PENOBSCOT COUNTY

2016

BUDGET PRESENTATION

Municipal Draft Copy

Budget Committee Meeting — **November 19th, 2015**

Public Hearing — **December 15th, 2015**

County Commissioners

Laura Sanborn -- Chair.
Peter K. Baldacci
Thomas J. Davis, Jr.

County Administrator

William J. Collins

Treasury

Daniel Tremble, Treasurer

Judith Alexander, Finance Director

PENOBSCOT COUNTY

2016 Budget

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EXPENDITURE ACCOUNTS

Dept. # 3	Emergency Management Agency (EMA)
Dept. # 4	Telecommunications (PRCC - Penobscot Regional Comm. Center)
Dept. # 5	District Attorney
Dept. # 6	County Commissioner
Dept. # 7	County Treasurer
Dept. # 8	County Buildings
Dept. # 10	Deeds, Registry of
Dept. # 11	Probate, Registry of
Dept. # 12	Sheriff
Dept. # 13	Civil Process
Dept. # 14	UT Administration
Dept. # 15	Information Technology (IT)
Dept. # 18	Maine State Retirement System (MSRS) - Retirees
Dept. # 19	Work Safety
Dept. # 22	County Insurance - Retirees
Dept. # 24	Bridges
Dept. # 30	Development Corporations
Dept. # 31	Loan Interest
Dept. # 32	Building Improvements
Dept. # 34	Program Donations
Dept. # 35	Penobscot County Extension
Dept. # 36	PENQUIS
Dept. # 38	Soil Conservation
Dept. # 39	Labor Negotiations
Dept. # 40	Wage Adjustments

PENOBSCOT COUNTY
2016
Budget Committee

Peter K. Baldacci - District # 1

Councilor Joe Ferris
80 North Main St.
Brewer, ME 04412

Representative Aaron Frey
6 State Street, Suite # 204
Bangor, ME 04401

Councilor Tammy J. Perry
1084 Main Street
Veazie, ME 04401

Councilor Joe Perry
349 Fern Street
Bangor, ME 04401

Councilor Nelson Durgin
73 Harlow Street
Bangor, ME 04401

Thomas J. Davis, Jr. - District # 2

Senator Andre Cushing
PO Box 687
Hampden, ME 04444

Selectman Brent Mullis
PO Box L
Corinna, ME 04298

Selectman James Goody
768 Brewer Lake Road
Orrington, ME 04474

Selectman Donald Carroll
585 Lakins Road
Stetson, ME 04488-3601

Laura Sanborn - District # 3

Selectman Alvin Theriault
1135 Station Road
Stacyville, ME 04777

Representative Stephen Stanley
614 Pattagumpus Road
Medway, ME 04460

Selectman Adam Kirkland
% Town of Milford / PO Box 336
Milford, ME 04462

Selectman Brian Engstrom
173 Tannery Road
Alton, ME 04468

Councilor

Orono, ME 04473

PENOBSCOT COUNTY
General Fund Balance Sheet
For Year Ending 12/31/2014

	2013	2014
ASSETS:		
Cash Management	$ 4,661,823	$ 4,721,697
Prepaid Expenses	$ -	$ 233,895
Money Market Account	$ -	$ -
Accounts Receivable	$ 324,143	$ 209,154
Petty Cash	$ 350	$ 300
Due From Other Governments	$ 8,773	$ 183,252
TOTAL ASSETS	**$ 4,995,088**	**5,348,298**
LIABILITIES		
Payroll Withholdings	$ 77,182	$ 12,581
Accounts Payable	$ 11,267	$ 27,966
Accrued Payroll	$ -	$ -
Due To Special Revenue	$ 150,232	$ -
Due To Capital Projects	$ 1,167,628	$ 1,257,341
Due To Corrections / Jail	$ 902,606	$ 902,906
TOTAL LIABILITIES	**$ 2,308,915**	**$ 2,200,794**
FUND EQUITY		
Accrued Compensated Absences	$ 356,420	$ 328,084
Fund Balance Account	$ 2,254,753	$ 2,744,420
Reserved for Contingencies	$ 75,000	$ 75,000
TOTAL FUND EQUITY	**$ 2,686,173**	**$ 3,147,504**
TOTAL LIABILITIES AND FUND EQUIT'	**$ 4,995,088**	**$ 5,348,298**

