

COUNTY OF CUMBERLAND: Starting Budget 2026-2027

[illegible]

Tax Calculation	23-24	24-25	25-26	26-27 Request	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget		
Total Estimated Expenditures	22,405,905	20,869,148	23,049,033	25,527,809	25,444,423	-	-		
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(3,968,989)	(3,968,989)	(3,968,989)	(3,968,989)		
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,558,820	21,475,434	(3,968,989)	(3,968,989)		
	15,355,672	15,969,898	17,247,533	21,558,820	21,475,434	(3,968,989)	(3,968,989)		
				4,311,287	4,227,901	(21,216,522)	(21,216,522)		
Cross Insurance Arena Budget									
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget		
Bond Principal	1,390,241	1,440,000	1,530,000	1,500,000	1,500,000	-	-		
Bond Interest	739,387	688,462	579,245	503,820	503,820	-	-		
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	-	-		
Operational Subsidy	730,000	648,000	680,000	680,000	530,000	-	-		
Tax Revenue Required	3,298,703	3,208,507	3,154,216	2,864,557	2,714,557	-	-		
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(3,154,216)	(3,154,216)		
Percent from prior year		-2.73%	-1.69%	-9.18%	-13.94%				
COMBINED TAX PRESENTATION									
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget		
Total Estimated Expenditures	51,474,726	51,350,607	55,713,429	60,740,172	60,173,343	100,000	100,000		
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,053,575)	(12,053,575)	(12,053,575)	(12,053,575)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	37,267,759	39,091,943	42,119,604	48,486,598	47,919,768	(12,153,575)	(12,153,575)		
Net Dollar Change		1,824,184	3,027,661	6,366,994	5,800,164	(54,273,179)	(54,273,179)		
Percent from prior year		4.89%	7.74%	15.12%	13.77%	-128.85%	-128.85%		
Budget Requests	General County Impact			2,345,366				5.57%	Total
	Jail Impact			4,311,287				10.24%	
	Cross Insurance Arena Impact			(289,659)				-0.69%	15.12%
MGR Budget	General County Impact				2,011,922			4.78%	Total
	Jail Impact				4,227,901			10.04%	
	Civic Center Impact				(439,659)			-1.04%	13.77%
Final Budget	General County Impact						(29,902,441)	-70.99%	Total
	Jail Impact						(21,216,522)	-50.37%	
	Civic Center Impact						(3,154,216)	-7.49%	-128.85%

COUNTY OF CUMBERLAND
FISCAL YEAR 26-27

Revenues

Acct #	Source	2022 Actual	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget	27-28 Budget
11-001-4003	Supreme Court Rental	2,400	2,400	2,400	2,400	2,400	-
11-001-4004	State Court Rent / Reimbursements						
11-101-4101	Emergency Management Allocation	324,765	398,772	326,386	360,000	340,000	-
11-101-4102	AT&T Tower Lease	17,441	17,220	15,287	17,220	12,000	-
11-102-4100	District Attorney	78,826	194,403	223,721	185,000	230,000	-
11-103-01-4100	Executive	-	5,962	112,871	-	-	-
11-103-02-4100	IT	12,000	12,767	12,000	2,500	12,000	-
11-103-03-4100	Garage Operations						
11-103-03-4301	Garage Daily Parking	157,991	280,426	259,262	250,000	375,000	-
11-103-03-4302	Garage Monthly Parking	751,025	585,804	590,455	700,000	700,000	-
11-104-4401	Treasurer Income (Interest, etc.)						
11-105-4100	Facilities Misc Revenue	4,023	14,898	2		-	-
11-105-4100	Facilities Salvage					-	-
11-106-05-4100	Sheriff Misc Revenues	19,831	24,180	20,291	40,000	20,000	-
11-110-4100	CCRCC Revenues	1,559,865	1,717,430	1,770,929	1,820,705	1,868,686	1,900,027
11-106-08-4100	Civil Process	185,239	300,038	391,592	420,000	420,000	-
11-107-4100	Register of Deeds - Misc. Revenue	825	538	1,099	2,500	2,500	-
11-107-4701	Register of Deeds - Recording Fees	1,721,910	1,255,244	1,397,526	1,350,000	1,600,000	-
11-107-4702	Register of Deeds - Transfer Tax	1,931,058	1,534,010	1,728,848	1,450,000	1,550,000	-
11-107-4703	Register of Deeds - Copies	167,754	92,079	68,031	155,000	50,000	-
11-108-4801	Register of Probate - Fees	713,005	801,565	796,436	675,000	740,000	-
11-108-4802	Register of Probate - Notices	48,748	47,870	46,212	45,000	45,000	-
11-108-4803	Register of Probate - Abstracts	30,645	31,176	30,545	25,000	25,000	-
11-108-4804	Register of Probate -Forms	22,047	16,735	16,233	17,000	17,000	-
11-108-4805	Register of Probate - Visitor fees	38,832	33,995	31,270	22,000	22,000	-
11-111-4100	Passport Processing				13,000	13,000	-
	Public Health Indirect Charges				40,000	40,000	-
	Total Revenues	7,788,230	7,367,512	7,841,393	7,592,325	8,084,586	1,900,027
	Designated Surplus						
	Total Revenues & Surplus	7,788,230	7,367,512	7,841,393	7,592,325	8,084,586	1,900,027
		2022 Actual	23-24 Actual	25-25 Actual	25-26 Budget	26-27 Budget	27-28 Budget

Jail Revenues

Acct #	Source	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget	27-28 Budget
11-106-07-4100	Miscellaneous Revenue	1,818	87	600	2,000	686	-
11-106-07-4601	Term Reimbursements	(450)	825		-	-	-
11-106-07-4604	US Marshall Service	266,001	-	1,042,140	1,149,750	-	-
11-106-07-4607	ICE	117,650	12,510	2,299,772	1,149,750	-	-
11-106-07-4605	Work Release	406	-		-	-	-
11-106-07-4603	Other County Inmates	225,294	(104,627)		-	0	0
11-001-4009	State Dept of Corrections	3,525,176	3,269,002		3,500,000	3,968,303	-

PROJECTED REVENUE

26-27 County of Cumberland

Budget Reduction Record

PUBLISHED BUDGET AMOUNT FROM DEPARTMENTS

Net Assessment for 25-26 \$42,119,604

Department Request Expenditure Budget 26-27 \$60,740,172

Revenues for 26-27 -\$12,053,575

Tax Stabilization -\$200,000

Net Assessment 26-27 \$48,486,598

Net Dollar Increase \$6,366,994

Tax Increase from 25-26 15.12%

ADJUSTED BY MANAGER'S RECOMMENDATION

Department Requests

101 EMA \$847

102 District Attorney -\$13,690

103-01 Exec-Administration -\$9,212

103-02 IT -\$63,091

103-03 Exec-Garage -\$546

103-04 HR \$4,279

105 Facilities -\$150,183

106-05 Sheriff-Admin -\$48,643

106-06 Sheriff-LEC -\$32,295

106-07 Sheriff-Jail (net change in cost to taxpayers) -\$83,386

1006-08 Sheriff-Civil \$654

107 Deeds \$0

108 Probate -\$397

109 Finance \$0

110 Communications -\$21,167

Other Other -\$150,000

Total Mgr Cuts to Expenses -\$566,829

Net Increase in the Expenses over 25-26 Expenses \$5,800,164

Summary: Total Expenditures Manager's Recom. \$60,173,343

Total Estimated Revenues \$ (12,053,575)

Tax Stabilization -\$200,000

Net Budget from Mgr. FY 26-27 \$ 47,919,768

Dollar Increase over 25-26 \$ 5,800,164

Net Increase over Last year 13.77%

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NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	24-25 ACTUAL	25-26 FINAL BUDGET	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
11-120		PRINCIPAL								
		2020 Reissue	599,753	545,305	696,952	60,000	60,000	60,000	-	-
		2014- County CIP Debt				25,000	25,000	25,000	-	-
		2016- County CIP Debt				160,000	75,000	75,000	-	-
		2018- County CIP Debt				201,527	203,667	203,667	-	-
		2023- County CIP Debt				210,000	210,000	210,000	-	-
		MBB 2020 Debt				29,019	29,019	29,019	-	-
		2026 County CIP Debt				230,000	230,000	230,000	-	-
		TOTAL BOND DEBT SERVICE	599,753	545,305	696,952	915,546	832,686	832,686	-	-
11-120		INTEREST								
		2020 Reissue	124,200	194,482	240,923	10,017	8,192	8,192	-	-
		2014- County CIP Debt				5,850	5,225	5,225	-	-
		2016- County CIP Debt				19,212	15,563	15,563	-	-
		2018- County CIP Debt				38,052	33,046	33,046	-	-
		2023- County CIP Debt				151,925	143,000	143,000	-	-
		MBB 2020 Debt				2,327	1,901	1,901	-	-
		2026 County CIP Debt				140,000	140,000	140,000	-	-
		TOTAL BOND DEBT INTEREST	124,200	194,482	240,923	367,383	346,927	346,927	-	-
11-120	9205	DEBT EXPENSE - LOANS								
		TAN Bank Charge/and Rating Agencies	22,655	6,398	-		-			
		TAN Legal Fees	1,913				-			
		TAN Interest	59,908	150,521	-		-			
		TOTAL DEBT EXPENSE - LOANS	84,476	156,918	-	-	-	-	-	-
11-140	5520	NON-DEPARTMENTAL								
		Retiree Life Insurance	11,063	11,997	13,083	10,000	11,500	11,500	-	-
		Unemployment Insurance	631	4,101	47,531	5,000	5,000	5,000	-	-
		Salary / Benefits / Termination Pay	435,000	435,000	435,000	435,000	435,000	435,000	-	-
		County Capital Improvement Reserve for CIP	1,265,800	278,100	376,600	299,600	317,600	317,600	-	-
		Civic Center Operational Subsidy	349,033	668,637	648,000	600,000	530,000	530,000	-	-
		Contingent Appropriation	15,000			45,000	45,000	45,000	-	-
		Referendum and Public Information	49,192	109,617	28,273	95,000	100,000	100,000	-	-
		Benefits / Insurance (MPFML & Workers Comp, Risk Pool)				240,000	710,870	710,870	-	-
		TOTAL NON-DEPARTMENTAL	2,125,719	1,507,452	1,548,487	1,729,600	2,154,970	2,154,970	-	-
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	2,934,149	2,404,158	2,486,362	3,012,529	3,334,583	3,334,583	-	-
								322,054	322,054	(3,012,529)
										(3,012,529)

GRANT REQUESTS

COUNTY OF CUMBERLAND
FISCAL YEAR 26-27

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

11-130 Grants & Social Service Funding								
ACCT #	DESCRIPTION	23-24 FINAL BUDGET	24-25 FINAL BUDGET	25-26 FINAL BUDGET	26-27 GRANT REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
8002	Cumberland County Extension Association	120,000	125,000	125,000	125,000	125,000	-	-
8003	Cumberland County Soil & Water	18,000	18,000	18,000	18,000	18,000	-	-
8005	Portland Public Library	10,000	10,000	10,000	10,000	10,000	-	-
	Tedford House - Homeless Shelter Brunswick	15,000	15,000	15,000	20,000	20,000	-	-
	Coastal County Workforce Board	-	-	-	-	-	-	-
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000	100,000	100,000	-	-
	Total	263,000	268,000	268,000	273,000	273,000	-	-

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.

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.



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	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget
EMA Allocation	\$ 398,772	\$ 326,386	\$ 360,000	\$ 340,000
AT&T Tower Lease	\$ 17,220	\$ 15,287	\$ 17,220	\$ 12,000
Total Revenues	\$ 415,992	\$ 341,672	\$ 377,220	\$ 352,000

EXPENSES	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget
Labor	\$ 521,343	\$ 504,204	\$ 602,668	\$ 648,876
O&M	\$ 64,531	\$ 58,195	\$ 67,590	\$ 54,700
Capital	\$ 86,263	\$ 42,103	\$ 33,000	\$ 30,000
Total Expenses	\$ 672,136	\$ 604,502	\$ 703,258	\$ 733,576

Net Cost	\$ 256,144	\$ 262,830	\$ 326,038	\$ 381,576
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Budget Objectives

CCEMA supports 28 communities in all aspects of emergency management. Before disasters, this means hosting trainings, providing support in exercise development or planning efforts. Our mitigation program provides grant and planing support to partner agencies to limit the impacts of large disasters. CCEMA also provides county-wide coordination through it's emergency operations center. We also maintain a cache of disaster supplies and multiple volunteer teams that are ready to respond when they're needed most.

Grant Funding:

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

Personnel

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

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY				ACTIVITY CENTER: EMERGENCY MANAGEMENT					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)	379,163	356,222	421,911	398,787	446,830	446,830	-	-
			18,520	30,900	16,392	27,924	27,924	-	-
5401	Overtime	1,020	417	1,000	38	750	750	-	-
5500	Benefits	141,159	129,045	148,857	141,702	172,526	173,373	-	-
	TOTAL PERSONNEL SERVICES	521,343	504,204	602,668	556,918	648,029	648,876	-	-
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	2,917	3,976	4,500	2,332	4,500	4,500	-	-
6131	Gasoline	2,328	1,245	2,500	3,126	3,000	3,000	-	-
6231	Base Radio Repair	266	953	1,000	524	2,500	2,500	-	-
6232	Mobile Radio Repair	416	1,844	2,500	1,615	2,500	2,500	-	-
6400	Insurance- Building & Contents	2,977	3,816	4,415	5,103	-	-	-	-
6401	Insurance- Liability	6,506	8,339	9,647	11,149	-	-	-	-
6404	Insurance- Radio Equipment	587	753	828	1,007	-	-	-	-
6500	Office Supplies	2,987	2,374	2,000	1,351	2,000	2,000	-	-
6501	Training Supplies	1,166	1,460	1,500	3,201	1,500	1,500	-	-
6504	Maintenance Supplies		-	1,800	-	1,800	1,800	-	-
6505	Printing & Engraving	1,026	791	2,600	3,730	2,600	2,600	-	-
6506	Postal Expenses	368							
6508	Dues	565	978	1,000	143	1,000	1,000	-	-
6509	Books, Periodicals, & Subscriptions	201							
6512	Training, Education, & Seminars	3,242	3,519	12,000	7,158	12,000	12,000	-	-
6513	Leases & Service Agreements	6,530	3,852	8,500	5,268	8,500	8,500	-	-
6800	Telephone & Communication	8,503	9,465	3,400	10,042	3,400	3,400	-	-
6801	Electricity Utility	288	2,991	-	2,933	-	-	-	-
6802	Gas Utility	4,335	3,501	-	4,580	-	-	-	-
6803	Water Utility	845	814	-	958	-	-	-	-

EMERGENCY MANAGEMENT AGENCY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6806	Fuel Oil	-							
6903	Food & Groceries	3,966	2,743	5,000	4,031	5,000	5,000	-	-
6904	Institutional Supplies	247	96	600	371	600	600	-	-
6913	Safety Equipment	12,210	3,760	2,300	2,661	2,300	2,300	-	-
6914	Non-Food Items Purchases	2,055	926	1,500	2,839	1,500	1,500	-	-
6950	Other	-	-	-	-	-	-	-	-
	TOTAL O&M	64,531	58,195	67,590	74,121	54,700	54,700	-	-
	CAPITAL OUTLAY								
71701	Homeland Security HazMat/WMD CIP	47,371	85,368	30,000	39,260	30,000	30,000	-	-
7350	Office Equipment	6,434	3,898	3,000	2,843	-	-	-	-
	TOTAL CAPITAL OUTLAY	53,805	89,266	33,000	42,103	30,000	30,000	-	-
	TOTAL DEPARTMENT	639,678	651,665	703,258	673,142	732,729	733,576	-	-
						29,472	30,319	(703,258)	(703,258)
						4.2%	4.3%	-100.0%	-100.0%

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY				ACTIVITY CENTER: EMERGENCY MANAGEMENT				
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	421,911	398,787	446,830	Wages for full & part time staff.	446,830	-	-
	Wages & Salaries (PT)	30,900	16,392	27,924	Interns, Youth Fire	27,924	-	-
				-				
5401	Overtime	1,000	38	750		750	-	-
5510	Health Insurance	73,786	71,024	94,080		94,927	-	-
5520	Retirement	20,496	18,813	22,488		22,488	-	-
5530	Social Security	34,717	33,245	36,376		36,376	-	-
5540	Workers Comp	1,489	1,537	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	18,369	17,083	19,582		19,582	-	-
5500	Total Employee Benefits	148,857	141,702	172,526	Taxes and benefits for departmental employees.	173,373	-	-
	TOTAL PERSONNEL SERVICES	602,668	556,918	648,029	7.5% TOTAL	648,876	-	-
	OPERATIONS AND MAINTENANCE							
6130	Transportation & Lodging	4,500	2,332	4,500		4,500	-	-
6131	Gasoline	2,500	3,126	3,000	Increased based on FY24-25 usage.	3,000	-	-
6231	Base Radio Repair	1,000	524	2,500	Repair expenses for radios. Increased due to new, Northport Comms room	2,500	-	-
6232	Mobile Radio Repair	2,500	1,615	2,500	Cost to replace/repair deployable communications equipment as well as UAS equipment.	2,500	-	-
6400	Insurance- Building & Contents	4,415	5,103	-		-	-	-
6401	Insurance- Liability	9,647	11,149	-		-	-	-
6404	Insurance- Radio Equipment	828	1,007	-		-	-	-
6500	Office Supplies	2,000	1,351	2,000		2,000	-	-

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6501	Training Supplies	1,500	3,201	1,500		1,500	-	-
6504	Maintenance Supplies	1,800	-	1,800		1,800	-	-
6505	Printing & Engraving	2,600	3,730	2,600		2,600	-	-
6508	Dues	1,000	143	1,000		1,000	-	-
6512	Training, Education, & Seminars	12,000	7,158	12,000		12,000	-	-
6513	Leases & Service Agreements	8,500	5,268	8,500		8,500	-	-
6800	Telephone & Communication	3,400	10,042	3,400	EMA Fax Line, Hotspot, Internet *Landline moved to IT	3,400	-	-
6801	Electricity Utility		2,933		To Facilities			
6802	Gas Utility		4,580		To Facilities			
6803	Water Utility		958		To Facilities			
6903	Food & Groceries	5,000	4,031	5,000	Expenses from T&E, public outreach, planning meetings.	5,000	-	-
6904	Institutional Supplies	600	371	600	Consummable supplies in the shelter trailer.	600	-	-
6913	Safety Equipment	2,300	2,661	2,300		2,300	-	-
6914	Non-Food Items Purchases	1,500	2,839	1,500	Other EMA supplies such as propane for trailer, and durable equipment for training and outreach.	1,500	-	-
		-	-	-		-	-	-
	TOTAL O&M	67,590	74,121	54,700	TOTAL	54,700	-	-

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
7111	CAPITAL OUTLAY Homeland Security HazMat/WMD CIP	30,000	39,260	30,000	Support to HazMat Teams.	30,000	-	-
7350	Office Equipment	3,000	2,843	-	Line was kept to outfit EOC, EOC outfitting completed.	-	-	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	33,000	42,103	30,000	TOTAL	30,000	-	-
	TOTAL EMA	703,258	673,142	732,729	TOTAL	733,576	-	-
				29,472		30,319	(703,258)	(703,258)
				4.2%		4.3%	-100.0%	-100.0%

EMERGENCY MANAGEMENT AGENCY

COUNTY OF CUMBERLAND



DISTRICT ATTORNEYS OFFICE

Jackie Sartoris, DA

Wages for full & part time staff.

