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 Snyer, 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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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:
314E196A51ED41A... Daniel Tremble / District # I

DocuSigned by:
Andre Cushing
19B7A70DB4E4... Andre E. Cushing III / Chair / District # II

DocuSigned by:
David Marshall
D65AC89A065B470... David Marshall / District III

County of Penobscot

2026 Budget

Comparative Summary of Revenues

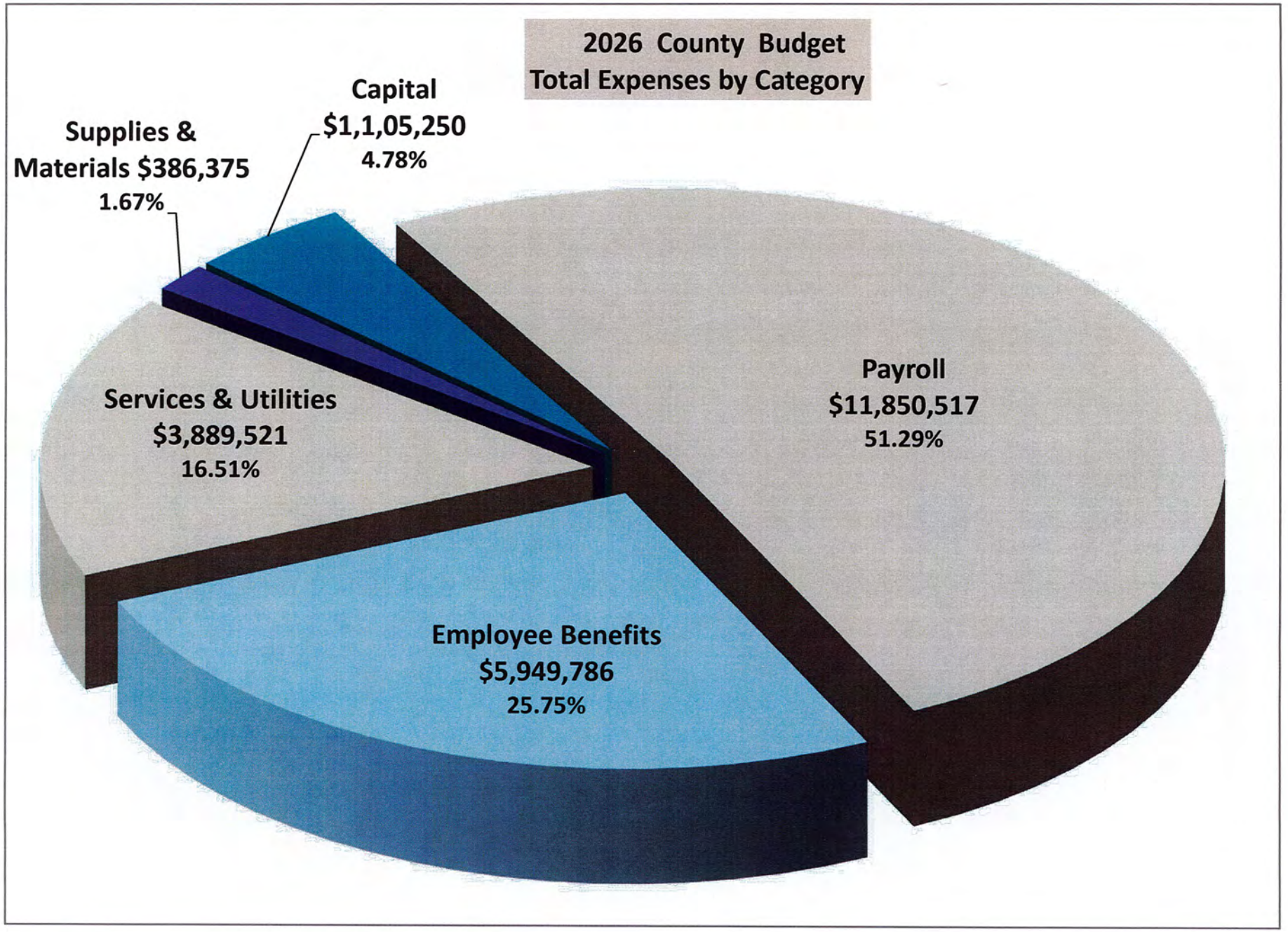
Dept. #	Account Title (Department)	2024 Actual	*2025 Budget*	2026 Department	2026 Commissioners	2026 B.A.C.	2026 Approved	*26 vs 25 $ Inc / (Dec)*	*26 vs 25 % Inc / (Dec)*
3	**Emergency Management Agency - EMA**	214,795	*192,745*	192,745	192,745	192,745	192,745	*0*	*0.00%*
4	**RCC (Regional Communications)**	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**		

County of Penobscot

2026 Budget

Comparative Summary of Expenses

Dept. #	Dept. Name	2024 Actuals	2025 Budget	Personnel Services	Employee Benefits	Services & Utilities	Supplies & Materials	Capital (Bldg & Equip)	2026 Budget Total	26 vs 25 Budget Totals	% of Inc / (Dec)
2	Human Relations / HR	298,379	284,553	$ 167,348	$ 64,770	$ 156,270	$ 4,500	$ 500	**393,388**	108,835	*38.25%*
3	EMA (Emergency Mgmt Agency)	434,377	542,701	$ 273,390	$ 138,745	$ 52,510	$ 12,850	$ 69,500	**546,995**	4,294	*0.79%*
4	PRCC	3,779,057	4,417,110	$ 2,722,675	$ 1,319,114	$ 404,714	$ 31,200	$ 48,000	**4,525,703**	108,593	*2.46%*
5	District Attorney	1,468,210	1,723,558	$ 1,004,177	$ 535,200	$ 164,975	$ 24,250	$ 19,000	**1,747,602**	24,044	*1.40%*
6	Commissioner	439,667	390,543	$ 216,895	$ 125,038	$ 95,000	$ 5,200	$ 1,000	**443,133**	52,590	*13.47%*
7	Treasurer / Finance	385,826	450,175	$ 283,181	$ 131,240	$ 106,050	$ 6,500	$ 500	**527,470**	77,295	*17.17%*
8	County Buildings	1,363,986	1,446,264	$ 437,271	$ 259,567	$ 635,350	$ 158,750	$ 3,500	**1,494,438**	48,174	*3.33%*
10	Deeds, Registry of	397,303	453,607	$ 247,526	$ 151,080	$ 50,950	$ 8,775	$ 7,000	**465,331**	11,724	*2.58%*
11	Probate, Registry of	595,529	650,617	$ 351,660	$ 153,090	$ 135,400	$ 9,000	$ 1,500	**650,650**	33	*0.01%*
12	Sheriff	8,612,849	9,400,334	$ 5,357,261	$ 2,600,686	$ 527,900	$ 97,500	$ 887,000	**9,470,346**	70,012	*0.74%*
13	Civil Process	519,591	575,528	$ 327,370	$ 205,697	$ 37,500	$ 10,000	$ 27,750	**608,317**	32,789	*5.70%*
14	UT (Unorg Terr) Administration	195,006	215,203	$ 140,027	$ 59,489	$ 8,300	$ 1,850	$ -	**209,666**	(5,537)	*-2.57%*
15	IT (Info Tech)	874,843	1,029,116	$ 270,593	$ 145,603	$ 559,400	$ 16,000	$ 40,000	**1,031,597**	2,481	*0.24%*
18	MPERS (Retirement)	3,490	3,500			$ 4,200			**4,200**	700	*20.00%*
19	Health & Safety	3,096	6,000			$ 6,000			**6,000**	0	*0.00%*
22	County Insurance	106,382	105,000			$ 105,000			**105,000**	0	*0.00%*
24	Bridge Account	100	100			$ 100			**100**	0	*0.00%*
30	Development Corp	63,000	63,000			$ 50,000			**50,000**	(13,000)	*-20.63%*
31	Loans & Interest	690,450	639,042			$ 651,542			**651,542**	12,500	*1.96%*
32	Building Improvement	120,000	120,000					$ -	**0**	(120,000)	*-100.00%*
34	Program Donations	100,500	111,500			$ 25,000			**25,000**	(86,500)	*-77.58%*
35	Pen County Extension	96,500	100,360			$ 100,360			**100,360**	0	*0.00%*
36	Penquis	25,000	25,000			$ 10,000			**10,000**	(15,000)	*-60.00%*
38	Soil Conservation	95,519	103,282	$ 46,143	$ 60,467				**106,610**	3,328	*3.22%*
39	Labor Relations	1,021	3,000			$ 3,000			**3,000**	0	*0.00%*
40	Wage Adjustment	0	5,000	$ 5,000					**5,000**	0	*0.00%*
	Totals (Non-Corrections)	**20,669,682**	**22,864,093**	**$ 11,850,517** *51.12%*	**$ 5,949,786** *25.67%*	**$ 3,889,521** *16.78%*	**$ 386,375** *1.67%*	**$ 1,105,250** *4.77%*	**23,181,449**	**317,356**	***1.54%***
21	Jail CAP	8,263,518	8,594,059			$ 12,613,875			**12,613,875**	4,019,816	*46.77%*
	Jail Expense reduction								**(391,000)**		
	Totals	**28,933,200**	**31,458,152**						**35,404,324**	**4,337,172**	***13.79%***


