

Maine
Cumberland **County**



ANNUAL BUDGET 2023-2024

County of Cumberland, Maine



Cumberland County Government
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County of Cumberland
2023-24 Final Budget

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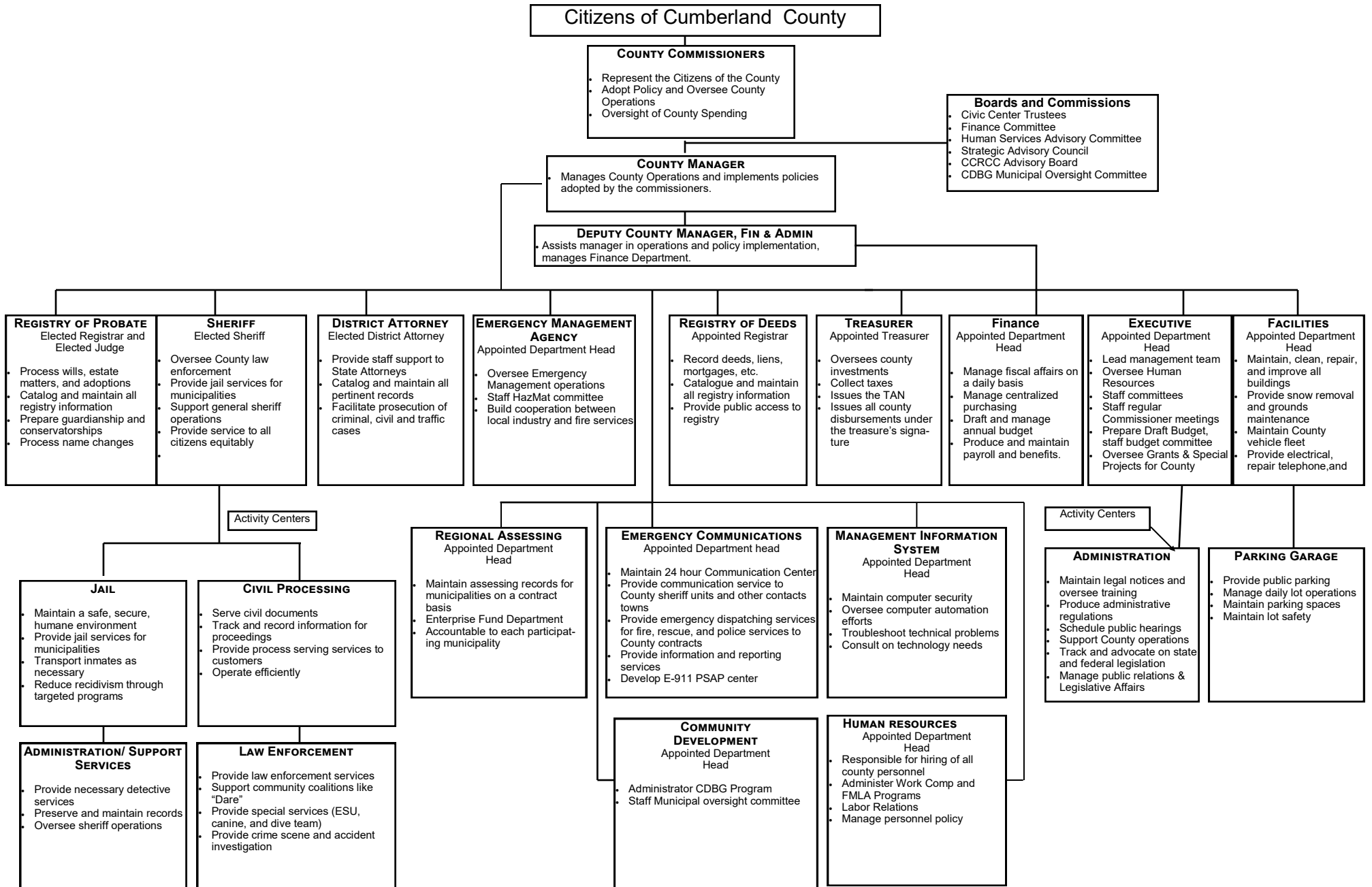
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**FY 2023-24
COUNTY OF CUMBERLAND
ORGANIZATION CHART**



County of Cumberland

Elected and Appointed Officials

2023-24

District 1	Neil Jamieson	871-8380
District 2	Susan Witonis	871-8380
District 3	Steve Gorden	871-8380
District 4	Patricia Smith	871-8380
District 5	James Cloutier	871-8380

Elected Officials

District Attorney	Jacqueline Sartoris	871-8384
Judge of Probate	Paul Aranson	871-8382
Register of Probate	TBD	871-8382
Sheriff	Kevin Joyce	774-1444

Appointed Officials

County Manager	James Gailey	871-8380
Deputy County Manager, Finance & Administration	Alex Kimball	871-8380
Chief Deputy Sheriff	Naldo Gagnon	774-1444
Jail Administrator	Timothy Kortez	774-5939
Human Resources Director	Amy Jennings	775-6809
Information Technology	Aaron Gilpatric	774-1444
Emergency Comm. Director	Melinda Dyer	893-2810
Comm. Dev. Director	Kristin Styles	871-8380
Emergency Management Agency, Director	Michael Durkin	892-6785
Facilities, Director	William Trufant	871-8380
Regional Assessing	Ben Thompson	699-2475
Register of Deeds	Jessica Spaulding	871-8399
Deputy District Attorney	Jennifer Ackerman	871-8384
Deputy Director CCRCC	Deb Plummer	893-2810
Deputy Director EMA	TBD	892-6785
Deputy Register of Deeds	Mandy Reynolds	871-8399
Deputy Register of Probate	Erika Rickards	871-8382
Director of Public Affairs	Travis Kennedy	871-8830

Maine
Cumberland **County**

**FINANCE COMMITTEE – Budget Year 2023-4
Fall of 2022**

Name	Email Address/Phone	Term Expires	Elected
District 1			
Lee Pratt Town of Gorham	lpratt@gorham.me.us 207-318-5046	2023	2021
Paul Tworog Town of Bridgton	Selectmantworog@bridgonmaine.org 207-595-8209	2023	2021
District 2			
Dustin Ward Town of New Gloucester	dward@newgloucester.com 207-926-8271	2023	2021
Vacant			
District 3			
Bob Vail Town of Cumberland	Vailgeneral1@aol.com 207-838-4753	2023	2021
Vacant			
District 4			
Jocelyn Leighton City of South Portland	jleighton@southportland.org 207-518-0974	2023	2021
Vacant			
District 5			
Kate Snyder City of Portland	ksnyder@portlandmaine.gov	2023	2021
Andrew Zarro City of Portland	azarro@portlandmaine.gov	2024	2022

TIMELINE FLOWCHART FROM NEW CHARTER

5.6.1 The County Manager shall compile all operational and capital budgets and present to the Board

AUGUST

5.6.2 Prior to Board adopting budget, public hearings held on the Manager's recommendations

SEPTEMBER

Should be accomplished in September

5.6.3 After such hearings, the Board will review the budget from Mgr., make necessary changes and then submit to FC

OCTOBER

No later than 55 business days before EOY
October 11, 2022 (11 weeks)

5.4.2 On call of the Board, FC shall meet 90 days before EOY to select chair and subcommittees

OCTOBER

Should meet by October 1, 2022

5.6.4 After deliberations, the FC may accept/amend by a majority vote of the full committee only on appropriations paid by county taxes

NOVEMBER

Need to return to Board by November 16, 2022 with 30 business days of EOY

5.6.5 The Board shall meet to accept/modify the provisional budget, and can reinstate or accept FC changes.

NOVEMBER/DECEMBER

Need to adopt final budget within 10 business days EOY by December 16, 2022

James H. Gailey, County Manager

January 26, 2023

Dear Interested Citizen,

In accordance with State Statute and County Charter, I present the County's 2023/2024 General Fund, Jail and Cross Insurance Arena budgets. As this budget document is comprised of three separate budgets transitioning this year to the same years (July – June).

This budget document addresses two major initiatives. First, this budget works to move us out of the pandemic and reinstates some lines that were previously cut due to restrictions over the last two years (ex. Training and travel). Secondly, this budget document creates two budgets as the County transitions from a calendar year to a July – June fiscal year. A transition that has been in the works for over five years, the County has now taken the steps to move in the direction of getting the General Fund, Jail and Cross Insurance Arena budgets all on the budget year. To do this, County staff put together a 6-month budget from January to June of 2023. We refer to this budget as 2023.5, which is a stand-a-lone budget and not part of this document. Staff then put together the County's first fiscal year budget July-June 2023/2024. This budget transmission letter will touch upon the full year budget introducing County staff's approach.

General Fund (2023/2024 Summary)

General Fund Tax Rate Impact:	2023/24	5.32%
Health Insurance Increase estimated:	2023/24	8%
Non-union Cost of Living Wages:	2023/24	5%
New Positions:	2023/24	1
New Services:	2023/24	0
Capital Bond:	2023/24	\$3,836,406
Non-Debt Capital:	2023/24	\$278,100

2023/2024 Budget Year

Comparison Total Expenditures 2022 vs. 2023/2024

	Adopted 2022	Adopted 2023/24	\$ Difference	% Change
County	\$24,092,633.00	\$25,770,118.00	\$1,677,485.00	6.96%
Jail	\$21,517,069.00	\$22,405,905.00	\$888,836.00	4.13%
Arena	\$3,151,010.00	\$3,298,703.00	\$147,693.00	4.68%
Overall	\$48,760,712.00	\$51,474,726.00	\$2,714,014.00	5.56%
Enterprise	\$11,362,957.00	\$14,034,400.00	\$2,671,443.00	23.51%
Grants	\$3,216,100.00	\$1,761,100.00	(\$1,455,000.00)	(45.24%)
Total Exp	\$63,339,769.00	\$67,250,226.00	\$3,930,457.00	6.21%

Total Needs from Taxes

	Adopted 2022	Adopted 2023/24	\$ Change	% Change
County	\$17,469,060.00	\$18,613,384.00	\$1,144,324.00	6.55%
Jail	\$14,765,069.00	\$15,355,672.00	\$590,603.00	4.00%
Arena	\$3,151,010.00	\$3,298,703.00	\$147,693.00	4.67%
Overall	\$35,385,139.00	\$37,267,759.00	\$1,882,619.00	5.32%

Revenues:

General Fund Revenues is one area we constantly monitor, especially during these times of volatility. Since March we have been watching revenue associated with Deeds, Probate, Civil, Garage and District Attorney. Surprisingly, the revenues held their own in 2022. Past years of decreasing the Deeds revenues has positioned the County not to have to make major adjustments this coming year due to a significant drop in monthly filings and corresponding revenue. The Probate Revenue was surprisingly very strong throughout the 2022 budget year, exceeding projections and historical data. Garage revenues have continued to climb. Staff has also surveyed area parking garages and found that we had room to increase monthly and hourly rates.

If there is a concern with revenues, it would be in the Civil Division and it is just not pandemic focused. The Civil Division is responsible for handling the service of summons, notices, executions and court orders among other items. The Division is made up of four full-time employees who work out of the Sheriff's Office and

cover the more urban portions of the County. Three per diems who “freelance” and work independently for the most part cover the more rural portions of the County. For a number of years, the County has experienced a reduction in “papers” to be served in the County’s more urban communities.

The County has run a deficit for the past five years in the Civil Division. In 2022, the Legislature acted on a fee increase for many of the service deliveries the Civil Division handles. Over the next year we will monitor the change in fee increases per State Statute and determine whether these increases narrow the annual deficit or whether further changes need to be explored with this service delivery.

Revenue Changes for 2023/24:

Emergency Management ESG Funding	+\$ 42,793.00
Parking Garage Monthly	+\$120,000.00
Communications Contracts	+\$193,984.00
Probate Fees – Multiple areas	+\$167,000.00

Debt/Capital/Tax Anticipation Note

Debt will increase by \$45,500.00 to cover the costs of the County’s bonding. It should be noted that Bonded Debt Interest is decreasing just under 27k.

The 2022 General Fund Budget includes allocations to cover the costs of previous bonds and a new \$3,836,406.00 bond in 2023/24. The following projects are projected to be covered by the bond:

Jail Roof Replacement	\$1,750,000	20-years
Fire Alarm System	\$ 130,000	20-years
Jail Brick Repointing	\$ 275,000	20-years
Jail Cell Door Locks	\$1,200,000	20-years
Parking Garage Repairs	\$ 481,406	20-years

In an attempt to reduce the impact of the 2023/24 budget, staff are proposing to bond larger projects, which have a longer life cycle, spreading the payments out over twenty-years.

Non-debt capital has been scaled back for 2023/24 to only projects that the County has historically funded annually in the non-debt capital budget. The non-debt capital has decreased by 41k for the full year budget.

In recognition of the increase in interest rates for short term financing (Tax Anticipation Notes), a \$30,000.00 increase to the TAN line was needed.

DESCRIPTION	Adopted 2022	Adopted 2023/24	Dollar Change	Percent Change
Bonded Debt Principal	\$659,753.00	\$705,305.00	\$45,552.00	6.90%
Bonded Debt Interest	\$180,201.00	\$153,387.00	(\$26,814.00)	(14.88%)
Capital Reserve	\$339,100.00	\$298,100.00	(\$41,000.00)	(12.09%)
TAN Loan	\$161,000.00	\$191,000.00	\$30,000.00	18.63%
Total	\$1,340,054.00	\$1,327,792.00	\$7,738.00	0.58%

Grants & Human Services

Each year the County tries to do their part in supporting non-profits throughout the county. A few years ago, the County Commissioners, at the recommendation of staff, moved towards greater accountability and data sharing by partnering with the Thrive2021 Goal allocation process (United Way). Even though we contribute to Thrive2027, some agencies fall outside the qualifications; hence, the County works with those independent organizations on some level of funding. Always a tough decision process.

Description	Adopted 2022	Adopted 2023/24	Dollar Change	Change
Public Service & Grants	\$275,000.00	\$263,000.00	(\$12,000.00)	(4.36%)
Total	\$275,000.00	\$263,000.00	(\$12,000.00)	(4.36%)

Organization	Awarded 2022	Awarded 2023/24
Extension Association	\$115,000.00	\$120,000.00
Thrive2027	\$100,000.00	\$100,000.00
Soil & Water	\$ 18,000.00	\$ 18,000.00
Portland Library	\$ 10,000.00	\$ 10,000.00
Tedford House	\$ 15,000.00	\$ 15,000.00
Casco Bay CAN	\$ 16,000.00	(\$ 0.00)
Coastal County Workforce	\$ 1,000.00	(\$ 0.00)
Total:	\$275,000.00	\$263,000.00

Jail Budget

The 2023/24 Jail budget has remained flat as compared to the current 2022/23 budget. With the unknown of what a year from now looks like and the stresses on this budget in terms of expenditures and revenues, staff felt it would be best to carry the same budget from this year to the next. In doing so, there will be no increase in needs from taxes as it relates to the Jail for the 2023/24 budget year. During 2023, the Jail budget needs to be fully analyzed and the County must figure out what size jail is appropriate. The current loss of Federal and County Boarders has put a significant strain on the ability to run operations in the black. Right sizing the jail is an exercise that needs to happen.

Description	Adopted 2022	Adopted 2023/24	Dollar Change	Percent Change
State Funding	\$3,742,000.00	\$3,742,000.00	\$0.00	0.00%
Federal Boarder	\$2,700,000.00	\$2,575,000.00	(\$125,000.00)	(4.63%)
County Boarder	\$250,000.00	\$0.00	(\$250,000.00)	(100%)
Other Revenues	\$60,000.00	\$35,000.00	(\$25,000.00)	(41.66%)
Jail Total Revenues	\$6,752,000.00	\$6,352,000.00	(\$400,000.00)	(5.92%)
Use of Fund Balance		\$ 698,233.00	\$698,233.00	100%
Jail Expenses	\$21,517,069.00	\$22,405,905.00	\$888,836.00	4.13%
Jail Needs from Taxes	\$14,765,069.00	\$15,355,672.00	\$590,603.00	4.00%

Cross Insurance Arena (July – June – Approved in June by Commissioners)

The Cross Insurance Arena Board of Trustees reviews the Arena General Manager’s budget. The Trustees make an annual budget recommendation to the County Commissioners. The Arena’s budget, much like the jail budget, is included in the General Fund Budget discussion as it affects the bottom line of any increase for the upcoming budget year. The Cross Insurance Arena increase tends to be derived from debt service payments, coverage for potential losses and the CIA Trustees management budget. Annually, through scheduling events at the Arena, the Arena covers its costs of operations (2021/2022 budget was in the black by 36k).

The Cross Insurance Arena budget is a unique budget, as it does not follow the typical government budgeting process. The Arena’s budget is based on projected number of events (ticket sales), suite seating, concessions and sponsorships at the Arena. Shortfalls at the Arena are passed onto the tax rate.

The 2023/24 budget builds off from the success of the prior two years of 2021/22 and 2022/23.

Description	Adopted 2022/23	Adopted 2023/24	Dollar Change	Percent Change
Bond Principle and Interest	\$2,122,361.00	\$2,129,628.00	\$7,267.00	0.34%
Revolving Line of Credit	\$464,378.00	\$439,076.00	(\$25,302.00)	(5.49%)
Capital	\$0.00	\$80,000.00	\$80,000.00	100%
Operational	\$750,000.00	\$730,000.00	(\$20,000.00)	(2.66%)
Cross Insurance Total	\$3,336,739.00	\$3,298,704.00	\$147,693.00	4.69%

Conclusion

I would like thank the Departments for truly understanding the need to limit significant impacts to our partner communities and citizenry during this budget year transition. Staff, prioritized through this budget making the County a fantastic place to work through work/life balance and a fair wage. In all, we feel confident that the 2023/24 budget is appropriately established to bring us through this transition period.

Thank you to the County Commissioners and Finance Committee for taking on this significant process of two budgets, learning and thoroughly reviewing what staff believe are responsible budgets, recognizing the current environment we are in.

Special thank you to the City/Town Managers for working with the County on our transitioning from a calendar to a fiscal year budget. We appreciate the attention & help on this important change for the County.


 James H. Gailey
 County Manager

The Budget Process and Financial Management Policies

THE BUDGET PROCESS

In 2009, the County of Cumberland made a decision to form a charter commission for the purposes of defining the scope of procedures for the County of Cumberland. The proposed charter was written and submitted to the citizens for a referendum vote in November 2010. The charter passed successfully, and the process that is defined herein reflects the new charter procedures.

5: FINANCE

General Provisions:

5.1 Budget: The Board of County Commissioners is responsible for the review of the County Manager's preliminary budget, its submittal to the County's Finance Committee (FC) and for the preparation and presentation of the final annual operating budget and capital program to their citizens prior to its adoption. The annual County budget process shall be transparent and as detailed as necessary to ensure a knowledgeable understanding by the electorate of the entire County's expenditures and revenues; it shall be described in the Bylaws and shall receive the oversight of the County's FC. A copy of the accepted final budget document shall be filed with the State in accordance with State law.

5.2 Fiscal Year: The fiscal year of the County shall be determined in the Bylaws.

5.3 Appropriation Authority: The County Commissioners shall have the authority to appropriate money according to their budgetary requirements; in addition, the County shall have all taxing authority prescribed by the State Constitution and the authority to present any and all tax information to its electorate.

5.4 Finance Committee (FC)

5.4.1 Committee Membership: Representatives to the FC shall be municipally elected officials from the Commissioner District in which their municipality resides.

Municipally elected officials of each Commissioner District may appoint two (2) representatives to serve on the FC for a three (3) year term; a representative shall not serve more than two consecutive terms. No municipality shall have more than one representative unless it serves more than one half ($\frac{1}{2}$) of a District's population. A District Commissioner may appoint representatives to fill FC vacancies occurring 120 calendar days prior to the commencement of the Board's fiscal year. A FC vacancy shall immediately occur when representatives no longer qualify for membership.

5.4.2 Finance Committee Meetings: On the call of the County Commissioners or at least 90 calendar days prior to the commencement of the fiscal year, the FC shall meet. The FC shall select a chairman from its full membership. It shall also

appoint such other officers as it may deem necessary and create such sub-committees as may be necessary to perform its duties.

5.5 General Budget Procedures: The County Commissioners shall present their preliminary budget to the FC with dispatch and at least fifty five (55) business days prior to the end of their fiscal year. The budget shall also present a 3 year estimated revenue projection. The County, through the Board, shall provide the Committee with all the reasonable resources necessary to scrutinize the budget, transparency being the imperative. The FC shall act on the budget with dispatch and take action no later than thirty (30) business days prior to the end of the County's fiscal year or the Board's preliminary budget shall be considered FC endorsed. Upon receipt of the FC's provisional Budget and at least ten (10) business days prior to the end of the County's fiscal year, the Commission shall adopt their final budget. The Board may modify and reinstate any and all of the proposed FC's changes by a recorded majority vote of a full Board; the Board shall provide written definitive reasons to the public for their revisions.

5.6 Operating and Capital Budget Process: Annually each County entity shall submit a detailed budget including revenues as may be required by the County Manager.

5.6.1 Preparation: The County Manager shall compile all operational and capital budget requests, prepare a preliminary budget, including revenue estimates therein and submit the same to the Board of Commissioners for their review and approval. The operating budget shall include a three (3) projection of total revenues based upon expressed assumptions; the capital program shall include a five (5) year projection of capital programs and bonding.

5.6.2 Notification: Prior to the Commissioners adopting their preliminary budget, they shall notify the Finance Committee (FC) and hold one or more public hearings throughout the County and present the Manager's preliminary budget.

5.6.3 Budget Modifications: After said hearing(s), the Commissioners shall review the preliminary budget as submitted by the County Manager, together with the Manager's recommendations, and make such additions, deletions or modifications as they deem necessary to insure the proper fiscal performance of County government and submit the preliminary budget to the FC.

5.6.4 Provisional Budget: After deliberation of the Board's preliminary budget, the FC may accept or amend it by a majority vote of a full Committee; the changes shall be limited to gross department amounts and shall relate solely to the proposed appropriations paid by County taxes. Once the review is completed it shall be presented to the Board of Commissioners at a public meeting.

5.6.5 Annual Budget Acceptance: The Board shall meet to accept and/or modify the provisional budget. They may reinstate any or all of the proposed FC's changes to the preliminary budget by a recorded majority vote of a full Board; the Board shall provide written definitive reasons to the public for each of their revisions and decisions.

5.6.6 Unauthorized Budget: In the event the budget is not authorized before the start of a fiscal year, the County shall, until a final budget is adopted, operate on an interim budget which shall be no more than 80% of the previous year's budget.

5.7 Emergency Appropriations: Emergency appropriations may be made by the Board of County Commissioners; it requires ratification by a majority of the full FC. The chairman of the FC shall call a special meeting within seven (7) business days of the Board's action to formally ratify the emergency appropriation; non-action by the FC is ratification. If FC ratification is not obtained, then the Commission must go through the formal process per Section 5.6.5.

5.8 Borrowing

5.8.1 Revenue Securities: The Board shall have the authority to issue revenue bonds, notes or other securities and financial instruments that are totally project remunerated and shall not negatively affect the County's tax rate; each project shall be run as a profit center. The Board of County Commissioners may issue any form of tax, grant or bond anticipation certificate or note as authorized by 30 M.R.S.A. §401-A, or by the Constitution or general laws of the State.

5.8.2 Tax Securities: The Board of County Commissioners may issue any form of tax, grant or bond anticipation certificate or note as authorized by 30 M.R.S.A. §401-A, or by the Constitution or general laws of the State. Annually, the Board of County Commissioners shall have the authority to issue tax supported bonds, notes or other securities and financial instruments of the County up to 1/10 of one mil based upon the County's property valuation, or greater upon approval of the electorate in a County-wide referendum.

5.9 Transfer of Appropriations: To the extent permitted by its appropriation and within the last three months of each fiscal year, on request of the manager, the Board of Commissioners may transfer any unencumbered balance of an appropriation or portion thereof to another account, department, office, or agency of the County unless such funds were derived from income restricted to the specific purpose for which they were originally appropriated. Year end balances may be used to pay down debt if authorized by the Board of County Commissioners

THE BUDGET AND STRATEGIC PLANNING

Cumberland County Government's 2001-2005 Strategic Plan has resulted in the implementation of more than 70% of the twenty-six (26) recommendations being implemented. The recommendations included 1) expansion of the Cumberland County Regional Communication Center 2) funding has been placed into county reserves for possible future expansion of the inmate medical facility at the Jail as well as construction of a Day Reporting Center to help provide alternatives to incarceration of inmates. During 2006 was an update of the Strategic Plan for a new five year (2006-2010) plan that will help serve as a roadmap for the future. The direction of regionalization and any new demand for services will certainly shape the future of County budgets. Critical decisions concerning new revenue sources, expanded fees for

service, and ongoing challenges with the Cumberland County Jail will certainly influence the future relationship between the County, our communities, and the State.

The County is now in its second strategic planning process, having completed its 2006 Strategic Plan. Implementation of the 2006 plan began in June of 2007. The mission of the Cumberland County Advisory Council is to work with the county commissioners, the county manager, and others to review the subcommittee reports, as well as to help determine the best path of action for implementing the 43 recommendations. In doing so, they are helping to shape strategic investments and changes for Cumberland County Government to chart a course for the future

The 2006 planning process included over 100 town managers, business leaders, nonprofit executives and others. There were nine subcommittees, including five external or visionary subcommittees: 1) Public Services, 2) Public Health/Human Services, 3) Regional Relationships, 4) Economic Development, and 5) Schools-Support Services. In addition to this, as in 2001, there were four subcommittees that focused on internal topics: 6) Space Needs, 7) Finance, 8) Technology, and 9) Justice and Public Safety.