Comparative Summary of Expenditures

Dept. No.	Department	2014 Actual	2015 Appropriation	2016 Approved	Increase or Decrease
3	E.M.A.	202,763	227,402	225,861	(1,541)
4	Pen.Cnty.Reg.Com.Ctr.	2,178,401	2,357,134	2,426,727	69,593
5	District Attorney	788,150	869,835	907,450	37,615
6	Commissioners	359,397	427,326	439,070	11,744
7	Treasurer	93,578	118,747	115,758	(2,989)
8	County Buildings	483,619	542,662	559,662	17,000
9	Jail	5,919,118	5,919,118	6,096,692	177,574
10	Deeds	307,051	385,054	390,544	5,490
11	Probate	392,699	461,850	469,471	7,621
12	Sheriff	3,332,056	3,459,610	3,550,017	90,407
13	Civil Process	304,074	329,142	336,739	7,597
14	UT Administration	131,559	147,946	152,279	4,333
15	Information Technolgy	504,839	561,194	575,863	14,669
18	Maine State Retirement	1,868	1,500	1,750	250
19	Worker Safety	3,005	6,000	6,000	0
22	County Insurances	32,874	37,000	52,000	15,000
24	Bridges	100	100	100	0
30	Development Corporations	55,000	55,000	55,000	0
31	Loan Interest	11,586	15,000	15,000	0
32	Building Improvement	100,000	100,000	100,000	0
34	Program Donations	52,500	58,250	58,500	250
35	Extension Service	68,848	68,848	68,848	0
36	Penquis CAP	18,500	18,500	18,500	0
38	Soil Conservation	39,758	43,470	44,968	1,498
39	Labor Relations	26,276	11,500	12,000	500
40	Wage Adjustment	12,918	10,000	30,000	20,000
	Total	15,420,536	16,232,188	16,708,799	476,611

PENOBSCOT COUNTY

2016

Comparative Summary of Revenues

Account No.	Account Title (Department)	2014 Actual	2015 Budget	As of 08/31/15	2016 Department Estimate	2016 Commissioners Estimate	2016 Approved Budget Comm
003-05	EMA Matching Funds - EMA	113,950	90,000	70,554	90,000	90,000	90,000
004-07	PRCC - Aroostook Contract	215,095	219,000	151,025	223,000	223,000	223,000
005-07	District Attorney - Misc. Revenue	19,790	0	15,561	10,000	10,000	10,000
006-07	Admin Fees 5% UT Budget - Comm	79,585	71,640	47,750	74,455	74,455	74,455
010-22	Fees - Registry Of Deeds	1,187,261	940,000	720,261	940,000	990,000	990,000
011-24	Fees - Registry Of Probate	192,877	160,000	144,288	160,000	160,000	160,000
012-16	Contractual Law Enforcement - Sher	542,348	539,850	372,135	548,500	548,500	548,500
012-25	Fingerprinting - Sheriff	624	500	400	500	500	500
012-28	Insurance / Accident Reports - Sher	6,755	3,500	5,145	3,500	3,500	3,500
012-07	Misc. Revenue - Sheriff	25,406	0	10,792	0	0	0
013-12	Civil Services - Civil	181,592	150,000	114,934	150,000	150,000	150,000
013-14	Civil Surcharge Fund - Civil	42,182	40,000	25,165	40,000	40,000	40,000
014-04	UT Administration - Snow Contracts %	64,963	67,842	45,160	68,000	68,000	68,000
049-26	Gas Tax Reimb	21,038	12,000	21,139	12,000	12,000	12,000
049-32	Interest On Investments - Comm	11,905	10,000	7,912	10,000	10,000	10,000
049-64	Rental Of Office Space - Comm	145,382	138,500	98,192	147,500	147,500	147,500
049-76	Vehicles Sold - Shr / Jail / Civil	13,358	6,000	141	6,000	6,000	6,000
049-82	**Trans To Budget - Fund Balance**	550,000	500,000	500,000	450,000	450,000	450,000
Revenue Totals		**$3,414,113**	**$2,948,832**	**$2,350,554**	**$2,933,455**	**$2,983,455**	**$2,983,455**

