

STATISTICAL SECTION

This part of the Town of Gorham's comprehensive annual financial report presents in detailed information as a context for understanding what the information in the financial statements and note disclosures says about the Town's overall financial health.

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<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	130
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<i>These schedules offer demographic and economic indicators.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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Table 1

TOWN OF GORHAM, MAINE
Net Assets by Component
Last Ten Fiscal Years (1)
(accrual basis of accounting)

		<u>2003</u>	<u>2004</u>	<u>2005</u>
Governmental activities				
Invested in capital assets, net of related debt	\$	10,150,993	13,820,834	16,377,091
Restricted		350,383	354,163	352,781
Unrestricted		<u>12,901,374</u>	<u>11,607,484</u>	<u>11,735,345</u>
Total governmental activities net assets	\$	<u><u>23,402,750</u></u>	<u><u>25,782,481</u></u>	<u><u>28,465,217</u></u>

(1) Fiscal year 2003 is the initial year of implementation of GASB Statement No. 34.

Table 2

TOWN OF GORHAM, MAINE
Change in Net Assets
Last Ten Fiscal Years (1)
(accrual basis of accounting)

	Fiscal Year		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Expenses			
Governmental activities:			
General government	\$ 2,281,895	2,562,887	2,718,015
Public safety	2,496,047	2,819,226	2,896,737
Public works	1,957,858	1,973,330	1,894,758
Health & welfare	44,010	57,263	52,415
Recreation	267,235	1,039,901	893,350
Development	425,216	445,018	377,263
County tax	595,692	645,663	659,977
Education	23,475,662	26,265,868	27,961,877
Interest on debt	1,251,078	1,158,576	1,306,889
Capital maintenance ²	944,278	-	-
Total governmental activities expenses	<u>33,738,971</u>	<u>36,967,732</u>	<u>38,761,281</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	352,799	474,992	553,250
Public safety	1,176,497	1,167,015	265,997
Public works	530,137	420,736	1,205,385
Health & welfare	12,735	13,712	12,186
Recreation	35,739	124,983	54,764
Development	51,735	55,508	99,721
Education	574,896	633,132	660,199
Operating grants and contributions	13,897,976	15,671,082	16,405,586
Capital grants and contributions	175,064	256,658	490,613
Total governmental activities program revenues	<u>16,807,578</u>	<u>18,817,818</u>	<u>19,747,701</u>
Net (expense)/revenue, governmental activities	<u>(16,931,393)</u>	<u>(18,149,914)</u>	<u>(19,013,580)</u>
General Revenues and Other Changes in Net Assets			
Governmental activities:			
Taxes			
Property taxes, levied for general purposes	14,808,959	16,253,550	17,234,005
Payment in lieu of taxes	45,233	52,922	51,083
Motor vehicle and boat excise taxes	2,107,389	2,267,577	2,359,645
Grants and contributions not restricted			
Homestead exemption	441,123	410,820	369,434
Other state aid	22,265	27,119	27,807
State revenue sharing	1,194,609	1,236,201	1,302,053
Unrestricted investment earnings	317,110	151,965	273,500
Miscellaneous revenues	194,214	129,491	78,789
Total governmental activities	<u>19,130,902</u>	<u>20,529,645</u>	<u>21,696,316</u>
Change in Net Assets			
Governmental activities	\$ <u>2,199,509</u>	<u>2,379,731</u>	<u>2,682,736</u>

(1) Fiscal year 2003 is the initial year of implementation of GASB Statement No. 34.

² Fiscal year 2003 only year that reported capital maintenance expenses. Fiscal year 2004 figures restated.

Table 3

TOWN OF GORHAM, MAINE
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years (1)
(accrual basis of accounting)

Fiscal Year		Property Taxes		Interest & Costs on Taxes		Excise Taxes		Total
2003	\$	14,828,959	\$	76,937	\$	2,107,389	\$	17,013,285
2004		16,289,550		65,968		2,267,577		18,623,095
2005		17,192,005		53,883		2,359,645		19,605,533

(1) Fiscal year 2003 is the initial year of implementation of GASB Statement No. 34.

