

Maine Municipal Association

2002 Fiscal Survey Report & Analysis

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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 2002 and from state government sources where certain types of municipal financial data are collected. This report presents the collected data in two formats. First, aggregate data is provided to show projected statewide and population group revenues and expenditures. Second, a financial profile is provided for each municipality detailing sources of revenues and expenditures. For those that responded to the survey, the financial profile 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 121st Legislature focuses its attention on a significant General Fund deficit and ways to achieve greater efficiencies in the delivery of government services, we believe the information in this survey will prove its value. This data will enable MMA's legislative staff to show state officials, the business community and others how municipalities collect and spend revenues.

Additionally, we believe the fiscal survey is a good benchmarking tool for municipal officials. The data provided in each municipality's profile allow you to compare your community's revenue and expenditures with that of other communities of similar size and situation.

Thank you to all the municipalities that participated in the 2002 survey. The time and research you took to complete this survey are appreciated.

Data Precautions & Notes

Although the quality of the data submitted continues to improve, we still encountered three data problems warranting discussion. Please note that while these precautions are necessary, we believe the information provided and methodology used to project statewide and population group revenues and expenditures remain valuable and useful.

Revenues Outpacing Expenditures. In an examination of the aggregated statewide and population group data, we found that on average revenue collections outpaced expenditures by 5% to 8%. Since budgeting involves estimating, we did not find the under-estimating of revenues to be unusual, within this range. We also are aware that many municipalities purposefully under-estimate revenues, so that they will be in a position to "carry-over" excess revenue collections into the next year's operating budget. However, in some particular population groups as well as in some municipalities, revenue collections far exceeded expenditures. In follow-up telephone calls to communities where revenue collections outpaced expenditures by over 10%, we found two common explanations for the "over" collection of revenue. First, it is difficult for communities to precisely budget for revenues that fluctuate from year to year. Maine communities, as a whole, tend to budget conservatively with revenue. 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 projection, it is not uncommon to see municipalities with year-end balances. Second, in many cases some of the revenue reported, primarily the federal revenue, was not General Fund revenue, but revenue diverted to reserve funds for particular projects. In future fiscal surveys, we hope to resolve these problems by providing more explicit explanations for the data being requested.

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

Trends. Throughout the report information from the 2000 and 2001 Fiscal Surveys is provided. As you will see, in some instances the changes from year to year are remarkable. The more dramatic changes occur for two reasons. First, over the past two years we have made changes to the survey that makes year-to-year comparisons difficult. For example, in some expenditure categories the data requested and collected in 2000 differs from the data requested in the 2001 and 2002 surveys. Second, from year-to-year different communities participate in the survey. 242 municipalities participated in the 2002 survey. Only 175 of those same communities participated in the 2001 survey and only 144 in the 2000 survey.

Response Rate & Methodology

The 242 participating municipalities range in population from 64,249 to 29 (see figure 1). To account for the differences in revenues and expenditures due to the population of a community, the data were broken down into seven population groups. Estimated population group and statewide revenues and expenditures were calculated using a three-tiered formula. First, an average of all responses for each category was calculated for each population group. Second, the calculated 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 for each category. The estimates calculated for the 20,000 plus category are based on the data provided by only two communities (25% of the population group). Portland was the third community to participate in this category, but the City's data too heavily skewed the population group estimates, so were not used.

Overview: Revenues & Expenditures

From the 2002 Fiscal Survey data collected, we estimate that statewide municipalities collected \$2.7 billion of revenue and spent \$2.5 billion in fiscal year 2001. Although in the survey we asked municipal officials to report only the "local appropriation" for education, for the purpose of this analysis expenditures for education include both the local share (\$826 million) and the state share (\$688 million).

Figure 2 illustrates sources of revenue as a percentage of total revenue. In every population group, municipal revenue sources account for over one-half of all revenue. Statewide it is estimated that local sources account for 63% of all municipal revenue.