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

REVENUES

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
DA	\$ 78,826	\$ 194,403	\$ 223,721	\$ 230,000		2,540,773	313,100	1,500	2,855,373

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

Budget Objectives

Personnel

	DISTRICT ATTORNEY	Full Time	Part Time
Prosecutes approx 11,000 cases per year	Business & Communication Coordinator	1	
Coordinates Check Enforcement Program	Executive Assistant	1	
	Intern		6
Coordinates the "Deferred Disposition Program"	Staff Development Specialist	1	
	Paralegal	1	
Coordinates collection and disbursement of approx \$600,000 each year back to victims.	Legal Administrative Supervisor	1	
Has five teams of attorneys dedicated to Adult Felony and Misdemeanor, Juvenile, and Domestic Violence Crimes.	Receptionist	2	
	Trial Assistant	11	
	Victim Assistant	5	
	Coord of Rehab & diversion program	1	1
	Diversion Clerk	1	
	Restitution Clerk		1
		25	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY									
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
	Jackie Sartoris, DA								
	Wages for full & part time staff.								
5120	Wages & Salaries (FT)	1,252,209	1,450,326	1,640,006	1,548,686	1,723,175	1,723,175	-	-
5205	Wages & Salaries (PT)	-	-	-	-	-	-	-	-
	Overtime				20,664				
5210	Seasonal/Temporary/Intern	46,282	73,915	82,300	60,102	82,300	82,300	-	-
3500	Employee Benefits & Taxes	504,305	555,039	658,655	613,836	730,988	735,298	-	-
	TOTAL PERSONNEL SERVICES	1,802,796	2,079,280	2,380,961	2,243,289	2,536,463	2,540,773	-	-
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	13,829	20,770	32,000	29,443	32,000	32,000	-	-
6301	Professional Services	-	-	1,800	-	1,800	8,300	-	-
6305	Stenographer-Transcripts	2,604	2,834	4,000	2,408	3,000	3,000	-	-
6307	Witness Fees & Expenses - DA	25,920	27,088	30,000	8,779	20,000	20,000	-	-
6308	Witness Fees & Expenses - AG	-	10,123	1,000	6,202	5,000	5,000	-	-
6309	Laboratory Tests	-	-	250	-	250	250	-	-
6400	Insurance - Building & Contents (Bath)	2,064	2,645	2,910	3,537	4,000	-	-	-
6401	Insurance- Liability	6,273	8,218	9,040	9,794	10,000	5,000	-	-
6500	Office Supplies	8,806	10,567	14,000	13,033	21,000	14,500	-	-
6505	Printing and Engraving	8,000	4,933	7,000	4,215	5,000	5,000	-	-
6506	Postal Expenses	2,578	2,263	3,000	2,733	3,000	3,000	-	-
6507	Advertising	924	1,384	-	-	-	-	-	-
6508	Dues	6,270	5,597	7,800	7,925	8,500	8,500	-	-
6516	Restorative Justice			40,000	29,786	40,000	40,000	-	-
6509	Books, Periodicals, & Subscriptions	16,755	14,877	16,500	19,053	19,000	19,000	-	-
6511	Equipment Rental	1,029	1,176	1,300	1,188	1,350	1,350	-	-
6512	Training, Education, & Seminars	10,761	5,174	12,000	15,538	16,000	16,000	-	-
6513	Leases & Service Agreements	45,749	45,484	112,000	57,708	119,200	119,200	-	-
6800	Telephone & Communication	16,661	19,177	22,000	16,438	22,000	13,000	-	-
	TOTAL O&M	168,223	182,312	316,600	227,779	331,100	313,100	-	-

DISTRICT ATTORNEY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	3,950	2,042	1,500	480	1,500	1,500	-	-
7355	Computer Hardware	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	3,950	2,042	1,500	480	1,500	1,500	-	-
	TOTAL DEPARTMENT	1,974,969	2,263,633	2,699,061	2,471,548	2,869,063	2,855,373	-	-
						170,001	156,311	(2,699,061)	(2,699,061)
						6.3%	5.8%	-100.0%	-100.0%

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY								
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	1,640,006	1,548,686	1,723,175	Jackie Sartoris, DA Wages for full & part time staff.	1,723,175	-	-
5205	Wages & Salaries (PT)							
5401	Overtime		20,664	-		2,000		
5210	Seasonal/Temporary/Intern	82,300	60,102	82,300	Wages for Interns-Largest block of Intern time requesting increase for additional 3 externship interns (15 weeks FT training expense \$15.45/hr)	82,300	-	-
					and other temporary positions			
5510	Health Insurance	413,786	386,651	478,335		482,645	-	-
5520	Retirement	93,726	86,113	99,444		99,444	-	-
5530	Social Security	131,756	125,315	138,119		138,119	-	-
5540	Workers Comp	5,152	5,473	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	14,235	10,285	15,090		15,090	-	-
5500	Employee Benefits & Taxes	658,655	613,836	730,988	Taxes and benefits for departmental employees.	735,298	-	-
	TOTAL PERSONNEL SERVICES	2,380,961	2,243,289	2,536,463	6.5% TOTAL	2,540,773	-	-
	OPERATIONS AND MAINTENANCE							

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6130	Transportation & Lodging	32,000	29,443	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	-	-
6301	Professional Services	1,800		1,800	Auditor expense - extradition/restitution accounts. \$6500 - annual victim rights events/office retreat	8,300	-	-
6305	Stenographer- Transcripts	4,000	2,408	3,000	Court transcripts required for case preparation and appeals.	3,000	-	-
6307	Witness Fees & Expenses- DA	30,000	8,779	20,000	Allocation for legislative requirement.	20,000	-	-
6308	Witness Fees & Expenses- AG	1,000	6,202	5,000	Allocation for legislative requirement.	5,000	-	-
6309	Laboratory Tests	250		250	State legislated requirement for medical testing fees for victims of crime	250	-	-
6400	Insurance - Building & Contents	2,910	3,537	4,000	*Moved to Benefits/Insurance	-	-	-
6401	Insurance Liability	9,040	9,794	10,000	Tort / Bond *Risk Pool moved to Benefits/ Insurance	5,000	-	-
6500	Office Supplies	14,000	13,033	21,000	Departmental office supplies - additional public service event expenses	14,500	-	-
6505	Printing and Engraving	7,000	4,215	5,000	Case Folders, letterhead, envelopes, event materials, Toner Cartridges (From IT)	5,000	-	-
6506	Postal Expenses	3,000	2,733	3,000	Mail costs associated with the prosecution of criminal cases and statewide business	3,000	-	-
6507	Advertising	-	-	-	Job Placement ads / PIO materials	-	-	-

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6508	Dues	7,800	7,925	8,500	Board of Bar Overseers. (20 memberships @ \$330/each) increased cost 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)	8,500	-	-
6516	Restorative practices/diversionary	40,000	29,786	40,000	Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim involvement and decrease defendant recidivism.	40,000	-	-
6509	Books, Periodicals, & Subscriptions	16,500	19,053	19,000	5% Westlaw increase contract agreement (renewal is Nov 2026) /increased materials access/functionality / Maine Court rules print/Ferdico	19,000	-	-
6511	Equipment Rental	1,300	1,188	1,350	Culligan water service/annual filter servicing per machine	1,350	-	-
6512	Training, Education, & Seminars	12,000	15,538	16,000	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	16,000	-	-
6513	Leases & Service Agreements	112,000	57,708	119,200	Connected Office copiers(\$2116/mth) - with 2 additional copiers @ \$300 each. \$ 32,592 MeDATs hosting shared db svc increase + \$13975 \$ 42,618	119,200	-	-

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6800	Telephone & Communication	22,000	16,438	22,000	eProsecutor statewide licensing - (53 users/\$830/user) \$43,990 - anticipated deployment in spring 2026. Language Translation Line, Wireless Service (7), Connection to State Metro Line (1444/yr) Increase users @ \$198/license *Move Landline Telephone services to IT.	13,000	-	-
		-	-	-		-	-	-
	TOTAL O&M	316,600	227,779	331,100	TOTAL	313,100	-	-
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,500	480	1,500	To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed.	1,500	-	-
7355	Computer Hardware		-					
7400	Capital Improvement Program	-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	1,500	480	1,500	TOTAL	1,500	-	-
	TOTAL DISTRICT ATTORNEY	2,699,061	2,471,548	2,869,063	TOTAL	2,855,373	-	-
					170,001	156,311	(2,699,061)	(2,699,061)
					6.3%	5.8%	-100.0%	-100.0%

DISTRICT ATTORNEY



Executive Administration

James Gailey, County Manager

Wages for full & part time staff.

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

EXPENSES		26-27	
Labor	O&M	Capital	TOTAL
1,034,933	191,350		1,226,283

Grant funded activities of this department

Personnel	REGULAR		GRANT & CONTRACT	
	Full Time	Part Time	Full Time	Part Time
COUNTY MANAGER	1			
ASSISTANT COUNTY MANAGER	1			
EXECUTIVE ADMIN/SPECIAL PROJECTS	1			
PUBLIC AFFAIRS	1			
COMPLIANCE & AUDIT MANAGER	1			
REGIONAL FIRE EMS COORDINATOR	1			
COMMISSIONERS	5			
	11	0		

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE				ACTIVITY CENTER: ADMINISTRATION					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
5120-01	Wages & Salaries (FT)	425,673	437,155	542,430	567,470	692,772	692,772	-	-
5205-01	Wages & Salaries (PT)	60,789	67,404	-	816	-	-	-	-
5401-01	Overtime	674	351	-	576	800	800	-	-
5500-01	Employee Benefits & Taxes	207,589	242,599	327,362	274,614	339,572	341,360	-	-
	TOTAL PERSONNEL SERVICES	694,726	747,508	869,792	843,476	1,033,145	1,034,933	-	-
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	5,875	13,857	14,000	9,394	16,000	16,000	-	-
6301-01	Professional Services	18,673	4,830	55,000	12,104	65,000	65,000	-	-
6302-01	Legal Services	24,218	26,020	32,000	64,630	40,000	40,000	-	-
6400-01	Building & Contents Insurance	3,946	5,059	5,940	6,763	7,000	-	-	-
6407-01	Surety Bond Premiums	3,332	4,271	3,850	5,711	6,000	6,000	-	-
6500-01	Office Supplies	3,846	1,384	3,800	3,551	8,800	8,800	-	-
6505-01	Printing & Engraving	214	936	950	1,173	1,200	1,200	-	-
6506-01	Postal Expenses	3,893	1,639	3,000	149	1,000	1,000	-	-
6507-01	Advertising	579	-	1,000	556	750	750	-	-
6508-01	Dues	34,357	41,827	42,000	42,956	44,000	44,000	-	-
6509-01	Books periodicals, subs	146	300	300	16	100	100	-	-
6512-01	Training, Education, & Seminars	703	2,447	5,000	1,079	4,000	4,000	-	-
6513-01	Leases & Service Agreements	2,302	3,484	3,500	4,994	5,000	2,000	-	-
6609-01	Equipment Repair	-	-	-	-	-	-	-	-
6800-01	Telephone & Communication	2,153	3,256	3,860	2,427	3,500	2,500	-	-
	TOTAL O&M	104,238	109,309	174,200	155,502	202,350	191,350	-	-
	CAPITAL OUTLAY								
7361-01	Occupational Health & Safety Equip								
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	798,964	856,817	1,043,992	998,978	1,235,495	1,226,283	-	-
						191,503	182,291	(1,043,992)	(1,043,992)
						18.3%	17.5%	-100.0%	-100.0%

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL							
5120-01	Wages & Salaries (FT)	542,430	567,470	547,772	Wages for full-time departmental staff.	547,772	-	-
				145,000	Regional Fire Coordinator and Compliance & Audit Manager - Moved from special projects line	145,000	-	-
5401-01	Overtime/Taping		576	800		800		
5205-01	Wages & Salaries (PT)	-	816	-		-	-	-
5510	Health Insurance	189,889	156,302	198,475		200,263	-	-
5520	Retirement	43,110	32,122	31,020		31,020	-	-
5530	Social Security	47,233	41,479	53,058		53,058	-	-
5540	Workers Comp	2,047	2,174	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	45,083	42,536	57,019		57,019	-	-
5500-01	Employee Benefits & Taxes	327,362	274,614	339,572	Benefits and taxes for departmental employees.	341,360	-	-
	TOTAL PERSONNEL SERVICES	869,792	843,476	1,033,145	18.8% TOTAL	1,034,933	-	-
	OPERATIONS & MAINTENANCE					-		
6130-01	Transportation & Lodging	14,000	9,394	16,000	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. Travel expenses for Fire/EMS Coordinator	16,000	-	-
6301-01	Professional Services	55,000	12,104	65,000	Services needed for general operation of county services. \$ 40,000 Fire/EMS instructor costs for FF1 and FF2 training \$ 25,000	65,000	-	-
6302-01	Legal Services	32,000	64,630	40,000	Legal fees associated with consultation and pending law suits and arbitrations	40,000	-	-
6400-01	Building & Content Insurance	5,940	6,763	7,000	*Risk Pool moved to Benefits/ Insurance	-	-	-
6407-01	Surety Bond Premiums	3,850	5,711	6,000	Bond obtained through MCCA.	6,000	-	-
6500-01	Office Supplies	3,800	3,551	8,800	Departmental / Communal Northport office supply costs.	8,800	-	-

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6505-01	Printing & Engraving	950	1,173	1,200	General printing costs to include county budget, annual report, budget	1,200	-	-
6506-01	Postal Expenses	3,000	149	1,000	Departmental postage costs.	1,000	-	-
6507-01	Advertising	1,000	556	750	Legal notices.	750	-	-
6508-01	Dues	42,000	42,956	44,000	Professional Memberships	44,000	-	-
					International City/County Managers Assoc. \$ 1,300		-	-
					Maine Municipal Association. \$ 600		-	-
					NACO Association \$ 5,633		-	-
					Maine County Commissioners Association. \$ 19,800		-	-
					Maine County Administrators Association. \$ 100		-	-
					Local/regional Chamber of Commerce \$ 800		-	-
					ME Town & City Management Association. \$ 250		-	-
					GPCOG Membership \$ 12,000		-	-
6509-01	Books periodicals, subs	300	16	100	Various books. PPH and BDN	100	-	-
6512-01	Training, Education, & Seminars	5,000	1,079	4,000	MCCA Convention, MMA, ICMA & NACO conference	4,000	-	-
6513-01	Leases & Service Agreements	3,500	4,994	5,000	Lease agreement/ copier	2,000	-	-
					Maintenance agreement for copier		-	-
6609-01	Equipment Repair				Equipment maintenance not covered under service agreement.		-	-
6800-01	Telephone & Communication	3,860	2,427	3,500	Provides for local and long-distance calls, and associated communication. Cell phones	2,500	-	-
	TOTAL O&M	174,200	155,502	202,350		191,350	-	-
	TOTAL ADMINISTRATION	1,043,992	998,978	1,235,495	TOTAL	1,226,283	-	-

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
				191,503		182,291	(1,043,992)	(1,043,992)
				18.3%		17.5%	-100.0%	-100.0%



Information Technology

Aaron Gilpatric Director

Wages for full & part time staff.

