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# STATISTICAL SECTION

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**STATE OF MAINE**  
**STATISTICAL SECTION NARRATIVE AND**  
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This part of the State of Maine's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the State's overall financial health.

**Financial Trends**

These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time. Fund perspective schedules are presented for the last ten years. Schedules included are:

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**STATE OF MAINE**  
**NET POSITION BY ACTIVITIES**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Primary Government</b>				
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 3,559,387	\$ 3,580,547	\$ 3,501,237	\$ 3,435,465
Restricted	176,632	134,705	125,429	132,972
Unrestricted	<u>(3,155,124)</u>	<u>(3,491,939)</u>	<u>(3,748,147)</u>	<u>(1,906,492)</u>
Total Governmental Activities Net Position	<u>\$ 580,895</u>	<u>\$ 223,313</u>	<u>\$ (121,481)</u>	<u>\$ 1,661,945</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 32,690	\$ 33,521	\$ 35,402	\$ 38,658
Restricted	513,319	471,256	429,124	398,342
Unrestricted	<u>(15,719)</u>	<u>(32,080)</u>	<u>(32,750)</u>	<u>(23,819)</u>
Total Business-Type Activities Net Position	<u>\$ 530,290</u>	<u>\$ 472,697</u>	<u>\$ 431,776</u>	<u>\$ 413,181</u>
<b>Total Primary Government</b>				
Net Investment in Capital Assets	\$ 3,592,077	\$ 3,614,068	\$ 3,536,639	\$ 3,474,123
Restricted	689,951	605,961	554,553	531,314
Unrestricted	<u>(3,170,843)</u>	<u>(3,524,019)</u>	<u>(3,780,897)</u>	<u>(1,930,311)</u>
Total Primary Government Activities Net Position	<u>\$ 1,111,185</u>	<u>\$ 696,010</u>	<u>\$ 310,295</u>	<u>\$ 2,075,126</u>

The methodology of calculating infrastructure capital assets changed in 2014.

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Accrual basis of accounting.

**SCHEDULE 1**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 3,362,340	\$ 3,326,722	\$ 3,262,047	\$ 4,408,377	\$ 4,165,760	\$ 3,945,510
215,520	168,085	403,837	398,122	376,044	383,576
<u>(2,232,749)</u>	<u>(2,616,106)</u>	<u>(464,311)</u>	<u>(514,820)</u>	<u>(324,465)</u>	<u>(346,646)</u>
<u>\$ 1,345,111</u>	<u>\$ 878,701</u>	<u>\$ 3,201,573</u>	<u>\$ 4,291,679</u>	<u>\$ 4,217,339</u>	<u>\$ 3,982,440</u>
\$ 42,658	\$ 44,462	\$ 55,340	\$ 152,763	\$ 146,357	\$ 97,635
366,766	331,799	321,112	295,632	300,287	320,648
<u>(35,942)</u>	<u>(25,148)</u>	<u>2,860</u>	<u>675</u>	<u>(6,623)</u>	<u>(35,010)</u>
<u>\$ 373,482</u>	<u>\$ 351,113</u>	<u>\$ 379,312</u>	<u>\$ 449,070</u>	<u>\$ 440,021</u>	<u>\$ 383,273</u>
\$ 3,404,998	\$ 3,371,184	\$ 3,317,387	\$ 4,561,140	\$ 4,312,117	\$ 4,043,145
582,286	499,884	724,949	693,754	676,331	704,224
<u>(2,268,691)</u>	<u>(2,641,254)</u>	<u>(461,451)</u>	<u>(514,145)</u>	<u>(331,088)</u>	<u>(381,656)</u>
<u>\$ 1,718,593</u>	<u>\$ 1,229,814</u>	<u>\$ 3,580,885</u>	<u>\$ 4,740,749</u>	<u>\$ 4,657,360</u>	<u>\$ 4,365,713</u>

**STATE OF MAINE**  
**CHANGES IN NET POSITION BY ACTIVITIES**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Expenses</b>				
Governmental Activities				
Governmental Support & Operations	\$ 475,715	\$ 432,870	\$ 354,421	\$ 477,351
Arts, Heritage & Cultural Enrichment	12,447	11,821	12,813	10,815
Business Licensing & Regulation	60,616	67,030	66,006	51,207
Economic Development & Workforce Training	168,963	185,166	180,006	169,201
Education	1,845,272	1,774,309	1,804,804	1,614,477
Health & Human Services	4,054,201	3,804,516	3,774,348	3,587,573
Justice & Protection	484,735	433,728	493,427	412,088
Natural Resources Development & Protection	232,368	218,375	236,928	207,610
Transportation, Safety & Development	613,171	627,901	664,921	590,437
Interest Expense	51,140	51,788	38,992	44,822
Total Governmental Activities	<u>7,998,628</u>	<u>7,607,504</u>	<u>7,626,666</u>	<u>7,165,581</u>
Business-Type Activities				
Employment Security	82,683	83,159	96,075	110,912
Alcoholic Beverages	144,600	137,426	131,192	120,373
Lottery	242,619	230,678	214,670	217,556
Transportation	-	-	-	-
Ferry Services	13,632	12,950	12,271	12,782
Military Equipment Maintenance	1,104	10,895	3,858	11,610
Consolidated Emergency Communications	5,950	6,952	6,489	5,530
Other	1,426	1,593	1,821	1,660
Total Business-Type Activities	<u>492,014</u>	<u>483,653</u>	<u>466,376</u>	<u>480,423</u>
Total Primary Government Expenses	<u>\$ 8,490,642</u>	<u>\$ 8,091,157</u>	<u>\$ 8,093,042</u>	<u>\$ 7,646,004</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
Governmental Support & Operations	\$ 114,597	\$ 93,862	\$ 90,906	\$ 91,136
Arts, Heritage & Cultural Enrichment	1,131	876	845	890
Business Licensing & Regulation	70,383	81,866	73,430	74,634
Economic Development & Workforce Training	8,625	6,286	8,658	10,934
Education	34,859	36,221	37,278	38,691
Health & Human Services	9,058	13,673	14,687	17,553
Justice & Protection	87,266	86,995	86,744	87,183
Natural Resources Development & Protection	98,042	99,351	93,304	92,054
Transportation, Safety & Development	147,671	145,090	178,018	159,659
Operating Grants and Contributions	<u>3,074,939</u>	<u>3,002,173</u>	<u>2,966,809</u>	<u>2,875,849</u>
Total Governmental Activities Program Revenues	<u>3,646,571</u>	<u>3,566,393</u>	<u>3,550,679</u>	<u>3,448,583</u>
Business-Type Activities				
Employment Security	117,507	116,053	118,207	137,593
Alcoholic Beverages	202,930	189,263	177,184	166,752
Lottery	304,322	293,759	274,902	278,454
Transportation	-	-	-	-
Ferry Services	5,230	5,056	4,599	4,138
Military Equipment Maintenance	2,730	11,228	5,088	6,139
Consolidated Emergency Communications	6,677	6,278	6,406	5,857
Other	1,975	2,047	2,233	2,785
Operating Grants and Contributions	<u>10,921</u>	<u>9,510</u>	<u>8,714</u>	<u>7,948</u>
Total Business-Type Activities Program Revenues	<u>\$ 652,292</u>	<u>\$ 633,194</u>	<u>\$ 597,333</u>	<u>\$ 609,666</u>
<b>Net (expense)/revenue</b>				
Governmental Activities	(4,352,057)	(4,041,111)	(4,075,987)	(3,716,998)
Business-Type Activities	<u>160,278</u>	<u>149,541</u>	<u>130,957</u>	<u>129,243</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (4,191,779)</u>	<u>\$ (3,891,570)</u>	<u>\$ (3,945,030)</u>	<u>\$ (3,587,755)</u>

