

MAINE STATE LEGISLATURE

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STATE OF MAINE

SUMMARY OF MAJOR STATE FUNDING DISBURSED TO MUNICIPALITIES AND COUNTIES

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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 affect local government budgets as well. The State's support of municipal and county functions through these disbursements has a major impact on the amount of local property taxes assessed on Maine taxpayers to support municipal and county government.

This report captures state funds, including bond proceeds, paid directly to municipalities and counties or paid on their behalf for a local governmental purpose. All major direct-disbursement programs/items are reflected, such as General Purpose Aid for Local Schools and State-Municipal Revenue Sharing, as well as 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 federal funds that 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 exclusion of federal funds is particularly noteworthy during the period from FY 2009 through FY 2011 because a significant amount of the American Recovery and Reinvestment Act of 2009 federal stimulus funds passed through to local school units to mitigate the impact of cuts in state funding. The summary data in this report also do not include amounts 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 best illustrated when the data are expressed as a percentage of state revenue (see the graph on page 3). For the fiscal year ending June 30, 2010 (FY 2010), disbursements to municipalities and counties from the General Fund represented 42.8% of total General Fund revenue, just slightly below FY 2009. If State-Municipal Revenue Sharing expenditures are included as General Fund expenditures and the revenue set aside for revenue sharing is added back to General Fund revenue, the percentage of these disbursements would increase to 44.7%. Due to the significant reductions in State-Municipal Revenue Sharing in FY 2010, this percentage declined from the FY 2009 level of 45.5%. 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 33.2% of its operating revenue back to municipalities and counties, down from 34.3% in FY 2009. The drop in the percentage share from FY 2009 was due to the 6.9% growth of dedicated revenue in FY 2010.

With the downturn in General Fund and Highway Fund revenue, the dollar value of these disbursements has declined from its peak in FY 2008. Despite the recent declines, the average annual percent increase in these disbursements has been 3.0% over the 20-year period from FY 1992 to FY 2011. On an inflation-adjusted basis that upward trend was 0.5% annually.

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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
1992	\$21,637,814	\$18,624,423	\$606,790,845	\$52,839,137	\$1,982,173	\$14,740,715	\$5,631,941	\$1,269,703	\$780,499	\$724,297,250
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
1994	\$21,273,452	\$8,490,764	\$627,011,511	\$66,325,845	\$5,911,000	\$14,104,904	\$5,275,819	\$6,601,977	\$1,500,560	\$756,495,832
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
1996	\$22,217,870	\$5,804,939	\$662,347,966	\$72,704,600	\$2,875,000	\$24,081,082	\$8,427,716	\$509,785	\$391,946	\$799,360,904
1997	\$22,996,920	\$5,783,080	\$687,899,992	\$77,696,000	\$2,907,234	\$20,402,236	\$8,260,911	\$375,540	\$1,087,099	\$827,409,012
1998	\$23,413,399	\$5,522,181	\$754,521,983	\$89,490,000	\$6,510,229	\$12,305,588	\$9,318,331	\$418,208	\$3,308,691	\$904,808,610
1999	\$23,328,134	\$5,409,604	\$784,474,506	\$96,174,000	\$45,262,019	\$13,469,829	\$10,434,872	\$162,558	\$2,396,425	\$981,111,947
2000	\$26,392,636	\$4,928,784	\$809,683,285	\$107,116,000	\$45,556,890	\$9,586,557	\$10,293,182	\$464,084	\$956,502	\$1,014,977,920
2001	\$25,163,509	\$4,532,067	\$863,727,611	\$109,481,753	\$45,018,234	\$15,087,028	\$11,404,128	\$863,857	\$386,394	\$1,075,664,581
2002	\$24,786,543	\$4,263,079	\$880,024,791	\$100,610,139	\$45,744,947	\$8,686,698	\$12,073,867	\$487,779	\$224,175	\$1,076,902,018
2003	\$23,872,102	\$5,025,947	\$900,268,779	\$102,311,399	\$45,620,436	\$8,731,814	\$12,206,811	\$1,032,137	\$311,543	\$1,099,380,968
2004	\$26,606,248	\$5,518,412	\$901,868,960	\$110,663,051	\$41,223,017	\$9,100,439	\$12,336,364	\$1,039,918	\$410,543	\$1,108,766,952
2005	\$24,675,596	\$5,888,966	\$923,799,065	\$117,609,820	\$39,213,142	\$11,139,146	\$13,048,435	\$393,498	\$452,907	\$1,136,220,575
2006	\$26,821,628	\$5,555,973	\$1,022,120,697	\$121,386,963	\$32,524,447	\$7,768,687	\$14,064,891	\$275,962	\$421,827	\$1,230,941,075
2007	\$27,813,099	\$6,447,215	\$1,109,469,145	\$121,378,821	\$35,922,885	\$6,810,408	\$14,446,274	\$578,948	\$1,275,945	\$1,324,142,740
2008	\$27,381,432	\$7,030,620	\$1,150,014,842	\$133,124,059	\$35,339,536	\$7,331,377	\$15,165,199	\$366,732	\$2,554,425	\$1,378,308,222
2009	\$26,149,830	\$7,551,853	\$1,139,544,433	\$120,959,079	\$43,014,125	\$6,429,363	\$15,258,198	\$124,176	\$2,687,380	\$1,361,718,437
2010	\$29,741,355	\$9,640,163	\$1,099,768,883	\$97,473,014	\$49,831,801	\$7,002,966	\$18,994,262	\$158,552	\$1,900,970	\$1,314,511,966
2011 (1)	\$25,058,232	\$7,429,318	\$1,087,681,259	\$88,539,474	\$40,495,627	\$5,601,674	\$19,380,222	\$1,052,000	\$2,886,327	\$1,278,124,133

