



ANNUAL BUDGET 2025-2026

County of Cumberland, Maine

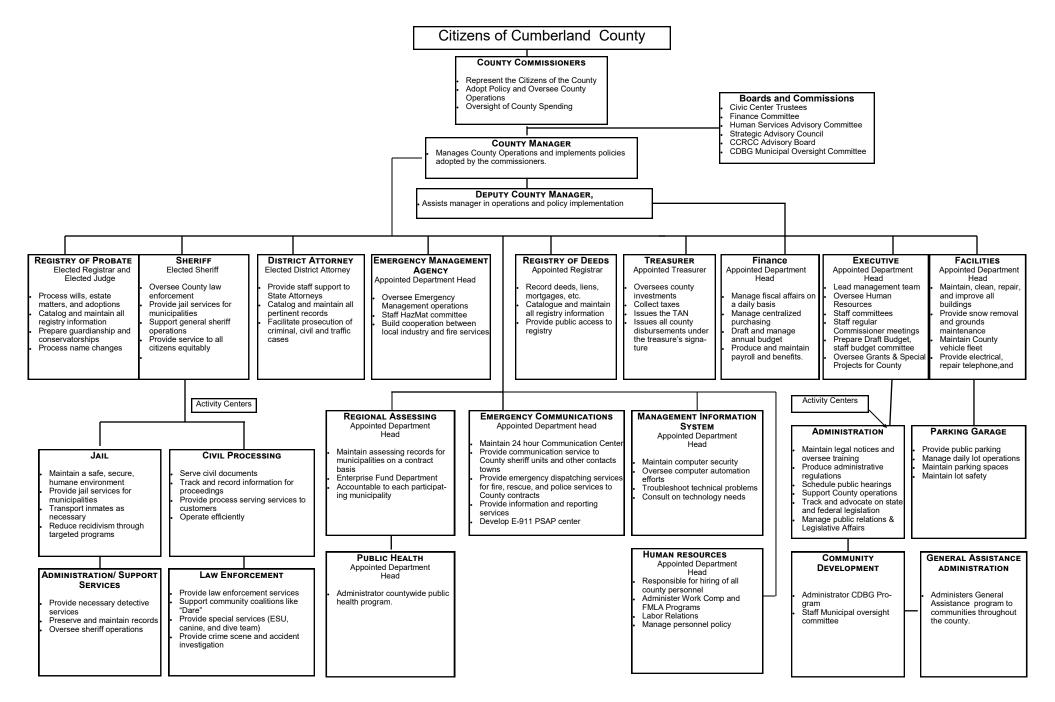
Cumberland County Government 142 Federal Street, Portland, ME 04101 207-871-8380



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FY 2025-26 COUNTY OF CUMBERLAND ORGANIZATION CHART



County of Cumberland Elected and Appointed Officials

2025-26

District 1	Jean-Marie Caterina	871-8380
District 2	Tom Tyler	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 Kortes	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. Manager	Courtney Kemp	871-8380
Emergency Management	Michael Durkin	892-6785
Agency, Director		
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	Erin Pelletier	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

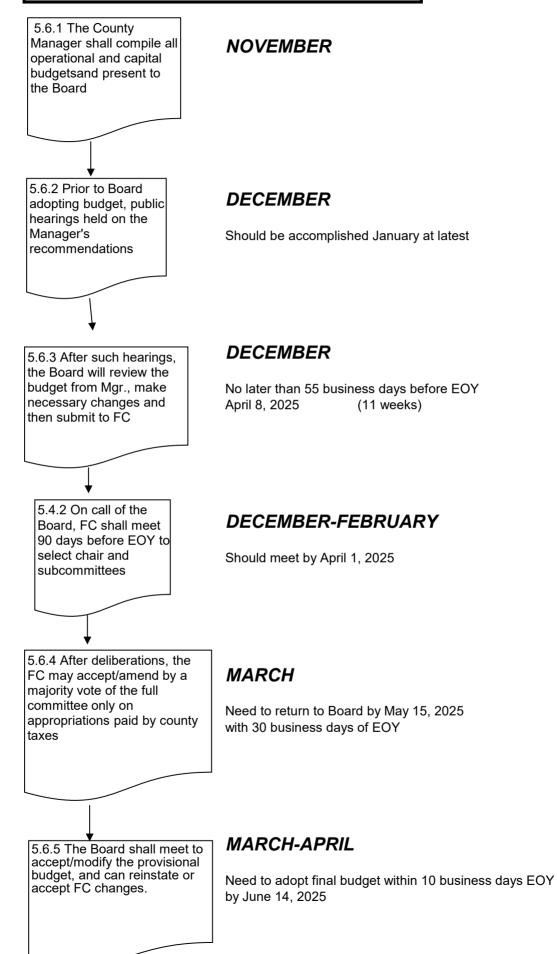


FINANCE COMMITTEE – Budget Year 2025-26

Winter of 2024-2025

Name	Email Address/Phone	Appointed	Term Expires
District 1			-
VACANT			
VACANT			
District 2		I	
Dustin Ward New Gloucester Town	dward@newgloucester.com	2024	2027
Janice De Lima Falmouth Town		2024	2027
District 3		· · ·	
Bob Vail Cumberland Town	Vailgeneral1@aol.com	2024	2027
VACANT			
District 4			
Timothy Thompson Cape Elizabeth Town VACANT		2024	2027
District 5			
VACANT			
VACANT			

TIMELINE FLOWCHART FROM NEW CHARTER





Cumberland County Government 142 Federal Street, Portland, Maine 04101 207-871-8380 • cumberlandcounty.org

James H. Gailey, County Manager

April 2, 2025

Dear Interested Citizen & Government Leaders,

In accordance with State Statute and County Charter, I present the Finance Committee recommended budget for the 2025/2026 General Fund, Jail and Cross Insurance Arena budgets. This budget is the County's third fiscal year budget, two years removed from the transition year. This budget document comprises of three separate budgets, all independently structured slightly different.

The County's Finance Committee met three times between December and January. At their January 21st meeting, the Finance Committee voted 4-0 to recommend the 2025/2026 budget as proposed to the County Commissioners. I would like to thank Town Councilor Janice De Lima of Falmouth, Town Select Board Member Dustin Ward of New Gloucester, Town Councilor Tim Thompson of Cape Elizabeth and Town Councilor Bob Vail of Cumberland for all their questions and work on this budget.

General Fund (2025/2026 Notables - Summary)

General Fund Tax Rate Impact:	2025/26	7.74%
Health Insurance Increase estimated:	2025/26	11%
Non-union Cost of Living Wages:	2025/26	3%
Workers Comp Premiums	2025/26	\$ 44,357 (net)
Property/Casualty Risk Pool	2025/26	\$ 49,935
IT County Software Licenses	2025/26	\$ 143,679
Body Cams/Tasers	2025/26	\$ 66,529
Probate Court Appointed Attorneys	2025/26	\$ 75,000
Capital GO Bond:	2025/26	\$3,973,901
Non-Debt Capital:	2025/26	\$ 299,600
Reinstated Jail Salaries (11 positions)	2025/2026	\$ 688,601
New Positions in General Fund:	2025/26	3 • Sheriff Office Ad

- Sheriff Office Admin Trainer
- Sheriff Office Civil Deputy
- Regional Fire Coordinator

2025/2026 Budget Year

The 2025/2026 budget process started in late September with departments. Individual department budget reviews were conducted by Deputy Manager Alex Kimball, Finance Director Theresa Grover and myself in mid-October. After the review and adjustments of department budgets, the General Fund budget increase is up \$1,804,318.00 or 9.06%. The Jail Budget is up 8.00%, or \$1,277,635.00 and the Cross Insurance Arena Budget is down (\$54,291.00) or (-1.69%). Collectively, the three budgets represent a total increase of 7.74% or \$3,027,662.00 over the 2024/2025 budget.

The 2025/2026 budget theme is fixed costs with little wiggle room. Personally, after eighteen budgets over the years, the 2025/2026 budget is my least favorite and highest increase percentage. This year's budget is largely made up of increased fixed costs that the County needed to absorb, leaving very little alternatives. Staff scoured revenues, looking for ways to off-set the expenditure increase. Significant expenditure costs are experienced in Workers Comp, Property/Casualty Insurance, Employee, Health Insurance and Software Licenses. The Software licenses is an interesting item as many of our subscriptions are going to an annual license versus a three- to five-year contract. This new model has significantly increased the County's IT Budget. The budget does not take into consideration a lot of new project-based funding, though there are three proposed positions.

The Sheriff's Office requested three positions, of which, two made the proposed budget. The Civil Division has seen an uptick in "papers" needing to be delivered by the division. Additionally, the County has converted three "per diem" civil deputies, making them part-time employees. This change is as a result of the per diem civil deputies were in violation of federal labor laws. The part-time and the full-time new civil deputy positions will be offset by revenue from "paper" fees per State Statute.

The County is putting a lot of emphasis on hiring correction offices and patrol deputies. With the significant number of applicants and ultimate hires, the County finds itself in a situation where the County doesn't have enough training capacity to keep up. A new Administrative Training Assistant is proposed to add training capacity. The position is slated to begin at half year (January 2026) to reduce the impact to the budget.

Lastly, for the past year, County staff have been working with the twenty-eight fire chiefs from across the county on regional fire collaboration. An independent report was generated, which started the dialog between the fire chiefs. A few weeks ago, the County hosted a strategic planning process with the fire chiefs and town managers. The Strategic Plan calls for the need to have regional coordination performed by a position. Tasks would include, but not limited to, training of Firefighter 1, 2 and EMT candidates, bulk purchasing of equipment/gear, grant exploration and policy development. York County has a similar role supporting York County towns and it has been very beneficial and successful.

Collective Bargaining Agreements

County Human Resource staff have been working with four unions over the last number of months. At the time of writing this memo, the County has not come to any agreements as of yet.

New Administration Building – Estimate Move in March 2025

This budget brings in the recognition of the County's building purchase and that staff will be occupying the building in early spring of 2025. The purchase of the building and its internal fit-up construction costs are entirely covered by federal ARPA funding. None of the improvements have been budgeted in the General Fund. As part of the move, the County will be vacating two leased properties in the Old Port and costs associated with those properties will be transferred to cover the new building's costs.

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.

The current costs of the Deeds/Regional Assessing building is \$240,500 in lease, utility and parking for 15 employees.

New Revenue from 40 spaces in the County Parking Garage is estimated between \$70,000 - \$85,000 a year.

Adopted Adopted Dollar Percent 2024/25 2025/26 Difference Change County \$27,272,952.00 \$29,887,816.00 \$2,237,229.00 8.20% Jail \$20,869,148.00 \$23,049,033.00 \$2,179,885.00 10.44% Arena \$3,208,507.00 \$3,154,216.00 (\$54,291.00)(1.69%)Overall \$51,350,607.00 \$55,713,430.00 \$4,362,823.00 8.50% Enterprise \$15,992,484.00 \$15,992,484.00 \$0.00 0.00% \$0.00 Grants \$2,785,100.00 \$2,785,100.00 0.00% \$70,128,191.00 \$74,491,014.00 \$4,362,823.00 6.22% Total Exp

Comparison Total Expenditures 2024/2025 to 2025/2026

Total Needs from Taxes

	Adopted 2024/25	Adopted 2025/26	Dollar Change	Percent Change
County	\$19,913,538.00	\$21,717,856.00	\$1,804,318.00	9.06%
Jail	\$15,969,898.00	\$17,247,533.00	\$1,277,635.00	8.00%
Arena	\$3,208,507.00	\$3,154,216.00	(\$54,291.00)	(1.69%)
Overall	\$39,091,943.00	\$42,119,605.00	\$3,027,662.00	7.74%

Revenues:

General Fund Revenues is one area we are constantly monitoring and continued right up to the Commissioners final review and approval in late February. 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 April, those spaces will be optioned to monthly and daily parking, increasing the revenue.

In January of 2025, the County increased monthly, daily and seasonal parking rates for the parking garage. A rate increase is done every other year and is based off from what other parking garages and lots are charging for parking on the Portland peninsula.

The County has also seen the return of federal inmates as of last fall. Due to the return and the average number of federal inmates being held at the jail, staff feel that an increase in revenue can be done.

Revenue Noteworthy Changes for 2025/26:

Parking Garage Monthly	+\$100,000
Sheriff Office Civil Division	+\$140,000
Sheriff Office Jail (Federal Boarders)	+\$552,250
CCRCC Contract Revenues	+\$ 81,892
Probate Fees	+\$ 75,000

Tax Stabilization Reserve

The 2025/2026 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 2025/2026 proposes a \$3,973,901 General Obligation Bond. Projects that would be included under this Bond are:

1.	Jail Roof	\$2	2,500,000.00
2.	Parking Garage Rehabilitation	\$	673,901.00
3.	Courthouse Windows (portion)	\$	800,000.00

The three proposed capital items above have been identified in past asset inventories as needed improvements. The Jail Roof has been proposed for bonding at least three times over the last eight years. Unfortunately, each time a more urgent improvement is needed and the Jail Roof gets postponed. The most recent occurrence was the jail door locking system coming in significantly over budget.

An independent review of the parking garage brought forth significant issues with the garage and outlined a long-term maintenance plan. Improvements began in 2024, and these funds will be used for Phase II of the garage improvements.

Non-debt capital for the 2025/26 budget year will be \$299,600.00. 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. There are no newly listed non-debt capital items in this year's budget.

A year and half ago the County went through the process of changing its budget year from a calendar year to a fiscal year July-June. The purpose of doing this was to have better cash flow, be in line with towns fiscal years and eliminate the need to take on a yearly Tax Anticipation Note. The County provided the town's up to five years to pay-off the six-month transition budget. Many towns have paid the full amount, which has allowed the County to eliminate the TAN all together.

DESCRIPTION	Adopted 2024/25	Adopted 2025/26	Dollar Change	Percent Change
Bonded Debt Principal	\$814,638.00	\$915 <i>,</i> 546.00	\$100,908.00	12.39%
Bonded Debt Interest	\$174,697.00	\$367,383.00	\$192,686.00	110.29%
Capital Reserve	\$376 <i>,</i> 600.00	\$299,600.00	(\$77,000.00)	(20.45%)
TAN Loan	\$81,000.00	\$0.00	(-\$81,000.00)	(100%)
Total	\$1,446,935.00	\$1,582,529.00	\$135,594.00	9.37%

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.

Organization	Awarded 2024/25	Awarded 2025/26
CC Extension Association	\$125,000.00	\$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:	\$268,000.00	\$268,000.00

Jail Budget

The Jail budget continues to give us fits. The rising costs associated with the Jail and the 4% growth restriction by Statute is hindering the ability to fund the Jail appropriately. The 2025/26 Jail budget has exceeded the 4% CAP as staff didn't have any other alternatives. The 4% CAP provided \$638,000 of new money. The Jail Budget is proposed to be 8.00% or \$1,277,535.00 of new money in support of the Jail. This is in addition of raising the Federal Inmate Revenue by \$552,250.00.

In the 2023/24 budget, a number of correction officer positions were "unfunded" in order to make budget. At that time, the loss of federal inmates, a reduction in State DOC funding to Jails and the 4% cap reduced the available funding needed to operate the jail. Forty-two correction officers and three sergeants were unfunded in order to make budget. We were able to get away with the reduction due to the size of the jail at that time. Times have changed and the County Jail has seen an increase in inmates over the last year. The County needs to begin the process in funding these positions again. This budget proposes to bring back 9 Correction Officers and 2 Sergeants from the unfunded list.

Additionally, the Jail is experiencing an increase in inmates over the last year. Food, medical costs and hospital details have significantly increased. The County is also negotiating two jail union contracts over the next seven months that will have impacts on this budget. 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. The Jail is averaging around 350-370 inmates currently. Federal Inmates have begun to come back to the Jail after a year and half hiatus.

	Adopted	Adopted	Dollar	Percent
Description	2024/25	2025/26	Change	Change
State Funding	\$3,150,000.00	\$3,500,000.00	\$350 <i>,</i> 000.00	11.11%
Federal Boarder	\$1,747,250.00	\$2,299,500.00	\$552 <i>,</i> 250.00	31.60%
County Boarder	\$0.00	\$0.00	\$0.00	0.00%
Other Revenues	\$2,000.00	\$2000.00	\$0.00	0.00%
Jail Total Revenues	\$4,899,250.00	\$5,801,500.00	\$902,250.00	18.41%
Jail Expenses	\$20,869,148.00	\$23,049,035.00	\$2,179,885.00	10.44%
Jail Needs from Taxes	\$15,969,898.00	\$17,247,533.00	\$1,277,635.00	8.00%

Cross Insurance Arena 2025/2026

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 \$54,291.00 as the Arena has begun to bounce back from the pandemic.

Description	Adopted 2024/25	Adopted 2025/26	Dollar Change	Percent Change
Bond Principle and Interest	\$2,128,462.00	\$2,109,245.00	(\$19,217.00)	(0.90%)
Revolving Line of Credit	\$432 <i>,</i> 045.00	\$364,971.00	(\$67 <i>,</i> 074.00)	(15.52%)

Operational	\$648,000.00	\$680,000.00	\$32,000.00	4.94%
Cross Insurance Total	\$3,208,507.00	\$3,154,216.00	(\$54,291.00)	(1.69%)

Conclusion

I would like thank the Departments for their work on development of their individual department budgets. Staff focused on continuing to make the County a strong organization, able to do many things, but also understood this year was going to be an extremely difficult budget year. Due to how early staff started the budget process and the state of many unknowns particularly at the Jail, this budget was a work in progress right up to the February adoption by the County Commissioners.

I would like to thank the County Commissioners and the Finance Committee for their great questions and on the 2025/2026 budget. Staff greatly appreciates the process we all followed.

H. Anily

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 subcommittees 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 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 delivered, regardless of when the item is ordered. 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 August 31th but are typically transferred from the municipalities at the end of the 60 day grace period on October 31st.

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			-
		2024-25	23-24	25-26				25-26
		ADOPTED	ACTUAL	BUDGET		25-26	25-26 FC	FINAL
ACCT#	ACCOUNT DESCRIPTION	BUDGET	EXPENSE	REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	PRELIM	BUDGET	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.

24-25 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.

23-24 ACTUAL - An actual line records the amount expended from each account during the budget year as recorded by the year end audit. 23-24 Actual would record expenditures for 23-24. This line is included purely for comparative purposes.

25-26 BUDGET REQUEST - The 25-26 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.

25-26 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.

25-26 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.

25-26 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 25-26 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.

			D: Final Bu		-2020			
24-25 ADOPTED					25.26 MCP	25-26 FC	25-26 FINAL	% Increase over 24-25
								-0.65%
,	,	,				,		5.45%
								5.92%
								2.86%
				· · · · ·				10.21%
				(22,000)				23.63%
				(34 835)				4.59%
								-2.42%
								1.60%
				(0)				16.21%
				(9 311)				14.42%
								7.30%
								6.83%
				1				0.83% 23.40%
				0		,		
				-				12.39%
		307,303		-	307,303	307,303	307,303	110.30%
01,000	150,916	-	(01,000)		-	-	-	-100.00%
268,000	263,000	268,000	-	-	268,000	268,000	268,000	0.00%
		10,000	4,000	-	10,000			66.67%
	-			-				0.00%
435,000	435,000		-	-		435,000		0.00%
60,000		120,000	60,000		120,000	120,000	120,000	
5,000	4,101	5,000	-	-		5,000	5,000	0.00%
95.000	109.617	245.000	150.000	_		245.000	245.000	157.89%
	_			_				102.16%
	278 100			_		,		-20.45%
570,000	270,100	200,000	(11,000)		200,000	-	200,000	-20.4070
27 272 952	24 995 925	29 887 816	2 614 865	(377 636)	29 510 181	29 510 181	29 510 181	9.59%
21,212,002	24,000,020	•		(011,000)				0.007
		2,614,865	2,614,865		2,237,229	2,237,229	2,237,229	
2022 BUDGET	BUDGET	24-25 BUDGET	REQUEST	25-26 MIGR	RECOMIN	Budget		
				00 540 404	20 540 404	29,510,181		
24,092,634	25,770,118	27,272,952	29,887,816	29,510,181	29,510,181			
24,092,634 (6,423,573)	25,770,118 (6,956,734)				(7,592,325)	(7,592,325)		6%
		(7,159,414)	(7,592,325)	(7,592,325)				6%
(6,423,573)	(6,956,734)	(7,159,414)	(7,592,325)	(7,592,325)	(7,592,325)	(7,592,325)		6%
(6,423,573) (200,000)	(6,956,734) (200,000)	(7,159,414) (200,000) 19,913,538	(7,592,325) (200,000)	(7,592,325) (200,000)	(7,592,325) (200,000)	(7,592,325) (200,000)		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856	(7,592,325) (200,000) 21,717,856	(7,592,325) (200,000) 21,717,856		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
(6,423,573) (200,000)	(6,956,734) (200,000) 18,613,384 1144323	(7,159,414) (200,000) 19,913,538 1,300,154	(7,592,325) (200,000) 22,095,491 2,181,954	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318	(7,592,325) (200,000) 21,717,856 1,804,318		6%
	24-25 ADOPTED BUDGET 707,849 2,559,647 2,833,998 834,365 893,677 579,147 3,850,963 1,069,884 138,316 1,102,330 864,139 1,577,188 7,323,821 416,693 814,638 174,697 81,000 268,000 6,000 435,000 60,000	24-25 ADOPTED BUDGET 23-24 ACTUAL EXPENSES 707,849 651,665 2,559,647 2,263,633 2,833,998 2,618,848 834,365 725,277 893,677 893,393 579,147 756,161 3,850,963 3,722,139 1,069,884 856,817 138,316 129,379 1,102,330 1,057,613 864,139 743,088 1,577,188 1,503,782 7,323,821 6,686,655 416,693 388,954 814,638 545,305 174,697 194,482 81,000 156,918 268,000 263,000 60,000 - 435,000 - 435,000 - 376,600 278,100 - 27,272,952 24,995,925	24-25 ADOPTED BUDGET 23-24 ACTUAL EXPENSES 25-26 BUDGET REQUEST 707,849 651,665 726,724 2,559,647 2,263,633 2,711,961 2,833,998 2,618,848 3,141,298 834,365 725,277 858,238 893,677 893,393 1,006,942 579,147 756,161 715,998 3,850,963 3,722,139 4,062,626 1,069,884 856,817 1,043,992 138,316 129,379 140,534 1,102,330 1,057,613 1,281,030 864,139 743,088 998,034 1,577,188 1,503,782 1,702,743 7,323,821 6,686,655 7,949,529 416,693 388,954 514,186 814,638 545,305 915,546 174,697 194,482 367,383 81,000 156,918 - 268,000 263,000 268,000 60,000 - 45,000 435,000 435,000 435,000	24-25 ADOPTED BUDGET 23-24 ACTUAL EXPENSES 25-26 BUDGET REQUEST Dollars over 24-25 707,849 651,665 726,724 18,875 2,559,647 2,263,633 2,711,961 152,314 2,833,998 2,618,848 3,141,298 307,300 834,365 725,277 858,238 23,873 893,677 893,393 1,006,942 113,265 579,147 756,161 715,998 136,851 3,850,963 3,722,139 4,062,626 211,663 1,069,884 856,817 1,043,992 (25,891) 138,316 129,379 140,534 2,218 1,102,330 1,057,613 1,281,030 178,700 864,139 743,088 998,034 133,895 1,577,188 1,503,782 1,702,743 125,554 7,323,821 6,686,655 7,949,529 625,708 416,693 388,954 514,186 97,493 814,638 545,305 915,546 100,908 174,697 194,4	24-25 ADOPTED 23-24 ACTUAL 25-26 BUDGET Dollars over 24-25 Adjustments 707,849 651,665 726,724 18,875 (23,466) 2,559,647 2,263,633 2,711,961 152,314 (12,900) 2,833,998 2,618,848 3,141,298 307,300 (139,450) 893,677 893,393 1,006,942 113,265 (22,000) 579,147 756,161 715,998 136,851 (0) 3,850,963 3,722,139 4,062,626 211,663 (34,835) 1,069,884 856,817 1,043,992 (25,891) (0) 1,38,316 129,379 140,534 2,218 (0) 1,102,330 1,057,613 1,281,030 178,700 - 864,139 743,088 998,034 133,895 (9,311) 1,577,188 1,503,782 1,702,743 125,554 (10,400) 7,323,821 6,686,655 7,949,529 625,708 (125,274) 416,693 388,954 514,186 97,493 0	24-25 BUDGET 23-24 ACTUAL 25-26 BUDGET REQUEST Manager Adjustments Manager Adjustments 707,849 651,665 726,724 18,875 (23,466) 703,258 2,559,647 2,263,833 2,711,961 152,314 (12,900) 2,699,061 2,833,998 2,618,848 3,141,298 307,300 (139,450) 3,001,848 834,365 725,277 588,238 23,873 0 858,238 893,677 893,393 1,006,942 113,265 (22,000) 984,942 579,147 756,161 715,998 136,851 (0) 715,998 3,850,963 3,722,139 4,062,626 211,663 (34,835) 4,027,791 1,069,884 856,817 1,043,992 (25,891) (0) 1,043,992 1,38,316 129,379 140,534 2,218 (0) 1,043,932 1,577,188 1,503,782 1,702,743 125,554 (10,400) 1,692,343 7,323,821 6,686,655 7,949,529 625,708 (125,27	24-25 ADOPTED 23-24 ACTUAL 25-26 BUDGET Manager 25-26 MGR 25-26 FC 707,849 651,665 726,724 18,875 (23,466) 703,258 703,258 2,559,647 2,263,633 2,711,961 152,314 (12,900) 2,699,061 2,000 858,238 23,873 0 0 1,59,71,791 4,027,791 4,027,791 4,027,791 4,027,791 4,027,791 4,027,791 4,027,791 4,027,791 4,027,391 1,053,411,053 1,40,534 1,21,030 1,281,030 1,281,030 1,281,030 1,281,030 1,281,030 1,281,030 1,281,032	24-25 BUDGET 23-24 ACTUAL 25-26 BUDGET Manager REOUEST Manager Adjustments 25-26 MGR 25-26 FC 25-26 FC 25-26 FC 25.95 6/47 225.36.33 2.711.961 156.271 158.273 (23,466) 703,258 703,257 715,998 715,998 715,998 715,99

