



# Cumberland County

## Board of Commissioners

### Meeting Agenda - Final

The Board meets on the third Monday of each month at 5:30pm in the Sebago Lake Room unless otherwise noted.

District 4 - Chair Patricia Smith  
District 2 - Vice Chair Tom Tyler  
District 1 - Jean-Marie Caterina  
District 3 - Stephen Gorden  
District 5 - James Cloutier

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**Thursday, May 7, 2026**

**3:30 PM**

**Virtual Meeting on Zoom**

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**Special Meeting to amend the County budget on Zoom. Meeting link included on the agenda.**

Join Zoom Meeting

<https://us02web.zoom.us/j/88582466906?pwd=B00HRg7IUBseVeXAZAhHjKH2I8mXJr.1>

Meeting ID: 885 8246 6906

Passcode: 783307

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One tap mobile

+16469313860,,88582466906#,,,,\*783307# US

+19292056099,,88582466906#,,,,\*783307# US (New York)

**CALL TO ORDER**

**ATTENDANCE**

**NEW BUSINESS**

[26-047](#)

Amend the FY27 Budget

**Attachments:** [PP - FY27 Amended Budget](#)  
[FY27 Amended Budget Final May 7 2026](#)  
[Motions 2026-27 Amended Budget](#)

**ADJOURNMENT**

## Position Paper

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**File #:** 26-047

**Agenda Date:** 5/7/2026

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### Agenda Item Request

Amend the FY27 Budget

### Background and Purpose of Request

The County Commissioners in March approved the County's FY27 Budget that resulted in a 12.93% tax rate. Since then, the County has learned that the State Legislature has awarded additional funding to county jails. After the County Commissioners voted to remove Immigration from the US Marshals contract, the County has received at least two sources providing some assurances that an amendment like this may not impact the Marshals portion of the contract. This would allow some additional revenue to be used to off-set the tax rate.

The State Legislature's funding will be distributed in June. It is unknown at this time how much the County will receive as it goes through a formula. This funding is one-time funding, very similar to the Medical Assisted Treatment (MAT) funds counties received in FY26. Since the Legislature did not appropriate additional MAT funding in the Supplemental Budget, MAT funding now falls on the counties to cover the cost. Staff are proposing to use the new recently Legislature approved funding to cover the MAT costs. Any additional funds will be used to cover one-time capital items at the Jail. Staff have conservatively budgeted \$750,000 in US Marshals revenue for FY27. A portion of these funds will be allocated to cover a shortfall in salaries, taxes and retirement and workers comp, leaving the majority of this revenue to off-set the tax rate.

Estimated \$740,000 in State Legislature One-Time Contribution to Jails (Legislative Action in April)

Reserves:

\$420,000 Medical Assisted Treatment (MAT) Due to loss of MAT State Revenue for FY27

\$320,000 One-Time Capital (Pod Floor Repair, Pod Showers, Transport Van & Camera Server)

\*Any additional/loss of funds from the estimated \$740,000 would be applied/reduced from the capital reserve.

\$750,000.00 Marshals Revenue

\$136,000 Wages, Taxes and Benefits

\$ 75,000 Workers Comp

\$538,850 Reduction in Tax Rate

The Jail tax rate is 8.98% (down from 10.26%)

The proposed FY27 amended tax rate is 11.65% (down from 12.93%)

**Funding Amount and Source:** FY27 Amended Budget & Federal Revenue

**Effective Date:** May 7, 2026

**Attachments:**                    Amended FY27 Budget  
   Amended Motions Document

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

<b>TO:</b>	Board of County Commissioners
<b>FROM:</b>	James H. Gailey
<b>DATE:</b>	May 7, 2026
<b>SUBJECT:</b>	Amended FY27 Budget

**Requested Action:**

Amend the FY27 Budget.

**Background & Purpose of Request:**

The County Commissioners in March approved the County’s FY27 Budget that resulted in a 12.93% tax rate. Since then, the County has learned that the State Legislature has awarded additional funding to county jails. After the County Commissioners voted to remove Immigration from the US Marshals contract, the County has received at least two sources providing some assurances that an amendment like this may not impact the Marshals portion of the contract. This would allow some additional revenue to be used to off-set the tax rate.

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

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**Attachments:** Amended FY27 Budget  
Amended Motions Document

## COUNTY OF CUMBERLAND: Starting Budget 2026-2027

DEPARTMENT	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSES	26-27 BUDGET REQUEST	Dollars over 25-26	Manager Adjustments	26-27 MGR	26-27 FC RECOMM	26-27 FINAL Budget	% Increase over 25-26
<i>Emergency Mgmt Agency</i>	703,258	673,142	732,729	29,472	(2,153)	730,576	730,576	730,576	3.88%
<i>District Attorney</i>	2,699,061	2,471,548	2,869,063	170,001	(23,920)	2,845,143	2,845,143	2,845,143	5.41%
<i>Facilities</i>	3,001,848	2,960,076	3,120,416	118,568	(150,183)	2,970,233	2,970,233	2,970,233	-1.05%
<i>Registry of Deeds</i>	858,238	753,709	909,037	50,799	(77,409)	831,627	831,627	831,627	-3.10%
<i>Registry of Probate</i>	984,942	882,295	1,008,481	23,539	(397)	1,008,084	1,008,084	1,008,084	2.35%
<i>Finance</i>	715,998	596,813	863,825	147,827	55,000	918,825	918,825	918,825	28.33%
<i>Communications</i>	4,027,791	3,947,151	4,638,364	610,573	(27,667)	4,610,697	4,610,697	4,610,697	14.47%
<i>Executive-Admin</i>	1,043,992	998,978	1,235,495	191,503	(14,212)	1,221,283	1,221,283	1,221,283	16.98%
<i>Facilities-Garage</i>	140,534	136,139	147,244	6,710	(546)	146,698	146,698	146,698	4.39%
<i>Information Technology</i>	1,281,030	1,077,706	1,553,554	272,524	(63,091)	1,490,463	1,490,463	1,490,463	16.35%
<i>Human Resources</i>	988,723	866,506	1,039,534	50,812	14,339	1,053,873	1,053,873	1,053,873	6.59%
<i>Regional Public Health</i>	323,452	-	365,026	41,574	22,000	387,026	387,026	387,026	19.65%
<i>Sheriff-Admin</i>	1,692,343	1,549,046	1,964,440	272,097	(53,143)	1,911,297	1,911,297	1,911,297	12.94%
<i>Sheriff-Law Enforcement</i>	7,824,255	7,316,857	8,246,379	422,124	(43,795)	8,202,584	8,202,584	8,202,584	4.84%
<i>Sheriff-Civil</i>	514,187	419,239	561,636	47,450	654	562,290	562,290	562,290	9.36%
<i>Debt Service-Principal</i>	915,546	696,952	832,686	(82,860)	-	832,686	832,686	832,686	-9.05%
<i>DebtService- Interest</i>	367,383	240,923	346,927	(20,456)	-	346,927	346,927	346,927	-5.57%
<i>Debt Expense - TAN Loans</i>	-	-	-	-	-	-	-	-	0.00%
<i>Grants &amp; Human Services</i>	268,000	268,000	273,000	5,000	-	273,000	273,000	273,000	1.87%
<i>Pension Life- Retirees</i>	10,000	13,083	11,500	1,500	-	11,500	11,500	11,500	15.00%
<i>Contingent Account</i>	45,000	-	45,000	-	-	45,000	45,000	45,000	0.00%
<i>Sal./ Ben./ Term. Pay</i>	435,000	435,000	435,000	-	-	435,000	435,000	435,000	0.00%
<i>Unemployment Insurance</i>	5,000	47,531	5,000	-	-	5,000	5,000	5,000	0.00%
<i>Regional Projects and Public Info</i>	245,000	28,273	100,000	(145,000)	-	100,000	100,000	100,000	-59.18%
<i>Benefits</i>	120,000	-	710,870	590,870	-	710,870	710,870	710,870	492.39%
<i>Capital Improvement Res.</i>	299,600	376,600	317,600	18,000	-	317,600	317,600	317,600	6.01%
<b>Total Expenditure Summary</b>	29,510,180	26,755,566	32,332,807	2,822,627	(364,522)	31,968,285	31,968,285	31,968,285	9.56%
Change			2,822,627	2,822,627		2,458,105	2,458,105	2,458,105	
<b>Tax Calculation</b>	<b>23-24 BUDGET</b>	<b>24-25 BUDGET</b>	<b>25-26 BUDGET</b>	<b>26-27 BUDGET REQUEST</b>	<b>26-27 MGR</b>	<b>26-27 FC RECOMM</b>	<b>26-27 FINAL Budget</b>		
<b>COUNTY</b>									
Total Estimated Expenditures	25,770,118	27,272,952	29,510,180	32,332,807	31,968,285	31,968,285	31,968,285		
Total Estimated Revenues	(6,956,734)	(7,159,414)	(7,592,325)	(8,384,586)	(8,384,586)	(8,384,586)	(8,384,586)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)		
Tax Revenue Required	18,613,384	19,913,538	21,717,855	23,748,221	23,283,699	23,283,699	23,283,699		
Net Dollar Change		1,300,154	1,804,317	2,030,366	1,565,844	1,565,844	1,565,844		
Percent from prior year		6.99%	9.06%	9.35%	7.21%	7.21%	7.21%		

<b>Jail Budget</b>									
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	25,948,810		
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(3,968,989)	(3,968,989)	(3,968,989)	(4,718,989)		
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	21,029,821		
	15,355,672	15,969,898	17,247,533	21,913,715	21,768,671	21,768,671	21,229,821		
Net Dollar Change				4,666,182	4,521,138	4,521,138	3,782,288		
<b>Cross Insurance Arena Budget</b>									
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	1,500,000		
Bond Interest	739,387	688,462	579,245	503,820	503,820	503,820	503,820		
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	180,737	180,737		
County Operations	730,000	648,000	680,000	680,000	530,000	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	2,714,557		
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(439,659)	(439,659)		
Percent from prior year		-2.73%	-1.69%	-9.18%	-13.94%				
<b>COMBINED TAX PRESENTATION</b>									
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	60,631,652		
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,353,575)	(12,353,575)	(12,353,575)	(13,103,575)		
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	47,028,077		
Net Dollar Change		1,824,184	3,027,661	6,406,889	5,447,323	5,447,323	4,908,473		
Percent from prior year		4.89%	7.74%	15.21%	12.93%	12.93%	11.65%		
Budget Requests	<b>General County Impact</b>			2,030,366				4.82%	Total
	<b>Jail Impact</b>			4,666,182				11.08%	
	<b>Cross Insurance Arena Impact</b>			(289,659)				-0.69%	15.21%
MGR Budget	<b>General County Impact</b>				1,565,844			3.72%	Total
	<b>Jail Impact</b>				4,321,138			10.26%	
	<b>Cross Insurance Arena Impact</b>				(439,659)			-1.04%	12.93%
Final Budget	<b>General County Impact</b>						1,565,844	3.72%	Total
	<b>Jail Impact</b>						3,782,288	8.98%	
	<b>Cross Insurance Arena Impact</b>						(439,659)	-1.04%	11.65%