(1) Budgeted Amounts through 124th Legislature, 2nd Regular Session (Exhibit D and Totals corrected March 14, 2011)

Disbursements to Municipalities and Counties

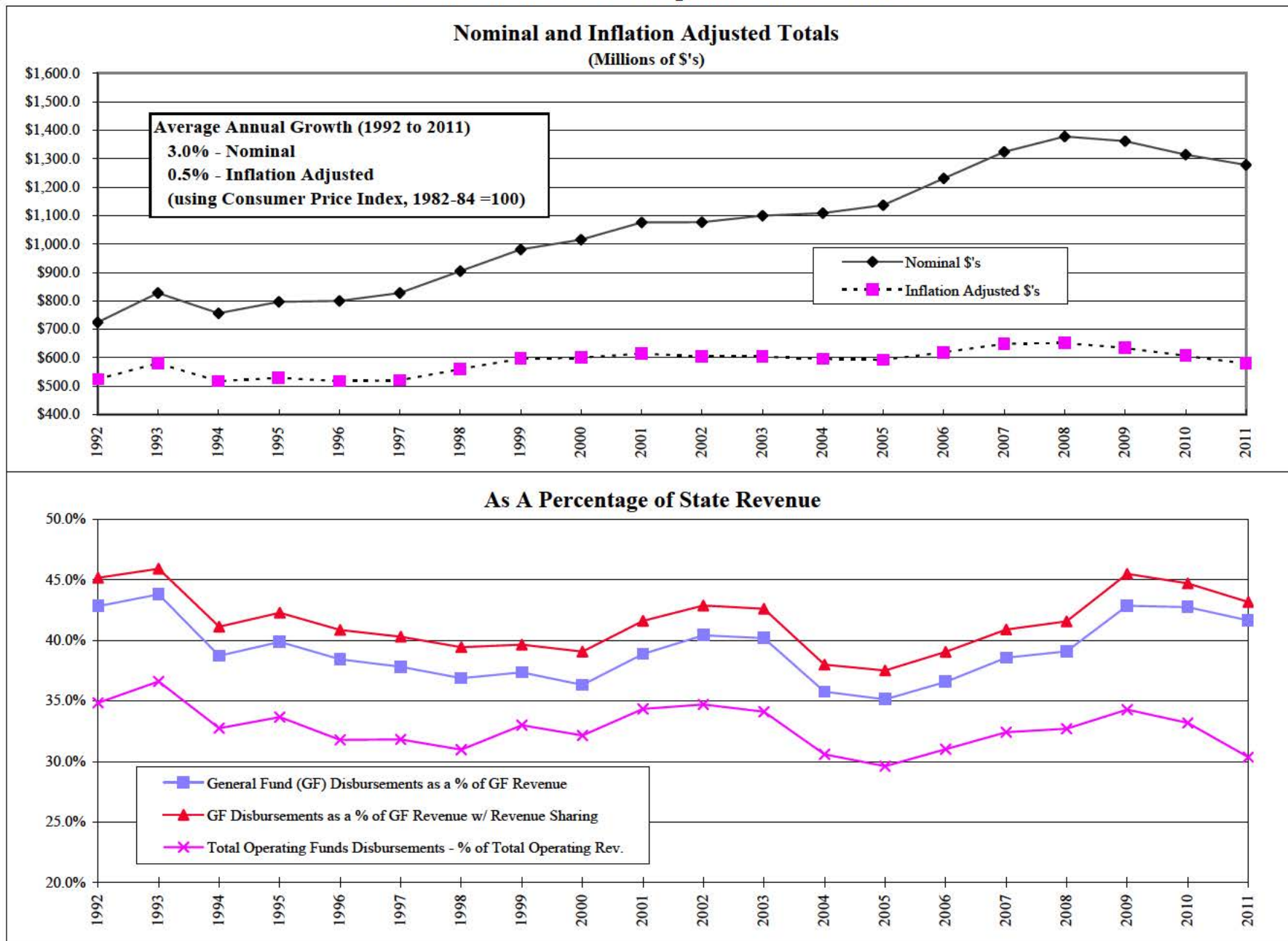


EXHIBIT A **TRANSPORTATION FUNDING**

(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	SMALL HARBOR IMPROVEMENTS	TOTAL
1992	\$19,297,352	\$339,741	\$59,952	\$875,487	\$167,938	\$897,344	\$0	\$21,637,814
1993 (1)	\$29,249,081	\$209,684	\$54,685	\$1,513,004	\$127,122	\$1,789,544	\$0	\$32,943,120
1994	\$19,305,720	\$242,579	\$55,745	\$907,530	\$87,088	\$674,790	\$0	\$21,273,452
1995	\$19,298,411	\$0	\$67,601	\$1,189,525	\$91,034	\$1,236,688	\$0	\$21,883,259
1996	\$19,419,782	\$402,268	\$63,217	\$1,438,083		\$803,172	\$0	\$22,126,522
1997	\$19,450,195	\$709,622	\$66,063	\$1,574,448	\$91,204	\$1,105,388	\$0	\$22,996,920
1998 (1)	\$19,569,918	\$0	\$71,616	\$2,485,053	\$91,296	\$1,195,516	\$0	\$23,413,399
1999 (1)	\$19,511,892	\$213,162	\$74,373	\$2,721,209	\$91,258	\$716,240	\$0	\$23,328,134
2000	\$22,149,998	\$589,582	\$77,697	\$3,008,665	\$92,254	\$474,440	\$0	\$26,392,636
2001	\$22,703,166	\$833,460	\$88,429	\$0	\$95,655	\$1,442,799	\$0	\$25,163,509
2002	\$22,776,821	\$495,085	\$93,474	\$0	\$96,520	\$1,324,643	\$0	\$24,786,543
2003	\$21,794,644	\$0	\$96,158	\$0	\$0	\$1,704,347	\$276,953	\$23,872,102
2004	\$21,602,936	\$0	\$101,985	\$0	\$0	\$4,390,077	\$511,250	\$26,606,248
2005	\$22,826,176	\$0	\$100,028	\$0	\$0	\$1,351,936	\$397,456	\$24,675,596
