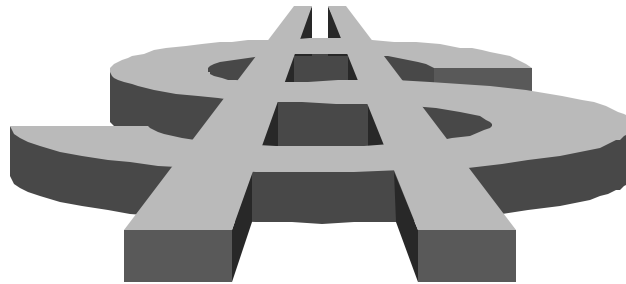


**Maine Municipal Association
2001 Fiscal Survey Report**

Revenues



Expenditures

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February 2002

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Introduction

The financial information contained in this report comes from municipal officials who filled out MMA's fiscal data survey mailed in October 2001 and from state government sources where certain types of municipal financial data are collected. This report provides a financial profile for every municipality. For those that responded to the survey instrument, the financial data is more complete than for those who did not respond. However, some financial information is provided in this report for all communities.

The fiscal survey is an extremely important advocacy tool for the Association. As the Legislature continues to focus its attention on the \$248 million General budget deficit, using the information in this report the Association can be in a position to illustrate conclusively how municipalities collect and spend revenues. The information collected enables us to illustrate to state officials and policymakers how communities spend local, state and federal revenues, as well as the immense pressure on the property tax.

Additionally, the fiscal survey is a good benchmarking tool for municipal officials. The collected data will allow you to compare your community's revenues/expenditures with that of other communities of similar size and situation.

Thank you to all the municipalities that participated in the 2001 survey. The time and research you took to complete this survey is appreciated. We hope that all communities will participate in the 2002 survey.

Precautions for Using the Data

While MMA staff feels the quality of the data in the Fiscal Survey has improved much over the past two years, it is still necessary for us to caution you before drawing conclusions from it.

We are pretty comfortable with the "revenue" side of the data. Much of that information is available from state government sources. It is also available for every municipality, which means we do not have to extrapolate the data to get estimated, statewide totals. We are also confident that this year's survey respondents are fairly representative of the entire municipal population (see "Validation of Methodology" on page 2).

What concerns us are certain parts of the "expenditure" data. This information comes entirely from the survey that was sent in October by MMA to municipal officials. While we have made significant headway towards making the survey easier to complete, we are not yet at the point where we have full confidence in the numbers presented, particularly when we make statewide projections on expenditures that are under-reported. For example, only 85 survey respondents filled in the "Debt Service" line, which means we projected statewide averages with only 17 percent of *all* municipalities responding to this survey question. Another area we have concern about is "General Administration". This expenditure category means different things to municipal officials and we're certain that the totals are less than what they should be, using our fairly broad definition of "General Administration". Because most respondents completed the expenditure lines under "Public Safety" and "Public Works" and because these expenditure categories are perceived similarly in most communities, we feel comfortable that these population group averages and statewide (estimated) averages are reasonably accurate.

Maine communities, as a whole, tend to budget conservatively with revenues. For example, many communities use the prior year's actual revenue for excise taxes and Revenue Sharing as the budgeted revenue for the current year. With this type of conservative revenue projections, it is not uncommon to see municipalities with significant year-end balances (or surpluses) during good economic times. The year-end balances are another reason why the (statewide) expenditures are less than the (statewide) revenues.

If you have any questions about this publication, you should contact Mike Starn or Kate Dufour, 1-800-452-8786; emails mstarn@memun.org and kdufour@memun.org.

Municipal Financial Profiles

The main body of the report contains financial profiles of 488 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.

General Municipal Data

Notes to General Municipal Data

- 2001 Population State Planning Office 2000 US Census Report
- County Four Letter Abbreviation for each county.
- Total Taxable Municipal Value Maine Revenue Services 2000 Municipal Valuation Return Statistical Summary Report
- Total Real Estate Value Maine Revenue Services 2000 Municipal Valuation Return Statistical Summary Report
- Total Personal Property Maine Revenue Services 2000 Municipal Valuation Return Statistical Summary Report
- 2001 State Valuation Maine Revenue Services
- Captured Assessed Value Value of Property in a Municipal Tax Increment Financing District
- Municipal Mill Rate $2000 \text{ Municipal Commitment} / 2000 \text{ Total Taxable Municipal Value}$
- Full Value Mill Rate $2000 \text{ Municipal Commitment} / 2000 \text{ State Valuation}$
- Exempt Property Value of property exempt from taxation – does not include exemptions for veterans, the blind or homesteaders.

	2000		2000		Total	2001	Captured	2000	Full	Value
	Population	County	Total Taxalbe Municipal Value	Total Real Estate	Personal Property	State Valuation	Assessed Value TIF District	Municipal Mill Rate	Value Mill Rate	Property Exempt from Taxation
Acton	2,145	YORK	248,350,253	246,847,010	1,503,243	247,800,000	-	12.50	11.80	6,327,900
Alfred	2,497	YORK	121,290,376	118,614,026	2,676,350	112,000,000	-	12.50	14.15	10,527,000
Arundel	3,571	YORK	171,155,684	167,706,247	3,449,437	168,400,000	-	14.50	14.82	7,322,139
Berwick	6,353	YORK	194,344,904	183,686,000	10,658,904	224,850,000	-	23.60	21.46	16,559,500
Biddeford	20,942	YORK	1,110,270,400	987,484,700	122,785,700	1,105,800,000	29,131,205	18.30	17.73	159,680,500
Buxton	7,452	YORK	319,791,824	315,619,340	4,172,484	324,500,000	-	13.80	13.52	23,700,600
Cornish	1,269	YORK	53,067,297	49,686,725	3,380,572	60,600,000	-	15.85	13.49	7,796,040
Dayton	1,805	YORK	76,771,628	70,224,858	6,546,770	83,550,000	-	18.25	13.82	911,835
Eliot	5,954	YORK	329,385,800	324,025,400	5,360,400	392,900,000	-	14.60	12.11	16,091,100
Hollis	4,114	YORK	196,433,145	181,996,950	14,436,195	155,700,000	234,318	12.25	13.01	7,029,025
Kennebunk	10,476	YORK	764,886,630	718,861,430	46,025,200	952,150,000	-	18.50	13.86	55,443,450
Kennebunkport	3,720	YORK	606,055,713	603,459,600	2,596,113	742,950,000	-	13.41	10.49	24,358,600
Kittery	9,543	YORK	690,847,900	650,347,600	40,500,300	752,150,000	-	17.40	15.44	36,031,000
Lebanon	5,083	YORK	157,182,699	156,054,594	1,128,105	193,250,000	-	17.50	14.82	596,700
Limerick	2,240	YORK	106,347,475	105,647,326	700,149	119,550,000	-	15.20	13.44	15,174,225
Limington	3,403	YORK	97,422,087	96,430,061	992,026	120,250,000	-	16.55	13.37	5,540,150
Lyman	3,795	YORK	175,072,800	174,261,300	811,500	180,550,000	-	12.40	12.31	6,685,500
Newfield	1,328	YORK	93,294,860	93,150,560	144,300	95,300,000	-	11.30	11.11	1,737,826
North Berwick	4,293	YORK	306,027,216	194,298,210	111,729,006	293,250,000	17,383,240	15.50	15.24	16,869,085
Ogunquit	1,226	YORK	446,555,200	440,419,300	6,135,900	500,300,000	-	13.00	11.60	14,442,000
Old Orchard	8,856	YORK	537,407,100	519,786,300	17,620,800	560,550,000	4,606,667	23.40	21.78	34,220,700
Parsonfield	1,584	YORK	98,765,680	96,706,526	2,059,154	101,000,000	-	13.25	13.19	4,761,828
Saco	16,822	YORK	838,691,850	778,359,500	60,332,350	892,000,000	15,269,740	21.00	18.79	58,069,500
Sanford	20,806	YORK	797,135,880	684,574,620	112,561,260	797,200,000	211,481	20.04	19.71	71,585,920
Shapleigh	2,326	YORK	187,325,938	187,325,938	-	199,800,000	-	10.60	10.33	4,505,600
South Berwick	6,671	YORK	263,229,700	261,085,500	2,144,200	295,050,000	-	18.50	16.54	51,906,900
Waterboro	6,214	YORK	214,964,685	211,426,455	3,538,230	297,350,000	-	18.00	13.58	12,668,300
Wells	9,400	YORK	1,178,230,346	1,121,268,388	56,961,958	1,171,200,000	-	11.40	10.46	37,633,350
York	12,854	YORK	1,324,012,900	1,314,441,300	9,571,600	1,731,950,000	-	17.00	11.81	136,566,920
Addison	1,209	WASH	54,500,800	54,322,100	178,700	63,450,000	-	16.52	14.61	3,183,400
Alexander	514	WASH	18,176,834	18,010,582	166,252	21,900,000	-	17.00	14.06	1,854,500
Baileyville	1,686	WASH	377,802,988	81,282,100	296,520,888	352,350,000	20,461,289	17.50	17.43	17,178,250
Baring	273	WASH	8,212,600	8,144,700	67,900	8,550,000	-	14.30	13.09	5,465,000
Beals	618	WASH	22,577,894	22,476,369	101,525	23,050,000	-	16.50	15.25	2,617,910
Beddington	29	WASH	12,304,393	12,304,393	-	15,300,000	-	7.60	4.33	435,975
Calais	3,447	WASH	118,064,100	111,026,400	7,037,700	123,100,000	369,300	24.00	22.79	26,338,100
Centerville	26	WASH	2,980,667	2,980,667	-	3,100,000	-	19.31	8.76	3,600
Charlotte	324	WASH	13,256,007	13,032,507	223,500	13,900,000	-	18.50	16.99	845,037
Cherryfield	1,157	WASH	48,886,300	44,394,000	4,492,300	51,200,000	-	16.30	14.65	2,865,800
Codyville Plt	19	WASH	2,952,378	2,952,378	-	3,400,000	-	6.90	8.29	-
Columbia	459	WASH	17,588,751	16,899,021	689,730	20,600,000	-	22.25	17.77	453,788
Columbia Falls	599	WASH	15,864,720	14,522,921	1,341,799	18,950,000	-	19.00	17.32	997,475
Cooper	145	WASH	8,746,260	8,719,310	26,950	10,900,000	-	18.90	15.64	-
Crawford	108	WASH	6,689,465	6,645,465	44,000	7,150,000	-	13.50	12.00	29,000

