

Maine
Cumberland **County**
POSITION PAPER FOR AGENDA ITEM

TO:	Cumberland County Commissioners
FROM:	James H. Gailey
DATE:	November 15, 2024
SUBJECT:	2025/2026 Manager's Proposed Budget

Requested Action:

Remand the 2025/2026 Manager's Proposed Budget to the Finance Committee for further review and recommendation.

Background & Purpose of Request:

The 2025/2026 budget process started in late September with departments. Individual department budget reviews were conducted by Deputy Manager Alex Kimball, Finance Director Theresa Grover and myself in mid-October. The General Fund budget, as a result of adjustments coming from department meetings the tax increase to the General Fund Budget is \$1,804,318.00 or 9.06%. The Jail Budget increase is 8.00%, or \$1,277,635.00 and the Cross Insurance Arena Budget is down (\$54,291.00) or (-1.69%). Collectively, the three budgets represent a total increase Needs from Taxes of 7.74% or \$3,027,662.00 over the 2024/2025 budget.

The 2025/2026 budget theme is fixed costs with little wiggle room. This year's budget is largely made up of increased fixed costs the County needed to absorb, leaving very little alternatives. Staff scoured the revenues in an attempt to off-set rising expenditures. New costs ranged for large increases in Workers Comp, Property/Casualty Insurance, Employees, Health Insurance and Software Licenses. There is a 3.9-million-dollar General Obligation Bond proposed for the Jail Roof, Parking Garage and windows in the Courthouse (State side) The budget does include three new proposed positions.

Funding Amount and Source: Grants, Contracts & Tax Warrant

Attachments: 2025/2026 County Manager Memorandum & 2025/2026 Budget Document

Agenda Item Number: _____

Date on Agenda: _____

Result

Mover: _____ Seconder: _____

Vote Tally:

Vote Result:

Roll Call Vote if Meeting Remotely:

Chair of Board, Date