



STATE OF MAINE  
DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES  
BURTON M. CROSS BUILDING, 3<sup>RD</sup> FLOOR  
78 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0078

SERVING THE PUBLIC AND DELIVERING ESSENTIAL SERVICES TO STATE GOVERNMENT

JANET T. MILLS  
GOVERNOR

KIRSTEN LC FIGUEROA  
COMMISSIONER

April 21, 2021

To: Senator Cathy Breen, Chair  
Representative Teresa Pierce, Chair  
Members of the Joint Standing Committee on Appropriations and Financial Affairs

From: Kirsten LC Figueroa, Commissioner  
Department of Administrative and Financial Services (DAFS)

Re: Additional Information for LD 1507 An Act To Establish a Local Fiscal Recovery Funds Program and Allocation

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LD 1507 requests that the Legislature create a new program and establish allocation authorizing the distribution of the Local Fiscal Recovery Funds included in the American Rescue Plan of 2021 (PL 117-2, Section 9901, Sec. 603).

The American Rescue Plan of 2021 (PL 117-2, Section 9901, Sec. 603) includes \$130 billion nationwide for local governments available through the Local Fiscal Recovery Fund. The Local Fiscal Recovery Fund includes funding for three categories: metropolitan, counties, and other municipalities referred to as non-entitlement. The total amount estimated for Maine is \$493,973,030: \$118 million to metropolitan; \$260.7 million to counties; and, \$115.2 million to non-entitlement. Current information is that funds will flow either direct from the federal government to the entity (metropolitan and county) or from the federal government to the state to the entity (non-entitlement).

This request identifies allocation in fiscal years 2021, 2022, and 2023. Language in Section 603 indicates that the amounts associated with Metropolitan Cities and Counties will be made directly by the Secretary of the U.S. Treasury. Amounts identified for non-entitlement units of local government will be provided to States for distribution. Initial payments of 50% for each of the three categories of local funding are to be made by the federal government within 60 days of enactment of the American Rescue Plan. Based on this statement, we expect the first payment to be received by May 10, 2021. The remaining 50% may be paid no sooner than 12 months after the first payment.

According to Section 603(b)(C)(i) funds shall be distributed to the local governments (by the State) **within 30 days** of their receipt. Assuming receipt from the federal government on May 10, 2021, this would be by June 9, 2021. The State may request an extension of an additional 30 days if this requirement creates an excessive administrative burden.

**Department of Administrative and Financial Services  
American Rescue Plan Act of 2021 – Local Fiscal Recovery Funds (NEW)**

Provides one-time allocation necessary to distribute the Local Fiscal Recovery Funds authorized in the American Rescue Plan Act of 2021.

Federal Expenditures Fund - ARP  
FY21 - \$246,986,515  
FY22 - \$246,986,515  
FY23 - \$500

The suggestion includes ‘one-time’ in the blippie so this does not become a baseline amount for the 2024-2025 biennium. By passing LD 1507, the intent is that the total combined allocation \$493,973,030 for fiscal year 2020-21 and fiscal year 2021-22 represents the estimated maximum total amounts to be distributed to the 3 categories of local governments covered by the local fiscal recovery fund. The maximum is included because while it is expected that metropolitan and county funds will be provided directly to those entities by the federal government, it is possible these funds could be provided to the state for distribution. The allocation in fiscal year 2022-23 allows for the expenditure of any remaining funds that may carry into that fiscal year. The Department of Administrative and Financial Services may adjust allotments by financial order to conform to guidance put forth by the federal government regarding the local fiscal recovery funds.

Failure to create this program and allocation before June 9, 2021 will impede Maine’s ability to timely distribute the Local Fiscal Recovery Funds as established in the American Rescue Plan Act 2021.

Below is some information about the Local Fiscal Recovery Fund.

**Local Fiscal Recovery Fund**

The following provisions govern the local share of funds, which total \$130.2 billion. As with the state portion, funding is available for costs incurred through December 31, 2024.

**Metropolitan cities.** The \$45.57 billion (\$118 million estimated for Maine) earmarked for metro cities follows the Community Development Block Grant (CDBG) entitlement formula, substituting “all metropolitan cities” for “all metropolitan areas” in the formula’s application.

