

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	25,737,660	25,737,660	-		
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 Stabilization Reserve	-	-	-	-	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,913,715	21,568,671	21,568,671	(4,168,989)		
	15,355,672	15,969,898	17,247,533	21,913,715	21,768,671	21,768,671	(3,968,989)		
Net Dollar Change				4,666,182	4,521,138	4,521,138	(21,416,522)		
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	1,500,000	-		
Bond Interest	739,387	688,462	579,245	503,820	503,820	503,820	-		
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	180,737	-		
County Operations	730,000	648,000	680,000	680,000	530,000	530,000	-		
Tax Revenue Required	3,298,703	3,208,507	3,154,216	2,864,557	2,714,557	2,714,557	-		
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(439,659)	(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	60,420,502	60,420,502	100,000		
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,353,575)	(12,353,575)	(12,353,575)	(12,353,575)		
Tax Stabilization Reserve (including Jail)	(200,000)	(200,000)	(200,000)	(200,000)	(500,000)	(500,000)	(500,000)		
Tax Revenue Required	37,267,759	39,091,943	42,119,604	48,526,493	47,566,927	47,566,927	(12,753,575)		
Net Dollar Change		1,824,184	3,027,661	6,406,889	5,447,323	5,447,323	(54,873,179)		
Percent from prior year		4.89%	7.74%	15.21%	12.93%	12.93%	-130.28%		
Budget Requests	General County Impact			2,030,366				4.82%	Total
	Jail Impact			4,666,182				11.08%	
	Cross Insurance Arena Impact			(289,659)				-0.69%	15.21%
MGR Budget	General County Impact				1,565,844			3.72%	Total
	Jail Impact				4,321,138			10.26%	
	Cross Insurance Arena Impact				(439,659)			-1.04%	12.93%
Final Budget	General County Impact						(30,302,441)	-71.94%	Total
	Jail Impact						(21,416,522)	-50.85%	
	Cross Insurance Arena Impact						(3,154,216)	-7.49%	-130.28%



Budget Year 2026-2027
Departmental Budget

PROJECTED REVENUE

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	-
11-109-4901	Treasurer Income (Interest, etc.)					300,000	
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	-
	Passport Processing				13,000	13,000	-
11-111-4100	Public Health Indirect Charges				40,000	40,000	-
	Total Revenues	7,788,230	7,367,512	7,841,393	7,592,325	8,384,586	1,900,027
	Designated Surplus						
	Total Revenues & Surplus	7,788,230	7,367,512	7,841,393	7,592,325	8,384,586	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	-

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	\$61,080,068
		Revenues for 26-27	-\$12,353,575
		Tax Stabilization	-\$200,000
		Net Assessment 26-27	\$48,526,493
		Net Dollar Increase	\$6,406,889
		Tax Increase from 25-26	15.21%
ADJUSTED BY MANAGER'S RECOMMENDATION			
		Department Requests	
	101	EMA	-\$2,153
	102	District Attorney	-\$23,920
	103-01	Exec-Administration	-\$14,212
	103-02	IT	-\$63,091
	103-03	Exec-Garage	-\$546
	103-04	HR	\$14,339
	105	Facilities	-\$150,183
	106-05	Sheriff-Admin	-\$53,143
	106-06	Sheriff-LEC	-\$43,795
	106-07	Sheriff-Jail (net change in cost to taxpayers)	-\$145,044
	1006-08	Sheriff-Civil	\$654
	107	Deeds	-\$77,409
	108	Probate	-\$397
	109	Finance	\$55,000
	110	Communications	-\$27,667
	111	Public Health	\$22,000
	Other	Other	-\$150,000
		Total Mgr Cuts to Expenses	-\$659,566
		Net Increase in the Expenses over 25-26 Expenses	\$5,747,323
	Summary:	Total Expenditures Manager's Recom.	\$60,420,502
		Total Estimated Revenues	\$ (12,103,575)
		Jail Tax Stabilization/Undesignated	-\$200,000
		GF Tax Stabilization	-\$300,000
		Net Budget from Mgr. FY 26-27	\$ 47,816,927
		Dollar Increase over 25-26	\$ 5,697,323
		Net Increase over Last year	13.53%
ADJUSTED BY THE FINANCE COMMITTEE			
			-
		NET TAX INCREASE - FC	\$0
		Percent Increase over 25-26	12.93%
		Total operational budget recommended by FC	\$47,566,927
ADJUSTED BY COUNTY COMMISSIONERS			
		Commissioners agreed with FC from above	
		Net Tax Increase	
		Voted/approved by Commissioners on X/XX/XX	-\$12,753,575
		Percent Increase over 25-26	-130.28%

**COUNTY OVERVIEW:
Revenue and Expenses from all Sources**

COUNTY OF CUMBERLAND: BUDGET 26-27 ASSESSMENT

Tax Calculation	Budget 2022	Budget 23-24	Budget 24-25	Budget 25-26	26-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC Recommend	26-27 FINAL Budget
Total Estimated Expenditures	47,151,594	51,474,726	51,350,607	55,713,429	61,080,068	60,420,502	60,420,502	100,000
Total Estimated Revenues	(12,886,408)	(14,006,967)	(12,058,664)	(13,393,825)	(12,353,575)	(12,353,575)	(12,353,575)	(12,353,575)
Designated Surplus	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(500,000)	(500,000)	(500,000)
Tax Revenue Required	34,065,186	37,267,759	39,091,943	42,119,604	48,526,493	47,566,927	47,566,927	(12,753,575)
					15.21%	12.93%		

COUNTY OF CUMBERLAND: Enterprise Funds 26-27

Enterprise Funds: (Prior year numbers at present)

The County has contracts to provide services beyond the basic services provided by the County. See the Enterprise section of the budget for details.

Budget		25-26 Budget	26-27 Budget
Total Estimated Expenditures	Enterprise	13,708,323	16,605,624
Total Estimated Revenues	Enterprise	13,708,323	16,605,624
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 26-27

Grants and Other Funds: (Prior year numbers at present)

The County receives Grants from other Federal agencies for special programs and services.

Funds are also received from inmate commissary funds and from the Department of Corrections for other services

Budget		25-26 Budget	26-27 Budget
Total Estimated Expenditures		3,644,999	4,206,217
Total Estimated Revenues		3,644,999	4,206,217
Tax Revenue Required		\$0.00	\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 26-27

Summary Overview

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

Budget Grants
Enterprise Recreational District

Budget		25-26 Budget	26-27 Budget
Total Estimated Expenditures		73,066,751	81,232,343
Total Estimated Revenues		30,747,147	33,165,415
Designated Surplus		200,000	500,000
Tax Revenue Required		\$ 42,119,604	\$ 47,566,927



Cross Insurance Arena

Enterprise Fund as of 11/30/2017

Cumberland County taxpayers are responsible for the financial operation of the Cross Insurance Arena
 This page illustrates the dollars that the taxpayers must contribute over last year.

	24-25 Actual	25-26 BUDGET	2026-27 BUDGET REQUEST	26-27 PRELIM	26-27 FC RECOMM	26-27 FINAL Budget
From the County Taxes						
Total Estimated Expenditures	-	3,154,216	2,864,557	2,714,557	2,714,557	-
Total Estimated Revenues						
Tax Revenue Required		3,154,216	2,864,557	-	-	-
Net Dollar Change			(289,659) Increase			(3,154,216)

Cross Insurance Arena									
	24-25 ADOPTED BUDGET	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC	26-27 FINAL BUDGET	
<u>CIA \$33M Bond</u>					(2025 Debt Payment is \$2,109,245)				
Principal	1,440,000	1,530,000	-	1,500,000	For CIA expenses ie debt	1,500,000	1,500,000	-	
Interest	688,462	579,245	-	503,820	New CIA Referendum for Modernization	503,820	503,820	-	
CIA County Operations	598,000	600,000	-	600,000	To Fund the Operational Budget from 6/30/2026	450,000	450,000	-	
Non-Debt CIA CIP	50,000	80,000	-	80,000		80,000	80,000	-	
<u>Prior Debt:</u>									
CIA Bond Principal	378,473	278,473	-	146,333	Debt service for Capital needs	146,333	146,333	-	
CIA Bond Interest	53,572	86,498	-	34,404		34,404	34,404	-	
Total to Cross Insurance Arena	3,208,507	3,154,216	-	2,864,557		2,714,557	2,714,557	-	

INCREASE OVER FY 25-26	\$ (289,659)
FY 26-27 COUNTY ASSESSMENT	\$47,566,927
ADDITION TO THE 26-27 TAXES	<u>-0.61%</u>

Enterprise Activities-Law Enforcement

Acct #	Sheriff's Office Services	PERIOD	EMPLOYEES	2026-27 REVENUES	2026-27 EXPENSES
FULL TIME CONTRACTS					
21203	Town of Harpswell (est.)	4/1 to 3/31	3	606,178	606,178
21216	Town of Harpswell-Marine Patrol (est.)	4/1 to 3/31	2	316,926	316,926
21204	Town of Harrison (est.)	7/1 to 6/30	2	385,659	385,659
21212	Town of Standish (est.)	7/1 to 6/30	8	1,414,375	1,414,375
21207	SAD #6 (est.)	9/1 to 6/30	1	134,419	134,419
21258	SAD #15 SRO (est.)	7/1 to 6/30	1	170,300	170,300
21219	Lake Region SRO (est.)	7/1 to 06/30	1	121,473	121,473
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	1	132,000	132,000
21226	Town of Gray (est.)	7/1 to 6/30	3	482,240	482,240
TOTAL FULL-TIME CONTRACTS			22	3,763,571	3,763,571
SUMMER CONTRACTS					
			Part Time		
21205	Naples (est.)	Summer	1	46,853	46,853
21228	Frye Island (est.)	Summer	1	59,578	59,578
21215	Long Island (est.)	Summer	1	21,637	21,637
21213	Town of Chebeague (est.)	Summer	1	43,864	43,864
TOTAL SUMMER CONTRACTS			4	125,079	125,079

**TOTAL FROM NON-BUDGET
ACTIVITIES**

3,888,650 3,888,650

Enterprise Activities-Facilities

	State Court Custodial Program	PERIOD	EMPLOYEES	26-27 REVENUES	26-27 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	364,244	364,244
			Supply	113,720	113,720
	TOTAL FROM NON-BUDGET ACTIVITIES			477,965	477,965

Enterprise Activities- Assessing Department

Regional Assessing		PERIOD	26-27 REVENUES	26-27 EXPENSES
21227	Regional Assessing fees paid according	1/1 to 12/31	818,307	818,307
	to contracts with participating Municipalities			
	Revenues (Estimated breakdown)		Expenses	
	Town of Falmouth	\$ 214,892	Wages & Salaries	\$ 507,483
	Town of Yarmouth	\$ 155,079	Employee Benefits & Taxes	\$ 198,424
	Town of Casco	\$ 80,851	Transportation & Lodging	\$ 6,000
	Town of Gorham	\$ 202,994	Professional Services	\$ 14,000
	Town of North Yarmouth	\$ 68,792	Dues	\$ 1,300
	Town of Baldwin	\$ 20,886	Office Supplies	\$ 3,500
	Total Revenues	\$ 743,494	Printing and Engraving	\$ 1,000
	County Subsidy	\$ 74,813	Postal Expenses	\$ 2,500
	Net Revenues	\$ 818,307	Training, Education & Seminars	\$ 2,800
			Leases & Agreements	\$ 75,000
			Registry of Deeds	\$ 4,400
			Telephone & Communication	\$ 1,400
			Miscellaneous	\$ 500
			Total Cost	\$ 818,307

Enterprise Activities- General Assistance

General Assistance		PERIOD	26-27 REVENUES	26-27 EXPENSES
21229	General Assistance fees paid according	1/1 to 12/31	109,197	109,197
	to contracts with participating Municipalities			
Revenues (Estimated breakdown)			Expenses	
Town of Baldwin	\$ 3,894		Social Services Coordinator	\$ 76,502
Town of Cape Elizabeth	\$ 21,935		Benefits	\$ 21,385
Town of Casco	\$ 11,406		Transportation	\$ 2,850
Town of Cumberland	\$ 21,935		Professional Services	\$ 200
Town of Falmouth	\$ 3,656		Office Supplies	\$ 230
Town of Naples	\$ 10,862		Dues	\$ 40
Town of New Gloucester	\$ 3,656		Software	\$ 6,750
Town of North Yarmouth	\$ 3,656		Training, Education, Seminars	\$ 175
Town of Raymond	\$ 3,395		Telephone	\$ 1,065
Miscellaneous Revenues	\$ 24,803		Total Costs	\$ 109,197
Total Revenues	\$ 109,197			

Enterprise Activities-Cross Insurance Arena

Cross Insurance Arena		FY 25-26	FY 26-27	
Description		Budget	Budget	
35235	Revenues from Operations	\$ 8,727,388	\$ 10,861,506	
	Cost of Goods Sold	\$ 5,932,504	\$ 7,818,268	
	Indirect Expenses	\$ 3,017,445	\$ 3,295,238	
	Income/(Deficit)	\$ (222,561)	\$ (252,000)	
	Trustees & Other Expenses	\$ 198,000	\$ 198,000	
	Income/(Deficit)	\$ (420,561)	\$ (450,000)	
	Other	\$ -	\$ -	
	County Subsidy	\$ 420,561	\$ 450,000	

Total Revenues	\$ 9,147,949	\$ 11,311,506	
Total Expenses	\$ 9,147,949	\$ 11,311,506	

