



**Cumberland County**  
**Commissioner Workshop**  
**Meeting Agenda - Final-Amended**

Meeting Location: Sebago Lake

Workshops are non-regular meetings held by the Commissioners to discuss County business in a working session. No public comment is allowed at workshops, unless a majority of the County Commissioners vote to authorize the Chair to allow public comment.

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**Tuesday, February 17, 2026**

**6:30 PM**

**27 Northport Dr  
Portland, ME 04103**

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**\*\*The start time is an estimate, the workshop will immediately follow the conclusion of the meeting.**

**CALL TO ORDER**

**NEW BUSINESS**

[REV 26-02](#) Discussion of county budget for Fiscal Year 2026-2027

**Attachments:** [Budget Workshop Scenarios Feb 17 2026](#)

**ADJOURNMENT**



# Cumberland County

27 Northport Dr  
Portland, ME 04103

## Position Paper

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**File #:** REV 26-02

**Agenda Date:** 2/17/2026

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**Title for Agenda Item:**

Discussion of county budget for Fiscal Year 2026-2027

**Background:**

Discussion of county budget for Fiscal Year 2026-27

Current Budget		Scenario One		Add	Scenario Two		Add
Tax Stabilization	\$ 200,000.00	Add GF Fund Balance	\$ 100,000.00		Add GF Fund Balance	\$ 100,000.00	
Reserve		Add Jail Fund Balance	\$ 200,000.00		Add Jail Fund Balance	\$ 200,000.00	
		Add Investment Interest	\$ 50,000.00		Add Investment Income	\$ 50,000.00	
					Add Marshal Revenue 6 mo.	\$ 500,000.00	
<b>Tax Rate</b>	<b>13.88%</b>	<b>Tax Rate</b>	<b>13.53%</b>		<b>Tax Rate</b>	<b>12.34%</b>	