**SCHEDULE 2**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 357,029	\$ 377,269	\$ 428,001	\$ 456,622	\$ 448,917	\$ 445,972
11,457	11,401	10,538	11,507	11,807	11,761
67,348	73,016	63,406	68,697	69,288	74,243
169,192	175,338	240,485	302,614	374,473	400,166
1,543,947	1,676,908	1,581,556	1,610,095	1,706,305	1,752,041
3,595,418	3,669,552	3,657,573	3,750,402	3,522,341	3,511,572
412,718	410,641	401,656	401,740	415,450	412,263
205,334	208,970	201,979	208,463	204,379	196,780
553,321	524,024	384,852	376,689	371,374	327,536
50,639	47,271	46,541	45,551	43,202	48,594
<u>6,966,403</u>	<u>7,174,390</u>	<u>7,016,587</u>	<u>7,232,380</u>	<u>7,167,536</u>	<u>7,180,928</u>
129,697	159,058	169,334	187,703	203,693	235,301
111,265	19	-	-	-	1
200,457	180,087	176,094	176,837	167,956	166,721
-	-	-	9,310	11,082	8,173
12,338	11,849	12,030	11,458	12,711	10,817
9,342	11,466	36,971	35,058	44,765	45,004
5,818	5,810	5,414	5,841	5,775	6,450
3,015	28,593	57,998	58,523	49,802	54,251
<u>471,932</u>	<u>396,882</u>	<u>457,841</u>	<u>484,730</u>	<u>495,784</u>	<u>526,718</u>
<u>\$ 7,438,335</u>	<u>\$ 7,571,272</u>	<u>\$ 7,474,428</u>	<u>\$ 7,717,110</u>	<u>\$ 7,663,320</u>	<u>\$ 7,707,646</u>
\$ 99,959	\$ 96,712	\$ 89,374	\$ 80,534	\$ 105,851	\$ 106,164
955	1,315	869	1,006	749	1,075
69,790	74,799	69,196	75,633	57,772	71,592
7,863	7,410	7,910	7,175	5,972	6,846
37,016	37,467	26,098	6,897	4,470	7,487
15,988	11,953	18,801	20,018	18,252	11,844
80,028	82,347	83,173	86,583	83,093	88,166
95,922	88,035	93,531	93,991	102,084	95,318
131,936	128,635	119,087	116,995	110,401	103,759
2,817,929	2,831,956	3,047,714	3,160,241	3,355,823	3,525,858
<u>3,357,386</u>	<u>3,360,629</u>	<u>3,555,753</u>	<u>3,649,073</u>	<u>3,844,467</u>	<u>4,018,109</u>
157,623	163,352	188,833	176,645	173,416	127,438
157,369	12,539	12,533	12,532	12,533	12,528
254,883	232,420	229,565	231,015	218,081	219,966
-	-	-	4,692	4,182	1,929
4,831	4,912	4,584	4,695	4,649	4,951
5,315	10,102	35,814	35,104	42,473	49,487
5,405	5,773	5,787	4,566	7,305	6,088
2,119	28,049	66,810	71,675	72,710	66,647
7,383	7,036	7,032	7,823	11,253	44,629
<u>\$ 594,928</u>	<u>\$ 464,183</u>	<u>\$ 550,958</u>	<u>\$ 548,747</u>	<u>\$ 546,602</u>	<u>\$ 533,663</u>
(3,609,017)	(3,813,761)	(3,460,834)	(3,583,307)	(3,323,069)	(3,162,819)
122,996	67,301	93,117	64,017	50,818	6,945
<u>\$ (3,486,021)</u>	<u>\$ (3,746,460)</u>	<u>\$ (3,367,717)</u>	<u>\$ (3,519,290)</u>	<u>\$ (3,272,251)</u>	<u>\$ (3,155,874)</u>

**STATE OF MAINE**  
**CHANGES IN NET POSITION BY ACTIVITIES**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Taxes				
Corporate <sup>1</sup>	\$ 262,459	\$ 187,519	\$ 184,599	\$ 108,395
Individual Income	1,712,301	1,628,709	1,579,511	1,534,620
Fuel	253,924	249,927	253,176	245,299
Property	69,902	66,226	62,979	58,450
Sales & Use	1,654,643	1,573,544	1,493,728	1,437,916
Other <sup>1</sup>	398,129	377,966	370,998	382,191
Unrestricted Investment Earnings	46,306	26,621	22,003	7,335
Miscellaneous Income	88,991	99,208	69,515	85,948
Loss on Assets Held for Sale	-	-	-	-
Tobacco Settlement	88,261	67,565	52,267	52,083
Special Items	-	-	-	-
Transfers - Internal Activities	112,833	108,620	93,845	100,879
Total Governmental Activities	<u>4,687,749</u>	<u>4,385,905</u>	<u>4,182,621</u>	<u>4,013,116</u>
Business-Type Activities				
Gain (Loss) on State of Assets	(5,613)	-	-	-
Miscellaneous Income	-	-	-	-
Special Items	15,761	-	895	11,335
Transfers - Internal Activities	(112,833)	(108,620)	(93,845)	(100,879)
Total Business-Type Activities	<u>(102,685)</u>	<u>(108,620)</u>	<u>(92,950)</u>	<u>(89,544)</u>
Total Primary Government	<u>4,585,064</u>	<u>4,277,285</u>	<u>4,089,671</u>	<u>3,923,572</u>
<b>Change in Net Position</b>				
Governmental Activities	335,692	344,794	106,634	296,118
Business-Type Activities	57,593	40,921	38,007	39,699
Total Primary Government	<u>\$ 393,285</u>	<u>\$ 385,715</u>	<u>\$ 144,641</u>	<u>\$ 335,817</u>

<sup>1</sup> Realignment of corporate and other taxes occurred in 2014

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Accrual basis of accounting.

