

**OVERVIEW AND HISTORY OF**  
**MUNICIPAL REVENUE SHARING**  
**30-A MRSA §5681**

**State Funding for Municipal Revenue Sharing**

The core component of the funding source for the Municipal Revenue Sharing program is a transfer of a percentage of the major broad based taxes. No later than the 10<sup>th</sup> day of each month, the State Controller must transfer to the Local Government Fund 5% of the “revenue sharing” taxes collected and credited to the General Fund during the previous month. The “revenue sharing” taxes are those taxes collected under Title 36, Parts 3 and 8 and under Title 36, section 2552, subsection 1, paragraphs A – F and L, which include the following taxes:

- The individual income tax;
- The corporate income tax;
- The franchise tax on financial institutions;
- A portion of the service provider tax (previously included under sales and use tax); and
- Sales and use taxes.

Beginning in fiscal year 2010, fixed-dollar transfers back to the General Fund from the Local Government Fund were implemented to reduce amounts to be distributed through the revenue sharing programs instead of affecting the core revenue sharing aspect of the 5% transfer provision. The amounts of the statutory transfers in each year are as follows:

- \$25,383,491 in fiscal year 2010;
- \$38,145,323 in fiscal year 2011;
- \$40,350,638 in fiscal year 2012; and
- \$44,267,343 in fiscal year 2013.

In addition, a fixed-dollar amount is separately transferred from the General Fund to the Disproportionate Tax Burden Fund. The additional annual transfer, which was enacted in the same law that implemented the Business Equipment Tax Exemption (BETE), is phased-in according to the following schedule:

- \$2,000,000 in fiscal year 2010
- \$2,500,000 in fiscal year 2011
- \$3,000,000 in fiscal year 2012
- \$3,500,000 in fiscal year 2013, and
- \$4,000,000 in fiscal year 2014 and subsequent fiscal years.

Historically, since its implementation there have been numerous adjustments to the percentage of the revenue sharing taxes, the accounting of the “revenue sharing” taxes and other one-time adjustments to the total funding for revenue sharing. See historical highlights section.

## **Distributions to Municipalities**

On the 20<sup>th</sup> day of each month, the State Treasurer distributes all of the funding set aside in the two Other Special Revenue Funds revenue sharing accounts to municipalities with the exception of some minor amounts retained to offset administrative costs of the State Treasurer. The amount that a municipality receives differs based on the two separate distribution methodologies of the different revenue sharing programs.

### **Distribution of State Funding between Revenue Sharing Programs**

All transfers from the General Fund for Municipal Revenue Sharing are initially set aside in the Local Government Fund, the account from which the amounts for the traditional revenue sharing program or the “Revenue Sharing I” program are paid. A portion of the total amounts transferred monthly to the Local Government Fund must be transferred to the Disproportionate Tax Burden Fund. Distributions from that fund to municipalities have been referred to as the “Revenue Sharing II” program.

The percentage to be transferred to the Disproportionate Tax Burden Fund or “Revenue Sharing II” is set by statute at 15% for fiscal year 2010, increasing each year thereafter at the rate of 1% per year until reaching a maximum amount 20% for fiscal year 2014 and subsequent fiscal years. The percentage is applied to the net amount transferred to the Local Government Fund after reductions for the monthly fixed dollar transfers back to the General Fund.

In addition, a fixed-dollar amount is separately transferred from the General Fund directly to the Disproportionate Tax Burden Fund (see previous page for the scheduled transfers).

### **Determination of Municipal Share**

Each municipal entity receives a percentage of the total amounts to be distributed based upon a weighting of its population and local property tax burden factors. The next page shows the formulas that determine each municipality’s share of the total amounts to be distributed under the two revenue sharing programs. The formulas calculate each municipality’s relative tax burden per capita in an equalized manner, relying on the state valuation rather than municipal’s total valuation.

