



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 (SMRS), 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 the fiscal year ending June 30, 2009 (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 FY 2014 disbursements to municipalities and counties from the General Fund represented 37.7% of total General Fund revenue, an increase from FY 2013. If SMRS 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 39.0%. 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 28.6% of its operating revenue back to municipalities and counties, up from 28.3% in FY 2013.

State funding disbursed to municipalities peaked in FY 2008 and declined steadily each year through FY 2013. FY 2014 is the first substantial increase since the peak, although still well below that higher amount. Much of the increase was in education funding, which more than offset a big decline in the SMRS program in FY 2014. In total, FY 2015 is budgeted to exceed FY 2014 by more than \$5,000,000. Overall the average annual percent increase in all disbursements has been 2.6% over the 20-year period from FY 1996 to FY 2015. On an inflation-adjusted basis that upward trend was a relatively small 0.1% 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
1996	\$22,217,870	\$5,782,281	\$662,347,966	\$72,704,600	\$2,875,000	\$24,081,082	\$8,427,716	\$509,785	\$391,946	\$799,338,246
1997	\$22,996,920	\$5,741,165	\$687,899,992	\$77,696,000	\$2,907,234	\$20,402,236	\$8,275,839	\$375,540	\$1,087,099	\$827,382,025
1998	\$23,413,399	\$5,479,732	\$754,521,983	\$89,490,000	\$6,510,229	\$12,305,588	\$9,368,798	\$418,208	\$3,308,691	\$904,816,628
1999	\$23,328,134	\$5,363,985	\$784,474,506	\$96,174,000	\$45,262,019	\$13,469,829	\$10,481,819	\$162,558	\$2,396,425	\$981,113,275
2000	\$26,392,636	\$4,879,286	\$809,683,285	\$107,116,000	\$45,556,832	\$9,586,558	\$10,433,051	\$464,084	\$956,502	\$1,015,068,234
2001	\$25,163,509	\$4,494,881	\$863,727,611	\$109,481,753	\$45,018,187	\$15,087,028	\$11,402,287	\$863,857	\$386,394	\$1,075,625,507
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 (1)	\$21,834,842	\$14,202,562	\$1,108,897,037	\$61,083,845	\$61,218,646	\$5,512,729	\$22,156,400	\$1,000,000	\$698,893	\$1,296,604,954

(1) Budgeted Amounts through 126th Legislature, 2nd Regular Session.

