

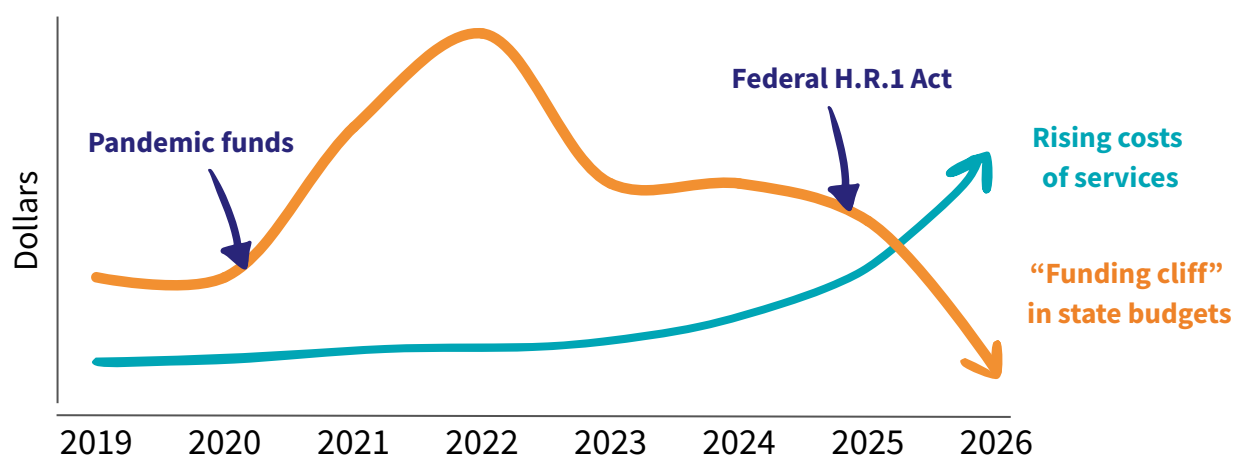
How Can We Equitably Generate Revenue to Invest in Communities in Cumberland County?

Compiled by Elizabeth Bates, PhD, at the request of the Cumberland County Public Health Department

There is a growing gap between what children and communities need and what current revenue structures can support.

Across the country, state leaders entered the 2026 legislative session facing a familiar but increasingly urgent challenge: **how to sustain investments in children and youth as budgets tighten.**

- Federal relief dollars that helped stabilize systems during the pandemic have largely expired.
- The [federal budget legislation H.R. 1](#) that passed last summer, also reduced federal aid to states and put additional pressure on state budgets.
- At the same time, many states are seeing slowing revenue growth and rising costs across education, childcare, and health systems.^{1,2}



State leaders are faced with both a challenge and an opportunity:

1. Equitably generate revenue; and
2. Use funds to invest in evidence-informed practices that support communities.

This brief highlights several strategies and evidence-based practices identified through an informal review of what other states are doing to address this gap.

Equitable revenue generating strategies

Cities and states alike have implemented successful strategies to equitably raise revenue to fund child and community supports.

City/state	Source of Revenue	Resources and suggested actions
Maine 	A “millionaires’ tax” was enacted in April 2026 as part of a supplemental budget bill signed by Gov. Janet Mills. This new tax levies a 2 percent income tax surcharge on incomes over \$1 million for individuals.	Revenue from the increased “millionaires’ tax” will help education-related efforts (e.g., assistance for community college tuition for Maine residents and increase minimum salaries for public school teachers). This revenue can also be directed towards community, workforce and childhood initiatives.
Maine 	Maine’s cannabis excise task funds public services, in addition to state government and state budgetary needs.	Revenue generated from this tax can be directed towards community and child health and education programs. As an example, Vermont directs all revenue from the combined sales tax on marijuana to funding after-school and out-of-school time programs.
Multnomah County, Oregon 	A progressive income tax was approved by voters in 2021 . The fund had a \$485 million balance at end of FY24, generated through a progressive income tax on individual income above \$125,000 or higher, and household income above \$200,000 or higher.	Revenue is directed toward expanded access for early education as well as workforce training and coaching, increased compensation for providers, and facility renovation and expansions. A similar approach can be taken in Maine.
San Francisco, California 	Proposition C passed in 2018 and is a Commercial Rent Tax for Childcare and Early Education, which authorized an additional tax on the lease of commercial property for landlords with annual gross receipts over \$1 million. The Office of Early Care and Education, in partnership with input from parents, families, teachers, early care and education administrators, and community members, created a spending framework for the first five years of Prop C funding.	The Community Engagement Summary outlines efforts that informed the First 5 Year Spending Framework and can inform a similar initiative in Maine. The 2025 Impact Report details the success of the plan for the community as a whole, including improved community resource centers, family support programs, workforce development programs, facility infrastructure, early learning and literacy, and kindergarten readiness.