GRANTS AND OTHER FUNDING

Community Development Block Grant Federally Funded. Courtney Kemp, County Community Development Director		PERIOD	2026-27 REVENUES	2026-27 EXPENSES
HUD CDBG Program Grant Addresses a wide range of community needs including neighborhood improvements, public services, community and economic development, and affordable housing.		7/1 to 6/30	1,500,000	1,500,000
GRANT FUNDED PROGRAMS		PERIOD	2026-27 REVENUES	2026-27 EXPENSES
56320	Violence Intervention Partnership Grant Jen Annis Grant Total: \$700,000 Improving the criminal justice response from the Office of Violence Against Women. Addressing sexual assault, domestic violence, stalking, and human trafficking in the criminal and civil legal system. 3 year award term.	10/1 to 09/30	233,333	233,333
51389	Maine Prevention Network Public Health Community-driven health initiatives like tobacco/substance use prevention, healthy eating, and active living. 5-10 year grant cycle.	07/1 to 06/30	850,000	850,000
51455	SAKI Grant Tina Panayides Grant Total \$2,496,072 Inventory and test backlog rape kits, then investigate and prosecute. 3 year award term.	10/1 to 09/30	833,333	833,333
51389	MAT Grant Funding to support Medical Assisted Treatment and operations costs.	07/1 to 06/30	136,000	136,000
51397	Cossup Grant Public Health Grant Total: \$1,000,000 Person-Centered recovery and reentry to reduce fatal overdose, recidivism, and enhance public safety. 3 year award term.	10/1 to 09/30	333,333	333,333
11101	EMPG Cumberland County Emergency Management Provides broad support for State and Local Emergency Management Agencies. It is used by every County as well as the State of Maine. In practice, it funds 40% of all CCEMA expenses.	07/1 to 06/30	320,218	320,218
TOTAL GRANT FUNDED PROGRAMS			4,206,217	4,206,217

FY 26-27 COUNTY OF CUMBERLAND-

Using 2026 Final Valuation

The tax distribution schedule describes the amount of tax required from each municipality based on their equalized valuation to provide the revenue necessary for county operations. Previous year information is provided for comparison purposes. The tax calculation table at the bottom of the schedule shows the factors of expenditures revenues, and surplus used to calculate the amount of county property tax assessed on the real and personal property in each municipality.

The State of Maine Valuation for 2026 shows overall County increase of Valuation Growth

Tax Distribution Schedule						
	7.52%		7.56%			
Town	State 2025 Valuation	25-26 Tax	State 2026 Valuation	Val Change %	2026-27 Tax	Percent Tax Change
Baldwin	290,600,000	142,140	310,400,000	6.8%	159,415	12.15%
Bridgton	2,178,850,000	1,065,725	2,285,800,000	4.9%	1,173,931	10.15%
Brunswick	4,140,700,000	2,025,310	4,688,250,000	13.2%	2,407,770	18.88%
Cape Elizabeth	4,159,600,000	2,034,555	4,252,300,000	2.2%	2,183,877	7.34%
Casco	1,306,450,000	639,014	1,342,100,000	2.7%	689,270	7.86%
Chebeague Island	441,900,000	216,143	467,500,000	5.8%	240,097	11.08%
Cumberland	2,640,150,000	1,291,357	2,751,500,000	4.2%	1,413,103	9.43%
Falmouth	4,466,750,000	2,184,789	5,033,100,000	12.7%	2,584,877	18.31%
Freeport	2,631,550,000	1,287,151	3,104,800,000	18.0%	1,594,549	23.88%
Frye Island	339,400,000	166,008	355,550,000	4.8%	182,602	10.00%
Gorham	3,226,800,000	1,578,301	3,446,050,000	6.8%	1,769,807	12.13%
Gray	1,962,450,000	959,879	2,183,900,000	11.3%	1,121,598	16.85%
Harpswell	3,236,750,000	1,583,168	3,417,500,000	5.6%	1,755,144	10.86%
Harrison	1,064,250,000	520,549	1,100,600,000	3.4%	565,241	8.59%
Long Island	255,150,000	124,800	245,950,000	-3.6%	126,314	1.21%
Naples	1,605,050,000	785,066	1,761,350,000	9.7%	904,586	15.22%
New Gloucester	961,900,000	470,487	1,057,900,000	10.0%	543,312	15.48%
North Yarmouth	991,850,000	485,136	1,145,500,000	15.5%	588,301	21.27%
Portland	18,568,850,000	9,082,446	20,280,650,000	9.2%	10,415,645	14.68%
Pownal	438,000,000	214,236	495,100,000	13.0%	254,271	18.69%
Raymond	2,109,750,000	1,031,927	2,327,000,000	10.3%	1,195,090	15.81%
Scarborough	7,568,500,000	3,701,925	7,916,400,000	4.6%	4,065,669	9.83%
Sebago	862,250,000	421,746	916,700,000	6.3%	470,795	11.63%
South Portland	7,271,250,000	3,556,534	7,393,200,000	1.7%	3,796,966	6.76%
Standish	2,035,150,000	995,438	2,183,100,000	7.3%	1,121,187	12.63%
Westbrook	4,077,650,000	1,994,471	4,400,750,000	7.9%	2,260,117	13.32%
Windham	4,103,400,000	2,007,066	4,292,500,000	4.6%	2,204,523	9.84%
Yarmouth	3,177,600,000	1,554,236	3,463,700,000	9.0%	1,778,871	14.45%
	86,112,550,000	42,119,605	92,619,150,000	7.56%	47,566,927	12.93%
Tax Calculation	23-24	24-25	25-26		26-27	
Total Estimated Expend	51,474,726	51,350,607	55,713,429		60,420,502	
Total Estimated Revenue	(14,006,967)	(12,058,664)	(13,393,825)		(12,353,575)	
Tax Stabilization	(200,000)	(200,000)	(200,000)		(500,000)	Net Increase
Tax Revenue Required	37,267,759	39,091,943	42,119,604		47,566,927	12.93%
	23-24	24-25	25-26		26-27	
Mil Rate	0.000570995	0.0005103583	0.0004891227		0.0005135755	
Per \$1,000	0.5709954	0.5103583	0.4891227		0.51357551	
Amount for \$500k home	\$ 285.50	\$ 255.18	\$ 244.56		\$ 256.79	
Increase		\$ (30.32)	\$ (10.62)		\$ 12.23	

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
		PRINCIPAL								
11-120		2020 Reissue	599,753	545,305	696,952	60,000	60,000	60,000	60,000	-
		2014- County CIP Debt				25,000	25,000	25,000	25,000	-
		2016- County CIP Debt				160,000	75,000	75,000	75,000	-
		2018- County CIP Debt				201,527	203,667	203,667	203,667	-
		2023- County CIP Debt				210,000	210,000	210,000	210,000	-
		MBB 2020 Debt				29,019	29,019	29,019	29,019	-
		2026 County CIP Debt				230,000	230,000	230,000	230,000	-
		TOTAL BOND DEBT SERVICE	599,753	545,305	696,952	915,546	832,686	832,686	832,686	-
		INTEREST								
11-120		2020 Reissue	124,200	194,482	240,923	10,017	8,192	8,192	8,192	-
		2014- County CIP Debt				5,850	5,225	5,225	5,225	-
		2016- County CIP Debt				19,212	15,563	15,563	15,563	-
		2018- County CIP Debt				38,052	33,046	33,046	33,046	-
		2023- County CIP Debt				151,925	143,000	143,000	143,000	-
		MBB 2020 Debt				2,327	1,901	1,901	1,901	-
		2026 County CIP Debt				140,000	140,000	140,000	140,000	-
		TOTAL BOND DEBT INTEREST	124,200	194,482	240,923	367,383	346,927	346,927	346,927	-
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	22,655	6,398	-	-	-	-	-	-
11-120	9210	TAN Legal Fees	1,913	-	-	-	-	-	-	-
11-120	9220	TAN Interest	59,908	150,521	-	-	-	-	-	-
		TOTAL DEBT EXPENSE - LOANS	84,476	156,918	-	-	-	-	-	-
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	11,063	11,997	13,083	10,000	11,500	11,500	11,500	-
11-140	5550	Unemployment Insurance	631	4,101	47,531	5,000	5,000	5,000	5,000	-
11-141	5501	Salary / Benefits / Termination Pay	435,000	435,000	435,000	435,000	435,000	435,000	435,000	-
11-141	9526	County Capital Improvement Reserve for CIP	1,265,800	278,100	376,600	299,600	317,600	317,600	317,600	-
11-141	9500	Cross Insurance Arena Operational Subsidy	349,033	668,637	648,000	600,000	530,000	530,000	530,000	-
11-141	5502	Contingent Appropriation	15,000	-	-	45,000	45,000	45,000	45,000	-
11-141	9498	Referendum and Public Information	49,192	109,617	28,273	95,000	100,000	100,000	100,000	-
11-150		Benefits / Insurance (MPFML & Workers Comp, Risk Pool)				240,000	710,870	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	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	3,334,583	-
							322,054	322,054	322,054	(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	125,000	-
8003	Cumberland County Soil & Water	18,000	18,000	18,000	18,000	18,000	18,000	-
8005	Portland Public Library	10,000	10,000	10,000	10,000	10,000	10,000	-
	Tedford House - Homeless Shelter Brunswick	15,000	15,000	15,000	20,000	20,000	20,000	-
	Coastal County Workforce Board	-	-	-	-	-	-	-
	Thrive2027 - Annual Social Service Contribution	100,000	100,000	100,000	100,000	100,000	100,000	-
	Total	263,000	268,000	268,000	273,000	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.

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.

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	\$ 51,700
Capital	\$ 86,263	\$ 42,103	\$ 33,000	\$ 30,000
Total Expenses	\$ 672,136	\$ 604,502	\$ 703,258	\$ 730,576

Net Cost	\$ 256,144	\$ 262,830	\$ 326,038	\$ 378,576
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Grant Funding:

See grants and other funding page

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	446,830	-	
			18,520	30,900	16,392	27,924	27,924	27,924	-	
5401	Overtime	1,020	417	1,000	38	750	750	750	-	
5500	Benefits	141,159	129,045	148,857	141,702	172,526	173,373	173,373	-	
	TOTAL PERSONNEL SERVICES	521,343	504,204	602,668	556,918	648,029	648,876	648,876	-	
	OPERATIONS AND MAINTENANCE									
6130	Transportation & Lodging	2,917	3,976	4,500	2,332	4,500	4,500	4,500	-	
6131	Gasoline	2,328	1,245	2,500	3,126	3,000	3,000	3,000	-	
6231	Base Radio Repair	266	953	1,000	524	2,500	2,500	2,500	-	
6232	Mobile Radio Repair	416	1,844	2,500	1,615	2,500	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	2,000	-	
6501	Training Supplies	1,166	1,460	1,500	3,201	1,500	1,500	1,500	-	
6504	Maintenance Supplies		-	1,800	-	1,800	1,800	1,800	-	
6505	Printing & Engraving	1,026	791	2,600	3,730	2,600	2,600	2,600	-	
6506	Postal Expenses	368								
6508	Dues	565	978	1,000	143	1,000	1,000	1,000	-	
6509	Books, Periodicals, & Subscriptions	201								
6512	Training, Education, & Seminars	3,242	3,519	12,000	7,158	12,000	9,000	9,000	-	
6513	Leases & Service Agreements	6,530	3,852	8,500	5,268	8,500	8,500	8,500	-	
6800	Telephone & Communication	8,503	9,465	3,400	10,042	3,400	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	5,000	-	
6904	Institutional Supplies	247	96	600	371	600	600	600	-	
6913	Safety Equipment	12,210	3,760	2,300	2,661	2,300	2,300	2,300	-	
6914	Non-Food Items Purchases	2,055	926	1,500	2,839	1,500	1,500	1,500	-	
6950	Other	-	-	-	-	-	-	-	-	
	TOTAL O&M	64,531	58,195	67,590	74,121	54,700	51,700	51,700	-	
	CAPITAL OUTLAY									
71701	Homeland Security HazMat/WMD CIP	47,371	85,368	30,000	39,260	30,000	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	30,000	-	
	TOTAL DEPARTMENT	639,678	651,665	703,258	673,142	732,729	730,576	730,576	-	
						29,472	27,319	27,319	(703,258)	
						4.2%	3.9%	3.9%	-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	446,830	-
	Wages & Salaries (PT)	30,900	16,392	27,924	Interns, Youth Fire	27,924	27,924	-
				-				
5401	Overtime	1,000	38	750		750	750	-
5510	Health Insurance	73,786	71,024	94,080		94,927	94,927	-
5520	Retirement	20,496	18,813	22,488		22,488	22,488	-
5530	Social Security	34,717	33,245	36,376		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	19,582	-
5500	Total Employee Benefits	148,857	141,702	172,526	Taxes and benefits for departmental employees.	173,373	173,373	-
	TOTAL PERSONNEL SERVICES	602,668	556,918	648,029	7.5% TOTAL	648,876	648,876	-
OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	4,500	2,332	4,500		4,500	4,500	-
6131	Gasoline	2,500	3,126	3,000	Increased based on FY24-25 usage.	3,000	3,000	-
6231	Base Radio Repair	1,000	524	2,500	Repair expenses for radios. Increased due to new, Northport Comms room	2,500	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	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	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	1,500	-
6504	Maintenance Supplies	1,800	-	1,800		1,800	1,800	-
6505	Printing & Engraving	2,600	3,730	2,600		2,600	2,600	-
6508	Dues	1,000	143	1,000		1,000	1,000	-
6512	Training, Education, & Seminars	12,000	7,158	12,000		9,000	9,000	-
6513	Leases & Service Agreements	8,500	5,268	8,500		8,500	8,500	-
6800	Telephone & Communication	3,400	10,042	3,400	EMA Fax Line, Hotspot, Internet *Landline moved to IT	3,400	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	5,000	-
6904	Institutional Supplies	600	371	600	Consummable supplies in the shelter trailer.	600	600	-
6913	Safety Equipment	2,300	2,661	2,300		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	1,500	-
	TOTAL O&M	67,590	74,121	54,700		51,700	51,700	-
					TOTAL	51,700	51,700	-

