

MAINE STATE LEGISLATURE

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STATE OF MAINE

Department of
Educational and Cultural Services

AUGUSTA, MAINE 04333

October 14, 1977

TO: Members of the 108th Legislature

FROM: H. Sawyer ~~Willet~~ *H. Sawyer*, Jr., Commissioner

SUBJECT: Materials Related to the Uniform Property
Tax and School Funding

The Department has received numerous requests for information related to the December 5 referendum on repeal of the Uniform Property Tax. In response to these requests I have asked the Department staff to prepare a package of exhibits which includes the factual data we have available related to the Uniform Property Tax and its impact on municipalities in relation to the collection of revenues and the distribution of education subsidies under the School Finance Act of 1976, as amended.

This package includes the following materials:

EXHIBIT A - What Happens if the Uniform Property Tax is Repealed?

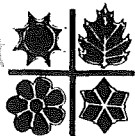
This is my statement on the potential impact on revenues and a general projection of the legislative actions which will be necessary if the Uniform Property Tax is repealed.

EXHIBIT B - Legislative Appropriation for Education 1977-78

This is a brief summary of the current funding of the School Finance Act.

EXHIBIT C - Worksheet for Computation and Comparison of Allocations for Education

This is a format that we have used for providing information related to impact on local units' current school funding compared to previous school funding laws. This computation can be completed by local superintendents for as many years as they wish to compare.



Four seasons for Me.

EXHIBIT D - Local School Expenditures and Sources of Revenue
This is a twenty-year listing of dollar levels and percentages of local, state and federal funding sources of total school expenditures.

EXHIBIT E - Distribution Schedule of Uniform School Tax
Payments for the Fiscal Year 1977-78
This is a listing of the "pay-in" municipalities with a breakdown of Uniform Property Tax revenues and allocations for those municipalities.

EXHIBIT F - School Funding as Approved by the 108th Legislature
This is a listing of total basic allocations, Uniform Property Tax revenues and maximum state share. The "pay-ins" are identified by the minus sign (-) after the "Maximum State Share."

EXHIBIT G - The Uniform Property Tax and Its Effect on Local
Taxes from 1973 to 1977
This is a listing of all municipalities and their school tax rates based on state valuation for 1973 and 1977. This data is based on appropriations reported to this Department by local administrative units.

EXHIBIT H - L. D. 270 An Act to Repeal the State Property
Tax
This is the subject of the December 5 referendum and identifies the statutory provisions which would be repealed.

EXHIBIT I - Capsule Description of the Amended "School
Finance Act of 1976"
This is a brief description of the distribution of education funds under current statutes.

I recognize that there are many "What if?" questions which can only be answered by speculating on the actions that you will take in relation to providing and distributing education subsidies if the Uniform Property Tax should be repealed. I have not attempted to speculate on future actions of the Legislature.

This packet of materials is also being sent to superintendents of schools and other interested parties. A limited number of additional copies are available to the public upon request.

HSM:JJV:clk

Enclosure

October 14, 1977

State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
Augusta 04333

WHAT HAPPENS IF THE UNIFORM PROPERTY TAX IS REPEALED?

One of the most frequently asked questions in relation to the pending referendum vote on the repeal of the Uniform Property Tax is: "If the tax is repealed, what will take its place and what will the overall effect be on the taxpayer?"

Any attempt at answering this question must be qualified with the stipulation that only the Legislature can decide the adjustments that would be made in the raising of tax dollars and the distribution of educational subsidies.

The Department has attempted to isolate the revenue side of education funding in responding to such questions from the general public. We believe that repeal of the Uniform Property Tax would have the following effects upon state revenue requirements, using 1977-78 as the base year for comparison:

1. A loss of \$5.1 million in net "pay-in" revenues would result. (See Exhibit E)
2. An additional loss of \$3.6 million in Uniform Property Tax revenues from the unorganized territories would occur.
3. The use of the anticipated \$1.9 million* of federal impact aid monies (Public Law 874) to offset payments of state aid to qualifying units would be placed in jeopardy. In order for the State to qualify for credit for approximately 90% of the P. L. 874 funds paid to qualifying units, no more than 10% of the total cost for operating Maine schools can be derived from unequalized funding sources. The Uniform Property Tax provides the basis for Maine's equalized funding program.

*The actual credit for 1976-77 was \$2,514,757.76.

The summary effect of these potential revenue losses of \$10.6 million would have to be offset by either (a) the raising of an equivalent amount of money from new or expanded revenue sources, or (b) a reduction in the level of state aid in support of education.

Since the petition submitted by the repeal advocates recommends a continuation of the stated intent that the State provide 50% of the total education costs, it must be concluded that the petitioners' intent is to replace lost revenues as a result of the repeal of the Uniform Property Tax with additional revenues from other state tax sources.

Several persons have asked for a comparative analysis of distributing the same amount of state revenues (exclusive of the income from the Uniform Property Tax) under the provisions of the subsidy law which existed prior to 1973. Since the prior law included a legislative determination of the base rate for subsidizing costs of operating "regular" programs, it is impossible to presume what the levels of state aid would be if the old law were still in effect. Further, reimbursement for categorical program expenditures under the old law was based upon different expenditure years than exist at present, and different definitions of eligible expenditures existed. The only comparative analysis we have done in such cases is to compare the state and local shares of education funding for individual units before and after the passage of the Uniform Property Tax approach. Any attempt at drawing conclusions from these comparative analyses must be accompanied by a recognition of the fact that overall state aid in 1973-74 was

If Uniform Property Tax Repealed? -3-

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less than 40% while the preliminary figures (based on appropriations) for 1977-78 is 52.4%. (See Exhibit C)

In summary, it is clear that if the citizens vote in December to repeal the Uniform Property Tax, the 108th Legislature will be faced with the need to take action in the second regular session to 1) replace the revenues which would be lost as a result of the repeal, 2) to modify existing statutes relating to the distribution of state aid, or 3) some combination of changes affecting both revenue and distribution of state aid for education.

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State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
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LEGISLATIVE APPROPRIATION FOR EDUCATION
1977-78

The First Regular Session of the 108th Legislature appropriated funds for elementary and secondary education for 1977-78 in two parts as follows:

PART A

1. Elementary and Secondary Operating Costs	\$219,555,155
2. Special Education costs (local program)	9,032,600
3. Special Education (tuition)	4,314,600
4. Vocational Education Costs	5,680,800
5. Transportation Costs	
a. Operating	15,286,019
b. Purchase of Buses	2,827,400
6. Debt Service Costs	
a. Capital Outlay	763,900
b. Debt Service	26,750,000
Subtotal	<u>\$284,210,474</u>
Less: P.L. 874 Funds	1,900,000
Total - Part A	<u>\$282,310,474</u>

PART B

1. Cost of Unusual Enrollment Adjustments	\$ 600,000
2. Cost of Geographic Isolation Adjustments	308,934
3. Cost of Reimbursement for Priv. School Transp.	217,000
4. Audit Adjustments	71,000
5. Optional Local Appropriations with State Participation - maximum State obligation	7,095,826
Total - Part B	<u>\$ 8,292,760</u>

Total - Parts A & B \$290,603,234

The funding in Part A is to meet the obligations of all school administrative units and is the part of the appropriation of which no more than 50% shall be borne by the Uniform Property Tax.

The Uniform Property Tax provides \$134,434,310 of the total of \$282,310,474. The 134,434,310 does not include the \$3,600,582 Uniform Property Tax payments from the Unorganized Territories.

Part B provides funding for specific adjustments and reimbursements which have limited application as well as the State's share of the Optional Local Appropriations with State Participation (leeway). The Uniform Property Tax has no relation to the Part B funding of \$8,292,760.

EXHIBIT C

WORKSHEET FOR COMPUTATION
AND COMPARISON OF
ALLOCATIONS FOR EDUCATION

UNIT	197 -7	197 -7	Increase	
			Dollars	Percent
Local Revenue				
Municipality	\$ _____	\$ _____	\$ _____	
_____	_____	_____	_____	
_____	_____	_____	_____	
Total Local Appropriation	\$ _____	\$ _____	\$ _____	_____%
State Aid	_____	_____	_____	_____%
Other Receipts	_____	_____	_____	
Total Expenditures or Budget	\$ _____	\$ _____	\$ _____	_____%
Pay-in To State	_____	_____	_____	

Note: This computation may be compiled for as many years as desired. The examples below use two years only.

E X A M P L E S

	1973-74	1977-78	Increase	
			Dollars	Percent
<u>SCHOOL ADMINISTRATIVE DISTRICT #54</u>				
Local Revenue				
Canaan	\$ 66,579.22	\$ 86,355.42	\$ 19,776.20	
Cornville	39,454.36	53,151.35	13,696.99	
Mercer	31,933.37	39,859.08	7,925.71	
Norridgewock	151,899.28	181,374.77	29,475.49	
Skowhegan	859,241.93	847,049.74	(12,192.19)	
Smithfield	83,840.51	111,612.51	27,772.00	
Total Local Appropriation	\$1,232,948.67	\$1,319,402.87	\$ 86,454.20	7.01%
State Aid	1,424,626.71	3,035,333.26	1,610,706.55	113.06%
Other Receipts	243,591.50	108,838.05	(134,734.45)	
Total Expenditures or Budget	\$2,901,166.88	\$4,463,574.18	\$1,562,407.30	53.85%
<u>SCHOOL ADMINISTRATIVE DISTRICT #59</u>				
Local Revenue				
Athens	\$ 43,525.39	\$ 61,425.00	\$ 17,899.61	
Bridgton	11,485.87	12,150.00	664.13	
Madison	467,513.24	489,375.00	21,861.76	
Starks	27,038.50	30,375.00	3,336.50	
Total Local Appropriation	\$ 549,563.00	\$ 593,325.00	\$ 43,762.00	7.96%
State Aid	450,160.77	1,009,225.00	559,064.23	124.19%
Other Receipts	15,224.44	-0-	(15,224.44)	
Total Expenditures or Budget	\$1,014,948.21	\$1,602,550.00	\$ 587,601.79	57.90%
<u>WELLS</u>				
Total Local Appropriation	\$ 962,321	\$2,122,315	\$1,159,994	120.54%
State Aid	93,602	-0-	(93,602)	(100.00%)
Other Receipts	31,807	22,935	(8,872)	
Tuition Received	-0-	45,000	45,000	
Total Expenditures or Budget	\$1,087,730	\$2,141,554	\$1,053,824	96.88%
Pay-in To State		\$ 48,696		
<u>YARMOUTH</u>				
Total Local Appropriation	\$1,567,404	\$1,856,285	\$ 288,881	18.43%
State Aid	163,480	198,273	34,793	21.28%
Other Receipts	33,171	30,996	(2,175)	
Total Expenditures or Budget	\$1,764,055	\$2,085,554	\$ 321,499	18.22%

State of Maine
DEPARTMENT OF EDUCATIONAL AND CULTURAL SERVICES

EXHIBIT D

LOCAL SCHOOL EXPENDITURES AND SOURCE OF REVENUES

Year	Expenditures	Local Sources		State Sources		Federal Sources	
		%	Amount	%	Amount	%	Amount
1956-57	\$ 42,255,619	78.6	\$ 33,203,894	19.6	\$ 8,275,585	1.8	\$ 776,140
1957-58	44,865,062	73.4	32,937,604	23.8	10,686,072	2.8	1,241,386
1958-59	50,768,130	76.4	38,797,431	21.1	10,732,378	2.5	1,238,321
1959-60	55,260,888	73.0	40,329,112	23.3	12,857,358	3.7	2,074,418
1960-61	61,381,757	74.4	45,650,972	21.6	13,285,811	4.0	2,444,974
1961-62	67,193,615	72.8	48,945,294	22.9	15,382,017	4.3	2,866,304
1962-63	75,112,282	73.2	55,007,153	23.1	17,324,210	3.7	2,780,919
1963-64	79,620,031	71.3	56,770,906	25.1	19,969,307	3.6	2,879,818
1964-65	86,028,305	71.8	61,734,253	24.4	21,028,570	3.8	3,265,482
1965-66	91,528,394	69.0	63,153,204	26.9	24,621,476	4.1	3,753,714 *
1966-67**	105,754,712	66.7	70,593,708	29.5	31,194,731	3.8	3,966,273 *
1967-68	114,728,787	67.7	77,672,670	29.6	34,014,706	2.7	3,041,411 *
1968-69	137,670,395	67.5	92,882,603	29.6	40,803,258	2.9	3,984,534 *
1969-70	159,682,934	64.8	103,524,604	32.2	51,398,769	3.0	4,759,561 *
1970-71	177,562,230	66.0	117,264,957	29.7	52,637,048	4.3	7,660,225 *
1971-72	191,501,095	63.5	121,597,330	32.9	62,959,802	3.6	6,943,963 *
1972-73	207,947,552	62.2	129,356,301	35.0	72,719,132	2.8	5,872,119 *
1973-74	226,487,336	59.1	133,847,927	37.7	85,485,861	3.2	7,153,548 *
1974-75	249,638,811	48.6	121,304,043	49.3	123,035,814	2.1	5,298,954 *
1975-76	272,770,505	51.1	139,299,435	46.8	127,550,881	2.1	5,707,793 *

* Funds received under P.L. 89-10 of the Elementary and Secondary Act of 1965, Titles I, II, and III are not included in expenditures or revenues. Separate accounts are kept for these federal projects which totaled approximately \$3,250,000 in 1965-66 and 1966-67.

