

Penobscot Nation General Fund FY 2025

Approved By Budget Committee 5/14/2025

General Fund Revenue	FY 2024 Budgeted	FY 2024 Actual	FY 2025 Estimated
Descriptions of Revenue Sources Attached			
Housing Authority Subsidy	11,100	-	11,100
PINE Revenue	200,000	1,000,000	1,000,000
Trust Land Income	428,600	337,537	375,040
Fee Land Income	144,000	182,751	110,250
Marketing Income	90,000	86,494	85,000
Interest Income from BSB Insurance Reserve	1,000	37	-
Interest Income from BSB Deposit Accounts	320,000	71,419	300,000
Residency Permit Income	1,000	1,000	1,000
Excise & Other Municipal Fees	70,000	86,421	85,000
Vital Records Income	500	516	500
Land Lease Income	2,000	2,000	2,000
Brookfield W. Enfield Income	127,200	159,426	150,000
Maine Municipal Revenue Sharing	100,000	89,805	89,000
Political Action (Transfer from Caesar's)	-	-	30,000
Other Income	-	150	-
Total Revenue	\$ 1,495,400	\$ 2,017,557	\$ 2,238,890

General Fund Expenses	FY 2024 Budgeted	FY 2024 Actual	FY 2025 Projected
1. Tribal Administration (50%)			
Salaries & Wages	44,466	54,808	65,411
Medicare	645	795	948
FICA	2,757	3,398	4,055
Unemployment	150	150	300
Worker's Comp	231	285	340
Health/Life	4,648	5,465	6,210
Retirement	2,223	2,740	3,271
Travel	5,000	42,568	10,000
Supplies	1,000	5,121	3,000
Community Days	6,500	34,639	10,000
Fuel	500	535	500
Memorial Expenses	15,000	23,821	25,000
Telephone	2,400	4,544	5,000
Equipment Maintenance - Vehicles	-	28	-
Lobbying	100,000	83,088	100,000
Tribal & State Elections	-	390	-
Governor's Contingency	15,000	22,923	15,000
Emergency Assistance	5,000	2,266	5,000
Political Action	-	-	30,000
Miscellaneous Expenses	500	2,901	-
Indirect Cost	15,768	21,709	25,909
Total Tribal Administration	\$ 221,788	\$ 312,173	\$ 309,945

General Fund Expenses	FY 2024 Budgeted		FY 2024 Actual		FY 2025 Projected
2. Council & Committees (50%)					
Salaries & Wages		3,650		2,477	2,588
Medicare		5		3	38
FICA		10		14	160
Unemployment		10		2	65
Worker's Comp		25		18	13
Retirement		-		8	129
Council Expenses		2,300		19,378	5,000
Indirect Cost		-		-	1,025
Total Council & Committees	\$	6,000	\$	21,899	\$9,018
3. Economic Development & Debt Service					
West Enfield Expense		38,500		52,475	52,475
Property Tax		125,000		35,415	-
Unallowed Debt Expense				9,547	-
Total Econ Dev & Debt Serv	\$	163,500	\$	97,438	\$ 52,475
4. Tribal Ambassador (100%)					
Salaries & Wages		55,429		47,850	15,927
Medicare		804		694	-
FICA		3,437		2,967	-
Unemployment		300		215	-
Worker's Comp		283		328	-
Health/Life		9,297		9,304	-
Retirement		2,771		2,393	-
Travel		1,000		5,145	-
Office Supplies		100		-	-
Telephone		-		492	-
Equipment Lease		-		5,913	-
Indirect Cost		19,655		18,953	-
Total Tribal Ambassador	\$	93,076	\$	94,254	\$ 15,927
5. Legal Department (33%)					
Salaries & Wages		33,602		36,237	44,068
Medicare		487		526	639
FICA		2,083		2,247	2,732
Unemployment		100		97	300
Worker's Comp		175		188	229
Health/Life		3,021		3,552	4,099
Retirement		1,680		1,812	2,203
Travel		100		158	200
Memberships & Licensing		350		835	900
Telephone		200		121	200
Consultant - Legal		50,000		31,982	30,000
Indirect Cost		11,915		14,354	17,455
Total Legal Department	\$	103,713	\$	92,109	\$ 103,025
6. Tribal Clerk (50%)					
Salaries & Wages		46,278		40,904	47,279
Medicare		671		585	686

General Fund Expenses	FY 2024 Budgeted	FY 2024 Actual	FY 2025 Projected
FICA	2,869	2,501	2,931
Unemployment	300	150	385
Worker's Comp	241	213	246
Health/Life	6,809	5,465	6,210
Retirement	2,314	2,042	2,364
Travel	500	36	200
Office Supplies	2,000	1,702	2,000
Postage & Freight	-	695	1,000
Printing & Publications	5,000	2,936	5,000
Bank Service Charges	200	-	200
Equipment Lease/Maintenance	1,938	3,127	3,200
Tribal Election Expense	5,000	991	4,000
Miscellaneous Expense	500	-	-
Indirect Cost	16,410	16,202	18,727
Total Tribal Clerk	\$ 91,030	\$ 77,549	\$ 94,428

7. Museum & Cultural Activities

Salaries & Wages	36,679	41,549	43,634
Medicare	532	602	633
FICA	2,274	2,576	2,705
Unemployment	150	300	300
Worker's Comp	191	216	227
Health/Life	9,168	11,402	13,266
Retirement	1,834	2,077	2,182
Utilities	1,400	421	1,400
Indirect Cost	13,006	16,458	17,283
Total Museum & Cultural Activities	\$ 65,234	\$ 75,602	\$ 81,630