Cutler	623	WASH	18,399,689	17,247,476	1,152,213	20,950,000	-	15.75	14.74	89,724,809
Danforth	629	WASH	25,391,510	23,895,430	1,496,080	26,550,000	-	18.20	17.00	3,793,544
Deblois	49	WASH	24,079,253	15,249,028	8,830,225	24,000,000	-	7.30	6.64	-
Dennysville	319	WASH	5,944,063	5,328,706	615,357	8,850,000	-	21.00	16.09	525,004
East Machias	1,298	WASH	43,920,551	42,103,295	1,817,256	46,850,000	-	18.32	14.79	695,000
Eastport	1,640	WASH	61,537,278	49,596,796	11,940,482	64,850,000	-	26.50	26.34	31,367,016
Grand Lake Stream Plt	150	WASH	15,537,434	15,505,626	31,808	15,850,000	-	11.85	11.16	804,572
Harrington	882	WASH	36,166,885	34,474,816	1,692,069	35,100,000	-	20.72	22.15	4,440,000
Jonesboro	594	WASH	32,539,349	24,698,806	7,840,543	37,500,000	-	14.50	13.24	8,554,179
Jonesport	1,408	WASH	52,647,493	52,016,450	631,043	61,050,000	-	20.36	16.06	3,075,189
Lubec	1,652	WASH	72,463,863	67,614,333	4,849,530	70,550,000	-	21.30	22.48	25,577,580
Machias	2,353	WASH	79,406,053	72,619,553	6,786,500	79,850,000	-	19.90	19.97	31,721,000
Machiasport	1,160	WASH	41,213,059	39,233,259	1,979,800	50,150,000	-	19.00	12.89	11,341,300
Marshfield	494	WASH	18,504,508	17,587,698	916,810	19,350,000	-	14.80	13.11	117,140
Meddybemps	150	WASH	9,466,410	9,321,320	145,090	9,850,000	-	17.00	16.02	2,350,560
Milbridge	1,279	WASH	50,752,961	50,180,861	572,100	72,700,000	-	22.70	15.97	1,980,200
Northfield	131	WASH	10,331,049	10,206,049	125,000	14,400,000	-	15.00	9.74	-
Pembroke	879	WASH	35,670,600	34,973,300	697,300	35,300,000	-	16.20	17.51	1,713,300
Perry	847	WASH	38,640,600	38,433,000	207,600	38,050,000	-	14.00	14.57	2,436,700
Princeton	892	WASH	31,686,200	30,585,000	1,101,200	28,150,000	-	15.60	18.57	951,300
Robbinston	525	WASH	17,756,539	17,530,162	226,377	19,450,000	-	15.50	14.16	1,544,610
Roque Bluffs	264	WASH	20,133,041	20,133,041	-	23,850,000	-	10.35	8.73	550,000
Steuben	1,126	WASH	42,310,436	42,310,436	-	59,800,000	-	23.30	15.97	5,011,020
Talmadge	70	WASH	3,223,277	3,223,277	-	3,800,000	-	15.50	10.85	266,000
Topsfield	225	WASH	10,106,265	9,914,290	191,975	10,650,000	-	15.90	15.22	1,020,720
Vanceboro	147	WASH	5,426,600	5,360,300	66,300	6,750,000	-	22.00	18.55	224,800
Waite	105	WASH	5,174,550	4,406,593	767,957	6,250,000	-	13.00	11.13	-
Wesley	114	WASH	10,998,900	10,708,900	290,000	11,800,000	-	16.30	15.49	122,700
Whiting	430	WASH	21,410,132	21,269,232	140,900	23,650,000	-	15.70	12.66	706,593
Whitneyville	262	WASH	5,691,458	5,691,458	-	6,700,000	-	26.86	17.04	372,610
Belfast	6,381	WALD	397,057,000	360,674,700	36,382,300	420,200,000	-	19.40	17.43	52,748,700
Belmont	821	WALD	18,362,463	17,921,079	441,384	26,500,000	-	19.25	14.06	-
Brooks	1,022	WALD	28,969,686	28,405,548	564,138	35,100,000	-	18.50	12.10	1,576,432
Burnham	1,142	WALD	43,721,600	38,276,800	5,444,800	46,500,000	-	18.75	17.48	791,047
Frankfort	1,041	WALD	32,260,653	32,260,653	-	33,100,000	-	16.80	15.33	154,900
Freedom	645	WALD	23,371,700	22,240,500	1,131,200	23,000,000	-	17.80	17.48	1,020,600
Islesboro	603	WALD	210,225,300	209,740,900	484,400	214,950,000	-	10.40	9.27	7,831,780
Jackson	506	WALD	15,589,296	15,310,896	278,400	18,650,000	-	17.50	13.90	70,000
Knox	747	WALD	24,812,016	23,629,437	1,182,579	27,500,000	-	14.10	12.43	1,636,609
Liberty	927	WALD	52,487,014	49,358,406	3,128,609	53,400,000	-	13.50	13.02	511,577
Lincolnville	2,042	WALD	187,961,350	185,393,400	2,567,950	173,100,000	-	13.67	13.96	9,250,710
Monroe	882	WALD	33,722,410	33,432,410	290,000	38,950,000	-	20.20	16.46	229,910
Montville	1,002	WALD	28,786,580	27,773,960	1,012,620	40,600,000	-	18.10	13.26	3,046,245
Morrill	774	WALD	21,148,770	20,986,790	161,980	24,900,000	-	16.50	13.49	85,000
Northport	1,331	WALD	130,968,300	127,329,300	3,639,000	130,450,000	-	14.30	14.97	2,764,800
Palermo	1,220	WALD	63,832,200	63,409,500	422,700	67,650,000	-	12.80	11.43	2,858,300
Prospect	642	WALD	21,748,440	21,294,990	453,450	21,400,000	-	16.90	17.88	1,641,410
Searsmont	1,238	WALD	64,022,192	56,639,792	7,382,400	68,000,000	-	16.20	15.22	1,241,800

Searsport	2,641	WALD	111,517,280	102,361,960	9,155,320	137,150,000	-	23.60	19.40	20,183,090
Stockton Springs	1,481	WALD	66,895,965	66,314,895	581,070	78,200,000	-	21.85	19.11	6,051,165
Swanville	1,357	WALD	46,212,020	45,940,990	271,030	50,800,000	-	17.30	16.40	1,506,000
Thorndike	712	WALD	23,621,697	22,473,181	1,148,516	25,000,000	-	13.38	15.04	10,591,693
Troy	963	WALD	25,708,790	25,349,610	359,180	31,550,000	-	15.90	12.68	1,356,840
Unity	1,889	WALD	44,185,894	41,755,586	2,430,308	63,100,000	1,669,013	18.00	12.08	9,768,990
Waldo	733	WALD	25,405,450	25,174,556	230,894	23,900,000	-	11.80	10.33	2,095,084
Winterport	3,602	WALD	130,795,870	129,053,900	1,741,970	117,950,000	-	16.40	18.68	9,377,700
Anson	2,583	SOME	65,437,746	54,808,496	10,629,250	89,250,000	-	26.15	20.13	1,307,902
Athens	847	SOME	35,155,064	26,464,373	8,690,691	39,650,000	-	17.30	15.59	2,014,274
Bingham	989	SOME	31,441,131	27,965,631	3,475,500	34,200,000	-	20.50	19.42	2,873,600
Brighton Plt	86	SOME	6,553,970	5,894,380	659,590	6,000,000	-	14.00	10.06	32,190
Cambridge	492	SOME	11,324,288	11,259,007	65,281	13,850,000	-	14.70	12.27	382,465
Canaan	2,017	SOME	54,421,455	53,595,662	825,793	58,750,000	-	15.25	14.63	2,332,900
Caratunk	108	SOME	16,265,990	15,751,745	514,245	17,150,000	-	16.00	13.90	405,600
Cornville	1,208	SOME	46,053,900	44,662,700	1,391,200	42,700,000	-	12.50	12.92	1,377,400
Dennistown Plt	30	SOME	5,160,115	5,160,115	-	5,100,000	-	5.75	5.59	522,390
Detroit	816	SOME	26,617,800	24,285,300	2,332,500	26,800,000	-	17.76	18.40	-
Embden	881	SOME	84,388,014	84,367,614	20,400	77,800,000	-	11.75	12.87	4,359,250
Fairfield	6,573	SOME	209,267,500	189,475,600	19,791,900	213,900,000	703,100	21.60	21.24	37,139,400
Harmony	954	SOME	26,220,488	24,533,747	1,686,741	27,850,000	-	15.50	13.46	1,286,785
Hartland	1,816	SOME	75,035,027	61,206,048	13,828,979	74,650,000	-	15.50	15.38	9,396,490
Highland Plt	52	SOME	4,397,272	4,397,272	-	5,550,000	-	6.80	7.60	-
Jackman	718	SOME	34,134,800	29,414,000	4,720,800	38,650,000	-	17.90	15.95	7,152,800
Madison	4,523	SOME	369,335,300	180,227,600	189,107,700	299,250,000	17,781	14.40	16.75	14,552,400
Mercer	647	SOME	25,870,893	25,651,426	219,467	27,600,000	-	15.00	14.97	10,000
Moose River	219	SOME	25,800,220	16,689,740	9,110,480	24,150,000	-	11.50	10.53	391,060
Moscow	577	SOME	64,960,049	64,658,352	301,697	32,900,000	-	11.10	19.96	76,953,877
New Portland	785	SOME	38,960,500	37,913,800	1,046,700	36,900,000	2,070,300	15.70	16.05	786,300
Norridgewock	3,294	SOME	106,617,710	98,222,480	8,395,230	102,350,000	-	13.60	13.24	6,691,451
Palmyra	1,953	SOME	57,034,332	55,002,900	2,031,432	62,350,000	-	12.50	10.97	769,000
Pittsfield	4,214	SOME	143,071,100	115,899,600	27,171,500	148,750,000	4,792,700	24.30	23.25	15,953,900
Pleasant Ridge Plt	83	SOME	98,187,820	97,869,550	318,270	19,200,000	-	5.30	37.30	9,200
Ripley	452	SOME	11,594,004	11,393,194	200,810	19,250,000	-	22.10	13.91	101,836
Skowhegan	8,824	SOME	917,325,900	368,783,800	548,542,100	919,350,000	-	14.70	13.77	59,156,200
Smithfield	930	SOME	47,452,407	20,690,100	522,217	52,800,000	-	16.55	14.82	986,000
Solon	940	SOME	40,112,056	36,983,231	3,128,825	40,200,000	-	16.10	15.29	5,387,950
St. Albans	1,836	SOME	46,900,908	45,684,100	1,216,808	67,700,000	-	18.00	12.60	317,900
Starks	578	SOME	15,507,462	15,504,462	3,000	20,450,000	-	21.00	16.61	1,264,600
The Forks Plt	35	SOME	15,448,557	15,066,613	381,944	15,700,000	-	11.00	9.88	-
West Forks Plt	47	SOME	11,866,221	11,263,385	602,837	11,600,000	-	13.25	12.28	340,502
Arrowsic	477	SAGA	38,884,140	38,884,140	-	33,950,000	-	11.80	13.03	5,048,670
Bath	9,266	SAGA	587,526,700	453,416,200	134,110,500	518,250,000	102,038,800	21.00	20.15	96,924,900
Bowdoin	2,727	SAGA	97,231,212	96,230,978	1,000,234	93,750,000	-	17.50	18.29	3,050,120
Bowdoinham	2,612	SAGA	108,258,300	107,648,100	610,200	108,500,000	3,744,000	17.00	16.83	3,873,400
Georgetown	1,020	SAGA	118,436,200	118,436,200	-	165,950,000	-	14.50	10.11	4,827,800
Phippsburg	2,106	SAGA	224,478,000	222,800,600	1,677,400	228,500,000	-	12.80	12.93	6,399,600
Richmond	3,298	SAGA	149,002,281	125,586,144	23,416,137	119,700,000	10,000,000	17.50	18.43	11,946,230