THE BUDGET DOCUMENT

The expenditure portion of the County of Cumberland's budget is presented by department and details the estimated funds deemed to be required for its operation. Some departments are also subdivided into activity centers. Each department and activity center is detailed with line item accounts, with an explanation of the requirement for that account. The revenue portion of the budget is presented by categories of anticipated sources.

Proposed and adopted budget figures are presented in a format that allows anyone to compare them to the budgets of the current and prior years.

Other information provided by the budget document include departmental mission statements, objectives, programs and activities, as well as organization charts, descriptions, personnel allocations, and graphic statistical presentations.

SYSTEM OF ACCOUNTING

The County of Cumberland uses a form of accounting accepted by the Government Finance Officers Association called modified accrual accounting. The modified accrual method is practiced under generally accepted accounting principles (GAAP) which require the County to acknowledge revenues in the budget period they are measurable and available, and expenditures in the period the liability is made. Under this system the County measures expenditures based on the time a commitment is made for a good or service. In other words, the County considers an item purchased when the good or service is ordered, regardless of when the item is delivered. This means department's track their spending based on orders, not payments, so the County never accidentally exceeds its authority to spend. If circumstances warrant overspending an account line department heads will consult with the County Manager to review circumstances and have the manager approve the transaction prior to overspending the account.

The County also uses the Modified Accrual Accounting for budgetary purposes. The County encourages department heads to accurately reflect expenditures in appropriate accounts even if in so doing it causes overspending. Department heads consider it a point of pride not to overspend budgetary appropriations and County elected/appointed department heads work hard to avoid any overspending in the operation of their departments.

The County uses Enterprise Funds to represent activity with Sheriffs contracts and regional activities. GASB allows creation of funds where activities are financed and operated in a manner similar to private business enterprises.

The County of Cumberland has two principle sources of revenue: fees collected for services rendered, and an indirect tax levy. The tax levy is administered through the municipal tax assessment based on the property valuation of each community. Fee for service revenues are generated primarily through the Registrar of Deeds and the Cumberland County Jail. The Sheriff's Office raises revenues through fees paid for the boarding of prisoners from the State of Maine, federal agencies, and other counties.

Under terms of modified accrual accounting, revenues are identified based on when they become measurable and available. For fees, this means the revenue is measured after the service is rendered and the fee is collected; however, experience allows the County to forecast future revenues based on traditional use patterns through reliable and conservative projections. The County of Cumberland has the authority to close its budget gap through taxes levied indirectly through towns. Its taxes are therefore instantly recognizable and are due from towns by state statute on September 30th but are typically transferred from the municipalities at the end of the 60 day grace period on November 30th.

FUND BALANCE

There are various definitions of the term "fund balance." Generally, the term can be defined as "the cumulative difference of all revenues and expenditures from the government's creation." Fund balance can also be defined as "the difference between fund assets and fund liabilities, and can be known as fund equity or surplus." It should be noted that the unreserved portion of the fund balance may not represent "specific assets" of the fund (e.g., cash or a particular investment).

The County fund balance is normally divided into a reserved and an unreserved account. The reserved account consists of funds that are legally restricted to a specific future use (such as "reserved for debt service"), or are not available for appropriation or expenditure (such as "reserved for inventories"), or are reserved for a specified project, (such as "technology" or "future space needs"). If tentative management plans for future actions require financial resources, then a portion of the fund balance may be designated for those purposes. The undesignated portion of the unreserved fund balance is the financial resource that may be made available to meet unplanned or unforeseen contingencies and other emergency working capital requirements.

Based on legislation in 2002 the amount counties may retain as the undesignated fund balance is up to 20%. Excess and unencumbered surplus funds may be used to restore the contingent account, reduce the tax levy, fund a county charter commission, or establish a capital reserve account. If not used for these purposes, any remaining funds may not be expended but are retained as working capital for the use and benefit of the County.

Internal Controls

Management of the County of Cumberland is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principals. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The county manager meets regularly with the Finance Director to review financial reports and discuss their finances of the county. In FY2001 a Department of Finance was created to provide daily oversight of the county's fiscal affairs.

Budgetary Controls

Budgetary control is maintained at the fund and department level with departments having on-line access to account information. Additionally, department heads are provided a monthly printout of financial data for each activity center in the department. These reports display approved budget amounts, detailed item by item expenditure transactions, and remaining budget balances by line item.

The County Commissioners, County Manager, Assistant County Manager, and the County Finance Director review reports on a monthly basis. In addition, the department heads receive monthly reports on their expenditures.

Operating Budget Policies

1. To maintain the integrity of the County budget process, all expenditures will be established by a full budget process prior to authorization.
2. Budgeted line item amounts will not be exceeded without written authorization by the County Manager.
3. Emergency expenditure items will be brought before the County Commissioners at a regular Commissioner's meeting, but wherever possible items will be authorized through a full budget process.
4. The County Manager will issue budget guidance annually to assist departments in preparing their budgets.

Revenue Policies

1. The County will establish all user fees at a level as close to full cost (the cost of delivering the service) as possible, or at rates that reflect market levels.

2. The County will seek to maintain as diversified and stable a revenue system as allowed by law.
3. The County will review all fees for potential change at least every 3 years.
4. The County will aggressively seek new revenue opportunities.

Investment Policies

1. The County affirms its commitment to investments policies developed previously. Investment policies are structured to maximize safety, maintain appropriate liquidity, and allow for appropriate return on investment.
2. The County will deposit all revenues within 48 hours of receipt and wherever possible during the same working day.
3. To the extent possible the County will attempt to match its investments with anticipated cash flow requirements.
4. The County will aggressively collect revenues.

Reserves

1. The County will seek to increase its General Fund reserves to appropriate levels as allowed by statute.
2. The County will maintain its reserves at allowable levels to decrease the County's vulnerability to short term market fluctuations.

Auditing

1. An independent audit will be performed annually.
2. The County will conform to Generally Accepted Accounting Principals (GAAP) as established by the Governmental Accounting Standards Board.
3. The County will maintain other internal auditing procedures as recommended by the independent auditor.

Bonded Debt

1. The County will maintain and improve its credit rating.
2. Bonded debt will never be used to fund operating expenses.
3. Bonded debt will never be structured for the debt to last longer than the facility.
4. Capital projects will be considered for bonded debt if they have a relatively long useful life and require large amounts of capital investment.
5. The County Manager will assess refinancing options on all current debt issues annually.

Capital Investments

1. The County will review and update its Capital Investment Program (CIP) annually.
2. Current year CIP recommendations will be integrated into departmental budgets.
3. Where appropriate, CIP items will be considered for bonded debt programs.
4. The County will seek to invest 10% of its General Operating Reserves for approved capital improvements.

5. The County will maintain its physical assets to protect its capital investment and minimize the need for future capital investments.
6. The County will consider using lease-purchase agreements for items with a useful life longer than one year where circumstances favor leasing. However, leases will not be approved for periods exceeding the useful life of the equipment.

Short- Term Financial Goals

1. The county will conduct an in-depth analysis of the fiscal and operational trends affecting future budgets.
2. The county will track internal and external issues that will affect preparation of the next year's annual budget.
3. The county will be proactive on legislative issues affecting county revenues and expenditures.
4. Management of the county's day-to-day fiscal affairs has continued to improve with the creation of a separate Finance Department approved during the FY2001 budget.

How to read the Budget

The budget is formatted in a way that is designed to give readers quick access to specific information, yet completely and professionally display budget data. Descriptive terms have been substituted for jargon but the document also contains a glossary of useful terms. This section is designed to highlight each section of departmental requests that make the heart of the budget and examples are given in key sections.

Department or Activity Center Sections

Each section begins with an introductory cover page to orient the reader.

Departmental Details

Departments with multiple subsections have been divided into activity center. Each activity center has a separate focus and budget emphasis. The organization chart graphically depicts the various units that combine to create each department.

Department Mission and Objectives

Each departmental section begins by listing the department's mission and associated objectives. Departmental mission statements capture the values held by each department in relation to tasks assigned for completion. Objectives are offered in support of the mission and identify items vital to the function of each department. Performance measures are listed to identify the standard of performance each department uses. Objectives and performance measures are evaluated annually.

Statistics

Where appropriate, departmental statistics are provided as an overview of volume of activity *within* the department.

Additionally, the brief spreadsheet lists the total of personnel and where appropriate identifies elected officials. Detail for these summary pages follow in the Personnel Section of the Budget.

Department Summary Pages

Each department spreadsheet begins with a department or activity center summary. The summary is designed to give a historical perspective to departmental expenditures for personnel, operations and maintenance, and capital.

The spreadsheet header includes the accounting account number for the department displayed which uses a five-digit code. This account number would match designations of account reports from the County's accounting program. Next there is a listing of the department or activity center name to help orient readers. A sample heading follows, and each column heading will be described.

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY			ACTIVITY CENTER: EMERGENCY MANAGEMENT					
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET

ACCT # - This line lists the County-wide account number that corresponds to the account within which funds are designated. In practice, the various accounts are accounting tools used throughout the year to monitor departmental spending within and between accounts.

ACCOUNT DESCRIPTION – This line contains the descriptive title each account is assigned. Account descriptions are universal so comparisons between departments are made as closely as possible. For example, the **Clothing – Uniforms** account in the Jail activity center is similar to the account in the Facilities department even though the uniforms purchased are different.

2022 ADOPTED BUDGET - The amount approved at the end of the prior year's budget process. This is the amount departments are currently authorized to expend.

2021 ACTUAL - An actual line records the amount expended from each account during the budget year as recorded by the year end audit. 2021 Actual would record expenditures for 2021. This line is included purely for comparative purposes.

23-24 BUDGET REQUEST - The 23-24 request contains the appropriation requested by departments for each line item. This figure represents the department's expert assessment of the resources necessary to operate the department at appropriate service levels and to fulfill legal mandates.

23-24 PRELIM - Requests are scrutinized twice prior to finalizing figures in this column. The County Manager reviews each request and in consultation with department heads offers revisions to departmental requests based on

justification received. The County Manager makes revisions as a result of the overall County budget. Once the County Manager has revised departmental requests, the budget is reviewed with the County Commissioners prior to their consideration of the budget and subsequent review by the Finance Committee.

23-24 FINANCE COMM - Finance Comm represents the allocations recommended by the Finance Committee(FC). The FC reviews the budget and holds public hearings on the budget prior to returning their recommendations to the County Commissioners. The sum of the FC recommendations are contained in this column.

2023-24 ADOPTED BUDGET - After careful review and consideration of the FC recommendations and public input, the County Commissioners adopt a final budget. Occasionally the Commissioners alter FC recommendations and the sum of their adopted budget is entered in the approved column. This column will form the basis for the next fiscal budget.

Detail Pages

Following the ACTIVITY CENTER BUDGET SUMMARY pages is a separate spreadsheet listing Line Item Budget Justifications. At first glance these spreadsheets seem identical; however, their purpose is as different as their format is similar. The format is standardized to help readers interpret and compare data; however, additional information is added to the justification spreadsheets. The change is found in the Line Item Budget Request Justification column. Additionally, the justification pages lose two years of historical (actual) data to allow room in the spreadsheet for justifications.

Understanding Line Item Justification

The line item justification is generated by departments to detail the proposed use of each requested account. Lines briefly detail the general use of accounts in ways that highlight needs and help track use. A wealth of data is contained in the line item justifications as departments detail the general use funds are requested to fulfil. The line item request justification column is listed between the 23-24 request made by departments and the column containing the managers recommendation. Often the lines can be compared to deduce the items the manager might recommend departments remove from their requests. Detailed reductions are not made by the County Manager to allow departments maximum latitude in managing their departments within guidelines allowed by approved resources. This is not true of FC recommendations which are often quite specific.

Putting It All Together

With the recently revised budget format readers are offered a complete view of not only the County budget but also the budgeting process. All key steps in the budgeting process are recorded in the spreadsheets as recommendations and are considered and reviewed at various stages. A careful reading will indicate the thoroughness of the review given to the County budget. However, the budget is also a functional document as departments review listings throughout the year and prepare for future budgets. Therefore, the design allows rapid access to vital summary information both for the departmental user and the lay reader not interested in exhaustive comparisons. Finally, the County budget is a living document incorporating changes as the needs of the County change.

Jail Budget									
Tax Calculation	2020-21	2021-22	2022-23	23-24	23-24 MGR	23-24 FC RECOMM	23-24 Final Budget		
Total Estimated Expenditures	20,579,182	21,517,069	22,405,905	22,405,905	22,405,905	22,405,905	22,405,905		
Total Estimated Revenues	(6,382,000)	(6,752,000)	(7,050,233)	(7,050,233)	(7,050,233)	(7,050,233)	(7,050,233)		
Tax Revenue Required	14,197,182	14,765,069	15,355,672	15,355,672	15,355,672	15,355,672	15,355,672		
	14,197,182	14,765,069	15,355,672	15,355,672	15,355,672	15,355,672	15,355,672		
	Amount fixed by statute			-	-	-	-		
Cross Insurance Arena Budget									
Tax Calculation	2020 BUDGET	2021 BUDGET	2022 BUDGET	23-24 BUDGET REQUEST	23-24 MGR RECOMM	23-24 FC RECOMM	23-24 Final Budget		
Bond Principal	1,300,000	1,178,966	1,295,793	1,390,241	1,390,241	1,390,241	1,390,241		
Bond Interest	882,500	887,020	826,568	739,387	739,387	739,387	739,387		
Prior CIA Debt Service	654,024	614,488	464,378	439,075	439,075	439,075	439,075		
Operational Subsidy	651,671	750,000	564,271	730,000	730,000	730,000	730,000		
Tax Revenue Required	3,488,195	3,430,474	3,151,010	3,298,703	3,298,703	3,298,703	3,298,703		
Net Dollar Change		(57,721)	(279,464)	147,693	147,693	147,693	147,693		
Percent from prior year		-1.65%	-8.15%	4.69%	4.69%				
COMBINED TAX PRESENTATION									
Tax Calculation	2020 BUDGET	2021 BUDGET	2022 BUDGET	23-24 BUDGET REQUEST	23-24 MGR RECOMM	23-24 FC RECOMM	23-24 Final Budget		
Total Estimated Expenditures	46,571,931	47,151,594	48,760,713	51,572,913	51,454,726	51,454,726	51,474,726		
Total Estimated Revenues	(12,929,012)	(12,886,408)	(13,175,573)	(14,006,967)	(14,006,967)	(14,006,967)	(14,006,967)		
Tax Stabilization Reserve		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	33,642,919	34,065,186	35,385,140	37,365,946	37,247,759	37,247,759	37,267,759		
Net Dollar Change		422,267	1,319,954	1,980,806	1,862,619	1,862,619	1,882,619		
Percent from prior year		1.26%	3.87%	5.60%	5.26%	5.26%	5.32%		
Budget Requests	General County Impact			1,242,510				3.51%	Total
	Jail Impact			590,603				1.67%	
	Cross Insurance Arena Impact			147,693				0.42%	5.60%
MGR Budget	General County Impact				1,124,323			3.18%	Total
	Jail Impact				590,603			1.67%	
	Civic Center Impact				147,693			0.42%	5.26%
FC Budget	General County Impact					1,124,323		3.18%	Total
	Jail Impact					590,603		1.67%	
	Civic Center Impact					147,693		0.42%	5.26%
Final Budget	General County Impact						1,144,323	3.23%	Total
	Jail Impact						590,603	1.67%	
	Civic Center Impact						147,693	0.42%	5.32%

**COUNTY OVERVIEW:
Revenue and Expenses from all Sources**

COUNTY OF CUMBERLAND: BUDGET 23-24 ASSESSMENT

Tax Calculation	Budget 2019	Budget 2020	Budget 2021	Budget 2022	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC Recommend	23-24 FINAL Budget
Total Estimated Expenditures	44,787,515	46,571,931	47,151,594	48,760,713	51,572,913	51,454,726	51,454,726	51,474,726
Total Estimated Revenues	(12,646,220)	(12,929,012)	(12,886,408)	(13,175,573)	(14,006,967)	(14,006,967)	(14,006,967)	(14,006,967)
Designated Surplus		-	-	(200,000)	(150,000)	(200,000)	(200,000)	(200,000)
Tax Revenue Required	32,141,295	33,642,919	34,065,186	35,385,140	37,365,946	37,247,759	37,247,759	37,267,759
					5.60%	5.26%		

COUNTY OF CUMBERLAND: Enterprise Funds 23-24

Enterprise Funds: (Prior year numbers at present)

The County has contracts to provide services beyond the basic services provided by the County. See the Enterprise section of the budget for details.

Budget		2022 Budget	23-24 Budget
Total Estimated Expenditures	Enterprise	11,362,957	14,034,400
Total Estimated Revenues	Enterprise	11,362,957	14,034,400
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 23-24

Grants and Other Funds: (Prior year numbers at present)

The County receives Grants from other Federal agencies for special programs and services.

Funds are also received from inmate commissary funds and from the Department of Corrections for other services

Budget		2022 Budget	23-24 Budget
Total Estimated Expenditures		3,220,100	1,761,100
Total Estimated Revenues		3,220,100	1,761,100
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 23-24

Summary Overview

This is a presentation of all dollars that come into the County, regardless of source.:

Budget Grants
Enterprise Recreational District

Budget		2022 Budget	23-24 Budget
Total Estimated Expenditures		63,343,770	67,250,226
Total Estimated Revenues		27,758,630	29,802,467
Designated Surplus		200,000	200,000
Tax Revenue Required		\$ 35,385,140	\$ 37,247,760

Cross Insurance Arena

Enterprise Fund as of 11/30/2017

Cumberland County taxpayers are responsible for the financial operation of the Cross Insurance Arena
This page illustrates the dollars that the taxpayers must contribute over last year.

	2021 Actual	2022 BUDGET	2023-24 BUDGET REQUEST	23-24 FC RECOMM	23-24 FINAL Budget	TAX Impact
From the County Taxes						
Total Estimated Expenditures	3,406,699	3,151,010	3,298,703	3,298,703	3,298,703	
Total Estimated Revenues						
Tax Revenue Required		3,151,010	3,298,703	-	3,298,703	0.42%
Net Dollar Change			147,693	\$ 35,385,010	147,693	
			Increase			

Cross Insurance Arena									
From the County	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC	23-24 FINAL BUDGET	
<u>CIA \$33M Bond</u>					(2023 Debt Payment is \$2.12 M)				
Principal	1,178,966	1,295,793	1,178,966	1,390,241	For CIA expenses ie debt	1,390,241	1,390,241	1,390,241	
Interest	887,020	826,568	887,020	739,387	New Civic Center Referendum for Modernization	739,387	739,387	739,387	
CIA operational Subsidy	750,000	564,271	816,179	650,000	To Fund the Operational Budget from 6/30/2022	650,000	650,000	650,000	
Non-Debt CIA CIP	-	-	-	80,000		80,000	80,000	80,000	
<u>Prior Debt:</u>									
CIA Bond Principal	518,473	383,473	364,169	378,473	Debt service for Capital needs	378,473	378,473	378,473	
CIA Bond Interest	96,015	80,905	85,542	60,602		60,602	60,602	60,602	
Total to Civic Center	3,430,474	3,151,010	3,331,876	3,298,703		3,298,703	3,298,703	3,298,703	

INCREASE OVER FY 2022	\$ 147,693
FY 23-24 COUNTY ASSESSMENT	\$35,385,010
ADDITION TO THE 2022 TAXES	0.42%

Enterprise Activities-Law Enforcement

Sheriff's Office Services				2023-24	2023-24
Acct #		PERIOD	EMPLOYEES	REVENUES	EXPENSES
FULL TIME CONTRACTS					
21203	Town of Harpswell	4/1 to 3/31	2	498,594	498,594
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	307,253	307,253
21204	Town of Harrison	7/1 to 6/30	1	255,486	255,486
21212	Town of Standish	7/1 to 6/30	6	883,117	883,117
21207	SAD #6	9/1 to 6/30	1	89,811	89,811
	SAD #15 SRO	7/1 to 6/30	1	129,333	129,333
	Lake Region SRO	7/1 to 06/30	1	80,310	80,310
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	2	-	-
	Town of Gray	7/1 to 6/30	1	236,478	236,478
	TOTAL FULL-TIME CONTRACTS		17	2,480,382	2,480,382
SUMMER CONTRACTS					
	Naples		Part Time 1	33,162	33,162
	Frye Island		1	51,452	51,452
21215	Long Island	Summer	1	25,557	25,557
	Town of Chebeague	Summer	1	34,453	34,453
	TOTAL SUMMER CONTRACTS		4	111,462	111,462
TOTAL FROM NON-BUDGET ACTIVITIES				2,591,844	2,591,844

Enterprise Activities-Facilities

	State Court Custodial Program	PERIOD	EMPLOYEES	2023-4 REVENUES	2023-4 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	326,799	326,799
			Supply	104,040	104,040
	TOTAL FROM NON-BUDGET ACTIVITIES			430,839	430,839

Enterprise Activities- Assessing Department

Regional Assessing		PERIOD	EMPLOYEES	2023-4 REVENUES	2023-4 EXPENSES
21227	Regional Assessing fees paid according	1/1 to 12/31	7	587,723	685,604
	to contracts with participating Municipalities				
Revenues (Estimated breakdown)			Expenses		
	Town of Falmouth	\$ 175,823		Lead Assessor	\$ 108,472
	Town of Yarmouth	\$ 126,885		Assistant Assessor	\$ 64,500
	Town of Casco	\$ 63,573		Appraiser II	\$ 83,990
	Town of Gorham	\$ 152,816		Appraiser	\$ 55,743
	Town of North Yarmouth	\$ 51,703		Appraiser	\$ 55,743
	Town of Baldwin	\$ 16,923		Amin Asst.	\$ 49,505
	Total Revenues	\$ 587,723		Benefits	\$ 150,000
	County Subsidy	\$ 97,881		Vision Software	\$ 16,000
	Net Revenues	\$ 685,604		Assessing Maps	\$ 16,500
				All other	\$ 85,150
				Total Costs	\$ 685,604

Enterprise Activities-Civil Division

	Outside Civil Deputies	PERIOD	EMPLOYEES	2022 REVENUES	2022 EXPENSES
21255	Outside Civil Deputies are paid through the County but work independently in conjunction with our in house Civil Department. Their compensation is paid by users of the civil service activities	1/1 to 12/31	0	-	-

Enterprise Activities-Cross Insurance Arena

Cross Insurance Arena		FY 21-22	FY 22-23	
35235	Description	Budget	Budget	
	Revenues from Operations	\$ 6,680,213	\$ 9,617,385	
	Cost of Goods Sold	\$ 5,214,535	\$ 7,494,332	
	Indirect Expenses	\$ 2,446,198	\$ 2,635,381	
	Income/(Deficit)	\$ (980,520)	\$ (512,328)	
	Trustees & Other Expenses	\$ 195,687	\$ 196,400	
	Income/(Deficit)	\$ (1,176,207)	\$ (708,728)	
	ARPA Revenue Loss Funding	\$ 611,936	\$ -	
	County Subsidy	\$ 564,271	\$ 708,728	
	Total Revenues	\$ 7,856,420	\$ 10,326,113	
	Total Expenses	\$ 7,856,420	\$ 10,326,113	

GRANTS AND OTHER FUNDING- CDBG Dept

Federally Funded Community Development Block Grant

Aaron Shapiro, County Community Development Director

Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2023-24 REVENUES	2023-24 EXPENSES
HUD CDBG Program Grant for CDBG-R Recovery Act Funds	7/1 to 6/30 1/1 to 12/31	2	1,350,000	1,350,000
Homeless Prevention Rapid Recovery Act HPRP Neighborhood Stabilization Program	1/1 to 12/31 1/1 to 12/31			
			1,350,000	1,350,000

	GRANT FUNDED PROGRAMS				
		PERIOD	EMPLOYEES	2023-24 REVENUES	2023-24 EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	141,100	141,100
	MAT Grant	1/1 to 12/31	1	145,000	145,000
51381	Cossap Grant	1/1 to 12/31	N/A	125,000	125,000
	TOTAL GRANT FUNDED PROGRAMS		1	411,100	411,100

		ADJUSTED BY THE FINANCE COMMITTEE	
			-
		NET TAX DECREASE - FC	\$0
		Percent Increase over 2022	5.26%
		Total operational budget recommended by FC	\$37,247,759
		ADJUSTED BY COUNTY COMMISSIONERS	
		Commissioners agreed with FC from above	
		Health Insurance Reductions	-
		Reductions to Sherriff Admin, Patrol Budgets	(18,375)
		CIP Reductions	(10,000)
		Reduction to Contingency Budget	(5,000)
		Probate Law Clerk	15,000
		Holiday Pay	6,000
		Contract Negotiations	32,000
		CCRCC Radio System	32,000
		Net Tax Increase	51,625
		Voted/approved by Commissioners on 12/09/	\$37,267,759
		Percent Increase over 2022	5.32%

PROJECTED REVENUE

COUNTY OF CUMBERLAND
FISCAL YEAR 23-24

Revenues

Acct #	Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	23-24 Budget	24-25 Budget
11-001-4003	Supreme Court Rental	2,400	2,400	2,400	2,400	2,400	2,400
11-001-4004	State Court Rent / Reimbursements						
11-101-4101	Emergency Management Allocation	315,308	303,035	313,123	320,000	362,793	362,793
11-101-4102	AT&T Tower Lease	14,738	15,229	16,221	15,300	17,220	17,220
11-102-4100	District Attorney	166,107	110,570	133,074	165,000	165,000	165,000
11-103-01-4100	Executive	333	1,042	3,547			
11-103-02-4100	IT	350	140	1,858	5,000	2,500	2,500
11-103-03-4100	Garage Operations						
11-103-03-4301	Garage Daily Parking	91,394	74,123	121,167	110,000	120,000	120,000
11-103-03-4302	Garage Monthly Parking	553,296	599,474	655,114	500,000	620,000	620,000
11-104-4401	Treasurer Income (Interest, etc.)						
11-105-4100	Facilities Misc Revenue	9,967		14,236			
11-105-4100	Facilities Salvage						
11-106-05-4100	Sheriff Misc Revenues	37,715	30,300	21,026	55,000	55,000	55,000
11-110-4100	CCRCC Revenues	1,383,870	1,441,021	1,477,794	1,516,523	1,710,471	1,738,794
11-106-08-4100	Civil Process	239,740	171,128	147,217	221,850	221,850	221,850
11-107-4100	Register of Deeds - Misc. Revenue	1,721	1,772	16,182	2,500	2,500	2,500
11-107-4701	Register of Deeds - Recording Fees	1,656,239	2,210,211	2,612,207	1,400,000	1,400,000	1,400,000
11-107-4702	Register of Deeds - Transfer Tax	1,344,983	1,484,719	2,090,867	1,200,000	1,200,000	1,200,000
11-107-4703	Register of Deeds - Copies	373,177	418,268	278,665	355,000	355,000	355,000
11-108-4801	Register of Probate - Fees	423,195	441,886	660,918	440,000	600,000	600,000
11-108-4802	Register of Probate - Notices	48,039	45,109	53,842	45,000	45,000	45,000
11-108-4803	Register of Probate - Abstracts	26,265	28,210	33,719	25,000	25,000	25,000
11-108-4804	Register of Probate -Forms	26,377	16,344	20,983	13,000	17,000	17,000
11-108-4805	Register of Probate - Visitor fees	30,322	29,963	32,220	22,000	22,000	22,000
	Passport Processing				10,000	13,000	13,000
	Total Revenues	6,745,536	7,424,944	8,706,381	6,423,573	6,956,734	6,985,057
	Designated Surplus						
	Total Revenues & Surplus	6,745,536	7,424,944	8,706,381	6,423,573	6,956,734	6,985,057
		2019 Actual	2020 Actual	2021 Actual	2022 Budget	23-24 Budget	24-25 Budget

FY 23-24 COUNTY OF CUMBERLAND-

Using 2023 Final Valuation

The tax distribution schedule describes the amount of tax required from each municipality based on their equalized valuation to provide the revenue necessary for county operations. Previous year information is provided for comparison purposes. The tax calculation table at the bottom of the schedule shows the factors of expenditures revenues, and surplus used to calculate the amount of county property tax assessed on the real and personal property in each municipality.

