

Maine
Cumberland **County**

2025/2026

Commissioner's

Proposed Budget

Tuesday, November 19, 2024

BUDGET OVERVIEW

Non-Union COLA	3%
Health Insurance Increase	11%
Proposed New Positions	3.0
TAN Loan Decrease	(\$ 81,000.00)
Capital – General Obligation Bond	\$3,973,901.00
Capital – Non-Debt	\$ 299,600.00
Tax Stabilization Reserve	\$ 200,000.00
Tax Rate Impact	7.74%

SIGNIFICANT INCREASES

Employee Health Insurance	11% increase
Workers Comp	+\$ 44,357
IT Software Subscriptions	+\$143,679
Sheriff Office Body Cams/Tasers	+\$ 66,529
Risk Pool (Property & Casualty)	+\$ 49,935
Probate Court Appointed Attorneys	+\$ 75,000
Sheriff Office Vehicle Purchase	+\$100,400
Reinstating Jail Salaries (11 total)	+\$688,601
Public Health	+\$163,452

PROPOSED POSITIONS

Admin Training Assistant – Proposed for ½ year hire (Jan 2026).
Position adds capacity to training office
Increased hiring of Jail & Patrol staff

Civil Division – Proposed FT Civil Deputy to serve legal documents
Increased workload of late, few hundred services behind
Long-term employees retiring & per diem going to PT
Position covered by increase in Civil Division revenue

Fire/EMS Coordinator – Two years working w/ Town Managers and Fire Chiefs
Discussing/Exploring ways of collaboration in areas
Report & recent Strategic Plan supporting effort
Support from Managers and Chiefs for County position

BUDGET IMPACTS

Salaries	Keeping up with market / ability to hire & retain Four Collective Bargaining Agreements expiring
Benefits	Maine Paid Family & Medical Leave 1/2 percent per employee
Software	Annual subscription-based software licenses
Sheriff Vehicles	Increased costs of purchase and fit-up.
Fixed Costs	Continue to rise (maintenance contracts, utilities, supplies)
Mandates	Fees & Operation increases mandated by State in Probate & District Attorney's Offices.

REINSTATED JAIL POSITIONS

2023/2024 Budget

Unfunded 48 Jail positions due to reduction of revenue and jail population (220). 42 Corrections Officers, 3 Sergeants, 2 Community Program Officers and 1 Records Clerk

At the time committed to funding positions back in the budget

2025/2026 Budget

With jail population on the rise (365) it is time to explore funding positions back in the budget

Revenues have returned to the Jail over the last three months.

Proposal: Reinstatement funding for 9 Corrections Officers and 2 Sergeants

REVENUE ADJUSTMENTS

Parking Garage Monthly/Hourly	+\$100,000.00
Sheriff Office Civil Division	+\$140,000.00
Sheriff Office Jail (Federal Boarders)	+\$552,250.00
Communication Contracts	+\$ 81,892.00
Probate Court Fees	+\$ 75,000.00
District Attorney Fees	+\$ 20,000.00

TOTAL EXPENDITURES

Overall Fund Description	Adopted 2024/2025	Proposed 2025/2026	Dollar Change	Percent Change
County Expenses	\$27,272,952.00	\$29,887,816.00	\$2,237,229.00	8.20%
Jail Expenses	\$20,869,148.00	\$23,049,033.00	\$2,179,885.00	10.44%
Cross Insurance Expenses	\$3,208,507.00	\$3,154,216.00	(\$54,291.00)	(1.69%)
Total Expenses	\$51,350,607.00	\$55,713,430.00	\$4,362,823.00	8.50%
Enterprise Funds	\$15,992,484.00	\$15,992,484.00	\$0.00	0.00%
Grants	\$2,785,100.00	\$2,785,100.00	\$0.00	0.00%
Total Expenditures	\$70,128,191.00	\$74,491,014.00	\$4,362,823.00	6.22%

