

2015 MMA Fiscal Survey Report Summary & Data
August 2016

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Introduction & Methodology

The financial information contained in this report is provided by the municipal officials who generously participated in the local government finance survey distributed jointly by the U.S. Census and MMA in February 2016. The goal of this collaborative effort is to consolidate the several financial surveys conducted by the two organizations into a single annual request to the communities. MMA believes the ready availability of the information published in this report benefits Maine's towns and cities by providing accurate information regarding municipal government financing to Maine's lawmakers, general public, press, academics and the entire municipal community.

As shown in *Table 1*, 189 communities participated in this year's request for revenue and expenditure data generating a response rate of 39%. A list of participating municipalities is provided in *Appendix A*.

Table 1
Participating Municipalities

Population Group	# of Municipalities in Group	# of Municipalities in 2015 Fiscal Survey	Response Rate
Over 30,000	3	2	67%
10,000 - 30,000	16	6	38%
5,000 - 9,999	45	25	56%
3,500 - 4,999	35	12	34%
2,000 - 3,499	69	33	48%
1,000 - 1,999	116	46	40%
Under 1,000	204	65	32%
<i>Totals</i>	488	189	39%

In the eight years MMA and the U.S. Census have been collaborating in this effort, municipal participation rates have ranged from a high of nearly 50% in 2008 to a low of 27% in 2013. Although this year's participation rate of 39% is not the strongest on record, it is up from last year's 35% response rate and includes participation from the state's largest communities.

Both the increase in participation rate and the mix of the communities represented in this survey report enables staff to more accurately calculate statewide revenue and expenditure projections. The data provides a solid foundation for trending municipal financing over the next several years. In addition, the information collected in the survey enables municipal officials, state officials and citizens to compare revenue and expenditure data in one community with other similarly situated communities. Finally, the fiscal survey serves as an important advocacy tool for the Association. The data collected in the survey enable MMA's legislative staff to show

state officials, the business community and other interest groups how municipalities collect and spend revenue.

For the purpose of this report, the data are presented in two ways.

1. Population Group & Statewide Projections. Based on the information provided by the 189 participating municipalities, the data summarized in this report use average revenue and expenditure data, calculated by population group, to project statewide revenues and expenditures. A three-step formula is used to calculate statewide projections.

- First, the revenue and expenditure data are averaged for each of the seven population groups.
- Second, average revenue and expenditure data are multiplied by the number of municipalities in each population group, yielding estimated group-wide totals.
- Third, all of the population group totals are summed to achieve a projected statewide total.

2. Municipal Data. The information collected in the survey is also presented on a municipality-by-municipality basis and sorted by population categories. This format, which is available as a separate Excel document, provides a convenient way for municipal officials to see how their revenue and expenditure data compare with other municipalities.

We hope you find this information useful. If you have any questions about the methodology used to project statewide estimates or the information contained in the report, please contact Kate Dufour at 1-800-452-8786 or kdufour@memun.org.

Thank you for your ongoing interest and participation in this important project.

Projection Methodology Verification

The information presented in this report includes the data provided by the 189 participating communities and MMA's calculated projections of statewide municipal revenues and expenditures. To test the accuracy of the projection methodology, which is described in detail on page 2, projected statewide estimates are compared to actual statewide property tax revenue, as well as the resources distributed to municipalities under six state programs of intergovernmental financing, including General Purpose Aid to Education (GPA), Municipal Revenue Sharing, Local Road Assistance, and reimbursements under the Homestead Property Tax Exemption and Tree Growth Tax programs.

As shown in the table below, in nearly all cases the projections are on target. The largest difference, by percentage, between projected statewide revenues and actual was a \$2 million (nearly 8%) difference in the reimbursement provided under the Homestead Property Tax Exemption program. The projection of revenue for GPA came within 1% of the actual distribution to municipalities in 2015, falling \$12 million short of the \$944 million state appropriation for K-12 education.