**Non-entitlement funds.** The \$19.53 billion (\$115.2 million estimated for Maine) for non-entitlement local governments will be paid to states based on each state’s relative share of the non-entitlement population of all states.

- Within 30 days of receiving funds, a state must distribute funds to non-entitlement units of local government based on relative shares of the state’s non-entitlement population. Extensions are available.
- Assistance to a non-entitlement unit of local government may not exceed 75% of the most recent budget for that government as of January 27, 2020. Any undistributed funds stemming from this provision must be returned to the federal government.
- If state payments are not made within 120 days (or later if so authorized by an extension), any undistributed funds become state debt owed to the federal government, paid from the state allocation.

**Direct county payments.** The final \$65.1 billion (\$260.7 million estimated for Maine) is paid directly to counties, allocated by relative population, with a hold-harmless provision for urban counties to ensure they receive at least as much as they would under the CDBG formula. For counties that are not units of general local government, funds will go to the state, which will distribute them to the local governments in the county based on relative population. The District of Columbia receives an allocation from this portion of funding.

U.S. Treasury has not yet provided formal guidance regarding the use and reporting of funds. Below is a brief summary on allowable uses from the law:

Permissible uses for costs incurred through December 31, 2024:

- Respond to the COVID-19 public health emergency and cover costs related to it, including assistance to households, small businesses, non-profits, and affected industries such as tourism, travel, and hospitality.
- Provide premium pay (up to \$13 per hour in addition to base pay, up to a \$25,000 cap) to state, territory, or tribal government workers who perform essential work during the public health emergency, or provide grants to employers with employees who perform essential work (defined as work needed to maintain continuity of operations of critical infrastructure and other sectors designated by the governor as critical to protect the health and well-being of residents).
- Provide government services to the extent of lost revenue from the public health emergency, relative to revenues in the fiscal year prior to the pandemic.
- Make investments in water, sewer, or broadband infrastructure.

Funds may not be used to:

- Reduce taxes directly or indirectly between March 3, 2021, and the last day of the fiscal year in which all funds received have been spent or returned.
- Make payments to pension funds.

The legislation requires grantees to submit periodic reports on the use of funds, including any tax modifications.

States and territories are required to repay any funds whose use does not comply with the uses and restrictions specified above.

#### **DAFS Process (based on what we know now)**

Based on the few specifics in the federal law, DAFS is establishing a process whereby:

- Develop communication/coordination plan with the municipalities;
- Non-entitlement entities will attest and certify their budget as of January 27, 2020;
- DAFS determines allowable amount of funding: not more than 75% of budget as of January 27, 2020;
- DAFS processes payment equal to 50% of allowable amount as outlined above;
- DAFS queues remaining 50% payment, which may be paid no sooner than 12 months after the first payment;

- DAFS returns any undistributed funds - the difference between the estimated allocation and the allowable amount of 75% of budget as of January 27, 2020 - to the federal government;
- DAFS completes any auditing, reporting, and reconciliation as required. Guidance on these components has not yet been finalized and is expected to come from U.S. Treasury before the May 2021 distribution date.

***Examples:***

Given what we currently know, the following is an example of “Town A”.

- Their allocation per federal estimate is \$1,000,000
- The town attests and certifies their budget as of January 27, 2020 to be \$800,000
- This means the allowable amount of Local Fiscal Recovery Funds is 75% of the \$800,000, or \$600,000
- DAFS to process first payment of \$300,000 by June 9, 2021
- DAFS to queue second payment of \$300,000 for no sooner than June 9, 2022
- DAFS to return difference between estimated and allowable (in this example \$400,000) to federal government
- Town A will provide whatever is needed for DAFS to comply with audit, reporting, and reconciliation requirements prescribed by U.S. Treasury.