Figure 1
Participants & Response Rate by Population Group

Population Group	# of Municipalities in Group	# of Municipalities Participating in 2002 Fiscal Survey	Response Rate
20,000 + *	8	3	37.5
10,000 - 19,999	10	7	70.0
5,000 - 9,999	40	30	75.0
3,500 - 4,999	38	24	63.2
2,000 - 3,499	67	40	59.7
1,000 - 1,999	111	56	50.5
Under 1,000	214	82	38.3
Total	488	242	49.6

Figure 2
Sources of Municipal Revenue as a % of Total

	Municipal	State	Other	Federal
20,000 + *	60.6	38.8	-	0.6
10,000 - 19,999	74.8	24.2	0.8	0.2
5,000 - 9,999	68.3	29.1	2.3	0.3
3,500 - 4,999	61.6	35.6	2.0	0.8
2,000 - 3,499	55.4	40.5	3.5	0.6
1,000 - 1,999	58.5	37.7	3.5	0.3
Under 1,000	56.9	38.0	3.9	1.1
Total	63.2	34.2	2.1	0.5

* Number of respondents in this group not large enough to be statistically valid.

Figure 3 illustrates the cost of providing a particular municipal service as a percentage of total expenditures for each population group. Education is the largest expenditure in each group ranging in magnitude from a low of 47% to a high of 71% of total expenditures. In addition to education cost, funding for general administration, public safety and public works make up the top four categories. Statewide estimates show that education accounts for 61% of the total expenditures, public works 11%, and administration and public safety roughly 9% each. The cost of funding health and human services, parks and recreation, libraries, county tax, debt service and all other municipal services together account for 10% of total expenditures.

Figure 3
Sources of Expenditures as a % of Total

Population Group	General Administration	Public Safety	Public Works	Codes & Human Services	Parks & Library	Education	County Tax	Debt Service	Other
20,000 + *	16.8	12.7	10.2	1.1	2.4	46.8	2.1	6.3	1.7
10,000 - 19,999	10.3	11.1	8.7	1.2	2.7	57.9	2.7	5.0	0.4
5,000 - 9,999	8.9	11.2	11.4	0.8	3.3	57.4	2.7	2.9	1.3
3,500 - 4,999	7.0	6.6	12.4	0.9	1.6	65.8	3.0	1.9	0.7
2,000 - 3,499	6.3	5.1	11.1	0.8	1.1	70.5	3.4	1.4	0.3
1,000 - 1,999	6.4	4.4	12.1	0.7	0.7	70.5	3.7	1.3	0.1
Under 1,000	7.1	3.1	14.8	1.0	0.6	67.4	4.3	0.4	1.3
Total	9.4	8.6	11.3	0.9	2.1	60.8	3.0	3.0	0.9

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, revenue generated locally, including commitment, interest, permit fees, service fees, excise tax and other miscellaneous local revenue, account for the largest piece of the municipal revenue pie (see figures 4 and 5). State sources of revenue, which include GPA, Revenue Sharing, Homestead Exemption reimbursement, local road assistance, General Assistance, tree growth, veterans and other sources (e.g. snowmobile trail funds), are the second largest source of revenue for municipalities. According to the data received, revenues from municipal sources account for 63% of the \$2.7 billion collected, while revenues from state sources make up 34% of the total.

* Number of respondents in this group not large enough to be statistically valid.

Figure 4
Average Total Revenue Collection by Population Category

Population Group	Municipal	State	Other	Federal	Total
20,000 + *	33,371,626	21,357,122	-	323,198	55,051,945
10,000 - 19,999	25,115,791	8,128,653	262,033	79,121	33,584,987
5,000 - 9,999	11,185,728	4,769,505	376,069	56,480	16,387,781
3,500 - 4,999	5,686,488	3,285,012	189,266	76,171	9,236,938
2,000 - 3,499	2,912,918	2,127,988	185,060	31,238	5,257,203
1,000 - 1,999	1,619,467	1,044,643	96,430	8,592	2,769,132
Under 1,000	603,188	403,052	41,793	11,245	1,059,278
Total	80,495,206	41,115,975	1,150,651	586,045	123,347,264

