	
Revenue Totals:	237,080.00	235,261.94	241,800.00	179,289.00	203,176.00	-15.97%

Penobscot County
3/26/2020

Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
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Dept: 005 DISTRICT ATTORNEY						
45 Discovery/Copies	0.00	246.95	0.00	14.50	0.00	
46 Deferred Disposition	20,000.00	10,601.95	10,000.00	11,618.59	12,500.00	
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Revenue Totals:	20,000.00	10,848.90	10,000.00	11,633.09	12,500.00	25.00%

Penobscot County
3/26/2020

Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 006 COUNTY COMMISSIONERS						
02 ADMIN FEES 5% UT BUDGET -	78,000.00	80,439.50	80,341.00	40,253.04	80,749.00	
07 OTHER REVENUES	0.00	19,542.85	30,000.00	31,411.81	30,000.00	
Revenue Totals:	78,000.00	80,439.50	110,341.00	71,664.85	110,749.00	0.37%

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

Custom Budget Report

	Expense					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept/Div: 007-3 COUNTY TREASURER / Payroll						
PAYROLL						
31-0005 COUNTY OFFICERS	11,264.00	11,263.20	11,498.00	8,800.00	11,726.00	
31-0006 FINANCE DIRECTOR	56,201.00	57,282.40	60,195.00	45,146.40	61,700.00	
31-0010 ASSIST. FINANCE DIRECTOR	42,928.00	44,010.01	48,402.00	36,772.43	49,612.00	
34-0001 Part-time Clerical Assistant	0.00	0.00	0.00	0.00	19,968.00	
Request for part-time 24 hour position						
PAYROLL	110,393.00	112,555.61	120,095.00	90,718.83	143,006.00	19.08%
PAYROLL BENEFITS						
47-1900 SELF-FUNDED RISK MANAGEME	1,680.00	1,621.68	1,850.00	1,099.44	1,700.00	
47-2400 INSURANCE-EMPLOYEES MEDIC	27,880.00	42,933.94	46,665.00	32,362.05	46,270.00	
47-2410 HRA - HEALTH REIMB ACCT	500.00	513.30	800.00	1,089.20	1,000.00	
47-2500 INS- UNEMPLOYMENT COMP	100.00	0.00	0.00	0.00	0.00	
47-3300 INSURANCE-WORKERS COMP	1,025.00	594.07	998.00	684.30	1,125.00	
47-3400 DEFERRED COMPENSATION	2,935.00	3,652.44	4,820.00	2,681.67	3,473.00	
47-3500 MAINE STATE RETIRMENT	4,365.00	3,890.32	4,631.00	3,641.43	5,061.00	
47-3800 SOCIAL SECURITY	8,675.00	7,782.05	9,168.00	6,365.98	11,206.00	
BENEFITS	47,160.00	60,987.80	68,932.00	47,924.07	69,835.00	1.31%
Division 3 Payroll	157,553.00	173,543.41	189,027.00	138,642.90	212,841.00	12.60%
Dept/Div: 007-4 COUNTY TREASURER / Services & Utilities						
SERVICES						
40-0200 COMPUTER PROGRAMMING	1,000.00	573.42	1,000.00	685.16	1,000.00	
40-0500 ACCOUNTING AND AUDITING	8,000.00	8,250.00	8,000.00	0.00	8,500.00	
SERVICES	9,000.00	8,823.42	9,000.00	685.16	9,500.00	5.56%