COUNTY OF PENOBSCOT

2016

COMPARATIVE SCHEDULE OF TAX RATES, VALUATIONS AND TAX LEVY

YEAR	TAX RATE PER $1,000	% Change Previous Yr	VALUATION	% Change Previous Yr	TAX LEVY	% Change Previous Yr
1979	0.604	-11.2%	1,705,848,998	12.11%	1,030,333	-0.42%
1980	0.623	3.1%	1,896,077,136	11.15%	1,180,454	14.57%
1981	0.712	14.4%	2,182,066,466	15.08%	1,554,068	31.65%
1982	0.678	-4.8%	2,463,728,129	12.91%	1,670,408	7.49%
1983	0.629	-7.2%	2,582,344,691	4.81%	1,624,295	-2.76%
1984	0.607	-3.5%	2,667,207,774	3.29%	1,618,995	-0.33%
1985	0.659	8.6%	2,732,779,438	2.46%	1,800,902	11.24%
1986	0.686	4.1%	2,865,430,193	4.85%	1,965,685	9.15%
1987	0.992	44.6%	3,030,350,000	5.76%	3,006,107	52.93%
1988	1.100	10.9%	3,264,150,000	7.72%	3,590,565	19.44%
1989	1.150	4.5%	3,736,600,000	14.47%	4,297,090	19.68%
1990	1.060	-7.8%	4,504,100,000	20.54%	4,774,346	11.11%
1991	0.930	-12.3%	5,213,800,000	15.76%	4,848,834	1.56%
1992	0.820	-11.8%	5,602,000,000	7.45%	4,593,640	-5.26%
1993	0.796	-2.9%	5,741,900,000	2.50%	4,570,552	-0.50%
1994	0.845	6.2%	5,747,500,000	0.10%	4,856,638	6.26%
1995	0.868	2.7%	5,733,850,000	-0.24%	4,976,982	2.48%
1996	0.884	1.8%	5,815,887,376	1.43%	5,141,244	3.30%
1997	0.872	-1.3%	5,876,108,894	1.04%	5,124,490	-0.33%
1998	0.885	1.5%	5,944,991,400	1.17%	5,261,317	2.67%
1999	0.898	1.5%	6,063,250,000	1.99%	5,444,799	3.49%
2000	0.931	3.6%	6,188,750,000	2.07%	5,759,490	5.78%
2001	0.975	4.8%	6,375,300,000	3.01%	6,215,918	7.92%
2002	1.066	9.3%	6,729,650,000	5.56%	7,173,807	15.41%
2003	1.107	3.8%	6,974,650,000	3.64%	7,720,938	7.63%
2004	1.109	0.2%	7,390,050,000	5.96%	8,195,565	6.15%
2005	1.137	2.5%	7,930,150,000	7.31%	9,016,581	10.02%
2006	1.086	-4.5%	8,728,850,000	10.07%	9,479,531	5.13%
2007	1.087	0.1%	9,283,300,000	6.35%	10,090,947	6.45%
2008	1.058	-2.7%	10,106,600,000	8.87%	10,692,783	5.96%
2009	1.071	1.2%	10,479,100,000	3.69%	11,223,117	4.96%
2010	1.093	2.0%	10,722,200,000	2.32%	$11,715,578	4.39%
2011	1.166	6.73%	10,718,400,000	-0.04%	$12,499,852	6.69%
2012	1.158	-0.74%	10,687,200,000	-0.29%	$12,370,826	-1.03%
2013	1.227	6.00%	10,398,750,000	-2.70%	$12,759,266	3.14%
2014	1.255	2.26%	10,433,450,000	0.33%	$13,090,614	2.60%
2015	1.262	0.61%	10,530,100,000	0.93%	$13,292,215	1.54%
2016	**1.284**	**1.70%**	**10,694,200,000**	**1.56%**	**$13,728,184**	3.28%

Official State Valuations Rec'd on xx/xx/13 - saa

PENOBSCOT COUNTY

2016

BUDGET SUMMARY

No.	Department	Payroll	Services	Supplies	Capital	Total	Dept. % of Tota
3	E.M.A.	104,953	107,533	1,875	11,500	225,861	1.35%
4	Pen.Cnty.Reg.Com.Ctr.	1,586,371	749,486	17,020	73,850	2,426,727	14.52%
5	District Attorney	447,493	415,107	21,750	23,100	907,450	5.43%
6	Commissioners	236,663	193,457	6,700	2,250	439,070	2.63%
7	Treasurer	70,285	42,473	2,500	500	115,758	0.69%
8	County Buildings	242,210	236,099	80,353	1,000	559,662	3.35%
9	Jail					6,096,692	36.49%
10	Deeds	196,652	172,142	18,750	3,000	390,544	2.34%
11	Probate	243,763	216,058	8,150	1,500	469,471	2.81%
12	Sheriff	2,020,340	1,223,977	52,700	253,000	3,550,017	21.25%
13	Civil Process	220,462	100,307	2,970	13,000	336,739	2.02%
14	UT Administration	107,688	42,391	2,200		152,279	0.91%
15	Information Technolgy	159,036	339,977	6,350	70,500	575,863	3.45%
18	Maine State Retirement		1,750			1,750	0.01%
19	Worker Safety		3,000	1,000	2,000	6,000	0.04%
22	County Insurances		52,000			52,000	0.31%
24	Bridges		100			100	0.00%
30	Development Corporations		55,000			55,000	0.33%
31	Loan Interest		15,000			15,000	0.09%
32	Building Improvement				100,000	100,000	0.60%
34	Program Donations		58,500			58,500	0.35%
35	Extension Service		68,848			68,848	0.41%
36	Penquis CAP		18,500			18,500	0.11%
38	Soil Conservation	32,954	12,014			44,968	0.27%
39	Labor Relations		12,000			12,000	0.07%
40	Wage Adjustment	30,000	0			30,000	0.18%
	TOTAL	5,698,869	4,135,720	222,318	555,200	16,708,799	100.00%
		53.70%	38.97%	2.09%	5.23%		
	JAIL CAP				6,096,692	10,612,107	

PENOBSCOT COUNTY
2016
COMPUTATION OF TAX LEVY

EXPENDITURES:

Operating Budget	$	10,056,907
Capital Outlay Budgets	$	555,200
Jail Cap Figure	$	6,096,692
Overlay	$	2,840
TOTAL EXPENDITURES	$	16,711,639

REVENUE:

Taxes, Municipalities	$	13,298,913
Taxes, Unorganized Territory	$	429,271
Sub-Total	$	13,728,184
Estimated Revenue		$2,983,455
TOTAL INCOME	$	16,711,639

2016	VALUATION-Estimated	$10,359,800,000	Municipalities
2016	VALUATION-Estimated	334,400,000	Unorganized Territory
		$10,694,200,000	
	Total		

RATE PER $1,000 VALUATION: 1.28370 Estimated

State Valuations draft estimates