8. Public Works

Street Lights	16,000	30,815	31,000
Water	35,000	36,520	37,000
Elderly Snow Removal	18,000	18,000	18,000
Public Works Building Loan	201	-	-
Garbage Removal	16,500	28,354	29,000
Tribal Insurance	7,326	14,184	15,000
Total Public Works	\$ 93,027	\$ 127,873	\$ 130,000

9. Water/Sewage Treatment (75%)

Salaries & Wages	26,124	50,746	80,920
Medicare	379	736	1,173
FICA	1,620	3,146	5,017
Unemployment	225	229	600
Worker's Comp	1,058	2,456	3,917
Health/Life	8,194	8,197	18,630
Retirement	1,306	2,472	4,046
Travel	1,000	900	1,000
Office Supplies	1,000	1,093	1,000
Training	500	578	500
Application Fees	500	1,411	500
Laboratory Supplies	8,000	13,399	2,000
Telephone & Communications	425	1,034	2,500
Utilities	35,000	75,533	35,000

General Fund Expenses	FY 2024 Budgeted	FY 2024 Actual	FY 2025 Projected
Equipment (Capital Expenditures)	7,500	-	-
Equipment	6,000	9,127	6,000
Equipment Lease	2,000	672	1,000
Maintenance	27,000	35,744	35,000
Water System Repair	8,000	-	-
Contract Labor/Subcontract	6,000	47,866	50,000
USDA Loan 92-06 Expense	15,500	15,486	15,486
USDA Loan 92-25 Expense	2,990	2,243	2,243
Insurance - Vehicle	2,000	1,822	1,900
Insurance - Buildings	8,000	9,030	10,000
Indirect Cost	9,263	20,100	32,052
Total Water/Sewage Treatment	\$ 179,584	\$ 304,018	\$ 310,485

General Fund Expenses	FY 2024 Budgeted	FY 2024 Actual	FY 2025 Projected
10. Natural Resources			
Salaries & Wages	62,917	34,066	127,560
Medicare	912	494	1,850
FICA	3,901	2,111	7,909
Unemployment	300	153	900
Worker's Comp	573	491	23,458
Health/Life	8,280	35	10,944
Retirement	3,146	1,703	6,378
Travel	1,000	-	
Fuel	5,000	10,559	10,000
Memberships & Licensing	1,200	350	1,200
Office Supplies	1,200	120	1,000
Telephone	300	451	300
Equipment Lease	5,475	1,292	-
Equipment Maintenance - Vehicles	2,500	1,318	2,500
Contracting	-	30,100	30,000
Road Repair	5,000	-	-
Insurance - Vehicle	225	-	-
Indirect Cost	22,310	13,494	50,527
Total Natural Resources	\$ 124,239	\$ 96,736	\$ 274,525

General Fund Expenses	FY 2024 Budgeted		FY 2024 Actual		FY 2025 Projected	
11. General Fund Supplements						
Law Enforcement		215,118		-		215,118
Youth Program		329,045		355,705		396,196
Education Program		4,000		4,000		4,000
Food Pantry (Unmet Need FY25)				-		69,935
Natural Resources (Unmet Need FY25)						71,930
Total General Fund Supplements	\$	548,163	\$	359,705	\$	757,179

Total Expenses	\$	1,689,354	\$	1,659,355	\$	2,138,637
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		FY 2024 Budgeted		FY 2024 Actual		FY 2025 Projected
General Fund Balance 9/30/2024				\$		1,410,107
FY25 Projected General Fund Deficit/Surplus				\$		100,253
Projected Fund Balance 9/30/2025				\$		1,510,361

FY 25 General Fund Approved By Budget Committee
5/14/2025

FY 25 General Fund Public Hearing Held

FY 25 General Fund Approved By Tribal Council

Penobscot Nation
General Fund Revenue Descriptions
Fiscal Year 2025

1. Housing Authority Subsidy - Amount received from Housing and Urban Development for community services support as allowable under Native American Housing Assistance and Self Determination Act regulations.
2. PINE – Penobscot Indian Nation Enterprise profits uploaded to the Nation.
3. Trust/Fee/Marketing (Stumpage) Revenue - Projected stumpage based on Forestry Annual Operating Plan approved by Tribal Council each fiscal year.
 - a. Trust Land Income - Revenue reported to the BIA. These rates are based on the appraisal of the specific timber sale at the BIA rate.
 - b. Fee Land Income - Revenue from fee land holdings, primarily Carrabasset Valley.
 - c. Stumpage Marketing Income - The difference between the BIA rate and the rate we charge because markets allow.
4. Interest Income Insurance - Earned from insurance reserve funds deposited at Bangor Savings Bank.
5. Interest Income BSB - Earned from Tribal funds (General Fund, Settlement Funds, Caesar's) and BIA contract funds at Bangor Savings Bank.
6. Residency Permits - Paid by Non-Tribal Citizens at Tribal Clerk's office.
7. Excise Tax - Paid at Tribal Clerk's office.
8. Vital Records - Paid at Tribal Clerk's office.
9. Land Leases - Miscellaneous camp lots and land leases.
10. Brookfield/West Enfield -Annual income received from Brookfield Renewable Energy (formerly Bangor-Hydro Electric Company) for the West Enfield Project which affects water levels and water flow along the shoreline of certain Penobscot Islands.

Agreement signed May 16, 1986, 35 years. Approximately one-third of this revenue is paid out to Penobscot landowners residing in this area.

11. Municipal Revenue - State of Maine revenue sharing received by Penobscot Nation.

The Municipal Revenue Sharing program is a transfer of a percentage of the major broad-based taxes to all municipalities in Maine.

12. Political Action: Approved by Tribal Council 3/25/25 to be funded by Caesar's sports betting revenue. Facing over \$3 million in frozen awarded grant funds and cuts to vital programs like our learning center and food program, these funds allow the Nation's active participation in fundraisers and events to engage Federal and State leadership to address these important issues.