Town “B”

- Their allocation per federal estimate is \$1,000,000
- The town attests and certifies their budget as of January 27, 2020 to be \$1,500,000
- This means the allowable amount of Local Fiscal Recovery Funds is 75% of the \$1,500,000, or \$1,125,000. This exceeds the allowable allocation; therefore, the amount will be the \$1,000,000.
- DAFS to process first payment of \$500,000 by June 9, 2021
- DAFS to queue second payment of \$500,000 for no sooner than June 9, 2022
- DAFS to return difference between estimated and allowable (in this example \$0) to federal government
- Town B will provide whatever is needed for DAFS to comply with audit, reporting, and reconciliation requirements prescribed by U.S. Treasury.

The American Rescue Plan of 2021 (PL 117-2, Section 9901, Sec. 603) includes \$130 billion for local governments available through the Local Fiscal Recovery Fund. The Local Fiscal Recovery Funds include funding for three categories: metropolitan, counties, non-entitlement (other municipalities).

Assistance to a non-entitlement unit of local government may not exceed 75% of the most recent budget for that government as of January 27, 2020. (Section 603(b)(C)(iii)) Any undistributed funds stemming from this provision must be returned to the federal government.

The amounts identified here are estimates of allowable maximum allocations.

**State and Local Allocation Estimates, 03.08.21**

(all totals in thousands)

<u>State</u>	<u>State Govts</u>	<u>Metro Cities</u>	<u>Other Non-</u> <u>Counties</u>	<u>Counties</u>	<u>Local Total</u>	<u>States (Capital</u> <u>Projects)</u>	<u>Total</u>
Maine	1,028,700,488	118,037,708	115,233,695	260,701,627	493,973,030	129,058,668	1,651,732,186

**Metro City Allocation Projections, 03.08.21**

*Note: Estimates use FY2020 HUD data to identify populations eligible for assistance, and may not include localities that relinquished their CDBG allocation in that year. Funding to localities on this list would be reduced to the extent that such cities apply for and receive funding as a metro city under this proposal.*

<u>State</u>	<u>Name</u>	<u>Allocation</u>
Maine	Auburn	14,195,078
Maine	Bangor	21,139,547
Maine	Biddeford	11,696,910
Maine	Lewiston	22,819,259
Maine	Portland	48,186,915

**Metro Cities Estimate 118,037,709**

**County Allocation Projections, 03.08.21**

*Note: CDBG urban county adjustments use FY2020 HUD data to identify populations eligible for assistance, and may not include localities that relinquished their CDBG allocation in that year. County funding would be slightly altered to the extent that such cities apply for and receive funding as a metro city under this proposal.*

<u>Name</u>	<u>State</u>	<u>Allocation</u>
Androscoggin County	Maine	20,999,657
Aroostook County	Maine	13,004,904
Cumberland County	Maine	57,214,015
Franklin County	Maine	5,856,910
Hancock County	Maine	10,664,390
Kennebec County	Maine	23,719,720
Knox County	Maine	7,713,534
Lincoln County	Maine	6,717,051
Oxford County	Maine	11,243,894
Penobscot County	Maine	29,508,168
Piscataquis County	Maine	3,255,347
Sagadahoc County	Maine	6,954,050
Somerset County	Maine	9,791,061
Waldo County	Maine	7,702,480
Washington County	Maine	6,085,764
York County	Maine	40,270,693
<b>Counties Estimate</b>		<b>260,701,640</b>

**Nonentitlement Allocation Projections, 03.08.21**

*Note: Estimates use 2019 Census data to identify populations eligible for assistance, and do not include villages or other sublocal entities that may also qualify for funding. Projected amounts may be distributed to more nonentitlement governments than are listed in the breakdown to the extent that eligible nonentitlement governments have overlapping populations (for example, residents of a village government and town government in New York). What this means is that village AND town governments will be receiving a direct allocation of federal assistance, as intended by the legislation, but village amounts are not included because of the complications of calculating those amounts until a process is put in place to divvy up funds between overlapping governments. Identification of eligible governments and distribution of assistance across units with overlapping populations may reflect decisions made by the Department of Treasury and state governments.*

