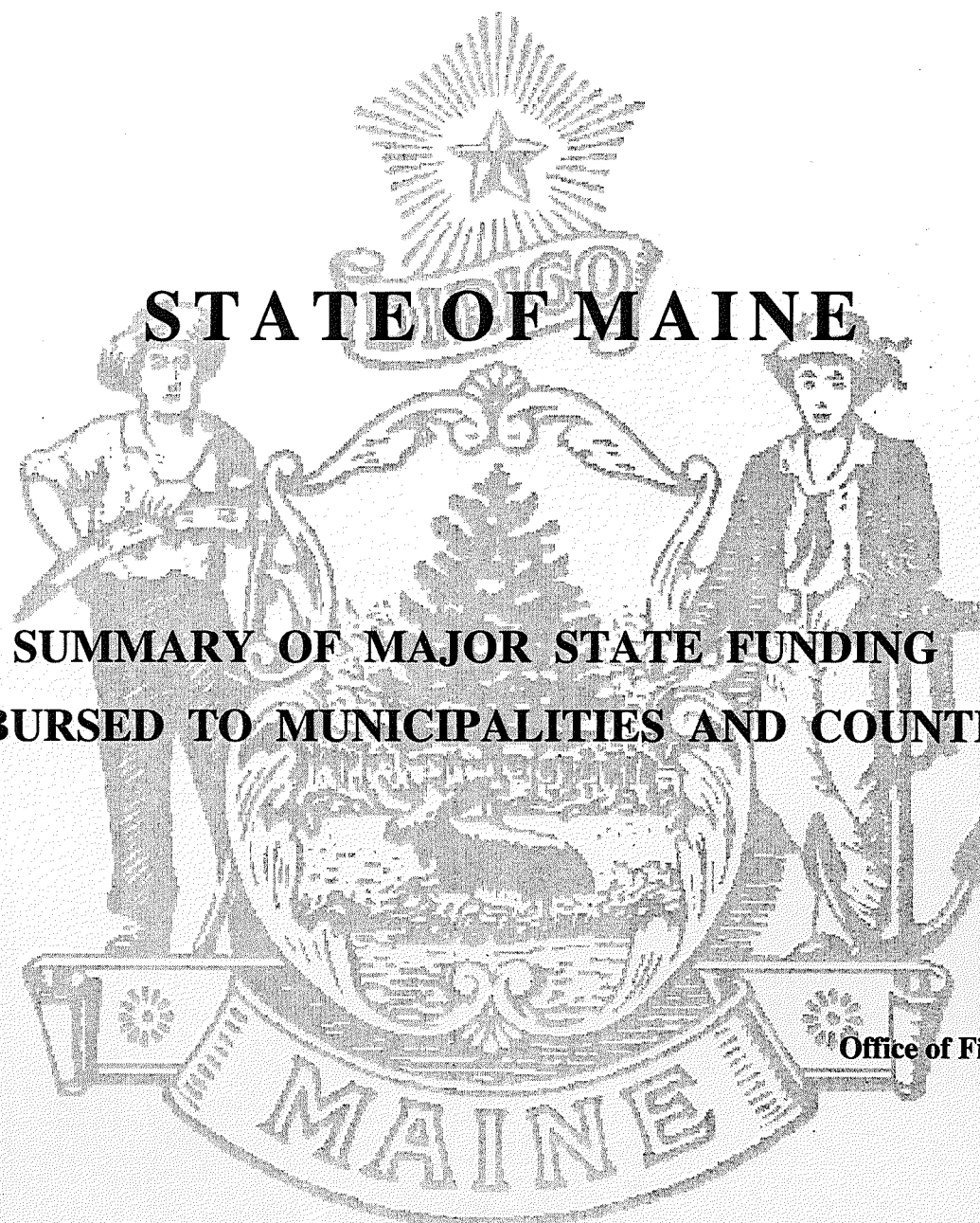


MAINE STATE LEGISLATURE

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STATE OF MAINE

**SUMMARY OF MAJOR STATE FUNDING
DISBURSED TO MUNICIPALITIES AND COUNTIES**

**Maine State Legislature
Office of Fiscal and Program Review
October 2003
Pub. #14**

SUMMARY OF MAJOR STATE FUNDING DISBURSED TO MUNICIPALITIES AND COUNTIES

This report summarizes the major state funding disbursed to municipalities and counties. These disbursements represent a substantial portion of the State's budget and significantly impact local government budgets as well. The State's support of municipalities' and counties' local governmental functions through these disbursements has a major impact on the amount of local property taxes that must be assessed on Maine taxpayers to support municipal and county government.

This report captures all state funds, including bond issues, paid directly to municipalities and counties or paid on their behalf for a local governmental purpose. The obvious spending programs/items are included – General Purpose Aid for Local Schools, State-Municipal Revenue Sharing. This report also includes certain indirect expenditures, most notably, Teachers' Retirement, which is paid 100% by the State. Local school units would otherwise make these payments to the retirement system for the "employer share" of teacher retirement costs. The amounts in this report do not include any federal funds that may pass through state agencies to local units of government and do not reflect any benefit that local units might receive from the sales tax and fuel tax exemptions for local governmental purchases. The summary data in this report also does not include the amounts that the State pays to individuals and businesses as reimbursement for local property taxes. Appendix A summarizes those expenditures separately.

The extent of the State's financial support of local governments is illustrated when the data is compared as a percentage of state revenue (see the graph on page 3). Using the most recent fiscal year with actual expenditure data, fiscal year 2002-03, disbursements to municipalities and counties from the General Fund represented 40.2% of total General Fund revenue. This percentage increased to 42.6% when State-Municipal Revenue Sharing expenditures were included as General Fund expenditures and the revenue set aside for revenue sharing was added back to General Fund revenue. When all state disbursements to municipalities and counties, excluding bond expenditures, are compared to total state operating revenue (which, for the purposes of this analysis, excludes all federal funds, enterprise funds, internal services funds, trust funds and bond funds), the State disbursed 34.1% of its operating revenue back to municipalities and counties.

