



Cumberland County

Finance Committee

Meeting Agenda - Final-Amended

Meeting Location: 27 Northport Dr, Portland ME

County Commissioners are welcome to attend, which could result in 3 or more County Commissioners in attendance.

Tuesday, February 10, 2026

5:00 PM

**27 Northport Dr
Portland, ME 04103**

In person with the option to view online: www.cumberlandcountyme.gov/live

Join by Zoom is Also an Option.

Instructions to Participate are on the Agenda.

Meeting will be streamed online: www.cumberlandcounty.org/live

Join Zoom Meeting

<https://us02web.zoom.us/j/87653556106>

Meeting ID: 876 5355 6106

One tap mobile

+13092053325,,87653556106# US

+13126266799,,87653556106# US (Chicago)

Join instructions

https://us02web.zoom.us/join/87653556106?signature=C9d6ga_bBdkfZYrrvmPm3vPyG3Q6xey56dfvQIXP2a0

1. WELCOME**2. ATTENDANCE****3. APPROVAL OF MINUTES**

[FC 26-008](#) Approval of the minutes, January 27, 2026, meeting of the Finance Committee

Attachments: [Minutes Finance Committee - January 27 2026](#)

4. NEW BUSINESS

[FC 26-009](#) County Staff Update on FY27 Budget

Attachments: [Revised Budget February 6 2026](#)
[Feb 10 2026 Budget Background](#)
[FY27 Budget Changes Nov to Feb](#)

[FC 26-010](#) Committee budget questions and answers

[FC 26-011](#) Committee Recommendation Development

5. ADJOURNMENT



Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: FC 26-008

Agenda Date: 2/10/2026

Title:

Approval of the minutes, January 27, 2026, meeting of the Finance Committee

Background and Purpose of Request:

Review and approve the attached minutes.

Staff Contact: Katharine Cahoon, Executive Dept



Cumberland County

Finance Committee

Meeting Minutes - Draft

27 Northport Dr
Portland, ME 04103

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Tuesday, January 27, 2026

5:00 PM

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Send public comments to gailey@cumberlandcounty.org

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1. WELCOME AND INTRODUCTIONS

Present: 6 - Committee Member Bob Vail, Committee Member Timothy Thompson, Committee Member Jonathan Anderson, Committee Member Connie Justice, Committee Member Karin Orenstein and Committee Member Sarah Michniewicz

Excused: 1 - Committee Member Ben Grant

County Staff:

County Commissioner Patti Smith
County Commissioner Stephen Gorden
Finance Director/Treasurer Theresa Grover
Finance & Budget Manager Alyssa Johnson
Assistant County Manager Breana Gersen
County Manager James Gailey

2. APPROVAL OF MINUTES

[FC 26-004](#) Approval of the minutes, December 9, 2025, meeting of the Finance Committee

A motion was made by Committee Member Orenstein, seconded by Committee Member Anderson, that the Finance Committee Item be APPROVED. The motion carried by the following vote:

Yes: 5 - Committee Member Vail, Committee Member Thompson, Committee Member Anderson, Committee Member Orenstein and Committee Member Michniewicz

No: 0

Excused: 1 - Committee Member Grant

Abstain: 1 - Committee Member Justice

[FC 26-005](#) Approval of the minutes, January 6, 2026, meeting of the Finance Committee

A motion was made by Committee Member Orenstein, seconded by Committee Member Anderson, that the Finance Committee Item be APPROVED. The motion carried by the following vote:

Yes: 6 - Committee Member Vail, Committee Member Thompson, Committee Member Anderson, Committee Member Justice, Committee Member Orenstein and Committee Member Michniewicz

No: 0

Excused: 1 - Committee Member Grant

3. NEW BUSINESS

[FC 26-006](#)

County Department Presentations

a. Information Technology

b. Cross Insurance Arena

c. Sheriff's Office - Administration, Law Enforcement, Jail and Civil Division

Information Technology Budget Presentation

Jim: Introduced Aaron Gilpatric, the County's IT Director.

Director of IT Aaron Gilpatric presented his budget and the IT department's functions and budget concerns. The department has five staff members and services all county departments. They manage over 469 active county user accounts, plus 125 accounts for outside agency personnel, 413 email accounts, and approximately 450 computers, 46 servers, and various network and security devices. Maintenance Contracts, a significant increase is primarily due to an industry-wide shift to a Software as a Service subscription model, which converts upfront purchases and annual maintenance fees into recurring monthly fees. The team completed 3,294 support tickets in the last year.

Bob Vail: Are there cell phones in this singular too?

Aaron: Cell phones are not part of the IT department's budget; it's an individual department expense.

Bob Vail: Are we getting better systems for the cost of upgrades?

Aaron: Over the last few years, there has been an enormous value benefit, especially with new AI technologies being introduced, which is saving staff time and reducing manual clerical tasks.

Sarah: Confirming the manager's preliminary recommendation of \$715,000 for the maintenance contract line, can you tell me what got taken out regarding the \$70,000 difference from the original budget request.

Jim: A Dell server payment was moved over to a capital reserve in the FY27 budget to reduce the current year's tax impact.

Karin: So, instead of making it from the IT budgets being put into the capital reserve?

Jim: It will come out of a reserve versus coming out of the budget.

Karin: Okay. If I'm looking at the budget, where do I see those reserves?

Jim: The reserves would not be in the general fund budget. The reserves are money set aside outside of the general fund budget.

Karin: Where did the \$70,000 come from?

Jim: It came from the commissioners authorizing staff to move a certain amount of money over to capital purchases.

Karin: So, is it just money that is in your accounts right now that hasn't been used yet?

Jim: Correct. It's from year end FY25.

Karin: How do you figure out how many computers to have available whether they're desktops or laptops given the number of employees there are? Because you've got I think about 450 computers and about 400 employees. How does that work?

Aaron: The IT department provides computers to people technically not on the county payroll, such as ADAs in the district attorney's office and staff for the jail medical division who are third-party contractors. Some departments keep extra laptops for training or meetings. Computers are inventoried and kept on a strict five-year replacement rotation.

Sarah: Significant increase in maintenance contracts?

Aaron: A significant increase is primarily due to conversion to subscription of annual maintenance fees into recurring monthly fees. The increase also includes maintenance agreements for new software used by the Facilities department and District Attorney's Office.

Karin: Budget line 6503 What happened to the actual expense in 24-25 and did it level?

Aaron: An invoice that should have been charged to the professional services line (6301) was incorrectly charged against the computer software and supplies line item 6503.

Bob: Where does the cell phone fall in the budget?

Jim: Not everyone has a cell phone, it falls into individual department budgets.

Bob: They have their own cost center and they have their own IT person?

Jim: No. The Sheriff's Office has their own budget line for cell phones.

Connie, via chat: Are you confident in your cyber security measures? Does your budget include cyber security training for your users?

Aaron: The budget includes lines for cyber security software and monitoring, but not for user training. The county is waiting for the state to release rules for a cyber security grant project that will fund the training program.

Bob: Do you have any coordination with other counties or towns? And is there opportunity for Cumberland County to regionalize some of these licensing agreements or purchasing agreements with the software and hardware? What can be done to make us more efficient?

Aaron: The department is in contact with other IT departments in towns and has statewide contacts. They continually look for ways to collaborate, such as with members of the regional dispatch center, who utilize the county's dispatching, CAD, and records management system software.

Bob: Is there any effort by the state to help?

Aaron: Not aware of any direct statewide effort, noting that these conversations usually happen at a department-by-department level.

Karin: Is there any savings to be had by having one license and many users being the municipalities around the county? For example MUNIS.

Aaron: They have not had conversations with MUNIS, but noted that the District Attorney's office is partnering with a quasi-state agency MEDATS and other DA offices to consolidate to a single records management platform.

Connie, via chat: Is the grant available to towns as well?

Aaron: Yes, the cyber security program is statewide and available to all municipalities.

The finance committee thanked Aaron for his presentation.

Cross Insurance Arena Budget Presentation

Jim gave background on the Cross Insurance Arena, the arena was constructed in 1976-1977 and was initially governed by a special law and a Board of Trustees. For roughly 20 years leading up to the county takeover, the arena ended the fiscal year on a loss, which the county was responsible for covering. In 2012, a citizen-approved \$33 million bond was passed for a major rehabilitation of the arena, and this bond sits within the county's general fund budget. In 2017, the county successfully changed the state statute, took full control of the arena's assets. The Board of Trustees transitioned into an advisory board. Since 2017, the day-to-day management is handled by the management company OVG360, which employs the current General Manager, Mike LoConte. The Board of Trustees budget is in the general fund and includes a small incentive fee for OVG360 for meeting benchmarks and goals. The budget also covers insurance and a parking allowance. The arena's operational budget is prepared by the General Manager every March and April, who runs it

through the trustees for a recommendation to the County Commissioners for approval in June. The budget is largely based on revenue from booking acts, sponsorships, and food and beverage sales. He explained that the Board of Trustees are appointed by the County Commissioners, representing 5 districts and 2 at-large.

Mike LoConte presented the Cross Insurance Arena and explained that over the last three years, the arena has been profitable, a significant achievement from the last 20 years. The current operational strategy involves an "incubator" approach to encourage successful performers to return, such as Disney. He is constantly reaching out to new promoters to new agents and promoters to the 5,000-seat venue. His goal is to consistently book 100 events. Hockey is doing well this year. The current hockey season's "per caps", per person spending, have increased from an average of \$15 to \$17, which is projected to generate an additional \$200,000 in food and beverage revenue, split with the team. Recent improvements to operations include going cashless a few years ago for greater efficiency and a \$20,000 investment in new grab-and-go food and beverage layouts, as well as general aesthetic upgrades. A challenge is the rising cost of variable expenses, such as the aging HVAC system. For the current fiscal year, the forecast is a \$100,000 loss, a \$200,000 improvement from the originally approved loss of \$300,000. Management is actively working to land several events before the end of the fiscal year to potentially eliminate the deficit. Looking ahead, the content pipeline for the next fiscal year is strong. The year 2027 will mark the 50th anniversary of the building, and a subcommittee is being developed to plan celebrations, including content and aesthetic building improvements.

Bob: How many full time and contract employees?

Mike:: 13 full time employees and 173 part timers that are called into events as needed. Full time employees receive benefits.

Jon: Last year you were targeted to operate \$300,000 under, and you're now going to be \$100,000 under. What was it that made you assume that? And was it really just the content? You weren't confident that you were going to get the right content in to get the revenue or I'm just it's just interesting to me to hear that there's a plan to be that far under and I would assume the plan should always be to at least break even. So, can you talk a little bit about that?

Mike: Historically, the loss has been much worse, negative \$500k-\$600k. The building costs approximately \$3 million to maintain and run. This conservative budget approach is because without knowing the exact number of events and ticket/concession sales, it is difficult to project revenue to offset the building's operating costs, which is why a loss is initially projected. However, he approaches it more aggressively and chases promoters.

Jon: Is the arrangement that we have with the Cross Insurance Arena, is it the same arrangement that like Bangor has with their arena?

Jim : It's pretty much the same arrangement, with the same management company.

Mike: Bangor's facility is the same size arena-wise but includes a conference center, which is their primary money maker.

Bob: Jim was city manager of South Portland. And while under his direction, they built a 20% capital reserves for a downturn. Are you budgeting money for that downturn?

Jim: The marginal profits of the last couple of years only covered operational costs for the dark months July and early August and stayed in the arena budget. The \$700,000 profit one year went into the county's undesignated fund balance. The budgeted dollar amount has some flexibility to cover a small loss, but the county does not set aside cash to offset any future downturns.

Karin: Speak to the impact of the Portland city government's decision to have an entertainment license that would impose a 2% fee on all of your tickets?

Mike: Promoters are apprehensive, and the fee is a major concern. The number one complaint is Ticketmaster's fees. The arena is currently strategizing on how to implement this without costing the building a promoter or show. This may involve the arena absorbing the cost and impacting their bottom line.

Karin: Are you exempted from property taxes?

Mike: Yes, they are tax exempt because the building is a county government building.

Jon: Where is the money going for the 2% in Portland?

Sarah: The path has not been decided, but it will likely go through the development corporation to support the sector in Portland.

The finance committee thanked Mike for his presentation.

Sheriff Department and Jail Budget Presentation

County Manager Gailey introduced Sheriff Joyce and Deputy Chief Pellerin. He explained that the Sheriff's budget consists of the sheriff administration and law enforcement budgets, the sheriff civil division budget, and the jail budget. Sheriff Joyce introduced his command staff.

Sheriff Joyce explained that the department is a "triple crown" sheriff's office with four accreditations: CALEA (law enforcement, achieved 2015), American Correctional Association (ACA, jail, first in Maine, achieved 2001, and one of three in the nation), National Commission on Correctional Healthcare (NCCHC, medical services, achieved 2005), and Prison Rape Elimination Act (PREA, achieved in 2008 before it was mandated in 2015).

Bob: The accreditations, do they filter down to individuals in your staffing or is it more of an administrative?

Sheriff: No, it trickles down. Accreditation requires proof that staff follow

national policies and standards. Accreditations trickle down to staff by mandating adherence to national standards and requiring proofs and annual reports on compliance, such as bias-based policing and use of force. There are 200 for law enforcement, 400 for jail ACA, and 47 stringent proofs or standards for NCCHC.

Sheriff Joyce continued his presentation and discussed the calls for service. Yearly calls for service are gradually increasing, with significant increase in mental illness related calls. A mental health liaison, began in August 2025. However, many callers refuse the services of the mental health liaison.

Karin: The mental health liaison, you give people the option of whether they want to work with her or does she come out with officers?

Sheriff: Both. A lot of it's just follow-up. The liaison primarily does follow-up with individuals struggling with mental illness, substance abuse, or family issues, acting as a "service pointer" to resources. The individual is funded through the Opportunity Alliance via a state grant and not county-funded.

Deputy Pellerin: explained that this model is a cooperative agreement with the Opportunity Alliance enabling calls to be referred to her. She has a lot of resources that they do not have access to. The work is crucial because officers spend hours on mental health calls, and there were a reported 1,300 to 1,400 such calls without prior dedicated assistance.

Bob: Are the Towns aware of the assistance that is needed?

Chief Pellerin: They have good relationships with the municipalities, it's just an understanding of resources that can be provided. The position is funded through billing private care insurances and grants from the State.

Sheriff: gave an overview of the patrol districts. Law enforcement coverage is divided into four districts: District 1 (blue), District 2 (red), District 3 (green/gray), and District 4 (islands). Towns with their own police departments are categorized as District 5 (gray). The mental health liaison spends the majority of their time in District 2 (red), District 1 (blue) areas and a little in District 3 (green/gray). The department collaborates closely with other agencies via mutual aid with Gorham, Bridgton and Windham. A joint substation with the Windham Police and Fire Departments is scheduled to break ground in April, providing the Sheriff's Office with 3,000 square feet of space. They also work with Gray, Cumberland, Yarmouth and Brunswick. Mutual aid covers K-9, ESU, and dive team call-outs.

Sheriff: presented a chart of Part One crimes, noting that 2025 data would be available in June 2026 when the state completes correlating them. Categories reviewed included Deaths (overdoses, suicides) that are going up, Robberies, Burglaries are up and down, all Assaults (simple, non-domestic violence) are a wild card, Sex Offenses are up quite a bit, Missing Persons, and Thefts went down. Arson and homicides are not included but are very low.

Sheriff: gave an overview of the Law Enforcement and Administrative Budget. He explained that the increases included \$5,800 per vehicle for cruiser fit-ups, cell phone costs to fund cell phones for every deputy which is a contractual

requirement, the cost for a National Forensics Academy attendee, and a new line item for leadership development training for recently promoted staff.

Bob: Could cellphones be used instead of body cameras?

Sheriff: Cell phones have good cameras but have to be pointed the right way while body cams are small and are built for being on the body.

Karin: There is a large increase in the budget but not an increase in the number of full-time employees or total employees. In the administration budget just beginning lines, the wages and salaries. I see they were divided for full-time and part-time in the 25 to 26 adopted budget, but they're all full-time in the current budget.

Sheriff: We had a position added that started half year. So, this full year you add back the other half. So that made it jump about \$42,000. We did add a little bit of overtime because some of the non-union hourly people have to work overtime.

Jon: Are officers today trained anything specially to deal with mental health issues?

Chief Pellerin: There's a basic level in the academy and then there's an advanced CIT training which departments are required to have a minimum percentage of the staff, 20% to meet that criteria. There are very few organizations that provide that training. So, making it available for a lot of different people but it is a requirement from the state to have it and we do have people with advanced training. We also are crisis negotiators which are part of our emergency services unit team, which is essentially our SWAT team. They are very well trained in de-escalation, crisis response, mental health and things like that. And that's a collaborative team that works regionally with Westbrook PD, Gorham PD, Cumberland PD, Falmouth PD, Windham PD.

Karin: I'm looking at the enterprise section on the first part of the law enforcement budget and the budget for 26-27 is just under \$3.3 million and the number for revenues and expenses which is the same as \$3.9 million. I just want to understand how those two numbers relate to each other. Is that the contract budget?

