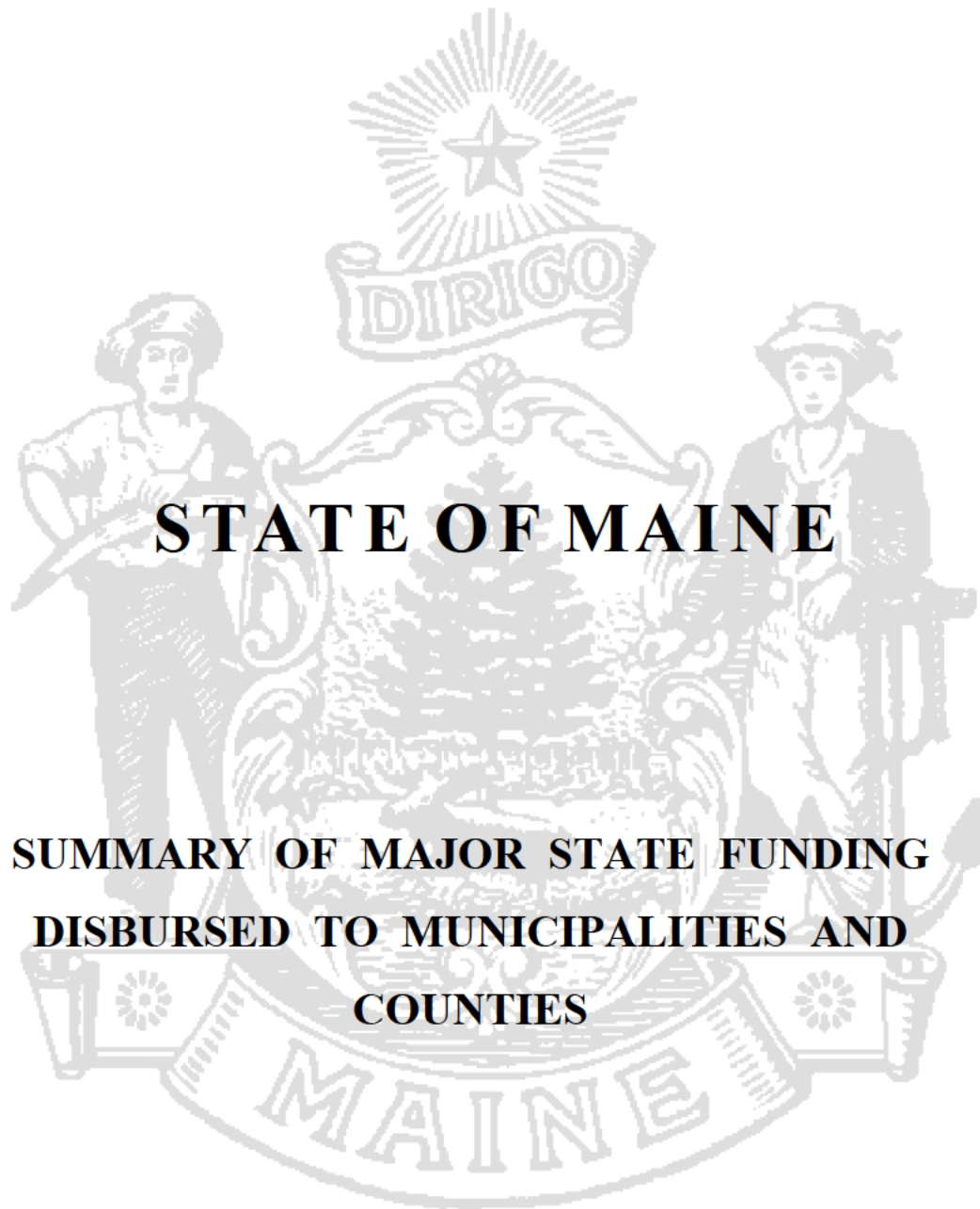


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# **STATE OF MAINE**

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

**Maine State Legislature  
Office of Fiscal and Program Review  
November 2019  
Pub. #30**

## **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. The 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 by the State 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.

State funding disbursed to municipalities reached a new all-time high in FY 2019 (see the graph on page 3). The previous peak occurred in FY 2018, which was the first time it had exceeded the high of FY 2008. The years after FY 2008 saw decreased disbursements coincident with a period of economic recession. Assuming disbursements in FY 2020 and FY 2021 conform to budget, the average annual percent increase in all disbursements will be 2.4% over the 20-year period from FY 2002 to FY 2021. On an inflation-adjusted basis that is an average annual increase of just over 0.3%.

The extent of the State’s financial support of local governments can also be expressed as a percentage of state revenue. For FY 2019, disbursements to municipalities and counties from the General Fund represented 33.9% of total General Fund revenue, which was less than the FY 2018 percentage but only because the increase in disbursements in FY 2019 was smaller than the increase in General Fund revenue. If State-Municipal Revenue Sharing expenditures were 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 be 35.2%. 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 26.7% of its adjusted operating revenue back to municipalities and counties, a decrease from FY 2018.

