Following the Money:
How Maine School Administrative Units have Used Increases in State Education Subsidies

FY2005-FY2008

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INTRODUCTION

With passage of the Essential Programs and Services (EPS) Funding Act in 2004, Maine moved to an adequacy-based funding school system. The EPS Act, together with a successful referendum sponsored by the Maine Municipal Association and the subsequent passage of LD1, ushered in three major changes in Maine's school funding formula: (1) a change in the calculation of the total cost of K-12 education; (2) a change in the state/local cost sharing formula; and (3) a substantial increase in the amount of state funding of local K-12 education. The current study concerns the third change, and examines how the additional state subsidy was used by school districts.

Under the Essential Programs and Services funding model, as in other adequacy-based funding systems, the calculation of the state subsidy for each School Administrative Unit (SAU) is carried out in two phases. First, a total cost of education is calculated according to the cost model outlined in the statute. Second, the total allocation is divided between the state and local shares according to the funding formula. The local share is an amount determined by each district's equalized property valuation and a statewide required property tax rate called the mill rate expectation. The state share that results from subtracting the local share from the total allocation is the state subsidy.

In fiscal year 2006 the state began ramping up toward full implementation of EPS. Upon full implementation, the total state and local allocation will be 100% of the computed adequacy cost with a 55% state share. By fiscal year 2008, the total allocation was 95% of the adequacy cost with a 53.51% state share. During the ramping up period, the total allocation was an annually increasing percentage of the total cost of education. State subsidy peaked in fiscal year 2008, and declined in fiscal years 2009 and 2010 due to lower state tax revenues.

On the premise that Maine's tax structure relied too heavily on local property taxes to fund K-12 local education, one of the expectations from passage of the EPS Act and LD1 was that the state's increased share and amount of education funding would create the potential for districts to reduce their local contribution to education funding, thus reducing the burden on local taxpayers. There was no requirement for districts to apply any increase in state funding toward tax relief. Thus, school districts could use the additional state subsidy for funding their local K-12 school system, to provide local tax relief, or some combination of the two strategies. The purpose of this study was to assess whether districts apportioned their additional state subsidies toward tax relief or increased education spending during the initial years of the EPS funding system; that is, between FY2005 and FY2008. In order to investigate this question, the following research questions were addressed:

1. How much total additional state education subsidy was provided to SAUs for increases in education spending or tax relief?
2. How much of the additional state money was used to increase education spending, and how much was used to reduce local education funding which could in turn be used for local property tax relief?
3. Was the split in the uses of additional state subsidy different for various subgroups by enrollment, governance structure, per-pupil property valuation, and funding as a percentage of EPS?
4. In the case of those SAUs that increased education spending, what percentage of total funds in fiscal years 2005 and 2008 was spent in different expenditure categories and how did the amounts and percentages change?

DATA AND METHODS

General Fund revenue data by source (i.e., state and local) and expenditure data by category for fiscal years 2005 and 2008 were provided by the Maine Department of Education for each Maine SAU, as was the EPS adequacy funding allocation. Federal funds were not included in the analysis. All FY2005 dollar amounts were adjusted for three years of inflation to be comparable to FY2008 dollars. Composite districts were created for SADs whose make up changed between FY2005 and FY2008. Funds available for tax relief were defined as the reduction in local education funding in constant 2008 dollars. Whether the reduction in local education dollars resulted in an actual decrease in property tax

assessments or an increase in municipal spending in areas other than education could not be determined. The study determined state education funds made available for tax relief through reductions in local education funding.

RESULTS

As may be seen in Table 1, between FY2005 and FY2008, the majority of school districts (185 of 278) saw increases in their total state subsidies, after adjusting for inflation. The total increase in state subsidy in those districts that experienced an increase was $137.6 million, compared to a total decrease of $11.2 million in the 92 SAUs experiencing decreases. The net increase of $126.4 million represents a total increase of 16% in education funding provided by the state to all Maine SAUs in FY2008 as compared to FY2005.

Table 1: Change in State Subsidy to Maine SAUs
Fiscal Years 2005 to 2008 *($millions)*

Funding	Number of SAUs	2005	2008	Change
Increased Subsidy	185	$668.4	$806.0	$137.6
Decreased Subsidy	92	$99.5	$88.3	($11.2)
All SAUs	277	$767.9	$894.2	$126.4

During this same time frame, Maine districts decreased their local education funding by a net $52.5 million, as shown in Table 2. This represented a 5% net decrease in the

Table 2: Change in Local Funding of Maine SAUs
Fiscal Years 2005 to 2008 *($millions)*

Funding	Number of SAUs	2005	2008	Change
Increased Local Funding	103	$433.1	$460.9	$27.8
Decreased Local Funding	174	$694.4	$614.1	($80.3)
All SAUs	277	$1,127.5	$1,075.0	($52.5)

funds raised through local taxes. More than three fifths of all SAUs (174 of 278) reduced their taxpayer funded local contribution, by a total of $80.3 million, while the remaining school districts increased the amount of their education budgets funded from local sources

by a total of $27.8 million. The $80.3 million reduction in local funding in those SAUs that reduced the local contribution to education may be viewed as potential tax relief.

Overall, when state and local funding are combined, Maine school districts increased funding by $73.9 million (4%) from fiscal year 2005 to fiscal year 2008, as seen in Table 3.

Table 3: Change in Total State & Local Funding of Maine SAUs
Fiscal Years 2005 to 2008 *($millions)*

Funding	Number of SAUs	2005	2008	Change
Increased State & Local Funding	162	$1,453.0	$1,551.1	$98.1
Decreased State & Local Funding	115	$442.3	$418.1	($24.2)
All SAUs	277	$1,895.4	$1,969.2	$73.9

Turning to the examination of how state subsidy was used by school districts, two-thirds (185) of all SAUs, containing more than 85% of all students, received real increases in state subsidy. The amount of increase in subsidy used to increase education funding and the amount used to decrease the local burden is listed in Table 4. Of the $137.6 increase

Table 4: Changes in Funding and Use or Replacement of State Subsidy
Fiscal Years 2005 to 2008 *($millions)*

Funding Pattern	Number of SAUs	Three-Year Funding Change			Use (Replacement) of State Subsidy			
		State Subsidy	Local Funding	State & Local Funding	Increase (Decrease) School Funding		Decrease (Increase) Local Funding	
Subsidy Increase	185	137.6	(54.1)	83.4	75.1	55%	62.5	45%
Subsidy Decrease	92	(11.2)	1.6	(9.6)	(6.4)	57%	(4.8)	43%
Total	277	126.4	(52.5)	73.9	68.7	54%	57.7	46%

in subsidy to SAUs receiving increased subsidy, $75.1 million or 55% was used to increase school funding and the remaining $62.5 million or 45% was used to reduce local funding and was available for property tax relief by municipal governments. Of the $11.2 million subsidy decrease in SAUs receiving decreased subsidy, 57% involved decreases in school funding, and 43% was replaced with increased local finding. The distribution of use of state subsidy for each SAU appears in Appendix A.

What are some of the characteristics of school districts that received increases in state subsidy? In SAUs receiving increased subsidy, those increases were used differently by SAUs of different sizes. As shown in Table 5, SAUs with school enrollments less than 1,200 tended to split increases in state subsidy evenly between increased school funding and decreased local funding. The distribution begins to shift for school districts having enrollments of 1,200 – 2,500, and SAUs with at least 2,500 students used more of the increased subsidy to increase school funding, 65%, and less to reduce local funding, 35%.

As shown in Table 6, Maine SAUs of all governance types used their additional state subsidy similarly, including independent municipal school departments; school unions, and School Administrative Districts (SADs). The exception was Community School Districts (CSDs), where approximately two-thirds of increases in state subsidy remained in decreases in local funding.

Table 5: Use of State Subsidy Increases By Enrollment
Fiscal Years 2005 to 2008 ($millions)

Enrollment	Number of SAUs	State Subsidy Increase	Use of State Subsidy Increase			
			Increase School Funding		Decrease Local Funding	
below 250	67	4.0	2.0	50%	2.0	50%
250 to 1,199	68	31.9	15.8	50%	16.0	50%
1,200 to 2,499	29	43.9	19.5	44%	24.4	56%
2,500 or more	21	57.8	37.8	65%	20.1	35%
Total	185	137.6	75.1	55%	62.5	45%

Table 6: Use of State Subsidy Increases By Governance
Fiscal Years 2005 to 2008 ($millions)

Governance	Number of SAUs	State Subsidy Increase	Use of State Subsidy Increase			
			Increase School Funding		Decrease Local Funding	
Municipality	45	58.7	32.5	55%	26.1	45%
SAD	60	60.6	33.3	55%	27.3	45%
CSD	11	3.8	1.4	37%	2.4	63%
School Union	69	14.6	7.9	54%	6.7	46%
Total	185	137.6	75.1	55%	62.5	45%

In the case of local property wealth, wealthier SAUs, in terms of equalized per-pupil property valuation, spent a higher percentage of their state subsidy increases on schools, and less reducing the local taxpayer burden, as shown in Table 7. That is to say, SAUs with per-pupil valuations less than $600,000 per pupil split increases in state subsidy relatively evenly between increased school funding and decreased local funding. As a group, SAUs with higher per-pupil valuations used two-thirds of the increases in state subsidy for increased school funding.