2026 County Budget
Total Expenses by Category
Capital
$1,1,05,250
4.78%
Supplies &
Materials $386,375
1.67%
Payroll
$11,850,517
51.29%
Services & Utilities
$3,889,521
16.51%
Employee Benefits
$5,949,786
25.75%

2026 - Revenues	2024	2025	2025	2025	5 Year	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept. 49 - Misc Revenues / Non-Dept.	Actuals	Budget	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
26 - Gas Tax Reimbursement	0	17,500	28,922	57,845	16,500	21,457	20,000	20,000	20,000	20,000	2,500	14.29%	
32 - Investment Interest	118,555	7,500	29,880	59,760	9,000	62,615	7,500	7,500	7,500	7,500	0	0.00%	
64 - Office Space Rental	93,569	94,500	93,569	187,138	129,800	150,245	94,500	94,500	94,500	94,500	0	0.00%	
76 - Vehicles Sold (Sheriff / Jail)	14,459	6,000	14,459	28,918	6,000	31,112	6,000	6,000	6,000	6,000	0	0.00%	
80 - PILT (Payment in Lieu of Taxes)	175,000	175,000	175,000	175,000	175,000	175,000	302,800	302,800	302,800	302,800	127,800	73.03%	
Department Totals	**401,583**	**765,500**	**341,830**	**508,661**	**798,300**	**407,063**	430,800	430,800	430,800	430,800	**(334,700)**	**-43.72%**	
Difference from Prior Year		(65,500)	(35,272)	53,253			(334,700)	(334,700)	(334,700)	(334,700)			

2026 - Expenditures Dept: 02 - Human Relations / HR	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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 Prgrm	7,862	5,760	0.00%	6,422	5,760	6,430	6,420	6,420	660	11.46%	$1,605 per uarter
40-0750 Employee Benefit Prgrm	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 Dept: 02 - Human Relations / HR	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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							67,200	67,200	67,200	#DIV/0!	New Account- previous exp $191,000
Employee Benefits Totals	2,331	3,000	0.00%	1,900	2,400	2,470	**70,200**	**70,200**	67,200	2240.00%	
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 - Revenues Dept: 03 - EMA / Emergency Management Agency	2024 Actuals	2025 Budget	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
05 State EMA Funds	197,750	175,745	56,835	56,835	151,195	123,622	**175,745**	**175,745**	0	0.00%	EMPG / Matching dollars / 50% - Wages / Reduction in State of ME Allocation
07 Other EMA Funds	17,045	17,000	8,500	17,000	20,000	12,834	**17,000**	**17,000**	0	0.00%	LEPC funding toward GIS Mapping
Department Totals	***214,795***	***192,745***	***65,335***	***73,835***	***167,195***	***133,889***	**192,745**	**192,745**	***0***	***0.00%***	
Difference from Prior Year	*34,482*	*(21,381)*		*(140,960)*			***0***	***0***			

2026 - Expenditures Dept: 03 - EMA / Emergency Management Agency	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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 Dept: 03 - EMA / Emergency Management Agency	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Parts & Maintenance											
42-0500 Gas / Light Maintenance	13,432	15,000	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	500	-16.67%	500	460	544	**500**	**500**	0	0.00%	
Parts & Maintenance Totals	13,883	15,500	46.23%	6,109	7,860	7,488	***13,500***	***13,500***	(2,000)	-12.90%	
Utilities											
43-1500 Telephone	5,763	7,500	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	1,100		1,069	1,043	1,046	**1,100**	**1,100**	0	0.00%	
Utilities Totals	6,604	8,600	113.40%	9,283	4,766	5,603	***9,600***	***9,600***	1,000	11.63%	
Building / Repair & Maintenance											
46-6500 Office Equipment	743	900	9.09%	805	725	733	**900**	**900**	0	0.00%	
Repair & Maintenance Totals	743	900	9.09%	805	725	733	***900***	***900***	0	0.00%	
Office Services Expense											
48-2000 Dues & Fees (Not State)	868	750	0.00%	430	470	469	**750**	**750**	0	0.00%	
48-3500 Postage	109	210	0.00%	100	204	132	**210**	**210**	0	0.00%	
48-4000 Printing (Services)	519	600	20.00%	924	410	516	**600**	**600**	0	0.00%	
Office Services Expense Totals	1,608	1,560	-22.96%	1,454	1,527	1,319	***1,560***	***1,560***	0	0.00%	
Registration & Training											
49-4000 Training Education	7,710	8,500	13.33%	3,170	3,650	2,577	**8,500**	**8,500**	0	0.00%	Continued community demand
Reg & Training Totals	7,710	8,500	13.33%	3,170	3,650	2,577	***8,500***	***8,500***	0	0.00%	
Division 4 - Serv & Utilities Totals	***46,054***	***52,910***	***33.09%***	***32,465***	***28,808***	***28,209***	***52,510***	***52,510***	***(400)***	***-0.76%***	
Food & Groceries											
51-0500 Food-Meetings	1,000	1,000	0.00%	776	700	748	**1,200**	**1,200**	200	20.00%	Increased Costs
Food -Meetings Totals	1,000	1,000	0.00%	776	700	748	***1,200***	***1,200***	200	20.00%	

2026 - Expenditures Dept: 03 - EMA / Emergency Management Agency	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Supplies											
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 Orono 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)	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)	2026 - Budgetary Notes / Comments
Payroll													
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	-17.99%	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	15,000	0	0	0	-15,000	-100.00%	
36-1000 Training Overtime	0	10,000	0.00%	5,000	13,000	2,742	10,000	0	0	0	-10,000	-100.00%	
Payroll Services Totals	2,229,289	2,651,644	4.52%	2,659,550	2,304,152	2,211,627	**2,747,675**	**2,722,675**	**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	29,559	29,559	29,559	29,559	9,559	47.79%	
47-3500 ME PERS (Retire)	202,763	200,000	-1.66%	210,590	188,859	179,713	235,641	235,641	235,641	235,641	35,641	17.82%	
47-3700 PD FAM MED LEAVE (PFML)		26,516	0.00%	25,440			13,738	13,738	13,738	13,738	-12,778	-48.19%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	175,219	202,851	4.52%	217,158	177,165	168,424	210,197	210,197	210,197	210,197	7,346	3.62%	
Employee Benefits Totals	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%	
Division 3 - Payroll Totals	**3,305,615**	**3,991,660**	**3.91%**	**3,868,359**	**3,553,079**	**3,229,689**	**4,066,789**	**4,041,789**	**4,041,789**	**4,041,789**	**50,129**	**1.26%**	
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	77,380	46,000	-49.73%	11,896	33,550	25,569	**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	14,090	13,100	-7.09%	11,397	10,993	13,762	**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	7,500	7.14%	3,418	6,880	1,027	**7,000**	**7,000**	**7,000**	**7,000**	(500)	-6.67%	

