



LD 1 in Year 4

*A comprehensive look at the impact
of spending limits on Maine Municipalities.*

A report by the
Maine Municipal Association

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Introduction

This report is the result of the Maine Municipal Association's (MMA) effort to gather information to see how the property tax growth limitations, adopted by the Legislature in 2005 and still referred to as the "LD 1 spending limits", impacted municipalities in 2008. The purpose of the LD 1 municipal spending limit is to restrict the amount of property tax dollars schools, counties and municipalities can raise for services before needing special permission from the local legislative body to exceed the calculated limits.

There are three important reasons MMA continues to annually conduct this study: 1) as a follow-up to the LD 1 reports compiled in 2005, 2006, and 2007; 2) to serve an analysis independent of the State Planning Office's (SPO) efforts to determine LD 1 impacts at the municipal level; and 3) in an ongoing effort to illustrate to state level policymakers and the general public how the governmental spending limitation system (LD 1) is working.

This "Year 4" analysis is for municipal budgets that began in calendar year 2008 (January 1, 2008 to December 31, 2008) or fiscal year 2009 (July 1, 2008 to June 30, 2009). This is the fourth year LD 1 has been in effect, but only the third year where all municipalities had to conform to the limitation system. In 2005, LD 1 impacted only those municipalities operating on a July-June fiscal year.

This analysis relied on data from two sources. One source of the data came from an August 25, 2008 survey conducted by MMA. The other source of the data was the information municipalities provided to the State Planning Office (SPO), through a voluntary element of the 2007 Municipal Valuation Return.

A copy of the MMA's "LD 1 in Year 4" report can be found online at www.memun.org. The SPO report can be found at <http://www.maine.gov/spo/economics/>.

New in Year 4 Report

In the last three reports, MMA's analysis focused on how spending at all levels of government (i.e., state, school, county and municipal) compared to the limits established in LD 1. This year, the MMA report focuses only on how the LD 1 limits impacted municipal budgets.

We are moving toward a municipally-focused analysis for two reasons.

First, SPO is charged in the LD 1 law to annually compile a spending limitation report for all levels government. While MMA's effort does duplicate a portion of the SPO's analysis, the Association's report provides an alternative to the SPO's analysis of the municipal response to LD 1. In a sense, MMA's analysis acts as a check and balance of the SPO's work, just as the SPO's report provides a check to MMA's work. In the last three years, the findings reported in the MMA analysis have been nearly identical to the results reported by SPO.

Second, in the last two years MMA had difficulty getting completed school data from the Department of Education. We also had concerns with the reliability of the data being provided by some counties, and the state LD 1 keeps changing with the enactment of supplemental state budgets. Rather than continuing to publish a substandard and incomplete analysis, MMA has opted to focus its attention on the municipal impacts of LD 1.

Overview of Survey Results

Participation:

287 municipalities participated in the LD 1 surveys conducted by MMA and SPO for a response rate of 58%. Communities responding to the surveys ranged in population from 6 in Glenwood Plt. to 64,166 in Portland. Communities responding to the survey accounted for 77% of the state's population.

2007 Levy/Base:

The base from which municipalities build the 2008 limit is the 2007 limit. In cases where the voters in 2007 authorized the municipality to "increase" its LD 1 limit, the actual property tax levy to fund municipal services in 2007 becomes the base for 2008. In 2007, the municipalities participating in the survey had a base of \$486 million, on which the 2008 limit was calculated.

Growth Limit Factor:

The aggregate municipal growth factor was 4.76% in 2008. The growth factor is the sum of the income growth factor and the property growth factor.

For 2008, the income growth factor, which is the 10-year average growth in total personal income adjusted for inflation, was 2.24%. This factor is calculated by SPO annually.

The property growth factor is calculated by each municipality and is unique to that community. In 2008, the aggregate growth factor of the 287 communities participating in the survey was 2.52%.

Net New State Funding:

In 2008, the Legislature amended the LD 1 law to allow municipalities to adjust the LD 1 limit for both increases and decreases in revenue sharing distributions. As a result of this change, "net new state funding" is now calculated in one of two ways. If a community experienced an increase in revenue sharing between 2006 and 2007, the LD 1 limit must be decreased by the increased amount. If a community experienced a decrease in revenue sharing between calendar years 2006 and 2007, the LD 1 limit may be increased by the lost amount.

In 2008, 159 municipalities reported an increase of \$5.8 million in revenue sharing between 2006 and 2007. 33 municipalities reported decreases of \$430,000 in revenue sharing.

2008 Levy Limit:

The aggregate unadjusted property tax levy limit of the communities participating in the survey was \$509 million. However, when adjusted for increases and decreases in revenue sharing, the 2008 property tax limit was \$504 million.

2008 Levy:

In 2008, the municipalities responding to the LD 1 survey collectively raised \$488 million in property taxes to fund municipal services. It is estimated that in 2008 municipalities statewide raised \$619 million in property tax revenue to fund municipal services.

2008 Limit vs. Levy:

In the aggregate, the communities participating in the survey, were under the established LD 1 limit by \$16 million. 57% of the respondents were under the limit by \$29 million. 43% of the respondents exceeded the limit by \$13 million.

Limit/Levy Trends:

101 municipalities participating in the 2008 survey also participated in the 2007 survey. In 2007, the LD limit in these communities was \$285 million. The 2008 LD 1 limit in these communities was \$303 million. Between 2007 and 2008 the LD 1 limit grew by \$18 million or 6.2%.

In these 101 municipalities, the actual 2007 property tax levy for municipal services was \$274 million. In 2008, the actual levy was \$292 million. Between 2007 and 2008, the property tax levy for municipal services grew by \$18 million, or 6.6%.

Reserve Capacity:

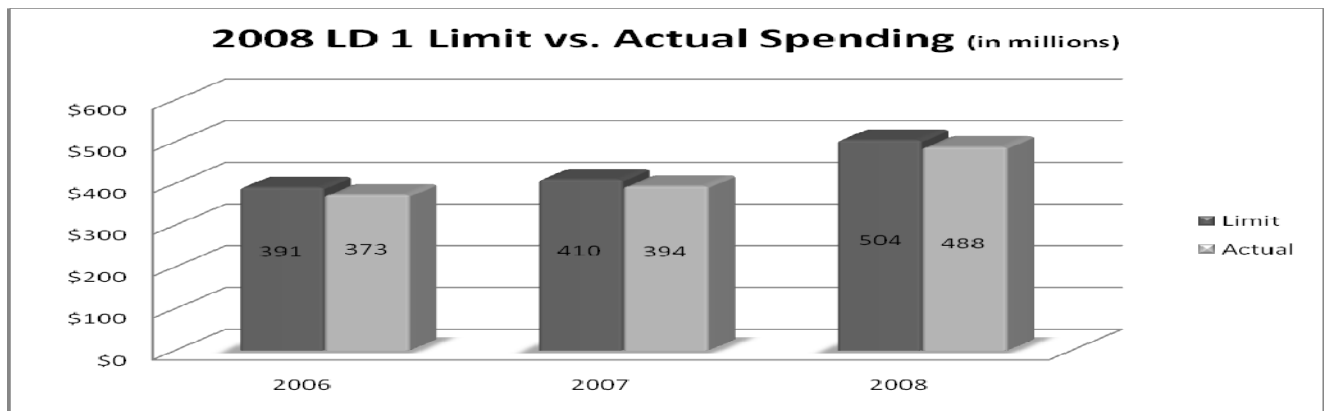
As provided for in LD 1, any “unexpended” limit carries forward into the following year. For example, if a community had a limit of \$500,000 in 2008 and only needed \$450,000 in property tax revenue to fund municipal services, the unexpended \$50,000 is reserved for future years. The way in which the unexpended funds are reserved for future years is through the calculation of the following year’s limit. In this example, the municipality’s new limit would be based on the previous year’s limit of \$500,000 rather than the actual levy of \$450,000.

The “reserve capacity” of the 101 municipalities that participated in the 2007 and 2008 LD 1 survey is decreasing. In 2007, these communities collectively had \$11.1 million in “reserved” property tax levy limit. In 2008, the “reserved” limit decreased to \$10.6 million.

LD 1 Fourth Year Impacts on Municipalities

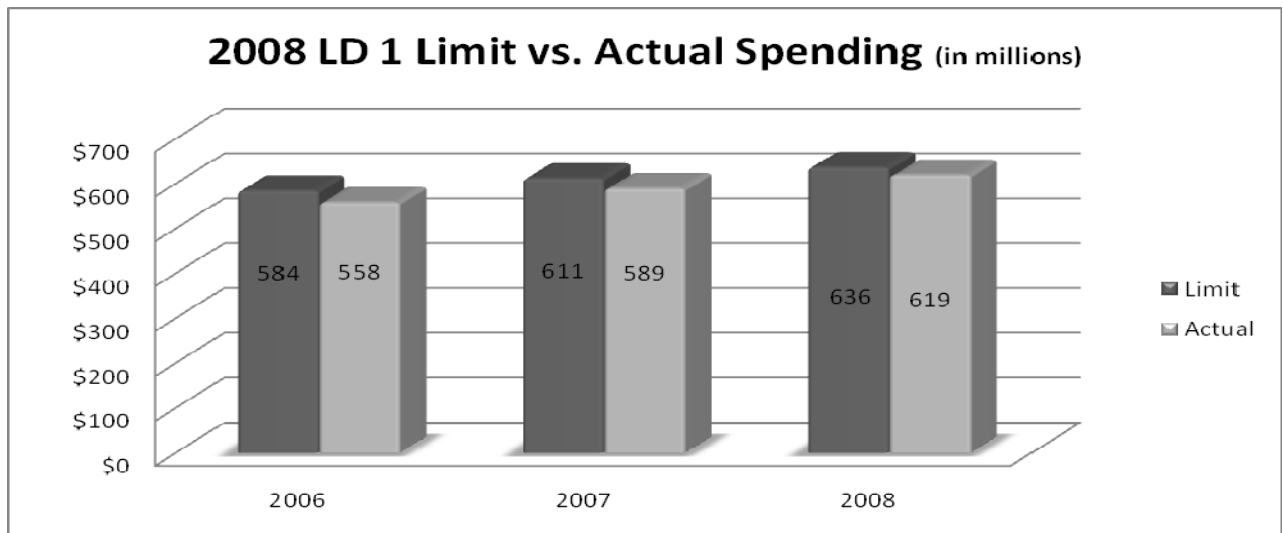
In the aggregate, municipalities continue to stay within the LD 1 limit. According to the data received from the 287 municipalities participating in the MMA and State Planning Office (SPO) surveys, in 2008 these municipalities were collectively under their limit by \$16 million (*Figure 1*). The municipally-calculated growth limit was \$504 million, while actual property tax expenditures for municipal services was \$488 million. LD 1 data for each participating municipality can be found in Appendix A.

Figure 1
(Based on Survey Responses)



Based on the survey responses received, MMA projected statewide experience with LD 1 for all Maine municipalities. In the aggregate, Maine's municipalities were collectively below the LD 1 limit in 2008 by \$17 million (*Figure 2*).

Figure 2
(MMA Calculated Statewide Estimates)



What Spending is Limited?

The LD 1 spending limit system as applied to municipalities creates a threshold for the number of property tax dollars used to fund municipal services. To calculate the municipal limit a community must first determine its “core municipal commitment”; that is, the amount of property tax dollars used to fund municipal services in the base year.

For this survey, the base year was the 2007 LD 1 property tax levy limit. That limit was either established in 2007 and not exceeded by the voters, or the voters authorized an increase to the 2007 limit by legislative action. By voting to increase the LD 1 limit, the legislative body authorized an adjustment to the limit that formed the base of the calculation of the municipality’s property tax limit in 2008. For example, if in 2007 the municipality’s property tax levy limit was \$500,000, and the voters approved increasing the limit by \$50,000, the starting point upon which the 2008 calculation would be based is the voter approved increased limit of \$550,000.

What is the Growth Factor?

The growth factor is calculated by adding the municipality’s property growth factor to the state-calculated income growth factor. The property growth factor, which is unique to each community, calculates the growth in new development (i.e., property that has never been taxed before, such as new builds, lots and additions, etc.) as a percent of total taxable value of the community. The income growth factor is the annual average real growth in Maine’s total personal income, which is calculated by the SPO annually.

It is important to keep in mind that the LD 1 Growth Factor does not completely define a municipality’s growth limit. As a result, a municipality’s actual rate of property tax increase may exceed the LD 1 Growth Factor. Since LD 1 is a “limit-to-limit” system, if a municipality is below its growth limit in one year it carries forward a “reserve spending capacity” into the next year.

Aggregate Limits and Spending

MMA projections, based upon survey results from 287 municipalities, shows that in 2008, municipalities statewide raised \$619 million in property tax revenue to help fund municipal services. After adjustments for any “net new state funding”, it is estimated that municipalities statewide could raise \$636 million and still stay within their aggregate limit. Municipalities were accordingly \$17 million below their LD 1 limit in 2008.

However, when one looks at LD 1-related actual property tax growth for municipal services, the rate of increase was 5.12%. This exceeds the growth in total personal income in Maine during 2007, which according to the Bureau of Economic Analysis most current data, increased by 4.08%. Because the annual growth in actual property tax levy exceeded the nominal growth in personal income, this will impede lowering Maine’s tax burden (*Figure 3*). The BEA data used to calculate the change in total personal income can be found on the following website: <http://www.bea.gov/regional/sqpi/>.