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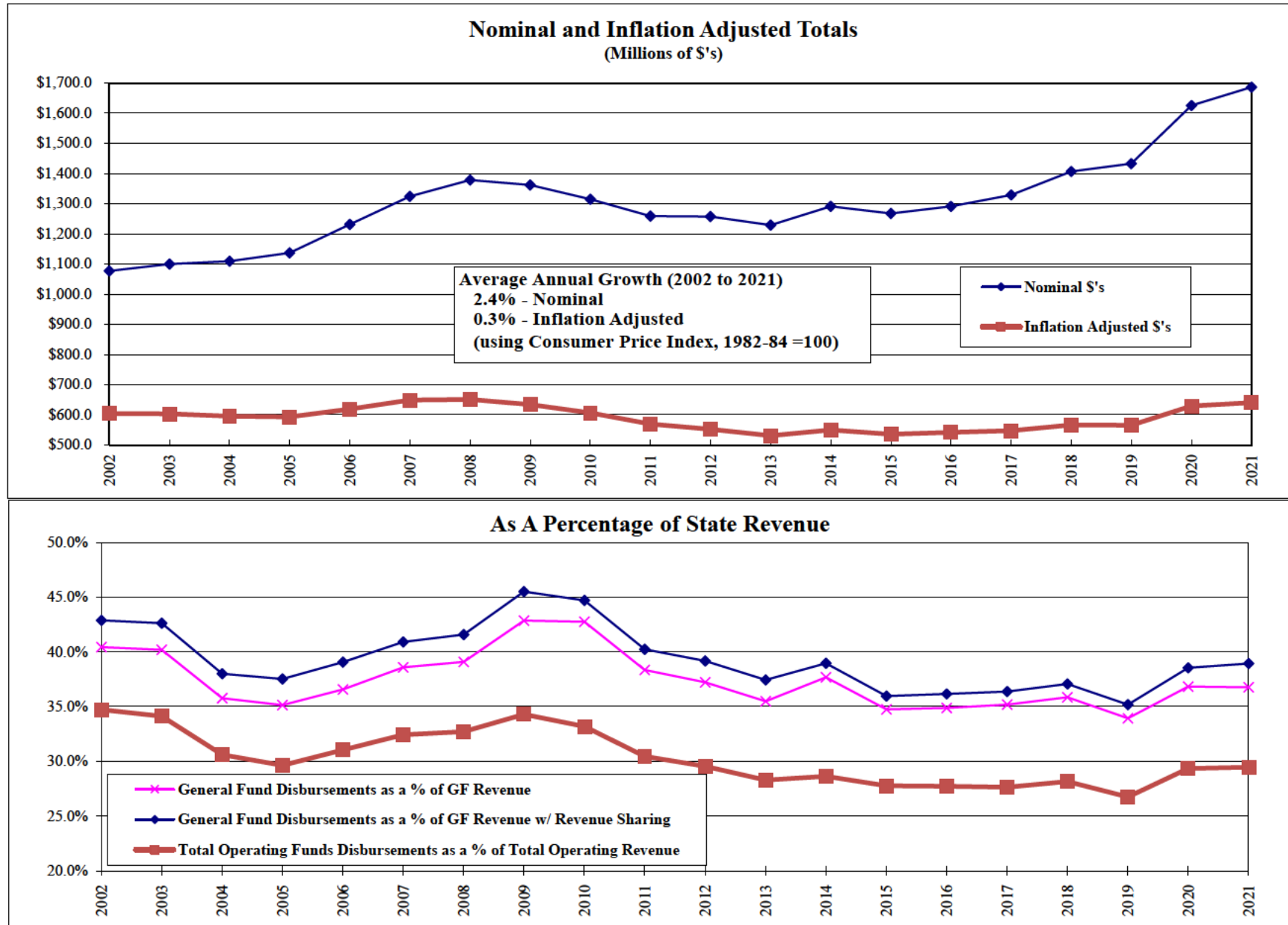
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## SUMMARY OF MAJOR STATE FUNDING DISBURSED TO MUNICIPALITIES AND COUNTIES

