

# **Greater Portland, Maine**

## **Municipal Benchmarks**

Data from Annual Financial Reports as of June 30, 2007  
Population Estimates as of July 1, 2007 from US Census  
State Valuation from [www.maine.gov](http://www.maine.gov)

# Limitations

The data in this report has a number of limitations.

While every attempt has been made to find comparable data, some data may be inclusive of some activities not included in other municipalities.

Some programs are significantly offset by revenues.

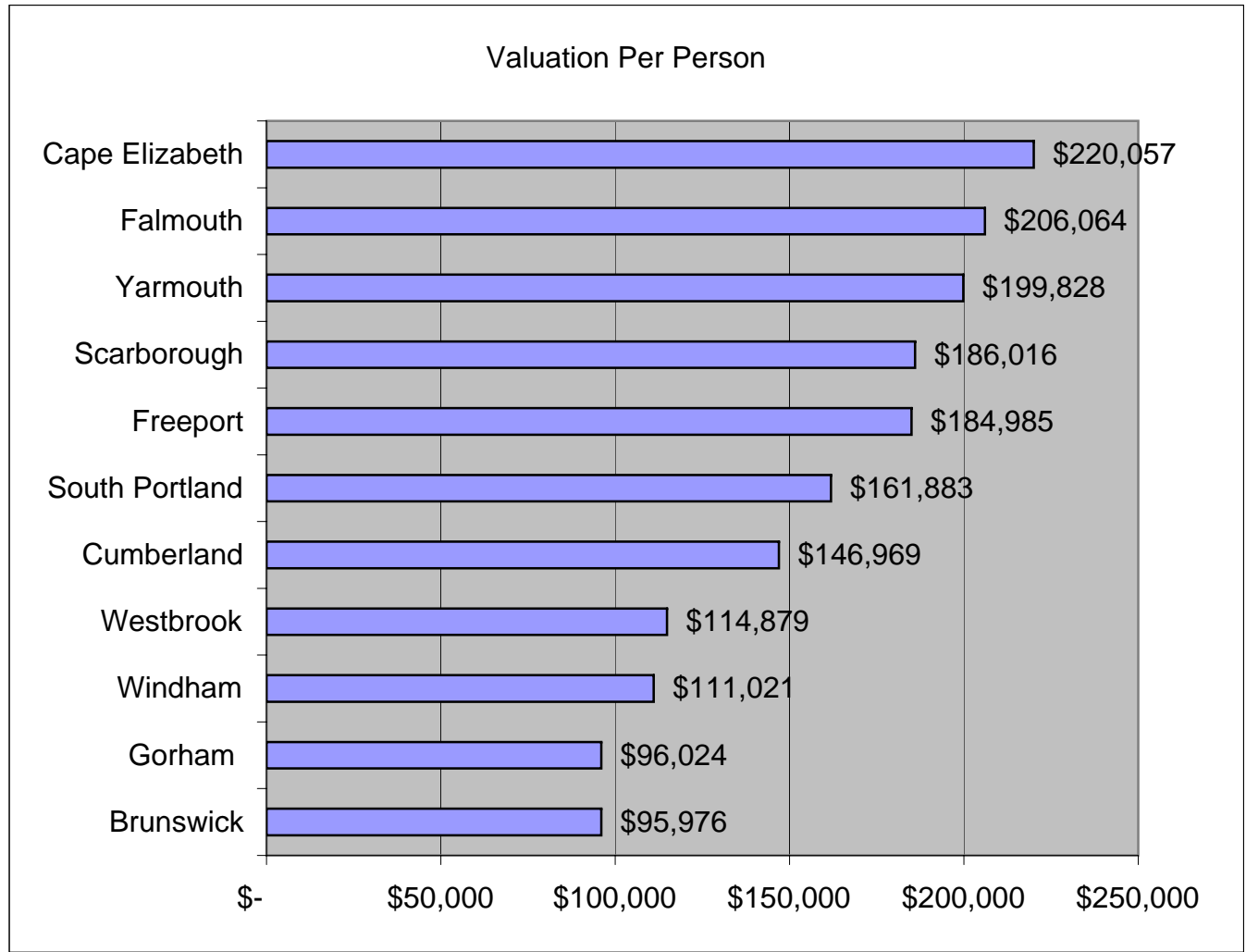
It is suggested that this be used as a guide to further dig into numbers that may be of concern.

Thank you to those communities who post their financial reports on their websites.

Thank to those other communities who have provided copies of their financial reports.

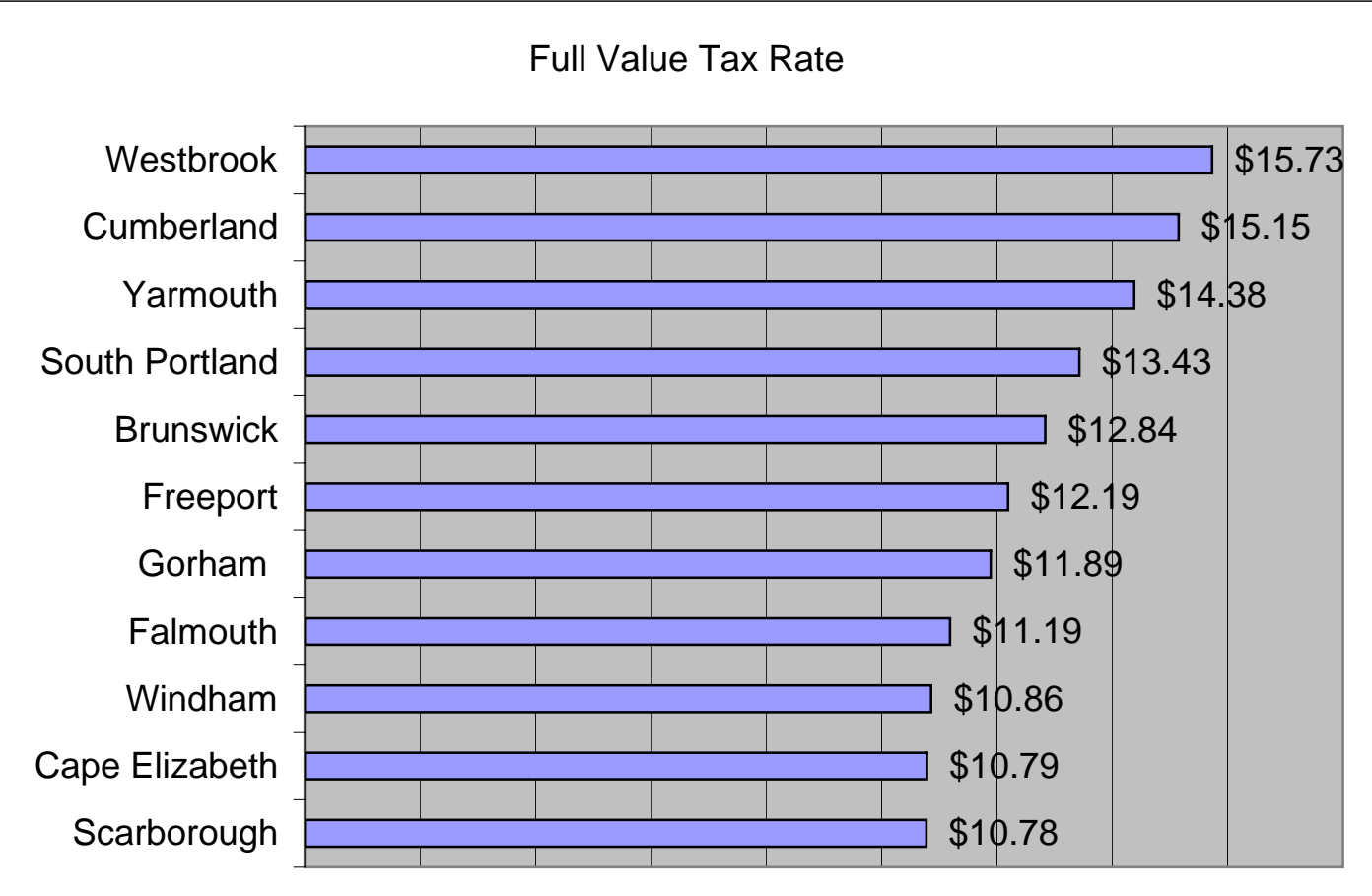
**State Valuation Per Person  
2008 State Valuation  
2007 US Census Bureau Population Estimate**

	Valuation Per Person
Brunswick	\$ 95,976
Gorham	\$ 96,024
Windham	\$ 111,021
Westbrook	\$ 114,879
Cumberland	\$ 146,969
South Portland	\$ 161,883
Freeport	\$ 184,985
Scarborough	\$ 186,016
Yarmouth	\$ 199,828
Falmouth	\$ 206,064
Cape Elizabeth	\$ 220,057



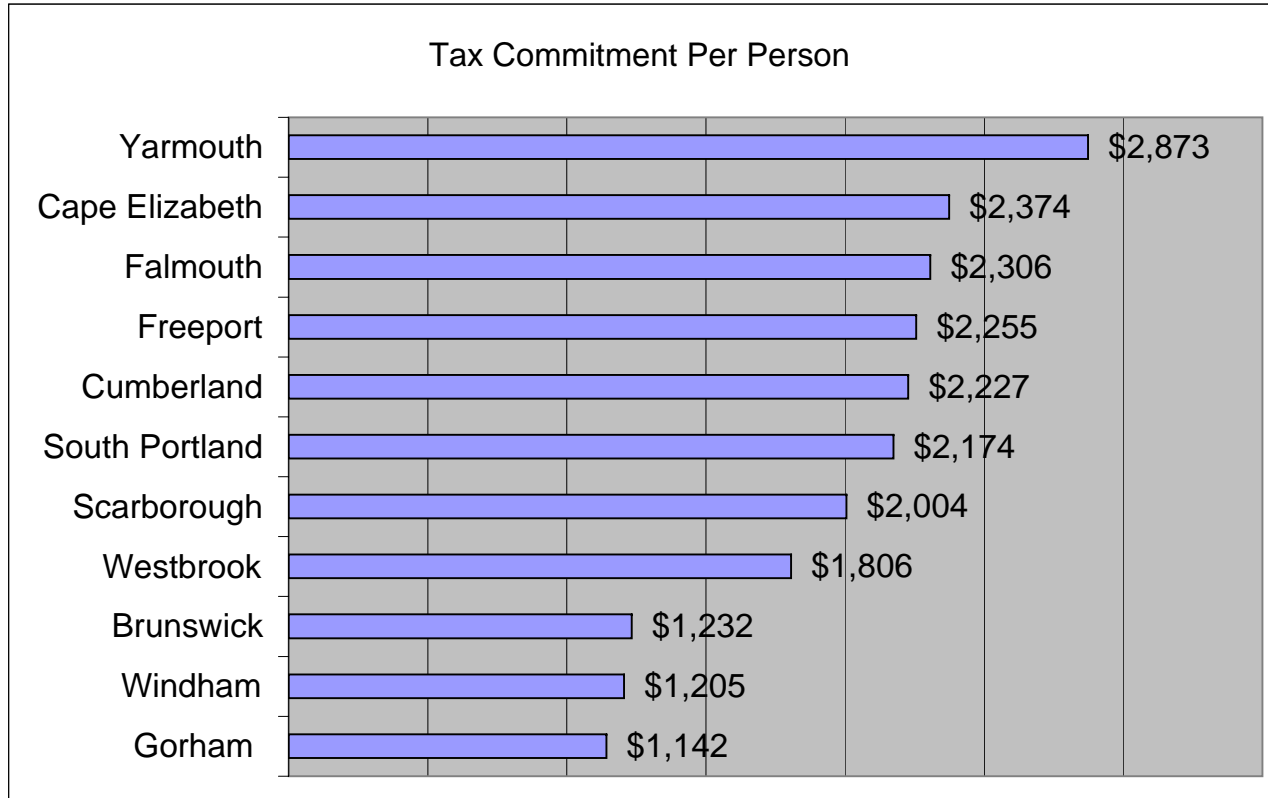
# Full Value Tax Rates

	Full Value Tax Rate
Scarborough	\$ 10.78
Cape Elizabeth	\$ 10.79
Windham	\$ 10.86
Falmouth	\$ 11.19
Gorham	\$ 11.89
Freeport	\$ 12.19
Brunswick	\$ 12.84
South Portland	\$ 13.43
Yarmouth	\$ 14.38
Cumberland	\$ 15.15
Westbrook	\$ 15.73