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

EXPENSES		26-27	
Labor	O&M	Capital	TOTAL
619,455	871,008	-	1,490,463

Statistics

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

Personnel

	Full Time	Part Time
IT DIRECTOR	1	
NETWORK ADMINISTRATOR	1	
COMPUTER SPECIALIST	1	
SOFTWARE SPECIALIST	2	
	5	

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: INFORMATION TECHNOLOGY					ACTIVITY CENTER: INFORMATION TECHNOLOGY				
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120	Wages & Salaries (FT)	363,029	366,579	409,616	378,635	426,263	426,263	-	-
5500	Employee Benefits & Taxes	149,160	146,161	183,158	158,366	192,158	193,192	-	-
	TOTAL PERSONNEL SERVICES	512,190	512,740	592,774	537,000	618,421	619,455	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	-	7,141	4,000	4,384	4,000	4,000	-	-
6301	Professional Services	6,118	20,480	27,000	5,145	27,000	27,000	-	-
6500	Office Supplies	2,328	1,429	1,500	670	1,500	1,500	-	-
6503	Computer, Software, & Supplies	41,460	35,541	19,000	56,167	19,000	19,000	-	-
6505	Printing & Engraving			-		-	-	-	-
6512	Training, Education, & Seminars	10,436	5,931	6,000	1,197	6,000	4,000	-	-
6514	maintenance Contracts	375,546	392,764	547,756	395,655	785,893	715,409	-	-
6811	Computer Repair	8,000	7,598	8,000	6,429	8,000	8,000	-	-
6800	Telephone & Communication	58,721	73,989	75,000	70,691	83,740	92,099	-	-
	TOTAL O&M	502,609	544,873	688,256	540,338	935,133	871,008	-	-
	CAPITAL OUTLAY								
7355-02	Computer Hardware		-	-	368	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	368	-	-	-	-
	TOTAL ACTIVITY CENTER	1,014,799	1,057,613	1,281,030	1,077,706	1,553,554	1,490,463	-	-
						272,524	209,433	(1,281,030)	(1,281,030)
						21.3%	16.3%	-100.0%	-100.0%

INFORMATION TECHNOLOGY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: IT		ACTIVITY CENTER: INFORMATION TECHNOLOGY						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	409,616	378,635	426,263	Wages for full & part time staff. OT & On-call stipend funding	426,263	-	-
5510	Health Insurance	108,177	90,470	114,766		115,800	-	-
5520	Retirement	42,190	37,490	44,783		44,783	-	-
5530	Social Security	31,336	27,602	32,609		32,609	-	-
5540	Workers Comp	1,455	2,803	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp							
5500	Employee Benefits & Taxes	183,158	158,366	192,158		193,192	-	-
	TOTAL PERSONNEL SERVICES	592,774	537,000	618,421	4.3%	619,455	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	4,000	4,384	4,000	Mileage Expense	4,000	-	-
6301	Professional Services	27,000	5,145	27,000	On site Technical Assistance Community GIS	27,000	-	-
6500	Office Supplies	1,500	670	1,500	General Office Supplies	1,500	-	-
6503	Computer, Software, & Supplies	19,000	56,167	19,000	Software, upgrades and licensing	19,000	-	-
6505	Printing and Engraving				Printer and Toner cartridges			
6512	Training, Education, & Seminars	6,000	1,197	6,000	System training	4,000	-	-
6514	Maintenance Contracts	547,756	395,655	785,893	Public Safety software packages, email, & data sharing	715,409	-	-
					Spillman Maintenance (Net of reimbursements)	\$ 271,498		

INFORMATION TECHNOLOGY (IT)

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					ME Endpoint Security \$ 8,167			
					Security Software \$ 15,000			
					Meraki \$ 31,000			
					Antivirus & MDR \$ 31,614			
					Cybersecurity Monitoring \$ 13,980			
					Multifactor Authentication Licenses \$ 16,200			
					Cisco Smartnet \$ 12,863			
					PowerDMS \$ 3,000			
					ESRI- ARC GIS Maintenance \$ 16,800			
					Netmotion & Locality \$ 12,300			
					OpenFox \$ 5,540			
					GSuite (Google Mail) \$ 91,680			
					Docusign \$ 9,991			
					Axon Justice \$ 64,250			
					Citrix \$ 22,945			
					Office 365 \$ 55,000			
					Facilities Software \$ 30,000			
					Postage Machine Rentals \$ 3,581			
					\$ 715,409			
6611	Computer Repair	8,000	6,429	8,000	Repair equipment formerly under maintenance contract.	8,000	-	-
		-		-		-	-	-
6800	Telephone & Communication	75,000	70,691	83,740	System wide internet, wireless access and fiber lines	92,099	-	-
					County Phone System 8,359			
	TOTAL O&M	688,256	540,338	935,133	TOTAL	871,008	-	-
7355	Computer hardware for County		368		Communications, server and network hardware	-		
	TOTAL CAPITAL OUTLAY	-	368	-	TOTAL	-	-	-
	TOTAL IT	1,281,030	1,077,706	1,553,554	TOTAL	1,490,463	-	-
					272,524	209,433	(1,281,030)	(1,281,030)
					21.3%	16.3%	-100.0%	-100.0%

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		26-27	
Labor	O&M	Capital	TOTAL
946,008	90,805	7,000	1,043,813

Statistics

Personnel

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

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: HUMAN RESOURCES				ACTIVITY CENTER: HUMAN RESOURCES					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	378,380	504,540	648,451	589,939	669,693	669,693	-	-
5500	Employee Benefits & Taxes	134,150	185,722	254,367	231,323	274,965	276,316	-	-
	TOTAL PERSONNEL SERVICES	512,530	690,263	902,818	821,262	944,657	946,008	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,599	451	2,500	1,151	2,500	2,500	-	-
6301	Professional Services	23,449	19,069	37,000	18,971	37,000	30,192	-	-
6500	Office Supplies	3,105	4,393	4,500	3,275	4,500	4,500	-	-
6505	Printing & Engraving	130	31	175	43	175	175	-	-
6506	Postal Expenses	182	222	250	237	250	250	-	-
6508	Dues	183	1,315	2,000	2,709	2,800	2,800	-	-
6509	Books, Periodicals, & Subscriptions	3,042	209	4,150	-	8,950	17,786	-	-
6512	Training, Education, & Seminars	4,056	12,574	15,900	1,877	15,000	15,900	-	-
6513	Leases & Service Agreements	1,958	1,500		1,539	1,950	1,950	-	-
6515	Wellness	10,745	9,595		12,613	13,000	13,000	-	-
6800	Telephone & Communication	308	914	-	1,136	1,752	1,752	-	-
	TOTAL O&M	48,758	50,273	78,905	43,551	87,877	90,805	-	-
	CAPITAL OUTLAY								
7361	Occupational Health & Safety Equip.	4,288	2,552	7,000	1,693	7,000	7,000	-	-
	TOTAL CAPITAL OUTLAY	4,288	2,552	7,000	1,693	7,000	7,000	-	-
	TOTAL ACTIVITY CENTER	565,576	743,088	988,723	866,506	1,039,534	1,043,813	-	-
					50,812	55,091	(988,723)	(988,723)	
					5.1%	5.6%	-100.0%	-100.0%	

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 HUMAN RESOURCES		ACTIVITY CENTER: HUMAN RESOURCES						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	648,451	589,939	669,693	Wages for full-time departmental staff.	669,693	-	-
5510	Health Insurance	133,233	124,033	150,029		151,380	-	-
5520	Retirement	60,988	53,145	64,146		64,146	-	-
5530	Social Security	49,607	44,058	51,232		51,232	-	-
5540	Workers Comp	1,255	1,331	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	9,284	8,757	9,558		9,558	-	-
5500	Employee Benefits & Taxes	254,367	231,323	274,965	Benefits and taxes for departmental employees.	276,316	-	-
	TOTAL PERSONNEL SERVICES	902,818	821,262	944,657	4.6% TOTAL	946,008	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	2,500	1,151	2,500	Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging	2,500	-	-
6301	Professional Services	37,000	18,971	37,000	Flores Section 125 FSA Admin Fee 875 Flores Section 125 HRA Admin Fee 500 Flores Debit Card Fee 1,638 ACA PCORI Annual Fee 94 Employee Advisory Committee 5,000 Union Negotiation Consultations 5,000 Affiliated EAP - Workforce Performance Solutions 9,940 Affiliated EAP - Critical Incidents 1,000 Affirmative Action Plan Preparation 3,450 J.J. Keller 180 DISA - Drug & Alcohol Program - Fee & Random Tests 750 HR Consultants - training, investigations, services 1,765 \$ 30,192	30,192	-	-
6500	Office Supplies	4,500	3275	4,500	HR Office Supplies	4,500	-	-

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET	
6505	Printing & Engraving	175	43	175	Misc. printing, brochures, engraving	175	-	-	
6506	Postal Expenses	250	237	250	HR Postage expenses	250	-	-	
6508	Dues	2,000	2709	2,800	MLGHRA Memberships HR Assoc. of Southern ME (HRASM) National Safety Council SHRM Memberships SHRM Certifications NFPA Maine Motor Transport Assoc.	1,155 160 425 660 100 150 <u>150</u> 2,800	2,800	-	-
6509	Books, Periodicals, & Subscriptions	4,150	0	8,950	HR Reference Materials/Books Jazz HR Software Jobtarget - 12 months Other job posting & recruitment platforms	250 6,936 9,600 <u>1,000</u> 17,786	17,786	-	-
6512	Training, Education, & Seminars	15,900	1877	15,000	Leadership Academy HR Conferences, Workshops - Staff Annual Maine HR Conference at Samoset MMA HR & Management Conference - June @ Thomas C Professional Development - Depts. & Supervisory Maine LERA Conference & Meetings Tuition Reimbursement	4,500 1,000 1,200 255 3,000 50 <u>5,895</u> 15,900	15,900	-	-
6513	Leases & Service Agreement	1,950	1,539	1,950	Great America Financial Agreement	1,950	-	-	
6515	Wellness	10,000	12,613	13,000	Wellness (gym/health reimbursement)	13,000	-	-	

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6800	Telephone expense	480	1,136	1,752	Cell Phone Stipend -\$40/month x 3, google voice *Move Landline Telephone services to IT.	1,752	-	-
	TOTAL O&M	78,905	43,551	87,877		90,805	-	-
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	7,000	1,693	7,000	Employee Ergonomic costs associated with workstations	7,000	-	-
	Safety Program				Safety training program			
		-	-	-		-	-	-
		7,000	1,693	7,000	TOTAL	7,000	-	-
		988,723	866,506	1,039,534	TOTAL	1,043,813	-	-
				50,812		55,091	(988,723)	(988,723)
				5.1%		5.6%	-100.0%	-100.0%

HUMAN RESOURCES



Facilities Department

William Trufant, Director

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

EXPENSES			26-27
Labor	O&M	Capital	TOTAL
2,088,703	881,530	-	2,970,233
ENTERPRISE			453,701
TOTAL DEPT			3,423,934

Enterprise Activities:

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

Statistics

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

Personnel

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

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-105 DEPARTMENT: FACILITIES									
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)*	995,142	1,205,720	1,346,798	1,260,254	1,473,757	1,446,116	-	-
5210	Seasonal/Temporary/Intern	45,435	-	-	942	-	-	-	-
5401	Overtime	44,385	21,729	36,050	23,821	35,000	35,000	-	-
5500	Employee Benefits & Taxes	442,255	500,780	596,091	554,786	653,809	607,587	-	-
	TOTAL PERSONNEL SERVICES	1,527,217	1,728,229	1,978,939	1,839,803	2,162,566	2,088,703	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	125	89	800	186	800	-	-	-
6131	Gas, Oil, & Grease	52,229	67,618	18,000	38,153	30,000	18,000	-	-
6132	Vehicle Repair	75,076	(2,317)	120,000	18,859	110,000	102,000	-	-
6301	Professional Services	15,592	8,502	10,500	40,932	18,000	18,000	-	-
6303	Contract Special Services	12,124	5,198	9,500	12,048	10,500	8,750	-	-
6304	Security Services	1,077	1,318	2,000	6,007	3,000	3,000	-	-
6400	Insurance- Building & Contents	42,125	41,268	58,379	72,194	-	-	-	-
6401	Insurance- Liability	2,315	2,968	17,779	3,968	-	-	-	-
6402	Vehicle Insurance	11,027	14,135	15,282	18,899	-	-	-	-
6405	Insurance - Boilers/ Mechanical	6,506	8,339	9,016	11,149	-	-	-	-
6500	Office Supplies	1,897	2,887	2,000	3,111	2,300	2,300	-	-
6502	Cleaning Supplies	17,367	17,036	20,000	21,635	22,000	22,000	-	-
6504	Maintenance Supplies	6,599	17,896	15,000	6,731	15,000	15,000	-	-
6505	Printing & Engraving	207	263	500	3	500	-	-	-
6506	Postal Expenses	93	3	200	-	-	-	-	-
6507	Advertising	-	-	1,000	1,565	1,500	1,500	-	-
6508	Dues	172	307	450	26,844	1,500	1,000	-	-
6509	Books, Periodicals, & Subscriptions	397	-	300	-	300	150	-	-
6510	Tools & Implements	2,822	1,144	4,500	12,773	6,000	6,000	-	-
6511	Equipment Rental	8,494	14,214	13,500	21,299	15,000	15,000	-	-
6512	Training, Education, & Seminars	18,469	2,008	2,500	2,555	2,500	2,500	-	-
6513	Lease & service Agreements	176,846	212,091	58,953	203,867	59,400	59,400	-	-
6514	Maintenance Contracts	63,154	81,668	90,000	99,555	95,000	90,000	-	-

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6600	Cleaning & Sanitary	159	26	-	7,717	-	-	-	-
6601	Snow Removal	4,815	1,949	5,000	4,446	5,000	5,000	-	-
6602	Lot & Grounds Maintenance	3,202	4,404	3,500	9,239	4,000	4,000	-	-
6603	Building & Structure Repair	19,693	16,062	30,500	32,840	30,500	30,500	-	-
6604	Heating & Cooling (HVAC) Repair	98,844	48,011	40,000	35,043	37,500	37,500	-	-
6605	Electrical Repair	19,045	38,340	30,000	39,600	30,000	30,000	-	-
6606	Painting Repair	11,012	4,862	7,000	2,310	7,000	7,000	-	-
6607	Plumbing Repair	12,324	7,898	10,000	49,978	18,000	18,000	-	-
6608	Elevator Repair	(179)	34,774	10,000	8,149	10,000	10,000	-	-
6609	Equipment Repair	2,887	2,836	5,000	15,452	7,500	5,000	-	-
6612	Furniture Repair	842	2,981	3,000	2,383	3,000	3,000	-	-
6800	Telephone & Communication	5,855	7,810	7,500	9,427	7,500	2,880	-	-
6801	Electricity Utility	272,767	96,068	150,000	120,841	150,000	150,000	-	-
6802	Gas Utility	48,605	66,413	165,000	87,503	165,000	115,000	-	-
6803	Water Utility	5,367	5,279	6,500	5,680	6,800	6,800	-	-
6804	Sewer Utility	35,586	25,721	32,000	32,378	32,000	42,000	-	-
6805	Rubbish Removal	14,309	18,318	24,000	14,239	20,000	20,000	-	-
6806	Fuel Oil	(2,171)	4,758	4,000	466	4,000	5,500	-	-
6906	Paper Goods	5,820	-	10,000	5,004	10,000	10,000	-	-
6908	Clothing- Uniforms	4,734	5,369	6,000	4,752	8,000	8,000	-	-
6909	Clothing- Cleaning	2,845	75	750	-	750	750	-	-
6913	Safety Equipment	2,309	2,028	3,000	10,494	8,000	6,000	-	-
6950	misc expense PRC	-	-	-	-	-	-	-	-
TOTAL O&M		1,083,379	890,619	1,022,909	1,120,273	957,850	881,530	-	-

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	CAPITAL OUTLAY								
7305	Building & Building Improvements	-	-	-	-	-	-	-	-
7315	Electrical Capital	-	-	-	-	-	-	-	-
7335	Maintenance Capital	-	-	-	-	-	-	-	-
7350	Office Equipment	-	-	-	-	-	-	-	-
7355	Computer Hardware	-	-	-	-	-	-	-	-
7361	Occupational Health & Safety Equip.	-	-	-	-	-	-	-	-
7360	Safety Equipment	53	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	53	-	-	-	-	-	-	-
	TOTAL DEPARTMENT	2,610,649	2,618,848	3,001,848	2,960,076	3,120,416	2,970,233	-	-
						118,568	(31,614)	(3,001,848)	(3,001,848)
						3.9%	-1.1%	-100.0%	-100.0%

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-105	DEPARTMENT: FACILITIES							
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	1,346,798	1,260,254	1,473,757	Wages for full-time departmental staff.	1,446,116	-	-
5205	Wages & Salaries (PT)				Wages for maint./ special projects.			
5210	Seasonal/Temporary/Intern		942					
5401	Overtime	36,050	23,821	35,000	Wages for required overtime work and call in work.	35,000	-	-
5510	Health Insurance	329,011	307,318	391,738		346,778	-	-
5520	Retirement	127,447	114,275	146,651		147,504	-	-
5530	Social Security	105,788	95,527	115,420		113,305	-	-
5540	Workers Comp	33,845	35,948	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp		1,718	-		-		
5500	Employee Benefits & Taxes	596,091	554,786	653,809	Taxes and benefits for departmental employees.	607,587	-	-
	TOTAL PERSONNEL SERVICES	1,978,939	1,839,803	2,162,566	9.3% TOTAL	2,088,703	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	800	186	800	Departmental travel expenses including for training.	\$ 1,500	-	-
6131	Gas Oil & Grease	18,000	38,153	30,000	Gas, oil, grease, and maintenance for departmental vehicles and machines.	\$ 9,000	18,000	-
					Oil & grease for Sheriff vehicles.	\$ 9,000		
6132	Vehicle Repair	120,000	18,859	110,000	Parts and labor for automobile and machine repair.	\$ 10,000	102,000	-
					Sheriff Administration/ Support Services	\$ 7,500		
					Sheriff Law Enforcement	\$ 27,000		
					Sheriff General	\$ 7,500		
					Tires for all County vehicles.	\$ 50,000		
6301	Professional Services	10,500	40,932	18,000	Consultants: chemical, etc.	\$ 8,100	18,000	-
					Indoor Air Quality tests.	\$ 1,900		
					Professional Cleaning services	\$ 3,000		

