



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 summary data in this report 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, 2008 (FY 2008), disbursements to municipalities and counties from the General Fund represented 39.4% of total General Fund revenue. This percentage increases to 41.9% 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. 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 32.9% of its operating revenue back to municipalities and counties. The average annual percent increase in these disbursements from FY 1990 to FY 2009 was 3.6%. On an inflation-adjusted basis that upward trend was 0.7% 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 |
|-----------------------------------|-------------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|-----------------------------------------------|----------------------------------------------|-------------------------------------|-----------------------------------------|--------------------------------------------------------|-----------------|
| 1990 | \$23,158,168 | \$11,402,878 | \$608,815,902 | \$60,826,462 | \$1,896,577 | \$10,064,654 | \$5,746,979 | \$1,740,593 | \$685,966 | \$724,338,179 |
| 1991 | \$23,251,113 | \$16,153,345 | \$611,316,360 | \$62,254,009 | \$2,633,700 | \$22,713,309 | \$5,523,086 | \$1,213,673 | \$751,034 | \$745,809,629 |
| 1992 | \$21,637,814 | \$18,624,423 | \$606,790,845 | \$52,839,137 | \$1,982,173 | \$14,740,715 | \$5,631,942 | \$1,269,703 | \$780,499 | \$724,297,251 |
| 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 | \$5,356,788 | \$6,601,977 | \$1,500,560 | \$756,576,801 |
| 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 | \$754,219,940 | \$89,490,000 | \$6,510,229 | \$12,305,588 | \$9,318,331 | \$418,208 | \$3,308,691 | \$904,506,567 |
| 1999 | \$23,328,134 | \$5,409,604 | \$784,175,113 | \$96,174,000 | \$45,262,019 | \$13,469,829 | \$10,434,872 | \$162,558 | \$2,396,425 | \$980,812,554 |
| 2000 | \$26,392,636 | \$4,928,784 | \$809,193,248 | \$107,116,000 | \$45,556,890 | \$9,586,557 | \$10,293,182 | \$464,084 | \$956,502 | \$1,014,487,883 |
| 2001 | \$25,163,509 | \$4,532,067 | \$863,588,842 | \$109,481,753 | \$45,018,234 | \$15,087,028 | \$11,404,128 | \$863,857 | \$386,394 | \$1,075,525,812 |
| 2002 | \$24,786,543 | \$4,263,079 | \$879,705,792 | \$100,610,139 | \$45,744,947 | \$8,686,698 | \$12,073,867 | \$487,779 | \$224,175 | \$1,076,583,019 |
| 2003 | \$23,872,102 | \$5,025,947 | \$899,980,779 | \$102,311,399 | \$45,620,436 | \$8,731,814 | \$12,203,939 | \$1,032,137 | \$311,543 | \$1,099,090,096 |
| 2004 | \$26,606,248 | \$5,518,412 | \$901,894,267 | \$110,663,051 | \$41,223,017 | \$9,100,439 | \$12,336,364 | \$1,039,918 | \$410,543 | \$1,108,792,259 |
| 2005 | \$24,675,596 | \$5,888,966 | \$923,421,213 | \$117,609,820 | \$39,213,142 | \$11,139,146 | \$13,048,435 | \$393,498 | \$452,907 | \$1,135,842,723 |
| 2006 | \$26,821,628 | \$5,555,973 | \$1,021,939,750 | \$121,386,963 | \$32,524,447 | \$7,768,687 | \$14,064,891 | \$275,962 | \$421,827 | \$1,230,760,128 |
| 2007 | \$27,813,099 | \$6,447,215 | \$1,109,104,329 | \$121,378,821 | \$35,922,885 | \$6,810,408 | \$14,513,660 | \$578,948 | \$1,275,945 | \$1,323,845,310 |
| 2008 | \$27,381,432 | \$7,030,620 | \$1,158,371,269 | \$133,129,210 | \$35,339,536 | \$7,331,377 | \$15,130,563 | \$366,732 | \$2,554,425 | \$1,386,635,164 |
| 2009 (1) | \$26,881,522 | \$5,974,622 | \$1,188,767,449 | \$133,348,285 | \$35,927,223 | \$6,232,628 | \$15,865,931 | \$1,052,000 | \$4,708,555 | \$1,418,758,215 |

