

Maine
Cumberland **County**



ANNUAL BUDGET 2023.5

Six-Month Transitional Budget

County of Cumberland, Maine

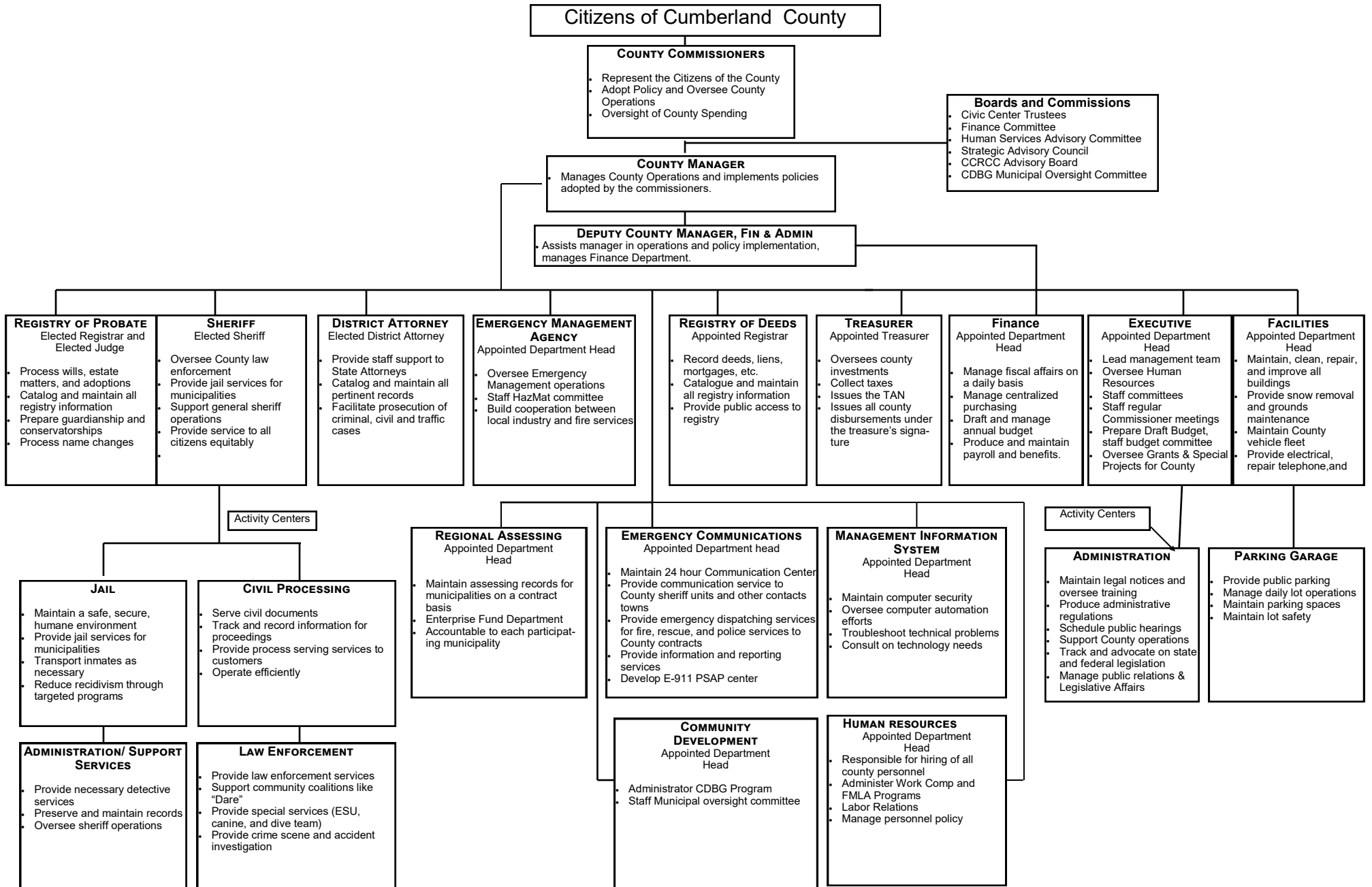


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**FY 2023.5
COUNTY OF CUMBERLAND
ORGANIZATION CHART**



County of Cumberland

Elected and Appointed Officials

2023.5

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 2023.5
 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 25, 2023

Dear Interested Citizens,

I am pleased to present the Final 2023.5 General Fund budget. A 2023.5 budget was created, to account for a six-month gap budget allowing the County to make the move and transitioned its calendar year budget to a fiscal year. For that to happen, staff needed to develop two budgets spanning over an eighteen-month period. A six-month budget was needed in order to get the first full fiscal year budget on track and kicking off on July 1, 2023. The following narrative is going to be a little weird in ways, as this six-month budget is a stand-a-alone budget, having no comparisons to any other budget we have developed. Through reading this narrative, we hope that it provides clarity in the process and our approach to this budget.

The 2023.5 budget provided for a bridge to the fiscal year budget starting in July. Staff approached this budget trying to carve off fixed annual expenses by moving them to after July 1st, if feasibly possible. Towns were given the choice of paying the 2023.5 budget between one and five years in hopes of reducing the transitional impact. Our goal was to provide as little impact to the taxpayers through this transition, a goal, I believe we did our very best to achieve throughout the entire budget process.

HIRING AND RETAINING EMPLOYEES

As we entered into the budget, we continued to prioritize the need for hiring and retaining employees. The County has over 90 positions vacant and constant pressures from other employers for pay, benefits and days worked/flex schedules.

The pandemic has significantly impacted the workforce, creating issues for employers to hire. Employers find themselves having to increase starting pay to attract candidates for the vacant positions. Over the last year, the County has experienced a reduction in the workforce and a need to constantly monitor what the market is for certain job classifications. Adjustments to employees' salaries were necessary in order to hire and/or retain the County's workforce.

The County underwent a market study for some of the tougher non-union positions to hire. The market study not only provided the County pay ranges, but also aided in amending the longevity pay scale, going from five-year steps to annual steps. The 2023.5 budget is the beginning of the full implementation of the County's new non-union longevity scale. Through 2023, employees on their anniversary dates will receive a longevity step in addition to the 2.5% COLA received at the beginning of January.

The County was also forced to review certain job classifications to make sure we were at least close to market rate. A number of positions were adjusted. Additionally, the Commissioners allowed for staff to incorporate a 4-day work week. By incorporating this reduced work week, County staff will

now get a half hour paid lunch. All of these changes are in hopes of keeping up with other employers within our region. The County needs to stay competitive in this tight labor market.

Tax Stabilization Account

County staff first proposed the establishment of a tax stabilization account back in 2021. In the 2021 budget, the County used \$400,000 and created a tiered system over a set number of years. The Commissioners asked staff to find additional funding this time from the 2022 year-end fund balance to off-set the 2023.5 budget. Staff proposed adding an additional \$600,000 from the 2022 year-end fund balance to the tax stabilization plan.

Stabilization Plan	2022 Year-End	2021 Year-End
Budget Year 2023.5	\$600,000.00	
Budget Year 2023/24		\$200,000.00
Budget Year 2024/25		\$150,000.00
Budget Year 2025/26		\$100,000.00
Budget Year 2026/27		\$50,000.00

AMERICAN RESCUE PLAN - ARPA

County staff continue to look for ways to use the County’s ARPA allocation to fund on-time capital improvements. Completing projects through the use of the ARPA funds will pay significant dividends long-term as the County will no longer have to explore General Fund allocation to cover such cost. The Commissioners made it very clear that projects that create a cliff after the ARPA funds go-away are not projects the Commissioners would like to see. This has challenged the staff to find ways of adding value, without the issue of creating a financial cliff.

2023.5 BUDGET APPROACH

The 2023.5 budget was reduced in any way staff could in order to keep this budget as low as possible. Capital was significantly reduced and budget lines were analyzed for cost savings or cost shifting to the new fiscal year.

Expenditure increases in the 2023.5 budget include annual software increases, commodity increases and salary and benefit increase over the six-month period. A two and half percent cost of living wage was factored in starting January for non-union employees (roughly 110 employees). No new positions are proposed within this budget.

Slight adjustments were made to the Revenues for the six months. Few revenues actually increased, while some revenues decreased due to the timing of year we were working through, though most revenues were cut in half for the half year budget.

Typically, I would run through a number of tables showing the impact of the budget as compared to the current budget year. As we are in a unique area in the creation of a six-month gap budget, the budget does not coincide with a full year budget, hence we opted to handle the six-month budget as a stand-alone budget and reduce the number of comparisons to the current year budget. The table below shows that if compared to a full-year budget in totality, the six-month budget is a 52.5%

reduction of the current year budget. The 2023.5 budget accounts for the second half of both the Cross Insurance Arena and Jail 2022/2023 current budget year.

GENERAL FUND

Non-Union COLA	2.5%
Health Insurance Increase	8%
TAN Loan	\$ 41,000.00
Non-Debt Capital	\$169,700.00
New Positions	None
Tax Stabilization	\$600,000.00

TOTAL COUNTY EXPENDITURES – 2023.5

Fund Description	Adopted 2022	Adopted 2023.5	Dollar Change	Percent Change
County Expenses	\$24,092,633.00	\$11,889,860.00	(\$12,202,773.00)	(50.65%)
Jail Expenses	\$21,517,069.00	\$11,202,953.00	(\$10,314,116.00)	(47.93%)
Cross Insurance Arena	\$3,151,010.00	\$858,239.00	(\$2,292,771.00)	(72.76%)
Total Expenditures	\$48,760,712.00	\$23,951,051.00	(\$24,809,661.00)	(51.44%)

TOTAL NEEDS FROM TAXES

The 2023.5 budget due to be a six-month budget not tied to any budget per se, stands alone in comparing expenditure and revenues. A more thorough comparison from one budget year to the next will be done later in this memo when the 2023/24 budget is addressed.

	Final 2023.5
County	\$8,262,785.00
Jail	\$7,677,836.00
Arena	\$858,239.00
Overall	\$16,798,860.00
Reduction – if full year	(\$18,586,280.00)
Percent Change	(52.53%)

Debt/Capital/Tax Anticipated Note

Staff tried to push all capital expenditures to the full year 2023/2024 budget. A small amount of non-debt CIP was proposed at \$169,700.

DESCRIPTION	Adopted 2022	Adopted 2023.5	Dollar Change	Percent Change
Bonded Debt Principle	\$659,753.00	\$230,000.00	(\$429,753.00)	(65.14%)
Bonded Debt Interest	\$180,201.00	\$55,895.00	(\$124,306.00)	(68.98%)
Capital Reserve	\$339,100.00	\$169,700.00	(\$169,400.00)	(49.96%)
TAN Loan	\$161,000.00	\$41,000.00	(\$120,000.00)	(74.53%)
Total	\$1,387,341.00	\$1,340,054.00	(\$843,459.00)	(62.94%)

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, moved towards greater accountability and data sharing by partnering with the Thrive2027 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. For the six-month budget, staff proposed funding those organizations that rely on these funds to support administrative functions. Those applications that qualify then were funded approximately 50% of their annual award.

DESCRIPTION	Adopted 2022	Adopted 2023.5	Dollar Change	Percent Change
Public Service & Grants	\$275,000.00	\$77,000.00	(\$198,000.00)	(72.00%)
Total	\$275,000.00	\$77,000.00	(\$198,000.00)	(72.00%)

Conclusion

I would like thank the Departments for their work on the 2023.5 budget. The commitment by the Finance Committee to learn the budget and ask the tough questions of staff showed a true commitment by this Committee. The Commissioners working with staff, juggling creativity and the slow build-back of the General Fund was a process allowing creative ideas to be heard and implemented. Staff greatly appreciate the work of the Finance Committee and Commissioners on the budget and we look forward to fully implementing the 2023.5 budget process.

A handwritten signature in black ink, reading "James H. Gailey". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

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.

COUNTY OF CUMBERLAND: Final Budget 2023.5

DEPARTMENT	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSES	2023.5 BUDGET REQUEST	Dollars over 2022	Manager Adjustments	2023.5 MGR	2023.5 FC RECOMM	2023.5 FINAL Budget	% Increase over 2022
<i>Emergency Mgmt Agency</i>	714,314	682,335	317,790	(396,524)	-	317,790	317,790	317,790	-55.51%
<i>District Attorney</i>	2,245,444	1,999,299	1,132,777	(1,112,667)	(2,200)	1,130,577	1,130,577	1,130,577	-49.65%
<i>Facilities</i>	2,702,375	2,138,980	1,268,823	(1,433,552)	(730)	1,268,093	1,268,093	1,268,093	-53.07%
<i>Registry of Deeds</i>	746,310	707,894	376,935	(369,375)	(1,250)	375,685	375,685	375,685	-49.66%
<i>Registry of Probate</i>	733,519	691,207	398,910	(334,609)	-	398,910	398,910	398,910	-45.62%
<i>Finance</i>	618,261	583,625	314,572	(303,689)	-	314,572	314,572	314,572	-49.12%
<i>Communications</i>	3,474,390	3,209,672	1,855,526	(1,618,864)	(2,000)	1,853,526	1,853,526	1,853,526	-46.65%
<i>Executive-Admin</i>	787,812	725,695	420,890	(366,922)	-	420,890	420,890	420,890	-46.57%
<i>Facilities-Garage</i>	150,532	113,653	112,112	(38,420)	-	112,112	112,112	112,112	-25.52%
<i>Information Technology</i>	999,548	843,613	398,739	(600,809)	-	398,739	398,739	398,739	-60.11%
<i>Human Resources</i>	625,404	580,171	326,626	(298,778)	-	326,626	326,626	326,626	-47.77%
<i>Sheriff-Admin</i>	1,308,750	1,222,723	692,415	(616,335)	1,500	693,915	693,915	693,915	-46.98%
<i>Sheriff-Law Enforcement</i>	6,283,775	5,838,266	3,222,394	(3,061,381)	(3,000)	3,219,394	3,219,394	3,219,394	-48.77%
<i>Sheriff-Civil</i>	381,146	349,135	199,936	(181,210)	-	199,936	199,936	199,936	-47.54%
<i>Debt Service-Principal</i>	659,753	766,580	230,000	(429,753)	-	230,000	230,000	230,000	-65.14%
<i>DebtService- Interest</i>	180,201	178,268	55,895	(124,307)	1	55,895	55,895	55,895	-68.98%
<i>Debt Expense - TAN Loans</i>	161,000	39,540	41,000	(120,000)	-	41,000	41,000	41,000	-74.53%
<i>Grants & Human Services</i>	275,000	275,500	77,000	(198,000)	-	77,000	77,000	77,000	-72.00%
<i>Pension Life- Retirees</i>	6,000	11,172	3,000	(3,000)	-	3,000	3,000	3,000	-50.00%
<i>Contingent Account</i>	45,000	55,319	22,500	(22,500)	-	22,500	22,500	22,500	-50.00%
<i>Sal./ Ben./ Term. Pay</i>	435,000	1,085,000	200,000	(235,000)	-	200,000	200,000	200,000	-54.02%
<i>Unemployment Insurance</i>	25,000	9,276	10,000	(15,000)	-	10,000	10,000	10,000	-60.00%
<i>Regional Projects and Public</i>	195,000	29,464	50,000	(145,000)	-	50,000	50,000	50,000	-74.36%
<i>Capital Improvement Res.</i>	339,100	1,907,100	169,700	(169,400)	-	169,700	169,700	169,700	-49.96%
Total Expenditure Summary	24,092,634	24,043,486	11,897,539	(12,195,095)	(7,680)	11,889,860	11,889,860	11,889,860	-50.62%
Change			(12,195,095)	(12,195,095)		(12,202,774)	(12,202,774)	(12,202,774)	
Tax Calculation	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023.5 BUDGET REQUEST	2023.5 MGR	2023.5 FC RECOMM	2023.5 FINAL Budget		
COUNTY									
Total Estimated Expenditures	22,031,940	23,141,940	24,092,634	11,897,539	11,889,860	11,889,860	11,889,860		
Total Estimated Revenues	(6,547,012)	(6,504,408)	(6,423,573)	(3,027,074)	(3,027,074)	(3,027,074)	(3,027,074)		
Tax Stabilization Reserve		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(600,000)		
Tax Revenue Required	15,484,928	16,437,532	17,469,061	8,670,465	8,662,785	8,662,785	8,262,785		
Net Dollar Change		952604	1,031,529	(8,798,596)	(8,806,276)	(8,806,276)	(9,206,276)		
Percent from prior year		6.15%	6.66%	-50.37%	-50.41%	-50.41%	-52.70%		

