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 EUNA
Budget Pro

Euna Solutions, Inc.

Cumberland County, ME

Request For Proposals (RFP)

Budget Preparation Software

March 20, 2026

Executive Summary

Euna appreciates the opportunity to respond to Cumberland County's Request for Proposal (RFP) for Budget Preparation Software. We welcome the opportunity to leverage our extensive 27 years of experience in implementing and supporting our proposed budgeting software, Euna Budget Professional (formerly Questica Budget), at over 1,000 public sector organizations.

Euna recommends a Software-as-a-Service (SaaS) subscription of our industry leading Euna Budget Professional, OpenBook transparency, Budget Book Studio, and ACFR solutions and our professional services for implementation, integration, configuration, training, and post-implementation customer support. Euna is unique in providing a fully integrated solution offered with a consistent and well-organized user-interface that is purpose-built for streamlining and simplifying public sector budget development, maintenance, and transparency with the community.

Our proposed solution will help the County meet the needs of its increasingly complex budgeting process. Specifically, our solution:

- Offers a modular approach so capabilities such as ACFR publishing may be rolled out initially or added later
- Automatically generates in-year projections and multi-year forecasts and allows users to create an unlimited number of scenarios to better prepare for the future
- Efficiently builds a budget book and ACFR document by leveraging data and narratives directly from the budget preparation tool and using built-in check lists to meet GFOA and ADA requirements and reduce manual effort and errors
- Scales well as it is used by some of the largest local government organizations in the country such as Orange County, Florida, as well as organizations with budget sizes of less than \$20 million.

In 1998, Euna implemented its first solution for public sector budgeting and forecasting, which has been continuously improved based upon the 27 years of customer budget cycle feedback we've received. We're proud to say that our very first customer is still a valued customer today.

Some key considerations that set Euna apart include the following:

- **Integration Experience:** Our customers consider integrations to be mandatory, especially automatically importing actuals from the financial system on a customer-defined schedule. Without automation, accurately analyzing the budget's health is difficult, as you risk making decisions based on old data and/or sharing out-of-date information with others, including the community. Moreover, your staff spends precious time moving data manually. Also included are on-demand exports of approved budgets to Munis. Euna has successfully integrated with Tyler Munis.
- **Security:** Euna is a SOC II Type 2 certified software vendor. We have undertaken a 3rd party audit to ensure client data is managed securely and internal controls are in place to protect the client's security. Our hosting provider, Microsoft Azure, USA, is also SOC2 compliant.
- **Full circle, end-to-end solutions:** Euna provides a single and intuitive solution with modules and capabilities to address all steps involved in the annual budgeting process from strategic planning and pre-planning to the end document. A consistent, well-tested user-interface is deployed across the solution - from building and maintaining granular Operating, Personnel, and Capital budgets, to publishing a budget book and ACFR document.

- **Flexible and Tailored:** We've seen best practices across over 1,000 public sector organizations over the past 27 years. Rather than customizing the platform for each approach, we build in incremental best practices as configurable options, leading to quicker, less costly, and more stable implementations for long-term ROI.
- **You are in control:** Euna's solutions are designed for client-side administration, with accounts, security, reports, workflow, and more, configurable by the admin user. We use a single tenant architecture for our budget development solution, so each customer has a dedicated and segregated instance of our software and may choose when to apply software updates, based on their convenience and schedule.
- **Full Service:** We manage all aspects of customer interaction, from implementation to ongoing post-implementation support, exclusively with experienced in-house Euna employees to avoid blurred areas of responsibilities that often occur when third parties are involved.

We look forward to discussing Euna's value and return on investment for Cumberland County.

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Section 1: The Original RFP Package

Section 1: The Original RFP Package, including any addenda, and completed Proposal Forms.

**REQUEST FOR PROPOSALS (RFP)
FOR
BUDGET PREPARATION SOFTWARE**

**PROPOSALS DUE BY
3:00 PM ET, FEBRUARY 23RD, 2026**

February 2nd, 2026 The County of Cumberland, Maine is requesting written proposals for budget preparation software.

The County will receive written sealed proposals for these services until 3:00 pm ET on February 23rd, 2026 at the Cumberland County Office, 27 Northport Drive, Portland Maine 04103, at which time proposals will be opened in public.

The Request for Proposal (RFP) contains the key information and requirements for respondents to address. It is the intent of the RFP process to receive proposals prepared in accordance with this RFP and consistent with the scope of services and/or specifications required.

Included in the request:

- Sec. 1 - Instructions Page 2
- Sec. 2 - RFP Schedule Page 4
- Sec. 3 - Background Page 5
- Sec. 4 - General Terms and Conditions Page 6
- Sec. 5 - Scope of Services and Special Conditions Page 10
- Sec. 6 - Proposal Format and Forms Page 12

Please refer to all portions of the RFP for additional information and instructions on submitting a proposal.

Copies of this RFP can be located on the County's website:

https://www.cumberlandcountyme.gov/departments/financetreasurer/bid_opportunities.php

or by emailing tgrover@cumberlandcounty.org. The County reserves the right to reject any and all proposals or any part of a proposal should it be in the best interest of the County to do so.

EUNA RESPONSE:

Read and understood.

Section 1 - Instructions

RESPONSE INSTRUCTIONS

Proposals must follow the rules and format established within this RFP. Adherence to these rules will ensure a fair and objective analysis of all proposals. Failure to complete or comply with any portion of this request may result in rejection of a proposal. Bidders must submit their proposals in accordance with all sections of the RFP, including these instructions and Section 6 - Proposal Format and Forms.

COSTS OF RFP PREPARATION AND SUBMISSION

Each Bidder shall be responsible for all costs incurred in order to prepare and submit their response to this RFP.

PROPOSAL SUBMISSION

ONE (1) ORIGINAL SIGNED HARD COPY AND ONE (1) FLASH DRIVE CONTAINING AN ELECTRONIC COPY OF THE BID PROPOSAL ARE REQUIRED. The electronic copy must be a PDF and identical to the original signed copy. All copies of the bid proposal must be contained in a single SEALED envelope/package addressed and hand delivered or sent by certified mail to:

County of Cumberland
Attn: Theresa Grover, County Treasurer
27 Northport Drive
Portland ME 04103

The outside of the envelope/package must be clearly marked with the following: "Budget Preparation Software RFP," the Bidder's name, and the bid due date. If alternative proposals are offered by a Bidder, each proposal shall be submitted separately and comply with all requirements in this RFP. Bid proposals must be received by 3:00 pm ET, February 23rd, 2026. It is the sole responsibility of the Bidder to see that their completed proposal is received by the closing time. The County will in no way be responsible for delays caused by the mail carrier or any other method of delivery. Any proposal received after the closing time will be eliminated from consideration and returned to the Bidder unopened. Untimely proposals which are opened in error will not be considered.

ADDITIONAL INFORMATION

Any questions, points of clarification, or requests for additional information must be made in writing and submitted to:

County of Cumberland ATTN: Theresa Grover
27 Northport Drive, Portland ME 04103
OR tgrover@cumberlandcounty.org

Inquiries must be submitted by 3:00 pm ET, February 9th, 2026. The County will respond to inquiries in writing by February 13th, 2026 and copies will be provided to individuals that filed a timely intent to bid. If required, an addendum to this RFP will be issued.

EVALUATIONS

After the public opening of the proposals, an Evaluation Team comprised of County officials and employees will evaluate the proposals and make a recommendation to the County Commissioners. The County Commissioners are responsible for awarding any contract pursuant to this RFP. Selected Bidders may be invited to make oral presentations to the Evaluation Team and/or Commissioners during the evaluation process. The County Commissioners may award any contract based on initial

proposals received, without discussion of such proposals.

The Evaluation Team will evaluate Proposals on a variety of quantitative and qualitative criteria. Proposals will only be considered from respondents that demonstrate the ability to perform the scope of services and/or meet the specifications outlined in this RFP. The County reserves the right to investigate the financial condition, experience record, and personnel of Bidders to determine the ability of a Bidder to perform the services required.

The County reserves the right to reject any and all Bids and to accept any Bid, or portion of a Bid. Except as otherwise provided by law, the decision to award a contract pursuant to this RFP will be based on a best-value analysis and the County's purchasing policies, taking into consideration the qualities of the goods or services to be supplied, their conformity with the specifications in this RFP, the purposes for which they are required, and the best interest of the County. The lowest priced proposal may not necessarily be selected.

EUNA RESPONSE:

Read and understood.

Section 2 - RFP Schedule

RFP Publication	February 2nd, 2026
Deadline to Submit Questions to County and Deadline to File Intent to Bid Form (optional)	3:00 pm ET, February 9th, 2026
Date of Written Response to Questions	February 13th, 2026
Deadline for Receipt of Proposals/Opening Time	3:00 pm ET, March 20, 2026
Presentations (if required by County)	TBD
Award of Contract - Board of Commissioners Meeting	March 16th, 2026
Begin Service/Contract Start Date	Anticipated April 1st, 2026

- Note: Dates and times of this schedule are accurate at the time of RFP release. Dates are subject to change.

EUNA RESPONSE:

Read and understood.

Section 3 - Background

Cumberland County seeks proposals for an enterprise-grade financial budgeting and planning platform that will serve as the County's core financial planning system. The County currently relies on spreadsheet-driven budgeting for County budget preparation. With the increasing complexities in the County budget, the County's objective is to acquire a platform that will ensure financial data integrity across all budget categories, reduce manual reconciliation and publishing, and create a scalable foundation for future financial reporting and disclosure.

Cumberland County's budget is developed by the County Manager, reviewed by the Finance Committee, and submitted to the County Commissioners for approval. The County operates on a July 1st to June 30th fiscal year.

Cumberland County's budget includes operational budgets for 16 County Departments, including the Cumberland County Jail (jail funds are required by law to be accounted for separately from the County's General Fund). A separate set of spreadsheets is developed for each department's budget, which includes the Department coversheet, a summary page, and the department budget breakdown. The coversheet includes general information on the department, including personnel, department objectives, and the department's total revenue and expenses.

The summary page includes a list of the department's line-item accounts (by account number) with no line detail. Each line includes the following columns: the prior year's budget, three prior years' actual expenditure in separate columns, the department head's request for the upcoming fiscal year, the County Manager's recommendation, the Finance Committee's recommendation, and the final amount approved by the County Commissioners. The final section is the department's breakdown of each line item, including detailed budget justifications. This page also includes most of the columns listed on the summary page.

Each department's budget is reflected on a master summary page that provides the total budget expenditures and revenues for the County. The master summary page also contains historical and current budgetary impacts on the County Tax, which is assessed through municipalities to taxpayers in the County. The County shows the tax impact of the Jail and Cross Insurance Arena separately, as well as the combined tax impact of the budget.

The County's budget also includes summaries of enterprise accounts for certain departments that are funded entirely through contract or grant programs, a 5-year Capital Improvement Plan, and non-departmental debt service.