**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	-
	<b>Total Revenues</b>	<b>7,788,230</b>	<b>7,367,512</b>	<b>7,841,393</b>	<b>7,592,325</b>	<b>8,384,586</b>	<b>1,900,027</b>
	<b>Designated Surplus</b>						
	<b>Total Revenues &amp; Surplus</b>	<b>7,788,230</b>	<b>7,367,512</b>	<b>7,841,393</b>	<b>7,592,325</b>	<b>8,384,586</b>	<b>1,900,027</b>
		<b>2022 Actual</b>	<b>23-24 Actual</b>	<b>25-25 Actual</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>	<b>27-28 Budget</b>

**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	750,000	-
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

<b>PUBLISHED BUDGET AMOUNT FROM DEPARTMENTS</b>			
		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
		<b>Net Dollar Increase</b>	<b>\$6,406,889</b>
		<b>Tax Increase from 25-26</b>	<b>15.21%</b>
<b>ADJUSTED BY MANAGER'S RECOMMENDATION</b>			
		<b>Department Requests</b>	
	101	<b>EMA</b>	-\$2,153
	102	<b>District Attorney</b>	-\$23,920
	103-01	<b>Exec-Administration</b>	-\$14,212
	103-02	<b>IT</b>	-\$63,091
	103-03	<b>Exec-Garage</b>	-\$546
	103-04	<b>HR</b>	\$14,339
	105	<b>Facilities</b>	-\$150,183
	106-05	<b>Sheriff-Admin</b>	-\$53,143
	106-06	<b>Sheriff-LEC</b>	-\$43,795
	106-07	<b>Sheriff-Jail (net change in cost to taxpayers)</b>	-\$145,044
	1006-08	<b>Sheriff-Civil</b>	\$654
	107	<b>Deeds</b>	-\$77,409
	108	<b>Probate</b>	-\$397
	109	<b>Finance</b>	\$55,000
	110	<b>Communications</b>	-\$27,667
	111	<b>Public Health</b>	\$22,000
	Other	<b>Other</b>	-\$150,000
		<b>Total Mgr Cuts to Expenses</b>	<b>-\$659,566</b>
		<b>Net Increase in the Expenses over 25-26 Expenses</b>	<b>\$5,747,323</b>
	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
		<b>Net Budget from Mgr. FY 26-27</b>	<b>\$ 47,816,927</b>
		<b>Dollar Increase over 25-26</b>	<b>\$ 5,697,323</b>
		<b>Net Increase over Last year</b>	<b>13.53%</b>
<b>ADJUSTED BY THE FINANCE COMMITTEE</b>			
			-
		<b>NET TAX INCREASE - FC</b>	<b>\$0</b>
		<b>Percent Increase over 25-26</b>	<b>12.93%</b>
		<b>Total operational budget recommended by FC</b>	<b>\$47,566,927</b>
<b>ADJUSTED BY COUNTY COMMISSIONERS</b>			
		<b>Commissioners agreed with FC from above</b>	
		<b>Net Tax Increase</b>	
		<b>Voted/approved by Commissioners on X/XX/XX</b>	<b>\$47,028,077</b>
		<b>Percent Increase over 25-26</b>	<b>11.65%</b>

**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	60,631,652
Total Estimated Revenues	(12,886,408)	(14,006,967)	(12,058,664)	(13,393,825)	(12,353,575)	(12,353,575)	(12,353,575)	(13,103,575)
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	47,028,077
					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	81,443,493
Total Estimated Revenues		30,747,147	33,915,415
Designated Surplus		200,000	500,000
Tax Revenue Required		\$ 42,119,604	\$ 47,028,077



## 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
<b>From the County Taxes</b>							
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	-	-	2,714,557
<b>Net Dollar Change</b>				(289,659) Increase	(439,659)		

Cross Insurance Arena									
	From the County	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	1,500,000
	Interest	688,462	579,245	-	503,820	New CIA Referendum for Modernization	503,820	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	450,000
	Non-Debt CIA CIP	50,000	80,000	-	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	146,333
	CIA Bond Interest	53,572	86,498	-	34,404		34,404	34,404	34,404
	<b>Total to Cross Insurance Arena</b>	<b>3,208,507</b>	<b>3,154,216</b>	<b>-</b>	<b>2,864,557</b>		<b>2,714,557</b>	<b>2,714,557</b>	<b>2,714,557</b>

<b>INCREASE OVER FY 25-26</b>	<b>\$ (289,659)</b>
<b>FY 26-27 COUNTY ASSESSMENT</b>	<b>\$47,028,077</b>
<b>ADDITION TO THE 26-27 TAXES</b>	<b><u>-0.62%</u></b>

## Enterprise Activities-Law Enforcement

Acct #	Sheriff's Office Services	PERIOD	EMPLOYEES	2026-27 REVENUES	2026-27 EXPENSES
<b>FULL TIME CONTRACTS</b>					
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			<b>22</b>	<b>3,763,571</b>	<b>3,763,571</b>
<b>SUMMER CONTRACTS</b>					
			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			<b>4</b>	<b>125,079</b>	<b>125,079</b>
<b>TOTAL FROM NON-BUDGET ACTIVITIES</b>				<b><u>3,888,650</u></b>	<b><u>3,888,650</u></b>

## Enterprise Activities-Facilities

	<b>State Court Custodial Program</b>	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
	<b>TOTAL FROM NON-BUDGET ACTIVITIES</b>			<b>477,965</b>	<b>477,965</b>

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

## Enterprise Activities-Cross Insurance Arena

	<b>Cross Insurance Arena</b>		<b>FY 25-26</b>	<b>FY 26-27</b>
	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
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
56320	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
<b>TOTAL GRANT FUNDED PROGRAMS</b>			<b>4,206,217</b>	<b>4,206,217</b>

**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%	157,609	10.88%
Bridgton	2,178,850,000	1,065,725	2,285,800,000	4.9%	1,160,632	8.91%
Brunswick	4,140,700,000	2,025,310	4,688,250,000	13.2%	2,380,495	17.54%
Cape Elizabeth	4,159,600,000	2,034,555	4,252,300,000	2.2%	2,159,138	6.12%
Casco	1,306,450,000	639,014	1,342,100,000	2.7%	681,461	6.64%
Chebeague Island	441,900,000	216,143	467,500,000	5.8%	237,377	9.82%
Cumberland	2,640,150,000	1,291,357	2,751,500,000	4.2%	1,397,095	8.19%
Falmouth	4,466,750,000	2,184,789	5,033,100,000	12.7%	2,555,595	16.97%
Freeport	2,631,550,000	1,287,151	3,104,800,000	18.0%	1,576,486	22.48%
Frye Island	339,400,000	166,008	355,550,000	4.8%	180,533	8.75%
Gorham	3,226,800,000	1,578,301	3,446,050,000	6.8%	1,749,758	10.86%
Gray	1,962,450,000	959,879	2,183,900,000	11.3%	1,108,892	15.52%
Harpswell	3,236,750,000	1,583,168	3,417,500,000	5.6%	1,735,262	9.61%
Harrison	1,064,250,000	520,549	1,100,600,000	3.4%	558,838	7.36%
Long Island	255,150,000	124,800	245,950,000	-3.6%	124,883	0.07%
Naples	1,605,050,000	785,066	1,761,350,000	9.7%	894,339	13.92%
New Gloucester	961,900,000	470,487	1,057,900,000	10.0%	537,157	14.17%
North Yarmouth	991,850,000	485,136	1,145,500,000	15.5%	581,636	19.89%
Portland	18,568,850,000	9,082,446	20,280,650,000	9.2%	10,297,654	13.38%
Pownal	438,000,000	214,236	495,100,000	13.0%	251,391	17.34%
Raymond	2,109,750,000	1,031,927	2,327,000,000	10.3%	1,181,552	14.50%
Scarborough	7,568,500,000	3,701,925	7,916,400,000	4.6%	4,019,612	8.58%
Sebago	862,250,000	421,746	916,700,000	6.3%	465,461	10.37%
South Portland	7,271,250,000	3,556,534	7,393,200,000	1.7%	3,753,953	5.55%
Standish	2,035,150,000	995,438	2,183,100,000	7.3%	1,108,486	11.36%
Westbrook	4,077,650,000	1,994,471	4,400,750,000	7.9%	2,234,514	12.04%
Windham	4,103,400,000	2,007,066	4,292,500,000	4.6%	2,179,549	8.59%
Yarmouth	3,177,600,000	1,554,236	3,463,700,000	9.0%	1,758,720	13.16%
	86,112,550,000	42,119,605	92,619,150,000	7.56%	47,028,077	11.65%
Tax Calculation	23-24	24-25	25-26		26-27	
Total Estimated Expend	51,474,726	51,350,607	55,713,429		60,631,652	
Total Estimated Revenue	(14,006,967)	(12,058,664)	(13,393,825)		(13,103,575)	
Tax Stabilization	(200,000)	(200,000)	(200,000)		(500,000)	Net Increase
Tax Revenue Required	<b>37,267,759</b>	<b>39,091,943</b>	<b>42,119,604</b>		<b>47,028,077</b>	<b>11.65%</b>
	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>		<b>26-27</b>	
Mil Rate	<b>0.000570995</b>	<b>0.0005103583</b>	<b>0.0004891227</b>		<b>0.0005077576</b>	
Per \$1,000	<b>0.5709954</b>	<b>0.5103583</b>	<b>0.4891227</b>		<b>0.507757598</b>	
Amount for \$500k home	\$ 285.50	\$ 255.18	\$ 244.56		\$ 253.88	
Increase		\$ (30.32)	\$ (10.62)		\$ 9.32	