Jail Budget									
Tax Calculation	2019-20	2020-21	2021-22	2023.5	2023.5 MGR	2023.5 FC RECOMM	2023.5 Final Budget		
Total Estimated Expenditures	20,033,137	20,579,182	21,517,069	11,202,953	11,202,953	11,202,953	11,202,953		
Total Estimated Revenues	(6,382,000)	(6,382,000)	(6,752,000)	(3,525,117)	(3,525,117)	(3,525,117)	(3,525,117)		
Tax Revenue Required	13,651,137	14,197,182	14,765,069	7,677,836	7,677,836	7,677,836	7,677,836		
	14,197,182	14,197,182	14,765,069	7,677,836	7,677,836	7,677,836	7,677,836		
	Amount fixed by statute			(7,087,233)	(7,087,233)	(7,087,233)	(7,087,233)		
Cross Insurance Arena Budget									
Tax Calculation	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023.5 BUDGET REQUEST	2023.5 MGR RECOMM	2023.5 FC RECOMM	2023.5 Final Budget		
Bond Principal	1,300,000	1,178,966	1,295,793	-	-	-	-		
Bond Interest	882,500	887,020	826,568	379,980	379,980	379,980	379,980		
Prior CIA Debt Service	654,024	614,488	464,378	368,259	368,259	368,259	368,259		
Operational Subsidy	651,671	750,000	564,271	110,000	110,000	110,000	110,000		
Tax Revenue Required	3,488,195	3,430,474	3,151,010	858,239	858,239	858,239	858,239		
Net Dollar Change		(57,721)	(279,464)	(2,292,771)	(2,292,771)	(2,292,771)	(2,292,771)		
Percent from prior year		-1.65%	-8.15%	-72.76%	-72.76%				
COMBINED TAX PRESENTATION									
Tax Calculation	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023.5 BUDGET REQUEST	2023.5 MGR RECOMM	2023.5 FC RECOMM	2023.5 Final Budget		
Total Estimated Expenditures	46,571,931	47,151,594	48,760,713	23,958,731	23,951,051	23,951,051	23,951,051		
Total Estimated Revenues	(12,929,012)	(12,886,408)	(13,175,573)	(6,552,191)	(6,552,191)	(6,552,191)	(6,552,191)		
Tax Stabilization Reserve		(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(600,000)		
Tax Revenue Required	33,642,919	34,065,186	35,385,140	17,206,540	17,198,860	17,198,860	16,798,860		
Net Dollar Change		422,267	1,319,954	(18,178,600)	(18,186,280)	(18,186,280)	(18,586,280)		
Percent from prior year		1.26%	3.87%	-51.37%	-51.40%	-51.40%	-52.53%		
Budget Requests	General County Impact			(8,798,596)				-24.87%	Total
	Jail Impact			(7,087,233)				-20.03%	
	Cross Insurance Arena Impact			(2,292,771)				-6.48%	-51.37%
MGR Budget	General County Impact				(8,806,276)			-24.89%	Total
	Jail Impact				(7,087,233)			-20.03%	
	Civic Center Impact				(2,292,771)			-6.48%	-51.40%
FC Budget	General County Impact					(8,806,276)		-24.89%	Total
	Jail Impact					(7,087,233)		-20.03%	
	Civic Center Impact					(2,292,771)		-6.48%	-51.40%
Final Budget	General County Impact						(9,206,276)	-26.02%	Total
	Jail Impact						(7,087,233)	-20.03%	
	Civic Center Impact						(2,292,771)	-6.48%	24 -52.53%

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

COUNTY OF CUMBERLAND: BUDGET 2023.5-ASSESSMENT

Tax Calculation	Budget 2019	Budget 2020	Budget 2021	Budget 2022	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC Recommend	2023.5 FINAL Budget
Total Estimated Expenditures	44,787,515	46,571,931	47,151,594	48,760,713	23,958,731	23,951,051	23,951,051	23,951,051
Total Estimated Revenues	(12,646,220)	(12,929,012)	(12,886,408)	(13,175,573)	(6,552,191)	(6,552,191)	(6,552,191)	(6,552,191)
Designated Surplus		-	-	(200,000)	(150,000)	(200,000)	(200,000)	(600,000)
Tax Revenue Required	32,141,295	33,642,919	34,065,186	35,385,140	17,206,540	16,798,860	16,798,860	16,798,860

-51.37% -52.53%

COUNTY OF CUMBERLAND: Enterprise Funds 2023.5

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	2023.5 Budget
Total Estimated Expenditures	Enterprise	11,362,957	6,981,765
Total Estimated Revenues	Enterprise	11,362,957	6,981,765
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 2023.5

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	2023.5 Budget
Total Estimated Expenditures		3,220,100	910,000
Total Estimated Revenues		3,220,100	910,000
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 2023.5

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	2023.5 Budget
Total Estimated Expenditures		63,343,770	31,842,816
Total Estimated Revenues		27,758,630	14,443,955
Designated Surplus		200,000	600,000
Tax Revenue Required		\$ 35,385,140	\$ 16,798,860



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	2023.5 BUDGET REQUEST	2023.5 FC RECOMM	2023.5 FINAL Budget	TAX Impact
From the County Taxes						
Total Estimated Expenditures	3,406,699	3,151,010	858,239	858,239	858,239	
Total Estimated Revenues						
Tax Revenue Required		3,151,010	858,239	-	858,239	-6.48%
Net Dollar Change			(2,292,771) \$	35,385,010	(2,292,771)	
			Increase			

Cross Insurance Arena									
From the County	2021 ADOPTED BUDGET	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC	2023.5 FINAL BUDGET	
<u>CIA \$33M Bond</u>					(2023 Debt Payment is \$2.12 M)				
Principal	1,178,966	1,295,793	1,178,966		For CIA expenses ie debt	-	-	-	
Interest	887,020	826,568	887,020	379,980	New Civic Center Referendum for Modernization	379,980	379,980	379,980	
CIA operational Subsidy	750,000	564,271	816,179	110,000	To Fund the Operational Budget from 6/30/2022	110,000	110,000	110,000	
Non-Debt CIA CIP	-	-				-	-	-	
<u>Prior Debt:</u>									
CIA Bond Principal	518,473	383,473	364,169	330,000	Debt service for Capital needs	330,000	330,000	330,000	
CIA Bond Interest	96,015	80,905	85,542	38,259		38,259	38,259	38,259	
Total to Civic Center	3,430,474	3,151,010	3,331,876	858,239		858,239	858,239	858,239	

INCREASE OVER FY 2022	\$ (2,292,771)
FY 22 COUNTY ASSESSMENT	\$35,385,010
ADDITION TO THE 2023.5 TAXES	<u>-6.48%</u>

Enterprise Activities-Law Enforcement

Sheriff's Office Services				2023.5	2023.5
Acct #		PERIOD	EMPLOYEES	REVENUES	EXPENSES
FULL TIME CONTRACTS					
21203	Town of Harpswell	4/1 to 3/31	2	239,708	239,708
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	147,718	147,718
21204	Town of Harrison	7/1 to 6/30	1	127,743	127,743
21212	Town of Standish	7/1 to 6/30	6	424,576	424,576
21207	SAD #6	9/1 to 6/30	1	43,179	43,179
	SAD #15 SRO	7/1 to 6/30	1	64,667	64,667
	Lake Region SRO	7/1 to 06/30	1	38,778	38,778
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	2	-	-
	Town of Gray	7/1 to 6/30	1	113,692	113,692
	TOTAL FULL-TIME CONTRACTS		17	1,200,059	1,200,059
SUMMER CONTRACTS					
	Naples		Part Time 1	15,944	15,944
	Frye Island		1	24,737	24,737
21215	Long Island	Summer	1	12,287	12,287
	Town of Chebeague	Summer	1	16,564	16,564
	TOTAL SUMMER CONTRACTS		4	53,588	53,588
TOTAL FROM NON-BUDGET ACTIVITIES				1,253,647	1,253,647

Enterprise Activities-Facilities

	State Court Custodial Program	PERIOD	EMPLOYEES	2023.5 REVENUES	2023.5 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	159,414	159,414
			Supply	51,000	51,000
	TOTAL FROM NON-BUDGET ACTIVITIES			210,414	210,414

Enterprise Activities- Assessing Department

Regional Assessing		PERIOD	EMPLOYEES	2023.5 REVENUES	2023.5 EXPENSES
21227	Regional Assessing fees paid according	1/1 to 6/30	7	298,643	354,647
	to contracts with participating Municipalities				
Revenues (Estimated breakdown)			Expenses		
	Town of Falmouth	\$ 87,911		Lead Assessor	\$ 55,592
	Town of Yarmouth	\$ 63,443		Assistant Assessor	\$ 42,640
	Town of Casco	\$ 28,641		Appraiser II	\$ 42,640
	Town of Gorham	\$ 83,041		Appraiser	\$ 26,575
	Town of North Yarmouth	\$ 28,143		Appraiser	\$ 26,575
	Town of Baldwin	\$ 8,396		Amin Asst.	\$ 23,900
	Total Revenues	\$ 299,574		Benefits	\$ 73,400
	County Subsidy	\$ 55,074		Vision Software	\$ 8,000
	Net Revenues	\$ 354,647		Assessing Maps	\$ 8,250
				All other	\$ 47,075
				Total Costs	\$ 354,647

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 (2nd half)	
35235	Description	Budget	Budget	
	Revenues from Operations	\$ 6,680,213	\$ 4,808,693	
	Cost of Goods Sold	\$ 5,214,535	\$ 3,747,166	
	Indirect Expenses	\$ 2,446,198	\$ 1,317,691	
	Income/(Deficit)	\$ (980,520)	\$ (256,164)	
	Trustees & Other Expenses	\$ 195,687	\$ 98,200	
	Income/(Deficit)	\$ (1,176,207)	\$ (354,364)	
	ARPA Revenue Loss Funding	\$ 611,936	\$ -	
	County Subsidy	\$ 564,271	\$ 354,364	
	Total Revenues	\$ 7,856,420	\$ 5,163,057	
	Total Expenses	\$ 7,856,420	\$ 5,163,057	

GRANTS AND OTHER FUNDING- CDBG Dept

Federally Funded Community Development Block Grant

Kristin Styles, County Community Development Director

Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2023.5 REVENUES	2023.5 EXPENSES
HUD CDBG Program Grant for	1/1 to 6/30	2	675,000	675,000
CDBG-R Recovery Act Funds	1/1 to 6/30			
Homeless Prevention Rapid Recovery Act HPRP	1/1 to 6/30			
Neighborhood Stabilization Program	1/1 to 6/30			
			675,000	675,000

	GRANT FUNDED PROGRAMS				
		PERIOD	EMPLOYEES	2023.5 REVENUES	2023.5 EXPENSES
51286	Domestic Violence grant	1/1 to 06/30	0	57,500	57,500
51352	Building Bridges Grant	1/1 to 06/30	0	30,000	30,000
	MAT Grant	1/1 to 06/30	1	72,500	72,500
51381	Cossap Grant	1/1 to 06/30	N/A	75,000	75,000
	TOTAL GRANT FUNDED PROGRAMS		1	235,000	235,000

		ADJUSTED BY THE FINANCE COMMITTEE	
		NET TAX DECREASE - FC	\$0
		Percent Increase over 2022	-51.40%
		Total operational budget recommended by FC	\$17,198,860
		ADJUSTED BY COUNTY COMMISSIONERS	
		Commissioners agreed with FC from above	
		Increase to use of Fund Balance	(400,000)
		Net Tax Increase	(400,000)
		Voted/approved by Commissioners on 12/12/22	\$16,798,860
		Percent Increase over 2022	-52.53%

PROJECTED REVENUE

COUNTY OF CUMBERLAND
FISCAL YEAR 2023.5

Revenues

Acct #	Source	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023.5 Budget	23-24 Budget
11-001-4003	Supreme Court Rental	2,400	2,400	2,400	2,400	1,200	2,400
11-001-4004	State Court Rent / Reimbursements						
11-101-4101	Emergency Management Allocation	315,308	303,035	313,123	320,000	181,397	362,793
11-101-4102	AT&T Tower Lease	14,738	15,229	16,221	15,300	8,610	17,220
11-102-4100	District Attorney	166,107	110,570	133,074	165,000	82,500	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	55,000	120,000
11-103-03-4302	Garage Monthly Parking	553,296	599,474	655,114	500,000	250,000	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	27,500	55,000
11-110-4100	CCRCC Revenues	1,383,870	1,441,021	1,477,794	1,516,523	795,192	1,710,471
11-106-08-4100	Civil Process	239,740	171,128	147,217	221,850	110,925	221,850
11-107-4100	Register of Deeds - Misc. Revenue	1,721	1,772	16,182	2,500	1,250	2,500
11-107-4701	Register of Deeds - Recording Fees	1,656,239	2,210,211	2,612,207	1,400,000	600,000	1,400,000
11-107-4702	Register of Deeds - Transfer Tax	1,344,983	1,484,719	2,090,867	1,200,000	500,000	1,200,000
11-107-4703	Register of Deeds - Copies	373,177	418,268	278,665	355,000	75,000	355,000
11-108-4801	Register of Probate - Fees	423,195	441,886	660,918	440,000	275,000	600,000
11-108-4802	Register of Probate - Notices	48,039	45,109	53,842	45,000	22,500	45,000
11-108-4803	Register of Probate - Abstracts	26,265	28,210	33,719	25,000	15,000	25,000
11-108-4804	Register of Probate -Forms	26,377	16,344	20,983	13,000	6,500	17,000
11-108-4805	Register of Probate - Visitor fees	30,322	29,963	32,220	22,000	11,000	22,000
	Passport Processing				10,000	6,000	13,000
	Total Revenues	6,745,536	7,424,944	8,706,381	6,423,573	3,027,074	6,956,734
	Designated Surplus						
	Total Revenues & Surplus	6,745,536	7,424,944	8,706,381	6,423,573	3,027,074	6,956,734
		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023.5 Budget	23-24 Budget

FY2023.5 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 %	2023.5 Tax	Percent Tax Change
Baldwin	194,050,000	121,338	216,500,000	11.6%	55,724	-54.08%
Bridgton	1,294,950,000	809,718	1,503,600,000	16.1%	387,000	-52.21%
Brunswick	2,740,850,000	1,713,824	3,039,200,000	10.9%	782,237	-54.36%
Cape Elizabeth	2,598,050,000	1,624,532	2,988,250,000	15.0%	769,124	-52.66%
Casco	827,550,000	517,458	964,900,000	16.6%	248,348	-52.01%
Chebeague Island	274,300,000	171,517	347,850,000	26.8%	89,531	-47.80%
Cumberland	1,614,950,000	1,009,811	1,910,200,000	18.3%	491,652	-51.31%
Falmouth	3,069,300,000	1,919,200	3,436,450,000	12.0%	884,482	-53.91%
Freeport	2,060,250,000	1,288,252	2,307,000,000	12.0%	593,782	-53.91%
Frye Island	206,650,000	129,216	228,000,000	10.3%	58,683	-54.59%
Gorham	2,280,050,000	1,425,690	2,482,400,000	8.9%	638,927	-55.18%
Gray	1,267,350,000	792,460	1,474,800,000	16.4%	379,588	-52.10%
Harpswell	2,115,150,000	1,322,580	2,264,250,000	7.0%	582,779	-55.94%
Harrison	628,650,000	393,088	702,900,000	11.8%	180,914	-53.98%
Long Island	203,350,000	127,153	226,850,000	11.6%	58,387	-54.08%
Naples	960,250,000	600,434	1,112,100,000	15.8%	286,235	-52.33%
New Gloucester	640,950,000	400,779	730,150,000	13.9%	187,928	-53.11%
North Yarmouth	602,750,000	376,893	701,350,000	16.4%	180,515	-52.10%
Portland	12,095,550,000	7,563,215	14,790,100,000	22.3%	3,806,714	-49.67%
Pownal	310,200,000	193,965	346,000,000	11.5%	89,054	-54.09%
Raymond	1,307,150,000	817,347	1,565,250,000	19.7%	402,868	-50.71%
Scarborough	4,988,750,000	3,119,411	5,592,350,000	12.1%	1,439,374	-53.86%
Sebago	489,850,000	306,298	624,800,000	27.5%	160,813	-47.50%
South Portland	5,183,800,000	3,241,373	5,847,800,000	12.8%	1,505,122	-53.57%
Standish	1,325,800,000	829,008	1,514,400,000	14.2%	389,780	-52.98%
Westbrook	2,600,450,000	1,626,033	2,986,400,000	14.8%	768,647	-52.73%
Windham	2,608,150,000	1,630,848	2,914,100,000	11.7%	750,039	-54.01%
Yarmouth	2,100,950,000	1,313,701	2,450,100,000	16.6%	630,613	-52.00%
	56,590,050,000	35,385,142	65,268,050,000	15.33%	16,798,860	-52.53%
Tax Calculation	2020	2021	2022		2023.5	
Total Estimated Expend	46,571,931	47,151,594	48,760,713		23,951,051	
Total Estimated Revenue	(12,929,012)	(12,886,408)	(13,175,573)		(6,552,191)	
Tax Stabilization	-	-	(200,000)		(600,000)	Net Increase
Tax Revenue Required	33,642,919	34,265,186	35,385,140		16,798,860	-52.53%
Mil Rate	0.000694902	0.000685427	0.0006252891		0.0002573826	
Per \$1,000	0.6949019	0.6854273	0.625289075		0.2573826	
Amount for \$200,000 ↑ \$	138.98	137.09	125.06		51.48	
<i>Increase</i>	<i>\$ (0.49)</i>	<i>\$ (1.89)</i>	<i>\$ (12.03)</i>		<i>\$ (73.58)</i>	

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	705,530	815,000	766,580	134,207	-	-	-	-
		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	-	-	-	-
		MBB 2020 Debt				29,019	-	-	-	-
		2022 NEW Debt				60,000	-	-	-	-
		TOTAL BOND DEBT SERVICE	705,530	815,000	766,580	659,753	230,000	230,000	230,000	230,000
		INTEREST								
11-120		2012- County CIP Debt	166,704	200,580	178,268	21,194	8,151	8,151	8,151	8,151
		2014- County CIP Debt				45,894	5,025	5,025	5,025	5,025
		2016- County CIP Debt				25,821	12,660	12,660	12,660	12,660
		2018- County CIP Debt				62,400	28,300	28,300	28,300	28,300
		MBB 2020 Debt				3,892	1,759	1,759	1,759	1,759
		2022 NEW Debt				21,000	-	-	-	-
		TOTAL BOND DEBT INTEREST	166,704	200,580	178,268	180,201	55,895	55,895	55,895	55,895
		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	-	-	-	-
		TOTAL DEBT EXPENSE - LOANS	153,972	146,231	39,540	161,000	41,000	41,000	41,000	41,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	6,511	7,516	11,172	6,000	3,000	3,000	3,000	3,000
11-140	5550	Unemployment Insurance	16,496	56,772	9,276	25,000	10,000	10,000	10,000	10,000
11-141	5501	Salary / Benefits / Termination Pay	300,000	335,000	1,085,000	435,000	200,000	200,000	200,000	200,000
11-141	9526	County Capital Improvement Reserve for CIP	955,100	1,352,200	1,907,100	339,100	169,700	169,700	169,700	169,700
11-141	9500	Civic Center Operational Subsidy	475,636	821,931	1,116,179	564,271	110,000	110,000	110,000	110,000
11-141	5502	Contingent Appropriation	31,053	47,798	55,319	45,000	22,500	22,500	22,500	22,500
11-141	9498	Referendum and Public Information	40,114	57,270	29,464	195,000	50,000	50,000	50,000	50,000
		TOTAL NON-DEPARTMENTAL	1,824,910	2,678,488	4,213,510	1,609,371	565,200	565,200	565,200	565,200
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	2,851,116	3,840,300	5,197,898	2,610,325	892,095	892,095	892,095	892,095
							(1,718,231)	(1,718,230)	(1,718,230)	(1,718,230)

ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 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				
11-120	9103	2003- Civic Center Revolving Bond -to Civic Ctr Page		330,000		170,000	175,000	175,000	175,000	175,000
		2014- CIA CIP Debt				35,000	35,000	35,000	35,000	35,000
		2016- CIA CIP Debt				120,000	120,000	120,000	120,000	120,000
		2018- CIA CIP Debt				58,473				
		TOTAL BOND DEBT SERVICE	1,853,488	1,745,000	-	1,679,266	330,000	330,000	330,000	330,000
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	379,980	379,980	379,980	379,980
11-120	9202	2003- Civic Center Revolving Bond - to Civic Ctr page		53,287		35,588	16,519	16,519	16,519	16,519
		2014- CIA CIP Debt				16,375	5,519	5,519	5,519	5,519
		2016- CIA CIP Debt				14,942	6,321	6,321	6,321	6,321
		2018- CIA CIP Debt				14,000	9,900	9,900	9,900	9,900
		TOTAL BOND DEBT SERVICE	1,053,499	742,344	-	907,473	418,239	418,239	418,239	418,239

This schedule is a representation of positions within departments.								
Job Title	2022				2023.5			
	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				2023.5			
	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				2023.5			
	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				2			
Receptionist/Clerk	1				1			
Captain-Support Services	1				1			
Accreditation Compliance Coord	1				1			
Administrative Sergeant	1				1			
Administrative Assistant	1				1			
	12	0			12	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	185.5	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	2023.5 Budget
EMA Allocation	\$ 303,035	\$ 313,123	\$ 320,000	\$ 181,397
AT&T Tower Lease	\$ 15,229	\$ 16,221	\$ 8,610	\$ 8,610
Total Revenues	\$ 318,264	\$ 329,344	\$ 328,610	\$ 190,007

EXPENSES	2020 Actual	2021 Actual	2022 Budget	2023.5 Budget
Labor	\$ 454,895	\$ 448,547	\$ 557,918	\$ 288,127
O&M	\$ 51,022	\$ 52,316	\$ 63,396	\$ 29,663
Capital	\$ 100,698	\$ 86,263	\$ 98,000	\$ -
Total Expenses	\$ 606,614	\$ 587,126	\$ 719,314	\$ 317,790

Net Cost	\$ 288,350	\$ 257,782	\$ 390,704	\$ 127,783
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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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
6903	Food & Groceries	2,149	937	2,300	2,458	1,000	1,000	1,000	1,000	
6904	Institutional Supplies	994	333	500	369	-	-	-	-	
6913	Safety Equipment	3,045	7,147	3,270	5,285	-	-	-	-	
6914	Non-Food Items Purchases	584	380	500	2,793	-	-	-	-	
6950	Other		-		-	-	-	-	-	
	TOTAL O&M	51,022	52,316	63,396	66,477	29,663	29,663	29,663	29,663	
	CAPITAL OUTLAY									
71701	Homeland Security HazMat/WMD CIP	88,421	81,239	90,000	94,982	-	-	-	-	
7350	Office Equipment	1,766	8,809	3,000	9,353	-	-	-	-	
7355	Computer Hardware		1,496	-	637	-	-	-	-	
	TOTAL CAPITAL OUTLAY	90,187	91,544	93,000	104,971	-	-	-	-	
	TOTAL DEPARTMENT	596,103	592,407	714,314	682,335	317,790	317,790	317,790	317,790	
						(396,524)	(396,524)	(396,524)	(396,524)	
						-55.5%	-55.5%	-55.5%	-55.5%	

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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	391,538	377,563	198,532	Wages for full & part time staff.	198,532	198,532	198,532
	Wages & Salaries (PT)	30,000		15,000	Interns & Fire Safety Coordinator	15,000	15,000	15,000
5401	Overtime	1,000	74					
5510	Health Insurance	71,040	69,186	43,350		43,350	43,350	43,350
5520	Retirement	24,645	23,911	11,903		11,903	11,903	11,903
5530	Social Security	31,559	30,532	15,188		15,188	15,188	15,188
5540	Workers Comp	1,315	1,056	658.00		658	658	658
5560	Deferred Comp	6,821	8,565	3,496		3,496	3,496	3,496
5500	Total Employee Benefits	135,380	133,251	74,595	Taxes and benefits for departmental employees.	74,595	74,595	74,595
	TOTAL PERSONNEL SERVICES	557,918	510,887	288,127	-48.4% TOTAL	288,127	288,127	288,127
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.		2,250	2,250
		4,500	1,416	2,250		2,250		
6131	Gasoline	1,800	1,071	1,250	Refuel CCEMA vehicles -**Non-Reimbursable by EMPG**	1,250	1,250	1,250
6231	Base Radio Repair	750	815	-	Base radio amount for repair expenses.	-		
6232	Mobile Radio Repair	750	364	-	Mobile radio repair expenses.	-		
6400	Insurance- Building & Contents	4,014	2,836	2,007	Agency share of insurance costs.	2,007	2,007	2,007
6401	Insurance- Liability	8,770	6,197	4,385	Agency share of insurance costs.	4,385	4,385	4,385
6404	Insurance- Radio Equipment	792	560	396	Agency share Insurance on EMA radio equipment.	396	396	396

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6500	Office Supplies	2,000	6,274	1,250	General consumable office supplies.	1,250	1,250	1,250
6501	Training Supplies	1,000	1,247	1,250	Supplies, equipment, and programs used to provide community classes.	1,250	1,250	1,250
6505	Printing & Engraving	2,000	5,881	-	Business cards/programming print	-	-	-
6506	Postal Expenses	500	347	-	Postage/Shipping costs	-	-	-
6508	Dues	500	1,330	-	IAEM Dues/professional dues.	-	-	-
6509	Books, Periodicals, & Subscriptions	200	873	-	Professional Journals/books.	-	-	-
6512	Training, Education, & Seminars	4,000	2,463	3,000	Training/Seminars/Professional Development	3,000	3,000	3,000
6513	Leases & Service Agreements	3,500	3,465	1,750	Copier/Scanner/Fax Lease @ \$225/mo - \$2700, ZOOM @ \$40/mo - \$480; and Doodlepoll @ \$6.95 - \$83.40/yr.;	1,750	1,750	1,750
6800	Telephone & Communication	8,500	8,363	4,500	TWC internet backup \$172/mo. - \$2064; AT&T Mobile phones and Wi-Fi/Hotspot boosters \$182/mo - \$2184; Seacoast Security Fire Alarm \$87/qtr - \$348; O'Telco \$312/mo. - \$3816.	4,500	4,500	4,500
6801	Electricity Utility	8,000	7,846	4,000	Power for EMA bunker.	4,000	4,000	4,000
6802	Gas Utility	4,500	3,446	2,250	Natural gas.	2,250	2,250	2,250
6803	Water Utility	750	780	375	Water fees for EMA bunker	375	375	375
6806	Fuel Oil			-		-	-	-
6903	Food & Groceries	2,300	2,458	1,000	Operational & emergency food and supplies.	1,000	1,000	1,000

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
6904	Institutional Supplies	500	369	-	Operational & emergency supplies such as air mattresses, coffee pots, & blankets.	-			
6913	Safety Equipment	3,270	5,285	-		-			
6914	Non-Food Items Purchases	500	2,793	-		Other EMA supplies.	-		
		-	-	-		-	-	-	
	TOTAL O&M	63,396	66,477	29,663	TOTAL	29,663	29,663	29,663	
	CAPITAL OUTLAY								
7111	Homeland Security HazMat/WMD CIP	90,000	94,982						
7350	Office Equipment	3,000	9,353						
7355	Computer Hardware		637			-			
		-	-	-		-	-	-	
	TOTAL CAPITAL OUTLAY	93,000	104,971	-	TOTAL	-	-	-	
	TOTAL EMA	714,314	682,335	317,790	TOTAL	317,790	317,790	317,790	
				(396,524)		(396,524)	(396,524)	(396,524)	
				-55.5%		-55.5%	-55.5%	-55.5%	

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

2023.5

	2019 Actual	2020 Actual	2021 Actual	2023.5 Budget		Labor	O&M	Capital	TOTAL
DA	\$ 166,107	\$ 110,570	\$ 133,074	\$ 82,500		1,038,914	90,913	750	1,130,577

*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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)	1,200,905	1,234,459	1,351,831	1,267,146	703,388	703,388	703,388	703,388
5205	Wages & Salaries (PT)		1,363	-	9,275		-	-	-
5210	Seasonal/Temporary/Intern	68,363	50,021	82,300	57,358	41,150	41,150	41,150	41,150
3500	Employee Benefits & Taxes	487,572	486,318	564,763	526,543	294,376	294,376	294,376	294,376
	TOTAL PERSONNEL SERVICES	1,756,840	1,772,161	1,998,894	1,860,322	1,038,914	1,038,914	1,038,914	1,038,914
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	27,603	12,282	28,000	2,647	10,000	8,500	8,500	8,500
6301	Professional Services	1,500	1,700	1,700	1,700	1,700	1,700	1,700	1,700
6305	Stenographer-Transcripts	4,076	868	4,000	1,361	2,000	2,000	2,000	2,000
6307	Witness Fees & Expenses - DA	3,341	4,309	5,000	6,621	2,500	2,500	2,500	2,500
6308	Witness Fees & Expenses - AG	-	223	1,000	-	500	500	500	500
6309	Laboratory Tests	-		250	37	125	125	125	125
6400	Insurance - Building & Contents (Bath)	1,742	1,828	1,800	1,966	900	900	900	900
6401	Insurance- Liability	7,166	5,462	6,000	6,023	3,000	3,000	3,000	3,000
6500	Office Supplies	12,031	7,677	13,000	13,678	4,000	4,000	4,000	4,000
6505	Printing and Engraving	12,352	4,823	12,000	4,797	6,000	6,000	6,000	6,000
6506	Postal Expenses	4,633	4,135	4,500	3,531	2,250	2,250	2,250	2,250
6507	Advertising	415	385	1,000	1,252	1,000	500	500	500
6508	Dues	7,479	7,037	7,500	6,927	1,000	800	800	800
6516	Restorative Justice		3,000	40,000		20,000	20,000	20,000	20,000
6509	Books, Periodicals, & Subscriptions	21,417	12,954	17,000	15,212	8,000	8,000	8,000	8,000
6511	Equipment Rental	5,294	268	1,300	1,176	588	588	588	588
6512	Training, Education, & Seminars	12,573	13,112	14,000	10,620	5,000	5,000	5,000	5,000
6513	Leases & Service Agreements	73,499	79,258	70,000	41,734	16,000	16,000	16,000	16,000
6800	Telephone & Communication	13,107	13,685	17,000	17,862	8,550	8,550	8,550	8,550
	TOTAL O&M	208,226	173,005	245,050	137,142	93,113	90,913	90,913	90,913

DISTRICT ATTORNEY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,820	275	1,500	1,835	750	750	750	750
7355	Computer Hardware			-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	1,820	275	1,500	1,835	750	750	750	750
	TOTAL DEPARTMENT	1,966,885	1,945,441	2,245,444	1,999,299	1,132,777	1,130,577	1,130,577	1,130,577
						(1,112,667)	(1,114,867)	(1,114,867)	(1,114,867)
						-49.6%	-49.7%	-49.7%	-49.7%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	1,351,831	1,267,146	703,388	Wages for full & part time staff.	703,388	703,388	703,388
5205	Wages & Salaries (PT)		9,275					
5401	Overtime		(5,340)					
5210	Seasonal/Temporary/Intern	82,300	57,358	41,150	Additional Intern Wages for Interns-Largest block of Intern time and other temporary positions	41,150	41,150	41,150
5510	Health Insurance	365,939	338,119	186,825		186,825	186,825	186,825
5520	Retirement	64,636	71,281	39,359		39,359	39,359	39,359
5530	Social Security	109,711	102,336	56,957		56,957	56,957	56,957
5540	Workers Comp	4,684	3,761	2,342		2,342	2,342	2,342
5560	Deferred Comp	19,793	11,047	8,893		8,893	8,893	8,893
5500	Employee Benefits & Taxes	<u>564,763</u>	<u>526,543</u>	<u>294,376</u>	Taxes and benefits for departmental employees.	<u>294,376</u>	<u>294,376</u>	<u>294,376</u>
	TOTAL PERSONNEL SERVICES	1,998,894	1,854,982	1,038,914	-48.0% TOTAL	1,038,914	1,038,914	1,038,914
OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	28,000	2,647	10,000	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.	8,500	8,500	8,500
6301	Professional Services	1,700	1,700	1,700	Auditor expense - extradition/restitution accounts	1,700	1,700	1,700
6305	Stenographer- Transcripts	4,000	1,361	2,000	Court transcripts required for case preparation and appeals.	2,000	2,000	2,000
6307	Witness Fees & Expenses- DA	5,000	6,621	2,500	Allocation for legislative requirement.	2,500	2,500	2,500

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6308	Witness Fees & Expenses- AG	1,000	-	500	Allocation for legislative requirement.	500	500	500
6309	Laboratory Tests	250	36.6	125	State legislated requirement for medical testing fees for victims of crime	125	125	125
6400	Insurance - Building & Contents	1,800	1,966	900	Risk Pool	900	900	900
6401	Insurance Liability	6,000	6,023	3,000	Liability insurance / Tort / Bond / Non-owner vehicle /MCCA Risk Pool	3,000	3,000	3,000
6500	Office Supplies	13,000	13,678	4,000	Departmental office supplies	4,000	4,000	4,000
6505	Printing and Engraving	12,000	4,797	6,000	Case Folders, letterhead, envelopes <i>anticipate new letterhead/possible new business card design new envelopes</i>	6,000	6,000	6,000
6506	Postal Expenses	4,500	3,531	2,250	Toner Cartridges (From IT) mail costs associated with the prosecution of criminal cases and statewide business	2,250	2,250	2,250
6507	Advertising	1,000	1,252	1,000	Job Placement ads / PIO materials <i>Anticipated vacancy job postings for 2023 Jan - May (2)</i>	500	500	500
6508	Dues	7,500	6,927	1,000	Board of Bar Overseers. (20 memberships 5300) due Aug National District Attorney's Association. (1 DA membership & associates) \$1302 Due Dec National District Attorney Assoc. (5 associate memberships) due Dec Maine Prosecutor's Association membership (600) due February Victim Advocate's Association. (6) due Oct	800	800	800
6516	Restorative practices/diversionary	40,000	16,756	20,000	Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim involvement and decrease defendant recidivism. Increasing	20,000	20,000	20,000

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6509	Books, Periodicals, & Subscriptions	17,000	15,212	8,000	Online research tool - 2% increase /Maine Court rules print /Ferdico statute reference books / few statute book updates - delivery Qtr 1 /Newspaper	8,000	8,000	8,000
6511	Equipment Rental	1,300	1,176	588	Stoneybrook water service	588	588	588
6512	Training, Education, & Seminars	14,000	10,620	5,000	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	5,000	5,000	5,000
6513	Leases & Service Agreements	70,000	41,734	16,000	Connected Office copiers(\$980.93/mth) MEDATs:Tyler Technologies Attorney Manager database upgrade and template mgt services, educ and training (+5% annual increase) \$30,082 will bill for April - May 2023 then separate bill June 2023- July 2024 Confidential Destruction (\$1000/yr)	16,000	16,000	16,000
6800	Telephone & Communication	17,000	17,862	8,550	Telephone Service (\$10,224 Annual) Wireless Service language Translation Line Connection to state Metro line (increase to \$350/mth) Remote internet access	8,550	8,550	8,550
		-	-	-		-	-	-
	TOTAL O&M	245,050	153,898	93,113	TOTAL	90,913	90,913	90,913

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,500	1,835	750	To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed.	750	750	750
7355	Computer Hardware		-					
7400	Capital Improvement Program	-	-	-				
	TOTAL CAPITAL OUTLAY	1,500	1,835	750	TOTAL	750	750	750
	TOTAL DISTRICT ATTORNEY	2,245,444	2,010,715	1,132,777	TOTAL	1,130,577	1,130,577	1,130,577
				(1,112,667)		(1,114,867)	(1,114,867)	(1,114,867)
				-49.6%		-49.7%	-49.7%	-49.7%

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			2023.5
Labor	O&M	Capital	TOTAL
344,040	76,850		420,890

Grant funded activities of this department

	Personnel	REGULAR		GRANT & CONTRACT	
		Full Time	Part Time	Full Time	Part Time
	COUNTY MANAGER	1			
	EXECUTIVE ADMIN	1			
	DV COORDINATOR	0	1		
	DIRECTOR OF PUBLIC AFFAIRS	1	0		
	CDBG DEVELOPMENT COORD			1	
	CDBG DEVELOPMENT ASST			1	
	COMPLIANCE & AUDIT MANAGER			1	
	PUBLIC HEALTH MANAGER			1	
	RECRUITER			1	
	COMMISSIONERS	5			
		8	1	6	1

