

COUNTY OF CUMBERLAND: Starting Budget 2026-2027

DEPARTMENT	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSES	26-27 BUDGET REQUEST	Dollars over 25-26	Manager Adjustments	26-27 MGR	26-27 FC RECOMM	26-27 FINAL Budget	% Increase over 25-26
<i>Emergency Mgmt Agency</i>	703,258	673,142	732,729	29,472	847	733,576	-	-	4.31%
<i>District Attorney</i>	2,699,061	2,471,548	2,869,063	170,001	(13,690)	2,855,373	-	-	5.79%
<i>Facilities</i>	3,001,848	2,960,076	3,120,416	118,568	(150,183)	2,970,233	-	-	-1.05%
<i>Registry of Deeds</i>	858,238	753,709	909,037	50,799	-	909,037	-	-	5.92%
<i>Registry of Probate</i>	984,942	882,295	1,008,481	23,539	(397)	1,008,084	-	-	2.35%
<i>Finance</i>	715,998	596,813	863,825	147,827	-	863,825	-	-	20.65%
<i>Communications</i>	4,027,791	3,947,151	4,638,364	610,573	(21,167)	4,617,197	-	-	14.63%
<i>Executive-Admin</i>	1,043,992	998,978	1,235,495	191,503	(9,212)	1,226,283	-	-	17.46%
<i>Facilities-Garage</i>	140,534	136,139	147,244	6,710	(546)	146,698	-	-	4.39%
<i>Information Technology</i>	1,281,030	1,077,706	1,553,554	272,524	(63,091)	1,490,463	-	-	16.35%
<i>Human Resources</i>	988,723	866,506	1,039,534	50,812	4,279	1,043,813	-	-	5.57%
<i>Regional Public Health</i>	323,452	-	365,026	41,574	-	365,026	-	-	12.85%
<i>Sheriff-Admin</i>	1,692,343	1,549,046	1,964,440	272,097	(48,643)	1,915,797	-	-	13.20%
<i>Sheriff-Law Enforcement</i>	7,824,255	7,316,857	8,246,379	422,124	(32,295)	8,214,084	-	-	4.98%
<i>Sheriff-Civil</i>	514,187	419,239	561,636	47,450	654	562,290	-	-	9.36%
<i>Debt Service-Principal</i>	915,546	696,952	832,686	(82,860)	-	832,686	-	-	-9.05%
<i>DebtService- Interest</i>	367,383	240,923	346,927	(20,456)	-	346,927	-	-	-5.57%
<i>Debt Expense - TAN Loans</i>	-	-	-	-	-	-	-	-	0.00%
<i>Grants & Human Services</i>	268,000	268,000	273,000	5,000	-	273,000	-	-	1.87%
<i>Pension Life- Retirees</i>	10,000	13,083	11,500	1,500	-	11,500	-	-	15.00%
<i>Contingent Account</i>	45,000	-	45,000	-	-	45,000	-	-	0.00%
<i>Sal./ Ben./ Term. Pay</i>	435,000	435,000	435,000	-	-	435,000	-	-	0.00%
<i>Unemployment Insurance</i>	5,000	47,531	5,000	-	-	5,000	-	-	0.00%
<i>Regional Projects and Public Info</i>	245,000	28,273	100,000	(145,000)	-	100,000	100,000	100,000	-59.18%
<i>Benefits</i>	120,000	-	710,870	590,870	-	710,870	-	-	
<i>Capital Improvement Res.</i>	299,600	376,600	317,600	18,000	-	317,600	-	-	6.01%
Total Expenditure Summary	29,510,180	26,755,566	32,332,807	2,822,627	(333,444)	31,999,363	100,000	100,000	9.56%
Change			2,822,627	2,822,627		2,489,183	(29,410,180)	(29,410,180)	