TABLE OF CONTENTS

Summary Table.....	2
Summary Graphs.....	3
Exhibit A – Transportation Funding	4
Exhibit B – General Assistance.....	5
Exhibit C – Education Funding.....	6
Exhibit D –Revenue Sharing Programs	7
Exhibit E – Property Tax Reimbursement	8
Exhibit F – Natural Resources Agencies.....	9
Exhibit G – Criminal Justice Funding.....	10
Exhibit H – Economic and Community Development.....	11
Exhibit I – Emergency and Disaster Assistance.....	12
Appendix A – Property Tax Assistance for Individuals and Businesses	13

**SUMMARY OF MAJOR STATE FUNDING
DISBURSED TO MUNICIPALITIES AND COUNTIES**

Fiscal Year Ending June 30	Transportation Funding (Exhibit A)	General Assistance (Exhibit B)	Education Funding (Exhibit C)	Revenue Sharing (Exhibit D)	Property Tax Reimbursement (Exhibit E)	Natural Resource Agencies (Exhibit F)	Criminal Justice (Exhibit G)	Economic Development (Exhibit H)	Emergency & Disaster Assistance (Exhibit I)	Totals	"Real" (Inflation Adjusted) Total¹
1986	\$15,353,808	\$6,690,844	\$384,295,744	\$41,399,922	\$1,055,285	\$6,345,477	\$1,390,511	\$0	\$14,633	\$456,546,224	\$624,806,657
1987	\$16,413,753	\$6,912,675	\$414,831,698	\$49,636,300	\$760,647	\$10,381,340	\$1,577,097	\$0	\$792,740	\$501,306,250	\$662,840,473
1988	\$18,911,684	\$6,530,477	\$479,127,991	\$56,920,102	\$987,746	\$9,029,332	\$3,035,114	\$0	\$1,221,234	\$575,763,680	\$733,363,495
1989	\$21,266,686	\$7,060,245	\$531,980,772	\$63,757,298	\$977,038	\$9,209,654	\$4,117,685	\$21,451	\$573,500	\$638,964,329	\$788,942,251
1990	\$23,158,167	\$11,402,878	\$608,815,902	\$60,826,462	\$1,896,577	\$10,064,654	\$5,746,979	\$1,740,593	\$685,966	\$724,338,178	\$860,974,894
1991	\$23,251,113	\$16,153,345	\$611,316,360	\$62,254,009	\$2,633,700	\$22,713,309	\$5,523,086	\$1,213,673	\$751,034	\$745,809,629	\$850,604,048
1992	\$21,637,814	\$18,624,423	\$606,790,845	\$52,839,137	\$1,982,173	\$14,740,715	\$5,631,942	\$1,269,703	\$780,499	\$724,297,251	\$809,904,116
1993	\$32,943,120	\$10,573,448	\$665,629,417	\$61,128,500	\$2,563,723	\$26,110,307	\$5,138,892	\$22,122,353	\$1,353,487	\$827,563,247	\$904,836,264
1994	\$21,273,452	\$8,490,764	\$627,011,511	\$66,325,845	\$5,911,000	\$14,104,904	\$5,356,788	\$6,601,977	\$1,500,560	\$756,576,801	\$807,532,075
1995	\$21,883,259	\$6,276,119	\$655,747,809	\$69,896,500	\$5,953,498	\$30,131,622	\$5,653,090	\$537,830	\$466,960	\$796,546,687	\$825,265,942
1996	\$22,235,313	\$5,804,939	\$662,347,966	\$72,704,600	\$2,875,000	\$24,081,082	\$8,427,716	\$509,785	\$391,946	\$799,378,347	\$808,432,794
1997	\$22,996,920	\$5,783,080	\$687,899,992	\$77,696,000	\$2,907,234	\$20,402,236	\$8,275,839	\$375,540	\$1,087,099	\$827,423,940	\$817,047,438
1998	\$23,413,399	\$5,522,181	\$754,219,940	\$89,490,000	\$6,510,229	\$12,305,588	\$9,368,798	\$418,208	\$3,308,691	\$904,557,034	\$874,052,598
1999	\$24,087,152	\$5,409,604	\$784,175,113	\$96,174,000	\$45,262,019	\$13,469,829	\$10,482,933	\$162,558	\$2,396,425	\$981,619,633	\$930,004,389
2000	\$25,918,196	\$4,928,784	\$809,193,248	\$107,116,000	\$45,556,890	\$9,586,557	\$10,425,583	\$464,084	\$956,502	\$1,014,145,844	\$924,809,269
2001	\$23,720,710	\$4,532,067	\$863,588,842	\$109,481,753	\$45,018,234	\$15,087,028	\$11,456,477	\$863,857	\$386,394	\$1,074,135,362	\$942,058,728
2002	\$23,461,900	\$4,263,079	\$879,705,792	\$100,610,139	\$45,744,947	\$8,686,698	\$12,222,153	\$487,779	\$224,175	\$1,075,406,662	\$932,137,178
2003	\$21,890,802	\$5,025,947	\$899,980,779	\$102,311,399	\$45,620,436	\$8,837,465	\$12,658,950	\$1,032,137	\$311,543	\$1,097,669,458	\$930,386,047
2004 ²	\$22,647,802	\$4,388,022	\$908,748,016	\$108,494,301	\$41,657,316	\$12,545,370	\$13,480,776	\$1,576,520	\$311,570	\$1,113,849,693	\$925,585,585
2005 ²	\$23,110,198	\$4,388,022	\$916,198,461	\$113,693,275	\$42,052,804	\$3,486,897	\$14,171,804	\$1,524,965	\$309,154	\$1,118,935,580	\$911,556,481

¹ Deflated using the State & Local Government Price Index (constant calendar year 1996 \$s)

² Budgeted Amounts or Amounts Appropriated/Allocated through 121st Legislature, First Special Session