2026 - Expenditures Dept: 04 - RCC Dispatch (Regional Communications)	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)	2026 - Budgetary Notes / Comments
Utilities													
43-0500 Electricity	6,026	9,000	100.00%	6,746	3,700	5,157	10,500	10,500	10,500	10,500	1,500	16.67%	Patten/Millinocket Sites now included
43-0600 Propane (NEW)							4,000	4,000	4,000	4,000	4,000	0.00%	Tower Site Generators
43-1500 Telephone	22,634	15,000	0.00%	18,012	16,080	22,120	18,000	18,000	18,000	18,000	3,000	20.00%	LTE Backhaul for Tower Sites
43-2000 Internet	1,718	2,500		1,896	1,875	1,610	3,500	3,500	3,500	3,500	1,000	40.00%	Starlink Addition
Utilities Totals	30,378	26,500	20.45%	26,654	21,280	28,564	**36,000**	**36,000**	**36,000**	**36,000**	9,500	35.85%	
Rental													
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%	Annual Percentage Increase @ 3% / $24,000 Millinocket (New)
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							4,000	4,000	4,000	4,000	4,000	#DIV/0!	Lawn Mowing / Bush Hogging @ Tower Sites / Currently recorded under Rental of Land
46-1500 Electrical	0	250	0.00%	0	250	0	0	0	0	0	-250	-100.00%	Moved $250 below to Equipment Repairs
46-3000 Equipment / Furniture	0	4,000	0.00%	0	4,000	1,485	4,250	4,250	4,250	4,250	250	6.25%	See Above
46-5500 Radios - Base	85,178	70,000	0.00%	40,743	68,000	75,678	76,180	76,180	76,180	76,180	6,180	8.83%	Service Contract for Radio System, Zetron PSP Care for Radio Consoles
46-6500 Office Equipment	1,185	2,000	0.00%	603	2,000	840	2,000	2,000	2,000	2,000	0	0.00%	
46-7600 Software Licensing	49,284	35,000	0.00%	16,121	35,000	36,090	35,000	35,000	35,000	35,000	0	0.00%	
Repair & Maintenance Totals	135,647	111,250	0.00%	57,467	109,250	114,094	**121,430**	**121,430**	**121,430**	**121,430**	10,180	9.15%	
Office Services Expense													
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%	NENA/APCO Memberships
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%	Increased Based on Historical Totals / 5 Yr Avg
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													
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%	Consistent Full Staffing
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													
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 Dept: 04 - RCC Dispatch (Regional Communications)	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)	2026 - Budgetary 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 Dept: 05 - District Attorney	*2024* *Actuals*	2025 Budget	*2025* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2026** **Dept. Head**	**2026** **Commissioners**	***26 vs 25*** ***$$ Inc / (Dec)***	***26 vs 25*** ***% Inc / (Dec)***	**2026 - Budgetary** **Notes / Comments**
46 Deferred Disposition	*5,040*	6,000	*3,330*	*7,600*	*5,533*	**6,000**	**6,000**	*0*	*0.00%*	
07 Other DA (VOCA Grant $$)	*55,000*	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**	**61,000**	***0***	***0.00%***	

2026 - Expenditures Dept: 05 - District Attorney	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)	2026 - Budgetary 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 Dept: 05 - District Attorney	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)	2026 - Budgetary Notes / Comments
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%	MEDATS / Updated System
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%	
Traveling 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%	
Traveling 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%	

2026 - Expenditures Dept: 05 - District Attorney	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)	2026 - Budgetary 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%	G 3-996-02 / $40,824 / 25 Beg Balance
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%	G 3-996-34 / $14,476 / 25 Beg Balance
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%	G 3-996-30 / $30,746 / 25 Beg Balance
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**			

2026 - Revenues Dept: 06 - County Commissioners	2024 Actuals	2025 Budget	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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 Dept: 06 - County Commissioners	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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 Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Building / Repair & Maintenance										
46-6500 Office Equipment	2,147	500	0.00%	1,200	620	1,824	**500**	0	0.00%	
Repair & Maintenance Totals	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%	
Office Services Expense Totals	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%	
Reg & Training Totals	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%	
Food & Groceries Totals	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%	
Supplies Totals	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%	
Supplies Totals	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%***	
Difference from Prior Year	*36,978*	*(38,462)*		*(33,294)*			***52,590***			

2026 - Expenditures Dept: 07 - Treasurer / Finance	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Payroll										
31-0005 County Officers	13,127	14,037	2.00%	13,635	13,496	12,700	**14,201**	164	1.17%	COLA
31-0006 Department Head	83,660	87,672		101,000	75,784	76,044	**103,596**	15,924	18.16%	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	1.03%	COLA
31-0011 Assist to Dept. Head	63,653	57,161	6.27%	89,941	51,174	64,556	**61,483**	4,322	7.56%	COLA & Step
34-0001 Regular PT Payroll	7,713	23,309	0.00%	13,801	27,465	24,667	**30,243**	6,934	29.75%	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%	Census Change
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%	New / HSA Health Plan
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%	Census Change
47-3500 ME PERS (Retire)	15,175	14,628	34.58%	11,508	8,836	9,113	**14,628**	0	0.00%	Census Change
47-3700 PD FAM MED LEAVE (PFML)		2,547	0.00%	2,738			**1,401**	-1,146	-45.00%	1% - Payroll tax now split @ 1/2% each
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%	Edmunds / TRIO Archive & HRIS
40-0350 Payroll Services	20,936	32,300		37,894			**38,000**	5,700	17.65%	Adjustment Based on 2025 Actuals
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%	Increased Costs, Contractor ($5K)
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%	

2026 - Expenditures Dept: 07 - Treasurer / Finance	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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%	G 3-996-08 / $10,679 / 25 Beg Balance
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***	**527,470**	***77,295***	***17.17%***	
Difference from Prior Year	20,462	23,454		89,993			***77,295***			

2026 - Expenditures Dept: 08 - County Buildings	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Payroll											
31-0006 Department Head	80,404	80,558	4.00%	80,439	70,490	72,985	86,723	86,723	6,165	7.65%	COLA
31-0040 Custodians	238,788	239,315	1.96%	259,179	197,953	216,517	244,214	244,214	4,899	2.05%	COLA & Step / Contractual
31-0041 Maintenance Technician	73,157	98,480	0.13%	81,877	77,159	75,429	106,333	106,333	7,853	7.97%	COLA & Step
Payroll Services Totals	392,349	418,353	1.90%	421,495	345,602	364,931	**437,271**	**437,271**	**18,918**	**4.52%**	
Employee Benefits											
47-1900 Self Funded Risk Pool	4,903	5,600	51.35%	5,537	4,300	4,597	5,600	5,600	0	0.00%	
47-2400 Insurance - Employee	144,324	148,208	29.95%	144,700	113,631	110,768	157,412	157,412	9,204	6.21%	
47-2410 HRA - Hlth Reimburse	2,315	3,000	20.00%	600	2,360	1,659	1,000	1,000	-2,000	-66.67%	Adjustment Based on 2025 Actuals
47-2415 Hlth Insurance Stipend	4,000	3,000		3,005	3,000	2,501	3,000	3,000	0	0.00%	
47-2420 Hlth Sav Account (HSA)		8,000	0.00%	8,000			8,000	8,000	0	0.00%	
47-2500 Unemployment Insurance	0	500	0.00%	0	500	100	500	500	0	0.00%	
47-3300 Workers Comp	22,795	26,025	10.00%	16,929	22,546	20,400	19,603	19,603	-6,422	-24.68%	Improving WC Rates
47-3400 Def Compensation	6,716	7,390	8.11%	6,938	10,385	5,538	7,815	7,815	425	5.75%	
47-3500 ME PERS (Retire)	20,465	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 PD FAM MED LEAVE (PFML)		4,184		4,038			2,186	2,186	-1,998	0.00%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	31,714	32,004	1.90%	36,672	27,128	28,836	33,451	33,451	1,447	4.52%	
Employee Benefits Totals	237,231	257,911	21.05%	247,260	201,325	196,417	**259,567**	**259,567**	1,656	0.64%	
Division 3 - Payroll Totals	**629,580**	**676,264**	**8.44%**	**668,754**	**546,927**	**561,347**	**696,838**	**696,838**	**20,574**	**3.04%**	
Services											
40-0800 Consulting Fees	368	1,000		780			51,000	51,000	50,000	0.00%	Haley Ward
40-3500 Cleaning & Sanitizing	1,130	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 Gas / Light Maintenance	688	1,000	0.00%	482	610	492	2,250	2,250	1,250	125.00%	Combine w/ parts below
42-0800 Parts	1,323	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 Dept: 08 - County Buildings	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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%	Adjustment Based on Actuals / 5 Yr Avg
46-1500 Electrical	34,132	10,000	100.00%	32,690	5,800	20,029	20,000	20,000	10,000	100.00%	Adjustment Based on Actuals
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%	Annual Inspections Required Now
46-3500 Heating	66,007	32,500	0.00%	47,254	28,800	45,481	35,000	35,000	2,500	7.69%	Adjustment Based on Actuals
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%	CC / County Bid Process
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 Dept: 08 - County Buildings	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Heating Fuel											
52-0500 Natural Gas (Heating)	71,124	150,000	-6.25%	150,902	152,000	117,830	120,000	120,000	-30,000	-20.00%	
Heating Fuel Totals	71,124	150,000	-6.25%	150,902	152,000	117,830	**120,000**	**120,000**	(30,000)	-20.00%	
Supplies											
53-1500 Cleaning & Disinfecting	15,123	20,000	33.33%	16,435	8,800	8,719	20,000	20,000	0	0.00%	
53-2500 Maintenance	19,594	10,000	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	1,500	0.00%	2,022	1,300	2,686	1,500	1,500	0	0.00%	
Supplies Totals	37,262	31,500	18.87%	35,339	21,900	31,147	36,500	36,500	5,000	15.87%	
Uniforms & Clothing											
54-0500 Clothing - Uniforms	2,242	1,750	0.00%	2,466	1,700	1,914	1,750	1,750	0	0.00%	
Uniforms & Clothing Totals	2,242	1,750	0.00%	2,466	1,700	1,914	1,750	1,750	0	0.00%	
Reading & Reference											
55-0500 Periodicals & Subscriptions	658	500	47.93%	0	468	456	500	500	0	0.00%	
Periodicals & Subscriptions Totals	658	500	47.93%	0	468	456	500	500	0	0.00%	
Division 5 - Supplies & Materials Totals	***111,285***	***183,750***	***-2.57%***	***188,707***	***176,068***	***151,347***	***158,750***	***158,750***	***(25,000)***	***-13.61%***	
Capital Equipment											
73-3500 Maintenance Equipment	3,500	3,500	0.00%	3,500	3,500	3,500	3,500	3,500	0		G 3-996-43 / $1,520 / 25 Beg Balance
Division 7 - Bldg & Equip Totals	***3,500***	***3,500***	***0.00%***	***3,500***			***3,500***	***3,500***	***0***		
Department Totals	***1,363,986***	**1,446,264**	***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)*	*59,272*		*59,074*			***48,174***	***48,174***			