Figure 3
LD 1 Limit vs. Actual – Statewide Estimates
(MMA Calculated Statewide Estimates)

	Projected LD 1 Limit	Projected Actual Spending	Under LD 1 Limit
2007	611,258,021	588,887,228	22,370,793
2008	636,220,100	619,021,060	17,199,040
% Increase 2007 to 2008	4.08%	5.12%	

Over/Under the Limit

Of the 287 municipal LD 1 survey responses analyzed, 57% (163) were under the LD 1 calculated limit. A corresponding 43% (124) exceeded the LD 1 spending limit. Based on this survey data, communities that exceeded their growth limit did so by 10.2%. Communities that adopted budgets that were under their LD 1 limit did so by 7.7% (*Figure 4*). This is nothing new for municipalities, as last year’s split between communities that were under and over the limit was identical at 57% vs. 43%.

Figure 4
Municipalities Over and Under the 2008 LD 1 Limits
(Based on Survey Responses)

	Number of Municipalities	% of Municipalities	% Over/(Under) LD 1 Limit	Aggregate LD 1 Limit	Over/(Under) LD 1 Limit
Under Limit	163	57%	-7.7%	375,379,472	(29,028,889)
Over Limit	124	43%	10.2%	128,347,292	13,114,393

This 57%/43% split between the communities under the limit and those over the limit may be somewhat misleading. The 163 communities that were under their limits controlled much more than 57% of the property taxes in the survey group. The municipalities that were under their limits accounted for 71% (\$346 million) of that levy, while those that were over the limit accounted for 29% (\$141 million) of the survey group’s aggregate levy.

Reasons for Exceeding the LD 1 Limit

Over 37% of the municipalities providing reasons for exceeding the LD 1 limit stated that they did so to account for the increasing cost of providing services, including fuel, sand/salt, dispatch service and insurance (*Figure 5*). An additional 18% stated that new construction, services and equipment resulted in the need for the community to increase the LD 1 limit. When combined, 36% of the respondents stated that road infrastructure investments, limited surplus revenue and the will of the voters caused the community to exceed the limit.

Figure 5
Reasons for Exceeding 2008 LD 1 Limits
(Based on Survey Responses)

	#	%
Increase cost of providing services (i.e., fuel, sand/salt, dispatch, insurance, etc.)	22	37%
New construction/services/equipment (i.e., buildings, employees, fire truck, etc.)	11	18%
Road infrastructure investments	7	12%
Surplus drained	7	12%
Town meeting vote	7	12%
Decreases in other sources of revenues	4	7%
Bond payment	1	2%
Investment in surplus	1	2%
Total	60	100%

Legislative Body Budget Decision Impact on LD 1

Finally, voters overwhelmingly agreed with the budgets proposed by the local elected officials, whether the budget was over or under the LD 1 limit. Of the 146 communities that responded to the “path to finally adopted budget” question, 92% stated that the budget presented to the voters was adopted by the legislative body (*Figure 6*).

Figure 6
Path to Finally Adopted Budget
(Based on Survey Responses)

	# of Responses	% of Total
Proposed and Adopted Budget Within LD 1 Limit	81	55%
Proposed and Adopted Budget Over LD 1 Limit	54	37%
Proposed Budget Within LD 1 - Adopted Budget Over LD 1	6	4%
Proposed Budget Over LD 1 - Adopted Budget Within LD 1	5	3%
Total	146	100%

2008 LD 1 Spending Limit Impact On Municipalities

The information in the attached spreadsheet was provided by the 287 municipalities that participated in the 2008 LD 1 surveys conducted by the Maine Municipal Association and State Planning Office.

As shown in the data provided, the 2007 LD 1 base for the participating communities was \$486 million. After adjusting for increases and decreases in state revenue sharing, the 2008 LD 1 limit for these 287 municipalities was \$504 million. The actual property tax levy for municipal services in 2008 was \$488 million. Collectively, these communities stayed under the LD 1 limit by \$16 million.

If you have any questions about this data or the report, please contact MMA's Kate Dufour at kdufour@memun.org or 1-800-452-8786.

Notes to Data

Column A	2007 Levy/Base	The base on which the 2008 LD 1 spending limit is calculated.
Column B	Growth Factor	The sum of the state calculated income growth factor (2.24%) and the municipality's property growth factor.
Column C	Increase Revenue Sharing	Increase in state revenue sharing between calendar year 2006 and calendar year 2007, if any.
Column D	Loss Revenue Sharing	Decrease in state revenue sharing between calendar year 2006 and calendar year 2007, if any.
Column E	2008 LD 1 Limit	2007 levy/base (Column A) multiplied by the growth factor (Column B).
Column F	2008 Adjusted LD 1 Limit	2008 Limit (Column E) adjusted by increases or losses in state revenue sharing (Column C or Column D).
Column G	2008 Actual Levy	2008 Property taxes raised to fund municipal services.
Column H	Over/(Under) LD 1 Limit	Actual levy compared to limit (Column G - Column F).