	E.S.E.A.	School Lunch
1967-68	\$4,395,141	
1968-69	4,587,248	
1969-70	4,288,579	
1970-71	6,458,817	\$3,328,112
1971-72	7,113,249	5,160,512
1972-73	6,452,100	5,487,186
1973-74	8,428,712	5,922,441
1974-75	7,459,718	8,257,248
1975-76	8,277,946	10,323,695

** The expenditures for 1966-67 covered the period July 1, 1966 through June 30, 1967 which explains the excessive increase. Previous year's totals covered the local unit's fiscal years which vary from December 31 to March 31

*** Does not include the \$22,000,000 Bond Issue.

State of Maine
DEPARTMENT OF EDUCATIONAL AND CULTURAL SERVICES
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DISTRIBUTION SCHEDULE OF UNIFORM SCHOOL TAX PAYMENTS
FOR THE FISCAL YEAR 1977-78

<u>Municipality</u> (1)	<u>11.5 Mills School Tax 1977-78 (1977 St. Val.)</u> (2)	<u>Retained Allocation (Except Debt Service)</u> (3)	<u>Portion of Tax to be Paid to State</u> (4)	<u>Debt Service Payments to Municipality</u> (5)	<u>Net "Pay-In" to State</u> (6)
Acton	\$ 316,825.00	\$ 158,275.57	\$ 158,549.43	\$	\$ 158,549.43
*Baileyville	806,150.00	576,602.12	229,547.88	81,355.00	148,192.88
Beaver Cove Plt.	45,425.00	8,977.25	36,447.75		36,447.75
Beddington	17,825.00	2,843.50	14,981.50		14,981.50
Blue Hill	374,900.00	368,602.53	6,297.47		6,297.47
*Boothbay	557,750.00	361,662.14	196,087.86	168,351.04	27,736.82
*Boothbay Harbor	788,325.00	511,171.05	277,153.95	237,901.46	39,252.49
Bowerbank	43,125.00	4,253.58	38,871.42		38,871.42
Bremen	177,100.00	80,013.20	97,086.80		97,086.80
Bristol	522,675.00	392,084.47	130,590.53		130,590.53
Brooklin	192,625.00	102,533.63	90,091.37		90,091.37
Brooksville	219,075.00	186,372.59	32,702.41		32,702.41
Carrabasset Valley	215,625.00	33,188.73	182,436.27		182,436.27
*Castine	220,800.00	150,336.71	70,463.29	5,310.00	65,153.29
Centerville	10,350.00	6,548.00	3,802.00		3,802.00
Cranberry Isles	94,875.00	57,081.62	37,793.38		37,793.38
Dallas Plt.	40,250.00	32,289.84	7,960.16		7,960.16
Damariscotta (Town)	303,600.00	89,911.26	52,867.97		52,867.97
Damariscotta (C.S.D.)		160,820.77			
Deblois	13,800.00	5,045.13	8,754.87		8,754.87
Elliottsville Plt.	20,700.00	6,483.70	14,216.30		14,216.30

(continued)

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<u>Municipality</u> (1)	<u>11.5 Mills School Tax 1977-78 (1977 St. Val.)</u> (2)	<u>Retained Allocation (Except Debt Service</u> (3)	<u>Portion of Tax to be Paid to State</u> (4)	<u>Debt Service Payments to Municipality</u> (5)	<u>Net "Pay-In" to State</u> (6)
Georgetown	\$ 179,400.00	\$ 125,223.19	\$ 54,176.81	\$	\$ 54,176.81
Glenwood Plt.	11,500.00	-0-	11,500.00		11,500.00
Grand Falls Plt.	7,475.00	-0-	7,475.00		7,475.00
Grand Lake Stream Plt.	36,800.00	25,588.62	11,211.38		11,211.38
Isle au Haut	47,725.00	18,749.52	28,975.48		28,975.48
Islesboro	246,100.00	201,884.16	44,215.84		44,215.84
*Jay	1,390,925.00	1,325,670.37	65,254.63	65,254.63	-0-
Kingsbury Plt.	13,800.00	4,699.11	9,100.89		9,100.89
Lakeville Plt.	16,675.00	2,333.27	14,341.73		14,341.73
Lincoln Plt.	36,225.00	12,105.20	24,119.80		24,119.80
Monhegan Plt.	34,500.00	20,220.97	14,279.03		14,279.03
Moro Plt.	8,625.00	7,843.59	781.41		781.41
Mt. Desert (Town)	897,575.00	334,307.50	293,995.00		293,995.00
Mt. Desert (C.S.D.)		269,272.50			
Nashville Plt.	41,400.00	15,184.96	26,215.04		26,215.04
Newcastle (Town)	245,525.00	85,933.75	2,584.42		2,584.42
Newcastle (C.S.D)		157,006.83			
Northfield	18,975.00	14,075.39	4,899.61		4,899.61
*North Haven	193,200.00	172,367.89	20,832.11	16,900.00	3,932.11
Number 14 Plt.	13,800.00	4,663.27	9,136.73		9,136.73
Orient	33,925.00	22,251.57	11,673.43		11,673.43
Otis	73,025.00	60,663.75	12,361.25		12,361.25
Pleasant Ridge Plt.	182,850.00	52,173.45	130,676.55		130,676.55

(continued)

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September 20, 1977

<u>Municipality</u> (1)	<u>11.5 Mills School Tax 1977-78 (1977 St. Val.)</u> (2)	<u>Retained Allocation (Except Debt Service</u> (3)	<u>Portion of Tax to be Paid to State</u> (4)	<u>Debt Service Payments to Municipality</u> (5)	<u>Net "Pay-In" to State</u> (6)
*Rangeley	\$ 271,975.00	\$ 265,547.38	\$ 6,427.62	\$ 6,427.62	-0-
Rangeley Plt.	77,050.00	10,078.36	66,971.64		\$ 66,971.64
*Raymond	700,925.00	527,740.36	173,184.64	7,792.76	165,391.88
Rome	139,725.00	117,730.83	21,994.17		21,994.17
Sandy River Plt.	58,650.00	14,737.50	43,912.50		43,912.50
*South Bristol	227,125.00	175,881.11	51,243.89	4,500.00	46,743.89
Southport	422,625.00	101,285.60	321,339.40		321,339.40
Swan's Island	103,500.00	103,053.60	446.40		446.40
Talmadge	6,900.00	5,757.90	1,142.10		1,142.10
*Trenton	144,325.00	134,294.88	10,030.12	10,030.12	-0-
*Wells	1,719,825.00	1,293,285.01	426,539.99	377,844.00	48,695.99
Westmanland Plt.	14,375.00	9,856.90	4,518.10		4,518.10
Westport	132,250.00	106,088.24	26,161.76		26,161.76
*Wiscasset	3,467,250.00	825,265.68	2,641,984.32	187,465.00	2,454,519.32
*York	1,839,425.00	1,478,600.85	360,824.15	360,824.15	-0-
Totals	\$ 17,917,000.00	\$ 11,308,941.86	\$6,641,229.55	\$1,529,955.78	\$5,111,273.77

* The above units will receive checks for school debt service payments for 1977-78.
The "Pay-In" amounts have been increased to cover these additional payments in accordance with P. L. 530 (L.D. 1172) as enacted by the 108th Legislature.

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE
1977-78

ADMINISTRATIVE UNIT	1.	2.	3.
	TOTAL ALLOCATION	11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	MAXIMUM STATE SHARE
ACTON	\$158,275.57	\$316,825.00	\$158,549.43-
ALEXANDER	\$59,590.14	\$29,900.00	\$29,690.14
AINA	\$87,341.64	\$67,850.00	\$19,491.64
AITON	\$129,797.19	\$19,550.00	\$110,247.19
APRONISIA	\$59,111.51	\$33,925.00	\$25,186.51
APUNDEL	\$587,203.18	\$149,500.00	\$437,703.18
ARBURN	\$5,694,612.54	\$2,340,250.00	\$3,354,362.54
AUGUSTA	\$4,738,222.47	\$2,280,450.00	\$2,457,772.47
BALLEYVILLE	\$657,957.12	\$806,150.00	\$148,192.88-
BANCROFT	\$26,963.91	\$9,775.00	\$17,188.91
BANGOR	\$6,239,830.89	\$3,018,175.00	\$3,221,655.89
BAR HARBOR	\$555,389.87	\$483,862.50	\$71,527.37
BARNARD PLT.	\$7,761.11	\$6,900.00	\$861.11
BATH	\$2,434,153.84	\$1,267,300.00	\$1,166,853.84
BEDDINGTON	\$2,843.50	\$17,825.00	\$14,981.50-
BENEDICTA	\$259,024.57	\$13,225.00	\$245,799.57
BIDDEFORD	\$3,681,040.95	\$1,873,350.00	\$1,807,690.95
BLANCHARD PLT.	\$15,841.27	\$14,950.00	\$891.27
BLUF HILL	\$368,602.53	\$374,900.00	\$6,297.47-
BOWFERRANK	\$4,253.58	\$43,125.00	\$38,871.42-
BRADLEY	\$298,610.17	\$79,350.00	\$219,260.17
BREMEN	\$80,013.20	\$177,100.00	\$97,086.80-
BREWSTER	\$2,318,189.99	\$1,029,825.00	\$1,288,364.99
BRISTOL	\$392,084.47	\$522,675.00	\$130,590.53-
BROOKLIN	\$102,933.63	\$192,625.00	\$90,091.37-
BROOKSVILLE	\$186,372.59	\$219,075.00	\$32,702.41-
BUNSWICK	\$3,778,121.78	\$1,709,475.00	\$2,068,646.78
BUCKSPORT	\$1,152,770.73	\$925,175.00	\$227,595.73
CALAIS	\$1,338,139.57	\$414,000.00	\$924,139.57
CAPE ELIZABETH	\$2,589,748.95	\$1,240,850.00	\$1,348,898.95
CARIBOU	\$3,194,346.81	\$890,100.00	\$2,304,246.81
CARROLL PLT.	\$51,240.98	\$9,775.00	\$41,465.98
CASTINE	\$155,646.71	\$220,800.00	\$65,153.29-
CASHWELL PLT	\$184,211.86	\$21,850.00	\$162,361.86
CENTERVILLE	\$6,548.00	\$10,350.00	\$3,802.00-
CHARLOTTE	\$47,981.19	\$20,700.00	\$27,281.19
CHEESFA	\$517,259.53	\$110,975.00	\$406,284.53
CHINA	\$630,273.38	\$305,325.00	\$324,948.38
COOPER	\$33,183.67	\$14,375.00	\$18,808.67
COPLIN PLT.	\$39,658.99	\$27,600.00	\$12,058.99
CRANBERRY ISLES	\$57,081.62	\$94,875.00	\$37,793.38-
CRAWFORD	\$20,744.59	\$9,200.00	\$11,544.59
DALIAS PLT.	\$32,280.84	\$40,250.00	\$7,960.16-
DAMARISCOTTA	\$89,911.26	\$94,116.00	\$4,204.74-
DAYTON	\$296,132.37	\$145,475.00	\$150,657.37
DEBLOIS	\$5,045.13	\$13,800.00	\$8,754.87-
DEBHAM	\$153,470.63	\$125,350.00	\$28,120.63
DENNYSVILLE	\$65,746.37	\$14,950.00	\$50,796.37
DRESDEN	\$273,555.59	\$78,200.00	\$195,355.59

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1.	2.	3.
	TOTAL ALLOCATION	11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	MAXIMUM STATE SHARE
DREW PLT.	\$12,635.62	\$9,200.00	\$3,435.62
DURHAM	\$529,566.90	\$163,875.00	\$365,691.90
EAST MILLINOCKET	\$861,167.61	\$771,650.00	\$89,517.61
EASTON	\$403,929.63	\$145,475.00	\$258,454.63
EASTPORT	\$581,947.19	\$167,900.00	\$414,047.19
ENGFCOMR	\$149,746.27	\$137,425.00	\$12,321.27
ELLIOTTSVILLE PIT	\$6,483.70	\$20,700.00	\$14,216.30-
EILSWORTH	\$1,374,925.65	\$846,975.00	\$527,950.65
FALMOUTH	\$1,899,063.67	\$1,210,375.00	\$688,688.67
FREEMONT	\$1,451,621.77	\$693,450.00	\$758,171.77
FORGETTOWN	\$125,223.19	\$179,400.00	\$54,176.81-
GILFAD	\$45,716.18	\$24,150.00	\$21,566.18
GIENBIURN	\$451,715.55	\$109,250.00	\$342,465.55
GIENWOOD PLT.	\$0.00	\$11,500.00	\$11,500.00-
GORHAM	\$2,103,582.07	\$898,150.00	\$1,205,432.07
GRAND FALLS PLT.	\$194,036.74	\$177,905.00	\$16,131.74
GRAND FALLS PLT.	\$0.00	\$7,475.00	\$7,475.00-
GR LAKE STR PLT.	\$25,588.62	\$36,800.00	\$11,211.38-
GROENRUSH	\$239,508.97	\$29,900.00	\$209,608.97
GREENFIELD	\$54,962.65	\$16,675.00	\$38,287.65
HANCOCK	\$332,967.45	\$226,550.00	\$106,417.45
HANOVER	\$98,422.35	\$23,000.00	\$75,422.35
HARMONY	\$195,271.55	\$36,225.00	\$159,046.55
HERMON	\$842,101.18	\$241,500.00	\$600,601.18
HERSEY	\$31,462.11	\$10,925.00	\$20,537.11
HIGHLAND PLT.	\$13,105.66	\$10,350.00	\$2,755.66
ISLE AU HAUT	\$18,749.52	\$47,725.00	\$28,975.48-
ISLESROPO	\$201,884.16	\$246,100.00	\$44,215.84-
JAY	\$1,509,339.12	\$1,390,925.00	\$118,414.12
JEFFERSON	\$329,517.46	\$215,625.00	\$113,892.46
JONESBORO	\$141,820.04	\$44,850.00	\$96,970.04
KINGSBURY PLT.	\$4,699.11	\$13,800.00	\$9,100.89-
KITTERY	\$1,805,604.88	\$968,300.00	\$837,304.88
LAKEVILLE PLT.	\$2,333.27	\$16,675.00	\$14,341.73-
LAMOINE	\$256,123.10	\$138,000.00	\$118,123.10
LEWISTON	\$6,758,321.24	\$3,970,950.00	\$2,787,371.24
LIMESTONE	\$1,263,947.93	\$169,050.00	\$1,094,897.93
LINCOLN PLT.	\$12,105.20	\$36,225.00	\$24,119.80-
LISBON	\$2,043,390.59	\$662,400.00	\$1,380,990.59
LITCHFIELD	\$321,618.99	\$127,132.50	\$194,486.49
LONG ISLAND PLT	\$17,485.52	\$17,250.00	\$235.52
MACHIAS	\$468,379.02	\$213,325.00	\$255,054.02
MACWAHOC PLT.	\$53,385.51	\$14,375.00	\$39,010.51
MADAWASKA	\$1,898,351.06	\$1,170,700.00	\$727,651.06
MADRID	\$22,475.62	\$11,500.00	\$11,175.62
MAGALLOWAY PLT	\$26,019.15	\$14,375.00	\$11,644.15
MANCHESTER	\$208,737.40	\$119,887.50	\$88,849.90
MARAVILLE	\$37,754.17	\$23,000.00	\$14,754.17
MARSHFIELD	\$87,356.50	\$26,450.00	\$60,906.50