# Tax Commitment

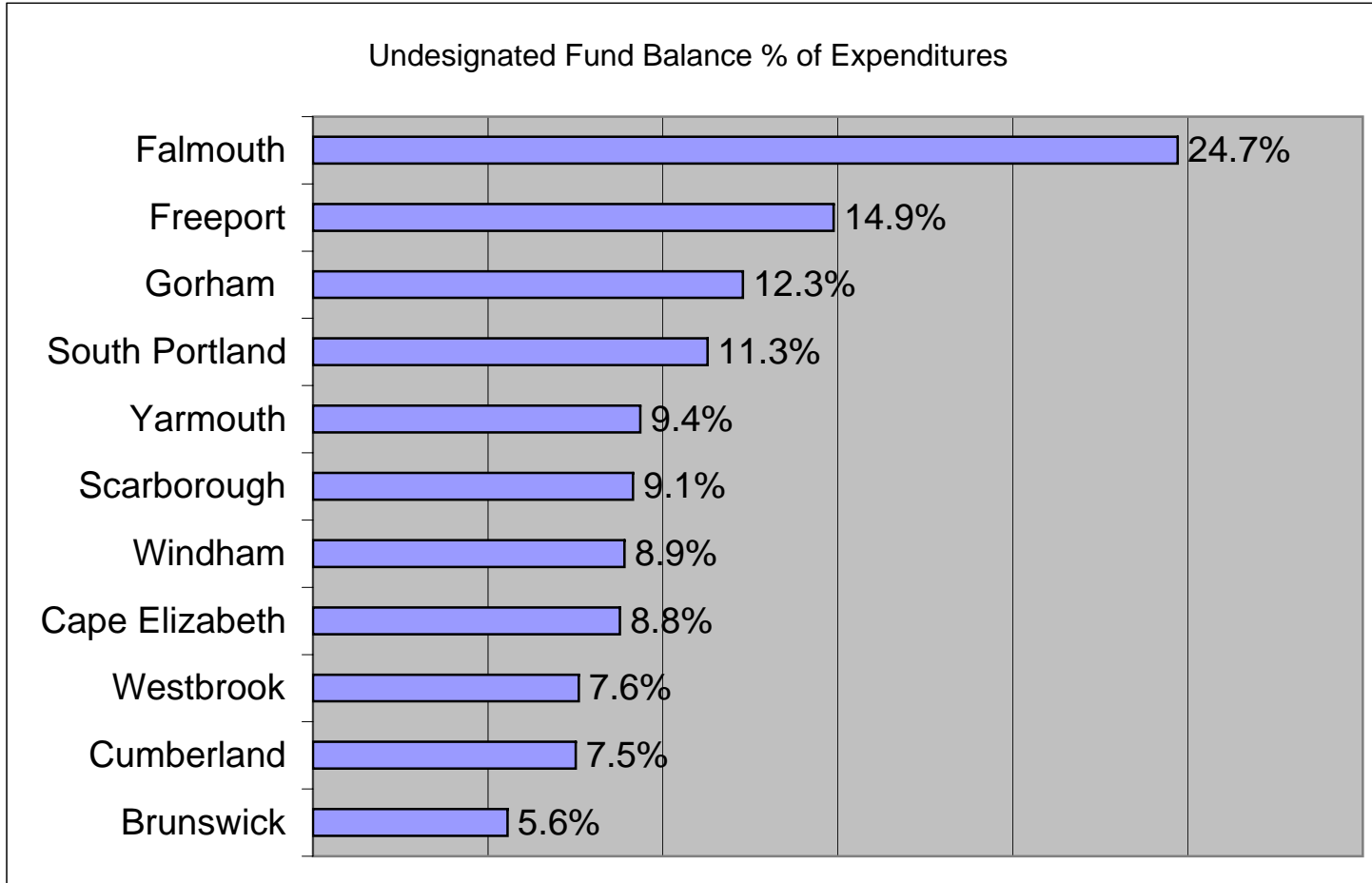
Tax Commitment Per Person		
Gorham	\$	1,142
Windham	\$	1,205
Brunswick	\$	1,232
Westbrook	\$	1,806
Scarborough	\$	2,004
South Portland	\$	2,174
Cumberland	\$	2,227
Freeport	\$	2,255
Falmouth	\$	2,306
Cape Elizabeth	\$	2,374
Yarmouth	\$	2,873



# Undesignated Fund Balance

Undesignated Fund Balance % of Expenditures

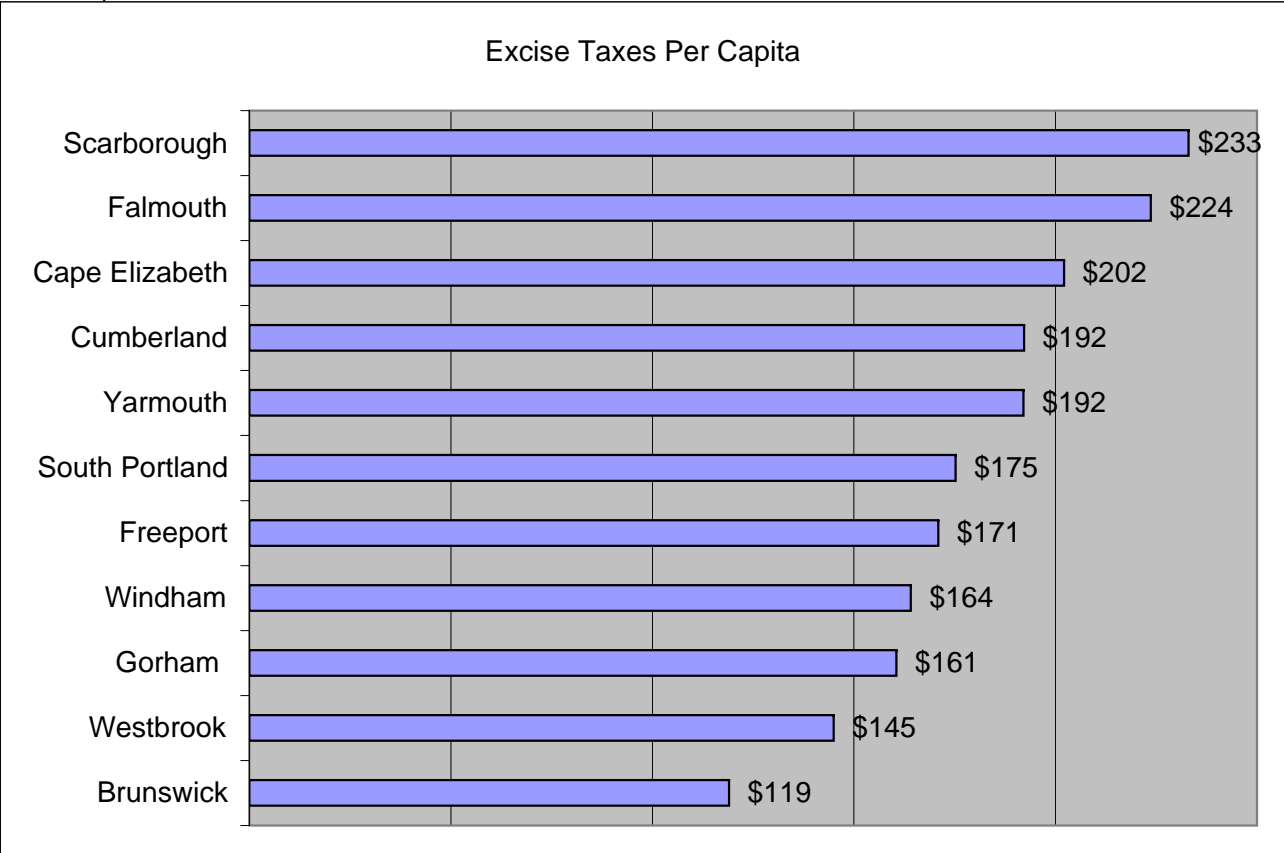
Brunswick	5.6%
Cumberland	7.5%
Westbrook	7.6%
Cape Elizabeth	8.8%
Windham	8.9%
Scarborough	9.1%
Yarmouth	9.4%
South Portland	11.3%
Gorham	12.3%
Freeport	14.9%
Falmouth	24.7%



# Excise Tax Revenues Per Capita

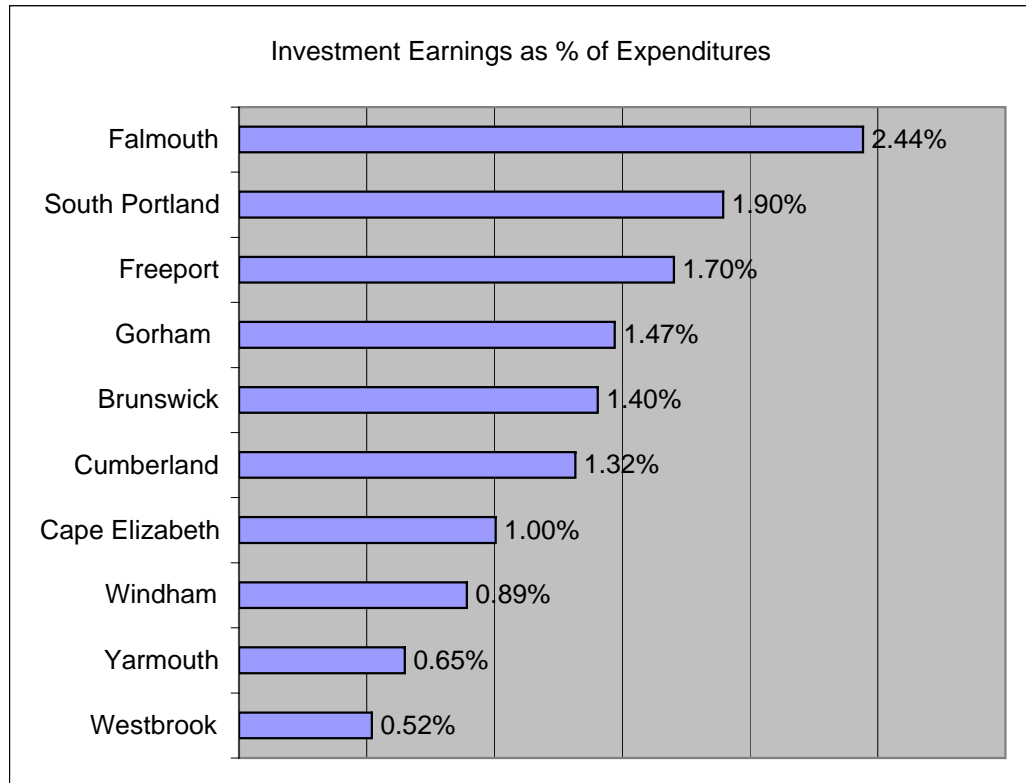
Brunswick	\$ 119
Westbrook	\$ 145
Gorham	\$ 161
Windham	\$ 164
Freeport	\$ 171
South Portland	\$ 175
Yarmouth	\$ 192
Cumberland	\$ 192
Cape Elizabeth	\$ 202
Falmouth	\$ 224
Scarborough	\$ 233

Scarborough has many trucks registered



### Investment Earnings as a % of Total Expenditures

Investment Earnings as % of Expenditures	
Westbrook	0.52%
Yarmouth	0.65%
Windham	0.89%
Cape Elizabeth	1.00%
Cumberland	1.32%
Brunswick	1.40%
Gorham	1.47%
Freeport	1.70%
South Portland	1.90%
Falmouth	2.44%

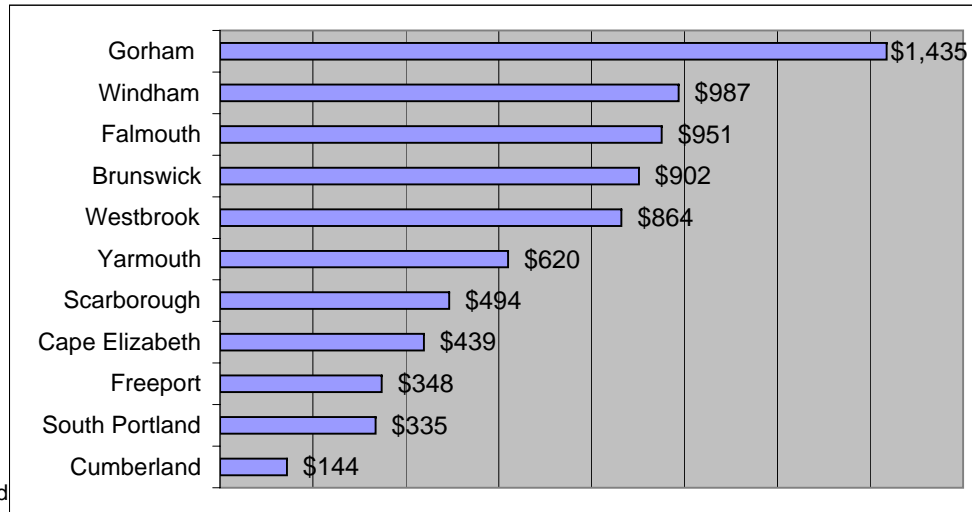




## Intergovernmental Revenues

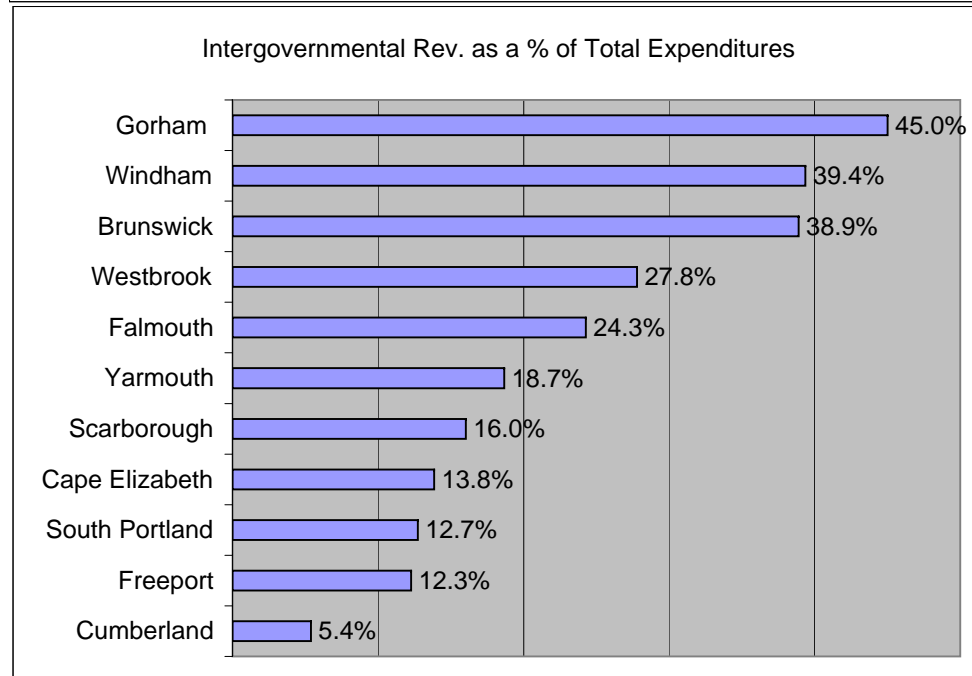
Intergovernmental Revenues Per Person

Cumberland	\$	144
South Portland	\$	335
Freeport	\$	348
Cape Elizabeth	\$	439
Scarborough	\$	494
Yarmouth	\$	620
Westbrook	\$	864
Brunswick	\$	902
Falmouth	\$	951
Windham	\$	987
Gorham	\$	1,435