Topsham	9,100	SAGA	402,611,400	386,523,100	16,088,300	405,700,000	15,705,400	17.84	17.25	172,032,200
West Bath	1,798	SAGA	120,692,408	117,170,033	3,522,375	135,250,000	-	14.50	12.26	4,580,956
Woolwich	2,810	SAGA	153,068,700	151,107,700	1,961,000	152,150,000	-	14.80	14.10	7,078,600
Abbot	630	PISC	28,635,984	27,482,941	1,153,043	32,550,000	-	12.40	11.95	999,343
Atkinson	323	PISC	13,916,250	13,916,250	-	12,150,000	-	17.80	21.29	634,170
Beaver Cove	91	PISC	29,314,390	28,985,790	328,600	30,050,000	-	4.90	5.24	4,237,100
Bowerbank	123	PISC	29,280,826	29,280,826	-	27,300,000	-	4.95	4.34	531,627
Brownville	1,259	PISC	31,757,910	31,530,470	227,440	32,950,000	-	20.60	21.72	1,997,120
Dover-Foxcroft	4,211	PISC	128,412,618	121,426,023	6,986,595	141,900,000	-	19.70	18.36	21,712,290
Greenville	1,623	PISC	122,177,600	112,803,800	9,373,800	126,200,000	-	19.50	17.98	21,700,100
Guilford	1,531	PISC	109,176,797	67,990,953	41,185,844	91,950,000	270,105	13.50	13.43	25,049,000
Kingsbury Plt	9	PISC	6,788,280	6,788,280	-	6,850,000	-	4.90	4.50	29,650
Lake View Plt	43	PISC	34,999,950	34,999,950	-	31,850,000	-	1.95	2.50	450,790
Medford	231	PISC	10,190,546	10,190,546	-	10,350,000	-	18.70	18.01	101,560
Milo	2,383	PISC	57,954,720	52,765,560	5,189,160	58,400,000	1,693,660	23.15	23.50	11,327,870
Monson	666	PISC	35,197,950	33,780,660	1,417,290	34,650,000	-	15.50	15.87	2,055,470
Parkman	811	PISC	28,374,830	28,271,480	103,350	26,700,000	-	13.50	16.01	1,045,110
Sangerville	1,270	PISC	45,294,990	44,640,600	654,390	47,750,000	-	14.80	15.81	2,037,760
Sebec	612	PISC	28,655,190	28,183,710	471,480	30,750,000	-	11.40	10.61	154,970
Shirley	183	PISC	13,049,900	12,919,500	130,400	15,000,000	-	14.65	13.41	336,450
Wellington	258	PISC	11,631,770	11,567,270	64,500	11,550,000	-	14.75	15.77	462,910
Willimantic	135	PISC	19,651,609	19,462,871	188,738	23,300,000	-	11.85	8.34	668,177
Alton	816	PENO	18,933,122	18,183,412	749,710	21,600,000	-	17.00	15.57	364,750
Bangor	31,473	PENO	1,499,086,900	1,276,263,500	222,823,400	1,504,200,000	46,627,700	23.45	22.78	539,230,200
Bradford	1,186	PENO	30,522,020	28,724,520	1,797,500	33,800,000	887,180	14.50	13.14	636,925
Bradley	1,242	PENO	48,514,300	40,916,100	7,598,200	41,950,000	-	14.10	15.37	2,992,700
Brewer	8,987	PENO	427,263,200	351,351,600	75,911,600	422,250,000	20,020,450	24.23	22.17	52,968,200
Burlington	351	PENO	16,229,035	16,129,529	99,506	17,700,000	-	15.80	14.61	347,324
Carmel	2,416	PENO	67,675,100	67,320,500	354,600	76,650,000	-	14.25	12.98	3,391,700
Carroll Plt	144	PENO	6,853,603	6,853,603	-	9,950,000	-	16.50	11.79	5,434,220
Charleston	1,397	PENO	29,695,650	29,328,470	367,180	31,900,000	-	11.80	10.98	11,372,140
Chester	525	PENO	53,597,571	22,782,414	30,815,157	54,600,000	-	9.50	8.63	198,000
Clifton	743	PENO	32,161,600	29,566,500	2,595,100	37,150,000	-	16.50	13.46	1,573,100
Corinna	2,145	PENO	56,928,900	55,219,800	1,709,100	58,550,000	-	15.00	15.47	7,444,900
Corinth	2,511	PENO	69,011,400	66,595,150	2,416,250	71,950,000	-	9.90	9.69	2,819,680
Dexter	3,890	PENO	117,902,712	108,887,712	9,015,000	125,750,000	-	20.50	20.52	15,763,500
Dixmont	1,065	PENO	32,095,005	31,447,282	647,723	36,950,000	-	12.50	10.57	531,900
Drew Plt	57	PENO	4,049,120	4,009,520	39,600	4,500,000	-	18.60	10.26	1,209,000
East Millinocket	1,828	PENO	252,883,353	80,794,765	172,088,588	261,450,000	-	16.88	15.93	6,750,900
Eddington	2,052	PENO	75,866,580	70,275,470	5,591,110	72,050,000	-	12.60	12.91	2,392,790
Edinburg	98	PENO	5,106,072	5,099,072	7,000	6,200,000	-	15.60	12.20	-
Enfield	1,616	PENO	91,518,100	82,410,000	9,108,100	99,550,000	-	13.00	12.23	7,532,500
Etna	1,012	PENO	25,227,579	24,956,439	271,140	32,250,000	-	14.90	12.85	25,000
Exeter	997	PENO	27,784,700	26,870,300	914,400	29,800,000	-	14.50	14.13	946,700
Garland	990	PENO	21,559,800	21,170,000	389,800	28,000,000	-	17.50	14.10	1,181,800
Glenburn	3,964	PENO	112,088,810	111,727,940	360,870	123,000,000	-	15.40	14.60	989,300
Greenbush	1,421	PENO	37,471,850	36,996,700	475,150	38,550,000	-	15.50	16.06	6,686,100
Hampden	6,327	PENO	279,721,612	264,588,812	15,132,800	285,100,000	-	20.00	20.59	38,888,388

Hermon	4,437	PENO	235,139,900	194,080,000	41,059,900	228,300,000	-	13.70	13.11	20,691,100
Holden	2,827	PENO	119,065,400	117,858,800	1,206,600	124,300,000	-	16.80	15.89	3,166,700
Howland	1,362	PENO	39,642,400	38,263,600	1,378,800	42,050,000	-	15.50	14.87	4,445,300
Hudson	1,393	PENO	40,380,990	40,111,740	269,250	43,450,000	-	13.20	12.61	361,250
Kenduskeag	1,171	PENO	33,751,800	33,370,500	381,300	36,800,000	-	15.00	10.06	407,400
Lagrange	747	PENO	17,087,593	16,754,126	333,467	20,300,000	-	16.34	14.74	1,866,960
Lakeville	63	PENO	22,607,683	22,607,683	-	24,450,000	-	4.55	3.75	692,450
Lee	845	PENO	32,653,300	30,597,800	2,055,500	33,850,000	-	18.50	18.21	4,349,300
Levant	2,171	PENO	60,657,400	60,346,400	311,000	65,450,000	-	15.50	13.78	3,037,300
Lincoln	5,221	PENO	226,039,994	151,508,410	74,531,584	255,550,000	-	18.65	16.42	19,532,600
Lowell	291	PENO	21,497,353	19,627,888	1,869,465	20,050,000	-	13.08	13.79	192,600
Mattawamkeag	825	PENO	23,443,035	22,493,130	949,905	26,800,000	-	21.50	20.80	654,590
Maxfield	87	PENO	4,062,990	4,062,990	-	4,800,000	-	15.23	12.81	100,000
Medway	1,489	PENO	46,789,448	41,992,089	4,797,359	49,150,000	-	21.80	21.07	4,925,340
Milford	2,950	PENO	109,601,000	97,653,700	11,947,300	94,450,000	-	17.90	18.90	11,348,700
Millinocket	5,203	PENO	272,167,607	136,157,007	136,010,600	279,650,000	-	22.90	24.36	69,848,200
Mount Chase	247	PENO	14,477,590	14,472,490	5,100	17,200,000	-	16.36	13.65	335,500
Newburgh	1,394	PENO	42,510,747	42,026,297	484,450	52,550,000	-	19.40	16.89	954,530
Newport	3,017	PENO	124,313,400	113,981,100	10,332,300	129,950,000	-	16.80	16.27	8,316,800
Old Town	8,130	PENO	384,820,000	257,274,400	127,545,600	393,450,000	1,931,675	21.00	20.65	33,284,800
Orono	9,112	PENO	230,797,000	219,263,400	11,533,600	221,700,000	3,018,300	24.00	23.96	219,573,900
Orrington	3,526	PENO	206,730,637	161,141,100	45,589,537	196,150,000	-	15.20	15.30	3,695,700
Passadumkeag	441	PENO	18,464,950	12,988,300	5,476,650	22,050,000	-	14.50	11.98	75,500
Patten	1,111	PENO	25,394,872	24,531,511	863,361	30,300,000	-	19.15	17.47	5,142,300
Plymouth	1,257	PENO	26,993,040	26,951,840	41,200	32,800,000	-	15.50	14.44	717,950
Seboeis Plt	41	PENO	5,384,840	5,382,840	2,000	5,450,000	-	9.80	12.62	99,100
Springfield	379	PENO	10,958,400	10,833,000	125,400	12,100,000	-	15.87	16.04	1,778,935
Stacyville	405	PENO	29,088,835	15,098,175	13,990,660	39,000,000	-	18.40	13.68	3,274,270
Stetson	981	PENO	31,798,188	31,570,588	227,600	38,600,000	-	15.60	14.58	10,500
Veazie	1,744	PENO	284,514,200	128,407,000	156,107,200	94,750,000	195,000,000	18.40	18.51	4,219,452
Webster Plt	82	PENO	3,256,410	3,256,410	-	4,100,000	-	21.70	16.72	90,428
Winn	420	PENO	11,173,360	10,325,400	847,960	13,500,000	-	15.60	13.93	338,315
Woodville	286	PENO	11,924,480	11,909,480	15,000	14,500,000	-	19.40	21.62	14,000
Andover	864	OXFO	41,236,336	38,459,704	2,776,632	47,500,000	-	17.50	15.57	565,497
Bethel	2,411	OXFO	175,904,001	165,572,192	10,331,809	197,450,000	-	16.45	12.66	21,163,152
Brownfield	1,251	OXFO	73,707,946	73,380,217	327,729	69,850,000	-	20.75	18.17	2,687,700
Buckfield	1,723	OXFO	57,868,895	56,405,215	1,463,680	59,850,000	-	18.30	17.59	860,230
Byron	121	OXFO	10,666,471	10,666,471	-	11,300,000	-	12.00	13.02	53,405
Canton	1,121	OXFO	26,642,447	26,247,247	395,200	33,050,000	-	16.50	14.45	5,986,236
Denmark	1,004	OXFO	97,644,300	97,644,300	-	105,650,000	-	13.40	12.27	2,827,300
Dixfield	2,514	OXFO	81,783,409	59,422,949	22,360,460	89,700,000	-	20.25	18.74	7,116,700
Fryeburg	3,083	OXFO	176,173,826	168,733,762	7,440,064	167,650,000	-	16.55	17.11	15,514,614
Gilead	156	OXFO	24,239,525	24,182,992	56,533	21,300,000	-	11.50	13.30	1,362,290
Greenwood	802	OXFO	59,586,416	58,021,607	1,564,809	60,950,000	-	16.50	16.14	813,475
Hanover	251	OXFO	17,200,708	17,140,708	60,000	18,050,000	-	16.50	12.65	177,149
Hartford	963	OXFO	47,630,740	47,630,740	-	49,900,000	-	16.00	13.53	466,625
Hebron	1,053	OXFO	33,376,656	33,206,178	170,478	35,100,000	-	16.30	14.66	18,141,180
Hiram	1,423	OXFO	66,570,655	64,150,845	2,419,810	69,400,000	-	14.20	13.90	10,217,580