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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
5120-01	Wages & Salaries (FT)	288,989	304,838	365,248	361,508	194,800	194,800	194,800	194,800
5205-01	Wages & Salaries (PT)	93,262	71,063	55,499	55,478	30,741	30,741	30,741	30,741
5401-01	Overtime	513	377	1,000	798	500	500	500	500
5500-01	Employee Benefits & Taxes	166,953	169,157	201,765	197,058	117,999	117,999	117,999	117,999
	TOTAL PERSONNEL SERVICES	549,717	545,435	623,512	614,841	344,040	344,040	344,040	344,040
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	16,274	3,329	20,000	2,438	5,000	5,000	5,000	5,000
6301-01	Professional Services	29,792	24,310	40,000	18,757	20,000	20,000	20,000	20,000
6302-01	Legal Services	12,816	36,543	28,000	28,818	15,000	15,000	15,000	15,000
6400-01	Building & Contents Insurance	3,330	3,496	4,500	3,759	2,500	2,500	2,500	2,500
6407-01	Surety Bond Premiums	2,812	2,951	3,500	3,174	1,750	1,750	1,750	1,750
6500-01	Office Supplies	1,873	807	5,000	2,928	1,500	1,500	1,500	1,500
6505-01	Printing & Engraving	800	(500)	1,000	498	500	500	500	500
6506-01	Postal Expenses	3,652	3,604	3,800	3,950	1,000	1,000	1,000	1,000
6507-01	Advertising	14	1,237	800	1,460	500	500	500	500
6508-01	Dues	28,511	41,198	43,200	39,173	22,500	22,500	22,500	22,500
6509-01	Books periodicals, subs	19		500	-	100	100	100	100
6512-01	Training, Education, & Seminars	1,501	1,157	4,000	1,742	2,000	2,000	2,000	2,000
6513-01	Leases & Service Agreements	4,803	2,276	5,000	1,823	2,500	2,500	2,500	2,500
6609-01	Equipment Repair	-		-	-	-	-	-	-
6800-01	Telephone & Communication	3,289	2,040	5,000	2,334	2,000	2,000	2,000	2,000
	TOTAL O&M	109,487	122,448	164,300	110,854	76,850	76,850	76,850	76,850
	CAPITAL OUTLAY								
7361-01	Occupational Health & Safety Equip	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	659,204	667,883	787,812	725,695	420,890	420,890	420,890	420,890
						(366,922)	(366,922)	(366,922)	(366,922)
						-46.6%	-46.6%	-46.6%	-46.6%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL				Wages for full & part time staff.			
5120-01	Wages & Salaries (FT)	365,248	361,508	194,800	Wages for full-time departmental staff.	194,800	194,800	194,800
5401-01	Overtime/Taping	1,000	798	500	Adjusted to actual	500	500	500
5205-01	Wages & Salaries (PT)	55,499	55,478	30,741	DV Coordinator	30,741	30,741	30,741
5510	Health Insurance	118,094	122,886	69,483		69,483	69,483	69,483
5520	Retirement	22,946	19,335	8,475		8,475	8,475	8,475
5530	Social Security	32,264	30,251	17,292		17,292	17,292	17,292
5540	Workers Comp	1,861	1,494	931.00		931	931	931
5560	Deferred Comp	26,600	23,092	21,818		21,818	21,818	21,818
5500-01	Employee Benefits & Taxes	201,765	197,058	117,999	Benefits and taxes for departmental employees.	117,999	117,999	117,999
	TOTAL PERSONNEL SERVICES	623,512	614,841	344,040	-44.8%	TOTAL	344,040	344,040
	OPERATIONS & MAINTENANCE							
6130-01	Transportation & Lodging	20,000	2,438	5,000	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	5,000	5,000	5,000
6301-01	Professional Services	40,000	18,757	20,000	Services needed for general operation of county services.	20,000	20,000	20,000
6302-01	Legal Services	28,000	28,818	15,000	Legal fees associated with consultation and pending law suits and arbitrations	15,000	15,000	15,000
6400-01	Building & Content Insurance	4,500	3,759	2,500	Departmental share of insurance premium.	2,500	2,500	2,500
6407-01	Surety Bond Premiums	3,500	3,174	1,750	Bond obtained through MCCA.	1,750	1,750	1,750
6500-01	Office Supplies	5,000	2,928	1,500	Departmental office supply costs.	1,500	1,500	1,500
6505-01	Printing & Engraving	1,000	498	500	General printing costs to include county budget, annual report, budget	500	500	500
6506-01	Postal Expenses	3,800	3,950	1,000	Departmental postage costs.	1,000	1,000	1,000

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6507-01	Advertising	800	1,460	500	Legal notices and job postings in area newspapers.	500	500	500
6508-01	Dues	43,200	39,173	22,500	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	22,500	22,500	22,500
6509-01	Books periodicals, subs	500		100		100	100	100
6512-01	Training, Education, & Seminars	4,000	1,742	2,000	MCCA Convention, MMA, ICMA & NACO conference	2,000	2,000	2,000
6513-01	Leases & Service Agreements	5,000	1,823	2,500	Lease agreement/ copier maintenance agreement for copier Postage meter lease/ maintenance. Postage machine service agreement.	2,500	2,500	2,500
6609-01	Equipment Repair	-			Equipment maintenance not covered under service agreement.			
6800-01	Telephone & Communication	5,000	2,334	2,000	Provides for local and long distance calls, and associated communication. Add Ipads from IT Budget	2,000	2,000	2,000
	TOTAL O&M	164,300	110,854	76,850		76,850	76,850	76,850
	TOTAL ADMINISTRATION	787,812	725,695	420,890	TOTAL	420,890	420,890	420,890
				(366,922)		(366,922)	(366,922)	(366,922)
				-46.6%		-46.6%	-46.6%	-46.6%

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		2023.5	
					Labor	O&M	Capital	TOTAL
					268,332	130,407	-	398,739
\$ -								

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

	Full Time	Part Time
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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	318,539	325,290	352,800	303,539	184,285	184,285	184,285	184,285
						Wages for full & part time staff.			
5500	Employee Benefits & Taxes	126,770	125,688	154,470	119,630	84,047	84,047	84,047	84,047
	TOTAL PERSONNEL SERVICES	445,308	450,977	507,270	423,170	268,332	268,332	268,332	268,332
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,000	448	4,000	97	100	100	100	100
6301	Professional Services	8,760	4,669	14,000	14,635	4,500	4,500	4,500	4,500
6500	Office Supplies	533	981	1,000	859	500	500	500	500
6503	Computer, Software, & Supplies	36,159	22,704	38,000	37,726	15,000	15,000	15,000	15,000
6505	Printing & Engraving	193	276	200	-	-	-	-	-
6512	Training, Education, & Seminars	12,935	8,572	12,000	9,889	-	-	-	-
6514	maintenance Contracts	294,543	310,663	362,847	284,708	76,307	76,307	76,307	76,307
6811	Computer Repair	5,804	6,605	8,000	7,741	4,000	4,000	4,000	4,000
6800	Telephone & Communication	44,239	52,231	52,231	64,790	30,000	30,000	30,000	30,000
	TOTAL O&M	407,166	407,149	492,278	420,443	130,407	130,407	130,407	130,407
	CAPITAL OUTLAY								
7355-02	Computer Hardware	-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	852,475	858,126	999,548	843,613	398,739	398,739	398,739	398,739
						(600,809)	(600,809)	(600,809)	(600,809)
						-60.1%	-60.1%	-60.1%	-60.1%

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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	352,800	303,539	184,285	Wages for full & part time staff. OT & On-call stipend funding	184,285	184,285	184,285
5510	Health Insurance	89,820	66,472	50,527		50,527	50,527	50,527
5520	Retirement	36,338	30,290	18,760		18,760	18,760	18,760
5530	Social Security	26,989	21,806	14,098		14,098	14,098	14,098
5540	Workers Comp	1,323	1,062	662.00		662	662	662
5560	Deferred Comp			-				
5500	Employee Benefits & Taxes	154,470	119,630	84,047		84,047	84,047	84,047
	TOTAL PERSONNEL SERVICES	507,270	423,170	268,332	-47.1%	268,332	268,332	268,332
OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,000	97	100	Mileage Expense	100	100	100
6301	Professional Services	14,000	14,635	4,500	On site Technical Assistance Community GIS	4,500	4,500	4,500
6500	Office Supplies	1,000	859	500	General Office Supplies	500	500	500
6503	Computer, Software, & Supplies	38,000	37,726	15,000	Software, upgrades and licensing	15,000	15,000	15,000
6505	Printing and Engraving	200		-	Printer and Toner cartridges	-		
6512	Training, Education, & Seminars	12,000	9,889	-	System training	-		
6514	Maintenance Contracts	362,847	284,708	76,307	Public Safety software packages, email, & data sharing	76,307	76,307	76,307
					VEEAM Software	\$ 8,167		
					VMWare	\$ 9,400		

INFORMATION TECHNOLOGY (IT)

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
					Meraki	\$ 12,400		
					Mcafee	\$ 7,300		
					Cisco Smartnet	\$ 9,000		
					PowerDMS	\$ 3,000		
					ESRI- ARC GIS Maintenance	\$ 10,700		
					Netmotion & Locality	\$ 11,300		
					OpenFox	\$ 5,040		
						\$ -		
						\$ 76,307		
6611	Computer Repair	8,000	7,741	4,000	Repair equipment formerly under maintenance contract.		4,000	4,000
6800	Telephone & Communication	52,231	64,790	30,000	System wide internet, wireless access and fiber lines	30,000	30,000	30,000
	TOTAL O&M	492,278	420,443	130,407	TOTAL	130,407	130,407	130,407
7355	Computer hardware for County				Communications, server and network hardware	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL IT	999,548	843,613	398,739	TOTAL	398,739	398,739	398,739
				(600,809)		(600,809)	(600,809)	(600,809)
				-60.1%		-60.1%	-60.1%	-60.1%

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			2023.5
Labor	O&M	Capital	TOTAL
276,201	46,925	3,500	326,626

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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	283,578	325,502	387,117	389,586	207,039	207,039	207,039	207,039
5500	Employee Benefits & Taxes	99,001	124,509	146,376	145,096	69,162	69,162	69,162	69,162
	TOTAL PERSONNEL SERVICES	382,579	450,010	533,493	534,682	276,201	276,201	276,201	276,201
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	1,161	201	2,000	236	1,000	1,000	1,000	1,000
6301	Professional Services	26,305	21,560	49,375	20,624	24,500	24,500	24,500	24,500
6500	Office Supplies	2,777	1,702	3,000	2,092	2,500	2,500	2,500	2,500
6505	Printing & Engraving	161	89	175	104	200	200	200	200
6506	Postal Expenses	402	556	500	455	250	250	250	250
6508	Dues	239	175	1,820	1,512	250	250	250	250
6509	Books, Periodicals, & Subscriptions	2,899	4,093	4,150	3,191	500	500	500	500
6512	Training, Education, & Seminars	9,134	1,372	18,400	856	15,000	15,000	15,000	15,000
6513	Leases & Service Agreements	1,913	1,808		1,823	975	975	975	975
6515	Wellness	3,066	3,426		7,050	1,000	1,000	1,000	1,000
6800	Telephone & Communication	137	196	-	691	750	750	750	750
	TOTAL O&M	48,195	35,177	84,911	38,634	46,925	46,925	46,925	46,925
CAPITAL OUTLAY									
7361	Occupational Health & Safety Equip.	-	-	7,000	6,855	3,500	3,500	3,500	3,500
	TOTAL CAPITAL OUTLAY	-	-	7,000	6,855	3,500	3,500	3,500	3,500
	TOTAL ACTIVITY CENTER	430,773	485,188	625,404	580,171	326,626	326,626	326,626	326,626
						(298,778)	(298,778)	(298,778)	(298,778)
						-47.8%	-47.8%	-47.8%	-47.8%

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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
PERSONNEL									
5120	Wages & Salaries (FT)	387,117	389,586	207,039	Wages for full-time departmental staff. <i>Safety Coordinator</i>	207,039	207,039	207,039	
5510	Health Insurance	83,307	84,312	37,453		37,453	37,453	37,453	
5520	Retirement	32,314	30,638	15,300		15,300	15,300	15,300	
5530	Social Security	29,614	29,094	15,838		15,838	15,838	15,838	
5540	Workers Comp	1,141	1,051	571.00		571	571	571	
5560	Deferred Comp		1	-		-			
5500	Employee Benefits & Taxes	146,376	145,096	69,162	Benefits and taxes for departmental employees.	69,162	69,162	69,162	
	TOTAL PERSONNEL SERVICES	533,493	534,682	276,201	-48.2% TOTAL	276,201	276,201	276,201	
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	2,000	236	1,000	Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging	1,000	1,000	1,000	
6301	Professional Services	49,375	20,624	24,500	Group Dynamics Section 125 FSA Admin Fee Group Dynamics Section 125 HRA Admin Fee Group Dynamics Debit Card Fee ACA PCORI Annual Fee Employee Advisory Committee Wellness Program Affiliated EAP - Workforce Performance Solutions Affiliated EAP - Critical Incidents Affirmative Action Plan Preparation J.J. Keller ICMA Annual Plan Fee New Sharpe Copier Contract - formerly Ricoh DISA - Drug & Alcohol Program - Fee & Random Tests HR Consultants - training, investigations, services	875 500 1,638 94 5,000 10,000 9,940 1,000 3,450 180 1,808 750 14,500	24,500	24,500	24,500
						\$ 49,735			

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6500	Office Supplies	3,000	\$2,092	2,500	HR Office Supplies	2,500	2,500	2,500
6505	Printing & Engraving	175	\$104	200	Misc. printing, brochures, engraving	200	200	200
6506	Postal Expenses	500	\$455	250	HR Postage expenses	250	250	250
6508	Dues	1,820	\$1,512	250	MLGHRA Memberships	250	250	250
					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	500	HR Reference Materials/Books	250	500	500
					JobsInME Subscription	2,900		
					Other job posting & recruitment platforms	1,000		
						4,150		
6512	Training, Education, & Seminars	18,400	\$856	15,000	Leadership Academy (based on 12 County attendees)	6,300	15,000	15,000
					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		
						18,400		
6513	Leases & Service Agreement	1,950	1,823	975	Great America Financial Agreement	975	975	975

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6515	Wellness	2,000	7,050	1,000	Wellness Equipment (gym in each location)	1,000	1,000	1,000
6800	Telephone expense	1,541	691	750		750	750	750
	TOTAL O&M	84,911	38,634	46,925		46,925	46,925	46,925
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	4,000	6,855	3,500	Employee Ergonomic costs associated with workstations	3,500	3,500	3,500
	Safety Program	3,000	-	-	Safety training program	-	-	-
		-	-	-		-	-	-
		7,000	6,855	3,500	TOTAL	3,500	3,500	3,500
		625,404	580,171	326,626	TOTAL	326,626	326,626	326,626
				(298,778)		(298,778)	(298,778)	(298,778)
				-47.8%		-47.8%	-47.8%	-47.8%

HUMAN RESOURCES



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.

					EXPENSES			
					2023.5			
					Labor	O&M	Capital	TOTAL
					836,931	431,162	-	1,268,093
					ENTERPRISE			210,414
					TOTAL DEPT			1,478,507

Enterprise Activities:

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

Statistics

Personnel

Responsible for Fleet maintenance of over 140 Vehicles Responsible for 7 buildings, and over 416,350 sq feet Responsible to maintain operations for: EMA Probate Executive DA Finance Garage Treasurer CCRCC Deeds Sheriff Office Negotiate over \$1 million dollars in Utility costs	Facility	Full Time	Part Time	Court lease	Jail
		FACILITIES MANAGER	1		
	MAINTENANCE SUPERVISOR	1			
	FACILITIES SUPERVISOR				1
	CUSTODIAN SUPERVISOR	1			
	CUSTODIAN	3	1	4	1
	ELECTRICIAN SUPERVISOR	1			
	ELECTRICIAN	1			1
	BUILDING TECH I	1			
	MAINTENANCE TECHNICIAN II	2		2	4
	FLEET AUTOMOTIVE SUPERVISOR	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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)*	934,227	924,748	1,193,316	876,527	574,995	574,995	574,995	574,995
5210	Seasonal/Temporary/Intern		-	-	-	-	-	-	-
5401	Overtime	20,851	12,733	34,156	27,594	17,078	17,078	17,078	17,078
5500	Employee Benefits & Taxes	391,283	421,495	555,704	402,304	244,858	244,858	244,858	244,858
	TOTAL PERSONNEL SERVICES	1,346,361	1,358,976	1,783,176	1,306,425	836,931	836,931	836,931	836,931
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	928	200	1,500	131	750	750	750	750
6131	Gas, Oil, & Grease	61,362	56,372	63,000	26,366	31,250	31,250	31,250	31,250
6132	Vehicle Repair	57,992	77,670	81,000	77,196	26,500	26,500	26,500	26,500
6301	Professional Services	4,938	4,052	7,900	11,652	3,950	3,950	3,950	3,950
6303	Contract Special Services	4,737	8,288	7,500	16,623	3,500	3,500	3,500	3,500
6304	Security Services	1,722	1,479	1,500	1,360	850	850	850	850
6400	Insurance- Building & Contents	35,550	37,312	53,072	40,128	26,536	26,536	26,536	26,536
6401	Insurance- Liability	1,954	2,051	16,163	2,206	8,082	8,082	8,082	8,082
6402	Vehicle Insurance	9,306	9,767	13,893	10,505	6,947	6,947	6,947	6,947
6405	Insurance - Boilers/ Mechanical	5,490	5,762	8,196	6,197	4,098	4,098	4,098	4,098
6500	Office Supplies	1,230	1,037	1,400	1,383	750	750	750	750
6502	Cleaning Supplies	9,087	7,843	8,600	12,227	5,050	5,050	5,050	5,050
6504	Maintenance Supplies	9,611	7,111	16,200	3,093	8,070	5,000	5,000	5,000
6505	Printing & Engraving	820	40	450	86	225	225	225	225
6506	Postal Expenses	95	130	200	89	80	80	80	80
6507	Advertising			200	434	100	1,000	1,000	1,000
6508	Dues	776	645	850	540	350	350	350	350
6509	Books, Periodicals, & Subscriptions	101	347	300	299	150	150	150	150
6510	Tools & Implements	2,051	2,277	2,500	88	1,250	1,250	1,250	1,250
6511	Equipment Rental	9,878	7,949	11,700	8,176	6,100	6,100	6,100	6,100
6512	Training, Education, & Seminars	2,029	715	2,500	2,168	550	550	550	550
6513	Lease & service Agreements	152,042	181,883	183,000	161,065	91,500	91,500	91,500	91,500
6514	Maintenance Contracts	54,519	55,032	63,850	59,385	19,375	19,375	19,375	19,375