Disbursements to Municipalities and Counties

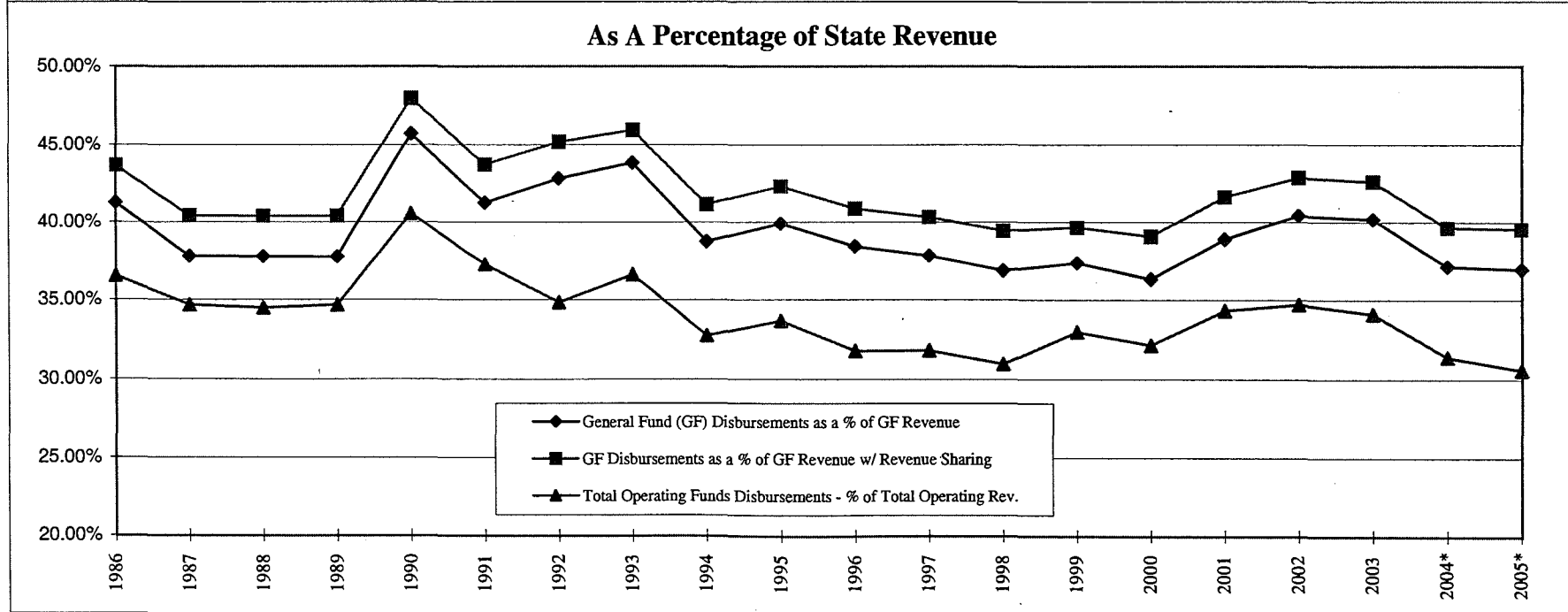
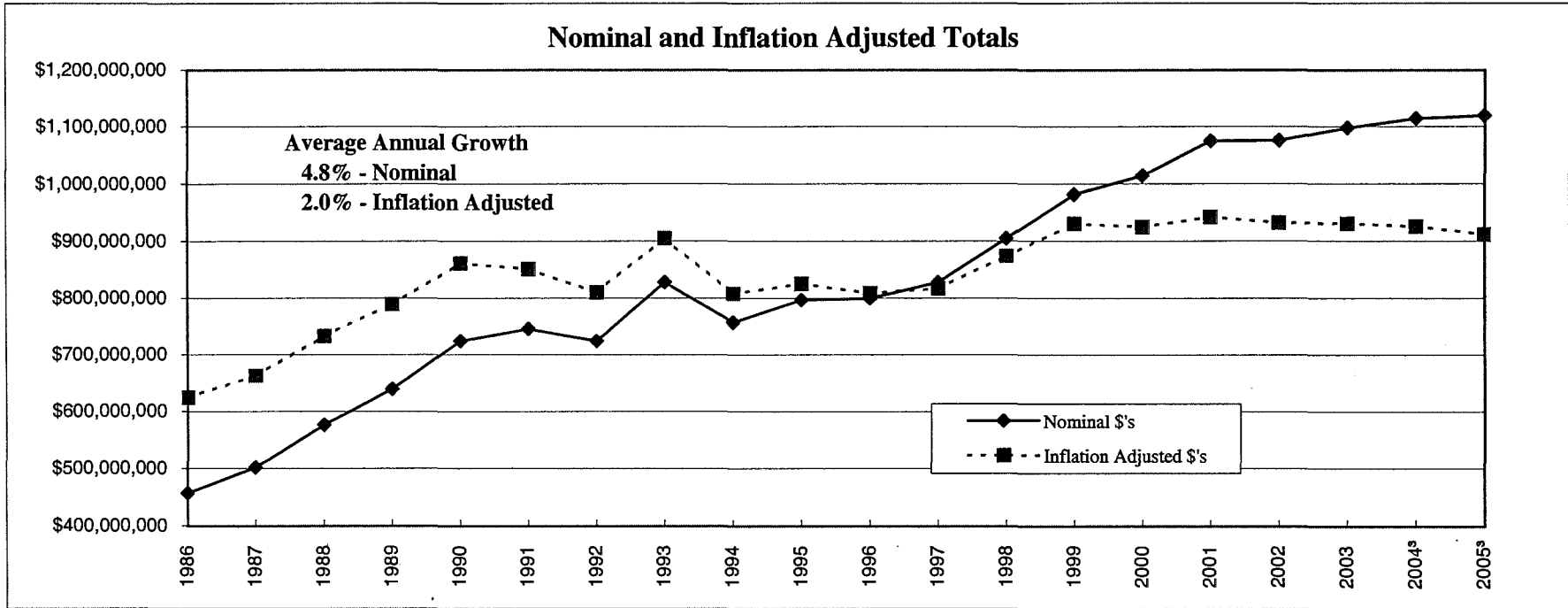


EXHIBIT A
TRANSPORTATION FUNDING

(Actual Expenditures Except Where Noted)