The State of Maine Valuation for 2023 shows overall County increase of Valuation Growth

Tax Distribution Schedule						
	7.52%		15.33%			
Town	State 2022 Valuation	2022 Tax	State 2023 Valuation	Val Change %	2023-24 Tax	Percent Tax Change
Baldwin	194,050,000	121,338	216,500,000	11.6%	123,622	1.88%
Bridgton	1,294,950,000	809,718	1,503,600,000	16.1%	858,549	6.03%
Brunswick	2,740,850,000	1,713,824	3,039,200,000	10.9%	1,735,369	1.26%
Cape Elizabeth	2,598,050,000	1,624,532	2,988,250,000	15.0%	1,706,277	5.03%
Casco	827,550,000	517,458	964,900,000	16.6%	550,953	6.47%
Chebeague Island	274,300,000	171,517	347,850,000	26.8%	198,621	15.80%
Cumberland	1,614,950,000	1,009,811	1,910,200,000	18.3%	1,090,715	8.01%
Falmouth	3,069,300,000	1,919,200	3,436,450,000	12.0%	1,962,197	2.24%
Freeport	2,060,250,000	1,288,252	2,307,000,000	12.0%	1,317,286	2.25%
Frye Island	206,650,000	129,216	228,000,000	10.3%	130,187	0.75%
Gorham	2,280,050,000	1,425,690	2,482,400,000	8.9%	1,417,439	-0.58%
Gray	1,267,350,000	792,460	1,474,800,000	16.4%	842,104	6.26%
Harpswell	2,115,150,000	1,322,580	2,264,250,000	7.0%	1,292,876	-2.25%
Harrison	628,650,000	393,088	702,900,000	11.8%	401,353	2.10%
Long Island	203,350,000	127,153	226,850,000	11.6%	129,530	1.87%
Naples	960,250,000	600,434	1,112,100,000	15.8%	635,004	5.76%
New Gloucester	640,950,000	400,779	730,150,000	13.9%	416,912	4.03%
North Yarmouth	602,750,000	376,893	701,350,000	16.4%	400,468	6.25%
Portland	12,095,550,000	7,563,215	14,790,100,000	22.3%	8,445,080	11.66%
Pownal	310,200,000	193,965	346,000,000	11.5%	197,564	1.86%
Raymond	1,307,150,000	817,347	1,565,250,000	19.7%	893,751	9.35%
Scarborough	4,988,750,000	3,119,411	5,592,350,000	12.1%	3,193,206	2.37%
Sebago	489,850,000	306,298	624,800,000	27.5%	356,758	16.47%
South Portland	5,183,800,000	3,241,373	5,847,800,000	12.8%	3,339,067	3.01%
Standish	1,325,800,000	829,008	1,514,400,000	14.2%	864,715	4.31%
Westbrook	2,600,450,000	1,626,033	2,986,400,000	14.8%	1,705,221	4.87%
Windham	2,608,150,000	1,630,848	2,914,100,000	11.7%	1,663,938	2.03%
Yarmouth	2,100,950,000	1,313,701	2,450,100,000	16.6%	1,398,996	6.49%
	56,590,050,000	35,385,142	65,268,050,000	15.33%	37,267,759	5.32%
Tax Calculation	2020	2021	2022		23-24	
Total Estimated Expend	46,571,931	47,151,594	48,760,713		51,474,726	
Total Estimated Revenue	(12,929,012)	(12,886,408)	(13,175,573)		(14,006,967)	
Tax Stabilization	-	-	(200,000)		(200,000)	Net Increase
Tax Revenue Required	33,642,919	34,265,186	35,385,140		37,267,759	5.32%
	2020	2021	2022		23-24	
Mil Rate	0.000694902	0.000685427	0.0006252891		0.0005709954	
Per \$1,000	0.6949019	0.6854273	0.625289075		0.570995436	
Amount for \$200,000 ↑ \$	138.98	137.09	125.06		114.20	
<i>Increase</i>	<i>\$ (0.49)</i>	<i>\$ (1.89)</i>	<i>\$ (12.03)</i>		<i>\$ (10.86)</i>	

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	705,530	815,000	766,580	134,207	84,759	84,759	84,759	84,759
		2014- County CIP Debt				75,000	70,000	70,000	70,000	70,000
		2016- County CIP Debt				160,000	160,000	160,000	160,000	160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		MBB 2020 Debt				29,019	29,019	29,019	29,019	29,019
		2022 NEW Debt				60,000	160,000	160,000	160,000	160,000
		TOTAL BOND DEBT SERVICE	705,530	815,000	766,580	659,753	705,305	705,305	705,305	705,305
		INTEREST								
11-120		2012- County CIP Debt	166,704	200,580	178,268	21,194	16,302	16,302	16,302	16,302
		2014- County CIP Debt				45,894	8,475	8,475	8,475	8,475
		2016- County CIP Debt				25,821	21,586	21,586	21,586	21,586
		2018- County CIP Debt				62,400	53,700	53,700	53,700	53,700
		MBB 2020 Debt				3,892	3,324	3,324	3,324	3,324
		2022 NEW Debt				21,000	50,000	50,000	50,000	50,000
		TOTAL BOND DEBT INTEREST	166,704	200,580	178,268	180,201	153,387	153,387	153,387	153,387
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	19,166	22,003	20,715	35,000	35,000	35,000	35,000	35,000
11-120	9210	TAN Legal Fees	5,000	5,000	3,286	6,000	6,000	6,000	6,000	6,000
11-120	9220	TAN Interest	129,805	119,229	15,539	120,000	150,000	150,000	150,000	150,000
		TOTAL DEBT EXPENSE - LOANS	153,972	146,231	39,540	161,000	191,000	191,000	191,000	191,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	6,511	7,516	11,172	6,000	6,000	6,000	6,000	6,000
11-140	5550	Unemployment Insurance	16,496	56,772	9,276	25,000	25,000	20,000	20,000	20,000
11-141	5501	Salary / Benefits / Termination Pay	300,000	335,000	1,085,000	435,000	435,000	435,000	435,000	435,000
11-141	9526	County Capital Improvement Reserve for CIP	955,100	1,352,200	1,907,100	339,100	278,100	278,100	278,100	298,100
11-141	9500	Civic Center Operational Subsidy	475,636	821,931	1,116,179	564,271	650,000	650,000	650,000	650,000
11-141	5502	Contingent Appropriation	31,053	47,798	55,319	45,000	45,000	45,000	45,000	45,000
11-141	9498	Referendum and Public Information	40,114	57,270	29,464	195,000	100,000	95,000	95,000	95,000
11141	XXXX	Regional Public Health					100,000	95,000	95,000	95,000
		TOTAL NON-DEPARTMENTAL	1,824,910	2,678,488	4,213,510	1,609,371	1,539,100	1,529,100	1,529,100	1,549,100
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	2,851,116	3,840,300	5,197,898	2,610,325	2,588,792	2,578,792	2,578,792	2,598,792
							(21,533)	(31,533)	(31,533)	(11,533)

ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
CIA DEBT SERVICE										
PRINCIPAL										
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment	1,853,488	1,415,000		1,295,793	1,390,241			
11-120	9103	2003- CIA CIP Debt		330,000		170,000	165,000			
		2014- CIA CIP Debt				35,000	35,000			
		2016- CIA CIP Debt				120,000	120,000			
		2018- CIA CIP Debt				58,473	58,473			
		TOTAL BOND DEBT SERVICE	1,853,488	1,745,000	-	1,679,266	1,768,714	-	-	-
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	739,387			
11-120	9202	2003- CIA CIP Debt		53,287		35,588	27,788			
		2014- CIA CIP Debt				16,375	11,038			
		2016- CIA CIP Debt				14,942	10,777			
		2018- CIA CIP Debt				14,000	11,000			
		TOTAL BOND DEBT SERVICE	1,053,499	742,344	-	907,473	799,989	-	-	-

378,473
60,602

This schedule is a representation of positions within departments.								
Job Title	2022				2023-24			
	General Fund		Grant & Contract		General Fund		Grant & Contract	
	FT	PT	FT	PT	FT	PT	FT	PT
EXECUTIVE								
Administration								
Commissioners	5				5			
County Manager	1				1			
Executive Assistant/Deputy Clerk	1				1			
DV Coordinator		1				1		
Director of Public Affairs	1				1			
Drug Free Grant								
Drug Free Program Coordinator				1				1
Drug Free Project Coordinator								
CDBG								
Community Development Coord			1				1	
Community Development Asst			1				1	
ARPA								
Compliance & Audit Manager			1				1	
Public Health Manager			1				1	
Recruiter			1				1	
	8	1	5	1	8	1	5	1
INFORMATION TECHNOLOGY								
Information Technology Director	1				1			
Network Administrator	1				1			
Computer Specialist	1				1			
Software Specialist	2				2			
	5				5			
Human Resources								
Human Resources Director	1				1			
Human Resources Specialist	1				1			
Safety Coordinator	1				1			
Human Resources Generalist	1				1			
Executive Assistant	1				1			
	5				5			
Finance Department								
Deputy Manager, Fin & Admin	1				1			
Deputy Finance Director	1				1			
Payroll Supervisor	1				1			
Finance Clerk	2				1			
Finance/HR Specialist	0				1			
	5				5			
DISTRICT ATTORNEY								
Business & Communication Coord	1				1			
Executive Assistant	1				1			
Intern		6				6		
Paralegal	1				1			

	2022				2023-24			
	General Fund		Grant & Contract		General Fund		Grant & Contract	
Legal Administration Supervisor	2				2			
Receptionist	2				2			
Trial Assistant	11				11			
Victim Assistant	5				5			
Coord of Rehab & Diversion	1				1			
Restitution Clerk		1				1		
Diversion Clerk	1				1			
	25	7			25	7		
FACILITIES								
Facilities Manager	1				1			
Maintenance Supervisor	1				1			
Facilities Supervisor	1				1			
Custodian Supervisor	1				1			
Custodian	3	1	4		3	1	4	
Electrician Supervisor	1				1			
Electrician	2				2			
Building Technican	1				1			
Maintenance Technician II	6		2		6		2	
Fleet Automotive Supervisor	1				1			
Fleet Automotive Technician	1				1			
Executive Assistant	1				1			
Asst. Director								
Parking Garage Operator	1				1			
Parking Garage Attendant		1				1		
	21	2	6		21	2	6	
DEEDS								
Register of Deeds	1				1			
Deputy Register	1				1			
Clerk II	5				5			
Clerk III								
	7				7			
PROBATE								
Register of Probate	1				1			
Deputy Register	1				1			
Clerk II	3	1			3	1		
Judge of Probate	1				1			
Legal Assistant	1				1			
	7	1			7	1		
EMERGENCY MANAGEMENT AGENCY								
EMA Director	1				1			
Deputy EMA Director	1				1			
Planner	2				2			
Program Coordinator	1	1			1	1		
LEPC Planner	1				1			
Finance Assistant		1				1		
	6	2			6	2		

	2022				2023-24			
	General Fund		Grant & Contract		General Fund		Grant & Contract	
SHERIFF								
Administration/Support Services								
Sheriff	1				1			
Chief Deputy	1				1			
Administrative Investigator	1				1			
Inmate Communications Clerk	1				1			
Executive Assistant	1				1			
Investigations Clerk	2				3			
Receptionist/Clerk	1				1			
Captain-Support Services	1				1			
Accreditation Compliance Coord	1				1			
Administrative Sergeant	1				1			
Administrative Assistant	1				1			
	12	0			13	0		
Law Enforcement								
Captain - Law Enforcement	2				2			
Lieutenant	3				3			
Sergeant	7				7			
Deputy/Community Relations Officer	22		17	4	22		17	4
Detective	9				9			
Complaint Officer	1				1			
Crime Analyst	1				1			
	45		17	4	45		17	4
Civil Process								
Administrative Civil Deputy	1				1			
Civil Deputy	3				3			
	4				4			
Communications								
Communications Director	1				1			
Deputy Communications Director	1				1			
Shift Supervisor	6				6			
Dispatcher	25.5	5			27.5	0		
	33.5	5			35.5	0		
Regional Assessing								
Director of Regional Assessing			1				1	
Assistant Assessor			1				1	
Appraiser			2				2	
Administrative Assistant			1				1	
			5				5	
Total Budget Employees Only	183.5	18	33	5	186.5	13	33	5

Jail	2021-2022				2022-2023			
	Proposed		COMMISSARY		Proposed		COMMISSARY	
	FT	PT	FT	PT	FT	PT	FT	PT
Job Title	FT	PT	FT	PT	FT	PT	FT	PT
Jail Administrator	1				1			
Capt. - Admin./Support	1				1			
Capt.- Security/Operations	1				1			
Administrative Secretary	1				1			
Administrative Officer								
PREA Coordinator	1				1			
Community Program Officer	4				4			
Cook II	5				5			
Corrections Officer	128				128			
Education Technicians-Academic	0		2		0		2	
Education Technicians-Vocational	0		2		0		2	
Executive Assistant	1				1			
Food Service Manager	1				1			
Lobby Receptionist - CO	1				1			
Property Officer	1				1			
Records Clerk	2				2			
Recreation Officer	1				1			
Sergeant	16				16			
Staff Development Specialist	1				1			
Transportation Officer	9				9			
Trustee Coordinator	1				1			
Lieutenant	6				6			
Lieutenant Education			1				1	
Librarian				1				1
Chaplin	1				1			
	183		5	1	183		5	1



Emergency Management

Michael Durkin, Director

Wages for full & part time staff.

The Cumberland County Emergency Management Agency is committed to providing quality services in the protection of all its citizens and their property.

REVENUES	2020 Actual	2021 Actual	2022 Budget	23-24 Budget
EMA Allocation	\$ 303,035	\$ 313,123	\$ 320,000	\$ 362,793
AT&T Tower Lease	\$ 15,229	\$ 16,221	\$ 17,220	\$ 17,220
Total Revenues	\$ 318,264	\$ 329,344	\$ 337,220	\$ 380,013

EXPENSES	2020 Actual	2021 Actual	2022 Budget	23-24 Budget
Labor	\$ 454,895	\$ 448,547	\$ 557,918	\$ 612,049
O&M	\$ 51,022	\$ 52,316	\$ 63,396	\$ 68,626
Capital	\$ 100,698	\$ 86,263	\$ 98,000	\$ 93,000
Total Expenses	\$ 606,614	\$ 587,126	\$ 719,314	\$ 773,675

Net Cost	\$ 288,350	\$ 257,782	\$ 382,094	\$ 393,662
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Budget Objectives

Works with 28 communities to provide all-hazards preparedness mitigation, response, and recovery from disaster; coordinates county wide NIMS compliance; manages Department of Homeland Security Grant Programs; coordinates county effort with municipal, state, and federal partners and across Critical Infrastructure Sectors

Grant Funding:

See last page of this section for data on the Grant funded activities of this department

Personnel

EMA Positions	Full Time	Part Time	Grant
EMA DIRECTOR	1		
DEPUTY EMA DIRECTOR	1		
PLANNER	2		
PROGRAM COORD	1	1	
LEPC PLANNER	1		
FINANCE ASSISTANT		1	
	6	2	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6903	Food & Groceries	2,149	937	2,300	2,458	2,000	2,000	2,000	2,000
6904	Institutional Supplies	994	333	500	369	500	500	500	500
6913	Safety Equipment	3,045	7,147	3,270	5,285	8,500	3,500	3,500	3,500
6914	Non-Food Items Purchases	584	380	500	2,793	500	-	-	-
6950	Other		-		-	-	-	-	-
	TOTAL O&M	51,022	52,316	63,396	66,477	74,126	68,626	68,626	68,626
	CAPITAL OUTLAY								
71701	Homeland Security HazMat/WMD CIP	88,421	81,239	90,000	94,982	90,000	90,000	90,000	90,000
7350	Office Equipment	1,766	8,809	3,000	9,353	8,000	3,000	3,000	3,000
7355	Computer Hardware		1,496	-	637	-	-	-	-
	TOTAL CAPITAL OUTLAY	90,187	91,544	93,000	104,971	98,000	93,000	93,000	93,000
	TOTAL DEPARTMENT	596,103	592,407	714,314	682,335	784,175	773,675	773,675	773,675
						69,861	59,361	59,361	59,361
						9.8%	8.3%	8.3%	8.3%

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY		ACTIVITY CENTER: EMERGENCY MANAGEMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	391,538	377,563	425,701	Wages for full & part time staff.	425,701	425,701	425,701
	Wages & Salaries (PT)	30,000		30,000	Interns & Fire Safety Coordinator	30,000	30,000	30,000
5401	Overtime	1,000	74	-				
5510	Health Insurance	71,040	69,186	90,129		90,129	90,129	90,129
5520	Retirement	24,645	23,911	24,997		24,997	24,997	24,997
5530	Social Security	31,559	30,532	32,566		32,566	32,566	32,566
5540	Workers Comp	1,315	1,056	1,315		1,315	1,315	1,315
5560	Deferred Comp	6,821	8,565	7,341		7,341	7,341	7,341
5500	Total Employee Benefits	135,380	133,251	156,348	Taxes and benefits for departmental employees.	156,348	156,348	156,348
	TOTAL PERSONNEL SERVICES	557,918	510,887	612,049	9.7% TOTAL	612,049	612,049	612,049
OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging				Travel to meetings with State & Federal officials, town managers & selectman, training and exercise programs and project inspections. Hazard Mitigation meetings and IMAT Communications work.		4,500	4,500
		4,500	1,416	4,500		4,500		
6131	Gasoline	1,800	1,071	2,500	Refuel CCEMA vehicles -**Non-Reimbursable by EMPG**	2,500	2,500	2,500
6231	Base Radio Repair	750	815	1,000	Base radio amount for repair expenses. Increased costs adjusted this line.	1,000	1,000	1,000
6232	Mobile Radio Repair	750	364	1,000	Mobile radio repair expenses. Increased costs adjusted this line.	1,000	1,000	1,000
6400	Insurance- Building & Contents	4,014	2,836	4,014	Agency share of insurance costs.	4,014	4,014	4,014
6401	Insurance- Liability	8,770	6,197	8,770	Agency share of insurance costs.	8,770	8,770	8,770
6404	Insurance- Radio Equipment	792	560	792	Agency share Insurance on EMA radio equipment.	792	792	792

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6500	Office Supplies	2,000	6,274	2,500	General consumable office supplies. Increase cost of goods	2,500	2,500	2,500
6501	Training Supplies	1,000	1,247	2,500	Supplies, equipment, and programs used to provide community classes. Increased costs in goods.	2,500	2,500	2,500
6505	Printing & Engraving	2,000	5,881	2,000	Business cards/programming print	2,000	2,000	2,000
6506	Postal Expenses	500	347	300	Postage/Shipping costs Decreased line based on usage.	300	300	300
6508	Dues	500	1,330	1,000	IAEM Dues/professional dues. Increased line for staff.	1,000	1,000	1,000
6509	Books, Periodicals, & Subscriptions	200	873	-	Professional Journals/books. Decreased line to use online resources.	-	-	-
6512	Training, Education, & Seminars	4,000	2,463	6,000	Training/Seminars/Professional Development Increased to invest in staff development.	6,000	6,000	6,000
6513	Leases & Service Agreements	3,500	3,465	3,500	Copier/Scanner/Fax Lease @ \$225/mo - \$2700, ZOOM @ \$40/mo - \$480; and Doodlepoll @ \$6.95 - \$83.40/yr.;	3,500	3,500	3,500
6800	Telephone & Communication	8,500	8,363	9,000	TWC internet backup \$172/mo. - \$2064; AT&T Mobile phones and Wi-Fi /Hotspot boosters \$215/mo - \$2580; Seacoast Security Fire Alarm \$90/qtr - \$360; GoNetSpeed \$317/mo. - \$3804. Increased line to reflect actual activity.	9,000	9,000	9,000
6801	Electricity Utility	8,000	7,846	8,000	Power for EMA bunker.	8,000	8,000	8,000
6802	Gas Utility	4,500	3,446	4,500	Natural gas.	4,500	4,500	4,500
6803	Water Utility	750	780	750	Waterfor EMA bunker	750	750	750

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6806	Fuel Oil			-		-			
6903	Food & Groceries	2,300	2,458	2,000	Operational & emergency food and supplies. Decreased line to reflect programming activity.	2,000	2,000	2,000	
6904	Institutional Supplies	500	369	500	Operational & emergency supplies.	500	500	500	
6913	Safety Equipment	3,270	5,285	8,500	Increased this line to reflect focus on safety in CCEMA.	3,500	3,500	3,500	
6914	Non-Food Items Purchases	500	2,793	500	Other EMA supplies such as propane for trailer.				
	TOTAL O&M	63,396	66,477	74,126	TOTAL	68,626	68,626	68,626	
	CAPITAL OUTLAY								
7111	Homeland Security HazMat/WMD CIP	90,000	94,982	90,000		90,000	90,000	90,000	
7350	Office Equipment	3,000	9,353	8,000	Increased line to plan on office updates.	3,000	3,000	3,000	
7355	Computer Hardware		637			-			
	TOTAL CAPITAL OUTLAY	93,000	104,971	98,000	TOTAL	93,000	93,000	93,000	
	TOTAL EMA	714,314	682,335	784,175	TOTAL	773,675	773,675	773,675	
				69,861		59,361	59,361	59,361	
				9.8%		8.3%	8.3%	8.3%	

EMERGENCY MANAGEMENT AGENCY

Maine **DISTRICT ATTORNEYS OFFICE**
 Cumberland **County** Jackie Sartoris, DA
 Wages for full & part time staff.

The District Attorney is committed to ensuring public safety and promoting public respect for government through the prompt, effective and compassionate prosecution of cases in a manner that advocates for all victims, respects law enforcement agencies, responsibly stewards public resources, and holds offenders accountable while at the same time protecting the constitutional and legal right of the accused.