Sheriff: We have eight deputies contracted in Standish. They are the Standish Police Department operating out of the county sheriff's office. They don't have to buy anything and they don't have to pay for a chief that comes through us. Their CID comes through us. So that's eight deputies on the road 24/7 with overlaps. We have two soon to be three deputies, contract deputies in the town of Gray. It will cover most of the week 24/7 but not all of the week. We have two in Harrison as well. We have summer contracts in Naples, Frye Island, Chebeague Island, Long Island. In Harpswell, we've had a long-standing contract with them for three deputies and two marine patrol deputies.

Sheriff Joyce explained the breakdown of the patrol contracts. He used the analogy of paying for HBO. And if you buy the general revenue policing it's similar to basic cable, you pay for it, you get it. It's nothing special. You know,

you might get a deputy covering four or five towns, maybe six or seven, maybe there's two covering six or seven towns. An HBO package is the Standish contract and Harrison, you pay more to have somebody specifically in that town, but you don't lose the basic cable. The deputies are still going around the lake and through the towns.

Karin: I understand the idea of these are the contracts, what they cost, and so this is what the towns pay for them, so it evens out. I'm trying to understand the section of the budget that talks about revenues and enterprise, but has a different number.

Jim: The number you're looking at has been updated.

Karin: And because it evens out, it's not going to affect the budget anyway.

Jim: Correct. That was one of the delays that we had because as we get closer into when the sheriff's office starts sending out contracts to towns, which typically happens in February, March, April, we have a better sense of what the contract prices are going to be.

Karin: Unlike dispatch, it's not being subsidized by other communities that don't have contracts.

Jim: Correct.

Sheriff: continued his presentation. He presented the civil portion of the budget. They deliver several processes throughout Cumberland County. Captain Smith oversees that. The budget typically pays for itself. He described the county jail as the largest mental health and substance use facility in the state, with 75-80% of the population being co-occurring. He explained that the facility is a hospital masquerading as a jail. The population is described as a "very sick population" with unprecedented medical issues, leading to costly hospital details that require dedicated staff coverage. The lack of forensic mental health beds is a persistent problem, with 21 people waiting for placement at Riverview or Dorothea Dix at the time of the presentation.

Sheriff Joyce gave an overview of the jail food costs. The jail serves 1,300 to 1,400 meals per day. A snapshot showed 158 different special diets required, with specialty meals adding \$5 or more to the regular inmate cost. The fulltime reverend will review the religious meal requests and compare to their commissary purchases. Food is provided primarily through Trinity Food Services, with staff encouraged to seek local deals.

Sheriff Joyce gave an overview of the hiring costs. The agency has had to outsource a portion of background checks for corrections officers to an outside vendor. The screening vendor, Edgewater, is budgeted for \$25,000. An additional \$35,000 is budgeted for pre-employment medical screenings.

Sheriff Joyce gave an overview of jail medical staffing. The jail is in the process of switching medical providers and staffing may change going forward. The current staffing for the medical contract includes a Health Services Administrator, Director of Nursing, Medical Director or Doctor and has been

unfilled, Dentist and Dental Assistant, Physician's Assistant that recently retired, Psychiatric Nurse Practitioner (40 hours/week), Social Workers (2.2 FTEs), and Registered Nurses (2.8 FTEs), LPNs, MAT Nurse, and CRMA. He noted that a lot of long-standing employees recently retired.

The Medication Assisted Treatment (MAT) program is offered, induction for new patients, continuation for existing, as a state mandate but is not accompanied by state funding. The number of inmates on MAT has dropped from 130 to 40. He noted that Medicaid/MaineCare reimbursements are suspended while inmates are detained.

Bob: Just out of curiosity, you say the state mandates this, but you're the largest jail in the state. What expertise does the state have telling you anything? And why aren't we getting your recommendations from a national agency or something like that?

Sheriff: Well, the state has a lot of resources. Eight years ago, nine years ago, the DOC, Maine department of corrections was not offering MAT at all because the governor at that time, didn't believe in MAT. We didn't put people on MAT. People coming into the jail eventually going to go to the prison and why start them on MAT and then have them shut down as soon as they go into the prison. The Mills administration suggested MAT and then it became a standard that you have to give MAT without any funding. So, we had to figure out how we do it, which is a constant challenge for the people in the jail if you got to do this, but we're not receiving any money. So, we figured it out.

Bob: Do you coordinate efforts or coordinate training or coordinate policy across the country regionally?

Sheriff: Accreditation requires us to do the same thing and meet the same standard as a jail who's accredited through ACA in California and in Florida and in Washington state. So that's the beauty behind national accreditation is you're meeting standards that other jails, you know, best practices. The DOC has now become ACA accredited. So, we have a partner there and then Somerset County Jail has too. As far as the training, the state offers up some training. But keep in mind the MAT is really done through our medical provider. We are not involved in that because it's a medical decision.

Karin: So earlier when we were talking about the work that the sheriffs are doing in the community, you mentioned that the social workers are able to bill for work. My understanding is that Medicaid and I assume MaineCare as well and a lot of your customers are probably on Medicaid or MaineCare they shut off reimbursements when somebody's been detained?

Sheriff: They do.

Karin: What percentage of your population is that on average?

Sheriff: It's probably most of them. And probably some that don't even have insurance.

Karin: For those who might have insurance, are your providers in network or

able to bill in any way?

Sheriff: So, they only bill once somebody's admitted to the hospital like if somebody goes to the hospital is admitted, then we can file for reimbursement.

Karin: And through MaineCare of the care being done at the facility?

Sheriff: No. That's on the taxpayers' back. On occasions, the jail will pay a low bail amount for an inmate facing a major, costly medical procedure to shift the expense from taxpayers to the individual's insurance by getting them released. Sometimes the person can get released, on parole, or put them on a bracelet through Maine Pre-trial so that they're in our custody, but we don't have to sit on them. But the big thing is when they're in our custody, we're all paying for it.

Karin: Now, you mentioned before having to send somebody to a hospital and having officers circulating in the hospital depending on where they work. You need to have commissioned officers going.

Sheriff: Yes.

Karin: Which you then have to pay outside officers to have enough to do that. Is there a line in the training in your budget to add more work commissioned officers?

Sheriff: I think it comes out of the overtime. I mean, Scarborough Police Department has been a godsend for us in the postcovid world. We pay dearly, but they take care of it. And when we have two or three hospital details going on, it's hard for the correction staff that are certified, commissioned to go there. So, Scarborough takes care of that and it's worked out really well. In my opinion, it's worth the price because there's no alternative.

Karin: What would the alternative be to put more officers through training to be commissioned?

Sheriff: Well, yeah, but trying to hire corrections officers is a bit of a challenge just like trying to hire police officers. You know, we try to get better, the bottom line is that nobody's knocking down our door to be a corrections officer or a law enforcement officer.

Karin: You've lost me. You have a certain number of corrections officers already working for you. Yes. Can any of those people be trained?

Sheriff: No. They have to have specialized training. Okay. And we have to keep the staffing in the jail as well. So, we don't have the extra. I mean, we got a few extra, but we don't have the extra that we can send them to do a couple hospital details at the same time. So, we have competing responsibilities. We got to keep the jail staffed and then we now have to staff this one person or two people at a hospital. And depending on their risk assessment, we may have to have one person or two people sitting on them. So, everybody sitting in this room for the most part has probably done a hospital detail just to keep things moving along and staffing the jail at a safe level.

Bob: Is there a coordination effort at the hospital to create a unit for you or are they spread all over the place?

Sheriff: They're usually spread all over the place. If you were to talk to the major sitting in the back who came from Massachusetts, Mass DOC has a floor of a local hospital down in Mass. I mean, you know, today we don't have any hospital details. So, having an area of the hospital would be useless. When we have two or three, one would say, you know, a section of one floor might be helpful. But again, it depends on the medical issue, too. Yeah. If it's a cardiac patient, they're going to be in a cardiac unit. So, I'll clarify a little bit on the commission piece of that. There are officers in there that do have the desire to become commissioned and there is money in the training budget that we could commission some of them. But the academy also has some standards. One being the physical agility test, the qualifications for the correction side is not the same as is required on whether it be full-time or part-time law enforcement academy. So, in order to even get into that class, they have to pass that. So that's a hurdle that we're having a hard time with our current staff, even the ones that want commissions to get to. We do have the ability to train some of them, but we don't have people that are qualified to be able to get into the class to be trained. So that's a big issue with what we're dealing with right now with some of these being able to get more commissioned officers is that's the biggest hurdle that we have.

Bob: I went down through the budget the other night and I saw a number of adopted budget items and then I saw the actual expense and then the budget request. So sometimes it's a small amount of money, the actual cost, sometimes it's a significant amount of money. So, at the end of the year, you only have a pot of money to work with. So, you're shuffling numbers all the time.

Sheriff: Yes. We're watching the bottom line at the end. We're hoping that it comes in on the black at the bottom. So, yes, we shuffle things around, we deal in crisis. If we have a tragedy, thankfully we haven't, you know, we could over expended overtime. So, now we have to try to figure out where we make our cuts for the budget we're in? I use it for instance paper products. We have a huge dishwasher and it's probably 10 or 12 years old. It has a lot of dishes going through it. Every once in a while, it goes down. What do we have to do? We can't use dishes. So, we use paper products. The paper products have a finite line. But, you know, if it keeps going down or it's down for a period of time because you can't buy parts, then we can blow through the paper products for instance, and then we got to figure out, okay, where else can we not get something so that we can make up for the overage.

Bob: Here's one. Professional services adopted a budget of \$5,000 and the actual expense was \$7,000 and then the budget request was \$30,000.

Sheriff: It's kind of trying to figure that out. I mean, if we have a lot of FOAA requests that relate to the jail, then we're reaching out to an attorney. And it doesn't take long for an attorney to blow through five grand or more. It might be legal litigation that is not a lawsuit but you know is in house and stuff and we're trying to head things off with an attorney. So that professional services get hit by that. The other thing is we have a polygraphist in in house so we try to do as

much with her as possible but on occasion we want to get people on the floor so we'll go out and hire a polygraphist and that cost us \$350 - \$450 and that's coming out of professional services as well. We ratchet it down to what we thought we could get away with and then it comes in high and you're over.

Sheriff: And I'm sure the county manager, I'm very sure that he's mentioned the funding formula for the jail, which is completely different than anything else. So again, this budget is very complex because it's just got so many moving parts. I remember a time where the medical was cost plus and you know, we put \$3 million in and there would be \$250,000 left over that you could roll in. So, the \$3 million next year was less than \$3 million. But now with the cost of medications and the psychotropic medications that people are on, we're trying to do the best we can and control the cost, but not at the risk of somebody's life or mental health.

Karin: Last year there was a general obligation bond I think was accepted for a roof for the jail of \$2.5 million. I understand that that hasn't happened yet.

Jim: No, it is out the bid currently

Karin: Does the design allow for solar panels?

Jim: When they did a walk through with 14 contractors about two weeks ago, the current setup on the roof is a stone roof. One of the questions was, can it be converted to a rubber membrane? It's a ballasted roof. We get calls all the time from solar vendors. And we've been holding them off because for five years now, we've been trying to get this jail roof funded and replaced. It seems like every time we budget something for it, we have a more pressing need that we have to shift money away from it. This year, we've made the commitment that we're doing it. I foresee a solar conversation happening on the back side. We already offset the jail electricity with solar credits. We have 4 megawatts of solar coming out of Waterboro solar farm down there and for the Cross Insurance Arena and courthouse. We even have solar on this roof, Northport.

Sheriff: The jail is 33 years old. It has outlasted the last two jails that were built. The one on Federal Street lasted for about 30 years before they built this one. And prior to Federal Street, the Monroe Street jail, which was down in the back Bay Area, was there for about 30 years, too.

This Finance Committee Item was DISCUSSED.

FC 26-006 Committee Discussions Continued.

Bob: The elephant. If we are to lose all federal funding, is there a staffing plan? Is there a contingency plan or and have we lost all federal funding?

Karin: Do we still have the Marshals as part of the contract?

Sheriff: We do today. I met with the staff today because it's not the funding that I'm worried about, but the staffing, right? We are working on a plan to kind of drill down and come up with some contingency plan should our staffing dissipate. I challenge the staff to a bunch of different things, including thinking

outside the box. We pay a flat fee or we pay per inmate. And the feds also pick up any extraordinary medical costs.

Bob: There's a way for us other than historical data, you know, project forward, you know, what that income might be.

Sheriff: There's a lot of political headwind on what the future is for the feds. You know, we lost the ICE inmates last week, which was two thirds of what we were holding. We have the capacity if the Marshals want to go up, but right now we have them and there's no plan to move.

Karin: I need a little more clarification on where we have been because I'm looking at the minutes from our first meeting and my understanding was that this is a facility for medium and higher-level security inmates and that the typical immigration pickups weren't coming to our facility. I understand there was a surge in Maine and I thought perhaps that was the reason that there were 50 inmates that were ICE inmates, but you're suggesting that it's been like that all along that we've had that kind of number coming from ICE.

Sheriff: No. We've been holding them for 33 years. It's been like a roller coaster. I mean, back in '06 and '07, I'm putting all of the feds together, we had about 125 on a daily basis. I was asked by a commissioner if I could reach out to the feds to get them to arrest more people so we could hold more people because it was a revenue generator. Now, it is figured into the budgeting. I mean, in '92 the Marshals gave the county a million dollars with the idea that for 20 years they would always have a certain number of beds. I think it was 10. Obviously that requirement for the certain number of beds is out, but it's been baked into the funding of the Cumberland County Jail. And some jails are upset that we get that. But it's not that we're anything special. It's that we have the federal court up on the hill four miles away and we're convenient. ICE inmates, there's some years we haven't had any. You know, depending on what the administration's priorities were, there were some times when we had one or two, they were caught or stopped in Portland and put them in Portland and then they moved them closer to immigration court, which is not in Portland, it's in Boston and Hartford. So, we've been all over the place, but the Marshals have been a pretty big mainstay the whole time. And it's been down as low as 35 or high as 125 or 135. I remember my predecessor Sheriff Dion saying it's like Wall Street, what you have today might tank tomorrow. So, the message was to the commissioners, don't live on it because it could go away at any time. So that's kind of the full history as I know it for the last 30 years.

Karin: It doesn't because I'm trying to understand, are you saying that the ICE detentions are part of the US Marshals detention numbers? So, when it was 35 to 125 that included ICE?

Sheriff: Yes. But right now, as we sit there today, we have 37 US Marshal inmates. ICE pulled their 50 last Thursday.

Karin: Is 50 typical for ICE?

Sheriff: Yes. They were up as high as 75. Under the last part of the Biden administration, we were at 54. So, we weren't that high and we went up by 20.

But when they pulled their people last Thursday, we were down at 50.

Karin: So, people who needed at least medium security, medium and high-risk security.

Sheriff: Two thirds of them were from out of state and the other third were the worst of the worst in Maine.

Karin: For US Marshals when they bring you somebody it's somebody who is pre-trial in the federal court system.

Sheriff: Yes.

Karin: And most of your other inmates are pre-trial in the Maine system.

Sheriff: Most of them about two thirds usually. I was told today that the sentence people in our jail there's not a lot.

Karin: So, when the Marshals sends somebody to you, that is somebody who is in a court process.

Sheriff: Yes.

Karin: But when ICE sends somebody to you, they are only in an immigration court outside of the federal court system that you have in Portland.

Sheriff: As far as I know, they could be potentially post sentenced federally, but they'll just be in our custody for the time that it takes the US Marshals to orchestrate them going to the Bureau of Prisons. So maybe when they're sentenced, they can get a better deal in Stratford, New Hampshire at \$95 a day. So, once they're sentenced and we're not on the bus route here in Cumberland County, they'll move them to Stratford closer to the bus route that operates, you know, a couple times a week picking up federal detainees and taking them to federal penitentiaries. A lot of times the US Marshals inmates are in a program in the area, maybe through probation or something of that nature, and then they won't make that program. So, they get rearrested. They'll be with us for only a short period of time before they get brought back to wherever they were doing their sentence time. Historically, we've never had any sentenced federal inmates, either US Marshals or Immigration. They're all waiting for some sort of hearing or something somewhere. But we do occasionally get the ones like I just explained that are sentenced or released from a federal prison somewhere else or located in this area, whether it be probation or in some sort of a program. They violate that. They get rearrested, brought to us for a short period of time, and then transferred out of there.

Karin: It sounds like what happened with ICE is kind of a blessing in disguise because there were people in the community who strongly wanted us to drop ICE from the contract and we were afraid we would lose the US Marshals if we did that because US Marshals weren't going to allow us to do it. Correct me if I'm wrong

Sheriff: with my understanding of things right now. Yeah, there are some people that are happy because they pulled them for whatever reason.

Karin: But we have a contract right now. Is there a way to ratify it? I mean to get a clean copy that doesn't have the wants for ice checked on or are we putting that contract at risk by even asking?

Sheriff: I wouldn't recommend it. The county manager and I, Jim, were talking the other day because they said they canceled the contract and he texted me and said, "Did we miss something?" Because, you know, it was a contract between us and the US Marshals. It's just that they checked the ICE box.

Karin: So, I mean and the other thing here the news is that the ICE part of it hasn't been paid for several months.

