

HOMESTEAD PROPERTY TAX EXEMPTION REIMBURSEMENT 0886

What the Budget purchases:

The Homestead Property Tax Exemption Reimbursement program helps offset the effect of local property tax burdens arising from the municipal exemption of certain homestead properties of qualified Maine residents.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - GENERAL FUND				
All Other	103,500,000	105,364,497	105,364,497	105,364,497
Total	103,500,000	105,364,497	105,364,497	105,364,497

2025-26 2026-27

Initiative: Reduces funding for the Homestead Property Tax Exemption Reimbursement program.

GENERAL FUND

All Other		(13,364,497)	(10,364,497)
	Total	(13,364,497)	(10,364,497)

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - GENERAL FUND				
All Other	103,500,000	105,364,497	92,000,000	95,000,000
Total	103,500,000	105,364,497	92,000,000	95,000,000

Corrections, Department of

COUNTY JAIL OPERATIONS FUND Z227

What the Budget purchases:

The County Jail Operations Fund program provides funding to county jails for resident care.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - GENERAL FUND				
All Other	20,342,104	20,342,104	20,342,104	20,342,104
Total	20,342,104	20,342,104	20,342,104	20,342,104

Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	565,503	4,565,503	565,503	565,503
Total	565,503	4,565,503	565,503	565,503

2025-26 **2026-27**

Initiative: Provides funding for the County Jails for medication assisted treatment and medical care recently mandated in Public Law 2021, chapter 732, Part C.

GENERAL FUND

All Other	4,000,000	4,000,000
Total	4,000,000	4,000,000

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - GENERAL FUND				
All Other	20,342,104	20,342,104	24,342,104	24,342,104
Total	20,342,104	20,342,104	24,342,104	24,342,104

Revised Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	565,503	4,565,503	565,503	565,503
Total	565,503	4,565,503	565,503	565,503

DEPARTMENTWIDE - OVERTIME 0032

What the Budget purchases:

The Departmentwide Overtime program supports the costs of overtime incurred in the department's correctional facilities for unbudgeted overtime. This program was established to reduce the need for emergency budget requests.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - GENERAL FUND				
Personal Services	1,376,222	1,421,150	1,500,260	1,549,783
Total	1,376,222	1,421,150	1,500,260	1,549,783

Initiative: NONE

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - GENERAL FUND				
Personal Services	1,376,222	1,421,150	1,500,260	1,549,783
Total	1,376,222	1,421,150	1,500,260	1,549,783

GENERAL ASSISTANCE - REIMBURSEMENT TO CITIES & TOWNS 0130

What the Budget purchases:

This program provides assistance for basic necessities for those persons who do not have the income or resources to provide for themselves or their families. The program provides for a percent of General Assistance expenditures within each municipality and administers the General Assistance program in the unorganized territories.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - GENERAL FUND				
All Other	20,926,222	10,398,875	10,398,875	10,398,875
Total	20,926,222	10,398,875	10,398,875	10,398,875

Program Summary - OTHER SPECIAL REVENUE FUNDS

Positions - LEGISLATIVE COUNT	6,000	6,000	6,000	6,000
Personal Services	571,805	574,013	629,337	641,482
All Other	7,544,975	12,058,346	2,058,346	2,058,346
Total	8,116,780	12,632,359	2,687,683	2,699,828

2025-26 2026-27

Initiative: Provides funding for the approved reorganization of one Family Independence Program Manager position to a Public Service Coordinator II position in the General Assistance - Reimbursement to Cities and Towns program, Other Special Revenue Funds and provides funding for related All Other costs.