(1) Budgeted Amounts through 123rd Legislature, 1st Special Session

Disbursements to Municipalities and Counties

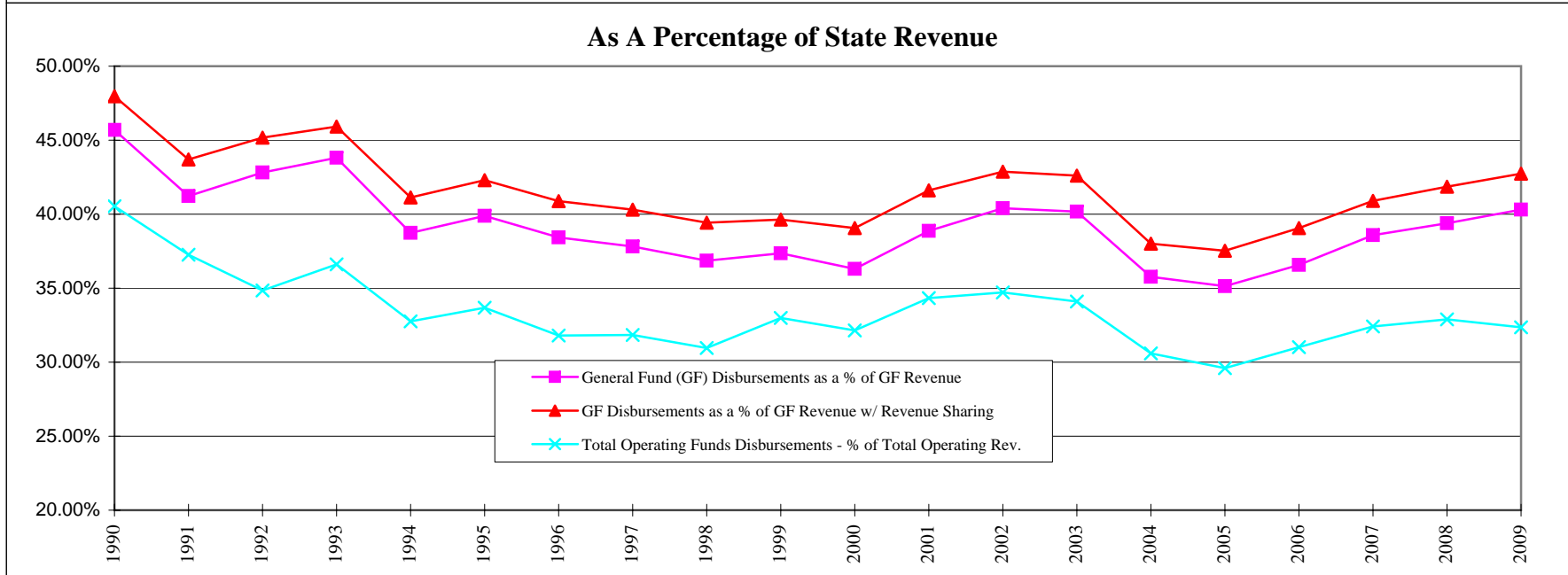
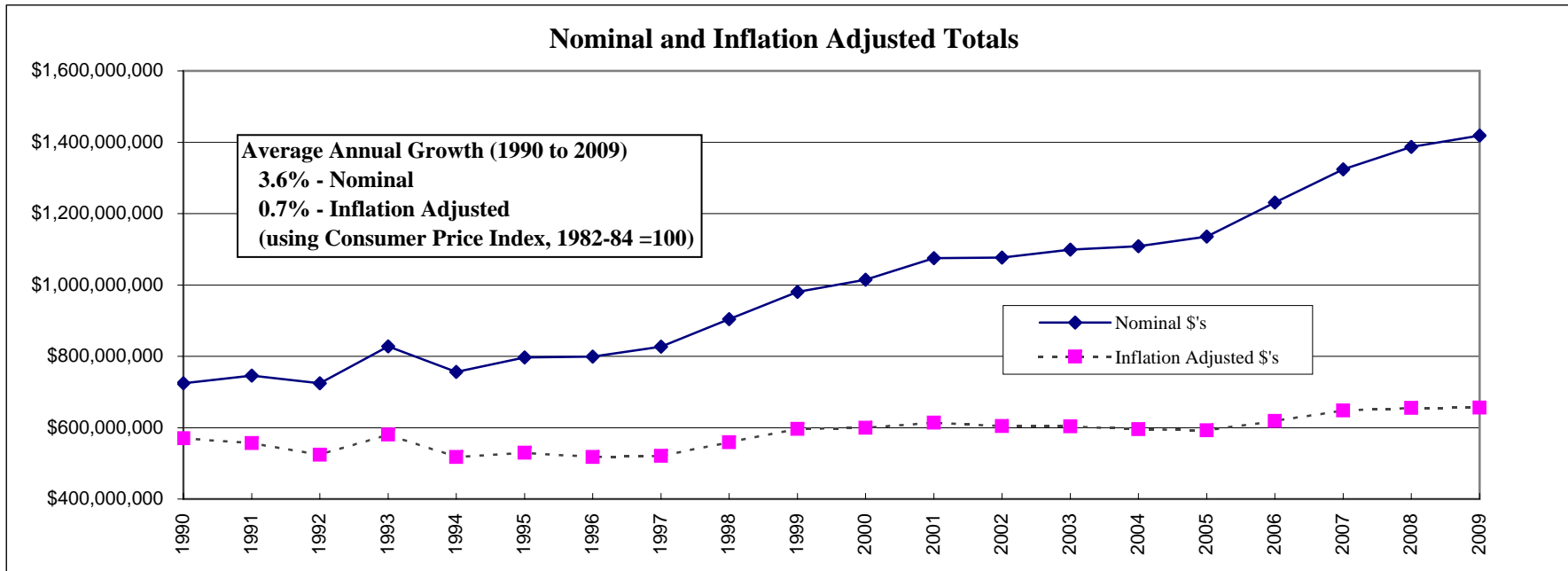


