

Maine
Cumberland **County**



ANNUAL BUDGET 2024-2025

County of Cumberland, Maine

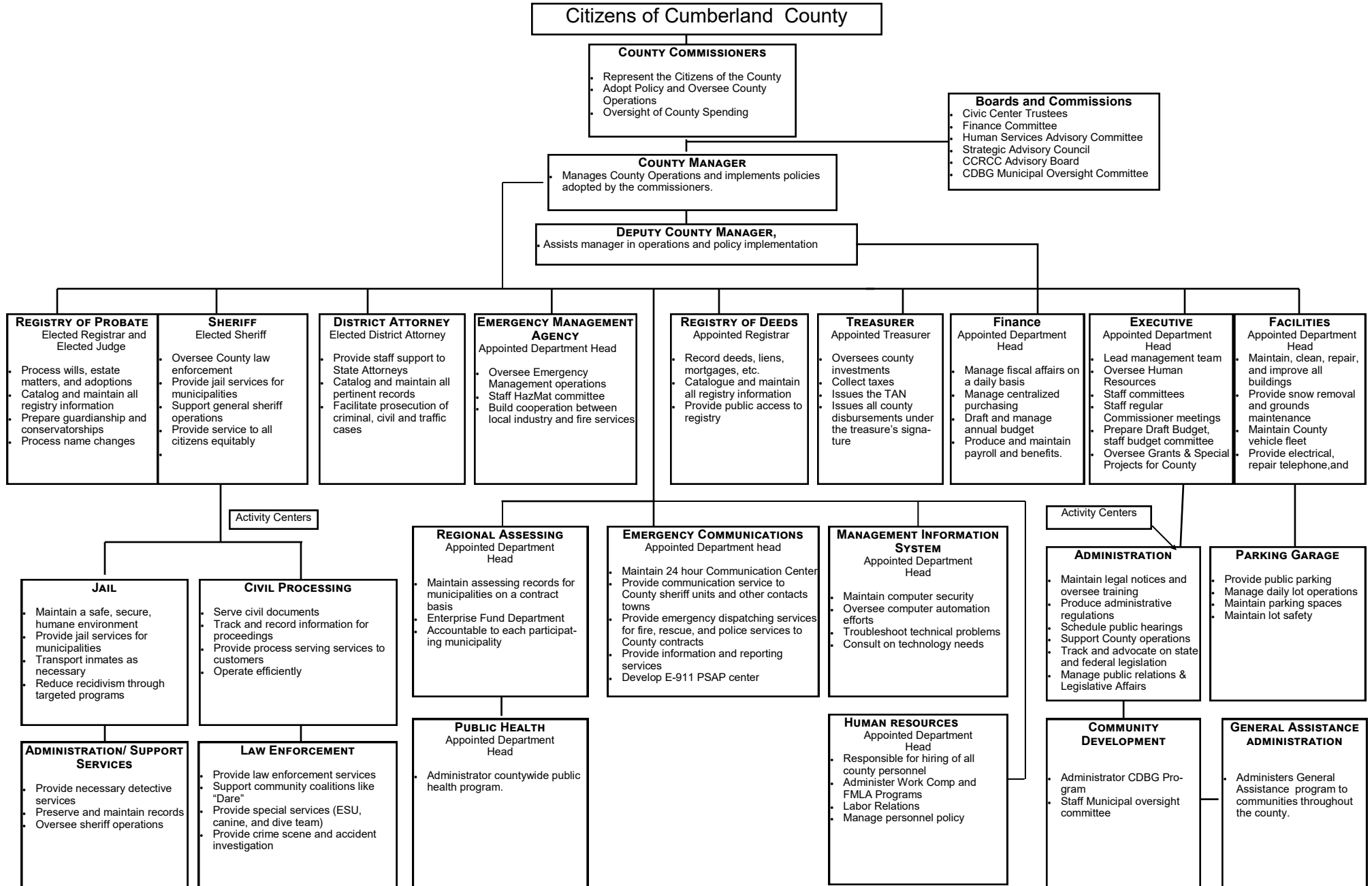


Cumberland County Government
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**FY 2024-25
COUNTY OF CUMBERLAND
ORGANIZATION CHART**



County of Cumberland

Elected and Appointed Officials

2024-25

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	Susan Schwartz	871-8382
Sheriff	Kevin Joyce	774-1444

Appointed Officials

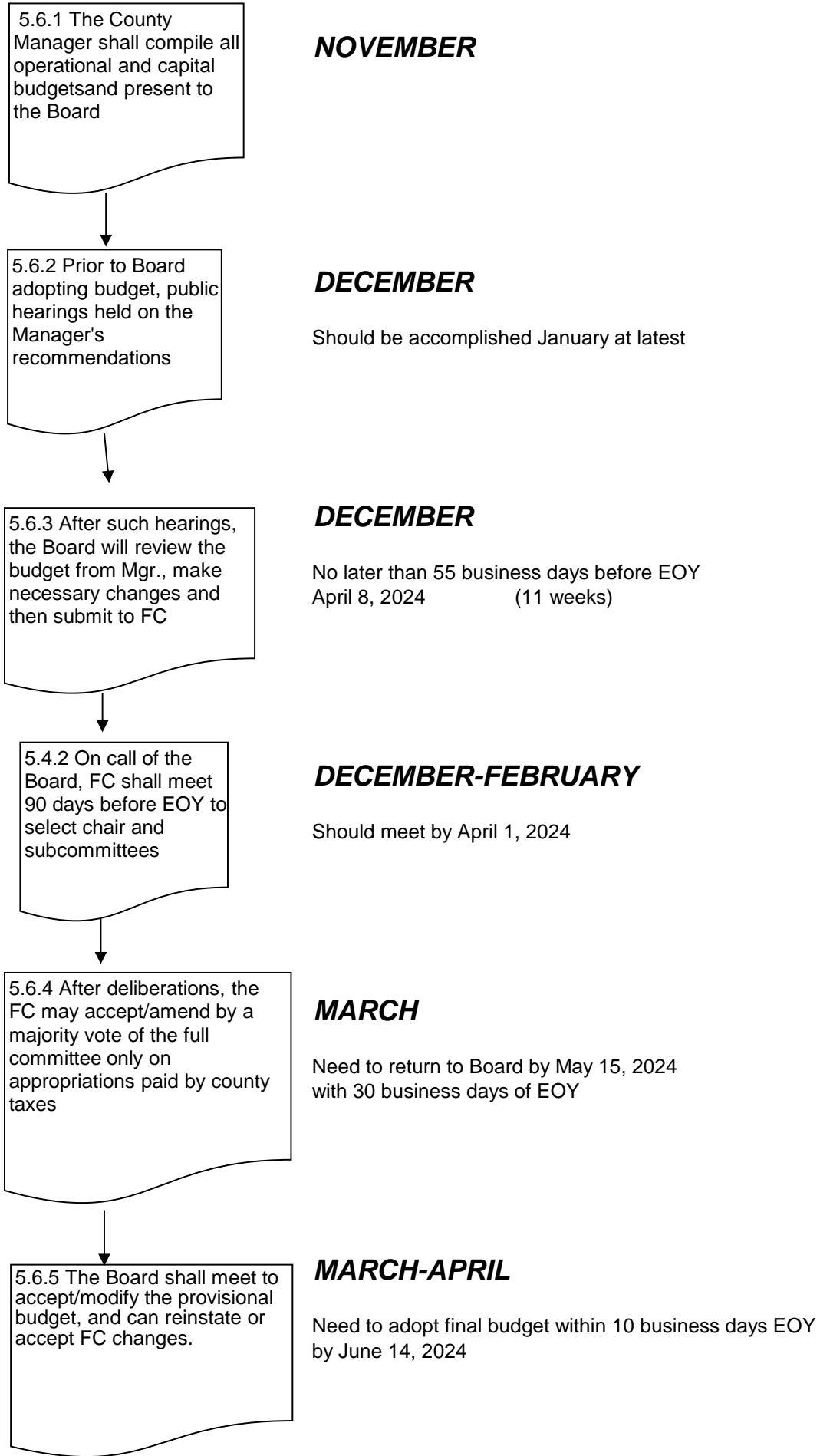
County Manager	James Gailey	871-8380
Deputy Manager	Alex Kimball	871-8380
Chief Deputy Sheriff	Brian Pellerin	774-1444
Jail Administrator	Timothy Kortez	774-5939
Finance Director	Theresa Grover	871-8380
Human Resources Director	Amy Jennings	775-6809
Information Technology	Aaron Gilpatric	774-1444
Emergency 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	Rob Sutherland	699-2475
Register of Deeds	Jessica Spaulding	871-8399
Deputy District Attorney	Angela Cannon	871-8384
Deputy Director CCRCC	Deb Plummer	893-2810
Deputy Director EMA	Aaron Milroy	892-6785
Deputy Register of Deeds	Mandy Reynolds	871-8399
Deputy Register of Probate	Erika Rickards	871-8382
Director of Public Affairs	Travis Kennedy	871-8380
Public Health Director	Liz Blackwell-Moore	871-8380



**FINANCE COMMITTEE – Budget Year 2024-5
Winter of 2023-24**

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			
Vacant		2023	2021
Vacant			
District 5			
Vacant		2023	2021
Vacant		2024	2022

TIMELINE FLOWCHART FROM NEW CHARTER



March 20, 2024

Dear Interested Citizen,

In accordance with State Statute and County Charter, I present the County’s 2024/2025 General Fund, Jail and Cross Insurance Arena budgets. This budget is the County’s second fiscal year budget, one year removed from the transition year. This budget document comprises of three separate budgets, all independently structured slightly differently.

General Fund (2024/2025 Summary)

General Fund Tax Rate Impact:	2024/25	4.89%
Health Insurance Increase estimated:	2024/25	7% POS Plan C 10% PPO Plan 2500
Non-union Cost of Living Wages:	2024/25	3%
Capital GO Bond:	2024/25	\$0.00
Non-Debt Capital:	2024/25	\$376,600
New Positions in General Fund:	2024/25	1.5 <ul style="list-style-type: none">Recruiter (6 months ARPA)HR Admin (funded through surplus in 2023/2024)
New Services:	2024/25	1 <ul style="list-style-type: none">General Asst. Pd. By Contract \$

2024/2025 Budget Year

The 2024/2025 budget process started in late October with departments. Individual department budget reviews were conducted by Deputy Manager Alex Kimball, Finance Director Theresa Grover and myself in late November. The General Fund budget began at 5.20% increase prior to the budget meetings with departments. As a result of those meetings and further work on the budget, the General Fund budget increase was \$1,287,051.00 or 3.45%. The Jail Budget was up 4%, or \$614,226.00 and the Cross Insurance Arena Budget was down \$90,196.00 or -0.24%. Collectively, the three budgets represented a total increase of 4.86% or \$1,811,081.00 over the 2023/2024 budget.

During the Finance Committee phase of the budget process, a number of adjustments occurred. These adjustments included:

Increase to LEC Vehicle funding:	\$40,000
Allocation for Maine Family & Medical Leave Act	\$60,000
EMA Wage Adjustments	\$-31,897
Tax Anticipation Note Costs	\$-40,000
Garage Revenue Increase	\$15,000
Net Tax Impact	\$13,103

As a result of these changes, the overall Countywide increase ended up being \$1,824,184, for a 4.89% increase. Adjustments were also made to both revenues and expenses for the jail budget, but the net needs from taxes did not change. There were no changes to the Cross Insurance Arena budget.

The 2024/2025 budget theme is people. Coming out of the pandemic, a time when people left the workforce either through retirement or by their own accord to find something different in their lives. Across our region hiring quality employees has been extremely difficult. Maine currently has a 2.4% unemployment rate, with two jobs for every one job seeker readily available to them. Competition and strategy are the names of the game to attract employees to the organization. Over the last two years, staff has worked with the County Commissioners to change our processes and enhance the organization's employment packages either through union contract or the non-union personnel policy. With these changes, the organization assumed cost, cost of doing business and it is reflective in the 2024/2025 budget.

Just recently, the Treasury Department revised its rules that now prohibits staffing costs to be paid for past December of 2024. This is a new Rule handed down, one that impacts the County's strategy on incorporating salaries over four years into the budget (Dec 2026), mirroring the time period the County has the ability to spend ARPA funds. This impacts one full-time position, the County's recruiter, a position that has been contributing a significant contribution to the hiring effort. Two positions in Public Health are impacted, but past budgets have planned for the incorporation of Public Health in to the budget and budgeted funds can cover six months of each position. The remaining ARPA funded position, Compliance & Audit Manager, is allowed to be funded through 2026 as this position oversees the ARPA program.

Cumberland County has seen a tremendous amount of growth in its operations over the last few years. Receiving 57M in ARPA funding has allowed a tremendous amount of work to be done not only internal, but external regionwide. Many opportunities were opened up because of these funds. Priorities that had been shelved for years, were able to be made into reality. All of which is a benefit for the region.

The addition of ten employees in the Public Health Department, a new Department started in the fall of 2021 has been a big undertaking. Nine of the ten employees were hired in 2023. The majority of the Public Health staff are covered under a State of Maine DHHS grant that is just over 1M every year for ten years. This past fall, the County began to offer General Assistance Administration to seven towns on a contractual basis. There are more interested towns in the wings waiting for the County to add capacity. In addition to program development over the last year, the County Commissioners authorized staff to pursue the purchase of a 32,000 SF office building in Portland for the relocation of nine departments to the new site. The entire purchase price and internal fit-up of the building will be paid for through Revenue Loss ARPA funding. It is anticipated that the office will be occupied towards the end of 2024, early 2025.

Needless to say, there have been a lot of moving parts within this budget.

To track these changes, I have attempted to outline them below:

Addition of an Admin in the Human Resources Office. Commissioner approved in August of 2023.

Deputy Manager of Finance & Administration – now Deputy Manager

Deputy Finance Director – now the Director of Finance

Facilities Maintenance Foreman – eliminated and converted to Maintenance Technician

Electrical Division Foreman – moved to Facilities Deputy Director (6-month trial)

Recruiter – funded for 6 months in the 2024-2025 budget due to ARPA restrictions after Dec 2024.

District Attorney Supervisor vacant position – converted to DA Staff Development & Trial Assistant (TA)

District Attorney Victim Witness Advocate/TA – converted to Victim Witness Advocate (dropped TA)

New Administration Building – Estimate Move in January 2025

This budget brings in the recognition of the County's recent building purchase. The building will qualify for ARPA expenses until such time that we move into the building. The Facilities Department's budget is carrying the costs of the new building, while also showing the reduction in costs associated with the rented space. The current costs associated with the Pearl Street lease:

2024/2025 Budget for Pearl Street building

Yearly Lease	Estimated 6-month Savings	-\$96,000.00
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Parking	Estimated 6-month Savings	-\$17,100.00
Utilities	Estimated 6-mont Savings	-\$ 6,200.00

Annual Cost of New Building vs. Current Pearl Street Building

It is estimated to cost \$12,772 a month for running the new building, or \$153,264 a year (*utilities rate changes could swing this number slightly). The current costs of the Deeds/Regional Assessing building are \$231,500 in lease, utility and parking for 15 employees.

New Revenue from 40 spaces in County Parking Garage	+\$79,200 (if all monthly)
<ul style="list-style-type: none"> 40 additional parking spaces in County Garage for monthly and hourly parking 	

Additional Areas of Increases

In addition to the strategies around hiring and retaining that drive this budget, the County has seen increases in other cost centers throughout the departments. Software subscriptions, cyber-security, phone contracts, photocopiers, training opportunities and patrol vehicles, patrol vehicle fit-up and utilities (mainly natural gas).

Comparison Total Expenditures 2023/2024 to 2024/2025

	Adopted 2023/24	Adopted 2024/25	\$ Difference	% Change
County	\$25,770,118.00	\$27,272,952.00	\$1,502,834.00	5.83%
Jail	\$22,405,905.00	\$20,869,148.00	(\$1,536,757.00)	(6.86%)
Arena	\$3,298,703.00	\$3,208,507.00	(\$90,196.00)	(2.73%)
Overall	\$51,474,726.00	\$51,350,607.00	(\$124,119)	(0.24%)
Enterprise	\$14,034,400.00	\$15,992,484.00	\$1,958,084.00	13.95%
Grants	\$1,761,100.00	\$2,785,100.00	\$1,024,000.00	58.15%
Total Exp	\$67,270,226.00	\$70,128,191.00	\$2,857,965.00	4.25%

Total Needs from Taxes

	Adopted 2023/24	Adopted 2024/25	\$ Change	% Change
County	\$18,613,384.00	\$19,913,538.00	\$1,300,154.00	6.99%
Jail	\$15,355,672.00	\$15,969,898.00	\$614,226.00	4.00%
Arena	\$3,298,703.00	\$3,208,507.00	(\$90,196.00)	(2.73%)
Overall	\$37,267,759.00	\$39,091,943.00	\$1,824,184.00	4.89%

Revenues:

General Fund Revenues is one area that we constantly monitored right up to the Commissioners final review and approval in March. The coming year’s budget is not as optimistic has we have been in the past. Adjustments to the revenues have been done it prior years and this year’s numbers are strong and make budget, but don’t offer much room to increase.

The one area staff are proposing to increase revenues is the Parking Garage. This is two-fold. First, we feel that daily revenues can be increased slightly. Secondly, by upwards of 40 staff moving out of the courthouse/garage by next January, those spaces will be optioned to monthly and daily parking, increasing the revenue.

I have raised concern of the Civil Division revenue stream in past year’s budgets. Past Civil Division revenues were not meeting expenditures, by a long shot. A recent legislative change to the fee schedule has paid off, allowing today’s revenues received by the Civil Division to meet expenditures. This is good news.

Revenue Noteworthy Changes for 2024/25:

Parking Garage Monthly	+\$110,000.00
Communications Contracts	+\$80,487.00
Sheriff Office Misc Revenue	-\$15,000.00

The 2024/2025 budget will have \$200,000.00 of Tax Stabilization Reserve built into the General Fund budget. The Tax Stabilization Reserve is an account that was previously capitalized by the Commissioners and each year reduces its amount of funds going towards off-setting the tax rate impact.

Debt/Capital/Tax Anticipation Note

The 2024/2025 proposed no projects qualifying for a General Obligation Bond.

Non-debt capital for the 2024/25 budget year will be \$376,600.00. Many of the costs area associated with operational costs the County has historically funded annually in the non-debt capital budget. Computers, tasers, ballistic vests, radios and Jail CIP are many of the annual budgeted items. This year, staff is bringing forth the following non-debt CIP projects:

Sheriff’s Office	Purchase of 44mm guns	\$44,000.00
	• More Availability of Ammo when shortages exist	
	• Cheaper Ammo	
	• Costs divided between General Fund Budget and Contract Towns	

The budget recognizes increases to interest rates for short term financing (Tax Anticipation Notes); however, with the County’s transition to a fiscal year, the County will no longer need to finance 14-15M annually. The coming budget proposing a TAN of 4M, decreasing the TAN Loan by \$110,000.00.

DESCRIPTION	Adopted 2023/24	Adopted 2024/25	Dollar Change	Percent Change
Bonded Debt Principal	\$705,305.00	\$814,638.00	\$109,333.00	15.50%
Bonded Debt Interest	\$153,387.00	\$174,697.00	\$21,310.00	13.89%
Capital Reserve	\$298,100.00	\$376,600.00	\$78,500.00	26.33%
TAN Loan	\$191,000.00	\$81,000.00	(\$110,000.00)	(57.59%)
Total	\$1,347,792.00	\$1,446,935.00	\$99,143.00	7.36%

Grants & Human Services

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

Description	Adopted 2023/24	Adopted 2024/25	Dollar Change	Change
Public Service & Grants	\$263,000.00	\$268,000.00	\$5,000.00	1.90%
Total	\$263,000.00	\$268,000.00	\$5,000.00	1.90%

Organization	Awarded 2023/24	Awarded 2024/25
CC Extension Association	\$120,000.00	\$125,000.00
Thrive2027	\$100,000.00	\$100,000.00
CC Soil & Water	\$ 18,000.00	\$ 18,000.00
Portland Library	\$ 10,000.00	\$ 10,000.00
Tedford House	\$ 15,000.00	\$ 15,000.00
Total:	\$263,000.00	\$268,000.00

Jail Budget

The 2024/25 Jail budget has increased by the State Statute allowed 4%. This equates to \$614,226.00 of new money in support of the Jail. In the 2023/24 budget, a number of correction officer positions were “unfunded” in order to make budget. The 2024/25 budget continues to “unfund” these positions. The Jail budget is stressed in a variety of ways. The ability to retain staff has hampered the jail

rebounding from the pandemic years, even though many new hired staff have been brought onboard. Retaining good staff is a focus moving forward for the jail.

It should be noted that the Jail Needs from Taxes has been increased to 4% the maximum allowed by law.

Description	Adopted 2023/24	Adopted 2024/25	Dollar Change	Percent Change
State Funding	\$3,742,000.00	\$3,150,000.00	(\$592,000.00)	(15.82%)
Federal Boarder	\$2,575,000.00	\$1,747,250.00	(\$827,750.00)	(32.14%)
County Boarder	\$0.00	\$0.00	\$0.00	0.00%
Other Revenues	\$35,000.00	\$2,000.00	(\$33,000.00)	(94.28%)
Jail Total Revenues	\$7,050,233.00	\$4,899,250.00	(\$2,150,983.00)	(30.51%)
Use of Fund Balance	\$698,233.00	\$0.00	(\$698,233.00)	(100%)
Jail Expenses	\$22,405,905.00	\$20,869,148.00	(\$1,536,757.00)	(6.86%)
Jail Needs from Taxes	\$15,355,672.00	\$15,969,898.00	\$614,226.00	4.00%

Cross Insurance Arena 2024/2025

The Cross Insurance Arena Board of Trustees typically work through the General Manager's budget during late winter of each year. The Cross Insurance Arena budget is a unique budget, as it does not follow the typical government budgeting process. The Arena's budget is based on projected number of events (ticket sales), suite seating, concessions and sponsorships at the Arena. Shortfalls at the Arena are passed onto the tax rate. The budget requires a significant amount of forecasting and developing the budget in December can be problematic due to timing. The Arena's impact on the General Fund comes through the prior year's General Obligation bonds and Operational funds covering contractual commitments. This year the operations budget will be decreased by \$90,000.00 as the Arena has begun to bounce back from the pandemic.

Description	Adopted 2023/24	Adopted 2024/25	Dollar Change	Percent Change
Bond Principle and Interest	\$2,129,628.00	\$2,128,462.00	(\$1,166.00)	(0.05%)
Revolving Line of Credit	\$439,076.00	\$432,045.00	(\$7,031.00)	(1.60%)
Operational	\$730,000.00	\$648,000.00	(\$82,000.00)	(11.23%)
Cross Insurance Total	\$3,298,704.00	\$3,208,507.00	(\$90,197.00)	(2.73%)

Conclusion

I would like thank the Departments for their work on development of their individual department budgets. Special thank you to Alex Kimball who did endless amounts of work behind the scenes work on making this budget fit together. Staff focused on continuing to make the County a viable organization, through understanding new developments in their field of work and paying close attention to the Southern Maine market. In all, I feel confident that the 2024/2025 budget is a responsible one and has been developed to bring the County through the next fiscal year.

A handwritten signature in black ink, reading "James H. Gailey". The signature is fluid and cursive, with the first name "James" being the most prominent part.

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	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 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.

23-24 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.

2022 ACTUAL - An actual line records the amount expended from each account during the budget year as recorded by the year end audit. 2022 Actual would record expenditures for 2022. This line is included purely for comparative purposes.

24-25 BUDGET REQUEST - The 24-25 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.

24-25 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.

24-25 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.