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Courthouse. (carpet cleaning - done in house)	\$ 2,000		
					EMA/RCC	\$ 1,500		
					Law Enforcement Center.	\$ 1,500		
6303	Contract Special Services	9,500	12,048	10,500	Pest control Courthouse LEC EMA CRCC	\$ 3,000	8,750	-
					Hazardous Mats (lamp)	\$ 3,000		
					Backflow testing	\$ 750		
					work order system fleet	\$ 2,000		
6304	Security Services	2,000	6,007	3,000	Security	\$ 3,000	3,000	-
6400	Insurance -Building & Contents	58,379	72,194	-	Courthouse.	\$ 53,072	-	-
					Garage.			
6401	Insurance- Liability	17,779	3,968	-	*Moved to Benefits/Insurance		-	-
6402	Vehicle Liability	15,282	18,899	-	*Moved to Benefits/Insurance		-	-
6405	Insurance - Boilers/ Mechanical	9,016	11,149	-	*Moved to Benefits/Insurance		-	-
6406	Insurance- Deductible				Deductible for any insurance claim.			
6500	Office Supplies	2,000	3,111	2,300	Office supplies and copy paper.	\$ 2,300	2,300	-
6502	Cleaning Supplies	20,000	21,635	22,000	Custodial supplies. (Does not include Jail secure area.)		22,000	-
					Car Cleaning Supplies	\$ 1,000		
					Courthouse.	\$ 8,000		
					Dispatch/EMA	\$ 3,000		
					Northport	\$ 7,000		
					LEC	\$ 3,000		
6504	Maintenance Supplies	15,000	6,731	15,000	Repair supplies.		15,000	-
					Courthouse/Northport	\$ 9,500		
					Communications	\$ 3,500		

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Law Enforcement Center.	\$ 2,000		
6505	Printing & Engraving	500	3	500	Printing for work orders, forms, and blueprints.	\$ -	-	-
6506	Postal Expenses	200	-	-	Departmental postage costs.	\$ -	-	-
6507	Advertising	1,000	1,565	1,500	For material bids and personnel	\$ 1,500	1,500	-
6508	Dues	450	26,844	1,500	NFPA		1,000	-
					ASHRAE (Heating and AC Eng.)	\$ 200		
					NSEE (Energy Engineers.)	\$ 200		
					Electrician Licensing Fees.	\$ -		
					fleet	\$ 300		
					recertification	\$ 300		
6509	Books, Periodicals, & Subscriptions	300	-	300	Manager's Legal Bulletin.		150	-
					Vehicle manuals and code books	\$ 150		
					ASHRAE Handbooks.			
6510	Tools & Implements	4,500	12,773	6,000	Hand tools.	\$ 6,000	6,000	-
6511	Equipment Rental	13,500	21,299	15,000	Pagers.	\$ 2,000	15,000	-
					Offsite Storage	\$ 7,000		
					Safety Kleen for Mechanic/Jail (oil)	\$ 500		
					Copier	\$ 2,500		
					lift rental	\$ 3,000		
6512	Training, Education, & Seminars	2,500	2,555	2,500	OSHA Training		2,500	-
					Training safety	\$ 1,100		
					seminars	\$ 1,400		

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6513	Leases and Service Agreements	58,953	203,867	59,400	Northport Business Park Dues \$ 59,400	59,400	-	-
6514	Maintenance Contracts	90,000	99,555	95,000	HVAC Contract CCRCC, CCCH, Northport \$ 69,350 Sprinkler system \$ 1,850 Extinguishers \$ 900 Fire alarm \$ 2,500 Elevator/lifts \$ 13,000 Automatic Doors \$ 2,400	90,000	-	-
6600	Cleaning & Sanitary	-	7,717	-	Moved to Professional Services	-	-	-
6601	Snow Removal	5,000	4,446	5,000	Courthouse complex \$ 4,000 CCRCC \$ 1,000	5,000	-	-
6602	Lot & Grounds Maintenance	3,500	9,239	4,000	Loam, seed, sod. \$ 1,000 Landscape timbers, fencing. \$ 1,000 Asphalt maintenance or repair: \$ 2,000	4,000	-	-
6603	Building & Structure Repair	30,500	32,840	30,500	Doors, walls, ceilings, stairs, & windows. \$ 3,000 Replacement locks and keys \$ 3,000 Roof patches and repairs. \$ 5,000 CCCH Replacement Air Conditioners \$ 3,000 Carpeting and repairs \$ 10,000 Exterior building repairs. \$ 4,000 Replacement ceiling tiles. \$ 2,500	30,500	-	-
6604	Heating & Cooling (HVAC) Repair	40,000	35,043	37,500	Heating & Cooling (HVAC) Repair Courthouse. \$ 15,500 CCRC \$ 3,500 Law Enforcement Center. \$ 3,000	37,500	-	-

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6605	Electrical Repair	30,000	39,600	30,000	Verkada cameras and control repairs. \$ 7,500 Lighting-lamps and ballast, light bulbs \$ 4,000 Power outlets & wiring. \$ 2,000 Electrical repairs. \$ 10,000	30,000	-	-
6606	Painting Repair	7,000	2,310	7,000	Preventative & Ongoing maintenance. Courthouse/Windham \$ 3,000 Community Corrections \$ 500 Law Enforcement Center \$ 500	7,000	-	-
6607	Plumbing Repair	10,000	49,978	18,000	Preventative/ ongoing maintenance. Courthouse, Northport \$ 14,000 EMA. And Communications \$ 2,000 Law Enforcement Center. \$ 2,000	18,000	-	-
6608	Elevator Repair	10,000	\$ 8,149	10,000	Non-contract repairs \$ 10,000	10,000	-	-
6609	Equipment Repair	5,000	15,452	7,500	Repair for County equipment. \$ 5,000	5,000	-	-
6612	Furniture Repair	3,000	2,383	3,000	Repair material for any County furniture. \$ 3,000	3,000	-	-
6800	Telephone & Communication	7,500	9,427	7,500	Cell Phone Stipends 40/month x 6 \$ 2,880	2,880	-	-
6801	Electricity Utility	150,000	120,841	150,000	Electricity costs for county properties Communications CCCH/Northport LEC	150,000	-	-
6802	Gas Utility	165,000	87,503	165,000	Natural Gas costs for county properties CCC LEC CCRCC	115,000	-	-

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Courthouse Northport			
6803	Water Utility	6,500	5,680	6,800	Courthouse LEC Communications \$ 5,500 \$ 1,300	6,800	-	-
6804	Sewer Utility	32,000	32,378	32,000	Courthouse LEC/CC storm water charges \$ 13,000 \$ 5,000	42,000	-	-
6805	Rubbish Removal	24,000	14,239	20,000	Courthouse/Northport Law Enforcement Center/Communication Corrections \$ 20,000	20,000	-	-
6806	Fuel Oil	4,000	466	4,000	Generator Fuel (Windham, Jail, Northport) \$5,500	5,500	-	-
6906	Paper Goods	10,000	5,004	10,000	Toilet paper, sanitary napkins, paper towels. \$ 10,000	10,000	-	-
6908	Clothing- Uniforms	6,000	4,752	8,000	Facilities employees (4 sets) \$ 8,000	8,000	-	-
6909	Clothing- Cleaning	750	-	750	Mechanic Uniforms. And rags \$ 750	750	-	-
6913	Safety Equipment	3,000	10,494	8,000	Safety shoes. Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance. \$ 6,000	6,000	-	-
		-	-	-		-	-	-
	TOTAL O&M	1,022,909	1,120,273	957,850	TOTAL	881,530	-	-
	CAPITAL OUTLAY							
7305	Building & Building Improvement			\$ - \$ -		0 -		
7315	Electrical Capital							
7335	Maintenance Capital							

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
7350	Office Equipment							
7355	Computer Hardware							
7361	Occupational Health & Safety Equip.		-		Moved to HR Budget			
7360	Safety Program				Moved to HR budget			
	TOTAL CAPITAL OUTLAY	-	-	-		-	-	-
	TOTAL FACILITIES	3,001,848	2,960,076	3,120,416	TOTAL	2,970,233	-	-
		14		3.9%		(31,614)	(3,001,848)	(3,001,848)
						-1.1%	-100.0%	-100.0%

ENTERPRISE ACTIVITIES TOTAL	453,701
OVERALL DEPARTMENTAL EXPENSES	3,423,934

FACILITIES



Facilities-Garage Operation

Wages for full & part time staff.

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

REVENUES

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
GAR	-	-	-	-
GAR	157,991	280,426	259,262	375,000
GAR	751,025	585,804	590,455	700,000
GAR				
GAR	\$ 909,016	\$ 866,230	\$ 849,717	\$ 1,075,000

EXPENSES

26-27

	Labor	O&M	Capital	TOTAL
Garage Operations	103,323	43,375	-	146,698
Garage Daily Parking				
Garage Monthly Parking				

Statistics

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

Personnel

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

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: Facilities		ACTIVITY CENTER: PARKING GARAGE							
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-03	Wages & Salaries (FT)	99,984	53,092	58,059	54,991	61,251	61,251	-	-
5205-03	Wages & Salaries (PT)	-	-	-	-	-	-	-	-
5401-03	Overtime	3,836	889	4,120	1,541	2,500	2,500	-	-
5500-03	Employee Benefits & Taxes	<u>42,094</u>	<u>25,199</u>	<u>36,055</u>	<u>37,814</u>	<u>39,318</u>	<u>39,572</u>	-	-
	TOTAL PERSONNEL SERVICES	145,914	79,180	98,234	94,347	103,069	103,323	-	-
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	979	245	750	64	500	500	-	-
6502	Cleaning Supplies	-	353	600	-	-	600	-	-
6504	Maintenance Supplies	806	417	1,000	3,071	1,750	1,750	-	-
6505-03	Printing & Engraving	2,433	1,145	2,500	38	1,500	1,500	-	-
6507-03	Advertising	-	-	500	-	-	-	-	-
6514-03	Maintenance Contracts	3,044	9,515	11,500	8,685	10,500	10,500	-	-
6602-03	Lot & Grounds Maintenance	223	-	500	-	-	-	-	-
6603-03	Building & Structural Repair	36,603	14,919	4,000	4,990	4,000	4,000	-	-
6605-03	Electrical Repair	17,669	849	1,500	1,520	1,500	1,500	-	-
6606-03	Painting Repairs	-	7,800	5,000	2,775	3,500	3,500	-	-
6607-03	Plumbing Repairs	7,148	22	1,500	-	1,500	1,500	-	-
6609-03	Equipment Repair	26,581	12,803	9,000	5,880	7,500	7,500	-	-
6800-03	Telephone & Communication	1,523	801	1,000	762	800	400	-	-
6801-03	Electricity Utility	466	-	-	6,749	6,800	6,800	-	-
6803-03	Water Utility	134	199	350	210	350	350	-	-
6804-03	Sewer Utility	750	946	1,000	872	1,000	1,000	-	-
6805-03	Rubbish Removal	344	-	1,000	5,624	2,500	1,500	-	-
6905-03	Medical Supplies	-	-	100	-	100	100	-	-
6908-03	Clothing-Uniforms	-	-	250	0	250	250	0	0
6913-03	Safety Equipment	<u>-</u>	<u>185</u>	<u>250</u>	<u>101.82</u>	<u>125</u>	<u>125</u>	<u>0</u>	<u>0</u>
	TOTAL O&M	98,703	50,199	42,300	41,342	44,175	43,375	-	-
	CAPITAL								

PARKING GARAGE

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
7325-03	Furniture & Fixtures	48,916	-	-	450	-	-	-	-
7365-03	Radio Equipment	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	450	-	-	-	-
	TOTAL ACTIVITY CENTER	244,616	129,379	140,534	136,139	147,244	146,698	-	-
						6,710	6,164	(140,534)	(140,534)
						4.8%	4.4%	-100.0%	-100.0%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: FACILITIES			ACTIVITY CENTER: PARKING GARAGE						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION		26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
5120-03	PERSONNEL Wages & Salaries (FT)	58,059	54,991	61,251	Wages for full-time departmental staff.		61,251	-	-
5205-03	Temporary								
5401-03	Overtime	4,120	1,541	2,500	Wages for required overtime work.		2,500	-	-
5510	Health Insurance	22,667	24,019	28,222			28,476	-	-
5520	Retirement	5,637	5,597	6,219			6,219	-	-
5530	Social Security	4,757	5,084	4,877			4,877	-	-
5540	Workers Comp	2,994	3,114	-	*Move and consolidated to the Benefits/ Insurance Line.		-	-	-
5560	Deferred Comp								
5500-03	Employee Benefits & Taxes	36,055	37,814	39,318	Taxes and benefits for departmental employees.		39,572	-	-
	TOTAL PERSONNEL	98,234	94,347	103,069	5%	TOTAL	103,323	-	-
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	750	64	500	General office supplies used in garage operation.	\$ 500	500	-	-
6502	Cleaning Supplies	600	-	-	Signage Cleaning Supplies	\$ 600	600	-	-
6504	Maintenance Supplies	1,000	3,071	1,750	Maintenance Supplies	\$ 1,750	1,750	-	-
6505-03	Printing & Engraving	2,500	38	1,500	60,000 garage tickets	\$ 1,500	1,500	-	-
6507-03	Advertising	500		-	Newspaper job advertisements		-	-	-
6514-03	Maintenance Contracts	11,500	8,685	10,500	Sprinkler System	\$ 3,000	10,500	-	-
					Elevators	\$ 5,300			
					Garage Gates	\$ 1,500			
					Automatic Doors	\$ 700			

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6602-03	Lot & Grounds Maintenance	500		-	Flowers, shrubbery, landscape Asphalt Repair	-	-	-
6603-03	Building & Structural Repair	4,000	4,990	4,000	Repairs to overall structures	\$ 4,000	4,000	-
6605-03	Electrical Repair	1,500	1,520	1,500	Cameras, Lighting, and repairs	\$ 1,500	1,500	-
6606-03	Painting Repairs	5,000	2,775	3,500	Painting of structure	\$ 3,500	3,500	-
6607-03	Plumbing Repairs	1,500	-	1,500	Drain repair and cleaning	\$ 1,500	1,500	-
6609-03	Equipment Repair	9,000	5,880	7,500	Repair material for gate swing-arms, and mechanical readers.	\$ 7,500	7,500	-
6800-03	Telephone & Communication	1,000	762	800	Garage Cellphone *Landline moving to IT	\$ 400	400	-
6801-03	Electricity Utility		6,749	6,800		\$ 6,800	6,800	
6803-03	Water Utility	350	210	350	Water usage	\$ 350	350	-
6804-03	Sewer Utility	1,000	872	1,000	Storm Water charges	\$ 1,000	1,000	-
6805-03	Rubbish Removal	1,000	5,624	2,500	Trash Removal	\$ 2,500	1,500	-
6905-03	Medical Supplies	100		100	Replacement medical supplies. (Expiration of existing medical supplies.)	\$ 100	100	-
6908-03	Clothing-Uniforms	250		250	Employee yearly clothing allowance	\$ 250	250	-
6913-03	Safety Equipment	250	102	125	Safety Shoes, gloves & wipes, blood pathogens	\$ 125	125	-

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
7325-03	TOTAL O&M	42,300	41,342	44,175	TOTAL	43,375	-	-
	CAPITAL OUTLAY							
	Furniture & Fixtures		450		\$225,000 Ongoing Garage Repairs			
	Operation Equipment							
	TOTAL CAPITAL OUTLAY	-	450	-	TOTAL	-	-	-
	TOTAL GARAGE	140,534	136,139	147,244	TOTAL	146,698	-	-
				6,710		6,164	(140,534)	(140,534)
				4.8%		4.4%	-100.0%	-100.0%

PARKING GARAGE



Sheriff's Office-Administration

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

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

REVENUES

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
<i>SHER</i>	19,831	24,180	20,291	20,000
	\$ 19,831	\$ 24,180	\$ 20,291	\$ 20,000

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
1,690,365	237,432	3,000	1,930,797

Objectives

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

Personnel

	Full Time	Part Time
SHERIFF	1	
CHIEF DEPUTY	1	
ADMINISTRATIVE INVESTIGATOR	1	
ADMINISTRATIVE LIEUTENANT	1	
EXECUTIVE ASSISTANT	1	
INVESTIGATIONS CLERK	2	
RECEPTION/CLERK	1	
CAPTAIN-SUPPORT SERVICES	1	
ACCREDITATION COORD	1	
ADMINISTRATIVE SERGEANT	1	
MEDIA SPECIALIST	1	
IA ANALYST	1	
STAFF DEVELOPMENT SPECIALIST	1	
	14	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: ADMINISTRATION/ SUPPORT SERVICES							
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-05	Wages & Salaries (FT)	750,813	909,408	969,526	882,860	1,164,936	1,164,936	-	-
5205-05	Wages & Salaries (PT)	-	-	42,792	-	-	42,792	-	-
5401-05	Overtime	37,089	8,169	5,150	5,461	7,000	7,000	-	-
5500-05	Employee Benefits & Taxes	278,711	327,419	373,288	339,203	473,266	475,637	-	-
	TOTAL PERSONNEL SERVICES	1,066,613	1,244,996	1,390,756	1,227,523	1,645,202	1,690,365	-	-
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	13,631	22,189	20,000	15,040	22,500	22,500	-	-
6131-05	Gas, Oil, & Grease	4,764	4,444	9,000	4,031	9,000	9,000	-	-
6301-05	Professional Services	15,699	8,886	16,000	24,203	30,800	30,800	-	-
6302-05	Legal Services	7,587	1,834	12,000	14,624	12,000	12,000	-	-
6401-05	Insurance - Liability	54,755	70,187	68,266	93,838	68,266	-	-	-
6402-05	Insurance- Vehicle	19,382	24,844	23,540	33,216	23,540	-	-	-
6500-05	Office Supplies	9,529	8,869	9,500	10,023	9,500	9,500	-	-
6505-05	Printing & Engraving	11,623	9,875	12,000	10,389	12,000	12,000	-	-
6506-05	Postal Expenses	3,457	2,922	3,500	3,420	3,500	3,500	-	-
6507-05	Advertising	-	1,617	1,500	750	1,500	1,500	-	-
6508-05	Dues	4,071	4,283	4,800	4,139	4,800	4,800	-	-
6509-05	Books, Periodicals, & Subscriptions	3,434	5,032	3,500	471	3,500	3,500	-	-
6511-05	Equipment Rental	4,068	3,504	7,000	3,752	7,000	5,000	-	-
6512-05	Training, Education, & Seminars	13,488	11,781	16,800	8,995	16,800	16,800	-	-
6800-05	Telephone & Communication	69,975	68,340	77,181	79,153	92,532	92,532	-	-
6908-05	Clothing- Uniforms	5,191	5,093	3,000	1,884	3,000	3,000	-	-