**Finance Committee Recommendation with Condition – 13.88%**

**COUNTY OF CUMBERLAND: Starting Budget 2026-2027**

DEPARTMENT	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSES	26-27 BUDGET REQUEST	Dollars over 25-26	Manager Adjustments	26-27 MGR	26-27 FC RECOMM	26-27 FINAL Budget	% Increase over 25-26
<i>Emergency Mgmt Agency</i>	703,258	673,142	732,729	29,472	(2,153)	730,576	730,576	-	3.88%
<i>District Attorney</i>	2,699,061	2,471,548	2,869,063	170,001	(23,920)	2,845,143	2,845,143	-	5.41%
<i>Facilities</i>	3,001,848	2,960,076	3,120,416	118,568	(150,183)	2,970,233	2,970,233	-	-1.05%
<i>Registry of Deeds</i>	858,238	753,709	909,037	50,799	(77,409)	831,627	831,627	-	-3.10%
<i>Registry of Probate</i>	984,942	882,295	1,008,481	23,539	(397)	1,008,084	1,008,084	-	2.35%
<i>Finance</i>	715,998	596,813	863,825	147,827	55,000	918,825	918,825	-	28.33%
<i>Communications</i>	4,027,791	3,947,151	4,638,364	610,573	(27,667)	4,610,697	4,610,697	-	14.47%
<i>Executive-Admin</i>	1,043,992	998,978	1,235,495	191,503	(14,212)	1,221,283	1,221,283	-	16.98%
<i>Facilities-Garage</i>	140,534	136,139	147,244	6,710	(546)	146,698	146,698	-	4.39%
<i>Information Technology</i>	1,281,030	1,077,706	1,553,554	272,524	(63,091)	1,490,463	1,490,463	-	16.35%
<i>Human Resources</i>	988,723	866,506	1,039,534	50,812	14,339	1,053,873	1,053,873	-	6.59%
<i>Regional Public Health</i>	323,452	-	365,026	41,574	22,000	387,026	387,026	-	19.65%
<i>Sheriff-Admin</i>	1,692,343	1,549,046	1,964,440	272,097	(53,143)	1,911,297	1,911,297	-	12.94%
<i>Sheriff-Law Enforcement</i>	7,824,255	7,316,857	8,246,379	422,124	(43,795)	8,202,584	8,202,584	-	4.84%
<i>Sheriff-Civil</i>	514,187	419,239	561,636	47,450	654	562,290	562,290	-	9.36%
<i>Debt Service-Principal</i>	915,546	696,952	832,686	(82,860)	-	832,686	832,686	-	-9.05%
<i>DebtService- Interest</i>	367,383	240,923	346,927	(20,456)	-	346,927	346,927	-	-5.57%
<i>Debt Expense - TAN Loans</i>	-	-	-	-	-	-	-	-	0.00%
<i>Grants &amp; Human Services</i>	268,000	268,000	273,000	5,000	-	273,000	273,000	-	1.87%
<i>Pension Life- Retirees</i>	10,000	13,083	11,500	1,500	-	11,500	11,500	-	15.00%
<i>Contingent Account</i>	45,000	-	45,000	-	-	45,000	45,000	-	0.00%
<i>Sal./ Ben./ Term. Pay</i>	435,000	435,000	435,000	-	-	435,000	435,000	-	0.00%
<i>Unemployment Insurance</i>	5,000	47,531	5,000	-	-	5,000	5,000	-	0.00%
<i>Regional Projects and Public Info</i>	245,000	28,273	100,000	(145,000)	-	100,000	100,000	100,000	-59.18%
<i>Benefits</i>	120,000	-	710,870	590,870	-	710,870	710,870	-	-
<i>Capital Improvement Res.</i>	299,600	376,600	317,600	18,000	-	317,600	317,600	-	6.01%
<b>Total Expenditure Summary</b>	29,510,180	26,755,566	32,332,807	2,822,627	(364,522)	31,968,285	31,968,285	100,000	9.56%
Change			2,822,627	2,822,627		2,458,105	2,458,105	(29,410,180)	
<b>Tax Calculation</b>	<b>23-24 BUDGET</b>	<b>24-25 BUDGET</b>	<b>25-26 BUDGET</b>	<b>26-27 BUDGET REQUEST</b>	<b>26-27 MGR</b>	<b>26-27 FC RECOMM</b>	<b>26-27 FINAL Budget</b>		
<b>COUNTY</b>									
Total Estimated Expenditures	25,770,118	27,272,952	29,510,180	32,332,807	31,968,285	31,968,285	100,000		
Total Estimated Revenues	(6,956,734)	(7,159,414)	(7,592,325)	(8,084,586)	(8,084,586)	(8,084,586)	(8,084,586)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)		
Tax Revenue Required	18,613,384	19,913,538	21,717,855	24,048,221	23,683,699	23,683,699	(8,184,586)		
Net Dollar Change		1,300,154	1,804,317	2,330,366	1,965,844	1,965,844	(29,902,441)		
Percent from prior year		6.99%	9.06%	10.73%	9.05%	9.05%	-137.69%		

<b>Jail Budget</b>								
Tax Calculation	23-24	24-25	25-26	26-27 Request	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	22,405,905	20,869,148	23,049,033	25,882,704	25,737,660	25,737,660	-	
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(3,968,989)	(4,168,989)	(4,168,989)	(3,968,989)	
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,913,715	21,568,671	21,568,671	(3,968,989)	
	15,355,672	15,969,898	17,247,533	21,913,715	21,568,671	21,568,671	(3,968,989)	
				4,666,182	4,321,138	4,321,138	(21,216,522)	
<b>Cross Insurance Arena Budget</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Bond Principal	1,390,241	1,440,000	1,530,000	1,500,000	1,500,000	1,500,000	-	
Bond Interest	739,387	688,462	579,245	503,820	503,820	503,820	-	
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	180,737	-	
Operational Subsidy	730,000	648,000	680,000	680,000	530,000	530,000	-	
Tax Revenue Required	3,298,703	3,208,507	3,154,216	2,864,557	2,714,557	2,714,557	-	
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(439,659)	(3,154,216)	
Percent from prior year		-2.73%	-1.69%	-9.18%	-13.94%			
<b>COMBINED TAX PRESENTATION</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	51,474,726	51,350,607	55,713,429	61,080,068	60,420,502	60,420,502	100,000	
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,053,575)	(12,253,575)	(12,253,575)	(12,053,575)	
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	
Tax Revenue Required	37,267,759	39,091,943	42,119,604	48,826,493	47,966,927	47,966,927	(12,153,575)	
Net Dollar Change		1,824,184	3,027,661	6,706,889	5,847,323	5,847,323	(54,273,179)	
Percent from prior year		4.89%	7.74%	15.92%	13.88%	13.88%	-128.85%	
Budget Requests	<b>General County Impact</b>			2,330,366			5.53%	Total
	<b>Jail Impact</b>			4,666,182			11.08%	
	<b>Cross Insurance Arena Impact</b>			(289,659)			-0.69%	15.92%
MGR Budget	<b>General County Impact</b>				1,965,844		4.67%	Total
	<b>Jail Impact</b>				4,321,138		10.26%	
	<b>Cross Insurance Arena Impact</b>				(439,659)		-1.04%	13.88%
Final Budget	<b>General County Impact</b>					(29,902,441)	-70.99%	Total
	<b>Jail Impact</b>					(21,216,522)	-50.37%	
	<b>Cross Insurance Arena Impact</b>					(3,154,216)	-7.49%	-128.85%