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
11-120		<b>PRINCIPAL</b>								
		2020 Reissue	599,753	545,305	696,952	60,000	60,000	60,000	60,000	60,000
		2014- County CIP Debt				25,000	25,000	25,000	25,000	25,000
		2016- County CIP Debt				160,000	75,000	75,000	75,000	75,000
		2018- County CIP Debt				201,527	203,667	203,667	203,667	203,667
		2023- County CIP Debt				210,000	210,000	210,000	210,000	210,000
		MBB 2020 Debt				29,019	29,019	29,019	29,019	29,019
		2026 County CIP Debt				230,000	230,000	230,000	230,000	230,000
		<b>TOTAL BOND DEBT SERVICE</b>	<b>599,753</b>	<b>545,305</b>	<b>696,952</b>	<b>915,546</b>	<b>832,686</b>	<b>832,686</b>	<b>832,686</b>	<b>832,686</b>
11-120		<b>INTEREST</b>								
		2020 Reissue	124,200	194,482	240,923	10,017	8,192	8,192	8,192	8,192
		2014- County CIP Debt				5,850	5,225	5,225	5,225	5,225
		2016- County CIP Debt				19,212	15,563	15,563	15,563	15,563
		2018- County CIP Debt				38,052	33,046	33,046	33,046	33,046
		2023- County CIP Debt				151,925	143,000	143,000	143,000	143,000
		MBB 2020 Debt				2,327	1,901	1,901	1,901	1,901
		2026 County CIP Debt				140,000	140,000	140,000	140,000	140,000
		<b>TOTAL BOND DEBT INTEREST</b>	<b>124,200</b>	<b>194,482</b>	<b>240,923</b>	<b>367,383</b>	<b>346,927</b>	<b>346,927</b>	<b>346,927</b>	<b>346,927</b>
11-120	9205	<b>DEBT EXPENSE - LOANS</b>								
		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	-	-	-	-	-	-
		<b>TOTAL DEBT EXPENSE - LOANS</b>	<b>84,476</b>	<b>156,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11-140	5520	<b>NON-DEPARTMENTAL</b>								
		Retiree Life Insurance	11,063	11,997	13,083	10,000	11,500	11,500	11,500	11,500
11-140	5550	Unemployment Insurance	631	4,101	47,531	5,000	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	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	317,600
11-141	9500	Cross Insurance Arena Operational Subsidy	349,033	668,637	648,000	600,000	530,000	530,000	530,000	530,000
11-141	5502	Contingent Appropriation	15,000			45,000	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	100,000
11-150		Benefits / Insurance (MPFML & Workers Comp, Risk Pool)				240,000	710,870	710,870	710,870	710,870
		<b>TOTAL NON-DEPARTMENTAL</b>	<b>2,125,719</b>	<b>1,507,452</b>	<b>1,548,487</b>	<b>1,729,600</b>	<b>2,154,970</b>	<b>2,154,970</b>	<b>2,154,970</b>	<b>2,154,970</b>
		<b>TOTAL NON-DEPARTMENTAL &amp; DEBT SERVICE</b>	<b>2,934,149</b>	<b>2,404,158</b>	<b>2,486,362</b>	<b>3,012,529</b>	<b>3,334,583</b>	<b>3,334,583</b>	<b>3,334,583</b>	<b>3,334,583</b>
							322,054	322,054	322,054	322,054

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	125,000
8003	Cumberland County Soil & Water	18,000	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	10,000
	Tedford House - Homeless Shelter Brunswick	15,000	15,000	15,000	20,000	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	100,000
	Total	263,000	268,000	268,000	273,000	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.*

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
<b>Total Revenues</b>	<b>\$ 415,992</b>	<b>\$ 341,672</b>	<b>\$ 377,220</b>	<b>\$ 352,000</b>

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
<b>Total Expenses</b>	<b>\$ 672,136</b>	<b>\$ 604,502</b>	<b>\$ 703,258</b>	<b>\$ 730,576</b>

<b>Net Cost</b>	<b>\$ 256,144</b>	<b>\$ 262,830</b>	<b>\$ 326,038</b>	<b>\$ 378,576</b>
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### 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.

### 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	
	<b>6</b>	<b>2</b>	

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	446,830
			18,520	30,900	16,392	27,924	27,924	27,924	27,924
5401	Overtime	1,020	417	1,000	38	750	750	750	750
5500	Benefits	141,159	129,045	148,857	141,702	172,526	173,373	173,373	173,373
	TOTAL PERSONNEL SERVICES	521,343	504,204	602,668	556,918	648,029	648,876	648,876	648,876
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	2,917	3,976	4,500	2,332	4,500	4,500	4,500	4,500
6131	Gasoline	2,328	1,245	2,500	3,126	3,000	3,000	3,000	3,000
6231	Base Radio Repair	266	953	1,000	524	2,500	2,500	2,500	2,500
6232	Mobile Radio Repair	416	1,844	2,500	1,615	2,500	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	2,000
6501	Training Supplies	1,166	1,460	1,500	3,201	1,500	1,500	1,500	1,500
6504	Maintenance Supplies		-	1,800	-	1,800	1,800	1,800	1,800
6505	Printing & Engraving	1,026	791	2,600	3,730	2,600	2,600	2,600	2,600
6506	Postal Expenses	368							
6508	Dues	565	978	1,000	143	1,000	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	9,000
6513	Leases & Service Agreements	6,530	3,852	8,500	5,268	8,500	8,500	8,500	8,500
6800	Telephone & Communication	8,503	9,465	3,400	10,042	3,400	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	5,000	
6904	Institutional Supplies	247	96	600	371	600	600	600	600	
6913	Safety Equipment	12,210	3,760	2,300	2,661	2,300	2,300	2,300	2,300	
6914	Non-Food Items Purchases	2,055	926	1,500	2,839	1,500	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	51,700	
	CAPITAL OUTLAY									
71701	Homeland Security HazMat/WMD CIP	47,371	85,368	30,000	39,260	30,000	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	30,000	
	TOTAL DEPARTMENT	639,678	651,665	703,258	673,142	732,729	730,576	730,576	730,576	
						29,472	27,319	27,319	27,319	
						4.2%	3.9%	3.9%	3.9%	

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	446,830
	Wages & Salaries (PT)	30,900	16,392	27,924	Interns, Youth Fire	27,924	27,924	27,924
				-				
5401	Overtime	1,000	38	750		750	750	750
5510	Health Insurance	73,786	71,024	94,080		94,927	94,927	94,927
5520	Retirement	20,496	18,813	22,488		22,488	22,488	22,488
5530	Social Security	34,717	33,245	36,376		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	19,582
5500	Total Employee Benefits	<u>148,857</u>	<u>141,702</u>	<u>172,526</u>	Taxes and benefits for departmental employees.	<u>173,373</u>	<u>173,373</u>	<u>173,373</u>
	TOTAL PERSONNEL SERVICES	602,668	556,918	648,029	7.5% TOTAL	648,876	648,876	648,876
OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	4,500	2,332	4,500		4,500	4,500	4,500
6131	Gasoline	2,500	3,126	3,000	Increased based on FY24-25 usage.	3,000	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	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	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	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	1,500
6504	Maintenance Supplies	1,800	-	1,800		1,800	1,800	1,800
6505	Printing & Engraving	2,600	3,730	2,600		2,600	2,600	2,600
6508	Dues	1,000	143	1,000		1,000	1,000	1,000
6512	Training, Education, & Seminars	12,000	7,158	12,000		9,000	9,000	9,000
6513	Leases & Service Agreements	8,500	5,268	8,500		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	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	5,000
6904	Institutional Supplies	600	371	600	Consummable supplies in the shelter trailer.	600	600	600
6913	Safety Equipment	2,300	2,661	2,300		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	1,500
	TOTAL O&M	67,590	74,121	54,700		51,700	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	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	30,000
	TOTAL EMA	703,258	673,142	732,729	TOTAL	730,576	730,576	730,576
				29,472		27,319	27,319	27,319
				4.2%		3.9%	3.9%	3.9%



**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		
	Intern		6	0
Coordinates the "Deferred Disposition Program"	Staff Development Specialist	1		
	Paralegal	1		
Coordinates collection and disbursement of approx \$600,000 each year back to victims.	Legal Administrative Supervisor	1		
Has five teams of attorneys dedicated to Adult Felony and Misdemeanor, Juvenile, and Domestic Violence Crimes.	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	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	79,300
3500	Employee Benefits & Taxes	504,305	555,039	658,655	613,836	730,988	735,068	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	2,537,543
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	13,829	20,770	32,000	29,443	32,000	32,000	32,000	32,000
6301	Professional Services	-	-	1,800	-	1,800	8,300	8,300	8,300
6305	Stenographer-Transcripts	2,604	2,834	4,000	2,408	3,000	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	18,000
6308	Witness Fees & Expenses - AG	-	10,123	1,000	6,202	5,000	5,000	5,000	5,000
6309	Laboratory Tests	-	-	250	-	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	5,000
6500	Office Supplies	8,806	10,567	14,000	13,033	21,000	14,500	14,500	14,500
6505	Printing and Engraving	8,000	4,933	7,000	4,215	5,000	5,000	5,000	5,000
6506	Postal Expenses	2,578	2,263	3,000	2,733	3,000	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	8,500
6516	Restorative Justice			40,000	29,786	40,000	35,000	35,000	35,000
6509	Books, Periodicals, & Subscriptions	16,755	14,877	16,500	19,053	19,000	19,000	19,000	19,000
6511	Equipment Rental	1,029	1,176	1,300	1,188	1,350	1,350	1,350	1,350
6512	Training, Education, & Seminars	10,761	5,174	12,000	15,538	16,000	16,000	16,000	16,000
6513	Leases & Service Agreements	45,749	45,484	112,000	57,708	119,200	119,200	119,200	119,200
6800	Telephone & Communication	16,661	19,177	22,000	16,438	22,000	13,000	13,000	13,000
	TOTAL O&M	168,223	182,312	316,600	227,779	331,100	306,100	306,100	306,100

DISTRICT ATTORNEY

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	1,500
7355	Computer Hardware	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	3,950	2,042	1,500	480	1,500	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	2,845,143
						170,001	146,082	146,082	146,082
						6.3%	5.4%	5.4%	5.4%