Table 4

TOWN OF GORHAM, MAINE
Fund Balances of Governmental Funds
Last Ten Fiscal Years (1)
(modified accrual basis of accounting)

	Fiscal Year		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
General fund			
Reserved	\$ 378,959	\$ 523,870	\$ 390,487
Unreserved	4,040,140	4,461,349	5,409,444
Total General Fund	<u>\$ 4,419,099</u>	<u>\$ 4,985,219</u>	<u>\$ 5,799,931</u>
All other governmental funds			
Reserved	\$ 709,198	\$ 883,752	\$ 946,732
Unreserved, reported in:			
Special revenue funds	3,008,281	5,298,075	4,918,353
Capital project funds	4,657,117 ²	840,405	674,738
Permanent funds	256,289	236,528	216,054
Total all other governmental funds	<u>\$ 8,630,885</u>	<u>\$ 7,258,760</u>	<u>\$ 6,755,877</u>

(1) Fiscal year 2003 is the initial year of implementation of GASB Statement No. 34.

² The increase in capital project funds unreserved fund balance was due to unspent bond proceeds from an issuance during the period for capital projects.

Table 5

TOWN OF GORHAM, MAINE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years (1)
(modified accrual basis of accounting)

	Fiscal Year		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Revenues			
Taxes	\$ 17,013,285	\$ 18,623,095	\$ 19,605,533
Licenses and permits	265,683	403,479	478,148
Intergovernmental	15,512,386	17,277,215	18,056,358
Investment income	321,070	91,689	219,617
Charges for services	1,039,249	948,434	1,710,070
Other	1,887,704	2,191,176	1,332,291
Total General Fund	<u>36,039,377</u>	<u>39,535,088</u>	<u>41,402,017</u>
Expenditures			
General government	2,299,593	2,532,185	2,579,082
Public safety	2,404,927	2,528,566	2,680,546
Public works	2,358,406	2,271,766	2,680,700
Health & welfare	44,010	57,263	52,199
Recreation	503,617	613,591	626,606
Development	227,103	218,559	180,108
County tax	595,692	645,663	659,977
Unclassified	996,485	1,132,948	1,120,904
Education	22,400,701	24,275,500	25,472,463
Debt Service			
Principal	3,671,646	2,299,646	2,474,646
Interest	1,227,883	1,283,126	1,321,723
Capital maintenance	3,565,148	681,611	914,079
Capital improvements	13,046,960	5,177,893	912,630
Total expenditures	<u>53,342,171</u>	<u>43,718,317</u>	<u>41,675,663</u>
Other financing sources (uses)			
Capital lease proceeds	323,256	227,224	344,308
Long term debt issued	21,225,000	3,150,000	-
Transfers in	10,841,842	12,667,625	13,279,543
Transfers out	(10,841,842)	(12,667,625)	(13,279,543)
Total other financing sources (uses)	<u>21,548,256</u>	<u>3,377,224</u>	<u>344,308</u>
Net change in fund balances	\$ 4,245,462	\$ (806,005)	\$ 70,662
Debt service as a percentage of noncapital expenditures	15.4%	10.5%	10.5%

(1) Fiscal year 2003 is the initial year of implementation of GASB Statement No. 34.

