

Appendix D

**Historical Analysis and Projections
of Local Resources**

Appendix D - Historical Analysis and Projections of Local Resources

Summary of State Funding Disbursed to Municipalities and Counties ¹								
Fiscal Year	GPA State Distributions	Revenue	Homestead	Local Road	Other State	Teachers' Retirement ²	Total State Funding to Local Units Excluding Teachers' Retirement ²	
		Sharing Distributions	Exemption Reimb.	Assistance - URIP	Funding Dispersed to Local Units		Annual % Growth	
1985	254,154,482	35,658,816	0	12,650,053	23,475,932	58,394,640	325,939,283	
1986	294,031,931	41,399,922	0	14,753,529	39,659,581	66,701,261	389,844,963	19.6%
1987	309,565,708	49,636,300	0	15,806,932	57,654,543	68,642,767	432,663,483	11.0%
1988	345,722,428	56,920,102	0	15,802,259	69,701,634	87,617,257	488,146,423	12.8%
1989	428,527,889	63,757,298	0	19,286,904	33,608,322	93,783,916	545,180,413	11.7%
1990	475,851,126	60,826,462	0	19,215,827	51,645,576	116,799,187	607,538,991	11.4%
1991	487,108,393	62,254,009	0	19,303,569	65,438,728	111,704,930	634,104,699	4.4%
1992	512,953,097	52,839,137	0	19,297,352	53,499,444	85,708,221	638,589,030	0.7%
1993	518,912,040	61,128,500	0	29,249,081	79,089,195	139,184,431	688,378,816	7.8%
1994	519,422,300	66,325,845	0	19,305,720	50,412,320	101,110,616	655,466,185	-4.8%
1995	519,249,719	69,896,500	0	19,298,411	59,510,851	128,591,206	667,955,481	1.9%
1996	529,231,497	72,704,600	0	19,419,782	50,597,202	127,425,266	671,953,081	0.6%
1997	545,883,875	77,696,000	0	19,450,195	48,794,813	135,599,057	691,824,883	3.0%
1998	595,797,900	89,490,000	0	19,569,918	48,159,861	151,539,355	753,017,679	8.8%
1999	591,171,582	96,174,000	38,745,715	19,511,892	74,688,250	161,328,194	820,291,439	8.9%
2000	624,751,951	107,116,000	39,180,171	22,149,998	67,306,441	153,641,283	860,504,561	4.9%
2001	664,478,485	109,472,792	38,954,978	22,703,166	43,504,958	162,620,983	879,114,379	2.2%
2002	702,469,605	100,610,139	39,437,587	22,776,821	41,897,889	168,214,621	907,192,041	3.2%
2003	711,165,536	102,303,028	39,208,348	21,794,644	43,193,003	179,899,248	917,664,559	1.2%
2004	722,981,043	110,657,900	34,428,633	21,602,936	44,767,858	170,014,497	934,438,370	1.8%
2005	732,537,776	116,589,500	32,283,456	22,826,176	48,720,469	181,698,128	952,957,377	2.0%
2006	836,115,966	114,810,399	35,578,772	26,193,787	37,425,807	194,118,368	1,050,124,731	10.2%
2007	914,098,222	115,842,817	36,293,426	26,325,606	44,056,313	205,384,647	1,136,616,384	8.2%
2008	978,915,154	130,198,508	37,309,642	29,610,124	45,289,890	217,597,598	1,221,323,318	7.5%
2009	1,052,221,949	134,781,082	38,354,312	30,840,211	46,558,007	231,525,382	1,302,755,561	6.7%

Notes:

¹ Data from OFPR's Major State Funding Disbursed to Municipalities and Counties updated annually. Data for fiscal years 2008 and 2009 reflect amounts from OFPR's structural gap analyses updated March 2006.

² Teachers' Retirement is not included in this analysis as a local resource because the liability and payments are the State's despite the fact that local school units are the employers and but for this special arrangement would be borne by the local school units.