**COUNTY OF CUMBERLAND: Starting Budget 2026-2027**

DEPARTMENT	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSES	26-27 BUDGET REQUEST	Dollars over 25-26	Manager Adjustments	26-27 MGR	26-27 FC RECOMM	26-27 FINAL Budget	% Increase over 25-26
Emergency Mgmt Agency	703,258	673,142	732,729	29,472	(2,153)	730,576	730,576	-	3.88%
District Attorney	2,699,061	2,471,548	2,869,063	170,001	(23,920)	2,845,143	2,845,143	-	5.41%
Facilities	3,001,848	2,960,076	3,120,416	118,568	(150,183)	2,970,233	2,970,233	-	-1.05%
Registry of Deeds	858,238	753,709	909,037	50,799	(77,409)	831,627	831,627	-	-3.10%
Registry of Probate	984,942	882,295	1,008,481	23,539	(397)	1,008,084	1,008,084	-	2.35%
Finance	715,998	596,813	863,825	147,827	55,000	918,825	918,825	-	28.33%
Communications	4,027,791	3,947,151	4,638,364	610,573	(27,667)	4,610,697	4,610,697	-	14.47%
Executive-Admin	1,043,992	998,978	1,235,495	191,503	(14,212)	1,221,283	1,221,283	-	16.98%
Facilities-Garage	140,534	136,139	147,244	6,710	(546)	146,698	146,698	-	4.39%
Information Technology	1,281,030	1,077,706	1,553,554	272,524	(63,091)	1,490,463	1,490,463	-	16.35%
Human Resources	988,723	866,506	1,039,534	50,812	14,339	1,053,873	1,053,873	-	6.59%
Regional Public Health	323,452	-	365,026	41,574	22,000	387,026	387,026	-	19.65%
Sheriff-Admin	1,692,343	1,549,046	1,964,440	272,097	(53,143)	1,911,297	1,911,297	-	12.94%
Sheriff-Law Enforcement	7,824,255	7,316,857	8,246,379	422,124	(43,795)	8,202,584	8,202,584	-	4.84%
Sheriff-Civil	514,187	419,239	561,636	47,450	654	562,290	562,290	-	9.36%
Debt Service-Principal	915,546	696,952	832,686	(82,860)	-	832,686	832,686	-	-9.05%
DebtService- Interest	367,383	240,923	346,927	(20,456)	-	346,927	346,927	-	-5.57%
Debt Expense - TAN Loans	-	-	-	-	-	-	-	-	0.00%
Grants & Human Services	268,000	268,000	273,000	5,000	-	273,000	273,000	-	1.87%
Pension Life- Retirees	10,000	13,083	11,500	1,500	-	11,500	11,500	-	15.00%
Contingent Account	45,000	-	45,000	-	-	45,000	45,000	-	0.00%
Sal./ Ben./ Term. Pay	435,000	435,000	435,000	-	-	435,000	435,000	-	0.00%
Unemployment Insurance	5,000	47,531	5,000	-	-	5,000	5,000	-	0.00%
Regional Projects and Public Info	245,000	28,273	100,000	(145,000)	-	100,000	100,000	100,000	-59.18%
Benefits	120,000	-	710,870	590,870	-	710,870	710,870	-	-
Capital Improvement Res.	299,600	376,600	317,600	18,000	-	317,600	317,600	-	6.01%
<b>Total Expenditure Summary</b>	<b>29,510,180</b>	<b>26,755,566</b>	<b>32,332,807</b>	<b>2,822,627</b>	<b>(364,522)</b>	<b>31,968,285</b>	<b>31,968,285</b>	<b>100,000</b>	<b>9.56%</b>
Change			2,822,627	2,822,627		2,458,105	2,458,105	(29,410,180)	
<b>Tax Calculation</b>	<b>23-24 BUDGET</b>	<b>24-25 BUDGET</b>	<b>25-26 BUDGET</b>	<b>26-27 BUDGET REQUEST</b>	<b>26-27 MGR</b>	<b>26-27 FC RECOMM</b>	<b>26-27 FINAL Budget</b>		
<b>COUNTY</b>									
Total Estimated Expenditures	25,770,118	27,272,952	29,510,180	32,332,807	31,968,285	31,968,285	100,000		
Total Estimated Revenues	(6,956,734)	(7,159,414)	(7,592,325)	(8,134,586)	(8,134,586)	(8,134,586)	(8,134,586)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)		
Tax Revenue Required	18,613,384	19,913,538	21,717,855	23,998,221	23,533,699	23,533,699	(8,334,586)		
Net Dollar Change		1,300,154	1,804,317	2,280,366	1,815,844	1,815,844	(30,052,441)		
Percent from prior year		6.99%	9.06%	10.50%	8.36%	8.36%	-138.38%		