2008 LD 1 Spending Limits Impact On Municipalities

Municipality	County	Pop	A	B	C	D	E	F	G	H
			2007 Levy/Base	Growth Factor	Increase Revenue Sharing	Loss Revenue Sharing	2008 LD 1 Limit	2008 Adjusted LD 1 Limit	2008 Actual Levy	Over / (Under) LD 1 Limit
Addison	WASH	1,256	163,523	3.63%	-	-	169,459	169,459	133,774	(35,685)
Albion	KENN	2,037	209,087	4.32%	-	14,815	218,120	232,935	196,103	(36,832)
Alfred	YORK	2,877	1,106,946	3.54%	15,529	-	1,146,132	1,130,603	1,000,603	(130,000)
Allagash	AROO	270	99,122	5.94%	-	1,577	105,010	106,587	66,977	(39,609)
Alton	PENO	832	7,000	4.24%	7,297	-	7,297	-	3,000	3,000
Andover	OXFO	897	293,461	3.21%	-	-	302,881	302,881	182,415	(120,466)
Anson	SOME	2,582	460,356	3.78%	-	-	477,758	477,758	489,727	11,970
Arundel	YORK	3,913	2,634,469	6.91%	-	-	2,816,511	2,816,511	2,555,861	(260,650)
Ashland	AROO	1,461	541,811	6.30%	-	-	575,945	575,945	575,813	(132)
Auburn	ANDR	23,618	19,156,746	6.69%	866,507	-	20,438,332	19,571,825	18,427,383	(1,144,442)
Augusta	KENN	18,835	11,857,165	6.17%	-	-	12,588,752	12,588,752	12,247,849	(340,903)
Baldwin	CUMB	1,365	327,169	4.21%	21,287	-	340,943	319,655	378,747	59,091
Bangor	PENO	31,478	19,427,426	6.29%	-	-	20,649,411	20,649,411	21,133,690	(484,279)
Bar Harbor	HANC	5,098	5,034,301	4.66%	18,053	-	5,268,899	5,250,846	5,173,854	(76,992)
Baring Plt	WASH	258	62,227	5.11%	2,632	-	65,408	62,776	57,659	(5,117)
Bath	SAGA	9,318	5,360,496	4.00%	113,956	-	5,574,916	5,460,960	5,520,875	59,915
Beddington	WASH	29	60,512	2.69%	-	-	62,140	62,140	71,433	9,293
Belgrade	KENN	3,216	471,219	3.34%	-	4,241	486,958	491,199	670,291	179,092
Benton	KENN	2,681	158,899	6.27%	-	3,073	168,862	171,935	18,114	(153,821)
Bethel	OXFO	2,497	1,607,289	6.90%	-	-	1,718,192	1,718,192	1,609,783	(108,409)
Biddeford	YORK	21,596	15,190,135	6.24%	71,980	-	16,137,999	16,066,019	15,146,713	(919,306)
Boothbay Harbor	LINC	2,345	3,311,861	3.35%	5,191	-	3,422,808	3,417,617	2,980,655	(436,962)
Bowdoin	SAGA	2,928	108,470	4.58%	-	-	113,438	113,438	114,000	562
Bowerbank	PISC	146	60,795	4.90%	-	757	63,774	64,531	64,155	(376)
Bradley	PENO	1,312	164,364	16.65%	-	-	191,731	191,731	90,018	(101,713)
Brewer	PENO	9,261	6,203,517	4.23%	4,929	-	6,465,926	6,460,997	6,079,078	(381,919)
Bridgton	CUMB	5,120	3,085,507	5.85%	-	-	3,266,009	3,266,009	3,161,724	(104,285)
Bristol	LINC	2,784	786,655	4.11%	9,035	-	818,992	809,957	880,305	70,347

Municipality	County	Pop	A	B	C	D	E	F	G	H
			2007 Levy/Base	Growth Factor	Increase Revenue Sharing	Loss Revenue Sharing	2008 LD 1 Limit	2008 Adjusted LD 1 Limit	2008 Actual Levy	Over / (Under) LD 1 Limit
Brooklin	HANC	844	267,724	2.72%	-	-	275,006	275,006	471,032	196,026
Brooksville	HANC	890	138,878	2.96%	1,808	-	142,989	141,181	317,511	176,330
Brownfield	OXFO	1,412	367,292	5.14%	-	4,649	386,171	390,820	358,089	(32,731)
Brownville	PISC	1,252	265,261	5.59%	44,780	-	280,089	235,309	215,597	(19,712)
Bucksport	HANC	4,962	2,469,814	4.19%	-	-	2,573,299	2,573,299	2,069,844	(503,455)
Burnham	WALD	1,153	77,100	2.84%	-	-	79,290	79,290	81,710	2,420
Buxton	YORK	8,195	1,786,672	4.23%	46,644	-	1,862,248	1,815,604	2,208,221	392,617
Cape Elizabeth	CUMB	9,178	4,803,379	3.41%	-	23,188	4,967,174	4,990,362	5,532,527	542,165
Caribou	AROO	8,279	2,680,135	3.76%	184,813	-	2,780,909	2,596,096	2,556,662	(39,434)
Carrabassett Val	FRAN	435	1,566,126	4.01%	-	-	1,628,928	1,628,928	1,442,758	(186,170)
Castine	HANC	1,376	1,104,972	2.72%	-	-	1,135,027	1,135,027	1,067,314	(67,713)
Castle Hill	AROO	433	24,448	3.83%	6,747	-	25,384	18,637	5,843	(12,794)
Caswell	AROO	326	69,471	3.30%	8,369	-	71,764	63,395	35,914	(27,481)
Chapman	AROO	491	29,745	5.61%	17,937	-	31,414	13,477	10,130	(3,347)
Charleston	PENO	1,401	119,538	4.89%	-	7,445	125,383	132,829	220,166	87,337
Chelsea	KENN	2,671	251,462	11.40%	16,350	-	280,129	263,779	202,737	(61,042)
Cherryfield	WASH	1,139	89,149	4.12%	16,704	-	92,822	76,118	44,658	(31,460)
Chesterville	FRAN	1,230	205,976	3.59%	-	-	213,371	213,371	237,108	23,737
Clifton	PENO	791	120,330	5.12%	-	1,211	126,491	127,702	142,662	14,960
Columbia Falls	WASH	605	23,935	3.12%	-	-	24,682	24,682	106,619	81,937
Cooper	WASH	164	66,460	2.73%	-	-	68,274	68,274	99,876	31,602
Coplin Plt	FRAN	139	134,849	5.24%	8,979	-	141,915	132,936	105,744	(27,193)
Corinna	PENO	2,259	405,095	5.18%	-	-	426,078	426,078	643,377	217,298
Corinth	PENO	2,640	338,441	6.32%	-	-	359,830	359,830	270,983	(88,847)
Cornish	YORK	1,401	311,193	4.15%	-	-	324,108	324,108	378,532	54,424
Cranberry Isle	HANC	129	613,790	2.53%	-	-	629,319	629,319	582,786	(46,533)
Crawford	WASH	105	53,642	3.19%	-	-	55,353	55,353	39,828	(15,525)
Cumberland	CUMB	7,762	3,659,958	3.49%	29,815	-	3,787,691	3,757,876	3,408,188	(349,688)
Cushing	KNOX	1,374	223,350	4.42%	-	-	233,222	233,222	187,718	(45,504)
Damariscotta	LINC	2,035	760,882	6.84%	1,704	-	812,957	811,253	879,752	68,499
Dayton	YORK	2,155	195,051	4.71%	19,017	-	204,238	185,221	212,782	27,561

