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Introduction

A key feature of K-12 school funding formulas is establishing an ability-to-pay provision in the formula. With the exception of Hawaii, all states share the funding of their K-12 school system between the State and local communities. And all school formulas use some mechanism to determine the ability of a local community to pay its equitable share of the costs of education. For Maine, as well as a majority of other states, local property wealth is used to determine ability-to-pay. The theory is that communities with higher property wealth are more wealthy communities, and, thus, more able to pay for the costs of their local school system. In contrast, communities with lower property wealth are considered to be less wealthy communities, less able to pay for the costs of their local school system, and, thus, eligible for more state aid.

This report presents an analysis of three alternative strategies for defining ability-to-pay in Maine, all three of which add income into the calculation of ability-to-pay. In Spring 2009 the Joint Standing Committee for Education and Cultural Affairs of the Maine Legislature approved a multi-faceted research plan for the review of Maine's school funding formula. In the area of the ability-to-pay provision of the formula, the Committee requested in part:

1. a review of the use of income in other states to determine community wealth;

2. an analysis of the impacts of including income as a factor in determining community wealth and ability-to-pay; and

3. an analysis of the feasibility of including income in Maine's school funding formula.

Maine uses equalized property valuation as the sole factor in determining local communities' ability-to-pay. An SAU's ability-to-pay is equal to its valuation multiplied by the Statewide Required Mill Rate expectation. However, the Maine school funding formula also has a minimum subsidy provision, which is not related to ability-to-pay. The minimum subsidy is equal to 5% or a percentage of special education costs. The percentage in FY08

was equal to 84% of special education costs under the EPS formula. In FY10, the percentage is 50%. Under this provision, some communities receive an amount of State subsidy which is unrelated to local property wealth.

For many years Maine policy makers and citizens alike have debated whether taxpayers' incomes should be considered when determining the ability-to-pay of a local community. Table 1 summarizes some of the pros and cons of including income in Maine's

Table 1: Pros and Cons of Including Income in Maine's School Funding Formula

Including Income in the Formula	
Pro	Con
- Residents of lower income communities may be less able to afford the same mill rate. - Residents of higher valuation areas may be less able to afford the same mill rate, if they do not also have higher incomes. - Taxpayers should pay even their property taxes out of their income.	- Municipalities lack authorization to tax income; valuation is the property tax base. - Only resident income is available. - Income of commercial property owners is not available. - Census data is updated only every 10 years. - Tax data excludes even some resident income.

school funding formula. Those in favor of including income argue that a citizen's ability-to-pay for local education costs is influenced both by the property owned and the income earned. Municipalities have no authority to tax income, but when property is taxed, taxpayers must pay the tax out of their income (unless they use savings, borrow money or sell property to pay their taxes). The residents of lower income areas have a harder time paying property taxes than those of a higher income area, if both property tax rates and property values are similar, and consequently have a lower ability-to-pay local education costs.

Opponents, on the other hand, argue that since municipalities do not have the authority to tax income, they must meet their obligation to raise funds for education by taxing property. Thus, only property valuation should be used in determining ability-to-pay in local education costs. Furthermore, in the case of commercial property, it is not possible to break down income municipality by municipality on the basis of where property is located. Businesses may have property in multiple locations. It is also not

possible to determine the income of non-resident owners of residential property in a municipality.

Intuitively, one may argue that adding income into the funding formula would increase the subsidy for SAUs with low incomes or high valuations, and decrease the subsidy for SAUs with high incomes or low valuations. But a majority of SAUs have either low income and low valuation or high income and high valuation.   So which is more powerful in determining the potential benefits to a community, relying more on income or relying more on valuation? One might expect that since there is much more variation between SAUs in valuation than in income, that the effect on high versus low valuation SAUs would outweigh the effect on high versus low income SAUs. However, the specific effect on high and low income and high and low valuation SAUs depends heavily upon *how* income is added into the formula.

Income Measures and Their Relationship to Property Valuation

The definitions, quality, and reliability of income data need to be considered in any proposal to include income in Maine's definition of ability-to-pay. In addition to the limitation that income data is only available by municipality for *resident personal income*, each source of income data has its own pros and cons. Income tax data does not include tax exempt income or income of residents who are not required to file Maine income tax returns. US Census data includes additional income not included in the tax data. It includes salaries, wages, interest income, social security, public assistance. However, it is only updated every ten years.

Median family income and *median household income* are defined as the income of the family or household, respectively, at the 50th percentile. That is, half the families or households have lower income than the median and half have higher. For any residents above or below the median, this does not measure how far above or below the median they are. Whether the richest residents are rich or very rich, and whether the poorest residents are poor or very poor, does not register in median household income. Median family income and median household income are both available at the municipal level from the US Census, and are updated every ten years. While it may be possible to estimate annual changes between decennial censuses, such estimates are notoriously inaccurate for small

areas less than around 5,000 in population, which would include most Maine municipalities.

Total resident income is a measure of total income, as valuation is a measure of total property wealth. An advantage of this measurement is that it registers any differences in the income of residents, even if they are above or below the median. *Per-capita income* or *per-pupil income* are scaled forms of total income that are computed by dividing total income by either the population or the number of resident pupils in municipalities of the school administrative unit.

How truly different are income and valuation? Entering income into the school funding formula should only make a difference if property wealth (valuation) is not a just function of income. To examine the relationship between income and valuation, correlation coefficients between several common measures of income and property wealth in Maine are provided in Table 2. The closer to 1.000 a correlation between two measures

Table 2: Correlations Between Income and Valuation (Spearman rho)

	Per Capita Valuation	Median Home Value	Per Pupil Income	Per Capita Income	Median Family Income
Per Pupil Valuation	.930**	.547**	.714**	.423**	.225**
Per Capita Valuation		.666**	.547**	.559**	.361**
Median Home Value			.494**	.794**	.742**
Per Pupil Income				.568**	.400**
Per Capita Income					.850**

is, the closer they are to measuring the same thing. For example, the correlation between Fahrenheit and Celsius would be 1.000, because they are measuring the same thing, temperature. In Table 1, the correlation between per pupil valuation and per pupil income is .714. This means that approximately 49% of the variance between valuation and income is shared. Stated differently, this means that for approximately one-half of the Maine communities, valuation and income are measuring different ability-to-pay factors in these communities. Therefore, one would expect that entering income into the funding formula may make a significant difference in subsidy for some communities.

It is well known that property valuation varies greatly from place to place in Maine and that income varies, also, but to a lesser degree. The values in Table 3 give an idea of

Table 3: Descriptive Statistics of Property Valuation and Income Measures

		Per Pupil Valuation	Per Capita Valuation	Median Home Value	Per Pupil Income	Per Capita Income	Median Family Income
Mean		1,384,322	155,709	92,610	138,699	18,115	41,738
Std. Deviation		2,559,165	202,592	36,852	82,832	4,670	10,324
Percentiles	25	366,248	56,865	65,625	96,473	14,673	35,078
	75	1,145,658	162,132	113,450	152,353	20,541	47,663
Coefficient Of Variation		1.85	1.30	0.40	0.60	0.26	0.25
Inter-quartile Range Ratio		2.13	1.85	0.73	0.58	0.40	0.36

the differences in the degree of variation between the various valuation and income measures. The coefficient of variation, which is defined as the standard deviation divided by the mean, shows much greater variation in valuation (1.85 and 1.30) than income (0.60, 0.26, and 0.25) between Maine school administrative units. The inter-quartile range ratio of 0.58 for per-pupil income means that the 75th percentile of income is 58% higher than the 25th percentile. The 2.13 for per-pupil valuation means the 75th percentile of valuation is 213% higher than the 25th. Thus, there is much more variation in valuation than income.

Analysis Results

Nine states using income in their school funding formulas were identified, and these are listed in Table 4. These states primarily use one of three ways to include income in the funding formulas: (1) a valuation and income <u>index</u>; (2) valuation and income <u>rates</u>; and (3) income-modified valuation. In the one "Other" state, New Hampshire, income is used as an eligibility criterion for receiving targeted aid. Accordingly, the three methods were used to examine the impacts of including income in Maine's funding formula.