The calculations of the municipal percentage for the two programs are similar. The only difference is that the “Revenue Sharing II” formula is designed to provide a higher percentage for municipalities with higher tax burdens by only including the full value mill rate amount that exceeds 10 mills. This formula is scheduled to change beginning in fiscal year 2014, if transfers to the Local Government Fund are not reduced. The 10 mill threshold will increase by 0.5 mills each year until the threshold reaches the statewide average property tax rate.

# Calculations of Each Municipality's Share of Revenue Sharing Distributions

## Full Value Mill Rate Calculation

$$\text{Full Value Mill Rate or Property Tax Burden} = \frac{\text{Tax Assessment}}{\text{State Valuation}}$$

The calculations of the distribution formulas start with a calculation of tax burden, which is determined by the full value mill rate. Each municipality's assessment is divided by its state valuation (see formula above). The state valuation is used to equalize the calculation for each municipality to account for differences in valuations by local tax assessors.

## Revenue Sharing I Calculated Number

$$\text{Revenue Sharing I Calculated Municipal Number} = \text{Full Value Mill Rate} \times \text{Population}$$

That full value mill rate is multiplied by the population to produce a number for each municipality (see formula above). That same process is used for the calculation of the share of Disproportionate Tax Burden Fund distributions or Revenue Sharing II. The only difference is that the Full Value Mill Rate is reduced to include only the amounts above a threshold mill rate, currently 10 mills (see formula below). In fiscal year 2014, that threshold will increase by 0.5 mills if the transfers to the Local Government Fund are not reduced. Municipalities whose Full Value Mill rates are less than the threshold mill rate receive 0% of the total for Revenue Sharing II distributions.

## Revenue Sharing II Calculated Number

$$\text{Revenue Sharing II Calculated Municipal Number} = (\text{Full Value Mill Rate} - 10 \text{ mills}) * \text{Population}$$

\* but no less than 0

The percentage of total revenue sharing funds for distribution to each municipality is calculated by dividing the municipality's calculated number established for year (see formulas above) by the sum of all calculated municipal numbers (see formula below)

## Distribution Percentage

$$\text{Municipality's Revenue Sharing \%} = \frac{\text{Calculated Municipal Number}}{\text{Sum of all Calculated Municipal Numbers}}$$

Revenue Sharing II is designed to distribute a higher percentage of the amounts available for distribution to those municipalities with very high tax burdens. For example, Auburn, which has a full value mill rate of 18.90 mills, receives 2.277% of the monthly total of Local Government Fund (Revenue Sharing I) distributions in fiscal year 2014. It receives a higher percentage, 3.343%, of the monthly total of Disproportionate Tax Burden Fund (Revenue Sharing II) distributions. These percentages change each year based on a municipality's changes in tax burden and population compared to these changes in other municipalities.

## **MUNICIPAL REVENUE SHARING HISTORICAL HIGHLIGHTS**

### **Changes to Percentage of Revenue Sharing Taxes**

The Municipal Revenue Sharing program was first implemented by PL 1971, c. 478. For fiscal years 1972 and 1973, the distributions were provided by appropriations of \$2,900,000 and \$3,700,000, respectively, with distributions to municipalities beginning in fiscal year 1973. Beginning July 1, 1973, initial rate was set at 4% of the collections of the individual income tax, corporate income tax, franchise tax on financial institutions and sales and use taxes were set aside for distribution to municipalities.

Amended by PL 1983, c. 855 to increase the percentage from 4% to 4.75%, effective June 30, 1984, and to increase the percentage again from 4.75% to 5.1%, effective July 1, 1985.

PL 2001, c. 439, Part OO increased the percentage to 5.2% effective January 1, 2003. However, the rate never was increased to that level. PL 2001, c. 559, Part G postponed the increase to May 1, 2003. PL 2001, c. 714, Part Y further postponed the increase to 5.2% until July 1, 2003. PL 2003, c. 20, Part W further postponed the increase to 5.2% until July 1, 2005. PL 2005, c. 12, Part E postponed the increase to 5.2% until July 1, 2007. PL 2007, c. 240, Part S postponed the increase to 5.2% until July 1, 2009.

