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**The Impacts of the School Funding Formula on the State Subsidy
Received by School Administrative Units**

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Introduction

Over the past six years Maine's K-12 public school system has undergone several significant changes. Among the most influential new laws governing the education system were passage of the *Essential Programs and Services Funding Act* (2004) and LD1 *An Act to Increase the State Share of Education Costs, Reduce Property Taxes and Reduce Government Spending at all Levels* (2006). The 2004 act established the methodology for calculating the total cost of K-12 education, called the total K-12 Allocation, and the second act established how the funding of the Total Allocation was to be shared between the State and local communities.

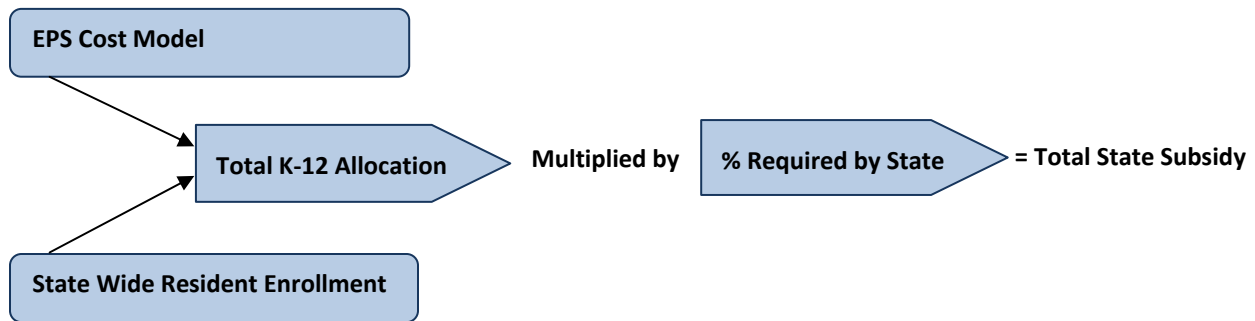
In Spring 2009, the Joint Standing Committee for Education and Cultural Affairs of the Maine Legislature approved a multi-faceted research plan for conducting a preliminary assessment of the impacts of the 2004 and 2006 legislative acts. The plan calls for assessments of the impacts on student equity, performance, and State Subsidy. This **Brief** provides a descriptive assessment of the impacts of the legislation on State Subsidy. More specifically, the analysis addresses two topics: (1) changes in State subsidies that occurred between FY2005 (Pre-EPS) and FY2008 (Post-EPS), for all school administrative units (SAUs); and (2) changes in subsidy for minimum receiver SAUs.

Overview of State Subsidy

Before turning to the analysis, it is important to understand what determines the total amount of State subsidy, and what factors determine the amount of the State subsidy a specific local community will receive. First, as shown in Figure 1, there are two key factors which determine total State subsidy: (1) the total K-12 allocation; and (2) the percent of the total allocation the State is required to pay. The total K-12 allocation is multiplied by the required State share percentage. For example, if the total K-12 allocation

was \$1.7 billion and the required State share was 55%, then the total State subsidy would be \$935 million ($\$1,700,000,000 \times 55\% = \935 million).

Figure 1: Determination of State Subsidy



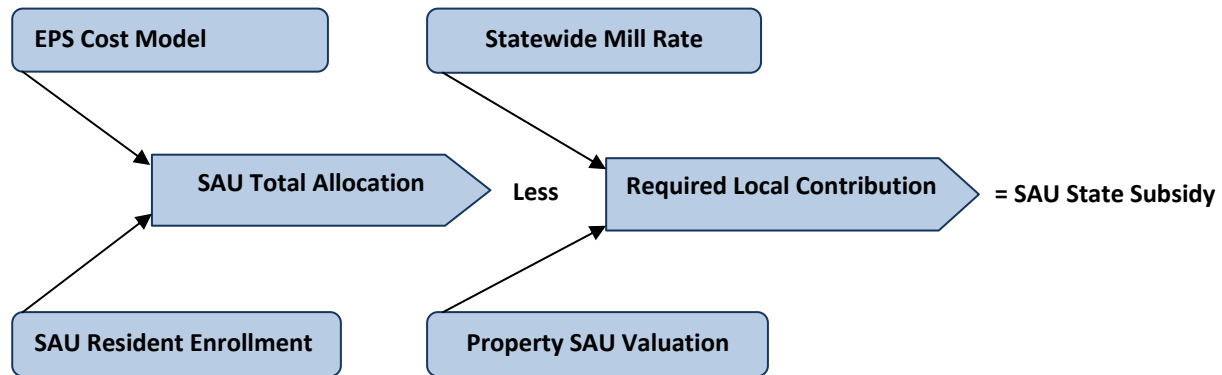
Two other key components determine the total K-12 allocation used in calculating the total State subsidy: (A) the EPS cost model; and (B) the total statewide resident enrollment. The EPS Cost model is used to determine the total cost of resources needed to fund K-12 education, and public school enrollments determine how many of these resources are needed. This total K-12 allocation is then multiplied by the required percentage the State must pay by law, and this becomes the total State subsidy in any given year.

How is the remainder of the total K-12 allocation paid for? For instance, in the example above, how is the remaining 45% or \$765 million paid for? It is paid for with local funds generated through property taxes. The total statewide property valuation is divided by the portion of the total K-12 allocation needed to be raised by local communities statewide, which results in what is called the Statewide Required Mill Rate.

These same four factors (total allocation, enrollment, valuation, and state share percentage) determine the specific amount of State subsidy a local community will receive in any given year. The computation of the State subsidy for a local community is illustrated in Figure 2. The total allocation for a local community is determined by multiplying the total per pupil EPS costs for the individual community by the number of resident pupils in the community. The SAU property valuation is multiplied by the Statewide Required Mill Rate to obtain the required local contribution. The State then sends to the local community an amount (State subsidy) equal to the difference between the SAU total allocation and the required local contribution. Each of the four key factors, and their interactions, may influence the amount of State subsidy a community receives in any given year. First, the

required state share governs the total amount of State subsidy to be distributed in any given year. And the interactions of the other three factors, along with their relationships to statewide amounts, determine local community subsidy levels

Figure 2: Determination of SAU State Subsidy



Relationship between state subsidy and total allocation

One factor with a strong relationship to changes in state subsidy is change in total allocation. All things being equal, large increases in a SAU’s total allocation will result in more State subsidy. A large decline in a SAU’s total allocation would, in all likelihood, result in a decrease in subsidy. The key factors that influence a SAU’s total allocation are changes in the demographics of staff and students (e.g., more experienced staff replaced with less experienced staff; more students qualifying for free or reduced lunches).

Relationship between State subsidy and enrollment

As noted above, enrollments affect State subsidy. In either the current or the pre-EPS funding model, districts experiencing large changes in enrollment will have large changes in total allocation, which in turn result in changes in State subsidy. When enrollments drop more than the State average, total allocation decreases, and the savings mean that the State is required to provide less subsidy to make up the difference between the required local share and the total allocation.

Relationship between State subsidy and valuation

Districts that experience a large change in property valuation relative to the rest of the State will also face changes in their local required shares and State subsidy. Though the exact mechanism differs, this is true for both the current and the pre-EPS funding systems.

In the EPS model, the State sets a uniform mill rate in order to generate the total amount of the statewide allocation to be paid through local property taxes. Each district then applies the State mill rate to their specific valuation base to determine their local required share, and the state subsidy covers the remaining cost to reach the total allocation. If a district's valuation increases at a higher rate than the rest of the State, then their required local contribution will also increase at a higher rate than the rest of the state, which may result in a decrease in subsidy.

Statewide Subsidy Profiles

Figures 3-4 provide statewide profiles of State subsidy for FY05 (Pre-EPS) and FY08 (Post-EPS). The FY05 amounts have been adjusted for inflation to be comparable to FY08 dollars. As may be seen, the total amount of subsidy local communities receive varies across the state. In most cases, it has changed between the two fiscal years. Figure 5 displays this change in **total** subsidy for local communities between the two years.

Why has State subsidy changed for an individual community between these two fiscal years? As described above, several factors may have influenced a change in subsidy. For a particular local community shown in Figure 5, the total amount of State subsidy may appear to have increased or decreased significantly between the two years, but because the total numbers of resident pupils may also have changed, the **per pupil** subsidy amount may not have changed much. The same may be true for communities that have experienced a reduction in State subsidy. Communities may have also experienced a loss in the total number of resident students and their **per pupil** subsidy may have increased. These scenarios point to an important consideration in reviewing subsidy shifts. ***Shifts in total subsidy are not the best measure of the impacts of the school funding formula. The best measure is shifts in per pupil subsidy.*** Accordingly, Figure 6 depicts changes in **per pupil** subsidy between FY05 and FY08, and the analysis that follows in this report is based on **per pupil subsidy changes**.