Intergovernmental Rev. as a % of Total Expend

Cumberland	5.4%
Freeport	12.3%
South Portland	12.7%
Cape Elizabeth	13.8%
Scarborough	16.0%
Yarmouth	18.7%
Falmouth	24.3%
Westbrook	27.8%
Brunswick	38.9%
Windham	39.4%
Gorham	45.0%



## Miscellaneous Revenues

	Population		Cable Franchise Fees		Per Person
Windham	16,614	\$	85,450	\$	5.14
South Portland	23,748	\$	148,000	\$	6.23
Scarborough	18,983	\$	155,998	\$	8.22
Cape Elizabeth	8,825	\$	72,622	\$	8.23
Cumberland	7,704	\$	71,945	\$	9.34
Brunswick	21,806	\$	207,372	\$	9.51
Westbrook	16,291	\$	193,366	\$	11.87
Gorham	15,493	\$	190,396	\$	12.29
Falmouth	10,653	\$	158,018	\$	14.83

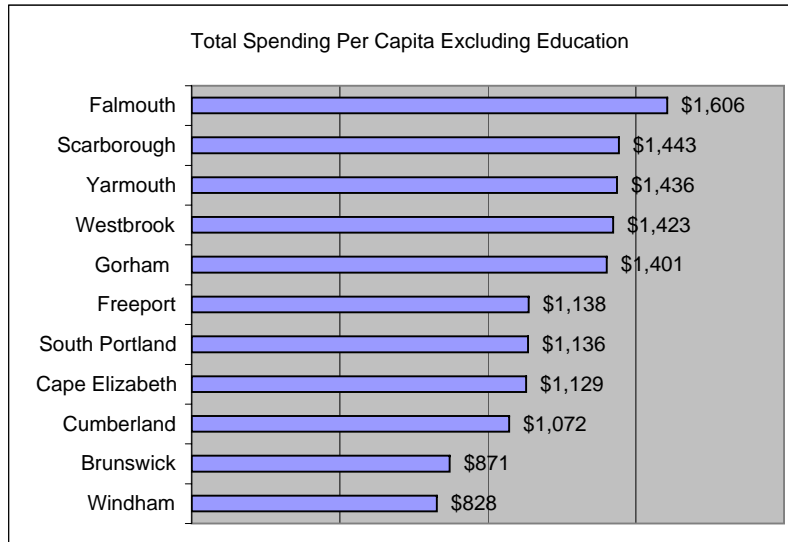
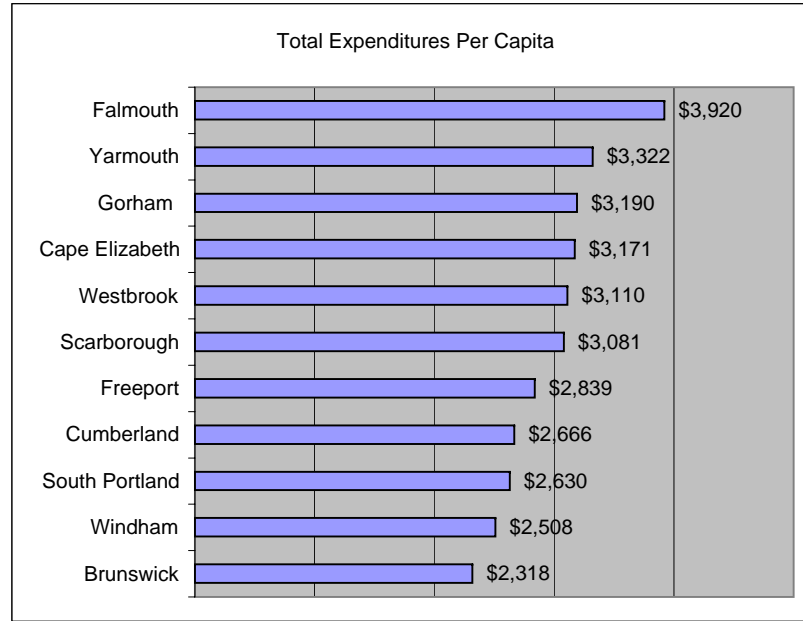
	Population		Licenses, Fees & Permits		Per Person
Brunswick	21,806	\$	373,905	\$	17.15
Yarmouth	8,124	\$	146,841	\$	18.07
Cape Elizabeth	8,825	\$	177,603	\$	20.12
Windham	16,614	\$	367,460	\$	22.12
Cumberland	7,704	\$	170,982	\$	22.19
Westbrook	16,291	\$	405,426	\$	24.89
Gorham	15,493	\$	434,921	\$	28.07
Freeport	8,192	\$	238,953	\$	29.17
Scarborough	18,983	\$	753,026	\$	39.67
Falmouth	10,653	\$	433,534	\$	40.70
South Portland	23,748	\$	1,200,997	\$	50.57

	Population		Charges for Services		Per Person
Windham	16,614	\$	518,800	\$	31.23
Freeport	8,192	\$	274,051	\$	33.45
Falmouth	10,653	\$	507,521	\$	47.64
South Portland	23,748	\$	1,500,016	\$	63.16
Cape Elizabeth	8,825	\$	563,806	\$	63.89
Gorham	15,493	\$	1,089,601	\$	70.33
Yarmouth	8,124	\$	664,160	\$	81.75
Brunswick	21,806	\$	2,237,338	\$	102.60
Cumberland	7,704	\$	819,240	\$	106.34
Westbrook	16,291	\$	1,822,483	\$	111.87

## Total Expenditures and Total Non-Education General Fund Expenditures

		Total Expenditures Per Capita
Brunswick	\$	2,318
Windham	\$	2,508
South Portland	\$	2,630
Cumberland	\$	2,666
Freeport	\$	2,839
Scarborough	\$	3,081
Westbrook	\$	3,110
Cape Elizabeth	\$	3,171
Gorham	\$	3,190
Yarmouth	\$	3,322
Falmouth	\$	3,920

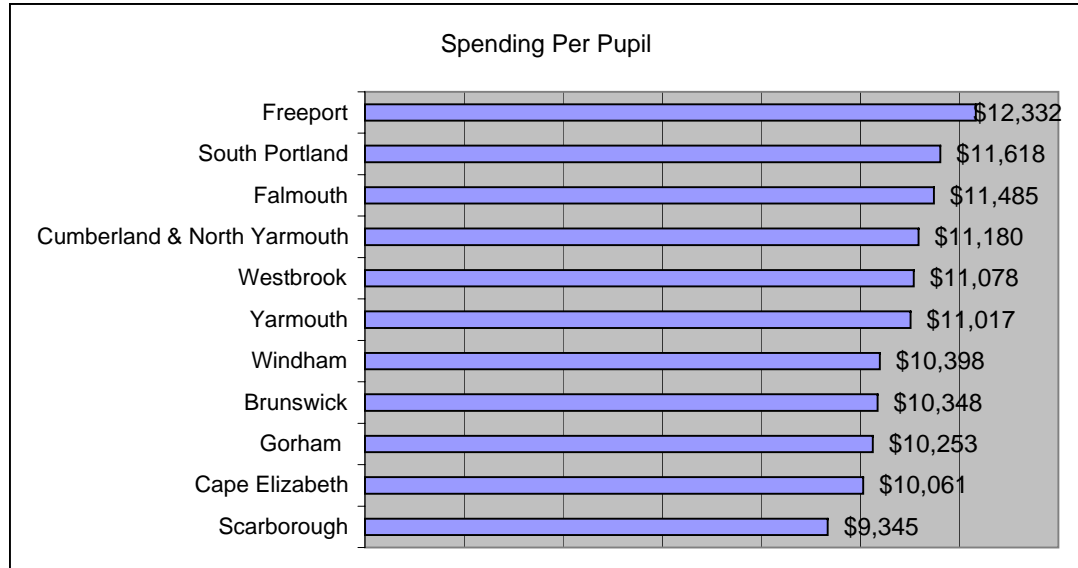
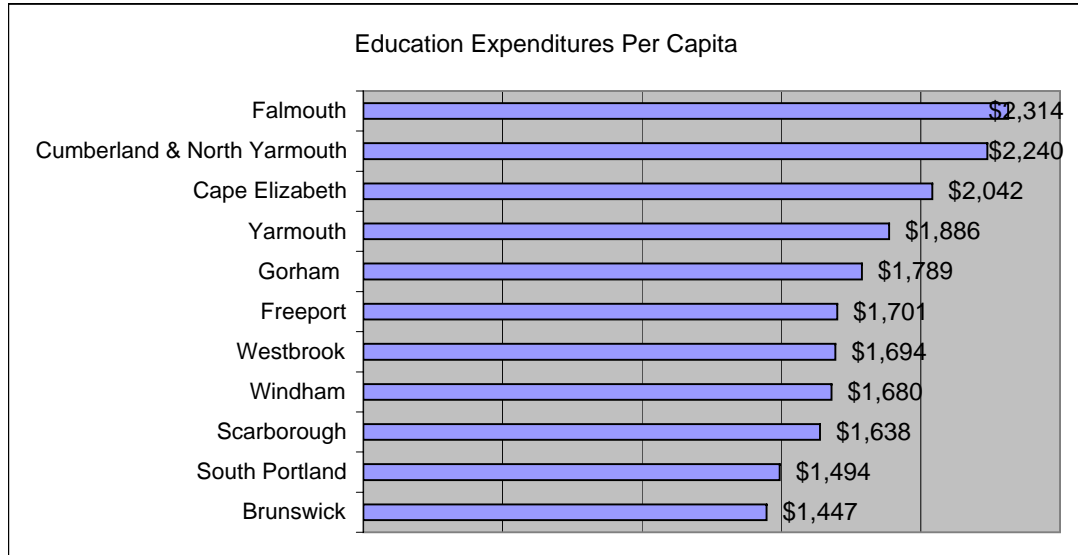
		Total Spending Per Capita Excluding Education
Windham	\$	828
Brunswick	\$	871
Cumberland	\$	1,072
Cape Elizabeth	\$	1,129
South Portland	\$	1,136
Freeport	\$	1,138
Gorham	\$	1,401
Westbrook	\$	1,423
Yarmouth	\$	1,436
Scarborough	\$	1,443
Falmouth	\$	1,606



### Education Spending Per Capita and Per Pupil

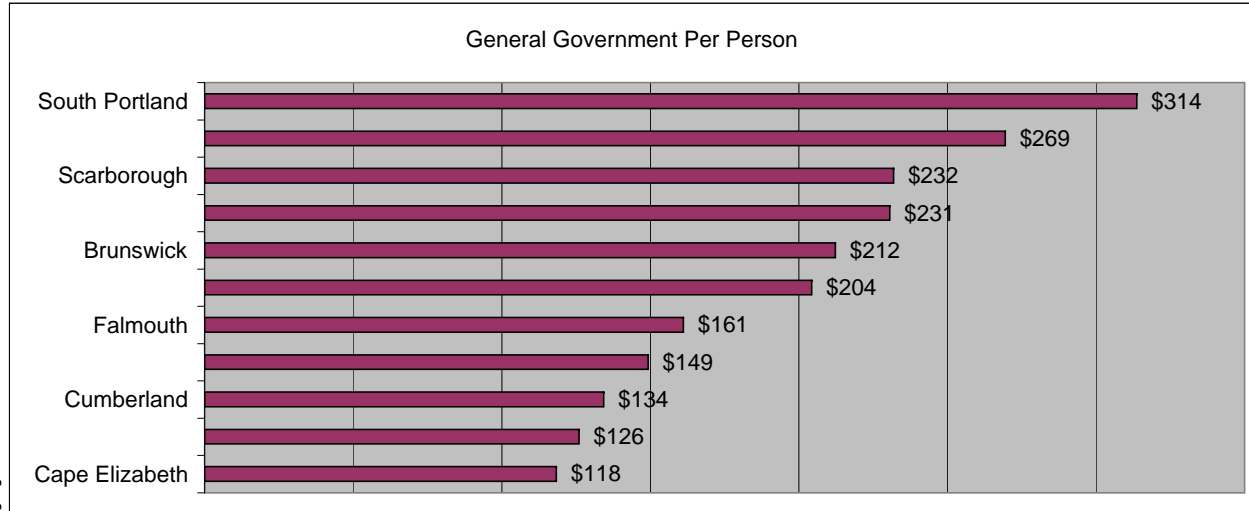
Education Expenditures Per Capita		
Brunswick	\$	1,447
South Portland	\$	1,494
Scarborough	\$	1,638
Windham	\$	1,680
Westbrook	\$	1,694
Freeport	\$	1,701
Gorham	\$	1,789
Yarmouth	\$	1,886
Cape Elizabeth	\$	2,042
Cumberland & North Yarmouth	\$	2,240
Falmouth	\$	2,314