PL 2009, c. 213 Part S decreased the amount transferred to 5% beginning July 1, 2009 as part of other changes that included an increase of the tax base used to calculate the transfers.

### **Other Non-rate Adjustments to Revenue Sharing Transfers**

PL 1981, c. 522, effective July 1, 1983, required in addition to the 4% that \$237,000 of sales and use tax receipts be transferred monthly to the Local Government Fund for municipal revenue sharing. PL 1991, c. 780, part Q, effective August 1, 1992, eliminated the provision requiring the transfer of the \$237,000 per month or \$2,844,000 annually from sales and use tax receipts. PL 1977, c. 98, section 10 also provided one-time reimbursements to municipalities that were distributed in fiscal years 1978 and 1979 for the 1973 inventory taxes lost funded by a portion of any funds received from Title II of the Public Works Act of 1976 (PL 94-369).

PL 1991, c. 622, Part HH suspended revenue sharing transfers for the second half of fiscal year 1992. An appropriation of \$14,380,622 in that fiscal year partially offset the reduction to revenue sharing funds.

PL 1999, c. 528, Part C authorized the transfer of \$1,152,347 from the sales tax reserve in the Maine Rainy Day Fund to the Local Government Fund in fiscal year 1999. This transfer represented the amounts that would have been transferred to the Local Government Fund had the transfers totaling \$22,595,032 to the sales tax reserve been included in the calculation of the tax base for revenue sharing transfers.

PL 2003, c. 20, Part AAA transferred \$13,570,000 in fiscal year 2004 and \$9,600,000 from the Local Government Fund to the General Fund and replaced the funding with balance transfers from the Highway Fund.

IB 2003, c. 2 effective July 31, 2004 created a transfer to the Fund for the Efficient Delivery of Local and Regional Services equal to 2% of the amounts transferred from the General Fund to the Local Government Fund, reducing the amounts for both the Local Government Fund and the Disproportionate Tax Burden Fund.

### **Other Non-rate Adjustments to Revenue Sharing Transfers (continued)**

PL 2005, c. 457, Part DD transferred \$5,000,000 from the Local Government Fund back to the General Fund.

PL 2009, c. 213 Part S required a one-time transfer of \$18,758,840 in fiscal year 2010 and \$25,260,943 in fiscal year 2011 from the Local Government Fund to the General Fund. It also repealed the 2% transfer to the Fund for the Efficient Delivery of Local and Regional Services.

PL 2011, c. 1 Part N increased the amount of the one-time transfer from the Local Government Fund to the General Fund scheduled in fiscal year 2011 to \$38,145,323.

PL 2011, c. 380, Part I continued the one-time transfers into fiscal years 2012 and 2013 at \$40,350,638 and \$44,267,343, respectively.

### **Adjustments to Revenue Sharing Tax Base**

PL 2003, c. 673, Part BB effective for fiscal year 2005 changed the method of payment of the Maine Residents Property Tax Program (Circuitbreaker or Tax and Rent Refund program) from an appropriation to a reduction and transfer of Individual Income Tax revenue.

PL 2005, c. 12, Part BBB, effective for fiscal year 2006 implemented the same change in the method of payment for reimbursement under the Business Equipment Tax Reimbursement (BETR) program.

PL 2005, c. 623 implemented the same method of payment for reimbursement to municipalities for the Business Equipment Tax Exemption (BETE) beginning in fiscal year 2009.

PL 2009, c. 213, Part S eliminated the reduction of Individual Income Tax revenue for the payment of the tax reimbursement programs. Effective in fiscal year 2010, these programs were funded by transfers from General Fund undedicated revenue generally and not specifically from the Individual Income Tax, thereby increasing the revenue sharing tax base.

### **Disproportionate Tax Burden Fund – “Revenue Sharing II”**

PL 1999, c. 731, Part U created the Disproportionate Tax Burden Fund (aka Revenue Sharing II) effective in fiscal year 2001. Funding for fiscal year 2001 was provided by an appropriation of \$3,600,000. In addition to the initial appropriation, any amounts transferred to the Local Government Fund in excess of the “annual growth ceiling.” The “annual growth ceiling” used the actual amounts transferred to the Local Government Fund in fiscal year 2000 as the base and was increased annually by the lesser of increase in the Consumer Price Index or the increase in the revenue sharing taxes.

