FORM **F-62(ME-1)I**
(7-13-2011)

# INSTRUCTIONS FOR COMPLETING THE F-62(ME-1)
# 2011 Local Government Finance Report
# STATE OF MAINE

Note: **The information provided in the survey should be for your municipality's most recently completed fiscal year.** For most "calendar year" communities, that would be the budget year that ended December 31, 2010. For fiscal year communities, that would be the budget year that ended on June 30, 2011.

To ensure data uniformity, please read the following notes describing the type of information that is being requested. If you have questions, please contact the Maine Municipal Association's (MMA) Kate Dufour at 1-800-452-8786 or kdufour@memun.org or the U.S. Census Bureau at 1-888-590-2748 or govs.finstaff@census.gov.

## 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. **Business Licenses**– 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.

LICENSE, PERMIT AND FEE REVENUE – Continued

2. **Building, Zoning and Subdivision Permits/Inspections** – Revenues generated by residential and commercial building, zoning and subdivision permits and inspection fees established by a separate ordinance or as part of a related land use ordinance, such as site plan review, zoning ordinance, shore land zoning ordinance etc.

3. **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.

4. **Plumbing Permits/Inspections** – Revenues generated by plumbing permits and inspection fees established by ordinance for conversion of seasonal dwellings, installation of plumbing in a building, subsurface waste water disposal system, etc.

5. **Electrical Inspection Fees** – Revenues generated by electrical inspection fees established by ordinance for electrical installation.

6. **Cable T.V. Franchise Fees** – Revenues generated by cable T.V. franchise fees.

7. **Enterprise Fees** – Revenues generated by the fees assessed to the users of municipally owned property such as convention centers, sports arenas, opera houses, etc.

8. **Dog Licenses** – Revenues generated and retained by the municipality for issuing dog licenses (including fees for late registrations).

9. **Marriage Licenses** – Revenues generated and retained by the municipality for issuing marriage licenses.

10. **Hunting and Fishing Licenses** – Revenues generated and retained by the municipality for issuing hunting and fishing licenses.

11. **Motor Vehicle Registration Fees** – Revenues generated and retained by the municipality for registering motor vehicles (not including excise taxes).

12. **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).

13. **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** – Revenues generated by charges for participation in municipal recreation programs (e.g., swimming lessons, baseball leagues, etc.).

6. **Park and Recreation Concessions** – Revenues generated by the sale of concessions at park and recreation facilities.

7. **Municipal Building Use** – Revenues generated by the renting of municipal buildings and spaces.

## Section I – REVENUES – Continued

CHARGES FOR SERVICES REVENUE – Continued

8. **Library Use** – Revenues generated by charges for library use, such as library cards.

9. **Printing and Duplication** – Revenues generated by charges for photocopying services, etc.

10. **Transit or Bus System** – Revenues generated by fees for public transit systems (buses and rail).

11. **Airports** – Revenues generated by charges and airport fees, including rentals and gross sales of gas and oil.

12. **Parking Facilities** – Revenues generated by charges for parking facilities (lots, garages, meters, etc).

13. **Housing Project Rentals** – Include gross rentals, tenant charges, and other revenue from the operation of public housing projects; and fees for housing mortgage insurance.

14. **Road and street charges** – Reimbursements for street construction/repairs, fees for street cuts and signs, and maintenance assessments (street lighting, snow plowing, etc).

15. **Education** – Revenues generated by a municipal school district. Exclude SAD and CSD

    **(1)** K-12: Gross receipts from sale of school lunches – Exclude State and Federal aid

    **(2)** K-12: School tuition and transportation charges – Exclude tuition received from other local governments (cities, towns, villages, and plantations).

    **(3)** K-12: Other school receipts – Revenues from athletic contests, sale or rental of textbooks, student activity funds, and the like.

16. **Miscellaneous Commercial Activities Operated by your Government** – Charges of publicly owned commercial enterprises not classified elsewhere (markets, cemeteries, etc).

17. **Sea Port Facilities** – Revenues generated by charges for use of commercial or industrial water transport and port terminal facilities and related services.

18. **Natural Resources** – Revenues generated by sale of natural products from public lands.

19. **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 for 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.

5. **General Assistance Reimbursement** – Reimbursement from the Department of Health and Human Services for the state's share (generally 50%) 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.

## Section I – REVENUES – Continued

STATE REVENUE – Continued

8. **Veterans' 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. **State Operating Grants** – Revenues received from the state for specified non-capital purposes or activities, such as comprehensive planning grants, Local Efficiency Fund grants, etc.

11. **State Capital Grants** – Revenues received from the state that are restricted for capital investments, such as school construction, water/sewer line installation, etc.