Disbursements to Municipalities and Counties

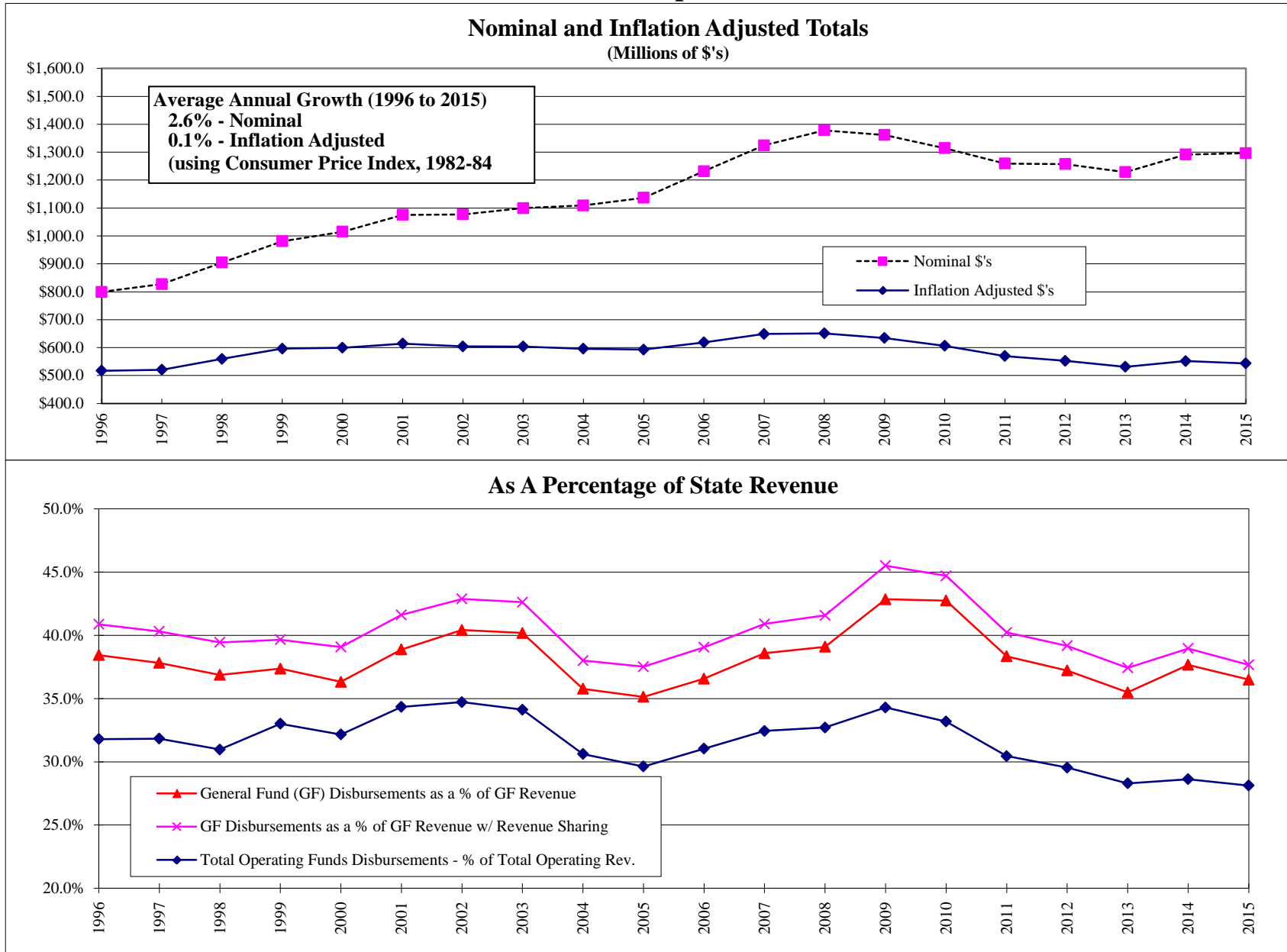


EXHIBIT A
TRANSPORTATION FUNDING

(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
1996	\$19,419,782	\$402,268	\$63,217	\$1,438,083	\$91,348	\$803,172	\$0	\$22,217,870
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	\$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 (2)	\$20,334,842	\$0	\$0	\$0	\$0	\$1,200,000	\$300,000	\$21,834,842

(1) 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 126th Legislature, 2nd Regular Session.

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

FISCAL YEAR	GENERAL FUND REIMBURSEMENT	OTHER SPECIAL REVENUE FUNDS REIMBURSEMENT ¹	TOTAL
1996	\$5,782,281	\$0	\$5,782,281
1997	\$5,681,165	\$60,000	\$5,741,165
1998	\$5,339,704	\$140,028	\$5,479,732
1999	\$5,363,985	\$0	\$5,363,985
2000	\$4,879,286	\$0	\$4,879,286
2001	\$4,494,881	\$0	\$4,494,881
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 ²	\$12,148,875	\$2,053,687	\$14,202,562

¹ The Other Special Revenue Funds (OSR) funding source for fiscal years through 1998 was Stripper Well funds and for fiscal years beginning with 2011 reflects authorized transfers and recouped federal benefits.