PL 2005, c. 2 (LD 1) rebased the annual growth ceiling lowering the amount to \$100,000,000 for fiscal year 2006 thereby increasing the annual amounts transferred to the Disproportionate Tax Burden Fund.

PL 2005, c. 623 implemented direct transfers to the Disproportionate Tax Burden Fund beginning in fiscal year 2010 at \$2,000,000 and increasing each year until reaching the maximum annual transfer amount of \$4,000,000 beginning in fiscal year 2014. These transfers are in addition to the transfers from the Local Government Fund.

## **Disproportionate Tax Burden Fund – “Revenue Sharing II” (continued)**

PL 2009, c. 213 Part S replaced the annual growth ceiling determination of the amounts transferred to the Disproportionate Tax Burden Fund with a fixed percentage transfer, initially set at 15% of transfers to the Local Government Fund in fiscal year 2010, and then increasing by 1% each year until reaching 20% in fiscal year 2015.

PL 2011, c. 656 provides that beginning on July 1, 2013, if the total revenue-sharing distribution from the Local Government Fund is provided to Revenue Sharing I municipalities without transfer or reduction, the threshold for Revenue Sharing II municipalities will gradually be increased until only municipalities with an equalized property tax rate in excess of statewide average property tax rate are entitled to a share of the Disproportionate Tax Burden Fund transfer each year.

## **Fund for the Efficient Delivery of Local and Regional Services**

IB 2003, c. 2 effective July 31, 2004 created a transfer to the Fund for the Efficient Delivery of Local and Regional Services equal to 2% of the amounts transferred from the General Fund to the Local Government Fund, reducing the amounts for both the Local Government Fund and the Disproportionate Tax Burden Fund.

PL 2005, c. 457, Part EE authorized the transfers of \$2,335,918 in fiscal year 2006 and \$2,451,935 in fiscal year 2007 from the Fund for Efficient Delivery of Local and Regional Services to the General Fund. The fiscal year 2006-07 transfer amount was later reduced by \$500,000 to \$1,951,935 in fiscal year 2007 by PL 2005, c. 519, Part HH.

PL 2007, c. 539, Part MMM authorized the transfer of \$500,000 annually in fiscal years 2008 and 2009 from the Fund for Efficient Delivery of Local and Regional Services to the General Fund.

PL 2009, c. 213 Part S repealed the 2% transfer to the Fund for the Efficient Delivery of Local and Regional Services from the Local Government Fund at the close of fiscal year 2008-09.

PL 2009, c. 571, Part BB authorized the transfer of \$35,500 in fiscal year 2010 from the Fund for Efficient Delivery of Local and Regional Services to the General Fund.

PL 2011, c. 1, Part L authorized the transfer of \$22,209 in fiscal year 2011 from the Fund for Efficient Delivery of Local and Regional Services to the General Fund.

PL 2011, c. 575, Part G authorized the transfer of \$100,000 in fiscal year 2012 from the Fund for Efficient Delivery of Local and Regional Services to the General Fund.