Table 2
Projected vs. Actual Revenue

	2015 Projected Statewide Estimates	2015 Actual Revenue Collected/Dispersed	% Difference
Property Tax	\$2,380,461,228	\$2,426,272,823	-1.9%
K-12 Education	955,867,895	943,846,108	1.3%
Revenue Sharing	65,501,573	63,600,996	2.9%
Homestead Exemption	26,753,993	24,709,485	7.6%
Local Road Assistance	21,574,439	20,715,603	4.0%
Tree Growth	7,819,944	7,251,007	7.3%
Total	\$3,457,979,072	\$3,486,396,022	-0.8%

Summary of Municipal Fiscal Survey Projections & Trends

Notes to Data

- Unless otherwise indicated, the summary of findings that follow are the **2015 projected statewide total revenues and expenditures**. Information regarding the methodology used to project statewide revenue and expenditure data is described in more detail in the preceding “Introduction and Methodology” section of the report.
- Category-by-category population group and statewide revenue and expenditure projections are found in *Appendices B and C*.
- The summaries that follow also show how municipal revenues and expenditures are trending. Statewide projections published in the 2010 Fiscal Survey are used as the baseline and compared with the 2015 projections in an effort to track changes in municipal funding and spending. Changes in revenue and expenditure categories over that six year period are presented, in most cases, as average annual increases or decreases.
- All of the projected and trended revenue and expenditure data referenced in the bulleted points below are found in *Appendices D & E*. The municipal data used to project statewide revenues and expenditures are found in an Excel spreadsheet posted on MMA’s website.
- When data is presented as a “percent of the total” the total references the sum of all sources of revenue (e.g., municipal, state and other) or the sum of all sources of expenditures (e.g., public safety, economic development, public works, public safety, etc.).

Participation

- 189 municipalities returned the 2015 fiscal survey for a response rate of 39%.
- As shown in *Table 1* on page 1, two of Maine’s largest communities participated in the survey, generating a 67% participation rate for municipalities with populations greater than 30,000. Of the state’s 488 cities, towns and plantations, 66% (320 in total) have populations less than 1,000. Participation rates among Maine’s smallest towns was a strong 35%.

Revenues – 2015 & 2010

- In 2015 municipalities across the state raised a projected \$4.3 billion in revenue necessary to fund a variety of local government services. In 2010, the amount of revenue raised to fund local government operations was \$3.5 billion. The \$750 million increase represents an average annual increase of 4%.
- The \$3 billion in municipal sources of revenue (e.g., property taxes, fees for services, motor vehicle excise taxes, etc.) generated in 2015 accounted for 71% of the \$4.3 billion

in projected revenue from all sources (municipal, state, federal and other source revenue). In 2010, municipal-source revenues accounted for \$2.4 billion or 68% of the total. Between 2010 and 2015, reliance on municipal-source revenue increased by 4% annually.

- In 2015 property taxes accounted for 56% of total revenue collected to fund a variety of local government services. In 2010, property taxes accounted for 53% of total revenue. Over that six year period, an additional \$509 million in property tax revenue was generated, representing an increase of 5% each year. Over that same period of time the full assessed value of taxable property decreased from \$170 billion to \$160 billion, representing an average annual loss of 1%. Over that same six year span, the statewide full value mil rate increased from \$12.78/\$1,000 of value to \$14.72/\$1,000 for an average annual increase of 3%.
- \$1.2 billion in state aid is projected to have been distributed to communities in 2015, accounting for 27% of total revenue. In 2010 municipalities received a total of \$1.1 billion of state aid, representing an average annual increase of 2% since 2010.
- The largest source of state aid was distributed to municipalities in the form of K-12 education funding. Municipalities statewide are projected to have received \$956 million in education subsidy, representing an increase of \$125 million from the 2010 K-12 aid distribution of \$831 million. Although state aid for education, as well as reimbursement provided under the Tree Growth Tax and Veterans' reimbursement programs have increased, over that same six year period it is projected that municipalities experienced average annual losses of 5% in revenue sharing distributions.
- To help round out local government budgets, it is projected that in 2015 municipalities received and utilized \$102 million in other source revenue, including federal grants and appropriations from undesignated surplus, reserve and trust fund accounts. That figure is down slightly from the \$111 million allocated in 2010, representing an average annual decrease of 1%.