Jail Budget									
						25-26 FC	25-26 Final	L	
Tax Calculation	2022-23	23-24	24-25	25-26	25-26 MGR	RECOMM	Budget		
Total Estimated Expenditures	22,405,905	22,405,905	20,869,148	23,179,545	23,049,033	23,049,033	23,049,033		
Total Estimated Revenues	(7,050,233)	(7,050,233)	(4,899,250)	(5,801,500)	(5,801,500)	(5,801,500)	(5,801,500)		
Tax Revenue Required	15,355,672	15,355,672	15,969,898	17,378,045	17,247,533	17,247,533	17,247,533		
	14,765,069	15,355,672	15,969,898	17,378,045	17,247,533	17,247,533	17,247,533		
				1,408,147	1,277,635	1,277,635	1,277,635		
Cross Insurance Arena B	udget								
		23-24		25-26 BUDGET	25-26 MGR	25-26 FC	25-26 Final		
Tax Calculation	2022 BUDGET	BUDGET	24-25 BUDGET	REQUEST	RECOMM	RECOMM	Budget		
Bond Principal	1,295,793	1,390,241	1,440,000	1,530,000	1,530,000	1,530,000	1,530,000		
Bond Interest	826,568	739,387	688,462	579,245	579,245	579,245	579,245		
Prior CIA Debt Service	464,378	439,075	432,045	364,971	364,971	364,971	364,971		
Operational Subsidy	564,271	730,000	648,000	680,000	680,000	680,000	680,000		
Tax Revenue Required	3,151,010	3,298,703	3,208,507	3,154,216	3,154,216	3,154,216	3,154,216		
Net Dollar Change		147,693	(90,196)	(54,291)	(54,291)	(54,291)	(54,291)		
Percent from prior year		4.69%	-2.73%	-1.69%	-1.69%				
COMBINED TAX PR	ESENTA ⁻	TION							
		23-24		25-26 BUDGET	25-26 MGR	25-26 FC	25-26 Final		
Tax Calculation	2022 BUDGET	BUDGET	24-25 BUDGET	REQUEST	RECOMM	RECOMM	Budget		
Total Estimated Expenditures	48,760,713	51,474,726	51,350,607	56,221,578	55,713,430	55,713,430	55,713,430		
Total Estimated Revenues	(13,175,573)	(14,006,967)	(12,058,664)	(13,393,825)	(13,393,825)	(13,393,825)	(13,393,825)		
Tax Stabilization Reserve	(200,000)	(200,000)		(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	35,385,140	37,267,759	39,091,943	42,627,753	42,119,605	42,119,605	42,119,605		
Net Dollar Change Percent from prior year		1,882,619 5.32%	1,824,184 4.89%	3,535,810 9.04%	3,027,662 7,74%	3,027,662 7,74%	3,027,662 7.74%		
	•		4.09 /8		1.1478	1.14/0	7.7478		
Budget Requests	General Count	ty Impact		2,181,954				5.58%	Total
	Jail Impact			1,408,147				3.60%	
	Cross Insuran	ce Arena Im	pact	(54,291)				-0.14%	9.04%
MGR Budget	General Count	ty Impact			1,804,318			4.62%	Total
`	Jail Impact				1,277,635			3.27%	
	Civic Center Ir	npact			(54,291)			-0.14%	7.74%
Final Budget	General Cou	nty Impact					1,804,318	4.62%	Total
	Jail Impact						1,277,635	3.27%	
	Civic Center	•					(54,291)	-0.14%	7.74%

COUNTY OVERVIEW: Revenue and Expenses from all Sources

COUNTY OF CUMBERLAND: BUDGET 25-26 ASSESSMENT

					25-26 BUDGET		25-26 FC	25-26 FINAL
Tax Calculation	Budget 2021	Budget 2022	Budget 23-24	Budget 24-25	REQUEST	25-26 PRELIM	Recommend	Budget
Total Estimated Expenditures	47,151,594	48,760,713	51,474,726	51,350,607	56,221,578	55,713,430	55,713,430	55,713,430
Total Estimated Revenues	(12,886,408)	(13,175,573)	(14,006,967)	(12,058,664)	(13,393,825)	(13,393,825)	(13,393,825)	(13,393,825)
Designated Surplus	(200,000)	(200,000)	(200,000)	(200,000)	(150,000)	(200,000)	(200,000)	(200,000)
Tax Revenue Required	34,065,186	35,385,140	37,267,759	39,091,943	42,627,753	42,119,605	42,119,605	42,119,605
					9.04%	7.74%		

7.74%

COUNTY OF CUMBERLAND: Enterprise Funds 25-26

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		24-25 Budget	25-26 Budget
Total Estimated Expenditures Total Estimated Revenues	Enterprise Enterprise	15,992,484 15,992,484	13,708,323 13,708,323
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 25-26

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	24-25 Budget	25-26 Budget
Total Estimated Expenditures Total Estimated Revenues	2,785,100 2,785,100	3,644,999 3,644,999
Tax Revenue Required	\$0.00	\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 25-26

Summary Overview

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

Budget Grants **Enterprise Recreational District**

Budget	24-25 Budget	25-26 Budget
Total Estimated Expenditures	70,128,191	73,066,751
Total Estimated Revenues	30,836,248	30,747,147
Designated Surplus	200,000	200,000
Tax Revenue Required	\$ 39,091,943	\$ 42,119,605



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 contibute over last year.

	23-24 Actual	24-25 BUDGET	2025-26 BUDGET REQUEST	25-26 FC RECOMM	25-26 FINAL Budget	
From the County Taxes Total Estimated Expenditures Total Estimated Revenues	2,165,012	3,208,507	3,154,216	3,154,216	3,154,216	
Tax Revenue Required		3,208,507	3,154,216	-	3,154,216	
Net Dollar Change			(54,291) Increase		(54,291)	

Cross Insurance Arena								
From the County	23-24 ADOPTED BUDGET	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC	25-26 FINAL BUDGET
CIA \$33M Bond					(2025 Debt Payment is \$2,109,245)			
Principal Interest	1,390,241 739,387	1,440,000 688,462	1,500,000 665,012		For CIA expenses ie debt New Civic Center Referendum for Modernization	1,530,000 579,245		1,530,000 579,245
CIA operational Subsidy Non-Debt CIA CIP <u>Prior Debt:</u>	650,000 80,000	598,000 50,000		600,000 80,000	To Fund the Operational Budget from 6/30/2025	600,000 80,000		600,000 80,000
CIA Bond Principal CIA Bond Interest	378,473 60,602	378,473 53,572		278,473 86,498	Debt service for Capital needs	278,473 86,498	· · ·	278,473 86,498
Total to Civic Center	3,298,703	3,208,507	2,165,012	3,154,216		3,154,216	3,154,216	3,154,216
					INCREASE OVER FY 24-25 FY 25-26 COUNTY ASSESSMENT ADDITION TO THE 25-26 TAXES	\$ (54,291) \$42,119,605 -0.13%	_	

Enterprise Activities-Law Enforcement

	Sheriff's Office Services			2025-26	2025-26
Acct #		PERIOD	EMPLOYEES	REVENUES	EXPENSES
	FULL TIME CONTRACTS				
21203	Town of Harpswell	4/1 to 3/31	3	483,637	483,637
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	255,593	255,593
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	8	1,377,253	1,377,253
21207	SAD #6 (est.)	9/1 to 6/30	1	109,004	109,004
	SAD #15 SRO (est.)	7/1 to 6/30	1	155,387	155,387
	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	125,000	125,000
	Town of Gray (est.)	7/1 to 6/30	1	312,575	312,575
	TOTAL FULL-TIME CONTRACTS		19	3,186,510	3,186,510
	SUMMER CONTRACTS		Part Time		
	Naples (est.)		1	105,629	105,629
	Frye Island		1	48,022	48,022
21215	Long Island (est.)	Summer	1	19,493	19,493
	Town of Chebeague (est.)	Summer	1	39,517	39,517
	TOTAL SUMMER CONTRACTS		4	107,032	107,032
	TOTAL FROM NON-BUDGET ACTIVITIES			3,293,542	3,293,542

Enterprise Activities-Facilities

	State Court Custodial Program	PERIOD	EMPLOYEES	25-26 REVENUES	25-26 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	346,701	346,701
			Supply	107,000	107,000
	TOTAL FROM NON-BUDGET ACTIVITIES			453,701	453,701

	Enterprise Activities- Assessing Department						
	Regional Assessing				25-26		25-26
		F	PERIOD	EMPLOYEES	REVENUES	EX	PENSES
21227	Regional Assessing fees paid according	1/	1 to 12/31	8	813,131		813,131
	to contracts with participating Municipalities	;					
	Revenues (Estimated breakdown)			F			
	Revenues (Estimated breakdown)			Expenses Lead Assessor		\$	116,730
	Town of Falmouth	\$	206,627	Deputy Assess		\$	81,141
	Town of Yarmouth	\$	149,115			\$	148,144
	Town of Casco	\$	77,742	Operations Ma	nager	\$	86,000
	Town of Gorham	\$	195,187	Appraiser		\$	60,070
	Town of North Yarmouth	\$	66,146	· ·	5)	\$	73,546
	Town of Baldwin	\$	20,084			\$	148,000
	Total Revenues	\$	714,901			\$	16,000
	County Subsidy	\$	98,230	• •	DS	\$	16,500
	Net Revenues	\$	813,131	All other		\$	67,000
				Total Costs		\$	813,131

Enterprise Activities- Assessing Department

Enterprise Activities-Civil Division

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

Enterprise Activities-Cross Insurance Arena

	Cross Insurance Arena		FY 24-25		FY 25-26	
	Description		Budget		Budget	
35235	Revenues from Operations	\$	11,551,982	\$	8,727,388	
	Cost of Goods Sold	\$	9,055,548	\$	5,932,504	
	Indirect Expenses	\$	2,796,222	\$	3,017,445	
	Income/(Deficit)	\$	(299,788)	\$	(222,561)	
	Trustees & Other Expenses	\$	198,000	\$	198,000	
	Income/(Deficit)	\$	(497,788)		(420,561)	
	Other	\$	-	\$	-	
	County Subsidy	\$	497,788	\$	420,561	
	Total Revenues	¢	40.040.770	*	0 4 47 0 40	
	Total Expenses	¢	12,049,770			
	I Ulai LAPEIISES	Ф	12,049,770	Ф	9,147,949	

GRANTS AND OTHER FUNDING- CDBG Dept

Federally Funded Community Development Block Grant

Courtney Kemp, County Community Development Director

	ommunity Development Block Grant d Other Federal programs	PERIOD	EMPLOYEES	2025-26 REVENUES	2025-26 EXPENSES
HUD C	DBG Program Grant for R Recovery Act Funds	7/1 to 6/30 1/1 to 12/31	2	1,500,000	1,250,000
	ss Prevention Rapid Recovery Act HPRP orhood Stabilization Program	1/1 to 12/31 1/1 to 12/31			
				1,500,000	1,250,000

	GRANT FUNDED PROGRAMS			2025-26	2025-26
		PERIOD	EMPLOYEES	REVENUES	EXPENSES
51286	Domestic Violence grant	10/1 to 09/30	0	233,333	233,333
56320	Maine Prevention Network	07/1 to 06/30	10	850,000	850,000
51397	SAKI Grant	10/1 to 09/30	2	833,333	833,333
51389	MAT Grant	07/1 to 06/30	1	145,000	145,000
51381	Cossup Grant	10/1 to 09/30	N/A	333,333	333,333
	TOTAL GRANT FUNDED PROGRAMS		13	2,394,999	2,394,999

	25-26 County of Cumberland				
	Budget Reduction Record				
	PUBLISHED BUDGET AMOUNT FROM DEPARTMENT	TS	•		
	Net Assessment for 25-26		\$39,091,943		
	Department Request Expenditure Budget 25-26		\$56,221,578		
	Revenues for 25-26		-\$13,393,825		
	Tax Stabilization		-\$200,000		
	Net Assessment 25-26		\$42,627,753		
	Net Dollar Increase		\$3,535,810		
	Tax Increase from 24-25		9.04%		
	ADJUSTED BY MANAGER'S RECOMMENDATION				
	Department Requests				
101	EMA		-\$23,466		
107	District Attorney		-\$23,400		
103-01	Exec-Administration		\$0		
103-02	IT		\$0 \$0		
103-02	Exec-Garage		\$0 \$0		
103-03	HR		-\$9,311		
105	Facilities		-\$139,450		
105	Sheriff-Admin		-\$10,400		
108-05	Sheriff-LEC				
			-\$125,274		
106-07	Sheriff-Jail (net change in cost to taxpayers) Sheriff-Civil		-\$130,512		
1006-08			\$0		
107	Deeds		\$0		
108	Probate		-\$22,000		
109	Finance		\$0		
110	Communications		-\$34,835		
Other	Other		\$0		
	Total Mgr Cuts to Expenses		-\$508,148		
	Net Increase in the Expenses over 24-25 Expenses		\$3,027,662		
Summary:	Total Expenditures Manager's Recom.		\$55,713,430		
	Total Estimated Revenues	\$	(13,393,825)		
	Tax Stabilization		-\$200,000		
	Net Budget from Mgr. FY 25-26	\$	42,119,605		
	Dollar Increase over 24-25	\$	3,027,662		
	Net Increase over Last year	•	7.74%		
L					

ADJUSTED BY THE FINANCE COMMITTEE	-
	-
 NET TAX INCREASE - FC	\$0
Percent Increase over 24-25	7.74%
Total operational budget recommended by FC	\$42,119,605
ADJUSTED BY COUNTY COMMISSIONERS	
Commissioners agreed with FC from above	
Net Tax Increase	
Voted/approved by Commissioners on X/XX/XX	\$42,119,605
Percent Increase over 24-25	7.74%

COUNTY OF CUMBERLAND FISCAL YEAR 25-26

Revenues

Acct #	Source	2021 Actual	2022 Actual	23-24 Actual	24-25 Budget	25-26 Budget	26-27 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	313,123	324,795	398,772	360,000	360,000	360,000
11-101-4102	AT&T Tower Lease	16,221	17,441	17,220	17,220	17,220	17,220
11-102-4100	District Attorney	133,074	78,826	194,403	165,000	185,000	185,000
11-103-01-4100	Executive	3,547		5,962			
11-103-02-4100	IT	1,858	12,000	12,767	2,500	2,500	2,500
11-103-03-4100	Garage Operations	.,	,	,	_,	_,	_,
11-103-03-4301	Garage Daily Parking	121,167	157,991	280,426	200,000	250,000	250,000
11-103-03-4302	Garage Monthly Parking	655,114	751,025	585,804	650,000	700,000	700,000
11-104-4401	Treasurer Income (Interest, etc.)						
11-105-4100	Facilities Misc Revenue	14,236	4,023	14,898			
11-105-4100	Facilities Salvage	14,230	4,023	14,090			
	_						
11-106-05-4100	Sheriff Misc Revenues	21,026	19,831	24,180	40,000	40,000	40,000
11-110-4100	CCRCC Revenues	1,477,794	1,559,865	1,717,430	1,762,794	1,820,705	1,844,686
11-106-08-4100	Civil Process	147,217	185,239	300,038	280,000	420,000	420,000
11-107-4100	Register of Deeds - Misc. Revenue	16,182	825	538	2,500	2,500	2,500
11-107-4701	Register of Deeds - Recording Fees	2,612,207	1,721,910	1,255,244	1,350,000	1,350,000	1,350,000
11-107-4702	Register of Deeds - Transfer Tax	2,090,867	1,931,058	1,534,010	1,450,000	1,450,000	1,450,000
11-107-4703	Register of Deeds - Copies	278,665	167,754	92,079	155,000	155,000	155,000
11-108-4801	Register of Probate - Fees	660,918	713,005	801,565	600,000	675,000	675,000
11-108-4802	Register of Probate - Notices	53,842	48,748	47,870	45,000	45,000	45,000
11-108-4803	Register of Probate - Abstracts	33,719	30,645	31,176	25,000	25,000	25,000
11-108-4804	Register of Probate -Forms	20,983	22,047	16,735	17,000	17,000	17,000
11-108-4805	Register of Probate - Visitor fees	32,220	38,832	33,995	22,000	22,000	22,000
	Passport Processing				13,000	13,000	13,000
11-111-4100	Public Health Indirect Charges				-	40,000	40,000
	Total Revenues	8,706,381	7,788,260	7,367,512	7,159,414	7,592,325	7,616,306
	Designated Surplus						
	Total Revenues & Surplus	8,706,381	7,788,260	7,367,512	7,159,414	7,592,325	7,616,306
		2021 Actual	2022 Actual	23-24 Actual	24-25 Budget	25-26 Budget	26-27 Budget

FY 25-26 COUNTY OF CUMBERLAND-

Using 2025 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 2025 shows overall County increase of _____ Valuation Growth

Tax Distribution Schedule 7.52% 12.42% Val State 2024 State 2025 Change Percent Tax Valuation Town 24-25 Tax Valuation % 2025-26 Tax Change Baldwin 261,300,000 290,600,000 11.2% 142,140 6.59% 133,358 Bridgton 1,876,300,000 957,585 2,178,850,000 16.1% 1,065,725 11.29% Brunswick 3,596,250,000 4,140,700,000 15.1% 2,025,310 10.35% 1,835,376 4.159,600,000 Cape Elizabeth 1,960,669 8.3% 3,841,750,000 2,034,555 3.77% Casco 1,183,350,000 603,933 1,306,450,000 10.4% 639,014 5.81% Chebeague Island 385,450,000 196,718 441,900,000 14.6% 216,143 9.87% Cumberland 2,337,300,000 1,192,861 2,640,150,000 13.0% 1,291,357 8.26% Falmouth 4,466,750,000 10.8% 6.17% 4,032,000,000 2,057,765 2,184,789 -2.76% Freeport 2,593,700,000 1,323,716 2,631,550,000 1.5% 1,287,151 Frye Island 137,618 339,400,000 25.9% 166,008 20.63% 269,650,000 Gorham 2,832,300,000 1,445,488 3,226,800,000 13.9% 1,578,301 9.19% 1,763,500,000 900,017 1,962,450,000 11.3% 6.65% Gray 959,879 1,401,546 3,236,750,000 17.9% 12.96% Harpswell 2,746,200,000 1,583,168 1,064,250,000 Harrison 864,350,000 441,128 23.1% 520,549 18.00% Long Island 245,550,000 125,318 255,150,000 3.9% 124,800 -0.41% Naples 1,358,200,000 693,169 1,605,050,000 18.2% 785,066 13.26% New Gloucester 877,650,000 447,916 961,900,000 9.6% 470,487 5.04% North Yarmouth 485,136 6.75% 890,500,000 454,474 991,850,000 11.4% Portland 12.6% 7.94% 16,487,050,000 8,414,303 18,568,850,000 9,082,446 Pownal 5.4% 214,236 1.00% 415,600,000 212,105 438,000,000 Raymond 1,889,350,000 964,246 2,109,750,000 11.7% 1,031,927 7.02% 10.76% Scarborough 6,548,950,000 3,342,311 7,568,500,000 15.6% 3,701,925 12.5% 7.78% Sebago 766,750,000 391,317 862,250,000 421,746 South Portland 6,697,050,000 3,417,895 7,271,250,000 8.6% 3,556,534 4.06% 2,035,150,000 Standish 1,807,800,000 922,626 12.6% 995,438 7.89% Westbrook 3,532,450,000 1,802,815 4,077,650,000 15.4% 1,994,471 10.63% Windham 12.5% 2,007,066 7.78% 3,648,900,000 1,862,247 4,103,400,000 Yarmouth 2,847,850,000 1,453,424 3,177,600,000 11.6% 1,554,236 6.94% 76,597,050,000 39,091,944 86,112,550,000 12.42% 42,119,605 7.74% 23-24 25-26 Tax Calculation 2022 24-25 Total Estimated Expend 48,760,713 51,474,726 51,350,607 55,713,430 Total Estimated Revenu (13, 175, 573)(14,006,967)(12,058,664)(13, 393, 825)Tax Stabilization (200,000)(200,000)(200,000)(200,000)Net Increase Tax Revenue Required 35,385,140 37,267,759 39,091,943 42,119,605 7.74% 2022 23-24 24-25 25-26 Mil Rate 0.000625289 0.000570995 0.0005103583 0.0004891227 Per \$1,000 0.5709954 0.489122719 0.625289 0.5103583 Amount for \$200,000 / \$ 125.06 \$ 114.20 \$ 102.07 97.82 \$ Increase \$ (0.49) \$ (10.86) \$ (12.13) \$ (4.25)

	NON-D	EPARTMENTAL & DEBT SERVICE								
						24-25	25-26			
ACCT	ACCT		2021	2022	23-24	FINAL	BUDGET	25-26	25-26 FC	25-26 FINAL
#	#	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	PRELIM	BUDGET	BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	766,580	599,753	545,305	60,000		/		60,000
		2014- County CIP Debt				70,000		,	25,000	25,000
		2016- County CIP Debt				160,000				160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		2022- County CIP Debt				294,092	210,000		210,000	210,000
		MBB 2020 Debt				29,019	29,019			29,019
		25-26 NEW Debt				-	230,000			230,000
		TOTAL BOND DEBT SERVICE	766,580	599,753	545,305	814,638	915,546	915,546	915,546	915,546
		INTEREST								
11-120		2012- County CIP Debt	178,268	124,200	194,482	14,050			10,017	10,017
		2014- County CIP Debt				7,800				5,850
		2016- County CIP Debt				21,117	19,212			19,212
		2018- County CIP Debt				50,800	38,052			38,052
		2022- County CIP Debt				78,193				151,925
		MBB 2020 Debt				2,737	2,327	2,327	2,327	2,327
		25-26 NEW Debt				-	140,000			140,000
		TOTAL BOND DEBT INTEREST	178,268	124,200	194,482	174,697	367,383	367,383	367,383	367,383
		DEBT EXPENSE - LOANS								
11-120		TAN Bank Charge/and Rating Agencies	22,003	22,655	6,398	-	-			
11-120		TAN Legal Fees	5,000	1,913		-	-			
11-120	9220	TAN Interest	119,229	59,908	150,521	81,000	-			
		TOTAL DEBT EXPENSE - LOANS	146,231	84,476	156,918	81,000	-	-	-	-
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	7,516	11,063	11,997	6,000	10,000	10,000	10,000	10,000
11-140		Unemployment Insurance	56,772	631	4,101	5,000	5,000	5,000	5,000	5,000
11-141		Salary / Benefits / Termination Pay	335,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000
		Maine Family & Medical Leave Act				60,000	120,000	120,000	120,000	120,000
11-141	9526	County Capital Improvement Reserve for CIP	1,352,200	1,265,800	278,100	376,600	299,600	299,600	299,600	299,600
11-141		Civic Center Operational Subsidy	821,931	349,033	668,637	598.000	600.000	600.000	600.000	600,000
11-141		Contingent Appropriation	47,798	15,000	000,007	45,000	45,000	45,000	45,000	45,000
11-141		Referendum and Public Information	57,270	49,192	109,617	95,000	95,000	95,000	95,000	95,000
11141		Regional Public Health	, _ o			160,000	240,000	240,000	240,000	240,000
		TOTAL NON-DEPARTMENTAL	2,678,488	2,125,719	1,507,452	1,620,600	1,849,600	1,849,600	1,849,600	1,849,600
			.,,	_,,		,,	.,,			
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	3,769,568	2,934,149	2,404,158	2,690,935	3,132,529	3,132,529	3,132,529	3,132,529
	1		0,100,000	_,,	_,,	_,000,000	441,594	441,594	441.594	441,594

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							
		2022	23-24	24-25	25-26			
			FINAL		GRANT		25-26 FC	25-26 FINAL
ACCT #	DESCRIPTION	BUDGET	BUDGET	BUDGET	REQUEST	PRELIM	BUDGET	BUDGET
8002	Cumberland County Extension Association	115,000	120,000	125,000	125,000	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	-					
	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	-					
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	Total	275,000	263,000	268,000	268,000	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 represe	ntation o	of pos	iti	ons wit	hin de	partmo	ents.			
			2	2024-2	5		1	1	2025-20	6
	Genera	l Fund		Grant &	Contract	Gener	al 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						1			
Executive Assistant/Deputy Clerk	1						1			
Compliance & Audit Manager				1					1	
Director of Public Affairs	1						1			
Regional Fire Coordinator							1			
Community Development Coord				1					1	
Community Development Asst				1					1	
- •						F	<u> </u>	1		
	9	0		3	0	1	0 0		3	0
Public Health			· ·					-		
Public Health Director	0.5			0.5		0.	5	1	0.5	
DV Coordinator		1					1			
Chronic Disease Manager				1					1	
Behavioral Public Health Manager				1					1	
HEAL Team Lead				1					1	
Multicultural Prevention Specialist				1					1	
SUPS Team Lead				1					1	
SUPS Specialist				1					1	
Finance & Admin Assistant				1					1	
Restorative Practices Specialist				1					1	
	0.5	1		8.5	0	0.	5 1		8.5	0
		-		0.0			· ·			
Information Technology						<u> </u>		1		
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	1		
Human Resources Specialist	1						1			
Safety Coordinator	1						1			
Human Resources Generalist	1						1			
Executive Assistant	1						1			
Recruiter	0.5			0.5			1			
Human Resources Assistant	0.5			0.5			1			
naman Nesources Assistant	0.5			0.5			7	1	0	
			!!			Þ	' 4	l		
Finance Department								1		
Finance Director	1						1	[
Payroll Supervisor	1						1			
Finance Clerk	1						1			
Finance Specialist							1	1		
Finance/HR Specialist	1						1	1		

		2024-25		2025-26
	General Fund	Grant & Contract	General Fund	Grant & Contract
	4		5	
				I
Business & Communication Coord	1			
Executive Assistant	1			
Intern	6		6	
Paralegal	1			
Legal Administration Supervisor	2		2	
Receptionist	2		2	
Trial Assistant	10		10	
Staff Development & TA				
Victim Witness Advocate	5		5	
Coord of Rehab & Diversion	1		1	
Restitution Clerk	1			
Diversion Clerk	1		1	- -
	25 7		25 7	
FACILITIES				
Facilities Director	1		1	
Deputy Director	1		1	
Maintenance Supervisor				
Facilities Supervisor	1		1	
Custodian Supervisor	1		1	
Custodian	3 1	4	3 1	4
Electrician Supervisor				
Electrician	2		2	
Building Technican	1		1	
Maintenance Technician II	7	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			
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				