<b>Expenditures - Revenue Sharing Programs</b>					
<b>FISCAL YEAR</b>	<b>STATE-MUNICIPAL REVENUE SHARING</b>	<b>DISPROPORTIONATE TAX BURDEN FUND</b>	<b>FUND FOR THE EFFICIENT DELIVERY OF LOCAL AND REGIONAL SERVICES</b>	<b>ADMINISTRATIVE EXPENDITURES - OFFICE OF THE STATE TREASURER</b>	<b>TOTAL EXPENDITURES</b>
1972	\$0	\$0	\$0	N/A	\$0
1973	\$5,212,995	\$0	\$0	N/A	\$5,212,995
1974	\$9,071,949	\$0	\$0	N/A	\$9,071,949
1975	\$8,008,512	\$0	\$0	N/A	\$8,008,512
1976	\$9,207,694	\$0	\$0	N/A	\$9,207,694
1977	\$9,887,642	\$0	\$0	N/A	\$9,887,642
1978	\$15,909,997	\$0	\$0	N/A	\$15,909,997
1979	\$14,340,309	\$0	\$0	N/A	\$14,340,309
1980	\$15,609,879	\$0	\$0	N/A	\$15,609,879
1981	\$17,934,891	\$0	\$0	N/A	\$17,934,891
1982	\$19,654,260	\$0	\$0	N/A	\$19,654,260
1983	\$21,547,832	\$0	\$0	N/A	\$21,547,832
1984	\$27,579,003	\$0	\$0	N/A	\$27,579,003
1985	\$35,658,816	\$0	\$0	N/A	\$35,658,816
1986	\$41,399,922	\$0	\$0	N/A	\$41,399,922
1987	\$49,636,300	\$0	\$0	N/A	\$49,636,300
1988	\$56,920,102	\$0	\$0	N/A	\$56,920,102
1989	\$63,757,298	\$0	\$0	N/A	\$63,757,298
1990	\$60,826,462	\$0	\$0	N/A	\$60,826,462
1991	\$62,254,009	\$0	\$0	N/A	\$62,254,009
1992	\$52,839,137	\$0	\$0	N/A	\$52,839,137
1993	\$61,128,500	\$0	\$0	N/A	\$61,128,500
1994	\$66,325,845	\$0	\$0	N/A	\$66,325,845
1995	\$69,896,500	\$0	\$0	N/A	\$69,896,500
1996	\$72,704,600	\$0	\$0	\$1,650	\$72,706,250
1997	\$77,696,000	\$0	\$0	\$6,622	\$77,702,622
1998	\$89,490,000	\$0	\$0	\$4,820	\$89,494,820
1999	\$96,174,000	\$0	\$0	\$3,766	\$96,177,766
2000	\$107,116,000	\$0	\$0	\$3,831	\$107,119,831
2001	\$105,872,792	\$3,600,000	\$0	\$4,133	\$109,476,925
2002	\$100,610,139	\$0	\$0	\$1,532	\$100,611,670
2003	\$102,303,028	\$0	\$0	\$1,292	\$102,304,321
2004	\$109,325,098	\$1,332,802	\$0	\$1,089	\$110,658,989
2005	\$116,589,500	\$0	\$1,000,000	\$1,651	\$117,591,151
2006	\$108,785,000	\$12,590,655	\$0	\$4,509	\$121,380,164
2007	\$96,644,887	\$24,575,534	\$158,400	\$16,197	\$121,395,018
2008	\$104,291,134	\$28,716,146	\$116,779	\$2,410	\$133,126,469
2009	\$100,116,171	\$20,720,264	\$118,715	\$1,336	\$120,956,486
2010	\$81,101,346	\$16,313,761	\$46,897	\$9,228	\$97,471,232
2011	\$76,148,895	\$17,005,076	\$0	\$2,639	\$93,156,610
2012	\$77,916,094	\$18,959,084	\$0	\$1,838	\$96,877,016