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
COUNTY							
Total Estimated Expenditures	25,770,118	27,272,952	29,510,180	32,332,807	31,999,363	100,000	100,000
Total Estimated Revenues	(6,956,734)	(7,159,414)	(7,592,325)	(8,084,586)	(8,084,586)	(8,084,586)	(8,084,586)
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Tax Revenue Required	18,613,384	19,913,538	21,717,855	24,048,221	23,714,777	(8,184,586)	(8,184,586)
Net Dollar Change		1,300,154	1,804,317	2,330,366	1,996,922	(29,902,441)	(29,902,441)
Percent from prior year		6.99%	9.06%	10.73%	9.19%	-137.69%	-137.69%

6%

Jail Budget

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	25,882,704	25,727,660	-	-
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(3,968,989)	(4,268,989)	(4,268,989)	(3,968,989)
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,913,715	21,458,671	(4,268,989)	(3,968,989)
	15,355,672	15,969,898	17,247,533	21,913,715	21,458,671	(4,268,989)	(3,968,989)
				4,666,182	4,211,138	(21,516,522)	(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	61,080,068	60,441,580	100,000	100,000
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,053,575)	(12,353,575)	(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	48,826,493	47,888,006	(12,453,575)	(12,153,575)
Net Dollar Change		1,824,184	3,027,661	6,706,889	5,768,402	(54,573,179)	(54,273,179)
Percent from prior year		4.89%	7.74%	15.92%	13.70%	-129.57%	-128.85%

Budget Requests	General County Impact	2,330,366	5.53%	Total
	Jail Impact	4,666,182	11.08%	
	Cross Insurance Arena Impact	(289,659)	-0.69%	
MGR Budget	General County Impact	1,996,922	4.74%	Total
	Jail Impact	4,211,138	10.00%	
	Civic Center Impact	(439,659)	-1.04%	
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%



Sheriff's Office- Cumberland County Jail

Kevin Joyce, Sheriff

Wages for full & part time staff.

REVENUES

	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget		EXPENSES	26-27		
						Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	87	600	2,000	686		17,966,067	7,683,093	78,500	25,727,660
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	21,458,671					
Tax Stabilization/Undesignated				300,000					
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,727,660		TOTAL DEPT.			25,727,660

\$ 0

\$ 4,211,138

24.42%

1110607 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	10,635,523	Current Funded Roster - 95 CO's; 2 CPO's; 16 Sgts; 7 Lts; 2 Captains & 1 Major		10,635,523	-	-
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	1,541,719			1,541,719	-	-
5530	Social Security	860,057	785,540	941,705			941,705	-	-
5540	Workers Comp	286,000	305,531	305,000			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	5,639,555	Benefits and taxes for departmental employees.		5,639,555	-	-
	TOTAL PERSONNEL SERVICES	16,111,791	15,174,408	17,966,067		11.5%	TOTAL	17,966,067	-
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	14,500	8,993	14,500	Travel expenses for trainings, conferences and out of state transports		12,000	-	-
6131	Gas, Oil, & Grease	27,500	24,820	27,500	Fuel expenses for inmate transports		27,500	-	-

1110607 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
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 party 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	-	-

1110607 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
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	Tracwire (Field Training Software)	\$ 4,350	10,350	
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	Seminars/Courses (Career and skills enhancement)	\$ 20,000	115,000	-
					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		

1110607 DEPARTMENT: SHERIFF		ACTIVITY CENTER: JAIL							
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					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		35,000	-	-
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	23,000	Telephone costs for the jail complex (\$20,700 omitted from previous budget)	\$ 23,000	23,000	-	-
6801	Electricity Utility	200,000	254,496	225,000	Electrical costs for jail complex		230,000	-	-
6802	Gas Utility	175,000	266,905	230,000	Natural gas costs for jail complex		245,000	-	-

1110607 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
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	160,000	-	-
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	875,000	-	-
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)	65,000	-	-
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	-	-

1110607 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
	TOTAL O&M	6,817,942	7,324,937	7,797,337			7,683,093	-	-
	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			-	-
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 various 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	78,500	-
	TOTAL JAIL	23,049,033	22,576,715	25,882,704			TOTAL	25,727,660	-
			2,833,671					2,678,627	(23,049,033)
			12.3%					11.6%	-100.0%
									-100.0%