

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE LAW LIBRARY
AUGUSTA, MAINE

Report
of the
Commissioner's
School Funding
Task Force



LB
2826
.M2
M456
1991
c.1

Eve M. Bither, Commissioner
Maine Department of Education
Augusta, Maine

May 1991



John R. McKernan, Jr.
Governor

Eve M. Bither
Commissioner

DEPARTMENT OF EDUCATION

Telephone (207) 289-5800

May 31, 1991

The Honorable John R. McKernan, Jr.
Governor of the State of Maine
State House Station #1
Augusta, ME 04333

Dear Governor McKernan:

I am pleased to submit to you the final report of the School Funding Task Force.

The Task Force was widely representative of the education community, the business community, and municipal officials in Maine, and its members came from a variety of geographic areas. Early in its work, the task force agreed to make its recommendation based on consensus rather than a more formal vote count on each issue. The Task Force identified twelve major issues for consideration. They are:

1. Equity
2. The Use of Income in Determining Fiscal Capacity
3. Using a Four-year Average of State Valuation to Determine Fiscal Capacity
4. Hold Harmless Clause
5. Minimum Subsidy Clause
6. State Share Percentage
7. Model Budget Document
8. Tuition Costs
9. Balancing the State's Educational Interest and Other Interests of the State
10. Property Tax Relief Grants
11. Cost of Living Issues
12. Municipal Overburden

This range of issues was carefully considered and extensively discussed in seven lengthy meetings. Our work was informed by extensive reading and consultation with a national expert on school finance as well as a thorough examination of a variety of computer models demonstrating the impact of the various proposals.

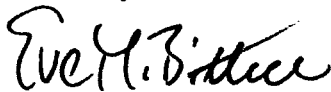
I am deeply indebted to the members of the task force who contributed to this report. It is, perhaps, accurate to state that each member of the task force had relinquished a special interest in one or more issues in order to gain consensus for the set of recommendations now before you for your consideration and possible future implementation.

Several of these issues are now being actively pursued: work is in progress to define equity, a first draft of a model budget has been circulated to Task Force members and the first meeting on adjusting tuition costs has been held. Members of the Task Force are eager to participate in further efforts which will advance other sections of our study.

I wish to single out, for particular commendation, the work of Dr. James E. Watkins, Jr. whose authorship of the report has phrased very difficult and highly technical concepts in a language which can be understood by the intelligent but lay reader. The task force clearly recognized his expertise in this area. Through his leadership, the Division of Management Information produced a great number of computer models which allowed us to test out the issues contained in this report.

We look forward to further work on these recommendations which we believe will improve Maine's School Funding Formula and welcome your comments and suggestions.

Sincerely,

A handwritten signature in black ink, appearing to read "Eve M. Bither". The signature is written in a cursive, flowing style.

Eve M. Bither
Commissioner

TABLE OF CONTENTS

	Page
Part I: School Funding Task Force Formation and Activities	1
Part II: Task Force Membership	2
Part III: Summary of Task Force Recommendations	3
Part IV: Issues Considered	6
Issue # 1: Equity	7
Issue # 2: The Use of Income in Determining Fiscal Capacity	11
Issue # 3: Using a Four-Year Average of State Valuation to Determine Fiscal Capacity	17
Issue # 4: Hold Harmless Clause	19
Issue # 5: Minimum Subsidy Clause	20
Issue # 6: State Share Percentage	22
Issue # 7: Model Budget Document	23
Issue # 8: Tuition Costs	24
Issue # 9: Balancing the State's Educational Interests and Other Interests of the State	26
Issue #9a: Updating Percentages	27
Issue #9b: Redefining Subsidizable Expenditures	28
Issue #9c: Performance-based Subsidies	29
Issue #10: Property Tax Relief Grants	31
Issue #11: Cost of Living Issues	33
Issue #12: Municipal Overburden	34
Part V: Appendices	35

Part I

THE FORMATION OF THE SCHOOL FUNDING TASK FORCE AND ITS ACTIVITIES

The formation of a School Funding Task Force was announced on July 18, 1990 by Commissioner Eve M. Bither. In a press release on that date, Commissioner Bither noted that the school funding formula of Maine, as well as of every other state, is based on assumptions regarding economic conditions and educational values. These assumptions are usually valid for a period of time. However, economic conditions and educational values change. As these changes occur, the relevance of a school funding formula may become less optimal. It is important that there be a periodic re-examination of Maine's School Finance Act, to reset its direction, if needed.

The School Funding Task Force was formed to consider the educational funding issues that are now facing the State, and to reconsider the assumptions currently incorporated in the school funding formula. The Table of Contents for this report lists the issues that were considered.

A significant watershed event in the Task Force's thinking occurred when Dr. John Augenblick, a nationally known consultant in school funding issues, spoke to the Task Force during its January 25, 1991 meeting. Dr. Augenblick's insightful perspectives on several issues with which the Task Force had been grappling were instrumental in the final recommendations of the Task Force. The Task Force, and the State of Maine, are indebted to Dr. Augenblick for his assistance in this endeavor.

Part II

TASK FORCE MEMBERSHIP

The members of the task force were drawn from all major groups with an interest in education or the school funding formula. These groups included the Maine Department of Education, the State Board of Education, the Maine Legislature, Superintendents of school administrative units, Boards of Education of school administrative units, Principals, Headmasters of Private Academies, Teachers, members of Municipality Legislative Bodies, and officials of the Maine Chamber of Commerce, and representatives of Maine businesses.

The Task Force membership consisted of the following:

Eve M. Bither
Commissioner of Education
and Task Force Chair

Jane Amero, Chair
State Board of Education

Ann Anctil, President
Maine Teachers Association

Betsy Berry, Mathematics Teacher
Georges Valley High School, S.A.D. #50

Rep. Nathaniel Crowley
State Legislator

Senator Stephen Estes
State Legislator

Senator Barbara Gill
State Legislator

Jill Goldthwait
Council Chairman, Bar Harbor

Rodney Hatch
Superintendent of Schools
S.A.D. #74 & Highland Pkt.

David J. Hughes, President
Bangor & Aroostook Railroad
Maine Chamber of Commerce

Robert Kautz
Superintendent of Schools
Wells-Oquonquit CSD

William Lawrence, Vice Chair
State Board of Education

Richard E. A. Marx
Superintendent of Schools
Union #106

Joseph Mattos, Principal
James H. Bean School, S.A.D. #47

Wayne Mowatt
Superintendent of Schools
S.A.D. #24

Linda Pelletier, Member
School Board Member, S.A.D. #1

Tom Perry, Principal
Orono Jr-Sr High School & President
Secondary Principals Assoc.

William Priest, President
Maine School Boards Association

Stephen Rubicam
Atlantic Photo

Howard Ryder, Headmaster
Foxcroft Academy, Dover Foxcroft

Rep. Mary Small
State Legislator

Robert Stevens, Chair
Freeport Town Council

James Watkins, Director
Division of Management Information
Maine Department of Education

Part III

SUMMARY: TASK FORCE RECOMMENDATIONS

The recommendations made by the Task Force are indicated below. Following this summary of the recommendations is a more complete indication of the background and discussion for each of the issues.

TASK FORCE RECOMMENDATIONS REGARDING EQUITY

The Commissioner should establish a process for the purpose of soliciting recommendations from concerned individuals and groups regarding an appropriate definition of equity. Based on these recommendations, the Commissioner should construct a model definition that can serve as a framework for a study of equity in Maine and as a test for future policy development.

TASK FORCE RECOMMENDATIONS REGARDING FISCAL CAPACITY

Income should not be used in determining the fiscal capacity of a school administrative unit. However, because some low-income families must pay inappropriately high property taxes because of the market-value method of assessing property, targeted assistance for these needy families, in proportion to their need, should be provided. The current circuit-breaker program should be improved to provide this targeted assistance, especially with regard to making the program better known.

TASK FORCE RECOMMENDATIONS REGARDING AVERAGING OF STATE VALUATION ISSUE

A method of averaging each school administrative unit's State Valuation over a period of years should be developed. The implementation should be phased in over a period equal to the period of time used for the averaging. During this phase-in period, each unit will use either the one-year state valuation or the averaged state valuation, whichever is most favorable. (Not a unanimous recommendation.)

TASK FORCE RECOMMENDATIONS REGARDING THE HOLD HARMLESS PROVISION

Although no specific changes are recommended at this time for the Hold Harmless provision of the school funding formula, this provision should be reviewed after the averaging of state valuation has been implemented, to determine whether the Hold Harmless provision needs to be modified.

TASK FORCE RECOMMENDATIONS REGARDING THE MINIMUM SUBSIDY PROVISION

The minimum subsidy provision should be modified to specify a per-pupil minimum of 10% of the foundation per pupil operating rate, effective in FY 93. This modification is linked to a corresponding increase in the State Share Percentage, as indicated in Recommendation #6.

TASK FORCE RECOMMENDATIONS REGARDING THE STATE SHARE PERCENTAGE

The minimum state share percentage of the total allocation of funds for educational subsidy should be increased to 60% effective in FY 94. The implementation of this increase should be phased in, during the coming years.

TASK FORCE RECOMMENDATIONS REGARDING A MODEL BUDGET DOCUMENT

The Department should design a document that outlines the school budget process.

TASK FORCE RECOMMENDATIONS REGARDING TUITION

Each school administrative unit's elementary tuition rate should be capped at the statewide average per-pupil expenditure, as it is now done in calculating the secondary tuition rate. The Commissioner should form a committee of superintendents (from units who receive tuitioned students and units which tuition their students to other units) to consider the FY 92 tuition rates and their relationship to the anticipated reduction in subsidies.

TASK FORCE RECOMMENDATIONS REGARDING THE UPDATING PERCENTAGES

Each of the updating percentages used to calculate the total allocation amounts for the Recommended Funding Level should not exceed the average of the two most recent percentages of annual increase in the Consumer Price Index.

TASK FORCE RECOMMENDATIONS REGARDING SUBSIDIZABLE EXPENSES

The Commissioner should (1) identify categories of expenditures which may be objectively separated into (a) a subcategory of costs associated with state mandates and other activities of interest to the State; and (b) another subcategory consisting of all other costs; and (2) propose legislation that would subsidize costs in subcategory 1a more favorably than costs in subcategory 1b.

TASK FORCE RECOMMENDATIONS REGARDING PERFORMANCE-BASED SUBSIDIES

The Commissioner should continue to monitor the efforts by Kentucky to design a model which links educational subsidies to school performance. When sufficient information regarding the feasibility and validity of this type of approach is determined, the Commissioner should provide recommendations regarding the possible use of the Kentucky (or a related) model in Maine.

TASK FORCE RECOMMENDATION REGARDING PROPERTY TAX RELIEF GRANTS

Funds appropriated for the Certification Block Grant should be distributed directly to schools, rather than to the municipalities as is currently done. To accomplish this, the title of the appropriation should be renamed from "Block Grants to Municipalities" to "Block Grants to School Administrative Units, Private Schools Serving In Lieu of Public High Schools with more than 60% of their pupils being Publicly Funded, and Vocational Regions."

TASK FORCE RECOMMENDATIONS REGARDING COST OF LIVING

The Task Force recognizes that cost-of-living factors may influence the local ability to pay property taxes. The Task Force recommends that the Department monitor the experience of the five states now incorporating cost-of-living in their school funding formula. (Not unanimous.)

TASK FORCE RECOMMENDATION REGARDING MUNICIPAL OVERBURDEN

The Task Force makes no recommendation.

PART IV

ISSUES

CONSIDERED

Issue #1

EQUITY IN THE SCHOOL FUNDING FORMULA

BACKGROUND FOR THIS ISSUE

The concept of "equity" includes all considerations of what is just and what is fair in the treatment of individuals. In the school funding context, these considerations are directed at those individuals who are influenced by the distribution of general purpose aid for education. Maine's school funding formula will accomplish the distribution of approximately \$530 million in FY 91 to public school administrative units. This fiscal resource is critically important for public education in Maine and for Maine taxpayers. Robert Berne and Leanna Stiefel, co-authors of a notable text on the measurement of equity¹ state that:

As the public education pie fails to grow as quickly as in the past, or possibly even begins to shrink, *equity may become more of an issue than ever before*. When resources are expanding, most people receive somewhat more, and even though the distribution of increases may not be exactly what some might hope, there is unlikely to be as much distributional concern as when some people actually receive less than before. (Italics have been added for emphasis.)

DISCUSSION OF THE EQUITY ISSUE

Defining Equity

As noted above, the concept of "equity" includes all considerations of what is just and fair in the treatment of individuals. However, to provide useful guidance in assessing the merits of Maine's school funding formula, a more precise definition of equity is required. Determining a precise definition of equity is not an easy task, and consulting the dictionary will not resolve the matter. For example:

- o *Which* individuals are to be treated fairly?
- o *What type of treatment* is intended?
- o *What is considered to be just and fair*, and what is not?

One textbook of school finance² notes that equity is a "generally accepted goal of education, education finance, and government activity generally". However, "reasonable people differ...as to the specific applications of equity in context". In governmental

1. *The Measurement of Equity in School Finance: Conceptual, Methodological, and Empirical Dimensions*, Baltimore: The Johns Hopkins University Press, 1984.

2. Thomas H. Jones, *Introduction to School Finance: Technique and Social Policy*, NY: Macmillan Publishing Co., 1985

activities where a degree of consensus is important, John Augenblick ¹ observed that because different meanings are associated with the term *equity* by different people, "equity" can be used as a rationale for different positions regarding an issue. Dr. Augenblick concluded that a vital first step in achieving equity is to define it.

The task of defining equity is not a trivial undertaking, because the concept is so all-encompassing. Berne and Stiefel ² have suggested the use of three discussion questions to consider, as a method of dividing the task of defining equity into simpler component parts. John Augenblick, in his presentation to the Task Force, recommended the use of these same questions:

Question #1: "For whom should the State provide equity through its school funding formula?"

Two populations are most often considered: pupils and taxpayers. There are different *bases* that might be considered in determining the rationale for a choice. For example, the choice of pupil equity might hinge on a concern for the value of education as an investment in the future of the child, or the future of the State as depending on tomorrow's adults, or it may hinge on concern for the present. Similarly, a choice of taxpayer equity may be based on the fact that taxpayers must pay for all educational services, or it may be based on the fact that taxpayers will indirectly benefit from an educated population in the State.

The State may wish to provide equity to more than one population. However, John Augenblick has noted that if more than one target is implied in the use of the term *equity*, then complexity is increased, and the goal of a useful and workable definition is more difficult to attain.

This is the fundamental watershed question. The answers to be provided for the two following questions, and even the terminology used in these answers, will depend on how question #1 is resolved.

Question #2: "What is the object that is to be equitably distributed?"

If pupils are the target population, then the object that is to be equitably distributed among these pupils might include:

- o *inputs*, such as dollars, price-adjusted dollars, or physical services such as quality of textbooks or class size;
- o *outputs of schooling*, such as knowledge and skills as measured by achievement or competency test results or high school graduation; or
- o *lifetime outcomes*, such as income, personal satisfaction, etc.

1. In a presentation to the Commissioner's School Funding Task Force, on January 25, 1991.

2. Ibid.

If taxpayers are the target population, then the object that is to be equitably distributed among these taxpayers might include:

- o *tax burden*, such as a mill rate or percentage on income; or
- o *amount of education benefits received for taxes paid.*

Question #3: "What principle is used to determine the degree of equity that is present?"

Three alternative principles include (a) treating *every member* of the target population the *same*; (b) recognizing differences (educational needs, wealth, etc.) among members of the target population, and treating *similar members in an identical manner*; and (c) providing everyone in the target population with an *equal opportunity* to benefit from the object being distributed, without regard to whether that opportunity is exercised.