Figure 5
Estimated Total Revenue Collection by Population Category

Population Group	Municipal	State	Other	Federal	Total
20,000 + *	266,973,008	170,856,976	-	2,585,584	440,415,560
10,000 - 19,999	251,157,910	81,286,530	2,620,330	791,210	335,849,870
5,000 - 9,999	447,429,120	190,780,200	15,042,760	2,259,200	655,511,240
3,500 - 4,999	216,086,544	124,830,456	7,192,108	2,894,498	351,003,644
2,000 - 3,499	195,165,506	142,575,196	12,399,020	2,092,946	352,232,601
1,000 - 1,999	179,760,837	115,955,373	10,703,730	953,712	307,373,652
Under 1,000	129,082,232	86,253,128	8,943,702	2,406,430	226,685,492
Total	1,685,655,157	912,537,859	56,901,650	13,983,580	2,669,072,059
2002 % of Total	63.2	34.2	2.1	0.5	100.0
2001 % of Total	62.7	33.3	3.2	0.8	100.0
2000 % of Total	56.6	32.0	7.2	4.2	100.0

* Number of respondents in this group not large enough to be statistically valid.

Municipal Revenue. Figures 6 and 7 show that property tax collections account for 82% of the estimated \$1.7 billion of locally generated revenue. The second largest source of local revenue is the excise tax, which generated \$173 million (10% of the total) statewide as compared to the \$1.3 billion generated by the property tax.

Figure 6
Average Municipal Revenue Collection by Population Category

Population Group	Property Tax	Excise Tax	Interest	Permit Fees	Service Fees	Other	Total
20,000 + *	27,482,726	3,067,013	572,457	700,964	755,231	793,237	33,371,626
10,000 - 19,999	21,006,525	2,425,774	286,319	594,890	325,399	476,265	25,115,791
5,000 - 9,999	9,054,693	1,048,130	139,088	161,555	575,146	207,116	11,185,728
3,500 - 4,999	4,680,299	598,576	72,338	62,357	208,406	64,512	5,686,488
2,000 - 3,499	2,385,858	347,481	46,146	36,472	53,073	43,888	2,912,918
1,000 - 1,999	1,322,986	186,324	28,264	36,935	20,664	24,294	1,619,467
Under 1,000	500,578	73,164	12,340	4,017	8,039	5,050	603,118
Total	66,433,665	7,746,462	1,156,952	1,597,190	1,945,958	1,614,362	80,495,136

Figure 7
Estimated Municipal Revenue Collection by Population Category

Population Group	Property Tax	Excise Tax	Interest	Permit Fees	Service Fees	Other	Total
20,000 + *	219,861,808	24,536,104	4,579,656	5,607,712	6,041,848	6,345,896	266,973,008
10,000 - 19,999	210,065,250	24,257,740	2,863,190	5,948,900	3,253,990	4,762,650	251,157,910
5,000 - 9,999	362,187,720	41,925,200	5,563,520	6,462,200	23,005,840	8,284,640	447,429,120
3,500 - 4,999	177,851,362	22,745,888	2,748,844	2,369,566	7,919,428	2,451,456	216,086,544
2,000 - 3,499	159,852,486	23,281,227	3,091,782	2,443,624	3,555,891	2,940,496	195,165,506
1,000 - 1,999	146,851,446	20,681,964	3,137,304	4,099,785	2,293,704	2,696,634	179,760,837
Under 1,000	107,123,692	15,657,096	2,640,760	859,638	1,720,346	1,080,700	129,067,252
Total	1,383,793,764	173,085,219	24,625,056	27,791,425	47,791,047	28,562,472	1,685,640,177
2002 % of Total	82.1	10.3	1.5	1.6	2.8	1.7	100.0
2001 % of Total	80.8	10.1	2.1	1.3	3.4	2.3	100.0
2000 % of Total	74.1	10.0	2.0	1.5	12.4	0.0	100.0

* Number of respondents in this group not large enough to be statistically valid.

State Revenue. As illustrated in figures 8 and 9, the state provided \$912 million in subsidies to municipalities statewide. Funding for education through General Purpose Aid allocations, as well as other sources of education assistance, account for 80% of total state subsidies. State Revenue Sharing is the second largest source of state revenue, accounting for 12% of the total, followed by the Homestead Exemption (4%) and local road assistance funds (3%).