Spending Per Pupil		
Scarborough	\$	9,345
Cape Elizabeth	\$	10,061
Gorham	\$	10,253
Brunswick	\$	10,348
Windham	\$	10,398
Yarmouth	\$	11,017
Westbrook	\$	11,078
Cumberland & North Yarmouth	\$	11,180
Falmouth	\$	11,485
South Portland	\$	11,618
Freeport	\$	12,332

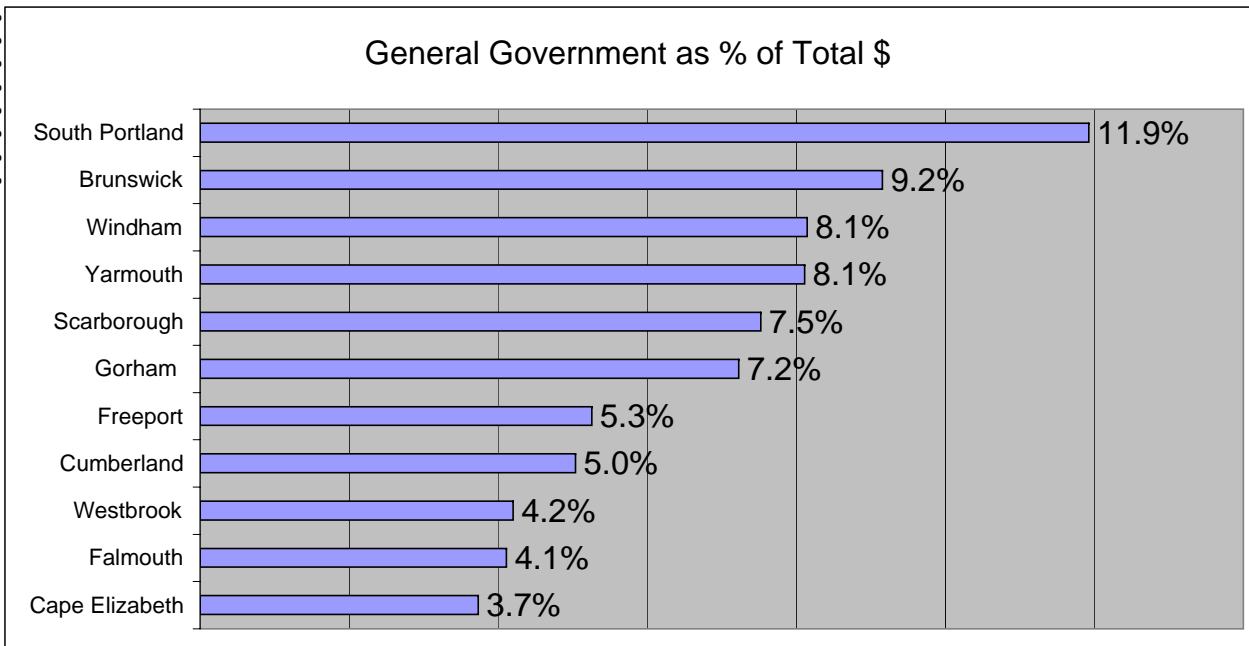


## General Government Expenditures

General Government Per Person		
Cape Elizabeth	\$	118
Westbrook	\$	126
Cumberland	\$	134
Freeport	\$	149
Falmouth	\$	161
Windham	\$	204
Brunswick	\$	212
Gorham	\$	231
Scarborough	\$	232
Yarmouth	\$	269
South Portland	\$	314



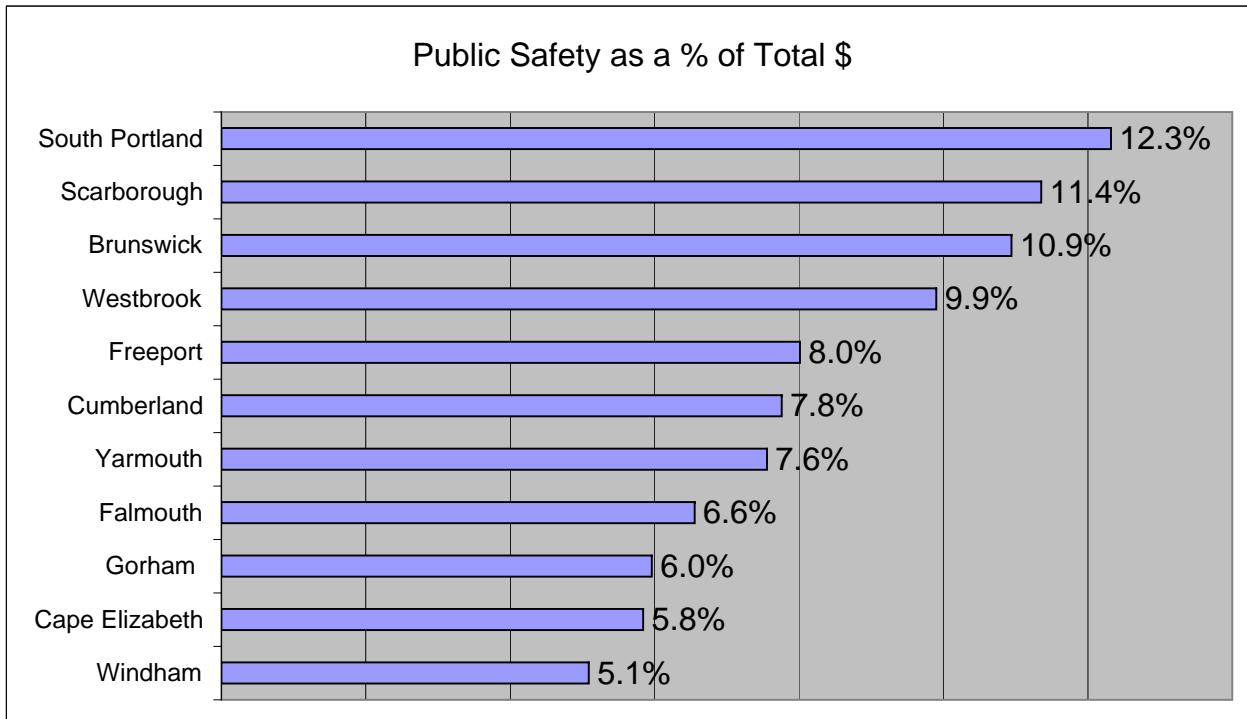
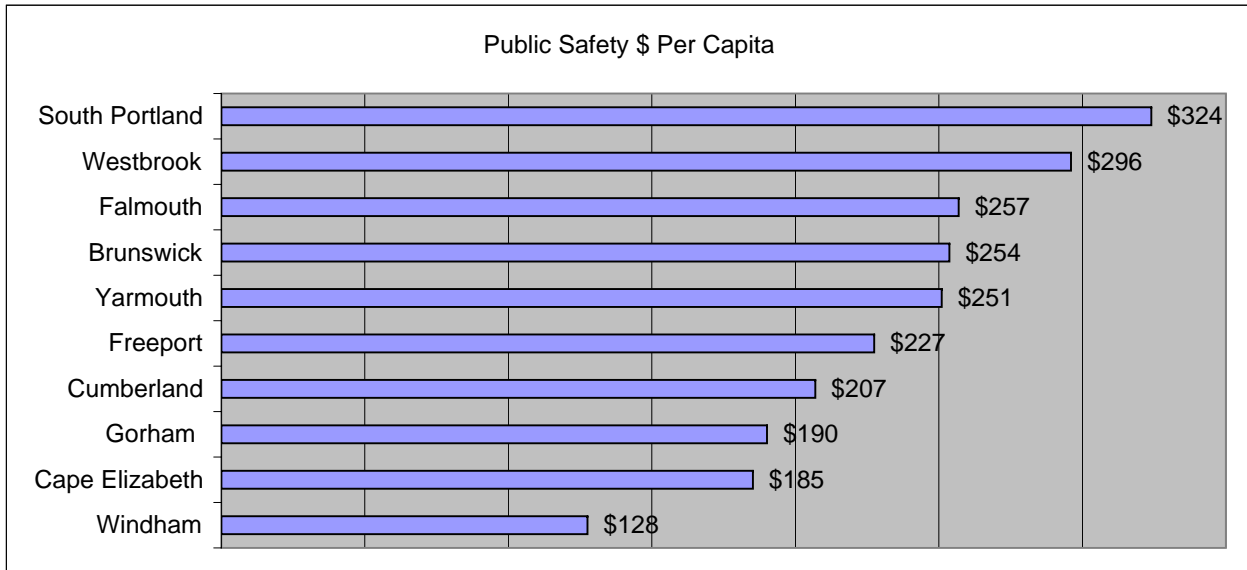
General Government as % of Total \$		
Cape Elizabeth		3.7%
Falmouth		4.1%
Westbrook		4.2%
Cumberland		5.0%
Freeport		5.3%
Gorham		7.2%
Scarborough		7.5%
Yarmouth		8.1%
Windham		8.1%
Brunswick		9.2%
South Portland		11.9%



## Public Safety Expenditures

Public Safety \$ Per Capita		
Windham	\$	128
Cape Elizabeth	\$	185
Gorham	\$	190
Cumberland	\$	207
Freeport	\$	227
Yarmouth	\$	251
Brunswick	\$	254
Falmouth	\$	257
Westbrook	\$	296
South Portland	\$	324
Scarborough	\$	350

Public Safety as a % of Total \$	
Windham	5.1%
Cape Elizabeth	5.8%
Gorham	6.0%
Falmouth	6.6%
Yarmouth	7.6%
Cumberland	7.8%
Freeport	8.0%
Westbrook	9.9%
Brunswick	10.9%
Scarborough	11.4%
South Portland	12.3%



## Police and Fire Departments Expenditures

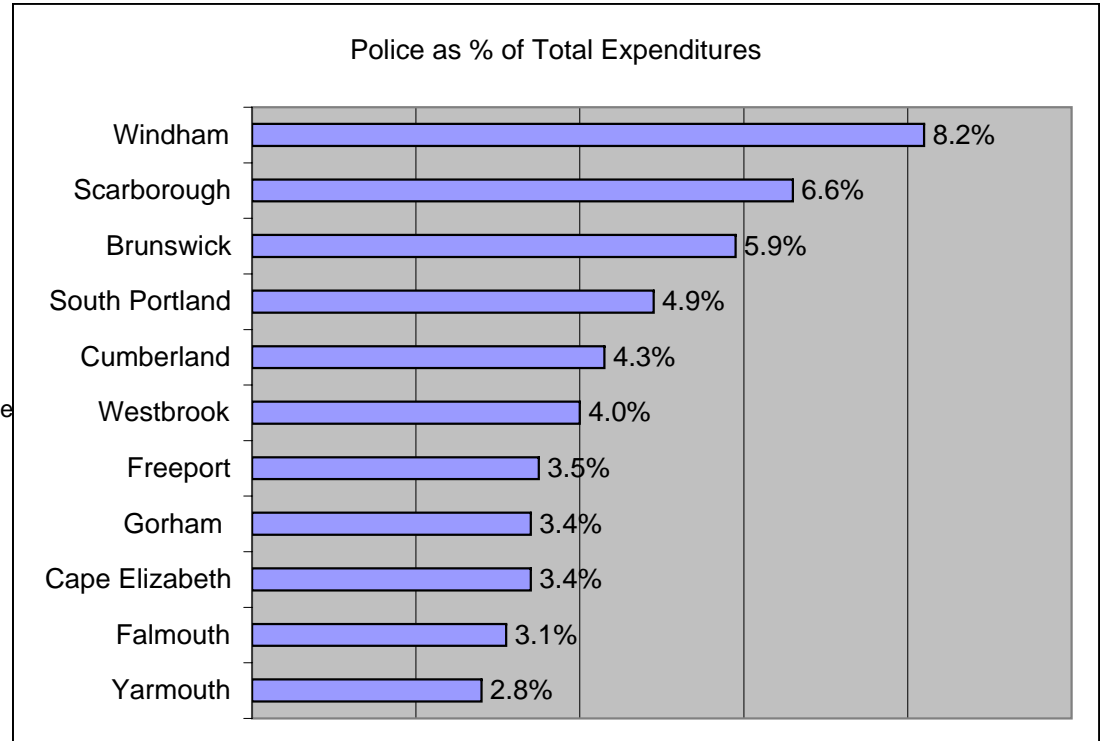
	Population	Total Expenditures	Public Safety	Police Department	Fire Department	Rescue	Fire & Rescue Total
Brunswick	21,806	\$ 50,551,675	\$ 5,530,307	\$ 2,969,636	\$ 2,056,749		\$ 2,056,749
Cape Elizabeth	8,825	\$ 27,983,769	\$ 1,634,144	\$ 948,115	\$ 264,402	\$ 129,297	\$ 393,699
Cumberland	7,704	\$ 20,541,400	\$ 1,594,299	\$ 890,579	\$ 331,806	\$ 500,779	\$ 832,585
Falmouth	10,653	\$ 41,760,642	\$ 2,737,127	\$ 1,282,263	\$ 660,048	\$ 376,184	\$ 1,036,232
Freeport	8,192	\$ 23,258,969	\$ 1,863,228	\$ 825,328	\$ 313,619	\$ 274,898	\$ 588,517
Gorham	15,493	\$ 49,420,165	\$ 2,944,915	\$ 1,657,268	\$ 714,871	\$ 372,388	\$ 1,087,259
Scarborough	18,983	\$ 58,489,511	\$ 6,641,973	\$ 3,881,578	\$ 1,566,381	\$ 1,079,509	\$ 2,645,890
South Portland	23,748	\$ 62,460,451	\$ 7,695,858	\$ 3,085,533	\$ 4,017,505		\$ 4,017,505
Westbrook	16,291	\$ 50,674,874	\$ 5,022,819	\$ 2,016,533	\$ 2,178,297		\$ 4,178,297
Windham	16,614	\$ 41,668,416	\$ 2,119,847	\$ 3,401,092	\$ 647,372	\$ 448,198	\$ 1,095,570
Yarmouth	8,124	\$ 26,986,662	\$ 2,039,208	\$ 751,857	\$ 415,524		\$ 415,524