Expenditures – 2010 & 2015

- In 2015, it is projected that municipalities across the state spent \$4.2 billion to provide an array of local government services. In 2010 the cost of providing the same services cost municipalities \$3.4 billion. The \$770 million difference represents an average annual increase in total spending of 4%.
- The projected \$1.5 billion property tax assessment for the municipal required and “additional local” share of K-12 education accounted for the largest municipal expenditure in 2015. The municipal contribution to public education, alone, accounted for 36% of total local

government spending. When adding the state's \$956 million contribution to K-12 education, the nearly \$2.5 billion in local and state spending accounts for 59% of total 2015 municipal expenditures. In 2010, it is projected that the local share of K-12 education was \$1.2 billion. The \$328 million additional investment in local contributions to public education is projected to have increased by an average of 5% each year.

- The cost of providing public safety services, including police, fire, and EMS, is projected to have cost \$334 million in 2015. These public safety expenditures accounted for 8% of all local government spending. In 2010, municipalities across the state are projected to have invested \$269 million on the provision of public safety services. That increase of \$65 million between 2010 and 2015 yields for a 4% average annual growth rate.
- It is projected that in 2015 municipalities spent \$279 million to maintain and repair roads and bridges. In that same year, communities collected \$257 million in motor vehicle excise tax and local road assistance program revenues. The \$22 million difference between the investments in transportation programs and traditional road-related revenue sources was funded with property tax dollars. In 2010 municipalities are projected to have raised \$252 million for road-related expenditures. The \$27 million boost in transportation-related investments represent an average annual increase of nearly 2%, which is less than half of the average annual increase in total municipal spending.
- \$195 million was spent in 2015 on “other public works” services, including solid waste and recycling management and water and sewer services. The provision of these services accounted for 5% of total local government spending. Investments in these public work programs grew at an average annual increase of \$2.7 million or 2%, also less than half of the average annual increase in total municipal spending.
- \$175 million in school and municipal debt is projected to have been retired in in 2015. Debt reduction accounted for 4% of total expenditures. In 2010 \$136 million in municipal and school debt was retired.
- In 2015 municipalities statewide are projected to have spent \$175 million on employee benefits, including employer contributions to Social Security, the Maine State Retirement System, and other retirement investment accounts (401K, IRA, etc.), the municipal share of dental and health insurance premiums, and contributions to the unemployment and workers' compensation funds. This expenditure category accounted for 4% of total spending. According to the data generated, investments in employee benefits is one of the fastest growing municipal expenditures. It is projected that since 2010 employee benefits expenditures have experienced average annual increases of 8%, which is twice the average annual increase in total municipal spending.
- Growth in the cost of providing employee benefits is surpassed only by growth in economic development programs. In 2015 municipalities invested \$68 million in efforts to attract and

enhance business activities within the community's boundaries. In 2010 only \$44 million was dedicated to local economic development efforts. This \$24 million increase represents an average annual increase of 9% over the last six years, which is more than twice the average annual increase in total municipal spending.

- Municipalities statewide spent \$152 million on “front office” services (e.g., selling hunting and fishing licenses, collecting property and excise taxes, registering of motor vehicles, snowmobiles and ATVs, issuing dog licenses, etc.), accounting for 4% of total expenditures. In 2010 municipalities spent \$140 million on these services, yielding an average annual growth rate of 1%.
- In 2015 \$148 million in property tax revenue was raised to fund the services provided by Maine's 16 county governments. This expenditure accounted for 4% of total local spending. In 2010 the statewide county tax assessment was \$130 million. This \$19 million increase represents an average annual increase of 2%.
- In 2015 \$90 million is projected to have been spent to fund parks and recreation programs, libraries and other cultural activities. Investments in these programs and services accounted for 2% of total spending. In 2010 municipalities statewide invested \$67 million in parks, recreational opportunities and libraries. The \$23 million increased investment, accounted for an average annual increase of 6%.
- Finally, municipalities spent \$47 million to enforce codes, administer and provide direct benefits to eligible applicants under the General Assistance (GA) program, and support local social service agencies. Spending in this category accounted for 1% of total municipal spending. In 2010 municipalities statewide are projected to have spent \$37 million to provide these services, accounting for an average annual increase of 4%. It is important to note that there is volatility within this category of expenditures, with municipal GA expenditures showing a very high average annual growth rate. That rate of growth is attributed to change in policy governing the eligibility of certain non-U.S. citizens put in effect by the Administration and subsequently modified by the Legislature.