Figure 8
Average State Revenue Collection by Population Category

Population Group	Revenue Sharing	Homestead	URIP (Road Funds)	General Asst.	Tree Growth	GPA (Education)	Other Education	Veterans	Other	Total
20,000 + *	2,996,765	922,026	288,532	102,533	24,745	16,061,668	933,123	21,986	5,745	21,357,122
10,000 - 19,999	1,201,095	435,995	212,629	8,877	8,061	5,526,406	657,937	11,522	66,132	8,128,653
5,000 - 9,999	658,264	242,173	96,595	9,234	11,187	3,436,817	269,439	5,802	39,993	4,769,505
3,500 - 4,999	322,522	126,941	71,221	6,476	7,596	2,525,370	212,564	2,583	9,740	3,285,012
2,000 - 3,499	202,256	85,903	47,166	3,029	12,214	1,705,211	66,302	1,970	3,937	2,127,988
1,000 - 1,999	94,843	42,308	35,059	1,321	7,997	818,767	40,829	962	2,557	1,044,643
Under 1,000	35,273	16,571	20,327	352	11,816	308,444	6,099	391	3,779	403,052
Total	5,511,018	1,871,917	771,529	131,822	83,616	30,382,683	2,186,293	45,216	131,883	41,115,975

Figure 9
Estimated State Revenue Collection by Population Category

Population Group	Revenue Sharing	Homestead	URIP (Road Funds)	General Asst.	Tree Growth	GPA (Education)	Other Education	Veterans	Other	Total
20,000 + *	23,974,120	7,376,208	2,308,256	820,264	197,960	128,493,344	7,464,984	175,888	45,960	170,856,976
10,000 - 19,999	12,010,950	4,359,950	2,126,290	88,770	80,610	55,264,060	6,579,370	115,220	661,320	81,286,530
5,000 - 9,999	26,330,560	9,686,920	3,863,800	369,360	447,480	137,472,680	10,777,560	232,080	1,599,720	190,780,200
3,500 - 4,999	12,255,836	4,823,758	2,706,398	246,088	288,648	95,964,060	8,077,432	98,154	370,120	124,830,456
2,000 - 3,499	13,551,152	5,755,501	3,160,122	202,943	818,338	114,249,137	4,442,234	131,990	263,779	142,575,196
1,000 - 1,999	10,527,573	4,696,188	3,891,549	146,631	887,667	90,883,137	4,532,019	106,782	283,827	115,955,373
Under 1,000	7,548,422	3,546,194	4,349,978	75,328	2,528,624	66,007,016	1,305,186	83,674	808,706	86,253,128
Total	106,198,613	40,244,719	22,406,393	1,949,384	5,249,327	688,333,434	43,178,785	943,788	4,033,432	912,537,859
2002 % of Total	11.6	4.4	2.5	0.2	0.6	75.4	4.7	0.1	0.4	100.0
2001 % of Total	12.7	4.7	2.8	0.3	0.6	75.0	2.8	0.1	1.1	100.0
2000 % of Total	11.5	4.4	2.6	0.4	0.6	69.3	10.1	0.1	1.0	100.0

* Number of respondents in this group not large enough to be statistically valid.

Expenditures

For the purpose of this survey, municipal expenditures are divided into the eight categories listed below in figures 10 and 11. Of the eight categories, education is the most costly. Estimates show that municipalities and the state spent \$1.5 billion on K-12 education.