Lincoln Plt	46	OXFO	18,486,401	17,146,511	1,339,890	24,200,000	-	3.60	2.44	-
Lovell	974	OXFO	171,974,342	169,887,267	2,087,075	197,850,000	-	13.00	11.16	5,935,100
Magalloway Plt	37	OXFO	6,525,854	6,495,970	29,884	8,500,000	-	11.50	7.84	191,722
Mexico	2,959	OXFO	67,668,733	65,590,431	2,078,302	74,050,000	-	25.20	24.00	11,368,375
Newry	344	OXFO	194,076,168	176,902,858	17,173,310	204,000,000	-	11.30	9.72	860,860
Norway	4,611	OXFO	194,440,800	183,259,700	11,181,100	210,750,000	-	18.50	16.63	38,238,800
Otisfield	1,560	OXFO	113,807,679	111,606,979	2,200,700	123,200,000	9,552,000	15.85	14.31	3,164,204
Oxford	3,960	OXFO	202,787,383	194,370,003	8,417,380	205,650,000	2,471,520	15.10	14.72	11,880,000
Paris	4,793	OXFO	133,332,575	126,712,275	6,620,300	180,550,000	-	20.88	15.26	22,647,466
Peru	1,515	OXFO	68,605,460	66,139,190	2,466,270	69,750,000	-	13.50	16.75	1,693,050
Porter	1,438	OXFO	59,300,666	58,404,300	896,366	58,800,000	-	12.60	12.93	2,446,330
Roxbury	384	OXFO	27,258,029	27,165,889	92,140	27,400,000	-	13.90	13.89	420,100
Rumford	6,472	OXFO	642,564,645	263,238,874	379,325,771	683,500,000	-	17.27	16.54	29,792,987
Stoneham	255	OXFO	29,227,251	29,154,460	72,791	30,300,000	-	12.50	11.98	4,103,914
Stow	288	OXFO	21,462,588	21,294,558	168,030	20,300,000	-	15.79	16.48	2,941,200
Sumner	854	OXFO	29,030,625	28,964,210	66,415	33,750,000	-	17.95	15.01	1,122,460
Sweden	324	OXFO	31,351,692	31,108,572	243,120	31,000,000	-	15.45	15.18	519,605
Upton	62	OXFO	8,681,784	8,644,177	37,607	11,400,000	-	10.68	9.11	159,459
Waterford	1,455	OXFO	107,533,317	93,965,972	13,567,345	114,400,000	-	12.75	11.51	1,396,180
West Paris	1,722	OXFO	50,414,185	47,952,474	2,461,711	54,750,000	-	16.90	15.17	1,536,063
Woodstock	1,307	OXFO	64,436,986	64,242,452	194,534	67,200,000	-	13.78	13.28	3,451,265
Alna	675	LINC	31,982,801	31,975,403	7,398	41,550,000	-	20.30	16.93	283,050
Boothbay	2,960	LINC	405,590,503	402,612,704	2,977,799	374,250,000	-	10.96	11.62	17,243,996
Boothbay Harbor	2,334	LINC	339,214,370	331,555,170	7,659,200	324,400,000	-	12.43	12.39	41,301,700
Bremen	782	LINC	93,051,920	93,051,920	-	105,600,000	-	10.30	8.56	946,850
Bristol	2,644	LINC	408,507,900	402,952,900	5,555,000	417,850,000	-	8.90	8.47	12,627,000
Damariscotta	2,041	LINC	163,067,800	155,598,000	7,469,800	174,350,000	-	16.90	14.42	26,886,400
Dresden	1,625	LINC	50,976,553	49,571,110	1,405,443	60,850,000	-	18.80	15.93	2,380,896
Edgecomb	1,090	LINC	82,959,776	82,015,053	944,723	93,050,000	-	17.10	14.82	2,582,111
Jefferson	2,388	LINC	182,595,744	179,675,102	2,920,642	152,250,000	-	9.75	10.26	5,705,900
Monhegan Plt	75	LINC	21,015,200	20,960,200	55,000	32,050,000	-	7.50	4.96	-
Newcastle	1,748	LINC	132,112,476	127,067,603	5,044,874	136,250,000	-	15.50	14.11	12,061,331
Nobleboro	1,626	LINC	112,531,538	111,735,378	796,160	121,800,000	-	13.80	13.15	1,814,700
Somerville	509	LINC	21,634,100	21,629,400	4,700	22,350,000	-	16.00	13.88	251,800
South Bristol	897	LINC	233,211,100	232,275,700	935,400	246,950,000	-	5.85	5.44	8,205,400
Southport	684	LINC	188,284,764	187,796,584	488,180	231,250,000	-	6.75	5.93	413,890
Waldoboro	4,916	LINC	235,433,400	224,415,300	11,018,100	243,900,000	-	15.50	15.28	20,590,400
Westport	745	LINC	85,244,747	85,116,297	128,450	82,450,000	-	11.60	10.76	639,955
Whitefield	2,273	LINC	76,895,598	69,366,230	7,529,368	91,700,000	-	15.75	12.75	1,641,918
Wiscasset	3,603	LINC	316,162,607	305,827,700	10,334,907	323,500,000	-	15.90	14.84	22,886,300
Appleton	1,271	KNOX	42,261,620	40,348,520	1,913,100	53,150,000	-	18.75	13.74	39,300
Camden	5,254	KNOX	567,524,900	545,709,600	21,815,300	607,100,000	-	16.13	14.38	64,603,000
Cushing	1,322	KNOX	94,323,900	94,196,100	127,800	105,250,000	-	13.10	11.60	1,275,700
Friendship	1,204	KNOX	107,531,300	107,510,900	20,400	117,950,000	-	10.90	10.52	4,176,500
Hope	1,310	KNOX	73,791,710	73,190,600	601,110	71,400,000	-	14.90	15.31	3,747,100
Isle au Haut	79	KNOX	22,885,471	22,858,021	27,450	22,250,000	-	12.50	10.67	1,600,624
Matinicus Isle Plt	51	KNOX	10,696,900	10,627,400	69,500	12,450,000	-	9.41	7.23	605,375
North Haven	381	KNOX	149,262,000	148,836,500	425,500	164,300,000	-	11.28	9.60	8,077,000

Owls Head	1,601	KNOX	132,795,180	130,946,600	1,848,580	143,900,000	-	14.10	11.60	9,283,800
Rockland	7,609	KNOX	408,924,300	368,215,000	40,709,300	405,500,000	23,642,400	25.80	23.38	121,854,600
Rockport	3,209	KNOX	436,154,800	418,281,000	17,873,800	406,650,000	1,004,000	14.60	14.66	34,550,400
South Thomaston	1,416	KNOX	88,884,300	88,877,900	6,400	95,900,000	-	14.65	13.47	1,607,700
St. George	2,580	KNOX	296,908,200	296,908,200	-	314,700,000	-	12.10	10.74	7,591,500
Thomaston	3,748	KNOX	134,902,030	117,918,360	16,983,670	142,850,000	-	24.95	23.49	34,297,520
Union	2,209	KNOX	101,115,300	99,717,100	1,398,200	105,950,000	-	15.10	14.58	7,225,700
Vinalhaven	1,235	KNOX	180,578,710	179,418,130	1,160,580	215,050,000	-	12.00	9.99	10,909,860
Warren	3,794	KNOX	151,384,100	148,570,900	2,813,200	154,600,000	-	14.90	14.88	15,801,200
Washington	1,345	KNOX	63,471,895	57,584,995	5,886,900	65,050,000	-	13.00	12.02	1,576,500
Albion	1,946	KENN	55,232,680	54,320,780	911,900	64,200,000	-	17.80	15.29	344,100
Augusta	18,560	KENN	897,567,900	788,781,700	108,786,200	869,500,000	48,829,800	24.52	24.43	241,416,900
Belgrade	2,978	KENN	227,158,500	225,041,500	2,117,000	232,200,000	-	14.40	13.46	5,289,200
Benton	2,557	KENN	82,235,316	81,324,815	910,501	87,050,000	-	16.10	16.07	6,927,860
Chelsea	2,559	KENN	75,544,400	73,803,400	1,741,000	81,500,000	-	14.25	13.90	2,007,984,000
China	4,106	KENN	189,194,900	186,848,000	2,346,900	184,250,000	-	15.50	14.84	10,498,400
Clinton	3,340	KENN	92,789,800	92,789,800	-	92,050,000	3,086,000	18.90	20.35	1,618,800
Farmingdale	2,804	KENN	99,649,034	96,687,770	2,961,264	102,200,000	-	17.00	16.65	794,636
Fayette	1,040	KENN	61,355,600	61,149,500	206,100	65,100,000	-	19.75	18.62	2,054,000
Gardiner	6,198	KENN	183,019,400	168,040,400	14,979,000	190,500,000	-	21.30	21.15	43,746,600
Hallowell	2,467	KENN	97,220,087	90,803,147	6,416,940	120,650,000	6,034,850	25.40	18.42	6,955,050
Litchfield	3,110	KENN	124,902,442	124,229,014	673,428	140,100,000	-	17.70	14.40	4,261,650
Manchester	2,465	KENN	136,786,500	133,439,500	3,347,000	144,700,000	-	16.55	15.84	4,055,500
Monmouth	3,785	KENN	151,870,505	145,943,900	5,926,605	170,500,000	-	19.30	18.06	8,594,400
Mount Vernon	1,524	KENN	89,718,100	89,041,900	676,200	95,300,000	-	18.00	17.00	2,936,200
Oakland	5,959	KENN	221,529,500	214,292,900	7,236,600	226,850,000	-	18.30	17.49	19,519,500
Pittston	2,548	KENN	88,572,491	83,698,510	4,873,981	86,500,000	-	14.75	15.00	2,429,414
Randolph	1,911	KENN	49,620,750	48,889,750	731,000	51,800,000	-	17.20	18.98	1,163,500
Readfield	2,360	KENN	118,486,330	114,486,130	4,000,200	124,900,000	-	18.60	18.32	7,261,520
Rome	980	KENN	103,608,650	103,400,350	208,300	113,700,000	-	12.50	9.71	2,178,500
Sidney	3,514	KENN	147,410,100	144,596,100	2,814,000	148,100,000	-	12.65	12.69	3,350,300
Vassalboro	4,047	KENN	142,665,004	140,183,200	2,481,804	144,550,000	-	15.25	14.01	19,745,800
Vienna	527	KENN	27,825,860	27,825,860	-	30,450,000	-	19.50	15.39	75,775
Waterville	15,605	KENN	525,923,300	470,950,000	54,973,300	522,450,000	8,996,166	24.99	25.24	153,419,200
Wayne	1,112	KENN	85,588,885	84,926,315	662,570	91,350,000	-	18.78	17.39	2,474,600
West Gardiner	2,902	KENN	78,464,802	76,760,602	1,704,200	102,700,000	-	17.80	14.34	5,405,097
Windsor	2,204	KENN	93,455,240	88,125,370	5,329,870	86,050,000	-	12.65	14.37	4,239,915
Winslow	7,743	KENN	314,192,300	293,676,600	20,515,700	344,450,000	5,909,700	20.00	20.23	28,081,800
Winthrop	6,232	KENN	285,073,300	270,142,200	14,931,100	296,650,000	-	20.00	19.98	44,516,600
Amherst	230	HANC	9,981,600	9,828,900	152,700	10,450,000	-	12.50	10.61	129,700
Aurora	121	HANC	7,282,883	6,573,740	709,143	9,950,000	-	22.50	13.20	92,485
Bar Harbor	4,820	HANC	561,859,391	550,949,983	10,909,408	594,350,000	-	14.36	12.84	81,452,470
Blue Hill	2,390	HANC	293,459,940	290,271,550	3,188,390	336,700,000	-	12.50	10.17	28,793,350
Brooklin	841	HANC	138,545,300	137,479,800	1,065,500	156,800,000	-	10.65	8.32	3,018,200
Brooksville	911	HANC	156,846,646	156,828,146	18,500	173,600,000	-	7.60	7.04	5,688,400
Bucksport	4,908	HANC	488,466,378	238,808,189	249,658,189	455,500,000	23,415,430	16.00	15.86	39,631,818
Castine	1,343	HANC	117,502,198	117,017,250	484,948	133,150,000	-	12.40	10.80	18,142,700
Cranberry Isles	128	HANC	80,763,300	80,698,100	65,200	89,750,000	-	5.30	4.75	3,512,843