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
2002	\$24,786,543	\$4,223,211	\$880,024,791	\$100,610,139	\$45,744,922	\$8,686,698	\$12,264,341	\$487,779	\$224,175	\$1,077,052,599
2003	\$23,872,102	\$4,984,476	\$900,268,779	\$102,311,399	\$45,620,356	\$8,731,814	\$12,604,352	\$1,032,137	\$311,543	\$1,099,736,958
2004	\$26,606,248	\$5,479,942	\$901,868,960	\$110,663,051	\$41,233,017	\$9,100,439	\$12,729,101	\$1,039,918	\$410,543	\$1,109,131,219
2005	\$24,675,596	\$5,887,901	\$923,799,065	\$117,609,820	\$39,189,427	\$11,139,146	\$13,459,537	\$393,498	\$452,907	\$1,136,606,897
2006	\$26,821,628	\$5,553,604	\$1,022,120,697	\$121,386,964	\$32,524,389	\$7,768,687	\$14,668,003	\$275,962	\$421,827	\$1,231,541,761
2007	\$27,813,099	\$6,445,772	\$1,109,469,145	\$121,378,821	\$35,924,885	\$6,810,408	\$14,786,340	\$578,948	\$1,275,945	\$1,324,483,363
2008	\$27,381,432	\$7,022,826	\$1,150,014,842	\$133,124,059	\$35,331,125	\$7,331,377	\$15,324,362	\$366,732	\$2,554,425	\$1,378,451,180
2009	\$26,149,830	\$7,549,259	\$1,139,551,786	\$120,959,079	\$43,014,127	\$6,429,363	\$15,255,927	\$124,176	\$2,687,380	\$1,361,720,927
2010	\$29,741,355	\$9,640,062	\$1,099,758,961	\$97,473,014	\$49,831,802	\$7,002,966	\$18,992,219	\$158,552	\$1,900,970	\$1,314,499,901
2011	\$25,134,827	\$11,624,449	\$1,061,583,749	\$93,155,452	\$40,133,650	\$5,952,964	\$19,377,928	\$748,135	\$1,487,419	\$1,259,198,573
2012	\$25,969,396	\$13,197,761	\$1,036,051,541	\$96,875,178	\$53,202,384	\$8,348,820	\$22,161,335	\$887,210	\$892,666	\$1,257,586,291
2013	\$25,005,379	\$11,450,322	\$1,015,049,513	\$95,972,537	\$54,837,406	\$3,754,501	\$20,897,198	\$1,055,180	\$780,635	\$1,228,802,671
2014	\$23,445,117	\$12,501,342	\$1,097,610,304	\$66,059,597	\$58,826,350	\$9,436,497	\$22,651,269	\$716,209	\$249,257	\$1,291,495,942
2015	\$22,809,586	\$8,913,489	\$1,081,796,340	\$63,599,206	\$60,311,642	\$5,168,271	\$24,468,272	\$64,553	\$602,842	\$1,267,734,201
2016	\$22,641,790	\$9,541,668	\$1,095,950,464	\$67,354,442	\$64,493,603	\$4,695,279	\$25,648,895	\$810,000	\$257,613	\$1,291,393,754
2017	\$23,030,717	\$11,888,219	\$1,118,701,338	\$65,227,463	\$79,455,874	\$6,594,910	\$23,330,584	\$50,000	\$555,077	\$1,328,834,182
2018	\$22,952,872	\$11,435,886	\$1,173,835,607	\$69,336,911	\$95,547,054	\$6,395,900	\$26,735,988	\$23,968	\$207,000	\$1,406,471,186
2019	\$24,683,104	\$8,844,991	\$1,169,653,699	\$74,093,902	\$117,341,672	\$6,796,996	\$30,413,388	\$93,213	\$1,123,259	\$1,433,044,224
2020 (1)	\$23,640,113	\$14,516,202	\$1,310,561,837	\$110,951,379	\$125,339,615	\$6,311,434	\$32,038,248	\$596,000	\$1,894,797	\$1,625,849,625
2021 (1)	\$23,327,646	\$14,534,830	\$1,313,627,954	\$143,408,390	\$150,869,615	\$6,594,609	\$33,023,574	\$596,000	\$387,385	\$1,686,370,003

(1) Budgeted Amounts through 129th Legislature, 1st 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	SMALL HARBOR IMPROVEMENTS	TOTAL
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	\$23,434,666	\$0	\$128,410	\$0	\$0	\$1,290,502	\$281,249	\$25,134,827
2012	\$24,029,944	\$0	\$0	\$0	\$0	\$1,309,945	\$629,507	\$25,969,396
2013	\$23,771,264	\$0	\$0	\$0	\$0	\$1,068,196	\$165,919	\$25,005,379
2014	\$23,167,349	\$0	\$0	\$0	\$0	\$207,544	\$70,224	\$23,445,117
2015	\$20,715,603	\$0	\$0	\$0	\$0	\$1,740,803	\$353,180	\$22,809,586
2016	\$21,016,630	\$0	\$0	\$0	\$0	\$1,107,410	\$517,750	\$22,641,790
2017	\$20,923,609	\$0	\$0	\$0	\$0	\$1,274,400	\$832,708	\$23,030,717
2018	\$21,271,563	\$0	\$0	\$0	\$0	\$1,374,546	\$306,763	\$22,952,872
2019	\$21,064,348	\$0	\$0	\$0	\$0	\$2,681,945	\$936,811	\$24,683,104
2020 (1)	\$21,640,113	\$0	\$0	\$0	\$0	\$1,500,000	\$500,000	\$23,640,113
2021 (1)	\$21,327,646	\$0	\$0	\$0	\$0	\$1,500,000	\$500,000	\$23,327,646

(1) Budgeted through 129th Legislature, 1st Special Session.