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY		2025-26	24-25	26-27	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27	26-27 FC	26-27 FINAL
ACCT #	ACCOUNT DESCRIPTION	ADOPTED BUDGET	ACTUAL EXPENSE	BUDGET REQUEST		PRELIM	BUDGET	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	1,723,175
5205	Wages & Salaries (PT)							
5401	Overtime		20,664	-		2,000	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	79,300
					and other temporary positions			
5510	Health Insurance	413,786	386,651	478,335		482,645	482,645	482,645
5520	Retirement	93,726	86,113	99,444		99,444	99,444	99,444
5530	Social Security	131,756	125,315	138,119		137,889	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	15,090
5500	Employee Benefits & Taxes	658,655	613,836	730,988	Taxes and benefits for departmental employees.	735,068	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	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	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	8,300
6305	Stenographer- Transcripts	4,000	2,408	3,000	Court transcripts required for case preparation and appeals.	3,000	3,000	3,000
6307	Witness Fees & Expenses- DA	30,000	8,779	20,000	Allocation for legislative requirement.	18,000	18,000	18,000
6308	Witness Fees & Expenses- AG	1,000	6,202	5,000	Allocation for legislative requirement.	5,000	5,000	5,000
6309	Laboratory Tests	250		250	State legislated requirement for medical testing fees for victims of crime	250	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	5,000
6500	Office Supplies	14,000	13,033	21,000	Departmental office supplies - additional public service event expenses	14,500	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	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	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	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	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	19,000
6511	Equipment Rental	1,300	1,188	1,350	Culligan water service/annual filter servicing per machine	1,350	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	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	119,200

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET	
					eProsecutor statewide licensing - (53 users/\$830/user) \$43,990 - anticipated deployment in spring 2026. \$ 43,990				
6800	Telephone & Communication	22,000	16,438	22,000	Language Translation Line, Wireless Service (7), Connection to State Metro Line (1444/yr) Increase users @ \$198/license *Move Landline Telephone services to IT.	13,000	13,000	13,000	
		-	-	-		-	-	-	
	TOTAL O&M	316,600	227,779	331,100	TOTAL	306,100	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	1,500	
7355	Computer Hardware		-						
7400	Capital Improvement Program	-	-	-		-	-	-	
	TOTAL CAPITAL OUTLAY	1,500	480	1,500	TOTAL	1,500	1,500	1,500	
	TOTAL DISTRICT ATTORNEY	2,699,061	2,471,548	2,869,063	TOTAL	2,845,143	2,845,143	2,845,143	
				170,001		146,082	146,082	146,082	
				6.3%		5.4%	5.4%	5.4%	

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

EXEC-ADMINISTRATION

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

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 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	1,200
6506-01	Postal Expenses	3,000	149	1,000	Departmental postage costs.	1,000	1,000	1,000
6507-01	Advertising	1,000	556	750	Legal notices.	750	750	750
6508-01	Dues	42,000	42,956	44,000	Professional Memberships	44,000	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	100
6512-01	Training, Education, & Seminars	5,000	1,079	4,000	MCCA Convention, MMA, ICMA & NACO conference	4,000	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	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	2,500
	TOTAL O&M	174,200	155,502	202,350		186,350	186,350	186,350
	TOTAL ADMINISTRATION	1,043,992	998,978	1,235,495	TOTAL	1,221,283	1,221,283	1,221,283

191,503  
18.3%

177,291 177,291 177,291  
17.0% 17.0% 17.0%

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	426,263
5500	Employee Benefits & Taxes	149,160	146,161	183,158	158,366	192,158	193,192	193,192	193,192
	TOTAL PERSONNEL SERVICES	512,190	512,740	592,774	537,000	618,421	619,455	619,455	619,455
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	-	7,141	4,000	4,384	4,000	4,000	4,000	4,000
6301	Professional Services	6,118	20,480	27,000	5,145	27,000	27,000	27,000	27,000
6500	Office Supplies	2,328	1,429	1,500	670	1,500	1,500	1,500	1,500
6503	Computer, Software, & Supplies	41,460	35,541	19,000	56,167	19,000	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	4,000
6514	maintenance Contracts	375,546	392,764	547,756	395,655	785,893	715,409	715,409	715,409
6811	Computer Repair	8,000	7,598	8,000	6,429	8,000	8,000	8,000	8,000
6800	Telephone & Communication	58,721	73,989	75,000	70,691	83,740	92,099	92,099	92,099
	TOTAL O&M	502,609	544,873	688,256	540,338	935,133	871,008	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	1,490,463
						272,524	209,433	209,433	209,433
						21.3%	16.3%	16.3%	16.3%

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	426,263
5510	Health Insurance	108,177	90,470	114,766		115,800	115,800	115,800
5520	Retirement	42,190	37,490	44,783		44,783	44,783	44,783
5530	Social Security	31,336	27,602	32,609		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	193,192
	TOTAL PERSONNEL SERVICES	592,774	537,000	618,421	4.3%	619,455	619,455	619,455
OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,000	4,384	4,000	Mileage Expense	4,000	4,000	4,000
6301	Professional Services	27,000	5,145	27,000	On site Technical Assistance Community GIS	27,000	27,000	27,000
6500	Office Supplies	1,500	670	1,500	General Office Supplies	1,500	1,500	1,500
6503	Computer, Software, & Supplies	19,000	56,167	19,000	Software, upgrades and licensing	19,000	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	4,000
6514	Maintenance Contracts	547,756	395,655	785,893	Public Safety software packages, email, & data sharing	715,409	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
		-		-			-	-
6800	Telephone & Communication	75,000	70,691	83,740	System wide internet, wireless access and fiber lines	92,099	92,099	92,099
					County Phone System	8,359		
	TOTAL O&M	688,256	540,338	935,133	TOTAL	871,008	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	1,490,463
				272,524		209,433	209,433	209,433
				21.3%		16.3%	16.3%	16.3%

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	669,693
5500	Employee Benefits & Taxes	134,150	185,722	254,367	231,323	274,965	276,316	276,316	276,316
	TOTAL PERSONNEL SERVICES	512,530	690,263	902,818	821,262	944,657	946,008	946,008	946,008
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,599	451	2,500	1,151	2,500	2,500	2,500	2,500
6301	Professional Services	23,449	19,069	37,000	18,971	37,000	40,252	40,252	40,252
6500	Office Supplies	3,105	4,393	4,500	3,275	4,500	4,500	4,500	4,500
6505	Printing & Engraving	130	31	175	43	175	175	175	175
6506	Postal Expenses	182	222	250	237	250	250	250	250
6508	Dues	183	1,315	2,000	2,709	2,800	2,800	2,800	2,800
6509	Books, Periodicals, & Subscriptions	3,042	209	4,150	-	8,950	17,786	17,786	17,786
6512	Training, Education, & Seminars	4,056	12,574	15,900	1,877	15,000	15,900	15,900	15,900
6513	Leases & Service Agreements	1,958	1,500		1,539	1,950	1,950	1,950	1,950
6515	Wellness	10,745	9,595		12,613	13,000	13,000	13,000	13,000
6800	Telephone & Communication	308	914	-	1,136	1,752	1,752	1,752	1,752
	TOTAL O&M	48,758	50,273	78,905	43,551	87,877	100,865	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	7,000
	TOTAL CAPITAL OUTLAY	4,288	2,552	7,000	1,693	7,000	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	1,053,873
						50,812	65,151	65,151	65,151
						5.1%	6.6%	6.6%	6.6%

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	669,693	
5510	Health Insurance	133,233	124,033	150,029		151,380	151,380	151,380	
5520	Retirement	60,988	53,145	64,146		64,146	64,146	64,146	
5530	Social Security	49,607	44,058	51,232		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	9,558	
5500	Employee Benefits & Taxes	<u>254,367</u>	<u>231,323</u>	<u>274,965</u>	Benefits and taxes for departmental employees.	<u>276,316</u>	<u>276,316</u>	<u>276,316</u>	
	TOTAL PERSONNEL SERVICES	902,818	821,262	944,657	4.6% TOTAL	946,008	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	2,500	
6301	Professional Services	37,000	18,971	37,000	Flores Section 125 FSA Admin Fee 875 Flores Section 125 HRA Admin Fee 500 Flores Debit Card Fee 1,638 ACA PCORI Annual Fee 94 Employee Advisory Committee 25,000 Union Negotiation Consultations 5,000 Affiliated EAP - Critical Incidents 1,000 Affirmative Action Plan Preparation 3,450 J.J. Keller 180 DISA - Drug & Alcohol Program - Fee & Random Tests 750 HR Consultants - training, investigations, services <u>1,765</u> \$ 40,252	40,252	40,252	40,252	
6500	Office Supplies	4,500	3275	4,500	HR Office Supplies	4,500	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	175
6506	Postal Expenses	250	237	250	HR Postage expenses	250	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	1,950
6515	Wellness	10,000	12,613	13,000	Wellness (gym/health reimbursement)	13,000	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	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	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	7,000
	Safety Program				Safety training program			
		-	-	-		-	-	-
		7,000	1,693	7,000	TOTAL	7,000	7,000	7,000
		988,723	866,506	1,039,534	TOTAL	1,053,873	1,053,873	1,053,873
				50,812		65,151	65,151	65,151
				5.1%		6.6%	6.6%	6.6%

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
<b>ENTERPRISE</b>			477,965
<b>TOTAL DEPT</b>			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			
		<b>19</b>	<b>0</b>	<b>4</b>	<b>5</b>

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

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	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	35,000
5510	Health Insurance	329,011	307,318	391,738		346,778	346,778	346,778
5520	Retirement	127,447	114,275	146,651		147,504	147,504	147,504
5530	Social Security	105,788	95,527	115,420		113,305	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	607,587
	TOTAL PERSONNEL SERVICES	1,978,939	1,839,803	2,162,566	9.3% TOTAL	2,088,703	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 Oil & grease for Sheriff vehicles. \$ 9,000	18,000	18,000	18,000
6132	Vehicle Repair	120,000	18,859	110,000	Parts and labor for automobile and machine repair. \$ 10,000 Sheriff Administration/ Support Services \$ 7,500 Sheriff Law Enforcement \$ 27,000 Sheriff General \$ 7,500 Tires for all County vehicles. \$ 50,000	102,000	102,000	102,000
6301	Professional Services	10,500	40,932	18,000	Consultants: chemical, etc. \$ 8,100 Indoor Air Quality tests. \$ 1,900 Professional Cleaning services \$ 3,000	18,000	18,000	18,000