**SCHEDULE 2 (CONTINUED)**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 196,586	\$ 194,770	\$ 294,333	\$ 334,818	\$ 310,693	\$ 282,998
1,553,043	1,399,238	1,508,024	1,459,039	1,455,959	1,297,568
247,900	237,439	235,112	245,815	241,710	240,734
54,276	51,684	49,444	45,902	45,882	46,627
1,351,498	1,257,376	1,140,645	1,113,952	1,097,900	1,066,957
390,185	383,026	313,154	273,062	283,715	258,775
7,826	19,950	10,288	2,543	17,051	12,378
96,578	118,043	100,329	76,360	107,017	92,536
-	(53)	-	-	-	-
48,059	57,749	50,723	51,188	48,554	51,601
28,849	48,861	92,401	-	(36,931)	(11,728)
<u>100,627</u>	<u>193,192</u>	<u>54,916</u>	<u>54,968</u>	<u>(13,016)</u>	<u>37,279</u>
<u>4,075,427</u>	<u>3,961,275</u>	<u>3,849,369</u>	<u>3,657,647</u>	<u>3,558,534</u>	<u>3,375,725</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	(48,861)	(108,288)	-	(7,086)	-
<u>(100,627)</u>	<u>(193,192)</u>	<u>(54,916)</u>	<u>(54,968)</u>	<u>13,016</u>	<u>(37,279)</u>
<u>(100,627)</u>	<u>(242,053)</u>	<u>(163,204)</u>	<u>(54,968)</u>	<u>5,930</u>	<u>(37,279)</u>
<u>3,974,800</u>	<u>3,719,222</u>	<u>3,686,165</u>	<u>3,602,679</u>	<u>3,564,464</u>	<u>3,338,446</u>
466,410	147,514	388,535	74,340	235,465	212,906
<u>22,369</u>	<u>(174,752)</u>	<u>(70,087)</u>	<u>9,049</u>	<u>56,748</u>	<u>(30,334)</u>
<u>\$ 488,779</u>	<u>\$ (27,238)</u>	<u>\$ 318,448</u>	<u>\$ 83,389</u>	<u>\$ 292,213</u>	<u>\$ 182,572</u>

**STATE OF MAINE**  
**FUND BALANCES, GOVERNMENTAL FUNDS**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Nonspendable:				
Permanent Fund Principal	\$ -	\$ -	\$ -	\$ -
Inventories and Prepaid Items	4,086	3,172	3,059	2,665
Restricted	4,113	16,449	14,133	12,865
Committed	234	23,978	10,064	64,959
Assigned	121,907	118,986	87,085	-
Unassigned	237,147	169,674	59,083	(35,155)
Total General Fund	<u>\$ 367,487</u>	<u>\$ 332,259</u>	<u>\$ 173,424</u>	<u>\$ 45,334</u>
All Other Governmental Funds:				
Nonspendable:				
Permanent Fund Principal	\$ 55,886	\$ 30,466	\$ 27,765	\$ 24,402
Inventories and Prepaid Items	3,757	610	622	698
Restricted	793,007	613,348	640,464	621,981
Committed	140,399	101,969	76,629	65,957
Assigned	95,683	49,985	47,111	61,144
Unassigned (Deficit)	-	(52,298)	-	-
Total All Other Governmental Funds:	<u>\$ 1,088,732</u>	<u>\$ 744,080</u>	<u>\$ 792,591</u>	<u>\$ 774,182</u>
Total Governmental Fund Balances	<u>\$ 1,456,219</u>	<u>\$ 1,076,339</u>	<u>\$ 966,015</u>	<u>\$ 819,516</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Total All Other Governmental Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Governmental Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SOURCE: State of Maine Comprehensive Annual Financial Reporting System.

Modified accrual basis of accounting

Beginning fiscal year 2011, the fund balance categories were reclassified as a result of implementing GASB Statement No. 54. Fund balance has not been restated for prior years.

SCHEDULE 3

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,154	3,807	3,341	2,965	3,846	-
2,425	2,064	3,534	2,989	3,344	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(80,378)</u>	<u>(221,307)</u>	<u>(151,250)</u>	<u>(355,889)</u>	<u>(243,559)</u>	<u>-</u>
<u>\$ (73,799)</u>	<u>\$ (215,436)</u>	<u>\$ (144,375)</u>	<u>\$ (349,935)</u>	<u>\$ (236,369)</u>	<u>\$ -</u>
\$ 23,162	\$ 21,895	\$ 17,794	\$ 16,328	\$ 14,961	\$ -
932	1,340	1,556	1,563	1,578	-
627,003	548,591	502,108	527,811	493,094	-
51,951	48,381	-	38,436	38,444	-
10,737	15,987	-	12,489	17,149	-
-	-	(132,447)	(2,300)	(4,374)	-
<u>\$ 713,785</u>	<u>\$ 636,194</u>	<u>\$ 389,011</u>	<u>\$ 594,327</u>	<u>\$ 560,852</u>	<u>\$ -</u>
<u>\$ 639,986</u>	<u>\$ 420,758</u>	<u>\$ 244,636</u>	<u>\$ 244,392</u>	<u>\$ 324,483</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,770
-	-	-	-	-	(411,018)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (308,248)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547,669
-	-	-	-	-	67,964
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615,633</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 307,385</u>

**STATE OF MAINE**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Revenues:</b>				
Taxes	\$ 4,337,016	\$ 4,063,124	\$ 3,936,667	\$ 3,813,782
Assessments and Other Revenue	371,332	379,354	364,131	363,183
Federal Grants and Reimbursements	3,074,927	3,002,697	2,966,679	2,876,044
Service Charges	171,263	173,493	211,292	196,785
Investment Income (Loss)	40,172	23,689	20,356	6,458
Miscellaneous Revenue	160,865	155,845	124,553	133,200
Total Revenues	<u>8,155,575</u>	<u>7,798,202</u>	<u>7,623,678</u>	<u>7,389,452</u>
<b>Expenditures</b>				
Current:				
Governmental Support & Operations	435,238	390,122	381,537	340,047
Economic Development & Workforce Training	172,631	188,026	177,669	175,527
Education	1,881,689	1,781,977	1,785,928	1,688,041
Health and Human Services	4,111,228	3,857,080	3,779,950	3,647,770
Business Licensing & Regulation	64,200	69,462	62,709	56,775
Natural Resources Development & Protection	243,148	231,254	227,362	233,834
Justice and Protection	513,167	477,416	472,369	451,792
Arts, Heritage & Cultural Enrichment	12,428	12,063	12,048	11,747
Transportation Safety & Development	558,843	605,339	615,838	602,723
Debt Service:				
Principal Payments	157,395	152,310	144,040	143,165
Interest Payments	48,108	45,696	43,912	42,165
Capital Outlays	108,027	68,468	93,341	58,185
Total Expenditures	<u>8,306,102</u>	<u>7,879,213</u>	<u>7,796,703</u>	<u>7,451,771</u>
Revenue Over (Under) Expenditures	<u>(150,527)</u>	<u>(81,011)</u>	<u>(173,025)</u>	<u>(62,319)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from Other Funds	414,267	401,501	325,299	321,363
Transfer to Other Funds	(297,461)	(292,284)	(237,327)	(225,927)
COPS and Other	4,631	23,583	48,895	13,259
Proceeds from Component Unit Loan Payable	50,000	-	50,002	-
Bonds Issued	302,640	58,535	116,040	118,895
Refunding Bonds Issued	-	-	24,950	41,115
Premium on Bonds Issued	34,440	-	20,490	16,663
Bonds Defeased	-	-	-	-
Payments to Refunded Bond Escrow Agent	-	-	(28,825)	(43,519)
Net Other Financing Sources (Uses)	<u>508,517</u>	<u>191,335</u>	<u>319,524</u>	<u>241,849</u>
<b>Special Items:</b>				
Transfer of STAR Fund	-	-	-	-
Return of Excess Equity from Retiree Health Insurance Fund	-	-	-	-
Other	-	-	-	-
Net Special Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 357,990</u>	<u>\$ 110,324</u>	<u>\$ 146,499</u>	<u>\$ 179,530</u>
Debt Service as a Percentage of Non-Capital Expenditures	2.50 %	2.55 %	2.44 %	2.51 %

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Modified accrual basis of accounting.