Evidence-based practices to support communities and children

Communities are critical units for change.³ Children's long-term outcomes are shaped by the strength and connectedness of the communities they grow up in. When schools, childhood programming, and communities come together they become "powerful units of change with enormous potential to improve outcomes."¹ Below are some examples of evidence-based practices and approaches for collaborative engagement between schools and broader communities.

[First 10 Community Schools](#) and the foundational [Whole School, Whole Community, Whole Child \(WSCC\) model](#)

- Evidence-based practices that bolster community outcomes through collaborations between schools, healthcare, social services, and other programming
- Successfully implemented in districts across Maine, including RSU12, RSU 23, and others ([Complete list here](#) and [highlights of exemplar partnerships here](#)).
- Studied across 3 states and 2 local school districts with findings suggesting the WSCC model facilitates strategic collaboration and alignment of health and education practices and policies, leading to substantial positive changes in community well-being.⁴
- The whole community, whole child approach at the center of both models aligns with the state's [Child Safety and Family Wellbeing plan](#), a critical non-partisan state initiative.

[AIM \(Assess, Identify, and Make it Happen\)](#)

- A community-engaged, data-driven strategic planning process to engage stakeholders in school districts to develop and implement evidence-based practices, such as comprehensive health and wellness plans aligned with the WSCC model.
- Particularly successful when facilitated by local public health agencies.
- Studied in 21 rural school districts with findings indicating greater benefits than challenges, including being a cost-effective, straightforward process that was flexible to the needs of the school district.⁵ Although there were challenges regarding scheduling meetings and time to complete the AIM process, districts adapted to the challenges and were effectively able to identify priority health problems (e.g., mental health, substance use) and select practices to address those problems.
- Can be expanded to include other community wellness issues, such as transportation and food security.

Early Childhood Zones and Hubs

An approach for organizing early childhood schools and resources. A zone brings together multiple schools, providers, and community partners within a district or neighborhood, whereas a hub centers on a single school and surrounding programs and community partners. These points of convergence are designed to achieve:

- Coordinate and align systems and practices across sectors
- Jointly plan and implement strategies that directly support children and communities.
- Build cross-sector communities of practice¹

Note. This approach has not been formally evaluated

Important considerations for possible next steps:

- Connect impacts of First 10 Community Schools and either engagement and planning strategy with desired outcomes in legislator's district.
- Apply WSCC Framework to specific legislative or school districts. Present resulting blueprint to legislator. University of Connecticut's Whole Child Project has an extensive library of resources, including very helpful WSCC Practice Briefs ([Overview brief](#) and [Community Involvement](#))
- Establish or utilize an existing coalition of regional/district services and resources to champion community and child wellbeing. Ask coalition to sign on in support of your proposed campaign to legislators.
- Relatedly, expand upon existing 211 Maine resource lists to generate a list of services (specified for age range) of the district or region that can be engaged and possibly integrated into the model.
- Build a service map, similar to [what San-Francisco completed](#) prior to their Proposition C ballot measure. To get a comprehensive view of Maine regional/districts' programming and supports for children and communities. The map can assist in demonstrating to legislators and the public where service gaps are, why coordination and integration are needed between existing services, and how an evidence-based initiative like community schools/WSCC model can effectively facilitate the integration
- Develop a [fiscal map](#) to document and analyze the various sources of funding that currently support programs and services for children and communities. A fiscal map answers the question: who invests how much and in what? In this case it can demonstrate the gap in funding and need for legislative support to generate additional funds.

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Methods

Findings presented in this brief come from a literature review of academic peer-reviewed studies, as well as reports from non-partisan think tanks, foundations, and city and state websites. Given the rapid nature of this search, other relevant studies may exist. In addition, please note that we did not use formal statistical methods for summarizing results and exploring reasons for differences in findings across studies.

References

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