

**INSTRUCTIONS FOR COMPLETING THE F-62(ME-1)
2022 Local Government Finance Report
STATE OF MAINE**

Note: **The information provided in the survey should be for your municipality's fiscal year that ended between July 2021 and June 2022.** For most "calendar year" communities, that would be the budget year that ended December 31, 2021. For fiscal year communities, that would be the budget year that ended on June 30, 2022.

To ensure data uniformity, please read the following notes describing the type of information that is being requested. If you have questions, please contact Amanda Campbell at the Maine Municipal Association (MMA) via email (acampbell@memun.org) or by phone (1-800-452-8786) or contact the U.S. Census Bureau at ewd.local.finance@census.gov or 1-888-590-2748.

Section I – REVENUES

PROPERTY TAX REVENUE

1. **Total Real Estate and Personal Property Tax Revenue (Commitment)** – Property taxes raised to fund municipal, county, and school programs.
2. **Payments in Lieu of Taxes** – Payments made by owners of exempt property located in the municipality, either voluntarily or pursuant to a "service charge" ordinance.
3. **Motor Vehicle Excise Taxes** – Revenues generated from the excise tax assessed on automobiles.
4. **Watercraft Excise Taxes** – Revenues generated from the excise tax assessed on watercraft.
5. **TIF Revenue** – Revenues generated through Tax Increment Financing agreements that are dedicated by the TIF agreement to certain economic development programs.
6. **Interest on Delinquent Taxes** – Revenues generated from the interest and other charges assessed on the late payment of taxes.
7. **Tree Growth Program Penalties** – Revenues generated from the penalties assessed for withdrawing property from the Tree Growth Program.

LICENSE, PERMIT, AND FEE REVENUE

Report only those revenues retained by the municipality. Do not include any portion of the revenue forwarded to the state, county, or other jurisdiction.

1. **Plumbing/Electrical Permits and Fees** – Revenues generated by plumbing and electrical permits and inspection fees established by ordinance for conversion of seasonal dwellings, installation of plumbing in a building, subsurface wastewater disposal system, etc. and electrical installation.
2. **Business License** – Revenues generated by businesses and occupations that must be licensed to conduct business within the municipality, such as for auctioneers, entertainment (e.g., bowling alleys, billiard rooms, etc.), victualers, etc.
3. **Cable T.V. Franchise Fees** – Revenues generated by cable T.V. franchise fees.
4. **Impact Fees** – Revenues generated by assessing fees against certain developments (e.g., new housing development, etc.) to defray all or part of the cost of providing the municipal services (e.g., sewer infrastructure expansion) necessary to support the new development.
5. **Enterprise Fees** – Revenues generated by the fees assessed to the users of municipally owned property such as convention centers, sports arenas, opera houses, etc.
6. **Hunting and Fishing Licenses** – Revenues generated and retained by the municipality for issuing hunting and fishing licenses.
7. **Motor Vehicle Registration Fees** – Revenues generated and retained by the municipality for registering motor vehicles (not including excise taxes).
8. **Fees and Fines** – Revenues generated by the assessment of fees and fines such as code violations (not including the penalty interest for late payment of property taxes and not including the fees for late dog registrations).
9. **Other Licenses and Permits** – Revenues generated by other licenses and permits not reported in any of the categories listed above. Some examples include municipal revenue from concealed weapons permits; burial permits; burn permits; mooring permits; etc.

CHARGES FOR SERVICES REVENUE

1. **Special Police Services** – Revenues generated by charges for the provision of special police services, such as crowd control.
2. **Water** – Revenues generated by charges, penalties, and fines for water services. Include municipal water and sewer departments only.
3. **Sewer** – Revenues generated by charges, penalties, and fines for sewer services. Include municipal water and sewer departments only.
4. **Solid Waste** – Revenues generated by charges for the collection and disposal of solid waste. Include municipal departments only.
5. **Recreation Programs and Concessions** – Revenues generated by charges for participation in municipal recreation programs (e.g., swimming lessons, baseball leagues, etc.) and the sale of concessions at park and recreation facilities.

