

# Comparison of Local Government Limitations in LD1, Colorado TABOR and proposed Maine TABOR

|   | <b>LD 1</b>   | <b>Colorado TABOR</b>   | <b>Maine TABOR</b>   |
|---|---|---|--|
| <b>What the growth factor applies to:</b>   | <p><u>For municipalities:</u> Property tax commitment related to municipal services only (not counting school appropriations or county assessment).</p> <p><u>For counties:</u> Total assessment.</p> <p><u>For schools:</u> A model-based spending limit system (EPS).</p> | <p>Growth limits are placed on all local government revenues used for expenditures and reserve increases except:</p> <ul style="list-style-type: none"> <li>■ Tax refunds</li> <li>■ Gifts</li> <li>■ Federal funds</li> <li>■ Revenue collected for another government</li> <li>■ Pension contributions/pension fund earnings</li> <li>■ Transfers from reserves or reserve expenditures</li> <li>■ Damage awards</li> <li>■ Property sales</li> </ul> | <p>Growth limitations are placed on all local government revenue except:</p> <ul style="list-style-type: none"> <li>■ Tax refunds</li> <li>■ Grants/gifts/donations</li> <li>■ Federal funds</li> <li>■ Revenue collected for another government</li> <li>■ Pension contributions/pension fund earnings</li> <li>■ Transfers from reserves or reserve expenditures</li> <li>■ Court awards</li> </ul>  |
| <b>Growth factor:</b>   | <p><u>For municipalities and counties:</u><br/>An index based on Maine's growth in Total Personal Income plus local property growth factor.</p> <p><u>For schools:</u> Growth limitation is EPS funding model at 100%.</p>  | <p><u>For municipalities, schools and counties:</u> Consumer Price Index plus local property growth factor.</p>   | <p><u>For municipalities:</u> Whichever is less: local property growth factor (without including Consumer Price Index) <u>or</u> Consumer Price Index plus population adjustment factor.</p> <p><u>For counties:</u> Whichever is less: local property growth factor (without including Consumer Price Index) <u>or</u> Consumer Price Index plus population adjustment factor.</p> <p><u>For schools:</u> Consumer Price Index plus change in student enrollment.</p>   |
| <b>General override authority (to directly or effectively relax the spending limitation):</b> | <p>Majority vote at town meeting by written ballot to specifically increase the limit. Majority vote of a town or city council, subject to referendum reconsideration.</p>  | <p>Excess revenue can be approved as an "offset". This offset approval does not require the special voting mechanics required for an "emergency tax increase"; that is, only requires simple majority vote. Colorado courts have interpreted this provision liberally to allow local governments to override a strict application of TABOR.</p>   | <p>A 2/3 vote of the legislative body (town meeting, school district meeting, or council) is required <u>along with</u> a majority vote at referendum.</p>   |
| <b>Authority to expand the tax base, tax rate or fees:</b>                                    | <p>Not applicable.</p>  | <p>Required referendum election for any:</p> <ul style="list-style-type: none"> <li>■ New tax</li> <li>■ Tax rate increase</li> <li>■ Mill rate increase</li> <li>■ Assessment ratio increase</li> <li>■ Extension of expiring tax</li> </ul> <p>(No 2/3 "supermajority" voting requirements at the local level except to temporarily enact "emergency [sales] tax increases").</p>   | <p>Required 2/3 vote of legislative body <u>along with</u> a majority vote at referendum required for any:</p> <ul style="list-style-type: none"> <li>■ New tax</li> <li>■ New fee</li> <li>■ Tax rate increase</li> <li>■ Fee increase</li> <li>■ Tax base increase</li> <li>■ Extension of an expiring tax</li> <li>■ Repeal or reduction of any tax credit or refund</li> </ul>   |
| <b>Special election notification procedures:</b>  | <p>To exceed or increase the spending limit, an article specifically authorizing the increase must be placed on the election warrant.</p>   | <p>For any proposed expansion of tax base or income/sales tax rate (see above) mailed notices must be provided to all registered voters that include basic information about the election (date, hours, etc.), the text of the proposal, four-year's history of fiscal year spending, estimate of increased tax revenue, and two 500-word summaries of written comments received by the election officers both for and against the proposal.</p>        | <p>For any proposed expansion of tax base or increased tax rate, or any proposed new fee or increased fee (see above), mailed notices must be provided to all registered voters that include basic information about the election (date, hours, etc.), the text of the proposed tax or fee proposal, four-year's history of fiscal year spending, estimates of increased tax revenue over the next four years, and two 500-word summaries of the written comments received by the election officers both for and against the proposal.</p> |
| <b>Miscellaneous provisions:</b>  |   | <p>Under the category of "state mandates" authorizes municipalities, schools and counties to reduce or end any local subsidies to any program delegated (mandated) by the Colorado Legislature for administration.</p>  | <p>Specifically requires a 2/3 vote of the Legislature and a subsequent statewide referendum in order to reduce the Business Equipment Tax Reimbursement rate (under the BETR program) by any amount or otherwise repeal or reduce any other income, sales, or property tax exemption.</p>   |

# Impact of Proposed Maine TABOR on School Systems

(Final column represents growth factor that would limit the total revenue for the school budget)

| School Administrative Unit | FY 2004 Student Pop. | FY 2005 Student Pop. | % Change Student Pop. | CY 2003-04 CPI | Final Growth Factor |
|----------------------------|----------------------|----------------------|-----------------------|----------------|---------------------|