The County wishes to acquire budget preparation software that allows for it to maintain, more or less, its existing budget format.

EUNA RESPONSE:

Read and understood.

Section 4 - General Terms And Conditions

A. Definitions:

In this RFP, the following terms will have the meanings set forth below: "Bidder"- the person, firm, corporation, or other entity responding to this RFP and submitting a Proposal. The terms "Bidder" and "Contractor" may be used interchangeably in this RFP when discussing the scope of services and term and conditions that are required of a successful Bidder.

"Closing Time"- the date, time, and place bids are due, as set out in Section 1-Instructions of this RFP.

"Contract"- the executed agreement between Cumberland County and the Contractor for the services described in this RFP, which includes the final signed agreement, the Proposal, the RFP and any other forms or written addenda or amendments formally incorporated therein.

"Contractor"- the successful Bidder who enters into a contract with the County to provide the services or goods pursuant to this RFP.

"County" or "Cumberland County"- the County of Cumberland, a political subdivision of the State of Maine, having a place of business at 27 Northport Drive, Portland, Maine 04103.

"Proposal" or "Bid"- a Bidder's response to this RFP, which includes the proposed cost for providing the goods or services required in this RFP and the plan for meeting the requirements in the RFP, with all accompanying schedules, appendices or addenda submitted by the Bidder in response to the RFP. The terms "Proposal" and "Bid" may be used interchangeably in this RFP.

"Request for Proposals" or "RFP"- all papers bound with or attached to this document. These may include but not be limited to: Addenda (or Addendum if singular) issued during the RFP process.

"Subcontractors"- agents or third parties engaged by the Bidder in connection with providing or supplying the services, goods, materials, or equipment pursuant to this RFP or Contract.

B. Evaluation Criteria.

Proposals received by the closing time will be evaluated by the County's Evaluation Team to determine the best overall value to the County and satisfaction of all criteria set out herein including, but not limited to:

- a) Pricing of Proposal; including the reasonableness of fees and other service costs.
- b) Thoroughness and Completeness of Proposal; including responsiveness to the RFP requirements and soundness of Bidder's approach to addressing the County's needs as outlined general terms and conditions and scope of services.
- c) Experience, Qualifications, and Past Performance; including ability to provide the service or equipment sought by the County and commit capable personnel to execute any services required under the Contract.
- d) Any other criteria the County, in its sole discretion, deems necessary to evaluate the Bidder's offer.

C. Evaluation of Subcontractors.

All subcontractors of the Bidder shall be subject to the same evaluation process, at a minimum. It is the responsibility of the Bidder to guarantee all subcontractors will comply with all requirements and terms and conditions set out in this RFP.

D. Right of Bid Modification, Acceptance, and Refusal

- a) Responses and Addenda. The County will issue a formal written response by February 13th, 2026 to all timely questions and requests for clarification to those who submitted a timely intent to bid. The County reserves the right to issue a formal, written addenda to this RFP if substantial changes that impact the submission of proposals are required. Any addenda shall be binding on Bidders and shall become part of the solicitation document. County may issue a written

addendum up to five working days prior to the closing time and will provide a copy of the addenda to those who submitted a timely intent to bid. However, it is the Bidder's responsibility to ensure they receive all written responses or addenda before submitting a bid. The County shall not be bound by oral or other communications, explanations, or clarifications not confirmed in writing.

- b) The County reserves the right to waive any informality or irregularity in proposals, or excuse technical defects in a proposal when beneficial to the County.
- c) The County reserves the right to reject any and all proposals or any part of a proposal should it be in the best interest of the County to do so.
- d) Exceptions. Any exceptions or deviations from the requirements or the conditions specified in this RFP must be clearly stated on an Exceptions and Deviations Form (Section 6- Format and Forms). The County will be the sole judge as to what constitutes an acceptable exception or deviation. If no exception or deviation is indicated in a proposal, the Bidder will be deemed to have agreed to full compliance of the requirements and conditions in the RFP.
- e) Negotiations. The County reserves the right to require modifications to initial proposals. Prior to the award, the County reserves the right to enter into negotiations with the most successful Bidder to resolve any contractual differences. If no resolution is reached, the proposal may be rejected and discussions may be initiated with the next successful Bidder.
- f) The successful Bidder will be required to sign a Contract with the County. The County reserves the right to include in the contract other terms or conditions not specifically set forth herein, including but not limited to terms and conditions required by state or federal funding sources (if applicable).
- g) Withdrawal. Bidders may withdraw and/or resubmit their proposal at any time prior to the closing time for receipt of proposals. Proposals may be withdrawn after the scheduled closing time for receipt of proposal. New or amended proposals may not be submitted after the closing time.

E. Contract

- a) Contract Term. The contract period shall be for three years. The official start date shall be documented by a letter of agreement between County and the Contractor, but is anticipated to be April 1st, 2026. At the option of County, the contract may be renewed for two additional two-year periods.
- b) If the successful Bidder fails to execute and return the Contract to the County within thirty (30) days of the date of the County Commissioners vote to award the Contract, the County may cease all discussions with the Bidder and have no obligation to the Bidder. The County may, if it chooses to do so, award the Contract to another Bidder, all without affecting any claim which the County may have against the initial successful Bidder as a result thereof.
- c) Independent Contractor Status. The Bidder acknowledges and agrees that the Contractor and all employees or agents of the successful Contractor will be independent contractors, and shall not be considered employees of the County, while engaged in the performance of any work or services under any Contract entered into pursuant to this RFP.
- d) Appropriation. Bidder acknowledges and agrees that the award of this contract is contingent on appropriation of funding by the County Commissioners.
- e) Termination. Cumberland County may terminate the Contract resulting from this RFP at any time the Contractor fails to carry out its provisions. The County shall give the Contractor notice of such termination which states reasons for the termination. If after such notice, the Contractor fails to cure the conditions within the specified time contained in the notice, the County may order the Contractor to stop work immediately and leave the premises. Either party may terminate the agreement, without cause, upon giving the other party not less than 90 days' written notice of termination. The Contract will further address the rights of the County and Contractor to modify or terminate the Contract.

F. Taxes

Cumberland County is exempt from and will not pay Federal Excise Taxes, Transportation Taxes, and Maine State Sales Tax. If Bidder is required to charge State Sales Tax on Bidder's sales, Bidder shall not include it as part of the proposal price.

Bidders should indicate in their proposal which cost items are or may be subject to State Sales Tax.

G. Responsibility of Compliance with Legal Requirements

It shall be the responsibility of the Bidder to possess and maintain all licenses, registrations, and permits required by Federal, State, and local rules and regulations necessary for the implantation of the work undertaken by the Bidder pursuant to this RFP. The Bidder shall comply with all applicable federal, state, local, laws, regulations, ordinances and standards applicable to the services or goods provided under this RFP.

H. Liability and Indemnification

- a. Bidders acknowledge and agree that County will not be responsible for any costs, expenses, losses, damages (including damages for loss of anticipated profit) or liabilities incurred by the Bidder as a result of or arising out of submitting a Proposal for the proposed Contract, or due to County's acceptance or non-acceptance of their Proposal or any contract award not made in accordance with the express or implied terms of the RFP.
- b. The Contractor shall defend, indemnify and hold the County, its officers, agents and employees, harmless against any and all liabilities, causes of action, judgements, claims, or demands, including attorney's fees and costs, for personal injury (including death) or property damage arising out of or caused by the performance of the work under the Contract by the Contractor, its agents, employees and subcontractors. This obligation will be included in greater detail in the Contract between County and the Contractor.

I. Jurisdiction and Venue.

The laws of the State of Maine shall govern the interpretation, administration, and enforcement of this RFP and any Contract entered into pursuant to this RFP. All actions brought to enforce or interpret the RFP, any Proposal, or Contract shall be brought and maintained in the Maine State Courts of competent jurisdiction with venue in Cumberland County.

J. Freedom of Access Act.

All documents submitted as part of the Bidder's Proposal will be deemed available to all parties after the bids are opened and will be subject to public disclosure in accordance with the Maine Freedom of Access Act. Trade secrets contained in a proposal may be kept confidential if the Bidder, at the time the proposal is submitted, designates the secret and requests that it be kept confidential. This right of privacy will be construed as narrowly as possible to protect the interests of the Bidder while attempting to maximize the availability of information to the public. Any statements reserving or attempting to reserve any confidentiality or privacy rights in submitted proposals or otherwise inconsistent with the Maine Freedom of Access Act will be void and disregarded.

EUNA RESPONSE:

Read and understood.

Section 5 - Scope Of Services And Special Conditions

Option 1: The County requires a budget software platform that meets the following requirements:

- i. Multiple Budget Types: Allows users to create multiple budget types based on account definition (Operating, Capital, etc).
- ii. Individual Departments/Lines: Allows users to establish unlimited line-item accounts, including space for department justifications for budget requests. Allow for line items to be moved to different sections/departments as needed.
- iii. Projections: Allows users to generate projections based on predefined parameters for current and future years, including areas of personnel cost, potential revenue. Enables users to create unlimited budget scenarios within the same budget type, without recreating spreadsheets or moving between separate reporting systems, which can be saved for comparison or forecasting.
- iv. Comparisons: Must be able to stage budget to show historical budget information, including each account's prior approved budget amount and actual expenditures, for a minimum of two years. Users must be able to categorize and analyze financial data across dimensions such as accounts and funds, departments, positions, capital projects, funding sources, forecasting, and historical comparisons without manually recreating forms, or duplicating data sets.
- v. View and Stages of Budget: Must be able to stage budget in approval process flow: Prior Budget – Prior Year Actual – Department Head Request – County Manager Recommendation – Finance Committee Recommendation – Final Budget Approved.
- vi. Security: Must allow for the budget to be locked after approval, allowing only authorized personnel to make changes. Must include an audit history to track changes.
- vii. Personnel & Positions: Must be able to calculate the total cost of personnel per department, using provided parameters, including wages, overtime, cost-of-living increases, salary table step increases, and change in benefit costs. Must be able to track FTEs and vacancies in this calculation. Total personnel costs, once calculated, must be easily integrated into the operational budget.
- viii. Access: The County must be able to set and approve user access to the budget software based on the user's role and responsibilities. Must allow for multiple users to access and edit budget software during the budget development process and tracks changes by users, including an audit trail/timestamps.
- ix. System Integration: Must be able to integrate with Munis. Must be able to import and export from Excel files.
- x. Training Environment: Must have an updatable training environment in conjunction with the live environment.
- xi. Reports: Must be able to view and print detailed reports on the budget and changes made to the budget. Produce reports by Department, Fund, and account type.
- xii. SSO: Must support single sign-on capability via third-party identity providers.
- xiii. Compliance: GFOA award criteria. GASB Standards.
- xiv. Future ACFR Reporting: Must have capability to produce ACFR reports.