Public Safety as % of Total \$

Windham	5.1%
Cape Elizabeth	5.8%
Gorham	6.0%
Falmouth	6.6%
Yarmouth	7.6%
Cumberland	7.8%
Freeport	8.0%
Westbrook	9.9%
Brunswick	10.9%
Scarborough	11.4%
South Portland	12.3%

Police as % of Total Expe

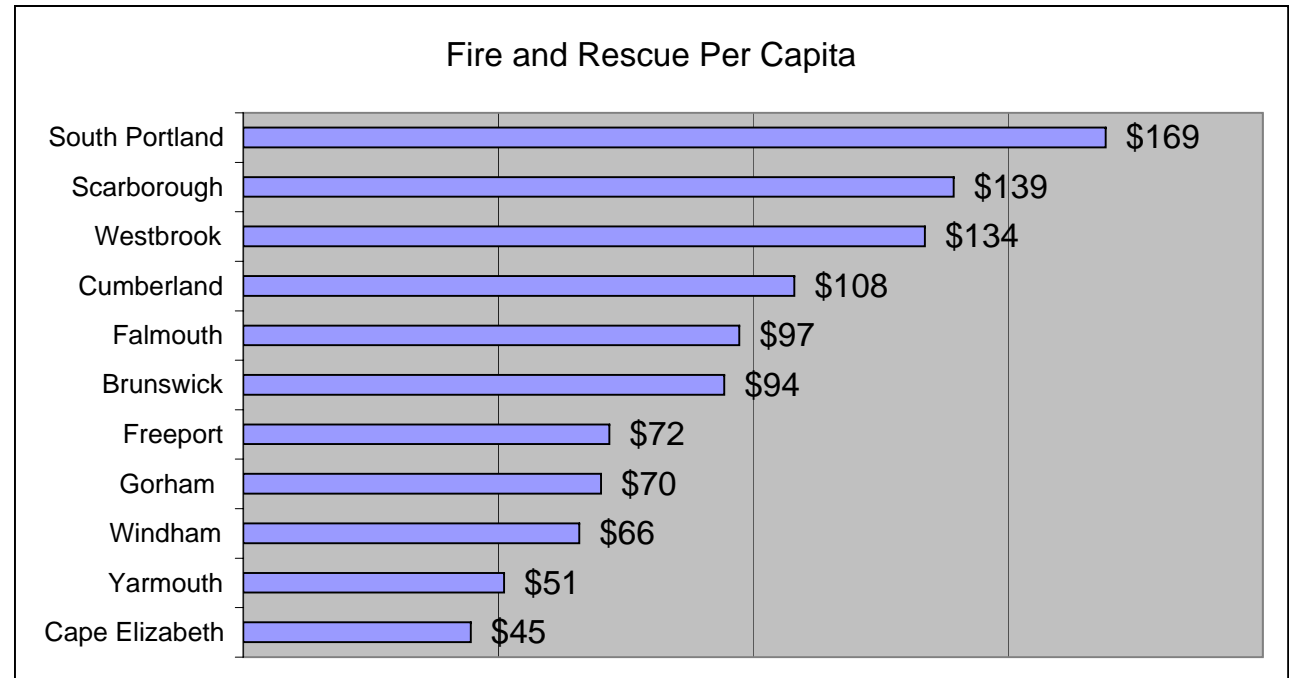
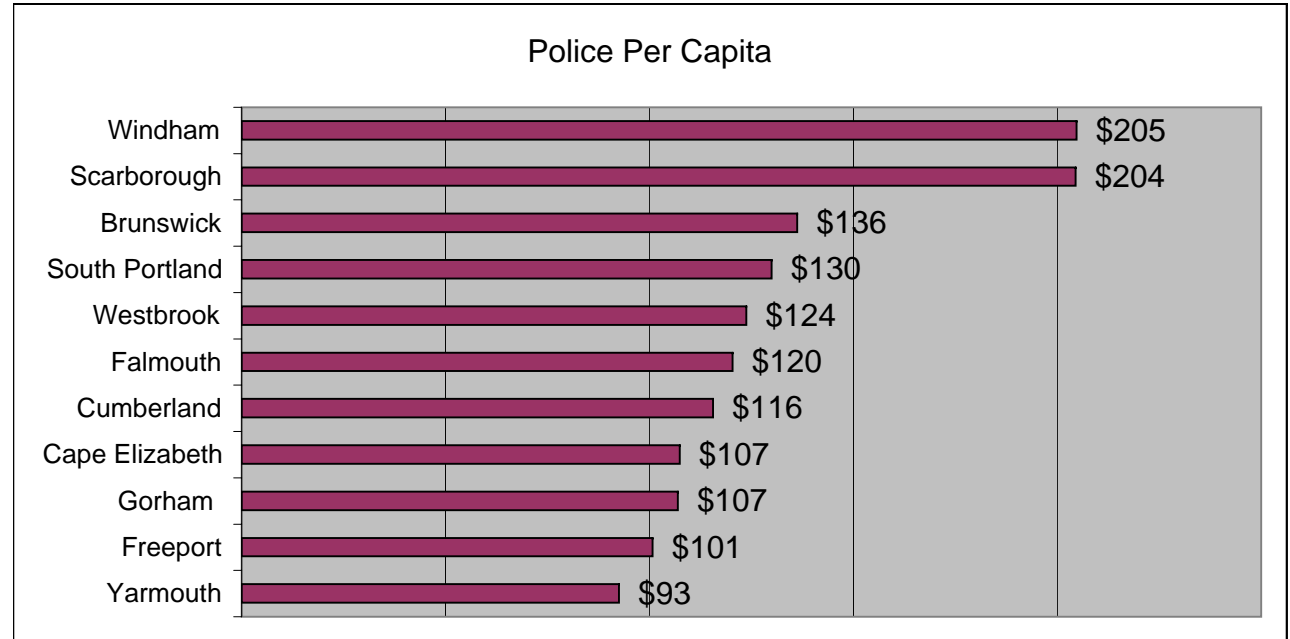
Yarmouth	2.8%
Falmouth	3.1%
Cape Elizabeth	3.4%
Gorham	3.4%
Freeport	3.5%
Westbrook	4.0%
Cumberland	4.3%
South Portland	4.9%
Brunswick	5.9%
Scarborough	6.6%
Windham	8.2%



## Police and Fire Per Capita

Police Per Capita	
Yarmouth	\$ 93
Freeport	\$ 101
Gorham	\$ 107
Cape Elizabeth	\$ 107
Cumberland	\$ 116
Falmouth	\$ 120
Westbrook	\$ 124
South Portland	\$ 130
Brunswick	\$ 136
Scarborough	\$ 204
Windham	\$ 205

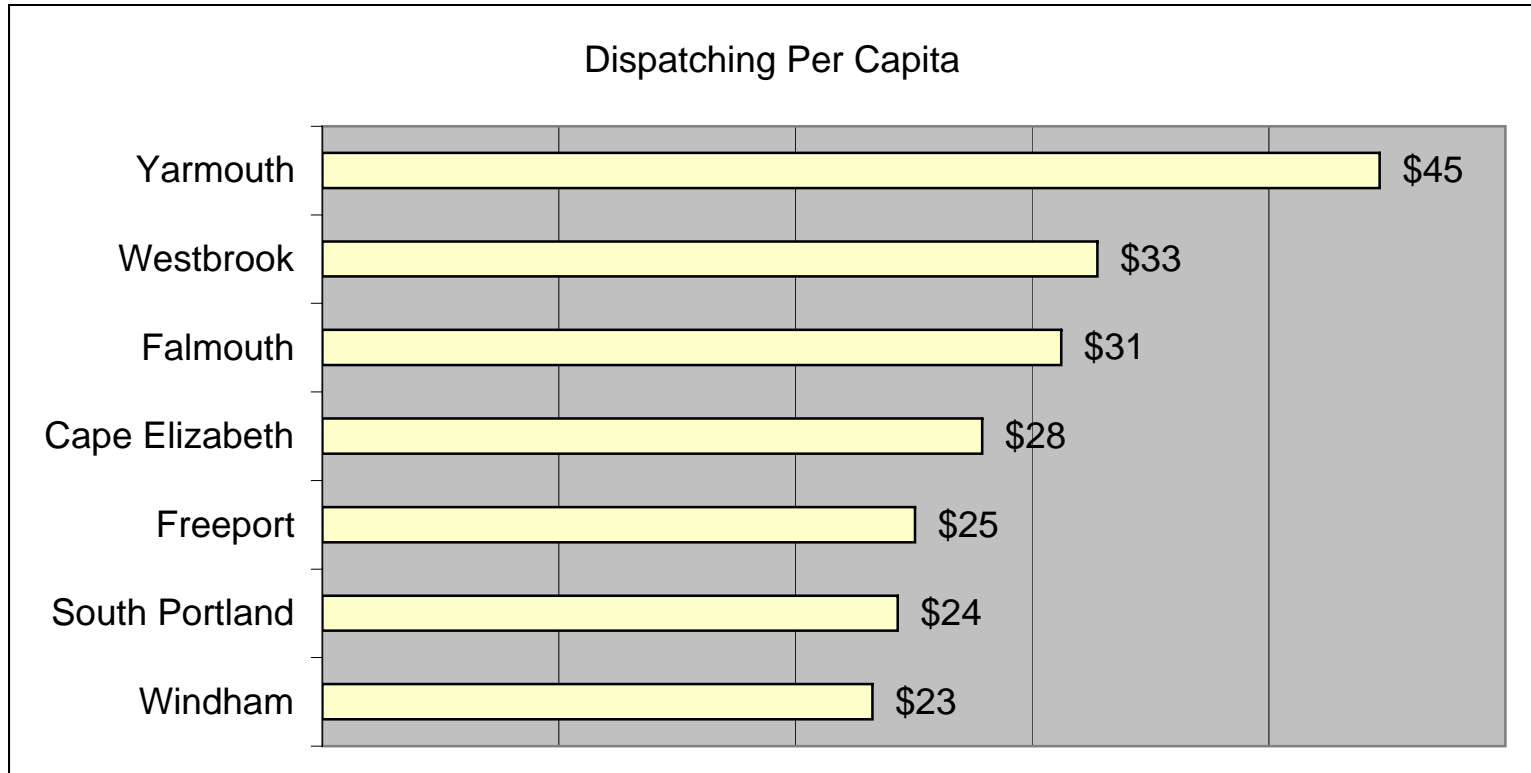
Fire and Rescue Per Capita	
Cape Elizabeth	\$ 45
Yarmouth	\$ 51
Windham	\$ 66
Gorham	\$ 70
Freeport	\$ 72
Brunswick	\$ 94
Falmouth	\$ 97
Cumberland	\$ 108
Westbrook	\$ 134
Scarborough	\$ 139
South Portland	\$ 169





## Dispatch (Limited Data)

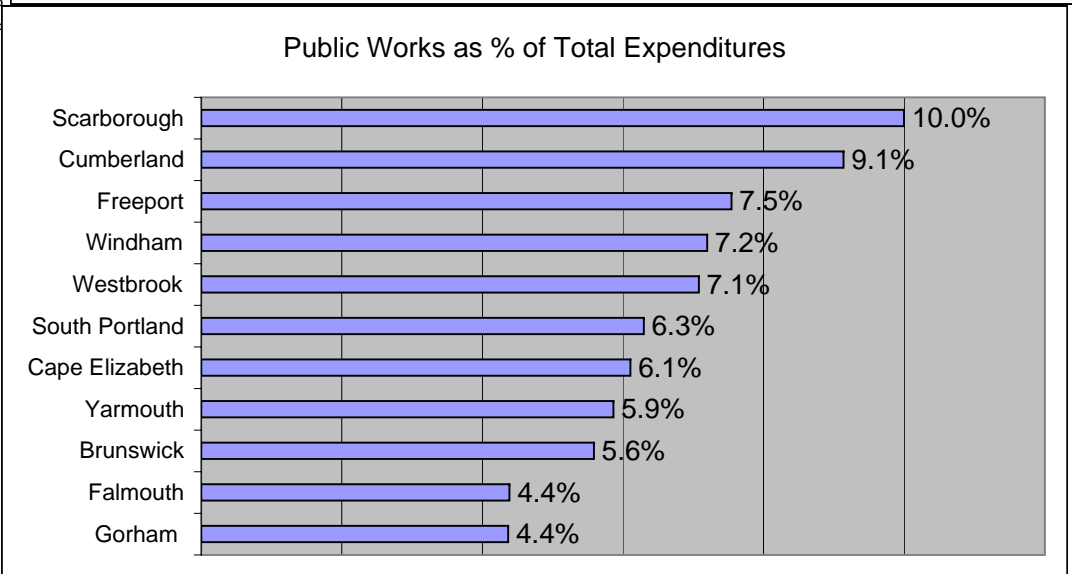
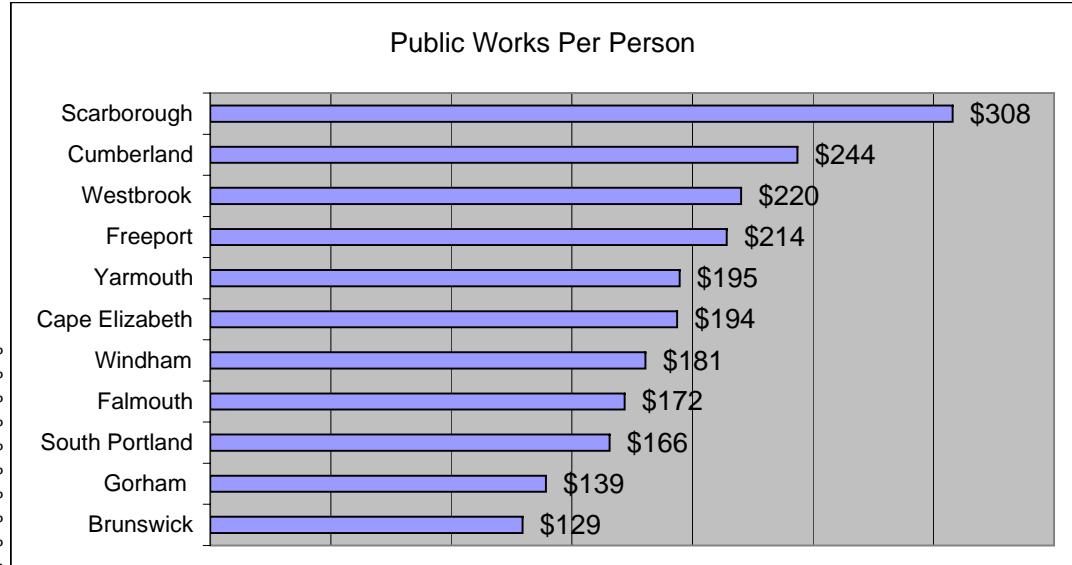
	Dispatching Per Capita	
Windham	\$	23
South Portland	\$	24
Freeport	\$	25
Cape Elizabeth	\$	28
Falmouth	\$	31
Westbrook	\$	33
Yarmouth	\$	45