Appendix A

Participating Municipalities

Abbot	Clinton	Harmony	Morrill	Saint John Plt	West Forks Plt
Albion	Coplin Plt	Harpwell	Moscow	Sandy River Plt	Westfield
Alfred	Corinna	Harrington	Newburgh	Sebago	Weston
Alna	Cranberry Isle	Hartford	Newcastle	Shapleigh	Windham
Andover	Crawford	Hartland	Newfield	Sidney	Winslow
Ashland	Cyr Plt	Hiram	Newry	Skowhegan	Winterport
Atkinson	Dallas Plt	Hope	Norridgewock	Solon	Winterville Plt
Auburn	Dexter	Howland	North Berwick	Somerville	Woodstock
Baileyville	Dixmont	Jonesboro	North Yarmouth	South Berwick	Woolwich
Baring Plt	Dover-Foxcroft	Kennebunkport	Northport	South Bristol	
Bath	Dyer Brook	Lake View Plt	Oakland	South Thomaston	
Belfast	Eastbrook	Lamoine	Ogunquit	Springfield	
Benton	Eastport	Leeds	Old Orchard Beach	Standish	
Berwick	Eliot	Levant	Orland	Stetson	
Bethel	Ellsworth	Lewiston	Orrington	Steuben	
Biddeford	Embden	Lincoln	Otis	Stockton Springs	
Bowdoin	Exeter	Lincolntonville	Paris	Stoneham	
Bowerbank	Fairfield	Linneus	Parkman	Stow	
Bradford	Falmouth	Livermore	Passadumkeag	Strong	
Bradley	Farmington	Livermore Falls	Penobscot	Sumner	
Bristol	Fort Fairfield	Ludlow	Peru	Surry	
Brooklin	Fort Kent	Machias	Phippsburg	Swanville	
Brooksville	Frankfort	Madison	Plymouth	Topsham	
Burnham	Freeport	Manchester	Portage Lake	Trenton	
Buxton	Friendship	Mapleton*	Portland	Troy	
Canton	Gardiner	Mars Hill	Presque Isle	Union	
Cape Elizabeth	Garfield Plt	Marshfield	Princeton	Vanceboro	
Caratunk	Gorham	Masardis	Prospect	Veazie	
Caribou	Grand Lake Stream	Mattawamkeag	Rangeley	Verona Island	
Carmel	Gray	Mechanic Falls	Readfield	Wales	
Carthage	Great Pond	Meddybemps	Reed Plt	Wallagrass	
Charleston	Greene	Medford	Richmond	Washington	
Charlotte	Guilford	Medway	Rome	Waterboro	
Chebeague Island	Hallowell	Milbridge	Saco	Wayne	
Chelsea	Hamlin	Milford	Saint Albans	Wellington	
Clifton	Hanover	Monmouth	Saint George	Wells	

*The survey submitted for the Town of Mapleton includes the fiscal data for the towns of Castle Hill and Chapman.