	Type of Case			
	Table 4:			
	States Including Income in Determining Ability-to-Pay			
State	**Valuation and Income Index**	**Valuation and Income Rates**	**Income Modified Valuation**	**Other**
Connecticut			X	
Maryland	X			
Massachusetts		X		
New Hampshire				X
New Jersey		X		
Pennsylvania	X			
Rhode Island			X	
Tennessee	X			
Virginia	X			

Valuation and Income Index. In the past, before switching to a valuation mill rate expectation, Maine used a valuation and income index, sometimes called a composite index. Maryland, Pennsylvania, Tennessee, and Virginia use indexes including both property valuation and income as factors. (Tennessee's and Virginia's indexes also include local sales tax base.) Each local community's ability-to-pay is a percentage of its total allocation. This percentage is equal to the statewide local share percentage (for example, 45%) multiplied by the local community's valuation and income index.

Making the valuation and income index is a two step process. First, separate valuation and income indexes are made. The valuation index is a local community's per-pupil valuation divided by the statewide per-pupil valuation. The income index is a local community's per-pupil income divided by the statewide per-pupil income. (Per-capita, median household, or median family income may be used instead.) High valuation and high income areas will have indexes above 1.0. Low valuation and low income areas will have indexes below 1.0. Second, the valuation and income index is computed as an average of the separate indexes, optionally using different weights for valuation and income. In the current study, weights of 85% valuation and 15% income were used, which are the same weights that Maine formerly used in its formula.

Valuation and Income Rates. Whereas in Maine local ability-to-pay is defined as a percentage of valuation, the mill rate expectation, in Massachusetts and New Jersey the local ability-to-pay is defined as a percentage of property value plus a percentage of income. The result is a lower mill rate expectation, but an additional required amount depending on local resident income. In this study, the mill rate expectation provided 85% of the local ability-to-pay statewide and the income rate provided the other 15%.

Income-Modified Valuation. Connecticut and Rhode Island use formulas that measure a district's ability-to-pay using valuation adjusted for local income. It involves a mill rate expectation, similar to Maine's current formula, but before applying the mill rate expectation to the community's valuation, the valuation is multiplied by an income factor. The income factor is larger than 1.0 for high income communities and smaller than 1.0 for low income communities. A simple example of an income factor would be each SAU's per-pupil income divided by the statewide per-pupil income. Such a factor might result in income having a very large impact on subsidy. An equivalent way to think about an income-modified valuation is to think of it as modifying each SAU's mill rate expectation based on the income modifier. Either way, the local ability-to-pay is equal to the valuation multiplied by the income factor multiplied by the statewide mill rate expectation. In this study, only 15% of valuation was modified by the income index before applying the mill rate expectation. The mill rate expectation was applied to the other 85% of valuation without modification.

The three methods of including income in the formula have income measures that are deemed appropriate for them. Total resident income, either from tax data or the US Census, is the measure to use if using a valuation and income rate formula. For making a valuation and income index or an income-modified valuation formula, a scaled income measure should be used, such as per-capita income, per-pupil income, median household income or median family income. More than one income measure could be included. For example, Virginia includes both per-capita income and per-pupil income in its valuation and income index.

Each of these three ways of introducing income into school funding formulas was modeled in this analysis, using Maine data from fiscal year 2008. Valuation and enrollment data were the calendar year 2006 data the Maine Department of Education used in

determining fiscal year 2008 funding. Income data was from the US Census 2000. For the valuation and income rates method, total income was determined by multiplying per capita income by population. Per-pupil income was used in the other models, and was determined by dividing total income from the Census by 2006 enrollment.

Actual subsidy did not provide a good comparison point for the three income models, because the local share in Maine's funding formula depends in part on the minimum receiver subsidy of 5% or a percentage of special education costs, not just ability-to-pay. Thus, it was necessary to calculate a valuation-only subsidy without the minimum receiver subsidy. This allows an apples-to-apples comparison of the effects of the three ways of adding income into the formula, without regard to the minimum receiver subsidy.

Table 5 shows the impact of each of the three methods of including income in the formula on Maine SAUs with higher and lower income and valuation. The results of the three methods for each SAU appear in Appendix A. As mentioned above, having a formula that relies more on income and less on valuation might be seen as primarily benefiting low income or high valuation communities. However, which types of community benefit from having income entered into the formula depends heavily upon how income is included. In the case of using a Valuation and Income Index, 133 communities (47%) would gain subsidy, and approximately 60% of the 133 represent communities with lower incomes. Around 44% represent communities with higher valuations. For the Value and Income Rate method, 102 communities would gain subsidy (36%), and one-half of these would be communities with lower incomes. Three-quarters (75) of communities gaining subsidy under this method would be those with higher valuation. The largest number of communities would gain subsidy (n=157; 55%) if an Income-Modified Valuation methodology was used. Approximately 85% of the 155 communities represent communities with lower incomes. Only 22% represent those with higher valuation.

Which of the three methods are more beneficial for a community? In part it would depend upon the weight assigned valuation and income in the funding formula. It also would depend upon the relationship (correlation) between valuation and income in a particular community. Table 6 lists several pros and cons of each of the three ways of entering income into the formula.

Table 5: SAUs Estimated to Lose or Gain Subsidy Under Three Methods of Entering Income Into the Maine School Funding Formula

| Income Group | Valuation Group | A. Valuation and Income Index | | | | | | | |
		Lose Subsidy		No Difference		Gain Subsidy		Total	
Lower income	Lower Valuation	50	(45%)	0	(0%)	60	(55%)	110	(100%)
	Higher Valuation	6	(18%)	7	(21%)	20	(61%)	33	(100%)
Higher Income	Lower Valuation	19	(58%)	0	(0%)	14	(42%)	33	(100%)
	Higher Valuation	19	(17%)	52	(47%)	39	(35%)	110	(100%)
Total		94	(33%)	59	(21%)	**133**	**(47%)**	286	(100%)

| Income Group | Valuation Group | B. Valuation and Income Rates | | | | | | | |
		Lose Subsidy		No Difference		Gain Subsidy		Total	
Lower income	Lower Valuation	84	(76%)	0	(0%)	26	(24%)	110	(100%)
	Higher Valuation	0	(0%)	8	(24%)	25	(76%)	33	(100%)
Higher Income	Lower Valuation	32	(97%)	0	(0%)	1	(3%)	33	(100%)
	Higher Valuation	7	(6%)	53	(48%)	50	(45%)	110	(100%)
Total		123	(43%)	61	(21%)	**102**	**(36%)**	286	(100%)

| Income Group | Valuation Group | C. Income-Modified Valuation | | | | | | | |
		Lose Subsidy		No Difference		Gain Subsidy		Total	
Lower income	Lower Valuation	0	(0%)	0	(0%)	110	(100%)	110	(100%)
	Higher Valuation	0	(0%)	9	(27%)	24	(73%)	33	(100%)
Higher Income	Lower Valuation	20	(61%)	0	(0%)	13	(39%)	33	(100%)
	Higher Valuation	41	(37%)	59	(54%)	10	(9%)	110	(100%)
Total		61	(21%)	68	(24%)	**157**	**(55%)**	286	(100%)

Table 6: Additional Pros and Cons of Each Method of Including Income

A. Valuation and Income Index	
Pro	**Con**
• Familiar method used previously in Maine • Mixed benefits to communities	• Changes valuation portion of the formula, too • High need students would increase required local contribution, not just subsidy. • Mixed benefits to communities
B. Valuation and Income Rates	
Pro	**Con**
• Most beneficial method for higher valuation communities • Simple addition to current mill rate expectation formula • Local share does not depend on student needs, but subsidy does.	• Least beneficial method for lower income communities
C. Income-Modified Valuation	
Pro	**Con**
• Most beneficial method for lower income communities • Slight alteration from current mill rate expectation formula • Local share does not depend on student needs, but subsidy does.	• Least beneficial method for higher valuation communities

There are other possible ways to include income in the school funding formula. A state may use income as a criterion for receiving particular subsidies. In New Hampshire, for example, eligibility for targeted aid portion of funding depends on median household income being less than 150% of the state average, even though per-pupil valuation is used as the primary basis for subsidy calculations. Another possible way to introduce income into the formula would be to cap the local required contribution at a percentage of income, such that the local required contribution would be equal to valuation multiplied by the mill rate expectation, but no greater than a specified percentage of resident personal income. In addition to these other methods, the weight given to each of the factors, valuation and

income could be changed, which would alter the number of communities that gain or lose subsidy.