Options 2 and 3. Although the County is primarily interested in purchasing budget software, the County requests that Bidders also provide quotes for the following additional services (see Pricing

Sheet):

- i. Capital Improvement: Able to do multi-year CIP planning, with the ability to integrate into the operating budget. Should allow for CIP breakdown/descriptions.
- ii. ACFR and Budget Book: Generates fully structured ACFR reports with GASB-integrated notes and convert validated budget data directly into GFOA-aligned Budget books.

EUNA RESPONSE:

Please see response to this section below.

Section 6 - Proposal Format And Forms

A. Proposal Format. All proposals shall be complete and carefully worded and must convey all the information requested by the County. If significant errors are found in the Bidder's proposal, or if the proposal fails to conform to the essential requirements of the RFP, the County, and the County alone, will be the judge as to whether that variance is significant enough to reject the proposal. Proposals shall be in substantially the following format:

- a. Section 1: The Original RFP Package, including any addenda, and completed Proposal Forms.
 - I. Section 2. Response to requirements and plan for implementation of the services sought (Section 5- Scope of Services and Specific Conditions).
- b. Bidder shall submit a narrative to support its Proposal for the services and/or goods sought.
- c. Section 3. Any other information Bidder desires to furnish. This section is to be reserved for any information provided over and above the specific information requested in the RFP.

EUNA RESPONSE:

Read and understood.

Received Addenda

Schedule modification

**REQUEST FOR PROPOSALS (RFP)
FOR
BUDGET PREPARATION SOFTWARE
SCHEDULE MODIFICATION**

**PROPOSALS NOW DUE BY
3:00 PM ET, MARCH 20TH, 2026**

February 18th, 2026

The County of Cumberland, Maine is modifying the RFP Schedule for the "RFP for Budget Preparation Software," issued February 2, 2026, as provided below.

The County will now receive written sealed proposals for these services until **3:00 pm ET on March 20th, 2026** at the **Cumberland County Office, 27 Northport Drive, Portland Maine 04103**, at which time proposals will be opened in public.

Section 2- RFP SCHEDULE

RFP Publication	February 2 nd , 2026
Deadline to Submit Questions to County	
Deadline to File Intent to Bid Form (<i>optional</i>)	3:00 pm ET, February 27 th , 2026
Date of Written Response to Questions	March 11 th , 2026
Deadline for Receipt of Proposals/Opening Time	3:00 pm ET, March 20 th , 2026
Presentations (if required by County)	TBD
Award of Contract - Board of Commissioners Meeting	April 2026 Commissioners Meeting
Begin Service/Contract Start Date	Anticipated May 1 st , 2026

All dates in the original RFP shall be modified according to this new schedule. All other provisions remain in effect. If you have already submitted a proposal, the County will return it to you unopened.

Please do not hesitate to contact us at tgrover@cumberlandcounty.org.

Maine
Cumberland **County**

Cumberland County Budget Software RFP Questions and Answers

Answers in Red. Posted on 3/9/2026.

1. In the pricing sheet table (page 15), is the column "Total Cost" the total recurring software costs for years 1, 2, and 3? **It is the total of the 1, 2, 3 year and additional cost columns.**
2. In the table in the pricing sheet (page 15), for the Annual Projected Increases, do you want the annual software cost for each year or the percentage increase? **We will accept either.**
3. Can the County please confirm its current annual operating expense budget, including the combined operational budgets for the 16 County departments? **The fiscal 2026 operating expense budget is \$55,713,430.**
4. Does the County require or prefer approved budgets to be exported to Munis on an on-demand basis that immediately updates Munis via a user-initiated export (button-click) that is configured during implementation? **This is preferred but is not a requirement.**
5. Does the County require or prefer actuals to be imported from Munis into the budgeting system on a scheduled, automated basis (e.g., nightly), with the option for on-demand, immediate imports if needed in between scheduled automatic updates? Alternatively, does the County prefer to download and upload a spreadsheet each time they want to refresh budget and actuals data between Munis and the budgeting solution? **The RFP requires that the budget software platform "integrate with Munis" and "be able to export from Excel files." (See Section 5, subsection 9). Bidders are requested to explain their plan for implementation of these requirements in Section 2 of their proposal (See Section 6).**
6. Would the County consider accepting an electronic-only proposal submission (PDF via email or secure upload) to reduce the carbon footprint of paper, ink, transportation, etc.? **We require all proposals to be delivered by hand or certified mail by the due date and time.**
7. Could you provide an approximate number of current users for pricing purposes? **We have approximately 20 users.**

Intent To Bid Form

Potential Bidders interested in receiving written response, request for clarification, and addenda in relation to this RFP are encouraged to complete this Form. This form is optional. Failure to complete this form will not automatically disqualify a Bidder from the RFP process. All Bidders remain responsible for obtaining any written responses or addenda to this RFP from the County.

The County request this form (or the information in this form) be delivered by email, mail, or hand by 3:00 pm ET, February 9th, 2026 to:

County of Cumberland
Attn: Theresa Grover, Treasurer/Finance Director
27 Northport Drive
Portland, Maine 04103

RFP Information

Bid Title: Cumberland County, ME - Request For Proposals (RFP) - Budget Preparation Software

Bid Due Date: March 20, 2026

Proposed Bidder Information

Company or Organization: Euna Solutions, Inc.

Contact Name: Chris Olsen

Contact Title: Senior Account Executive

Mailing Address: 1155 Perimeter Ctr W Unit 500 - Sandy Springs, Georgia 30338

Phone: 844-226-3862 X224

E-mail Address: christine.olsen@eunasolutions.com

Bid Proposal Form

BIDDER NAME AND ADDRESS:

Euna Solutions, Inc.

1155 Perimeter Ctr W Unit 500

Sandy Springs, Georgia 30338

Contact Person: Chris Olsen - Senior Account Executive

Telephone Number: 844-226-3862 X224

E-mail Address: christine.olsen@eunasolutions.com

I certify that this proposal is made without prior understanding, agreement or connection with any corporation, firm, or person submitting a proposal for the same services and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of state and federal law and can result in fines, prison sentences, and civil damage awards.

I acknowledge the terms and conditions in this RFP, agree to abide by all conditions of this RFP, except as provided in the Exceptions and Deviations Form, and certify that I am authorized to sign this proposal for the Bidder. If awarded the contract, I hereby agree to execute a contract with Cumberland County in the form specified within thirty (30) days after the award.

Printed Name: Andrew Stolz

Title: VP of Sales

Signature: 
Andrew Stolz (Mar 18, 2026 12:28:32 EDT)

Date: March 20, 2026

Pricing Sheet

Bidders are encouraged to provide three pricing options:

1. Budget Software and Personnel
2. Budget Software, Personnel, and Capital Improvement Planning
3. Budget Software, Personnel, Capital Improvement Planning, ACFR Report, and Budget Book Publication

For each pricing option above, please provide:

1. The total annual cost.
2. At least three years of projected increases in fees or other service costs.
3. The number of licenses provided with the price and the amount for additional users.
4. Any other associated costs, including any implementation or maintenance/ongoing support fees.

Annual Projected Increases						
	Total Cost	Year 1	Year 2	Year 3	# of Licenses	Additional Costs
Option 1 (Budget Software, Personnel)	\$72,943	\$20,870	\$21,496	\$22,141	unlimited	\$8,436 implementation, integration, configuration & training
Option 2 (Opt. 1 plus CIP planning)	\$99,932	\$28,692	\$29,553	\$30,439	unlimited	\$11,248 implementation, integration, configuration & training
Option 3 (Opt. 2 plus ACFR & Budget Book)	\$127,463	\$36,660	\$37,760	\$38,893	unlimited	\$14,150 implementation, integration, configuration & training

Configured integrations with Tyler Munis ERP:

- Operating: Actuals Import, Budget Export – Automatic/Scheduled or On-Demand
- Capital: Actuals Import, Budget Export - Automatic/Scheduled or On-Demand. Options 2 & 3

More manual approaches to data exchange are available for a reduced cost. Please see Response to Requirements, item # ix.

Applicable taxes extra.

- Year 1 Software Subscription:
 - Due 100% upon Contract Execution Date (Net 30) and annually in advance for future years
- Professional Services:
 - Due 100% upon Contract Execution Date (Net 30)

Exceptions And Deviations Form

Any exception or deviation in a Bidder's Proposal to the terms and conditions, standards, requirements, and scope of services in this RFP must be set forth on this form. Bidders must clearly number and describe in detail each exception or deviation and reference the exact page number and paragraph of the term, standard, or requirement to which the exception or deviation applies.

The County reserves the right to reject, modify or accept any exceptions at its sole discretion. **If not exceptions or deviations are provided below, the Bidder agrees to accept all of the terms and conditions contained in the RFP and any addenda to the RFP.**

EUNA RESPONSE:

1. **Section 4 - General Terms and Conditions - pg. 7 - Sub-Section E. Contract.** Since this Agreement will cover software-as-a-service, we will need to include the EULA as an exhibit to the Agreement so that the license terms are included. Euna's End User License Agreement ("EULA") is available online at <https://eunasolutions.com/eula/>.
2. **Section 4 - General Terms and Conditions - pg. 7 - Sub-Section E.e. Termination.** We will agree to offer a 30-day Termination for Convenience. We propose to provide the County with long-term price certainty and amortize the cost of the software, along with support and maintenance, over the contract term. If the County chooses termination for convenience, we need to recover a portion of the software license cost. Euna proposes the following termination language, inclusive of mutual termination for cause:

Termination for Convenience

Customer may terminate this Agreement without cause by giving thirty (30) days advance written notice to EUNA of its election to terminate this Agreement pursuant to this provision. In the event of such termination, Customer agrees to pay a "SaaS Recovery Amount" equivalent to 50% of the subscription fees for the remainder of the initial term of the Order Form.

Termination for Cause

In addition to any other express termination right set forth in this Agreement: Either Party may terminate this Agreement, effective on written notice to the other Party, if the other Party materially breaches this Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured thirty (30) days after the non-breaching Party provides the breaching Party with written notice of such breach; or either Party may terminate this Agreement, effective immediately upon written notice to the other Party, if the other Party: (A) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (B) files or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency Law; (C) makes or seeks to make a general assignment for the benefit of its creditors; or (D) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business."

3. **Section 4 - General Terms and Conditions - pg. 8 - Sub-Section H. Liability and Indemnification.** We are open to negotiating a broader indemnity for negligence and violation of law, but this must be limited to third party claims. Our proposed alternative language is as follows:

"Bidder shall indemnify, defend, and hold harmless County and its agents, officers, directors and employees ("County Parties") from and against any and all losses, damages, liabilities, costs, including reasonable attorneys' fees ("Losses") incurred by County Parties resulting from any

third-party claim, suit, action or proceeding ("Third Party Claim") that the SaaS, Software or Hardware, or any use of the SaaS, Software or Hardware in accordance with this Agreement, infringes or misappropriates such third party's intellectual property rights or for any Third Party Claim based on Bidder's gross negligence or willful misconduct."

