

COUNTY OF CUMBERLAND: Starting Budget 2026-2027

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

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

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

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

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