2006	\$25,628,606	\$0	\$100,757	\$0	\$0	\$801,720	\$290,545	\$26,821,628
2007	\$26,091,053	\$0	\$102,642	\$0	\$0	\$909,334	\$710,070	\$27,813,099
2008	\$25,827,695	\$0	\$104,935	\$0	\$0	\$1,044,756	\$404,046	\$27,381,432
2009	\$24,707,371	\$0	\$107,337	\$0	\$0	\$768,489	\$566,633	\$26,149,830
2010	\$27,798,321	\$0	\$129,406	\$0	\$0	\$865,683	\$947,945	\$29,741,355
2011 (2)	\$23,448,355	\$0	\$109,877	\$0	\$0	\$1,000,000	\$500,000	\$25,058,232

(1) FY 1990 and FY 1991 Town Road & Bridge Improvement amounts include \$2 million of bond proceeds pursuant to P&S 1989, C. 72, FY 1993 Block Grant amount includes \$10 million from the "Jobs" Bond pursuant to P&S 1991, C. 113, FY 1998 Block Grant amount includes \$13.5 million of bond proceeds pursuant to P&S 1997, C. 56 and FY 1999 Block Grant amount includes \$9.75 million of bond proceeds pursuant to P&S 1998, C. 82.

(2) Budgeted through 124th Legislature, 2nd Regular Session.

EXHIBIT B
GENERAL ASSISTANCE
MUNICIPAL REIMBURSEMENT
(Actual Expenditures Except Where Noted)

FISCAL YEAR	GENERAL FUND REIMBURSEMENT	STRIPPER WELL REIMBURSEMENT	TOTAL
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	\$5,518,412	\$0	\$5,518,412
2005	\$5,888,966	\$0	\$5,888,966
2006	\$5,555,973	\$0	\$5,555,973
2007	\$6,447,215	\$0	\$6,447,215
2008	\$7,030,620	\$0	\$7,030,620
2009	\$7,551,853	\$0	\$7,551,853
2010	\$9,640,163	\$0	\$9,640,163
2011 ⁽¹⁾	\$7,429,318	\$0	\$7,429,318