Sheriff: That's correct.

Karin: Is there any news on that and how that's affecting our budget?

Jim: We have not received payment since September to December. The first reason behind that was the shutdown in October and November delayed the created a backlog. The reason that we most recently received was that Secretary Noem has instituted a policy that any accounts payable item she needs to sign off it's over \$100,000. Well, we're at \$1.12 million between September and December. We are currently tabulating what January 1st to January 22nd is for a bill. We're probably pushing up over \$1.2 million. I have been in contact with Senator Collins' office and Senator King's office. And those two offices are working together and I think the timing is kind of right because ICE has an appropriations bill in front of Congress. I will share that from staff's understanding, we're not the only jail or prison in America that is falling into this category and that the people that we interface with in the Department of Homeland Security have caught an earful from many different jurisdictions about delay or holding of ICE funds.

Karin: So, without ICE going forward have you changed your projections for your budget for next year about federal borders?

Jim: Yes. This budget that was sent out to you was created last week in response to a workshop that we had with the County Commissioners because as you know we've talked about three different budgets for the jail over the last couple months and we really needed to get some further guidance from the County Commissioners on where we're going to stand with federal revenue. It was last Tuesday that the Commissioners provided guidance to build a budget that had no federal revenue in it.

Karin: Not even just regular Marshal's borders

Jim: Not even regular Marshal borders. This was all before things started going downhill on Thursday. Even though US Marshals are still there, they're still a federal agency. We really don't know. We're not even a week into losing ICE, let alone having a firm understanding of what is to come. We really haven't gone back to having another discussion with the commissioners. At this point, the

budget that I passed out this evening and emailed you all. There is no federal revenue in that budget. We have put \$300,000 of fund balance from the jail in the budget to try to get the tax rate down somewhat. That will require us to take about \$600,000 out of the fund balance because what we do is if we're going to do that, we want to step down. We can't live at \$300,000 every single year. So, it will be three years, we'll put \$600,000 into a reserve account and \$300,000 will be used in FY27, \$200,000 in FY28, \$100,000 in FY29 and then by FY30 hopefully we're off from using the fund balance and so that's how we would incrementally get off of the fund balance. That's the funding plan as of today. And like I've said, since the Commissioner's workshop last Tuesday evening, a lot has happened in the world of the jail.

Jon: No questions. But thank you guys for doing what you do. And I just have learned a lot. I'll leave here remembering what you said about it being a hospital and what you are doing. And I just think that's what I'm learning a lot from being here from the Sheriff and from dispatch just how much mental health coordination is taking up a lot of time and resources. Is there anything we can do outside of the budget to help with that? I like to advocate at the state level for something like I just feel like I want to help but I just don't know how to help.

Captain Frigon: Forensic beds. All the psych beds that have been taken away in the state do not help us at all with the inmate population that we deal with on a daily basis. There aren't enough beds. Like the Sheriff said earlier, we have 21 people waiting for beds and that's all that's available in the state. We're not the only county. There're 15 other jails trying to do this. 14 other jails are trying to do the same thing. There're no beds for these people to be in. Forensic beds for people that are in custody that need mental health.

Sheriff: For instance, Spring Harbor and Westbrook, we would never take anyone in custody because they're not forensic beds. So, if we have somebody, what we try to do is facilitate their release and then find some sponsor to take them to Spring Harbor. I think the mental health system just keeps getting worse and worse every year because it's a huge problem and nobody knows how to attack it. I agree with the beds, but you can build buildings, you just got to staff it. And somehow Maine, and I feel this about law enforcement certification as well, but somehow Maine has created this thought that they're better than any other state as far as training and expectations and stuff. And you know, that's a good thing. But social workers, if you're a social worker in New Jersey, the hoops and hurdles to get licensed in the state of Maine are unbelievable. So, you know, why and they don't get paid a lot and then it's expensive to live in Maine. So, you have all of these factors. So, I often say build a building and put more beds in it. But then I think you got to staff it. There's a living room in Portland. It's a mental health facility that was a pilot project and they one of the mental health providers I'm trying to think who it was but they built this living room where police could actually drop people off that didn't have to go to the emergency room because that's the other place that they end up is when you're a deputy out in the backwoods of Cumberland County and you have something you hope. You either have something that you can take them to the emergency room or they've done something that you can arrest them for and then you take them and the deputy can go home thinking I don't have to worry about going back and something bad happening and that's what they're up against. That's why this liaison is a good thing. This living room provides an intermediary step.

It's small and when they started about three years ago, they could only be open for 12 out of the 24 hours because they couldn't staff it, you know. Now they're open 24 hours. I think it's helped us a little bit, but it's a supply and demand thing. We got a lot of demand and not a lot of supply. And so your question advocating but it's you got to look at it as if I fix three or four people then I fix three or four people who affect 10 people a piece and everybody wants to spend a million dollars or \$8 million or \$40 million and I want to fix it tomorrow and that isn't going to happen because we're so far into this problem that it's going to take us a while to get out. And there have been some changes, too. I'm not sure where it's at in the process, but MaineCare was in the process, last I knew, of creating a program where people could reinstate and become a MaineCare beneficiary prior to release. Jim, you might know more about this than I do, but they would be eligible for their benefits within a certain time period before they're released for that soft handoff so that they're enrolled with a provider that they have that doctor that they can go to and things like that. But yeah, once you're incarcerated, those benefits stop immediately. That's being held up in the federal government. There is a provision, but there's some things that they need to take care of.

Tim: It just seems like another example of them dictating that you provide these services, but where does the funding come from? It's nice to know under this administration that Governor Mills wants you to provide the MAT services. Under the previous administrations, apparently, they didn't. But again, you're required to provide those services with no funding. And it seems like there should be some way of advocating to try to help get MaineCare funds available for the services that you're providing. I didn't realize that once they're incarcerated, that funding has stopped. It's hard to understand what makes that make any sense that they're in your care now, but the funding stops. So maybe there's a way that we as towns can help advocate with our legislators to try to provide some assistance there. But you're asked to do a lot with no money.

Sheriff: I would second that. And you know I offer up anyone who wants to take a tour of the jail and check out what we're doing. I mean these folks are doing some great stuff with unusual circumstances and you're welcome to come in and take a look.

Tim: So just one last thought. It's one thing that the townspeople that are on this committee are used to the state sending down unfunded mandates. So, we do have some expertise in this. Maybe we can help you a little bit.

Bob: You guys do a lot with very little and we're certainly appreciative of that. Thank you for your presentation tonight and thank you for your service to the public.

This Finance Committee Item was DISCUSSED.

[FC 26-007](#)

Committee Budget Discussion

Bob: anything else that we need to cover tonight? We do have an additional meeting that's scheduled February 10th.

Karin: Who haven't we heard from yet?

Jim: We have heard from everyone that the committee has given us their wishes. That was meeting one. We've checked all the boxes.

Bob: So that's just a meeting for us to talk about potential recommendations. You said you had a list. It's a short list. I think if we have specific questions that we want Jim or somebody to address, we should get them out to him. Absolutely. Then I guess we should be prepared to have an overview of the general budget and maybe go down to the revenues again and any changes that you might have.

Jim: I think we're feeling very comfortable with the revenues for the most part. I think time will tell on the jail revenues. We're kind of in that just a weird spot right now. If we go one way, if something happens, we find a gigantic hole in the budget. If we go the other way, that means a little bit more tax.

Bob: If we recommend the budget as presented and there is a significant change with federal funding, how does that amendment that the commissioners bring forth and bring back to the finance committee and it goes back out to the communities?

Jim: I believe that the finance committee if you make recommendations on this budget but the budget gets better the commissioners are good they don't have to bring it back. However, if you make recommendations on this budget and the budget I think exceeds a certain percentage, then it has to come back to the finance committee.

Bob: I was thinking of something happening six to eight months out something. We're stuck with the budget for the year.

Jim: Yeah, we're stuck as it's my understanding that county government cannot do supplemental budgets.

Bob: You would have to make use fund balance use we would be in a hurt.

Jon: So, if we go with the conservative budget of whatever it would could be the 13.7% without the federal revenues and say you know that's the worst-case scenario but we end up getting revenues in the future like what happens with those revenues?

Jim: If we got any additional revenues they would probably offset any losses of over spending the budget. The jail budget typically does get over spent on an annual basis. We've been just fortunate in the past to have a very healthy federal revenue to offset that. This year we won't have that healthy revenue so that it won't be offsetting any losses we have at the jail for overspending whether it's medical, whether it's food, whether it's wages, overtime. In addition, we won't have any revenue that is being received that exceeds our revenue projections to capitalize our fund balance. So, I just made mention that we're taking \$600,000 out of fund balance. There's no future game plan to recapitalize that fund balance. It's that fund balance of 2.3 million that we have in the jail budget is there because of the federal revenue exceeding budget estimates over the last number of years. Once that money goes away, we have nothing. We'll be either

drawing off it or raising taxes to cover it.

Karin: So that's the pot of money that the 600,000 is being taken out of for the reserve.

Jim: Yes.

Bob: I feel a lot comfortable at a school budget or a municipal budget, you know, with projections and revenues and well, trust me, I'm with you. You know, this has not been a fun budget season. This is a new ground for me and I'm this is my fifth or sixth year here.

Jim: As we're just projecting out next year's budget, we could be in a world of hurt this year's budget if we don't get that ICE money in because we will be \$1.2 million behind our revenue estimations.

Jon: So, how does that like what would have to happen? Because I've heard of things in other counties where they had a shortfall and had to go do something. So, how does that work? They want to file for bankruptcy.

Karin: Yeah. I mean, the reality is you have more than that in the reserve based on the surplus from the US Marshal's contract in the past. I mean, we're not going to be filing for bankruptcy if we're in that situation.

Jim: No, we would probably be looking at taking it out of the unassigned fund balance. And like I just said, it's 2.3 million. We're proposing 600,000 to be taken out as part of this budget. So now we're at 1.7 and the ICE money is 1.2. So, if we have to cover that 1.2, now we're down to \$500,000.

Jon: Could the federal government actually say that they're not paying for services that were already rendered?

Tim: This is another place I think we should each and every one of our towns ought to be contacting Senator King and Senator Collins. Jim's working on that obviously as well, but we ought to all be the timing is right and its critical right now that we're contacting those senators to get that bill paid. I mean, we've provided the services, they owe us the money. They're two of the people that should be contacted and encouraged to make sure that the bill gets paid. I think it could be very effective if all of our towns contact them and make sure that that they know how we feel about that.

Bob: I think that's a great idea. We had our council meeting cancelled last night and we're having it at tomorrow night. So, I'll make sure that that's brought up in our agenda. Because it all affects our town. This affects our town taxpayers directly and affects their pockets just as much as it affects Jim's pocket in the jail's pocket.

Karin: Jim, you said that we can send you questions for our next meeting. There's a question that's pending from a previous meeting which is with regard to the communication center 911 dispatch where we have services agreements with particular towns. Are we committed based on the prior agreements to only raise their contracts by 3%?

Jim: We have once you brought that up we went back and Melinda and I have discussed one of the things that we're trying to figure out is if we raise the next round of contracts which is a smaller number of contracts for the towns. For some reason, there are towns that are due for a new contract this year, but the majority of the contracts were done last year. And so, there's going to be if we put say a 5% in for this year and the towns that signed last year was at 3%. There's going to be an inequity between the towns because of that contract. So, we're trying to work through that.

Karin: When is the next contract for the towns that they did last year?

Jim: It's a three-year contract. Okay. And so they've been building them on 3% which that is not what we're spending these days. I have looked back as far as I think back to 2010/2012ish to see what the ratio of revenue to expense has been. And for a number of years it was 40% of the total expenditures of the dispatch contract were paid through revenue from the towns. The last two years it went from 40% up to 44%.

Karin: So we really haven't added too many communities.

Jim: A lot of the communities had joined on prior to and I've been here 10 years this summer.

Karin: So, what explains how they're paying for more of it even though the expenses have gone up dramatically. I'm sure more than 3% a year at least 15%.

Jim: I have not dug into it that deep yet. I can't tell you that.

Jon: If you're keeping notes of like things from the meetings, I don't really have anything from today that I felt like is that okay?

Karin: Why don't I read you the three that I have so we know it's what previously we talked about thinking about. The first is when you will remember the Cumberland County Cooperative Extension. Thinking of doing something other than flat funding perhaps going up to the increasing the grant by \$10,000 to cover that salary line of 135k. The other was the Registry of Deeds. This may be more of my issue where they have a vacancy that has been frozen and funded in the budget year over year just in case a need arises and my comment to the department head at the time would be like I don't think I that would fly in my town so I'm just bringing my budget experience forward. Then with regard to the 911 dispatch determining whether the allocations in the contracts are fair right now whether they should be increased.

Jon: So, the way the process could work, we could recommend the budget as presented, but suggest that the commissioners consider those three things as recommendations at this point. And we could be more specific about what the recommendations are.

Karin asked that people email her other items that had not been mentioned and add them to the list for the next meeting for discussion. Bob hoped that

everyone could be together in person at the next meeting and thanked everyone for joining.

This Finance Committee Item was DISCUSSED.

4. Next Meeting: Tuesday, February 10, 2026

5. ADJOURNMENT

AT 7:50 p.m. a motion was made by Jonathan Anderson, seconded by Karin Orenstein, to ADJOURN the meeting. The motion carried by a unanimous vote.



Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: FC 26-009

Agenda Date: 2/10/2026

Agenda #:

Title For Agenda Item:

County Staff Update on FY27 Budget

Recommended Action:

Update Only

Background:

Staff continue to look at the budget in an attempt to lessen the impact now that federal revenues are gone. Staff will report out any changes to the Finance Committee.

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 |
|-----------------------------------|----------------------------|--------------------------|-------------------------|--------------------|------------------------|-------------------|---------------------|-----------------------|--------------------------|
| Emergency Mgmt Agency | 703,258 | 673,142 | 732,729 | 29,472 | (2,153) | 730,576 | - | - | 3.88% |
| District Attorney | 2,699,061 | 2,471,548 | 2,869,063 | 170,001 | (23,920) | 2,845,143 | - | - | 5.41% |
| Facilities | 3,001,848 | 2,960,076 | 3,120,416 | 118,568 | (150,183) | 2,970,233 | - | - | -1.05% |
| Registry of Deeds | 858,238 | 753,709 | 909,037 | 50,799 | (77,409) | 831,627 | - | - | -3.10% |
| Registry of Probate | 984,942 | 882,295 | 1,008,481 | 23,539 | (397) | 1,008,084 | - | - | 2.35% |
| Finance | 715,998 | 596,813 | 863,825 | 147,827 | 55,000 | 918,825 | - | - | 28.33% |
| Communications | 4,027,791 | 3,947,151 | 4,638,364 | 610,573 | (27,667) | 4,610,697 | - | - | 14.47% |
| Executive-Admin | 1,043,992 | 998,978 | 1,235,495 | 191,503 | (14,212) | 1,221,283 | - | - | 16.98% |
| Facilities-Garage | 140,534 | 136,139 | 147,244 | 6,710 | (546) | 146,698 | - | - | 4.39% |
| Information Technology | 1,281,030 | 1,077,706 | 1,553,554 | 272,524 | (63,091) | 1,490,463 | - | - | 16.35% |
| Human Resources | 988,723 | 866,506 | 1,039,534 | 50,812 | 14,339 | 1,053,873 | - | - | 6.59% |
| Regional Public Health | 323,452 | - | 365,026 | 41,574 | 22,000 | 387,026 | - | - | 19.65% |
| Sheriff-Admin | 1,692,343 | 1,549,046 | 1,964,440 | 272,097 | (53,143) | 1,911,297 | - | - | 12.94% |
| Sheriff-Law Enforcement | 7,824,255 | 7,316,857 | 8,246,379 | 422,124 | (43,795) | 8,202,584 | - | - | 4.84% |
| Sheriff-Civil | 514,187 | 419,239 | 561,636 | 47,450 | 654 | 562,290 | - | - | 9.36% |
| Debt Service-Principal | 915,546 | 696,952 | 832,686 | (82,860) | - | 832,686 | - | - | -9.05% |
| Debt Service- Interest | 367,383 | 240,923 | 346,927 | (20,456) | - | 346,927 | - | - | -5.57% |
| Debt Expense - TAN Loans | - | - | - | - | - | - | - | - | 0.00% |
| Grants & Human Services | 268,000 | 268,000 | 273,000 | 5,000 | - | 273,000 | - | - | 1.87% |
| Pension Life- Retirees | 10,000 | 13,083 | 11,500 | 1,500 | - | 11,500 | - | - | 15.00% |
| Contingent Account | 45,000 | - | 45,000 | - | - | 45,000 | - | - | 0.00% |
| Sal./ Ben./ Term. Pay | 435,000 | 435,000 | 435,000 | - | - | 435,000 | - | - | 0.00% |
| Unemployment Insurance | 5,000 | 47,531 | 5,000 | - | - | 5,000 | - | - | 0.00% |
| Regional Projects and Public Info | 245,000 | 28,273 | 100,000 | (145,000) | - | 100,000 | 100,000 | 100,000 | -59.18% |
| Benefits | 120,000 | - | 710,870 | 590,870 | - | 710,870 | - | - | - |
| Capital Improvement Res. | 299,600 | 376,600 | 317,600 | 18,000 | - | 317,600 | - | - | 6.01% |
| Total Expenditure Summary | 29,510,180 | 26,755,566 | 32,332,807 | 2,822,627 | (364,522) | 31,968,285 | 100,000 | 100,000 | 9.56% |
| Change | | | 2,822,627 | 2,822,627 | | 2,458,105 | (29,410,180) | (29,410,180) | |