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

<b>FISCAL YEAR</b>	<b>GENERAL FUND REIMBURSEMENT</b>	<b>OTHER SPECIAL REVENUE FUNDS REIMBURSEMENT <sup>(1)</sup></b>	<b>TOTAL</b>
2002	\$4,223,211	\$0	\$4,223,211
2003	\$4,984,476	\$0	\$4,984,476
2004	\$5,479,942	\$0	\$5,479,942
2005	\$5,887,901	\$0	\$5,887,901
2006	\$5,553,604	\$0	\$5,553,604
2007	\$6,445,772	\$0	\$6,445,772
2008	\$7,022,826	\$0	\$7,022,826
2009	\$7,549,259	\$0	\$7,549,259
2010	\$9,640,062	\$0	\$9,640,062
2011	\$8,428,252	\$3,196,196	\$11,624,449
2012	\$11,955,996	\$1,241,765	\$13,197,761
2013	\$10,120,515	\$1,329,808	\$11,450,322
2014	\$12,175,547	\$325,795	\$12,501,342
2015	\$8,770,855	\$142,634	\$8,913,489
2016	\$8,947,107	\$594,561	\$9,541,668
2017	\$11,602,032	\$286,187	\$11,888,219
2018	\$11,148,326	\$287,560	\$11,435,886
2019	\$8,657,179	\$187,812	\$8,844,991
2020 <sup>(2)</sup>	\$12,148,875	\$2,367,327	\$14,516,202
2021 <sup>(2)</sup>	\$12,148,875	\$2,385,955	\$14,534,830

<sup>(1)</sup> The Other Special Revenue Funds funding source for fiscal years beginning with 2011 reflects authorized transfers and recouped federal benefits.

<sup>(2)</sup> Budgeted through 129th Legislature, 1st Special Session.

(Excludes federal reimbursement for Emergency Assistance)



## EXHIBIT C EDUCATION FUNDING

(Actual Expenditures Except Where Noted)

FISCAL YEAR	GENERAL PURPOSE AID	TEACHERS' RETIREMENT <sup>(1)</sup>	SCHOOL CONSTRUCTION	ADULT EDUCATION	OTHER GRANTS EXPENDITURES	TOTAL
2002	\$702,469,605	\$168,214,621	\$0	\$4,388,191	\$4,952,374	\$880,024,791
2003 <sup>(2)</sup>	\$711,165,537	\$179,899,248	\$0	\$4,563,721	\$4,640,273	\$900,268,779
2004 <sup>(2)</sup>	\$722,981,043	\$170,014,497	\$0	\$4,651,485	\$4,221,935	\$901,868,960
2005	\$732,537,776	\$181,698,128	\$0	\$4,670,601	\$4,892,560	\$923,799,065
2006 <sup>(3)</sup>	\$823,420,313	\$190,368,396	\$0	\$4,949,971	\$3,382,017	\$1,022,120,697
2007	\$895,010,700	\$205,443,716	\$0	\$5,211,521	\$3,803,208	\$1,109,469,145
2008	\$945,412,260	\$196,871,807	\$0	\$5,633,006	\$2,097,769	\$1,150,014,842
2009	\$927,518,465	\$203,926,618	\$0	\$5,582,885	\$2,523,818	\$1,139,551,786
2010	\$883,114,596	\$208,993,257	\$0	\$5,732,987	\$1,918,121	\$1,099,758,961
2011	\$835,209,808	\$219,061,200	\$0	\$5,649,820	\$1,662,921	\$1,061,583,749
2012	\$856,052,251	\$172,592,848	\$0	\$5,654,029	\$1,752,413	\$1,036,051,541
2013	\$831,253,700	\$174,932,889	\$0	\$5,644,941	\$3,217,983	\$1,015,049,513
2014	\$917,693,118	\$169,743,116	\$0	\$5,680,927	\$4,493,143	\$1,097,610,304
2015	\$893,831,272	\$176,943,716	\$0	\$5,727,763	\$5,293,589	\$1,081,796,340
2016	\$938,130,771	\$147,838,154	\$0	\$5,687,010	\$4,604,979	\$1,096,260,914
2017	\$954,536,248	\$156,985,484	\$0	\$5,576,119	\$1,980,268	\$1,119,078,119
2018	\$992,581,366	\$172,880,735	\$0	\$5,576,684	\$3,131,965	\$1,174,170,750
2019	\$977,328,059	\$181,527,832	\$0	\$5,616,465	\$5,181,343	\$1,169,653,699
2020 <sup>(4)</sup>	\$1,076,206,379	\$224,008,451	\$0	\$5,979,603	\$4,367,404	\$1,310,561,837
2021 <sup>(4)</sup>	\$1,074,161,662	\$228,931,183	\$0	\$6,279,603	\$4,255,506	\$1,313,627,954

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

<sup>(2)</sup> 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.

<sup>(3)</sup> 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.

<sup>(4)</sup> Budgeted through 129th Legislature, 1st Special Session. FY 2020 and FY 2021 based on budgeted All Other grant amounts from the Bureau of the Budget's Budget and Financial Management System. Includes budgeted allocations from casino revenue.