**SCHEDULE 4**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 3,756,622	\$ 3,530,357	\$ 3,558,881	\$ 3,469,925	\$ 3,398,030	\$ 3,215,299
353,148	350,758	351,510	331,862	314,447	334,656
2,816,224	2,830,083	3,048,069	3,162,059	3,366,618	3,535,224
173,050	164,461	141,358	147,379	155,491	159,854
7,205	17,767	9,921	1,299	16,250	11,273
<u>142,375</u>	<u>154,219</u>	<u>130,615</u>	<u>127,327</u>	<u>132,411</u>	<u>144,509</u>
<u>7,248,624</u>	<u>7,047,645</u>	<u>7,240,354</u>	<u>7,239,851</u>	<u>7,383,247</u>	<u>7,400,815</u>
332,237	332,180	402,006	408,730	400,580	410,269
169,949	173,868	241,126	301,827	375,234	401,839
1,668,409	1,701,248	1,590,595	1,616,987	1,717,991	1,776,207
3,638,366	3,681,004	3,676,832	3,771,099	3,571,466	3,608,645
70,277	72,020	62,883	65,876	67,700	73,807
209,293	195,526	208,453	204,353	211,168	224,598
444,889	417,896	392,352	383,123	398,911	415,689
11,891	11,154	10,298	10,981	11,544	11,613
540,218	536,995	584,201	566,540	657,528	568,639
144,230	125,325	143,229	134,886	121,995	120,087
42,617	34,820	38,791	40,133	38,131	39,332
<u>66,903</u>	<u>35,227</u>	<u>7,753</u>	<u>25,729</u>	<u>-</u>	<u>-</u>
<u>7,339,279</u>	<u>7,317,263</u>	<u>7,358,519</u>	<u>7,530,264</u>	<u>7,572,248</u>	<u>7,650,725</u>
<u>(90,655)</u>	<u>(269,618)</u>	<u>(118,165)</u>	<u>(290,413)</u>	<u>(189,001)</u>	<u>(249,910)</u>
442,207	426,724	472,313	426,135	395,679	352,719
(340,283)	(379,767)	(399,791)	(365,936)	(332,250)	(309,596)
11,216	77,821	6,371	2,625	5,244	40,520
50,000	183,482	-	58,726	51,710	142,857
105,455	123,000	30,290	82,265	108,135	70,110
-	-	-	-	-	-
11,288	14,175	2,210	6,507	-	-
-	(4,500)	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>279,883</u>	<u>440,935</u>	<u>111,393</u>	<u>210,322</u>	<u>228,518</u>	<u>296,610</u>
-	-	7,016	-	-	-
-	-	-	-	(22,520)	63,115
<u>30,000</u>	<u>59</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>30,000</u>	<u>59</u>	<u>7,016</u>	<u>-</u>	<u>(22,520)</u>	<u>63,115</u>
<u>\$ 219,228</u>	<u>\$ 171,376</u>	<u>\$ 244</u>	<u>\$ (80,091)</u>	<u>\$ 16,997</u>	<u>\$ 109,815</u>
2.58 %	2.21 %	2.56 %	2.40 %	2.19 %	2.17 %

**STATE OF MAINE**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Revenues:</b>				
Taxes	\$ 3,794,729	\$ 3,529,960	\$ 3,411,497	\$ 3,305,720
Assessments and Other Revenue	99,859	102,271	106,085	105,216
Federal Grants and Reimbursements	1,626	1,638	1,771	1,952
Service Charges	45,517	44,055	45,229	38,984
Investment Income (Loss)	20,051	10,048	5,424	2,439
Miscellaneous Revenue	4,216	1,484	12,547	14,360
Total Revenues	<u>3,965,998</u>	<u>3,689,456</u>	<u>3,582,553</u>	<u>3,468,671</u>
<b>Expenditures</b>				
Current:				
Governmental Support & Operations	300,840	278,502	260,661	230,692
Economic Development & Workforce Training	42,688	41,861	42,379	39,885
Education	1,610,210	1,518,098	1,503,763	1,422,871
Health and Human Services	1,310,680	1,142,645	1,126,330	1,107,675
Business Licensing & Regulation	-	73	-	-
Natural Resources Development & Protection	85,649	79,245	75,445	73,225
Justice and Protection	335,478	338,241	336,267	320,810
Arts, Heritage & Cultural Enrichment	8,223	7,921	7,852	7,623
Transportation Safety & Development	-	-	-	-
Debt Service:				
Principal Payments	94,515	86,075	78,940	80,405
Interest Payments	29,726	26,074	22,547	20,309
Total Expenditures	<u>3,818,009</u>	<u>3,518,735</u>	<u>3,454,184</u>	<u>3,303,495</u>
Revenue Over (Under) Expenditures	<u>147,989</u>	<u>170,721</u>	<u>128,369</u>	<u>165,176</u>
<b>Other Financing Sources (Uses)</b>				
Transfer from Other Funds	87,816	113,151	117,307	91,809
Transfer to Other Funds	(199,860)	(147,142)	(148,822)	(146,996)
Other	1,365	22,105	31,236	9,144
Total Other Financing Sources (Uses)	<u>(110,679)</u>	<u>(11,886)</u>	<u>(279)</u>	<u>(46,043)</u>
<b>Special Items:</b>				
Return of Excess Equity from Retiree Health Insurance Fund	-	-	-	-
Net Special Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 37,310</u>	<u>\$ 158,835</u>	<u>\$ 128,090</u>	<u>\$ 119,133</u>
Debt Service as a Percentage of Non-Capital Expenditures	3.34 %	3.28 %	3.03 %	3.13 %

SOURCE: State of Maine Comprehensive Annual Financial Reporting System. Modified accrual basis of accounting.

**SCHEDULE 5**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 3,237,598	\$ 3,027,088	\$ 3,077,321	\$ 2,990,353	\$ 2,926,972	\$ 2,756,435
104,795	97,622	106,086	103,292	107,878	117,119
2,064	1,988	1,726	3,377	11,832	11,047
46,466	50,580	46,281	49,008	46,206	50,852
1,170	716	356	1,413	(54)	567
11,736	23,706	10,467	17,047	15,805	12,284
<u>3,403,829</u>	<u>3,201,700</u>	<u>3,242,237</u>	<u>3,164,490</u>	<u>3,108,639</u>	<u>2,948,304</u>
218,279	219,125	265,160	255,191	238,729	257,093
31,501	32,635	31,922	33,561	34,504	35,646
1,401,594	1,404,149	1,332,688	1,335,736	1,389,383	1,419,891
1,119,182	1,159,000	907,141	1,126,805	933,047	758,808
-	3,797	992	-	-	22
68,870	66,684	64,184	65,332	64,972	67,324
302,133	283,477	258,969	253,226	264,792	270,581
7,358	7,459	6,932	7,117	7,081	7,311
-	-	-	-	7,000	-
84,875	85,735	103,840	98,340	89,835	92,035
19,167	18,163	20,657	21,714	21,425	24,103
<u>3,252,959</u>	<u>3,280,224</u>	<u>2,992,485</u>	<u>3,197,022</u>	<u>3,050,768</u>	<u>2,932,814</u>
<u>150,870</u>	<u>(78,524)</u>	<u>249,752</u>	<u>(32,532)</u>	<u>57,871</u>	<u>15,490</u>
171,771	169,095	181,932	134,722	179,795	106,694
(183,793)	(206,907)	(230,298)	(216,827)	(167,274)	(205,768)
2,789	45,275	4,174	1,071	1,487	382
<u>(9,233)</u>	<u>7,463</u>	<u>(44,192)</u>	<u>(81,034)</u>	<u>14,008</u>	<u>(98,692)</u>
-	-	-	-	-	48,347
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,347</u>
<u>\$ 141,637</u>	<u>\$ (71,061)</u>	<u>\$ 205,560</u>	<u>\$ (113,566)</u>	<u>\$ 71,879</u>	<u>\$ (34,855)</u>
3.29 %	3.23 %	4.54 %	4.07 %	3.99 %	4.39 %

