

## **The Appropriations and Financial Affairs Committee**

Good morning Senator Rotundo, Representative Gattine, Senator Beebe-Center, Representative Hasenfus, and esteemed members of the Joint Standing Committee on Appropriations and Financial Affairs and Criminal Justice and Public Safety.

My name is Dale P. Lancaster .

I am the Sheriff of Somerset County and a member of the County Corrections Professional Standards Council. I am here today to talk about that work.

The County Corrections Professional Standards Council was established by the Maine Legislature in 2022. The Council is comprised of 7 members. 2 members appointed by the Maine Sheriffs' Association, 2 members appointed by the County Commissioners Association, 2 members appointed from the Department of Corrections, and 1 member appointed by the Maine Municipal Association.

The Council meets twice a month and is tasked with three major responsibilities:

1. Establishing Council rules governing jail financing standards,
2. Advising the Commissioner of Corrections on Jail standards; and
3. Providing budget recommendations to the Governor on County Jail operations.

Last year, the Maine Legislature passed LD 719 directing the Council to prepare a detailed report looking at a range of key issues related to the operations of the Council and the challenges of county jail funding. That report was completed and delivered to the Criminal Justice Committee in January, and a copy of the report is attached. Here are some highlights:

- 1. Auditing Requirements:**

There is a discussion about the audit requirement on jails that is over and above the requirement on counties to audit their overall operations. The discussion addresses the challenges associated with undertaking these jail-specific audits, including the cost of undertaking audits lack of auditors around the state to undertake audits (an issue impacts all local government entities in Maine). The report includes a recommendation for state funding for these audits. The report also requests funding for a new DOC position responsible for overseeing and assisting counties in reporting data and undertaking audits.

**2. Jail operating costs:**

The State provided \$20.3 million for County Jail operations in FY23. At that time, total County Jail operations was roughly \$103.6 million. That ratio represented 19.6% of the total cost of County Jail operations. The State has flat funded County Jail operations since FY23. Total State-wide County Jail Operations now represent \$141.3 million. That \$20.3 million now represents only 14.3% of the State's responsibility. The inadequacy of funding jail operations is further exacerbated by jail tax caps that were established in 2021. The challenge is that the lack of appropriate State funding is left to the County property tax payer.

- a. 80% of jail operating costs come from: (1) personnel and (2) medical expenses (including MAT).
- b. Current law requires that 25% of state funding for jails must be spent on "community corrections," which was put in place at a time when jail consolidation was the direction of the state, but perhaps is no longer a helpful

limitation. These funds cannot be used for jail personnel or medical costs except as they relate to community corrections.

**3. Unfunded mandates:**

There is a discussion about mandates, concluding that, whether or not jail operating costs meet the definition of “unfunded mandate” under the Constitution, they nonetheless reflect many activities controlled by the state and outside the control of counties.

The Council’s report highlights the increasingly difficult position that County jails find themselves in, and the importance of the State adequately funding their share of County Jail operations and relieving some of the burden of the local property taxpayer.

Thank you, and I will attempt to answer any questions.



**Maine County Corrections Professional Standards Council**

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Professional Standards Council**

Report Prepared for the  
Joint Standing Committee on  
Criminal Justice and Public Safety

Pursuant to Resolve 2023, Ch. 73 (LD 719)

January 15, 2026

## **Introduction**

Pursuant to Resolve 2023, Chapter 73, “Resolve, to Direct the County Corrections Professional Standards Council to Examine Funding of and Compliance by County and Regional Jails” (the Resolve), the County Corrections Professional Standards Council (CCPSC or Council) worked with county sheriffs, members of the Department of Corrections (the Department) and other stakeholders to address the tasks directed by the Resolve.

As outlined in greater detail below, the CCPSC was established in statute (Title 34-A §1210-F) to evaluate and advise the Department with regard to the composition of programs and services, adopting rules and standards for the jails; to develop rules for reporting; to develop budget recommendations both biennial and supplemental; and to consider the need for legislation regarding required programs, services and reporting and to submit such legislation to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters (CJPS Committee).

This report addresses the directions provided by the Resolve in several respects. First, the report outlines the results of reviews of audit compliance and jail reporting. Second, the Report summarizes requirements placed on jails by state and Department standards. Finally, the Report provides suggestions for improvements regarding the way the Council operates, how county and regional jails are funded and offers suggested language for the CJPS Committee to consider for further legislative action.

The CCPSC appreciates the opportunity to present this information and to work with the CJPS Committee and the Department, along with other interested parties, to improve the efficiency of county jail operations and oversight, ensure sustainable funding for future operation of county jails, to address the impact of county jail operations on local property taxpayers, and to improve the operations of the Council itself.

## **The Resolve’s Directives**

Resolve 2023, Chapter 73 directed the CCPSC to:

1. Review the status of county and regional jail compliance with audit requirements pursuant to Title 30-A, section 1662, subsection 2 and examine ways to incentivize compliance with these requirements.
2. Review the status of county and regional jail reporting to the Department of Corrections for expenses associated with operating county and regional jails pursuant to Title 34-A, section 1208-B, subsection 5 and examine ways to incentivize compliance with these requirements.
3. Review any unfunded mandates related to county and regional jails.
4. Examine improvements to the operations of the council.
5. Examine future needs for state support for county and regional jail operations.

## **Funding and Compliance Review**

**1. Review the status of county and regional jail compliance with audit requirements pursuant to Title 30-A, section 1662, subsection 2 and examine ways to incentivize compliance with these requirements.**

Current Maine law provides the following directive regarding the financial auditing of county jail operations and reporting to the CJPS Committee.