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6910-05	Criminal Investigation	50	485	3,000	-	3,000	3,000	-	-
6945-05	Polygraph	-	7,463	-	8,925				
6950-05	CALEA			5,000	3,160	5,000	5,000	-	-
	NEW LINE ITEM Special Projects/Events/Programs			3,000	1,432	3,000	3,000	-	-
	TOTAL O&M	240,704	254,184	298,587	321,445	331,238	237,432	-	-
	CAPITAL OUTLAY								
7350-05	Office Equipment	450	4,602	3,000	78	3,000	3,000	-	-
	TOTAL CAPITAL OUTLAY	450	4,602	3,000	78	3,000	3,000	-	-
	TOTAL ACTIVITY CENTER	1,307,767	1,503,782	1,692,343	1,549,046	1,979,440	1,930,797	-	-
						287,097	238,454	(1,692,343)	(1,692,343)
						17.0%	14.1%	-100.0%	-100.0%

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF			ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES					
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120-05	Wages & Salaries (FT)	964,326	882,860	1,164,936	Wages for full-time agency staff.	1,164,936	-	-
		5,200		-		-	-	-
		\$ 42,792		-	Second half of Administrative Training Assistant (w/ benefits estimate) Jan 1 2026 Start Date \$ 42,792	\$ 42,792	\$ -	\$ -
5205-05	Wages & Salaries (PT)							
5401-05	Overtime	5,150	5,461	7,000	Wages for required overtime work.	7,000	-	-
5510	Health Insurance	186,869	173,359	263,128		265,499	-	-
5520	Retirement	75,056	61,519	98,450		98,450	-	-
5530	Social Security	74,165	66,777	89,653		89,653	-	-
5540	Workers Comp	19,312	20,512	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	17,886	17,036	22,035		22,035	-	-
5500-05	Employee Benefits & Taxes	373,288	339,203	473,266	Taxes and benefits for agency employees.	475,637	-	-
	TOTAL PERSONNEL SERVICES	1,390,756	1,227,523	1,645,202	18.3% TOTAL	1,690,365	-	-
	OPERATIONS & MAINTENANCE							
6130-05	Transportation & Lodging	20,000	15,040	22,500	Agency mileage and travel expenses- CALEA Conference, IAPRO training, NIAIA training, Axon training, food for hosting training, increase in per diems cost and travel costs	22,500	-	-
6131-05	Gas, Oil, & Grease	9,000	4,031	9,000	To provide gas for vehicles assigned to the administration bureau. (3000 gal @ \$3.00).	9,000	-	-
6301-05	Professional Services	16,000	24,203	30,800	Polygraph and psych testing. \$ 5,800	30,800	-	-

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Transcription services emergency needs. Respiratory Evaluations/Medical Review/Supplies \$ 5,000 Edgewater Background Investigations (formerly funded by ARPA) \$ 15,000 Promotions Exams \$ 5,000			
6302-05	Legal Services	12,000	14,624	12,000	To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers. Due to increase in legal services due to FOAA	12,000	-	-
6401-05	Insurance - Liability	68,266	93,838	68,266	*Moved to the Benefits/Insurance	-	-	-
6402-05	Insurance- Vehicle	23,540	33,216	23,540	*Moved to the Benefits/Insurance		-	-
6500-05	Office Supplies	9,500	10,023	9,500	General Administrative needs from pens to paper.	9,500	-	-
6505-05	Printing & Engraving	12,000	10,389	12,000	Generic printing needs of the agency from business cards to letterhead and includes recognition program (coins, community policing, awards, shadowboxes, display posters, brochures) Toner Cartridges	12,000	-	-
6506-05	Postal Expenses	3,500	3,420	3,500	Agency postage expenses & rate increase. Postage meter rental @ 171 * 4. Postage meter maintenance agreement.	3,500	-	-
6507-05	Advertising Expense	1,500	750	1,500	Recruiting and other necessary advertisements for Sheriff's Office.	1,500	-	-

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6508-05	Dues	4,800	4,139	4,800	Funding to continue affiliation with local police and law enforcement organizations and support networks. Assoc.: Maine Sheriff Assoc., Maine Chief of Police, National Sheriff's Assn., American Jail Assoc., International Associations	4,800	-	-
6509-05	Books, Periodicals, & Subscriptions	3,500	471	3,500	Legal reference material, new title updates.	3,500	-	-
6511-05	Equipment Rental	7,000	3,752	7,000	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.	5,000	-	-
6512-05	Training, Education, & Seminars	16,800	8,995	16,800	Ongoing educational needs (usually outside the facility). Administrative support staff development training (NIAIA, IAPro, Axon) Educational reimbursements for agency PoliceOne and additional positions require more training	\$ 16,800 16,800	-	-
6800-05	Telephone & Communication	77,181	79,153	92,532	Telephone services. GPS Trackers \$1000 Replacement-wireless equipment. Substation service. GPS Units-ESU/K-9 \$3500 65 Patrol Aircards Sheriff's App Deputy Phones (remaining 25 phones x \$43)	\$ 63,732 92,532	-	-
6908-05	Clothing- Uniforms	3,000	1,884	3,000	Provided to staff.	3,000	-	-

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6910-05	Criminal Investigation	3,000	-	3,000	General expenses for investigations including CD/DVD, batteries (Internal investigations). Material, Jail Investigation, Law Suit Prep	3,000	-	-
6915-05	Polygraph	-	8,925	-				
6950-05	CALEA Expenses	5,000	3,160	5,000	CALEA Annual Fee/NEPAC	5,000	-	-
6949-05	Special Projects	3,000	1,432	3,000	Community Programs, functions and events ex. National Night Out, Retirements.	3,000	-	-
		-	-	-		-	-	-
	TOTAL O&M	298,587	321,445	331,238	TOTAL	237,432	-	-
	CAPITAL OUTLAY							
7350-05	Office Equipment	3,000	78	3,000	Misc replacement of broken/worn furniture.	3,000	-	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	3,000	78	3,000		3,000	-	-
	TOTAL ADMIN/ SUPPORT SERVICES	1,692,343	1,549,046	1,979,440	TOTAL	1,930,797	-	-
						238,454	(1,692,343)	(1,692,343)
						14.1%	-100.0%	-100.0%

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
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Sheriff's Office- Law Enforcement

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

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

REVENUES

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
LEC				
ENTERPRISE				3,293,542
				\$ 3,293,542

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
6,901,828	630,156	682,100	8,214,084
ENTERPRISE			3,293,542
TOTAL DEPT.			11,507,626

Enterprise Fund:

See Enterprise Fund Section for
Enterprise activities of this department

Statistics

Department includes Patrol and Detectives Patrol deputies respond to approx 39,000 calls annually Detectives investigate approx. 700 cases per year The department performs, crime scene investigation polygraph exams, community policing, accident reconstruction, marine patrol, OUI roadblocks, license and OAS activities, drug investigations, maintain local sex offender registry. The Department has 13 contracts with communities and school districts for police services

Personnel

	Regular		Grant & Contract	
	Full Time	Part Time	Full Time	Part Time
CAPTAIN	2			
LIEUTENANT	4			
SERGEANT	7			
DEPUTY	22		16	3
DETECTIVE	8			
COMPLAINT OFFICER	1			
CRIME ANALYST	1			
	45	0	16	3

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT							
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
PERSONNEL SERVICES									
5120-06	Wages & Salaries (FT)	2,573,985	3,640,190	3,743,370	3,808,312	4,075,302	4,075,302	-	-
5401-06	Overtime	939,084	426,081	694,913	437,782	694,913	664,913	-	-
5500-06	Employee Benefits & Taxes	1,573,041	1,785,892	2,065,556	1,923,585	2,163,908	2,161,613	-	-
	TOTAL PERSONNEL SERVICES	5,086,110	5,852,163	6,503,839	6,169,678	6,934,123	6,901,828	-	-
OPERATIONS & MAINTENANCE									
6130-06	Transportation & Lodging	14,316	27,217	25,000	21,709	29,840	29,840	-	-
6131-06	Gas, Oil, & Grease	259,955	218,533	231,417	222,538	231,417	231,417	-	-
6232-06	Electronic Equipment Repair	18,244	17,424	17,000	19,385	19,100	19,100	-	-
6501-06	Training Supplies	5,902	1,796	6,000	9,667	10,000	10,000	-	-
6314-06	Ammunition	55,620	55,074	55,922	58,805	56,400	56,400	-	-
6509-06	Books, Periodicals, & Subscriptions	10,016	22,274	130,107	66,667	138,349	138,349	-	-
6512-06	Training, Education, & Seminars	55,296	46,565	57,200	51,569	63,500	63,500	-	-
6905-06	Medical Supplies	781	1,713	3,500	1,856	3,500	3,500	-	-
6908-06	Clothing- Uniforms	44,658	24,117	37,000	42,044	39,000	39,000	-	-
6910-06	Criminal Investigation	22,861	32,545	40,470	43,965	18,050	18,050	-	-
6911-06	Canine Supplies & Equipment	17,486	11,030	30,000	22,703	21,000	21,000	-	-
6950-06	CALEA Expenses								
	TOTAL O&M	505,137	458,289	633,616	560,909	630,156	630,156	-	-
CAPITAL OUTLAY									
7345-06	Vehicles	422,705	331,200	640,000	540,758	631,000	631,000	-	-
7350-06	Office Equipment	643	623	4,000	1,275	4,000	4,000	-	-
7360-06	Employee Safety Equipment	23,598	27,761	18,400	20,872	20,600	20,600	-	-
7367	Dive Team	7,224	2,687	5,500	5,851	7,000	7,000	-	-
7366	Emergency Services Unit	13,445	12,046	14,400	14,363	15,000	15,000	-	-
7368	Honor Guard	1,714	360	2,500	2,500	2,500	2,500	-	-
7369	VIPS	-	1,526	2,000	651	2,000	2,000	-	-
7370	Explorers		-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	469,329	376,203	686,800	586,270	682,100	682,100	-	-
	TOTAL ACTIVITY CENTER	6,060,575	6,686,655	7,824,255	7,316,857	8,246,379	8,214,084	-	-

422,124 389,829 (7,824,255) (7,824,255)

5.4% 5.0% -100.0% -100.0%

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
5120-06	PERSONNEL SERVICES Wages & Salaries (FT)	3,743,370	3,808,312	4,075,302	Wages for full-time departmental staff. 331,932	4,075,302	-	-
5401-06	Overtime	694,913	437,782	694,913	Wages for required overtime for coverage of vacations, sickness, holiday, worker's compensation, disability, etc., contract holiday changes and training.	664,913	-	-
5510	Health Insurance	1,097,321	939,581	1,237,031		1,237,031	-	-
5520	Retirement	504,393	531,960	558,527		558,527	-	-
5530	Social Security	339,529	319,322	364,921		362,626	-	-
5540	Workers Comp	121,270	128,808	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp	3,043	3,914	3,429		3,429	-	-
5500-06	Employee Benefits & Taxes	2,065,556	1,923,585	2,163,908	Benefits and taxes for departmental employees.	2,161,613	-	-
	TOTAL PERSONNEL SERVICES	6,503,839	6,169,678	6,934,123	6.6% TOTAL	6,901,828	-	-
6130-06	OPERATIONS & MAINTENANCE Transportation & Lodging	25,000	21,709	29,840	To pay Sheriffs office expenses for required travel (training, firearms training, etc.). Includes overnight lodging, meals, tolls, and other costs incidental to travel. New SRD Training, advanced forensic reconstruction National Forensics Academy Lodging Tactical/Negotiator Team Specialized Training Transportation	\$ 25,640 \$ 3,000 \$ 1,200	29,840	- - -

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6131-06	Gas, Oil, & Grease	231,417	222,538	231,417	To provide gas for vehicles assigned to the law enforcement bureau @ 77,139 gals * \$3.00 \$ 231,417	231,417	-	-
6232-06	Electronic Equipment Repair	17,000	19,385	19,100	Fund repairs and operational costs for radios (mobile/portables) at the Sheriff's Office \$ 6,500 Radar Calibration (increased) \$ 5,600 cables/license/subscription/EDR Cables/Licenses \$ 7,000	19,100	-	-
6501-06	Training Supplies	6,000	9,667	10,000	Training Supplies/rentals \$ 4,500 Targets, Gun Cleaning Materials \$ 1,500 First Aid/CPR/AED Supplies \$ 2,000 Sims Equipment Training Ammo \$ 2,000	10,000	-	-
6314	Ammunition	55,922	58,805	56,400	Required firearm training- Law Enforcement 9mm Training Ammo \$ 22,000 9mm Duty Ammo \$ 3,000 Shotgun Training \$ 1,500 Shotgun Duty \$ 1,500 Rifle 223 cal Training \$ 5,000 Rifle 223 cal Duty \$ 3,000 Rifle .308 cal \$ 8,500 Less Lethal \$ 2,000 ESU- Smoke, Non-Lethal, Distraction Devices and Gas (Increased Cost of Product) \$ 9,900	56,400	-	-
6509-06	Books, Periodicals, & Subscriptions	130,107	66,667	138,349	New Title 29 and 17A updates/ quick reference book \$ 3,900	138,349	-	-

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					CID GPS Tracker \$400, Callyo \$3,600, IAPro/BlueTeam/EiPro \$10,500, lexis nexis (ClearPro) software \$3312, Project Lifesaver \$2,000	\$ 22,726		
					DroneSense Software Annual Subscription	\$ 3,500		
					PowerDMS	\$ 4,015		
					FARO subscription	\$ 4,000		
					Law enforcement statute literature required by law. incl. LEOM's	\$ 850		
					FTO Tracwire (LE only)	\$ 2,200		
					Sign board computer software	\$ 450		
					SBI Livescan Subscription	\$ 1,000		
					L-tron Camera Software	\$ 2,310		
					MRAP Axon Vehicle Camera (Annual Subscription)	\$ 2,420		
					Axon DraftOne	\$ 24,600		
					Axon BodyCam (partially billed to contracts)	\$ 66,378		
6512-06	Training, Education, & Seminars	57,200	51,569	63,500	Provide for the training of agency members through in-house training, training workshops and conferences to maintain the Maine Criminal Justice Academy Certifications, Federal, and accreditation training standards and to improve our member's skills, knowledge and abilities to deliver superior law enforcement services to our customers. Examples include: MCJA mandated annual training, K-9 handler, Emergency Services Unit, Dive Team, Investigations, School Resource and Response to Active Shooter training.	\$ 31,700	63,500	-
					Accident Reconstruction Training	\$ 3,000		
					Tactical/Negotiator Team Specialized Training	\$ 2,000		
					NYPD Homicide School - 2 Detectives	\$ 7,500		
					National Forensics Academy	\$ 12,000		
					Police 1 Training	\$ 4,800		
					UAV Training	\$ 2,500		

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6905-06	Medical Supplies	3,500	1,856	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	3,500	-	-
6908-06	Clothing- Uniforms	37,000	42,044	39,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID. Increase due to uniform cost increases.	39,000	-	-
6910-06	Criminal Investigation	40,470	43,965	18,050	For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing (increase) \$ 9,550	18,050	-	-
					Metro Forensic Unit Supplies \$ 2,000			
					Storage facility (property/evidence) \$ 2,700			
					Rechargable Crime Scenes Lighting \$ 600			
					Metal Detector \$ 1,000			
					Crime Scene Tenting 12x12 \$ 1,500			
					Infrared Thermometer \$ 300			
					Ladder \$ 400			
6911-06	Canine Supplies & Equipment	30,000	22,703	21,000	General supplies for canine requirements. \$ 21,000	21,000	-	-
					Food, equipment, Boarding of K9 Dogs and medical expenses for dog			
		-	-	-		-	-	-
	TOTAL O&M	633,616	560,909	630,156	TOTAL	630,156	-	-
	CAPITAL OUTLAY							
7345-06	Vehicles	640,000	540,758	631,000	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation.	631,000	-	-
					Vehicle fit up -8 new vehicles and refit step downs @ \$22000 (equipment only) \$ 176,000			
					8 new vehicles (Patrol/CID)- \$55000/ea \$ 440,000			