Figure 3

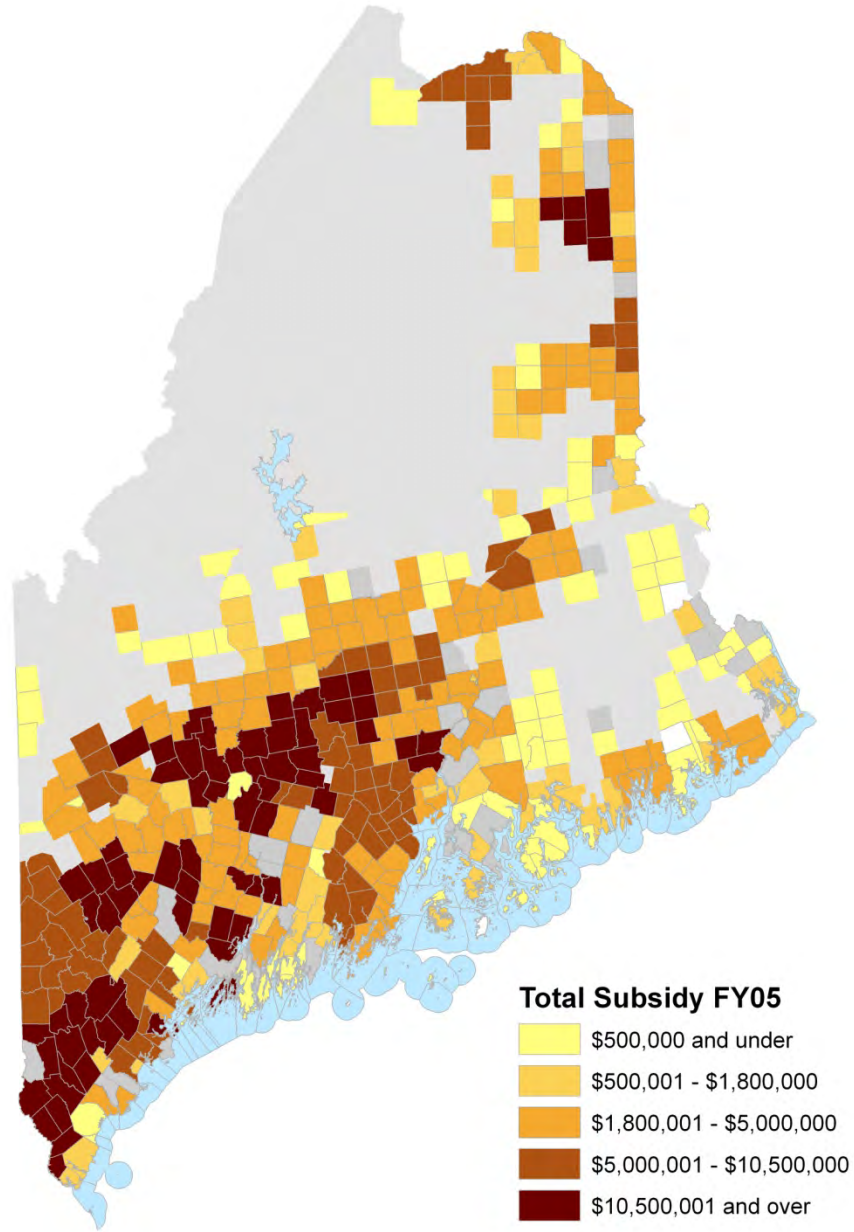


Figure 4

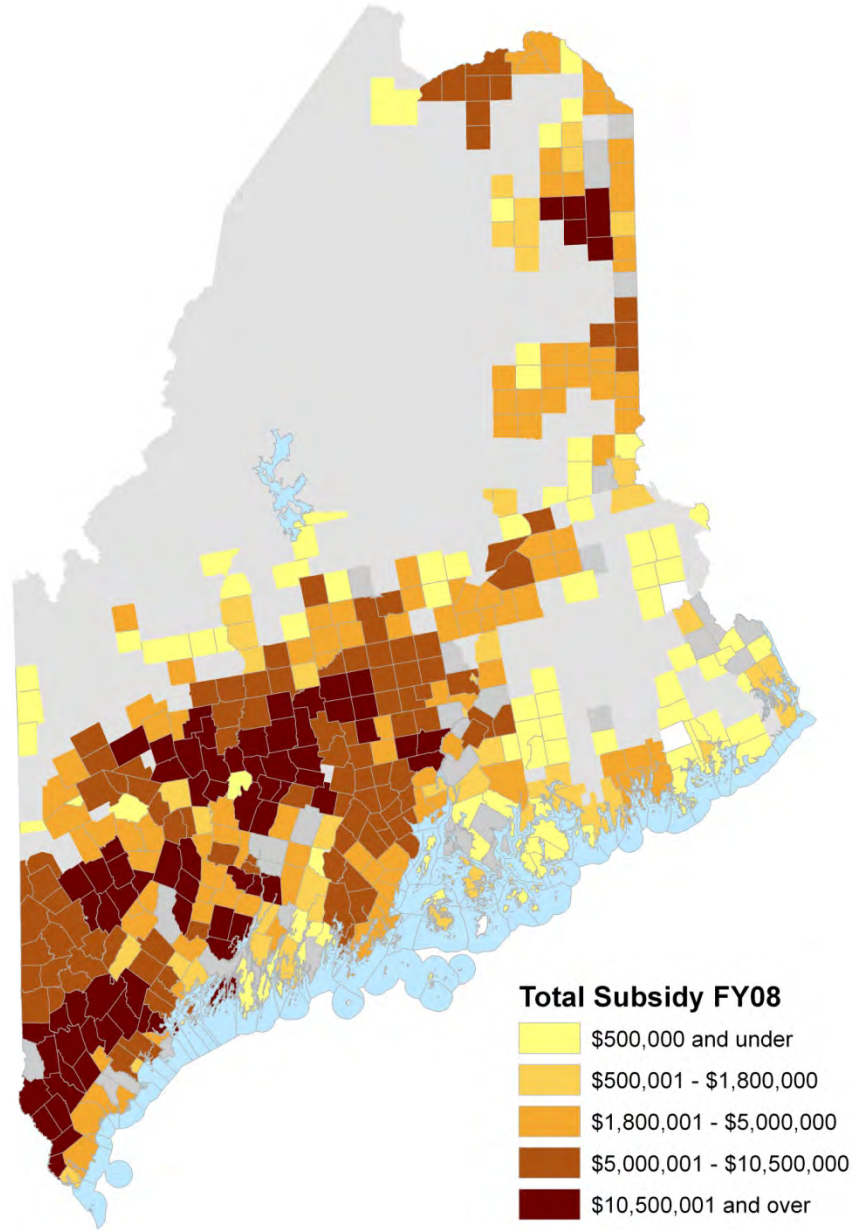


Figure 5

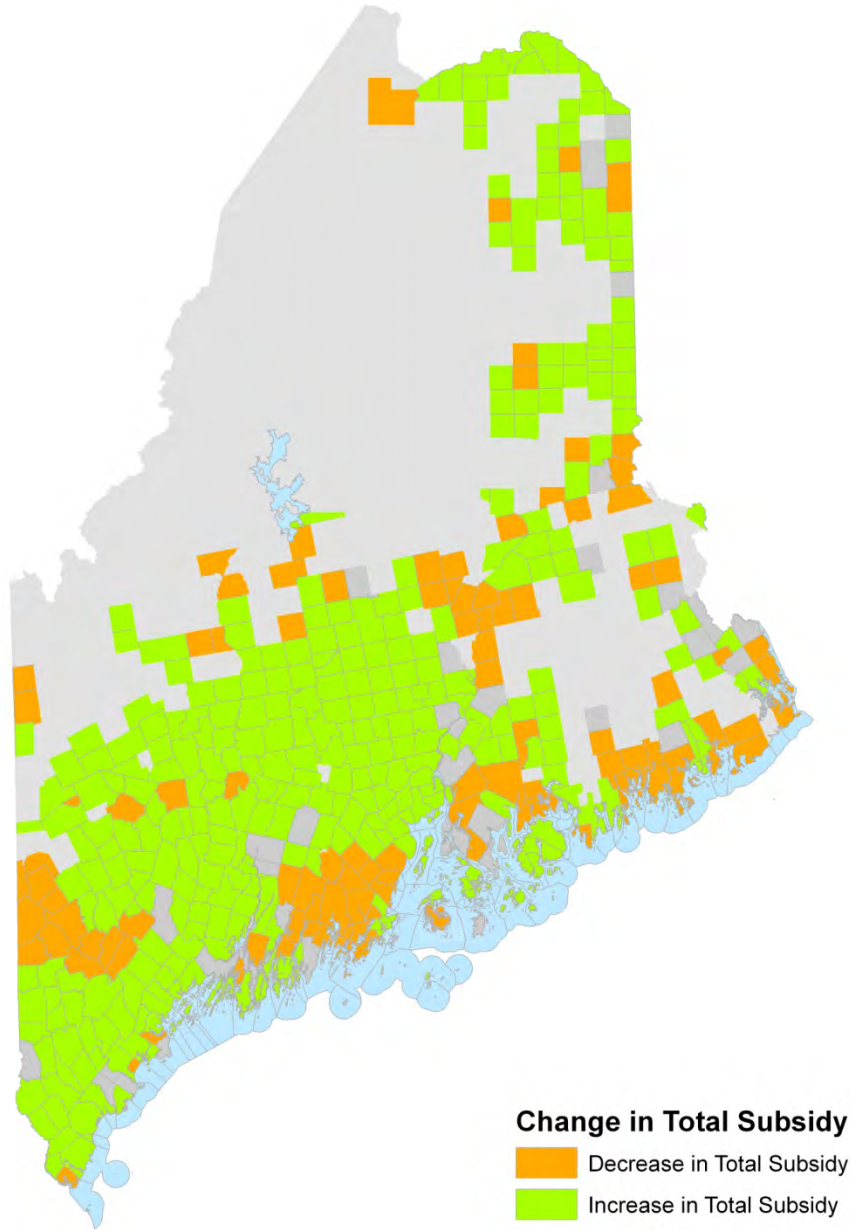
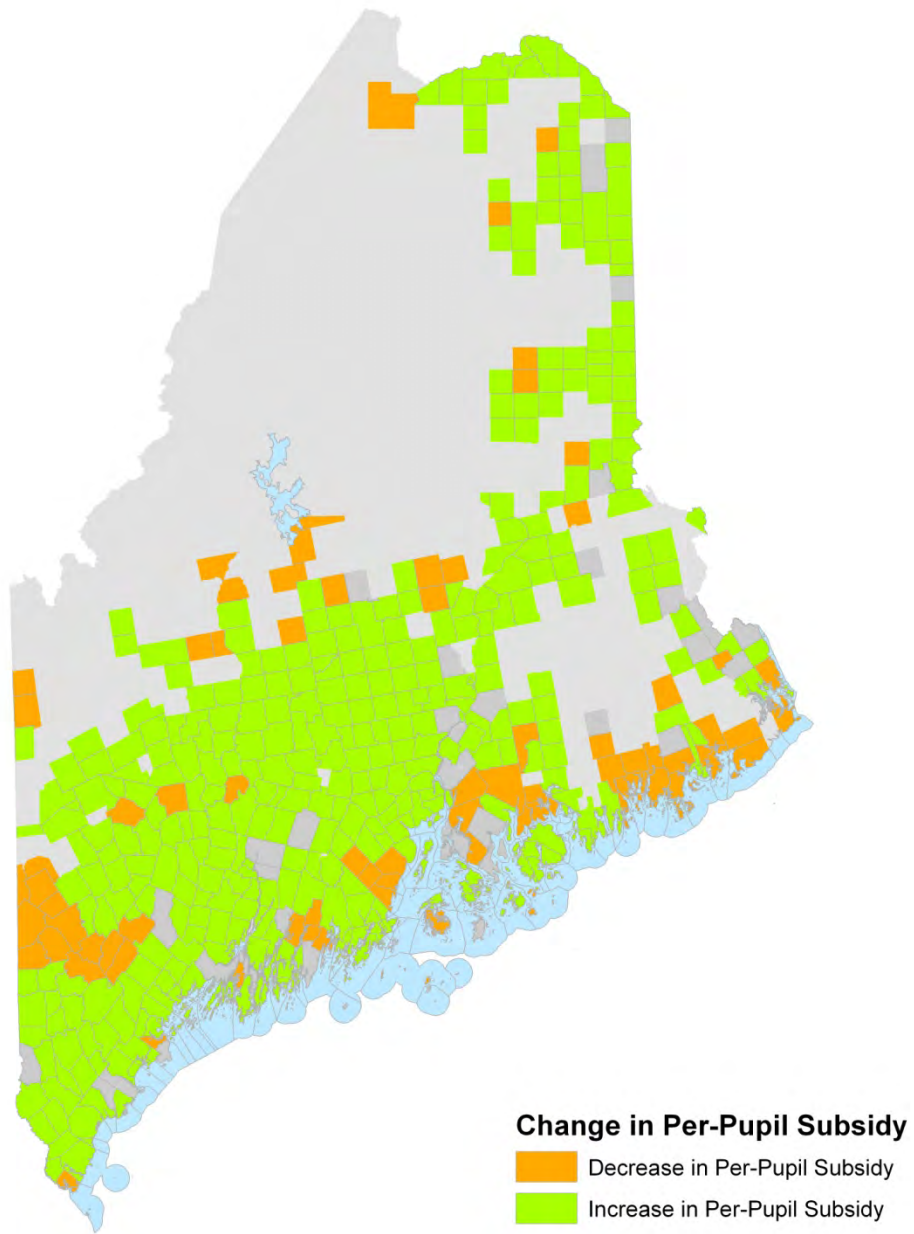


Figure 6



Analysis of Subsidy Changes

In order to explore the subsidy changes shown in Figure 6, education funding data was gathered for all districts for FY 2005 (the year before EPS and L.D. 1 implementation) and FY 2008 (the most recent year for which complete funding data under the EPS formula was available). FY 2005 figures were inflated to FY 2008 to allow fair comparisons, and changes were calculated for each district's total allocation, state subsidy, local required share, valuation, and enrollment. Allocations for FY05 were based on CY 2003 enrollments and valuations, and CY2006 was the basis for FY08; thus CY 2003 and CY 2006 figures are used in our discussions and are referred to as enrollments and valuations *for* FY05 and FY08, respectively.

The total number of districts used in this analysis was 278. Between FY05 and FY08, several Maine SAUs changed composition, either through creation, dissolution, or partial reorganization. In this report, the terms "District" and "SAU" refer to units that existed in both FY05 and FY08 (including MSAD 13, MSAD 21, MSAD 47, & MSAD 51, which changed membership from 05 to 08). Districts that came into existence or were dissolved between FY05 and FY08 (such as Peru, Rome, MSAD 77 and its component municipalities, or Chebeague Island) are excluded as there can be no analysis of change. Districts that received no allocation in both FY05 and FY08 are also excluded from analysis, as are the three Maine Indian Education districts.

Subsidy Changes for all School Districts

Table 1 presents a summary profile of the characteristics of SAUs that experienced increases and decreases in **per pupil subsidy** between FY05 and FY08. As shown in the table, approximately 75% (n=208) of the SAUs had an increase in their per pupil State subsidy, representing over 90% of the statewide pupil enrollment. The state as a whole experienced a decline in resident enrollments, including both SAUs with increase in per pupil subsidy and those with decreases. The average increase in per pupil subsidy in those districts experiencing an increase was 23.8% or \$910 per pupil. In contrast, 70 SAUs experienced a drop in per pupil subsidy, with an average drop of 11.2% or \$316 per pupil.

Table 1: Characteristics of Districts with
Decreased and Increased Per Pupil State Subsidy

	SAUs with Increase in Per Pupil State Subsidy	SAUs with Decrease in Per Pupil State Subsidy	All SAUs
A. Number of SAUs	208	70	278
Total Enrollment for FY08	178,493	18,953	197,446
Average Enrollment for FY08	858.1	270.8	710.2
% Change Enrollment FY05 to FY08	-3.7%	-4.6%	-3.8%
B. Per Pupil Subsidy FY08	\$4,731	\$2,499	\$4,517
Change in Per Pupil Subsidy	\$910	(\$316)	\$793
% Change in Per Pupil Subsidy	23.8%	-11.2%	21.3%
C. Per Pupil Allocation FY08	\$8,762	\$9,205	\$8,805
Change in Per Pupil Allocation	\$1,319	\$1,027	\$1,291
% Change in Per Pupil Allocation	17.7%	12.6%	17.2%
D. Per Pupil Valuation FY08	\$621,241	\$1,030,029	\$660,481
Change in Per Pupil Valuation	\$104,075	\$207,586	\$113,739
% Change in Per Pupil Valuation	20.1%	25.2%	20.8%
E. Per Pupil Local Required Share FY08	\$4,031	\$6,705	\$4,288
Change in Per Pupil Local Required	\$409	\$1,343	\$497
% Change Per Pupil Local Required	11.3%	25.0%	13.1%

What explains these results? Why were there subsidy increases for a majority of SAUs, while 25% experience a decline? The different results may be explained by examining the information in sections C-E of the table. First, and as described earlier, shifts in total allocation may influence subsidy shifts. Is that true in this case? This variable appears to explain some of the subsidy shifts. Per pupil allocations increased for both groups of SAUs, albeit less in the SAUs with decreases in subsidy. Allocation grew by 17.2% statewide, 17.7% for subsidy increase SAUs, but only 12.6% for subsidy decrease SAUs.

The primary explanation for the subsidy increases and decreases lies in sections D-E. The major factor that explains changes in per pupil subsidy was changes in property

valuation. As described earlier, increases in local property valuation beyond the statewide level of increase result in reduction in State subsidy to SAUs. In this case, once again increases in local property valuation in the subsidy increase districts mirrored the statewide average increase (20.1% vs. 20.8% statewide). But local property valuations in the subsidy decrease districts grew faster than the statewide average (25.2% vs. 20.8% statewide). On a per pupil basis, the larger percent increase translates into almost double the change in valuation: \$104,075 per pupil in subsidy increase SAUs versus \$207,586 in the subsidy decrease SAUs. The impact of the different changes in valuation may be most clearly seen in section E. The per pupil required local share increased only 11.3% for the subsidy increase SAUs, but 25% for the subsidy decrease SAUs. Thus, per pupil subsidy shifts between the two fiscal years are not the result primarily of per pupil allocation changes but of change in property valuation.

Putting it all together, the precise changes in subsidy may be explained when looked at on a per pupil basis. The \$910 increase in per pupil subsidy for SAUs experiencing an increase is equal to the \$1,319 increase in per pupil allocation minus the \$409 increase in local required funding. The \$316 decrease in per pupil subsidy for SAUs experiencing a decrease is equal to the \$1,343 increase in required local funding minus the \$1,027 increase in per pupil allocation. Thus, the subsidy shift—the \$1,226 difference between the \$910 increase and the \$316 decrease—can be understood to result from changes in allocation and required local funding. Only \$292 of the subsidy shift comes from the difference between the changes in per pupil allocation of \$1,319 vs. \$1,027; the other \$934 comes from the difference in required local funding (\$409 vs. \$1,343). It is also notable that \$793 of the \$1,291 statewide increase in per pupil allocation was paid for by the increase in state subsidy. The remaining \$497 was covered by the increase in the required local share.

Appendix A provides a listing of the percentage changes in per pupil state subsidy, per pupil total allocation, per pupil valuation, per pupil local required share, and resident student enrollment for each of the 278 SAUs included in this report. More detailed information about each of these variables is included in Appendix B, along with information about mills raised locally for education. Appendix B is sorted by percent change in state subsidy so that individual districts may readily locate other school districts with similar

subsidy changes; Appendix A provides the index value of percent change in per pupil state subsidy that should be used to locate a specific SAU in Appendix B.