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
	CAPITAL OUTLAY							
7111	Homeland Security HazMat/WMD CIP	30,000	39,260	30,000	Support to HazMat Teams.	30,000	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	30,000	-
	TOTAL EMA	703,258	673,142	732,729	TOTAL	730,576	730,576	-
				29,472				
				4.2%				
						27,319	27,319	(703,258)
						3.9%	3.9%	-100.0%

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		2,537,543	306,100	1,500	2,845,143

*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

Budget Objectives	DISTRICT ATTORNEY	Full Time	Part Time	Grant
		Prosecutes approx 11,000 cases per year Coordinates Check Enforcement Program	Business & Communication Coordinator	1
	Executive Assistant	1		
Coordinates the "Deferred Disposition Program"	Intern		6	0
	Staff Development Specialist	1		
	Paralegal	1		
Coordinates collection and disbursement of approx \$600,000 each year back to victims. Has five teams of attorneys dedicated to Adult Felony and Misdemeanor, Juvenile, and Domestic Violence Crimes.	Legal Administrative Supervisor	1		
	Receptionist (clerk II)	2		
	Trial Assistant	11		
	Victim Witness Advocate	5		
	Coord of Rehab & Diversion program	1		
	Diversion Clerk	1		
	Restitution Clerk		1	
	SAKI Detective			1
		25	7	1

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
				Jackie Sartoris, DA					
	PERSONNEL SERVICES			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	1,723,175	-
5205	Wages & Salaries (PT)	-	-	-	-	-	-	-	-
	Overtime				20,664				
5210	Seasonal/Temporary/Intern	46,282	73,915	82,300	60,102	82,300	79,300	79,300	-
3500	Employee Benefits & Taxes	504,305	555,039	658,655	613,836	730,988	735,068	735,068	-
	TOTAL PERSONNEL SERVICES	1,802,796	2,079,280	2,380,961	2,243,289	2,536,463	2,537,543	2,537,543	-
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	13,829	20,770	32,000	29,443	32,000	32,000	32,000	-
6301	Professional Services	-	-	1,800	-	1,800	8,300	8,300	-
6305	Stenographer-Transcripts	2,604	2,834	4,000	2,408	3,000	3,000	3,000	-
6307	Witness Fees & Expenses - DA	25,920	27,088	30,000	8,779	20,000	18,000	18,000	-
6308	Witness Fees & Expenses - AG	-	10,123	1,000	6,202	5,000	5,000	5,000	-
6309	Laboratory Tests	-	-	250	-	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	5,000	-
6500	Office Supplies	8,806	10,567	14,000	13,033	21,000	14,500	14,500	-
6505	Printing and Engraving	8,000	4,933	7,000	4,215	5,000	5,000	5,000	-
6506	Postal Expenses	2,578	2,263	3,000	2,733	3,000	3,000	3,000	-
6507	Advertising	924	1,384	-	-	-	-	-	-
6508	Dues	6,270	5,597	7,800	7,925	8,500	8,500	8,500	-
6516	Restorative Justice			40,000	29,786	40,000	35,000	35,000	-
6509	Books, Periodicals, & Subscriptions	16,755	14,877	16,500	19,053	19,000	19,000	19,000	-
6511	Equipment Rental	1,029	1,176	1,300	1,188	1,350	1,350	1,350	-
6512	Training, Education, & Seminars	10,761	5,174	12,000	15,538	16,000	16,000	16,000	-
6513	Leases & Service Agreements	45,749	45,484	112,000	57,708	119,200	119,200	119,200	-
6800	Telephone & Communication	16,661	19,177	22,000	16,438	22,000	13,000	13,000	-
	TOTAL O&M	168,223	182,312	316,600	227,779	331,100	306,100	306,100	-

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	1,500	-
7355	Computer Hardware	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	3,950	2,042	1,500	480	1,500	1,500	1,500	-
	TOTAL DEPARTMENT	1,974,969	2,263,633	2,699,061	2,471,548	2,869,063	2,845,143	2,845,143	-
						170,001	146,082	146,082	(2,699,061)
						6.3%	5.4%	5.4%	-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	1,723,175	-	
5205	Wages & Salaries (PT)								
5401	Overtime		20,664	-		2,000	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	79,300	-	
					and other temporary positions				
5510	Health Insurance	413,786	386,651	478,335		482,645	482,645	-	
5520	Retirement	93,726	86,113	99,444		99,444	99,444	-	
5530	Social Security	131,756	125,315	138,119		137,889	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	15,090	-	
5500	Employee Benefits & Taxes	658,655	613,836	730,988	Taxes and benefits for departmental employees.	735,068	735,068	-	
	TOTAL PERSONNEL SERVICES	2,380,961	2,243,289	2,536,463	6.5% TOTAL	2,537,543	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 wfees/night & -more attendees.	32,000	32,000	-
6301	Professional Services	1,800		1,800	Auditor expense - extradition/restitution accounts. \$6500 - annual victim rights events/office retreat	8,300	8,300	-
6305	Stenographer- Transcripts	4,000	2,408	3,000	Court transcripts required for case preparation and appeals.	3,000	3,000	-
6307	Witness Fees & Expenses- DA	30,000	8,779	20,000	Allocation for legislative requirement.	18,000	18,000	-
6308	Witness Fees & Expenses- AG	1,000	6,202	5,000	Allocation for legislative requirement.	5,000	5,000	-
6309	Laboratory Tests	250		250	State legislated requirement for medical testing fees for victims of crime	250	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	5,000	-
6500	Office Supplies	14,000	13,033	21,000	Departmental office supplies - additional public service event expenses	14,500	14,500	-
6505	Printing and Engraving	7,000	4,215	5,000	Case Folders, letterhead, envelopes, event materials, Toner Cartridges (From IT)	5,000	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	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	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	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	19,000	-
6511	Equipment Rental	1,300	1,188	1,350	Culligan water service/annual filter servicing per machine	1,350	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	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	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	13,000	-	
		-	-	-		-	-	-	
	TOTAL O&M	316,600	227,779	331,100	TOTAL	306,100	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	1,500	-	
7355	Computer Hardware	-	-	-					
7400	Capital Improvement Program	-	-	-					
	TOTAL CAPITAL OUTLAY	1,500	480	1,500	TOTAL	1,500	1,500	-	
	TOTAL DISTRICT ATTORNEY	2,699,061	2,471,548	2,869,063	TOTAL	2,845,143	2,845,143	-	
				170,001		146,082	146,082	(2,699,061)	
				6.3%		5.4%	5.4%	-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	186,350		1,221,283

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			
ADMIN/SPECIAL PROJECTS COORD	1			
PUBLIC AFFAIRS	1			
COMPLIANCE & AUDIT MANAGER	1			
REGIONAL FIRE EMS COORDINATOR	1			
COMMISSIONERS	5			
COMMUNITY DEVELOPMENT MANAGER			1	
COMMUNITY DEVELOPMENT COORD			1	
SOCIAL SERVICES COORD			1	
	11	0	3	

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	692,772	-
5205-01	Wages & Salaries (PT)	60,789	67,404	-	816	-	-	-	-
5401-01	Overtime	674	351	-	576	800	800	800	-
5500-01	Employee Benefits & Taxes	207,589	242,599	327,362	274,614	339,572	341,360	341,360	-
	TOTAL PERSONNEL SERVICES	694,726	747,508	869,792	843,476	1,033,145	1,034,933	1,034,933	-
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	5,875	13,857	14,000	9,394	16,000	16,000	16,000	-
6301-01	Professional Services	18,673	4,830	55,000	12,104	65,000	60,000	60,000	-
6302-01	Legal Services	24,218	26,020	32,000	64,630	40,000	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	6,000	-
6500-01	Office Supplies	3,846	1,384	3,800	3,551	8,800	8,800	8,800	-
6505-01	Printing & Engraving	214	936	950	1,173	1,200	1,200	1,200	-
6506-01	Postal Expenses	3,893	1,639	3,000	149	1,000	1,000	1,000	-
6507-01	Advertising	579	-	1,000	556	750	750	750	-
6508-01	Dues	34,357	41,827	42,000	42,956	44,000	44,000	44,000	-
6509-01	Books periodicals, subs	146	300	300	16	100	100	100	-
6512-01	Training, Education, & Seminars	703	2,447	5,000	1,079	4,000	4,000	4,000	-
6513-01	Leases & Service Agreements	2,302	3,484	3,500	4,994	5,000	2,000	2,000	-
6609-01	Equipment Repair	-	-	-	-	-	-	-	-
6800-01	Telephone & Communication	2,153	3,256	3,860	2,427	3,500	2,500	2,500	-
	TOTAL O&M	104,238	109,309	174,200	155,502	202,350	186,350	186,350	-
	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	1,221,283	1,221,283	-
						191,503	177,291	177,291	(1,043,992)
						18.3%	17.0%	17.0%	-100.0%

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	547,772	-	
				145,000	<i>Regional Fire Coordinator and Compliance & Audit Manager - Moved from special projects line</i>	145,000	145,000	-	
5401-01	Overtime/Taping		576	800		800	800		
5205-01	Wages & Salaries (PT)	-	816	-		-	-	-	
5510	Health Insurance	189,889	156,302	198,475		200,263	200,263	-	
5520	Retirement	43,110	32,122	31,020		31,020	31,020	-	
5530	Social Security	47,233	41,479	53,058		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	57,019	-	
5500-01	Employee Benefits & Taxes	327,362	274,614	339,572	Benefits and taxes for departmental employees.	341,360	341,360	-	
	TOTAL PERSONNEL SERVICES	869,792	843,476	1,033,145	18.8%	TOTAL 1,034,933	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	16,000	-	
6301-01	Professional Services	55,000	12,104	65,000	Services needed for general operation of county services. Fire/EMS instructor costs for FF1 and FF2 training	\$ 35,000 \$ 25,000	60,000	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	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	6,000	-	
6500-01	Office Supplies	3,800	3,551	8,800	Departmental / Communal Northport office supply costs.	8,800	8,800	-	

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	1,200	-
6506-01	Postal Expenses	3,000	149	1,000	Departmental postage costs.	1,000	1,000	-
6507-01	Advertising	1,000	556	750	Legal notices.	750	750	-
6508-01	Dues	42,000	42,956	44,000	Professional Memberships	44,000	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	100	-
6512-01	Training, Education, & Seminars	5,000	1,079	4,000	MCCA Convention, MMA, ICMA & NACO conference	4,000	4,000	-
6513-01	Leases & Service Agreements	3,500	4,994	5,000	Lease agreement/ copier Maintenance agreement for copier	2,000	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	2,500	-
	TOTAL O&M	174,200	155,502	202,350		186,350	186,350	-
	TOTAL ADMINISTRATION	1,043,992	998,978	1,235,495	TOTAL	1,221,283	1,221,283	-

191,503
18.3%

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

EXEC-ADMINISTRATION



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	
SYSTEMS ADMINISTRATOR	1	
SOFTWARE ADMIN GIS MAPPER	1	
TECH SUPPORT COORD	1	
TECH SUPPORT TECHNICIAN	1	
	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								
5120	Wages & Salaries (FT)	363,029	366,579	409,616	378,635	426,263	426,263	426,263	-
5500	Employee Benefits & Taxes	149,160	146,161	183,158	158,366	192,158	193,192	193,192	-
	TOTAL PERSONNEL SERVICES	512,190	512,740	592,774	537,000	618,421	619,455	619,455	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	-	7,141	4,000	4,384	4,000	4,000	4,000	-
6301	Professional Services	6,118	20,480	27,000	5,145	27,000	27,000	27,000	-
6500	Office Supplies	2,328	1,429	1,500	670	1,500	1,500	1,500	-
6503	Computer, Software, & Supplies	41,460	35,541	19,000	56,167	19,000	19,000	19,000	-
6505	Printing & Engraving			-		-	-	-	-
6512	Training, Education, & Seminars	10,436	5,931	6,000	1,197	6,000	4,000	4,000	-
6514	maintenance Contracts	375,546	392,764	547,756	395,655	785,893	715,409	715,409	-
6811	Computer Repair	8,000	7,598	8,000	6,429	8,000	8,000	8,000	-
6800	Telephone & Communication	58,721	73,989	75,000	70,691	83,740	92,099	92,099	-
	TOTAL O&M	502,609	544,873	688,256	540,338	935,133	871,008	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	1,490,463	-
						272,524	209,433	209,433	(1,281,030)
						21.3%	16.3%	16.3%	-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	426,263	-	
5510	Health Insurance	108,177	90,470	114,766		115,800	115,800	-	
5520	Retirement	42,190	37,490	44,783		44,783	44,783	-	
5530	Social Security	31,336	27,602	32,609		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	193,192	-	
	TOTAL PERSONNEL SERVICES	592,774	537,000	618,421	4.3%	619,455	619,455	-	
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	4,000	4,384	4,000	Mileage Expense	4,000	4,000	-	
6301	Professional Services	27,000	5,145	27,000	On site Technical Assistance Community GIS	27,000	27,000	-	
6500	Office Supplies	1,500	670	1,500	General Office Supplies	1,500	1,500	-	
6503	Computer, Software, & Supplies	19,000	56,167	19,000	Software, upgrades and licensing	19,000	19,000	-	
6505	Printing and Engraving				Printer and Toner cartridges				
6512	Training, Education, & Seminars	6,000	1,197	6,000	System training	4,000	4,000	-	
6514	Maintenance Contracts	547,756	395,655	785,893	Public Safety software packages, email, & data sharing	715,409	715,409	-	
					Spillman Maintenance (Net of reimbursements)	\$ 271,498			
					ME Endpoint Security	\$ 8,167			