6. **Library Use** – Revenues generated by charges for library use, such as library cards.
7. **Transit and Bus System** – Revenues generated by fees for public transit systems (buses and rail).
8. **Airports** – Revenues generated by charges and airport fees, including rentals and gross sales of gas and oil.
9. **Parking Facilities** – Revenues generated by charges for parking facilities (lots, garages, meters, etc.).
10. **Housing Project Rentals** – Include gross rentals, tenant charges, and other revenue from the operation of public housing projects, and fees for housing mortgage insurance.
11. **Road and Street Charges** – Reimbursements for street construction/repairs, fees for street cuts and signs, and maintenance assessments (street lighting, snow plowing, etc.).
12. **Miscellaneous Commercial Activities Operated by your Government** – Charges of publicly owned commercial enterprises not classified elsewhere (markets, cemeteries, etc.).
13. **Sea Port Facilities** – Revenues generated by charges for use of commercial or industrial water transport and port terminal facilities and related services.
14. **Natural Resources** – Revenues generated by sale of natural products from public lands.
15. **Other (please specify)** – Revenues generated by charges not reported in any of the categories listed above.

STATE REVENUE

1. **State Revenue Sharing** – Community's share of the state's sales and income tax revenue. Figure found on Line 7 of the Municipal Tax Assessment Warrant.
2. **Homestead Exemption Reimbursement** – Reimbursement from the state for the property tax exemption provided to fulltime residents. Figure found on Line 8 of the Municipal Tax Assessment Warrant.
3. **BETE (Business Equipment Tax Exemption) Program Reimbursement** – Reimbursement from the state the business equipment property tax exemption. Figure found on Line 9 of the Municipal Tax Assessment Warrant.
4. **Urban/Rural Initiative Program** – Local road assistance funds received from the Department of Transportation (LRAP funds).
5. **General Assistance Reimbursement** – Reimbursement from the Department of Health and Human Services for the state's share (generally 70%) of the General Assistance program.
6. **State Aid for Education (GPA)** – State funding for K-12 education. If in a regional school union (RSU), school administrative district (SAD) or consolidated school district (CSD), please include only your community's share of the total state revenue provided to the RSU, SAD or CSD.
7. **Tree Growth Reimbursement** – State reimbursement for a portion of the property tax revenue loss due to Tree Growth program enrollment.

8. **Veterans' Exemption Reimbursement** – State reimbursement for a portion of the property tax revenue loss associated with the property tax exemption provided to veterans.

9. **Housing and Community Development** – State aid for construction or operation of public housing, rent subsidy programs, repair and renovation of existing houses, and rural, urban, and community development.

10. **All Other State Revenue** – Other sources of state revenue not reported in any of the categories listed above including revenues received from the state for specified non-capital purposes or activities, such as comprehensive planning grants, Local Efficiency Fund grants, etc. and those restricted for capital investments, such as school construction, water/sewer line installation, etc.

FEDERAL REVENUE

1. **American Rescue Plan Act Funds** - All ARPA funds received by your community.

2. **All Other Federal Revenue** – All Federal aid funds received including funds for the construction or operation of public housing, rent subsidy programs, repair and renovation of existing houses, rural, urban, and community development, public airports, and other distributions from the Federal Airport and Airway Trust Fund and Federal Emergency Management Agency (FEMA). **Exclude** pass-through funding through the State.

LOCAL REVENUE

1. **Education** – Revenues received from local governments (special districts, county, city, town, villages, plantations, etc.) for tuition and payments for municipal schools.

2. **All Other Local Revenue** – Revenues received from local governments (special districts, county, city, town, villages, plantations, etc.) for all other purposes.

OTHER REVENUE

1. **Investment Earnings** – Include all bank interest and investment income.

2. **Appropriations from Surplus** – Amount of revenue appropriated from the undesignated fund balance (“surplus”) used to minimize property tax impact.

3. **Appropriations from Reserve or Trust Funds** – Amount of reserve or trust fund revenues used to fund particular projects or programs.

4. **Contributions and Donations from Private Sources** – Revenues generated by private contributions or donations (e.g., donations for annual fireworks display, development of a new park, etc.).

5. **Sale of Municipal Assets or Property** – Revenue generated by the sale of municipal assets or property, such as municipal vehicles, tax acquired property, etc.

6. **Insurance Claims and Refunds** – Revenue generated by insurance claim payouts or refunds.