<b>Unit</b>	<b>State</b>	<b>Allocation</b>
Abbot town	Maine	67,495.58
Acton town	Maine	261,308.58
Addison town	Maine	125,021.35
Albion town	Maine	208,767.71
Alexander town	Maine	47,855.06
Alfred town	Maine	315,344.92
Allagash town	Maine	21,634.48
Alna town	Maine	73,178.37
Alton town	Maine	85,540.92
Amherst town	Maine	25,622.40
Amity town	Maine	21,634.48
Andover town	Maine	82,849.08
Anson town	Maine	237,680.14
Appleton town	Maine	136,386.93
Arrowsic town	Maine	45,960.80
Arundel town	Maine	438,073.22
Ashland town	Maine	121,332.52
Athens town	Maine	97,604.39
Atkinson town	Maine	30,507.60
Augusta city	Maine	1,864,054.39
Aurora town	Maine	11,066.48
Avon town	Maine	43,667.74
Baileyville town	Maine	144,263.07
Baldwin town	Maine	161,710.23
Bancroft town	Maine	6,480.37
Bar Harbor town	Maine	554,221.44
Baring plantation	Maine	23,628.44
Bath city	Maine	831,282.32
Beals town	Maine	49,649.63
Beaver Cove town	Maine	11,564.97
Beddington town	Maine	4,785.51
Belfast city	Maine	665,883.26
Belgrade town	Maine	313,949.15
Belmont town	Maine	91,024.32
Benton town	Maine	270,480.80
Berwick town	Maine	784,823.03
Bethel town	Maine	272,973.25
Bingham town	Maine	89,728.24
Blaine town	Maine	66,897.39
Blue Hill town	Maine	264,399.22
Boothbay Harbor town	Maine	220,631.78
Boothbay town	Maine	316,341.90
Bowdoin town	Maine	320,130.43
Bowdoinham town	Maine	304,677.23
Bowerbank town	Maine	11,166.18
Bradford town	Maine	122,429.20
Bradley town	Maine	148,350.69
Bremen town	Maine	80,456.32
Brewer city	Maine	900,771.85
Bridgewater town	Maine	56,030.30
Bridgton town	Maine	541,759.19
Brighton plantation	Maine	6,679.77
Bristol town	Maine	277,858.46
Brooklin town	Maine	80,954.81

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
Brooks town	Maine	112,957.89
Brooksville town	Maine	91,024.32
Brownfield town	Maine	163,803.89
Brownville town	Maine	118,341.58
Brunswick town	Maine	2,047,299.40
Buckfield town	Maine	203,483.71
Bucksport town	Maine	491,012.88
Burlington town	Maine	45,562.01
Burnham town	Maine	122,728.30
Buxton town	Maine	830,185.64
Byron town	Maine	14,855.01
Calais city	Maine	299,592.63
Cambridge town	Maine	45,063.52
Camden town	Maine	476,855.76
Canaan town	Maine	216,344.76
Canton town	Maine	109,468.46
Cape Elizabeth town	Maine	927,590.63
Caratunk town	Maine	6,480.37
Caribou city	Maine	757,007.27
Carmel town	Maine	283,640.94
Carrabassett Valley town	Maine	78,462.36
Carroll plantation	Maine	14,555.91
Carthage town	Maine	54,036.34
Cary plantation	Maine	20,039.31
Casco town	Maine	391,613.93
Castine town	Maine	98,900.46
Castle Hill town	Maine	39,181.33
Caswell town	Maine	28,114.85
Chapman town	Maine	44,365.63
Charleston town	Maine	171,181.55
Charlotte town	Maine	31,604.28
Chebeague Island town	Maine	34,495.52
Chelsea town	Maine	274,169.63
Cherryfield town	Maine	115,749.43
Chester town	Maine	52,341.47
Chesterville town	Maine	134,592.36
China town	Maine	428,901.00
Clifton town	Maine	90,226.73
Clinton town	Maine	334,387.25
Codyville plantation	Maine	2,293.06
Columbia Falls town	Maine	52,939.66
Columbia town	Maine	46,259.89
Cooper town	Maine	14,456.22
Coplin plantation	Maine	15,851.99
Corinna town	Maine	213,453.52
Corinth town	Maine	279,553.32
Cornish town	Maine	141,670.92
Cornville town	Maine	137,583.30
Cranberry Isles town	Maine	13,758.33
Crawford town	Maine	9,571.01
Crystal town	Maine	24,725.12
Cumberland town	Maine	818,321.57
Cushing town	Maine	149,048.58
Cutler town	Maine	50,945.70
Cyr plantation	Maine	9,371.62
Dallas plantation	Maine	29,510.62
Damariscotta town	Maine	214,450.50
Danforth town	Maine	57,525.77
Dayton town	Maine	207,571.33
Deblois town	Maine	5,383.69
Dedham town	Maine	166,495.74
Deer Isle town	Maine	190,024.48
Denmark town	Maine	114,752.45
Dennistown plantation	Maine	3,090.64
Dennysville town	Maine	32,700.96
Detroit town	Maine	82,450.28
Dexter town	Maine	369,480.96
Dixfield town	Maine	247,849.34
Dixmont town	Maine	112,260.00