# EXHIBIT D

## REVENUE SHARING PROGRAMS

(Actual Expenditures Except Where Noted)

FISCAL YEAR	STATE-MUNICIPAL REVENUE SHARING <sup>(1)</sup>	DISPROPORTIONATE TAX BURDEN FUND <sup>(2)</sup>	FUND FOR THE EFFICIENT DELIVERY OF LOCAL AND REGIONAL SERVICES <sup>(3)</sup>	PASSAMAQUODDY SALES TAX FUND <sup>(4)</sup>	TOTAL
2002	\$100,610,139	\$0	\$0	\$0	\$100,610,139
2003	\$102,303,028	\$0	\$0	\$8,370	\$102,311,399
2004 <sup>(5)</sup>	\$109,325,098	\$1,332,802	\$0	\$5,151	\$110,663,051
2005 <sup>(5)</sup>	\$116,589,500	\$0	\$1,000,000	\$20,321	\$117,609,820
2006	\$108,785,000	\$12,590,655	\$0	\$11,308	\$121,386,964
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	\$76,148,895	\$17,005,076	\$0	\$1,481	\$93,155,452
2012	\$77,916,094	\$18,959,084	\$0	\$0	\$96,875,178
2013	\$75,827,189	\$20,145,348	\$0	\$0	\$95,972,537
2014	\$50,267,606	\$15,791,991	\$0	\$0	\$66,059,597
2015	\$47,679,007	\$15,920,199	\$0	\$0	\$63,599,206
2016	\$50,683,325	\$16,671,117	\$0	\$0	\$67,354,442
2017	\$48,981,704	\$16,245,759	\$0	\$0	\$65,227,463
2018	\$52,269,205	\$17,067,706	\$0	\$0	\$69,336,911
2019	\$56,074,796	\$18,019,106	\$0	\$0	\$74,093,902
2020 <sup>(7)</sup>	\$85,547,018 <sup>(6)</sup>	\$25,386,754 <sup>(6)</sup>	\$0	\$17,607	\$110,951,379
2021 <sup>(7)</sup>	\$111,512,626 <sup>(6)</sup>	\$31,878,157 <sup>(6)</sup>	\$0	\$17,607	\$143,408,390

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

<sup>(2)</sup> 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.

<sup>(3)</sup> The Fund for the Efficient Delivery of Local and Regional Services ("Efficiency Fund") was established in 30-A MRSA, §6202. The Efficiency Fund reflects amounts transferred from the General Fund to fund municipal projects achieving significant and sustainable savings in the cost of delivering local and regional government services.

<sup>(4)</sup> 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.

<sup>(5)</sup> 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.

<sup>(6)</sup> Pursuant to PL 2019, c. 343, Pt. H, amounts transferred to the Local Government Fund were increased from 2% to 3% in FY20 and to 3.75% in FY21. In FY22 amounts will increase to 5%.

<sup>(7)</sup> Based on budgeted transfers and allocations enacted through 129th Legislature, 1st Special Session.

# EXHIBIT E PROPERTY TAX REIMBURSEMENT

(Actual Expenditures Except Where Noted)

FISCAL YEAR	TREE GROWTH TAX LAW <sup>(1)</sup>	VETERANS EXEMPTIONS <sup>(2)</sup>	HOMESTEAD EXEMPTION <sup>(3)</sup>	COMMERCIAL VEHICLE EXCISE TAX <sup>(4)</sup>	OTHER PROPERTY TAX EXEMPTIONS <sup>(5)</sup>	BUSINESS EQUIPMENT PROPERTY TAX EXEMPTION "BETE" <sup>(6)</sup>	TOTAL
2002	\$4,649,999	\$929,867	\$39,437,563	\$727,494	\$0	\$0	\$45,744,922
2003	\$4,749,505	\$913,053	\$39,208,268	\$749,530	\$0	\$0	\$45,620,356
2004	\$5,199,998	\$845,891	\$34,438,633	\$744,818	\$3,677	\$0	\$41,233,017
2005	\$5,293,383	\$785,298	\$32,283,456	\$822,824	\$4,466	\$0	\$39,189,427
2006 <sup>(7)</sup>	\$241,195	\$0	\$31,237,769	\$1,040,085	\$5,340	\$0	\$32,524,389
2007	\$5,150,087	\$718,029	\$28,851,167	\$1,183,791	\$21,811	\$0	\$35,924,885
2008	\$5,473,910	\$663,734	\$27,801,642	\$1,370,836	\$21,003	\$0	\$35,331,125
2009	\$5,504,778	\$673,548	\$27,637,485	\$1,001,059	\$21,983	\$8,175,273	\$43,014,127
2010	\$4,964,373	\$1,010,612	\$28,443,803	\$831,684	\$20,894	\$14,560,435	\$49,831,802
2011	\$4,825,465	\$1,027,607	\$16,157,572	\$826,929	\$24,797	\$17,271,280	\$40,133,650
2012	\$8,649,998	\$1,043,436	\$23,599,989	\$758,264	\$22,640	\$19,128,057	\$53,202,384
2013	\$7,870,782	\$1,074,671	\$23,959,252	\$922,291	\$22,534	\$20,987,876	\$54,837,406
2014	\$7,504,643	\$1,130,279	\$24,927,065	\$993,000	\$20,716	\$24,250,647	\$58,826,350
2015	\$7,251,007	\$1,165,793	\$24,709,485	\$984,279	\$20,261	\$26,180,817	\$60,311,642
2016	\$7,700,000	\$1,210,192	\$24,711,875	\$1,083,666	\$27,457	\$29,760,413	\$64,493,603
2017	\$7,600,000	\$1,209,495	\$37,043,764	\$1,175,228	\$24,175	\$32,403,212	\$79,455,874
2018	\$7,600,000	\$1,223,869	\$50,183,013	\$902,891	\$38,750	\$35,598,531	\$95,547,054
2019	\$7,599,997	\$1,254,502	\$64,517,376	\$764,344	\$25,859	\$43,179,594	\$117,341,672
2020 <sup>(8)</sup>	\$7,600,000	\$1,278,330	\$68,500,000	\$1,100,000	\$42,188	\$46,819,097	\$125,339,615
2021 <sup>(8)</sup>	\$7,600,000	\$1,278,330	\$89,580,000	\$1,100,000	\$42,188	\$51,269,097	\$150,869,615