REVENUES

EXPENSES

23-24

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget		Labor	O&M	Capital	TOTAL
DA	\$ 166,107	\$ 110,570	\$ 133,074	\$ 165,000		2,183,335	240,850	2,500	2,426,685

*The Office has approx 17 District Attorneys, who are employees of the State, and salary and benefits are paid directly from the State
 By statute, the County is responsible to pay and provide support to the Office.*

Budget Objectives

Personnel

Budget Objectives	DISTRICT ATTORNEY	Full Time	Part Time
		Prosecutes approx 11,000 cases per year Coordinates Check Enforcement Program	Business & Communication Coordinator Executive Assistant Intern
Coordinates the "Deferred Disposition Program"	Paralegal	1	
Coordinates collection and disbursement of approx \$600,000 each year back to victims.	Legal Administrative Supervisor	2	
Has five teams of attorneys dedicated to Adult Felony and Misdemeanor, Juvenile, and Domestic Violence Crimes	Receptionist	2	
	Trial Assistant	11	
	Victim Assistant	5	
	Coord of Rehab & diversion program	1	1
	Diversions Clerk	1	
	Restitution Clerk		1
		25	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY									
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
				Jackie Sartoris, DA					
	PERSONNEL SERVICES			Wages for full & part time staff.					
5120	Wages & Salaries (FT)	1,200,905	1,234,459	1,351,831	1,267,146	1,491,624	1,491,624	1,491,624	1,491,624
5205	Wages & Salaries (PT)		1,363	-	9,275		-	-	-
5210	Seasonal/Temporary/Intern	68,363	50,021	82,300	57,358	82,300	82,300	82,300	82,300
3500	Employee Benefits & Taxes	487,572	486,318	564,763	526,543	609,411	609,411	609,411	609,411
	TOTAL PERSONNEL SERVICES	1,756,840	1,772,161	1,998,894	1,860,322	2,183,335	2,183,335	2,183,335	2,183,335
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	27,603	12,282	28,000	2,647	20,000	28,000	28,000	28,000
6301	Professional Services	1,500	1,700	1,700	1,700	1,800	1,800	1,800	1,800
6305	Stenographer-Transcripts	4,076	868	4,000	1,361	4,000	4,000	4,000	4,000
6307	Witness Fees & Expenses - DA	3,341	4,309	5,000	6,621	5,000	5,000	5,000	5,000
6308	Witness Fees & Expenses - AG	-	223	1,000	-	1,000	1,000	1,000	1,000
6309	Laboratory Tests	-		250	37	250	250	250	250
6400	Insurance - Building & Contents (Bath)	1,742	1,828	1,800	1,966	2,000	2,000	2,000	2,000
6401	Insurance- Liability	7,166	5,462	6,000	6,023	6,000	6,000	6,000	6,000
6500	Office Supplies	12,031	7,677	13,000	13,678	13,000	13,000	13,000	13,000
6505	Printing and Engraving	12,352	4,823	12,000	4,797	10,000	10,000	10,000	10,000
6506	Postal Expenses	4,633	4,135	4,500	3,531	4,000	4,000	4,000	4,000
6507	Advertising	415	385	1,000	1,252	1,000	1,000	1,000	1,000
6508	Dues	7,479	7,037	7,500	6,927	7,500	7,500	7,500	7,500
6516	Restorative Justice		3,000	40,000		40,000	40,000	40,000	40,000
6509	Books, Periodicals, & Subscriptions	21,417	12,954	17,000	15,212	15,500	15,500	15,500	15,500
6511	Equipment Rental	5,294	268	1,300	1,176	1,300	1,300	1,300	1,300
6512	Training, Education, & Seminars	12,573	13,112	14,000	10,620	12,000	12,000	12,000	12,000
6513	Leases & Service Agreements	73,499	79,258	70,000	41,734	70,000	70,000	70,000	70,000
6800	Telephone & Communication	13,107	13,685	17,000	17,862	18,500	18,500	18,500	18,500
	TOTAL O&M	208,226	173,005	245,050	137,142	232,850	240,850	240,850	240,850

DISTRICT ATTORNEY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,820	275	1,500	1,835	1,900	2,500	2,500	2,500
7355	Computer Hardware			-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	1,820	275	1,500	1,835	1,900	2,500	2,500	2,500
	TOTAL DEPARTMENT	1,966,885	1,945,441	2,245,444	1,999,299	2,418,085	2,426,685	2,426,685	2,426,685
						172,641	181,241	181,241	181,241
						7.7%	8.1%	8.1%	8.1%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY									
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,351,831	1,267,146	1,491,624	Jackie Sartoris, DA Wages for full & part time staff.	1,491,624	1,491,624	1,491,624	
5205	Wages & Salaries (PT)		9,275						
5401	Overtime		(5,340)						
5210	Seasonal/Temporary/Intern	82,300	57,358	82,300	Additional Intern Wages for Interns-Largest block of Intern time and other temporary positions	82,300	82,300	82,300	
5510	Health Insurance	365,939	338,119	382,992		382,992	382,992	382,992	
5520	Retirement	64,636	71,281	82,655		82,655	82,655	82,655	
5530	Social Security	109,711	102,336	120,405		120,405	120,405	120,405	
5540	Workers Comp	4,684	3,761	4,684		4,684	4,684	4,684	
5560	Deferred Comp	19,793	11,047	18,675		18,675	18,675	18,675	
5500	Employee Benefits & Taxes	564,763	526,543	609,411	Taxes and benefits for departmental employees.	609,411	609,411	609,411	
	TOTAL PERSONNEL SERVICES	1,998,894	1,854,982	2,183,335	9.2% TOTAL	2,183,335	2,183,335	2,183,335	
OPERATIONS AND MAINTENANCE									
6130	Transportation & Lodging	28,000	2,647	20,000	Departmental travel expenses including those incurred by providing service to satellite courts. Transportation to lodging for and meal expenses at conferences. Transportation costs associated with traveling to meetings with State agencies. 2021/2022 less travel due to COVID thus overage - unsure what 2023 will mean	28,000	28,000	28,000	
6301	Professional Services	1,700	1,700	1,800	Auditor expense - extradition/restitution accounts	1,800	1,800	1,800	
6305	Stenographer- Transcripts	4,000	1,361	4,000	Court transcripts required for case preparation and appeals.	4,000	4,000	4,000	

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6307	Witness Fees & Expenses- DA	5,000	6,621	5,000	Allocation for legislative requirement.	5,000	5,000	5,000
6308	Witness Fees & Expenses- AG	1,000	-	1,000	Allocation for legislative requirement.	1,000	1,000	1,000
6309	Laboratory Tests	250	36.6	250	State legislated requirement for medical testing fees for victims of crime	250	250	250
6400	Insurance - Building & Contents	1,800	1,966	2,000		2,000	2,000	2,000
6401	Insurance Liability	6,000	6,023	6,000	Liability insurance / Tort / Bond / Non-owner vehicle /MCCA Risk Pool	6,000	6,000	6,000
6500	Office Supplies	13,000	13,678	13,000	Departmental office supplies	13,000	13,000	13,000
6505	Printing and Engraving	12,000	4,797	10,000	Case Folders, letterhead, envelopes Toner Cartridges (From IT)	10,000	10,000	10,000
6506	Postal Expenses	4,500	3,531	4,000	mail costs associated with the prosecution of criminal cases and statewide business	4,000	4,000	4,000
6507	Advertising	1,000	1,252	1,000	Job Placement ads / PIO materials	1,000	1,000	1,000
6508	Dues	7,500	6,927	7,500	Board of Bar Overseers. (20 memberships 5300) National District Attorney's Association. (1 DA membership & associates) \$1302 National District Attorney Assoc. (5 associate memberships) Maine Prosecutor's Association membership (600) Victim Advocate's Association. (6)	7,500	7,500	7,500
6516	Restorative practices/diversionary	40,000	16,756	40,000	Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim involvement and decrease defendant recidivism. Increasing	40,000	40,000	40,000

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6509	Books, Periodicals, & Subscriptions	17,000	15,212	15,500	Online research tool 2% increase/ /Maine Court rules print/Ferdico statute reference books / few statute book updates /Newspaper	15,500	15,500	15,500
6511	Equipment Rental	1,300	1,176	1,300	Stoneybrook water service	1,300	1,300	1,300
6512	Training, Education, & Seminars	14,000	10,620	12,000	Maine Prosecutor's Conference Registration. (increased cost to \$225) Staff training Seminars management training ADA CLE Seminars Extradition training Nat'l center for prosecution of DV training National District Attorney Assoc. Board Meetings and Training Conference Tyler Technologies training Conference	12,000	12,000	12,000
6513	Leases & Service Agreements	70,000	41,734	70,000	Connected Office copiers(\$980.93/mth) MEDATs:Tyler Technologies Attorney Manager database upgrade and template mgt services, educ and training (+5% annual increase) \$31361 <i>We have not gone live with Attorney Manager, the project is in pause while team evaluates the project and if AM will be functional for our needs statewide.</i> Confidential Destruction (\$1000/yr)	70,000	70,000	70,000
6800	Telephone & Communication	17,000	17,862	18,500	Telephone Service Wireless Service language Translation Line Connection to state Metro line (\$2100/yr) Remote internet access	18,500	18,500	18,500
		-	-	-		-	-	-
	TOTAL O&M	245,050	153,898	232,850	TOTAL	240,850	240,850	240,850

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
7325	CAPITAL OUTLAY Furniture & Fixtures	1,500	1,835	1,900	To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed.	2,500	2,500	2,500
7355	Computer Hardware		-					
7400	Capital Improvement Program	-	-	-				
	TOTAL CAPITAL OUTLAY	1,500	1,835	1,900	TOTAL	2,500	2,500	2,500
	TOTAL DISTRICT ATTORNEY	2,245,444	2,010,715	2,418,085	TOTAL	2,426,685	2,426,685	2,426,685
				172,641		181,241	181,241	181,241
				7.7%		8.1%	8.1%	8.1%

DISTRICT ATTORNEY

Executive Administration

James Gailey, County Manager

Wages for full & part time staff.

The County of Cumberland is committed to providing quality services to all citizens equitably, in a responsive and caring manner. The mission of the Executive Office is to implement the County Board's policies, represent the interests of the County with other governmental agencies and groups, as well as provide leadership to the departments to achieve the organization's goals and objectives.

EXPENSES		23-24	
Labor	O&M	Capital	TOTAL
723,261	159,300		882,561

Grant funded activities of this department

	Personnel	REGULAR		GRANT & CONTRACT	
		Full Time	Part Time	Full Time	Part Time
	COUNTY MANAGER	1			
	EXECUTIVE ADMIN/SPECIAL PROJECTS	1			
	DV MANAGER	1			
	DIRECTOR OF PUBLIC AFFAIRS	1			
	COMPLIANCE & AUDIT MANAGER			1	
	PUBLIC HEALTH MANAGER			1	
	RECRUITER			1	
	COMMISSIONERS	5			
		9	0	3	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES								
5120-01	Wages & Salaries (FT)	288,989	304,838	365,248	361,508	412,025	412,025	412,025	412,025
5205-01	Wages & Salaries (PT)	93,262	71,063	55,499	55,478	65,848	65,848	65,848	65,848
5401-01	Overtime	513	377	1,000	798	1,000	1,000	1,000	1,000
5500-01	Employee Benefits & Taxes	166,953	169,157	201,765	197,058	244,388	244,388	244,388	244,388
	TOTAL PERSONNEL SERVICES	549,717	545,435	623,512	614,841	723,261	723,261	723,261	723,261
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	16,274	3,329	20,000	2,438	20,000	15,000	15,000	15,000
6301-01	Professional Services	29,792	24,310	40,000	18,757	40,000	38,000	38,000	38,000
6302-01	Legal Services	12,816	36,543	28,000	28,818	35,000	30,000	30,000	30,000
6400-01	Building & Contents Insurance	3,330	3,496	4,500	3,759	4,800	4,800	4,800	4,800
6407-01	Surety Bond Premiums	2,812	2,951	3,500	3,174	-	-	-	-
6500-01	Office Supplies	1,873	807	5,000	2,928	5,000	5,000	5,000	5,000
6505-01	Printing & Engraving	800	(500)	1,000	498	1,000	1,000	1,000	1,000
6506-01	Postal Expenses	3,652	3,604	3,800	3,950	3,800	3,800	3,800	3,800
6507-01	Advertising	14	1,237	800	1,460	1,200	1,200	1,200	1,200
6508-01	Dues	28,511	41,198	43,200	39,173	44,000	44,000	44,000	44,000
6509-01	Books periodicals, subs	19		500	-	500	500	500	500
6512-01	Training, Education, & Seminars	1,501	1,157	4,000	1,742	5,000	5,000	5,000	5,000
6513-01	Leases & Service Agreements	4,803	2,276	5,000	1,823	6,000	6,000	6,000	6,000
6609-01	Equipment Repair	-		-	-	-	-	-	-
6800-01	Telephone & Communication	3,289	2,040	5,000	2,334	5,000	5,000	5,000	5,000
	TOTAL O&M	109,487	122,448	164,300	110,854	171,300	159,300	159,300	159,300
	CAPITAL OUTLAY								
7361-01	Occupational Health & Safety Equip	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	659,204	667,883	787,812	725,695	894,561	882,561	882,561	882,561
						106,749	94,749	94,749	94,749
						13.6%	12.0%	12.0%	12.0%

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL							
5120-01	Wages & Salaries (FT)	365,248	361,508	412,025	Wages for full & part time staff. Wages for full-time departmental staff.	412,025	412,025	412,025
5401-01	Overtime/Taping	1,000	798	1,000	Adjusted to actual	1,000	1,000	1,000
5205-01	Wages & Salaries (PT)	55,499	55,478	65,848	DV Coordinator	65,848	65,848	65,848
5510	Health Insurance	118,094	122,886	144,460		144,460	144,460	144,460
5520	Retirement	22,946	19,335	17,797		17,797	17,797	17,797
5530	Social Security	32,264	30,251	36,634		36,634	36,634	36,634
5540	Workers Comp	1,861	1,494	1,861		1,861	1,861	1,861
5560	Deferred Comp	26,600	23,092	43,636		43,636	43,636	43,636
5500-01	Employee Benefits & Taxes	201,765	197,058	244,388	Benefits and taxes for departmental employees.	244,388	244,388	244,388
	TOTAL PERSONNEL SERVICES	623,512	614,841	723,261	16.0% TOTAL	723,261	723,261	723,261
	OPERATIONS & MAINTENANCE							
6130-01	Transportation & Lodging	20,000	2,438	20,000	Transportation and costs associated with traveling to meetings with county and municipal officials, as well as to testify at legislative hearings and participate in conferences	15,000	15,000	15,000
6301-01	Professional Services	40,000	18,757	40,000	Services needed for general operation of county services.	38,000	38,000	38,000
6302-01	Legal Services	28,000	28,818	35,000	Legal fees associated with consultation and pending law suits and arbitrations	30,000	30,000	30,000
6400-01	Building & Content Insurance	4,500	3,759	4,800	Departmental share of insurance premium.	4,800	4,800	4,800
6407-01	Surety Bond Premiums	3,500	3,174		Bond obtained through MCCA.			
6500-01	Office Supplies	5,000	2,928	5,000	Departmental office supply costs.	5,000	5,000	5,000
6505-01	Printing & Engraving	1,000	498	1,000	General printing costs to include county budget, annual report, budget	1,000	1,000	1,000
6506-01	Postal Expenses	3,800	3,950	3,800	Departmental postage costs.	3,800	3,800	3,800

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6507-01	Advertising	800	1,460	1,200	Legal notices and job postings in area newspapers.	1,200	1,200	1,200
6508-01	Dues	43,200	39,173	44,000	Professional Memberships International City/County Managers Assoc. \$ 1,300 Maine Municipal Association. \$ 600 NACO Association \$ 5,633 Maine County Commissioners Association. \$ 19,800 Maine County Administrators Association. \$ 100 Local/regional Chamber of Commerce \$ 800 ME Town & City Management Association. \$ 205 GPCOG Membership \$ 10,000	44,000	44,000	44,000
6509-01	Books periodicals, subs	500		500		500	500	500
6512-01	Training, Education, & Seminars	4,000	1,742	5,000	MCCA Convention, MMA, ICMA & NACO conference	5,000	5,000	5,000
6513-01	Leases & Service Agreements	5,000	1,823	6,000	Lease agreement/ copier maintenance agreement for copier Postage meter lease/ maintenance. Postage machine service agreement.	6,000	6,000	6,000
6609-01	Equipment Repair	-			Equipment maintenance not covered under service agreement.			
6800-01	Telephone & Communication	5,000	2,334	5,000	Provides for local and long distance calls, and associated communication. Add Ipads from IT Budget	5,000	5,000	5,000
	TOTAL O&M	164,300	110,854	171,300		159,300	159,300	159,300
	TOTAL ADMINISTRATION	787,812	725,695	894,561	TOTAL	882,561	882,561	882,561
				106,749		94,749	94,749	94,749
				13.6%		12.0%	12.0%	12.0%

EXEC-ADMINISTRATION

Information Technology

Aaron Gilpatric Director

Wages for full & part time staff.

Information Technology is responsible for providing guidance, technical assistance, support and general supervision required to properly utilize the central computer system as well as personnel system computers throughout the County.

					EXPENSES			
					23-24			
					Labor	O&M	Capital	TOTAL
					569,613	502,851	-	1,072,464
\$ -								

Statistics

IT supports 400 County users providing technical assistance and support. Operates & maintains 60 physical & virtual servers, 450 personal computers, 92 printers, and networking equipment utilized by all County departments. Supports the Assessing department and external clients by providing cloud based storage and hosting services.

Personnel

	<i>Full Time</i>	<i>Part Time</i>
IT DIRECTOR	1	
NETWORK ADMINISTRATOR	1	
COMPUTER SPECIALIST	1	
SOFTWARE SPECIALIST	2	
	5	

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: INFORMATION TECHNOLOGY		ACTIVITY CENTER: INFORMATION TECHNOLOGY							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	318,539	325,290	352,800	303,539	393,725	393,725	393,725	393,725
5500	Employee Benefits & Taxes	126,770	125,688	154,470	119,630	175,888	175,888	175,888	175,888
	TOTAL PERSONNEL SERVICES	445,308	450,977	507,270	423,170	569,613	569,613	569,613	569,613
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,000	448	4,000	97	4,000	4,000	4,000	4,000
6301	Professional Services	8,760	4,669	14,000	14,635	14,000	14,000	14,000	14,000
6500	Office Supplies	533	981	1,000	859	1,200	1,000	1,000	1,000
6503	Computer, Software, & Supplies	36,159	22,704	38,000	37,726	40,000	40,000	40,000	40,000
6505	Printing & Engraving	193	276	200	-	-	-	-	-
6512	Training, Education, & Seminars	12,935	8,572	12,000	9,889	12,000	12,000	12,000	12,000
6514	maintenance Contracts	294,543	310,663	362,847	284,708	368,174	368,174	368,174	368,174
6811	Computer Repair	5,804	6,605	8,000	7,741	8,000	8,000	8,000	8,000
6800	Telephone & Communication	44,239	52,231	52,231	64,790	55,677	55,677	55,677	55,677
	TOTAL O&M	407,166	407,149	492,278	420,443	503,051	502,851	502,851	502,851
	CAPITAL OUTLAY								
7355-02	Computer Hardware	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	852,475	858,126	999,548	843,613	1,072,664	1,072,464	1,072,464	1,072,464
						73,116	72,916	72,916	72,916
						7.3%	7.3%	7.3%	7.3%

INFORMATION TECHNOLOGY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: IT		ACTIVITY CENTER: INFORMATION TECHNOLOGY						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	352,800	303,539	393,725	Wages for full & part time staff. OT & On-call stipend funding	393,725	393,725	393,725
5510	Health Insurance	89,820	66,472	105,050		105,050	105,050	105,050
5520	Retirement	36,338	30,290	39,395		39,395	39,395	39,395
5530	Social Security	26,989	21,806	30,120		30,120	30,120	30,120
5540	Workers Comp	1,323	1,062	1,323		1,323	1,323	1,323
5560	Deferred Comp			-				
5500	Employee Benefits & Taxes	154,470	119,630	175,888		175,888	175,888	175,888
	TOTAL PERSONNEL SERVICES	507,270	423,170	569,613	12.3%	569,613	569,613	569,613
OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,000	97	4,000	Mileage Expense	4,000	4,000	4,000
6301	Professional Services	14,000	14,635	14,000	On site Technical Assistance Community GIS	14,000	14,000	14,000
6500	Office Supplies	1,000	859	1,200	General Office Supplies	1,000	1,000	1,000
6503	Computer, Software, & Supplies	38,000	37,726	40,000	Software, upgrades and licensing	40,000	40,000	40,000
6505	Printing and Engraving	200		-	Printer and Toner cartridges			
6512	Training, Education, & Seminars	12,000	9,889	12,000	System training	12,000	12,000	12,000
6514	Maintenance Contracts	362,847	284,708	368,174	Public Safety software packages, email, & data sharing Spillman Maintenance (Net of reimbursements) VEEAM Software VMWare	368,174	368,174	368,174
					\$ 197,441			
					\$ 8,167			
					\$ 9,400			

INFORMATION TECHNOLOGY (IT)

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
					Meraki	\$ 12,500		
					Mcafee	\$ 7,300		
					Cisco Smartnet	\$ 9,000		
					PowerDMS	\$ 3,000		
					ESRI- ARC GIS Maintenance	\$ 10,700		
					Netmotion & Locality	\$ 11,300		
					OpenFox	\$ 5,040		
					GSuite (Google Mail)	\$ 78,750		
					Citrix	\$ 15,576		
						\$ -		
						\$ 368,174		
6611	Computer Repair	8,000	7,741	8,000	Repair equipment formerly under maintenance contract.	8,000	8,000	8,000
6800	Telephone & Communication	52,231	64,790	55,677	System wide internet, wireless access and fiber lines	55,677	55,677	55,677
	TOTAL O&M	492,278	420,443	503,051	TOTAL	502,851	502,851	502,851
7355	Computer hardware for County				Communications, server and network hardware	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL IT	999,548	843,613	1,072,664	TOTAL	1,072,464	1,072,464	1,072,464
				73,116		72,916	72,916	72,916
				7.3%		7.3%	7.3%	7.3%

INFORMATION TECHNOLOGY (IT)



Human Resources

Amy Jennings, Director
 Wages for full & part time staff.

The County of Cumberland Human Resource Office is committed to creating a work environment which enables employees to thrive as individuals & contributors to Cumberland County Government mission & goals.

EXPENSES			23-24
Labor	O&M	Capital	TOTAL
584,597	84,716	7,000	676,313

Statistics

Personnel

Responsible for servicing & supporting over 405 employees Responsible for recruitment & hiring of County personnel Responsible for labor relations & collective bargaining Responsible for employee benefits and compensation Personnel and performance management Manages FMLA, ADA Leaves, and Workers' Comp Compliance with state/federal employment/labor laws Employee training & development Responsible for Safety Program, OSHA & BLS Compliance Personnel policies and records management	HUMAN RESOURCE DIRECTOR	Full Time	Part Time
	EMPLOYEE RELATIONS COORD.	1	
	HUMAN RESOURCES SPECIALIST	1	
	SAFETY COORDINATOR	1	
	ADMINISTRATIVE ASSISTANT	1	
		5	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: HUMAN RESOURCES			ACTIVITY CENTER: HUMAN RESOURCES						
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	283,578	325,502	387,117	389,586	440,825	440,825	440,825	440,825
5500	Employee Benefits & Taxes	99,001	124,509	146,376	145,096	143,772	143,772	143,772	143,772
	TOTAL PERSONNEL SERVICES	382,579	450,010	533,493	534,682	584,597	584,597	584,597	584,597
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	1,161	201	2,000	236	2,000	2,000	2,000	2,000
6301	Professional Services	26,305	21,560	49,375	20,624	50,000	50,000	50,000	50,000
6500	Office Supplies	2,777	1,702	3,000	2,092	4,500	4,500	4,500	4,500
6505	Printing & Engraving	161	89	175	104	175	175	175	175
6506	Postal Expenses	402	556	500	455	500	500	500	500
6508	Dues	239	175	1,820	1,512	2,000	2,000	2,000	2,000
6509	Books, Periodicals, & Subscriptions	2,899	4,093	4,150	3,191	4,150	4,150	4,150	4,150
6512	Training, Education, & Seminars	9,134	1,372	18,400	856	18,400	15,900	15,900	15,900
6513	Leases & Service Agreements	1,913	1,808		1,823	1,950	1,950	1,950	1,950
6515	Wellness	3,066	3,426		7,050	2,000	2,000	2,000	2,000
6800	Telephone & Communication	137	196	-	691	1,541	1,541	1,541	1,541
	TOTAL O&M	48,195	35,177	84,911	38,634	87,216	84,716	84,716	84,716
CAPITAL OUTLAY									
7361	Occupational Health & Safety Equip.	-	-	7,000	6,855	7,000	7,000	7,000	7,000
	TOTAL CAPITAL OUTLAY	-	-	7,000	6,855	7,000	7,000	7,000	7,000
	TOTAL ACTIVITY CENTER	430,773	485,188	625,404	580,171	678,813	676,313	676,313	676,313
						53,409	50,909	50,909	50,909
						8.5%	8.1%	8.1%	8.1%

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 HUMAN RESOURCES		ACTIVITY CENTER: HUMAN RESOURCES						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	387,117	389,586	440,825	Wages for full-time departmental staff. <i>Safety Coordinator</i>	440,825	440,825	440,825
5510	Health Insurance	83,307	84,312	76,779		76,779	76,779	76,779
5520	Retirement	32,314	30,638	32,129		32,129	32,129	32,129
5530	Social Security	29,614	29,094	33,723		33,723	33,723	33,723
5540	Workers Comp	1,141	1,051	1,141		1,141	1,141	1,141
5560	Deferred Comp		1	-		-		
5500	Employee Benefits & Taxes	146,376	145,096	143,772	Benefits and taxes for departmental employees.	143,772	143,772	143,772
	TOTAL PERSONNEL SERVICES	533,493	534,682	584,597	9.6% TOTAL	584,597	584,597	584,597
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	236	2,000	Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging	2,000	2,000	2,000
6301	Professional Services	49,375	20,624	50,000	Group Dynamics Section 125 FSA Admin Fee	875	50,000	50,000
					Group Dynamics Section 125 HRA Admin Fee	500		
					Group Dynamics Debit Card Fee	1,638		
					ACA PCORI Annual Fee	94		
					Employee Advisory Committee	5,000		
					Wellness Program	10,000		
					Affiliated EAP - Workforce Performance Solutions	9,940		
					Affiliated EAP - Critical Incidents	1,000		
					Affirmative Action Plan Preparation	3,450		
					J.J. Keller	180		
					ICMA Annual Plan Fee			
					New Sharpe Copier Contract - formerly Ricoh	1,808		
					DISA - Drug & Alcohol Program - Fee & Random Tests	750		
					HR Consultants - training, investigations, services	14,500		
						\$ 49,735		

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6500	Office Supplies	3,000	\$2,092	4,500	HR Office Supplies	4,500	4,500	4,500
6505	Printing & Engraving	175	\$104	175	Misc. printing, brochures, engraving	175	175	175
6506	Postal Expenses	500	\$455	500	HR Postage expenses	500	500	500
6508	Dues	1,820	\$1,512	2,000	MLGHRA Memberships	2,000	2,000	2,000
					HR Assoc. of Southern ME (HRASM)	160		
					National Safety Council	425		
					SHRM Memberships	660		
					SHRM Certifications	100		
					NFPA	150		
					Maine Motor Transport Assoc.	150		
						1,820		
6509	Books, Periodicals, & Subscriptions	4,150	\$3,191	4,150	HR Reference Materials/Books	250	4,150	4,150
					JobsInME Subscription	2,900		
					Other job posting & recruitment platforms	1,000		
						4,150		
6512	Training, Education, & Seminars	18,400	\$856	18,400	Leadership Academy (based on 12 County attendees)	3,800	15,900	15,900
					Leadership Academy lunches at SMCC	700		
					HR Conferences, Workshops - Staff	1,000		
					Annual Maine HR Conference at Samoset	1,200		
					MMA HR & Management Conference - June @ Thomas C	255		
					Professional Development - Depts. & Supervisory	3,000		
					Maine LERA Conference & Meetings	50		
					Tuition Reimbursement	5,895		
						15,900		
6513	Leases & Service Agreement	1,950	1,823	1,950	Great America Financial Agreement	1,950	1,950	1,950

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6515	Wellness	2,000	7,050	2,000	Wellness Equipment (gym in each location)	2,000	2,000	2,000
6800	Telephone expense	1,541	691	1,541		1,541	1,541	1,541
	TOTAL O&M	84,911	38,634	87,216		84,716	84,716	84,716
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	4,000	6,855	7,000	Employee Ergonomic costs associated with workstations	7,000	7,000	7,000
	Safety Program	3,000			Safety training program			
		-	-	-		-	-	-
		7,000	6,855	7,000	TOTAL	7,000	7,000	7,000
		625,404	580,171	678,813	TOTAL	676,313	676,313	676,313
				53,409		50,909	50,909	50,909
				8.5%		8.1%	8.1%	8.1%



Facilities Department

William Trufant, Director

Mission to provide a use Wages for full & part time staff. buildings, by maintaining the structures, systems, grounds and vehicles to the highest standards. The department is responsible for the physical operations of the County Courthouse complex, the County Jail, Law Enforcement Center, Pre-Release Center, Emergency Management Agency, the County Parking Garage, and the new County Communications Center.