FISCAL YEAR	BLOCK GRANT	SALT/SAND BUILDINGS BONDS	ISLAND TOWN REFUNDS	TOWN ROAD & BRIDGE IMPROVEMENTS	AIRPORT SNOW REMOVAL	AIRPORT IMPROVEMENTS	TOTAL
1986	\$14,753,529	\$0	\$26,000	\$0	\$178,648	\$395,631	\$15,353,808
1987	\$15,806,932	\$0	\$30,000	\$0	\$181,336	\$395,485	\$16,413,753
1988	\$15,802,259	\$1,650,000	\$24,000	\$900,000	\$181,447	\$353,978	\$18,911,684
1989	\$19,286,904	\$415,125	\$37,398	\$958,408	\$170,398	\$398,453	\$21,266,686
1990 *	\$19,215,827	\$272,055	\$42,716	\$3,028,922	\$158,541	\$440,107	\$23,158,168
1991 *	\$19,303,569	\$387,993	\$55,366	\$2,707,173	\$167,415	\$629,597	\$23,251,113
1992	\$19,297,352	\$339,741	\$59,952	\$875,487	\$167,938	\$897,344	\$21,637,814
1993 *	\$29,249,081	\$209,684	\$54,685	\$1,513,004	\$127,122	\$1,789,544	\$32,943,120
1994	\$19,305,720	\$242,579	\$55,745	\$907,530	\$87,088	\$674,790	\$21,273,452
1995	\$19,298,411	\$0	\$67,601	\$1,189,525	\$91,034	\$1,236,688	\$21,883,259
1996	\$19,419,782	\$402,268	\$63,217	\$1,438,083	\$91,348	\$820,615	\$22,235,313
1997	\$19,450,195	\$709,622	\$66,063	\$1,574,448	\$91,204	\$1,105,388	\$22,996,920
1998 *	\$19,569,918	\$0	\$71,616	\$2,485,053	\$91,296	\$1,195,516	\$23,413,399
1999 *	\$19,511,892	\$213,162	\$74,373	\$2,721,209	\$91,258	\$1,475,258	\$24,087,152
2000	\$22,149,998	\$589,582	\$77,697	\$3,008,665	\$92,254	\$0	\$25,918,196
2001	\$22,703,166	\$833,460	\$88,429	\$0	\$95,655	\$0	\$23,720,710
2002	\$22,776,821	\$495,085	\$93,474	\$0	\$96,520	\$0	\$23,461,900
2003	\$21,794,644	\$0	\$96,158	\$0	\$0	\$0	\$21,890,802
2004 **	\$22,550,902	\$0	\$96,900	\$0	\$0	\$0	\$22,647,802
2005 **	\$23,011,360	\$0	\$98,838	\$0	\$0	\$0	\$23,110,198

* FY 90 and 91 Town Road & Bridge Improvement amounts include \$2 million of bond proceeds pursuant to P&S 1989, C. 72, FY 93 Block Grant amount includes \$10 million from the "Jobs" Bond pursuant to P&S 1991, C. 113, FY 98 Block Grant amount includes \$13.5 million of bond proceeds pursuant to P&S 1997, C. 56, and FY 99 Block Grant amount includes \$9.75 million of bond proceeds pursuant to P&S 1998, C. 82.

** Appropriated/Allocated.

EXHIBIT B
GENERAL ASSISTANCE
MUNICIPAL REIMBURSEMENT

(Actual Expenditures Except Where Noted)

FISCAL	GENERAL FUND REIMBURSEMENT	STRIPPER WELL REIMBURSEMENT	TOTAL
1986	\$6,690,844	\$0	\$6,690,844
1987	\$6,912,675	\$0	\$6,912,675
1988	\$6,530,477	\$0	\$6,530,477
1989	\$7,060,245	\$0	\$7,060,245
1990	\$11,402,878	\$0	\$11,402,878
1991	\$14,903,348	\$1,249,997	\$16,153,345
1992	\$17,424,463	\$1,199,960	\$18,624,423
1993	\$8,573,461	\$1,999,987	\$10,573,448
1994	\$8,240,793	\$249,971	\$8,490,764
1995	\$6,076,119	\$200,000	\$6,276,119
1996	\$5,804,939	\$0	\$5,804,939
1997	\$5,723,080	\$60,000	\$5,783,080
1998	\$5,382,153	\$140,028	\$5,522,181
1999	\$5,409,604	\$0	\$5,409,604
2000	\$4,928,784	\$0	\$4,928,784
2001	\$4,532,067	\$0	\$4,532,067
2002	\$4,263,079	\$0	\$4,263,079
2003	\$5,025,947	\$0	\$5,025,947
2004 *	\$4,388,022	\$0	\$4,388,022
2005 *	\$4,388,022	\$0	\$4,388,022

* Appropriated/Allocated

(Includes small percentage of assistance to individuals)

(Excludes Federal Reimbursement for Emergency Assistance)

EXHIBIT C EDUCATION FUNDING

(Actual Expenditures Except Where Noted)

FISCAL YEAR	GENERAL PURPOSE AID		TEACHERS' RETIREMENT	SCHOOL CONSTRUCT/ RENOVATIONS	ADULT EDUCATION SUBSIDY	OTHER GRANTS EXPENDITURES	LOW INCOME STUDENT ADJ	TOTAL
	APPROPRIATIONS	EXPENDITURES						
1986	\$293,462,316	\$294,031,931	\$66,701,261	\$2,731,637	\$2,198,087	\$18,632,828	\$0	\$384,295,744
1987	\$313,465,000	\$309,565,708	\$68,642,767	\$3,083,362	\$2,374,102	\$31,165,759	\$0	\$414,831,698
1988	\$345,193,793	\$345,722,428	\$87,617,257	\$4,459,809	\$2,820,911	\$38,507,586	\$0	\$479,127,991
1989	\$429,832,728	\$428,527,889	\$93,783,916	\$280,968	\$3,381,599	\$6,006,400	\$0	\$531,980,772
1990	\$475,471,927	\$475,851,126	\$116,799,187	\$0	\$3,379,330	\$7,205,834	\$5,580,425	\$608,815,902
1991	\$482,735,768	\$487,108,393	\$111,704,930	\$0	\$3,999,658	\$6,003,382	\$2,499,997	\$611,316,360
1992	\$511,125,568	\$512,953,097	\$85,708,221	\$0	\$3,800,025	\$3,835,349	\$494,153	\$606,790,845
1993	\$515,304,022	\$518,912,040	\$139,184,431	\$0	\$3,610,503	\$3,432,247	\$490,196	\$665,629,417
1994	\$519,931,666	\$519,422,300	\$101,110,616	\$0	\$3,636,503	\$2,842,092	\$0	\$627,011,511
1995	\$521,910,192	\$519,249,719	\$128,591,206	\$0	\$3,610,503	\$4,296,381	\$0	\$655,747,809
1996	\$534,073,396	\$529,231,497	\$127,425,266	\$0	\$3,245,503	\$2,445,700	\$0	\$662,347,966
1997	\$544,460,070	\$545,883,875	\$135,599,057	\$0	\$3,610,503	\$2,806,557	\$0	\$687,899,992
1998	\$595,516,654	\$595,797,900	\$151,539,355	\$0	\$3,610,503	\$3,272,182	\$0	\$754,219,940
1999	\$593,048,207	\$591,171,582	\$161,328,194	\$19,575,000	\$3,754,923	\$8,345,414	\$0	\$784,175,113
2000	\$625,785,284	\$624,751,951	\$153,641,283	\$23,420,315	\$3,942,671	\$3,437,028	\$0	\$809,193,248
2001	\$664,131,846	\$664,478,485	\$162,620,983	\$28,000,000	\$4,139,803	\$4,349,571	\$0	\$863,588,842
2002	\$708,663,172	\$702,469,605	\$168,214,621	\$0	\$4,388,191	\$4,633,375	\$0	\$879,705,792
2003	\$713,543,588	\$711,165,537	\$179,899,248	\$0	\$4,563,721	\$4,352,273	\$0	\$899,980,779
2004	\$729,574,321	\$729,574,321	\$170,014,497	\$0	\$4,654,995	\$4,504,203	\$0	\$908,748,016
2005	\$725,817,941	\$725,410,576	\$181,698,128	\$0	\$4,585,554	\$4,504,203	\$0	\$916,198,461