What else do we know about the SAUs that had a loss in per pupil subsidy? Are these demographic characteristics unique to them? In analyzing the organizational structures of the SAUs, it appeared that governance type was not related to per pupil subsidy shifts. However, SAUs that had a decrease in per pupil subsidy from FY05 to FY08 were smaller than those with per pupil increases. On average, SAUs receiving increased per pupil subsidy had resident enrollments of 858.1 in FY08 compared to 270.8 in the decrease SAUs.

Subsidy Changes for Minimum Receiver School Districts

Turning to an analysis of subsidy changes in minimum receiver Districts, a caveat is in order. Minimum receiver subsidies under the pre-EPS and EPS funding systems are not directly comparable. Table 2 provides some descriptive information about the FY05 and FY08 minimum receiver districts.

Table 2: Minimum Subsidy Adjustment Amounts FY 2005 and FY 2008

	Number of SAUs	# of Resident Pupils	Subsidy Adjustment
FY 05 Minimum Receivers*	54	7,398	\$2,440,093
FY 05 Circuit Breaker Adjustment*	221	196,601	\$92,264,994
FY 08 Minimum Receivers (Special education and/or 5% minimum adjustments)	81	20,083	\$18,152.039

*: FY 05 figures are again inflation-adjusted to FY08 dollars for direct comparison.

The \$2.4 million minimum 5% subsidy in FY 2005 is not directly comparable to the \$18.2 million total minimum receiver subsidy. The nearly \$16 million difference in total minimum receiver adjustments was mostly due to the introduction of the minimum 100% special education subsidy.

In FY 2005, however, most districts also received additional funding under the program cost circuit breaker, which covered expenses for special education, transportation, and approved debt service. Whereas the FY 2008 subsidy provided 100%

of the (un-ramped) special education allocation, the circuit breaker provided 100% of program costs beyond the circuit breaker amount. The program cost circuit breaker, however, was not considered part of the minimum receiver subsidy. In FY 2005, 221 out of 278 SAUs (80%) received \$92.2 million via the program cost circuit breaker (adjusted for inflation), making it a much larger adjustment than the minimum special education subsidy of FY2008. But it is important to note that special education and transportation costs became part of the EPS formula, and were not isolated out as program costs were in the older formula. The 93 SAUs who had decreases in state subsidy between FY05 and FY08 had a combined FY05 circuit breaker adjustment of \$22.3 M (in FY08 dollars). The total decrease in state subsidy for these districts was \$10.7 M.

Recognizing these important distinctions, what was the number of minimum receivers in FY05 and FY08? Of the 278 SAUs that existed in both FY2005 and FY2008, 54 were minimum receivers in FY2005. All but one of those (Coplin Plt.) remained a minimum receiver in FY2008. Twenty-eight additional districts were minimum receivers in FY2008 for a total of 81 SAUs; 196 districts did not qualify as minimum receivers in either year.

Table 3 provides a profile of the FY2008 minimum receiver school districts. Approximately 29% (n=81) of all the SAUs were classified as minimum receiver school districts in FY08, representing 20,083 students, or approximately 10.2% of all resident pupils. As a group, these 81 SAUs experienced a net increase of 23.2% in per pupil state subsidy from what they received in FY05. But unlike the subsidy analysis of all SAUs described earlier, enrollment declines and per pupil valuation increases did not impact their state subsidy. Because the enrollment declines in these 81 SAUs was greater than the state average, and their per pupil valuations grew more than the state average, one might expect a decline in state subsidy. However, by law all SAUs are guaranteed to receive at least 5% of their total allocation or 100% of their special education costs, regardless of local property valuation. Thus, these 81 SAUs experienced an overall per pupil increase in their state subsidy in FY08 in spite of their large increases in property valuation. Appendix C provides a listing of minimum receiver adjustments for all FY05 and FY08 minimum receivers.

While this scenario is true for the FY08 minimum receiver SAUs as a group, a closer examination reveals that a majority of the increases in state subsidy were for the old, not

new, minimum receiver districts. Subsidy for the new minimum receivers increased by 0.3% while it increased by over 235% for the continuing minimum receiver districts. The large percentage change in per pupil subsidy for continuing minimum receivers is accounted for by the fact that they had received only the 5% minimum subsidy in FY05 and were eligible for a subsidy equal to 100% of special education costs in FY08. Overall, the continuing minimum receivers' special education allocations were 16% of their combined total allocations, making the 100% special education adjustment substantially greater than the 5% minimum subsidy adjustment. The new minimum receivers, by contrast, had received more than the 5% minimum subsidy in FY05. Both groups of districts had similar growth in per pupil valuation, and declines in pupil enrollments, but the continuing SAUs had a 13.3% increase in special education per pupil allocations, which also impacted the change in per pupil subsidy.

Table 3: Funding Characteristics by FY 2008 Minimum Receiver Status

		FY08 Minimum Receivers			All SAUs
		Continuing FY05 Minimum Receiver	New Minimum Receiver in FY08	All FY08 Minimum Receivers	
A.	Number of SAUs	53	28	81	278
	Total Enrollment for FY08	7,378	12,705	20,083	197,446
	Average Enrollment in FY08	139.2	453.8	247.9	710.2
	% Change in Enrollment	-6.5%	-5.7%	-6.0%	-3.8%
B.	Per Pupil Subsidy FY08	\$1,131	\$1,850	\$1,586	\$4,517
	Change in Per Pupil Subsidy	\$794	\$6	\$298	\$793
	% Change in Per Pupil Subsidy	235.3%	0.3%	23.2%	21.3%
C.	Per Pupil Allocation FY08	\$8,630	\$9,091	\$8,922	\$8,805
	Change in Per Pupil Allocation	\$1,228	\$1,120	\$1,160	\$1,291
	% Change Per Pupil Allocation	16.6%	14.0%	15.0%	17.2%
E.	Per Pupil Valuation FY08	\$2,460,592	\$1,241,988	\$1,689,673	\$660,481
	Change in Per Pupil Valuation	\$585,867	\$280,261	\$390,764	\$113,739
	% Change Per Pupil Valuation	31.3%	29.1%	30.1%	20.8%
F.	Per Pupil Local Required FY08	\$7,499	\$7,242	\$7,336	\$4,288
	Change In Per Pupil Local Required	\$434	\$1,114	\$862	\$497
	% Change Per Pupil Local Required	6.1%	18.2%	13.3%	13.1%
G.	Per Pupil Special Education Allocation FY08	\$1,391	\$1,562	\$1,499	\$1,165
	Change in Per Pupil Special Ed Allocation	\$163	(\$74)	\$14	\$16
	% Change in Per Pupil Special Ed Allocation	13.3%	-4.5%	0.9%	1.4%

Summary

With the implementation of new school funding formula laws between FY2005 and FY2008, Maine school districts experienced changes in their funding situations. Overall, education funding to Maine schools (Total Allocations) increased, as did the State's total share of education funding. Most SAUs (75%) received an increase in per pupil state subsidy between FY2005 and FY2008. Because total allocations increased, the amounts required to be raised by SAUs also increased; however, most of the increased education funding came from the State and not from local SAU shares.

Some districts did receive a decrease in per pupil subsidy between FY2005 and FY2008. Using per pupil subsidy comparisons to factor out changing enrollments, 25% of Maine SAUs experienced a decrease in per pupil State subsidy. Overwhelmingly, these were districts that had above average per pupil valuations, and had increases in valuation between FY2005 and FY2008 that were well above the statewide per pupil increase. In some cases, a decrease in per pupil State subsidy may be attributed to a decrease in per pupil total allocation rather than valuation.

The changes in State laws also impacted the number of SAUs who were eligible to receive minimum receiver adjustments to their state subsidies. In FY05, districts were guaranteed a minimum state subsidy of 5% of their foundation allocation. For FY08, a provision was added that phased in a guaranteed subsidy equal to 100% of each special education allocation. This substantially increased the state subsidy for 53 prior minimum receivers, whose overall special education allocations were greater than 5% of their EPS allocations. It also expanded the pool of minimum receivers by including 28 SAUs that had not been eligible for adjustments without the implementation of the special education guarantee. In total the 81 minimum receiver school districts in FY2008 had an increase in their pupil subsidy.

In summary, four key factors determine changes in state subsidy to an individual school district in Maine: (1) total allocation, (2) State share percentage, (3) enrollment, and (4) valuation (property values). Between FY2005 and FY2008,

overall total allocations and the State share percentage increased. Thus, in a majority of cases, subsidy changes for individual SAUs were the result of changes in local property valuation and SAU pupil enrollments. Approximately 75% of all SAUs experienced an increase in *per pupil* subsidy between FY2005 and FY2008, and overall the 81 minimum receiver SAUs experienced a *per pupil* subsidy increase.

Appendix A: % Changes in Key Funding Variables from FY05 to FY08

District	Percent Change in Per Pupil Amounts				Resident Enrollment	
	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
* ACTON	-11.3%	18.4%	34.6%	25.3%	401	-8.7%
AIRLINE CSD	73.9%	25.1%	0.1%	7.0%	70	6.1%
ALEXANDER	51.9%	47.4%	49.3%	39.6%	66	-26.8%
ALNA	22.8%	38.6%	54.6%	50.1%	90	-21.1%
ALTON	-2.2%	-4.3%	12.5%	-10.8%	132	-6.7%
APPLETON	-4.5%	5.6%	27.3%	21.8%	141	1.4%
* ARROWSIC	-3.0%	12.2%	8.2%	13.0%	62	-4.7%
ARUNDEL	23.0%	18.7%	13.7%	14.4%	635	0.8%
AUBURN	16.6%	13.8%	17.3%	10.0%	3,439	-5.2%
AUGUSTA	40.3%	26.5%	16.8%	9.5%	2,357	-5.9%
* BAILEYVILLE	221.3%	9.0%	-11.1%	-0.1%	290	-1.5%
BANCROFT	49.5%	44.6%	37.8%	40.0%	10	-24.0%
BANGOR	36.9%	20.1%	12.0%	5.9%	3,814	-4.2%
* BAR HARBOR	192.6%	5.7%	18.4%	-2.9%	418	-4.0%
BARING PLT.	42.3%	27.1%	19.1%	2.7%	37	4.3%
BATH	23.1%	21.0%	24.0%	18.8%	1,248	-7.2%
BEALS	11.9%	28.0%	28.4%	41.6%	52	-16.8%
* BEAVER COVE	-14.6%	-3.2%	-30.9%	-2.7%	10	90.0%
* BEDDINGTON	-17.7%	-1.5%	38.6%	-1.0%	3	0.0%
BIDDEFORD	25.9%	28.7%	32.5%	30.5%	2,806	-4.8%
* BLUE HILL	39.4%	9.2%	16.9%	7.0%	351	6.0%
* BOOTHBAY-BBAY HBR CSD	251.9%	14.0%	37.9%	2.8%	684	-8.4%
* BOWERBANK	-46.4%	45.5%	152.8%	49.5%	4	-50.0%
BRADLEY	14.7%	5.4%	-1.9%	-10.2%	230	8.0%
* BREMEN	67.7%	7.8%	-14.8%	2.0%	41	36.7%
BREWER	32.2%	18.8%	13.9%	2.7%	1,370	-1.2%
BRIDGEWATER	5.9%	2.6%	-1.6%	-3.1%	60	-21.1%
* BRISTOL	225.4%	17.0%	38.8%	8.1%	362	-4.7%
* BROOKLIN	-5.5%	5.5%	31.3%	7.4%	108	0.9%
* BROOKSVILLE	346.7%	23.7%	46.4%	9.2%	118	-6.3%
BRUNSWICK	43.1%	24.8%	12.9%	9.8%	3,136	-0.4%
BUCKSPORT	16.4%	9.0%	7.6%	3.0%	812	-7.0%
CALAIS	32.0%	20.3%	-2.5%	-15.3%	503	-11.4%
CAPE ELIZABETH	34.9%	19.9%	16.2%	16.7%	1,817	1.1%
CARIBOU	21.5%	10.8%	-6.8%	-21.7%	1,483	0.9%
* CARRABASSETT VAL	127.3%	20.4%	6.6%	15.3%	84	13.5%
CARROLL PLT.	-18.7%	28.9%	43.8%	51.0%	12	-29.4%
* CASTINE	242.0%	32.8%	40.4%	23.0%	75	-5.1%
CASWELL	-0.5%	0.2%	16.6%	2.2%	65	-0.8%
CHARLOTTE	50.6%	38.4%	17.6%	10.1%	53	-18.6%
CHELSEA	22.8%	16.1%	16.1%	-1.6%	411	-10.3%
CHINA	22.9%	15.9%	21.6%	2.3%	832	-2.7%
COOPER	49.2%	19.9%	-4.2%	-0.4%	32	6.8%
COPLIN PLT.	267.1%	27.9%	5.6%	16.0%	20	5.3%
* CRANBERRY ISLES	1.9%	2.2%	11.9%	2.2%	22	7.3%
CRAWFORD	41.3%	26.4%	16.7%	14.9%	15	-6.5%
* DALLAS PLT.	115.0%	14.8%	6.3%	8.4%	39	26.2%
DAMARISCOTTA	-4.5%	-19.6%	-26.1%	-22.1%	126	30.7%
DAYTON	41.3%	30.1%	20.6%	15.0%	404	2.9%