2015 Projected Total Revenues by Population Group

	Population Categories							Total
	Over 30,000	10,000 - 30,000	5,000 - 9,999	3,500 - 4,999	2,000 - 3,499	1,000 - 1,999	Under 1,000	
Total Revenues	630,173,078	946,001,950	1,054,833,981	405,846,778	475,131,674	444,100,321	317,483,591	4,273,571,368
Municipal	\$ 465,673,767	\$ 675,962,353	\$ 747,161,782	\$ 248,520,699	\$ 323,101,078	\$ 321,160,698	\$ 236,645,546	\$ 3,018,225,918
<i>Property Taxes</i>	300,880,157	540,494,171	602,727,233	201,589,699	268,974,255	268,206,583	197,589,131	2,380,461,228
<i>Motor Vehicle Excise Taxes</i>	21,686,246	50,467,987	59,839,383	25,977,226	31,621,912	28,112,684	17,230,326	234,935,764
<i>Watercraft Excise Taxes</i>	100,134	351,483	421,754	311,916	327,693	353,037	719,013	2,585,029
<i>Interest on Taxes</i>	789,669	1,709,421	2,482,708	978,023	1,474,772	1,651,922	1,157,974	10,244,489
<i>Licenses & Permit Fees</i>	8,015,970	11,171,067	9,625,626	4,248,569	4,510,967	3,675,962	3,987,532	45,235,692
<i>Service Fees</i>	116,355,602	48,497,227	51,874,776	9,340,648	10,632,872	9,341,968	3,129,110	249,172,202
<i>Other</i>	17,845,989	23,270,997	20,190,302	6,074,618	5,558,607	9,818,542	12,832,460	95,591,514
State	\$ 132,610,134	\$ 258,284,605	\$ 291,337,818	\$ 142,496,674	\$ 143,799,598	\$ 113,892,011	\$ 70,673,690	\$ 1,153,094,530
<i>Revenue Sharing</i>	10,256,672	14,593,797	16,901,178	5,774,914	7,684,424	6,825,571	3,465,016	65,501,573
<i>Homestead Exemption</i>	2,457,633	5,356,968	6,969,418	2,859,343	3,748,320	3,406,131	1,956,180	26,753,993
<i>Road Assistance (LRAP)</i>	1,316,364	3,906,152	4,779,238	1,995,916	2,940,635	3,551,287	3,084,847	21,574,439
<i>General Assistance (GA)</i>	5,601,213	441,464	666,946	118,789	252,584	261,438	92,283	7,434,717
<i>Tree Growth</i>	2,847	414,987	1,035,429	368,040	618,889	2,126,544	3,253,209	7,819,944
<i>State Aid for Education</i>	87,686,162	222,679,101	238,999,784	127,011,684	127,159,491	94,986,162	57,345,510	955,867,895
<i>Veterans' Reimbursement</i>	62,312	176,989	303,759	111,393	140,994	238,293	77,897	1,111,637
Other	\$ 31,889,177	\$ 11,754,992	\$ 16,334,381	\$ 14,829,405	\$ 8,230,998	\$ 9,047,612	\$ 10,164,355	\$ 102,250,920
Federal	29,756,583	3,070,605	2,219,403	1,389,064	1,313,605	775,104	232,256	38,756,621
Surplus	1,477,500	8,462,899	12,629,704	12,170,856	4,964,745	6,081,464	7,714,948	53,502,115
Reserve or Trust Fund	655,094	221,488	1,485,274	1,269,485	1,952,648	2,191,044	2,217,151	9,992,184

