



Maine
Cumberland **County**

COUNTY OF CUMBERLAND
ANNUAL BUDGET 2015

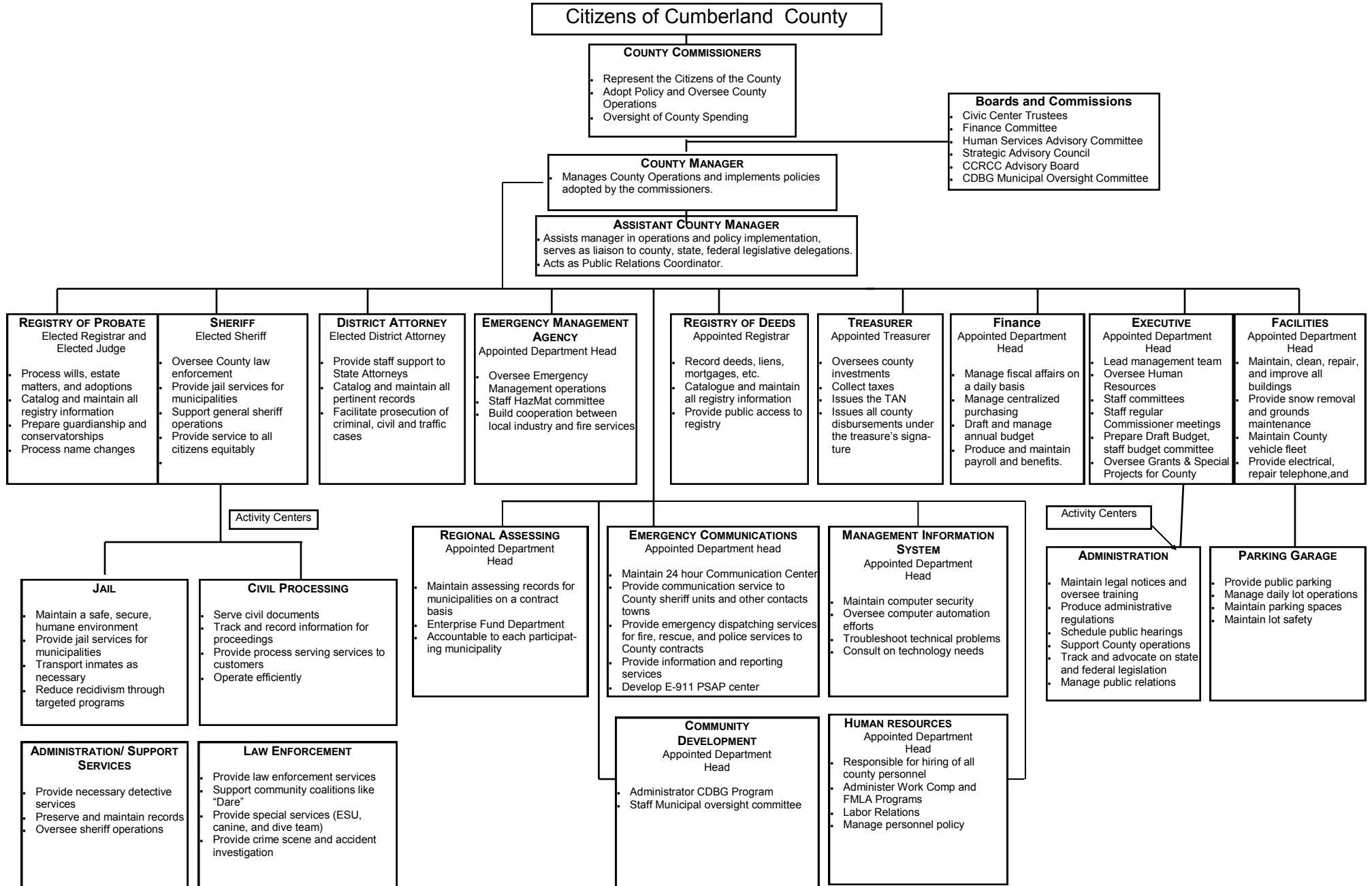


www.cumberlandcounty.org

142 Federal Street
Portland, ME 04101

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**FY2015
COUNTY OF CUMBERLAND
ORGANIZATION CHART**



County of Cumberland
Elected and Appointed Officials

2015

**Elected Board of
Commissioners**

Phone

District 5	James Cloutier	871-8380
District 4	Thomas S. Coward	871-8380
District 2	Susan Witonis	871-8380
District 1	Neil Jamieson	871-8380
District 3	Steve Gorden	871-8380

Elected Officials

District Attorney	Stephanie Anderson	871-8384
Judge of Probate	Joseph Mazziotti	871-8382
Register of Probate	John O'Brien	871-8382
Sheriff	Kevin Joyce	774-1444

Appointed Officials

County Manager	Peter Crichton	871-8380
Assistant County Manager	William Whitten	871-8380
Chief Deputy Sheriff	Naldo Gagnon	774-1444
Deputy District Attorney	Megan Elam	871-8384
Deputy Register of Deeds	May Haupt	871-8399
Deputy Register of Probate	Jeff Kimball	871-8382
Finance Director, Treasurer	Alex Kimball	699-1988
Emergency Management Agency, Director	Jim Budway	892-6785
Facilities, Director	Bruce Tarbox	871-8380
Human Resources Director	Wanda Pettersen	775-6809
Information Technology	Aaron Gilpatric	774-1444
Jail Administrator	John Costello	774-5939
Emergency Communications Director	William Holmes	893-2810
Community Development Director	Aaron Shapiro	871-8380
Regional Assessing	Gary James	699-2475
Register of Deeds	Nancy Lane	871-8399

FINANCE COMMITTEE - FY 2015

Name	Email Address/Phone	Term Expires	Elected
District 1			
Vacant			
District 2			
Vacant			
District 3			
Elinor Multer 19 Winchelsea Way Orrs Island, ME 04066-2412	emofme@comcast.net 833-5476	2017	2014
Melanie Sachs 84 Kelsey Ridge Road Freeport, ME 04032	msachs@freeportmaine.com Home: 449-1524 Cell 299-6825	2016	2013
District 4			
Linda Cohen 67 Gary L. Maietta Parkway Unit 1 South Portland, ME 04106	lcohen@southportland.org	2017	2014
District 5			
Vacant			

TIMELINE FLOWCHART FROM NEW CHARTER

5.6.1 The County Manager shall compile all operational and capital budgets and present to the Board

AUGUST

5.6.2 Prior to Board adopting budget, public hearings held on the Manager's recommendations

SEPTEMBER

Should be accomplished in September

5.6.3 After such hearings, the Board will review the budget from Mgr., make necessary changes and then submit to FC

OCTOBER

No later than 55 business days before EOY
October 17, 2014 (11 weeks)

5.4.2 On call of the Board, FC shall meet 90 days before EOY to select chair and subcommittees

OCTOBER

Should meet by October 1, 2014

5.6.4 After deliberations, the FC may accept/amend by a majority vote of the full committee only on appropriations paid by county taxes

NOVEMBER

Need to return to Board by November 14, 2014
with 30 business days of EOY

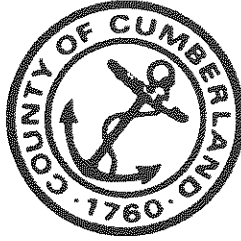
5.6.5 The Board shall meet to accept/modify the provisional budget, and can reinstate or accept FC changes.

NOVEMBER/DECEMBER

Need to adopt final budget within 10 business days EOY
by December 16, 2014

County of Cumberland

Peter J. Crichton
County Manager



William E. Whitten
Assistant County Manager

January 27, 2015

Dear Citizens, Municipal Leaders, and Legislators,

On behalf of the Board of Commissioners, I am pleased to present the Cumberland County FY15 Budget as approved by the Board of Commissioners. It has been my privilege and honor to serve as County Manager for Cumberland County Government over the past sixteen years. As Cumberland County's mission states: "We are committed to providing quality services to the citizens of the county in a responsive and caring manner." We are fortunate to have over 430 dedicated, hardworking and capable employees who care a great deal about what they are doing.

As the largest county government in Maine, with a population of 280,000 people we are one of only 5% of the county governments in the nation with a population that exceeds 250,000 people. That makes us pretty unique. We are a diverse county with urban, suburban and rural areas, including many assets from the ocean, to the lakes, to the mountains, with many picturesque communities and a rich history steeped in the New England culture.

The department heads have once again done a good job with the preparation of their budgets. After a careful review, with the assistance of my budget team I have reduced \$392,060 from the requests that were received from the county departments, as well as outside agencies and organizations. This represents an increase of \$1,043,991 to the operations of Cumberland County Government for a county operations tax increase of 4.11%. In addition to this, there is an increase of \$316,300 for the Civic Center for an additional tax of 1.24% or 5.35% overall.

This change represents an assessment of \$26,773,596. So, a taxpayer with a home valued at \$200,000 will see an increase of \$4.37 to his/her county tax bill in 2015 for a total tax of \$135.98.

BUDGET HIGHLIGHTS

This in many respects is a structural budget. What I mean by that is there are a number of actions which both in the short and long term are needed to strengthen the financial position of the County and maintain our AA+ bond rating. For example, there is an adjustment to our tax stabilization fund by lowering the amount for 2015 from

\$350,000 to 0, thereby eliminating the continual drawdown each year from our Fund Balance. This will have a very positive effect on the long term finances of the County and the critical need to maintain an adequate fund balance per the County's Fund Balance Policy.

Another example of addressing the financial structure of the organization has been the addition of \$50,000 to our accrued compensation account for sick and vacation time to help rejuvenate this account. There are also increases in the fuel and vehicle expense lines of \$95,660 for the Law Enforcement Division due to an increase in crime and the number of responses by the patrol division. The Facilities Department's natural gas fuel account has also increased by \$41,400. Other changes include a 2% COLA for our employees.

Of course, the Jail is not part of the County budget. This has been the case since the beginning of 2009 when a new funding arrangement was established with the creation of the Maine Board of Corrections and the ability of counties to assess municipalities for the cost of the jails was capped for the 15 county and regional jails in the state. Since that time the Cumberland County Jail has been relying on annual state appropriations along with whatever revenues can be generated by federal inmates and any savings that can be attained.

There is also a mandatory increase from the Maine State Retirement System of 21% or \$110,813. In addition, the only new employee position in the budget is a Detective position that Sheriff Joyce asked for last year totaling \$70,676 in salary and benefits, and then agreed to postpone for a year. The other change is \$60,000 in new funding to continue our federal initiative with The Ferguson Group, a consultant/advocate/lobbyist firm in Washington, D.C. The County has been working with The Ferguson Group since the beginning of the year on a host of initiatives that will benefit Cumberland County Government as well as the communities and the region.

Finally, there is an 11% increase in our health insurance. The good news regarding our health insurance is that we are introducing a new alternative health insurance plan which is voluntary for the employees to participate in. This plan would require a much lower premium than the current more expensive plan. The approach utilizes a Health Reimbursement Arrangement Account for each of the participating employees and in doing so provides a win-win for both the employees and the organization.

SUMMARY OF BUDGET

County Expenditures	\$ 35,082,398
Civic Center Allocation	\$ 2,675,050
Revenue	\$(10,983,852)
Designated Surplus	\$ - 0
Tax Assessment	\$ 26,773,596

Enterprise Funds	\$ 2,502,152
Grants	\$ 1,822,098

Summary Budget from all Sources-Gross \$ 42,081,698

THINKING AND ACTING STRATEGICALLY

Today, across the nation there are over 3,000 county governments, including over 1,000 county governments that have 800 or more square miles like Cumberland County. Many are delivering a wide array of services, such as Peoria County, Illinois with a population less than ours and over a dozen municipalities. In the case of Peoria County, like many county governments outside of the New England region, they are providing many local government services, including animal control, assessment, economic development, elections, health and human services, public works, and tax collection.

All of us who are interested and concerned about the future of this region recognize the importance of being able to deliver government services in the most effective and cost efficient manner possible. And just as many of our municipalities have been working on shared services and new ways of doing business, Cumberland County Government officials have for many years been utilizing our economies of scale and new technology to deliver more cost efficient, quality services to our municipalities and citizens. Our latest initiative is property assessing, with a Regional Assessing Office that is now providing assessing services to four municipalities with Cumberland, Yarmouth, Falmouth, and Casco.

With this budget, as with previous budgets, Cumberland County is approaching our responsibilities to the region with the same entrepreneurial attitude that has been evident for over a decade by seeking out new ways to add more value to our communities. What I like to call value added services! We view our role as a facilitator, a convener and a service provider. And with our new stronger relationship with the Greater Portland Council of Governments as a voting member of GPCOG, we are poised to do more by working collaboratively with our partners from the public, private, and nonprofit sectors.

In a world where cost efficient and effective government is increasingly the goal, a good example of our economies of scale and savings to taxpayers is the work that we are continually doing with the Cumberland County Regional Communications Center (CCRCC). This service has saved the Town of Gorham over \$2 million dollars since 2005 and is saving communities such as Gray, Windham and Cumberland from \$80,000 to \$200,000 annually.

In closing, I would like to thank the Commissioners for their confidence in me and the County's leadership team and extend a special thank you to the County Finance Director Alex Kimball for his great assistance and fiscal expertise. I would also like to offer my appreciation to the Assistant County Manager Bill Whitten and the Human Resources Director Wanda Pettersen for their valuable assistance during the preparation of this budget. And finally, my sincere thanks to the department heads and their staff for the highly effective work that they did in preparing their budget requests.

Sincerely,


Peter J. Crichton

The Budget Process and Financial Management Policies

THE BUDGET PROCESS

In 2009, the County of Cumberland made a decision to form a charter commission for the purposes of defining the scope of procedures for the County of Cumberland. The proposed charter was written and submitted to the citizens for a referendum vote in November 2010. The charter passed successfully, and the process that is defined herein reflects the new charter procedures.

5: FINANCE

General Provisions:

5.1 Budget: The Board of County Commissioners is responsible for the review of the County Manager's preliminary budget, its submittal to the County's Finance Committee (FC) and for the preparation and presentation of the final annual operating budget and capital program to their citizens prior to its adoption. The annual County budget process shall be transparent and as detailed as necessary to ensure a knowledgeable understanding by the electorate of the entire County's expenditures and revenues; it shall be described in the Bylaws and shall receive the oversight of the County's FC. A copy of the accepted final budget document shall be filed with the State in accordance with State law.

5.2 Fiscal Year: The fiscal year of the County shall be determined in the Bylaws.

5.3 Appropriation Authority: The County Commissioners shall have the authority to appropriate money according to their budgetary requirements; in addition, the County shall have all taxing authority prescribed by the State Constitution and the authority to present any and all tax information to its electorate.

5.4 Finance Committee (FC)

5.4.1 Committee Membership: Representatives to the FC shall be municipally elected officials from the Commissioner District in which their municipality resides.

Municipally elected officials of each Commissioner District may appoint two (2) representatives to serve on the FC for a three (3) year term; a representative shall not serve more than two consecutive terms. No municipality shall have more than one representative unless it serves more than one half ($\frac{1}{2}$) of a District's population. A District Commissioner may appoint representatives to fill FC vacancies occurring 120 calendar days prior to the commencement of the Board's fiscal year. A FC vacancy shall immediately occur when representatives no longer qualify for membership.

5.4.2 Finance Committee Meetings: On the call of the County Commissioners or at least 90 calendar days prior to the commencement of the fiscal year, the FC shall meet. The FC shall select a chairman from its full membership. It shall also appoint such other officers as it may deem necessary and create such sub-committees as may be necessary to perform its duties.

5.5 General Budget Procedures: The County Commissioners shall present their preliminary budget to the FC with dispatch and at least fifty five (55) business days prior to the end of their fiscal year. The budget shall also present a 3 year estimated revenue projection. The County, through the Board, shall provide the Committee with all the reasonable resources necessary to scrutinize the budget, transparency being the imperative. The FC shall act on the budget with dispatch and take action no later than thirty (30) business days prior to the end of the County's fiscal year or the Board's preliminary budget shall be considered FC endorsed. Upon receipt of the FC's provisional Budget and at least ten (10) business days prior to the end of the County's fiscal year, the Commission shall adopt their final budget. The Board may modify and reinstate any and all of the proposed FC's changes by a recorded majority vote of a full Board; the Board shall provide written definitive reasons to the public for their revisions.

5.6 Operating and Capital Budget Process: Annually each County entity shall submit a detailed budget including revenues as may be required by the County Manager.

5.6.1 Preparation: The County Manager shall compile all operational and capital budget requests, prepare a preliminary budget, including revenue estimates therein and submit the same to the Board of Commissioners for their review and approval. The operating budget shall include a three (3) projection of total revenues based upon expressed assumptions; the capital program shall include a five (5) year projection of capital programs and bonding.

5.6.2 Notification: Prior to the Commissioners adopting their preliminary budget, they shall notify the Finance Committee (FC) and hold one or more public hearings throughout the County and present the Manager's preliminary budget.

5.6.3 Budget Modifications: After said hearing(s), the Commissioners shall review the preliminary budget as submitted by the County Manager, together with the Manager's recommendations, and make such additions, deletions or modifications as they deem necessary to insure the proper fiscal performance of County government and submit the preliminary budget to the FC.

5.6.4 Provisional Budget: After deliberation of the Board's preliminary budget, the FC may accept or amend it by a majority vote of a full Committee; the changes shall be limited to gross department amounts and shall relate solely to the proposed appropriations paid by County taxes. Once the review is completed it shall be presented to the Board of Commissioners at a public meeting.

5.6.5 Annual Budget Acceptance: The Board shall meet to accept and/or modify the provisional budget. They may reinstate any or all of the proposed FC's changes to the preliminary budget by a recorded majority vote of a full Board; the Board shall provide written definitive reasons to the public for each of their revisions and decisions.

5.6.6 Unauthorized Budget: In the event the budget is not authorized before the start of a fiscal year, the County shall, until a final budget is adopted, operate on an interim budget which shall be no more than 80% of the previous year's budget.

5.7 Emergency Appropriations: Emergency appropriations may be made by the Board of County Commissioners; it requires ratification by a majority of the full FC. The chairman of the FC shall call a special meeting within seven (7) business days of the Board's action to formally ratify the emergency appropriation; non-action by the FC is ratification. If FC ratification is not obtained, then the Commission must go through the formal process per Section 5.6.5.

5.8 Borrowing

5.8.1 Revenue Securities: The Board shall have the authority to issue revenue bonds, notes or other securities and financial instruments that are totally project remunerated and shall not negatively affect the County's tax rate; each project shall be run as a profit center. The Board of County Commissioners may issue any form of tax, grant or bond anticipation certificate or note as authorized by 30 M.R.S.A. §401-A, or by the Constitution or general laws of the State.

5.8.2 Tax Securities: The Board of County Commissioners may issue any form of tax, grant or bond anticipation certificate or note as authorized by 30 M.R.S.A. §401-A, or by the Constitution or general laws of the State. Annually, the Board of County Commissioners shall have the authority to issue tax supported bonds, notes or other securities and financial instruments of the County up to 1/10 of one mil based upon the County's property valuation, or greater upon approval of the electorate in a County-wide referendum.

5.9 Transfer of Appropriations: To the extent permitted by its appropriation and within the last three months of each fiscal year, on request of the manager, the Board of Commissioners may transfer any unencumbered balance of an appropriation or portion thereof to another account, department, office, or agency of the County unless such funds were derived from income restricted to the specific purpose for which they were originally appropriated. Year end balances may be used to pay down debt if authorized by the Board of County Commissioners

THE BUDGET AND STRATEGIC PLANNING

Cumberland County Government's 2001-2005 Strategic Plan has resulted in the implementation of more than 70% of the twenty-six (26) recommendations being implemented. The recommendations included 1) expansion of the Cumberland County Regional Communication Center 2) funding has been placed into county reserves for possible future expansion of the inmate medical facility at the Jail as well as construction of a Day Reporting Center to help provide alternatives to incarceration of inmates. During 2006 was an update of the Strategic Plan for a new five year (2006-2010) plan that will help serve as a roadmap for the future. The direction of regionalization and any new demand for services will certainly shape the future of County budgets. Critical decisions concerning new revenue sources, expanded fees for service, and ongoing challenges with the Cumberland County Jail will certainly influence the future relationship between the County, our communities, and the State.

The County is now in its second strategic planning process, having completed its 2006 Strategic Plan. Implementation of the 2006 plan began in June of 2007. The mission of the Cumberland County Advisory Council is to work with the county commissioners, the county manager, and others to review the subcommittee reports, as well as to help determine the best path of action for implementing the 43 recommendations. In doing so, they are helping to shape strategic investments and changes for Cumberland County Government to chart a course for the future

The 2006 planning process included over 100 town managers, business leaders, nonprofit executives and others. There were nine subcommittees, including five external or visionary subcommittees: 1) Public Services, 2) Public Health/Human Services, 3) Regional Relationships, 4) Economic Development, and 5) Schools-Support Services. In addition to this, as in 2001, there were four subcommittees that focused on internal topics: 6) Space Needs, 7) Finance, 8) Technology, and 9) Justice and Public Safety.

THE BUDGET DOCUMENT

The expenditure portion of the County of Cumberland's budget is presented by department and details the estimated funds deemed to be required for its operation. Some departments are also subdivided into activity centers. Each department and activity center is detailed with line item accounts, with an explanation of the requirement for that account. The revenue portion of the budget is presented by categories of anticipated sources.

Proposed and adopted budget figures are presented in a format that allows anyone to compare them to the budgets of the current and prior years.

Other information provided by the budget document include departmental mission statements, objectives, programs and activities, as well as organization charts, descriptions, personnel allocations, and graphic statistical presentations.

SYSTEM OF ACCOUNTING

The County of Cumberland uses a form of accounting accepted by the Government Finance Officers Association called modified accrual accounting. The modified accrual method is practiced under generally accepted accounting principles (GAAP) which require the County to acknowledge revenues in the budget period they are measurable and available, and expenditures in the period the liability is made. Under this system the County measures expenditures based on the time a commitment is made for a good or service. In other words, the County considers an item purchased when the good or service is ordered, regardless of when the item is delivered. This means department's track their spending based on orders, not payments, so the County never accidentally exceeds its authority to spend. If circumstances warrant overspending an account line department heads will consult with the County Manager to review circumstances and have the manager approve the transaction prior to overspending the account.

The County also uses the Modified Accrual Accounting for budgetary purposes. The County encourages department heads to accurately reflect expenditures in appropriate accounts even if in so doing it causes overspending. Department heads consider it a point of pride not to overspend budgetary appropriations and County elected/appointed department heads work hard to avoid any overspending in the operation of their departments.

The County uses Enterprise Funds to represent activity with Sheriffs contracts and regional activities. GASB allows creation of funds where activities are financed and operated in a manner similar to private business enterprises.

The County of Cumberland has two principle sources of revenue: fees collected for services rendered, and an indirect tax levy. The tax levy is administered through the municipal tax assessment based on the property valuation of each community. Fee for service revenues are generated primarily through the Registrar of Deeds and the Cumberland County Jail. The Sheriff's Office raises revenues through fees paid for the boarding of prisoners from the State of Maine, federal agencies, and other counties.

Under terms of modified accrual accounting, revenues are identified based on when they become measurable and available. For fees, this means the revenue is measured after the service is rendered and the fee is collected; however, experience allows the County to forecast future revenues based on traditional use patterns through reliable and conservative projections. The County of Cumberland has the authority to close its budget gap through taxes levied indirectly through towns. Its taxes are therefore instantly recognizable and are due from towns by state statute on September 30th but are typically transferred from the municipalities at the end of the 60 day grace period on November 30th.

FUND BALANCE

There are various definitions of the term "fund balance." Generally, the term can be defined as "the cumulative difference of all revenues and expenditures from the government's creation." Fund balance can also be defined as "the difference between fund assets and fund liabilities, and can be known as fund equity or surplus." It should be noted that the unreserved portion of the fund balance may not represent "specific assets" of the fund (e.g., cash or a particular investment).

The County fund balance is normally divided into a reserved and an unreserved account. The reserved account consists of funds that are legally restricted to a specific future use (such as "reserved for debt service"), or are not available for appropriation or expenditure (such as "reserved for inventories"), or are reserved for a specified project, (such as "technology" or "future space needs"). If tentative management plans for future actions require financial resources, then a portion of the fund balance may be designated for those purposes. The undesignated portion of the unreserved fund balance is the financial resource that may be made available to meet unplanned or unforeseen contingencies and other emergency working capital requirements.

Based on legislation in 2002 the amount counties may retain as the undesignated fund balance is up to 20%. Excess and unencumbered surplus funds may be used to restore the contingent account, reduce the tax levy, fund a county charter commission, or establish a capital reserve account. If not used for these purposes, any remaining funds may not be expended but are retained as working capital for the use and benefit of the County.

Internal Controls

Management of the County of Cumberland is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principals. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The county manager meets regularly with the Finance Director to review financial reports and discuss their finances of the county. In FY2001 a Department of Finance was created to provide daily oversight of the county's fiscal affairs.

Budgetary Controls

Budgetary control is maintained at the fund and department level with departments having on-line access to account information. Additionally, department heads are provided a monthly printout of financial data for each activity center in the department. These reports display approved budget amounts, detailed item by item expenditure transactions, and remaining budget balances by line item.

The County Commissioners, County Manager, Assistant County Manager, and the County Finance Director review reports on a monthly basis. In addition, the department heads receive monthly reports on their expenditures.

Operating Budget Policies

1. To maintain the integrity of the County budget process, all expenditures will be established by a full budget process prior to authorization.
2. Budgeted line item amounts will not be exceeded without written authorization by the County Manager.
3. Emergency expenditure items will be brought before the County Commissioners at a regular Commissioner's meeting, but wherever possible items will be authorized through a full budget process.
4. The County Manager will issue budget guidance annually to assist departments in preparing their budgets.

Revenue Policies

1. The County will establish all user fees at a level as close to full cost (the cost of delivering the service) as possible, or at rates that reflect market levels.
2. The County will seek to maintain as diversified and stable a revenue system as allowed by law.
3. The County will review all fees for potential change at least every 3 years.
4. The County will aggressively seek new revenue opportunities.

Investment Policies

1. The County affirms its commitment to investments policies developed previously. Investment policies are structured to maximize safety, maintain appropriate liquidity, and allow for appropriate return on investment.
2. The County will deposit all revenues within 48 hours of receipt and wherever possible during the same working day.
3. To the extent possible the County will attempt to match its investments with anticipated cash flow requirements.
4. The County will aggressively collect revenues.

Reserves

1. The County will seek to increase its General Fund reserves to appropriate levels as allowed by statute.
2. The County will maintain its reserves at allowable levels to decrease the County's vulnerability to short term market fluctuations.

Auditing

1. An independent audit will be performed annually.
2. The County will conform to Generally Accepted Accounting Principals (GAAP) as established by the Governmental Accounting Standards Board.
3. The County will maintain other internal auditing procedures as recommended by the independent auditor.

Bonded Debt

1. The County will maintain and improve its credit rating.
2. Bonded debt will never be used to fund operating expenses.
3. Bonded debt will never be structured for the debt to last longer than the facility.
4. Capital projects will be considered for bonded debt if they have a relatively long useful life and require large amounts of capital investment.
5. The County Manager will assess refinancing options on all current debt issues annually.

Capital Investments

1. The County will review and update its Capital Investment Program (CIP) annually.
2. Current year CIP recommendations will be integrated into departmental budgets.
3. Where appropriate, CIP items will be considered for bonded debt programs.
4. The County will seek to invest 10% of its General Operating Reserves for approved capital improvements.
5. The County will maintain its physical assets to protect its capital investment and minimize the need for future capital investments.
6. The County will consider using lease-purchase agreements for items with a useful life longer than one year where circumstances favor leasing. However, leases will not be approved for periods exceeding the useful life of the equipment.

Short- Term Financial Goals

1. The county will conduct an in-depth analysis of the fiscal and operational trends affecting future budgets.
2. The county will track internal and external issues that will affect preparation of the next year's annual budget.
3. The county will be proactive on legislative issues affecting county revenues and expenditures.
4. Management of the county's day-to-day fiscal affairs has continued to improve with the creation of a separate Finance Department approved during the FY2001 budget.

How to read the Budget

The budget is formatted in a way that is designed to give readers quick access to specific information, yet completely and professionally display budget data. Descriptive terms have been substituted for jargon but the document also contains a glossary of useful terms. This section is designed to highlight each section of departmental requests that make the heart of the budget and examples are given in key sections.