- (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.
- (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 (certain 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. In FY19 and FY20, reimbursement is 62.5% of the revenue loss. Beginning in FY21, reimbursement is 70% of the revenue loss. Amounts include state mandate reimbursement for local administrative costs.
- (4) 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
- (5) 50% of actual tax loss due to exemptions provided in 36 MRSA §656.1. J (waste facility exemption) and 50% of actual tax loss due to exemptions provided in 36 MRSA §655.1.T (snow grooming equipment exemption).
- (6) Includes reimbursement for a portion of the revenue loss for the Municipal Business Equipment Tax Exemption or "BETE" Program and the mandate reimbursement costs.
- (7) FY 06 reflects delays in reimbursement for veterans' exemptions and the Tree Growth Tax Law reimbursement.
- (8) Budgeted through 129th Legislature, 1st Special Session.

## EXHIBIT F NATURAL RESOURCES AGENCIES

(Actual Expenditures Except Where Noted)

FISCAL YEAR	DEPT. OF ENVIRONMENTAL PROTECTION	WASTE MANAGEMENT <sup>(1)</sup>	PARKS FEE SHARING <sup>(2)</sup>	OFF-ROAD VEHICLE PROGRAM	SNOWMOBILE REGISTRATION	BOATING FACILITIES	FIRE CONTROL	WHITEWATER RAFTING	TOTAL
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 <sup>(3)</sup>	\$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	\$2,248,862	\$32,723	\$270,925	\$2,619,419	\$427,569	\$296,370	\$47,351	\$9,745	\$5,952,964
2012	\$4,524,389	\$256,074	\$267,227	\$2,626,974	\$456,786	\$155,204	\$47,286	\$14,880 <sup>(4)</sup>	\$8,348,820
2013	\$223,599	\$0	\$266,634	\$2,631,215	\$296,258	\$278,350	\$46,790	\$11,655	\$3,754,501
2014	\$6,028,121	\$0	\$270,636	\$2,591,024	\$372,249	\$106,857	\$48,191	\$19,419	\$9,436,497
2015	\$1,580,077	\$0	\$422,247	\$2,545,489	\$387,157	\$153,173	\$49,306	\$30,822	\$5,168,271
2016	\$1,769,869	\$0	\$301,043	\$2,069,786	\$402,622	\$88,179	\$49,954	\$13,826	\$4,695,279
2017	\$2,794,598	\$0	\$393,262	\$2,872,288	\$281,476	\$189,728	\$50,669	\$12,889	\$6,594,910
2018	\$2,463,483	\$0	\$398,353	\$2,952,930	\$389,186	\$263,731 <sup>(5)</sup>	\$50,034	\$15,521	\$6,533,239
2019	\$2,147,103	\$0	\$377,860	\$3,557,818	\$365,027	\$286,832	\$50,440	\$11,916	\$6,796,996
2020 <sup>(6)</sup>	\$2,300,000	\$0	\$350,000	\$2,907,155	\$400,000	\$285,875	\$50,000	\$18,404	\$6,311,434
2021 <sup>(6)</sup>	\$2,300,000	\$0	\$350,000	\$2,907,155	\$400,000	\$569,050	\$50,000	\$18,404	\$6,594,609

(1) Prior to FY 1996 grants were administered by the Maine Waste Management Agency, thereafter by the State Planning Office.

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

(4) FY 2012 payment of \$11,660 was not made until FY 2013.

(5) Shore and Harbor Program added to category beginning in FY 2018.

(6) Budgeted through 129th Legislature, 1st Special Session.