OTHER SPECIAL REVENUE FUNDS

Personal Services		14,160	19,499
All Other		331	456
	Total	14,491	19,955

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
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Revised Program Summary - GENERAL FUND

All Other	20,926,222	10,398,875	10,398,875	10,398,875
Total	20,926,222	10,398,875	10,398,875	10,398,875

Revised Program Summary - OTHER SPECIAL REVENUE FUNDS

Positions - LEGISLATIVE COUNT	6,000	6,000	6,000	6,000
Personal Services	571,805	574,013	643,497	660,981
All Other	7,544,975	12,058,346	2,058,677	2,058,802
Total	8,116,780	12,632,359	2,702,174	2,719,783

DEBT SERVICE - TREASURY 0021

What the Budget purchases:

The Debt Service program works collaboratively with state agencies to provide adequate and timely funding for capital projects while keeping borrowing costs down, produces official statements, manages bond proceeds' and pays debt service.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - GENERAL FUND				
All Other	119,024,973	106,027,145	117,205,145	117,205,145
Total	119,024,973	106,027,145	117,205,145	117,205,145

2025-26 2026-27

Initiative: Reduces funding on a one-time basis based on debt service payments on currently authorized general obligation bonds.

GENERAL FUND

All Other			(4,727,658)	(5,313,358)
		Total	(4,727,658)	(5,313,358)

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - GENERAL FUND				
All Other	119,024,973	106,027,145	112,477,487	111,891,787
Total	119,024,973	106,027,145	112,477,487	111,891,787

DISPROPORTIONATE TAX BURDEN FUND 0472

What the Budget purchases:

The Disproportionate Tax Burden Fund program, known publicly as Revenue Sharing II, exists to 'stabilize the municipal property tax burden and to aid in financing all municipal services.' The program, while budgetarily separate from the State-Municipal Revenue Sharing 0020 program, is in practice considered the second part of the state's Municipal Revenue Sharing program. See State-Municipal Revenue Sharing 0020 program for description. Funds are distributed according to the Revenue Sharing II formula.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	53,780,274	56,150,941	56,150,941	56,150,941
Total	53,780,274	56,150,941	56,150,941	56,150,941

2025-26 2026-27

Initiative: Adjusts funding to align with revenue projections from the December 1, 2024 revenue forecast.

OTHER SPECIAL REVENUE FUNDS

All Other			3,364,282	4,593,420
		Total	3,364,282	4,593,420

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	53,780,274	56,150,941	59,515,223	60,744,361
Total	53,780,274	56,150,941	59,515,223	60,744,361

PASSAMAQUODDY SALES TAX FUND 0915

What the Budget purchases:

The Passamaquoddy Sales Tax Fund processes reimbursement of sales taxes paid to the Passamaquoddy Tribal Government.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	17,607	17,607	17,607	17,607
Total	17,607	17,607	17,607	17,607

2025-26 2026-27

Initiative: NONE

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	17,607	17,607	17,607	17,607
Total	17,607	17,607	17,607	17,607

PENOBSCOT SALES TAX FUND Z360

What the Budget purchases:

The Penobscot Sales Tax Fund was established with the purpose of returning sales tax revenue to the Penobscot Nation, for purchases occurring on their territory.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	5,500	5,500	5,500	5,500
Total	5,500	5,500	5,500	5,500

2025-26 2026-27

Initiative: NONE

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	5,500	5,500	5,500	5,500
Total	5,500	5,500	5,500	5,500

STATE - MUNICIPAL REVENUE SHARING 0020

What the Budget purchases:

The Municipal Revenue Sharing program exists to stabilize the municipal property tax burden and to aid in financing all municipal services. Two percent (2%) of income, sales, use and service provider taxes are collected and distributed as monthly payments to all municipalities according to Revenue Sharing I distribution formula. This program updates individual municipalities' statistics annually which are used to determine the distribution ratio; responds to municipalities' questions and audits confirmations; provides annual distribution estimates by municipality; and maintains and updates website (facilitating electronic deposit) monthly.

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	199,121,102	208,603,769	208,603,769	208,603,769
Total	199,121,102	208,603,769	208,603,769	208,603,769
			2025-26	2026-27

Initiative: Adjusts funding to align with revenue projections from the December 1, 2024 revenue forecast.

OTHER SPECIAL REVENUE FUNDS

All Other		7,704,200	14,052,406
	Total	7,704,200	14,052,406

	<u>Actual</u> 2023-24	<u>Current</u> 2024-25	<u>Budgeted</u> 2025-26	<u>Budgeted</u> 2026-27
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	199,121,102	208,603,769	216,307,969	222,656,175
Total	199,121,102	208,603,769	216,307,969	222,656,175