24-25 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 24-25 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 2024-25

	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSES	24-25 BUDGET REQUEST	Dollars over 23-24	Manager Adjustments	24-25 MGR	24-25 FC RECOMM	24-25 FINAL Budget	% Increase over 23-24
Emergency Mgmt Agency	773,675	640,611	762,746	(10,929)	(23,000)	739,746	707,849	707,849	-4.39%
District Attorney	2,426,685	1,974,968	2,691,956	265,271	(132,310)	2,559,647	2,559,647	2,559,647	5.48%
Facilities	2,655,653	2,611,045	3,032,989	377,336	(198,990)	2,833,998	2,833,998	2,833,998	6.72%
Registry of Deeds	799,280	704,119	834,365	35,085	-	834,365	834,365	834,365	4.39%
Registry of Probate	834,602	769,003	895,677	61,075	(2,000)	893,677	893,677	893,677	7.08%
Finance	690,200	610,088	580,147	(110,053)	(1,000)	579,147	579,147	579,147	-16.09%
Communications	3,808,714	3,448,081	3,877,577	68,863	(26,614)	3,850,963	3,850,963	3,850,963	1.11%
Executive-Admin	882,561	798,964	1,075,884	193,323	(6,000)	1,069,884	1,069,884	1,069,884	21.22%
Facilities-Garage	241,219	293,532	138,316	(102,903)	-	138,316	138,316	138,316	-42.66%
Information Technology	1,072,464	1,014,799	1,102,330	29,866	-	1,102,330	1,102,330	1,102,330	2.78%
Human Resources	676,313	565,576	868,874	192,561	(4,735)	864,139	864,139	864,139	27.77%
Sheriff-Admin	1,454,231	1,307,767	1,617,188	162,957	(40,000)	1,577,188	1,577,188	1,577,188	8.46%
Sheriff-Law Enforcement	6,735,301	6,060,575	7,453,021	717,720	(169,200)	7,283,821	7,323,821	7,323,821	8.14%
Sheriff-Civil	412,428	335,544	416,693	4,265	-	416,693	416,693	416,693	1.03%
Debt Service-Principal	705,305	599,753	814,638	109,333	-	814,638	814,638	814,638	15.50%
DebtService- Interest	153,387	124,200	174,697	21,310	-	174,697	174,697	174,697	13.89%
Debt Expense - TAN Loans	191,000	84,476	161,000	(30,000)	(40,000)	121,000	81,000	81,000	-57.59%
					-	-			
Grants & Human Services	263,000	275,500	288,700	25,700	(20,700)	268,000	268,000	268,000	1.90%
Pension Life- Retirees	6,000	11,063	6,000	-	-	6,000	6,000	6,000	0.00%
Contingent Account	45,000	15,000	45,000	-	-	45,000	45,000	45,000	0.00%
Sal./ Ben./ Term. Pay	435,000	435,000	435,000	-	-	435,000	435,000	435,000	0.00%
Maine Family Medical Leave							60,000	60,000	
Unemployment Insurance	20,000	631	5,000	(15,000)	-	5,000	5,000	5,000	-75.00%
Regional Projects and Public	95,000	49,192	95,000	-	-	95,000	95,000	95,000	0.00%
Regional Public Health	95,000	-	160,000	65,000	-	160,000	160,000	160,000	68.42%
Capital Improvement Res.	298,100	1,265,800	376,600	78,500	-	376,600	376,600	376,600	26.33%
							-		
Total Expenditure Summary	25,770,118	23,995,286	27,909,397	2,139,280	(664,549)	27,244,848	27,272,952	27,272,952	8.30%
Change			2,139,280	2,139,280		1,474,731	1,502,834	1,502,834	
Tax Calculation	2021 BUDGET	2022 BUDGET	23-24 BUDGET	24-25 BUDGET REQUEST	24-25 MGR	24-25 FC RECOMM	24-25 FINAL Budget		
COUNTY									
Total Estimated Expenditures	23,141,940	24,092,634	25,770,118	27,909,397	27,244,848	27,272,952	27,272,952		
Total Estimated Revenues	(6,504,408)	(6,423,573)	(6,956,734)	(7,159,414)	(7,144,414)	(7,159,414)	(7,159,414)		3%
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	16,437,532	17,469,061	18,613,384	20,549,984	19,900,435	19,913,538	19,913,538		
Net Dollar Change		1031529	1,144,323	1,936,600	1,287,051	1,300,154	1,300,154		
Percent from prior year		6.28%	6.96%	10.40%	6.91%	6.99%	6.99%		
									26

Jail Budget									
Tax Calculation	2021-22	2022-23	23-24	24-25	24-25 MGR	24-25 FC RECOMM	24-25 Final Budget		
Total Estimated Expenditures	21,517,069	22,405,905	22,405,905	20,500,570	20,869,148	20,869,148	20,869,148		
Total Estimated Revenues	(6,752,000)	(7,050,233)	(7,050,233)	(4,530,672)	(4,899,250)	(4,899,250)	(4,899,250)		
Tax Revenue Required	14,765,069	15,355,672	15,355,672	15,969,898	15,969,898	15,969,898	15,969,898		
	14,765,069	15,355,672	15,355,672	15,969,898	15,969,898	15,969,898	15,969,898		
	Amount fixed by statute			614,226	614,226	614,226	614,226		
Cross Insurance Arena Budget									
Tax Calculation	2021 BUDGET	2022 BUDGET	23-24 BUDGET	24-25 BUDGET REQUEST	24-25 MGR RECOMM	24-25 FC RECOMM	24-25 Final Budget		
Bond Principal	1,178,966	1,295,793	1,390,241	1,440,000	1,440,000	1,440,000	1,440,000		
Bond Interest	887,020	826,568	739,387	688,462	688,462	688,462	688,462		
Prior CIA Debt Service	614,488	464,378	439,075	432,045	432,045	432,045	432,045		
Operational Subsidy	750,000	564,271	730,000	648,000	648,000	648,000	648,000		
Tax Revenue Required	3,430,474	3,151,010	3,298,703	3,208,507	3,208,507	3,208,507	3,208,507		
Net Dollar Change		(279,464)	147,693	(90,196)	(90,196)	(90,196)	(90,196)		
Percent from prior year		-8.15%	4.69%	-2.73%	-2.73%				
COMBINED TAX PRESENTATION									
Tax Calculation	2021 BUDGET	2022 BUDGET	23-24 BUDGET	24-25 BUDGET REQUEST	24-25 MGR RECOMM	24-25 FC RECOMM	24-25 Final Budget		
Total Estimated Expenditures	47,151,594	48,760,713	51,474,726	51,618,474	51,322,503	51,350,607	51,350,607		
Total Estimated Revenues	(12,886,408)	(13,175,573)	(14,006,967)	(11,690,086)	(12,043,664)	(12,058,664)	(12,058,664)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	34,065,186	35,385,140	37,267,759	39,728,389	39,078,840	39,091,943	39,091,943		
Net Dollar Change		1,319,954	1,882,619	2,460,630	1,811,081	1,824,184	1,824,184		
Percent from prior year		3.87%	5.32%	6.60%	4.86%	4.89%	4.89%		
Budget Requests	General County Impact			1,936,600				5.20%	Total
	Jail Impact			614,226				1.65%	
	Cross Insurance Arena Impact			(90,196)				-0.24%	6.60%
MGR Budget	General County Impact				1,287,051			3.45%	Total
	Jail Impact				614,226			1.65%	
	Civic Center Impact				(90,196)			-0.24%	4.86%
FC Budget	General County Impact					1,300,154		3.49%	Total
	Jail Impact					614,226		1.65%	
	Civic Center Impact					(90,196)		-0.24%	4.89%
Final Budget	General County Impact						1,300,154	3.49%	Total
	Jail Impact						614,226	1.65%	
	Civic Center Impact						(90,196)	-0.24%	4.89%

COUNTY OVERVIEW: Revenue and Expenses from all Sources

COUNTY OF CUMBERLAND: BUDGET 24-25 ASSESSMENT

Tax Calculation	Budget 2020	Budget 2021	Budget 2022	Budget 23-24	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC Recommend	24-25 FINAL Budget
Total Estimated Expenditures	44,787,515	47,151,594	48,760,713	51,474,726	51,618,474	51,322,503	51,350,607	51,350,607
Total Estimated Revenues	(12,646,220)	(12,886,408)	(13,175,573)	(14,006,967)	(11,690,086)	(12,043,664)	(12,058,664)	(12,058,664)
Designated Surplus		-	-	(200,000)	(150,000)	(200,000)	(200,000)	(200,000)
Tax Revenue Required	32,141,295	34,265,186	35,385,140	37,267,759	39,728,389	39,078,840	39,091,943	39,091,943
					6.60%	4.86%		

COUNTY OF CUMBERLAND: Enterprise Funds 24-25

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		23-24 Budget	24-25 Budget
Total Estimated Expenditures	Enterprise	14,034,400	15,992,484
Total Estimated Revenues	Enterprise	14,034,400	15,992,484
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 24-25

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		23-24 Budget	24-25 Budget
Total Estimated Expenditures		1,761,100	2,785,100
Total Estimated Revenues		1,761,100	2,785,100
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 24-25

Summary Overview

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

Budget Grants
Enterprise Recreational District

Budget		23-24 Budget	24-25 Budget
Total Estimated Expenditures		67,270,226	70,128,191
Total Estimated Revenues		29,802,467	30,836,248
Designated Surplus		200,000	200,000
Tax Revenue Required		\$ 37,267,759	\$ 39,091,943



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.

		2022 Actual	23-24 BUDGET	2024-25 BUDGET REQUEST		24-25 FC RECOMM	24-25 FINAL Budget	TAX Impact
From the County Taxes								
Total Estimated Expenditures		2,935,772	3,298,703	3,208,507		3,208,507	3,208,507	
Total Estimated Revenues								
Tax Revenue Required			3,298,703	3,208,507		-	3,208,507	-0.25%
Net Dollar Change				(90,196)	\$	35,385,010	(90,196)	
				Increase				

Cross Insurance Arena									
	From the County	2022 ADOPTED BUDGET	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC	24-25 FINAL BUDGET
	<u>CIA \$33M Bond</u>					(2024 Debt Payment is \$2.13 M)			
	Principal	1,295,793	1,390,241	1,295,793	1,440,000	For CIA expenses ie debt	1,440,000	1,440,000	1,440,000
	Interest	826,568	739,387	826,568	688,462	New Civic Center Referendum for Modernization	688,462	688,462	688,462
	CIA operational Subsidy	564,271	650,000	349,033	598,000	To Fund the Operational Budget from 6/30/2023	598,000	598,000	598,000
	Non-Debt CIA CIP	-	80,000		50,000		50,000	50,000	50,000
	<u>Prior Debt:</u>								
	CIA Bond Principal	383,473	378,473	383,473	378,473	Debt service for Capital needs	378,473	378,473	378,473
	CIA Bond Interest	80,905	60,602	80,905	53,572		53,572	53,572	53,572
	Total to Civic Center	3,151,010	3,298,703	2,935,772	3,208,507		3,208,507	3,208,507	3,208,507

INCREASE OVER FY 23-24	\$ (90,196)
FY 24-25 COUNTY ASSESSMENT	\$35,385,010
ADDITION TO THE 23-24 TAXES	<u>-0.25%</u>

Enterprise Activities-Law Enforcement

	Sheriff's Office Services			2024-25	2024-25
Acct #		PERIOD	EMPLOYEES	REVENUES	EXPENSES
	FULL TIME CONTRACTS				
21203	Town of Harpswell	4/1 to 3/31	3	519,482	519,482
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	250,035	250,035
21204	Town of Harrison (est.)	7/1 to 6/30	1	273,903	273,903
21212	Town of Standish (est.)	7/1 to 6/30	6	1,027,219	1,027,219
21207	SAD #6 (est.)	9/1 to 6/30	1	99,001	99,001
	SAD #15 SRO (est.)	7/1 to 6/30	1	149,203	149,203
	Lake Region SRO (est.)	7/1 to 06/30	1	94,158	94,158
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	1	-	-
	Town of Gray (est.)	7/1 to 6/30	1	233,107	233,107
	TOTAL FULL-TIME CONTRACTS		17	2,646,108	2,646,108
	SUMMER CONTRACTS		Part Time		
	Naples (est.)		1	39,033	39,033
	Frye Island		1	56,475	56,475
21215	Long Island (est.)	Summer	1	27,711	27,711
	Town of Chebeague (est.)	Summer	1	37,801	37,801
	TOTAL SUMMER CONTRACTS		4	121,987	121,987
TOTAL FROM NON-BUDGET ACTIVITIES				2,768,095	2,768,095

Enterprise Activities-Facilities

21221	State Court Custodial Program	PERIOD	EMPLOYEES	24-25 REVENUES	24-25 EXPENSES
	Custodian Floor/and maintenance	1/1 to 12/31	6	336,603	336,603
			Supply	107,000	107,000
	TOTAL FROM NON-BUDGET ACTIVITIES			443,603	443,603

Enterprise Activities- Assessing Department

Regional Assessing		PERIOD	EMPLOYEES	24-25 REVENUES	24-25 EXPENSES
21227	Regional Assessing fees paid according to contracts with participating Municipalities	1/1 to 12/31	8	632,346	731,016
Revenues (Estimated breakdown)			Expenses		
Town of Falmouth	\$	182,856	Lead Assessor	\$	116,730
Town of Yarmouth	\$	131,960	Deputy Assessor	\$	81,141
Town of Casco	\$	68,798	Appraiser II	\$	66,144
Town of Gorham	\$	172,732	Appraiser	\$	58,885
Town of North Yarmouth	\$	58,537	Appraiser	\$	60,070
Town of Baldwin	\$	17,464	Amin Asst. (1.5)	\$	73,546
Total Revenues	\$	632,347	Benefits	\$	164,000
County Subsidy	\$	98,669	Vision Software	\$	16,000
Net Revenues	\$	731,016	Assessing Maps	\$	16,500
			All other	\$	78,000
			Total Costs	\$	731,016

Enterprise Activities-Civil Division

21255					
	Outside Civil Deputies	PERIOD	EMPLOYEES	2022 REVENUES	2022 EXPENSES
	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

35235				
	Cross Insurance Arena		FY 23-24	FY 24-25
	Description		Budget	Budget
	Revenues from Operations		\$ 9,617,385	\$ 11,551,982
	Cost of Goods Sold		\$ 7,494,332	\$ 9,055,548
	Indirect Expenses		\$ 2,635,381	\$ 2,796,222
	Income/(Deficit)		\$ (512,328)	\$ (299,788)
	Trustees & Other Expenses		\$ 196,400	\$ 198,000
	Income/(Deficit)		\$ (708,728)	\$ (497,788)
	ARPA Revenue Loss Funding		\$ -	\$ -
	County Subsidy		\$ 708,728	\$ 497,788
Total Revenues			\$ 10,326,113	\$ 12,049,770
Total Expenses			\$ 10,326,113	\$ 12,049,770

Federally Funded Community Development Block Grant

[illegible]

	GRANT FUNDED PROGRAMS			2024-25	2024-25
		PERIOD	EMPLOYEES	REVENUES	EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	141,100	141,100
	Maine Prevention Network		10	850,000	850,000
	MAT Grant	1/1 to 12/31	1	145,000	145,000
51381	Cossap Grant	1/1 to 12/31	N/A	149,000	149,000
	TOTAL GRANT FUNDED PROGRAMS		11	1,285,100	1,285,100

		<u>24-25 County of Cumberland</u>	
		<u>Budget Reduction Record</u>	

PUBLISHED BUDGET AMOUNT FROM DEPARTMENTS	
1	2
3	4
5	6
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9	10
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95	96
97	98
99	100

		<i>Net Assessment for 23-24</i>	\$37,267,759
		<i>Department Request Expenditure Budget 24-25</i>	\$51,618,474
		<i>Revenues for 24-25</i>	-\$11,690,086
		<i>Tax Stabilization</i>	-\$200,000
		<i>Net Assessment 24-25</i>	\$39,728,389
		Net Dollar Increase	\$2,460,630
		Tax Increase from 23-24	6.60%

	ADJUSTED BY MANAGER'S RECOMMENDATION
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		Department Requests	
	101	EMA	-\$23,000
	102	District Attorney	-\$132,310
	103-01	Exec-Administration	-\$6,000
	103-02	IT	\$0
	103-03	Exec-Garage	\$0
	103-04	HR	-\$4,735
	105	Facilities	-\$198,990
	106-05	Sheriff-Admin	-\$40,000
	106-06	Sheriff-LEC	-\$169,200
	106-07	Sheriff-Jail (net change in cost to taxpayers)	\$0
	1006-08	Sheriff-Civil	\$0
	107	Deeds	\$0
	108	Probate	-\$2,000
	109	Finance	-\$1,000
	110	Communications	-\$26,614
	Other	Other	-\$60,700

		Total Mgr Cuts to Expenses	-\$664,549
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		Total Mgr Cuts to Expenses	-\$664,549
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		Net Increase in the Expenses over 2022 Expenses	\$1,796,081
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		Net Increase in the Expenses over 2022 Expenses	\$1,796,081
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	<i>Summary:</i>	<i>Total Expenditures Manager's Recom.</i>	\$50,953,925
		Total Estimated Revenues	\$ (11,675,086)
		<i>Tax Stabilization</i>	-\$200,000
		Net Budget from Mgr. FY 24-25	\$ 39,078,840
		Dollar Increase over 23-24	\$ 1,811,081
		Net Increase over Last year	4.86%

	101	EMA- Reduction in Job Classification	(31,897)
	106-06	Sheriff-LEC Additional funds for Vehicles	40,000
	11120	Debt Service- TAN Loans	(40,000)
	New	Maine Family Medical Leave Act	60,000
	Revenues	Parking Garage- Daily Parking	15,000
		ADJUSTED BY THE FINANCE COMMITTEE	13,103
			13,103
		NET TAX INCREASE - FC	\$13,103
		Percent Increase over 23-24	4.89%
		Total operational budget recommended by FC	\$39,091,943
		ADJUSTED BY COUNTY COMMISSIONERS	
		Commissioners agreed with FC from above	
		Net Tax Increase	
		Voted/approved by Commissioners on 3/19/24	\$39,091,943
		Percent Increase over 23-24	4.89%

COUNTY OF CUMBERLAND
FISCAL YEAR 24-25

Acct #	Source	2020 Actual	2021 Actual	2022 Actual	23-24 Budget	24-25 Budget	25-26 Budget
11-001-4003	Supreme Court Rental	2,400	2,400	2,400	2,400	2,400	2,400
11-001-4004	State Court Rent / Reimbursements						
11-101-4101	Emergency Management Allocation	303,035	313,123	324,795	362,793	360,000	360,000
11-101-4102	AT&T Tower Lease	15,229	16,221	17,441	17,220	17,220	17,220
11-102-4100	District Attorney	110,570	133,074	78,826	165,000	165,000	165,000
11-103-01-4100	Executive	1,042	3,547				
11-103-02-4100	IT	140	1,858	12,000	2,500	2,500	2,500
11-103-03-4100	Garage Operations						
11-103-03-4301	Garage Daily Parking	74,123	121,167	157,991	120,000	200,000	215,000
11-103-03-4302	Garage Monthly Parking	599,474	655,114	751,025	620,000	650,000	650,000
11-104-4401	Treasurer Income (Interest, etc.)						
11-105-4100	Facilities Misc Revenue		14,236	4,023			
11-105-4100	Facilities Salvage						
11-106-05-4100	Sheriff Misc Revenues	30,300	21,026	19,831	55,000	40,000	40,000
11-110-4100	CCRCC Revenues	1,441,021	1,477,794	1,559,865	1,710,471	1,762,794	1,790,958
11-106-08-4100	Civil Process	171,128	147,217	185,239	221,850	280,000	280,000
11-107-4100	Register of Deeds - Misc. Revenue	1,772	16,182	825	2,500	2,500	2,500
11-107-4701	Register of Deeds - Recording Fees	2,210,211	2,612,207	1,721,910	1,400,000	1,350,000	1,350,000
11-107-4702	Register of Deeds - Transfer Tax	1,484,719	2,090,867	1,931,058	1,200,000	1,450,000	1,450,000
11-107-4703	Register of Deeds - Copies	418,268	278,665	167,754	355,000	155,000	155,000
11-108-4801	Register of Probate - Fees	441,886	660,918	713,005	600,000	600,000	600,000
11-108-4802	Register of Probate - Notices	45,109	53,842	48,748	45,000	45,000	45,000
11-108-4803	Register of Probate - Abstracts	28,210	33,719	30,645	25,000	25,000	25,000
11-108-4804	Register of Probate -Forms	16,344	20,983	22,047	17,000	17,000	17,000
11-108-4805	Register of Probate - Visitor fees	29,963	32,220	38,832	22,000	22,000	22,000
	Passport Processing				13,000	13,000	13,000
	Total Revenues	7,424,944	8,706,381	7,788,260	6,956,734	7,159,414	7,202,578
	Designated Surplus						
	Total Revenues & Surplus	7,424,944	8,706,381	7,788,260	6,956,734	7,159,414	7,202,578
		2020 Actual	2021 Actual	2022 Actual	23-24 Budget	24-25 Budget	25-26 Budget

FY 24-25 COUNTY OF CUMBERLAND-**Using 2024 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 2024 shows overall County increase of **Valuation Growth**

Tax Distribution Schedule						
	7.52%		17.36%			
Town	State 2023 Valuation	2023-24 Tax	State 2024 Valuation	Val Change %	2024-25 Tax	Percent Tax Change
Baldwin	216,500,000	123,622	261,300,000	20.7%	133,358	7.88%
Bridgton	1,503,600,000	858,549	1,876,300,000	24.8%	957,585	11.54%
Brunswick	3,039,200,000	1,735,369	3,596,250,000	18.3%	1,835,376	5.76%
Cape Elizabeth	2,988,250,000	1,706,277	3,841,750,000	28.6%	1,960,669	14.91%
Casco	964,900,000	550,953	1,183,350,000	22.6%	603,933	9.62%
Chebeague Island	347,850,000	198,621	385,450,000	10.8%	196,718	-0.96%
Cumberland	1,910,200,000	1,090,715	2,337,300,000	22.4%	1,192,861	9.37%
Falmouth	3,436,450,000	1,962,197	4,032,000,000	17.3%	2,057,765	4.87%
Freeport	2,307,000,000	1,317,286	2,593,700,000	12.4%	1,323,716	0.49%
Frye Island	228,000,000	130,187	269,650,000	18.3%	137,618	5.71%
Gorham	2,482,400,000	1,417,439	2,832,300,000	14.1%	1,445,488	1.98%
Gray	1,474,800,000	842,104	1,763,500,000	19.6%	900,017	6.88%
Harpswell	2,264,250,000	1,292,876	2,746,200,000	21.3%	1,401,546	8.41%
Harrison	702,900,000	401,353	864,350,000	23.0%	441,128	9.91%
Long Island	226,850,000	129,530	245,550,000	8.2%	125,318	-3.25%
Naples	1,112,100,000	635,004	1,358,200,000	22.1%	693,169	9.16%
New Gloucester	730,150,000	416,912	877,650,000	20.2%	447,916	7.44%
North Yarmouth	701,350,000	400,468	890,500,000	27.0%	454,474	13.49%
Portland	14,790,100,000	8,445,080	16,487,050,000	11.5%	8,414,303	-0.36%
Pownal	346,000,000	197,564	415,600,000	20.1%	212,105	7.36%
Raymond	1,565,250,000	893,751	1,889,350,000	20.7%	964,246	7.89%
Scarborough	5,592,350,000	3,193,206	6,548,950,000	17.1%	3,342,311	4.67%
Sebago	624,800,000	356,758	766,750,000	22.7%	391,317	9.69%
South Portland	5,847,800,000	3,339,067	6,697,050,000	14.5%	3,417,895	2.36%
Standish	1,514,400,000	864,715	1,807,800,000	19.4%	922,626	6.70%
Westbrook	2,986,400,000	1,705,221	3,532,450,000	18.3%	1,802,815	5.72%
Windham	2,914,100,000	1,663,938	3,648,900,000	25.2%	1,862,247	11.92%
Yarmouth	2,450,100,000	1,398,996	2,847,850,000	16.2%	1,453,424	3.89%
	65,268,050,000	37,267,759	76,597,050,000	17.36%	39,091,943	4.89%
Tax Calculation	2021	2022	23-24		24-25	
Total Estimated Expend	47,151,594	48,760,713	51,474,726		51,350,607	
Total Estimated Revenue	(12,886,408)	(13,175,573)	(14,006,967)		(12,058,664)	
Tax Stabilization	-	-	(200,000)		(200,000)	Net Increase
Tax Revenue Required	34,265,186	35,585,140	37,267,759		39,091,943	4.89%
	2021	2022	23-24		24-25	
Mil Rate	0.000685427	0.000625289	0.0005709954		0.0005103583	
Per \$1,000	0.6854273	0.6252891	0.5709954		0.510358335	
Amount for \$200,000 ↑	\$ 137.09	\$ 125.06	\$ 114.20		\$ 102.07	
Increase	\$ (0.49)	\$ (12.03)	\$ (10.86)		\$ (12.13)	