2026 - Revenues	2024	2025	2025	5 Year	5 Year	2026	2026	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 10 - Deeds, Registry of	Actuals	Budget	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	BAC	Approved	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
22 Fees - Registry of Deeds	1,248,817	1,100,000	1,045,602	1,121,000	1,268,647	1,250,000	1,250,000	1,250,000	1,250,000	150,000	13.64%	
Department Totals	**1,248,817**	**1,100,000**	**1,045,602**	**1,121,000**	**1,268,647**	**1,250,000**	**1,250,000**	**1,250,000**	**1,250,000**	**150,000**	**13.64%**	

2026 - Expenditures Dept: 10 - Deeds, Registry of	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	2026 Commissioners	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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%	1% - Payroll tax split @ 1/2% each
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												

2026 - Expenditures	2024	2025	25 vs 24	2025	2025	5 Year	5 Year	2026	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 10 - Deeds, Registry of	Actuals	Budget	% Inc / (Dec)	YTD TRIO (June)	Actuals (Estimated)	Budget Avg.	Actuals Avg.	Dept. Head	Commissioners	$$ Inc / (Dec)	% Inc / (Dec)	Notes / Comments
46-6500 Office Equipment	2,360	3,000	20.00%	1,516	3,031	2,600	2,672	3,000	3,000	0	0.00%	
Repair & Maintenance Totals	2,360	3,000	20.00%	1,516	3,031	2,600	2,672	**3,000**	**3,000**	0	0.00%	
Office Services Expense												
48-0500 Advertising	0	250	0.00%	0	0	250	0	250	250	0	0.00%	
48-2000 Dues & Fees (Not State)	430	500	0.00%	200	400	500	394	500	500	0	0.00%	
48-2500 Microfilming	0	5,500	0.00%	0	0	5,500	2,656	5,500	5,500	0	0.00%	
48-3500 Postage	4,495	5,500	10.00%	1,686	3,372	5,100	4,325	5,500	5,500	0	0.00%	
48-4000 Printing Services	0	1,000	0.00%	0	0	1,000	66	1,000	1,000	0	0.00%	
Office Services Expense Totals	4,925	12,750	4.08%	1,886	3,772	12,350	7,441	**12,750**	**12,750**	0	0.00%	
Registration & Training												
49-3400 Registration & Enrollment	75	600	0.00%	0	0	600	31	600	600	0	0.00%	
Reg & Training Totals	75	600	0.00%	0	0	600	31	**600**	**600**	0	0.00%	
Division 4 - Serv & Utilities Totals	**32,345**	**50,950**	**13.35%**	**15,905**	**31,810**	**51,950**	**34,344**	**50,950**	**50,950**	**0**	**0.00%**	
Supplies												
53-2400 Equipment	0	1,000	0.00%	123	246	1,200	130	1,000	1,000	0	0.00%	
53-3000 Medical - Med Lab	0	25	0.00%	0	0	25	7	25	25	0	0.00%	
53-3500 Office Supplies	1,744	5,500	0.00%	1,151	2,303	5,500	2,111	5,500	5,500	0	0.00%	
53-4500 Printing & Reproduction	171	2,000	-50.00%	98	196	3,600	176	2,000	2,000	0	0.00%	
Supplies Totals	1,915	8,525	-19.00%	1,373	2,745	10,325	2,425	**8,525**	**8,525**	0	0.00%	
Reading & Reference Materials												
55-1000 Statute & Reference Mater	0	250	0.00%	0	0	250	14	250	250	0	0.00%	
Supplies Totals	0	250	0.00%	0	0	250	14	**250**	**250**	**0**	0.00%	
Division 5 - Supplies & Materials Totals	**1,915**	**8,775**	**-18.56%**	**1,373**	**2,745**	**10,575**	**2,439**	**8,775**	**8,775**	**0**	**0.00%**	
Capital Equipment												
73-2500 Furniture & Fixtures	2,000	2,000	0.00%	0	2,000	2,000	1,019	2,000	2,000	0	0.00%	
73-7500 Computer Equipment	20,000	5,000	-75.00%	1,471	5,000	15,000	9,000	5,000	5,000	0	0.00%	G 3-996-12 / $77,404 / 25 Beg Balance
Division 7 - Bldg & Equip Totals	**22,000**	**7,000**	**-68.18%**	**1,471**	**7,000**	**17,000**	**10,019**	**7,000**	**7,000**	**0**	**0.00%**	
Department Totals	**397,303**	**453,607**	**2.84%**	**198,155**	**406,369**	**428,948**	**370,621**	465,331	465,331	**11,724**	**2.58%**	
Difference from Prior Year	30,639	12,548			9,065			**11,724**	**11,724**			

2026 - Revenues Dept: 11 - Probate, Registry of	2024 Actuals	2025 Budget	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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 Dept: 11 - Probate, Registry of	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 YTD TRIO (June)	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)	2026 - Budgetary Notes / Comments
Payroll														
31-0005 County Officers	110,584	115,082	5.57%	57,439	114,878	104,400	104,584	119,690	119,690	119,690	119,690	4,608	4.00%	COLA
31-0010 Deputy to County Officer	56,683	58,947	4.02%	27,122	54,244	52,678	53,413	59,285	59,285	59,285	59,285	338	0.57%	COLA & Step (Census Change)
31-0020 Regular Employees	125,451	129,249	6.01%	53,321	106,643	114,167	103,316	145,942	145,942	145,942	145,942	16,693	12.92%	Contractual
34-0001 Regular PT Payroll	14,979	25,025		13,769	27,538	19,598	16,543	26,743	26,743	26,743	26,743	1,718	6.86%	25 hours / week / half funded by Surch
Payroll Services Totals	307,697	328,303	5.69%	151,651	303,302	283,003	271,240	***351,660***	***351,660***	***351,660***	***351,660***	23,357	7.11%	
Employee Benefits														
47-1900 Self Funded Risk Pool	4,203	4,500	0.00%	2,897	5,794	4,240	4,211	6,000	6,000	6,000	6,000	1,500	33.33%	Adjustment Based on 2025 Actuals
47-2400 Insurance - Employee	111,732	119,396	5.00%	27,701	55,402	107,462	87,218	58,969	58,969	83,969	83,969	-35,427	-29.67%	Census Change
47-2410 HRA - Hlth Reimburse	1,787	2,000	-20.00%	0	0	2,340	1,754	0	0	0	0	-2,000	-100.00%	Adjustment Based on 2025 Actuals
47-2415 Hlth Insurance Stipend	5,000	3,000	0.00%	4,339	8,678			9,000	9,000	9,000	9,000	6,000	0.00%	
47-2420 Hlth Sav Account (HSA)		10,000	0.00%	0	10,000			4,000	4,000	4,000	4,000	-6,000	0.00%	
47-3300 Worker's Comp	1,922	2,200	-45.00%	764	1,528	4,561	3,673	1,750	1,750	1,750	1,750	-450	-20.45%	Adjustment Based on 2025 Actuals
47-3400 Def Compensation	4,248	7,317	4.25%	164	327	5,491	3,018	2,500	2,500	2,500	2,500	-4,817	-65.83%	Adjustment Based on 2025 Actuals
47-3500 ME PERS (Retire)	8,977	14,453	3.11%	6,586	13,171	12,770	10,173	17,211	17,211	17,211	17,211	2,758	19.08%	
47-3700 PD FAM MED LEAVE (PFML)		3,283	0.00%	1,503	3,006			1,758	1,758	1,758	1,758	-1,525	-46.44%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	24,941	25,115	5.69%	13,098	26,196	21,650	21,043	26,902	26,902	26,902	26,902	1,787	7.12%	
Employee Benefits Totals	162,810	191,264	10.87%	57,051	124,102	161,272	136,223	***128,091***	***128,091***	***153,090***	***153,090***	(38,174)	-19.96%	
Division 3 - Payroll Totals	***470,508***	***519,567***	***7.54%***	***208,702***	***427,405***	***444,275***	***407,463***	***479,750***	***479,750***	***504,750***	***504,750***	***(14,817)***	***-2.85%***	
Services														
40-0200 Computer Programming	1,000	1,000	0.00%	1,341	1,341	1,400	1,409	1,000	1,000	2,000	2,000	1,000	100.00%	
40-7100 Judge's Services	275	1,000	0.00%	500	1,000	1,000	1,489	1,000	1,000	1,000	1,000	0	0.00%	
40-8200 Court Appointed Officer	61,672	70,000	0.00%	38,419	76,837	70,000	58,450	70,000	70,000	80,000	80,000	10,000	14.29%	
40-8700 Deputy's Services	285	500	0.00%	140	280	500	199	500	500	500	500	0	0.00%	
Services Totals	63,232	72,500	0.00%	40,399	79,458	72,900	61,548	***72,500***	***72,500***	***83,500***	***83,500***	11,000	15.17%	
Traveling Expenses														
41-0500 Automobile Mileage	215	300	0.00%	0	0	360	128	300	300	300	300	0	0.00%	
41-1000 Meals	102	500	0.00%	0	0	500	20	500	500	500	500	0	0.00%	
41-1500 Lodging	432	750	0.00%	0	0	750	86	750	750	750	750	0	0.00%	
41-2700 Airline, Bus, Etc	0	700	0.00%	0	0	700	0	700	700	700	700	0	0.00%	
Traveling Expenses Totals	749	2,250	0.00%	0	0	2,310	235	***2,250***	***2,250***	***2,250***	***2,250***	0	0.00%	