			2024-2	5		2025-26
	Genera	l Fund	Grant &	Contract	General Fund	Grant & Contract
EMA Director	1				1	
Deputy EMA Director	1				1	
Planner	2				2	
Program Coordinator	1	1			1	1
LEPC Planner	1				1	
Finance Assistant		1				1
	6	2			6	2
SHERIFF						
Administration/Support Services						
Sheriff	1				1	
Chief Deputy	1				1	
Administrative Investigator	1				1	
Investigations Clerk	2				2	
Executive Assistant	1				1	
Investigations Clerk	2				2	1
Receptionist/Clerk	1				1	11 1
Captain-Support Services	1				1	┨┠──┼──┨
Accrediation Compliance Coord	1				1	1
Admin Training Assistant	<u>'</u>				1	1
Administrative Sergeant	1				1	1
Administrative Sergeant	1				1	1
	13	0				
	13	U			14	
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				4	
	4				5	┥┝──┼──┨
	4				3	
Communications						I
Communications Director	1				1	
Deputy Communications Director	1				1	┤┝───┼──┦
Shift Supervisor	6				6	
Dispatcher	27.5	0			27.5	
	35.5	0			35.5	
Regional Assessing						
Director of Regional Assessing			1			
Assistant Assessor			1			
Appraisor			2			
Appraisor Administrative Assistant			1		\vdash	
Auniniau auve Assistant			5			5
			³			

	2024-25			2025-26				
	General	General Fund		Grant & Contract		Fund	Grant & Contrac	
Total Budget Employees Only	188	13	40.5	4	193	13	39.5	4

2024-2025				20	25-202	6	
Prop	osed	COMMIS	SARY	Propo	sed	COMMISS	SARY
FT	PT	FT	РТ	FT	PT	FT	PT
1				1			
1				1			
1				1			
1				1			
1				1			
4				4			
5				5			
88				97			
0		2		0		2	
0		2		0		2	
1				1			
1				1			
1				1			
1				1			
2				2			
1				1			
14				16			
1				1			
9				9			
1				1			
6				6			
		1				1	
			1				1
1				1			
141		5	1	152		5	1
	Prop FT 1 1 1 1 1 1 1 4 5 88 8 8 8 8 0 0 0 1 1 1 1 1 1 1 1 1 1 1	Proposed FT PT 1 1	Proposed COMMIS FT PT FT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 4 1 1 5 1 1 88 1 1 0 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <	Proposed COMMISSARY FT PT FT PT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 4 1 1 1 5 1 1 1 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Proposed COMMISSARY Proposed FT PT FT PT FT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Proposed COMMISSARY Proposed FT PT FT PT FT PT 1 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 4 I I I I I 4 I I I I I 1 I I I I I 1 I I I I I 1 I I I I I 1 I I <td< td=""><td>Proposed COMMISSARY Proposed COMMISS FT PT FT PT FT PT FT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 4 1</td></td<>	Proposed COMMISSARY Proposed COMMISS FT PT FT PT FT PT FT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 4 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	20	22 Actual	23-	24 Actual	24	-25 Budget	25	26 Budget
EMA Allocation	\$	324,795	\$	398,772	\$	360,000	\$	360,000
AT&T Tower Lease	\$	17,441	\$	17,220	\$	17,220	\$	17,220
Total Revenues	\$	342,236	\$	415,992	\$	377,220	\$	377,220

Net Cost	\$	335.826	\$	256,144	\$	383.529	\$	326,038
Total Expenses	\$	678,062	\$	672,136	\$	760,749	\$	703,258
Capital	\$	100,698	\$	86,263	\$	98,000	\$	33,000
O&M	\$	66,477	\$	64,531	\$	81,108	\$	67,590
Labor	\$	510,887	\$	521,343	\$	581,641	\$	602,668
EXPENSES	20	22 Actual	23	-24 Actual	24-	25 Budget	25-	26 Budget

Budget Objectives

Works with 28 communities to provide all-hazards preparedness mitigation, response, and revovery 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 AGEN	CY		ACTIVITY CE	NTER: EMERG	ENCY MANAG	EMENT		
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5400		077 500	-	& part time sta			101.011	101.011	404.044
5120	Wages & Salaries (FT)	377,563	379,163	406,104	356,222	442,944	421,911	421,911	421,911
		- 4	4 000	30,000	18,520	30,900	30,900	30,900	30,900
5401	Overtime	74	1,020	1,000	417	1,030	1,000	1,000	1,000
5500	Benefits	133,251	141,159	144,537	129,045	148,859	148,857	148,857	148,857
	TOTAL PERSONNEL SERVICES	510,887	521,343	581,641	504,204	623,733	602,668	602,668	602,668
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	1,416	2,917	4,500	3,976	4,500	4,500	4,500	4,500
6131	Gasoline	1,071	2,328	2,500	1,245	3,300	2,500	2,500	2,500
6231	Base Radio Repair	815	266	1,000	953	1,000	1,000	1,000	1,000
6232	Mobile Radio Repair	364	416	2,500	1,844	2,500	2,500	2,500	2,500
6400	Insurance- Building & Contents	2,836	2,977	4,014	3,816	4,415	4,415	4,415	4,415
6401	Insurance- Liability	6,197	6,506	8,770	8,339	9,647	9,647	9,647	9,647
6404	Insurance- Radio Equipment	560	587	792	753	828	828	828	828
6500	Office Supplies	6,274	2,987	2,000	2,374	2,000	2,000	2,000	2,000
6501	Training Supplies	1,247	1,166	1,500	1,460	1,500	1,500	1,500	1,500
6504	Maintenance Supplies			1,000	-	1,000	1,800	1,800	1,800
6505	Printing & Engraving	5,881	1,026	3,200	791	2,600	2,600	2,600	2,600
6506	Postal Expenses	347	368						
6508	Dues	1,330	565	1,000	978	1,000	1,000	1,000	1,000
6509	Books, Periodicals, & Subscriptions	873	201						
6512	Training, Education, & Seminars	2,463	3,242	12,000	3,519	12,000	12,000	12,000	12,000
6513	Leases & Service Agreements	3,465	6,530	8,500	3,852	8,500	8,500	8,500	8,500
6800	Telephone & Communication	8,363	8,503	8,182	9,465	3,400	3,400	3,400	3,400
6801	Electricity Utility	7,846	288	5,000	2,991	-	-	-	-
6802	Gas Utility	3,446	4,335	4,500	3,501	-	-	-	-
6803	Water Utility	780	845	750	814	-	-	-	-

EMERGENCY MANAGEMENT AGENCY

DEPARTMENTAL BUDGET SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6806	Fuel Oil	-	-						
6903	Food & Groceries	2,458	3,966	5,000	2,743	5,300	5,000	5,000	5,000
6904	Institutional Supplies	369	247	600	96	600	600	600	600
6913	Safety Equipment	5,285	12,210	2,300	3,760	2,300	2,300	2,300	2,300
6914	Non-Food Items Purchases	2,793	2,055	1,500	926	1,500	1,500	1,500	1,500
6950	Other								
	TOTAL O&M	66,477	64,531	81,108	58,195	67,891	67,590	67,590	67,590
	CAPITAL OUTLAY								
71701	Homeland Security HazMat/WMD CIP	94,982	47,371	40,000	85,368	30,000	30,000	30,000	30,000
7350	Office Equipment	9,353	6,434	3,000	3,898	3,000	3,000	3,000	3,000
7355	Computer Hardware	637	932	2,100	-	2,100	-	-	-
	TOTAL CAPITAL OUTLAY	104,971	54,737	45,100	89,266	35,100	33,000	33,000	33,000
	TOTAL DEPARTMENT	682,335	640,610	707,849	651,665	726,724	703,258	703,258	703,258
						18,875	(4,591)	(4,591)	(4,591)
						2.7%	-0.6%	-0.6%	-0.6%

COUNTY OF CUMBERLAND

11-101													
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET					
	PERSONNEL SERVICES												
5120	Wages & Salaries (FT)	406,104	356,222		Wages for full & part time staff.	421,911	421,911	421,911					
	Wages & Salaries (PT)	30,000	18,520		Interns & Fire Safety Coordinator	30,900	30,900	30,900					
5401	Overtime	1,000	417	21,033 1,030	(\$21,033) Est. salary increase to bring pt admin staff to full time status, not including benefits.	1,000	1,000	1,000					
5510	Health Insurance	80,097	65,184	73,786		73,786	73,786	73,786					
5520	Retirement	16,425	13,173	20,496		20,496	20,496	20,496					
5530	Social Security	30,945	29,910	34,719		34,717	34,717	34,717					
5540	Workers Comp	1,315	1,166	1,489		1,489	1,489	1,489					
5560	Deferred Comp	15,755	19,613	18,369		18,369	18,369	18,369					
		-,	10,010	- ,		- ,	-)	-,					
5500	Total Employee Benefits	144,537	129,045	148,859	Taxes and benefits for departmental employees.	148,857	148,857	148,857					
	TOTAL PERSONNEL SERVICES		504,204	623,733	7.2% TOTAL	602,668	602,668	602,668					
			,	,		,		,					
	OPERATIONS AND MAINTENANCE												
6130	Transportation & Lodging	4,500	3,976	4,500		4,500	4,500	4,500					
		1,000	0,010	1,000		.,	1,000	.,					
6131	Gasoline	2,500	1,245	3,300	Increased based on FY24-25 usage.	2,500	2,500	2,500					
6231	Base Radio Repair	1,000	953	1,000	Repair expenses for radios.	1,000	1,000	1,000					
6232	Mobile Radio Repair	2,500	1,844	2,500	Cost to replace/repair deployable communications equipment	2,500	2,500	2,500					
					as well as UAS equipment.								
6400	Insurance- Building & Contents	4,014	3,816	4,415	Agency share of insurance costs.	4,415	4,415	4,415					
6401	Insurance- Liability	8,770	8,339	9,647	Agency share of insurance costs.	9,647	9,647	9,647					
				0.5.5			0.55						
6404	Insurance- Radio Equipment	792	753	828	Agency share Insurance on EMA radio equipment.	828	828	828					
0500		0.000	0.074	0.000		0.000	0.000	0.000					
6500	Office Supplies	2,000	2,374	2,000	General consumable office supplies.	2,000	2,000	2,000					

EMERGENCY MANAGEMENT AGENCY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6501	Training Supplies	1,500	1,460	1,500		1,500	1,500	1,500
6504	Maintenance Supplies	1,000	-	1,000	Maintenance of deployable assets.	1,800	1,800	1,800
6505	Printing & Engraving	3,200	791	2,600	Reduced after one-time increase for bulk printing.	2,600	2,600	2,600
6508	Dues	1,000	978	1,000		1,000	1,000	1,000
6512	Training, Education, & Seminars	12,000	3,519	12,000		12,000	12,000	12,000
6513	Leases & Service Agreements	8,500	3,852	8,500		8,500	8,500	8,500
6800	Telephone & Communication	8,182	9,465	3,400	Landlines to IT	3,400	3,400	3,400
6801	Electricity Utility	5,000	2,991		To Facilities			
6802	Gas Utility	4,500	3,501		To Facilities			
6803	Water Utility	750	814		To Facilities			
6903	Food & Groceries	5,000	2,743	- 5,300	Expenses from T&E, public outreach, planning meetings.	5,000	5,000	5,000
6904	Institutional Supplies	600	96	- 600	Consummable supplies in the shelter trailer.	600	600	600
6913	Safety Equipment	2,300	3,760	- 2,300		2,300	2,300	2,300
6914	Non-Food Items Purchases	1,500	926		Other EMA supplies such as propane for trailer, and durable equipment for training and outreach.	1,500	1,500	1,500
	TOTAL O&M	 81,108	- 58,195	- 67,891	TOTAL	- 67,590	- 67,590	- 67,590
	CAPITAL OUTLAY			,				

EMERGENCY MANAGEMENT AGENCY

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
7111	Homeland Security HazMat/WMD CIP	40,000	85,368	30,000	Support to HazMat Teams.		30,000	30,000	30,000
7350	Office Equipment	3,000	3,898	3,000	Kept line for refitting bunker space into storage.		3,000	3,000	3,000
7355	Computer Hardware	2,100		2,100	Laptops for deployment				
	TOTAL CAPITAL OUTLAY	45,100	- 89,266	- 35,100	Т	OTAL	- 33,000	33,000	33,000
		10,100	00,200	00,100		01712	00,000	00,000	00,000
	TOTAL EMA	707,849	651,665	726,724	Т	OTAL	703,258	703,258	703,258
				18,875			(4,591)	(4,591)	(4,591)
				2.7%			-0.6%	-0.6%	-0.6%

Cumberland **County** DISTRICT ATTORNEYS OFFICE Wages for full & part time staff

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.

REVE	NUE	S							EXPENSES	S	25-26	
	2021	Actual	2022	Actual	23-24	4 Actual	25-26	Budget	Labor	O&M	Capital	TOTAL
DA	\$ 1	33,074	\$	78,826	\$ 19	94,403	\$	185,000	2,380,961	316,600	1,500	2,699,061

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	Legal Administrative Supervisor	1	
each year back to victims.	Receptionist	2	
Has five teams of attorneys dedicated to Adult Felony and	Trial Assistant	11	
Misdemeanor, Juvenile, and Domestic Violence Crimes	Victim Assistant	5	
	Coord of Rehab & diversion program	1	1
	Diversion Clerk	1	
	Restitution Clerk		1
		25	7

DEPARTMENTAL BUDGET SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINA BUDGET
			Jackie Sar	toris, DA					
	PERSONNEL SERVICES		Wages for full	& part time sta	lff.				
5120	Wages & Salaries (FT)	1,267,146	1,252,209	1,564,132	1,450,326	1,640,006	1,640,006	1,640,006	1,640,00
5205	Wages & Salaries (PT)	9,275	-	-	-		-	-	-
5210	Seasonal/Temporary/Intern	57,358	46,282	82,300	73,915	82,300	82,300	82,300	82,30
3500	Employee Benefits & Taxes	526,543	504,305	646,614	555,039	658,656	658,655	658,655	658,65
	TOTAL PERSONNEL SERVICES	1,860,322	1,802,796	2,293,046	2,079,280	2,380,962	2,380,961	2,380,961	2,380,96
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	2,647	13,829	28,000	20,770	32,000	32,000	32,000	32,00
6301	Professional Services	1,700	-	1,800	-	1,800	1,800	1,800	1,80
6305	Stenographer-Transcripts	1,361	2,604	4,000	2,834	4,000	4,000	4,000	4,00
6307	Witness Fees & Expenses - DA	6,621	25,920	10,000	27,088	30,000	30,000	30,000	30,00
6308	Witness Fees & Expenses - AG	-	-	1,000	10,123	10,000	1,000	1,000	1,00
6309	Laboratory Tests	37	-	250	-	250	250	250	2
6400	Insurance - Building & Contents (Bath)	1,966	2,064	2,500	2,645	2,910	2,910	2,910	2,9
6401	Insurance- Liability	6,023	6,273	7,500	8,218	9,040	9,040	9,040	9,04
6500	Office Supplies	13,678	8,806	13,000	10,567	13,000	14,000	14,000	14,00
6505	Printing and Engraving	4,797	8,000	8,000	4,933	7,000	7,000	7,000	7,00
6506	Postal Expenses	3,531	2,578	4,000	2,263	3,000	3,000	3,000	3,00
6507	Advertising	1,252	924	1,000	1,384	1,400	-	-	-
6508	Dues	6,927	6,270	7,800	5,597	7,800	7,800	7,800	7,80
6516	Restorative Justice			40,000		40,000	40,000	40,000	40,00
6509	Books, Periodicals, & Subscriptions	15,212	16,755	17,250	14,877	16,500	16,500	16,500	16,50
6511	Equipment Rental	1,176	1,029	1,300	1,176	1,300	1,300	1,300	1,30
6512	Training, Education, & Seminars	10,620	10,761	12,000	5,174	12,000	12,000	12,000	12,00
6513	Leases & Service Agreements	41,734	45,749	83,701	45,484	112,000	112,000	112,000	112,00
6800	Telephone & Communication	17,862	16,661	22,000	19,177	22,000	22,000	22,000	22,00
	TOTAL O&M	137,142	168,223	265,101	182,312	325,999	316,600	316,600	316,60

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,835	3,950	1,500	2,042	5,000	1,500	1,500	1,500
7355	Computer Hardware			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	1,835	3,950	1,500	2,042	5,000	1,500	1,500	1,500
	TOTAL DEPARTMENT	1,999,299	1,974,969	2,559,647	2,263,633	2,711,961	2,699,061	2,699,061	2,699,061
						152,314	139,415	139,415	139,415
						6.0%	5.4%	5.4%	5.4%

11-102	DEPARTMENT: DISTRICT ATTORNEY							
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	1,564,132	1,450,326		Jackie Sartoris, DA Wages for full & part time staff. Legal Admin Supervisor to Staff Development/TA FT Victim Witness Advocate (Drop TA) FT Victim Witness Advocate	1,640,006	1,640,006	1,640,006
5205	Wages & Salaries (PT)							
5401	Overtime		34,700	-	Additional 3 Interns externships			
5210	Seasonal/Temporary/Intern	82,300	73,915		Wages for Interns-Largest block of Intern time requesting Request increase for additional 3 externship interns (15 weeks FT training expense \$15.45/hr)	82,300	82,300	82,300
					and other temporary positions			
5510	Health Insurance	405,017	335,616	413,786		413,786	413,786	413,786
5520	Retirement	107,863	86,440	93,726		93,726	93,726	93,726
5530	Social Security	119,187	119,802	131,756		131,756	131,756	131,756
5540	Workers Comp	4,684	4,152	5,152		5,152	5,152	5,152
5560	Deferred Comp	9,863	9,030	14,235		14,235	14,235	14,235
5500	Employee Benefits & Taxes	646,614	555,039	658,656	Taxes and benefits for departmental employees.	658,655	658,655	658,655
	TOTAL PERSONNEL SERVICES	2,293,046	2,113,979	2,380,962	3.8% TOTAL	2,380,961	2,380,961	2,380,961
	OPERATIONS AND MAINTENANCE							

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6130	Transportation & Lodging	28,000	20,770	32,000	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. MPA conference room expense doubled in cost wfees/night & -more attendees.	32,000	32,000	32,000
6301	Professional Services	1,800		1,800	Auditor expense - extradition/restitution accounts	1,800	1,800	1,800
6305	Stenographer- Transcripts	4,000	2,834	4,000	Court transcripts required for case preparation and appeals.	4,000	4,000	4,000
6307	Witness Fees & Expenses- DA	10,000	27,088	30,000	Allocation for legislative requirement.	30,000	30,000	30,000
6308	Witness Fees & Expenses- AG	1,000	10,123	10,000	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	2,500	2,645	2,910		2,910	2,910	2,910
6401	Insurance Liability	7,500	8,218	9,040	Liability insurance / Tort / Bond / Non-owner vehicle /MCCA Risk Pool	9,040	9,040	9,040
6500	Office Supplies	13,000	10,567	13,000	Departmental office supplies - additional public service event expenses	14,000	14,000	14,000
6505	Printing and Engraving	8,000	4,933	7,000	Case Folders, letterhead, envelopes, event materials	7,000	7,000	7,000
6506	Postal Expenses	4,000	2,263	3,000	Toner Cartridges (From IT) mail costs associated with the prosecution of criminal cases and statewide business	3,000	3,000	3,000
6507	Advertising	1,000	1,384	1,400	Job Placement ads / PIO materials	-	-	-

DISTRICT ATTORNEY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6508	Dues	7,800	5,597		Board of Bar Overseers. (20 memberships @\$300/each) 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
6516	Restorative practices/diversionary	40,000	23,700	40,000	Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim infolvement and decrease defendant recidivism.	40,000	40,000	40,000
6509	Books, Periodicals, & Subscriptions	17,250	14,877		5% Westlaw increase contract agreement/ /Maine Court rules print/Ferdico statute reference books / few statute book updates /Newspaper	16,500	16,500	16,500
6511	Equipment Rental	1,300	1,176	1,300	Stoneybrook water service	1,300	1,300	1,300
6512	Training, Education, & Seminars	12,000	5,174	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 Sexual Assault Training	12,000	12,000	12,000
6513	Leases & Service Agreements	83,701	45,484		Connected Office copiers(\$2116/mth) MeDATs hosting shared db svc increase + \$13975 (\$41,622) Confidential Destruction (\$1000/yr) eProsecutor statewide licensing - (53 users/\$830/user) \$43,990	112,000	112,000	112,000

DISTRICT ATTORNEY

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6800	Telephone & Communication	22,000	19,177		Telephone Service - incr exp in 2024 expense? - \$777/mth) /Remote internet - savings \$1300/yr w new service offset some increased costs Wireless Service - 7 phones language Translation Line - drastic use increase (ave \$167 / mth) Connection to state Metro line (\$1444/yr) Increased users @ \$198/license	22,000	- 22,000	22,000
	TOTAL O&M	265,101	206,012	325,999	TOTAL	316,600	316,600	316,600
7325	CAPITAL OUTLAY Furniture & Fixtures	1,500	2,042	5,000	To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed. *** cost of furniture for relocation	1,500	1,500	1,500
7355	Computer Hardware		-					
7400	Capital Improvement Program							
	TOTAL CAPITAL OUTLAY	1,500	2,042	5,000	TOTAL	1,500	1,500	1,500
	TOTAL DISTRICT ATTORNEY	2,559,647	2,322,033	2,711,961	TOTAL	2,699,061	2,699,061	2,699,061
				152,314 6.0%		139,415 5.4%	139,415 5.4%	139,415 5.4%



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		25-26						
Labor	O&M	Capital	TOTAL					
869,792	174,200		1,043,992					

Grant funded activities of this department

Personnel	REGULAR		GRANT & CON	TRACT
	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

11-103											
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	-	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET		
	PERSONNEL SERVICES										
5120-01	Wages & Salaries (FT)	361,508	425,673	557,166	437,155	542,430	542,430	542,430	542,43		
5205-01	Wages & Salaries (PT)	55,478	60,789	69,173	67,404	-	-	-	-		
5401-01	Overtime	798	674	-	351	-	-	-	-		
5500-01	Employee Benefits & Taxes	197,058	207,589	290,495	242,599	327,362	327,362	327,362	327,36		
	TOTAL PERSONNEL SERVICES OPERATIONS & MAINTENANCE	614,841	694,726	916,834	747,508	869,792	869,792	869,792	869,79		
6130-01	Transportation & Lodging	2,438	5,875	12,000	13,857	14,000	14,000	14,000	14,00		
6301-01	Professional Services	18,757	18,673	35,000	4,830	55,000	55,000	55,000	55,00		
6302-01	Legal Services	28,818	24,218	30,000	26,020	32,000	32,000	32,000	32,00		
6400-01	Building & Contents Insurance	3,759	3,946	5,400	5,059	5,940	5,940	5,940	5,94		
6407-01	Surety Bond Premiums	3,174	3,332	3,500	4,271	3,850	3,850	3,850	3,85		
6500-01	Office Supplies	2,928	3,846	4,500	1,384	3,800	3,800	3,800	3,80		
6505-01	Printing & Engraving	498	214	950	936	950	950	950	95		
	Postal Expenses	3,950	3,893	4,000	1,639	3,000	3,000	3,000	3,00		
	Advertising	1,460	579	1,000	-	1,000	1,000	1,000	1,00		
6508-01	Dues	39,173	34,357	41,000	41,827	42,000	42,000	42,000	42,00		
	Books periodicals, subs	-	146	200	300	300	300	300	30		
6512-01	Training, Education, & Seminars	1,742	703	5,000	2,447	5,000	5,000	5,000	5,00		
	Leases & Service Agreements	1,823	2,302	6,000	3,484	3,500	3,500	3,500	3,50		
	Equipment Repair	-	-	-	-	-	-	-	-		
6800-01	Telephone & Communication	2,334	2,153	4,500	3,256	3,860	3,860	3,860	3,86		
	TOTAL O&M	110,854	104,238	153,050	109,309	174,200	174,200	174,200	174,20		
	CAPITAL OUTLAY										
7361-01	Occupational Health & Safety Equip										
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-		
	TOTAL ACTIVITY CENTER		798,964	1,069,884	856,817	1,043,992	1,043,992	1,043,992	1,043,99		
						(25,891)	(25,892)	(25,892)	(25,89		
						-2.4%	-2.4%		-2.4		

COUNTY OF CUMBERLAND

11-103	DEPARTMENT: EXECUTIVE				ACTIVITY CENTER: ADMINISTRATION				
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL				Wages for full & part time staff.				
5120-01	Wages & Salaries (FT)	557,166	437,155	542,430	Wages for full-time departmental staff.		542,430	542,430	542,430
				75,000	Regional Fire Coordinator		75,000	75,000	75,000
5401-01	Overtime/Taping		351	-					
5205-01	Wages & Salaries (PT)	69,173	67,404	-	Moved to Public Health Budget		-	-	-
5510	Health Insurance	155,963	139,001	189,889			189,889	189,889	189,889
5520	Retirement	35,459	19,422	43,110			43,110	43,110	43,110
5530	Social Security	47,727	36,289	47,233			47,233	47,233	47,233
5540	Workers Comp	1,861	1,650	2,047			2,047	2,047	2,047
5560	Deferred Comp	49,485	46,237	45,083			45,083	45,083	45,083
5500-01	Employee Benefits & Taxes	290,495	242,599	327.362	Benefits and taxes for departmental employees.		327,362	327,362	327,362
	TOTAL PERSONNEL SERVICES	916,834	747,508	869,792		TOTAL	869,792	869,792	869,792
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	12,000	13,857	14,000	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		14,000	14,000	14,000
6301-01	Professional Services	35,000	4,830	55 000	Services needed for general operation of county services.		55,000	55,000	55,000
		00,000	.,	00,000	Fire/EMS instructor costs for FF1 and FF2 training		00,000	00,000	00,000
6302-01	Legal Services	30,000	26,020	32,000	Legal fees associated with consultation and pending law suits and arbitrations		32,000	32,000	32,000
6400-01	Building & Content Insurance	5,400	5,059	5,940	Departmental share of Risk Pool insurance premium.		5,940	5,940	- 5,940
6407-01	Surety Bond Premiums	3,500	4,271	3,850	Bond obtained through MCCA.		3,850	3,850	3,850
6500-01	Office Supplies	4,500	1,384	3,800	Departmental office supply costs.		3,800	3,800	3,800
6505-01	Printing & Engraving	950	936	950	General printing costs to include county budget, annual report, budget		950	950	950
0000-01		550	550	-			-	-	