Summary

In summary, the analysis indicates that including income in the ability-to-pay provision of Maine's school funding formula would result in significant changes in the amount of State subsidy communities receive each year. In fact, approximately 75% of Maine's communities would experience either gains or losses in State subsidy. The profiles of the number and type of communities who would gain or lose subsidy may be further changed by adjusting the weight assigned to valuation and income in the funding formula.

Appendix A: Ability-to-Pay Alternative Definitions for School Funding Formula (FY08)

SAU	Total Allocation	Valuation Mill Rate		A. Valuation and Income Index			B. Valuation and Income Rates			C. Income-Modified Valuation		
		Subsidy*	Subsidy As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation
ACTON	3,634,361	60,476	1.7%	378,520	318,044	+8.8%	434,307	373,830	+10.3%	176,950	116,473	+3.2%
AIRLINE CSD AURORA	651,875	238,280	36.6%	253,822	15,542	+2.4%	270,599	32,319	+5.0%	254,971	16,691	+2.6%
ALEXANDER	695,616	466,548	67.1%	420,637	(45,912)	-6.6%	464,586	(1,962)	-0.3%	471,527	4,978	+0.7%
ALNA	823,010	333,059	40.5%	334,669	1,610	+0.2%	346,574	13,514	+1.6%	328,015	(5,044)	-0.6%
ALTON	1,031,151	804,204	78.0%	806,856	2,652	+0.3%	775,843	(28,361)	-2.8%	814,676	10,471	+1.0%
APPLETON	1,110,288	642,414	57.9%	701,435	59,021	+5.3%	647,032	4,618	+0.4%	662,010	19,596	+1.8%
ARROWSIC	427,503	0	0.0%	54,691	54,691	+12.8%	0	0	0%	0	0	0%
ARUNDEL	5,359,986	2,922,250	54.5%	3,063,546	141,296	+2.6%	2,932,574	10,324	+0.2%	2,969,244	46,995	+0.9%
AUBURN	29,898,734	18,174,907	60.8%	17,917,405	(257,502)	-0.9%	17,602,528	(572,379)	-1.9%	18,119,838	(55,069)	-0.2%
AUGUSTA	22,965,310	14,463,989	63.0%	13,108,793	(1,355,195)	-5.9%	13,939,530	(524,459)	-2.3%	14,259,026	(204,962)	-0.9%
BAILEYVILLE	2,353,622	0	0.0%	368,994	368,994	+15.7%	172,585	172,585	+7.3%	12,179	12,179	+0.5%
BANCROFT	86,776	45,063	51.9%	47,293	2,230	+2.6%	48,219	3,156	+3.6%	47,887	2,824	+3.3%
BANGOR	32,179,531	17,592,000	54.7%	17,548,873	(43,128)	-0.1%	16,706,591	(885,409)	-2.8%	17,093,852	(498,149)	-1.5%
BAR HARBOR	3,140,479	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BARING PLT.	314,176	221,559	70.5%	218,367	(3,192)	-1.0%	214,841	(6,718)	-2.1%	223,721	2,162	+0.7%
BATH	12,445,923	6,606,810	53.1%	5,928,001	(678,810)	-5.5%	6,616,782	9,972	+0.1%	6,529,332	(77,478)	-0.6%
B-BBAY HBR CSD BOOTHBAY HARBOR	5,957,243	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BEALS	450,547	193,675	43.0%	216,037	22,362	+5.0%	209,102	15,427	+3.4%	203,930	10,255	+2.3%
BEAVER COVE	68,587	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BEDDINGTON	28,369	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BIDDEFORD	27,513,717	11,648,284	42.3%	10,705,216	(943,068)	-3.4%	12,220,496	572,212	+2.1%	11,548,253	(100,031)	-0.4%
BLUE HILL	2,723,743	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BOWERBANK	38,211	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BRADLEY	1,651,432	1,156,178	70.0%	1,219,487	63,309	+3.8%	1,114,537	(41,641)	-2.5%	1,175,016	18,838	+1.1%
BREMEN	354,889	0	0.0%	2,037	2,037	+0.6%	0	0	0%	0	0	0%
BREWER	11,752,356	7,344,565	62.5%	7,272,448	(72,117)	-0.6%	7,093,638	(250,926)	-2.1%	7,338,587	(5,978)	-0.1%
BRIDGEWATER	467,352	313,933	67.2%	308,978	(4,955)	-1.1%	285,845	(28,088)	-6.0%	307,945	(5,988)	-1.3%
BRISTOL	3,249,246	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BROOKLIN	1,054,486	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BROOKSVILLE	1,063,673	0	0.0%	0	0	0%	0	0	0%	0	0	0%
BRUNSWICK	27,432,656	14,867,852	54.2%	14,867,856	4	+0.0%	14,615,969	(251,883)	-0.9%	14,769,686	(98,166)	-0.4%
BUCKSPORT	7,930,271	4,024,450	50.7%	3,854,230	(170,220)	-2.1%	4,207,025	182,575	+2.3%	4,138,004	113,554	+1.4%
CALAIS	5,560,085	4,643,106	83.5%	4,237,570	(405,536)	-7.3%	4,492,086	(151,020)	-2.7%	4,665,325	22,220	+0.4%
CAPE ELIZABETH	14,595,847	3,421,005	23.4%	4,529,375	1,108,371	+7.6%	3,414,657	(6,347)	-0.0%	2,644,875	(776,130)	-5.3%
CARATUNK	56,612	0	0.0%	0	0	0%	0	0	0%	0	0	0%

*Does not include minimum receiver subsidy.