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
					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	8,000
		-		-			-	-
		75,000	70,691	83,740		92,099	92,099	-
6800	Telephone & Communication				System wide internet, wireless access and fiber lines			
					County Phone System	8,359		
	TOTAL O&M	688,256	540,338	935,133	TOTAL	871,008	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	1,490,463	-
				272,524		209,433	209,433	(1,281,030)
				21.3%		16.3%	16.3%	-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	100,865	7,000	1,053,873

Statistics

Personnel

Statistics	Personnel	Full Time	Part Time
		Responsible for servicing & supporting over 405 employees	HUMAN RESOURCE DIRECTOR
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	669,693	-
5500	Employee Benefits & Taxes	134,150	185,722	254,367	231,323	274,965	276,316	276,316	-
	TOTAL PERSONNEL SERVICES	512,530	690,263	902,818	821,262	944,657	946,008	946,008	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,599	451	2,500	1,151	2,500	2,500	2,500	-
6301	Professional Services	23,449	19,069	37,000	18,971	37,000	40,252	40,252	-
6500	Office Supplies	3,105	4,393	4,500	3,275	4,500	4,500	4,500	-
6505	Printing & Engraving	130	31	175	43	175	175	175	-
6506	Postal Expenses	182	222	250	237	250	250	250	-
6508	Dues	183	1,315	2,000	2,709	2,800	2,800	2,800	-
6509	Books, Periodicals, & Subscriptions	3,042	209	4,150	-	8,950	17,786	17,786	-
6512	Training, Education, & Seminars	4,056	12,574	15,900	1,877	15,000	15,900	15,900	-
6513	Leases & Service Agreements	1,958	1,500		1,539	1,950	1,950	1,950	-
6515	Wellness	10,745	9,595		12,613	13,000	13,000	13,000	-
6800	Telephone & Communication	308	914	-	1,136	1,752	1,752	1,752	-
	TOTAL O&M	48,758	50,273	78,905	43,551	87,877	100,865	100,865	-
	CAPITAL OUTLAY								
7361	Occupational Health & Safety Equip.	4,288	2,552	7,000	1,693	7,000	7,000	7,000	-
	TOTAL CAPITAL OUTLAY	4,288	2,552	7,000	1,693	7,000	7,000	7,000	-
	TOTAL ACTIVITY CENTER	565,576	743,088	988,723	866,506	1,039,534	1,053,873	1,053,873	-
						50,812	65,151	65,151	(988,723)
						5.1%	6.6%	6.6%	-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	669,693	-	
5510	Health Insurance	133,233	124,033	150,029		151,380	151,380	-	
5520	Retirement	60,988	53,145	64,146		64,146	64,146	-	
5530	Social Security	49,607	44,058	51,232		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	9,558	-	
5500	Employee Benefits & Taxes	254,367	231,323	274,965	Benefits and taxes for departmental employees.	276,316	276,316	-	
	TOTAL PERSONNEL SERVICES	902,818	821,262	944,657	4.6% TOTAL	946,008	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	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	-
					\$ 40,252				
6500	Office Supplies	4,500	3275	4,500	HR Office Supplies	4,500	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	175	-	
6506	Postal Expenses	250	237	250	HR Postage expenses	250	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	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	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	15,900	-
6513	Leases & Service Agreement	1,950	1,539	1,950	Great America Financial Agreement	1,950	1,950	-	
6515	Wellness	10,000	12,613	13,000	Wellness (gym/health reimbursement)	13,000	13,000	-	
6800	Telephone expense	480	1,136	1,752	Cell Phone Stipend -\$40/month x 3, google voice	1,752	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	100,865	-
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	7,000	1,693	7,000	Employee Ergonomic costs associated with workstations	7,000	7,000	-
	Safety Program				Safety training program			
		-	-	-		-	-	-
		7,000	1,693	7,000	TOTAL	7,000	7,000	-
		988,723	866,506	1,039,534	TOTAL	1,053,873	1,053,873	-
				50,812		65,151	65,151	(988,723)
				5.1%		6.6%	6.6%	-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			477,965
TOTAL DEPT			3,448,198

Enterprise Activities:

See Enterprise Fund Section for Enterprise activities of this department

Statistics

Personnel

Statistics	Facility	Full Time	Part Time	Court lease	Jail
Responsible for Fleet maintenance of over 140 Vehicles	FACILITIES DIRECTOR	1			
Responsible for 7 buildings, and over 570K sq feet	DEPUTY DIRECTOR	1			
Responsible to maintain operations for:	MAINTENANCE SUPERVISOR	3			
EMA Probate Executive	FACILITIES SUPERVISOR	1			1
DA Finance Northport	CUSTODIAN SUPERVISOR	1			
Treasurer CCRCC Jail	CUSTODIAN	4		2	1
Deeds Sheriff Office	ELECTRICIAN SUPERVISOR	1			
Negotiate over \$1 million dollars in Utility costs	ELECTRICIAN	1			1
50% of all Courthouse costs covered by State of Maine	MAINTENANCE TECHNICIAN II	3		2	2
	FLEET AUTOMOTIVE COORD	1			
	FLEET AUTOMOTIVE TECHNICIAN	1			
	EXECUTIVE ASSISTANT	1			
		19	0	4	5

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	1,446,116	-
5210	Seasonal/Temporary/Intern	45,435	-	-	942	-	-	-	-
5401	Overtime	44,385	21,729	36,050	23,821	35,000	35,000	35,000	-
5500	Employee Benefits & Taxes	442,255	500,780	596,091	554,786	653,809	607,587	607,587	-
	TOTAL PERSONNEL SERVICES	1,527,217	1,728,229	1,978,939	1,839,803	2,162,566	2,088,703	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	18,000	-
6132	Vehicle Repair	75,076	(2,317)	120,000	18,859	110,000	102,000	102,000	-
6301	Professional Services	15,592	8,502	10,500	40,932	18,000	18,000	18,000	-
6303	Contract Special Services	12,124	5,198	9,500	12,048	10,500	8,750	8,750	-
6304	Security Services	1,077	1,318	2,000	6,007	3,000	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	2,300	-
6502	Cleaning Supplies	17,367	17,036	20,000	21,635	22,000	22,000	22,000	-
6504	Maintenance Supplies	6,599	17,896	15,000	6,731	15,000	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	1,500	-
6508	Dues	172	307	450	26,844	1,500	1,000	1,000	-
6509	Books, Periodicals, & Subscriptions	397	-	300	-	300	150	150	-
6510	Tools & Implements	2,822	1,144	4,500	12,773	6,000	6,000	6,000	-
6511	Equipment Rental	8,494	14,214	13,500	21,299	15,000	15,000	15,000	-
6512	Training, Education, & Seminars	18,469	2,008	2,500	2,555	2,500	2,500	2,500	-
6513	Lease & service Agreements	176,846	212,091	58,953	203,867	59,400	59,400	59,400	-
6514	Maintenance Contracts	63,154	81,668	90,000	99,555	95,000	90,000	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	5,000	-
6602	Lot & Grounds Maintenance	3,202	4,404	3,500	9,239	4,000	4,000	4,000	-
6603	Building & Structure Repair	19,693	16,062	30,500	32,840	30,500	30,500	30,500	-
6604	Heating & Cooling (HVAC) Repair	98,844	48,011	40,000	35,043	37,500	37,500	37,500	-
6605	Electrical Repair	19,045	38,340	30,000	39,600	30,000	30,000	30,000	-
6606	Painting Repair	11,012	4,862	7,000	2,310	7,000	7,000	7,000	-
6607	Plumbing Repair	12,324	7,898	10,000	49,978	18,000	18,000	18,000	-
6608	Elevator Repair	(179)	34,774	10,000	8,149	10,000	10,000	10,000	-
6609	Equipment Repair	2,887	2,836	5,000	15,452	7,500	5,000	5,000	-
6612	Furniture Repair	842	2,981	3,000	2,383	3,000	3,000	3,000	-
6800	Telephone & Communication	5,855	7,810	7,500	9,427	7,500	2,880	2,880	-
6801	Electricity Utility	272,767	96,068	150,000	120,841	150,000	150,000	150,000	-
6802	Gas Utility	48,605	66,413	165,000	87,503	165,000	115,000	115,000	-
6803	Water Utility	5,367	5,279	6,500	5,680	6,800	6,800	6,800	-
6804	Sewer Utility	35,586	25,721	32,000	32,378	32,000	42,000	42,000	-
6805	Rubbish Removal	14,309	18,318	24,000	14,239	20,000	20,000	20,000	-
6806	Fuel Oil	(2,171)	4,758	4,000	466	4,000	5,500	5,500	-
6906	Paper Goods	5,820	-	10,000	5,004	10,000	10,000	10,000	-
6908	Clothing- Uniforms	4,734	5,369	6,000	4,752	8,000	8,000	8,000	-
6909	Clothing- Cleaning	2,845	75	750	-	750	750	750	-
6913	Safety Equipment	2,309	2,028	3,000	10,494	8,000	6,000	6,000	-
6950	misc expense PRC	-	-	-	-	-	-	-	-
	TOTAL O&M	1,083,379	890,619	1,022,909	1,120,273	957,850	881,530	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	2,970,233	-
						118,568	(31,614)	(31,614)	(3,001,848)
						3.9%	-1.1%	-1.1%	-100.0%

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	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	35,000	-	
5510	Health Insurance	329,011	307,318	391,738		346,778	346,778	-	
5520	Retirement	127,447	114,275	146,651		147,504	147,504	-	
5530	Social Security	105,788	95,527	115,420		113,305	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	607,587	-	
	TOTAL PERSONNEL SERVICES	1,978,939	1,839,803	2,162,566	9.3% TOTAL	2,088,703	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	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	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	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	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	3,000
6400	Insurance -Building & Contents	58,379	72,194	-	Courthouse. Garage.	\$ 53,072	-	-
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	2,300
6502	Cleaning Supplies	20,000	21,635	22,000	Custodial supplies. (Does not include Jail secure area.)		22,000	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. Courthouse/Northport Communications	\$ 9,500 \$ 3,500	15,000	15,000

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
					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	1,500
6508	Dues	450	26,844	1,500	NFPA		1,000	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	150
					Vehicle manuals and code books	\$ 150		
					ASHRAE Handbooks.			
6510	Tools & Implements	4,500	12,773	6,000	Hand tools.	\$ 6,000	6,000	6,000
6511	Equipment Rental	13,500	21,299	15,000	Pagers.	\$ 2,000	15,000	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	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	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	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	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	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	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	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	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	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	18,000	-
6608	Elevator Repair	10,000	\$ 8,149	10,000	Non-contract repairs \$ 10,000	10,000	10,000	-
6609	Equipment Repair	5,000	15,452	7,500	Repair for County equipment. \$ 5,000	5,000	5,000	-
6612	Furniture Repair	3,000	2,383	3,000	Repair material for any County furniture. \$ 3,000	3,000	3,000	-
6800	Telephone & Communication	7,500	9,427	7,500	Cell Phone Stipends 40/month x 6 \$ 2,880	2,880	2,880	-
6801	Electricity Utility	150,000	120,841	150,000	Electricity costs for county properties Communications CCCH/Northport LEC	150,000	150,000	-
6802	Gas Utility	165,000	87,503	165,000	Natural Gas costs for county properties CCC LEC CCRCC	115,000	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	6,800	-	
6804	Sewer Utility	32,000	32,378	32,000	Courthouse LEC/CC storm water charges \$ 13,000 \$ 5,000	42,000	42,000	-	
6805	Rubbish Removal	24,000	14,239	20,000	Courthouse/Northport Law Enforcement Center/Communication Corrections \$ 20,000	20,000	20,000	-	
6806	Fuel Oil	4,000	466	4,000	Generator Fuel (Windham, Jail, Northport) \$5,500	5,500	5,500	-	
6906	Paper Goods	10,000	5,004	10,000	Toilet paper, sanitary napkins, paper towels. \$ 10,000	10,000	10,000	-	
6908	Clothing- Uniforms	6,000	4,752	8,000	Facilities employees (4 sets) \$ 8,000	8,000	8,000	-	
6909	Clothing- Cleaning	750	-	750	Mechanic Uniforms. And rags \$ 750	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	6,000	-	
		-	-	-		-	-	-	
	TOTAL O&M	1,022,909	1,120,273	957,850	TOTAL	881,530	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	2,970,233	-
		14		3.9%		(31,614)	(31,614)	(3,001,848)
						-1.1%	-1.1%	-100.0%

ENTERPRISE ACTIVITIES TOTAL	477,965
OVERALL DEPARTMENTAL EXPENSES	3,448,198

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

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
GAR	-	-	-	-	Garage Operations	103,323	43,375	-	146,698
GAR	157,991	280,426	259,262	375,000	Garage Daily Parking				
GAR	751,025	585,804	590,455	700,000	Garage Monthly Parking				
GAR									
GAR	\$ 909,016	\$ 866,230	\$ 849,717	\$ 1,075,000					

Statistics

Personnel

		Full Time	Part Time
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		
		1	0