Appendix D - Historical Analysis and Projections of Local Resources

Fiscal Year	Local Taxes and Fees (included in tax burden)			Local Non-Tax Revenue		Total Projected Local Resources (including State Funding)
	Property Tax Commitment ¹	Other Local Property Taxes ¹	Other Local Taxes ²	Other Misc Local Non-Tax Revenue ²	Federal Revenue ²	
1985	470,760,645	52,593,241	64,565,456	21,057,824	12,971,846	947,888,295
1986	500,802,898	60,940,223	66,427,334	21,665,070	13,345,916	1,053,026,405
1987	550,479,137	72,668,783	67,902,593	22,146,221	13,642,311	1,159,502,527
1988	625,337,818	85,547,560	70,715,758	23,063,726	14,207,504	1,307,018,789
1989	704,054,341	93,029,629	73,981,676	24,128,895	14,863,659	1,455,238,613
1990	780,673,147	102,731,863	77,512,122	25,280,339	15,572,961	1,609,309,423
1991	879,793,891	93,730,569	81,749,675	26,662,404	16,424,328	1,732,465,566
1992	941,893,902	90,698,927	84,369,531	27,516,862	16,950,683	1,800,018,935
1993	966,057,589	92,960,079	87,004,648	28,376,297	17,480,105	1,880,257,534
1994	1,006,145,667	101,797,614	89,258,233	29,111,297	17,932,872	1,899,711,868
1995	1,048,707,482	109,887,463	91,817,044	29,945,845	18,446,963	1,966,760,278
1996	1,094,257,076	124,206,192	94,314,809	30,760,484	18,948,789	2,034,440,430
1997	1,137,082,170	125,971,716	97,005,884	31,638,169	19,489,453	2,103,012,276
1998	1,180,997,979	133,205,403	98,735,498	32,202,278	19,836,950	2,217,995,786
1999	1,191,533,328	144,520,228	100,444,763	32,759,749	20,180,358	2,309,729,865
2000	1,237,064,726	158,276,616	103,344,409	33,705,460	20,762,926	2,413,658,698
2001	1,312,023,391	163,359,966	106,885,030	34,860,222	21,474,272	2,517,717,260
2002	1,425,123,028	175,937,435	108,777,430	35,477,423	21,854,475	2,674,361,832
2003	1,523,504,023	183,806,362	111,168,367	36,257,219	22,334,838	2,794,735,368
2004	1,606,744,178	190,377,261	113,600,000	37,050,289	22,823,377	2,905,033,475
2005	1,690,451,340	214,917,152	117,018,530	38,165,232	23,510,194	3,037,019,825
2006	1,717,817,000	222,807,589	120,758,879	39,385,135	24,261,668	3,175,155,003
2007	1,769,351,510	231,502,516	124,260,887	40,527,304	24,965,256	3,327,223,857
2008	1,822,432,055	240,604,188	127,740,192	41,662,069	25,664,283	3,479,426,105
2009	1,877,105,017	250,068,697	131,316,917	42,828,607	26,382,883	3,630,457,681

Notes:

¹ Data for property tax commitment, motor vehicle excise tax and watercraft excise tax from Municipal Valuation Return Statistical Summaries published by Maine Revenue Services, Property Tax Division. County share of the real estate transfer tax is calculated based on total state revenue.

² Data for "other local taxes" and local non-tax revenue is from Maine Municipal Association survey for fiscal year 2004. Other fiscal years are calculated estimates from fiscal year 2004 using inflation as measured by the consumer price index for all urban consumers.