Dedham	1,422	HANC	87,453,640	86,807,490	646,150	105,700,000	-	15.60	12.47	2,062,400
Deer Isle	1,876	HANC	165,206,420	165,004,920	201,500	243,500,000	-	14.50	9.07	5,906,500
Eastbrook	370	HANC	24,545,225	24,545,225	-	30,700,000	-	19.00	14.78	562,750
Ellsworth	6,456	HANC	486,963,192	457,795,292	29,167,900	488,200,000	-	15.00	13.92	78,918,200
Franklin	1,370	HANC	62,893,051	62,253,078	639,973	71,350,000	-	14.00	12.91	7,018,750
Frenchboro	38	HANC	4,971,434	4,971,203	231	6,450,000	-	14.00	9.08	289,175
Gouldsboro	1,941	HANC	141,266,341	136,841,900	4,424,441	177,550,000	-	13.72	10.89	23,802,800
Great Pond	47	HANC	14,582,200	6,121,600	8,460,600	6,300,000	-	6.60	12.54	1,255,100
Hancock	2,147	HANC	144,707,450	138,078,800	6,628,650	138,300,000	-	10.10	11.02	2,926,800
Lamoine	1,495	HANC	97,829,900	96,801,100	1,028,800	106,600,000	-	10.40	8.49	3,196,700
Mariaville	414	HANC	22,050,962	21,796,952	254,010	27,550,000	-	19.50	15.74	623,285
Mount Desert	2,109	HANC	632,121,800	629,388,600	2,733,200	716,500,000	-	9.20	7.44	58,413,800
Orland	2,134	HANC	90,969,990	89,772,000	1,197,990	111,950,000	-	16.80	13.32	3,317,470
Osborn	69	HANC	8,682,200	8,561,300	120,900	7,000,000	-	7.60	9.87	295,600
Otis	543	HANC	44,869,170	44,758,040	111,130	49,850,000	-	13.10	11.58	4,600,390
Penobscot	1,344	HANC	66,140,518	65,840,450	300,068	68,350,000	-	12.55	13.13	355,000
Sedgwick	1,102	HANC	81,512,823	81,328,439	184,384	88,250,000	-	13.20	13.53	528,320
Sorrento	290	HANC	46,336,482	46,098,282	238,200	48,200,000	-	9.00	8.32	1,400,500
Southwest Harbor	1,966	HANC	310,955,200	303,745,000	7,210,200	289,250,000	-	13.60	12.62	514,814,300
Stonington	1,152	HANC	117,324,630	116,312,800	1,011,830	135,550,000	-	16.80	12.85	-
Sullivan	1,185	HANC	67,079,950	66,705,800	374,150	71,650,000	-	15.85	14.38	7,675,000
Surry	1,361	HANC	124,123,503	123,102,847	1,020,656	140,950,000	-	12.45	10.87	2,098,700
Swans Island	327	HANC	49,050,069	49,050,069	-	61,400,000	-	16.50	12.02	3,768,500
Tremont	1,529	HANC	157,746,900	157,276,400	470,500	180,850,000	-	14.25	11.87	13,765,800
Trenton	1,370	HANC	128,259,178	125,718,500	2,540,678	126,650,000	1,222,425	13.00	12.41	14,088,900
Verona	533	HANC	24,631,660	24,594,640	37,020	24,400,000	-	10.60	11.54	441,560
Waltham	306	HANC	13,135,462	12,756,727	378,735	15,200,000	-	15.10	13.24	226,200
Winter Harbor	988	HANC	61,026,271	60,584,422	441,849	71,150,000	-	13.20	10.35	39,507,031
Avon	504	FRAN	18,704,870	17,900,520	804,350	20,700,000	-	16.40	12.80	38,180
Carrabassett Valley	399	FRAN	229,840,000	217,614,100	12,225,900	224,700,000	-	7.00	6.79	3,369,800
Carthage	520	FRAN	10,548,460	10,547,614	846	13,600,000	-	17.90	15.25	381,696
Chesterville	1,170	FRAN	38,444,661	38,354,016	90,645	42,350,000	-	15.60	15.36	159,100
Coplin Plt	135	FRAN	14,862,946	13,623,685	1,239,261	13,400,000	-	10.33	9.56	433,000
Dallas Plt	250	FRAN	44,812,113	44,812,113	-	42,150,000	-	8.40	8.85	1,574,083
Eustis	685	FRAN	74,037,000	53,512,300	20,524,700	66,350,000	-	16.90	20.10	3,459,300
Farmington	7,410	FRAN	261,341,800	237,935,800	23,406,000	257,000,000	2,485,900	16.70	17.05	79,404,100
Industry	790	FRAN	35,294,593	35,294,593	-	41,750,000	-	13.00	9.97	50,000
Jay	4,985	FRAN	931,481,023	247,538,223	683,942,800	725,700,000	139,243,358	15.60	16.62	80,700,420
Kingfield	1,103	FRAN	50,485,009	48,062,469	2,422,540	53,250,000	-	17.80	15.55	7,411,420
New Sharon	1,297	FRAN	38,355,300	37,830,600	524,700	44,150,000	-	16.50	14.51	649,099
New Vineyard	725	FRAN	26,665,753	25,776,606	889,147	34,000,000	-	16.00	12.77	475,290
Phillips	990	FRAN	42,819,327	41,820,008	999,319	36,050,000	-	14.50	17.45	4,306,860
Rangeley	1,052	FRAN	194,749,953	191,917,813	2,832,140	196,150,000	-	15.25	14.32	23,724,540
Rangeley Plt	123	FRAN	67,226,959	67,226,959	-	74,550,000	-	4.85	4.11	5,000
Sandy River Plt	93	FRAN	30,331,251	29,234,802	1,096,449	31,200,000	-	7.08	7.86	519,959
Strong	1,259	FRAN	37,767,456	33,050,303	4,717,153	45,400,000	-	18.60	15.38	4,486,031
Temple	572	FRAN	16,651,017	16,208,451	442,566	21,400,000	-	18.00	14.05	21,875
Weld	402	FRAN	33,698,564	33,437,899	260,664	43,500,000	-	15.20	11.45	2,739,500

Wilton	4,123	FRAN	131,326,588	122,391,131	8,935,457	141,950,000	12,357	21.60	19.93	6,534,611
Baldwin	1,290	CUMB	66,247,280	63,704,190	2,543,090	72,550,000	-	15.75	14.58	1,548,965
Bridgton	4,883	CUMB	393,080,600	385,253,699	7,826,901	365,350,000	232,658	15.75	16.76	27,184,773
Brunswick	21,172	CUMB	1,103,868,200	1,012,054,300	91,813,900	1,130,600,000	11,943,100	18.80	17.79	609,925,800
Cape Elizabeth	9,068	CUMB	699,556,500	696,220,800	3,335,700	814,150,000	-	20.30	17.18	121,387,700
Casco	3,469	CUMB	243,829,100	232,999,100	10,830,000	245,100,000	6,028,500	13.70	13.28	9,171,400
Cumberland	7,159	CUMB	517,980,400	512,666,800	5,313,600	603,100,000	-	21.80	17.36	36,032,650
Falmouth	10,310	CUMB	1,008,543,200	985,878,700	22,664,500	997,250,000	6,591,700	18.60	16.39	46,712,000
Freeport	7,800	CUMB	765,527,146	678,180,092	87,347,054	811,300,000	43,931,779	19.10	16.45	49,214,639
Frye Island	-	CUMB	31,221,965	30,891,435	330,530	46,900,000	-	32.50	21.53	-
Gorham	14,141	CUMB	577,606,900	538,117,700	39,489,200	643,800,000	6,529,200	21.40	18.24	116,854,200
Gray	6,820	CUMB	331,076,351	324,064,489	7,011,862	383,700,000	4,707,410	18.44	15.76	17,791,600
Harpswell	5,239	CUMB	587,722,017	585,944,017	1,778,000	621,850,000	-	10.76	9.59	10,142,600
Harrison	2,315	CUMB	183,629,600	176,315,500	7,314,100	198,750,000	-	16.00	14.02	7,964,160
Long Island	202	CUMB	34,208,647	34,208,647	-	40,400,000	-	21.56	17.76	2,611,700
Naples	3,274	CUMB	247,214,671	242,498,303	4,716,368	274,800,000	-	14.90	13.11	13,049,880
New Gloucester	4,803	CUMB	186,915,900	186,915,900	-	196,600,000	-	17.40	16.24	10,976,400
North Yarmouth	3,210	CUMB	176,365,860	169,801,037	6,564,823	187,400,000	-	18.00	15.61	993,708
Portland	64,249	CUMB	3,741,219,400	3,333,853,900	407,365,500	3,873,900,000	67,553,470	24.00	22.15	1,085,115,080
Pownal	1,491	CUMB	27,694,816	26,148,316	1,546,500	88,700,000	-	52.50	14.43	3,720,000
Raymond	4,299	CUMB	398,148,762	388,556,462	9,592,300	406,950,000	8,473,747	14.95	13.64	9,629,454
Scarborough	16,970	CUMB	1,313,684,200	1,230,378,400	83,305,800	1,374,950,000	46,000,000	19.60	17.41	57,216,400
Sebago	1,433	CUMB	125,271,609	124,944,317	327,292	154,050,000	-	18.00	12.88	3,549,290
South Portland	23,324	CUMB	2,149,608,200	1,458,348,200	691,260,000	1,925,300,000	409,986,525	21.55	18.91	415,423,000
Standish	9,285	CUMB	363,724,453	348,882,975	14,841,478	471,200,000	-	17.00	13.27	32,278,800
Westbrook	16,142	CUMB	1,006,689,900	705,344,500	301,345,400	965,800,000	110,246,195	22.00	19.67	114,400,500
Windham	14,904	CUMB	786,405,700	765,011,000	21,394,700	827,000,000	36,454,100	17.70	14.89	66,587,054
Yarmouth	8,360	CUMB	973,125,300	941,274,900	31,850,400	882,000,000	7,222,340	18.00	18.82	66,131,900
Allagash	277	AROO	18,605,403	16,976,787	1,628,616	22,800,000	-	12.90	10.07	770,000
Amity	199	AROO	8,210,160	8,096,490	113,670	8,950,000	-	16.70	12.81	73,710
Ashland	1,474	AROO	72,260,840	43,182,280	29,078,560	74,500,000	-	18.00	18.74	6,441,500
Bancroft	61	AROO	4,559,965	4,559,965	-	5,300,000	-	21.20	17.02	38,260
Blaine	806	AROO	18,750,505	17,909,973	840,532	19,700,000	-	18.50	19.04	548,200
Bridgewater	612	AROO	20,660,167	20,304,592	355,575	20,150,000	-	16.00	16.89	276,000
Caribou	8,312	AROO	235,346,200	219,775,800	15,570,400	242,450,000	-	21.25	21.48	66,636,300
Cary Plt	217	AROO	5,697,645	5,697,645	-	6,200,000	-	19.58	26.56	816,695
Castle Hill	454	AROO	9,939,118	9,818,278	120,840	12,400,000	-	16.70	14.21	1,771,600
Caswell	326	AROO	10,708,059	10,708,059	-	11,150,000	-	14.50	15.67	3,398,710
Chapman	465	AROO	12,220,958	11,585,458	635,500	14,050,000	-	15.50	14.48	1,709,320
Crystal	285	AROO	12,077,849	11,101,705	976,144	13,950,000	-	12.80	12.26	555,800
Cyr Plt	117	AROO	6,139,845	5,756,504	383,341	7,650,000	-	18.60	16.11	239,300
Dyer Brook	199	AROO	9,448,722	7,871,722	1,577,000	9,800,000	-	10.70	11.04	4,088,590
Eagle Lake	815	AROO	40,990,100	39,395,500	1,594,600	40,400,000	-	18.20	17.66	17,800,655
Easton	1,249	AROO	130,736,600	48,003,300	82,733,300	82,050,000	50,066,100	18.75	17.32	18,358,400
Fort Fairfield	3,579	AROO	126,486,290	117,838,320	8,647,970	133,950,000	1,974,040	19.50	19.20	17,936,400
Fort Kent	4,233	AROO	111,899,140	101,921,190	9,977,950	119,850,000	31,613	19.25	18.07	34,075,932
Frenchville	1,225	AROO	25,689,955	24,797,315	892,640	32,850,000	-	23.50	19.37	4,817,095
Garfield Plt	86	AROO	4,330,550	3,488,850	841,700	4,800,000	-	2.31	2.18	1,945,210