EXEC-ADMINISTRATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6506-01	Postal Expenses	4,000	1,639	3,000	Departmental postage costs.		3,000	3,000	3,000
6507-01	Advertising	1,000		- 1,000	Legal notices.		- 1,000	- 1,000	- 1,000
6508-01	Dues	41,000	41,827		Professional Memberships	¢ 4.000	- 42,000	- 42,000	- 42,000
					International City/County Managers Assoc. Maine Municipal Association.	\$ 1,300 \$ 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	200	300	300	Various books. PPH and BDN		300	300	300
				-			-	-	-
6512-01	Training, Education, & Seminars	5,000	2,447	5,000	MCCA Convention, MMA, ICMA & NACO conference		5,000	5,000	5,000
			0.404	-			-	-	-
6513-01	Leases & Service Agreements	6,000	3,484		Lease agreement/ copier		3,500	3,500	3,500
					maintenance agreement for copier		-	-	-
					Postage meter lease/ maintenance. Postage machine service agreement.		-	-	-
				-	rostage machine service agreement.			-	-
6609-01	Equipment Repair				Equipment maintenance not covered under service agreement.		-	-	-
				-			-	_	-
6800-01	Telephone & Communication	4,500	3,256	- 3,860	Provides for local and long distance calls, and associated communication. Cell phones		3,860	3,860	3,860
	TOTAL O&M	153,050	109,309	174,200			174,200	174,200	174,200
	TOTAL ADMINISTRATION	1,069,884	856,817	1,043,992		TOTAL	1,043,992	1,043,992	1,043,992
				(25,891)			(25,892)	(25,892)	(25,892)
				-2.4%			-2.4%	-2.4%	-2.4%

EXEC-ADMINISTRATION



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
			592,774	688,256	-	1,281,030
		\$ -				

Statistics

Personnel

IT supports 400 County users providing technical assistance		Full Time	Part Time
and support. Operates & maintains 60 physical & virtual	IT DIRECTOR	1	
servers, 450 personal computers, 92 printers, and	NETWORK ADMINISTRATOR	1	
networking equipment utilized by all County departments.	COMPUTER SPECIALIST	1	
Supports the Assessing department and external clients by	SOFTWARE SPECIALIST	2	
providing cloud based storage and hosting services.			
		5	

11-103	11-103 DEPARTMENT: INFORMATION TECHNOLOGY ACTIVITY CENTER: INFORMATION TECHNOLOGY 24-25 23-24 25-26									
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET	
	PERSONNEL SERVICES				-	& part time sta				
5120	Wages & Salaries (FT)	303,539	363,029	385,718	366,579	409,616	409,616	409,616	409,616	
5500	Employee Benefits & Taxes	119,630	149,160	164,536	146,161	183,158	183,158	183,158	183,158	
	TOTAL PERSONNEL SERVICES	423,170	512,190	550,253	512,740	592,774	592,774	592,774	592,774	
	OPERATIONS & MAINTENANCE									
0.00	Transportation & Lodging	97	-	4,000	7,141	4,000	4,000	4,000	4,000	
0001	Professional Services	14,635	6,118	21,000	20,480	27,000	27,000	27,000	27,000	
	Office Supplies	859	2,328	1,000	1,429	1,500	1,500	1,500	1,500	
	Computer, Software, & Supplies	37,726	41,460	45,000	35,541	19,000	19,000	19,000	19,000	
6505	Printing & Engraving			-		-	-	-	-	
6512	Training, Education, & Seminars	9,889	10,436	10,000	5,931	6,000	6,000	6,000	6,000	
6514	maintenance Contracts	284,708	375,546	404,077	392,764	547,756	547,756	547,756	547,756	
6811	Computer Repair	7,741	8,000	8,000	7,598	8,000	8,000	8,000	8,000	
6800	Telephone & Communication	64,790	58,721	59,000	73,989	75,000	75,000	75,000	75,000	
	TOTAL O&M	420,443	502,609	552,077	544,873	688,256	688,256	688,256	688,256	
	CAPITAL OUTLAY									
7355-02	Computer Hardware			-	-	-	-	-	-	
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-	
	TOTAL ACTIVITY CENTER	843,613	1,014,799	1,102,330	1,057,613	1,281,030	1,281,030	1,281,030	1,281,030	
		,	, ,	,,	,	178,700	178,700	178,700	178,700	
						16.2%	16.2%	16.2%	16.2%	

11-103	DEPARTMENT: IT				ACTIVITY CENTER: INFORMATION TECHNOLOGY			
ACCT #		2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	385,718	366,579		Wages for full & part time staff. OT & On-call stipend funding	409,616	409,616	409,616
5520	Health Insurance Retirement	93,297 40,524	80,574 37,391	108,177 42,190		108,177 42,190	108,177 42,190	108,177 42,190
5530 5540 5560	Social Security Workers Comp Deferred Comp	29,392 1,323	27,023 1,173	31,336 1,455		31,336 1,455	31,336 1,455	31,336 1,455
5500	Employee Benefits & Taxes TOTAL PERSONNEL SERVICES OPERATIONS & MAINTENANCE	<u> 164,536</u> 550,253	<u>146,161</u> 512,740	<u>183,158</u> 592,774	7.7%	<u>183,158</u> 592,774	<u>183,158</u> 592,774	<u>183,158</u> 592,774
6130	Transportation & Lodging	4,000	7,141	4,000	Mileage Expense	4,000	4,000	4,000
6301	Professional Services	21,000	20,480		On site Technical Assistance Community GIS	27,000	27,000	27,000
6500	Office Supplies	1,000	1,429	1,500	General Office Supplies	1,500	1,500	1,500
6503	Computer, Software, & Supplies	45,000	35,541	19,000	Software, upgrades and licensing	19,000	19,000	19,000
6505	Printing and Engraving				Printer and Toner cartridges			
6512	Training, Education, & Seminars	10,000	5,931	6,000 -	System training	6,000 -	6,000 -	6,000 -
6514	Maintenance Contracts	404,077	392,764		Public Safety software packages, email, & data sharing Spillman Maintenance (Net of reimbursements) \$ 211,498 ME Endpoint Security \$ 8,167 INFORMA	547,756	547,756	547,756 (IT)

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION		23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	ЛС			25-26 FC BUDGET	25-26 FINAL BUDGET
					VMWare	\$ 1 [·]	1,856			
					Meraki	\$ 1	5,000			
					Antivirus & MDR	\$ 3 [.]	1,614			
					Cybersecurity Monitoring	\$ 1:	3,980			
					Multifactor Authentication Licenses	\$ 10	6,200			
					Cisco Smartnet	\$ 10	0,000			
					PowerDMS	\$ 3	3,000			
					ESRI- ARC GIS Maintenance	\$ 12	2,800			
					Netmotion & Locality	\$ 1 [.]	1,300			
					OpenFox	\$!	5,540			
					GSuite (Google Mail)	\$ 78	8,750			
					Docusign	\$ 9	9,516			
					Axon Justice	\$ 49	9,895			
					Citrix	\$ 18	8,640			
					Office 365	\$ 40	0,000			
						\$ 54	7,756			
6611	Computer Repair	8,000	7,598	8,000	Repair equipment formerly under maintenance contract.			8,000	8,000	8,000
				-				-	-	-
6800	Telephone & Communication	59,000	73,989		System wide internet, wireless access and fiber lines			75,000	75,000	75,000
	TOTAL O&M	552,077	544,873	688,256		т	OTAL	688,256	688,256	688,256
7355	Computer hardware for County				Communications, server and network hardware			-		
	TOTAL CAPITAL OUTLAY	-	-	-		т	OTAL	-	-	-
	TOTAL IT	1,102,330	1,057,613	1,281,030		т	OTAL	1,281,030	1,281,030	1,281,030
		, - ,	, ,-· -	178,700	1		_	178,700	178,700	178,700
				178,700				178,700		

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		25-26							
Labor	O&M	Capital	TOTAL						
902,818	78,905	7,000	988,723						

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

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11-103	103 DEPARTMENT: HUMAN RESOURCES ACTIVITY CENTER: HUMAN RESOURCES										
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET		25-26 BUDGET REQUEST	25-26 PRELIM		25-26 FINAL BUDGET		
	PERSONNEL SERVICES										
5120	Wages & Salaries (FT)	389,586	378,380	563,880	504,540	648,451	648,451	648,451	648,451		
5500	Employee Benefits & Taxes	145,096	134,150	213,043	185,722	254,367	254,367	254,367	254,367		
	TOTAL PERSONNEL SERVICES OPERATIONS & MAINTENANCE	534,682	512,530	776,923	690,263	902,818	902,818	902,818	902,818		
6130	Transportation & Lodging	236	1,599	2,500	451	2,500	2,500	2,500	2,500		
6301	Professional Services	20,624	23,449	45,000	19,069	45,000	37,000	37,000	37,000		
6500	Office Supplies	2,092	3,105	4,500	4,393	4,500	4,500	4,500	4,500		
6505	Printing & Engraving	104	130	175	31	175	175	175	175		
6506	Postal Expenses	455	182	500	222	500	250	250	250		
6508	Dues	1,512	183	2,000	1,315	2,000	2,000	2,000	2,000		
6509	Books, Periodicals, & Subscriptions	3,191	3,042	4,150	209	4,150	4,150	4,150	4,150		
6512	Training, Education, & Seminars	856	4,056	15,900	12,574	15,900	15,900	15,900	15,900		
6513	Leases & Service Agreements	1,823	1,958		1,500	1,950	1,950	1,950	1,950		
6515	Wellness	7,050	10,745		9,595	10,000	10,000	10,000	10,000		
6800	Telephone & Communication	691	308		914	1,541	480	480	480		
	TOTAL O&M	38,634	48,758	80,216	50,273	88,216	78,905	78,905	78,905		
	CAPITAL OUTLAY										
7361	Occupational Health & Safety Equip.	6,855	4,288	7,000	2,552	7,000	7,000	7,000	7,000		
	TOTAL CAPITAL OUTLAY	6,855	4,288	7,000	2,552	7,000	7,000	7,000	7,000		
	TOTAL ACTIVITY CENTER	580,171	565,576	864,139	743,088	998,034	988,723	988,723	988,723		
						133,895	124,584	124,584	124,584		
						15.5%	14.4%	14.4%	14.4%		

COUNTY OF CUMBERLAND

11-103	03 HUMAN RESOURCES ACTIVITY CENTER: HUMAN RESOURCES										
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFIC	CATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET	
5120	PERSONNEL Wages & Salaries (FT)	563,880	504,540	648,451	Wages for full-time departmental staff.			648,451	648,451	648,451	
5510 5520 5530 5540 5560 5500	Health Insurance Retirement Social Security Workers Comp Deferred Comp Employee Benefits & Taxes	112,381 50,919 42,968 1,141 5,634 <u>213,043</u>	94,040 44,247 37,936 1,003 8,496 <u>185,722</u>	133,233 60,988 49,607 1,255 9,284 254,367	Benefits and taxes for departmental employees.			133,233 60,988 49,607 1,255 9,284 254,367	133,233 60,988 49,607 1,255 9,284 254,367	133,233 60,988 49,607 1,255 9,284 254,367	
6130	TOTAL PERSONNEL SERVICES OPERATIONS & MAINTENANCE Transportation & Lodging	776,923 2,500	690,263 451	902,818 2,500	Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging	16.2%	TOTAL	902,818 2,500	902,818 2,500	902,818 2,500	
6301	Professional Services	45,000	19,069	45,000	Flores Section 125 FSA Admin Fee Flores Section 125 HRA Admin Fee Flores 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		875 500 1,638 94 5,000 10,000 9,940 1,000 3,450 1,808 750 1,765 37,000	37,000	37,000	37,000	

HUMAN RESOURCES

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	ACTUAL	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6500	Office Supplies	4,500	\$4,393	4,500	HR Office Supplies		4,500	4,500	4,500
6505	Printing & Engraving	175	\$31	- 175	Misc. printing, brochures, engraving		175	175	175
6506	Postal Expenses	500	\$222	500	HR Postage expenses		250	250	250
6508	Dues	2,000	\$1,315	- 2,000	MLGHRA Memberships		2,000	2,000	2,000
				-	HR Assoc. of Southern ME (HRASM) National Safety Council	160 425			
					SHRM Memberships	425			
				_	SHRM Certifications	100			
				-	NFPA	150			
				-	Maine Motor Transport Assoc.	<u>150</u> 1,820			
	Books, Periodicals, & Subscriptions Move to IT?	4,150	\$209	- 4,150 -	HR Reference Materials/Books Jazz HR	250 2,900	4,150	4,150	4,150
				-	Other job posting & recruitment platforms	<u>1,000</u> 4,150			
6512	Training, Education, & Seminars	15,900	\$12,574	- 15,900	Leadership Academy (based on 12 County attendees)	3,800	15,900	15,900	15,900
					Leadership Academy lunches at SMCC	700			
	Some of this needs to go to HR for Pre-Employment physicals				HR Conferences, Workshops - Staff	1,000 1,200			
					Annual Maine HR Conference at Samoset MMA HR & Management Conference - June @ Thomas C	255			
					Professional Development - Depts. & Supervisory	3,000			
					Maine LERA Conference & Meetings	50			
					Tuition Reimbursement	5,895			
						15,900			
6513	Leases & Service Agreement	1,950	1,500	1,950	Great America Financial Agreement		1,950	1,950	1,950
6515	Wellness	2,000	9,595	10,000	Wellness (gym/health reimbursement)		10,000 HUMAN	10,000 N RESOURC	10,000 CES

ACCT #		ADOPTED	ACTUAL	25-26 BUDGET REQUEST			25-26 FC	25-26 FINAL BUDGET
6800	Telephone expense	1,541	914	- 1,541	Move to IT	480	480	480
	TOTAL O&M	80,216	50,273	88,216		78,905	78,905	78,905
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	7,000	2,552	7,000	Employee Ergonomic costs associated with workstations	7,000	7,000	7,000
	Safety Program				Safety training program			
		- 7,000	2,552	- 7,000	TOTAL	- 7,000	- 7,000	- 7,000
		864,139	743,088	998,034	TOTAL	988,723	988,723	988,723
			-	133,895 15.5%		124,584 14.4%	124,584 14.4%	124,584 14.4%



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.

REVEN	UES			EXPENSES		25-26	
				Labor	O&M	Capital	TOTAL
			-	1,978,939	1,022,909	-	3,001,848
				ENTERPR	SE		453,701
				TOTAL DE	PT		3,455,549

Enterprise Activities:

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

Statistics	Personnel				
Responsible for Fleet maintenance of over 140 Vehicles	Facility	Full Time	Part Time	Court lease	Jail
Responsible for 7 buildings, and over 570K sq feet	FACILITIES DIRECTOR	1			
Responsible to maintain operations for:	MAINTENANCE SUPERVISOR	2			
EMA Probate Executive	FACILITIES SUPERVISOR				1
DA Finance Garage	CUSTODIAN SUPERVISOR	1			
Treasurer CCRCC Jail	CUSTODIAN	4		2	1
Deeds Sheriff Office	ELECTRICAN SUPERVISOR	1			
	ELECTRICIAN	1			1
Negotiate over \$1 million dollars in Utility costs	MAINTENANCE TECHNICIAN II	2		2	4
	FLEET AUTOMOTIVE SUPERVIOR	1			
50% of all Courthouse costs covered by State of Maine	FLEET AUTOMOTIVE TECHNICIAN	1			
	EXECUTIVE ASSISTANT	1			
		15	0	4	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-105												
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET			
	PERSONNEL SERVICES		Magaa for ful	9 nort time of								
5100		976 507	-	& part time sta		1 246 709	1 246 709	1 246 709	1 246 709			
5120 5210	Wages & Salaries (FT)* Seasonal/Temporary/Intern	876,527	995,142 45,435	1,262,623	1,205,720	1,346,798	1,346,798	1,346,798	1,346,798			
5401	Overtime	- 27,594	45,435	35,000	21,729	- 36,050	36,050	- 36,050	- 36,050			
	Employee Benefits & Taxes	402,304	44,365	566,103	500,780	596,091	596,091	596,091	596,091			
5500		·										
	TOTAL PERSONNEL SERVICES	1,306,425	1,527,217	1,863,726	1,728,229	1,978,939	1,978,939	1,978,939	1,978,939			
	OPERATIONS & MAINTENANCE											
6130	Transportation & Lodging	131	125	1,500	89	1,500	800	800	800			
6131	Gas, Oil, & Grease	26,366	52,229	63,000	67,618	68,000	18,000	18,000	18,000			
6132	Vehicle Repair	77,196	75,076	70,000	(2,317)	70,000	120,000	120,000	120,000			
6301	Professional Services	11,652	15,592	13,000	8,502	10,500	10,500	10,500	10,500			
6303	Contract Special Services	16,623	12,124	9,500	5,198	9,500	9,500	9,500	9,500			
6304	Security Services	1,360	1,077	1,700	1,318	2,000	2,000	2,000	2,000			
	Insurance- Building & Contents	40,128	42,125	53,072	41,268	58,379	58,379	58,379	58,379			
6401	Insurance- Liability	2,206	2,315	16,163	2,968	17,779	17,779	17,779	17,779			
6402	Vehicle Insurance	10,505	11,027	13,893	14,135	15,282	15,282	15,282	15,282			
6405	Insurance - Boilers/ Mechanical	6,197	6,506	8,196	8,339	9,016	9,016	9,016	9,016			
6500	Office Supplies	1,383	1,897	1,500	2,887	2,000	2,000	2,000	2,000			
6502	Cleaning Supplies	12,227	17,367	15,000	17,036	20,000	20,000	20,000	20,000			
6504	Maintenance Supplies	3,093	6,599	10,000	17,896	15,000	15,000	15,000	15,000			
6505	Printing & Engraving	86	207	450	263	500	500	500	500			
6506	Postal Expenses	89	93	200	3	200	200	200	200			
6507	Advertising	434	-	-	-	1,000	1,000	1,000	1,000			
6508	Dues	540	172	450	307	450	450	450	450			
6509	Books, Periodicals, & Subscriptions	299	397	300	-	300	300	300	300			
6510	Tools & Implements	88	2,822	3,500	1,144	4,500	4,500	4,500	4,500			
6511	Equipment Rental	8,176	8,494	12,700	14,214	13,500	13,500	13,500	13,500			
6512	Training, Education, & Seminars	2,168	18,469	2,500	2,008	2,500	2,500	2,500	2,500			
6513	Lease & service Agreements	161,065	176,846	122,000	212,091	58,953	58,953	58,953	58,953			
6514	Maintenance Contracts	59,385	63,154	73,500	81,668	90,000	90,000	90,000	90,000			

DEPARTMENTAL BUDGET SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL				25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6600	Cleaning & Sanitary	11,392	159	-	26	-	-	-	-
6601	Snow Removal	2,619	4,815	5,000	1,949	5,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	8,151	3,202	3,000	4,404	3,500	3,500	3,500	3,500
6603	Building & Structure Repair	32,709	19,693	30,500	16,062	30,500	30,500	30,500	30,500
6604	Heating & Cooling (HVAC) Repair	20,616	98,844	35,000	48,011	40,000	40,000	40,000	40,000
6605	Electrical Repair	46,487	19,045	23,500	38,340	30,000	30,000	30,000	30,000
6606	Painting Repair	1,919	11,012	7,000	4,862	7,000	7,000	7,000	7,000
6607	Plumbing Repair	8,449	12,324	10,000	7,898	10,000	10,000	10,000	10,000
6608	Elevator Repair	-	(179)	2,000	34,774	10,000	10,000	10,000	10,000
6609	Equipment Repair	15,579	2,887	5,000	2,836	5,000	5,000	5,000	5,000
6612	Furniture Repair	664	842	3,000	2,981	3,000	3,000	3,000	3,000
6800	Telephone & Communication	5,624	5,855	7,000	7,810	7,500	7,500	7,500	7,500
6801	Electricity Utility	121,627	272,767	114,148	96,068	150,000	150,000	150,000	150,000
6802	Gas Utility	53,326	48,605	155,000	66,413	165,000	165,000	165,000	165,000
6803	Water Utility	5,347	5,367	6,500	5,279	6,500	6,500	6,500	6,500
6804	Sewer Utility	27,582	35,586	32,000	25,721	32,000	32,000	32,000	32,000
6805	Rubbish Removal	13,256	14,309	17,500	18,318	24,000	24,000	24,000	24,000
6806	Fuel Oil	3,032	(2,171)	1,500	4,758	4,000	4,000	4,000	4,000
6906	Paper Goods	4,044	5,820	10,000	-	10,000	10,000	10,000	10,000
6908	Clothing- Uniforms	4,258	4,734	4,500	5,369	6,000	6,000	6,000	6,000
6909	Clothing- Cleaning	2,350	2,845	3,000	75	750	750	750	750
6913	Safety Equipment	2,077	2,309	3,000	2,028	3,000	3,000	3,000	3,000
6950	misc expense PRC				_				
	TOTAL O&M	832,501	1,083,379	970,272	890,619	1,023,609	1,022,909	1,022,909	1,022,909

DEPARTMENTAL BUDGET SUMMARY

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022	24-25 ADOPTED BUDGET				25-26 FC BUDGET	25-26 FINAL BUDGET
	CAPITAL OUTLAY								
7305	Building & Building Improvements		-	-	-	138,750	-	-	-
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	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	2,266	53	-	-	138,750	-	-	-
	TOTAL DEPARTMENT	2,141,192	2,610,649	2,833,998	2,618,848	3,141,298	3,001,848	3,001,848	3,001,848
						307,300	167,850	167,850	167,850
						10.8%	5.9%	5.9%	5.9%

COUNTY OF CUMBERLAND

11-105	DEPARTMENT: FACILITIES									
	ACCOUNT DESCRIPTION		23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFIC	ATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.					
5120	Wages & Salaries (FT)	1,262,623	1,205,720	1,346,798	Wages for full-time departmental staff.	\$	-	1,346,798	1,346,798	1,346,798
5205	Wages & Salaries (PT)				Wages for maint./ special projects.					
5210	Seasonal/Temporary/Intern									
5401	Overtime	35,000	21,729	36,050	Wages for required overtime work and call in work.			36,050	36,050	36,050
5510	Health Insurance	319,145	267,809	329,011				329,011	329,011	329,011
	Retirement	112,711	111,991	127,447				127,447	127,447	127,447
5530	Social Security	99,268	92,362	105,788				105,788	105,788	105,788
5540	Workers Comp	30,768	27,268	33,845				33,845	33,845	33,845
5560	Deferred Comp	4,211	1,352	-						
5500	Employee Benefits & Taxes	566,103	500,780	596,091	Taxes and benefits for departmental employees.			596,091	596,091	596,091
	TOTAL PERSONNEL SERVICES	1,863,726	1,728,229	1,978,939	6.2	2%	TOTAL	1,978,939	1,978,939	1,978,939
	OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	1,500	89	1,500	Departmental travel expenses including for training.	\$	1,500	800	800	800
6131	Gas Oil & Grease	63,000	67,618	68,000	Gas, oil, grease, and maintenance for departmental vehicles and machines.	\$	9,000	18,000	18,000	18,000
					Oil & grease for Sheriff vehicles.	\$	4,000			
6132	Vehicle Repair	70,000	(2,317)	70,000	Parts and labor for automobile and machine repair.	\$	10,000	120,000	120,000	120,000
					Sheriff Administration/ Support Services	\$	7,500			
					Sheriff Law Enforcement	\$	27,000			
					Sheriff General	\$	7,500			
					Tires for all County vehicles.	\$	50,000			
					New Vehicle equipment set up	\$	28,000			
6301	Professional Services	13,000	8,502		Consultants: chemical, etc.	\$	8,100	10,500	10,500	10,500
					Indoor Air Quality tests.	\$	1,900			
	l			I	Professional Cleaning services	\$	3,000	l		

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	ADOPTED		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICAT	ION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
					Courthouse. (done in house)	\$	2,000			
					EMA/RCC	\$	1,500			
					Law Enforcement Center.	\$	1,500			
6303	Contract Special Services	9,500	5,198	9,500	Pest control Courthouse LEC EMA CRCC	\$	3,000	9,500	9,500	9,500
		-,	-,	-,	Hazardous Mats (lamp)	\$	3,000	-,	-,	-,
					Backflow testing	\$	750			
					work order system fleet	\$	2,000			
6304	Security Services	1,700	1,318	2,000	Security	\$	1,700	2,000	2,000	2,000
6400	Insurance -Building & Contents	53,072	41,268	58,379	Courthouse.	\$	53,072	58,379	58,379	58,379
	U U				Garage.					
6401	Insurance- Liability	16,163	2,968	17,779	Departmental share of insurance.	\$	16,163	17,779	17,779	17,779
6402	Vehicle Liability	13,893	14,135	15,282	Departmental share of insurance.	\$	13,893	15,282	15,282	15,282
6405	Insurance - Boilers/ Mechanical	8,196	8,339	9,016	Departmental share of insurance.	\$	8,196	9,016	9,016	9,016
6406	Insurance- Deductible				Deductible for any insurance claim.					
6500	Office Supplies	1,500	2,887	2,000	Office supplies and copy paper.	\$	1,500	2,000	2,000	2,000
6502	Cleaning Supplies	15,000	17,036	20,000	Custodial supplies. (Does not include Jail secure area.)			20,000	20,000	20,000
					Car Cleaning Supplies	\$	400			
					Courthouse.	\$	8,000			
					Dispatch/EMA (Events only)	\$	3,000			
					Northport	\$	6,000			
					LEC	\$	3,000			
6504	Maintenance Supplies	10,000	17,896	15,000	Repair supplies.			15,000	15,000	15,000
					Courthouse/Northport	\$	11,500			
					Communications	\$	3,700			

COUNTY OF CUMBERLAND

ACCT #		2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUST	TIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
					Law Enforcement Center.	\$	2,000	-		
6505	Printing & Engraving	450	263	500	Printing for work orders, forms, and blueprints.	\$	450	500	500	500
6506	Postal Expenses	200	3	200	Departmental postage costs.	\$	200	200	200	200
6507	Advertising	-		1,000	For material bids and personnel	\$	200	1,000	1,000	1,000
6508	Dues	450	307		NFPA ASHRAE (Heating and AC Eng.) NSEE (Energy Engineers.) Electrician Licensing Fees. fleet recertification	\$ \$ \$ \$ \$	50 50 - 200 150	450	450	450
6509	Books, Periodicals, & Subscriptions	300			Manager's Legal Bulletin. Vehicle manuals. ASHRAE Handbooks. Reference manuals and code books.	\$ \$	150 150	300	300	300
6510	Tools & Implements	3,500	1,144	4,500	Hand tools.	\$	3,500	4,500	4,500	4,500
6511	Equipment Rental	12,700	14,214		Pagers. Offsite Storage Safety Kleen for Mechanic/Jail (oil) Copier lift rental	\$ \$ \$ \$ \$ \$	1,000 7,000 200 1,500 3,000	13,500	13,500	13,500
6512	Training, Education, & Seminars	2,500	2,008	2,500	OSHA Training Training safety work order system seminars.	\$ \$	1,100 1,400	2,500	2,500	2,500