**STATE OF MAINE  
INDIVIDUAL INCOME TAX  
AND TAX RATES ON TAXABLE INCOME**

Last Ten Calendar Years  
(Expressed in Thousands)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Individual Income Tax Liability	\$ 1,528,511	\$ 1,459,744	\$ 1,371,026	\$ 1,492,954
Personal Income	65,454,140	62,059,956	58,655,433	56,893,803
Average Effective Tax Rate	2.3 %	2.4 %	2.3 %	2.6 %
Income Bracket	<u>\$0 - \$21,449</u>	<u>\$0 - \$21,099</u>	<u>\$0 - \$21,049</u>	<u>\$0 - \$5,199</u>
Tax Rate	5.8%	5.8%	5.8%	0.0%
Income Bracket	<u>\$21,450 - \$50,749</u>	<u>\$21,100 - \$49,999</u>	<u>\$21,050 - \$37,499</u>	<u>\$5,200 - \$20,899</u>
Tax Rate	6.75%	6.75%	6.75%	6.5%
Income Bracket				
Tax Rate				
Income Bracket	<u>\$50,750 +</u>	<u>\$50,000 +</u>	<u>\$37,500 +</u>	<u>\$20,900+</u>
Tax Rate	7.15%	7.15%	7.15%	7.95%

Individual income tax brackets are indexed for inflation beginning in tax year 2003. Inflation adjustments were suspended for tax years 2014 and 2015.

<sup>1</sup> Amounts shown are for single and married filing separate returns. For joint filers, approx. double the income amounts, for head of household filers multiply the brackets by approx 1.5.

SOURCE: Maine Revenue Services.

**SCHEDULE 6**

<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
\$ 1,393,286	\$ 1,311,617	\$ 1,433,654	\$ 1,343,096	\$ 1,310,748	\$ 1,231,328
54,860,182	52,724,616	52,877,607	51,714,022	49,827,077	49,130,870
2.5 %	2.5 %	2.7 %	2.6 %	2.6 %	2.5 %
\$0 - \$5,199	\$0 - \$5,199	\$0 - \$5,099	\$0 - \$4,999	\$0 - \$4,949	\$0 - \$5,049
0.0%	0.0%	2.0%	2.0%	2.0%	2.0%
\$5,200 - \$20,899	\$5,200 - \$20,899	\$5,100 - \$10,149	\$5,000 - \$9,949	\$4,950 - \$9,849	\$5,050 - \$10,049
6.5%	6.5%	4.5%	4.5%	4.5%	4.5%
		\$10,150 - \$20,349	\$9,950 - \$19,949	\$9,850 - \$19,749	\$10,050 - \$20,149
		7.0%	7.0%	7.0%	7.0%
\$20,900+	\$20,900+	\$20,350+	\$19,950+	\$19,750+	\$20,150+
7.95%	7.95%	8.5%	8.5%	8.5%	8.5%



**STATE OF MAINE**  
**INDIVIDUAL INCOME TAX FILERS AND TAX**  
**LIABILITY BY MAINE ADJUSTED GROSS INCOME**

**SCHEDULE 7**

(Tax Liability Expressed in Millions)

Income Level	<b>2018 Tax Year</b>			
	<b>Number of Filers</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Percentage of Total</b>
\$0 and below	22,475	3.1 %	\$ (7.53)	(0.5)%
\$1 - \$10,000	94,607	13.1 %	(16.64)	(1.1)%
\$10,001 - \$20,000	96,645	13.3 %	(14.74)	(1.0)%
\$20,001 - \$30,000	95,739	13.2 %	14.72	1.0 %
\$30,001 - \$50,000	142,345	19.7 %	109.48	7.2 %
\$50,001 - \$75,000	99,842	13.8 %	179.53	11.7 %
\$75,001 - \$100,000	59,774	8.2 %	178.85	11.7 %
\$100,001 - \$200,000	79,959	11.0 %	447.31	29.3 %
\$200,001 and higher	33,436	4.6 %	637.53	41.7 %
Total	<u>724,822</u>	<u>100.0 %</u>	<u>\$ 1,528.51</u>	<u>100.0 %</u>

(Tax Liability Expressed in Millions)

Income Level	<b>2009 Tax Year</b>			
	<b>Number of Filers</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Percentage of Total</b>
\$0 and below	11,063	1.7 %	\$ 0.38	- %
\$1 - \$10,000	100,225	15.7 %	0.68	0.1 %
\$10,001 - \$20,000	104,876	16.5 %	11.21	0.9 %
\$20,001 - \$30,000	94,187	14.8 %	41.19	3.3 %
\$30,001 - \$50,000	124,628	19.6 %	143.89	11.7 %
\$50,001 - \$75,000	89,658	14.1 %	213.37	17.3 %
\$75,001 - \$100,000	48,951	7.7 %	192.86	15.7 %
\$100,001 - \$200,000	47,718	7.5 %	318.77	25.9 %
\$200,001 and higher	15,583	2.4 %	308.98	25.1 %
Total	<u>636,889</u>	<u>100.0 %</u>	<u>\$ 1,231.33</u>	<u>100.0 %</u>

SOURCE: Maine Revenue Services.

**STATE OF MAINE**  
**TAXABLE SALES AND SALES TAX RATES**

Last Ten Calendar Years  
(Expressed in Thousands)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Business Operating	\$ 2,552,155	\$ 2,342,886	\$ 2,278,205	\$ 2,274,758
Building Supply	2,860,548	2,682,564	2,527,689	2,389,625
Food Store	2,409,798	2,321,863	2,244,009	1,791,703
General Merchandise	3,573,657	3,657,373	3,428,111	3,210,403
Other Retail	2,980,164	2,573,748	2,503,954	2,308,153
Auto/Transportation	5,176,989	4,912,964	4,728,135	4,552,275
Restaurant/Lodging	3,989,954	3,793,014	3,617,473	3,367,607
<b>Total</b>	<u>\$ 23,543,265</u>	<u>\$ 22,284,412</u>	<u>\$ 21,327,576</u>	<u>\$ 19,894,524</u>
Sales and Use Tax Rates:				
General Sales & Use	5.5 %	5.5 %	5.5 %	5.5 %
Lodging	9.0 %	9.0 %	9.0 %	8.0 %
Prepared Food	8.0 %	8.0 %	8.0 %	8.0 %
Short-term Auto Rental	10.0 %	10.0 %	10.0 %	10.0 %

Effective October 1, 2013: (1) general sales and use tax increased to 5.5% (2) 7% rate on meals and lodging increased to 8%.