Section 2: Response to requirements

Response to requirements and plan for implementation of the services sought (Section 5- Scope of Services and Specific Conditions).

i. Bidder shall submit a narrative to support its Proposal for the services and/or goods sought.

Solution Summary

Euna Budget for Cumberland County, Maine

Cumberland County has clearly outlined its goal: to move from a spreadsheet-driven budgeting process to an enterprise-grade financial planning platform that strengthens data integrity, reduces manual reconciliation, and provides a scalable foundation for future reporting and disclosure.

The County's current process supports sixteen departments, separately accounts for Jail funds, incorporates enterprise accounts, maintains a five-year Capital Improvement Plan, and stages approvals through multiple levels of review. While effective to date, this structure requires significant manual coordination and creates risk around version control, formula errors, and reconciliation.

Euna Budget is purpose-built for public sector governments and is designed to preserve or enhance Cumberland County's existing budget format while modernizing how it is built, reviewed, approved, and reported. The platform unifies operating, personnel, and optional capital planning into a single, secure, cloud-based system that supports the County's workflow, reporting, and compliance requirements.

Integrated Operating, Personnel, and Capital Planning

Euna Budget provides three fully integrated modules: Operating, Personnel, and an optional Capital module. These modules work together within a single environment so that departments can build budgets collaboratively while Finance maintains oversight and control.

The Operating Budget module allows unlimited line-item accounts, department justifications, and hierarchical roll-ups consistent with the County's current structure. Departments continue to prepare detailed budget requests, but instead of maintaining separate spreadsheets, all data resides in one centralized system. This eliminates duplicate files and ensures that changes made in one area automatically roll up into summary views and master totals. Line items can be moved between departments or sections as needed, and the County can maintain both fund-based and departmental views without recreating reports.

Euna Budget Personnel module directly addresses the County's requirement to calculate wages, overtime, cost-of-living adjustments, step increases, benefit costs, FTEs, and vacancies. Positions are modeled as structured records, allowing the County to track filled and vacant roles and apply consistent benefit and payroll assumptions across departments. Once calculated, total personnel costs flow automatically into the operating budget.

For the County's five-year Capital Improvement Plan, the optional Capital module enables multi-year project planning, funding source tracking, and integration of capital impacts into operating projections. Projects may include detailed descriptions, timelines, and prioritization criteria. Capital scenarios can be evaluated alongside operating forecasts, giving leadership a full view of long-term financial impact.

Workflow, Budget Staging, and Collaboration

As previously acknowledged, Cumberland County requires the ability to stage its budget through defined approval levels, including prior budget, prior year actuals, Department Head requests, County Manager recommendations, Finance Committee recommendations, and final approved budget. Euna Budget supports this exact structure through comprehensive workflow tools.

Each stage is clearly defined in the system, with role-based permissions controlling who can edit, review, or approve data at each step. Automated notifications and dashboards allow Finance to monitor progress across departments in real time. Once approved, budgets can be locked to prevent further changes while preserving a complete audit history of edits, approvals, and revisions.

Multiple users can work simultaneously within the system, eliminating the need to circulate spreadsheets. Comments and supporting documents can be attached directly to line items or department summaries, improving collaboration while maintaining accountability.

Historical Comparisons, Projections, and Scenario Modeling

The County requires the ability to compare historical budgets and actual expenditures while projecting in-year and future year impacts. Euna Budget stages prior approved budgets and multiple years of actual data side-by-side within the same grid. Users can analyze information across departments, funds, accounts, positions, or capital projects without recreating forms or duplicating data.

The system also supports unlimited scenario modeling. Finance staff can build alternative projections based on revenue assumptions, staffing changes, or tax impact considerations and compare them directly against baseline versions. This is especially valuable when evaluating the separate and combined tax impacts of major components such as the Jail or enterprise operations. Because all scenarios exist within one system, comparisons are quickly realized, consistent and transparent.

Advanced calculations and allocations are managed through a centralized engine rather than embedded formulas, ensuring accuracy, improved auditability, and a reduction in spreadsheet risk while maintaining flexibility.

Reporting, Integrations, and Data Transparency

Euna Budget Report Center provides detailed reporting by department, fund, and account type, consistent with the County's requirements. Budget-to-actual reports, variance analysis, historical comparisons, and audit logs are available in real time and exportable to PDF, Excel, or Word.

Integration with Tyler Munis financial system is supported through the Euna Integration System (EIS). Actuals, chart of accounts structures, and personnel data can be imported on a scheduled or on-demand basis. Approved budgets can be exported back to Munis. EIS has been developed to reduce manual uploads and improve reconciliation, ensuring County leadership is working with up-to-date financial information.

For expanded reporting needs, optional modules extend the platform further. Report Studio enables the structured production of ACFR reports aligned with GASB standards. Budget Book Studio allows the County to generate GFOA-aligned, ADA-compliant budget documents directly from validated budget data. Both of these components are powered by OpenBook transparency and visualizations tool, which also enables public-facing transparency dashboards.

Security, Access Control, and Compliance

Euna Budget is hosted on the Microsoft Azure cloud, which is SOC 2 Type II certified and Euna Solutions is a SOC 2 Type II certified software vendor. In addition to a production environment, Euna implements a separate training environment that mirrors the live system, allowing staff to learn and test processes without impacting production data.

The system supports single sign-on capability, multi-factor authentication, encryption at rest and in

transit, and full audit tracking of user activity. Role-based access ensures that users have access to only the features they need for their role and only view and edit data appropriate to their responsibilities.

The platform also supports GFOA award criteria and GASB standards, providing a strong foundation for future financial reporting and disclosure requirements.

Summary

Euna Budget replaces Cumberland County's spreadsheet-based budgeting process with a unified, secure, and collaborative financial planning system. The platform preserves the County's existing format while improving accuracy, transparency, and efficiency. By integrating operating, personnel, and optional capital planning into one environment, automating workflow and calculations, and connecting directly with Munis, Euna reduces reconciliation effort and strengthens internal controls. At the same time, optional ACFR reporting, digital budget book production, and public transparency tools position the County for long-term reporting excellence.

Euna Solutions brings more than 27 years of public sector budgeting experience and over 1,000 government implementations across North America. We look forward to partnering with Cumberland County to modernize its budgeting foundation while supporting long-term financial integrity, accountability, and transparency.

Response to Requirements

Option 1

The County requires a budget software platform that meets the following requirements:

i. Multiple Budget Types: Allows users to create multiple budget types based on account definition (Operating, Capital, etc).

EUNA RESPONSE:

Euna Budget allows users at Cumberland County to create and manage multiple budget types within a single, unified system based on account definitions and fund structures. Operating, Personnel, and Capital budgets are supported as distinct yet fully integrated components, ensuring that each budget type maintains its own configuration, workflow, and reporting structure while remaining connected to the County's consolidated financial view. This approach mirrors how public sector organizations structure their budget cycles while eliminating the need to maintain separate spreadsheets or reporting systems.

Administrators can configure chart of accounts alignment, labels, fields, and approval paths to reflect the County's established format. The Operating budget can follow the departmental and fund-based structure currently in use, while Capital Improvement planning can be managed across a five-year horizon with its own categorization and funding sources. Approval workflows may differ between operating and capital budget development.

ii. Individual Departments/Lines: Allows users to establish unlimited line-item accounts, including space for department justifications for budget requests. Allow for line items to be moved to different sections/departments as needed.

EUNA RESPONSE:

Euna Budget supports unlimited line-item accounts across all departments, funds, divisions, and cost centers. Line items are structured according to the County's existing account string and may include object codes, funding sources, and department identifiers. Data entry occurs directly within configurable grids that can display historical budgets, actual expenditures, and projection years in the same view.

Users may create multiple budget line items per account. Each line item includes space for department-level justifications. Narrative fields are configurable and can be set as required based on budget type or workflow stage. Supporting documents, such as spreadsheets, vendor quotes, email messages, photos, or explanatory memoranda, may be attached directly to the specific line item or to the department summary record

Authorized users can move line items between departments, divisions, or funds as needed. When a line is reassigned, all roll-up totals, hierarchies, and reporting structures update automatically. The system maintains a record of the movement within the audit history, including the original and updated organizational assignment.

iii. Projections: Allows users to generate projections based on predefined parameters for current and future years, including areas of personnel cost, potential revenue. Enables users to create unlimited budget scenarios within the same budget type, without recreating spreadsheets or moving between separate reporting systems, which can be saved for comparison or forecasting.

EUNA RESPONSE:

Euna Budget allows users to generate projections for current and future fiscal years using predefined

parameters or variables that are stored in Euna Budget's statistical ledger. Projection methods may include percentage increases, flat-dollar adjustments, trend-based calculations, or variable-driven formulas. Users can select baseline values such as prior year actuals, adopted budget, or year-to-date expenditures as the starting point. Revenue and expenditure accounts can be projected independently, and predefined calculation rules may be applied at the account, department, or fund level.

Personnel projections are generated within the Personnel module using configured wage tables, benefit rate modifiers, step increases, and overtime assumptions. These calculations extend across multiple fiscal years and may incorporate changes in FTE counts, vacancy timing, anticipated hires, or benefit rate updates. Once calculated, personnel projections are published directly into the operating budget structure under the appropriate accounts.

Euna Budget also supports ongoing monitoring and forecast updates throughout the fiscal year. Actual financial data can be integrated from the Munis financial system, allowing departments and cost centers to compare budgeted amounts to actual expenditures within the same environment. Users may review variances, update projections using system-driven assumptions or manual adjustments and submit revised forecasts through established workflow stages.

The system supports unlimited 'what-if' scenario creation within the same budget type. Each scenario retains independent assumptions and projected values while remaining within the same database. Scenarios can be saved, reopened, duplicated, and compared side-by-side using system reporting tools. Users do not need to recreate spreadsheets or move between separate reporting systems to conduct forecasting, scenario analysis, or monthly projection updates.

iv. Comparisons: Must be able to stage budget to show historical budget information, including each account's prior approved budget amount and actual expenditures, for a minimum of two years. Users must be able to categorize and analyze financial data across dimensions such as accounts and funds, departments, positions, capital projects, funding sources, forecasting, and historical comparisons without manually recreating forms, or duplicating data sets.

EUNA RESPONSE:

Euna Budget can present historical financial data alongside current budget development figures within the same data entry grid. At minimum, two prior years of approved budgets and actual expenditures can be displayed concurrently with the proposed year. Additional historical years may also be included depending on County preference.

Comparisons can be performed across multiple dimensions, including accounts, funds, departments, positions, capital projects, and funding sources. Filters and views allow users to isolate specific cost categories or revenue streams without duplicating data sets. Historical and current data remain part of the same structured database.