Custom Budget Report

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 007-4 COUNTY TREASURER / Services & Utilities CONT'D							
TRAVEL EXPENSES							
41-0500 AUTOMOBILE MILEAGE	250.00	463.68	300.00	70.84	300.00		
41-1000 MEALS	100.00	459.73	150.00	506.00	500.00		
41-1500 LODGING	400.00	774.00	1,000.00	0.00	800.00		
TRAVEL EXPENSES	750.00	1,697.41	1,450.00	576.84	1,600.00	10.34%	
UTILITIES							
43-1500 TELEPHONE	150.00	119.50	150.00	75.10	150.00		
UTILITIES	150.00	119.50	150.00	75.10	150.00	0.00%	
BUILDING/EQUIP REPAIR & MAINT							
46-6500 OFFICE EQUIP.(REPAIRS & M	100.00	0.00	100.00	0.00	100.00		
REPAIR & MAINT	100.00	0.00	100.00	0.00	100.00	0.00%	
OFFICE SERVICES EXPENSE							
48-0500 ADVERTISING	100.00	0.00	100.00	0.00	100.00		
48-2000 DUES & FEES	100.00	50.00	100.00	50.00	100.00		
48-3500 POSTAGE	2,000.00	2,499.10	2,500.00	1,920.18	2,500.00		
48-4000 PRINTING (SERVICES)	800.00	806.86	950.00	625.59	950.00		
OFFICE SERVICES	3,000.00	3,355.96	3,650.00	2,595.77	3,650.00	0.00%	
REGISTRATION & TRAINING							
49-3400 REGISTRATIONS & ENROLLMEN	300.00	138.80	300.00	494.00	350.00		
REGIS. & TRAINING	300.00	138.80	300.00	494.00	350.00		
Division 4	Services & Utilities	13,300.00	14,135.09	14,650.00	4,426.87	15,350.00	4.78%

Custom Budget Report

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 007-5 COUNTY TREASURER / Supplies & Materials							
SUPPLIES							
53-3500 OFFICE (SUPPLIES)	2,500.00	2,577.25	2,500.00	2,470.09	2,500.00		
SUPPLIES	2,500.00	2,577.25	2,500.00	2,470.09	2,500.00	0.00%	
Division 5	Supplies & Materials	2,500.00	2,577.25	2,500.00	2,470.09	2,500.00	0.00%
Dept/Div: 007-7 COUNTY TREASURER /Building & Equipment							
CAPITAL - EQUIPMENT							
73-2500 FURNITURE & FIXTURES (EQU)	500.00	279.19	500.00	326.49	500.00		
Division 7	CAPITAL -	500.00	279.19	500.00	326.49	500.00	0.00%
Expense Totals:	173,853.00	190,534.94	206,677.00	145,866.35	231,191.00	11.86%	

EXPENDITURE SUMMARY

Division 3	Personnel	212,841.00	
Division 4	Services	15,350.00	
Division 5	Supplies	2,500.00	
Division 7	Capital	500.00	
	TOTAL	231,191.00	\$ Increase (Decrease) from 2019-2020
			\$ 24,514.00

Custom Budget Report

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 008-3 COUNTY BUILDINGS / Payroll							
PAYROLL							
31-0006 DEPARTMENT HEADS	57,192.00	58,850.84	58,920.00	44,194.85	60,400.00		
31-0011 ASSISTANT TO DEPARTMENT H	47,270.00	47,269.65	49,274.00	37,059.64	51,190.00		
31-0040 CUSTODIANS	128,435.00	130,003.06	133,086.00	99,776.00	137,323.00		
34-0001 PART-TIME CUSTODIAN	0.00	0.00	0.00	3,327.75	14,040.00		
PAYROLL	232,897.00	236,123.55	241,280.00	184,358.24	262,953.00	8.98%	
PAYROLL BENEFITS							
47-1900 SELF-FUNDED RISK MANAGEME	3,875.00	3,421.20	3,950.00	2,166.84	3,000.00		
47-2400 INSURANCE-EMPLOYEES MEDIC	49,300.00	48,298.30	49,300.00	49,127.58	70,243.00		
47-2410 HRA - HEALTH REIMB ACCT.	1,000.00	965.45	1,000.00	1,421.34	1,000.00		
47-2500 INS- UNEMPLOYMENT COMP.	500.00	0.00	500.00	0.00	500.00		
47-3300 INSURANCE-WORKERS COMP.	19,695.00	17,545.90	17,329.00	13,313.33	17,880.00		
47-3400 DEFERRED COMPENSATION	9,890.00	10,045.27	10,135.00	7,604.46	10,410.00		
47-3500 MAINE PERS RETIREMENT	6,035.00	5,473.87	6,465.00	4,732.84	6,720.00		
47-3800 SOCIAL SECURITY	18,575.00	17,777.34	19,233.00	13,626.96	19,840.00		
BENEFITS	108,870.00	103,527.33	107,912.00	91,993.35	129,593.00	20.09%	
Division 3	Payroll/Benefits	341,767.00	339,650.88	349,192.00	276,351.59	392,546.00	12.42%