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
MECHANIC FALLS	\$550,690.09	\$197,225.00	\$353,465.09
MEDDYREMP	\$15,474.46	\$13,225.00	\$2,249.46
MEDWAY	\$535,727.76	\$83,375.00	\$452,352.76
MILFORD	\$561,790.27	\$228,275.00	\$333,515.27
MILLINOCKET	\$2,615,029.92	\$1,752,025.00	\$863,004.92
MINOT	\$240,756.49	\$100,625.00	\$140,131.49
MONHEGAN PLT	\$20,220.97	\$34,500.00	\$14,279.03-
MONMOUTH	\$787,000.08	\$292,675.00	\$494,325.08
MORO PLT.	\$7,843.59	\$8,625.00	\$781.41-
MOUNT DESERT	\$334,307.50	\$628,302.50	\$293,995.00-
MOUNT VERNON	\$119,403.51	\$72,432.75	\$46,970.76
NASHVILLE PLT.	\$15,184.96	\$41,400.00	\$26,215.04-
NEWCASTLE	\$110,143.77	\$85,933.75	\$24,210.02
NEW SWEDEN	\$190,088.02	\$34,500.00	\$155,588.02
NOBLEBORO	\$259,279.96	\$143,175.00	\$116,104.96
NORTHFIELD	\$14,075.39	\$18,975.00	\$4,899.61-
NUMBER 14 PLT.	\$4,663.27	\$13,800.00	\$9,136.73-
NUMBER 21 PLT.	\$36,034.64	\$13,225.00	\$22,809.64
OLD ORCHARD BEACH	\$1,350,741.11	\$1,029,250.00	\$321,491.11
OLD TOWN	\$1,909,792.10	\$1,070,700.00	\$831,092.10
ORIENT	\$22,251.57	\$33,925.00	\$11,673.43-
ORLAND	\$377,360.84	\$187,450.00	\$189,910.84
OROND	\$1,240,545.85	\$579,600.00	\$660,945.85
ORRINGTON	\$797,902.58	\$308,775.00	\$489,127.58
OTIS	\$60,663.75	\$73,025.00	\$12,361.25-
PALEMO	\$201,737.74	\$88,550.00	\$113,187.74
PEMBROKE	\$203,960.31	\$73,600.00	\$130,360.31
PENOBSCOT	\$248,986.31	\$114,425.00	\$134,561.31
PERRY	\$152,564.85	\$67,275.00	\$85,289.85
PERU	\$384,000.26	\$134,550.00	\$249,450.26
PHIPPSBURG	\$319,083.87	\$317,400.00	\$1,603.87
PLEASANT RDGE PI	\$52,173.45	\$182,850.00	\$130,676.55-
POLAND	\$639,252.60	\$364,550.00	\$274,702.60
PORTLAND	\$13,912,384.34	\$8,360,500.00	\$5,551,884.34
PRINCETON	\$232,293.31	\$74,175.00	\$158,118.31
RANGELEY	\$265,347.38	\$271,975.00	\$6,427.62-
RANGELEY PLT.	\$10,078.36	\$77,050.00	\$66,971.64-
RAYMOND	\$535,533.12	\$700,925.00	\$165,391.88-
READFIELD	\$269,751.30	\$98,670.00	\$171,081.30
REED PLT.	\$92,113.06	\$19,550.00	\$72,563.06
RICHMOND	\$708,586.75	\$227,700.00	\$480,886.75
ROBRINSON	\$95,863.88	\$40,825.00	\$55,038.88
ROME	\$117,730.83	\$139,725.00	\$21,994.17-
ROQUE BLUFFS	\$58,340.23	\$43,125.00	\$15,215.23
RUMFORD	\$2,181,713.96	\$1,486,375.00	\$695,338.96
SACO	\$3,128,499.62	\$1,406,450.00	\$1,722,049.62
SANDY RIVER PLT.	\$14,737.50	\$58,650.00	\$43,912.50-
SANFORD	\$4,075,998.82	\$1,436,350.00	\$2,639,648.82
SCARBOROUGH	\$2,963,264.77	\$1,610,575.00	\$1,352,689.77

SCHOOL FUNDING AS APPROVED BY THE 100TH LEGISLATURE

ADMINISTRATIVE UNIT	1.	2.	3.
	TOTAL ALLOCATION	11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	MAXIMUM STATE SHARE
SFDGWICK	\$164,813.40	\$111,550.00	\$52,463.40
SOMERVILLE	\$77,148.80	\$24,725.00	\$52,423.80
SOUTH BRISTOL	\$188,381.11	\$227,125.00	\$46,743.89
SOUTHPORT	\$101,285.60	\$422,625.00	\$321,339.40
SOUTH PORTLAND	\$5,280,654.40	\$3,401,700.00	\$1,878,954.40
SOUTHWEST HARBOR	\$313,409.26	\$256,680.00	\$56,929.26
STUBEN	\$192,426.50	\$85,399.00	\$107,027.50
STOCKHOLM	\$193,101.05	\$18,400.00	\$84,701.05
SHRY	\$192,267.43	\$152,375.00	\$40,492.43
TALMADGE	\$5,757.90	\$6,900.00	\$1,142.10
TREMONT	\$184,737.00	\$140,846.25	\$43,890.75
TRENTON	\$230,857.38	\$144,325.00	\$86,532.38
UPTON	\$28,700.95	\$17,290.00	\$11,450.95
VANCEBORO	\$81,898.29	\$16,675.00	\$65,223.29
VASSALBORO	\$768,879.33	\$268,525.00	\$497,047.33
VFAZIE	\$306,329.34	\$314,525.00	\$71,804.34
WAITE	\$28,994.24	\$9,775.00	\$18,819.24
WALES	\$167,803.41	\$49,593.75	\$118,209.66
WATERVILLE	\$3,922,461.63	\$2,015,375.00	\$1,987,086.63
WAYNE	\$85,777.22	\$79,844.50	\$5,932.72
SABATTUS	\$374,812.58	\$130,122.50	\$244,690.08
WELLS	\$1,671,129.01	\$1,719,825.00	\$48,695.99
WESLEY	\$58,766.21	\$9,775.00	\$43,791.21
WEST BATH	\$281,830.23	\$179,400.00	\$102,530.23
WESTBROOK	\$4,242,557.77	\$2,226,400.00	\$2,016,157.77
WESTMANLAND PLT.	\$9,854.90	\$14,375.00	\$4,518.10
WESTPORT	\$106,888.24	\$132,298.00	\$26,161.76
WHITEFIELD	\$373,789.55	\$113,275.00	\$260,514.55
WHITNEYVILLE	\$52,769.00	\$10,925.00	\$41,844.00
WILLIMANTIC	\$44,736.00	\$32,200.00	\$12,536.00
WINDHAM	\$3,019,859.49	\$1,181,890.00	\$1,838,009.49
WINDSOR	\$425,445.51	\$136,275.00	\$289,170.51
WINSLOW	\$2,032,088.04	\$1,123,590.00	\$908,538.04
WINTER HARBOR	\$135,698.72	\$95,703.00	\$39,995.72
WINTHROP	\$1,696,795.55	\$656,075.00	\$1,040,720.55
WISCASSET	\$1,812,730.68	\$3,467,250.00	\$2,454,519.32
WOODKEND	\$429,779.86	\$63,825.00	\$360,954.86
WOODVILLE	\$42,811.86	\$31,625.00	\$11,186.86
WOODBURN	\$554,680.44	\$244,375.00	\$310,305.44
YARMOUTH	\$1,609,323.03	\$1,411,090.00	\$198,273.03
YORK	\$2,035,369.63	\$1,839,425.00	\$195,944.63
BARING PLT.	\$58,972.31	\$17,290.00	\$41,722.31
NEEDFORD	\$39,916.68	\$12,690.00	\$27,266.68
CARRABASSET VAL.	\$33,188.73	\$215,625.00	\$182,436.27
BEAVER COVE PLT	\$8,977.25	\$45,425.00	\$36,447.75

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #1 PRESCQUE ISLE			
CASTLE HILL	\$143,222.84	\$27,600.00	\$115,622.84
CHAPMAN	\$123,772.83	\$20,125.00	\$103,647.83
HAPLETON	\$568,176.21	\$128,225.00	\$439,951.21
PRESCQUE ISLE	\$3,286,463.23	\$1,029,250.00	\$2,257,213.23
WESTFIELD	\$173,871.35	\$40,250.00	\$133,621.35
** UNIT TOTALS	\$4,295,506.46	\$1,245,450.00	\$3,050,056.46
SAD #2 GREENVILLE			
GREENVILLE	\$445,943.95	\$214,475.00	\$231,468.95
SHIPLEY	\$57,886.95	\$21,275.00	\$36,611.95
** UNIT TOTALS	\$503,830.90	\$235,750.00	\$268,080.90
SAD #3 THORNDIKE			
BROOKS	\$230,925.46	\$69,575.00	\$161,350.46
FREEDOM	\$106,146.67	\$23,000.00	\$83,146.67
JACKSON	\$86,949.93	\$20,700.00	\$66,249.93
KNOX	\$164,866.10	\$61,525.00	\$103,341.10
LIBERTY	\$175,029.08	\$92,575.00	\$82,454.08
MONROE	\$178,416.74	\$54,625.00	\$123,791.74
MONTVILLE	\$142,281.70	\$58,075.00	\$84,206.70
TROY	\$167,689.15	\$55,200.00	\$112,489.15
UNITY	\$398,050.01	\$128,800.00	\$269,250.01
WALDO	\$151,315.46	\$35,650.00	\$115,665.46
THORNDIKE	\$159,220.00	\$51,175.00	\$108,045.00
** UNIT TOTALS	\$1,960,890.31	\$650,900.00	\$1,309,990.31
SAD #4 GUILFORD			
ARBOT	\$116,081.43	\$35,650.00	\$80,431.43
CAMBRIDGE	\$112,683.92	\$19,550.00	\$93,133.92
GUILFORD	\$441,109.42	\$151,800.00	\$289,309.42
PARKMAN	\$119,478.93	\$34,500.00	\$84,978.93
SANGERVILLE	\$327,859.25	\$54,050.00	\$273,809.25
WELINGTON	\$82,106.37	\$10,350.00	\$71,756.37
** UNIT TOTALS	\$1,199,319.32	\$305,900.00	\$893,419.32

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #5 OWLS HEAD ROCKLAND ROCKLAND SOUTH THOMASTON	\$324,883.61 \$1,883,351.89 \$237,851.56	\$246,100.00 \$1,122,975.00 \$148,925.00	\$78,783.61 \$760,376.89 \$88,926.56
** UNIT TOTALS	\$2,446,087.05	\$1,518,000.00	\$928,087.06
SAD #6 BUXTON HOLIS LIMINGTON STANDISH	\$1,342,835.71 \$605,828.19 \$400,547.56 \$1,341,333.66	\$475,525.00 \$246,100.00 \$148,925.00 \$838,925.00	\$867,310.71 \$359,728.19 \$251,622.56 \$502,408.66
** UNIT TOTALS	\$3,690,545.12	\$1,709,475.00	\$1,981,070.12
SAD #7 NORTH HAVEN NORTH HAVEN	\$189,267.89	\$193,200.00	\$3,932.11-
** UNIT TOTALS	\$189,267.89	\$193,200.00	\$3,932.11-
SAD #8 VINALHAVEN VINALHAVEN	\$343,983.95	\$263,925.00	\$80,058.95
** UNIT TOTALS	\$343,983.95	\$263,925.00	\$80,058.95
SAD #9 CHESTERVILLE FARMINGTON INDUSTRY NEW SHARON NEW VINEYARD TEMPLE VIENNA WELD WILTON	\$171,353.36 \$1,673,765.62 \$87,138.74 \$239,777.74 \$170,768.54 \$118,134.40 \$77,196.74 \$120,473.70 \$1,198,303.90	\$65,550.00 \$569,825.00 \$63,250.00 \$77,050.00 \$39,100.00 \$34,500.00 \$31,625.00 \$81,650.00 \$409,975.00	\$105,803.36 \$1,103,940.62 \$23,888.74 \$162,727.74 \$131,668.54 \$83,634.40 \$45,571.74 \$38,823.70 \$788,328.90
** UNIT TOTALS	\$3,856,912.75	\$1,372,525.00	\$2,484,387.74
SAD #10 ALLAGASH PLT. ALLAGASH	\$241,249.71	\$27,600.00	\$213,649.71
** UNIT TOTALS	\$241,249.71	\$27,600.00	\$213,649.71

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #11 GARDINER	\$1,673,306.63	\$483,000.00	\$1,190,306.63
GARDINER	\$601,194.40	\$140,875.00	\$460,319.40
PITTSSTON	\$465,578.62	\$99,475.00	\$366,103.62
RANDOLPH	\$620,949.46	\$143,750.00	\$477,199.46
WEST GARDINER			
** UNIT TOTALS	\$3,361,029.11	\$867,100.00	\$2,493,929.11
SAD #12 JACKMAN	\$9,590.81	\$10,350.00	\$759.19
DENNISTOWN PLT.	\$228,665.08	\$75,900.00	\$152,765.08
JACKMAN	\$48,458.82	\$25,875.00	\$22,583.82
MOOSE RIVER PLT.			
** UNIT TOTALS	\$286,714.71	\$112,125.00	\$174,589.71
SAD #13 BINGHAM	\$309,150.62	\$106,950.00	\$202,200.62
BINGHAM	\$9,762.65	\$24,150.00	\$14,387.35
CARATUNK PLT	\$195,795.39	\$171,925.00	\$23,870.39
MOSCOU	\$15,728.72	\$24,150.00	\$8,421.28
THE FORKS PLT.	\$22,237.15	\$18,975.00	\$3,262.15
WEST FORKS PLT			
** UNIT TOTALS	\$552,674.53	\$346,150.00	\$206,524.53
SAD #14 DANFORTH	\$275,335.88	\$36,225.00	\$239,110.88
DANFORTH	\$44,885.77	\$25,300.00	\$19,585.77
WESTON			
** UNIT TOTALS	\$320,221.65	\$61,525.00	\$258,696.65
SAD #15 GRAY	\$1,218,790.24	\$542,800.00	\$675,990.24
GRAY	\$819,542.37	\$245,525.00	\$574,017.37
NEW BLOOMCESTER			
** UNIT TOTALS	\$2,038,332.61	\$788,325.00	\$1,250,007.61
SAD #16 HALLOWEIL	\$631,904.97	\$254,150.00	\$377,754.97
FARMINGDALE	\$628,191.00	\$202,400.00	\$425,791.00
HALLOWEIL			
** UNIT TOTALS	\$1,260,095.97	\$456,550.00	\$803,545.97