			A	B	C	D	E	F	G	H
			2007	Growth	Increase	Loss	2008	2008	2008	Over /
Municipality	County	Pop	Levy/Base	Factor	Revenue	Revenue	LD 1 Limit	Adjusted	Actual	(Under)
					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Deblois	WASH	49	82,550	23.13%	-	-	101,644	101,644	77,141	(24,503)
Deer Isle	HANC	1,915	237,223	3.97%	1,345	-	246,641	245,296	292,104	46,808
Dexter	PENO	3,762	1,587,648	3.54%	65,840	-	1,643,851	1,578,011	1,570,933	(7,078)
Dixfield	OXFO	2,545	819,184	6.14%	16,850	-	869,482	852,632	946,603	93,971
Dover-Foxcroft	PISC	4,348	1,550,999	3.92%	15,737	-	1,611,798	1,596,061	1,588,100	(7,961)
Dresden	LINC	1,710	641,165	5.08%	-	-	673,736	673,736	368,729	(305,007)
Dyer Brook	AROO	185	-	2.95%	6,393	-	6,393	-	-	-
East Machias	WASH	1,238	98,035	4.66%	15,816	-	102,603	86,787	54,005	(32,783)
East Millinocket	PENO	1,735	1,343,324	3.23%	34,460	-	1,386,713	1,352,253	1,719,878	367,625
Edgecomb	LINC	1,183	254,687	6.93%	-	-	272,337	272,337	257,455	(14,881)
Eliot	YORK	6,231	1,645,854	3.53%	-	61,147	1,703,953	1,765,100	2,172,162	407,062
Ellsworth	HANC	6,978	5,526,165	3.26%	-	-	5,706,318	5,706,318	5,144,622	(561,696)
Enfield	PENO	1,589	66,361	3.69%	-	-	68,810	68,810	215,988	147,178
Eustis	FRAN	689	345,802	5.47%	2,100	-	364,717	362,617	345,802	(16,815)
Fairfield	SOME	6,695	1,925,455	2.78%	1,613	-	1,978,983	1,977,370	2,130,886	153,516
Falmouth	CUMB	10,950	6,172,014	3.87%	-	81,684	6,410,871	6,492,555	5,875,580	(616,975)
Farmington	FRAN	7,481	1,896,533	4.96%	1,080	-	1,990,601	1,989,521	2,117,241	127,720
Fort Fairfield	AROO	3,574	1,140,387	3.31%	107,551	-	1,178,134	1,070,583	1,180,487	109,904
Fort Kent	AROO	4,188	1,247,255	4.68%	44,058	-	1,305,627	1,261,569	959,248	(302,321)
Franklin	HANC	1,416	291,657	7.52%	-	4,307	313,575	317,882	213,068	(104,814)
Freeport	CUMB	8,010	5,839,780	5.27%	37,029	-	6,147,536	6,110,507	4,505,512	(1,604,995)
Frenchboro	HANC	45	61,921	4.13%	985	-	64,479	63,493	103,677	40,184
Frenchville	AROO	1,204	253,865	4.56%	22,212	-	265,441	243,229	306,670	63,441
Friendship	KNOX	1,205	425,386	13.87%	-	-	484,387	484,387	356,975	(127,412)
Frye Island	CUMB	70	803,406	4.52%	-	-	839,720	839,720	807,776	(31,944)
Fryeburg	OXFO	3,274	1,486,701	3.17%	83,691	-	1,533,829	1,450,138	1,458,549	8,411
Garfield Plt	AROO	77	9,553	13.82%	-	-	10,873	10,873	-	(10,873)
Glenburn	PENO	4,348	462,594	3.81%	43,205	-	480,219	437,013	492,509	55,496
Glenwood Plt	AROO	6	33,111	2.78%	-	-	34,032	34,032	33,268	(764)
Gorham	CUMB	15,183	5,426,515	5.55%	46,805	-	5,727,687	5,680,882	5,488,209	(192,673)
Gouldsboro	HANC	2,022	625,468	3.19%	568	-	645,420	644,852	598,280	(46,572)

			A	B	C	D	E	F	G	H
			2007	Growth	Increase	Loss	2008	2008	2008	Over /
Municipality	County	Pop	Levy/Base	Factor	Revenue	Revenue	LD 1 Limit	Adjusted	Actual	(Under)
					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Grand Lake Stream	WASH	138	66,386	2.27%	-	-	67,893	67,893	78,330	10,437
Gray	CUMB	7,258	2,042,749	4.83%	-	-	2,141,413	2,141,413	2,097,446	(43,968)
Great Pond	HANC	44	46,036	3.72%	-	32	47,749	47,781	27,138	(20,643)
Greenwood	OXFO	826	710,620	4.60%	-	-	743,309	743,309	846,084	102,775
Guilford	PISC	1,544	401,875	3.49%	1,520	-	415,900	414,380	439,450	25,070
Hallowell	KENN	2,502	1,094,153	3.52%	-	-	1,132,689	1,132,689	1,094,153	(38,536)
Harpswell	CUMB	5,121	1,935,913	4.35%	-	-	2,020,125	2,020,125	1,998,406	(21,719)
Harrington	WASH	923	446,880	3.14%	1,373	-	460,912	459,539	431,557	(27,982)
Hartford	OXFO	1,035	313,570	5.36%	6,248	-	330,377	324,129	295,423	(28,706)
Hartland	SOME	1,855	532,731	3.23%	-	-	549,938	549,938	504,608	(45,330)
Hebron	OXFO	1,112	377,842	7.74%	-	-	407,087	407,087	452,835	45,748
Hermon	PENO	4,835	3,236,873	8.49%	-	20,155	3,511,683	3,531,838	3,411,472	(120,366)
Highland Plt	SOME	50	59,580	3.62%	226	-	61,737	61,511	65,906	4,395
Hiram	OXFO	1,567	282,474	3.47%	901	-	292,276	291,375	484,145	192,770
Hodgdon	AROO	1,257	46,970	3.43%	31,337	-	48,581	17,244	58,551	41,307
Holden	PENO	3,005	567,363	5.25%	-	-	597,149	597,149	719,894	122,745
Hollis	YORK	4,583	838,436	6.20%	66,098	-	890,419	824,321	652,673	(171,648)
Hope	KNOX	1,446	286,036	2.91%	25,049	-	294,360	269,311	411,278	141,967
Houlton	AROO	6,425	2,111,699	6.88%	-	-	2,256,984	2,256,984	2,110,453	(146,530)
Howland	PENO	1,284	172,730	5.64%	33,791	-	182,472	148,681	138,125	(10,556)
Hudson	PENO	1,443	109,430	4.28%	7,130	-	114,113	106,983	138,381	31,398
Island Falls	AROO	754	121,881	6.19%	5,807	-	129,426	123,618	184,826	61,208
Islesboro	WALD	649	1,559,317	2.96%	879	-	1,605,473	1,604,594	1,576,071	(28,523)
Jackman	SOME	681	191,664	6.13%	5,309	-	203,413	198,104	174,160	(23,944)
Jackson	WALD	519	98,567	5.24%	5,806	-	103,732	97,926	130,489	32,563
Jay	FRAN	4,848	2,732,772	3.93%	7,315	-	2,840,170	2,832,855	2,808,567	(24,288)
Jefferson	LINC	2,529	581,249	4.25%	5,795	-	605,952	600,157	598,619	(1,538)
Jonesboro	WASH	597	23,837	5.58%	-	301	25,167	25,468	16,994	(8,474)
Kenduskeag	PENO	1,184	179,985	5.54%	-	-	189,957	189,957	139,783	(50,174)
Kennebunk	YORK	11,426	5,467,134	3.90%	30,408	-	5,680,352	5,649,944	5,934,711	284,767
Kennebunkport	YORK	4,031	3,468,267	4.05%	-	-	3,608,732	3,608,732	3,781,601	172,869