7. **Other Revenues (please specify)** – Other sources of revenues not reported in any of the categories listed above.

Section II - EXPENDITURES

GENERAL INSTRUCTIONS

Current Operations – Please include operating expenditures (salaries, wages, supplies, energy costs, etc.) and your employer contribution for employee benefits (e.g., Social Security, MSRS, dental, health, unemployment comp, worker's comp, 401, IRA, etc.).

Exclude amortization and depreciation costs unless otherwise stated.

Exclude intergovernmental expenditures (please see Intergovernmental Expenditure on Part II - Expenditures tab).

Capital Improvements – Please include expenditures related to construction (e.g., road improvements, building additions, etc.) and lease principal payments and major equipment purchases.

GENERAL GOVERNMENT

1. **Central Administration** – Expenditures for the offices of the key elected and appointed officials, local boards and committees, and the clerk's department
2. **Finance and Assessing** – Expenditures for the finance and assessing department.
3. **Legal Expenses** – Total municipal legal costs. Include legal expenses from all municipal departments.
4. **General Government Buildings** – Expenditures for the maintenance and replacement of government buildings.
5. **Local Access/Cable T.V./Cemeteries** – Expenditures for local access television programming and the maintenance of cemeteries.
6. **Other General Government (please specify)** – Other expenditures not reported in any of the categories listed above.

PUBLIC SAFETY

1. **Police** – Expenditures for law enforcement services.
2. **Fire** – Expenditures for fire protection services including fire hydrants.
3. **Emergency Medical Services** – Expenditures for emergency medical services, including rescue, medical first responders, ambulance, etc.
4. **Building Inspection/Codes Enforcement** – Expenditures for providing code office services (e.g., code enforcement officer, licensed plumbing inspector, building inspector, etc.).
5. **Harbor Master** – Expenditures for providing harbor master services, including issuing mooring permits and managing the harbor area.
6. **Other Public Safety (please specify)** – Other expenditures not reported in any of the categories listed above.

ROADS

1. **Bridges, Highways, and Streets (please specify)** – Expenditures for the administration, maintenance, repair, and plowing of bridges, highways, and streets.

SOLID WASTE AND RECYCLING

1. **Solid Waste, Disposal and Recycling (Please specify)** – Expenditures for the administration, solid waste collection and disposal, and recycling programs.

WATER AND SEWER

1. **Water Services** – Expenditures for providing water services to the community. Report information for municipal departments only.

2. **Sewer Services** – Expenditures for providing sewer services to the community. Report information for municipal departments only.

HEALTH

1. **Health** (Other than hospitals) – Expenditures for public health activities including the provision of local health officer services and animal control services.

2. **Hospital or Medical Center** – Expenditures for hospital or medical center.

WELFARE AND SOCIAL SERVICES

1. **General Assistance (GA)** – Expenditures for the assistance provided to GA applicants. Include expenditures reimbursed by the state and Federal Aid Programs.

2. **Payments** - to landlords, utilities, private vendors, etc. for rent, goods, services including medical and hospital care provided to needy persons (do not include expenses already listed in #1 above).

3. **Municipal Social Service Contributions** – Expenditures for municipal social service programs beyond GA. Include contributions to non-municipal social service organizations, such as domestic violence shelters, hospices, regional health clinics, food pantries, etc.

4. **Other Welfare and Social Services** (Please specify) – Other expenditures not reported in any of the categories listed above.

ECONOMIC DEVELOPMENT

1. **Administration** – Expenditures for the administration of municipal economic development programs. Do not include Tax Increment Financing (TIF) projects.

2. **Economic Development** – Expenditures for direct economic development programs, e.g., municipal share of a downtown redevelopment project, etc.

3. **TIF Expenditures** – Total expenditures for TIF projects, including developer and municipal expenditures.

4. **Housing and Community Development** – Expenditures for construction, operation, and support of housing and redevelopment projects and other activities to promote public and private housing and community development.

CULTURE AND RECREATION

1. **Culture, Parks and Recreation** – Expenditures for park maintenance, recreation programs, community service programs, special events, celebrations, and snowmobile trails.

2. **Library** – Expenditures for library services. Do not include school libraries.