12. **Other State Revenue** – Other sources of state revenue not reported in any of the categories listed above.

FEDERAL REVENUE

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

2. **Airports** – Federal aid for construction, operation, and support of public airports, and other distributions from the Federal Airport and Airway Trust Fund.

3. **FEMA** – Federal aid fund from the Federal Emergency Management Agency (FEMA).

4. **Other (please specify)** – All other Federal aid for other specified purposes other than the categories listed above. Exclude pass-through funding through the State.

OTHER REVENUE

1. **Intergovernmental Revenues** – Revenues received from local governments (special districts, county, city, town, villages, plantations, etc) that are not reported in any of the categories listed above.

   **(1)** Education – Tuition and payments from other local governments for municipal school.

   **(2)** All Other – All other local governments revenues.

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

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

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

5. **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.).

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

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

8. **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.). Exclude amortization and depreciation costs unless otherwise stated. Exclude intergovernmental expenditures (please see Intergovernmental Expenditure section).

**Construction** – Please include expenditures related to construction (e.g., road improvements, building additions, etc.)

**Purchase of Equipment, land, and buildings** – Please include lease principal payments and major equipment purchases.

**Intergovernmental Expenditures** – Please report any payments to other governments for services (State, county, municipal, or special districts like water or sewer districts) on page 6 of the survey.

**Employee Benefits** – Do not include employee benefits in each category. Instead, report your employer contribution for employee benefits (e.g., Social Security, MSRS, dental, health, unemployment comp, worker's comp, 401, IRA, etc.) on page 7 of the survey.

GENERAL GOVERNMENT

1. **Key Elected** – Expenditures for the offices of the key elected officials, including the offices of the mayor, councilors and selectmen.
2. **Key Appointed** – Expenditures for the offices of the key appointed officials, including the manager, administrator and assistants.
3. **Boards** – Expenditures for local boards and committees, including boards of assessing, appeal, and zoning, and comprehensive planning and conservation committees, etc.
4. **Clerk** – Expenditures for the clerk's department.
5. **Finance** – Expenditures for the finance department.
6. **Assessing** – Expenditures for the assessing department.
7. **Planning and Zoning** – Expenditures for planning and zoning department, if not reported elsewhere.
8. **Legal Expenses** – Total municipal legal costs. Include legal expenses from all municipal departments.
9. **Personnel Administration** – Expenditures for the personnel (human resources) department.
10. **General Government Buildings** – Expenditures for the maintenance and replacement of government buildings.
11. **Tax Abatements** – Value of property tax abated due to error or mistake or infirmity or poverty.
12. **Local Access / Cable T.V.** – Expenditures for local access television programming.
13. **Cemeteries** – Expenditures for the maintenance of cemeteries.
14. **Professional Associations** – Expenditures for memberships in professional associations (e.g., council of governments, Maine Municipal Association, etc.).
15. **Advertising** – Expenditures for advertising public hearings, news, events, etc.
16. **Other General Government** – 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.
3. **Fire Hydrants** – Expenditures for the operation and maintenance of fire hydrants.

PUBLIC SAFETY – Continued

4. **Emergency Medical Services** – Expenditures for emergency medical services, including rescue, medical first responders, ambulance, etc.

5. **Building Inspection/Codes Enforcement** – Expenditures for providing code office services (e.g., code enforcement officer, licensed plumbing inspector, building inspector, etc.).

6. **Harbor Master** – Expenditures for providing harbor master services, including issuing mooring permits and managing the harbor area.

7. **Other Public Safety** – Other expenditures not reported in any of the categories listed above.

STREETS AND BRIDGES

1. **Administration** – Expenditures for the administration of municipal street and bridge programs.

2. **Roads – Winter Maintenance/Repair** – Expenditures for plowing and maintaining roads during the winter months. Include the cost of sand/salt and equipment purchases in the appropriate lines.

3. **Roads – Spring, Summer and Fall Maintenance/Repair** – Expenditures for maintaining and repairing roads during the spring, summer and fall months.

4. **Bridges** – Expenditures for maintaining and repairing local bridges.

5. **Street Lighting** – Expenditures for street lighting.

6. **Other Highways and Streets** – Other expenditures not reported in any of the categories listed above.

SOLID WASTE AND RECYCLING

1. **Administration** – Expenditures for the administration of municipal solid waste and recycling programs. Report information for municipal departments only.

2. **Solid Waste Collection** – Expenditures for collecting solid waste.

3. **Solid Waste Disposal** – Expenditures for disposing of solid waste.

4. **Recycling** – Expenditures for recycling programs.