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.		15,000	15,000
					Courthouse/Northport	\$ 9,500		
					Communications	\$ 3,500		

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
					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	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	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	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	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	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	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	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	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	18,000
6608	Elevator Repair	10,000	\$ 8,149	10,000	Non-contract repairs \$ 10,000	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	5,000
6612	Furniture Repair	3,000	2,383	3,000	Repair material for any County furniture. \$ 3,000	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	2,880
6801	Electricity Utility	150,000	120,841	150,000	Electricity costs for county properties Communications CCCH/Northport LEC	150,000	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	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	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	42,000
6805	Rubbish Removal	24,000	14,239	20,000	Courthouse/Northport Law Enforcement Center/Communication Corrections \$ 20,000	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	5,500
6906	Paper Goods	10,000	5,004	10,000	Toilet paper, sanitary napkins, paper towels. \$ 10,000	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	8,000
6909	Clothing- Cleaning	750	-	750	Mechanic Uniforms. And rags \$ 750	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	6,000
		-	-	-		-	-	-
	TOTAL O&M	1,022,909	1,120,273	957,850	TOTAL	881,530	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	2,970,233
		14		3.9%		(31,614)	(31,614)	(31,614)
						-1.1%	-1.1%	-1.1%

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



# 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	<u>328</u>		
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	<i>varies</i>		
		1	0

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

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	61,251
5205-03	Temporary							
5401-03	Overtime	4,120	1,541	2,500	Wages for required overtime work.	2,500	2,500	2,500
5510	Health Insurance	22,667	24,019	28,222		28,476	28,476	28,476
5520	Retirement	5,637	5,597	6,219		6,219	6,219	6,219
5530	Social Security	4,757	5,084	4,877		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	39,572
	TOTAL PERSONNEL	98,234	94,347	103,069	5% TOTAL	103,323	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	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	146,698
				6,710			6,164	6,164	6,164
				4.8%			4.4%	4.4%	4.4%

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

	Personnel	
	Full Time	Part Time
Coordinate agendas and provide analysis for all Sheriff Office Activities Provide leadership for strategic planning and budget development and implementation Lead and coordinate Sheriff initiatives for more contracts with communities for cost efficient, effective delivery of law enforcement services.	SHERIFF	1
	CHIEF DEPUTY	1
	ADMINISTRATIVE INVESTIGATOR	1
	ADMINISTRATIVE LIEUTENANT	1
	EXECUTIVE ASSISTANT	1
	INVESTIGATIONS CLERK	1
	RECEPTION/CLERK	1
	CAPTAIN-SUPPORT SERVICES	1
	ACCREDITATION COORD	1
	ADMINISTRATIVE SERGEANT	1
	MEDIA SPECIALIST	1
	IA ANALYST	1
	ADMINISTRATIVE ASSISTANT	1
ADMINISTRATIVE TRAINING ASSISTANT	0.5	
STAFF DEVELOPMENT SPECIALIST	2	
	15.5	

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

ADMINISTRATION/ SUPPORT SERVICES

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	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	\$ 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	7,000
5510	Health Insurance	186,869	173,359	263,128		265,499	265,499	265,499
5520	Retirement	75,056	61,519	98,450		98,450	98,450	98,450
5530	Social Security	74,165	66,777	89,653		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	22,035
Benefits								
5500-05	Employee Benefits & Taxes	373,288	339,203	473,266	Taxes and benefits for agency employees.	475,637	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	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	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	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	30,800

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2025-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSE	26-27 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	26-27 PRELIM	26-27 FC BUDGET	26-27 FINAL BUDGET
					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	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	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	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	3,500
6507-05	Advertising Expense	1,500	750	1,500	Recruiting and other necessary advertisements for Sheriff's Office.	1,500	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	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	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	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	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	77,532
6908-05	Clothing- Uniforms	3,000	1,884	3,000	Provided to staff.	3,000	3,000	3,000

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
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	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	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	3,000
		-	-	-		-	-	-
	TOTAL O&M	298,587	321,445	316,238	TOTAL	217,932	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	3,000
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	3,000	78	3,000		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	1,911,297
				272,097		218,954	218,954	218,954
				16.1%		12.9%	12.9%	12.9%

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				
<b>ENTERPRISE</b>				3,888,650
				\$ 3,888,650

### EXPENSES

26-27

Labor	O&M	Capital	TOTAL
6,901,828	619,656	681,100	8,202,584
<b>ENTERPRISE</b>			3,888,650
<b>TOTAL DEPT.</b>			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>
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### 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	4,075,302
5401-06	Overtime	939,084	426,081	694,913	437,782	694,913	664,913	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	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	6,901,828
OPERATIONS & MAINTENANCE									
6130-06	Transportation & Lodging	14,316	27,217	25,000	21,709	29,840	27,840	27,840	27,840
6131-06	Gas, Oil, & Grease	259,955	218,533	231,417	222,538	231,417	226,417	226,417	226,417
6232-06	Electronic Equipment Repair	18,244	17,424	17,000	19,385	19,100	19,100	19,100	19,100
6501-06	Training Supplies	5,902	1,796	6,000	9,667	10,000	10,000	10,000	10,000
6314-06	Ammunition	55,620	55,074	55,922	58,805	56,400	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	138,349
6512-06	Training, Education, & Seminars	55,296	46,565	57,200	51,569	63,500	60,000	60,000	60,000
6905-06	Medical Supplies	781	1,713	3,500	1,856	3,500	3,500	3,500	3,500
6908-06	Clothing- Uniforms	44,658	24,117	37,000	42,044	39,000	39,000	39,000	39,000
6910-06	Criminal Investigation	22,861	32,545	40,470	43,965	18,050	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	21,000
6950-06	CALEA Expenses								
TOTAL O&M		505,137	458,289	633,616	560,909	630,156	619,656	619,656	619,656
CAPITAL OUTLAY									
7345-06	Vehicles	422,705	331,200	640,000	540,758	631,000	631,000	631,000	631,000
7350-06	Office Equipment	643	623	4,000	1,275	4,000	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	20,600
7367	Dive Team	7,224	2,687	5,500	5,851	7,000	7,000	7,000	7,000
7366	Emergency Services Unit	13,445	12,046	14,400	14,363	15,000	15,000	15,000	15,000
7368	Honor Guard	1,714	360	2,500	2,500	2,500	2,500	2,500	2,500
7369	VIPS	-	1,526	2,000	651	2,000	1,000	1,000	1,000
7370	Explorers								
TOTAL CAPITAL OUTLAY		469,329	376,203	686,800	586,270	682,100	681,100	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	8,202,584

422,124      378,329      378,329      378,329  
5.4%          4.8%          4.8%          4.8%

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	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	664,913
5510	Health Insurance	1,097,321	939,581	1,237,031		1,237,031	1,237,031	1,237,031
5520	Retirement	504,393	531,960	558,527		558,527	558,527	558,527
5530	Social Security	339,529	319,322	364,921		362,626	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	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	2,161,613
	TOTAL PERSONNEL SERVICES	6,503,839	6,169,678	6,934,123	6.6% TOTAL	6,901,828	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	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 Radar Calibration (increased) cables/license/subscription/EDR Cables/Licenses	\$ 6,500 \$ 5,600 \$ 7,000	19,100	19,100
6501-06	Training Supplies	6,000	9,667	10,000	Training Supplies/rentals Targets, Gun Cleaning Materials First Aid/CPR/AED Supplies Sims Equipment Training Ammo	\$ 4,500 \$ 1,500 \$ 2,000 \$ 2,000	10,000	10,000
6314	Ammunition	55,922	58,805	56,400	Required firearm training- Law Enforcement 9mm Training Ammo 9mm Duty Ammo Shotgun Training Shotgun Duty Rifle 223 cal Training Rifle 223 cal Duty Rifle .308 cal Less Lethal ESU- Smoke, Non-Lethal, Distraction Devices and Gas (Increased Cost of Product)	\$ 22,000 \$ 3,000 \$ 1,500 \$ 1,500 \$ 5,000 \$ 3,000 \$ 8,500 \$ 2,000 \$ 9,900	56,400	56,400

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

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		18,177,217	7,699,093	72,500	25,948,810
Term Reimbursements	825	-	-	-					
US Marshall Service	-	1,042,140	1,149,750	750,000					
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	21,029,821					
Tax Stabilization/Undesignated				200,000					
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,948,810					
						<b>TOTAL DEPT.</b>			25,948,810

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	10,752,163
5401	Overtime	\$ 1,546,935	\$ 846,208	1,636,032	1,001,608	1,674,349	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	5,750,705
	TOTAL PERSONNEL SERVICES	12,125,622	13,164,530	16,111,791	15,174,408	17,966,067	17,966,067	17,966,067	18,177,217
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	\$ 12,421	\$ 8,739	14,500	8,993	14,500	10,000	10,000	10,000
6131	Gas, Oil, & Grease	\$ 28,215	\$ 32,161	27,500	24,820	27,500	27,500	27,500	27,500
6132	Vehicle Repair	\$ 21,967	\$ 58,345	10,000	8,758	10,000	10,000	10,000	10,000
6231	Base Radio Repair	\$ 3,751	\$ 122	3,500	(544)	3,500	3,500	3,500	3,500
6300	Audit Services	\$ -	\$ -	2,000	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	30,000
6302	Legal Services	\$ 4,095	\$ 21,471	20,000	40,487	20,000	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	4,417,850
6304	Security Services	\$ 2,086	\$ 2,106	2,000	2,042	2,000	2,000	2,000	2,000
6400	Insurance- Building & Contents	\$ 92,661	\$ 94,060	100,234	93,878	130,879	130,879	130,879	130,879
6401	Insurance- Liability	\$ 191,003	\$ 182,641	194,633	182,288	237,633	237,633	237,633	237,633
6402	Insurance- Vehicle	\$ 6,386	\$ 17,727	18,890	17,693	24,890	24,890	24,890	24,890
6500	Office Supplies	\$ 17,788	\$ 22,023	20,000	19,921	20,000	20,000	20,000	20,000
6501	Training Supplies	\$ 10,822	\$ 6,182	12,000	15,014	12,000	12,000	12,000	12,000
6504	Maintenance Supplies	\$ 6,163	\$ 8,850	15,500	5,242	15,500	15,500	15,500	15,500
6505	Printing & Engraving	\$ 565	\$ 1,323	1,000	1,895	1,500	1,500	1,500	1,500
6506	Postal Expense	\$ 17,715	\$ 11,111	5,500	15,330	15,500	15,000	15,000	15,000
6507	Advertising	\$ 599	\$ 377	1,000	-	1,000	1,000	1,000	1,000
6508	Dues	\$ 3,042	\$ 2,104	1,550	1,761	1,550	1,550	1,550	1,550
6509	Book Periodicals Subscriptions	\$ -	\$ -	-	-	10,350	10,350	10,350	10,350
6510	Tools & Implements	\$ 2,053	\$ 4,222	3,750	6,292	3,750	3,750	3,750	3,750
6511	Equipment Rental	\$ 12,395	\$ 17,473	12,600	16,133	12,600	12,600	12,600	12,600
6512	Training, Education, & Seminars	\$ 40,784	\$ 55,727	36,100	80,829	125,244	110,000	110,000	110,000
6514	Maintenance Contracts	\$ 69,472	\$ 71,756	43,000	65,385	65,000	65,000	65,000	65,000
6600	Cleaning & Sanitary	\$ 106,427	\$ 100,488	100,000	91,203	100,000	100,000	100,000	100,000
6601	Snow removal & Grounds	\$ 2,636	\$ 3,024	6,000	2,863	6,000	5,000	5,000	5,000
6602	Lots & Grounds Maintenance	\$ 4,154	\$ 515	3,000	4,569	3,000	3,000	3,000	3,000
6603	Building & Structure Repair	\$ 23,348	\$ 26,508	25,000	60,580	30,000	30,000	30,000	30,000
6604	Heating & Cooling Repair	\$ 28,809	\$ 25,314	45,000	52,477	45,000	45,000	45,000	45,000