* = FY08 Minimum Receiver

District	Percent Change in Per Pupil Amounts				Resident Enrollment	
	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
* DEBLOIS	-20.3%	6.0%	51.5%	7.3%	9	-34.6%
DEDHAM	17.0%	31.6%	12.5%	41.0%	259	-5.1%
* DEER ISLE-STONINGTON CSD	17.0%	14.3%	50.2%	13.5%	410	-12.1%
* DENNISTOWN PLT.	73.2%	40.6%	72.7%	39.1%	2	-42.9%
DENNYSVILLE	14.6%	6.4%	-14.3%	-19.1%	65	16.1%
DRESDEN	20.8%	19.3%	24.6%	16.8%	268	-2.5%
DREW PLT.	-32.1%	18.0%	25.4%	42.8%	7	-27.8%
DURHAM	19.7%	21.5%	32.7%	23.9%	568	-8.7%
EAST MILLINOCKET	144.7%	2.5%	-14.2%	-21.6%	296	-7.4%
* EAST RANGE CSD	61.4%	32.7%	5.3%	-7.7%	35	-1.4%
EASTON	8.5%	4.9%	-0.2%	1.4%	215	-3.6%
EASTPORT	6.1%	15.3%	43.3%	33.6%	173	-21.2%
EDGECOMB	3.2%	23.4%	32.3%	36.9%	157	-8.5%
ELLSWORTH	-5.4%	10.9%	27.7%	26.0%	1,026	-1.4%
FALMOUTH	45.0%	20.7%	10.8%	11.7%	2,146	-0.6%
FAYETTE	0.6%	8.5%	15.5%	16.1%	168	5.0%
FIVE TOWN CSD	-21.9%	24.9%	23.4%	59.2%	707	-1.5%
* FLANDERS BAY CSD	16.8%	13.6%	26.1%	12.3%	284	-0.5%
FRANKLIN	-1.1%	7.3%	26.5%	19.2%	136	-11.7%
* FREEPORT	18.6%	26.0%	24.4%	27.1%	1,168	-6.7%
* FRENCHBORO	-45.9%	-18.4%	-64.1%	-8.1%	12	200.0%
* GEORGETOWN	234.1%	32.9%	67.8%	8.6%	123	-17.8%
GILEAD	202.2%	22.3%	-8.9%	-7.0%	37	9.0%
GLENBURN	20.4%	15.2%	29.7%	3.2%	705	-5.4%
GORHAM	22.5%	17.6%	19.5%	10.1%	2,729	-0.3%
* GR LAKE STR PLT.	112.5%	8.4%	-1.6%	4.3%	10	11.8%
GRAND ISLE	17.2%	13.3%	10.2%	3.3%	68	-9.9%
* GREAT SALT BAY CSD	-29.6%	4.2%	36.7%	13.3%	412	-1.9%
GREENBUSH	7.1%	1.9%	8.1%	-17.4%	257	-8.7%
* GREENVILLE	-27.6%	35.3%	72.5%	66.1%	203	-19.3%
HANCOCK	-16.0%	17.9%	37.3%	37.7%	329	-6.8%
HANOVER	3.8%	6.2%	16.6%	8.0%	43	-6.6%
HARMONY	13.6%	9.7%	1.0%	1.2%	132	0.0%
HERMON	21.1%	9.2%	0.8%	-9.3%	887	5.9%
* HERSEY	-16.4%	16.1%	44.6%	17.6%	5	-30.8%
* HIGHLAND PLT.	-85.1%	19.4%	31.3%	63.7%	7	-23.5%
HOPE	4.3%	21.9%	27.1%	37.6%	146	-9.1%
* ISLE AU HAUT	-79.5%	10.9%	46.8%	25.2%	10	-13.0%
* ISLESBORO	34.9%	24.3%	34.6%	23.2%	79	-1.9%
JAY	-3.8%	11.9%	9.4%	14.9%	817	-11.4%
JEFFERSON	2.8%	15.5%	17.2%	23.6%	362	-5.4%
JONESBORO	-11.6%	-2.6%	24.3%	7.9%	95	-9.1%
* JONESPORT	-39.0%	4.6%	69.4%	58.5%	118	-16.7%
* KITTERY	-3.7%	9.2%	12.7%	11.1%	1,083	-7.2%
* LAKEVIEW PLT	-11.2%	-15.8%	249.8%	-16.0%	3	-58.3%
* LAKEVILLE	349.3%	26.1%	-20.3%	10.0%	13	56.3%
LAMOINE	-6.5%	13.8%	21.5%	22.0%	222	-3.3%
LEWISTON	27.0%	18.4%	8.7%	4.1%	4,673	2.1%
LIMESTONE	11.4%	8.1%	16.1%	-6.8%	318	-9.0%
* LINCOLN PLT.	-96.4%	-34.4%	18.1%	30.3%	2	-33.3%
LINCOLNVILLE	84.4%	53.2%	40.5%	44.4%	203	-3.1%

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District	Percent Change in Per Pupil Amounts				Resident Enrollment	
	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
LISBON	28.2%	19.1%	17.7%	1.1%	1,421	1.2%
LITCHFIELD	6.2%	8.5%	28.1%	14.4%	399	-8.4%
* LONG ISLAND	102.4%	14.6%	100.9%	10.8%	26	-31.1%
MACHIAS	-5.7%	-9.1%	-7.1%	-14.5%	271	7.1%
MACWAHOC PLT.	19.9%	11.8%	11.2%	6.3%	11	-19.2%
MADAWASKA	65.5%	22.9%	2.5%	-5.4%	640	-9.7%
* MAGALLOWAY PLT.	-88.4%	-24.4%	12.5%	-11.3%	2	0.0%
MANCHESTER	0.7%	7.9%	27.1%	16.5%	189	-5.7%
MARANACOOK CSD	11.9%	12.8%	24.0%	14.1%	807	-2.8%
MARIAVILLE	-9.1%	12.9%	30.7%	33.9%	83	5.1%
MARSHFIELD	21.1%	16.9%	25.4%	11.9%	67	-10.1%
MECHANIC FALLS	18.2%	12.0%	17.8%	-4.6%	493	-8.8%
MEDDYBEMPS	-59.4%	15.6%	30.2%	44.6%	18	-7.9%
MEDFORD	-13.1%	-2.8%	31.4%	16.6%	36	-20.0%
MEDWAY	15.7%	4.9%	8.1%	-16.0%	220	-12.7%
MILFORD	12.0%	9.4%	22.2%	3.3%	429	-14.6%
MILLINOCKET	12.1%	8.2%	20.9%	3.8%	634	-21.0%
MINOT	18.5%	10.9%	8.8%	-1.6%	420	-1.3%
* MONHEGAN PLT	-90.0%	-15.6%	1.7%	-2.1%	8	23.1%
MONMOUTH	15.0%	13.6%	19.1%	10.8%	797	0.2%
MOOSABEC CSD	-1.3%	29.5%	52.4%	62.9%	83	-17.5%
* MORO PLT.	-17.3%	19.6%	207.2%	21.3%	2	-66.7%
* MOUNT DESERT	353.3%	7.5%	75.1%	-6.6%	147	-18.1%
MOUNT VERNON	-15.8%	6.5%	29.4%	28.2%	122	-0.8%
MSAD 1, PRESQUE ISLE	26.7%	16.6%	6.6%	-8.7%	2,081	-2.8%
MSAD 3, THORNDIKE	18.7%	15.2%	14.8%	7.7%	1,527	-5.7%
MSAD 4, GUILFORD	12.2%	12.7%	21.0%	13.5%	781	-8.4%
MSAD 5, ROCKLAND	21.5%	30.3%	32.4%	34.8%	1,374	-8.6%
MSAD 6, BUXTON	22.9%	19.2%	21.3%	14.8%	4,067	0.8%
* MSAD 7, NORTH HAVEN	41.9%	-3.0%	30.0%	-8.5%	68	-6.2%
* MSAD 8, VINALHAVEN	-8.7%	10.7%	30.6%	25.7%	210	-2.1%
MSAD 9, FARMINGTON	25.0%	17.9%	17.4%	5.0%	2,436	-8.2%
* MSAD 10, ALLAGASH	-11.8%	16.0%	24.2%	17.4%	21	-22.6%
MSAD 11, GARDINER	15.8%	10.5%	18.6%	-1.8%	2,205	-4.2%
MSAD 12, JACKMAN	42.9%	27.1%	14.8%	8.9%	171	-4.7%
MSAD 13, BINGHAM	51.2%	34.6%	1.9%	9.2%	265	-15.7%
MSAD 14, DANFORTH	12.4%	12.8%	13.5%	13.5%	136	-11.1%
MSAD 15, GRAY	25.0%	21.9%	25.4%	18.7%	1,964	-3.5%
MSAD 16, HALLOWELL	63.6%	40.0%	19.3%	4.1%	803	-6.5%
MSAD 17, NORWAY	13.3%	13.8%	16.4%	14.6%	3,626	-1.7%
MSAD 18, VERONA	11.2%	16.2%	27.6%	23.2%	173	-3.9%
MSAD 19, LUBEC	-8.0%	8.2%	31.0%	26.6%	170	-8.9%
MSAD 20, FT FAIRFIELD	9.2%	5.4%	9.2%	-5.8%	579	-12.2%
MSAD 21, DIXFIELD	13.1%	8.8%	19.4%	-3.7%	1,023	34.2%
MSAD 22, HAMPDEN	25.9%	19.0%	24.1%	4.9%	2,239	-1.7%
MSAD 23, CARMEL	7.4%	4.1%	15.9%	-5.3%	965	1.5%
MSAD 24, VAN BUREN	16.4%	12.4%	6.3%	-4.5%	407	-11.9%
MSAD 25, SHERMAN	29.3%	16.7%	5.9%	-5.1%	409	1.7%
MSAD 26, EASTBROOK	20.9%	22.6%	20.7%	23.8%	118	-9.6%
MSAD 27, FT KENT	20.8%	15.0%	15.4%	1.3%	1,087	-6.2%
* MSAD 28, CAMDEN	-6.3%	1.6%	21.1%	2.9%	858	-2.2%

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	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
MSAD 29, HOULTON	11.4%	4.0%	-1.4%	-18.5%	1,310	0.4%
MSAD 30, LEE	17.0%	9.8%	8.2%	-11.1%	289	-6.5%
MSAD 31, HOWLAND	12.8%	5.5%	8.1%	-5.6%	605	-15.1%
* MSAD 32, ASHLAND	12.8%	7.1%	8.9%	-0.8%	323	-8.9%
MSAD 33, ST AGATHA	40.5%	25.0%	4.0%	-11.0%	322	-3.6%
MSAD 34, BELFAST	12.9%	15.0%	10.8%	17.0%	1,892	-5.5%
MSAD 35, ELIOT	25.8%	21.9%	22.6%	17.6%	2,591	-5.6%
MSAD 36, LIVERMORE FALLS	24.8%	13.0%	1.9%	-9.2%	1,036	3.0%
MSAD 37, HARRINGTON	-10.0%	7.2%	24.5%	28.1%	801	-3.4%
MSAD 38, DIXMONT	3.0%	-0.3%	8.4%	-8.9%	409	2.5%
MSAD 39, BUCKFIELD	7.5%	6.7%	19.4%	4.9%	627	-4.4%
MSAD 40, WALDOBORO	5.7%	12.5%	21.4%	20.5%	1,972	-5.6%
MSAD 41, MILO	17.4%	9.2%	5.7%	-14.9%	733	-2.9%
MSAD 42, MARS HILL	8.4%	3.0%	0.0%	-16.8%	407	-2.6%
MSAD 43, MEXICO	23.7%	4.1%	-5.2%	-10.4%	1,552	-1.4%
MSAD 44, BETHEL	9.9%	13.5%	23.2%	15.6%	840	-7.3%
MSAD 45, WASHBURN	17.5%	9.2%	4.3%	-14.2%	410	-1.3%
MSAD 46, DEXTER	10.4%	7.2%	12.3%	-1.5%	1,022	-3.4%
MSAD 47, OAKLAND	11.5%	15.8%	36.4%	22.4%	2,568	2.0%
MSAD 48, NEWPORT	6.7%	5.2%	12.4%	1.8%	2,092	0.9%
MSAD 49, FAIRFIELD	23.7%	14.1%	10.4%	-10.5%	2,674	-1.8%
MSAD 50, THOMASTON	1.4%	16.9%	27.4%	22.9%	951	-6.6%
MSAD 51, CUMBERLAND	53.1%	20.9%	6.0%	0.5%	2,260	-3.1%
MSAD 52, TURNER	18.5%	14.0%	20.1%	4.2%	2,184	-4.1%
MSAD 53, PITTSFIELD	25.2%	16.9%	12.6%	-2.3%	1,174	-2.6%
MSAD 54, SKOWHEGAN	43.0%	20.9%	3.4%	-1.1%	2,853	-3.4%
MSAD 55, PORTER	9.2%	13.4%	23.1%	19.9%	1,285	-1.2%
MSAD 56, SEARSPORT	13.9%	15.4%	20.6%	17.7%	799	-4.9%
MSAD 57, WATERBORO	32.7%	30.7%	28.8%	28.7%	3,620	-2.4%
MSAD 58, KINGFIELD	16.8%	12.1%	11.8%	4.6%	705	-7.6%
MSAD 59, MADISON	9.7%	4.6%	0.8%	-2.2%	1,036	1.3%
MSAD 60, BERWICK	4.5%	9.3%	29.3%	18.7%	3,091	-4.1%
MSAD 61, BRIDGTON	-21.0%	19.9%	35.8%	46.5%	2,046	-7.0%
MSAD 62, POWNAL	33.7%	17.0%	7.4%	10.0%	223	-0.9%
MSAD 63, EDDINGTON	26.8%	15.5%	11.7%	-0.9%	997	1.4%
MSAD 64, CORINTH	8.7%	4.2%	8.9%	-6.5%	1,297	4.2%
* MSAD 65, MATINICUS IS PLT	-68.8%	-24.4%	-66.7%	-2.7%	7	250.0%
MSAD 67, LINCOLN	22.7%	5.6%	-13.7%	-23.1%	1,219	-3.8%
MSAD 68, DOVER-FOXCROFT	31.4%	22.6%	18.5%	7.1%	1,093	-1.9%
MSAD 70, HODGDON	19.9%	13.3%	17.5%	-2.7%	556	-11.5%
MSAD 71, KENNEBUNK	44.7%	28.0%	22.7%	25.1%	2,315	-7.0%
* MSAD 72, FRYEBURG	-6.4%	12.5%	32.6%	30.6%	1,370	-2.1%
MSAD 74, ANSON	34.1%	27.3%	21.9%	15.0%	829	-6.5%
MSAD 75, TOPSHAM	22.8%	22.0%	42.0%	21.1%	3,011	-10.1%
* MSAD 76, SWAN'S ISLAND	293.7%	16.9%	23.9%	6.0%	48	-7.8%
* MT DESERT CSD	196.8%	19.2%	47.5%	10.4%	499	-8.7%
* NASHVILLE PLT.	-16.4%	4.1%	8.4%	5.2%	12	-20.7%
NEW SWEDEN	60.2%	51.3%	44.0%	24.2%	68	-33.5%
NEWCASTLE	-10.1%	-14.2%	-16.7%	-15.9%	143	33.0%
NOBLEBORO	-14.3%	29.8%	51.3%	55.8%	251	-14.1%
* NORTHFIELD	451.3%	1.2%	-31.0%	-16.3%	19	94.7%