| 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 |
|------------------------------|--------------|--------------|--------------|-------------------------|-------------|--------------------|-----------------------|
| COUNTY | | | | | | | |
| Total Estimated Expenditures | 25,770,118 | 27,272,952 | 29,510,180 | 32,332,807 | 31,968,285 | 100,000 | 100,000 |
| Total Estimated Revenues | (6,956,734) | (7,159,414) | (7,592,325) | (8,084,586) | (8,084,586) | (8,084,586) | (8,084,586) |
| Tax Stabilization Reserve | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| Tax Revenue Required | 18,613,384 | 19,913,538 | 21,717,855 | 24,048,221 | 23,683,699 | (8,184,586) | (8,184,586) |
| Net Dollar Change | | 1,300,154 | 1,804,317 | 2,330,366 | 1,965,844 | (29,902,441) | (29,902,441) |
| Percent from prior year | | 6.99% | 9.06% | 10.73% | 9.05% | -137.69% | -137.69% |

| Jail Budget | | | | | | | |
|------------------------------|-------------|-------------|-------------|---------------|-------------|-----------------|--------------------|
| Tax Calculation | 23-24 | 24-25 | 25-26 | 26-27 Request | 26-27 MGR | 26-27 FC RECOMM | 26-27 Final Budget |
| Total Estimated Expenditures | 22,405,905 | 20,869,148 | 23,049,033 | 25,882,704 | 25,737,660 | - | - |
| Total Estimated Revenues | (7,050,233) | (4,899,250) | (5,801,500) | (3,968,989) | (4,168,989) | (4,168,989) | (3,968,989) |
| Tax Revenue Required | 15,355,672 | 15,969,898 | 17,247,533 | 21,913,715 | 21,568,671 | (4,168,989) | (3,968,989) |
| | 15,355,672 | 15,969,898 | 17,247,533 | 21,913,715 | 21,568,671 | (4,168,989) | (3,968,989) |
| | | | | 4,666,182 | 4,321,138 | (21,416,522) | (21,216,522) |

| Cross Insurance Arena Budget | | | | | | | |
|-------------------------------------|--------------|--------------|--------------|----------------------|-----------|-----------------|--------------------|
| Tax Calculation | 23-24 BUDGET | 24-25 BUDGET | 25-26 BUDGET | 26-27 BUDGET REQUEST | 26-27 MGR | 26-27 FC RECOMM | 26-27 Final Budget |
| Bond Principal | 1,390,241 | 1,440,000 | 1,530,000 | 1,500,000 | 1,500,000 | - | - |
| Bond Interest | 739,387 | 688,462 | 579,245 | 503,820 | 503,820 | - | - |
| Prior CIA Debt Service | 439,075 | 432,045 | 364,971 | 180,737 | 180,737 | - | - |
| Operational Subsidy | 730,000 | 648,000 | 680,000 | 680,000 | 530,000 | - | - |
| Tax Revenue Required | 3,298,703 | 3,208,507 | 3,154,216 | 2,864,557 | 2,714,557 | - | - |
| Net Dollar Change | | (90,196) | (54,291) | (289,659) | (439,659) | (3,154,216) | (3,154,216) |
| Percent from prior year | | -2.73% | -1.69% | -9.18% | -13.94% | | |

| COMBINED TAX PRESENTATION | | | | | | | |
|----------------------------------|--------------|--------------|--------------|----------------------|--------------|-----------------|--------------------|
| Tax Calculation | 23-24 BUDGET | 24-25 BUDGET | 25-26 BUDGET | 26-27 BUDGET REQUEST | 26-27 MGR | 26-27 FC RECOMM | 26-27 Final Budget |
| Total Estimated Expenditures | 51,474,726 | 51,350,607 | 55,713,429 | 61,080,068 | 60,420,502 | 100,000 | 100,000 |
| Total Estimated Revenues | (14,006,967) | (12,058,664) | (13,393,825) | (12,053,575) | (12,253,575) | (12,253,575) | (12,053,575) |
| Tax Stabilization Reserve | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| Tax Revenue Required | 37,267,759 | 39,091,943 | 42,119,604 | 48,826,493 | 47,966,927 | (12,353,575) | (12,153,575) |
| Net Dollar Change | | 1,824,184 | 3,027,661 | 6,706,889 | 5,847,323 | (54,473,179) | (54,273,179) |
| Percent from prior year | | 4.89% | 7.74% | 15.92% | 13.88% | -129.33% | -128.85% |

| | | | | | | | | |
|-----------------|-------------------------------------|--|--|-----------|-----------|--------------|---------|----------|
| Budget Requests | General County Impact | | | 2,330,366 | | | 5.53% | Total |
| | Jail Impact | | | 4,666,182 | | | 11.08% | |
| | Cross Insurance Arena Impact | | | (289,659) | | | -0.69% | 15.92% |
| MGR Budget | General County Impact | | | | 1,965,844 | | 4.67% | Total |
| | Jail Impact | | | | 4,321,138 | | 10.26% | |
| | Cross Insurance Arena Impact | | | | (439,659) | | -1.04% | 13.88% |
| Final Budget | General County Impact | | | | | (29,902,441) | -70.99% | Total |
| | Jail Impact | | | | | (21,216,522) | -50.37% | |
| | Cross Insurance Arena Impact | | | | | (3,154,216) | -7.49% | -128.85% |

| <u>Expenditures</u> | | <u>Change Nov - Feb</u> | |
|-----------------------|------------------|-------------------------|-------------|
| General Fund November | \$ 32,014,363.00 | | |
| General Fund February | \$ 31,968,285.00 | \$ | (46,078.00) |
| Jail Fund November | \$ 25,444,423.00 | | |
| Jail Fund February | \$ 25,737,660.00 | \$ | 293,237.00 |

| <u>Revenues</u> | | <u>Change Nov - Feb</u> | |
|-----------------------|-----------------|-------------------------|----------------|
| General Fund November | \$ 8,084,586.00 | | |
| General Fund February | \$ 8,084,586.00 | \$ | - |
| Jail Fund November | \$ 7,506,999.00 | | |
| Jail Fund February | \$ 4,168,989.00 | \$ | (3,338,010.00) |

| <u>Tax Stabilization Reserve</u> | <u>November</u> | <u>February</u> |
|----------------------------------|-----------------|-----------------|
| General Fund | \$ 200,000.00 | \$ 200,000.00 |
| Jail Fund | \$ - | \$ 200,000.00 |

Expenditure Decrease Per Department

| | | |
|-------------------------|-----------------------|-----------------|
| Emergency Management | Training | -3,000 |
| District Attorney | Restorative Justice | -5000 |
| | Seasonal Intern | -3000 |
| | Witness Fees | -2000 |
| Executive | Professional Services | -5000 |
| Sheriff Administration | Transportation | -2500 |
| | Training | -2000 |
| | Tel & Communication | -15000 |
| Sheriff Law Enforcement | Transportation | -2000 |
| | Gas/Oil | -5000 |
| | Training | -3500 |
| | VIPS | -1000 |
| Sheriff Jail | Transportation | -2000 |
| | Gas/Oil | -1000 |
| | Training | -5000 |
| | Computer Hardware | -6000 |
| Registry of Deeds | Clerk II Position | -73302 |
| Communications | Office Supplies | -1500 |
| | Training | -5000 |
| | Total | -142,802 |

Expenditure Increase Per Department

| | | |
|-----------------|-----------------------|---------------|
| Finance | MUNIS Cloud Base | 55000 |
| Human Resources | Employee Recognition | 10000 |
| Public Health | Professional Services | 20000 |
| Sheriff Jail | Miscellaneous | 24000 |
| | Total | 109000 |

This schedule is a representation of positions within departments.

| Job Title | 2025-26 | | | | 2026-27 | | | |
|----------------------------------|--------------|----|------------------|----|--------------|----|------------------|-----|
| | General Fund | | Grant & Contract | | General Fund | | Grant & Contract | |
| | FT | PT | FT | PT | FT | PT | FT | PT |
| EXECUTIVE | | | | | | | | |
| Administration | | | | | | | | |
| Commissioners | 5 | | | | 5 | | | |
| County Manager | 1 | | | | 1 | | | |
| Assistant County Manager | 1 | | | | 1 | | | |
| Admin & Special Projects Coord. | 1 | | | | 1 | | | |
| Compliance & Audit Manager | | | 1 | | 1 | | | |
| Director of Public Affairs | 1 | | | | 1 | | | |
| Regional Fire Coordinator | 1 | | | | 1 | | | |
| Community Development Manager | | | 1 | | | | 1 | |
| Community Development Coord | | | 1 | | | | 1 | |
| Social Services Coordinator | | | 1 | | | | 1 | |
| | 10 | 0 | 4 | 0 | 11 | 0 | 3 | 0 |
| Public Health | | | | | | | | |
| Public Health Director | 0.5 | | 0.5 | | 1 | | | |
| DV Coordinator | | 1 | | | | 1 | | |
| Chronic Disease Manager | | | 1 | | | | 1 | |
| Behavioral Public Health Manager | | | 1 | | | | 1 | |
| Behavioral Public Health Coord | | | | | | | | 0.5 |
| HEAL Team Lead | | | 1 | | | | 1 | |
| SUPS Team Lead | | | 1 | | | | 1 | |
| SUPS Specialist | | | 1 | | | | 1 | |
| Tobacco Team Lead | | | | | | | 1 | |
| Tobacco Prevention Specialist | | | | | | | 1 | |
| Tobacco Treatment Specialist | | | | | | | 1 | |
| Matl Coordinator | | | | | | | 1 | |
| School Community Builder | | | | | | | 1 | |
| Finance & Admin Assistant | | | 1 | | 0.5 | | 0.5 | |
| Restorative Practices Specialist | | | 1 | | | | 1 | |
| | 0.5 | 1 | 7.5 | 0 | 1.5 | 1 | 11.5 | 0.5 |
| Information Technology | | | | | | | | |
| Information Technology Director | 1 | | | | 1 | | | |
| Systems Administrator | 1 | | | | 1 | | | |
| Software Admin GIS Mapper | 1 | | | | 1 | | | |
| Tech Support Coordinator | 1 | | | | 1 | | | |
| Tech Support Technician | 1 | | | | 1 | | | |
| | 5 | | | | 5 | | | |
| Human Resources | | | | | | | | |
| Human Resources Director | 1 | | | | 1 | | | |
| Human Resources Specialist | 1 | | | | 1 | | | |
| Safety Coordinator | 1 | | | | 1 | | | |

| | 2025-26 | | 2026-27 | |
|---------------------------------|--------------|------------------|--------------|------------------|
| | General Fund | Grant & Contract | General Fund | Grant & Contract |
| Employee Relations Coord | 1 | | 1 | |
| Labor Relations Specialist | 1 | | 1 | |
| Recruiter | 1 | | 1 | |
| Human Resources Assistant | 1 | | 1 | |
| | 7 | 0 | 7 | 0 |
| Finance Department | | | | |
| Finance Director | 1 | | 1 | |
| Payroll Specialist | 1 | | 1 | |
| Accounting Clerk | 1 | | 1 | |
| Finance Specialist | 1 | | 1 | |
| Finance & Budget Manager | 1 | | 1 | |
| | 5 | | 5 | |
| DISTRICT ATTORNEY | | | | |
| Business & Communication Coord | 1 | | 1 | |
| Executive Assistant | 1 | | 1 | |
| Intern | | 6 | | 6 |
| Paralegal | 1 | | 1 | |
| Legal Administration Supervisor | 2 | | 1 | |
| Receptionist (Clerk II) | 2 | | 2 | |
| Trial Assistant | 10 | | 11 | |
| Staff Development & TA | 1 | | 1 | |
| Victim Witness Advocate | 5 | | 5 | |
| Coord of Rehab & Diversion | 1 | | 1 | |
| Restitution Clerk | | 1 | | 1 |
| Diversion Clerk | 1 | | 1 | |
| SAKI Detective | | | | 1 |
| | 25 | 7 | 25 | 7 |
| FACILITIES | | | | |
| Facilities Director | 1 | | 1 | |
| Deputy Director | 1 | | 1 | |
| Maintenance Supervisor | | | 3 | |
| Facilities Supervisor | 1 | | 1 | |
| Custodian Supervisor | 1 | | 1 | |
| Custodian | 3 | 1 | 5 | 3 |
| Electrician Supervisor | | | 1 | |
| Electrician | 2 | | 2 | |
| Maintenance Technician II | 7 | 2 | 5 | 2 |
| Fleet Automotive Coord | 1 | | 1 | |
| Fleet Automotive Technician | 1 | | 1 | |
| Executive Assistant | 1 | | 1 | |
| Parking Garage Operator | 1 | | 1 | |
| | 20 | 1 | 24 | 0 |
| | | 6 | | 5 |

| | 2025-26 | | | | 2026-27 | | | |
|------------------------------------|--------------|---|------------------|---|--------------|---|------------------|---|
| | General Fund | | Grant & Contract | | General Fund | | Grant & Contract | |
| DEEDS | | | | | | | | |
| Register of Deeds | 1 | | | | 1 | | | |
| Deputy Register | 1 | | | | 1 | | | |
| Clerk II | 5 | | | | 4 | | | |
| Clerk III | | | | | | | | |
| | 7 | | | | 6 | | | |
| PROBATE | | | | | | | | |
| Register of Probate | 1 | | | | 1 | | | |
| Deputy Register | 1 | | | | 1 | | | |
| Clerk II | 3 | 1 | | | 3 | 1 | | |
| Judge of Probate | 1 | | | | 1 | | | |
| Legal Assistant | 1 | | | | 1 | | | |
| | 7 | 1 | | | 7 | 1 | | |
| EMERGENCY MANAGEMENT AGENCY | | | | | | | | |
| EMA Director | 1 | | | | 1 | | | |
| Deputy EMA Director | 1 | | | | 1 | | | |
| Planner | 2 | | | | 2 | | | |
| Program Coordinator | 1 | 1 | | | 1 | 1 | | |
| LEPC Planner | 1 | | | | 1 | | | |
| Finance Assistant | | 1 | | | | 1 | | |
| | 6 | 2 | | | 6 | 2 | | |
| SHERIFF | | | | | | | | |
| Administration/Support Services | | | | | | | | |
| Sheriff | 1 | | | | 1 | | | |
| Chief Deputy | 1 | | | | 1 | | | |
| Administrative Investigator | 1 | | | | 1 | | | |
| Administrative Lieutenant | 1 | | | | 1 | | | |
| Internal Affairs Analyst | 1 | | | | 1 | | | |
| Executive Assistant | 1 | | | | 1 | | | |
| Investigations Clerk | 2 | | | | 1 | | | |
| Receptionist/Clerk | 1 | | | | 1 | | | |
| Captain-Support Services | 1 | | | | 1 | | | |
| Accreditation Compliance Coord | 1 | | | | 1 | | | |
| Staff Development Specialist | 1 | | | | 2 | | | |
| Media Specialist | 1 | | | | 1 | | | |
| Administrative Sergeant | 1 | | | | 1 | | | |
| Administrative Assistant | 1 | | | | 1 | | | |
| | 15 | 0 | | | 15 | 0 | | |
| Law Enforcement | | | | | | | | |
| Captain - Law Enforcement | 2 | | | | 2 | | | |
| Lieutenant | 3 | | | | 3 | | | |
| Sergeant | 7 | | | | 7 | | | |
| Deputy/Community Relations Officer | 22 | | 17 | 4 | 22 | | 17 | 4 |
| Detective | 9 | | | | 9 | | | |
| Complaint Officer | 1 | | | | 1 | | | |
| Crime Analyst | 1 | | | | 1 | | | |
| | 45 | | 17 | 4 | 45 | | 17 | 4 |

| | 2025-26 | | | | 2026-27 | | | |
|------------------------------------|--------------|------------|------------------|------------|--------------|------------|------------------|------------|
| | General Fund | | Grant & Contract | | General Fund | | Grant & Contract | |
| Civil Process | | | | | | | | |
| Administrative Civil Deputy | 1 | | | | 1 | | | |
| Civil Deputy | 4 | | | | 4 | | | |
| PT Civil Deputy | | 3 | | | | 3 | | |
| | 5 | 3 | | | 5 | 3 | | |
| Communications | | | | | | | | |
| Communications Director | 1 | | | | 1 | | | |
| Deputy Communications Director | 1 | | | | 1 | | | |
| Shift Supervisor | 7 | | | | 7 | | | |
| Dispatcher | 28 | 0 | | | 28 | 0 | | |
| | 37 | 0 | | | 37 | 0 | | |
| Regional Assessing | | | | | | | | |
| Director of Regional Assessing | | | 1 | | | | 1 | |
| Deputy Assessor | | | 1 | | | | 1 | |
| Assistant Assessor | | | 1 | | | | 1 | |
| Appraiser I/II | | | 2 | | | | 3 | |
| Assessing Oprs Manager | | | 1 | | | | 1 | |
| Administrative Assistant | | | | 1 | | | | 1 |
| | | | 6 | 1 | | | 7 | 1 |
| Total Budget Employees Only | 194.5 | 3.5 | 140.5 | 0.5 | 199.5 | 3.4 | 143.5 | 1.5 |

| Jail | 2025-2026 | | | | 2026-2027 | | | |
|----------------------------------|-----------|----|------------|----|-----------|----|--------------------|----|
| | Proposed | | COMMISSARY | | Proposed | | Grant Commissary | |
| | FT | PT | FT | PT | FT | PT | FT | PT |
| Job Title | | | | | | | | |
| Jail Administrator | 1 | | | | 1 | | | |
| Capt. - Admin./Support | 1 | | | | 1 | | | |
| Capt.- Security/Operations | 1 | | | | 1 | | | |
| Administrative Secretary | 1 | | | | 1 | | | |
| Administrative Officer | | | | | | | | |
| Reentry Case Manager | | | | | | | 1 | |
| Reentry Coordinator | | | | | | | 1 | |
| MAT Coordinator | | | | | | | 1 | |
| PREA Coordinator | 1 | | | | 1 | | | |
| Community Program Officer | 4 | | | | 4 | | | |
| Cook II | 5 | | | | 5 | | | |
| Corrections Officer | 95 | | | | 95 | | | |
| Education Technicians-Academic | 0 | | 2 | | 0 | | 2 | |
| Education Technicians-Vocational | 0 | | 2 | | 0 | | 2 | |
| Executive Assistant | 1 | | | | 1 | | | |
| Food Service Manager | 1 | | | | 1 | | | |
| Lobby Receptionist - CO | 1 | | | | 1 | | | |
| Property Officer | 1 | | | | 1 | | | |
| Records Clerk | 2 | | | | 2 | | | |
| Recreation Officer | 1 | | | | 1 | | | |
| Sergeant | 16 | | | | 15 | | | |
| Staff Development Specialist | 1 | | | | 1 | | | |
| Transportation Officer | 9 | | | | 9 | | | |
| Trustee Coordinator | 1 | | | | 1 | | | |
| Lieutenant | 6 | | | | 7 | | | |
| Lieutenant Education | | | 1 | | | | 1 | |
| Librarian | | | | 1 | | | | 1 |
| Chaplin | 1 | | | | 1 | | | |
| | 150 | | 5 | 1 | 150 | | 8 | 1 |