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2020 ACTUAL	2021 Actual	2022 Actual	23-24 FINAL BUDGET	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
11-120		PRINCIPAL								
		2012- County CIP Debt	815,000	766,580	599,753	84,759	60,000	60,000	60,000	60,000
		2014- County CIP Debt				70,000	70,000	70,000	70,000	70,000
		2016- County CIP Debt				160,000	160,000	160,000	160,000	160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		MBB 2020 Debt				29,019	29,019	29,019	29,019	29,019
		2022 NEW Debt				160,000	294,092	294,092	294,092	294,092
		TOTAL BOND DEBT SERVICE	815,000	766,580	599,753	705,305	814,638	814,638	814,638	814,638
11-120		INTEREST								
		2012- County CIP Debt	200,580	178,268	124,200	16,302	14,050	14,050	14,050	14,050
		2014- County CIP Debt				8,475	7,800	7,800	7,800	7,800
		2016- County CIP Debt				21,586	21,117	21,117	21,117	21,117
		2018- County CIP Debt				53,700	50,800	50,800	50,800	50,800
		MBB 2020 Debt				3,324	2,737	2,737	2,737	2,737
		2022 NEW Debt				50,000	78,193	78,193	78,193	78,193
		TOTAL BOND DEBT INTEREST	200,580	178,268	124,200	153,387	174,697	174,697	174,697	174,697
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	22,003	20,715	22,655	35,000	35,000	25,000	-	-
11-120	9210	TAN Legal Fees	5,000	3,286	1,913	6,000	6,000	6,000	-	-
11-120	9220	TAN Interest	119,229	15,539	59,908	150,000	120,000	90,000	81,000	81,000
		TOTAL DEBT EXPENSE - LOANS	146,231	39,540	84,476	191,000	161,000	121,000	81,000	81,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	7,516	11,172	11,063	6,000	6,000	6,000	6,000	6,000
11-140	5550	Unemployment Insurance	56,772	9,276	631	20,000	5,000	5,000	5,000	5,000
11-141	5501	Salary / Benefits / Termination Pay	335,000	1,085,000	435,000	435,000	435,000	435,000	435,000	435,000
		Maine Family & Medical Leave Act							60,000	60,000
11-141	9526	County Capital Improvement Reserve for CIP	1,352,200	1,907,100	1,265,800	298,100	376,600	376,600	376,600	376,600
11-141	9500	Civic Center Operational Subsidy	821,931	1,116,179	349,033	650,000	598,000	598,000	598,000	598,000
11-141	5502	Contingent Appropriation	47,798	55,319	15,000	45,000	45,000	45,000	45,000	45,000
11-141	9498	Referendum and Public Information	57,270	29,464	49,192	95,000	95,000	95,000	95,000	95,000
11141	XXXX	Regional Public Health				95,000	160,000	160,000	160,000	160,000
		TOTAL NON-DEPARTMENTAL	2,678,488	4,213,510	2,125,719	1,549,100	1,720,600	1,720,600	1,620,600	1,620,600
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	3,840,300	5,197,898	2,934,149	2,598,792	2,870,935	2,830,935	2,690,935	2,690,935
								272,143	232,143	92,143
										92,143

DEBT SERVICE

NON-DEPARTMENTAL DEBT SERVICE

COUNTY OF CUMBERLAND
FISCAL YEAR 2022

ACCT #	ACCT #	DESCRIPTION	2020 ACTUAL	2021 Actual	2022 Actual	23-24 FINAL BUDGET	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
CIA DEBT SERVICE										
PRINCIPAL										
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment	1,853,488	1,415,000		1,295,793	1,390,241	1,390,241	1,390,241	1,390,241
11-120	9103	2003- CIA CIP Debt		330,000		170,000	165,000	165,000	165,000	165,000
		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	58,473	58,473	58,473	58,473
TOTAL BOND DEBT SERVICE			1,853,488	1,745,000	-	1,679,266	1,768,714	1,768,714	1,768,714	1,768,714
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	739,387	739,387	739,387	739,387
11-120	9202	2003- CIA CIP Debt		53,287		35,588	27,788	27,788	27,788	27,788
		2014- CIA CIP Debt				16,375	11,038	11,038	11,038	11,038
		2016- CIA CIP Debt				14,942	10,777	10,777	10,777	10,777
		2018- CIA CIP Debt				14,000	11,000	11,000	11,000	11,000
TOTAL BOND DEBT SERVICE			1,053,499	742,344	-	907,473	799,989	799,989	799,989	799,989

GRANT REQUESTS

COUNTY OF CUMBERLAND
FISCAL YEAR 24-25

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	2021 FINAL BUDGET	2022 FINAL BUDGET	23-24 FINAL BUDGET	24-25 GRANT REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
8002	Cumberland County Extension Association	115,000	115,000	120,000	145,700	125,000	125,000	125,000
8003	Cumberland County Soil & Water	18,000	18,000	18,000	18,000	18,000	18,000	18,000
8005	Portland Public Library	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Casco Bay CAN	16,000	16,000	-	-	-	-	-
	Tedford House - Homeless Shelter Brunswick	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Coastal County Workforce Board	1,000	1,000	-	-	-	-	-
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Total	275,000	275,000	263,000	288,700	268,000	268,000	268,000

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.

This schedule is a representation of positions within departments.									
	2023-24				2024-25				
	General Fund		Grant & Contract		General Fund		Grant & Contract		
Job Title	FT	PT	FT	PT	FT	PT	FT	PT	
EXECUTIVE									
Administration									
Commissioners	5				5				
County Manager	1				1				
Deputy County Manager					1				
Executive Assistant/Deputy Clerk	1				1				
Compliance & Audit Manager			1				1		
Director of Public Affairs	1				1				
Community Development Coord			1				1		
Community Development Asst			1				1		
	8	0	3	0	9	0	3	0	
Public Health									
Public Health Director			1		0.5		0.5		
DV Coordinator		1				1			
Chronic Disease Manager							1		
Behavioral Public Health Manager							1		
HEAL Team Lead							1		
Multicultural Prevention Specialist							1		
SUPS Team Lead							1		
SUPS Specialist							1		
Finance & Admin Assistant							1		
Restorative Practices Specialist							1		
	0	1	1	0	0.5	1	8.5	0	
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				
Recruiter			1		0.5		0.5		
Human Resources Assistant					0.5		0.5		
	5		1		6		1		
Finance Department									
DMFA/Finance Director	1				1				
Deputy Finance Director	1								
Payroll Supervisor	1				1				
Finance Clerk	1				1				
Finance/HR Specialist	1				1				
	5				4				

	2023-24				2024-25			
	General Fund		Grant & Contract		General Fund		Grant & Contract	
DISTRICT ATTORNEY								
Business & Communication Coord	1				1			
Executive Assistant	1				1			
Intern		6				6		
Paralegal	1				1			
Legal Administration Supervisor	2				2			
Receptionist	2				2			
Trial Assistant	11				10			
Staff Development & TA					1			
Victim Witness Advocate	5				5			
Coord of Rehab & Diversion	1				1			
Restitution Clerk		1				1		
Diversion Clerk	1				1			
	25	7			25	7		
FACILITIES								
Facilities Director	1				1			
Deputy Director					1			
Maintenance Supervisor	1							
Facilities Supervisor	1				1			
Custodian Supervisor	1				1			
Custodian	3	1	4		3	1	4	
Electrician Supervisor	1							
Electrician	2				2			
Building Technican	1				1			
Maintenance Technician II	6		2		7		2	
Fleet Automotive Supervisor	1				1			
Fleet Automotive Technician	1				1			
Executive Assistant	1				1			
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			

	2023-24				2024-25			
	General Fund		Grant & Contract		General Fund		Grant & Contract	
Planner	2				2			
Program Coordinator	1	1			1	1		
LEPC Planner	1				1			
Finance Assistant		1				1		
	6	2			6	2		
SHERIFF								
Administration/Support Services								
Sheriff	1				1			
Chief Deputy	1				1			
Administrative Investigator	1				1			
Investigations Clerk	1				2			
Executive Assistant	1				1			
Investigations Clerk	3				2			
Receptionist/Clerk	1				1			
Captain-Support Services	1				1			
Accreditation Compliance Coord	1				1			
Administrative Sergeant	1				1			
Administrative Assistant	1				1			
	13	0			13	0		
Law Enforcement								
Captain - Law Enforcement	2				2			
Lieutenant	3				3			
Sergeant	7				7			
Deputy/Community Relations Officer	22		17	4	22		17	4
Detective	9				9			
Complaint Officer	1				1			
Crime Analyst	1				1			
	45		17	4	45		17	4
Civil Process								
Administrative Civil Deputy	1				1			
Civil Deputy	3				3			
	4				4			
Communications								
Communications Director	1				1			
Deputy Communications Director	1				1			
Shift Supervisor	6				6			
Dispatcher	27.5	0			27.5	0		
	35.5	0			35.5	0		
Regional Assessing								
Director of Regional Assessing			1				1	
Assistant Assessor			1				1	
Appraisor			2				2	
Administrative Assistant			1				1	
			5				5	
Total Budget Employees Only	186.5	13	33	4	188	13	40.5	4

	2023-2024					2024-2025				
Jail	Proposed		COMMISSARY			Proposed		COMMISSARY		
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					88				
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					14				
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	141			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	2021 Actual	2022 Actual	23-24 Budget	24-25 Budget
EMA Allocation	\$ 313,123	\$ 324,795	\$ 362,793	\$ 360,000
AT&T Tower Lease	\$ 16,221	\$ 17,441	\$ 17,220	\$ 17,220
Total Revenues	\$ 329,344	\$ 342,236	\$ 380,013	\$ 377,220

EXPENSES	2021 Actual	2022 Actual	23-24 Budget	24-25 Budget
Labor	\$ 448,547	\$ 510,887	\$ 612,049	\$ 581,641
O&M	\$ 52,316	\$ 66,477	\$ 68,626	\$ 81,108
Capital	\$ 100,698	\$ 86,263	\$ 98,000	\$ 45,100
Total Expenses	\$ 601,561	\$ 663,627	\$ 778,675	\$ 707,849

Net Cost	\$ 272,217	\$ 321,391	\$ 398,662	\$ 330,629
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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

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY				ACTIVITY CENTER: EMERGENCY MANAGEMENT					
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
				Wages for full & part time staff.					
5120	Wages & Salaries (FT)	339,077	377,563	425,701	379,163	432,690	432,690	406,104	406,104
				30,000		30,000	30,000	30,000	30,000
5401	Overtime	-	74	-	1,020	1,000	1,000	1,000	1,000
5500	Benefits	109,469	133,251	156,348	141,159	149,848	149,848	144,537	144,537
	TOTAL PERSONNEL SERVICES	448,547	510,887	612,049	521,343	613,538	613,538	581,641	581,641
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	909	1,416	4,500	2,917	4,500	4,500	4,500	4,500
6131	Gasoline	444	1,071	2,500	2,328	2,500	2,500	2,500	2,500
6231	Base Radio Repair	260	815	1,000	266	1,000	1,000	1,000	1,000
6232	Mobile Radio Repair		364	1,000	416	2,500	2,500	2,500	2,500
6400	Insurance- Building & Contents	2,637	2,836	4,014	2,977	4,014	4,014	4,014	4,014
6401	Insurance- Liability	5,762	6,197	8,770	6,506	8,770	8,770	8,770	8,770
6404	Insurance- Radio Equipment	520	560	792	587	792	792	792	792
6500	Office Supplies	1,908	6,274	2,500	2,987	2,000	2,000	2,000	2,000
6501	Training Supplies	8,036	1,247	2,500	1,166	1,500	1,500	1,500	1,500
6504	Maintenance Supplies					1,000	1,000	1,000	1,000
6505	Printing & Engraving	1,984	5,881	2,000	1,026	3,200	3,200	3,200	3,200
6506	Postal Expenses	411	347	300	368	-	-	-	-
6508	Dues	415	1,330	1,000	565	1,000	1,000	1,000	1,000
6509	Books, Periodicals, & Subscriptions	718	873	-	201	-	-	-	-
6512	Training, Education, & Seminars	225	2,463	6,000	3,242	12,000	12,000	12,000	12,000
6513	Leases & Service Agreements	833	3,465	3,500	6,530	8,500	8,500	8,500	8,500
6800	Telephone & Communication	7,599	8,363	9,000	8,503	8,182	8,182	8,182	8,182
6801	Electricity Utility	7,440	7,846	8,000	288	8,000	5,000	5,000	5,000
6802	Gas Utility	2,732	3,446	4,500	4,335	4,500	4,500	4,500	4,500
6803	Water Utility	685	780	750	845	750	750	750	750

EMERGENCY MANAGEMENT AGENCY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6806	Fuel Oil		-	-	-	-	-	-	-
6903	Food & Groceries	937	2,458	2,000	3,966	5,000	5,000	5,000	5,000
6904	Institutional Supplies	333	369	500	247	600	600	600	600
6913	Safety Equipment	7,147	5,285	3,500	12,210	2,300	2,300	2,300	2,300
6914	Non-Food Items Purchases	380	2,793	-	2,055	1,500	1,500	1,500	1,500
6950	Other		-		-	-	-	-	-
	TOTAL O&M	52,316	66,477	68,626	64,531	84,108	81,108	81,108	81,108
	CAPITAL OUTLAY								
71701	Homeland Security HazMat/WMD CIP	81,239	94,982	90,000	47,371	60,000	40,000	40,000	40,000
7350	Office Equipment	8,809	9,353	3,000	6,434	3,000	3,000	3,000	3,000
7355	Computer Hardware	1,496	637	-	932	2,100	2,100	2,100	2,100
	TOTAL CAPITAL OUTLAY	91,544	104,971	93,000	54,737	65,100	45,100	45,100	45,100
	TOTAL DEPARTMENT	592,407	682,335	773,675	640,611	762,746	739,746	707,849	707,849
						(10,929)	(33,929)	(65,826)	(65,826)
						-1.4%	-4.4%	-8.5%	-8.5%

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY					ACTIVITY CENTER: EMERGENCY MANAGEMENT			
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	425,701	379,163	432,690	Wages for full & part time staff.	432,690	406,104	406,104
	Wages & Salaries (PT)	30,000		30,000	Interns & Fire Safety Coordinator	30,000	30,000	30,000
5401	Overtime		1,020	1,000		1,000	1,000	1,000
5510	Health Insurance	90,129	78,432	80,097		80,097	80,097	80,097
5520	Retirement	24,997	22,168	19,710		19,710	16,425	16,425
5530	Social Security	32,566	30,597	32,971		32,971	30,945	30,945
5540	Workers Comp	1,315	1,075	1,315		1,315	1,315	1,315
5560	Deferred Comp	7,341	8,887	15,755		15,755	15,755	15,755
5500	Total Employee Benefits	156,348	141,159	149,848	Taxes and benefits for departmental employees.	149,848	144,537	144,537
	TOTAL PERSONNEL SERVICES	612,049	521,343	613,538	0.2% TOTAL	613,538	581,641	581,641
OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	4,500	2,917	4,500		4,500	4,500	4,500
6131	Gasoline	2,500	2,328	2,500	Refuel CCEMA vehicles- **Non-Reimbursable by EMPG**	2,500	2,500	2,500
6231	Base Radio Repair	1,000	266	1,000	Repair expenses for radios.	1,000	1,000	1,000
6232	Mobile Radio Repair	1,000	416	2,500	Increased cost to replace/repair deployable equipment not previously being maintained as well as UAS equipment.	2,500	2,500	2,500
6400	Insurance- Building & Contents	4,014	2,977	4,014	Agency share of insurance costs.	4,014	4,014	4,014
6401	Insurance- Liability	8,770	6,506	8,770	Agency share of insurance costs.	8,770	8,770	8,770
6404	Insurance- Radio Equipment	792	587	792	Agency share Insurance on EMA radio equipment.	792	792	792
6500	Office Supplies	2,500	2,987	2,000	General consumable office supplies. Some items moved to 6914, increased from clothing expenses for deployable teams moved from 6913.	2,000	2,000	2,000

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6501	Training Supplies	2,500	1,166	1,500	Decreased as historical items fit better in other categories.	1,500	1,500	1,500
6504	Maintenance Supplies	-	-	1,000	New Line Item: Maintenance of deployable assets. Not historically tracked.	1,000	1,000	1,000
6505	Printing & Engraving	2,000	1,026	3,200	Expected increase to print in multiple languages.	3,200	3,200	3,200
6506	Postal Expenses	300	368	-	\$80 expense rolled into 6500.	-	-	-
6508	Dues	1,000	565	1,000	IAEM dues/professional dues	1,000	1,000	1,000
6509	Books, Periodicals, & Subscriptions		201	-	\$150 expense rolled into 6500.	-	-	
6512	Training, Education, & Seminars	6,000	3,242	12,000	Increase here to reflect training for IMAT and special teams as well as a \$4k conference to be conducted on site.	12,000	12,000	12,000
6513	Leases & Service Agreements	3,500	6,530	8,500	Copier/Scanner/Fax Lease @ \$2700/y , ZOOM @ \$480/y; and Doodlepoll \$83.40/yr.; Moved some expenses from 6800 and 6514 here: Canva- \$120/y, Clickup- \$1008/y, Slack- \$1125/y, Generator- \$850/y, New expenses: ArcGIS mapping software \$770/y, D4H Incident Management software- \$1500/y	8,500	8,500	8,500
6800	Telephone & Communication	9,000	8,503	8,182	Reduced as some expenses more accurately moved to 6513	8,182	8,182	8,182
6801	Electricity Utility	8,000	288	8,000	Solar array offset	5,000	5,000	5,000
6802	Gas Utility	4,500	4,335	4,500		4,500	4,500	4,500
6803	Water Utility	750	845	750		750	750	750

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6806	Fuel Oil			-		-	-	
6903	Food & Groceries	2,000	3,966	5,000	Expenses from T&E, public outreach, etc moved here to better reflect actual expenses. Increased due to increased whole community planning docus.	5,000	5,000	5,000
6904	Institutional Supplies	500	247	600	Consummable supplies in the shelter trailer.	600	600	600
6913	Safety Equipment	3,500	12,210	2,300	Decreased as expenses moved to 6500. Remaining items are PPE and equipment for deployed assets and on-site equipment maintenance.	2,300	2,300	2,300
6914	Non-Food Items Purchases		2,055	1,500	Other EMA supplies such as propane for trailer, and durable equipment for training and outreach.	1,500	1,500	1,500
		-	-	-		-	-	-
	TOTAL O&M	68,626	64,531	84,108	TOTAL	81,108	81,108	81,108
	CAPITAL OUTLAY							
7111	Homeland Security HazMat/WMD CIP	90,000	47,371	60,000	Reduction due to 3 Hazmat teams rather than 4 in the past	40,000	40,000	40,000
7350	Office Equipment	3,000	6,434	3,000	Kept line for outfitting a new EOC.	3,000	3,000	3,000
7355	Computer Hardware		932	2,100	Increased to reflect replacement schedule for deployable laptops.	2,100	2,100	2,100
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	93,000	54,737	65,100	TOTAL	45,100	45,100	45,100
	TOTAL EMA	773,675	640,611	762,746	TOTAL	739,746	707,849	707,849
				(10,929)		(33,929)	(65,826)	(65,826)
				-1.4%		-4.4%	-8.5%	-8.5%

EMERGENCY MANAGEMENT AGENCY

COUNTY OF CUMBERLAND



DISTRICT ATTORNEYS OFFICE

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

24-25

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget		Labor	O&M	Capital	TOTAL
DA	\$ 110,570	\$ 133,074	\$ 78,826	\$ 165,000		2,293,046	265,101	1,500	2,559,647

*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

	DISTRICT ATTORNEY	Full Time	Part Time
Prosecutes approx 11,000 cases per year	Business & Communication Coordinator	1	
Coordinates Check Enforcement Program	Executive Assistant	1	
	Intern		6
Coordinates the "Deferred Disposition Program"	Staff Development Specialist	1	
	Paralegal	1	
Coordinates collection and disbursement of approx \$600,000 each year back to victims.	Legal Administrative Supervisor	1	
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
	Diversion Clerk	1	
	Restitution Clerk		1
		25	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY									
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
				Jackie Sartoris, DA					
				Wages for full & part time staff.					
5120	Wages & Salaries (FT)	1,234,459	1,267,146	1,491,624	1,252,209	1,657,999	1,564,132	1,564,132	1,564,132
5205	Wages & Salaries (PT)	1,363	9,275	-	-	-	-	-	-
5210	Seasonal/Temporary/Intern	50,021	57,358	82,300	46,282	82,300	82,300	82,300	82,300
3500	Employee Benefits & Taxes	486,318	526,543	609,411	504,305	647,958	646,614	646,614	646,614
	TOTAL PERSONNEL SERVICES	1,772,161	1,860,322	2,183,335	1,802,796	2,388,256	2,293,046	2,293,046	2,293,046
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	12,282	2,647	28,000	13,829	28,000	28,000	28,000	28,000
6301	Professional Services	1,700	1,700	1,800	-	1,800	1,800	1,800	1,800
6305	Stenographer-Transcripts	868	1,361	4,000	2,604	4,000	4,000	4,000	4,000
6307	Witness Fees & Expenses - DA	4,309	6,621	5,000	25,920	20,000	10,000	10,000	10,000
6308	Witness Fees & Expenses - AG	223	-	1,000	-	4,000	1,000	1,000	1,000
6309	Laboratory Tests		37	250	-	250	250	250	250
6400	Insurance - Building & Contents (Bath)	1,828	1,966	2,000	2,064	2,500	2,500	2,500	2,500
6401	Insurance- Liability	5,462	6,023	6,000	6,273	7,500	7,500	7,500	7,500
6500	Office Supplies	7,677	13,678	13,000	8,806	14,300	13,000	13,000	13,000
6505	Printing and Engraving	4,823	4,797	10,000	8,000	8,000	8,000	8,000	8,000
6506	Postal Expenses	4,135	3,531	4,000	2,578	4,000	4,000	4,000	4,000
6507	Advertising	385	1,252	1,000	924	1,000	1,000	1,000	1,000
6508	Dues	7,037	6,927	7,500	6,270	7,800	7,800	7,800	7,800
6516	Restorative Justice	3,000		40,000		40,000	40,000	40,000	40,000
6509	Books, Periodicals, & Subscriptions	12,954	15,212	15,500	16,755	17,250	17,250	17,250	17,250
6511	Equipment Rental	268	1,176	1,300	1,029	1,300	1,300	1,300	1,300
6512	Training, Education, & Seminars	13,112	10,620	12,000	10,761	12,000	12,000	12,000	12,000
6513	Leases & Service Agreements	79,258	41,734	70,000	45,749	106,500	83,701	83,701	83,701
6800	Telephone & Communication	13,685	17,862	18,500	16,661	22,000	22,000	22,000	22,000
	TOTAL O&M	173,005	137,142	240,850	168,223	302,200	265,101	265,101	265,101

DISTRICT ATTORNEY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	275	1,835	1,500	3,950	1,500	1,500	1,500	1,500
7355	Computer Hardware	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	275	1,835	1,500	3,950	1,500	1,500	1,500	1,500
	TOTAL DEPARTMENT	1,945,441	1,999,299	2,425,685	1,974,968	2,691,956	2,559,647	2,559,647	2,559,647
						266,271	133,962	133,962	133,962
						11.0%	5.5%	5.5%	5.5%

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY								
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Jackie Sartoris, DA			
5120	Wages & Salaries (FT)	1,491,624	1,252,209	1,581,767	Wages for full & part time staff.	1,564,132	1,564,132	1,564,132
					Legal Admin Supervisor to Staff Development/TA			
					FT Victim Witness Advocate (Drop TA)	-	-	
				76,232	FT Victim Witness Advocate	-	-	
5205	Wages & Salaries (PT)							
5401	Overtime		7,694					
			-		Additional Intern			
5210	Seasonal/Temporary/Intern	82,300	46,282	82,300	Wages for Interns-Largest block of Intern time and other temporary positions	82,300	82,300	82,300
5510	Health Insurance	382,992	321,170	405,017		405,017	405,017	405,017
5520	Retirement	82,655	67,580	107,863		107,863	107,863	107,863
5530	Social Security	120,405	98,970	120,531		119,187	119,187	119,187
5540	Workers Comp	4,684	3,830	4,684		4,684	4,684	4,684
5560	Deferred Comp	18,675	12,755	9,863		9,863	9,863	9,863
5500	Employee Benefits & Taxes	609,411	504,305	647,958	Taxes and benefits for departmental employees.	646,614	646,614	646,614
	TOTAL PERSONNEL SERVICES	2,183,335	1,810,490	2,388,256	9.4% TOTAL	2,293,046	2,293,046	2,293,046
	OPERATIONS AND MAINTENANCE							
6130	Transportation & Lodging	28,000	13,829	28,000	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. 2023 increased travel as COVID risks decrease - increased costs for lodging (@\$55each)reimbursable expenses	28,000	28,000	28,000
6301	Professional Services	1,800	-	1,800	Auditor expense - extradition/restitution accounts	1,800	1,800	1,800

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6305	Stenographer- Transcripts	4,000	2,604	4,000	Court transcripts required for case preparation and appeals.	4,000	4,000	4,000
6307	Witness Fees & Expenses- DA	5,000	25,920	20,000	Allocation for legislative requirement.	10,000	10,000	10,000
6308	Witness Fees & Expenses- AG	1,000	-	4,000	Allocation for legislative requirement.	1,000	1,000	1,000
6309	Laboratory Tests	250		250	State legislated requirement for medical testing fees for victims of crime	250	250	250
6400	Insurance - Building & Contents	2,000	2,064	2,500		2,500	2,500	2,500
6401	Insurance Liability	6,000	6,273	7,500	Liability insurance / Tort / Bond / Non-owner vehicle /MCCA Risk Pool	7,500	7,500	7,500
6500	Office Supplies	13,000	8,806	14,300	Departmental office supplies -(purchase pdf editor 10 (@129 each) additional licensesfor TA staff)	13,000	13,000	13,000
6505	Printing and Engraving	10,000	8,000	8,000	Case Folders, letterhead, envelopes Toner Cartridges (From IT)	8,000	8,000	8,000
6506	Postal Expenses	4,000	2,578	4,000	mail costs associated with the prosecution of criminal cases and statewide business	4,000	4,000	4,000
6507	Advertising	1,000	924	1,000	Job Placement ads / PIO materials	1,000	1,000	1,000
6508	Dues	7,500	6,270	7,800	Board of Bar Overseers. (20 memberships 5300) National District Attorney's Association. (1 DA membership & associates) \$862 Maine State Bar Dues Maine Prosecutor's Association membership (1K) Victim Advocate's Association. (6)	7,800	7,800	7,800

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6516	Restorative practices/diversionary	40,000	28,326	40,000	Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim involvement and decrease defendant recidivism. Increasing	40,000	40,000	40,000
6509	Books, Periodicals, & Subscriptions	15,500	16,755	17,250	Online research tool 17+% increase - renewal agreement/ /Maine Court rules print/Ferdico statute reference books / few statute book updates	17,250	17,250	17,250
6511	Equipment Rental	1,300	1,029	1,300	Stoneybrook water service	1,300	1,300	1,300
6512	Training, Education, & Seminars	12,000	10,761	12,000	Maine Prosecutor's Conference Registration. (increased cost to \$250) 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 National Sexual Assault Training	12,000	12,000	12,000
6513	Leases & Service Agreements	70,000	45,749	106,500	Connected Office copiers(\$2000/mth) MeDATs svc increase \$3300 Confidential Destruction (\$1000/yr) JW Maintenance _in anticipation of eProsecutor statewide move - (est \$1300/user) \$46,471 in existing budget... (short @22K)	83,701	83,701	83,701
6800	Telephone & Communication	18,500	16,661	22,000	Telephone Service - incr exp in 2024 expense? - \$777/mth) /Remote internet - savings \$1300/yr w new service offset some increased costs Wireless Service - Additional 4 lines language Translation Line - drastic use increase (ave \$167 / mth)	22,000	22,000	22,000

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
		-	-	-	Connection to state Metro line (\$1444/yr) Increased users @ \$198/license (6)	-	-	-
	TOTAL O&M	240,850	196,549	302,200	TOTAL	265,101	265,101	265,101
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,500	3,950	1,500	To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed.	1,500	1,500	1,500
7355	Computer Hardware		-					
7400	Capital Improvement Program	-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	1,500	3,950	1,500	TOTAL	1,500	1,500	1,500
	TOTAL DISTRICT ATTORNEY	2,425,685	2,010,988	2,691,956	TOTAL	2,559,647	2,559,647	2,559,647
				266,271		133,962	133,962	133,962
				11.0%		5.5%	5.5%	5.5%

DISTRICT ATTORNEY



Executive Administration

James Gailey, County Manager

Wages for full & part time staff.