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	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
OAK HILL CSD	17.7%	13.1%	23.8%	4.1%	548	-4.9%
* OLD ORCHARD BCH.	6.3%	23.0%	49.4%	26.1%	971	-11.3%
OLD TOWN	45.8%	20.6%	-4.5%	-9.9%	996	-8.7%
* ORIENT	11.1%	14.8%	56.7%	15.0%	10	-44.1%
ORLAND	-0.4%	17.4%	42.7%	33.8%	283	-14.4%
ORONO	18.6%	20.0%	26.1%	21.3%	625	-6.7%
ORRINGTON	23.9%	13.0%	10.7%	-0.3%	596	-3.2%
* OTIS	8.7%	16.2%	60.7%	17.3%	85	-6.1%
PALERMO	2.0%	7.1%	14.8%	13.2%	237	1.9%
PEMBROKE	14.0%	15.7%	23.8%	19.5%	141	0.0%
* PENINSULA CSD	0.3%	0.2%	38.4%	0.1%	180	-5.8%
PENOBSCOT	-1.8%	21.8%	22.5%	26.5%	119	-13.8%
PERRY	-12.0%	-6.3%	13.3%	3.8%	159	9.7%
* PHIPPSBURG	45.9%	19.1%	39.5%	14.6%	306	-6.6%
* PLEASANT RDGE PLT	-45.0%	11.5%	97.5%	14.3%	6	-47.6%
POLAND	-9.0%	7.9%	34.7%	31.9%	820	-5.5%
PORTLAND	17.9%	25.8%	22.1%	27.8%	7,139	-5.1%
PRINCETON	9.5%	6.8%	20.0%	-1.6%	154	-7.8%
* RANGELEY	107.7%	13.6%	42.0%	9.4%	148	-11.9%
* RANGELEY PLT.	145.2%	34.8%	52.4%	22.7%	15	-3.2%
RAYMOND	-20.9%	20.0%	28.9%	34.8%	815	-1.4%
READFIELD	8.7%	7.5%	19.7%	5.9%	218	3.1%
REED PLT.	33.3%	24.5%	25.0%	10.6%	24	-21.3%
RICHMOND	26.2%	18.3%	18.9%	4.1%	584	-4.2%
ROBBINSTON	6.6%	12.8%	29.6%	25.7%	86	-13.2%
* ROQUE BLUFFS	276.7%	13.2%	8.5%	1.6%	28	9.8%
SABATTUS	29.0%	20.3%	17.6%	-3.8%	506	-5.2%
SACO	19.4%	23.9%	27.5%	27.4%	2,785	-2.1%
* SANDY RIVER PLT.	-72.9%	8.4%	34.9%	25.1%	12	-17.9%
SANFORD	30.3%	24.3%	24.3%	13.6%	3,499	-6.3%
SCARBOROUGH	20.9%	21.2%	17.1%	21.3%	3,326	2.9%
* SCHOODIC CSD	20.0%	20.0%	41.0%	20.0%	146	-9.1%
* SEBOEIS PT	-45.8%	-33.1%	-22.9%	-31.8%	6	37.5%
* SEDGWICK	-38.2%	18.6%	45.0%	54.5%	161	-12.7%
* SHIRLEY	-44.8%	11.3%	-3.9%	15.1%	18	16.1%
SO AROOSTOOK CSD	19.2%	13.0%	9.0%	1.0%	404	-3.8%
SOMERVILLE	30.0%	23.7%	26.8%	16.9%	74	-10.9%
* SOUTH BRISTOL	293.4%	12.7%	22.6%	1.2%	108	1.4%
* SOUTH PORTLAND	-1.8%	12.9%	19.2%	16.4%	3,051	-3.4%
* SOUTHPORT	234.8%	22.8%	63.3%	12.8%	56	-25.0%
* SOUTHWEST HARBOR	357.6%	14.9%	36.9%	-0.1%	184	-14.8%
STEUBEN	-14.3%	32.6%	58.0%	75.1%	102	-19.1%
STOCKHOLM	50.1%	29.3%	13.3%	-1.5%	37	-12.9%
* SURRY	18.3%	23.1%	56.5%	24.0%	196	-8.9%
TALMADGE	0.6%	13.2%	23.6%	29.2%	11	-8.7%
* THE FORKS	-7.2%	16.6%	89.8%	17.3%	3	-28.6%
* TREMONT	253.0%	5.3%	65.8%	-5.2%	146	-10.4%
TRENTON	-3.8%	13.0%	14.9%	19.8%	229	-4.0%
* UPTON	269.5%	31.4%	14.2%	12.1%	8	-6.3%
VANCEBORO	54.9%	35.7%	-8.9%	-10.1%	30	9.3%
VASSALBORO	12.7%	11.8%	27.2%	9.6%	774	-4.4%

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	Subsidy	Allocation	Valuation	Local Required	FY08	% Change
MAINE TOTALS	21.3%	17.2%	20.8%	13.1%	197,446	-3.8%
VEAZIE	19.4%	15.9%	3.2%	13.6%	292	-4.3%
WAITE	8.5%	12.2%	34.0%	21.3%	21	-18.0%
WALES	11.0%	9.0%	27.0%	3.1%	183	-1.9%
WATERVILLE	28.7%	13.1%	-3.4%	-13.1%	1,951	3.8%
WAYNE	-56.4%	-11.3%	30.9%	19.5%	79	17.2%
* WELLS-OGUNQUIT CSD	351.7%	18.9%	27.7%	5.0%	1,441	-4.7%
WESLEY	-53.0%	7.9%	45.1%	51.6%	13	-25.7%
WEST BATH	-16.2%	18.6%	27.0%	29.1%	298	4.9%
* WEST FORKS	-6.0%	70.8%	24.8%	74.6%	3	-16.6%
WESTBROOK	35.7%	27.5%	22.4%	20.2%	2,521	-7.1%
* WESTMANLAND	-15.3%	-13.9%	-27.8%	-13.9%	3	50.0%
* WESTPORT	30.3%	11.4%	53.2%	8.9%	106	-14.2%
WHITEFIELD	9.6%	11.4%	29.9%	14.8%	348	-13.2%
WHITNEYVILLE	42.6%	34.8%	27.0%	15.6%	33	-13.2%
* WILLIMANTIC	-8.9%	21.4%	70.9%	23.0%	15	-31.0%
WINDHAM	50.6%	29.8%	16.2%	9.7%	2,705	0.4%
WINDSOR	17.8%	10.1%	6.7%	-9.8%	452	3.7%
WINSLOW	26.7%	17.9%	17.1%	1.2%	1,256	-7.5%
WINTHROP	10.2%	9.5%	26.3%	8.6%	882	-6.9%
WISCASSET	45.3%	27.4%	26.6%	12.8%	584	-5.5%
WOODLAND	2.3%	3.1%	45.9%	5.8%	197	-13.2%
WOODVILLE	27.4%	21.8%	53.8%	11.7%	42	-28.2%
WOOLWICH	1.2%	17.4%	28.9%	34.0%	448	-9.6%
YARMOUTH	112.1%	22.7%	13.2%	13.1%	1,395	-3.3%
* YORK	258.9%	21.2%	22.7%	10.3%	2,012	-6.5%

* = FY08 Minimum Receiver

Appendix B: Changes in Key Per Pupil Funding Variables from FY05 to FY08

District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
† * LINCOLN PLT.	-96.4%	274	(7,401)	9,869	(5,169)	9,825	1,505	9,594	2,232	0.98	0.10	2	-33.3%
* MONHEGAN PLT	-90.0%	160	(1,432)	8,758	(1,616)	7,544	127	8,599	(184)	1.14	(0.04)	8	23.1%
† * MAGALLOWAY PLT.	-88.4%	278	(2,127)	10,669	(3,449)	7,050	783	10,391	(1,321)	1.47	(0.40)	2	0.0%
† * HIGHLAND PLT.	-85.1%	263	(1,501)	7,070	1,148	1,015	242	6,807	2,649	6.70	1.32	7	-23.5%
* ISLE AU HAUT	-79.5%	230	(893)	9,153	903	4,900	1,563	8,922	1,796	1.82	(0.32)	10	-13.0%
† * SANDY RIVER PLT.	-72.9%	277	(745)	6,476	500	4,309	1,114	6,199	1,245	1.44	(0.11)	12	-17.9%
* MSAD 65, MATINICUS IS PLT	-68.8%	1,030	(2,267)	7,612	(2,451)	3,007	(6,021)	6,583	(184)	2.19	1.44	7	250.0%
† MEDDYBEMPS	-59.4%	791	(1,155)	8,083	1,094	980	227	7,291	2,249	7.44	0.74	18	-7.9%
WAYNE	-56.4%	1,540	(1,992)	7,715	(983)	830	196	6,175	1,009	7.44	(0.71)	79	17.2%
WESLEY	-53.0%	1,952	(2,197)	10,708	783	1,177	366	8,756	2,980	7.44	0.32	13	-25.7%
† * BOWERBANK	-46.4%	167	(145)	10,917	3,415	14,600	8,826	10,750	3,560	0.74	(0.51)	4	-50.0%
* FRENCHBORO	-45.9%	1,196	(1,015)	6,573	(1,487)	817	(1,461)	5,377	(471)	6.58	4.01	12	200.0%
† * SEBOEIS PT	-45.8%	521	(440)	7,048	(3,480)	1,309	(389)	6,527	(3,041)	4.99	(0.65)	6	37.5%
† * PLEASANT RDGE PLT	-45.0%	172	(141)	7,516	776	9,473	4,677	7,345	917	0.78	(0.56)	6	-47.6%
† * SHIRLEY	-44.8%	257	(209)	8,075	817	1,089	(44)	7,818	1,025	7.18	1.18	18	16.1%
* JONESPORT	-39.0%	2,474	(1,582)	7,665	334	785	322	5,191	1,916	6.62	(0.45)	118	-16.7%
* SEDGWICK	-38.2%	1,971	(1,217)	9,748	1,527	1,073	333	7,776	2,744	7.25	0.45	161	-12.7%
† DREW PLT.	-32.1%	1,294	(612)	6,788	1,034	738	149	5,494	1,646	7.44	0.91	7	-27.8%
* GREAT SALT BAY CSD	-29.6%	1,187	(498)	8,299	334	1,286	345	7,112	833	5.53	(1.14)	412	-1.9%
* GREENVILLE	-27.6%	1,780	(680)	10,143	2,648	1,171	492	8,363	3,327	7.14	(0.28)	203	-19.3%
FIVE TOWN CSD	-21.9%	3,410	(954)	12,864	2,563	1,271	241	9,454	3,517	7.44	1.67	707	-1.5%
MSAD 61, BRIDGTON	-21.0%	2,704	(719)	10,411	1,729	1,036	273	7,708	2,448	7.44	0.55	2,046	-7.0%
RAYMOND	-20.9%	1,652	(437)	9,475	1,582	1,052	235	7,823	2,019	7.44	0.33	815	-1.4%
† * DEBLOIS	-20.3%	249	(63)	7,211	411	3,494	1,188	6,963	475	1.99	(0.82)	9	-34.6%
† CARROLL PLT.	-18.7%	1,801	(416)	8,993	2,014	967	294	7,192	2,429	7.44	0.36	12	-29.4%
† * BEDDINGTON	-17.7%	257	(55)	11,348	(170)	10,500	2,924	11,091	(115)	1.06	(0.42)	3	0.0%
† * MORO PLT.	-17.3%	258	(54)	8,176	1,337	3,675	2,479	7,918	1,391	2.15	(3.30)	2	-66.7%
† * NASHVILLE PLT.	-16.4%	261	(51)	6,135	241	1,783	137	5,874	293	3.29	(0.10)	12	-20.7%

*: Minimum Receiver in FY08

†: Tuition-only SAU (does not operate schools)