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 | - | - | |
| | Wages & Salaries (PT) | 30,900 | 16,392 | 27,924 | Interns, Youth Fire | 27,924 | - | - | |
| 5401 | Overtime | 1,000 | 38 | 750 | | 750 | - | - | |
| 5510 | Health Insurance | 73,786 | 71,024 | 94,080 | | 94,927 | - | - | |
| 5520 | Retirement | 20,496 | 18,813 | 22,488 | | 22,488 | - | - | |
| 5530 | Social Security | 34,717 | 33,245 | 36,376 | | 36,376 | - | - | |
| 5540 | Workers Comp | 1,489 | 1,537 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - | |
| 5560 | Deferred Comp | 18,369 | 17,083 | 19,582 | | 19,582 | - | - | |
| 5500 | Total Employee Benefits | 148,857 | 141,702 | 172,526 | Taxes and benefits for departmental employees. | 173,373 | - | - | |
| | TOTAL PERSONNEL SERVICES | 602,668 | 556,918 | 648,029 | 7.5% TOTAL | 648,876 | - | - | |
| OPERATIONS AND MAINTENANCE | | | | | | | | | |
| 6130 | Transportation & Lodging | 4,500 | 2,332 | 4,500 | | 4,500 | - | - | |
| 6131 | Gasoline | 2,500 | 3,126 | 3,000 | Increased based on FY24-25 usage. | 3,000 | - | - | |
| 6231 | Base Radio Repair | 1,000 | 524 | 2,500 | Repair expenses for radios. Increased due to new, Northport Comms room | 2,500 | - | - | |
| 6232 | Mobile Radio Repair | 2,500 | 1,615 | 2,500 | Cost to replace/repair deployable communications equipment as well as UAS equipment. | 2,500 | - | - | |
| 6400 | Insurance- Building & Contents | 4,415 | 5,103 | - | | - | - | - | |
| 6401 | Insurance- Liability | 9,647 | 11,149 | - | | - | - | - | |
| 6404 | Insurance- Radio Equipment | 828 | 1,007 | - | | - | - | - | |
| 6500 | Office Supplies | 2,000 | 1,351 | 2,000 | | 2,000 | - | - | |

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|-------|---------------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| 6501 | Training Supplies | 1,500 | 3,201 | 1,500 | | 1,500 | - | - |
| 6504 | Maintenance Supplies | 1,800 | - | 1,800 | | 1,800 | - | - |
| 6505 | Printing & Engraving | 2,600 | 3,730 | 2,600 | | 2,600 | - | - |
| 6508 | Dues | 1,000 | 143 | 1,000 | | 1,000 | - | - |
| 6512 | Training, Education, & Seminars | 12,000 | 7,158 | 12,000 | | 9,000 | - | - |
| 6513 | Leases & Service Agreements | 8,500 | 5,268 | 8,500 | | 8,500 | - | - |
| 6800 | Telephone & Communication | 3,400 | 10,042 | 3,400 | EMA Fax Line, Hotspot, Internet *Landline moved to IT | 3,400 | - | - |
| 6801 | Electricity Utility | | 2,933 | | To Facilities | | | |
| 6802 | Gas Utility | | 4,580 | | To Facilities | | | |
| 6803 | Water Utility | | 958 | | To Facilities | | | |
| 6903 | Food & Groceries | 5,000 | 4,031 | 5,000 | Expenses from T&E, public outreach, planning meetings. | 5,000 | - | - |
| 6904 | Institutional Supplies | 600 | 371 | 600 | Consummable supplies in the shelter trailer. | 600 | - | - |
| 6913 | Safety Equipment | 2,300 | 2,661 | 2,300 | | 2,300 | - | - |
| 6914 | Non-Food Items Purchases | 1,500 | 2,839 | 1,500 | Other EMA supplies such as propane for trailer, and durable equipment for training and outreach. | 1,500 | - | - |
| | TOTAL O&M | 67,590 | 74,121 | 54,700 | | 51,700 | - | - |
| | | | | | TOTAL | 51,700 | - | - |

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACC # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|-------|----------------------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| | CAPITAL OUTLAY | | | | | | | |
| 7111 | Homeland Security HazMat/WMD CIP | 30,000 | 39,260 | 30,000 | Support to HazMat Teams. | 30,000 | - | - |
| 7350 | Office Equipment | 3,000 | 2,843 | - | Line was kept to outfit EOC, EOC outfitting completed. | - | - | - |
| | | - | - | - | | - | - | - |
| | TOTAL CAPITAL OUTLAY | 33,000 | 42,103 | 30,000 | | 30,000 | - | - |
| | TOTAL EMA | 703,258 | 673,142 | 732,729 | | 730,576 | - | - |
| | | | | 29,472 | | 27,319 | (703,258) | (703,258) |
| | | | | 4.2% | | 3.9% | -100.0% | -100.0% |

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-102 DEPARTMENT: DISTRICT ATTORNEY | | | | | | | | |
|--------------------------------------|----------------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL SERVICES | | | | Jackie Sartoris, DA | | | |
| 5120 | Wages & Salaries (FT) | 1,640,006 | 1,548,686 | 1,723,175 | Wages for full & part time staff. | 1,723,175 | - | - |
| 5205 | Wages & Salaries (PT) | | | | | | | |
| 5401 | Overtime | | 20,664 | - | | 2,000 | | |
| 5210 | Seasonal/Temporary/Intern | 82,300 | 60,102 | 82,300 | Wages for Interns-Largest block of Intern time requesting increase for additional 3 externship interns (15 weeks FT training expense \$15.45/hr) | 79,300 | - | - |
| | | | | | and other temporary positions | | | |
| 5510 | Health Insurance | 413,786 | 386,651 | 478,335 | | 482,645 | - | - |
| 5520 | Retirement | 93,726 | 86,113 | 99,444 | | 99,444 | - | - |
| 5530 | Social Security | 131,756 | 125,315 | 138,119 | | 137,889 | - | - |
| 5540 | Workers Comp | 5,152 | 5,473 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - |
| 5560 | Deferred Comp | 14,235 | 10,285 | 15,090 | | 15,090 | - | - |
| 5500 | Employee Benefits & Taxes | 658,655 | 613,836 | 730,988 | Taxes and benefits for departmental employees. | 735,068 | - | - |
| | TOTAL PERSONNEL SERVICES | 2,380,961 | 2,243,289 | 2,536,463 | 6.5% TOTAL | 2,537,543 | - | - |
| | OPERATIONS AND MAINTENANCE | | | | | | | |

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|---------------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| 6130 | Transportation & Lodging | 32,000 | 29,443 | 32,000 | Departmental travel expenses including those incurred by providing service to satellite courts. Transportation to lodging for and meal expenses at conferences. Transportation costs associated with traveling to meetings with State agencies. MPA conference room expense doubled in cost w/fees/night & -more attendees. | 32,000 | - | - |
| 6301 | Professional Services | 1,800 | | 1,800 | Auditor expense - extradition/restitution accounts. \$6500 - annual victim rights events/office retreat | 8,300 | - | - |
| 6305 | Stenographer- Transcripts | 4,000 | 2,408 | 3,000 | Court transcripts required for case preparation and appeals. | 3,000 | - | - |
| 6307 | Witness Fees & Expenses- DA | 30,000 | 8,779 | 20,000 | Allocation for legislative requirement. | 18,000 | - | - |
| 6308 | Witness Fees & Expenses- AG | 1,000 | 6,202 | 5,000 | Allocation for legislative requirement. | 5,000 | - | - |
| 6309 | Laboratory Tests | 250 | | 250 | State legislated requirement for medical testing fees for victims of crime | 250 | - | - |
| 6400 | Insurance - Building & Contents | 2,910 | 3,537 | 4,000 | *Moved to Benefits/Insurance | - | - | - |
| 6401 | Insurance Liability | 9,040 | 9,794 | 10,000 | Tort / Bond *Risk Pool moved to Benefits/ Insurance | 5,000 | - | - |
| 6500 | Office Supplies | 14,000 | 13,033 | 21,000 | Departmental office supplies - additional public service event expenses | 14,500 | - | - |
| 6505 | Printing and Engraving | 7,000 | 4,215 | 5,000 | Case Folders, letterhead, envelopes, event materials, Toner Cartridges (From IT) | 5,000 | - | - |
| 6506 | Postal Expenses | 3,000 | 2,733 | 3,000 | Mail costs associated with the prosecution of criminal cases and statewide business | 3,000 | - | - |
| 6507 | Advertising | - | - | - | Job Placement ads / PIO materials | - | - | - |

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|-------------------------------------|------------------------|----------------------|----------------------|---|--------------|-----------------|--------------------|
| 6508 | Dues | 7,800 | 7,925 | 8,500 | Board of Bar Overseers. (20 memberships @\$330/each) increased cost National District Attorney's Association. (1 DA membership & associates) \$862 Maine State Bar Dues Maine Prosecutor's Association membership (1K) Victim Advocate's Association. (6) | 8,500 | - | - |
| 6516 | Restorative practices/diversionary | 40,000 | 29,786 | 40,000 | Contract Restorative justice liaison and Restorative Justice Institute to provide additional diversion opportunities to increase victim involvement and decrease defendant recidivism. | 35,000 | - | - |
| 6509 | Books, Periodicals, & Subscriptions | 16,500 | 19,053 | 19,000 | 5% Westlaw increase contract agreement (renewal is Nov 2026) /increased materials access/functionality / Maine Court rules print/Ferdico | 19,000 | - | - |
| 6511 | Equipment Rental | 1,300 | 1,188 | 1,350 | Culligan water service/annual filter servicing per machine | 1,350 | - | - |
| 6512 | Training, Education, & Seminars | 12,000 | 15,538 | 16,000 | Maine Prosecutor's Conference Registration. (increased cost to \$250) Staff training Seminars management training ADA CLE Seminars Extradition training Nat'l center for prosecution of DV training National Sexual Assault Training | 16,000 | - | - |
| 6513 | Leases & Service Agreements | 112,000 | 57,708 | 119,200 | Connected Office copiers(\$2116/mth) - with 2 additional copiers @ \$300 each. \$ 32,592 MeDATs hosting shared db svc increase + \$13975 \$ 42,618 | 119,200 | - | - |

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|-----------------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| | | | | | eProsecutor statewide licensing - (53 users/\$830/user) \$43,990 - anticipated deployment in spring 2026. \$ 43,990 | | | |
| 6800 | Telephone & Communication | 22,000 | 16,438 | 22,000 | Language Translation Line, Wireless Service (7), Connection to State Metro Line (1444/yr) Increase users @ \$198/license *Move Landline Telephone services to IT. | 13,000 | - | - |
| | | - | - | - | | - | - | - |
| | TOTAL O&M | 316,600 | 227,779 | 331,100 | TOTAL | 306,100 | - | - |
| | CAPITAL OUTLAY | | | | | | | |
| 7325 | Furniture & Fixtures | 1,500 | 480 | 1,500 | To replace chairs & furniture & furnishings as they break and add ergonomic fixtures as needed. | 1,500 | - | - |
| 7355 | Computer Hardware | - | - | - | | | | |
| 7400 | Capital Improvement Program | - | - | - | | | | |
| | TOTAL CAPITAL OUTLAY | 1,500 | 480 | 1,500 | TOTAL | 1,500 | - | - |
| | TOTAL DISTRICT ATTORNEY | 2,699,061 | 2,471,548 | 2,869,063 | TOTAL | 2,845,143 | - | - |
| | | | | 170,001 | | 146,082 | (2,699,061) | (2,699,061) |
| | | | | 6.3% | | 5.4% | -100.0% | -100.0% |

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-103 DEPARTMENT: EXECUTIVE | | ACTIVITY CENTER: ADMINISTRATION | | | | | | |
|------------------------------|------------------------------|---------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| ACCT:# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL | | | | | | | |
| 5120-01 | Wages & Salaries (FT) | 542,430 | 567,470 | 547,772 | Wages for full-time departmental staff. | 547,772 | - | - |
| | | | | 145,000 | Regional Fire Coordinator and Compliance & Audit Manager - Moved from special projects line | 145,000 | - | - |
| 5401-01 | Overtime/Taping | | 576 | 800 | | 800 | | |
| 5205-01 | Wages & Salaries (PT) | - | 816 | - | | - | - | - |
| 5510 | Health Insurance | 189,889 | 156,302 | 198,475 | | 200,263 | - | - |
| 5520 | Retirement | 43,110 | 32,122 | 31,020 | | 31,020 | - | - |
| 5530 | Social Security | 47,233 | 41,479 | 53,058 | | 53,058 | - | - |
| 5540 | Workers Comp | 2,047 | 2,174 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - |
| 5560 | Deferred Comp | 45,083 | 42,536 | 57,019 | | 57,019 | - | - |
| 5500-01 | Employee Benefits & Taxes | 327,362 | 274,614 | 339,572 | Benefits and taxes for departmental employees. | 341,360 | - | - |
| | TOTAL PERSONNEL SERVICES | 869,792 | 843,476 | 1,033,145 | 18.8% | 1,034,933 | - | - |
| | OPERATIONS & MAINTENANCE | | | | | | | |
| 6130-01 | Transportation & Lodging | 14,000 | 9,394 | 16,000 | Transportation and costs associated with traveling to meetings with county and municipal officials, as well as to testify at legislative hearings and participate in conferences. Travel expenses for Fire/EMS Coordinator | 16,000 | - | - |
| 6301-01 | Professional Services | 55,000 | 12,104 | 65,000 | Services needed for general operation of county services. \$ 35,000 Fire/EMS instructor costs for FF1 and FF2 training \$ 25,000 | 60,000 | - | - |
| 6302-01 | Legal Services | 32,000 | 64,630 | 40,000 | Legal fees associated with consultation and pending law suits and arbitrations | 40,000 | - | - |
| 6400-01 | Building & Content Insurance | 5,940 | 6,763 | 7,000 | *Risk Pool moved to Benefits/ Insurance | - | - | - |
| 6407-01 | Surety Bond Premiums | 3,850 | 5,711 | 6,000 | Bond obtained through MCCA. | 6,000 | - | - |
| 6500-01 | Office Supplies | 3,800 | 3,551 | 8,800 | Departmental / Communal Northport office supply costs. | 8,800 | - | - |