**Tax rates.** The current general sales tax rate of 5.5% remains in place, as does the current 8% rate on lodging, meals and liquor and the 10% rate on short-term automobile rentals. The tax rate on lodging increases from 8% to 9% on January 1, 2016. 36 M.R.S.A. §§ 1811; LD 1019, PL 2015, c. 267, Pt. OOOO, § 5.

SOURCE: Maine Revenue Services.

**SCHEDULE 8**

<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
\$ 2,205,300	\$ 2,144,569	\$ 2,071,027	\$ 2,013,955	\$ 1,918,061	\$ 1,847,283
2,275,309	2,184,879	2,062,162	2,080,002	1,952,148	1,935,346
1,724,835	1,654,251	1,624,714	1,575,567	1,549,563	1,524,577
3,153,868	3,107,412	3,086,232	3,027,034	3,035,792	2,961,966
2,216,658	2,169,047	2,105,616	2,094,362	2,018,804	1,956,601
4,211,761	3,947,689	3,665,555	3,482,008	3,301,937	3,238,984
3,185,843	3,040,446	2,927,667	2,762,278	2,673,050	2,549,563
<u>\$ 18,973,574</u>	<u>\$ 18,248,293</u>	<u>\$ 17,542,973</u>	<u>\$ 17,035,206</u>	<u>\$ 16,449,355</u>	<u>\$ 16,014,320</u>

5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %
7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %
7.0 %	7.0 %	7.0 %	7.0 %	7.0 %	7.0 %
10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %



**STATE OF MAINE**  
**CALCULATION OF LEGAL DEBT MARGIN**

**SCHEDULE 9**

For the Ten Years Ended June 30, 2019  
(Expressed in Thousands)

Pursuant to Article IX, Section 14 of the Maine Constitution, the Legislature shall not create any debt or debts on behalf of the State, which shall exceed \$2,000,000 in the aggregate, except to suppress insurrection, to repel invasion, or for purposes of war, and except for temporary loans to be paid out of money raised by taxation during the fiscal year in which they are made. Whenever 2/3 of both Houses shall deem it necessary, by proper enactment ratified by a majority of the electors voting thereon at a general or special election, the Legislature may authorize the issuance of bonds on behalf of the State as approved by such action. Temporary loans to be paid out of moneys raised by taxation during any fiscal year shall not exceed in the aggregate during the fiscal year in question an amount greater than 10 percent of all the moneys appropriated, authorized and allocated by the Legislature from undedicated revenues to the General Fund and dedicated revenues to the Highway Fund for that fiscal year, exclusive of proceeds or expenditures from the sale of bonds, or greater than 1 percent of the total valuation of the State of Maine, whichever is the lesser.

There were no temporary loans outstanding at June 30, for the years presented below, which were subject to the Constitutional limitations.\*

All other general long-term bonds outstanding at June 30, for the years presented below, were issued pursuant to properly ratified legislation.

Calculations of temporary loans made during the year, yet paid back prior to year end are:

(Expressed in Thousands)

<b>Fiscal Year</b>	<b>Temporary Loans Outstanding During the Year*</b>	<b>Total Governmental Funds Revenue</b>	<b>% of Total Governmental Funds Revenue</b>	<b>10% of Total Governmental Funds Revenue Limit Amount</b>	<b>Total Valuation</b>	<b>% of Total Valuation</b>	<b>1% of Total Valuation Limit Amount</b>
2019	\$ 82,500	\$ 8,130,497	1.01 %	\$ 813,050	\$ 176,176,000	0.05 %	\$ 1,761,760
2018	\$ 54,500	\$ 7,709,591	0.71 %	\$ 770,959	\$ 169,799,900	0.03 %	\$ 1,697,999
2017	\$ 36,600	\$ 7,497,108	0.49 %	\$ 749,711	\$ 165,485,750	0.02 %	\$ 1,654,858
2016	\$ 37,185	\$ 7,287,606	0.51 %	\$ 728,761	\$ 162,950,100	0.02 %	\$ 1,629,501
2015	\$ 38,150	\$ 7,103,637	0.54 %	\$ 710,364	\$ 159,770,050	0.02 %	\$ 1,597,701
2014	\$ 65,000	\$ 7,315,155	0.89 %	\$ 731,516	\$ 158,661,600	0.04 %	\$ 1,586,616
2013	\$ -	\$ 6,959,426	0.00 %	\$ 695,943	\$ 160,011,900	0.00 %	\$ 1,600,119
2012	\$ -	\$ 6,947,865	0.00 %	\$ 694,787	\$ 163,424,200	0.00 %	\$ 1,634,242
2011	\$ 68,455	\$ 7,190,530	0.95 %	\$ 719,053	\$ 166,990,700	0.04 %	\$ 1,669,907
2010	\$ 41,245	\$ 7,083,733	0.58 %	\$ 708,373	\$ 170,336,350	0.02 %	\$ 1,703,364

**STATE OF MAINE**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years  
(Expressed in Thousands, Except Per Capita)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Governmental Activities Debt</b>				
General Obligation Bonds	\$ 603,778	\$ 407,746	\$ 496,132	\$ 464,444
MGFA Revenue Bonds	236,699	209,155	171,870	172,373
COPS and Other Financing Arrangements	51,269	72,368	74,537	69,565
Obligations Under Capital Leases	58,577	56,518	34,276	36,679
Loans Payable to Component Unit <sup>1</sup>	<u>375,163</u>	<u>378,264</u>	<u>428,713</u>	<u>425,199</u>
Total Governmental Activities Debt	<u>1,325,486</u>	<u>1,124,051</u>	<u>1,205,528</u>	<u>1,168,260</u>
<b>Total Business-Type Activities Debt</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Primary Government Debt</b>	<u>\$ 1,325,486</u>	<u>\$ 1,124,051</u>	<u>\$ 1,205,528</u>	<u>\$ 1,168,260</u>
<b>Debt Ratios</b>				
Ratio of Total Debt to Personal Income <sup>2</sup> Per Capita <sup>3</sup>	2.0 % \$ 989	1.8 % \$ 839	2.0 % \$ 904	2.0 % \$ 879
<b>Net General Obligation Bonded Debt</b>				
Gross Bonded Debt	\$ 840,477	\$ 616,901	\$ 668,002	\$ 636,817
Less: Debt Service Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Bonded Debt	<u>\$ 840,477</u>	<u>\$ 616,901</u>	<u>\$ 668,002</u>	<u>\$ 636,817</u>
Ratio of Net Bonded Debt to Estimated Property Value <sup>4</sup> Per Capita <sup>3</sup>	0.5 % \$ 627	0.4 % \$ 461	0.4 % \$ 501	0.4 % \$ 479

<sup>1</sup> Federal and other revenue streams associated with qualified transportation projects are pledged as security for GARVEE and TransCap bonds. These pledged future revenues offset the unspent proceeds of the bond received by a component unit. Profit from the Alcoholic Beverages Enterprise Fund are pledged as security for the Liquor bonds. See Schedule 11.

<sup>2</sup> Personal income data can be found in Schedule 12.

<sup>3</sup> Population data can be found on Schedule 12.

<sup>4</sup> Estimated property value can be found on Schedule 9.