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1.	2.	3.
	TOTAL ALLOCATION	11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	MAXIMUM STATE SHARE
SAD #17 NORWAY			
HARRISON	\$373,953.55	\$299,000.00	\$74,953.55
HEBRON	\$170,818.29	\$32,200.00	\$138,618.29
NORWAY	\$955,659.07	\$470,925.00	\$484,734.07
OTISFIELD	\$234,298.06	\$182,850.00	\$51,448.06
OYFORD	\$850,628.90	\$286,925.00	\$563,703.90
PARIS	\$1,126,477.35	\$422,625.00	\$703,852.35
WATERFORD	\$234,298.06	\$177,675.00	\$56,623.06
WEST PARIS	\$361,834.68	\$69,575.00	\$292,259.68
** UNIT TOTALS	\$4,307,967.95	\$1,941,775.00	\$2,366,192.96
SAD #18 VFRONA			
PROSPECT	\$136,524.81	\$31,625.00	\$104,899.81
VFRONA	\$123,406.76	\$35,650.00	\$87,756.76
** UNIT TOTALS	\$259,931.57	\$67,275.00	\$192,656.57
SAD #19 LUBEC			
LUBEC	\$700,895.49	\$150,650.00	\$550,245.49
** UNIT TOTALS	\$700,895.49	\$150,650.00	\$550,245.49
SAD #20 FT. FAIRFIELD			
FORT FAIRFIELD	\$1,427,250.36	\$382,375.00	\$1,044,875.36
** UNIT TOTALS	\$1,427,250.36	\$382,375.00	\$1,044,875.36
SAD #21 DIXFIELD			
CANTON	\$208,016.37	\$63,825.00	\$144,191.37
CARTHAGE	\$129,946.03	\$19,550.00	\$110,396.03
DIXFIELD	\$653,839.12	\$172,500.00	\$481,339.12
** UNIT TOTALS	\$991,801.52	\$255,875.00	\$735,926.52
SAD #22 HAMPDEN			
HAMPDEN	\$1,398,341.22	\$462,300.00	\$936,041.22
NEWBURGH	\$334,446.33	\$59,225.00	\$275,221.33
WINTERPORT	\$726,670.76	\$181,700.00	\$544,970.76
** UNIT TOTALS	\$2,459,458.31	\$703,225.00	\$1,756,233.31

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1.	2.	3.
	TOTAL ALLOCATION	11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	MAXIMUM STATE SHARE
SAD #23 CARMEL	\$446,464.90	\$78,200.00	\$368,264.90
CARMEL			
LEVANT	\$313,791.60	\$54,625.00	\$259,166.60
** UNIT TOTALS	\$760,256.50	\$132,825.00	\$627,431.50
SAD #24 VAN BUREN			
CYR PLT.	\$62,389.90	\$17,825.00	\$44,484.90
GRAND ISLF	\$393,830.51	\$34,500.00	\$359,330.51
HAMIN PLT.	\$218,084.64	\$26,450.00	\$191,634.64
VAN BUREN	\$1,689,556.84	\$163,300.00	\$1,526,256.84
** UNIT TOTALS	\$2,363,781.89	\$242,075.00	\$2,121,706.89
SAD #25 SHERMAN			
MOUNT CHASE PLT.	\$95,114.46	\$25,300.00	\$69,814.46
PATTEN	\$476,981.38	\$78,775.00	\$398,206.38
SHERMAN	\$422,730.92	\$46,575.00	\$376,155.92
STACYVILLE	\$255,047.65	\$48,875.00	\$206,172.65
** UNIT TOTALS	\$1,249,874.41	\$199,525.00	\$1,050,349.41
SAD #26 EASTBROOK			
EASTBROOK	\$60,490.19	\$46,575.00	\$13,915.19
WALTHAM	\$51,141.70	\$15,525.00	\$35,616.70
** UNIT TOTALS	\$111,631.89	\$62,100.00	\$49,531.89
SAD #27 FT. KENT			
EAGLE LAKE	\$233,429.78	\$50,600.00	\$182,829.78
FORT KENT	\$1,495,271.90	\$386,475.00	\$1,108,796.90
NEW CANADA PLT.	\$129,927.90	\$13,800.00	\$116,127.90
SAINT FRANCIS PIT	\$265,911.76	\$20,700.00	\$245,211.76
SAINT JOHN PLT	\$130,478.44	\$20,700.00	\$109,778.44
WALL GRASS PLT	\$206,453.23	\$25,875.00	\$180,578.23
WINTERVILLE PIT.	\$71,570.45	\$11,500.00	\$60,070.45
** UNIT TOTALS	\$2,533,043.45	\$449,650.00	\$2,083,393.45
SAD #28 CAMDEN			
CAMDEN	\$866,132.32	\$882,625.00	\$16,492.68
ROCKPORT	\$545,417.04	\$462,875.00	\$82,542.04
** UNIT TOTALS	\$1,411,549.36	\$1,345,500.00	\$66,049.36

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #29 HAMMOND PLT. HOULTON LITTLETON MONTICELLO	\$32,808.31 \$1,768,770.59 \$340,170.33 \$307,362.02	\$9,775.00 \$570,975.00 \$70,150.00 \$85,100.00	\$23,033.31 \$1,197,795.59 \$270,020.33 \$222,262.02
** UNIT TOTALS	\$2,449,111.25	\$736,000.00	\$1,713,111.25
SAD #30 LFE PPEMTEISS PLT. SPRINGFIELD WEBSTER PLT. WINN	\$177,536.93 \$65,115.43 \$123,952.35 \$16,139.72 \$163,066.84	\$37,375.00 \$8,625.00 \$13,800.00 \$6,325.00 \$21,850.00	\$140,161.93 \$56,490.43 \$109,752.35 \$9,814.72 \$141,216.84
** UNIT TOTALS	\$545,411.27	\$87,975.00	\$457,436.27
SAD #31 BURLINGTON ENIDBURG ENFIELD HOWLAND LOWELL MAXFIELD PASSADUMKAG SPENCER PLT.	\$80,727.76 \$28,007.59 \$412,974.68 \$477,776.56 \$52,720.17 \$5,491.68 \$136,742.95 \$13,729.21	\$17,825.00 \$9,200.00 \$120,175.00 \$70,725.00 \$12,075.00 \$4,025.00 \$77,050.00 \$6,900.00	\$62,902.76 \$18,807.59 \$292,799.68 \$407,051.56 \$40,645.17 \$1,466.68 \$59,692.95 \$6,829.21
** UNIT TOTALS	\$1,208,170.62	\$317,975.00	\$890,195.60
SAD #32 ASHLAND GARFIELD PLT. MASARDIS OXBOW PLT. PORTAGE LAKE	\$568,710.40 \$35,091.83 \$85,780.02 \$23,394.55 \$167,103.94	\$89,125.00 \$5,750.00 \$37,950.00 \$8,050.00 \$70,150.00	\$479,585.40 \$29,341.83 \$47,830.02 \$15,344.55 \$96,953.94
** UNIT TOTALS	\$880,080.74	\$211,025.00	\$669,055.74
SAD #33 FRENCHVILLE SAINT AGATHA	\$534,275.53 \$342,362.82	\$87,400.00 \$44,850.00	\$446,875.53 \$297,512.82
** UNIT TOTALS	\$876,638.35	\$132,250.00	\$744,388.35

SCHOOL FUNDING AS APPROVED BY THE 104TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #34 BELFAST	\$1,509,574.94	\$606,625.00	\$902,949.94
BELFAST	\$133,825.72	\$29,900.00	\$103,925.72
BFLMONT	\$148,405.95	\$37,375.00	\$111,030.95
MORRILL	\$184,335.81	\$140,875.00	\$43,460.81
NORTHPORT	\$172,359.19	\$93,150.00	\$79,209.19
SFARSMONT	\$148,405.95	\$55,775.00	\$92,630.95
SWANVILLE			
** UNIT TOTALS	\$2,296,907.57	\$963,700.00	\$1,333,207.56
SAD #35 ELIOT	\$1,140,995.03	\$474,950.00	\$666,045.03
ELIOT	\$1,022,925.03	\$319,700.00	\$703,225.03
SOUTH BERWICK			
** UNIT TOTALS	\$2,163,920.06	\$794,650.00	\$1,369,270.06
SAD #36 LIVERMORE FALLS	\$182,973.28	\$83,950.00	\$99,023.28
FAYETTE	\$542,682.11	\$191,475.00	\$351,207.11
LIVERMORE	\$834,295.77	\$301,875.00	\$532,420.77
LIVERMORE FALLS			
** UNIT TOTALS	\$1,559,951.16	\$577,300.00	\$982,651.16
SAD #37 MILBRIDGE	\$319,145.48	\$89,700.00	\$229,445.48
ANDISON	\$223,401.84	\$76,475.00	\$146,926.84
CHEPNEYFIELD	\$45,912.16	\$19,550.00	\$26,362.16
COLUMBIA	\$125,978.48	\$27,600.00	\$98,378.48
COLUMBIA FALLS	\$202,125.47	\$61,525.00	\$140,600.47
HARRINGTON	\$301,228.54	\$113,850.00	\$187,378.54
MILBRIDGE			
** UNIT TOTALS	\$1,217,791.97	\$388,700.00	\$829,091.97
SAD #38 DIXMONT	\$193,805.53	\$43,125.00	\$150,680.53
DIXMONT	\$171,146.67	\$29,900.00	\$141,246.67
ETNA			
** UNIT TOTALS	\$364,952.20	\$73,025.00	\$291,927.20
SAD #39 BUCKFIELD	\$339,403.77	\$64,400.00	\$275,003.77
BUCKFIELD	\$87,880.41	\$44,275.00	\$42,805.41
HARTFORD	\$141,112.23	\$41,400.00	\$99,712.23
SIMNER			
** UNIT TOTALS	\$567,596.42	\$150,075.00	\$417,521.41

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #40 FRIENDSHIP UNION WALDORORO WARREN WASHINGTON	\$220,969.83 \$387,100.43 \$967,751.07 \$652,694.33 \$191,399.66	\$164,450.00 \$162,150.00 \$439,875.00 \$255,300.00 \$87,975.00	\$56,519.83 \$224,950.43 \$527,876.07 \$397,394.33 \$103,424.66
** UNIT TOTALS	\$2,419,915.32	\$1,109,750.00	\$1,310,165.32
SAD #41 ATKINSON BROWNVILLE LAGRANGE LAKE VIEW PLT. MILO	\$73,038.44 \$424,075.89 \$130,223.57 \$0.00 \$709,435.37	\$20,700.00 \$72,450.00 \$25,875.00 \$39,100.00 \$171,350.00	\$52,338.44 \$351,625.89 \$104,348.57 \$39,100.00 \$538,085.37
** UNIT TOTALS	\$1,336,773.27	\$329,475.00	\$1,007,298.27
SAD #42 BLAINE BRIDGEWATER E PLT. MARS HILL	\$259,334.09 \$303,754.03 \$12,411.46 \$665,645.93	\$55,200.00 \$60,375.00 \$5,750.00 \$167,900.00	\$204,134.09 \$243,379.03 \$6,661.46 \$497,745.93
** UNIT TOTALS	\$1,241,145.51	\$289,225.00	\$951,920.51
SAD #43 BYRON MEXICO ROXBURY	\$44,352.87 \$1,318,434.70 \$137,311.63	\$16,100.00 \$173,650.00 \$39,100.00	\$28,252.87 \$1,144,784.70 \$98,211.63
** UNIT TOTALS	\$1,500,099.20	\$228,850.00	\$1,271,249.20
SAD #44 ANDOVER BETHEL GREENWOOD NEWRY WOODSTOCK	\$283,608.24 \$660,255.39 \$208,535.47 \$63,523.11 \$393,329.98	\$202,400.00 \$261,625.00 \$89,700.00 \$36,800.00 \$89,125.00	\$81,208.24 \$398,630.39 \$118,835.47 \$26,723.11 \$304,204.98
** UNIT TOTALS	\$1,609,252.20	\$679,650.00	\$929,602.19

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #45 WASHBURN			
PERHAM	\$118,323.80	\$29,325.00	\$88,998.80
WADF	\$108,877.78	\$18,975.00	\$89,902.78
WASHBURN	\$552,848.60	\$263,350.00	\$289,498.60
** UNIT TOTALS	\$780,042.18	\$311,650.00	\$468,392.18
SAD #46 DEXTER			
DEXTER	\$1,156,006.79	\$311,075.00	\$844,931.79
EXETER	\$257,479.60	\$42,550.00	\$214,929.60
GARLAND	\$176,170.25	\$31,625.00	\$144,545.25
RIPLEY	\$125,499.21	\$25,300.00	\$100,199.21
** UNIT TOTALS	\$1,715,155.84	\$410,550.00	\$1,304,605.85
SAD #47 OAKLAND			
BELGRADE	\$450,681.00	\$313,375.00	\$137,306.00
OAKLAND	\$1,306,462.76	\$439,875.00	\$866,587.76
SIDNEY	\$493,188.41	\$177,100.00	\$316,088.41
** UNIT TOTALS	\$2,250,332.17	\$930,350.00	\$1,319,982.17
SAD #48 NEWPORT			
CORINNA	\$453,348.25	\$159,275.00	\$294,073.25
HARTLAND	\$437,272.07	\$128,225.00	\$309,047.07
NEWPORT	\$724,499.81	\$260,475.00	\$464,024.81
PALMYRA	\$394,402.26	\$82,225.00	\$312,177.26
PLYMOUTH	\$196,665.26	\$30,475.00	\$166,190.26
SAINTEMBERS	\$341,350.87	\$86,250.00	\$255,100.87
** UNIT TOTALS	\$2,547,538.52	\$746,925.00	\$1,800,613.52
SAD #49 FAIRFIELD			
ALBION	\$357,728.50	\$119,600.00	\$238,128.50
BENTON	\$508,092.41	\$168,475.00	\$339,617.41
CLINTON	\$728,233.02	\$178,825.00	\$549,408.02
FAIRFIELD	\$1,502,164.88	\$542,800.00	\$959,364.88
** UNIT TOTALS	\$3,096,218.81	\$1,009,700.00	\$2,086,518.81