Measuring Equity

After equity is defined, it may be measured. The benefit from measuring equity is that equity may then be studied: trends may be examined, and legislative alternatives may be evaluated and compared. This may reduce the temptation to compare statutory alternatives using only knowledge of which school units would gain or which units would lose, for each statutory alternative.

Choosing a Measure of Equity

There are many different alternative measures of equity. The measurement of equity involves two different considerations:

Question #1: What "number" will be used for each school administrative unit in the State, for comparison with other numbers? The major issues regarding the selection of a "number" will be resolved by the definition (or definitions) of equity that are selected. For example, if pupil equity is defined as "equal physical educational services" for each pupil, then a "per-pupil expenditure" number would be less appropriate than, for example, an "average class size" number.

Question #2: What summary statistic should be used that considers all of the separate numbers and presents a single overall summary? These summary statistics are classified in two categories:

- o *Category #1 of summary statistics: measures of disparity.* These are measures of the amount of difference, or variation, that exist regarding the amount of the object that is distributed to different members of the target population. Example measures include the Federal Range Ratio, the McLoone Index, the GINI coefficient, and the Coefficient of Variation.
- o *Category #2 of summary statistics: measures of relationship.* The relationships of interest in equity are the relationship between (a) the amount of the object being distributed, and (b) illegitimate factors, such as wealth. For example, if there are variations in the money spent on each pupil, and the high-spending school units tended to be the wealthy units, then this suggests that there is not an equal

opportunity to benefit from money spent. Example measures include the correlation coefficient and regression statistics.

Again, the major issues regarding the selection of a summary statistic will be resolved by the definition (or definitions) of equity that are selected. For example, to describe equity which has been defined as availability of funds for each pupil regardless of the wealth of the pupil's unit, then a summary statistic which describes the range of per-pupil revenues across all school administrative units is less useful than a summary statistic that correlates per-pupil revenues of the school administrative units with the per-pupil wealth of these units.

Equity Actions in Other States

Kentucky has passed extensive legislation regarding equity and has created an educational equity commission. Similar legislation and processes are in place in Nebraska, Colorado, and Texas.

Missouri has recently completed an examination of equity issues and clarified its position. Missouri has created a set of equity measures, finding that using only a single measure is inadequate. Every examination of a new legislative proposal includes a determination of both the equity impact and the fiscal impact. Missouri considers that pupil equity is more important than taxpayer equity. The object being distributed is considered to be money (adjusted for cost of living differences). The equity measures that are used include disparity measures of per-pupil money, and the relationship between per-pupil dollars and wealth and taxpayer effort.

Equity in Maine

With one exception, there is little information available that compares current equity conditions in Maine with the equity conditions in other states. The one exception pertains to Maine's right, under federal guidelines, to reduce its total foundation allocation by the amount of Federal Impact Aid revenues received in the prior year. This right is granted to any state which complies with the Fiscal Neutrality Test. This test is one means of measuring equity, and requires that no more than 15% of all state revenues distributed for education be "wealth-sensitive" revenues. Maine is one of only five or six states which complies with this standard. Parties considering litigation against Maine's school funding formula should consider this fact in their determinations.

TASK FORCE RECOMMENDATIONS REGARDING THE EQUITY ISSUE

The Commissioner should establish a process for the purpose of soliciting recommendations from concerned individuals and groups regarding an appropriate definition of equity. Based on these recommendations, the Commissioner should construct a model definition that can serve as a framework for a study of equity in Maine and as a test for future policy development.

Issue #2

FISCAL CAPACITY INDICATORS IN SCHOOL FUNDING: PROPERTY AND INCOME

BACKGROUND FOR THIS ISSUE

What Is Fiscal Capacity?

The fiscal capacity (also called "wealth") of a school administrative unit is its *ability to obtain revenues through taxation*. The important fact about wealth is that different school units have different amounts of wealth, and these differences can seriously reduce the *equity* of a school funding formula.

Why Using a Fiscal Capacity Indicator in a School Funding Formula Is Important

As noted above, if local units must raise any property tax funds as local support for their schools, but differences in local wealth are not considered in the amount of local property taxes that are being raised, then equity will suffer. The following examples illustrate how this may happen. A per pupil funding formula, with a state grant of \$2,000 for each pupil in each unit, regardless of the wealth of the unit, is used in these examples to illustrate.

If pupil equity (defined in this example as an equal amount of funds for each pupil) is the intended goal, then each unit would raise the same amount for each pupil (for example, \$1,500 per pupil). Since each unit will have available an identical amount of per-pupil revenues (\$3,500) pupil equity is assured. However, Unit B has *half* of the taxable resources per pupil than does Unit A. Consequently, the tax effort in Unit B must be 6 mills, *twice* what the tax effort in Unit A will be for the same purpose of raising this additional \$1,500 per pupil. So, the goal of pupil equity has been achieved, but at the cost of reducing the degree of taxpayer equity.

School Unit	-----Per Pupil Revenues-----			Fiscal Capacity: Per Pupil Valuation	Local Mill Rate
	State	Local	Total		
A	\$2,000	\$1,500	\$3,500	\$500,000	3.0 mills
B	\$2,000	\$1,500	\$3,500	\$250,000	6.0 mills

On the other hand, if taxpayer equity is the intended goal (defined in this example as an equal amount of effort for each taxpayer), then each unit would raise the same mill rate (for example, 3 mills). This will insure taxpayer equity. However, Unit B has *half* of the taxable resources per pupil than does Unit A. Consequently, the 3 mill tax effort in Unit B will only raise \$750, *half* of the \$1,500 that Unit A will raise with the same 3 mill tax effort.

So, the goal of taxpayer equity has been achieved, but at the cost of reducing the degree of pupil equity.

School Unit	-----Per Pupil Revenues-----			Fiscal Capacity: Per Pupil Valuation	Local Mill Rate
	State	Local	Total		
A	\$2,000	\$1,500	\$3,500	\$500,000	3.0 mills
B	\$2,000	\$750	\$2,750	\$250,000	3.0 mills

It should be noted that a per-pupil school funding formula *might* provide for equitable school funding, but only if control is exerted over the influence of variations in the fiscal capacity of different units. The State of Washington's school funding formula illustrates the special steps that must be taken to accomplish this. According to the April 1990 issue of *School Finance At A Glance*,¹ the State of Washington has a school funding formula that bases most of its state funding on the number of per-formula staff units in each school administrative unit. (Per-pupil and per-staff funding formulas differ somewhat in the computations which are used, but the issues that are associated with these two variants of school funding are essentially identical.) The State of Washington resolves its equity issue in two ways:

- o In FY 90, the State of Washington provided 73.4% of all revenues used by local school units. The comparable percentage, for Maine in this same year is 53.2%. The Department of Education has estimated that if Maine were to increase its funding to the same percentage as was accomplished in Washington State, Maine would have had to spend an additional \$233,593,166. (Source: The 1990 *School Finance At A Glance*.)
- o Washington State restricts local property tax revenues to 20% of the combined state and federal funding of the prior fiscal year. (Source: The 1990 *School Finance At A Glance*.)

The intent of these two provisions of Washington's school funding formula is to minimize the influence of differences in fiscal capacity among the school administrative units in the state. It should be noted that in every state, the degree and type of equity must be in compliance with that state's constitution.

How a Fiscal Capacity Indicator is Currently Used in Maine

Maine's school funding formula is based on a theoretical school funding formula called the Foundation Formula. This theoretical model illustrates how fiscal capacity measures may be used. It should be noted that this simplified description does not incorporate Maine's approach for program costs, debt service costs, and adjustments.

1. To provide for pupil equity (as defined above), the foundation school funding formula requires that the state establish a *per-pupil foundation rate*, or minimum

 1. Published by the Education Commission of the States.

amount of money that must be spent for every student in each school administrative unit. The total foundation amount to be used by the school administrative unit is the product of (a) the foundation rate, and (b) the number of pupils in the unit. In Maine, in 1990-91, this total guaranteed amount was \$3,341 per pupil.

Both the state and the local unit will *share* in providing for this total foundation amount. The amount of the local and state shares is described in steps #2b and #2c, below.

2. To provide for taxpayer equity (also as defined above), the foundation school funding formula requires the following:
 - a. The state must establish a required local taxpayer effort, or mill rate. In Maine, this state-prescribed mill rate, called an *operating cost mill rate*, is 6.13 mills for 1990-91.
 - b. The *local share part* of the total foundation amount (from step #1) is limited to the amount of local property tax revenues that can be raised at the state-specified mill rate in step #2a. This is calculated by multiplying the state valuation of property in the school administrative unit by the operating cost mill rate.

Note: this step is critical to the discussion of fiscal capacity indicators. It is this step that currently involves state valuation of property and which might be modified under proposals that would consider income.

- c. The *state share part* of the total foundation amount (from step #1) is whatever is required so that the state and local share parts add to this total foundation amount. The *state share percentage* of the total foundation amount, is 100% less the local share percentage.

As long as the only local property tax revenues raised are those revenues raised with the required mill rate (such as the 6.13 mills used in Maine in 1990-91), both pupil equity and taxpayer equity are achieved. However, if a local unit raises *additional* property tax revenues (called *local optional revenues*), then some degree of equity is lost. Neither the per-pupil funding formula nor the Foundation funding formula *guarantee* equity. However, the Foundation formula is designed to take into account the differences in wealth that exist among the school administrative units and therefore reduces the harmful impact on equity. Only those *local optional* revenues will contribute to inequities, rather than *all* local tax revenues, as is the case with the per pupil funding formula.

DISCUSSION OF THE FISCAL CAPACITY ISSUE

Using Property Valuation to Determine Fiscal Capacity.

The tax base approach is one of the three methods of determining fiscal capacity that were discussed by the Task Force. As of April, 1990, 32 of the 50 states (including Maine) used some form of the tax base approach to measuring fiscal capacity, without any consideration of income or other non-tax base statistics¹, usually with property valuation

1. 1990 School Finance At A Glance, published by the Education Commission of the States.

as the sole indicator of fiscal capacity. In Maine, the tax base is property. Therefore, in Maine the tax base approach to determining fiscal capacity uses each school administrative unit's state valuation of property. The essential advantage of this approach is that state valuation of property is the taxable wealth of each school administrative unit. In Maine, municipalities are not required to assess property at full market value. If the local assessed value of property in each unit were used as the fiscal capacity indicators in Maine's school funding formula, these fiscal capacity indicators would not be comparable. To eliminate this source of incomparability, Maine's school funding formula utilizes the *state* valuation of property within each unit: the State Bureau of Taxation's estimate of the full market value of property in the unit.

Each municipality's tax base is property, not income. The aggregate personal income of a municipality (as indicated by per capita income, median family income, etc.) represents the wealth of the *residents* of the community, not the wealth of the community itself as a governmental entity. The distinction is fundamental, since the tax base of the community is property, not income. For example, regardless of how wealthy a resident family might be, that family's property taxes are limited to that part of the family wealth which is computed by multiplying the property tax mill rate times the valuation of the family's property.

A primary strength of the *tax base* approach is that it recognizes *all* of the economic resources that are available to a municipality, including property of non-residents and corporations who own property in a municipality. To see why this is important, consider the following hypothetical example of two municipalities. Suppose that these two municipalities are equal in state valuation of *homes*. However, community "A" has little commercial property, while a large mill is located in community "B". If the *tax base* approach were *not* used, and instead another approach were used (for example, per capita income), then if both municipalities were equal in their per capita income, both would receive identical subsidies for education, and the total amount of the required local share amount would also be identical (assuming the same number of pupils, etc.). However: each individual homeowner in community "A" would have to pay more in property taxes for their local share of education costs than individual homeowners in community "B", since only in community "B" is there a large amount of commercial property that can divert much of the local burden away from the homeowners.

Using Income to Determine Fiscal Capacity.

In Maine, state valuation of property has always been used as the only indicator of the fiscal capacity of each school administrative unit. However, in recent years, state valuation of property has been criticized as being inadequate, because of two inter-related economic conditions:

- o state valuation has increased over recent years at a higher rate than has personal income, and
- o there has been a disparate rate of increase in state valuation, in different parts of the State.

The income approach to determining fiscal capacity was the second approach considered by the Task Force. This approach is based on the fact that all taxes must be paid for out of income or accumulated wealth, and that the best indicator of fiscal capacity must be based on income and other accumulated wealth. According to this view, the tax base (property) is significant only as a means of *prorating* the total amount of taxes to be collected among

the homeowners and businesses of the municipalities in the school administrative unit; it is not significant to determine the amount of taxes that could be raised.

- A significant argument for the *income* approach is that it is not influenced by the fact that in Maine, state valuation of property has been increasing at different rates in different geographical parts of the state. To see why this is important, consider the following hypothetical example of two municipalities. Both communities have the same per capita income. However, Community "C" is located on the coast, and state valuation of property has increased at a higher-than-state-average rate for the past several years. Community "D", in contrast, is off the beaten path. Consequently, although state valuation of property on Community "D" has increased, the rate of increase has been substantially below the state average. If state valuation were used as the fiscal capacity indicator, the educational subsidy provided to Community "C" would be much less than the amount of subsidy provided to Community "D", even though the per capita income (the ability to pay taxes) is identical in both communities. The use of the *income* approach would ignore the "paper" worth of property and, instead, provide an equal amount of subsidy to each community, based on their equal per capita income.

It should be noted that the *income* approach does *not* mean that local municipalities would tax income. The use of personal income as a fiscal capacity indicator is only for the purpose of being better able to determine how much property tax revenues the municipality can raise.

Currently there are two sources of income data aggregated by municipality: the Maine Income Tax data and the U.S. Bureau of Census data.

The U.S. Bureau of Census data is more complete than the Maine Income tax data:

- The Bureau of Census income data includes *all* income in the following categories: wages and salaries, self-employment income, interest, dividends, rental income, social security income, and transfer payments such as unemployment compensation. In contrast, the Maine Income Tax data includes only *reportable* income.
- The Bureau of Census income data includes income for *all* residents. In contrast, the Maine Income Tax data is based only on those residents who are required to file an income tax report.

There are two drawbacks to the use of Bureau of Census data:

- The Bureau of Census income data is *estimated*.
- Also, Bureau of Census income data is usually provided about every other year, rather than annually. (Note, however, that even this is more often than is actually required by federal statute (once each decade).

A possible weakness in the Maine Income Tax data is the unknown validity of the "town of residence" blank in the Income Tax Form. The accuracy with which this blank was completed would be a critical determinant of the usefulness of the Income Tax data.

Using A Combination of Property Valuation and Income to Determine Fiscal Capacity

It has been suggested that if income were blended with state valuation, a more realistic fiscal capacity indicator would result. As of April 1990¹, no state uses income as the *sole* means of measuring fiscal capacity. However, 13 states are using income *and* the tax base approaches together as a combined measure of fiscal capacity.

Data for non-resident income and corporate income is not available for each municipality. Only personal resident income data is available. There is some justification for using aggregate personal resident income data to adjust the state valuation of personal resident property. However, there is *no* justification for using aggregate personal resident income data to adjust the *entire* state valuation amount, which includes personal non-resident property and commercial property, as well as personal resident property. For example, in a low-income municipality, this type of income adjustment would also lower the property taxes of property owned by non-resident property owners.

The Current Circuit Breaker Program

The Task Force also noted that all school funding formulas are targeted at an *average* fiscal capacity within a unit. School funding formulas are not designed to accomplish targeted assistance at the particular families that have the greatest need. Not even the use of income would change the fact that educational subsidies help all taxpayers in a community alike, including the rich *and* the poor. In this sense, a state school funding formula is considered inefficient for the purpose of aiding specific needy families.

In contrast, a circuit-breaker program is more efficient for providing help to targeted needy families, since it focuses its available funds on specific targeted families, rather than on all taxpayers. The Task Force considered Maine's circuit-breaker program to be an appropriate method of providing this type of assistance. Although the Task Force was aware of limitations in the current program, it considered these limitations as targets for correction, rather than as a basis for elimination of the program. Although the Task Force considered several of these limitations, it did not consider itself to be an authority on the most appropriate corrective actions.