EXHIBIT A
TRANSPORTATION FUNDING

(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 |
|-------------|--------------|---------------------------|---------------------|---------------------------------|----------------------|----------------------|---------------------------|--------------|
| 1990 (1) | \$19,215,827 | \$272,055 | \$42,716 | \$3,028,922 | \$158,541 | \$440,107 | \$0 | \$23,158,168 |
| 1991 (1) | \$19,303,569 | \$387,993 | \$55,366 | \$2,707,173 | \$167,415 | \$629,597 | \$0 | \$23,251,113 |
| 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 | \$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 (2) | \$25,026,270 | \$0 | \$109,877 | \$0 | \$0 | \$1,245,375 | \$500,000 | \$26,881,522 |

(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 123rd Legislature, 1st Special Session.

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

| FISCAL YEAR | GENERAL FUND REIMBURSEMENT | STRIPPER WELL REIMBURSEMENT | TOTAL |
|---------------------|-----------------------------------|------------------------------------|--------------|
| 1990 | \$11,402,878 | \$0 | \$11,402,878 |
| 1991 | \$14,903,348 | \$1,249,997 | \$16,153,345 |
| 1992 | \$17,424,463 | \$1,199,960 | \$18,624,423 |
| 1993 | \$8,573,461 | \$1,999,987 | \$10,573,448 |
| 1994 | \$8,240,793 | \$249,971 | \$8,490,764 |
| 1995 | \$6,076,119 | \$200,000 | \$6,276,119 |
| 1996 | \$5,804,939 | \$0 | \$5,804,939 |
| 1997 | \$5,723,080 | \$60,000 | \$5,783,080 |
| 1998 | \$5,382,153 | \$140,028 | \$5,522,181 |
| 1999 | \$5,409,604 | \$0 | \$5,409,604 |
| 2000 | \$4,928,784 | \$0 | \$4,928,784 |
| 2001 | \$4,532,067 | \$0 | \$4,532,067 |
| 2002 | \$4,263,079 | \$0 | \$4,263,079 |
| 2003 | \$5,025,947 | \$0 | \$5,025,947 |
| 2004 | \$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 ⁽¹⁾ | \$5,974,622 | \$0 | \$5,974,622 |