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION			25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIF	ICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6513	Leases and Service Agreements	122,000	212,091	58,953	Northport Business Park Dues 25 Pearl Street Lease Removed	\$	-	58,953	58,953	58,953
6514	Maintenance Contracts	73,500	81,668	90,000 IT MOVE	HVAC Contract CCRCC, CCCH, Northport Sprinkler system Extinguishers Fire alarm Elevator/lifts Telephone Identicard Work order Systems Support Automatic Doors	\$ \$ \$ \$ \$ \$ \$ \$ \$	39,900 1,850 900 2,500 13,000 3,000 2,500 5,000 1,200	90,000	90,000	90,000
6600	Cleaning & Sanitary	-	26	-	Moved to Professional Services			-	-	-
6601	Snow Removal	5,000	1,949	5,000	Courthouse complex (includes parking lot). CCRCC	\$ \$	4,000 1,000	5,000	5,000	5,000
6602	Lot & Grounds Maintenance	3,000	4,404		Loam, seed, sod. Landscape timbers, fencing. Asphalt maintenance or repair:	\$ \$ \$	1,000 500 1,500	3,500	3,500	3,500
6603	Building & Structure Repair	30,500	16,062		Doors, walls, ceilings, stairs, & windows. Replacement locks and keys Roof patches and repairs. CCCH Replacement Air Conditioners Carpeting and repairs Exterior building repairs. Replacement ceiling tiles.	\$ \$ \$ \$ \$	3,000 3,000 5,000 3,000 10,000 4,000 2,500	30,500	30,500	30,500
6604	Heating & Cooling (HVAC) Repair	35,000	48,011		Heating & Cooling (HVAC) Repair Courthouse.	\$	15,500	40,000	40,000	40,000

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	ADOPTED		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFIC	ATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
					CCRC	\$	3,500			
					Law Enforcement Center.	\$	3,000			
6605	Electrical Repair	23,500	38,340	30,000	Identicard and control repairs.	\$	7,500	30,000	30,000	30,000
					Lighting-lamps and ballast, light bulbs	\$	4,000			
					Power outlets & wiring.	\$	2,000			
					Electrical repairs.	\$	10,000			
6606	Painting Repair	7,000	4,862	7,000	Preventative & Ongoing maintenance.			7,000	7,000	7,000
					Courthouse/Windham	\$	3,000			
					Community Corrections	\$ \$	500			
					Law Enforcement Center	\$	500			
6607	Plumbing Repair	10,000	7,898	10,000	Preventative/ ongoing maintenance.			10,000	10,000	10,000
					Courthouse.	\$	7,000			
					EMA. And Communications	\$	1,000			
					Law Enforcement Center.	\$	1,000			
6608	Elevator Repair	2,000	\$ 34,774	10,000	Non-contract repairs	\$	1,000	10,000	10,000	10,000
6609	Equipment Repair	5,000	2,836	5,000	Repair for County equipment.	\$	5,000	5,000	5,000	5,000
6612	Furniture Repair	3,000	2,981	3,000	Repair material for any County furniture.	\$	3,000	3,000	3,000	3,000
6800	Telephone & Communication	7,000	7,810	7,500	Telephone Costs	\$	4,500	7,500	7,500	7,500
6801	Electricity Utility	114,148	96,068	150,000	Electricity costs for county properties Communications CCCH/Northport LEC			150,000	150,000	150,000

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICA	TION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6802	Gas Utility	155,000	66,413		Natural Gas costs for county properties LEC CCRCC			165,000	165,000	165,000
					Courthouse Northport					
6803	Water Utility	6,500	5,279	6,500	Courthouse LEC Communication	\$ \$	5,500 1,300	6,500	6,500	6,500
6804	Sewer Utility	32,000	25,721	32,000	25 Pearl Courthouse Lec EMA Communications LEC	\$	24,000	32,000	32,000	32,000
6805	Rubbish Removal	17,500	18,318		storm water charges Courthouse/Northport Law Enforcement Center/Communication Corrections	\$ \$	5,000 15,000	24,000	24,000	24,000
6806	Fuel Oil	1,500	4,758	4,000	Generator Fuel		\$1,500	4,000	4,000	4,000
6906	Paper Goods	- 10,000	-	10,000	Toilet paper, sanitary napkins, paper towels.	\$	10,000	10,000	10,000	10,000
6908	Clothing- Uniforms	4,500	5,369	6,000	Facilities employees (4 sets)	\$	4,500	6,000	6,000	6,000
6909	Clothing- Cleaning	3,000	75	750	Mechanic Uniforms. And rags	\$	3,800	750	750	750
6913	Safety Equipment	3,000	2,028		Safety shoes. Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance.	\$	2,000	3,000	3,000 -	3,000
	TOTAL O&N	970,272	890,619	1,023,609			TOTAL	1,022,909	1,022,909	1,022,909
7305	CAPITAL OUTLAY Building & Building Improvement			\$ 90,000	Conditional Building Assessment of County Properties			0	FACILI	

ACCT #	ACCOUNT DESCRIPTION			25-26 BUDGET REQUEST		25-26 PRELIM		25-26 FINAL BUDGET
				\$ 48,750	New Work Order System with Financial/Capital Tracking	-		
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				Moved to HR budget			
	TOTAL CAPITAL OUTLAY	-	-	138,750		-	-	-
	TOTAL FACILITIES	2,833,998	2,618,848	3,141,298	TOTAL	3,001,848	3,001,848	3,001,848
		14		10.8%		167,850 5.9%	167,850 5.9%	167,850 5.9%

ENTERPRISE ACTIVITIES TOTAL	453,701
OVERALL DEPARTMENTAL EXPENSES	3,455,549



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.

REVE	NUES					EXPENSES		25-26	
	2020 Actual	2022 Actual	2022 Actual	25-26 Budget		Labor	O&M	Capital	TOTAL
GAR	-	-	-	•	Garage Operations	98,234	42,300	-	140,534
GAR	121,167	157,991	280,426	250,000	Garage Daily Parking				
GAR	655,114	751,025	585,804	700,000	Garage Monthly Parking				
GAR									
GAR	\$ 776,280	\$ 909,016	\$ 866,230	\$ 950,000					

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

COUNTY OF CUMBERLAND

11-103	DEPARTMENT: Facilities				ACTIVITY CI	ENTER: PAR	KING GARAG	E	
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES				Wages for fi	Ill & part time	staff		
5120-03	Wages & Salaries (FT)	52,353	99,984	55,253	53,092	58,059	58,059	58,059	58,059
	Wages & Salaries (PT)	-	-	-	-	-	-	-	-
	Overtime	3,600	3,836	4,000	889	4,120	4,120	4,120	4,120
	Employee Benefits & Taxes	17,483	42,094	25,513	25,199	36,055	36,055	36,055	36,055
	TOTAL PERSONNEL SERVICES	73,437	145,914	84,766	79,180	98,234	98,234	98,234	98,234
	OPERATIONS & MAINTENANCE								
	Office Supplies	1,786	979	1,000	245	750	750	750	750
6502	Cleaning Supplies	-	-	600	353	600	600	600	600
6504	Maintenance Supplies	-	806	1,000	417	1,000	1,000	1,000	1,000
6505-03	Printing & Engraving	90	2,433	2,500	1,145	2,500	2,500	2,500	2,500
6507-03	Advertising	-	-	500	-	500	500	500	500
6514-03	Maintenance Contracts	-	3,044	10,000	9,515	11,500	11,500	11,500	11,500
	Lot & Grounds Maintenance	-	223	500	-	500	500	500	500
	Building & Structural Repair	-	36,603	2,000	14,919	4,000	4,000	4,000	4,000
	Electrical Repair	-	17,669	1,500	849	1,500	1,500	1,500	1,500
	Painting Repairs	-	-	2,500	7,800	5,000	5,000	5,000	5,000
	Plumbing Repairs	-	7,148	2,500	22	1,500	1,500	1,500	1,500
6609-03	Equipment Repair	37,607	26,581	25,000	12,803	9,000	9,000	9,000	9,000
	Telephone & Communication	733	1,523	1,100	801	1,000	1,000	1,000	1,000
6801-03	Electricity Utility	-	466	-	-	-	-	-	-
6803-03	Water Utility	-	134	350	199	350	350	350	350
6804-03	Sewer Utility	-	750	750	946	1,000	1,000	1,000	1,000
6805-03	Rubbish Removal	-	344	1,000	-	1,000	1,000	1,000	1,000
6905-03	Medical Supplies	-	-	100	-	100	100	100	100
6908-03	Clothing-Uniforms	-	-	250	0	250	250	250	250
6913-03	Safety Equipment		<u> </u>	<u>400</u>	<u>185.39</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
	TOTAL O&M	40,216	98,703	53,550	50,199	42,300	42,300	42,300	42,300
	CAPITAL								

PARKING GARAGE

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	Furniture & Fixtures Radio Equipment	-	48,916 	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	113,653	244,616	138,316	129,379	140,534	140,534	140,534	140,534
						2,218	2,218	2,218	2,218
						1.6%	1.6%	1.6%	1.6%

COUNTY OF CUMBERLAND

11-103	DEPARTMENT: FACILITIES				ACTIVITY CENTER: PARKING GARAGE					
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION			25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL				Wages for full & part time staff.					
5120-03	Wages & Salaries (FT)	55,253	53,092	58,059	Wages for full-time departmental staff.			58,059	58,059	58,059
5205-03	Temporary				Wages for part-time departmental staff.					
5401-03	Overtime	4,000	889	4,120	Wages for required overtime work.			4,120	4,120	4,120
5510	Health Insurance	12,752	13,138	22,667				22,667	22,667	22,667
5520	Retirement	5,524	5,484	5,637				5,637	5,637	5,637
5530	Social Security	4,515	4,165	4,757				4,757	4,757	4,757
5540	Workers Comp	2,722	2,412	2,994				2,994	2,994	2,994
5560	Deferred Comp									
5500-03	Employee Benefits & Taxes	25,513	25,199	36,055	Taxes and benefits for departmental employees.			36,055	36,055	36,055
	TOTAL PERSONNEL	84,766	79,180	98,234			TOTAL	98,234	98,234	98,234
	OPERATIONS & MAINTENANCE									
6500-03	Office Supplies	1,000	245	750	General office supplies used in garage operation. Signage	\$	1,250	750	750	750
6502	Cleaning Supplies	600	353	600	Cleaning Supplies	\$	600	600	600	600
6504	Maintenance Supplies	1,000	417	1,000	Mx Supplies	\$	1,000	1,000	1,000	1,000
6505-03	Printing & Engraving	2,500	1,145	2,500	60,000 garage tickets + shipping. (Now only available in 20k lots.)	\$	2,500	2,500	2,500	2,500
6507-03	Advertising	500		500	Newspaper job advertisements	\$	500	500	500	500
6514-03	Maintenance Contracts	10,000	9,515	11,500	Sprinkler System Elevators	\$ \$	3,000 5,300	11,500	11,500	11,500
					Garage Gates	\$	1,000			

PARKING GARAGE

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION			25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
					Automatic Doors	\$	700			
6602-03	Lot & Grounds Maintenance	500		500	Flowers, shrubbery, landscape Asphalt Repair	\$ \$	250 750	500	500	500
6603-03	Building & Structural Repair	2,000	14,919	4,000	Repairs to overall structures	Գ \$	2,000	4,000	4,000	4,000
6605-03	Electrical Repair	1,500	849	1,500	Cameras, Lighting, and repairs	\$	1,500	1,500	1,500	1,500
6606-03	Painting Repairs	2,500	7,800	5,000	Painting of structure	\$	2,500	5,000	5,000	5,000
6607-03	Plumbing Repairs	2,500	22	1,500	Drain repair and cleaning	\$	1,000	1,500	1,500	1,500
6609-03	Equipment Repair	25,000	12,803	9,000	Repair material for gate swing-arms, and mechanical readers.	\$	6,500	9,000	9,000	9,000
6800-03	Telephone & Communication	1,100	801	1,000	Garage telephone costs. New system bank connection	\$	950	1,000	1,000	1,000
6801-03	Electricity Utility	-								
6803-03	Water Utility	350	199	350	Water usage	\$	350	350	350	350
6804-03	Sewer Utility	- 750	946	1,000	Storm Water charges	\$	750	1,000	1,000	1,000
6805-03	Rubbish Removal	1,000		1,000	Trash Removal	\$	1,000	1,000	1,000	1,000
6905-03	Medical Supplies	100		100	Replacement medical supplies. (Expiration of existing medical supplies.)	\$	50	100	100	100
6908-03	Clothing-Uniforms	250		250	Employee yearly clothing allowance	\$	500	250	250	250
6913-03	Safety Equipment	400	185	250	Safety Shoes, gloves & wipes, blood pathogens	\$	400	250	250	250

PARKING GARAGE

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	TOTAL O&M CAPITAL OUTLAY	53,550	50,199	42,300	TOTAL	42,300	42,300	42,300
7325-03	Furniture & Fixtures				\$225,000 Ongoing Garage Repairs			
	Operation Equipment TOTAL CAPITAL OUTLAY	<u> </u>		<u> </u>	TOTAL	<u> </u>	<u> </u>	
	TOTAL GARAGE	138,316	129,379	140,534	TOTAL	140,534	140,534	140,534
				2,218 1.6%		2,218 1.6%	2,218 1.6%	2,218 1.6%



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

R	REVEN	UES					EXPENSES			
		2021 Actual	2022 Actual	23-24 Actual	25-26 Budget		Labor	O&M	Capital	TOTAL
	SHER	21,026	19,831	24,180	40,000	Misc revenue	1,390,756	298,587	3,000	1,692,343
		\$ 21,026	\$ 19,831	\$ 24,180	\$ 40,000					

Objectives	Personnel		
		Full Time	Part Time
Coordinate agendas and provide analysis for	SHERIFF	1	
all Sheriff Office Activities	CHIEF DEPUTY	1	
Provide leadership for strategic planning and budget	ADMINISTRATIVE INVESTIGATOR	1	
development and implementation	ADMINISTRATIVE LIEUTENANT	1	
Lead and coordinate Sheriff initiatives for more	EXECUTIVE ASSISTANT	1	
contracts with communities for cost efficient,	INVESTIGATIONS CLERK	2	
effective delivery of law enforcement services.	RECEPTION/CLERK	1	
	CAPTAIN-SUPPORT SERVICES	1	
	ACCREDITATION COORD	1	
	ADMINISTRATIVE SERGEANT	1	
	MEDIA SPECIALIST	1	
	IA ANALYST	1	
	STAFF DEVELOPMENT SPECIALIST	1	
		14	

11-106	DEPARTMENT: SHERIFF		ACTIVITY CE	NTER: ADMIN		SUPPORT SEF	RVICES		
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES				-	II & part time s	aff.		
5120-05	Wages & Salaries (FT)	742,913	750,813	933,658	909,408	1,017,518	969,526	969,526	969,526
	Wages & Salaries (PT)	-	-	-	-	-	42,792	42,792	42,792
5401-05	Overtime	16,486	37,089	5,000	8,169	5,150	5,150	5,150	5,150
5500-05	Employee Benefits & Taxes	260,399	278,711	345,769	327,419	373,288	373,288	373,288	373,288
	TOTAL PERSONNEL SERVICES	1,019,798	1,066,613	1,284,427	1,244,996	1,395,956	1,390,756	1,390,756	1,390,756
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	6,754	13,631	15,000	22,189	22,000	20,000	20,000	20,000
	Gas. Oil, & Grease	101	4,764	9,000	4,444	9,000	9,000	9,000	9,000
	Professional Services	7,469	15,699	18,200	8,886	18,200	16,000	16,000	16,000
	Legal Services	7,206	7,587	12,000	1,834	12,000	12,000	12,000	12,000
	Insurance - Liability	52,158	54,755	62,060	70,187	68,266	68,266	68,266	68,266
6402-05	Insurance- Vehicle	18,462	19,382	21,400	24,844	23,540	23,540	23,540	23,540
6500-05	Office Supplies	11,762	9,529	11,000	8,869	9,500	9,500	9,500	9,500
6505-05	Printing & Engraving	11,119	11,623	12,000	9,875	12,000	12,000	12,000	12,000
6506-05	Postal Expenses	3,374	3,457	3,500	2,922	3,500	3,500	3,500	3,500
6507-05	Advertising	2,078	-	1,500	1,617	1,500	1,500	1,500	1,500
6508-05	Dues	3,658	4,071	4,800	4,283	4,800	4,800	4,800	4,800
6509-05	Books, Periodicals, & Subscriptions	2,078	3,434	3,000	5,032	3,500	3,500	3,500	3,500
6511-05	Equipment Rental	4,320	4,068	8,320	3,504	8,000	7,000	7,000	7,000
6512-05	Training, Education, & Seminars	4,023	13,488	16,800	11,781	16,800	16,800	16,800	16,800
6800-05	Telephone & Communication	61,228	69,975	77,181	68,340	77,181	77,181	77,181	77,181
6908-05	Clothing- Uniforms	3,010	5,191	3,000	5,093	3,000	3,000	3,000	3,000

ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6910-05	Criminal Investigation	1,125	50	3,000	485	3,000	3,000	3,000	3,000
6950-05	CALEA			5,000		5,000	5,000	5,000	5,000
	NEW LINE ITEM Special Projects/Events/Programs			3,000		3,000	3,000	3,000	3,000
	TOTAL O&M	199,925	240,704	289,761	254,184	303,787	298,587	298,587	298,587
	CAPITAL OUTLAY								
7350-05	Office Equipment	3,000	450	3,000	4,602	3,000	3,000	3,000	3,000
	TOTAL CAPITAL OUTLAY	3,000	450	3,000	4,602	3,000	3,000	3,000	3,000
	TOTAL ACTIVITY CENTER	1,222,723	1,307,767	1,577,188	1,503,782	1,702,743	1,692,343	1,692,343	1,692,343
		1,222,725	1,307,707	1,577,100	1,505,702	125,554		115,155	115,155
						125,554 8.0%	115,155 7.3%	7.3%	,

11-106	DEPARTMENT: SHERIFF				ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES							
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFIC	ATIC	DN	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET		
	PERSONNEL SERVICES				Wages for full & part time staff.							
5120-05	Wages & Salaries (FT)	933,658	909,408	964,326	Wages for full-time agency staff.			964,326	964,326	964,326		
				10,400	On-Call Stipend (52 weeks)	\$	400	5,200	5,200	5,200		
				42,792	NEW POSITION: Administrative Training Assistant (w/ benefits estimate) Jan 1 2026 Start Date	\$	42,792	\$ 42,792	\$ 42,792	\$ 42,792		
5205-05	Wages & Salaries (PT)											
5401-05	Overtime	5,000	8,169	5,150	Wages for required overtime work.			5,150	5,150	5,150		
5510	Health Insurance	176,749	160,354	186,869				186,869	186,869	186,869		
5520	Retirement	66,768	66,665	75,056				75,056	75,056	75,056		
5530	Social Security	71,807	68,395	74,165				74,165	74,165	74,165		
5540	Workers Comp	17,556	15,559	19,312				19,312	19,312	19,312		
5560	Deferred Comp	12,889	16,447	17,886				17,886	17,886	17,886		
					Benefits							
5500-05	Employee Benefits & Taxes	345,769	327,419		Taxes and benefits for agency employees.			373,288	373,288	373,288		
	TOTAL PERSONNEL SERVICES	1,284,427	1,244,996	1,395,956	8.7%)	TOTAL	1,390,756	1,390,756	1,390,756		
	OPERATIONS & MAINTENANCE											
6130-05	Transportation & Lodging	15,000	22,189	22,000	Agency mileage and travel expenses- CALEA CONFERENCE, IAPRO Training, NIAIA Training Conf., Axon Conf.			20,000	20,000	20,000		
6131-05	Gas, Oil, & Grease	9,000	4,444	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	18,200	8,886	18,200 -	Polygraph and psych testing. Transcription services emergency needs.	\$	4,000	16,000	16,000	16,000		
				-	Pre-employment Medical Evals	\$	4,200					

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
				-	Respiratory Evaluations/Medical Review/Supplies \$ 5,00 Promotions Exams \$ 5,00			
				-				
6302-05	Legal Services	12,000	1,834	12,000	To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers.	12,000	12,000	12,000
				-	Due to increase in legal services due to FOAA			
6401-05	Insurance - Liability	62,060	70,187	68,266	Provides agency share of liability insurance.	68,266	68,266	68,266
6402-05	Insurance- Vehicle	21,400	24,844	23,540	Fleet insurance needs through current carrier.	23,540	23,540	23,540
6500-05	Office Supplies	11,000	8,869	- 9,500 -	General Administrative needs from pens to paper.	9,500	9,500	9,500
6505-05	Printing & Engraving	12,000	9,875	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)	12,000	12,000	12,000
				-	Toner Cartridges			
6506-05	Postal Expenses	3,500	2,922	3,500 -	Agency postage expenses & rate increase. Postage meter rental @ 171 * 4.	3,500	3,500	3,500
				-	Postage meter maintenance agreement.			
6507-05	Advertising Expense	1,500	1,617	1,500	Recruiting and other necessary advertisements for Sheriff's Office.	1,500	1,500	1,500

COUNTY OF CUMBERLAND

ACCT # ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6508-05 Dues	4,800	4,283		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
6509-05 Books, Periodicals, & Subscriptions	3,000	5,032	- 3,500 - -	Legal reference material, new title updates.	3,500	3,500	3,500
6511-05 Equipment Rental	8,320	3,504		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.	7,000	7,000	7,000
6512-05 Training, Education, & Seminars	16,800	11,781	-	Ongoing educational needs (usually outside the \$ 16,800 facility). Administrative support staff development training (NIAIA, IAPro, Axon) Educational reimbursements for agency PoliceOne and additional positions require more training	16,800	16,800	16,800
6800-05 Telephone & Communication	77,181	68,340	77,181 - - - - - - - - - - -	Telephone services. GPS Trackers \$1000\$ 63,732In-State/Out State service.Wireless Phone ServicesReplacement-wireless equipment.Substation service.Phone maintenance.Pagers for key personnel @ \$142 * 12.GPS Units-ESU/K-9 \$350065 Patrol Aircards (From IT Budget)Patrol Deputy Phones\$ 13,445		77,181	77,181

ADMINISTRATION/ SUPPORT SERVICES

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6908-05	Clothing- Uniforms	3,000	5,093	- 3,000	Provided to staff.	3,000	3,000	3,000
6910-05	Criminal Investigation	3,000	485	3,000	General expenses for investigations including CD/DVD, batteries (Internal investigations).	3,000	3,000	3,000
					Material, Jail Investigation, Law Suit Prep			
6915-05	Polygraph		7,463	-				
6950-05	CALEA Expenses	5,000	4,642	- 5,000	CALEA Annual Fee/NEPAC	5,000	5,000	5,000
	Special Projects	3,000		- 3,000	Yellow Dot, Project Lifesaver, National Night Out, Retirements.	3,000	3,000	3,000
	TOTAL O&M	289,761	266,289	303,787	TOTAL	- 298,587	298,587	298,587
7350-05	CAPITAL OUTLAY Office Equipment	3,000 -	4,602 -	3,000 -	Misc replacement of broken/worn furniture.	3,000 -	3,000 -	3,000
	TOTAL CAPITAL OUTLAY	3,000	4,602	3,000		3,000	3,000	3,000
	TOTAL ADMIN/ SUPPORT SERVICES	1,577,188	1,515,887	1,702,743	TOTAL	1,692,343	1,692,343	1,692,343
				125,554 8.0%		115,155 7.3%	115,155 7.3%	115,155 7.3%

		2024-25	23-24	25-26				
		ADOPTED	ACTUAL	BUDGET		25-26	25-26 FC	25-26 FINAL
ACCT #	ACCOUNT DESCRIPTION	BUDGET	EXPENSE	REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	PRELIM	BUDGET	BUDGET



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.