5. **Other Solid Waste and Recycling** – Other expenditures not reported in any of the categories listed above.

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.

3. **Other Water** – Other expenditures not reported above.

4. **Other Sewer** – Other expenditures not reported above.

HEALTH

1. **Animal Control** – Expenditures for animal control services.

2. **Local Health Officer** – Expenditures for the provision of local health officer services.

HEALTH – Continued

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

4. **Other Health** – Other expenditures not reported in any of the categories listed above.

WELFARE AND SOCIAL SERVICES

1. **Administration** – Expenditures for the administration of municipal welfare and social service programs.

2. **General Assistance (GA)** – Expenditures for the assistance provided to GA applicants. Include expenditures reimbursed by the state.

3. **Payment to private vendors beyond GA for medical and hospital care provided to needy persons.**

4. **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.

5. **Other Welfare and Social Services** – 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.

5. **Other Economic Development** – Other expenditures not reported in any of the categories listed above.

CULTURE AND RECREATION

1. **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.

3. **Other Culture and Recreation** – Other expenditures not reported in either of the categories listed above.

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 or 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).

MISCELLANEOUS – Continued

4. **Transit or Bus System** – Expenditures for the operation, maintenance, and construction of public mass transit systems (surface rail, buses, etc).

5. **Education** – Expenditures for the operation, maintenance, and construction of municipal public schools and facilities for elementary and secondary education (kindergarten through high school), vocational technical education, and other educational institutions.

6. **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

1–5. **Other** – Other expenditures not reported in any of the categories listed above.

INTERGOVERNMENTAL EXPENDITURE

1. **K-12 Education Property Tax** – Property taxes raised to fund municipality's share of K-12 education costs. Figure found on *Line 4 of Municipal Tax Assessment Warrant.* if in a regional school union (RSU), school administrative district (SAD) or consolidated school district (CSD), this figure would be the school district's assessment on your municipality.

   (1) Property Tax for SAD or CSD – Property taxes that are paid to School Administrative Districts or Consolidated School Districts

   (2) Property Tax for Municipal School Districts – Property taxes that are raised to fund municipal school

2. **County Property Tax** – Property tax raised to pay county assessment. Figure found on *Line 1 of the Municipal Tax Assessment Warrant*.

3. **Highways** – Payments to other governments for the administration of municipal street and bridge programs.

4. **Fire Protection** – Payments to other governments for fire protection services.

5. **Parks and Recreation** – Payments to other governments for parks, recreation, and community programs (parks, little league, 4th of July celebrations).

6. **Solid Waste Management** – Payments to other governments for trash removal and recycling programs.

7. **Sewerage** – Payments to other governments for sewer services.

8. **Water Supply System** – Payments to other governments for water supply.

9. **Emergency Management System** – Payments to other governments for emergency medical services, including rescue, medical first responders, ambulance, etc.

10. **Police Protection** – Payments to other governments for law enforcement services.

11. **Libraries** – Payments to other governments for library services.

12. **Transit System** – Payments to other governments for public mass transit systems (surface rail, buses, etc).

13. **Education** – Payments to other governments to tuition school children in another school district. Do not include property tax expenditure for SAD and CSD.

14. **Emergency Communication** – Payments to other governments for emergency communications (911).

15. **Other (please specify)** – All other payments to other governments not mentioned above.

EMPLOYEE BENEFITS

**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.

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## Section IV – INDEBTEDNESS

LONG TERM DEBT

1. **Principal and Interest on Long Term Bonds and Notes – Municipal**
   - **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.
2. **Principal and Interest on Long Term Bonds and Notes – School** – Do not list regional school union (RSU), school administrative district (SAD) or consolidated school district (CSD) information.
   - **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 paid – Interest paid on school debt.
3. **Principal and Interest on Long Term Debt for Private Purposes** – This is applicable to only those governments authorized to issue debt of this type (industrial development revenue bonds, pollution control revenue bonds, etc)
   - **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 paid – Interest paid on private purpose debt.

SHORT TERM DEBT

**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.

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## 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.

## Section V – FUND TRANSFERS – Continued

INTER OPERATING TRANSFERS – Continued

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.

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

CASH AND INVESTMENTS

1. **Reserves held for redemption of long term debt** – Cash and security holdings held specifically for debt service purposes (interest payments and redemption of principal) on long term. Include amount in sinking funds or debt service funds.

2. **Unexpended proceeds from sale of bond issues held pending disbursement** – Cash and security holdings of accounting funds established specifically to hold proceeds of bond issues (and related revenues) pending their disbursement.

3. **All other cash and investments** – Cash and security holdings of funds and other accounts except those cited above (CDs, savings accounts, checking accounts, investments, etc).