Department or Activity Center Sections

Each section begins with an introductory cover page to orient the reader.

Departmental Details

Departments with multiple subsections have been divided into activity center. Each activity center has a separate focus and budget emphasis. The organization chart graphically depicts the various units that combine to create each department.

Department Mission and Objectives

Each departmental section begins by listing the department's mission and associated objectives. Departmental mission statements capture the values held by each department in relation to tasks assigned for completion. Objectives are offered in support of the mission and identify items vital to the function of each department. Performance measures are listed to identify the standard of performance each department uses. Objectives and performance measures are evaluated annually.

Statistics

Where appropriate, departmental statistics are provided as an overview of volume of activity *within* the department.

Additionally, the brief spreadsheet lists the total of personnel and where appropriate identifies elected officials. Detail for these summary pages follow in the Personnel Section of the Budget.

Department Summary Pages

Each department spreadsheet begins with a department or activity center summary. The summary is designed to give a historical perspective to departmental expenditures for personnel, operations and maintenance, and capital.

The spreadsheet header includes the accounting account number for the department displayed which uses a five-digit code. This account number would match designations of account reports from the County's accounting program. Next there is a listing of the department or activity center name to help orient readers. A sample heading follows, and each column heading will be described.

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY					ACTIVITY CENTER: EMERGENCY MANAGEMENT			
ACCT #	ACCOUNT DESCRIPTION	2014 Adopted Budget	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	DRAFT MGR/ RECOMM	2015 FC BUDGET	2015 FINAL BUDGET

ACCT # - This line lists the County-wide account number that corresponds to the account within which funds are designated. In practice, the various accounts are accounting tools used throughout the year to monitor departmental spending within and between accounts.

ACCOUNT DESCRIPTION – This line contains the descriptive title each account is assigned. Account descriptions are universal so comparisons between departments are made as closely as possible. For example, the **Clothing – Uniforms** account in the Jail activity center is similar to the account in the Facilities department even though the uniforms purchased are different.

2012 ACTUAL - An actual line records the amount expended from each account during the budget year as recorded by the year end audit. 2011 Actual would record expenditures for 2011. This line is included purely for comparative purposes.

2013 ACTUAL - This line records the departments actual expenditure for each account during 2012. For the 2013 budget this represents the prior year allocation which is useful for comparing current allocations.

2014 ADOPTED BUDGET - The amount approved at the end of the prior year's budget process. This is the amount departments are currently authorized to expend.

2015 BUDGET REQUEST - The 2015 request contains the appropriation requested by departments for each line item. This figure represents the

department's expert assessment of the resources necessary to operate the department at appropriate service levels and to fulfill legal mandates.

MANAGER RECOMM - Requests are scrutinized twice prior to finalizing figures in this column. The County Manager reviews each request and in consultation with department heads offers revisions to departmental requests based on justification received. The County Manager makes revisions as a result of the overall County budget. Once the County Manager has revised departmental requests, the budget is reviewed with the County Commissioners prior to their consideration of the budget and subsequent review by the Finance Committee.

2015 FINANCE COMM - Finance Comm represents the allocations recommended by the Finance Committee(FC). The FC reviews the budget and holds public hearings on the budget prior to returning their recommendations to the County Commissioners. The sum of the FC recommendations are contained in this column.

2015 ADOPTED BUDGET - After careful review and consideration of the FC recommendations and public input, the County Commissioners adopt a final budget. Occasionally the Commissioners alter FC recommendations and the sum of their adopted budget is entered in the approved column. This column will form the basis for the next fiscal budget.

Detail Pages

Following the ACTIVITY CENTER BUDGET SUMMARY pages is a separate spreadsheet listing Line Item Budget Justifications. At first glance these spreadsheets seem identical; however, their purpose is as different as their format is similar. The format is standardized to help readers interpret and compare data; however, additional information is added to the justification spreadsheets. The change is found in the Line Item Budget Request Justification column. Additionally, the justification pages lose two years of historical (actual) data to allow room in the spreadsheet for justifications.

Understanding Line Item Justification

The line item justification is generated by departments to detail the proposed use of each requested account. Lines briefly detail the general use of accounts in ways that highlight needs and help track use. A wealth of data is contained in the line item justifications as departments detail the general use funds are requested to fulfil. The line item request justification column is listed between the 2009 request made by departments and the column containing the managers recommendation. Often the lines can be compared to deduce the

items the manager might recommend departments remove from their requests. Detailed reductions are not made by the County Manager to allow departments maximum latitude in managing their departments within guidelines allowed by approved resources. This is not true of BAC recommendations which are often quite specific.

Putting It All Together

With the recently revised budget format readers are offered a complete view of not only the County budget but also the budgeting process. All key steps in the budgeting process are recorded in the spreadsheets as recommendations and are considered and reviewed at various stages. A careful reading will indicate the thoroughness of the review given to the County budget. However, the budget is also a functional document as departments review listings throughout the year and prepare for future budgets. Therefore, the design allows rapid access to vital summary information both for the departmental user and the lay reader not interested in exhaustive comparisons. Finally, the County budget is a living document incorporating changes as the needs of the County change.

COUNTY OF CUMBERLAND: FINAL BUDGET 2015

DEPARTMENT	2014 ADOPTED BUDGET	2014 ACTUAL EXPENSES	2015 BUDGET REQUEST	Dollars over 2014	Mgr Cuts from Request	2015 PRELIM	2015 FC RECOMM	2015 FINAL Budget	% Increase over 2014
<i>Emergency Mgmt Agency</i>	554,822	327,928	575,762	20,841	-	575,762	575,762	577,299	3.77%
<i>District Attorney</i>	1,533,976	680,627	1,604,127	70,151	(13,238)	1,590,888	1,590,888	1,600,556	3.71%
<i>Treasurer</i>	39,016	19,729	-	(39,016)	-	-	-	-	-100.00%
<i>Facilities</i>	1,823,403	814,774	1,914,779	91,376	(4,100)	1,910,679	1,910,679	1,918,134	4.79%
<i>Registry of Deeds</i>	816,812	376,647	774,740	(42,072)	-	774,740	774,740	778,326	-5.15%
<i>Registry of Probate</i>	507,195	240,252	530,788	23,593	(5,000)	525,788	525,788	528,458	3.67%
<i>Finance</i>	449,134	243,385	485,043	35,908	(5,381)	479,661	479,661	481,675	6.80%
<i>Communications</i>	2,638,402	1,347,448	2,854,847	216,446	(150,308)	2,704,539	2,704,539	2,718,580	2.51%
<i>Executive-Admin</i>	729,703	356,688	744,846	15,143	-	744,846	744,846	749,033	2.08%
<i>Executive-Garage</i>	77,115	44,086	77,185	69	-	77,185	77,185	77,513	0.09%
<i>Information Technology</i>	808,633	411,488	850,461	41,828	(20,000)	830,461	830,461	832,365	2.70%
<i>Human Resources</i>	377,916	149,323	389,039	11,123	(2,500)	386,539	386,539	388,376	2.28%
<i>Sheriff-Admin</i>	946,792	497,858	1,004,302	57,510	(17,000)	987,302	987,302	990,537	4.28%
<i>Sheriff-Law Enforcement</i>	4,683,643	2,102,863	5,038,218	354,575	(41,771)	4,996,447	4,996,447	4,989,527	6.68%
<i>Sheriff-Civil</i>	300,375	144,798	301,615	1,239	-	301,615	301,615	300,971	0.41%
<i>Debt Service-Principal</i>	515,000	314,550	555,000	40,000	-	555,000	555,000	555,000	7.77%
<i>DebtService- Interest</i>	168,861	560,741	159,037	(9,824)	(0)	159,037	159,037	159,037	-5.82%
<i>Debt Expense - TAN Loans</i>	49,000	(27,786)	49,000	-	-	49,000	49,000	49,000	0.00%
<i>Grants</i>	164,953	82,477	182,624	17,671	-	182,624	182,624	182,624	10.71%
<i>Human Services</i>	245,732	122,866	273,407	27,675	(32,760)	240,647	241,311	241,311	-2.07%
<i>Pension Life- Retirees</i>	2,800	2,155	2,800	-	-	2,800	2,800	2,800	0.00%
<i>Contingent Account</i>	30,000	738	30,000	-	-	30,000	30,000	30,000	0.00%
<i>Sal./ Ben./ Term. Pay</i>	154,300	-	304,300	150,000	(100,000)	204,300	204,300	204,300	32.40%
<i>Unemployment Insurance</i>	40,000	891	40,000	-	-	40,000	40,000	40,000	0.00%
<i>Referendum and Public Info</i>	50,000	34,450	110,000	60,000	-	110,000	110,000	110,000	120.00%
<i>Capital Improvement Res.</i>	117,812	-	70,080	(47,732)	-	70,080	70,080	70,080	-40.52%
			-	-	-	-	-		
Total Expenditure Summary	17,825,395	8,848,973	18,921,999	1,096,503	(392,058)	18,529,940	18,530,604	18,575,502	3.95%
Change			1,096,603	1,096,603		704,545	705,209	750,106	
Tax Calculation	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET REQUEST	2015 PRELIM	2015 FC RECOMM	2015 FINAL Budget	% Increase	
COUNTY									
Total Estimated Expenditures	16,894,470	16,559,906	17,825,395	18,921,999	18,529,940	18,530,604	18,575,502		0.00%
Total Estimated Revenues	(5,075,575)	(5,179,080)	(5,996,443)	(6,052,558)	(6,052,558)	(6,052,558)	(6,052,558)		0.00%
Designated Surplus	(350,000)	(350,000)	(350,000)	(175,000)	(175,000)	(175,000)	-	-	0.00%
Tax Revenue Required	11,468,895	11,030,826	11,478,952	12,694,441	12,302,382	12,303,046	12,522,944	-	0.00%
Net Dollar Change		-438069	448,126	1,215,488	823,430	824,094	1,043,991		
Percent from prior year		-3.82%	3.91%	10.59%	7.17%	7.18%	9.09%		

Board of Corrections Budget								
Tax Calculation	2008	2013-14	2014-15	2015-16	2015 MGR RECOMM	2015 FC RECOMM	2015 FINAL Budget	% Increase
COUNTY								
Total Estimated Expenditures	16,506,896	16,506,896	16,506,896	16,506,896	16,506,896	16,506,896	16,506,896	0.00%
Total Estimated Revenues	(4,931,294)	(4,931,294)	(4,931,294)	(4,931,294)	(4,931,294)	(4,931,294)	(4,931,294)	0.00%
Designated Surplus	-	-	-	-	-	-	-	
Tax Revenue Required	11,575,602	11,575,602	11,575,602	11,575,602	11,575,602	11,575,602	11,575,602	
	11,575,602	11,575,602	11,575,602	11,575,602	11,575,602	11,575,602		
	Amount fixed by statute							

Civic Center Budget								
Tax Calculation	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET REQUEST	2015 MGR RECOMM	2015 FC RECOMM	2015 FINAL Budget	% Increase
Bond Principal		410,500	602,500	790,500	790,500	790,500	790,500	
Bond Interest	537,753	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Revolving Line of Credit	206,616	206,616	406,250	459,550	459,550	459,550	459,550	
Operational Subsidy	150,000	150,000	350,000	600,000	600,000	600,000	425,000	
Tax Revenue Required	894,369	1,767,116	2,358,750	2,850,050	2,850,050	2,850,050	2,675,050	
Net Dollar Change				491,300	491,300	491,300	316,300	
Percent from prior year				20.83%				

COMBINED TAX PRESENTATION

Tax Calculation	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET REQUEST	2015 PRELIM	2015 FC RECOMM	2015 FINAL Budget	% Increase	
Total Estimated Expenditures	33,401,918	34,833,918	36,691,041	38,278,945	37,886,886	37,887,550	37,757,448		
Total Estimated Revenues	(10,006,869)	(10,110,374)	(10,927,737)	(10,983,852)	(10,983,852)	(10,983,852)	(10,983,852)		
Designated Surplus	(350,000)	(350,000)	(350,000)	(175,000)	(175,000)	(175,000)	-		
Tax Revenue Required	23,045,049	24,373,544	25,413,304	27,120,093	26,728,034	26,728,698	26,773,596	-	
Net Dollar Change		1,328,495	1,039,760	1,706,788	1,314,730	1,315,394	1,360,291		
Percent from prior year		5.76%	4.27%	6.72%	5.17%	5.18%	5.35%		
Budget Requests	General County Impact			1,215,488				4.78%	Total
	Civic Center Impact			491,300				1.93%	6.72%
Preliminary	General County Impact				823,430			3.24%	Total
	Civic Center Impact				491,300			1.93%	5.17%
Finance Committee	General County Impact			824,094				3.24%	Total
	Civic Center Impact			491,300				1.93%	5.18%
Final Budget	General County Impact			1,043,991				4.11%	Total
	Civic Center Impact			316,300				1.24%	5.35%

COUNTY OVERVIEW:

Revenue and Expenses from all Sources

COUNTY OF CUMBERLAND: BUDGET 2015-ASSESSMENT

Tax Calculation	Budget 2011	Budget 2012	Budget 2013	Budget 2014	2015 BUDGET REQUEST	2015 PRELIM	2015 FC Recommend	2015 FINAL Budget
Total Estimated Expenditures	33,036,480	33,401,918	34,833,918	36,691,041	38,278,945	37,886,886	37,887,550	37,757,448
Total Estimated Revenues	(10,110,131)	(10,006,869)	(10,110,374)	(10,927,737)	(10,983,852)	(10,983,852)	(10,983,852)	(10,983,852)
Designated Surplus	(350,000)	(350,000)	(350,000)	(350,000)	(175,000)	(175,000)	(175,000)	-
Tax Revenue Required	22,576,349	23,045,049	24,373,544	25,413,304	27,120,093	26,728,034	26,728,698	26,773,596
					6.72%	5.17%		

COUNTY OF CUMBERLAND: Enterprise Funds 2015

Enterprise Funds: (See next page for details)

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

Budget			2015 Budget
Total Estimated Expenditures	Enterprise		2,502,152
Total Estimated Revenues	Enterprise		2,502,152
Tax Revenue Required			\$0.00

COUNTY OF CUMBERLAND: Grants and other Funds 2015

Grants and Other Funds: (See next page for details)

The County receives Grants from other Federal agencies for special programs and services.
Funds are also received from inmate commissary funds and from the Department of Corrections for other services

Budget			2015 Budget
Total Estimated Expenditures	Grants and Other		1,822,098
Total Estimated Revenues	Grants and Other		1,822,098
Tax Revenue Required			\$0.00

COUNTY OF CUMBERLAND: Summary Budget from all Sources 2015

Summary Overview

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

Budget Grants
Enterprise Recreational District

Budget			2015 Budget
Total Estimated Expenditures			42,081,698
Total Estimated Revenues			(15,308,102)
Designated Surplus			-
Tax Revenue Required			\$ 26,773,596



CIVIC CENTER

"Recreational District"

*Cumberland County taxpayers are responsible for the financial operation of the Civic Center
This page illustrates the dollars that the taxpayers must contribute over last year.*

		2013 Actual	2014 BUDGET	2015 BUDGET REQUEST		2015 FC RECOMM	2015 FINAL Budget	TAX Impact
From the County Taxes								
Total Estimated Expenditures		1,756,021	2,358,750	2,850,050		2,850,050	2,675,050	
Total Estimated Revenues								
Tax Revenue Required			2,358,750	2,850,050		-	2,675,050	1.24%
Net Dollar Change				491,300	\$	25,413,304	316,300	
				Increase		2014 Tax Assessment		

DEPARTMENT: CIVIC CENTER									
	From the County	2013 Actual Expenses	2014 ADOPTED BUDGET	2014 ACTUAL EXPENSE	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM		2015 FINAL BUDGET
	County Commitment	1,000,000	1,000,000	1,000,000	1,000,000	For Civic Center expnses i.e. debt	1,000,000		1,000,000
	<u>Civic Center \$33M Bond</u>					(2014 Debt Payment is \$1.602M)			
	Principal & Interest	410,500	602,500	602,500	790,500	New Civic Center Referendum for Modernization Civic center Contribution	790,500		790,500
	CC operational Subsidy	138,905	350,000	417,000	600,000	To Fund the Operational Budget from 6/30/2014	600,000		425,000
	<u>Bonded Debt:</u>								
	CC Bond Principal	170,301	350,000	314,550	409,550	Debt service for Capital needs	409,550		409,550
	CC Bond Interest	36,315	56,250	-	50,000		50,000		50,000
	Total to Civic Center	1,756,021	2,358,750	2,334,050	2,850,050		2,850,050	-	2,675,050

INCREASE OVER FY 2014
FY 14 COUNTY ASSESSMENT
ADDITION TO THE 2015 TAXES

\$ 316,300
\$ 25,413,304
1.24%

Enterprise Activities-Law Enforcement

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has contracts with towns and organizations interested in securing enhanced service. Contracts provide equipment and salaries for Patrol officers located within the town.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Acct #	Sheriff's Office Services	PERIOD	EMPLOYEES	2014/15	2014/15
				REVENUES	EXPENSES
	FULL TIME CONTRACTS				
21203	Town of Harpswell	4/1 to 3/31	3	351,014	351,014
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	223,020	223,020
21204	Town of Harrison	7/1 to 6/30	1	88,063	88,063
21212	Town of Standish	7/1 to 6/30	5.5	497,271	497,271
21207	SAD #6	9/1 to 6/30	1	55,904	55,904
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	2	124,704	124,704
21254	Domestic Violence Investigator	1/1 to 12/31	1	74,998	74,998
	Town of Gray	7/1 to 6/30	1	82,476	82,476
	TOTAL FULL-TIME CONTRACTS		16.5	1,497,450	1,497,450
	SUMMER CONTRACTS		Part Time		
21215	Long Island	Summer	1	23,601	23,601
	Town of Chebeague	Summer	1	21,055	21,055
	TOTAL SUMMER CONTRACTS		2	44,656	44,656
TOTAL FROM NON-BUDGET ACTIVITIES				1,542,106	1,542,106

Enterprise Activities-Facilities

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has a contract with the State of Maine to provide custodial and maintenance needs for the court addition,

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

	State Court Custodial Program	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	227,394	227,394
			Supply	84,209	84,209
	TOTAL FROM NON-BUDGET ACTIVITIES			311,603	311,603

Enterprise Activities-Executive Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

2015 Will be the 2nd year for the county Office of Regional Assessing, and as such, revenues and expenses are still very much in flux as new towns are added. The budget shown assumed 5 towns involved, but this amount could change during the year. All operating costs will be 100% reimbursed by the towns that participate in this service

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Regional Assessing		PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21227	Regional Assessing fees paid according to contracts with participating Municipalities	1/1 to 12/31	3	384,443	384,443
Revenues (Estimated breakdown)			Expenses		
	Town of Cumberland	\$	70,035	Lead Assessor	\$ 98,850
	Town of Falmouth	\$	139,259	Assistant Assessor	\$ 66,300
	Town of Yarmouth	\$	95,149	Appraiser	\$ 42,800
	Town of Casco	\$	44,000	Benefits	\$ 82,835
	5th Town (in negotiations)	\$	40,000	Vision Software	\$ 30,000
	Total Revenues	\$	388,443	Assessing Maps	\$ 25,000
				All other	\$ 42,658
				Total Costs	\$ 388,443

Enterprise Activities-Civil Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County uses "outside civil deputies" to service the smaller communities located in the County. They work in "on call status" depending upon the volume of paperwork. Their expenses are reimbursed directly from the attorney payments.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

	Outside Civil Deputies	PERIOD	EMPLOYEES	2015	2015
				REVENUES	EXPENSES
21255	Outside Civil Deputies are paid through the County but work independently in conjunction with our in house Civil Department. Their compensation is paid by users of the civil service activities	1/1 to 12/31	6	260,000	260,000

GRANTS AND OTHER FUNDING- EMA

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The Cumberland County EMA has been given approval by the Cumberland County Local Emergency Planning Committee to compensate an employee who will complete tasks associated with SARA Title III and MRSA Title 37B, The Cumberland County LEPC receives stipends from the State of Maine through inventory and use fees from industries with Cumberland County which use, produce and store hazardous and extremely hazardous substances. The program has been in effect since the fall of 2006.

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
EMA	LEPC Emergency Planning Assistant	1/1 to 12/31	1		
EMA	Homeland security Personnel Support Grant	1/1 to 12/31	1	-	-
	TOTAL GRANT FUNDED PROGRAMS		2	-	-

GRANTS AND OTHER FUNDING- Executive Office**Federally Funded Community Development Block Grant**

Aaron Shapiro, County Community Development Director

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The County has access to funds from Federal grants (CDBG) which allows for the hiring of personnel to perform activities under the grant. Cumberland County is the only county in New England to have established "Urban County" receiving annual Community Development Block Grant funds. The County works collaboratively with a municipal oversight committee (MOC) to oversee programs

	Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	HUD CDBG Program Grant for	7/1 to 6/30	1	1,435,000	1,435,000
	CDBG-R Recovery Act Funds	1/1 to 12/31			
	Homeless Prevention Rapid Recovery Act HPRP	1/1 to 12/31			
	Neighborhood Stabilization Program	1/1 to 12/31			
				1,435,000	1,435,000

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	161,905	161,905
51352	Drug Free Communities (DFC)	1/1 to 12/31	1.5	150,086	150,086
51264	COPS Fast program	1/1 to 12/31	1	75,107	75,107
	TOTAL GRANT FUNDED PROGRAMS		2.5	387,098	387,098

2015 County of Cumberland

Budget Reduction Record

PUBLISHED BUDGET AMOUNT FROM DEPARTMENTS

Net Assessment for 2014 \$25,413,304

Department Request Expenditure Budget 2015 \$38,278,945

Revenues for 2015 -\$10,983,852

Tax Subsidy for 2015 -\$175,000

Net Assessment 2015 \$27,120,093

Net Dollar Increase \$1,706,788

Tax Increase from 2014 6.72%

ADJUSTED BY MANAGER'S RECOMMENDATION

Department Requests

101 **EMA** \$0

102 **District Attorney** -\$13,238

103-01 **Exec-Administration** \$0

103-02 **IT** -\$20,000

103-03 **Exec-Garage** \$0

103-04 **HR** -\$2,500

104 **Treasurer** \$0

105 **Facilities** -\$4,100

106-05 **Sheriff-Admin** -\$17,000

106-06 **Sheriff-LEC** -\$41,771

106-07 **Sheriff-Jail-Now part of BOC** \$0

1006-08 **Sheriff-Civil** \$0

107 **Deeds** \$0

108 **Probate** -\$5,000

109 **Finance** -\$5,383

110 **Communications** -\$150,308

Other **Other** -\$132,760

Total Mgr Cuts to Expenses -\$392,060

Net Increase in the Expenses over 2014 Expenses \$1,314,729

Summary: **Total Expenditures Manager's Recom.** \$37,886,885

Total Estimated Revenues \$ (10,983,852)

Designated Surplus \$ (175,000)

Net Budget from Mgr. FY 2015 \$ 26,728,033

Dollar Increase over 2014 \$ 1,314,729

Net Increase over Last year 5.17%

		<i>Manager's recommended cuts from department request</i>	
Dept 102	5120		
DA		Intern Wages increase not needed to stay in budget	\$ 13,238
\$ 13,238			
Dept 103-02	7355		
Exec-IT		Cost savings from prior years enables reduction to	\$ 20,000
\$ 20,000		this year	
Dept 103-04	6512		
HR		Safety training costs already in different budget	\$ 2,500
\$ 2,500			
Dept 105	6802		
Facilities		Gas for backup generator in EMA budget	\$ 4,100
\$ 4,100			
Dept 106-05			
	6310	Mileage expense increase not supported by actuals	\$ 1,000
Sher-Admin	6800	Cell phones for all personnel removed from budget	\$ 16,000
\$ 17,000			
Dept 106-06			
	6131	Fuel cost per gallon reduced	\$ 23,271
Sher-LEC	6501	Ammo needs not shown by past actuals	\$ 4,550
	7360	Ballistic Vests included in 2014 bond issuance	\$ 13,950
\$ 41,771			
Dept 109			
Finance		Overtime and related FICA reduced	\$ 5,382
\$ 5,382			
Dept 108			
Probate	6306	Increase to Court appointed attorneys not needed	\$ 5,000
\$ 5,000			
Dept 110			
CCRCC	6306	Acorn Recorder and LE Protocols moved to CIP	\$ 150,308
		Bonds	
\$ 150,308			
Other Cuts			
Accrued Benefits		Accrued benefits fund can make it one more year	
		at reduced rate of funding	\$ 100,000
Human Services		requests reduced to 2014 budgeted funding	\$ 32,760
\$ 132,760			
		Control Sub Total	\$ 392,059
		ADJUSTED BY THE FINANCE COMMITTEE	
		Additions to Human Services budgets	664
		NET TAX DECREASE - FC	\$664
		Percent Increase over 2014	5.17%
		Total operational budget recommended by FC	\$26,728,697
		ADJUSTED BY COUNTY COMMISSIONERS	
		Commissioners agreed with FC from above	
		Additional funding for Health Insurance Increase	44,899
		Remove Use of Fund Balance	175,000
		Reduce Civic Center Subsidy	(175,000)
		Net Tax Increase	44,899
		Percent Increase over 2014	\$26,773,596
		Voted/approved by Commissioners on 12/10/2014	5.35%

PROJECTED REVENUE

COUNTY OF CUMBERLAND
FISCAL YEAR 2015**Revenues**

Acct #	Source	2012 Actual	2013 Actual	2014 Budget	2015 Budget
11-001-4003	Supreme Court Rental	2,400	2,400	2,400	2,400
11-001-4004	State Court Rent / Reimbursements	-			
11-101-4101	Emergency Management Allocation	261,531	270,536	310,000	327,460
11-101-4102	AT&T Tower Lease	12,085	10,872	12,000	12,000
11-102-4100	District Attorney	125,813	113,385	110,000	110,000
11-103-01-4100	Executive	-	147		
11-103-03-4100	Garage Operations	1,219	97		
11-103-03-4301	Garage Daily Parking	103,653	143,403	150,000	150,000
11-103-03-4302	Garage Monthly Parking <i>Inc Monthly \$100 to \$110</i>	305,747	264,647	290,000	290,000
11-104-4401	Treasurer Income (Interest, etc.)	2,478	4,885	-	-
11-105-4100	Facilities Misc Revenue	4,542	16,660		
11-105-4100	Facilities Salvage				
11-106-05-4100	Sheriff Misc Revenues	64,648	43,349	65,000	65,000
11-110-4100	CCRCC Revenues	1,038,158	999,770	1,068,873	1,107,528
11-106-08-4100	Civil Process	343,553	258,607	300,000	300,000
11-107-4100	Register of Deeds - Misc. Revenue	2,760	4,908	2,500	2,500
11-107-4701	Register of Deeds - Recording Fees	1,400,526	1,507,654	1,910,000	1,910,000
11-107-4702	Register of Deeds - Transfer Tax	680,526	857,566	800,000	800,000
11-107-4703	Register of Deeds - Copies	447,030	413,296	450,000	450,000
11-108-4801	Register of Probate - Fees	390,024	438,503	420,000	420,000
11-108-4802	Register of Probate - Notices	39,440	40,900	35,000	40,000
11-108-4803	Register of Probate - Abstracts	19,355	24,233	20,000	20,000
11-108-4804	Register of Probate -Forms	10,207	7,765	8,000	8,000
11-108-4805	Register of Probate - Visitor fees	27,694	18,685	18,000	18,000
	Fees for heirs & advertising			24,670	19,670
Total Revenues		5,283,389	5,442,268	5,996,443	6,052,558
Designated Surplus				350,000	
Total Revenues & Surplus		5,283,389	5,442,268	6,346,443	6,052,558
		2012 Actual	2013 Actual	2014 Budget	2015 Budget

REVENUES FROM THE JAIL BOC ACTIVITY

FROZEN AMOUNT

11-106-07-4601	Jail Term Reimbursement	47,885		30,000	
11-106-07-4603	Board of Prisoners- Counties/DOC	534,304		500,000	
11-106-07-4604	Board of Prisoners - Marshal	2,637,526		2,600,000	
11-106-07-4605	Board of Prisoners - Work Release	103,358		70,000	
11-106-07-4607	BOP-INS	1,340,386		737,500	
11-106-07-4608	Board of Prisoners - DOC 80%	733,980		794,341	
	Board of Prisoners - DOC 20%			199,453	