Appendix D - Historical Analysis and Projections of Local Resources

Summary of Education Expenditures ¹								
Fiscal Year	Local Education Expenditures -					Educ. Expense - Annual Growth	Net Resources for Municipal/ County Expenses ²	County - Municipal - Annual Growth
	Local Education Expenditures - Required	Local Education Expenditures - Optional	Local Education Expenditures - Optional & Required	Total State and Local Education Expenditures				
1985	194,727,029	32,990,090	227,717,119	481,871,601		466,016,694		
1986	208,213,418	42,478,365	250,691,783	544,723,714	13.0%	508,302,691	9.1%	
1987	228,148,969	57,805,088	285,954,057	595,519,765	9.3%	563,982,762	11.0%	
1988	254,911,319	70,514,738	325,426,057	671,148,485	12.7%	635,870,304	12.7%	
1989	281,020,086	86,260,974	367,281,060	795,808,949	18.6%	659,429,664	3.7%	
1990	323,021,275	81,248,550	404,269,825	880,120,951	10.6%	729,188,472	10.6%	
1991	356,702,277	97,889,842	454,592,119	941,700,512	7.0%	790,765,054	8.4%	
1992	406,155,297	92,246,568	498,401,865	1,011,354,962	7.4%	788,663,973	-0.3%	
1993	393,389,151	138,107,419	531,496,570	1,050,408,610	3.9%	829,848,924	5.2%	
1994	393,700,801	153,986,281	547,687,082	1,067,109,382	1.6%	832,602,486	0.3%	
1995	381,166,253	198,157,404	579,323,657	1,098,573,376	2.9%	868,186,902	4.3%	
1996	371,720,322	244,831,422	616,551,744	1,145,783,241	4.3%	888,657,189	2.4%	
1997	383,977,879	269,470,381	653,448,260	1,199,332,135	4.7%	903,680,141	1.7%	
1998	479,507,710	207,710,960	687,218,670	1,283,016,570	7.0%	934,979,216	3.5%	
1999	490,787,687	231,624,940	722,412,627	1,313,584,209	2.4%	996,145,656	6.5%	
2000	500,839,494	252,102,640	752,942,134	1,377,694,085	4.9%	1,035,964,613	4.0%	
2001	567,507,460	221,455,403	788,962,863	1,453,441,348	5.5%	1,064,275,912	2.7%	
2002	616,212,314	224,739,254	840,951,568	1,543,421,173	6.2%	1,130,940,659	6.3%	
2003	696,614,691	212,653,592	909,268,283	1,620,433,819	5.0%	1,174,301,549	3.8%	
2004	725,548,074	236,742,357	962,290,431	1,685,271,474	4.0%	1,219,762,001	3.9%	
2005	737,406,794	268,818,532	1,006,225,326	1,738,763,102	3.2%	1,298,256,723	6.4%	
2006	742,331,574	242,665,698	984,997,272	1,821,113,238	4.7%	1,354,041,765	4.3%	
2007	783,768,445	201,793,079	985,561,524	1,899,659,746	4.3%	1,427,564,111	5.4%	
2008	819,209,511	177,448,525	996,658,036	1,975,573,190	4.0%	1,503,852,915	5.3%	
2009	860,908,867	140,053,790	1,000,962,657	2,053,184,606	3.9%	1,577,273,075	4.9%	

This analysis is provided as a look at the potential aggregate resources available for local governmental spending after projections of educational expenditures assuming that property tax commitment grows at a fixed 3% growth rate. This analysis shows that the additional educational spending and other local resources provide aggregate residual resources for other non-educational expenditures of local governments that growth by approximately 5% per year in fiscal year 2007, 2008 and 2009.

Notes:

¹ Historical data from Maine Department of Education. Projections assume that 20% of the increase above historical trend in state funding for school subsidies will increase total educational expenditures above its historical trend.

² Amounts reflect the estimated amount of revenue available for non-educational expenditures for all local governmental units, including counties. The amounts are calculated by subtracting the Total State and Local Educational Expenditures from the amount of projected resources. Projected resources for fiscal year 2007, 2008 and 2009 assumed a fixed growth of property tax commitment of 3%.