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

EXPENSES		24-25	
Labor	O&M	Capital	TOTAL
916,834	153,050		1,069,884

Grant funded activities of this department

Personnel		REGULAR		GRANT & CONTRACT	
		Full Time	Part Time	Full Time	Part Time
	COUNTY MANAGER	1			
	DEPUTY MANAGER	1			
	EXECUTIVE ADMIN/SPECIAL PROJECTS	1			
	DV MANAGER	1			
	DIRECTOR OF PUBLIC AFFAIRS	1			
	COMPLIANCE & AUDIT MANAGER			1	
	PUBLIC HEALTH MANAGER			1	
	RECRUITER			1	
	COMMISSIONERS	5			
		10	0	3	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION							
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
5120-01	Wages & Salaries (FT)	304,838	361,508	412,025	425,673	557,166	557,166	557,166	557,166
5205-01	Wages & Salaries (PT)	71,063	55,478	65,848	60,789	69,173	69,173	69,173	69,173
5401-01	Overtime	377	798	1,000	674	-	-	-	-
5500-01	Employee Benefits & Taxes	169,157	197,058	244,388	207,589	290,495	290,495	290,495	290,495
	TOTAL PERSONNEL SERVICES	545,435	614,841	723,261	694,726	916,834	916,834	916,834	916,834
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	3,329	2,438	15,000	5,875	15,000	12,000	12,000	12,000
6301-01	Professional Services	24,310	18,757	38,000	18,673	38,000	35,000	35,000	35,000
6302-01	Legal Services	36,543	28,818	30,000	24,218	30,000	30,000	30,000	30,000
6400-01	Building & Contents Insurance	3,496	3,759	4,800	3,946	5,400	5,400	5,400	5,400
6407-01	Surety Bond Premiums	2,951	3,174	-	3,332	3,500	3,500	3,500	3,500
6500-01	Office Supplies	807	2,928	5,000	3,846	4,500	4,500	4,500	4,500
6505-01	Printing & Engraving	(500)	498	1,000	214	950	950	950	950
6506-01	Postal Expenses	3,604	3,950	3,800	3,893	4,000	4,000	4,000	4,000
6507-01	Advertising	1,237	1,460	1,200	579	1,000	1,000	1,000	1,000
6508-01	Dues	41,198	39,173	44,000	34,357	41,000	41,000	41,000	41,000
6509-01	Books periodicals, subs		-	500	146	200	200	200	200
6512-01	Training, Education, & Seminars	1,157	1,742	5,000	703	5,000	5,000	5,000	5,000
6513-01	Leases & Service Agreements	2,276	1,823	6,000	2,302	6,000	6,000	6,000	6,000
6609-01	Equipment Repair		-	-	-	-	-	-	-
6800-01	Telephone & Communication	2,040	2,334	5,000	2,153	4,500	4,500	4,500	4,500
	TOTAL O&M	122,448	110,854	159,300	104,238	159,050	153,050	153,050	153,050
	CAPITAL OUTLAY								
7361-01	Occupational Health & Safety Equip								
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	667,883	725,695	882,561	798,964	1,075,884	1,069,884	1,069,884	1,069,884
						193,323	187,323	187,323	187,323
						21.9%	21.2%	21.2%	21.2%

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL							
5120-01	Wages & Salaries (FT)	412,025	425,673	557,166	Wages for full & part time staff. Wages for full-time departmental staff.	557,166	557,166	557,166
5401-01	Overtime/Taping	1,000	674		Adjusted to actual			
5205-01	Wages & Salaries (PT)	65,848	60,789	69,173	DV Coordinator	69,173	69,173	69,173
5510	Health Insurance	144,460	117,037	155,963		155,963	155,963	155,963
5520	Retirement	17,797	20,514	35,459		35,459	35,459	35,459
5530	Social Security	36,634	33,913	47,727		47,727	47,727	47,727
5540	Workers Comp	1,861	1,522	1,861		1,861	1,861	1,861
5560	Deferred Comp	43,636	34,603	49,485		49,485	49,485	49,485
5500-01	Employee Benefits & Taxes	244,388	207,589	290,495	Benefits and taxes for departmental employees.	290,495	290,495	290,495
	TOTAL PERSONNEL SERVICES	723,261	694,726	916,834	26.8% TOTAL	916,834	916,834	916,834
	OPERATIONS & MAINTENANCE							
6130-01	Transportation & Lodging	15,000	5,875	15,000	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	12,000	12,000	12,000
6301-01	Professional Services	38,000	18,673	38,000	Services needed for general operation of county services.	35,000	35,000	35,000
6302-01	Legal Services	30,000	24,218	30,000	Legal fees associated with consultation and pending law suits and arbitrations	30,000	30,000	30,000
6400-01	Building & Content Insurance	4,800	3,946	5,400	Departmental share of Risk Pool insurance premium.	5,400	5,400	5,400
6407-01	Surety Bond Premiums		3,332	3,500	Bond obtained through MCCA.	3,500	3,500	3,500
6500-01	Office Supplies	5,000	3,846	4,500	Departmental office supply costs.	4,500	4,500	4,500
6505-01	Printing & Engraving	1,000	214	950	General printing costs to include county budget, annual report, budget	950	950	950
6506-01	Postal Expenses	3,800	3,893	4,000	Departmental postage costs.	4,000	4,000	4,000

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6507-01	Advertising	1,200	579	1,000	Legal notices.	1,000	1,000	1,000
6508-01	Dues	44,000	34,357	41,000	Professional Memberships	41,000	41,000	41,000
					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. \$ 250			
					GPCOG Membership \$ 12,000			
6509-01	Books periodicals, subs	500	146	200	Various books. PPH and BDN	200	200	200
6512-01	Training, Education, & Seminars	5,000	703	5,000	MCCA Convention, MMA, ICMA & NACO conference	5,000	5,000	5,000
6513-01	Leases & Service Agreements	6,000	2,302	6,000	Lease agreement/ copier maintenance agreement for copier Postage meter lease/ maintenance. Postage machine service agreement.	6,000	6,000	6,000
6609-01	Equipment Repair				Equipment maintenance not covered under service agreement.			
6800-01	Telephone & Communication	5,000	2,153	4,500	Provides for local and long distance calls, and associated communication. Cell phones	4,500	4,500	4,500
	TOTAL O&M	159,300	104,238	159,050		153,050	153,050	153,050
	TOTAL ADMINISTRATION	882,561	798,964	1,075,884	TOTAL	1,069,884	1,069,884	1,069,884
				193,323		187,323	187,323	187,323
				21.9%		21.2%	21.2%	21.2%

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		24-25		
						Labor	O&M	Capital	TOTAL
						550,253	552,077	-	1,102,330
				\$ -					

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	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120	Wages & Salaries (FT)	325,290	303,539	393,725	363,029	385,718	385,718	385,718	385,718
5500	Employee Benefits & Taxes	125,688	119,630	175,888	149,160	164,536	164,536	164,536	164,536
	TOTAL PERSONNEL SERVICES	450,977	423,170	569,613	512,190	550,253	550,253	550,253	550,253
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	448	97	4,000	-	4,000	4,000	4,000	4,000
6301	Professional Services	4,669	14,635	14,000	6,118	21,000	21,000	21,000	21,000
6500	Office Supplies	981	859	1,000	2,328	1,000	1,000	1,000	1,000
6503	Computer, Software, & Supplies	22,704	37,726	40,000	41,460	45,000	45,000	45,000	45,000
6505	Printing & Engraving	276		-		-	-	-	-
6512	Training, Education, & Seminars	8,572	9,889	12,000	10,436	10,000	10,000	10,000	10,000
6514	maintenance Contracts	310,663	284,708	368,174	375,546	404,077	404,077	404,077	404,077
6811	Computer Repair	6,605	7,741	8,000	8,000	8,000	8,000	8,000	8,000
6800	Telephone & Communication	52,231	64,790	55,677	58,721	59,000	59,000	59,000	59,000
	TOTAL O&M	407,149	420,443	502,851	502,609	552,077	552,077	552,077	552,077
	CAPITAL OUTLAY								
7355-02	Computer Hardware			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	858,126	843,613	1,072,464	1,014,799	1,102,330	1,102,330	1,102,330	1,102,330
						29,866	29,866	29,866	29,866
						2.8%	2.8%	2.8%	2.8%

INFORMATION TECHNOLOGY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: IT		ACTIVITY CENTER: INFORMATION TECHNOLOGY						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	393,725	363,029	385,718	Wages for full & part time staff. OT & On-call stipend funding	385,718	385,718	385,718
5510	Health Insurance	105,050	84,973	93,297		93,297	93,297	93,297
5520	Retirement	39,395	37,182	40,524		40,524	40,524	40,524
5530	Social Security	30,120	25,924	29,392		29,392	29,392	29,392
5540	Workers Comp	1,323	1,082	1,323		1,323	1,323	1,323
5560	Deferred Comp							
5500	Employee Benefits & Taxes	175,888	149,160	164,536		164,536	164,536	164,536
	TOTAL PERSONNEL SERVICES	569,613	512,190	550,253	-3.4%	550,253	550,253	550,253
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	4,000	-	4,000	Mileage Expense	4,000	4,000	4,000
6301	Professional Services	14,000	6,118	21,000	On site Technical Assistance Community GIS	21,000	21,000	21,000
6500	Office Supplies	1,000	2,328	1,000	General Office Supplies	1,000	1,000	1,000
6503	Computer, Software, & Supplies	40,000	41,460	45,000	Software, upgrades and licensing	45,000	45,000	45,000
6505	Printing and Engraving				Printer and Toner cartridges			
6512	Training, Education, & Seminars	12,000	10,436	10,000	System training	10,000	10,000	10,000
6514	Maintenance Contracts	368,174	375,546	404,077	Public Safety software packages, email, & data sharing	404,077	404,077	404,077
					Spillman Maintenance (Net of reimbursements)	\$ 203,364		
					ME Endpoint Security	\$ 8,167		

INFORMATION TECHNOLOGY (IT)

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
					VMWare \$ 9,400 Meraki \$ 15,000 Antivirus & MDR \$ 18,000 Cybersecurity Monitoring \$ 13,980 Cisco Smartnet \$ 10,000 PowerDMS \$ 3,000 ESRI- ARC GIS Maintenance \$ 12,500 Netmotion & Locality \$ 11,300 OpenFox \$ 5,040 GSuite (Google Mail) \$ 78,750 Citrix \$ 15,576 \$ - \$ 404,077			
6611	Computer Repair	8,000	8,000	8,000	Repair equipment formerly under maintenance contract.	8,000	8,000	8,000
6800	Telephone & Communication	55,677	58,721	59,000	System wide internet, wireless access and fiber lines	59,000	59,000	59,000
	TOTAL O&M	502,851	502,609	552,077	TOTAL	552,077	552,077	552,077
7355	Computer hardware for County				Communications, server and network hardware	-		
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL IT	1,072,464	1,014,799	1,102,330	TOTAL	1,102,330	1,102,330	1,102,330
						29,866	29,866	29,866
						2.8%	2.8%	2.8%

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		24-25	
Labor	O&M	Capital	TOTAL
776,923	80,216	7,000	864,139

Statistics

Personnel

		Full Time	Part Time
Responsible for servicing & supporting over 405 employees	HUMAN RESOURCE DIRECTOR	1	
Responsible for recruitment & hiring of County personnel	LABOR RELATIONS SPECIALIST	1	
Responsible for labor relations & collective bargaining	RECRUITER	1	
Responsible for employee benefits and compensation	EMPLOYEE RELATIONS COORD.	1	
Personnel and performance management	HUMAN RESOURCES SPECIALIST	1	
Manages FMLA, ADA Leaves, and Workers' Comp	SAFETY COORDINATOR	1	
Compliance with state/federal employment/labor laws	HR ASSISTANT	1	
Employee training & development		7	
Responsible for Safety Program, OSHA & BLS Compliance			
Personnel policies and records management			

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: HUMAN RESOURCES				ACTIVITY CENTER: HUMAN RESOURCES					
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	325,502	389,586	440,825	378,380	563,880	563,880	563,880	563,880
5500	Employee Benefits & Taxes	124,509	145,096	143,772	134,150	213,043	213,043	213,043	213,043
	TOTAL PERSONNEL SERVICES	450,010	534,682	584,597	512,530	776,923	776,923	776,923	776,923
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	201	236	2,000	1,599	2,500	2,500	2,500	2,500
6301	Professional Services	21,560	20,624	50,000	23,449	49,735	45,000	45,000	45,000
6500	Office Supplies	1,702	2,092	4,500	3,105	4,500	4,500	4,500	4,500
6505	Printing & Engraving	89	104	175	130	175	175	175	175
6506	Postal Expenses	556	455	500	182	500	500	500	500
6508	Dues	175	1,512	2,000	183	2,000	2,000	2,000	2,000
6509	Books, Periodicals, & Subscriptions	4,093	3,191	4,150	3,042	4,150	4,150	4,150	4,150
6512	Training, Education, & Seminars	1,372	856	15,900	4,056	15,900	15,900	15,900	15,900
6513	Leases & Service Agreements	1,808	1,823		1,958	1,950	1,950	1,950	1,950
6515	Wellness	3,426	7,050		10,745	2,000	2,000	2,000	2,000
6800	Telephone & Communication	196	691	-	308	1,541	1,541	1,541	1,541
	TOTAL O&M	35,177	38,634	84,716	48,758	84,951	80,216	80,216	80,216
	CAPITAL OUTLAY								
7361	Occupational Health & Safety Equip.	-	6,855	7,000	4,288	7,000	7,000	7,000	7,000
	TOTAL CAPITAL OUTLAY	-	6,855	7,000	4,288	7,000	7,000	7,000	7,000
	TOTAL ACTIVITY CENTER	485,188	580,171	676,313	565,576	868,874	864,139	864,139	864,139
						192,561	187,826	187,826	187,826
						28.5%	27.8%	27.8%	27.8%

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 HUMAN RESOURCES		ACTIVITY CENTER: HUMAN RESOURCES						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	440,825	378,380	563,880	Wages for full-time departmental staff. <i>Recruiter (6 month), Commissioner approved HR Admin</i>	563,880	563,880	563,880
5510	Health Insurance	76,779	72,869	112,381		112,381	112,381	112,381
5520	Retirement	32,129	30,802	50,919		50,919	50,919	50,919
5530	Social Security	33,723	28,664	42,968		42,968	42,968	42,968
5540	Workers Comp	1,141	925	1,141		1,141	1,141	1,141
5560	Deferred Comp		890	5,634		5,634	5,634	5,634
5500	Employee Benefits & Taxes	143,772	134,150	213,043	Benefits and taxes for departmental employees.	213,043	213,043	213,043
	TOTAL PERSONNEL SERVICES	584,597	512,530	776,923	32.9% TOTAL	776,923	776,923	776,923
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,000	1,599	2,500	Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging	2,500	2,500	2,500
6301	Professional Services	50,000	23,449	49,735	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 Union Negotiation Consultations Affiliated EAP - Workforce Performance Solutions Affiliated EAP - Critical Incidents Affirmative Action Plan Preparation J.J. Keller New Sharpe Copier Contract - formerly Ricoh DISA - Drug & Alcohol Program - Fee & Random Tests HR Consultants - training, investigations, services	45,000	45,000	45,000
					875 500 1,638 94 5,000 10,000 9,940 1,000 3,450 180 1,808 750 14,500 \$ 49,735			

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6500	Office Supplies	4,500	\$3,105	4,500	HR Office Supplies	4,500	4,500	4,500
6505	Printing & Engraving	175	\$130	175	Misc. printing, brochures, engraving	175	175	175
6506	Postal Expenses	500	\$182	500	HR Postage expenses	500	500	500
6508	Dues	2,000	\$183	2,000	MLGHRA Memberships	2,000	2,000	2,000
					HR Assoc. of Southern ME (HRASM)	160		
					National Safety Council	425		
					SHRM Memberships	660		
					SHRM Certifications	100		
					NFPA	150		
					Maine Motor Transport Assoc.	150		
						1,820		
6509	Books, Periodicals, & Subscriptions	4,150	\$3,042	4,150	HR Reference Materials/Books	250	4,150	4,150
					Jazz HR	2,900		
					Other job posting & recruitment platforms	1,000		
						4,150		
6512	Training, Education, & Seminars	15,900	\$4,056	15,900	Leadership Academy (based on 12 County attendees)	3,800	15,900	15,900
					Leadership Academy lunches at SMCC	700		
					HR Conferences, Workshops - Staff	1,000		
					Annual Maine HR Conference at Samoset	1,200		
					MMA HR & Management Conference - June @ Thomas C	255		
					Professional Development - Depts. & Supervisory	3,000		
					DEI 6 months-Employee Training Jan-June	5,000		
					Maine LERA Conference & Meetings	50		
					Tuition Reimbursement	5,895		
						20,900		
6513	Leases & Service Agreement	1,950	1,958	1,950	Great America Financial Agreement	1,950	1,950	1,950

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6515	Wellness	2,000	10,745	2,000	Wellness Equipment (gym in each location)	2,000	2,000	2,000
6800	Telephone expense	1,541	308	1,541		1,541	1,541	1,541
	TOTAL O&M	84,716	48,758	84,951		80,216	80,216	80,216
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	7,000	4,288	7,000	Employee Ergonomic costs associated with workstations	7,000	7,000	7,000
	Safety Program				Safety training program			
		-	-	-		-	-	-
		7,000	4,288	7,000	TOTAL	7,000	7,000	7,000
		676,313	565,576	868,874	TOTAL	864,139	864,139	864,139
				192,561		187,826	187,826	187,826
				28.5%		27.8%	27.8%	27.8%

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.*

REVENUES

				-	

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
1,863,726	970,272	-	2,833,998
ENTERPRISE			443,603
TOTAL DEPT			3,277,601

Enterprise Activities:

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

Statistics

Responsible for Fleet maintenance of over 140 Vehicles
Responsible for 7 buildings, and over 570K sq feet
Responsible to maintain operations for:
EMA Probate Executive
DA Finance Garage
Treasurer CCRCC Jail
Deeds Sheriff Office
Negotiate over \$1 million dollars in Utility costs
50% of all Courthouse costs covered by State of Maine

Personnel

Facility	Full Time	Part Time	Court lease	Jail
FACILITIES DIRECTOR	1			
MAINTENANCE SUPERVISOR	2			
FACILITIES SUPERVISOR				1
CUSTODIAN SUPERVISOR	1			
CUSTODIAN	4		2	1
ELECTRICIAN SUPERVISOR	1			
ELECTRICIAN	1			1
MAINTENANCE TECHNICIAN II	2		2	4
FLEET AUTOMOTIVE SUPERVIROR	1			
FLEET AUTOMOTIVE TECHNICIAN	1			
EXECUTIVE ASSISTANT	1			
	15	0	4	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-105 DEPARTMENT: FACILITIES									
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)*	924,748	876,527	1,207,240	995,142	1,262,623	1,262,623	1,262,623	1,262,623
5210	Seasonal/Temporary/Intern	-	-	-	45,435	-	-	-	-
5401	Overtime	12,733	27,594	35,000	44,385	35,000	35,000	35,000	35,000
5500	Employee Benefits & Taxes	421,495	402,304	504,861	442,255	566,103	566,103	566,103	566,103
	TOTAL PERSONNEL SERVICES	1,358,976	1,306,425	1,747,101	1,527,217	1,863,726	1,863,726	1,863,726	1,863,726
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	200	131	1,500	125	1,500	1,500	1,500	1,500
6131	Gas, Oil, & Grease	56,372	26,366	63,000	52,229	63,000	63,000	63,000	63,000
6132	Vehicle Repair	77,670	77,196	57,000	75,076	70,000	70,000	70,000	70,000
6301	Professional Services	4,052	11,652	8,200	15,592	10,000	13,000	13,000	13,000
6303	Contract Special Services	8,288	16,623	8,750	12,124	9,500	9,500	9,500	9,500
6304	Security Services	1,479	1,360	1,700	1,077	1,700	1,700	1,700	1,700
6400	Insurance- Building & Contents	37,312	40,128	53,072	42,125	53,072	53,072	53,072	53,072
6401	Insurance- Liability	2,051	2,206	16,163	2,315	16,163	16,163	16,163	16,163
6402	Vehicle Insurance	9,767	10,505	13,893	11,027	13,893	13,893	13,893	13,893
6405	Insurance - Boilers/ Mechanical	5,762	6,197	8,196	6,506	8,196	8,196	8,196	8,196
6500	Office Supplies	1,037	1,383	1,500	1,897	1,500	1,500	1,500	1,500
6502	Cleaning Supplies	7,843	12,227	10,600	17,367	15,000	15,000	15,000	15,000
6504	Maintenance Supplies	7,111	3,093	10,000	6,599	17,000	10,000	10,000	10,000
6505	Printing & Engraving	40	86	450	207	450	450	450	450
6506	Postal Expenses	130	89	200	93	200	200	200	200
6507	Advertising		434	1,000	-	1,000	-	-	-
6508	Dues	645	540	450	172	450	450	450	450
6509	Books, Periodicals, & Subscriptions	347	299	300	397	300	300	300	300
6510	Tools & Implements	2,277	88	3,500	2,822	3,500	3,500	3,500	3,500
6511	Equipment Rental	7,949	8,176	12,700	8,494	12,700	12,700	12,700	12,700
6512	Training, Education, & Seminars	715	2,168	2,500	18,469	2,500	2,500	2,500	2,500
6513	Lease & service Agreements	181,883	161,065	183,000	176,846	122,000	122,000	122,000	122,000
6514	Maintenance Contracts	55,032	59,385	69,850	63,154	73,500	73,500	73,500	73,500