(1) Budgeted through 124th Legislature, 2nd Regular Session

(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 ⁽¹⁾	SCHOOL CONSTRUCTION	ADULT EDUCATION	OTHER GRANTS EXPENDITURES	LOW INCOME STUDENT ADJ	TOTAL
	APPROPRIATIONS	EXPENDITURES						
1992	\$511,125,568	\$512,953,097	\$85,708,221	\$0	\$3,800,025	\$3,835,349	\$494,153	\$606,790,845
1993 (3)	\$515,304,022	\$518,912,040	\$139,184,431	\$0	\$3,610,503	\$3,432,247	\$490,196	\$665,629,417
1994 (4)	\$519,931,666	\$519,422,300	\$101,110,616	\$0	\$3,636,503	\$2,842,092	\$0	\$627,011,511
1995 (5)	\$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 (6)	\$595,516,654	\$595,797,900	\$151,539,355	\$0	\$3,610,503	\$3,574,225	\$0	\$754,521,983
1999	\$593,048,207	\$591,171,582	\$161,328,194	\$19,575,000	\$3,754,923	\$8,644,807	\$0	\$784,474,506
2000 (7)	\$625,785,284	\$624,751,951	\$153,641,283	\$23,420,315	\$3,942,671	\$3,927,065	\$0	\$809,683,285
2001	\$664,131,846	\$664,478,485	\$162,620,983	\$28,000,000	\$4,139,803	\$4,488,340	\$0	\$863,727,611
2002	\$708,663,172	\$702,469,605	\$168,214,621	\$0	\$4,388,191	\$4,952,374	\$0	\$880,024,791
2003 (8)	\$713,493,588	\$711,165,537	\$179,899,248	\$0	\$4,563,721	\$4,640,273	\$0	\$900,268,779
2004 (8)	\$727,087,545	\$722,981,043	\$170,014,497	\$0	\$4,651,485	\$4,221,935	\$0	\$901,868,960
2005	\$734,536,621	\$732,537,776	\$181,698,128	\$0	\$4,670,601	\$4,892,560	\$0	\$923,799,065
2006 (9)	\$836,115,966	\$823,420,313	\$190,368,396	\$0	\$4,949,971	\$3,382,017	\$0	\$1,022,120,697
2007	\$914,098,222	\$895,010,700	\$205,443,716	\$0	\$5,211,521	\$3,803,208	\$0	\$1,109,469,145
2008	\$971,958,385	\$945,412,260	\$196,871,807	\$0	\$5,633,006	\$2,097,769	\$0	\$1,150,014,842
2009	\$956,481,491	\$927,518,465	\$203,927,065	\$0	\$5,582,885	\$2,523,818	\$0	\$1,139,552,233
2010	\$909,108,342	\$883,114,596	\$208,993,257	\$0	\$5,732,987	\$1,928,043	\$0	\$1,099,768,883
2011 (10)	\$878,082,987	\$862,345,274	\$219,155,043	\$0	\$4,551,440	\$1,629,502	\$0	\$1,087,681,259

(1) Appropriations reflected for Teachers' Retirement include appropriations to Retired Teachers' Health Insurance and Retired Teachers Group Life Insurance.

(2) FY 1991 GPA appropriation includes a \$40.8 million deappropriation reflecting the June 1991 payment which was deferred until after July 1, 1991. Teachers' Retirement for FY 1991 includes a \$49.1 million transfer from other retirement funds.

(3) FY 1993 General Purpose Aid amounts include \$721,475 transferred from the Office of Substance Abuse.

(4) FY 1994 GPA includes \$15.0 million from sale of a portion of Interstate 95 to Maine Turnpike Authority.

(5) FY 1995 GPA includes \$1.0 million from sale of a portion of Interstate 95 to Maine Turnpike Authority and \$2.3 million from Long Falls Dam settlement.

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

(7) FY 2000 GPA includes \$3,783,692 appropriated to and expended in the Hardship Cushion for General Purpose Aid account.

(8) GPA FY 2003 and FY 2004 expenditures include \$25 million shifted to the Federal Block Grant Fund to realize savings from the Federal Jobs and Growth Tax Reconciliation Act of 2003.

(9) FY 2006 Teacher Retirement amount includes the transfer of \$41,908,402 from the unappropriated surplus of the General Fund provided in PL 2005, c. 12, Part PPPP, section 2 to the Retirement Allowance Fund.

(10) Budgeted through 124th Legislature, 2nd Regular Session. FY 2011 based on budgeted grant amounts from the Bureau of the Budget's Budget and Financial Management System.