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #50 THOMASTON	\$175,287.92	\$178,825.00	\$3,537.08-
CUSHING	\$436,055.75	\$395,600.00	\$40,455.75
SAINT GEORGE	\$641,640.35	\$400,775.00	\$240,865.35
THOMASTON			
** UNIT TOTALS	\$1,252,984.02	\$975,200.00	\$277,784.02
SAD #51 CUMBERLAND	\$1,634,783.00	\$750,950.00	\$883,833.00
CUMBERLAND	\$557,543.47	\$186,875.00	\$370,668.47
NORTH YARMOUTH			
** UNIT TOTALS	\$2,192,326.47	\$937,825.00	\$1,254,501.47
SAD #52 TURNER	\$789,366.23	\$247,825.00	\$541,541.23
GREENE	\$466,771.35	\$182,850.00	\$283,921.35
LEFENS	\$965,381.68	\$352,475.00	\$612,906.68
TURNER			
** UNIT TOTALS	\$2,221,519.26	\$783,150.00	\$1,438,369.26
SAD #53 PITTSFIELD	\$270,466.46	\$111,550.00	\$158,916.46
BURNHAM	\$157,323.12	\$60,375.00	\$96,948.12
DETROIT	\$1,224,103.17	\$384,100.00	\$840,003.17
PITTSFIELD			
** UNIT TOTALS	\$1,651,892.74	\$556,025.00	\$1,095,867.74
SAD #54 SKOWHEGAN	\$303,040.52	\$74,750.00	\$229,099.52
CANAAN	\$224,610.33	\$46,000.00	\$178,610.33
CORNVILLE	\$69,706.65	\$34,500.00	\$35,206.65
MERCER	\$823,372.61	\$156,975.00	\$666,397.61
NORRIDGEWOCK	\$2,390,878.65	\$733,125.00	\$1,657,753.65
SKOWHEGAN	\$196,608.51	\$96,600.00	\$100,008.51
SMITHFIELD			
** UNIT TOTALS	\$4,009,026.27	\$1,141,950.00	\$2,867,076.27
SAD #55 PORTER	\$343,523.36	\$97,750.00	\$245,773.36
BALDWIN	\$243,329.05	\$75,900.00	\$167,429.05
CORNISH	\$266,803.14	\$88,550.00	\$178,253.14
HIRAM	\$240,466.35	\$168,475.00	\$71,991.35
PARSONSFIELD	\$353,256.52	\$53,375.00	\$299,881.52
PORTER			
** UNIT TOTALS	\$1,447,378.42	\$514,850.00	\$933,328.42

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #56 SEARSPORT	\$246,389.44	\$40,250.00	\$206,139.44
FRANKFORT	\$590,561.23	\$296,125.00	\$294,436.23
SEARSPORT	\$385,605.00	\$135,700.00	\$249,905.00
STOCKTON SPRINGS			
** UNIT TOTALS	\$1,222,555.67	\$472,075.00	\$750,480.67
SAD #57 WATERBORO	\$437,462.96	\$156,400.00	\$281,062.96
AIRFORD	\$336,812.74	\$193,200.00	\$143,612.74
LIMRICK	\$978,598.18	\$194,350.00	\$384,248.18
LYMAN	\$140,010.64	\$139,150.00	\$860.64
NEWFIELD	\$279,458.98	\$349,025.00	\$69,566.02
SHAPLEIGH	\$715,797.36	\$370,875.00	\$344,922.36
WATERBORO			
** UNIT TOTALS	\$2,488,148.86	\$1,403,080.00	\$1,085,140.86
SAD #58 KINGFIELD	\$170,448.46	\$29,900.00	\$141,040.46
AVON	\$140,812.38	\$82,100.00	\$78,810.38
EUSTIS	\$280,465.76	\$83,900.00	\$196,715.76
KINGFIELD	\$267,968.73	\$62,675.00	\$205,285.73
PHILLIPS	\$411,758.62	\$90,275.00	\$321,483.62
STRONG			
** UNIT TOTALS	\$1,272,235.96	\$328,900.00	\$943,335.96
SAD #59 MADISON	\$187,778.63	\$52,325.00	\$135,453.63
ATHENS	\$32,568.69	\$10,350.00	\$22,218.69
BRIGHTON PLT.	\$1,106,229.36	\$416,875.00	\$689,950.26
MADISON	\$95,161.53	\$25,875.00	\$69,286.53
STARKS			
** UNIT TOTALS	\$1,422,334.87	\$505,425.00	\$916,909.87
SAD #60 BERWICK	\$1,822,475.37	\$386,475.00	\$716,198.67
BERWICK	\$778,421.39	\$247,250.00	\$531,171.39
LEBANON	\$721,606.19	\$324,875.00	\$396,731.19
NORTH BERWICK			
** UNIT TOTALS	\$2,522,701.26	\$878,600.00	\$1,644,101.26

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #61 BRINGTON	\$984,752.39	\$703,225.00	\$281,527.39
BRINGTON			
CASCO	\$612,078.19	\$415,725.00	\$196,353.19
NAPLES	\$514,989.92	\$494,500.00	\$20,489.92
SEBAGO	\$230,961.52	\$301,875.00	\$70,913.48-
** UNIT TOTALS	\$2,342,782.02	\$1,915,325.00	\$427,457.02
SAD #62 POWNAI	\$288,420.79	\$157,550.00	\$130,870.79
POWNAI			
** UNIT TOTALS	\$288,420.79	\$157,550.00	\$130,870.79
SAD #63 EDDINGTON	\$101,524.91	\$36,225.00	\$65,299.91
CLIFTON			
EDDINGTON	\$487,319.55	\$129,950.00	\$357,369.55
HOLDEN	\$553,682.17	\$207,575.00	\$346,107.17
** UNIT TOTALS	\$1,142,526.63	\$373,750.00	\$768,776.63
SAD #64 CORINTH	\$194,924.59	\$39,100.00	\$155,824.59
BRADFORD			
CORINTH	\$442,309.10	\$104,075.00	\$338,234.10
HIDSON	\$201,096.35	\$44,275.00	\$156,821.35
KENPUSKEAG	\$277,214.66	\$51,175.00	\$226,039.66
STETSON	\$158,922.69	\$37,950.00	\$120,972.69
** UNIT TOTALS	\$1,274,467.38	\$276,575.00	\$997,892.39
SAD #65 MATINICUS I. PLT. MATINICUS ILE PL	\$33,413.00	\$24,725.00	\$8,688.00
** UNIT TOTALS	\$33,413.00	\$24,725.00	\$8,688.00
SAD #67 LINCOLN	\$129,987.04	\$22,425.00	\$107,562.04
CHESTER			
LINCOLN	\$1,445,289.72	\$647,450.00	\$797,839.72
MATTAWAMKEAG	\$375,715.97	\$118,450.00	\$257,265.97
** UNIT TOTALS	\$1,950,992.74	\$788,325.00	\$1,162,667.73

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #68 DOVER-FOXCROFT			
CHARLESTON	\$284,027.11	\$58,075.00	\$225,952.11
DOVER FOXCROFT	\$1,223,822.68	\$347,300.00	\$876,522.68
MONSON	\$196,312.85	\$58,075.00	\$138,237.85
SFBFC	\$130,676.34	\$47,725.00	\$82,951.34
** UNIT TOTALS	\$1,834,838.97	\$511,175.00	\$1,323,663.98
SAD #70 HODGDON			
AMITY	\$65,693.54	\$11,500.00	\$54,193.54
CARY PLT.	\$75,958.16	\$8,625.00	\$67,333.16
HAYNESVILLE	\$52,691.70	\$14,375.00	\$38,316.70
HODGDON	\$427,692.33	\$50,600.00	\$377,092.33
LINNEUS	\$293,968.02	\$54,625.00	\$238,943.02
LUDLOW	\$124,544.01	\$13,800.00	\$110,744.01
NEW LIMERICK	\$143,020.32	\$46,000.00	\$97,020.32
** UNIT TOTALS	\$1,483,168.07	\$199,525.00	\$983,643.08
SAD #71 KENNEBUNK			
KENNEBUNK	\$1,538,582.12	\$1,090,775.00	\$447,807.12
KENNEBUNKPORT	\$617,529.73	\$77,850.00	\$140,320.27
** UNIT TOTALS	\$2,156,111.85	\$1,848,625.00	\$307,486.85
SAD #72 FRYEBURG			
BROWNFIELD	\$151,817.93	\$59,800.00	\$92,017.93
DENMARK	\$124,261.93	\$198,375.00	\$74,113.07
FRYEBURG	\$647,825.81	\$351,325.00	\$296,500.81
LOVELL	\$171,575.85	\$323,150.00	\$151,574.95
STONEHAM	\$25,478.30	\$43,125.00	\$17,648.70
STOW	\$25,996.22	\$20,700.00	\$5,296.22
SWEDEN	\$27,559.99	\$33,350.00	\$5,794.01
** UNIT TOTALS	\$1,174,509.23	\$1,029,825.00	\$144,684.23
SAD #74 ANSON			
ANSON	\$606,209.50	\$158,125.00	\$448,084.50
EMDEN	\$112,207.05	\$155,825.00	\$43,617.95
NEW PORTLAND	\$151,066.63	\$47,725.00	\$103,341.63
OLON	\$192,354.94	\$77,050.00	\$115,304.94
** UNIT TOTALS	\$1,061,838.12	\$438,725.00	\$623,113.12

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
SAD #75 TOPSHAM			
BOWDOIN	\$419,936.11	\$83,375.00	\$336,561.11
BOWDOINHAM	\$475,891.38	\$173,075.00	\$302,816.38
HARPSWELL	\$802,930.89	\$834,900.00	\$31,969.11-
TOPSHAM	\$1,655,297.98	\$639,975.00	\$1,015,322.98
** UNIT TOTALS	\$3,354,056.36	\$1,731,325.00	\$1,622,731.36
SAD #76 SWAN'S ISLAND			
SWANS ISLAND	\$103,053.60	\$103,500.00	\$446.40-
** UNIT TOTALS	\$103,053.60	\$103,500.00	\$446.40-
SAD #77 EAST MACHIAS			
CUTLER	\$182,936.08	\$54,625.00	\$128,311.08
EAST MACHIAS	\$275,945.72	\$90,275.00	\$185,670.72
MACHIASPORT	\$242,030.61	\$85,100.00	\$156,930.61
WHITING	\$68,344.10	\$40,825.00	\$27,519.10
** UNIT TOTALS	\$769,256.51	\$270,825.00	\$498,431.51
B-BRAY HBR CSD BOOTHBAY HARBOR			
BOOTHBAY	\$639,175.08	\$557,750.00	\$81,425.08
BOOTHBAY HARBOR	\$639,910.61	\$788,325.00	\$148,414.39-
** UNIT TOTALS	\$1,279,085.69	\$1,346,075.00	\$66,989.31-
FLANDR BAY CSD SULLIVAN			
FRANKLIN	\$74,775.44	\$25,133.25	\$49,642.19
GOULDSBORO	\$119,173.37	\$83,720.00	\$35,453.37
SORRENTO	\$25,119.88	\$23,632.50	\$1,487.38
STEUBEN	\$59,002.50	\$22,701.00	\$36,301.50
SULLIVAN	\$98,142.77	\$26,915.75	\$71,227.02
WINTER HARBOR	\$72,438.71	\$30,222.00	\$42,216.71
** UNIT TOTALS	\$448,652.67	\$212,324.50	\$236,328.17
MT DESERT CSD BAR HARBOR			
BAR HARBOR	\$406,000.03	\$249,262.50	\$156,737.53
MOUNT DESERT	\$216,121.69	\$269,272.50	\$53,150.81-
SOUTHWEST HARBOR	\$189,878.34	\$99,820.00	\$90,058.34
TREMONT	\$110,376.43	\$57,528.75	\$52,847.68
** UNIT TOTALS	\$922,376.50	\$675,883.75	\$246,492.74

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
AIRLINE CSD AURORA			
AMHERST	\$41,924.06	\$11,500.00	\$30,424.06
AURORA	\$27,431.79	\$10,350.00	\$17,081.79
GREAT POND PLT.	\$9,316.46	\$6,325.00	\$2,991.46
OSBORN PLT.	\$13,457.10	\$8,625.00	\$4,832.10
** UNIT TOTALS	\$92,129.41	\$36,800.00	\$55,329.41
SO. APOOS. CSD ISLAND FALLS			
CRYSTAL	\$105,298.84	\$26,450.00	\$78,848.84
DYER BROOK	\$71,822.33	\$19,550.00	\$52,272.33
ISLAND FALLS	\$270,855.40	\$83,950.00	\$186,905.40
MERRILL	\$87,038.93	\$15,525.00	\$71,513.93
OAKFIELD	\$262,334.10	\$51,175.00	\$211,159.10
SMYRNA	\$106,516.17	\$20,700.00	\$85,816.17
** UNIT TOTALS	\$903,865.76	\$217,350.00	\$686,515.77
MARANACOOK CSD READFIELD			
MANCHESTER	\$346,921.21	\$119,887.50	\$227,033.71
MOUNT VERNON	\$166,233.08	\$54,642.25	\$111,590.83
READFIELD	\$337,284.51	\$91,080.00	\$246,204.51
WAYNE	\$142,944.39	\$70,805.50	\$72,138.89
** UNIT TOTALS	\$993,383.20	\$336,415.25	\$656,967.94
SCHOODIC CSD SULLIVAN			
FRANKLIN	\$184,828.93	\$55,941.75	\$128,887.18
SORRENTO	\$64,203.74	\$55,142.50	\$9,061.24
SULLIVAN	\$246,438.58	\$59,909.25	\$186,529.33
** UNIT TOTALS	\$495,471.25	\$170,993.50	\$324,477.75
EAST RANGE CSD TOPSFIELD			
CODYVILLE PLT.	\$13,903.12	\$7,475.00	\$6,428.12
TOPSFIELD	\$39,813.49	\$13,225.00	\$26,588.49
** UNIT TOTALS	\$53,716.61	\$20,700.00	\$33,016.61
DEER ISLAND CSD STONINGTON			
DEEP ISLE	\$359,160.57	\$267,835.00	\$91,325.57
STONINGTON	\$415,573.23	\$220,800.00	\$194,773.23
** UNIT TOTALS	\$774,733.80	\$488,635.00	\$286,098.80