District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
† * HERSEY	-16.4%	261	(51)	8,035	1,113	1,511	466	7,774	1,165	5.14	(1.19)	5	-30.8%
WEST BATH	-16.2%	1,342	(260)	8,234	1,294	926	197	6,892	1,554	7.44	0.12	298	4.9%
HANCOCK	-16.0%	2,014	(385)	7,690	1,169	763	207	5,676	1,554	7.44	0.02	329	-6.8%
MOUNT VERNON	-15.8%	2,929	(551)	7,511	457	616	140	4,582	1,008	7.44	(0.07)	122	-0.8%
† * WESTMANLAND	-15.3%	265	(48)	9,909	(1,601)	3,450	(1,326)	9,645	(1,553)	2.80	0.46	3	50.0%
† * BEAVER COVE	-14.6%	267	(46)	7,220	(237)	5,674	(2,543)	6,953	(191)	1.23	0.36	10	90.0%
NOBLEBORO	-14.3%	2,417	(405)	9,884	2,269	1,004	340	7,467	2,674	7.44	0.21	251	-14.1%
STEUBEN	-14.3%	2,842	(472)	9,250	2,275	861	316	6,408	2,747	7.44	0.72	102	-19.1%
† MEDFORD	-13.1%	3,787	(572)	6,474	(189)	361	86	2,687	383	7.44	(0.94)	36	-20.0%
PERRY	-12.0%	4,219	(574)	6,987	(472)	372	44	2,768	102	7.44	(0.68)	159	9.7%
* MSAD 10, ALLAGASH	-11.8%	275	(37)	7,970	1,101	1,146	223	7,695	1,138	6.71	(0.39)	21	-22.6%
JONESBORO	-11.6%	3,594	(471)	7,381	(194)	509	100	3,787	277	7.44	(1.13)	95	-9.1%
* ACTON	-11.3%	1,285	(163)	9,075	1,410	1,262	325	7,790	1,573	6.17	(0.46)	401	-8.7%
† * LAKEVIEW PLT	-11.2%	277	(35)	5,970	(1,119)	28,140	20,096	5,693	(1,084)	0.20	(0.64)	3	-58.3%
NEWCASTLE	-10.1%	1,910	(216)	6,313	(1,046)	592	(119)	4,403	(831)	7.44	0.07	143	33.0%
MSAD 37, HARRINGTON	-10.0%	3,488	(388)	7,572	508	549	108	4,084	896	7.44	0.21	801	-3.4%
MARIAVILLE	-9.1%	3,122	(312)	7,938	907	647	152	4,816	1,219	7.44	0.18	83	5.1%
POLAND	-9.0%	5,005	(495)	10,118	741	687	177	5,113	1,237	7.44	(0.16)	820	-5.5%
† * WILLIMANTIC	-8.9%	285	(28)	7,848	1,384	2,803	1,163	7,563	1,412	2.70	(1.05)	15	-31.0%
* MSAD 8, VINALHAVEN	-8.7%	4,442	(425)	12,377	1,199	2,074	486	7,934	1,624	3.83	(0.14)	210	-2.1%
MSAD 19, LUBEC	-8.0%	4,294	(375)	9,487	716	698	165	5,193	1,091	7.44	(0.26)	170	-8.9%
† * THE FORKS	-7.2%	290	(22)	14,261	2,033	12,040	5,698	13,971	2,056	1.16	(0.72)	3	-28.6%
LAMOINE	-6.5%	1,936	(134)	8,221	999	845	150	6,285	1,132	7.44	0.03	222	-3.3%
* MSAD 72, FRYEBURG	-6.4%	3,799	(262)	9,333	1,035	911	224	5,534	1,296	6.07	(0.10)	1,370	-2.1%
* MSAD 28, CAMDEN	-6.3%	1,050	(71)	8,150	129	1,555	271	7,100	200	4.57	(0.80)	858	-2.2%
† * WEST FORKS	-6.0%	294	(19)	11,347	4,704	5,400	1,074	11,053	4,723	2.05	0.59	3	-16.6%
MACHIAS	-5.7%	4,936	(300)	7,727	(772)	375	(28)	2,791	(472)	7.44	(0.64)	271	7.1%
* BROOKLIN	-5.5%	1,343	(78)	9,809	507	3,101	739	8,467	585	2.73	(0.61)	108	0.9%
ELLSWORTH	-5.4%	3,939	(224)	9,607	946	762	165	5,668	1,170	7.44	(0.10)	1,026	-1.4%
DAMARISCOTTA	-4.5%	1,063	(50)	6,131	(1,491)	681	(241)	5,068	(1,441)	7.44	0.38	126	30.7%

*: Minimum Receiver in FY08

†: Tuition-only SAU (does not operate schools)

District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
APPLETON	-4.5%	4,382	(205)	7,874	419	469	101	3,492	625	7.44	(0.34)	141	1.4%
JAY	-3.8%	1,281	(51)	9,032	957	1,042	90	7,751	1,008	7.44	0.36	817	-11.4%
TRENTON	-3.8%	2,234	(87)	9,026	1,037	913	118	6,792	1,125	7.44	0.31	229	-4.0%
* KITTERY	-3.7%	974	(37)	8,755	739	1,284	145	7,781	777	6.06	(0.09)	1,083	-7.2%
* ARROWSIC	-3.0%	303	(9)	6,951	753	1,091	83	6,648	763	6.09	0.25	62	-4.7%
ALTON	-2.2%	6,025	(132)	7,841	(353)	244	27	1,816	(221)	7.44	(1.95)	132	-6.7%
* SOUTH PORTLAND	-1.8%	1,559	(29)	9,287	1,062	1,118	180	7,729	1,091	6.91	(0.17)	3,051	-3.4%
PENOBSCOT	-1.8%	1,131	(21)	8,423	1,507	980	180	7,292	1,528	7.44	0.24	119	-13.8%
MOOSABEC CSD	-1.3%	3,659	(49)	9,220	2,099	747	257	5,561	2,148	7.44	0.48	83	-17.5%
FRANKLIN	-1.1%	4,560	(52)	8,481	579	527	111	3,922	632	7.44	(0.46)	136	-11.7%
CASWELL	-0.5%	5,114	(24)	7,000	16	253	36	1,886	40	7.44	(1.05)	65	-0.8%
ORLAND	-0.4%	3,351	(15)	8,250	1,223	658	197	4,899	1,238	7.44	(0.50)	283	-14.4%
* PENINSULA CSD	0.3%	1,140	4	8,592	15	1,568	435	7,452	11	4.75	(1.82)	180	-5.8%
† TALMADGE	0.6%	3,392	21	6,793	790	457	87	3,401	769	7.44	0.32	11	-8.7%
FAYETTE	0.6%	4,174	26	9,180	719	673	90	5,007	693	7.44	0.04	168	5.0%
MANCHESTER	0.7%	4,066	30	8,018	590	531	113	3,951	560	7.44	(0.67)	189	-5.7%
WOOLWICH	1.2%	3,805	46	8,713	1,290	660	148	4,908	1,244	7.44	0.28	448	-9.6%
MSAD 50, THOMASTON	1.4%	2,057	28	8,537	1,234	1,129	243	6,480	1,205	5.74	(0.21)	951	-6.6%
* CRANBERRY ISLES	1.9%	318	6	7,613	166	7,830	831	7,295	160	0.93	(0.09)	22	7.3%
PALERMO	2.0%	4,010	78	7,733	512	500	64	3,723	434	7.44	(0.10)	237	1.9%
WOODLAND	2.3%	5,366	123	7,009	213	221	70	1,643	90	7.44	(2.82)	197	-13.2%
JEFFERSON	2.8%	3,036	83	8,731	1,171	765	112	5,695	1,089	7.44	0.39	362	-5.4%
MSAD 38, DIXMONT	3.0%	5,426	158	7,294	(23)	251	19	1,868	(181)	7.44	(1.40)	409	2.5%
EDGECOMB	3.2%	4,303	135	12,760	2,416	1,137	278	8,456	2,281	7.44	0.25	157	-8.5%
HANOVER	3.8%	3,151	114	7,405	429	572	81	4,254	315	7.44	(0.59)	43	-6.6%
HOPE	4.3%	3,333	137	8,267	1,487	663	141	4,934	1,349	7.44	0.57	146	-9.1%
MSAD 60, BERWICK	4.5%	5,937	255	9,414	803	467	106	3,477	548	7.44	(0.66)	3,091	-4.1%
MSAD 40, WALDOBORO	5.7%	4,503	243	8,807	976	579	102	4,304	733	7.44	(0.05)	1,972	-5.6%
BRIDGEWATER	5.9%	5,098	285	7,789	199	362	(6)	2,691	(86)	7.44	(0.11)	60	-21.1%
EASTPORT	6.1%	6,344	366	10,373	1,378	541	163	4,028	1,013	7.44	(0.54)	173	-21.2%

*: Minimum Receiver in FY08

†: Tuition-only SAU (does not operate schools)

District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
LITCHFIELD	6.2%	7,005	409	9,947	778	395	87	2,942	369	7.44	(0.89)	399	-8.4%
* OLD ORCHARD BCH.	6.3%	1,165	69	8,543	1,596	1,185	392	7,377	1,528	6.22	(1.15)	971	-11.3%
ROBBINSTON	6.6%	5,051	313	7,927	901	387	88	2,876	588	7.44	(0.23)	86	-13.2%
MSAD 48, NEWPORT	6.7%	5,613	354	7,939	394	313	35	2,326	41	7.44	(0.78)	2,092	0.9%
GREENBUSH	7.1%	6,717	442	8,089	154	184	14	1,372	(289)	7.44	(2.30)	257	-8.7%
MSAD 23, CARMEL	7.4%	5,412	375	7,140	279	232	32	1,728	(96)	7.44	(1.66)	965	1.5%
MSAD 39, BUCKFIELD	7.5%	6,365	442	8,946	563	347	56	2,581	120	7.44	(1.03)	627	-4.4%
MSAD 42, MARS HILL	8.4%	6,235	483	7,537	220	175	(0)	1,302	(263)	7.44	(1.50)	407	-2.6%
† WAITE	8.5%	5,846	458	8,532	929	361	92	2,686	471	7.44	(0.78)	21	-18.0%
EASTON	8.5%	4,082	321	7,942	373	519	(1)	3,860	52	7.44	0.12	215	-3.6%
* OTIS	8.7%	877	70	7,732	1,079	1,321	499	6,855	1,009	5.19	(1.92)	85	-6.1%
READFIELD	8.7%	4,578	365	7,709	540	421	69	3,131	176	7.44	(0.96)	218	3.1%
MSAD 64, CORINTH	8.7%	5,343	427	7,269	293	259	21	1,926	(134)	7.44	(1.23)	1,297	4.2%
MSAD 20, FT FAIRFIELD	9.2%	6,329	532	8,195	418	251	21	1,866	(114)	7.44	(1.19)	579	-12.2%
MSAD 55, PORTER	9.2%	4,952	417	8,521	1,008	480	90	3,569	591	7.44	(0.20)	1,285	-1.2%
PRINCETON	9.5%	6,769	588	8,756	555	267	45	1,987	(33)	7.44	(1.64)	154	-7.8%
WHITEFIELD	9.6%	5,689	500	8,702	890	405	93	3,012	389	7.44	(0.98)	348	-13.2%
MSAD 59, MADISON	9.7%	5,047	445	8,387	371	449	3	3,340	(74)	7.44	(0.22)	1,036	1.3%
MSAD 44, BETHEL	9.9%	3,181	286	8,659	1,027	998	188	5,478	741	5.49	(0.36)	840	-7.3%
WINTHROP	10.2%	5,716	528	9,465	825	504	105	3,749	296	7.44	(1.21)	882	-6.9%
MSAD 46, DEXTER	10.4%	6,131	577	8,107	546	266	29	1,976	(31)	7.44	(1.05)	1,022	-3.4%
WALES	11.0%	7,216	712	9,374	778	290	62	2,158	65	7.44	(1.72)	183	-1.9%
† * ORIENT	11.1%	347	35	8,912	1,152	2,495	903	8,565	1,117	3.43	(1.25)	10	-44.1%
MSAD 18, VERONA	11.2%	4,423	446	7,917	1,103	470	102	3,494	657	7.44	(0.27)	173	-3.9%
MSAD 29, HOULTON	11.4%	6,135	628	7,601	295	197	(3)	1,466	(333)	7.44	(1.56)	1,310	0.4%
LIMESTONE	11.4%	7,308	751	8,686	650	185	26	1,378	(101)	7.44	(1.83)	318	-9.0%
MSAD 47, OAKLAND	11.5%	4,877	503	8,334	1,137	486	130	3,457	633	7.11	(0.82)	2,568	2.0%
BEALS	11.9%	3,466	367	8,664	1,896	699	154	5,198	1,528	7.44	0.70	52	-16.8%
MARANACOOK CSD	11.9%	5,406	575	9,476	1,077	547	106	4,070	501	7.44	(0.65)	807	-2.8%
MILFORD	12.0%	6,322	676	8,803	755	333	61	2,481	78	7.44	(1.37)	429	-14.6%

*: Minimum Receiver in FY08

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District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
MILLINOCKET	12.1%	4,429	477	8,070	609	489	85	3,640	132	7.44	(1.23)	634	-21.0%
MSAD 4, GUILFORD	12.2%	4,984	541	7,987	899	404	70	3,003	358	7.44	(0.49)	781	-8.4%
MSAD 14, DANFORTH	12.4%	6,209	687	9,403	1,068	429	51	3,195	381	7.44	0.00	136	-11.1%
VASSALBORO	12.7%	6,081	685	8,352	884	305	65	2,271	199	7.44	(1.19)	774	-4.4%
MSAD 31, HOWLAND	12.8%	5,111	580	7,932	413	379	28	2,820	(167)	7.44	(1.08)	605	-15.1%
* MSAD 32, ASHLAND	12.8%	5,013	570	8,170	545	462	38	3,157	(25)	6.84	(0.66)	323	-8.9%
MSAD 34, BELFAST	12.9%	4,401	503	9,365	1,223	708	69	4,965	720	7.01	0.37	1,892	-5.5%
MSAD 21, DIXFIELD	13.1%	6,636	767	8,546	694	257	42	1,911	(73)	7.44	(1.78)	1,023	34.2%
MSAD 17, NORWAY	13.3%	5,360	629	9,136	1,110	507	71	3,776	482	7.44	(0.11)	3,626	-1.7%
HARMONY	13.6%	5,505	658	7,748	685	302	3	2,243	27	7.44	0.02	132	0.0%
MSAD 56, SEARSPORT	13.9%	5,639	689	9,578	1,281	529	91	3,939	591	7.44	(0.19)	799	-4.9%
PEMBROKE	14.0%	6,301	775	9,181	1,245	387	74	2,881	470	7.44	(0.27)	141	0.0%
† DENNYSVILLE	14.6%	5,860	747	7,194	432	179	(30)	1,333	(315)	7.44	(0.45)	65	16.1%
BRADLEY	14.7%	4,914	628	7,180	370	305	(6)	2,266	(258)	7.44	(0.69)	230	8.0%
MONMOUTH	15.0%	5,573	727	8,299	993	366	59	2,726	266	7.44	(0.56)	797	0.2%
MEDWAY	15.7%	5,243	713	7,206	339	264	20	1,963	(374)	7.44	(2.14)	220	-12.7%
MSAD 11, GARDINER	15.8%	5,946	811	8,138	771	295	46	2,192	(39)	7.44	(1.54)	2,205	-4.2%
MSAD 24, VAN BUREN	16.4%	8,004	1,127	9,524	1,054	204	12	1,521	(72)	7.44	(0.84)	407	-11.9%
BUCKSPORT	16.4%	4,704	663	9,766	809	680	48	5,062	146	7.44	(0.34)	812	-7.0%
AUBURN	16.6%	5,107	727	8,695	1,054	482	71	3,588	327	7.44	(0.49)	3,439	-5.2%
MSAD 58, KINGFIELD	16.8%	5,610	805	8,712	941	417	44	3,102	136	7.44	(0.52)	705	-7.6%
* FLANDERS BAY CSD	16.8%	2,283	329	7,801	934	986	204	5,518	605	5.59	(0.69)	284	-0.5%
* DEER ISLE-STONINGTON CSD	17.0%	2,395	348	10,437	1,306	1,745	583	8,042	958	4.61	(1.49)	410	-12.1%
DEDHAM	17.0%	2,711	394	7,792	1,871	683	76	5,081	1,476	7.44	1.50	259	-5.1%
MSAD 30, LEE	17.0%	7,670	1,116	9,675	867	269	21	2,005	(249)	7.44	(1.61)	289	-6.5%
† GRAND ISLE	17.2%	4,615	677	6,179	727	210	19	1,565	50	7.44	(0.49)	68	-9.9%
MSAD 41, MILO	17.4%	6,340	941	7,895	668	209	11	1,556	(273)	7.44	(1.80)	733	-2.9%
MSAD 45, WASHBURN	17.5%	6,020	898	7,578	640	209	9	1,558	(258)	7.44	(1.61)	410	-1.3%
OAK HILL CSD	17.7%	5,428	815	7,866	911	328	63	2,438	95	7.44	(1.41)	548	-4.9%