PARKING GARAGE OPERATOR

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	61,251	-
5205-03	Wages & Salaries (PT)	-	-	-	-	-	-	-	-
5401-03	Overtime	3,836	889	4,120	1,541	2,500	2,500	2,500	-
5500-03	Employee Benefits & Taxes	42,094	25,199	36,055	37,814	39,318	39,572	39,572	-
	TOTAL PERSONNEL SERVICES	145,914	79,180	98,234	94,347	103,069	103,323	103,323	-
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	979	245	750	64	500	500	500	-
6502	Cleaning Supplies	-	353	600	-	-	600	600	-
6504	Maintenance Supplies	806	417	1,000	3,071	1,750	1,750	1,750	-
6505-03	Printing & Engraving	2,433	1,145	2,500	38	1,500	1,500	1,500	-
6507-03	Advertising	-	-	500	-	-	-	-	-
6514-03	Maintenance Contracts	3,044	9,515	11,500	8,685	10,500	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	4,000	-
6605-03	Electrical Repair	17,669	849	1,500	1,520	1,500	1,500	1,500	-
6606-03	Painting Repairs	-	7,800	5,000	2,775	3,500	3,500	3,500	-
6607-03	Plumbing Repairs	7,148	22	1,500	-	1,500	1,500	1,500	-
6609-03	Equipment Repair	26,581	12,803	9,000	5,880	7,500	7,500	7,500	-
6800-03	Telephone & Communication	1,523	801	1,000	762	800	400	400	-
6801-03	Electricity Utility	466	-	-	6,749	6,800	6,800	6,800	-
6803-03	Water Utility	134	199	350	210	350	350	350	-
6804-03	Sewer Utility	750	946	1,000	872	1,000	1,000	1,000	-
6805-03	Rubbish Removal	344	-	1,000	5,624	2,500	1,500	1,500	-
6905-03	Medical Supplies	-	-	100	-	100	100	100	-
6908-03	Clothing-Uniforms	-	-	250	0	250	250	250	0
6913-03	Safety Equipment	-	185	250	101.82	125	125	125	0
	TOTAL O&M	98,703	50,199	42,300	41,342	44,175	43,375	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	146,698	-
						6,710	6,164	6,164	(140,534)
						4.8%	4.4%	4.4%	-100.0%

PARKING GARAGE

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	
	PERSONNEL								
5120-03	Wages & Salaries (FT)	58,059	54,991	61,251	Wages for full-time departmental staff.	61,251	61,251	-	
5205-03	Temporary								
5401-03	Overtime	4,120	1,541	2,500	Wages for required overtime work.	2,500	2,500	-	
5510	Health Insurance	22,667	24,019	28,222		28,476	28,476	-	
5520	Retirement	5,637	5,597	6,219		6,219	6,219	-	
5530	Social Security	4,757	5,084	4,877		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	39,572	-	
	TOTAL PERSONNEL	98,234	94,347	103,069		103,323	103,323	-	
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	750	64	500	General office supplies used in garage operation.	\$ 500	500	500	-
6502	Cleaning Supplies	600	-	-	Signage Cleaning Supplies	\$ 600	600	600	-
6504	Maintenance Supplies	1,000	3,071	1,750	Maintenance Supplies	\$ 1,750	1,750	1,750	-
6505-03	Printing & Engraving	2,500	38	1,500	60,000 garage tickets	\$ 1,500	1,500	1,500	-
6507-03	Advertising	500		-	Newspaper job advertisements		-	-	-
6514-03	Maintenance Contracts	11,500	8,685	10,500	Sprinkler System Elevators Garage Gates Automatic Doors	\$ 3,000 \$ 5,300 \$ 1,500 \$ 700	10,500	10,500	-

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	4,000	-
6605-03	Electrical Repair	1,500	1,520	1,500	Cameras, Lighting, and repairs	\$ 1,500	1,500	1,500	-
6606-03	Painting Repairs	5,000	2,775	3,500	Painting of structure	\$ 3,500	3,500	3,500	-
6607-03	Plumbing Repairs	1,500	-	1,500	Drain repair and cleaning	\$ 1,500	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	7,500	-
6800-03	Telephone & Communication	1,000	762	800	Garage Cellphone *Landline moving to IT	\$ 400	400	400	-
6801-03	Electricity Utility		6,749	6,800		\$ 6,800	6,800	6,800	
6803-03	Water Utility	350	210	350	Water usage	\$ 350	350	350	-
6804-03	Sewer Utility	1,000	872	1,000	Storm Water charges	\$ 1,000	1,000	1,000	-
6805-03	Rubbish Removal	1,000	5,624	2,500	Trash Removal	\$ 2,500	1,500	1,500	-
6905-03	Medical Supplies	100		100	Replacement medical supplies. (Expiration of existing medical supplies.)	\$ 100	100	100	-
6908-03	Clothing-Uniforms	250		250	Employee yearly clothing allowance	\$ 250	250	250	-
6913-03	Safety Equipment	250	102	125	Safety Shoes, gloves & wipes, blood pathogens	\$ 125	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
	TOTAL O&M	42,300	41,342	44,175		TOTAL 43,375	43,375	-
	CAPITAL OUTLAY							
7325-03	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	146,698	-
				6,710		6,164	6,164	(140,534)
				4.8%		4.4%	4.4%	-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

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
SHER	19,831	24,180	20,291	20,000	Misc revenue	1,690,365	217,932	3,000	1,911,297
	\$ 19,831	\$ 24,180	\$ 20,291	\$ 20,000					

Objectives

Personnel

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

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	1,164,936	-
5205-05	Wages & Salaries (PT)	-	-	42,792	-	-	42,792	42,792	-
5401-05	Overtime	37,089	8,169	5,150	5,461	7,000	7,000	7,000	-
5500-05	Employee Benefits & Taxes	278,711	327,419	373,288	339,203	473,266	475,637	475,637	-
	TOTAL PERSONNEL SERVICES	1,066,613	1,244,996	1,390,756	1,227,523	1,645,202	1,690,365	1,690,365	-
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	13,631	22,189	20,000	15,040	22,500	20,000	20,000	-
6131-05	Gas, Oil, & Grease	4,764	4,444	9,000	4,031	9,000	9,000	9,000	-
6301-05	Professional Services	15,699	8,886	16,000	24,203	30,800	30,800	30,800	-
6302-05	Legal Services	7,587	1,834	12,000	14,624	12,000	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	9,500	-
6505-05	Printing & Engraving	11,623	9,875	12,000	10,389	12,000	12,000	12,000	-
6506-05	Postal Expenses	3,457	2,922	3,500	3,420	3,500	3,500	3,500	-
6507-05	Advertising	-	1,617	1,500	750	1,500	1,500	1,500	-
6508-05	Dues	4,071	4,283	4,800	4,139	4,800	4,800	4,800	-
6509-05	Books, Periodicals, & Subscriptions	3,434	5,032	3,500	471	3,500	3,500	3,500	-
6511-05	Equipment Rental	4,068	3,504	7,000	3,752	7,000	5,000	5,000	-
6512-05	Training, Education, & Seminars	13,488	11,781	16,800	8,995	16,800	14,800	14,800	-
6800-05	Telephone & Communication	69,975	68,340	77,181	79,153	77,532	77,532	77,532	-
6908-05	Clothing- Uniforms	5,191	5,093	3,000	1,884	3,000	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	3,000	-	
6945-05	Polygraph	-	7,463	-	8,925					
6950-05	CALEA			5,000	3,160	5,000	5,000	5,000	-	
	NEW LINE ITEM Special Projects/Events/Programs			3,000	1,432	3,000	3,000	3,000	-	
	TOTAL O&M	240,704	254,184	298,587	321,445	316,238	217,932	217,932	-	
	CAPITAL OUTLAY									
7350-05	Office Equipment	450	4,602	3,000	78	3,000	3,000	3,000	-	
	TOTAL CAPITAL OUTLAY	450	4,602	3,000	78	3,000	3,000	3,000	-	
	TOTAL ACTIVITY CENTER	1,307,767	1,503,782	1,692,343	1,549,046	1,964,440	1,911,297	1,911,297	-	
						272,097	218,954	218,954	(1,692,343)	
						16.1%	12.9%	12.9%	-100.0%	

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	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	7,000	-
5510	Health Insurance	186,869	173,359	263,128		265,499	265,499	-
5520	Retirement	75,056	61,519	98,450		98,450	98,450	-
5530	Social Security	74,165	66,777	89,653		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	22,035	-
Benefits								
5500-05	Employee Benefits & Taxes	373,288	339,203	473,266	Taxes and benefits for agency employees.	475,637	475,637	-
TOTAL PERSONNEL SERVICES		1,390,756	1,227,523	1,645,202	18.3% TOTAL	1,690,365	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	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	9,000	-
6301-05	Professional Services	16,000	24,203	30,800	Polygraph and psych testing. \$ 5,800 Transcription services emergency needs. Respiratory Evaluations/Medical Review/Supplies \$ 5,000	30,800	30,800	-

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
					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	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	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	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	3,500	-
6507-05	Advertising Expense	1,500	750	1,500	Recruiting and other necessary advertisements for Sheriff's Office.	1,500	1,500	-
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	4,800	-

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
6509-05	Books, Periodicals, & Subscriptions	3,500	471	3,500	Legal reference material, new title updates.	3,500	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	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	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	77,532	-
6908-05	Clothing- Uniforms	3,000	1,884	3,000	Provided to staff.	3,000	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	3,000	-
6915-05	Polygraph	-	8,925	-				
6950-05	CALEA Expenses	5,000	3,160	5,000	CALEA Annual Fee/NEPAC	5,000	5,000	-
6949-05	Special Projects	3,000	1,432	3,000	Community Programs, functions and events ex. National Night Out, Retirements.	3,000	3,000	-
		-	-	-		-	-	-
	TOTAL O&M	298,587	321,445	316,238	TOTAL	217,932	217,932	-
	CAPITAL OUTLAY							
7350-05	Office Equipment	3,000	78	3,000	Misc replacement of broken/worn furniture.	3,000	3,000	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	3,000	78	3,000		3,000	3,000	-
	TOTAL ADMIN/ SUPPORT SERVICES	1,692,343	1,549,046	1,964,440	TOTAL	1,911,297	1,911,297	-
				272,097		218,954	218,954	(1,692,343)
				16.1%		12.9%	12.9%	-100.0%

ADMINISTRATION/ SUPPORT SERVICES



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				3,888,650
				\$ 3,888,650

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
6,901,828	619,656	681,100	8,202,584
ENTERPRISE			3,888,650
TOTAL DEPT.			12,091,234

Enterprise Fund:

See Enterprise Fund Section for Enterprise activities of this department

Statistics

<p>Department includes Patrol and Detectives Patrol deputies respond to approx 39,000 calls annually Detectives investigate approx. 700 cases per year</p> <p>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.</p> <p>The Department has 13 contracts with communities and school districts for police services</p>

Personnel

CAPTAIN	2			
LIEUTENANT	3			
SERGEANT	7			
DEPUTY	22		17	4
DETECTIVE	9			
COMPLAINT OFFICER	1			
CRIME ANALYST	1			
	45	0	17	4

Regular

Grant & Contract

Full Time	Part Time	Full Time	Part Time
2			
3			
7			
22		17	4
9			
1			
1			
45	0	17	4

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	4,075,302	-
5401-06	Overtime	939,084	426,081	694,913	437,782	694,913	664,913	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	2,161,613	-
TOTAL PERSONNEL SERVICES		5,086,110	5,852,163	6,503,839	6,169,678	6,934,123	6,901,828	6,901,828	-
OPERATIONS & MAINTENANCE									
6130-06	Transportation & Lodging	14,316	27,217	25,000	21,709	29,840	27,840	27,840	-
6131-06	Gas, Oil, & Grease	259,955	218,533	231,417	222,538	231,417	226,417	226,417	-
6232-06	Electronic Equipment Repair	18,244	17,424	17,000	19,385	19,100	19,100	19,100	-
6501-06	Training Supplies	5,902	1,796	6,000	9,667	10,000	10,000	10,000	-
6314-06	Ammunition	55,620	55,074	55,922	58,805	56,400	56,400	56,400	-
6509-06	Books, Periodicals, & Subscriptions	10,016	22,274	130,107	66,667	138,349	138,349	138,349	-
6512-06	Training, Education, & Seminars	55,296	46,565	57,200	51,569	63,500	60,000	60,000	-
6905-06	Medical Supplies	781	1,713	3,500	1,856	3,500	3,500	3,500	-
6908-06	Clothing- Uniforms	44,658	24,117	37,000	42,044	39,000	39,000	39,000	-
6910-06	Criminal Investigation	22,861	32,545	40,470	43,965	18,050	18,050	18,050	-
6911-06	Canine Supplies & Equipment	17,486	11,030	30,000	22,703	21,000	21,000	21,000	-
6950-06	CALEA Expenses								
TOTAL O&M		505,137	458,289	633,616	560,909	630,156	619,656	619,656	-
CAPITAL OUTLAY									
7345-06	Vehicles	422,705	331,200	640,000	540,758	631,000	631,000	631,000	-
7350-06	Office Equipment	643	623	4,000	1,275	4,000	4,000	4,000	-
7360-06	Employee Safety Equipment	23,598	27,761	18,400	20,872	20,600	20,600	20,600	-
7367	Dive Team	7,224	2,687	5,500	5,851	7,000	7,000	7,000	-
7366	Emergency Services Unit	13,445	12,046	14,400	14,363	15,000	15,000	15,000	-
7368	Honor Guard	1,714	360	2,500	2,500	2,500	2,500	2,500	-
7369	VIPS	-	1,526	2,000	651	2,000	1,000	1,000	-
7370	Explorers								
TOTAL CAPITAL OUTLAY		469,329	376,203	686,800	586,270	682,100	681,100	681,100	-
TOTAL ACTIVITY CENTER		6,060,575	6,686,655	7,824,255	7,316,857	8,246,379	8,202,584	8,202,584	-