2015 Projected Total Expenditures by Population Group

	Population Categories							Total
	Over 30,000	10,000 - 30,000	5,000 - 9,999	3,500 - 4,999	2,000 - 3,499	1,000 - 1,999	Under 1,000	
Total Expenditures	\$ 694,450,867	\$ 971,947,694	\$ 1,028,772,885	\$ 378,462,290	\$ 442,667,872	\$ 418,254,188	\$ 283,581,363	\$ 4,218,137,154
K-12 Education Assessment	\$ 238,666,137	\$ 321,930,027	\$ 371,712,810	\$ 135,295,257	\$ 160,979,659	\$ 179,697,717	\$ 113,988,435	\$ 1,522,270,042
K-12 Education State Share	\$ 87,686,162	\$ 222,679,101	\$ 238,999,784	\$ 127,011,684	\$ 127,159,491	\$ 94,986,162	\$ 57,345,510	\$ 955,867,895
Public Safety	\$ 68,466,792	\$ 99,348,733	\$ 87,804,980	\$ 21,037,276	\$ 25,151,157	\$ 17,663,804	\$ 14,511,186	\$ 333,983,927
<i>Law Enforcement</i>	29,439,155	37,793,307	39,353,941	10,038,802	7,918,737	3,555,713	3,668,493	131,768,147
<i>Fire</i>	29,527,167	38,785,485	23,989,595	3,797,362	6,924,733	6,293,270	7,377,934	116,695,545
<i>Emergency Medical Services</i>	-	1,372,285	6,990,367	1,901,255	3,459,276	2,327,408	894,927	16,945,519
<i>Other</i>	7,983,734	18,205,413	14,500,570	4,005,779	5,504,482	4,486,250	2,225,989	56,912,218
<i>Capital</i>	1,516,736	3,192,243	2,970,507	1,294,078	1,343,929	1,001,163	343,843	11,662,498
Public Works - Roads	\$ 32,908,545	\$ 59,008,864	\$ 63,427,334	\$ 24,647,895	\$ 40,370,883	\$ 39,823,236	\$ 31,970,562	\$ 292,157,317
<i>Administration</i>	1,374,761	12,243,021	12,846,906	5,822,408	2,113,202	3,445,112	2,839,329	40,684,738
<i>Winter Roads</i>	5,177,396	11,031,144	12,520,720	6,061,125	13,752,945	15,540,053	15,347,152	79,430,535
<i>All Other Road & Bridges</i>	16,060,935	20,740,309	19,868,393	7,310,732	18,127,421	16,784,864	9,709,413	108,602,067
<i>Streetlights</i>	2,659,203	3,554,651	3,092,984	927,710	899,607	882,715	852,759	12,869,629
<i>Capital</i>	7,636,250	11,439,739	15,098,331	4,525,920	5,477,708	3,170,492	3,221,909	50,570,348
Public Works - Other	\$ 65,183,030	\$ 30,572,739	\$ 48,395,085	\$ 11,181,937	\$ 13,309,312	\$ 17,691,097	\$ 8,333,457	\$ 194,666,657
<i>Solid Waste & Recycling</i>	6,692,835	14,248,597	23,229,415	6,950,475	8,629,852	10,975,822	7,881,185	78,608,181
<i>Water & Sewer</i>	42,591,845	12,498,139	18,957,160	4,141,395	4,333,298	6,323,071	449,531	89,294,439
<i>Capital</i>	15,898,350	3,826,003	6,208,510	90,067	346,162	392,204	2,741	26,764,037
Municipal & School Debt Retired	\$ 63,366,828	\$ 49,752,531	\$ 36,712,082	\$ 5,817,828	\$ 7,687,750	\$ 4,721,093	\$ 7,374,967	\$ 175,433,078
Employee Benefits	\$ 42,527,997	\$ 52,799,168	\$ 45,419,257	\$ 10,401,385	\$ 11,094,536	\$ 6,425,697	\$ 6,141,770	\$ 174,809,810
Administrative/Elected Offices	\$ 18,416,295	\$ 32,589,607	\$ 34,681,094	\$ 12,729,259	\$ 17,433,182	\$ 19,174,852	\$ 16,766,849	\$ 151,791,138
<i>Elected Officers & Boards</i>	520,883	478,085	1,304,169	543,391	1,127,998	1,365,842	2,853,460	8,193,827
<i>Administrative Offices</i>	9,519,909	19,678,861	26,600,026	10,312,688	13,238,934	13,878,985	10,147,143	103,376,547
<i>Legal</i>	650,168	1,880,888	1,699,760	561,225	837,370	972,368	560,188	7,161,967
<i>Government Buildings</i>	7,725,335	10,551,773	5,077,139	1,311,955	2,228,880	2,957,657	3,206,058	33,058,797