2026 - Expenditures Dept: 11 - Probate, Registry of	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 YTD TRIO (June)	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)	2026 - Budgetary Notes / Comments
Utilities														
43-1500 Telephone	502	600	0.00%	272	544	600	509	600	600	600	600	0	0.00%	
Utilities Totals	502	600	0.00%	272	544	600	509	**600**	**600**	**600**	**600**	0	0.00%	
Building / Repair & Maintenance														
46-6500 Office Equipment	0	1,000	0.00%	894	1,788	1,000	1,077	1,000	1,000	1,000	1,000	0	0.00%	
Repair & Maintenance Totals	0	1,000	0.00%	894	1,788	1,000	1,077	**1,000**	**1,000**	**1,000**	**1,000**	0	0.00%	
Office Services Expense														
48-0500 Advertising	45,071	40,000	0.00%	21,119	42,239	43,000	46,420	40,000	40,000	40,000	40,000	0	0.00%	
48-2000 Dues & Fees (Not State)	1,096	550	0.00%	3,322	6,644	550	2,391	550	550	550	550	0	0.00%	
48-3500 Postage	5,848	5,500	0.00%	3,696	7,391	5,500	5,934	5,500	5,500	7,000	7,000	1,500	27.27%	
Office Services Expense Totals	52,014	46,050	0.00%	28,137	56,274	49,050	54,745	**46,050**	**46,050**	**47,550**	**47,550**	1,500	3.26%	
Registration & Training														
49-2500 Witness Fees & Expenses	0	0	#DIV/0!	0	0	120	0	0	0	0	0	0	#DIV/0!	
49-3400 Registrations & Enrollments	0	500	0.00%	0	0	500	0	500	500	500	500	0	0.00%	
Reg & Training Totals	0	500	0.00%	0	0	620	0	**500**	**500**	**500**	**500**	0	0.00%	
Division 4 - Serv & Utilities Totals	**116,497**	**122,900**	**0.00%**	**69,702**	**138,064**	**126,480**	**118,114**	**122,900**	**122,900**	**135,400**	**135,400**	12,500	10.17%	
Supplies														
53-3500 Office Supplies	5,109	4,200	0.00%	2,960	5,919	3,780	5,610	4,200	4,200	6,000	6,000	1,800	42.86%	
Supplies Totals	5,109	4,200	0.00%	2,960	5,919	3,780	5,610	**4,200**	**4,200**	**6,000**	**6,000**	1,800	42.86%	
Reading & Reference Materials														
55-1000 Statute & Reference Mater	1,915	2,450	-30.00%	499	998	3,290	2,387	2,450	2,450	3,000	3,000	550	22.45%	
Reading & Reference Totals	1,915	2,450	-30.00%	499	998	3,290	2,387	**2,450**	**2,450**	**3,000**	**3,000**	550	22.45%	
Division 5 - Supplies & Materials Totals	**7,024**	**6,650**	**-13.64%**	**3,459**	**6,918**	**7,070**	**7,996**	**6,650**	**6,650**	**9,000**	**9,000**	**2,350**	**35.34%**	
Capital Equipment														
73-2500 Furniture & Fixtures	1,500	1,500	0.00%	0	1,500	1,500	1,560	1,500	1,500	1,500	1,500	0	0.00%	G 996-09 / $5,136 / 25 Beg Bal
Division 7 - Bldg & Equip Totals	**1,500**	**1,500**	**0.00%**	**0**	**1,500**	**1,500**	**1,560**	**1,500**	**1,500**	**1,500**	**1,500**	**0**	**0.00%**	
Department Totals	**595,529**	**650,617**	**5.75%**	**281,863**	**573,886**	**579,325**	**535,133**	610,800	610,800	650,650	650,650	**33**	**0.01%**	
Difference from Prior Year	79,183	35,370			(21,643)			**(39,817)**	**(39,817)**	**33**	**33**			