**Revenue Sharing Taxes and Calculated Revenue Sharing Tax Base and Full Transfer**

<b>FISCAL YEAR</b>	<b>% of Revenue Sharing Taxes</b>	<b>Sales and Use Tax</b>	<b>Service Provider Tax</b>	<b>Individual Income Tax</b>	<b>Corporate Income Tax</b>	<b>Adjustments to Revenue Sharing Tax Base</b>	<b>Revenue Sharing Tax Base</b>	<b>Calculated General Fund Revenue Sharing Transfers (Base x % Rate)</b>
1972	0.0%	\$102,678,186	\$0	\$28,179,178	\$8,588,227	\$0	\$139,445,592	\$0
1973	0.0%	\$117,577,971	\$0	\$31,310,573	\$10,043,942	\$0	\$158,932,487	\$0
1974	4.0%	\$128,003,924	\$0	\$37,268,331	\$13,102,865	\$0	\$178,375,120	\$7,135,005
1975	4.0%	\$137,737,763	\$0	\$43,787,431	\$21,022,845	\$0	\$202,548,039	\$8,101,922
1976	4.0%	\$151,095,134	\$0	\$51,879,383	\$32,783,231	\$0	\$235,757,748	\$9,430,310
1977	4.0%	\$169,329,332	\$0	\$75,267,991	\$35,798,437	\$0	\$280,395,760	\$11,215,830
1978	4.0%	\$186,651,352	\$0	\$102,880,251	\$34,156,896	\$0	\$323,688,499	\$12,947,540
1979	4.0%	\$197,870,046	\$0	\$112,365,761	\$41,709,101	\$0	\$351,944,908	\$14,077,796
1980	4.0%	\$214,134,709	\$0	\$143,100,013	\$45,358,506	\$0	\$402,593,228	\$16,103,729
1981	4.0%	\$235,801,536	\$0	\$176,670,185	\$39,919,208	\$0	\$452,390,929	\$18,095,637
1982	4.0%	\$248,979,154	\$0	\$209,700,716	\$36,618,620	\$0	\$495,298,490	\$19,811,940
1983	4.0%	\$270,619,260	\$0	\$235,934,038	\$33,359,070	\$0	\$539,912,368	\$21,596,495
1984	4.0%	\$315,547,476	\$0	\$262,072,459	\$52,152,054	\$0	\$629,771,989	\$25,190,880
1985	4.75%	\$354,285,431	\$0	\$297,467,206	\$54,067,614	\$0	\$705,820,251	\$33,526,462
1986	4.75%	\$382,768,561	\$0	\$335,147,183	\$53,851,670	\$0	\$771,767,414	\$36,658,952
1987	5.1%	\$438,598,443	\$0	\$422,027,144	\$69,517,050	\$0	\$930,142,637	\$47,437,274
1988	5.1%	\$491,935,557	\$0	\$509,105,808	\$84,544,767	\$0	\$1,085,586,132	\$55,364,893
1989	5.1%	\$517,067,952	\$0	\$593,303,812	\$96,333,149	\$0	\$1,206,704,913	\$61,541,951
1990	5.1%	\$508,980,078	\$0	\$580,561,849	\$57,657,955	\$0	\$1,147,199,882	\$58,507,194
1991	5.1%	\$497,068,569	\$0	\$582,794,390	\$76,052,831	\$0	\$1,155,915,790	\$58,951,705