TOTALS

5,397,439

-

REVENUES FROM THE JAIL BOC ACTIVITY

\$ 4,931,294

-

GRAND TOTAL FROM ALL COUNTY REVENUE

\$ 10,983,852

PROJECTED REVENUE

FY2015 COUNTY OF CUMBERLAND-**Final Valuation**

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

The State of Maine Valuation for 2015 shows overall County increase of **Valuation Growth**

Tax Distribution Schedule						
	-0.18%		1.97%			
Town	State 2014 Valuation	2014 Tax	State 2015 Valuation	Val Change %	2015 Tax	Percent Tax Change
Baldwin	145,100,000	95,482	146,000,000	0.6%	99,264	3.96%
Bridgton	945,550,000	622,208	961,500,000	1.7%	653,709	5.06%
Brunswick	2,026,250,000	1,333,350	2,000,400,000	-1.3%	1,360,042	2.00%
Cape Elizabeth	1,685,300,000	1,108,992	1,723,250,000	2.3%	1,171,612	5.65%
Casco	614,800,000	404,562	645,350,000	5.0%	438,764	8.45%
Chebeague Island	195,900,000	128,910	194,350,000	-0.8%	132,136	2.50%
Cumberland	1,057,800,000	696,073	1,099,350,000	3.9%	747,431	7.38%
Falmouth	2,091,550,000	1,376,320	2,141,950,000	2.4%	1,456,279	5.81%
Freeport	1,335,900,000	879,073	1,385,250,000	3.7%	941,811	7.14%
Frye Island	161,050,000	105,977	158,400,000	-1.6%	107,694	1.62%
Gorham	1,420,400,000	934,677	1,467,850,000	3.3%	997,969	6.77%
Gray	845,000,000	556,042	846,050,000	0.1%	575,217	3.45%
Harpswell	1,797,900,000	1,183,087	1,846,200,000	2.7%	1,255,204	6.10%
Harrison	477,250,000	314,049	484,800,000	1.6%	329,608	4.95%
Long Island	140,100,000	92,191	140,650,000	0.4%	95,626	3.73%
Naples	685,950,000	451,381	692,450,000	0.9%	470,786	4.30%
New Gloucester	455,750,000	299,901	470,300,000	3.2%	319,750	6.62%
North Yarmouth	425,100,000	279,732	431,500,000	1.5%	293,370	4.88%
Portland	7,551,450,000	4,969,143	7,707,200,000	2.1%	5,240,009	5.45%
Pownal	189,200,000	124,501	214,100,000	13.2%	145,563	16.92%
Raymond	938,400,000	617,503	953,050,000	1.6%	647,964	4.93%
Scarborough	3,579,450,000	2,355,415	3,667,300,000	2.5%	2,493,342	5.86%
Sebago	375,800,000	247,291	378,700,000	0.8%	257,472	4.12%
South Portland	3,537,700,000	2,327,942	3,580,100,000	1.2%	2,434,056	4.56%
Standish	978,750,000	644,055	977,050,000	-0.2%	664,282	3.14%
Westbrook	1,804,400,000	1,187,364	1,838,750,000	1.9%	1,250,138	5.29%
Windham	1,721,650,000	1,132,911	1,788,800,000	3.9%	1,216,178	7.35%
Yarmouth	1,436,350,000	945,173	1,438,950,000	0.2%	978,320	3.51%
	38,619,800,000	25,413,305	39,379,600,000	1.97%	26,773,596	5.35%
Tax Calculation	2012	2013	2014		2015	
Total Estimated Expend	33,401,918	34,833,918	36,691,041		37,757,448	
Total Estimated Revenue	(10,006,869)	(10,110,374)	(10,927,737)		(10,983,852)	
Designated Surplus	(350,000)	(350,000)	(350,000)		-	Net Increase
Tax Revenue Required	23,045,049	24,373,544	25,413,304		26,773,596	5.35%
	2012	2013	2014		2015	
Mil Rate	0.0005542936	0.0005834493	0.0006580382		0.0006798849	
Per \$1,000	0.5542936	0.5834493	0.658038215		0.679884905	
Amount for \$200,000	\$ 110.86	\$ 116.69	\$ 131.61		\$ 135.98	
Increase		\$ 5.83	\$ 14.92		\$ 4.37	

NON-DEPARTMENTAL DEBT SERVICE

COUNTY OF CUMBERLAND
FISCAL YEAR 2015

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 FINAL BUDGET	2014 Actual	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
		PRINCIPAL								
11-120	9112	2002 General Obligation Refunding Bonds Jail-	-	-	-	-	-	-	-	-
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment		400,000	600,000		790,000	790,000	790,000	790,000
11-120	9108	2008 Debt Principal for Interoperability Referendum	85,000	85,000	85,000		85,000	85,000	85,000	85,000
11-120	9103	2003- Civic Center Revolving Bond -to Civic Ctr Page	170,301	170,301	170,301	314,550	170,301	170,301	170,301	170,301
11-120		2012-County Debt under Charter- Principal \$2.775M	-	330,000	330,000		320,000	320,000	320,000	320,000
		2014- County CIP Debt			100,000		150,000	150,000	150,000	150,000
		TOTAL BOND DEBT SERVICE	255,301	985,301	1,285,301	314,550	1,515,301	1,515,301	1,515,301	1,515,301
		INTEREST								
11-120	9212	2002 General Obligation Refunding Bonds Jail-	52,625	52,625	-	-	-	-	-	-
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	537,753	1,002,500	1,002,500	530,453	1,002,500	1,002,500	1,002,500	1,002,500
11-120	9208	2008 Debt Interest for Interoperability Referendum	67,681	64,069	60,456	30,288	60,456	60,456	60,456	60,456
11-120	9202	2003- Civic Center Revolving Bond - to Civic Ctr page	36,315	36,315	36,315		36,315	36,315	36,315	36,315
11-120		2012-County Debt under Charter- Interest \$2.775M	-	-	58,405		58,405	58,405	58,405	58,405
		2014- County CIP Debt			50,000		40,176	40,176	40,176	40,176
		TOTAL BOND DEBT INTEREST	694,374	1,155,509	1,207,676	560,741	1,197,852	1,197,852	1,197,852	1,197,852
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	14,778	20,869	24,000	26,890	24,000	24,000	24,000	24,000
11-120	9210	TAN Legal Fees	4,542	4,542	5,000	5,125	5,000	5,000	5,000	5,000
11-120	9220	TAN Interest	(39,080)	6,032	20,000	(59,800)	20,000	20,000	20,000	20,000
		TOTAL DEBT EXPENSE - LOANS	(19,760)	31,443	49,000	(27,786)	49,000	49,000	49,000	49,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	2,600	4,200	2,800	2,155	2,800	2,800	2,800	2,800
11-140	5550	Unemployment Insurance	20,000	25,634	40,000	891	40,000	40,000	40,000	40,000
11-141	5501	Salary / Benefits / Termination Pay	(4,766)	(4,766)	154,300		304,300	204,300	204,300	204,300
11-141	9526	County Capital Improvement Reserve for CIP	426,750	261,421	117,812		70,080	70,080	70,080	70,080
11-141	9500	Civic Center Operational Subsidy	-	-	350,000	411,033	600,000	600,000	600,000	600,000
11-141	5502	Contingent Appropriation	23,965	5,000	30,000	738	30,000	30,000	30,000	30,000
11-141	9498	Referendum and Public Information	24,459	(161)	50,000	34,450	110,000	110,000	110,000	110,000
		TOTAL NON-DEPARTMENTAL	493,008	291,328	744,912	449,267	1,157,180	1,057,180	1,057,180	1,057,180
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	1,422,923	2,463,581	3,286,889	1,296,772	3,919,333	3,819,333	3,819,333	3,819,333
							632,444	532,444	532,444	532,444

CUMBERLAND COUNTY

PERSONNEL

2015

Overview

The Personnel portion of the County Budget consists of two sections. The first section is a Personnel Summary which lists all approved County positions for F/Y 2015.

The first section is the Position Classification Plan which is a listing of employee positions by title, position grade, and salary range. Positions within a union are identified.

The second section is a Personnel Pay Schedule which provides insight into the base salary of County employees. Listed salaries do not include overtime or mid-year pay changes, if applicable.

The District Attorney and Assistant District Attorneys are State employees who receive pay and benefits directly from the State of Maine; however, all other positions within the District Attorney's office are County employees, and are therefore listed.

**COUNTY OF CUMBERLAND, MAINE
FISCAL YEAR 2015
POSITION CLASSIFICATION PLAN**

MANAGEMENT

<u>TITLE</u>	<u>GRADE</u>	<u>ANNUAL SALARY RANGE</u>
County Manager	17	\$89,192 - 126,660
Assistant County Manager	16	\$82,594 - 117,282
Director Regional Assessing Chief Deputy Finance Director	15	\$76,484 - 108,605
Register of Deeds Community Development Coordinator Information Technology Director Emergency Communications Director Emergency Management Agency Director Facilities Manager Human Resources Director Jail Administrator	14	\$70,819 – 100,564
Domestic Violence Coordinator	12	\$60,720 – 86,222
Captain – Administrative Support Captain – CID, Patrol Captain – Support Services Captain - Security/Operations Network Administrator	11	\$56,222 – 79,835
Human Resources Specialist	9	\$48,202 – 68,442
Administrative Investigator Assistant Assessor Deputy Communications Director Deputy EMA Director Deputy Register of Deeds Deputy Register of Probate	8	\$44,638 – 63,393

GENERAL GOVERNMENT POSITIONS

<u>TITLE</u>	<u>GRADE</u>	<u>HOURLY PAY RANGE</u>
Purchasing Clerk	8	\$21.46 – 30.48
Clerk/Supervisor Custodian Supervisor Paralegal	7	\$19.87 – 27.09
Computer Specialist Finance Assistant Fleet Automotive Technician Maintenance Technician Parking Garage Operator Planner Drug Fee Project Coord	6	\$18.06 – 24.62
Clerk II Restitution Clerk Trial Assistant .	5	\$16.42 - 22.37
Receptionist	4	\$14.93 – 20.35
Parking Garage Attendant Clerk I Custodian	3	\$13.58 – 18.49

CONFIDENTIAL TO THE BARGAINING PROCESS

<u>TITLE</u>	<u>GRADE</u>	<u>HOURLY PAY RANGE</u>
Accounts Supervisor	9	\$23.17 – 32.91
Payroll Supervisor Human Resources Generalist	8	\$21.46 – 30.48
Executive Assistant	7	\$19.87 – 27.09
Investigations Clerk Inmate Communications Clerk	6	\$18.06 – 24.62
Administrative Assistant Payroll Clerk	5	\$16.42 – 22.37

PROFESSIONAL/TECHNICAL

<u>TITLE</u>	<u>GRADE</u>	<u>HOURLY PAY RANGE</u>
Electrician Supervisor Drug Free Program Coordinator Assistant Director/Safety Coordinator	11	\$27.03 – 38.38
Business & Communication Coordinator Chaplin Coordinator/Rehabilitation & Diversion	10	\$25.03 – 35.55
Community Development Assistant Emergency Management Program Coordinator Legal Administration Supervisor	9	\$23.17 – 32.91
Accreditation Coordinator Facilities Supervisor Fleet Automotive Supervisor Grants/Projects Liasion Maintenance Supervisor Software Specialist	8	\$21.46 – 30.48
Electrician Public Information Officer Victim Assistant	7	\$19.87 – 27.09
Building Technician Legal Secretary	6	\$18.06 – 24.62
Appraiser	5	\$16.42 – 22.37

SHERIFF'S OFFICE/JAIL BARGAINING UNIT F/Y 2014

<u>TITLE</u>	<u>GRADE</u>	<u>HOURLY PAY RANGE</u>
Librarian	N1	\$15.70 – 19.17
Records Clerk Lobby Receptionist Receptionist Clerk	N2	\$16.62 – 20.36
Complaint Officer	N3	\$17.03 – 20.79
Administrative Secretary Crime Analyst Education Technician	N4	\$17.60 – 21.66
Administrative Civil Deputy Civil Deputy	N5	\$17.99 – 22.10
Corrections Officer – Probation	1	\$17.14
Corrections Officer I	2	\$17.83 – 21.56
Corrections Officer II Lobby Receptionist-CO	3	\$18.25 – 21.99
Property Officer Transportation Officer	4	\$18.79 – 22.87
Community Program Officer Recreation Officer Staff Development Specialist Trustee Coordinator	5	\$19.20 – 23.32

LAW ENFORCEMENT TEAMSTER UNIT 2015

TITLE	HOURLY PAY RANGE
Deputy	\$20.76 – 25.49
Detective	\$21.54 – 26.25
Sergeant	\$26.68 – 30.16
Lieutenant	\$29.22 – 32.66

COMMUNICATIONS BARGAINING UNIT 2015

<u>TITLE</u>	<u>HOURLY PAY RANGE</u>
Dispatcher	\$17.78 – 22.63
Shift Supervisor	\$21.43 – 25.31

JAIL SUPERVISORS TEAMSTER UNIT F/Y 2014

<u>TITLE</u>	<u>HOURLY PAY RANGE</u>
Administrative Officer	\$22.80 – 28.02
Food Service Manager	
Sergeant	\$20.70 – 24.60
Lieutenant	\$24.86 – 29.49

JAIL COOKS TEAMSTER UNIT F/Y 2014

<u>TITLE</u>	<u>HOURLY PAY RANGE</u>
Cook	\$16.23 - 21.22

RESERVE / PART-TIME

<u>TITLE</u>	<u>HOURLY RATE</u>
Patrol Deputy	\$15.00 - \$16.00
Dispatcher	\$16.00

ELECTED OFFICIALS

<u>TITLE</u>	<u>ANNUAL SALARY</u>
County Commissioners	\$10,141
Judge of Probate	\$63,181
Register of Probate	\$46,314
Sheriff	\$92,290

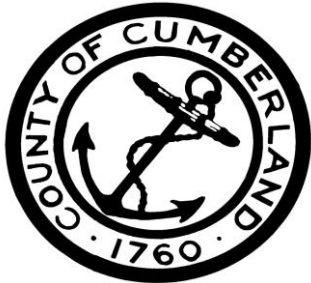
This schedule is a representation of positions within departments.										
	2014					2015				
	Approved		Grant & Contract			Approved		Grant & Contract		
Job Title	FT	PT	FT	PT		FT	PT	FT	PT	
EXECUTIVE										
Administration										
Commissioners	5					5				
County Manager	1					1				
Executive Assistant/Deputy Clerk	1					1				
Assistant County Manager	1					1				
DV Coordinator		1					1			
Grant/Special Project Liaison		1					1			
Public Information Officer	1					1				
Drug Free Grant										
Drug Free Program Coordinator			1							1
Drug Free Project Coordinator				1						1
CDBG										
Community Development Coordinator			1					1		
Community Development Assistant				1						1
garage moved to facilities 2015	10	4	2	2		9	2	1	3	
INFORMATION TECHNOLOGY										
Information Technology Director	1					1				
Network Administrator	1					1				
Computer Specialist	1					1				
Public Safety Software Specialist	1					0				
Software Specialist	1					2				
	5					5				
Human Resources										
Human Resources Director	1					1				
Human Resources Specialist	1					1				
Human Resources Generalist	1					1				
Executive Assistant	1					1				
	4					4				
Finance Department										
Director of Finance	1					1				
Purchasing Clerk	1					1				
Accounts Supervisor	1					1				
Payroll Supervisor	1					1				
Payroll Clerk	1					1				
	5					5				

	2014				2015			
	Approved		Grant & Contract		Approved		Grant & Contract	
DISTRICT ATTORNEY								
Business & Communication Coordinator	1				1			
Executive Assistant	1				1			
Intern		6				6		
Paralegal	1				1			
Legal Administration Supervisor	2				2			
Receptionist	2				2			
Trial Assistant	11				11			
Victim Assistant	4				4			
Coord of Rehab & Diversion Program	1				1			
Restitution Clerk		1				1		
	23	7			23	7		
FACILITIES								
Facilities Manager	1				1			
Maintenance Supervisor	1				1			
Facilities Supervisor	1				1			
Custodian Supervisor	1				1			
Maintenance Technician I	1				0			
Custodian	7	2			4	2	3	
Electrician Supervisor	1				1			
Electrician	2				2			
Building Technican	1				1			
Maintenance Technician II	4		1		4		3	
Asst Maintenance Tech			1					
Fleet Automotive Supervisor	1				1			
Fleet Automotive Technician	1				1			
Executive Assistant	1				1			
Asst. Director & Safety Coordinator	1				1			
Parking Garage added to facilities 2015								
Parking Garage Operator	1				1			
Parking Garage Attendant		2				1		
	24	2	2		21	3		
DEEDS								
Register of Deeds	1				1			
Deputy Register	1				1			
Clerk/Supervisor	2				1			
Clerk II	5				7			
Clerk 1	2				1			
	11				11			
PROBATE								
Register of Probate	1				1			
Deputy Register	1				1			
Clerk II	3				3			
Judge of Probate	1				1			
Legal Secretary	1				1			
	7				7			

	2014				2015			
	Approved		Grant & Contract		Approved		Grant & Contract	
EMERGENCY MANAGEMENT AGENCY								
EMA Director	1				1			
Deputy EMA Director	1				1			
Planner	3				3			
Program Coordinator	1				1			
LEPC Planner	1				1			
Finance Assistant		1				1		
	7	1			7	1		
TREASURER								
Treasurer	1				0			
Clerk		1	1			0	0	
	1	1	1		0	0	0	
SHERIFF								
Administration/Support Services								
Sheriff	1				1			
Chief Deputy	1				1			
Administrative Investigator	1				1			
Inmate Communications Clerk	1				1			
Executive Assistant	1				1			
Investigations Clerk	2	1			2	1		
Receptionist/Clerk	1				1			
Captain-Support Services	1				1			
Accreditation Compliance Coordinator	1				1			
Administrative Assistant	1				1			
	11	1			11	1		
Law Enforcement								
Captain - Law Enforcement	1				2			
Lieutenant	3				3			
Sergeant	7				7			
Deputy/Community Relations Officer	19		17	5	19		15	3
Detective	7		1		8		1	
Complaint Officer	1				1			
Crime Analyst	1				1			
	39		18	5	41		16	3
Civil Process								
Administrative Civil Deputy	1				1			
Civil Deputy	3			6	3			6
	4			6	4			6
Communications								
Communications Director	1				1			
Deputy Communications Director	1				1			
Shift Supervisor	6				6			
Dispatcher	29.5	5			29.5	5		
	37.5				37.5			
Regional Assessing								
Director of Regional Assessing			1				1	
Assistant Assessor							1	
Appraiser							1	
Administrative Assistant			1					1
							3	
Total Budget Employees Only	189.5	16	24	13	185.5	14	20	13

[illegible]

COUNTY OF CUMBERLAND



DISTRICT ATTORNEYS OFFICE

Stephanie Anderson, DA

The District Attorney is committed to ensuring public safety and promoting public respect for government through the prompt, effective and compassionate prosecution of cases in a manner that advocates for all victims, respects law enforcement agencies, responsibly stewards public resources, and holds offenders accountable while at the same time protecting the constitutional and legal right of the accused.

REVENUES

EXPENSES

2015

	2011 Actual	2012 Actual	2013 Actual	2015 Budget		Labor	O&M	Capital	TOTAL
DA	\$ 116,284	\$ 125,813	\$ 113,385	\$ 110,000		1,314,689	284,067	1,800	1,600,556

*The Office has approx 17 District Attorneys, who are employees of the State,
and salary and benefits are paid directly from the State
By statute, the County is responsible to pay and provide support to the Office.*

Budget Objectives

Personnel

	DISTRICT ATTORNEY	Full Time	Part Time
Prosecutes approx 12,000 cases per year	Business & Communication Coordinator	1	
Coordinates Check Enforcement Program which returns approx \$6500 to merchants from bad checks	Executive Assistant	1	
Coordinates the "Deferred Disposition Program"	Intern		6
	Paralegal	1	
Coordinates collection and disbursement of approx \$494,000 each year back to victims.	Legal Administrative Supervisor	2	
Has five teams of attorneys dedicated to Adult Felony and Misdemeanor, Juvenile, and Domestic Violence Crimes	Receptionist	2	
	Trial Assistant	11	
	Victim Assistant	4	
	Coord of Rehab & diversion program	1	1
	Restitution Clerk		1
		23	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY									
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	780,207	798,003	858,235	413,689	875,855	875,855	875,855	875,855
5205	Wages & Salaries (PT)			-	5,565	-	-	-	-
5210	Seasonal/Temporary/Intern	68,779	73,524	81,981	26,798	94,278	81,981	81,981	81,981
3500	Employee Benefits & Taxes	254,861	279,681	314,893	160,551	348,126	347,185	347,185	356,853
	TOTAL PERSONNEL SERVICES	1,103,847	1,151,208	1,255,109	606,603	1,318,260	1,305,021	1,305,021	1,314,689
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	17,538	19,763	22,000	4,687	22,000	22,000	22,000	22,000
6301	Professional Services	74,478	1,200	74,478	1,250	74,478	74,478	74,478	74,478
6305	Stenographer-Transcripts	3,549	2,309	4,000	873	4,000	4,000	4,000	4,000
6307	Witness Fees & Expenses - DA	7,310	19,373	15,000	7,249	18,000	18,000	18,000	18,000
6308	Witness Fees & Expenses - AG	3,744	16	3,000	-	3,000	3,000	3,000	3,000
6309	Laboratory Tests			1,000	-	1,000	1,000	1,000	1,000
6400	Insurance - Building & Contents (Bath)	2,245	2,424	3,225	1,591	3,225	3,225	3,225	3,225
6401	Insurance- Liability	3,233	3,834	3,800	1,874	4,000	4,000	4,000	4,000
6500	Office Supplies	13,088	18,902	19,000	6,812	19,000	19,000	19,000	19,000
6505	Printing and Engraving	4,375	8,984	7,000	2,189	7,000	7,000	7,000	7,000
6506	Postal Expenses	5,695	6,052	7,000	3,233	7,000	7,000	7,000	7,000
6507	Advertising	2,874	2,505	4,200	-	4,200	4,200	4,200	4,200
6508	Dues	12,935	20,009	20,764	15,768	22,264	22,264	22,264	22,264
6509	Books, Periodicals, & Subscriptions	21,446	25,154	24,000	10,699	22,000	22,000	22,000	22,000
6511	Equipment Rental	9,279	10,328	13,500	6,023	14,000	14,000	14,000	14,000
6512	Training, Education, & Seminars	25,083	3,705	10,800	2,686	10,800	10,800	10,800	10,800
6513	Leases & Service Agreements	36,796	28,608	31,000	3,030	33,000	33,000	33,000	33,000
6800	Telephone & Communication	12,887	11,395	15,100	5,703	15,100	15,100	15,100	15,100
	TOTAL O&M	256,555	184,561	278,867	73,666	284,067	284,067	284,067	284,067

DISTRICT ATTORNEY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	2,721	800	-	357	1,800	1,800	1,800	1,800
7355	Computer Hardware			-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	2,721	800	-	357	1,800	1,800	1,800	1,800
	TOTAL DEPARTMENT	1,363,123	1,336,569	1,533,976	680,627	1,604,127	1,590,888	1,590,888	1,600,556
						70,151	56,913	56,913	66,581
						4.6%	3.7%	3.7%	4.3%

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-102 DEPARTMENT: DISTRICT ATTORNEY								
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	858,235	413,689	875,855	Wages for full-time departmental staff.	875,855	875,855	875,855
5205	Wages & Salaries (PT)		5,565		Wages for part-time departmental staff.			
5401	Overtime		-					
5210	Seasonal/Temporary/Intern	81,981	26,798	94,278	Wages for Interns.-Largest block of Intern time and other temporary positions	81,981	81,981	81,981
5510	Health Insurance	212,387	109,954	234,465		234,465	234,465	244,133
5520	Retirement	20,261	12,560	30,083		30,083	30,083	30,083
5530	Social Security	71,927	32,971	74,215		73,274	73,274	73,274
5540	Workers Comp	3,385	2,141	3,385		3,385	3,385	3,385
5560	Deferred Comp	6,933	2,925	5,978		5,978	5,978	5,978
5500	Employee Benefits & Taxes	314,893	160,551	348,126	Taxes and benefits for departmental employees.	347,185	347,185	356,853
	TOTAL PERSONNEL SERVICES	1,255,109	606,603	1,318,260	TOTAL	1,305,021	1,305,021	1,314,689
	OPERATIONS AND MAINTENANCE							
6130	Transportation & Lodging	22,000	4,687	22,000	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	22,000	22,000	22,000
6301	Professional Services	74,478	1,250	74,478	Contract with Sheriff's Office to provide a detective for the Domestic Violence program	74,478	74,478	74,478
6305	Stenographer- Transcripts	4,000	873	4,000	Court transcripts required for case preparation and appeals.	4,000	4,000	4,000
6307	Witness Fees & Expenses- DA	15,000	7,249	18,000	Allocation for legislative requirement.	18,000	18,000	18,000
6308	Witness Fees & Expenses- AG	3,000	-	3,000	Allocation for legislative requirement.	3,000	3,000	3,000

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6309	Laboratory Tests	1,000	-	1,000	State legislated requirement for medical testing fees for victims of crime	1,000	1,000	1,000
6400	Insurance - Building & Contents	3,225	1,591	3,225	Insurance for Bath office.	3,225	3,225	3,225
6401	Insurance Liability	3,800	1,874	4,000	Liability insurance	4,000	4,000	4,000
6500	Office Supplies	19,000	6,812	19,000	Departmental office supplies	19,000	19,000	19,000
6505	Printing and Engraving	7,000	2,189	7,000	Case Folderd, letterhead, envelopes	7,000	7,000	7,000
6506	Postal Expenses	7,000	3,233	7,000	mail costs associated with the prosecution of criminal cases anad statewide business- this is running high	7,000	7,000	7,000
6507	Advertising	4,200	-	4,200	Job Placement ads Victim Brochure development and printing	4,200	4,200	4,200
6508	Dues	20,764	15,768	22,264	Board of Bar Overseers. (18 memberships) National District Attorney's Association. (1 DA membership) National District Attorney Assoc. Cumberland Bar Assoc National District Attorney Assoc. Maine Prosecutor's Association membership.- anticipated increase Victim Advocate's Association. (5) Maine Trial Lawyers. (1 membership) MEDATs:Justware database upgrade and template mgt services, educ and training - 10% rate increase	22,264	22,264	22,264
6509	Books, Periodicals, & Subscriptions	24,000	10,699	22,000	Yearly Expenses for statute updates, reference	22,000	22,000	22,000

DISTRICT ATTORNEY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6511	Equipment Rental	13,500	6,023	14,000	books and subscriptions for additional attorneys- projected savings by reductions in subscriptions Copier Expenses-New copier for one space Water Cooler rental \$ -	14,000	14,000	14,000
6512	Training, Education, & Seminars	10,800	2,686	10,800	Maine Prosecutor's Conference Registration. Staff training Seminars ADA CLE Seminars Nat'l center for prosecution of DV training National District Attorney Assoc. Board Meetings and Training Conference New Case management software training	10,800	10,800	10,800
6513	Leases & Service Agreements	31,000	3,030	33,000	Ricoh service agreement increase with new copier equipment - cost per page expense increased with new machines Maintenance Costs for JustWare database + annual % increase Confidential Destruction Ricoh Lease Agreement	33,000	33,000	33,000
6800	Telephone & Communication	15,100	5,703	15,100	Telephone Service expenses Wireless Service Air Card for Computer language Translation Line Connection to state Metro line Remote internet access	15,100	15,100	15,100
		-	-	-		-	-	-
	TOTAL O&M	278,867	73,666	284,067	TOTAL	284,067	284,067	284,067
	CAPITAL OUTLAY							

DISTRICT ATTORNEY

COUNTY OF CUMBERLAND

DISTRICT ATTORNEY



Emergency Management

James Budway, Director

The Cumberland County Emergency management Agency is committed to providing quality services in the protection of all its citizens and their property.