| Acton                      | 304                  | 289                  | - 4.93                | 2.66           | - 2.27              |
| Alexander                  | 82                   | 71                   | - 13.41               | 2.66           | - 10.75             |
| Alton                      | 59                   | 49                   | - 16.95               | 2.66           | - 14.29             |
| Appleton                   | 132                  | 136                  | 3.03                  | 2.66           | 5.69                |
| Arundel                    | 399                  | 427                  | 7.02                  | 2.66           | 9.68                |
| Auburn                     | 3,654                | 3,554                | - 2.74                | 2.66           | - 0.08              |
| Augusta                    | 2,613                | 2,568                | - 1.72                | 2.66           | 0.94                |
| Baileysville               | 442                  | 444                  | 0.45                  | 2.66           | 3.11                |
| Bangor                     | 4,104                | 4,022                | - 2.00                | 2.66           | 0.66                |
| Bar Harbor                 | 436                  | 430                  | - 1.38                | 2.66           | 1.28                |
| Bath                       | 1,819                | 1,769                | - 2.75                | 2.66           | - 0.09              |
| Beals                      | 63                   | 58                   | - 7.94                | 2.66           | - 5.28              |
| Biddeford                  | 2,978                | 2,956                | - 0.74                | 2.66           | 1.92                |
| Blue Hill                  | 204                  | 200                  | - 1.96                | 2.66           | 0.70                |
| Bradley                    | 102                  | 122                  | 19.61                 | 2.66           | 22.27               |
| Brewer                     | 1,810                | 1,827                | 0.94                  | 2.66           | 3.60                |
| Bridgewater                | 37                   | 35                   | - 5.41                | 2.66           | - 2.75              |
| Bristol                    | 252                  | 251                  | - 0.40                | 2.66           | 2.26                |
| Brooklin                   | 66                   | 53                   | - 19.70               | 2.66           | - 17.04             |
| Brooksville                | 75                   | 82                   | 9.33                  | 2.66           | 11.99               |
| Brunswick                  | 3,357                | 3,372                | 0.45                  | 2.66           | 3.11                |
| Buckspport                 | 1,143                | 1,123                | - 1.75                | 2.66           | 0.91                |
| Calais                     | 686                  | 675                  | - 1.60                | 2.66           | 1.06                |
| Cape Elizabeth             | 1,800                | 1,854                | 3.00                  | 2.66           | 5.66                |
| Caribou                    | 1,641                | 1,682                | 2.50                  | 2.66           | 5.16                |
| Castine                    | 69                   | 64                   | - 7.25                | 2.66           | - 4.59              |
| Caswell                    | 53                   | 39                   | - 26.42               | 2.66           | - 23.76             |
| Charlotte                  | 44                   | 44                   | 0.00                  | 2.66           | 2.66                |
| Chelsea                    | 279                  | 268                  | - 3.94                | 2.66           | - 1.28              |
| China                      | 564                  | 535                  | - 5.14                | 2.66           | - 2.48              |
| Cranberry Isles            | 11                   | 7                    | - 36.36               | 2.66           | - 33.70             |
| Dayton                     | 241                  | 228                  | - 5.39                | 2.66           | - 2.73              |
| Dedham                     | 184                  | 168                  | - 8.70                | 2.66           | - 6.04              |
| Dresden                    | 120                  | 105                  | - 12.50               | 2.66           | - 9.84              |
| Durham                     | 395                  | 378                  | - 4.30                | 2.66           | - 1.64              |
| East Millinocket           | 427                  | 413                  | - 3.28                | 2.66           | - 0.62              |
| Easton                     | 219                  | 223                  | 1.83                  | 2.66           | 4.49                |
| Eastport                   | 323                  | 290                  | - 10.22               | 2.66           | - 7.56              |
| Edgecomb                   | 80                   | 83                   | 3.75                  | 2.66           | 6.41                |
| Ellsworth                  | 1,312                | 1,236                | - 5.79                | 2.66           | - 3.13              |
| Falmouth                   | 2,181                | 2,148                | - 1.51                | 2.66           | 1.15                |
| Fayette                    | 75                   | 71                   | - 5.33                | 2.66           | - 2.67              |