Glenwood Plt	-	AROO	4,268,470	4,268,470	-	4,550,000	-	8.15	7.23	239,390
Grand Isle	518	AROO	10,424,563	10,318,789	105,774	12,850,000	-	39.75	29.43	1,566,880
Hamlin	257	AROO	10,927,784	9,598,888	1,328,896	11,550,000	-	16.00	15.66	481,800
Hammond	98	AROO	5,170,615	5,170,615	-	5,850,000	-	20.00	21.66	236,700
Haynesville	122	AROO	6,223,203	6,219,003	4,200	7,250,000	-	12.50	11.53	417,480
Hersey	63	AROO	5,071,953	5,002,993	68,960	6,350,000	-	12.75	10.03	-
Hodgdon	1,240	AROO	27,794,240	27,794,240	-	29,450,000	-	16.10	17.96	5,934,952
Houlton	6,476	AROO	161,615,600	145,981,700	15,633,900	172,600,000	1,525,000	25.25	23.34	41,145,900
Island Falls	793	AROO	34,675,957	31,729,446	2,946,511	40,850,000	-	20.26	17.78	2,242,472
Limestone	2,361	AROO	33,286,980	30,751,730	2,535,250	42,900,000	-	23.25	19.47	282,318,380
Linneus	892	AROO	26,982,401	26,982,401	-	29,850,000	-	17.38	13.23	834,356
Littleton	955	AROO	20,746,508	20,324,701	421,807	25,650,000	-	16.34	14.39	-
Ludlow	402	AROO	9,383,196	9,383,196	-	10,600,000	-	21.00	18.97	64,695
Macwahoc Plt	98	AROO	5,525,740	5,185,250	340,490	6,100,000	-	12.00	14.33	418,742
Madawaska	4,534	AROO	369,217,655	170,683,940	198,533,715	387,700,000	-	19.70	19.40	22,868,030
Mapleton	1,889	AROO	46,016,195	44,326,115	1,690,080	57,950,000	-	16.50	13.94	3,506,900
Mars Hill	1,480	AROO	39,581,527	34,900,139	4,681,388	38,800,000	6,301,620	25.00	24.21	8,069,220
Masardis	255	AROO	14,056,915	6,835,754	7,221,161	18,000,000	689,650	20.50	16.93	689,650
Merrill	249	AROO	6,857,200	6,857,200	-	8,650,000	-	19.75	16.20	135,000
Monticello	790	AROO	16,733,700	16,596,700	137,000	23,650,000	-	23.30	15.91	1,917,100
Moro Plt	63	AROO	4,397,869	4,381,782	16,087	6,050,000	-	13.80	9.27	-
Nashville Plt	55	AROO	19,308,338	6,876,610	12,431,728	18,500,000	-	5.80	5.24	8,000
New Canada	306	AROO	11,922,013	11,138,938	783,075	11,350,000	-	12.50	13.90	377,100
New Limerick	523	AROO	49,823,950	36,031,800	13,792,150	48,450,000	-	10.00	10.34	9,058,848
New Sweden	621	AROO	17,597,923	16,672,750	925,173	21,050,000	-	19.50	17.78	757,400
Oakfield	732	AROO	18,418,400	17,737,100	681,300	21,850,000	-	20.75	19.28	1,824,000
Orient	145	AROO	17,033,670	16,900,690	132,980	18,950,000	-	13.00	12.45	361,085
Oxbow Plt	56	AROO	4,748,866	4,740,748	8,118	6,100,000	-	18.00	14.05	120,000
Perham	434	AROO	10,320,712	9,952,782	367,930	12,950,000	-	20.00	15.82	507,975
Portage Lake	390	AROO	35,761,169	29,886,710	5,874,459	27,650,000	93,467	13.60	13.96	1,455,600
Presque Isle	9,511	AROO	336,419,000	298,560,200	37,858,800	345,300,000	-	24.72	24.08	97,320,900
Reed Plt	207	AROO	9,363,277	8,509,587	853,690	10,300,000	-	15.00	11.83	17,522
Sherman	937	AROO	22,114,300	21,487,300	627,000	26,700,000	-	17.63	16.15	200,600
Smyrna	415	AROO	10,162,500	9,913,100	249,400	11,450,000	-	19.50	18.70	378,500
St. Agatha	802	AROO	35,530,948	33,915,833	1,615,115	35,000,000	-	16.25	16.62	4,685,650
St. Francis	577	AROO	13,423,718	10,903,893	2,519,825	13,900,000	-	13.70	11.61	3,819,872
St. John Plt	282	AROO	10,862,723	9,302,074	1,560,649	12,050,000	-	14.70	13.36	236,100
Stockholm	271	AROO	7,089,150	7,010,386	78,764	10,100,000	-	24.00	19.48	550,046
Van Buren	2,631	AROO	47,727,959	44,795,989	2,931,970	48,350,000	-	23.25	27.87	16,562,740
Wade	250	AROO	7,895,422	7,895,422	-	8,650,000	-	20.60	18.75	432,000
Wallagrass Plt	561	AROO	21,697,707	20,496,457	1,201,250	21,550,000	-	13.50	13.45	325,530
Washburn	1,627	AROO	45,841,836	41,439,186	4,402,650	50,500,000	-	22.00	20.69	10,202,500
Westfield	559	AROO	14,655,149	14,051,462	603,687	17,050,000	-	17.75	16.49	998,480
Westmanland	71	AROO	7,745,770	7,745,770	-	8,400,000	-	14.40	12.66	250,750
Weston	203	AROO	15,801,756	15,231,891	569,865	19,250,000	336,020	21.00	16.61	205,682
Winterville Plt	196	AROO	13,374,600	13,374,600	-	14,200,000	-	13.00	11.30	216,000
Woodland	1,403	AROO	20,982,153	20,847,153	135,000	27,050,000	-	18.50	15.14	860,704
Auburn	23,203	ANDR	1,099,903,900	915,712,900	184,191,000	1,081,600,000	42,506,800	27.19	26.84	234,362,400

Durham	3,381	ANDR	146,041,300	145,417,400	623,900	145,250,000	-	15.65	15.42	3,706,200
Greene	4,076	ANDR	169,815,800	163,630,300	6,185,500	164,350,000	-	14.70	16.03	4,542,500
Leeds	2,001	ANDR	74,858,900	72,982,600	1,876,300	80,700,000	-	15.55	14.84	3,231,700
Lewiston	35,690	ANDR	1,281,655,720	1,119,658,720	161,997,000	1,337,500,000	10,562,850	27.65	26.70	489,197,950
Lisbon	9,077	ANDR	326,337,620	278,982,830	47,354,790	322,450,000	18,262,520	22.50	23.09	26,253,890
Livermore	2,106	ANDR	90,826,756	74,437,887	16,388,869	103,750,000	-	18.30	15.37	3,024,603
Livermore Falls	3,227	ANDR	151,330,700	92,451,800	58,878,900	127,600,000	16,777,000	22.90	26.34	21,239,100
Mechanic Falls	3,138	ANDR	77,230,630	72,998,500	4,232,130	83,750,000	2,082,200	23.50	22.84	5,669,500
Minot	2,248	ANDR	69,060,575	68,626,256	434,319	80,950,000	-	20.50	18.01	2,718,760
Poland	4,866	ANDR	297,422,800	218,587,200	78,835,600	310,400,000	39,369,100	17.00	15.44	27,286,600
Sabattus	4,486	ANDR	120,659,300	111,576,600	9,082,700	137,500,000	-	19.25	16.77	30,000
Turner	4,972	ANDR	222,868,806	211,771,290	11,097,516	221,800,000	-	13.83	14.19	31,327,310
Wales	1,322	ANDR	39,855,975	39,439,168	416,807	46,350,000	-	22.60	20.21	6,774,461

Survey Result Analysis

2001 Fiscal Survey Report Analysis

Response Rate. Two hundred forty-two (242) municipalities participated in the fiscal survey for a response rate of 49.6%. Participating municipalities ranged in population from 35,690 to 29. To account for the differences in revenues and expenditures due to the population of a community, population-based formulas were used to make statewide comparisons.

Figure 1
Participants and Response Rate by Population Group

Population Group	Total Municipalities in Group	# of Municipalities Participating	Response Rate
20,000 +	8	6	75.0
10,000 - 19,999	10	7	70.0
5,000 - 9,999	40	32	80.0
3,500 - 4,999	38	26	68.4
2,000 - 3,499	67	35	52.2
1,000 - 1,999	111	53	47.7
Under 1,000	214	83	38.8
Total	488	242	49.6

Methodology. The data were broken down into seven population groups. These seven population groups were used because when comparing the statewide estimates with actual statewide data, more often than not the estimates were on target with the actual data. Estimated population group and statewide revenues and expenditures were calculated by using a three-tiered formula. First, an average of all responses for each category was calculated for each population group. Second, the average was multiplied by the number of municipalities (statewide) in that population group. Finally, the population group totals were added together to get estimated statewide revenues and expenditures by each category.

Validation of Methodology. To ensure that the use of the seven population categories and the above-described methodology would yield accurate statewide figures, actual statewide receipts (where available) were used. As shown in figure 2, the methodology used yielded very accurate results. Due to the make up of the survey participants, statewide estimates are generally lower than actual revenue receipts.

Figure 2
Validation of Methodology - Statewide Estimates vs. Actual Data

	FY 2000-01 Actual Revenues	FY 2000-01 Estimates Revenues	Difference Actual vs Estimates
Municipal Commitment	1,312,023,391	1,261,555,074	3.8
Excise Tax	156,205,868	157,860,437	-1.1
Revenue Sharing	105,673,142	105,235,047	0.4
Homestead	38,769,856	38,604,108	0.4
Urban/Rural Road Initiative	22,752,410	22,836,377	-0.4
Tree Growth	4,571,571	4,699,640	-2.8
General Purpose Aid for Education	625,231,230	621,733,900	0.6
Veterans	898,487	860,852	4.2

Notes to Data. A detailed breakdown by type of program is not provided for the federal revenue collections. The information received regarding federal revenues was insufficient to provide meaningful population-based and statewide analysis for each program. Although total federal revenue projections are presented, that data are also based on information that was insufficient according to accepted statistical standards.

Throughout the report information on the 2000 Fiscal Survey is provided to make comparisons. As you will see, in some instances the changes from year to year are rather dramatic. It is important to keep in mind, that different communities participated in each survey. Of the 240 municipalities that had participated in the 2000 survey, only 173 of those communities participated in the 2001 survey.

Overview Revenues & Expenditures

From the 2001 Fiscal Survey report, MMA estimates that statewide municipalities received \$2.5 billion of revenues and spent \$2.3 billion in FY 00-01. **NOTE:** In the survey, we asked municipal officials to report only the "local appropriation" for education. For the statewide projection, we added GPA (\$625 million) to the total expenditures (\$1.7 billion) in order for statewide estimates for revenues and to be "apples-to-apples" with expenditures (GPA was included as a revenue). The GPA amount is not, however, included in "expenditure" tables that accompany this analysis of the Fiscal Survey (pages 8-14). To further explain the discrepancy in revenues to expenditures, make sure you read "Precautions for Using the Data" on page ii.

Figure 3 illustrates, by population group, the sources of income and expenditures for municipalities across the state. As shown in the revenue chart, in all population groups, local sources of revenue account for the largest revenue source. Figure 4 shows that for all population categories, education (local appropriation only) was the largest expenditure.

Figure 3

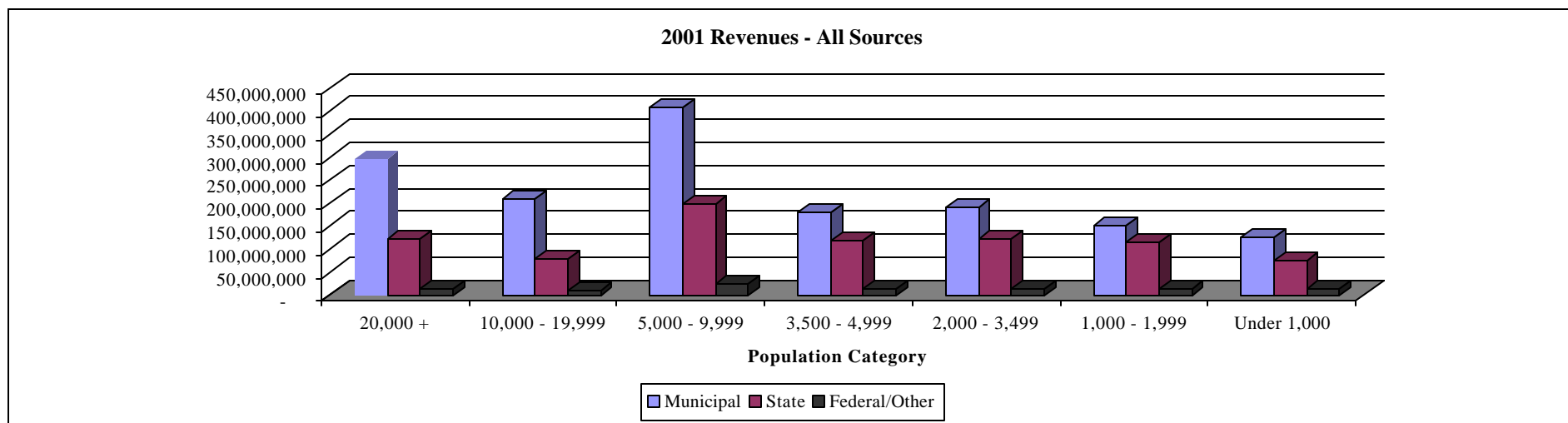
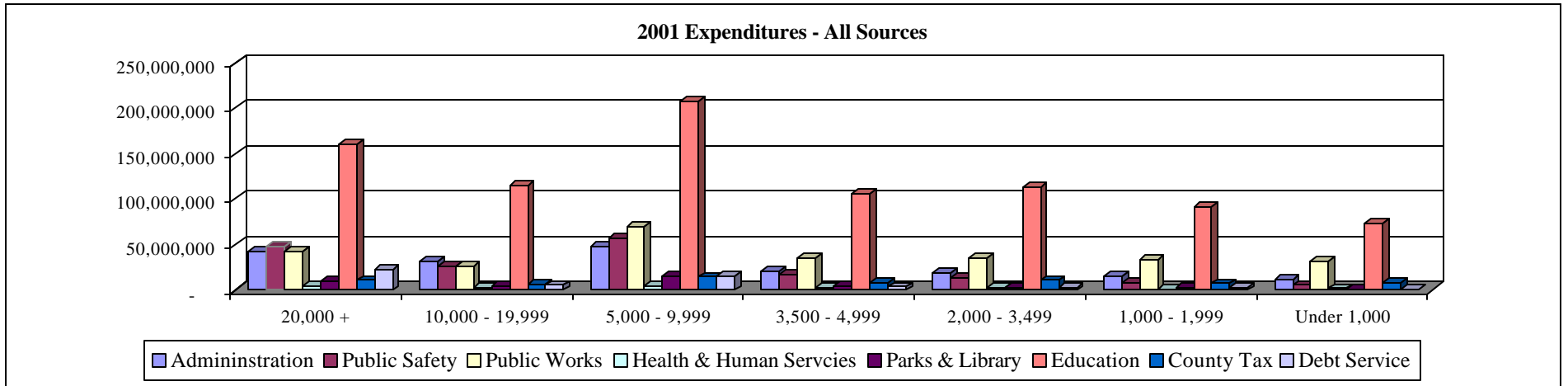