REVENUES	2012 Actual	2013 Actual	2014 Budget	2015 Budget
EMA Allocation	\$ 261,531	\$ 270,536	\$ 310,000	\$ 327,460
AT&T Tower Lease	\$ 12,085	\$ 10,872	\$ 12,000	\$ 12,000
Total Revenues	\$ 273,616	\$ 281,408	\$ 322,000	\$ 339,460

EXPENSES	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Labor	\$ 272,166	\$ 299,906	\$ 403,135	\$ 423,642
O&M	\$ 93,468	\$ 39,509	\$ 50,687	\$ 52,657
Capital	\$ 50,000	\$ 50,182	\$ 101,000	\$ 101,000
CIP*	\$ 50,000	\$ 50,000	\$ -	\$ -
Total Expenses	\$ 415,634	\$ 439,597	\$ 554,822	\$ 577,299

Net Cost	\$ 142,018	\$ 158,189	\$ 232,822	\$ 237,839
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*CIP includes amounts previously listed in the CIP Budget

Budget Objectives

Manages and reviews Homeland Security Grants
 Coordinates the HazMat Training Grants to municipalities
 Works with 28 communities to provide technical hazard planning, preparedness and recovery from disasters
 Provides county wide NIMS development
 Coordinates county Pandemic Flu development

Grant Funding:

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

Personnel

EMA Positions	Full Time	Part Time	Grant
EMA DIRECTOR	1		
DEPUTY EMA DIRECTOR	1		
PLANNER	3		
PROGRAM CCORD	1		
LEPC Planner	1		
FINANCE ASSISTANT		1	
	7	1	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY					ACTIVITY CENTER: EMERGENCY MANAGEMENT				
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	215,665	232,059	256,410	157,684	318,912	318,912	318,912	318,912
				55,390		3,736	3,736	3,736	3,736
5401	Overtime	384	798	2,000	707	2,000	2,000	2,000	2,000
5500	Benefits	56,117	67,049	89,335	47,179	97,357	97,357	97,357	98,994
	TOTAL PERSONNEL SERVICES	272,166	299,906	403,135	205,570	422,005	422,005	422,005	423,642
	OPERATIONS AND MAINTENANCE								
6130	Transportation & Lodging	5,395	4,167	5,500	3,240	6,000	6,000	6,000	6,000
6231	Base Radio Repair	474	510	500	-	500	500	500	500
6232	Mobile Radio Repair	-	-	500	-	500	500	500	500
6400	Insurance- Building & Contents	2,697	2,819	3,751	1,850	3,751	3,751	3,751	3,751
6401	Insurance- Liability	5,892	6,159	8,196	4,042	8,196	8,196	8,196	8,196
6404	Insurance- Radio Equipment	532	556	740	365	740	740	740	740
6500	Office Supplies	979	2,704	2,000	811	1,800	1,800	1,800	1,800
6501	Training Supplies	187	-	750	495	750	750	750	750
6505	Printing & Engraving	(145)	706	500	-	500	500	500	500
6506	Postal Expenses	1,198	1,425	1,500	812	1,800	1,800	1,800	1,800
6507	Advertising	-	1,173	500	-	500	500	500	500
6508	Dues	50	-	100	50	100	100	100	100
6509	Books, Periodicals, & Subscriptions	990	81	150	165	200	200	200	200
6512	Training, Education, & Seminars	918	319	500	-	500	500	500	500
6513	Leases & Service Agreements	3,910	2,767	3,800	1,497	4,700	4,700	4,700	4,700
6800	Telephone & Communication	6,061	5,373	5,200	2,711	5,300	5,300	5,300	5,300
6801	Electricity Utility	3,549	3,799	4,400	1,247	4,200	4,200	4,200	4,200
6802	Gas Utility	268	2,476	5,000	2,691	3,500	3,500	3,500	3,500
6803	Water Utility	558	598	700	289	720	720	720	720
6806	Fuel Oil	2,700	-	-	-	3,000	3,000	3,000	3,000

EMERGENCY MANAGEMENT AGENCY

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6903	Food & Groceries	2,065	2,331	2,000	863	2,000	2,000	2,000	2,000
6904	Institutional Supplies	510	320	400	74	400	400	400	400
6913	Safety Equipment	4,680	1,226	4,000	1,157	3,000	3,000	3,000	3,000
6914	Non-Food Items Purchases					100	100	100	
6950	Other	50,000	-	-	-	-	-	-	-
	TOTAL O&M	93,468	39,509	50,687	22,358	52,757	52,757	52,757	52,657
	CAPITAL OUTLAY								
71701	Homeland Security HazMat/WMD CIP		50,002	100,000	100,000	100,000	100,000	100,000	100,000
7350	Office Equipment		180	1,000	-	1,000	1,000	1,000	1,000
7355	Computer Hardware			-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	50,182	101,000	100,000	101,000	101,000	101,000	101,000
	TOTAL DEPARTMENT	365,634	389,597	554,822	327,928	575,762	575,762	575,762	577,299
						20,941	20,941	20,941	22,478
						3.8%	3.8%	3.8%	4.1%

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-101 DEPARTMENT: EMERGENCY MANAGEMENT AGENCY					ACTIVITY CENTER: EMERGENCY MANAGEMENT			
ACCT #	ACCOUNT DESCRIPTION	2014 Adopted Budget	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	256,410	157,684	318,912	Wages for full-time departmental staff.	318,912	318,912	318,912
		55,390		3,736	Anne-Marie Brett add 2.5 hours	3,736	3,736	3,736
5401	Overtime	2,000	707	2,000		2,000	2,000	2,000
5510	Health Insurance	51,747	25,842	52,947		52,947	52,947	54,584
5520	Retirement	11,107	6,394	15,251		15,251	15,251	15,251
5530	Social Security	24,006	12,636	24,836		24,836	24,836	24,836
5540	Workers Comp	892	555	950		950	950	950
5560	Deferred Comp	1,583	1,753	3,374		3,374	3,374	3,374
5500	Total Employee Benefits	89,335	47,179	97,357	Taxes and benefits for departmental employees.	97,357	97,357	98,994
	TOTAL PERSONNEL SERVICES	403,135	205,570	422,005	TOTAL	422,005	422,005	423,642
	OPERATIONS AND MAINTENANCE							
6130	Transportation & Lodging	5,500	3,240	6,000	Travel to meetings with State & Federal officials, town managers & selectman, training and exercise programs and project inspections. Inc'd to reflect R.Jones	6,000	6,000	6,000
6231	Base Radio Repair	500	-	500	Base radio repair expenses.	500	500	500
6232	Mobile Radio Repair	500	-	500	Mobile radio repair expenses.	500	500	500
6400	Insurance- Building & Contents	3,751	1,850	3,751	Agency share of insurance costs.	3,751	3,751	3,751
6401	Insurance- Liability	8,196	4,042	8,196	Agency share of insurance costs.	8,196	8,196	8,196
6404	Insurance- Radio Equipment	740	365	740	Insurance on EMA radio equipment.	740	740	740
6500	Office Supplies	2,000	811	1,800	General office supplies. Adjusted to reflect actual.	1,800	1,800	1,800
6501	Training Supplies	750	495	750	Supplies, equipment, and programs used to provide community classes.	750	750	750

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 Adopted Budget	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6505	Printing & Engraving	500	-	500	Letterhead printing. Business cards. Prints and map enlargements.	500	500	500
6506	Postal Expenses	1,500	812	1,800	Postage costs for mailing correspondence. Inc'd cost of Courier Service to Bunker	1,800	1,800	1,800
6507	Advertising	500	-	500	Posting position openings and advertising for bid proposals	500	500	500
6508	Dues	100	50	100	CCFC Dues, MEMA Director and Council dues	100	100	100
6509	Books, Periodicals, & Subscriptions	150	165	200	Portland Press Herald. Increased costs. Emergency Management.	200	200	200
6512	Training, Education, & Seminars	500	-	500	Training classes not offered free by the Maine Emergency Management Agency.	500	500	500
6513	Leases & Service Agreements	3,800	1,497	4,700	Reallocated Dish Network annual fee to this line. Telephone Maintenance Agreement. Photocopier lease. Postage Meter Lease	4,700	4,700	4,700
6800	Telephone & Communication	5,200	2,711	5,300	OTT - costs including long distance fees. AT&T Mobile phone for Director Seacoast Security Testing Quarterly TWC roadrunner service	5,300	5,300	5,300
6801	Electricity Utility	4,400	1,247	4,200	Power for EMA bunker adjusted to reflect actual	4,200	4,200	4,200
6802	Gas Utility	5,000	2,691	3,500	Natural gas	3,500	3,500	3,500

EMERGENCY MANAGEMENT AGENCY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 Adopted Budget	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6803	Water Utility	- 700	289	720	Water fees for EMA bunker Increased to reflect actual.	720	720	720
6806	Fuel Oil			3,000	Diesel Fuel for Generator 1 (newly installed 2014)	3,000	3,000	3,000
6903	Food & Groceries	2,000	863	2,000	Operational & emergency food and supplies	2,000	2,000	2,000
6904	Institutional Supplies	400	74	400	Operational & emergency supplies such as air mattresses, coffee pots, & blankets.	400	400	400
6913	Safety Equipment	4,000	1,157	3,000	MRE's for 15 people x 3mealsx 3 days Replacement and maintenance for emergency management equipment; EPI & handouts.	3,000	3,000	3,000
		-		-				
6914	Non-Food Items Purchases	100		100	Added line for EMA supplies.	100	100	100
		-	-	-		-	-	-
	TOTAL O&M	50,787	22,358	52,757	TOTAL	52,757	52,757	52,757
	CAPITAL OUTLAY							
71701	Homeland Security HazMat/WMD CIP	100,000	100,000	100,000	\$50,000 moved from CIP to Operations	100,000	100,000	100,000
7111								
7350	Office Equipment	1,000		1,000		1,000	1,000	1,000
7355	Computer Hardware							
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	101,000	100,000	101,000	TOTAL	101,000	101,000	101,000
	TOTAL EMA	554,922	327,928	575,762	TOTAL	575,762	575,762	577,399
						20,840	20,840	22,477
						3.8%	3.8%	4.1%

EMERGENCY MANAGEMENT AGENCY



Cumberland County Regional Communications Center
William Holmes, Director

Mission to provide the citizens of Cumberland County, and the public safety agencies that we service, with the highest possible standards of Public Safety communications by providing well trained communications officers, updated technology and by working together with the communities we serve to reach these goals.

REVENUES

2015

Revenue	Service	2014 REVENUES	2015 REVENUES		Labor	O&M	Capital	TOTAL
Baldwin	Fire & Rescue	9,394	9,814		2,432,138	262,401	10,000	2,704,539
Casco	Fire & Rescue	23,051	24,080					
Chebeague Island	Fire & Rescue	2,100	2,195					
Cumberland	Fire/Res/PD	131,601	137,586					
Frye Island	Fire/Res/PD	8,516	8,904					
Gorham	Fire/Res/PD	298,953	312,549					
Gray	Fire & Rescue	47,808	49,942					
Harpwell	Fire & Rescue	29,198	30,502					
Harrison	Fire & Rescue	16,817	17,568					
Long Island	Fire & Rescue	1,417	1,480					
Naples	Fire & Rescue	23,852	24,916					
New Gloucester	Fire & Rescue	34,139	35,663					
Raymond	Fire & Rescue	27,326	28,546					
Windham	Fire/Res/PD	319,618	324,379					
Bridgton	PP/FD/EMS	95,083	99,407					
Pop Adj. Revenue								
		1,068,873	1,107,528					

Statistics

The CCRCC provides emergency communications service to 15 communities with the County. They also provide service to the Sheriffs Office and the American Red Cross.

The CCRCC handles 102, 324 calls for service in 2013.

The CCRCC received 28,684 9-1-1 calls in 2013.

Personnel

Communications	Full Time	Part Time
COMMUNICATIONS DIRECTOR	1	
DEPUTY DIRECTOR	1	
SHIFT SUPERVISOR	6	
DISPATCHER	29.5	5
	37.5	5

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: COMMUNICATIONS				ACTIVITY CENTER: COMMUNICATIONS					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
PERSONNEL SERVICES									
5120	Wages & Salaries (FT)	1,185,715	1,351,648	1,551,183	759,288	1,581,864	1,581,864	1,581,864	1,581,864
5205	Wages & Salaries (PT)	109,739	113,506	71,080	20,264	71,080	71,080	71,080	71,080
5401	Overtime	158,227	246,260	170,000	117,112	170,000	170,000	170,000	170,000
5500	Employee Benefits & Taxes	408,586	483,611	550,604	281,294	609,194	609,194	609,194	623,235
	TOTAL PERSONNEL SERVICES	1,862,267	2,195,025	2,342,868	1,177,959	2,432,138	2,432,138	2,432,138	2,446,179
OPERATIONS & MAINTENANCE									
6130	Transportation & Lodging	6,355	8,627	6,000	5,359	7,000	7,000	7,000	7,000
6131	Gas, oil and Grease	1,880	2,130	1,800	1,267	4,800	4,800	4,800	4,800
6230	Radio Site Rental	63,889	66,792	76,932	38,390	86,779	86,779	86,779	86,779
6231	Base Radio Repair	10,506	7,919	7,000	4,370	10,000	10,000	10,000	10,000
6301	Professional Services	-	750	2,000	611	2,000	2,000	2,000	2,000
6500	Office Supplies	5,053	5,342	6,000	2,655	6,500	6,500	6,500	6,500
6505	Printing & Engraving	776	175	1,500	-	1,500	1,500	1,500	1,500
6506	Postal Expenses	964	1,141	900	621	900	900	900	900
6507	Advertising	4,011	1,694	3,000	534	3,000	3,000	3,000	3,000
6508	Dues	125	564	1,200	374	1,200	1,200	1,200	1,200
6509	Books, Periodicals, & Subscriptions	80	304	500	-	500	500	500	500
6511	Equipment Rental	1,653	623	1,000	97	1,000	1,000	1,000	1,000
6512	Training, Education, & Seminars	31,196	18,143	52,000	25,522	52,000	52,000	52,000	52,000
6513	Leases & Service Agreements	3,738	4,302	85,402	73,678	45,922	45,922	45,922	45,922
6609	Equipment Repair	-	378	1,000	540	1,000	1,000	1,000	1,000
6800	Telephone & Communication	20,159	22,766	32,300	13,313	32,300	32,300	32,300	32,300
6908	Clothing & Uniforms	6,043	4,400	5,000	-	6,000	6,000	6,000	6,000
	TOTAL O&M	156,428	146,050	283,534	167,332	262,401	262,401	262,401	262,401
CAPITAL OUTLAY									
7350	Office Equipment	1,509	900	2,000	-	-	-	-	-
7365	Radio Equipment	6,521	16,960	10,000	1,976	160,308	10,000	10,000	10,000
	TOTAL CAPITAL OUTLAY	8,030	17,860	12,000	1,976	160,308	10,000	10,000	10,000
	TOTAL COMMUNICATIONS	2,026,725	2,358,935	2,638,402	1,347,266	2,854,847	2,704,539	2,704,539	2,718,580
						216,446	66,138	66,138	80,179
						8.2%	2.5%	2.5%	3.0%

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-110 DEPARTMENT: EMERGENCY COMMUNICATIONS								
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
5120	PERSONNEL SERVICES Wages & Salaries (FT)	1,551,183	759,288	1,581,864	Wages for full-time departmental staff. <i>For part to full-time</i>	1,581,864	1,581,864	1,581,864
5210-05	Seasonal/ Temporary/ Intern	71,080	20,264	71,080	Wages for part-time departmental staff. (4 trainees x 40 hours x 18 weeks @ \$ per hour	71,080	71,080	71,080
5401	Overtime	170,000	117,112	170,000	Wages for required overtime work.	170,000	170,000	170,000
5510	Health Insurance	321,066	159,286	340,504		340,504	340,504	354,545
5520	Retirement	86,615	51,431	123,415		123,415	123,415	123,415
5530	Social Security	137,108	68,897	139,455		139,455	139,455	139,455
5540	Workers Comp	5,545	1,529	5,545		5,545	5,545	5,545
5560	Deferred Comp	270	152	275		275	275	275
5500	Employee Benefits & Taxes	550,604	281,294	609,194	Taxes and benefits for departmental employees.	609,194	609,194	623,235
	TOTAL PERSONNEL SERVICES	2,342,868	1,177,959	2,432,138		2,432,138	2,432,138	2,446,179
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	6,000	5,359	7,000	Lodging, Food, Travel and mileage reimbursements	7,000	7,000	7,000
6131	Gas, Oil and Grease	1,800	1,267	4,800	Gas for Communication vehicle	4,800	4,800	4,800
					New Generator Diesel \$ 3,000			
6230	Radio Site Rental	76,932	38,390	86,779	Rental of tower services to connect Patrol vehicle communication throughout the State. Towers at Harrison,Portland,Gray, Harpswell	\$ 76,932 86,779	86,779	86,779

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
					Towers at Casco and CCRCC Add 5 % annual increase \$ 3,847 New Radios SWCC / SFD BBT / Standish/ Harrison \$ 6,000 \$ 86,779			
6231	Base Radio Repair	7,000	4,370	10,000	Funds radio transmitter and receiver repairs and preventative maintenance.	10,000	10,000	10,000
6301	Professional Services	2,000	611	2,000	\$7200 for annual contract Legal Reviews and transcription	2,000	2,000	2,000
6401	Insurance-Liability		182					
6500	Office Supplies	6,000	2,655	6,500	General Administrative needs from pens to paper. Paper, envelopes, notebooks, paper clips Fax machine printer cartridges. Toner cartridges. Recorder tapes.	6,500	6,500	6,500
6505	Printing & Engraving	1,500	-	1,500	Letter head paper., Business cards, and badges and Year end reports	1,500	1,500	1,500
6506	Postal Expenses	900	621	900	Departmental postage expenses.	900	900	900
6507	Advertising	3,000	534	3,000	Ads for personnel vacancies in local paper	3,000	3,000	3,000
6508	Dues	1,200	374	1,200	National Emergency Number Association (2). APCO Membership -2, News	1,200	1,200	1,200
6509	Books, Periodicals, & Subscriptions	500	-	500	Legal reference materials. News from several local source subscriptions	500	500	500

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6511	Equipment Rental	1,000	97	1,000	Rental of equipment used by the communications center. Pagers	1,000	1,000	1,000
6512	Training, Education, & Seminars	52,000	25,522	52,000	Yearly Mandated Training CTO/ETC/911/METRO/CPR Out of State Spillman (1) Out of State APCO	52,000	52,000	52,000
6513	Leases & Service Agreements	85,402	73,678	45,922	Acorn Recorder Maintenance \$ 2,500 Lease new photo copier \$ 1,620 Copy charges. Comtronix Service Agreement \$ 41,802 Citywatch 2 Year rental + Fairpoint updates NA	45,922	45,922	45,922
6609	Equipment Repair	1,000	540	1,000	Funds to support ongoing equipment maintenance. Shredder, fax, recorder maintenance. Equipment repairs not covered by the maintenance contract.	1,000	1,000	1,000
6800	Telephone & Communication	32,300	13,313	32,300	Telephone services. Wireless Data Connections In-state charges (500/month) Out of state charges (100/month) Line charges on 14 lines. Cell Phone for Director of Communications Cell phone for comm center	32,300	32,300	32,300

EMERGENCY COMMUNICATIONS
CCRCC

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
					ESCB 911 Lines			
					Cell Phone for Deputy Director			
6908	Clothing- Uniforms	5,000	-	6,000	Uniforms for dispatchers	6,000	6,000	6,000
		-	-	-		-	-	-
	TOTAL O&M	283,534	167,514	262,401		262,401	262,401	262,401
	CAPITAL OUTLAY							
7350	Office Equipment	2,000	-		Dispatcher chair replacement			
7365	Needed Equipment	10,000	1,976	160,308	Telephones / Appliances / UPS / Television	10,000	10,000	10,000
					Workstation parts / Schredder / Misc			
					Radio equipment			
					Acorn Windows 7 Recorder	\$ 15,000		
					LE Protocols	\$ 98,308		
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	12,000	1,976	160,308		10,000	10,000	10,000
	TOTAL COMMUNICATIONS	2,638,402	1,347,448	2,854,847		2,704,539	2,704,539	2,718,580
				216,446		66,138		
				8.2%		2.5%		

EMERGENCY COMMUNICATIONS
CCRCC



Executive Administration

Peter Crichton, County Manager

The County of Cumberland is committed to providing quality services to all citizens equitably, in a responsive and caring manner. The mission of the Executive Office is to implement the County Board's policies, represent the interests of the County with other governmental agencies and groups, as well as provide leadership to the departments to achieve the organization's goals and objectives.

REVENUES

EXEC				
	\$ -	\$ -	\$ -	\$ -

EXPENSES

2015

Labor	O&M	Capital	TOTAL
605,164	143,869	-	749,033

Grant & Enterprise Funding:

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

BUDGET OBJECTIVES

Personnel

REGULAR

GRANT & CONTRACT

Coordinate agendas and provide analysis for Commissioner Meetings and Workshops
Provide general administration of the county
Provide leadership for strategic planning, budget development and implementation
Coordinate Domestic Violence Intervention Program increasing domestic violence prosecution rate and saving hundreds of thousands by supervising offenders in the community.
Lead and coordinate several county strategic initiatives for more cost efficient, effective delivery of public services on a regional or county wide basis, such as dispatching and assessing.
Provide a presence at the State House for Cumberland County Government and on issues of importance to our communities and region.

COMMISSIONERS
 COUNTY MANAGER
 EXECUTIVE ASSISTANT/DEPUTY CLERK
 ASSISTANT COUNTY MANAGER
 DV COORDINATOR
 GRANT/PROJECTS LIASON
 PUBLIC INFORMATION OFFICER

 DRUG FREE PROGRAM COORD
 DRUG FREE PROJECT COORD
 CDBG DEVEL COORD
 CDBG DEVEL ASST

Full Time	Part Time	Full Time	Part Time
5			
1			
1			
1			
0	1		
0	1		
1			
			1
			1
		1	
			1
9	2	1	3

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE				ACTIVITY CENTER: ADMINISTRATION					
ACCT #	ACCOUNT DESCRIPTION	2010 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120-01	Wages & Salaries (FT)	256,153	286,618	340,793	186,388	330,990	330,990	330,990	330,990
5205-01	Wages & Salaries (PT)	73,990	73,174	78,889	25,088	96,541	96,541	96,541	96,541
5401-01	Overtime	2,842	2,308	3,500	2,051	3,500	3,500	3,500	3,500
5500-01	Employee Benefits & Taxes	99,214	122,118	162,652	77,293	169,946	169,946	169,946	174,133
	TOTAL PERSONNEL SERVICES	432,199	484,218	585,834	290,820	600,977	600,977	600,977	605,164
	OPERATIONS & MAINTENANCE								
6130-01	Transportation & Lodging	19,660	18,609	20,000	10,556	20,000	20,000	20,000	20,000
6301-01	Professional Services	45,790	42,749	24,199	17,395	24,199	24,199	24,199	24,199
6302-01	Legal Services	69,382	26,097	45,000	8,052	45,000	45,000	45,000	45,000
6400-01	Building & Contents Insurance	3,575	3,736	4,972	2,452	4,972	4,972	4,972	4,972
6407-01	Surety Bond Premiums	3,018	3,155	4,198	2,070	4,198	4,198	4,198	4,198
6500-01	Office Supplies	4,908	4,061	5,000	4,080	5,000	5,000	5,000	5,000
6505-01	Printing & Engraving	1,954	1,955	2,500	(147)	2,500	2,500	2,500	2,500
6506-01	Postal Expenses	2,801	2,029	2,500	1,011	2,500	2,500	2,500	2,500
6507-01	Advertising	2,009	4,677	500	-	500	500	500	500
6508-01	Dues	17,159	11,219	17,900	11,001	17,900	17,900	17,900	17,900
6509-01	Books periodicals, subs	541	548	500	405	500	500	500	500
6512-01	Training, Education, & Seminars	7,130	9,239	6,000	3,492	6,000	6,000	6,000	6,000
6513-01	Leases & Service Agreements	6,128	6,663	6,300	4,088	6,300	6,300	6,300	6,300
6609-01	Equipment Repair	220	-	300	-	300	300	300	300
6800-01	Telephone & Communication	3,660	3,860	4,000	1,412	4,000	4,000	4,000	4,000
	TOTAL O&M	187,935	138,597	143,869	65,867	143,869	143,869	143,869	143,869
	CAPITAL OUTLAY								
7361-01	Occupational Health & Safety Equip								
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	620,134	622,815	729,703	356,688	744,846	744,846	744,846	749,033
						15,143	15,143	388,159	4,187
						2.1%	2.1%	53.2%	0.6%

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: EXECUTIVE		ACTIVITY CENTER: ADMINISTRATION						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL							
5120-01	Wages & Salaries (FT)	340,793	186,388	330,990	Wages for full-time departmental staff. <i>Prior year included benefits for webmaster</i>	330,990	330,990	330,990
5401-01	Overtime	3,500	2,051	3,500		3,500	3,500	3,500
5205-01	Wages & Salaries (PT)	78,889	25,088	96,541	<i>DV & Special projects</i>	96,541	96,541	96,541
5510	Health Insurance	100,819	45,880	101,538		101,538	101,538	105,725
5520	Retirement	18,365	8,163	19,255		19,255	19,255	19,255
5530	Social Security	32,373	16,002	32,974		32,974	32,974	32,974
5540	Workers Comp	1,345	836	1,345		1,345	1,345	1,345
5560	Deferred Comp	9,750	6,412	14,834		14,834	14,834	14,834
5500-01	Employee Benefits & Taxes	162,652	77,293	169,946	Benefits and taxes for departmental employees.	169,946	169,946	174,133
	TOTAL PERSONNEL SERVICES	585,834	290,820	600,977	TOTAL	600,977	600,977	605,164
	OPERATIONS & MAINTENANCE							
6130-01	Transportation & Lodging	20,000	10,556	20,000	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	20,000	20,000	20,000
6301-01	Professional Services	24,199	17,395	24,199	Arbitration, dispute resolution and other required services. Funding to public health initiatives agreement	24,199	24,199	24,199
6302-01	Legal Services	45,000	8,052	45,000	Legal fees associated with consultation and pending law suits.	45,000	45,000	45,000
6400-01	Building & Content Insurance	4,972	2,452	4,972	Departmental share of insurance premium.	4,972	4,972	4,972
6407-01	Surety Bond Premiums	4,198	2,070	4,198	Bond obtained through MCCA.	4,198	4,198	4,198

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6500-01	Office Supplies	5,000	4,080	5,000	Departmental office supply costs.	5,000	5,000	5,000
6505-01	Printing & Engraving	2,500	(147)	2,500	General printing costs to include county budget, annual report, budget	2,500	2,500	2,500
6506-01	Postal Expenses	2,500	1,011	2,500	Departmental postage costs.	2,500	2,500	2,500
6507-01	Advertising	500	-	500	Legal notices and job postings in area newspapers.	500	500	500
6508-01	Dues	17,900	11,001	17,900	Professional Memberships International City/County Managers Assoc. Maine Municipal Association. NACO Association Maine County Commissioners Association. Maine County Administrators Association. Local/regional Chamber of Commerce ME Town & City Management Association. Northeast county caucus	17,900	17,900	17,900
6509-01	Books periodicals, subs	500	405	500		500	500	500
6512-01	Training, Education, & Seminars	6,000	3,492	6,000	MCCA Convention, MMA seminars and NACO conference	6,000	6,000	6,000
6513-01	Leases & Service Agreements	6,300	4,088	6,300	Lease agreement/ copier maintenance agreement for copier Postage meter lease/ maintenance. Postage machine service agreement.	6,300	6,300	6,300

EXEC-ADMINISTRATION

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6609-01	Equipment Repair	300	-	300	Equipment maintenance not covered under service agreement.	300	300	300
6800-01	Telephone & Communication	4,000	1,412	4,000	Provides for local and long distance calls, and associated communication.	4,000	4,000	4,000
	TOTAL O&M	143,869	65,867	143,869		143,869	143,869	143,869
	CAPITAL OUTLAY		-					
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-		-	-	-
	TOTAL ADMINISTRATION	729,703	356,688	744,846		744,846	744,846	749,033
				15,143		15,143	15,143	19,330
				2.1%		2.1%	2.1%	2.6%

EXEC-ADMINISTRATION

Enterprise Activities-Executive Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

2015 Will be the 2nd year for the county Office of Regional Assessing, and as such, revenues and expenses are still very much in flux as new towns are added. The budget shown assumed 5 towns involved, but this amount could change during the year. All operating costs will be 100% reimbursed by the towns that participate in this service

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Regional Assessing		PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21227	Regional Assessing fees paid according to contracts with participating Municipalities	1/1 to 12/31	3	384,443	384,443
Revenues (Estimated breakdown)			Expenses		
Town of Cumberland		\$ 70,035	Lead Assessor		\$ 98,850
Town of Falmouth		\$ 139,259	Assistant Assessor		\$ 66,300
Town of Yarmouth		\$ 95,149	Appraiser		\$ 42,800
Town of Casco		\$ 44,000	Benefits		\$ 82,835
5th Town (in negotiations)		\$ 40,000	Vision Software		\$ 30,000
Total Revenues		\$ 388,443	Assessing Maps		\$ 25,000
			All other		\$ 42,658
			Total Costs		\$ 388,443

GRANTS AND OTHER FUNDING- Executive Office**Federally Funded Community Development Block Grant**

Aaron Shapiro, County Community Development Director

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The County has access to funds from Federal grants (CDBG) which allows for the hiring of personnel to perform activities under the grant. Cumberland County is the only county in New England to have established "Urban County" receiving annual Community Development Block Grant funds. The County works collaboratively with a municipal oversight committee (MOC) to oversee programs

	Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	HUD CDBG Program Grant for	7/1 to 6/30	1	1,435,000	1,435,000
	CDBG-R Recovery Act Funds	1/1 to 12/31			
	Homeless Prevention Rapid Recovery Act HPRP	1/1 to 12/31			
	Neighborhood Stabilization Program	1/1 to 12/31			
				1,435,000	1,435,000

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	161,905	161,905
51352	Drug Free Communities (DFC)	1/1 to 12/31	1.5	150,086	150,086
51264	COPS Fast program	1/1 to 12/31	1	75,107	75,107
	TOTAL GRANT FUNDED PROGRAMS		2.5	387,098	387,098



Information Technology

Aaron Gilpatric Director

Information Technology is responsible for providing guidance, technical assistance, support and general supervision required to properly utilize the central computer system as well as personnel system computers throughout the County.