Notes: FY 04 and FY05 amounts are based on appropriations and allocations through the 1st Special Session of the 121st Legislature.

FY 03 includes \$25 million of expenditures journalled to the Federal Block Grant Fund to realize savings from the Federal Jobs and Growth Tax Reconciliation Act of 2003.

FY 00 GPA includes \$3,783,692 appropriated to and expended in the Hardship Cushion for General Purpose Aid account.

FY 98 GPA appropriation includes \$39,226,419 appropriated to the Department of Administrative and Financial Services for the June 1998 subsidy payment.

Appropriations reflected for Teachers' Retirement include appropriations to the Retired Teachers' Health Insurance.

FY 94 and FY 95 General Purpose Aid amounts include allocations of \$15m and \$1m respectively from funds received from the sale of a portion of Interstate 95 to the Maine Turnpike Authority. The FY 95 General Purpose Aid amount includes \$2.3m from the Long Falls Dam settlement.

Teachers' Retirement for FY 91 includes a \$49.1 million transfer from other retirement funds.

FY 93 General Purpose Aid amounts include \$721,475 transferred from the Office of Substance Abuse.

EXHIBIT D REVENUE SHARING PROGRAMS

(Actual Expenditures Except Where Noted)

FISCAL YEAR	STATE-MUNICIPAL REVENUE SHARING	"REVENUE SHARING II" ⁽¹⁾	PASSAMAQUODDY SALES TAX FUND ⁽²⁾	TOTAL
1986	\$41,399,922	\$0	\$0	\$41,399,922
1987	\$49,636,300	\$0	\$0	\$49,636,300
1988	\$56,920,102	\$0	\$0	\$56,920,102
1989	\$63,757,298	\$0	\$0	\$63,757,298
1990	\$60,826,462	\$0	\$0	\$60,826,462
1991	\$62,254,009	\$0	\$0	\$62,254,009
1992	\$52,839,137 ⁽³⁾	\$0	\$0	\$52,839,137
1993	\$61,128,500	\$0	\$0	\$61,128,500
1994	\$66,325,845	\$0	\$0	\$66,325,845
1995	\$69,896,500	\$0	\$0	\$69,896,500
1996	\$72,704,600	\$0	\$0	\$72,704,600
1997	\$77,696,000	\$0	\$0	\$77,696,000
1998	\$89,490,000	\$0	\$0	\$89,490,000
1999	\$96,174,000	\$0	\$0	\$96,174,000
2000	\$107,116,000	\$0	\$0	\$107,116,000
2001	\$105,872,792	\$3,600,000	\$8,961	\$109,481,753
2002	\$100,610,139	\$0	\$0	\$100,610,139
2003	\$102,303,028	\$0	\$8,370	\$102,311,399
2004 ⁽⁴⁾	\$108,494,301	\$0	\$0	\$108,494,301
2005 ⁽⁴⁾	\$111,511,600	\$2,181,675	\$0	\$113,693,275

⁽¹⁾ "Revenue Sharing II" refers to distributions from the Disproportionate Tax Burden Fund established pursuant to 30-A MRSA, §5681 to provide additional support for municipalities experiencing a higher than average property tax burden.

⁽²⁾ The Passamaquoddy Sales Tax Fund sets aside revenue attributable to sales occurring on the Passamaquoddy reservation at either Pleasant Point or Indian Township for distribution to the Passamaquoddy Tribe.

⁽³⁾ State-Municipal Revenue Sharing was suspended for 6 months in FY 1992 (January-June) to achieve approximately \$32.5 million in additional General Fund revenue. That suspension, however, was partially offset by a General Fund appropriation of \$14.4 million.

⁽⁴⁾ Based on budgeted revenues as enacted through the 121st Legislature, 1st Special Session.

Sources: Office of the State Treasurer; State Controller's Office and MFASIS

EXHIBIT E
PROPERTY TAX REIMBURSEMENT
(Actual Expenditures Except Where Noted)