## Public Works

Public Works Per Person	
Brunswick	\$ 129
Gorham	\$ 139
South Portland	\$ 166
Falmouth	\$ 172
Windham	\$ 181
Cape Elizabeth	\$ 194
Yarmouth	\$ 195
Freeport	\$ 214
Westbrook	\$ 220
Cumberland	\$ 244
Scarborough	\$ 308

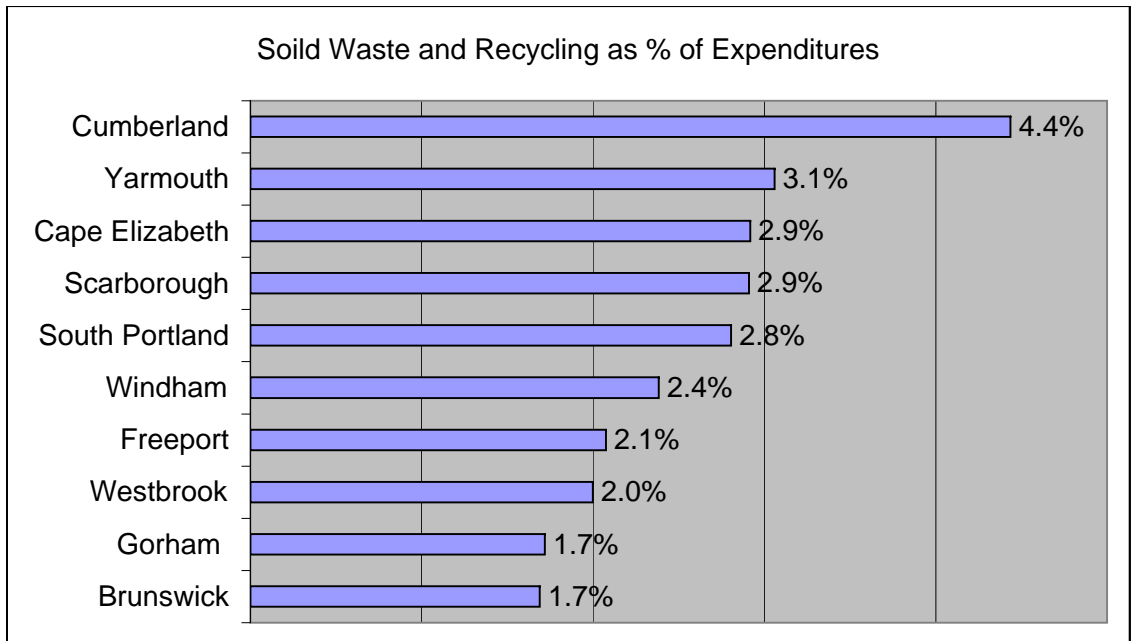
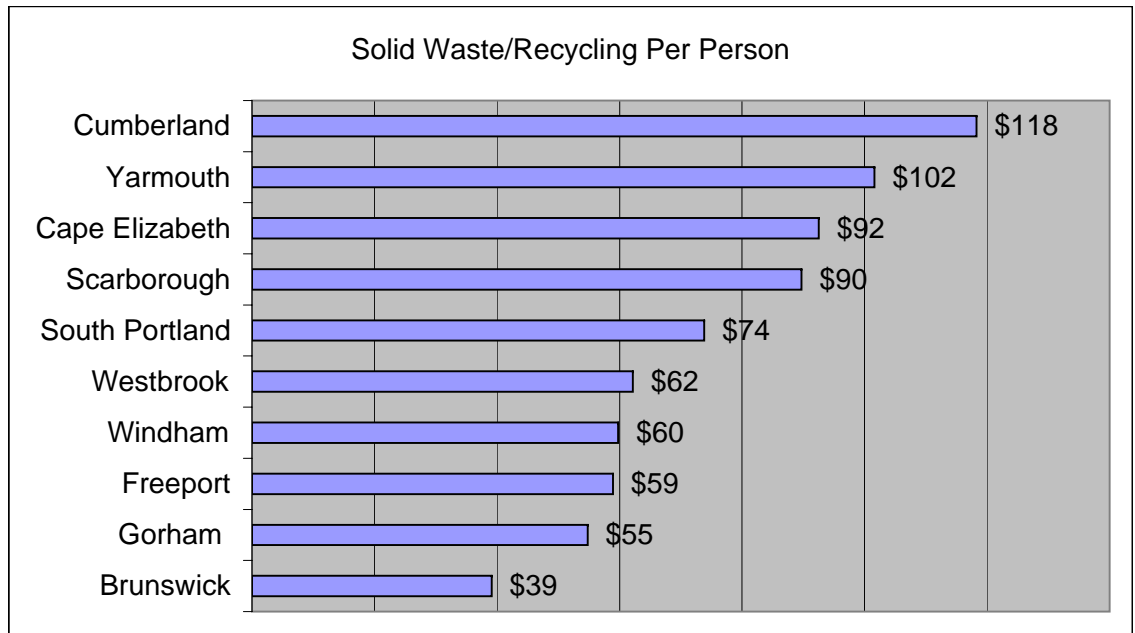
Public Works as % of Total Expenditures	
Gorham	4.4%
Falmouth	4.4%
Brunswick	5.6%
Yarmouth	5.9%
Cape Elizabeth	6.1%
South Portland	6.3%
Westbrook	7.1%
Windham	7.2%
Freeport	7.5%
Cumberland	9.1%
Scarborough	10.0%



### Solid Waste and Recycling

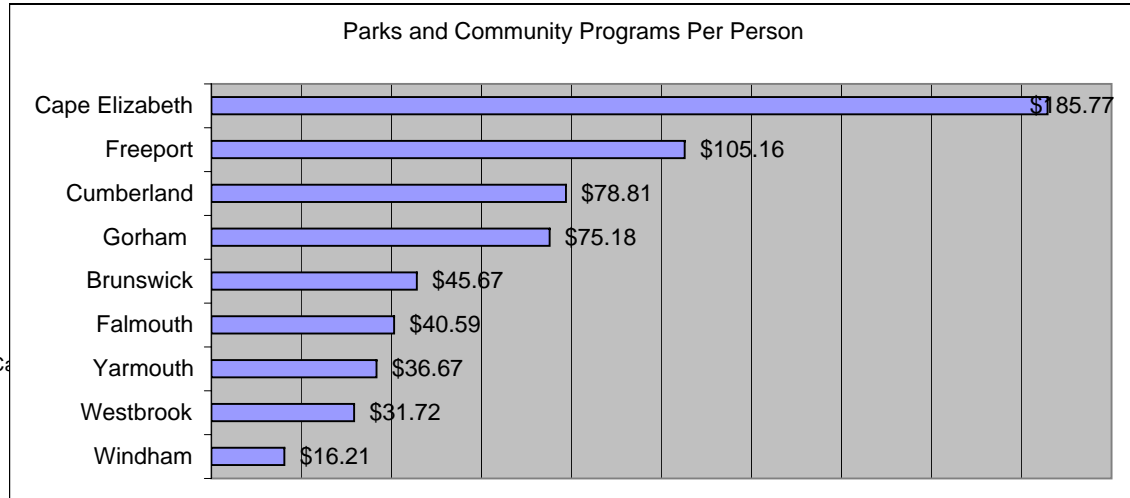
Solid Waste/Recycling Per Person		
Brunswick	\$	39
Gorham	\$	55
Freeport	\$	59
Windham	\$	60
Westbrook	\$	62
South Portland	\$	74
Scarborough	\$	90
Cape Elizabeth	\$	92
Yarmouth	\$	102
Cumberland	\$	118

Solid Waste and Recycling as % of Expenditures	
Brunswick	1.7%
Gorham	1.7%
Westbrook	2.0%
Freeport	2.1%
Windham	2.4%
South Portland	2.8%
Scarborough	2.9%
Cape Elizabeth	2.9%
Yarmouth	3.1%
Cumberland	4.4%

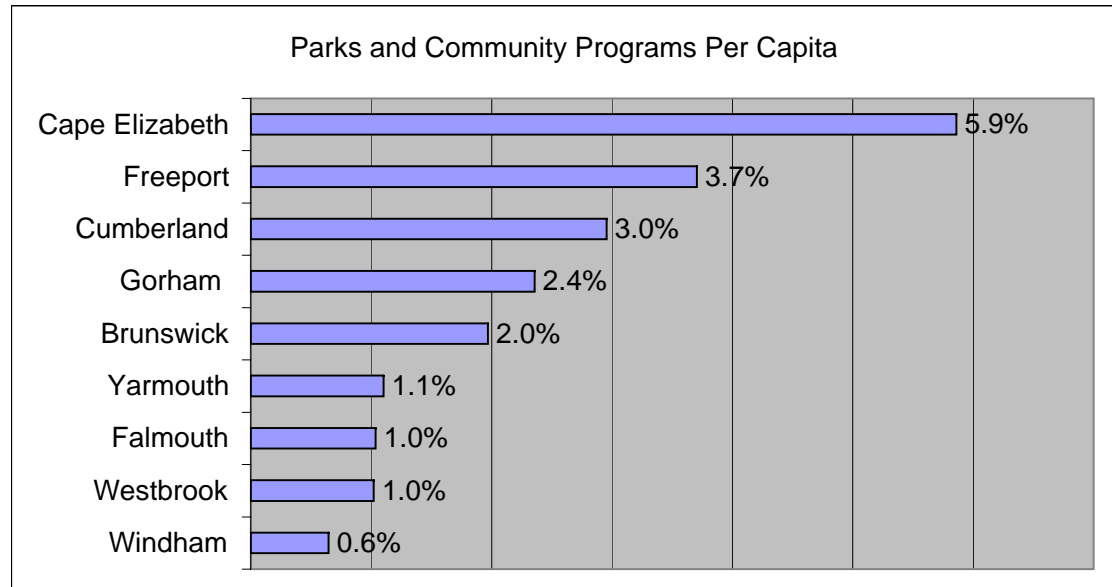


## Parks and Community Programs

Municipality	Amount (\$)
Windham	16.21
Westbrook	31.72
Yarmouth	36.67
Falmouth	40.59
Brunswick	45.67
Gorham	75.18
Cumberland	78.81
Freeport	105.16
Cape Elizabeth	185.77