| Freeport                   | 1,327                | 1,306                | - 1.58                | 2.66           | 1.08                |
| Frenchboro                 | 5                    | 5                    | 0.00                  | 2.66           | 2.66                |
| Georgetown                 | 84                   | 93                   | 10.71                 | 2.66           | 13.37               |
| Glenburn                   | 443                  | 421                  | - 4.97                | 2.66           | - 2.31              |
| Gorham                     | 2,751                | 2,753                | 0.07                  | 2.66           | 2.73                |
| Greenbush                  | 187                  | 177                  | - 5.35                | 2.66           | - 2.69              |
| Greenville                 | 179                  | 173                  | - 3.35                | 2.66           | - 0.69              |
| Greenville                 | 101                  | 93                   | - 7.92                | 2.66           | - 5.26              |
| Hancock                    | 241                  | 221                  | - 8.30                | 2.66           | - 5.64              |
| Harmony                    | 93                   | 88                   | - 5.38                | 2.66           | - 2.72              |
| Hermon                     | 1,118                | 1,159                | 3.67                  | 2.66           | 6.33                |
| Hope                       | 158                  | 150                  | - 5.06                | 2.66           | - 2.40              |
| Isle au Haut               | 9                    | 10                   | 11.11                 | 2.66           | 13.77               |
| Islesboro                  | 83                   | 85                   | 2.41                  | 2.66           | 5.07                |
| Jay                        | 919                  | 857                  | - 6.75                | 2.66           | - 4.09              |
| Jefferson                  | 252                  | 241                  | - 4.37                | 2.66           | - 1.71              |

| School Administrative Unit | FY 2004 Student Pop. | FY 2005 Student Pop. | % Change Student Pop. | CY 2003-04 CPI | Final Growth Factor |
|----------------------------|----------------------|----------------------|-----------------------|----------------|---------------------|
| Jonesboro                  | 61                   | 63                   | 3.28                  | 2.66           | 5.94                |
| Jonesport                  | 140                  | 124                  | - 11.43               | 2.66           | - 8.77              |
| Kittery                    | 1,167                | 1,113                | - 4.63                | 2.66           | - 1.97              |
| Lamoine                    | 139                  | 143                  | 2.88                  | 2.66           | 5.54                |
| Lewiston                   | 4,550                | 4,526                | - 0.53                | 2.66           | 2.13                |
| Limestone                  | 354                  | 346                  | - 2.26                | 2.66           | 0.40                |
| Lincolntonville            | 209                  | 209                  | 0.00                  | 2.66           | 2.66                |
| Lisbon                     | 1,335                | 1,413                | 5.84                  | 2.66           | 8.50                |
| Litchfield                 | 415                  | 443                  | 6.75                  | 2.66           | 9.41                |
| Long Island                | 14                   | 11                   | - 21.43               | 2.66           | - 18.77             |
| Machias                    | 413                  | 430                  | 4.12                  | 2.66           | 6.78                |
| Madawaska                  | 782                  | 741                  | - 5.24                | 2.66           | - 2.58              |
| Manchester                 | 198                  | 189                  | - 4.55                | 2.66           | - 1.89              |
| Mechanic Falls             | 365                  | 349                  | - 4.38                | 2.66           | - 1.72              |
| Medway                     | 194                  | 191                  | - 1.55                | 2.66           | 1.11                |
| Milford                    | 330                  | 299                  | - 9.39                | 2.66           | - 6.73              |
| Millinocket                | 789                  | 729                  | - 7.60                | 2.66           | - 4.94              |
| Minot                      | 292                  | 288                  | - 1.37                | 2.66           | 1.29                |
| Monhegan Plt.              | 4                    | 6                    | 50.00                 | 2.66           | 52.66               |
| Monmouth                   | 784                  | 765                  | - 2.42                | 2.66           | 0.24                |
| Mount Desert               | 167                  | 157                  | - 5.99                | 2.66           | - 3.33              |
| Mount Vernon               | 123                  | 113                  | - 8.13                | 2.66           | - 5.47              |
| New Sweden                 | 57                   | 78                   | 36.84                 | 2.66           | 39.50               |
| Nobleboro                  | 179                  | 157                  | - 12.29               | 2.66           | - 9.63              |