REVEN	UES				EXPENSES		25-26	
	2021 Actual	2022 Actual	23-24 Actual	25-26 Budget	Labor	O&M	Capital	TOTAL
LEC					6,503,839	633,616	686,800	7,824,255
ENTER	PRISE			3,293,542	ENTERPRIS	E		3,293,542
				\$ 3,293,542	TOTAL DEF	Т.		11,117,797

Enterprise Fund:

See Enterprise Fund Section for

Enterprise activies of this department

Statistics	Personnel	Regular		Grant & Contract		
		Full Time	Part Time	Full Time	Part Time	
Department includes Patrol and Detectives	CAPTAIN	2				
Patrol deputies respond to approx 24,000 calls annually	LIEUTENANT	4				
Detectives investigate approx. 700 cases per year	SERGEANT	7				
	DEPUTY	22		16	3	
The department performs, crime scene investigation	DETECTIVE	8				
polygraph exams, community policing, accident	COMPLAINT OFFICER	1				
reconstruction, marine patrol, OUI roadblocks,	CRIME ANALYST	1				
license and OAS activities, drug investigations,						
maintain local sex offender registry, works with						
local television to promote "fugitive files"		45	0	16	3	
The Department has 13 contracts with						
communities and school districts for police						
services						

COUNTY OF CUMBERLAND

11-106	DEPARTMENT: SHERIFF	ACTIVITY CEN	ITER: LAW EN	FORCEMENT					
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES								
5120-06	Wages & Salaries (FT)	2,596,583	2,573,985	3,576,512	3,640,190	3,743,370	3,743,370	3,743,370	3,743,370
				-		53,245	-	-	-
	Overtime	805,486	939,084	655,578	426,081	694,913	694,913	694,913	694,913
5500-06	Employee Benefits & Taxes	1,512,547	1,573,041	1,962,949	1,785,892	2,065,555	2,065,556	2,065,556	2,065,556
	TOTAL PERSONNEL SERVICES	4,914,615	5,086,110	6,195,039	5,852,163	6,557,083	6,503,839	6,503,839	6,503,839
	OPERATIONS & MAINTENANCE								
6130-06	Transportation & Lodging	8,770	14,316	18,000	27,217	25,000	25,000	25,000	25,000
	Gas, Oil, & Grease	182,967	259,955	231,417	218,533	231,417	231,417	231,417	231,417
6232-06	Electronic Equipment Repair	15,503	18,244	21,000	17,424	77,000	17,000	17,000	17,000
6501-06	Training Supplies	7,156	5,902	9,750	1,796	9,750	6,000	6,000	6,000
6314-06	Ammunition	58,010	55,620	61,437	55,074	55,922	55,922	55,922	55,922
6509-06	Books, Periodicals, & Subscriptions	10,548	10,016	34,858	22,274	130,107	130,107	130,107	130,107
6512-06	Training, Education, & Seminars	65,231	55,296	57,200	46,565	57,200	57,200	57,200	57,200
6905-06	Medical Supplies	1,699	781	3,500	1,713	3,500	3,500	3,500	3,500
6908-06	Clothing- Uniforms	38,199	44,658	42,000	24,117	37,000	37,000	37,000	37,000
6910-06	Criminal Investigation	51,647	22,861	40,470	32,545	48,750	40,470	40,470	40,470
6911-06	Canine Supplies & Equipment	20,472	17,486	20,000	11,030	30,000	30,000	30,000	30,000
6950-06	CALEA Expenses								
	TOTAL O&M	460,202	505,137	539,632	458,289	705,646	633,616	633,616	633,616
	CAPITAL OUTLAY								
7345-06		416,176	422,705	539,600	331,200	640,000	640,000	640,000	640,000
7350-06	Office Equipment	4,011	643	4,000	623	4,000	4,000	4,000	4,000
	Employee Safety Equipment	34,214	23,598	20,150	27,761	18,400	18,400	18,400	18,400
1001	Dive Team	1,887	7,224	6,500	2,687	5,500	5,500	5,500	5,500
7366	Emergency Services Unit	3,819	13,445	14,400	12,046	14,400	14,400	14,400	14,400
7368	Honor Guard	1,328	1,714	2,500	360	2,500	2,500	2,500	2,500
7369	VIPS	2,014	-	2,000	1,526	2,000	2,000	2,000	2,000
7370	Explorers			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	463,449	469,329	589,150	376,203	686,800	686,800	686,800	686,800
	TOTAL ACTIVITY CENTER	5,838,266	6,060,575	7,323,821	6,686,655	7,949,529	7,824,255	7,824,255	7,824,255
						625,708	500,434	500,434	500,434
						8.5%	6.8%	6.8%	6.8%

LAW ENFORCEMENT

COUNTY OF CUMBERLAND

11-106	DEPARTMENT: SHERIFF				ACTIVITY CENTER: LAW ENFORCEMENT			
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5120-06	PERSONNEL SERVICES Wages & Salaries (FT)	3,576,512	3,640,190	3,743,370	Wages for full & part time staff. Wages for full-time departmental staff. 166,858	3,743,370	3,743,370	3,743,370
				53,245	NEW POSITION: Detective (Computer Forensics) half \$ 53,246 year Start Jan 2026			
5401-06	Overtime	655,578	426,081	694,913	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.	694,913	694,913	694,913
5510	Health Insurance	1,060,132	901,369	1,097,321	、	1,097,321	1,097,321	1,097,321
5520	Retirement	465,763	481,322	504,393		504,393	504,393	504,393
5530	Social Security	323,755	300,680	339,529		339,529	339,529	339,529
5540	Workers Comp	110,245	97,709	121,270		121,270	121,270	121,270
5560	Deferred Comp	3,054	4,812	3,043		3,043	3,043	3,043
5500-06	Employee Benefits & Taxes	1,962,949	1,785,892	2,065,555	Benefits and taxes for departmental employees.	2,065,556	2,065,556	2,065,556
	TOTAL PERSONNEL SERVICES	6,195,039	5,852,163	6,557,083	5.8% TOTAL	6,503,839	6,503,839	6,503,839
6130-06	OPERATIONS & MAINTENANCE Transportation & Lodging	18,000	27,217	25,000	To pay Sheriffs office expenses for required travel\$ 23,000(training, firearms training, etc.). Includes overnightlodging, meals, tolls, and other costs incidental to travel.New SRD Training, advanced forensic reconstructionTactical/Negotiator Team Specialized Training\$ 1,200	25,000	25,000	25,000
6131-06	Gas, Oil, & Grease	231,417	218,533	231,417	To provide gas for vehicles assigned to the law \$ 231,417 enforcement bureau @ 77,139 gals * \$3.00	231,417	231,417	231,417

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICA	TION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6232-06	Electronic Equipment Repair	21,000	17,424	77,000	Fund repairs and operational costs for radios (mobile/portables) at the Sheriff's Office Radar Calibration.	\$5	,000 17,000	17,000	17,000
					Accident Reconstruction FARO forensic/crime scene mapping cables/license/subscription/EDR Cables/Licenses		,000		
6501-06	Training Supplies	9,750	1,796		Misc Training Supplies Targets, Gun Cleaning Materials First Aid/CPR/AED Supplies Sims Equipment Training Ammo	\$ 1 \$ 2	,250 6,000 ,500 ,000 ,000	6,000	6,000
6314	Ammunition	61,437	55,074		Required firearm training- Law Enforcement 9mm Training Ammo 9mm Duty Ammo Shotgun - Rifle 223 cal - Rifle .308 cal Less Lethal ESU- Smoke, Non-Lethal, Distraction Devices and Gas (Increased Cost of Product)	\$1 \$2 \$6 \$8 \$8	55,922 ,650 ,200 ,200 ,170 ,244 ,584 ,874	55,922	55,922
6509-06	Books, Periodicals, & Subscription	34,858	22,274		New Title 29 and 17A updates CID GPS Tracker \$400, Callyo \$3,600, Dragon Speak \$2914, IAPro/BlueTeam/EiPro \$10,500, lexis nexis (ClearPro) software \$3312, Project Lifesaver \$2,000 DroneSense Software Annual Subscription PowerDMS	\$22 \$3	,500 130,107 ,726 ,500 ,823	130,107	130,107

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICA	TION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6512-06	Training, Education, & Seminars	57,200	46,565		Law enforcement statute literature required by law. incl. LEOM's SBI Livescan Subscription L-tron Camera Software MRAP Axon Vehicle Camera (Annual Subscription) Axon DraftOne Axon BodyCam 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, K-9 handler, Emergency Services Unit, Dive Team, Investigations, School Resource and Response to Active Shooter training. Accident Reconstruction Training Tactical/Negotiator Team Specialized Training NYPD Homicide School - 2 Detectives CSI - Advanced Blood Stain Pattern Analysis - 2 Det. Police 1 Training UAV Training	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	850 1,000 2,310 2,420 24,600 66,378 31,700 3,000 2,000 7,500 6,000 4,500 2,500	57,200	57,200	57,200
6905-06	Medical Supplies	3,500	1,713	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.			3,500	3,500	3,500
6908-06	Clothing- Uniforms	42,000	24,117		Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID. Increase due to uniform cost increases.			37,000	37,000	37,000

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICAT	ΓΙΟΝ		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6910-06	Criminal Investigation	40,470	32,545	48,750	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing (increase)	\$	9,550	40,470	40,470	40,470
					Metro Forensic Unit	\$	27,000			
					Storage facility (property/evidence)	\$	2,700			
6911-06	Canine Supplies & Equipment	20,000	11,030	30,000	General supplies for canine requirements.	\$	20,000	30,000	30,000	30,000
					Food, equipment, Boarding of K9 Dogs and medical					
					expenses for dog Replacement K9 (Murphy)	\$	10,000			
		-	_	-		Ψ	10,000	_	-	_
	TOTAL O&M	539,632	458,289	705,646			TOTAL	633,616	633,616	633,616
		000,002	100,200	100,010			-	000,010	000,010	000,010
	CAPITAL OUTLAY									
7345-06	Vehicles				Cost of reinstalling all equipment on new vehicle; on old					
		539,600	331,200	640,000	vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation.			640,000	640,000	640,000
					Vehicle fit up -9 new vehicles and refit step downs @ \$20000	\$	180,000			
					9 new vehicles (Patrol/CID)- \$50000/ea	\$	450,000			
					Stepdown Emergency Vehicle Equipment (downgraded vehicles from front line patrol)	\$	10,000			
7350-06	Office Equipment	4,000	623	4,000	Replace broken and worn out equipment.			4,000	4,000	4,000
					Internet access for 4 substations at \$50 month.					
7360-06	Employee Safety Equipment	20,150	27,761	18,400	Equipment for employees that enhance agency and public safety.			18,400	18,400	18,400
					Replacement equipment (3 radar units) @ \$3100	\$	9,300			
					Replacement of Misc. Safety Equipment	\$	1,600			
					Long Guns 2 X \$1200	\$	2,400			
					Small item electronics - \$1000.	\$	1,000			
					1 - portable radio units P25/DMR @ \$1,450	\$	1,450			

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICA	ATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
					1 Mobile Radios - \$1,900.	\$	1,900			
					Misc. Firearm Replacement Parts	\$	750			
7367-06	Dive Team	6,500	2.687		Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$3500). Tank fills = \$3000 per year incl.	\$	5,500	5,500	5,500	5,500
		0,000	2,001		inspection, cert., etc.			0,000	0,000	0,000
7366-06	Emergency Services Unit	14,400	12,046	14,400	Misc. Equipment (incl. Night Vision Scope Batteries)	\$	14,400	14,400	14,400	14,400
7368-06	Honor Guard	2,500	360	2,500				2,500	2,500	2,500
7369-06	VIPS	2,000	1,526	2,000				2,000	2,000	2,000
7370-06	Explorers							-		
	TOTAL CAPITAL OUTLAY	589,150	376,203	686,800			TOTAL	686,800	686,800	686,800
	TOTAL LAW ENFORCEMENT	7,323,821	6,686,655	7,949,529			TOTAL	7,824,255	7,824,255	7,824,255
				625,708	·		•	500,434	500,434	500,434
				8.5%				6.8%	6.8%	6.8%
					ENTERPRISE ACTIVITIES TOTAL					3,293,542

ENTERPRISE ACTIVITIES TOTAL	3,293,542
OVERALL DEPARTMENTAL EXPENSES	11,117,797



Sheriff's Office- Cumberland County Jail

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

VENUES					EXPENSES		25-26	
	22-23 Actual	23-24 Actual	24-25 Budget	25-26 Budget	Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	1,818	87	2,000	2,000	16,111,791	6,817,942	119,300	23,049,033
Term Reimbursements	(450)	825	-	-				
US Marshall Service	266,001	-	1,697,250	1,149,750				
ICE	117,650	12,510	50,000	1,149,750				
Work Release	406	-	-					
Other County Inmates	225,294	(104,627)	-	-				
State Dept of Corrections	3,525,176	3,269,002	3,150,000	3,500,000				
Property Taxes	15,355,672		15,969,898	17,247,533				
	\$ 19,491,567	\$ 3,177,797	\$ 20,869,148	\$ 23,049,033	TOTAL DEPT			23,049,03

11-106	DEPARTMENT: SHERIFF				ACTIVITY CEN	NTER: Jail			
				24-25	23-24	25-26			
1.00T //		2021-22	2022-23	ADOPTED	ACTUAL	BUDGET	25-26	25-26 FC	25-26 FINAL
ACCT #	ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	EXPENSE	REQUEST	PRELIM	BUDGET	BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	\$ 5,764,894	\$ 7,050,962	7,872,271	8,541,082	9,928,608	9,606,544	9,606,544	9,606,544
		• • • • • • • • • •							
5401	Overtime	\$ 2,972,936	\$ 1,546,935	1,575,000	846,208	1,636,032	1,636,032	1,636,032	1,636,032
	Employee Benefits & Taxes	3,653,387	3,527,725	3,944,271	3,777,240	4,871,353	4,869,215	4,869,215	4,869,215
	TOTAL PERSONNEL SERVICES	12,391,217	12,125,622	13,391,542	13,164,530	16,435,993	16,111,791	16,111,791	16,111,791
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	\$ 12,351	\$ 12,421	14,500	8,739	14,790	14,500	14,500	14,500
6131	Gas, Oil, & Grease	\$ 29,676	\$ 28,215	27,500	32,161	27,500	27,500	27,500	27,500
6132	Vehicle Repair	\$ 4,373	\$ 21,967	5,500	58,345	10,200	10,000	10,000	10,000
6231	Base Radio Repair	\$ 3,007	\$ 3,751	3,500	122	3,570	3,500	3,500	3,500
6300	Audit Services	\$-	\$-	2,000	-	5,000	2,000	2,000	2,000
6301	Professional Services	\$ 5,965	\$ 27,893	5,000	5,516	20,000	5,000	5,000	5,000
6302	Legal Services	\$ 44,652	\$ 4,095	20,000	21,471	20,000	20,000	20,000	20,000
6303	Contract Special Services	\$ 3,657,368	\$ 3,869,394	3,800,000	3,997,088	4,095,000	4,095,000	4,095,000	4,095,000
6304	Security Services	\$ 1,685	\$ 2,086	1,100	2,106	1,100	2,000	2,000	2,000
6400	Insurance- Building & Contents	\$ 90,939	\$ 92,661	91,122	94,060	100,234	100,234	100,234	100,234
6401	Insurance- Liability	\$ 176,581	\$ 191,003	176,939	182,641	194,633	194,633	194,633	194,633
6402	Insurance- Vehicle	\$ 17,139	\$ 6,386	17,173	17,727	18,890	18,890	18,890	18,890
6500	Office Supplies	\$ 18,669	\$ 17,788	20,000	22,023	20,000	20,000	20,000	20,000
6501	Training Supplies	\$ 23,383	\$ 10,822	15,000	6,182	15,300	12,000	12,000	12,000
6504	Maintenance Supplies	\$ 5,355	\$ 6,163	15,500	8,850	15,500	15,500	15,500	15,500
6505	Printing & Engraving	\$ 149	\$ 565	1,000	1,323	1,000	1,000	1,000	1,000
6506	Postal Expense	\$ 8,068	\$ 17,715	5,500	11,111	5,500	5,500	5,500	5,500
6507	Advertising	\$ 420	\$ 599	2,500	377	1,000	1,000	1,000	1,000
6508	Dues	\$ 2,790	\$ 3,042	1,550	2,104	1,550	1,550	1,550	1,550
6510	Tools & Implements	\$ 1,299	\$ 2,053	3,750	4,222	3,750	3,750	3,750	3,750
6511	Equipment Rental	\$ 18,581	\$ 12,395	12,600	17,473	12,600	12,600	12,600	12,600
6512	Training, Education, & Seminars	\$ 35,589	\$ 40,784	35,000	55,727	15,300	36,100	36,100	36,100
6514	Maintenance Contracts	\$ 62,515	\$ 69,472	43,000	71,756	43,000	43,000	43,000	43,000
6600	Cleaning & Sanitary	\$ 129,901	\$ 106,427	100,000	100,488	102,000	100,000	100,000	100,000
6601	Snow removal & Grounds	\$ 6,524	\$ 2,636	6,000	3,024	6,000	6,000	6,000	6,000
6602	Lots & Grounds Maintenance	\$ 2,654	\$ 4,154	4,000	515	4,000	3,000	3,000	3,000
6603	Building & Structure Repair	\$ 32,513		25,000	26,508	25,000	25,000	25,000	25,000
6604	Heating & Cooling Repair		\$ 28,809	55,000	25,314	55,000	45,000	45,000	45,000
6605	Electrical Repair	\$ 60,113	\$ 28,703	45,000	44,040	45,000	45,000	45,000	45,000

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6606	Painting Repair	\$	13,158	· ·	18,655	15,000	2,446	15,000	15,000	15,000	15,000
6607	Plumbing Repair	\$	43,218		11,670	14,000	15,675	15,000	14,000	14,000	14,000
6609	Equipment Repair	\$	19,413		31,640	35,000	72,340	3,500	3,500	3,500	3,500
6800	Telephone & Communication	\$	24,707		40,708	23,000	36,793	23,000	2,300	2,300	2,300
6801	Electricity Utility	\$	188,404	\$	67,655	200,000	207,057	45,000	200,000	200,000	200,000
6802	Gas Utility	\$	165,194	\$	146,717	175,000	222,672	175,000	175,000	175,000	175,000
6803	Water Utility	\$	19,553	\$	17,015	19,775	18,350	19,775	19,775	19,775	19,775
6804	Sewer Utility	\$	142,796	\$	121,529	130,000	126,639	130,000	130,000	130,000	130,000
6805	Rubbish Removal	\$	25,221	\$	35,975	18,500	31,731	29,500	29,500	29,500	29,500
6806	Fuel Oil	\$	693	\$	5,392	3,000	2,862	3,000	3,000	3,000	3,000
6900	Alternative Sentencing	\$	-	\$	-	5,500	-	5,610	5,610	5,610	5,610
6903	Food & Groceries	\$	714,807	\$	738,367	680,000	835,109	714,000	800,000	800,000	800,000
6904	Institutional Supplies	\$	47,824	\$	73,048	39,000	30,518	39,780	39,000	39,000	39,000
6907	Clothing- Inmates	\$	18,187	\$	21,826	30,000	15,374	29,000	29,000	29,000	29,000
6908	Clothing- Uniforms	\$	34,342	\$	83,583	65,000	63,974	66,300	65,000	65,000	65,000
6912	Booking Supplies	\$	6,992	\$	11,992	15,000	15,192	15,300	15,000	15,000	15,000
6914	Non Food Items - Kitchen	\$	57,845	\$	70,907	40,000	69,320	40,800	45,000	45,000	45,000
6917	PREA/ACA	\$	6,750	\$	6,750	13,000	-	13,260	13,000	13,000	13,000
9954	Drug Testing	\$	3,102	\$	4,584	12,000	11,877	12,240	10,000	10,000	10,000
6950	Pre-Trial Expenses	\$	342,104	\$	361,934	310,000	373,218	335,000	335,000	335,000	335,000
	TOTAL O&M		6,357,423		6,505,294	6,397,509	6,972,156	6,612,482	6,817,942	6,817,942	6,817,942
	CAPITAL OUTLAY		-,, -		-,, -	-,,	-,- ,	-,-,-	-,- ,-	- , - , -	-,- ,-
7305	Cameras	\$	-	\$	-	9,000	-	9,180	9,000	9,000	9,000
7345	Vehicles			\$	23,987		-	11,220	40,800	40,800	40,800
7350	Office Equipment	\$	-	\$	2,345	3,500	2,583	40,800	3,500	3,500	3,500
7360	Safety Equipment	\$	24,288	\$	21,182	35,000	18,294	3,570	25,000	25,000	25,000
7325	Furniture & Fixtures	\$	11,023		11,211	20,000	5,041	30,600	11,000	11,000	11,000
7355	Computer Hardware	\$	22,414		26,320	30,000	31,578	35,700	30,000	30,000	30,000
7410	Fixtures/CIP	Ť	,	Ť	20,020	00,000	01,010	-	00,000	00,000	00,000
	TOTAL CAPITAL OUTLAY		57,726		85,045	97,500	57,496	131,070	119,300	119,300	119,300
	TOTAL ACTIVITY CENTER	1	8,806,365	1	8,715,961	19,886,551	20,194,182	23,179,545	23,049,033	23,049,033	23,049,033
	•							3,292,994	3,162,482	3,162,482	3,162,482
								-, - ,	-, - ,	-, - ,	-, - ,

15.9% 15.9%

16.6%

15.9%

1E+06	DEPARTMENT: SHERIFF				ACTIVITY CENTER: JAIL			
ACCT #	ACCOUNT DESCRIPTION	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	8,350,237	8,541,082	9,564,354	Unfunded 48 (44) Positions - 42 CO's; 2 Community Program Officers; 1 Records; 3 Sgts.	9,606,544	9,606,544	9,606,544
				194,254 170,000	Reinstate 2 Sgts Reinstate 2 Community Program Officer (estimated) Current Funded Roster - 86 CO's; 2 (2) CPO's; 12 (2) Sgts; 7 Lts; 2 Captains & 1 Major			
5401	Overtime	1,657,688	846,208	1,636,032		1,636,032	1,636,032	1,636,032
5510 5520	Health Insurance Retirement	1,995,138 1,153,417	1,788,189 1,037,794	2,376,635 1,335,323		2,376,635 1,326,624	2,376,635 1,326,624	2,376,635 1,326,624
5530 5540 5560	Social Security Workers Comp Deferred Comp	760,659 260,000 7,000	710,235 236,195 4,827	865,695 286,000 7,700		860,057 286,000 19,899	860,057 286,000 19,899	860,057 286,000 19,899
т	Employee Benefits & Taxes OTAL PERSONNEL SERVICES	4,176,214	<u>3,777,240</u> 13,164,530	<u>4,871,353</u> 16,435,993	Benefits and taxes for departmental employees. 15.9% TOTAL	<u>4,869,215</u> 16,111,791	4,869,215 16,111,791	4,869,215 16,111,791
6130	OPERATIONS & MAINTENANCE	14,500	8,739	14,790	Travel expenses for trainings, conferences and out of state transports	14,500	14,500	14,500
6131	Gas, Oil, & Grease	27,500	32,161	27,500	Fuel expenses for inmate transports	27,500	27,500	27,500

6132	Vehicle Repair	10,000	58,345	10,200	Repairs to transport vehicles	10,000	10,000	10,000
6231	Base Radio Repair	3,500	122	3,570	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	5,516	5,000	Miscellaneous professional services	5,000	5,000	5,000
6302	Legal Services	20,000	21,471	20,000	Legal expenses specific to Jail	20,000	20,000	20,000
6303	Contract Special Services	3,900,000	3,997,088	4,095,000	Inmate Medical Contract and Associated fees, including 3rd part oversight, maintenance of electronic inmate records systems, and other miscellaneous medical staff expenses	4,095,000	4,095,000	4,095,000
6304	Security Services	1,100	2,106	1,100	Alarm monitoring	2,000	2,000	2,000
6400	Insurance- Building & Contents	91,122	94,060	100,234	Portion of overall County P&L Insurance	100,234	100,234	100,234
6401	Insurance- Liability	176,939	182,641	194,633	Portion of overall County P&L Insurance	194,633	194,633	194,633
6402	Insurance- Vehicle	17,173	17,727	18,890	Portion of overall County P&L Insurance	18,890	18,890	18,890
6500	Office Supplies	20,000	22,023	20,000	Miscellaneous office supplies	20,000	20,000	20,000
6501	Training Supplies	15,000	6,182	15,300	Supplies and Software specific to trainings, including practice ammo	12,000	12,000	12,000
6504	Maintenance Supplies	15,500	8,850	15,500	Minor maintenance supplies	15,500	15,500	15,500
6505	Printing & Engraving	1,000	1,323	1,000	Forms and certificates of achievement	1,000	1,000	1,000
6506	Postal Expense	5,500	11,111	5,500	Postal expenses for meter & rental	5,500	5,500	5,500
6507	Advertising	1,000	377	1,000	Various advertising for jail activiites	1,000	1,000	1,000
6508	Dues	1,550	2,104	1,550	Funding for continued affiliation with regional and national associations	1,550	1,550	1,550
6510	Tools & Implements	3,750	4,222	3,750	Purchase of various tools for jail facilities crew	3,750	3,750	3,750

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6511	Equipment Rental	12,600	17,473	12,600	Rental of various equipment used in the facility.	12,600	12,600	12,600
6512	Training, Education, & Seminars	35,000	55,727	36,100	Ongoing educational needs for staff development. Conferences local, regional and national	36,100	36,100	36,100
6514	Maintenance Contracts	43,000	71,756	43,000	HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers	43,000	43,000	43,000
6600	Cleaning & Sanitary	100,000	100,488	102,000	Supplies for the upkeep of the jail complex	100,000	100,000	100,000
6601	Snow removal & Grounds	6,000	3,024	6,000	Removal of snow on the complex	6,000	6,000	6,000
6602	Lots & Grounds Maintenance	4,000	515	4,000	Various supplies - loam, seed, hardscape	3,000	3,000	3,000
6603	Building & Structure Repair	25,000	26,508	25,000	Doors, walls, ceilings, stairs, windows, locks, carpeting etc.	25,000	25,000	25,000
6604	Heating & Cooling Repair	55,000	25,314	55,000	Heating and Cooling repair for jail	45,000	45,000	45,000
6605	Electrical Repair	45,000	44,040	45,000	Lighting, door controls, power outlets, mechanical infrastructure	45,000	45,000	45,000
6606	Painting Repair	15,000	2,446	15,000	Prevention and ongoing maintenance	15,000	15,000	15,000
6607	Plumbing Repair	14,000	15,675	14,000	Prevention and ongoing maintenance	14,000	14,000	14,000
6609	Equipment Repair	35,000	72,340	3,500	Various repairs for jail equipment	3,500	3,500	3,500
6800	Telephone & Communication	23,000	36,793	23,000	Telephone costs for the jail complex	2,300	2,300	2,300
6801	Electricity Utility	200,000	207,057	200,000	Electrical costs for jail complex	200,000	200,000	200,000
6802	Gas Utility	175,000	222,672	175,000	Natural gas costs for jail complex	175,000	175,000	175,000
6803	Water Utility	19,775	18,350	19,775	Water costs associated with the jail	19,775	19,775	19,775

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6804	Sewer Utility	130,000	126,639	130,000	Sewer costs based off from water cfs	130,000	130,000	130,000
6805	Rubbish Removal	29,500	31,731	29,500	Removal of solid waste from complex	29,500	29,500	29,500
6806	Fuel Oil	3,000	2,862	3,000	Fuel associated with various pieces of equipment	3,000	3,000	3,000
6900	Alternative Sentencing	5,500		5,610	Electronic Monitoring Services	5,610	5,610	5,610
6903	Food & Groceries	700,000	835,109	714,000	Food costs associated with kitchen meal preparation for 350+/- inmates	800,000	800,000	800,000
6904	Institutional Supplies	39,000	30,518	39,780	Various supplies to aid the jail operation. Paper towels, toilet paper, blankets etc	39,000	39,000	39,000
6907	Clothing- Inmates	30,000	15,374	29,000	Inmate uniforms, shoes, jackets	29,000	29,000	29,000
6908	Clothing- Uniforms	65,000	63,974	66,300	Jail staff uniforms and accessories	65,000	65,000	65,000
6912	Booking Supplies	15,000	15,192	15,300	Supplies associated with intake bookings	15,000	15,000	15,000
6914	Non Food Items - Kitchen	40,000	69,320	40,800	Various costs associated with running a commercial kitchen	45,000	45,000	45,000
6917	PREA/ACA	13,000		13,260	Costs associated with National Accreditation	13,000	13,000	13,000
9954	Drug Testing	12,000	11,877	12,240	Costs associated with drug testing at the jail	10,000	10,000	10,000
6950	Pre-Trial Expenses	335,000	373,218	335,000	Contract with Maine Pre-Trial	335,000	335,000	335,000
	TOTAL O&M	6,556,509	6,972,156	6,769,282		6,817,942	6,817,942	6,817,942
7305	CAPITAL OUTLAY Cameras	9,000		9,180	Security cameras for the facility	9,000	9,000	9,000
7345	Vehicles	40,000		11,220	Transport vehicle for inmate transport	40,800	40,800	40,800

7350	Office Equipment	3,500	2,583	40,800	Various replacement of office equipment		3,500	3,500	3,500
7360	Safety Equipment	35,000	18,294	3,570	Various forms of safety equipment of the jail		25,000	25,000	25,000
7325	Furniture & Fixtures	11,000	5,041		Replacement and repair of furniture and vaious types of fixtures as jail		11,000	11,000	11,000
7355	Computer Hardware	30,000	31,578	35.700	Annual upkeep and replacement of computer hardware in jail		30,000	30,000	30,000
7410	Fixtures/CIP	-	-	-			-		
	TOTAL CAPITAL OUTLAY	128,500	57,496	131,070	т	TOTAL	119,300	119,300	119,300
	TOTAL LAW ENFORCEMENT	20,869,148	20,194,182	23,336,345	Т	TOTAL	23,049,033	23,049,033	23,049,033
				2,467,197			2,179,885	2,179,885	2,179,885
				11.8%			10.4%	10.4%	10.4%

ENTERPRISE ACTIVITIES TOTAL	2,591,844
OVERALL DEPARTMENTAL EXPENSES	25,640,877



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.