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6600	Cleaning & Sanitary	2,187	8,854	5,000	11,392	2,500	2,500	2,500	2,500
6601	Snow Removal	5,260	4,922	8,500	2,619	4,250	4,250	4,250	4,250
6602	Lot & Grounds Maintenance	2,098	12,526	3,000	8,151	1,500	1,500	1,500	1,500
6603	Building & Structure Repair	15,187	18,691	28,500	32,709	14,250	14,250	14,250	14,250
6604	Heating & Cooling (HVAC) Repair	28,961	19,570	19,000	20,616	10,000	10,000	10,000	10,000
6605	Electrical Repair	24,835	23,210	20,500	46,487	10,250	10,250	10,250	10,250
6606	Painting Repair	5,309	8,252	4,000	1,919	2,000	2,000	2,000	2,000
6607	Plumbing Repair	5,600	8,500	9,000	8,449	5,250	5,250	5,250	5,250
6608	Elevator Repair	633		1,000	-	500	500	500	500
6609	Equipment Repair	10,173	4,686	5,000	15,579	3,000	3,000	3,000	3,000
6612	Furniture Repair	3,530	7,426	3,000	664	1,500	1,500	1,500	1,500
6800	Telephone & Communication	6,191	4,010	4,527	5,624	2,300	3,740	3,740	3,740
6801	Electricity Utility	133,834	110,889	114,148	121,627	57,230	57,230	57,230	57,230
6802	Gas Utility	66,656	57,115	76,000	53,326	38,000	38,000	38,000	38,000
6803	Water Utility	5,338	5,120	6,500	5,347	3,400	3,400	3,400	3,400
6804	Sewer Utility	28,015	25,992	29,000	27,582	14,500	14,500	14,500	14,500
6805	Rubbish Removal	12,469	13,255	15,500	13,256	7,750	7,750	7,750	7,750
6806	Fuel Oil	1,708	1,295	750	3,032	400	400	400	400
6906	Paper Goods	6,918	4,092	10,000	4,044	5,000	5,000	5,000	5,000
6908	Clothing- Uniforms	5,050	3,161	4,500	4,258	-	-	-	-
6909	Clothing- Cleaning	3,159	2,543	3,300	2,350	1,800	1,800	1,800	1,800
6913	Safety Equipment	1,154	982	3,000	2,077	500	500	500	500
6950	misc expense PRC	-	-	-	-	-	-	-	-
	TOTAL O&M	800,482	813,051	919,199	832,501	431,892	431,162	431,162	431,162

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 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	1,268,823	1,268,093	1,268,093	1,268,093
						(1,433,552)	(1,434,282)	(1,434,282)	(1,434,282)
						-53.0%	-53.1%	-53.1%	-53.1%

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-105	DEPARTMENT: FACILITIES								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120	Wages & Salaries (FT)	1,188,316	876,527	572,495	Wages for full-time departmental staff. 24 to 40 hours Jail & LEC Custodian	\$ -	572,495	572,495	572,495
5205	Wages & Salaries (PT)	5,000	1,320	2,500	Wages for maint./ special projects.		2,500	2,500	2,500
5210	Seasonal/Temporary/Intern								
5401	Overtime	34,156	27,594	17,078	Wages for required overtime work and call in work.		17,078	17,078	17,078
5510	Health Insurance	321,019	234,528	130,511			130,511	130,511	130,511
5520	Retirement	98,882	71,537	52,586			52,586	52,586	52,586
5530	Social Security	93,902	66,054	45,294			45,294	45,294	45,294
5540	Workers Comp	30,768	24,701	15,384			15,384	15,384	15,384
5560	Deferred Comp	11,133	5,483	1,083			1,083	1,083	1,083
5500	Employee Benefits & Taxes	555,704	402,304	244,858	Taxes and benefits for departmental employees.		244,858	244,858	244,858
	TOTAL PERSONNEL SERVICES	1,783,176	1,307,745	836,931		-53.1% TOTAL	836,931	836,931	836,931
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,500	131	750	Departmental travel expenses including for training.	\$ 750	750	750	750
6131	Gas Oil & Grease	63,000	26,366	31,250	Gas, oil, grease, and maintenance for departmental vehicles and machines.	\$ 4,500	31,250	31,250	31,250
					Tires for all County vehicles.	\$ 25,000			
					Oil & grease for Sheriff vehicles.	\$ 2,250			
6132	Vehicle Repair	81,000	77,196	26,500	Parts and labor for automobile and machine repair.	\$ 4,000	26,500	26,500	26,500
					Sheriff Administration/ Support Services	\$ 5,000			
					Sheriff Law Enforcement	\$ 13,500			
					Sheriff General	\$ 4,000			
					New Vehicle equipment set up				
6301	Professional Services	7,900	11,652	3,950	Consultants: chemical, etc.	\$ 2,500	3,950	3,950	3,950
					Indoor Air Quality tests.	\$ 1,450			

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
6303	Contract Special Services	7,500	16,623	3,500	Pest control. Courthouse ,LEC EMA Hazardous Mats (lamp) Backflow testing work order system fleet	\$ 1,500 \$ 1,000 \$ - \$ 1,000	3,500	3,500	3,500
6304	Security Services	1,500	1,360	850	Security	\$ 850	850	850	850
6400	Insurance -Building & Contents	53,072	40,128	26,536	Courthouse. Garage.	\$ 53,072	26,536	26,536	26,536
6401	Insurance- Liability	16,163	2,206	8,082	Departmental share of insurance.	\$ 16,163	8,082	8,082	8,082
6402	Vehicle Liability	13,893	10,505	6,947	Departmental share of insurance.	\$ 13,893	6,947	6,947	6,947
6405	Insurance - Boilers/ Mechanical	8,196	6,197	4,098	Departmental share of insurance.	\$ 8,196	4,098	4,098	4,098
6406	Insurance- Deductible				Deductible for any insurance claim.				
6500	Office Supplies	1,400	1,383	750	Office supplies and copy paper.	\$ 750	750	750	750
6502	Cleaning Supplies	8,600	12,227	5,050	Custodial supplies. (Does not include Jail secure area.) Car Cleaning Supplies Courthouse. EMA & Dispatch 25 Pearl Street	\$ 50 \$ 3,600 \$ 550 \$ 150	5,050	5,050	5,050
6504	Maintenance Supplies	16,200	3,093	8,070	Repair supplies. Courthouse EMA. Law Enforcement Center. Communications	\$ 3,370 \$ 1,850 \$ 750 \$ 2,100	5,000	5,000	5,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6505	Printing & Engraving	450	86	225	Printing for work orders, forms, and blueprints. \$ 450	225	225	225
6506	Postal Expenses	200	89	80	Departmental postage costs. \$ 160	80	80	80
6507	Advertising	200	434	100	For material bids \$ 200	1,000	1,000	1,000
6508	Dues	850	540	350	NFPA \$ - ASHRAE (Heating and AC Eng.) \$ - NSEE (Energy Engineers.) \$ - Electrician Licensing Fees. \$ - fleet \$ 200 recertification \$ 150	350	350	350
6509	Books, Periodicals, & Subscriptions	300	299	150	Manager's Legal Bulletin. Vehicle manuals. ASHRAE Handbooks. Means Data Books. Reference manuals and code books. \$ 150	150	150	150
6510	Tools & Implements	2,500	88	1,250	Hand tools. \$ 1,250	1,250	1,250	1,250
6511	Equipment Rental	11,700	8,176	6,100	Pagers. \$ 500 Offsite Storage \$ 3,240 Safety Kleen for Mechanic/Jail (oil) \$ 100 Copier \$ 750 lift rental \$ 1,500	6,100	6,100	6,100
6512	Training, Education, & Seminars	2,500	2,168	550	OSHA Training Training safety \$ 550 work order system seminars. \$ -	550	550	550

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6513	Leases and Service Agreements	183,000	161,065	91,500	Leased Office Space and Common Charges Lease 10,000 square feet	\$ 91,500	91,500	91,500
6514	Maintenance Contracts	63,850	59,385	19,375	HVAC Contract CCRCC, CCCH & EMA Sprinkler system. Extinguishers. Fire alarm. . Elevator/lifts. Telephone Identicard Work order Systems Support Automatic Doors	\$ - \$ 975 \$ 450 \$ 1,250 \$ 13,000 \$ 1,500 \$ 1,000 \$ - \$ 1,200	19,375	19,375
6600	Cleaning & Sanitary	5,000	11,392	2,500	Carpets cleaned in-house for cost and quality assurance. Courthouse. (done in house) EMA/RCC Law Enforcement Center.	\$ 1,000 \$ 750 \$ 750	2,500	2,500
6601	Snow Removal	8,500	2,619	4,250	Courthouse complex (includes parking lot). EMA & Dispatch.	\$ 2,500 \$ 1,750	4,250	4,250
6602	Lot & Grounds Maintenance	3,000	8,151	1,500	Loam, seed, sod. Landscape timbers, fencing. Asphalt maintenance or repair:	\$ 500 \$ 250 \$ 750	1,500	1,500
6603	Building & Structure Repair	28,500	32,709	14,250	Doors, walls, ceilings, stairs, & windows. Replacement locks and keys Roof patches and repairs. CCCH Replacement Air Conditioners Carpeting and repairs Exterior building repairs. Replacement ceiling tiles.	\$ 1,500 \$ 1,500 \$ 2,500 \$ 1,250 \$ 4,500 \$ 2,000 \$ 1,000	14,250	14,250

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6604	Heating & Cooling (HVAC) Repair	19,000	20,616	10,000	Heating & Cooling (HVAC) Repair Courthouse. \$ 6,250 EMA. \$ 1,750 Law Enforcement Center. \$ 2,000	10,000	10,000	10,000
6605	Electrical Repair	20,500	46,487	10,250	Identocard and control repairs. \$ 2,750 Lighting-lamps and ballast, light bulbs \$ 2,000 Power outlets & wiring. \$ 2,000 Electrical repairs. \$ 3,500	10,250	10,250	10,250
6606	Painting Repair	4,000	1,919	2,000	Preventative & ongoing maintenance. Courthouse. \$ 1,500 EMA. & communications \$ 250 Law Enforcement Center. \$ 250	2,000	2,000	2,000
6607	Plumbing Repair	9,000	8,449	5,250	Preventative/ ongoing maintenance. Courthouse. \$ 4,000 EMA. And Communications \$ 750 Law Enforcement Center. \$ 500	5,250	5,250	5,250
6608	Elevator Repair	1,000		500	Non-contract repairs \$ 500	500	500	500
6609	Equipment Repair	5,000	15,579	3,000	Repair for County equipment. \$ 3,000	3,000	3,000	3,000
6612	Furniture Repair	3,000	664	1,500	Repair material for any County furniture. \$ 1,500	1,500	1,500	1,500
6800	Telephone & Communication	4,527	5,624	2,300	Telephone Costs \$ 2,300	3,740	3,740	3,740
6801	Electricity Utility	114,148	121,627	57,230	Electricity costs for county properties .04880 kwh Communications \$ 16,500	57,230	57,230	57,230

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6802	Gas Utility	76,000	53,326	38,000	CCCH \$ 24,230 LEC \$ 9,500 Pearl Street \$ 7,000 Natural Gas costs for county properties \$5.55 Decatherm LEC \$ 9,550 CCRCC Communication Bldg EMA \$ 4,500 Courthouse \$ 23,950 25 Pearl Street \$ -	38,000	38,000	38,000
6803	Water Utility	6,500	5,347	3,400	Courthouse LEC EMA Communication 25 Pearl \$ 2,750 25 Pearl Street \$ 650	3,400	3,400	3,400
6804	Sewer Utility	29,000	27,582	14,500	25 Pearl Courthouse Lec EMA Communications LEC \$ 24,000 storm water charges \$ 5,000	14,500	14,500	14,500
6805	Rubbish Removal	15,500	13,256	7,750	Courthouse. \$ 15,500 Law Enforcement Center. EMA & Dispatch Pearl Street	7,750	7,750	7,750
6806	Fuel Oil	750	3,032	400	propane and generator \$400	400	400	400
6906	Paper Goods	10,000	4,044	5,000	Toilet paper, sanitary napkins, paper towels. \$ 5,000	5,000	5,000	5,000
6908	Clothing- Uniforms	4,500	4,258	-	CCCH complex. (4 sets) \$ -	-	-	-
6909	Clothing- Cleaning	3,300	2,350	1,800	Mechanic Uniforms. And rags \$ 1,800	1,800	1,800	1,800
6913	Safety Equipment	3,000	2,077	500	Safety shoes. \$ 500	500	500	500

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
		-	-	-	Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance.	-	-	-
	TOTAL O&M	919,199	832,501	431,892	TOTAL	431,162	431,162	431,162
	CAPITAL OUTLAY							
7305	Building & Building Improvement							
7315	Electrical Capital				Energy controls (lighting) courthouse \$ 2,000		-	-
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	1,268,823	TOTAL	1,268,093	1,268,093	1,268,093
		14		-53.0%		(1,434,282)	(1,434,282)	(1,434,282)
						-53.1%	-53.1%	-53.1%

ENTERPRISE ACTIVITIES TOTAL	210,414
OVERALL DEPARTMENTAL EXPENSES	1,478,507

FACILITIES

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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
					Wages for full & part time staff.				
5120-03	Wages & Salaries (FT)	45,196	51,977	53,798	52,353	53,113	53,113	53,113	53,113
5205-03	Wages & Salaries (PT)			-	-	-	-	-	-
5401-03	Overtime	5,418	4,105	7,175	3,600	3,500	3,500	3,500	3,500
5500-03	Employee Benefits & Taxes	16,535	17,782	17,607	17,483	22,974	22,974	22,974	22,974
	TOTAL PERSONNEL SERVICES	67,149	73,864	78,580	73,437	79,587	79,587	79,587	79,587
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	2,850	584	1,250	1,786	700	700	700	700
6502	Cleaning Supplies			600	-	300	300	300	300
6504	Maintenance Supplies			1,800	-	900	900	900	900
6505-03	Printing & Engraving	369	1,817	2,500	90	-	-	-	-
6507-03	Advertising	-		50	-	-	-	-	-
6514-03	Maintenance Contracts			9,050	-	4,000	4,000	4,000	4,000
6602-03	Lot & Grounds Maintenance			1,000	-	500	500	500	500
6603-03	Building & Structural Repair			2,000	-	-	-	-	-
6605-03	Electrical Repair			1,500	-	400	400	400	400
6606-03	Painting Repairs			2,500	-	-	-	-	-
6607-03	Plumbing Repairs			1,000	-	750	750	750	750
6609-03	Equipment Repair	20,404	18,298	22,500	37,607	12,000	12,000	12,000	12,000
6800-03	Telephone & Communication	958	1,146	950	733	475	475	475	475
6801-03	Electricity Utility			21,852	-	11,000	11,000	11,000	11,000
6803-03	Water Utility			350	-	250	250	250	250
6804-03	Sewer Utility			750	-	375	375	375	375
6805-03	Rubbish Removal			1,000	-	500	500	500	500
6905-03	Medical Supplies			50	-	-	-	-	-
6908-03	Clothing-Uniforms			500	0	0	0	0	0
6913-03	Safety Equipment			750	0	375	375	375	375
	TOTAL O&M	24,580	21,844	71,952	40,216	32,525	32,525	32,525	32,525
	CAPITAL								

PARKING GARAGE

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
7325-03	Furniture & Fixtures	-	-	-	-	-	-	-	-
7365-03	Radio Equipment	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	91,729	95,708	150,532	113,653	112,112	112,112	112,112	112,112
						(38,420)	(38,420)	(38,420)	(38,420)
						-25.5%	-25.5%	-25.5%	-25.5%

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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL							
5120-03	Wages & Salaries (FT)	53,798	52,353	53,113	Wages for full & part time staff. Wages for full-time departmental staff.	53,113	53,113	53,113
5205-03	Temporary				Wages for part-time departmental staff.			
5401-03	Overtime	7,175	3,600	3,500	Wages for required overtime work.	3,500	3,500	3,500
5510	Health Insurance	10,769	11,125	11,918		11,918	11,918	11,918
5520	Retirement			5,364		5,364	5,364	5,364
5530	Social Security	4,116	4,173	4,331		4,331	4,331	4,331
5540	Workers Comp	2,722	2,185	1,361		1,361	1,361	1,361
5560	Deferred Comp			-				
5500-03	Employee Benefits & Taxes	17,607	17,483	22,974	Taxes and benefits for departmental employees.	22,974	22,974	22,974
	TOTAL PERSONNEL	78,580	73,437	79,587		79,587	79,587	79,587
	OPERATIONS & MAINTENANCE							
6500-03	Office Supplies	1,250	1,786	700	General office supplies used in garage operation. Signage	\$ 700	700	700
6502	Cleaning Supplies	600		300	Cleaning Supplies	\$ 300	300	300
6504	Maintenance Supplies	1,800		900	Mx Supplies	\$ 9,000	900	900
6505-03	Printing & Engraving	2,500	90	-	60,000 garage tickets + shipping. (Now only available in 20k lots.)	\$ -	-	-
6507-03	Advertising	50		-	Newspaper job advertisements	\$ 50	-	-
6514-03	Maintenance Contracts	9,050		4,000	Sprinkler System Elevators	\$ 1,500 \$ 2,100	4,000	4,000

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
					Automatic Doors	\$ 400	-	-
6602-03	Lot & Grounds Maintenance	1,000		500	Flowers, shrubbery, landscape	\$ -	500	500
					Asphalt Repair	\$ 500		
6603-03	Building & Structural Repair	2,000		-	Repairs to Concrete Decking	\$ -	-	-
6605-03	Electrical Repair	1,500		400	Cameras, Lighting, and repairs	\$ 400	400	400
6606-03	Painting Repairs	2,500		-	Painting of structure	\$ -	-	-
6607-03	Plumbing Repairs	1,000		750	Drain repair and cleaning	\$ 750	750	750
6609-03	Equipment Repair	22,500	37,607	12,000	Repair material for gate swing-arms, and mechanical readers.	\$ 12,000	12,000	12,000
6800-03	Telephone & Communication	950	733	475	Garage telephone cost	\$ 475	475	475
6801-03	Electricity Utility	21,852		11,000	Electricity costs .04880 kwh	\$ 11,000	11,000	11,000
6803-03	Water Utility	350		250	Water usage	\$ 250	250	250
6804-03	Sewer Utility	750		375	Storm Water charges	\$ 375	375	375
6805-03	Rubbish Removal	1,000		500	Trash Removal	\$ 500	500	500
6905-03	Medical Supplies	50		-	Replacement medical supplies. (Expiration of existing medical supplies.)	\$ 25	-	-
6908-03	Clothing-Uniforms	500		-	Employee yearly clothing allowance	\$ -	-	-
6913-03	Safety Equipment	750		375	Safety Shoes, gloves & wipes, blood pathogens	\$ 375	375	375