REVENUES

				-	

EXPENSES

23-24

Labor	O&M	Capital	TOTAL
1,747,101	908,552	-	2,655,653
ENTERPRISE			430,839
TOTAL DEPT			3,086,492

Enterprise Activities:

See last page of this section for data on the other funded activities of this department

Statistics

Personnel

Statistics	Facility	Full Time	Part Time	Court lease	Jail
Responsible for Fleet maintenance of over 140 Vehicles	FACILITIES MANAGER	1			
Responsible for 7 buildings, and over 416,350 sq feet	MAINTENANCE SUPERVISOR	1			
Responsible to maintain operations for:	FACILITIES SUPERVISOR				1
EMA Probate Executive	CUSTODIAN SUPERVISOR	1			
DA Finance Garage	CUSTODIAN	3	1	4	1
Treasurer CCRCC	ELECTRICIAN SUPERVISOR	1			
Deeds Sheriff Office	ELECTRICIAN	1			1
Negotiate over \$1 million dollars in Utility costs	BUILDING TECH I	1			
	MAINTENANCE TECHNICIAN II	2		2	4
	FLEET AUTOMOTIVE SUPERVIOR	1			
	FLEET AUTOMOTIVE TECHNICIAN	1			
	EXECUTIVE ASSISTANT	1			
		14	1	6	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-105 DEPARTMENT: FACILITIES										
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
	PERSONNEL SERVICES									
			Wages for full & part time staff.							
5120	Wages & Salaries (FT)*	934,227	924,748	1,193,316	876,527	1,207,240	1,207,240	1,207,240	1,207,240	
5210	Seasonal/Temporary/Intern		-	-	-	-	-	-	-	
5401	Overtime	20,851	12,733	34,156	27,594	35,000	35,000	35,000	35,000	
5500	Employee Benefits & Taxes	391,283	421,495	555,704	402,304	504,861	504,861	504,861	504,861	
	TOTAL PERSONNEL SERVICES	1,346,361	1,358,976	1,783,176	1,306,425	1,747,101	1,747,101	1,747,101	1,747,101	
	OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	928	200	1,500	131	1,500	1,500	1,500	1,500	
6131	Gas, Oil, & Grease	61,362	56,372	63,000	26,366	63,000	63,000	63,000	63,000	
6132	Vehicle Repair	57,992	77,670	81,000	77,196	57,000	57,000	57,000	57,000	
6301	Professional Services	4,938	4,052	7,900	11,652	8,200	8,200	8,200	8,200	
6303	Contract Special Services	4,737	8,288	7,500	16,623	8,750	8,750	8,750	8,750	
6304	Security Services	1,722	1,479	1,500	1,360	1,700	1,700	1,700	1,700	
6400	Insurance- Building & Contents	35,550	37,312	53,072	40,128	53,072	53,072	53,072	53,072	
6401	Insurance- Liability	1,954	2,051	16,163	2,206	16,163	16,163	16,163	16,163	
6402	Vehicle Insurance	9,306	9,767	13,893	10,505	13,893	13,893	13,893	13,893	
6405	Insurance - Boilers/ Mechanical	5,490	5,762	8,196	6,197	8,196	8,196	8,196	8,196	
6500	Office Supplies	1,230	1,037	1,400	1,383	1,500	1,500	1,500	1,500	
6502	Cleaning Supplies	9,087	7,843	8,600	12,227	10,600	10,600	10,600	10,600	
6504	Maintenance Supplies	9,611	7,111	16,200	3,093	17,200	10,000	10,000	10,000	
6505	Printing & Engraving	820	40	450	86	450	450	450	450	
6506	Postal Expenses	95	130	200	89	200	200	200	200	
6507	Advertising			200	434	200	1,000	1,000	1,000	
6508	Dues	776	645	850	540	450	450	450	450	
6509	Books, Periodicals, & Subscriptions	101	347	300	299	300	300	300	300	
6510	Tools & Implements	2,051	2,277	2,500	88	3,500	3,500	3,500	3,500	
6511	Equipment Rental	9,878	7,949	11,700	8,176	12,700	12,700	12,700	12,700	
6512	Training, Education, & Seminars	2,029	715	2,500	2,168	2,500	2,500	2,500	2,500	
6513	Lease & service Agreements	152,042	181,883	183,000	161,065	183,000	183,000	183,000	183,000	
6514	Maintenance Contracts	54,519	55,032	63,850	59,385	69,850	69,850	69,850	69,850	

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6600	Cleaning & Sanitary	2,187	8,854	5,000	11,392	5,000	5,000	5,000	5,000
6601	Snow Removal	5,260	4,922	8,500	2,619	5,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	2,098	12,526	3,000	8,151	3,000	3,000	3,000	3,000
6603	Building & Structure Repair	15,187	18,691	28,500	32,709	30,500	30,500	30,500	30,500
6604	Heating & Cooling (HVAC) Repair	28,961	19,570	19,000	20,616	22,000	22,000	22,000	22,000
6605	Electrical Repair	24,835	23,210	20,500	46,487	23,500	23,500	23,500	23,500
6606	Painting Repair	5,309	8,252	4,000	1,919	4,000	4,000	4,000	4,000
6607	Plumbing Repair	5,600	8,500	9,000	8,449	9,000	9,000	9,000	9,000
6608	Elevator Repair	633		1,000	-	1,000	1,000	1,000	1,000
6609	Equipment Repair	10,173	4,686	5,000	15,579	5,000	5,000	5,000	5,000
6612	Furniture Repair	3,530	7,426	3,000	664	3,000	3,000	3,000	3,000
6800	Telephone & Communication	6,191	4,010	4,527	5,624	4,527	7,380	7,380	7,380
6801	Electricity Utility	133,834	110,889	114,148	121,627	114,148	114,148	114,148	114,148
6802	Gas Utility	66,656	57,115	76,000	53,326	76,000	76,000	76,000	76,000
6803	Water Utility	5,338	5,120	6,500	5,347	6,500	6,500	6,500	6,500
6804	Sewer Utility	28,015	25,992	29,000	27,582	29,000	29,000	29,000	29,000
6805	Rubbish Removal	12,469	13,255	15,500	13,256	15,000	15,000	15,000	15,000
6806	Fuel Oil	1,708	1,295	750	3,032	1,500	1,500	1,500	1,500
6906	Paper Goods	6,918	4,092	10,000	4,044	10,000	10,000	10,000	10,000
6908	Clothing- Uniforms	5,050	3,161	4,500	4,258	4,500	4,500	4,500	4,500
6909	Clothing- Cleaning	3,159	2,543	3,300	2,350	3,000	3,000	3,000	3,000
6913	Safety Equipment	1,154	982	3,000	2,077	3,000	3,000	3,000	3,000
6950	misc expense PRC	-	-	-	-	-	-	-	-
	TOTAL O&M	800,482	813,051	919,199	832,501	912,099	908,552	908,552	908,552

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	CAPITAL OUTLAY								
7305	Building & Building Improvements			-	-	-	-	-	-
7315	Electrical Capital			-	-	-	-	-	-
7335	Maintenance Capital			-	-	-	-	-	-
7350	Office Equipment	-	810	-	-	-	-	-	-
7355	Computer Hardware	2,560	70	-	-	-	-	-	-
7361	Occupational Health & Safety Equip.	5,764	683	-	-	-	-	-	-
7360	Safety Equipment		703	-	53	-	-	-	-
	TOTAL CAPITAL OUTLAY	8,324	2,266	-	53	-	-	-	-
	TOTAL DEPARTMENT	2,155,167	2,174,293	2,702,375	2,138,980	2,659,200	2,655,653	2,655,653	2,655,653
						(43,175)	(46,722)	(46,722)	(46,722)
						-1.6%	-1.7%	-1.7%	-1.7%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-105 DEPARTMENT: FACILITIES									
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120	Wages & Salaries (FT)	1,188,316	876,527	1,202,240	Wages for full-time departmental staff. 24 to 40 hours Jail & LEC Custodian	\$ -	1,202,240	1,202,240	1,202,240
5205	Wages & Salaries (PT)	5,000	1,320	5,000	Wages for maint./ special projects.		5,000	5,000	5,000
5210	Seasonal/Temporary/Intern								
5401	Overtime	34,156	27,594	35,000	Wages for required overtime work and call in work.		35,000	35,000	35,000
5510	Health Insurance	321,019	234,528	267,548			267,548	267,548	267,548
5520	Retirement	98,882	71,537	110,431			110,431	110,431	110,431
5530	Social Security	93,902	66,054	95,031			95,031	95,031	95,031
5540	Workers Comp	30,768	24,701	30,768			30,768	30,768	30,768
5560	Deferred Comp	11,133	5,483	1,083			1,083	1,083	1,083
5500	Employee Benefits & Taxes	555,704	402,304	504,861	Taxes and benefits for departmental employees.		504,861	504,861	504,861
	TOTAL PERSONNEL SERVICES	1,783,176	1,307,745	1,747,101		-2.0% TOTAL	1,747,101	1,747,101	1,747,101
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,500	131	1,500	Departmental travel expenses including for training.	\$ 1,500	1,500	1,500	1,500
6131	Gas Oil & Grease	63,000	26,366	63,000	Gas, oil, grease, and maintenance for departmental vehicles and machines.	\$ 9,000	63,000	63,000	63,000
					Tires for all County vehicles.	\$ 50,000			
					Oil & grease for Sheriff vehicles.	\$ 4,000			
6132	Vehicle Repair	81,000	77,196	57,000	Parts and labor for automobile and machine repair.	\$ 10,000	57,000	57,000	57,000
					Sheriff Administration/ Support Services	\$ 10,000			
					Sheriff Law Enforcement	\$ 27,000			
					Sheriff General	\$ 10,000			
					New Vehicle equipment set up	\$ 28,000			
6301	Professional Services	7,900	11,652	8,200	Consultants: chemical, etc.	\$ 5,000	8,200	8,200	8,200
					Indoor Air Quality tests.	\$ 2,900			

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6303	Contract Special Services	7,500	16,623	8,750	Pest control Courthouse LEC EMA CRCC Hazardous Mats (lamp) Backflow testing work order system fleet	\$ 3,000 \$ 3,000 \$ 750 \$ 2,000	8,750	8,750	8,750
6304	Security Services	1,500	1,360	1,700	Security	\$ 1,700	1,700	1,700	1,700
6400	Insurance -Building & Contents	53,072	40,128	53,072	Courthouse. Garage.	\$ 53,072	53,072	53,072	53,072
6401	Insurance- Liability	16,163	2,206	16,163	Departmental share of insurance.	\$ 16,163	16,163	16,163	16,163
6402	Vehicle Liability	13,893	10,505	13,893	Departmental share of insurance.	\$ 13,893	13,893	13,893	13,893
6405	Insurance - Boilers/ Mechanical	8,196	6,197	8,196	Departmental share of insurance.	\$ 8,196	8,196	8,196	8,196
6406	Insurance- Deductible				Deductible for any insurance claim.				
6500	Office Supplies	1,400	1,383	1,500	Office supplies and copy paper.	\$ 1,400	1,500	1,500	1,500
6502	Cleaning Supplies	8,600	12,227	10,600	Custodial supplies. (Does not include Jail secure area.) Car Cleaning Supplies Courthouse. EMA & Dispatch 25 Pearl Street LEC	\$ 100 \$ 7,100 \$ 1,100 \$ 300 \$ 2,000	10,600	10,600	10,600
6504	Maintenance Supplies	16,200	3,093	17,200	Repair supplies. Courthouse EMA. Law Enforcement Center. Communications	\$ 11,500 \$ 1,850 \$ 1,750 \$ 2,100	10,000	10,000	10,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6505	Printing & Engraving	450	86	450	Printing for work orders, forms, and blueprints. \$ 450	450	450	450
6506	Postal Expenses	200	89	200	Departmental postage costs. \$ 200	200	200	200
6507	Advertising	200	434	200	For material bids and personnel \$ 200	1,000	1,000	1,000
6508	Dues	850	540	450	NFPA \$ 450 ASHRAE (Heating and AC Eng.) \$ 50 NSEE (Energy Engineers.) \$ 50 Electrician Licensing Fees. \$ - fleet \$ 200 recertification \$ 150	450	450	450
6509	Books, Periodicals, & Subscriptions	300	299	300	Manager's Legal Bulletin. \$ 300 Vehicle manuals. \$ 150 ASHRAE Handbooks. Means Data Books. Reference manuals and code books. \$ 150	300	300	300
6510	Tools & Implements	2,500	88	3,500	Hand tools. \$ 3,500	3,500	3,500	3,500
6511	Equipment Rental	11,700	8,176	12,700	Pagers. \$ 1,000 Offsite Storage \$ 7,000 Safety Kleen for Mechanic/Jail (oil) \$ 200 Copier \$ 1,500 lift rental \$ 3,000	12,700	12,700	12,700
6512	Training, Education, & Seminars	2,500	2,168	2,500	OSHA Training \$ 2,500 Training safety \$ 1,100 work order system seminars. \$ 1,400	2,500	2,500	2,500

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6513	Leases and Service Agreements	183,000	161,065	183,000	Leased Office Space and Common Charges \$ 183,000 Lease 10,000 square feet	183,000	183,000	183,000
6514	Maintenance Contracts	63,850	59,385	69,850	HVAC Contract CCRCC, CCCH & EMA \$ 39,900 Sprinkler system. \$ 1,850 Extinguishers. \$ 900 Fire alarm. . \$ 2,500 Elevator/lifts. \$ 13,000 Telephone \$ 3,000 Identicard \$ 2,500 Work order Systems Support \$ 5,000 Automatic Doors \$ 1,200	69,850	69,850	69,850
6600	Cleaning & Sanitary	5,000	11,392	5,000	Carpets cleaned in-house Courthouse. (done in house) \$ 2,000 EMA/RCC \$ 1,500 Law Enforcement Center. \$ 1,500	5,000	5,000	5,000
6601	Snow Removal	8,500	2,619	5,000	Courthouse complex (includes parking lot). \$ 4,000 EMA & Dispatch. \$ 1,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	3,000	8,151	3,000	Loam, seed, sod. \$ 1,000 Landscape timbers, fencing. \$ 500 Asphalt maintenance or repair: \$ 1,500	3,000	3,000	3,000
6603	Building & Structure Repair	28,500	32,709	30,500	Doors, walls, ceilings, stairs, & windows. \$ 3,000 Replacement locks and keys \$ 3,000 Roof patches and repairs. \$ 5,000 CCCH Replacement Air Conditioners \$ 3,000 Carpeting and repairs \$ 10,000 Exterior building repairs. \$ 4,000 Replacement ceiling tiles. \$ 2,500	30,500	30,500	30,500

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6604	Heating & Cooling (HVAC) Repair	19,000	20,616	22,000	Heating & Cooling (HVAC) Repair Courthouse. \$ 15,500 EMA. \$ 3,500 Law Enforcement Center. \$ 3,000	22,000	22,000	22,000
6605	Electrical Repair	20,500	46,487	23,500	Identicard and control repairs. \$ 7,500 Lighting-lamps and ballast, light bulbs \$ 4,000 Power outlets & wiring. \$ 2,000 Electrical repairs. \$ 10,000	23,500	23,500	23,500
6606	Painting Repair	4,000	1,919	4,000	Preventative & ongoing maintenance. Courthouse. \$ 3,000 EMA. & communications \$ 500 Law Enforcement Center. \$ 500	4,000	4,000	4,000
6607	Plumbing Repair	9,000	8,449	9,000	Preventative/ ongoing maintenance. Courthouse. \$ 7,000 EMA. And Communications \$ 1,000 Law Enforcement Center. \$ 1,000	9,000	9,000	9,000
6608	Elevator Repair	1,000		1,000	Non-contract repairs \$ 1,000	1,000	1,000	1,000
6609	Equipment Repair	5,000	15,579	5,000	Repair for County equipment. \$ 5,000	5,000	5,000	5,000
6612	Furniture Repair	3,000	664	3,000	Repair material for any County furniture. \$ 3,000	3,000	3,000	3,000
6800	Telephone & Communication	4,527	5,624	4,527	Telephone Costs \$ 4,500	7,380	7,380	7,380
6801	Electricity Utility	114,148	121,627	114,148	Electricity costs for county properties .04880 kwh Communications \$ 33,048	114,148	114,148	114,148

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
					CCCH \$ 48,455			
					LEC \$ 18,545			
					Pearl Street \$ 14,100			
6802	Gas Utility	76,000	53,326	76,000	Natural Gas costs for county properties \$5.55 Decatherm	76,000	76,000	76,000
					LEC \$ 19,100			
					CCRCC Communication Bldg EMA \$ 9,000			
					Courthouse \$ 47,900			
					25 Pearl Street \$ -			
6803	Water Utility	6,500	5,347	6,500	Courthouse LEC EMA Communication 25 Pearl	6,500	6,500	6,500
					25 Pearl Street \$ 1,300			
6804	Sewer Utility	29,000	27,582	29,000	25 Pearl Courthouse Lec EMA Communications LEC	29,000	29,000	29,000
					storm water charges \$ 5,000			
6805	Rubbish Removal	15,500	13,256	15,000	Courthouse. \$ 15,000	15,000	15,000	15,000
					Law Enforcement Center.			
					EMA & Dispatch			
					Pearl Street			
6806	Fuel Oil	750	3,032	1,500	propane and generator \$1,500	1,500	1,500	1,500
6906	Paper Goods	10,000	4,044	10,000	Toilet paper, sanitary napkins, paper towels. \$ 10,000	10,000	10,000	10,000
6908	Clothing- Uniforms	4,500	4,258	4,500	CCCH complex. (4 sets) \$ 4,500	4,500	4,500	4,500
6909	Clothing- Cleaning	3,300	2,350	3,000	Mechanic Uniforms. And rags \$ 3,800	3,000	3,000	3,000
6913	Safety Equipment	3,000	2,077	3,000	Safety shoes. \$ 2,000	3,000	3,000	3,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
		-	-	-	Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance.	-	-	-
	TOTAL O&M	919,199	832,501	912,099	TOTAL	908,552	908,552	908,552
	CAPITAL OUTLAY							
7305	Building & Building Improvement							
7315	Electrical Capital							
7335	Maintenance Capital							
7350	Office Equipment	-			Replace misc office equipment			
7355	Computer Hardware	-						
7361	Occupational Health & Safety Equip.		1,304		Moved to HR Budget			
7360	Safety Program		53		Moved to HR budget			
	TOTAL CAPITAL OUTLAY	-	1,357	-		-	-	-
	TOTAL FACILITIES	2,702,375	2,141,603	2,659,200	TOTAL	2,655,653	2,655,653	2,655,653
		14		-1.6%		(46,722)	(46,722)	(46,722)
						-1.7%	-1.7%	-1.7%

ENTERPRISE ACTIVITIES TOTAL	430,839
OVERALL DEPARTMENTAL EXPENSES	3,086,492

FACILITIES



Facilities-Garage Operation

Wages for full & part time staff.

Mission of the parking garage is to provide a safe parking environment for staff and visitors of the Cumberland County Courthouse and surrounding areas, including business and residential customers.