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6600	Cleaning & Sanitary	8,854	11,392	5,000	159	5,000	-	-	-
6601	Snow Removal	4,922	2,619	5,000	4,815	5,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	12,526	8,151	3,000	3,202	3,000	3,000	3,000	3,000
6603	Building & Structure Repair	18,691	32,709	30,500	19,693	30,500	30,500	30,500	30,500
6604	Heating & Cooling (HVAC) Repair	19,570	20,616	22,000	98,844	35,000	35,000	35,000	35,000
6605	Electrical Repair	23,210	46,487	23,500	19,045	23,500	23,500	23,500	23,500
6606	Painting Repair	8,252	1,919	4,000	11,012	7,000	7,000	7,000	7,000
6607	Plumbing Repair	8,500	8,449	9,000	12,324	10,000	10,000	10,000	10,000
6608	Elevator Repair		-	1,000	(179)	2,000	2,000	2,000	2,000
6609	Equipment Repair	4,686	15,579	5,000	2,887	5,000	5,000	5,000	5,000
6612	Furniture Repair	7,426	664	3,000	842	3,000	3,000	3,000	3,000
6800	Telephone & Communication	4,010	5,624	7,380	5,855	7,000	7,000	7,000	7,000
6801	Electricity Utility	110,889	121,627	114,148	272,767	165,000	114,148	114,148	114,148
6802	Gas Utility	57,115	53,326	76,000	48,605	155,000	155,000	155,000	155,000
6803	Water Utility	5,120	5,347	6,500	5,367	6,500	6,500	6,500	6,500
6804	Sewer Utility	25,992	27,582	29,000	35,586	32,000	32,000	32,000	32,000
6805	Rubbish Removal	13,255	13,256	15,000	14,309	17,500	17,500	17,500	17,500
6806	Fuel Oil	1,295	3,032	1,500	(2,171)	1,500	1,500	1,500	1,500
6906	Paper Goods	4,092	4,044	10,000	5,820	10,000	10,000	10,000	10,000
6908	Clothing- Uniforms	3,161	4,258	4,500	4,734	4,500	4,500	4,500	4,500
6909	Clothing- Cleaning	2,543	2,350	3,000	2,845	3,000	3,000	3,000	3,000
6913	Safety Equipment	982	2,077	3,000	2,309	3,000	3,000	3,000	3,000
6950	misc expense PRC	-	-	-	-	-	-	-	-
	TOTAL O&M	813,051	832,501	908,552	1,083,379	1,031,124	970,272	970,272	970,272

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	CAPITAL OUTLAY								
7305	Building & Building Improvements		-	-	-	138,138	-	-	-
7315	Electrical Capital		-	-	-	-	-	-	-
7335	Maintenance Capital		-	-	-	-	-	-	-
7350	Office Equipment	810	-	-	-	-	-	-	-
7355	Computer Hardware	70	-	-	-	-	-	-	-
7361	Occupational Health & Safety Equip.	683		-		-	-	-	-
7360	Safety Equipment	703	53	-	449	-	-	-	-
	TOTAL CAPITAL OUTLAY	2,266	53	-	449	138,138	-	-	-
	TOTAL DEPARTMENT	2,174,293	2,138,980	2,655,653	2,611,045	3,032,989	2,833,998	2,833,998	2,833,998
						377,336	178,345	178,345	178,345
						14.2%	6.7%	6.7%	6.7%

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-105	DEPARTMENT: FACILITIES							
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.			
5120	Wages & Salaries (FT)	1,202,240	995,142	1,262,623	Wages for full-time departmental staff. \$ -	1,262,623	1,262,623	1,262,623
5205	Wages & Salaries (PT)	5,000	-	-	Wages for maint./ special projects.			
5210	Seasonal/Temporary/Intern		45,435					
5401	Overtime	35,000	44,385	35,000	Wages for required overtime work and call in work.	35,000	35,000	35,000
5510	Health Insurance	267,548	241,034	319,145		319,145	319,145	319,145
5520	Retirement	110,431	93,250	112,711		112,711	112,711	112,711
5530	Social Security	95,031	80,757	99,268		99,268	99,268	99,268
5540	Workers Comp	30,768	25,158	30,768		30,768	30,768	30,768
5560	Deferred Comp	1,083	2,057	4,211		4,211	4,211	4,211
5500	Employee Benefits & Taxes	504,861	442,255	566,103	Taxes and benefits for departmental employees.	566,103	566,103	566,103
	TOTAL PERSONNEL SERVICES	1,747,101	1,527,217	1,863,726	6.7% TOTAL	1,863,726	1,863,726	1,863,726
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	1,500	125	1,500	Departmental travel expenses including for training. \$ 1,500	1,500	1,500	1,500
6131	Gas Oil & Grease	63,000	52,229	63,000	Gas, oil, grease, and maintenance for departmental vehicles and machines. \$ 9,000	63,000	63,000	63,000
					Tires for all County vehicles. \$ 50,000			
					Oil & grease for Sheriff vehicles. \$ 4,000			
6132	Vehicle Repair	57,000	75,076	70,000	Parts and labor for automobile and machine repair. \$ 10,000	70,000	70,000	70,000
					Sheriff Administration/ Support Services \$ 7,500			
					Sheriff Law Enforcement \$ 27,000			
					Sheriff General \$ 7,500			
					New Vehicle equipment set up \$ 28,000			
6301	Professional Services	8,200	15,592	10,000	Consultants: chemical, etc. \$ 8,100	13,000	13,000	13,000
					Indoor Air Quality tests. \$ 1,900			
					Professional Cleaning services \$ 3,000			

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET	
6303	Contract Special Services	8,750	12,124	9,500	Pest control Courthouse LEC EMA CRCC Hazardous Mats (lamp) Backflow testing work order system fleet	\$ 3,000 \$ 3,000 \$ 750 \$ 2,000	9,500	9,500	9,500
6304	Security Services	1,700	1,077	1,700	Security	\$ 1,700	1,700	1,700	1,700
6400	Insurance -Building & Contents	53,072	42,125	53,072	Courthouse. Garage.	\$ 53,072	53,072	53,072	53,072
6401	Insurance- Liability	16,163	2,315	16,163	Departmental share of insurance.	\$ 16,163	16,163	16,163	16,163
6402	Vehicle Liability	13,893	11,027	13,893	Departmental share of insurance.	\$ 13,893	13,893	13,893	13,893
6405	Insurance - Boilers/ Mechanical	8,196	6,506	8,196	Departmental share of insurance.	\$ 8,196	8,196	8,196	8,196
6406	Insurance- Deductible				Deductible for any insurance claim.				
6500	Office Supplies	1,500	1,897	1,500	Office supplies and copy paper.	\$ 1,500	1,500	1,500	1,500
6502	Cleaning Supplies	10,600	17,367	15,000	Custodial supplies. (Does not include Jail secure area.) Car Cleaning Supplies Courthouse. EMA & Dispatch 25 Pearl/Milk LEC	\$ 400 \$ 8,000 \$ 3,000 \$ 1,000 \$ 3,000	15,000	15,000	15,000
6504	Maintenance Supplies	10,000	6,599	17,000	Repair supplies. Courthouse EMA. Law Enforcement Center. Communications	\$ 11,500 \$ 1,500 \$ 2,000 \$ 2,200	10,000	10,000	10,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6505	Printing & Engraving	450	207	450	Printing for work orders, forms, and blueprints. \$ 450	450	450	450
6506	Postal Expenses	200	93	200	Departmental postage costs. \$ 200	200	200	200
6507	Advertising	1,000	-	1,000	For material bids and personnel \$ 200	-		-
6508	Dues	450	172	450	NFPA ASHRAE (Heating and AC Eng.) \$ 50 NSEE (Energy Engineers.) \$ 50 Electrician Licensing Fees. \$ - fleet \$ 200 recertification \$ 150	450	450	450
6509	Books, Periodicals, & Subscriptions	300	397	300	Manager's Legal Bulletin. Vehicle manuals. \$ 150 ASHRAE Handbooks. Reference manuals and code books. \$ 150	300	300	300
6510	Tools & Implements	3,500	2,822	3,500	Hand tools. \$ 3,500	3,500	3,500	3,500
6511	Equipment Rental	12,700	8,494	12,700	Pagers. \$ 1,000 Offsite Storage \$ 7,000 Safety Kleen for Mechanic/Jail (oil) \$ 200 Copier \$ 1,500 lift rental \$ 3,000	12,700	12,700	12,700
6512	Training, Education, & Seminars	2,500	18,469	2,500	OSHA Training Training safety \$ 1,100 work order system seminars. \$ 1,400	2,500	2,500	2,500

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6513	Leases and Service Agreements	183,000	176,846	122,000	Leased Office Space and Common Charges \$ 183,000 Lease 10,000 square feet (8 months)	122,000	122,000	122,000
6514	Maintenance Contracts	69,850	63,154	73,500	HVAC Contract CCRCC, CCCH & EMA \$ 39,900 Sprinkler system. \$ 1,850 Extinguishers. \$ 900 Fire alarm. . \$ 2,500 Elevator/lifts. \$ 13,000 Telephone \$ 3,000 Identicard \$ 2,500 Work order Systems Support \$ 5,000 Automatic Doors \$ 1,200	73,500	73,500	73,500
6600	Cleaning & Sanitary	5,000	159	5,000	Moved to Professional Services Courthouse. (done in house) \$ 2,000 EMA/RCC \$ 1,500 Law Enforcement Center. \$ 1,500	-	-	-
6601	Snow Removal	5,000	4,815	5,000	Courthouse complex (includes parking lot). \$ 4,000 EMA & Dispatch. \$ 1,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	3,000	3,202	3,000	Loam, seed, sod. \$ 1,000 Landscape timbers, fencing. \$ 500 Asphalt maintenance or repair: \$ 1,500	3,000	3,000	3,000
6603	Building & Structure Repair	30,500	19,693	30,500	Doors, walls, ceilings, stairs, & windows. \$ 3,000 Replacement locks and keys \$ 3,000 Roof patches and repairs. \$ 5,000 CCCH Replacement Air Conditioners \$ 3,000 Carpeting and repairs \$ 10,000 Exterior building repairs. \$ 4,000 Replacement ceiling tiles. \$ 2,500	30,500	30,500	30,500

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6604	Heating & Cooling (HVAC) Repair	22,000	98,844	35,000	Heating & Cooling (HVAC) Repair Courthouse. \$ 15,500 CCRC \$ 3,500 Law Enforcement Center. \$ 3,000	35,000	35,000	35,000
6605	Electrical Repair	23,500	19,045	23,500	Identicard and control repairs. \$ 7,500 Lighting-lamps and ballast, light bulbs \$ 4,000 Power outlets & wiring. \$ 2,000 Electrical repairs. \$ 10,000	23,500	23,500	23,500
6606	Painting Repair	4,000	11,012	7,000	Preventative & Ongoing maintenance. Courthouse. \$ 3,000 Community Corrections \$ 500 Law Enforcement Center. \$ 500	7,000	7,000	7,000
6607	Plumbing Repair	9,000	12,324	10,000	Preventative/ ongoing maintenance. Courthouse. \$ 7,000 EMA. And Communications \$ 1,000 Law Enforcement Center. \$ 1,000	10,000	10,000	10,000
6608	Elevator Repair	1,000	-179.22	2,000	Non-contract repairs \$ 1,000	2,000	2,000	2,000
6609	Equipment Repair	5,000	2,887	5,000	Repair for County equipment. \$ 5,000	5,000	5,000	5,000
6612	Furniture Repair	3,000	842	3,000	Repair material for any County furniture. \$ 3,000	3,000	3,000	3,000
6800	Telephone & Communication	7,380	5,855	7,000	Telephone Costs \$ 4,500	7,000	7,000	7,000
6801	Electricity Utility	114,148	272,767	165,000	Electricity costs for county properties .04880 kwh Communications CCCH	114,148	114,148	114,148

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6802	Gas Utility	76,000	48,605	155,000	LEC Pearl Street Natural Gas costs for county properties 11.50 Decatherm LEC CCRCC Communication Bldg EMA Courthouse	155,000	155,000	155,000
6803	Water Utility	6,500	5,367	6,500	Courthouse LEC EMA Communication 25 Pearl 25 Pearl Street	\$ 5,500 \$ 1,300	6,500	6,500
6804	Sewer Utility	29,000	35,586	32,000	25 Pearl Courthouse Lec EMA Communications LEC storm water charges	\$ 24,000 \$ 5,000	32,000	32,000
6805	Rubbish Removal	15,000	14,309	17,500	Courthouse. Law Enforcement Center/Communication Corrections EMA & Dispatch Pearl Street	\$ 15,000	17,500	17,500
6806	Fuel Oil	1,500	(2,171)	1,500	propane and generator	\$1,500	1,500	1,500
6906	Paper Goods	10,000	5,820	10,000	Toilet paper, sanitary napkins, paper towels.	\$ 10,000	10,000	10,000
6908	Clothing- Uniforms	4,500	4,734	4,500	Facilities employees (4 sets)	\$ 4,500	4,500	4,500
6909	Clothing- Cleaning	3,000	2,845	3,000	Mechanic Uniforms. And rags	\$ 3,800	3,000	3,000
6913	Safety Equipment	3,000	2,309	3,000	Safety shoes.	\$ 2,000	3,000	3,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
		-	-	-	Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance.	-	-	-
	TOTAL O&M	908,552	1,083,379	1,031,124	TOTAL	970,272	970,272	970,272
	CAPITAL OUTLAY							
7305	Building & Building Improvement			\$ 138,138	County Building Assessment/New Work Order System Upgrade	0		
7315	Electrical Capital							
7335	Maintenance Capital							
7350	Office Equipment	-			Replace misc office equipment			
7355	Computer Hardware	-						
7361	Occupational Health & Safety Equip.		-		Moved to HR Budget			
7360	Safety Program		449		Moved to HR budget			
	TOTAL CAPITAL OUTLAY	-	449	138,138		-	-	-
	TOTAL FACILITIES	2,655,653	2,611,045	3,032,989	TOTAL	2,833,998	2,833,998	2,833,998
		14		14.2%		178,345	178,345	178,345
						6.7%	6.7%	6.7%

ENTERPRISE ACTIVITIES TOTAL	443,603
OVERALL DEPARTMENTAL EXPENSES	3,277,601

FACILITIES



Facilities-Garage Operation

Wages for full & part time staff.

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

REVENUES

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
GAR	-	-	-	-
GAR	74,123	121,167	157,991	200,000
GAR	599,474	655,114	751,025	650,000
GAR				
GAR	\$ 673,598	\$ 776,280	\$ 909,016	\$ 850,000

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
84,766	53,550	-	138,316

Statistics

Gross spaces available in the Garage	328
Dedicated to the Portland Police Dept.	52
Monthly contacts with the State	*100
Monthly contracts with local business	-130
County Employee parking daily	-50
Public parking for Jury Duty and General Public	varies

Personnel

	Full Time	Part Time
PARKING GARAGE OPERATOR	0	
GARAGE ATTENDANT*	1	
	1	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: Facilities		ACTIVITY CENTER: PARKING GARAGE							
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-03	Wages & Salaries (FT)	51,977	52,353	114,907	99,984	55,253	55,253	55,253	55,253
5205-03	Wages & Salaries (PT)		-	-	-	-	-	-	-
5401-03	Overtime	4,105	3,600	4,000	3,836	4,000	4,000	4,000	4,000
5500-03	Employee Benefits & Taxes	17,782	17,483	47,860	42,094	25,513	25,513	25,513	25,513
	TOTAL PERSONNEL SERVICES	73,864	73,437	166,767	145,914	84,766	84,766	84,766	84,766
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	584	1,786	1,250	979	1,000	1,000	1,000	1,000
6502	Cleaning Supplies		-	600	-	600	600	600	600
6504	Maintenance Supplies		-	1,800	806	1,000	1,000	1,000	1,000
6505-03	Printing & Engraving	1,817	90	2,500	2,433	2,500	2,500	2,500	2,500
6507-03	Advertising		-	50	-	500	500	500	500
6514-03	Maintenance Contracts		-	9,050	3,044	10,000	10,000	10,000	10,000
6602-03	Lot & Grounds Maintenance		-	1,000	223	500	500	500	500
6603-03	Building & Structural Repair		-	2,000	36,603	2,000	2,000	2,000	2,000
6605-03	Electrical Repair		-	1,500	17,669	1,500	1,500	1,500	1,500
6606-03	Painting Repairs		-	2,500	-	2,500	2,500	2,500	2,500
6607-03	Plumbing Repairs		-	1,000	7,148	2,500	2,500	2,500	2,500
6609-03	Equipment Repair	18,298	37,607	25,000	26,581	25,000	25,000	25,000	25,000
6800-03	Telephone & Communication	1,146	733	950	1,523	1,100	1,100	1,100	1,100
6801-03	Electricity Utility		-	21,852	466	-	-	-	-
6803-03	Water Utility		-	350	134	350	350	350	350
6804-03	Sewer Utility		-	750	750	750	750	750	750
6805-03	Rubbish Removal		-	1,000	344	1,000	1,000	1,000	1,000
6905-03	Medical Supplies		-	50	-	100	100	100	100
6908-03	Clothing-Uniforms		-	500	0	250	250	250	250
6913-03	Safety Equipment		-	750	0	400	400	400	400
	TOTAL O&M	21,844	40,216	74,452	98,703	53,550	53,550	53,550	53,550
	CAPITAL								

PARKING GARAGE

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
7325-03	Furniture & Fixtures	-	-	-	48,916	-	-	-	-
7365-03	Radio Equipment	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	48,916	-	-	-	-
	TOTAL ACTIVITY CENTER	95,708	113,653	241,219	293,532	138,316	138,316	138,316	138,316
						(102,903)	(102,903)	(102,903)	(102,903)
						-42.7%	-42.7%	-42.7%	-42.7%

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: FACILITIES					ACTIVITY CENTER: PARKING GARAGE			
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL							
5120-03	Wages & Salaries (FT)	114,907	99,984	55,253	Wages for full & part time staff. Wages for full-time departmental staff.	55,253	55,253	55,253
5205-03	Temporary				Wages for part-time departmental staff.			
5401-03	Overtime	4,000	3,836	4,000	Wages for required overtime work.	4,000	4,000	4,000
5510	Health Insurance	24,778	21,526	12,752		12,752	12,752	12,752
5520	Retirement	11,264	10,494	5,524		5,524	5,524	5,524
5530	Social Security	9,096	7,849	4,515		4,515	4,515	4,515
5540	Workers Comp	2,722	2,225	2,722		2,722	2,722	2,722
5560	Deferred Comp			-		-		
5500-03	Employee Benefits & Taxes	47,860	42,094	25,513	Taxes and benefits for departmental employees.	25,513	25,513	25,513
	TOTAL PERSONNEL	166,767	145,914	84,766	TOTAL	84,766	84,766	84,766
	OPERATIONS & MAINTENANCE							
6500-03	Office Supplies	1,250	979	1,000	General office supplies used in garage operation.	\$ 1,250	1,000	1,000
6502	Cleaning Supplies	600		600	Signage Cleaning Supplies	\$ 600	600	600
6504	Maintenance Supplies	1,800	806	1,000	Mx Supplies	\$ 1,800	1,000	1,000
6505-03	Printing & Engraving	2,500	2,433	2,500	60,000 garage tickets + shipping. (Now only available in 20k lots.)	\$ 2,500	2,500	2,500
6507-03	Advertising	50		500	Newspaper job advertisements	\$ 50	500	500
6514-03	Maintenance Contracts	9,050	3,044	10,000	Sprinkler System	\$ 3,000	10,000	10,000
					Elevators	\$ 5,300		
					Garage Gates	\$ 1,000		

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
					Automatic Doors	\$ 700		
6602-03	Lot & Grounds Maintenance	1,000	223	500	Flowers, shrubbery, landscape	\$ 250	500	500
					Asphalt Repair	\$ 750		
6603-03	Building & Structural Repair	2,000	36,603	2,000	Repairs to overall structures	\$ 2,000	2,000	2,000
6605-03	Electrical Repair	1,500	17,669	1,500	Cameras, Lighting, and repairs	\$ 1,500	1,500	1,500
6606-03	Painting Repairs	2,500		2,500	Painting of structure	\$ 2,500	2,500	2,500
6607-03	Plumbing Repairs	1,000	7,148	2,500	Drain repair and cleaning	\$ 1,000	2,500	2,500
6609-03	Equipment Repair	25,000	26,581	25,000	Repair material for gate swing-arms, and mechanical readers.	\$ 6,500	25,000	25,000
6800-03	Telephone & Communication	950	1,523	1,100	Garage telephone costs. New system bank connection	\$ 950	1,100	1,100
6801-03	Electricity Utility	21,852	466	-	Electricity costs .04880 kwh	\$ 21,852	-	-
6803-03	Water Utility	350	134	350	Water usage	\$ 350	350	350
6804-03	Sewer Utility	750	750	750	Storm Water charges	\$ 750	750	750
6805-03	Rubbish Removal	1,000	344	1,000	Trash Removal	\$ 1,000	1,000	1,000
6905-03	Medical Supplies	50		100	Replacement medical supplies. (Expiration of existing medical supplies.)	\$ 50	100	100
6908-03	Clothing-Uniforms	500		250	Employee yearly clothing allowance	\$ 500	250	250
6913-03	Safety Equipment	750		400	Safety Shoes, gloves & wipes, blood pathogens	\$ 400	400	400

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
7325-03	TOTAL O&M	74,452	98,703	53,550	TOTAL	53,550	53,550	53,550
	CAPITAL OUTLAY							
	Furniture & Fixtures		48,916					
	Operation Equipment							
	TOTAL CAPITAL OUTLAY	-	48,916	-	TOTAL	-	-	-
	TOTAL GARAGE	241,219	293,532	138,316	TOTAL	138,316	138,316	138,316
			(102,903)			(102,903)	(102,903)	(102,903)
			-42.7%			-42.7%	-42.7%	-42.7%

PARKING GARAGE



Sheriff's Office-Administration

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

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

REVENUES

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
SHER	30,300	21,026	19,831	40,000
	\$ 30,300	\$ 21,026	\$ 19,831	\$ 40,000

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
1,284,427	289,761	3,000	1,577,188

Objectives

<p><i>Coordinate agendas and provide analysis for all Sheriff Office Activities</i></p> <p><i>Provide leadership for strategic planning and budget development and implementation</i></p> <p><i>Lead and coordinate Sheriff initiatives for more contracts with communities for cost efficient, effective delivery of law enforcement services.</i></p>

Personnel

	Full Time	Part Time
SHERIFF	1	
CHIEF DEPUTY	1	
ADMINISTRATIVE INVESTIGATOR	1	
ADMINISTRATIVE LIEUTENANT	1	
EXECUTIVE ASSISTANT	1	
INVESTIGATIONS CLERK	2	
RECEPTION/CLERK	1	
CAPTAIN-SUPPORT SERVICES	1	
ACCREDITATION COORD	1	
ADMINISTRATIVE SERGEANT	1	
ADMINISTRATIVE ASST.	1	
STAFF DEVELOPMENT SPECIALIST	1	
	13	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: ADMINISTRATION/ SUPPORT SERVICES							
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-05	Wages & Salaries (FT)	696,925	742,913	849,884	750,813	933,658	933,658	933,658	933,658
5205-05	Wages & Salaries (PT)		-	-	-	40,000	-	-	-
5401-05	Overtime	5,344	16,486	5,000	37,089	5,000	5,000	5,000	5,000
5500-05	Employee Benefits & Taxes	225,628	260,399	315,313	278,711	345,769	345,769	345,769	345,769
	TOTAL PERSONNEL SERVICES	927,898	1,019,798	1,170,197	1,066,613	1,324,427	1,284,427	1,284,427	1,284,427
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	6,081	6,754	15,000	13,631	15,000	15,000	15,000	15,000
6131-05	Gas, Oil, & Grease	55	101	9,000	4,764	9,000	9,000	9,000	9,000
6301-05	Professional Services	6,267	7,469	16,050	15,699	18,200	18,200	18,200	18,200
6302-05	Legal Services	24,801	7,206	21,842	7,587	12,000	12,000	12,000	12,000
6401-05	Insurance - Liability	48,498	52,158	62,060	54,755	62,060	62,060	62,060	62,060
6402-05	Insurance- Vehicle	17,167	18,462	21,400	19,382	21,400	21,400	21,400	21,400
6500-05	Office Supplies	9,389	11,762	11,000	9,529	11,000	11,000	11,000	11,000
6505-05	Printing & Engraving	9,213	11,119	10,000	11,623	12,000	12,000	12,000	12,000
6506-05	Postal Expenses	2,852	3,374	3,200	3,457	3,500	3,500	3,500	3,500
6507-05	Advertising	1,227	2,078	2,500	-	1,500	1,500	1,500	1,500
6508-05	Dues	3,949	3,658	4,500	4,071	4,800	4,800	4,800	4,800
6509-05	Books, Periodicals, & Subscriptions	6,225	2,078	5,000	3,434	3,000	3,000	3,000	3,000
6511-05	Equipment Rental	3,755	4,320	8,000	4,068	8,320	8,320	8,320	8,320
6512-05	Training, Education, & Seminars	2,304	4,023	17,000	13,488	16,800	16,800	16,800	16,800
6800-05	Telephone & Communication	59,010	61,228	63,732	69,975	77,181	77,181	77,181	77,181
6908-05	Clothing- Uniforms	2,947	3,010	3,000	5,191	3,000	3,000	3,000	3,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6910-05	Criminal Investigation	3,548	1,125	3,000	50	3,000	3,000	3,000	3,000
6950-05	CALEA	4,429		4,750		5,000	5,000	5,000	5,000
	NEW LINE ITEM Special Projects/Events/Programs					3,000	3,000	3,000	3,000
	TOTAL O&M	211,718	199,925	281,034	240,704	289,761	289,761	289,761	289,761
	CAPITAL OUTLAY								
7350-05	Office Equipment	825	3,000	3,000	450	3,000	3,000	3,000	3,000
	TOTAL CAPITAL OUTLAY	825	3,000	3,000	450	3,000	3,000	3,000	3,000
	TOTAL ACTIVITY CENTER	1,140,440	1,222,723	1,454,231	1,307,767	1,617,188	1,577,188	1,577,188	1,577,188
						162,957	122,957	122,957	122,957
						11.2%	8.5%	8.5%	8.5%