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

<b>FISCAL YEAR</b>	<b>SURCHARGE FUND <sup>(1)</sup></b>	<b>BASED CORRECTIONS - STATE BOARD OF CORRECTIONS <sup>(2)</sup></b>	<b>PRISONER BOARDING PROGRAM</b>	<b>DISTRICT ATTORNEY'S SALARIES <sup>(3)</sup></b>	<b>LAW ENFORCEMENT AGENCY REIMBURSEMENTS <sup>(4)</sup></b>	<b>TOBACCO FINES <sup>(5)</sup></b>	<b>TOTAL</b>
2002	\$497,404	\$4,967,974	\$0	\$6,172,258	\$580,295	\$46,410	\$12,264,341
2003	\$498,688	\$5,161,187	\$0	\$6,490,652	\$453,825	\$0	\$12,604,352
2004	\$603,925	\$5,226,469	\$0	\$6,492,507	\$406,200	\$0	\$12,729,101
2005	\$398,664	\$5,538,349	\$0	\$7,064,424	\$458,100	\$0	\$13,459,537
2006	\$785,922	\$5,409,071	\$0	\$8,065,985	\$407,025	\$0	\$14,668,003
2007	\$697,791	\$5,774,929	\$0	\$7,976,720	\$336,900	\$0	\$14,786,340
2008	\$724,972	\$5,903,648	\$0	\$8,249,982	\$445,760	\$0	\$15,324,362
2009	\$681,853	\$5,992,673	\$0	\$8,232,715	\$348,686	\$0	\$15,255,927
2010	\$642,876	\$9,114,924	\$880,789	\$8,031,030	\$322,600	\$0	\$18,992,219
2011	\$584,289	\$9,600,719	\$1,012,211	\$7,917,659	\$263,050	\$0	\$19,377,928
2012	\$526,685	\$12,829,441	\$785,593	\$7,759,663	\$259,952	\$0	\$22,161,335
2013	\$510,349	\$12,258,626	\$364,787	\$7,513,686	\$249,750	\$0	\$20,897,198
2014	\$499,059	\$13,371,089	\$364,695	\$8,163,764	\$252,662	\$0	\$22,651,269
2015	\$480,288	\$14,860,658	\$135,649	\$8,778,441	\$213,236	\$0	\$24,468,272
2016	\$780,640	\$14,972,355	\$54,455	\$9,665,224	\$176,221	\$0	\$25,648,895
2017	\$599,113	\$12,202,104	\$9,968	\$10,382,006	\$137,393	\$0	\$23,330,584
2018	\$342,586	\$15,322,104	\$0	\$10,947,713	\$123,585	\$0	\$26,735,988
2019	\$271,205	\$18,442,104	\$0	\$11,519,925	\$180,154	\$0	\$30,413,388
2020 <sup>(6)</sup>	\$565,503	\$18,442,104	\$0	\$12,770,641	\$260,000	\$0	\$32,038,248
2021 <sup>(6)</sup>	\$565,503	\$18,442,104	\$0	\$13,755,967	\$260,000	\$0	\$33,023,574

(1) Revenue collected in the Surcharge Fund is distributed to counties for costs associated with operations of the jails per PL 2015 c. 335 (4 MRSA, §1057).

(2) Represents funding to the County Jail Prisoner Support and Community Corrections Fund for fiscal years 2000 through 2009, enacted by PL 1997, c. 753 (34-A MRSA, §1210-A). Represents funding to the State Board of Corrections Investment Fund for fiscal years 2010 through 2015, enacted by PL 2009 c.213 Sec. A-13. Represents funding to the County Jail Operations Fund for fiscal years beginning in fiscal year 2016, enacted by PL 2015 c. 335 (4 MRSA, §1057).

(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 129th Legislature, 1st Special Session. Does not include funds in the Correctional Impact Reserve program.



## EXHIBIT H

### ECONOMIC & COMMUNITY DEVELOPMENT

(Actual Expenditures Except Where Noted)

FISCAL YEAR	BUSINESS DEVELOPMENT	TECH. & FIN. ASSISTANCE <sup>(1)</sup>	COMMUNITY DEVELOPMENT <sup>(2)</sup>	MISCELLANEOUS	TOTAL
2002	\$0	\$158,958	\$262,312	\$66,509	\$487,779
2003	\$0	\$233,092	\$502,500	\$296,545	\$1,032,137
2004	\$0	\$122,277	\$778,250	\$139,392	\$1,039,918
2005	\$0	\$227,452	\$150,172	\$15,875	\$393,498
2006	\$0	\$157,729	\$104,987	\$13,246	\$275,962
2007	\$0	\$260,398	\$318,550	\$0	\$578,948
2008	\$0	\$241,732	\$100,000	\$25,000	\$366,732
2009	\$3,000	\$121,176	\$0	\$0	\$124,176
2010	\$0	\$158,552	\$0	\$0	\$158,552
2011	\$0	\$58,885	\$689,250	\$0	\$748,135
2012	\$0	\$92,595	\$802,921	\$0	\$895,516
2013	\$0	\$12,309	\$1,055,180	\$0	\$1,067,489
2014	\$0	\$6,477	\$666,209	\$50,000	\$722,686
2015	\$0	\$4,089	\$64,553	\$0	\$68,642
2016	\$0	\$13,778	\$810,000	\$0	\$823,778
2017	\$0	\$7,421	\$50,000	\$0	\$57,421
2018	\$0	\$53,409	\$23,450	\$518	\$77,377
2019	\$0	\$68,462	\$24,194	\$557	\$93,213
2020 <sup>(3)</sup>	\$0	\$0	\$596,000		\$596,000
2021 <sup>(3)</sup>	\$0	\$0	\$596,000	\$0	\$596,000

(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-0585-02).