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
Dover-Foxcroft town	Maine	402,481.02
Dresden town	Maine	167,293.32
Drew plantation	Maine	3,688.83
Durham town	Maine	398,094.30
Dyer Brook town	Maine	19,341.42
Eagle Lake town	Maine	80,057.53
East Machias town	Maine	129,408.07
East Millinocket town	Maine	162,208.72
Eastbrook town	Maine	41,574.09
Easton town	Maine	117,743.39
Eastport city	Maine	126,118.03
Eddington town	Maine	220,133.29
Edgecomb town	Maine	125,818.94
Edinburg town	Maine	12,462.26
Eliot town	Maine	688,714.11
Ellsworth city	Maine	815,530.02
Embden town	Maine	94,713.14
Enfield town	Maine	153,136.20
Etna town	Maine	119,537.96
Eustis town	Maine	61,613.39
Exeter town	Maine	109,269.06
Fairfield town	Maine	653,221.60
Falmouth town	Maine	1,227,482.36
Farmingdale town	Maine	291,616.79
Farmington town	Maine	773,856.24
Fayette town	Maine	115,948.83
Fort Fairfield town	Maine	327,508.08
Fort Kent town	Maine	384,435.67
Frankfort town	Maine	118,540.98
Franklin town	Maine	155,429.26
Freedom town	Maine	72,181.39
Freeport town	Maine	853,215.89
Frenchboro town	Maine	5,882.18
Frenchville town	Maine	103,386.87
Friendship town	Maine	113,057.59
Frye Island town	Maine	1,296.07
Fryeburg town	Maine	344,057.96
Gardiner city	Maine	563,593.06
Garfield plantation	Maine	7,377.66
Garland town	Maine	104,882.35
Georgetown town	Maine	106,577.21
Gilead town	Maine	20,338.40
Glenburn town	Maine	454,922.19
Glenwood plantation	Maine	299.09
Gorham town	Maine	1,792,371.49
Gouldsboro town	Maine	173,574.30
Grand Isle town	Maine	42,870.16
Grand Lake Stream plantation	Maine	10,368.60
Gray town	Maine	819,817.04
Great Pond town	Maine	5,583.09
Greenbush town	Maine	150,843.15
Greene town	Maine	432,589.83
Greenville town	Maine	159,915.67
Greenwood town	Maine	80,456.32
Guilford town	Maine	144,362.77
Hallowell city	Maine	237,381.05
Hamlin town	Maine	20,238.70
Hammond town	Maine	10,966.79
Hampden town	Maine	738,961.92
Hancock town	Maine	242,365.95
Hanover town	Maine	26,120.89
Harmony town	Maine	89,528.85
Harpswell town	Maine	490,315.00
Harrington town	Maine	96,108.92
Harrison town	Maine	279,154.53
Hartford town	Maine	121,033.43
Hartland town	Maine	171,879.43
Haynesville town	Maine	11,166.18
Hebron town	Maine	141,471.53