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D						
PARTS & MAINTENANCE						
42-0500 GAS,OIL,& GREASE	350.00	173.01	350.00	127.94	350.00	
42-0600 TIRES	500.00	0.00	500.00	0.00	500.00	
42-0800 PARTS/LABOR	1,000.00	324.35	1,000.00	2,318.00	1,500.00	
PARTS & MAINT.	1,850.00	497.36	1,850.00	2,445.94	2,350.00	27.03%
UTILITIES						
43-0500 ELECTRICITY	68,100.00	66,970.63	213,100.00	163,739.99	213,100.00	
43-1000 SEWER FEES	6,000.00	7,497.76	60,000.00	45,796.37	60,000.00	
43-1100 WATER	1,000.00	0.00	19,000.00	16,333.17	19,000.00	
43-1500 TELEPHONE	3,000.00	2,752.38	3,000.00	1,839.54	3,000.00	
UTILITIES	78,100.00	77,220.77	295,100.00	227,709.07	295,100.00	0.00%
BUILDING/EQUIP REPAIR & MAINT						
46-0500 PARKING LOT & GROUNDS	34,000.00	32,368.22	41,500.00	31,888.66	41,500.00	
46-1000 BUILDINGS & STRUCTURES (M	7,000.00	6,453.47	7,500.00	3,696.85	7,500.00	
46-1500 ELECTRICAL (REPAIRS & MAI	4,000.00	3,876.63	4,000.00	3,164.00	4,000.00	
46-2000 ELEVATOR (REPAIRS & MAINT	4,800.00	4,693.48	4,800.00	12,909.60	5,500.00	
46-3400 GENERATORS (REPAIRS & MAI	1,200.00	0.00	1,200.00	380.00	1,200.00	
46-3500 HEATING (REPAIRS & MAINT)	24,500.00	9,066.68	24,500.00	14,719.53	24,500.00	
46-4500 PLUMBING (REPAIRS & MAINT	1,000.00	955.82	1,250.00	0.00	1,250.00	
46-6000 RUBBISH REMOVAL	6,000.00	5,988.36	9,000.00	7,152.41	9,000.00	
BUILDING/EQUIP	82,500.00	63,402.66	93,750.00	73,911.05	94,450.00	0.75%

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D							
OFFICE SERVICES EXPENSE							
48-0500 ADVERTISING	500.00	198.00	400.00	475.00	400.00		
48-2000 DUES & FEES	100.00	0.00	100.00	0.00	100.00		
OFFICE SERVICES	600.00	198.00	500.00	475.00	500.00	0.00%	
REGISTRATION & TRAINING							
49-3300 FEES - STATE AGENCIES	500.00	0.00	450.00	0.00	450.00		
49-4000 TRAINING EDUCATION	500.00	0.00	0.00	0.00	0.00		
REGIS. & TRAINING	1,000.00	0.00	450.00	0.00	450.00	0.00%	
Division 4	Services & Utilities	164,050.00	141,318.79	391,650.00	304,541.06	392,850.00	0.31%
Dept/Div: 008-5 COUNTY BUILDINGS / Supplies & Materials							
HEATING FUEL							
52-0500 FUEL OIL (HEATING)	60,000.00	66,447.86	108,000.00	96,040.17	110,000.00		
HEATING FUEL	60,000.00	66,447.86	108,000.00	96,040.17	110,000.00	1.85%	
SUPPLIES							
53-1500 CLEANING & DISINFECTANT	3,000.00	2,528.37	3,000.00	1,328.93	3,000.00		
53-2500 MAINTENANCE SUPPLIES	12,500.00	10,387.32	12,000.00	8,216.71	12,000.00		
53-3500 OFFICE (SUPPLIES)	1,000.00	254.99	750.00	725.28	750.00		
SUPPLIES	16,500.00	13,170.68	15,750.00	10,270.92	15,750.00	0.00%	
UNIFORMS & CLOTHING							
54-0500 CLOTHING - UNIFORMS	3,000.00	2,592.14	3,000.00	2,666.03	500.00		
UNIFORMS/CLOTH.	3,000.00	2,592.14	3,000.00	2,666.03	500.00	-83.33%	