422,124 378,329 378,329 (7,824,255)

5.4% 4.8% 4.8% -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
	PERSONNEL SERVICES							
5120-06	Wages & Salaries (FT)	3,743,370	3,808,312	4,075,302	Wages for full-time departmental staff. 331,932	4,075,302	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	664,913	-
5510	Health Insurance	1,097,321	939,581	1,237,031		1,237,031	1,237,031	-
5520	Retirement	504,393	531,960	558,527		558,527	558,527	-
5530	Social Security	339,529	319,322	364,921		362,626	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	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	2,161,613	-
	TOTAL PERSONNEL SERVICES	6,503,839	6,169,678	6,934,123	6.6% TOTAL	6,901,828	6,901,828	-
	OPERATIONS & MAINTENANCE							
6130-06	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	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	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	19,100	19,100	-
					Radar Calibration (increased)	\$ 5,600			
					cables/license/subscription/EDR Cables/Licenses	\$ 7,000			
6501-06	Training Supplies	6,000	9,667	10,000	Training Supplies/rentals	\$ 4,500	10,000	10,000	-
					Targets, Gun Cleaning Materials	\$ 1,500			
					First Aid/CPR/AED Supplies	\$ 2,000			
					Sims Equipment Training Ammo	\$ 2,000			
6314	Ammunition	55,922	58,805	56,400	Required firearm training- Law Enforcement		56,400	56,400	-
					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			

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
6509-06	Books, Periodicals, & Subscriptions	130,107	66,667	138,349	New Title 29 and 17A updates/ quick reference book \$ 3,900 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	138,349	138,349	-
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	60,000	-

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
					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		
6905-06	Medical Supplies	3,500	1,856	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.		3,500	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	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	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	21,000
					Food, equipment, Boarding of K9 Dogs and medical expenses for dog			
		-	-	-			-	-
	TOTAL O&M	633,616	560,909	630,156	TOTAL		619,656	619,656

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
	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 Stepdown Emergency Vehicle Equipment (downgraded vehicles from front line patrol) \$ 15,000	631,000	631,000	-
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	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	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	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	15,000	-

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
7368-06	Honor Guard	2,500	2,500	2,500		2,500	2,500	-
7369-06	VIPS	2,000	651	2,000		1,000	1,000	-
7370-06	Explorers					-	-	-
	TOTAL CAPITAL OUTLAY	686,800	586,270	682,100	TOTAL	681,100	681,100	-
	TOTAL LAW ENFORCEMENT	7,824,255	7,316,857	8,246,379	TOTAL	8,202,584	8,202,584	-
				422,124		378,329	378,329	(7,824,255)
				5.4%		4.8%	4.8%	-100.0%

ENTERPRISE ACTIVITIES TOTAL	3,888,650
OVERALL DEPARTMENTAL EXPENSES	12,091,234

LAW ENFORCEMENT



Sheriff's Office- Cumberland County Jail

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

REVENUES

EXPENSES

26-27

	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget		Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	87	600	2,000	686		17,966,067	7,699,093	72,500	25,737,660
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	21,568,671					
Tax Stabilization/Undesignated				200,000					
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,737,660					TOTAL DEPT. 25,737,660

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	10,652,163	10,652,163	10,652,163	-
5401	Overtime	\$ 1,546,935	\$ 846,208	1,636,032	1,001,608	1,674,349	1,674,349	1,674,349	-
	Employee Benefits & Taxes	3,527,725	3,777,240	4,869,215	4,343,063	5,639,555	5,639,555	5,639,555	-
	TOTAL PERSONNEL SERVICES	12,125,622	13,164,530	16,111,791	15,174,408	17,966,067	17,966,067	17,966,067	-
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	\$ 12,421	\$ 8,739	14,500	8,993	14,500	10,000	10,000	-
6131	Gas, Oil, & Grease	\$ 28,215	\$ 32,161	27,500	24,820	27,500	27,500	27,500	-
6132	Vehicle Repair	\$ 21,967	\$ 58,345	10,000	8,758	10,000	10,000	10,000	-
6231	Base Radio Repair	\$ 3,751	\$ 122	3,500	(544)	3,500	3,500	3,500	-
6300	Audit Services	\$ -	\$ -	2,000	2,000	2,000	2,000	2,000	-
6301	Professional Services	\$ 27,893	\$ 5,516	5,000	7,153	30,000	30,000	30,000	-
6302	Legal Services	\$ 4,095	\$ 21,471	20,000	40,487	20,000	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	4,417,850	-
6304	Security Services	\$ 2,086	\$ 2,106	2,000	2,042	2,000	2,000	2,000	-
6400	Insurance- Building & Contents	\$ 92,661	\$ 94,060	100,234	93,878	130,879	130,879	130,879	-
6401	Insurance- Liability	\$ 191,003	\$ 182,641	194,633	182,288	237,633	237,633	237,633	-
6402	Insurance- Vehicle	\$ 6,386	\$ 17,727	18,890	17,693	24,890	24,890	24,890	-
6500	Office Supplies	\$ 17,788	\$ 22,023	20,000	19,921	20,000	20,000	20,000	-
6501	Training Supplies	\$ 10,822	\$ 6,182	12,000	15,014	12,000	12,000	12,000	-
6504	Maintenance Supplies	\$ 6,163	\$ 8,850	15,500	5,242	15,500	15,500	15,500	-
6505	Printing & Engraving	\$ 565	\$ 1,323	1,000	1,895	1,500	1,500	1,500	-
6506	Postal Expense	\$ 17,715	\$ 11,111	5,500	15,330	15,500	15,000	15,000	-
6507	Advertising	\$ 599	\$ 377	1,000	-	1,000	1,000	1,000	-
6508	Dues	\$ 3,042	\$ 2,104	1,550	1,761	1,550	1,550	1,550	-
6509	Book Periodicals Subscriptions	\$ -	\$ -	-	-	10,350	10,350	10,350	-
6510	Tools & Implements	\$ 2,053	\$ 4,222	3,750	6,292	3,750	3,750	3,750	-
6511	Equipment Rental	\$ 12,395	\$ 17,473	12,600	16,133	12,600	12,600	12,600	-
6512	Training, Education, & Seminars	\$ 40,784	\$ 55,727	36,100	80,829	125,244	110,000	110,000	-
6514	Maintenance Contracts	\$ 69,472	\$ 71,756	43,000	65,385	65,000	65,000	65,000	-
6600	Cleaning & Sanitary	\$ 106,427	\$ 100,488	100,000	91,203	100,000	100,000	100,000	-
6601	Snow removal & Grounds	\$ 2,636	\$ 3,024	6,000	2,863	6,000	5,000	5,000	-
6602	Lots & Grounds Maintenance	\$ 4,154	\$ 515	3,000	4,569	3,000	3,000	3,000	-
6603	Building & Structure Repair	\$ 23,348	\$ 26,508	25,000	60,580	30,000	30,000	30,000	-
6604	Heating & Cooling Repair	\$ 28,809	\$ 25,314	45,000	52,477	45,000	45,000	45,000	-

6605	Electrical Repair	\$ 28,703	\$ 44,040	45,000	27,035	45,000	35,000	35,000	-	
6606	Painting Repair	\$ 18,655	\$ 2,446	15,000	1,151	15,000	15,000	15,000	-	
6607	Plumbing Repair	\$ 11,670	\$ 15,675	14,000	10,599	14,000	14,000	14,000	-	
6609	Equipment Repair	\$ 31,640	\$ 72,340	3,500	16,942	35,000	25,000	25,000	-	
6800	Telephone & Communication	\$ 40,708	\$ 36,793	2,300	32,270	23,000	23,000	23,000	-	
6801	Electricity Utility	\$ 67,655	\$ 207,057	200,000	254,496	225,000	230,000	230,000	-	
6802	Gas Utility	\$ 146,717	\$ 222,672	175,000	266,905	230,000	245,000	245,000	-	
6803	Water Utility	\$ 17,015	\$ 18,350	19,775	25,133	25,000	25,000	25,000	-	
6804	Sewer Utility	\$ 121,529	\$ 126,639	130,000	177,833	140,000	160,000	160,000	-	
6805	Rubbish Removal	\$ 35,975	\$ 31,731	29,500	37,823	35,000	35,000	35,000	-	
6806	Fuel Oil	\$ 5,392	\$ 2,862	3,000	-	3,000	2,000	2,000	-	
6900	Alternative Sentencing	\$ -	\$ -	5,610	-	5,610	5,610	5,610	-	
6903	Food & Groceries	\$ 738,367	\$ 835,109	800,000	1,044,961	1,000,000	875,000	875,000	-	
6904	Institutional Supplies	\$ 73,048	\$ 30,518	39,000	54,355	39,000	39,000	39,000	-	
6907	Clothing- Inmates	\$ 21,826	\$ 15,374	29,000	35,063	29,000	29,000	29,000	-	
6908	Clothing- Uniforms	\$ 83,583	\$ 63,974	65,000	76,778	65,000	65,000	65,000	-	
6912	Booking Supplies	\$ 11,992	\$ 15,192	15,000	13,925	15,000	15,000	15,000	-	
6914	Non Food Items - Kitchen	\$ 70,907	\$ 69,320	45,000	83,345	60,000	65,000	65,000	-	
6917	PREA/ACA	\$ 6,750	\$ -	13,000	13,186	13,000	13,000	13,000	-	
9954	Drug Testing	\$ 4,584	\$ 11,877	10,000	5,910	10,000	10,000	10,000	-	
6950	Pre-Trial Expenses	\$ 361,934	\$ 373,218	335,000	359,268	381,981	405,981	405,981	-	
	TOTAL O&M	6,505,294	6,972,156	6,817,942	7,324,937	7,797,337	7,699,093	7,699,093	-	
	CAPITAL OUTLAY									
7305	Cameras	\$ -	\$ -	9,000	7,833	9,000	9,000	9,000	-	
7345	Vehicles	\$ 23,987	\$ -	40,800	40,000	40,800	-	-	-	
7350	Office Equipment	\$ 2,345	\$ 2,583	3,500	2,511	3,500	3,500	3,500	-	
7360	Safety Equipment	\$ 21,182	\$ 18,294	25,000	18,938	25,000	25,000	25,000	-	
7325	Furniture & Fixtures	\$ 11,211	\$ 5,041	11,000	-	11,000	11,000	11,000	-	
7355	Computer Hardware	\$ 26,320	\$ 31,578	30,000	8,088	30,000	24,000	24,000	-	
7410	Fixtures/CIP					-			-	
	TOTAL CAPITAL OUTLAY	85,045	57,496	119,300	77,370	119,300	72,500	72,500	-	
	TOTAL ACTIVITY CENTER	18,715,961	20,194,182	23,049,033	22,576,715	25,882,704	25,737,660	25,737,660	-	
						2,833,671	2,688,627	2,688,627	(23,049,033)	
						12.3%	11.7%	11.7%	-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	10,635,523	Current Funded Roster - 95 CO's; 2 CPO's; 16 Sgts; 7 Lts; 2 Captains & 1 Major	10,635,523	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	1,674,349	-
5510	Health Insurance	2,376,635	2,083,241	2,793,989		2,793,989	2,793,989	-
5520	Retirement	1,326,624	1,165,654	1,541,719		1,541,719	1,541,719	-
5530	Social Security	860,057	785,540	941,705		941,705	941,705	-
5540	Workers Comp	286,000	305,531	305,000		305,000	305,000	-
5560	Deferred Comp	19,899	3,098	9,003		9,003	9,003	-
	Maine Paid Leave			48,139		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	5,639,555	-
	TOTAL PERSONNEL SERVICES	16,111,791	15,174,408	17,966,067	11.5% TOTAL	17,966,067	17,966,067	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	14,500	8,993	14,500	Travel expenses for trainings, conferences and out of state transports	10,000	10,000	-
6131	Gas, Oil, & Grease	27,500	24,820	27,500	Fuel expenses for inmate transports	27,500	27,500	-
6132	Vehicle Repair	10,000	8,758	10,000	Repairs to transport vehicles	10,000	10,000	-

6231	Radio Repair	3,500	(544)	3,500	Repairs for hand-held radios		3,500	3,500	-
6232									
6300	Audit Services	2,000	2,000	2,000	Portion of overall County audit expenses		2,000	2,000	-
6301	Professional Services	5,000	7,153	30,000	Miscellaneous professional services	\$ 5,000	30,000	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	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	4,417,850	-
6304	Security Services	2,000	2,042	2,000	Alarm monitoring		2,000	2,000	-
6400	Insurance- Building & Contents	100,234	93,878	130,879	Portion of overall County P&L Insurance		130,879	130,879	-
6401	Insurance- Liability	194,633	182,288	237,633	Portion of overall County P&L Insurance		237,633	237,633	-
6402	Insurance- Vehicle	18,890	17,693	24,890	Portion of overall County P&L Insurance		24,890	24,890	-
6500	Office Supplies	20,000	19,921	20,000	Miscellaneous office supplies		20,000	20,000	-
6501	Training Supplies	12,000	15,014	12,000	Supplies and Software specific to trainings, including practice ammo		12,000	12,000	-
6504	Maintenance Supplies	15,500	5,242	15,500	Minor maintenance supplies		15,500	15,500	-
6505	Printing & Engraving	1,000	1,895	1,500	Forms and certificates of achievement		1,500	1,500	-
6506	Postal Expense	5,500	15,330	15,500	Postal expenses for meter & rental	\$ 5,500			
					Courier Service	\$ 10,000	15,000	15,000	-
6507	Advertising	1,000	-	1,000	Various advertising for jail activities		1,000	1,000	-
6508	Dues	1,550	1,761	1,550	Funding for continued affiliation with regional and national associations		1,550	1,550	-