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
Hermon town	Maine	601,478.32
Hersey town	Maine	7,477.35
Highland plantation	Maine	6,978.86
Hiram town	Maine	163,704.19
Hodgdon town	Maine	126,317.43
Holden town	Maine	309,462.74
Hollis town	Maine	473,266.63
Hope town	Maine	168,190.61
Houlton town	Maine	573,463.17
Howland town	Maine	119,936.75
Hudson town	Maine	150,843.15
Industry town	Maine	92,818.88
Island Falls town	Maine	77,565.08
Isle au Haut town	Maine	6,679.77
Islesboro town	Maine	55,930.60
Jackman town	Maine	81,253.91
Jackson town	Maine	58,323.36
Jay town	Maine	460,904.07
Jefferson town	Maine	244,758.71
Jonesboro town	Maine	58,522.75
Jonesport town	Maine	131,302.33
Kenduskeag town	Maine	136,087.83
Kennebunk town	Maine	1,158,989.80
Kennebunkport town	Maine	363,997.57
Kingfield town	Maine	97,105.90
Kingsbury plantation	Maine	2,691.85
Kittery town	Maine	978,935.12
Knox town	Maine	78,661.76
Lagrange town	Maine	67,694.97
Lake View plantation	Maine	8,474.33
Lakeville town	Maine	10,069.50
Lamoine town	Maine	169,785.77
Lebanon town	Maine	637,170.22
Lee town	Maine	87,136.09
Leeds town	Maine	230,701.28
Levant town	Maine	297,199.88
Liberty town	Maine	96,507.71
Limerick town	Maine	301,287.50
Limestone town	Maine	216,643.86
Limington town	Maine	390,616.95
Lincoln plantation	Maine	4,386.71
Lincoln town	Maine	484,731.90
Lincolntonville town	Maine	221,927.85
Linneus town	Maine	90,725.22
Lisbon town	Maine	897,780.91
Litchfield town	Maine	364,695.46
Littleton town	Maine	98,601.37
Livermore Falls town	Maine	314,746.73
Livermore town	Maine	211,260.16
Long Island town	Maine	23,728.14
Lovell town	Maine	113,057.59
Lowell town	Maine	36,090.69
Lubec town	Maine	125,420.14
Ludlow town	Maine	36,688.88
Lyman town	Maine	450,336.08
Machias town	Maine	202,087.94
Machiasport town	Maine	94,414.05
Macwahoc plantation	Maine	7,377.66
Madawaska town	Maine	372,372.21
Madison town	Maine	460,604.98
Magalloway plantation	Maine	4,486.41
Manchester town	Maine	254,828.21
Mapleton town	Maine	182,846.22
Mariaville town	Maine	53,637.55
Mars Hill town	Maine	146,456.43
Marshall Island UT	Maine	-
Marshfield town	Maine	51,045.40
Masardis town	Maine	22,631.46
Matinicus Isle plantation	Maine	7,178.26

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
Mattawamkeag town	Maine	64,903.43
Maxfield town	Maine	9,770.41
Mechanic Falls town	Maine	297,000.48
Meddybemps town	Maine	14,655.61
Medford town	Maine	24,027.23
Medway town	Maine	130,604.44
Mercer town	Maine	63,507.66
Merrill town	Maine	24,924.51
Mexico town	Maine	262,106.17
Milbridge town	Maine	129,009.27
Milford town	Maine	297,100.18
Millinocket town	Maine	423,916.10
Milo town	Maine	227,810.04
Minot town	Maine	257,819.15
Monhegan plantation	Maine	6,779.47
Monmouth town	Maine	412,351.12
Monroe town	Maine	94,015.26
Monson town	Maine	65,302.22
Monticello town	Maine	73,876.25
Montville town	Maine	108,371.78
Moose River town	Maine	20,537.80
Moro plantation	Maine	3,489.43
Morrill town	Maine	88,631.56
Moscow town	Maine	50,347.51
Mount Chase town	Maine	19,241.72
Mount Desert town	Maine	210,661.97
Mount Vernon town	Maine	168,589.40
Naples town	Maine	395,701.55
Nashville plantation	Maine	4,187.32
New Canada town	Maine	30,108.81
New Gloucester town	Maine	579,445.05
New Limerick town	Maine	47,356.57
New Portland town	Maine	68,592.26
New Sharon town	Maine	141,072.74
New Sweden town	Maine	56,728.19
New Vineyard town	Maine	77,664.78
Newburgh town	Maine	151,441.33
Newcastle town	Maine	176,166.45
Newfield town	Maine	158,021.40
Newport town	Maine	326,311.71
Newry town	Maine	35,193.41
Nobleboro town	Maine	164,800.87
Norridgewock town	Maine	321,227.11
North Berwick town	Maine	471,372.37
North Haven town	Maine	35,392.81
North Yarmouth town	Maine	385,233.25
Northfield town	Maine	13,957.73
Northport town	Maine	157,622.61
Northwest Hancock UT	Maine	199.40
Norway town	Maine	497,592.95
Oakfield town	Maine	67,595.28
Oakland town	Maine	628,994.98
Ogunquit town	Maine	92,619.49
Old Orchard Beach town	Maine	898,777.89
Old Town city	Maine	740,856.19
Orient town	Maine	13,957.73
Orland town	Maine	217,441.44
Orono town	Maine	1,076,639.21
Orrington town	Maine	367,686.40
Osborn town	Maine	6,580.07
Otis town	Maine	65,701.01
Otisfield town	Maine	180,054.67
Owis Head town	Maine	159,815.97
Oxford town	Maine	408,363.20
Palermo town	Maine	151,640.73
Palmyra town	Maine	196,903.64
Paris town	Maine	513,644.34
Parkman town	Maine	79,259.95
Parsonsfield town	Maine	195,607.57