REVENUES

	2010	2011	2012	2015 Budget		EXPENSES			
		"No revenue"		-		Labor	O&M	Capital	TOTAL
						352,865	404,500	75,000	832,365
				\$ -					

2015

Statistics

IT supports 400 users County Wide. Provide technical assistance and support to all users. Maintains all servers, personal computers, printers, and network equipment. Maintains mobile data systems for Patrol Deputies. Supports Assessing department and external users with cloud based storage and hosting.

Personnel

	Full Time	Part Time
IT DIRECTOR	1	
NETWORK ADMINISTRATOR	1	
COMPUTER SPECIALIST	2	
SOFTWARE SPECIALIST	1	
	5	

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: INFORMATION TECHNOLOGY				ACTIVITY CENTER: INFORMATION TECHNOLOGY					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	255,657	238,348	257,138	109,077	265,752	265,752	265,752	265,752
5500	Employee Benefits & Taxes	<u>72,152</u>	<u>69,354</u>	<u>76,495</u>	<u>32,078</u>	<u>85,209</u>	<u>85,209</u>	<u>85,209</u>	<u>87,113</u>
	TOTAL PERSONNEL SERVICES	327,809	307,702	333,633	141,155	350,961	350,961	350,961	352,865
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	4,517	1,090	4,000	2,877	5,000	5,000	5,000	5,000
6301	Professional Services	4,989	25,215	33,500	12,581	33,500	33,500	33,500	33,500
6500	Office Supplies	354	673	1,000	712	2,000	2,000	2,000	2,000
6503	Computer, Software, & Supplies	39,280	47,217	28,000	22,101	35,000	35,000	35,000	35,000
	Printing & Engraving			22,500		15,000	15,000	15,000	15,000
6512	Training, Education, & Seminars	4,647	5,549	11,000	2,153	11,000	11,000	11,000	11,000
6514	maintenance Contracts	80,142	142,622	203,500	163,655	207,000	207,000	207,000	207,000
6811	Computer Repair	9,122	9,276	12,000	3,679	10,000	10,000	10,000	10,000
6800	Telephone & Communication	<u>34,371</u>	<u>74,443</u>	<u>84,500</u>	<u>36,921</u>	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>
	TOTAL O&M	177,422	306,085	400,000	244,679	404,500	404,500	404,500	404,500
	CAPITAL OUTLAY								
7355-02	Computer Hardware	<u>53,108</u>	<u>51,863</u>	<u>75,000</u>	<u>25,653</u>	<u>95,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
	TOTAL CAPITAL OUTLAY	53,108	51,863	75,000	25,653	95,000	75,000	75,000	75,000
	TOTAL ACTIVITY CENTER	558,339	665,650	808,633	411,488	850,461	830,461	830,461	832,365
						41,828	21,828	21,828	23,732
						5.2%	2.7%	2.7%	2.9%

INFORMATION TECHNOLOGY

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: IT		ACTIVITY CENTER: INFORMATION TECHNOLOGY						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	257,138	109,077	265,752	Wages for full-time departmental staff.	265,752	265,752	265,752
5510	Health Insurance	43,278	16,234	46,178		46,178	46,178	48,082
5520	Retirement	8,378	7,074	17,745		17,745	17,745	17,745
5530	Social Security	19,671	8,176	20,330		20,330	20,330	20,330
5540	Workers Comp	956	594	956		956	956	956
5560	Deferred Comp	4,212	-	-				
5500	Employee Benefits & Taxes	76,495	32,078	85,209		85,209	85,209	87,113
	TOTAL PERSONNEL SERVICES	333,633	141,155	350,961		350,961	350,961	352,865
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	4,000	2,877	5,000	Mileage Expense	5,000	5,000	5,000
6301	Professional Services	33,500	12,581	33,500	On site Technical Assistance GIS Service for Municipalities Online video/audio streaming Commissioner Meetings	33,500	33,500	33,500
6500	Office Supplies	1,000	712	2,000	General Office Supplies	2,000	2,000	2,000
6503	Computer, Software, & Supplies	28,000	22,101	35,000	Software, upgrades and licensing	35,000	35,000	35,000
	Printing and Engraving	22,500	4,504	15,000	Printer and Toner cartridges	15,000	15,000	15,000
6512	Training, Education, & Seminars	11,000	2,153	11,000	System training	11,000	11,000	11,000
6514	Maintenance Contracts	203,500	163,655	207,000	Spillman Maint Agreement Picture Link Maint (photos, web, facial/finger recognition) G Mail	207,000	207,000	207,000

INFORMATION TECHNOLOGY (IT)

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6611	Computer Repair	12,000	3,679	10,000	Open Fox Messenger FATPOT Repair equipment formerly under maintenance contract.	10,000	10,000	10,000
6800	Telephone & Communication	<u>84,500</u>	<u>36,921</u>	<u>86,000</u>	System wide internet, wireless access and fiber lines	<u>86,000</u>	<u>86,000</u>	<u>86,000</u>
	TOTAL O&M	400,000	249,184	404,500	TOTAL	404,500	404,500	404,500
7355	Computer hardware for County	<u>75,000</u>	<u>25,653</u>	<u>95,000</u>	Communications, server and network hardware	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
	TOTAL CAPITAL OUTLAY	75,000	25,653	95,000	TOTAL	75,000	75,000	75,000
	TOTAL IT	808,633	415,992	850,461	TOTAL	830,461	830,461	832,365
						21,828	21,828	23,732
						2.7%	2.7%	2.9%

INFORMATION TECHNOLOGY (IT)



Human Resources

Wanda Pettersen, Director

The County of Cumberland Human Resource Office is committed to creating a work environment which enables employees to thrive as individuals & contributors to Cumberland County Government mission & goals.

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget	
					No Revenues
				\$ -	

EXPENSES

2015

Labor	O&M	Capital	TOTAL
313,933	69,443	5,000	388,376

Statistics

Responsible for servicing of over 400 full time employees
Responsible for recruitment of all new employees
Responsible for union contract negotiations
Responsible to coordinate all testing and emp. evaluations
Provides all union grievance management
Resolution of all employee matters
Maintain legal employee compliance in FMLA etc.

Personnel

	Full Time	Part Time
HUMAN RESOURCE DIRECTOR	1	
HUMAN RESOURCE SPECIALIST	1	
EXECUTIVE ASSISTANT	1	
HR GENERALIST	1	
	4	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: HUMAN RESOURCES				ACTIVITY CENTER: HUMAN RESOURCES					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	189,365	193,138	241,232	105,633	230,957	230,957	230,957	230,957
5500	Employee Benefits & Taxes	47,175	50,378	61,449	32,574	81,139	81,139	81,139	82,976
	TOTAL PERSONNEL SERVICES	236,540	243,516	302,681	138,207	312,096	312,096	312,096	313,933
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	206	728	1,652	47	1,000	1,000	1,000	1,000
6301	Professional Services	15,671	36,629	55,860	8,267	59,100	59,100	59,100	59,100
6500	Office Supplies	2,032	2,765	2,450	961	2,200	2,200	2,200	2,200
6505	Printing & Engraving	-	189	-	-	-	-	-	-
6506	Postal Expenses	1,020	1,411	2,050	561	1,420	1,420	1,420	1,420
6508	Dues	180	165	375	185	375	375	375	375
6509	Books, Periodicals, & Subscriptions	754	754	748	824	748	748	748	748
6512	Training, Education, & Seminars	645	1,354	6,600	16	6,600	4,100	4,100	4,100
6800	Telephone & Communication	445	290	-	-	500	500	500	500
	TOTAL O&M	20,953	44,285	70,235	10,979	71,943	69,443	69,443	69,443
	CAPITAL OUTLAY								
7361	Occupational Health & Safety Equip.	3,708	1,294	5,000	137	5,000	5,000	5,000	5,000
	TOTAL CAPITAL OUTLAY	3,708	1,294	5,000	137	5,000	5,000	5,000	5,000
	TOTAL ACTIVITY CENTER	261,201	289,095	377,916	149,323	389,039	386,539	386,539	388,376
						11,123	8,623	8,623	10,460
						2.9%	2.3%	2.3%	2.8%

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 HUMAN RESOURCES				ACTIVITY CENTER: HUMAN RESOURCES				
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
5120	PERSONNEL Wages & Salaries (FT)	241,232	105,633	230,957	Wages for full-time departmental staff.	230,957	230,957	230,957
5510	Health Insurance	28,893	17,368	44,557		44,557	44,557	46,394
5520	Retirement	11,112	5,797	18,096		18,096	18,096	18,096
5530	Social Security	18,454	7,934	17,668		17,668	17,668	17,668
5540	Workers Comp	818	509	818		818	818	818
5560	Deferred Comp	2,172	967	-		-	-	
5500	Employee Benefits & Taxes	61,449	32,574	81,139	Benefits and taxes for departmental employees.	81,139	81,139	82,976
	TOTAL PERSONNEL SERVICES	302,681	138,207	312,096	TOTAL	312,096	312,096	313,933
6130	OPERATIONS & MAINTENANCE Transportation & Lodging	1,652	47	1,000	Transportation and costs associated with seminars, meetings, and training conferences including Hr, & arbitration Conferences	1,000	1,000	1,000
6301	Professional Services	55,860	8,267	59,100.00	Group Dynamics Section 125 Administration Employee Advisory Committee Affirmative action/EEO employee plan for feds and grants Got Health Wellness Initiative/ Contract	59,100.00	59,100.00	59,100.00
6500	Office Supplies	2,450	961	2,200.00	Departmental office supply costs.	2,200.00	2,200.00	2,200.00
6505	Printing & Engraving		-					
6506	Postal Expenses	2,050	561	1,420.00	Departmental postage costs.	1,420.00	1,420.00	1,420.00
6508	Dues	375	185	375.00	Society for HR Management&HRASM dues	375.00	375.00	375.00
HUMAN RESOURCES								

HUMAN RESOURCES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6509	Books, Periodicals, & Subscriptions	748	824	748.00	HR Updates	748.00	748.00	748.00
6512	Training, Education, & Seminars	6,600	16	6,600.00	HR and Arbitration Conferences Training for Supervisors/ Team Building Safety & DOL training for County Employees	4,100.00	4,100.00	4,100.00
6800	Telephone expense	500	118	500		500	500	500
	TOTAL O&M	70,235	-	71,943		69,443	69,443	69,443
	CAPITAL OUTLAY							
7361	Occupational Health & Safety Equip.	5,000	137	5,000	For employee ergonomic needs to reduce medical costs	5,000	5,000	5,000
		-	-	-		-	-	-
		5,000	137	5,000	TOTAL	5,000	5,000	5,000
		377,916	149,323	389,039	TOTAL	386,539	386,539	388,376
				11,123		8,623	8,623	10,460
				2.9%		2.3%	2.3%	2.8%

HUMAN RESOURCES



Facilities Department

Bruce Tarbox, Director

Mission to provide a useable, quality environment to the public and occupants of all County buildings, by maintaining the structures, systems, grounds and vehicles to the highest standards. The department is responsible for the physical operations of the County Courthouse complex, the County Jail, Law Enforcement Center, Pre-Release Center, Emergency Management Agency, the County Parking Garage, and the new County Communications Center.

REVENUES

	2011	2012	2013	2014
FAC	-	-	-	-

EXPENSES

2015

Labor	O&M	Capital	TOTAL
1,013,955	892,379	11,800	1,918,134
ENTERPRISE			311,603
TOTAL DEPT			2,229,737

Enterprise Activities:

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

Statistics

Personnel

Responsible for Fleet maintenance of over 93 Vehicles Responsible for 7 buildings, and over 416,350 sq feet Responsible to maintain operations for: EMA Probate Executive DA Finance Garage Treasurer CCRCC Deeds Sheriff Office Negotiate over \$1 million dollars in Utility costs	Facility	Full Time	Part Time	Court lease	Jail
	FACILITIES MANAGER	1			
	MAINTENANCE SUPERVISOR	1			
	FACILITIES SUPERVISOR	0			1
	CUSTODIAN SUPERVISOR	1			
	CUSTODIAN	3	1	4	1
	ELECTRICIAN SUPERVISOR	1			
	ELECTRICIAN	1			1
	BUILDING TECH I	1			
	MAINTENANCE TECHNICIAN II	0		3	4
	FLEET AUTOMOTIVE SUPERVISOR	1			
	FLEET AUTOMOTIVE TECHNICIAN	1			
	EXECUTIVE ASSISTANT	1			
	ASST DIRECTOR & SAFETY COORD	1			
		13	1	7	7

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-105 DEPARTMENT: FACILITIES									
ACCT #	ACCOUNT DESCRIPTION	2011Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)*	584,197	583,124	661,285	338,844	672,545	672,545	672,545	672,545
5210	Seasonal/Temporary/Intern	21,212	8,339	13,716	7,560	13,716	13,716	13,716	13,716
5401	Overtime	14,462	15,777	14,000	12,838	16,000	16,000	16,000	16,000
5500	Employee Benefits & Taxes	225,843	225,708	280,214	143,776	304,239	304,239	304,239	311,694
	TOTAL PERSONNEL SERVICES	845,714	832,948	969,215	503,017	1,006,500	1,006,500	1,006,500	1,013,955
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,002	910	1,200	1,495	1,400	1,400	1,400	1,400
6131	Gas, Oil, & Grease	23,445	48,372	41,000	9,254	43,500	43,500	43,500	43,500
6132	Vehicle Repair	50,007	82,380	90,000	33,614	92,000	92,000	92,000	92,000
6301	Professional Services	4,946	16,434	11,100	6,416	11,100	11,100	11,100	11,100
6303	Contract Special Services	5,696	6,643	9,040	2,184	9,040	9,040	9,040	9,040
6304	Security Services	365	2,012	1,400	775	1,400	1,400	1,400	1,400
6400	Insurance- Building & Contents	38,156	39,882	53,072	26,175	53,072	53,072	53,072	53,072
6401	Insurance- Liability	2,097	2,192	2,917	1,439	2,917	2,917	2,917	2,917
6402	Vehicle Insurance	9,988	10,440	13,893	6,852	13,893	13,893	13,893	13,893
6405	Insurance - Boilers/ Mechanical	5,892	6,159	8,196	4,042	8,196	8,196	8,196	8,196
6406	Insurance- Deductible	-	-	5,000	-	5,000	5,000	5,000	5,000
6500	Office Supplies	414	969	1,500	558	1,500	1,500	1,500	1,500
6502	Cleaning Supplies	7,379	9,893	9,600	3,882	9,600	9,600	9,600	9,600
6504	Maintenance Supplies	10,065	14,194	14,875	9,390	15,500	15,500	15,500	15,500
6505	Printing & Engraving	31	681	550	326	550	550	550	550
6506	Postal Expenses	258	49	600	96	300	300	300	300
6507	Advertising	991	2,172	1,450	-	1,200	1,200	1,200	1,200
6508	Dues	-	150	535	56	535	535	535	535
6509	Books, Periodicals, & Subscriptions	122	320	680	-	680	680	680	680
6510	Tools & Implements	558	2,225	3,000	1,272	3,000	3,000	3,000	3,000
6511	Equipment Rental	7,165	5,611	4,710	1,604	4,710	4,710	4,710	4,710
6512	Training, Education, & Seminars	253	427	1,500	188	1,600	1,600	1,600	1,600
6513	Lease & service Agreements	-	113,108	134,000		148,000	148,000	148,000	148,000

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6514	Maintenance Contracts	37,969	61,602	67,070	31,100	72,500	72,500	72,500	72,500
6600	Cleaning & Sanitary	1,676	1,647	2,500	1,037	2,500	2,500	2,500	2,500
6601	Snow Removal	1,560	1,392	5,000	4,263	5,500	5,500	5,500	5,500
6602	Lot & Grounds Maintenance	6,954	3,117	3,400	933	3,400	3,400	3,400	3,400
6603	Building & Structure Repair	11,056	18,925	21,000	2,183	21,000	21,000	21,000	21,000
6604	Heating & Cooling (HVAC) Repair	27,273	15,500	18,000	11,698	18,000	18,000	18,000	18,000
6605	Electrical Repair	13,529	17,386	12,000	8,281	13,500	13,500	13,500	13,500
6606	Painting Repair	5,157	3,847	4,400	469	4,400	4,400	4,400	4,400
6607	Plumbing Repair	4,492	4,011	8,200	3,157	8,200	8,200	8,200	8,200
6608	Elevator Repair	460	1,960	1,500	588	1,500	1,500	1,500	1,500
6609	Equipment Repair	4,527	4,354	4,000	1,490	4,000	4,000	4,000	4,000
6612	Furniture Repair	3,127	-	2,200	-	2,200	2,200	2,200	2,200
6800	Telephone & Communication	1,428	1,301	3,000	148	3,000	3,000	3,000	3,000
6801	Electricity Utility	129,068	112,480	137,600	59,271	137,600	137,600	137,600	137,600
6802	Gas Utility	34,317	35,577	67,600	53,514	109,000	104,900	104,900	104,900
6803	Water Utility	5,912	5,354	10,500	2,137	8,300	8,300	8,300	8,300
6804	Sewer Utility	22,292	20,095	27,000	8,272	18,336	18,336	18,336	18,336
6805	Rubbish Removal	10,937	12,910	18,000	3,617	18,000	18,000	18,000	18,000
6806	Fuel Oil	-	-	500	-	250	250	250	250
6906	Paper Goods	7,929	7,780	9,500	6,357	9,500	9,500	9,500	9,500
6908	Clothing- Uniforms	1,105	2,317	2,400	1,310	2,400	2,400	2,400	2,400
6909	Clothing- Cleaning	2,156	2,049	2,300	1,070	2,300	2,300	2,300	2,300
6913	Safety Equipment	631	2,464	2,400	366	2,400	2,400	2,400	2,400
6950	misc expense PRC	-	-	-	-	-	-	-	-
TOTAL O&M		502,385	701,291	839,888	310,881	896,479	892,379	892,379	892,379

FACILITIES

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	CAPITAL OUTLAY								
7305	Building & Building Improvements	-	-	5,000	-	-	-	-	-
7315	Electrical Capital	1,944	1,765	5,000	-	5,000	5,000	5,000	5,000
7335	Maintenance Capital			-	-	-	-	-	-
7350	Office Equipment	-	195	400	499	400	400	400	400
7355	Computer Hardware	271	114	400	-	400	400	400	400
7365	Radio Equipment			3,500	377	6,000	6,000	6,000	6,000
	TOTAL CAPITAL OUTLAY	2,215	2,074	14,300	876	11,800	11,800	11,800	11,800
	Remove 2008 Budgets & transfer to Jail BOC								
	TOTAL DEPARTMENT	1,350,314	1,536,313	1,823,403	814,774	1,914,779	1,910,679	1,910,679	1,918,134
						91,376	87,276	87,276	94,731
						5.0%	4.8%	4.8%	5.2%

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-105	DEPARTMENT: FACILITIES							
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	661,285	338,844	672,545	Wages for full-time departmental staff. \$ -	672,545	672,545	672,545
5205	Wages & Salaries (PT)							
5210	Seasonal/Temporary/Intern	13,716	7,560	13,716	Wages for substitute custodians/ maint./ special projects.	13,716	13,716	13,716
5401	Overtime	14,000	12,838	16,000	Wages for required overtime work and call in work.	16,000	16,000	16,000
5510	Health Insurance	170,125	83,645	180,790		180,790	180,790	188,245
5520	Retirement	29,831	17,146	41,198		41,198	41,198	41,198
5530	Social Security	52,709	26,019	53,723		53,723	53,723	53,723
5540	Workers Comp	22,234	13,823	22,234		22,234	22,234	22,234
5560	Deferred Comp	5,315	3,142	6,294		6,294	6,294	6,294
5500	Employee Benefits & Taxes	280,214	143,776	304,239	Taxes and benefits for departmental employees.	304,239	304,239	311,694
	TOTAL PERSONNEL SERVICES	969,215	503,017	1,006,500	TOTAL	1,006,500	1,006,500	1,013,955
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	1,200	1,495	1,400	Departmental travel expenses including for training. \$ 1,400	1,400	1,400	1,400
6131	Gas Oil & Grease	41,000	9,254	43,500	Gas, oil, grease, and maintenance for departmental vehicles and machines. \$ 7,000	43,500	43,500	43,500
					Tires for Sheriff vehicles. \$ 32,000			
					Oil & grease for Sheriff vehicles. \$ 4,500			
6132	Vehicle Repair	90,000	33,614	92,000	Parts and labor for automobile and machine repair. \$ 6,000	92,000	92,000	92,000
					Sheriff Administration/ Support Services \$ 11,000			
					Sheriff Law Enforcement \$ 44,000			
					Sheriff General \$ 7,000			
					New Vehicle equipment set up \$ 24,000			
6301	Professional Services	11,100	6,416	11,100	Consultants: chemical, etc. \$ 1,000	11,100	11,100	11,100

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
					Indoor Air Quality tests. \$ 6,000			
					Elevator/lift inspections. \$ 4,100			
6303	Contract Special Services	9,040	2,184	9,040	Pest control. (Courthouse & EMA) \$ 3,040	9,040	9,040	9,040
					Hazardous Mats (lamp) \$ 3,000			
					Window Cleaning outside \$ 2,500			
					Recycling Costs \$ 500			
6304	Security Services	1,400	775	1,400	Alarm monitoring Intrusion and Fire \$ 1,400	1,400	1,400	1,400
6400	Insurance -Building & Contents	53,072	26,175	53,072	Courthouse. \$ 53,072	53,072	53,072	53,072
					Garage.			
6401	Insurance- Liability	2,917	1,439	2,917	Departmental share of insurance. \$ 2,917	2,917	2,917	2,917
6402	Vehicle Liability	13,893	6,852	13,893	Departmental share of insurance. \$ 13,893	13,893	13,893	13,893
6405	Insurance - Boilers/ Mechanical	8,196	4,042	8,196	Departmental share of insurance. \$ 8,196	8,196	8,196	8,196
6406	Insurance- Deductible	5,000	-	5,000	Deductible for any insurance claim. \$ 5,000	5,000	5,000	5,000
6500	Office Supplies	1,500	558	1,500	Office supplies and copy paper. \$ 1,500	1,500	1,500	1,500
6502	Cleaning Supplies	9,600	3,882	9,600	Custodial supplies. (Does not include Jail secure area.)	9,600	9,600	9,600
					Car Cleaning Supplies \$ 100			
					Courthouse. \$ 7,500			
					Garage. \$ 600			
					EMA & Dispatch \$ 1,100			
					25 Pearl Street \$ 300			
6504	Maintenance Supplies	14,875	9,390	15,500	Repair supplies. Courthouse \$ 12,000	15,500	15,500	15,500
					Garage. \$ 825			
					EMA. \$ 850			

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
					Law Enforcement Center. \$ 725			
					Communications \$ 1,100			
6505	Printing & Engraving	550	326	550	Printing for work orders, forms, and blueprints. \$ 550	550	550	550
6506	Postal Expenses	600	96	300	Departmental postage costs. \$ 300	300	300	300
6507	Advertising	1,450	-	1,200	For material bids and personnel \$ 1,200	1,200	1,200	1,200
6508	Dues	535	56	535	NFPA	535	535	535
					AFE (American Facilities Eng.) \$ 200			
					ASHRAE (Heating and AC Eng.) \$ 50			
					NSEE (Energy Engineers.) \$ 50			
					Electrician Licensing Fees. \$ 235			
6509	Books, Periodicals, & Subscriptions	680	-	680	Manager's Legal Bulletin. \$ 100	680	680	680
					Vehicle manuals. \$ 150			
					ASHRAE Handbooks. \$ 120			
					Means Data Books. \$ 25			
					Reference manuals and code books. \$ 335			
6510	Tools & Implements	3,000	1,272	3,000	Hand tools. \$ 2,500	3,000	3,000	3,000
					Ladders \$ 500			
6511	Equipment Rental	4,710	1,604	4,710	Pagers. \$ 700	4,710	4,710	4,710
					Offsite Storage \$ 2,000			
					Safety Kleen for Mechanic/Jail (oil) \$ 200			
					Copier \$ 1,500			
					Concrete cutter & others as needed \$ 310			
6512	Training, Education, & Seminars	1,500	188	1,600	OSHA Training \$ 1,100	1,600	1,600	1,600
					Training for Electrician \$ 200			

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6513	Leases and Service Agreements	134,000	74,666	148,000	Act 1000 training Local seminars. \$ 300 Leased Office Space and Common Charges \$ 148,000 Lease 10,000 square feet	148,000	148,000	148,000
6514	Maintenance Contracts	67,070	31,100	72,500	HVAC contract. CCRCC new building \$ 3,000 CCCH & EMA \$ 27,000 Sprinkler system. \$ 2,300 Extinguishers. \$ 1,000 Fire alarm. . \$ 3,200 Elevator/lifts. \$ 17,500 Telephone \$ 6,000 Garage gate equipment. \$ 3,500 Identocard \$ 2,500 Work order Systems Support \$ 5,000 Automatic Doors \$ 1,500	72,500	72,500	72,500
6600	Cleaning & Sanitary	2,500	1,037	2,500	Carpets cleaned in-house for cost and quality assurance. Courthouse. (done in house) \$ 2,000 EMA. \$ 250 Law Enforcement Center. \$ 250	2,500	2,500	2,500
6601	Snow Removal	5,000	4,263	5,500	Courthouse complex (includes parking lot). \$ 5,000 EMA & Dispatch. \$ 500	5,500	5,500	5,500
6602	Lot & Grounds Maintenance	3,400	933	3,400	Loam, seed, sod. \$ 1,000 Flowers, shrubbery. \$ 900 Landscape timbers, fencing. \$ 500 Asphalt maintenance or repair: \$ 1,000	3,400	3,400	3,400
6603	Building & Structure Repair	21,000	2,183	21,000	Doors, walls, ceilings, stairs, & windows. \$ 3,000 Replacement locks and keys \$ 3,000 Roof patches and repairs. \$ 2,500	21,000	21,000	21,000

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6604	Heating & Cooling (HVAC) Repair	18,000	11,698	18,000	CCCH Replacement Air Conditioners	\$ 2,500	18,000	18,000
					Carpeting and repairs	\$ 7,000		
					Exterior building repairs.	\$ 2,000		
					Replacement ceiling tiles.	\$ 1,000		
					Heating & Cooling (HVAC) Repair Courthouse.	\$ 11,000		
6605	Electrical Repair	12,000	8,281	13,500	Garage.	\$ 500	13,500	13,500
					EMA.	\$ 3,500		
					Law Enforcement Center.	\$ 3,000		
					Identicard and control repairs.	\$ 4,500		
					Lighting-lamps and ballast, light bulbs	\$ 3,000		
6606	Painting Repair	4,400	469	4,400	Power outlets & wiring.	\$ 2,000	4,400	4,400
					Electrical repairs.	\$ 4,000		
					Preventative & ongoing maintenance. Courthouse.	\$ 2,500		
					Garage.	\$ 1,000		
					EMA. & communications	\$ 500		
6607	Plumbing Repair	8,200	3,157	8,200	Law Enforcement Center.	\$ 400	8,200	8,200
					Preventative/ ongoing maintenance. Courthouse.	\$ 6,000		
					Garage.	\$ 700		
					EMA. And Communications	\$ 1,000		
					Law Enforcement Center.	\$ 500		
6608	Elevator Repair	1,500	588	1,500	Non-contract repairs	\$ 1,500	1,500	1,500
6609	Equipment Repair	4,000	1,490	4,000	Repair for County equipment.	\$ 4,000	4,000	4,000
6612	Furniture Repair	2,200	-	2,200	Repair material for any County furniture.	\$ 2,200	2,200	2,200