TASK FORCE RECOMMENDATIONS FOR THE FISCAL CAPACITY ISSUE

Income should not be used in determining the fiscal capacity of a school administrative unit. However, because some low-income families must pay inappropriately high property taxes because of the market-value method of assessing property, targeted assistance for these needy families, in proportion to their need, should be provided. The current circuit-breaker program should be improved to provide this targeted assistance, especially with regard to making the program better known.

1. 1990 School Finance At A Glance, published by the Education Commission of the States.

Issue #3

AVERAGING STATE VALUATION OF PROPERTY OVER A PERIOD OF YEARS

BACKGROUND FOR THIS ISSUE

The Task Force determined, in other discussions (See Issue #2) that the state valuation of property is the most appropriate indicator of fiscal capacity. However, the Task Force was concerned that on many occasions, state valuation of property would increase at an extremely rapid rate, with consequently rapid declines in the state subsidy. If for each fiscal year, the fiscal capacity indicator were based on the *average* of each school administrative unit's state valuation of property for the most recent year and for one or more prior years, the rate of change in the fiscal capacity indicator would be less extreme.

DISCUSSION ON THE AVERAGING STATE VALUATION ISSUE

Some of the issues related to a consideration of a "rolling average" of state valuation amounts are indicated below:

1. How many years of state valuation data should be averaged? Theoretically, the trend of fiscal capacity indicators will be "smoother" if each of these fiscal capacity indicators are calculated for many years.

However, there is another consequence of the longer time period. Increasing the length of the time period used to compute the rolling average will also increase the possibility that the resulting fiscal capacity indicator is not representative of the *current* tax base of each school administrative. This non-representative feature of the rolling average will be beneficial to units if applied when the unit is beginning to experience rapid increases in its state valuation of property; it will not be beneficial to units during a period when increases in its state valuation of property are slowing down. A hold harmless provision would minimize the impact for such units.

The Task Force noted that although some units would be impacted less favorably than other units following the initial implementation, the *potential benefit* would exist for every unit.

2. How should this process consider changes in state valuation caused by changes in the *nature* of the tax base (for example, changes caused by a plant opening or closing) during the time period?
3. How would a "rolling average" process impact the current hold harmless statute, which provides that for each year, a school administrative unit's state subsidy for operating costs cannot be less than 90% of its operating cost state subsidy for the prior year.

The Task Force examined the fiscal impact that would result for individual units if their fiscal capacity indicator were the average of the four most recent years of state valuation. (The data examined is provided in Appendices A and B of this report.)

The Task Force also noted that the current hold harmless provision of Maine's school funding formula, enacted in FY 89, addressed the same issue of rapidly increasing property values and the consequent rapid reduction in subsidies. The discussion under Issue #4 deals with this relationship.

RECOMMENDATIONS FOR THE AVERAGING STATE VALUATION ISSUE

A method of averaging each school administrative unit's State Valuation over a period of years should be developed. The implementation should be phased in over a period equal to the period of time used for the averaging. During this phase-in period, each unit will use either the one-year state valuation or the averaged state valuation, whichever is most favorable. (Not a unanimous recommendation.)

Issue #4

THE HOLD HARMLESS CLAUSE

BACKGROUND FOR THIS ISSUE

The hold harmless provision of the School funding formula was first effective in FY 89 and was enacted as recommendations of an earlier School Funding Task Force that was established by direction of Governor McKernan. The intent of this provision was to slow the rate of reduction in subsidies that result from rapidly increasing state valuation of property.

The hold harmless provision guarantees that the reduction in the state share amount of each unit's total allocation for operating costs can be no less than 90% of what that unit's state share amount was during the prior fiscal year.

DISCUSSION OF THE HOLD HARMLESS ISSUE

The Hold Harmless provision and the recommendation for averaging State Valuation of property (Issue #3) are different types of procedures. However, the intent of these procedures--the reduction in subsidies caused by rapidly increasing state valuation of property--is identical, and therefore the impacts of these different procedures will probably interact with one another. Therefore, after implementing the averaging of State Valuation procedure, the Hold Harmless provision may have a different impact than before.

RECOMMENDATIONS FOR THE HOLD HARMLESS ISSUE

Although no specific changes are recommended at this time for the Hold Harmless provision of the school funding formula, this provision should be reviewed after the averaging of state valuation has been implemented, to determine whether the Hold Harmless provision needs to be modified.

Issue #5

THE MINIMUM SUBSIDY CLAUSE

BACKGROUND FOR THIS ISSUE

The minimum subsidy provision of the School funding formula was first effective in FY 89 and was enacted as recommendations of an earlier School Funding Task Force that was established by direction of Governor McKernan. This provision was enacted in acknowledgement of the fact that all units must comply with state mandates and the cost of this compliance should be supported by the State.

The minimum subsidy provision guarantees that every school administrative unit's subsidy should be *at least* some minimum amount. Each unit's minimum subsidy amount is calculated as the product of:

- o the number of pupils in the unit, and
- o 5% of the K-12 foundation per-pupil operating rate.

DISCUSSION OF THE MINIMUM SUBSIDY ISSUE

The Task Force discussed at some length the tension between (1) the need to support, and even increase, the minimum subsidy provision, and (2) the need to provide an equitable distribution of subsidies which recognizes differences in fiscal capacity. This dilemma appeared to be one of those areas in which Dr. Augenblick's concept of "the best justice being rough justice" provided the only feasible resolution. The Task Force's final recommendation--for increasing the minimum subsidy provision to 10%--was balanced by another recommendation (discussed in Issue #6) that additional state funds be provided in a more equitable manner, by increasing the state share percentage to 60%. The Department estimated that the fiscal impact of the minimum subsidy recommendation, if implemented in FY 92, would be \$1,266,810.26. The FY 93 fiscal impact would be higher but the amount is indeterminate at this time. Appendix C details the impact of this recommendation, if implemented in FY 92.

The Task Force also considered, but took no action on, a similar proposal, not currently enacted as statute, that would provide a guarantee to each unit a minimum operating cost percentage for each unit should be established. It should be noted that the minimum state share percentage for operating costs is a *different* concept from the minimum subsidy percentage. Three options for a minimum state share percentage for operating costs were discussed by the Task Force: setting the minimum percentage at 5%, 10%, and at 20%.

The fiscal impact of these three options, *in the current fiscal year, FY 91*, was:

- o \$825,000 (@ 5% minimum state share percentage),
- o \$4.2 million (@ 10% minimum state share percentage), and
- o \$14.1 million (@ 20% minimum state share percentage).

The detailed computer listing also revealed that 48 units would receive additional

subsidies under the 5% option (and larger subsidy increases for either the 10% or 20% options.) An additional four units would benefit if either of the 10% or 20% options were implemented, but would not receive any additional subsidies if the 5% option were implemented. An additional fourteen units would benefit if the 20% option were implemented, but would not receive any additional subsidies if the 5% or 10% options were implemented.

RECOMMENDATIONS FOR THE MINIMUM SUBSIDY ISSUE

The minimum subsidy provision should be modified to specify a per-pupil minimum of 10% of the foundation per-pupil operating rate, effective in FY 93. This modification is linked to a corresponding increase in the State Share Percentage, as indicated in Recommendation #6.

Issue #6

THE STATE SHARE PERCENTAGE

BACKGROUND FOR THIS ISSUE

The current statute specifies that the state share of the *total allocation* of funds calculated in accordance with Maine's school funding formula be at least 55%. Other provisions of the school funding formula stipulate conditions which may increase this percentage. The actual state share percentage has been increasing over recent years. In FY 91, the state share percentage is 56.79%.

DISCUSSION OF THE STATE SHARE PERCENTAGE ISSUE

The consequence of an increase in the state share percentage can be described in two different ways. The increase *might* result in property tax relief, and it *might* result in a more equitable support for public schools. (The qualification of both of these descriptions as "possible" consequences is a necessary qualification. For example: if a local school administrative unit chose to capitalize on the increase in general purpose aid as a means of increasing the school unit budget, maintaining the existing property tax burden, then there would be no property tax relief. Similarly, since in this example the dependence on local option property taxes would not be decreased, there would be no improvement in equity.)

The Task Force's concern over the importance of equity has already been emphasized in the discussion of Issue #1. Although a specific definition of equity for use in Maine has not yet been formulated, action to increase state funds would have beneficial impact, regardless of the specific definition of equity that might be adopted.

The Department has estimated that the fiscal impact of this recommendation, if implemented in FY 92, would be \$33,443,247. The fiscal impact in FY 94 is indeterminate at this time.

RECOMMENDATIONS FOR THE STATE SHARE PERCENTAGE ISSUE

The minimum state share percentage of the total allocation of funds for educational subsidy should be increased to 60% effective in FY 94. The implementation of this increase should be phased in, during the coming years.

Issue #7

A MODEL BUDGET DOCUMENT

BACKGROUND FOR THIS ISSUE

Every school administrative unit is required to prepare an annual budget and submit it to the legislative body of the unit for approval. However, there is currently no statute or regulation (except as noted below) that prescribes the form or content of that school administrative unit budget. The exception is the suggested language that should be used for the warrant articles specifying the amounts to be appropriated and raised for different purposes.

DISCUSSION OF THE MODEL BUDGET ISSUE

The school administrative unit's budget document reflects that unit's educational goals, policies, and implementation plans for the coming school year, as well as the fiscal and other resources that would be needed to accomplish these plans. A budget document should reflect, in non-technical terms, this information to concerned individuals and organizations. Both school administrative units and individual citizens would benefit from a model budget document that illustrates how to provide such communications.

The Task Force noted that the model budget document should consist of two separate parts:

- o A set of guidelines for a school unit to consider, as it develops its own budget. Each school administrative unit would be responsible for determining whether, and how to implement these guidelines. The guidelines should be sufficiently general in nature so that they would be adaptable to the individuality of each school administrative unit.
- o A short brochure (perhaps arranged as a tri-folded single sheet) that would communicate basic commonly encountered budgetary issues that a parent or taxpayer might use to guide him/her through a school unit budgetary process.

RECOMMENDATIONS FOR THE MODEL BUDGET ISSUE

The Department should design a document that outlines the school budget process.

Issue #8
TUITION COSTS

BACKGROUND FOR THIS ISSUE

The amount of tuition that may be charged by any school administrative unit, and by any private school that is approved for tuition purposes, is determined by the Department of Education. Briefly, the statute specifies that these maximum rates for any school year be calculated as follows:

1. A per pupil expenditure for the school administrative unit or private school is calculated, using expenditure data and pupil count data for the fiscal year immediately prior to the year for which the tuition rates are effective.
 - a. The total expenditure amount used includes all expenditures in the prior fiscal year *except* expenditures for tuition and transportation, special education, vocational education, major capital outlay and debt retirement, and community services.
 - b. The pupil count used is (1) the average daily membership for the prior school year, for the K-8 tuition rate computation, and is (2) the average of the enrollment counts for October 1st and April 1st of the prior school year (less one half of the number of vocational students), for the 9-12 tuition rate.
 - c. One per pupil expenditure calculation is performed for elementary students and elementary expenditures, and a second per pupil expenditure calculation is performed for secondary pupils and secondary expenditures.
2. Two similar *statewide* per pupil expenditure amounts are also calculated: one for elementary expenses and pupils, and a second for secondary pupils and expenses.
3. The tuition *rates* utilize the per pupil expenditure amounts as calculated above and are calculated as follows:
 - a. *Elementary public* school unit tuition rate: equal to the elementary per pupil expenditure for that unit, as calculated in Step #1 above.
 - b. *Elementary private* school tuition rate: equal to the statewide elementary per pupil expenditure, as calculated in Step #2 above.
 - c. *Secondary public* school unit tuition rate: equal to the *lesser* of:
 - o the secondary per pupil expenditure *for that unit*, as calculated in Step #1 above, increased by a statewide inflationary adjustment percentage (which cannot exceed 6%); and
 - o the *corresponding statewide* secondary per pupil expenditure for that unit, as calculated in Step #2 above, increased by a statewide inflationary adjustment percentage (which cannot exceed 6%).

- d. *Secondary private* school tuition rate: calculated in a manner similar to that used for public secondary school units, except that an insured value factor amount is *added* to form the final tuition rate. This insured value factor is computed as 5% of the insured value of school buildings and equipment, divided by pupil count described in Step #1b above.

DISCUSSION OF THE TUITION ISSUE

Some critical features of the calculated tuition rates are as follows:

- o The authorized secondary tuition rate that may be charged by a school administrative unit is calculated as the *lesser* of (1) the unit's secondary per-pupil cost, and (2) a statewide average secondary per-pupil cost. In comparison, the authorized elementary tuition rate that may be charged by a school administrative unit is calculated as the unit's elementary per-pupil cost (regardless of whether the statewide average elementary per-pupil cost is less).

It was noted that the lack of a cap on the elementary tuition rate may be increasingly more important, if more parents choose to exercise choice in the placement of their children in Maine's schools. It was also noted that many school administrative units do not operate a secondary school and choose to tuition all of their pupils to another unit. If the existing cap on the secondary tuition rate were removed, this would cause a considerable increase in expenditures of these sending units.

More generally, any changes in the tuition rate calculation must consider that any change that benefits sending school units may be detrimental to receiving school units, and vice versa. It was noted that the Maine School Boards Association had adopted a resolution urging the Commissioner to form a committee of both sending and receiving school administrative units to address their concerns.

- o The rates are calculated each fall, as soon as the necessary information has been received by the Department, but after school unit budgets for the year have been approved.
- o In FY 92, it is proposed that the subsidies for the foundation allocation and the minimum subsidy guarantee will be reduced by 13.008%. However, units which tuition their pupils to other school administrative units will not be able to reduce their tuition expenses to match this revenue loss, since the tuition rates are calculated in accordance with statutes.

RECOMMENDATIONS FOR THE TUITION ISSUE

Each school administrative unit's elementary tuition rate should be capped at the statewide average per-pupil expenditure, as it is now done in calculating the secondary tuition rate. The Commissioner should form a committee of superintendents (from units who receive tuitioned students and units which tuition their students to other units) to consider the FY 92 tuition rates and their relationship to the anticipated reduction in subsidies.

Issue #9

A BALANCE BETWEEN THE STATE'S EDUCATIONAL INTERESTS AND OTHER INTERESTS OF THE STATE

In his presentation to the School Funding Task Force on January 25, 1991, John Augenblick observed that Maine's school funding formula had not struck an appropriate balance between its interests in education and its overall interests in all aspects of the State. As evidence of this conclusion, Dr. Augenblick noted Maine's school funding formula is essentially an expenditure-driven system, with local expenditures being the driving force behind the amount of general purpose aid that would be provided by the State. Task Force discussions and recommendations concerning this issue centered around three different topics:

- a. how updating percentages are computed, for the purpose of determining the one-year increase in base year educational costs,
- b. what types of local expenditures are considered to be subsidizable expenditures, and
- c. performance-based subsidies.

Each of these three topics is discussed as a separate issue on the following pages.

Issue #9a

CHANGING THE UPDATING PERCENTAGES

BACKGROUND FOR THIS ISSUE

Maine's school funding formula is based on two-year old costs, updated to estimate costs in the year prior to the year of allocation. Maine's school funding formula stipulates the method of estimating this one-year increase as the average of the two most recent percentages of annual increase.

DISCUSSION OF THE UPDATING PERCENTAGES ISSUE

Since no new educational mandates have been enacted in several years, inflationary pressures should be the only cause of increased educational costs for an individual pupil. However, the current method of calculating the updating percentage reflects not only inflationary factors, but it also reflects other factors such as the cost of implementing local policy choices.