SCHOOL FUNDING AS APPROVED BY THE 108TH LEGISLATURE

ADMINISTRATIVE UNIT	1. TOTAL ALLOCATION	2. 11.5 MILLS MAX. LOCAL TAX FOR ALLOCATION	3. MAXIMUM STATE SHARE
GR SLT RAY CSD DAMARISCOTTA			
DAMARISCOTTA	\$160,834.21	\$209,484.00	\$48,649.79-
NEWCASTLE	\$156,993.39	\$159,591.25	\$2,597.86-
** UNIT TOTALS	\$317,827.60	\$369,075.25	\$51,247.65-
LIT-SR-WAL CSD LITCHFIELD			
LITCHFIELD	\$310,870.18	\$62,617.50	\$248,052.68
WALFS	\$135,659.31	\$22,281.25	\$113,378.06
SABATTUS	\$315,848.02	\$48,127.50	\$267,720.52
** UNIT TOTALS	\$762,177.52	\$133,026.25	\$629,151.26
APL-HP-INL CSD APPLETON			
APPLETON	\$172,765.33	\$82,225.00	\$90,540.33
HOPKINS	\$143,558.59	\$69,575.00	\$73,983.59
LINCOLNVILLE	\$255,930.31	\$238,050.00	\$17,880.31
** UNIT TOTALS	\$572,254.23	\$389,850.00	\$182,404.23
MOOSAREC CSD JONESPORT			
BEALS	\$183,456.62	\$55,200.00	\$128,256.62
JONESPORT	\$319,485.53	\$135,700.00	\$183,785.53
** UNIT TOTALS	\$502,942.15	\$190,900.00	\$312,042.15
*** STATE TOTALS	\$275,491,477.43	\$134,434,310.00	\$141,057,167.39
Spec. Ed. Tuition	4,314,600.00	----	4,314,600.00
Additional Debt Service	2,128,617.13	----	2,128,617.13
Elem. & Sec. Misc.	369,713.44	----	369,713.44
Unusual Enroll. Adjust.	600,000.00	----	600,000.00
Private Sch. Transp.	217,000.00	----	217,000.00
Voc. Regional Debt Service	386,000.00	----	386,000.00
State Share Optional Approp.	<u>7,095,826.00</u>	----	<u>7,095,826.00</u>
TOTAL	\$290,603,234.00	\$134,434,310.00	\$156,168,924.00

October 5, 1977

State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
Augusta 04333

THE UNIFORM SCHOOL TAX AND ITS EFFECT ON LOCAL TAXES FROM 1973 TO 1977

In the year 1973, the cities and towns raised and appropriated by assessment on local property the sum of \$132,111,539 for school purposes. Four years later, in 1977, the cities and towns raised and appropriated from local taxes the sum of \$162,724,909 for school purposes. These sums represent appropriations to cover school costs for a 12-month period, and it must be recognized that municipalities have different fiscal years.

Since the adoption of the uniform property tax, school taxes have increased 23.17% over a four-year period, while school costs were going up approximately 43% in the same time period. This represents an average property tax increase for school purposes of 5.79% per year. Some of the sharp increases in school taxes are the result of rapid changes in the state valuation of the city or town.

Over 19% of the 497 municipalities are actually raising fewer dollars for school purposes in 1977 than they raised in 1973 under the old school finance system. This accomplishment has occurred despite the rapid increase of additional costs during that four-year span of time.

The enclosed material identifies each school unit. Municipalities not found in the alphabetical list will appear in the appropriate school administrative district or community school district following the alphabetical listing of cities and towns. Computations are based on data filed with this Department by the local administrative units. You may wish to double check the figures to identify any slight variations before using specific data locally.

State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
Augusta 04333

October 5, 1977

1973 SCHOOL APPROPRIATIONS AND TAX RATES
COMPARED WITH
1977 SCHOOL APPROPRIATIONS AND TAX RATES
(See NOTES on page 15)

Administrative Unit	1973 School Appropriation	1973 School Tax Rate Based on 1973 Valuation	1977 School Appropriation	1977 School Tax Rate Based on 1977 Valuation
Acton	\$ 124,360	.0087	\$ 341,701	.0124
Alexander	32,553	.0236	33,959	.0130
Alna	64,804	.0196	109,081	.0184
Alton	37,337	.0316	28,868	.0169
Arrowsic	35,843	.0239	41,285	.0140
Arundel	129,185	.0168	180,500	.0138
Auburn	2,639,891	.0177	2,602,103	.0127
Augusta	2,122,400	.0153	2,487,638	.0125
Baileyville	488,500	.0105	998,093	.0142
Bancroft	12,200	.0265	11,977	.0140
Bangor	4,059,968	.0208	4,020,091	.0153
Baring Plt.	17,000	.0189	23,470	.0156
Barnard Plt.	3,500	.0117	7,820	.0130
Bath	1,336,187	.0195	1,523,249	.0138
Beaver Cove Plt.	-Unorganized Territory-		50,800	.0128
Beddington	2,000	.0023	19,224	.0124
Benedicta	17,888	.0229	25,135	.0218
Biddeford	2,047,659	.0192	2,199,150	.0135
Blanchard Plt.	14,700	.0210	18,275	.0140
Blue Hill	270,430	.0159	414,577	.0127
Bowerbank	1,075	.0006	43,125	.0115
Bradley	115,867	.0281	106,850	.0154
Bremen	71,307	.0091	185,487	.0120
Brewer	1,197,698	.0178	1,152,045	.0128
Bristol	295,866	.0129	546,133	.0120
Brooklin	86,323	.0100	208,974	.0124
Brooksville	128,899	.0095	232,449	.0122
Brunswick	1,761,553	.0174	2,260,445	.0152
Bucksport	786,487	.0121	1,119,077	.0139
Calais	403,260	.0177	486,000	.0135
Cape Elizabeth	2,287,193	.0331	1,982,817	.0183
Caribou	1,312,238	.0224	1,044,900	.0135
Carrabassett Valley	12,154	.0034	220,781	.0117
Carroll Plt.	11,510	.0221	14,015	.0164

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
Castine	\$ 102,856	.0084	\$ 241,699	.0125
Caswell Plt.	20,790	.0173	23,750	.0125
Centerville	6,000	.0081	11,006	.0122
Charlotte	20,305	.0212	21,900	.0121
Chelsea	94,138	.0206	117,375	.0121
China	279,861	.0187	341,860	.0128
Cooper	21,000	.0276	16,875	.0135
Coplin Plt.	16,700	.0167	27,600	.0115
Cranberry Isles	51,321	.0113	94,875	.0115
Crawford	9,200	.0209	9,200	.0115
Dallas Plt.	21,500	.0131	45,460	.0129
Dayton	110,036	.0125	175,815	.0139
Deblois	4,000	.0056	19,359	.0161
Dedham	87,678	.0137	156,533	.0143
Dennysville	17,364	.0212	17,550	.0135
Dresden	98,927	.0313	101,741	.0149
Drew Plt.	7,300	.0152	15,722	.0196
Durham	126,224	.0186	192,375	.0135
East Millinocket	689,232	.0124	904,251	.0134
Easton	283,331	.0249	230,930	.0182
Eastport	200,000	.0194	197,100	.0135
Edgecomb	92,600	.0149	137,425	.0115
Elliottsville Plt.	2,000	.0019	20,700	.0115
Ellsworth	626,040	.0130	875,315	.0118
Falmouth	1,473,641	.0217	1,821,509	.0173
Freeport	698,091	.0193	770,033	.0127
Georgetown	77,124	.0105	198,842	.0127
Gilead	31,422	.0224	27,930	.0133
Glenburn	128,370	.0288	128,250	.0135
Glenwood Plt.	1,415	.0024	11,500	.0115
Gorham	1,092,640	.0245	1,027,925	.0131
Grand Falls Plt.	51	.0001	7,475	.0115
Grand Lake Strm. Plt.	31,000	.0141	36,800	.0115
Greenbush	41,112	.0239	94,502	.0363
Greenfield	28,231	.0294	21,324	.0147
Hancock	157,064	.0145	259,673	.0131
Hanover	63,607	.0568	26,660	.0133
Harmony	31,000	.0170	36,225	.0115
Hermon	200,733	.0173	343,500	.0163
Hersey	8,625	.0166	16,090	.0169
Highland Plt.	5,000	.0104	10,350	.0115

Administrative Unit	1973 School Appropriation	1973 School Tax Rate Based on 1973 Valuation	1977 School Appropriation	1977 School Tax Rate Based on 1977 Valuation
Isle au Haut	\$ 13,500	.0060	\$ 50,960	.0122
Islesboro	107,352	.0093	252,345	.0117
Jay	1,210,180	.0130	1,581,719	.0130
Jefferson	149,625	.0159	215,625	.0115
Jonesboro	52,770	.0231	52,650	.0135
Kingsbury Plt.	625	.0010	14,037	.0117
Kittery	1,085,367	.0217	1,233,614	.0146
Lakeville Plt.	-0-	.0000	16,675	.0115
Lamoine	97,030	.0155	161,497	.0134
Lewiston	4,172,349	.0156	4,255,221	.0123
Limestone	130,000	.0117	169,050	.0115
Lincoln Plt.	12,000	.0043	42,119	.0133
Lisbon	792,188	.0222	737,755	.0128
Long Island Plt.	9,706	.0097	18,036	.0120
Machias	224,907	.0179	257,177	.0138
Macwahoc Plt.	27,300	.0401	14,375	.0115
Madawaska	1,393,510	.0181	1,504,142	.0147
Madrid	17,737	.0296	13,500	.0135
Magalloway Plt.	15,500	.0221	35,629	.0285
Mariaville	17,900	.0152	29,049	.0145
Marshfield	21,500	.0207	27,490	.0119
Mechanic Falls	199,643	.0192	221,128	.0128
Meddybemps	14,500	.0220	13,225	.0115
Medford	16,900	.0273	12,650	.0115
Medway	153,804	.0316	190,573	.0262
Milford	240,244	.0325	270,934	.0136
Millinocket	1,691,273	.0151	2,250,844	.0147
Minot	82,214	.0175	109,868	.0125
Monhegan Plt.	10,751	.0066	34,500	.0115
Monmouth	366,710	.0208	398,575	.0156
Moro Plt.	6,630	.0144	11,796	.0157
Nashville Plt.	5,000	.0018	41,400	.0115
New Sweden	37,730	.0189	40,500	.0135
Nobleboro	143,296	.0233	148,851	.0119
Northfield	7,526	.0082	26,341	.0159
No. 14 Plt.	500	.0006	13,800	.0115
No. 21 Plt.	14,000	.0200	13,889	.0120
Old Orchard Beach	686,209	.0139	1,270,085	.0141
Old Town	1,170,161	.0175	1,266,300	.0135
Orient	17,000	.0100	37,903	.0128
Orland	173,675	.0185	195,114	.0119

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
Orono	\$ 842,716	.0248	\$ 668,151	.0132
Orrington	312,180	.0193	399,740	.0148
Otis	21,000	.0066	77,788	.0122
Palermo	78,172	.0200	88,550	.0115
Pembroke	70,000	.0163	77,617	.0121
Penobscot	108,002	.0210	114,425	.0115
Perry	55,450	.0158	74,793	.0127
Peru	200,184	.0252	139,550	.0119
Phippsburg	222,105	.0153	353,718	.0128
Pleasant Ridge Plt.	67,992	.0052	198,125	.0124
Poland	291,167	.0142	415,176	.0131
Portland	9,621,775	.0178	11,682,195	.0160
Princeton	104,505	.0271	169,110	.0262
Rangeley	186,146	.0135	330,809	.0139
Rangeley Plt.	12,000	.0032	77,050	.0115
Raymond	348,090	.0101	850,682	.0139
Reed Plt.	25,200	.0307	28,240	.0166
Richmond	193,033	.0181	273,368	.0138
Robbinston	34,258	.0186	47,925	.0135
Rome	86,145	.0139	149,554	.0123
Roque Bluffs	34,412	.0210	43,125	.0115
Rumford	1,792,293	.0169	1,974,031	.0152
Saco	1,503,000	.0190	1,839,081	.0150
Sandy River Plt.	13,500	.0048	58,650	.0115
Sanford	2,101,639	.0218	1,544,022	.0123
Scarborough	1,780,974	.0199	2,170,034	.0154
Sedgwick	63,251	.0120	148,062	.0152
Somerville	22,000	.0193	24,725	.0115
South Bristol	122,981	.0121	252,228	.0127
Southport	91,111	.0045	433,569	.0118
South Portland	4,031,943	.0180	4,630,599	.0156
Stockholm	14,000	.0121	26,196	.0163
Surry	106,700	.0151	176,764	.0133
Talmadge	1,000	.0023	6,900	.0115
Trenton	82,043	.0114	169,744	.0135
Upton	6,000	.0063	19,552	.0130
Vanceboro	33,930	.0274	37,617	.0259
Vassalboro	303,761	.0239	291,875	.0125
Veazie	345,277	.0179	387,986	.0141