### ***Title 30-A §1662. County jail and regional jail reporting***

***2. County jail and regional jail financial audits. Beginning November 1, 2017, a county jail or regional jail shall report to the Department of Corrections on a schedule established by the department regarding financial audits performed for the jails. By January 15th each year, beginning January 15, 2018, the Department of Corrections shall report to the joint standing committee of the Legislature having jurisdiction over criminal justice and corrections matters regarding data derived from the financial audit information provided by the jails and any recommendations from the jails or the department.***

The Council's review finds that since this law was established, most counties consider themselves in compliance by submitting a general fund financial audit for the most recent fiscal year. These audits are sent to the Office of the State Auditor\*.

While general fund audits do include schedules of revenues and expenses for jail activity, the Council considered whether it was enough information to verify the expenses being reported to the Department, and ultimately to the Legislature. After several discussions, the Department advised the Council that these schedules, included as part of a general fund audit, are *not* sufficient for the purposes intended by statute. Instead, the Department directed those financial audits pursuant to this statutory requirement be focused specifically on county jail operations.

Currently, three jails that submit an independent jail audit not bundled within their county's general fund audit: Androscoggin County Jail, Aroostook County Jail and Two Bridges Regional Jail (as required by the Lincoln/Sagadahoc Jail Authority). Using Aroostook County's Jail Audit as a model, the Corrections Service Center for the Department of Administrative & Financial Services helped the Council develop a list of criteria for all counties to follow to ensure consistency when procuring independent jail audits. A professional auditor was also consulted as his agency currently provides auditing services for 10 of the 15 jails.

These criteria will include identification of revenue and major expense categories including monies spent and/or set aside for capital projects. A schedule established by the department will be distributed to each County to bring all counties into compliance beginning with the FY2026 fiscal year audit.

\*<https://www.maine.gov/audit/county/annual-audit-reports.html>

## Challenges confronted by Counties in Procuring Jail Funding Audits

Several factors impact the ability of counties to comply with the statutory requirement that audits of county jail operations be conducted annually:

**A. Costs:** Based on the Council’s research, the most cost-effective way to generate a jail audit that meets the criteria of the existing statute would be to have the auditor extract the jail data from the existing general fund audit and provide specific analysis. That said, the fact that many counties operate under different fiscal years from the state complicates this process. With this in mind, for counties with a June 30<sup>th</sup> fiscal year-end, the Council procured estimates of \$3,000 to extract jail operation data from a county’s general fund audit. For counties with a Dec 31<sup>st</sup> fiscal year-end, the audit requires half of the data to come from one audit year and half from another. This increases the cost of the audit to upwards of \$5,000. Currently there is no adequate funding to support this item. In partnership with MDOC, the Council has secured one-time funds to reimburse counties up to \$5,000 per audit but no sustained funding has been identified or requested by the Department.

**B. Backlog of general fund audits.** As Table 1.1 below shows, six counties are in process of finalizing audits from FY23 and two counties (Waldo & Washington) are in process of completing audits from FY2022. This data comes from the Office of the State Auditor.

Table 1.1

County	Auditor	Fiscal Year	FY2025	FY2024	FY2023	FY2022	FY2021	IND JAIL AUDIT
ANDROSCOGGIN	RHR Smith	DEC	-	Complete	Complete	Complete	Complete	Yes
AROOSTOOK	RHR Smith	JUN	In Process	In Process	In Process	Complete	Complete	Yes
CUMBERLAND	RHR Smith	JUN	Complete	Complete	Complete	Complete	Complete	No
FRANKLIN	RHR Smith	JUN	In Process	Complete	Complete	Complete	Complete	No
HANCOCK	Chester M. Kearney	DEC	-	Complete	Complete	Complete	Complete	No
KENNEBEC	RHR Smith	JUN	In Process	Complete	Complete	Complete	Complete	No
KNOX	James W. Wadman	DEC	-	Complete	Complete	Complete	Complete	No
LINCOLN	RHR Smith	DEC	-	Complete	Complete	Complete	Complete	Two Bridges
OXFORD	RHR Smith	DEC	-	Complete	Complete	Complete	Complete	No
PENOBSCOT	Chester M. Kearney	DEC	-	In Process	In Process	Complete	Complete	No
PISCATAQUIS	RHR Smith	DEC	-	In Process	In Process	Complete	Complete	No
SAGadahoc	RKO	JUN	In Process	In Process	In Process	Complete	Complete	Two Bridges
SOMERSET	RHR Smith	JUN	Complete	Complete	Complete	Complete	Complete	No
WALDO	RHR Smith	DEC	-	In Process	In Process	In Process	Complete	No
WASHINGTON	Stephen T. Hopkins	DEC	-	In Process	In Process	In Process	Complete	No
YORK	RHR Smith	JUN	In Process	Complete	Complete	Complete	Complete	No

**C. Lack of qualified accounting firms in Maine.** Since 2020 there has been a significant decrease in the number of accounting firms providing municipal and county audits in the State of Maine. According to the Office of the State Auditor, RHR Smith and Associates provides services for 11 of Maine’s 16 Counties. The remaining are served by Runyon, Kersteen, Ouellette, CPA PA; Brantner, Thibodeau & Associates; Stephen T. Hopkins, CPA; Chester M. Kearney, CPAs; and James W. Wadman, CPA. Many of these firms have been hired to complete audits that were started and left unfinished by a previous auditor who ceased providing services.

The State Auditor's Office also compiles data from Maine's municipalities. As of December 2025, more than 80 municipalities (16%) were two years behind in financial audits; 50 towns (10%) were three years behind. Maine municipalities are also scrambling to catch up while vying for the same limited auditing services.