RECOMMENDATIONS FOR THE UPDATING PERCENTAGES ISSUE

Each of the updating percentages used to calculate the total allocation amounts for the Recommended Funding Level should not exceed the average of the two most recent percentages of annual increase in the Consumer Price Index.

Issue #9b

CHANGING THE DEFINITION OF SUBSIDIZABLE EXPENDITURES

BACKGROUND FOR THIS ISSUE

Maine's school funding formula is an expenditure-driven system. Almost all local school administrative unit expenses are subsidizable (that is, the amount of subsidy provided to each unit is dependent on the amount of funds spent by the unit.) The few exceptions include are:

- o community services,
- o certain categories of costs that have not received Department of Education approval, including unapproved school construction projects, unapproved leases, unapproved bus purchases,
- o any major capital costs other than for approved school construction projects,
- o any interest on notes for purchase of school buses, and
- o any expenditures from federal or state grants (except as specified by law).

In particular, expenses that are required to implement local school administrative unit policies that exceed state mandates or which are unrelated to state mandates are subsidizable, as well as expenses that are essential to implement these state mandates.

DISCUSSION OF THE SUBSIDIZABLE EXPENSES ISSUE

An example of a category is transportation costs. Although there are currently no State mandates regarding what transportation services might be provided, a clear distinction might be provided between, for example, home-to-school-and-return services and other transportation services such as field trips or athletic events.

RECOMMENDATIONS FOR THE SUBSIDIZABLE EXPENSES ISSUE

The Commissioner should (1) identify categories of expenditures which may be objectively separated into (a) a subcategory of costs associated with state mandates and other activities of interest to the State, and (b) another subcategory consisting of all other costs; and (2) propose legislation that would subsidize costs in subcategory 1a more favorably than costs in subcategory 1b.

Issue #9c

PERFORMANCE-BASED SUBSIDIES

BACKGROUND FOR THIS ISSUE

Current Maine statutes stipulate *educational processes* for which compliance is required, such as class sizes. However, school administrative units are not systematically held accountable for the outcomes of these educational processes, nor have these outcomes been operationally defined. Also, educational subsidies are not linked to school performance.

In the discussion of Issue #1, it was noted that the question, "*What is the object that is to be equitably distributed?*" can be answered in terms of inputs, outputs of schooling, or lifetime outputs. These two later categories of possible answers to the "object" question are of interest in this discussion of Issue #9c.

DISCUSSION OF THE PERFORMANCE-BASED SUBSIDIES ISSUE

Linking subsidies to performance by schools has theoretical merit.

The Kentucky Education Reform Act of 1990 provides one possible model for a performance-based system of school funding. This Reform Act states that "it is the intent of the General Assembly that schools succeed with all students and receive the appropriate consequences in proportion to that success". The Reform Act requires the State to establish a system of determining successful schools and to provide appropriate rewards for success.

The reward system is based on the following:

1. A school (not a school unit) is to be the unit of accountability.
2. School success is determined by measuring school improvement over a two-year period. The specific definition of success has not yet been defined. It will be based on a combination of factors, such as attainment of learning goals, attendance, dropouts, grade retention, and successful transition from school to work, post-secondary education, or military duties following graduation.
3. A school is to be rewarded for an increase in the proportion of successful students, including "at risk" students, above a specified threshold percentage of increase in successful students. A separate threshold level will be established for each school. Each school's threshold level will take into account (a) that school's current percentage of successful students, and (b) the fact that schools closer to a 100% success rate will have a lower required threshold amount.
4. The amount of reward provided to a successful school will be based on the actual salaries paid to certified staff employed by the school. Each successful school's certified staff will collectively decide, by majority vote, the uses of this reward, except that rewards cannot be considered as salary or compensation for retirement purposes.

5. Consequences for failing to be successful are also specified. Depending on the degree of non-success, the consequences may be (a) submission of an "improvement plan", (b) being assigned one or more "Kentucky Distinguished Educators" who have authority to make extensive changes in the operation of the school, and (c) being declared a "school in crisis".

The latter circumstance would involve (a) the right of parents to require the unit superintendent to transfer their children to another school or, if necessary, to another school unit at the local unit's expense; and (b) binding recommendations by the school's "Kentucky Distinguished Educator" regarding retention, dismissal, or transfer of school staff.

6. A similar system of rewards and penalties for the unit that operates any non-successful school are also established.

However, many important implementing details have not yet been formulated, and the full range of practical consequences of this concept have not been thoroughly explored.

The State of Kentucky has not yet implemented this plan, and the specifics of their plan are not yet available. Therefore, although the Task Force was provided with some materials of the Kentucky Reform Act of 1990 (as summarized above), the Task Force did not discuss the issue of performance-based subsidies, and no recommendations were provided by the Task Force.

RECOMMENDATIONS FOR THE PERFORMANCE-BASED SUBSIDIES ISSUE

The Commissioner should continue to monitor the efforts by Kentucky to design a model which links educational subsidies to school performance. When sufficient information regarding the feasibility and validity of this type of approach is determined, the Commissioner should provide recommendations regarding the possible use of the Kentucky (or a related) model in Maine.

Issue #10

PROPERTY TAX RELIEF GRANTS

BACKGROUND FOR THIS ISSUE

Currently, two property tax relief programs are providing additional revenues to municipalities and, in some instances, to school administrative units as a pass-through from the municipalities.

The first of these two property tax relief programs is the Certification Block Grant program. This program provides to each municipality a prorated share of an amount calculated for the school administrative unit or units that support that municipality. The calculated amount for the unit is \$100 times the full-time equivalent (FTE) count of all teachers and administrators in the unit in certain designated positions. Each unit's calculated amount is prorated among the municipalities being supported by that unit, on a per-pupil basis. The municipality's legislative body may retain all of these funds, or it may provide some, or all, of these funds to the school administrative unit.

The other property tax relief program is the Low Income Student Adjustment program. This program provides to each municipality a prorated share of an amount calculated for the school administrative unit or units that support that municipality. The calculated amount (for the school administrative unit) is equal to the product of:

- o the number of pupils in the unit, with all pupils eligible for free or reduced lunch being counted as 1.2 students; and
- o a per pupil amount that depends on the operating cost state share percentage that is calculated by the school funding formula for that unit, as follows:
 - \$100, if the state share percentage is less than 25%,
 - \$50, if the state share percentage is greater than 25% but less than 45%, and
 - \$25, if the state share percentage is greater than 45% but less than statewide average percentage of contribution for the total allocation.

DISCUSSION OF THE PROPERTY TAX RELIEF GRANT ISSUE

Dan Calderwood, of the Maine School Management Association, shared information with the Task Force regarding the results of a survey concerning the availability of the Certification Block Grant funds to school administrative units. According to the MSMA Survey that was conducted in the summer of 1990:

- o 77 (41%) of the reporting units indicated that these funds are turned over from the municipality to the unit,
- o 58 (31%) of the reporting units indicated that these funds are retained by the municipality, and
- o 55 (29%) of the reporting units indicated that the amount of the Certification Block

Grant funds is included in the unit budget, but that the block grant funds received from the State are retained by the municipality.

93 of the 283 school administrative units in the State did not participate in this survey.

RECOMMENDATION FOR THE PROPERTY TAX RELIEF GRANT ISSUE

Funds appropriated for the Certification Block Grant should be distributed directly to schools, rather than to the municipalities as is currently done. To accomplish this, the title of the appropriation should be renamed from "Block Grants to Municipalities" to "Block Grants to School Administrative Units, Private Schools Serving In Lieu of Public High Schools with more than 60% of their pupils being Publicly Funded, and Vocational Regions."

Issue #11

COST-OF-LIVING

BACKGROUND FOR THIS ISSUE

In the discussion of equity (Issue #1), it was noted that two of the methods of defining the *object* to be equitably distributed included (1) expenditures and (2) cost-adjusted expenditures. The equity basis for this cost-adjusted expenditure approach is not that school expenses differ in different geographical regions, since some of these cost differences may only be the consequence of local policy. Rather, the equity basis for considering cost-adjusted expenditures is to determine if different costs might be necessary to obtain the same service. Thus, if two units offer different teacher salaries, but the teachers in these unit represent an identical mix of experience, educational status, and other indicators, then the differences in cost are not relevant to equity for pupils.

The basic measures of pupil equity hinge on the assumption that providing an equal educational service in two different school administrative units will require the same amount of expenditures. A similar assumption is involved in measures of taxpayer equity: that the competing demands for each tax dollar are the same in every municipality. To the extent that the first assumption is not true, then a correction factor, recognizing cost-of-living differences for different units, may be considered. To the extent that the second assumption is not true, then a correction factor, recognizing differences in the municipal burden of different municipalities, may be considered.

DISCUSSION OF THE COST OF LIVING ISSUE

Professor Steven C. Deller, of the University of Maine at Orono, has proposed a methodology for estimating the cost of living in each Maine municipality. However, it is not certain whether his methodology would be relevant for the purposes of the school funding formula. If it were relevant, there is currently no actual data collected, and no institutionalized method of updating the cost-of-living data.

Only five states now incorporate a cost-of-living factor in their school funding formula. Only two of these states (Missouri and Texas) consider *educational* costs (as compared to other cost indicators such as the CPI, or Consumer Price Index).

RECOMMENDATIONS FOR THE COST OF LIVING ISSUE

The Task Force recognizes that cost-of-living factors may influence the local ability to pay property taxes. The Task Force recommends that the Department monitor the experience of the five states now incorporating cost-of-living in their school funding formula. (Not unanimous.)

Issue #12

MUNICIPAL OVERBURDEN

BACKGROUND FOR THIS ISSUE

All municipalities must budget for non-educational needs as well as for educational needs. In general, the amount of funds required for these non-educational needs will be proportional to the size of the municipality. If each municipality's tax base is also proportionate to its size, then the competition between educational and non-educational needs will be approximately the same in all municipalities.

However, some municipalities act as if they are a regional magnet, attracting a concentration of services that are located in the municipality but which support an entire region, rather than the residents of the municipality. Usually these are the larger municipalities in a geographic area. These municipalities have an especially large concentration of hospitals, office buildings, industrial parks, etc. Therefore, additional services (including, for example, specialized fire fighting equipment for tall buildings, more frequent road repair requirements, etc.) are required to support these region-supporting facilities. If the cost of these increases in municipality services is not offset by increases in the municipality tax base, then a municipal overburden is said to exist.

DISCUSSION OF THE MUNICIPAL OVERBURDEN ISSUE

The concept of a municipal overburden has intuitive appeal. However, John Augenblick¹ noted that efforts to measure the concept were unsatisfactory, and sometimes provided counter-intuitive results. Perhaps the basis for this difficulty lie in the fact that measurement inevitably would require a consideration of what *might have been, if the regional support services were not located in the municipality*. For example, the following questions would appear to be at the heart of the municipal overburden issue:

- o What would be the decrease in the cost of municipal services if the regional services were *not* located in the municipality?
- o What would the municipality tax base be if the regional services were *not* located in the municipality?

Neither of these questions is directly answerable, and requires a conjecture. For example, how much of an increase in the municipality's Fire Department budget would have been required even if an industrial park were not built? How much of municipality services for a non-taxable hospital were offset by the increase in the tax base by doctors offices that would not have otherwise been located in the municipality. Apparently, either the concept itself lacks definable dimensions, or the existing measurements have poor validity and/or reliability.

RECOMMENDATION FOR THE MUNICIPAL OVERBURDEN ISSUE

The Task Force makes no recommendation.

1. During his January 25, 1991 presentation to the Task Force.

Part V
APPENDICES

- APPENDIX A** Trends in State Share Percentage, Based on an *Average of the Four Most Recent Years of State Valuation*
- APPENDIX B** Trends in State Share Percentage, Based on Current Statute (*Most Recent State Valuation*)
- APPENDIX C** Impact of an Increase in the Minimum Subsidy from 5% to 10%

MAINE STATE DEPARTMENT OF EDUCATION

04/11/91

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
002 ACTON						
005 ALEXANDER						
008 ALNA	76.19	77.42	78.85	82.62	6.43	6.43
009 ALTON	51.52	49.86	50.90	52.06	.54	2.20
014 APPLETON	82.94	84.83	86.62	87.48	4.54	4.54
015 ARROWSIC	74.40	73.52	73.79	75.16	.76	1.64
016 ARUNDEL	48.23	48.96	52.08	50.79	2.56	3.85
020 AUBURN	70.15	68.41	64.24	60.30	9.85-	9.85
021 AUGUSTA	61.76	61.26	59.69	59.07	2.69-	2.69
024 BAILEYVILLE	50.24	51.49	50.38	51.52	1.28	1.28
026 BANCROFT			1.93			1.93
027 BANGOR			6.53			6.53
028 BAR HARBOR	47.78	48.72	49.73	50.08	2.30	2.30
030 BATH	1.16	1.66	4.38	2.69	1.53	3.22
031 BEALS	40.32	39.29	38.90	39.26	1.06-	1.42
032 BEDDINGTON	81.10	83.22	84.06	83.98	2.88	2.96
040 BIDDEFORD						
044 BLUE HILL	47.32	41.06	35.33	36.48	10.84-	11.99
049 BOWERBANK	24.13	28.60	20.97	13.21	10.92-	15.39
051 BRADLEY						
052 BREMEN	73.83	73.25	74.45	76.62	2.79	3.37
053 BREWER	4.46	.09			4.46-	4.46
054 BRIDGEWATER	59.64	61.00	62.29	62.26	2.62	2.65
057 BRISTOL	73.28	76.02	76.36	79.21	5.93	5.93
058 BROOKLIN						
060 BROOKSVILLE						
063 BRUNSWICK	2.78				2.78-	2.78
065 BUCKSPORT	48.68	49.96	49.45	49.99	1.31	1.31
070 CALAIS	24.45	29.21	32.60	32.08	7.63	8.15
075 CAPE ELIZABETH	73.24	75.32	77.76	79.63	6.39	6.39
077 CARIBOU	35.02	31.71	28.09	28.10	6.92-	6.93
079 CARROLL PLT.	74.05	74.76	76.68	78.71	4.66	4.66
083 CASTINE	71.52	68.35	66.28	66.49	5.03-	5.24
085 CASWELL						
086 CENTERVILLE	83.17	79.77	76.58	75.94	7.23-	7.23
089 CHARLOTTE		7.09				7.09
090 CHELSEA	69.93	70.45	70.55	71.85	1.92	1.92
094 CHINA	83.94	83.93	83.90	82.78	1.16-	1.16
100 COOPER	71.54	71.88	73.02	73.41	1.87	1.87
101 COPLIN PLT.	38.62	42.32	46.39	52.90	14.28	14.28
106 CRANBERRY ISLES			12.64	4.81	4.81	12.64
107 CRAWFORD						
113 DALLAS PLT.	32.73	43.92	41.32	43.04	10.31	11.19
114 DAMARISCOTTA						
116 DAYTON	40.21	38.99	35.81	29.85	10.36-	10.36
117 DEBLOIS	63.00	64.83	65.07	64.60	1.60	2.07
118 DEDHAM		3.33				3.33
121 DENNISTOWN PLT.	54.67	56.82	59.96	61.04	6.37	6.37
122 DENNYSVILLE		34.31	53.67	58.63	58.63	58.63
	75.98	79.31	82.58	82.99	7.01	7.01