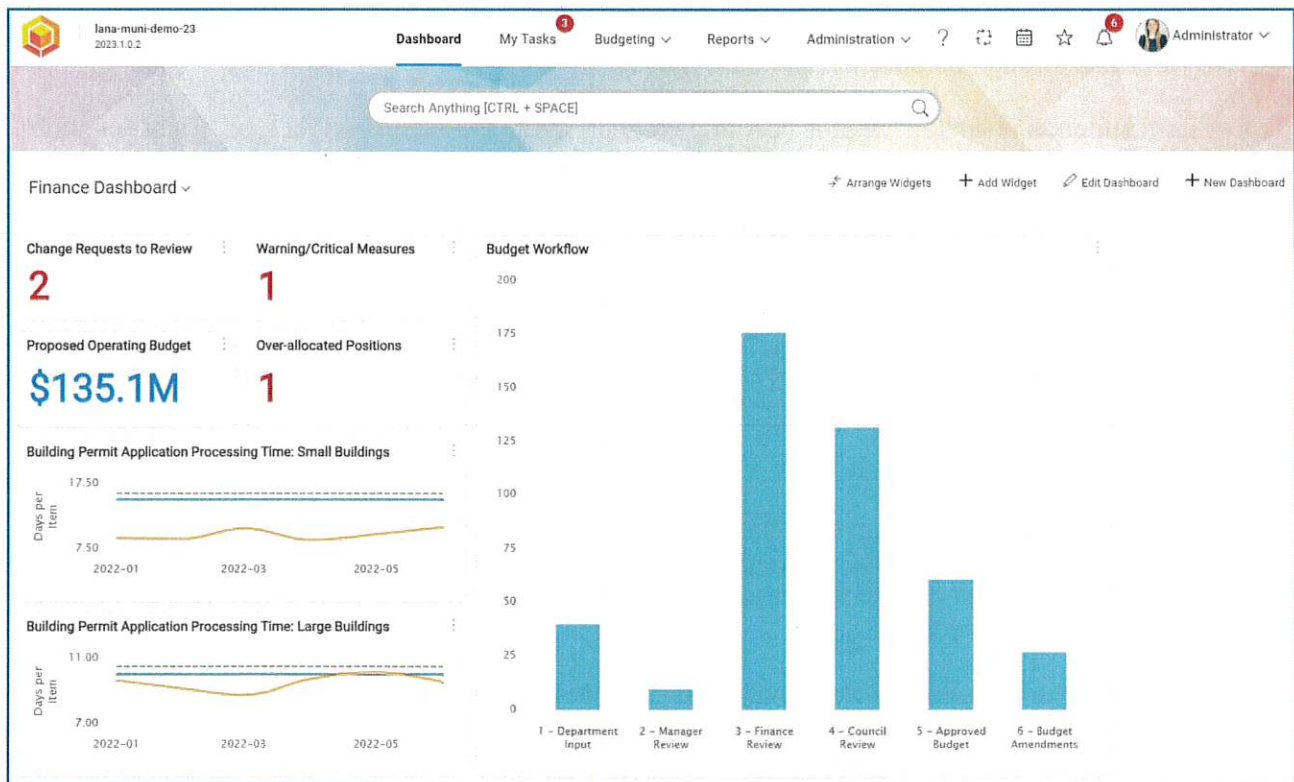
Variance analysis between prior approved budgets and actual expenditures can be generated directly within the reporting framework. Comparisons between scenarios, workflow stages, or fiscal years are handled within the system's reporting and view tools rather than through manual spreadsheet reconciliation.

v. View and Stages of Budget: Must be able to stage budget in approval process flow: Prior Budget – Prior Year Actual – Department Head Request – County Manager Recommendation – Finance Committee Recommendation – Final Budget Approved.

EUNA RESPONSE:

Euna Budget includes a configurable workflow framework that supports controlled budget development, review, and approval across operating, personnel, and capital processes. Workflow stages are defined by authorized administrators and can be configured to align exactly with Cumberland County's required sequence: Prior Budget, Prior Year Actual, Department Head Request, County Manager Recommendation, Finance Committee Recommendation, and Final Budget Approved. The stages may be re-configured by authorized personnel if needs change. Role-based security is enforced automatically at each stage, ensuring that only designated users may view, edit, or approve budget data based on their assigned responsibilities.

Department submissions move forward through electronic promotion to subsequent workflow stages. At each promotion, the system records the action and retains a snapshot of the budget data as it existed during that stage of review. Budgets may also be returned to prior stages for revision with comments or instructions recorded in the workflow log. This process creates a documented history of submissions, changes, approvals, and revisions throughout the budget cycle.



Screenshot of a Workflow Dashboard

Separate workflow paths may be configured for Operating, Personnel, and Capital budgets, as well as for specific request types such as position changes or budget transfers, if desired. System alerts and optional email notifications are triggered when user action is required, supporting participation at each review level. Workflow dashboards and calendars provide real-time visibility into the status of each department's submission, key milestones, and timelines, allowing budget administrators to monitor progress across all participating departments during the development and approval process.

vi. Security: Must allow for the budget to be locked after approval, allowing only authorized personnel to make changes. Must include an audit history to track changes.

EUNA RESPONSE:

Euna Budget includes role-based security controls that govern access by module, department, fund, and workflow stage. Cumberland County administrators define user roles according to job responsibility, such as Department Head, Finance reviewer, or County Manager. Permissions determine whether a user may view, edit, approve, or report on specific data.

Once a budget is promoted to the next approval stage, it can be locked by users in the previous stage. Following adoption, the approved budget may be locked within the system. Once locked, editing is restricted to designated administrative users. Budget amendments or post-adoption adjustments are processed through controlled access and recorded in the audit history.

Comprehensive audit logging records user identification, timestamp, field-level changes, previous values, and updated values. Audit reports can be generated for specific departments, timeframes, or user activity. Audit data is retained within the system and is not editable.

vii. Personnel & Positions: Must be able to calculate the total cost of personnel per department, using provided parameters, including wages, overtime, cost-of-living increases, salary table step increases, and change in benefit costs. Must be able to track FTEs and vacancies in this calculation. Total personnel costs, once calculated, must be easily integrated into the operational budget.

EUNA RESPONSE:

The Euna Budget Personnel module is designed to support Cumberland County's workforce planning and position-based budgeting requirements within a centralized and controlled planning environment. The module functions as a calculation engine that models and forecasts all costs associated with positions and employees, including filled and vacant roles across full-time, part-time, and temporary classifications. Workforce-related cost drivers such as step increases, cost-of-living adjustments, overtime assumptions, new positions, and employer-paid benefits are incorporated directly into the budgeting and forecasting process in alignment with County compensation structures and collective bargaining agreements where applicable.

Each position is defined as a discrete planning record that captures the information required to calculate base wages or salaries, with costs attributed to the appropriate general ledger accounts. Positions governed by salary schedules or union contracts can be assigned pay grades and steps so compensation is calculated directly from configured pay tables. Non-union or specialized roles may be budgeted using fixed salary values or defined ranges. Positions may be associated with incumbent employees, and incumbency, pay grade, or funding allocation can change by month to model hiring timelines, promotions, transfers, retirements, or anticipated vacancies.

The module tracks FTE values and supports allocation of a single position across multiple departments, funds, or cost centers using percentages, FTE fractions, or hours. Vacancy timing can be modeled to reflect delayed hires or planned separations within the fiscal year. Personnel costs are calculated at the position level and rolled up automatically to departmental and fund totals.

Non-salary cost calculations are managed through configurable "modifiers," which represent employer-paid benefits and statutory obligations such as retirement contributions, health insurance, payroll taxes, and other compensation-related costs. Modifiers may be percentage-based, flat-rate, tiered, or capped, and can be applied consistently across planning versions. Once personnel costs are calculated, totals integrate directly into the Operating budget under the appropriate accounts without requiring manual entry or reconciliation.

The module also supports detailed position allocations. A single position may be distributed across multiple departments, funds, or cost centers using percentage splits, FTE fractions, or hours-based allocations. Allocation tables clearly display how costs are divided, and totals roll up automatically to each receiving department. Once calculated, total personnel costs flow directly into the Operating budget under the appropriate accounts without manual re-entry.

Position	Position Allocation Type	Description	Start Date	End Date	Amount
Application Developer (4354): Ayub Milne (14042)	Percentage		Jan 2025	Jun 2025	20
Application Developer (4354): Ayub Milne (14042)	Percentage		Jul 2025	Dec 2025	100
Application Developer (4354): Ayub Milne (14042)	Percentage		Jan 2025	Jun 2025	80
Business Analyst (4346): Elle Christian (13826)	Percentage				100
Business Analyst (4346): Madha Hughes (12482)	Percentage	Retiring in May		May 2025	100
Chief Information Officer (3067): Mya Schwartz (14000)	Percentage				100
Computer Support Technician (4215): Marvin Bean (10360)	Percentage	Marvin's time split with archives starting in August		Jul 2025	100
Computer Support Technician (4215): Marvin Bean (10360)	Percentage	Marvin's time split with archives starting in August.	Aug 2025		50
Info Tech Support Supervisor (4253): Nour Metcalfe (12620)	Percentage				100
Infrastructure Administrator (4196): Ayrton Lowery (7290)	Percentage				100
Infrastructure Administrator (4196): Nicole Britt (2818)	Percentage				100
Manager - Information Technology Operations (3143): Balish Spooner (13884)	Percentage				100
Supervisor - Business Solutions (4316): Kella Johnson (13576)	Percentage				100
Supervisor - IT Infrastructure (4252): Gideon Simmons (12529)	Percentage				100
Technical Support Analyst (4153): Allegia Medina (13333)	Percentage				100
Technical Support Specialist (4310): Mikaela Mello (19111)	Percentage				100

Personnel module - position allocations screen

viii. Access: The County must be able to set and approve user access to the budget software based on the user's role and responsibilities. Must allow for multiple users to access and edit budget software during the budget development process and tracks changes by users, including an audit trail/timestamps.

EUNA RESPONSE:

Cumberland County administrators define and control user access within Euna Budget using robust role-based security measures. Roles are assigned based on job responsibilities and may be configured by department, fund, module, or workflow stage. Permissions determine whether a user can enter data, review submissions, approve budgets, or generate reports. Access settings are maintained internally by designated County administrators.

The system supports concurrent access by multiple users during the budget development process. Departments can enter or revise data simultaneously while Finance monitors progress through dashboards and workflow tools. All changes are recorded with user identification and timestamp, creating a documented audit trail of activity throughout the development cycle.

ix. System Integration: Must be able to integrate with Munis. Must be able to import and export from Excel files.

EUNA RESPONSE:

Euna Budget integrates with enterprise financial systems through the Euna Integration System (EIS), providing Cumberland County with a well tested, structured, and controlled framework for exchanging financial and related data. EIS supports integration with Munis to upload chart of accounts structures, organizational hierarchies, and personnel-related reference data into the budgeting environment during initial set-up and on an as-needed basis during the year or in preparing for the next budget cycle.