**D. Lack of staff to analyze and review financial trends.** The Council and Department staff have identified the Corrections Service Center as a conduit to support financial compliance tracking as their office is integral in reviewing the submissions from the counties. However, the service center does not currently have the capacity to support this initiative. The Council recommends adding a staff member to the Corrections Service Center team to review jail data and act as a liaison between the Service Center, the jails and the Council. The Council is in agreement that this position will help improve the Department's capacity to review county jail financial data, including the provision of technical assistance to county jail administrators responsible for financial reporting of jail operations.

Currently the Service Center does have funding for an unfilled part-time (20-hour per week) position. On October 29, 2025, a financial and data analyst position was posted and received several applications. The position remains unfilled however, because the qualified applicants chose full-time work. To expand the current part-time position to full-time will require a budgetary initiative.

In the meantime, the Council will continue to strategize ways to provide the necessary review and analysis of audit reports and to reconcile the audit findings with the revenue and expenses reported by the county jails to the Department.

**2. Review the status of county and regional jail reporting to the Department of Corrections for expenses associated with operating county and regional jails pursuant to Title 34-A, section 1208-B, subsection 5 and examine ways to incentivize compliance with these requirements.**

Current Maine law provides the following directive regarding the requirements and rulemaking authority of the Council.

**Title 34-A, section 1208-B, subsection 5, Requirements, rulemaking by the council.**

*The jails shall operate in accordance with rules adopted pursuant to this subsection. The County Corrections Professional Standards Council, established pursuant to Title 5, section 12004-G, subsection 6-D, shall adopt rules governing the collection and reporting of data by jails as necessary to implement this section. The rules may consider the cost impacts of policy decisions by jails and the State, best practices for the operation of jails, the cost-effective delivery of services by jails, program participation, categories of inmates and reasons for detention or incarceration. In adopting data collection rules, the council shall at minimum require jails to report the following data:*

*A. The revenues and expenses associated with operating the jail;*

*B. The population of persons detained or committed to the custody of the sheriff. The rules must require population reporting on a daily basis and must provide data to the department on actual daily population of persons who are detained or incarcerated and persons on all forms of community release. Population data must be reported in the format required by the rule; and*

*C. The funds used for programs and services as required by section 1208-B, subsection 4, paragraph B. (Medically Assisted Treatment)*

*The council shall establish the rules, definitions and reporting requirements for a centralized data system for county jails. \**

### **A. Revenues and Expenses**

The Corrections Reporting Actuals System (CRAS) is the system maintained by the Department of Corrections that tracks expenses and revenues pertaining to jail operations on a monthly basis. Each county jail has a dedicated user to report data through CRAS. As mentioned in the previous section, financial analysis through the Corrections Service Center to reconcile a jail financial audit with the information reported to CRAS is currently unavailable.

To assist counties with CRAS reporting, the Council started several years ago an email reminder program. These notices are sent to county jails who are behind in their reporting by at least two months. Thanks to this communication program, the timeliness of county jail reporting through CRAS has greatly improved.

Compliance is further incentivized by a standing policy of the Council to withhold a quarterly payment from the Jail Operations Fund for any county that is not current in their reporting until such time as the reporting for that County is brought up to date. It is the intention of the Council to formalize this policy for CRAS reporting into a formal rule of the Council.

For those county jails that operate on January to December fiscal year, entering budget data requires some level of guesswork. The need for guesswork arises because the CRAS report follows a July 1 fiscal year which means the county jails in Hancock, Knox, Oxford, Penobscot, Piscataquis, Waldo and Washington counties – which operate on a January 1 fiscal year must to enter their budget data based on the last half of their fiscal year before they have completed the budget for their next fiscal year. Since many of the aforementioned counties are beholden to budget committees that have final say, a final jail budget may not accurately reflect what is reported in CRAS. An example of the revenues and expenses report is provided in Table 2.1 on page 7.

Ongoing efforts to streamline the reporting system are a priority for the Council. A technology subcommittee works to eliminate duplicate categories and to create a more user-friendly system.