SAU	Total Allocation	Valuation Mill Rate		A. Valuation and Income Index			B. Valuation and Income Rates			C. Income-Modified Valuation		
		Subsidy*	Subsidy As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation
CARIBOU	11,912,339	9,939,809	83.4%	9,774,632	(165,177)	-1.4%	9,537,309	(402,500)	-3.4%	10,035,403	95,594	+0.8%
CARRABASSETT VAL	608,249	0	0.0%	0	0	0%	0	0	0%	0	0	0%
CARROLL PLT.	107,916	25,904	24.0%	27,276	1,373	+1.3%	27,915	2,011	+1.9%	21,204	(4,700)	-4.4%
CASTINE	696,508	0	0.0%	0	0	0%	0	0	0%	0	0	0%
CASWELL	451,477	335,882	74.4%	357,503	21,620	+4.8%	331,674	(4,208)	-0.9%	344,710	8,828	+2.0%
CHARLOTTE	579,248	447,746	77.3%	409,790	(37,956)	-6.6%	442,192	(5,554)	-1.0%	453,207	5,461	+0.9%
CHELSEA	3,588,851	2,790,648	77.8%	2,701,057	(89,591)	-2.5%	2,682,446	(108,203)	-3.0%	2,812,799	22,150	+0.6%
CHINA	7,047,612	5,031,955	71.4%	5,043,027	11,072	+0.2%	4,937,078	(94,877)	-1.3%	5,117,970	86,015	+1.2%
COOPER	251,430	134,421	53.5%	152,914	18,492	+7.4%	141,327	6,906	+2.7%	142,364	7,943	+3.2%
COPLIN PLT.	169,523	30,244	17.8%	45,147	14,903	+8.8%	38,626	8,381	+4.9%	29,205	(1,039)	-0.6%
CRANBERRY ISLES	167,495	0	0.0%	0	0	0%	0	0	0%	0	0	0%
CRAWFORD	144,517	74,171	51.3%	69,273	(4,898)	-3.4%	77,166	2,995	+2.1%	75,830	1,660	+1.1%
CUTLER	631,367	334,074	52.9%	315,482	(18,592)	-2.9%	338,986	4,912	+0.8%	335,994	1,920	+0.3%
DALLAS PLT.	278,472	0	0.0%	0	0	0%	0	0	0%	0	0	0%
DAMARISCOTTA	769,444	165,086	21.5%	338,619	173,533	+22.6%	142,393	(22,693)	-2.9%	129,317	(35,770)	-4.6%
DAYTON	3,425,161	2,204,172	64.4%	2,262,068	57,896	+1.7%	2,202,621	(1,551)	-0.0%	2,258,649	54,477	+1.6%
DEBLOIS	61,298	0	0.0%	0	0	0%	0	0	0%	0	0	0%
DEDHAM	2,014,345	766,136	38.0%	953,330	187,194	+9.3%	799,576	33,440	+1.7%	775,708	9,572	+0.5%
DEER I-STON CSD STONINGTON	4,274,090	0	0.0%	0	0	0%	0	0	0%	0	0	0%
DENNYSVILLE	467,584	385,219	82.4%	390,392	5,173	+1.1%	371,797	(13,422)	-2.9%	390,564	5,345	+1.1%
DRESDEN	2,336,778	1,533,980	65.6%	1,519,461	(14,519)	-0.6%	1,500,311	(33,669)	-1.4%	1,549,469	15,489	+0.7%
DREW PLT.	44,122	10,186	23.1%	15,767	5,581	+12.6%	6,840	(3,346)	-7.6%	5,215	(4,971)	-11.3%
DURHAM	4,804,570	2,772,298	57.7%	2,836,261	63,963	+1.3%	2,728,216	(44,082)	-0.9%	2,789,448	17,149	+0.4%
EAST MACHIAS	1,619,605	1,191,870	73.6%	1,225,696	33,826	+2.1%	1,169,245	(22,625)	-1.4%	1,216,262	24,392	+1.5%
EAST MILLINOCKET	2,147,418	812,602	37.8%	1,086,906	274,304	+12.8%	843,225	30,623	+1.4%	830,897	18,295	+0.9%
EAST RANGE CSD TOPSFIELD	384,992	254,551	66.1%	220,168	(34,383)	-8.9%	253,201	(1,350)	-0.4%	255,774	1,223	+0.3%
EASTON	1,707,526	918,867	53.8%	1,032,061	113,194	+6.6%	948,769	29,901	+1.8%	960,018	41,150	+2.4%
EASTPORT	1,789,285	1,128,947	63.1%	996,662	(132,285)	-7.4%	1,107,409	(21,537)	-1.2%	1,121,713	(7,234)	-0.4%
EDGECOMB	2,003,276	741,634	37.0%	302,191	(439,443)	-21.9%	813,997	72,363	+3.6%	694,267	(47,368)	-2.4%
ELLSWORTH	9,856,447	4,330,182	43.9%	4,103,276	(226,905)	-2.3%	4,513,632	183,450	+1.9%	4,319,291	(10,891)	-0.1%
FALMOUTH	19,431,185	6,940,263	35.7%	6,777,987	(162,276)	-0.8%	6,962,734	22,471	+0.1%	6,261,012	(679,251)	-3.5%
FAYETTE	1,542,247	742,983	48.2%	754,772	11,789	+0.8%	776,978	33,995	+2.2%	763,854	20,871	+1.4%
FIVE TOWN CSD	9,088,610	2,741,599	30.2%	606,608	(2,134,991)	-23.5%	3,207,140	465,541	+5.1%	2,556,342	(185,257)	-2.0%
FLANDR BAY CSD SULLIVAN	2,215,525	235,170	10.6%	589,762	354,592	+16.0%	356,473	121,304	+5.5%	223,198	(11,972)	-0.5%
FRANKLIN	1,149,216	644,265	56.1%	662,913	18,648	+1.6%	637,596	(6,669)	-0.6%	648,896	4,631	+0.4%
FREEPORT	11,291,057	1,832,457	16.2%	1,475,899	(356,558)	-3.2%	2,233,157	400,700	+3.5%	1,213,889	(618,568)	-5.5%
FRENCHBORO	78,880	9,594	12.2%	32,659	23,064	+29.2%	16,162	6,568	+8.3%	14,019	4,425	+5.6%

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		Subsidy*	Subsidy As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation	Subsidy	Subsidy Difference from Valuation Mill Rate	Difference As % of Total Allocation
GEORGETOWN	1,396,182	0	0.0%	0	0	0%	0	0	0%	0	0	0%
GILEAD	285,967	108,156	37.8%	142,912	34,755	+12.2%	123,099	14,942	+5.2%	120,049	11,893	+4.2%
GLENBURN	5,788,992	4,293,687	74.2%	4,291,276	(2,411)	-0.0%	4,161,140	(132,546)	-2.3%	4,350,068	56,382	+1.0%
GORHAM	24,848,342	16,122,548	64.9%	15,762,197	(360,351)	-1.5%	15,945,709	(176,839)	-0.7%	16,341,545	218,997	+0.9%
GR LAKE STR PLT.	84,297	0	0.0%	0	0	0%	0	0	0%	0	0	0%
GR SLT BAY CSD DAMARISCOTTA	3,414,931	0	0.0%	287,132	287,132	+8.4%	53,281	53,281	+1.6%	0	0	0%
GRAND ISLE	420,204	319,103	75.9%	334,720	15,617	+3.7%	296,703	(22,400)	-5.3%	322,154	3,051	+0.7%
GREENBUSH	2,074,841	1,740,430	83.9%	1,725,590	(14,840)	-0.7%	1,689,442	(50,988)	-2.5%	1,762,242	21,813	+1.1%
GREENVILLE	2,053,947	376,943	18.4%	298,994	(77,948)	-3.8%	510,600	133,657	+6.5%	371,421	(5,521)	-0.3%
HANCOCK	2,530,174	755,604	29.9%	1,082,153	326,550	+12.9%	850,500	94,896	+3.8%	793,846	38,242	+1.5%
HANOVER	314,699	142,898	45.4%	169,098	26,200	+8.3%	139,242	(3,656)	-1.2%	141,118	(1,780)	-0.6%
HARMONY	1,018,879	738,553	72.5%	760,507	21,954	+2.2%	721,292	(17,262)	-1.7%	752,466	13,913	+1.4%
HERMON	7,452,322	5,158,814	69.2%	5,201,471	42,657	+0.6%	5,063,000	(95,814)	-1.3%	5,246,023	87,209	+1.2%
HERSEY	36,159	0	0.0%	0	0	0%	0	0	0%	0	0	0%
HIGHLAND PLT.	45,954	0	0.0%	10,823	10,823	+23.6%	1,626	1,626	+3.5%	0	0	0%
HOPE	1,202,848	520,630	43.3%	576,731	56,101	+4.7%	527,110	6,479	+0.5%	516,786	(3,844)	-0.3%
INDIAN ISLAND	1,041,899	992,056	95.2%	971,597	(20,459)	-2.0%	956,897	(35,159)	-3.4%	996,490	4,434	+0.4%
INDIAN TOWNSHIP	1,761,448	1,746,955	99.2%	1,704,289	(42,665)	-2.4%	1,709,210	(37,745)	-2.1%	1,748,513	1,559	+0.1%
ISLE AU HAUT	91,527	0	0.0%	0	0	0%	0	0	0%	0	0	0%
ISLESBORO	786,897	0	0.0%	0	0	0%	0	0	0%	0	0	0%
JAY	7,375,036	1,360,940	18.5%	1,834,481	473,540	+6.4%	1,903,744	542,804	+7.4%	1,548,582	187,642	+2.5%
JEFFERSON	3,156,113	1,199,844	38.0%	1,306,633	106,789	+3.4%	1,266,207	66,363	+2.1%	1,196,207	(3,636)	-0.1%
JONESBORO	697,491	357,424	51.2%	427,087	69,663	+10.0%	370,652	13,228	+1.9%	376,099	18,675	+2.7%
JONESPORT	900,639	248,782	27.6%	369,077	120,295	+13.4%	281,982	33,200	+3.7%	258,332	9,550	+1.1%
KITTERY	9,482,117	0	0.0%	210,112	210,112	+2.2%	34,477	34,477	+0.4%	0	0	0%
LAKEVIEW PLT	14,925	0	0.0%	0	0	0%	0	0	0%	0	0	0%
LAKEVILLE	103,891	0	0.0%	0	0	0%	0	0	0%	0	0	0%
LAMOINE	1,825,088	499,109	27.3%	658,059	158,950	+8.7%	558,694	59,585	+3.3%	493,864	(5,245)	-0.3%
LEWISTON	43,959,332	30,180,963	68.7%	28,175,538	(2,005,425)	-4.6%	28,986,417	(1,194,546)	-2.7%	30,081,429	(99,533)	-0.2%
LIMESTONE	2,757,807	2,342,091	84.9%	2,249,361	(92,730)	-3.4%	2,235,174	(106,918)	-3.9%	2,356,672	14,581	+0.5%
LINCOLN PLT.	19,737	0	0.0%	0	0	0%	0	0	0%	0	0	0%
LINCOLNVILLE	2,353,650	709,717	30.2%	377,743	(331,974)	-14.1%	833,486	123,769	+5.3%	697,352	(12,364)	-0.5%
LISBON	13,127,329	9,577,836	73.0%	9,176,671	(401,164)	-3.1%	9,310,787	(267,048)	-2.0%	9,662,856	85,021	+0.6%
LITCHFIELD	3,968,710	2,853,268	71.9%	2,710,477	(142,790)	-3.6%	2,839,993	(13,275)	-0.3%	2,905,300	52,033	+1.3%
LONG ISLAND	222,800	0	0.0%	0	0	0%	0	0	0%	0	0	0%
LOWELL	216,023	0	0.0%	30,635	30,635	+14.2%	1,644	1,644	+0.8%	0	0	0%
MACHIAS	2,093,906	1,375,241	65.7%	1,419,954	44,713	+2.1%	1,315,451	(59,790)	-2.9%	1,383,310	8,069	+0.4%

