

Maine
Cumberland **County**
POSITION PAPER FOR AGENDA ITEM

TO:	Board of County Commissioners
FROM:	James H. Gailey
DATE:	May 7, 2026
SUBJECT:	Amended FY27 Budget

Requested Action:

Amend the FY27 Budget.

Background & Purpose of Request:

The County Commissioners in March approved the County’s FY27 Budget that resulted in a 12.93% tax rate. Since then, the County has learned that the State Legislature has awarded additional funding to county jails. After the County Commissioners voted to remove Immigration from the US Marshals contract, the County has received at least two sources providing some assurances that an amendment like this may not impact the Marshals portion of the contract. This would allow some additional revenue to be used to off-set the tax rate.

The State Legislature’s funding will be distributed in June. It is unknown at this time how much the County will receive as it goes through a formula. This funding is one-time funding, very similar to the Medical Assisted Treatment (MAT) funds counties received in FY26. Since the Legislature did not appropriate additional MAT funding in the Supplemental Budget, MAT funding now falls on the counties to cover the cost. Staff are proposing to use the new recently Legislature approved funding to cover the MAT costs. Any additional funds will be used to cover one-time capital items at the Jail.

Staff have conservatively budgeted \$750,000 in US Marshals revenue for FY27. A portion of these funds will be allocated to cover a shortfall in salaries, taxes and retirement and workers comp, leaving the majority of this revenue to off-set the tax rate.

Estimated \$740,000 in State Legislature One-Time Contribution to Jails (Legislative Action in April)

Reserves:

\$420,000 Medical Assisted Treatment (MAT) Due to loss of MAT State Revenue for FY27

\$320,000 One-Time Capital (Pod Floor Repair, Pod Showers, Transport Van & Camera Server)

*Any additional/loss of funds from the estimated \$740,000 would be applied/reduced from the capital reserve.

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\$750,000.00 Marshals Revenue

\$136,000 Wages, Taxes and Benefits

\$ 75,000 Workers Comp

\$538,850 Reduction in Tax Rate

The Jail tax rate is 8.98% (down from 10.26%)

The proposed FY27 amended tax rate is 11.65% (down from 12.93%)

Funding Amount and Source: FY27 Amended Budget & Federal Revenue

Effective Date: May 7, 2026

Attachments: Amended FY27 Budget
Amended Motions Document