FISCAL YEAR	TREE GROWTH TAX LAW ⁽¹⁾	VETERANS EXEMPTIONS ⁽²⁾	HOMESTEAD EXEMPTION ⁽³⁾	STATE SERVICE PAYMENTS ⁽⁴⁾	PROPERTY TAX RELIEF FUND ⁽⁵⁾	COMMERCIAL VEHICLE EXCISE TAX ⁽⁶⁾	WASTE FACILITY EXEMPTION ⁽⁹⁾	TOTAL
1986	\$549,995	\$214,865	\$0	\$290,425	\$0	\$0	\$0	\$1,055,285
1987	\$345,743	\$221,792	\$0	\$193,112	\$0	\$0	\$0	\$760,647
1988	\$751,986	\$235,760	\$0	\$0	\$0	\$0	\$0	\$987,746
1989	\$740,583	\$236,455	\$0	\$0	\$0	\$0	\$0	\$977,038
1990	\$1,647,079	\$249,498	\$0	\$0	\$0	\$0	\$0	\$1,896,577
1991	\$2,146,200 ⁽⁷⁾	\$487,500 ⁽⁷⁾	\$0	\$0	\$0	\$0	\$0	\$2,633,700
1992	\$1,473,250 ⁽⁸⁾	\$508,923	\$0	\$0	\$0	\$0	\$0	\$1,982,173
1993	\$2,058,821 ⁽⁷⁾	\$504,902	\$0	\$0	\$0	\$0	\$0	\$2,563,723
1994	\$2,100,000 ⁽⁷⁾	\$710,500 ⁽⁷⁾	\$0	\$0	\$3,100,500	\$0	\$0	\$5,911,000
1995	\$2,100,000 ⁽⁷⁾	\$752,998 ⁽⁷⁾	\$0	\$0	\$3,100,500	\$0	\$0	\$5,953,498
1996	\$2,100,000 ⁽⁷⁾	\$775,000 ⁽⁷⁾	\$0	\$0	\$0	\$0	\$0	\$2,875,000
1997	\$2,100,000 ⁽⁷⁾	\$807,234 ⁽⁷⁾	\$0	\$0	\$0	\$0	\$0	\$2,907,234
1998	\$5,288,797	\$861,000 ⁽⁷⁾	\$0	\$0	\$0	\$360,432	\$0	\$6,510,229
1999	\$5,167,561	\$896,098	\$38,745,715	\$0	\$0	\$452,645	\$0	\$45,262,019
2000	\$4,872,780	\$909,999 ⁽⁷⁾	\$39,180,171	\$0	\$0	\$593,940	\$0	\$45,556,890
2001	\$4,449,170	\$899,450	\$38,954,978	\$0	\$0	\$714,636	\$0	\$45,018,234
2002	\$4,649,999	\$929,867	\$39,437,587	\$0	\$0	\$727,494	\$0	\$45,744,947
2003	\$4,749,505	\$913,053	\$39,208,348	\$0	\$0	\$749,530	\$0	\$45,620,436
2004 ⁽¹⁰⁾	\$5,200,000	\$950,000	\$34,705,004	\$0	\$0	\$796,562	\$5,750	\$41,657,316
2005 ⁽¹⁰⁾	\$5,300,000	\$955,000	\$34,955,664	\$0	\$0	\$836,390	\$5,750	\$42,052,804

(1) For property tax years based on status of property on April 1, 1989 and thereafter, 90% of the per acre tax revenue lost due to tree growth assessed value rather than actual undeveloped acreage assessed value pursuant to 36 MRSA, §578. Prior to that, reimbursement was based on the greater of 90% of the revenue lost based on 1972 municipal full valuations or a fixed amount per acre.

(2) 50% of actual tax loss due to exemptions provided in 36 MRSA §653 and enacted after April 1, 1978 pursuant to the Maine Constitution, Article IV, Part Third, Section 23.

(3) 100% reimbursement of actual tax loss due to exemption in 36 MRSA §683. Amounts include state mandate reimbursement for local administrative costs.

(4) Represents payments in lieu of property taxes pursuant to 30 MRSA §5057 (repealed effective June 30, 1987).

(5) Distribution of a portion of unanticipated surplus General Fund revenues as provided in 30-A MRSA §5683.

(6) Reimbursement for the difference between the excise tax on commercial vehicles calculated using the manufacturers suggested retail price and the actual purchase price as provided in 29-A MRSA §533-A.

(7) Amounts represent expenditures below the actual liability as determined by the statute.

(8) \$313,307 of FY 1992 claims were paid from FY 1993 appropriations.

(9) 50% of actual tax loss due to exemptions provided in 36 MRSA §656, sub-§1, J.

(10) Appropriated/allocated.

EXHIBIT F
NATURAL RESOURCES AGENCIES

(Actual Expenditures Except Where Noted)

FISCAL YEAR	DEPT. OF ENVIRONMENTAL PROTECTION	WASTE MANAGEMENT ⁽¹⁾	PARKS FEE SHARING ⁽²⁾	OFF-ROAD VEHICLE PROGRAM	SNOWMOBILE REGISTRATION	BOATING FACILITIES	FIRE CONTROL ⁽³⁾	WHITEWATER RAFTING	TOTAL
1986	\$5,518,981	\$0	\$137,952	\$234,250	\$288,846	\$108,966	\$51,482	\$5,000	\$6,345,477
1987	\$9,633,839	\$0	\$161,590	\$182,474	\$312,474	\$40,004	\$45,959	\$5,000	\$10,381,340
1988	\$8,179,309	\$0	\$175,918	\$237,461	\$316,230	\$72,786	\$38,128	\$9,500	\$9,029,332
1989	\$8,277,802	\$0	\$192,738	\$321,298	\$335,002	\$19,985	\$55,829	\$7,000	\$9,209,654
1990	\$8,627,933	\$0	\$201,715	\$390,029	\$382,928	\$416,259	\$38,040	\$7,750	\$10,064,654
1991	\$18,713,144	\$2,904,077	\$213,545	\$387,347	\$359,130	\$82,789	\$45,527	\$7,750	\$22,713,309
1992	\$10,366,482	\$2,846,488	\$260,836	\$476,965	\$342,402	\$398,310	\$49,232	\$0	\$14,740,715
1993	\$24,236,021	\$514,866	\$259,520	\$580,386	\$335,070	\$45,524	\$123,463	\$15,457	\$26,110,307
1994	\$10,734,012	\$1,981,215	\$281,936	\$640,530	\$339,282	\$70,224	\$50,120	\$7,585	\$14,104,904
1995	\$26,999,581	\$1,453,518	\$299,860	\$684,925	\$366,234	\$268,621	\$51,100	\$7,783	\$30,131,622
1996	\$21,132,474	\$934,055	\$318,620	\$928,804	\$415,044	\$293,893	\$50,480	\$7,712	\$24,081,082
1997	\$17,953,558	\$368,853	\$286,933	\$1,002,388	\$409,710	\$312,975	\$50,186	\$17,633	\$20,402,236
1998	\$9,810,582	\$31,895	\$298,640	\$1,162,909	\$419,607	\$520,026	\$51,923	\$10,006	\$12,305,588
1999	\$10,838,570	\$114,699	\$352,056	\$1,153,355	\$401,907	\$541,281	\$57,623	\$10,338	\$13,469,829
2000	\$6,665,999	\$262,425	\$344,019	\$1,505,619	\$401,459	\$344,317	\$52,184	\$10,536	\$9,586,558
2001	\$12,802,746	\$30,656	\$313,320	\$1,300,925	\$426,046	\$182,741	\$18,540	\$12,054	\$15,087,028
2002	\$5,967,607	\$238,527	\$344,111	\$1,470,497	\$475,499	\$124,212	\$54,204	\$12,041	\$8,686,698
2003	\$5,843,572	\$111,465	\$398,927	\$1,792,666	\$452,472	\$150,594	\$77,385	\$10,384	\$8,837,465
2004 *	\$8,871,194	\$960,000	\$399,159	\$1,431,373	\$444,007	\$349,264	\$80,373	\$10,000	\$12,545,370
2005 *	\$0	\$1,040,000	\$401,500	\$1,436,805	\$444,007	\$72,605	\$81,980	\$10,000	\$3,486,897