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MACHIASPORT	1,159,156	630,320	54.4%	632,096	1,776	+0.2%	631,754	1,434	+0.1%	635,490	5,170	+0.4%
MACWAHOC PLT.	83,511	38,617	46.2%	43,775	5,159	+6.2%	38,935	318	+0.4%	38,903	286	+0.3%
MADAWASKA	5,882,503	3,295,236	56.0%	3,185,689	(109,547)	-1.9%	3,266,555	(28,681)	-0.5%	3,291,244	(3,992)	-0.1%
MAGALLOWAY PLT.	21,339	0	0.0%	0	0	0%	0	0	0%	0	0	0%
MANCHESTER	1,515,348	805,661	53.2%	839,081	33,420	+2.2%	762,630	(43,032)	-2.8%	783,941	(21,720)	-1.4%
MARANACOOK CSD READFIELD	7,646,830	4,526,040	59.2%	4,312,032	(214,008)	-2.8%	4,506,649	(19,391)	-0.3%	4,555,696	29,656	+0.4%
MARIAVILLE	654,874	277,336	42.3%	348,170	70,834	+10.8%	310,234	32,898	+5.0%	305,791	28,455	+4.3%
MARSHFIELD	503,934	292,541	58.1%	315,485	22,945	+4.6%	280,342	(12,198)	-2.4%	292,797	256	+0.1%
MECHANIC FALLS	4,042,075	3,154,790	78.0%	3,120,045	(34,746)	-0.9%	3,038,302	(116,489)	-2.9%	3,189,362	34,571	+0.9%
MEDDYBEMPS	141,444	20,193	14.3%	34,088	13,895	+9.8%	22,940	2,747	+1.9%	12,547	(7,647)	-5.4%
MEDFORD	233,068	141,158	60.6%	166,884	25,726	+11.0%	141,856	699	+0.3%	147,311	6,153	+2.6%
MEDWAY	1,585,413	1,175,000	74.1%	1,209,316	34,317	+2.2%	1,119,578	(55,421)	-3.5%	1,188,612	13,613	+0.9%
MILFORD	3,772,176	2,761,873	73.2%	2,662,621	(99,253)	-2.6%	2,647,219	(114,654)	-3.0%	2,773,779	11,906	+0.3%
MILLINOCKET	5,116,157	2,923,043	57.1%	3,023,524	100,481	+2.0%	2,801,980	(121,063)	-2.4%	2,897,109	(25,934)	-0.5%
MINOT	3,209,944	2,181,259	68.0%	2,281,091	99,831	+3.1%	2,126,673	(54,586)	-1.7%	2,220,526	39,267	+1.2%
MONHEGAN PLT	70,066	0	0.0%	0	0	0%	0	0	0%	0	0	0%
MONMOUTH	6,610,172	4,547,146	68.8%	4,676,458	129,312	+2.0%	4,531,144	(16,002)	-0.2%	4,664,772	117,626	+1.8%
MOOSABEC CSD JONESPORT	760,638	324,653	42.7%	334,018	9,365	+1.2%	347,855	23,202	+3.1%	335,106	10,453	+1.4%
MORO PLT.	16,352	0	0.0%	0	0	0%	0	0	0%	0	0	0%
MOUNT DESERT	1,257,349	0	0.0%	0	0	0%	0	0	0%	0	0	0%
MOUNT VERNON	912,533	383,514	42.0%	477,127	93,613	+10.3%	395,314	11,800	+1.3%	393,042	9,528	+1.0%
MT DESERT CSD BAR HARBOR	3,932,081	0	0.0%	0	0	0%	0	0	0%	0	0	0%
NASHVILLE PLT.	70,549	0	0.0%	0	0	0%	0	0	0%	0	0	0%
NEW SWEDEN	872,313	703,340	80.6%	596,507	(106,833)	-12.2%	681,821	(21,520)	-2.5%	702,554	(787)	-0.1%
NEWCASTLE	902,810	304,467	33.7%	463,065	158,598	+17.6%	281,258	(23,209)	-2.6%	285,262	(19,205)	-2.1%
NOBLEBORO	2,475,895	698,497	28.2%	627,436	(71,061)	-2.9%	807,583	109,085	+4.4%	683,028	(15,469)	-0.6%
NORTHFIELD	155,850	0	0.0%	0	0	0%	0	0	0%	0	0	0%
OAK HILL CSD WALES	4,310,601	3,041,045	70.5%	3,117,907	76,862	+1.8%	2,957,460	(83,585)	-1.9%	3,089,615	48,570	+1.1%
OLD ORCHARD BCH.	8,294,781	158,272	1.9%	835,664	677,393	+8.2%	505,036	346,764	+4.2%	0	(158,272)	-1.9%
OLD TOWN	9,090,247	6,161,146	67.8%	5,862,289	(298,857)	-3.3%	5,933,808	(227,337)	-2.5%	6,158,262	(2,884)	-0.0%
ORIENT	84,663	0	0.0%	0	0	0%	0	0	0%	0	0	0%
ORLAND	2,334,707	1,017,212	43.6%	1,108,925	91,713	+3.9%	1,008,961	(8,251)	-0.4%	990,319	(26,893)	-1.2%
ORONO	5,136,550	2,661,343	51.8%	2,558,981	(102,362)	-2.0%	2,337,142	(324,201)	-6.3%	2,410,641	(250,702)	-4.9%
ORRINGTON	5,124,987	3,191,696	62.3%	3,209,845	18,149	+0.4%	3,139,297	(52,399)	-1.0%	3,227,065	35,369	+0.7%
OTIS	657,227	0	0.0%	29,607	29,607	+4.5%	0	0	0%	0	0	0%
PALERMO	1,832,803	994,301	54.3%	1,124,806	130,505	+7.1%	1,016,012	21,711	+1.2%	1,033,401	39,100	+2.1%
PEMBROKE	1,289,962	905,354	70.2%	900,108	(5,246)	-0.4%	911,114	5,761	+0.4%	930,313	24,959	+1.9%