Table 7: Use of State Subsidy Increases By Local Property Wealth Fiscal Years 2005 to 2008 ($millions)

Per-Pupil Valuation	Number of SAUs	State Subsidy Increase	Use of State Subsidy Increase			
			Increase School Funding		Decrease Local Funding	
Below $370,000	59	41.6	21.7	52%	20.0	48%
$370,000 to $599,999	54	67.4	35.8	53%	31.5	47%
$600,000 to $1,199,999	33	21.5	13.1	61%	8.4	39%
$1,200,000 or Above	39	7.1	4.5	63%	2.6	37%
Total	185	137.6	75.1	55%	62.5	45%

Table 8 shows that SAUs spending more as a percentage of their adequate level of funding according to the EPS model of education cost also spent a higher percentage of their state subsidy increases on school funding as opposed to reducing local funding. SAUs spending 10% or more above EPS allocations retained two-thirds of increases in state subsidy for school funding.

Table 8: Use of State Subsidy Increases By Percentage of EPS Funding Adequacy Fiscal Years 2005 to 2008 ($millions)

State & Local Funding	Number of SAUs	State Subsidy Increase	Use of State Subsidy Increase			
			Increase School Funding		Decrease Local Funding	
Below 100% EPS	30	27.8	15.5	56%	12.3	44%
100% to 110% EPS	74	76.3	38.4	50%	37.9	50%
110% EPS or more	81	33.5	21.2	63%	12.3	37%
Total	185	137.6	75.1	55%	62.5	45%

Turning to how the increases in school funding were used by SAUs, Table 9 reports expenditures by 11 categories. The largest increases in expenditures were found to be in student and staff support and special education instruction. The largest decrease, on an inflation adjusted basis, was in regular instruction. There were also reported decreases in system administration. A chart describing the type of expenditures in each category appears in Appendix B.

Table 9: Education Spending by Category
Fiscal Years 2005 and 2008 *($millions)*

Expenditure Category	2005	2008	Change	Percent Change
Regular Instruction	860.0	826.6	(33.4)	-4%
Special Education Instruction	265.1	299.6	34.5	13%
CTE Instruction	37.9	42.6	4.7	13%
Other Instruction	38.6	60.5	21.9	57%
Student & Staff Support	115.6	154.5	39.0	34%
System Administration	75.9	69.3	(6.6)	-9%
School Administration	103.6	107.1	3.5	3%
Facilities Operation & Maintenance	226.2	240.4	14.2	6%
Transportation	105.8	109.2	3.3	3%
Debt Service	121.7	117.4	(4.4)	-4%
All Other	8.9	10.5	1.6	18%
Total	1,959.4	2,037.7	78.3	4%

Some of these changes may reflect differences in reporting for the two fiscal years, during which a new accounting handbook, a model chart of accounts, and a state education financial data system was implemented. Also new statutory requirements required that budget comparisons with the EPS cost model be provided to voters by these eleven categories. Specifically, some of the costs of classroom computers may have been included in instruction in 2005 and student and staff support in 2008, and some curriculum coordinator and related costs may have been included in system administration in 2005 and student and staff support in 2008.

Table 10 provides expenditures in the same categories as a percentage of the total. Again, there was a decrease in regular education expenditures, and increases in special education, student and staff, and other types of instruction.

Table 10: Education Spending by Category as Percent of Total Fiscal Years 2005 and 2008 *($millions)*

Expenditure Category	Percent of Total 2005	Percent of Total 2008	Change in % of Total
Regular Instruction	43.9%	40.6%	-3.3%
Special Education Instruction	13.5%	14.7%	1.2%
CTE Instruction	1.9%	2.1%	0.2%
Other Instruction	2.0%	3.0%	1.0%
Student & Staff Support	5.9%	7.6%	1.7%
System Administration	3.9%	3.4%	-0.5%
School Administration	5.3%	5.3%	0.0%
Facilities Operation & Maintenance	11.5%	11.8%	0.3%
Transportation	5.4%	5.4%	0.0%
Debt Service	6.2%	5.8%	-0.4%
All Other	0.5%	0.5%	0.1%
Total	100.0%	100.0%	0.0%

Table 11 presents similar information groups into with broader categories used by the federal government. The last column on the right indicates, for SAUs that increased school funding and had an increase in state subsidy, 42% of the additional funding was devoted to instruction. The breakdown for each SAU appears in Appendix C.

Table 11: Increase in Education Spending by Category for SAUs with Increased State Subsidy and Increased Total State & Local Funding *($millions)*

Expenditure Type	Increase in Spending, FY05 to FY08	Percent of Total Increase
Instruction (Regular, Special, CTE, & Other)	$ 34.9	42%
Administration, Support, and Operation	$ 39.8	48%
Transportation, Debt Service, Nutrition, and Other	$ 8.5	10%
Total	$ 83.3	100%

DISCUSSION

The analysis from this study revealed there was a net increase of $126.4 million in State subsidy in FY2008, as compared to FY2005, adjusted for inflation. Approximately 67% (n=185) of all SAUs received increases in subsidy. Overall, SAUs used 55% of the increases in subsidy to increase local school funding, and 45 % to decrease local funding of education. This overall pattern of distribution of increases in state subsidy did vary somewhat by SAU size, type, per-pupil valuation, and expenditure levels relative to EPS.

In terms of how the increases in local school funding was used, the percent spent on Regular Instruction and Administrators decreased between FY2005 and FY2008, while the percent spent on Special Education, Student and Staff Support, and Other Instruction increased over the same time period. Unfortunately, because of changes in reporting requirements it is not possible at this time to determine how much of these changes represent real changes in expenditures or changes in reporting and expenditures. In future years these types of changes may be more discernable.

Appendix A: Use or Replacement of State Subsidy by SAU, Fiscal Years 2005 to 2008

SAU Name	Change in Subsidy 2005 to 2008	Use (Replacement) of State Subsidy Change		State Subsidy FY08	Total State and Local Funding FY08	% of EPS
		Increase (Decrease) School Funding	Decrease (Increase) Local Funding			
State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
ACTON	(120,328)	0%	100%	514,449	4,888,505	126%
AIRLINE CSD	112,426	17%	83%	245,581	717,360	111%
ALEXANDER	45,710	51%	49%	454,560	742,471	103%
ALNA	(9,597)	100%	0%	307,418	830,363	97%
ALTON	(75,913)	100%	0%	792,327	1,154,498	108%
APPLETON	(19,788)	0%	100%	617,928	1,473,461	128%
ARROWSIC	(1,521)	100%	0%	18,631	427,503	96%
ARUNDEL	540,045	74%	26%	2,794,674	5,965,271	107%
AUBURN	1,672,576	9%	91%	17,561,354	31,452,944	101%
AUGUSTA	3,404,405	28%	72%	14,019,082	23,933,892	100%
BAILEYVILLE	194,697	0%	100%	284,668	3,062,932	125%
BANCROFT	5,146	0%	100%	42,880	122,400	137%
BANGOR	3,995,456	30%	70%	16,828,579	36,000,759	107%
BAR HARBOR	246,099	100%	0%	382,163	4,609,319	141%
BARING PLT.	70,633	100%	0%	216,712	336,320	103%
BATH	787,816	0%	100%	6,301,227	13,408,318	104%
BEALS	(13,434)	100%	0%	180,232	481,042	125%
BEAVER COVE	972	100%	0%	2,534	149,813	208%
BEDDINGTON	(138)	100%	0%	643	30,470	105%
BIDDEFORD	1,795,626	100%	0%	10,817,985	27,518,923	96%
BLUE HILL	76,608	100%	0%	236,918	3,931,760	133%
BOOTHBAY-BBAY HBR CSD	570,155	6%	94%	826,734	7,795,781	126%
BOWERBANK	(1,601)	100%	0%	586	35,634	90%
BRADLEY	217,367	56%	44%	1,130,260	1,927,416	112%
BREMEN	27,577	100%	0%	48,918	359,679	98%
BREWER	1,670,565	0%	100%	7,113,888	11,974,278	98%
BRIDGEWATER	(59,883)	100%	0%	305,904	512,488	106%
BRISTOL	248,968	100%	0%	367,536	4,191,532	124%
BROOKLIN	(6,958)	0%	100%	144,321	1,711,848	143%
BROOKSVILLE	125,327	100%	0%	164,694	1,602,100	145%
BRUNSWICK	4,235,157	67%	33%	14,210,288	29,116,513	102%
BUCKSPORT	289,842	0%	100%	3,820,043	9,131,727	111%
CALAIS	666,824	0%	100%	4,595,117	5,744,605	100%
CAPE ELIZABETH	757,812	37%	63%	2,836,183	16,773,087	110%
CARIBOU	1,809,165	88%	12%	9,836,579	12,901,426	103%
CARRABASSETT VAL	32,338	100%	0%	52,809	851,292	134%
CARROLL PLT.	(16,069)	74%	26%	21,612	107,916	91%
CASTINE	55,454	100%	0%	80,136	1,059,688	146%
CASWELL	(4,111)	100%	0%	329,833	454,004	97%
CHARLOTTE	81,181	86%	14%	440,864	718,622	119%
CHELSEA	254,910	50%	50%	2,748,875	4,288,720	115%
CHINA	805,692	23%	77%	4,926,468	7,658,539	105%
COOPER	47,746	33%	67%	128,298	271,629	89%
COPLIN PLT.	17,015	100%	0%	22,955	212,740	101%
CRANBERRY ISLES	598	100%	0%	7,003	322,883	158%
CRAWFORD	17,166	100%	0%	70,489	149,844	94%