EXHIBIT D

REVENUE SHARING PROGRAMS

(Actual Expenditures Except Where Noted)

FISCAL YEAR	STATE-MUNICIPAL REVENUE SHARING ⁽¹⁾	DISPROPORTIONATE TAX BURDEN FUND ⁽²⁾	FUND FOR THE EFFICIENT DELIVERY OF LOCAL AND REGIONAL SERVICES ⁽³⁾	PASSAMAQUODDY SALES TAX FUND ⁽⁴⁾	TOTAL
1992	\$52,839,137 ⁽⁵⁾	\$0	\$0	\$0	\$52,839,137
1993	\$61,128,500	\$0	\$0	\$0	\$61,128,500
1994	\$66,325,845	\$0	\$0	\$0	\$66,325,845
1995	\$69,896,500	\$0	\$0	\$0	\$69,896,500
1996	\$72,704,600	\$0	\$0	\$0	\$72,704,600
1997	\$77,696,000	\$0	\$0	\$0	\$77,696,000
1998	\$89,490,000	\$0	\$0	\$0	\$89,490,000
1999	\$96,174,000	\$0	\$0	\$0	\$96,174,000
2000	\$107,116,000	\$0	\$0	\$0	\$107,116,000
2001	\$105,872,792	\$3,600,000	\$0	\$8,961	\$109,481,753
2002	\$100,610,139	\$0	\$0	\$0	\$100,610,139
2003	\$102,303,028	\$0	\$0	\$8,370	\$102,311,399
2004 ⁽⁶⁾	\$109,325,098	\$1,332,802	\$0	\$5,151	\$110,663,051
2005 ⁽⁶⁾	\$116,589,500	\$0	\$1,000,000	\$20,321	\$117,609,820
2006	\$108,785,000	\$12,590,655	\$0	\$11,308	\$121,386,963
2007	\$96,644,887	\$24,575,534	\$158,400	\$0	\$121,378,821
2008	\$104,291,134	\$28,716,146	\$116,779	\$0	\$133,124,059
2009	\$100,116,171	\$20,720,264	\$118,715	\$3,930	\$120,959,079
2010	\$81,101,346	\$16,313,761	\$46,897	\$11,010	\$97,473,014
2011 ⁽⁷⁾	\$72,258,368	\$16,263,499	\$0	\$17,607	\$88,539,474

(1) State-Municipal Revenue Sharing, amounts distributed from the Local Government Fund or "Revenue Sharing I", distributes funds to municipalities based on relative tax burden as measured by population, property tax assessment and state valuation.

(2) The Disproportionate Tax Burden Fund or "Revenue Sharing II" is established pursuant to 30-A MRSA, §5681 to provide additional support for municipalities experiencing a higher than average property tax burden.

(3) The Fund for the Efficient Delivery of Local and Regional Services ("Efficiency Fund") is established in 30-A MRSA, §5681, sub-§3 & sub-§5-B. 2% of the amounts transferred to the Local Government Fund and the Disproportionate Tax Burden Fund are transferred monthly to the "Efficiency Fund" and distributed to municipalities demonstrating savings in the cost of delivering local and regional services. FY 2005 reflects amounts transferred from the Local Government Fund to the Department of Administrative and Financial Services for payments to municipalities achieving savings pursuant to PL 2003, c. 20, Part W. The 2% transfer to the "Efficiency Fund" was repealed at the end of FY 2009.

(4) The Passamaquoddy Sales Tax Fund, established in 36 MRSA, §1815, sets aside revenue attributable to sales occurring on the Passamaquoddy reservation at either Pleasant Point or Indian Township for distribution to the Passamaquoddy Tribe.

(5) 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.

(6) Amounts distributed in FY 2004 and FY 2005 from the Local Government Fund, Revenue Sharing I, include \$13,570,000 and \$9,600,000, respectively, that reflect transfers from the Highway Fund pursuant to PL 2003, c. 20, Part AAA to cover transportation costs incurred by specific municipalities.

(7) Based on allocations enacted through 124th Legislature, 2nd Regular Session. (Corrected March 14, 2011)

Sources: Office of the State Treasurer; Office of the State Controller, State Accounting System and OFPR Appropriations and Allocations Reports

