Updated 02/17/2026

GENERAL FUND STATUS - FUND BALANCE SUMMARY

With Governor Proposed 2026-2027 Supplemental Budget (LD 2212)[1]

	FY 26	FY 27
AVAILABLE FUNDS		
Undedicated Revenue:		
December 2024 Revenue Forecast	$5,538,177,275	$5,686,239,390
May 2025 Revenue Forecast	$1,107,912	($24,401,139)
December 2025 Revenue Forecast	$165,016,724	$83,348,903
2026-2027 Biennial Budget Adjustments PL 2025, c. 2 (LD 609)	$0	$0
2026-2027 Biennial Budget II Adjustments PL 2025, c. 388 (LD 210)	$67,081,559	$109,935,659
132nd 1st Special Session Other Bills Enacted	$4,669,377	$115,655
2026-2027 Governor Proposed Supplemental Budget (LD 2212)[2]	($608,000)	$13,822,325
132nd 2nd Regular Other Bills Enacted To Date [3]	$440,500	$438,500
Subtotal - Undedicated Revenue	$5,775,885,347	$5,869,499,293
Transfers/Adjustments to Balance:		
2026-2027 Biennial Budget Adjustments PL 2025, c. 2 (LD 609)	$112,307,502	($21,121,062)
2026-2027 Biennial Budget II Adjustments PL 2025, c. 388 (LD 210)	$23,322,716	$1,152,225
132nd 1st Special Session Other Bills Enacted	$335,732	$465,878
2026-2027 Governor Proposed Supplemental Budget (LD 2212)[2]	$10,278,121	$3,500,000
132nd 2nd Regular Other Bills Enacted To Date [3]	$0	$1,891,377
Subtotal - Transfers/Adjustments to Balance	$146,244,071	($14,111,582)
TOTAL PROJECTED RESOURCES	$5,922,129,418	$5,855,387,711
APPROPRIATIONS		
Appropriations through 131st Leg. / 2026-2027 Budget Baseline LD 609	$5,488,838,763	$5,520,355,596
2026-2027 Biennial Budget Adjustments PL 2025, c. 2 (LD 609)	$196,074,929	$115,448,205
2026-2027 Biennial Budget II Adjustments PL 2025, c. 388 (LD 210)	$113,883,290	$206,718,362
132nd 1st Special Session Other Bills Enacted	$8,715,483	$4,003,165
2026-2027 Governor Proposed Supplemental Budget (LD 2212)[2]	$87,766,683	$187,863,121
132nd 2nd Regular Other Bills Enacted To Date [3]	$997,731	$3,123,446
TOTAL APPROPRIATIONS	$5,896,276,879	$6,037,511,895
Approp. Limit 12/1/2024 BoB Calc; PL 2025, c. 2 suspends for FY25 and FY26; LD 2212, Part P suspends for FY27.	*$5,662,186,809*	*$5,974,430,185*
Appropriations Above+/Below- Appropriations Limit	*$234,090,070*	*$63,081,710*
NET CHANGE (Resources less Appropriations)	$25,852,539	($182,124,184)
BEGINNING BALANCE	**$156,271,645**	**$182,124,183**
NET CHANGE (FROM ABOVE)	**$25,852,539**	**($182,124,184)**
ENDING BALANCE	**$182,124,183**	**$0**

Notes:

1 Reflects all actions through the close of the 132nd Legislature 1st Special Session, FY 25 Closing Transactions, the December 2025 Revenue Forecast, 132nd 2nd Regular session enacted to date and the Governor's proposed Supplemental Budget (LD 2212).

2 See summary of the Governor's proposed Supplemental Budget (LD 2212) below.

3 Includes bills from the 132nd 1st Special Session held by the Governor but not vetoed and subsequently chaptered on January 11, 2026.