\*<https://legislature.maine.gov/statutes/34-a/title34-Asec1208-B.html>

Table 2.1

<b>BOC Actuals Analysis</b>					
For FY:2025					
Reports only through last month submitted for each county				Printed: 10/3/2025 12:18:51 PM	
Budget Information for FY 2016 and beyond presented in This Report HAS NOT Been Approved By The State Of Maine, and IN NO WAY Creates An Obligation To The State. IT IS FOR REFERENCE PURPOSES ONLY.					
	Budgeted	Actual Rev/Exp	Difference	% Difference Remaining	Rept'd Through
<b>ANDROSCOGGIN</b>					
EXPENSE	\$9,255,050.00	\$9,328,971.00	(\$73,921.00)	-0.80%	June
REVENUE	\$9,255,050.00	\$9,048,108.00	\$206,944.00	2.24%	June
<b>AROOSTOOK</b>					
EXPENSE	\$5,944,091.00	\$5,689,217.06	\$254,873.94	4.29%	June
REVENUE	\$5,944,091.00	\$5,385,447.53	\$558,643.47	9.40%	June
<b>CUMBERLAND</b>					
EXPENSE	\$20,869,148.00	\$22,389,536.00	(\$1,520,388.00)	-7.29%	June
REVENUE	\$20,869,148.00	\$21,153,851.00	(\$284,703.00)	-1.36%	June
<b>FRANKLIN</b>					
EXPENSE	\$3,166,309.00	\$3,149,145.85	\$17,163.15	0.54%	June
REVENUE	\$3,166,309.00	\$3,390,225.86	(\$223,916.86)	-7.07%	June
<b>HANCOCK</b>					
EXPENSE	\$3,945,995.00	\$3,212,433.56	\$733,561.44	18.59%	June
REVENUE	\$3,945,995.00	\$3,316,516.66	\$629,478.34	15.95%	June
<b>KENNEBEC</b>					
EXPENSE	\$13,051,049.00	\$12,418,375.12	\$632,673.88	4.85%	June
REVENUE	\$13,051,049.00	\$15,604,851.65	(\$2,553,802.65)	-19.57%	June
<b>KNOX</b>					
EXPENSE	\$6,081,226.00	\$10,360,316.92	(\$4,279,090.92)	-70.37%	June
REVENUE	\$5,983,714.00	\$6,428,120.28	(\$444,406.28)	-7.43%	June
<b>LINCOLN</b>					
EXPENSE	\$879,693.00	\$570,927.42	\$308,765.58	35.10%	June
REVENUE	\$879,693.00	\$415,414.28	\$464,278.72	52.78%	June
<b>OXFORD</b>					
EXPENSE	\$5,261,893.00	\$4,176,712.58	\$1,085,180.42	20.62%	June
REVENUE	\$5,261,893.00	\$5,771,656.01	(\$509,763.01)	-9.69%	June
<b>PENOBSCOT</b>					
EXPENSE	\$15,366,456.00	\$15,752,803.72	(\$386,347.72)	-2.51%	June
REVENUE	\$15,366,456.00	\$12,458,157.00	\$2,908,299.00	18.93%	June
<b>PISCATAQUIS</b>					
EXPENSE	\$2,113,535.00	\$2,017,468.97	\$96,066.03	4.55%	June
REVENUE	\$2,113,535.00	\$2,237,493.22	(\$123,958.22)	-5.86%	June
<b>SAGadahoc</b>					
EXPENSE	\$649,937.00	\$523,788.20	\$126,148.80	19.41%	June
REVENUE	\$649,937.00	\$665,704.76	(\$15,767.76)	-2.43%	June
<b>SOMERSET</b>					
EXPENSE	\$11,712,406.00	\$10,405,624.36	\$1,306,781.64	11.16%	June
REVENUE	\$11,712,406.00	\$10,513,586.08	\$1,198,819.92	10.24%	June
<b>TWO BRIDGES</b>					
EXPENSE	\$8,910,544.00	\$9,026,718.54	(\$116,174.54)	-1.30%	June
REVENUE	\$8,910,542.00	\$8,548,956.86	\$361,585.14	4.06%	June
<b>WALDO</b>					
EXPENSE	\$4,516,469.33	\$3,749,990.00	\$766,479.33	16.97%	June
REVENUE	\$0.00	\$5,094,879.69	(\$5,094,879.69)	0.00%	June
<b>WASHINGTON</b>					
EXPENSE	\$3,878,184.00	\$3,822,087.86	\$56,096.14	1.45%	June
REVENUE	\$3,878,184.00	\$2,573,975.43	\$1,304,208.57	33.63%	June
<b>YORK</b>					
EXPENSE	\$13,532,000.00	\$13,977,739.29	(\$445,739.29)	-3.29%	June
REVENUE	\$13,532,000.00	\$8,727,658.64	\$4,804,341.36	35.50%	June
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Total Expense:	\$129,133,985.33	\$130,571,856.45	(\$1,437,871.12)	-1.11%	
Total Revenue:	\$124,520,002.00	\$121,334,600.95	\$3,185,401.05	2.56%	

## B. Jail Population

Jail population data is reported daily. The Department's Compliance Manager of Correctional Operations regularly reports any issues with the collection of jail population data to the Council. Currently there are no issues with population data reporting. Table 2.2 contains a summary of each jail's average daily population (ADP) compared with the rated capacity. The total county jail ADP has risen 22% in the past five years (1,364 in 2021 to 1,660 in 2025).

Table 2.2

County Jail	2025 ADP	Capacity	Bed Use	Boarding Notes
Androscoggin	178	160	111%	Boarding inmates to receiving jails
Aroostook	94	117	81%	
Cumberland	396	625	63%	
Franklin	21	39	55%	
Hancock	47	66	71%	Reduced capacity to 72hr hold and boarding inmates at Two Bridges
Kennebec	145	174	84%	
Knox	46	70	65%	Boarding inmates to receiving jails
Oxford	40	47	86%	
Penobscot	155	157	99%	Boarding inmates to receiving jails
Piscataquis	30	36	82%	Operate Re-entry Center Boarding inmates at Somerset Jail
Somerset	124	234	53%	
TBRJ	144	210	68%	
Waldo/MCRRC	34	38	89%	
Washington	49	42	116%	
York	175	298	59%	
Daily Pop Total:	1660	2345	71%	

Six county jails are regularly at capacity and must make arrangements to board inmates at other facilities. In addition to the costs of operating their own facilities, counties collectively spend millions of dollars to board inmates. County jails that have capacity to receive inmates must take staffing costs and conditions into consideration for budgeting purposes. Facilities that have a high rated capacity (Cumberland, Somerset, Two Bridges & York) cannot maintain staffing to operate at capacity. These four facilities are also among the newest in the state.

Average daily population does not capture the total impact on county jails. A significant portion of jail resources are focused on arrested individuals that are brought to a facility, processed, screened held or released. Table 2.3 shows the number of individuals processed at each jail in 2024. Since 2021 the number of individuals processed has risen 46%.