REVENUES

EXPENSES

23-24

	2018 Actual	2020 Actual	2020 Actual	23-24 Budget		Labor	O&M	Capital	TOTAL
GAR	-	-	-	-	Garage Operations	166,767	74,452	-	241,219
GAR	91,394	74,123	121,167	120,000	Garage Daily Parking				
GAR	553,296	599,474	655,114	620,000	Garage Monthly Parking				
GAR									
GAR	\$ 644,690	\$ 673,598	\$ 776,280	\$ 740,000					

Statistics

Personnel

		Full Time	Part Time
Gross spaces available in the Garage	328		
Dedicated to the Portland Police Dept.	52		
Monthly contacts with the State	*100		
Monthly contracts with local business	-130		
County Employee parking daily	-50		
Public parking for Jury Duty and General Public	varies	2	0
PARKING GARAGE OPERATOR		1	
GARAGE ATTENDANT*		1	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: Facilities		ACTIVITY CENTER: PARKING GARAGE							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES								
					Wages for full & part time staff.				
5120-03	Wages & Salaries (FT)	45,196	51,977	53,798	52,353	114,907	114,907	114,907	114,907
5205-03	Wages & Salaries (PT)			-	-	-	-	-	-
5401-03	Overtime	5,418	4,105	7,175	3,600	4,000	4,000	4,000	4,000
5500-03	Employee Benefits & Taxes	16,535	17,782	17,607	17,483	47,860	47,860	47,860	47,860
	TOTAL PERSONNEL SERVICES	67,149	73,864	78,580	73,437	166,767	166,767	166,767	166,767
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	2,850	584	1,250	1,786	1,250	1,250	1,250	1,250
6502	Cleaning Supplies			600	-	600	600	600	600
6504	Maintenance Supplies			1,800	-	1,800	1,800	1,800	1,800
6505-03	Printing & Engraving	369	1,817	2,500	90	2,500	2,500	2,500	2,500
6507-03	Advertising	-		50	-	50	50	50	50
6514-03	Maintenance Contracts			9,050	-	9,050	9,050	9,050	9,050
6602-03	Lot & Grounds Maintenance			1,000	-	1,000	1,000	1,000	1,000
6603-03	Building & Structural Repair			2,000	-	2,000	2,000	2,000	2,000
6605-03	Electrical Repair			1,500	-	1,500	1,500	1,500	1,500
6606-03	Painting Repairs			2,500	-	2,500	2,500	2,500	2,500
6607-03	Plumbing Repairs			1,000	-	1,000	1,000	1,000	1,000
6609-03	Equipment Repair	20,404	18,298	22,500	37,607	25,000	25,000	25,000	25,000
6800-03	Telephone & Communication	958	1,146	950	733	950	950	950	950
6801-03	Electricity Utility			21,852	-	21,852	21,852	21,852	21,852
6803-03	Water Utility			350	-	350	350	350	350
6804-03	Sewer Utility			750	-	750	750	750	750
6805-03	Rubbish Removal			1,000	-	1,000	1,000	1,000	1,000
6905-03	Medical Supplies			50	-	50	50	50	50
6908-03	Clothing-Uniforms			500	0	500	500	500	500
6913-03	Safety Equipment			750	0	750	750	750	750
	TOTAL O&M	24,580	21,844	71,952	40,216	74,452	74,452	74,452	74,452
	CAPITAL								

PARKING GARAGE

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
7325-03	Furniture & Fixtures	-	-	-	-	-	-	-	-
7365-03	Radio Equipment	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	91,729	95,708	150,532	113,653	241,219	241,219	241,219	241,219
						90,687	90,687	90,687	90,687
						60.2%	60.2%	60.2%	60.2%

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: FACILITIES		ACTIVITY CENTER: PARKING GARAGE						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL							
5120-03	Wages & Salaries (FT)	53,798	52,353	114,907	Wages for full & part time staff. Wages for full-time departmental staff.	114,907	114,907	114,907
5205-03	Temporary				Wages for part-time departmental staff.			
5401-03	Overtime	7,175	3,600	4,000	Wages for required overtime work.	4,000	4,000	4,000
5510	Health Insurance	10,769	11,125	24,778		24,778	24,778	24,778
5520	Retirement			11,264		11,264	11,264	11,264
5530	Social Security	4,116	4,173	9,096		9,096	9,096	9,096
5540	Workers Comp	2,722	2,185	2,722		2,722	2,722	2,722
5560	Deferred Comp			-		-	-	-
5500-03	Employee Benefits & Taxes	17,607	17,483	47,860	Taxes and benefits for departmental employees.	47,860	47,860	47,860
	TOTAL PERSONNEL	78,580	73,437	166,767	TOTAL	166,767	166,767	166,767
	OPERATIONS & MAINTENANCE							
6500-03	Office Supplies	1,250	1,786	1,250	General office supplies used in garage operation.	\$ 1,250	1,250	1,250
6502	Cleaning Supplies	600		600	Cleaning Supplies	\$ 600	600	600
6504	Maintenance Supplies	1,800		1,800	Mx Supplies	\$ 1,800	1,800	1,800
6505-03	Printing & Engraving	2,500	90	2,500	60,000 garage tickets + shipping. (Now only available in 20k lots.)	\$ 2,500	2,500	2,500
6507-03	Advertising	50		50	Newspaper job advertisements	\$ 50	50	50
6514-03	Maintenance Contracts	9,050		9,050	Sprinkler System	\$ 3,000	9,050	9,050
					Elevators	\$ 4,300		
					Garage Gates	\$ 1,000		

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
					Automatic Doors	\$ 750		
6602-03	Lot & Grounds Maintenance	1,000		1,000	Flowers, shrubbery, landscape	\$ 250	1,000	1,000
					Asphalt Repair	\$ 750		
6603-03	Building & Structural Repair	2,000		2,000	Repairs to overall structures	\$ 2,000	2,000	2,000
6605-03	Electrical Repair	1,500		1,500	Cameras, Lighting, and repairs	\$ 1,500	1,500	1,500
6606-03	Painting Repairs	2,500		2,500	Painting of structure	\$ 2,500	2,500	2,500
6607-03	Plumbing Repairs	1,000		1,000	Drain repair and cleaning	\$ 1,000	1,000	1,000
6609-03	Equipment Repair	22,500	37,607	25,000	Repair material for gate swing-arms, and mechanical readers.	\$ 6,500	25,000	25,000
6800-03	Telephone & Communication	950	733	950	Garage telephone costs. New system bank connection	\$ 950	950	950
6801-03	Electricity Utility	21,852		21,852	Electricity costs .04880 kwh	\$ 21,852	21,852	21,852
6803-03	Water Utility	350		350	Water usage	\$ 350	350	350
6804-03	Sewer Utility	750		750	Storm Water charges	\$ 750	750	750
6805-03	Rubbish Removal	1,000		1,000	Trash Removal	\$ 1,000	1,000	1,000
6905-03	Medical Supplies	50		50	Replacement medical supplies. (Expiration of existing medical supplies.)	\$ 50	50	50
6908-03	Clothing-Uniforms	500		500	Employee yearly clothing allowance	\$ 500	500	500
6913-03	Safety Equipment	750		750	Safety Shoes, gloves & wipes, blood pathogens	\$ 750	750	750

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	TOTAL O&M	71,952	40,216	74,452	TOTAL	74,452	74,452	74,452
	CAPITAL OUTLAY							
7325-03	Furniture & Fixtures		-					
	Operation Equipment							
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL GARAGE	150,532	113,653	241,219	TOTAL	241,219	241,219	241,219
				90,687		90,687	90,687	90,687
				60.2%		60.2%	60.2%	60.2%

PARKING GARAGE



Sheriff's Office-Administration

Kevin Joyce , Sheriff
Wages for full & part time staff.

Administration and support services are responsible for providing administrative services to all aspects of the Sheriff's Office. Areas included are the Office of the Sheriff, Chief Deputy, Administrative Investigator, and Business Office. The administration focuses of the managerial needs of the organization, while the Business Office supports the financial coordination of the entire department

REVENUES

EXPENSES

23-24

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget		Labor	O&M	Capital	TOTAL
SHER	37,715	30,300	21,026	55,000	Misc revenue	1,170,197	281,034	3,000	1,454,231
	\$ 37,715	\$ 30,300	\$ 21,026	\$ 55,000					

Objectives

Personnel

Objectives	Personnel	
	Full Time	Part Time
<i>Coordinate agendas and provide analysis for all Sheriff Office Activities</i> <i>Provide leadership for strategic planning and budget development and implementation</i> <i>Lead and coordinate Sheriff initiatives for more contracts with communities for cost efficient, effective delivery of law enforcement services.</i>	SHERIFF	1
	CHIEF DEPUTY	1
	ADMINISTRATIVE INVESTIGATOR	1
	ADMINISTRATIVE LIEUTENANT	1
	EXECUTIVE ASSISTANT	1
	INVESTIGATIONS CLERK	2
	RECEPTION/CLERK	1
	CAPTAIN-SUPPORT SERVICES	1
	ACCREDITATION COORD	1
	ADMINISTRATIVE SERGEANT	1
ADMINISTRATIVE ASST.	1	
	12	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: ADMINISTRATION/ SUPPORT SERVICES							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-05	Wages & Salaries (FT)	668,691	696,925	765,196	742,913	849,884	849,884	849,884	849,884
5205-05	Wages & Salaries (PT)			-	-	-	-	-	-
5401-05	Overtime	2,535	5,344	5,000	16,486	5,000	5,000	5,000	5,000
5500-05	Employee Benefits & Taxes	216,058	225,628	261,170	260,399	315,313	315,313	315,313	315,313
	TOTAL PERSONNEL SERVICES	887,283	927,898	1,031,366	1,019,798	1,170,197	1,170,197	1,170,197	1,170,197
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	18,933	6,081	11,400	6,754	15,000	15,000	15,000	15,000
6131-05	Gas, Oil, & Grease	39	55	8,700	101	9,000	9,000	9,000	9,000
6301-05	Professional Services	12,215	6,267	11,300	7,469	26,050	16,050	16,050	16,050
6302-05	Legal Services	33,151	24,801	21,842	7,206	21,842	21,842	21,842	21,842
6401-05	Insurance - Liability	46,207	48,498	62,060	52,158	62,060	62,060	62,060	62,060
6402-05	Insurance- Vehicle	16,356	17,167	21,400	18,462	21,400	21,400	21,400	21,400
6500-05	Office Supplies	12,211	9,389	11,000	11,762	11,000	11,000	11,000	11,000
6505-05	Printing & Engraving	10,629	9,213	9,000	11,119	10,000	10,000	10,000	10,000
6506-05	Postal Expenses	1,765	2,852	3,000	3,374	3,200	3,200	3,200	3,200
6507-05	Advertising	105	1,227	2,500	2,078	2,500	2,500	2,500	2,500
6508-05	Dues	4,277	3,949	4,200	3,658	4,500	4,500	4,500	4,500
6509-05	Books, Periodicals, & Subscriptions	6,111	6,225	5,000	2,078	5,000	5,000	5,000	5,000
6511-05	Equipment Rental	7,281	3,755	8,000	4,320	8,000	8,000	8,000	8,000
6512-05	Training, Education, & Seminars	10,129	2,304	20,000	4,023	21,000	17,000	17,000	17,000
6800-05	Telephone & Communication	63,887	59,010	63,732	61,228	63,732	63,732	63,732	63,732
6908-05	Clothing- Uniforms	2,093	2,947	3,000	3,010	3,000	3,000	3,000	3,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6910-05	Criminal Investigation	4,232	3,548	3,500	1,125	3,000	3,000	3,000	3,000	
6950-05	CALEA	4,129	4,429	4,750		4,750	4,750	4,750	4,750	
	TOTAL O&M	253,752	211,718	274,384	199,925	295,034	281,034	281,034	281,034	
	CAPITAL OUTLAY									
7350-05	Office Equipment	2,602	825	3,000	3,000	-	3,000	3,000	3,000	
	TOTAL CAPITAL OUTLAY	2,602	825	3,000	3,000	-	3,000	3,000	3,000	
	TOTAL ACTIVITY CENTER	1,143,637	1,140,440	1,308,750	1,222,723	1,465,231	1,454,231	1,454,231	1,454,231	
						156,481	145,481	145,481	145,481	
						12.0%	11.1%	11.1%	11.1%	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES							
5120-05	Wages & Salaries (FT)	765,196	742,913	849,884	Wages for full & part time staff. Wages for full-time agency staff. On-Call Stipend	849,884	849,884	849,884
5205-05	Wages & Salaries (PT)							
5401-05	Overtime	5,000	16,486	5,000	Wages for required overtime work.	5,000	5,000	5,000
5510	Health Insurance	123,795	126,699	155,859		155,859	155,859	155,859
5520	Retirement	58,598	55,337	69,033		69,033	69,033	69,033
5530	Social Security	58,920	57,628	65,399		65,399	65,399	65,399
5540	Workers Comp	17,556	14,094	17,556		17,556	17,556	17,556
5560	Deferred Comp	2,301	6,640	7,466		7,466	7,466	7,466
					Benefits			
5500-05	Employee Benefits & Taxes	261,170	260,399	315,313	Taxes and benefits for agency employees.	315,313	315,313	315,313
	TOTAL PERSONNEL SERVICES	1,031,366	1,019,798	1,170,197	13.5% TOTAL	\$ 1,170,197	1,170,197	1,170,197
	OPERATIONS & MAINTENANCE							
6130-05	Transportation & Lodging		6,754		Agency mileage and travel expenses- CALEA CONFERENCE 2023	\$ 5,000	15,000	15,000
		11,400		15,000		15,000		
6131-05	Gas, Oil, & Grease	8,700	101	9,000	To provide gas for vehicles assigned to the administration bureau. (3000 gal @\$3.00).	9,000	9,000	9,000
6301-05	Professional Services	11,300	7,469	26,050	Polygraph and psych testing. Transcription services emergency needs. Pre-employment Medical Evals Respiratory Evaluations Promotions Exams Wellness Initiatives	16,050	16,050	16,050
						\$ 4,100		
						\$ 1,000		
						\$ 4,900		
						\$ 10,000		

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6302-05	Legal Services	21,842	7,206	21,842	Medical review and supplies \$ 6,050 To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers. Due to increase in legal services due to FOAA	21,842	21,842	21,842
6401-05	Insurance - Liability	62,060	52,158	62,060	Provides agency share of liability insurance.	62,060	62,060	62,060
6402-05	Insurance- Vehicle	21,400	18,462	21,400	Fleet insurance needs through current carrier.	21,400	21,400	21,400
6500-05	Office Supplies	11,000	11,762	11,000	General Administrative needs from pens to paper.	11,000	11,000	11,000
6505-05	Printing & Engraving	9,000	11,119	10,000	Generic printing needs of the agency from business cards to letterhead and includes recognition program (coins, community policing). Toner Cartridges	10,000	10,000	10,000
6506-05	Postal Expenses	3,000	3,374	3,200	Agency postage expenses & rate increase. Postage meter rental 171x4. Postage meter maintenance agreement.	3,200	3,200	3,200
6507-05	Advertising Expense	2,500	2,078	2,500	Recruiting and other necessary advertisements for Sheriff's Office.	2,500	2,500	2,500
6508-05	Dues	4,200	3,658	4,500	Funding to continue affiliation with local police and law enforcement organizations, CALEA, and support networks. Assoc.: Maine Sheriff Assoc., Maine Chief of Police, National Sheriff's Assn., American Jail Assoc., International Associations. \$500	4,500	4,500	4,500

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6509-05	Books, Periodicals, & Subscriptions	5,000	2,078	5,000	Legal reference material, new title updates. IA Pro \$3264	5,000	5,000	5,000
6511-05	Equipment Rental	8,000	4,320	8,000	Rental of equipment used in the facility. Base rental for copiers (2) \$313 x 12. Naples Copier. Copier fees based on estimated copies. Circuit to tie to ME Public Safety for data.	8,000	8,000	8,000
6512-05	Training, Education, & Seminars	20,000	4,023	21,000	Ongoing educational needs (usually outside the facility). Administrative support staff development training @ 7 personnel Educational reimbursements for agency Administration. Law Enforcement. CALEA (reaccreditation conference every 4 years)	12,000 17,000	17,000	17,000
6800-05	Telephone & Communication	63,732	61,228	63,732	Telephone services. GPS Trackers \$1000 In-State/Out State service. Wireless Phone Services Replacement-wireless equipment. Substation service. Phone maintenance. Pagers for key personnel \$142 X 12. GPS Units-ESU/K-9 \$3500 65 Patrol Aircards (From IT Budget)	63,732	63,732	63,732
6908-05	Clothing- Uniforms	3,000	3,010	3,000	Provided to staff.	3,000	3,000	3,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6910-05	Criminal Investigation	3,500	1,125	3,000	General expenses for investigations including CD/DVD, batteries (Internal investigations). Material, Jail Investigation, Law Suit Prep	3,000	3,000	3,000
6950-05	CALEA Expenses	4,750	4,633	4,750	CALEA Annual Fee	4,750	4,750	4,750
		-	-	-		-	-	-
	TOTAL O&M	274,384	204,558	295,034	TOTAL	281,034	281,034	281,034
	CAPITAL OUTLAY							
7350-05	Office Equipment	3,000	3,000		Misc replacement of broken/worn furniture.	3,000	3,000	3,000
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	3,000	3,000	-		3,000	3,000	3,000
	TOTAL ADMIN/ SUPPORT SERVICES	1,308,750	1,227,355	1,465,231	TOTAL	1,454,231	1,454,231	1,454,231
				156,481		145,481	145,481	145,481
				12.0%		11.1%	11.1%	11.1%

ADMINISTRATION/ SUPPORT SERVICES



Sheriff's Office- Law Enforcement

Kevin Joyce, Sheriff
Wages for full & part time staff.

The Law Enforcement Division maintains the responsibility to protect life, and welfare of residents of the County. As evidence of this commitment the agency patrols assigned neighborhoods, implements community policing initiatives, investigates crimes, arrests suspected violators, maintains hostage response teams, provides emergency services, maintains search and rescue teams, and supports other agencies throughout Cumberland County.

REVENUES

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget
LEC				
ENTERPRISE				2,591,844
				\$ 2,591,844

EXPENSES

23-24

Labor	O&M	Capital	TOTAL
5,796,852	550,417	388,032	6,735,301
ENTERPRISE			2,591,844
TOTAL DEPT.			9,327,145

Enterprise Fund:

See Enterprise Fund Section for Enterprise activities of this department

Statistics

<p>Department includes Patrol and Detectives Patrol deputies respond to approx 24,000 calls annually Detectives investigate approx. 700 cases per year</p> <p>The department performs, crime scene investigation polygraph exams, community policing, accident reconstruction, marine patrol, OUI roadblocks, license and OAS activities, drug investigations, maintain local sex offender registry, works with local television to promote "fugitive files"</p> <p>The Department has 13 contracts with communities and school districts for police services</p>

Personnel

Personnel	Regular		Grant & Contract	
	Full Time	Part Time	Full Time	Part Time
CAPTAIN	2			
LIEUTENANT	3			
SERGEANT	7			
DEPUTY	22		16	3
DETECTIVE	8			
COMPLAINT OFFICER	1			
CRIME ANALYST	1			
	44	0	16	3

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES								
5120-06	Wages & Salaries (FT)	2,544,943	2,590,953	3,034,107	2,596,583	3,304,020	3,304,020	3,304,020	3,304,020
				-		85,000	85,000	85,000	85,000
5401-06	Overtime	774,095	866,566	624,360	805,486	624,360	624,360	624,360	624,360
5500-06	Employee Benefits & Taxes	1,404,085	1,505,960	1,643,628	1,512,547	1,783,472	1,783,472	1,783,472	1,783,472
	TOTAL PERSONNEL SERVICES	4,723,124	4,963,479	5,302,095	4,914,615	5,796,852	5,796,852	5,796,852	5,796,852
	OPERATIONS & MAINTENANCE								
6130-06	Transportation & Lodging	23,886	7,039	16,300	8,770	18,000	18,000	18,000	18,000
6131-06	Gas, Oil, & Grease	156,274	133,351	190,000	182,967	231,417	231,417	231,417	231,417
6232-06	Electronic Equipment Repair	9,522	7,666	33,650	15,503	29,000	29,000	29,000	29,000
6501-06	Training Supplies	4,378	10,051	9,750	7,156	15,550	9,750	9,750	9,750
6314-06	Ammunition	44,920	52,643	61,500	58,010	67,650	65,000	65,000	65,000
6509-06	Books, Periodicals, & Subscriptions	11,390	13,938	11,600	10,548	26,050	24,050	24,050	24,050
6512-06	Training, Education, & Seminars	35,991	65,198	75,800	65,231	90,000	64,000	64,000	64,000
6905-06	Medical Supplies	2,849	326	3,500	1,699	3,500	3,500	3,500	3,500
6908-06	Clothing- Uniforms	42,957	45,841	42,000	38,199	42,000	42,000	42,000	42,000
6910-06	Criminal Investigation	44,294	40,693	41,000	51,647	56,700	43,700	43,700	43,700
6911-06	Canine Supplies & Equipment	24,893	22,989	20,000	20,472	20,000	20,000	20,000	20,000
6950-06	CALEA Expenses	10	267						
	TOTAL O&M	401,364	400,001	505,100	460,202	599,867	550,417	550,417	550,417
	CAPITAL OUTLAY								
7345-06	Vehicles	408,125	420,000	422,705	416,176	331,200	331,200	331,200	331,200
7350-06	Office Equipment	946	249	4,000	4,011	4,000	4,000	4,000	4,000
7360-06	Employee Safety Equipment	23,858	31,455	26,575	34,214	34,622	28,332	28,332	28,332
7367	Dive Team	5,424	12,294	6,800	1,887	6,000	6,000	6,000	6,000
7366	Emergency Services Unit	16,202	4,033	14,000	3,819	14,000	14,000	14,000	14,000
7368	Honor Guard	3,063	12	2,500	1,328	2,500	2,500	2,500	2,500
7369	VIPS	2,483		-	2,014	2,000	2,000	2,000	2,000
7370	Explorers	360	362	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	460,462	468,405	476,580	463,449	394,322	388,032	388,032	388,032
	TOTAL ACTIVITY CENTER	5,584,949	5,831,884	6,283,775	5,838,266	6,791,041	6,735,301	6,735,301	6,735,301
						507,266	451,526	451,526	451,526
						8.1%	7.2%	7.2%	7.2%

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
5120-06	PERSONNEL SERVICES Wages & Salaries (FT)	3,034,107	2,596,583	3,304,020	Wages for full & part time staff. Wages for full-time departmental staff.	3,304,020	3,304,020	3,304,020
		-		85,000	Full Time FOAA - 50% Grant/50% County (statistician/PIO) \$ 85,000	85,000	85,000	85,000
5401-06	Overtime	624,360	805,486	624,360	Wages for required overtime for coverage of vacations, sickness, holiday, worker's compensation, disability, etc., contract holiday changes and training. Plus 3% to cover raises.	624,360	624,360	624,360
5510	Health Insurance	881,842	819,142	1,005,259		1,005,259	1,005,259	1,005,259
5520	Retirement	356,342	344,778	361,590		361,590	361,590	361,590
5530	Social Security	281,785	253,071	300,521		300,521	300,521	300,521
5540	Workers Comp	110,245	88,512	110,245		110,245	110,245	110,245
5560	Deferred Comp	13,414	7,044	5,857		5,857	5,857	5,857
5500-06	Employee Benefits & Taxes	1,643,628	1,512,547	1,783,472	Benefits and taxes for departmental employees.	1,783,472	1,783,472	1,783,472
	TOTAL PERSONNEL SERVICES	5,302,095	4,914,615	5,796,852	9.3% TOTAL	5,796,852	5,796,852	5,796,852
6130-06	OPERATIONS & MAINTENANCE Transportation & Lodging	16,300	8,770	18,000	To pay Sheriffs office expenses for required travel (training, firearms training, etc.). Includes overnight lodging, meals, tolls, and other costs incidental to travel. New SRD Training, advanced forensic reconstruction	18,000	18,000	18,000
6131-06	Gas, Oil, & Grease	190,000	182,967	231,417	Tactical/Negotiator Tream Specialized Training To provide gas for vehicles assigned to the law enforcement bureau. (77,139 gals at (\$3.00)	231,417	231,417	231,417

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6232-06	Electronic Equipment Repair	33,650	15,503	29,000	Fund repairs for all mobile and portable radios at the Sheriff's Office (Approx 100 radios). Radar Calibration. Accident Reconstruction cables/license/subscription	\$ 7,500 \$ 4,500 \$ 3,800	29,000	29,000	29,000
6501-06	Training Supplies	9,750	7,156	15,550	Misc Training Supplies Targets, Gun Cleaning Materials CPR Supplies Sim Protective Gear	\$ 2,250 \$ 1,500 \$ 2,000 \$ 4,000 \$ 9,750	9,750	9,750	9,750
6314	Ammunition	61,500	58,010	67,650	Required firearm training- Law Enforcement .40 Cal Training LE/ESU .40 Cal Duty Shotgun - Rifle 223 cal - Rifle .308 cal 9mm Less Lethal * Ammunition increased in cost by 10%, same amount of ammo required ESU- Smoke, Non-Lethal, Distraction Devices and Gas (Increased Cost of Product) Add ADA, Reasonable Accommodation, Ammo Situation Shooting Scenarios - Additional Ammo	\$ 42,528 \$ 6,500 \$ 2,000 \$ 2,400 \$ 1,072 \$ 1,200 \$ 1,500 \$ 9,350 \$ 1,100 \$ 67,650	65,000	65,000	65,000
6509-06	Books, Periodicals, & Subscriptions	11,600	10,548	26,050	New Title 29 and 17A updates \$1000	\$ 1,000	24,050	24,050	24,050

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6512-06	Training, Education, & Seminars	75,800	65,231	90,000	CID GPS Tracker \$225, Cellebrite Mobile Device \$ 20,383 Examiner Licensing \$4300, Callyo \$3230, Dragon Speak \$2914, EiPro 6630, lexis nexis software 3084 PowerDMS \$ 3,823 Law enforcement statute literature required by law. incl. LEOM's \$ 850 \$ 26,056 Provide for the training of agency members through in-house training, training workshops and conferences to maintain the Maine Criminal Justice Academy Certifications, Federal, and accreditation training standards and to improve our member's skills, knowledge and abilities to deliver superior law enforcement services to our customers. Examples include: MCJA mandated annual training, crash reconstruction team, K-9 handler, Emergency Services Unit, Dive Team, Investigations, School Resource and Response to Active Shooter training. Tactical/Negotiator Team Specialized Training 2,000 NYPD Homicide School - 2 Detectives 7,000 CSI - Advanced Blood Stain Pattern Analysis - 2 Det. 5,500 Mobile Device Examiner Advanced (Certification 5,800 Police 1 Training 5,000 \$ 90,000	64,000	64,000	64,000
6905-06	Medical Supplies	3,500	1,699	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	3,500	3,500	3,500
6908-06	Clothing- Uniforms	42,000	38,199	42,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID.increase due to uniform cost increases.	42,000	42,000	42,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6910-06	Criminal Investigation	41,000	51,647	56,700	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing. \$ 9,000 "Buy Money" for Investigations. \$ 2,000 Metro Forensic Unit \$ 30,000 Storage facility (property/evidence) 2,688 OSCR360 Camera Crime Scene Reconstruction 13,000 \$ 56,688	43,700	43,700	43,700	
6911-06	Canine Supplies & Equipment	20,000	20,472	20,000	General supplies for canine requirements. Food, equipment, Boarding of K9 Dogs and medical expenses for dog (drug search, article search, tracking) - \$13,000. Standish K-9 \$7000 for 2022	20,000	20,000	20,000	
	TOTAL O&M	-	-	-		-	-	-	
		505,100	460,202	599,867	TOTAL	550,417	550,417	550,417	
	CAPITAL OUTLAY								
7345-06	Vehicles	422,705	416,176	331,200	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation. Vehicle fit up -6 new vehicles and refit step downs @ \$ 55,200 \$9,200 5 - AWD Ford Utility - \$40000/ea \$ 200,000 Fit up Emergency Equipment \$ 36,000 1 - CID Cruiser @ \$40000 \$ 40,000 \$ 331,200	331,200	331,200	331,200	
7350-06	Office Equipment	4,000	4,011	4,000	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	4,000	4,000	4,000	
7360-06	Employee Safety Equipment	26,575	34,214	34,622	Equipment for employees that enhance agency and public safety.	28,332	28,332	28,332	