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF					ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES			
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES							
5120-05	Wages & Salaries (FT)	849,884	750,813	933,658	Wages for full & part time staff. Wages for full-time agency staff. On-Call Stipend Full time FOAA moved from Patrol to Admin	933,658	933,658	933,658
5205-05	Wages & Salaries (PT)			40,000	NEW POSITION: Training Assistant \$ 40,000 Jan 1 Start date			
5401-05	Overtime	5,000	37,089	5,000	Wages for required overtime work.	5,000	5,000	5,000
5510	Health Insurance	155,859	133,246	176,749		176,749	176,749	176,749
5520	Retirement	69,033	64,599	66,768		66,768	66,768	66,768
5530	Social Security	65,399	59,596	71,807		71,807	71,807	71,807
5540	Workers Comp	17,556	14,355	17,556		17,556	17,556	17,556
5560	Deferred Comp	7,466	6,915	12,889		12,889	12,889	12,889
					Benefits			
5500-05	Employee Benefits & Taxes	315,313	278,711	345,769	Taxes and benefits for agency employees.	345,769	345,769	345,769
	TOTAL PERSONNEL SERVICES	1,170,197	1,066,613	1,324,427	13.2% TOTAL	1,284,427	1,284,427	1,284,427
	OPERATIONS & MAINTENANCE							
6130-05	Transportation & Lodging	15,000	13,631	15,000	Agency mileage and travel expenses- CALEA CONFERENCE, IAPRO Training, NIAIA Training Conf., Axon Conf.	15,000	15,000	15,000
6131-05	Gas, Oil, & Grease	9,000	4,764	9,000	To provide gas for vehicles assigned to the administration bureau. (3000 gal @ \$3.00).	9,000	9,000	9,000
6301-05	Professional Services	16,050	15,699	18,200	Polygraph and psych testing. \$ 4,000 Transcription services emergency needs. Pre-employment Medical Evals \$ 4,200 Respiratory Evaluations/Medical Review/Supplies \$ 5,000 Promotions Exams \$ 5,000	18,200	18,200	18,200

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6302-05	Legal Services	21,842	7,587	12,000	To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers. Due to increase in legal services due to FOAA	12,000	12,000	12,000
6401-05	Insurance - Liability	62,060	54,755	62,060	Provides agency share of liability insurance.	62,060	62,060	62,060
6402-05	Insurance- Vehicle	21,400	19,382	21,400	Fleet insurance needs through current carrier.	21,400	21,400	21,400
6500-05	Office Supplies	11,000	9,529	11,000	General Administrative needs from pens to paper.	11,000	11,000	11,000
6505-05	Printing & Engraving	10,000	11,623	12,000	Generic printing needs of the agency from business cards to letterhead and includes recognition program (coins, community policing, awards, shadowboxes, display posters, brochures) Toner Cartridges	12,000	12,000	12,000
6506-05	Postal Expenses	3,200	3,457	3,500	Agency postage expenses & rate increase. Postage meter rental @ 171 * 4. Postage meter maintenance agreement.	3,500	3,500	3,500
6507-05	Advertising Expense	2,500	-	1,500	Recruiting and other necessary advertisements for Sheriff's Office.	1,500	1,500	1,500
6508-05	Dues	4,500	4,071	4,800	Funding to continue affiliation with local police and law enforcement organizations and support networks. Assoc.: Maine Sheriff Assoc., Maine Chief of Police, National Sheriff's Assn., American Jail Assoc., International Associations	4,800	4,800	4,800

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6509-05	Books, Periodicals, & Subscriptions	5,000	3,434	3,000	Legal reference material, new title updates.	3,000	3,000	3,000
6511-05	Equipment Rental	8,000	4,068	8,320	Rental of equipment used in the facility. Base rental for copiers (2) @ \$313 * 12. Naples Copier. Copier fees based on estimated copies. Circuit to tie to ME Public Safety for data.	8,320	8,320	8,320
6512-05	Training, Education, & Seminars	17,000	13,488	16,800	Ongoing educational needs (usually outside the facility). \$ 14,800 Administrative support staff development training @ 8 personnel (NIAIA, IAPro) \$ 1,300 Educational reimbursements for agency Axon Conference \$ 700	16,800	16,800	16,800
6800-05	Telephone & Communication	63,732	69,975	77,181	Telephone services. GPS Trackers \$1000 \$ 63,732 In-State/Out State service. Wireless Phone Services Replacement-wireless equipment. Substation service. Phone maintenance. Pagers for key personnel @ \$142 * 12. GPS Units-ESU/K-9 \$3500 65 Patrol Aircards (From IT Budget) Patrol Deputy Phones \$ 13,449	77,181	77,181	77,181
6908-05	Clothing- Uniforms	3,000	5,191	3,000	Provided to staff.	3,000	3,000	3,000
6910-05	Criminal Investigation	3,000	50	3,000	General expenses for investigations including CD/DVD, batteries (Internal investigations). Material, Jail Investigation, Law Suit Prep	3,000	3,000	3,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6915-05	Polygraph		6,375					
6950-05	CALEA Expenses	4,750	4,897	5,000	CALEA Annual Fee/NEPAC	5,000	5,000	5,000
	NEW LINE ITEM Special Projects			3,000	Yellow Dot, Project Lifesaver, National Night Out, Retirements.	3,000	3,000	3,000
		-	-	-		-	-	-
	TOTAL O&M	281,034	251,976	289,761	TOTAL	289,761	289,761	289,761
	CAPITAL OUTLAY							
7350-05	Office Equipment	3,000	450	3,000	Misc replacement of broken/worn furniture.	3,000	3,000	3,000
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	3,000	450	3,000		3,000	3,000	3,000
	TOTAL ADMIN/ SUPPORT SERVICES	1,454,231	1,319,039	1,617,188	TOTAL	1,577,188	1,577,188	1,577,188
				162,957		122,957	122,957	122,957
				11.2%		8.5%	8.5%	8.5%

ADMINISTRATION/ SUPPORT SERVICES



Sheriff's Office- Law Enforcement

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

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

REVENUES

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
LEC				
ENTERPRISE				2,768,095
				\$ 2,768,095

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
6,195,039	539,632	589,150	7,323,821
ENTERPRISE			2,768,095
TOTAL DEPT.			10,091,916

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

CAPTAIN
LIEUTENANT
SERGEANT
DEPUTY
DETECTIVE
COMPLAINT OFFICER
CRIME ANALYST

Regular

Full Time
2
3
7
22
8
1
1
44

Part Time
0

Grant & Contract

Full Time	Part Time
16	3
16	3

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT							
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
PERSONNEL SERVICES									
5120-06	Wages & Salaries (FT)	2,590,953	2,596,583	3,304,020	2,573,985	3,576,512	3,576,512	3,576,512	3,576,512
				85,000		53,000	-	-	-
5401-06	Overtime	866,566	805,486	624,360	939,084	655,578	655,578	655,578	655,578
5500-06	Employee Benefits & Taxes	1,505,960	1,512,547	1,783,472	1,573,041	1,962,949	1,962,949	1,962,949	1,962,949
	TOTAL PERSONNEL SERVICES	4,963,479	4,914,615	5,796,852	5,086,110	6,248,039	6,195,039	6,195,039	6,195,039
OPERATIONS & MAINTENANCE									
6130-06	Transportation & Lodging	7,039	8,770	18,000	14,316	24,200	18,000	18,000	18,000
6131-06	Gas, Oil, & Grease	133,351	182,967	231,417	259,955	231,417	231,417	231,417	231,417
6232-06	Electronic Equipment Repair	7,666	15,503	29,000	18,244	21,000	21,000	21,000	21,000
6501-06	Training Supplies	10,051	7,156	9,750	5,902	9,750	9,750	9,750	9,750
6314-06	Ammunition	52,643	58,010	65,000	55,620	71,437	61,437	61,437	61,437
6509-06	Books, Periodicals, & Subscriptions	13,938	10,548	24,050	10,016	34,858	34,858	34,858	34,858
6512-06	Training, Education, & Seminars	65,198	65,231	64,000	55,296	57,200	57,200	57,200	57,200
6905-06	Medical Supplies	326	1,699	3,500	781	3,500	3,500	3,500	3,500
6908-06	Clothing- Uniforms	45,841	38,199	42,000	44,658	42,000	42,000	42,000	42,000
6910-06	Criminal Investigation	40,693	51,647	43,700	22,861	44,470	40,470	40,470	40,470
6911-06	Canine Supplies & Equipment	22,989	20,472	20,000	17,486	20,000	20,000	20,000	20,000
6950-06	CALEA Expenses	267							
	TOTAL O&M	400,001	460,202	550,417	505,137	559,832	539,632	539,632	539,632
CAPITAL OUTLAY									
7345-06	Vehicles	420,000	416,176	331,200	422,705	595,600	499,600	539,600	539,600
7350-06	Office Equipment	249	4,011	4,000	643	4,000	4,000	4,000	4,000
7360-06	Employee Safety Equipment	31,455	34,214	28,332	23,598	20,150	20,150	20,150	20,150
7367	Dive Team	12,294	1,887	6,000	7,224	6,500	6,500	6,500	6,500
7366	Emergency Services Unit	4,033	3,819	14,000	13,445	14,400	14,400	14,400	14,400
7368	Honor Guard	12	1,328	2,500	1,714	2,500	2,500	2,500	2,500
7369	VIPS		2,014	2,000	-	2,000	2,000	2,000	2,000
7370	Explorers	362		-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	468,405	463,449	388,032	469,329	645,150	549,150	589,150	589,150
	TOTAL ACTIVITY CENTER	5,831,884	5,838,266	6,735,301	6,060,575	7,453,021	7,283,821	7,323,821	7,323,821
					717,720	548,520	588,520	588,520	
					10.7%	8.1%	8.7%	8.7%	

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
5120-06	PERSONNEL SERVICES Wages & Salaries (FT)	3,304,020	2,573,985	3,576,512	Wages for full & part time staff. Wages for full-time departmental staff.	3,576,512	3,576,512	3,576,512
		85,000		53,000	Full Time FOAA- Moved to LEC Admin Budget NEW POSITION: Detective (Computer Forensics) \$ 53,000	-		
5401-06	Overtime	624,360	939,084	655,578	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.	655,578	655,578	655,578
5510	Health Insurance	1,005,259	834,533	1,060,132		1,060,132	1,060,132	1,060,132
5520	Retirement	361,590	382,152	465,763		465,763	465,763	465,763
5530	Social Security	300,521	259,201	323,755		323,755	323,755	323,755
5540	Workers Comp	110,245	90,147	110,245		110,245	110,245	110,245
5560	Deferred Comp	5,857	7,008	3,054		3,054	3,054	3,054
5500-06	Employee Benefits & Taxes	1,783,472	1,573,041	1,962,949	Benefits and taxes for departmental employees.	1,962,949	1,962,949	1,962,949
	TOTAL PERSONNEL SERVICES	5,796,852	5,086,110	6,248,039	7.8% TOTAL	6,195,039	6,195,039	6,195,039
6130-06	OPERATIONS & MAINTENANCE Transportation & Lodging	18,000	14,316	24,200	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 Tactical/Negotiator Team Specialized Training \$ 1,200	18,000	18,000	18,000
6131-06	Gas, Oil, & Grease	231,417	259,955	231,417	To provide gas for vehicles assigned to the law enforcement bureau @ 77,139 gals * \$3.00 \$ 231,417	231,417	231,417	231,417

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6232-06	Electronic Equipment Repair	29,000	18,244	21,000	Fund repairs for all mobile and portable radios at the the Sheriff's Office (Approx 100 radios). Radar Calibration. Accident Reconstruction cables/license/subscription/Hyundai KIA EDR Cables/Licenses	21,000	21,000	21,000
					\$ 9,000			
					\$ 5,000			
					\$ 7,000			
6501-06	Training Supplies	9,750	5,902	9,750	Misc Training Supplies Targets, Gun Cleaning Materials First Aid/CPR Supplies Sim Protective Gear	9,750	9,750	9,750
					\$ 2,250			
					\$ 1,500			
					\$ 2,000			
					\$ 4,000			
6314	Ammunition	65,000	55,620	71,437	Required firearm training- Law Enforcement .40 Cal Training LE/ESU .40 Cal Duty Shotgun - Rifle 223 cal - Rifle .308 cal 9mm Less Lethal * Ammunition increased in cost by 10%, same amount of ammo required ESU- Smoke, Non-Lethal, Distraction Devices and Gas (Increased Cost of Product) Add ADA, Reasonable Accommodation, Ammo Situation Shooting Scenarios - Additional Ammo	61,437	61,437	61,437
					\$ 44,908			
					\$ 6,864			
					\$ 2,112			
					\$ 2,534			
					\$ 1,132			
					\$ 1,267			
					\$ 1,584			
					\$ 9,874			
					\$ 1,162			
6509-06	Books, Periodicals, & Subscriptions	24,050	10,016	34,858	New Title 29 and 17A updates	34,858	34,858	34,858
					\$ 2,500			

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6512-06	Training, Education, & Seminars	64,000	55,296	57,200	CID GPS Tracker \$360, Callyo \$3,300, Dragon Speak \$2914, IAPro/BlueTeam/EiPro \$10,000, lexis nexis (ClearPro) software \$3312, Project Lifesaver \$3,000 PowerDMS \$ 3,823 Law enforcement statute literature required by law. incl. LEOM's \$ 850 SBI Livescan Subscription \$ 2,500 L-tron Camera Software \$ 2,500 Provide for the training of agency members through in-house training, training workshops and conferences to maintain the Maine Criminal Justice Academy Certifications, Federal, and accreditation training standards and to improve our member's skills, knowledge and abilities to deliver superior law enforcement services to our customers. Examples include: MCJA mandated annual training, crash reconstruction team, K-9 handler, Emergency Services Unit, Dive Team, Investigations, School Resource and Response to Active Shooter training. Tactical/Negotiator Team Specialized Training \$ 2,000 NYPD Homicide School - 2 Detectives \$ 7,500 CSI - Advanced Blood Stain Pattern Analysis - 2 Det. \$ 6,000 Police 1 Training \$ 4,500 UAV Training \$ 2,500	57,200	57,200	57,200
6905-06	Medical Supplies	3,500	781	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	3,500	3,500	3,500
6908-06	Clothing- Uniforms	42,000	44,658	42,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID. Increase due to uniform cost increases.	42,000	42,000	42,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6910-06	Criminal Investigation	43,700	22,861	44,470	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing. "Buy Money" for Investigations. Metro Forensic Unit Storage facility (property/evidence) Portable 5TB harddrives	40,470	40,470	40,470
6911-06	Canine Supplies & Equipment	20,000	17,486	20,000	General supplies for canine requirements. Food, equipment, Boarding of K9 Dogs and medical expenses for dog (drug search, article search, tracking) - \$13,000.	20,000	20,000	20,000
	TOTAL O&M	550,417	505,137	559,832	TOTAL	539,632	539,632	539,632
	CAPITAL OUTLAY							
7345-06	Vehicles	331,200	422,705	595,600	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation. Vehicle fit up -8 new vehicles and refit step downs @ \$16,200 8 - AWD Ford Explorer - \$45000/ea Fit up Emergency Equipment	499,600	539,600	539,600
7350-06	Office Equipment	4,000	643	4,000	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	4,000	4,000	4,000
7360-06	Employee Safety Equipment	28,332	23,598	20,150	Equipment for employees that enhance agency and public safety. Replacement equipment (3 radar units) @ \$2600 Replacement of Misc. Safety Equipment Long Guns 2 X \$1200	20,150	20,150	20,150

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
					Small item electronics - \$1000. \$ 1,000			
					1 - portable radio units P25/DMR @ \$1,450 \$ 1,450			
					1 Mobile Radios - \$1,900. \$ 1,900			
					Misc. Firearm Replacement Parts \$ 1,000			
					DroneSense Software \$ 3,000			
7367-06	Dive Team	6,000	7,224	6,500	Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$3500). Tank fills = \$3000 per year incl. inspection, cert., etc. \$ 6,500	6,500	6,500	6,500
7366-06	Emergency Services Unit	14,000	13,445	14,400	Misc. Equipment (incl. Night Vision Scope Batteries) \$ 14,400	14,400	14,400	14,400
7368-06	Honor Guard	2,500	1,714	2,500		2,500	2,500	2,500
7369-06	VIPS	2,000	-	2,000		2,000	2,000	2,000
7370-06	Explorers					-		
	TOTAL CAPITAL OUTLAY	388,032	469,329	645,150	TOTAL	549,150	589,150	589,150
	TOTAL LAW ENFORCEMENT	6,735,301	6,060,575	7,453,021	TOTAL	7,283,821	7,323,821	7,323,821
				717,720		548,520	588,520	588,520
				10.7%		8.1%	8.7%	8.7%

ENTERPRISE ACTIVITIES TOTAL	2,768,095
OVERALL DEPARTMENTAL EXPENSES	10,051,916

LAW ENFORCEMENT



Sheriff's Office- Cumberland County Jail

Kevin Joyce, Sheriff

Wages for full & part time staff.

REVENUES

EXPENSES

24-25

	21-22 Actual	22-23 Actual	23-24 Budget	24-25 Budget		Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	(5,873)	1,818	2,000	2,000		14,184,139	6,556,509	128,500	20,869,148
Term Reimbursements	(300)	(450)		-					
US Marshall Service	2,076,850	266,001	1,080,000	1,697,250					
ICE	5,850	117,650	50,000	50,000					
Work Release		406		-					
Other County Inmates	632,911	225,294		-					
State Dept of Corrections	3,482,400	3,525,176	3,398,672	3,150,000					
Property Taxes	14,765,069	15,355,672	15,355,672	15,969,898					
	\$ 20,956,907	\$ 19,491,567	\$ 19,886,344	\$ 20,869,148		TOTAL DEPT.			20,869,148

6.86%

11-106 DEPARTMENT: SHERIFF				ACTIVITY CENTER: Jail (PLACEHOLDER)					
ACCT #	ACCOUNT DESCRIPTION	2020-21 BUDGET	2021-22 ACTUAL	23-24 ADOPTED BUDGET	22-23 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	\$ 9,689,347	\$ 5,764,894	7,872,271	7,050,962	8,285,565	8,350,237	8,350,237	8,350,237
5401	Overtime	\$ 1,559,148	\$ 2,972,936	1,575,000	1,546,935	1,657,688	1,657,688	1,657,688	1,657,688
	Employee Benefits & Taxes	4,497,501	3,653,387	3,944,271	3,527,725	4,176,214	4,176,214	4,176,214	4,176,214
	TOTAL PERSONNEL SERVICES	15,745,996	12,391,217	13,391,542	12,125,622	14,119,467	14,184,139	14,184,139	14,184,139
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	\$ 14,500	\$ 12,351	14,500	12,421	14,500	14,500	14,500	14,500
6131	Gas, Oil, & Grease	\$ 27,500	\$ 29,676	27,500	28,215	27,500	27,500	27,500	27,500
6132	Vehicle Repair	\$ 5,500	\$ 4,373	5,500	21,967	5,500	10,000	10,000	10,000
6231	Base Radio Repair	\$ 5,500	\$ 3,007	3,500	3,751	3,500	3,500	3,500	3,500
6300	Audit Services	\$ 5,000	\$ -	2,000	-	5,000	2,000	2,000	2,000
6301	Professional Services	\$ 9,400	\$ 5,965	5,000	27,893	20,000	5,000	5,000	5,000
6302	Legal Services	\$ 40,000	\$ 44,652	20,000	4,095	20,000	20,000	20,000	20,000
6303	Contract Special Services	\$ 3,800,000	\$ 3,657,368	3,800,000	3,869,394	3,800,000	3,900,000	3,900,000	3,900,000
6304	Security Services	\$ 1,100	\$ 1,685	1,100	2,086	1,100	1,100	1,100	1,100
6400	Insurance- Building & Contents	\$ 91,122	\$ 90,939	91,122	92,661	91,122	91,122	91,122	91,122
6401	Insurance- Liability	\$ 176,939	\$ 176,581	176,939	191,003	176,939	176,939	176,939	176,939
6402	Insurance- Vehicle	\$ 17,173	\$ 17,139	17,173	6,386	17,173	17,173	17,173	17,173
6500	Office Supplies	\$ 22,000	\$ 18,669	20,000	17,788	20,000	20,000	20,000	20,000
6501	Training Supplies	\$ 15,000	\$ 23,383	15,000	10,822	15,000	15,000	15,000	15,000
6504	Maintenance Supplies	\$ 15,500	\$ 5,355	15,500	6,163	15,500	15,500	15,500	15,500
6505	Printing & Engraving	\$ 1,000	\$ 149	1,000	565	1,000	1,000	1,000	1,000
6506	Postal Expense	\$ 5,500	\$ 8,068	5,500	17,715	5,500	5,500	5,500	5,500
6507	Advertising	\$ 5,000	\$ 420	2,500	599	2,500	1,000	1,000	1,000
6508	Dues	\$ 1,550	\$ 2,790	1,550	3,042	1,550	1,550	1,550	1,550
6510	Tools & Implements	\$ 3,750	\$ 1,299	3,750	2,053	3,750	3,750	3,750	3,750
6511	Equipment Rental	\$ 12,600	\$ 18,581	12,600	12,395	12,600	12,600	12,600	12,600
6512	Training, Education, & Seminars	\$ 35,000	\$ 35,589	35,000	40,784	15,000	35,000	35,000	35,000
6514	Maintenance Contracts	\$ 43,000	\$ 62,515	43,000	69,472	43,000	43,000	43,000	43,000
6600	Cleaning & Sanitary	\$ 100,000	\$ 129,901	100,000	106,427	100,000	100,000	100,000	100,000
6601	Snow removal & Grounds	\$ 6,000	\$ 6,524	6,000	2,636	6,000	6,000	6,000	6,000
6602	Lots & Grounds Maintenance	\$ 4,000	\$ 2,654	4,000	4,154	4,000	4,000	4,000	4,000
6603	Building & Structure Repair	\$ 25,000	\$ 32,513	25,000	23,348	25,000	25,000	25,000	25,000
6604	Heating & Cooling Repair	\$ 55,000	\$ 30,854	55,000	28,809	55,000	55,000	55,000	55,000
6605	Electrical Repair	\$ 45,000	\$ 60,113	45,000	28,703	45,000	45,000	45,000	45,000