Table 2.3

County Jail	2024 Intake	2024 Release	County Jail	2024 Intake	2024 Release
Androscoggin	3089	3270	Penobscot	4282	4271
Aroostook	1001	1049	Piscataquis	406	287
Cumberland	5283	5079	Somerset	1329	1305
Franklin	566	573	TBRJ	1260	1272
Hancock	839	867	Waldo/MCRRC	701	701
Kennebec	2042	2096	Washington	621	595
Knox	712	674	York	2430	2343
Oxford	957	881	Total Intake/Release	25515	25263

These numbers illustrate emergency department level capacity strains that are felt by staff at every county jail.

### C. Funds Associated with Medically Assisted Treatment

Providing mental health and substance use disorder (SUD) treatment assists with an individual's recovery from substance use disorder, and in many cases can result in reduced recidivism. By law, SUD treatment services must include medication-assisted treatment (MAT). While an effective modality, the cost of providing treatment services to incarcerated individuals is expensive. CRAS does not include a clear mechanism to report and collect financial data on MAT programs and services. Reports are available to show the number of inmates receiving MAT, but reporting the various treatment costs is not possible through CRAS. Most jails fund treatment through contracted medical providers (see Table 3.2 on page 11). In addition, many jails fund MAT programs through grants, opioid settlement funds and local fundraising. York and Cumberland counties used ARPA funds to add medical wings specific to SUD treatment. Franklin and Somerset counties use grants and settlement funds to provide injectable Sublocade treatment which has proven to be twice as effective as daily Suboxone treatments. Jails are expected to treat medical and mental health needs with limited resources and training and have responded to this *'Emergency Department'* level crisis, by investing in treatment programs above and beyond what is allocated for the provision of medical care for inmates.

As part of legislative testimony to support additional jail funding, counties were surveyed to determine the actual costs spent on MAT and Mental Health Treatment in FY2025. Table 2.4 shows treatment costs per jail for FY2025.

Table 2.4

County	MAT Costs	Mental Health Costs
Androscoggin	\$ 508,271.00	\$ 124,800.00
Aroostook	\$ 160,383.00	\$ 198,914.00
Cumberland	\$ 1,009,736.00	\$ 468,260.00
Franklin	\$ 395,000.00	\$ 80,215.76
Hancock	\$ 403,294.00	\$ 165,899.00
Kennebec	\$ 1,352,457.34	\$ 629,335.00
Knox	\$ 327,006.00	\$ 225,417.00
Lincoln	\$ 243,980.00	\$ 237,957.50
Sagadahoc	\$ 243,980.00	\$ 237,957.50
Oxford	\$ 220,000.00	\$ 75,370.80
Penobscot	\$ 532,051.63	\$ 290,440.00
Piscataquis	\$ 181,460.00	\$ 42,000.00
Somerset	\$ 1,293,300.00	\$ 499,038.03
Waldo	\$ 164,500.00	\$ 25,800.00
Washington	\$ 141,932.00	\$ 41,500.00
York	\$ 1,926,879.00	\$ 172,446.00
<b>Total</b>	<b>9,104,229.97</b>	<b>3,515,350.59</b>

### 3. Review any unfunded mandates related to county and regional jails.

A review of state statutes and the County Jail Standards as set forth in MDOC rule has identified a number of mandates that may qualify as 'unfunded'.

For example, roughly 80% of the process by which individuals are incarcerated in a county jail is dictated by state statute or rule, including laws that determine what activity is criminal, the operations of Maine's prosecutorial system, the operation of Maine's court system, and the nearly 250 jail standards set forth in rules adopted and overseen by the Department of Corrections. Despite the significant role that county jails are required to play in the State's criminal justice system, the vast majority of the costs of operating county jails is paid for by the local property taxpayer. Meanwhile, the State is projected to provide less than 15% of funding for county/regional jail operations for FY2026. Viewed through this lens, it is easy to understand why counties view most jail operating costs as 'unfunded mandates.'

However, the Council does acknowledge that there is a difference between expenses that counties feel should be funded by the State and expenses that actually meet the definition of an "unfunded mandate" under the Maine Constitution requiring 90% state support absent adoption of a "mandate preamble" by the Legislature. Because of this important difference, the Council believes it is not productive to focus attention on those expenses that constitute "unfunded mandates" under the Maine Constitution. Instead, the Council proposes moving forward and focusing on the costs imposed on county taxpayers associated with providing services that are required by the State of Maine. This broader lens allows legislative leaders to consider what level of state support should be provided to county jails commensurate with the services that county jails provide to the State of Maine. A true partnership with the State, the Department and the counties will result in a more balanced revenue stream that maintains appropriate inmate services without overburdening the local property taxpayers.

Based on data entered into CRAS, the Council identified the following primary cost drivers for county jails. It is worth noting that 80% of jail costs are in two categories (Personnel & Medical Care for Inmates).

**Personnel:** The cost of staffing jails has risen 25% in two years. Table 3.1 shows the increase in actual costs for wages and benefits for jail employees over those two fiscal years. Personnel accounts for 68% of all jail costs. These increased costs stem from committed wage increases in collective bargaining agreements and increased costs to health care coverage over the past two years. The State incurs these same increases to personnel costs and has approved increases to the Department of Corrections budget by 20.6% over that same time period. Although the Jail Operations Fund is contained within the Department of Corrections budget, any increases to the MDOC budget do not carry over to the Jail Operations Fund.