6509	Book Periodicals Subscriptions	-	-	10,350	Power DMS (Licensing Manual and fees) Tracwire (Field Training Software)	\$ 6,000 \$ 4,350	10,350	10,350	
6510	Tools & Implements	3,750	6,292	3,750	Purchase of various tools for jail facilities crew		3,750	3,750	-
6511	Equipment Rental	12,600	16,133	12,600	Rental of various equipment used in the facility.		12,600	12,600	-
6512	Training, Education, & Seminars	36,100	80,829	125,244	Tuition Reimbursement Seminars/Courses (Career and skills enhancement) 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) DLG Use of Force Summit (\$795/ea) x 2 Pre-employment medical screenings	\$ 10,000 \$ 20,000 \$ 34,275 \$ 25,000	110,000	110,000	-
6514	Maintenance Contracts	43,000	65,385	65,000	HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers		65,000	65,000	-
6600	Cleaning & Sanitary	100,000	91,203	100,000	Supplies for the upkeep of the jail complex		100,000	100,000	-
6601	Snow removal & Grounds	6,000	2,863	6,000	Removal of snow on the complex		5,000	5,000	-
6602	Lots & Grounds Maintenance	3,000	4,569	3,000	Various supplies - loam, seed, hardscape		3,000	3,000	-
6603	Building & Structure Repair	25,000	60,580	30,000	Doors, walls, ceilings, stairs, windows, locks, carpeting etc.		30,000	30,000	-
6604	Heating & Cooling Repair	45,000	52,477	45,000	Heating and Cooling repair for jail		45,000	45,000	-

6605	Electrical Repair	45,000	27,035	45,000	Lighting, door controls, power outlets, mechanical infrastructure	35,000	35,000	-
6606	Painting Repair	15,000	1,151	15,000	Prevention and ongoing maintenance	15,000	15,000	-
6607	Plumbing Repair	14,000	10,599	14,000	Prevention and ongoing maintenance	14,000	14,000	-
6609	Equipment Repair	3,500	16,942	35,000	Various repairs for jail equipment (\$31,500 omitted from previous budget)	25,000	25,000	-
6800	Telephone & Communication	2,300	32,270	23,000	Telephone costs for the jail complex (\$20,700 \$ 23,000 omitted from previous budget)	23,000	23,000	-
6801	Electricity Utility	200,000	254,496	225,000	Electrical costs for jail complex	230,000	230,000	-
6802	Gas Utility	175,000	266,905	230,000	Natural gas costs for jail complex	245,000	245,000	-
6803	Water Utility	19,775	25,133	25,000	Water costs associated with the jail	25,000	25,000	-
6804	Sewer Utility	130,000	177,833	140,000	Sewer costs based off from water cfs	160,000	160,000	-
6805	Rubbish Removal	29,500	37,823	35,000	Removal of solid waste from complex	35,000	35,000	-
6806	Fuel Oil	3,000	-	3,000	Fuel associated with various pieces of equipment	2,000	2,000	-
6902	Alternative Sentencing	5,610	-	5,610	Electronic Monitoring Services (ELMO)	5,610	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	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	39,000	-
6907	Clothing- Inmates	29,000	35,063	29,000	Inmate uniforms, shoes, jackets	29,000	29,000	-
6908	Clothing- Uniforms	65,000	76,778	65,000	Jail staff uniforms and accessories	65,000	65,000	-

6912	Booking Supplies	15,000	13,925	15,000	Supplies associated with intake bookings	15,000	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	65,000	-	
6917	PREA/ACA	13,000	13,186	13,000	Costs associated with National Accreditation	13,000	13,000	-	
9954	Drug Testing	10,000	5,910	10,000	Costs associated with drug testing at the jail	10,000	10,000	-	
6950	Pre-Trial Expenses	335,000	359,268	381,981	Contract with Maine Pre-Trial, Safe Reentry	405,981	405,981	-	
	TOTAL O&M	6,817,942	7,324,937	7,797,337		7,699,093	7,699,093	-	
	CAPITAL OUTLAY								
7305	Cameras	9,000	7,833	9,000	Security cameras for the facility	9,000	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	3,500	-	
7360	Safety Equipment	25,000	18,938	25,000	Various forms of safety equipment of the jail	25,000	25,000	-	
7325	Furniture & Fixtures	11,000		11,000	Replacement and repair of furniture and various types of fixtures as jail	11,000	11,000	-	
7355	Computer Hardware	30,000	8,088	30,000	Annual upkeep and replacement of computer hardware in jail	24,000	24,000	-	
7410	Fixtures/CIP	-	-	-		-	-	-	
	TOTAL CAPITAL OUTLAY	119,300	77,370	119,300	TOTAL	72,500	72,500	-	
	TOTAL JAIL	23,049,033	22,576,715	25,882,704	TOTAL	25,737,660	25,737,660	-	
				2,833,671		2,688,627	2,688,627	(23,049,033)	
				12.3%		11.7%	11.7%	-100.0%	

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



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

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
CIV	185,239	300,038	391,592	420,000	Civil Process	482,697	77,593	2,000	562,290
	\$ 420,000								

Enterprise Fund:

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

Statistics

Personnel

<p>The Civil Division of the Sheriff's Office served approximately 10,000 services per year (See above list for types of services)</p> <p>Areas served from this office:</p> <ul style="list-style-type: none"> Portland South Portland Cape Elizabeth Scarborough Westbrook Windham <p><i>Other areas served by "outside enterprise deputies"</i></p>	<p>ADMINISTRATIVE CIVIL DEPUTY</p> <p>CIVIL DEPUTY</p> <p>PT CIVIL DEPUTY</p>	<i>Full Time</i>	<i>Part Time</i>	<i>ENTERPRISE</i>
		1		
		4	3	
		5	3	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	339,313	-
5401-08	Overtime	-	-	-	7,926	9,900	9,900	9,900	-
5500-08	Employee Benefits & Taxes	79,916	91,261	106,205	100,600	132,830	133,484	133,484	-
	TOTAL PERSONNEL SERVICES	307,771	357,025	454,870	373,163	482,043	482,697	482,697	-
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	22,166	21,745	37,000	34,308	55,000	55,000	55,000	-
6500-08	Office Supplies	1,179	681	1,500	1,283	1,500	1,500	1,500	-
6505-08	Printing & Engraving	-	1,290	750	639	750	750	750	-
6506-08	Postal Expenses	1,435	5,050	13,460	6,690	13,460	13,460	13,460	-
	NEW LINE ITEM Training, Education, & Seminars			1,000	592	1,350	1,350	1,350	-
6800-08	Telephone & Communication	1,794	1,649	2,007	1,764	3,933	3,933	3,933	-
6908-08	Clothing- Uniforms	1,200	1,240	1,600	800	1,600	1,600	1,600	-
	TOTAL O&M	27,774	31,655	57,317	46,075	77,593	77,593	77,593	-
	CAPITAL OUTLAY								
7350-08	Office Equipment		274	2,000	-	2,000	2,000	2,000	-
	TOTAL CAPITAL OUTLAY	-	274	2,000	-	2,000	2,000	2,000	-
	TOTAL ACTIVITY CENTER	335,545	388,954	514,187	419,239	561,636	562,290	562,290	-
						47,450	48,104	48,104	(514,187)
						9.2%	9.4%	9.4%	-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	339,313	-
		80,579		-	Full-time Civil Deputy (including benefits)	-	-	-
5401	Overtime	-	7,926	9,900	220hr/\$45hr (due to union action)	9,900	9,900	
5510	Health Insurance	50,771	44,152	72,610		73,264	73,264	-
5520	Retirement	25,501	24,720	34,263		34,263	34,263	-
5530	Social Security	20,509	20,677	25,957		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	133,484	-
	TOTAL PERSONNEL SERVICES	454,870	373,163	482,043	6% TOTAL	482,697	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	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	1,500	-
6505-08	Printing & Engraving	750	639	750		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	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	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	3,933	-
							CIVIL PROCESS	
6908-08	Clothing- Uniforms	1,600	800	1,600	Uniform and clothing expenses - 4 @ \$400	1,600	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	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	2,000	-
	TOTAL CAPITAL OUTLAY	2,000	-	2,000	\$ 1,500 TOTAL	2,000	2,000	-
	TOTAL CIVIL PROCESS	514,187	419,239	561,636	TOTAL	562,290	562,290	-
				47,450		48,104	48,104	(514,187)
				9.2%		9.4%	9.4%	-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	673,747	153,880	4,000	831,627

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 90.8%	\$14,000,000
Transfer tax to the County at 9.2%	\$1,400,000

Personnel

	Full Time	Part Time
REGISTER OF DEEDS	1	
DEPUTY REGISTER	1	
CLERK II	4	
	6	

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	453,418	-
5401	Overtime							
5510	Health Insurance	140,934	123,798	163,847		149,558	149,558	-
5520	Retirement	36,663	28,972	39,612		34,149	34,149	-
5530	Social Security	36,793	30,156	38,784		34,686	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	1,936	-
5500	Employee Benefits & Taxes	218,580	188,041	244,179	Taxes and benefits for departmental employees.	220,329	220,329	-
	TOTAL PERSONNEL SERVICES	699,538	601,076	751,157	7.4% TOTAL	673,747	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	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	6,000	-
6505	Printing & Engraving	700	654	700	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	700	700	-
6506	Postal Expenses	12,000	8,090	12,000	Registry postal costs in mail back of original docs	12,000	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	500	-	
6512	Training & Education	2,500	1,573	2,500	Seminars & Supervisor Training, PRIA Conference, MCCA Convention, MMA convention	2,500	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	125,000	-	
6800	Telephone & Communication	7,500	5,425	1,680	Cell Phone Stipend 40/month, Avenu Internet - Avenu	1,680	1,680	-	
	TOTAL O&M	154,700	151,995	153,880	TOTAL	153,880	153,880	-	
	CAPITAL OUTLAY								
7350	Office Equipment	4,000	638	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	4,000	-	
	TOTAL CAPITAL OUTLAY	4,000	638	4,000	TOTAL	4,000	4,000	-	
	TOTAL DEEDS	858,238	753,709	909,037	TOTAL	831,627	831,627	-	
				50,799		(26,611)	(26,611)	(858,238)	
				5.9%		-3.1%	-3.1%	-100.0%	

REGISTRY OF DEEDS



Registry of Probate

Susan Schwartz, Register

Wages for full & part time staff.

Mission is to fulfill legal requirements for processing estates, guardianships, name changes and adoptions. The Probate Code and rules govern the department procedures. We are dedicated to high quality service, friendly, helpful and efficient.

REVENUES

EXPENSES

26-27

	2022 Actual	23-24 Actual	24-25 Actual	26-27 Budget		Labor	O&M	Capital	TOTAL
Prob	713,005	801,565	796,436	740,000	Register of Probate - Fees	758,734	249,350	-	1,008,084
Prob	48,748	47,870	46,212	45,000	Register of Probate - Notices				
Prob	30,645	31,176	30,545	25,000	Register of Probate - Abstracts				
Prob	22,047	16,735	16,233	17,000	Register of Probate - Handling				
Prob	38,832	33,995	31,270	22,000	Register of Probate - Forms				
Prob	\$ 853,277	\$ 931,341	\$ 920,696	\$ 849,000					

Statistics

Personnel

Some general statistics:			PROBATE		Full Time	Part Time
	2024*	2024-2025	REGISTER OF PROBATE			
Estate Matters	1311	1620	DEPUTY REGISTER		1	
Guardianship Matters	907	843	CLERK II		3	1
Name Changes	290	464	JUDGE OF PROBATE		1	
Adoption Matters	41	90	LEGAL ASSISTANT		1	
Foreign Domiciliary	50	75				
Civil Matters	0	0				
Annual types of cases:	2,599	3,092				
*2024 figures are from 01/01/2024 to 09/30/2024					7	1