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Stepdown Emergency Vehicle Equipment (downgraded vehicles from front line patrol) \$ 15,000			
7350-06	Office Equipment	4,000	1,275	4,000	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	4,000	-	-
7360-06	Employee Safety Equipment	18,400	20,872	20,600	Equipment for employees that enhance agency and public safety. Replacement equipment (3 radar units) @ \$3300 \$ 9,900 Replacement of Misc. Safety Equipment \$ 1,600 Long Guns 2 X \$1200 \$ 2,400 Small item electronics \$ 2,200 1 - portable radio units P25/DMR @ \$1,850 \$ 1,850 1 Mobile Radios - \$1,900. \$ 1,900 Misc. Firearm Replacement Parts \$ 750	20,600	-	-
7367-06	Dive Team	5,500	5,851	7,000	Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$4300). Tank fills = \$3000 per year incl. inspection, cert., etc. \$ 7,000	7,000	-	-
7366-06	Emergency Services Unit	14,400	14,363	15,000	Misc. Equipment (incl. Night Vision Scope Batteries), Tactical Equipment Replacement (boots, clothing, jackets, gloves, lights) \$ 15,000 MRAP Maintenance	15,000	-	-
7368-06	Honor Guard	2,500	2,500	2,500		2,500	-	-
7369-06	VIPS	2,000	651	2,000		2,000	-	-
7370-06	Explorers					-		
	TOTAL CAPITAL OUTLAY	686,800	586,270	682,100	TOTAL	682,100	-	-
	TOTAL LAW ENFORCEMENT	7,824,255	7,316,857	8,246,379	TOTAL	8,214,084	-	-

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
				422,124		389,829	(7,824,255)	(7,824,255)
				5.4%		5.0%	-100.0%	-100.0%
ENTERPRISE ACTIVITIES TOTAL								3,293,542
OVERALL DEPARTMENTAL EXPENSES								11,507,626

	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget		Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	87	600	2,000	686		17,584,530	7,740,593	119,300	25,444,423
Term Reimbursements	825	-	-	-					
US Marshall Service	-	1,042,140	1,149,750	-					
ICE	12,510	2,299,772	1,149,750	-					
Work Release	-	-							
Other County Inmates	(104,627)	-	-	-					
State Dept of Corrections	3,269,002	-	3,500,000	3,968,303					
Property Taxes			17,247,533	21,475,434					
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,444,423		TOTAL DEPT.			25,444,423

11-106 DEPARTMENT: SHERIFF				ACTIVITY CENTER: Jail					
ACCT #	ACCOUNT DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 RELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	\$ 7,050,962	\$ 8,541,082	9,606,544	9,829,737	10,377,163	10,377,163	-	-
5401	Overtime	\$ 1,546,935	\$ 846,208	1,636,032	1,001,608	1,674,349	1,674,349	-	-
	Employee Benefits & Taxes	3,527,725	3,777,240	4,869,215	4,343,063	5,539,660	5,533,018	-	-
	TOTAL PERSONNEL SERVICES	12,125,622	13,164,530	16,111,791	15,174,408	17,591,172	17,584,530	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	\$ 12,421	\$ 8,739	14,500	8,993	14,500	14,500	-	-
6131	Gas, Oil, & Grease	\$ 28,215	\$ 32,161	27,500	24,820	27,500	27,500	-	-
6132	Vehicle Repair	\$ 21,967	\$ 58,345	10,000	8,758	10,000	10,000	-	-
6231	Base Radio Repair	\$ 3,751	\$ 122	3,500	(544)	3,500	3,500	-	-
6300	Audit Services	\$ -	\$ -	2,000	2,000	2,000	2,000	-	-
6301	Professional Services	\$ 27,893	\$ 5,516	5,000	7,153	30,000	30,000	-	-
6302	Legal Services	\$ 4,095	\$ 21,471	20,000	40,487	20,000	20,000	-	-
6303	Contract Special Services	\$ 3,869,394	\$ 3,997,088	4,095,000	3,960,897	4,417,850	4,417,850	-	-
6304	Security Services	\$ 2,086	\$ 2,106	2,000	2,042	2,000	2,000	-	-
6400	Insurance- Building & Contents	\$ 92,661	\$ 94,060	100,234	93,878	130,879	130,879	-	-
6401	Insurance- Liability	\$ 191,003	\$ 182,641	194,633	182,288	237,633	237,633	-	-
6402	Insurance- Vehicle	\$ 6,386	\$ 17,727	18,890	17,693	24,890	24,890	-	-
6500	Office Supplies	\$ 17,788	\$ 22,023	20,000	19,921	20,000	20,000	-	-
6501	Training Supplies	\$ 10,822	\$ 6,182	12,000	15,014	12,000	12,000	-	-
6504	Maintenance Supplies	\$ 6,163	\$ 8,850	15,500	5,242	15,500	15,500	-	-
6505	Printing & Engraving	\$ 565	\$ 1,323	1,000	1,895	1,500	1,500	-	-
6506	Postal Expense	\$ 17,715	\$ 11,111	5,500	15,330	15,500	15,000	-	-
6507	Advertising	\$ 599	\$ 377	1,000	-	1,000	1,000	-	-
6508	Dues	\$ 3,042	\$ 2,104	1,550	1,761	1,550	1,550	-	-
6509	Book Periodicals Subscriptions	\$ -	\$ -	-	-	10,350	10,350	-	-
6510	Tools & Implements	\$ 2,053	\$ 4,222	3,750	6,292	3,750	3,750	-	-
6511	Equipment Rental	\$ 12,395	\$ 17,473	12,600	16,133	12,600	12,600	-	-
6512	Training, Education, & Seminars	\$ 40,784	\$ 55,727	36,100	80,829	125,244	115,000	-	-
6514	Maintenance Contracts	\$ 69,472	\$ 71,756	43,000	65,385	65,000	65,000	-	-
6600	Cleaning & Sanitary	\$ 106,427	\$ 100,488	100,000	91,203	100,000	100,000	-	-
6601	Snow removal & Grounds	\$ 2,636	\$ 3,024	6,000	2,863	6,000	5,000	-	-
6602	Lots & Grounds Maintenance	\$ 4,154	\$ 515	3,000	4,569	3,000	3,000	-	-
6603	Building & Structure Repair	\$ 23,348	\$ 26,508	25,000	60,580	30,000	30,000	-	-
6604	Heating & Cooling Repair	\$ 28,809	\$ 25,314	45,000	52,477	45,000	45,000	-	-

6605	Electrical Repair		\$ 28,703	\$ 44,040	45,000	27,035	45,000	40,000	-	-
6606	Painting Repair		\$ 18,655	\$ 2,446	15,000	1,151	15,000	15,000	-	-
6607	Plumbing Repair		\$ 11,670	\$ 15,675	14,000	10,599	14,000	14,000	-	-
6609	Equipment Repair		\$ 31,640	\$ 72,340	3,500	16,942	35,000	25,000	-	-
6800	Telephone & Communication		\$ 40,708	\$ 36,793	2,300	32,270	43,000	43,000	-	-
6801	Electricity Utility		\$ 67,655	\$ 207,057	200,000	254,496	225,000	225,000	-	-
6802	Gas Utility		\$ 146,717	\$ 222,672	175,000	266,905	230,000	230,000	-	-
6803	Water Utility		\$ 17,015	\$ 18,350	19,775	25,133	25,000	25,000	-	-
6804	Sewer Utility		\$ 121,529	\$ 126,639	130,000	177,833	140,000	140,000	-	-
6805	Rubbish Removal		\$ 35,975	\$ 31,731	29,500	37,823	35,000	35,000	-	-
6806	Fuel Oil		\$ 5,392	\$ 2,862	3,000	-	3,000	3,000	-	-
6900	Alternative Sentencing		\$ -	\$ -	5,610	-	5,610	5,610	-	-
6903	Food & Groceries		\$ 738,367	\$ 835,109	800,000	1,044,961	1,000,000	950,000	-	-
6904	Institutional Supplies		\$ 73,048	\$ 30,518	39,000	54,355	39,000	39,000	-	-
6907	Clothing- Inmates		\$ 21,826	\$ 15,374	29,000	35,063	29,000	29,000	-	-
6908	Clothing- Uniforms		\$ 83,583	\$ 63,974	65,000	76,778	65,000	65,000	-	-
6912	Booking Supplies		\$ 11,992	\$ 15,192	15,000	13,925	15,000	15,000	-	-
6914	Non Food Items - Kitchen		\$ 70,907	\$ 69,320	45,000	83,345	60,000	60,000	-	-
6917	PREA/ACA		\$ 6,750	\$ -	13,000	13,186	13,000	13,000	-	-
9954	Drug Testing		\$ 4,584	\$ 11,877	10,000	5,910	10,000	10,000	-	-
6950	Pre-Trial Expenses		\$ 361,934	\$ 373,218	335,000	359,268	381,981	381,981	-	-
		TOTAL O&M	6,505,294	6,972,156	6,817,942	7,324,937	7,817,337	7,740,593	-	-
	CAPITAL OUTLAY									
7305	Cameras		\$ -	\$ -	9,000	7,833	9,000	9,000	-	-
7345	Vehicles		\$ 23,987	\$ -	40,800	40,000	40,800	40,800	-	-
7350	Office Equipment		\$ 2,345	\$ 2,583	3,500	2,511	3,500	3,500	-	-
7360	Safety Equipment		\$ 21,182	\$ 18,294	25,000	18,938	25,000	25,000	-	-
7325	Furniture & Fixtures		\$ 11,211	\$ 5,041	11,000	-	11,000	11,000	-	-
7355	Computer Hardware		\$ 26,320	\$ 31,578	30,000	8,088	30,000	30,000	-	-
7410	Fixtures/CIP						-			
		TOTAL CAPITAL OUTLAY	85,045	57,496	119,300	77,370	119,300	119,300	-	-
		TOTAL ACTIVITY CENTER	18,715,961	20,194,182	23,049,033	22,576,715	25,527,809	25,444,423	-	-
							2,478,776	2,395,390	(23,049,033)	(23,049,033)
							10.8%	10.4%	-100.0%	-100.0%

1E+06 DEPARTMENT: SHERIFF			ACTIVITY CENTER: JAIL					
ACCT #	ACCOUNT DESCRIPTION	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	9,606,544	9,829,737	10,360,523	Current Funded Roster - 95 CO's; 2 CPO's; 16 Sgts; 7 Lts; 2 Captains & 1 Major	10,360,523	-	-
5401	Overtime			16,640	SO Request: Transition 4 Cos to Program positions (difference \$2/hr) 16,640	16,640		
		1,636,032	1,001,608	1,674,349		1,674,349	-	-
5510	Health Insurance	2,376,635	2,083,241	2,793,989		2,793,989	-	-
5520	Retirement	1,326,624	1,165,654	1,456,220		1,456,219	-	-
5530	Social Security	860,057	785,540	920,668		920,668	-	-
5540	Workers Comp	286,000	305,531	311,641		305,000	-	-
5560	Deferred Comp	19,899	3,098	9,003		9,003	-	-
	Maine Paid Leave			48,139		48,139		
	Employee Benefits & Taxes	4,869,215	4,343,063	5,539,660	Benefits and taxes for departmental employees.	5,533,018	-	-
	TOTAL PERSONNEL SERVICES	16,111,791	15,174,408	17,591,172	9.2% TOTAL	17,584,530	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	14,500	8,993	14,500	Travel expenses for trainings, conferences and out of state transports	14,500	-	-
6131	Gas, Oil, & Grease	27,500	24,820	27,500	Fuel expenses for inmate transports	27,500	-	-
6132	Vehicle Repair	10,000	8,758	10,000	Repairs to transport vehicles	10,000	-	-

6231	Radio Repair	3,500	(544)	3,500	Repairs for hand-held radios		3,500	-	-
6232									
6300	Audit Services	2,000	2,000	2,000	Portion of overall County audit expenses		2,000	-	-
6301	Professional Services	5,000	7,153	30,000	Miscellaneous professional services	\$ 5,000	30,000	-	-
					Edgewater Background Contract (formerly funded by ARPA)	\$ 25,000			
6302	Legal Services	20,000	40,487	20,000	Legal expenses specific to Jail		20,000	-	-
6303	Contract Special Services	4,095,000	3,960,897	4,417,850	Inmate Medical Contract and Associated fees, including 3rd part oversight, maintenance of electronic inmate records systems, and other miscellaneous medical staff expenses Outside LE Hospital Detail		4,417,850	-	-
6304	Security Services	2,000	2,042	2,000	Alarm monitoring		2,000	-	-
6400	Insurance- Building & Contents	100,234	93,878	130,879	Portion of overall County P&L Insurance		130,879	-	-
6401	Insurance- Liability	194,633	182,288	237,633	Portion of overall County P&L Insurance		237,633	-	-
6402	Insurance- Vehicle	18,890	17,693	24,890	Portion of overall County P&L Insurance		24,890	-	-
6500	Office Supplies	20,000	19,921	20,000	Miscellaneous office supplies		20,000	-	-
6501	Training Supplies	12,000	15,014	12,000	Supplies and Software specific to trainings, including practice ammo		12,000	-	-
6504	Maintenance Supplies	15,500	5,242	15,500	Minor maintenance supplies		15,500	-	-
6505	Printing & Engraving	1,000	1,895	1,500	Forms and certificates of achievement		1,500	-	-
6506	Postal Expense	5,500	15,330	15,500	Postal expenses for meter & rental	\$ 5,500			
					Courier Service	\$ 10,000	15,000	-	-
6507	Advertising	1,000	-	1,000	Various advertising for jail activiites		1,000	-	-
6508	Dues	1,550	1,761	1,550	Funding for continued affiliation with regional and national associations		1,550	-	-

6509	Book Periodicals Subscriptions	-	-	10,350	Power DMS (Licensing Manual and fees)	\$ 6,000	10,350		
					Tracwire (Field Training Software)	\$ 4,350			
6510	Tools & Implements	3,750	6,292	3,750	Purchase of various tools for jail facilities crew		3,750	-	-
6511	Equipment Rental	12,600	16,133	12,600	Rental of various equipment used in the facility.		12,600	-	-
6512	Training, Education, & Seminars	36,100	80,829	125,244	Tuition Reimbursement	\$ 10,000	115,000	-	-
					Seminars/Courses (Career and skills enhancement)	\$ 20,000			
					MCJA Phase I & II (Transport Certifications (\$350/ea Class= \$700 x 10 employees)	\$ 7,000			
					ACA Conference Registration	\$ 720			
					OCAT/PATH/PPBT (3-year instructor recertification) \$299 per specialty/per instructor/ 5 instructors each specialty	\$ 4,485			
					FBILEEDA Supervisor Training \$795/class x 8 supervisors attending	\$ 6,360			
					Lexipol (Police One/Corrections One) Online Training	\$ 10,814			
					BCTP \$6/hour x 200 hours= \$1371/student x25 students (MCJA increase)	\$ 34,275			
					DLG Use of Force Summit (\$795/ea) x 2	\$ 1,590			
					Pre-employment medical screenings	\$ 30,000			
6514	Maintenance Contracts	43,000	65,385	65,000	HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers		65,000	-	-
6600	Cleaning & Sanitary	100,000	91,203	100,000	Supplies for the upkeep of the jail complex		100,000	-	-
6601	Snow removal & Grounds	6,000	2,863	6,000	Removal of snow on the complex		5,000	-	-
6602	Lots & Grounds Maintenance	3,000	4,569	3,000	Various supplies - loam, seed, hardscape		3,000	-	-
6603	Building & Structure Repair	25,000	60,580	30,000	Doors, walls, ceilings, stairs, windows, locks, carpeting etc.		30,000	-	-
6604	Heating & Cooling Repair	45,000	52,477	45,000	Heating and Cooling repair for jail		45,000	-	-

6605	Electrical Repair	45,000	27,035	45,000	Lighting, door controls, power outlets, mechanical infrastructure	40,000	-	-
6606	Painting Repair	15,000	1,151	15,000	Prevention and ongoing maintenance	15,000	-	-
6607	Plumbing Repair	14,000	10,599	14,000	Prevention and ongoing maintenance	14,000	-	-
6609	Equipment Repair	3,500	16,942	35,000	Various repairs for jail equipment (\$31,500 omitted from previous budget	25,000	-	-
6800	Telephone & Communication	2,300	32,270	43,000	Telephone costs for the jail complex (\$20,700 omitted from previous budget Sheriff's App	43,000	-	-
6801	Electricity Utility	200,000	254,496	225,000	Electrical costs for jail complex	225,000	-	-
6802	Gas Utility	175,000	266,905	230,000	Natural gas costs for jail complex	230,000	-	-
6803	Water Utility	19,775	25,133	25,000	Water costs associated with the jail	25,000	-	-
6804	Sewer Utility	130,000	177,833	140,000	Sewer costs based off from water cfs	140,000	-	-
6805	Rubbish Removal	29,500	37,823	35,000	Removal of solid waste from complex	35,000	-	-
6806	Fuel Oil	3,000	-	3,000	Fuel associated with various pieces of equipment	3,000	-	-
6900	Alternative Sentencing	5,610	-	5,610	Electronic Monitoring Services	5,610	-	-
6903	Food & Groceries	800,000	1,044,961	1,000,000	Food costs associated with kitchen meal preparation for 425 +/- inmates	950,000	-	-
6904	Institutional Supplies	39,000	54,355	39,000	Various supplies to aid the jail operation. Paper towels, toilet paper, blankets etc	39,000	-	-
6907	Clothing- Inmates	29,000	35,063	29,000	Inmate uniforms, shoes, jackets	29,000	-	-
6908	Clothing- Uniforms	65,000	76,778	65,000	Jail staff uniforms and accessories	65,000	-	-