1992	5.1%	\$573,427,897	\$0	\$591,475,625	\$69,927,526	\$0	\$1,234,831,048	\$62,976,383
1993	5.1%	\$625,470,264	\$0	\$614,171,574	\$75,699,975	\$0	\$1,315,341,813	\$67,082,432
1994	5.1%	\$649,423,983	\$0	\$611,818,866	\$90,208,212	\$0	\$1,351,451,061	\$68,924,004
1995	5.1%	\$690,504,060	\$0	\$639,158,228	\$61,388,311	\$0	\$1,391,050,599	\$70,943,581
1996	5.1%	\$657,599,475	\$0	\$710,757,053	\$70,963,816	\$0	\$1,439,320,344	\$73,405,338
1997	5.1%	\$683,411,675	\$0	\$772,462,258	\$97,804,819	\$0	\$1,553,678,752	\$79,237,616
1998	5.1%	\$833,755,683	\$0	\$907,981,057	\$107,375,484	\$0	\$1,849,112,224	\$94,304,723
1999	5.1%	\$814,321,914	\$0	\$1,004,937,795	\$144,942,751	\$0	\$1,964,202,460	\$100,174,325
2000	5.1%	\$847,354,504	\$0	\$1,074,622,161	\$150,045,645	\$0	\$2,072,022,310	\$105,673,138
2001	5.1%	\$817,781,460	\$0	\$1,167,749,567	\$96,102,796	\$0	\$2,081,633,823	\$106,163,325
2002	5.1%	\$836,134,084	\$0	\$1,069,834,791	\$77,366,103	\$0	\$1,983,334,978	\$101,150,084
2003	5.1%	\$857,486,801	\$0	\$1,071,701,694	\$91,188,393	\$0	\$2,020,376,888	\$103,039,221
2004	5.1%	\$917,243,245	\$0	\$1,156,715,909	\$111,616,051	\$0	\$2,185,575,204	\$111,464,335
2005	5.1%	\$896,576,322	\$44,645,517	\$1,296,255,557	\$135,862,913	(\$26,030,227)	\$2,347,310,082	\$119,712,814
2006	5.1%	\$946,174,276	\$47,028,430	\$1,364,368,543	\$188,015,558	(\$109,861,880)	\$2,435,724,927	\$124,221,971
2007	5.1%	\$971,455,721	\$49,400,532	\$1,464,928,346	\$183,851,533	(\$110,993,852)	\$2,558,642,281	\$130,490,756
2008	5.1%	\$983,057,278	\$52,100,664	\$1,558,032,961	\$184,514,568	(\$114,564,757)	\$2,663,140,714	\$135,820,176
2009	5.1%	\$921,823,720	\$52,812,595	\$1,365,437,729	\$143,085,966	(\$122,931,820)	\$2,360,228,190	\$120,371,638
2010	5.0%	\$897,938,873	\$56,086,391	\$1,298,036,055	\$175,292,433	\$0	\$2,427,353,752	\$121,367,688
2011	5.0%	\$923,686,973	\$52,672,306	\$1,415,283,534	\$208,996,598	\$0	\$2,600,639,410	\$130,031,971
2012	5.0%	\$981,257,805	\$48,255,501	\$1,434,217,189	\$232,117,995	\$0	\$2,695,848,491	\$134,792,425