2026 - Revenues Dept: 12 - Sheriff	2024 Actuals	2025 Budget	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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 Dept: 12 - Sheriff	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)	2026 - Budgetary Notes / Comments
Payroll													
31-0005 County Officers	115,367	119,668	4.00%	119,486	101,687	106,750	124,449	124,449	124,449	124,449	4,781	4.00%	COLA
31-0010 Deputy to County Officer	101,016	100,693	6.62%	112,050	89,082	80,705	109,939	109,939	109,939	109,939	9,246	9.18%	COLA & Step
31-0011 Assist to Dept. Head	103,522	64,912	-4.19%	64,021	62,002	71,059	66,865	66,865	66,865	66,865	1,953	3.01%	COLA & Step
31-0013 Lt of Support Services	226,280	192,480	5.96%	206,476	166,939	182,706	200,176	200,176	200,176	200,176	7,696	4.00%	COLA
31-0014 Sergeants	482,211	631,160	20.64%	598,148	495,363	507,181	735,683	735,683	735,683	735,683	104,523	16.56%	Contractual
31-0015 Investigator	375,024	514,560	5.51%	416,881	423,246	290,636	535,934	535,934	535,934	535,934	21,374	4.15%	Contractual
31-0016 Corporals	176,170	257,056	4.91%	319,496	217,801	207,950	345,192	345,192	345,192	345,192	88,136	34.29%	Contractual
31-0020 Regular Employees	133,281	150,904	2.29%	156,930	134,457	138,385	99,943	99,943	99,943	99,943	-50,961	-33.77%	Contractual / Personnel Changes
31-0045 Deputy Sheriffs	2,289,435	2,456,912	14.62%	2,266,993	1,771,383	1,894,158	2,547,081	2,547,081	2,547,081	2,547,081	90,169	3.67%	Contractual
31-0080 Stipend	4,255	30,000	48.51%	11,076	22,920	8,186	42,000	42,000	42,000	42,000	12,000	40.00%	Increased Contractual Amounts
33-0001 Overtime / FT Payroll	523,966	450,000	50.00%	569,820	257,000	430,944	450,000	450,000	450,000	450,000	0	0.00%	
34-0001 Regular PT Payroll	52,207	125,000	177.78%	85,125	56,800	49,276	100,000	100,000	100,000	100,000	-25,000	-20.00%	
Payroll Services Totals	4,582,734	5,093,345	16.52%	4,926,504	3,798,680	3,967,936	***5,357,261***	***5,357,261***	***5,357,261***	***5,357,261***	263,916	5.18%	
Employee Benefits													
47-1000 Claims, Damages & Judgment	0	500	0.00%	0	500	0	500	500	500	500	0	0.00%	
47-1900 Self Funded Risk Pool	44,516	47,040	12.00%	52,520	43,808	42,621	5,500	5,500	5,500	5,500	-41,540	-88.31%	Adjustment Based on 2025 Actuals
47-2400 Insurance - Employee	1,180,294	1,145,000	0.00%	1,192,039	1,056,600	987,237	1,217,000	1,217,000	1,217,000	1,217,000	72,000	6.29%	Census Changes
47-2415 Health Insurance Stipend	37,310	25,200	-3.08%	34,335	20,640	26,101	32,400	32,400	32,400	32,400	7,200	28.57%	Census Changes
47-2420 Hlth Sav Account (HSA)	142,000	165,000		165,000	82,500	153,500	81,000	81,000	81,000	81,000	-84,000	-50.91%	
47-2500 Unemployment Insurance	0	2,500	0.00%	0	2,500	377	2,500	2,500	2,500	2,500	0	0.00%	
47-3300 Worker's Comp	324,686	370,618	10.00%	327,246	289,031	265,321	340,000	340,000	340,000	340,000	-30,618	-8.26%	Adjustment Based on 2025 Actuals
47-3400 Def Compensation	29,235	34,415	0.00%	18,732	44,507	35,671	20,817	20,817	20,817	20,817	-13,598	-39.51%	
47-3500 ME PERS (Retire)	447,042	422,090	5.59%	416,040	299,737	353,107	486,998	486,998	486,998	486,998	64,908	15.38%	Contractual / New Plan (3C)
47-3700 PD FAM MED LEAVE (PFML)		48,636	0.00%	47,951			25,397	25,397	25,397	25,397	-23,239	-47.78%	1% - Payroll tax now split @ 1/2% each
47-3800 Social Security (EMP)	358,547	372,065	11.02%	401,529	287,170	304,398	388,574	388,574	388,574	388,574	16,509	4.44%	
Employee Benefits Totals	2,576,583	2,633,064	12.18%	2,655,391	2,102,119	2,098,303	***2,600,686***	***2,600,686***	***2,600,686***	***2,600,686***	(32,378)	-1.23%	
Division 3 - Payroll Totals	***7,159,317***	***7,726,409***	***15.01%***	***7,581,895***	***5,900,799***	***6,066,240***	***7,957,946***	***7,957,946***	***7,957,946***	***7,957,946***	***231,537***	***3.00%***	

2026 - Expenditures Dept: 12 - Sheriff	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)	2026 - Budgetary 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%	Power DMS / Schedule Module
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%	Increased Use / Contracts
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%	

2026 - Expenditures Dept: 12 - Sheriff	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)	2026 - Budgetary Notes / Comments
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%	*Adjusted Based on Actuals*
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%	

2026 - Expenditures Dept: 12 - Sheriff	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)	2026 - Budgetary 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%	*Change Account Title to: K9 Program*
56-2000 K9 Medical	105	0	-100.00%	210	200	63	0	0	0	0	0	0.00%	*Once account would cover*
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	665,000	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%*				

2026 - Revenues	2024	2025	2025	2025	5 Year	5 Year	2026	26 vs 25	26 vs 25	2026 - Budgetary
Dept: 13 - Civil Process (Sheriff)	*Actuals*	Budget	*YTD TRIO (June)*	*Actuals (Estimated)*	*Budget Avg.*	*Actuals Avg.*	**Dept. Head**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
12 - Civil Services - Civil	*316,061*	360,000	*124,809*	*299,541*	*284,936*	*256,082*	**339,600**	*-20,400*	*-5.67%*	*Changes in the Maine Civil Process /*
14 - Civil Surcharge - Civil	*112,770*	130,000	*44,850*	*107,640*	*96,000*	*84,751*	**130,000**	*0*	*0.00%*	*Significant Decrease in Major Service*
Department Totals	***428,831***	**490,000**	***169,659***	***407,181***	***380,936***	***340,833***	**469,600**	***(20,400)***	***-4.16%***	
Difference from Prior Year	*(50,166)*	*(51,980)*		*(21,651)*			**(20,400)**			
Surplus / (Deficit)	*(113,149)*			*(82,819)*						

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**
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	***468,988***	***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	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**
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%*	
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%*	*G 996-29 / $41,941 / 25 Beg Bal*
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	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.	Dept. Head	Commissioners	$$ 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%**	
Difference from Prior Year	910	1,500	(36,219)	466			**35,925**	**35,925**			

2026 - Expenditures Dept: 14 - UT Administration	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Payroll											
31-0006 Department Heads	72,732	75,690	4.02%	75,579	64,632	66,588	**78,719**	**78,719**	3,029	4.00%	COLA
31-0011 Assist to Dept Head	54,443	56,534	9.69%	55,953	53,872	53,413	**60,308**	**60,308**	3,774	6.68%	COLA & Step
33-0001 Overtime / FT PR		1,000		404	0	768	**1,000**	**1,000**	0	0.00%	
Payroll Services Totals	127,174	133,224	7.18%	131,936	118,704	120,309	***140,027***	***140,027***	6,803	5.11%	
Employee Benefits											
47-1900 Self Funded Risk Pool	1,875	1,500	-16.29%	2,189	1,708	1,804	**2,250**	**2,250**	750	50.00%	Adjustment Based on 2025 Actuals
47-2400 Insurance - Employee	38,359	46,165	0.00%	31,502	39,810	33,154	**35,004**	**35,004**	-11,161	-24.18%	Census Change
47-2420 Hlth Sav Account (HSA)		6,000	0.00%	6,000			**4,000**	**4,000**	-2,000	0.00%	
47-3300 Worker's Comp	769	1,000	-33.33%	620	2,998	2,291	**1,000**	**1,000**	0	0.00%	Adjustment Based on 2025 Actuals
47-3400 Def Compensation	5,094	5,677	4.03%	5,290	6,407	6,029	**5,904**	**5,904**	227	4.00%	
47-3500 ME PERS (Retire)	0	0	-100.00%	0	2,565	0	**0**	**0**	0	0.00%	
47-3700 PD FAM MED LEAVE (PFML)		1,322	0.00%	1,288			**695**	**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	9,604	**10,636**	**10,636**	521	5.15%	
Employee Benefits Totals	57,391	71,779	5.68%	58,423	63,934	54,951	***59,489***	***59,489***	(12,290)	-17.12%	
Division 3 - Payroll Totals	***184,565***	***205,003***	***6.65%***	***190,359***	***182,638***	***175,260***	***199,516***	***199,516***	***(5,487)***	***-2.68%***	
Services											
40-0300 Computer Services	174	450	350.00%	680	170	215	**950**	**950**	500	111.11%	Power DMS / Wix / Grammarly (below)
40-0400 Legal Assistance	4,562	2,500	0.00%	2,652	2,300	2,277	**2,500**	**2,500**	0	0.00%	
Services Totals	4,736	2,950	13.46%	3,332	2,470	2,491	***3,450***	***3,450***	500	16.95%	
Traveling Expenses											
41-0500 Mileage	132	400	0.00%	34	267	0	**200**	**200**	-200	-50.00%	
41-1000 Meals	249	400	0.00%	0	380	166	**400**	**400**	0	0.00%	
41-1500 Lodging	0	300	0.00%	0	300	128	**300**	**300**	0	0.00%	
Traveling Expenses Totals	381	1,100	0.00%	34	840	378	***900***	***900***	(200)	-18.18%	
Utilities											
43-1500 Telephone	1,358	1,700	0.00%	999	1,720	1,184	**1,700**	**1,700**	0	0.00%	
Utilities Totals	1,358	1,700	0.00%	999	1,720	1,184	***1,700***	***1,700***	0	0.00%	