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	TOTAL O&M	71,952	40,216	32,525	TOTAL	32,525	32,525	32,525
7325-03	CAPITAL OUTLAY							
	Furniture & Fixtures		-					
	Operation Equipment							
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL GARAGE	150,532	113,653	112,112	TOTAL	112,112	112,112	112,112
				(38,420)		(38,420)	(38,420)	(38,420)
				-25.5%		-25.5%	-25.5%	-25.5%

PARKING GARAGE



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

EXPENSES

2023.5

	2019 Actual	2020 Actual	2021 Actual	2023.5 Budget		Labor	O&M	Capital	TOTAL
LEC						2,735,573	287,885	195,936	3,219,394
ENTERPRISE				-		ENTERPRISE			-
				\$ -		TOTAL DEPT.			3,219,394

Enterprise Fund:

See Enterprise Fund Section for Enterprise activities of this department

Statistics

Personnel

Regular

Grant & Contract

Statistics	Personnel	Regular		Grant & Contract	
		Full Time	Part Time	Full Time	Part Time
Department includes Patrol and Detectives Patrol deputies respond to approx 24,000 calls annually Detectives investigate approx. 700 cases per year 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" The Department has 13 contracts with communities and school districts for police services	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

1110606 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	2,544,943	2,590,953	3,034,107	2,596,583	1,559,724	1,559,724	1,559,724	1,559,724
				-		-	-	-	-
5401	Overtime	774,095	866,566	624,360	805,486	312,180	312,180	312,180	312,180
	Employee Benefits & Taxes	1,404,085	1,505,960	1,643,628	1,512,547	863,669	863,669	863,669	863,669
	TOTAL PERSONNEL SERVICES	4,723,124	4,963,479	5,302,095	4,914,615	2,735,573	2,735,573	2,735,573	2,735,573
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	23,886	7,039	16,300	8,770	8,150	8,150	8,150	8,150
6131	Gas, Oil, & Grease	156,274	133,351	190,000	182,967	115,000	115,000	115,000	115,000
6232	Electronic Equipment Repair	9,522	7,666	33,650	15,503	15,000	15,000	15,000	15,000
6501	Training Supplies	4,378	10,051	9,750	7,156	5,123	5,123	5,123	5,123
6314	Ammunition	44,920	52,643	61,500	58,010	35,000	35,000	35,000	35,000
6509	Books, Periodicals, & Subscriptions	11,390	13,938	11,600	10,548	9,212	9,212	9,212	9,212
6512	Training, Education, & Seminars	35,991	65,198	75,800	65,231	40,900	37,900	37,900	37,900
6905	Medical Supplies	2,849	326	3,500	1,699	1,500	1,500	1,500	1,500
6908	Clothing- Uniforms	42,957	45,841	42,000	38,199	21,000	21,000	21,000	21,000
6910	Criminal Investigation	44,294	40,693	41,000	51,647	30,000	30,000	30,000	30,000
6911	Canine Supplies & Equipment	24,893	22,989	20,000	20,472	10,000	10,000	10,000	10,000
6950	CALEA Expenses	10	267						
	TOTAL O&M	401,364	400,001	505,100	460,202	290,885	287,885	287,885	287,885
CAPITAL OUTLAY									
7345	Vehicles	408,125	420,000	422,705	416,176	168,000	168,000	168,000	168,000
7350	Office Equipment	946	249	4,000	4,011	2,000	2,000	2,000	2,000
7360	Employee Safety Equipment	23,858	31,455	26,575	34,214	12,436	12,436	12,436	12,436
7367	Dive Team	5,424	12,294	6,800	1,887	3,800	3,800	3,800	3,800
7366	Emergency Services Unit	16,202	4,033	14,000	3,819	7,500	7,500	7,500	7,500
7368	Honor Guard	3,063	12	2,500	1,328	1,200	1,200	1,200	1,200
7369	VIPS	2,483		-	2,014	1,000	1,000	1,000	1,000
7370	Explorers	360	362	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	460,462	468,405	476,580	463,449	195,936	195,936	195,936	195,936
	TOTAL ACTIVITY CENTER	5,584,949	5,831,884	6,283,775	5,838,266	3,222,394	3,219,394	3,219,394	3,219,394
						(3,061,381)	(3,064,381)	(3,064,381)	(3,064,381)
						-48.7%	-48.8%	-48.8%	-48.8%

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

1110606 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	3,034,107	2,596,583	1,559,724	Wages for full & part time staff. Wages for full-time departmental staff.	1,559,724	1,559,724	1,559,724
5401	Overtime	624,360	805,486	312,180	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.	312,180	312,180	312,180
5510	Health Insurance	881,842	819,142	490,370		490,370	490,370	490,370
5520	Retirement	356,342	344,778	172,186		172,186	172,186	172,186
5530	Social Security	281,785	253,071	143,201		143,201	143,201	143,201
5540	Workers Comp	110,245	88,512	55,123		55,123	55,123	55,123
5560	Deferred Comp	13,414	7,044	2,789		2,789	2,789	2,789
	Employee Benefits & Taxes	1,643,628	1,512,547	863,669	Benefits and taxes for departmental employees.	863,669	863,669	863,669
	TOTAL PERSONNEL SERVICES	5,302,095	4,914,615	2,735,573	-48.4% TOTAL	2,735,573	2,735,573	2,735,573
6130	OPERATIONS & MAINTENANCE Transportation & Lodging	16,300	8,770	8,150	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	8,150	8,150	8,150
6131	Gas, Oil, & Grease	190,000	182,967	115,000	Tactical/Negotiator Tream Specialized Training To provide gas for vehicles assigned to the law enforcement bureau. (77,139 gals at (\$3.00)	115,000	115,000	115,000
6232	Electronic Equipment Repair	33,650	15,503	15,000	Fund repairs for all mobile and portable radios at the	15,000	15,000	15,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6501	Training Supplies	9,750	7,156	5,123	the Sheriff's Office (Approx 100 radios). \$ 6,700	5,123	5,123	5,123
					Radar Calibration. \$ 4,500			
					Accident Reconstruction cables/license/subscription \$ 3,800			
					\$ 15,000			
					Misc Training Supplies \$ 500			
					Targets, Gun Cleaning Materials, CPR Supplies \$ 800			
					Inert OC/Pepperball Training, Targets/Cleaning Supplies \$ 3,823			
					PowerDMS - DUE 01/2023. \$ 5,123			
					Required firearm training- Law Enforcement \$ 17,303			
					.40 Cal Training LE/ESU \$ 3,250			
6314	Ammunition	61,500	58,010	35,000	Shotgun - \$ 1,500	35,000	35,000	35,000
					Rifle 223 cal - \$ 3,600			
					Rifle .308 cal \$ 1,072			
					9mm \$ 2,000			
					Less Lethal \$ 1,000			
					* Ammunition increased in cost by 10%, same amount of ammo required			
					ESU- Smoke, Non-Lethal, Distraction Devices and Gas \$ 4,675			
					\$7,600 (Increased Cost of Product)			
					Add ADA, Reasonable Accommodation, Ammo \$ 600			
					Situation Shooting Scenarios - Additional Ammo \$ 35,000			
6509	Books, Periodicals, & Subscriptions	11,600	10,548	9,212	Law enforcement statute literature required by law. incl. LEOM's \$ 9,212	9,212	9,212	9,212
					Maintain ongoing yearly needs.			
					CID GPS Tracker \$225, Cellebrite Mobile Device Examiner Licensing \$4300, Callyo \$3230, Dragon Speak \$2914 DUE 01/2023 \$ 9,212			
					\$ 9,212			

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6512-06	Training, Education, & Seminars	75,800	65,231	40,900	<p>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.</p> <p>Tactical/Negotiator Team Specialized Training 2,000 NYPD Homicide School - 1 Detectives 3,500 Mobile Device Examiner Advanced (Certification 5,800</p> <hr/> <p>\$ 40,900</p>	37,900	37,900	37,900
6905	Medical Supplies	3,500	1,699	1,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	1,500	1,500	1,500
6908	Clothing- Uniforms	42,000	38,199	21,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID.increase due to uniform cost increases.	\$ 21,000	21,000	21,000
6910	Criminal Investigation	41,000	51,647	30,000	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing. "Buy Money" for Investigations. Metro Forensic Unit \$30,000. DUE 2/2023	30,000	30,000	30,000
6911	Canine Supplies & Equipment	20,000	20,472	10,000	General supplies for canine requirements. Food, equipment, Boarding of K9 Dogs and medical expenses for dog (drug search, article search, tracking) - \$10,000.	10,000	10,000	10,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	TOTAL O&M	-	-	-		-	-	-
		505,100	460,202	290,885	TOTAL	287,885	287,885	287,885
	CAPITAL OUTLAY							
7345	Vehicles	422,705	416,176	168,000	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation.	168,000	168,000	168,000
					Vehicle fit up -3 new vehicles and refit step downs @ \$9,200	\$ 30,000		
					2 - AWD Ford Utility - \$40,000/ea	\$ 80,000		
					Fit up Emergency Equipment	\$ 18,000		
					1 - CID Cruiser	\$ 40,000		
						\$ 168,000		
7350	Office Equipment	4,000	4,011	2,000	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	2,000	2,000	2,000
7360	Employee Safety Equipment	26,575	34,214	12,436	Equipment for employees that enhance agency and public safety.	12,436	12,436	12,436
					Replacement equipment (3 radar units) \$7,800.	\$ 3,900		
					Replacement Parts	1,000		
					Replacement of Misc. Safety Equipment (Crowd Control)	800		
					Long Guns 1 X \$1200	1,200		
					3 Glocks @ \$409	1,227		
					Aim Point \$459	459		
					Small item electronics - \$1000.	\$ 500		
					1 - portable radio units P25 @ \$1,450	\$ 1,450		
					1 Mobile Radios - \$1,900.	\$ 1,900		
						\$ 12,436		

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
7367	Dive Team	6,800	1,887	3,800	Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$2800). 1 new tank @ \$500 Tank fill = \$500 per year incl. inspection, cert., etc. Lift \$ 3,800	3,800	3,800	3,800
7366	Emergency Services Unit	14,000	3,819	7,500	Miscellaneous equipment \$ 6,500 Night Vision Scope Batteries \$ 1,000 Uniforms, other, flashlights, helmets, radio headsets ALL EQUIPMENT UP 15%	7,500	7,500	7,500
7368	Honor Guard	2,500	1,328	1,200		1,200	1,200	1,200
7369	VIPS		2,014	1,000		1,000	1,000	1,000
7370	Explorers					-		
	TOTAL CAPITAL OUTLAY	476,580	463,449	195,936	TOTAL	195,936	195,936	195,936
	TOTAL LAW ENFORCEMENT	6,283,775	5,838,266	3,222,394	TOTAL	3,219,394	3,219,394	3,219,394
				(3,061,381)		(3,064,381)	(3,064,381)	(3,064,381)
				-48.7%		-48.8%	-48.8%	-48.8%

ENTERPRISE ACTIVITIES TOTAL	1,253,647
OVERALL DEPARTMENTAL EXPENSES	4,473,041

LAW ENFORCEMENT



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	2023.5 Budget
LEC				
ENTERPRISE				-
				\$ -

EXPENSES

2023.5

Labor	O&M	Capital	TOTAL
2,735,573	287,885	195,936	3,219,394
ENTERPRISE			-
TOTAL DEPT.			3,219,394

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

	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

1110606 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	2,544,943	2,590,953	3,034,107	2,596,583	1,559,724	1,559,724	1,559,724	1,559,724
				-	-	-	-	-	-
5401	Overtime	774,095	866,566	624,360	805,486	312,180	312,180	312,180	312,180
	Employee Benefits & Taxes	1,404,085	1,505,960	1,643,628	1,512,547	863,669	863,669	863,669	863,669
	TOTAL PERSONNEL SERVICES	4,723,124	4,963,479	5,302,095	4,914,615	2,735,573	2,735,573	2,735,573	2,735,573
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	23,886	7,039	16,300	8,770	8,150	8,150	8,150	8,150
6131	Gas, Oil, & Grease	156,274	133,351	190,000	182,967	115,000	115,000	115,000	115,000
6232	Electronic Equipment Repair	9,522	7,666	33,650	15,503	15,000	15,000	15,000	15,000
6501	Training Supplies	4,378	10,051	9,750	7,156	5,123	5,123	5,123	5,123
6314	Ammunition	44,920	52,643	61,500	58,010	35,000	35,000	35,000	35,000
6509	Books, Periodicals, & Subscriptions	11,390	13,938	11,600	10,548	9,212	9,212	9,212	9,212
6512	Training, Education, & Seminars	35,991	65,198	75,800	65,231	40,900	37,900	37,900	37,900
6905	Medical Supplies	2,849	326	3,500	1,699	1,500	1,500	1,500	1,500
6908	Clothing- Uniforms	42,957	45,841	42,000	38,199	21,000	21,000	21,000	21,000
6910	Criminal Investigation	44,294	40,693	41,000	51,647	30,000	30,000	30,000	30,000
6911	Canine Supplies & Equipment	24,893	22,989	20,000	20,472	10,000	10,000	10,000	10,000
6950	CALEA Expenses	10	267						
	TOTAL O&M	401,364	400,001	505,100	460,202	290,885	287,885	287,885	287,885
	CAPITAL OUTLAY								
7345	Vehicles	408,125	420,000	422,705	416,176	168,000	168,000	168,000	168,000
7350	Office Equipment	946	249	4,000	4,011	2,000	2,000	2,000	2,000
7360	Employee Safety Equipment	23,858	31,455	26,575	34,214	12,436	12,436	12,436	12,436
7367	Dive Team	5,424	12,294	6,800	1,887	3,800	3,800	3,800	3,800
7366	Emergency Services Unit	16,202	4,033	14,000	3,819	7,500	7,500	7,500	7,500
7368	Honor Guard	3,063	12	2,500	1,328	1,200	1,200	1,200	1,200
7369	VIPS	2,483		-	2,014	1,000	1,000	1,000	1,000
7370	Explorers	360	362	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	460,462	468,405	476,580	463,449	195,936	195,936	195,936	195,936
	TOTAL ACTIVITY CENTER	5,584,949	5,831,884	6,283,775	5,838,266	3,222,394	3,219,394	3,219,394	3,219,394
						(3,061,381)	(3,064,381)	(3,064,381)	(3,064,381)
						-48.7%	-48.8%	-48.8%	-48.8%

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

1110606 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	3,034,107	2,596,583	1,559,724	Wages for full & part time staff. Wages for full-time departmental staff.	1,559,724	1,559,724	1,559,724
5401	Overtime	624,360	805,486	312,180	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.	312,180	312,180	312,180
5510	Health Insurance	881,842	819,142	490,370		490,370	490,370	490,370
5520	Retirement	356,342	344,778	172,186		172,186	172,186	172,186
5530	Social Security	281,785	253,071	143,201		143,201	143,201	143,201
5540	Workers Comp	110,245	88,512	55,123		55,123	55,123	55,123
5560	Deferred Comp	13,414	7,044	2,789		2,789	2,789	2,789
	Employee Benefits & Taxes	1,643,628	1,512,547	863,669	Benefits and taxes for departmental employees.	863,669	863,669	863,669
	TOTAL PERSONNEL SERVICES	5,302,095	4,914,615	2,735,573	-48.4% TOTAL	2,735,573	2,735,573	2,735,573
6130	OPERATIONS & MAINTENANCE Transportation & Lodging	16,300	8,770	8,150	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	8,150	8,150	8,150
6131	Gas, Oil, & Grease	190,000	182,967	115,000	Tactical/Negotiator Tream Specialized Training To provide gas for vehicles assigned to the law enforcement bureau. (77,139 gals at (\$3.00)	115,000	115,000	115,000
6232	Electronic Equipment Repair	33,650	15,503	15,000	Fund repairs for all mobile and portable radios at the	15,000	15,000	15,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6501	Training Supplies	9,750	7,156	5,123	the Sheriff's Office (Approx 100 radios). \$ 6,700	5,123	5,123	5,123
					Radar Calibration. \$ 4,500			
					Accident Reconstruction cables/license/subscription \$ 3,800			
					\$ 15,000			
					Misc Training Supplies \$ 500			
					Targets, Gun Cleaning Materials, CPR Supplies \$ 800			
					Inert OC/Pepperball Training, Targets/Cleaning Supplies \$ 3,823			
					PowerDMS - DUE 01/2023. \$ 5,123			
					Required firearm training- Law Enforcement \$ 17,303			
					.40 Cal Training LE/ESU \$ 3,250			
6314	Ammunition	61,500	58,010	35,000	Shotgun - \$ 1,500	35,000	35,000	35,000
					Rifle 223 cal - \$ 3,600			
					Rifle .308 cal \$ 1,072			
					9mm \$ 2,000			
					Less Lethal \$ 1,000			
					* Ammunition increased in cost by 10%, same amount of ammo required			
					ESU- Smoke, Non-Lethal, Distraction Devices and Gas \$ 4,675			
					\$7,600 (Increased Cost of Product)			
					Add ADA, Reasonable Accommodation, Ammo \$ 600			
					Situation Shooting Scenarios - Additional Ammo \$ 35,000			
6509	Books, Periodicals, & Subscriptions	11,600	10,548	9,212	Law enforcement statute literature required by law. incl. LEOM's \$ 9,212	9,212	9,212	9,212
					Maintain ongoing yearly needs.			
					CID GPS Tracker \$225, Cellebrite Mobile Device \$ 9,212			
					Examiner Licensing \$4300, Callyo \$3230, Dragon Speak \$2914 DUE 01/2023 \$ 9,212			