(1) Budgeted through 123rd Legislature, 1st Special 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 | | | | | | |
| 1990 | \$475,471,927 | \$475,851,126 | \$116,799,187 | \$0 | \$3,379,330 | \$7,205,834 | \$5,580,425 | \$608,815,902 |
| 1991 (2) | \$482,735,768 | \$487,108,393 | \$111,704,930 | \$0 | \$3,999,658 | \$6,003,382 | \$2,499,997 | \$611,316,360 |
| 1992 | \$511,125,568 | \$512,953,097 | \$85,708,221 | \$0 | \$3,800,025 | \$3,835,349 | \$494,153 | \$606,790,845 |
| 1993 (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 | \$3,272,182 | \$0 | \$754,219,940 |
| 1999 | \$593,048,207 | \$591,171,582 | \$161,328,194 | \$19,575,000 | \$3,754,923 | \$8,345,414 | \$0 | \$784,175,113 |
| 2000 (7) | \$625,785,284 | \$624,751,951 | \$153,641,283 | \$23,420,315 | \$3,942,671 | \$3,437,028 | \$0 | \$809,193,248 |
| 2001 | \$664,131,846 | \$664,478,485 | \$162,620,983 | \$28,000,000 | \$4,139,803 | \$4,349,571 | \$0 | \$863,588,842 |
| 2002 | \$708,663,172 | \$702,469,605 | \$168,214,621 | \$0 | \$4,388,191 | \$4,633,375 | \$0 | \$879,705,792 |
| 2003 (8) | \$713,493,588 | \$711,165,537 | \$179,899,248 | \$0 | \$4,563,721 | \$4,352,273 | \$0 | \$899,980,779 |
| 2004 (8) | \$727,087,545 | \$722,981,043 | \$170,014,497 | \$0 | \$4,651,485 | \$4,247,242 | \$0 | \$901,894,267 |
| 2005 | \$734,536,621 | \$732,537,776 | \$181,698,128 | \$0 | \$4,670,601 | \$4,514,708 | \$0 | \$923,421,213 |
| 2006 (9) | \$836,115,966 | \$823,420,313 | \$190,368,396 | \$0 | \$4,949,971 | \$3,201,070 | \$0 | \$1,021,939,750 |
| 2007 | \$914,098,222 | \$895,010,700 | \$205,443,716 | \$0 | \$5,211,521 | \$3,438,392 | \$0 | \$1,109,104,329 |
| 2008 | \$971,958,385 | \$954,353,096 | \$196,871,807 | \$0 | \$5,633,006 | \$1,513,360 | \$0 | \$1,158,371,269 |
| 2009 (10) | \$983,537,536 | \$983,537,536 | \$198,894,740 | \$0 | \$4,631,440 | \$1,703,733 | \$0 | \$1,188,767,449 |

- (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 allocation of \$15.0 million from sale of a portion of Interstate 95 to Maine Turnpike Authority.
- (5) FY 1995 GPA includes allocation of \$1.0 million from sale of a portion of Interstate 95 to Maine Turnpike Authority and \$2.3 million from Long Falls Dam
- (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 and FY 2004 appropriations 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) FY 2009 budgeted through 123rd Legislature, 1st Special Session. FY 2009 expenditures reflect total appropriations to GPA and may include funds to support K-12 public education but not distributed to municipalities.

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 | \$104,291,134 | \$28,716,146 | \$116,779 | \$5,151 | \$133,129,210 |
| 2009 ⁽⁷⁾ | \$107,267,272 | \$26,063,406 | \$0 | \$17,607 | \$133,348,285 |

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

Sources: Office of the State Treasurer; Office of the State Controller, MFASIS 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 |
|----------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------------|--------------|
| 1990 | \$1,647,079 | \$249,498 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,896,577 |
| 1991 | \$2,146,200 ⁽⁸⁾ | \$487,500 ⁽⁸⁾ | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,633,700 |
| 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 ⁽¹¹⁾ | \$5,550,000 | \$758,303 | \$28,306,305 | \$0 | \$1,264,050 | \$28,565 | \$20,000 | \$35,927,223 |