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6800	Telephone & Communication	3,000	148	3,000	Telephone Costs \$ 3,000	3,000	3,000	3,000
6801	Electricity Utility	137,600	59,271	137,600	Electricity costs for county properties Communications \$ 31,048 Garage \$ 29,852 CCCH \$ 52,055 LEC \$ 17,545 Pearl Street \$ 7,100	137,600	137,600	137,600
6802	Gas Utility	67,600	53,514	109,000	Natural Gas costs for county properties Communications- generator LEC \$ 22,000 CCRCC Communication Bldg EMA \$ 6,000 Courthouse \$ 72,900 25 Pearl Street \$ 4,000	104,900	104,900	104,900
6803	Water Utility	10,500	2,137	8,300	Courthouse LEC EMA Communication 25 Pearl Garage. \$ 500 25 Pearl Street \$ 1,300	8,300	8,300	8,300
6804	Sewer Utility	27,000	8,272	18,336	25 Pearl Courthouse Lec EMA Communications LEC \$ 18,336	18,336	18,336	18,336
6805	Rubbish Removal	18,000	3,617	18,000	Courthouse. \$ 8,000 Law Enforcement Center. \$ 1,000 EMA & Dispatch \$ 7,000 Garage \$ 500 Pearl Street \$ 1,500	18,000	18,000	18,000
6806	Fuel Oil	500	-	250	\$250	250	250	250
6906	Paper Goods	9,500	6,357	9,500	Toilet paper, sanitary napkins, paper towels. \$ 9,500	9,500	9,500	9,500
6908	Clothing- Uniforms	2,400	1,310	2,400	CCCH complex. (4 sets) \$ 2,400	2,400	2,400	2,400
6909	Clothing- Cleaning	2,300	1,070	2,300	Mechanic Uniforms. \$ 2,300	2,300	2,300	2,300
6913	Safety Equipment	2,400	366	2,400	Safety shoes. \$ 2,400	2,400	2,400	2,400

FACILITIES

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
		-	-	-	Gloves & wipes for chemicals & blood pathogens. First-aid kit maintenance.	-	-	-
6.7%	TOTAL O&M	839,888	385,547	896,479	TOTAL	892,379	892,379	892,379
	CAPITAL OUTLAY							
7305	Building & Building Improvement	5,000	-					
7315	Electrical Capital	5,000	-	5,000	Energy controls (lighting) courthouse	\$ 5,000	\$ 5,000	\$ 5,000
7335	Maintenance Capital		-					
7350	Office Equipment	400	499	400	Replace misc office equipment	400	400	400
7355	Computer Hardware	400	-	400	Upgrades	\$ 400	\$ 400	\$ 400
	Safety Program	3,500	377	6,000	new safety training program	\$ 6,000	\$ 6,000	\$ 6,000
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	14,300	876	11,800	TOTAL	11,800	11,800	11,800
	TOTAL FACILITIES	1,823,403	889,440	1,914,779	TOTAL	1,910,679	1,910,679	1,918,134
		14		91,376		87,276	87,276	94,731
				5.0%		4.8%	4.8%	5.2%

ENTERPRISE ACTIVITIES TOTAL	311,603
OVERALL DEPARTMENTAL EXPENSES	2,222,282

FACILITIES

Enterprise Activities-Facilities

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has a contract with the State of Maine to provide custodial and maintenance needs for the court addition,

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

21221	State Court Custodial Program	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	Custodian Floor/and maintenance	1/1 to 12/31	6	227,394	227,394
			Supply	84,209	84,209
TOTAL FROM NON-BUDGET ACTIVITIES				311,603	311,603



Facilities-Garage Operation

Mission of the parking garage is to provide a safe parking environment for staff and visitors of the Cumberland County Courthouse and surrounding areas, including business and residential customers.

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
GAR	1,219	97	-	-
GAR	103,653	143,403	150,000	150,000
GAR	305,747	264,647	290,000	290,000
GAR				
GAR	\$ 410,619	\$ 408,147	\$ 440,000	\$ 440,000

EXPENSES

2015

Labor	O&M	Capital	TOTAL
74,163	3,350	-	77,513

Statistics

Gross spaces available in the Garage	328
Dedicated to the Portland Police Dept.	-52
Monthly contacts with the State	-100
Monthly contracts with local business	-130
County Employee parking daily	-50
Public parking for Jury Duty and General Public	varies

Personnel

	Full Time	Part Time
PARKING GARAGE OPERATOR	1	
GARAGE ATTENDANT		1
	1	1

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: Facilities		ACTIVITY CENTER: PARKING GARAGE							
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120-03	Wages & Salaries (FT)	39,067	39,380	40,989	20,483	41,817	41,817	41,817	41,817
5205-03	Wages & Salaries (PT)	26,525	26,827	14,306	13,648	14,306	14,306	14,306	14,306
5401-03	Overtime	1,739	1,278	2,000	478	500	500	500	500
5500-03	Employee Benefits & Taxes	14,742	15,838	16,270	8,961	17,212	17,212	17,212	17,540
	TOTAL PERSONNEL SERVICES	82,073	83,323	73,565	43,570	73,835	73,835	73,835	74,163
	OPERATIONS & MAINTENANCE								
6500-03	Office Supplies	419	381	400	121	400	400	400	400
6503-03	Computer Software & Supplies			-	-	-	-	-	-
6505-03	Printing & Engraving	1,598	1,804	2,000	-	2,000	2,000	2,000	2,000
6507-03	Advertising			50	-	100	100	100	100
6510-03	Tools & Implements			-	-	-	-	-	-
6609-03	Equipment Repair	175	-	500	-	-	-	-	-
6800-03	Telephone & Communication	333	145	500	395	750	750	750	750
6905-03	Medical Supplies	-	-	100	-	100	100	100	100
	TOTAL O&M	2,525	2,330	3,550	516	3,350	3,350	3,350	3,350
	CAPITAL								
7325-03	Furniture & Fixtures	-	-	-	-	-	-	-	-
7365-03	Radio Equipment	-	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-	-
	TOTAL ACTIVITY CENTER	84,598	85,653	77,115	44,086	77,185	77,185	77,185	77,513
						69	69	69	397
						0.1%	0.1%	0.1%	0.5%

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-103 DEPARTMENT: FACILITIES					ACTIVITY CENTER: PARKING GARAGE			
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL							
5120-03	Wages & Salaries (FT)	40,989	20,483	41,817	Wages for full-time departmental staff.	41,817	41,817	41,817
5205-03	Temporary	14,306	13,648	14,306	Wages for temporary departmental staff.	14,306	14,306	14,306
5401-03	Overtime	2,000	478	500	Wages for required overtime work.	500	500	500
5510	Health Insurance	7,444	3,740	7,942		7,942	7,942	8,270
5520	Retirement	2,476	1,363	2,971		2,971	2,971	2,971
5530	Social Security	4,383	2,636	4,332		4,332	4,332	4,332
5540	Workers Comp	1,967	1,223	1,967		1,967	1,967	1,967
5560	Deferred Comp							
5500-03	Employee Benefits & Taxes	16,270	8,961	17,212	Taxes and benefits for departmental employees.	17,212	17,212	17,540
	TOTAL PERSONNEL	73,565	43,570	73,835		73,835	73,835	74,163
	OPERATIONS & MAINTENANCE							
6500-03	Office Supplies	400	121	400	General office supplies used in garage operation.	400	400	400
6505-03	Printing & Engraving	2,000	-	2,000	60,000 garage tickets + shipping. (Now only available in 20k lots.)	2,000	2,000	2,000
6507-03	Advertising	50	-	100	Newspaper job advertisements	100	100	100
6609-03	Equipment Repair	500	-	-	Repair material for gate swing-arms, and mechanical readers. In Facilities	-	-	-
6800-03	Telephone & Communication	500	395	750	Garage telephone costs. New sysytem bank connection	750	750	750

PARKING GARAGE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6905-03	Medical Supplies	100	-	100	Replacement medical supplies. (Expiration of existing medical supplies.)	100	100	100
	TOTAL O&M	3,550	516	3,350		3,350	3,350	3,350
	CAPITAL OUTLAY							
7325-03	Furniture & Fixtures		-					
7365-03	Radio Equipment							
	TOTAL CAPITAL OUTLAY	-	-	-		-	-	-
	TOTAL GARAGE	77,115	44,086	77,185		77,185	77,185	77,513
						69	69	397
						0.1%	0.1%	0.5%

PARKING GARAGE



FINANCE DEPARTMENT

Alex Kimball, Director

Mission of the Finance Office is to administer to the financial needs of the County, in a prudent and professional manner in accordance with the generally accepted accounting practices called GAAP. To provide strategic financial advice to the Manager and Commissioners of the County.

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
		No revenues		
				\$ -

EXPENSES

2015

Labor	O&M	Capital	TOTAL
408,335	72,340	1,000	481,675

Statistics

Process cash exceeding \$40 million dollars annually
 Produce over 21,000 paychecks annually
 Administer benefits for 400 employees
 Purchase orders for over \$1.3 million annual
 Pay over 10,000 invoices annually
 Provide all financial reporting and analysis
 Preparation and completion finance audit

Personnel

	Full Time	Part Time
Finance Director	1	
Purchasing Clerk	1	
Accounts Supervisor	1	
Payroll Supervisor	1	
Payroll Clerk	1	
	5	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE				FINANCE DEPARTMENT					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	249,381	254,371	285,886	138,831	307,526	307,526	307,526	307,526
5401	Overtime	4,835	6,164	10,000	11,888	10,000	5,000	5,000	5,000
5500	Employee Benefits & Taxes	71,638	75,764	88,225	41,386	94,177	93,794	93,794	95,809
	TOTAL PERSONNEL SERVICES	325,854	336,299	384,111	192,105	411,703	406,320	406,320	408,335
6130	Transportation & Lodging	1,058	775	800	650	2,300	2,300	2,300	2,300
6300	Accounting & Audit Fees	12,000	14,000	20,000	13,935	20,000	20,000	20,000	20,000
6401	Insurance- Liability	266	103	370	-	370	370	370	370
6500	Office Supplies	1,287	790	2,000	2,016	2,000	2,000	2,000	2,000
6505	Printing & Engraving	649	2,483	2,000	1,978	2,500	2,500	2,500	2,500
6506	Postal Expenses	5,544	6,373	9,133	3,298	11,400	11,400	11,400	11,400
6508	Dues	1,145	1,145	1,500	1,759	1,200	1,200	1,200	1,200
6509	Books, Periodicals, & Subscriptions	-	-	50	-	50	50	50	50
6512	Training, Education, & Seminars	-	-	1,050	-	2,000	2,000	2,000	2,000
6513	Leases and Service Agreements	-	-	3,000	-	3,000	3,000	3,000	3,000
6514	Maintenance Contract	21,096	22,121	24,000	27,643	27,000	27,000	27,000	27,000
6800	Telephone & Communication	156	102	120	-	520	520	520	520
	TOTAL O&M	43,201	47,892	64,023	51,280	72,340	72,340	72,340	72,340
	CAPITAL OUTLAY								
7325	Furniture & Fixtures	-	-	1,000	-	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	-	-	1,000	-	1,000	1,000	1,000	1,000
	DEPARTMENT TOTAL	369,055	384,191	449,134	243,385	485,043	479,660	479,660	481,675
						35,908	30,526	30,526	32,541
						8.0%	6.8%	6.8%	7.2%

FINANCE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120	Wages & Salaries (FT)	255,886	138,831	307,526	Wages for full-time departmental staff.	307,526	307,526	307,526
		30,000			3/4 year to full year for Payroll Clerk			
5401	Overtime	10,000	11,888	10,000	Wages for required overtime work.	5,000	5,000	5,000
5510	Health Insurance	47,740	19,722	48,866		48,866	48,866	50,881
5520	Retirement	16,872	9,778	20,020		20,020	20,020	20,020
5530	Social Security	22,635	11,278	24,291		23,908	23,908	23,908
5540	Workers Comp	978	608	1,000		1,000	1,000	1,000
5560	Deferred Comp							
5500	Employee Benefits & Taxes	88,225	41,386	94,177	Taxes and benefits for departmental staff.	93,794	93,794	95,809
	TOTAL PERSONNEL SERVICES	384,111	192,105	411,703		406,320	406,320	408,335
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	800	650	2,300	Costs to attend conferences and mileage	2,300	2,300	2,300
6300	Accounting & Audit Fees	20,000	13,935	20,000	Annual Audit Fees and CAFR prep	20,000	20,000	20,000
6401	Insurance- Liability	370	-	370	Departmental share of insurance costs.	370	370	370
6500	Office Supplies	2,000	2,016	2,000	Departmental office supply costs.	2,000	2,000	2,000
6505	Printing & Engraving	2,000	1,978	2,500	Envelope, pr checks, ap checks and printing .	2,500	2,500	2,500
6506	Postal Expenses	9,133	3,298	11,400	Postage costs. Courier Service	11,400	11,400	11,400

FINANCE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-109 DEPARTMENT: FINANCE		Department- FINANCE DEPARTMENT						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6508	Dues	1,500	1,759	1,200	GFOA. For Finance and County	1,200	1,200	1,200
6509	Books, Periodicals, & Subscriptions	50	-	50	Subscription to Payroll Updates	50	50	50
6512	Training, Education, & Seminars	1,050	-	2,000	NESGFOA Conference, day classes	2,000	2,000	2,000
6513	Leases & Service Agreements	3,000	-	3,000	New copier for move to Federal Street	3,000	3,000	3,000
6514	Maintenance Contract	24,000	27,643	27,000	Maintenance contract for munis software	27,000	27,000	27,000
6800	Telephone & Communication	120		520	Phone expenses.	520	520	520
	TOTAL O&M	64,023	51,280	72,340		72,340	72,340	72,340
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	1,000		1,000	Office replacement needs.	1,000	1,000	1,000
	CAPITAL OUTLAY	1,000	-	1,000		1,000	1,000	1,000
	TOTAL FINANCE	449,134	243,385	485,043	TOTAL	479,660	479,660	481,675
				35,908		30,526	30,526	32,541
				8.0%		6.8%	6.8%	7.2%

FINANCE



Registry of Deeds

Nancy Lane Registrar of Deeds

Mission is to maintain and preserve all documents recorded in the Registry, and to provide the public with rapid and convenient access to all recorded documents in a professional and courteous manner. The Registry is the office that processes information as it relates to the buying and selling of real property. It maintains and preserves documents such as mortgages, contracts liens and plans of surveyed property. Data is available on the internet as well as the Registry.

REVENUES

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Deeds	2,760	4,908	2,500	2,500
Deeds	1,400,526	1,507,654	1,910,000	1,910,000
Deeds	680,526	857,566	800,000	800,000
Deeds	447,030	413,296	450,000	450,000
Deeds				
Deeds	\$ 2,530,842	\$ 2,783,423	\$ 3,162,500	\$ 3,162,500

EXPENSES

2015

Labor	O&M	Capital	TOTAL
542,426	231,900	4,000	778,326

Statistics

Approx number of recorded documents each year, deeds etc	75,000
Average number of plans	750
Revenues derived from recording is \$1.4 million	
Transfer tax to State at 90%	\$ 8,000,000
Transfer tax to the County	\$ 800,000

Personnel

	Full Time	Part Time
REGISTER OF DEEDS	1	
DEPUTY REGISTER	1	
CLERK/SUPERVISOR	1	
CLERK II	7	
CLERK I	1	
	11	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS									
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	407,680	415,864	432,849	219,405	396,611	396,611	396,611	396,611
5401	Overtime	(5,315)	-	500	-	500	500	500	500
						-	-		
5500	Employee Benefits & Taxes	121,686	127,163	137,041	73,303	141,729	141,729	141,729	145,315
	TOTAL PERSONNEL SERVICES	524,051	543,027	570,390	292,709	538,840	538,840	538,840	542,426
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	1,502	1,504	4,000	400	4,000	4,000	4,000	4,000
6500	Office Supplies	10,249	9,989	15,000	3,047	15,000	15,000	15,000	15,000
6505	Printing & Engraving	579	630	1,000	82	1,000	1,000	1,000	1,000
6506	Postal Expenses	13,428	18,804	28,000	5,311	16,500	16,500	16,500	16,500
6507	Advertising	-	260	500	-	500	500	500	500
6508	Dues	570	570	700	150	700	700	700	700
6512	Training & Education	945	2,411	3,000	1,565	3,000	3,000	3,000	3,000
6513	Leases & Service Agreements	136,999	139,831	181,942	67,379	184,200	184,200	184,200	184,200
6800	Telephone & Communication	2,222	1,449	8,280	4,187	7,000	7,000	7,000	7,000
	TOTAL O&M	166,494	175,448	242,422	82,121	231,900	231,900	231,900	231,900
	CAPITAL OUTLAY								
7350	Office Equipment	7,663	4,536	4,000	1,817	4,000	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	7,663	4,536	4,000	1,817	4,000	4,000	4,000	4,000
	TOTAL DEPARTMENT	698,208	723,011	816,812	376,647	774,740	774,740	774,740	778,326
						(42,072)	(42,072)	(42,072)	(38,486)
						-5.2%	-5.2%	-5.2%	-4.7%

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-107 DEPARTMENT: REGISTRY OF DEEDS								
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL							
5120	Wages & Salaries (FT)	432,849	219,405	396,611	Wages for full-time departmental staff.	396,611	396,611	396,611
5401	Overtime	500	-	500	Wages for required overtime work.	500	500	500
5510	Health Insurance	83,904	44,822	86,961		86,961	86,961	90,547
5520	Retirement	12,345	7,214	16,633		16,633	16,633	16,633
5530	Social Security	33,151	17,269	30,379		30,379	30,379	30,379
5540	Workers Comp	1,529	951	1,529		1,529	1,529	1,529
5560	Deferred Comp	6,112	3,048	6,227		6,227	6,227	6,227
5500	Employee Benefits & Taxes	137,041	73,303	141,729	Taxes and benefits for departmental employees.	141,729	141,729	145,315
	TOTAL PERSONNEL SERVICES	570,390	292,709	538,840	TOTAL	538,840	538,840	542,426
	OPERATIONS & MAINTENANCE							
6130	Transportation & Lodging	4,000	400	4,000	Travel expenses to be associated with Registry meetings and MCCA Convention. PRIA Conference Participating/testifying at legislative hearings	4,000	4,000	4,000
6500	Office Supplies	15,000	3,047	15,000	General office supplies used in the Registry. Subscription to Portland Press Herald	15,000	15,000	15,000
6505	Printing & Engraving	1,000	82	1,000	Printing letterhead, stationary, & business cards.	1,000	1,000	1,000
6506	Postal Expenses	28,000	5,311	16,500	Registry postal costs in mail back of original docs Yearly fee for postal box rental.	16,500	16,500	16,500
6507	Advertising	500	-	500	Posting position vacancies.	500	500	500
6508	Dues	700	150	700	Membership fees associated with the Registry of Deeds Association and NACRC, PRIA	700	700	700

REGISTRY OF DEEDS

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6512	Training & Education	3,000	1,565	3,000	Seminars & Supervisor Training, PRIA Conference	3,000	3,000	3,000
6513	Leases & Service Agreements	181,942	67,379	184,200	ACS contract (with maintenance.) Lease copy machines. (2) Plan machine contract. Water Cooler Parking Leases for 11 vehicles for \$130+ Postage Meter lease/maintenance Time Warner Cable Records retention	184,200	184,200	184,200
6800	Telephone & Communication	8,280	4,187	7,000	Telephone exp at Pearl Street @ \$300 month Time warner \$390 month	7,000	7,000	7,000
	TOTAL O&M	242,422	82,121	231,900	TOTAL	231,900	231,900	231,900
	CAPITAL OUTLAY							
7350	Office Equipment	4,000	1,817	4,000	Plan cabinets , Bookcases, stools and fatigue mats	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	4,000	1,817	4,000	TOTAL	4,000	4,000	4,000
	TOTAL DEEDS	816,812	376,647	774,740	TOTAL	774,740	774,740	778,326
				(42,072)		(42,072)	(42,072)	(38,486)
				-5.2%		-5.2%	-5.2%	-4.7%

REGISTRY OF DEEDS



Registry of Probate

John O'Brien, Registrar

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

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
Prob	390,024	438,503	420,000	420,000
Prob	39,440	40,900	35,000	40,000
Prob	19,355	24,233	20,000	20,000
Prob	10,207	7,765	8,000	8,000
Prob	27,694	18,685	18,000	18,000
Prob	\$ 486,720	\$ 530,086	\$ 501,000	\$ 506,000

EXPENSES

2015

Labor	O&M	Capital	TOTAL
398,934	128,024	-	528,458

Statistics

<u>Some general statistics:</u>	<u>Cases</u>
Probated Estates	1,000
Guardianships	300
Name Changes	300
Adoptions	200
Annual types of cases:	<u>1,800</u>

Personnel

PROBATE	Full Time	Part Time
REGISTER OF PROBATE	1	
DEPUTY REGISTER	1	
CLERK II	3	
JUDGE OF PROBATE	1	
LEGAL SECRETARY	1	
	7	

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE									
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120	Wages & Salaries (FT)	269,581	272,330	282,661	143,559	293,269	293,269	293,269	293,269
5500	Employee Benefits & Taxes	80,310	84,452	95,011	48,734	102,995	102,995	102,995	105,665
	TOTAL PERSONNEL SERVICES	349,891	356,782	377,671	192,293	396,264	396,264	396,264	398,934
	OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	2,805	2,337	2,500	326	2,500	2,500	2,500	2,500
6301	Professional Services	10,967	11,549	16,000	4,441	16,000	16,000	16,000	16,000
6305	Stenographer - Transcripts	800	-	500	945	500	500	500	500
6306	Attorneys - Court Appointed	26,244	35,216	30,000	8,905	35,000	30,000	30,000	30,000
6401	Insurance- Liability	376	387	349	172	349	349	349	349
6500	Office Supplies	4,586	3,782	6,500	2,153	6,500	6,500	6,500	6,500
6505	Printing & Engraving	2,055	2,226	3,000	740	3,000	3,000	3,000	3,000
6506	Postal Expenses	6,380	6,733	8,400	3,404	8,400	8,400	8,400	8,400
6507	Advertising	6,742	7,159	10,000	2,777	10,000	10,000	10,000	10,000
6508	Dues	575	525	500	250	500	500	500	500
6509	Books, Periodicals, & Subscriptions	2,278	2,881	3,000	1,882	3,000	3,000	3,000	3,000
6512	Training, Education, & Seminars	-	737	1,500	-	1,500	1,500	1,500	1,500
6513	Leases & Service Agreements	2,354	5,839	8,300	4,672	8,300	8,300	8,300	8,300
6610	Office Equipment Repair	-	-	1,000	-	1,000	1,000	1,000	1,000
6700	Abstract Fees	8,599	10,115	9,975	5,932	9,975	9,975	9,975	9,975
6800	Telephone & Communication	1,555	1,014	3,500	236	3,500	3,500	3,500	3,500
6807	Visitor Expenses	21,806	27,522	23,000	10,703	23,000	23,000	23,000	23,000
	TOTAL O&M	98,122	118,022	128,024	47,539	133,024	128,024	128,024	128,024
	CAPITAL OUTLAY								
7325	Furniture & Fixtures		1,984	500	420	500	500	500	500
7350	Office Equipment	-	1,000	1,000	-	1,000	1,000	1,000	1,000
7355	Computer Hardware			-	-	-	-	-	-

REGISTRY OF PROBATE

DEPARTMENTAL BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	TOTAL CAPITAL OUTLAY	-	2,984	1,500	420	1,500	1,500	1,500	1,500
	TOTAL DEPARTMENT	448,013	477,788	507,195	240,252	530,788	525,788	525,788	528,458
						23,593	18,593	18,593	21,263
						4.7%	3.7%	3.7%	4.2%

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

11-108 DEPARTMENT: REGISTRY OF PROBATE								
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
PERSONNEL								
5120	Wages & Salaries (FT)	282,661	143,559	293,269	Wages for full-time departmental staff.	293,269	293,269	293,269
5510	Health Insurance	60,753	30,355	64,755		64,755	64,755	67,425
5520	Retirement	6,214	3,533	7,424		7,424	7,424	7,424
5530	Social Security	21,624	11,071	22,435		22,435	22,435	22,435
5540	Workers Comp	1,016	632	1,016		1,016	1,016	1,016
5560	Deferred Comp	5,404	3,143	7,365		7,365	7,365	7,365
5500	Employee Benefits & Taxes	95,011	48,734	102,995	Benefits and taxes for departmental employees.	102,995	102,995	105,665
	TOTAL PERSONNEL SERVICES	377,671	192,293	396,264	TOTAL	396,264	396,264	398,934
OPERATIONS & MAINTENANCE								
6130	Transportation & Lodging	2,500	326	2,500	Direct travel expenses related to judicial conferences, educational sysposia, seminars and workshops, plus community outreach trips	2,500	2,500	2,500
6301	Professional Services	16,000	4,441	16,000	Paralegal Services for the Judge of Probate Increasing Work Load	16,000	16,000	16,000
6305	Stenographer - Transcripts	500	945	500	Expenses for recording and transcription	500	500	500
6306	Attorneys - Court Appointed	30,000	8,905	35,000	Appointed counsel for unprotected wards in judicial proceedings-Maine law requirement	30,000	30,000	30,000
6401	Insurance- Liability	349	172	349	Department Liability Insurance premium	349	349	349
6500	Office Supplies	6,500	2,153	6,500	Paper, electronic storage media, toner, docket pages, case folders and label system, r reproduction supplies, office sundries	6,500	6,500	6,500

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6505	Printing & Engraving	3,000	740	3,000	Printing of official probate and court forms for resale: general office printing, including letterhead, envelopes, will security labels, receipts, forms, cards: public information and education materials and brochures	3,000	3,000	3,000
6506	Postal Expenses	8,400	3,404	8,400	Postage	8,400	8,400	8,400
6507	Advertising	10,000	2,777	10,000	Newspaper legal notice advertising, employment-recruitment advertising	10,000	10,000	10,000
6508	Dues	500	250	500	Professional organization dues, including:Registers Association, Judge groups etc.	500	500	500
6509	Books, Periodicals, & Subscriptions	3,000	1,882	3,000	Bar Directory, Law books and statutes updates Probate, Family Law, Civil Proc books,	3,000	3,000	3,000
6512	Training, Education, & Seminars	1,500	-	1,500	Continuing legal education seminars	1,500	1,500	1,500
6513	Leases & Service Agreements	8,300	4,672	8,300	Photo copier Web Hosting Icon Support	8,300	8,300	8,300
6610	Office Equipment Repair	1,000	-	1,000	adding many scanners	1,000	1,000	1,000
6611	Computer Repair				Repair allowance for computers			
6700	Abstract Fees	9,975	5,932	9,975	Required recording fees for Register of Deeds for deed transfers concerning probated estates-prices increased 33%	9,975	9,975	9,975

REGISTRY OF PROBATE

LINE ITEM BUDGET JUSTIFICATION

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6800	Telephone & Communication	3,500	236	3,500	Local and long distance telephone charges, mobile telephone services, radio paging services for on call response	3,500	3,500	3,500
6807	Visitor /Fingerprint Expe	23,000	10,703	23,000		23,000	23,000	23,000
		-	-	-		-	-	-
	TOTAL O&M	128,024	47,539	133,024	TOTAL	128,024	128,024	128,024
	CAPITAL OUTLAY							
7325	Furniture & Fixtures	500	420	500	Judges chambers, lights, chair paint	500	500	500
7350	Office Equipment	1,000	-	1,000	Court Recording	1,000	1,000	1,000
7355	Computer Hardware	-	-	-	Court Recording	-	-	-
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	1,500	420	1,500	TOTAL	1,500	1,500	1,500
	TOTAL PROBATE	507,195	240,252	530,788	TOTAL	525,788	525,788	528,458
				23,593		18,593	18,593	21,263
				4.7%		3.7%	3.7%	4.2%

REGISTRY OF PROBATE



Sheriff's Office-Administration

Kevin Joyce , Sheriff

Administration and support services are responsible for providing administrative services to all aspects of the Sheriff's Office. Areas included are the Office of the Sheriff, Chief Deputy, Administrative Investigator, and Business Office. The administration focuses on the managerial needs of the organization, while the Business Office supports the financial coordination of the entire department

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
SHER	64,648	43,349	65,000	65,000
	\$ 64,648	\$ 43,349	\$ 65,000	\$ 65,000

EXPENSES

2015

Labor	O&M	Capital	TOTAL
730,189	253,113	4,000	987,302

Objectives

Coordinate agendas and provide analysis for all Sheriff Office Activities
Provide leadership for strategic planning and budget development and implementation
Lead and coordinate Sheriff initiatives for more contracts with communities for cost efficient, effective delivery of law enforcement services.