	REVEN	UES					EXPENSES		25-26	
		2021 Actual	2022 Actual	23-24 Actual	25-26 Budget		Labor	O&M	Capital	TOTAL
ľ	CIV	147,217	185,239	300,038	420,000	Civil Process	454,870	57,317	2,000	514,187
					\$ 420,000					

Enterprise Fund:

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

Statistics	Personnel			
		Full Time	Part Time	ENTERPRIS
The Civil Division of the Sheriff's Office served	ADMINISTRATIVE CIVIL DEPUTY	1		
approximately 10,000 services per year	CIVIL DEPUTY	3		
(See above list for types of services)				
Areas served from this office:				
Portland				
South Portland				
Cape Elizabeth				
Scarborough				
Westbrook		4	0	0
Windham			•	
Other areas served by "outside enterprise deputies"				

11-106	DEPARTMENT: SHERIFF					NTER: CIVIL P	ROCESS		
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	-	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES				Ũ	I & part time sta	1		
	Wages & Salaries(FT)	220,989	227,855	257,507	265,764	348,665	348,665	348,665	348,665
5500-08	Employee Benefits & Taxes	90,932	79,916	100,526	91,261	106,204	106,205	106,205	106,205
	TOTAL PERSONNEL SERVICES	311,921	307,771	358,033	357,025	454,869	454,870	454,870	454,870
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	25,938	22,166	37,000	21,745	37,000	37,000	37,000	37,000
	Office Supplies	328	1,179	1,500	681	1,500	1,500	1,500	1,500
6505-08	Printing & Engraving	1,000	-	750	1,290	750	750	750	750
6506-08	Postal Expenses	6,876	1,435	13,460	5,050	13,460	13,460	13,460	13,460
	NEW LINE ITEM Training, Education, & Seminars			750		1,000	1,000	1,000	1,000
6800-08	Telephone & Communication	1,872	1,794	2,000	1,649	2,007	2,007	2,007	2,007
6908-08	Clothing- Uniforms	1,200	1,200	1,200	1,240	1,600	1,600	1,600	1,600
	TOTAL O&M	37,215	27,774	56,660	31,655	57,317	57,317	57,317	57,317
	CAPITAL OUTLAY								
7350-08	Office Equipment			2,000	274	2,000	2,000	2,000	2,000
	TOTAL CAPITAL OUTLAY	-	-	2,000	274	2,000	2,000	2,000	2,000
	TOTAL ACTIVITY CENTER	349,135	335,545	416,693	388,954	514,186	514,187	514,187	514,187
		549,135	555,545	410,093	566,954	97,493	97,493	97,493	97,493
						23.4%		,	

11-106	DEPARTMENT: SHERIFF				ACTIVITY CENTER: CIVIL PROCESS				
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES								
5120-08	Wages & Salaries (FT)	257,507	265,764		Wages for full & part time staff.		268,086	268,086	268,086
					Full-time Civil Deputy (including benefits)		80,579	80,579	80,579
	Health Insurance	46,759	42,832	50,771			50,771	50,771	50,771
	Retirement	25,501	20,141	25,501			25,501	25,501	25,501
	Social Security	19,699	20,696	20,509			20,509	20,509	20,509
	Workers Comp	8,567	7,593	9,424			9,424	9,424	9,424
5560	Deferred Comp								
5500-08	Employee Benefits & Taxes	100,526	91,261	106,204	Benefits and taxes for Civil Deputies.		106,205	106,205	106,205
	TOTAL PERSONNEL SERVICES OPERATIONS & MAINTENANCE	358,033	357,025	454,869	27%	TOTAL	454,870	454,870	454,870
6130-08	Transportation & Lodging	37,000	21,745	37,000	Mileage reimbursements for process serving.		37,000	37,000	37,000
6500-08	Office Supplies	1,500	681		Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.		1,500	1,500	1,500
6505-08	Printing & Engraving	750	1,290	750			750	750	750
6506-08	Postal Expenses	13,460	5,050		Postage fees for process serving. Postage rate increase by \$0.02		13, 4 60	13, 4 60	13,460
6512-08	NEW LINE ITEM Training, Education, &	750		1,000	Training for Civil Deputies. (Added untrained \$ employees for PoliceOne)	1,000	1,000	1,000	1,000
6800-08	Telephone & Communication	2,000	1,649	2.007	Purchase Iphones \$	104	2,007	2,007	2,007
		,	,		Monthly data plans - 4 phones @ \$39 per \$ month * 12 months.	1,872	,	,	,
				-	Phone cases - 1 @ \$15 \$	15			
				-	Powerblocks - 1 @ \$16 \$	16			
6908-08	Clothing- Uniforms	1,200	1,240	1,600	Uniform and clothing expenses - 4 @ \$400		1,600	1,600	1,600
	TOTAL O&M CAPITAL OUTLAY		31,655	57,317		TOTAL	57,317	57,317	57,317 PROCESS
7350-08	Office Equipment	2,000	274	2,000	Office equipment for Civil division.		2,000	2,000	2,000

COUNTY OF CUMBERLAND

ACCT #		ADOPTED	-	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUST				25-26 FINAL BUDGET
					3 chairs - \$500/piece, replace old/broken	\$ 1,500			
	TOTAL CAPITAL OUTLAY	2,000	274	2,000		TOTAL	2,000	2,000	2,000
	TOTAL CIVIL PROCESS	416,693	388,954	514,186		TOTAL	514,187	514,187	514,187
				97,493			97,493	97,493	97,493
				23.4%			23.4%	23.4%	23.4%

CIVIL PROCESS



Cumberland **County**

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.

REVEN	UES				_	EXPENSES		25-26	
	2021 Actual	2022 Actual	23-24 Actual	25-26 Budget	Type of Revenue	Labor	O&M	Capital	TOTAL
Deeds	16,182	825	538	2,500	Register of Deeds - Misc. Revenue	699,538	154,700	4,000	858,238
Deeds	2,612,207	1,721,910	1,255,244	1,350,000	Register of Deeds - Recording Fees				
Deeds	2,090,867	1,931,058	1,534,010	1,450,000	Register of Deeds - Transfer Tax	7			
Deeds	278,665	167,754	92,079	155,000	Register of Deeds - Copies				
Deeds	-								
Deeds	\$ 4,997,921	\$ 3,821,547	\$ 2,881,871	\$ 2,957,500					

tatistics	Personnel		
		Full Time	Part Time
Approx number of recorded documents	REGISTER OF DEEDS	1	
each year, deeds etc 50,000	DEPUTY REGISTER	1	
Average number of plans 500	CLERK II	5	
Revenues derived from recording is \$1.4 million			
Transfer tax to State at 90% \$ 14,000,000			
Transfer tax to the County \$ 1,400,000		7	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-107	DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES		0	ull & part time	1				
	Wages & Salaries (FT)	352,563	381,137	458,024	384,694	480,958	480,958	480,958	480,958
5401	Overtime	-	-	-	-	-	-	-	-
5500	Employee Benefits & Taxes	161,255	148,041	199,141	177,338	- 218,580	- 218,580	218,580	218,580
	TOTAL PERSONNEL SERVICES		529,178	657,165	562,032	699,538	699,538	699,538	699,538
	TOTAL PERSONNEL SERVICES	515,010	529,170	057,105	502,052	099,550	099,550	099,550	099,550
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	173	851	5,500	5,265	5,500	5,500	5,500	5,500
6500	Office Supplies	4,290	5,411	6,000	5,046	6,000	6,000	6,000	6,000
6505	Printing & Engraving	375	240	700	616	700	700	700	700
6506	Postal Expenses	10,833	10,136	12,000	10,045	12,000	12,000	12,000	12,000
6507	Advertising	-	-	-	-	-	-	-	-
6508	Dues	430	430	500	480	500	500	500	500
6512	Training & Education	200	700	2,500	1,155	2,500	2,500	2,500	2,500
6513	Leases & Service Agreements	170,045	148,308	140,000	131,371	120,000	120,000	120,000	120,000
6800	Telephone & Communication	4,952	5,262	6,000	6,969	7,500	7,500	7,500	7,500
	TOTAL O&M	191,300	171,338	173,200	160,947	154,700	154,700	154,700	154,700
	CAPITAL OUTLAY								
7350	Office Equipment	2,776	3,604	4,000	2,298	4,000	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	2,776	3,604	4,000	2,298	4,000	4,000	4,000	4,000
	TOTAL DEPARTMENT	707,894	704,120	834,365	725,277	858,238	858,238	858,238	858,238
					•	23,873	23,873	23,873	23,873
						2.9%	2.9%	2.9%	2.9%

REGISTRY OF DEEDS

COUNTY OF CUMBERLAND

11-107										
ACCT #		ADOPTED		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET		
	PERSONNEL									
5120	Wages & Salaries (FT)	458,024	384,694	480,958	Wages for full-time departmental staff.	480,958	480,958	480,958		
5401	Overtime				Wages for required overtime work.					
5510	Health Insurance	130,076	119,808	140,934		140,934	140,934	140,934		
5520	Retirement	30,118	25,473	36,663		36,663	36,663	36,663		
5530	Social Security	35,039	28,505	36,793		36,793	36,793	36,793		
5540	Workers Comp	2,116	1,875	2,328		2,328	2,328	2,328		
5560	Deferred Comp	1,792	1,677	1,862		1,862	1,862	1,862		
5500	Employee Benefits & Taxes TOTAL PERSONNEL SERVICES	<u>199,141</u> 657,165	<u>177,338</u> 562,032	<u>218,580</u> 699,538	Taxes and benefits for departmental employees. 6.4% TOTAL	<u>218,580</u> 699,538	<u>218,580</u> 699,538	<u>218,580</u> 699,538		
6130	OPERATIONS & MAINTENANCE Transportation & Lodging	5,500	5,265	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	5,046	6,000	General office supplies used in the Registry, Soap for bathrooms and kitchen, used by Registry and Assessing Subscription to Portland Press Herald, Water (used by	6,000	6,000	6,000		
					public and Assessing)					
6505	Printing & Engraving	700	616	700	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	700	700	700		
6506	Postal Expenses	12,000	10,045	12,000	Registry postal costs in mail back of original docs	12,000	12,000	12,000		
6507	Advertising				Posting position vacancies.					

REGISTRY OF DEEDS

ACCT #		ADOPTED	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6508	Dues	500	480	500	Membership fees associated with the Registry of Deeds Association, PRIA	500	500	500
6512	Training & Education	2,500	1,155	2,500	Seminars & Supervisor Training, PRIA Conference	2,500	2,500	2,500
6513	Leases & Service Agreements	140,000	131,371		Avenu contract (with maintenance.) Lease copy machines. (1) Plan machine contract. Records retention Postage Meter lease/maintenance?	120,000	120,000	120,000
6800	Telephone & Communication	6,000	6,969	7,500	Telephone exp at Pearl Street @ \$380 Time Warner Internet \$175 month	7,500	7,500	7,500
	TOTAL O&M	173,200	160,947	154,700	TOTAL	154,700	154,700	154,700
7350	CAPITAL OUTLAY Office Equipment	4,000	2,298	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	4,000	4,000
								<u> </u>
	TOTAL CAPITAL OUTLAY	4,000	2,298	4,000	TOTAL	4,000	4,000	4,000
	TOTAL DEEDS	834,365	725,277	858,238	TOTAL	858,238	858,238	858,238
				23,873 2.9%		23,873 2.9%	23,873 2.9%	23,873 2.9%



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.

REVEN	UES					EXPENSES		25-26	
	2021 Actual	2022 Actual	23-24 Actual	25-26 Budget		Labor	O&M	Capital	TOTAL
Prob	660,918	713,005	801,565	675,000	Register of Probate - Fees	739,742	245,200	-	984,942
Prob	53,842	48,748	47,870	45,000	Register of Probate - Notices				
Prob	33,719	30,645	31,176	25,000	Register of Probate - Abstracts				
Prob	20,983	22,047	16,735	17,000	Register of Probate - Handling				
Prob	32,220	38,832	33,995	22,000	Register of Probate - Forms				
Prob	\$ 801,682	\$ 853,277	\$ 931,341	\$ 784,000					

tatistics			Personnel		
			PROBATE	Full Time	Part Time
Some general statistics:	2022	2023*	REGISTER OF PROBATE	1	
Estate Matters	1551	1431	DEPUTY REGISTER	1	
Guardianship Matters	356	690	CLERK II	4	
Name Changes	319	299	JUDGE OF PROBATE	1	
Adoption Matters	48	29	LEGAL ASSISTANT	1	
Foreign Domilicary	80	63			
Civil Matters	0	0			
Annual types of cases:	2,354	2,512			
* 2022 Figures are from 1/1/	22 += 11/27/	22			
* 2023 Figures are from 1/1/	23 to 11/2//.	23		8	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-108	DEPARTMENT: REGISTRY OF PROBATE								
ACCT #	ACCOUNT DESCRIPTION	-	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	405,607	424,724	506,549	465,508	530,169	530,169	530,169	530,169
5500	Employee Benefits & Taxes	143,575	153,779	201,078	173,705	209,573	209,573	209,573	209,573
	TOTAL PERSONNEL SERVICES	549,182	578,503	707,627	639,213	739,742	739,742	739,742	739,742
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	324		2,500	563	2,500	1,500	1,500	1,500
6301	Professional Services	4,849		5,000	6,585	7,000	7,000	7,000	7,000
6305	Stenographer - Transcripts	251		-	1,015	1,250	1,250	1,250	1,250
6306	Attorneys - Court Appointed	40,609		75,000	145,900	150,000	130,000	130,000	130,000
6401	Insurance- Liability	264		400	493	500	500	500	500
6500	Office Supplies	6,639		7,500	7,849	8,000	8,000	8,000	8,000
6505	Printing & Engraving	345		750	1,294	1,500	1,000	1,000	1,000
6506	Postal Expenses	10,170		12,000	15,411	15,000	15,000	15,000	15,000
6507	Advertising	13,121		12,000	8,487	9,000	9,000	9,000	9,000
6508	Dues	400		550	500	600	600	600	600
6509	Books, Periodicals, & Subscriptions	5,702		6,500	7,550	8,000	8,000	8,000	8,000
6512	Training, Education, & Seminars	100		1,000	632	1,000	1,000	1,000	1,000
6513	Leases & Service Agreements	1,823		1,900	1,373	1,900	1,400	1,400	1,400
6700	Abstract Fees	18,258		20,000	17,361	20,000	20,000	20,000	20,000
6800	Telephone & Communication	944		950	424	950	950	950	950
6807	Visitor Expenses	33,475		40,000	38,744	40,000	40,000	40,000	40,000
	TOTAL O&M	137,272	-	186,050	254,179	267,200	245,200	245,200	245,200
	CAPITAL OUTLAY								
7325	Furniture & Fixtures			-	-	-	-	-	-
7355	Computer Hardware			-	-	-	-	- I	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL DEPARTMENT	686,455	578,503	893,677	893,393	1,006,942	984,942	984,942	984,942
						113,265	91,265	91,265	91,265
						12.7%			

REGISTRY OF PROBATE

11 100	1-108 DEPARTMENT: REGISTRY OF PROBATE 2024-25 23-24 25-26									
ACCT #		ADOPTED		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM		25-26 FINA BUDGET		
	PERSONNEL									
5120	Wages & Salaries (FT)	506,549	465,508	530,169	Wages for full & part time staff. *we would like to discuss hiring a part time administrative assistant.	530,169	530,169	530,169		
5510	Health Insurance	117,885	105,667	128,676		128,676	128,676	128,676		
	Retirement	35,894	29,600	31,215		31,215	31,215	31,21		
	Social Security	38,751	34,612	40,558		40,558	40,558	40,55		
	Workers Comp	1,384	1,226	1,522		1,522	1,522	1,52		
	Deferred Comp	7,164	2,600	7,602		7,602	7,602	7,60		
5500	Employee Benefits & Taxes	201,078	173,705	209,573	Benefits and taxes for departmental employees.	209,573	209,573	209,57		
	TOTAL PERSONNEL SERVICES	707,627	639,213	739,742	4.5% TOTAL	739,742	739,742	739,74		
	OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	2,500	563	2,500	Direct travel expenses related to judicial conferences, registers' meetings, educational seminars/workshops, leglislative hearings.	1,500	1,500	1,50		
0004		5 000	0.505	7 000		7 000	7 000	7.00		
6301	Professional Services	5,000	6,585	7,000	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 however does use a paralegal for some of the more unwieldy cases	7,000	7,000	7,00		
6305	Stenographer - Transcripts		1,015	1,250	Expenses for recording and transcription	1,250	1,250	1,25		

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM		25-26 FINAL BUDGET
6306	Attorneys - Court Appointed	75,000	145,900	150,000	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 and we continue to see a rise in the amount of attorneys needed as well as increasing hourly rates for attorneys to \$150 to continue to attract attorneys to court appointed work.	130,000	130,000	130,000
6401	Insurance- Liability	400	493	500	Liability Insurance \$138; MCCA RISK POOL \$192.52; BROKER FEE \$21.64	500	500	500
6500	Office Supplies	7,500	7,849	8,000	Paper, electronic storage media, toner, docket pages, case folders and label system, reproduction supplies, office sundries	8,000	8,000	8,000
6505	Printing & Engraving	750	1,294	1,500	Printing of official probate and court forms for resale: general office printing, including letterhead, envelopes, will security labels, receipts, forms, cards: public information and education materials and brochures	1,000	1,000	1,000
6506	Postal Expenses	12,000	15,411	15,000	Toner Cartridges (From IT Budget) Postage	15,000	15,000	15,000
6507	Advertising	12,000	8,487	9,000	Newspaper legal notice advertising. We no longer have to publish name changes therefore our expenses have gone down on this line item.	9,000	9,000	9,000
6508	Dues	550	500		ME Probate Judges \$275; Nat'l College of Probate \$150; Cleaves Law Library \$150; ME Assn. Registers \$100	600	600	600
6509	Books, Periodicals, & Subscriptions	6,500	7,550		Bar Directory; Law books and statutes updates: Probate & Family Law, Civil Rules;	8,000	8,000	8,000

REGISTRY OF PROBATE

COUNTY OF CUMBERLAND

1,000		1,000
1,40	0 1,400	
1,40	1,400	1,400
		1,400
20,000	0 20,000	20,000
95	0 950	950
40,000	0 40,000	40,000
-		
JTAL 243,20	243,200	243,200
	95 40,00	20,000 20,000 950 950 40,000 40,000 OTAL 245,200

REGISTRY OF PROBATE

ACCT #		ADOPTED	-	25-26 BUDGET REQUEST				25-26 FINAL BUDGET
	TOTAL CAPITAL OUTLAY	-	-	-	TOTAL	-	-	-
	TOTAL PROBATE	893,677	893,393	1,006,942	TOTAL	984,942	984,942	984,942
				113,265		91,265	91,265	91,265
				12.7%		10.2%	10.2%	10.2%

Cumberland **County** 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					EXPENSES		25-26	
	2021 Actual	2022 Actual	23-24 Actual	25-26 Budget	Labor	O&M	Capital	TOTAL
		No revenues	-		562,116	152,882	1,000	715,998
				\$-				

Statistics	Personnel		
		Full Time	Part Time
Process cash exceeding \$50 million dollars annually	Finance Director	1	
Produce over 21,000 paychecks annually	Accounting Clerk	2	0
Administer benefits for 400 employees	Payroll Supervisor	1	
Purchase orders for over \$1.3 million annual	AP Clerk	1	
Pay over 10,000 invoices annually			
Provide all financial reporting and analysis		5	0
Preparation and completion finance audit			-

11-109	DEPARTMENT: FINANCE				FINANCE DEF	PARTMENT			
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES		Wages for ful	& part time sta	1				
	Wages & Salaries (FT)	360,188		326,058	454,658	427,015	427,015	427,015	427,015
	Overtime	534		500	277	515	515	515	515
5500	Employee Benefits & Taxes	117,656		132,539	151,935	134,586	134,586	134,586	134,586
	TOTAL PERSONNEL SERVICES	478,378	-	459,097	606,870	562,116	562,116	562,116	562,116
6130	Transportation & Lodging	3		3,000	2,676	3,000	3,000	3,000	3,000
6300	Accounting & Audit Fees	23,500		26,000	58,200	32,000	32,000	32,000	32,000
6401	Insurance- Liability	84		400	-	-	-	-	-
6500	Office Supplies	4,424		4,000	3,355	4,000	4,000	4,000	4,000
6505	Printing & Engraving	566		550	248	550	550	550	550
6506	Postal Expenses	3,913		5,000	5,725	5,500	5,500	5,500	5,500
6508	Dues	1,145		1,700	1,427	1,700	1,700	1,700	1,700
6512	Training, Education, & Seminars	1,232		3,000	2,561	3,200	3,200	3,200	3,200
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract	69,661		72,900	72,419	100,432	100,432	100,432	100,432
6800	Telephone & Communication	719		2,500	2,092	2,500	2,500	2,500	2,500
	TOTAL O&M CAPITAL OUTLAY	105,247	-	119,050	148,703	152,882	152,882	152,882	152,882
7325	Furniture & Fixtures			1,000	588	1,000	1,000	1,000	1 000
1323				, í	588	· ·		<i>'</i>	1,000
	IOTAL CAPITAL OUTLAY	-	-	1,000	880	1,000	1,000	1,000	1,000
	DEPARTMENT TOTAL	583,625	-	579,147	756,161	715,998	715,998	715,998	715,998
						136,851	136,851	136,851	136,851
						23.6%	23.6%	23.6%	23.6%

11-109	DEPARTMENT: FINANCE			_	Department- FINANCE DEPARTMENT			
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.			
5120	Wages & Salaries (FT)	326,058	454,658	427,015	Wages for full-time departmental staff.	427,015	427,015	427,015
5401	Overtime	500	277	515	Wages for required overtime work.	515	515	515
5510	Health Insurance	72,915	71,065	71,931		71,931	71,931	71,931
5520	Retirement	33,258	45,313	35,402		35,402	35,402	35,402
5530	Social Security	24,982	34,331	25,731		25,731	25,731	25,731
5540	Workers Comp	1,384	1,226	1,522		1,522	1,522	1,522
5560	Deferred Comp	-						
5500	Employee Benefits & Taxes	132,539	151,935	134,586	Taxes and benefits for departmental staff.	134,586	134,586	134,586
	TOTAL PERSONNEL SERVICES	459,097	606,870	562,116	22.4%	562,116	562,116	562,116
6130	OPERATIONS & MAINTENANCE Transportation & Lodging	3,000	2,676	3,000	Costs to attend conferences and mileage	3,000	3,000	3,000
6300	Accounting & Audit Fees	26,000	58,200	32,000	Annual Audit Fees and ACFR prep	32,000	32,000	32,000
6401	Insurance- Liability	400			Departmental share of insurance costs.			
6500	Office Supplies	4,000	3,355	4,000	Departmental office supply costs.	4,000	4,000	4,000
6505	Printing & Engraving	550	248	550	Envelope, pr checks, ap checks and printing . NO Budget Books	550	550	550
6506	Postal Expenses	5,000	5,725	5,500	Postage costs.	5,500	5,500	5,500
6508	Dues	1,700	1,427	1,700	GFOA. For Finance and County- Increase due to pop increase	1,700	1,700	1,700
6512	Training, Education, & Seminars	3,000	2,561	3,200	NESGFOA Conference, day classes	3,200	3,200	3,200

11-109	DEPARTMENT: FINANCE		_	_	Department- FINANCE DEPARTMENT			
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET		25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
6513	Leases & Service Agreements				Photocopier			
6514	Maintenance Contract	72,900	72,419	100,432	Maintenance contract for munis software\$ 52,7AOD was \$21,300 New TCP is \$14,313.\$ 14,3New Scheduling Software Aladtec\$ 33,4	13	2 100,432	100,432
6800	Telephone & Communication TOTAL O&M	<u>2,500</u> 119,050	<u>2,092</u> 148,703	<u>2,500</u> 152,882	Phone expenses. Cell phone \$40 stipend	<u>2,500</u> 152,882		<u>2,500</u> 152,882
7325	CAPITAL OUTLAY Furniture & Fixtures CAPITAL OUTLAY TOTAL FINANCE	,	588 588 756,161	1,000 1,000 715,998	Office replacement needs.	1,000 1,000 JL 715,998	0 1,000	1,000 1,000 715,998
	TOTALTINANOL	575,147	730,101	136,851		136,85		136,851
				23.6%		23.69	6 23.6%	23.6%



Cumberland County Regional Communications Center Melinda Dyer, Director

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

25-26

		24-25	25-26		Labor	O&M	Capital	TO
Revenue	Service	REVENUES	REVENUES		3,671,233	355,557	1,000	4,0
Baldwin	Fire & Rescue	12,950	13,339	1				
Bridgton	PP/FD/EMS	136,859	140,964					
Casco	Fire & Rescue	31,064	31,996					
Chebeague Island	Fire & Rescue	2,905	2,992					
Cumberland	Fire/Res/PD	214,028	220,449					
Frye Island	Fire/Res/PD	3,976	4,095					
Gorham	Fire/Res/PD	463,167	479,612					
Gray	Fire & Rescue	70,452	72,565					
Harpswell	Fire & Rescue	42,864	21,474					
Harrison	Fire & Rescue	20,848	44,150					
Long Island	Fire & Rescue	1,994	2,053					
Naples	Fire & Rescue	33,441	34,444					
New Gloucester	Fire & Rescue	48,360	49,810					
North Yarmouth	Fire & Rescue	34,693	35,734					
Pownal		13,342	13,743					
Raymond	Fire & Rescue	38,647	39,806					
Sebago		16,282	17,273					
Standish	Fire & Rescue	87,279	92,594					
Windham	Fire/Res/PD	465,643	479,612					
Verizon Lease		24,000	24,000]				
		1,762,794	1,820,705]				