Figure 10
Average Total Expenditures by Population Category

Population Group	General Administration	Public Safety	Public Works	Codes & Human Services	Community Services	Education	County Tax	Debt Service	Other	Total
20,000 + *	9,045,508	6,852,821	5,468,300	571,270	1,298,952	25,196,474	1,125,035	3,364,949	915,718	53,839,025
10,000 - 19,999	3,205,944	3,436,911	2,699,782	370,979	849,499	17,987,242	825,871	1,553,783	131,525	31,042,696
5,000 - 9,999	1,356,818	1,700,608	1,735,108	125,202	497,110	8,701,867	412,398	444,680	190,918	15,164,709
3,500 - 4,999	594,433	565,205	1,058,629	78,702	140,646	5,617,703	256,010	164,035	55,624	8,531,205
2,000 - 3,499	316,129	254,904	553,061	41,434	56,100	3,526,201	168,592	70,024	16,927	5,003,370
1,000 - 1,999	155,315	107,552	295,180	17,288	17,342	1,713,873	88,922	31,365	3,563	2,430,400
Under 1,000	71,258	30,704	148,475	9,509	6,362	674,855	42,948	3,653	13,051	1,000,816
Total	14,745,405	12,948,705	11,958,535	1,214,384	2,866,011	63,418,215	2,919,776	5,632,489	1,327,326	117,012,221

Figure 11
Estimated Total Expenditures by Population Category

Population Group	General Administration	Public Safety	Public Works	Codes & Human Services	Community Services	Education	County Tax	Debt Service	Other	Total
20,000 + *	72,364,064	54,822,568	43,746,400	4,570,160	10,391,616	201,571,792	9,000,280	26,919,592	7,325,744	430,712,200
10,000 - 19,999	32,059,440	34,369,110	26,997,820	3,709,790	8,494,990	179,872,420	8,258,710	15,537,830	1,315,250	310,426,960
5,000 - 9,999	54,272,720	68,024,320	69,404,320	5,008,080	19,884,400	348,074,680	16,495,920	17,787,200	7,636,720	606,588,360
3,500 - 4,999	22,588,454	21,477,790	40,227,902	2,990,676	5,344,548	213,472,714	9,728,380	6,233,330	2,113,712	324,185,790
2,000 - 3,499	21,180,643	17,078,568	37,055,087	2,776,078	3,758,700	236,255,467	11,295,664	4,691,608	1,134,109	335,225,790
1,000 - 1,999	17,239,965	11,938,272	32,764,980	1,918,968	1,924,962	190,239,903	9,870,342	3,481,515	395,493	269,774,400
Under 1,000	15,249,212	6,570,656	31,773,650	2,034,926	1,361,468	144,418,970	9,190,872	781,742	2,792,914	214,174,624
Total	234,954,498	214,281,284	281,970,159	23,008,678	51,160,684	1,513,905,946	73,840,168	75,432,817	22,713,942	2,491,088,124
2002 % of Total	9.4	8.6	11.3	0.9	2.1	60.8	3.0	3.0	0.9	100.0
2001 % of Total	11.3	10.4	16.3	1.2	2.4	51.4	3.9	3.1	-	100.0
2000 % of Total	9.2	10.8	18.6	2.8	2.6	48.2	3.2	4.8	-	100.0

* Number of respondents in this group not large enough to be statistically valid.

General Administration. Of the \$235 million spent on general administration (figures 12 and 13), \$128 million (54%) is spent on employee benefits (e.g., Social Security, retirement, health, unemployment, etc.) and insurances (e.g., liability, casualty, etc.). An additional \$98 million (42%) of that expenditure funds administrative staff and officials, building maintenance, office equipment and supplies and professional and association memberships.

Figure 12
General Administration - Average Total Expenditures by Population Category

Population Group	Administration	Legal	Employee Benefits	Insurance	Total Administration
20,000 + *	2,048,156	133,440	3,860,509	3,003,404	9,045,508
10,000 - 19,999	1,473,661	85,231	1,308,043	339,009	3,205,944
5,000 - 9,999	571,887	43,948	616,321	124,662	1,356,818
3,500 - 4,999	298,597	19,545	233,420	42,871	594,433
2,000 - 3,499	187,517	11,538	91,444	25,629	316,129
1,000 - 1,999	102,250	6,633	33,752	12,680	155,315
Under 1,000	42,480	13,126	7,788	7,863	71,258
Total	4,724,548	313,461	6,151,277	3,556,118	14,745,405

Figure 13
General Administration - Estimated Total Expenditures by Population Category