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6512-06	Training, Education, & Seminars	75,800	65,231	40,900	<p>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.</p> <p>Tactical/Negotiator Team Specialized Training 2,000 NYPD Homicide School - 1 Detectives 3,500 Mobile Device Examiner Advanced (Certification 5,800</p> <hr/> <p>\$ 40,900</p>	37,900	37,900	37,900
6905	Medical Supplies	3,500	1,699	1,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	1,500	1,500	1,500
6908	Clothing- Uniforms	42,000	38,199	21,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID.increase due to uniform cost increases.	\$ 21,000	21,000	21,000
6910	Criminal Investigation	41,000	51,647	30,000	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing. "Buy Money" for Investigations. Metro Forensic Unit \$30,000. DUE 2/2023	30,000	30,000	30,000
6911	Canine Supplies & Equipment	20,000	20,472	10,000	General supplies for canine requirements. Food, equipment, Boarding of K9 Dogs and medical expenses for dog (drug search, article search, tracking) - \$10,000.	10,000	10,000	10,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	TOTAL O&M	-	-	-		-	-	-
		505,100	460,202	290,885	TOTAL	287,885	287,885	287,885
	CAPITAL OUTLAY							
7345	Vehicles	422,705	416,176	168,000	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation.	168,000	168,000	168,000
					Vehicle fit up -3 new vehicles and refit step downs @ \$9,200	\$ 30,000		
					2 - AWD Ford Utility - \$40,000/ea	\$ 80,000		
					Fit up Emergency Equipment	\$ 18,000		
					1 - CID Cruiser	\$ 40,000		
						\$ 168,000		
7350	Office Equipment	4,000	4,011	2,000	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	2,000	2,000	2,000
7360	Employee Safety Equipment	26,575	34,214	12,436	Equipment for employees that enhance agency and public safety. Replacement equipment (3 radar units) \$7,800. Replacement Parts Replacement of Misc. Safety Equipment (Crowd Control) Long Guns 1 X \$1200 3 Glocks @ \$409 Aim Point \$459 Small item electronics - \$1000. 1 - portable radio units P25 @ \$1,450 1 Mobile Radios - \$1,900.	12,436	12,436	12,436
						\$ 3,900		
						1,000		
						800		
						1,200		
						1,227		
						459		
						\$ 500		
						\$ 1,450		
						\$ 1,900		
						\$ 12,436		

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
7367	Dive Team	6,800	1,887	3,800	Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$2800). 1 new tank @ \$500 Tank fill = \$500 per year incl. inspection, cert., etc. Lift \$ 3,800	3,800	3,800	3,800
7366	Emergency Services Unit	14,000	3,819	7,500	Miscellaneous equipment \$ 6,500 Night Vision Scope Batteries \$ 1,000 Uniforms, other, flashlights, helmets, radio headsets ALL EQUIPMENT UP 15%	7,500	7,500	7,500
7368	Honor Guard	2,500	1,328	1,200		1,200	1,200	1,200
7369	VIPS		2,014	1,000		1,000	1,000	1,000
7370	Explorers					-		
	TOTAL CAPITAL OUTLAY	476,580	463,449	195,936	TOTAL	195,936	195,936	195,936
	TOTAL LAW ENFORCEMENT	6,283,775	5,838,266	3,222,394	TOTAL	3,219,394	3,219,394	3,219,394
				(3,061,381)		(3,064,381)	(3,064,381)	(3,064,381)
				-48.7%		-48.8%	-48.8%	-48.8%

ENTERPRISE ACTIVITIES TOTAL	1,253,647
OVERALL DEPARTMENTAL EXPENSES	4,473,041

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

2023.5

	2019 Actual	2020 Actual	2021 Actual	2023.5 Budget		Labor	O&M	Capital	TOTAL
CIV	239,740	171,128	147,217	110,925	Civil Process	169,586	29,225	1,125	199,936
	\$ 110,925								

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

1110608 DEPARTMENT: SHERIFF		ACTIVITY CENTER: CIVIL PROCESS							
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries(FT)	213,323	258,735	236,285	220,989	121,737	121,737	121,737	121,737
	Employee Benefits & Taxes	81,314	95,694	85,801	90,932	47,849	47,849	47,849	47,849
	TOTAL PERSONNEL SERVICES	294,638	354,428	322,086	311,921	169,586	169,586	169,586	169,586
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	29,154	25,112	37,000	25,938	18,500	18,500	18,500	18,500
6500	Office Supplies	780	668	1,500	328	750	750	750	750
6505	Printing & Engraving		331	750	1,000	375	375	375	375
6506	Postal Expenses	10,495	3,634	13,000	6,876	6,500	6,500	6,500	6,500
6800	Telephone & Communication	1,990	1,335	2,960	1,872	1,500	1,500	1,500	1,500
6908	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	29,225	29,225	29,225	29,225
	CAPITAL OUTLAY								
7350	Office Equipment	-	2,250	2,250	-	1,125	1,125	1,125	1,125
	TOTAL CAPITAL OUTLAY	-	2,250	2,250	-	1,125	1,125	1,125	1,125
	TOTAL ACTIVITY CENTER	338,257	388,959	381,146	349,135	199,936	199,936	199,936	199,936
						(181,210)	(181,210)	(181,210)	(181,210)
						-47.5%	-47.5%	-47.5%	-47.5%

CIVIL PROCESS

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

1110608 DEPARTMENT: SHERIFF		ACTIVITY CENTER: CIVIL PROCESS						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	236,285	220,989	121,737	Wages for full & part time staff.	121,737	121,737	121,737
5510	Health Insurance	44,043	50,765	21,835		21,835	21,835	21,835
5520	Retirement	15,115	16,304	12,417		12,417	12,417	12,417
5530	Social Security	18,076	16,985	9,313		9,313	9,313	9,313
5540	Workers Comp	8,567	6,878	4,284		4,284	4,284	4,284
5560	Deferred Comp							
	Employee Benefits & Taxes	85,801	90,932	47,849	Benefits and taxes for Civil Deputies.	47,849	47,849	47,849
	TOTAL PERSONNEL SERVICES	322,086	311,921	169,586	-47% TOTAL	169,586	169,586	169,586
OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	37,000	25,938	18,500	Mileage reimbursements for process serving. (Increasing trend) \$ 12,000	18,500	18,500	18,500
6500	Office Supplies	1,500	328	750	Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.	750	750	750
6505	Printing & Engraving	750	1,000	375		375	375	375
6506	Postal Expenses	13,000	6,876	6,500	Postage fees for process serving.	6,500	6,500	6,500
6800	Telephone & Communication	2,960	1,872	1,500	Departmental phone expenses. (average of last 3 years) \$ (510) Purchase Iphones (\$200*4=\$800)monthly data plans \$45 month *12 *4=\$2160	1,500	1,500	1,500
6908	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	29,225	TOTAL	29,225	29,225	29,225
CAPITAL OUTLAY								
7350	Office Equipment	2,250		1,125	Office equipment for Civil division.	1,125	1,125	1,125
					3 chairs - \$500/piece, replace old/broken	1,500		
	TOTAL CAPITAL OUTLAY	2,250	-	1,125	TOTAL	1,125	1,125	1,125
	TOTAL CIVIL PROCESS	381,146	349,135	199,936	TOTAL	199,936	199,936	199,936

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
				(181,210)		(181,210)	(181,210)	(181,210)
				-47.5%		-47.5%	-47.5%	-47.5%

CIVIL PROCESS



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

2023.5

	2019 Actual	2020 Actual	2021 Actual	2023.5 Budget	Type of Revenue	Labor	O&M	Capital	TOTAL
Deeds	1,721	1,772	16,182	1,250	Register of Deeds - Misc. Revenue	288,635	86,050	1,000	375,685
Deeds	1,656,239	2,210,211	2,612,207	600,000	Register of Deeds - Recording Fees				
Deeds	1,344,983	1,484,719	2,090,867	500,000	Register of Deeds - Transfer Tax				
Deeds	373,177	418,268	278,665	75,000	Register of Deeds - Copies				
Deeds	-								
Deeds	\$ 3,376,120	\$ 4,114,969	\$ 4,997,921	\$ 1,176,250					

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	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS									
ACCT #	ACCOUNT DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES								
				Wages for full & part time staff.					
5120	Wages & Salaries (FT)	326,150	357,291	381,149	352,563	206,367	206,367	206,367	206,367
5401	Overtime			-	-	-	-	-	-
5500	Employee Benefits & Taxes	137,191	150,106	178,561	161,255	82,268	82,268	82,268	82,268
	TOTAL PERSONNEL SERVICES	463,341	507,397	559,710	513,818	288,635	288,635	288,635	288,635
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	5,761	2,456	6,300	173	1,000	1,000	1,000	1,000
6500	Office Supplies	7,339	5,980	7,500	4,290	3,750	2,500	2,500	2,500
6505	Printing & Engraving	689	327	850	375	400	400	400	400
6506	Postal Expenses	17,629	10,365	14,000	10,833	6,250	6,250	6,250	6,250
6507	Advertising			-	-	-	-	-	-
6508	Dues	430	430	450	430	150	150	150	150
6512	Training & Education	1,235	1,595	3,500	200	750	750	750	750
6513	Leases & Service Agreements	158,207	167,486	143,500	170,045	71,750	71,750	71,750	71,750
6800	Telephone & Communication	5,734	5,577	6,500	4,952	3,250	3,250	3,250	3,250
	TOTAL O&M	197,024	194,216	182,600	191,300	87,300	86,050	86,050	86,050
	CAPITAL OUTLAY								
7350	Office Equipment	3,405	1,249	4,000	2,776	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	3,405	1,249	4,000	2,776	1,000	1,000	1,000	1,000
	TOTAL DEPARTMENT	663,771	702,863	746,310	707,894	376,935	375,685	375,685	375,685
						(369,375)	(370,625)	(370,625)	(370,625)
						-49.5%	-49.7%	-49.7%	-49.7%

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	381,149	352,563	206,367	Wages for full-time departmental staff.	206,367	206,367	206,367
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	118,728	107,113	49,296		49,296	49,296	49,296
5520	Retirement	28,559	26,012	15,345		15,345	15,345	15,345
5530	Social Security	29,158	25,414	15,787		15,787	15,787	15,787
5540	Workers Comp	2,116	1,699	1,058		1,058	1,058	1,058
5560	Deferred Comp		1,018	782		782	782	782
5500	Employee Benefits & Taxes	178,561	161,255	82,268	Taxes and benefits for departmental employees.	82,268	82,268	82,268
	TOTAL PERSONNEL SERVICES	559,710	513,818	288,635	-48.4% TOTAL	288,635	288,635	288,635
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	6,300	173	1,000	Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings	1,000	1,000	1,000
6500	Office Supplies	7,500	4,290	3,750	General office supplies used in the Registry, Soap for bathrooms and kitchen, used by Registry and Assessing	2,500	2,500	2,500
					Subscription to Portland Press Herald, Water (used by public and Assessing)			
6505	Printing & Engraving	850	375	400	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	400	400	400
6506	Postal Expenses	14,000	10,833	6,250	Registry postal costs in mail back of original docs Yearly fee for postal box rental.	6,250	6,250	6,250
6507	Advertising				Posting position vacancies.			

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
6508	Dues	450	430	150	Membership fees associated with the Registry of Deeds Association, PRIA	150	150	150	
6512	Training & Education	3,500	200	750	Seminars & Supervisor Training, PRIA Conference	750	750	750	
6513	Leases & Service Agreements	143,500	170,045	71,750	Avenu contract (with maintenance.) Lease copy machines. (1) Plan machine contract. Records retention Parking Leases for 8 vehicles for \$185+ Postage Meter lease/maintenance	71,750	71,750	71,750	
6800	Telephone & Communication	6,500	4,952	3,250	Telephone exp at Pearl Street @ \$300 month Time Warner Internet \$175 month	3,250	3,250	3,250	
	TOTAL O&M	182,600	191,300	87,300	TOTAL	86,050	86,050	86,050	
	CAPITAL OUTLAY								
7350	Office Equipment	4,000	2,776	1,000	Plan cabinets , Bookcases, stools and fatigue mats	1,000	1,000	1,000	
	TOTAL CAPITAL OUTLAY	4,000	2,776	1,000	TOTAL	1,000	1,000	1,000	
	TOTAL DEEDS	746,310	707,894	376,935	TOTAL	375,685	375,685	375,685	
				(369,375)		(370,625)	(370,625)	(370,625)	
				-49.5%		-49.7%	-49.7%	-49.7%	

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

2022

	2019 Actual	2020 Actual	2021 Actual	2023.5 Budget		Labor	O&M	Capital	TOTAL
Prob	423,195	441,886	660,918	275,000	Register of Probate - Fees	313,310	85,600	-	398,910
Prob	48,039	45,109	53,842	22,500	Register of Probate - Notices				
Prob	26,265	28,210	33,719	15,000	Register of Probate - Abstracts				
Prob	26,377	16,344	20,983	6,500	Register of Probate - Handling				
Prob	30,322	29,963	32,220	11,000	Register of Probate - Forms				
Prob	\$ 554,198	\$ 561,512	\$ 801,682	\$ 330,000					

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	3	1	
Name Changes	319	360	JUDGE OF PROBATE	1		
Adoption Matters	117	48	LEGAL ASSISTANT	1		
Foreign Domilicary		86				
Civil Matters	20	10				
Annual types of cases:	2,525	2,273				
				7	1	

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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES			Nadeen Daniels, Registrar					
5120	Wages & Salaries (FT)	345,234	367,362	430,721	405,607	226,861	226,861	226,861	226,861
5500	Employee Benefits & Taxes	113,321	117,223	154,993	143,575	86,449	86,449	86,449	86,449
	TOTAL PERSONNEL SERVICES	458,555	484,586	585,714	549,182	313,310	313,310	313,310	313,310
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	2,551	64	2,000	324	750	750	750	750
6301	Professional Services	2,031	1,453	5,000	4,849	2,500	2,500	2,500	2,500
6305	Stenographer - Transcripts		-	1,000	251	500	500	500	500
6306	Attorneys - Court Appointed	37,742	19,590	52,000	40,609	30,000	30,000	30,000	30,000
6401	Insurance- Liability	372	383	380	264	200	200	200	200
6500	Office Supplies	6,610	5,124	6,000	6,639	3,750	3,750	3,750	3,750
6505	Printing & Engraving	179	440	500	345	250	250	250	250
6506	Postal Expenses	7,856	7,324	7,300	10,170	6,000	6,000	6,000	6,000
6507	Advertising	11,532	10,829	12,000	13,121	7,500	7,500	7,500	7,500
6508	Dues	275	450	675	400	225	225	225	225
6509	Books, Periodicals, & Subscriptions	5,859	5,091	5,100	5,702	3,000	3,000	3,000	3,000
6512	Training, Education, & Seminars	5,861	1,786	1,800	100	500	500	500	500
6513	Leases & Service Agreements	1,376	1,808	1,800	1,823	950	950	950	950
6700	Abstract Fees	14,833	15,909	16,000	18,258	9,000	9,000	9,000	9,000
6800	Telephone & Communication	196	196	250	944	475	475	475	475
6807	Visitor Expenses	30,964	29,050	36,000	33,475	20,000	20,000	20,000	20,000
	TOTAL O&M	128,236	99,496	147,805	137,272	85,600	85,600	85,600	85,600
	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	398,910	398,910	398,910	398,910
						(334,609)	(334,609)	(334,609)	(334,609)
						-45.6%	-45.6%	-45.6%	-45.6%

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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL				Nadeen Daniels, Registrar			
5120	Wages & Salaries (FT)	430,721	405,607	226,861	Wages for full & part time staff.	226,861	226,861	226,861
5510	Health Insurance	84,516	81,713	50,912		50,912	50,912	50,912
5520	Retirement	26,210	23,674	12,183		12,183	12,183	12,183
5530	Social Security	32,950	30,841	17,355		17,355	17,355	17,355
5540	Workers Comp	1,384	1,111	692		692	692	692
5560	Deferred Comp	9,933	6,236	5,307		5,307	5,307	5,307
5500	Employee Benefits & Taxes	154,993	143,575	86,449	Benefits and taxes for departmental employees.	86,449	86,449	86,449
	TOTAL PERSONNEL SERVICES	585,714	549,182	313,310	-46.5% TOTAL	313,310	313,310	313,310
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	324	750	Direct travel expenses related to judicial conferences, registers' meetings, educational seminars/workshops, legislative hearings.	750	750	750
6301	Professional Services	5,000	4,849	2,500	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.	2,500	2,500	2,500
6305	Stenographer - Transcripts	1,000	251	500	Expenses for recording and transcription	500	500	500
6306	Attorneys - Court Appointed	52,000	40,609	30,000	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.	30,000	30,000	30,000

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6401	Insurance- Liability	380	264	200	Liability Insurance \$138; MCCA RISK POOL \$192.52; BROKER FEE \$21.64	200	200	200
6500	Office Supplies	6,000	6,639	3,750	Paper, electronic storage media, toner, docket pages, case folders and label system, reproduction supplies, office sundries	3,750	3,750	3,750
6505	Printing & Engraving	500	345	250	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)	250	250	250
6506	Postal Expenses	7,300	10,170	6,000	Postage	6,000	6,000	6,000
6507	Advertising	12,000	13,121	7,500	Newspaper legal notice advertising.	7,500	7,500	7,500
6508	Dues	675	400	225	ME Probate Judges \$275; Nat'l College of Probate \$150; Cleaves Law Library \$150; ME Assn. Registers \$100	225	225	225
6509	Books, Periodicals, & Subscriptions	5,100	5,702	3,000	Bar Directory; Law books and statutes updates: Probate & Family Law, Civil Rules; Online Legal Research Subscriptions (case law)	3,000	3,000	3,000
6512	Training, Education, & Seminars	1,800	100	500	Legal Education Seminars; Staff Development. Increased training demands for Judge and Register during 2020 as a result of new Probate Code.	500	500	500
6513	Leases & Service Agreements	1,800	1,823	950	Photocopier In the past, ICON service fee was charged to this account; 2017 ICON fees are now charged to surcharge account	950	950	950