Table 6

TOWN OF GORHAM, MAINE
Assessed Value and State Equalized Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property		Personal Property	Less Tax Exempt Real Property	Total Taxable Assessed Value ¹	Total Direct Tax Rate	State Equalized Value ²	Assessed Value as a Percentage of Equalized Value
	Residential Property	Commerical Property						
1996	500,152,600	80,558,600	18,944,400	99,144,300	500,511,300	18.70	494,050,000	101.3%
1997	507,605,200	83,818,500	20,370,300	99,222,800	512,571,200	19.10	508,600,000	100.8%
1998	524,006,200	91,573,000	22,309,900	102,804,100	535,085,000	19.40	528,000,000	101.3%
1999	514,719,000	94,091,800	21,676,800	103,219,400	527,268,200	19.80	567,650,000	92.9%
2000	535,353,000	93,630,800	31,960,200	105,998,400	554,945,600	20.50	609,150,000	91.1%
2001	557,499,500	96,322,100	39,489,200	115,733,900	577,576,900	21.40	643,800,000	89.7%
2002	779,069,300	129,479,100	40,933,200	169,639,900	779,841,700	17.40	716,650,000	108.8%
2003	805,963,700	132,087,200	42,637,800	175,696,400	804,992,300	18.40	835,200,000	96.4%
2004	840,571,200	136,925,600	43,985,800	182,121,600	839,361,000	19.40	937,300,000	89.6%
2005	881,548,100	140,193,300	46,492,900	199,926,400	868,307,900	20.00	1,085,600,000	80.0%

Sources:

¹ Gorham Assessing office. The substantial increase seen in fiscal year 2002 is due to a revaluation.

² State of Maine, Bureau of Taxation

Table 7

TOWN OF GORHAM, MAINE
Property Tax Rates - All Direct and Overlapping
Governments (Per \$1,000 of Assessed Value)
Last Ten Fiscal Years

Fiscal Year	Direct		Overlapping	Total Tax Rate
	Municipal Tax Rate	School Tax Rate	County Tax Rate	
1996	5.49	12.38	0.83	18.70
1997	5.65	12.63	0.82	19.10
1998	5.74	12.85	0.81	19.40
1999	5.75	13.27	0.78	19.80
2000	5.84	13.94	0.72	20.50
2001	6.05	14.59	0.76	21.40
2002	4.58	12.20	0.62	17.40 ¹
2003	4.92	12.76	0.72	18.40
2004	5.09	13.56	0.75	19.40
2005	5.06	14.20	0.74	20.00

Source: Gorham Assessing office.

¹ The drop in the tax rate for fiscal year 2002 was the result of revaluation.

Table 8

TOWN OF GORHAM, MAINE
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2005			1996		
	Current year assessed value	Rank	Percentage of total assessed value	Current year assessed value	Rank	Percentage of total assessed value
Central Maine Power Co	\$ 24,718,200	1	2.85%	\$ 15,256,100	1	2.98%
Gorham House	11,602,300	2	1.34%	6,708,500	2	1.31%
Grondin, R J & Phillip	10,451,200	3	1.20%	4,042,200	6	0.79%
Maritimes & Northeast Pipeline LLC	8,536,200	4	0.98%	-	-	-
Gorham Savings Bank	7,048,800	5	0.81%	2,114,700	9	0.41%
Shaw Brothers Construction Co	6,445,300	6	0.74%	-	-	-
American Tool Co	6,033,300	7	0.69%	4,801,700	3	0.94%
Hannaford Brothers	5,737,500	8	0.66%	-	-	-
Scott Paper	5,713,200	9	0.66%	4,101,400	5	0.80%
Maine Mobile Homes	5,109,100	10	0.59%	2,380,600	7	0.46%
Sebago, Inc.	-	-	-	4,300,000	4	0.84%
Cottle Realty	-	-	-	2,194,100	8	0.43%
Eight Corners	-	-	-	1,394,900	10	0.27%
Totals	\$ 91,395,100		10.53%	\$ 47,294,200		9.23%

Source: Gorham Assessing office.