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

FISCAL YEAR	TREE GROWTH TAX LAW ⁽¹⁾	VETERANS EXEMPTIONS ⁽²⁾	HOMESTEAD EXEMPTION ⁽³⁾	PROPERTY TAX RELIEF FUND ⁽⁴⁾	COMMERCIAL VEHICLE EXCISE TAX ⁽⁵⁾	OTHER PROPERTY TAX EXEMPTIONS ⁽⁶⁾	BUSINESS EQUIPMENT PROPERTY TAX EXEMPTION "BETE" ⁽⁷⁾	TOTAL
1992	\$1,473,250 ⁽⁹⁾	\$508,923	\$0	\$0	\$0	\$0	\$0	\$1,982,173
1993	\$2,058,821 ⁽⁸⁾	\$504,902	\$0	\$0	\$0	\$0	\$0	\$2,563,723
1994	\$2,100,000 ⁽⁸⁾	\$710,500 ⁽⁸⁾	\$0	\$3,100,500	\$0	\$0	\$0	\$5,911,000
1995	\$2,100,000 ⁽⁸⁾	\$752,998 ⁽⁸⁾	\$0	\$3,100,500	\$0	\$0	\$0	\$5,953,498
1996	\$2,100,000 ⁽⁸⁾	\$775,000 ⁽⁸⁾	\$0	\$0	\$0	\$0	\$0	\$2,875,000
1997	\$2,100,000 ⁽⁸⁾	\$807,234 ⁽⁸⁾	\$0	\$0	\$0	\$0	\$0	\$2,907,234
1998	\$5,288,797	\$861,000 ⁽⁸⁾	\$0	\$0	\$360,432	\$0	\$0	\$6,510,229
1999	\$5,167,561	\$896,098	\$38,745,715	\$0	\$452,645	\$0	\$0	\$45,262,019
2000	\$4,872,780	\$909,999 ⁽⁸⁾	\$39,180,171	\$0	\$593,940	\$0	\$0	\$45,556,890
2001	\$4,449,170	\$899,450	\$38,954,978	\$0	\$714,636	\$0	\$0	\$45,018,234
2002	\$4,649,999	\$929,867	\$39,437,587	\$0	\$727,494	\$0	\$0	\$45,744,947
2003	\$4,749,505	\$913,053	\$39,208,348	\$0	\$749,530	\$0	\$0	\$45,620,436
2004	\$5,199,998	\$845,891	\$34,428,633	\$0	\$744,818	\$3,677	\$0	\$41,223,017
2005	\$5,293,383	\$785,298	\$32,283,456	\$0	\$846,539	\$4,466	\$0	\$39,213,142
2006 ⁽¹⁰⁾	\$241,195	\$0	\$31,237,827	\$0	\$1,040,085	\$5,340	\$0	\$32,524,447
2007	\$5,150,087	\$718,029	\$28,851,167	\$0	\$1,181,791	\$21,811	\$0	\$35,922,885
2008	\$5,473,910	\$663,734	\$27,803,491	\$0	\$1,370,836	\$27,565	\$0	\$35,339,536
2009	\$5,504,778	\$673,548	\$27,637,484	\$0	\$1,001,059	\$21,983	\$8,175,273	\$43,014,125
2010	\$4,964,373	\$1,010,612	\$28,443,803	\$0	\$831,684	\$20,894	\$14,560,435	\$49,831,801
2011 ⁽¹¹⁾	\$4,781,250	\$1,095,479	\$16,157,593	\$0	\$850,000	\$31,500	\$17,579,805	\$40,495,627

- (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 and 50% of actual tax loss due to exemptions provided in 36 MRSA §652 1 (E) (veterans Organizations).
- (3) 100% reimbursement of actual tax loss due to exemption in 36 MRSA §683 through FY 2005. Beginning in FY 2006, reimbursement is 50% of the revenue loss. Amounts include state mandate reimbursement for local administrative costs.
- (4) Distribution of a portion of unanticipated surplus General Fund revenues as provided in 30-A MRSA §5683.
- (5) Reimbursement for difference between the excise tax on commercial vehicles calculated using manufacturers suggested retail price and the actual purchase price as provided in 29-A MRSA §533-A.
- (6) 50% of actual tax loss due to exemptions provided in 36 MRSA §656, sub-§1, J (Waste Facility Exemption) and 50% of actual tax loss due to exemptions provided in 36 MRSA §655, sub-§1, T (Snow Grooming Equipment Exemption).
- (7) Includes 50% reimbursement for the Municipal Business Equipment Tax Reimbursement or "BETE" Program and the mandate reimbursement costs.
- (8) Amounts represent expenditures below the actual liability as determined by the statute.
- (9) \$313,307 of FY 1992 claims were paid from FY 1993 appropriations.
- (10) FY 06 reflects delays in reimbursement for veterans ' exemptions and the Tree Growth Tax Law reimbursement.
- (11) Budgeted through 124th Legislature, 2nd Regular Session.

