

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	
<b>PERSONNEL SERVICES</b>									
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	-	-	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>602,668</b>	<b>556,918</b>	<b>648,029</b>	<b>7.5% TOTAL</b>	<b>648,876</b>	<b>-</b>	<b>-</b>	
<b>OPERATIONS AND MAINTENANCE</b>									
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		9,000	-	-
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		51,700	-	-
					TOTAL			

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACC #	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
	CAPITAL OUTLAY							
7111	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		30,000	-	-
	TOTAL EMA	703,258	673,142	732,729		730,576	-	-
				29,472		27,319	(703,258)	(703,258)
				4.2%		3.9%	-100.0%	-100.0%

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				Jackie Sartoris, DA			
5120	Wages & Salaries (FT)	1,640,006	1,548,686	1,723,175	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)	79,300	-	-
					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		137,889	-	-
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.	735,068	-	-
	TOTAL PERSONNEL SERVICES	2,380,961	2,243,289	2,536,463	6.5% TOTAL	2,537,543	-	-
	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 w/fees/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.	18,000	-	-
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.	35,000	-	-
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
					eProsecutor statewide licensing - (53 users/\$830/user) \$43,990 - anticipated deployment in spring 2026. \$ 43,990			
6800	Telephone & Communication	22,000	16,438	22,000	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	306,100	-	-
	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	2,845,143	-	-
				170,001		146,082	(2,699,061)	(2,699,061)
				6.3%		5.4%	-100.0%	-100.0%

DISTRICT ATTORNEY

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%	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. \$ 35,000 Fire/EMS instructor costs for FF1 and FF2 training \$ 25,000	60,000	-	-
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 FG 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 Maintenance agreement for copier	2,000	-	-
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		186,350	-	-
	TOTAL ADMINISTRATION	1,043,992	998,978	1,235,495	TOTAL	1,221,283	-	-

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		177,291	(1,043,992)	(1,043,992)
				18.3%		17.0%	-100.0%	-100.0%

EXEC-ADMINISTRATION

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 Flores Section 125 HRA Admin Fee Flores Debit Card Fee ACA PCORI Annual Fee Employee Advisory Committee Union Negotiation Consultations Affiliated EAP - Critical Incidents Affirmative Action Plan Preparation J.J. Keller DISA - Drug & Alcohol Program - Fee & Random Tests HR Consultants - training, investigations, services	875 500 1,638 94 25,000 5,000 1,000 3,450 180 750 1,765	40,252	-
						\$ 40,252		
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	-	-
6800	Telephone expense	480	1,136	1,752	Cell Phone Stipend -\$40/month x 3, google voice	1,752	-	-

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
					*Move Landline Telephone services to IT.			
	TOTAL O&M	78,905	43,551	87,877		100,865	-	-
	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		7,000	-	-
		988,723	866,506	1,039,534		1,053,873	-	-
				50,812		65,151	(988,723)	(988,723)
				5.1%		6.6%	-100.0%	-100.0%
					TOTAL			
					TOTAL			

HUMAN RESOURCES

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	\$ -	\$ -	
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	-	-	
					Benefits				
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	20,000	-	-	
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 14,800	-	-
6800-05	Telephone & Communication	77,181	79,153	77,532	Telephone services. GPS Trackers \$1000 Replacement-wireless equipment. Substation service. GPS Units-ESU/K-9 \$3500 65 Patrol Aircards Deputy Phones (remaining 25 phones x \$43)	\$ 63,732 77,532 \$ 13,800	-	-
6908-05	Clothing- Uniforms	3,000	1,884	3,000	Provided to staff.	3,000	-	-

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	316,238	TOTAL	217,932	-	-	
	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	1,964,440	TOTAL	1,911,297	-	-	
				272,097		218,954	(1,692,343)	(1,692,343)	
				16.1%		12.9%	-100.0%	-100.0%	

ADMINISTRATION/ SUPPORT SERVICES

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	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>6,503,839</b>	<b>6,169,678</b>	<b>6,934,123</b>	<b>6.6% TOTAL</b>	<b>6,901,828</b>	<b>-</b>	<b>-</b>
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 \$ 3,000 Tactical/Negotiator Team Specialized Training \$ 1,200 Transportation	27,840	-	-

