

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
1990	\$60,826,462	\$0	\$0	\$0	\$60,826,462
1991	\$62,254,009	\$0	\$0	\$0	\$62,254,009
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 ⁽⁷⁾	\$104,292,536	\$27,762,307	\$500,000	\$17,607	\$132,572,450
2009 ⁽⁷⁾	\$106,535,331	\$30,164,324	\$500,000	\$17,607	\$137,217,262

- (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.
- (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 budgeted transfers through 123rd Legislature, 1st Regular Session. Passamaquoddy Sales Tax Fund distributions are based on allocations through the 123rd Legislature, 1st Regular Session.

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