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PENINSULA CSD	1,546,598	0	0.0%	0	0	0%	0	0	0%	0	0	0%
PENOBSCOT	998,129	176,948	17.7%	214,031	37,082	+3.7%	167,509	(9,439)	-0.9%	82,947	(94,002)	-9.4%
PERRY	1,110,919	692,728	62.4%	788,714	95,986	+8.6%	699,477	6,749	+0.6%	721,637	28,909	+2.6%
PHIPPSBURG	2,828,797	0	0.0%	0	0	0%	0	0	0%	0	0	0%
PLEASANT POINT	1,330,630	1,321,085	99.3%	1,295,357	(25,728)	-1.9%	1,290,677	(30,408)	-2.3%	1,322,181	1,095	+0.1%
PLEASANT RDGE PLT	41,340	0	0.0%	0	0	0%	0	0	0%	0	0	0%
POLAND	8,291,783	4,309,959	52.0%	3,859,750	(450,209)	-5.4%	4,383,719	73,760	+0.9%	4,302,087	(7,872)	-0.1%
PORTLAND	64,706,923	14,941,193	23.1%	14,509,906	(431,287)	-0.7%	15,294,200	353,007	+0.5%	10,564,254	(4,376,939)	-6.8%
PRINCETON	1,344,053	1,054,183	78.4%	1,037,353	(16,830)	-1.3%	1,031,450	(22,733)	-1.7%	1,070,087	15,905	+1.2%
RANGELEY	1,216,197	0	0.0%	0	0	0%	0	0	0%	0	0	0%
RANGELEY PLT.	144,513	0	0.0%	0	0	0%	0	0	0%	0	0	0%
RAYMOND	7,717,495	1,662,394	21.5%	1,739,119	76,726	+1.0%	2,089,219	426,825	+5.5%	1,651,163	(11,231)	-0.1%
READFIELD	1,676,719	1,029,619	61.4%	1,109,521	79,901	+4.8%	1,020,213	(9,406)	-0.6%	1,054,158	24,539	+1.5%
REED PLT.	231,218	155,216	67.1%	146,872	(8,344)	-3.6%	153,096	(2,120)	-0.9%	156,822	1,606	+0.7%
RICHMOND	4,826,456	3,382,762	70.1%	3,413,298	30,536	+0.6%	3,301,833	(80,929)	-1.7%	3,434,021	51,259	+1.1%
ROBBINSTON	677,765	444,101	65.5%	462,969	18,868	+2.8%	435,971	(8,130)	-1.2%	452,401	8,300	+1.2%
ROQUE BLUFFS	235,263	0	0.0%	0	0	0%	0	0	0%	0	0	0%
S A D 1 PRESQUE ISLE	18,526,253	14,617,603	78.9%	14,166,699	(450,904)	-2.4%	14,155,464	(462,140)	-2.5%	14,770,744	153,141	+0.8%
S A D 3 THORNDIKE	14,006,848	10,036,689	71.7%	9,775,284	(261,405)	-1.9%	9,890,293	(146,396)	-1.0%	10,196,313	159,624	+1.1%
S A D 4 GUILFORD	6,233,920	4,006,870	64.3%	4,234,860	227,990	+3.7%	4,000,730	(6,140)	-0.1%	4,118,337	111,467	+1.8%
S A D 5 ROCKLAND	12,043,547	3,560,608	29.6%	4,067,226	506,619	+4.2%	3,925,418	364,811	+3.0%	3,459,424	(101,184)	-0.8%
S A D 6 BUXTON	35,328,722	19,686,347	55.7%	20,154,315	467,968	+1.3%	19,744,553	58,207	+0.2%	19,976,902	290,556	+0.8%
S A D 7 NORTH HAVEN	682,765	0	0.0%	0	0	0%	0	0	0%	0	0	0%
S A D 8 VINALHAVEN	2,599,096	0	0.0%	0	0	0%	0	0	0%	0	0	0%
S A D 9 FARMINGTON	21,245,839	14,744,621	69.4%	14,544,495	(200,126)	-0.9%	14,390,431	(354,189)	-1.7%	14,919,593	174,973	+0.8%
S A D 10 ALLAGASH	163,386	0	0.0%	22,879	22,879	+14.0%	6,117	6,117	+3.7%	0	0	0%
S A D 11 GARDINER	17,944,250	13,350,517	74.4%	13,211,058	(139,459)	-0.8%	12,752,857	(597,660)	-3.3%	13,447,247	96,730	+0.5%
S A D 12 JACKMAN	1,562,269	970,864	62.1%	975,527	4,663	+0.3%	990,988	20,124	+1.3%	1,003,331	32,467	+2.1%
S A D 13 BINGHAM	2,285,063	1,588,314	69.5%	1,556,455	(31,859)	-1.4%	1,530,955	(57,359)	-2.5%	1,597,346	9,032	+0.4%
S A D 14 DANFORTH	1,278,858	865,970	67.7%	863,836	(2,134)	-0.2%	885,124	19,154	+1.5%	897,209	31,239	+2.4%
S A D 15 GRAY	17,297,637	9,513,921	55.0%	9,579,327	65,406	+0.4%	9,480,338	(33,582)	-0.2%	9,571,986	58,066	+0.3%
S A D 16 HALLOWELL	7,688,459	5,532,816	72.0%	5,164,225	(368,591)	-4.8%	5,337,002	(195,814)	-2.5%	5,543,382	10,566	+0.1%
S A D 17 NORWAY	33,121,707	20,113,614	60.7%	20,029,199	(84,416)	-0.3%	20,335,613	221,999	+0.7%	20,610,675	497,060	+1.5%
S A D 18 VERONA	1,369,710	795,273	58.1%	828,654	33,382	+2.4%	759,856	(35,416)	-2.6%	789,675	(5,598)	-0.4%
S A D 19 LUBEC	1,608,022	771,641	48.0%	743,723	(27,919)	-1.7%	795,219	23,578	+1.5%	776,592	4,951	+0.3%
S A D 20 FT FAIRFIELD	4,741,054	3,715,197	78.4%	3,691,294	(23,903)	-0.5%	3,597,788	(117,409)	-2.5%	3,763,582	48,385	+1.0%
S A D 21 DIXFIELD	8,742,688	6,885,399	78.8%	6,940,865	55,465	+0.6%	6,861,444	(23,955)	-0.3%	7,042,516	157,117	+1.8%