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	226,417	-	-
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.	\$ 28,200	60,000	-
					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 Metro Forensic Unit Supplies \$ 2,000 Storage facility (property/evidence) \$ 2,700 Rechargeable Crime Scenes Lighting \$ 600 Metal Detector \$ 1,000 Crime Scene Tenting 12x12 \$ 1,500 Infrared Thermometer \$ 300 Ladder \$ 400	18,050	-	-
6911-06	Canine Supplies & Equipment	30,000	22,703	21,000	General supplies for canine requirements. \$ 21,000 Food, equipment, Boarding of K9 Dogs and medical expenses for dog	21,000	-	-
	TOTAL O&M	633,616	560,909	630,156	TOTAL	619,656	-	-
	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. Vehicle fit up -8 new vehicles and refit step downs @ \$ 176,000 \$22000 (equipment only) 8 new vehicles (Patrol/CID)- \$55000/ea \$ 440,000	631,000	-	-

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 Replacement of Misc. Safety Equipment Long Guns 2 X \$1200 Small item electronics 1 - portable radio units P25/DMR @ \$1,850 1 Mobile Radios - \$1,900. Misc. Firearm Replacement Parts	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	-	-
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) MRAP Maintenance	15,000	-	-
7368-06	Honor Guard	2,500	2,500	2,500		2,500	-	-
7369-06	VIPS	2,000	651	2,000		1,000	-	-
7370-06	Explorers					-		
	TOTAL CAPITAL OUTLAY	686,800	586,270	682,100		681,100	-	-
	TOTAL LAW ENFORCEMENT	7,824,255	7,316,857	8,246,379		8,202,584	-	-

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		378,329	(7,824,255)	(7,824,255)
				5.4%		4.8%	-100.0%	-100.0%
<b>ENTERPRISE ACTIVITIES TOTAL</b>								<b>3,888,650</b>
<b>OVERALL DEPARTMENTAL EXPENSES</b>								<b>12,091,234</b>

LAW ENFORCEMENT

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	10,635,523	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		
		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	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>16,111,791</b>	<b>15,174,408</b>	<b>17,966,067</b>	<b>11.5% TOTAL</b>	<b>17,966,067</b>	<b>-</b>	<b>-</b>
	<b>OPERATIONS &amp; MAINTENANCE</b>							
6130	Transportation & Lodging	14,500	8,993	14,500	Travel expenses for trainings, conferences and out of state transports	10,000	-	-
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	-	-
					Inmate Medical Contract and Associated fees, including 3rd part oversight, maintenance of electronic inmate records systems, and other miscellaneous medical staff expenses				
6303	Contract Special Services	4,095,000	3,960,897	4,417,850	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	-	-
					Postal expenses for meter & rental	\$ 5,500			
6506	Postal Expense	5,500	15,330	15,500	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	110,000	-	-
					Seminars/Courses (Career and skills enhancement)	\$ 20,000			
					MCJA Phase I & II (Transport Certifications (\$350/ea Class= \$700 x 10 employees)				
					ACA Conference Registration				
					OCAT/PATH/PPBT (3-year instructor recertification) \$299 per specialty/per instructor/ 5 instructors each specialty				
					FBILEEDA Supervisor Training \$795/class x 8 supervisors attending				
					Lexipol (Police One/Corrections One) Online Training				
					BCTP \$6/hour x 200 hours= \$1371/student x25 students (MCJA increase)	\$ 34,275			
					DLG Use of Force Summit (\$795/ea) x 2				
					Pre-employment medical screenings	\$ 25,000			
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	-	-
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	2,000	-	-
6902	Alternative Sentencing	5,610	-	5,610	Electronic Monitoring Services (ELMO)	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, Safe Reentry	405,981	-	-	
	TOTAL O&M	6,817,942	7,324,937	7,797,337		7,699,093	-	-	
	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	24,000	-	-	
7410	Fixtures/CIP	-	-	-		-	-	-	
	TOTAL CAPITAL OUTLAY	119,300	77,370	119,300	TOTAL	72,500	-	-	
	TOTAL JAIL	23,049,033	22,576,715	25,882,704	TOTAL	25,737,660	-	-	
				2,833,671		2,688,627	(23,049,033)	(23,049,033)	
				12.3%		11.7%	-100.0%	-100.0%	