Population Group	Administration	Legal	Employee Benefits	Insurance	Total Administration
20,000 + *	16,385,248	1,067,520	30,884,072	24,027,232	72,364,064
10,000 - 19,999	14,736,610	852,310	13,080,430	3,390,090	32,059,440
5,000 - 9,999	22,875,480	1,757,920	24,652,840	4,986,480	54,272,720
3,500 - 4,999	11,346,686	742,710	8,869,960	1,629,098	22,588,454
2,000 - 3,499	12,563,639	773,046	6,126,748	1,717,143	21,180,643
1,000 - 1,999	11,349,750	736,263	3,746,472	1,407,480	17,239,965
Under 1,000	9,090,720	2,808,964	1,666,632	1,682,682	15,249,212
Total	98,348,133	8,738,733	89,027,154	38,840,205	234,954,498
2002 % of Total	41.9	3.7	37.9	16.5	100.0
2001 % of Total	54.6	-	39.2	6.2	100.0
2000 % of Total	59.6	-	34.3	6.2	100.0

* Number of respondents in this group not large enough to be statistically valid.

Public Safety. In the aggregate, municipalities spend \$214 million annually to provide a variety of public safety services. Overall, law enforcement is the most costly of these services (45% of the total), but in communities with populations less than 3,500, funding for fire protection exceeds law enforcement expenditures (figures 14 and 15).

Figure 14
Public Safety - Average Total Expenditures by Population Category

Population Group	Law Enforcement	Fire	EMS	Other	Capital Expenditures	Total Public Safety
20,000 + *	3,109,373	3,014,975	213,096	183,282	332,096	6,852,821
10,000 - 19,999	2,106,598	861,899	236,410	39,138	192,866	3,436,911
5,000 - 9,999	762,637	506,056	136,154	48,905	246,857	1,700,608
3,500 - 4,999	260,349	181,348	53,074	29,342	41,092	565,205
2,000 - 3,499	92,623	104,265	24,399	11,393	22,226	254,904
1,000 - 1,999	32,473	51,308	12,694	4,363	6,715	107,552
Under 1,000	3,535	17,750	3,933	845	4,640	30,704
Total	6,367,588	4,737,601	679,760	317,268	846,492	12,948,705

Figure 15
Public Safety - Estimated Total Expenditures by Population Category

Population Group	Law Enforcement	Fire	EMS	Other	Capital Expenditures	Total Public Safety
20,000 + *	24,874,984	24,119,800	1,704,768	1,466,256	2,656,768	54,822,568
10,000 - 19,999	21,065,980	8,618,990	2,364,100	391,380	1,928,660	34,369,110
5,000 - 9,999	30,505,480	20,242,240	5,446,160	1,956,200	9,874,280	68,024,320
3,500 - 4,999	9,893,262	6,891,224	2,016,812	1,114,996	1,561,496	21,477,790
2,000 - 3,499	6,205,741	6,985,755	1,634,733	763,331	1,489,142	17,078,568
1,000 - 1,999	3,604,503	5,695,188	1,409,034	484,293	745,365	11,938,272
Under 1,000	756,490	3,798,500	841,662	180,830	992,960	6,570,656
Total	96,906,440	76,351,697	15,417,269	6,357,286	19,248,671	214,281,284
2002 % of Total	45.2	35.6	7.2	3.0	9.0	100.0
2001 % of Total	44.5	36.1	7.3	3.4	8.7	100.0
2000 % of Total	46.1	37.7	10.2	6.0	-	100.0

* Number of respondents in this group not large enough to be statistically valid.

Public Works. Of the \$281 million spent on providing public works services (figures 16 and 17), 61% (\$173 million) is spent on maintaining Maine’s transportation infrastructure. Solid waste and recycling expenditures are the second largest accounting for 26% (\$73 million) of the total public works budget.