6606	Painting Repair		\$ 15,000	\$ 13,158	15,000	18,655	15,000	15,000	15,000	15,000
6607	Plumbing Repair		\$ 14,000	\$ 43,218	14,000	11,670	15,000	14,000	14,000	14,000
6609	Equipment Repair		\$ 35,000	\$ 19,413	35,000	31,640	35,000	35,000	35,000	35,000
6800	Telephone & Communication		\$ 23,000	\$ 24,707	23,000	40,708	23,000	23,000	23,000	23,000
6801	Electricity Utility		\$ 250,000	\$ 188,404	200,000	67,655	45,000	200,000	200,000	200,000
6802	Gas Utility		\$ 195,000	\$ 165,194	175,000	146,717	175,000	175,000	175,000	175,000
6803	Water Utility		\$ 19,775	\$ 19,553	19,775	17,015	19,775	19,775	19,775	19,775
6804	Sewer Utility		\$ 145,000	\$ 142,796	130,000	121,529	130,000	130,000	130,000	130,000
6805	Rubbish Removal		\$ 18,500	\$ 25,221	18,500	35,975	18,500	29,500	29,500	29,500
6806	Fuel Oil		\$ 3,000	\$ 693	3,000	5,392	3,000	3,000	3,000	3,000
6900	Alternative Sentencing		\$ 5,500	\$ -	5,500	-	5,500	5,500	5,500	5,500
6903	Food & Groceries		\$ 680,000	\$ 714,807	680,000	738,367	680,000	700,000	700,000	700,000
6904	Institutional Supplies		\$ 39,000	\$ 47,824	39,000	73,048	39,000	39,000	39,000	39,000
6907	Clothing- Inmates		\$ 40,000	\$ 18,187	30,000	21,826	30,000	30,000	30,000	30,000
6908	Clothing- Uniforms		\$ 65,000	\$ 34,342	65,000	83,583	65,000	65,000	65,000	65,000
6912	Booking Supplies		\$ 15,000	\$ 6,992	15,000	11,992	15,000	15,000	15,000	15,000
6914	Non Food Items - Kitchen		\$ 40,000	\$ 57,845	40,000	70,907	40,000	40,000	40,000	40,000
6917	PREA/ACA		\$ 13,000	\$ 6,750	13,000	6,750	13,000	13,000	13,000	13,000
9954	Drug Testing		\$ 12,000	\$ 3,102	12,000	4,584	12,000	12,000	12,000	12,000
6950	Pre-Trial Expenses		\$ 300,000	\$ 342,104	310,000	361,934	310,000	335,000	335,000	335,000
		TOTAL O&M	6,516,409	6,357,423	6,397,509	6,505,295	6,241,509	6,556,509	6,556,509	6,556,509
	CAPITAL OUTLAY									
7305	Cameras		\$ 9,000	\$ -	9,000	-	9,000	9,000	9,000	9,000
7345	Vehicles		\$ 20,000				-	40,000	40,000	40,000
7350	Office Equipment		\$ 46,000	\$ -	3,500	2,345	3,500	3,500	3,500	3,500
7360	Safety Equipment		\$ 3,500	\$ 24,288	35,000	21,182	35,000	35,000	35,000	35,000
7325	Furniture & Fixtures		\$ 30,000	\$ 11,023	20,000	11,211	20,000	11,000	11,000	11,000
7355	Computer Hardware		\$ 35,000	\$ 22,414	30,000	26,320	30,000	30,000	30,000	30,000
7410	Fixtures/CIP						-			
		TOTAL CAPITAL OUTLAY	143,500	57,726	97,500	61,058	97,500	128,500	128,500	128,500
		TOTAL ACTIVITY CENTER	22,405,905	18,806,365	19,886,551	18,691,975	20,458,476	20,869,148	20,869,148	20,869,148
							571,925	982,597	982,597	982,597
							2.9%	4.9%	4.9%	4.9%

1E+06 DEPARTMENT: SHERIFF		ACTIVITY CENTER: JAIL (PLACEHOLDER)						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	22-23 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	7,872,271	7,050,962	8,285,565	Unfunded 48 Positions - 42 CO's; 2 Community Program Officers; 1 Records; 3 Sgts. 1 Sgt position was elevated to 1 Lt. for Fed Inmates. Current Funded Roster - 86 CO's; 12 Sgts; 7 Lts; 2 Captains & 1 Major	8,350,237	8,350,237	8,350,237
5401	Overtime	1,575,000	1,546,935	1,657,688		1,657,688	1,657,688	1,657,688
5510	Health Insurance	1,882,206	1,719,603	1,995,138		1,995,138	1,995,138	1,995,138
5520	Retirement	1,037,774	948,127	1,153,417		1,153,417	1,153,417	1,153,417
5530	Social Security	746,291	680,573	760,659		760,659	760,659	760,659
5540	Workers Comp	260,000	166,843	260,000		260,000	260,000	260,000
5560	Deferred Comp	18,000	12,579	7,000		7,000	7,000	7,000
	Employee Benefits & Taxes	3,944,271	3,527,725	4,176,214	Benefits and taxes for departmental employees.	4,176,214	4,176,214	4,176,214
	TOTAL PERSONNEL SERVICES	13,391,542	12,125,622	14,119,467	5.4% TOTAL	14,184,139	14,184,139	14,184,139
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	14,500	12,421	14,500	Travel expenses for trainings, conferences and out of state transports	14,500	14,500	14,500
6131	Gas, Oil, & Grease	27,500	28,215	27,500	Fuel expenses for inmate transports	27,500	27,500	27,500
6132	Vehicle Repair	5,500	21,967	5,500	Repairs to transport vehicles	10,000	10,000	10,000

6231	Base Radio Repair	3,500	3,751	3,500	Repairs for hand-held radios	3,500	3,500	3,500
6300	Audit Services	2,000		2,000	Portion of overall County audit expenses	2,000	2,000	2,000
6301	Professional Services	5,000	27,893	5,000	Miscellaneous professional services	5,000	5,000	5,000
6302	Legal Services	20,000	4,095	20,000	Legal expenses specific to Jail	20,000	20,000	20,000
6303	Contract Special Services	3,800,000	3,869,394	3,800,000	Inmate Medical Contract and Associated fees, including 3rd part oversight, maintenance of electronic inmate records systems, and other miscellaneous medical staff expenses	3,900,000	3,900,000	3,900,000
6304	Security Services	1,100	2,086	1,100	Alarm monitoring	1,100	1,100	1,100
6400	Insurance- Building & Contents	91,122	92,661	91,122	Portion of overall County P&L Insurance	91,122	91,122	91,122
6401	Insurance- Liability	176,939	191,003	176,939	Portion of overall County P&L Insurance	176,939	176,939	176,939
6402	Insurance- Vehicle	17,173	6,386	17,173	Portion of overall County P&L Insurance	17,173	17,173	17,173
6500	Office Supplies	20,000	17,788	20,000	Miscellaneous office supplies	20,000	20,000	20,000
6501	Training Supplies	15,000	10,822	15,000	Supplies and Software specific to trainings, including practice ammo	15,000	15,000	15,000
6504	Maintenance Supplies	15,500	6,163	15,500	Minor maintenance supplies	15,500	15,500	15,500
6505	Printing & Engraving	1,000	565	1,000	Forms and certificates of achievement	1,000	1,000	1,000
6506	Postal Expense	5,500	17,715	5,500	Postal expenses for meter & rental	5,500	5,500	5,500
6507	Advertising	2,500	599	2,500	Various advertising for jail activiites	1,000	1,000	1,000
6508	Dues	1,550	3,042	1,550	Funding for continued affiliation with regional and national associations	1,550	1,550	1,550
6510	Tools & Implements	3,750	2,053	3,750	Purchase of various tools for jail facilities crew	3,750	3,750	3,750

6511	Equipment Rental	12,600	12,395	12,600	Rental of various equipment used in the facility.	12,600	12,600	12,600
6512	Training, Education, & Seminars	35,000	40,784	35,000	Ongoing educational needs for staff development. Conferences local, regional and national	35,000	35,000	35,000
6514	Maintenance Contracts	43,000	69,472	43,000	HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers	43,000	43,000	43,000
6600	Cleaning & Sanitary	100,000	106,427	100,000	Supplies for the upkeep of the jail complex	100,000	100,000	100,000
6601	Snow removal & Grounds	6,000	2,636	6,000	Removal of snow on the complex	6,000	6,000	6,000
6602	Lots & Grounds Maintenance	4,000	4,154	4,000	Various supplies - loam, seed, hardscape	4,000	4,000	4,000
6603	Building & Structure Repair	25,000	23,348	25,000	Doors, walls, ceilings, stairs, windows, locks, carpeting etc.	25,000	25,000	25,000
6604	Heating & Cooling Repair	55,000	28,809	55,000	Heating and Cooling repair for jail	55,000	55,000	55,000
6605	Electrical Repair	45,000	28,703	45,000	Lighting, door controls, power outlets, mechanical infrastructure	45,000	45,000	45,000
6606	Painting Repair	15,000	18,655	15,000	Prevention and ongoing maintenance	15,000	15,000	15,000
6607	Plumbing Repair	14,000	11,670	14,000	Prevention and ongoing maintenance	14,000	14,000	14,000
6609	Equipment Repair	35,000	31,640	35,000	Various repairs for jail equipment	35,000	35,000	35,000
6800	Telephone & Communication	23,000	40,708	23,000	Telephone costs for the jail complex	23,000	23,000	23,000
6801	Electricity Utility	200,000	67,655	200,000	Electrical costs for jail complex	200,000	200,000	200,000
6802	Gas Utility	175,000	146,717	175,000	Natural gas costs for jail complex	175,000	175,000	175,000
6803	Water Utility	19,775	17,015	19,775	Water costs associated with the jail	19,775	19,775	19,775

6804	Sewer Utility	130,000	121,529	130,000	Sewer costs based off from water cfs	130,000	130,000	130,000
6805	Rubbish Removal	18,500	35,975	18,500	Removal of solid waste from complex	29,500	29,500	29,500
6806	Fuel Oil	3,000	5,392	3,000	Fuel associated with various pieces of equipment	3,000	3,000	3,000
6900	Alternative Sentencing	5,500		5,500	Electronic Monitoring Services	5,500	5,500	5,500
6903	Food & Groceries	680,000	738,367	680,000	Food costs associated with kitchen meal preparation for 350+/- inmates	700,000	700,000	700,000
6904	Institutional Supplies	39,000	73,048	39,000	Various supplies to aid the jail operation. Paper towels, toilet paper, blankets etc	39,000	39,000	39,000
6907	Clothing- Inmates	30,000	21,826	30,000	Inmate uniforms, shoes, jackets	30,000	30,000	30,000
6908	Clothing- Uniforms	65,000	83,583	65,000	Jail staff uniforms and accessories	65,000	65,000	65,000
6912	Booking Supplies	15,000	11,992	15,000	Supplies associated with intake bookings	15,000	15,000	15,000
6914	Non Food Items - Kitchen	40,000	70,907	40,000	Various costs associated with running a commercial kitchen	40,000	40,000	40,000
6917	PREA/ACA	13,000	6,750	13,000	Costs associated with National Accreditation	13,000	13,000	13,000
9954	Drug Testing	12,000	4,584	12,000	Costs associated with drug testing at the jail	12,000	12,000	12,000
6950	Pre-Trial Expenses	310,000	361,934	310,000	Contract with Maine Pre-Trial	335,000	335,000	335,000
	TOTAL O&M	6,397,509	6,505,295	6,397,509		6,556,509	6,556,509	6,556,509
	CAPITAL OUTLAY							
7305	Cameras	9,000		9,000	Security cameras for the facility	9,000	9,000	9,000
7345	Vehicles	-	23,987	-	Transport vehicle for inmate transport	40,000	40,000	40,000
7350	Office Equipment	3,500	2,345	3,500	Various replacement of office equipment	3,500	3,500	3,500

7360	Safety Equipment	35,000	21,182	35,000	Various forms of safety equipment of the jail	35,000	35,000	35,000
7325	Furniture & Fixtures	20,000	11,211	20,000	Replacement and repair of furniture and vaious types of fixtures as jail	11,000	11,000	11,000
7355	Computer Hardware	30,000	26,320	30,000	Annual upkeep and replacement of computer hardware in jail	30,000	30,000	30,000
7410	Fixtures/CIP	-	-	-		-		
	TOTAL CAPITAL OUTLAY	97,500	85,045	88,500	TOTAL	128,500	128,500	128,500
	TOTAL LAW ENFORCEMENT	19,886,551	18,715,962	20,605,476	TOTAL	20,869,148	20,869,148	20,869,148
				718,925				
				3.6%				



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

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
CIV	171,128	147,217	185,239	280,000
				\$ 280,000

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
358,033	56,660	2,000	416,693

Enterprise Fund:

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

Statistics

The Civil Division of the Sheriff's Office served approximately 10,000 services per year
(See above list for types of services)

Areas served from this office:

Portland
South Portland
Cape Elizabeth
Scarborough
Westbrook
Windham

Other areas served by "outside enterprise deputies"

Personnel

ADMINISTRATIVE CIVIL DEPUTY
CIVIL DEPUTY

Full Time	Part Time	ENTERPRISE
1		
3		
4	0	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF					ACTIVITY CENTER: CIVIL PROCESS				
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-08	Wages & Salaries(FT)	258,735	220,989	255,648	227,855	257,507	257,507	257,507	257,507
5500-08	Employee Benefits & Taxes	95,694	90,932	97,720	79,916	100,526	100,526	100,526	100,526
	TOTAL PERSONNEL SERVICES	354,428	311,921	353,368	307,771	358,033	358,033	358,033	358,033
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	25,112	25,938	37,000	22,166	37,000	37,000	37,000	37,000
6500-08	Office Supplies	668	328	1,500	1,179	1,500	1,500	1,500	1,500
6505-08	Printing & Engraving	331	1,000	750	-	750	750	750	750
6506-08	Postal Expenses	3,634	6,876	13,000	1,435	13,460	13,460	13,460	13,460
	NEW LINE ITEM Training, Education, & Seminars					750	750	750	750
6800-08	Telephone & Communication	1,335	1,872	2,960	1,794	2,000	2,000	2,000	2,000
6908-08	Clothing- Uniforms	1,200	1,200	1,600	1,200	1,200	1,200	1,200	1,200
	TOTAL O&M	32,280	37,215	56,810	27,773	56,660	56,660	56,660	56,660
	CAPITAL OUTLAY								
7350-08	Office Equipment	2,250		2,250	-	2,000	2,000	2,000	2,000
	TOTAL CAPITAL OUTLAY	2,250	-	2,250	-	2,000	2,000	2,000	2,000
	TOTAL ACTIVITY CENTER	388,959	349,135	412,428	335,544	416,693	416,693	416,693	416,693
						4,265	4,265	4,265	4,265
						1.0%	1.0%	1.0%	1.0%

CIVIL PROCESS

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF			ACTIVITY CENTER: CIVIL PROCESS					
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
PERSONNEL SERVICES								
5120-08	Wages & Salaries (FT)	255,648	227,855	257,507	Wages for full & part time staff.	257,507	257,507	257,507
5510	Health Insurance	44,762	38,192	46,759		46,759	46,759	46,759
5520	Retirement	24,834	17,020	25,501		25,501	25,501	25,501
5530	Social Security	19,557	17,698	19,699		19,699	19,699	19,699
5540	Workers Comp	8,567	7,005	8,567		8,567	8,567	8,567
5560	Deferred Comp							
5500-08	Employee Benefits & Taxes	97,720	79,916	100,526	Benefits and taxes for Civil Deputies.	100,526	100,526	100,526
	TOTAL PERSONNEL SERVICES	353,368	307,771	358,033	1% TOTAL	358,033	358,033	358,033
OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	37,000	22,166	37,000	Mileage reimbursements for process serving. (Increasing trend) PENDING IRS RATE	37,000	37,000	37,000
6500-08	Office Supplies	1,500	1,179	1,500	Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.	1,500	1,500	1,500
6505-08	Printing & Engraving	750	-	750		750	750	750
6506-08	Postal Expenses	13,000	1,435	13,460	Postage fees for process serving. Postage rate increase by \$0.02	13,460	13,460	13,460
6512-08	NEW LINE ITEM Training, Education, & Seminars			750	Training for Civil Deputies.	\$ 750	750	750
6800-08	Telephone & Communication	2,960	1,794	2,000	Purchase Iphones	\$ 104	2,000	2,000
					Monthly data plans - 3 phones @ \$48 per month * 12 months.	\$ 1,728		
					Phone cases - 3 @ \$40	\$ 120		
					Powerblocks - 3 @ \$16	\$ 48		
6908-08	Clothing- Uniforms	1,600	1,200	1,200	Uniform and clothing expenses - 3 @ \$400	1,200	1,200	1,200
	TOTAL O&M	56,810	27,773	56,660	TOTAL	56,660	56,660	56,660
CAPITAL OUTLAY								
7350-08	Office Equipment	2,250		2,000	Office equipment for Civil division.	2,000	2,000	2,000

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	TOTAL CAPITAL OUTLAY	2,250	-	2,000	3 chairs - \$500/piece, replace old/broken \$ 1,500 TOTAL	2,000	2,000	2,000
	TOTAL CIVIL PROCESS	412,428	335,544	416,693	TOTAL	416,693	416,693	416,693
				4,265		4,265	4,265	4,265
				1.0%		1.0%	1.0%	1.0%

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

24-25

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget	Type of Revenue	Labor	O&M	Capital	TOTAL
Deeds	1,772	16,182	825	2,500	Register of Deeds - Misc. Revenue	657,165	173,200	4,000	834,365
Deeds	2,210,211	2,612,207	1,721,910	1,350,000	Register of Deeds - Recording Fees				
Deeds	1,484,719	2,090,867	1,931,058	1,450,000	Register of Deeds - Transfer Tax				
Deeds	418,268	278,665	167,754	155,000	Register of Deeds - Copies				
Deeds	-								
Deeds	\$ 4,114,969	\$ 4,997,921	\$ 3,821,547	\$ 2,957,500					

Statistics

Personnel

		Full Time	Part Time
<p>Approx number of recorded documents each year, deeds etc 50,000</p> <p>Average number of plans 600</p> <p>Revenues derived from recording is \$1.4 million</p> <p>Transfer tax to State at 90% \$ 8,000,000</p> <p>Transfer tax to the County \$ 800,000</p>	REGISTER OF DEEDS	1	
	DEPUTY REGISTER	1	
	CLERK II	5	
		7	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS									
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	357,291	352,563	445,369	381,137	458,024	458,024	458,024	458,024
5401	Overtime		-	-	-	-	-	-	-
						-	-		
5500	Employee Benefits & Taxes	150,106	161,255	171,111	148,040	199,141	199,141	199,141	199,141
	TOTAL PERSONNEL SERVICES	507,397	513,818	616,480	529,177	657,165	657,165	657,165	657,165
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	2,456	173	5,000	851	5,500	5,500	5,500	5,500
6500	Office Supplies	5,980	4,290	6,000	5,411	6,000	6,000	6,000	6,000
6505	Printing & Engraving	327	375	800	240	700	700	700	700
6506	Postal Expenses	10,365	10,833	12,500	10,136	12,000	12,000	12,000	12,000
6507	Advertising		-	-	-	-	-	-	-
6508	Dues	430	430	500	430	500	500	500	500
6512	Training & Education	1,595	200	3,000	700	2,500	2,500	2,500	2,500
6513	Leases & Service Agreements	167,486	170,045	145,000	148,308	140,000	140,000	140,000	140,000
6800	Telephone & Communication	5,577	4,952	6,000	5,262	6,000	6,000	6,000	6,000
	TOTAL O&M	194,216	191,300	178,800	171,338	173,200	173,200	173,200	173,200
	CAPITAL OUTLAY								
7350	Office Equipment	1,249	2,776	4,000	3,604	4,000	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	1,249	2,776	4,000	3,604	4,000	4,000	4,000	4,000
	TOTAL DEPARTMENT	702,863	707,894	799,280	704,119	834,365	834,365	834,365	834,365
						35,085	35,085	35,085	35,085
						4.4%	4.4%	4.4%	4.4%

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	445,369	381,137	458,024	Wages for full-time departmental staff.	458,024	458,024	458,024
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	101,057	87,553	130,076		130,076	130,076	130,076
5520	Retirement	32,225	28,374	30,118		30,118	30,118	30,118
5530	Social Security	34,071	28,895	35,039		35,039	35,039	35,039
5540	Workers Comp	2,116	1,730	2,116		2,116	2,116	2,116
5560	Deferred Comp	1,642	1,489	1,792		1,792	1,792	1,792
5500	Employee Benefits & Taxes	171,111	148,040	199,141	Taxes and benefits for departmental employees.	199,141	199,141	199,141
	TOTAL PERSONNEL SERVICES	616,480	529,177	657,165	6.6% TOTAL	657,165	657,165	657,165
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	5,000	851	5,500	Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings	5,500	5,500	5,500
6500	Office Supplies	6,000	5,411	6,000	General office supplies used in the Registry, Soap for bathrooms and kitchen, used by Registry and Assessing	6,000	6,000	6,000
					Subscription to Portland Press Herald, Water (used by public and Assessing)			
6505	Printing & Engraving	800	240	700	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	700	700	700
6506	Postal Expenses	12,500	10,136	12,000	Registry postal costs in mail back of original docs Yearly fee for postal box rental.	12,000	12,000	12,000
6507	Advertising				Posting position vacancies.			

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6508	Dues	500	430	500	Membership fees associated with the Registry of Deeds Association, PRIA	500	500	500
6512	Training & Education	3,000	700	2,500	Seminars & Supervisor Training, PRIA Conference	2,500	2,500	2,500
6513	Leases & Service Agreements	145,000	148,308	140,000	Aven contract (with maintenance.) Lease copy machines. (1) Plan machine contract. Records retention Parking Leases for 7 vehicles for \$190+ Postage Meter lease/maintenance	140,000	140,000	140,000
6800	Telephone & Communication	6,000	5,262	6,000	Telephone exp at Pearl Street @ \$300 month Time Warner Internet \$175 month	6,000	6,000	6,000
	TOTAL O&M	178,800	171,338	173,200	TOTAL	173,200	173,200	173,200
	CAPITAL OUTLAY							
7350	Office Equipment	4,000	3,604	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	4,000	3,604	4,000	TOTAL	4,000	4,000	4,000
	TOTAL DEEDS	799,280	704,119	834,365	TOTAL	834,365	834,365	834,365
				35,085		35,085	35,085	35,085
				4.4%		4.4%	4.4%	4.4%

REGISTRY OF DEEDS



Registry of Probate

Susan Schwartz, Register

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

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
Prob	441,886	660,918	713,005	600,000
Prob	45,109	53,842	48,748	45,000
Prob	28,210	33,719	30,645	25,000
Prob	16,344	20,983	22,047	17,000
Prob	29,963	32,220	38,832	22,000
Prob	\$ 561,512	\$ 801,682	\$ 853,277	\$ 709,000

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
707,627	186,050	-	893,677

Statistics

<u>Some general statistics:</u>	2022	2023*
Estate Matters	1551	1431
Guardianship Matters	356	690
Name Changes	319	299
Adoption Matters	48	29
Foreign Domiciliary	80	63
Civil Matters	0	0
Annual types of cases:	2,354	2,512
* 2023 Figures are from 1/1/23 to 11/27/23		

Personnel

PROBATE	Full Time	Part Time
REGISTER OF PROBATE	1	
DEPUTY REGISTER	1	
CLERK II	4	
JUDGE OF PROBATE	1	
LEGAL ASSISTANT	1	
	8	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE									
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	367,362	405,607	485,759	424,724	506,549	506,549	506,549	506,549
5500	Employee Benefits & Taxes	117,223	143,575	179,643	153,779	201,078	201,078	201,078	201,078
	TOTAL PERSONNEL SERVICES	484,586	549,182	665,402	578,502	707,627	707,627	707,627	707,627
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	64	324	2,500	530	2,500	2,500	2,500	2,500
6301	Professional Services	1,453	4,849	5,000	4,408	5,000	5,000	5,000	5,000
6305	Stenographer - Transcripts	-	251	1,000	-	2,000	-	-	-
6306	Attorneys - Court Appointed	19,590	40,609	55,000	86,926	75,000	75,000	75,000	75,000
6401	Insurance- Liability	383	264	400	415	400	400	400	400
6500	Office Supplies	5,124	6,639	7,500	6,966	7,500	7,500	7,500	7,500
6505	Printing & Engraving	440	345	500	-	750	750	750	750
6506	Postal Expenses	7,324	10,170	12,000	13,038	12,000	12,000	12,000	12,000
6507	Advertising	10,829	13,121	15,000	12,163	12,000	12,000	12,000	12,000
6508	Dues	450	400	450	550	550	550	550	550
6509	Books, Periodicals, & Subscriptions	5,091	5,702	6,000	6,070	6,500	6,500	6,500	6,500
6512	Training, Education, & Seminars	1,786	100	1,000	100	1,000	1,000	1,000	1,000
6513	Leases & Service Agreements	1,808	1,823	1,900	2,657	1,900	1,900	1,900	1,900
6700	Abstract Fees	15,909	18,258	20,000	17,297	20,000	20,000	20,000	20,000
6800	Telephone & Communication	196	944	950	228	950	950	950	950
6807	Visitor Expenses	29,050	33,475	40,000	39,153	40,000	40,000	40,000	40,000
	TOTAL O&M	99,496	137,272	169,200	190,500	188,050	186,050	186,050	186,050
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		4,753	-	-	-	-	-	-
7355	Computer Hardware			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	4,753	-	-	-	-	-	-
	TOTAL DEPARTMENT	584,082	691,207	834,602	769,003	895,677	893,677	893,677	893,677
						61,075	59,075	59,075	59,075
						7.3%	7.1%	7.1%	7.1%

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE								
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	485,759	424,724	506,549	Wages for full & part time staff.	506,549	506,549	506,549
5510	Health Insurance	104,369	91,284	117,885		117,885	117,885	117,885
5520	Retirement	25,584	22,756	35,894		35,894	35,894	35,894
5530	Social Security	37,161	32,371	38,751		38,751	38,751	38,751
5540	Workers Comp	1,384	1,131	1,384		1,384	1,384	1,384
5560	Deferred Comp	11,145	6,236	7,164		7,164	7,164	7,164
5500	Employee Benefits & Taxes	179,643	153,779	201,078	Benefits and taxes for departmental employees.	201,078	201,078	201,078
	TOTAL PERSONNEL SERVICES	665,402	578,502	707,627	6.3% TOTAL	707,627	707,627	707,627
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,500	530	2,500	Direct travel expenses related to judicial conferences, registers' meetings, educational seminars/workshops, legislative hearings.	2,500	2,500	2,500
6301	Professional Services	5,000	4,408	5,000	Paralegal Services for the Judge of Probate; Interpreter fees; Sheriff Service. Judge handles the bulk of his own case research and writing without the assistance of a contracted paralegal.	5,000	5,000	5,000
6305	Stenographer - Transcripts	1,000	-	2,000	Expenses for recording and transcription			
6306	Attorneys - Court Appointed	55,000	86,926	75,000	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.	75,000	75,000	75,000