<b>Jail Budget</b>								
Tax Calculation	23-24	24-25	25-26	26-27 Request	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	22,405,905	20,869,148	23,049,033	25,882,704	25,737,660	25,737,660	-	
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(3,968,989)	(4,168,989)	(4,168,989)	(3,968,989)	
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,913,715	21,568,671	21,568,671	(3,968,989)	
	15,355,672	15,969,898	17,247,533	21,913,715	21,568,671	21,568,671	(3,968,989)	
				4,666,182	4,321,138	4,321,138	(21,216,522)	
<b>Cross Insurance Arena Budget</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Bond Principal	1,390,241	1,440,000	1,530,000	1,500,000	1,500,000	1,500,000	-	
Bond Interest	739,387	688,462	579,245	503,820	503,820	503,820	-	
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	180,737	-	
Operational Subsidy	730,000	648,000	680,000	680,000	530,000	530,000	-	
Tax Revenue Required	3,298,703	3,208,507	3,154,216	2,864,557	2,714,557	2,714,557	-	
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(439,659)	(3,154,216)	
Percent from prior year		-2.73%	-1.69%	-9.18%	-13.94%			
<b>COMBINED TAX PRESENTATION</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	51,474,726	51,350,607	55,713,429	61,080,068	60,420,502	60,420,502	100,000	
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,103,575)	(12,303,575)	(12,303,575)	(12,103,575)	
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)	
Tax Revenue Required	37,267,759	39,091,943	42,119,604	48,776,493	47,816,927	47,816,927	(12,303,575)	
Net Dollar Change		1,824,184	3,027,661	6,656,889	5,697,323	5,697,323	(54,423,179)	
Percent from prior year		4.89%	7.74%	15.80%	13.53%	13.53%	-129.21%	
Budget Requests	<b>General County Impact</b>			2,280,366			5.41%	Total
	<b>Jail Impact</b>			4,666,182			11.08%	
	<b>Cross Insurance Arena Impact</b>			(289,659)			-0.69%	15.80%
MGR Budget	<b>General County Impact</b>				1,815,844		4.31%	Total
	<b>Jail Impact</b>				4,321,138		10.26%	
	<b>Cross Insurance Arena Impact</b>				(439,659)		-1.04%	13.53%
Final Budget	<b>General County Impact</b>					(30,052,441)	-71.35%	Total
	<b>Jail Impact</b>					(21,216,522)	-50.37%	
	<b>Cross Insurance Arena Impact</b>					(3,154,216)	-7.49%	-129.21%



**Sheriff's Office- Cumberland County Jail**

Kevin Joyce, Sheriff  
Wages for full & part time staff.

REVENUES	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget	EXPENSES			
					26-27			TOTAL
					Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	87	600	2,000	686	17,966,067	7,699,093	72,500	25,737,660
Term Reimbursements	825	-	-	-				
US Marshall Service	-	1,042,140	1,149,750	-				
ICE	12,510	2,299,772	1,149,750	-				
Work Release	-	-	-	-				
Other County Inmates	(104,627)	-	-	-				
State Dept of Corrections	3,269,002	-	3,500,000	3,968,303				
Property Taxes			17,247,533	21,568,671				
Tax Stabilization/Undesignated				200,000				
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,737,660	<b>TOTAL DEPT.</b>			25,737,660