Table 3.1

County	Personnel FY2023	Personnel FY2025	Increase Costs
Androscoggin	\$ 5,117,713.00	\$ 5,795,652.00	\$ 677,939.00
Aroostook	\$ 3,181,183.84	\$ 3,879,731.33	\$ 698,547.49
Cumberland	\$ 12,414,847.00	\$ 15,123,013.00	\$ 2,708,166.00
Franklin	\$ 1,787,904.24	\$ 2,277,442.41	\$ 489,538.17
Hancock	\$ 2,251,958.93	\$ 2,399,739.48	\$ 147,780.55
Kennebec	\$ 5,791,914.84	\$ 7,113,071.10	\$ 1,321,156.26
Knox	\$ 3,363,702.12	\$ 6,953,986.02	\$ 3,590,283.90
Lincoln	\$ 2,738,735.36	\$ 3,284,667.46	\$ 545,932.11
Sagadahoc	\$ 2,625,909.06	\$ 3,287,116.93	\$ 661,207.88
Oxford	\$ 1,894,679.63	\$ 2,304,769.90	\$ 410,090.27
Penobscot	\$ 8,009,778.00	\$ 9,561,031.72	\$ 1,551,253.72
Piscataquis	\$ 1,282,793.65	\$ 1,531,431.43	\$ 248,637.78
Somerset	\$ 4,622,448.03	\$ 5,958,570.29	\$ 1,336,122.26
Waldo	\$ 1,703,549.79	\$ 1,931,850.00	\$ 228,300.21
Washington	\$ 2,547,807.17	\$ 3,149,722.53	\$ 601,915.36
York	\$ 6,653,643.00	\$ 8,176,519.87	\$ 1,522,876.87
<b>Total</b>	<b>65,988,567.65</b>	<b>\$ 82,728,315.47</b>	<b>\$ 16,739,747.82</b>

**Medical Care for Inmates:** An individual who is covered by MaineCare loses those benefits immediately upon arrest. The burden for providing medical care for inmates falls to the property taxpayer. Table 3.2 shows the increased costs, by each jail, for the provision of medical care, which has risen 36% since 2023.

Table 3.2

County	Medical FY2023	Medical FY2025	Increase Costs
Androscoggin	\$ 1,296,093.00	\$ 1,466,068.00	\$ 169,975.00
Aroostook	\$ 888,513.35	\$ 1,046,675.00	\$ 158,161.65
Cumberland	\$ 3,507,947.00	\$ 3,960,797.00	\$ 452,850.00
Franklin	\$ 223,378.84	\$ 419,189.44	\$ 195,810.60
Hancock	\$ 177,736.00	\$ 475,833.54	\$ 298,097.54
Kennebec	\$ 1,727,015.76	\$ 3,317,568.89	\$ 1,590,553.13
Knox	\$ 982,523.23	\$ 1,501,843.71	\$ 519,320.48
Lincoln	\$ 392,368.78	\$ 613,605.23	\$ 221,236.45
Sagadahoc	\$ 392,368.78	\$ 613,605.23	\$ 221,236.45
Oxford	\$ 472,528.85	\$ 392,938.57	\$ (79,590.28)
Penobscot	\$ 1,950,151.25	\$ 2,488,402.00	\$ 538,250.75
Piscataquis	\$ 82,879.27	\$ 76,778.96	\$ (6,100.31)
Somerset	\$ 1,561,833.07	\$ 1,715,979.36	\$ 154,146.29
Waldo	\$ 59,981.72	\$ 90,396.00	\$ 30,414.28
Washington	\$ 143,201.79	\$ 158,435.87	\$ 15,234.08
York	\$ 1,313,338.00	\$ 2,545,371.31	\$ 1,232,033.31
<b>Total</b>	<b>15,171,858.68</b>	<b>\$ 20,883,488.10</b>	<b>\$ 5,711,629.42</b>

**Community Corrections:** By law, county jails must provide community corrections services which are defined as services that “provide community-based supervision and related services to convicted clients sentenced to probation or parole”. State law also mandates that a county jail spend 25% of their State Jail Operation Fund allocation toward Community Corrections. This is not additional funding, but rather a restriction on already limited existing State funding provided to county jails. Table 3.3 shows Community Corrections spending per county with all but one in excess of the 25% threshold.

Table 3.3

**Community Corrections Spending Analysis FY25**

☒	FY25 State Funding Provided	CCA Funds Expended FY25	Percent of Funds spent on CCA
ANDROSCOGGIN	2,412,245	603,061	25.00%
AROOSTOOK	1,420,138	381,116	26.84%
CUMBERLAND	3,485,706	932,747	26.76%
FRANKLIN	397,375	199,312	50.16%
HANCOCK	760,915	149,940	19.71%
KENNEBEC	2,101,629	1,088,960	51.82%
KNOX	530,278	279,014	52.62%
LINCOLN	309,717	322,792	104.22%
OXFORD	608,895	152,996	25.13%
PENOBSCOT	3,095,652	997,499	32.22%
PISCATAQUIS	171,656	102,000	59.42%
SAGADAHOC	309,717	177,124	57.19%
SOMERSET	1,203,959	552,602	45.90%
TWO BRIDGES	0	0	0.00%
WALDO	853,251	397,019	46.53%
WASHINGTON	480,985	127,188	26.44%
YORK	2,199,986	663,796	30.17%
<b>Grand Total</b>	<b>20,342,104</b>	<b>7,127,167</b>	<b>35.04%</b>

\*Two Bridges data is reflected on lines for Lincoln and Sagadahoc counties.

#### **4. Examine improvements to the operations of the County Corrections Professional Standards Council.**

The Council held its initial meeting on September 22, 2022. Since then, it has held public, bi-monthly meetings to conduct business. The Council has spent considerable energy navigating the intricacies of state, county and municipal governments.

Title 34-A Section 1210-F authorizes the Council to develop budget recommendations related to the County Jail Operations Fund. Recommendations to increase the fund have come from the Council during the FY22 Supplemental, the FY24 Biennial and Supplemental, and the FY26 Biennial and Supplemental. With each submission, and the associated testimony to the legislature, the Council has gained insight into the state budget process, though the amount committed to the fund remains unchanged.