- (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 I (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) Mandate cost reimbursement for the Municipal Business Equipment Tax Reimbursement or "BETE" Program. BETE program costs are included in Appendix A.
- (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 123rd Legislature, 1st Special 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 |
|---------------------|------------------------------------------|----------------------------------------|-----------------------------------------|---------------------------------|--------------------------------|---------------------------|------------------------------------|---------------------------|--------------|
| 1990 | \$8,627,933 | \$0 | \$201,715 | \$390,029 | \$382,928 | \$416,259 | \$38,040 | \$7,750 | \$10,064,654 |
| 1991 | \$18,713,144 | \$2,904,077 | \$213,545 | \$387,347 | \$359,130 | \$82,789 | \$45,527 | \$7,750 | \$22,713,309 |
| 1992 | \$10,366,482 | \$2,846,488 | \$260,836 | \$476,965 | \$342,402 | \$398,310 | \$49,232 | \$0 | \$14,740,715 |
| 1993 | \$24,236,021 | \$514,866 | \$259,520 | \$580,386 | \$335,070 | \$45,524 | \$123,463 | \$15,457 | \$26,110,307 |
| 1994 | \$10,734,012 | \$1,981,215 | \$281,936 | \$640,530 | \$339,282 | \$70,224 | \$50,120 | \$7,585 | \$14,104,904 |
| 1995 | \$26,999,581 | \$1,453,518 | \$299,860 | \$684,925 | \$366,234 | \$268,621 | \$51,100 | \$7,783 | \$30,131,622 |
| 1996 | \$21,132,474 | \$934,055 | \$318,620 | \$928,804 | \$415,044 | \$293,893 | \$50,480 | \$7,712 | \$24,081,082 |
| 1997 | \$17,953,558 | \$368,853 | \$286,933 | \$1,002,388 | \$409,710 | \$312,975 | \$50,186 | \$17,633 | \$20,402,236 |
| 1998 | \$9,810,582 | \$31,895 | \$298,640 | \$1,162,909 | \$419,607 | \$520,026 | \$51,923 | \$10,006 | \$12,305,588 |
| 1999 | \$10,838,570 | \$114,699 | \$352,056 | \$1,153,355 | \$401,907 | \$541,281 | \$57,623 | \$10,338 | \$13,469,829 |
| 2000 | \$6,665,999 | \$262,425 | \$344,019 | \$1,505,619 | \$401,459 | \$344,317 | \$52,184 | \$10,536 | \$9,586,558 |
| 2001 | \$12,802,746 | \$30,656 | \$313,320 | \$1,300,925 | \$426,046 | \$182,741 | \$18,540 | \$12,054 | \$15,087,028 |
| 2002 | \$5,967,607 | \$238,527 | \$344,111 | \$1,470,497 | \$475,499 | \$124,212 | \$54,204 | \$12,041 | \$8,686,698 |
| 2003 | \$5,843,572 | \$111,465 | \$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 ⁽⁴⁾ | \$2,000,000 | \$113,495 | \$250,000 | \$2,758,651 | \$400,000 | \$652,300 | \$47,278 | \$10,904 | \$6,232,628 |

(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) Budgeted through 123rd Legislature, 1st Special Session.

EXHIBIT G CRIMINAL JUSTICE FUNDING

(Actual Expenditures Except Where Noted)

| FISCAL YEAR | SURCHARGE FUND ⁽¹⁾ | COMMUNITY BASED CORRECTIONS ⁽²⁾ | DISTRICT ATTORNEY'S SALARIES ⁽³⁾ | LAW ENFORCEMENT AGENCY REIMBURSEMENTS ⁽⁴⁾ | TOBACCO FINES ⁽⁵⁾ | TOTAL |
|---------------------|-------------------------------|--------------------------------------------|---------------------------------------------|------------------------------------------------------|------------------------------|--------------|
| 1990 | \$367,688 | \$3,046,204 | \$2,333,087 | \$0 | \$0 | \$5,746,979 |
| 1991 | \$423,575 | \$2,810,226 | \$2,289,285 | \$0 | \$0 | \$5,523,086 |
| 1992 | \$398,129 | \$2,492,396 | \$2,741,416 | \$0 | \$0 | \$5,631,941 |
| 1993 | \$381,680 | \$2,174,710 | \$2,582,502 | \$0 | \$0 | \$5,138,892 |
| 1994 | \$351,095 | \$2,282,761 | \$2,641,963 | \$0 | \$0 | \$5,275,819 |
| 1995 | \$365,859 | \$2,264,830 | \$3,022,401 | \$0 | \$0 | \$5,653,090 |
| 1996 | \$391,066 | \$4,681,567 | \$3,355,083 | \$0 | \$0 | \$8,427,716 |
| 1997 | \$435,289 | \$4,206,852 | \$3,618,770 | \$0 | \$0 | \$8,260,911 |
| 1998 | \$437,962 | \$5,157,197 | \$3,723,172 | \$0 | \$0 | \$9,318,331 |
| 1999 | \$455,108 | \$5,237,280 | \$4,537,980 | \$201,904 | \$2,600 | \$10,434,872 |
| 2000 | \$508,973 | \$4,758,766 | \$4,647,213 | \$296,802 | \$81,428 | \$10,293,182 |
| 2001 | \$492,272 | \$4,846,804 | \$5,534,506 | \$492,895 | \$37,651 | \$11,404,128 |
| 2002 | \$497,404 | \$4,967,974 | \$5,977,562 | \$584,517 | \$46,410 | \$12,073,867 |
| 2003 | \$498,688 | \$5,161,187 | \$6,090,239 | \$453,825 | \$0 | \$12,203,939 |
| 2004 | \$603,925 | \$5,226,469 | \$6,097,492 | \$408,478 | \$0 | \$12,336,364 |
| 2005 | \$398,664 | \$5,538,349 | \$6,650,752 | \$460,670 | \$0 | \$13,048,435 |
| 2006 | \$785,922 | \$5,409,071 | \$7,460,077 | \$409,821 | \$0 | \$14,064,891 |
| 2007 | \$697,791 | \$5,774,929 | \$7,633,915 | \$407,025 | \$0 | \$14,513,661 |
| 2008 | \$724,972 | \$5,903,648 | \$8,087,583 | \$414,360 | \$0 | \$15,130,563 |
| 2009 ⁽⁶⁾ | \$743,991 | \$5,908,578 | \$8,304,707 | \$908,655 | \$0 | \$15,865,931 |