⁽¹⁾ Prior to fiscal year 1995-96, grants currently administered by the State Planning Office were formerly administered by the now defunct Maine Waste Management Agency.

⁽²⁾ Parks fee sharing represents 15% of income during a calendar year distributed to municipalities containing Bureau-owned properties; amounts shown indicate the fiscal year in which the payment was made.

⁽³⁾ Figures prior to fiscal year 1991-92 may include small amounts of federal funds; amounts after that year have been adjusted to remove federal funds.

* Appropriated, Allocated or Based on Budgeted Revenue

EXHIBIT G CRIMINAL JUSTICE FUNDING

(Actual Expenditures Except Where Noted)

FISCAL YEAR	SURCHARGE FUND ¹	COMMUNITY BASED CORRECTIONS ²	DISTRICT ATTORNEY'S SALARIES ³	LAW ENFORCEMENT AGENCY REIMBURSEMENTS ⁴	TOBACCO FINES ⁵	TOTAL
1986	\$0	\$0	\$1,390,511	\$0	\$0	\$1,390,511
1987	\$0	\$119,986	\$1,457,111	\$0	\$0	\$1,577,097
1988	\$225,458	\$1,070,439	\$1,739,217	\$0	\$0	\$3,035,114
1989	\$374,557	\$1,946,997	\$1,796,131	\$0	\$0	\$4,117,685
1990	\$367,688	\$3,046,204	\$2,333,087	\$0	\$0	\$5,746,979
1991	\$423,575	\$2,810,226	\$2,289,285	\$0	\$0	\$5,523,086
1992	\$398,129	\$2,492,396	\$2,741,416	\$0	\$0	\$5,631,941
1993	\$381,680	\$2,174,710	\$2,582,502	\$0	\$0	\$5,138,892
1994	\$351,095	\$2,282,761	\$2,722,932	\$0	\$0	\$5,356,788
1995	\$365,859	\$2,264,830	\$3,022,401	\$0	\$0	\$5,653,090
1996	\$391,066	\$4,681,567	\$3,355,083	\$0	\$0	\$8,427,716
1997	\$435,289	\$4,206,852	\$3,633,698	\$0	\$0	\$8,275,839
1998	\$437,962	\$5,157,197	\$3,773,639	\$0	\$0	\$9,368,798
1999	\$455,108	\$5,237,280	\$4,586,041	\$201,904	\$2,600	\$10,482,933
2000	\$508,973	\$4,758,766	\$4,788,844	\$296,802	\$72,198	\$10,425,583
2001	\$492,272	\$4,846,804	\$5,534,506	\$492,895	\$90,000	\$11,456,477
2002	\$497,404	\$4,967,974	\$6,172,258	\$584,517	\$0	\$12,222,153
2003	\$498,688	\$5,161,187	\$6,490,652	\$453,825	\$54,599	\$12,658,951
2004 *	\$610,776	\$5,306,988	\$6,870,274	\$616,644	\$76,094	\$13,480,776
2005 *	\$667,226	\$5,413,128	\$7,384,856	\$628,977	\$77,617	\$14,171,804

* Appropriated/Allocated

¹ Revenue collected in the Surcharge Fund is distributed to counties for costs associated with operations of the jails per PL 1987, c. 339 (4 MRSA, §1057).

² Fiscal years 1987 through 1998 represent reimbursement to counties for costs related to the support of certain prisoners at county correctional facilities, enacted by PL 1985, c. 821 (34-A MRSA, §1210). Fiscal year 1999 and beyond represents funding to the County Jail Prisoner Support and Community Corrections Fund, enacted by PL 1997, c. 753 (34-A MRSA, §1210-A).

³ These amounts represent the salary and fringe benefits for state positions working in the eight prosecutorial districts. All other costs of the District Attorney's offices are funded by county funds. In the absence of this special arrangement, the salaries and fringe benefits of these state positions would also be supported by county funds.

⁴ PL 1997, c. 750 established the Law Enforcement Agency Reimbursement Fund to provide reimbursement to municipal and county law enforcement officers for serving as court officers or witnesses. Prior to fiscal year 1999, municipal law enforcement officers were reimbursed by the Judicial Department out of funds appropriated to the department from the General Fund; estimates are not available.

⁵ Grants to municipalities from tobacco fines.

EXHIBIT H
ECONOMIC & COMMUNITY DEVELOPMENT

(Actual Expenditures Except Where Noted)