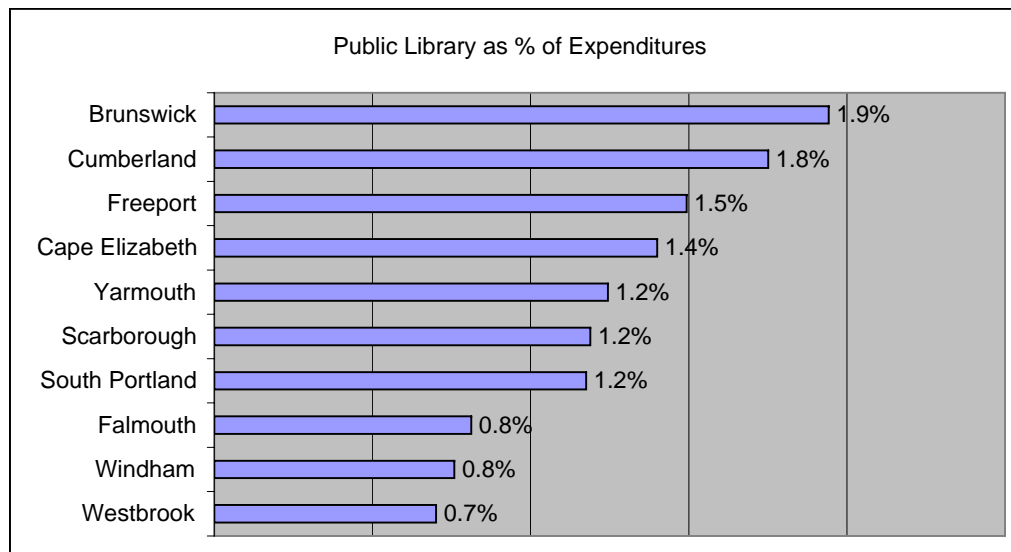
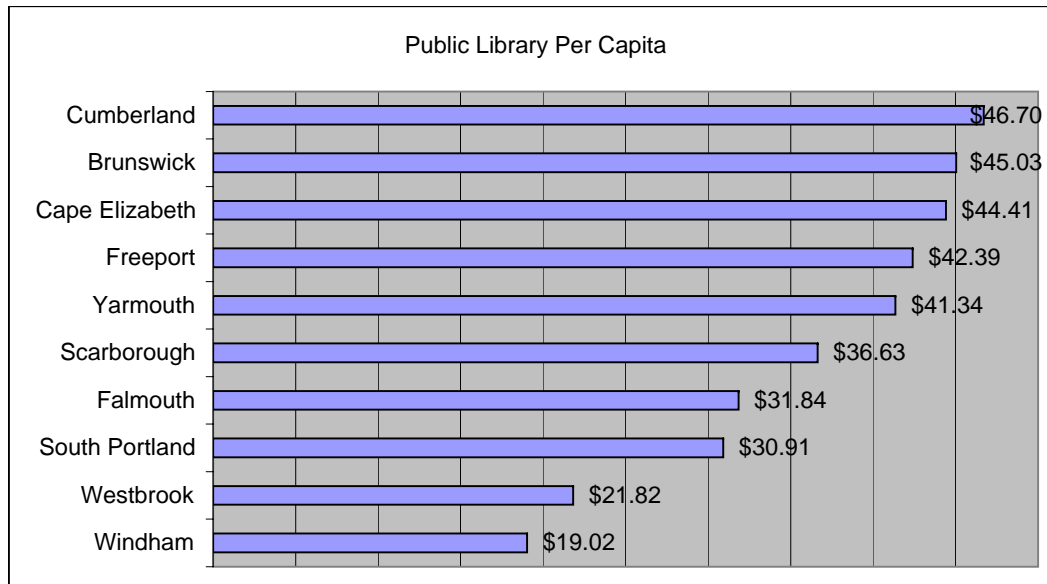
Municipality	Percentage (%)
Windham	0.6%
Westbrook	1.0%
Falmouth	1.0%
Yarmouth	1.1%
Brunswick	2.0%
Gorham	2.4%
Cumberland	3.0%
Freeport	3.7%
Cape Elizabeth	5.9%



## Public Library

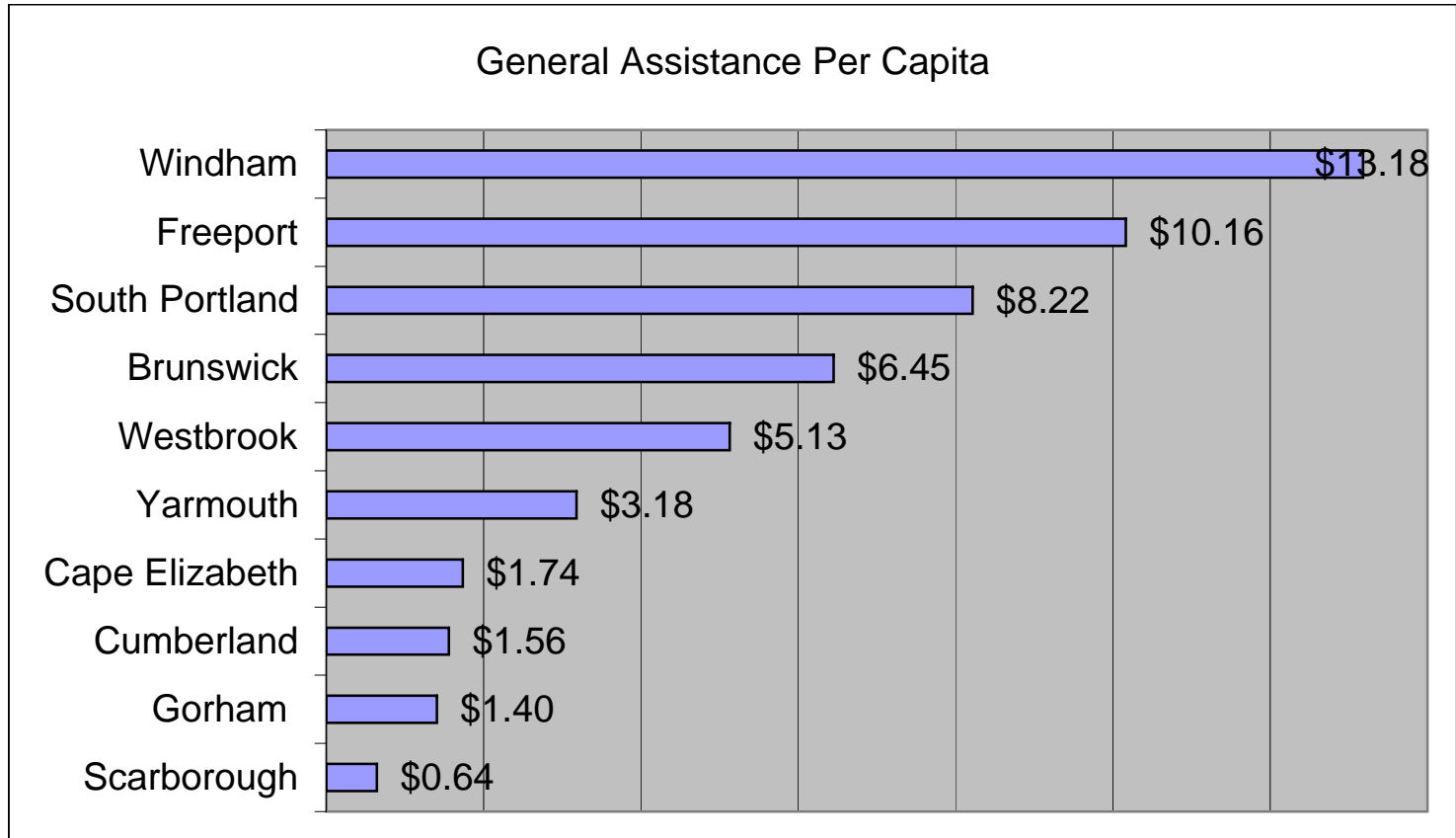
Public Library Per Capita		
Windham	\$	19.02
Westbrook	\$	21.82
South Portland	\$	30.91
Falmouth	\$	31.84
Scarborough	\$	36.63
Yarmouth	\$	41.34
Freeport	\$	42.39
Cape Elizabeth	\$	44.41
Brunswick	\$	45.03
Cumberland	\$	46.70

Public Library as % of Expenditures	
Westbrook	0.7%
Windham	0.8%
Falmouth	0.8%
South Portland	1.2%
Scarborough	1.2%
Yarmouth	1.2%
Cape Elizabeth	1.4%
Freeport	1.5%
Cumberland	1.8%
Brunswick	1.9%



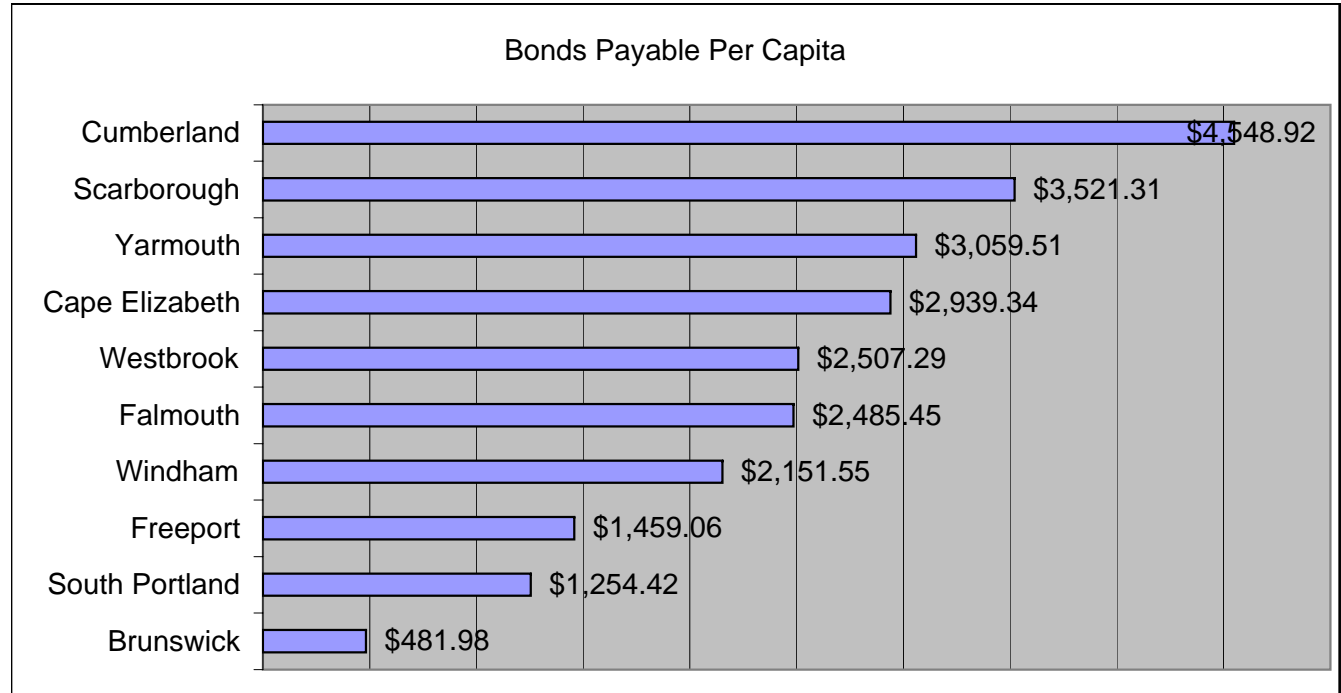
# General Assistance

General Assistance Per Capita		
Scarborough	\$	0.64
Gorham	\$	1.40
Cumberland	\$	1.56
Cape Elizabeth	\$	1.74
Yarmouth	\$	3.18
Westbrook	\$	5.13
Brunswick	\$	6.45
South Portland	\$	8.22
Freeport	\$	10.16
Windham	\$	13.18



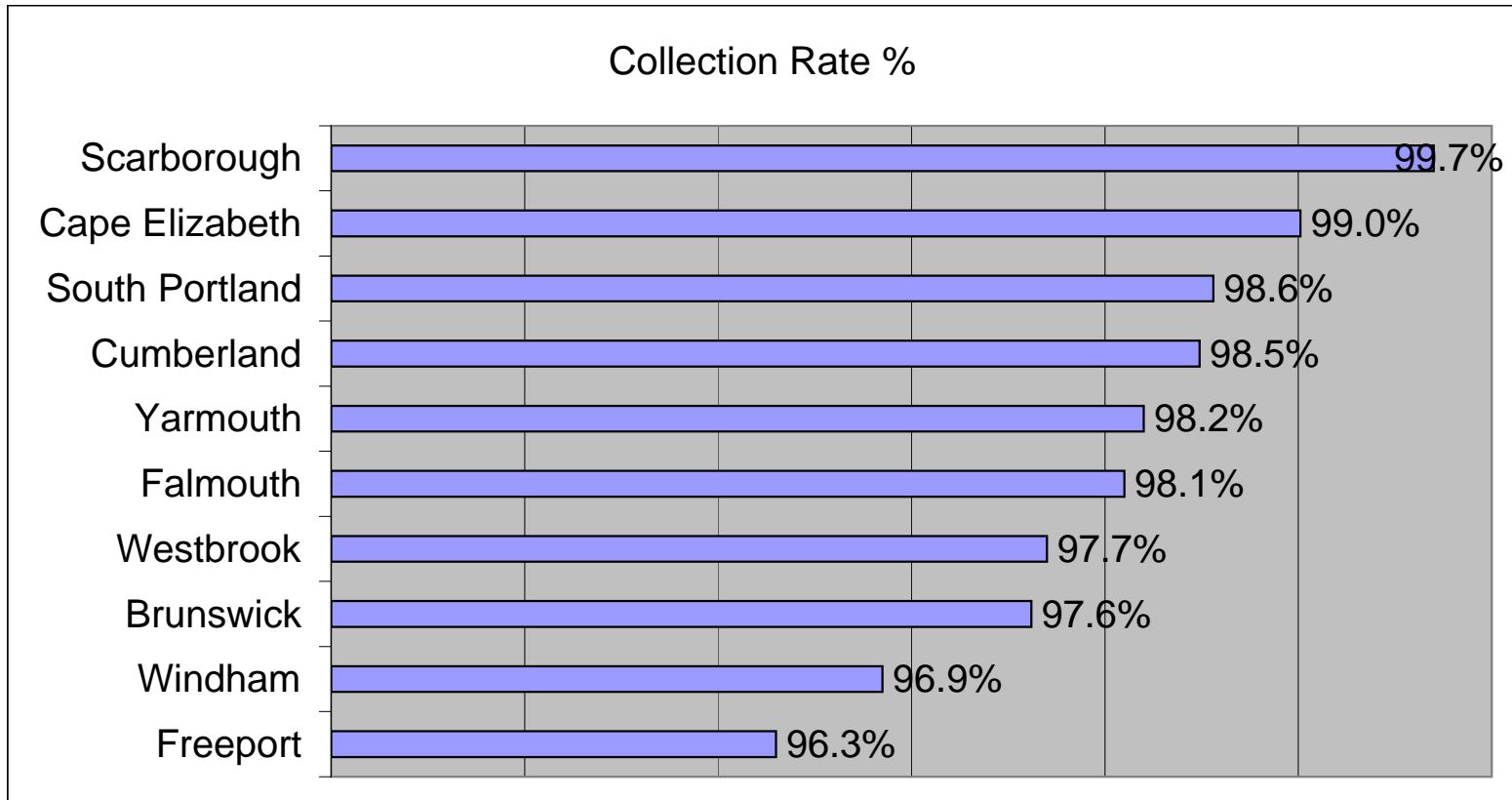
# Bonds Payable

Bonds Payable Per Capita	
Brunswick	\$ 481.98
South Portland	\$ 1,254.42
Freeport	\$ 1,459.06
Windham	\$ 2,151.55
Falmouth	\$ 2,485.45
Westbrook	\$ 2,507.29
Cape Elizabeth	\$ 2,939.34
Yarmouth	\$ 3,059.51
Scarborough	\$ 3,521.31
Cumberland	\$ 4,548.92