MAINE STATE DEPARTMENT OF EDUCATION

04/11/91

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
128 DRESDEN	72.02	72.36	73.40	71.05	.97-	2.35
129 DREW PLT.	29.23	25.53	32.50	12.52	16.71-	19.98
130 DURHAM	75.40	75.22	73.96	72.89	2.51-	2.51
136 EAST MILLINOCKET		4.49				4.49
137 EASTON	40.28	44.20	51.99	53.77	13.49	13.49
138 EASTPORT	78.37	79.51	80.87	78.14	.23-	2.73
140 EDGEComb	31.32	31.13	32.16	26.24	5.08-	5.92
144 ELLSWORTH	56.23	54.67	52.69	53.87	2.36-	3.54
151 FALMOUTH	.05				.05-	.05
158 FRANKLIN			65.55	64.66	64.66	65.55
160 FREEPORT	24.64	17.38	11.77	7.02	17.62-	17.62
167 GEORGETOWN						
168 GILEAD	71.09	72.39	75.00	75.62	4.53	4.53
169 GLENBURN	81.10	82.53	82.75	82.89	1.79	1.79
170 GLENWOOD PLT.						
171 GORHAM	59.28	58.55	57.52	58.24	1.04-	1.76
172 GOULDSBORO	41.18	44.15	42.00	38.80	2.38-	5.35
174 GRAND ISLE	75.73	78.12	80.23	82.71	6.98	6.98
175 GR LAKE STR PLT.	28.83	23.08	25.66	37.29	8.46	14.21
177 GREENBUSH	85.38	84.54	85.37	84.85	.53-	.84
179 GREENFIELD	74.53	75.28	77.76	81.26	6.73	6.73
180 GREENVILLE	60.12	56.33	55.90	54.56	5.56-	5.56
187 HANCOCK	51.55	49.23	46.70	48.29	3.26-	4.85
188 HANOVER	61.93	57.55	56.43	59.82	2.11-	5.50
189 HARMONY	76.70	77.87	79.38	80.53	3.83	3.83
197 HERMON	71.84	73.48	73.77	74.07	2.23	2.23
198 HERSEY	41.19	52.62	60.69	67.59	26.40	26.40
199 HIGHLAND PLT.	24.83	16.57	20.06	31.51	6.68	14.94
204 HOPE	46.29	52.13	54.35	53.14	6.85	8.06
210 ISLE AU HAUT						
211 ISLESBORO						
214 JAY						
215 JEFFERSON	60.42	62.41	60.36	57.51	2.91-	4.90
216 JONESBORO	66.97	39.28	22.08	11.48	55.49-	55.49
217 JONESPORT	74.15	73.87	73.56	72.93	1.22-	1.22
222 KINGSBURY PLT.						
223 KITTERY	33.72	25.68	17.79	15.88	17.84-	17.84
227 LAKEVILLE						
228 LAMOINE	47.44	48.26	51.98	47.69	.25	4.54
233 LEWISTON	57.77	58.67	58.56	58.58	.81	.90
236 LIMESTONE	94.32	94.25	94.44	94.83	.51	.58
239 LINCOLN PLT.						
240 LINCOLNVILLE	34.48	34.09	31.35	27.87	6.61-	6.61
242 LISBON	73.10	73.67	73.23	71.75	1.35-	1.92
243 LITCHFIELD	70.26	72.07	73.52	74.50	4.24	4.24
247 FRENCHBORO	38.74	36.21	30.41	29.51	9.23-	9.23
253 MACHIAS	68.60	70.66	70.41	73.06	4.46	4.46
255 MACWAHOC PLT.	36.13	45.39	56.38	56.36	20.23	20.25
256 MADAWASKA	25.12	30.87	37.99	44.71	19.59	19.59

MAINE STATE DEPARTMENT OF EDUCATION

04/11/91

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
258 MADRID	55.18	57.10	55.68	56.22	1.04	1.92
259 MAGALLOWAY PLT.						
260 MANCHESTER	58.40	60.14	62.39	62.74	4.34	4.34
262 MARIAVILLE	27.65	43.90	47.44	49.55	21.90	21.90
263 MARSHFIELD	75.41	76.71	79.59	80.34	4.93	4.93
269 MECHANIC FALLS	83.49	84.40	84.14	83.60	.11	.91
270 MEDDYBEMPS	24.14	22.85	30.01	43.95	19.81	21.10
271 MEDWAY	84.96	86.67	87.88	88.50	3.54	3.54
276 MILFORD	73.83	75.74	77.48	79.47	5.64	5.64
277 MILLINOCKET	28.06	31.85	38.47	46.25	18.19	18.19
279 MINOT	78.05	79.56	81.10	80.31	2.26	3.05
280 MONHEGAN PLT						
281 MONMOUTH	69.59	70.81	71.60	70.65	1.06	2.01
287 MORO PLT.			28.86	42.96	42.96	42.96
291 MOUNT DESERT						
292 MOUNT VERNON	60.60	62.46	65.29	64.46	3.86	4.69
294 NASHVILLE PLT.						
297 NEWCASTLE	35.99	33.75	31.21	33.36	2.63-	4.78
305 NEW SWEDEN	80.78	81.88	83.81	83.93	3.15	3.15
307 NOBLEBORO	52.85	50.86	45.67	44.16	8.69-	8.69
310 NORTHFIELD						
320 OLD ORCHARD BCH.	30.57	24.18	17.77	12.45	18.12-	18.12
321 OLD TOWN	47.76	51.02	54.72	54.93	7.17	7.17
322 ORIENT	24.50	34.45	49.09	51.16	26.66	26.66
323 ORLAND	68.93	71.10	71.42	70.18	1.25	2.49
324 ORONO	59.14	61.78	63.60	64.57	5.43	5.43
325 ORRINGTON	67.05	65.39	63.87	61.43	5.62-	5.62
327 OTIS	23.41	33.97	36.61	37.84	14.43	14.43
332 PALERMO	63.01	61.57	61.43	61.34	1.67-	1.67
339 PEMBROKE	76.33	78.75	80.13	79.57	3.24	3.80
340 PENOBSCOT	61.21	61.73	60.37	59.24	1.97-	2.49
342 PERRY	71.37	75.10	76.96	77.37	6.00	6.00
343 PERU	61.73	64.33	67.99	70.94	9.21	9.21
345 PHIPPSBURG	24.02	23.37	16.84	12.03	11.99-	11.99
348 PLEASANT RDGE PL						
350 POLAND	62.83	63.93	64.39	62.92	.09	1.56
353 PORTLAND	14.50	7.26	2.15	3.79	10.71-	12.35
357 PRINCETON	72.56	76.31	80.08	82.24	9.68	9.68
360 RANGELEY	5.05				5.05-	5.05
361 RANGELEY PLT.						
362 RAYMOND	17.43	16.67	15.98	19.49	2.06	3.51
363 READFIELD	69.21	70.67	70.67	70.58	1.37	1.46
364 REED PLT.	72.64	74.03	71.58	73.76	1.12	2.45
365 RICHMOND	75.42	76.63	77.25	77.53	2.11	2.11
367 ROBBINSTON	64.05	61.76	65.38	69.16	5.11	7.40
370 ROME	23.30	24.17	23.21	24.87	1.57	1.66
371 ROQUE BLUFFS	32.92	38.91	42.93	39.88	6.96	10.01
373 RUMFORD						
374 SACO	52.50	50.09	48.49	48.15	4.35-	4.35

MAINE STATE DEPARTMENT OF EDUCATION

04/11/91

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
380 SANDY RIVER PLT.						
381 SANFORD						
383 SCARBOROUGH	67.62	65.59	64.26	64.27	3.35-	3.36
389 SEDGWICK	31.42	27.89	25.77	26.10	5.32-	5.65
392 SHIRLEY	45.74	43.83	38.45	37.12	8.62-	8.62
398 SOMERVILLE	68.15	67.08	70.90	76.82	8.67	9.74
401 SOUTH BRISTOL	69.73	72.07	72.80	75.96	6.23	6.23
402 SOUTHPORT						
403 SOUTH PORTLAND						
405 SOUTHWEST HARBOR	21.26	17.97	14.83	14.82	6.44-	6.44
411 STEUBEN	17.07	18.97	16.37	15.44	1.63-	3.53
412 STOCKHOLM	73.03	73.13	72.79	71.51	1.52-	1.62
420 SURRY	76.53	77.95	78.81	80.98	4.45	4.45
424 TALMADGE	29.66	31.91	25.92	23.75	5.91-	8.16
430 TREMONT	33.64	38.27	47.02	57.40	23.76	23.76
431 TRENTON	9.56	9.95	6.97	7.63	1.93-	2.98
436 UPTON	13.56	6.25	5.11	15.40	1.84	10.29
438 VANCEBORO						
439 VASSALBORO	58.94	62.91	67.48	75.23	16.29	16.29
440 VEAZIE	72.03	72.99	73.66	73.65	1.62	1.63
445 WAITE	50.08	56.20	61.95	64.01	13.93	13.93
448 WALES	64.77	66.90	67.75	70.57	5.80	5.80
456 WATERVILLE	75.23	77.22	79.35	80.07	4.84	4.84
457 WAYNE	52.37	54.85	56.41	58.39	6.02	6.02
458 SABATTUS	51.37	52.17	50.96	50.41	.96-	1.76
463 WESLEY	81.93	81.31	80.84	79.62	2.31-	2.31
464 WEST BATH	43.49	46.76	43.07	51.55	8.06	8.48
465 WESTBROOK	42.15	42.36	44.69	42.69	.54	2.54
469 WESTMANLAND	31.08	27.88	25.64	29.48	1.60-	5.44
472 WESTPORT		7.30	19.12	35.17	35.17	35.17
473 WHITEFIELD	18.03	15.86	12.08	7.35	10.68-	10.68
475 WHITNEYVILLE	77.29	78.72	78.89	79.77	2.48	2.48
476 WILLIMANTIC	81.30	79.90	81.78	83.02	1.72	3.12
478 WINDHAM	13.26	5.59		2.46	10.80-	13.26
479 WINDSOR	57.70	55.71	53.21	52.28	5.42-	5.42
481 WINSLOW	69.64	71.06	73.00	73.94	4.30	4.30
482 WINTER HARBOR	52.70	55.99	59.17	60.14	7.44	7.44
485 WINTHROP	65.40	68.13	68.50	64.93	.47-	3.57
486 WISCASSET	65.41	66.82	66.64	64.50	.91-	2.32
487 WOODLAND						
489 WOODVILLE	84.09	84.72	86.47	88.12	4.03	4.03
490 WOOLWICH	64.53	65.36	64.99	62.70	1.83-	2.66
491 YARMOUTH	63.25	63.14	63.35	63.58	.33	.44
492 YORK		3.15	8.67	15.31	15.31	15.31
493 BARING PLT.	4.80				4.80-	4.80
495 MEDFORD	82.12	82.41	83.73	84.76	2.64	2.64
496 CARRABASSETT VAL	70.15	74.99	77.74	78.60	8.45	8.45
497 BEAVER COVE						
501 S.A.D. # 1 PRESQUE ISLE	71.28	72.76	74.60	76.29	5.01	5.01

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

		(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
503	S.A.D. # 3	73.81	75.43	76.74	77.27	3.46	3.46
504	S.A.D. # 4	72.44	73.99	75.38	76.26	3.82	3.82
505	S.A.D. # 5	53.84	52.83	51.20	48.81	5.03-	5.03
506	S.A.D. # 6	69.16	68.92	68.14	68.45	.71-	1.02
507	S.A.D. # 7						
508	S.A.D. # 8						
509	S.A.D. # 9	69.00	71.26	73.17	73.80	4.80	4.80
510	S.A.D. #10	60.99	66.25	69.18	68.39	7.40	8.19
511	S.A.D. #11	77.44	77.89	78.39	77.89	.45	.95
512	S.A.D. #12	69.83	70.10	70.86	70.20	.37	1.03
513	S.A.D. #13	62.76	64.40	66.41	69.44	6.68	6.68
514	S.A.D. #14	69.53	69.14	70.24	73.25	3.72	4.11
515	S.A.D. #15	64.44	63.19	61.30	60.76	3.68-	3.68
516	S.A.D. #16	64.12	64.61	66.51	66.09	1.97	2.39
517	S.A.D. #17	64.22	64.83	64.69	62.92	1.30-	1.91
518	S.A.D. #18	75.20	73.84	74.57	73.01	2.19-	2.19
519	S.A.D. #19	74.31	71.82	70.40	68.76	5.55-	5.55
520	S.A.D. #20	76.18	75.59	74.77	74.95	1.23-	1.41
521	S.A.D. #21	77.97	78.77	80.16	81.39	3.42	3.42
522	S.A.D. #22	75.57	76.73	77.12	76.98	1.41	1.55
523	S.A.D. #23	81.17	82.35	83.04	83.16	1.99	1.99
524	S.A.D. #24	79.78	81.62	83.70	85.16	5.38	5.38
525	S.A.D. #25	78.42	77.57	77.32	76.98	1.44-	1.44
526	S.A.D. #26	58.73	57.75	58.96	63.72	4.99	5.97
527	S.A.D. #27	78.51	79.34	80.99	82.60	4.09	4.09
528	S.A.D. #28	18.51	13.68	3.79	.43	18.08-	18.08
529	S.A.D. #29	75.40	77.27	78.97	80.24	4.84	4.84
530	S.A.D. #30	75.15	77.40	79.33	80.89	5.74	5.74
531	S.A.D. #31	70.32	68.65	65.42	62.56	7.76-	7.76
532	S.A.D. #32	67.07	67.53	68.81	71.19	4.12	4.12
533	S.A.D. #33	81.85	82.29	82.71	83.54	1.69	1.69
534	S.A.D. #34	68.82	68.28	67.00	65.61	3.21-	3.21
535	S.A.D. #35	63.11	60.56	58.71	58.58	4.53-	4.53
536	S.A.D. #36	68.13	69.61	70.18	70.63	2.50	2.50
537	S.A.D. #37	72.18	72.70	72.31	71.74	.44-	.96
538	S.A.D. #38	83.28	84.89	85.53	85.61	2.33	2.33
539	S.A.D. #39	73.71	75.21	76.77	77.66	3.95	3.95
540	S.A.D. #40	62.77	63.85	64.57	63.49	.72	1.80
541	S.A.D. #41	78.72	80.58	82.28	83.87	5.15	5.15
542	S.A.D. #42	80.55	81.55	82.64	83.77	3.22	3.22
543	S.A.D. #43	75.27	29.96	34.33	39.10	36.17-	45.31
544	S.A.D. #44	53.90	54.46	51.81	51.26	2.64-	3.20
545	S.A.D. #45	77.16	78.87	80.49	82.03	4.87	4.87
546	S.A.D. #46	76.86	79.15	80.74	81.40	4.54	4.54
547	S.A.D. #47	67.55	68.95	69.56	68.79	1.24	2.01
548	S.A.D. #48	77.65	78.85	80.36	80.82	3.17	3.17
549	S.A.D. #49	75.86	76.67	77.79	78.95	3.09	3.09
550	S.A.D. #50	35.90	35.06	35.28	36.39	.49	1.33
551	S.A.D. #51	50.05	47.20	44.11	42.60	7.45-	7.45