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S A D 22	HAMPDEN	19,468,765	14,114,654	72.5%	13,736,791	(377,863)	-1.9%	13,585,330	(529,324)	-2.7%	14,207,405	92,752	+0.5%
S A D 23	CARMEL	6,890,329	5,305,588	77.0%	5,491,674	186,086	+2.7%	5,142,037	(163,552)	-2.4%	5,399,437	93,849	+1.4%
S A D 24	VAN BUREN	3,876,438	3,288,214	84.8%	3,129,359	(158,855)	-4.1%	3,176,213	(112,001)	-2.9%	3,313,785	25,571	+0.7%
S A D 25	SHERMAN	3,361,056	2,408,373	71.7%	2,440,299	31,926	+0.9%	2,362,412	(45,961)	-1.4%	2,452,558	44,185	+1.3%
S A D 26	EASTBROOK	909,855	410,006	45.1%	503,500	93,494	+10.3%	439,732	29,727	+3.3%	437,960	27,955	+3.1%
S A D 27	FT KENT	9,037,646	6,799,991	75.2%	6,746,969	(53,022)	-0.6%	6,579,833	(220,158)	-2.4%	6,882,289	82,298	+0.9%
S A D 28	CAMDEN	6,988,573	0	0.0%	0	0	0%	0	0	0%	0	0	0%
S A D 29	HOULTON	9,953,324	8,129,264	81.7%	8,124,888	(4,376)	-0.0%	7,805,921	(323,343)	-3.2%	8,223,237	93,973	+0.9%
S A D 30	LEE	2,791,283	2,241,591	80.3%	2,143,643	(97,948)	-3.5%	2,193,873	(47,718)	-1.7%	2,269,346	27,755	+1.0%
S A D 31	HOWLAND	4,794,621	3,174,531	66.2%	3,266,704	92,174	+1.9%	3,075,497	(99,034)	-2.1%	3,211,030	36,499	+0.8%
S A D 32	ASHLAND	2,638,806	1,584,316	60.0%	1,657,524	73,208	+2.8%	1,567,050	(17,266)	-0.7%	1,610,813	26,497	+1.0%
S A D 33	ST AGATHA	3,018,154	2,403,771	79.6%	2,289,230	(114,541)	-3.8%	2,325,102	(78,669)	-2.6%	2,424,091	20,320	+0.7%
S A D 34	BELFAST	17,714,672	8,241,933	46.5%	8,196,063	(45,869)	-0.3%	8,647,581	405,648	+2.3%	8,427,469	185,536	+1.0%
S A D 35	ELIOT	22,796,153	13,011,980	57.1%	13,215,580	203,600	+0.9%	13,082,388	70,408	+0.3%	13,245,961	233,981	+1.0%
S A D 36	LIVERMORE FALLS	7,900,144	5,813,080	73.6%	5,999,596	186,517	+2.4%	5,677,016	(136,063)	-1.7%	5,925,465	112,385	+1.4%
S A D 37	HARRINGTON	6,061,638	2,954,727	48.7%	3,509,538	554,812	+9.2%	3,054,825	100,099	+1.7%	3,083,193	128,466	+2.1%
S A D 38	DIXMONT	2,979,689	2,254,660	75.7%	2,344,715	90,055	+3.0%	2,202,807	(51,854)	-1.7%	2,300,779	46,119	+1.5%
S A D 39	BUCKFIELD	5,609,336	4,071,258	72.6%	3,993,180	(78,077)	-1.4%	3,997,250	(74,008)	-1.3%	4,133,953	62,695	+1.1%
S A D 40	WALDOBORO	17,367,834	9,301,671	53.6%	9,523,964	222,294	+1.3%	9,421,723	120,052	+0.7%	9,461,208	159,538	+0.9%
S A D 41	MILO	5,783,184	4,700,414	81.3%	4,667,578	(32,836)	-0.6%	4,521,835	(178,579)	-3.1%	4,753,559	53,145	+0.9%
S A D 42	MARS HILL	3,063,859	2,560,829	83.6%	2,567,770	6,941	+0.2%	2,476,318	(84,511)	-2.8%	2,593,862	33,034	+1.1%
S A D 43	MEXICO	12,300,700	6,524,863	53.0%	7,222,493	697,630	+5.7%	6,584,045	59,182	+0.5%	6,688,412	163,548	+1.3%
S A D 44	BETHEL	7,269,136	1,343,769	18.5%	1,908,302	564,533	+7.8%	1,746,431	402,662	+5.5%	1,357,070	13,301	+0.2%
S A D 45	WASHBURN	3,106,845	2,499,886	80.5%	2,525,672	25,786	+0.8%	2,422,281	(77,605)	-2.5%	2,536,811	36,925	+1.2%
S A D 46	DEXTER	8,285,785	6,366,280	76.8%	6,389,373	23,093	+0.3%	6,198,183	(168,097)	-2.0%	6,465,490	99,210	+1.2%
S A D 47	OAKLAND	21,401,070	12,576,296	58.8%	13,305,788	729,492	+3.4%	12,734,443	158,147	+0.7%	12,963,027	386,731	+1.8%
S A D 48	NEWPORT	16,607,525	11,984,098	72.2%	12,310,360	326,262	+2.0%	11,777,121	(206,977)	-1.2%	12,232,779	248,680	+1.5%
S A D 49	FAIRFIELD	20,844,732	16,501,631	79.2%	16,564,438	62,807	+0.3%	15,943,747	(557,884)	-2.7%	16,724,782	223,151	+1.1%
S A D 50	THOMASTON	8,114,425	529,022	6.5%	1,281,792	752,770	+9.3%	974,743	445,721	+5.5%	272,822	(256,199)	-3.2%
S A D 51	CUMBERLAND	19,545,520	10,086,567	51.6%	10,206,093	119,526	+0.6%	9,911,773	(174,793)	-0.9%	9,956,651	(129,916)	-0.7%
S A D 52	TURNER	19,192,304	13,877,431	72.3%	13,609,186	(268,245)	-1.4%	13,523,713	(353,718)	-1.8%	14,047,043	169,612	+0.9%
S A D 53	PITTSFIELD	9,094,098	6,907,700	76.0%	7,066,812	159,111	+1.7%	6,758,501	(149,199)	-1.6%	7,039,716	132,016	+1.5%
S A D 54	SKOWHEGAN	25,948,465	15,805,136	60.9%	15,806,753	1,617	+0.0%	16,001,704	196,568	+0.8%	16,221,494	416,358	+1.6%
S A D 55	PORTER	10,945,025	6,588,491	60.2%	6,884,541	296,050	+2.7%	6,693,500	105,010	+1.0%	6,805,615	217,124	+2.0%
S A D 56	SEARSPORT	7,648,192	4,659,350	60.9%	4,433,797	(225,553)	-2.9%	4,653,844	(5,505)	-0.1%	4,712,418	53,068	+0.7%
S A D 57	WATERBORO	31,877,780	16,843,425	52.8%	17,666,468	823,043	+2.6%	17,480,627	637,202	+2.0%	17,482,068	638,643	+2.0%
S A D 58	KINGFIELD	6,137,450	4,060,638	66.2%	4,093,978	33,340	+0.5%	4,044,509	(16,128)	-0.3%	4,150,636	89,998	+1.5%

