



**CUMBERLAND COUNTY COMMISSIONERS**  
**POSITION PAPER OF THE COUNTY MANAGER**

**Date:** November 17, 2025

**Subject:** Transferring Unassigned Fund Balance

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This past September the County went through its annual auditing process for fiscal year 2024/2025.

The County received word this week from the auditors that the 20% unassigned fund balance has been obtained and adding any fund balance from 2024-2025 would exceed the cap set by the unassigned fund balance policy. The auditors are recommending the County move towards reducing this overage and bring the unassigned balance closer to what is dictated by policy. In order to bring the unassigned fund balance in line with the policy, staff proposes to fund the proposed slate of one-time expenditures. By funding these projects, impacts on the tax-rate will be mitigated.

In addition, four union contracts were negotiated this past year. Funding gaps need to be closed in the current budget.

The County has had a long-standing Strategic Planning Reserve, which has allowed projects throughout the year to be funded. The requested funds would be applied to the Reserve and allocated from the Reserve at the time of expenditure.

I request the Commissioners consider transferring \$1,260,889 of the unassigned fund balance to the Strategic Planning Reserve to cover the following items:

Jail POD Shower Facilities	\$ 40,000
Jail Kitchen Tile Floor Renovation	\$ 20,000
Jail Camera System Phase II	\$ 100,000
CCRCC Kitchen & Carpet Remodel	\$ 35,000
Sheriff Office DRONE	\$ 10,000
CCRCC Standish Equipment Building	\$ 25,000
Courthouse Upgrade for DA Space	\$ 40,000
Pearl & Milk Street Lease Agreements	\$ 275,000
Miscellaneous Expenditures	\$ 180,000
Window Blinds for Probate Office	\$ 8,000

Back Pay for Union Contracts	\$ 170,000
Crime Lab – Portland Payments	\$ 77,889
Budget Development Software	\$ 80,000
Uncompensated Absences	\$ 200,000
	<b>\$1,260,889</b>

**Jail POD Shower Floors** – the shower floors need significant attention. Instead of repainting these floors every other year, staff is looking into alternative materials for longevity and less maintenance. This is needing attention due to jail accreditation standards.

**Jail Kitchen Floor** – the jail kitchen floor tiles are broken and many large areas need to be replaced. This is not an easy task with the equipment the kitchen has.

**Jail Camera System** – the Geuterbruk camera system at the jail is at the end of its serviceable life. The system has a server and records to DVR. Most of the cameras on this system are no longer supported. We need to assure safety and security at the jail 24/7/365. This would be Phase I of a multi-phased project.

**CCRCC Kitchen Remodel** – the current kitchen is twenty years old and is need of some new cabinets and flooring. The 24-hour facility has seen its share of wear and tear over the years of operation. The County completely updated the dispatch room, but were not able to address flooring and kitchen cabinets outside the room.

**Sheriff Office Drone** – the SO needs a new drone for their public safety operations. They have the ability to receive a trade-in of their existing drone, but need additional capital to purchase a new drone. Originally planned for the General Fund 2026/2027, we now propose funding this one-time purchase through undesignated fund balance.

**CCRCC Standish Equipment Building** – currently the County stores its new digital radio system in an old shed at the Standish Fire Station. The equipment supports antenna located on the tower on-site. This past winter the equipment was the home to a number of nests from mice in the building. There is a need to move the equipment out of this inadequate shelter and install in a more structurally sound shelter on-site.

**Courthouse Upgrade DA** – the DA’s office is moving up into the space Northport staff left. For this to happen, it is a good time to paint, carpet and do other cosmetic repairs to the space prior to DA staff moving in. For security reasons, security infrastructure on the first floor is necessary.



**Pearl & Milk Street Leases** – At this time staff have been unable to sublease the Pearl Street space due to a variety of reasons. The Milk Street space is small and we only have a few more months left on the lease. Staff did not budget for either lease this year and the way subletting has gone over the last five months, we are not hopeful this will happen. With the short-term lease left, it has been difficult to sub-lease these spaces, in particular the Pearl Street office.

**Miscellaneous CapX** – We had a lean budget when it came to capital for FY26. This line will help absorb small items that will present themselves during the remainder of the fiscal year.

**Window Blinds for Probate Office** – the Office is in much need of new blinds for their workspace. The windows along their office side of the building gets the sun the majority of the day.

**Back Pay for Union Contracts** – Contract negotiations and the need to have an appropriate funding to support the contracts settled.

**Audio Visual Northport Conference Room** – Now four months into the new building and fully testing out the capabilities of the first-floor conference room, staff have found that there are improvements that need to be made to make this room more user friendly for presenters, the audience and those conducting meetings.

**Crime Lab – Portland Payments** – Back in 2008, the County joined multiple towns/cities in developing a centralized crime lab located at the City of Portland Police Department. The City of Portland led the way in bonding and developing the crime lab and a mutual agreement was entered into that required each town to pay a proportional share of the cost over a twenty-year period. Cumberland County's annual cost towards the bond was \$25,963, which would be paid starting in 2009 and extend to 2029. To pay this off and remove it from the General Fund would be \$77,889.

**Budget Software** – Over the years the County has been developing its annual budget on a series of excel spreadsheets that are full of formulas and hyper-links. It is a little nerve-wracking at times hoping that a formula doesn't break or a number is brought forward to a summary sheet, which would impact the budget outcome. It is now time to look at replacing this inadequate way of developing the budget.

**Uncompensated Absences** – this fund pays employee compensation (sick and vacation) upon separation of service. The fund needs to have additional capital due to a number of long-term employees reaching retirement.

**Recommendation:**

Transfer \$1,260,889 from the Undesignated Fund Balance to the Strategic Planning Reserve.

A handwritten signature in black ink, appearing to read "James H. Bailey". The signature is fluid and cursive, with a large initial "J" and a stylized "B".

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County Manager