Statistics

Personnel

Statistics	F EI SUIIIEI		
	Communications	Full Time	Part Time
The CCRCC serves as the primary dispatch center for 19	COMMUNICATIONS DIRECTOR	1	
communities in Cumberland County.	DEPUTY DIRECTOR	1	
	LEAD SUPERVSIOR	1	
In 2023 we handled 105,231 calls for service.	SHIFT SUPERVISOR	7	
In 2023 we anwsered 36,756 emergency 9-1-1 calls.	DISPATCHER	27.5	
In 2022 we handled 95,529 calls for service			
In 2022 we anwsered 35,376		37.5	0

OPERATIONS & MAINTENANCE Image of the state	11-110	DEPARTMENT: COMMUNICATIONS					NTER: COMMU	JNICATIONS		
ACCT # ACCUAIL ACTUAL ACTUAL ACTUAL BUDGET EXPENSE REQUEST PRELIM BUDGET BUDGET 5120 Wages & Salaries (FT) 1.855,339 1.765,163 2.207,876 2.235,390 2.350,186 2.231,180 2.361,180 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.350,186 2.										
PERSONNEL SERVICES 1,685,339 1,765,163 2,207,876 2,350,186 1,031,888 1,031,888			-	-						
5120 Wages & Salaries (FT) 1,85,333 1,765,163 2,207,87 2,350,186 3,101,388 1,091,888 1,091,888 1,091,888 1,091,888 1,091,888 1,091,886 1,091,893 3,071,233 3,071,233 3,071,233 3,071,233 3,071,233 3,071,233 3,071,233 3,071,233	ACCT #		ACTUAL	ACTUAL	BUDGET	EXPENSE	REQUEST	PRELIM	BUDGET	BUDGET
Subscription 2,497 21,463 2,500 - /</td <td></td> <td>PERSONNEL SERVICES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		PERSONNEL SERVICES								
5401 Overtime 399,455 496,245 220,346 185,229 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 1,091,888 <td>5120</td> <td>Wages & Salaries (FT)</td> <td>1,685,339</td> <td>1,765,163</td> <td>2,207,876</td> <td>2,235,390</td> <td>2,350,186</td> <td>2,350,186</td> <td>2,350,186</td> <td>2,350,186</td>	5120	Wages & Salaries (FT)	1,685,339	1,765,163	2,207,876	2,235,390	2,350,186	2,350,186	2,350,186	2,350,186
5401 Overtime 399,455 496,245 220,346 185,229 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 229,160 1,091,888 <td></td>										
5500 Employee Benefits & Taxes 0.00,00 10,02,75 959,811 1.091,888			2,497	,	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES 1.111.34 3.484.476 3.3871.233 3.671.233<			,			,	· · · ·	· · · ·	,	,
OPERATIONS & MAINTENANCE Instant Instant <thinstant< td=""><td>5500</td><td>Employee Benefits & Taxes</td><td>819,883</td><td>844,514</td><td>1,053,754</td><td>959,811</td><td>1,091,888</td><td>1,091,888</td><td>1,091,888</td><td>1,091,888</td></thinstant<>	5500	Employee Benefits & Taxes	819,883	844,514	1,053,754	959,811	1,091,888	1,091,888	1,091,888	1,091,888
6130 Transportation & Lodging 6,599 13,290 15,000 16,576 15,000 15,000 15,000 400 400 400 400 400 6230 Radio Site Rental 101,108 96,463 108,683 103,724 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 100,000 15,000 15,000 160,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 15,000 100,000 15,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 15,000 16,000 15,000 100,000 100,000 100,000 100,000 15,000 100,000 15,000 100,000 15,000 150,000		TOTAL PERSONNEL SERVICES	2,906,174	3,117,384	3,484,476	3,380,431	3,671,233	3,671,233	3,671,233	3,671,233
6130 Transportation & Lodging 6,599 13,290 15,000 16,576 15,000 15,000 15,000 400 400 400 400 400 6230 Radio Site Rental 101,108 96,463 108,683 103,724 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 100,000 15,000 15,000 160,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 15,000 100,000 15,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 15,000 16,000 15,000 100,000 100,000 100,000 100,000 15,000 100,000 15,000 100,000 15,000 150,000										
6131 Gas, oil and Grease - 385 600 376 400 400 400 6230 Radio Site Rental 101,108 96,463 108,683 103,724 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 120,955 10,000 10,0										
6230 Radio Site Rental 101,108 96,463 108,683 103,724 120,955 120,957 1300 130 130 130	6130	Transportation & Lodging	6,599	13,290	15,000	16,576	15,000	15,000	15,000	15,000
6231 Base Radio Repair 4,502 5,090 10,000 5,594 10,000 10,000 10,000 10,000 6301 Professional Services 636 - 1,000 5,594 10,000 5,000 7,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000	6131	Gas, oil and Grease	-	385	600	376	400	400	400	400
6301 Professional Services 636 - 1,000 5,970 2,250 5,000 5,000 5,000 6401 Insurance-Liability 143 238 300 305 330 330 330 330 3500 3500 500			101,108	96,463			· ·			120,955
6401 Insurance-Liability 113 238 300 305 330 560 Printing & Engraving 6.948 9,257 7,000 7,387 7,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000	6231	Base Radio Repair	4,502	5,090	10,000	5,594	10,000	10,000	10,000	10,000
6500 Office Supplies 6,948 9,257 7,000 7,387 7,000	6301	Professional Services	636	-	1,000	5,970	2,250	5,000	5,000	5,000
6505 Printing & Engraving 10.000 2000 750 360 1,500 750 750 750 6506 Postal Expenses 232 66 250 42 250 250 250 250 6507 Advertising - <	6401	Insurance-Liability	143	238	300	305	330	330	330	330
6506 Postal Expenses 232 66 250 42 250 250 250 250 6507 Advertising	6500	Office Supplies	6,948	9,257	7,000	7,387	7,000	7,000	7,000	7,000
6507 Advertising Image: Constraint of the	6505	Printing & Engraving	563	280	750	360	1,500	750	750	750
6508 Dues 534 3,012 2,000 2,975 3,500 3,500 3,500 3,500 3,500 6509 Books, Periodicals, & Subscriptions 119 119 500 - 500 50	6506	Postal Expenses	232	66	250	42	250	250	250	250
6509 Books, Periodicals, & Subscriptions 119 119 500 - 500 500 500 500 6511 Equipment Rental - <	6507	Advertising	-	-	-	-	-	-	-	-
6511 Equipment Rental .	6508	Dues	534	3,012	2,000	2,975	3,500	3,500	3,500	3,500
6512 Training, Education, & Seminars 25,732 26,726 38,000 29,710 38,000 38,000 38,000 38,000 38,000 38,000 38,000 6000 38,000 117,223 141,750 143,404 144,135 153,707 126,872<	6509	Books, Periodicals, & Subscriptions	119	119	500	-	500	500	500	500
6513 Leases & Service Agreements 117,223 141,750 143,404 144,135 153,707 126,872 126,872 126,872 126,872 126,872 6607 6609 Equipment Repair - <td< td=""><td>6511</td><td>Equipment Rental</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>	6511	Equipment Rental	-	-	-	-	-	-	-	-
6609 Equipment Repair -	6512	Training, Education, & Seminars	25,732	26,726	38,000	29,710	38,000	38,000	38,000	38,000
6800 Telephone & Communication 27,055 27,214 30,000 16,611 30,000 20,000 20,000 20,000 20,000 20,000 20,000 60,000 60,000 60,000 60,000 7,000 </td <td>6513</td> <td>Leases & Service Agreements</td> <td>117,223</td> <td>141,750</td> <td>143,404</td> <td>144,135</td> <td>153,707</td> <td>126,872</td> <td>126,872</td> <td>126,872</td>	6513	Leases & Service Agreements	117,223	141,750	143,404	144,135	153,707	126,872	126,872	126,872
6908 Clothing & Uniforms 7,041 6,286 7,000 7,125 7,000 </td <td>6609</td> <td>Equipment Repair</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	6609	Equipment Repair	-	-	-	-	-	-	-	-
TOTAL 0&M 298,435 330,175 364,487 340,893 390,392 355,557 355,557 355,557 7350 Office Equipment - 2,000 815 1,000 1,000 1,000 1,000 1,000 7365 Radio Equipment 5,063 523 -	6800	Telephone & Communication	27,055	27,214	30,000	16,611	30,000	20,000	20,000	20,000
CAPITAL OUTLAY Image: Capital control of fice Equipment Image: Capital control of	6908	Clothing & Uniforms	7,041	6,286	7,000	7,125	7,000	7,000	7,000	7,000
7350 Office Equipment - 2,000 815 1,000		TOTAL O&M	298,435	330,175	364,487	340,893	390,392	355,557	355,557	355,557
7365 Radio Equipment 5,063 523 <t< td=""><td></td><td>CAPITAL OUTLAY</td><td></td><td></td><td></td><td> </td><td></td><td></td><td></td><td></td></t<>		CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY 5,063 523 2,000 815 1,000	7350	Office Equipment			2,000	815	1,000	1,000	1,000	1,000
TOTAL CAPITAL OUTLAY 5,063 523 2,000 815 1,000	7365	Radio Equipment	5,063	523	-	-	-	-		
TOTAL COMMUNICATIONS 3,209,672 3,448,082 3,850,963 3,722,139 4,062,626 4,027,791 4,027,791 4,027,791 4,027,791 211,663 176,828 <t< td=""><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td>2,000</td><td>815</td><td>1,000</td><td>1,000</td><td>1.000</td><td>1,000</td></t<>			· · · · · · · · · · · · · · · · · · ·		2,000	815	1,000	1,000	1.000	1,000
211,663 176,828 176,828 176,828					-				,	4,027,791
				I	I		, ,	, ,	, ,	
							5.5%			

COUNTY OF CUMBERLAND

11-110	DEPARTMENT: EMERGENCY COMM							
ACCT #		ADOPTED	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET
5400	PERSONNEL SERVICES	2,207,876	2,235,390		Wages for full & part time staff. Wages for full-time departmental staff.	2,350,186	2,350,186	2,350,186
5120	Wages & Salaries (FT)	2,207,070	2,235,390		Additional Holiday	2,330,180	2,330,100	2,330,100
5205-05	Part-Time	2,500			We do not intend to need part time staff for the upcoming budget.			
					142,310			
5401	Overtime	220,346	185,229	229,160	Wages for required overtime work.	229,160	229,160	229,160
5510	Health Insurance	615,509	508,848	619,561		619,561	619,561	619,561
	Retirement	244,622	262,903	267,526		267,526	267,526	267,526
5530	Social Security	185,950	181,260	197,320		197,320	197,320	197,320
5540	Workers Comp	7,673	6,801	7,481		7,481	7,481	7,481
5560	Deferred Comp			-		-		
5500	Employee Benefits & Taxes	1,053,754	959,811	1,091,888	Taxes and benefits for departmental employees.	1,091,888	1,091,888	1,091,888
	TOTAL PERSONNEL SERVICES	3,484,476	3,380,431	3,671,233	5.4%	3,671,233	3,671,233	3,671,233
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	15,000	16,576		Lodging, Food, Travel and mileage reimbursements out of state conference lodging	15,000	15,000	15,000
					Force meals - mandatory academy training			
6131	Gas, Oil and Grease	600	376	400	Gas for Communication vehicle/the vehicle is in need of replacement	400	400	400
6230	Radio Site Rental	108,683	103,724	- 120,955		120,955	120,955	120,955
					Towers at Rental and associated CMP bills			
					Add 5 % annual increase \$ 5,4	21		
					Gray Tower Rental - Monthly \$ 7502.30			INS

CCRCC

COUNTY OF CUMBERLAND

A 0.07 #		2024-25 ADOPTED	23-24 ACTUAL	25-26 BUDGET				25-26	25-26 FC	25-26 FINAL
ACCT #	ACCOUNT DESCRIPTION	BUDGET	EXPENSE	REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICAT	ION		PRELIM	BUDGET	BUDGET
					Crown Castle - Harrison Tower - Monthly \$991.11		11,893			
					Harpswell CMP - changes monthly approx \$350 Portland Back Bay Rental - Monthly \$634.45		4,200 7,613			
					Portland Back Bay CMP Bill - changes monthly approx		1,800			
					\$150		1,000			
6231	Base Radio Repair	10,000	5,594	10,000	Funds radio transmitter and receiver repairs and preventative maintenance.			10,000	10,000	10,000
6301	Professional Services	1,000	5,970	2,250	Polygraph expenses for applicants			5,000	5,000	5,000
					\$ 450 each average 5 per year					
6401	Insurance-Liability	300	305	330				330	330	330
6500	Office Supplies	7,000	7,387	7,000	General Administrative needs from pens to paper.			7,000	7,000	7,000
					Paper, envelopes, notebooks, paper clips					
					Fax machine printer cartridges.					
					Toner cartridges.					
				-						
6505	Printing & Engraving	750	360	1 500	Business Cards			750	750	750
0000		700	000		Holiday Cards for customers & recognition wall for staff			100	100	100
					one time approx \$ 1000					
6506	Postal Expenses	250	42	250	Departmental postage expenses.			250	250	250
6507	Advertising									
6508	Dues	2,000	2,975	3,500	National Emergency Number Association - Staff		1,600	3,500	3,500	3,500
					APCO Membership - Staff	\$	972			
					Justice Clearing House - Staff / MECCA	\$	900			
6509	Books	500		500	Pub Education supplies		EMERG	ENCY COM	MUNICA	NS ⁵⁰⁰
									CCF	205

CCRCC

		2024-25 ADOPTED	23-24 ACTUAL	25-26 BUDGET			25-26	25-26 FC	25-26 FINAL
ACCT #	ACCOUNT DESCRIPTION	BUDGET	EXPENSE	REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATI	ON	PRELIM	BUDGET	BUDGET
_					CISM Supplies				
				_					
6511	Equipment Rental					\$ -			
	- 4			-		Ŧ			
				-					
6512	Training, Education, & Seminars	38,000	29,710	38,000	Yearly Staff Training to maintain skills and certifications		38,000	38,000	38,000
					CTO/ETC/911/METRO/CPR/EMD/EFD				
					Spillman Conference education/ reward / retention				
					APCO Conference education/ reward / retention				
					NENA Conference education/ reward / retention				
					Denise Amber Lee Conference education/ reward /				
					retention				
		1 42 404	444.405		Other 1 day trainings		400.070	400.070	400.070
6513	Leases & Service Agreements	143,404	144,135	153,707	Acorn Recorder Maintenance	3,299	126,872	126,872	126,872
					Lease new photo copier	3,882			
					Critical (current \$770) (proposed \$4,395)	0,002			
					Frontline former Guardian Tracker & Bluepeak	4,050			
					Code Red Annual plus 9-1-1 Data	26,980			
					I Am Responding expires June 30,2025	14,275			
					Schedule Express	3,432			
					Power DMS	4,565			
					RCM Annual Microwave Frequency Protection	500			
					RCM Maintenance agreement - Monthly \$ 7,074.82	65,889			
						\$ 126,872			
				-					
6609	Equipment Repair			-	Funds to support ongoing equipment maintenance.				
0009					Shredder, fax, recorder maintenance.				
I	l	I	I	I		EMERG		MUNICATIO CCF	

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICAT			25-26 PRELIM		25-26 FINAL BUDGET
					Equipment repairs not covered by the maintenance contract.					
6800	Telephone & Communication	30,000	16,611	30,000	Telephone services.			20,000	20,000	20,000
					Deployable Lap Top First net plans - Monthly \$353.07 x 9		4,237			
					Charter Communications monthly \$149.41	\$	1,793			
					Go net speed monthly \$170	\$	2,040			
					First Net Monthly \$217.61	\$	2,612			
					METRO Link Monthly \$75	\$	900			
					Language Link Calls - unable to determine amount	¢	0.000			
					Consolidated monthly \$750 split with EMA	\$	9,000			
6908	Clothing- Uniforms	7,000	7,125	7,000	Uniforms for dispatchers			7,000	7,000	7,000
		-		-				-	-	
	TOTAL O&M	364,487	340,893	390,392				355,557	355,557	355,557
	CAPITAL OUTLAY									
7350	Office Equipment	2,000	815	1,000	Dispatcher chair replacement			1,000	1,000	1,000
7365	No odod E avinas out				This would cover a new chair each year.					
7365	Needed Equipment			1		\$				
					1	φ	-			
		-	-	-				_	-	-
	TOTAL CAPITAL OUTLAY	2,000	815	1,000		\$	12,000	1,000	1,000	1,000
	TOTAL COMMUNICATIONS	3,850,963	3,722,139	4,062,626				4,027,791	4,027,791	4,027,791
				211,663				176,828	176,828	176,828
				5.50%				4.6%	4.6%	4.6%

EMERGENCY COMMUNICATIONS CCRCC

Cumberland **County**

REVENUES						 EXPENSES		25-26		
		2021 Actual	2022 Actual	23-24 Actual	25-26 Budget	Labor	O&M	Capital	TOTAL	
			No revenues	-	30,000	304,177	19,275	-	323,452	
					\$ -					

Statistics	Personnel	General Fund	ł	Grants & C	ontracts
Brought in over \$2.2M in state and federal grants in FY24-25.		Full Time	Part Time	Full Time	Part Time
Provides coordination and program management to several	Liz Blackwell-Moore	1			
projects aimed at improving reentry supports, treatment and	Brandon Irwin			1	
housing stability, and resource navigation for people with	Jen Annis		0.75		
substance use disorders who are involved in the criminal legal	Bridget O'Connor			1	
system.	Sadie Dalzell	0.5		0.5	
Oversees and implements strategies to prevent commercial	Angela Giordano			1	
tobacco use and youth substance use and improve healthy	Alexis Guy			1	
eating, active living.	Eilish Carpenter			1	
Coordinates a Violence Intervention Partnership to ensure a	Andrew Forsthoefel				0.75
coordinated community response to domestic violence and		1.5	0.75	5.5	0.75

Manages the distribution and use of opioid settlement funds to improve coordination, increase innovative treatment practices, and prevent future opioid addiction among young people who have been most imacted by opioid use disorders.

sexual assault.

11-109	DEPARTMENT: PUBLIC HEALTH PUBLIC HEALTH DEPARTMENT											
ACCT #	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	24-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE		25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET			
	PERSONNEL SERVICES		Wagoo for full	& part time sta								
5120	Wages & Salaries (FT)		wages for full	a part time sta	an.	151,810	151,810	151,810	151,810			
						73,423	73,423	73,423	73,423			
	Wages & Salaries (PT)					73,423	73,423	73,423	73,423			
	Overtime					-	-	-	79.044			
5500	Employee Benefits & Taxes					78,944	78,944	78,944	78,944			
	TOTAL PERSONNEL SERVICES	-	-	-	-	304,177	304,177	304,177	304,177			
6130	Transportation & Lodging					3,900	3,900	3,900	3,900			
6500	Office Supplies					100	100	100	100			
6508	Dues					2,300	2,300	2,300	2,300			
6512	Training, Education, & Seminars					1,075	1,075	1,075	1,075			
	Food & Groceries			-		1,000	1,000	1,000	1,000			
	Professional Services					10,000	10,000	10,000	10,000			
6800	Telephone & Communication					900	900	900	900			
	TOTAL O&M	-	-	-	-	19,275	19,275	19,275	19,275			
	CAPITAL OUTLAY											
7325	Furniture & Fixtures											
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-			
	DEPARTMENT TOTAL	-	-	-	-	323,452	323,452	323,452	323,452			
						323,452	323,452	323,452	323,452			
						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			

11-109	DEPARTMENT: Public Health				Department- Public Health Department	tment- Public Health Department								
ACCT #	ACCOUNT DESCRIPTION	2024-25 ADOPTED BUDGET	23-24 ACTUAL EXPENSE	25-26 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	25-26 PRELIM	25-26 FC BUDGET	25-26 FINAL BUDGET						
	PERSONNEL SERVICES													
5120	Wages & Salaries (FT)	160,000		151,810	Wages for full-time departmental staff.	151,810	151,810	151,810						
5205	Wages & Salaries (PT)			73,423	DV Coordinator (Previously in Exec Budget)	73,423	73,423	73,423						
5401	Overtime				Wages for required overtime work.									
5510	Health Insurance			40,006		40,006	40,006	40,006						
5520	Retirement			15,333		15,333	15,333	15,333						
	Social Security			17,231		17,231	17,231	17,231						
	Workers Comp			500		500	500	500						
	Deferred Comp	-		5,874		5,874	5,874	5,874						
5500	Employee Benefits & Taxes			78,944	Taxes and benefits for departmental staff.	78,944	78,944	78,944						
	TOTAL PERSONNEL SERVICES	160,000	-	304,177	90.1%	304,177	304,177	304,177						
	OPERATIONS & MAINTENANCE													
6130	Transportation & Lodging			3,900	\$150 per month in mileage + \$2100 lodging and travel Costs to attend APHA conference	3,900	3,900	3,900						
6500	Office Supplies			100	Departmental office supply costs.	100	100	100						
6508	Dues			2,300	NACCHO, MPHA, Zoom, Canva	2,300	2,300	2,300						
6512	Training, Education, & Seminars			1,075	\$675 APHA conference + \$400 for other	1,075	1,075	1,075						
	Food & Groceries			1,000		1,000	1,000	1,000						
	Professional Services			10,000	2026 CHIP data update and design; intern costs;	10,000	10,000	10,000						
6800	Telephone & Communication			900		900	900	900						
	TOTAL O&M	-	-	19,275		19,275	19,275	19,275						
	TOTAL Public Health	160,000	-	323,452	TOTAL	323,452	323,452	323,452						
				163,452		163,452	163,452	163,452						
						102.2%	102.2%	102.2%						

	NON-D	EPARTMENTAL & DEBT SERVICE								
						24-25	25-26			
ACCT	ACCT		2021	2022	23-24	FINAL	BUDGET	25-26	25-26 FC	25-26 FINAL
#	#	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	REQUEST	PRELIM	BUDGET	BUDGET
		PRINCIPAL								
11-120		2012- County CIP Debt	766,580	599,753	545,305	60,000		/		60,000
		2014- County CIP Debt				70,000		,	25,000	25,000
		2016- County CIP Debt				160,000				160,000
		2018- County CIP Debt				201,527	201,527	201,527	201,527	201,527
		2022- County CIP Debt				294,092	210,000		210,000	210,000
		MBB 2020 Debt				29,019	29,019			29,019
		25-26 NEW Debt				-	230,000			230,000
		TOTAL BOND DEBT SERVICE	766,580	599,753	545,305	814,638	915,546	915,546	915,546	915,546
		INTEREST								
11-120		2012- County CIP Debt	178,268	124,200	194,482	14,050	10,017		10,017	10,017
		2014- County CIP Debt				7,800				5,850
		2016- County CIP Debt				21,117	19,212			19,212
		2018- County CIP Debt				50,800	38,052			38,052
		2022- County CIP Debt				78,193				151,925
		MBB 2020 Debt				2,737	2,327	2,327	2,327	2,327
		25-26 NEW Debt				-	140,000			140,000
		TOTAL BOND DEBT INTEREST	178,268	124,200	194,482	174,697	367,383	367,383	367,383	367,383
		DEBT EXPENSE - LOANS								
11-120		TAN Bank Charge/and Rating Agencies	22,003	22,655	6,398	-	-			
11-120		TAN Legal Fees	5,000	1,913		-	-			
11-120	9220	TAN Interest	119,229	59,908	150,521	81,000	-			
		TOTAL DEBT EXPENSE - LOANS	146,231	84,476	156,918	81,000	-	-	-	-
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	7,516	11,063	11,997	6,000	10,000	10,000	10,000	10,000
11-140		Unemployment Insurance	56,772	631	4,101	5,000	5,000	5,000	5,000	5,000
11-141		Salary / Benefits / Termination Pay	335,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000
		Maine Family & Medical Leave Act				60,000	120,000	120,000	120,000	120,000
11-141	9526	County Capital Improvement Reserve for CIP	1,352,200	1,265,800	278,100	376,600	299,600	299,600	299,600	299,600
11-141		Civic Center Operational Subsidy	821,931	349,033	668,637	598.000	600.000	600.000	600.000	600,000
11-141		Contingent Appropriation	47,798	15,000	000,007	45,000	45,000	45,000	45,000	45,000
11-141		Referendum and Public Information	57,270	49,192	109,617	95,000	95,000	95,000	95,000	95,000
		Regional Public Health	,=	,		160,000	240,000	240,000	240,000	240,000
		TOTAL NON-DEPARTMENTAL	2,678,488	2,125,719	1,507,452	1,620,600	1,849,600	1,849,600	1,849,600	1,849,600
			-,,			,,	.,,			
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	3,769,568	2,934,149	2,404,158	2,690,935	3,132,529	3,132,529	3,132,529	3,132,529
			0,100,000	_,,	_,,	_,000,000	441,594	441,594	441.594	441,594

COUNTY OF CUMBERLAND BONDED CIP PROJECTS

Project Code	Project Title	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS	29-30	#YRS
	Roof Replacement Jail		30	2,500,000									
	Roof Replacement CCCH						30	2,500,000					
	Garage Repairs		20	673,901			20	440,366					
	27 Northport Window Replacement						20	250,000					
	Window Replacement Stateside		20	800,000			20	700,000					
	Total CIP Allocation	-		3,973,901		-		3,890,366		-		-	
	Summary Totals	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS	29-30	#YRS

Two Year Total

Non-Debt CIP

	Project Title	24-25	#YRS	25-26	#YRS	26-27	#YRS	27-28	#YRS	28-29	#YRS	29-30	#YRS
EMA	HazMat Equipment Replacement	-		-		-		-		-		-	
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		35,000	
CCRC	Workstation Replacement	7,000		7,000		7,000		7,000		7,000		7,000	
LEC	Weapon Replacement (9mm)	44,000											
CCRC	Tower Batteries					18,000		18,000		18,000			
CCCH	Panic Stations			-		30,000							
IT	County Arial Flyover	7,000		-		7,000		7,000		7,000		7,000	
	Non-Debt Total	376,600		299,600		354,600		324,600		324,600		306,600	