MAINE STATE DEPARTMENT OF EDUCATION

04/11/91

STATE SHARE PERCENTAGES, FY89 - FY92
USING 4 YEAR AVERAGE STATE VALUATIONS

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %	
552 S.A.D. #52	TURNER	72.03	73.80	74.86	74.95	2.92	2.92
553 S.A.D. #53	PITTSFIELD	70.42	71.90	74.64	76.29	5.87	5.87
554 S.A.D. #54	SKOWHEGAN	45.57	49.74	54.27	57.29	11.72	11.72
555 S.A.D. #55	PORTER	66.45	65.16	63.90	63.75	2.70-	2.70
556 S.A.D. #56	SEARSPORT	65.92	67.77	67.95	66.96	1.04	2.03
557 S.A.D. #57	WATERBORO	59.21	57.83	57.18	56.94	2.27-	2.27
558 S.A.D. #58	KINGFIELD	69.46	70.20	72.35	71.95	2.49	2.89
559 S.A.D. #59	MADISON	41.16	47.94	54.13	58.01	16.85	16.85
560 S.A.D. #60	BERWICK	65.35	63.35	61.89	62.92	2.43-	3.46
561 S.A.D. #61	BRIDGTON	42.28	40.33	38.22	36.73	5.55-	5.55
562 S.A.D. #62	POWNALE	68.77	67.83	65.74	64.79	3.98-	3.98
563 S.A.D. #63	EDDINGTON	69.67	71.69	72.10	72.37	2.70	2.70
564 S.A.D. #64	CORINTH	82.85	83.71	83.86	84.09	1.24	1.24
565 S.A.D. #65	MATINICUS I. PLT.						
567 S.A.D. #67	LINCOLN	61.99	63.50	65.47	67.20	5.21	5.21
568 S.A.D. #68	DOVER-FOXCROFT	77.36	78.64	80.06	79.96	2.60	2.70
570 S.A.D. #70	HODGDON	73.09	74.66	76.97	78.98	5.89	5.89
571 S.A.D. #71	KENNEBUNK	21.84	17.74	12.94	11.10	10.74-	10.74
572 S.A.D. #72	FRYEBURG	42.74	43.42	40.72	37.74	5.00-	5.68
574 S.A.D. #74	ANSON	70.06	70.94	71.48	71.78	1.72	1.72
575 S.A.D. #75	TOPSHAM	54.80	54.48	53.84	53.63	1.17-	1.17
576 S.A.D. #76	SWAN'S ISLAND						
577 S.A.D. #77	EAST MACHIAS	76.07	77.38	78.14	79.12	3.05	3.05
791 INDIAN ISLAND		88.26	88.52	96.30	96.44	8.18	8.18
792 PETER DANA POINT		91.57	94.36	98.19	98.45	6.88	6.88
793 PLEASANT POINT		95.78	96.79	99.35	99.44	3.66	3.66
903 B-BBAY HBR CSD	BOOTHBAY HARBOR	2.60	1.43			2.60-	2.60
904 FLANDR BAY CSD	SULLIVAN	57.78	56.64	52.53	47.49	10.29-	10.29
907 MT DESERT CSD	BAR HARBOR	4.16	2.97	2.44	3.05	1.11-	1.72
908 AIRLINE CSD	AURORA	41.40	48.00	50.77	50.98	9.58	9.58
909 SO. AROOS. CSD	DYER BROOK	74.05	74.92	76.42	76.94	2.89	2.89
910 MARANACOOK CSD	READFIELD	60.97	62.18	61.26	59.40	1.57-	2.78
911 SCHOODIC CSD	SULLIVAN	58.20	60.45	59.03	56.67	1.53-	3.78
912 EAST RANGE CSD	TOPSFIELD	65.11	70.63	72.78	73.68	8.57	8.57
913 DEER I-STON CSD	STONINGTON	31.34	31.39	25.94	20.70	10.64-	10.69
914 GR SLT BAY CSD	DAMARISCOTTA	42.28	39.59	33.02	30.67	11.61-	11.61
915 OAK HILL CSD	WALES	77.36	77.54	76.88	76.40	.96-	1.14
917 MOOSABEC CSD	JONESPORT	71.85	74.94	76.10	77.74	5.89	5.89
918 WLLS-OGNQT CSD	WELLS						

STATE SHARE PERCENTAGES, FY89 - FY92
USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
002 ACTON						
005 ALEXANDER	76.79	79.53	82.06	84.48	7.69	7.69
008 ALNA	49.97	47.09	51.94	51.87	1.90	4.85
009 ALTON	84.19	85.66	87.45	87.01	2.82	3.26
014 APPLETON	75.57	73.14	71.20	73.23	2.34-	4.37
015 ARROWSIC	40.39	44.23	51.18	45.49	5.10	10.79
016 ARUNDEL	68.62	65.09	59.49	56.96	11.66-	11.66
020 AUBURN	62.81	60.73	56.93	59.10	3.71-	5.88
021 AUGUSTA	51.85	53.73	52.54	53.15	1.30	1.88
024 BAILEYVILLE	7.07	8.54	15.60		7.07-	15.60
026 BANCROFT			16.73	4.14	4.14	16.73
027 BANGOR	50.07	52.21	51.22	48.36	1.71-	3.85
028 BAR HARBOR			1.81			1.81
030 BATH	40.38	42.09	42.71	39.89	.49-	2.82
031 BEALS	83.08	84.17	84.12	81.69	1.39-	2.48
032 BEDDINGTON						
040 BIDDEFORD	42.68	32.80	31.82	38.27	4.41-	10.86
044 BLUE HILL	26.31	32.48	11.05		26.31-	32.48
049 BOWERBANK						
051 BRADLEY	76.79	76.59	77.23	78.22	1.43	1.63
052 BREMEN	1.40				1.40-	1.40
053 BREWER	62.81	63.81	64.44	61.21	1.60-	3.23
054 BRIDGEWATER	75.75	78.87	79.78	80.72	4.97	4.97
057 BRISTOL						
058 BROOKLIN						
060 BROOKSVILLE	8.45				8.45-	8.45
063 BRUNSWICK	48.10	50.98	49.19	49.32	1.22	2.88
065 BUCKSPORT	26.34	33.44	35.72	29.95	3.61	9.38
070 CALAIS	76.70	78.81	80.66	80.85	4.15	4.15
075 CAPE ELIZABETH	30.25	26.67	23.95	29.22	1.03-	6.30
077 CARIBOU	76.67	77.50	80.17	82.16	5.49	5.49
079 CARROLL PLT.	73.18	71.15	70.36	68.60	4.58-	4.58
083 CASTINE						
085 CASWELL	84.78	81.53	79.42	78.29	6.49-	6.49
086 CENTERVILLE		24.50	4.59			24.50
089 CHARLOTTE	72.42	74.50	73.22	72.96	.54	2.08
090 CHELSEA	84.45	84.01	83.27	80.62	3.83-	3.83
094 CHINA	72.12	72.46	72.59	71.93	.19-	.66
100 COOPER	45.21	48.59	53.52	57.89	12.68	12.68
101 COPLIN PLT.			14.38			14.38
106 CRANBERRY ISLES						
107 CRAWFORD	35.81	52.51	49.03	46.96	11.15	16.70
113 DALLAS PLT.						
114 DAMARISCOTTA	40.85	40.58	29.77	16.41	24.44-	24.44
116 DAYTON	63.71	65.88	62.65	63.02	.69-	3.23
117 DEBLOIS		14.20				14.20
118 DEDHAM	53.76	57.51	60.18	57.66	3.90	6.42
121 DENNISTOWN PLT.	7.01	44.23	63.98	63.35	56.34	56.97
122 DENNYSVILLE	78.29	82.54	85.27	83.32	5.03	6.98

STATE SHARE PERCENTAGES, FY89 - FY92
 USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
128 DRESDEN	72.55	72.90	73.08	67.93	4.62-	5.15
129 DREW PLT.	37.41	36.79	39.86	17.64	19.77-	22.22
130 DURHAM	74.81	74.47	72.24	70.39	4.42-	4.42
136 EAST MILLINOCKET	10.62	17.04			10.62-	17.04
137 EASTON	47.22	51.49	58.94	57.80	10.58	11.72
138 EASTPORT	80.78	81.92	82.28	73.76	7.02-	8.52
140 EDGEComb	33.07	33.23	25.14	18.51	14.56-	14.72
144 ELLSWORTH	58.86	53.58	52.36	53.01	5.85-	6.50
151 FALMOUTH						
158 FRANKLIN			63.95	56.51	56.51	63.95
160 FREEPORT	14.25	5.90	3.93	1.98	12.27-	12.27
167 GEORGETOWN						
168 GILEAD	74.10	76.08	78.21	76.42	2.32	4.11
169 GLENBURN	81.39	83.25	82.80	82.18	.79	1.86
170 GLENWOOD PLT.						
171 GORHAM	56.60	56.65	55.87	59.42	2.82	3.55
172 GOULDSBORO	44.46	45.79	32.78	27.00	17.46-	18.79
174 GRAND ISLE	78.30	80.98	82.79	84.89	6.59	6.59
175 GR LAKE STR PLT.	35.54	32.29	35.10	43.08	7.54	10.79
177 GREENBUSH	85.48	81.31	84.23	83.85	1.63-	4.17
179 GREENFIELD	76.05	76.87	77.22	81.81	5.76	5.76
180 GREENVILLE	62.87	49.83	53.15	50.80	12.07-	13.04
187 HANCOCK	52.77	47.71	45.83	46.54	6.23-	6.94
188 HANOVER	64.13	59.25	55.76	57.82	6.31-	8.37
189 HARMONY	79.02	79.15	81.38	82.27	3.25	3.25
197 HERMON	72.32	74.59	74.95	73.43	1.11	2.63
198 HERSEY	47.42	59.37	66.36	69.94	22.52	22.52
199 HIGHLAND PLT.	29.58	28.61	32.40	39.98	10.40	11.37
204 HOPE	49.24	52.69	49.78	47.02	2.22-	5.67
210 ISLE AU HAUT						
211 ISLESBORO						
214 JAY		.76	12.11	9.34	9.34	12.11
215 JEFFERSON	61.64	61.54	54.73	51.24	10.40-	10.40
216 JONESBORO	56.49			8.82	47.67-	56.49
217 JONESPORT	75.35	73.60	71.76	73.06	2.29-	3.59
222 KINGSBURY PLT.						
223 KITTERY	25.49	17.44	11.61	18.02	7.47-	13.88
227 LAKEVILLE						
228 LAMOINE	47.12	49.15	54.70	42.06	5.06-	12.64
233 LEWISTON	59.13	59.36	59.83	58.63	.50-	1.20
236 LIMESTONE	94.60	94.83	95.16	95.45	.85	.85
239 LINCOLN PLT.						
240 LINCOLNVILLE	34.32	30.66	25.44	21.01	13.31-	13.31
242 LISBON	73.68	74.67	72.77	70.04	3.64-	4.63
243 LITCHFIELD	70.90	73.53	72.67	72.56	1.66	2.63
247 FRENCHBORO	44.11	41.19	37.23	21.45	22.66-	22.66
253 MACHIAS	71.64	74.23	70.54	75.17	3.53	4.63
255 MACWAHOC PLT.	46.35	53.79	62.12	55.12	8.77	15.77
256 MADAWASKA	37.28	44.38	50.16	51.96	14.68	14.68

STATE SHARE PERCENTAGES, FY89 - FY92
 USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
258 MADRID	55.59	60.06	56.77	56.01	.42	4.47
259 MAGALLOWAY PLT.						
260 MANCHESTER	60.45	60.53	60.29	59.66	.79-	.87
262 MARIAVILLE	29.94	45.41	46.97	38.85	8.91	17.03
263 MARSHFIELD	78.62	78.88	80.57	81.26	2.64	2.64
269 MECHANIC FALLS	84.70	84.72	83.71	82.04	2.66-	2.68
270 MEDDYBEMPS	29.89	34.19	42.20	49.53	19.64	19.64
271 MEDWAY	86.17	88.68	89.01	88.71	2.54	2.84
276 MILFORD	75.58	77.88	78.81	80.68	5.10	5.10
277 MILLINOCKET	38.93	42.54	53.22	56.06	17.13	17.13
279 MINOT	77.91	79.89	80.70	77.85	.06-	2.85
280 MONHEGAN PLT						
281 MONMOUTH	70.65	71.28	72.03	68.10	2.55-	3.93
287 MORO PLT.		5.62	38.84	45.92	45.92	45.92
291 MOUNT DESERT						
292 MOUNT VERNON	65.19	63.46	59.01	56.86	8.33-	8.33
294 NASHVILLE PLT.						
297 NEWCASTLE	40.81	32.10	27.24	23.60	17.21-	17.21
305 NEW SWEDEN	82.76	84.18	85.73	83.24	.48	2.97
307 NOBLEBORO	53.06	47.92	40.36	38.64	14.42-	14.42
310 NORTHFIELD						
320 OLD ORCHARD BCH.	23.07	14.31	13.04	11.48	11.59-	11.59
321 OLD TOWN	54.15	56.32	59.92	55.45	1.30	5.77
322 ORIENT	33.73	42.99	55.66	51.72	17.99	21.93
323 ORLAND	69.37	72.83	70.10	67.99	1.38-	4.84
324 ORONO	62.08	64.17	65.02	64.36	2.28	2.94
325 ORRINGTON	68.60	63.39	60.61	57.80	10.80-	10.80
327 OTIS	22.14	33.59	37.72	27.59	5.45	15.58
332 PALERMO	65.38	61.81	62.01	56.86	8.52-	8.52
339 PEMBROKE	79.59	82.20	80.51	77.90	1.69-	4.30
340 PENOBSCOT	63.86	61.52	58.67	52.36	11.50-	11.50
342 PERRY	73.18	77.16	77.20	75.74	2.56	4.02
343 PERU	64.91	68.18	69.91	72.04	7.13	7.13
345 PHIPPSBURG	17.79	18.31	7.18	8.97	8.82-	11.13
348 PLEASANT RDGE PL						
350 POLAND	62.38	63.27	62.55	59.98	2.40-	3.29
353 PORTLAND	6.19	1.95	2.58	8.85	2.66	6.90
357 PRINCETON	75.57	79.91	84.02	84.78	9.21	9.21
360 RANGELEY	2.48				2.48-	2.48
361 RANGELEY PLT.						
362 RAYMOND	13.47	11.08	12.81	16.06	2.59	4.98
363 READFIELD	69.07	71.46	67.87	66.99	2.08-	4.47
364 REED PLT.	76.47	78.28	75.87	77.58	1.11	2.41
365 RICHMOND	76.07	78.02	77.91	76.72	.65	1.95
367 ROBBINSON	67.11	64.97	67.80	70.58	3.47	5.61
370 ROME	22.98	25.84	19.68	13.46	9.52-	12.38
371 ROQUE BLUFFS	37.09	42.71	42.98	42.93	5.84	5.89
373 RUMFORD						
374 SACO	48.89	43.40	45.51	48.44	.45-	5.49

STATE SHARE PERCENTAGES, FY89 - FY92
 USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %
380 SANDY RIVER PLT.						
381 SANFORD	65.84	61.84	62.32	65.43	.41-	4.00
383 SCARBOROUGH	26.64	22.78	24.32	28.66	2.02	5.88
389 SEDGWICK	46.71	45.28	36.78	28.43	18.28-	18.28
392 SHIRLEY	70.49	70.94	75.00	77.05	6.56	6.56
398 SOMERVILLE	71.02	73.00	73.17	75.13	4.11	4.11
401 SOUTH BRISTOL						
402 SOUTHPORT						
403 SOUTH PORTLAND	17.36	15.65	13.62	17.38	.02	3.76
405 SOUTHWEST HARBOR	18.34	15.41	7.49	10.10	8.24-	10.85
411 STEUBEN	75.00	72.13	69.82	68.85	6.15-	6.15
412 STOCKHOLM	78.67	79.64	80.75	82.88	4.21	4.21
420 SURRY	32.20	31.76	19.65	18.05	14.15-	14.15
424 TALMADGE	40.99	50.69	58.48	62.92	21.93	21.93
430 TREMONT	6.28	8.35	9.71	5.45	.83-	4.26
431 TRENTON	1.02		5.39	17.21	16.19	17.21
436 UPTON						
438 VANCEBORO	63.83	71.42	74.37	80.53	16.70	16.70
439 VASSALBORO	73.62	74.05	73.91	71.77	1.85-	2.28
440 VEAZIE	55.93	60.94	66.58	64.71	8.78	10.65
445 WAITE	66.92	73.46	74.04	74.87	7.95	7.95
448 WALES	77.36	79.39	78.84	78.26	.90	2.03
456 WATERVILLE	54.67	58.21	59.86	59.13	4.46	5.19
457 WAYNE	49.15	46.96	46.89	42.21	6.94-	6.94
458 SABATTUS	81.99	81.36	79.79	77.73	4.26-	4.26
463 WESLEY	43.87	48.61	44.96	55.81	11.94	11.94
464 WEST BATH	43.02	42.47	44.92	40.87	2.15-	4.05
465 WESTBROOK	27.30	26.87	26.95	32.91	5.61	6.04
469 WESTMANLAND	13.56	19.44	22.75	35.11	21.55	21.55
472 WESTPORT	22.34	13.04	4.05		22.34-	22.34
473 WHITEFIELD	78.34	78.44	79.17	79.90	1.56	1.56
475 WHITNEYVILLE	82.05	82.11	84.61	85.48	3.43	3.43
476 WILLIMANTIC	13.82				13.82-	13.82
478 WINDHAM	55.32	53.66	50.66	51.87	3.45-	4.66
479 WINDSOR	70.30	72.09	74.36	73.76	3.46	4.06
481 WINSLOW	55.54	60.81	63.26	61.70	6.16	7.72
482 WINTER HARBOR	67.60	68.78	63.84	63.26	4.34-	5.52
485 WINTHROP	66.91	68.06	64.63	59.59	7.32-	8.47
486 WISCASSET						
487 WOODLAND	85.86	86.00	87.82	89.11	3.25	3.25
489 WOODVILLE	69.03	66.71	67.48	66.20	2.83-	2.83
490 WOOLWICH	61.58	62.61	64.34	62.24	.66	2.76
491 YARMOUTH	1.40	9.36	16.75	21.54	20.14	20.14
492 YORK						
493 BARING PLT.	83.44	81.67	86.03	86.80	3.36	5.13
495 MEDFORD	72.24	77.01	79.87	79.05	6.81	7.63
496 CARRABASSETT VAL						
497 BEAVER COVE						
501 S.A.D. # 1 PRESQUE ISLE	73.36	75.88	77.95	78.77	5.41	5.41