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FG BUDGET | 26-27 FINAL BUDGET |
|---------|---------------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| 6505-01 | Printing & Engraving | 950 | 1,173 | 1,200 | General printing costs to include county budget, annual report, budget | 1,200 | - | - |
| 6506-01 | Postal Expenses | 3,000 | 149 | 1,000 | Departmental postage costs. | 1,000 | - | - |
| 6507-01 | Advertising | 1,000 | 556 | 750 | Legal notices. | 750 | - | - |
| 6508-01 | Dues | 42,000 | 42,956 | 44,000 | Professional Memberships | 44,000 | - | - |
| | | | | | International City/County Managers Assoc. \$ 1,300 | | - | - |
| | | | | | Maine Municipal Association. \$ 600 | | - | - |
| | | | | | NACO Association \$ 5,633 | | - | - |
| | | | | | Maine County Commissioners Association. \$ 19,800 | | - | - |
| | | | | | Maine County Administrators Association. \$ 100 | | - | - |
| | | | | | Local/regional Chamber of Commerce \$ 800 | | - | - |
| | | | | | ME Town & City Management Association. \$ 250 | | - | - |
| | | | | | GPCOG Membership \$ 12,000 | | - | - |
| 6509-01 | Books periodicals, subs | 300 | 16 | 100 | Various books. PPH and BDN | 100 | - | - |
| 6512-01 | Training, Education, & Seminars | 5,000 | 1,079 | 4,000 | MCCA Convention, MMA, ICMA & NACO conference | 4,000 | - | - |
| 6513-01 | Leases & Service Agreements | 3,500 | 4,994 | 5,000 | Lease agreement/ copier Maintenance agreement for copier | 2,000 | - | - |
| 6609-01 | Equipment Repair | | | | Equipment maintenance not covered under service agreement. | | - | - |
| 6800-01 | Telephone & Communication | 3,860 | 2,427 | 3,500 | Provides for local and long-distance calls, and associated communication. Cell phones | 2,500 | - | - |
| | TOTAL O&M | 174,200 | 155,502 | 202,350 | | 186,350 | - | - |
| | TOTAL ADMINISTRATION | 1,043,992 | 998,978 | 1,235,495 | TOTAL | 1,221,283 | - | - |

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|---------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| | | | | 191,503 | | 177,291 | (1,043,992) | (1,043,992) |
| | | | | 18.3% | | 17.0% | -100.0% | -100.0% |

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-103 HUMAN RESOURCES | | ACTIVITY CENTER: HUMAN RESOURCES | | | | | | |
|------------------------|---------------------------|----------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|--------------------------|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL | | | | | | | |
| 5120 | Wages & Salaries (FT) | 648,451 | 589,939 | 669,693 | Wages for full-time departmental staff. | 669,693 | - | - |
| 5510 | Health Insurance | 133,233 | 124,033 | 150,029 | | 151,380 | - | - |
| 5520 | Retirement | 60,988 | 53,145 | 64,146 | | 64,146 | - | - |
| 5530 | Social Security | 49,607 | 44,058 | 51,232 | | 51,232 | - | - |
| 5540 | Workers Comp | 1,255 | 1,331 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - |
| 5560 | Deferred Comp | 9,284 | 8,757 | 9,558 | | 9,558 | - | - |
| 5500 | Employee Benefits & Taxes | 254,367 | 231,323 | 274,965 | Benefits and taxes for departmental employees. | 276,316 | - | - |
| | TOTAL PERSONNEL SERVICES | 902,818 | 821,262 | 944,657 | 4.6% TOTAL | 946,008 | - | - |
| | OPERATIONS & MAINTENANCE | | | | | | | |
| 6130 | Transportation & Lodging | 2,500 | 1,151 | 2,500 | Use of personal vehicles, mileage reimbursement, HR Conferences; meals & lodging | 2,500 | - | - |
| 6301 | Professional Services | 37,000 | 18,971 | 37,000 | Flores Section 125 FSA Admin Fee 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 1,765 \$ 40,252 | 40,252 | - | - |
| 6500 | Office Supplies | 4,500 | 3275 | 4,500 | HR Office Supplies | 4,500 | - | - |

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|-------|-------------------------------------|------------------------------|----------------------------|----------------------------|--|---|--------------------|--------------------------|
| 6505 | Printing & Engraving | 175 | 43 | 175 | Misc. printing, brochures, engraving | 175 | - | - |
| 6506 | Postal Expenses | 250 | 237 | 250 | HR Postage expenses | 250 | - | - |
| 6508 | Dues | 2,000 | 2709 | 2,800 | MLGHRA Memberships HR Assoc. of Southern ME (HRASM) National Safety Council SHRM Memberships SHRM Certifications NFPA Maine Motor Transport Assoc. | 1,155 160 425 660 100 150 <u>150</u> 2,800 | 2,800 | - |
| 6509 | Books, Periodicals, & Subscriptions | 4,150 | 0 | 8,950 | HR Reference Materials/Books Jazz HR Software Jobtarget - 12 months Other job posting & recruitment platforms | 250 6,936 9,600 <u>1,000</u> 17,786 | 17,786 | - |
| 6512 | Training, Education, & Seminars | 15,900 | 1877 | 15,000 | Leadership Academy HR Conferences, Workshops - Staff Annual Maine HR Conference at Samoset MMA HR & Management Conference - June @ Thomas C Professional Development - Depts. & Supervisory Maine LERA Conference & Meetings Tuition Reimbursement | 4,500 1,000 1,200 255 3,000 50 <u>5,895</u> 15,900 | 15,900 | - |
| 6513 | Leases & Service Agreement | 1,950 | 1,539 | 1,950 | Great America Financial Agreement | 1,950 | - | - |
| 6515 | Wellness | 10,000 | 12,613 | 13,000 | Wellness (gym/health reimbursement) | 13,000 | - | - |
| 6800 | Telephone expense | 480 | 1,136 | 1,752 | Cell Phone Stipend -\$40/month x 3, google voice | 1,752 | - | - |

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|-------------------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|--------------------------|
| | | | | | *Move Landline Telephone services to IT. | | | |
| | TOTAL O&M | 78,905 | 43,551 | 87,877 | | 100,865 | - | - |
| | CAPITAL OUTLAY | | | | | | | |
| 7361 | Occupational Health & Safety Equip. | 7,000 | 1,693 | 7,000 | Employee Ergonomic costs associated with workstations | 7,000 | - | - |
| | Safety Program | | | | Safety training program | | | |
| | | - | - | - | | - | - | - |
| | | 7,000 | 1,693 | 7,000 | | 7,000 | - | - |
| | | 988,723 | 866,506 | 1,039,534 | | 1,053,873 | - | - |
| | | | | 50,812 | | 65,151 | (988,723) | (988,723) |
| | | | | 5.1% | | 6.6% | -100.0% | -100.0% |
| | | | | | TOTAL | | | |
| | | | | | TOTAL | | | |

HUMAN RESOURCES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| 11-106 DEPARTMENT: SHERIFF | | ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES | | | | | | | |
|----------------------------|---------------------------|--|----------------------------|----------------------------|---|--------------------|--------------------|-----------------------|--|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET | |
| PERSONNEL SERVICES | | | | | | | | | |
| 5120-05 | Wages & Salaries (FT) | 964,326 | 882,860 | 1,164,936 | Wages for full-time agency staff. | 1,164,936 | - | - | |
| | | 5,200 | | - | | - | - | - | |
| | | \$ 42,792 | | - | Second half of Administrative Training Assistant (w/ benefits estimate) Jan 1 2026 Start Date | \$ 42,792 | \$ - | \$ - | |
| 5205-05 | Wages & Salaries (PT) | | | | | | | | |
| 5401-05 | Overtime | 5,150 | 5,461 | 7,000 | Wages for required overtime work. | 7,000 | - | - | |
| 5510 | Health Insurance | 186,869 | 173,359 | 263,128 | | 265,499 | - | - | |
| 5520 | Retirement | 75,056 | 61,519 | 98,450 | | 98,450 | - | - | |
| 5530 | Social Security | 74,165 | 66,777 | 89,653 | | 89,653 | - | - | |
| 5540 | Workers Comp | 19,312 | 20,512 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - | |
| 5560 | Deferred Comp | 17,886 | 17,036 | 22,035 | | 22,035 | - | - | |
| | | | | | Benefits | | | | |
| 5500-05 | Employee Benefits & Taxes | 373,288 | 339,203 | 473,266 | Taxes and benefits for agency employees. | 475,637 | - | - | |
| | TOTAL PERSONNEL SERVICES | 1,390,756 | 1,227,523 | 1,645,202 | 18.3% TOTAL | 1,690,365 | - | - | |
| OPERATIONS & MAINTENANCE | | | | | | | | | |
| 6130-05 | Transportation & Lodging | 20,000 | 15,040 | 22,500 | Agency mileage and travel expenses- CALEA Conference, IAPRO training, NIAIA training, Axon training, food for hosting training, increase in per diems cost and travel costs | 20,000 | - | - | |
| 6131-05 | Gas, Oil, & Grease | 9,000 | 4,031 | 9,000 | To provide gas for vehicles assigned to the administration bureau. (3000 gal @ \$3.00). | 9,000 | - | - | |
| 6301-05 | Professional Services | 16,000 | 24,203 | 30,800 | Polygraph and psych testing. | \$ 5,800 30,800 | - | - | |

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|-----------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| | | | | | Transcription services emergency needs. Respiratory Evaluations/Medical Review/Supplies \$ 5,000 Edgewater Background Investigations (formerly funded by ARPA) \$ 15,000 Promotions Exams \$ 5,000 | | | |
| 6302-05 | Legal Services | 12,000 | 14,624 | 12,000 | To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers. Due to increase in legal services due to FOAA | 12,000 | - | - |
| 6401-05 | Insurance - Liability | 68,266 | 93,838 | 68,266 | *Moved to the Benefits/Insurance | - | - | - |
| 6402-05 | Insurance- Vehicle | 23,540 | 33,216 | 23,540 | *Moved to the Benefits/Insurance | - | - | - |
| 6500-05 | Office Supplies | 9,500 | 10,023 | 9,500 | General Administrative needs from pens to paper. | 9,500 | - | - |
| 6505-05 | Printing & Engraving | 12,000 | 10,389 | 12,000 | Generic printing needs of the agency from business cards to letterhead and includes recognition program (coins, community policing, awards, shadowboxes, display posters, brochures) Toner Cartridges | 12,000 | - | - |
| 6506-05 | Postal Expenses | 3,500 | 3,420 | 3,500 | Agency postage expenses & rate increase. Postage meter rental @ 171 * 4. Postage meter maintenance agreement. | 3,500 | - | - |
| 6507-05 | Advertising Expense | 1,500 | 750 | 1,500 | Recruiting and other necessary advertisements for Sheriff's Office. | 1,500 | - | - |

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|-------------------------------------|------------------------------|----------------------------|----------------------------|---|----------------------------------|--------------------|-----------------------|
| 6508-05 | Dues | 4,800 | 4,139 | 4,800 | Funding to continue affiliation with local police and law enforcement organizations and support networks. Assoc.: Maine Sheriff Assoc., Maine Chief of Police, National Sheriff's Assn., American Jail Assoc., International Associations | 4,800 | - | - |
| 6509-05 | Books, Periodicals, & Subscriptions | 3,500 | 471 | 3,500 | Legal reference material, new title updates. | 3,500 | - | - |
| 6511-05 | Equipment Rental | 7,000 | 3,752 | 7,000 | Rental of equipment used in the facility. Base rental for copiers (2) @ \$313 * 12. Naples Copier. Copier fees based on estimated copies. Circuit to tie to ME Public Safety for data. | 5,000 | - | - |
| 6512-05 | Training, Education, & Seminars | 16,800 | 8,995 | 16,800 | Ongoing educational needs (usually outside the facility). Administrative support staff development training (NIAIA, IAPro, Axon) Educational reimbursements for agency PoliceOne and additional positions require more training | \$ 16,800 14,800 | - | - |
| 6800-05 | Telephone & Communication | 77,181 | 79,153 | 77,532 | Telephone services. GPS Trackers \$1000 Replacement-wireless equipment. Substation service. GPS Units-ESU/K-9 \$3500 65 Patrol Aircards Deputy Phones (remaining 25 phones x \$43) | \$ 63,732 77,532 \$ 13,800 | - | - |
| 6908-05 | Clothing- Uniforms | 3,000 | 1,884 | 3,000 | Provided to staff. | 3,000 | - | - |

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 | - | - | |
| 6915-05 | Polygraph | - | 8,925 | - | | | | | |
| 6950-05 | CALEA Expenses | 5,000 | 3,160 | 5,000 | CALEA Annual Fee/NEPAC | 5,000 | - | - | |
| 6949-05 | Special Projects | 3,000 | 1,432 | 3,000 | Community Programs, functions and events ex. National Night Out, Retirements. | 3,000 | - | - | |
| | | - | - | - | | - | - | - | |
| | TOTAL O&M | 298,587 | 321,445 | 316,238 | TOTAL | 217,932 | - | - | |
| | CAPITAL OUTLAY | | | | | | | | |
| 7350-05 | Office Equipment | 3,000 | 78 | 3,000 | Misc replacement of broken/worn furniture. | 3,000 | - | - | |
| | | - | - | - | | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 3,000 | 78 | 3,000 | | 3,000 | - | - | |
| | TOTAL ADMIN/ SUPPORT SERVICES | 1,692,343 | 1,549,046 | 1,964,440 | TOTAL | 1,911,297 | - | - | |
| | | | | 272,097 | | 218,954 | (1,692,343) | (1,692,343) | |
| | | | | 16.1% | | 12.9% | -100.0% | -100.0% | |

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| 11-106 DEPARTMENT: SHERIFF | | ACTIVITY CENTER: LAW ENFORCEMENT | | | | | | |
|----------------------------|--|----------------------------------|----------------------|----------------------|--|---|-----------------|--------------------|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| 5120-06 | PERSONNEL SERVICES Wages & Salaries (FT) | 3,743,370 | 3,808,312 | 4,075,302 | Wages for full-time departmental staff. 331,932 | 4,075,302 | - | - |
| 5401-06 | Overtime | 694,913 | 437,782 | 694,913 | Wages for required overtime for coverage of vacations, sickness, holiday, worker's compensation, disability, etc., contract holiday changes and training. | 664,913 | - | - |
| 5510 | Health Insurance | 1,097,321 | 939,581 | 1,237,031 | | 1,237,031 | - | - |
| 5520 | Retirement | 504,393 | 531,960 | 558,527 | | 558,527 | - | - |
| 5530 | Social Security | 339,529 | 319,322 | 364,921 | | 362,626 | - | - |
| 5540 | Workers Comp | 121,270 | 128,808 | - | *Move and consolidated to the Benefits/ Insurance Line. | - | - | - |
| 5560 | Deferred Comp | 3,043 | 3,914 | 3,429 | | 3,429 | - | - |
| 5500-06 | Employee Benefits & Taxes | 2,065,556 | 1,923,585 | 2,163,908 | Benefits and taxes for departmental employees. | 2,161,613 | - | - |
| | TOTAL PERSONNEL SERVICES | 6,503,839 | 6,169,678 | 6,934,123 | 6.6% TOTAL | 6,901,828 | - | - |
| 6130-06 | OPERATIONS & MAINTENANCE Transportation & Lodging | 25,000 | 21,709 | 29,840 | To pay Sheriffs office expenses for required travel (training, firearms training, etc.). Includes overnight lodging, meals, tolls, and other costs incidental to travel. New SRD Training, advanced forensic reconstruction National Forensics Academy Lodging Tactical/Negotiator Team Specialized Training Transportation | \$ 23,640 27,840 \$ 3,000 \$ 1,200 | - | - |

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|-------------------------------------|------------------------------|----------------------------|----------------------------|--|---|--------------------|-----------------------|
| 6131-06 | Gas, Oil, & Grease | 231,417 | 222,538 | 231,417 | To provide gas for vehicles assigned to the law enforcement bureau @ 77,139 gals * \$3.00 | \$ 231,417 | 226,417 | - |
| 6232-06 | Electronic Equipment Repair | 17,000 | 19,385 | 19,100 | Fund repairs and operational costs for radios (mobile/portables) at the Sheriff's Office Radar Calibration (increased) cables/license/subscription/EDR Cables/Licenses | \$ 6,500 \$ 5,600 \$ 7,000 | 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 | - |
| 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 | - |
| 6509-06 | Books, Periodicals, & Subscriptions | 130,107 | 66,667 | 138,349 | New Title 29 and 17A updates/ quick reference book | \$ 3,900 | 138,349 | - |