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
					Replacement equipment (6 radar units) @ \$2600 \$ 15,600			
					Replacement of Misc. Safety Equipment 1,600			
					Long Guns 2 X \$1200 2,400			
					6 Glocks @ \$409 2,454			
					2 Aim Point @ \$459 918			
					Small item electronics - \$1000. \$ 1,000			
					1 - portable radio units P25 @ \$1,450 \$ 1,450			
					1 Mobile Radios - \$1,900. \$ 1,900			
					Misc. Firearm Replacement Parts \$ 1,000			
					\$ 28,322			
7367-06	Dive Team	6,800	1,887	6,000	Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$3000). Tank fills = \$3000 per year incl. inspection, cert., etc.	6,000	6,000	6,000
7366-06	Emergency Services Unit	14,000	3,819	14,000	Misc. Equipment \$ 13,000	14,000	14,000	14,000
					Night Vision Scope Batteries \$ 1,000			
7368-06	Honor Guard	2,500	1,328	2,500		2,500	2,500	2,500
7369-06	VIPS		2,014	2,000		2,000	2,000	2,000
7370-06	Explorers					-		
	TOTAL CAPITAL OUTLAY	476,580	463,449	394,322	TOTAL	388,032	388,032	388,032
	TOTAL LAW ENFORCEMENT	6,283,775	5,838,266	6,791,041	TOTAL	6,735,301	6,735,301	6,735,301
				507,266		451,526	451,526	451,526
				8.1%		7.2%	7.2%	7.2%

ENTERPRISE ACTIVITIES TOTAL	2,591,844
OVERALL DEPARTMENTAL EXPENSES	9,327,145

LAW ENFORCEMENT

Cumberland County Jail FY 22-23 Budget						
			2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Change
EXPENSES						
PERSONNEL SERVICES						
5120	Wages & Salaries (FT)	S	\$ 8,738,518	\$ 9,201,659	\$ 9,689,347	\$ 487,688
5401	Overtime	S	\$ 1,441,520	\$ 1,499,181	\$ 1,559,148	\$ 59,967
5510	Health Insurance	S	\$ 2,401,373	\$ 2,401,373	\$ 2,401,373	\$ -
5520	Retirement	S	\$ 930,000	\$ 943,279	\$ 981,010	\$ 37,731
5530	Social Security	S	\$ 769,965	\$ 781,844	\$ 813,118	\$ 31,274
5540	Workers Compensation	S	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
5560	Deferred Comp	S	\$ 42,000	\$ 42,000	\$ 42,000	\$ -
TOTAL PERSONNEL:			\$ 14,583,376	\$ 15,129,336	\$ 15,745,996	\$ 616,660
OPERATIONS & MAINT.						
6130	Transportation & Lodging	S	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
6131	Gas, Oil, & Grease	S	\$ 25,000	\$ 25,000	\$ 27,500	\$ 2,500
6132	Vehicle Repair	F	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
6231	Base Radio Repair	J	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
6300	Audit Services	J	\$ -		\$ 5,000	\$ 5,000
6301	Professional Services	S	\$ 9,400	\$ 9,400	\$ 9,400	\$ -
	Legal Service		\$ 40,000	\$ 40,000	\$ 40,000	\$ -
6303	Contract Special Services	S	\$ 3,222,428	\$ 3,600,000	\$ 3,800,000	\$ 200,000
6304	Security Services		\$ 900	\$ 1,000	\$ 1,100	\$ 100
6400	Insurance - Building & Contents	J	\$ 91,122	\$ 91,122	\$ 91,122	\$ -
6401	Insurance - Liability	J	\$ 176,936	\$ 176,939	\$ 176,939	\$ -
6402	Insurance- Vehicle	J	\$ 17,173	\$ 17,173	\$ 17,173	\$ -
6500	Office Supplies	J	\$ 26,000	\$ 26,000	\$ 22,000	\$ (4,000)
6501	Training Supplies	J	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
6502	Cleaning & Disinfecting Supplies	S	\$ -	\$ -	\$ -	\$ -
6504	Maintenance Supplies	F	\$ 15,500	\$ 15,500	\$ 15,500	\$ -
6505	Printing & Engraving		\$ 2,000	\$ 2,000	\$ 1,000	\$ (1,000)
6506	Postal Exense		\$ 2,800	\$ 5,000	\$ 5,500	\$ 500
6507	Advertising	J	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
6508	Dues	J	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
6509	Books, Periodicals, & Subscript.	J	\$ 300			\$ -
6510	Tools and Implements	F	\$ 3,750	\$ 3,750	\$ 3,750	\$ -
6511	Equipment Rental	J	\$ 12,600	\$ 12,600	\$ 12,600	\$ -
6512	Training, Education, & Seminars	J	\$ 60,000	\$ 41,624	\$ 35,000	\$ (6,624)
6514	Maintenance Contracts	F	\$ 43,000	\$ 43,000	\$ 43,000	\$ -
6600	Cleaning & Sanitary	F	\$ 90,000	\$ 90,000	\$ 100,000	\$ 10,000
6601	Snow removal & Grounds	F	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
6602	Lots & Grounds maintenance		\$ 4,000	\$ 4,000	\$ 4,000	\$ -
6603	Building & Structure Repair	F	\$ 10,000	\$ 25,000	\$ 25,000	\$ -

			2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Change
6604	Heating & Cooling (HVAC) Repair	F	\$ 45,000	\$ 50,000	\$ 55,000	\$ 5,000
6605	Electrical Repair	F	\$ 28,500	\$ 28,500	\$ 45,000	\$ 16,500
6606	Painting Repair	F	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
6607	Plumbing Repair	F	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
6609	Equipment Repair	F	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
6800	Telephone & Communication	J	\$ 26,000	\$ 26,000	\$ 23,000	\$ (3,000)
6801	Electricity Utility	F	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
6802	Gas Utility	F	\$ 195,000	\$ 195,000	\$ 195,000	\$ -
6803	Water Utility	F	\$ 19,775	\$ 19,775	\$ 19,775	\$ -
6804	Sewer Utility	F	\$ 145,000	\$ 145,000	\$ 145,000	\$ -
6805	Rubbish Removal	F	\$ 18,500	\$ 18,500	\$ 18,500	\$ -
6806	Fuel Oil	F	\$ 4,700	\$ 3,000	\$ 3,000	\$ -
6900/02	Alternative Sentencing	J	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
6903	Food & Groceries	J	\$ 658,800	\$ 658,800	\$ 680,000	\$ 21,200
6904	Institutional Supplies	J	\$ 44,000	\$ 44,000	\$ 39,000	\$ (5,000)
6906	Paper Goods	J	\$ -			\$ -
6907	Clothing- Prisoners	J	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
6908	Clothing- Uniforms	S	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
6912	Booking Supplies	J	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
6913	Safety		\$ 12,572			\$ -
6914	Non Food Items - Kitchen	J	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
	PREA/ACA		\$ 8,000	\$ 8,000	\$ 13,000	\$ 5,000
	Drug Testing		\$ 12,000	\$ 12,000	\$ 12,000	\$ -
6950	DOC 20% funds Pre Trial	J	\$ 250,000	\$ 275,000	\$ 300,000	\$ 25,000
	TOTAL O&M		\$ 5,853,306	\$ 6,245,233	\$ 6,516,409	\$ 271,176
	CAPITAL OUTLAY					
7305	Camera	J	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
7325	Furniture & Fixtures	J	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
7345	Vehicles	J	\$ 46,000	\$ 46,000	\$ 46,000	\$ -
7350	Office Equipment	J	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
7355	Computer hardware	J	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
7360	Safety Equipment	J	\$ 34,000	\$ 34,000	\$ 35,000	\$ 1,000
7410	Fixtures/CIP	J				\$ -
	TOTAL CAPITAL OUTLAY		\$ 142,500	\$ 142,500	\$ 143,500	\$ 1,000
	Total Expenses		\$ 20,579,182	\$ 21,517,069	\$ 22,405,905	\$ 888,836

NON TAX Revenues		2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Change
4100	<i>Jail Misc revenue</i>	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
4600	<i>Jail Term Reimbursements</i>	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
	DOC INMATES	\$ -			\$ -
40	<i>US Marshall Service-</i>	\$ 2,650,000	\$ 2,650,000	\$ 2,550,000	\$ (100,000)
1.05	<i>ICE</i>	\$ 25,000	\$ 50,000	\$ 25,000	\$ (25,000)
	<i>Work Release</i>	\$ 45,000	\$ 25,000	\$ -	\$ (25,000)
	<i>Other Counties Inmates</i>	\$ 500,000	\$ 250,000	\$ -	\$ (250,000)
	<i>Use of Fund Balance</i>			\$ 698,233	\$ 698,233
	NON TAX Revenues	\$ 3,255,000	\$ 3,010,000	\$ 3,308,233	\$ 298,233
State Funding & CAP		2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Change
11001	<i>Tax Cap County Taxes</i>	\$ 14,197,182	\$ 14,765,069	\$ 15,355,672	\$ 590,603
11001	<i>State DOC</i>	\$ 3,127,000	\$ 3,742,000	\$ 3,742,000	\$ -
	State Funding & CAP	\$ 17,324,182	\$ 18,507,069	\$ 19,097,672	\$ 590,603
Overall Budget		2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Change
	NON TAX REVENUES	\$ 3,255,000	\$ 3,010,000	\$ 3,308,233	\$ 298,233
	STATE & CAP FUNDING	\$ 17,324,182	\$ 18,507,069	\$ 19,097,672	\$ 590,603
	TOTAL REVENUES	\$ 20,579,182	\$ 21,517,069	\$ 22,405,905	\$ 888,836
	EXPENSES	\$ (20,579,182)	\$ (21,517,069)	\$ (22,405,905)	\$ (888,836)



Sheriff's Office-Civil Division

Kevin Joyce, Sheriff
Wages for full & part time staff.

The Civil Processing Division services documents through the Sheriff's Department to individuals throughout the County. A key aspect of the division is the record keeping and review that ensures process serving is complete in every case. Documents involved in the civil process include civil complaints, summonses, divorce complaints, notices to quit, forcible entry and detainees, subpoenas, debtor capias, petitions, motions and orders.

REVENUES

EXPENSES

23-24

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget		Labor	O&M	Capital	TOTAL
CIV	239,740	171,128	147,217	221,850	Civil Process	353,368	56,810	2,250	412,428
	\$ 221,850								

Enterprise Fund:

See last page of this section for data on the Enterprise activities of this department

Statistics

Personnel

<p>The Civil Division of the Sheriff's Office served approximately 10,000 services per year (See above list for types of services)</p> <p>Areas served from this office:</p> <ul style="list-style-type: none"> Portland South Portland Cape Elizabeth Scarborough Westbrook Windham <p><i>Other areas served by "outside enterprise deputies"</i></p>	<p>ADMINISTRATIVE CIVIL DEPUTY</p> <p>CIVIL DEPUTY</p>	<i>Full Time</i>	<i>Part Time</i>	<i>ENTERPRISE</i>
		1		
		3		
		4	0	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: CIVIL PROCESS							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES								
5120-08	Wages & Salaries(FT)	213,323	258,735	236,285	220,989	255,648	255,648	255,648	255,648
5500-08	Employee Benefits & Taxes	81,314	95,694	85,801	90,932	97,720	97,720	97,720	97,720
	TOTAL PERSONNEL SERVICES	294,638	354,428	322,086	311,921	353,368	353,368	353,368	353,368
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	29,154	25,112	37,000	25,938	37,000	37,000	37,000	37,000
6500-08	Office Supplies	780	668	1,500	328	1,500	1,500	1,500	1,500
6505-08	Printing & Engraving		331	750	1,000	750	750	750	750
6506-08	Postal Expenses	10,495	3,634	13,000	6,876	13,000	13,000	13,000	13,000
6800-08	Telephone & Communication	1,990	1,335	2,960	1,872	2,960	2,960	2,960	2,960
6908-08	Clothing- Uniforms	1,200	1,200	1,600	1,200	1,600	1,600	1,600	1,600
	TOTAL O&M	43,619	32,280	56,810	37,215	56,810	56,810	56,810	56,810
	CAPITAL OUTLAY								
7350-08	Office Equipment	-	2,250	2,250	-	2,250	2,250	2,250	2,250
	TOTAL CAPITAL OUTLAY	-	2,250	2,250	-	2,250	2,250	2,250	2,250
	TOTAL ACTIVITY CENTER	338,257	388,959	381,146	349,135	412,428	412,428	412,428	412,428
						31,282	31,282	31,282	31,282
						8.2%	8.2%	8.2%	8.2%

CIVIL PROCESS

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: CIVIL PROCESS						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
PERSONNEL SERVICES								
5120-08	Wages & Salaries (FT)	236,285	220,989	255,648	Wages for full & part time staff.	255,648	255,648	255,648
5510	Health Insurance	44,043	50,765	44,762		44,762	44,762	44,762
5520	Retirement	15,115	16,304	24,834		24,834	24,834	24,834
5530	Social Security	18,076	16,985	19,557		19,557	19,557	19,557
5540	Workers Comp	8,567	6,878	8,567		8,567	8,567	8,567
5560	Deferred Comp					-		
5500-08	Employee Benefits & Taxes	85,801	90,932	97,720	Benefits and taxes for Civil Deputies.	97,720	97,720	97,720
	TOTAL PERSONNEL SERVICES	322,086	311,921	353,368	10% TOTAL	353,368	353,368	353,368
OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	37,000	25,938	37,000	Mileage reimbursements for process serving. (Increasing trend) PENDING IRS RATE \$ 12,000	37,000	37,000	37,000
6500-08	Office Supplies	1,500	328	1,500	Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.	1,500	1,500	1,500
6505-08	Printing & Engraving	750	1,000	750		750	750	750
6506-08	Postal Expenses	13,000	6,876	13,000	Postage fees for process serving.	13,000	13,000	13,000
6800-08	Telephone & Communication	2,960	1,872	2,960	Departmental phone expenses. (average of last 3 years) \$ (510) Purchase Iphones (\$200*4=\$800)monthly data plans \$45 month *12 *4=\$2160	2,960	2,960	2,960
6908-08	Clothing- Uniforms	1,600	1,200	1,600	Uniform and clothing expenses.- 3@\$400	1,600	1,600	1,600
	TOTAL O&M	56,810	37,215	56,810	TOTAL	56,810	56,810	56,810
CAPITAL OUTLAY								
7350-08	Office Equipment	2,250		2,250	Office equipment for Civil division.	2,250	2,250	2,250
	TOTAL CAPITAL OUTLAY	2,250	-	2,250	3 chairs - \$500/piece, replace old/broken 1,500	2,250	2,250	2,250
	TOTAL CIVIL PROCESS	381,146	349,135	412,428	TOTAL	412,428	412,428	412,428
				31,282		31,282	31,282	31,282
				8.2%		8.2%	8.2%	8.2%



Registry of Deeds

Jessica Spaulding Registrar of Deeds

Wages for full & part time staff.

Mission is to maintain and preserve all documents recorded in the Registry, and to provide the public with rapid and convenient access to all recorded documents in a professional and courteous manner. The Registry is the office that processes information as it relates to the buying and selling of real property. It maintains and preserves documents such as mortgages, contracts liens and plans of surveyed property. Data is available on the internet as well as the Registry.

REVENUES

EXPENSES

23-24

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget	Type of Revenue	Labor	O&M	Capital	TOTAL
Deeds	1,721	1,772	16,182	2,500	Register of Deeds - Misc. Revenue	616,480	178,800	4,000	799,280
Deeds	1,656,239	2,210,211	2,612,207	1,400,000	Register of Deeds - Recording Fees				
Deeds	1,344,983	1,484,719	2,090,867	1,200,000	Register of Deeds - Transfer Tax				
Deeds	373,177	418,268	278,665	355,000	Register of Deeds - Copies				
Deeds	-								
Deeds	\$ 3,376,120	\$ 4,114,969	\$ 4,997,921	\$ 2,957,500					

Statistics

Personnel

		Full Time	Part Time
Approx number of recorded documents each year, deeds etc	70,000		
Average number of plans	600		
Revenues derived from recording is \$1.4 million			
Transfer tax to State at 90%	\$ 8,000,000		
Transfer tax to the County	\$ 800,000		
		7	

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	381,149	352,563	445,369	Wages for full-time departmental staff.	445,369	445,369	445,369
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	118,728	107,113	101,057		101,057	101,057	101,057
5520	Retirement	28,559	26,012	32,225		32,225	32,225	32,225
5530	Social Security	29,158	25,414	34,071		34,071	34,071	34,071
5540	Workers Comp	2,116	1,699	2,116		2,116	2,116	2,116
5560	Deferred Comp		1,018	1,642		1,642	1,642	1,642
5500	Employee Benefits & Taxes	178,561	161,255	171,111	Taxes and benefits for departmental employees.	171,111	171,111	171,111
	TOTAL PERSONNEL SERVICES	559,710	513,818	616,480	10.1% TOTAL	616,480	616,480	616,480
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	6,300	173	6,300	Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings	5,000	5,000	5,000
6500	Office Supplies	7,500	4,290	7,500	General office supplies used in the Registry, Soap for bathrooms and kitchen, used by Registry and Assessing	6,000	6,000	6,000
6505	Printing & Engraving	850	375	800	Subscription to Portland Press Herald, Water (used by public and Assessing) Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	800	800	800
6506	Postal Expenses	14,000	10,833	12,500	Registry postal costs in mail back of original docs Yearly fee for postal box rental.	12,500	12,500	12,500
6507	Advertising				Posting position vacancies.			

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6508	Dues	450	430	500	Membership fees associated with the Registry of Deeds Association, PRIA	500	500	500	
6512	Training & Education	3,500	200	3,500	Seminars & Supervisor Training, PRIA Conference	3,000	3,000	3,000	
6513	Leases & Service Agreements	143,500	170,045	145,000	Aven contract (with maintenance.) Lease copy machines. (1) Plan machine contract. Records retention Parking Leases for 8 vehicles for \$185+ Postage Meter lease/maintenance	145,000	145,000	145,000	
6800	Telephone & Communication	6,500	4,952	6,000	Telephone exp at Pearl Street @ \$300 month Time Warner Internet \$175 month	6,000	6,000	6,000	
	TOTAL O&M	182,600	191,300	182,100	TOTAL	178,800	178,800	178,800	
	CAPITAL OUTLAY								
7350	Office Equipment	4,000	2,776	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	4,000	4,000	
	TOTAL CAPITAL OUTLAY	4,000	2,776	4,000	TOTAL	4,000	4,000	4,000	
	TOTAL DEEDS	746,310	707,894	802,580	TOTAL	799,280	799,280	799,280	
				56,270		52,970	52,970	52,970	
				7.5%		7.1%	7.1%	7.1%	

REGISTRY OF DEEDS



Registry of Probate

Nadeen Daniels, Registrar

Wages for full & part time staff.

Mission is to fulfill legal requirements for processing estates, guardianships, name changes and adoptions. The Probate Code and rules govern the department procedures. We are dedicated to high quality service, friendly, helpful and efficient.

REVENUES

EXPENSES

23-24

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget		Labor	O&M	Capital	TOTAL
Prob	423,195	441,886	660,918	600,000	Register of Probate - Fees	665,402	169,200	-	834,602
Prob	48,039	45,109	53,842	45,000	Register of Probate - Notices				
Prob	26,265	28,210	33,719	25,000	Register of Probate - Abstracts				
Prob	26,377	16,344	20,983	17,000	Register of Probate - Handling				
Prob	30,322	29,963	32,220	22,000	Register of Probate - Forms				
Prob	\$ 554,198	\$ 561,512	\$ 801,682	\$ 709,000					

Statistics

Personnel

			PROBATE		Full Time	Part Time
Some general statistics:	2018	2021	REGISTER OF PROBATE		1	
Estate Matters	1622	1448	DEPUTY REGISTER		1	
Guardianship Matters	447	321	CLERK II		4	
Name Changes	319	360	JUDGE OF PROBATE		1	
Adoption Matters	117	48	LEGAL ASSISTANT		1	
Foreign Domiciliary		86				
Civil Matters	20	10				
Annual types of cases:	2,525	2,273			8	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE									
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES			Nadeen Daniels, Registrar					
5120	Wages & Salaries (FT)	345,234	367,362	430,721	405,607	485,759	485,759	485,759	485,759
5500	Employee Benefits & Taxes	113,321	117,223	154,993	143,575	179,643	179,643	179,643	179,643
	TOTAL PERSONNEL SERVICES	458,555	484,586	585,714	549,182	665,402	665,402	665,402	665,402
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	2,551	64	2,000	324	1,500	2,500	2,500	2,500
6301	Professional Services	2,031	1,453	5,000	4,849	5,000	5,000	5,000	5,000
6305	Stenographer - Transcripts		-	1,000	251	1,000	1,000	1,000	1,000
6306	Attorneys - Court Appointed	37,742	19,590	52,000	40,609	55,000	55,000	55,000	55,000
6401	Insurance- Liability	372	383	380	264	400	400	400	400
6500	Office Supplies	6,610	5,124	6,000	6,639	7,500	7,500	7,500	7,500
6505	Printing & Engraving	179	440	500	345	500	500	500	500
6506	Postal Expenses	7,856	7,324	7,300	10,170	12,000	12,000	12,000	12,000
6507	Advertising	11,532	10,829	12,000	13,121	15,000	15,000	15,000	15,000
6508	Dues	275	450	675	400	450	450	450	450
6509	Books, Periodicals, & Subscriptions	5,859	5,091	5,100	5,702	6,000	6,000	6,000	6,000
6512	Training, Education, & Seminars	5,861	1,786	1,800	100	1,000	1,000	1,000	1,000
6513	Leases & Service Agreements	1,376	1,808	1,800	1,823	1,900	1,900	1,900	1,900
6700	Abstract Fees	14,833	15,909	16,000	18,258	20,000	20,000	20,000	20,000
6800	Telephone & Communication	196	196	250	944	950	950	950	950
6807	Visitor Expenses	30,964	29,050	36,000	33,475	40,000	40,000	40,000	40,000
	TOTAL O&M	128,236	99,496	147,805	137,272	168,200	169,200	169,200	169,200
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		-	-	4,753	-	-	-	-
7355	Computer Hardware		-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	4,753	-	-	-	-
	TOTAL DEPARTMENT	586,792	584,082	733,519	691,207	833,602	834,602	834,602	834,602
						100,083	101,083	101,083	101,083
						13.6%	13.8%	13.8%	13.8%

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL				Nadeen Daniels, Registrar			
5120	Wages & Salaries (FT)	430,721	405,607	485,759	Wages for full & part time staff.	485,759	485,759	485,759
5510	Health Insurance	84,516	81,713	104,369		104,369	104,369	104,369
5520	Retirement	26,210	23,674	25,584		25,584	25,584	25,584
5530	Social Security	32,950	30,841	37,161		37,161	37,161	37,161
5540	Workers Comp	1,384	1,111	1,384		1,384	1,384	1,384
5560	Deferred Comp	9,933	6,236	11,145		11,145	11,145	11,145
5500	Employee Benefits & Taxes	154,993	143,575	179,643	Benefits and taxes for departmental employees.	179,643	179,643	179,643
	TOTAL PERSONNEL SERVICES	585,714	549,182	665,402	13.6% TOTAL	665,402	665,402	665,402
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	324	1,500	Direct travel expenses related to judicial conferences, registers' meetings, educational seminars/workshops, legislative hearings.	2,500	2,500	2,500
6301	Professional Services	5,000	4,849	5,000	Paralegal Services for the Judge of Probate; Interpreter fees; Sheriff Service. Judge handles the bulk of his own case research and writing without the assistance of a contracted paralegal.	5,000	5,000	5,000
6305	Stenographer - Transcripts	1,000	251	1,000	Expenses for recording and transcription	1,000	1,000	1,000
6306	Attorneys - Court Appointed	52,000	40,609	55,000	Appointed counsel for unprotected wards in judicial proceedings (Maine law requirement) and indigent parties . Probate Code amended 9/2019 will produce greater number of court appt'd attorneys in Guardianship cases.	55,000	55,000	55,000

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6401	Insurance- Liability	380	264	400	Liability Insurance \$138; MCCA RISK POOL \$192.52; BROKER FEE \$21.64	400	400	400
6500	Office Supplies	6,000	6,639	7,500	Paper, electronic storage media, toner, docket pages, case folders and label system, reproduction supplies, office sundries	7,500	7,500	7,500
6505	Printing & Engraving	500	345	500	Printing of official probate and court forms for resale: general office printing, including letterhead, envelopes, will security labels, receipts, forms, cards: public information and education materials and brochures Toner Cartridges (From IT Budget)	500	500	500
6506	Postal Expenses	7,300	10,170	12,000	Postage	12,000	12,000	12,000
6507	Advertising	12,000	13,121	15,000	Newspaper legal notice advertising.	15,000	15,000	15,000
6508	Dues	675	400	450	ME Probate Judges \$275; Nat'l College of Probate \$150; Cleaves Law Library \$150; ME Assn. Registers \$100	450	450	450
6509	Books, Periodicals, & Subscriptions	5,100	5,702	6,000	Bar Directory; Law books and statutes updates: Probate & Family Law, Civil Rules; Online Legal Research Subscriptions (case law)	6,000	6,000	6,000
6512	Training, Education, & Seminars	1,800	100	1,000	Legal Education Seminars; Staff Development. Increased training demands for Judge and Register during 2020 as a result of new Probate Code.	1,000	1,000	1,000
6513	Leases & Service Agreements	1,800	1,823	1,900	Photocopier In the past, ICON service fee was charged to this account; 2017 ICON fees are now charged to surcharge account	1,900	1,900	1,900

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6700	Abstract Fees	16,000	18,258	20,000	Required recording fees to Register of Deeds for deed transfers concerning probated estates. **Pass through expense	20,000	20,000	20,000
6800	Telephone & Communication	250	944	950	Local and long distance telephone charges, mobile telephone services, radio paging services for on call response	950	950	950
6807	Visitor Expenses	36,000	33,475	40,000	Visitor fees in adult guardianship cases as required by Maine law. Additional duties of Visitors under the new Probate Code will result in an increase to the Visitor costs. **Pass through expense	40,000	40,000	40,000
	TOTAL O&M	147,805	137,272	168,200	TOTAL	169,200	169,200	169,200
	CAPITAL OUTLAY							
7325	Furniture & Fixtures		4,753		Judges chambers, lights, chair paint			
7355	Computer Hardware	-	-		Court Recording - New Probate Code requires audio/visual opportunity be provided for guardianship cases.	-	-	-
	TOTAL CAPITAL OUTLAY	-	4,753	-	TOTAL	-	-	-
	TOTAL PROBATE	733,519	691,207	833,602	TOTAL	834,602	834,602	834,602
				100,083		101,083	101,083	101,083
				13.6%		13.8%	13.8%	13.8%

REGISTRY OF PROBATE



FINANCE DEPARTMENT

Alex Kimball, Deputy County Manager of Finance
& Administration

Mission of the Finance Office is to administer to the financial needs of the County, in a prudent and professional manner in accordance with the generally accepted accounting practices called GAAP. To provide strategic financial advice to the Manager and Commissioners of the County.