Additionally, based on our experience, we recommend the following integrations be configured during implementation, which are included in our pricing.

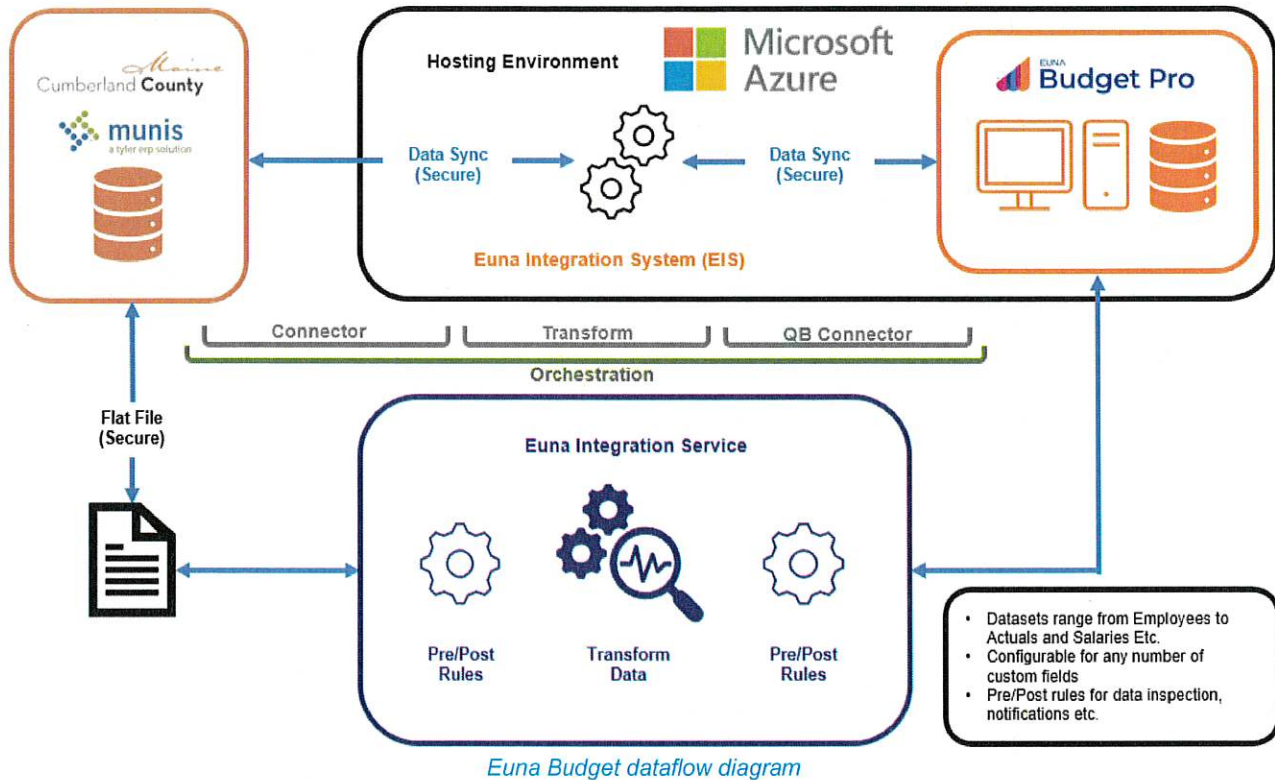
- Approved operating and capital budget export to Munis on an on-demand basis that updates Munis via a user-initiated export (button-click)
- Operating and capital actuals and encumbrances/commitments, if desired, import from Munis on a scheduled, automated basis (e.g., nightly), with the option to import actuals on demand between scheduled automatic updates, if needed.

The recommended approach ensures:

- budget development and ongoing variance analysis use up-to-date financial data to improve decision making
- data that is shared with the public is current to improve trust.

Furthermore, the recommended approach relieves the County of the burden of downloading and uploading spreadsheets each time actuals need to be refreshed. If a more manual approach is desired, Euna can deliver this approach and reduce its cost.

EIS is designed using Extract, Transform, and Load (ETL) architecture that supports multiple integration methods. A loosely coupled flat-file approach (including CSV, XML, or similar formats) may be used for flexibility and ease of implementation. The platform also supports service-based integrations and database-level connectors where required. Available connectors include SQL queries, web services, ODBC, OLE DB, and delimited files, allowing integrations to be configured without custom application code.



As part of the integration process, EIS applies transformation and reconciliation logic to align data between Munis and Euna Budget. This may include translating coded values, deriving calculated fields, joining or splitting account elements, and validating inbound records prior to loading. In addition to ERP integration, the system supports structured import from and export to Excel files for defined templates and reporting purposes.

x. Training Environment: Must have an updatable training environment in conjunction with the live environment.

EUNA RESPONSE:

In addition to the main production environment, Euna provides a separate training/testing environment that mirrors the County's live production configuration. This environment includes the same chart of accounts, workflow stages, modules, and reporting structure as the live system. The training site may be refreshed periodically to reflect updated data or configuration changes.

The training environment remains available after go-live for onboarding new users or testing workflow adjustments. Because it is isolated from production, users may practice budget entry, scenario creation, or workflow promotion without affecting live financial records.

xi. Reports: Must be able to view and print detailed reports on the budget and changes made to the budget. Produce reports by Department, Fund, and account type.

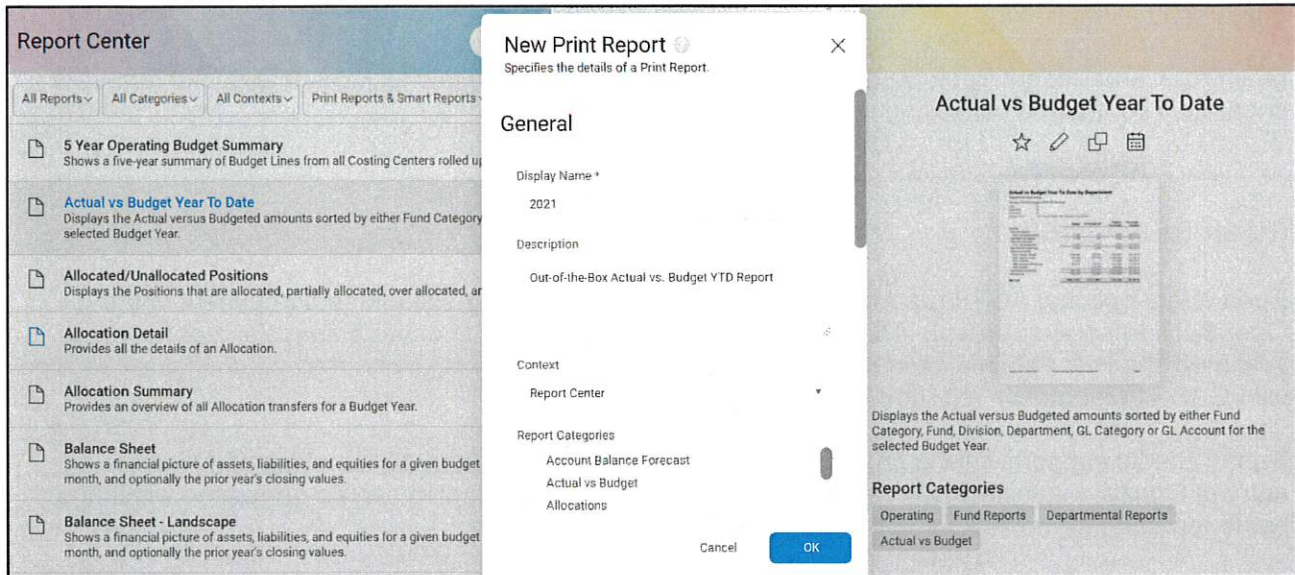
EUNA RESPONSE:

Euna Budget includes a centralized reporting framework that enables Cumberland County to view, generate, and print detailed reports directly from live budget data. Reports may be produced by

Department, Fund, account type, or other configured hierarchies within the County's chart of accounts structure. Standard reporting formats include budget summaries, detailed line-item reports, historical comparisons, and budget-to-actual variance reports using data imported from Munis.

Reports can display prior approved budgets, prior year actuals, current requests, recommended budgets, and final adopted amounts within the same output. Users may filter reports by fiscal year, scenario, or workflow stage. Column structures and rollups are configurable to match the County's presentation format.

The system also includes audit reporting that documents changes made to the budget throughout the development and approval process. Audit reports display user activity, field-level changes, and workflow stage transitions with associated timestamps. Reports may be exported to PDF or Excel for printing, distribution, or archival purposes.



Sample Out-of-the-Box Actual vs. Budget YTD Report Builder

xii. SSO: Must support single sign-on capability via third-party identity providers.

EUNA RESPONSE:

Euna Budget supports single sign-on capability using industry-standard authentication protocols such as SAML or OAuth. Integration with third-party identity providers allows Cumberland County to align login credentials with its existing IT infrastructure.

SSO configuration ensures that user authentication occurs through the County's identity management framework. Once authenticated, user access is governed by role-based permissions defined within the budgeting system.

xiii. Compliance: GFOA award criteria. GASB Standards.

EUNA RESPONSE:

Euna Budget supports structured documentation and reporting consistent with GFOA Distinguished Budget Presentation Award criteria. The system allows capture of departmental narratives, fund descriptions, goals, and justifications alongside financial data within the same environment used for budget development. Multi-year comparisons, departmental summaries, and detailed line-item schedules can be generated in formats consistent with GFOA presentation guidelines.

Financial data is maintained in accordance with GASB reporting standards through consistent fund structures, historical record retention, and audit logging. The system preserves prior-year data, maintains version history across workflow stages, and supports structured reporting aligned with governmental accounting practices.

As an optional component (outlined below), Euna Budget Book Studio enables Cumberland County to generate structured, GFOA-aligned budget documents directly from validated budget data within the system. Narrative content, tables, and financial schedules are linked to approved budget versions, allowing the County to produce formatted budget books for print or digital publication without re-entering financial figures.

OpenBook and Budget Book Studio include built-in ADA compliance checklists that do not require a separately contracted consulting service.

xiv. Future ACFR Reporting: Must have capability to produce ACFR reports.

EUNA RESPONSE:

Euna offers optional ACFR reporting functionality through its Report Studio (a component of the OpenBook transparency tool). This module allows the creation of structured financial reports using validated financial data maintained within the budgeting system. Templates may be configured to align with GASB presentation requirements.

Report Studio supports linking financial schedules directly to live data tables, eliminating manual re-entry of figures. Financial statements, supporting schedules, and notes can be generated within the same reporting framework used for budget documentation.