FISCAL YEAR	GROWTH MANAGEMENT	LEGAL DEFENSE	BUSINESS DEVELOPMENT	TECH. & FIN. ASSISTANCE ¹	COMMUNITY DEVELOPMENT ²	JOBS BOND	MISCELLANEOUS	TOTAL
1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	\$21,451	\$0	\$0	\$0	\$0	\$0	\$0	\$21,451
1990	\$747,942	\$5,000	\$20,000	\$0	\$967,651	\$0	\$0	\$1,740,593
1991	\$1,141,557	\$27,116	\$45,000	\$0	\$0	\$0	\$0	\$1,213,673
1992	\$1,204,620	\$20,083	\$45,000	\$0	\$0	\$0	\$0	\$1,269,703
1993	\$844,475	\$9,957	\$0	\$400,000	\$0	\$20,867,921	\$0	\$22,122,353
1994	\$0	\$0	\$0	\$357,946	\$0	\$6,244,031	\$0	\$6,601,977
1995	\$0	\$0	\$0	\$537,830	\$0	\$0	\$0	\$537,830
1996	\$0	\$0	\$0	\$505,785	\$0	\$0	\$4,000	\$509,785
1997	\$0	\$0	\$10,000	\$357,540	\$0	\$0	\$8,000	\$375,540
1998	\$0	\$0	\$15,000	\$403,208	\$0	\$0	\$0	\$418,208
1999	\$0	\$0	\$0	\$156,058	\$0	\$0	\$6,500	\$162,558
2000	\$0	\$0	\$0	\$59,084	\$405,000	\$0	\$0	\$464,084
2001	\$0	\$0	\$0	\$27,849	\$816,188	\$0	\$19,820	\$863,857
2002	\$0	\$0	\$0	\$158,958	\$262,312	\$0	\$66,509	\$487,779
2003	\$0	\$0	\$0	\$233,092	\$502,500	\$0	\$296,545	\$1,032,137
2004 *	\$0	\$0	\$0	\$200,790	\$1,375,730	\$0	\$0	\$1,576,520
2005 *	\$0	\$0	\$0	\$200,790	\$1,324,175	\$0	\$0	\$1,524,965

* Appropriated/Allocated

¹ Responsibility for the Growth Management program, and its funding for technical and financial assistance to municipalities, was transferred to the State Planning Office within the Executive Department effective July 1, 1995. Amounts may include grants to Councils of Governments (COG's).

² Budgeted amount for FY 2004 and FY 2005 reflects allocations for the other special revenue account of the Community Development Revolving Loan Fund (014-19A-0587-01) and the Business Assistance Fund (014-19A-0587-02).

EXHIBIT I
EMERGENCY AND DISASTER ASSISTANCE

(Actual Expenditures Except Where Noted)

FISCAL YEAR	DISASTER ASSISTANCE	STATE EMERGENCY RESPONSE COMMISSION	NUCLEAR EMERGENCY PLANNING FUND	TOTALS
1986	\$0	\$0	\$14,633	\$14,633
1987	\$778,773	\$0	\$13,967	\$792,740
1988	\$1,200,673	\$0	\$20,561	\$1,221,234
1989	\$501,393	\$0	\$72,107	\$573,500
1990	\$565,910	\$56,000	\$64,056	\$685,966
1991	\$622,761	\$87,255	\$41,018	\$751,034
1992	\$574,506	\$108,842	\$97,151	\$780,499
1993	\$1,176,336	\$78,573	\$98,578	\$1,353,487
1994	\$1,183,321	\$192,619	\$124,620	\$1,500,560
1995	\$222,756	\$163,008	\$81,196	\$466,960
1996	\$118,023	\$177,408	\$96,515	\$391,946
1997	\$785,309	\$179,766	\$122,024	\$1,087,099
1998	\$3,076,923	\$151,338	\$80,430	\$3,308,691
1999	\$2,258,562	\$127,802	\$10,061	\$2,396,425
2000	\$732,463	\$224,039	\$0	\$956,502
2001	\$123,060	\$263,334	\$0	\$386,394
2002	\$27,091	\$197,084	\$0	\$224,175
2003	\$84,171	\$227,372	\$0	\$311,543
2004 *	\$301,900	\$9,670	\$0	\$311,570
2005 *	\$301,570	\$7,584	\$0	\$309,154

* Appropriated/Allocated

APPENDIX A
Property Tax Assistance for Individuals and Businesses
 (Actual Expenditures Except Where Noted)

Fiscal Year	"Circuit Breaker" Program			Elderly Property Tax Deferral	Personal Property Tax Reform (Business Equipment Tax Reimbursement or "BETR") Program	Total Property Tax Assistance for Individuals and Businesses
	Maine Residents Property Tax Program	Elderly Householders' Tax Refund*	"Circuit Breaker" Program - Total			
1986	\$0	\$0	\$0	\$0	\$0	\$0
1987	\$0	\$0	\$0	\$0	\$0	\$0
1988	\$0	\$0	\$0	\$0	\$0	\$0
1989 **	\$2,734,463	\$6,605,278	\$9,339,741	\$0	\$0	\$9,339,741
1990 **	\$11,905,037	\$7,421,829	\$19,326,866	\$4,947	\$0	\$19,331,813
1991 **	\$12,028,543	\$7,377,684	\$19,406,227	\$81,730	\$0	\$19,487,957
1992 **	\$13,706,125	\$7,489,178	\$21,195,303	\$130,377	\$0	\$21,325,680
1993 **	\$15,217,495	\$8,049,043	\$23,266,538	\$98,194	\$0	\$23,364,732
1994	\$5,630,379	\$5,608,325	\$11,238,704	\$118,097	\$0	\$11,356,800
1995	\$5,512,892	\$5,667,977	\$11,180,869	\$104,413	\$0	\$11,285,282
1996	\$9,641,512	\$4,734,872	\$14,376,384	\$93,845	\$0	\$14,470,230
1997	\$10,029,527	\$4,818,786	\$14,848,313	\$84,661	\$4,710,377	\$19,643,351
1998	\$15,394,545	\$5,085,801	\$20,480,346	\$76,246	\$19,002,250	\$39,558,842
1999	\$17,837,705	\$4,819,832	\$22,657,537	\$55,661	\$30,751,838	\$53,465,036
2000	\$22,018,690	\$0	\$22,018,690	\$50,260	\$41,534,746	\$63,603,696
2001	\$21,554,415	\$0	\$21,554,415	\$43,373	\$51,520,163	\$73,117,951
2002	\$20,674,493	\$0	\$20,674,493	\$41,835	\$52,512,867	\$73,229,194
2003	\$21,634,010	\$0	\$21,634,010	\$40,155	\$12,881,066	\$34,555,231
2004 ***	\$23,317,230	\$0	\$23,317,230	\$41,000	\$65,082,052	\$88,440,282
2005 ***	\$24,742,857	\$0	\$24,742,857	\$40,000	\$63,757,028	\$88,539,885

* Elderly Householders' Tax Refund program was combined with Maine Residents Property Tax Program beginning in fiscal year 2000.

** Source of "Circuit Breaker" data: Maine Revenue Services

*** Appropriated/Allocated