2015 Projected Total Expenditures by Population Group

	Population Categories							Total
	Over 30,000	10,000 - 30,000	5,000 - 9,999	3,500 - 4,999	2,000 - 3,499	1,000 - 1,999	Under 1,000	
County Assessment	\$ 10,892,084	\$ 21,255,035	\$ 34,848,894	\$ 16,716,114	\$ 24,370,382	\$ 21,257,835	\$ 19,089,840	\$ 148,430,182
Parks/Recreation & Libraries	\$ 15,681,497	\$ 28,811,034	\$ 30,084,978	\$ 5,606,931	\$ 5,508,129	\$ 2,900,247	\$ 1,848,868	\$ 90,441,684
<i>Parks & Recreation</i>	8,709,756	15,425,800	14,819,090	2,248,276	2,848,293	1,558,981	693,276	46,303,473
<i>Library</i>	6,960,027	9,054,909	9,442,090	3,177,971	1,763,639	1,082,671	531,753	32,013,059
<i>Other</i>	11,714	123,941	2,325,172	176,601	468,842	238,925	563,972	3,909,167
<i>Capital</i>	-	4,206,384	3,498,626	4,083	427,355	19,670	59,867	8,215,985
Codes Enforcement /Human Services	\$ 25,974,093	\$ 6,014,037	\$ 6,370,481	\$ 1,710,567	\$ 3,123,891	\$ 2,030,502	\$ 1,583,572	\$ 46,807,142
<i>Codes Enforcement</i>	1,661,127	3,095,221	2,731,842	915,476	1,656,579	882,874	754,632	11,697,751
<i>General Assistance - Municipal</i>	18,621,753	2,055,155	2,028,922	394,386	584,757	396,115	227,448	24,308,535
<i>General Assistance - State</i>	5,601,213	441,464	666,946	118,789	252,584	261,438	92,283	7,434,717
<i>Social Services Contributions</i>	90,000	422,197	942,771	281,916	629,971	490,075	509,209	3,366,139
Economic Development	\$ 11,810,571	\$ 29,339,621	\$ 17,574,672	\$ 2,906,523	\$ 1,018,488	\$ 5,206,484	\$ 153,275	\$ 68,009,635

Revenue Projections & Trends - 2015 vs. 2010

	2015	2010	Difference	Annual Change	Revenues/Expenditures	
	2015	2010	Difference	Annual Change	2015	2010
Total Revenues	4,273,571,368	3,523,999,756	749,571,612	4%		
Municipal	\$ 3,018,225,918	\$ 2,398,541,133	\$ 619,684,785	4%	71%	68%
<i>Property Taxes</i>	2,380,461,228	1,870,991,229	509,469,999	5%	56%	53%
<i>Motor Vehicle Excise Taxes</i>	234,935,764	188,201,873	46,733,891	4%	5%	5%
<i>Watercraft Excise Taxes</i>	2,585,029	2,341,426	243,603	2%	0%	0%
<i>Interest on Taxes</i>	10,244,489	11,425,913	(1,181,424)	-2%	0%	0%
<i>Licenses & Permit Fees</i>	45,235,692	34,276,635	10,959,057	5%	1%	1%
<i>Service Fees</i>	249,172,202	181,699,638	67,472,564	6%	6%	5%
<i>Other</i>	95,591,514	109,604,419	(14,012,905)	-2%	2%	3%
State	\$ 1,153,094,530	\$ 1,014,259,027	\$ (2,167,353,557)	2%	27%	29%
<i>Revenue Sharing</i>	65,501,573	92,251,120	(26,749,547)	-5%	2%	3%
<i>Homestead Exemption</i>	26,753,993	26,317,454	436,539	0%	1%	1%
<i>Road Assistance (LRAP)</i>	21,574,439	21,505,069	69,370	0%	1%	1%
<i>General Assistance (GA)</i>	7,434,717	6,938,304	496,413	1%	0%	0%
<i>Tree Growth</i>	7,819,944	4,940,463	2,879,481	10%	0%	0%
<i>State Aid for Education</i>	955,867,895	831,340,332	124,527,563	2%	22%	24%
<i>Veterans' Reimbursement</i>	1,111,637	783,651	327,986	7%	0%	0%
Other	\$ 102,250,920	\$ 111,199,596	\$ (8,948,676)	-1%	2%	3%
Federal	38,756,621	52,468,090	(13,711,469)	-4%	1%	1%
Surplus	53,502,115	45,320,808	8,181,307	3%	1%	1%
Reserve or Trust Fund	9,992,184	13,410,698	(3,418,514)	-4%	0%	0%