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
Waite	\$ 13,000	.0203	\$ 11,475	.0135
Waterville	2,330,984	.0194	2,015,375	.0115
Wells	855,295	.0101	2,122,315	.0142
Wesley	23,221	.0400	21,143	.0248
West Bath	156,651	.0185	205,242	.0131
Westbrook	2,497,349	.0162	2,994,347	.0154
Westmanland Plt.	1,200	.0020	14,375	.0115
Westport	58,761	.0107	138,362	.0120
Whitefield	109,011	.0222	118,486	.0120
Whitneyville	23,333	.0265	10,925	.0115
Willimantic	25,500	.0185	40,710	.0145
Windham	1,194,494	.0212	1,530,464	.0149
Windsor	144,567	.0229	136,275	.0115
Winslow	1,282,040	.0192	1,362,950	.0139
Winthrop	819,807	.0225	940,810	.0164
Wiscasset	796,177	.0044	3,757,978	.0124
Woodland	50,000	.0137	74,925	.0135
Woodville	23,206	.0111	54,290	.0197
Woolwich	299,800	.0266	286,875	.0135
Yarmouth	1,498,274	.0205	1,856,285	.0151
York	833,233	.0096	2,024,747	.0126
S. A. D. # 1	(\$ 1,635,999)	(.0187)	(\$ 1,462,050)	(.0135)
Castle Hill	27,648	.0187	32,400	.0135
Chapman	18,650	.0187	23,625	.0135
Mapleton	145,604	.0187	150,525	.0135
Presque Isle	1,404,506	.0187	1,208,250	.0135
Westfield	39,591	.0187	47,250	.0135
S. A. D. # 2	(253,322)	(.0197)	(345,854)	(.0168)
Greenville	236,451	.0197	314,643	.0168
Shirley	16,871	.0197	31,211	.0168
S. A. D. # 3	(649,167)	(.0212)	(749,984)	(.0132)
Brooks	64,397	.0212	80,166	.0132
Freedom	23,305	.0212	26,501	.0132
Jackson	19,929	.0212	23,851	.0132
Knox	61,866	.0212	70,890	.0132
Liberty	89,390	.0212	106,667	.0132
Monroe	53,362	.0212	62,940	.0132
Montville	55,504	.0212	66,915	.0132
Thorndike	49,596	.0212	58,965	.0132
Troy	54,270	.0212	63,602	.0132
Unity	143,661	.0212	148,406	.0132
Waldo	33,887	.0212	41,076	.0132

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. # 4	(\$ 371,652)	(.0238)	(\$ 359,100)	(.0135)
Abbot	40,399	.0238	41,850	.0135
Cambridge	21,853	.0238	22,950	.0135
Guilford	194,857	.0238	178,200	.0135
Parkman	38,020	.0238	40,500	.0135
Sangerville	65,113	.0238	63,450	.0135
Wellington	11,410	.0238	12,150	.0135
S. A. D. # 5	(1,239,326)	(.0161)	(1,835,037)	(.0139)
Owl's Head	176,604	.0161	290,689	.0135
Rockland	963,204	.0161	1,364,052	.0139
South Thomaston	99,518	.0161	180,295	.0139
S. A. D. # 6	(1,527,193)	(.0193)	(2,006,775)	(.0135)
Buxton	439,422	.0193	558,225	.0135
Hollis	242,403	.0193	288,900	.0135
Limington	131,134	.0193	174,825	.0135
Standish	714,234	.0193	984,825	.0135
S. A. D. # 7	(119,000)	(.0133)	(193,200)	(.0115)
North Haven	119,000	.0133	193,200	.0115
S. A. D. # 8	(198,000)	(.0158)	(271,925)	(.0118)
Vinalhaven	198,000	.0158	271,925	.0118
S. A. D. # 9	(1,818,396)	(.0251)	(1,567,684)	(.0131)
Chesterville	67,280	.0251	75,054	.0131
Farmington	828,098	.0251	652,514	.0131
Industry	69,827	.0251	70,393	.0128
New Sharon	89,284	.0251	88,233	.0131
New Vineyard	47,642	.0251	44,779	.0131
Temple	36,186	.0251	39,516	.0131
Vienna	36,186	.0251	36,211	.0131
Weld	94,738	.0251	91,525	.0128
Wilton	549,155	.0251	469,459	.0131
S. A. D. #10	(147,965)	(.1000)	(62,332)	(.0259)
Allagash	147,965	.1000	62,332	.0259
S. A. D. #11	(937,205)	(.0190)	(1,006,590)	(.0133)
Gardiner	584,066	.0190	560,700	.0133
Pittston	119,494	.0190	163,537	.0133
Randolph	106,560	.0190	115,477	.0133
West Gardiner	127,085	.0190	166,875	.0133
S. A. D. #12	(146,991)	(.0245)	(147,887)	(.0151)
Dennistown Plt.	11,274	.0245	13,008	.0144
Jackman	98,969	.0245	100,587	.0152
Moose River	36,748	.0245	34,291	.0152

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. #13	(\$ 346,069)	(.0146)	(\$ 385,016)	(.0127)
Bingham	128,288	.0146	123,225	.0132
Caratunk Plt.	15,435	.0146	25,055	.0119
Moscow	173,484	.0146	190,088	.0127
The Forks Plt.	15,158	.0146	25,609	.0121
West Forks Plt.	13,704	.0146	21,037	.0127
S. A. D. #14	(60,265)	(.0180)	(76,714)	(.0143)
Danforth	37,889	.0180	45,168	.0143
Weston	22,376	.0180	31,545	.0143
S. A. D. #15	(908,070)	(.0232)	(902,567)	(.0131)
Gray	649,088	.0232	621,461	.0131
New Gloucester	258,982	.0232	281,105	.0131
S. A. D. #16	(486,877)	(.0199)	(523,502)	(.0131)
Farmingdale	250,206	.0199	291,420	.0131
Hallowell	236,671	.0199	232,082	.0131
S. A. D. #17	(1,749,400)	(.0183)	(2,259,051)	(.0133)
Harrison	230,851	.0183	337,850	.0129
Hebron	25,646	.0183	37,971	.0135
Norway	489,202	.0183	555,329	.0135
Otisfield	153,177	.0183	207,167	.0130
Oxford	204,103	.0183	338,351	.0135
Paris	430,212	.0183	498,371	.0135
Waterford	153,545	.0183	201,964	.0130
West Paris	62,664	.0183	82,044	.0135
S. A. D. #18	(68,692)	(.0231)	(74,374)	(.0127)
Prospect	32,285	.0231	34,961	.0127
Verona	36,407	.0231	39,412	.0127
S. A. D. #19	(165,993)	(.0198)	(150,650)	(.0115)
Lubec	165,993	.0198	150,650	.0115
S. A. D. #20	(537,565)	(.0204)	(497,875)	(.0149)
Ft. Fairfield	537,565	.0204	497,875	.0149
S. A. D. #21	(322,625)	(.0219)	(313,654)	(.0141)
Canton	64,525	.0219	78,236	.0141
Carthage	21,939	.0219	23,964	.0141
Dixfield	236,161	.0219	211,452	.0141
S. A. D. #22	(911,296)	(.0193)	(863,271)	(.0141)
Hampden	643,702	.0233	566,864	.0141
Newburgh	57,500	.0203	73,095	.0141
Winterport	210,094	.0269	223,310	.0141

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. #23	(\$ 93,234)	(.0165)	(\$ 155,925)	(.0135)
Carmel	56,006	.0165	91,800	.0135
Levant	37,228	.0165	64,125	.0135
S. A. D. #24	(338,500)	(.0229)	(466,450)	(.0221)
Cyr Plt.	22,882	.0229	34,340	.0221
Grand Isle	47,187	.0229	66,474	.0221
Hamlin Plt.	32,530	.0229	50,972	.0221
Van Buren	235,901	.0229	314,663	.0221
S. A. D. #25	(197,347)	(.0185)	(234,225)	(.0135)
Mt. Chase Plt.	22,537	.0185	29,700	.0135
Patten	71,696	.0185	92,475	.0135
Sherman	45,094	.0185	54,675	.0135
Stacyville	58,020	.0185	57,375	.0135
S. A. D. #26	(38,367)	(.0126)	(78,932)	(.0146)
Eastbrook	28,271	.0126	58,755	.0145
Waltham	10,096	.0126	20,176	.0149
S. A. D. #27	(574,382)	(.0227)	(527,850)	(.0135)
Eagle Lake	59,104	.0227	59,400	.0135
Fort Kent	404,422	.0227	359,775	.0135
New Canada Plt.	18,151	.0227	16,200	.0135
St. Francis	27,283	.0227	24,300	.0135
St. John Plt.	21,367	.0227	24,300	.0135
Wallagrass Plt.	30,442	.0227	30,375	.0135
Winterville Plt.	13,613	.0227	13,500	.0135
S. A. D. #28	(863,233)	(.0123)	(1,415,735)	(.0121)
Camden	567,230	.0123	925,721	.0120
Rockport	296,003	.0123	490,013	.0121
S. A. D. #29	(1,014,535)	(.0198)	(832,000)	(.0130)
Hammond Plt.	8,313	.0198	11,050	.0130
Houlton	837,199	.0198	645,450	.0130
Littleton	74,022	.0198	79,300	.0130
Monticello	95,001	.0198	96,200	.0130
S. A. D. #30	(112,961)	(.0240)	(152,596)	(.0199)
Lee	43,264	.0240	64,826	.0199
Prentiss Plt.	10,099	.0240	14,958	.0199
Springfield	17,780	.0240	23,939	.0199
Webster Plt.	9,128	.0240	10,971	.0199
Winn	32,690	.0240	37,902	.0199

Administrative Unit	1973		1977	
	1973 School Appropriation	School Tax Rate Based on 1973 Valuation	1977 School Appropriation	School Tax Rate Based on 1977 Valuation
S. A. D. #31	(\$ 330,207)	(.0219)	(\$ 367,117)	(.0132)
Burlington	20,605	.0219	20,586	.0132
Edinburg	11,854	.0219	10,625	.0132
Enfield	153,480	.0219	138,788	.0132
Howland	98,237	.0219	81,681	.0132
Lowell	13,142	.0219	13,945	.0132
Maxfield	4,392	.0219	4,537	.0129
Passadumkeag	18,855	.0219	88,984	.0132
Seboeis Plt.	9,642	.0219	7,968	.0132
S. A. D. #32	(252,135)	(.0209)	(309,600)	(.0168)
Ashland	140,313	.0237	130,759	.0168
Garfield Plt.	10,186	.0318	8,436	.0168
Masardis	36,913	.0168	55,674	.0168
Oxbow Plt.	9,279	.0193	11,811	.0168
Portage Lake	55,444	.0177	102,918	.0168
S. A. D. #33	(130,782)	(.0165)	(180,194)	(.0156)
Frenchville	85,872	.0165	119,087	.0156
St. Agatha	44,910	.0165	61,106	.0156
S. A. D. #34	(1,081,859)	(.0219)	(1,115,333)	(.0133)
Belfast	744,320	.0220	704,489	.0133
Belmont	33,538	.0247	34,722	.0133
Morrill	35,701	.0194	43,410	.0133
Northport	120,086	.0218	159,753	.0130
Searsmont	89,794	.0205	108,192	.0133
Swanville	58,420	.0232	64,767	.0133
S. A. D. #35	(666,708)	(.0189)	(881,025)	(.0127)
Eliot	383,424	.0189	526,575	.0127
South Berwick	283,284	.0189	354,450	.0127
S. A. D. #36	(687,608)	(.0220)	(633,332)	(.0126)
Fayette	74,949	.0220	92,098	.0126
Livermore	195,281	.0220	210,059	.0126
Livermore Falls	417,378	.0220	331,175	.0126
S. A. D. #37	(376,163)	(.0201)	(456,300)	(.0135)
Addison	77,467	.0182	105,300	.0135
Cherryfield	78,942	.0208	89,775	.0135
Columbia	18,700	.0208	22,950	.0135
Columbia Falls	29,502	.0202	32,400	.0135
Harrington	59,391	.0208	72,225	.0135
Milbridge	112,161	.0208	133,650	.0135

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. #38	(\$ 53,205)	(.0157)	(\$ 85,725)	(.0135)
Dixmont	31,168	.0157	50,625	.0135
Etna	22,037	.0157	35,100	.0135
S. A. D. #39	(180,743)	(.0251)	(162,399)	(.0124)
Buckfield	78,822	.0251	69,688	.0124
Hartford	53,220	.0251	47,910	.0124
Sumner	48,701	.0251	44,800	.0124
S. A. D. #40	(1,003,380)	(.0184)	(1,196,036)	(.0123)
Friendship Union	141,376	.0184	175,295	.0122
Waldoboro	133,650	.0184	175,091	.0124
Waldoboro	429,146	.0184	474,980	.0124
Warren	225,761	.0184	275,674	.0124
Washington	73,447	.0184	94,996	.0124
S. A. D. #41	(329,969)	(.0184)	(379,975)	(.0132)
Atkinson	20,128	.0205	24,300	.0135
Brownville	72,593	.0205	85,050	.0135
LaGrange	24,418	.0203	30,375	.0135
Lake View Plt.	-	-	39,100	.0115
Milo	212,830	.0205	201,150	.0135
S. A. D. #42	(296,714)	(.0189)	(339,525)	(.0135)
Blaine	57,079	.0190	64,800	.0135
Bridgewater	62,348	.0190	70,875	.0135
E Plt.	4,000	.0143	6,750	.0135
Mars Hill	173,287	.0190	197,100	.0135
S. A. D. #43	(322,602)	(.0239)	(268,650)	(.0135)
Byron	21,929	.0238	18,900	.0135
Mexico	252,416	.0239	203,850	.0135
Roxbury	48,257	.0241	45,900	.0135
S. A. D. #44	(984,301)	(.0262)	(962,673)	(.0162)
Andover	300,134	.0231	280,409	.0159
Bethel	364,660	.0264	374,621	.0164
Greenwood	142,495	.0317	128,091	.0164
Newry	37,566	.0235	52,134	.0162
Woodstock	139,446	.0297	127,416	.0164
S. A. D. #45	(365,838)	(.0272)	(365,850)	(.0135)
Perham	48,803	.0280	34,425	.0135
Wade	28,060	.0281	22,275	.0135
Washburn	288,975	.0270	309,150	.0135
S. A. D. #46	(463,660)	(.0189)	(481,950)	(.0135)
Dexter	370,603	.0189	365,175	.0135
Exeter	37,464	.0189	49,950	.0135
Garland	29,860	.0189	37,125	.0135
Ripley	25,733	.0189	29,700	.0135