The Council has engaged with the Commissioner in the process of establishing new Jail Operations Standards. In addition, as mentioned in Section 1 of this report, the Council has worked as a liaison between Counties and the Department to establish a timeline and funding for jail audits.

Communication and mutual respect between stakeholders have grown to a point where the Council is confident that effective action is on the horizon. Council has identified the following initiatives for action in 2026.

- **Financial Reporting Rules:** The Council will adopt formal rules that develop policies and procedures for county jail data reporting by December 31, 2026. In June of 2025, the Council submitted intent to engage in rulemaking. Rules will incentivize counties to focus on programs that not only provide cost savings but reduce recidivism. CRAS reporting can be improved by reducing unused category lines, investigating programming options for reporting program and service delivery data, and providing ongoing training for users at the County level.
- **Future Changes to County Jail Operations Standards Established by the Department of Corrections:** The Council will develop a formal process by which new jail operating standards, which are adopted pursuant to formal agency rulemaking, are initially presented and reviewed by the Council and with the Department. This process is intended to be consistent with State law directing the Council to serve in an advisory capacity to the Commissioner regarding jail standards, recognizing that the process is not intended to supersede the Department's legal requirements under the Maine Administrative Procedures Act. The Council's goal is to supplement the current rulemaking process by allowing for more timely and robust discussion with the Council regarding the impact of each standard change proposed by the Department in formal rulemaking.

- **Inmate Healthcare Coverage:** The Council will develop a process to review best practices in providing medical coverage for inmates. A study of all county jail medical care contracts will be conducted in 2026 with special focus to determine potential cost savings through consolidation.
- **Transportation Costs:** The Council will continue to work with the Department to streamline transportation between county jails and the state prison system. This will have to be a collaborative process in which the Department must provide flexibility in the timetable through which county jail inmates are accepted at state facilities.

In addition to the foregoing recommendations to be implemented by the Council and the Department, there are steps that can be taken by the Maine Legislature to improve the operations of the County Corrections Professional Standards Council, and in turn, the oversight, funding, and operations of county jails.

- **Fund a full-time Financial Analyst in the Corrections Service Center:** Council recommends appropriating funds from the General Fund to increase the current part-time position in Service Center to full-time. It makes little sense to generate additional financial products from county jails if the State does not have the capacity to fully review and analyze the financial data submitted by the counties.
- **State Funding for County Jail Audits:** As noted in section 1, the Council believes it is important for the State to provide financial assistance to county jails for the costs associated with jail specific financial audits. Adding a General Fund appropriation of \$100,000 would address this need and relieve local property taxpayers of this financial burden.

**5. Examine future needs for state support for county and regional jail operations.**

As noted earlier, county jails primarily serve a function that benefits the entire State of Maine as a key part of the State’s criminal justice system. Despite this primarily state function, the level of financial support from the state is relatively low. As Table 5.1 demonstrates, over the past 3 years, state support has dipped below the 20% level as compared to overall county jail operating costs, and looking forward, the level of state support is projected to decline to just 14.39% in FY 26.

Total Expenses and Budgeted Expenses captured in the table do NOT reflect additional costs such as capital projects, grant funded programs for MAT and Mental Health Treatment and some aspects of Community Corrections. When those costs are factored, the ratio of state support drops even more.

Table 5.1

<b>Jail Operations Fund</b>	<b>FY23 Total Expenses (DOC Actuals Analysis)</b>	<b>State % of Costs</b>
\$ 20,340,104.00	\$ 103,646,239.06	19.62%
<b>Jail Operations Fund</b>	<b>FY24 Total Expenses (DOC Actuals Analysis)</b>	<b>State % of Costs</b>
\$ 20,340,104.00	\$ 115,546,938.51	17.60%
<b>Jail Operations Fund</b>	<b>FY25 Total Expenses (DOC Actuals Analysis)</b>	<b>State % of Costs</b>
\$ 20,340,104.00	\$ 130,205,100.09	15.62%
<b>Jail Operations Fund</b>	<b>FY26 Budgeted Expenses (DOC Budget Analysis)</b>	<b>State % of Costs</b>
\$ 20,340,104.00	\$ 141,305,285.77	14.39%

The inadequacy of funding Jail Operations is further exacerbated by Jail Tax Caps that were established in 2021. Title 30-A Section 701 caps the tax assessment for correctional services. While the legislation provides for a county to increase the cap annually based on the growth limitation factor, that relief ends July 1, 2026, at which point adjustments to the tax cap require legislative action.

***Title 30-A §701 2-d.: Requirement of legislative approval to adjust base assessment for correctional services.***

*A county may adjust its base assessment limit under subsection 2-C, paragraphs A to P only with the approval of the Legislature. Beginning July 1, 2026, once every 4 years a county may submit for approval by the Legislature a request to adjust the base assessment limit for that county. To begin the process for legislative approval, the county shall submit the information required by this subsection to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters. The joint standing committee may introduce a bill to grant approval of the adjustment of the base assessment limit for the county and to amend the base assessment limit set in subsection 2-C.*

The combination of county tax caps and funding that has not increased in relation to costs, to implement state corrections policy, has resulted in a significantly increased burden on the property taxpayers.

In an attempt to alleviate these increases, counties have taken drastic measures that while partially solving an immediate problem will only exacerbate their financial difficulties in the future.

Penobscot County chose to use reserves rather than exceed their tax cap, with the anticipation that more funding would be added to the Jail Operations Fund. After three years of no relief from the State, reserves have been depleted and Penobscot must ask the property taxpayer to accept a 20% increase to keep the jail from operating at a deficit.

In Knox County, the Budget Committee has frozen the budget and forced the Sheriff to board out all inmates to save costs.