² Budgeted through 126th Legislature, 2nd Regular Session

(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	TOTAL
1996	\$529,231,497	\$127,425,266	\$0	\$3,245,503	\$2,445,700	\$662,347,966
1997	\$545,883,875	\$135,599,057	\$0	\$3,610,503	\$2,806,557	\$687,899,992
1998 (2)	\$595,797,900	\$151,539,355	\$0	\$3,610,503	\$3,574,225	\$754,521,983
1999	\$591,171,582	\$161,328,194	\$19,575,000	\$3,754,923	\$8,644,807	\$784,474,506
2000 (3)	\$624,751,951	\$153,641,283	\$23,420,315	\$3,942,671	\$3,927,065	\$809,683,285
2001	\$664,478,485	\$162,620,983	\$28,000,000	\$4,139,803	\$4,488,340	\$863,727,611
2002	\$702,469,605	\$168,214,621	\$0	\$4,388,191	\$4,952,374	\$880,024,791
2003 (4)	\$711,165,537	\$179,899,248	\$0	\$4,563,721	\$4,640,273	\$900,268,779
2004 (4)	\$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 (5)	\$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 (6)	\$920,434,643	\$176,943,723	\$0	\$5,679,603	\$5,839,068	\$1,108,897,037

- (1) Appropriations reflected for Teachers' Retirement include appropriations to Retired Teachers' Health Insurance and Retired Teachers Group Life Insurance.
- (2) FY 1998 GPA appropriation includes \$39,226,419 appropriated to the Department of Administrative and Financial Services for the June 1998 subsidy payment.
- (3) FY 2000 GPA includes \$3,783,692 appropriated to and expended in the Hardship Cushion for General Purpose Aid
- (4) 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.
- (5) 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.
- (6) Budgeted through 126th Legislature, 2nd Regular Session. FY 2015 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 ⁽¹⁾	DISPROPORTIONATE TAX BURDEN FUND ⁽²⁾	FUND FOR THE EFFICIENT DELIVERY OF LOCAL AND REGIONAL SERVICES ⁽³⁾	PASSAMAQUODDY SALES TAX FUND ⁽⁴⁾	TOTAL
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 ⁽⁵⁾	\$109,325,098	\$1,332,802	\$0	\$5,151	\$110,663,051
2005 ⁽⁵⁾	\$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 ⁽⁶⁾	\$45,652,990	\$15,413,248	\$0	\$17,607	\$61,083,845

(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") 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.

(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) 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.

(6) Based on budgeted transfers and allocations enacted through 126th Legislature, 2nd Regular Session.

Sources: Office of the State Treasurer, Office of the State Controller, State Accounting System and OFFPR 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
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⁾	\$39,180,113	\$0	\$593,940	\$0	\$0	\$45,556,832
2001	\$4,449,170	\$899,450	\$38,954,930	\$0	\$714,636	\$0	\$0	\$45,018,187
2002	\$4,649,999	\$929,867	\$39,437,563	\$0	\$727,494	\$0	\$0	\$45,744,922
2003	\$4,749,505	\$913,053	\$39,208,268	\$0	\$749,530	\$0	\$0	\$45,620,356
2004	\$5,199,998	\$845,891	\$34,438,633	\$0	\$744,818	\$3,677	\$0	\$41,233,017
2005	\$5,293,383	\$785,298	\$32,283,456	\$0	\$822,824	\$4,466	\$0	\$39,189,427
2006 ⁽⁹⁾	\$241,195	\$0	\$31,237,769	\$0	\$1,040,085	\$5,340	\$0	\$32,524,389
2007	\$5,150,087	\$718,029	\$28,851,167	\$0	\$1,183,791	\$21,811	\$0	\$35,924,885
2008	\$5,473,910	\$663,734	\$27,801,642	\$0	\$1,370,836	\$21,003	\$0	\$35,331,125
2009	\$5,504,778	\$673,548	\$27,637,485	\$0	\$1,001,059	\$21,983	\$8,175,273	\$43,014,127
2010	\$4,964,373	\$1,010,612	\$28,443,803	\$0	\$831,684	\$20,894	\$14,560,435	\$49,831,802
2011	\$4,825,465	\$1,027,607	\$16,157,572	\$0	\$826,929	\$24,797	\$17,271,280	\$40,133,650
2012	\$8,649,998	\$1,043,436	\$23,599,989	\$0	\$758,264	\$22,640	\$19,128,057	\$53,202,384
2013	\$7,870,782	\$1,074,671	\$23,959,252	\$0	\$922,291	\$22,534	\$20,987,876	\$54,837,406
2014	\$7,504,643	\$1,130,279	\$24,927,065	\$0	\$993,000	\$20,716	\$24,250,647	\$58,826,350
2015 ⁽¹⁰⁾	\$7,251,007	\$1,187,723	\$24,711,875	\$0	\$925,000	\$27,457	\$27,115,584	\$61,218,646