| Old Orchard Bch            | 1,080                | 1,017                | - 5.83                | 2.66           | - 3.17              |
| Old Town                   | 1,569                | 1,543                | - 1.66                | 2.66           | 1.00                |
| Orland                     | 205                  | 190                  | - 7.32                | 2.66           | - 4.66              |
| Orono                      | 285                  | 273                  | - 4.21                | 2.66           | - 1.55              |
| Orono                      | 537                  | 551                  | 2.61                  | 2.66           | 5.27                |
| Orrington                  | 415                  | 395                  | - 4.82                | 2.66           | - 2.16              |
| Otis                       | 109                  | 100                  | - 8.26                | 2.66           | - 5.60              |
| Palermo                    | 153                  | 149                  | - 2.61                | 2.66           | 0.05                |
| Pembroke                   | 114                  | 114                  | 0.00                  | 2.66           | 2.66                |
| Penobscot                  | 79                   | 70                   | - 11.39               | 2.66           | - 8.73              |
| Perry                      | 104                  | 118                  | 13.46                 | 2.66           | 16.12               |
| Peru                       | 181                  | 166                  | - 8.29                | 2.66           | - 5.63              |
| Phippsburg                 | 153                  | 147                  | - 3.92                | 2.66           | - 1.26              |
| Poland                     | 1,175                | 1,158                | - 1.45                | 2.66           | 1.21                |
| Portland                   | 7,536                | 7,308                | - 3.03                | 2.66           | - 0.37              |
| Princeton                  | 168                  | 144                  | - 14.29               | 2.66           | - 11.63             |
| Rangeley                   | 236                  | 210                  | - 11.02               | 2.66           | - 8.36              |
| Raymond                    | 574                  | 594                  | 3.48                  | 2.66           | 6.14                |
| Readfield                  | 217                  | 225                  | 3.69                  | 2.66           | 6.35                |
| Reed Plt                   | 30                   | 18                   | - 40.00               | 2.66           | - 37.34             |
| Richmond                   | 627                  | 597                  | - 4.78                | 2.66           | - 2.12              |
| Robbinston                 | 63                   | 60                   | - 4.76                | 2.66           | - 2.10              |
| Sabattus                   | 501                  | 506                  | 1.00                  | 2.66           | 3.66                |
| Saco                       | 1,955                | 1,930                | - 1.28                | 2.66           | 1.38                |
| Sanford                    | 3,718                | 3,743                | 0.67                  | 2.66           | 3.33                |
| Scarborough                | 3,240                | 3,299                | 1.82                  | 2.66           | 4.48                |
| Sedgwick                   | 119                  | 115                  | - 3.36                | 2.66           | - 0.70              |
| Shirley                    | 8                    | 7                    | - 12.50               | 2.66           | - 9.84              |
| Somerville                 | 51                   | 42                   | - 17.65               | 2.66           | - 14.99             |
| South Bristol              | 74                   | 79                   | 6.76                  | 2.66           | 9.42                |
| South Portland             | 3,143                | 3,080                | - 2.00                | 2.66           | 0.66                |
| Southport                  | 35                   | 37                   | 5.71                  | 2.66           | 8.37                |
| Southwest Hbr              | 212                  | 229                  | 8.02                  | 2.66           | 10.68               |
| Steuben                    | 122                  | 119                  | - 2.46                | 2.66           | 0.20                |

| School Administrative Unit | FY 2004 Student Pop. | FY 2005 Student Pop. | % Change Student Pop. | CY 2003-04 CPI | Final Growth Factor |
|----------------------------|----------------------|----------------------|-----------------------|----------------|---------------------|
| Surry                      | 148                  | 128                  | - 13.51               | 2.66           | - 10.85             |
| Tremont                    | 154                  | 162                  | 5.19                  | 2.66           | 7.85                |
| Trenton                    | 146                  | 149                  | 2.05                  | 2.66           | 4.71                |
| Vanceboro                  | 28                   | 31                   | 10.71                 | 2.66           | 13.37               |
| Vassalboro                 | 548                  | 513                  | - 6.39                | 2.66           | - 3.73              |
| Veazie                     | 203                  | 181                  | - 10.84               | 2.66           | - 8.18              |