(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 123rd Legislature, 1st Special 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⁾ | JOB BOND | MISCELLANEOUS | TOTAL |
|---------------------|--------------------------|----------------------|-----------------------------|---------------------------------------------------|---------------------------------------------|-----------------|----------------------|--------------|
| 1990 | \$747,942 | \$5,000 | \$20,000 | \$0 | \$967,651 | \$0 | \$0 | \$1,740,593 |
| 1991 | \$1,141,557 | \$27,116 | \$45,000 | \$0 | \$0 | \$0 | \$0 | \$1,213,673 |
| 1992 | \$1,204,620 | \$20,083 | \$45,000 | \$0 | \$0 | \$0 | \$0 | \$1,269,703 |
| 1993 | \$844,475 | \$9,957 | \$0 | \$400,000 | \$0 | \$20,867,921 | \$0 | \$22,122,353 |
| 1994 | \$0 | \$0 | \$0 | \$357,946 | \$0 | \$6,244,031 | \$0 | \$6,601,977 |
| 1995 | \$0 | \$0 | \$0 | \$537,830 | \$0 | \$0 | \$0 | \$537,830 |
| 1996 | \$0 | \$0 | \$0 | \$505,785 | \$0 | \$0 | \$4,000 | \$509,785 |
| 1997 | \$0 | \$0 | \$10,000 | \$357,540 | \$0 | \$0 | \$8,000 | \$375,540 |
| 1998 | \$0 | \$0 | \$15,000 | \$403,208 | \$0 | \$0 | \$0 | \$418,208 |
| 1999 | \$0 | \$0 | \$0 | \$156,058 | \$0 | \$0 | \$6,500 | \$162,558 |
| 2000 | \$0 | \$0 | \$0 | \$59,084 | \$405,000 | \$0 | \$0 | \$464,084 |
| 2001 | \$0 | \$0 | \$0 | \$27,849 | \$816,188 | \$0 | \$19,820 | \$863,857 |
| 2002 | \$0 | \$0 | \$0 | \$158,958 | \$262,312 | \$0 | \$66,509 | \$487,779 |
| 2003 | \$0 | \$0 | \$0 | \$233,092 | \$502,500 | \$0 | \$296,545 | \$1,032,137 |
| 2004 | \$0 | \$0 | \$0 | \$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 ⁽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 123rd Legislature, 1st Special 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 |
|---------------------|----------------------------|--------------------------------------------|----------------------------------------|---------------|
| 1990 | \$565,910 | \$56,000 | \$64,056 | \$685,966 |
| 1991 | \$622,761 | \$87,255 | \$41,018 | \$751,034 |
| 1992 | \$574,506 | \$108,842 | \$97,151 | \$780,499 |
| 1993 | \$1,176,336 | \$78,573 | \$98,578 | \$1,353,487 |
| 1994 | \$1,183,321 | \$192,619 | \$124,620 | \$1,500,560 |
| 1995 | \$222,756 | \$163,008 | \$81,196 | \$466,960 |
| 1996 | \$118,023 | \$177,408 | \$96,515 | \$391,946 |
| 1997 | \$785,309 | \$179,766 | \$122,024 | \$1,087,099 |
| 1998 | \$3,076,923 | \$151,338 | \$80,430 | \$3,308,691 |
| 1999 | \$2,258,562 | \$127,802 | \$10,061 | \$2,396,425 |
| 2000 | \$732,463 | \$224,039 | \$0 | \$956,502 |
| 2001 | \$123,060 | \$263,334 | \$0 | \$386,394 |
| 2002 | \$27,091 | \$197,084 | \$0 | \$224,175 |
| 2003 | \$84,171 | \$227,372 | \$0 | \$311,543 |
| 2004 | \$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 ⁽¹⁾ | \$4,100,000 | \$608,555 | \$0 | \$4,708,555 |