- (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. 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 reimbursement for a portion of the revenue loss for the Municipal Business Equipment Tax Exemption or "BETE" Program and the mandate reimbursement costs.
- (8) Amounts represent expenditures below the actual liability as determined by the statute.
- (9) FY 06 reflects delays in reimbursement for veterans ' exemptions and the Tree Growth Tax Law reimbursement.
- (10) Budgeted through 126th 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
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	\$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 ⁽⁵⁾	\$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 ⁽⁶⁾	\$1,500,000	\$0	\$269,000	\$2,907,155	\$400,000	\$364,980	\$46,890	\$24,704	\$5,512,729

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

(6) Budgeted through 126th 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
1996	\$391,066	\$4,681,567	\$0	\$3,355,083	\$0	\$0	\$8,427,716
1997	\$435,289	\$4,206,852	\$0	\$3,633,698	\$0	\$0	\$8,275,839
1998	\$437,962	\$5,157,197	\$0	\$3,773,639	\$0	\$0	\$9,368,798
1999	\$455,108	\$5,237,280	\$0	\$4,586,041	\$200,790	\$2,600	\$10,481,819
2000	\$508,973	\$4,758,766	\$0	\$4,788,844	\$295,040	\$81,428	\$10,433,051
2001	\$492,272	\$4,846,804	\$0	\$5,534,506	\$491,054	\$37,651	\$11,402,287
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 ⁽⁶⁾	\$534,000	\$12,434,363	\$547,613	\$8,380,424	\$260,000	\$0	\$22,156,400

(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 126th Legislature, 2nd Regular 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 ⁽¹⁾	COMMUNITY DEVELOPMENT ⁽²⁾	MISCELLANEOUS	TOTAL
1996	\$0	\$505,785	\$0	\$4,000	\$509,785
1997	\$10,000	\$357,540	\$0	\$8,000	\$375,540
1998	\$15,000	\$403,208	\$0	\$0	\$418,208
1999	\$0	\$156,058	\$0	\$6,500	\$162,558
2000	\$0	\$59,084	\$405,000	\$0	\$464,084
2001	\$0	\$27,849	\$816,188	\$19,820	\$863,857
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	\$84,289	\$802,921	\$0	\$887,210
2013	\$0	\$0	\$1,055,180	\$0	\$1,055,180
2014	\$0	\$0	\$666,209	\$50,000	\$716,209
2015 ⁽³⁾	\$0	\$0	\$1,000,000	\$0	\$1,000,000

(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 126th 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
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	\$1,404,542	\$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 ⁽¹⁾	\$610,893	\$80,000	\$8,000	\$698,893

(1) Budgeted through 126th 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 Householders' Tax Refund	Total "Circuit Breaker" Program			
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	\$53,465,037
2000 (1)	\$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 (2)	\$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	\$24,576	\$66,009,487	\$114,785,735
2010	\$40,851,593	\$0	\$40,851,593	\$20,901	\$58,198,436	\$99,070,930
2011	\$41,449,010	\$0	\$41,449,010	\$15,727	\$55,220,851	\$96,685,588
2012	\$43,411,086	\$0	\$43,411,086	\$12,659	\$52,805,042	\$96,228,787
2013	\$41,841,767	\$0	\$41,841,767	\$5,454	\$48,854,458	\$90,701,678
2014 (3)	\$0	\$0	\$0	\$5,490	\$40,374,677	\$40,380,167
2015 (4)	\$0	\$0	\$0	\$22,000	\$31,080,000	\$31,102,000

- (1) Elderly Householders' Tax Refund program was combined with Maine Residents Property Tax Program beginning in FY 2000.
- (2) FY 2003 BETR expenditures reflect a change in the filing date to August 1st, resulting in a one-time reduction in that fiscal year.
- (3) 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.
- (4) Budgeted amounts through the March 2014 Revenue Forecast and the 2nd Regular Session of the 126th Legislature.