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. #47	(\$ 748,237)	(.0161)	(\$ 1,088,250)	(.0134)
Belgrade	227,389	.0164	363,975	.0133
Oakland	372,996	.0162	516,375	.0135
Sidney	147,852	.0156	207,900	.0135
S. A. D. #48	(943,262)	(.0221)	(808,379)	(.0124)
Corinna	218,837	.0221	172,379	.0124
Hartland	167,618	.0221	138,775	.0124
Newport	333,066	.0221	281,906	.0124
Palmyra	88,289	.0221	88,990	.0124
Plymouth	31,788	.0221	32,982	.0124
St. Albans	103,664	.0221	93,345	.0124
S. A. D. #49	(908,313)	(.0185)	(1,185,300)	(.0135)
Albion	106,645	.0185	140,400	.0135
Benton	144,413	.0185	197,775	.0135
Clinton	167,738	.0185	209,925	.0135
Fairfield	489,517	.0185	637,200	.0135
S. A. D. #50	(839,854)	(.0156)	(1,182,119)	(.0139)
Cushing	125,810	.0156	210,980	.0135
St. George	302,096	.0156	471,864	.0137
Thomaston	411,948	.0156	499,273	.0143
S. A. D. #51	(1,091,991)	(.0232)	(1,248,107)	(.0153)
Cumberland	904,169	.0232	999,443	.0153
No. Yarmouth	187,822	.0232	248,664	.0153
S. A. D. #52	(703,424)	(.0195)	(987,450)	(.0145)
Greene	240,243	.0191	312,475	.0145
Leeds	171,956	.0188	230,550	.0145
Turner	291,225	.0204	444,425	.0145
S. A. D. #53	(775,958)	(.0253)	(652,725)	(.0135)
Burnham	103,761	.0253	130,950	.0135
Detroit	82,500	.0253	70,875	.0135
Pittsfield	589,697	.0253	450,900	.0135
S. A. D. #54	(1,432,966)	(.0218)	(1,319,402)	(.0132)
Canaan	77,380	.0218	86,355	.0132
Cornville	45,855	.0218	53,151	.0132
Mercer	37,114	.0218	39,859	.0132
Norridgewock	176,541	.0218	181,374	.0132
Skowhegan	998,634	.0218	847,049	.0132
Smithfield	97,442	.0218	111,612	.0132
S. A. D. #55	(534,650)	(.0214)	(598,300)	(.0133)
Baldwin	108,962	.0214	114,750	.0135
Cornish	76,936	.0214	89,100	.0135
Hiram	91,051	.0214	103,950	.0135
Parsonsfield	166,650	.0214	192,625	.0131
Porter	91,051	.0214	97,875	.0135

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
S. A. D. #56	(\$ 538,114)	(.0223)	(\$ 561,897)	(.0136)
Frankfort	40,197	.0223	47,920	.0136
Searsport	357,254	.0223	352,461	.0136
Stockton Springs	140,663	.0223	161,514	.0136
S. A. D. #57	(1,054,027)	(.0163)	(1,698,102)	(.0139)
Alfred	173,535	.0225	196,917	.0144
Limerick	191,949	.0174	239,458	.0142
Lyman	166,810	.0220	245,443	.0145
Newfield	89,571	.0143	160,790	.0132
Shapleigh	195,923	.0118	394,449	.0130
Waterboro	236,239	.0153	461,043	.0143
S. A. D. #58	(311,972)	(.0218)	(386,100)	(.0135)
Avon	29,637	.0218	35,100	.0135
Eustis	62,301	.0218	72,900	.0135
Kingfield	79,303	.0218	98,550	.0135
Phillips	60,991	.0218	73,575	.0135
Strong	79,740	.0218	105,975	.0135
S. A. D. #59	(535,216)	(.0179)	(593,325)	(.0135)
Athens	42,389	.0167	61,425	.0135
Brighton Plt.	11,186	.0224	12,150	.0135
Madison	455,308	.0179	489,375	.0135
Starks	26,333	.0206	30,375	.0135
S. A. D. #60	(1,054,902)	(.0191)	(1,031,400)	(.0135)
Berwick	415,579	.0270	359,775	.0135
Lebanon	239,832	.0221	290,250	.0135
North Berwick	399,491	.0137	381,375	.0135
S. A. D. #61	(1,375,678)	(.0151)	(2,188,767)	(.0131)
Bridgton	553,160	.0151	814,655	.0133
Casco	276,099	.0151	484,244	.0134
Naples	338,692	.0151	557,141	.0129
Sebago	207,727	.0151	332,727	.0126
S. A. D. #62	(96,319)	(.0150)	(184,437)	(.0134)
Pownal	96,319	.0150	184,437	.0134
S. A. D. #63	(337,361)	(.0199)	(438,750)	(.0135)
Clifton	42,339	.0214	42,525	.0135
Eddington	128,602	.0211	152,550	.0135
Holden	166,420	.0187	243,675	.0135
S. A. D. #64	(308,266)	(.0259)	(320,562)	(.0133)
Bradford	49,137	.0259	45,318	.0133
Corinth	117,943	.0259	120,627	.0133
Hudson	51,203	.0259	51,317	.0133
Kenduskeag	51,203	.0259	59,314	.0133
Stetson	38,780	.0259	43,986	.0133

Administrative Unit	1973 School Appropriation	1973 School Tax Rate Based on 1973 Valuation	1977 School Appropriation	1977 School Tax Rate Based on 1977 Valuation
S. A. D. #65 Matinicus I. Plt.	(\$ 13,729) 13,729	(.0106) .0106	(\$ 31,067) 31,067	(.0144) .0144
S. A. D. #67 Chester Lincoln Mattawamkeag	(894,632) 25,300 718,479 150,853	(.0168) .0269 .0163 .0181	(982,425) 28,810 805,034 148,580	(.0143) .0147 .0143 .0144
S. A. D. #68 Charleston Dover-Foxcroft Monson Sebec	(447,041) 52,438 315,924 48,593 30,086	(.0174) .0197 .0170 .0190 .0164	(600,075) 68,175 407,700 68,175 56,025	(.0135) .0135 .0135 .0135 .0135
S. A. D. #70 Amity Cary Plt. Haynesville Hodgdon Linneus Ludlow New Limerick	(192,493) 12,530 8,950 17,005 54,594 49,517 10,115 39,782	(.0193) .0216 .0224 .0213 .0215 .0177 .0187 .0171	(216,875) 12,500 9,375 15,625 55,000 59,375 15,000 50,000	(.0125) .0125 .0125 .0125 .0125 .0125 .0125 .0125
S. A. D. #71 Kennebunk Kennebunkport	(1,377,812) 897,424 480,388	(.0148) .0157 .0135	(2,300,426) 1,394,554 905,871	(.0143) .0147 .0137
S. A. D. #72 Brownfield Denmark Fryeburg Lovell Stoneham Stow Sweden	(704,966) 55,238 110,684 305,087 171,537 26,870 15,595 19,955	(.0137) .0242 .0112 .0162 .0109 .0129 .0134 .0130	(1,192,782) 74,525 220,012 433,690 354,460 47,632 24,625 37,837	(.0133) .0143 .0127 .0142 .0126 .0127 .0136 .0130
S. A. D. #74 Anson Embden New Portland Solon	(393,080) 191,686 82,036 48,203 71,155	(.0171) .0231 .0106 .0190 .0162	(528,827) 195,825 178,457 59,145 95,400	(.0138) .0142 .0131 .0142 .0142
S. A. D. #75 Bowdoin Bowdoinham Harpswell Topsham	(1,532,053) 100,499 199,569 525,392 706,593	(.0187) .0292 .0253 .0141 .0207	(2,192,655) 117,670 229,738 999,377 845,867	(.0145) .0162 .0152 .0137 .0152
S. A. D. #76 Swan's Island	(54,330) 54,330	(.0114) .0114	(108,939) 108,939	(.0121) .0121
S. A. D. #77 Cutler East Machias Machiasport Whiting	(183,178) 35,591 63,845 60,916 22,826	(.0141) .0137 .0160 .0137 .0119	(317,925) 64,125 105,975 99,900 47,925	(.0135) .0135 .0135 .0135 .0135

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
Airline C.S.D.				
Amherst	\$ 15,158	.0194	\$ 17,600	.0176
Aurora	13,228	.0195	15,839	.0176
Great Pond Plt.	7,556	.0180	9,615	.0174
Osborn Plt.	7,556	.0151	13,195	.0175
Appleton-Hope-Lincolnville C.S.D.				
Appleton	67,230	.0188	82,225	.0115
Hope	55,700	.0180	69,575	.0115
Lincolnville	110,000	.0103	238,050	.0115
Boothbay-Boothbay Hbr.C.S.D.				
Boothbay	280,015	.0100	699,630	.0144
Boothbay Harbor	368,768	.0084	931,128	.0135
Deer Isle-Stonington C.S.D.				
Deer Isle	142,329	.0110	282,084	.0121
Stonington	136,478	.0129	237,261	.0123
East Range II C.S.D.				
Codyville	5,500	.0115	13,381	.0205
Topsfield	23,000	.0303	27,307	.0237
Flander's Bay & Schoodic C.S.D.				
Franklin	72,165	.0186	95,175	.0135
Gouldsboro	161,918	.0133	298,597	.0131
Sorrento	44,090	.0104	86,940	.0127
Steuben	129,447	.0269	126,900	.0135
Sullivan	99,346	.0228	101,925	.0135
Winter Harbor	79,266	.0120	147,825	.0135
Great Salt Bay C.S.D.*				
Damariscotta	161,389	.0101	319,442	.0121
Newcastle	174,109	.0166	266,041	.0124
Litchfield-Sab.-Wales C.S.D.*				
Litchfield	187,467	.0215	266,243	.0161
Sabbatus	146,182	.0198	223,568	.0144
Wales	60,588	.0228	107,306	.0171
Maranacook C.S.D. *				
Manchester	317,515	.0244	345,490	.0165
Mount Vernon	102,288	.0175	161,469	.0146
Readfield	279,792	.0254	253,382	.0153
Wayne	115,871	.0164	185,153	.0141

<u>Administrative Unit</u>	<u>1973 School Appropriation</u>	<u>1973 School Tax Rate Based on 1973 Valuation</u>	<u>1977 School Appropriation</u>	<u>1977 School Tax Rate Based on 1977 Valuation</u>
Moosabec C.S.D.				
Beals	\$ 64,270	.0210	\$ 61,632	.0128
Jonesport	98,893	.0148	143,464	.0122
Mt. Desert Regional Dist.*				
Bar Harbor	705,858	.0192	898,133	.0141
Mt. Desert	500,252	.0120	1,016,833	.0130
Southwest Harbor	327,777	.0191	449,863	.0145
Tremont	181,491	.0197	231,854	.0134
So. Aroostook C.S.D.				
Crystal	20,510	.0190	31,050	.0135
Dyer Brook	16,782	.0205	22,950	.0135
Island Falls	88,256	.0175	98,550	.0135
Merrill	15,803	.0214	18,225	.0135
Oakfield	45,496	.0162	60,075	.0135
Smyrna	25,000	.0227	24,300	.0135

* Appropriation includes town schools and Community School District share.

NOTES

This information has been prepared from information submitted on reports from local administrative units.

The cents have been dropped from the 1977 School Appropriations; therefore, the district totals may not add up correctly in all cases.

State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
Augusta 04333

October 14, 1977

Following is the text of L. D. 270, An Act to Repeal the State Property Tax, which is the subject of the referendum on December 5, 1977:

(INITIATED BILL) (I.B. 1)

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 270

I. B. 1 House of Representatives, February 9, 1977
Referred to the Committee on Taxation. Sent down for concurrence and 2,000 ordered printed.

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Repeal the State Property Tax.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. 20 MRSA § 3742, 1st and 2nd paragraphs, as enacted by PL 1975, c. 660, § 2, are repealed and the following enacted in their place:

It is the intent of the Legislature to provide at least 50% of the cost of operation of the public schools from General Fund revenue sources.

Sec. 2. 20 MRSA § 3747, sub-§ 8, as last amended by PL 1975, c. 754, § 3, is repealed.

Sec. 3. 36 MRSA § 451, sub-§ 2, as enacted by PL 1975, c. 660, § 5, is repealed.

Sec. 4. 36 MRSA § 452, 2nd ¶, as repealed and replaced by PL 1975, c. 660, § 5, is repealed.

Sec. 5. 36 MRSA § 453, as last amended by PL 1975, c. 754, § 6, is repealed.

Sec. 6. 36 MRSA § 453-A, as enacted by PL 1975, c. 754, § 7, is repealed.

STATEMENT OF FACT

This bill repeals the uniform state property tax and returns to the municipalities the authority to set the property tax rate for public school purposes.

Section 1 repeals the first two paragraphs of the intent section of the School Finance Act and replaces them with a statement which maintains the State's commitment to funding at least 50% of the cost of education.

Section 2 repeals the reference in the School Finance Act to the Legislature annually setting the mill rate for the Uniform Property Tax.

Sections 3 to 6 repeal the provisions of Title 36, Taxation, which apply to the Uniform Property Tax.

9/1/77

EXHIBIT I

State of Maine
DEPARTMENT OF EDUCATIONAL & CULTURAL SERVICES
Augusta 04333

CAPSULE DESCRIPTION OF THE AMENDED "SCHOOL FINANCE ACT OF 1976"

Each year, the Legislature determines a "basic education allocation" which serves as the basis for subsidy reimbursement to each administrative unit. The costs which make up the basic education allocation are:

- In the year immediately prior to distribution of funds:
 - Elementary operating costs.
 - Secondary operating costs.
 - 90% of the costs of special education programs operated by the unit.
 - 90% of the costs of vocational education.
 - 90% of the costs of operating school buses.
 - The costs of school bus purchases.
 - The costs of the insured value factor portion of tuition and costs of approved leases.

- In the year of distribution of funds:
 - 90% of the costs of special education tuition.
 - All debt service on approved school construction.

Each year the Legislature sets a uniform property tax that will produce no more than half of the total basic education costs, the other portion to be financed from state sales and income taxes. (In 1977-78 the uniform tax was set at 11.5 mills or 47.6% of the basic education allocation.)

Additionally, the Legislature appropriates funds for subsidy adjustments (1) for unusual enrollment increases or decreases within units, (2) to compensate for high costs associated with geographic isolation, and (3) to ensure that small administrative units have sufficient funds to operate current programs.

The Legislature also appropriates funds to guarantee each school unit a maximum return of \$115 per pupil when an optional 2 mills are voted by local school units.

If the uniform property tax raised by a unit on its state assessed valuation of property is less than the unit's basic education allocation, the State pays the unit the difference.

If the uniform tax is greater than the unit's allocation, the unit sends the excess to the State.

The uniform tax is made available by municipalities to school officials on a monthly basis, and state aid is paid monthly, except for debt service which is paid the month prior to its due date.

State aid to each unit will range from zero dollars to approximately 90% of the basic operating costs, depending upon the state valuation of the unit.

Average state aid for 1977-78 is 52.4% of the basic education allocation.