**COUNTY OF CUMBERLAND: Starting Budget 2026-2027**

DEPARTMENT	25-26 ADOPTED BUDGET	24-25 ACTUAL EXPENSES	26-27 BUDGET REQUEST	Dollars over 25-26	Manager Adjustments	26-27 MGR	26-27 FC RECOMM	26-27 FINAL Budget	% Increase over 25-26
Emergency Mgmt Agency	703,258	673,142	732,729	29,472	(2,153)	730,576	730,576	-	3.88%
District Attorney	2,699,061	2,471,548	2,869,063	170,001	(23,920)	2,845,143	2,845,143	-	5.41%
Facilities	3,001,848	2,960,076	3,120,416	118,568	(150,183)	2,970,233	2,970,233	-	-1.05%
Registry of Deeds	858,238	753,709	909,037	50,799	(77,409)	831,627	831,627	-	-3.10%
Registry of Probate	984,942	882,295	1,008,481	23,539	(397)	1,008,084	1,008,084	-	2.35%
Finance	715,998	596,813	863,825	147,827	55,000	918,825	918,825	-	28.33%
Communications	4,027,791	3,947,151	4,638,364	610,573	(27,667)	4,610,697	4,610,697	-	14.47%
Executive-Admin	1,043,992	998,978	1,235,495	191,503	(14,212)	1,221,283	1,221,283	-	16.98%
Facilities-Garage	140,534	136,139	147,244	6,710	(546)	146,698	146,698	-	4.39%
Information Technology	1,281,030	1,077,706	1,553,554	272,524	(63,091)	1,490,463	1,490,463	-	16.35%
Human Resources	988,723	866,506	1,039,534	50,812	14,339	1,053,873	1,053,873	-	6.59%
Regional Public Health	323,452	-	365,026	41,574	22,000	387,026	387,026	-	19.65%
Sheriff-Admin	1,692,343	1,549,046	1,964,440	272,097	(53,143)	1,911,297	1,911,297	-	12.94%
Sheriff-Law Enforcement	7,824,255	7,316,857	8,246,379	422,124	(43,795)	8,202,584	8,202,584	-	4.84%
Sheriff-Civil	514,187	419,239	561,636	47,450	654	562,290	562,290	-	9.36%
Debt Service-Principal	915,546	696,952	832,686	(82,860)	-	832,686	832,686	-	-9.05%
DebtService- Interest	367,383	240,923	346,927	(20,456)	-	346,927	346,927	-	-5.57%
Debt Expense - TAN Loans	-	-	-	-	-	-	-	-	0.00%
Grants & Human Services	268,000	268,000	273,000	5,000	-	273,000	273,000	-	1.87%
Pension Life- Retirees	10,000	13,083	11,500	1,500	-	11,500	11,500	-	15.00%
Contingent Account	45,000	-	45,000	-	-	45,000	45,000	-	0.00%
Sal./ Ben./ Term. Pay	435,000	435,000	435,000	-	-	435,000	435,000	-	0.00%
Unemployment Insurance	5,000	47,531	5,000	-	-	5,000	5,000	-	0.00%
Regional Projects and Public Info	245,000	28,273	100,000	(145,000)	-	100,000	100,000	100,000	-59.18%
Benefits	120,000	-	710,870	590,870	-	710,870	710,870	-	-
Capital Improvement Res.	299,600	376,600	317,600	18,000	-	317,600	317,600	-	6.01%
<b>Total Expenditure Summary</b>	<b>29,510,180</b>	<b>26,755,566</b>	<b>32,332,807</b>	<b>2,822,627</b>	<b>(364,522)</b>	<b>31,968,285</b>	<b>31,968,285</b>	<b>100,000</b>	<b>9.56%</b>
Change			2,822,627	2,822,627		2,458,105	2,458,105	(29,410,180)	
<b>Tax Calculation</b>	<b>23-24 BUDGET</b>	<b>24-25 BUDGET</b>	<b>25-26 BUDGET</b>	<b>26-27 BUDGET REQUEST</b>	<b>26-27 MGR</b>	<b>26-27 FC RECOMM</b>	<b>26-27 FINAL Budget</b>		
<b>COUNTY</b>									
Total Estimated Expenditures	25,770,118	27,272,952	29,510,180	32,332,807	31,968,285	31,968,285	100,000		
Total Estimated Revenues	(6,956,734)	(7,159,414)	(7,592,325)	(8,134,586)	(8,134,586)	(8,134,586)	(8,134,586)		
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)		
Tax Revenue Required	18,613,384	19,913,538	21,717,855	23,998,221	23,533,699	23,533,699	(8,334,586)		
Net Dollar Change		1,300,154	1,804,317	2,280,366	1,815,844	1,815,844	(30,052,441)		
Percent from prior year		6.99%	9.06%	10.50%	8.36%	8.36%	-138.38%		