STATE SHARE PERCENTAGES, FY89 - FY92
 USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

	(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %	
503 S.A.D. # 3	THORNDIKE	75.51	77.17	77.60	77.00	1.49	2.09
504 S.A.D. # 4	GUILFORD	74.05	76.50	77.09	76.99	2.94	3.04
505 S.A.D. # 5	ROCKLAND	54.67	52.87	49.89	45.60	9.07-	9.07
506 S.A.D. # 6	BUXTON	68.51	68.29	67.03	68.31	.20-	1.48
507 S.A.D. # 7	NORTH HAVEN						
508 S.A.D. # 8	VINALHAVEN						
509 S.A.D. # 9	FARMINGTON	71.10	74.07	74.32	73.30	2.20	3.22
510 S.A.D. #10	ALLAGASH	64.84	70.79	73.21	72.34	7.50	8.37
511 S.A.D. #11	GARDINER	78.24	78.51	78.94	77.30	.94-	1.64
512 S.A.D. #12	JACKMAN	70.26	72.20	71.82	69.27	.99-	2.93
513 S.A.D. #13	BINGHAM	63.95	67.84	69.68	72.47	8.52	8.52
514 S.A.D. #14	DANFORTH	70.00	71.50	72.27	73.18	3.18	3.18
515 S.A.D. #15	GRAY	61.98	60.65	59.03	59.67	2.31-	2.95
516 S.A.D. #16	HALLOWELL	65.26	66.02	67.44	64.44	.82-	3.00
517 S.A.D. #17	NORWAY	64.97	64.77	63.11	59.18	5.79-	5.79
518 S.A.D. #18	VERONA	76.66	75.80	75.46	69.85	6.81-	6.81
519 S.A.D. #19	LUBEC	75.49	68.40	66.14	67.71	7.78-	9.35
520 S.A.D. #20	FT. FAIRFIELD	77.54	75.26	73.58	74.84	2.70-	3.96
521 S.A.D. #21	DIXFIELD	79.47	80.74	81.71	81.83	2.36	2.36
522 S.A.D. #22	HAMPDEN	76.46	78.13	77.53	75.73	.73-	2.40
523 S.A.D. #23	CARMEL	82.19	82.96	83.66	82.30	.11	1.47
524 S.A.D. #24	VAN BUREN	82.66	84.95	86.50	87.07	4.41	4.41
525 S.A.D. #25	SHERMAN	74.80	76.54	78.62	78.87	4.07	4.07
526 S.A.D. #26	EASTBROOK	58.98	59.85	60.68	65.23	6.25	6.25
527 S.A.D. #27	FT. KENT	80.37	81.60	83.65	84.25	3.88	3.88
528 S.A.D. #28	CAMDEN	11.12	7.05			11.12-	11.12
529 S.A.D. #29	HOULTON	77.50	79.82	81.24	81.37	3.87	3.87
530 S.A.D. #30	LEE	76.95	79.74	80.79	82.43	5.48	5.48
531 S.A.D. #31	HOWLAND	71.07	64.63	61.29	60.18	10.89-	10.89
532 S.A.D. #32	ASHLAND	70.18	70.78	72.94	74.23	4.05	4.05
533 S.A.D. #33	ST. AGATHA	83.14	83.90	85.09	85.42	2.28	2.28
534 S.A.D. #34	BELFAST	69.36	67.81	63.93	62.55	6.81-	6.81
535 S.A.D. #35	ELIOT	60.22	53.70	55.37	59.33	.89-	6.52
536 S.A.D. #36	LIVERMORE FALLS	69.54	71.52	70.55	69.48	.06-	2.04
537 S.A.D. #37	HARRINGTON	73.62	72.39	71.50	70.65	2.97-	2.97
538 S.A.D. #38	DIXMONT	83.91	86.02	85.75	85.67	1.76	2.11
539 S.A.D. #39	BUCKFIELD	74.32	75.54	76.75	76.39	2.07	2.43
540 S.A.D. #40	WALDOBORO	64.14	63.72	64.00	59.72	4.42-	4.42
541 S.A.D. #41	MIL0	81.00	82.43	83.96	84.69	3.69	3.69
542 S.A.D. #42	MARS HILL	82.89	84.04	85.24	85.23	2.34	2.35
543 S.A.D. #43	MEXICO	77.31	38.63	45.96	40.91	36.40-	38.68
544 S.A.D. #44	BETHEL	56.36	57.01	47.99	48.44	7.92-	9.02
545 S.A.D. #45	WASHBURN	79.68	81.41	83.00	83.61	3.93	3.93
546 S.A.D. #46	DEXTER	79.08	82.14	82.40	81.67	2.59	3.32
547 S.A.D. #47	OAKLAND	68.78	69.89	68.76	65.77	3.01-	4.12
548 S.A.D. #48	NEWPORT	79.15	80.25	81.84	80.17	1.02	2.69
549 S.A.D. #49	FAIRFIELD	77.37	78.61	79.26	78.75	1.38	1.89
550 S.A.D. #50	THOMASTON	35.08	34.39	35.15	34.92	.16-	.76
551 S.A.D. #51	CUMBERLAND	45.00	43.76	42.01	43.24	1.76-	2.99

STATE SHARE PERCENTAGES, FY89 - FY92
 USING STATE VALUATIONS ACCORDING TO CURRENT STATUTE

		(1) STATE SHARE PERCENTAGE FY89	(2) STATE SHARE PERCENTAGE FY90	(3) STATE SHARE PERCENTAGE FY91	(4) STATE SHARE PERCENTAGE FY92	(5) CHANGE FROM FY89 % TO FY92 %	(6) MAX. % LESS MIN. %	
552	S.A.D. #52	TURNER	74.11	74.41	75.05	73.07	1.04-	1.98
553	S.A.D. #53	PITTSFIELD	72.95	74.86	77.32	77.11	4.16	4.37
554	S.A.D. #54	SKOWHEGAN	53.08	52.67	58.80	60.15	7.07	7.48
555	S.A.D. #55	PORTER	66.63	64.37	63.00	63.18	3.45-	3.63
556	S.A.D. #56	SEARSPORT	67.24	68.47	67.88	64.18	3.06-	4.29
557	S.A.D. #57	WATERBORO	57.41	55.18	54.60	55.28	2.13-	2.81
558	S.A.D. #58	KINGFIELD	71.87	72.73	73.79	68.72	3.15-	5.07
559	S.A.D. #59	MADISON	50.38	56.95	60.87	61.34	10.96	10.96
560	S.A.D. #60	BERWICK	63.18	59.23	59.59	63.08	.10-	3.95
561	S.A.D. #61	BRIDGTON	38.44	36.77	32.82	33.42	5.02-	5.62
562	S.A.D. #62	POWNAI	68.57	66.67	64.05	63.46	5.11-	5.11
563	S.A.D. #63	EDDINGTON	72.09	73.73	72.39	71.23	.86-	2.50
564	S.A.D. #64	CORINTH	83.86	84.63	84.81	83.85	.01-	.96
565	S.A.D. #65	MATINICUS I. PLT.						
567	S.A.D. #67	LINCOLN	64.92	66.25	69.17	69.61	4.69	4.69
568	S.A.D. #68	DOVER-FOXCROFT	79.02	79.95	81.47	79.29	.27	2.45
570	S.A.D. #70	HODGDON	75.50	78.34	79.56	79.96	4.46	4.46
571	S.A.D. #71	KENNEBUNK	16.98	9.53	6.18	11.32	5.66-	10.80
572	S.A.D. #72	FRYEBURG	43.28	41.61	35.67	34.53	8.75-	8.75
574	S.A.D. #74	ANSON	70.93	71.66	71.78	71.05	.12	.85
575	S.A.D. #75	TOPSHAM	53.82	53.38	52.70	52.89	.93-	1.12
576	S.A.D. #76	SWAN'S ISLAND		2.67				2.67
577	S.A.D. #77	EAST MACHIAS	78.11	78.74	77.56	77.51	.60-	1.23
791	INDIAN ISLAND		89.65	90.36	96.83	96.84	7.19	7.19
792	PETER DANA POINT		90.95	94.32	98.52	98.66	7.71	7.71
793	PLEASANT POINT		97.32	97.99	99.47	99.54	2.22	2.22
903	B-BBAY HBR CSD	BOOTHBAY HARBOR	1.94				1.94-	1.94
904	FLANDR BAY CSD	SULLIVAN	59.99	55.44	51.17	46.81	13.18-	13.18
907	MT DESERT CSD	BAR HARBOR	2.89	3.93	2.55	2.97	.08	1.38
908	AIRLINE CSD	AURORA	44.12	51.42	51.74	52.29	8.17	8.17
909	SO. AROOS. CSD	DYER BROOK	76.54	77.81	78.88	78.19	1.65	2.34
910	MARANACOOK CSD	READFIELD	63.05	63.03	59.04	57.84	5.21-	5.21
911	SCHOODIC CSD	SULLIVAN	58.10	61.65	57.71	52.03	6.07-	9.62
912	EAST RANGE CSD	TOPSFIELD	69.03	74.80	76.35	76.54	7.51	7.51
913	DEER I-STON CSD	STONINGTON	32.84	34.70	15.09	6.31	26.53-	28.39
914	GR SLT BAY CSD	DAMARISCOTTA	42.13	37.11	26.04	21.65	20.48-	20.48
915	OAK HILL CSD	WALES	78.62	77.82	76.81	75.64	2.98-	2.98
917	MOOSABEC CSD	JONESPORT	76.50	78.32	76.04	77.44	.94	2.28
918	WLLS-OGNQT CSD	WELLS						

APPENDIX B

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
002 ACTON	363,893.76	363,893.76		
005 ALEXANDER	586,182.85	586,182.85		
008 ALNA	215,509.68	215,509.68		
009 ALTON	780,850.39	780,850.39		
014 APPLETON	927,797.08	927,797.08		
015 ARROWSIC	193,515.31	193,515.31		
016 ARUNDEL	1,066,894.36	1,066,894.36		
020 AUBURN	10,052,882.63	10,052,882.63		
021 AUGUSTA	7,090,399.72	7,090,399.72		
024 BAILEYVILLE	212,995.75	212,995.75		
026 BANCROFT	2,815.88	2,815.88		
027 BANGOR	8,833,942.64	8,833,942.64		
028 BAR HARBOR	78,352.80	154,223.74	75,870.94	96.83
030 BATH	3,391,837.27	3,391,837.27		
031 BEALS	257,349.67	257,349.67		
032 BEDDINGTON	1,680.69	3,361.37	1,680.68	100.00
040 BIDDEFORD	5,439,378.81	5,439,378.81		
044 BLUE HILL	583,076.06	583,076.06		
049 BOWERBANK	2,080.85	4,161.70	2,080.85	100.00
051 BRADLEY	570,286.48	570,286.48		
052 BREMEN	18,421.06	36,108.28	17,687.22	96.02
053 BREWER	3,534,506.95	3,534,506.95		
054 BRIDGEWATER	392,167.49	392,167.49		
057 BRISTOL	74,885.72	140,592.52	65,706.80	87.74
058 BROOKLIN	16,886.89	33,773.77	16,886.88	100.00
060 BROOKSVILLE	19,074.83	35,881.68	16,806.85	88.11
063 BRUNSWICK	6,402,580.47	6,402,580.47		
065 BUCKSPORT	1,604,700.60	1,604,700.60		
070 CALAIS	2,733,070.69	2,733,070.69		
075 CAPE ELIZABETH	2,077,549.72	2,077,549.72		
077 CARIBOU	6,233,304.56	6,233,304.56		
079 CARROLL PLT.	93,895.83	93,895.83		
083 CASTINE	17,687.21	35,374.43	17,687.22	100.00
085 CASWELL	238,611.75	238,611.75		
086 CENTERVILLE	7,665.91	7,665.91		
089 CHARLOTTE	336,673.30	336,673.30		
090 CHELSEA	1,669,461.24	1,669,461.24		
094 CHINA	2,772,130.01	2,772,130.01		
100 COOPER	61,363.53	61,363.53		
101 COPLIN PLT.	6,962.48	6,962.48		
106 CRANBERRY ISLES	4,641.89	9,283.79	4,641.90	100.00
107 CRAWFORD	36,659.18	36,659.18		
113 DALLAS PLT.	3,681.50	7,363.00	3,681.50	100.00
114 DAMARISCOTTA	121,533.11	121,533.11		
116 DAYTON	595,055.90	595,055.90		
117 DEBLOIS	3,490.40	6,531.64	3,041.24	87.13
118 DEDHAM	795,347.43	795,347.43		
121 DENNISTOWN PLT.	27,960.86	27,960.86		
122 DENNYSVILLE	215,713.56	215,713.56		