OpenBook | REPORT STUDIO

ACFR - Governmental Funds Balance Sheet

Save

	A	B	C	D	E	F	G
	General	Capital Projects	Community Development Block Grant	Debt Service	Total Nonmajor Funds	Total Governmental Funds	
1							
2	Assets						
3	Cash	8,181,444	2,270,694	1,089,244	708,788	2,140,653	14,390,823
4	Investments	14,989,065	-	4,980,521	1,000,000	538,805	21,508,391
5	Receivables (net of allowance for uncollectibles)	6,067,247	-	-	4,304,918	3,968	10,376,133
6	Intergovernmental receivable	513,579	2,408,817	507,459	-	685,673	4,115,528
7	Lease receivable	301,773	-	-	-	-	301,773
8	Due from other funds	435,148	-	335,895	-	-	771,043
9	Due from component unit	32,615	-	-	-	-	32,615
10	Inventories	806,623	-	-	-	-	806,623
11	Prepaid items	48,114	-	-	-	614	48,728
12	PPP receivable	2,364,241	-	-	-	-	2,364,241
13	Total assets	33,739,849	4,679,511	6,913,119	6,013,706	3,369,713	54,715,898
14							
15	Liabilities						
16	Accounts payable	3,670,348	213,708	-	-	492,731	4,376,787
17	Contracts payable	-	-	1,129,196	-	-	1,129,196

Report Studio ACFR output

Options 2 and 3

Although the County is primarily interested in purchasing budget software, the County requests that Bidders also provide quotes for the following additional services (see Pricing Sheet):

i. Capital Improvement: Able to do multi-year CIP planning, with the ability to integrate into the operating budget. Should allow for CIP breakdown/descriptions.

EUNA RESPONSE:

The optional Capital module centralizes Cumberland County’s Capital Improvement Plan (CIP) development within the same user interface for Operating and Personnel budgets. The module supports the creation of multi-year capital projects aligned to the County’s five-year planning horizon, with flexible timelines that may be structured annually, quarterly, or monthly. Historical capital data, including prior budgets and actual expenditures, can be imported for reference and comparison.

Capital projects are established as individual records that include defined start and end years, funding sources, expenditure categories, and detailed descriptive narratives. Users may attach supporting documentation and provide breakdowns of project components to document scope and justification. Projects can be categorized by department, asset type, funding source, project area, or status to align with the County’s organizational and reporting structure. Fund balances are tracked.

The screenshot displays a software interface for budget management. At the top, it shows the year '2025' and the project name 'PARKS-025 - Sunnyville Park Development'. Below this, there are navigation tabs for 'Dashboard', 'General', 'Budget', 'Stats', 'Advanced', and 'Reports'. The main section is titled 'Account Summary' and contains a table with columns for 'GL Account', 'Description', 'Total Project Budget', and years '2025', '2026', '2027', and '2028'. The table lists various expenditure categories like 'Land Purchase', 'Specialty Equipment', and 'Construction', along with their respective budgeted amounts for each year. A summary row at the bottom shows a total of 11 records with a net budget of (750,000.00) for 2025 and 250,000.00 for 2026, 2027, and 2028.

GL Account	Description	Total Project Budget	2025	2026	2027	2028
GL Account Type: Expenses / Expenditure		(4,000,000.00)	(1,750,000.00)	(750,000.00)	(750,000.00)	(750,000.00)
4856 - Land Purchase	Land Acquisition, zoning, and legal fees	1,000,000.00	1,000,000.00			
4416 - Specialty Equipment	Playground and Sports Facilities	600,000.00	150,000.00	150,000.00	150,000.00	150,000.00
4216 - Contracted Services	Site Preparation and Excavation	500,000.00	125,000.00	125,000.00	125,000.00	125,000.00
4873 - Construction	Walkways, Roads, and Parking	500,000.00	125,000.00	125,000.00	125,000.00	125,000.00
4999 - Contingency	Contingency	400,000.00	100,000.00	100,000.00	100,000.00	100,000.00
4872 - Landscaping	Landscaping and Planting	400,000.00	100,000.00	100,000.00	100,000.00	100,000.00
4869 - Utilities	Electric, Water, and Sewar	300,000.00	75,000.00	75,000.00	75,000.00	75,000.00
4870 - Project Management	Project Management and Labor Costs	300,000.00	75,000.00	75,000.00	75,000.00	75,000.00
GL Account Type: Revenues / Funding Source		4,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
2943 - Parks & Greenways Acquisiti...	Reserve Funding	1,520,000.00	380,000.00	380,000.00	380,000.00	380,000.00
3760 - Grants	Grant	1,400,000.00	350,000.00	350,000.00	350,000.00	350,000.00
5042 - Trf from Property Taxes	Transfer from property taxes	1,080,000.00	270,000.00	270,000.00	270,000.00	270,000.00
11 records			(750,000.00)	250,000.00	250,000.00	250,000.00

Multi-Year Capital Project Management

The module supports ongoing monitoring of project expenditures and funding sources. Users may review actual revenues and expenditures for capital projects and update forecasted cash flows as needed. Where capital projects have associated operating impacts, those projected costs can be reflected in the Operating budget structure, maintaining alignment between capital planning and operating projections.

Capital project requests move through a configurable workflow process integrated within Euna Budget, allowing review and approval stages similar to the Operating budget. The module also supports project ranking using user-defined criteria and allows multiple capital planning scenarios to be developed and compared within the system.

Rank	Weight	Score	Description
1a. Strat Plan: Supports Customer Service/Meets Public Need	10.0	3.0	
1b. Strategic Plan: Supports Strategic Goals	10.0	8.0	Preserving community heritage
2a. Financial: Results in Cost Savings/Avoidance	15.0	2.0	
2b. Financial: Improves Productivity	15.0	9.0	Perfect fit
2c. Financial: Supports Business Community	10.0	4.0	
3a. Environment: Supports Infrastructure	10.0	1.0	
3b. Environment: Provides Green Buildings and Sites, including Heritage Pr...	12.0	9.0	Preservation of historic building
3c. Environment: Provides Convenient, Integrated and Multi-modal transpo...	10.0	5.0	comments on Items
4. Risk: Likelihood of Success	10.0	4.0	

GL Account	Fund	Description	Project Phase	2026	2027	2028	2029	2030
GL Account Type: Expenditure				(372,322)	(281,508)	(216,847)	(252,571)	(254,325)
3737 - Inflation	5201 - General Capital	Inflation		6,322	10,133	11,503	17,335	23,316
4416 - Specialty Equipment	ENG7 - Rainy Day Fund	Equipment needed for flood damage due to drainage		24,000	24,375	24,750	25,125	25,500
9411 - WO Contracted Services		Design	1. Discovery	115,000	43,000	44,505	46,063	47,675
9421 - WO Consulting Services	0603 - Technology Services Fund	Consultation for brick and metalwork	2. Planning	30,000	30,900	31,827	32,782	33,765
9211 - WO Regular Time		Additional labour based on change orders	3. Execution	70,000	72,100	74,263	76,491	78,786
9411 - WO Contracted Services		Construction	3. Execution	115,000	78,000	21,200	45,360	46,206
4416 - Specialty Equipment		Additional eq't for masonry work	4. Contingency	12,000	23,000	8,800	9,416	10,075
GL Account Type: Funding Source				245,097	126,555	49,633	67,000	
5042 - Trf from Property Taxes	5201 - General Capital			245,097	126,555	49,633	67,000	

Capital Project Entry Workflow - Showing the CIP submission form with project stages, ranking, and filtering controls.

ii. ACFR and Budget Book: Generates fully structured ACFR reports with GASB-integrated notes and convert validated budget data directly into GFOA-aligned Budget books.

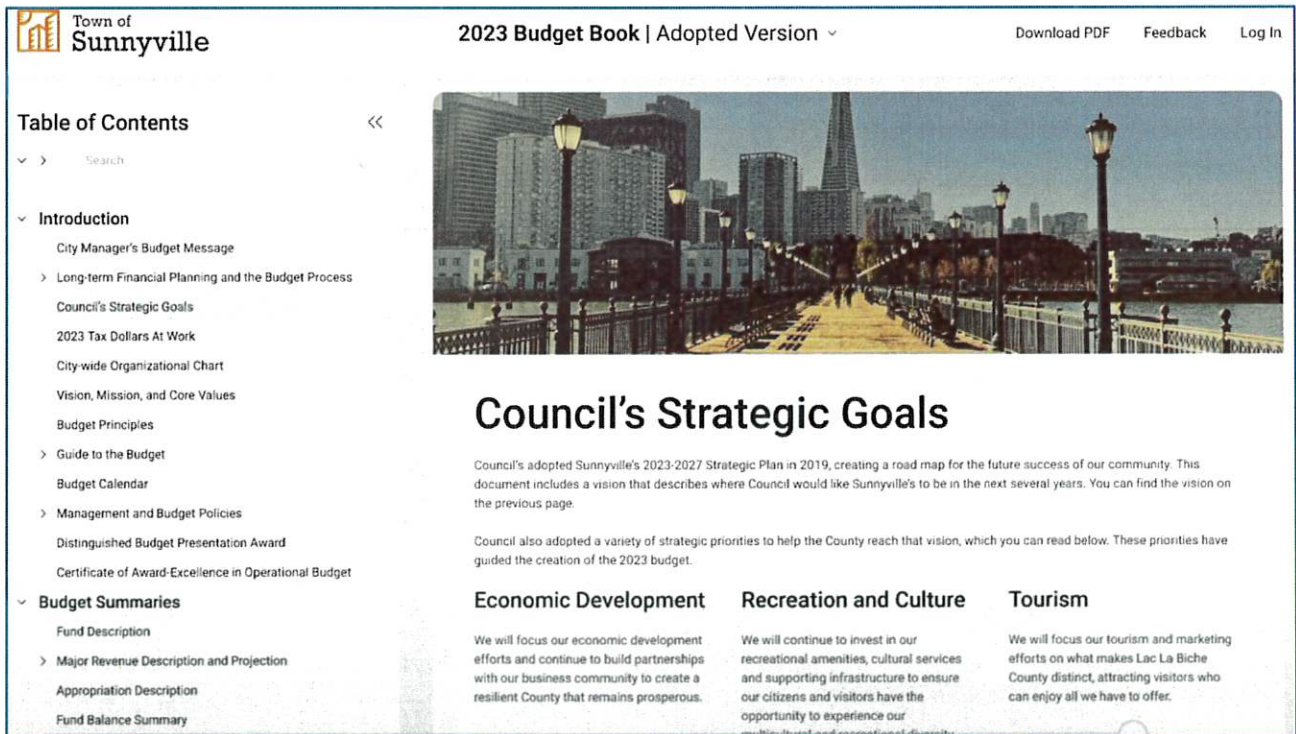
EUNA RESPONSE:

As noted above, Euna provides structured ACFR reporting capability through its OpenBook Report Studio module. Report Studio enables the preparation of formal ACFR documents using validated financial data maintained within the Euna Budget environment. Financial schedules and GASB-aligned notes are generated from configured reporting tables, ensuring consistency between underlying financial data and published reports. Data may originate directly from approved budget and actual