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|---------------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| | | | | | CID GPS Tracker \$400, Callyo \$3,600, IAPro/BlueTeam/EiPro \$10,500, lexis nexis (ClearPro) software \$3312, Project Lifesaver \$2,000 | \$ 22,726 | | |
| | | | | | DroneSense Software Annual Subscription | \$ 3,500 | | |
| | | | | | PowerDMS | \$ 4,015 | | |
| | | | | | FARO subscription | \$ 4,000 | | |
| | | | | | Law enforcement statute literature required by law. incl. LEOM's | \$ 850 | | |
| | | | | | FTO Tracwire (LE only) | \$ 2,200 | | |
| | | | | | Sign board computer software | \$ 450 | | |
| | | | | | SBI Livescan Subscription | \$ 1,000 | | |
| | | | | | L-tron Camera Software | \$ 2,310 | | |
| | | | | | MRAP Axon Vehicle Camera (Annual Subscription) | \$ 2,420 | | |
| | | | | | Axon DraftOne | \$ 24,600 | | |
| | | | | | Axon BodyCam (partially billed to contracts) | \$ 66,378 | | |
| 6512-06 | Training, Education, & Seminars | 57,200 | 51,569 | 63,500 | Provide for the training of agency members through in-house training, training workshops and conferences to maintain the Maine Criminal Justice Academy Certifications, Federal, and accreditation training standards and to improve our member's skills, knowledge and abilities to deliver superior law enforcement services to our customers. Examples include: MCJA mandated annual training, K-9 handler, Emergency Services Unit, Dive Team, Investigations, School Resource and Response to Active Shooter training. | \$ 28,200 | 60,000 | - |
| | | | | | Accident Reconstruction Training | \$ 3,000 | | |
| | | | | | Tactical/Negotiator Team Specialized Training | \$ 2,000 | | |
| | | | | | NYPD Homicide School - 2 Detectives | \$ 7,500 | | |
| | | | | | National Forensics Academy | \$ 12,000 | | |
| | | | | | Police 1 Training | \$ 4,800 | | |
| | | | | | UAV Training | \$ 2,500 | | |

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|-----------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| 6905-06 | Medical Supplies | 3,500 | 1,856 | 3,500 | Mandatory inoculation for: Hepatitis B, TB,PPE equip. | 3,500 | - | - |
| 6908-06 | Clothing- Uniforms | 37,000 | 42,044 | 39,000 | Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID. Increase due to uniform cost increases. | 39,000 | - | - |
| 6910-06 | Criminal Investigation | 40,470 | 43,965 | 18,050 | For drug analysis, lab supplies and chemicals used in the booking process. Vehicle Towing (increase) \$ 9,550 Metro Forensic Unit Supplies \$ 2,000 Storage facility (property/evidence) \$ 2,700 Rechargeable Crime Scenes Lighting \$ 600 Metal Detector \$ 1,000 Crime Scene Tenting 12x12 \$ 1,500 Infrared Thermometer \$ 300 Ladder \$ 400 | 18,050 | - | - |
| 6911-06 | Canine Supplies & Equipment | 30,000 | 22,703 | 21,000 | General supplies for canine requirements. \$ 21,000 Food, equipment, Boarding of K9 Dogs and medical expenses for dog | 21,000 | - | - |
| | TOTAL O&M | 633,616 | 560,909 | 630,156 | TOTAL | 619,656 | - | - |
| | CAPITAL OUTLAY | | | | | | | |
| 7345-06 | Vehicles | 640,000 | 540,758 | 631,000 | Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation. Vehicle fit up -8 new vehicles and refit step downs @ \$ 176,000 \$22000 (equipment only) 8 new vehicles (Patrol/CID)- \$55000/ea \$ 440,000 | 631,000 | - | - |

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|---------|---------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| | | | | | Stepdown Emergency Vehicle Equipment (downgraded vehicles from front line patrol) | \$ 15,000 | | |
| 7350-06 | Office Equipment | 4,000 | 1,275 | 4,000 | Replace broken and worn out equipment. Internet access for 4 substations at \$50 month. | 4,000 | - | - |
| 7360-06 | Employee Safety Equipment | 18,400 | 20,872 | 20,600 | Equipment for employees that enhance agency and public safety. Replacement equipment (3 radar units) @ \$3300 Replacement of Misc. Safety Equipment Long Guns 2 X \$1200 Small item electronics 1 - portable radio units P25/DMR @ \$1,850 1 Mobile Radios - \$1,900. Misc. Firearm Replacement Parts | 20,600 | - | - |
| 7367-06 | Dive Team | 5,500 | 5,851 | 7,000 | Dive Team Equipment (tanks, resp, dry suit replaced - QTY 1 \$4300). Tank fills = \$3000 per year incl. inspection, cert., etc. | 7,000 | - | - |
| 7366-06 | Emergency Services Unit | 14,400 | 14,363 | 15,000 | Misc. Equipment (incl. Night Vision Scope Batteries), Tactical Equipment Replacement (boots, clothing, jackets, gloves, lights) MRAP Maintenance | 15,000 | - | - |
| 7368-06 | Honor Guard | 2,500 | 2,500 | 2,500 | | 2,500 | - | - |
| 7369-06 | VIPS | 2,000 | 651 | 2,000 | | 1,000 | - | - |
| 7370-06 | Explorers | | | | | - | | |
| | TOTAL CAPITAL OUTLAY | 686,800 | 586,270 | 682,100 | | 681,100 | - | - |
| | TOTAL LAW ENFORCEMENT | 7,824,255 | 7,316,857 | 8,246,379 | | 8,202,584 | - | - |

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------------------------------------|---------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| | | | | 422,124 | | 378,329 | (7,824,255) | (7,824,255) |
| | | | | 5.4% | | 4.8% | -100.0% | -100.0% |
| ENTERPRISE ACTIVITIES TOTAL | | | | | | | | 3,888,650 |
| OVERALL DEPARTMENTAL EXPENSES | | | | | | | | 12,091,234 |

LAW ENFORCEMENT

| 1E+06 DEPARTMENT: SHERIFF | | ACTIVITY CENTER: JAIL | | | | | | |
|---------------------------|--|----------------------------|----------------------------|----------------------------|--|-------------------|--------------------|-----------------------|
| ACCT # | ACCOUNT DESCRIPTION | 25-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| 5120 | PERSONNEL SERVICES Wages & Salaries (FT) | 9,606,544 | 9,829,737 | 10,635,523 | Current Funded Roster - 95 CO's; 2 CPO's; 16 Sgts; 7 Lts; 2 Captains & 1 Major | 10,635,523 | - | - |
| 5401 | Overtime | 1,636,032 | 1,001,608 | 16,640 | SO Request: Transition 4 Cos to Program positions (difference \$2/hr) | 16,640 | - | - |
| 5510 | Health Insurance | 2,376,635 | 2,083,241 | 1,674,349 | | 1,674,349 | - | - |
| 5520 | Retirement | 1,326,624 | 1,165,654 | 2,793,989 | | 2,793,989 | - | - |
| 5530 | Social Security | 860,057 | 785,540 | 1,541,719 | | 1,541,719 | - | - |
| 5540 | Workers Comp | 286,000 | 305,531 | 941,705 | | 941,705 | - | - |
| 5560 | Deferred Comp | 19,899 | 3,098 | 305,000 | | 305,000 | - | - |
| | Maine Paid Leave | | | 9,003 | | 9,003 | - | - |
| | Employee Benefits & Taxes | | | 48,139 | | 48,139 | - | - |
| | | 4,869,215 | 4,343,063 | 5,639,555 | Benefits and taxes for departmental employees. | 5,639,555 | - | - |
| | TOTAL PERSONNEL SERVICES | 16,111,791 | 15,174,408 | 17,966,067 | 11.5% TOTAL | 17,966,067 | - | - |
| 6130 | OPERATIONS & MAINTENANCE Transportation & Lodging | 14,500 | 8,993 | 14,500 | Travel expenses for trainings, conferences and out of state transports | 10,000 | - | - |
| 6131 | Gas, Oil, & Grease | 27,500 | 24,820 | 27,500 | Fuel expenses for inmate transports | 27,500 | - | - |
| 6132 | Vehicle Repair | 10,000 | 8,758 | 10,000 | Repairs to transport vehicles | 10,000 | - | - |

| | | | | | | | | | |
|------|--------------------------------|-----------|-----------|-----------|--|-----------|-----------|---|---|
| 6231 | Radio Repair | 3,500 | (544) | 3,500 | Repairs for hand-held radios | | 3,500 | - | - |
| 6232 | | | | | | | | | |
| 6300 | Audit Services | 2,000 | 2,000 | 2,000 | Portion of overall County audit expenses | | 2,000 | - | - |
| 6301 | Professional Services | 5,000 | 7,153 | 30,000 | Miscellaneous professional services | \$ 5,000 | 30,000 | - | - |
| | | | | | Edgewater Background Contract (formerly funded by ARPA) | \$ 25,000 | | | |
| 6302 | Legal Services | 20,000 | 40,487 | 20,000 | Legal expenses specific to Jail | | 20,000 | - | - |
| | | | | | Inmate Medical Contract and Associated fees, including 3rd part oversight, maintenance of electronic inmate records systems, and other miscellaneous medical staff expenses Outside LE Hospital Detail | | | | |
| 6303 | Contract Special Services | 4,095,000 | 3,960,897 | 4,417,850 | | | 4,417,850 | - | - |
| 6304 | Security Services | 2,000 | 2,042 | 2,000 | Alarm monitoring | | 2,000 | - | - |
| 6400 | Insurance- Building & Contents | 100,234 | 93,878 | 130,879 | Portion of overall County P&L Insurance | | 130,879 | - | - |
| 6401 | Insurance- Liability | 194,633 | 182,288 | 237,633 | Portion of overall County P&L Insurance | | 237,633 | - | - |
| 6402 | Insurance- Vehicle | 18,890 | 17,693 | 24,890 | Portion of overall County P&L Insurance | | 24,890 | - | - |
| 6500 | Office Supplies | 20,000 | 19,921 | 20,000 | Miscellaneous office supplies | | 20,000 | - | - |
| 6501 | Training Supplies | 12,000 | 15,014 | 12,000 | Supplies and Software specific to trainings, including practice ammo | | 12,000 | - | - |
| 6504 | Maintenance Supplies | 15,500 | 5,242 | 15,500 | Minor maintenance supplies | | 15,500 | - | - |
| 6505 | Printing & Engraving | 1,000 | 1,895 | 1,500 | Forms and certificates of achievement | | 1,500 | - | - |
| | | | | | Postal expenses for meter & rental | \$ 5,500 | | | |
| 6506 | Postal Expense | 5,500 | 15,330 | 15,500 | Courier Service | \$ 10,000 | 15,000 | - | - |
| 6507 | Advertising | 1,000 | - | 1,000 | Various advertising for jail activiites | | 1,000 | - | - |
| 6508 | Dues | 1,550 | 1,761 | 1,550 | Funding for continued affiliation with regional and national associations | | 1,550 | - | - |

| | | | | | | | | |
|------|---------------------------------|---------|--------|---------|---|---------|---|---|
| 6509 | Book Periodicals Subscriptions | - | - | 10,350 | Power DMS (Licensing Manual and fees) \$ 6,000 Tracwire (Field Training Software) \$ 4,350 | 10,350 | | |
| 6510 | Tools & Implements | 3,750 | 6,292 | 3,750 | Purchase of various tools for jail facilities crew | 3,750 | - | - |
| 6511 | Equipment Rental | 12,600 | 16,133 | 12,600 | Rental of various equipment used in the facility. | 12,600 | - | - |
| 6512 | Training, Education, & Seminars | 36,100 | 80,829 | 125,244 | Tuition Reimbursement \$ 10,000 Seminars/Courses (Career and skills enhancement) \$ 20,000 MCJA Phase I & II (Transport Certifications (\$350/ea Class= \$700 x 10 employees ACA Conference Registration OCAT/PATH/PPBT (3-year instructor recertification) \$299 per specialty/per instructor/ 5 instructors each specialty FBILEEDA Supervisor Training \$795/class x 8 supervisors attending Lexipol (Police One/Corrections One) Online Training BCTP \$6/hour x 200 hours= \$1371/student x25 students (MCJA increase) \$ 34,275 DLG Use of Force Summit (\$795/ea) x 2 Pre-employment medical screenings \$ 25,000 | 110,000 | - | - |
| 6514 | Maintenance Contracts | 43,000 | 65,385 | 65,000 | HVAC, Sprinkler, Fire Alarm, Elevator, Telephone, Extinguishers | 65,000 | - | - |
| 6600 | Cleaning & Sanitary | 100,000 | 91,203 | 100,000 | Supplies for the upkeep of the jail complex | 100,000 | - | - |
| 6601 | Snow removal & Grounds | 6,000 | 2,863 | 6,000 | Removal of snow on the complex | 5,000 | - | - |
| 6602 | Lots & Grounds Maintenance | 3,000 | 4,569 | 3,000 | Various supplies - loam, seed, hardscape | 3,000 | - | - |
| 6603 | Building & Structure Repair | 25,000 | 60,580 | 30,000 | Doors, walls, ceilings, stairs, windows, locks, carpeting etc. | 30,000 | - | - |
| 6604 | Heating & Cooling Repair | 45,000 | 52,477 | 45,000 | Heating and Cooling repair for jail | 45,000 | - | - |

| | | | | | | | | |
|------|---------------------------|---------|-----------|-----------|--|---------|---|---|
| 6605 | Electrical Repair | 45,000 | 27,035 | 45,000 | Lighting, door controls, power outlets, mechanical infrastructure | 35,000 | - | - |
| 6606 | Painting Repair | 15,000 | 1,151 | 15,000 | Prevention and ongoing maintenance | 15,000 | - | - |
| 6607 | Plumbing Repair | 14,000 | 10,599 | 14,000 | Prevention and ongoing maintenance | 14,000 | - | - |
| 6609 | Equipment Repair | 3,500 | 16,942 | 35,000 | Various repairs for jail equipment (\$31,500 omitted from previous budget) | 25,000 | - | - |
| 6800 | Telephone & Communication | 2,300 | 32,270 | 23,000 | Telephone costs for the jail complex (\$20,700 omitted from previous budget) \$ 23,000 | 23,000 | - | - |
| 6801 | Electricity Utility | 200,000 | 254,496 | 225,000 | Electrical costs for jail complex | 230,000 | - | - |
| 6802 | Gas Utility | 175,000 | 266,905 | 230,000 | Natural gas costs for jail complex | 245,000 | - | - |
| 6803 | Water Utility | 19,775 | 25,133 | 25,000 | Water costs associated with the jail | 25,000 | - | - |
| 6804 | Sewer Utility | 130,000 | 177,833 | 140,000 | Sewer costs based off from water cfs | 160,000 | - | - |
| 6805 | Rubbish Removal | 29,500 | 37,823 | 35,000 | Removal of solid waste from complex | 35,000 | - | - |
| 6806 | Fuel Oil | 3,000 | - | 3,000 | Fuel associated with various pieces of equipment | 2,000 | - | - |
| 6902 | Alternative Sentencing | 5,610 | - | 5,610 | Electronic Monitoring Services (ELMO) | 5,610 | - | - |
| 6903 | Food & Groceries | 800,000 | 1,044,961 | 1,000,000 | Food costs associated with kitchen meal preparation for 425 +/- inmates | 875,000 | - | - |
| 6904 | Institutional Supplies | 39,000 | 54,355 | 39,000 | Various supplies to aid the jail operation. Paper towels, toilet paper, blankets etc | 39,000 | - | - |
| 6907 | Clothing- Inmates | 29,000 | 35,063 | 29,000 | Inmate uniforms, shoes, jackets | 29,000 | - | - |
| 6908 | Clothing- Uniforms | 65,000 | 76,778 | 65,000 | Jail staff uniforms and accessories | 65,000 | - | - |

| | | | | | | | | | |
|------|--------------------------|------------|------------|------------|--|------------|--------------|--------------|--|
| 6912 | Booking Supplies | 15,000 | 13,925 | 15,000 | Supplies associated with intake bookings | 15,000 | - | - | |
| 6914 | Non Food Items - Kitchen | 45,000 | 83,345 | 60,000 | Various costs associated with running a commercial kitchen (longevity of appliances) | 65,000 | - | - | |
| 6917 | PREA/ACA | 13,000 | 13,186 | 13,000 | Costs associated with National Accreditation | 13,000 | - | - | |
| 9954 | Drug Testing | 10,000 | 5,910 | 10,000 | Costs associated with drug testing at the jail | 10,000 | - | - | |
| 6950 | Pre-Trial Expenses | 335,000 | 359,268 | 381,981 | Contract with Maine Pre-Trial, Safe Reentry | 405,981 | - | - | |
| | TOTAL O&M | 6,817,942 | 7,324,937 | 7,797,337 | | 7,699,093 | - | - | |
| | CAPITAL OUTLAY | | | | | | | | |
| 7305 | Cameras | 9,000 | 7,833 | 9,000 | Security cameras for the facility | 9,000 | - | - | |
| 7345 | Vehicles | 40,800 | 40,000 | 40,800 | Transport vehicle for inmate transport | | - | - | |
| 7350 | Office Equipment | 3,500 | 2,511 | 3,500 | Various replacement of office equipment | 3,500 | - | - | |
| 7360 | Safety Equipment | 25,000 | 18,938 | 25,000 | Various forms of safety equipment of the jail | 25,000 | - | - | |
| 7325 | Furniture & Fixtures | 11,000 | | 11,000 | Replacement and repair of furniture and various types of fixtures as jail | 11,000 | - | - | |
| 7355 | Computer Hardware | 30,000 | 8,088 | 30,000 | Annual upkeep and replacement of computer hardware in jail | 24,000 | - | - | |
| 7410 | Fixtures/CIP | - | - | - | | - | - | - | |
| | TOTAL CAPITAL OUTLAY | 119,300 | 77,370 | 119,300 | TOTAL | 72,500 | - | - | |
| | TOTAL JAIL | 23,049,033 | 22,576,715 | 25,882,704 | TOTAL | 25,737,660 | - | - | |
| | | | | 2,833,671 | | 2,688,627 | (23,049,033) | (23,049,033) | |
| | | | | 12.3% | | 11.7% | -100.0% | -100.0% | |