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	547,351	-
5500	Employee Benefits & Taxes	153,779	173,705	209,573	173,755	210,230	211,383	211,383	-
	TOTAL PERSONNEL SERVICES	578,503	639,213	739,742	661,204	757,581	758,734	758,734	-
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging		563	1,500	-	1,500	1,500	1,500	-
6301	Professional Services		6,585	7,000	8,449	8,500	8,500	8,500	-
6305	Stenographer - Transcripts		1,015	1,250	-	1,250	1,250	1,250	-
6306	Attorneys - Court Appointed		145,900	130,000	115,748	130,000	130,000	130,000	-
6401	Insurance- Liability		493	500	613	600	-	-	-
6500	Office Supplies		7,849	8,000	8,033	8,000	8,000	8,000	-
6505	Printing & Engraving		1,294	1,000	761	1,000	1,000	1,000	-
6506	Postal Expenses		15,411	15,000	15,556	18,000	18,000	18,000	-
6507	Advertising		8,487	9,000	10,494	10,000	10,000	10,000	-
6508	Dues		500	600	400	500	500	500	-
6509	Books, Periodicals, & Subscriptions		7,550	8,000	8,367	8,200	8,200	8,200	-
6512	Training, Education, & Seminars		632	1,000	871	1,000	1,000	1,000	-
6513	Leases & Service Agreements		1,373	1,400	1,376	1,400	1,400	1,400	-
6700	Abstract Fees		17,361	20,000	17,590	20,000	20,000	20,000	-
6800	Telephone & Communication		424	950	584	950	-	-	-
6807	Visitor Expenses		38,744	40,000	32,250	40,000	40,000	40,000	-
	TOTAL O&M	-	254,179	245,200	221,091	250,900	249,350	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	1,008,084	-
						23,539	23,142	23,142	(984,942)
						2.4%	2.3%	2.3%	-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	547,351	-	
5510	Health Insurance	128,676	106,473	127,946		129,099	129,099	-	
5520	Retirement	31,215	26,477	32,426		32,426	32,426	-	
5530	Social Security	40,558	36,588	41,872		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	7,986	-	
5500	Employee Benefits & Taxes	209,573	173,755	210,230	Benefits and taxes for departmental employees.	211,383	211,383	-	
	TOTAL PERSONNEL SERVICES	739,742	661,204	757,581	2.4% TOTAL	758,734	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	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	8,500	-	
6305	Stenographer - Transcripts	1,250	-	1,250	Expenses for recording and transcription requested by the Judge.	1,250	1,250	-	

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	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	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	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	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	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	500	-

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
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	8,200	-
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	1,000	-
6513	Leases & Service Agreements	1,400	1,376	1,400	Photocopier	1,400	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	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	40,000	-
		-	-	-		-	-	-
	TOTAL O&M	245,200	221,091	250,900	TOTAL	249,350	249,350	-
	CAPITAL OUTLAY							

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	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	-	-	-	TOTAL	-	-	-
	TOTAL PROBATE	984,942	882,295	1,008,481	TOTAL	1,008,084	1,008,084	-
				23,539		23,142	23,142	(984,942)
				2.4%		2.3%	2.3%	-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	25-26 Budget	26-27 Budget
	No revenues	No revenues	-	300,000

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
634,780	283,045	1,000	918,825

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	445,523	-
5401	Overtime		277	515	-	515	515	515	-
5500	Employee Benefits & Taxes		151,935	134,586	125,484	188,742	188,742	188,742	-
	TOTAL PERSONNEL SERVICES	-	606,870	562,116	454,758	634,780	634,780	634,780	-
6130	Transportation & Lodging		2,676	3,000	2,675	3,000	3,000	3,000	-
6300	Accounting & Audit Fees		58,200	32,000	47,100	52,650	52,650	52,650	-
6401	Insurance- Liability		-	-	-	-	-	-	-
6500	Office Supplies		3,355	4,000	3,801	4,000	4,000	4,000	-
6505	Printing & Engraving		248	550	888	850	850	850	-
6506	Postal Expenses		5,725	5,500	6,767	6,500	6,500	6,500	-
6508	Dues		1,427	1,700	1,380	2,000	2,000	2,000	-
6512	Training, Education, & Seminars		2,561	3,200	1,145	3,000	3,000	3,000	-
6513	Leases and Service Agreements			-		-	-	-	-
6514	Maintenance Contract		72,419	100,432	75,601	153,495	208,495	208,495	-
6800	Telephone & Communication		2,092	2,500	2,512	2,550	2,550	2,550	-
	TOTAL O&M	-	148,703	152,882	141,869	228,045	283,045	283,045	-
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		588	1,000	186	1,000	1,000	1,000	-
	TOTAL CAPITAL OUTLAY	-	588	1,000	186	1,000	1,000	1,000	-
	DEPARTMENT TOTAL	-	756,161	715,998	596,813	863,825	918,825	918,825	-
						147,827	202,827	202,827	(715,998)
						20.6%	28.3%	28.3%	-100.0%

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	445,523	-
5401	Overtime	515	-	515	Wages for required overtime work.	515	515	-
5510	Health Insurance	71,931	66,463	107,813		107,813	107,813	-
5520	Retirement	35,402	32,522	46,807		46,807	46,807	-
5530	Social Security	25,731	24,882	34,122		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	188,742	-
	TOTAL PERSONNEL SERVICES	562,116	454,758	634,780	12.9%	634,780	634,780	-
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	3,000	2,675	3,000	Costs to attend conferences and mileage	3,000	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	52,650	-
6401	Insurance- Liability							
6500	Office Supplies	4,000	3,801	4,000	Departmental office supply costs.	4,000	4,000	-
6505	Printing & Engraving	550	888	850	Envelope, pr checks, ap checks and printing . NO Budget Books	850	850	-
6506	Postal Expenses	5,500	6,767	6,500	Postage and courier costs. (Northport added)	6,500	6,500	-
6508	Dues	1,700	1,380	2,000	GFOA Membership for Finance and County	2,000	2,000	-
6512	Training, Education, & Seminars	3,200	1,145	3,000	NESGFOA Conference, day classes	3,000	3,000	-

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 \$ 112,483 New TCP is \$22,612 \$ 22,612 schedule express estimate \$ 33,400 Budget software \$ 40,000	208,495	208,495	-	
6800	Telephone & Communication	2,500	2,512	2,550	Phone expenses. Cell phone \$40 stipend	2,550	2,550	-	
	TOTAL O&M	152,882	141,869	228,045		283,045	283,045	-	
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,000	186	1,000	Office replacement needs.	1,000	1,000	-	
	CAPITAL OUTLAY	1,000	186	1,000		1,000	1,000	-	
	TOTAL FINANCE	715,998	596,813	863,825	TOTAL	918,825	918,825	-	
				147,827		202,827	202,827	(715,998)	
				20.6%		28.3%	28.3%	-100.0%	



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	362,668	-	4,610,697

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	
SHIFT SUPERVISOR	7	
DISPATCHER	28	
	37	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	2,705,348	-
5205	Wages & Salaries (PT)	21,463	-	-	-	-	-	-	-
5401	Overtime	486,245	185,229	229,160	202,614	239,300	239,300	239,300	-
5500	Employee Benefits & Taxes	844,514	959,811	1,091,888	1,038,391	1,303,381	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	4,248,029	-
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	13,290	16,576	15,000	15,528	16,000	16,000	16,000	-
6131	Gas, oil and Grease	385	376	400	565	500	500	500	-
6230	Radio Site Rental	96,463	103,724	120,955	116,754	128,544	128,544	128,544	-
6231	Base Radio Repair	5,090	5,594	10,000	9,282	10,000	10,000	10,000	-
6301	Professional Services	-	5,970	5,000	5,890	6,000	6,000	6,000	-
6401	Insurance-Liability	238	305	330	408	-	-	-	-
6500	Office Supplies	9,257	7,387	7,000	4,151	7,000	5,500	5,500	-
6505	Printing & Engraving	280	360	750	730	750	750	750	-
6506	Postal Expenses	66	42	250	132	200	200	200	-
6507	Advertising	-	-	-	-	-	-	-	-
6508	Dues	3,012	2,975	3,500	2,862	3,500	3,472	3,472	-
6509	Books, Periodicals, & Subscriptions	119	-	500	198	500	500	500	-
6511	Equipment Rental	-	-	-	-	-	-	-	-
6512	Training, Education, & Seminars	26,726	29,710	38,000	30,396	38,000	33,000	33,000	-
6513	Leases & Service Agreements	141,750	144,135	126,872	143,961	160,168	139,029	139,029	-
6609	Equipment Repair	-	-	-	(20)	-	-	-	-
6800	Telephone & Communication	27,214	16,611	20,000	22,695	12,173	12,173	12,173	-
6908	Clothing & Uniforms	6,286	7,125	7,000	6,978	7,000	7,000	7,000	-
	TOTAL O&M	330,175	340,893	355,557	360,509	390,335	362,668	362,668	-
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	4,610,697	4,610,697	-
						610,573	582,906	582,906	(4,027,791)
						15.2%	14.5%	14.5%	-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	2,705,348	-
5205	Part-Time			-		-	-	-
5401	Overtime	229,160	202,614	239,300	Wages for required overtime work.	239,300	239,300	-
5510	Health Insurance	619,561	541,354	748,514		748,514	748,514	-
5520	Retirement	267,526	299,392	329,601		329,601	329,601	-
5530	Social Security	197,320	188,680	225,266		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	1,303,381	-
	TOTAL PERSONNEL SERVICES	3,671,233	3,579,394	4,248,029	15.7%	4,248,029	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	16,000	-
6131	Gas, Oil and Grease	400	565	500	Gas for Communication vehicle/the vehicle is in need of replacement	500	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	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	10,000	-	
6301	Professional Services	5,000	5,890	6,000	Polygraph & background expenses for applicants	6,000	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	5,500	-	
6505	Printing & Engraving	750	730	750	Business Cards Public Education materials - Code Red, What3words, etc	750	750	-	
6506	Postal Expenses	250	132	200	Departmental postage expenses.	200	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	3,472	-
6509	Books	500	198	500	Pub Education supplies CISM Supplies	500	500	-	
6511	Equipment Rental			-					
6512	Training, Education, & Seminars	38,000	30,396	38,000	Yearly Staff Training to maintain skills and certifications	33,000	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/EFD 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	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	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	7,000	-
		-		-		-	-	-
	TOTAL O&M	355,557	360,509	390,335		362,668	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	4,610,697	-
				610,573		582,906	582,906	(4,027,791)
				15.16%		14.5%	14.5%	-100.0%

EMERGENCY COMMUNICATIONS
CCRCC



PUBLIC HEALTH DEPARTMENT

Liz Blackwell-Moore, Public Health Director

REVENUES

	2022 Actual	23-24 Actual	25-26 Budget	26-27 Budget
		No revenues	-	30,000
				\$ 30,000

EXPENSES

26-27

Labor	O&M	Capital	TOTAL
342,341	22,685	-	365,026

Statistics

Personnel

General Fund

Grants & Contracts

	General Fund		Grants & Contracts		
	Full Time	Part Time	Full Time	Part Time	
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.	Public Health Director Liz Blackwell-Moore Behavioral Public Health Manager Brandon Irwin Behavioral Public Health Coord Kathryn Gallagher DV Coordinator Jen Annis Chronic Disease Manager Bridget O'Connor Finance & Admin Assistant Sadie Dalzell SUPS Team Lead Angela Giordano SUPS Specialist Eilish Carpenter Tobacco Team Lead Hawa Shir Tobacco Prevention Specialist Daniel Mejia Tobacco Treatment Specialist Celena Ranger HEAL Team Lead Alexis Guy MATI Coordinator Hale Linnet School Community Builder Claire Schroeder Restorative Practices Specialist Andrew Forsthoefel	1		1	0.5
	2.5	0	11.5	0.5	

11-111 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	159,550	-
5205	Wages & Salaries (PT)			73,423	73,915	77,134	77,134	77,134	-
5401	Overtime			-	-	-	-	-	-
5500	Employee Benefits & Taxes			78,944	42,556	105,657	105,657	105,657	-
	TOTAL PERSONNEL SERVICES	-	-	304,177	164,690	342,341	342,341	342,341	-
6130	Transportation & Lodging			3,900	1,348	6,500	6,500	6,500	-
6500	Office Supplies			100	116	200	200	200	-
6508	Dues			2,300	1,705	2,620	2,620	2,620	-
6512	Training, Education, & Seminars			1,075	869	1,075	1,075	1,075	-
6903	Food & Groceries			1,000	-	1,000	1,000	1,000	-
6301	Professional Services			10,000	-	10,000	32,000	32,000	-
6800	Telephone & Communication			900	1,453	1,290	1,290	1,290	-
6950	Miscellaneous			-	9,476	-	-	-	-
	TOTAL O&M	-	-	19,275	14,967	22,685	44,685	44,685	-
	CAPITAL OUTLAY								
7325	Furniture & Fixtures			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	-	-	323,452	179,657	365,026	387,026	387,026	-
						41,574	63,574	63,574	(323,452)
						12.9%	19.7%	19.7%	-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	159,550	-
5205	Wages & Salaries (PT)	73,423	73,915	77,134	DV Coordinator (Previously in Exec Budget)	77,134	77,134	-
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	40,006	23,603	64,955		64,955	64,955	-
5520	Retirement	15,333	4,773	16,240		16,240	16,240	-
5530	Social Security	17,231	8,596	18,106		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	6,356	-
5500	Employee Benefits & Taxes	78,944	42,556	105,657	Taxes and benefits for departmental staff.	105,657	105,657	-
	TOTAL PERSONNEL SERVICES	304,177	164,690	342,341	12.5%	342,341	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	6,500	-
6500	Office Supplies	100	116	200	Departmental office supply costs.	200	200	-
6508	Dues	2,300	1,705	2,620	\$1475 NACCHO, \$600 MPHA, \$230 APHA, \$317 Zoom,	2,620	2,620	-
6512	Training, Education, & Seminars	1,075	869	1,075	\$675 APHA conference + \$400 for other	1,075	1,075	-
6903	Food & Groceries	1,000	-	1,000	Staff retreat, community events, and other internal	1,000	1,000	-
6301	Professional Services	10,000	-	10,000	2026 CHIP data update and design; intern costs; Language Access	32,000	32,000	-
6800	Telephone & Communication	900	1,453	1,290	\$43 per person (Jen, Liz, .5 Sadie)	1,290	1,290	-
6950	Miscellaneous	-	9,476	-				

	TOTAL O&M	19,275	14,967	22,685		44,685	44,685	-
	TOTAL Public Health	323,452	179,657	365,026		387,026	387,026	-
				41,574		63,574	63,574	(323,452)
				12.9%		19.7%	19.7%	-100.0%