<b>Jail Budget</b>								
Tax Calculation	23-24	24-25	25-26	26-27 Request	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	22,405,905	20,869,148	23,049,033	25,882,704	25,737,660	25,737,660	-	
Total Estimated Revenues	(7,050,233)	(4,899,250)	(5,801,500)	(4,468,989)	(4,668,989)	(4,668,989)	(4,468,989)	
Tax Revenue Required	15,355,672	15,969,898	17,247,533	21,413,715	21,068,671	21,068,671	(4,468,989)	
	15,355,672	15,969,898	17,247,533	21,413,715	21,068,671	21,068,671	(4,468,989)	
				4,166,182	3,821,138	3,821,138	(21,716,522)	
<b>Cross Insurance Arena Budget</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Bond Principal	1,390,241	1,440,000	1,530,000	1,500,000	1,500,000	1,500,000	-	
Bond Interest	739,387	688,462	579,245	503,820	503,820	503,820	-	
Prior CIA Debt Service	439,075	432,045	364,971	180,737	180,737	180,737	-	
Operational Subsidy	730,000	648,000	680,000	680,000	530,000	530,000	-	
Tax Revenue Required	3,298,703	3,208,507	3,154,216	2,864,557	2,714,557	2,714,557	-	
Net Dollar Change		(90,196)	(54,291)	(289,659)	(439,659)	(439,659)	(3,154,216)	
Percent from prior year		-2.73%	-1.69%	-9.18%	-13.94%			
<b>COMBINED TAX PRESENTATION</b>								
Tax Calculation	23-24 BUDGET	24-25 BUDGET	25-26 BUDGET	26-27 BUDGET REQUEST	26-27 MGR	26-27 FC RECOMM	26-27 Final Budget	
Total Estimated Expenditures	51,474,726	51,350,607	55,713,429	61,080,068	60,420,502	60,420,502	100,000	
Total Estimated Revenues	(14,006,967)	(12,058,664)	(13,393,825)	(12,603,575)	(12,803,575)	(12,803,575)	(12,603,575)	
Tax Stabilization Reserve	(200,000)	(200,000)	(200,000)	(200,000)	(300,000)	(300,000)	(300,000)	
Tax Revenue Required	37,267,759	39,091,943	42,119,604	48,276,493	47,316,927	47,316,927	(12,803,575)	
Net Dollar Change		1,824,184	3,027,661	6,156,889	5,197,323	5,197,323	(54,923,179)	
Percent from prior year		4.89%	7.74%	14.62%	12.34%	12.34%	-130.40%	
Budget Requests	<b>General County Impact</b>			2,280,366			5.41%	Total
	<b>Jail Impact</b>			4,166,182			9.89%	
	<b>Cross Insurance Arena Impact</b>			(289,659)			-0.69%	14.62%
MGR Budget	<b>General County Impact</b>				1,815,844		4.31%	Total
	<b>Jail Impact</b>				3,821,138		9.07%	
	<b>Cross Insurance Arena Impact</b>				(439,659)		-1.04%	12.34%
Final Budget	<b>General County Impact</b>					(30,052,441)	-71.35%	Total
	<b>Jail Impact</b>					(21,716,522)	-51.56%	
	<b>Cross Insurance Arena Impact</b>					(3,154,216)	-7.49%	-130.40%



**Sheriff's Office- Cumberland County Jail**

Kevin Joyce, Sheriff  
Wages for full & part time staff.

**REVENUES**

**EXPENSES**

**26-27**

	23-24 Actual	24-25 Actual	25-26 Budget	26-27 Budget		Labor	O&M	Capital	TOTAL
Miscellaneous Revenue	87	600	2,000	686		17,966,067	7,699,093	72,500	25,737,660
Term Reimbursements	825	-	-	-					
US Marshall Service	-	1,042,140	1,149,750	500,000					
ICE	12,510	2,299,772	1,149,750	-					
Work Release	-	-	-	-					
Other County Inmates	(104,627)	-	-	-					
State Dept of Corrections	3,269,002	-	3,500,000	3,968,303					
Property Taxes			17,247,533	21,068,671					
Tax Stabilization/Undesignated				200,000					
	\$ 3,177,797	\$ 3,342,512	\$ 23,049,033	\$ 25,737,660					
						<b>TOTAL DEPT.</b>			25,737,660