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

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-107 DEPARTMENT: REGISTRY OF DEEDS | | | | | | | | |
|--------------------------------------|---------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL | | | | | | | |
| 5120 | Wages & Salaries (FT) | 480,958 | 413,035 | 506,978 | Wages for full-time departmental staff. | 453,418 | - | - |
| 5401 | Overtime | | | | | | | |
| 5510 | Health Insurance | 140,934 | 123,798 | 163,847 | | 149,558 | - | - |
| 5520 | Retirement | 36,663 | 28,972 | 39,612 | | 34,149 | - | - |
| 5530 | Social Security | 36,793 | 30,156 | 38,784 | | 34,686 | - | - |
| 5540 | Workers Comp | 2,328 | 3,371 | - | *Moved and consolidated to the Benefits/ Insurance Line | - | - | - |
| 5560 | Deferred Comp | 1,862 | 1,743 | 1,936 | | 1,936 | - | - |
| 5500 | Employee Benefits & Taxes | 218,580 | 188,041 | 244,179 | Taxes and benefits for departmental employees. | 220,329 | - | - |
| | TOTAL PERSONNEL SERVICES | 699,538 | 601,076 | 751,157 | 7.4% TOTAL | 673,747 | - | - |
| | OPERATIONS & MAINTENANCE | | | | | | | |
| 6130 | Transportation & Lodging | 5,500 | 4,160 | 5,500 | Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings | 5,500 | - | - |
| 6500 | Office Supplies | 6,000 | 4,657 | 6,000 | General office supplies used in the Registry Subscription to Portland Press Herald | 6,000 | - | - |
| 6505 | Printing & Engraving | 700 | 654 | 700 | Printing letterhead, stationary, & business cards. Toner Cartridges (From IT Budget) | 700 | - | - |
| 6506 | Postal Expenses | 12,000 | 8,090 | 12,000 | Registry postal costs in mail back of original docs | 12,000 | - | - |
| 6507 | Advertising | | | | | | | |

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 | - | - | |
| 6512 | Training & Education | 2,500 | 1,573 | 2,500 | Seminars & Supervisor Training, PRIA Conference, MCCA Convention, MMA convention | 2,500 | - | - | |
| 6513 | Leases & Service Agreements | 120,000 | 126,955 | 125,000 | Recording System contract (with maintenance.) \$ 116,586 Lease copy machines. (1) \$ 1,200 Plan machine contract. (plotter) \$ 1,034 Records retention (Bisson Storage) \$ 6,180 \$ 125,000 | 125,000 | - | - | |
| 6800 | Telephone & Communication | 7,500 | 5,425 | 1,680 | Cell Phone Stipend 40/month, Avenu Internet - Avenu | 1,680 | - | - | |
| | TOTAL O&M | 154,700 | 151,995 | 153,880 | TOTAL | 153,880 | - | - | |
| | CAPITAL OUTLAY | | | | | | | | |
| 7350 | Office Equipment | 4,000 | 638 | 4,000 | Plan cabinets , Bookcases, stools and fatigue mats | 4,000 | - | - | |
| | TOTAL CAPITAL OUTLAY | 4,000 | 638 | 4,000 | TOTAL | 4,000 | - | - | |
| | TOTAL DEEDS | 858,238 | 753,709 | 909,037 | TOTAL | 831,627 | - | - | |
| | | | | 50,799 | | (26,611) | (858,238) | (858,238) | |
| | | | | 5.9% | | -3.1% | -100.0% | -100.0% | |

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-109 DEPARTMENT: FINANCE | | Department- FINANCE DEPARTMENT | | | | | | |
|----------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|--------------------------|
| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL SERVICES | | | | | | | |
| 5120 | Wages & Salaries (FT) | 427,015 | 329,274 | 445,523 | Wages for full-time departmental staff. | 445,523 | - | - |
| 5401 | Overtime | 515 | - | 515 | Wages for required overtime work. | 515 | - | - |
| 5510 | Health Insurance | 71,931 | 66,463 | 107,813 | | 107,813 | - | - |
| 5520 | Retirement | 35,402 | 32,522 | 46,807 | | 46,807 | - | - |
| 5530 | Social Security | 25,731 | 24,882 | 34,122 | | 34,122 | - | - |
| 5540 | Workers Comp | 1,522 | 1,617 | - | *Moved and consolidated to the Benefits/ Insurance | - | - | - |
| 5560 | Deferred Comp | | | | | | | |
| 5500 | Employee Benefits & Taxes | 134,586 | 125,484 | 188,742 | Taxes and benefits for departmental staff. | 188,742 | - | - |
| | TOTAL PERSONNEL SERVICES | 562,116 | 454,758 | 634,780 | | 634,780 | - | - |
| | OPERATIONS & MAINTENANCE | | | | | | | |
| 6130 | Transportation & Lodging | 3,000 | 2,675 | 3,000 | Costs to attend conferences and mileage | 3,000 | - | - |
| 6300 | Accounting & Audit Fees | 32,000 | 47,100 | 52,650 | Annual Audit Fees and ACFR prep ACFR, Federal Compliance, State Compliance | 52,650 | - | - |
| 6401 | Insurance- Liability | | | | | | | |
| 6500 | Office Supplies | 4,000 | 3,801 | 4,000 | Departmental office supply costs. | 4,000 | - | - |
| 6505 | Printing & Engraving | 550 | 888 | 850 | Envelope, pr checks, ap checks and printing . NO Budget Books | 850 | - | - |
| 6506 | Postal Expenses | 5,500 | 6,767 | 6,500 | Postage and courier costs. (Northport added) | 6,500 | - | - |
| 6508 | Dues | 1,700 | 1,380 | 2,000 | GFOA Membership for Finance and County | 2,000 | - | - |
| 6512 | Training, Education, & Seminars | 3,200 | 1,145 | 3,000 | NESGFOA Conference, day classes | 3,000 | - | - |

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

| 11-109 DEPARTMENT FINANCE | | Department FINANCE DEPARTMENT | | | | | | |
|---------------------------|-----------------------------|-------------------------------|---------------------------|---------------------------|--|---|-------------------|-------------------------|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 2025 ACTUAL EXPENSE | 2027 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 2027 PRELIM | 2027 FC BUDGET | 2027 FINAL BUDGET |
| 6513 | Leases & Service Agreements | | | | | | | |
| 6514 | Maintenance Contract | 100,432 | 75,601 | 153,495 | Maintenance contract for munis software New TCP is \$22,612 schedule express estimate Budget software | \$ 112,483 \$ 22,612 \$ 33,400 \$ 40,000 | 208,495 | - |
| 6800 | Telephone & Communication | 2,500 | 2,512 | 2,550 | Phone expenses. Cell phone \$40 stipend | | 2,550 | - |
| | TOTAL O&M | 152,882 | 141,869 | 228,045 | | 283,045 | - | - |
| | CAPITAL OUTLAY | | | | | | | |
| 7325 | Furniture & Fixtures | 1,000 | 186 | 1,000 | Office replacement needs. | | 1,000 | - |
| | CAPITAL OUTLAY | 1,000 | 186 | 1,000 | | 1,000 | - | - |
| | TOTAL FINANCE | 715,998 | 596,813 | 863,825 | TOTAL | 918,825 | - | - |
| | | | | 147,827 | | 202,827 | (715,998) | (715,998) |
| | | | | 20.6% | | 28.3% | -100.0% | -100.0% |

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| 11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS | | | | | | | | |
|---|---------------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL SERVICES | | | | | | | |
| 5120 | Wages & Salaries (FT) | 2,350,186 | 2,338,389 | 2,705,348 | Wages for full time staff. | 2,705,348 | - | - |
| 5205 | Part-Time | | | - | | - | - | - |
| 5401 | Overtime | 229,160 | 202,614 | 239,300 | Wages for required overtime work. | 239,300 | - | - |
| 5510 | Health Insurance | 619,561 | 541,354 | 748,514 | | 748,514 | - | - |
| 5520 | Retirement | 267,526 | 299,392 | 329,601 | | 329,601 | - | - |
| 5530 | Social Security | 197,320 | 188,680 | 225,266 | | 225,266 | - | - |
| 5540 | Workers Comp | 7,481 | 8,965 | - | *Moved and consolidated to the Benefits/ Insurance | - | - | - |
| 5560 | Deferred Comp | | | - | | - | - | - |
| 5500 | Employee Benefits & Taxes | 1,091,888 | 1,038,391 | 1,303,381 | Taxes and benefits for departmental employees. | 1,303,381 | - | - |
| | TOTAL PERSONNEL SERVICES | 3,671,233 | 3,579,394 | 4,248,029 | 15.7% | 4,248,029 | - | - |
| | OPERATIONS & MAINTENANCE | | | | | | | |
| 6130 | Transportation & Lodging | 15,000 | 15,528 | 16,000 | Lodging, Food, Travel and mileage reimbursements out of state conference lodging | 16,000 | - | - |
| 6131 | Gas, Oil and Grease | 400 | 565 | 500 | Force meals - mandatory academy training Gas for Communication vehicle/the vehicle is in need of replacement | 500 | - | - |
| 6230 | Radio Site Rental | 120,955 | 116,754 | 128,544 | Towers at Rental and associated CMP bills | 128,544 | - | - |
| | | | | | Add 5 % annual increase | \$ 5,421 | | |
| | | | | | Gray Tower Rental - Monthly \$ 8,107.16 | \$ 97,286 | | |
| | | | | | Crown Castle - Harrison Tower - Monthly \$1,018.60 | \$ 12,223 | | |
| | | | | | Harpwell CMP - changes monthly approx \$350 | \$ 4,200 | | |
| | | | | | Portland Back Bay Rental - Monthly \$634.45 | \$ | | |

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|---------------------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| | | | | | Portland Back Bay CMP Bill - approx \$150 | \$ 1,800 | | |
| 6231 | Base Radio Repair | 10,000 | 9,282 | 10,000 | Funds radio repairs and preventative maintenance. | 10,000 | - | - |
| 6301 | Professional Services | 5,000 | 5,890 | 6,000 | Polygraph & background expenses for applicants | 6,000 | - | - |
| 6401 | Insurance-Liability | 330 | 408 | - | *Moved and consolidated to the Benefits/ Insurance | - | - | - |
| 6500 | Office Supplies | 7,000 | 4,151 | 7,000 | General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges. | 5,500 | - | - |
| 6505 | Printing & Engraving | 750 | 730 | 750 | Business Cards Public Education materials - Code Red, What3words, etc | 750 | - | - |
| 6506 | Postal Expenses | 250 | 132 | 200 | Departmental postage expenses. | 200 | - | - |
| 6507 | Advertising | | | | | | | |
| 6508 | Dues | 3,500 | 2,862 | 3,500 | National Emergency Number Association - Staff APCO Membership - Staff Justice Clearing House - Staff / MECCA | 3,472 | - | - |
| 6509 | Books | 500 | 198 | 500 | Pub Education supplies CISM Supplies | 500 | - | - |
| 6511 | Equipment Rental | | | - | | | | |
| 6512 | Training, Education, & Seminars | 38,000 | 30,396 | 38,000 | Yearly Staff Training to maintain skills and certifications | 33,000 | - | - |

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT # | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|--------|-----------------------------|------------------------------|----------------------------|----------------------------|---|-----------------|--------------------|-----------------------|
| 6513 | Leases & Service Agreements | 126,872 | 143,961 | 160,168 | CTO/ETC/911/METRO/CPR/EMD/EMD/EMD Spillman Conference education APCO Conference education NENA Conference education Denise Amber Lee Conference education Other 1 day trainings Acorn Recorder Maintenance 3,299 Lease new photo copier 3,882 Critical - state will be under contract soon Frontline former Guardian Tracker & Bluepeak 4,253 Code Red Annual 37,300 Schedule Express *moved to finance Power DMS 4,907 RCM Annual Microwave Frequency Protection 500 RCM Maintenance agreement - Monthly \$ 7,074.82 84,888 139,029 | 139,029 | - | - |
| 6609 | Equipment Repair | - | (20) | - | Funds to support ongoing equipment maintenance. Shredder, fax, recorder maintenance. Equipment repairs not covered by the maintenance contract. | - | - | - |
| 6800 | Telephone & Communication | 20,000 | 22,695 | 12,173 | Telephone services. AT & T - cell phones and deployable laptops \$620 7,440 Spectrum \$160 \$ 1,793 GoNet speed monthly \$170 \$ 2,040 METRO Link Monthly \$75 \$ 900 Language Link Calls - average \$25 Consolidated monthly \$750 split with EMA *Moved to IT | 12,173 | - | - |

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
|-------|----------------------|------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|-----------------------|
| 6908 | Clothing- Uniforms | 7,000 | 6,978 | 7,000 | Uniforms for dispatchers | 7,000 | - | - |
| | | - | | - | | - | - | - |
| | TOTAL O&M | 355,557 | 360,509 | 390,335 | | 362,668 | - | - |
| | CAPITAL OUTLAY | | | | | | | |
| 7350 | Office Equipment | 1,000 | 42 | - | | - | - | - |
| 7365 | Needed Equipment | - | 7,206 | - | | - | - | - |
| | | - | - | - | | - | - | - |
| | TOTAL CAPITAL OUTLAY | 1,000 | 7,248 | - | | - | - | - |
| | TOTAL COMMUNICATIONS | 4,027,791 | 3,947,151 | 4,638,364 | | 4,610,697 | - | - |
| | | | | 610,573 | | 582,906 | (4,027,791) | (4,027,791) |
| | | | | 15.16% | | 14.5% | -100.0% | -100.0% |

EMERGENCY COMMUNICATIONS
CCRCC

| 11-111 DEPARTMENT: Public Health | | Department- Public Health Department | | | | | | |
|----------------------------------|-------------------------------------|--------------------------------------|----------------------------|----------------------------|--|-----------------|--------------------|--------------------------|
| ACCT# | ACCOUNT DESCRIPTION | 2025-26 ADOPTED BUDGET | 24-25 ACTUAL EXPENSE | 26-27 BUDGET REQUEST | LINE ITEM BUDGET REQUEST JUSTIFICATION | 26-27 PRELIM | 26-27 FC BUDGET | 26-27 FINAL BUDGET |
| | PERSONNEL SERVICES | | | | | | | |
| 5120 | Wages & Salaries (FT) | 151,810 | 48,220 | 159,550 | Wages for full-time departmental staff. | 159,550 | - | - |
| 5205 | Wages & Salaries (PT) | 73,423 | 73,915 | 77,134 | DV Coordinator (Previously in Exec Budget) | 77,134 | - | - |
| 5401 | Overtime | | | | Wages for required overtime work. | | | |
| 5510 | Health Insurance | 40,006 | 23,603 | 64,955 | | 64,955 | - | - |
| 5520 | Retirement | 15,333 | 4,773 | 16,240 | | 16,240 | - | - |
| 5530 | Social Security | 17,231 | 8,596 | 18,106 | | 18,106 | - | - |
| 5540 | Workers Comp | 500 | - | - | *Moved and consolidated to the Benefits/ Insurance | - | - | - |
| 5560 | Deferred Comp | 5,874 | 5,584 | 6,356 | | 6,356 | - | - |
| 5500 | Employee Benefits & Taxes | 78,944 | 42,556 | 105,657 | Taxes and benefits for departmental staff. | 105,657 | - | - |
| | TOTAL PERSONNEL SERVICES | 304,177 | 164,690 | 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 | - | - |
| 6500 | Office Supplies | 100 | 116 | 200 | Departmental office supply costs. | 200 | - | - |
| 6508 | Dues | 2,300 | 1,705 | 2,620 | \$1475 NACCHO, \$600 MPHA, \$230 APHA, \$317 Zoom, | 2,620 | - | - |
| 6512 | Training, Education, & Seminars | 1,075 | 869 | 1,075 | \$675 APHA conference + \$400 for other | 1,075 | - | - |
| 6903 | Food & Groceries | 1,000 | - | 1,000 | Staff retreat, community events, and other internal | 1,000 | - | - |
| 6301 | Professional Services | 10,000 | - | 10,000 | 2026 CHIP data update and design; intern costs; Language Access | 32,000 | - | - |
| 6800 | Telephone & Communication | 900 | 1,453 | 1,290 | \$43 per person (Jen, Liz, .5 Sadie) | 1,290 | - | - |
| 6950 | Miscellaneous | - | 9,476 | - | | | | |

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



Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: FC 26-010

Agenda Date: 2/10/2026

Title For Agenda Item:

Committee budget questions and answers

Background:

Committee budget questions and answers



Cumberland County

27 Northport Dr
Portland, ME 04103

Position Paper

File #: FC 26-011

Agenda Date: 2/10/2026

Agenda #:

Title For Agenda Item:

Committee Recommendation Development

Recommended Action:

Send the following recommendations to the County Commissioners on the FY27 General Fund, Jail and Cross Insurance Arena Budgets

Background:

The Finance Committee is tasked with reviewing the FY27 General Fund, Jail and Cross Insurance Arena budgets and providing the County Commissioners a recommendation for their consideration.