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					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Kingfield	FRAN	1,113	663,815	3.15%	-	-	684,725	684,725	715,940	31,215
Kittery	YORK	10,149	4,432,618	3.88%	60,622	-	4,604,604	4,543,982	4,392,291	(151,691)
Knox	WALD	766	155,941	5.01%	8,721	-	163,754	155,033	120,334	(34,699)
Lamoine	HANC	1,592	73,391	3.79%	-	-	76,173	76,173	79,151	2,978
Lee	PENO	821	87,776	4.24%	-	-	91,498	91,498	101,313	9,815
Leeds	ANDR	2,152	206,290	4.81%	-	-	216,213	216,213	174,519	(41,694)
Lewiston	ANDR	36,290	28,116,991	3.94%	-	-	29,224,800	29,224,800	25,281,404	(3,943,396)
Limerick	YORK	2,580	689,194	7.02%	-	-	737,575	737,575	738,135	559
Limington	YORK	3,822	446,222	3.71%	-	-	462,777	462,777	458,862	(3,915)
Lincoln	PENO	5,081	1,375,391	2.81%	103,211	-	1,414,039	1,310,828	1,460,440	149,611
Lincoln Plt	OXFO	45	85,300	2.79%	196	-	87,680	87,484	76,958	(10,526)
Lincolnville	WALD	2,289	826,989	3.96%	1,774	-	859,738	857,964	1,152,419	294,455
Linneus	AROO	892	85,922	5.30%	26,290	-	90,476	64,186	93,633	29,447
Lisbon	ANDR	9,330	2,646,204	4.11%	118,184	-	2,754,963	2,636,779	3,109,613	472,834
Littleton	AROO	957	229,007	6.01%	4,342	-	242,770	238,428	234,488	(3,940)
Livermore	ANDR	2,199	392,092	4.33%	1,198	-	409,070	407,872	423,538	15,666
Livermore Falls	ANDR	3,222	1,302,390	9.58%	-	-	1,427,159	1,427,159	1,248,138	(179,021)
Long Island	CUMB	212	412,461	4.65%	-	3,524	431,640	435,164	401,935	(33,229)
Lovell	OXFO	1,018	749,666	3.50%	2,993	-	775,904	772,911	786,825	13,914
Lyman	YORK	4,155	536,819	5.58%	7,156	-	566,751	559,594	568,230	8,636
Machias	WASH	2,272	591,701	5.90%	73,171	-	626,611	553,440	727,350	173,910
Macwahoc Plt	AROO	87	14,306	2.24%	-	-	14,626	14,626	20,023	5,397
Madawaska	AROO	4,493	2,626,052	3.62%	99,656	-	2,721,115	2,621,459	2,357,803	(263,656)
Madison	SOME	4,611	1,845,303	6.56%	58,100	-	1,966,355	1,908,255	1,487,766	(420,489)
Magalloway Plt	OXFO	34	24,160	3.85%	-	-	25,090	25,090	43,359	18,269
Manchester	KENN	2,538	305,397	2.24%	2,580	-	312,237	309,658	937,560	627,902
Mapleton	AROO	1,982	195,731	5.79%	13,225	-	207,064	193,839	147,141	(46,698)
Mars Hill	AROO	1,444	621,752	3.41%	27,077	-	642,954	615,877	641,994	26,117
Marshfield	WASH	504	6,892	3.32%	2,386	-	7,121	4,735	60,815	56,080
Mattawamkeag	PENO	790	75,489	2.94%	-	-	77,707	77,707	114,223	36,515
Mechanic Falls	ANDR	3,296	1,027,842	3.16%	55,936	-	1,060,322	1,004,386	898,429	(105,957)

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					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Meddybemps	WASH	150	84,922	6.80%	-	-	90,697	90,697	48,750	(41,947)
Medford	PISC	233	174,384	4.24%	11,907	-	181,778	169,871	141,398	(28,473)
Mercer	SOME	658	142,352	3.42%	17,903	-	147,220	129,317	119,685	(9,632)
Merrill	AROO	254	59,849	4.45%	8,260	-	62,513	54,253	38,379	(15,873)
Mexico	OXFO	2,951	1,237,511	3.86%	41,821	-	1,285,279	1,243,458	1,393,343	149,885
Minot	ANDR	2,581	533,098	5.09%	17,353	-	560,233	542,880	539,546	(3,334)
Monmouth	KENN	3,952	1,276,616	3.41%	-	-	1,320,149	1,320,149	1,280,692	(39,457)
Monroe	WALD	929	247,379	3.24%	31,837	-	255,394	223,557	288,716	65,159
Monson	PISC	689	226,999	3.64%	3,123	-	235,262	232,139	220,462	(11,676)
Monticello	AROO	808	260,442	3.74%	35,772	-	270,183	234,410	246,125	11,715
Montville	WALD	1,021	268,839	3.60%	22,880	-	278,517	255,637	222,613	(33,024)
Morrill	WALD	883	50,339	3.14%	-	-	51,920	51,920	59,808	7,888
Moscow	SOME	540	301,596	3.01%	-	-	310,674	310,674	300,736	(9,938)
Mount Desert	HANC	2,196	5,384,065	2.62%	-	-	5,525,128	5,525,128	5,290,834	(234,294)
Mount Vernon	KENN	1,529	325,894	3.37%	4,168	-	336,877	332,709	447,179	114,470
Naples	CUMB	3,498	1,155,694	5.10%	-	-	1,214,634	1,214,634	977,764	(236,870)
New Gloucester	CUMB	5,369	849,953	4.94%	-	-	891,941	891,941	854,384	(37,557)
New Limerick	AROO	520	165,356	8.97%	-	-	180,189	180,189	853,624	673,436
New Sharon	FRAN	1,346	230,544	4.76%	-	-	241,518	241,518	267,983	26,465
Newburgh	PENO	1,492	339,718	3.96%	13,453	-	353,171	339,718	327,310	(12,408)
Newfield	YORK	1,518	369,414	4.24%	394	-	385,077	384,683	379,179	(5,504)
Newport	PENO	3,142	1,130,945	7.40%	-	13,790	1,214,635	1,228,425	1,130,945	(97,480)
Nobleboro	LINC	1,713	92,202	4.71%	-	-	96,545	96,545	84,488	(12,057)
Norridgewock	SOME	3,349	367,117	4.66%	27,157	-	384,225	357,068	413,268	56,199
North Berwick	YORK	4,801	2,014,257	5.16%	32,535	-	2,118,193	2,085,658	1,953,794	(131,864)
North Haven	KNOX	399	1,048,264	5.83%	222	-	1,109,377	1,109,155	1,094,747	(14,408)
North Yarmouth	CUMB	3,485	923,231	4.52%	54,139	-	964,961	910,822	967,209	56,387
Norway	OXFO	4,816	2,382,263	4.96%	15,128	-	2,500,423	2,485,295	2,481,201	(4,094)
Oakland	KENN	6,131	1,385,401	5.40%	32,979	-	1,460,213	1,427,234	1,573,570	146,336
Ogunquit	YORK	1,286	3,431,145	3.18%	2,426	-	3,540,255	3,537,829	3,675,895	138,066
Old Town	PENO	7,816	4,236,675	3.04%	41,812	-	4,365,470	4,323,658	3,619,339	(704,319)