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
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	\$399,159	\$1,693,441	\$452,472	\$171,213	\$50,108	\$10,384	\$8,731,814
2004	\$5,833,462	\$555,704	\$412,238	\$1,664,043	\$486,286	\$86,866	\$49,902	\$11,938	\$9,100,439
2005	\$7,638,805	\$622,117	\$421,199	\$1,774,360	\$398,551	\$220,220	\$49,902	\$13,992	\$11,139,146
2006	\$4,347,833	\$694,395	\$398,414	\$1,502,296	\$444,202	\$324,690	\$47,407	\$9,450	\$7,768,687
2007	\$3,579,482	\$77,906	\$307,745	\$2,102,951	\$326,975	\$358,496	\$47,403	\$9,450	\$6,810,408
2008	\$3,775,241	\$417,006	\$247,299	\$2,277,087	\$452,808	\$104,957	\$47,406	\$9,573	\$7,331,377
2009	\$2,705,387	\$62,014	\$230,723	\$2,807,333	\$489,026	\$78,515	\$47,278	\$9,087 ⁽⁴⁾	\$6,429,363
2010	\$2,836,315	\$14,720	\$258,908	\$2,723,414	\$486,312	\$621,075	\$47,305	\$14,917	\$7,002,966
2011 ⁽⁵⁾	\$2,000,000	\$50,000	\$245,000	\$2,723,414	\$400,000	\$125,000	\$47,356	\$10,904	\$5,601,674

(1) Prior to FY 1996, grants currently administered by the State Planning Office were formerly administered by the now defunct Maine Waste Management Agency

(2) Prior to FY 2006, parks fee sharing represented 15% of income during a calendar year distributed to municipalities containing Bureau-owned properties PL 2005, c. 457, Part F reduced the percentage from 15% to 7%. Amounts shown indicate the fiscal year in which the payment was made

(3) Figures prior to FY 1992 may include small amounts of federal funds; amounts after that year have been adjusted to remove federal funds

(4) FY 2009's payment of \$9,087 was not made until FY 2010

(5) Budgeted through 124th Legislature, 2nd Regular Session

EXHIBIT G
CRIMINAL JUSTICE FUNDING
(Actual Expenditures Except Where Noted)

FISCAL YEAR	SURCHARGE FUND ⁽¹⁾	COMMUNITY BASED CORRECTIONS - STATE BOARD OF CORRECTIONS ⁽²⁾	PRISONER BOARDING PROGRAM	DISTRICT ATTORNEY'S SALARIES ⁽³⁾	LAW ENFORCEMENT AGENCY REIMBURSEMENTS ⁽⁴⁾	TOBACCO FINES ⁽⁵⁾	TOTAL
1992	\$398,129	\$2,492,396	\$0	\$2,741,416	\$0	\$0	\$5,631,941
1993	\$381,680	\$2,174,710	\$0	\$2,582,502	\$0	\$0	\$5,138,892
1994	\$351,095	\$2,282,761	\$0	\$2,641,963	\$0	\$0	\$5,275,819
1995	\$365,859	\$2,264,830	\$0	\$3,022,401	\$0	\$0	\$5,653,090
1996	\$391,066	\$4,681,567	\$0	\$3,355,083	\$0	\$0	\$8,427,716
1997	\$435,289	\$4,206,852	\$0	\$3,618,770	\$0	\$0	\$8,260,911
1998	\$437,962	\$5,157,197	\$0	\$3,723,172	\$0	\$0	\$9,318,331
1999	\$455,108	\$5,237,280	\$0	\$4,537,980	\$201,904	\$2,600	\$10,434,872
2000	\$508,973	\$4,758,766	\$0	\$4,647,213	\$296,802	\$81,428	\$10,293,182
2001	\$492,272	\$4,846,804	\$0	\$5,534,506	\$492,895	\$37,651	\$11,404,128
2002	\$497,404	\$4,967,974	\$0	\$5,977,562	\$584,517	\$46,410	\$12,073,867
2003	\$498,688	\$5,161,187	\$0	\$6,090,239	\$456,697	\$0	\$12,206,811
2004	\$603,925	\$5,226,469	\$0	\$6,097,492	\$408,478	\$0	\$12,336,364
2005	\$398,664	\$5,538,349	\$0	\$6,650,752	\$460,670	\$0	\$13,048,435
2006	\$785,922	\$5,409,071	\$0	\$7,460,077	\$409,821	\$0	\$14,064,891
2007	\$697,791	\$5,774,929	\$0	\$7,633,915	\$339,638	\$0	\$14,446,274
2008	\$724,972	\$5,903,648	\$0	\$8,087,583	\$448,996	\$0	\$15,165,199
2009	\$681,853	\$5,992,673	\$0	\$8,232,633	\$351,039	\$0	\$15,258,198
2010	\$642,876	\$9,114,924	\$880,789	\$8,031,030	\$324,644	\$0	\$18,994,262
2011 ⁽⁶⁾	\$662,000	\$9,437,499	\$957,030	\$7,973,693	\$350,000	\$0	\$19,380,222

(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). FY 2005 expenditures for the Surcharge Fund were below prior years due to technology conversion difficulties at the Traffic Violations Bureau.

