

## Municipal Financial Profiles

The main body of the report contains financial profiles of 490 Maine municipalities. Each page contains an individual municipal profile. General Fund revenues are listed in the left column and General Fund expenditures are categorized in the right column.

The way in which financial information is kept and reported by Maine municipalities varies considerably from town to town. We've attempted to assimilate this data in a way that allows the reader to make apples-to-apples comparisons. However, because of the different ways that this data was reported to us, you will not always be able to do this.

We urge you to be very careful about drawing conclusions from the data as it is presented. Over time, we hope to make this financial data more uniform and complete.

Some precautions to use when reviewing the data:

- The reporting of educational expenditures was intended to include only local expenditures (i.e., property taxes spent on education). Some municipal officials, particularly those with municipal school departments, reported the entire amount spent on education. Although we discovered a few of these reporting errors, we believe that some probably slipped by us.
- GPA (or General Purpose Aid) is reported in the revenue section for *all* communities. MMA received this information from the Maine Department of Education. For communities in SADs and CSDs, the Department has determined the amount of GPA that is attributable to the individual communities even though the funds go directly to the school district.
- Departmental or programmatic expenditures (e.g., law enforcement) were intended to include personnel costs (wages but not benefits). Some communities do not break down employee costs by departments. In such communities, all employee costs may be listed under the Administration category.
- Some municipalities do not separate winter road maintenance from other types of road expenditures. For those communities, we have combined road expenditures under the "All Other Roads" category.
- Capital projects and equipment expenditures are handled differently by communities. We had hoped to include them under "All Other Expenditures", but they were not always reported this way. If you see unusually high expenditures under the public safety or public works categories, it could be because of one-time capital outlays.