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					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Orland	HANC	2,147	220,572	3.90%	5,340	-	229,174	223,834	231,500	7,666
Orono	PENO	9,487	3,096,185	4.99%	227,509	-	3,250,685	3,023,176	2,987,519	(35,657)
Orrington	PENO	3,726	671,824	4.04%	-	8,641	698,966	707,607	677,671	(29,936)
Otisfield	OXFO	1,670	657,560	4.54%	1,840	-	687,414	685,574	620,176	(65,398)
Owls Head	KNOX	1,623	371,079	3.08%	6,141	-	382,508	376,368	284,740	(91,628)
Palermo	WALD	1,349	216,872	10.28%	-	-	239,166	239,166	542,041	302,874
Paris	OXFO	5,001	1,785,011	4.42%	43,928	-	1,863,908	1,819,980	1,785,011	(34,969)
Parkman	PISC	849	144,569	5.91%	8,631	-	153,113	144,482	150,050	5,568
Parsonsfield	YORK	1,770	504,936	3.19%	-	-	521,044	521,044	520,553	(491)
Pembroke	WASH	858	143,802	3.16%	-	-	148,346	148,346	188,000	39,654
Perham	AROO	424	60,316	3.40%	5,684	-	62,367	56,683	92,278	35,595
Perry	WASH	870	188,353	4.75%	16,923	-	197,300	180,377	246,081	65,704
Peru	OXFO	1,534	95,967	4.50%	23,210	-	100,286	77,076	225,220	148,144
Phippsburg	SAGA	2,241	795,728	5.80%	-	2,157	841,880	844,037	883,509	39,472
Plymouth	PENO	1,334	279,309	5.25%	5,864	-	293,973	288,109	234,802	(53,306)
Poland	ANDR	5,311	2,441,399	4.72%	-	-	2,556,633	2,556,633	1,908,554	(648,079)
Porter	OXFO	1,471	260,361	4.21%	2,068	-	271,322	269,254	377,305	108,051
Portland	CUMB	64,166	55,788,578	5.12%	465,944	-	58,644,953	58,179,009	55,616,558	(2,562,451)
Pownal	CUMB	1,610	539,922	3.64%	3,964	-	559,575	555,611	623,845	68,234
Presque Isle	AROO	9,518	5,701,023	7.17%	215,863	-	6,109,786	5,893,923	5,018,141	(875,782)
Princeton	WASH	847	156,492	8.40%	7,889	-	169,637	161,748	162,028	280
Randolph	KENN	1,905	244,233	2.27%	4,066	-	249,777	245,711	299,629	53,917
Rangeley	FRAN	1,104	1,595,366	6.58%	-	-	1,700,341	1,700,341	1,341,292	(359,049)
Raymond	CUMB	4,593	1,829,060	3.51%	-	18,285	1,893,260	1,911,545	1,870,178	(41,367)
Reed Plt	AROO	192	55,606	2.80%	6,101	-	57,163	51,062	33,174	(17,888)
Rockland	KNOX	7,630	6,017,975	2.58%	138,469	-	6,173,239	6,034,770	5,704,924	(329,846)
Rockport	KNOX	3,493	2,441,555	5.15%	-	-	2,567,295	2,567,295	2,360,139	(207,156)
Rome	KENN	1,069	167,736	4.47%	-	10,000	175,234	185,234	235,978	50,744
Roxbury	OXFO	372	163,791	14.52%	-	268	187,574	187,842	173,855	(13,987)
Rumford	OXFO	6,454	5,137,332	3.37%	48,008	-	5,310,461	5,262,453	5,243,448	(19,005)
Saco	YORK	18,328	9,083,257	4.48%	93,371	-	9,490,187	9,396,816	9,312,797	(84,019)

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					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Saint Agatha	AROO	827	383,506	4.39%	-	-	400,341	400,341	364,776	(35,565)
Saint Albans	SOME	1,831	422,992	4.94%	-	-	443,888	443,888	522,661	78,773
Saint George	KNOX	2,693	1,345,503	4.42%	9,131	-	1,404,974	1,395,844	1,433,945	38,101
Sanford	YORK	21,619	11,062,368	3.51%	202,818	-	11,450,657	11,247,839	11,357,073	109,234
Sangerville	PISC	1,266	361,397	3.68%	12,272	-	374,696	362,424	469,376	106,952
Scarborough	CUMB	18,604	11,857,392	4.81%	-	-	12,427,733	12,427,733	12,567,077	139,344
Searsmont	WALD	1,339	388,857	14.88%	-	-	446,727	446,727	443,742	(2,985)
Searsport	WALD	2,753	743,930	5.10%	20,450	-	781,848	761,398	688,861	(72,537)
Sebago	CUMB	1,540	920,219	3.68%	-	17,512	954,083	971,595	810,178	(161,417)
Sedgwick	HANC	1,095	219,477	3.67%	1,000	-	227,532	226,532	160,946	(65,585)
Shapleigh	YORK	2,574	1,169,019	3.52%	22,778	-	1,210,168	1,187,390	1,064,855	(122,535)
Sherman	AROO	866	155,426	3.28%	10,562	-	160,524	149,962	239,172	89,210
Sidney	KENN	3,944	-	5.95%	-	-	-	-	-	-
Smithfield	SOME	955	308,333	6.04%	5,250	-	326,956	321,707	338,617	16,910
Smyrna	AROO	437	34,790	3.08%	9,449	-	35,862	26,413	33,565	7,152
Solon	SOME	993	350,965	3.86%	15,920	-	364,513	348,593	346,352	(2,240)
South Berwick	YORK	7,346	2,297,532	3.98%	-	-	2,388,974	2,388,974	2,708,887	319,913
South Bristol	LINC	887	-	2.92%	2,110	-	2,110	-	-	-
South Portland	CUMB	23,729	16,275,741	4.18%	123,175	-	16,956,067	16,832,892	15,689,376	(1,143,516)
South Thomaston	KNOX	1,492	320,898	5.32%	-	-	337,970	337,970	327,248	(10,722)
Southport	LINC	687	436,160	2.31%	14,443	-	446,235	431,792	607,817	176,025
Stacyville	PENO	368	135,330	2.56%	12,743	-	138,794	126,051	71,553	(54,498)
Standish	CUMB	9,946	2,148,435	3.09%	4,219	-	2,214,822	2,210,603	2,104,441	(106,162)
Starks	SOME	597	88,571	6.54%	832	-	94,364	93,532	144,663	51,131
Stockholm	AROO	226	85,645	3.24%	-	-	88,420	88,420	113,060	24,640
Stockton Springs	WALD	1,578	345,302	6.26%	-	-	366,918	366,918	319,284	(47,633)
Stoneham	OXFO	269	102,944	4.21%	2,520	-	107,278	104,758	166,839	62,081
Stow	OXFO	311	58,012	4.25%	-	-	60,478	60,478	50,785	(9,693)
Strong	FRAN	1,232	152,418	8.24%	9,357	-	164,977	155,620	137,130	(18,490)
Sullivan	HANC	1,246	284,716	4.11%	-	13,500	296,418	309,918	270,396	(39,521)
Surry	HANC	1,413	263,531	5.81%	11,896	-	278,829	266,933	247,863	(19,070)