**Figure 16
Public Works - Average Total Expenditures by Population Category**

Population Group	Road Maintenance	Solid Waste & Recycling	Water & Sewer	Cemeteries	Capital Expenditures	Total Public Works
20,000 + *	3,456,929	1,570,262	-	167,150	273,961	5,468,300
10,000 - 19,999	1,622,919	660,935	164,439	81,284	170,204	2,699,782
5,000 - 9,999	893,169	418,436	282,044	22,210	119,247	1,735,108
3,500 - 4,999	621,981	310,198	61,363	14,987	50,100	1,058,629
2,000 - 3,499	359,311	140,832	23,106	10,456	19,355	553,061
1,000 - 1,999	201,139	82,429	3,261	4,674	3,678	295,180
Under 1,000	108,726	31,620	3,174	2,430	2,525	148,475
Total	7,264,174	3,214,712	537,387	303,191	639,070	11,958,535

**Figure 17
Public Works - Estimated Total Expenditures by Population Category**

Population Group	Road Maintenance	Solid Waste & Recycling	Water & Sewer	Cemeteries	Capital Expenditures	Total Public Works
20,000 + *	27,655,432	12,562,096	-	1,337,200	2,191,688	43,746,400
10,000 - 19,999	16,229,190	6,609,350	1,644,390	812,840	1,702,040	26,997,820
5,000 - 9,999	35,726,766	16,737,440	11,281,760	888,400	4,769,874	69,404,320
3,500 - 4,999	23,635,277	11,787,524	2,331,794	569,506	1,903,801	40,227,902
2,000 - 3,499	24,073,824	9,435,744	1,548,102	700,552	1,296,798	37,055,087
1,000 - 1,999	22,326,409	9,149,619	361,971	518,814	408,278	32,764,980
Under 1,000	23,267,354	6,766,680	679,236	520,020	540,360	31,773,650
Total	172,914,253	73,048,453	17,847,253	5,347,332	12,812,838	281,970,159
2002 % of Total	61.3	25.9	6.3	1.9	4.5	100.0
2001 % of Total	61.4	22.4	9.7	1.5	4.9	100.0
2000 % of Total	61.8	18.6	17.8	1.8	-	100.0

* Number of respondents in this group not large enough to be statistically valid.

Codes & Human Services. Estimates show that statewide municipalities spent \$23 million on code enforcement and human services (figures 18 and 19). 60% of the total expenditure (\$13.5 million) is spent to administer and distribute funds through the General Assistance program, to provide other municipal social services programs that supplement General Assistance, and for social service agency contributions (e.g., regional health clinics, food pantries, etc.). Spending on code enforcement services accounts for 31% of total code and human services expenditures.

Figure 18
Codes, Health & Human Services - Average Total Expenditures by Population Category

Population Group	Code Enforcement	General Assistance	Social Service Programs	Social Service Agency	Other	Capital Expenditures	Total Codes & Health
20,000 + *	55,742	306,256	8,931	196,319	-	4,025	571,270
10,000 - 19,999	147,076	110,903	-	79,779	30,096	3,126	370,979
5,000 - 9,999	45,843	28,903	7,428	28,313	14,667	48	125,202
3,500 - 4,999	29,986	19,651	5,518	22,496	654	416	78,702
2,000 - 3,499	15,379	6,517	2,465	14,933	549	1,590	41,434
1,000 - 1,999	7,077	2,845	630	5,506	847	382	17,288
Under 1,000	2,348	810	158	2,180	4,011	-	9,509
Total	303,451	475,885	25,130	349,526	50,824	9,587	1,214,384

Figure 19
Codes, Health & Human Services - Estimated Total Expenditures by Population Category

Population Group	Code Enforcement	General Assistance	Social Service Programs	Social Service Agency	Other	Capital Expenditures	Total Codes & Health
20,000 + *	445,936	2,450,048	71,448	1,570,552	-	32,200	4,570,160
10,000 - 19,999	1,470,760	1,109,030	-	797,790	300,960	31,260	3,709,790
5,000 - 9,999	1,833,720	1,156,120	297,120	1,132,520	586,680	1,920	5,008,080
3,500 - 4,999	1,139,468	746,738	209,684	854,848	24,852	15,808	2,990,676
2,000 - 3,499	1,030,393	436,639	165,155	1,000,511	36,783	106,530	2,776,078
1,000 - 1,999	785,547	315,795	69,930	611,166	94,017	42,402	1,918,968
Under 1,000	502,472	173,340	33,812	466,520	858,354	-	2,034,926
Total	7,208,296	6,387,710	847,149	6,433,907	1,901,646	230,120	23,008,678
2002 % of Total	31.3	27.8	3.7	28.0	8.3	1.0	100.0
2001 % of Total	38.9	22.7	6.8	23.3	6.1	2.2	100.0
2000 % of Total	25.4	18.4	17.6	16.4	22.3	-	100.0

* Number of respondents in this group not large enough to be statistically valid.