Custom Budget Report

		2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept/Div: 008-4 COUNTY BUILDINGS / Services & Utilities CONT'D							
READING & REFERENCE MATERIAL							
55-0500 PERIODICALS & SUBSCRIPTIO		500.00	416.00	500.00	208.00	500.00	
	READING/REF. MAT.	500.00	416.00	500.00	208.00	500.00	0.00%
Division 5	Supplies & Materials	80,000.00	82,626.68	127,250.00	109,185.12	126,750.00	-0.39%
Dept/Div: 008-7 COUNTY BUILDINGS / Building & Equipment							
CAPITAL - EQUIPMENT							
73-3500 MAINTENANCE (EQUIP)		0.00	0.00	0.00	0.00	0.00	
Division 7	CAPITAL -	0.00	0.00	0.00	0.00	0.00	0.00%
	Expense Totals:	585,817.00	563,596.35	868,092.00	690,077.77	912,146.00	5.07%

EXPENDITURE SUMMARY

Division 3	Personnel	392,546.00	
Division 4	Services	392,850.00	
Division 5	Supplies	126,750.00	
Division 7	Capital	0.00	
	TOTAL	912,146.00	\$ Increase (Decrease) from 2019-2020
			\$ 44,054.00

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Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 009 JAIL						
04 CAP CONTRIBUTION FROM COUNTY	6,530,777.00	6,530,776.68	6,792,008.00	5,094,006.03	7,063,689.00	
05 STATE/DEPT. OF CORRECTIONS	1,555,809.00	2,281,896.05	2,258,783.00	2,934,497.85	2,258,783.00	
07 MISCELLANEOUS	2,000.00	4,097.79	2,000.00	1,019.17	2,000.00	
08 BOARDING-FEDERAL	75,000.00	2,264.75	5,000.00	2,627.11	5,000.00	
35 COURT SURCHARGE	42,000.00	34,970.99	42,000.00	28,037.91	36,000.00	
36 MEDICAL COPAY	5,000.00	10,119.50	6,200.00	13,757.50	7,000.00	
72 BOARDING - SOC. SECURITY	33,000.00	34,400.00	33,000.00	22,600.00	33,000.00	
80 Brought FWD FROM FISCAL YEAR	315,215.00	0.00	0.00	0.00	0.00	
Revenue Totals:	8,558,801.00	8,898,525.76	9,138,991.00	8,096,545.57	9,405,472.00	2.92%

Projected Deficit \$ (875,917.00)

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Penobscot County

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 010 REGISTRY OF DEEDS						
22 FEES - REGISTRY OF DEEDS	990,000.00	1,268,114.29	990,000.00	954,405.93	990,000.00	
Revenue Totals:	990,000.00	1,268,114.29	990,000.00	954,405.93	990,000.00	0.00%

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Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase Decrease
Dept: 011 REGISTRY OF PROBATE						
24 FEES - REGISTRY OF PROBATE	180,000.00	215,228.44	190,000.00	180,164.56	190,000.00	
Revenue Totals:	180,000.00	215,228.44	190,000.00	180,164.56	190,000.00	0.00%

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Revenue

	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 012 SHERIFF						
07 OTHER SHERIFF	6,500.00	6,757.85	6,500.00	19,073.31	6,500.00	
16 CONTRACTUAL LAW ENFRMNT	584,470.00	586,286.63	602,005.00	419,070.55	1,310,000.00	
25 FINGERPRINTING - SHR DEPT	500.00	580.00	500.00	0.00	500.00	
28 INSURANCE REPORTS - SHERI	4,000.00	6,245.00	5,000.00	4,791.50	5,000.00	
Revenue Totals:	595,470.00	599,869.48	614,005.00	442,935.36	1,322,000.00	115.31%