Androscoggin County operates its jail at a deficit, relying on fund balance to cover costs which will eventually lead to tax increases.

Whether paying the costs to operate or paying to board inmates at other county facilities, the cost of jail operations continues to escalate with no relief from the state.

To address this funding shortfall, and to help relieve the burden county jail operations on local property taxpayers, the Council supports the following language changes to subsections 2, 3 and 9 of Title 34-A §1210 E. (Appendix A)

**Guidance and Support for Regionalization Efforts:**

More than half of Maine's counties are operating jails in facilities that were constructed more than 100 years ago. As counties consider new jail construction, the state must provide guidance and financial incentive to foster regional jail operation. Two Bridges in Wiscasset and Somerset Jail in Madison are the newest facilities in the state at 20 and 18 years respectively. The construction costs for those facilities were less than \$30M. Estimates for new construction in today's dollars are more than double. As government considers future jail operations, all options should be on the table, including regionalization, and a true partnership with the state that creates a system that returns jails back to their original intent.

Jail construction by itself is not the answer. Property taxpayers are burdened with facilities that are mandated to provide medical and mental health services well beyond their scope. The future must include a model where the State partners with counties by providing adequate funding for jail operations, providing treatment, support and accountability for people before they are incarcerated, and reducing the backlog of inmates awaiting trial. These are the first steps.

**Final Conclusions:** Adequate County Jail Funding is a complicated matter. As this report is being prepared there are daily headlines proclaiming the increasing burden to the property taxpayer in Maine, and the struggles counties are facing trying to balance budgets. One article by Maine Public reporter Michael Livingston highlights the same story being played out again and again this budget season.

*“...County jail funding problems are not unique to Penobscot County. Aroostook County commissioners created a reserve account to address a nearly \$600,000 jail deficit. In Knox County, the sheriff said the jail would relocate long-term inmates to save on boarding costs. In Western Maine, Androscoggin, Franklin and Oxford Counties agreed to explore opening a shared, regional jail to save on transportation. Washington and Waldo Counties are also dealing with their own budget crises in part because of the rising costs of running their jails.” – From the article **Costs are Rising at Maine’s County Jails. Who will pay the Price**, published December 19, 2025. \**

\*[https://www.mainepublic.org/courts-and-crime/2025-12-19/costs-are-rising-at-maines-county-jails-who-will-pay-the-price?utm\\_source=ActiveCampaign&utm\\_medium=email&utm\\_content=Drought%20predicted%20to%20linger%20into%20spring&utm\\_campaign=Daily%20Digest%20-%20December%2020%2C%202025](https://www.mainepublic.org/courts-and-crime/2025-12-19/costs-are-rising-at-maines-county-jails-who-will-pay-the-price?utm_source=ActiveCampaign&utm_medium=email&utm_content=Drought%20predicted%20to%20linger%20into%20spring&utm_campaign=Daily%20Digest%20-%20December%2020%2C%202025)

The County Corrections Professional Standards Council is appreciative of the opportunity to present these findings as part of the LD719 Resolve. This report clearly indicates that state funding for county jail operations has not changed as operation costs have soared. The Council looks forward to the opportunity to present this report to the Criminal Justice and Public Safety Committee in person during this legislative session.

Respectfully submitted,

The County Corrections Professional Standards Council

Steve Gordon, Cumberland County Commissioner – Chair

Sheriff Dale P. Lancaster, Somerset County

Sheriff Eric Samson, Androscoggin County

Tim Curtis, Somerset County Administrator

Erica LaCroix, Farmington Town Manager

Nathan Thayer, Maine State Prison Warden

Steven French, Manager of Correctional Operations – Compliance, Maine Department of Corrections

## APPENDIX A

### Title 34-A §1210 E County Jail Operations Fund

**2. County Jail Operations Fund.** *The County Jail Operations Fund is established to provide funding for county jails and the regional jail. State funding must be appropriated annually for the fund in the amount of ~~\$20,342,104~~ \$28,342,104 effective July 1, 2026 plus any additional amount the Legislature may appropriate. This amount will be adjusted annually by 4%. The department shall administer the fund and shall distribute funds to the jails in accordance with this section for the purposes set forth in subsections 3 and 4 and in accordance with the distribution formula set forth in subsection 9. State funds appropriated to the Jail Operations Fund account that are unexpended at the end of the fiscal year for which the funds are appropriated do not lapse but must carry forward into subsequent fiscal years to be expended for the purpose of this section.*

**3. Community corrections; pretrial release program.** *In addition to the ~~At least 25% of all~~ funding provided under this section, \$5,000,000 will be provided annually to ~~must be used by~~ the county jails and regional jail for establishing, providing and maintaining community corrections and programs and services required by section 1208-B, subsection 4, paragraph D. Jail programs and services must include a program, directly or through a contract with an organization, to supervise defendants subject to pretrial release conditions imposed pursuant to Title 15, section 1026, subsection 3, paragraph A, subparagraph (1) and such requirements as may be established by rule or order of the Supreme Judicial Court.*

**9. Formula; distribution.** *The council shall establish a formula for the quarterly distribution described in subsection 5. The department shall distribute quarterly to each county from the fund the amount due to that county as determined according to the formula. The formula must be based on the ~~most recent~~ previous state fiscal year for which data is available for the county and must:*

- A. Take into consideration total statewide county jail prisoner days for all jails;*
- B. Take into consideration and assign to a jail the number of county jail prisoner days attributable to each prisoner who was charged with committing a crime in that county or who was committed to the custody of or detained by the sheriff of that county; and*
- C. Determine the proportion of statewide county jail prisoner days attributable to each county.*