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
128 DRESDEN	665,721.74	665,721.74		
129 DREW PLT.	10,644.70	10,644.70		
130 DURHAM	1,751,704.57	1,751,704.57		
136 EAST MILLINOCKET	155,842.66	155,842.66		
137 EASTON	624,056.78	624,056.78		
138 EASTPORT	1,126,664.80	1,126,664.80		
140 EDGEComb	122,212.75	122,212.75		
144 ELLSWORTH	2,228,989.44	2,228,989.44		
151 FALMOUTH	189,575.40	367,167.83	177,592.43	93.68
158 FRANKLIN	310,234.16	310,234.16		
160 FREEPORT	1,746,351.72	1,746,351.72		
167 GEORGETOWN	142,866.44	142,866.44		
168 GILEAD	151,102.39	151,102.39		
169 GLENBURN	2,271,012.40	2,271,012.40		
170 GLENWOOD PLT.				
171 GORHAM	5,460,141.66	5,460,141.66		
172 GOULDSBORO	211,298.63	211,298.63		
174 GRAND ISLE	407,639.13	407,639.13		
175 GR LAKE STR PLT.	48,380.81	48,380.81		
177 GREENBUSH	1,043,339.64	1,043,339.64		
179 GREENFIELD	213,717.40	213,717.40		
180 GREENVILLE	647,035.90	647,035.90		
187 HANCOCK	703,335.54	703,335.54		
188 HANOVER	79,501.86	79,501.86		
189 HARMONY	753,025.97	753,025.97		
197 HERMON	2,168,071.36	2,168,071.36		
198 HERSEY	45,410.76	45,410.76		
199 HIGHLAND PLT.	14,470.10	14,470.10		
204 HOPE	431,613.90	431,613.90		
210 ISLE AU HAUT	1,440.59	2,881.18	1,440.59	100.00
211 ISLESBORO	15,046.14	30,092.27	15,046.13	100.00
214 JAY	400,242.95	400,242.95		
215 JEFFERSON	991,134.16	991,134.16		
216 JONESBORO	112,813.18	112,813.18		
217 JONESPORT	608,051.35	608,051.35		
222 KINGSBURY PLT.	1,389.76	1,389.76		
223 KITTEBY	1,537,203.80	1,537,203.80		
227 LAKEVILLE	1,200.49	2,400.98	1,200.49	100.00
228 LAMOINE	376,030.65	376,030.65		
233 LEWISTON	13,750,900.11	13,750,900.11		
236 LIMESTONE	3,836,079.13	3,836,079.13		
239 LINCOLN PLT.	640.26	1,280.52	640.26	100.00
240 LINCOLNVILLE	231,670.14	231,670.14		
242 LISBON	4,802,540.39	4,802,540.39		
243 LITCHFIELD	1,387,323.82	1,387,323.82		
247 FRENCHBORO	10,006.07	10,006.07		
253 MACHIAS	1,406,130.94	1,406,130.94		
255 MACWAHOC PLT.	46,552.69	46,552.69		
256 MADAWASKA	1,977,353.23	1,977,353.23		

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
258 MADRID	57,954.19	57,954.19		
259 MAGALLOWAY PLT.	5,217.57	5,217.57		
260 MANCHESTER	558,682.43	558,682.43		
262 MARIAVILLE	121,920.92	121,920.92		
263 MARSHFIELD	286,923.90	286,923.90		
269 MECHANIC FALLS	2,072,255.92	2,072,255.92		
270 MEDDYBEMPS	42,057.29	42,057.29		
271 MEDWAY	1,863,014.75	1,863,014.75		
276 MILFORD	1,807,402.45	1,807,402.45		
277 MILLINOCKET	3,156,772.68	3,156,772.68		
279 MINOT	1,177,642.39	1,177,642.39		
280 MONHEGAN PLT	1,440.59	2,881.18	1,440.59	100.00
281 MONMOUTH	2,637,530.81	2,637,530.81		
287 MORO PLT.	29,432.89	29,432.89		
291 MOUNT DESERT	32,733.35	65,466.70	32,733.35	100.00
292 MOUNT VERNON	386,830.90	386,830.90		
294 NASHVILLE PLT.	1,520.62	3,041.24	1,520.62	100.00
297 NEWCASTLE	91,724.21	91,724.21		
305 NEW SWEDEN	521,294.51	521,294.51		
307 NOBLEBORO	720,263.93	720,263.93		
310 NORTHFIELD	2,405.95	4,566.83	2,160.88	89.81
320 OLD ORCHARD BCH.	794,144.00	794,144.00		
321 OLD TOWN	2,980,534.00	2,980,534.00		
322 ORIENT	82,415.49	82,415.49		
323 ORLAND	1,111,166.27	1,111,166.27		
324 ORONO	2,352,512.80	2,352,512.80		
325 ORRINGTON	1,468,005.39	1,468,005.39		
327 OTIS	169,440.76	169,440.76		
332 PALERMO	506,783.01	506,783.01		
339 PEMBROKE	676,924.91	676,924.91		
340 PENOBSCOT	511,540.44	511,540.44		
342 PERRY	653,166.31	653,166.31		
343 PERU	790,086.94	790,086.94		
345 PHIPPSBURG	240,374.48	240,374.48		
348 PLEASANT RDGE PL	2,924.19	5,182.34	2,258.15	77.22
350 POLAND	2,087,101.13	2,087,101.13		
353 PORTLAND	4,965,132.91	4,965,132.91		
357 PRINCETON	993,643.48	993,643.48		
360 RANGELEY	54,613.15	64,407.45	9,794.30	17.93
361 RANGELEY PLT.	2,000.82	4,001.63	2,000.81	100.00
362 RAYMOND	623,108.04	623,108.04		
363 READFIELD	658,407.32	658,407.32		
364 REED PLT.	160,569.64	160,569.64		
365 RICHMOND	1,854,968.74	1,854,968.74		
367 ROBBINSON	350,395.58	350,395.58		
370 ROME	80,867.83	80,867.83		
371 ROQUE BLUFFS	73,872.95	73,872.95		
374 SACO	5,277,121.41	5,277,121.41		
380 SANDY RIVER PLT.	800.33	1,600.65	800.32	100.00

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
381 SANFORD	10,822,211.75	10,822,211.75		
383 SCARBOROUGH	2,478,110.18	2,478,110.18		
389 SEDGWICK	538,923.39	538,923.39		
392 SHIRLEY	183,321.17	183,321.17		
398 SOMERVILLE	299,020.29	299,020.29		
401 SOUTH BRISTOL	18,167.41	36,334.82	18,167.41	100.00
402 SOUTHPORT	13,045.32	26,090.64	13,045.32	100.00
403 SOUTH PORTLAND	2,915,349.91	2,915,349.91		
405 SOUTHWEST HARBOR	76,215.54	84,664.60	8,449.06	11.09
411 STEUBEN	435,257.80	435,257.80		
412 STOCKHOLM	226,839.62	226,839.62		
420 SURRY	220,448.40	220,448.40		
424 TALMADGE	22,316.27	22,316.27		
430 TREMONT	38,476.87	52,704.52	14,227.65	36.98
431 TRENTON	110,453.11	110,453.11		
436 UPTON	560.23	1,120.46	560.23	100.00
438 VANCEBORO	139,054.38	139,054.38		
439 VASSALBORO	2,570,755.89	2,570,755.89		
440 VEAZIE	652,947.53	652,947.53		
445 WAITE	71,326.89	71,326.89		
448 WALES	437,202.94	437,202.94		
456 WATERVILLE	5,631,740.03	5,631,740.03		
457 WAYNE	315,867.53	315,867.53		
458 SABATTUS	1,779,375.72	1,779,375.72		
463 WESLEY	228,828.58	228,828.58		
464 WEST BATH	431,552.89	431,552.89		
465 WESTBROOK	4,512,614.57	4,512,614.57		
469 WESTMANLAND	23,750.61	23,750.61		
472 WESTPORT	48,362.93	48,362.93		
473 WHITEFIELD	1,594,832.05	1,594,832.05		
475 WHITNEYVILLE	178,981.72	178,981.72		
476 WILLIMANTIC	36,177.60	36,177.60		
478 WINDHAM	5,629,513.36	5,629,513.36		
479 WINDSOR	1,143,745.88	1,143,745.88		
481 WINSLOW	3,490,921.08	3,490,921.08		
482 WINTER HARBOR	277,502.40	277,502.40		
485 WINTHROP	2,884,578.20	2,884,578.20		
486 WISCASSET	352,560.93	352,560.93		
487 WOODLAND	1,102,005.98	1,102,005.98		
489 WOODVILLE	163,833.66	163,833.66		
490 WOOLWICH	1,210,189.80	1,210,189.80		
491 YARMOUTH	1,409,271.22	1,409,271.22		
492 YORK	274,832.09	549,664.17	274,832.08	100.00
493 BARING PLT.	222,763.77	222,763.77		
495 MEDFORD	150,019.71	150,019.71		
496 CARRABASSETT VAL	5,202.12	10,404.24	5,202.12	100.00
497 BEAVER COVE	1,920.78	3,841.57	1,920.79	100.00
501 S.A.D. # 1 PRESQUE ISLE	8,318,727.98	8,318,727.98		
503 S.A.D. # 3 THORNDIKE	6,144,189.66	6,144,189.66		

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
504 S.A.D. # 4	GUILFORD	3,176,669.35	3,176,669.35	
505 S.A.D. # 5	ROCKLAND	3,105,947.29	3,105,947.29	
506 S.A.D. # 6	BUXTON	13,038,714.87	13,038,714.87	
507 S.A.D. # 7	NORTH HAVEN	9,924.05	19,848.09	9,924.04
508 S.A.D. # 8	VINALHAVEN	26,730.90	53,461.80	26,730.90
509 S.A.D. # 9	FARMINGTON	9,955,754.73	9,955,754.73	
510 S.A.D. #10	ALLAGASH	245,723.63	245,723.63	
511 S.A.D. #11	GARDINER	7,837,780.62	7,837,780.62	
512 S.A.D. #12	JACKMAN	810,887.54	810,887.54	
513 S.A.D. #13	BINGHAM	1,138,820.38	1,138,820.38	
514 S.A.D. #14	DANFORTH	523,728.97	523,728.97	
515 S.A.D. #15	GRAY	5,208,421.06	5,208,421.06	
516 S.A.D. #16	HALLOWELL	2,540,194.35	2,540,194.35	
517 S.A.D. #17	NORWAY	10,315,054.87	10,315,054.87	
518 S.A.D. #18	VERONA	548,547.04	548,547.04	
519 S.A.D. #19	LUBEC	1,072,221.93	1,072,221.93	
520 S.A.D. #20	FT. FAIRFIELD	3,069,809.97	3,069,809.97	
521 S.A.D. #21	DIXFIELD	2,962,648.83	2,962,648.83	
522 S.A.D. #22	HAMPDEN	6,800,774.53	6,800,774.53	
523 S.A.D. #23	CARMEL	2,573,964.51	2,573,964.51	
524 S.A.D. #24	VAN BUREN	2,827,262.05	2,827,262.05	
525 S.A.D. #25	SHERMAN	2,297,301.39	2,297,301.39	
526 S.A.D. #26	EASTBROOK	506,786.39	506,786.39	
527 S.A.D. #27	FT. KENT	5,243,755.28	5,243,755.28	
528 S.A.D. #28	CAMDEN	428,486.36	456,060.77	27,574.41
529 S.A.D. #29	HOULTON	5,152,689.93	5,152,689.93	
530 S.A.D. #30	LEE	1,295,217.47	1,295,217.47	
531 S.A.D. #31	HOWLAND	2,175,470.91	2,175,470.91	
532 S.A.D. #32	ASHLAND	1,508,633.23	1,508,633.23	
533 S.A.D. #33	ST. AGATHA	2,007,187.12	2,007,187.12	
534 S.A.D. #34	BELFAST	5,927,201.49	5,927,201.49	
535 S.A.D. #35	ELIOT	5,541,815.91	5,541,815.91	
536 S.A.D. #36	LIVERMORE FALLS	3,439,728.94	3,439,728.94	
537 S.A.D. #37	HARRINGTON	3,199,474.35	3,199,474.35	
538 S.A.D. #38	DIXMONT	1,594,678.40	1,594,678.40	
539 S.A.D. #39	BUCKFIELD	2,781,763.84	2,781,763.84	
540 S.A.D. #40	WALDOBORO	5,943,836.63	5,943,836.63	
541 S.A.D. #41	MILO	3,888,570.28	3,888,570.28	
542 S.A.D. #42	MARS HILL	2,124,037.77	2,124,037.77	
543 S.A.D. #43	MEXICO	3,348,852.57	3,348,852.57	
544 S.A.D. #44	BETHEL	2,321,787.33	2,321,787.33	
545 S.A.D. #45	WASHBURN	2,254,946.68	2,254,946.68	
546 S.A.D. #46	DEXTER	4,653,923.43	4,653,923.43	
547 S.A.D. #47	OAKLAND	6,486,910.85	6,486,910.85	
548 S.A.D. #48	NEWPORT	7,422,372.06	7,422,372.06	
549 S.A.D. #49	FAIRFIELD	9,567,485.88	9,567,485.88	
550 S.A.D. #50	THOMASTON	1,720,460.23	1,720,460.23	
551 S.A.D. #51	CUMBERLAND	3,017,097.60	3,017,097.60	
552 S.A.D. #52	TURNER	6,638,285.86	6,638,285.86	

COMPARISON OF 2 MINIMUM SUBSIDY LEVELS IN FY92

	(1) INITIAL PLAN (5% MINIMUM SUBSIDY)	(2) REVISED PLAN (10% MINIMUM SUBSIDY)	(3) AMOUNT OF GAIN	(4) PERCENTAGE OF GAIN
553 S.A.D. #53	PITTSFIELD	3,707,884.48	3,707,884.48	
554 S.A.D. #54	SKOWHEGAN	8,246,577.29	8,246,577.29	
555 S.A.D. #55	PORTER	3,486,809.55	3,486,809.55	
556 S.A.D. #56	SEARSPORT	3,507,328.71	3,507,328.71	
557 S.A.D. #57	WATERBORO	7,906,995.89	7,906,995.89	
558 S.A.D. #58	KINGFIELD	3,230,036.61	3,230,036.61	
559 S.A.D. #59	MADISON	4,276,769.62	4,276,769.62	
560 S.A.D. #60	BERWICK	8,578,002.12	8,578,002.12	
561 S.A.D. #61	BRIDGTON	3,515,673.24	3,515,673.24	
562 S.A.D. #62	POWNAI	727,411.78	727,411.78	
563 S.A.D. #63	EDDINGTON	2,723,560.02	2,723,560.02	
564 S.A.D. #64	CORINTH	4,833,519.53	4,833,519.53	
565 S.A.D. #65	MATINICUS I. PLT.	880.36	1,760.72	
567 S.A.D. #67	LINCOLN	3,925,323.01	3,925,323.01	880.36 100.00
568 S.A.D. #68	DOVER-FOXCROFT	4,652,144.85	4,652,144.85	
570 S.A.D. #70	HODGDON	2,931,382.27	2,931,382.27	
571 S.A.D. #71	KENNEBUNK	1,600,879.62	1,600,879.62	
572 S.A.D. #72	FRYEBURG	2,721,999.84	2,721,999.84	
574 S.A.D. #74	ANSON	3,075,820.29	3,075,820.29	
575 S.A.D. #75	TOPSHAM	8,733,544.48	8,733,544.48	
576 S.A.D. #76	SWAN'S ISLAND	402,671.57	402,671.57	
577 S.A.D. #77	EAST MACHIAS	2,836,031.62	2,836,031.62	
791 INDIAN ISLAND		587,264.39	587,264.39	
792 PETER DANA POINT		975,675.32	975,675.32	
793 PLEASANT POINT		970,682.40	970,682.40	
903 B-BBAY HBR CSD	BOOTHBAY HARBOR	129,088.74	254,820.01	125,731.27 97.40
904 FLANDR BAY CSD	SULLIVAN	673,622.87	673,622.87	
907 MT DESERT CSD	BAR HARBOR	102,102.19	135,411.26	33,309.07 32.62
908 AIRLINE CSD	AURORA	246,844.92	246,844.92	
909 SO. AROOS. CSD	DYER BROOK	2,354,046.92	2,354,046.92	
910 MARANACOOK CSD	READFIELD	1,717,710.86	1,717,710.86	
911 SCHOODIC CSD	SULLIVAN	436,714.45	436,714.45	
912 EAST RANGE CSD	TOPSFIELD	205,295.12	205,295.12	
913 DEER I-STON CSD	STONINGTON	535,043.18	535,043.18	
914 GR SLT BAY CSD	DAMARISCOTTA	501,432.26	501,432.26	
915 OAK HILL CSD	WALES	1,767,022.28	1,767,022.28	
917 MOOSABEC CSD	JONESPORT	596,637.47	596,637.47	
918 WLLS-OGNQT CSD	WELLS	232,225.03	464,079.58	231,854.55 99.84
GRAND TOTAL		518,847,626.32	520,114,436.58	1,266,810.26