2026 - Expenditures Dept: 14 - UT Administration	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Building / Repair & Maintenance											
46-6500 Office Equipment	1,304	900	0.00%	1,039	910	748	**500**	**500**	-400	-44.44%	Moved Wix & Grammarly Above
Repair & Maintenance Totals	1,304	900	0.00%	1,039	910	748	**500**	**500**	(400)	-44.44%	
Office Services Expense											
48-0500 Advertising	80	200	0.00%	36	200	29	**300**	**300**	100	0.00%	Liquor License / Event / Amusement
48-3500 Postage	704	900	12.50%	600	820	570	**900**	**900**	0	0.00%	
48-4000 Printing Services	350	350	71.90%	0	280	149	**350**	**350**	0	0.00%	Checks
Office Services Expense Totals	1,134	1,450	26.09%	636	1,260	743	***1,550***	***1,550***	100	6.90%	
Registration & Training											
49-3400 Registration & Enrollment	135	200	0.00%	234	380	233	**200**	**200**	0	0.00%	
Reg & Training Totals	135	200	0.00%	234	380	233	***200***	***200***	0	0.00%	
Division 4 - Serv & Utilities Totals	***9,047***	***8,300***	***8.50%***	***6,274***	***7,580***	***5,776***	***8,300***	***8,300***	***0***	***0.00%***	
Supplies											
53-2400 Equipment	370	400	0.00%	0	410	229	**400**	**400**	0	0.00%	
53-3500 Office Supplies	843	850	0.00%	317	830	727	**850**	**850**	0	0.00%	
Supplies Totals	1,213	1,250	0.00%	317	1,240	956	***1,250***	***1,250***	0	0.00%	
Uniforms & Clothing											
54-0500 Clothing / Uniforms	130	500	0.00%	0	450	171	**400**	**400**	-100	-20.00%	Safety Clothing
Uniforms & Clothing Totals	130	500	0.00%	0	450	171	***400***	***400***	(100)	-20.00%	
Reading & Reference Materials											
55-0500 Periodicals & Subscriptions	52	100	0.00%	104	220	73	**150**	**150**	50	50.00%	Lincoln News & Bangor Daily
55-1000 Statute & Reference Mater	0	50	0.00%	0	50	62	**50**	**50**	0	0.00%	
Reading & Reference Totals	52	150	0.00%	104	270	135	***200***	***200***	50	33.33%	
Division 5 - Supplies & Materials Totals	***1,395***	***1,900***	***0.00%***	***421***	***1,960***	***1,262***	***1,850***	***1,850***	***(50)***	***-2.63%***	
Department Totals	***195,006***	**215,203**	***6.65%***	***197,054***	***192,178***	***182,298***	**209,666**	**209,666**	***(5,537)***	***-2.57%***	
Difference from Prior Year	*14,947*	*13,426*		*2,048*			***(5,537)***	***(5,537)***			

2026 - Revenues Dept: 15 - IT (Info & Tech)	*2024* *Actuals*	2025 Budget	*2025* *YTD TRIO (June)*	*2025* *Actuals (Estimated)*	*5 Year* *Budget Avg.*	*5 Year* *Actuals Avg.*	**2026** **Dept. Head**	**2026** **Commissioners**	***26 vs 25*** ***$$ Inc / (Dec)***	***26 vs 25*** ***% Inc / (Dec)***	**2026 - Budgetary** **Notes / Comments**
07 Other / Misc	*10,156*	10,000	5,128	*10,257*	*10,000*	*9,624*	**10,000**	**10,000**	*0*	*0.00%*	
Department Totals	***10,156***	**10,000**	***5,128***	***10,257***	***10,000***	***8,598***	**10,000**	**10,000**	***0***	***0.00%***	
Difference from Prior Year	*156*	*0*	*(722)*	*100*			**0**	**0**			

2026 - Expenditures Dept: 15 - IT (Info & Tech)	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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 Dept: 15 - IT (Info & Tech)	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	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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
73-7500 Computer Equipment	80,000	80,000	0.00%	80,000	78,700	80,751	**40,000**	**40,000**	-40,000	-50.00%	G 996-18 / $90,132 / 25 Beg Bal
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	5 Year	2026	26 vs 25	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 Dept. 19 - Health & Safety	*2024* *Actuals*	2025 Budget	*25 vs 24* *% Inc / (Dec)*	*2025* *Actuals (Estimated)*	5 Year Budget Avg.	5 Year Actuals Avg.	**2026** **Dept. Head**	***26 vs 25*** ***$$ Inc / (Dec)***	***26 vs 25*** ***% Inc / (Dec)***	**2026 - Budgetary** **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%***	
Difference from Prior Year	*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	*25 vs 24*	*2025*	5 Year	5 Year	**2026**	***26 vs 25***	***26 vs 25***	**2026 - Budgetary**
Dept. 24 - Bridge Account	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
47-0500 Bridges	100	100	*0.00%*	*100*	*100*	*80*	**100**	*0*	*0.00%*	
Department Totals	**100**	**100**	***0.00%***	***100***	***100***	***80***	**100**	***0***	***0.00%***	
Difference from Prior Year	*0*	0		*0*			***0***			

2026 - Expenditures Dept. 30 - Development Corporations	*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)***	**2026 - Budgetary** **Notes / Comments**
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%***	
Difference from Prior Year	*0*	0		*0*			***(13,000)***	***(13,000)***	***(13,000)***	***(13,000)***			

2026 - Expenditures Dept. 31 - Loans & Interest	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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%	Increased TAN Needs
45-0600 Payments on PRCC Bond	605,042	605,042	-58.33%	605,042	604,034	649,882	**605,042**	0	0.00%	$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%**	
Difference from Prior Year	9,054	0		(68,257)			**12,500**			

2026 - Expenditures Dept. 32 - Building Improvement	*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)***	**2026 - Budgetary** **Notes / Comments**
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***	***(120,000)***			

2026 - Expenditures Dept. 34 - Program Donations	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary 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	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)***	***% 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*	*0.00%*	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***	***0.00%***	
Difference from Prior Year	*6,500*	*3,860*		*3,860*			***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*			***(15,000)***			

2026 - Expenditures Dept. 38 - Soil Conservation	2024 Actuals	2025 Budget	25 vs 24 % Inc / (Dec)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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%***	
Difference from Prior Year	*14,231*	*12,125*		*12,360*			***3,328***			

2026 - Expenditures	*2024*	2025	*25 vs 24*	*2025*	5 Year	5 Year	**2026**	***26 vs 25***	***26 vs 25***	**2026 - Budgetary**
Dept. 39 - Labor Relations	*Actuals*	Budget	*% Inc / (Dec)*	*Actuals (Estimated)*	Budget Avg.	Actuals Avg.	**Dept. Head**	***$$ Inc / (Dec)***	***% Inc / (Dec)***	**Notes / Comments**
40-0600 Labor Negotiations	*1,021*	3,000	*-25.00%*	*11,772*	*4,600*	*3,398*	**3,000**	*0*	*0.00%*	
Department Totals	***1,021***	**3,000**	***-25.00%***	***11,772***	***4,600***	***3,398***	**3,000**	***0***	***0.00%***	
Difference from Prior Year	*(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%***	
Difference from Prior Year	*(1,612)*	*0*		*0*			***0***			

2026 - Expenditures Dept. 21 - Jail (CAP)	2021 Budget	*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)***	**2026 - Budgetary** **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 Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
01 REVENUE DEFICIT (JAIL)	0	**3,413,052**	0	2,694,922	0	**3,815,051**	401,999	11.78%	
04 CAP Contribution from County	8,263,518	**8,594,059**	8,594,066	7,957,918	7,957,920	**8,937,821**	343,762	4.00%	Dept 21 - CAP
05 State / Dept of Corrections (DOC)	3,638,544	**3,595,651**	3,595,651	3,027,735	3,389,405	**3,584,795**	-10,856	-0.30%	Estimated Only / $4M - MAT is probably going to be allocated on same formula amongst all counties!! No allocation released by DOC to date.
07 Miscellaneous Jail	3,138	**5,000**	627	4,400	23,042	**5,000**	0	0.00%	
08 Boarding Federal	725	**2,000**	781	2,600	1,497	**2,000**	0	0.00%	
35 Court Surcharge	22,967	**30,000**	46,199	32,000	33,152	**30,000**	0	0.00%	
36 Medical Copay	12,070	**9,000**	9,863	9,000	10,872	**9,000**	0	0.00%	
72 Boarding Social Security	22,400	**30,000**	16,000	30,000	22,818	**30,000**	0	0.00%	
Department Totals	**11,963,362**	**15,678,762**	***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*			**734,905**			
					(2,319,870)				
Surplus / (Deficit)	*(3,090,783)*		*(3,415,575)*			***(0)***			