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

Custom Budget Report

	Expense						
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 013-3 CIVIL PROCESS / Payroll							
PAYROLL							
31-0006 DEPARTMENT HEADS	60,300.00	61,458.80	63,420.00	48,187.20	67,184.00		
31-0020 REGULAR EMPLOYEES	84,640.00	85,782.05	90,938.00	67,141.71	93,080.00		
33-0001 OVERTIME PAY/FULL-TIME PA	1,500.00	0.00	1,600.00	0.00	1,500.00		
34-0001 REGULAR PART-TIME PAYROLL	65,000.00	54,832.92	65,975.00	36,468.13	65,000.00		
PAYROLL	211,440.00	202,073.77	221,933.00	151,797.04	226,764.00	2.18%	
PAYROLL BENEFITS							
47-1900 SELF-FUNDED RISK MANAGEME	3,540.00	3,106.08	3,895.00	1,993.05	3,000.00		
47-2400 INSURANCE-EMPLOYEES MEDIC	28,595.00	28,036.06	28,600.00	21,179.55	30,056.00		
47-2410 HRA - HEALTH REIMB ACCT	500.00	800.00	1,000.00	932.28	1,000.00		
47-2500 INS- UNEMPLOYMENT COMP	200.00	0.00	200.00	0.00	200.00		
47-3300 INSURANCE-WORKERS COMP	13,865.00	1,234.29	12,470.00	10,870.60	14,852.00		
47-3400 DEFERRED COMPENSATION	1,080.00	0.00	1,180.00	0.00	1,164.00		
47-3500 MAINE PERS RETIREMENT	11,160.00	11,045.97	12,470.00	9,615.07	13,282.00		
47-3800 SOCIAL SECURITY	16,257.00	14,775.74	16,986.00	11,127.00	17,436.00		
BENEFITS	75,197.00	58,998.14	76,801.00	55,717.55	80,990.00	5.45%	
Division 3	Payroll	286,637.00	261,071.91	298,734.00	207,514.59	307,754.00	3.02%

Dept/Div: 013-4 CIVIL PROCESS / Services & Utilities

SERVICES

40-0300 COMPUTER SERVICES	0.00	95.92	0.00	98.59	100.00	
TRAVELING EXPENSES						
41-1000 MEALS	0.00	50.00	0.00	0.00	0	
41-1500 LODGING	0.00	0.00	0.00	99.00	0	
41-2000 OTHER	0.00	6.00	0.00	7.00	0	
TOTAL TRAVEL	0.00	56.00	0.00	106.00	0.00	

	Expense						
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 013-4 CIVIL PROCESS / Services & Utilities CONT							
PARTS & MAINTENANCE							
42-0500 GAS,OIL,& GREASE	8,000.00	6,417.35	8,000.00	3,829.56	8,000.00		
42-0600 TIRES	1,200.00	1,051.80	1,200.00	1012.88	1,200.00		
42-0800 PARTS	1,500.00	2,078.55	1,500.00	1,165.05	1,500.00		
42-1000 CONTRACTORS-LABOR REPAIRS	1,500.00	1,486.20	1,500.00	1031.75	1,500.00		
PARTS & MAINT	12,200.00	11,033.90	12,200.00	7,039.24	12,200.00	0.00%	
UTILITIES							
43-1500 TELEPHONE	3,500.00	3,247.60	3,500.00	2,595.73	3,500.00		
43-2000 INTERNET	75.00	88.99	75.00	90.67	75.00		
UTILITIES	3,575.00	3,336.59	3,575.00	2,686.40	3,575.00	0.00%	
BUILDING/EQUIP REPAIR & MAINT							
46-5600 RADIOS-MOBILE (REPAIRS &	150.00	276.00	150.00	0.00	150.00		
46-6500 OFFICE EQUIP.(REPAIRS & M	500.00	299.32	500.00	0.00	500.00		
BUILDING/EQUIP	650.00	575.32	650.00	0.00	650.00	0.00%	
OFFICE SERVICES EXPENSE							
48-0500 ADVERTISING	100.00	0.00	100.00	0.00	100.00		
48-2000 DUES & FEES	500.00	394.00	500.00	410.00	500.00		
48-3500 POSTAGE	7,500.00	6,615.41	7,500.00	4,454.81	7,500.00		
OFFICE SERVICES	8,100.00	7,009.41	8,100.00	4,864.81	8,100.00	0.00%	
REGISTRATION & TRAINING							
49-3300 FEES - STATE AGENCIES	50.00	0.00	50.00	0.00	50.00		
49-3400 REGISTRATIONS & ENROLLMEN	150.00	0.00	150.00	0.00	150.00		
49-4000 TRAINING EDUCATION	500.00	220.00	500.00	254.00	500.00		
REGIS & TRAINING	700.00	220.00	700.00	254.00	700.00	0.00%	
Division 4	Services & Utilities	25,225.00	22,327.14	25,225.00	15,049.04	25,325.00	0.40%