⁽¹⁾ Budgeted through 123rd Legislature, 1st Special 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 | Municipal Business Equipment Tax Reimbursement or "BETE" Program | Total Property Tax Assistance for Individuals and Businesses |
|-------------|--------------------------------------|-----------------------------------------------|-----------------------------------|-------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------|
| | Maine Residents Property Tax Program | Elderly Household's Tax Refund ⁽¹⁾ | "Circuit Breaker" Program - Total | | | | |
| 1990 (2) | \$11,905,037 | \$7,421,829 | \$19,326,866 | \$4,947 | \$0 | \$0 | \$19,331,813 |
| 1991 (2) | \$12,028,543 | \$7,377,684 | \$19,406,227 | \$81,730 | \$0 | \$0 | \$19,487,957 |
| 1992 (2) | \$13,706,125 | \$7,489,178 | \$21,195,303 | \$130,377 | \$0 | \$0 | \$21,325,680 |
| 1993 (2) | \$15,217,495 | \$8,049,043 | \$23,266,538 | \$98,194 | \$0 | \$0 | \$23,364,732 |
| 1994 | \$5,630,379 | \$5,608,325 | \$11,238,704 | \$118,097 | \$0 | \$0 | \$11,356,800 |
| 1995 | \$5,512,892 | \$5,667,977 | \$11,180,869 | \$104,413 | \$0 | \$0 | \$11,285,282 |
| 1996 | \$9,641,512 | \$4,734,872 | \$14,376,384 | \$93,845 | \$0 | \$0 | \$14,470,230 |
| 1997 | \$10,029,527 | \$4,818,786 | \$14,848,313 | \$84,661 | \$4,710,377 | \$0 | \$19,643,351 |
| 1998 | \$15,394,545 | \$5,085,801 | \$20,480,346 | \$76,246 | \$19,002,250 | \$0 | \$39,558,842 |
| 1999 | \$17,837,705 | \$4,819,832 | \$22,657,537 | \$55,661 | \$30,751,838 | \$0 | \$53,465,036 |
| 2000 | \$22,018,690 | \$0 | \$22,018,690 | \$50,260 | \$41,534,746 | \$0 | \$63,603,696 |
| 2001 | \$21,554,415 | \$0 | \$21,554,415 | \$43,373 | \$51,520,163 | \$0 | \$73,117,951 |
| 2002 | \$20,674,493 | \$0 | \$20,674,493 | \$41,835 | \$52,512,867 | \$0 | \$73,229,194 |
| 2003 (3) | \$21,634,010 | \$0 | \$21,634,010 | \$40,155 | \$12,881,066 | \$0 | \$34,555,231 |
| 2004 | \$23,281,806 | \$0 | \$23,281,806 | \$38,872 | \$65,080,850 | \$0 | \$88,401,529 |
| 2005 | \$26,030,227 | \$0 | \$26,030,227 | \$26,245 | \$74,694,637 | \$0 | \$100,751,109 |
| 2006 | \$42,796,070 | \$0 | \$42,796,070 | \$27,931 | \$67,065,810 | \$0 | \$109,889,811 |
| 2007 | \$44,440,759 | \$0 | \$44,440,759 | \$30,282 | \$66,553,092 | \$0 | \$111,024,133 |
| 2008 | \$46,689,380 | \$0 | \$46,689,380 | \$5,641 | \$67,875,376 | \$0 | \$114,570,397 |
| 2009 (4) | \$47,573,249 | \$0 | \$47,573,249 | \$29,000 | \$69,059,334 | \$11,373,516 | \$128,035,099 |

(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 123rd Legislature, 1st Special Session. Circuit Breaker, BETR and BETE revenue amounts do not reflect a deduction for State-Municipal Revenue Sharing