Personnel

SHERIFF
 CHIEF DEPUTY
 ADMINISTRATIVE INVESTIGATOR
 INMATE COMM CLERK
 EXECUTIVE ASSISTANT
 INVESTIGATIONS CLERK
 RECEPTION/CLERK
 CAPTIAN-SUPPORT SERVICES
 ACCREDITATION COORD
 ADMINISTRATIVE ASST.

Full Time	Part Time
1	
1	
1	
1	
1	
2	1
1	
1	
1	
1	
11	1

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF				ACTIVITY CENTER: ADMINISTRATION/ SUPPORT SERVICES					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120-05	Wages & Salaries (FT)	431,324	482,188	496,756	292,263	511,466	511,466	511,466	532,236
5205-05	Wages & Salaries (PT)	22,231	20,949	20,770	11,715	20,770	20,770	20,770	-
5401-05	Overtime	75	1,259	1,000	383	1,000	1,000	1,000	1,000
5500-05	Employee Benefits & Taxes	126,233	150,864	171,853	96,313	196,953	196,953	196,953	200,188
	TOTAL PERSONNEL SERVICES	579,863	655,260	690,379	400,673	730,189	730,189	730,189	733,424
	OPERATIONS & MAINTENANCE								
6130-05	Transportation & Lodging	3,795	6,530	8,000	2,964	12,000	11,000	11,000	11,000
6131-05	Gas, Oil, & Grease	11,763	10,325	11,000	4,419	11,200	11,200	11,200	11,200
6301-05	Professional Services	17,565	11,249	12,300	1,270	11,300	11,300	11,300	11,300
6302-05	Legal Services	7,234	17,708	20,000	5,008	20,000	20,000	20,000	20,000
6401-05	Insurance - Liability	49,595	51,839	68,983	34,023	68,983	68,983	68,983	68,983
6402-05	Insurance- Vehicle	17,555	18,350	24,418	12,366	24,418	24,418	24,418	24,418
6500-05	Office Supplies	12,242	16,307	15,000	3,642	14,000	14,000	14,000	14,000
6505-05	Printing & Engraving	6,850	9,499	9,000	370	9,000	9,000	9,000	9,000
6506-05	Postal Expenses	5,203	4,546	5,000	1,495	5,000	5,000	5,000	5,000
6507-05	Advertising	15,557	10,227	7,000	1,688	7,000	7,000	7,000	7,000
6508-05	Dues	2,867	3,682	4,000	4,018	4,000	4,000	4,000	4,000
6509-05	Books, Periodicals, & Subscriptions	9,557	6,165	7,000	4,874	6,000	6,000	6,000	6,000
6511-05	Equipment Rental	8,981	10,274	10,212	5,620	10,712	10,712	10,712	10,712
6512-05	Training, Education, & Seminars	5,086	5,398	12,000	2,321	12,000	12,000	12,000	12,000
6800-05	Telephone & Communication	38,418	22,754	30,000	11,699	46,000	30,000	30,000	30,000
6908-05	Clothing- Uniforms	5,108	6,724	7,000	750	7,000	7,000	7,000	7,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6910-05	Criminal Investigation	1,623	880	1,500	658	1,500	1,500	1,500	1,500
	TOTAL O&M 212,457	218,999	212,457	252,413	97,185	270,113	253,113	253,113	253,113
	CAPITAL OUTLAY								
7350-05	Office Equipment	3,064	3,969	4,000	-	4,000	4,000	4,000	4,000
	TOTAL CAPITAL OUTLAY	3,064	3,969	4,000	-	4,000	4,000	4,000	4,000
	TOTAL ACTIVITY CENTER	801,926	871,686	946,792	497,858	1,004,302	987,302	987,302	990,537
						57,510	40,510	40,510	43,745
						6.1%	4.3%	4.3%	4.6%

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: ADMINISTRATION & SUPPORT SERVICES						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES							
5120-05	Wages & Salaries (FT)	496,756	292,263	511,466	Wages for full-time departmental staff.	511,466	511,466	511,466
5205-05	Wages & Salaries (PT)	20,770	11,715	20,770	Wages for part-time departmental staff. SD	20,770	20,770	20,770
5401-05	Overtime	1,000	383	1,000	Wages for required overtime work. Includes	1,000	1,000	1,000
5510	Health Insurance	91,436	47,846	104,628		104,628	104,628	107,863
5520	Retirement	24,727	13,158	31,566		31,566	31,566	31,566
5530	Social Security	39,667	23,176	40,793		40,793	40,793	40,793
5540	Workers Comp	12,687	7,888	12,687		12,687	12,687	12,687
5560	Deferred Comp	3,336	4,244	7,279		7,279	7,279	7,279
					Benefits			
5500-05	Employee Benefits & Taxes	171,853	96,313	196,953	Taxes and benefits for departmental employees.	196,953	196,953	200,188
	TOTAL PERSONNEL SERVICES	690,379	400,673	730,189	TOTAL	730,189	730,189	733,424
	OPERATIONS & MAINTENANCE							
6130-05	Transportation & Lodging	8,000	2,964	12,000	Departmental mileage and travel expenses *CALEA.	11,000	11,000	11,000
6131-05	Gas, Oil, & Grease	11,000	4,419	11,200	To provide gas for vehicles assigned to the administration bureau. (2986 gal @\$3.75).	11,200	11,200	11,200
6301-05	Professional Services	12,300	1,270	11,300	Polygraph and psych testing. Transcription services emergency needs. Pre-employment Medical Evals - \$4100.	11,300	11,300	11,300
6302-05	Legal Services	20,000	5,008	20,000	To provide legal advice and representation in preparing and presenting cases of employee misconduct for all activity centers.	20,000	20,000	20,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6401-05	Insurance - Liability	68,983	34,023	68,983	Provides departmental share of liability insurance.	68,983	68,983	68,983
6402-05	Insurance- Vehicle	24,418	12,366	24,418	Fleet insurance needs through current carrier.	24,418	24,418	24,418
6500-05	Office Supplies	15,000	3,642	14,000	General Administrative needs from pens to paper.	14,000	14,000	14,000
6505-05	Printing & Engraving	9,000	370	9,000	Generic printing needs of the department from business cards to letterhead and includes recognition program (coins, community policing).	9,000	9,000	9,000
6506-05	Postal Expenses	5,000	1,495	5,000	Departmental postage expenses & rate increase. Postage meter rental 171x4. Postage meter maintenance agreement.	5,000	5,000	5,000
6507-05	Advertising Expense	7,000	1,688	7,000	Recruiting and other necessary advertisements for Sheriff's Office.	7,000	7,000	7,000
6508-05	Dues	4,000	4,018	4,000	Funding to continue affiliation with local police and law enforcement organizations, CALEA, and support networks. Assoc.: Maine Sheriff Assoc., Maine Chief of Police, National Sheriff's Assn., American Jail Assoc., International Associations.	4,000	4,000	4,000
6509-05	Books, Periodicals, & Subscriptions	7,000	4,874	6,000	Legal reference material, new title updates. Clear search database for LEC. Telestaff Maintenance	6,000	6,000	6,000

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6511-05	Equipment Rental	10,212	5,620	10,712	Rental of equipment used in the facility. Base rental for copiers (2) 426 x 12. Naples Copier. Copier fees based on estimated copies. Circuit to tie to ME Public Safety for data.	10,712	10,712	10,712
6512-05	Training, Education, & Seminars	12,000	2,321	12,000	Ongoing educational needs (usually outside the facility). Includes 1 to Southern Police Inst for Command Officers Development. Administrative support task development training at 7 Educational reimbursements for dept. Administration. Law Enforcement.	12,000	12,000	12,000
6800-05	Telephone & Communication	30,000	11,699	46,000	Telephone services. In-State/Out State service. Wireless Phone Services Replacement-wireless equipment. Substation service. Phone maintenance. Pagers for key personnel \$142 X 12.	30,000	30,000	30,000
6908-05	Clothing- Uniforms	7,000	750	7,000	Provided to staff.	7,000	7,000	7,000
6910-05	Criminal Investigation	1,500	658	1,500	General expenses for investigations including CD/DVD, batteries (Internal investigations).	1,500	1,500	1,500

ADMINISTRATION/ SUPPORT SERVICES

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
		-	-	-	Film, film processing, fingerprinting pads, fingerprinting materials, & chemicals used in the investigation process.	-	-	-
	TOTAL O&M	252,413	97,185	270,113	TOTAL	253,113	253,113	253,113
	CAPITAL OUTLAY							
7350-05	Office Equipment	4,000		4,000	Misc replacement of broken/worn furniture.	4,000	4,000	4,000
		-	-	-		-	-	-
	TOTAL CAPITAL OUTLAY	4,000	-	4,000		4,000	4,000	4,000
	TOTAL ADMIN/ SUPPORT SERVICES	946,792	497,858	1,004,302	TOTAL	987,302	987,302	990,537
				57,510		40,510	40,510	43,745
				6.1%		4.3%	4.3%	4.6%

ADMINISTRATION/ SUPPORT SERVICES



Sheriff's Office- Law Enforcement

Kevin Joyce, Sheriff

The Law Enforcement Division maintains the responsibility to protect life, and welfare of residents of the County. As evidence of this commitment the agency patrols assigned neighborhoods, implements community policing initiatives, investigates crimes, arrests suspected violators, maintains hostage response teams, provides emergency services, maintains search and rescue teams, and supports other agencies throughout Cumberland County.

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
LEC			-	
ENTERPRISE				1,278,945
				\$ 1,278,945

EXPENSES

2014

Labor	O&M	Capital	TOTAL
3,958,107	657,253	374,167	4,989,527
ENTERPRISE			1,278,945
TOTAL DEPT.			6,268,472

Enterprise Fund:

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

Statistics

Department includes Patrol and Detectives
Patrol deputies respond to approx 24,000 calls annually
Detectives investigate approx. 700 cases per year

The department performs, crime scene investigation
polygraph exams, community policing, accident
reconstruction, marine patrol, OUI roadblocks,
license and OAS activities, drug investigations,
maintain local sex offender registry, works with
local television to promote "fugitive files"

The Department has 13 contracts with
communities and school districts for police
services

Personnel

Regular

Grant & Contract

	Full Time	Part Time	Full Time	Part Time
CAPTAIN	2			
LIEUTENANT	3			
SERGEANT	7			
DEPUTY	19		15	3
DETECTIVE	8		1	
COMPLAINT OFFICER	1			
CRIME ANALYST	1			
	41	0	16	3

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF				ACTIVITY CENTER: LAW ENFORCEMENT					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
PERSONNEL SERVICES									
5120-06	Wages & Salaries (FT)	1,851,589	1,896,862	2,081,841	994,906	2,273,952	2,273,952	2,273,952	2,273,952
				140,432		70,767	70,767	70,767	70,767
5401-06	Overtime	514,044	616,131	429,600	342,560	438,192	438,192	438,192	438,192
5500-06	Employee Benefits & Taxes	862,552	976,387	1,107,300	544,846	1,182,116	1,182,116	1,182,116	1,175,196
	TOTAL PERSONNEL SERVICES	3,228,185	3,489,380	3,759,173	1,882,311	3,965,027	3,965,027	3,965,027	3,958,107
OPERATIONS & MAINTENANCE									
6130-06	Transportation & Lodging	12,354	8,835	12,000	3,036	12,000	12,000	12,000	12,000
6131-06	Gas, Oil, & Grease	209,203	221,958	200,000	105,820	289,271	266,000	266,000	266,000
6232-06	Mobile Radio Repair	3,918	6,881	13,500	3,800	13,500	13,500	13,500	13,500
6501-06	Training Supplies	26,970	16,219	27,450	10,456	37,550	33,000	33,000	33,000
6509-06	Books, Periodicals, & Subscriptions	510	4,411	4,000	749	4,000	4,000	4,000	4,000
6512-06	Training, Education, & Seminars	153,422	105,137	207,600	16,042	207,600	207,600	207,600	207,600
6905-06	Medical Supplies	-	-	3,000	2,364	3,500	3,500	3,500	3,500
6908-06	Clothing- Uniforms	35,317	44,821	50,000	19,214	50,000	50,000	50,000	50,000
6910-06	Criminal Investigation	44,026	36,231	48,153	35,215	48,153	48,153	48,153	48,153
6911-06	Canine Supplies & Equipment	6,327	11,133	11,000	4,697	10,000	10,000	10,000	10,000
6950-06	CALEA Expenses			5,500		9,500	9,500	9,500	9,500
	TOTAL O&M	492,047	455,626	582,203	201,393	685,074	657,253	657,253	657,253
CAPITAL OUTLAY									
7345-06	Vehicles	108,129	173,498	286,771		316,371	316,371	316,371	316,371
7350-06	Office Equipment	2,975	6,703	8,900	498	7,900	7,900	7,900	7,900
7360-06	Employee Safety Equipment	28,230	32,985	19,096	18,660	36,346	23,396	23,396	23,396
	Dive Team			2,500		3,500	2,500	2,500	2,500
	Emergency Services Unit			17,000		16,000	16,000	16,000	16,000
	Community Policing			8,000		8,000	8,000	8,000	8,000
	TOTAL CAPITAL OUTLAY	139,334	213,186	342,267	19,158	388,117	374,167	374,167	374,167
	TOTAL ACTIVITY CENTER	3,859,566	4,158,192	4,683,643	2,102,863	5,038,218	4,996,447	4,996,447	4,989,527
						354,575	312,804	312,804	305,884
						7.6%	6.7%	6.7%	6.5%

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF		ACTIVITY CENTER: LAW ENFORCEMENT						
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
5120-06	PERSONNEL SERVICES Wages & Salaries (FT)	2,081,841 140,432	994,906	2,273,952 70,767	Wages for full-time departmental staff. Add Detective Position plus benefits	2,273,952 70,767	2,273,952 70,767	2,273,952 70,767
5401-06	Overtime	429,600	342,560	438,192	Wages for required overtime for coverage of vacations, sickness, holiday, worker's compensation, disability, etc., contract holiday changes.	438,192	438,192	438,192
5510	Health Insurance	630,145	298,970	671,209		671,209	671,209	664,289
5520	Retirement	201,908	92,648	219,079		219,079	219,079	219,079
5530	Social Security	192,125	101,585	207,479		207,479	207,479	207,479
5540	Workers Comp	79,671	49,534	79,671		79,671	79,671	79,671
5560	Deferred Comp	3,451	2,109	4,678		4,678	4,678	4,678
5500-06	Employee Benefits & Taxes	1,107,300	544,846	1,182,116	Benefits and taxes for departmental employees.	1,182,116	1,182,116	1,175,196
	TOTAL PERSONNEL SERVICES	3,759,173	1,882,311	3,965,027	TOTAL	3,965,027	3,965,027	3,958,107
6130-06	OPERATIONS & MAINTENANCE Transportation & Lodging	12,000	3,036	12,000	To pay Sheriffs office expenses for required travel (training, firearms training, etc.). Includes overnight lodging, meals, tolls, and other costs incidental to travel.	12,000	12,000	12,000
6131-06	Gas, Oil, & Grease	200,000	105,820	289,271	To provide gas for vehicles assigned to the law enforcement bureau. (increased cost of gasoline use of 77,139 gals at \$3.45).	266,000	266,000	266,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6232-06 New	Mobile Radio Repair Electronic Equipment Repair	13,500	3,800	13,500	Fund repairs for all mobile and portable radios the Sheriff's Office (Approx 100 radios). Radar Calibration. Accident Reconstruction cables/license.	13,500	13,500	13,500
6501-06	Training Supplies	27,450	10,456	37,550	Required firearm training. 40 Cal Duty Law Enforcement, ESU (Reg&night) - \$12800 +10000 = \$22800. Shotgun - \$800. Rifle 223 cal - \$900. Rifle .308 cal - \$650. 9mm - \$500. Targets, range rental, lumber - \$2700. Power DMS - \$2000. Taser cartridges and download equipment - \$7200.	33,000	33,000	33,000
6509-06	Books, Periodicals, & Subscriptions	4,000	749	4,000	Law enforcement statute literature required by law. incl. LEOM's and Street Smarts. Maintain ongoing yearly needs. New Title 29 and 17A updates .	4,000	4,000	4,000
6512-06	Training, Education, & Seminars	207,600	16,042	207,600	Provide all in-house certifications and State, Academy, or Federally required training. 2 officers x 40 hrs/week x 18 weeks x 40.00. Mandatory minimums of 20 hrs. 40 officers X 20 hrs (MCJA) X 40. 6 officers X 20 hrs (MCJA) X \$18 reserves. Canine Advanced Training 2 @ 115hrs*\$40.00.	207,600	207,600	207,600

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
					CALEA training (40 dep*10 hrsx\$40) accreditation required \$16000. 13 officers X 10 hrs (CALEA) X \$40 CID/Civil \$5200. Canine Handler training-3 Dep x 240 hrs x \$40 \$4800. Accident reconstruction training (3 wk x40x \$40) \$5800. ESU Training (6x192hrs./yr.x40) \$46080. ESU Practical Scenarios (1) (15x8x\$40). LeadershipTraining. Dive team training (4x\$40x96 hrs/month) \$15360.			
6905-06	Medical Supplies	3,000	2,364	3,500	Mandatory inoculation for: Hepatitis B, TB,PPE equip.	3,500	3,500	3,500
6908-06	Clothing- Uniforms	50,000	19,214	50,000	Provided to staff under ongoing contract, increased due to staff turnover, including clothing allow/ CID.	50,000	50,000	50,000
6910-06	Criminal Investigation	48,153	35,215	48,153	For drug analysis, lab supplies and chemicals used in the booking process. "Buy Money" for Investigations. Metro Forensic Unit \$32,650.	48,153	48,153	48,153
6911-06	Canine Supplies & Equipment	11,000	4,697	10,000	General supplies for canine requirements. Food, equipment, Boarding of K9 Dogs and medical expenses for dog (drug search, article search, tracking) - \$10,000. Canine Replacement - \$0.00 Insurance (Major Medical/Routine Care).	10,000	10,000	10,000

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
6950-06	CALEA Expenses	5,500		9,500	CALEA Expenses. Onsite assesement - \$4000.	9,500	9,500	9,500
		-	-	-		-	-	-
	TOTAL O&M	582,203	201,393	685,074	TOTAL	657,253	657,253	657,253
	CAPITAL OUTLAY							
7345-06	Vehicles	23,500	104,194	23,500	Cost of reinstalling all equipment on new vehicle; on old vehicle remove decals, repaint, repair rust, and refurbish. New light bars-on other rotation.	23,500	23,500	23,500
		47,732			Vehicle lease for the 2011 package.			
		59,951		59,951	Vehicle lease for the 2012 package.	59,951	59,951	59,951
		50,000		55,200	Vehicle fit up - 8 new vehicles @ \$6900.	55,200	55,200	55,200
		-						
		172,200		189,000	6- 4x2 Tahoes - \$31,500. ea	189,000	189,000	189,000
		32,200		33,000	1- 4x4 SUV @ \$33,000.	33,000	33,000	33,000
		19,000		25,800	1 - CID Cruiser @ \$25,800.	25,800	25,800	25,800
		(117,812)		(70,080)	Minus existing Non-Debt CIP.	(70,080)	(70,080)	(70,080)
		286,771		316,371		316,371	316,371	316,371
7350-06	Office Equipment	8,900	498	7,900	Replace broken and worn out equipment. Internet access for 4 substations at \$50 month.	7,900	7,900	7,900
7360-06	Employee Safety Equipment	19,096	18,660	36,346	Equipment for employees that enhance Department and public safety. 13- protective safety vests@ \$550 each \$7150. Replacement equipment (2 radar units) \$5200.	23,396	23,396	23,396

LAW ENFORCEMENT

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	Dive Team	2,500		3,500	2 AR 15 - \$1800. Small item electronics - \$1500. 2 portable radio units P25 - \$2630. 2 Mobile Radios - \$3316. 2 Glock - \$800. 2 - Shotguns @ \$500.00 each = \$1000. Dive Team Equipment (tanks, resp, wet suit replaced). Tank fills = \$3000 per year incl. inspection, cert., etc.	2,500	2,500	2,500
	Emergency Services Unit	17,000		16,000	Replace ESU Equipment (smoke canister, short/long range ammo, non lethal rounds, distraction reloads) - \$6000. Miscellaneous equipment \$9000 Night Vision Scope Batteries - \$1000.	16,000	16,000	16,000
	Community Policing	8,000		8,000	Misc. equipment VIPS and Explorers - \$5000. Honor Guard - \$3000.	8,000	8,000	8,000
		-	-	-	Total	-	-	-
	TOTAL CAPITAL OUTLAY	342,267	123,352	388,117	45,850 TOTAL	374,167	374,167	374,167
	TOTAL LAW ENFORCEMENT	4,683,643	2,207,056	5,038,218	TOTAL	4,996,447	4,996,447	4,989,527
				354,575		312,804	312,804	305,884
				7.6%		6.7%	6.7%	6.5%

ENTERPRISE ACTIVITIES TOTAL	1,542,106
OVERALL DEPARTMENTAL EXPENSES	6,538,553

LAW ENFORCEMENT

Enterprise Activities-Law Enforcement

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has contracts with towns and organizations interested in securing enhanced service. Contracts provide equipment and salaries for Patrol officers located within the town.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Acct #	Sheriff's Office Services	PERIOD	EMPLOYEES	2014/15	2014/15
				REVENUES	EXPENSES
	FULL TIME CONTRACTS				
21203	Town of Harpswell	4/1 to 3/31	3	351,014	351,014
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	223,020	223,020
21204	Town of Harrison	7/1 to 6/30	1	88,063	88,063
21212	Town of Standish	7/1 to 6/30	5.5	497,271	497,271
21207	SAD #6	9/1 to 6/30	1	55,904	55,904
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	2	124,704	124,704
21254	Domestic Violence Investigator	1/1 to 12/31	1	74,998	74,998
	Town of Gray	7/1 to 6/30	1	82,476	82,476
	TOTAL FULL-TIME CONTRACTS		16.5	1,497,450	1,497,450
	SUMMER CONTRACTS		Part Time		
21215	Long Island	Summer	1	23,601	23,601
	Town of Chebeague	Summer	1	21,055	21,055
	TOTAL SUMMER CONTRACTS		2	44,656	44,656
TOTAL FROM NON-BUDGET ACTIVITIES				1,542,106	1,542,106

Enterprise Activities-Facilities

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has a contract with the State of Maine to provide custodial and maintenance needs for the court addition,

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

	State Court Custodial Program	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	227,394	227,394
			Supply	84,209	84,209
	TOTAL FROM NON-BUDGET ACTIVITIES			311,603	311,603

Enterprise Activities-Executive Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

2015 Will be the 2nd year for the county Office of Regional Assessing, and as such, revenues and expenses are still very much in flux as new towns are added. The budget shown assumed 5 towns involved, but this amount could change during the year. All operating costs will be 100% reimbursed by the towns that participate in this service

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Regional Assessing		PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21227	Regional Assessing fees paid according to contracts with participating Municipalities	1/1 to 12/31	3	384,443	384,443
Revenues (Estimated breakdown)			Expenses		
	Town of Cumberland	\$	70,035	Lead Assessor	\$ 98,850
	Town of Falmouth	\$	139,259	Assistant Assessor	\$ 66,300
	Town of Yarmouth	\$	95,149	Appraiser	\$ 42,800
	Town of Casco	\$	44,000	Benefits	\$ 82,835
	5th Town (in negotiations)	\$	40,000	Vision Software	\$ 30,000
	Total Revenues	\$	388,443	Assessing Maps	\$ 25,000
				All other	\$ 42,658
				Total Costs	\$ 388,443

Enterprise Activities-Civil Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County uses "outside civil deputies" to service the smaller communities located in the County. They work in "on call status" depending upon the volume of paperwork. Their expenses are reimbursed directly from the attorney payments.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

21255					
	Outside Civil Deputies	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	Outside Civil Deputies are paid through the County but work independently in conjunction with our in house Civil Department. Their compensation is paid by users of the civil service activities	1/1 to 12/31	6	260,000	260,000

GRANTS AND OTHER FUNDING- EMA

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The Cumberland County EMA has been given approval by the Cumberland County Local Emergency Planning Committee to compensate an employee who will complete tasks associated with SARA Title III and MRSA Title 37B, The Cumberland County LEPC receives stipends from the State of Maine through inventory and use fees from industries with Cumberland County which use, produce and store hazardous and extremely hazardous substances. The program has been in effect since the fall of 2006.

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
EMA	LEPC Emergency Planning Assistant	1/1 to 12/31	1		
EMA	Homeland security Personnel Support Grant	1/1 to 12/31	1	-	-
	TOTAL GRANT FUNDED PROGRAMS		2	-	-

GRANTS AND OTHER FUNDING- Executive Office**Federally Funded Community Development Block Grant**

Aaron Shapiro, County Community Development Director

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The County has access to funds from Federal grants (CDBG) which allows for the hiring of personnel to perform activities under the grant. Cumberland County is the only county in New England to have established "Urban County" receiving annual Community Development Block Grant funds. The County works collaboratively with a municipal oversight committee (MOC) to oversee programs

	Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	HUD CDBG Program Grant for	7/1 to 6/30	1	1,435,000	1,435,000
	CDBG-R Recovery Act Funds	1/1 to 12/31			
	Homeless Prevention Rapid Recovery Act HPRP	1/1 to 12/31			
	Neighborhood Stabilization Program	1/1 to 12/31			
				1,435,000	1,435,000

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	161,905	161,905
51352	Drug Free Communities (DFC)	1/1 to 12/31	1.5	150,086	150,086
51264	COPS Fast program	1/1 to 12/31	1	75,107	75,107
	TOTAL GRANT FUNDED PROGRAMS		2.5	387,098	387,098



Sheriff's Office-Civil Division

Kevin Joyce, Sheriff

The Civil Processing Division services documents through the Sheriff's Department to individuals throughout the County. A key aspect of the division is the record keeping and review that ensures process serving is complete in every case. Documents involved in the civil process include civil complaints, summonses, divorce complaints, notices to quit, forcible entry and detainees, subpoenas, debtor capias, petitions, motions and orders.