REVENUES

	2019 Actual	2020 Actual	2021 Actual	23-24 Budget
		No revenues	-	
				\$ -

EXPENSES

23-24

Labor	O&M	Capital	TOTAL
573,584	115,616	1,000	690,200

Statistics

<ul style="list-style-type: none"> Process cash exceeding \$50 million dollars annually Produce over 21,000 paychecks annually Administer benefits for 400 employees Purchase orders for over \$1.3 million annual Pay over 10,000 invoices annually Provide all financial reporting and analysis Preparation and completion finance audit

Personnel

	Full Time	Part Time
Deputy Manager	1	
Accounting Clerk	2	0
Deputy Finance Director	1	
Payroll Supervisor	1	
	0	
	5	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE				FINANCE DEPARTMENT					
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES		Wages for full & part time staff.						
5120	Wages & Salaries (FT)	326,174	358,523	373,921	360,188	424,537	424,537	424,537	424,537
5401	Overtime	2,060	399	1,500	534	500	500	500	500
5500	Employee Benefits & Taxes	109,179	112,110	136,905	117,656	148,547	148,547	148,547	148,547
	TOTAL PERSONNEL SERVICES	437,413	471,032	512,326	478,378	573,584	573,584	573,584	573,584
6130	Transportation & Lodging	1,079	153	2,000	3	3,000	3,000	3,000	3,000
6300	Accounting & Audit Fees	20,410	35,010	24,000	23,500	24,000	24,000	24,000	24,000
6401	Insurance- Liability			400	84	400	400	400	400
6500	Office Supplies	3,921	4,331	4,500	4,424	4,500	4,500	4,500	4,500
6505	Printing & Engraving	515	437	1,000	566	1,000	1,000	1,000	1,000
6506	Postal Expenses	4,552	4,216	5,500	3,913	5,500	5,500	5,500	5,500
6508	Dues	1,275	1,235	1,335	1,145	1,540	1,540	1,540	1,540
6512	Training, Education, & Seminars	2,002	448	2,000	1,232	2,500	2,500	2,500	2,500
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract	56,895	55,179	63,000	69,661	70,776	70,776	70,776	70,776
6800	Telephone & Communication	76	196	1,200	719	2,400	2,400	2,400	2,400
	TOTAL O&M	90,725	101,205	104,935	105,247	115,616	115,616	115,616	115,616
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	3,674	90	1,000	-	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	3,674	90	1,000	-	1,000	1,000	1,000	1,000
	DEPARTMENT TOTAL	531,812	572,328	618,261	583,625	690,200	690,200	690,200	690,200
						71,939	71,939	71,939	71,939
						11.6%	11.6%	11.6%	11.6%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.			
5120	Wages & Salaries (FT)	373,921	360,188	424,537	Wages for full-time departmental staff.	424,537	424,537	424,537
5401	Overtime	1,500	534	500	Wages for required overtime work.	500	500	500
5510	Health Insurance	68,287	52,587	72,497		72,497	72,497	72,497
5520	Retirement	38,514	35,852	42,151		42,151	42,151	42,151
5530	Social Security	28,720	28,106	32,515		32,515	32,515	32,515
5540	Workers Comp	1,384	1,111	1,384		1,384	1,384	1,384
5560	Deferred Comp	-	-	-		-	-	-
5500	Employee Benefits & Taxes	136,905	117,656	148,547	Taxes and benefits for departmental staff.	148,547	148,547	148,547
	TOTAL PERSONNEL SERVICES	512,326	478,378	573,584	12.0%	573,584	573,584	573,584
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	3	3,000	Costs to attend conferences and mileage	3,000	3,000	3,000
6300	Accounting & Audit Fees	24,000	23,500	24,000	Annual Audit Fees and ACFR prep	24,000	24,000	24,000
6401	Insurance- Liability	400	84	400	Departmental share of insurance costs.	400	400	400
6500	Office Supplies	4,500	4,424	4,500	Departmental office supply costs.	4,500	4,500	4,500
6505	Printing & Engraving	1,000	566	1,000	Envelope, pr checks, ap checks and printing . GFOA Blue Book	1,000	1,000	1,000
6506	Postal Expenses	5,500	3,913	5,500	Postage costs.	5,500	5,500	5,500
6508	Dues	1,335	1,145	1,540	GFOA. For Finance and County	1,540	1,540	1,540
6512	Training, Education, & Seminars	2,000	1,232	2,500	NESGFOA Conference, day classes	2,500	2,500	2,500

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT							
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6513	Leases & Service Agreements				Photocopier				
6514	Maintenance Contract	63,000	69,661	70,776	Maintenance contract for munis software	70,776	70,776	70,776	
					Access on Demand Timekeeping Software				
					Add Cash Management Module				
6800	Telephone & Communication	1,200	719	2,400	Phone expenses. Cell phone \$40 stipend	2,400	2,400	2,400	
	TOTAL O&M	104,935	105,247	115,616		115,616	115,616	115,616	
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,000		1,000	Office replacement needs.	1,000	1,000	1,000	
	CAPITAL OUTLAY	1,000	-	1,000		1,000	1,000	1,000	
	TOTAL FINANCE	618,261	583,625	690,200	TOTAL	690,200	690,200	690,200	
				71,939		71,939	71,939	71,939	
				11.6%		11.6%	11.6%	11.6%	

Mission to provide the citizens of Cumberland County, and the public safety agencies that we service, with the highest possible standards of Public Safety communications by providing well trained communications officers, updated technology and by working together with the communities we serve to reach these goals.

REVENUES

23-24

Revenue	Service	2022 REVENUES	23-24 REVENUES	Labor	O&M	Capital	TOTAL
				3,455,048	353,666	-	3,808,714
Baldwin	Fire & Rescue	12,069	12,570				
Bridgton	PP/FD/EMS	122,262	132,849				
Casco	Fire & Rescue	29,626	30,152				
Chebeague Island	Fire & Rescue	2,700	2,820				
Cumberland	Fire/Res/PD	169,242	207,758				
Frye Island	Fire/Res/PD	3,695	3,859				
Gorham	Fire/Res/PD	384,410	449,599				
Gray	Fire & Rescue	61,429	68,385				
Harpswell	Fire & Rescue	37,527	41,606				
Harrison	Fire & Rescue	21,613	20,237				
Long Island	Fire & Rescue	1,821	1,935				
Naples	Fire & Rescue	30,655	32,460				
New Gloucester	Fire & Rescue	43,876	46,941				
North Yarmouth	Fire & Rescue	29,645	33,675				
Pownal		12,667	12,951				
Raymond	Fire & Rescue	35,120	37,513				
Sebago		14,968	15,718				
Standish	Fire & Rescue	80,185	83,441				
Windham	Fire/Res/PD	399,014	452,002				
Verizon Lease		24,000	24,000				
		1,516,523	1,710,471				

Statistics

The CCRCC serves as the primary dispatch center for 19 communities in Cumberland County.

In 2021 we handled 95,801 calls for service.

In 2021 we answered 37,211 emergency 9-1-1 calls.

Personnel

Communications	Full Time	Part Time
COMMUNICATIONS DIRECTOR	1	
DEPUTY DIRECTOR	1	
LEAD SUPERVISOR	1	
SHIFT SUPERVISOR	7	
DISPATCHER	27.5	
	37.5	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: COMMUNICATIONS		ACTIVITY CENTER: COMMUNICATIONS							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,709,312	1,802,318	2,011,078	1,685,339	2,211,197	2,211,197	2,211,197	2,211,197
5205	Wages & Salaries (PT)	75,141	40,742	5,000	2,497	2,500	2,500	2,500	2,500
5401	Overtime	271,928	310,478	220,346	398,455	220,346	220,346	220,346	220,346
5500	Employee Benefits & Taxes	819,702	821,743	882,186	819,883	1,021,005	1,021,005	1,021,005	1,021,005
	TOTAL PERSONNEL SERVICES	2,876,083	2,975,281	3,118,610	2,906,174	3,455,048	3,455,048	3,455,048	3,455,048
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	10,747	2,294	10,000	6,599	10,000	10,000	10,000	10,000
6131	Gas, oil and Grease			-	-	-	-	-	-
6230	Radio Site Rental	92,952	89,081	108,683	101,108	103,262	103,262	103,262	103,262
6231	Base Radio Repair	4,549	7,370	10,000	4,502	10,000	10,000	10,000	10,000
6301	Professional Services	1,477	(75)	1,000	636	1,000	1,000	1,000	1,000
6401	Insurance-Liability	201	211	300	143	300	300	300	300
6500	Office Supplies	4,818	4,585	5,000	6,948	6,500	6,500	6,500	6,500
6505	Printing & Engraving	255	40	500	563	500	500	500	500
6506	Postal Expenses	1,263		250	232	1,000	1,000	1,000	1,000
6507	Advertising			-	-	-	-	-	-
6508	Dues	1,077	534	1,500	534	1,500	1,500	1,500	1,500
6509	Books, Periodicals, & Subscriptions			200	119	200	200	200	200
6511	Equipment Rental			-	-	-	-	-	-
6512	Training, Education, & Seminars	5,552	3,272	32,000	25,732	52,000	38,000	38,000	38,000
6513	Leases & Service Agreements	99,447	125,014	141,347	117,223	143,404	143,404	143,404	143,404
6609	Equipment Repair	153		1,000	-	1,000	1,000	1,000	1,000
6800	Telephone & Communication	26,506	24,739	30,000	27,055	30,000	30,000	30,000	30,000
6908	Clothing & Uniforms	5,246	5,050	7,000	7,041	7,000	7,000	7,000	7,000
	TOTAL O&M	254,245	262,115	348,780	298,435	367,666	353,666	353,666	353,666
CAPITAL OUTLAY									
7350	Office Equipment	11,565	17,946	-	-	-	-	-	-
7365	Radio Equipment			7,000	5,063	-	-	-	-
	TOTAL CAPITAL OUTLAY	11,565	17,946	7,000	5,063	-	-	-	-
	TOTAL COMMUNICATIONS	3,141,893	3,255,342	3,474,390	3,209,672	3,822,714	3,808,714	3,808,714	3,808,714
						348,324	334,324	334,324	334,324
						10.0%	9.6%	9.6%	9.6%

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	2,011,078	1,685,339	2,211,197	Wages for full & part time staff. Wages for full-time departmental staff. Additional Holiday	2,211,197	2,211,197	2,211,197
5205-05	Part-Time	5,000	2,497	2,500	Wages for part-time departmental staff. +35???	2,500	2,500	2,500
					(4 trainees x 40 hours x 18 weeks @ \$ per hour *Increase by \$33,280 (Per diem PT 20 to 40 hours)			
5401	Overtime	220,346	398,455	220,346	Wages for required overtime work. +35???	220,346	220,346	220,346
5510	Health Insurance	526,490	475,650	609,664		609,664	609,664	609,664
5520	Retirement	176,937	184,250	217,464		217,464	217,464	217,464
5530	Social Security	171,086	153,822	186,204		186,204	186,204	186,204
5540	Workers Comp	7,673	6,161	7,673		7,673	7,673	7,673
5560	Deferred Comp							
5500	Employee Benefits & Taxes	882,186	819,883	1,021,005	Taxes and benefits for departmental employees.	1,021,005	1,021,005	1,021,005
	TOTAL PERSONNEL SERVICES	3,118,610	2,906,174	3,455,048	10.8%	3,455,048	3,455,048	3,455,048
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	10,000	6,599	10,000	Lodging, Food, Travel and mileage reimbursements out of state conference lodging	10,000	10,000	10,000
6131	Gas, Oil and Grease	-			Force meals - mandatory academy training Gas for Communication vehicle/ Diesel	1,200		
6230	Radio Site Rental	108,683	101,108	103,262	Towers at Harrison,Portland,Gray, Harpswell Towers at Casco and CCRCC Add 5 % annual increase	\$ 103,262 \$ 5,421 \$ 108,683	103,262	103,262
6231	Base Radio Repair	10,000	4,502	10,000	Funds radio transmitter and receiver repairs and preventative maintenance.	10,000	10,000	10,000

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6301	Professional Services	1,000	636	1,000	Legal Reviews and transcription	1,000	1,000	1,000
6401	Insurance-Liability	300	143	300		300	300	300
6500	Office Supplies	5,000	6,948	6,500	General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges. Recorder tapes.	6,500	6,500	6,500
6505	Printing & Engraving	500	563	500	Letter head paper., Business cards, and badges and Year end reports	500	500	500
6506	Postal Expenses	250	232	1,000	Departmental postage expenses.	1,000	1,000	1,000
6507	Advertising				Ads for personnel vacancies in local paper			
6508	Dues	1,500	534	1,500	National Emergency Number Association (2). APCO Membership -2, News	1,500	1,500	1,500
6509	Books	200	119	200	Pub Education supplies	200	200	200
6511	Equipment Rental				Rental of equipment used by the communications center. \$ - Pagers	-		
6512	Training, Education, & Seminars	32,000	25,732	52,000	Yearly Mandated Training CTO/ETC/911/METRO/CPR	52,000	38,000	38,000

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET	
6513	Leases & Service Agreements	141,347	117,223	143,404	Out of State Spillman (1)	\$ 5,000	143,404	143,404	143,404
					Out of State APCO	\$ 5,000			
					Local Maine NENA	\$ 3,000			
					Acorn Recorder Maintenance	\$ 3,050			
					Lease new photo copier	\$ 1,700			
					Copy charges.	\$ 258			
					Critical (current 770) (proposed 2635)	\$ 770			
					Guardian Tracker	\$ 1,988			
					Code Red Annual plus 9-1-1 Data	\$ 22,898			
					I Am Responding	\$ 14,275			
					Schedule Express	\$ 6,864			
					Power DMS	\$ 3,948			
					Crown Point	\$ 690			
					AQUA Second License	\$ 500			
					RCM Zetron service plan agreement	\$ 19,250			
					RCM Zetron labor agreement	\$ 15,360			
					RCM Maintenance agreement	\$ 51,853			
	\$ 143,404								
6609	Equipment Repair	1,000		1,000	Funds to support ongoing equipment maintenance. Shredder, fax, recorder maintenance. Equipment repairs not covered by the maintenance contract.	1,000	1,000	1,000	1,000
6800	Telephone & Communication	30,000	27,055	30,000	Telephone services. Wireless Data Connections In-state charges (500/month) Out of state charges (100/month) Line charges on 14 lines. Cell Phone for Director of Communications Cell phone for comm center	\$ 30,000	30,000	30,000	30,000

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	23-24 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
6908	Clothing- Uniforms	7,000	7,041	7,000	ESCB 911 Lines Uniforms for dispatchers	\$ 7,000	7,000	7,000
		-	-	-		-	-	-
	TOTAL O&M	348,780	298,435	367,666		353,666	353,666	353,666
	CAPITAL OUTLAY							
7350	Office Equipment				Dispatcher chair replacement			
7365	Needed Equipment	7,000	5,063	-	*Add One Workstation \$7000 Workstation parts / Shredder / Misc Radio equipment	\$ 7,000	-	-
		-	-	-		\$ -	-	-
	TOTAL CAPITAL OUTLAY	7,000	5,063	-		\$ 12,000	-	-
	TOTAL COMMUNICATIONS	3,474,390	3,209,672	3,822,714		3,808,714	3,808,714	3,808,714
				348,324		334,324	334,324	334,324
				10.03%		9.6%	9.6%	9.6%

EMERGENCY COMMUNICATIONS
CCRCC

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	705,530	815,000	766,580	134,207	84,759	84,759	84,759	84,759
		2014- County CIP Debt				75,000	70,000	70,000	70,000	70,000
		2016- County CIP Debt				160,000	160,000	160,000	160,000	160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		MBB 2020 Debt				29,019	29,019	29,019	29,019	29,019
		2022 NEW Debt				60,000	160,000	160,000	160,000	160,000
		TOTAL BOND DEBT SERVICE	705,530	815,000	766,580	659,753	705,305	705,305	705,305	705,305
		INTEREST								
11-120		2012- County CIP Debt	166,704	200,580	178,268	21,194	16,302	16,302	16,302	16,302
		2014- County CIP Debt				45,894	8,475	8,475	8,475	8,475
		2016- County CIP Debt				25,821	21,586	21,586	21,586	21,586
		2018- County CIP Debt				62,400	53,700	53,700	53,700	53,700
		MBB 2020 Debt				3,892	3,324	3,324	3,324	3,324
		2022 NEW Debt				21,000	50,000	50,000	50,000	50,000
		TOTAL BOND DEBT INTEREST	166,704	200,580	178,268	180,201	153,387	153,387	153,387	153,387
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	19,166	22,003	20,715	35,000	35,000	35,000	35,000	35,000
11-120	9210	TAN Legal Fees	5,000	5,000	3,286	6,000	6,000	6,000	6,000	6,000
11-120	9220	TAN Interest	129,805	119,229	15,539	120,000	150,000	150,000	150,000	150,000
		TOTAL DEBT EXPENSE - LOANS	153,972	146,231	39,540	161,000	191,000	191,000	191,000	191,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	6,511	7,516	11,172	6,000	6,000	6,000	6,000	6,000
11-140	5550	Unemployment Insurance	16,496	56,772	9,276	25,000	25,000	20,000	20,000	20,000
11-141	5501	Salary / Benefits / Termination Pay	300,000	335,000	1,085,000	435,000	435,000	435,000	435,000	435,000
11-141	9526	County Capital Improvement Reserve for CIP	955,100	1,352,200	1,907,100	339,100	278,100	278,100	278,100	298,100
11-141	9500	Civic Center Operational Subsidy	475,636	821,931	1,116,179	564,271	650,000	650,000	650,000	650,000
11-141	5502	Contingent Appropriation	31,053	47,798	55,319	45,000	45,000	45,000	45,000	45,000
11-141	9498	Referendum and Public Information	40,114	57,270	29,464	195,000	100,000	95,000	95,000	95,000
11141	XXXX	Regional Public Health					100,000	95,000	95,000	95,000
		TOTAL NON-DEPARTMENTAL	1,824,910	2,678,488	4,213,510	1,609,371	1,539,100	1,529,100	1,529,100	1,549,100
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	2,851,116	3,840,300	5,197,898	2,610,325	2,588,792	2,578,792	2,578,792	2,598,792
							(21,533)	(31,533)	(31,533)	(11,533)

ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	23-24 BUDGET REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
CIA DEBT SERVICE										
PRINCIPAL										
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment	1,853,488	1,415,000		1,295,793	1,390,241			
11-120	9103	2003- CIA CIP Debt		330,000		170,000	165,000			
		2014- CIA CIP Debt				35,000	35,000			
		2016- CIA CIP Debt				120,000	120,000			
		2018- CIA CIP Debt				58,473	58,473			
		TOTAL BOND DEBT SERVICE	1,853,488	1,745,000	-	1,679,266	1,768,714	-	-	-
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	739,387			
11-120	9202	2003- CIA CIP Debt		53,287		35,588	27,788			
		2014- CIA CIP Debt				16,375	11,038			
		2016- CIA CIP Debt				14,942	10,777			
		2018- CIA CIP Debt				14,000	11,000			
		TOTAL BOND DEBT SERVICE	1,053,499	742,344	-	907,473	799,989	-	-	-

378,473
60,602

GRANT REQUESTS

COUNTY OF CUMBERLAND
FISCAL YEAR 23-24

These organizations receive funding from varied sources and provide services to residents throughout Cumberland County. Each year requests for funding are reviewed and evaluated based on services provided to the County.

11-130 Grants & Social Service Funding								
ACCT #	DESCRIPTION	2020 FINAL BUDGET	2021 FINAL BUDGET	2022 FINAL BUDGET	23-24 GRANT REQUEST	23-24 PRELIM	23-24 FC BUDGET	23-24 FINAL BUDGET
8002	Cumberland County Extension Association	135,000	115,000	115,000	120,000	120,000	120,000	120,000
8003	Cumberland County Soil & Water	18,000	18,000	18,000	18,000	18,000	18,000	18,000
8005	Portland Public Library	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Casco Bay CAN	7,000	16,000	16,000	-	-	-	-
	Tedford House - Homeless Shelter Brunswick	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Coastal County Workforce Board	1,000	1,000	1,000	-	-	-	-
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Total	286,000	275,000	275,000	263,000	263,000	263,000	263,000

Cumberland County Extension Association: Programs are focused in major issue areas of agriculture and natural resources; families, health, and nutrition; youth, 4-H, and child development; business and economics; and leadership.

Cumberland County Soil & Water: Provides for the conservation of the soil and water resources of Cumberland County and for the control and prevention of soil erosion.

Portland Public Library: Provides a full range of services to Cumberland County residents to include lending library materials, interlibrary loans, access to computerized data banks, and is a community resource center.

Casco Bay CAN: Casco Bay CAN is a Coalition of dedicated community members representing all 12 Drug-Free Community sectors: businesses, media, schools, youth-serving organizations, law enforcement, parents, youth, religious and fraternal organizations, civic and volunteer groups, healthcare professionals, state and local government, and other organizations involved in reducing youth substance use. The Casco Bay CAN service area is: Cumberland, Falmouth, Freeport, Gray, New Gloucester, North Yarmouth, Yarmouth and Pownal.

Tedford House: Emergency Housing for individuals in the Mid-Coast Region. Operates a number of individual and family shelters. Located in an area not served by Thrive2027

Coastal Counties Workforce: As the administrative entity for our Local Area, CCWI undertakes the administration of all required workforce development responsibilities for our regional programs. CCWI strives to provide access to jobs, skill development and business services vital to the social and economic well-being of our communities.

Thrive2027: Annual contribution of County funds towards Social Service activities throughout the County (exception of Brunswick and Harpswell). Consolidation of multiple County grants into a single contribution to Thrive2027 who earmarks the funding over a number of agencies who are meeting the goals of the region.

COUNTY OF CUMBERLAND

BONDED CIP PROJECTS

Project Code	Project Title	2023.5	#YRS	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS
Jail 4	Roof Replacement		20	1,750,000	20						
	Fire Alarm System		20	130,000							
	Roof Replacement CCCH						20	2,500,000			
	Brick Repointing		20	275,000							
	Garage Repairs		20	481,406			20	1,114,267			
	Jail Cell Door Locks		20	1,200,000							
	Window Replacement Stateside						20	1,500,000			
Total CIP Allocation		-		3,836,406		-		5,114,267		-	
Summary Totals		2023.5	#YRS	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS

Two Year Total

Non-Debt CIP

Project Code	Project Title	2023.5	#YRS	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS
EMA 12-002	HazMat Equipment Replacement	-		20,500		20,500		20,500		20,500	
IT-1-001	Technology Upgrades	55,000		110,000		110,000		110,000		110,000	
IT-1-004	Patrol and CID Upgrades	10,000		20,000		20,000		20,000		20,000	
New LEC	Ballistic Vests	5,000		10,000		10,000		10,000		10,000	
	Tactical Vests	3,700		7,600		7,600		7,600		7,600	
	Taser Replacement	6,000									
New LEC	Radio Replacement	5,000		10,000		10,000		10,000		10,000	
	General Jail CIP	50,000		100,000		100,000		100,000		100,000	
CCCH	Elevator Replacement	35,000		-		35,000		35,000		35,000	
CCRC	Workstation Replacement			-		7,000		7,000		7,000	
JAIL	Slider Replacement							30,000			
CCCH	Panic Stations							30,000			
IT	County Arial Flyover	-		-		7,000		7,000		7,000	
CCCH	Seagull Deterrent							26,480			
Non-Debt Total		169,700		278,100		327,100		413,580		327,100	

Cross Insurance Arena CIP

Project Code	Project Title	2023.5	#YRS	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS
	Arena Sound System	80,000									
Non-Debt Total		80,000		-		-		-		-	