Table 9

TOWN OF GORHAM, MAINE
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year ¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1996	\$ 9,383,207	\$ 8,860,955	94.4%	\$ 517,909	\$ 9,378,864	100.0%
1997	9,801,003	9,438,354	96.3%	358,090	9,796,444	100.0%
1998	10,398,609	9,998,915	96.2%	393,598	10,392,513	99.9%
1999	10,476,528	10,137,863	96.8%	332,690	10,470,553	99.9%
2000	11,381,979	10,917,744	95.9%	456,822	11,374,566	99.9%
2001	12,485,788	12,132,184	97.2%	338,441	12,470,625	99.9%
2002	13,626,308	13,138,832	96.4%	464,810	13,603,642	99.8%
2003	14,852,234	14,470,933	97.4%	343,299	14,814,232	99.7%
2004	16,311,136	15,827,928	97.0%	381,129	16,209,057	99.4%
2005	17,379,982	16,828,596	96.8%	-	16,828,596	96.8%

¹ Tax commitment plus supplemental taxes assessed during fiscal year.

Table 10

TOWN OF GORHAM, MAINE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Debt	Capital Leases			
1996	18,477,010	1,707	18,478,717	10.76%	\$ 1,441
1997	17,094,964	624,818	17,719,782	10.19%	\$ 1,364
1998	15,719,918	503,071	16,222,989	9.11%	\$ 1,220
1999	14,431,322	378,142	14,809,464	8.13%	\$ 1,088
2000	14,511,676	400,113	14,911,789	4.98%	\$ 1,055
2001	13,232,030	428,607	13,660,637	4.49%	\$ 952
2002	14,498,884	419,344	14,918,228	4.81%	\$ 1,019
2003	32,052,238	501,385	32,553,623	10.22%	\$ 2,164
2004	32,902,542	534,671	33,437,213	10.43%	\$ 2,208
2005	30,427,896	659,477	31,087,373	9.69%	\$ 2,053

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Demographic and Economic Statistics on page 138 for personal income and population data.

Table 11

TOWN OF GORHAM, MAINE
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Debt	State Assessed Value of Property ¹	Per Capita ²
1996	\$ 18,477,010	3.74%	\$1,441
1997	17,094,964	3.36%	\$1,316
1998	15,719,918	2.98%	\$1,182
1999	14,431,322	2.54%	\$1,060
2000	14,511,676	2.38%	\$1,026
2001	13,232,030	2.06%	\$922
2002	14,498,884	2.02%	\$990
2003	32,052,238	3.84%	\$2,131
2004	32,902,542	3.51%	\$2,173
2005	30,427,896	2.80%	\$2,009

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

¹ See the Schedule of Assessed Value and State Equalized Value of Taxable Property on page 130 for property value data.

² Population data can be found in the Schedule of Demographic and Economic Statistics on page 138.

Table 12

TOWN OF GORHAM, MAINE
Direct and Overlapping Governmental Activities Debt
General Obligation Bonds
As of June 30, 2005

Jurisdiction	Net general obligation bonded debt outstanding	Percentage applicable to government	Amount applicable to government
Direct:			
Town of Gorham	\$ 30,427,896	100.00%	\$ 30,427,896
Overlapping debt:			
Cumberland County	12,590,000	3.58%	451,059
Portland Water District - sewer debt, Gorham only	23,322,133	2.50%	583,017
Portland Water District - sewer shared with Windham	23,322,133	0.03%	7,064
Portland Water District - water debt	22,940,000	5.30%	1,216,899
Contingent debt:			
Regional Waste Systems:			
Resources recovery system	50,092,000	4.05%	2,028,597
Material recycling facility	5,593,000	5.60%	313,208
Landfill closure (see note)	19,953,270	4.08%	814,929
	\$ 188,240,432		\$ 35,842,669

Note: Regional Waste Systems' Landfill closure and postclosure costs and the municipal proportion share are as of June 30, 2004 since the June 30, 2005 figures are unavailable until their annual audit is completed.