# Tax Collection Rate

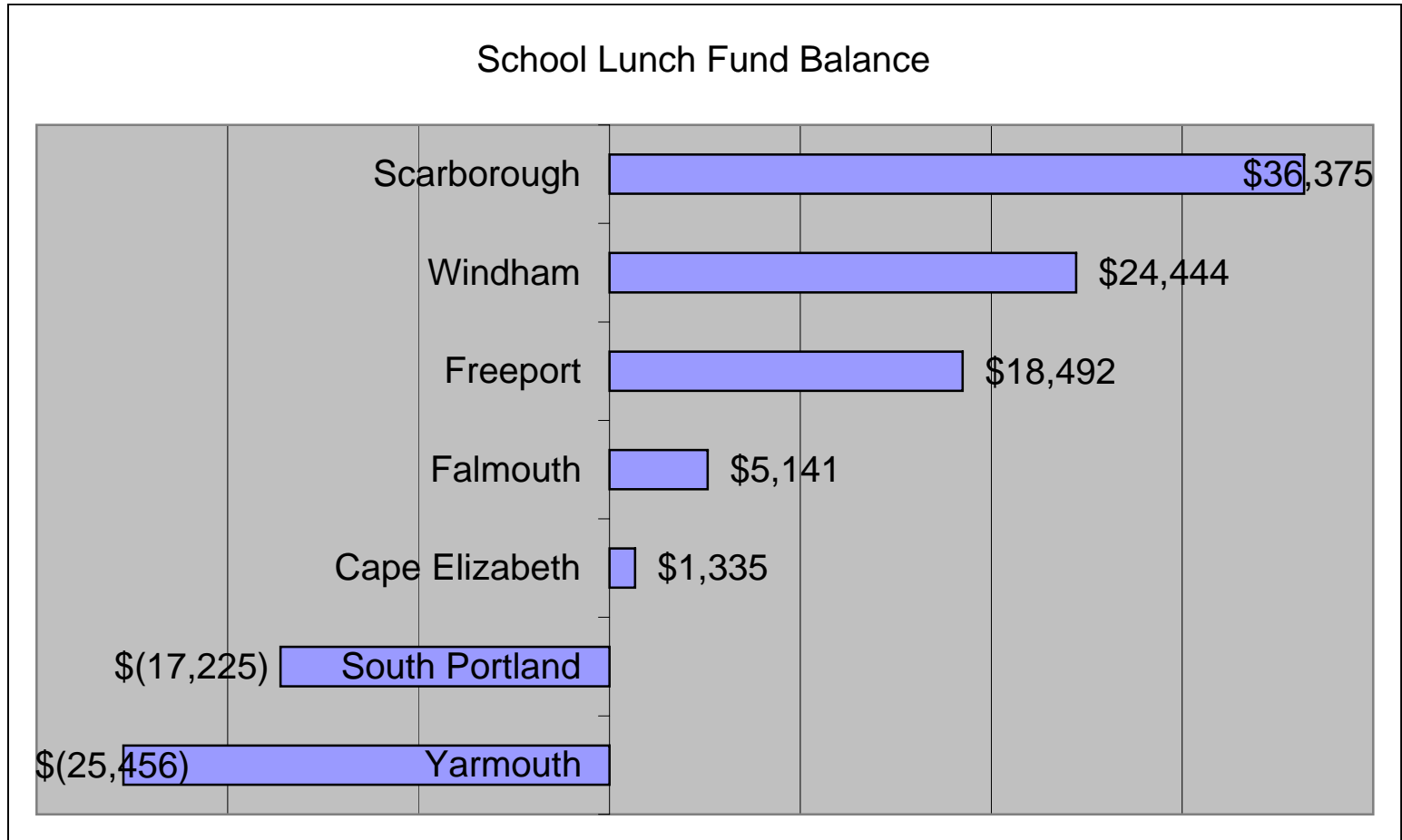
	Collection Rate %
Freeport	96.3%
Windham	96.9%
Brunswick	97.6%
Westbrook	97.7%
Falmouth	98.1%
Yarmouth	98.2%
Cumberland	98.5%
South Portland	98.6%
Cape Elizabeth	99.0%
Scarborough	99.7%





### School Lunch Fund Balance (Limited Data)

School Lunch Fund Balance		
Yarmouth	\$	(25,456)
South Portland	\$	(17,225)
Cape Elizabeth	\$	1,335
Falmouth	\$	5,141
Freeport	\$	18,492
Windham	\$	24,444
Scarborough	\$	36,375



**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Population	Square Miles	2008 State Valuation	Undesignated Fund Balance	Tax Commitment	Full Value Tax Rate
Brunswick	21,806	49.7	\$ 2,092,850,000	\$ 2,810,503	\$ 26,874,540	\$ 12.84
Cape Elizabeth	8,825	14.6	\$ 1,942,000,000	\$ 2,453,685	\$ 20,948,952	\$ 10.79
Cumberland	7,704	23.2	\$ 1,132,250,000	\$ 1,543,067	\$ 17,152,987	\$ 15.15
Falmouth	10,653	31	\$ 2,195,200,000	\$ 10,319,158	\$ 24,563,742	\$ 11.19
Freeport	8,192	37.1	\$ 1,515,400,000	\$ 3,459,990	\$ 18,475,849	\$ 12.19
Gorham	15,493	49.9	\$ 1,487,700,000	\$ 6,069,876	\$ 17,690,199	\$ 11.89
Scarborough	18,983	49	\$ 3,531,150,000	\$ 5,348,977	\$ 38,048,325	\$ 10.78
South Portland	23,748	12.9	\$ 3,844,400,000	\$ 7,045,599	\$ 51,622,338	\$ 13.43
Westbrook	16,291		\$ 1,871,500,000	\$ 3,890,385	\$ 29,436,923	\$ 15.73
Windham	16,614	55.6	\$ 1,844,500,000	\$ 3,708,556	\$ 20,027,135	\$ 10.86
Yarmouth	8,124	12.5	\$ 1,623,400,000	\$ 2,524,498	\$ 23,341,253	\$ 14.38

Pop 2007 US Census Estimates

**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Excise Taxes	Investment Earnings	Taxes Receivable	Cable Franchise Fees	Licenses, Fees & Permits
Brunswick	\$ 2,595,301	\$ 709,664	\$ 644,772	\$ 207,372	\$ 373,905
Cape Elizabeth	\$ 1,783,788	\$ 281,058	\$ 207,356	\$ 72,622	\$ 177,603
Cumberland	\$ 1,480,483	\$ 270,487	\$ 235,482	\$ 71,945	\$ 170,982
Falmouth	\$ 2,382,454	\$ 1,020,111	\$ 463,313	\$ 158,018	\$ 433,534
Freeport	\$ 1,400,073	\$ 395,846	\$ 689,596	\$ -	\$ 238,953
Gorham	\$ 2,486,679	\$ 727,022	\$ 614,027	\$ 190,396	\$ 434,921
Scarborough	\$ 4,422,571		\$ 287,295	\$ 155,998	\$ 753,026
South Portland	\$ 4,161,209	\$ 1,183,795	\$ 1,004,707	\$ 148,000	\$ 1,200,997
Westbrook	\$ 2,694,335	\$ 265,178	\$ 684,479	\$ 193,366	\$ 405,426
Windham	\$ 2,726,944	\$ 371,708		\$ 85,450	\$ 367,460
Yarmouth	\$ 1,560,413	\$ 175,103	\$ 419,725		\$ 146,841

Pop 2007 US Census Estimate

**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Charges for Services	Intergovernmental	Total Expenditures	General Government	Public Safety
Brunswick	\$ 2,237,338	\$ 19,661,735	\$ 50,551,675	\$ 4,629,489	\$ 5,530,307
Cape Elizabeth	\$ 563,806	\$ 3,875,650	\$ 27,983,769	\$ 1,044,204	\$ 1,634,144
Cumberland	\$ 819,240	\$ 1,107,446	\$ 20,541,400	\$ 1,034,998	\$ 1,594,299
Falmouth	\$ 507,521	\$ 10,132,691	\$ 41,760,642	\$ 1,715,789	\$ 2,737,127
Freeport	\$ 274,051	\$ 2,853,242	\$ 23,258,969	\$ 1,222,866	\$ 1,863,228
Gorham	\$ 1,089,601	\$ 22,238,074	\$ 49,420,165	\$ 3,571,950	\$ 2,944,915
Scarborough		\$ 9,369,598	\$ 58,489,511	\$ 4,400,675	\$ 6,641,973
South Portland	\$ 1,500,016	\$ 7,949,599	\$ 62,460,451	\$ 7,449,844	\$ 7,695,858
Westbrook	\$ 1,822,483	\$ 14,079,455	\$ 50,674,874	\$ 2,133,758	\$ 5,022,819
Windham	\$ 518,800	\$ 16,403,821	\$ 41,668,416	\$ 3,394,675	\$ 2,119,847
Yarmouth	\$ 664,160	\$ 5,035,586	\$ 26,986,662	\$ 2,189,277	\$ 2,039,208

Pop 2007 US Census Estimate

**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Police Department	Fire Department	Rescue	Dispatch	Public Works	Solid Waste
Brunswick	\$ 2,969,636	\$ 2,056,749			\$ 2,823,725	\$ 853,524
Cape Elizabeth	\$ 948,115	\$ 264,402	\$ 129,297	\$ 246,139	\$ 1,708,817	\$ 816,291
Cumberland	\$ 890,579	\$ 331,806	\$ 500,779		\$ 1,876,450	\$ 911,335
Falmouth	\$ 1,282,263	\$ 660,048	\$ 376,184	\$ 332,656	\$ 1,830,622	
Freeport	\$ 825,328	\$ 313,619	\$ 274,898	\$ 205,218	\$ 1,754,769	\$ 482,709
Gorham	\$ 1,657,268	\$ 714,871	\$ 372,388		\$ 2,156,937	\$ 849,151
Scarborough	\$ 3,881,578	\$ 1,566,381	\$ 1,079,509		\$ 5,846,056	\$ 1,702,220
South Portland	\$ 3,085,533	\$ 4,017,505		\$ 577,542	\$ 3,932,690	\$ 1,752,700
Westbrook	\$ 2,016,533	\$ 2,178,297		\$ 533,523	\$ 3,587,286	\$ 1,013,140
Windham	\$ 3,401,092	\$ 647,372	\$ 448,198	\$ 386,171	\$ 2,998,923	\$ 993,296
Yarmouth	\$ 751,857	\$ 415,524		\$ 363,005	\$ 1,582,137	\$ 825,641

Pop 2007 US Census Estimate

**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Parks and Community Programs	Education	Public Library	General Assistance	Debt Service
Brunswick	\$ 995,777	\$ 31,552,067	\$ 982,000	\$ 140,625	\$ 2,421,855
Cape Elizabeth	\$ 712,275	\$ 18,019,154	\$ 391,937	\$ 15,314	\$ 1,069,754
Cumberland	\$ 607,143	\$ 12,279,541	\$ 359,797	\$ 12,000	\$ 600,101
Falmouth	\$ 432,409	\$ 24,646,830	\$ 339,227		\$ 2,184,510
Freeport	\$ 861,491	\$ 13,935,271	\$ 347,270	\$ 83,267	\$ 1,715,489
Gorham	\$ 1,164,766	\$ 27,724,015		\$ 21,752	\$ 973,396
Scarborough		\$ 31,100,666	\$ 695,299	\$ 12,163	\$ 4,396,007
South Portland		\$ 35,470,567	\$ 734,122	\$ 195,157	\$ 1,851,658
Westbrook	\$ 516,697	\$ 27,595,128	\$ 355,466	\$ 83,566	\$ 2,937,299
Windham	\$ 269,240	\$ 27,907,757	\$ 316,063	\$ 219,011	\$ 347,000
Yarmouth	\$ 297,880	\$ 15,324,198	\$ 335,885	\$ 25,841	\$ 3,944,197

Pop 2007 US Census Estimate

**Greater Portland Municipal Benchmarks**  
**Based on Data from Financial Statements as of June 30, 2007**

	Bonds Payable	Sewer User Fees	Collection Rate %	School Lunch Fund Balance
Brunswick	\$ 10,510,000		97.62	
Cape Elizabeth	\$ 25,939,635	\$ 1,526,503	99.01	\$ 1,335
Cumberland	\$ 35,044,891	\$ 677,031	98.49	
Falmouth	\$ 26,477,500	\$ 1,450,405	98.1	\$ 5,141
Freeport	\$ 11,952,600		96.3	\$ 18,492
Gorham				
Scarborough	\$ 66,845,000		99.7	\$ 36,375
South Portland	\$ 29,790,000	\$ 4,664,695	98.56	\$ (17,225)
Westbrook	\$ 40,846,241	\$ 2,000	\$ 98	
Windham	\$ 35,745,901	\$ 108,852	96.85	\$ 24,444
Yarmouth	\$ 24,855,473		98.2	\$ (25,456)

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