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S A D 59 MADISON	8,684,995	5,398,506	62.2%	5,622,227	223,721	+2.6%	5,426,878	28,372	+0.3%	5,549,678	151,173	+1.7%
S A D 60 BERWICK	29,099,020	18,884,991	64.9%	18,490,907	(394,084)	-1.4%	19,045,443	160,452	+0.6%	19,360,414	475,423	+1.6%
S A D 61 BRIDGTON	21,296,155	6,314,471	29.7%	5,224,563	(1,089,908)	-5.1%	7,526,677	1,212,206	+5.7%	6,569,902	255,431	+1.2%
S A D 62 POWNAL	1,771,601	655,248	37.0%	745,219	89,971	+5.1%	621,334	(33,915)	-1.9%	587,830	(67,418)	-3.8%
S A D 63 EDDINGTON	7,987,063	5,339,701	66.9%	5,408,229	68,528	+0.9%	5,115,569	(224,132)	-2.8%	5,366,499	26,798	+0.3%
S A D 64 CORINTH	9,427,293	7,053,894	74.8%	7,319,064	265,170	+2.8%	6,838,649	(215,244)	-2.3%	7,179,988	126,095	+1.3%
S A D 65 MATINICUS IS PLT	53,287	0	0.0%	0	0	0%	0	0	0%	0	0	0%
S A D 67 LINCOLN	8,963,942	6,642,861	74.1%	6,941,279	298,418	+3.3%	6,510,304	(132,557)	-1.5%	6,788,623	145,762	+1.6%
S A D 68 DOVER-FOXCROFT	8,769,471	6,134,836	70.0%	6,306,218	171,383	+2.0%	6,031,085	(103,751)	-1.2%	6,259,418	124,582	+1.4%
S A D 70 HODGDON	4,873,116	3,646,471	74.8%	3,605,314	(41,157)	-0.8%	3,582,271	(64,199)	-1.3%	3,708,220	61,749	+1.3%
S A D 71 KENNEBUNK	23,268,139	0	0.0%	0	0	0%	626,999	626,999	+2.7%	0	0	0%
S A D 72 FRYEBURG	12,781,464	3,960,225	31.0%	4,359,834	399,609	+3.1%	4,732,746	772,521	+6.0%	4,340,583	380,358	+3.0%
S A D 74 ANSON	7,653,966	5,314,150	69.4%	5,239,643	(74,506)	-1.0%	5,322,223	8,073	+0.1%	5,442,702	128,552	+1.7%
S A D 75 TOPSHAM	30,148,338	11,743,007	39.0%	10,166,965	(1,576,043)	-5.2%	12,344,674	601,666	+2.0%	11,302,190	(440,818)	-1.5%
S A D 76 SWAN'S ISLAND	457,059	0	0.0%	0	0	0%	0	0	0%	0	0	0%
SABATTUS	5,057,072	4,038,736	79.9%	3,795,197	(243,539)	-4.8%	3,931,283	(107,454)	-2.1%	4,075,667	36,930	+0.7%
SACO	23,141,725	10,377,547	44.8%	11,490,109	1,112,562	+4.8%	10,633,574	256,027	+1.1%	10,485,863	108,316	+0.5%
SANDY RIVER PLT.	74,479	0	0.0%	0	0	0%	0	0	0%	0	0	0%
SANFORD	30,393,210	20,804,876	68.5%	20,741,667	(63,209)	-0.2%	20,478,161	(326,715)	-1.1%	21,146,422	341,545	+1.1%
SCARBOROUGH	27,945,096	7,631,572	27.3%	9,717,065	2,085,492	+7.5%	8,594,010	962,437	+3.4%	7,543,271	(88,301)	-0.3%
SCHOODIC CSD SULLIVAN	1,215,923	406,426	33.4%	502,067	95,641	+7.9%	453,907	47,481	+3.9%	425,509	19,084	+1.6%
SEBOEIS PT	38,765	0	0.0%	2,690	2,690	+6.9%	0	0	0%	0	0	0%
SEDGWICK	1,569,409	348,420	22.2%	333,025	(15,395)	-1.0%	438,010	89,590	+5.7%	348,073	(347)	-0.0%
SHIRLEY	145,358	6,786	4.7%	23,299	16,513	+11.4%	10,509	3,723	+2.6%	0	(6,786)	-4.7%
SO AROOS CSD DYER BROOK	3,293,916	2,339,466	71.0%	2,381,835	42,369	+1.3%	2,295,646	(43,821)	-1.3%	2,383,513	44,046	+1.3%
SOMERVILLE	638,734	364,064	57.0%	372,016	7,952	+1.2%	364,892	828	+0.1%	370,085	6,020	+0.9%
SOUTH BRISTOL	968,800	0	0.0%	0	0	0%	0	0	0%	0	0	0%
SOUTH PORTLAND	28,330,936	4,213,752	14.9%	4,403,115	189,363	+0.7%	5,346,803	1,133,052	+4.0%	2,954,357	(1,259,394)	-4.4%
SOUTHPORT	472,703	0	0.0%	0	0	0%	0	0	0%	0	0	0%
SOUTHWEST HARBOR	1,568,108	0	0.0%	0	0	0%	0	0	0%	0	0	0%
STEUBEN	938,871	320,772	34.2%	357,802	37,030	+3.9%	378,563	57,791	+6.2%	356,071	35,299	+3.8%
STOCKHOLM	293,863	207,962	70.8%	207,759	(203)	-0.1%	197,097	(10,865)	-3.7%	208,602	639	+0.2%
SURRY	1,894,561	0	0.0%	0	0	0%	30,405	30,405	+1.6%	0	0	0%
TALMADGE	71,331	37,395	52.4%	43,791	6,396	+9.0%	35,153	(2,242)	-3.1%	37,109	(286)	-0.4%
THE FORKS	35,654	0	0.0%	0	0	0%	0	0	0%	0	0	0%
TREMONT	1,141,116	0	0.0%	0	0	0%	0	0	0%	0	0	0%
TRENTON	2,062,393	587,591	28.5%	662,889	75,298	+3.7%	679,209	91,618	+4.4%	598,252	10,662	+0.5%

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UPTON	81,120	0	0.0%	0	0	0%	0	0	0%	0	0	0%
VANCEBORO	317,604	258,570	81.4%	243,050	(15,520)	-4.9%	255,809	(2,761)	-0.9%	262,264	3,694	+1.2%
VASSALBORO	6,464,327	4,794,040	74.2%	4,824,881	30,841	+0.5%	4,712,607	(81,432)	-1.3%	4,884,782	90,743	+1.4%
VEAZIE	2,708,805	1,172,848	43.3%	1,136,403	(36,445)	-1.3%	1,199,127	26,280	+1.0%	1,146,834	(26,013)	-1.0%
WAITE	174,907	122,589	70.1%	121,265	(1,324)	-0.8%	118,799	(3,791)	-2.2%	123,773	1,184	+0.7%
WALES	1,710,710	1,336,543	78.1%	1,299,154	(37,389)	-2.2%	1,318,911	(17,632)	-1.0%	1,359,042	22,499	+1.3%
WATERVILLE	16,347,437	11,875,662	72.6%	11,533,453	(342,209)	-2.1%	11,219,095	(656,567)	-4.0%	11,872,162	(3,500)	-0.0%
WAYNE	605,607	144,971	23.9%	216,065	71,094	+11.7%	155,116	10,146	+1.7%	131,000	(13,971)	-2.3%
WESLEY	139,210	31,039	22.3%	23,127	(7,912)	-5.7%	42,526	11,486	+8.3%	35,777	4,737	+3.4%
WEST BATH	2,453,644	501,970	20.5%	748,054	246,083	+10.0%	605,718	103,747	+4.2%	486,935	(15,036)	-0.6%
WEST FORKS	28,368	0	0.0%	0	0	0%	0	0	0%	0	0	0%
WESTBROOK	23,662,468	12,509,896	52.9%	12,080,604	(429,292)	-1.8%	12,655,422	145,525	+0.6%	12,586,613	76,717	+0.3%
WESTMANLAND	29,728	0	0.0%	0	0	0%	0	0	0%	0	0	0%
WESTPORT	892,961	0	0.0%	0	0	0%	0	0	0%	0	0	0%
WHITEFIELD	3,028,122	2,031,959	67.1%	2,018,669	(13,290)	-0.4%	1,992,910	(39,049)	-1.3%	2,058,921	26,962	+0.9%
WHITING	515,456	180,338	35.0%	148,367	(31,971)	-6.2%	204,176	23,838	+4.6%	184,270	3,932	+0.8%
WHITNEYVILLE	282,609	215,444	76.2%	209,567	(5,877)	-2.1%	206,479	(8,964)	-3.2%	216,967	1,523	+0.5%
WILLIMANTIC	113,793	0	0.0%	0	0	0%	0	0	0%	0	0	0%
WINDHAM	25,109,134	14,827,940	59.1%	14,515,915	(312,025)	-1.2%	14,928,999	101,059	+0.4%	15,087,314	259,374	+1.0%
WINDSOR	4,188,135	3,283,529	78.4%	3,194,629	(88,900)	-2.1%	3,232,334	(51,195)	-1.2%	3,336,172	52,643	+1.3%
WINSLOW	11,105,191	8,011,005	72.1%	7,773,985	(237,020)	-2.1%	7,742,695	(268,310)	-2.4%	8,071,748	60,742	+0.5%
WINTHROP	8,348,075	5,205,814	62.4%	4,870,555	(335,258)	-4.0%	5,069,427	(136,386)	-1.6%	5,181,547	(24,266)	-0.3%
WISCASSET	5,592,938	3,007,439	53.8%	2,897,779	(109,660)	-2.0%	3,082,210	74,771	+1.3%	3,064,442	57,004	+1.0%
WLLS-OGNQT CSD WELLS	13,391,504	0	0.0%	0	0	0%	0	0	0%	0	0	0%
WOODLAND	1,380,745	1,073,200	77.7%	1,094,415	21,215	+1.5%	1,016,054	(57,146)	-4.1%	1,084,273	11,073	+0.8%
WOODVILLE	325,002	224,961	69.2%	230,406	5,445	+1.7%	215,899	(9,062)	-2.8%	227,177	2,216	+0.7%
WOOLWICH	3,903,319	1,813,780	46.5%	1,889,096	75,315	+1.9%	1,840,707	26,927	+0.7%	1,810,951	(2,830)	-0.1%
YARMOUTH	12,333,872	2,577,625	20.9%	2,722,442	144,817	+1.2%	2,638,095	60,470	+0.5%	1,697,663	(879,962)	-7.1%
YORK	17,419,322	0	0.0%	0	0	0%	0	0	0%	0	0	0%