Community Services. Of the \$51 million spent on community services (figures 20 and 21), 53% is spent to fund parks and recreation departments, while 38% is used for public libraries.

Figure 20
Community Services - Average Total Expenditures by Population Category

Population Group	Parks & Recreation	Library	Capital Expenditures	Total Parks & Libraries
20,000 + *	622,730	617,837	58,387	1,298,952
10,000 - 19,999	489,789	248,312	111,349	849,449
5,000 - 9,999	250,430	187,548	59,132	497,110
3,500 - 4,999	83,776	42,940	13,931	140,646
2,000 - 3,499	26,330	24,273	5,497	56,100
1,000 - 1,999	10,055	6,204	1,082	17,342
Under 1,000	4,498	1,865	-	6,362
Total	1,487,608	1,128,979	249,378	2,865,961

Figure 21
Community Services - Estimated Total Expenditures by Population Category

Population Group	Parks & Recreation	Library	Capital Expenditures	Total Parks & Libraries
20,000 + *	4,981,840	4,942,696	467,096	10,391,616
10,000 - 19,999	4,897,890	2,483,120	1,113,490	8,494,490
5,000 - 9,999	10,017,200	7,501,920	2,365,280	19,884,400
3,500 - 4,999	3,183,488	1,631,720	529,378	5,344,548
2,000 - 3,499	1,764,110	1,626,291	368,299	3,758,700
1,000 - 1,999	1,116,105	688,644	120,102	1,924,962
Under 1,000	962,572	399,110	-	1,361,468
Total	26,923,205	19,273,501	4,963,645	51,160,184
2002 % of Total	52.6	37.7	9.7	100.0
2001 % of Total	52.2	37.3	10.4	100.0
2000 % of Total	57.5	42.5	-	100.0

* Number of respondents in this group not large enough to be statistically valid.

Education & All Other. Together the state and municipalities appropriated \$1.5 billion to fund K-12 education. Of the \$1.5 billion total, the local property tax funds 55% (\$826 million) of the total education cost (figures 22 and 23). Statewide municipalities spend \$74 million to fund county government and an additional \$75 million on debt service.

Figure 22
Education & All Other - Average Total Expenditures by Population Category

Population Group	Education (Local & GPA)	County Tax	Debt Service	Other
20,000 + *	25,196,474	1,125,035	3,364,949	915,718
10,000 - 19,999	17,987,242	825,871	1,553,783	131,525
5,000 - 9,999	8,701,867	412,398	444,680	190,918
3,500 - 4,999	5,617,703	256,010	164,035	55,624
2,000 - 3,499	3,526,201	168,592	70,024	16,927
1,000 - 1,999	1,713,873	88,922	31,365	3,563
Under 1,000	674,855	42,948	3,653	13,051
Total	63,418,215	2,919,776	5,632,489	1,327,326

Figure 23
Education & All Other- Estimated Total Expenditures by Population Category

Population Group	Education (Local & GPA)	County Tax	Debt Service	Other
20,000 + *	201,571,792	9,000,280	26,919,592	7,325,744
10,000 - 19,999	179,872,420	8,258,710	15,537,830	1,315,250
5,000 - 9,999	348,074,680	16,495,920	17,787,200	7,636,720
3,500 - 4,999	213,472,714	9,728,380	6,233,330	2,113,712
2,000 - 3,499	236,255,467	11,295,664	4,691,608	1,134,109
1,000 - 1,999	190,239,903	9,870,342	3,481,515	395,493
Under 1,000	144,418,970	9,190,872	781,742	2,792,914
Total	1,513,905,946	73,840,168	75,432,817	22,713,942

* Number of respondents in this group not large enough to be statistically valid.