6912	Booking Supplies	15,000	13,925	15,000	Supplies associated with intake bookings	15,000	-	-
6914	Non Food Items - Kitchen	45,000	83,345	60,000	Various costs associated with running a commercial kitchen (longevity of appliances)	60,000	-	-
6917	PREA/ACA	13,000	13,186	13,000	Costs associated with National Accreditation	13,000	-	-
9954	Drug Testing	10,000	5,910	10,000	Costs associated with drug testing at the jail	10,000	-	-
6950	Pre-Trial Expenses	335,000	359,268	381,981	Contract with Maine Pre-Trial	381,981	-	-
	TOTAL O&M	6,817,942	7,324,937	7,817,337		7,740,593	-	-
	CAPITAL OUTLAY							
7305	Cameras	9,000	7,833	9,000	Security cameras for the facility	9,000	-	-
7345	Vehicles	40,800	40,000	40,800	Transport vehicle for inmate transport (added to future budget for purchase of Suburban) \$81,600	40,800	-	-
7350	Office Equipment	3,500	2,511	3,500	Various replacement of office equipment	3,500	-	-
7360	Safety Equipment	25,000	18,938	25,000	Various forms of safety equipment of the jail	25,000	-	-
7325	Furniture & Fixtures	11,000		11,000	Replacement and repair of furniture and vaious types of fixtures as jail	11,000	-	-
7355	Computer Hardware	30,000	8,088	30,000	Annual upkeep and replacement of computer hardware in jail	30,000	-	-
7410	Fixtures/CIP	-	-	-		-		
	TOTAL CAPITAL OUTLAY	119,300	77,370	119,300	TOTAL	119,300	-	-
	TOTAL JAIL	23,049,033	22,576,715	25,527,809	TOTAL	25,444,423	-	-
				2,478,776		2,395,390	(23,049,033)	(23,049,033)
				10.8%		10.4%	-100.0%	-100.0%

ENTERPRISE ACTIVITIES TOTAL	2,591,844
OVERALL DEPARTMENTAL EXPENSES	28,036,267



Sheriff's Office-Civil Division

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

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

REVENUES

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
CIV	185,239	300,038	391,592	420,000
	\$ 420,000			

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
482,697	77,593	2,000	562,290

Enterprise Fund:

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

Statistics

The Civil Division of the Sheriff's Office served approximately 10,000 services per year (See above list for types of services) Areas served from this office: - Portland - South Portland - Cape Elizabeth - Scarborough - Westbrook - Windham Other areas served by "outside enterprise deputies"
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Personnel

ADMINISTRATIVE CIVIL DEPUTY CIVIL DEPUTY	Full Time	Part Time	ENTERPRISE
	1		
	3		
	4	0	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF					ACTIVITY CENTER: CIVIL PROCESS				
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES				Wages for full & part time staff.				
5120-08	Wages & Salaries(FT)	227,855	265,764	348,665	264,637	339,313	339,313	-	-
5401-08	Overtime	-	-	-	7,926	9,900	9,900	-	-
5500-08	Employee Benefits & Taxes	79,916	91,261	106,205	100,600	132,830	133,484	-	-
	TOTAL PERSONNEL SERVICES	307,771	357,025	454,870	373,163	482,043	482,697	-	-
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	22,166	21,745	37,000	34,308	55,000	55,000	-	-
6500-08	Office Supplies	1,179	681	1,500	1,283	1,500	1,500	-	-
6505-08	Printing & Engraving	-	1,290	750	639	750	750	-	-
6506-08	Postal Expenses	1,435	5,050	13,460	6,690	13,460	13,460	-	-
	NEW LINE ITEM Training, Education, & Seminars			1,000	592	1,350	1,350	-	-
6800-08	Telephone & Communication	1,794	1,649	2,007	1,764	3,933	3,933	-	-
6908-08	Clothing- Uniforms	1,200	1,240	1,600	800	1,600	1,600	-	-
	TOTAL O&M	27,774	31,655	57,317	46,075	77,593	77,593	-	-
	CAPITAL OUTLAY								
7350-08	Office Equipment		274	2,000	-	2,000	2,000	-	-
	TOTAL CAPITAL OUTLAY	-	274	2,000	-	2,000	2,000	-	-
	TOTAL ACTIVITY CENTER	335,545	388,954	514,187	419,239	561,636	562,290	-	-
					47,450	48,104	(514,187)	(514,187)	
					9.2%	9.4%	-100.0%	-100.0%	

CIVIL PROCESS

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF			ACTIVITY CENTER: CIVIL PROCESS					
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120-08	Wages & Salaries (FT)	268,086	264,637	339,313	Wages for full & part time staff.	339,313	-	-
		80,579		-	Full-time Civil Deputy (including benefits)	-	-	-
5401	Overtime	-	7,926	9,900	220hr/\$45hr (due to union action)	9,900		
5510	Health Insurance	50,771	44,152	72,610		73,264	-	-
5520	Retirement	25,501	24,720	34,263		34,263	-	-
5530	Social Security	20,509	20,677	25,957		25,957	-	-
5540	Workers Comp	9,424	10,010	-	*Move and consolidated to the Benefits/ Insurance Line.	-	-	-
5560	Deferred Comp		1,042	-		-		
5500-08	Employee Benefits & Taxes	106,205	100,600	132,830	Benefits and taxes for Civil Deputies.	133,484	-	-
	TOTAL PERSONNEL SERVICES	454,870	373,163	482,043	6% TOTAL	482,697	-	-
	OPERATIONS & MAINTENANCE							
6130-08	Transportation & Lodging	37,000	34,308	55,000	Mileage reimbursements for process serving. Increased by a FT employee and 3 PT. All mileage billed to this account	55,000	-	-
6500-08	Office Supplies	1,500	1,283	1,500	Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.	1,500	-	-
6505-08	Printing & Engraving	750	639	750		750	-	-
6506-08	Postal Expenses	13,460	6,690	13,460	Postage fees for process serving. Postage rate increase by \$0.02	13,460	-	-
6512-08	Training, Education, & Seminars	1,000	592	1,350	Training for Civil Deputies. (Added untrained employees for PoliceOne) (Added staffing positions)	1,350	-	-
6800-08	Telephone & Communication	2,007	1,764	3,933	Purchase Iphones \$ 104 Monthly data plans - 7 phones @ \$43 per month * 12 months. \$ 3,612 Phone cases - 7 @ \$15 \$ 105 Powerblocks - 7 @ \$16 \$ 112	3,933	-	-
							CIVIL PROCESS	
6908-08	Clothing- Uniforms	1,600	800	1,600	Uniform and clothing expenses - 4 @ \$400	1,600	-	-

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	TOTAL O&M	57,317	46,075	77,593	TOTAL	77,593	-	-
	CAPITAL OUTLAY							
7350-08	Office Equipment	2,000	-	2,000	Office equipment for Civil division. 3 chairs - \$500/piece, replace old/broken	2,000	-	-
	TOTAL CAPITAL OUTLAY	2,000	-	2,000	TOTAL	2,000	-	-
	TOTAL CIVIL PROCESS	514,187	419,239	561,636	TOTAL	562,290	-	-
				47,450		48,104	(514,187)	(514,187)
				9.2%		9.4%	-100.0%	-100.0%

CIVIL PROCESS



Registry of Deeds

Jessica Spaulding Registrar of Deeds

Wages for full & part time staff.

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

REVENUES

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
Deeds	825	538	1,099	2,500
Deeds	1,721,910	1,255,244	1,397,526	1,600,000
Deeds	1,931,058	1,534,010	1,728,848	1,550,000
Deeds	167,754	92,079	68,031	50,000
Deeds	-			
Deeds	\$ 3,821,547	\$ 2,881,871	\$ 3,195,504	\$ 3,202,500

EXPENSES

26-27

Type of Revenue	Labor	O&M	Capital	TOTAL
Register of Deeds - Misc. Revenue	751,157	153,880	4,000	909,037
Register of Deeds - Recording Fees				
Register of Deeds - Transfer Tax				
Register of Deeds - Copies				

Statistics

Approx number of recorded documents each year, deeds etc	50,000
Average number of plans	500
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

Personnel

	Full Time	Part Time
REGISTER OF DEEDS	1	
DEPUTY REGISTER	1	
CLERK II	5	
	7	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS									
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
	Wages for full & part time staff.								
5120	Wages & Salaries (FT)	381,137	384,694	480,958	413,035	506,978	506,978	-	-
5401	Overtime	-	-	-	-	-	-	-	-
5500	Employee Benefits & Taxes	148,041	177,338	218,580	188,041	244,179	244,179	-	-
	TOTAL PERSONNEL SERVICES	529,178	562,032	699,538	601,076	751,157	751,157	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	851	5,265	5,500	4,160	5,500	5,500	-	-
6500	Office Supplies	5,411	5,046	6,000	4,657	6,000	6,000	-	-
6505	Printing & Engraving	240	616	700	654	700	700	-	-
6506	Postal Expenses	10,136	10,045	12,000	8,090	12,000	12,000	-	-
6507	Advertising	-	-	-	-	-	-	-	-
6508	Dues	430	480	500	480	500	500	-	-
6512	Training & Education	700	1,155	2,500	1,573	2,500	2,500	-	-
6513	Leases & Service Agreements	148,308	131,371	120,000	126,955	125,000	125,000	-	-
6800	Telephone & Communication	5,262	6,969	7,500	5,425	1,680	1,680	-	-
	TOTAL O&M	171,338	160,947	154,700	151,995	153,880	153,880	-	-
	CAPITAL OUTLAY								
7350	Office Equipment	3,604	2,298	4,000	638	4,000	4,000	-	-
	TOTAL CAPITAL OUTLAY	3,604	2,298	4,000	638	4,000	4,000	-	-
	TOTAL DEPARTMENT	704,120	725,277	858,238	753,709	909,037	909,037	-	-
						50,799	50,799	(858,238)	(858,238)
						5.9%	5.9%	-100.0%	-100.0%

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	480,958	413,035	506,978	Wages for full-time departmental staff.	506,978	-	-
5401	Overtime							
5510	Health Insurance	140,934	123,798	163,847		163,847	-	-
5520	Retirement	36,663	28,972	39,612		39,612	-	-
5530	Social Security	36,793	30,156	38,784		38,784	-	-
5540	Workers Comp	2,328	3,371	-	*Moved and consolidated to the Benefits/ Insurance Line	-	-	-
5560	Deferred Comp	1,862	1,743	1,936		1,936	-	-
5500	Employee Benefits & Taxes	218,580	188,041	244,179	Taxes and benefits for departmental employees.	244,179	-	-
	TOTAL PERSONNEL SERVICES	699,538	601,076	751,157	7.4% TOTAL	751,157	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	5,500	4,160	5,500	Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings	5,500	-	-
6500	Office Supplies	6,000	4,657	6,000	General office supplies used in the Registry Subscription to Portland Press Herald	6,000	-	-
6505	Printing & Engraving	700	654	700	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	700	-	-
6506	Postal Expenses	12,000	8,090	12,000	Registry postal costs in mail back of original docs	12,000	-	-
6507	Advertising							

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6508	Dues	500	480	500	Membership fees associated with the Registry of Deeds Association, PRIA	500	-	-
6512	Training & Education	2,500	1,573	2,500	Seminars & Supervisor Training, PRIA Conference, MCCA Convention, MMA convention	2,500	-	-
6513	Leases & Service Agreements	120,000	126,955	125,000	Recording System contract (with maintenance.) \$ 116,586 Lease copy machines. (1) \$ 1,200 Plan machine contract. (plotter) \$ 1,034 Records retention (Bisson Storage) \$ 6,180 \$ 125,000	125,000	-	-
6800	Telephone & Communication	7,500	5,425	1,680	Cell Phone Stipend 40/month, Avenu Internet - Avenu	1,680	-	-
	TOTAL O&M	154,700	151,995	153,880	TOTAL	153,880	-	-
	CAPITAL OUTLAY							
7350	Office Equipment	4,000	638	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	-	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	4,000	638	4,000	TOTAL	4,000	-	-
	TOTAL DEEDS	858,238	753,709	909,037	TOTAL	909,037	-	-
				50,799		50,799	(858,238)	(858,238)
				5.9%		5.9%	-100.0%	-100.0%

REGISTRY OF DEEDS

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

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE									
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	424,724	465,508	530,169	487,449	547,351	547,351	-	-
5500	Employee Benefits & Taxes	153,779	173,705	209,573	173,755	210,230	211,383	-	-
	TOTAL PERSONNEL SERVICES	578,503	639,213	739,742	661,204	757,581	758,734	-	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging		563	1,500	-	1,500	1,500	-	-
6301	Professional Services		6,585	7,000	8,449	8,500	8,500	-	-
6305	Stenographer - Transcripts		1,015	1,250	-	1,250	1,250	-	-
6306	Attorneys - Court Appointed		145,900	130,000	115,748	130,000	130,000	-	-
6401	Insurance- Liability		493	500	613	600	-	-	-
6500	Office Supplies		7,849	8,000	8,033	8,000	8,000	-	-
6505	Printing & Engraving		1,294	1,000	761	1,000	1,000	-	-
6506	Postal Expenses		15,411	15,000	15,556	18,000	18,000	-	-
6507	Advertising		8,487	9,000	10,494	10,000	10,000	-	-
6508	Dues		500	600	400	500	500	-	-
6509	Books, Periodicals, & Subscriptions		7,550	8,000	8,367	8,200	8,200	-	-
6512	Training, Education, & Seminars		632	1,000	871	1,000	1,000	-	-
6513	Leases & Service Agreements		1,373	1,400	1,376	1,400	1,400	-	-
6700	Abstract Fees		17,361	20,000	17,590	20,000	20,000	-	-
6800	Telephone & Communication		424	950	584	950	-	-	-
6807	Visitor Expenses		38,744	40,000	32,250	40,000	40,000	-	-
	TOTAL O&M	-	254,179	245,200	221,091	250,900	249,350	-	-
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		-	-	-	-	-	-	-
7355	Computer Hardware		-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL DEPARTMENT	578,503	893,393	984,942	882,295	1,008,481	1,008,084	-	-
						23,539	23,142	(984,942)	(984,942)
						2.4%	2.3%	-100.0%	-100.0%

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE								
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	530,169	487,449	547,351	Wages for full time staff.	547,351	-	-
5510	Health Insurance	128,676	106,473	127,946		129,099	-	-
5520	Retirement	31,215	26,477	32,426		32,426	-	-
5530	Social Security	40,558	36,588	41,872		41,872	-	-
5540	Workers Comp	1,522	1,617	-	*Moved and consolidated to the Benefits/ Insurance	-	-	-
5560	Deferred Comp	7,602	2,600	7,986		7,986	-	-
5500	Employee Benefits & Taxes	209,573	173,755	210,230	Benefits and taxes for departmental employees.	211,383	-	-
	TOTAL PERSONNEL SERVICES	739,742	661,204	757,581	2.4% TOTAL	758,734	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	1,500	-	1,500	Direct travel expenses related to judicial conferences, registers' meetings, educational seminars/workshops, legislative hearings.	1,500	-	-
6301	Professional Services	7,000	8,449	8,500	Paralegal Services for the Judge of Probate; Interpreter fees; Sheriff Service. Judge handles the bulk of his own case research and writing without the assistance of a contracted paralegal however does use a paralegal for some of the more unwieldy cases	8,500	-	-
6305	Stenographer - Transcripts	1,250	-	1,250	Expenses for recording and transcription requested by the Judge.	1,250	-	-

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6306	Attorneys - Court Appointed	130,000	115,748	130,000	Appointed counsel for unprotected wards in judicial proceedings (Maine law requirement) and indigent parties . 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. Also for attorneys in minor guardianship cases to protect parental rights.	130,000	-	-
6401	Insurance- Liability	500	613	600	*Moved to Benefits/Insurance	-	-	-
6500	Office Supplies	8,000	8,033	8,000	Paper, electronic storage media, toner, docket pages, case folders and label system, reproduction supplies, office sundries	8,000	-	-
6505	Printing & Engraving	1,000	761	1,000	Office printing of letterhead and business cards for employees. Toner Cartridges (From IT Budget)	1,000	-	-
6506	Postal Expenses	15,000	15,556	18,000	Postage- I ran the postage that we used in July 2025 as an average month (1,548.00) and multiplied it by 12 which totalled \$18,576)	18,000	-	-
6507	Advertising	9,000	10,494	10,000	Newspaper legal notice advertising. It averages about \$900 per month for publication of estates	10,000	-	-
6508	Dues	600	400	500	ME Probate Judges \$275; Nat'l College of Probate \$150; Cleaves Law Library \$150; ME Assn. Registers \$100	500	-	-
6509	Books, Periodicals, & Subscriptions	8,000	8,367	8,200	Bar Directory; Law books and statutes updates: Probate & Family Law, Civil Rules; Online Legal Research Subscriptions (case law) Thompson Reuter's subscription is \$380 per month for online database and 294.65 for the library plan	8,200	-	-

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6512	Training, Education, & Seminars	1,000	871	1,000	Legal Education Seminars; Staff Development. Register and Deputy Register are required to do continuing legal education credits and we have been paying for those that are focused on probate issues to keep knowledge current.	1,000	-	-
6513	Leases & Service Agreements	1,400	1,376	1,400	Photocopier	1,400	-	-
6700	Abstract Fees	20,000	17,590	20,000	Required recording fees to Register of Deeds for deed transfers concerning probated estates. **Pass through expense as we charge each estate \$45 for the fees to process and record the abstract.	20,000	-	-
6800	Telephone & Communication	950	584	950	*Telephone charges moved to IT	-	-	-
6807	Visitor Expenses	40,000	32,250	40,000	Visitor fees in adult guardianship cases as required by Maine law. Additional duties of Visitors under the new Probate Code will result in an increase to the Visitor costs. **Pass through expense as each filer is charged for the amount of the visitor fees when the filing is accepted.	40,000	-	-
		-	-	-		-	-	-
	TOTAL O&M	245,200	221,091	250,900		249,350	-	-
	CAPITAL OUTLAY							
7325	Furniture & Fixtures		-		Judges chambers, lights, chair paint			
7355	Computer Hardware		-		Court Recording - New Probate Code requires audio/visual opportunity be provided for guardianship cases.			
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-		-	-	-