SAU Name	Change in Subsidy 2005 to 2008	Use (Replacement) of State Subsidy Change		State Subsidy FY08	Total State and Local Funding FY08	% of EPS
		Increase (Decrease) School Funding	Decrease (Increase) Local Funding			
State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
DALLAS PLT.	19,743	100%	0%	31,260	439,273	152%
DAMARISCOTTA	26,564	100%	0%	133,458	1,054,914	93%
DAYTON	668,487	100%	0%	2,140,273	4,040,154	113%
DEBLOIS	(1,946)	100%	0%	2,116	77,116	121%
DEDHAM	69,508	100%	0%	700,813	2,607,572	118%
DEER ISLE-STONINGTON CSD	26,995	100%	0%	980,756	5,919,177	134%
DENNYSVILLE	94,562	67%	33%	380,908	548,945	101%
DRESDEN	224,942	0%	100%	1,491,966	2,509,175	109%
DREW PLT.	(8,747)	100%	0%	8,410	44,997	94%
DURHAM	226,093	0%	100%	2,665,942	5,027,842	101%
EAST MILLINOCKET	415,108	0%	100%	742,746	3,121,263	135%
EAST RANGE CSD	101,728	0%	100%	273,915	381,771	95%
EASTON	38,906	0%	100%	877,594	2,786,252	157%
EASTPORT	(214,902)	100%	0%	1,094,389	1,981,650	123%
EDGECOMB	(39,227)	44%	56%	675,608	2,381,113	121%
ELLSWORTH	(292,106)	0%	100%	4,040,971	11,272,944	111%
FALMOUTH	1,926,070	51%	49%	6,286,565	24,225,686	120%
FAYETTE	37,590	100%	0%	701,155	1,743,211	109%
FIVE TOWN CSD	(719,615)	0%	100%	2,409,436	10,643,506	119%
FLANDERS BAY CSD	90,482	0%	100%	648,422	2,909,720	122%
FRANKLIN	(90,097)	100%	0%	617,839	916,776	77%
FREEPORT	136,236	100%	0%	1,422,018	13,351,771	114%
FRENCHBORO	5,507	100%	0%	14,352	142,455	162%
GEORGETOWN	240,706	0%	100%	378,519	1,599,743	111%
GILEAD	68,825	20%	80%	98,851	285,284	84%
GLENBURN	515,896	100%	0%	4,215,432	7,008,779	116%
GORHAM	2,845,898	40%	60%	15,665,894	27,473,276	107%
GR LAKE STR PLT.	3,651	100%	0%	6,306	84,297	97%
GRAND ISLE	16,495	52%	48%	313,812	420,204	89%
GREAT SALT BAY CSD	(218,439)	43%	57%	488,342	4,032,705	114%
GREENBUSH	(40,241)	100%	0%	1,722,929	2,362,583	110%
GREENVILLE	(256,872)	100%	0%	360,379	2,490,524	123%
HANCOCK	(184,188)	87%	13%	662,734	2,807,430	107%
HANOVER	(4,256)	81%	19%	133,907	332,009	93%
HARMONY	86,527	18%	82%	723,883	1,131,174	106%
HERMON	1,110,495	0%	100%	5,038,786	7,987,999	103%
HERSEY	(856)	100%	0%	1,175	66,434	177%
HIGHLAND PLT.	(13,287)	0%	100%	1,709	85,471	177%
HOPE	(26,358)	0%	100%	484,927	1,577,883	126%
ISLE AU HAUT	(10,616)	0%	100%	2,303	224,404	217%
ISLESBORO	21,190	100%	0%	86,688	1,496,392	182%
JAY	(182,170)	100%	0%	1,046,200	9,357,025	122%
JEFFERSON	(30,684)	78%	22%	1,097,465	3,782,028	116%
JONESBORO	(83,142)	100%	0%	339,627	829,734	114%
JONESPORT	(281,148)	100%	0%	290,652	900,639	132%
KITTERY	(126,097)	0%	100%	1,055,201	13,011,716	122%
LAKEVIEW PLT	(1,181)	100%	0%	693	21,550	137%

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State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
LAKEVILLE	15,047	15%	85%	17,547	104,531	94%
LAMOINE	(45,204)	100%	0%	429,716	1,958,135	106%
LEWISTON	6,753,384	76%	24%	29,459,888	43,959,332	96%
LIMESTONE	31,827	100%	0%	2,320,335	2,916,770	102%
LINCOLN PLT.	(22,477)	100%	0%	548	9,548	47%
LINCOLNVILLE	274,537	100%	0%	623,683	2,681,580	112%
LISBON	2,156,183	42%	58%	9,392,077	14,093,213	104%
LITCHFIELD	(77,594)	100%	0%	2,794,892	4,594,175	112%
LONG ISLAND	4,562	0%	100%	16,122	379,718	157%
MACHIAS	12,862	100%	0%	1,337,630	2,795,082	129%
MACWAHOC PLT.	(1,191)	100%	0%	36,267	91,768	95%
MADAWASKA	1,045,421	31%	69%	3,159,835	7,539,709	124%
MAGALLOWAY PLT.	(4,254)	0%	100%	556	77,322	353%
MANCHESTER	(40,784)	100%	0%	768,521	1,807,423	114%
MARANACOOK CSD	353,227	35%	65%	4,362,718	9,137,284	115%
MARIAVILLE	(11,997)	0%	100%	257,578	777,617	114%
MARSHFIELD	22,992	0%	100%	281,478	611,819	116%
MECHANIC FALLS	224,172	0%	100%	3,108,355	4,460,022	106%
MEDDYBEMPS	(23,139)	100%	0%	13,848	141,444	96%
MEDFORD	(59,809)	69%	31%	136,348	291,192	87%
MEDWAY	11,929	100%	0%	1,153,521	2,121,984	129%
MILFORD	(125,127)	100%	0%	2,709,000	4,258,773	109%
MILLINOCKET	(363,389)	100%	0%	2,808,269	6,304,780	119%
MINOT	308,565	100%	0%	2,127,424	3,752,565	112%
MONHEGAN PLT	(9,071)	37%	63%	1,278	121,782	149%
MONMOUTH	586,532	71%	29%	4,439,180	7,047,562	103%
MOOSABEC CSD	(68,961)	100%	0%	301,836	865,275	109%
MORO PLT.	(1,358)	100%	0%	517	29,012	172%
MOUNT DESERT	152,104	0%	100%	208,186	2,387,725	183%
MOUNT VERNON	(70,422)	0%	100%	355,829	1,019,600	108%
MSAD 1, PRESQUE ISLE	2,709,768	71%	29%	14,413,049	20,276,230	103%
MSAD 3, THORNDIKE	1,043,544	100%	0%	9,828,916	15,520,978	107%
MSAD 4, GUILFORD	104,522	37%	63%	3,890,320	6,314,660	97%
MSAD 5, ROCKLAND	373,008	100%	0%	3,756,450	14,451,552	115%
MSAD 6, BUXTON	3,793,443	4%	96%	19,700,258	34,724,693	94%
MSAD 7, NORTH HAVEN	26,833	0%	100%	107,932	1,470,940	208%
MSAD 8, VINALHAVEN	(111,112)	100%	0%	932,909	2,930,208	110%
MSAD 9, FARMINGTON	1,873,024	41%	59%	14,542,621	22,420,336	102%
MSAD 10, ALLAGASH	(2,633)	0%	100%	5,646	183,596	108%
MSAD 11, GARDINER	1,287,380	48%	52%	13,110,110	19,263,698	103%
MSAD 12, JACKMAN	249,260	51%	49%	939,913	2,012,547	124%
MSAD 13 and Caratunk Composite	335,523	52%	48%	1,553,517	2,879,523	118%
MSAD 14, DANFORTH	(487)	100%	0%	844,362	1,268,024	96%
MSAD 15, GRAY	1,557,018	64%	36%	9,106,569	18,472,633	103%
MSAD 16, HALLOWELL	1,877,220	41%	59%	5,420,003	8,591,620	108%
MSAD 17, NORWAY	1,988,995	98%	2%	19,432,851	33,714,192	98%
MSAD 18, VERONA	49,334	38%	62%	765,210	1,462,166	103%