**Funding/Transfers To/From Revenue Sharing Programs**

FISCAL YEAR	Other General Fund Transfers and Adjustments	Other Transfers and Adjustments	Net General	Local	Additional General Fund Appropriations and Other Transfers/ Adjustments	Transfers to	Transfers from Fund for Efficient Delivery of Local and Regional Services to General Fund
			Fund Revenue Sharing Transfers (Calculated for years prior to FY 1996)	Government Fund (Other Spec. Revenue) Reported Revenue Transfers		Fund for Efficient Delivery of Local and Regional Services from Revenue Sharing	
1972	\$0	\$0	\$0	\$0	\$2,900,000	\$0	\$0
1973	\$0	\$0	\$0	\$0	\$3,700,000	\$0	\$0
1974	\$0	\$0	\$7,135,005	\$6,532,952	\$0	\$0	\$0
1975	\$0	\$0	\$8,101,922	\$8,008,507	\$0	\$0	\$0
1976	\$0	\$0	\$9,430,310	\$9,207,019	\$0	\$0	\$0
1977	\$0	\$0	\$11,215,830	\$9,887,434	\$0	\$0	\$0
1978	\$0	\$3,203,903	\$16,151,443	\$15,913,861	\$0	\$0	\$0
1979	\$0	\$242,893	\$14,320,689	\$14,334,334	\$0	\$0	\$0
1980	\$0	\$0	\$16,103,729	\$15,609,758	\$0	\$0	\$0
1981	\$0	\$0	\$18,095,637	\$17,931,098	\$0	\$0	\$0
1982	\$0	\$0	\$19,811,940	\$19,656,085	\$0	\$0	\$0
1983	\$2,844,000	\$0	\$24,440,495	\$21,550,278	\$0	\$0	\$0
1984	\$2,844,000	\$0	\$28,034,880	\$27,634,009	\$0	\$0	\$0
1985	\$2,844,000	\$0	\$36,370,462	\$35,567,776	\$0	\$0	\$0
1986	\$2,844,000	\$0	\$39,502,952	\$41,396,130	\$0	\$0	\$0
1987	\$2,844,000	\$0	\$50,281,274	\$49,637,469	\$0	\$0	\$0
1988	\$2,844,000	\$0	\$58,208,893	\$57,767,779	\$0	\$0	\$0
1989	\$2,844,000	\$0	\$64,385,951	\$62,922,473	\$0	\$0	\$0
1990	\$2,844,000	\$0	\$61,351,194	\$60,997,859	\$0	\$0	\$0
1991	\$2,844,000	\$0	\$61,795,705	\$62,100,973	\$0	\$0	\$0
1992	(\$29,826,705)	\$0	\$33,149,678	\$38,347,094	\$14,380,622	\$0	\$0
1993	\$237,000	\$0	\$67,319,432	\$61,128,689	\$0	\$0	\$0
1994	\$0	\$0	\$68,924,004	\$66,763,955	\$0	\$0	\$0
1995	\$0	\$0	\$70,943,581	\$71,254,531	\$0	\$0	\$0
1996	\$0	\$0	\$73,404,200	\$72,612,483	\$0	\$0	\$0
1997	\$0	\$0	\$79,237,330	\$77,702,772	\$0	\$0	\$0
1998	\$0	\$0	\$94,304,723	\$89,495,308	\$0	\$0	\$0
1999	\$1,152,347	\$15,746,438	\$98,997,466	\$111,924,140	\$0	\$0	\$0
2000	\$0	\$0	\$105,673,142	\$105,697,654	\$0	\$0	\$0
2001	\$0	\$0	\$106,163,291	\$105,733,382	\$3,600,000	\$0	\$0
2002	\$0	\$0	\$101,150,084	\$101,150,084	\$0	\$0	\$0
2003	\$0	\$0	\$103,039,221	\$103,039,221	\$0	\$0	\$0
2004	(\$13,570,000)	\$0	\$97,894,335	\$97,899,710	\$13,570,000	\$0	\$0
2005	(\$9,600,000)	\$0	\$110,112,814	\$110,112,814	\$9,600,000	\$1,345,311	\$0
2006	\$0	\$0	\$124,222,180	\$124,222,180	\$0	\$2,484,444	(\$2,335,918)
2007	(\$5,000,000)	\$0	\$125,490,756	\$125,069,834	\$0	\$2,188,893	(\$1,951,935)
2008	\$0	\$0	\$135,820,175	\$135,820,175	\$0	\$2,716,403	(\$500,000)
2009	\$0	(\$18,210,895)	\$102,160,745	\$102,160,745	\$0	\$2,043,215	(\$500,000)
2010	(\$25,383,491)	\$2,000,000	\$97,425,079	\$97,425,079	\$0	\$0	(\$35,500)
2011	(\$38,145,323)	\$2,500,000	\$93,156,725	\$93,156,725	\$0	\$0	(\$22,209)
2012	(\$40,350,638)	\$3,000,000	\$96,876,964	\$96,876,964	\$0	\$0	(\$100,000)

## **Notes to Revenue Sharing History Tables**

- > Gross tax data for fiscal years 1972 to 1995 was provided by Maine Revenue Services, Office of Tax Policy.
- > Expenditure and Local Government Fund reported transfers for fiscal years 1972 to 1995 are from the Annual Financial Reports, Office of the State Controller.
- > Tax and expenditure data after fiscal year 1996 are from data downloaded from the financial warehouse based on records of the State Controller.
- > Transfers for distribution to municipalities in fiscal years 1978 and 1979 for reimbursement of local revenue lost from the repeal of the inventory tax were treated similarly as transfers to the Local Government Fund, but technically are not municipal revenue sharing distributions. They are included because of the inclusion of the similar reimbursement for the inventory tax as fixed amount from the Sales and Use Tax from fiscal year 1983 to fiscal year 1993.
- > Beginning in fiscal year 1999, the transfers to the Local Government Fund were recorded in the same month as the transfer from the General Fund resulting in a one-time increase in Local Government Fund recorded revenue.
- > Prior to fiscal year 1999, General Fund transfers to were netted from income and sales taxes and were not reported separately.
  
- > Beginning in fiscal year 2010, the recognition of the transfers from General Fund to the Local Government Fund was delayed until the month following the month of the actual collection of the revenue sharing taxes.