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6700	Abstract Fees	16,000	18,258	9,000	Required recording fees to Register of Deeds for deed transfers concerning probated estates. **Pass through expense	9,000	9,000	9,000
6800	Telephone & Communication	250	944	475	Local and long distance telephone charges, mobile telephone services, radio paging services for on call response	475	475	475
6807	Visitor /Fingerprint Expe	36,000	33,475	20,000	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	20,000	20,000	20,000
	TOTAL O&M	147,805	137,272	85,600	TOTAL	85,600	85,600	85,600
	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	398,910	TOTAL	398,910	398,910	398,910
				(334,609)		(334,609)	(334,609)	(334,609)
				-45.6%		-45.6%	-45.6%	-45.6%

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	2023.5 Budget
		No revenues	-	
				\$ -

EXPENSES

2023.5

Labor	O&M	Capital	TOTAL
249,114	64,958	500	314,572

Statistics

<p>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</p>
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Personnel

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

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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES		Wages for full & part time staff.						
5120	Wages & Salaries (FT)	326,174	358,523	373,921	360,188	197,667	197,667	197,667	197,667
5401	Overtime	2,060	399	1,500	534	250	250	250	250
5500	Employee Benefits & Taxes	109,179	112,110	136,905	117,656	51,197	51,197	51,197	51,197
	TOTAL PERSONNEL SERVICES	437,413	471,032	512,326	478,378	249,114	249,114	249,114	249,114
6130	Transportation & Lodging	1,079	153	2,000	3	200	200	200	200
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	200	200	200	200
6500	Office Supplies	3,921	4,331	4,500	4,424	2,000	2,000	2,000	2,000
6505	Printing & Engraving	515	437	1,000	566	575	575	575	575
6506	Postal Expenses	4,552	4,216	5,500	3,913	2,750	2,750	2,750	2,750
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	250	250	250	250
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract	56,895	55,179	63,000	69,661	32,243	32,243	32,243	32,243
6800	Telephone & Communication	76	196	1,200	719	1,200	1,200	1,200	1,200
	TOTAL O&M	90,725	101,205	104,935	105,247	64,958	64,958	64,958	64,958
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	3,674	90	1,000	-	500	500	500	500
	TOTAL CAPITAL OUTLAY	3,674	90	1,000	-	500	500	500	500
	DEPARTMENT TOTAL	531,812	572,328	618,261	583,625	314,572	314,572	314,572	314,572
						(303,689)	(303,689)	(303,689)	(303,689)
						-49.1%	-49.1%	-49.1%	-49.1%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.			
5120	Wages & Salaries (FT)	373,921	360,188	197,667	Wages for full-time departmental staff.	197,667	197,667	197,667
5401	Overtime	1,500	534	250	Wages for required overtime work.	250	250	250
5510	Health Insurance	68,287	52,587	-		-		
5520	Retirement	38,514	35,852	35,364		35,364	35,364	35,364
5530	Social Security	28,720	28,106	15,141		15,141	15,141	15,141
5540	Workers Comp	1,384	1,111	692		692	692	692
5560	Deferred Comp	-	-	-				
5500	Employee Benefits & Taxes	136,905	117,656	51,197	Taxes and benefits for departmental staff.	51,197	51,197	51,197
	TOTAL PERSONNEL SERVICES	512,326	478,378	249,114	-51.4%	249,114	249,114	249,114
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	3	200	Costs to attend conferences and mileage	200	200	200
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	200	Departmental share of insurance costs.	200	200	200
6500	Office Supplies	4,500	4,424	2,000	Departmental office supply costs.	2,000	2,000	2,000
6505	Printing & Engraving	1,000	566	575	Envelope, pr checks, ap checks and printing . GFOA Blue Book	575	575	575
6506	Postal Expenses	5,500	3,913	2,750	Postage costs.	2,750	2,750	2,750
6508	Dues	1,335	1,145	1,540	GFOA. For Finance and County (County topped 300k)	1,540	1,540	1,540
6512	Training, Education, & Seminars	2,000	1,232	250	NESGFOA Conference, day classes	250	250	250

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT							
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET	
6513	Leases & Service Agreements				Photocopier				
6514	Maintenance Contract	63,000	69,661	32,243	Maintenance contract for munis software Access on Demand Timekeeping Software	32,243	32,243	32,243	
6800	Telephone & Communication	1,200	719	1,200	Phone expenses. Cell phone \$40 stipend	1,200	1,200	1,200	
	TOTAL O&M	104,935	105,247	64,958		64,958	64,958	64,958	
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,000		500	Office replacement needs.	500	500	500	
	CAPITAL OUTLAY	1,000	-	500		500	500	500	
	TOTAL FINANCE	618,261	583,625	314,572	TOTAL	314,572	314,572	314,572	
				(303,689)		(303,689)	(303,689)	(303,689)	
				-49.1%		-49.1%	-49.1%	-49.1%	

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

2023.5

Revenue	Service	2022 REVENUES	2023.5 REVENUES				
				Labor	O&M	Capital	TOTAL
				1,665,126	188,400	-	1,853,526
Baldwin	Fire & Rescue	12,069	6,103				
Bridgton	PP/FD/EMS	122,262	64,528				
Casco	Fire & Rescue	29,626	14,639				
Chebeague Island	Fire & Rescue	2,700	1,369				
Cumberland	Fire/Res/PD	169,242	85,883				
Frye Island	Fire/Res/PD	3,695	1,874				
Gorham	Fire/Res/PD	384,410	218,382				
Gray	Fire & Rescue	61,429	31,161				
Harpswell	Fire & Rescue	37,527	9,825				
Harrison	Fire & Rescue	21,613	20,199				
Long Island	Fire & Rescue	1,821	940				
Naples	Fire & Rescue	30,655	15,759				
New Gloucester	Fire & Rescue	43,876	22,789				
North Yarmouth	Fire & Rescue	29,645	14,604				
Pownal		12,667	6,287				
Raymond	Fire & Rescue	35,120	18,212				
Sebago		14,968	7,639				
Standish	Fire & Rescue	80,185	40,519				
Windham	Fire/Res/PD	399,014	202,482				
Verizon Lease		24,000	12,000				
		1,516,523	795,192				

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	0	
SHIFT SUPERVISOR	7	
DISPATCHER	27.5	0
	36.5	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	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,709,312	1,802,318	2,011,078	1,685,339	1,067,341	1,067,341	1,067,341	1,067,341
5205	Wages & Salaries (PT)	75,141	40,742	5,000	2,497	1,250	1,250	1,250	1,250
5401	Overtime	271,928	310,478	220,346	398,455	110,000	110,000	110,000	110,000
5500	Employee Benefits & Taxes	819,702	821,743	882,186	819,883	486,535	486,535	486,535	486,535
	TOTAL PERSONNEL SERVICES	2,876,083	2,975,281	3,118,610	2,906,174	1,665,126	1,665,126	1,665,126	1,665,126
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	10,747	2,294	10,000	6,599	5,000	5,000	5,000	5,000
6131	Gas, oil and Grease			-	-	-	-	-	-
6230	Radio Site Rental	92,952	89,081	108,683	101,108	54,000	54,000	54,000	54,000
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	500	500	500	500
6401	Insurance-Liability	201	211	300	143	150	150	150	150
6500	Office Supplies	4,818	4,585	5,000	6,948	2,500	3,000	3,000	3,000
6505	Printing & Engraving	255	40	500	563	250	250	250	250
6506	Postal Expenses	1,263		250	232	-	-	-	-
6507	Advertising			-	-	-	-	-	-
6508	Dues	1,077	534	1,500	534	-	1,500	1,500	1,500
6509	Books, Periodicals, & Subscriptions			200	119	-	-	-	-
6511	Equipment Rental			-	-	-	-	-	-
6512	Training, Education, & Seminars	5,552	3,272	32,000	25,732	20,000	16,000	16,000	16,000
6513	Leases & Service Agreements	99,447	125,014	141,347	117,223	80,000	80,000	80,000	80,000
6609	Equipment Repair	153		1,000	-	-	-	-	-
6800	Telephone & Communication	26,506	24,739	30,000	27,055	15,000	15,000	15,000	15,000
6908	Clothing & Uniforms	5,246	5,050	7,000	7,041	3,000	3,000	3,000	3,000
	TOTAL O&M	254,245	262,115	348,780	298,435	190,400	188,400	188,400	188,400
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	1,855,526	1,853,526	1,853,526	1,853,526
						(1,618,864)	(1,620,864)	(1,620,864)	(1,620,864)
						-46.6%	-46.7%	-46.7%	-46.7%

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS								
ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	2,011,078	1,685,339	1,067,341	Wages for full & part time staff. Wages for full-time departmental staff. Additional Holiday	1,067,341	1,067,341	1,067,341
5205-05	Part-Time	5,000	2,497	1,250	Wages for part-time departmental staff. +35??? (4 trainees x 40 hours x 18 weeks @ \$ per hour *Increase by \$33,280 (Per diem PT 20 to 40 hours)	1,250	1,250	1,250
5401	Overtime	220,346	398,455	110,000	Wages for required overtime work. +35???	110,000	110,000	110,000
5510	Health Insurance	526,490	475,650	297,397		297,397	297,397	297,397
5520	Retirement	176,937	184,250	103,554		103,554	103,554	103,554
5530	Social Security	171,086	153,822	81,747		81,747	81,747	81,747
5540	Workers Comp	7,673	6,161	3,837		3,837	3,837	3,837
5560	Deferred Comp							
5500	Employee Benefits & Taxes	882,186	819,883	486,535	Taxes and benefits for departmental employees.	486,535	486,535	486,535
	TOTAL PERSONNEL SERVICES	3,118,610	2,906,174	1,665,126	-46.6%	1,665,126	1,665,126	1,665,126
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	10,000	6,599	5,000	Lodging, Food, Travel and mileage reimbursements out of state conference lodging Force meals - mandatory academy training	10,000	5,000	5,000
6131	Gas, Oil and Grease	-			Gas for Communication vehicle/ Diesel	1,200		
6230	Radio Site Rental	108,683	101,108	54,000	Towers at Harrison,Portland,Gray, Harpswell Towers at Casco and CCRCC Add 5 % annual increase	\$ 103,262 \$ 5,421 \$ 108,683	54,000	54,000
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	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
6301	Professional Services	1,000	636	500	Legal Reviews and transcription	1,000	500	500
6401	Insurance-Liability	300	143	150		300	150	150
6500	Office Supplies	5,000	6,948	2,500	General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges. Recorder tapes.	6,500	3,000	3,000
6505	Printing & Engraving	500	563	250	Letter head paper., Business cards, and badges and Year end reports	500	250	250
6506	Postal Expenses	250	232	-	Departmental postage expenses.	1,000	-	-
6507	Advertising				Ads for personnel vacancies in local paper			
6508	Dues	1,500	534		National Emergency Number Association (2). APCO Membership -2, News	1,500	1,500	1,500
6509	Books	200	119	-	Pub Education supplies	200	-	-
6511	Equipment Rental				Rental of equipment used by the communications center. \$ Pagers	-		
6512	Training, Education, & Seminars	32,000	25,732	20,000	Yearly Mandated Training CTO/ETC/911/METRO/CPR	52,000	16,000	16,000

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
					Out of State Spillman (1)	\$ 5,000		
					Out of State APCO	\$ 5,000		
					Local Maine NENA	\$ 3,000		
6513	Leases & Service Agreements	141,347	117,223	80,000	Acorn Recorder Maintenance	\$ 3,050	80,000	80,000
					Lease new photo copier	\$ 1,700		
					Copy charges.	\$ 258		
					Critical (current 770) (proposed 2635)	\$ 770		
				1/2 yr	Guardian Tracker	\$ 1,988		
				1/2 yr	Code Red Annual plus 9-1-1 Data	\$ 22,898		
				1/2 yr	I Am Responding	\$ 14,275		
				1/2 yr	Schedule Express	\$ 6,864		
				1/2 yr	Power DMS	\$ 3,948		
				1/2 yr	Crown Point	\$ 690		
					AQUA Second License	\$ 500		
				monthly	RCM Zetron service plan agreement	\$ 19,250		
				monthly	RCM Zetron labor agreement	\$ 15,360		
				monthly	RCM Maintenance agreement	\$ 51,853		
						\$ 143,404		
6609	Equipment Repair	1,000		-	Funds to support ongoing equipment maintenance. Shredder, fax, recorder maintenance. Equipment repairs not covered by the maintenance contract.	1,000		
6800	Telephone & Communication	30,000	27,055	15,000	Telephone services.	\$ 30,000	15,000	15,000
					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			

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ADOPTED BUDGET	2021 ACTUAL EXPENSE	2023.5 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
					ESCB 911 Lines			
6908	Clothing- Uniforms	7,000	7,041	3,000	Uniforms for dispatchers	\$ 7,000	3,000	3,000
		-	-	-			-	-
	TOTAL O&M	348,780	298,435	190,400		188,400	188,400	188,400
	CAPITAL OUTLAY							
7350	Office Equipment				Dispatcher chair replacement			
7365	Needed Equipment	7,000	5,063	-	*Add One Workstation \$7000			
					Workstation parts / Shredder / Misc	\$ 7,000	-	-
					Radio equipment	\$ -		
		-	-	-			-	-
	TOTAL CAPITAL OUTLAY	7,000	5,063	-		\$ 12,000	-	-
	TOTAL COMMUNICATIONS	3,474,390	3,209,672	1,855,526		1,853,526	1,853,526	1,853,526
				(1,618,864)		(1,620,864)	(1,620,864)	(1,620,864)
				-46.59%		-46.7%	-46.7%	-46.7%

EMERGENCY COMMUNICATIONS
CCRCC

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	705,530	815,000	766,580	134,207	-	-	-	-
		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	-	-	-	-
		MBB 2020 Debt				29,019	-	-	-	-
		2022 NEW Debt				60,000	-	-	-	-
		TOTAL BOND DEBT SERVICE	705,530	815,000	766,580	659,753	230,000	230,000	230,000	230,000
		INTEREST								
11-120		2012- County CIP Debt	166,704	200,580	178,268	21,194	8,151	8,151	8,151	8,151
		2014- County CIP Debt				45,894	5,025	5,025	5,025	5,025
		2016- County CIP Debt				25,821	12,660	12,660	12,660	12,660
		2018- County CIP Debt				62,400	28,300	28,300	28,300	28,300
		MBB 2020 Debt				3,892	1,759	1,759	1,759	1,759
		2022 NEW Debt				21,000	-	-	-	-
		TOTAL BOND DEBT INTEREST	166,704	200,580	178,268	180,201	55,895	55,895	55,895	55,895
		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	-	-	-	-
		TOTAL DEBT EXPENSE - LOANS	153,972	146,231	39,540	161,000	41,000	41,000	41,000	41,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	6,511	7,516	11,172	6,000	3,000	3,000	3,000	3,000
11-140	5550	Unemployment Insurance	16,496	56,772	9,276	25,000	10,000	10,000	10,000	10,000
11-141	5501	Salary / Benefits / Termination Pay	300,000	335,000	1,085,000	435,000	200,000	200,000	200,000	200,000
11-141	9526	County Capital Improvement Reserve for CIP	955,100	1,352,200	1,907,100	339,100	169,700	169,700	169,700	169,700
11-141	9500	Civic Center Operational Subsidy	475,636	821,931	1,116,179	564,271	110,000	110,000	110,000	110,000
11-141	5502	Contingent Appropriation	31,053	47,798	55,319	45,000	22,500	22,500	22,500	22,500
11-141	9498	Referendum and Public Information	40,114	57,270	29,464	195,000	50,000	50,000	50,000	50,000
		TOTAL NON-DEPARTMENTAL	1,824,910	2,678,488	4,213,510	1,609,371	565,200	565,200	565,200	565,200
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	2,851,116	3,840,300	5,197,898	2,610,325	892,095	892,095	892,095	892,095
							(1,718,231)	(1,718,230)	(1,718,230)	(1,718,230)

ACCT #	ACCT #	DESCRIPTION	2019 ACTUAL	2020 Actual	2021 Actual	2022 FINAL BUDGET	2023.5 BUDGET REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 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				
11-120	9103	2003- Civic Center Revolving Bond -to Civic Ctr Page		330,000		170,000	175,000	175,000	175,000	175,000
		2014- CIA CIP Debt				35,000	35,000	35,000	35,000	35,000
		2016- CIA CIP Debt				120,000	120,000	120,000	120,000	120,000
		2018- CIA CIP Debt				58,473				
		TOTAL BOND DEBT SERVICE	1,853,488	1,745,000	-	1,679,266	330,000	330,000	330,000	330,000
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	379,980	379,980	379,980	379,980
11-120	9202	2003- Civic Center Revolving Bond - to Civic Ctr page		53,287		35,588	16,519	16,519	16,519	16,519
		2014- CIA CIP Debt				16,375	5,519	5,519	5,519	5,519
		2016- CIA CIP Debt				14,942	6,321	6,321	6,321	6,321
		2018- CIA CIP Debt				14,000	9,900	9,900	9,900	9,900
		TOTAL BOND DEBT SERVICE	1,053,499	742,344	-	907,473	418,239	418,239	418,239	418,239

GRANT REQUESTS

COUNTY OF CUMBERLAND
FISCAL YEAR 2023.5

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	2023.5 GRANT REQUEST	2023.5 PRELIM	2023.5 FC BUDGET	2023.5 FINAL BUDGET
8002	Cumberland County Extension Association	135,000	115,000	115,000	60,000	60,000	60,000	60,000
8003	Cumberland County Soil & Water	18,000	18,000	18,000	9,000	9,000	9,000	9,000
8005	Portland Public Library	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	8,000	8,000	8,000	8,000
	Coastal County Workforce Board	1,000	1,000	1,000				
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000				
	Total	286,000	275,000	275,000	77,000	77,000	77,000	77,000

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	
New LEC	Taser Replacement	6,000									
	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		-		-		-		-	