SAU Name	Change in Subsidy 2005 to 2008	Use (Replacement) of State Subsidy Change		State Subsidy FY08	Total State and Local Funding FY08	% of EPS
		Increase (Decrease) School Funding	Decrease (Increase) Local Funding			
State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
MSAD 19, LUBEC	(140,657)	100%	0%	727,870	1,893,717	122%
MSAD 20, FT FAIRFIELD	(159,002)	100%	0%	3,661,510	5,463,077	111%
MSAD 21 and Peru Composite	1,213,584	99%	1%	6,788,200	10,152,315	112%
MSAD 22, HAMPDEN	2,658,246	62%	38%	13,834,453	21,367,053	106%
MSAD 23, CARMEL	432,405	97%	3%	5,222,653	7,269,697	101%
MSAD 24, VAN BUREN	80,391	0%	100%	3,257,430	3,876,438	96%
MSAD 25, SHERMAN	565,357	100%	0%	2,358,516	3,788,530	108%
MSAD 26, EASTBROOK	32,778	0%	100%	383,847	1,036,346	107%
MSAD 27, FT KENT	785,359	16%	84%	6,682,886	9,525,970	101%
MSAD 28, CAMDEN	(81,926)	100%	0%	900,682	9,720,457	134%
MSAD 29, HOULTON	849,897	74%	26%	8,033,804	10,598,731	102%
MSAD 30, LEE	190,795	0%	100%	2,212,823	3,154,877	109%
MSAD 31, HOWLAND	(136,409)	42%	58%	3,089,745	6,007,873	121%
MSAD 32, ASHLAND	44,078	0%	100%	1,619,251	2,962,796	108%
MSAD 33, ST AGATHA	620,546	18%	82%	2,371,618	3,018,154	96%
MSAD 34, BELFAST	520,236	100%	0%	8,324,255	20,869,828	114%
MSAD 35, ELIOT	1,966,713	98%	2%	12,499,937	24,330,143	103%
MSAD 36, LIVERMORE FALLS	1,268,810	26%	74%	5,703,856	8,496,886	103%
MSAD 37, HARRINGTON	(420,808)	54%	46%	2,792,130	7,563,096	121%
MSAD 38, DIXMONT	117,291	100%	0%	2,216,717	3,104,611	100%
MSAD 39, BUCKFIELD	105,574	100%	0%	3,990,764	6,401,983	110%
MSAD 40, WALDOBORO	(22,083)	0%	100%	8,879,538	19,772,789	110%
MSAD 41, MILO	572,853	79%	21%	4,643,748	6,417,807	107%
MSAD 42, MARS HILL	132,994	100%	0%	2,534,503	3,445,934	108%
MSAD 43, MEXICO	1,120,139	0%	100%	6,222,592	13,706,765	107%
MSAD 44, BETHEL	47,544	0%	100%	2,670,743	8,205,383	109%
MSAD 45, WASHBURN	339,873	100%	0%	2,468,121	3,825,843	118%
MSAD 46, DEXTER	386,544	62%	38%	6,265,825	8,562,944	100%
MSAD 47 and Rome Composite	1,457,844	92%	8%	12,523,375	24,246,425	109%
MSAD 48, NEWPORT	842,459	0%	100%	11,742,137	16,607,525	96%
MSAD 49, FAIRFIELD	2,876,851	22%	78%	16,274,340	21,901,031	101%
MSAD 50, THOMASTON	(108,927)	0%	100%	1,955,371	11,292,552	134%
MSAD 51 and Chebeague Composite	3,314,236	10%	90%	9,781,743	24,186,664	116%
MSAD 52, TURNER	1,640,485	0%	100%	13,599,284	20,871,302	105%
MSAD 53, PITTSFIELD	1,224,033	0%	100%	6,793,278	9,743,070	103%
MSAD 54, SKOWHEGAN	4,221,092	54%	46%	15,274,297	29,559,067	110%
MSAD 55, PORTER	467,181	100%	0%	6,360,497	12,608,594	111%
MSAD 56, SEARSPORT	347,488	85%	15%	4,502,932	9,455,002	119%
MSAD 57, WATERBORO	3,664,161	98%	2%	16,056,620	33,127,373	100%
MSAD 58, KINGFIELD	288,409	0%	100%	3,951,950	6,868,772	108%
MSAD 59, MADISON	520,461	74%	26%	5,226,511	10,569,002	117%
MSAD 60, BERWICK	41,114	100%	0%	18,350,452	30,817,959	102%
MSAD 61, BRIDGTON	(2,001,325)	11%	89%	5,530,423	24,873,943	121%
MSAD 62, POWNAL	146,374	55%	45%	596,825	2,008,664	109%
MSAD 63, EDDINGTON	1,157,162	21%	79%	5,201,155	8,719,538	105%
MSAD 64, CORINTH	811,618	64%	36%	6,929,685	9,595,234	98%

SAU Name	Change in Subsidy 2005 to 2008	Use (Replacement) of State Subsidy Change		State Subsidy FY08	Total State and Local Funding FY08	% of EPS
		Increase (Decrease) School Funding	Decrease (Increase) Local Funding			
State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
MSAD 65, MATINICUS IS PLT	615	100%	0%	7,209	102,867	165%
MSAD 67, LINCOLN	996,564	33%	67%	6,521,390	10,616,878	114%
MSAD 68, DOVER-FOXCROFT	1,345,381	84%	16%	5,996,955	9,125,284	100%
MSAD 70, HODGDON	209,184	100%	0%	3,650,927	5,757,303	114%
MSAD 71, KENNEBUNK	1,025,670	100%	0%	3,995,976	27,333,261	113%
MSAD 72, FRYEBURG	(480,364)	0%	100%	5,202,676	15,257,241	115%
MSAD 74, ANSON	1,051,821	93%	7%	5,191,698	8,269,949	104%
MSAD 75, TOPSHAM	1,552,971	100%	0%	16,540,569	34,768,839	111%
MSAD 76, SWAN'S ISLAND	42,329	100%	0%	58,419	892,120	189%
MSAD 77 and composite districts	(505,300)	99%	1%	2,253,445	4,320,115	110%
MT DESERT CSD	291,988	100%	0%	462,732	5,882,901	141%
NASHVILLE PLT.	(1,527)	100%	0%	3,003	70,549	95%
NEW SWEDEN	42,741	0%	100%	694,497	872,313	108%
NEWCASTLE	44,625	0%	100%	273,154	902,811	74%
NOBLEBORO	(217,044)	100%	0%	605,479	2,588,296	111%
NORTHFIELD	28,898	100%	0%	31,866	166,690	99%
OAK HILL CSD	315,418	100%	0%	2,974,605	5,700,603	127%
OLD ORCHARD BCH.	(68,819)	100%	0%	1,131,541	9,473,320	110%
OLD TOWN	1,495,577	17%	83%	6,007,855	9,877,264	105%
ORIENT	(2,013)	100%	0%	3,299	84,663	97%
ORLAND	(164,135)	37%	63%	948,263	2,845,971	117%
ORONO	244,130	100%	0%	2,531,806	6,672,878	125%
ORRINGTON	515,196	28%	72%	3,090,519	5,744,270	108%
OTIS	1,496	0%	100%	74,541	725,136	105%
PALERMO	36,154	0%	100%	950,419	1,963,708	103%
PEMBROKE	108,872	52%	48%	885,226	1,521,046	114%
PENINSULA CSD	(11,794)	100%	0%	205,252	1,879,545	117%
PENOBSCOT	(24,330)	100%	0%	133,973	1,318,785	133%
PERRY	(24,163)	100%	0%	670,843	1,240,088	107%
PHIPPSBURG	132,414	0%	100%	496,730	3,171,276	108%
PLEASANT RDGE PLT	(2,336)	0%	100%	944	151,370	357%
POLAND	(667,032)	99%	1%	4,101,575	9,851,747	115%
PORTLAND	1,308,478	100%	0%	12,336,763	77,284,244	114%
PRINCETON	9,848	100%	0%	1,039,013	1,521,547	109%
RANGELEY	43,561	100%	0%	96,049	1,959,850	150%
RANGELEY PLT.	14,991	100%	0%	25,908	267,150	179%
RAYMOND	(379,780)	55%	45%	1,345,507	8,426,957	108%
READFIELD	106,699	0%	100%	995,754	1,838,365	105%
REED PLT.	7,062	100%	0%	151,238	264,271	123%
RICHMOND	571,351	63%	37%	3,307,208	5,194,654	103%
ROBBINSTON	(34,860)	100%	0%	431,873	706,873	105%
ROQUE BLUFFS	24,985	0%	100%	32,952	255,416	105%
SABATTUS	725,830	100%	0%	3,985,443	5,713,533	109%
SACO	1,404,038	100%	0%	9,709,549	24,833,669	103%
SANDY RIVER PLT.	(11,127)	36%	64%	3,187	79,678	102%
SANFORD	3,676,337	91%	9%	20,303,082	30,705,210	97%
SCARBOROUGH	1,289,616	100%	0%	6,568,488	32,584,424	112%