| Wales                      | 194                  | 176                  | - 9.28                | 2.66           | - 6.62              |
| Waterville                 | 1,934                | 2,001                | 3.46                  | 2.66           | 6.12                |
| Wayne                      | 70                   | 57                   | - 18.57               | 2.66           | - 15.91             |
| Wesley                     | 16                   | 17                   | 6.25                  | 2.66           | 8.91                |
| West Bath                  | 140                  | 146                  | 4.29                  | 2.66           | 6.95                |
| Westbrook                  | 2,672                | 2,659                | - 0.49                | 2.66           | 2.17                |
| Whitefield                 | 272                  | 241                  | - 11.40               | 2.66           | - 8.74              |
| Windham                    | 2,825                | 2,843                | 0.64                  | 2.66           | 3.30                |
| Windsor                    | 289                  | 295                  | 2.08                  | 2.66           | 4.74                |
| Winslow                    | 1,453                | 1,417                | - 2.48                | 2.66           | 0.18                |
| Winthrop                   | 950                  | 938                  | - 1.26                | 2.66           | 1.40                |
| Wiscasset                  | 921                  | 870                  | - 5.54                | 2.66           | - 2.88              |
| Woodland                   | 141                  | 145                  | 2.84                  | 2.66           | 5.50                |
| Woolwich                   | 345                  | 332                  | - 3.77                | 2.66           | - 1.11              |
| Yarmouth                   | 1,432                | 1,407                | - 1.75                | 2.66           | 0.91                |
| York                       | 2,162                | 2,109                | - 2.45                | 2.66           | 0.21                |
| MSAD 01                    | 2,130                | 2,094                | - 1.69                | 2.66           | 0.97                |
| MSAD 03                    | 1,624                | 1,587                | - 2.28                | 2.66           | 0.38                |
| MSAD 04                    | 867                  | 864                  | - 0.35                | 2.66           | 2.31                |
| MSAD 05                    | 1,497                | 1,432                | - 4.34                | 2.66           | - 1.68              |
| MSAD 06                    | 4,026                | 4,036                | 0.25                  | 2.66           | 2.91                |
| MSAD 07                    | 67                   | 60                   | - 10.45               | 2.66           | - 7.79              |
| MSAD 08                    | 218                  | 212                  | - 2.75                | 2.66           | - 0.09              |
| MSAD 09                    | 2,667                | 2,569                | - 3.67                | 2.66           | - 1.01              |
| MSAD 11                    | 2,381                | 2,320                | - 2.56                | 2.66           | 0.10                |
| MSAD 12                    | 186                  | 190                  | 2.15                  | 2.66           | 4.81                |
| MSAD 13                    | 332                  | 306                  | - 7.83                | 2.66           | - 5.17              |
| MSAD 14                    | 196                  | 174                  | - 11.22               | 2.66           | - 8.56              |
| MSAD 15                    | 2,079                | 2,084                | 0.24                  | 2.66           | 2.90                |
| MSAD 16                    | 1,045                | 979                  | - 6.32                | 2.66           | - 3.66              |
| MSAD 17                    | 3,758                | 3,644                | - 3.03                | 2.66           | - 0.37              |
| MSAD 19                    | 208                  | 189                  | - 9.13                | 2.66           | - 6.47              |
| MSAD 20                    | 669                  | 638                  | - 4.63                | 2.66           | - 1.97              |
| MSAD 21                    | 831                  | 863                  | 3.85                  | 2.66           | 6.51                |
| MSAD 22                    | 2,297                | 2,298                | 0.04                  | 2.66           | 2.70                |
| MSAD 23                    | 703                  | 678                  | - 3.56                | 2.66           | - 0.90              |
| MSAD 24                    | 450                  | 429                  | - 4.67                | 2.66           | - 2.01              |
| MSAD 25                    | 456                  | 444                  | - 2.63                | 2.66           | 0.03                |
| MSAD 26                    | 89                   | 85                   | - 4.49                | 2.66           | - 1.83              |
| MSAD 27                    | 1,197                | 1,108                | - 7.44                | 2.66           | - 4.78              |
| MSAD 28                    | 910                  | 886                  | - 2.64                | 2.66           | 0.02                |
| MSAD 29                    | 1,283                | 1,351                | 5.30                  | 2.66           | 7.96                |