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
Passadumkeag town	Maine	35,691.90
Patten town	Maine	96,707.11
Pembroke town	Maine	78,562.06
Penobscot town	Maine	121,831.01
Perham town	Maine	36,389.79
Perry town	Maine	92,420.09
Peru town	Maine	150,643.75
Phillips town	Maine	101,891.40
Phippsburg town	Maine	226,115.17
Pittsfield town	Maine	398,194.00
Pittston town	Maine	272,674.16
Pleasant Ridge plantation	Maine	8,873.13
Plymouth town	Maine	134,592.36
Poland town	Maine	562,994.87
Portage Lake town	Maine	37,087.67
Porter town	Maine	151,541.03
Pownal town	Maine	154,432.27
Presque Isle city	Maine	897,980.31
Princeton town	Maine	78,960.85
Prospect town	Maine	74,374.74
Randolph town	Maine	170,383.96
Rangeley plantation	Maine	18,045.35
Rangeley town	Maine	115,151.24
Raymond town	Maine	450,934.27
Readfield town	Maine	256,323.68
Reed plantation	Maine	14,356.52
Richmond town	Maine	345,952.22
Ripley town	Maine	46,957.78
Robbinston town	Maine	55,731.21
Rockland city	Maine	714,336.51
Rockport town	Maine	335,284.53
Rome town	Maine	100,395.93
Roque Bluffs town	Maine	29,510.62
Roxbury town	Maine	35,990.99
Rumford town	Maine	572,665.58
Sabattus town	Maine	502,079.36
Saco city	Maine	1,990,371.81
Sandy River plantation	Maine	12,761.35
Sanford city	Maine	2,115,891.65
Sangerville town	Maine	126,516.82
Scarborough town	Maine	2,092,761.71
Searsmont town	Maine	141,272.13
Searsport town	Maine	262,604.66
Sebago town	Maine	182,347.73
Sebec town	Maine	59,021.24
Seboeis plantation	Maine	3,389.73
Sedgwick town	Maine	117,244.90
Shapleigh town	Maine	274,568.42
Sherman town	Maine	77,565.08
Shirley town	Maine	22,432.06
Sidney town	Maine	445,450.87
Skowhegan town	Maine	821,412.21
Smithfield town	Maine	100,595.33
Smyrna town	Maine	41,673.78
Solon town	Maine	107,275.10
Somerville town	Maine	56,329.40
Sorrento town	Maine	26,719.08
South Berwick town	Maine	754,215.73
South Bristol town	Maine	87,534.89
South Oxford UT	Maine	56,728.19
South Portland city	Maine	2,545,490.54
South Thomaston town	Maine	160,912.65
Southeast Piscataquis UT	Maine	23,927.53
Southport town	Maine	59,818.83
Southwest Harbor town	Maine	178,658.90
Springfield town	Maine	42,371.67
St. Agatha town	Maine	71,084.71
St. Albans town	Maine	195,507.87
St. Francis town	Maine	44,066.54