SAU Name	Change in Subsidy 2005 to 2008	Use (Replacement) of State Subsidy Change		State Subsidy FY08	Total State and Local Funding FY08	% of EPS
		Increase (Decrease) School Funding	Decrease (Increase) Local Funding			
State Total	**$126,356,461**	**54%**	**46%**	**$894,248,839**	**$1,969,222,019**	**109%**
SCHOODIC CSD	49,573	0%	100%	595,388	1,281,087	96%
SEBOEIS PT	(977)	57%	43%	2,864	44,334	110%
SEDGWICK	(270,937)	100%	0%	317,402	1,613,776	106%
SHIRLEY	(2,591)	0%	100%	4,629	212,830	141%
SO AROOSTOOK CSD	292,614	100%	0%	2,289,516	4,282,275	124%
SOMERVILLE	47,771	82%	18%	349,690	804,679	121%
SOUTH BRISTOL	99,481	100%	0%	132,755	1,494,986	148%
SOUTH PORTLAND	(259,038)	100%	0%	4,755,067	34,977,838	119%
SOUTHPORT	34,937	27%	73%	58,058	867,295	167%
SOUTHWEST HARBOR	195,015	0%	100%	262,344	2,626,578	161%
STEUBEN	(127,485)	0%	100%	288,425	1,127,129	133%
STOCKHOLM	47,711	0%	100%	203,467	293,863	96%
SURRY	21,694	100%	0%	298,280	2,309,140	118%
TALMADGE	(3,148)	0%	100%	35,619	104,759	132%
THE FORKS	(369)	100%	0%	726	58,288	160%
TREMONT	105,785	100%	0%	154,724	2,107,607	178%
TRENTON	(41,961)	100%	0%	510,409	2,782,142	129%
UPTON	12,140	0%	100%	17,066	81,119	97%
VANCEBORO	104,528	63%	37%	255,480	317,604	121%
VASSALBORO	338,580	82%	18%	4,706,627	6,847,516	102%
VEAZIE	136,606	100%	0%	1,092,465	3,740,135	133%
WAITE	(14,861)	100%	0%	119,851	189,456	100%
WALES	107,222	100%	0%	1,316,961	2,034,224	115%
WATERVILLE	2,926,937	56%	44%	11,641,637	17,605,500	104%
WAYNE	(115,758)	100%	0%	120,864	711,073	113%
WELLS-OGUNQUIT CSD	1,560,466	19%	81%	2,032,706	18,179,037	130%
WESLEY	(47,238)	100%	0%	25,378	163,206	110%
WEST BATH	(55,031)	0%	100%	399,832	2,727,077	107%
WESTBROOK	2,460,482	100%	0%	11,926,240	27,335,817	111%
WESTMANLAND	169	0%	100%	794	24,400	79%
WESTPORT	13,116	0%	100%	124,233	892,961	96%
WHITEFIELD	(100,890)	100%	0%	1,979,826	3,381,933	108%
WHITNEYVILLE	40,836	0%	100%	211,929	299,857	102%
WILLIMANTIC	(2,434)	0%	100%	4,127	137,026	115%
WINDHAM	4,833,762	45%	55%	14,289,886	26,320,907	101%
WINDSOR	585,490	78%	22%	3,236,187	4,611,284	107%
WINSLOW	1,149,082	12%	88%	7,849,075	12,065,842	105%
WINTHROP	126,313	0%	100%	5,041,367	9,514,558	110%
WISCASSET	780,098	0%	100%	2,872,130	7,119,650	123%
WOODLAND	(133,051)	100%	0%	1,057,105	1,380,745	96%
WOODVILLE	(20,523)	100%	0%	219,726	332,336	99%
WOOLWICH	(158,047)	100%	0%	1,704,427	4,255,990	107%
YARMOUTH	1,059,378	0%	100%	2,067,044	16,475,744	128%
YORK	1,583,988	100%	0%	2,256,341	22,208,514	122%

GENERAL FUND -- KINDERGARTEN THROUGH GRADE TWELVE

(http://www.maine.gov/education/data/handbook/medmsfinsystupgrade2011.htm; downloaded March 8, 2010)

Budget Category 20-A MRSA Sec. 1485	From Model Chart of Accounts
Regular Instruction:	22. Regular Instruction Programs 12. K-2 Instruction Programs 19. Other Instructional Programs *Alternative Education* *English as a 2nd Language* *Gifted and Talented*
Special Education Instruction:	26. Special Education Programs and Administration
CTE Instruction:	2. Career and Technical Education *Career and Technical Education Student Support Services* *Career and Technical Education Instruction*** ***includes tuition and/or assessments paid to Centers and/or Regions* *Career and Technical Education Operation & Maintenance of Plan* *Career and Technical Education School Administration*
Other instruction (including summer school and extracurricular instruction):	3. Co-curricular 6. Extra-curricular 19. Other Instructional Programs *Summer School* 21. Post Secondary Enrollment
Student and staff support:	*Student Support Services* 7. Guidance Services 8. Health Services 11. Instructional Technology 20. Other Student Support Services *Staff Support Services* 9. Improvement of Instruction 10. Instructional Staff Training 13. Library Services 28. Student Assessment
System administration:	29. System Administration
School administration:	23. School Administration
Transportation and buses:	30. Transportation
Facilities maintenance:	18. Operation & Maintenance of Plant *Maintenance/Custodial* *Capital Enhancement & Improvement* *Capital Renewal & Renovation*
Debt services and other commitments:	5. Debt Service Payments
All other expenditures, including school lunch:	24. Food Service Transfer 24. School Nutrition Expenditures (Local Only) 4. Community Service 17. Non Public School Services

Appendix C: Changes in Expenditure by SAU, FY05 to FY08

SAU	Total Expenditure				Increase (Decrease) in Spending by Category			% of Total Spending Used for Instruction FY2008
	FY2005	FY2008	Change	% Change	Instruction (Regular, Special Ed, CTE, & Other)	Admin., Support, & Operations	Transp., Debt Service, and Other Spending	
State Totals	**$1,959,360,110**	**$2,037,700,445**	**$78,340,335**	**4%**	**$27,774,632**	**$50,032,977**	**$532,725**	**60%**
ACTON	5,123,618	4,998,138	(125,480)	-2%	(4,324)	100,238	(221,394)	68%
AIRLINE CSD	711,711	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ALEXANDER	724,735	871,006	146,271	20%	70,244	66,233	9,793	64%
ALNA	913,465	979,156	65,691	7%	67,390	(3,360)	1,662	91%
ALTON	1,295,207	1,098,795	(196,413)	-15%	(90,006)	33,101	(139,508)	69%
APPLETON	1,446,988	1,444,389	(2,599)	0%	(49,157)	39,904	6,654	61%
ARROWSIC	637,997	496,215	(141,782)	-22%	(144,105)	3,128	(805)	92%
ARUNDEL	5,472,199	5,893,282	421,083	8%	235,698	210,211	(24,826)	80%
AUBURN	32,287,547	33,104,386	816,839	3%	224,118	(164,649)	757,369	63%
AUGUSTA	23,110,340	24,752,107	1,641,767	7%	(44,530)	(759,170)	2,445,467	57%
BAILEYVILLE	3,342,083	2,926,466	(415,616)	-12%	(180,506)	(97,189)	(137,921)	49%
BANCROFT	134,455	112,704	(21,751)	-16%	(20,511)	223	(1,463)	84%
BANGOR	36,152,397	36,792,610	640,213	2%	(5,071)	377,214	268,070	64%
BAR HARBOR	4,671,129	4,535,379	(135,750)	-3%	161,770	(105,269)	(192,251)	66%
BARING PLT.	344,656	358,149	13,492	4%	11,647	(2,033)	3,878	81%
BATH	14,222,696	14,010,309	(212,386)	-1%	1,618,266	(1,124,329)	(706,324)	66%
BEALS	550,466	564,237	13,771	3%	(29,170)	(2,222)	45,162	56%
BEAVER COVE	78,829	125,748	46,919	60%	41,233	5,758	(72)	80%
BEDDINGTON	31,602	13,837	(17,765)	-56%	(6,668)	635	(11,732)	57%
BIDDEFORD	25,018,415	28,864,519	3,846,104	15%	817,884	1,635,277	1,392,943	63%
BLUE HILL	3,859,390	3,986,433	127,043	3%	233,293	(131,657)	25,406	71%
BOOTHBAY-BBAY HBR CSD	7,991,311	7,859,839	(131,473)	-2%	(693,662)	633,338	(71,148)	60%
BOWERBANK	68,417	51,852	(16,565)	-24%	(22,031)	3,169	2,298	51%
BRADLEY	1,686,259	1,950,179	263,920	16%	202,933	38,987	22,000	81%
BREMEN	335,161	408,299	73,137	22%	80,990	(2,477)	(5,375)	94%
BREWER	11,713,128	12,261,735	548,606	5%	421,706	(275,416)	402,317	60%
BRIDGEWATER	624,845	569,117	(55,728)	-9%	(567)	(41,777)	(13,384)	63%
BRISTOL	4,070,423	4,242,389	171,965	4%	102,877	81,947	(12,859)	75%
BROOKLIN	1,670,068	1,712,504	42,436	3%	36,526	37,451	(31,541)	61%
BROOKSVILLE	1,471,086	1,625,964	154,878	11%	79,840	(29,450)	104,488	67%
BRUNSWICK	27,886,478	30,089,746	2,203,268	8%	898,417	1,244,211	60,641	58%

N/A = FY08 Expenditure figures not available.