6605	Electrical Repair	\$ 28,703	\$ 44,040	45,000	27,035	45,000	35,000	35,000	35,000	
6606	Painting Repair	\$ 18,655	\$ 2,446	15,000	1,151	15,000	15,000	15,000	15,000	
6607	Plumbing Repair	\$ 11,670	\$ 15,675	14,000	10,599	14,000	14,000	14,000	14,000	
6609	Equipment Repair	\$ 31,640	\$ 72,340	3,500	16,942	35,000	25,000	25,000	25,000	
6800	Telephone & Communication	\$ 40,708	\$ 36,793	2,300	32,270	23,000	23,000	23,000	23,000	
6801	Electricity Utility	\$ 67,655	\$ 207,057	200,000	254,496	225,000	230,000	230,000	230,000	
6802	Gas Utility	\$ 146,717	\$ 222,672	175,000	266,905	230,000	245,000	245,000	245,000	
6803	Water Utility	\$ 17,015	\$ 18,350	19,775	25,133	25,000	25,000	25,000	25,000	
6804	Sewer Utility	\$ 121,529	\$ 126,639	130,000	177,833	140,000	160,000	160,000	160,000	
6805	Rubbish Removal	\$ 35,975	\$ 31,731	29,500	37,823	35,000	35,000	35,000	35,000	
6806	Fuel Oil	\$ 5,392	\$ 2,862	3,000	-	3,000	2,000	2,000	2,000	
6900	Alternative Sentencing	\$ -	\$ -	5,610	-	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	875,000	
6904	Institutional Supplies	\$ 73,048	\$ 30,518	39,000	54,355	39,000	39,000	39,000	39,000	
6907	Clothing- Inmates	\$ 21,826	\$ 15,374	29,000	35,063	29,000	29,000	29,000	29,000	
6908	Clothing- Uniforms	\$ 83,583	\$ 63,974	65,000	76,778	65,000	65,000	65,000	65,000	
6912	Booking Supplies	\$ 11,992	\$ 15,192	15,000	13,925	15,000	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	65,000	
6917	PREA/ACA	\$ 6,750	\$ -	13,000	13,186	13,000	13,000	13,000	13,000	
9954	Drug Testing	\$ 4,584	\$ 11,877	10,000	5,910	10,000	10,000	10,000	10,000	
6950	Pre-Trial Expenses	\$ 361,934	\$ 373,218	335,000	359,268	381,981	405,981	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	7,699,093	
	CAPITAL OUTLAY									
7305	Cameras	\$ -	\$ -	9,000	7,833	9,000	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	3,500	
7360	Safety Equipment	\$ 21,182	\$ 18,294	25,000	18,938	25,000	25,000	25,000	25,000	
7325	Furniture & Fixtures	\$ 11,211	\$ 5,041	11,000	-	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	24,000	
7410	Fixtures/CIP					-				
	TOTAL CAPITAL OUTLAY	85,045	57,496	119,300	77,370	119,300	72,500	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	25,948,810	
						2,833,671	2,688,627	2,688,627	2,899,777	
						12.3%	11.7%	11.7%	12.6%	

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	10,735,523
5401	Overtime			16,640	SO Request: Transition 4 Cos to Program positions (difference \$2/hr)	16,640	16,640	16,640
		1,636,032	1,001,608	1,674,349		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	2,793,989
5520	Retirement	1,326,624	1,165,654	1,541,719		1,541,719	1,541,719	1,570,219
5530	Social Security	860,057	785,540	941,705		941,705	941,705	949,355
5540	Workers Comp	286,000	305,531	305,000		305,000	305,000	380,000
5560	Deferred Comp	19,899	3,098	9,003		9,003	9,003	9,003
	Maine Paid Leave			48,139		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	5,750,705
	TOTAL PERSONNEL SERVICES	16,111,791	15,174,408	17,966,067	11.5% TOTAL	17,966,067	17,966,067	18,177,217
	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	10,000
6131	Gas, Oil, & Grease	27,500	24,820	27,500	Fuel expenses for inmate transports	27,500	27,500	27,500
6132	Vehicle Repair	10,000	8,758	10,000	Repairs to transport vehicles	10,000	10,000	10,000

6231	Radio Repair	3,500	(544)	3,500	Repairs for hand-held radios		3,500	3,500	3,500
6232									
6300	Audit Services	2,000	2,000	2,000	Portion of overall County audit expenses		2,000	2,000	2,000
6301	Professional Services	5,000	7,153	30,000	Miscellaneous professional services	\$ 5,000	30,000	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	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	4,417,850
6304	Security Services	2,000	2,042	2,000	Alarm monitoring		2,000	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	130,879
6401	Insurance- Liability	194,633	182,288	237,633	Portion of overall County P&L Insurance		237,633	237,633	237,633
6402	Insurance- Vehicle	18,890	17,693	24,890	Portion of overall County P&L Insurance		24,890	24,890	24,890
6500	Office Supplies	20,000	19,921	20,000	Miscellaneous office supplies		20,000	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	12,000
6504	Maintenance Supplies	15,500	5,242	15,500	Minor maintenance supplies		15,500	15,500	15,500
6505	Printing & Engraving	1,000	1,895	1,500	Forms and certificates of achievement		1,500	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	15,000
6507	Advertising	1,000	-	1,000	Various advertising for jail activities		1,000	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	1,550

6509	Book Periodicals Subscriptions	-	-	10,350	Power DMS (Licensing Manual and fees) \$ 6,000 Tracwire (Field Training Software) \$ 4,350	10,350	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	3,750
6511	Equipment Rental	12,600	16,133	12,600	Rental of various equipment used in the facility.	12,600	12,600	12,600
6512	Training, Education, & Seminars	36,100	80,829	125,244	Tuition Reimbursement \$ 10,000 Seminars/Courses (Career and skills enhancement) \$ 20,000 MCJA Phase I & II (Transport Certifications (\$350/ea Class= \$700 x 10 employees ACA Conference Registration OCAT/PATH/PPBT (3-year instructor recertification) \$299 per specialty/per instructor/ 5 instructors each specialty FBILEEDA Supervisor Training \$795/class x 8 supervisors attending Lexipol (Police One/Corrections One) Online Training \$ 34,275 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 \$ 25,000	110,000	110,000	110,000
6514	Maintenance Contracts	43,000	65,385	65,000	HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers	65,000	65,000	65,000
6600	Cleaning & Sanitary	100,000	91,203	100,000	Supplies for the upkeep of the jail complex	100,000	100,000	100,000
6601	Snow removal & Grounds	6,000	2,863	6,000	Removal of snow on the complex	5,000	5,000	5,000
6602	Lots & Grounds Maintenance	3,000	4,569	3,000	Various supplies - loam, seed, hardscape	3,000	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	30,000
6604	Heating & Cooling Repair	45,000	52,477	45,000	Heating and Cooling repair for jail	45,000	45,000	45,000

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

6912	Booking Supplies	15,000	13,925	15,000	Supplies associated with intake bookings	15,000	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	65,000	
6917	PREA/ACA	13,000	13,186	13,000	Costs associated with National Accreditation	13,000	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	10,000	
6950	Pre-Trial Expenses	335,000	359,268	381,981	Contract with Maine Pre-Trial, Safe Reentry	405,981	405,981	405,981	
	TOTAL O&M	6,817,942	7,324,937	7,797,337		7,699,093	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	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	3,500	
7360	Safety Equipment	25,000	18,938	25,000	Various forms of safety equipment of the jail	25,000	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	11,000	
7355	Computer Hardware	30,000	8,088	30,000	Annual upkeep and replacement of computer hardware in jail	24,000	24,000	24,000	
7410	Fixtures/CIP	-	-	-		-	-	-	
	TOTAL CAPITAL OUTLAY	119,300	77,370	119,300	TOTAL	72,500	72,500	72,500	
	TOTAL JAIL	23,049,033	22,576,715	25,882,704	TOTAL	25,737,660	25,737,660	25,948,810	
				2,833,671		2,688,627	2,688,627	2,899,777	
				12.3%		11.7%	11.7%	12.6%	

