

Maine
Cumberland **County**

2026/2027

Final Budget

Monday, March 16, 2026

FINANCE COMMITTEE

Seven Member Finance Committee Met:

December 9, 2025

January 6, 2026

January 27, 2026

February 10, 2026

February 10, 2026 –

Recommended to County Commissioners FY27 Budget as presented with a request the Commissioners and Staff look at additional unassigned fund balance to reduce the tax rate impact.

BUDGET IMPACTS

Salaries	Four Collective Bargaining Agreements
Benefits	Health Insurance Increase 12% Maine Paid Family & Medical Leave ½ percent per employee NCEU & Teamsters Jail – MainePers 2/3rds retirement
Insurances	Workers Comp up 34% or \$168,977 County Risk Pool up 10% for P&C and Auto
Software	Annual subscription-based software licenses continue to rise
Fixed Costs	Continue to rise (maintenance contracts, utilities, supplies)

BUDGET ADDRESSES

- Competitive Wages & Benefits for Union & Non-Union Employees
- The use of technology to create efficiencies & staff capacity
- No longer the reliance of federal inmate revenue in support of the jail
- Funding expenditures to appropriate levels based on history/projections

- Doesn't Address:
 - New initiatives in support of towns and the taxpayers
 - Capital Expenditures to the level of need
 - Future contributions to the Jail unassigned fund balance
 - Additional staff in areas of need

BUDGET OVERVIEW

Non-Union COLA	3%
Health Insurance Increase	12%
Workers Comp	\$168,977
Proposed New Positions	0.5 FTE
Capital – Non-Debt	\$317,600.00
Tax Stabilization Reserve	\$500,000.00

SIGNIFICANT INCREASES

Union Wages & Benefits	\$1,500,000
IT Software Subscriptions	\$229,429
• MUNIS 50k increase itself	
Jail Food	\$150,000
Jail Medical (contract 3% increase)	\$134,000
Risk Pool (Property & Casualty)	10%
Jail Outside Hospital Detail by Law Enforcement	\$200,000

+

PROPOSED POSITIONS

Admin Training Assistant –

FY26 Budget funded a ½ year hire (Jan 2026).

Adds capacity to training office due to increased hiring of Jail & Patrol staff

FY27 Budget funds the second ½ of the position.

REVENUE ADJUSTMENTS

Parking Garage Monthly/Hourly	\$125,000.00
Emergency Management (FEMA)	(\$20,000.00)
Sheriff Office Jail (No Federal Boarders)	(\$3,300,000.00)*
Communication Contracts	\$48,000.00
District Attorney Fees	\$45,000.00
Deeds Revenues (Recording & Transfer)	\$350,000.00
Deeds Copy Revenue	(\$100,000.00)
Investment Interest	\$300,000.00

*Amount originally budgeted in FY27 jail revenues. Reduction of \$2,299,500 compared to FY26

TOTAL EXPENDITURES

Overall Fund Description	Adopted 2025/2026	Final 2026/2027	Dollar Change	Percent Change
County Expenses	\$29,510,180.00	\$31,968,285.00	\$2,458,105.00	8.33%
Jail Expenses	\$23,049,033.00	\$25,737,660.00	\$2,688,627.00	11.66%
Cross Insurance Expenses	\$3,154,216.00	\$2,714,557.00	(\$439,659.00)	(13.94%)
Total Expenses	\$55,713,430.00	\$60,420,502.00	\$4,707,073.00	8.45%
Enterprise Funds	\$13,708,323.00	\$16,605,624.00	\$2,897,301.00	21.14%
Grants	\$3,644,999.00	\$4,206,217.00	\$561,219.00	15.40%
Total Expenditures	\$73,066,751.00	\$81,232,343.00	\$8,165,592.00	11.18%

JAIL EXPENSES & REVENUE

	Adopted	Final	Dollar	Percent
Description	2025/2026	2026/2027	Change	Change
State Funding	\$3,500,000.00	\$3,968,303.00	\$468,303.00	13.38%
Federal Boarder	\$2,299,500.00	\$0.00	(\$2,299,500.00)	(100%)
County Boarder	\$0.00	\$0.00	\$0.00	0.00%
Other Revenues	\$2,000.00	\$686.00	(\$1,314.00)	(0.66%)
Tax Stabilization Reserve	\$0.00	\$200,000.00	\$200,000.00	100%
Total Jail Revenues	\$5,801,500.00	\$4,168,989.00	(\$1,632,511.00)	(28.13%)
Total Jail Expenses	\$23,049,033.00	\$25,737,660.00	\$2,688,622.00	11.66%
Jail Needs from Taxes	\$17,247,533.00	\$21,568,671.00	\$4,321,136.00	25.05%

CROSS INSURANCE ARENA

	Adopted	Final	Dollar	Percent
Description	2025/2026	2026/2027	Change	Change
Bond Principal and Interest	\$2,109,245.00	\$2,003,820.00	(\$105,425.00)	(4.50%)
Prior Debt	\$364,971.00	\$180,737	(\$184,234.00)	(50.48%)
Operational	\$680,000.00	\$530,000.00	(\$150,000.00)	(22.06%)
Cross Insurance Total	\$3,154,216.00	\$2,714,557.00	(\$439,659.00)	(13.94%)

OUTSIDE AGENCY CONTRIBUTIONS

Cumberland County Extension Services	\$125,000.00
Thrive2027 (affiliated with United Way)	\$100,000.00
Cumberland County Soil & Water	\$ 18,000.00
Portland Public Library	\$ 10,000.00
Tedford House (Homeless Shelter)	<u>\$ 20,000.00</u>
	\$273,000.00

DEBT/CAPITAL/TAN

	Adopted	Final	Dollar	Percent
DESCRIPTION	2025/2026	2026/2027	Change	Change
Bonded Debt Principal	\$915,546.00	\$832,686.00	(\$82,860.00)	(9.05%)
Bonded Debt Interest	\$367,383.00	\$346,927.00	(\$20,456.00)	(5.57%)
Capital Reserve	\$299,600.00	\$317,600.00	\$18,000.00	6.01%
Total	\$1,582,529.00	\$1,497,213.00	(\$85,316.00)	(5.39%)

TOTAL NEEDS FROM TAXES

	Adopted	Final	Dollar	Percent
Description	2025/2026	2026/2027	Change	Change
County	\$21,717,856.00	\$23,583,699.00	\$2,115,843.00	8.59%
Jail	\$17,247,533.00	\$21,768,671.00	\$4,521,138.00	26.21%
Cross Insurance Arena	\$3,154,216.00	\$2,714,557.00	(\$439,659.00)	(13.94%)
Tax Stabilization Reserve	(\$200,000.00)	(\$500,000.00)	(\$300,000.00)	150%
Total Needs from Taxes	\$42,119,604.00	\$47,566,927.00	\$5,447,323.00	12.93%

RECENT TAX RATES

2018	4.54%
2019	4.99%
2020	4.67%
2021	1.26%
2022	3.87%
2023.5	(52.53%) (6 month)
2023/2024	5.32%
2024/2025	4.89%
2025/2026	7.74%
2026/2027	12.93%

THANK YOU

You may find the 2026/2027 Budget on the County's website at:

www.cumberlandcountyme.gov/finance