SAU	Total Expenditure				Increase (Decrease) in Spending by Category			% of Total Spending Used for Instruction FY2008
	FY2005	FY2008	Change	% Change	Instruction (Regular, Special Ed, CTE, & Other)	Admin., Support, & Operations	Transp., Debt Service, and Other Spending	
State Totals	**$1,959,360,110**	**$2,037,700,445**	**$78,340,335**	**4%**	**$27,774,632**	**$50,032,977**	**$532,725**	**60%**
BUCKSPORT	9,933,560	8,802,064	(1,131,496)	-11%	(837,680)	69,997	(363,813)	47%
CALAIS	5,823,137	6,901,406	1,078,269	19%	764,782	78,562	234,924	58%
CAPE ELIZABETH	17,898,424	18,690,762	792,338	4%	(549,085)	965,866	375,557	60%
CARIBOU	11,532,114	14,008,793	2,476,679	21%	1,599,845	907,099	(30,265)	62%
CARRABASSETT VAL	777,060	891,796	114,735	15%	104,337	(2,195)	12,593	92%
CARROLL PLT.	131,967	187,684	55,716	42%	51,444	2,561	1,711	89%
CASTINE	1,049,798	1,031,141	(18,657)	-2%	35,458	(52,967)	(1,148)	74%
CASWELL	534,390	532,453	(1,937)	0%	9,317	12,968	(24,222)	62%
CHARLOTTE	581,231	678,383	97,152	17%	65,522	20,225	11,405	63%
CHELSEA	4,052,304	4,390,192	337,888	8%	213,497	12,506	111,884	73%
CHINA	7,856,455	7,926,883	70,428	1%	36,852	177,045	(143,469)	74%
COOPER	260,459	218,235	(42,223)	-16%	(38,457)	3,252	(7,018)	79%
COPLIN PLT.	150,045	177,235	27,190	18%	25,890	6,104	(4,804)	86%
CRANBERRY ISLES	240,584	351,438	110,854	46%	114,482	6,378	(10,006)	73%
CRAWFORD	128,884	151,031	22,147	17%	18,530	(477)	4,095	66%
DALLAS PLT.	330,220	453,095	122,875	37%	123,255	4,297	(4,677)	90%
DAMARISCOTTA	1,008,795	1,153,308	144,514	14%	126,418	(3,279)	21,374	90%
DAYTON	3,438,997	3,906,337	467,340	14%	497,698	(62,689)	32,331	80%
DEBLOIS	94,195	73,360	(20,835)	-22%	(24,816)	641	3,339	68%
DEDHAM	2,496,383	2,497,947	1,564	0%	40,724	(41,587)	2,427	76%
DEER ISLE-STONINGTN CSD	6,118,468	5,861,741	(256,727)	-4%	(301,045)	133,560	(89,242)	53%
DENNYSVILLE	439,176	562,289	123,114	28%	107,446	(423)	16,091	89%
DRESDEN	2,813,635	2,515,944	(297,691)	-11%	(141,577)	(143,008)	(13,106)	76%
DREW PLT.	60,539	42,357	(18,182)	-30%	(20,034)	1,461	391	77%
DURHAM	5,501,313	5,304,085	(197,228)	-4%	(182,572)	(2,068)	(12,588)	74%
EAST MILLINOCKET	3,218,145	3,098,197	(119,947)	-4%	(152,676)	(18,340)	51,069	53%
EAST RANGE CSD	426,793	522,897	96,103	23%	87,245	12,864	(4,006)	63%
EASTON	2,980,498	2,973,706	(6,792)	0%	(330,054)	389,798	(66,536)	55%
EASTPORT	2,409,419	2,771,486	362,067	15%	421,382	(56,751)	(2,564)	45%
EDGECOMB	2,476,293	2,436,062	(40,231)	-2%	(40,518)	93,170	(92,882)	65%
ELLSWORTH	10,691,676	11,547,560	855,884	8%	279,031	601,201	(24,348)	49%
FALMOUTH	23,860,952	24,154,043	293,090	1%	974,266	(244,525)	(436,651)	61%
FAYETTE	1,628,849	1,618,677	(10,172)	-1%	(7,985)	28,601	(30,789)	63%

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FIVE TOWN CSD	10,132,943	10,714,664	581,721	6%	1,240,379	(364,861)	(293,797)	54%
FLANDERS BAY CSD	3,055,023	3,292,404	237,381	8%	143,601	91,939	1,841	58%
FRANKLIN	1,115,737	1,197,699	81,962	7%	62,418	(1,925)	21,468	87%
FREEPORT	13,234,571	13,277,367	42,796	0%	(322,751)	680,997	(315,451)	63%
FRENCHBORO	89,035	143,965	54,930	62%	52,192	3,103	(365)	79%
GEORGETOWN	1,782,908	1,521,791	(261,117)	-15%	(377,295)	121,709	(5,531)	60%
GILEAD	233,907	291,950	58,043	25%	77,569	582	(20,109)	92%
GLENBURN	6,545,213	7,444,630	899,417	14%	776,072	(47,920)	171,265	78%
GORHAM	27,593,370	28,533,665	940,295	3%	1,706,493	(459,090)	(307,108)	61%
GR LAKE STR PLT.	92,396	66,122	(26,274)	-28%	(32,010)	1,557	4,179	45%
GRAND ISLE	423,876	434,662	10,786	3%	11,212	(426)	0	97%
GREAT SALT BAY CSD	4,304,556	4,387,127	82,572	2%	(1,481)	40,379	43,674	60%
GREENBUSH	2,370,389	2,333,016	(37,374)	-2%	(17,789)	90,176	(109,761)	71%
GREENVILLE	2,657,722	2,522,191	(135,532)	-5%	(254,568)	152,797	(33,760)	53%
HANCOCK	2,943,118	3,098,405	155,287	5%	116,927	38,163	197	77%
HANOVER	377,560	250,539	(127,021)	-34%	(130,944)	(565)	4,488	93%
HARMONY	1,185,722	1,253,869	68,148	6%	43,152	(2,471)	27,466	68%
HERMON	8,081,456	8,787,455	705,999	9%	62,333	422,559	221,107	44%
HERSEY	55,823	69,075	13,251	24%	14,734	(1,298)	(185)	84%
HIGHLAND PLT.	41,647	74,097	32,450	78%	33,369	(859)	(60)	88%
HOPE	1,470,308	1,583,437	113,129	8%	42,984	43,976	26,170	62%
ISLE AU HAUT	157,463	230,727	73,264	47%	55,477	2,873	14,915	71%
ISLESBORO	1,351,743	1,434,892	83,149	6%	99,190	(21,314)	5,273	66%
JAY	10,819,923	9,434,693	(1,385,230)	-13%	(1,291,605)	199,213	(292,839)	58%
JEFFERSON	3,636,173	4,066,437	430,264	12%	265,946	(2,692)	167,010	72%
JONESBORO	937,532	875,186	(62,346)	-7%	(16,002)	(6,861)	(39,483)	75%
JONESPORT	1,130,398	901,090	(229,308)	-20%	(43,021)	(83,029)	(103,257)	57%
KITTERY	13,587,011	14,213,954	626,943	5%	656,438	821,108	(850,603)	56%
LAKEVIEW PLT	39,179	N/A	N/A	N/A	N/A	N/A	N/A	N/A
LAKEVILLE	120,500	71,208	(49,292)	-41%	(47,442)	1,463	(3,313)	84%
LAMOINE	2,253,767	2,166,611	(87,156)	-4%	(28,813)	(69,344)	11,001	76%
LEWISTON	40,519,321	43,175,247	2,655,926	7%	3,396,904	326,530	(1,067,508)	70%
LIMESTONE	3,419,910	3,646,815	226,905	7%	(309,469)	672,823	(136,449)	53%

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LINCOLN PLT.	34,366	34,796	429	1%	1,217	(670)	(118)	55%
LINCOLNVILLE	2,126,900	2,688,573	561,673	26%	108,653	(166,292)	619,313	49%
LISBON	13,359,914	14,428,478	1,068,564	8%	240,003	26,288	802,274	59%
LITCHFIELD	5,178,215	4,618,438	(559,777)	-11%	(460,119)	187,324	(286,982)	54%
LONG ISLAND	404,354	404,852	498	0%	(2,942)	15,807	(12,367)	74%
MACHIAS	2,960,069	2,760,591	(199,477)	-7%	126,496	(212,155)	(113,818)	52%
MACWAHOC PLT.	117,839	111,481	(6,357)	-5%	(22,446)	1,735	14,353	57%
MADAWASKA	7,620,909	7,606,583	(14,327)	0%	(182,607)	151,208	17,072	51%
MAGALLOWAY PLT.	32,640	72,113	39,473	121%	32,999	740	5,734	70%
MANCHESTER	1,868,561	1,817,983	(50,579)	-3%	476	(10,769)	(40,287)	66%
MARANACOOK CSD	9,446,296	9,830,173	383,878	4%	70,048	499,044	(185,214)	54%
MARIAVILLE	729,651	751,624	21,973	3%	10,815	14,590	(3,432)	67%
MARSHFIELD	599,626	668,319	68,693	11%	79,744	(7,606)	(3,446)	91%
MECHANIC FALLS	4,648,487	4,562,762	(85,724)	-2%	(172,814)	89,656	(2,567)	74%
MEDDYBEMPS	188,397	180,445	(7,953)	-4%	(4,813)	192	(3,331)	81%
MEDFORD	289,261	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MEDWAY	2,228,079	2,111,632	(116,447)	-5%	(162,384)	10,581	35,356	71%
MILFORD	4,523,737	4,194,914	(328,823)	-7%	(244,314)	55,398	(139,907)	67%
MILLINOCKET	7,345,553	6,757,472	(588,081)	-8%	(907,957)	328,313	(8,436)	57%
MINOT	3,391,148	3,767,200	376,051	11%	253,839	71,527	50,685	73%
MONHEGAN PLT	127,872	123,449	(4,423)	-3%	14,045	(170)	(18,298)	72%
MONMOUTH	6,863,368	7,101,120	237,752	3%	212,161	167,715	(142,124)	62%
MOOSABEC CSD	1,130,805	923,208	(207,597)	-18%	(97,847)	(91,413)	(18,337)	52%
MORO PLT.	31,753	34,704	2,950	9%	5,131	(1,763)	(418)	86%
MOUNT DESERT	2,889,532	3,030,270	140,738	5%	34,142	(441,813)	548,409	49%
MOUNT VERNON	1,043,755	1,082,647	38,892	4%	23,790	427	14,675	55%
MSAD 1, PRESQUE ISLE	19,110,452	20,688,719	1,578,267	8%	(44,714)	1,524,120	98,862	56%
MSAD 3, THORNDIKE	14,420,320	16,097,013	1,676,692	12%	306,785	580,365	789,542	56%
MSAD 4, GUILFORD	6,465,014	6,563,149	98,135	2%	(140,878)	404,765	(165,752)	54%
MSAD 5, ROCKLAND	14,386,823	14,631,566	244,743	2%	104,683	198,980	(58,920)	58%
MSAD 6, BUXTON	36,188,382	38,053,945	1,865,562	5%	827,693	1,234,783	(196,914)	59%
MSAD 7, NORTH HAVEN	1,475,901	1,491,142	15,241	1%	24,040	(8,087)	(712)	58%
MSAD 8, VINALHAVEN	3,280,960	3,156,037	(124,923)	-4%	(39,238)	94,611	(180,296)	39%