Prepared by the Office of Fiscal and Program Review

Proposed Undedicated Revenue:	FY 26	FY 27
Part J-1. Extends the authority for payments to the **Loring Job Increment Financing Fund** from 2026 to 2031; and increases from 50% to 100% the amount of the employment tax increment the State Tax Assessor is required to deposit into the Fund.	$0	-$570,000
Part K. Conformity to Federal Public Law No. 119-21 (OBBBA). Updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2025.	-$608,000	-$22,578,175
Part K-5. Conformity to New Charitable Deduction for NonItemizers. Conforms to 50% of the new deduction for charitable deductions by nonitemizers in tax year 2027 and full conformity thereafter.	$0	$0
Part K-8. Conformity to Increased Federal Standard Deduction. Conforms to 50% of the increased federal Standard Deduction starting in tax year 2026 and full conformity thereafter.	$0	-$27,550,000
Part N-1. Pass-Through Entity Tax. Enacts a pass-through entity tax for tax years beginning on or after January 1, 2026.	$0	$56,525,000
Part O-1. Sunset the Business Equipment Tax Reimbursement (BETR) program. Reduce BETR Reimbursement by 50% in FY27 and Repeal Starting in FY28.	$0	$7,995,500
Undedicated Revenue Subtotal	**-$608,000**	**$13,822,325**

Proposed Transfers and Adjustments to Balances:	FY 26	FY 27
Part Q-1. Transfer of interest earnings; General Fund. On or before June 30, 2026, the State Controller shall transfer $6,678,121 from the interest earnings on the Federal Expenditures Fund - ARP State Fiscal Recovery Fund and the Federal Expenditures - ARP Fund to the unappropriated surplus of the General Fund.	$6,678,121	$0
Part R-1. Transfer to the General Fund unappropriated surplus; Reserve for General Fund Operating Capital. On or before June 30, 2027, the State Controller shall transfer $2,500,000 from available balance in the Reserve for General Fund Operating Capital to the unappropriated surplus of the General Fund.	$0	$2,500,000
Part T 1-21. Transfer funding from the Budget Stabilization Fund to implement a program to provide a one-time Affordability Payment to eligible recipients; implement a program to provide one-time funding to Maine school districts for school bus safety measures; provide one-time funding for technology and compliance with new federal legislation, pursuant to H.R. 1 – One Big Beautiful Bill Act, PL 119-21; provide one-time funding to create affordable home ownership and rentals for low-income households across the state; and provide one-time funds for a three-year pilot project to provide regionalized building code enforcement.	$0	$0
Part CCC-1. Lapsed balances; Department of Health and Human Services, State Supplement to Federal Supplemental Security Income. Lapses $1,000,000 of the unencumbered balance forward within the State Supplement to Federal Supplemental Security Income program, General Fund account to the unappropriated surplus of the General Fund no later than June 30, 2027.	$0	$1,000,000
Part DDD-1. Lapsed balances; Department of Health and Human Services. Lapses $3,600,000 of the unencumbered balance forward within the Department of Health and Human Services, General Fund carrying accounts to the unappropriated surplus of the General Fund no later than June 30, 2026.	$3,600,000	$0
Transfers and Adjustments to Balances Subtotal	**$10,278,121**	**$3,500,000**

Proposed Appropriations and Deappropriations:	FY 26	FY 27
GPA Spending	$0	$45,966,181
MaineCare Spending	$85,674,090	$118,689,185
MaineCare Savings / Reductions	-$10,995,835	-$23,905,898
Other HHS Spending	$264,676	$7,219,950
Other HHS Savings/Reductions	$0	-$503,555
Higher Education Spending	$2,500,000	$400,000
Debt Service Costs	$1,944,265	$4,098,013
Debt Service Savings/Reductions	-$1,117,457	-$6,375,538
Tax Reimbursement Spending	$0	$0
Miscellaneous Spending	$8,409,564	$20,732,664
Salary and Wage Costs	$1,122,560	$15,398,954
Salary and Wage Savings/Reductions	$0	-$103,407
Funding Shifted To/From Other Funds/Programs	-$35,170	$6,246,577
Appropriations and Deappropriations Subtotal	**$87,766,693**	**$187,863,126**