(3) Budgeted through 129th Legislature, 1st Special Session.

**EXHIBIT I**  
**EMERGENCY AND DISASTER ASSISTANCE**

(Actual Expenditures Except Where Noted)

<b>FISCAL YEAR</b>	<b>DISASTER ASSISTANCE</b>	<b>STATE EMERGENCY RESPONSE COMMISSION</b>	<b>NUCLEAR EMERGENCY PLANNING FUND</b>	<b>TOTALS</b>
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	\$1,404,542	\$74,877	\$8,000	\$1,487,419
2012	\$824,120	\$60,546	\$8,000	\$892,666
2013	\$704,612	\$68,023	\$8,000	\$780,635
2014	\$165,503	\$75,754	\$8,000	\$249,257
2015	\$507,631	\$95,211	\$0	\$602,842
2016	\$65,429	\$175,684	\$16,500	\$257,613
2017	\$442,422	\$97,749	\$14,906	\$555,077
2018	\$46,926	\$138,314	\$21,760	\$207,000
2019	\$1,011,607	\$92,350	\$19,302	\$1,123,259
2020 <sup>(1)</sup>	\$1,507,412	\$383,000	\$4,385	\$1,894,797
2021 <sup>(1)</sup>	\$0	\$383,000	\$4,385	\$387,385

<sup>(1)</sup> Budgeted through 129th Legislature, 1st Special Session.



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

<b>Fiscal Year</b>	<b>Maine Residents Property Tax Program</b>	<b>Elderly Property Tax Deferral</b>	<b>Personal Property Tax Reform (Business Equipment Tax Reimbursement or "BETR") Program</b>	<b>Property Tax Relief Fund for Maine Residents Payments <sup>(3)</sup></b>	<b>Total Property Tax Assistance for Individuals and Businesses</b>
2002	\$20,674,493	\$41,835	\$52,512,867	\$0	\$73,229,194
2003 <sup>(1)</sup>	\$21,634,010	\$40,155	\$12,881,066	\$0	\$34,555,231
2004	\$23,281,806	\$38,872	\$65,080,850	\$0	\$88,401,529
2005	\$26,030,227	\$26,245	\$74,694,637	\$0	\$100,751,109
2006	\$42,796,070	\$27,931	\$67,065,810	\$0	\$109,889,811
2007	\$44,440,759	\$30,282	\$66,553,092	\$0	\$111,024,133
2008	\$46,689,380	\$5,641	\$67,875,376	\$0	\$114,570,397
2009	\$48,751,672	\$24,576	\$66,009,487	\$0	\$114,785,735
2010	\$40,851,593	\$20,901	\$58,198,436	\$0	\$99,070,930
2011	\$41,449,010	\$15,727	\$55,220,851	\$0	\$96,685,588
2012	\$43,411,086	\$12,659	\$52,805,042	\$0	\$96,228,787
2013	\$41,841,767	\$5,454	\$48,854,458	\$0	\$90,701,678
2014 <sup>(2)</sup>	\$0	\$5,490	\$40,374,677	\$0	\$40,380,167
2015	\$0	\$2,753	\$33,378,597	\$0	\$33,381,350
2016	\$0	\$2,792	\$35,078,530	\$0	\$35,081,322
2017	\$60,303	\$2,825	\$31,511,125	\$0	\$31,574,253
2018	(\$35,130)	\$0	\$29,863,832	\$0	\$29,828,702
2019	\$12,497	\$0	\$24,913,358	\$0	\$24,925,855
2020 <sup>(4)</sup>	\$0	\$0	\$25,600,000	\$20,000	\$25,620,000
2021 <sup>(4)</sup>	\$0	\$0	\$23,600,000	\$20,000	\$23,620,000

- <sup>(1)</sup> FY 2003 BETR expenditures reflect a change in the filing date to August 1st, resulting in a one-time reduction in that fiscal year.
- <sup>(2)</sup> The Maine Residents Property Tax Program or "Circuit Breaker" was replaced beginning with the 2013 tax year (impact begins FY 2014) with an individual income tax credit, the Property Tax Fairness Credit.
- <sup>(3)</sup> Beginning in FY20, flat amounts are paid to individuals eligible for a homestead property tax exemption based upon the funds available in the Property Tax Relief Fund for Maine Residents. Amounts available in the Fund must be sufficient to make a relief payment of at least \$100 to the property tax payer for each homestead, to pay for the Treasurer of State's administrative costs and to pay mandated costs to municipalities.
- <sup>(4)</sup> Budgeted amounts through the May 19 Revenue Forecast and the 1st Special Session of the 129th Legislature.