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MSAD 9, FARMINGTON	22,809,054	22,900,692	91,638	0%	(952,183)	1,229,767	(185,945)	55%
MSAD 10, ALLAGASH	182,439	200,916	18,477	10%	5,283	523	12,671	69%
MSAD 11, GARDINER	19,063,127	20,387,150	1,324,023	7%	556,548	1,069,450	(301,975)	53%
MSAD 12, JACKMAN	1,831,899	1,570,112	(261,788)	-14%	(20,968)	(167,544)	(73,276)	71%
MSAD 13 and Caratunk Composite	2,638,799	2,946,581	307,782	12%	102,710	124,370	80,701	50%
MSAD 14, DANFORTH	1,637,476	1,750,598	113,122	7%	163,580	23,541	(73,998)	60%
MSAD 15, GRAY	17,880,532	19,111,895	1,231,364	7%	882,695	125,880	222,789	58%
MSAD 16, HALLOWELL	7,802,186	9,015,309	1,213,123	16%	116,045	49,888	1,047,190	47%
MSAD 17, NORWAY	32,544,607	35,612,774	3,068,166	9%	1,400,165	1,191,070	476,932	58%
MSAD 18, VERONA	1,493,023	1,588,421	95,398	6%	101,990	(103)	(6,489)	91%
MSAD 19, LUBEC	2,094,767	2,214,618	119,851	6%	81,013	68,739	(29,901)	54%
MSAD 20, FT FAIRFIELD	5,998,404	5,921,730	(76,673)	-1%	(113,813)	129,808	(92,669)	57%
MSAD 21 and Peru Composite	9,269,727	10,390,101	1,120,373	12%	512,945	72,836	534,592	56%
MSAD 22, HAMPDEN	19,649,249	22,207,042	2,557,793	13%	1,555,982	969,143	32,668	63%
MSAD 23, CARMEL	6,946,681	7,668,002	721,321	10%	335,573	443,564	(57,816)	69%
MSAD 24, VAN BUREN	3,966,864	4,277,598	310,734	8%	977	265,213	44,543	57%
MSAD 25, SHERMAN	3,069,696	3,972,372	902,676	29%	632,572	267,831	2,273	57%
MSAD 26, EASTBROOK	1,166,698	1,153,303	(13,395)	-1%	(14,275)	62,180	(61,300)	68%
MSAD 27, FT KENT	9,751,897	10,041,136	289,238	3%	(375,522)	596,478	68,283	60%
MSAD 28, CAMDEN	9,247,145	10,727,730	1,480,585	16%	738,375	400,452	341,758	61%
MSAD 29, HOULTON	10,205,008	11,003,692	798,684	8%	36,654	1,103,561	(341,531)	62%
MSAD 30, LEE	3,435,037	3,205,980	(229,057)	-7%	(274,804)	56,903	(11,156)	63%
MSAD 31, HOWLAND	6,590,765	6,270,100	(320,665)	-5%	(518,951)	270,110	(71,823)	53%
MSAD 32, ASHLAND	3,249,471	3,119,033	(130,438)	-4%	(81,570)	(4,729)	(44,138)	50%
MSAD 33, ST AGATHA	2,837,047	3,031,378	194,331	7%	213,490	19,957	(39,117)	45%
MSAD 34, BELFAST	19,848,588	21,800,764	1,952,176	10%	593,534	538,230	820,412	59%
MSAD 35, ELIOT	22,879,143	25,045,545	2,166,402	9%	591,443	1,845,142	(270,183)	54%
MSAD 36, LIVERMORE FALLS	8,425,174	8,818,398	393,225	5%	(31,687)	225,459	199,452	56%
MSAD 37, HARRINGTON	8,234,471	7,697,730	(536,741)	-7%	(372,552)	(157,530)	(6,659)	58%
MSAD 38, DIXMONT	3,062,708	3,124,283	61,575	2%	(82,348)	117,591	26,332	71%
MSAD 39, BUCKFIELD	6,314,157	6,778,477	464,320	7%	591,921	81,219	(208,820)	59%
MSAD 40, WALDOBORO	19,461,109	20,007,366	546,256	3%	(378,913)	680,473	244,697	59%

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MSAD 41, MILO	6,222,073	6,573,001	350,927	6%	(259,802)	841,427	(230,698)	60%
MSAD 42, MARS HILL	3,261,542	3,415,923	154,382	5%	230,007	(26,651)	(48,974)	56%
MSAD 43, MEXICO	15,056,443	13,720,917	(1,335,526)	-9%	(860,365)	(231,207)	(243,953)	62%
MSAD 44, BETHEL	9,029,727	8,174,024	(855,703)	-9%	(347,273)	(395,552)	(112,877)	47%
MSAD 45, WASHBURN	3,422,757	3,947,467	524,710	15%	210,692	399,294	(85,275)	51%
MSAD 46, DEXTER	8,814,733	9,184,238	369,505	4%	459,589	(66,606)	(23,479)	67%
MSAD 47 and Rome Composite	23,306,959	24,848,232	1,541,273	7%	640,058	1,260,701	(359,487)	55%
MSAD 48, NEWPORT	16,408,768	17,923,966	1,515,198	9%	1,707,811	(148,997)	(43,616)	56%
MSAD 49, FAIRFIELD	21,298,505	22,886,421	1,587,916	7%	870,639	791,354	(74,077)	62%
MSAD 50, THOMASTON	11,405,714	11,793,174	387,460	3%	196,655	380,323	(189,518)	58%
MSAD 51 and Chebeague Composite	24,555,589	27,609,551	3,053,962	12%	495,333	1,191,161	1,367,470	57%
MSAD 52, TURNER	21,381,835	21,627,406	245,571	1%	(487,496)	866,389	(133,322)	53%
MSAD 53, PITTSFIELD	10,062,461	10,346,165	283,704	3%	388,603	310,929	(415,828)	77%
MSAD 54, SKOWHEGAN	28,366,406	30,970,473	2,604,067	9%	900,771	876,442	826,854	65%
MSAD 55, PORTER	11,300,455	12,500,446	1,199,992	11%	285,487	793,557	120,948	59%
MSAD 56, SEARSPORT	8,967,005	10,335,853	1,368,847	15%	245,539	724,567	398,741	52%
MSAD 57, WATERBORO	30,389,151	33,040,127	2,650,977	9%	329,867	1,183,138	1,137,972	56%
MSAD 58, KINGFIELD	8,028,457	7,244,182	(784,275)	-10%	(1,331,026)	1,446,285	(899,535)	32%
MSAD 59, MADISON	10,266,275	10,765,504	499,229	5%	109,754	731,520	(342,045)	56%
MSAD 60, BERWICK	32,131,596	31,779,004	(352,592)	-1%	(299,071)	805,336	(858,857)	58%
MSAD 61, BRIDGTON	25,792,033	24,907,745	(884,287)	-3%	(278,988)	(69,827)	(535,473)	59%
MSAD 62, POWNAL	1,957,308	2,083,021	125,714	6%	63,903	56,581	5,230	71%
MSAD 63, EDDINGTON	8,469,410	7,983,752	(485,658)	-6%	(190,831)	(322,253)	27,426	75%
MSAD 64, CORINTH	9,039,287	9,488,678	449,391	5%	345,654	94,524	9,213	64%
MSAD 65, MATINICUS IS PLT	66,749	N/A	N/A	N/A	N/A	N/A	N/A	N/A
MSAD 67, LINCOLN	10,326,111	11,201,832	875,721	8%	513,703	767,006	(404,988)	61%
MSAD 68, DOVER-FOXCROFT	8,187,971	9,223,949	1,035,977	13%	140,778	347,238	547,961	68%
MSAD 70, HODGDON	5,521,499	5,799,650	278,151	5%	50,840	268,707	(41,395)	63%
MSAD 71, KENNEBUNK	27,585,467	26,597,301	(988,165)	-4%	(665,896)	(32,696)	(289,574)	56%
MSAD 72, FRYEBURG	15,902,270	15,276,674	(625,596)	-4%	(176,251)	(49,583)	(399,762)	70%
MSAD 74, ANSON	7,656,720	8,554,159	897,439	12%	232,439	264,791	400,210	55%
MSAD 75, TOPSHAM	34,605,487	35,369,361	763,874	2%	247,991	1,068,595	(552,712)	59%