JAIL EXPENSES & REVENUE

	Adopted	Proposed	Dollar	Percent
Description	2024/2025	2025/2026	Change	Change
State Funding	\$3,150,000.00	\$3,500,000.00	\$350,000.00	15.82%
Federal Boarder	\$1,747,250.00	\$2,229,500.00	\$552,250.00	32.14%
County Boarder	\$0.00	\$0.00	\$0.00	0.00%
Other Revenues	\$2,000.00	\$2,000.00	\$0.00	94.28%
Total Jail Revenues	\$4,899,250.00	\$5,801,500.00	\$902,250.00	30.51%
Total Jail Expenses	\$20,869,148.00	\$23,049,035.00	\$2,179,885.00	6.86%
Jail Needs from Taxes	\$15,969,898.00	\$17,247,533.00	\$1,277,635.00	8.00%

CROSS INSURANCE ARENA

	Adopted	Proposed	Dollar	Percent
Description	2024/2025	2025/2026	Change	Change
Bond Principal and Interest	\$2,128,462.00	\$2,109,245.00	(\$19,217.00)	(0.05%)
Prior Debt	\$432,045.00	\$364,971.00	(\$67,074.00)	(1.60%)
Operational	\$648,000.00	\$680,000.00	\$32,000.00	11.23%
Cross Insurance Total	\$3,208,507.00	\$3,154,216.00	(\$54,291.00)	(1.69%)

TOTAL NEEDS FROM TAXES

	Adopted	Proposed	Dollar	Percent
Description	2024/2025	2025/2026	Change	Change
County	\$19,913,538.00	\$21,717,856.00	\$1,804,318.00	9.06%
Jail	\$15,969,898.00	\$17,247,533.00	\$1,277,635.00	8.00%
Cross Insurance Arena	\$3,208,507.00	\$3,154,216.00	(\$54,291.00)	(1.69%)
Total Needs from Taxes	\$39,091,943.00	\$42,119,605.00	\$3,027,662.00	7.74%

OUTSIDE AGENCY CONTRIBUTIONS

Cumberland County Extension Services	\$125,000.00
Thrive2027 (affiliated with United Way)	\$100,000.00
Cumberland County Soil & Water	\$ 18,000.00
Portland Public Library	\$ 10,000.00
Tedford House (Homeless Shelter)	<u>\$ 15,000.00</u>
	\$268,000.00

DEBT/CAPITAL/TAN

	Adopted	Proposed	Dollar	Percent
DESCRIPTION	2024/2025	2025/2026	Change	Change
Bonded Debt Principal*	\$814,638.00	\$915,546.00	\$100,908.00	12.39%
Bonded Debt Interest*	\$174,697.00	\$367,383.00	\$192,686.00	110.29%
Capital Reserve	\$376,600.00	\$299,600.00	(\$77,000.00)	(20.45%)
Tax Anticipated Note	\$121,000.00	\$0.00	(\$81,000.00)	(57.59%)
Total	\$1,446,935.00	\$1,582,529.00	\$135,594.00	9.37%

* Includes principal and interest for 2025/2026 General Obligation Bond

CAPITAL NARRATIVE

Jail Roof - \$2,500,000.00

Identified in past 5-year capital assessment & independent roofer
Has been proposed numerous times prior
More urgent need has postponed the roof
County running out of luck on this roof

Garage Reno - \$673,901.00

Identified in an Asset Assessment of the condition of the parking garage
Assessment outlined multi-phase improvements and estimated costs
Completing Phase I in December of 2024

Courthouse Windows - \$800,000.00 / two phase approach

Identified in past 5-year capital assessment
Current windows provide little "R" value
Negotiated as part of State Courts contract – they contribute

RECENT TAX RATES

2018	4.54%
2019	4.99%
2020	4.67%
2021	1.26%
2022	3.87%
2023.5	(52.53%) (6 month)
2023/2024	5.32%
2024/2025	4.89%
2025/2026	7.74% proposed

THANK YOU

You may find the 2025/2026 Budget on the County's website at:

www.cumberlandcountyme.gov/finance