Expenditure Projections & Trends - 2015 vs. 2010

			Difference	Annual Change	% of Total Revenues/Expenditures	
	2015	2010			2015	2010
Total Expenditures	\$ 4,218,137,154	\$ 3,448,281,346	\$ 769,855,808	4%		
K-12 Education Assessment	\$ 1,522,270,042	\$ 1,194,763,775	\$ 327,506,267	5%	36%	35%
K-12 Education State Share	\$ 955,867,895	\$ 831,340,332	\$ 124,527,563	2%	23%	24%
Public Safety	\$ 333,983,927	\$ 268,529,260	\$ 65,454,667	4%	8%	8%
<i>Law Enforcement</i>	131,768,147	116,780,987	14,987,160	2%	3%	3%
<i>Fire</i>	116,695,545	82,783,871	33,911,674	7%	3%	2%
<i>Emergency Medical Services</i>	16,945,519	18,217,180	(1,271,661)	-1%	0%	1%
<i>Other</i>	56,912,218	38,950,072	17,962,146	8%	1%	1%
<i>Capital</i>	11,662,498	11,797,150	(134,652)	0%	0%	0%
Public Works - Roads	\$ 292,157,317	\$ 261,014,242	\$ 31,143,075	2%	7%	8%
<i>Administration</i>	40,684,738	31,535,672	9,149,066	5%	1%	1%
<i>Winter Roads</i>	79,430,535	77,493,608	1,936,927	0%	2%	2%
<i>All Other Road & Bridges</i>	108,602,067	86,208,183	22,393,884	4%	3%	3%
<i>Streetlights</i>	12,869,629	8,676,036	4,193,593	8%	0%	0%
<i>Capital</i>	50,570,348	57,100,743	(6,530,395)	-2%	1%	2%
Public Works - Other	\$ 194,666,657	\$ 178,448,004	\$ 16,218,653	2%	5%	5%
<i>Solid Waste & Recycling</i>	78,608,181	82,800,355	(4,192,174)	-1%	2%	2%
<i>Water & Sewer</i>	89,294,439	75,344,480	13,949,959	3%	2%	2%
<i>Capital</i>	26,764,037	20,303,169	6,460,868	5%	1%	1%
Municipal & School Debt Retired	\$ 175,433,078	\$ 136,444,277	\$ 38,988,801	5%	4%	4%
Employee Benefits	\$ 174,809,810	\$ 118,137,813	\$ 56,671,997	8%	4%	3%

Expenditure Projections & Trends - 2015 vs. 2010

				Annual	% of Total	
					Revenues	Expenditures
Administrative/Elected Offices	\$ 151,791,138	\$ 139,784,391	\$ 12,006,747	1%	4%	4%
<i>Elected Officers & Boards</i>	8,193,827	7,061,378	1,132,449	3%	0%	0%
<i>Administrative Offices</i>	103,376,547	93,417,159	9,959,388	2%	2%	3%
<i>Legal</i>	7,161,967	6,608,343	553,624	1%	0%	0%
<i>Government Buildings</i>	33,058,797	32,697,511	361,286	0%	1%	1%
County Assessment	\$ 148,430,182	\$ 129,554,792	\$ 18,875,390	2%	4%	4%
Parks/Recreation & Libraries	\$ 90,441,684	\$ 67,431,140	\$ 23,010,544	6%	2%	2%
<i>Parks & Recreation</i>	46,303,473	34,098,086	12,205,387	6%	1%	1%
<i>Library</i>	32,013,059	25,390,204	6,622,855	4%	1%	1%
<i>Other</i>	3,909,167	3,183,527	725,640	4%	0%	0%
<i>Capital</i>	8,215,985	4,759,323	3,456,662	12%	0%	0%
Economic Development	\$ 68,009,635	\$ 43,956,814	\$ 24,052,821	9%	2%	1%
Codes Enforcement /Human Services	\$ 46,807,142	\$ 37,231,383	\$ 9,575,759	4%	1%	1%
<i>Codes Enforcement</i>	11,697,751	12,741,806	(1,044,055)	-1%	0%	0%
<i>General Assistance - Municipal*</i>	24,308,535	14,635,560	9,672,975	11%	1%	0%
<i>General Assistance - State</i>	7,434,717	6,938,304	496,413	1%	0%	0%
<i>Social Services Contributions</i>	3,366,139	2,915,713	450,426	3%	0%	0%

* See explanation found in last bullet on page 7.