**SCHEDULE 10**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 430,947	\$ 399,190	\$ 369,725	\$ 472,055	\$ 520,230	\$ 500,100
170,870	187,175	199,910	187,865	172,150	189,080
88,696	106,810	47,938	52,097	71,830	76,291
40,533	35,215	34,741	29,778	33,690	33,329
477,188	472,976	304,045	328,131	290,919	258,394
<u>1,208,234</u>	<u>1,201,366</u>	<u>956,359</u>	<u>1,069,926</u>	<u>1,088,819</u>	<u>1,057,194</u>
-	-	-	-	-	-
<u>\$ 1,208,234</u>	<u>\$ 1,201,366</u>	<u>\$ 956,359</u>	<u>\$ 1,069,926</u>	<u>\$ 1,088,819</u>	<u>\$ 1,057,194</u>
2.2 %	2.2 %	1.8 %	2.0 %	2.1 %	2.1 %
\$ 908	\$ 904	\$ 720	\$ 805	\$ 819	\$ 796
\$ 601,817	\$ 586,365	\$ 569,635	\$ 659,920	\$ 692,380	\$ 689,180
-	-	-	-	-	-
<u>\$ 601,817</u>	<u>\$ 586,365</u>	<u>\$ 569,635</u>	<u>\$ 659,920</u>	<u>\$ 692,380</u>	<u>\$ 689,180</u>
0.4 %	0.4 %	0.4 %	0.4 %	0.4 %	0.4 %
\$ 452	\$ 441	\$ 429	\$ 497	\$ 521	\$ 519

**STATE OF MAINE**  
**PLEGGED FUTURE REVENUE COVERAGE**

Last Ten Fiscal Years  
(Expressed in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Grant Anticipation Revenue Vehicle (GARVEE) Bonds<sup>1</sup></b>				
Federal Aid Revenues	\$ 208,546	\$ 201,593	\$ 217,501	\$ 216,915
Annual Debt Service	\$ 20,850	\$ 19,611	\$ 15,942	\$ 20,143
Debt Service Coverage	10.00 %	9.73 %	7.33 %	9.29 %

The State has committed to appropriate each year a portion of the State's future federal transportation funds, in amounts sufficient to cover the principal and interest requirements of Maine Municipal Bond Bank's debt for these bonds. The State's receipt of these funds is subject to continuing federal appropriations.

**Transportation Infrastructure Revenue (TRANSCAP) Bonds<sup>2</sup>**

Pledged Revenue Stream	\$ 41,490	\$ 40,843	\$ 40,388	\$ 39,634
Annual Debt Service	\$ 20,076	\$ 20,074	\$ 20,072	\$ 19,789
Debt Service Coverage	48.39 %	49.15 %	49.70 %	49.93 %

SOURCE: Department of Transportation.

The State has committed the profit of the Alcoholic Beverages Enterprise Fund as pledged revenue until such time as the bond liability is paid in full, pursuant to 28-A MRSA § 90. In FY 2014 only interest payments were due.

**Liquor Revenue Bonds<sup>3</sup>**

Pledged Revenue Stream	\$ 56,067	\$ 51,675	\$ 47,307	\$ 44,400
Annual Debt Service	\$ 26,839	\$ 26,790	\$ 26,801	\$ 26,812
Debt Service Coverage	47.87 %	51.84 %	56.65 %	60.39 %

<sup>1</sup> Based on Federal Fiscal Year End

<sup>2</sup> Based on State Fiscal Year End

<sup>3</sup> The profit from the Alcoholic Beverages Enterprise Fund began being deposited 7/1/15.

**SCHEDULE 11**

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 195,830	\$ 210,870	\$ 223,076	\$ 206,952	\$ 186,326	\$ 150,868
\$ 16,416	\$ 15,951	\$ 15,921	\$ 15,100	\$ 11,191	\$ 10,650
8.38 %	7.56 %	7.14 %	7.30 %	6.01 %	7.06 %
\$ 38,866	\$ 38,340	\$ 40,154	\$ 38,171	\$ 38,136	\$ 38,124
\$ 20,273	\$ 20,268	\$ 20,268	\$ 17,467	\$ 16,951	\$ 7,567
52.16 %	52.86 %	50.48 %	45.76 %	44.45 %	19.85 %
\$ 44,094	\$ -				
\$ 26,823	\$ 5,306				
60.83 %	- %				

**STATE OF MAINE**  
**DEMOGRAPHIC INFORMATION**

Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Maine</b>				
Population (in thousands) <sup>1</sup>	1,341	1,341	1,333	1,329
Total Personal Income (in millions) <sup>1</sup>	66,962	63,375	59,396	57,990
Per Capita Personal Income <sup>2</sup>	49,930	47,269	44,558	43,638
Unemployment Rate <sup>3</sup>	3.2 %	2.9 %	3.5 %	3.7 %
<b>United States</b>				
Population (in thousands) <sup>1</sup>	328,898	327,734	325,059	322,704
Total Personal Income (in millions) <sup>1</sup>	18,236,377	17,189,635	16,353,217	15,725,128
Per Capita Personal Income <sup>2</sup>	55,477	52,450	50,308	48,729
Unemployment Rate <sup>3</sup>	3.7 %	4.0 %	4.4 %	4.9 %

<sup>1</sup> FY19, FY18, FY17, FY16 and FY15's source is the preliminary average of the last 4 quarters reported in the Quarterly Personal Income Summary last updated September 2019, September 2018, September 2017, February 2016 or September 2015, respectively. FY13 - FY10 source is SA1 Personal Income Summary: Personal Income, Population, Per Capita Personal Income use state population estimates released in December, 2013, while 2014 estimates reflect the December 2014 release.

<sup>2</sup> Calculation total personal income/population

<sup>3</sup> Local Area Unemployment Statistics Information and Analysis, Bureau of Labor Statistics, U.S. Department of Labor.

**SCHEDULE 12**

<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
1,331	1,330	1,328	1,329	1,328	1,328
54,926	55,958	54,359	52,958	51,524	49,395
41,273	42,074	40,933	39,848	38,798	37,195
4.7 %	5.5 %	6.8 %	7.5 %	7.8 %	8.0 %
320,064	318,857	316,129	313,875	311,583	309,326
14,991,944	14,708,582	14,151,427	13,873,161	13,189,935	12,417,659
46,840	46,129	44,765	44,200	42,332	40,144
5.3 %	6.1 %	7.6 %	8.2 %	8.9 %	9.5 %



**STATE OF MAINE  
PRINCIPAL EMPLOYERS - TOP 10  
NOT SEASONALLY ADJUSTED**

**SCHEDULE 13**

Current Year and Ten Years Ago

Employer	2019					2010				
	Range of Employees		Rank	Percentage of Total Employment		Average Number of Employees	Rank	Percentage of Total Employment		
MaineHealth	18,001	-	18,500	<b>1</b>	2.7	%	-	-	-	%
Maine State Government	13,501	-	14,000	<b>2</b>	2.0	%	15,500	<b>1</b>	2.6	%
Hannaford Brothers Co.	8,001	-	8,500	<b>3</b>	1.2	%	7,750	<b>2</b>	1.3	%
Department of Defense	8,001	-	8,500	<b>4</b>	1.2	%	6,750	<b>4</b>	1.1	%
Wal Mart/Sam's Club	6,501	-	7,000	<b>5</b>	1.0	%	7,250	<b>3</b>	1.2	%
Bath Iron Works Corporation	5,501	-	6,000	<b>6</b>	0.9	%	5,250	<b>6</b>	0.9	%
L L Bean, Inc	4,001	-	4,500	<b>7</b>	0.6	%	4,250	<b>7</b>	0.7	%
Eastern Maine Medical Center	4,001	-	4,500	<b>8</b>	0.6	%	3,750	<b>9</b>	0.6	%
MaineGeneral Medical Center	3,001	-	3,500	<b>9</b>	0.5	%	-	-	-	%
US Post Office	3,001	-	3,500	<b>10</b>	0.5	%	3,750	<b>8</b>	0.6	%
Maine Medical Center	-	-	-	-	-	%	5,750	<b>5</b>	1.0	%
University of Maine at Orono	-	-	-	-	-	%	3,250	<b>10</b>	0.5	%
<b>Total</b>	<u>73,510</u>		<u>78,500</u>		<u>11.2</u>	<u>%</u>	<u>63,250</u>		<u>10.5</u>	<u>%</u>