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6401	Insurance- Liability	400	415	400	Liability Insurance \$138; MCCA RISK POOL \$192.52; BROKER FEE \$21.64	400	400	400
6500	Office Supplies	7,500	6,966	7,500	Paper, electronic storage media, toner, docket pages, case folders and label system, reproduction supplies, office sundries	7,500	7,500	7,500
6505	Printing & Engraving	500	-	750	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)	750	750	750
6506	Postal Expenses	12,000	13,038	12,000	Postage	12,000	12,000	12,000
6507	Advertising	15,000	12,163	12,000	Newspaper legal notice advertising.	12,000	12,000	12,000
6508	Dues	450	550	550	ME Probate Judges \$275; Nat'l College of Probate \$150; Cleaves Law Library \$150; ME Assn. Registers \$100	550	550	550
6509	Books, Periodicals, & Subscriptions	6,000	6,070	6,500	Bar Directory; Law books and statutes updates: Probate & Family Law, Civil Rules; Online Legal Research Subscriptions (case law)	6,500	6,500	6,500
6512	Training, Education, & Seminars	1,000	100	1,000	Legal Education Seminars; Staff Development. Increased training demands for Judge and Register during 2020 as a result of new Probate Code.	1,000	1,000	1,000
6513	Leases & Service Agreements	1,900	2,657	1,900	Photocopier In the past, ICON service fee was charged to this account; 2017 ICON fees are now charged to surcharge account	1,900	1,900	1,900

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6700	Abstract Fees	20,000	17,297	20,000	Required recording fees to Register of Deeds for deed transfers concerning probated estates. **Pass through expense	20,000	20,000	20,000
6800	Telephone & Communication	950	228	950	Local and long distance telephone charges, mobile telephone services, radio paging services for on call response	950	950	950
6807	Visitor Expenses	40,000	39,153	40,000	Visitor fees in adult guardianship cases as required by Maine law. Additional duties of Visitors under the new Probate Code will result in an increase to the Visitor costs. **Pass through expense	40,000	40,000	40,000
		-	-	-		-	-	-
	TOTAL O&M	169,200	190,500	188,050	TOTAL	186,050	186,050	186,050
	CAPITAL OUTLAY							
7325	Furniture & Fixtures		-		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	-	-	-	TOTAL	-	-	-
	TOTAL PROBATE	834,602	769,003	895,677	TOTAL	893,677	893,677	893,677
				61,075		59,075	59,075	59,075
				7.3%		7.1%	7.1%	7.1%

REGISTRY OF PROBATE



FINANCE DEPARTMENT

Theresa Grover, Finance Director

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

	2020 Actual	2021 Actual	2022 Actual	24-25 Budget
		No revenues	-	
				\$ -

EXPENSES

24-25

Labor	O&M	Capital	TOTAL
459,097	119,050	1,000	579,147

Statistics

Process cash exceeding \$50 million dollars annually Produce over 21,000 paychecks annually Administer benefits for 400 employees Purchase orders for over \$1.3 million annual Pay over 10,000 invoices annually Provide all financial reporting and analysis Preparation and completion finance audit

Personnel

	Full Time	Part Time
Finance Director	1	
Accounting Clerk	2	0
Payroll Supervisor	1	
	4	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE				FINANCE DEPARTMENT					
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
	PERSONNEL SERVICES								
				Wages for full & part time staff.					
5120	Wages & Salaries (FT)	358,523	360,188	424,537	384,507	326,058	326,058	326,058	326,058
5401	Overtime	399	534	500	400	500	500	500	500
5500	Employee Benefits & Taxes	112,110	117,656	148,547	130,716	132,539	132,539	132,539	132,539
	TOTAL PERSONNEL SERVICES	471,032	478,378	573,584	515,623	459,097	459,097	459,097	459,097
6130	Transportation & Lodging	153	3	3,000	106	3,000	3,000	3,000	3,000
6300	Accounting & Audit Fees	35,010	23,500	24,000	19,900	26,000	26,000	26,000	26,000
6401	Insurance- Liability		84	400	-	400	400	400	400
6500	Office Supplies	4,331	4,424	4,500	1,940	4,500	4,000	4,000	4,000
6505	Printing & Engraving	437	566	1,000	480	550	550	550	550
6506	Postal Expenses	4,216	3,913	5,500	4,277	5,500	5,000	5,000	5,000
6508	Dues	1,235	1,145	1,540	1,540	1,700	1,700	1,700	1,700
6512	Training, Education, & Seminars	448	1,232	2,500	711	3,000	3,000	3,000	3,000
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract	55,179	69,661	70,776	64,068	72,900	72,900	72,900	72,900
6800	Telephone & Communication	196	719	2,400	458	2,500	2,500	2,500	2,500
	TOTAL O&M	101,205	105,247	115,616	93,480	120,050	119,050	119,050	119,050
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	90		1,000	985	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	90	-	1,000	985	1,000	1,000	1,000	1,000
	DEPARTMENT TOTAL	572,328	583,625	690,200	610,088	580,147	579,147	579,147	579,147
						(110,053)	(111,053)	(111,053)	(111,053)
						-15.9%	-16.1%	-16.1%	-16.1%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	424,537	384,507	326,058	Wages for full & part time staff. Wages for full-time departmental staff.	326,058	326,058	326,058
5401	Overtime	500	400	500	Wages for required overtime work.	500	500	500
5510	Health Insurance	72,497	61,094	72,915		72,915	72,915	72,915
5520	Retirement	42,151	39,308	33,258		33,258	33,258	33,258
5530	Social Security	32,515	29,182	24,982		24,982	24,982	24,982
5540	Workers Comp	1,384	1,131	1,384		1,384	1,384	1,384
5560	Deferred Comp	-						
5500	Employee Benefits & Taxes	148,547	130,716	132,539	Taxes and benefits for departmental staff.	132,539	132,539	132,539
	TOTAL PERSONNEL SERVICES	573,584	515,623	459,097	-20.0%	459,097	459,097	459,097
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	3,000	106	3,000	Costs to attend conferences and mileage	3,000	3,000	3,000
6300	Accounting & Audit Fees	24,000	19,900	26,000	Annual Audit Fees and ACFR prep	26,000	26,000	26,000
6401	Insurance- Liability	400	-	400	Departmental share of insurance costs.	400	400	400
6500	Office Supplies	4,500	1,940	4,500	Departmental office supply costs.	4,000	4,000	4,000
6505	Printing & Engraving	1,000	480	550	Envelope, pr checks, ap checks and printing . NO Budget Books	550	550	550
6506	Postal Expenses	5,500	4,277	5,500	Postage costs.	5,000	5,000	5,000
6508	Dues	1,540	1,540	1,700	GFOA. For Finance and County- Increase due to pop increase	1,700	1,700	1,700
6512	Training, Education, & Seminars	2,500	711	3,000	NESGFOA Conference, day classes	3,000	3,000	3,000

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6513	Leases & Service Agreements				Photocopier			
6514	Maintenance Contract	70,776	64,068	72,900	Maintenance contract for munis software	72,900	72,900	72,900
					Access on Demand Timekeeping Software			
					Add Cash Management Module			
6800	Telephone & Communication	2,400	458	2,500	Phone expenses. Cell phone \$40 stipend	2,500	2,500	2,500
	TOTAL O&M	115,616	93,480	120,050		119,050	119,050	119,050
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,000	985	1,000	Office replacement needs.	1,000	1,000	1,000
	CAPITAL OUTLAY	1,000	985	1,000		1,000	1,000	1,000
	TOTAL FINANCE	690,200	610,088	580,147	TOTAL	579,147	579,147	579,147
				(110,053)		(111,053)	(111,053)	(111,053)
				-15.9%		-16.1%	-16.1%	-16.1%

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

24-25

Revenue	Service	23-24 REVENUES	24-25 REVENUES	Labor	O&M	Capital	TOTAL
Baldwin	Fire & Rescue	12,570	12,950	3,484,476	364,487	2,000	3,850,963
Bridgton	PP/FD/EMS	132,849	136,859				
Casco	Fire & Rescue	30,152	31,064				
Chebeague Island	Fire & Rescue	2,820	2,905				
Cumberland	Fire/Res/PD	207,758	214,028				
Frye Island	Fire/Res/PD	3,859	3,976				
Gorham	Fire/Res/PD	449,599	463,167				
Gray	Fire & Rescue	68,385	70,452				
Harpswell	Fire & Rescue	41,606	42,864				
Harrison	Fire & Rescue	20,237	20,848				
Long Island	Fire & Rescue	1,935	1,994				
Naples	Fire & Rescue	32,460	33,441				
New Gloucester	Fire & Rescue	46,941	48,360				
North Yarmouth	Fire & Rescue	33,675	34,693				
Pownal		12,951	13,342				
Raymond	Fire & Rescue	37,513	38,647				
Sebago		15,718	16,282				
Standish	Fire & Rescue	83,441	87,279				
Windham	Fire/Res/PD	452,002	465,643				
Verizon Lease		24,000	24,000				
		1,710,471	1,762,794				

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.

In 2022 we handled 95,529 calls for service

In 2022 we answered 35,376

Personnel

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

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: COMMUNICATIONS				ACTIVITY CENTER: COMMUNICATIONS					
ACCT #	ACCOUNT DESCRIPTION	2020 ACTUAL	2021 ACTUAL	23-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,802,318	1,685,339	2,211,197	1,765,163	2,207,876	2,207,876	2,207,876	2,207,876
5205	Wages & Salaries (PT)	40,742	2,497	2,500	21,463	2,500	2,500	2,500	2,500
5401	Overtime	310,478	398,455	220,346	486,245	220,346	220,346	220,346	220,346
5500	Employee Benefits & Taxes	821,743	819,883	1,021,005	844,514	1,053,754	1,053,754	1,053,754	1,053,754
	TOTAL PERSONNEL SERVICES	2,975,281	2,906,174	3,455,048	3,117,384	3,484,476	3,484,476	3,484,476	3,484,476
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	2,294	6,599	10,000	13,290	15,000	15,000	15,000	15,000
6131	Gas, oil and Grease		-	-	385	2,000	600	600	600
6230	Radio Site Rental	89,081	101,108	103,262	96,463	103,262	108,683	108,683	108,683
6231	Base Radio Repair	7,370	4,502	10,000	5,090	10,000	10,000	10,000	10,000
6301	Professional Services	(75)	636	1,000	-	-	1,000	1,000	1,000
6401	Insurance-Liability	211	143	300	238	300	300	300	300
6500	Office Supplies	4,585	6,948	6,500	9,257	10,000	7,000	7,000	7,000
6505	Printing & Engraving	40	563	500	280	750	750	750	750
6506	Postal Expenses		232	1,000	66	250	250	250	250
6507	Advertising		-	-	-	-	-	-	-
6508	Dues	534	534	1,500	3,012	2,000	2,000	2,000	2,000
6509	Books, Periodicals, & Subscriptions		119	200	119	1,000	500	500	500
6511	Equipment Rental		-	-	-	-	-	-	-
6512	Training, Education, & Seminars	3,272	25,732	38,000	26,726	50,000	38,000	38,000	38,000
6513	Leases & Service Agreements	125,014	117,223	143,404	141,750	146,039	143,404	143,404	143,404
6609	Equipment Repair		-	1,000	-	-	-	-	-
6800	Telephone & Communication	24,739	27,055	30,000	27,214	30,000	30,000	30,000	30,000
6908	Clothing & Uniforms	5,050	7,041	7,000	6,286	7,000	7,000	7,000	7,000
	TOTAL O&M	262,115	298,435	353,666	330,175	377,601	364,487	364,487	364,487
CAPITAL OUTLAY									
7350	Office Equipment	17,946		-	-	2,000	2,000	2,000	2,000
7365	Radio Equipment		5,063	-	523	13,500	-	-	-
	TOTAL CAPITAL OUTLAY	17,946	5,063	-	523	15,500	2,000	2,000	2,000
	TOTAL COMMUNICATIONS	3,255,342	3,209,672	3,808,714	3,448,081	3,877,577	3,850,963	3,850,963	3,850,963
						68,863	42,249	42,249	42,249
						1.8%	1.1%	1.1%	1.1%

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS								
ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	2,211,197	1,765,163	2,207,876	Wages for full & part time staff. Wages for full-time departmental staff. Additional Holiday	2,207,876	2,207,876	2,207,876
5205-05	Part-Time	2,500	21,463	2,500	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)	2,500	2,500	2,500
5401	Overtime	220,346	486,245	220,346	Wages for required overtime work. +35???	220,346	220,346	220,346
5510	Health Insurance	609,664	459,634	615,509		615,509	615,509	615,509
5520	Retirement	217,464	210,095	244,622		244,622	244,622	244,622
5530	Social Security	186,204	168,509	185,950		185,950	185,950	185,950
5540	Workers Comp	7,673	6,274	7,673		7,673	7,673	7,673
5560	Deferred Comp			-		-		
5500	Employee Benefits & Taxes	1,021,005	844,514	1,053,754	Taxes and benefits for departmental employees.	1,053,754	1,053,754	1,053,754
	TOTAL PERSONNEL SERVICES	3,455,048	3,117,384	3,484,476	0.9%	3,484,476	3,484,476	3,484,476
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	10,000	13,290	15,000	Lodging, Food, Travel and mileage reimbursements out of state conference lodging Force meals - mandatory academy training	10,000 - -	15,000	15,000
6131	Gas, Oil and Grease		385	2,000	Gas for Communication vehicle/ Diesel The staff are using it more and more in lew of submitting for mileage	1,200 600	600	600
6230	Radio Site Rental	103,262	96,463	103,262	Towers at Harrison,Portland,Gray, Harpswell Towers at Casco and CCRCC Add 5 % annual increase	\$ 103,262 - \$ 5,421	108,683	108,683
					\$ 108,683	-		

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6231	Base Radio Repair	10,000	5,090	10,000	Funds radio transmitter and receiver repairs and preventative maintenance.	10,000	10,000	10,000
6301	Professional Services	1,000	-	-	Polygraph expenses for potential new hires	1,000	1,000	1,000
6401	Insurance-Liability	300	238	300		300	300	300
6500	Office Supplies	6,500	9,257	10,000	General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges. Recorder tapes. This year we are going to have ancillary things due to our move and an influx in new hire onboarding materials, we have in house instructors who need supplies for classes	7,000	7,000	7,000
6505	Printing & Engraving	500	280	750	Letter head paper., Business cards, and badges and Year end reports We need to reprint code red flyers because our current ones have BH on them - Public education flyers etc	750	750	750
6506	Postal Expenses	1,000	66	250	Departmental postage expenses.	250	250	250
6507	Advertising				Ads for personnel vacancies in local paper	-	-	-
6508	Dues	1,500	3,012	2,000	National Emergency Number Association - Staff APCO Membership - Staff Justice Clearing House - Staff / MECCA	2,000	2,000	2,000
6509	Books	200	119	1,000	Pub Education supplies The public education team is growing and is doing more educating and our mental wellness library is always being added to for all county employees to benefit from	500	500	500
6511	Equipment Rental			-	Rental of equipment used by the communications center. \$ - Pagers	-	-	-
EMERGENCY COMMUNICATIONS CCRCC								

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6512	Training, Education, & Seminars	38,000	26,726	50,000	Yearly Mandated Training 52,000	-	38,000	38,000
					CTO/ETC/911/METRO/CPR	-		
					Spillman Conference \$ 5,000	-		
					APCO Conference \$ 5,000	-		
					NENA Conference \$ 5,000	-		
					Denise Amber Lee Conference \$ 5,000	-		
6513	Leases & Service Agreements	143,404	141,750	143,404	Acorn Recorder Maintenance \$ 3,050	143,404	143,404	143,404
					Lease new photo copier \$ 1,700	-		
					Copy charges. \$ 258	-		
				2,635	Critical (current 770) (proposed 2635) \$ 770	-		
					Frontline \$ 1,988	-		
					Code Red Annual plus 9-1-1 Data \$ 22,898	-		
					I Am Responding \$ 14,275	-		
					Schedule Express \$ 6,864	-		
					Power DMS \$ 3,948	-		
					Crown Point \$ 690	-		
					AQUA Second License \$ 500	-		
					RCM Zetron service plan agreement \$ 19,250	-		
					RCM Zetron labor agreement \$ 15,360	-		
					RCM Maintenance agreement \$ 51,853	-		
					\$ 143,404	-		
6609	Equipment Repair	1,000			Funds to support ongoing equipment maintenance.	-		
					Shredder, fax, recorder maintenance.	-		
					Equipment repairs not covered by the maintenance contract.	-		
6800	Telephone & Communication	30,000	27,214	30,000	Telephone services. \$ 30,000	30,000	30,000	30,000
					Wireless Data Connections	-		
					In-state charges (500/month)	-		
					Out of state charges (100/month)	-		

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2023-24 ADOPTED BUDGET	2022 ACTUAL EXPENSE	24-25 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
6908	Clothing- Uniforms	7,000	6,286	7,000	Line charges on 14 lines. Cell Phone for Director of Communications Cell phone for comm center ESCB 911 Lines Uniforms for dispatchers	- - - - 7,000	- - - - 7,000	- - - - 7,000
		-	-	-		-	-	-
	TOTAL O&M	353,666	330,175	377,601		364,487	364,487	364,487
	CAPITAL OUTLAY							
7350	Office Equipment			2,000	Dispatcher chair replacement This would cover a new chair each year.	2,000	2,000	2,000
7365	Needed Equipment		523	13,500	Workstation parts / Shredder / Misc Radio equipment	-	-	-
				7,000	Headsets for each employee (35) at 200 each			
				6,500	Headset bases at each work station (13) at 500 each			
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	-	523	15,500		2,000	2,000	2,000
	TOTAL COMMUNICATIONS	3,808,714	3,448,081	3,877,577		3,850,963	3,850,963	3,850,963
				68,863		42,249	42,249	42,249
				1.81%		1.1%	1.1%	1.1%

EMERGENCY COMMUNICATIONS
CCRCC

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2020 ACTUAL	2021 Actual	2022 Actual	23-24 FINAL BUDGET	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
11-120		PRINCIPAL								
		2012- County CIP Debt	815,000	766,580	599,753	84,759	60,000	60,000	60,000	60,000
		2014- County CIP Debt				70,000	70,000	70,000	70,000	70,000
		2016- County CIP Debt				160,000	160,000	160,000	160,000	160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		MBB 2020 Debt				29,019	29,019	29,019	29,019	29,019
		2022 NEW Debt				160,000	294,092	294,092	294,092	294,092
		TOTAL BOND DEBT SERVICE	815,000	766,580	599,753	705,305	814,638	814,638	814,638	814,638
11-120		INTEREST								
		2012- County CIP Debt	200,580	178,268	124,200	16,302	14,050	14,050	14,050	14,050
		2014- County CIP Debt				8,475	7,800	7,800	7,800	7,800
		2016- County CIP Debt				21,586	21,117	21,117	21,117	21,117
		2018- County CIP Debt				53,700	50,800	50,800	50,800	50,800
		MBB 2020 Debt				3,324	2,737	2,737	2,737	2,737
		2022 NEW Debt				50,000	78,193	78,193	78,193	78,193
		TOTAL BOND DEBT INTEREST	200,580	178,268	124,200	153,387	174,697	174,697	174,697	174,697
11-120	9205	DEBT EXPENSE - LOANS								
		TAN Bank Charge/and Rating Agencies	22,003	20,715	22,655	35,000	35,000	25,000	-	-
11-120	9210	TAN Legal Fees	5,000	3,286	1,913	6,000	6,000	6,000	-	-
11-120	9220	TAN Interest	119,229	15,539	59,908	150,000	120,000	90,000	81,000	81,000
		TOTAL DEBT EXPENSE - LOANS	146,231	39,540	84,476	191,000	161,000	121,000	81,000	81,000
11-140	5520	NON-DEPARTMENTAL								
		Retiree Life Insurance	7,516	11,172	11,063	6,000	6,000	6,000	6,000	6,000
11-140	5550	Unemployment Insurance	56,772	9,276	631	20,000	5,000	5,000	5,000	5,000
11-141	5501	Salary / Benefits / Termination Pay	335,000	1,085,000	435,000	435,000	435,000	435,000	435,000	435,000
		Maine Family & Medical Leave Act							60,000	60,000
11-141	9526	County Capital Improvement Reserve for CIP	1,352,200	1,907,100	1,265,800	298,100	376,600	376,600	376,600	376,600
11-141	9500	Civic Center Operational Subsidy	821,931	1,116,179	349,033	650,000	598,000	598,000	598,000	598,000
11-141	5502	Contingent Appropriation	47,798	55,319	15,000	45,000	45,000	45,000	45,000	45,000
11-141	9498	Referendum and Public Information	57,270	29,464	49,192	95,000	95,000	95,000	95,000	95,000
11141	XXXX	Regional Public Health				95,000	160,000	160,000	160,000	160,000
		TOTAL NON-DEPARTMENTAL	2,678,488	4,213,510	2,125,719	1,549,100	1,720,600	1,720,600	1,620,600	1,620,600
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	3,840,300	5,197,898	2,934,149	2,598,792	2,870,935	2,830,935	2,690,935	2,690,935
								272,143	232,143	92,143
										92,143

NON-DEPARTMENTAL DEBT SERVICE

COUNTY OF CUMBERLAND
FISCAL YEAR 2022

ACCT #	ACCT #	DESCRIPTION	2020 ACTUAL	2021 Actual	2022 Actual	23-24 FINAL BUDGET	24-25 BUDGET REQUEST	24-25 PRELIM	24-25 FC BUDGET	24-25 FINAL BUDGET
CIA DEBT SERVICE										
PRINCIPAL										
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment	1,853,488	1,415,000		1,295,793	1,390,241	1,390,241	1,390,241	1,390,241
11-120	9103	2003- CIA CIP Debt		330,000		170,000	165,000	165,000	165,000	165,000
		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	58,473	58,473	58,473	58,473
TOTAL BOND DEBT SERVICE			1,853,488	1,745,000	-	1,679,266	1,768,714	1,768,714	1,768,714	1,768,714
INTEREST										
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	1,053,499	689,057		826,568	739,387	739,387	739,387	739,387
11-120	9202	2003- CIA CIP Debt		53,287		35,588	27,788	27,788	27,788	27,788
		2014- CIA CIP Debt				16,375	11,038	11,038	11,038	11,038
		2016- CIA CIP Debt				14,942	10,777	10,777	10,777	10,777
		2018- CIA CIP Debt				14,000	11,000	11,000	11,000	11,000
TOTAL BOND DEBT SERVICE			1,053,499	742,344	-	907,473	799,989	799,989	799,989	799,989

COUNTY OF CUMBERLAND

BONDED CIP PROJECTS

Project Code	Project Title	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS
Jail 4	Roof Replacement	1,750,000	20										
	Fire Alarm System	130,000	15										
	Roof Replacement CCCH				30	2,500,000							
	Brick Repointing	275,000	20										
	Garage Repairs	481,406	20		20	673,901			20	440,366			
	Jail Cell Door Locks	1,200,000	15										
	Jail Roof Replacement				30	500,000			30	1,000,000			
	27 Northport Mechanical Replacement								20	500,000			
	27 Northport Window Replacement								20	500,000			
	Window Replacement Stateside				20	1,500,000							
	Total CIP Allocation	3,836,406		-		5,173,901		-		2,440,366		-	
	Summary Totals	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS

Two Year Total

Non-Debt CIP

	Project Title	23-24	#YRS	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS
EMA	HazMat Equipment Replacement	20,500		-		-		-		-		-	
IT	Technology Upgrades	110,000		110,000		110,000		110,000		110,000		110,000	
IT	Patrol and CID Upgrades	20,000		20,000		20,000		20,000		20,000		20,000	
LEC	Ballistic Vests	10,000		10,000		10,000		10,000		10,000		10,000	
LEC	Tactical Vests	7,600		7,600		7,600		7,600		7,600		7,600	
LEC	Taser Replacement			26,000									
LEC	Radio Replacement	10,000		10,000		10,000		10,000		10,000		10,000	
Jail	General Jail CIP	100,000		100,000		100,000		100,000		100,000		100,000	
CCCH	Elevator Replacement	-		35,000		35,000		35,000		35,000		35,000	
CCRC	Workstation Replacement	-		7,000		7,000		7,000		7,000		7,000	
LEC	Weapon Replacement (9mm)			44,000									
JAIL	Slider Replacement					30,000							
CCCH	Panic Stations					30,000							
IT	County Arial Flyover	-		7,000		7,000		7,000		7,000		7,000	
	Non-Debt Total	278,100		376,600		366,600		306,600		306,600		306,600	