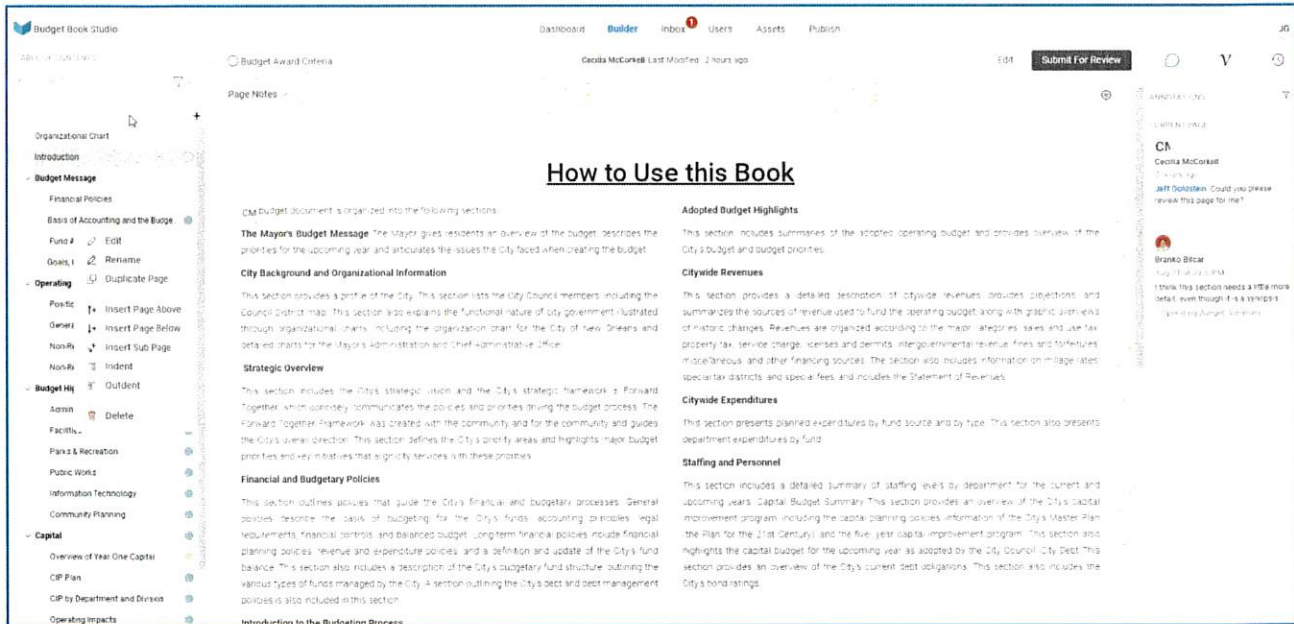
datasets within Euna Budget or be synchronized from source financial systems where appropriate. ACFR templates are configurable to align with the County's reporting structure, and values refresh automatically when updated data is approved, maintaining traceability and version control throughout the reporting process.

For budget document preparation, Euna's Budget Book Studio (BBS) provides a structured, GFOA-aligned solution built on the OpenBook platform. BBS leverages financial data and narratives directly from Euna Budget without requiring re-entry or manual transfer of information. The resulting document contains live financial tables rather than screenshots, searchable content, and synchronized data updates through push-button refresh functionality. Budget Book Studio supports templated layouts designed specifically for public sector organizations, a built-in GFOA checklist to track award criteria, version control for internal and public releases, workflow and approvals for coordinated document development, and PDF export for printing requirements.

BBS also includes industry-leading accessibility support with built-in ADA compliance checks, eliminating the need for separate remediation processes. Narrative content, variables, charts, and financial tables remain linked to approved budget data, ensuring alignment between adopted figures and published materials. When paired with OpenBook's interactive transparency capabilities, the County may publish digital versions of its budget documents alongside interactive financial dashboards within the same managed framework.



Euna Budget Book Studio sample screenshot



Euna Budget Book Studio builder

Section 3 - Additional Information

Experience, Qualifications, and Past Performance

Euna Budget brings more than 27 years of exclusive focus in public sector budgeting and forecasting, with over 1,000 successful government implementations across North America. Since implementing our first public sector budgeting solution in 1998, Euna Budget has been continuously refined based on decades of real-world budget cycle feedback. Today, Euna Budget supports municipalities, counties, and special districts, managing billions in public funds annually. Our longevity, product maturity, and 98% customer retention rate reflect both platform stability and our commitment to long-term partnerships with government finance teams.

Euna Solutions provides cloud-based software designed specifically for government and public institutions, supporting financial planning, procurement, grants management, payments, and transparency initiatives for over 3,400 active customers.

Euna has extensive experience serving counties and municipalities comparable in size and complexity to Cumberland County. Similar public sector organizations using Euna Budget include Gloucester County, VA, Gilchrist County, FL, Tazewell County, IL, and Douglas County, WA as well as numerous mid-sized cities and counties across the United States.

In Maine specifically, Euna Budget is trusted by multiple public sector organizations, including the City of Presque Isle, demonstrating our familiarity with the State's municipal and county budgeting environments. Across these engagements, Euna has successfully supported operating, personnel, and capital budgeting, multi-year forecasting, capital improvement planning, and ERP integrations, ensuring each organization's budgeting framework is preserved while modernizing process and controls.

Our success over nearly three decades is rooted in three core strengths: intuitive and user-friendly software, a proven implementation track record, and a disciplined delivery methodology. Euna Budget is purpose-built for the public sector and designed for finance and departmental users alike, providing configurable workflows, automated calculations, audit trails, and scenario modeling without reliance on fragile spreadsheets. Our hybrid Agile/Waterfall implementation methodology has been refined through decades of municipal deployments and emphasizes clear requirements, stakeholder engagement, governance, and iterative configuration to ensure systems are delivered on time and aligned with organizational processes. Over the past 24 months alone, Euna has launched more than 250 budget implementations, with no projects ending prematurely.

Euna commits capable, experienced personnel to every engagement. Our implementation teams are led by seasoned public sector professionals with deep backgrounds in budgeting, financial systems, capital planning, HR/payroll integrations, and enterprise system deployments. Unlike vendors that outsource implementation or support, Euna manages all phases of delivery (project management, configuration, integration, training, and post-implementation support) with in-house experts.

This "full-service" model ensures accountability, continuity, and a single point of responsibility throughout the contract lifecycle and for Cumberland County, this means a dedicated implementation manager, technical integration specialists, training leadership, and ongoing customer success support, all backed by a stable organization with the scale, expertise, and public sector focus required to execute the services outlined in this RFP successfully.

References

1. Gloucester County VA

- Annual budget: \$120 million
- Financial system: SunGard
- Modules Implemented: Operating, Personnel, Capital, OpenBook
- Completed: December 2017

Contact Information:

Maria Calloway, CPA, MSA - Director of Financial Services
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Project Overview

Euna Budget Professional was implemented for Gloucester County to support the full budget lifecycle, including operating, personnel, and capital planning, in coordination with its annual budget process and five-year Capital Improvement Plan (CIP). Gloucester County prepares an annual CIP that identifies and prioritizes capital needs, assesses funding sources, and evaluates impacts on operating budgets for long-lived assets such as facility renovations, infrastructure repairs, waterline replacements, and school HVAC upgrades.

The capital budgeting component provided structured workflows for CIP submission, scoring, and prioritization across multiple departments, including Engineering, Planning & Zoning, and Public Works, ensuring consistent evaluation of projects such as school bus replacement cycles, beach park renovations, elevator replacements, and utility upgrades. OpenBook was deployed to publish key budget and CIP information for public transparency, making planned projects and fiscal strategies accessible to residents and Board of Supervisors stakeholders. The integrated personnel and operating modules supported the county's annual budget development, including staffing projections and cost forecasts tied to board-approved salary and benefit assumptions.

2. City of Glendale, AZ

- Annual budget: \$1 billion+
- Financial system: Tyler Munis
- Modules Implemented: Operating, Personnel, Capital, OpenBook, Budget Book Studio
- Completed: March 2024

Contact Information:

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Project Overview

Euna Budget was implemented as an enterprise-wide budgeting and financial planning platform fully integrated with Tyler Munis to support Glendale's \$1B+ operating and multi-year capital program. The implementation included configuration of operating, personnel, and capital modules aligned to the City's chart of accounts, fund structure, and department hierarchy. Personnel planning was integrated with Munis payroll data to support salary and benefit forecasting, while the capital module was structured to manage the City's multi-year Capital Improvement Plan, which includes infrastructure investments in streets, water and wastewater systems, public safety facilities, and park improvements.

Workflow routing, version control, and approval hierarchies were configured to replace spreadsheet-driven submissions with standardized, auditable processes. OpenBook was deployed to provide public-facing financial transparency, and Budget Book Studio was implemented to automate production of the City's annual budget document directly from approved system data. The project was completed in March 2024 in alignment with the City's fiscal calendar and implementation schedule.

3. Town of Middletown, DE

- Annual budget: \$56 million
- Financial system: Edmunds GovTech
- Modules Implemented: Operating, Personnel, Capital
- Completed: August 2019

Contact Information:

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Email: TReynolds@Middletown.Delaware.Gov

Project Overview

Euna Budget was implemented for the Town of Middletown to replace disparate spreadsheet processes with a unified, multi-module budgeting platform integrated with the town's Edmunds GovTech financial system. The project included configuration of operating, personnel, and capital modules to reflect Middletown's organizational structure, chart of accounts, and multi-fund budget framework. Personnel planning was aligned to position data and benefit assumptions, while the capital module supported structured planning for facility upgrades, street rehabilitation, and equipment replacement schedules typical of growing suburban budgets.

Workflow routing, version control, and approval stages were defined to formalize budget submission and review cycles across departments. Dimension hierarchies, allocation rules, and forecast drivers were configured during implementation to support consistent rollups and multi-year comparisons. The project was completed in August 2019 according to the established schedule, delivering a centralized planning environment tailored to the Town's financial structure and reporting needs.

Summary

Euna Solutions appreciates the opportunity to respond to Cumberland County- Request For Proposals (RFP) Budget Preparation Software.

Cumberland County has clearly defined its objective: to transition from a spreadsheet-driven budgeting process to a secure, enterprise-grade financial planning platform that strengthens data integrity, reduces manual reconciliation, and supports long-term reporting and transparency.

Euna Budget is purpose-built for public sector governments and is designed to preserve the County's existing budget structure while modernizing how operating, personnel, and capital plans are developed, reviewed, approved, and reported. And with Euna's professional services for implementation, integration, configuration, training, and post-implementation customer support, your team will have 'one hand to shake' and will have our commitment to **getting it right the first time!**

We greatly appreciate your effort in reviewing our submission and hope the information we've provided assists the County in the next steps of your procurement journey.

Chris Olsen
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Cumberland County - RFP - BUDGET PREPARATION SOFTWARE

Final Audit Report

2026-03-18

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By:	Anton Guan (Anton.Guan@eunasolutions.com)
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