Table 13

TOWN OF GORHAM, MAINE
Statutory Debt Margin Information
Last Ten Fiscal Years
In Accordance with 30 MRSA, Section 5061 as Amended

Fiscal Year	Debt Limit	Total net debt applicable to limit	Legal Debt Margin	Total net debt applicable to limit as a percentage of debt limit
1996	\$ 74,107,500	\$ 18,477,010	\$ 55,630,490	24.93%
1997	76,290,000	17,094,964	59,195,036	22.41%
1998	79,200,000	15,719,918	63,480,082	19.85%
1999	85,147,500	14,431,322	70,716,178	16.95%
2000	91,372,500	14,511,676	76,860,824	15.88%
2001	96,570,000	13,232,030	83,337,970	13.70%
2002	107,497,500	12,031,884	95,465,616	11.19%
2003	125,280,000	32,052,238	93,227,762	25.58%
2004	140,595,000	32,902,542	107,692,458	23.40%
2005	162,840,000	30,427,896	132,412,104	18.69%

Legal Debt Margin Calculation for Fiscal Year 2005

	Outstanding bonds and notes	Percent of state assessed value of \$1,085,600,000	Allowable Amount	Margin
For school purposes	\$ 25,083,919	10.00%	\$ 108,560,000	\$ 83,476,081
For storm or sanitary sewer purposes	661,900	7.50%	81,420,000	80,758,100
For municipal, airport, water, and special district purposes	-	3.00%	32,568,000	32,568,000
For all other purposes	4,682,077	7.50%	81,420,000	76,737,923
Total	\$ 30,427,896	15.00%	\$ 162,840,000	\$ 132,412,104

Table 14

TOWN OF GORHAM, MAINE
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population ¹	Personal Income ²	Per Capita Personal Income ²	Median Age ²	School Enrollment ³	Unemployment Rate ⁴
1996	12,820	\$ 171,672,620	\$ 13,391	30.9	2,444	2.80%
1997	12,990	\$ 173,949,090	13,391	30.9	2,524	2.70%
1998	13,296	\$ 178,046,736	13,391	30.9	2,566	2.30%
1999	13,610	\$ 182,251,510	13,391	30.9	2,599	2.00%
2000	14,141	\$ 299,421,534	21,174	34.3	2,625	1.90%
2001	14,354	\$ 303,931,596	21,174	34.3	2,583	2.30%
2002	14,640	\$ 309,987,360	21,174	34.3	2,633	2.50%
2003	15,041	\$ 318,478,134	21,174	34.3	2,708	2.70%
2004	15,145	\$ 320,680,230	21,174	34.3	2,760	3.10%
2005	15,145	\$ 320,680,230	21,174	34.3	2,761	3.30%

Data Source

¹ U.S. Dept. of Commerce, Bureau of Census

The 1996-1999 figures are based on July Census estimates, while the 2000 is based on the 2000 actual Census data, and the 2001-2004 are based on July Census estimates. The 2005 figure is the July 1, 2004 Census estimate.

² U.S. Dept. of Commerce, Bureau of Census (1990 and 2000)

³ Maine Department of Education. Figures are based on April 1 enrollment data.

⁴ Maine Department of Labor. The 1996 - 2004 figures are annual rates. The 2005 figure is The 2005 figure is based on June 2005 data from U.S. Dept. of Commerce, Bureau of Census.

Table 15

TOWN OF GORHAM, MAINE
Principal Employers
Current Year and Nine Years Ago

Employer	2005			1996 ¹		
	Employees	Rank	Percentage of Gorham's Labor Force	Employees	Rank	Percentage of Gorham's Labor Force
University of Southern Maine*	601	1	6.71%	399	1	5.46%
Town of Gorham: School/Municipal	500	2	5.58%	400	2	5.47%
Gorham House	220	3	2.46%	200	3	2.73%
American Tool	210	4	2.34%	190	4	2.60%
R. J. Grondin	144	5	1.61%	180	5	2.46%
Sebago, Inc.	112	6	1.25%			
Hannaford Brothers	109	7	1.22%			
Shaw Brothers Construction, Inc.	105	8	1.17%			
Gorham Savings Bank	89	9	0.99%			
Maine Rubber International	89	10	0.99%			
	2,179		24.32%	1,369		18.72%

Source: Maine Department of Labor and U.S. Department of Labor

¹ Only top five employers information available for fiscal year 1996.