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District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
WINDSOR	17.8%	7,168	1,081	9,276	852	283	18	2,108	(230)	7.44	(1.37)	452	3.7%
PORTLAND	17.9%	1,728	262	9,064	1,858	986	178	7,336	1,596	7.44	0.33	7,139	-5.1%
MECHANIC FALLS	18.2%	6,305	969	8,199	878	255	38	1,894	(90)	7.44	(1.74)	493	-8.8%
* SURRY	18.3%	1,526	236	9,691	1,819	1,497	540	8,165	1,582	5.45	(1.43)	196	-8.9%
MINOT	18.5%	5,071	792	7,652	749	347	28	2,581	(43)	7.44	(0.79)	420	-1.3%
MSAD 52, TURNER	18.5%	6,228	974	8,790	1,078	344	58	2,561	104	7.44	(1.13)	2,184	-4.1%
* FREEPORT	18.6%	1,217	191	9,667	1,993	1,145	225	8,450	1,802	7.38	0.16	1,168	-6.7%
ORONO	18.6%	4,051	636	8,218	1,367	560	116	4,168	731	7.44	(0.29)	625	-6.7%
MSAD 3, THORNDIKE	18.7%	6,437	1,012	9,173	1,207	368	48	2,736	195	7.44	(0.50)	1,527	-5.7%
SO AROOSTOOK CSD	19.2%	5,667	913	8,153	936	334	28	2,486	23	7.44	(0.59)	404	-3.8%
VEAZIE	19.4%	3,748	609	9,293	1,273	745	23	5,545	664	7.44	0.68	292	-4.3%
SACO	19.4%	3,487	568	8,311	1,605	648	140	4,824	1,037	7.44	0.00	2,785	-2.1%
DURHAM	19.7%	4,694	771	8,459	1,498	506	125	3,765	727	7.44	(0.52)	568	-8.7%
† MACWAHOC PLT.	19.9%	3,454	573	7,953	840	605	61	4,499	268	7.44	(0.34)	11	-19.2%
MSAD 70, HODGDON	19.9%	6,566	1,090	8,765	1,030	312	46	2,198	(61)	7.04	(1.47)	556	-11.5%
* SCHOODIC CSD	20.0%	4,092	681	8,357	1,392	787	229	4,265	712	5.42	(0.95)	146	-9.1%
GLENBURN	20.4%	5,979	1,014	8,211	1,083	300	69	2,232	70	7.44	(1.91)	705	-5.4%
MSAD 27, FT KENT	20.8%	6,151	1,060	8,318	1,088	291	39	2,167	28	7.44	(1.03)	1,087	-6.2%
DRESDEN	20.8%	5,567	960	8,719	1,412	424	84	3,152	452	7.44	(0.50)	268	-2.5%
SCARBOROUGH	20.9%	1,975	341	8,403	1,471	864	126	6,428	1,130	7.44	0.26	3,326	2.9%
MSAD 26, EASTBROOK	20.9%	3,253	563	7,711	1,421	599	103	4,458	858	7.44	0.19	118	-9.6%
† MARSHFIELD	21.1%	4,201	732	7,521	1,085	446	90	3,320	354	7.44	(0.90)	67	-10.1%
HERMON	21.1%	5,684	991	8,406	711	366	3	2,723	(279)	7.44	(0.83)	887	5.9%
CARIBOU	21.5%	6,635	1,174	8,035	786	188	(14)	1,400	(389)	7.44	(1.42)	1,483	0.9%
MSAD 5, ROCKLAND	21.5%	2,734	484	8,765	2,040	873	214	6,031	1,556	6.91	0.12	1,374	-8.6%
GORHAM	22.5%	5,742	1,055	9,107	1,365	452	74	3,365	310	7.44	(0.63)	2,729	-0.3%
MSAD 67, LINCOLN	22.7%	5,352	990	7,357	388	269	(43)	2,005	(601)	7.44	(0.90)	1,219	-3.8%
MSAD 75, TOPSHAM	22.8%	5,493	1,018	10,013	1,805	865	256	4,519	787	5.23	(0.90)	3,011	-10.1%
ALNA	22.8%	3,416	635	9,145	2,548	770	272	5,729	1,913	7.44	(0.22)	90	-21.1%
CHELSEA	22.8%	6,696	1,245	8,743	1,211	275	38	2,046	(34)	7.44	(1.35)	411	-10.3%

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District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
CHINA	22.9%	5,925	1,102	8,476	1,160	343	61	2,551	58	7.44	(1.40)	832	-2.7%
MSAD 6, BUXTON	22.9%	4,845	903	8,688	1,399	544	95	3,843	496	7.06	(0.40)	4,067	0.8%
ARUNDEL	23.0%	4,401	822	8,441	1,332	543	66	4,040	509	7.44	0.05	635	0.8%
BATH	23.1%	5,051	949	9,977	1,730	662	128	4,926	781	7.44	(0.32)	1,248	-7.2%
MSAD 49, FAIRFIELD	23.7%	6,086	1,165	7,795	964	230	22	1,709	(201)	7.44	(1.75)	2,674	-1.8%
MSAD 43, MEXICO	23.7%	4,009	768	7,926	315	526	(29)	3,916	(452)	7.44	(0.43)	1,552	-1.4%
ORRINGTON	23.9%	5,190	1,002	8,606	993	459	45	3,416	(9)	7.44	(0.82)	596	-3.2%
MSAD 36, LIVERMORE FALLS	24.8%	5,508	1,095	7,629	880	285	5	2,121	(216)	7.44	(0.91)	1,036	3.0%
MSAD 15, GRAY	25.0%	4,638	927	8,810	1,585	561	113	4,172	658	7.44	(0.42)	1,964	-3.5%
MSAD 9, FARMINGTON	25.0%	5,971	1,194	8,723	1,324	378	56	2,752	130	7.29	(0.86)	2,436	-8.2%
MSAD 53, PITTSFIELD	25.2%	5,786	1,165	7,746	1,119	263	29	1,960	(46)	7.44	(1.13)	1,174	-2.6%
MSAD 35, ELIOT	25.8%	4,825	989	8,800	1,584	534	98	3,975	595	7.44	(0.31)	2,591	-5.6%
MSAD 22, HAMPDEN	25.9%	6,179	1,271	8,695	1,388	338	66	2,516	118	7.44	(1.36)	2,239	-1.7%
BIDDEFORD	25.9%	3,855	793	9,805	2,184	800	196	5,950	1,391	7.44	(0.11)	2,806	-4.8%
RICHMOND	26.2%	5,668	1,176	8,272	1,278	350	56	2,604	102	7.44	(1.06)	584	-4.2%
WINSLOW	26.7%	6,249	1,316	8,842	1,346	348	51	2,592	30	7.44	(1.17)	1,256	-7.5%
MSAD 1, PRESQUE ISLE	26.7%	6,926	1,458	8,903	1,270	266	16	1,977	(189)	7.44	(1.25)	2,081	-2.8%
MSAD 63, EDDINGTON	26.8%	5,219	1,103	8,015	1,078	376	39	2,796	(25)	7.44	(0.95)	997	1.4%
LEWISTON	27.0%	6,305	1,342	9,408	1,465	417	33	3,103	123	7.44	(0.33)	4,673	2.1%
† WOODVILLE	27.4%	5,232	1,125	7,738	1,386	337	118	2,507	262	7.44	(2.81)	42	-28.2%
LISBON	28.2%	6,609	1,454	9,238	1,484	353	53	2,629	30	7.44	(1.22)	1,421	1.2%
WATERVILLE	28.7%	5,967	1,330	8,379	968	324	(11)	2,412	(362)	7.44	(0.83)	1,951	3.8%
SABATTUS	29.0%	7,884	1,774	10,004	1,690	285	43	2,120	(84)	7.44	(1.66)	506	-5.2%
MSAD 25, SHERMAN	29.3%	5,774	1,307	8,228	1,175	330	18	2,454	(132)	7.44	(0.86)	409	1.7%
SOMERVILLE	30.0%	4,758	1,098	8,690	1,667	529	112	3,933	569	7.44	(0.63)	74	-10.9%
SANFORD	30.3%	5,803	1,350	8,686	1,696	388	76	2,884	346	7.44	(0.70)	3,499	-6.3%
* WESTPORT	30.3%	1,178	274	8,464	869	1,639	570	7,287	594	4.44	(1.82)	106	-14.2%
MSAD 68, DOVER-FOXCROFT	31.4%	5,489	1,312	8,027	1,481	341	53	2,538	169	7.44	(0.79)	1,093	-1.9%

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	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
CALAIS	32.0%	9,135	2,213	11,054	1,866	258	(7)	1,918	(347)	7.44	(1.13)	503	-11.4%
BREWER	32.2%	5,195	1,266	8,581	1,355	455	55	3,387	90	7.44	(0.81)	1,370	-1.2%
MSAD 57, WATERBORO	32.7%	4,436	1,093	8,806	2,067	587	131	4,370	974	7.44	(0.01)	3,620	-2.4%
REED PLT.	33.3%	6,302	1,574	9,634	1,895	448	89	3,333	320	7.44	(0.96)	24	-21.3%
MSAD 62, POWNAL	33.7%	2,682	676	7,962	1,154	710	49	5,280	478	7.44	0.17	223	-0.9%
MSAD 74, ANSON	34.1%	6,266	1,594	9,238	1,981	399	72	2,972	387	7.44	(0.45)	829	-6.5%
* ISLESBORO	34.9%	1,097	284	9,961	1,950	6,114	1,572	8,863	1,667	1.45	(0.13)	79	-1.9%
CAPE ELIZABETH	34.9%	1,561	404	8,033	1,331	870	121	6,472	927	7.44	0.03	1,817	1.1%
WESTBROOK	35.7%	4,732	1,245	9,388	2,026	626	115	4,656	782	7.44	(0.14)	2,521	-7.1%
BANGOR	36.9%	4,413	1,189	8,438	1,415	541	58	4,025	226	7.44	(0.42)	3,814	-4.2%
* BLUE HILL	39.4%	675	191	7,760	654	1,611	233	7,085	463	4.40	(0.40)	351	6.0%
AUGUSTA	40.3%	5,949	1,708	9,746	2,039	510	73	3,796	331	7.44	(0.49)	2,357	-5.9%
MSAD 33, ST AGATHA	40.5%	7,377	2,126	9,388	1,878	270	10	2,011	(248)	7.44	(1.25)	322	-3.6%
DAYTON	41.3%	5,304	1,550	8,489	1,964	428	73	3,184	415	7.44	(0.37)	404	2.9%
† CRAWFORD	41.3%	4,861	1,421	9,967	2,082	686	98	5,105	661	7.44	(0.12)	15	-6.5%
* MSAD 7, NORTH HAVEN	41.9%	1,587	469	10,041	(313)	4,207	972	8,453	(781)	2.01	(0.84)	68	-6.2%
† BARING PLT.	42.3%	5,937	1,764	8,608	1,834	359	58	2,670	70	7.44	(1.19)	37	4.3%
† WHITNEYVILLE	42.6%	6,422	1,920	8,564	2,209	288	61	2,142	289	7.44	(0.73)	33	-13.2%
MSAD 12, JACKMAN	42.9%	5,513	1,654	9,163	1,951	491	63	3,650	297	7.44	(0.41)	171	-4.7%
MSAD 54, SKOWHEGAN	43.0%	5,355	1,611	9,097	1,571	503	16	3,742	(40)	7.44	(0.33)	2,853	-3.4%
BRUNSWICK	43.1%	4,531	1,365	8,748	1,739	567	65	4,216	375	7.44	(0.22)	3,136	-0.4%
MSAD 71, KENNEBUNK	44.7%	1,726	533	10,051	2,201	1,497	277	8,325	1,668	5.56	0.11	2,315	-7.0%
FALMOUTH	45.0%	2,929	910	9,055	1,550	823	80	6,125	640	7.44	0.06	2,146	-0.6%
WISCASSET	45.3%	4,918	1,533	9,577	2,060	626	132	4,659	527	7.44	(0.91)	584	-5.5%
OLD TOWN	45.8%	6,032	1,896	9,127	1,558	416	(19)	3,095	(338)	7.44	(0.45)	996	-8.7%
* PHIPPSBURG	45.9%	1,623	511	9,244	1,483	1,470	416	7,621	972	5.18	(1.13)	306	-6.6%
† COOPER	49.2%	4,073	1,342	7,982	1,327	525	(23)	3,909	(15)	7.44	0.29	32	6.8%
† BANCROFT	49.5%	4,514	1,495	9,134	2,815	621	170	4,621	1,320	7.44	0.12	10	-24.0%
STOCKHOLM	50.1%	5,499	1,834	7,942	1,798	328	39	2,443	(36)	7.44	(1.12)	37	-12.9%