MISCELLANEOUS

1. **Natural Resources** – Expenditures related to water resources, mineral resources, agriculture, and the regulation of industries which develop, utilize, or affect natural resources, as well as the regulation of agricultural products and establishments. Includes conservation, promotion, and development activities related to agriculture and natural resources (soil, water, energy, minerals, etc.).
2. **Airports** – Expenditures for the provision, operation, construction, and support of airport facilities serving the public at-large on a scheduled and unscheduled basis.
3. **Parking Facilities** – Expenditures for the provision, construction, maintenance, and operation of public parking facilities operated on a commercial basis (parking garages, lots, meters, etc.).
4. **Transit or Bus System** – Expenditures for the operation, maintenance, and construction of public mass transit systems (surface rail, buses, etc.).
5. **Sea Ports** – Expenditures for the provision, construction, operation, maintenance, and support of public waterways and harbors, docks, wharves, and related marine terminal facilities; and the regulation of the water transportation industry.

OTHER EXPENDITURES

1. **Other Expenditures** – Other expenditure not reported in any of the categories listed above.

INTERGOVERNMENTAL EXPENDITURE

1. **Paid to other local governments** – Expenditures paid to other local governments for services (Counties, municipalities, or special districts like water and sewer districts).
2. **Paid to the state** - Expenditures paid to the state for services.

EMPLOYEE BENEFITS

1. **Employee Benefits** – For all municipal employees include all social security contributions, Maine State Retirement System contributions, other retirement contributions, health and dental premium payments, workers compensation payments, etc.

Section III – PERSONNEL EXPENDITURES

Personnel Expenditures – Total salaries and wages reported in the expenditure categories listed above. Include salaries and wages paid to municipal employees working on construction projects.

Section IV – INDEBTEDNESS

LONG TERM DEBT

1. **Principal and Interest on Long Term Bonds and Notes** - Include debt for public and private purposes (industrial development revenue bonds, pollution control, revenue bonds, etc... (exclude conduit bonds)
 - a. Outstanding at beginning of fiscal year – Debt at beginning of fiscal year.
 - b. Issued during fiscal year – New bonds and notes.
 - c. Retired during fiscal year – Debt principal paid during fiscal year.
 - d. Outstanding at end of fiscal year – Debt at the end of the fiscal year
 - e. Interest on water supply system debt – Interest paid on water system debt.
 - f. Interest on transit or bus system debt – Interest paid on transit system debt.
 - g. Interest on all other debt – Interest paid on all other debt.

SHORT TERM DEBT

1. Principal and Interest on Short Term Bonds and Notes

- a. Outstanding at beginning of fiscal year – Debt at beginning of fiscal year.
- b. Outstanding at end of fiscal year – Debt at the end of the fiscal year.
- c. Interest paid – Interest paid on short-term debt.

Section V – FUND TRANSFERS

INTER OPERATING TRANSFERS

1. **Transfers to Special Revenue Funds** – Transfers from the General Fund (or other fund) to special revenue funds, such as the community park development fund.
2. **Transfers to Capital Project Funds** – Transfers from the General Fund (or other fund) to capital project funds used to fund capital improvements to municipal road and sewer infrastructure, for example.
3. **Transfers to Capital Reserve Funds** – Transfers from the General Fund (or other fund) to capital reserve funds for the purpose of funding future capital expenditures.
4. **Other Transfers** – Other transfers not reported in any of the categories listed above.

Section VI – CASH AND INVESTMENTS HELD AT THE END OF FISCAL YEAR

CASH AND INVESTMENTS

1. **All cash and investments** – Cash and security holdings of funds and other accounts (CDs, savings accounts, checking accounts, investments, etc.).

Include sinking funds, debt service funds (interest payments and redemption of principal), and funds established specifically to hold proceeds of bond issues pending their disbursement.

Section VII - AMERICAN RESCUE PLAN ACT EXPENDITURES TO DATE

1. **ARPA Expenditures** - Report only funds expended, not funds obligated and waiting expenditure. The four reporting categories are the same as those determined allowable by U.S. Treasury. Report expenditures for:
 - Responding to the public health emergency or its negative economic impacts;
 - Providing premium pay to eligible workers responding to the public health emergency;
 - Providing government services to the extent of the reduction in revenue due to COVID-19;
 - Making necessary investments in water, sewer and broadband infrastructure.