ENTERPRISE ACTIVITIES TOTAL	2,591,844
OVERALL DEPARTMENTAL EXPENSES	28,329,504

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.	453,418	-	-
5401	Overtime							
5510	Health Insurance	140,934	123,798	163,847		149,558	-	-
5520	Retirement	36,663	28,972	39,612		34,149	-	-
5530	Social Security	36,793	30,156	38,784		34,686	-	-
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.	220,329	-	-
	TOTAL PERSONNEL SERVICES	699,538	601,076	751,157	7.4% TOTAL	673,747	-	-
	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							

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	831,627	-	-	
				50,799		(26,611)	(858,238)	(858,238)	
				5.9%		-3.1%	-100.0%	-100.0%	

REGISTRY OF DEEDS

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
	<b>PERSONNEL SERVICES</b>							
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	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>562,116</b>	<b>454,758</b>	<b>634,780</b>	<b>12.9%</b>	<b>634,780</b>	<b>-</b>	<b>-</b>
	<b>OPERATIONS &amp; MAINTENANCE</b>							
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	-	-

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT FINANCE		Department FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	2025 ACTUAL EXPENSE	2027 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2027 PRELIM	2027 FC BUDGET	2027 FINAL BUDGET
6513	Leases & Service Agreements							
6514	Maintenance Contract	100,432	75,601	153,495	Maintenance contract for munis software \$ 112,483 New TCP is \$22,612 \$ 22,612 schedule express estimate \$ 33,400 Budget software \$ 40,000	208,495	-	-
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		283,045	-	-
	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	918,825	-	-
				147,827		202,827	(715,998)	(715,998)
				20.6%		28.3%	-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	1,091,888	1,038,391	1,303,381	Taxes and benefits for departmental employees.	1,303,381	-	-
	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	16,000	-	-
6131	Gas, Oil and Grease	400	565	500	Force meals - mandatory academy training 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	128,544	-	-
					Add 5 % annual increase	\$ 5,421		
					Gray Tower Rental - Monthly \$ 8,107.16	\$ 97,286		
					Crown Castle - Harrison Tower - Monthly \$1,018.60	\$ 12,223		
					Harpwell CMP - changes monthly approx \$350	\$ 4,200		
					Portland Back Bay Rental - Monthly \$634.45	\$		

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.	5,500	-	-
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	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	33,000	-	-

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
6513	Leases & Service Agreements	126,872	143,961	160,168	CTO/ETC/911/METRO/CPR/EMD/EMD/EMD Spillman Conference education APCO Conference education NENA Conference education Denise Amber Lee Conference education Other 1 day trainings  Acorn Recorder Maintenance 3,299 Lease new photo copier 3,882  Critical - state will be under contract soon Frontline former Guardian Tracker & Bluepeak 4,253 Code Red Annual 37,300 Schedule Express *moved to finance Power DMS 4,907 RCM Annual Microwave Frequency Protection 500 RCM Maintenance agreement - Monthly \$ 7,074.82 84,888 139,029	139,029	-	-
6609	Equipment Repair	-	(20)	-	Funds to support ongoing equipment maintenance. Shredder, fax, recorder maintenance. Equipment repairs not covered by the maintenance contract.	-	-	-
6800	Telephone & Communication	20,000	22,695	12,173	Telephone services. AT & T - cell phones and deployable laptops \$620 7,440 Spectrum \$160 \$ 1,793 GoNet speed monthly \$170 \$ 2,040 METRO Link Monthly \$75 \$ 900 Language Link Calls - average \$25  Consolidated monthly \$750 split with EMA *Moved to IT	12,173	-	-

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
6908	Clothing- Uniforms	7,000	6,978	7,000	Uniforms for dispatchers	7,000	-	-
		-		-		-	-	-
	TOTAL O&M	355,557	360,509	390,335		362,668	-	-
	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		4,610,697	-	-
				610,573		582,906	(4,027,791)	(4,027,791)
				15.16%		14.5%	-100.0%	-100.0%

EMERGENCY COMMUNICATIONS  
CCRCC

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
	<b>PERSONNEL SERVICES</b>							
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	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>304,177</b>	<b>164,690</b>	<b>342,341</b>		<b>342,341</b>	<b>-</b>	<b>-</b>
	<b>OPERATIONS &amp; MAINTENANCE</b>							
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; Language Access	32,000	-	-
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		44,685	-	-
	TOTAL Public Health	323,452	179,657	365,026		387,026	-	-
				41,574		63,574	(323,452)	(323,452)
				12.9%		19.7%	-100.0%	-100.0%