Figure 4



Revenues

The revenue to operate municipal government is derived from municipal, state, federal and other sources, such as carryovers, reserve accounts, and miscellaneous accounts (e.g., selling of assets). As expected, revenues generated locally account for the largest piece of the municipal revenue pie, with state revenue being the second largest source of revenue. According to the data received, statewide revenues from municipal sources are estimated to be 62.7 percent of the \$2.5 billion collected. Revenues from state sources, including GPA, are estimated to be 33.3 percent of the total.

Figure 5
Average Total Collection by Population Category

Population Group	Total Municipal	Total State Revenue	Other Revenue	Total Federal Revenue	Total Revenues
20,000 +	36,971,683	15,403,696	1,072,100	584,742	54,032,221
10,000 - 19,999	20,955,957	7,877,860	706,007	110,019	29,649,842
5,000 - 9,999	10,200,553	4,965,462	520,106	100,950	15,787,071
3,500 - 4,999	4,771,406	3,081,078	306,056	56,859	8,215,398
2,000 - 3,499	2,838,757	1,816,672	153,546	30,991	4,839,966
1,000 - 1,999	1,368,127	1,021,864	98,883	28,135	2,517,010
Under 1,000	578,737	355,324	45,971	12,680	992,711
Total	77,685,219	34,521,955	2,902,669	924,376	116,034,219

Figure 6
Total Revenues Generated by Municipal, State, Other and Federal Sources

Population Group	Total Municipal	Total State Revenue	Other Revenue	Total Federal Revenue	Total Revenues
20,000 +	295,773,461	123,229,567	8,576,798	4,677,938	432,257,764
10,000 - 19,999	209,559,565	78,778,597	7,060,071	1,100,187	296,498,420
5,000 - 9,999	408,022,112	198,618,477	20,804,253	4,038,015	631,482,857
3,500 - 4,999	181,313,417	117,080,952	11,630,128	2,160,640	312,185,137
2,000 - 3,499	190,196,747	121,717,032	10,287,573	2,076,374	324,277,726
1,000 - 1,999	151,862,148	113,426,887	10,976,019	3,123,012	279,388,066
Under 1,000	123,849,644	76,039,304	9,837,814	2,713,453	212,440,216
Total	1,560,577,096	828,890,817	79,172,656	19,889,619	2,488,530,188
% of Total 2000-01	62.7	33.3	3.2	0.8	100.0
% of Total 1999-00	56.6	32.0	7.2	4.2	100.0

Municipal Revenue. Figure 7 (average collection) and figure 8 (estimated total collection) show that the property tax accounts for 81% of the revenues generated by local resources, with excise tax collections being the second largest source of locally generated revenues accounting for 10% of total revenues.

**Figure 7
Municipally Generated Revenue – Average Collection by Population Group**

Population Group	Commitment	Interest Unpaid Taxes				Franchise Fees	Charges for Services	Other Municipal Revenue	Total Municipal
		Excise Tax	Bank Interest & Investments	License & Permit Fees					
20,000 +	29,600,975	2,795,723	767,214	634,734	80,002	1,372,087	1,720,946	36,971,683	
10,000 - 19,999	17,261,086	2,061,730	469,143	218,380	81,921	451,683	412,014	20,955,957	
5,000 - 9,999	8,101,226	953,145	190,369	75,957	23,969	576,930	278,957	10,200,553	
3,500 - 4,999	3,833,189	582,399	103,441	38,850	7,615	165,480	40,432	4,771,406	
2,000 - 3,499	2,332,707	343,914	59,933	30,202	3,851	44,771	23,379	2,838,757	
1,000 - 1,999	1,104,973	163,485	30,442	11,938	978	27,853	28,459	1,368,127	
Under 1,000	483,565	62,763	13,221	4,962	179	9,223	4,885	578,737	
Total	62,717,720	6,963,160	1,633,762	1,015,023	198,515	2,648,029	2,509,071	77,685,219	

**Figure 8
Municipally Generated Revenue – Estimated Total Collection by Population Group and Statewide**

Population Group	Municipal Commitment (Property Tax)	Interest Unpaid Taxes				Franchise Fees	Charges for Services	Other Municipal Revenue	Total Municipal
		Excise Tax	Bank Interest & Investments	License & Permit Fees					
20,000 +	236,807,802	22,365,787	6,137,710	5,077,875	640,018	10,976,699	13,767,570	295,773,461	
10,000 - 19,999	172,610,855	20,617,300	4,691,427	2,183,804	819,206	4,516,834	4,120,139	209,559,565	
5,000 - 9,999	324,049,048	38,125,805	7,614,742	3,038,271	958,753	23,077,203	11,158,290	408,022,112	
3,500 - 4,999	145,661,178	22,131,168	3,930,771	1,476,295	289,361	6,288,229	1,536,414	181,313,417	
2,000 - 3,499	156,291,369	23,042,244	4,015,498	2,023,528	258,044	2,999,683	1,566,381	190,196,747	
1,000 - 1,999	122,651,978	18,146,801	3,379,040	1,325,124	108,566	3,091,726	3,158,912	151,862,148	
Under 1,000	103,482,843	13,431,332	2,829,370	1,061,859	38,397	1,973,761	1,045,315	123,849,644	
Total	1,261,555,074	157,860,437	32,598,559	16,186,756	3,112,344	52,924,136	36,353,021	1,560,577,096	
% of Total 2000-01	80.8	10.1	2.1	1.0	0.2	3.4	2.3	100.0	
% of Total 1999-00	74.1	10.0	2.0	1.1	0.3	12.4	-	100.0	

State Revenue. Figure 9 (average collection) and figure 10 (estimated total collection) show that state subsidies to municipalities for education (GPA) account for 75% of the revenues generated by state resources, with Revenue Sharing being the second largest source of state revenue.

Figure 9
State Revenue – Estimated Total Collection by Population Group and Statewide

Population Group	Urban/Rural			General					Other State Revenue	Total State Revenue
	State Revenue Sharing	Homestead	Road Initiative (URIP)	General Assistance	Tree Growth	Purpose Aid for Education (GPA)	Other Education	Veterans		
20,000 +	2,751,525	793,252	261,200	70,695	7,038	10,984,613	319,223	17,131	199,019	15,403,696
10,000 - 19,999	1,208,280	450,401	205,788	23,078	10,414	5,311,255	575,482	10,344	82,817	7,877,860
5,000 - 9,999	693,261	243,185	103,092	14,603	11,268	3,542,470	259,601	5,819	92,164	4,965,462
3,500 - 4,999	323,934	119,520	71,846	9,321	9,848	2,475,373	60,632	2,252	8,352	3,081,078
2,000 - 3,499	198,460	82,765	47,098	4,927	7,994	1,442,292	22,141	1,765	9,230	1,816,672
1,000 - 1,999	99,001	42,497	37,197	2,883	9,469	819,812	5,686	989	4,329	1,021,864
Under 1,000	31,842	15,058	21,264	659	9,942	267,985	2,246	346	5,982	355,324
Total	5,306,303	1,746,678	747,486	126,167	65,973	24,843,799	1,245,011	38,646	401,892	34,521,955

Figure 10
State Revenue – Estimated Total Collection by Population Group and Statewide

Population Group	Urban/Rural			General					Other State Revenue	Total State Revenue
	State Revenue Sharing	Homestead	Road Initiative (URIP)	General Assistance	Tree Growth	Purpose Aid for Education (GPA)	Other Education	Veterans		
20,000 +	22,012,198	6,346,013	2,089,602	565,564	56,304	87,876,901	2,553,782	137,051	1,592,152	123,229,567
10,000 - 19,999	12,082,800	4,504,009	2,057,883	230,777	104,145	53,112,555	5,754,824	103,437	828,167	78,778,597
5,000 - 9,999	27,730,444	9,727,396	4,123,679	584,109	450,703	141,698,796	10,384,053	232,743	3,686,555	198,618,477
3,500 - 4,999	12,309,491	4,541,746	2,730,151	354,214	374,212	94,064,160	2,303,999	85,592	317,387	117,080,952
2,000 - 3,499	13,296,810	5,545,272	3,155,562	330,130	535,594	96,633,531	1,483,447	118,287	618,400	121,717,032
1,000 - 1,999	10,989,141	4,717,179	4,128,901	320,033	1,051,102	90,999,165	631,154	109,727	480,485	113,426,887
Under 1,000	6,814,164	3,222,493	4,550,600	140,999	2,127,580	57,348,792	480,601	74,015	1,280,060	76,039,304
Total	105,235,047	38,604,108	22,836,377	2,525,826	4,699,640	621,733,900	23,591,861	860,852	8,803,206	828,890,817
% of Total 2000-01	12.7	4.7	2.8	0.3	0.6	75.0	2.8	0.1	1.1	100.0
% of Total 1999-00	11.5	4.4	2.6	0.4	0.6	69.3	10.1	0.1	1.0	100.0

Expenditures

Figures 11 and 12 show that spending on education is the largest municipal expenditures in each population category as well as statewide. As estimated, 51% of the total \$1.7 billion expended statewide on municipal services is used to fund education. The second and third most expensive services provided at the municipal level are public works and administration.

Figure 11
Average Total Expenditures by Population Group

Population Group	Health &			Parks &		County	Debt		Total
	Administration	Public Safety	Public Works	Human Services	Library	Education	Tax	Service*	
20,000 +	5,359,220	6,026,398	5,345,320	576,346	1,317,336	20,014,256	1,354,644	2,741,903	42,735,423
10,000 - 19,999	2,692,645	2,846,845	2,692,746	296,617	467,321	11,500,569	619,903	529,889	21,646,535
5,000 - 9,999	1,216,372	1,424,999	1,747,612	128,483	384,944	5,198,174	362,779	374,072	10,837,435
3,500 - 4,999	547,101	449,551	910,113	71,744	112,793	2,774,466	201,854	92,996	5,160,619
2,000 - 3,499	290,897	201,312	523,707	38,436	41,301	1,693,979	161,174	39,589	2,990,395
1,000 - 1,999	137,133	73,754	308,299	17,320	17,999	820,116	63,456	24,193	1,462,270
Under 1,000	54,505	24,673	146,386	8,471	4,712	341,581	39,173	5,850	625,351
Total	10,297,873	11,047,532	11,674,183	1,137,417	2,346,406	42,343,142	2,802,984	3,808,493	85,458,030

Figure 12
Estimated Total Expenditures

Population Group	Health &			Parks &		County	Debt		Total
	Administration	Public Safety	Public Works	Human Services	Library	Education	Tax	Service*	
20,000 +	42,873,757	48,211,184	42,762,562	4,610,770	10,538,690	160,114,048	10,837,152	21,935,226	341,883,38
10,000 - 19,999	32,068,729	25,896,951	26,141,499	2,607,330	4,463,914	115,005,693	6,199,034	5,298,890	217,682,04
5,000 - 9,999	48,654,870	56,999,958	69,904,495	5,139,323	15,397,755	207,926,980	14,511,172	14,962,864	433,497,41
3,500 - 4,999	20,789,849	17,082,953	34,584,294	2,726,271	4,286,143	105,429,695	7,670,455	3,533,857	196,103,51
2,000 - 3,499	19,490,112	13,487,896	35,088,359	2,575,220	2,767,165	113,496,591	10,798,644	2,652,495	200,356,48
1,000 - 1,999	15,221,772	8,407,936	34,221,213	190,517	1,997,921	91,032,921	7,043,566	2,685,417	160,801,26
Under 1,000	11,664,063	5,280,030	31,326,518	1,812,715	1,008,403	73,098,378	8,383,121	1,251,956	133,825,18
Total	190,763,150	175,366,909	274,028,939	19,662,146	40,459,992	866,104,305	65,443,144	52,320,705	1,684,149,290
% of Total 2000-01	11.3	10.4	16.3	1.2	2.4	51.4	3.9	3.1	100.0
% of Total 1999-00	9.2	10.8	18.6	2.8	2.6	48.2	3.2	4.8	100.0

* Response rate not high enough to be statistically valid.