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					Sharing	Sharing		LD 1 Limit	Levy	LD 1 Limit
Swanville	WALD	1,454	264,660	4.64%	6,048	-	276,940	270,892	457,673	186,781
Sweden	OXFO	350	221,231	5.42%	-	2,136	233,222	235,357	289,069	53,711
Temple	FRAN	567	168,936	2.24%	-	-	172,720	172,720	114,999	(57,721)
Thomaston	KNOX	3,284	1,428,977	7.77%	4,306	-	1,540,009	1,535,703	1,484,571	(51,132)
Thorndike	WALD	746	44,903	5.32%	-	-	47,291	47,291	44,903	(2,389)
Topsham	SAGA	9,681	3,013,064	10.47%	-	-	3,328,532	3,328,532	2,824,682	(503,850)
Tremont	HANC	1,594	719,483	3.77%	-	-	746,622	746,622	728,426	(18,196)
Trenton	HANC	1,439	55,149	5.12%	-	-	57,972	57,972	161,152	103,180
Troy	WALD	1,023	164,683	4.38%	20,807	-	171,896	151,089	151,829	740
Turner	ANDR	5,452	188,801	5.67%	-	51,931	199,510	251,441	180,637	(70,804)
Union	KNOX	2,331	590,501	3.43%	5,000	-	610,755	605,755	625,233	19,478
Unity	WALD	1,979	88,000	4.47%	13,156	-	91,934	78,778	247,189	168,411
Verona Island	HANC	540	29,780	3.60%	2,336	-	30,852	28,516	37,282	8,766
Vienna	KENN	566	311,411	3.76%	3,789	-	323,120	319,331	338,976	19,645
Vinalhaven	KNOX	1,308	1,147,389	3.60%	-	15,274	1,188,695	1,203,969	1,175,482	(28,487)
Wales	ANDR	1,424	285,998	6.35%	4,381	-	304,159	299,778	276,645	(23,133)
Warren	KNOX	4,687	529,521	3.15%	24,293	-	546,201	521,908	548,657	26,750
Washburn	AROO	1,595	251,311	2.40%	53,929	-	257,342	203,413	109,965	(93,448)
Washington	KNOX	1,432	252,973	3.87%	-	7,727	262,763	270,490	232,931	(37,559)
Waterford	OXFO	1,502	283,915	14.56%	-	10,925	325,253	336,178	599,665	263,487
Waterville	KENN	15,740	8,604,683	5.10%	245,614	-	9,043,522	8,797,908	7,322,024	(1,475,884)
Wayne	KENN	1,092	553,055	2.86%	-	10,000	568,873	578,873	614,797	35,924
Weld	FRAN	407	150,434	3.74%	2,659	-	156,060	153,401	61,288	(92,113)
Wells	YORK	10,211	6,661,246	4.19%	26,241	-	6,940,352	6,914,111	6,819,623	(94,488)
West Bath	SAGA	1,921	389,943	7.27%	-	1,970	418,292	420,262	124,940	(295,322)
West Paris	OXFO	1,727	473,124	3.85%	-	-	491,339	491,339	532,738	41,399
Westfield	AROO	562	166,016	13.24%	29,000	-	187,997	158,997	130,891	(28,106)
Westmanland	AROO	68	70,563	2.47%	670	-	72,306	71,636	106,640	35,004
Westport Island	LINC	778	223,431	2.52%	-	-	229,061	229,061	262,038	32,977
Whiting	WASH	452	189,901	3.48%	-	-	196,510	196,510	322,863	126,353
Whitneyville	WASH	240	61,339	2.24%	-	-	62,713	62,713	72,443	9,730

Municipality	County	Pop	A	B	C	D	E	F	G	H
			2007 Levy/Base	Growth Factor	Increase Revenue Sharing	Loss Revenue Sharing	2008 LD 1 Limit	2008 Adjusted LD 1 Limit	2008 Actual Levy	Over / (Under) LD 1 Limit
Wilton	FRAN	4,196	1,417,350	2.50%	31,450	-	1,452,784	1,421,334	1,457,119	35,785
Windham	CUMB	15,988	6,312,287	4.06%	-	13,580	6,568,566	6,582,146	6,185,728	(396,418)
Windsor	KENN	2,368	126,304	4.66%	-	-	132,190	132,190	397,495	265,305
Winslow	KENN	7,972	2,968,427	3.56%	-	-	3,074,103	3,074,103	3,010,892	(63,211)
Winterport	WALD	3,827	229,922	4.15%	-	-	239,463	239,463	69,290	(170,173)
Winterville Plt	AROO	190	177,574	4.90%	3,169	-	186,275	183,106	79,637	(103,469)
Winthrop	KENN	6,476	2,033,244	3.87%	38,664	-	2,111,931	2,073,267	1,907,194	(166,073)
Woodstock	OXFO	1,352	611,377	4.30%	4,280	-	637,693	633,413	583,790	(49,623)
Woolwich	SAGA	2,976	853,627	4.03%	19,917	-	888,028	868,111	916,075	47,964
Yarmouth	CUMB	8,266	6,912,292	3.20%	-	-	7,133,485	7,133,485	7,010,736	(122,749)
York	YORK	13,537	8,044,871	4.23%	23,592	-	8,385,169	8,361,577	8,403,907	42,330
Totals		1,008,312	485,972,703	4.76%	5,789,519	429,801	509,086,481	503,726,764	487,472,096	(17,223,226)