<u>Unit</u>	<u>State</u>	<u>Allocation</u>
St. George town	Maine	256,622.77
St. John plantation	Maine	24,824.81
Stacyville town	Maine	38,184.35
Standish town	Maine	1,006,850.58
Starks town	Maine	63,407.96
Stetson town	Maine	118,640.68
Steuben town	Maine	112,858.19
Stockholm town	Maine	23,129.95
Stockton Springs town	Maine	162,109.02
Stoneham town	Maine	24,725.12
Stonington town	Maine	102,888.38
Stow town	Maine	45,462.31
Strong town	Maine	115,649.73
Sullivan town	Maine	126,217.73
Sumner town	Maine	91,622.51
Surry town	Maine	149,746.47
Swans Island town	Maine	32,302.17
Swanville town	Maine	134,692.06
Sweden town	Maine	40,876.20
Talmadge town	Maine	6,081.58
Temple town	Maine	51,543.89
The Forks plantation	Maine	3,489.43
Thomaston town	Maine	273,671.14
Thorndike town	Maine	89,030.36
Topsfield town	Maine	22,432.06
Topsham town	Maine	885,119.26
Tremont town	Maine	159,417.18
Trenton town	Maine	155,329.56
Troy town	Maine	104,383.86
Turner town	Maine	582,834.78
Union town	Maine	224,819.10
Unity town	Maine	212,655.93
Upton town	Maine	10,966.79
Van Buren town	Maine	199,296.40
Vanceboro town	Maine	13,259.84
Vassalboro town	Maine	435,481.07
Veazie town	Maine	182,646.82
Verona Island town	Maine	55,133.02
Vienna town	Maine	57,126.98
Vinalhaven town	Maine	112,359.70
Wade town	Maine	26,220.59
Waite town	Maine	9,471.31
Waldo town	Maine	86,139.11
Waldoboro town	Maine	505,369.40
Wales town	Maine	161,211.74
Wallagrass town	Maine	52,341.47
Waltham town	Maine	33,797.64
Warren town	Maine	482,937.34
Washburn town	Maine	153,634.69
Washington town	Maine	150,942.84
Waterboro town	Maine	794,493.74
Waterford town	Maine	158,519.89
Waterville city	Maine	1,650,800.26
Wayne town	Maine	115,250.94
Webster plantation	Maine	8,075.54
Weld town	Maine	41,574.09
Wellington town	Maine	24,426.02
Wells town	Maine	1,064,276.65
Wesley town	Maine	9,271.92
West Bath town	Maine	191,819.04
West Forks plantation	Maine	5,782.49
West Gardiner town	Maine	335,384.23
West Paris town	Maine	168,589.40
Westbrook city	Maine	1,901,640.55
Westfield town	Maine	50,746.31
Westmanland town	Maine	5,682.79
Weston town	Maine	20,936.59
Westport Island town	Maine	72,779.57
Whitefield town	Maine	227,311.55

<b>Unit</b>	<b>State</b>	<b><u>Allocation</u></b>
Whiting town	Maine	47,855.06
Whitneyville town	Maine	20,338.40
Willimantic town	Maine	14,057.42
Wilton town	Maine	394,804.27
Windham town	Maine	1,848,401.79
Windsor town	Maine	260,112.20
Winn town	Maine	40,477.41
Winslow town	Maine	759,499.72
Winter Harbor town	Maine	50,945.70
Winterport town	Maine	397,296.72
Winterville plantation	Maine	20,637.50
Winthrop town	Maine	597,490.40
Wiscasset town	Maine	375,163.75
Woodland town	Maine	113,954.87
Woodstock town	Maine	129,208.67
Woodville town	Maine	23,528.74
Woolwich town	Maine	317,139.49
Yarmouth town	Maine	856,306.53
York town	Maine	1,324,987.05
<b>Other Non-Counties Estimate</b>		<b>115,233,695</b>