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State Totals	**$1,959,360,110**	**$2,037,700,445**	**$78,340,335**	**4%**	**$27,774,632**	**$50,032,977**	**$532,725**	**60%**
MSAD 76, SWAN'S ISLAND	752,386	839,135	86,750	12%	20,328	52,044	14,378	58%
MSAD 77 and composite districts	4,983,851	4,621,349	(362,501)	-7%	17,350	(137,731)	(242,120)	69%
MT DESERT CSD	6,362,127	6,537,222	175,095	3%	(60,692)	260,993	(25,206)	46%
NASHVILLE PLT.	123,488	88,301	(35,187)	-28%	(33,734)	(1,125)	(328)	92%
NEW SWEDEN	903,416	1,044,443	141,027	16%	131,396	96,568	(86,936)	47%
NEWCASTLE	1,127,442	897,935	(229,507)	-20%	(228,485)	(5,772)	4,751	90%
NOBLEBORO	2,900,331	2,793,396	(106,935)	-4%	28,878	(56,535)	(79,279)	70%
NORTHFIELD	141,093	191,626	50,533	36%	42,242	2,866	5,425	83%
OAK HILL CSD	5,286,177	5,745,771	459,594	9%	225,953	(151,386)	385,026	58%
OLD ORCHARD BCH.	9,744,667	9,569,955	(174,712)	-2%	(355,956)	139,782	41,462	68%
OLD TOWN	9,863,470	10,189,298	325,828	3%	652,001	(60,466)	(265,708)	49%
ORIENT	150,385	177,233	26,848	18%	19,579	3,105	4,163	68%
ORLAND	3,167,993	2,852,665	(315,328)	-10%	(352,181)	18,143	18,710	71%
ORONO	6,562,360	6,850,107	287,747	4%	391,404	(90,136)	(13,522)	55%
ORRINGTON	5,738,010	5,736,887	(1,123)	0%	74,373	55,916	(131,412)	70%
OTIS	789,959	692,663	(97,296)	-12%	(82,203)	(16,870)	1,777	69%
PALERMO	2,041,302	2,008,441	(32,861)	-2%	(5,642)	(9,195)	(18,024)	74%
PEMBROKE	1,347,095	1,528,627	181,533	13%	91,728	47,013	42,792	66%
PENINSULA CSD	1,948,463	2,001,820	53,358	3%	(71,846)	89,659	35,545	59%
PENOBSCOT	1,424,413	1,329,018	(95,395)	-7%	(90,484)	(6,534)	1,623	64%
PERRY	1,170,279	1,398,683	228,404	20%	163,326	19,837	45,241	70%
PHIPPSBURG	3,176,771	2,999,055	(177,717)	-6%	(313,248)	147,626	(12,095)	72%
PLEASANT RDGE PLT	128,557	71,768	(56,789)	-44%	(32,047)	(14,441)	(10,301)	64%
POLAND	11,009,305	10,313,501	(695,804)	-6%	(375,359)	21,056	(341,500)	47%
PORTLAND	76,319,786	79,493,915	3,174,129	4%	3,851,245	(841,639)	164,523	64%
PRINCETON	1,571,361	1,502,973	(68,388)	-4%	11,084	(1,647)	(77,825)	59%
RANGELEY	1,879,906	2,021,728	141,822	8%	(289,656)	307,030	124,448	35%
RANGELEY PLT.	218,355	231,838	13,483	6%	4,788	5,141	3,553	75%
RAYMOND	8,897,034	9,038,684	141,651	2%	31,158	209,493	(99,001)	67%
READFIELD	1,965,179	1,932,626	(32,553)	-2%	(74,846)	33,029	9,265	67%
REED PLT.	318,589	328,702	10,113	3%	1,402	(13,009)	21,720	63%
RICHMOND	5,073,544	5,117,348	43,805	1%	(66,126)	170,375	(60,445)	61%
ROBBINSTON	738,051	777,934	39,883	5%	28,766	24,645	(13,528)	72%

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State Totals	**$1,959,360,110**	**$2,037,700,445**	**$78,340,335**	**4%**	**$27,774,632**	**$50,032,977**	**$532,725**	**60%**
ROQUE BLUFFS	235,555	322,165	86,609	37%	88,878	(270)	(1,999)	90%
SABATTUS	5,250,615	5,579,661	329,046	6%	(226,476)	283,120	272,403	56%
SACO	24,543,811	25,801,872	1,258,061	5%	757,824	1,242,256	(742,019)	74%
SANDY RIVER PLT.	106,741	181,464	74,724	70%	75,066	(367)	24	89%
SANFORD	28,758,166	31,416,174	2,658,008	9%	1,087,369	1,710,966	(140,327)	65%
SCARBOROUGH	30,689,130	32,570,660	1,881,530	6%	1,235,707	646,542	(719)	58%
SCHOODIC CSD	1,380,182	1,308,884	(71,298)	-5%	(159,145)	43,204	44,643	36%
SEBOEIS PT	58,985	33,355	(25,630)	-43%	(13,641)	373	(12,361)	62%
SEDGWICK	2,143,578	1,691,662	(451,916)	-21%	(177,949)	(47,638)	(226,328)	70%
SHIRLEY	175,391	232,904	57,513	33%	49,429	7,222	862	69%
SO AROOSTOOK CSD	3,905,148	4,359,544	454,396	12%	259,271	186,294	8,832	56%
SOMERVILLE	856,637	781,095	(75,542)	-9%	35,992	(67,094)	(44,440)	77%
SOUTH BRISTOL	1,401,686	1,534,299	132,613	9%	90,770	30,390	11,453	67%
SOUTH PORTLAND	36,002,183	37,113,694	1,111,512	3%	(1,398,970)	2,469,560	40,922	60%
SOUTHPORT	871,150	845,153	(25,997)	-3%	(58,847)	24,169	8,681	66%
SOUTHWEST HARBOR	3,332,685	3,068,199	(264,487)	-8%	(191,046)	518,176	(591,617)	51%
STEUBEN	1,107,563	1,154,564	47,000	4%	(46,748)	68,507	25,241	53%
STOCKHOLM	311,530	322,576	11,046	4%	(29,907)	42,848	(1,896)	69%
SURRY	2,327,190	2,404,814	77,625	3%	(20,557)	120,280	(22,098)	73%
TALMADGE	85,321	107,320	21,999	26%	20,995	1,570	(566)	89%
THE FORKS	58,462	67,667	9,205	16%	6,664	1,352	1,188	44%
TREMONT	2,100,255	2,229,131	128,876	6%	(74,956)	(15,537)	219,369	53%
TRENTON	2,891,649	2,990,820	99,172	3%	141,128	16,490	(58,446)	71%
UPTON	74,965	80,760	5,794	8%	10,752	1,178	(6,135)	73%
VANCEBORO	316,285	358,076	41,791	13%	46,686	223	(5,118)	68%
VASSALBORO	6,941,727	6,942,367	640	0%	125,396	39,650	(164,407)	74%
VEAZIE	3,348,417	3,710,461	362,044	11%	319,396	122,948	(80,300)	67%
WAITE	176,132	173,827	(2,306)	-1%	(19,372)	10	17,056	71%
WALES	1,884,600	1,901,932	17,332	1%	(14,638)	72,982	(41,012)	55%
WATERVILLE	17,359,681	17,769,430	409,749	2%	71,837	(34,707)	372,619	62%
WAYNE	866,941	715,078	(151,863)	-18%	(163,214)	12,690	(1,339)	52%
WELLS-OGUNQUIT CSD	18,844,861	19,665,848	820,988	4%	61,300	612,101	147,586	56%
WESLEY	232,407	157,690	(74,717)	-32%	(28,428)	1,816	(48,104)	51%

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WEST BATH	2,605,485	2,752,002	146,518	6%	111,763	76,851	(42,097)	78%
WESTBROOK	26,717,349	27,136,950	419,600	2%	259,929	84,895	74,776	60%
WESTMANLAND	31,589	28,746	(2,843)	-9%	(5,646)	893	1,910	23%
WESTPORT	1,126,958	1,055,695	(71,263)	-6%	(63,747)	(11,351)	3,835	90%
WHITEFIELD	3,754,163	3,611,112	(143,051)	-4%	(112,157)	(2,314)	(28,580)	74%
WHITNEYVILLE	357,048	318,992	(38,056)	-11%	(36,369)	(2,892)	1,205	86%
WILLIMANTIC	142,293	152,074	9,780	7%	16,877	(8,086)	989	77%
WINDHAM	25,413,460	27,791,858	2,378,398	9%	334,971	1,207,043	836,384	54%
WINDSOR	4,347,249	4,594,860	247,611	6%	(1,493)	7,988	241,116	65%
WINSLOW	12,448,772	12,998,131	549,359	4%	(55,205)	166,241	438,323	58%
WINTHROP	9,913,817	9,904,652	(9,165)	0%	1,117	323,906	(334,188)	52%
WISCASSET	7,870,697	7,228,238	(642,459)	-8%	(819,739)	139,144	38,135	50%
WOODLAND	1,787,629	1,800,807	13,177	1%	47,702	(5,638)	(28,886)	66%
WOODVILLE	388,255	358,454	(29,801)	-8%	(27,601)	1,000	(3,200)	84%
WOOLWICH	4,400,392	4,259,259	(141,133)	-3%	(195,892)	73,235	(18,476)	75%
YARMOUTH	18,414,144	18,259,036	(155,107)	-1%	(220,193)	678,763	(613,677)	57%
YORK	23,048,228	23,226,297	178,069	1%	496,891	1,029,597	(1,348,420)	61%

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