General Administration. Figure 13 (average expenditures) and figure 14 (estimated total expenditures) show that 53% of general administration expenditures is spent on municipal office operations, while 47% is spent on employee benefits (e.g., health and dental insurance, worker’s compensation, etc.) and on other insurances (e.g., public officials’ liability, property and casualty insurance, etc.).

**Figure 13
General Administration – Average Expenditures by Population Group**

Population Group	Employee			Total
	Administration	Benefits	Insurance	Administration
20,000 +	2,248,863	2,976,121	134,236	5,359,220
10,000 - 19,999	1,216,910	1,165,147	310,588	2,692,645
5,000 - 9,999	634,138	520,951	61,283	1,216,372
3,500 - 4,999	323,520	191,459	32,122	547,101
2,000 - 3,499	193,316	79,395	18,186	290,897
1,000 - 1,999	101,855	24,507	10,771	137,133
Under 1,000	43,105	5,528	5,872	54,505
Total	4,761,707	4,963,109	573,057	10,297,873

**Figure 14
General Administration – Estimated Total Expenditures by Population Group and Statewide**

Population Group	Employee			Total
	Administration	Benefits	Insurance	Administration
20,000 +	17,990,906	23,808,966	1,073,885	42,873,757
10,000 - 19,999	12,169,096	11,651,471	3,105,883	26,926,450
5,000 - 9,999	25,365,524	20,838,041	2,451,305	48,654,870
3,500 - 4,999	12,293,766	7,275,455	1,220,628	20,789,849
2,000 - 3,499	12,952,162	5,319,485	1,218,465	19,490,112
1,000 - 1,999	11,305,912	2,720,232	1,195,628	15,221,772
Under 1,000	9,224,464	1,183,071	1,256,527	11,664,063
Total	101,301,829	72,796,722	11,522,321	185,620,872
% of Total 2000-01	54.6	39.2	6.2	100.0
% of Total 1999-00	59.6	34.3	6.2	100.0

Public Safety. Figure 15 (average expenditures) and figure 16 (estimated total expenditures) show that municipal expenditures for law enforcement statewide make up 48% of all public safety expenditures. Although statewide expenditures for law enforcement are the largest, in communities with populations less than 3,500 funding for fire departments exceed law enforcement expenditures.

Figure 15
Public Safety – Average Expenditures by Population Group

Population Group	Law Enforcement	Fire	EMS	Other Public Safety	Total Public Safety
20,000 +	3,004,037	2,844,192	75,600	102,568	6,026,398
10,000 - 19,999	1,695,015	884,896	304,559	87,484	2,971,953
5,000 - 9,999	715,614	503,670	143,429	62,287	1,424,999
3,500 - 4,999	209,091	162,260	45,289	32,912	449,551
2,000 - 3,499	83,115	93,167	16,892	8,138	201,312
1,000 - 1,999	18,723	44,472	8,753	1,806	73,754
Under 1,000	3,714	15,202	4,487	1,270	24,673
Total	5,729,310	4,547,858	599,009	296,464	11,172,640

Figure 16
Public Safety – Estimated Total Expenditures by Population Group and Statewide

Population Group	Law Enforcement	Fire	EMS	Other Public Safety	Total Public Safety
20,000 +	24,032,299	22,753,538	604,800	820,547	48,211,184
10,000 - 19,999	16,950,148	8,848,955	3,045,590	874,838	29,719,532
5,000 - 9,999	28,624,552	20,146,782	5,737,141	2,491,483	56,999,958
3,500 - 4,999	7,945,462	6,165,864	1,720,988	1,250,639	17,082,953
2,000 - 3,499	5,568,707	6,242,191	1,131,770	545,228	13,487,896
1,000 - 1,999	2,134,460	5,069,825	997,797	205,853	8,407,936
Under 1,000	794,800	3,253,240	960,261	271,729	5,280,030
Total	86,050,428	72,480,395	14,198,348	6,460,318	179,189,490
% of Total 2000-01	48.0	40.4	7.9	3.6	100.0
% of Total 1999-00	46.1	37.7	10.2	6.0	100.0

Public Works. Figure 17 (average expenditures) and figure 18 (estimated total expenditures) show that municipal expenditures for road maintenance and improvements statewide make up 67% of all municipal public works expenditures. Expenditures for solid waste / recycling and water and sewer infrastructure account for 31% of total public works expenditures.

Figure 17
Public Works – Average Expenditures by Population Group

Population Group	Road Maintenance	Solid Waste & Recycling	Water & Sewer	Cemeteries	Total Public Works
20,000 +	3,280,891	1,089,091	904,942	70,397	5,345,320
10,000 - 19,999	2,137,082	638,084	28,085	95,793	2,899,044
5,000 - 9,999	1,078,865	379,907	267,687	21,154	1,747,612
3,500 - 4,999	624,541	235,527	38,044	12,000	910,113
2,000 - 3,499	365,900	128,436	20,687	8,685	523,707
1,000 - 1,999	211,658	70,010	21,801	4,831	308,299
Under 1,000	109,653	30,743	4,130	1,859	146,386
Total	7,808,590	2,571,797	1,285,375	214,719	11,880,481

Figure 18
Public Works – Estimated Total Expenditures by Population Group and Statewide

Population Group	Road Maintenance	Solid Waste & Recycling	Water & Sewer	Cemeteries	Total Public Works
20,000 +	26,247,126	8,712,725	7,239,533	563,178	42,762,562
10,000 - 19,999	21,370,817	6,380,837	280,852	957,933	28,990,438
5,000 - 9,999	43,154,614	15,196,271	10,707,463	846,148	69,904,495
3,500 - 4,999	23,732,571	8,950,034	1,445,675	456,014	34,584,294
2,000 - 3,499	24,515,278	8,605,180	1,386,027	581,874	35,088,359
1,000 - 1,999	23,494,019	7,771,123	2,419,861	536,210	34,221,213
Under 1,000	23,465,781	6,579,089	883,734	397,915	31,326,518
Total	185,980,206	62,195,258	24,363,144	4,339,271	276,877,879
% of Total 2000-01	67.2	22.5	8.8	1.6	100.0
% of Total 1999-00	61.8	18.6	17.8	1.8	100.0

Health & Human Services. Figure 19 (average expenditures) and figure 20 (estimated total expenditures) show that spending for social service related contributions and allocations, including General Assistance, make up 60% of all municipal health and human service expenditures. Spending on code enforcement related services accounts for 40% of total expenditures in this category.

Figure 19
Health and Human Services – Average Expenditures by Population Group

Population Group	Code Enforcement	General Assistance	Social Service		Other	Total
			Social Service Programs	Agency Contribution	Health & Human Services	Health & Human Services
20,000 +	272,203	186,130	17,510	65,856	34,648	576,346
10,000 - 19,999	120,057	53,566	32,960	77,978	12,056	296,617
5,000 - 9,999	51,496	27,330	11,055	28,312	10,290	128,483
3,500 - 4,999	25,973	15,866	4,984	24,236	685	71,744
2,000 - 3,499	18,384	6,960	1,437	10,898	758	38,436
1,000 - 1,999	6,557	4,327	1,200	4,965	270	17,320
Under 1,000	1,816	1,271	382	2,421	2,580	8,471
Total	496,485	295,451	69,528	214,666	61,288	1,137,417

Figure 20
Health and Human Services – Estimated Total Expenditures by Population Group and Statewide

Population Group	Code Enforcement	General Assistance	Social Service		Other	Total
			Social Service Programs	Agency Contribution	Health & Human Services	Health & Human Services
20,000 +	2,177,622	1,489,037	140,080	526,846	277,184	4,610,770
10,000 - 19,999	1,200,567	535,664	329,604	779,777	120,560	2,966,173
5,000 - 9,999	2,059,828	1,093,216	442,186	1,132,481	411,613	5,139,323
3,500 - 4,999	986,961	602,906	189,403	920,961	26,041	2,726,271
2,000 - 3,499	1,231,726	466,300	96,260	730,166	50,769	2,575,220
1,000 - 1,999	72,126	47,602	13,198	54,616	2,974	190,517
Under 1,000	388,615	272,019	81,758	518,182	552,141	1,812,715
Total	8,117,446	4,506,745	1,292,489	4,663,029	1,441,280	20,020,989
% of Total 2000-01	40.5	22.5	6.5	23.3	7.2	100.0
% of Total 1999-00	25.4	18.4	17.6	16.4	22.3	100.0

Parks & Libraries. Figure 21 (average expenditures) and figure 22 (estimated total expenditures) show that municipalities statewide spent \$40.4 million to provide park and library services.

Figure 21
Parks & Libraries – Average Expenditures by Population Group

Population Group	Parks & Recreation	Library	Total Parks & Library
20,000 +	759,244	558,093	1,317,336
10,000 - 19,999	247,047	220,274	467,321
5,000 - 9,999	223,168	161,776	384,944
3,500 - 4,999	75,552	37,241	112,793
2,000 - 3,499	25,068	16,233	41,301
1,000 - 1,999	11,102	6,897	17,999
Under 1,000	2,978	1,734	4,712
Total	1,344,160	1,002,247	2,346,406

Figure 22
Parks & Libraries – Estimated Total Expenditures by Population Group and Statewide

Population Group	Parks & Recreation	Library	Total Parks & Library
20,000 +	6,073,949	4,464,741	10,538,690
10,000 - 19,999	2,470,467	2,202,740	4,673,207
5,000 - 9,999	8,926,735	6,471,021	15,397,755
3,500 - 4,999	2,870,984	1,415,159	4,286,143
2,000 - 3,499	1,679,585	1,087,581	2,767,165
1,000 - 1,999	1,232,349	765,573	1,997,921
Under 1,000	637,344	371,060	1,008,403
Total	23,891,411	16,777,874	40,669,285
% of Total 2000-01	58.7	41.3	100.0
% of Total 1999-00	57.5	42.5	100.0

Education and County Tax. Figure 23 (average expenditures) and figure 24 (estimated total expenditures) show that municipal spending in FY 2001 for education is estimated at \$866 million, accounting for 66% of the \$1.31 billion raised by the property tax during that fiscal year.

**Figure 23
Education & County Tax– Average Expenditures by Population Group**

Population Group	Education	County Tax
20,000 +	20,014,256	1,354,644
10,000 - 19,999	11,500,569	619,903
5,000 - 9,999	5,198,174	362,779
3,500 - 4,999	2,774,466	201,854
2,000 - 3,499	1,693,979	161,174
1,000 - 1,999	820,116	63,456
Under 1,000	341,581	39,173
Total	42,343,142	2,802,984

**Figure 24
Education & County Tax– Estimated Total Expenditures by Population Group and Statewide**

Population Group	Education	County Tax
20,000 +	160,114,048	10,837,152
10,000 - 19,999	115,005,693	6,199,034
5,000 - 9,999	207,926,980	14,511,172
3,500 - 4,999	105,429,695	7,670,455
2,000 - 3,499	113,496,591	10,798,644
1,000 - 1,999	91,032,921	7,043,566
Under 1,000	73,098,378	8,383,121
Total	866,104,305	65,443,144