Table 16

TOWN OF GORHAM, MAINE
Full-time Equivalent Town Government Employees by Function
Last Ten Fiscal Years (1)

Function	Full-time Equivalent Employees as of June 30							
	1998	1999	2000	2001	2002	2003	2004	2005
General Government	13	13	14	14	14	15	15	15
Public Safety								
Police								
Officers	16	17	18	20	20	20	20	21
Civilians	6	6	6	8	8	8	8	9
Fire								
Firefighters and EMTs	5	5	7	7	7	7	7	7
Civilians	2	2	3	3	3	3	3	3
Public Works	13	15	15	15	18	18	18	18
Recreation	11	11	11	11	12	12	15	15
Development	4	4	5	5	4	4	4	4
Total	70	73	79	83	86	87	90	92

(1) Data unavailable for fiscal year 1996 and 1997, so only eight years of data has been presented.

Table 17

TOWN OF GORHAM, MAINE
Operating Indicators by Function
Last Ten Fiscal Years (1)

Function	Fiscal Year ²							
	1998	1999	2000	2001	2002	2003	2004	2005
General Government								
Building permits								
Single family	82	90	96	96	137	193	86	101
Condos	9	20	13	8	0	0	7	13
Commerical	17	20	17	31	21	25	31	23
Total number permits issued	782	940	1,140	1,145	n/a	n/a	1,118	1,276
Public Safety								
Police								
Number of calls for service	n/a	8,364	8,335	8,553	12,600	16,502	17,359	18,832
Number of physical arrests	n/a	440	318	462	521	462	349	286
Number of summons & warnings	n/a	5,474	4,248	4,650	3,711	3,086	3,654	2,525
Parking tickets issued	n/a	n/a	n/a	n/a	n/a	369	662	503
Number of accidents investigated	n/a	578	513	588	n/a	649	658	586
Fire								
Number of fire and rescue calls	2,352	2,779	2,537	3,000	3,000	4,719	4,904	5,028
Public Works								
Number of roads maintained	221	229	232	233	234	247	256	261
Lane miles of roads maintained	241.6	244.6	246.0	246.0	252.8	268.4	273.8	275.0
Acres of public area maintained	203.8	203.8	203.8	203.8	203.8	203.8	203.8	211.3
Acres of cemeteries maintained	17.8	17.8	17.8	17.8	17.8	17.8	17.8	19.6
Recreation								
Library								
Number of items circulated	89,304	96,725	97,031	95,585	95,166	106,238	91,669	89,091

Sources: Various town departments.

(1) Information unavailable for fiscal year 1996 and 1997, so only eight years of data has been presented.

² Information reported for each fiscal year is for prior year's activity. Therefore, the fiscal year 2005 information is for activity in 2004.

n/a = data not available

Table 18

TOWN OF GORHAM, MAINE
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	9	9	10	10	13	13	13	13	13	13
Fire stations	6	6	6	6	6	6	6	6	6	6
Public Works										
Streets (miles) ¹	152.5	152.5	156.5	157.2	157.7	157.7	252.8	268.4	273.8	275.0
Street lights	330	330	330	330	338	338	342	342	357	357
Traffic signals	9	9	9	9	9	9	10	10	11	11
Cemeteries	8	8	8	8	8	8	8	8	8	8
Recreation										
Libraries	3	3	3	3	3	3	3	3	3	3
Parks acreage	203.8	203.8	203.8	203.8	203.8	203.8	203.8	203.8	203.8	203.8
Parks	4	4	4	4	4	4	4	4	4	4
Tennis courts	7	7	7	7	7	7	7	7	7	7
Outdoor basketball court	4	4	4	5	5	5	5	5	5	5

Sources: Various town departments.

Note: No capital asset indicators are available for the general government function.

¹ In fiscal year 2002, the Public Works Department changed how it was calculating the total miles of roads in Gorham. They began computing lane miles instead of straight miles.