2026 - Expenditures Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Payroll											
31-006 Department Heads	98,685	97,573	10.87%	53,172	106,345	86,428	99,551	**101,973**	4,400	4.51%	
31-0011 Assist to Dept. Head	157,059	180,367	4.35%	90,528	181,057	162,435	154,650	**190,168**	9,801	5.43%	
31-0014 Sergeants	412,279	663,943	5.04%	217,074	434,148	578,774	386,529	**702,044**	38,101	5.74%	
31-0016 Corporals	271,774	532,842	43.71%	101,748	203,495	423,457	316,979	**541,678**	8,836	1.66%	
31-0020 Regular Employees	76,079	401,734	9.15%	26,835	53,670	248,064	100,684	**467,506**	65,772	16.37%	
								9,000	9,000		
31-0022 Head Cook	81,047	85,547	8.87%	41,666	83,332	74,389	72,647	**68,062**	-17,485	-20.44%	
31-0024 Cooks	133,119	184,796	16.89%	91,794	183,588	160,025	140,064	**185,019**	223	0.12%	
31-0025 Training Officer	0	82,664	21.33%	0	0	58,605	5,304	**88,976**	6,312	7.64%	
31 xxx Pre-Trial Coordinator								**64,274**			
31 xxx Pre-Trial Case Mgr								**54,233**	54,233		
31-0051 Corrections Officers	3,737,039	3,007,645	-0.30%	1,934,375	3,868,749	2,936,109	3,180,414	**3,087,197**	79,552	2.65%	
33-0001 Overtime / FT Payroll	1,001,126	750,000	0.00%	491,385	982,770	619,200	829,086	**750,000**	0	0.00%	
34-0001 Regular PT Payroll	464,442	250,000	0.00%	242,656	485,311	186,300	296,897	**250,000**	0	0.00%	
Payroll Services Totals	6,432,648	6,237,111	4.77%	3,291,233	6,582,466	5,533,786	5,582,806	***6,560,130***	258,745	4.15%	
Employee Benefits											
47-1900 Self Funded Risk Pool	190,465	192,582	-4.47%	105,489	210,978	190,836	176,979	**220,000**	27,418	14.24%	
47-2400 Insurance - Employee	1,681,564	1,946,860	25.02%	896,614	1,793,229	1,652,232	1,414,620	**1,800,000**	-146,860	-7.54%	
47-2410 HRA - Hlth Reimburse	27,279	35,153	17.18%	17,879	35,759	28,031	29,933	**42,000**	6,847	19.48%	
47-2415 Health Insurance Stipend	42,438	42,035	12.09%	18,032	36,065	32,707	33,290	**35,000**	-7,035	-16.74%	
47-2420 Hlth Sav Account (HSA)								**11,000**	11,000	#DIV/0!	
47-2500 Unemployment Insurance	6,890	5,514	#DIV/0!	0	0	1,103	8,292	**5,600**	86	1.56%	
47-3300 Worker's Comp	476,195	465,820	-15.61%	207,106	414,213	464,346	411,367	**435,000**	-30,820	-6.62%	
47-3400 Def Compensation	73,706	73,860	13.63%	40,121	80,242	81,768	68,805	**85,000**	11,140	15.08%	
47-3500 ME PERS (Retire)	337,216	305,632	1.88%	147,262	294,523	268,604	295,265	**300,000**	-5,632	-1.84%	
47-3700 PD FAM MED LEAVE (PFML)		0		31,311	62,622			**32,163**	32,163	#DIV/0!	
47-3800 Social Security (EMP)	509,713	530,429	17.95%	273,416	546,833	453,008	438,556	**556,422**	25,993	4.90%	
Employee Benefits Totals	3,345,466	3,597,885	12.68%	1,737,232	3,474,464	3,172,634	2,889,630	***3,522,185***	(75,700)	-2.10%	
Division 3 - Payroll Totals	***9,778,114***	***9,834,996***	***7.53%***	***5,028,465***	***10,056,930***	***8,706,420***	***8,472,436***	***10,082,315***	***183,045***	***1.86%***	

2026 - Expenditures Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Services											
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 Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
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 Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
53-3500 Office Supplies	11,984	12,000	0.00%	9,845	19,690	12,000	24,365	**24,000**	12,000	100.00%	
53-6000 Public Safety	1,757	2,500	0.00%	1,762	3,524	2,400	2,054	**2,500**	0	0.00%	
53-8000 Radios - Mobile	975	3,000	0.00%	0	0	2,600	1,520	**2,000**	-1,000	-33.33%	
Supplies Totals	315,688	258,500	0.00%	69,406	138,812	252,000	235,204	***149,500***	(109,000)	-42.17%	
Uniforms & Clothing											
54-0500 Clothing / Uniforms	31,650	32,000	0.00%	18,133	36,267	31,200	32,968	**32,000**	0	0.00%	
54-1000 Clothing / Inmates	9,529	13,000	0.00%	7,830	15,660	12,200	14,860	**15,000**	2,000	15.38%	
Uniforms & Clothing Totals	41,179	45,000	0.00%	25,964	51,927	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	2,910	3,800	3,512	**750**	-3,050	-80.26%	
Reading & Reference Totals	3,642	3,800	0.00%	1,455	2,910	3,800	3,512	***750***	(3,050)	-80.26%	
K9 Supplies & Tools											
56-1000 Tools & Implements	0	350	0.00%	0	0	250	597	**350**	0	0.00%	
K9 Supplies & Tools Totals	0	350	0.00%	0	0	250	597	***350***	0	0.00%	
Division 5 - Supplies & Materials Totals	***808,404***	***727,650***	***0.00%***	***307,008***	***614,017***	***682,450***	***712,983***	***627,600***	***(100,050)***	***-13.75%***	
30% - CCA Funds											
31-0016 Corporals	0	74,649	-46.20%	0	74,649	77,980	34,515	**0**	-74,649	-100.00%	
31-0051 Corrections Officers	0	0	#DIV/0!	0	0	34,108	22,485	**0**	0	#DIV/0!	
40-7000 Pre-Trial Services	239,241	242,000	0.00%	121,388	242,776	219,400	223,785	**0**	-242,000	-100.00%	
43-1500 Telephone	0	200	0.00%	0	0	200	0	**0**	-200	-100.00%	
47-2406 Employee Hlth Ins / CCA 30%	32,352	15,000	0.00%	12,964	12,964	30,809	29,474	**0**	-15,000	-100.00%	
47-3300 Worker's Comp	0	0	#DIV/0!	0	0	5,928	0	**0**	0	#DIV/0!	
47-3400 Deferred Compensation	0	4,500	0.00%	0	0	4,149	3,129	**0**	-4,500	-100.00%	
47-3506 MPERS / CCA 30%	8,883	0	#DIV/0!	3,628	3,628	3,577	5,017	**0**	0	#DIV/0!	
47-3806 FICA / CCA 30%	0	10,967	0.00%	0	0	9,876	2,925	**0**	-10,967	-100.00%	
Division 6 - 30% CCA Funds	***280,476***	***347,316***	-15.58%	***137,980***	***334,017***	***386,028***	***321,329***	***0***	***(347,316)***	***-100.00%***	

2026 - Expenditures Dept: 09 - Jail (Fund 4)	2024 Actuals	2025 Budget	22 vs 21 % Inc / (Dec)	2025 YTD TRIO (June)	2025 Actuals (Estimated)	5 Year Budget Avg.	5 Year Actuals Avg.	2026 Dept. Head	26 vs 25 $$ Inc / (Dec)	26 vs 25 % Inc / (Dec)	2026 - Budgetary Notes / Comments
Capital Equipment											
72-0500 Buildings & Improvements	0	100,000	0.00%	5,238	100,000	84,000	29,903	60,000	-40,000	-40.00%	
73-0500 Cameras	0	10,000	0.00%	0	10,000	9,000	3,122	10,000	0	0.00%	
73-1000 Communications	0	4,000	0.00%	0	0	4,000	0	1,000	-3,000	-75.00%	
73-2500 Furniture & Fixtures	1,274	8,000	0.00%	0	0	7,200	4,583	8,000	0	0.00%	
73-4500 Motor Vehicles	40,000	40,000	0.00%	40,000	40,000	28,000	16,000	0	-40,000	-100.00%	
73-5000 Office Equipment	514	2,500	0.00%	0	0	2,500	501	2,500	0	0.00%	
73-6000 Public Safety	8,679	18,000	0.00%	0	0	15,400	6,277	25,000	7,000	38.89%	
73-7500 Computer Equipment	410	4,000	0.00%	0	0	4,000	1,438	4,000	0	0.00%	
73-7600 Institutional Equipment	2,250	40,000	0.00%	0	0	36,000	12,768	40,000	0	0.00%	
Division 7 - Bldg & Equip Totals	***53,127***	***226,500***	***0.00%***	***45,238***	***150,000***	***190,100***	***74,592***	***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***	***13,391,812***	**15,900,465**	***157,429***	***1.00%***	
Difference from Prior Year	*1,564,257*	*624,817*			*410,837*			***221,703***			