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	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
CHARLOTTE	50.6%	8,397	2,821	11,033	3,063	354	53	2,636	242	7.44	(0.50)	53	-18.6%
WINDHAM	50.6%	5,284	1,775	9,284	2,130	538	75	4,000	355	7.44	(0.44)	2,705	0.4%
MSAD 13, BINGHAM	51.2%	5,856	1,983	8,623	2,216	372	7	2,767	233	7.44	0.50	265	-15.7%
ALEXANDER	51.9%	6,940	2,372	10,620	3,415	495	163	3,680	1,043	7.44	(0.52)	66	-26.8%
MSAD 51, CUMBERLAND	53.1%	4,245	1,472	8,650	1,493	592	34	4,405	21	7.44	(0.41)	2,260	-3.1%
VANCEBORO	54.9%	8,660	3,070	10,766	2,832	283	(28)	2,106	(237)	7.44	(0.10)	30	9.3%
NEW SWEDEN	60.2%	10,289	3,868	12,923	4,381	354	108	2,634	514	7.44	(1.18)	68	-33.5%
* EAST RANGE CSD	61.4%	7,940	3,020	11,159	2,751	535	27	3,220	(269)	6.02	(0.85)	35	-1.4%
MSAD 16, HALLOWELL	63.6%	6,754	2,625	9,581	2,736	380	61	2,827	111	7.44	(1.09)	803	-6.5%
MADAWASKA	65.5%	4,941	1,955	9,199	1,712	572	14	4,257	(243)	7.44	(0.62)	640	-9.7%
* BREMEN	67.7%	1,193	482	8,656	626	1,285	(223)	7,463	144	5.81	0.96	41	36.7%
† * DENNISTOWN PLT.	73.2%	541	229	9,751	2,816	3,325	1,400	9,210	2,587	2.77	(0.67)	2	-42.9%
AIRLINE CSD	73.9%	3,508	1,491	9,313	1,871	836	1	5,804	380	6.95	0.45	70	6.1%
LINCOLNVILLE	84.4%	3,072	1,406	11,594	4,027	1,145	330	8,522	2,622	7.44	0.20	203	-3.1%
* LONG ISLAND	102.4%	632	320	8,737	1,111	3,773	1,895	8,105	791	2.15	(1.75)	26	-31.1%
* RANGELEY	107.7%	649	337	8,218	986	2,480	734	7,569	650	3.05	(0.91)	148	-11.9%
YARMOUTH	112.1%	1,482	783	8,845	1,636	990	116	7,362	853	7.44	(0.01)	1,395	-3.3%
† * GR LAKE STR PLT.	112.5%	664	351	8,873	689	2,358	(39)	8,210	337	3.48	0.20	10	11.8%
† * DALLAS PLT.	115.0%	812	434	7,233	931	2,155	129	6,421	497	2.98	0.06	39	26.2%
† * CARRABASSETT VAL	127.3%	629	352	7,241	1,227	4,679	288	6,612	875	1.41	0.10	84	13.5%
EAST MILLINOCKET	144.7%	2,509	1,484	7,255	179	638	(106)	4,746	(1,305)	7.44	(0.70)	296	-7.4%
† * RANGELEY PLT.	145.2%	1,727	1,023	9,634	2,486	11,533	3,966	7,907	1,463	0.69	(0.16)	15	-3.2%
* BAR HARBOR	192.6%	914	602	7,513	404	1,720	267	6,599	(198)	3.84	(0.84)	418	-4.0%
* MT DESERT CSD	196.8%	927	615	7,880	1,268	2,757	888	6,953	654	2.52	(0.85)	499	-8.7%
† GILEAD	202.2%	2,708	1,812	7,835	1,427	689	(68)	5,126	(384)	7.44	0.16	37	9.0%
* BAILEYVILLE	221.3%	982	676	8,116	669	1,186	(149)	7,134	(7)	6.02	0.67	290	-1.5%
* BRISTOL	225.4%	1,017	704	8,988	1,305	2,645	739	7,972	601	3.01	(0.86)	362	-4.7%
* GEORGETOWN	234.1%	3,090	2,165	11,397	2,822	3,129	1,264	8,307	657	2.66	(1.44)	123	-17.8%
* SOUTHPORT	234.8%	1,046	734	8,517	1,581	9,251	3,586	7,471	847	0.81	(0.36)	56	-25.0%

*: Minimum Receiver in FY08

†: Tuition-only SAU (does not operate schools)

District	Per Pupil Subsidy			Per Pupil Allocation		Per Pupil Valuation (\$000s)		Per Pupil Local Required		Local Mills Required		Enrollment	
	% Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change	FY08	Change
MAINE TOTALS	21.3%	\$4,517	\$793	\$8,805	\$1,291	\$660	\$114	\$4,288	\$497	7.44	0.51	197,446	-3.8%
* CASTINE	242.0%	1,068	756	9,287	2,292	4,156	1,196	8,218	1,536	1.98	(0.28)	75	-5.1%
* BOOTHBAY-BBAY HBR CSD	251.9%	1,209	865	8,709	1,068	2,213	608	7,501	203	3.39	(1.16)	684	-8.4%
* TREMONT	253.0%	1,060	760	7,816	393	1,883	747	6,756	(367)	3.59	(2.68)	146	-10.4%
* YORK	258.9%	1,121	809	8,658	1,515	1,706	316	7,536	706	4.42	(0.49)	2,012	-6.5%
† COPLIN PLT.	267.1%	1,148	835	8,476	1,848	985	52	7,328	1,013	7.44	0.67	20	5.3%
* UPTON	269.5%	2,275	1,660	10,816	2,584	1,987	247	8,540	925	4.30	(0.08)	8	-6.3%
* ROQUE BLUFFS	276.7%	1,177	864	8,402	978	1,702	134	7,225	114	4.25	(0.29)	28	9.8%
* SOUTH BRISTOL	293.4%	1,229	917	8,970	1,011	4,187	773	7,741	94	1.85	(0.39)	108	1.4%
* MSAD 76, SWAN'S ISLD	293.7%	1,230	917	9,622	1,393	2,375	458	8,392	475	3.53	(0.60)	48	-7.8%
* BROOKSVILLE	346.7%	1,396	1,083	9,014	1,726	2,878	913	7,618	642	2.65	(0.90)	118	-6.3%
* LAKEVILLE	349.3%	1,404	1,091	8,311	1,722	3,796	(967)	6,908	631	1.82	0.50	13	56.3%
* WELLS-OGUNQUIT CSD	351.7%	1,411	1,099	9,296	1,476	2,443	530	7,885	377	3.23	(0.69)	1,441	-4.7%
* MOUNT DESERT	353.3%	1,416	1,104	8,553	598	6,394	2,741	7,137	(506)	1.12	(0.97)	147	-18.1%
* SOUTHWEST HARBOR	357.6%	1,430	1,117	8,546	1,111	1,949	525	7,116	(6)	3.65	(1.35)	184	-14.8%
† * NORTHFIELD	451.3%	1,722	1,410	8,424	101	1,535	(691)	6,702	(1,309)	4.37	0.77	19	94.7%

*: Minimum Receiver in FY08

†: Tuition-only SAU (does not operate schools)

Appendix C: Minimum Receiver SAUs

SAU	Per Pupil State Subsidy FY08	Change in Per Pupil State Subsidy	Per Pupil Minimum Receiver Adjustment, FY08	Change in Per Pupil Minimum Receiver Adjustment	Per Pupil Special Education Allocation FY08
ACTON	\$1,285	(\$163)	\$1,422	\$1,422	\$1,693
ARROWSIC	\$303	(\$9)	\$303	(\$9)	\$286
BAILEYVILLE	\$982	\$676	\$982	\$669	\$1,169
BAR HARBOR	\$914	\$602	\$914	\$602	\$1,088
BOOTHBAY-BBAY HBR CSD	\$1,209	\$865	\$1,209	\$896	\$1,439
BEAVER COVE	\$267	(\$46)	\$301	(\$12)	\$0
BEDDINGTON	\$257	(\$55)	\$257	(\$55)	\$0
BLUE HILL	\$675	\$191	\$828	\$828	\$985
BOWERBANK	\$167	(\$145)	\$285	(\$28)	\$0
BREMEN	\$1,193	\$482	\$1,086	\$1,086	\$1,293
BRISTOL	\$1,017	\$704	\$1,017	\$704	\$1,210
BROOKLIN	\$1,343	(\$78)	\$1,385	\$1,385	\$1,649
BROOKSVILLE	\$1,396	\$1,083	\$1,399	\$1,086	\$1,665
CARRABASSETT VAL	\$629	\$352	\$629	\$316	\$748
CASTINE	\$1,068	\$756	\$1,068	\$756	\$1,272
COPLIN PLT.	\$1,148	\$835	\$0	(\$312)	\$1,235
CRANBERRY ISLES	\$318	\$6	\$1,701	\$1,389	\$2,025
DALLAS PLT.	\$812	\$434	\$812	\$500	\$967
DEBLOIS	\$249	(\$63)	\$249	(\$63)	\$0
DEER ISLE - STONINGTON CSD	\$2,395	\$348	\$1,532	\$1,532	\$1,824
DENNISTOWN PLT.	\$541	\$229	\$5,946	\$5,633	\$7,078
EAST RANGE CSD	\$7,940	\$3,020	\$37	\$37	\$1,513
FLANDR BAY CSD	\$2,283	\$329	\$412	\$412	\$1,353
FREEPORT	\$1,217	\$191	\$72	\$72	\$1,449
FRENCHBORO	\$1,196	(\$1,015)	\$699	\$386	\$2,014
GEORGETOWN	\$3,090	\$2,165	\$3,090	\$3,090	\$3,679
GR LAKE STR PLT.	\$664	\$351	\$664	\$351	\$790
GREAT SALT BAY CSD	\$1,187	(\$498)	\$996	\$996	\$1,413
GREENVILLE	\$1,780	(\$680)	\$352	\$352	\$1,489
HERSEY	\$261	(\$51)	\$261	(\$51)	\$0
HIGHLAND PLT.	\$263	(\$1,501)	\$287	\$287	\$0
ISLE AU HAUT	\$230	(\$893)	\$1,045	\$732	\$1,244
ISLESBORO	\$1,097	\$284	\$1,140	\$828	\$1,357
JONESPORT	\$2,474	(\$1,582)	\$337	\$337	\$402
KITTERY	\$974	(\$37)	\$1,279	\$1,279	\$1,523
LAKEVIEW PLT	\$277	(\$35)	\$277	(\$35)	\$0
LAKEVILLE	\$1,404	\$1,091	\$1,682	\$1,370	\$2,003
LINCOLN PLT.	\$274	(\$7,401)	\$274	(\$38)	\$0
LONG ISLAND	\$632	\$320	\$1,020	\$708	\$1,215
MAGALLOWAY PLT.	\$278	(\$2,127)	\$278	(\$34)	\$0
MONHEGAN PLT	\$160	(\$1,432)	\$1,279	\$967	\$1,523
MORO PLT.	\$258	(\$54)	\$258	(\$54)	\$0
MOUNT DESERT	\$1,416	\$1,104	\$1,416	\$1,104	\$1,686
MT DESERT CSD	\$927	\$615	\$1,043	\$730	\$1,241
NASHVILLE PLT.	\$261	(\$51)	\$261	(\$51)	\$0
NORTHFIELD	\$1,722	\$1,410	\$2,163	\$1,851	\$2,575
OLD ORCHARD BCH.	\$1,165	\$69	\$1,165	\$1,165	\$1,387
ORIENT	\$347	\$35	\$347	\$314	\$413

SAU	Per Pupil State Subsidy FY08	Change in Per Pupil State Subsidy	Per Pupil Minimum Receiver Adjustment, FY08	Change in Per Pupil Minimum Receiver Adjustment	Per Pupil Special Education Allocation FY08
OTIS	\$877	\$70	\$972	\$972	\$1,157
PENINSULA CSD	\$1,140	\$4	\$1,140	\$1,140	\$1,357
PHIPPSBURG	\$1,623	\$511	\$1,623	\$1,623	\$1,932
PLEASANT RDGE PLT	\$172	(\$141)	\$172	(\$141)	\$0
RANGELEY	\$649	\$337	\$937	\$625	\$1,116
RANGELEY PLT.	\$1,727	\$1,023	\$1,727	\$1,415	\$2,056
ROQUE BLUFFS	\$1,177	\$864	\$1,177	\$864	\$1,401
MSAD 7, NORTH HAVEN	\$1,587	\$469	\$1,587	\$1,275	\$1,890
MSAD 8, VINALHAVEN	\$4,442	(\$425)	\$859	\$859	\$1,023
MSAD 10, ALLAGASH	\$275	(\$37)	\$275	\$66	\$0
MSAD 28, CAMDEN	\$1,050	(\$71)	\$1,050	\$1,050	\$1,250
MSAD 32, ASHLAND	\$5,013	\$570	\$126	\$126	\$1,128
MSAD 65, MATINICUS IS PLT	\$1,030	(\$2,267)	\$2,022	\$1,710	\$2,407
MSAD 72, FRYEBURG	\$3,799	(\$262)	\$27	\$27	\$1,521
MSAD 76, SWAN'S ISLAND	\$1,230	\$917	\$1,230	\$917	\$1,464
SANDY RIVER PLT.	\$277	(\$745)	\$277	(\$35)	\$61
SCHOODIC CSD	\$4,092	\$681	\$138	\$138	\$1,748
SEBOEIS PT	\$521	(\$440)	\$263	\$263	\$0
SEDGWICK	\$1,971	(\$1,217)	\$204	\$204	\$1,553
SHIRLEY	\$257	(\$209)	\$257	\$98	\$298
SOUTH BRISTOL	\$1,229	\$917	\$1,297	\$984	\$1,544
SOUTH PORTLAND	\$1,559	(\$29)	\$591	\$591	\$1,856
SOUTHPORT	\$1,046	\$734	\$1,513	\$1,201	\$1,801
SOUTHWEST HARBOR	\$1,430	\$1,117	\$1,430	\$1,117	\$1,702
SURRY	\$1,526	\$236	\$1,526	\$1,526	\$1,816
THE FORKS	\$290	(\$22)	\$290	(\$22)	\$0
TREMONT	\$1,060	\$760	\$1,060	\$862	\$1,262
UPTON	\$2,275	\$1,660	\$2,275	\$2,266	\$2,709
WEST FORKS	\$294	(\$19)	\$294	(\$19)	\$0
WESTMANLAND	\$265	(\$48)	\$287	(\$25)	\$0
WESTPORT	\$1,178	\$274	\$1,178	\$1,178	\$1,402
WILLIMANTIC	\$285	(\$28)	\$285	(\$28)	\$0
WELLS-OGUNQUIT CSD	\$1,411	\$1,099	\$1,468	\$1,155	\$1,747
YORK	\$1,121	\$809	\$1,121	\$809	\$1,335