REVENUES

	2012 Actual	2013 Actual	2013 Budget	2015 Budget
CIV	343,553	258,607	300,000	300,000
				\$ 300,000

EXPENSES

2015

Labor	O&M	Capital	TOTAL
252,638	47,583	750	300,971

Enterprise Fund:

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

Statistics

The Civil Division of the Sheriff's Office served approximately 10,000 services per year
(See above list for types of services)

Areas served from this office:

Portland
South Portland
Cape Elizabeth
Scarborough
Westbrook
Windham

Other areas served by "outside enterprise deputies"

Personnel

ADMINISTRATIVE CIVIL DEPUTY
CIVIL DEPUTY

Full Time	Part Time	ENTERPRISE
1		
3		6
4	0	6

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF				ACTIVITY CENTER: CIVIL PROCESS					
ACCT #	ACCOUNT DESCRIPTION	2011 Actual	2012 Actual	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	PERSONNEL SERVICES								
5120-08	Wages & Salaries(FT)	182,796	185,371	186,234	93,435	192,323	192,323	192,323	192,323
5500-08	Employee Benefits & Taxes	58,050	61,600	65,662	33,667	60,959	60,959	60,959	60,315
	TOTAL PERSONNEL SERVICES	240,846	246,971	251,896	127,102	253,282	253,282	253,282	252,638
	OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	22,078	21,794	29,960	11,069	29,960	29,960	29,960	29,960
6500-08	Office Supplies	1,232	1,944	2,500	439	1,750	1,750	1,750	1,750
6506-08	Postal Expenses	9,124	7,615	10,000	5,375	10,000	10,000	10,000	10,000
6509-08	Books, Periodicals, & Subscriptions		1,078	900	-	900	900	900	900
6513-08	Leases & Service Agreements	173	112	373	-	373	373	373	373
6800-08	Telephone & Communication	2,633	3,287	2,646	813	3,400	3,400	3,400	3,400
6908-08	Clothing- Uniforms	1,306	1,200	1,200	-	1,200	1,200	1,200	1,200
	TOTAL O&M	36,546	37,030	47,579	17,696	47,583	47,583	47,583	47,583
	CAPITAL OUTLAY								
7350-08	Office Equipment	-	-	900	-	750	750	750	750
	TOTAL CAPITAL OUTLAY	-	-	900	-	750	750	750	750
	TOTAL ACTIVITY CENTER	277,392	284,001	300,375	144,798	301,615	301,615	301,615	300,971
						1,239	1,239	1,239	595
						0.4%	0.4%	0.4%	0.2%

CIVIL PROCESS

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

11-106 DEPARTMENT: SHERIFF			ACTIVITY CENTER: CIVIL PROCESS					
ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
PERSONNEL SERVICES								
5120-08	Wages & Salaries (FT)	186,234	93,435	192,323	Wages for full-time Civil Deputies.	192,323	192,323	192,323
5510	Health Insurance	37,175	18,522	32,197		32,197	32,197	31,553
5520	Retirement	8,049	4,447	7,858		7,858	7,858	7,858
5530	Social Security	14,247	6,849	14,713		14,713	14,713	14,713
5540	Workers Comp	6,191	3,849	6,191		6,191	6,191	6,191
5560	Deferred Comp							
5500-08	Employee Benefits & Taxes	65,662	33,667	60,959	Benefits and taxes for Civil Deputies.	60,959	60,959	60,315
	TOTAL PERSONNEL SERVICES	251,896	127,102	253,282	TOTAL	253,282	253,282	252,638
OPERATIONS & MAINTENANCE								
6130-08	Transportation & Lodging	29,960	11,069	29,960	Mileage reimbursements for process serving.	29,960	29,960	29,960
6500-08	Office Supplies	2,500	439	1,750	Departmental office supplies including extra copy charges, special form printing, and business card printing for process serving.	1,750	1,750	1,750
6506-08	Postal Expenses	10,000	5,375	10,000	Postage fees for process serving.	10,000	10,000	10,000
6509-08	Books, Periodicals, & Subscriptions	900		900	Statute updates.	900	900	900
6513-08	Leases & Service Agreements	373		373	Pager rentals. (3)	373	373	373
6800-08	Telephone & Communication	2,646	813	3,400	Departmental phone expenses. Purchase Iphones (\$200*3=\$600)monthly data plans \$45 month *12 *3=\$1,620	3,400	3,400	3,400
6908-08	Clothing- Uniforms	1,200		1,200	Uniform and clothing expenses.- 3@\$400	1,200	1,200	1,200
	TOTAL O&M	47,579	17,696	47,583	TOTAL	47,583	47,583	47,583
CAPITAL OUTLAY								
7350-08	Office Equipment	900	-	750	Office equipment for Civil division.	750	750	750
							CIVIL PROCESS	

ACTIVITY CENTER BUDGET SUMMARY

COUNTY OF CUMBERLAND

ACCT #	ACCOUNT DESCRIPTION	2014 ADOPTED BUDGET	2014 Actual Expense	2015 BUDGET REQUEST	LINE ITEM BUDGET REQUEST JUSTIFICATION	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
	TOTAL CAPITAL OUTLAY	900		750	TOTAL	750	750	750
	TOTAL CIVIL PROCESS	300,375	144,798	301,615	TOTAL	301,615	301,615	300,971
				1,239		1,239	1,239	595
				0.4%		0.4%	0.4%	0.2%

ENTERPRISE ACTIVITIES TOTAL	260,000
OVERALL DEPARTMENTAL EXPENSES	560,971

♦

CIVIL PROCESS

Enterprise Activities-Law Enforcement

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has contracts with towns and organizations interested in securing enhanced service. Contracts provide equipment and salaries for Patrol officers located within the town.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Acct #	Sheriff's Office Services	PERIOD	EMPLOYEES	2014/15	2014/15
				REVENUES	EXPENSES
	FULL TIME CONTRACTS				
21203	Town of Harpswell	4/1 to 3/31	3	351,014	351,014
21216	Town of Harpswell-Marine Patrol	4/1 to 3/31	2	223,020	223,020
21204	Town of Harrison	7/1 to 6/30	1	88,063	88,063
21212	Town of Standish	7/1 to 6/30	5.5	497,271	497,271
21207	SAD #6	9/1 to 6/30	1	55,904	55,904
21225	Maine Drug Enforcement (Reimburse)	1/1 to 12/31	2	124,704	124,704
21254	Domestic Violence Investigator	1/1 to 12/31	1	74,998	74,998
	Town of Gray	7/1 to 6/30	1	82,476	82,476
	TOTAL FULL-TIME CONTRACTS		16.5	1,497,450	1,497,450
	SUMMER CONTRACTS		Part Time		
21215	Long Island	Summer	1	23,601	23,601
	Town of Chebeague	Summer	1	21,055	21,055
	TOTAL SUMMER CONTRACTS		2	44,656	44,656
TOTAL FROM NON-BUDGET ACTIVITIES				1,542,106	1,542,106

Enterprise Activities-Facilities

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County has a contract with the State of Maine to provide custodial and maintenance needs for the court addition,

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

	State Court Custodial Program	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21221	Custodian Floor/and maintenance	1/1 to 12/31	6	227,394	227,394
			Supply	84,209	84,209
	TOTAL FROM NON-BUDGET ACTIVITIES			311,603	311,603

Enterprise Activities-Executive Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

2015 Will be the 2nd year for the county Office of Regional Assessing, and as such, revenues and expenses are still very much in flux as new towns are added. The budget shown assumed 5 towns involved, but this amount could change during the year. All operating costs will be 100% reimbursed by the towns that participate in this service

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

Regional Assessing		PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
21227	Regional Assessing fees paid according to contracts with participating Municipalities	1/1 to 12/31	3	384,443	384,443
Revenues (Estimated breakdown)			Expenses		
	Town of Cumberland	\$	70,035	Lead Assessor	\$ 98,850
	Town of Falmouth	\$	139,259	Assistant Assessor	\$ 66,300
	Town of Yarmouth	\$	95,149	Appraiser	\$ 42,800
	Town of Casco	\$	44,000	Benefits	\$ 82,835
	5th Town (in negotiations)	\$	40,000	Vision Software	\$ 30,000
	Total Revenues	\$	388,443	Assessing Maps	\$ 25,000
				All other	\$ 42,658
				Total Costs	\$ 388,443

Enterprise Activities-Civil Division

This Enterprise/ Contract section is listed for informational purposes and is not part of the County Budget because operational expenses are offset by user charges/revenue.

The County uses "outside civil deputies" to service the smaller communities located in the County. They work in "on call status" depending upon the volume of paperwork. Their expenses are reimbursed directly from the attorney payments.

Per the Governmental Accounting Standards, " enterprise funds are to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges". (Definition per GASB Standards)

	Outside Civil Deputies	PERIOD	EMPLOYEES	2015	2015
				REVENUES	EXPENSES
21255	Outside Civil Deputies are paid through the County but work independently in conjunction with our in house Civil Department. Their compensation is paid by users of the civil service activities	1/1 to 12/31	6	260,000	260,000

GRANTS AND OTHER FUNDING- EMA

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The Cumberland County EMA has been given approval by the Cumberland County Local Emergency Planning Committee to compensate an employee who will complete tasks associated with SARA Title III and MRSA Title 37B, The Cumberland County LEPC receives stipends from the State of Maine through inventory and use fees from industries with Cumberland County which use, produce and store hazardous and extremely hazardous substances. The program has been in effect since the fall of 2006.

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
EMA	LEPC Emergency Planning Assistant	1/1 to 12/31	1		
EMA	Homeland security Personnel Support Grant	1/1 to 12/31	1	-	-
	TOTAL GRANT FUNDED PROGRAMS		2	-	-

GRANTS AND OTHER FUNDING- Executive Office**Federally Funded Community Development Block Grant**

Aaron Shapiro, County Community Development Director

This Grant and other Funding section is listed for informational purposes and is not part of the County Budget because expenses are offset by funds from other sources.

The County has access to funds from Federal grants (CDBG) which allows for the hiring of personnel to perform activities under the grant. Cumberland County is the only county in New England to have established "Urban County" receiving annual Community Development Block Grant funds. The County works collaboratively with a municipal oversight committee (MOC) to oversee programs

	Community Development Block Grant and Other Federal programs	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
	HUD CDBG Program Grant for	7/1 to 6/30	1	1,435,000	1,435,000
	CDBG-R Recovery Act Funds	1/1 to 12/31			
	Homeless Prevention Rapid Recovery Act HPRP	1/1 to 12/31			
	Neighborhood Stabilization Program	1/1 to 12/31			
				1,435,000	1,435,000

	GRANT FUNDED PROGRAMS	PERIOD	EMPLOYEES	2015 REVENUES	2015 EXPENSES
51286	Domestic Violence grant	1/1 to 12/31	0	161,905	161,905
51352	Drug Free Communities (DFC)	1/1 to 12/31	1.5	150,086	150,086
51264	COPS Fast program	1/1 to 12/31	1	75,107	75,107
	TOTAL GRANT FUNDED PROGRAMS		2.5	387,098	387,098

NON-DEPARTMENTAL DEBT SERVICE

COUNTY OF CUMBERLAND
FISCAL YEAR 2015

NON-DEPARTMENTAL & DEBT SERVICE										
ACCT #	ACCT #	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 FINAL BUDGET	2014 Actual	2015 BUDGET REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
		PRINCIPAL								
11-120	9112	2002 General Obligation Refunding Bonds Jail-	-	-	-	-	-	-	-	-
11-120	9113	2012-Civic Center Referendum Ref \$33M Payment		400,000	600,000		790,000	790,000	790,000	790,000
11-120	9108	2008 Debt Principal for Interoperability Referendum	85,000	85,000	85,000		85,000	85,000	85,000	85,000
11-120	9103	2003- Civic Center Revolving Bond -to Civic Ctr Page	170,301	170,301	170,301	314,550	170,301	170,301	170,301	170,301
11-120		2012-County Debt under Charter- Principal \$2.775M	-	330,000	330,000		320,000	320,000	320,000	320,000
		2014- County CIP Debt			100,000		150,000	150,000	150,000	150,000
		TOTAL BOND DEBT SERVICE	255,301	985,301	1,285,301	314,550	1,515,301	1,515,301	1,515,301	1,515,301
		INTEREST								
11-120	9212	2002 General Obligation Refunding Bonds Jail-	52,625	52,625	-	-	-	-	-	-
11-120	9213	2012-Civic Center Referendum Ref \$33M Interest	537,753	1,002,500	1,002,500	530,453	1,002,500	1,002,500	1,002,500	1,002,500
11-120	9208	2008 Debt Interest for Interoperability Referendum	67,681	64,069	60,456	30,288	60,456	60,456	60,456	60,456
11-120	9202	2003- Civic Center Revolving Bond - to Civic Ctr page	36,315	36,315	36,315		36,315	36,315	36,315	36,315
11-120		2012-County Debt under Charter- Interest \$2.775M	-	-	58,405		58,405	58,405	58,405	58,405
		2014- County CIP Debt			50,000		40,176	40,176	40,176	40,176
		TOTAL BOND DEBT INTEREST	694,374	1,155,509	1,207,676	560,741	1,197,852	1,197,852	1,197,852	1,197,852
		DEBT EXPENSE - LOANS								
11-120	9205	TAN Bank Charge/and Rating Agencies	14,778	20,869	24,000	26,890	24,000	24,000	24,000	24,000
11-120	9210	TAN Legal Fees	4,542	4,542	5,000	5,125	5,000	5,000	5,000	5,000
11-120	9220	TAN Interest	(39,080)	6,032	20,000	(59,800)	20,000	20,000	20,000	20,000
		TOTAL DEBT EXPENSE - LOANS	(19,760)	31,443	49,000	(27,786)	49,000	49,000	49,000	49,000
		NON-DEPARTMENTAL								
11-140	5520	Retiree Life Insurance	2,600	4,200	2,800	2,155	2,800	2,800	2,800	2,800
11-140	5550	Unemployment Insurance	20,000	25,634	40,000	891	40,000	40,000	40,000	40,000
11-141	5501	Salary / Benefits / Termination Pay	(4,766)	(4,766)	154,300		304,300	204,300	204,300	204,300
11-141	9526	County Capital Improvement Reserve for CIP	426,750	261,421	117,812		70,080	70,080	70,080	70,080
11-141	9500	Civic Center Operational Subsidy	-	-	350,000	411,033	600,000	600,000	600,000	600,000
11-141	5502	Contingent Appropriation	23,965	5,000	30,000	738	30,000	30,000	30,000	30,000
11-141	9498	Referendum and Public Information	24,459	(161)	50,000	34,450	110,000	110,000	110,000	110,000
		TOTAL NON-DEPARTMENTAL	493,008	291,328	744,912	449,267	1,157,180	1,057,180	1,057,180	1,057,180
		TOTAL NON-DEPARTMENTAL & DEBT SERVICE	1,422,923	2,463,581	3,286,889	1,296,772	3,919,333	3,819,333	3,819,333	3,819,333
							632,444	532,444	532,444	532,444

DEBT SERVICE

GRANT REQUESTS

COUNTY OF CUMBERLAND
FISCAL YEAR 2015

These organizations receive funding from varied sources and provide services to residents throughout Cumberland County. Each year requests for funding are reviewed and evaluated based on services provided to the County.

No estimate column is listed since all grants are expended in quarterly invoices.

11-130 Grants								
ACCT #	DESCRIPTION	2012 FINAL BUDGET	2013 FINAL BUDGET	2014 FINAL BUDGET	2015 GRANT REQUEST	2015 PRELIM	2015 FC BUDGET	2015 FINAL BUDGET
8002	Cumberland County Extension Association	120,696	123,110	130,395	145,124	145,124	145,124	145,124
8003	Cumberland County Soil & Water	16,320	16,646	17,500	20,000	20,000	20,000	20,000
8005	Portland Public Library	10,036	10,237	11,808	12,250	12,250	12,250	12,250
8007	So. Maine Emergency Medical Services	3,694	3,768	4,500	4,500	4,500	4,500	4,500
8008	Threshold to Maine	750	765	750	750	750	750	750
		-						
Total		151,496	154,526	164,953	182,624	182,624	182,624	182,624

Cumberland County Extension Association: Programs are focused in major issue areas of agriculture and natural resources; families, health, and nutrition; youth, 4-H, and child development; business and economics;

Cumberland County Soil & Water: Provides for the conservation of the soil and water resources of Cumberland County and for the control and prevention of soil erosion.

Portland Public Library: Provides a full range of services to Cumberland County residents to include lending library materials, interlibrary loans, access to computerized data banks, and is a community resource center.

Southern Maine Emergency Medical Services: Supports the training and licensing requirements necessary for emergency service personnel at the basic emergency medical technician and advanced life support levels, and develops community outreach programs such as training first responders in industrial settings.

Threshold to Maine: Provides information, education and support to community residents advocating for natural resource protection through community restoration. Programs are initiated, sponsored, and directed to improve

[illegible]

COUNTY OF CUMBERLAND

DEBT PLANNING- CIP NEEDS FOR 5 YEARS

Project Code	Project Title	2015	#YRS	2016	#YRS	2017	#YRS	2018	#YRS	2019	#YRS
FACL-18-001	Parking Garage Repairs							75,000	30		
FACL-12-001	Roof Repair older section CCCH									90,000	30
FACL-12-002	Exterior repointing of granite at CCCH			75,000	30	100,000	30	100,000	30	100,000	30
FACL-12-013	Library window housing repair CCCH			31,000	25						
FACL-17-02	Security Upgrade LEC					23,000	10				
FACL-12-014	Camera , DVR , Identocard upgrades			45,000	7			20,000	7		
FACL-12-015	Complete Inmate cell area			17,000	15	27,000					
FACL-12-016	Energy Saving upgrades all locations			23,500	15			11,500	15		
FACL-12-017	Snow removal equipment			34,000	15						
FACL-12-018	ADA upgrades all locations			35,000	25						
FACL-12-020	Replacement exterior windows CCCH			91,000	25						
FACL-17-04	Sidewalk Repair CCCH					25,000	30				
FACL-17-03	DA's HVAC Upgrade with 3 zones							33,000	30		
FACL-12-022	Upgrade HVAC in Probate, Admin, DA			225,000	25			225,000			
FACL-17-05	Road Pavement EMA/CRCC					37,500	30				
FACL-17-06	Recoat Parking Area CCCH					27,000	30				
FACL-17-07	LEC HVAC Air Exchanger			45,000	15						
EMA 12-002	HazMat Equipment Replacement	20,500	3								
IT-1-001	Technology Upgrades	35,000	5								
IT-1-004	Patrol and CID Upgrades	40,000	5	40,000	5						
COMM-14-001	Comm- CAD Computers			200,000	5						
New	Expand the footprint of CCRCC									750,000	30
New	CCRCC Radio System-Hdwe Replaced			275,500	7						
New	Acorn Recorder CCRCC									150,308	10
New LEC	Ballistic Vests	6,000	5	6,000	5						
New LEC	Tactical Vehicle			15,000	10						
New LEC	Evidence Van					30,000	10				
New LEC	In-Vehicle Cameras			10,000	5	10,000	5	10,000	5	10,000	5
New CCRCC	Zetron Console Replacement			300,000	10						
FY 2012	Total CIP Allocation	101,500		1,468,000		279,500		474,500		1,100,308	
	Summary Totals	2015		2016		2017		2018		2019	



BOARD OF CORRECTIONS

LD 2080 An Act to Better Coordinate and Reduce the Cost of the Delivery of State and County Correctional Services was signed into law on April 18, 2008.

The legislation which passed with strong bipartisan support, creates a nine member State Board of Corrections that will determine the best use for county facilities, approve budgets and develop uniform policy and procedures for consistent system wide pre-trial, revocation, and re-entry practices.

The State Department of Corrections will be responsible for managing bed space throughout the new system. The day to day operations remains the responsibility of the counties.

The board of corrections is composed of these nine members:

- One representative will be a Sheriff
- One representative will be a County Commissioner
- One representative will be a municipal official
- Two representatives will be from the Executive branch
- Four representatives will be public members

All representatives to the board will be approved by The Governor.

Their duties can be summarized as follows:

- Determine individual facility use
- Set yearly growth limitations for correctional expenditures
- Create uniform policy and procedures
- Establish a "Certificate of Need" produce for future capital needs
- Achieve cost "economies of scale" where appropriate

FISCAL NOTE TO COUNTY BUDGET:

As of July 1, 2008, the County assessment for all jail activities was "capped" at \$11,575,602 dollars. Any future cost increases will be paid directly by the Board of Corrections and are not reflected in the enclosed budget document. The attached budget reflects the jail expenses for next year, however the municipal/taxpayer assessment will be "frozen at the CAP level" of \$11,575,602 dollars only.

Cumberland County Jail FY 14-15 Budget						
		2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
	EXPENSES					
	PERSONNEL SERVICES					
5120	Wages & Salaries (FT)	\$8,092,712	\$7,629,154	\$8,222,603	\$129,891	2%
5401	Overtime	\$774,225	\$1,636,708	\$1,217,366	\$443,141	57%
5510	Health Insurance	\$1,713,920	\$1,777,791	\$1,892,263	\$178,343	10%
5520	Retirement	\$374,400	\$436,979	\$568,402	\$194,002	52%
5530	Social Security	\$678,321	\$688,439	\$719,514	\$41,193	6%
5540	Workers Compensation	\$280,000	\$240,000	\$240,000	-\$40,000	-14%
5560	Deferred Comp	\$55,000	\$45,931	\$47,000	-\$8,000	-15%
	TOTAL PERSONNEL:	\$11,968,578	\$12,455,002	\$12,907,148	\$938,570	8%
	OPERATIONS & MAINT.					
6130	Transportation & Lodging	\$8,000	\$5,422	\$8,000	\$0	0%
6131	Gas, Oil, & Grease	\$40,000	\$32,477	\$37,000	-\$3,000	-8%
6132	Vehicle Repair	\$10,000	\$28,280	\$25,000	\$15,000	150%
6231	Base Radio Repair	\$4,000	\$3,717	\$4,000	\$0	0%
6300	Audit Services	\$6,000	\$0	\$5,400	-\$600	-10%
6301	Professional Services	\$15,000	\$60,453	\$12,000	-\$3,000	-20%
6303	Contract Special Services	\$2,843,945	\$2,890,445	\$2,400,000	-\$443,945	-16%
6304	Security Services	\$2,400	\$815	\$750	-\$1,650	-69%
6400	Insurance - Building & Contents	\$85,000	\$87,550	\$91,052	\$6,052	7%
6401	Insurance - Liability	\$133,000	\$170,000	\$176,800	\$43,800	33%
6402	Insurance- Vehicle	\$16,000	\$16,500	\$17,160	\$1,160	7%
6500	Office Supplies	\$25,000	\$23,886	\$30,000	\$5,000	20%
6501	Training Supplies	\$7,000	\$6,334	\$7,000	\$0	0%
6502	Cleaning & Disinfecting Supplies	\$0	\$1,464	\$2,074	\$2,074	
6504	Maintenance Supplies	\$18,045	\$14,987	\$16,000	-\$2,045	-11%
6505	Printing & Engraving	\$350	\$787	\$500	\$150	43%
6506	Postal Expense	\$1,800	\$1,096	\$1,800	\$0	0%
6507	Advertising	\$7,500	\$4,884	\$5,000	-\$2,500	-33%
6508	Dues	\$1,100	\$661	\$1,550	\$450	41%
6509	Books, Periodicals, & Subscript.	\$500	\$79	\$250	-\$250	-50%
6510	Tools and Implements	\$700	\$124	\$750	\$50	7%
6511	Equipment Rental	\$17,000	\$9,072	\$13,000	-\$4,000	-24%
6512	Training, Education, & Seminars	\$220,000	\$36,771	\$220,000	\$0	0%
6514	Maintenance Contracts	\$46,500	\$48,182	\$45,000	-\$1,500	-3%
6600	Cleaning & Sanitary	\$49,000	\$77,145	\$49,000	\$0	0%
6601	Snow removal & Grounds	\$6,000	\$7,524	\$6,000	\$0	0%
6602	Lots & Grounds maintenance	\$0	\$5,027	\$0	\$0	
6603	Building & Structure Repair	\$13,400	\$8,841	\$13,000	-\$400	-3%
6604	Heating & Cooling (HVAC) Repair	\$27,000	\$35,082	\$30,000	\$3,000	11%
6605	Electrical Repair	\$22,000	\$20,232	\$20,000	-\$2,000	-9%
6606	Painting Repair	\$3,500	\$4,261	\$3,500	\$0	0%
6607	Plumbing Repair	\$7,000	\$7,285	\$7,000	\$0	0%
6609	Equipment Repair	\$22,000	\$23,886	\$22,000	\$0	0%
6800	Telephone & Communication	\$13,000	\$8,035	\$12,000	-\$1,000	-8%
6801	Electricity Utility	\$370,000	\$212,124	\$275,000	-\$95,000	-26%
6802	Gas Utility	\$150,000	\$230,240	\$200,000	\$50,000	33%
6803	Water Utility	\$18,750	\$17,716	\$19,785	\$1,035	6%
6804	Sewer Utility	\$140,000	\$130,637	\$140,000	\$0	0%
6805	Rubbish Removal	\$28,750	\$16,584	\$18,500	-\$10,250	-36%
6806	Fuel Oil	\$3,000	\$3,301	\$4,676	\$1,676	56%
6901	Medical, Surgical, Dental	\$3,000	\$5,717	\$0	-\$3,000	-100%
6900/02	Alternative Sentencing	\$4,000	\$3,199	\$2,975	-\$1,025	-26%
6903	Food & Groceries	\$600,000	\$600,000	\$615,000	\$15,000	3%

		2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
6904	Institutional Supplies	\$43,000	\$37,333	\$50,000	\$7,000	16%
6906	Paper Goods	\$0	\$0	\$650	\$650	
6907	Clothing- Prisoners	\$55,000	\$45,000	\$50,000	-\$5,000	-9%
6908	Clothing- Uniforms	\$50,000	\$65,000	\$65,000	\$15,000	30%
6912	Booking Supplies	\$13,500	\$8,481	\$10,000	-\$3,500	-26%
6914	Non Food Items - Kitchen	\$34,000	\$38,653	\$36,000	\$2,000	6%
9220	TAN Interest	\$25,000	\$0	\$9,830	-\$15,170	-61%
6950	DOC 20% funds Pre Trial	\$199,452	\$293,833	\$190,000	-\$9,452	-5%
	TOTAL O&M	\$5,409,192	\$5,349,122	\$4,970,002	-\$439,190	-8%
	CAPITAL OUTLAY					
7305	Camera	\$3,578	\$3,416	\$4,000	\$422	12%
7325	Furniture & Fixtures	\$10,850	\$10,850	\$10,850	\$0	0%
7345	Vehicles	\$35,000	\$35,000	\$35,000	\$0	0%
7350	Office Equipment	\$2,500	\$3,000	\$3,000	\$500	20%
7355	Computer hardware	\$15,000	\$20,000	\$20,000	\$5,000	33%
7360	Safety Equipment	\$16,900	\$23,158	\$17,000	\$100	1%
7410	Fixtures/CIP	\$100,000	\$95,000	\$50,000	-\$50,000	-50%
	TOTAL CAPITAL OUTLAY	\$183,828	\$190,424	\$139,850	-\$43,978	-24%
	Total Expenses	\$17,561,598	\$17,994,548	\$18,017,000	\$455,402	3%
	NON TAX Revenues	2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
4100	<i>Jail Misc revenue</i>		\$1,541	\$2,400	\$2,400	
4600	<i>Jail Term Reimbursements</i>	\$30,000	\$61,673	\$75,000	\$45,000	150%
	<i>BOP DOC INMATES</i>	\$200,000	\$190,836	\$200,000	\$0	0%
40	<i>BOP US Marshall Service-</i>	\$2,476,538	\$2,940,130	\$2,850,000	\$373,462	15%
2.11	<i>BOP INS Service-20</i>		\$58,933	\$100,000	\$100,000	
	<i>BOP Work Release</i>	\$65,000	\$22,635	\$33,808	-\$31,192	-48%
	<i>Use of Fund Balance</i>			\$217,000	\$217,000	
	NON TAX Revenues	\$2,771,538	\$3,275,748	\$3,478,208	\$706,670	25%
	State Funding & CAP	2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
11001	<i>Tax Cap County Taxes</i>	\$11,575,602	\$11,575,602	\$11,575,602	\$0	0%
11001	<i>BOC Tax payments</i>	\$2,220,663	\$2,149,404	\$1,969,396	-\$251,267	-11%
10607	<i>DOC 20% Funds</i>	\$198,759	\$198,759	\$198,759	\$0	0%
10607	<i>Dept of Correction Reimb</i>	\$795,035	\$795,035	\$795,035	\$0	0%
	State Funding & CAP	\$14,790,059	\$14,718,800	\$14,538,792	-\$251,267	-2%
	Overall Budget	2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
	NON TAX REVENUES	\$2,771,538	\$3,275,748	\$3,478,208	\$706,670	25%
	STATE & CAP FUNDING	\$14,790,059	\$14,718,800	\$14,538,792	-\$251,267	-2%
	TOTAL REVENUES	\$17,561,598	\$17,994,548	\$18,017,000	\$455,402	3%
	EXPENSES	-\$17,561,598	-\$17,994,548	-\$18,017,000	-\$455,402	3%
	CASH FLOW NEEDS	\$0	\$0	\$0		
	Property Taxes pro-rated on a monthly basis at \$964,634 (\$11,575,602)					
	Non Tax revenues are from boarding and work release in the Jail					
	State Funding is from the Investment Fund and CAP funding is from property taxes					

		2012/13 Budget	2013/14 Projected	2014/15 Budget	\$ Difference	% Difference
	Expenses are Jail expenses actually incurred on a monthly basis					