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	TOTAL PROBATE	984,942	882,295	1,008,481	TOTAL	1,008,084	-	-
				23,539		23,142	(984,942)	(984,942)
				2.4%		2.3%	-100.0%	-100.0%



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

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget
		No revenues	-	
				\$ -

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
634,780	228,045	1,000	863,825

Statistics

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

Personnel

	Full Time	Part Time
Finance Director	1	
Finance & Budget Manager	1	0
Payroll Specialist	1	
Finance Specialist	1	
Accounting Clerk	1	
	5	0

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE				FINANCE DEPARTMENT					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES		Wages for full & part time staff.						
5120	Wages & Salaries (FT)		454,658	427,015	329,274	445,523	445,523	-	-
5401	Overtime		277	515	-	515	515	-	-
5500	Employee Benefits & Taxes		151,935	134,586	125,484	188,742	188,742	-	-
	TOTAL PERSONNEL SERVICES	-	606,870	562,116	454,758	634,780	634,780	-	-
6130	Transportation & Lodging		2,676	3,000	2,675	3,000	3,000	-	-
6300	Accounting & Audit Fees		58,200	32,000	47,100	52,650	52,650	-	-
6401	Insurance- Liability		-	-	-	-	-	-	-
6500	Office Supplies		3,355	4,000	3,801	4,000	4,000	-	-
6505	Printing & Engraving		248	550	888	850	850	-	-
6506	Postal Expenses		5,725	5,500	6,767	6,500	6,500	-	-
6508	Dues		1,427	1,700	1,380	2,000	2,000	-	-
6512	Training, Education, & Seminars		2,561	3,200	1,145	3,000	3,000	-	-
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract		72,419	100,432	75,601	153,495	153,495	-	-
6800	Telephone & Communication		2,092	2,500	2,512	2,550	2,550	-	-
	TOTAL O&M	-	148,703	152,882	141,869	228,045	228,045	-	-
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		588	1,000	186	1,000	1,000	-	-
	TOTAL CAPITAL OUTLAY	-	588	1,000	186	1,000	1,000	-	-
	DEPARTMENT TOTAL	-	756,161	715,998	596,813	863,825	863,825	-	-
						147,827	147,827	(715,998)	(715,998)
						20.6%	20.6%	-100.0%	-100.0%

FINANCE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	427,015	329,274	445,523	Wages for full-time departmental staff.	445,523	-	-
5401	Overtime	515	-	515	Wages for required overtime work.	515	-	-
5510	Health Insurance	71,931	66,463	107,813		107,813	-	-
5520	Retirement	35,402	32,522	46,807		46,807	-	-
5530	Social Security	25,731	24,882	34,122		34,122	-	-
5540	Workers Comp	1,522	1,617	-	*Moved and consolidated to the Benefits/ Insurance	-	-	-
5560	Deferred Comp							
5500	Employee Benefits & Taxes	134,586	125,484	188,742	Taxes and benefits for departmental staff.	188,742	-	-
	TOTAL PERSONNEL SERVICES	562,116	454,758	634,780	12.9%	634,780	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	3,000	2,675	3,000	Costs to attend conferences and mileage	3,000	-	-
6300	Accounting & Audit Fees	32,000	47,100	52,650	Annual Audit Fees and ACFR prep ACFR, Federal Compliance, State Compliance	52,650	-	-
6401	Insurance- Liability							
6500	Office Supplies	4,000	3,801	4,000	Departmental office supply costs.	4,000	-	-
6505	Printing & Engraving	550	888	850	Envelope, pr checks, ap checks and printing . NO Budget Books	850	-	-
6506	Postal Expenses	5,500	6,767	6,500	Postage and courier costs. (Northport added)	6,500	-	-
6508	Dues	1,700	1,380	2,000	GFOA Membership for Finance and County	2,000	-	-
6512	Training, Education, & Seminars	3,200	1,145	3,000	NESGFOA Conference, day classes	3,000	-	-

FINANCE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6513	Leases & Service Agreements							
6514	Maintenance Contract	100,432	75,601	153,495	Maintenance contract for munis software \$ 57,483 New TCP is \$22,612 \$ 22,612 schedule express estimate \$ 33,400 Budget software \$ 40,000	153,495	-	-
6800	Telephone & Communication	2,500	2,512	2,550	Phone expenses. Cell phone \$40 stipend	2,550	-	-
	TOTAL O&M	152,882	141,869	228,045		228,045	-	-
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,000	186	1,000	Office replacement needs.	1,000	-	-
	CAPITAL OUTLAY	1,000	186	1,000		1,000	-	-
	TOTAL FINANCE	715,998	596,813	863,825	TOTAL	863,825	-	-
				147,827		147,827	(715,998)	(715,998)
				20.6%		20.6%	-100.0%	-100.0%

FINANCE



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

Revenue	Service	25-26 REVENUES	26-27 REVENUES
Baldwin	Fire & Rescue	13,339	13,739
Bridgton	PP/FD/EMS	140,964	145,193
Casco	Fire & Rescue	31,996	32,956
Chebeague Island	Fire & Rescue	2,992	3,082
Cumberland	Fire/Res/PD	220,449	227,062
Frye Island	Fire/Res/PD	4,095	4,218
Gorham	Fire/Res/PD	479,612	491,374
Gray	Fire & Rescue	72,565	74,742
Harpswell	Fire & Rescue	21,474	22,118
Harrison	Fire & Rescue	44,150	45,475
Long Island	Fire & Rescue	2,053	2,115
Naples	Fire & Rescue	34,444	35,478
New Gloucester	Fire & Rescue	49,810	51,305
North Yarmouth	Fire & Rescue	35,734	36,806
Pownal		13,743	14,155
Raymond	Fire & Rescue	39,806	41,000
Sebago		17,273	17,273
Standish	Fire & Rescue	92,594	92,594
Windham	Fire/Res/PD	479,612	494,000
Verizon Lease		24,000	24,000
		1,820,705	1,868,686

26-27

Labor	O&M	Capital	TOTAL
4,248,029	369,168	-	4,617,197

Statistics

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

In 2023 we handled 105,231 calls for service.

In 2023 we answered 36,756 emergency 9-1-1 calls.

In 2022 we handled 95,529 calls for service

In 2022 we answered 35,376 emergency 9-1-1 calls.

Personnel

Communications	Full Time	Part Time
COMMUNICATIONS DIRECTOR	1	
DEPUTY DIRECTOR	1	
LEAD SUPERVISOR	1	
SHIFT SUPERVISOR	7	
DISPATCHER	28	
	38	0

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: COMMUNICATIONS				ACTIVITY CENTER: COMMUNICATIONS					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,765,163	2,235,390	2,350,186	2,338,389	2,705,348	2,705,348	-	-
5205	Wages & Salaries (PT)	21,463	-	-	-	-	-	-	-
5401	Overtime	486,245	185,229	229,160	202,614	239,300	239,300	-	-
5500	Employee Benefits & Taxes	844,514	959,811	1,091,888	1,038,391	1,303,381	1,303,381	-	-
	TOTAL PERSONNEL SERVICES	3,117,384	3,380,431	3,671,233	3,579,394	4,248,029	4,248,029	-	-
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	13,290	16,576	15,000	15,528	16,000	16,000	-	-
6131	Gas, oil and Grease	385	376	400	565	500	500	-	-
6230	Radio Site Rental	96,463	103,724	120,955	116,754	128,544	128,544	-	-
6231	Base Radio Repair	5,090	5,594	10,000	9,282	10,000	10,000	-	-
6301	Professional Services	-	5,970	5,000	5,890	6,000	6,000	-	-
6401	Insurance-Liability	238	305	330	408	-	-	-	-
6500	Office Supplies	9,257	7,387	7,000	4,151	7,000	7,000	-	-
6505	Printing & Engraving	280	360	750	730	750	750	-	-
6506	Postal Expenses	66	42	250	132	200	200	-	-
6507	Advertising	-	-	-	-	-	-	-	-
6508	Dues	3,012	2,975	3,500	2,862	3,500	3,472	-	-
6509	Books, Periodicals, & Subscriptions	119	-	500	198	500	500	-	-
6511	Equipment Rental	-	-	-	-	-	-	-	-
6512	Training, Education, & Seminars	26,726	29,710	38,000	30,396	38,000	38,000	-	-
6513	Leases & Service Agreements	141,750	144,135	126,872	143,961	160,168	139,029	-	-
6609	Equipment Repair	-	-	-	(20)	-	-	-	-
6800	Telephone & Communication	27,214	16,611	20,000	22,695	12,173	12,173	-	-
6908	Clothing & Uniforms	6,286	7,125	7,000	6,978	7,000	7,000	-	-
	TOTAL O&M	330,175	340,893	355,557	360,509	390,335	369,168	-	-
CAPITAL OUTLAY									
7350	Office Equipment		815	1,000	42	-	-	-	-
7365	Radio Equipment	523	-	-	7,206	-	-	-	-
	TOTAL CAPITAL OUTLAY	523	815	1,000	7,248	-	-	-	-
	TOTAL COMMUNICATIONS	3,448,082	3,722,139	4,027,791	3,947,151	4,638,364	4,617,197	-	-
						610,573	589,406	(4,027,791)	(4,027,791)
						15.2%	14.6%	-100.0%	-100.0%

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS								
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	2,350,186	2,338,389	2,705,348	Wages for full time staff.	2,705,348	-	-
5205	Part-Time			-		-	-	-
5401	Overtime	229,160	202,614	239,300	Wages for required overtime work.	239,300	-	-
5510	Health Insurance	619,561	541,354	748,514		748,514	-	-
5520	Retirement	267,526	299,392	329,601		329,601	-	-
5530	Social Security	197,320	188,680	225,266		225,266	-	-
5540	Workers Comp	7,481	8,965	-	*Moved and consolidated to the Benefits/ Insurance	-	-	-
5560	Deferred Comp			-		-		
5500	Employee Benefits & Taxes	<u>1,091,888</u>	<u>1,038,391</u>	<u>1,303,381</u>	Taxes and benefits for departmental employees.	<u>1,303,381</u>	-	-
	TOTAL PERSONNEL SERVICES	3,671,233	3,579,394	4,248,029	15.7%	4,248,029	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	15,000	15,528	16,000	Lodging, Food, Travel and mileage reimbursements out of state conference lodging Force meals - mandatory academy training	16,000	-	-
6131	Gas, Oil and Grease	400	565	500	Gas for Communication vehicle/the vehicle is in need of replacement	500	-	-
6230	Radio Site Rental	120,955	116,754	128,544	Towers at Rental and associated CMP bills Add 5 % annual increase Gray Tower Rental - Monthly \$ 8,107.16 Crown Castle - Harrison Tower - Monthly \$1,018.60 Harpwell CMP - changes monthly approx \$350 Portland Back Bay Rental - Monthly \$634.45	128,544	-	-
					\$ 5,421 \$ 97,286 \$ 12,223 \$ 4,200 \$ 128,544			
					EMERGENCY COMMUNICATIONS CCRCC			

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					Portland Back Bay CMP Bill - approx \$150	\$ 1,800		
6231	Base Radio Repair	10,000	9,282	10,000	Funds radio repairs and preventative maintenance.	10,000	-	-
6301	Professional Services	5,000	5,890	6,000	Polygraph & background expenses for applicants	6,000	-	-
6401	Insurance-Liability	330	408	-	*Moved and consolidated to the Benefits/ Insurance	-	-	-
6500	Office Supplies	7,000	4,151	7,000	General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges.	7,000	-	-
6505	Printing & Engraving	750	730	750	Business Cards Public Education materials - Code Red, What3words, etc	750	-	-
6506	Postal Expenses	250	132	200	Departmental postage expenses.	200	-	-
6507	Advertising							
6508	Dues	3,500	2,862	3,500	National Emergency Number Association - Staff APCO Membership - Staff Justice Clearing House - Staff / MECCA	\$ 1,600 \$ 972 \$ 900	3,472	- - -
6509	Books	500	198	500	Pub Education supplies CISM Supplies	500	-	-
6511	Equipment Rental			-				
6512	Training, Education, & Seminars	38,000	30,396	38,000	Yearly Staff Training to maintain skills and certifications	38,000	-	-

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

[illegible]

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
6908	Clothing- Uniforms	7,000	6,978	7,000	Uniforms for dispatchers	7,000	-	-
		-		-		-	-	-
	TOTAL O&M	355,557	360,509	390,335		369,168	-	-
	CAPITAL OUTLAY							
7350	Office Equipment	1,000	42	-		-	-	-
7365	Needed Equipment	-	7,206	-		-	-	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	1,000	7,248	-		-	-	-
	TOTAL COMMUNICATIONS	4,027,791	3,947,151	4,638,364		4,617,197	-	-
						589,406	(4,027,791)	(4,027,791)
						14.6%	-100.0%	-100.0%

EMERGENCY COMMUNICATIONS
CCRCC



PUBLIC HEALTH DEPARTMENT

Liz Blackwell-Moore

REVENUES

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
		No revenues	-	30,000		342,341	22,685	-	365,026
				\$ -					

Statistics

Brought in over \$2.7M in state and federal grants in FY25-26. Provides coordination and program management to several projects aimed at improving reentry supports, treatment and housing stability, and resource navigation for people with substance use disorders who are involved in the criminal legal system.

Oversees and implements strategies to prevent commercial tobacco use and youth substance use and improve healthy eating, active living. Oversees and implements a transportation demonstration project that provides free and reduced bus fare for income-eligible people and established a long term mechanism for ongoing subsidies for free fare.

Coordinates a Violence Intervention Partnership to ensure a coordinated community response to domestic violence and sexual assault.

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 impacted by opioid use disorders.

Personnel

General Fund

Grants & Contracts

	Full Time	Part Time	Full Time	Part Time
Liz Blackwell-Moore	1			
Brandon Irwin			1	
Jen Annis		0.75		
Bridget O'Connor			1	
Sadie Dalzell	0.5		0.5	
Angela Giordano			1	
Alexis Guy			1	
Eilish Carpenter			1	
Andrew Forsthofel				0.75
	1.5	0.75	5.5	0.75

11-109 DEPARTMENT: PUBLIC HEALTH				PUBLIC HEALTH DEPARTMENT					
ACCT #	ACCOUNT DESCRIPTION	2022 ACTUAL	23-24 ACTUAL	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES								
			Wages for full & part time staff.						
5120	Wages & Salaries (FT)			151,810	48,220	159,550	159,550	-	-
5205	Wages & Salaries (PT)			73,423	73,915	77,134	77,134	-	-
5401	Overtime			-	-	-	-	-	-
5500	Employee Benefits & Taxes			78,944	42,556	105,657	105,657	-	-
	TOTAL PERSONNEL SERVICES	-	-	304,177	164,690	342,341	342,341	-	-
6130	Transportation & Lodging			3,900	1,348	6,500	6,500	-	-
6500	Office Supplies			100	116	200	200	-	-
6508	Dues			2,300	1,705	2,620	2,620	-	-
6512	Training, Education, & Seminars			1,075	869	1,075	1,075	-	-
6903	Food & Groceries			1,000	-	1,000	1,000	-	-
6301	Professional Services			10,000	-	10,000	10,000	-	-
6800	Telephone & Communication			900	1,453	1,290	1,290	-	-
6950	Miscellaneous			-	9,476	-	-	-	-
	TOTAL O&M	-	-	19,275	14,967	22,685	22,685	-	-
	CAPITAL OUTLAY								
7325	Furniture & Fixtures								
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	-	-	323,452	179,657	365,026	365,026	-	-
						41,574	41,574	(323,452)	(323,452)
						12.9%	12.9%	-100.0%	-100.0%

11-111 DEPARTMENT: Public Health			Department- Public Health Department					
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	151,810	48,220	159,550	Wages for full-time departmental staff.	159,550	-	-
5205	Wages & Salaries (PT)	73,423	73,915	77,134	DV Coordinator (Previously in Exec Budget)	77,134	-	-
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	40,006	23,603	64,955		64,955	-	-
5520	Retirement	15,333	4,773	16,240		16,240	-	-
5530	Social Security	17,231	8,596	18,106		18,106	-	-
5540	Workers Comp	500		-	*Moved and consolidated to the Benefits/ Insurance	-	-	-
5560	Deferred Comp	5,874	5,584	6,356		6,356	-	-
5500	Employee Benefits & Taxes	78,944	42,556	105,657	Taxes and benefits for departmental staff.	105,657	-	-
	TOTAL PERSONNEL SERVICES	304,177	164,690	342,341	12.5%	342,341	-	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	3,900	1,348	6,500	\$150 per month in mileage (\$1800)+ \$1900 lodging and travel Costs for APHA conference + \$2800 MPN travel overage	6,500	-	-
6500	Office Supplies	100	116	200	Departmental office supply costs.	200	-	-
6508	Dues	2,300	1,705	2,620	\$1475 NACCHO, \$600 MPHA, \$230 APHA, \$317 Zoom,	2,620	-	-
6512	Training, Education, & Seminars	1,075	869	1,075	\$675 APHA conference + \$400 for other	1,075	-	-
6903	Food & Groceries	1,000	-	1,000	Staff retreat, community events, and other internal	1,000	-	-
6301	Professional Services	10,000	-	10,000	2026 CHIP data update and design; intern costs;	10,000	-	-
6800	Telephone & Communication	900	1,453	1,290	\$43 per person (Jen, Liz, .5 Sadie)	1,290	-	-
6950	Miscellaneous	-	9,476	-				
	TOTAL O&M	19,275	14,967	22,685		22,685	-	-

	TOTAL Public Health	323,452	179,657	365,026		TOTAL	365,026	-	-
				41,574			41,574	(323,452)	(323,452)
				12.9%			12.9%	-100.0%	-100.0%