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"> <li>Portland</li> <li>South Portland</li> <li>Cape Elizabeth</li> <li>Scarborough</li> <li>Westbrook</li> <li>Windham</li> </ul> <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>	Full Time	Part Time	ENTERPRISE
		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								
5120-08	Wages & Salaries(FT)	227,855	265,764	348,665	264,637	339,313	339,313	339,313	339,313
5401-08	Overtime	-	-	-	7,926	9,900	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	133,484
	TOTAL PERSONNEL SERVICES	307,771	357,025	454,870	373,163	482,043	482,697	482,697	482,697
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	22,166	21,745	37,000	34,308	55,000	55,000	55,000	55,000
6500-08	Office Supplies	1,179	681	1,500	1,283	1,500	1,500	1,500	1,500
6505-08	Printing & Engraving	-	1,290	750	639	750	750	750	750
6506-08	Postal Expenses	1,435	5,050	13,460	6,690	13,460	13,460	13,460	13,460
	NEW LINE ITEM Training, Education, & Seminars			1,000	592	1,350	1,350	1,350	1,350
6800-08	Telephone & Communication	1,794	1,649	2,007	1,764	3,933	3,933	3,933	3,933
6908-08	Clothing- Uniforms	1,200	1,240	1,600	800	1,600	1,600	1,600	1,600
	TOTAL O&M	27,774	31,655	57,317	46,075	77,593	77,593	77,593	77,593
	CAPITAL OUTLAY								
7350-08	Office Equipment		274	2,000	-	2,000	2,000	2,000	2,000
	TOTAL CAPITAL OUTLAY	-	274	2,000	-	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	562,290
						47,450	48,104	48,104	48,104
						9.2%	9.4%	9.4%	9.4%

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	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	9,900
5510	Health Insurance	50,771	44,152	72,610		73,264	73,264	73,264
5520	Retirement	25,501	24,720	34,263		34,263	34,263	34,263
5530	Social Security	20,509	20,677	25,957		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	133,484
	<b>TOTAL PERSONNEL SERVICES</b>	<b>454,870</b>	<b>373,163</b>	<b>482,043</b>		<b>482,697</b>	<b>482,697</b>	<b>482,697</b>
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	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	1,500
6505-08	Printing & Engraving	750	639	750		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	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	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	3,933
							CIVIL PROCESS	
6908-08	Clothing- Uniforms	1,600	800	1,600	Uniform and clothing expenses - 4 @ \$400	1,600	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	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	2,000
	TOTAL CAPITAL OUTLAY	2,000	-	2,000	\$ 1,500 TOTAL	2,000	2,000	2,000
	TOTAL CIVIL PROCESS	514,187	419,239	561,636	TOTAL	562,290	562,290	562,290
				47,450		48,104	48,104	48,104
				9.2%		9.4%	9.4%	9.4%

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	453,418
5401	Overtime							
5510	Health Insurance	140,934	123,798	163,847		149,558	149,558	149,558
5520	Retirement	36,663	28,972	39,612		34,149	34,149	34,149
5530	Social Security	36,793	30,156	38,784		34,686	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	1,936
5500	Employee Benefits & Taxes	218,580	188,041	244,179	Taxes and benefits for departmental employees.	220,329	220,329	220,329
	TOTAL PERSONNEL SERVICES	699,538	601,076	751,157	7.4% TOTAL	673,747	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	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	6,000
6505	Printing & Engraving	700	654	700	Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget)	700	700	700
6506	Postal Expenses	12,000	8,090	12,000	Registry postal costs in mail back of original docs	12,000	12,000	12,000
6507	Advertising							

REGISTRY OF DEEDS

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	500	
6512	Training & Education	2,500	1,573	2,500	Seminars & Supervisor Training, PRIA Conference, MCCA Convention, MMA convention	2,500	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	125,000	
6800	Telephone & Communication	7,500	5,425	1,680	Cell Phone Stipend 40/month, Avenu Internet - Avenu	1,680	1,680	1,680	
	TOTAL O&M	154,700	151,995	153,880	TOTAL	153,880	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	4,000	
	TOTAL CAPITAL OUTLAY	4,000	638	4,000	TOTAL	4,000	4,000	4,000	
	TOTAL DEEDS	858,238	753,709	909,037	TOTAL	831,627	831,627	831,627	
				50,799		(26,611)	(26,611)	(26,611)	
				5.9%		-3.1%	-3.1%	-3.1%	

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:			2024*	2024-2025	PROBATE		Full Time	Part Time
Estate Matters			1311	1620	REGISTER OF PROBATE	1		
Guardianship Matters			907	843	DEPUTY REGISTER	1		
Name Changes			290	464	CLERK II	3	1	
Adoption Matters			41	90	JUDGE OF PROBATE	1		
Foreign Domiciliary			50	75	LEGAL ASSISTANT	1		
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	547,351
5500	Employee Benefits & Taxes	153,779	173,705	209,573	173,755	210,230	211,383	211,383	211,383
	TOTAL PERSONNEL SERVICES	578,503	639,213	739,742	661,204	757,581	758,734	758,734	758,734
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging		563	1,500	-	1,500	1,500	1,500	1,500
6301	Professional Services		6,585	7,000	8,449	8,500	8,500	8,500	8,500
6305	Stenographer - Transcripts		1,015	1,250	-	1,250	1,250	1,250	1,250
6306	Attorneys - Court Appointed		145,900	130,000	115,748	130,000	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	8,000
6505	Printing & Engraving		1,294	1,000	761	1,000	1,000	1,000	1,000
6506	Postal Expenses		15,411	15,000	15,556	18,000	18,000	18,000	18,000
6507	Advertising		8,487	9,000	10,494	10,000	10,000	10,000	10,000
6508	Dues		500	600	400	500	500	500	500
6509	Books, Periodicals, & Subscriptions		7,550	8,000	8,367	8,200	8,200	8,200	8,200
6512	Training, Education, & Seminars		632	1,000	871	1,000	1,000	1,000	1,000
6513	Leases & Service Agreements		1,373	1,400	1,376	1,400	1,400	1,400	1,400
6700	Abstract Fees		17,361	20,000	17,590	20,000	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	40,000
	TOTAL O&M	-	254,179	245,200	221,091	250,900	249,350	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	1,008,084
						23,539	23,142	23,142	23,142
						2.4%	2.3%	2.3%	2.3%

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	547,351
5510	Health Insurance	128,676	106,473	127,946		129,099	129,099	129,099
5520	Retirement	31,215	26,477	32,426		32,426	32,426	32,426
5530	Social Security	40,558	36,588	41,872		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	7,986
5500	Employee Benefits & Taxes	209,573	173,755	210,230	Benefits and taxes for departmental employees.	211,383	211,383	211,383
	<b>TOTAL PERSONNEL SERVICES</b>	<b>739,742</b>	<b>661,204</b>	<b>757,581</b>	2.4% <b>TOTAL</b>	<b>758,734</b>	<b>758,734</b>	<b>758,734</b>
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	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	8,500
6305	Stenographer - Transcripts	1,250	-	1,250	Expenses for recording and transcription requested by the Judge.	1,250	1,250	1,250

REGISTRY OF PROBATE

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	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	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	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	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	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	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	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	1,000	
6513	Leases & Service Agreements	1,400	1,376	1,400	Photocopier	1,400	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	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	40,000	
		-	-	-		-	-	-	
	TOTAL O&M	245,200	221,091	250,900	TOTAL	249,350	249,350	249,350	
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		-		Judges chambers, lights, chair paint				

REGISTRY OF PROBATE

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	
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	1,008,084
				23,539		23,142	23,142	23,142	
				2.4%		2.3%	2.3%	2.3%	

REGISTRY OF PROBATE



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

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	445,523
5401	Overtime	515	-	515	Wages for required overtime work.	515	515	515
5510	Health Insurance	71,931	66,463	107,813		107,813	107,813	107,813
5520	Retirement	35,402	32,522	46,807		46,807	46,807	46,807
5530	Social Security	25,731	24,882	34,122		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	188,742
	TOTAL PERSONNEL SERVICES	562,116	454,758	634,780	12.9%	634,780	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	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	52,650
6401	Insurance- Liability							
6500	Office Supplies	4,000	3,801	4,000	Departmental office supply costs.	4,000	4,000	4,000
6505	Printing & Engraving	550	888	850	Envelope, pr checks, ap checks and printing . NO Budget Books	850	850	850
6506	Postal Expenses	5,500	6,767	6,500	Postage and courier costs. (Northport added)	6,500	6,500	6,500
6508	Dues	1,700	1,380	2,000	GFOA Membership for Finance and County	2,000	2,000	2,000
6512	Training, Education, & Seminars	3,200	1,145	3,000	NESGFOA Conference, day classes	3,000	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	208,495	
6800	Telephone & Communication	2,500	2,512	2,550	Phone expenses. Cell phone \$40 stipend	2,550	2,550	2,550	
	TOTAL O&M	152,882	141,869	228,045		283,045	283,045	283,045	
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	1,000	186	1,000	Office replacement needs.	1,000	1,000	1,000	
	CAPITAL OUTLAY	1,000	186	1,000		1,000	1,000	1,000	
	TOTAL FINANCE	715,998	596,813	863,825	TOTAL	918,825	918,825	918,825	
				147,827		202,827	202,827	202,827	
				20.6%		28.3%	28.3%	28.3%	

*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
		<b>1,820,705</b>	<b>1,868,686</b>

**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	
	<b>37</b>	<b>0</b>

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	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	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	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	4,248,029
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	13,290	16,576	15,000	15,528	16,000	16,000	16,000	16,000
6131	Gas, oil and Grease	385	376	400	565	500	500	500	500
6230	Radio Site Rental	96,463	103,724	120,955	116,754	128,544	128,544	128,544	128,544
6231	Base Radio Repair	5,090	5,594	10,000	9,282	10,000	10,000	10,000	10,000
6301	Professional Services	-	5,970	5,000	5,890	6,000	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	5,500
6505	Printing & Engraving	280	360	750	730	750	750	750	750
6506	Postal Expenses	66	42	250	132	200	200	200	200
6507	Advertising	-	-	-	-	-	-	-	-
6508	Dues	3,012	2,975	3,500	2,862	3,500	3,472	3,472	3,472
6509	Books, Periodicals, & Subscriptions	119	-	500	198	500	500	500	500
6511	Equipment Rental	-	-	-	-	-	-	-	-
6512	Training, Education, & Seminars	26,726	29,710	38,000	30,396	38,000	33,000	33,000	33,000
6513	Leases & Service Agreements	141,750	144,135	126,872	143,961	160,168	139,029	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	12,173
6908	Clothing & Uniforms	6,286	7,125	7,000	6,978	7,000	7,000	7,000	7,000
	TOTAL O&M	330,175	340,893	355,557	360,509	390,335	362,668	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	4,610,697
						610,573	582,906	582,906	582,906
						15.2%	14.5%	14.5%	14.5%