Custom Budget Report
Expense

	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)	
Dept/Div: 013-5 CIVIL PROCESS / Supplies & Materials							
SUPPLIES							
53-3500 OFFICE (SUPPLIES)	1,700.00	1,792.56	1,700.00	866.65	1,700.00		
53-6000 PUBLIC SAFETY (SUPPLIES)	350.00	419.86	350.00	346.00	350.00		
SUPPLIES	2,050.00	2,212.42	2,050.00	1,212.65	2,050.00	0.00%	
UNIFORMS & CLOTHING							
54-0500 CLOTHING - UNIFORMS	1,000.00	736.95	3,000.00	692.99	3,000.00		
UNIFORMS/CLOTH.	1,000.00	736.95	3,000.00	692.99	3,000.00	0.00%	
READING & REFERENCE MATERIAL							
55-1000 STATUTE & REFERENCE	120.00	2,318.86	2,500.00	1,593.50	2,500.00		
READING & REF	120.00	2,318.86	2500.00	1,593.50	2500.00	0.00%	
Division 5	Supplies & Material:	3,170.00	5,268.23	7,550.00	3,499.14	7,550.00	0.00%
Dept/Div: 013-7 CIVIL PROCESS / Building & Equipment							
CAPITAL - EQUIPMENT							
73-1000 COMMUNICATIONS (EQUIP)	1,000.00	1,000.00	1,000.00	1076.00	1,000.00		
73-4500 MOTOR VEHICLES (EQUIP)	12,000.00	12,000.00	10,000.00	10,000.00	5,000.00		
73-7500 COMPUTER EQUIPMENT	4,000.00	4,000.00	4,000.00	149.64	4,000.00		
CAPITAL -	17,000.00	17,000.00	15,000.00	11,225.64	10,000.00	-33.33%	
Division 7	Building & Equip	17,000.00	17,000.00	15,000.00	11,225.64	10,000.00	-33.33%
Expense Totals:		332,032.00	305,667.28	346,509.00	237,288.41	350,629.00	1.19%

Custom Budget Report

Expense

		2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
EXPENDITURE SUMMARY							
Division 3	Personnel	307,754.00					
Division 4	Services	25,325.00					
Division 5	Supplies	7,550.00					
Division 7	Capital	10,000.00					
	TOTAL	350,629.00	\$ Increase (Decrease) from 2019-2020			\$ 4,120.00	

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Custom Budget Report

	Revenue					
	2018 Budget	2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 014 UT ADMINISTRATION						
04 ROAD AGENT ADMIN FEE	68,000.00	69,000.00	70,000.00	35,000.00	70,000.00	
Revenue Totals:	68,000.00	69,000.00	70,000.00	35,000.00	70,000.00	0.00%

Penobscot County

Custom Budget Report

	2018 Budget	2018 Actual	Revenue 2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept: 015 IT DEPARTMENT 07 OTHER IT	15,300.00	26,105.66	9,000.00	0.00	10,000.00	
Revenue Totals:	15,300.00	26,105.66	9,000.00	0.00	10,000.00	11.11%

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Custom Budget Report

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept/Div: 018-4 MAINE RETIREMENT SYSTEM /	2,025.00	1,952.53	2,200.00	1,631.73	2,350.00	
47-3500 MAINE PERS RETIREMENT	2,025.00	1,952.53	2,200.00	1,631.73	2,350.00	6.82%

Custom Budget Report

		Expense					
		2018	2018	2019	2019	2020	% Increase
		Budget	Actual	Budget	Through 09-30	Proposed	(Decrease)
Dept/Div: 019-4 Health/Safety Committees / Services & Utilities							
SERVICES							
	40-0100 Safety Committee	4,000.00	732.88	3,000.00	1,268.84	3,000.00	
	40-0150 Health Council	2,000.00	1,475.24	3,000.00	1,781.99	3,000.00	
Division 4	Services	6,000.00	2,208.12	6,000.00	3,050.83	6,000.00	
	Expense Totals:	6,000.00	2,208.12	6,000.00	3,050.83	6,000.00	0.00%

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Custom Budget Report

	2018 Budget	Expense 2018 Actual	2019 Budget	2019 Through 09-30	2020 Proposed	% Increase (Decrease)
Dept/Div: 040-3 WAGE ADJUSTMENT / Payroll PAYROLL						
31-0001 REGULAR FULL-TIME PAYROLL	30,000.00	31,204.35	30,000.00	12,700.00	30,000.00	0.00%