(2) FY 1987 through FY 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 FY 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) These amounts represent tobacco fine revenue collected by the courts and issued to municipal law enforcement agencies as grants by the Maine Criminal Justice Academy to perform tobacco enforcement.

(6) Budgeted through 124th Legislature, 2nd Regular Session

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
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	\$122,277	\$778,250	\$0	\$139,392	\$1,039,918
2005	\$0	\$0	\$0	\$227,452	\$150,172	\$0	\$15,875	\$393,498
2006	\$0	\$0	\$0	\$157,729	\$104,987	\$0	\$13,246	\$275,962
2007	\$0	\$0	\$0	\$260,398	\$318,550	\$0	\$0	\$578,948
2008	\$0	\$0	\$0	\$241,732	\$100,000	\$0	\$25,000	\$366,732
2009	\$0	\$0	\$3,000	\$121,176	\$0	\$0	\$0	\$124,176
2010	\$0	\$0	\$0	\$158,552	\$0	\$0	\$0	\$158,552
2011 ⁽³⁾	\$0	\$0	\$0	\$0	\$1,052,000	\$0	\$0	\$1,052,000

(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 (COGs).

(2) Reflects amounts for the Community Development Revolving Loan Fund (014-19A-0587-01) and the Business Assistance Fund (014-19A-0587-02).

(3) Budgeted through 124th Legislature, 2nd Regular Session

EXHIBIT I
EMERGENCY AND DISASTER ASSISTANCE

(Actual Expenditures Except Where Noted)

FISCAL YEAR	DISASTER ASSISTANCE	STATE EMERGENCY RESPONSE COMMISSION	NUCLEAR EMERGENCY PLANNING FUND	TOTALS
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	\$14,110	\$396,433	\$0	\$410,543
2005	\$244,974	\$207,933	\$0	\$452,907
2006	\$122,277	\$299,550	\$0	\$421,827
2007	\$1,142,379	\$133,566	\$0	\$1,275,945
2008	\$2,254,335	\$300,090	\$0	\$2,554,425
2009	\$2,573,689	\$113,691	\$0	\$2,687,380
2010	\$1,753,725	\$136,245	\$11,000	\$1,900,970
2011 ⁽¹⁾	\$2,753,063	\$118,264	\$15,000	\$2,886,327

⁽¹⁾ Budgeted through 124th Legislature, 2nd Regular Session

APPENDIX A
Property Tax Assistance for Individuals and Businesses
(Actual Expenditures and Revenue 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 Household's Tax Refund ⁽¹⁾	"Circuit Breaker" Program - Total			
1992 ⁽²⁾	\$13,706,125	\$7,489,178	\$21,195,303	\$130,377	\$0	\$21,325,680
1993 ⁽²⁾	\$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 ⁽³⁾	\$21,634,010	\$0	\$21,634,010	\$40,155	\$12,881,066	\$34,555,231
2004	\$23,281,806	\$0	\$23,281,806	\$38,872	\$65,080,850	\$88,401,529
2005	\$26,030,227	\$0	\$26,030,227	\$26,245	\$74,694,637	\$100,751,109
2006	\$42,796,070	\$0	\$42,796,070	\$27,931	\$67,065,810	\$109,889,811
2007	\$44,440,759	\$0	\$44,440,759	\$30,282	\$66,553,092	\$111,024,133
2008	\$46,689,380	\$0	\$46,689,380	\$5,641	\$67,875,376	\$114,570,397
2009	\$48,751,672	\$0	\$48,751,672	\$24,575	\$66,009,486	\$114,785,733
2010	\$40,851,593	\$0	\$40,851,593	\$20,901	\$58,198,436	\$99,070,930
2011 ⁽⁴⁾	\$43,500,000	\$0	\$43,500,000	\$28,000	\$51,043,140	\$94,571,140

(1) Elderly Household's Tax Refund program was combined with Maine Residents Property Tax Program beginning in FY 2000.

(2) Source of "Circuit Breaker" data: Maine Revenue Services.

(3) FY 2003 BETR expenditures reflect a change in the filing date to August 1st, resulting in a one-time reduction in that fiscal year.

(4) Budgeted through the March 2010 Revenue Forecast and the 2nd Regular Session of the 124th Legislature. Circuit Breaker and BETR revenue amounts do not reflect a deduction for State-Municipal Revenue Sharing.