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	2,705,348
5205	Part-Time			-		-	-	-
5401	Overtime	229,160	202,614	239,300	Wages for required overtime work.	239,300	239,300	239,300
5510	Health Insurance	619,561	541,354	748,514		748,514	748,514	748,514
5520	Retirement	267,526	299,392	329,601		329,601	329,601	329,601
5530	Social Security	197,320	188,680	225,266		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	1,303,381
	TOTAL PERSONNEL SERVICES	3,671,233	3,579,394	4,248,029	15.7%	4,248,029	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	16,000
6131	Gas, Oil and Grease	400	565	500	Gas for Communication vehicle/the vehicle is in need of replacement	500	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	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	10,000
6301	Professional Services	5,000	5,890	6,000	Polygraph & background expenses for applicants	6,000	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	5,500
6505	Printing & Engraving	750	730	750	Business Cards Public Education materials - Code Red, What3words, etc	750	750	750
6506	Postal Expenses	250	132	200	Departmental postage expenses.	200	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	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	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	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	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	7,000
		-		-		-	-	-
	TOTAL O&M	355,557	360,509	390,335		362,668	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	4,610,697
				610,573		582,906	582,906	582,906
				15.16%		14.5%	14.5%	14.5%

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	1			
Behavioral Public Health Manager Brandon Irwin			1	
Behavioral Public Health Coord Kathryn Gallagher DV Coordinator				0.5
Jen Annis Chronic Disease Manager	1			
Bridget O'Connor Finance & Admin Assistant			1	
Sadie Dalzell SUPS Team Lead	0.5		0.5	
Angela Giordano SUPS Specialist			1	
Eilish Carpenter Tobacco Team Lead			1	
Hawa Shir Tobacco Prevention Specialist			1	
Daniel Mejia Tobacco Treatment Specialist			1	
Celena Ranger HEAL Team Lead			1	
Alexis Guy MATI Coordinator			1	
Hale Linnet School Community Builder			1	
Claire Schroeder Restorative Practices Specialist			1	
Andrew Forsthoefel			1	
	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	159,550
5205	Wages & Salaries (PT)			73,423	73,915	77,134	77,134	77,134	77,134
5401	Overtime			-	-	-	-	-	-
5500	Employee Benefits & Taxes			78,944	42,556	105,657	105,657	105,657	105,657
	TOTAL PERSONNEL SERVICES	-	-	304,177	164,690	342,341	342,341	342,341	342,341
6130	Transportation & Lodging			3,900	1,348	6,500	6,500	6,500	6,500
6500	Office Supplies			100	116	200	200	200	200
6508	Dues			2,300	1,705	2,620	2,620	2,620	2,620
6512	Training, Education, & Seminars			1,075	869	1,075	1,075	1,075	1,075
6903	Food & Groceries			1,000	-	1,000	1,000	1,000	1,000
6301	Professional Services			10,000	-	10,000	32,000	32,000	32,000
6800	Telephone & Communication			900	1,453	1,290	1,290	1,290	1,290
6950	Miscellaneous			-	9,476	-	-	-	-
	TOTAL O&M	-	-	19,275	14,967	22,685	44,685	44,685	44,685
	CAPITAL OUTLAY								
7325	Furniture & Fixtures								
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	DEPARTMENT TOTAL	-	-	323,452	179,657	365,026	387,026	387,026	387,026
						41,574	63,574	63,574	63,574
						12.9%	19.7%	19.7%	19.7%

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	159,550
5205	Wages & Salaries (PT)	73,423	73,915	77,134	DV Coordinator (Previously in Exec Budget)	77,134	77,134	77,134
5401	Overtime				Wages for required overtime work.			
5510	Health Insurance	40,006	23,603	64,955		64,955	64,955	64,955
5520	Retirement	15,333	4,773	16,240		16,240	16,240	16,240
5530	Social Security	17,231	8,596	18,106		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	6,356
5500	Employee Benefits & Taxes	78,944	42,556	105,657	Taxes and benefits for departmental staff.	105,657	105,657	105,657
	TOTAL PERSONNEL SERVICES	304,177	164,690	342,341	12.5%	342,341	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	6,500
6500	Office Supplies	100	116	200	Departmental office supply costs.	200	200	200
6508	Dues	2,300	1,705	2,620	\$1475 NACCHO, \$600 MPHA, \$230 APHA, \$317 Zoom,	2,620	2,620	2,620
6512	Training, Education, & Seminars	1,075	869	1,075	\$675 APHA conference + \$400 for other	1,075	1,075	1,075
6903	Food & Groceries	1,000	-	1,000	Staff retreat, community events, and other internal	1,000	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	32,000
6800	Telephone & Communication	900	1,453	1,290	\$43 per person (Jen, Liz, .5 Sadie)	1,290	1,290	1,290
6950	Miscellaneous	-	9,476	-				

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

**COUNTY OF CUMBERLAND  
BUDGET MOTIONS  
2026-2027 FISCAL YEAR BUDGET**

**SUMMARY RECAP**

**DEPARTMENT REQUESTED BUDGET**

County Expenditure	\$ 32,332,807
Jail Expenditure	\$ 25,882,704
Cross Insurance Arena	\$ 2,864,557
Revenue	\$ (12,053,575)
Designated Fund Balance	\$ (200,000)
Tax Assessment	<u>\$ 48,826,493</u>
Enterprise Funds	\$ 16,605,624
Grants	\$ 4,206,217
Summary Budget from all Sources-Gross	<u><u>\$ 81,891,909</u></u>

**COUNTY MANAGER'S ADJUSTMENTS**

EMA	\$ (2,153)
District Attorney	\$ (23,920)
Executive	\$ (14,212)
IT	\$ (63,091)
Facilities	\$ (150,183)
Garage	\$ (546)
HR	\$ 14,339
CCRCC	\$ (27,667)
Sheriff-Admin	\$ (53,143)
Sheriff-Law Enforcement	\$ (43,795)
Sheriff-Jail	\$ (145,044)
Sheriff-Civil	\$ 654
Deeds	\$ (77,409)
Probate	\$ (397)
Finance	\$ 55,000
Public Health	\$ 22,000
Cross Insurance Arena	\$ (150,000)

*NET CUTS RECOMMENDED BY THE COUNTY MGR.* (659,566)

**COUNTY MANAGER'S RECOMMENDED BUDGET**

County Expenditure	\$	31,968,285
Jail Expenditure	\$	25,737,660
Cross Insurance Arena	\$	2,714,557
Revenue	\$	(12,053,575)
Designated Fund Balance	\$	(200,000)
Jail Tax Stabilization	\$	(200,000)
Tax Assessment	\$	<u>47,966,927</u>
Enterprise Funds	\$	16,605,624
Grants	\$	4,206,217
Summary Budget from all Sources-Gross	\$	<u><u>81,232,343</u></u>

**COUNTY COMMISSIONERS PROPOSED CHANGES**

*NO CHANGES*

*NET CHANGES RECOMMENDED BY THE COUNTY COMM.*

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**COUNTY COMMISSIONERS PROPOSED BUDGET 2026-2027**

County Expenditure	\$	31,968,285
Jail Expenditure	\$	25,737,660
Cross Insurance Arena	\$	2,714,557
Revenue	\$	(12,053,575)
Designated Fund Balance	\$	(200,000)
Jail Tax Stabilization	\$	(200,000)
Tax Assessment	\$	<u>47,966,927</u>
Enterprise Funds	\$	16,605,624
Grants	\$	4,206,217
Summary Budget from all Sources-Gross	\$	<u><u>81,232,343</u></u>

**FINANCE COMMITTEE RECOMMENDATIONS**

Staff work with Commissioners to utilize the unassigned fund balance to reduce the tax impact.

Total of changes	\$	-
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**FINANCE COMMITTEE RECOMMENDATIONS**

County Expenditure	\$	31,968,285
Jail Expenditures	\$	25,737,660
Cross Insurance Arena	\$	2,714,557
Revenue	\$	(12,053,575)
Designated Fund Balance	\$	(200,000)
Jail Tax Stabilization	\$	(200,000)
Tax Assessment	\$	47,966,927
Enterprise Funds	\$	16,605,624
Grants	\$	4,206,217
Summary Budget from all Sources-Gross	\$	81,232,343

**COUNTY COMMISSIONERS FINAL BUDGET CHANGES**

Adopt County Manager Scenario One Budget.		
Add to GF Fund Balance		100,000
Add Jail Fund Balance		200,000
Add Investment Interest		300,000
<i>NET CHANGES RECOMMENDED BY THE COUNTY COMM.</i>	\$	600,000

**COUNTY COMMISSIONERS ORIGINAL FINAL BUDGET 2026-2027**

County Expenditure	\$	31,968,285
Jail Expenditures	\$	25,737,660
Cross Insurance Arena	\$	2,714,557
Revenue	\$	(12,353,575)
Designated Fund Balance	\$	(300,000)
Jail Tax Stabilization	\$	(200,000)
Tax Assessment	\$	<u>47,566,927</u>
Enterprise Funds	\$	16,605,624
Grants	\$	4,206,217
Summary Budget from all Sources-Gross	\$	<u>81,232,343</u>
Percent Tax Increase		12.93%
Approved 5 Year Capital Improvement Plan, including expenditures of \$317,600 in Non-Debt CIP	\$	317,600

**AMENDED FINAL BUDGET CHANGES**

Add Jail Expenditures	211,150
Add Jail Revenue - Marshall	750,000

**COUNTY OF CUMBERLAND  
AMENDED BUDGET MOTIONS  
2026-2027 FISCAL YEAR BUDGET**

***MOTION TO AMENDED BUDGET***

CUMBERLAND COUNTY COMMISSIONERS MOVE TO AMEND THE BUDGET FOR THE BUDGET YEAR 2026-2027 AS FOLLOWS:

County Expenditure	\$ 31,968,285
Jail Expenditure	\$ 25,948,810
Cross Insurance Arena	\$ 2,714,557
Revenue	\$ (13,103,575)
Designated Fund Balance	\$ (300,000)
Jail Tax Stabilization	\$ (200,000)
Tax Assessment	<u>\$ 47,028,077</u>
Enterprise Funds	\$ 16,605,624
Grants	\$ 4,206,217
Summary Budget from all Sources-Gross	<u>\$ 81,443,493</u>
Amended Percent Tax Increase	11.65%