Source: Maine Department of Labor, Center for Workforce Research and Information

Note: Percentage of total state employment is based on the midpoints in the ranges given.

**STATE OF MAINE**  
**SCHEDULE OF STATE GOVERNMENT FULL TIME**  
**EQUIVALENT EMPLOYEES BY POLICY AREA**

Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Arts, Heritage & Cultural Enrichment	89.7	89.7	91.6	91.6
Business Licensing & Regulation	392.8	395.0	394.5	394.5
Economic Development & Workforce Training	544.5	563.5	585.0	584.0
Education	198.5	196.5	191.3	191.3
Governmental Support & Operations	2,094.1	2,084.1	2,102.9	2,099.9
Health and Human Services	3,225.9	3,202.9	3,440.9	3,440.9
Justice and Protection	2,952.9	2,998.9	2,999.8	2,999.8
Natural Resources Development & Protection	1,403.9	1,406.7	1,421.8	1,421.3
Transportation Safety & Development	<u>2,046.3</u>	<u>2,046.3</u>	<u>2,047.3</u>	<u>2,047.3</u>
Total Full Time Equivalents	<u><u>12,948.6</u></u>	<u><u>12,983.6</u></u>	<u><u>13,275.1</u></u>	<u><u>13,270.6</u></u>

SOURCE: Maine Bureau of Budget

The information in this schedule is based on budgeted numbers. Actual numbers may differ.

**SCHEDULE 14**

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<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
89.1	89.6	89.6	90.3	92.1	94.1
389.0	389.0	395.0	395.6	406.0	413.0
581.5	557.5	558.5	555.0	593.6	594.6
193.5	192.5	190.6	185.6	194.3	195.3
2,100.1	2,106.1	2,128.4	2,162.4	2,214.3	2,217.8
3,494.2	3,475.4	3,468.4	3,477.4	3,645.1	3,718.1
2,962.8	2,959.3	2,960.3	2,969.8	2,986.6	2,988.6
1,447.8	1,448.8	1,461.0	1,446.4	1,481.8	1,490.9
<u>2,046.9</u>	<u>2,045.8</u>	<u>2,072.4</u>	<u>2,072.4</u>	<u>2,123.2</u>	<u>2,123.2</u>
<u>13,304.9</u>	<u>13,264.0</u>	<u>13,324.2</u>	<u>13,354.9</u>	<u>13,737.0</u>	<u>13,835.6</u>

**STATE OF MAINE**  
**OPERATING INDICATORS AND CAPITAL INFORMATION**

Last Ten Fiscal Years

Operating Indicators by Function:	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Education</b>				
Students enrolled in the free/reduced lunch program <sup>4</sup>	81,838	82,900	85,080	86,746
<b>Economic Development &amp; Workforce Training</b>				
Unemployed persons	23,216	21,407	24,648	26,220
<b>Governmental Support &amp; Operations</b>				
Return on investments	2.15 %	1.31 %	0.85 %	0.52 %
Lottery tickets sales, in millions	299	294	266	272
<b>Health and Human Services</b>				
Percentage of population enrolled in MaineCare <sup>1</sup>	20 %	20 %	20 %	21 %
Number of TANF cases <sup>2</sup>	3,995	4,308	4,630	5,401
Number of members served by Dirigo Health	-	-	-	-
<b>Justice and Protection</b>				
Average number of adult inmates	2,332	2,586	2,310	2,189
Average number of juvenile inmates	52	75	88	95
Number of guard troops	2,981	3,072	3,088	3,145
Number of cases tried in the court system	177,768	198,199	192,527	204,330
<b>Natural Resources and Development</b>				
Number of park passes purchased <sup>3</sup>	14,621	14,853	19,722	16,881
Number of visitors to State parks	2,997,931	2,698,907	2,876,190	2,626,416
Number of hunting and fishing licenses sold <sup>3</sup>	559,411	558,820	564,863	557,123
<b>Transportation Safety &amp; Development</b>				
Number of construction projects	411	351	323	197

<sup>1</sup> Based on the average enrollees over the fiscal year.

<sup>2</sup> Based on the average number of cases over the fiscal year.

<sup>3</sup> As of December.

<sup>4</sup> As of October of the school year.

**SCHEDULE 15**

<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
85,794	86,500	85,731	84,717	83,625	82,372
32,809	39,300	48,500	52,900	52,500	54,200
0.33 % 253	0.28 % 230	0.29 % 228	0.35 % 228	0.24 % 216	0.59 % 217
22 % 5,401 -	24 % 7,617 40,565	26 % 9,342 40,388	26 % 13,260 38,070	26 % 14,151 35,105	27 % 13,686 31,323
2,091 157 3,285 216,460	2,089 144 3,236 229,365	2,016 155 3,169 237,596	2,043 170 3,124 242,710	2,124 186 3,065 260,171	2,167 195 3,070 285,567
16,734 2,539,754 545,359	14,039 2,553,638 529,615	12,498 2,519,849 516,442	12,117 2,648,484 497,712	11,288 2,528,900 503,487	11,443 2,443,640 503,425
121	227	218	194	238	173

**STATE OF MAINE**  
**CAPITAL ASSETS BY FUNCTION**

Fiscal Years Ended June 30

Capital Assets by Function:	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental Support & Operations				
Vehicles controlled by Central Fleet Management	2,089	2,229	2,208	2,158
Health and Human Services				
Number of regional offices	16	16	16	16
Justice and Protection				
Number of correctional facilities	5	5	7	8
Number of armories and AFR's	15	15	14	18
Number of State police barracks	8	8	8	8
Number of vehicles in Public Safety	579	524	614	541
Natural Resources and Development				
Total acreage of State parks	86,102	85,680	85,680	85,680
Number of State park buildings	585	585	585	562
Transportation Safety & Development				
Number of DOT vehicles and equipment	1,307	1,448	1,233	1,229
Number of regional DOT active buildings	548	553	570	555

**SCHEDULE 16**

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<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
2,096	2,114	2,116	2,037	1,922	1,977
16	16	16	17	18	18
8	8	8	9	9	9
21	21	21	18	16	16
8	8	8	8	8	8
575	487	420	439	504	515
85,680	98,831	98,832	97,948	97,942	97,387
563	569	567	556	553	552
1,226	1,219	1,188	1,457	1,193	1,308
575	568	564	564	577	587