| MSAD 30                    | 230                  | 215                  | - 6.52                | 2.66           | - 3.86              |
| MSAD 31                    | 718                  | 699                  | - 2.65                | 2.66           | 0.01                |
| MSAD 32                    | 380                  | 361                  | - 5.00                | 2.66           | - 2.34              |
| MSAD 33                    | 345                  | 339                  | - 1.74                | 2.66           | 0.92                |
| MSAD 34                    | 2,007                | 1,948                | - 2.94                | 2.66           | - 0.28              |
| MSAD 35                    | 2,738                | 2,681                | - 2.08                | 2.66           | 0.58                |
| MSAD 36                    | 1,032                | 1,034                | 0.19                  | 2.66           | 2.85                |
| MSAD 37                    | 849                  | 814                  | - 4.12                | 2.66           | - 1.46              |
| MSAD 38                    | 290                  | 278                  | - 4.14                | 2.66           | - 1.48              |
| MSAD 39                    | 650                  | 625                  | - 3.85                | 2.66           | - 1.19              |
| MSAD 40                    | 2,095                | 2,065                | - 1.43                | 2.66           | 1.23                |
| MSAD 41                    | 839                  | 827                  | - 1.43                | 2.66           | 1.23                |
| MSAD 42                    | 462                  | 466                  | 0.87                  | 2.66           | 3.53                |
| MSAD 43                    | 1,612                | 1,641                | 1.80                  | 2.66           | 4.46                |

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|----------------------------|----------------------|----------------------|-----------------------|----------------|---------------------|
| MSAD 44                    | 1,067                | 1,079                | 1.12                  | 2.66           | 3.78                |
| MSAD 45                    | 411                  | 421                  | 2.43                  | 2.66           | 5.09                |
| MSAD 46                    | 1,075                | 1,066                | - 0.84                | 2.66           | 1.82                |
| MSAD 47                    | 2,695                | 2,636                | - 2.19                | 2.66           | 0.47                |
| MSAD 48                    | 2,143                | 2,218                | 3.50                  | 2.66           | 6.16                |
| MSAD 49                    | 2,697                | 2,660                | - 1.37                | 2.66           | 1.29                |
| MSAD 50                    | 1,011                | 986                  | - 2.47                | 2.66           | 0.19                |
| MSAD 51                    | 2,341                | 2,337                | - 0.17                | 2.66           | 2.49                |
| MSAD 52                    | 2,235                | 2,170                | - 2.91                | 2.66           | - 0.25              |
| MSAD 53                    | 806                  | 781                  | - 3.10                | 2.66           | - 0.44              |
| MSAD 54                    | 2,947                | 2,860                | - 2.95                | 2.66           | - 0.29              |
| MSAD 55                    | 1,321                | 1,305                | - 1.21                | 2.66           | 1.45                |
| MSAD 56                    | 825                  | 841                  | 1.94                  | 2.66           | 4.60                |
| MSAD 57                    | 3,732                | 3,726                | - 0.16                | 2.66           | 2.50                |
| MSAD 58                    | 992                  | 971                  | - 2.12                | 2.66           | 0.54                |
| MSAD 59                    | 1,034                | 1,038                | 0.39                  | 2.66           | 3.05                |
| MSAD 60                    | 3,201                | 3,217                | 0.50                  | 2.66           | 3.16                |
| MSAD 61                    | 2,208                | 2,216                | 0.36                  | 2.66           | 3.02                |
| MSAD 62                    | 150                  | 134                  | - 10.67               | 2.66           | - 8.01              |
| MSAD 63                    | 632                  | 628                  | - 0.63                | 2.66           | 2.03                |
| MSAD 64                    | 1,261                | 1,322                | 4.84                  | 2.66           | 7.50                |
| MSAD 65                    | 1                    | 6                    | 500.00                | 2.66           | 502.66              |
| MSAD 67                    | 1,295                | 1,310                | 1.16                  | 2.66           | 3.82                |
| MSAD 68                    | 726                  | 759                  | 4.55                  | 2.66           | 7.21                |
| MSAD 70                    | 633                  | 637                  | 0.63                  | 2.66           | 3.29                |
| MSAD 71                    | 2,527                | 2,491                | - 1.42                | 2.66           | 1.24                |
| MSAD 72                    | 937                  | 959                  | 2.35                  | 2.66           | 5.01                |
| MSAD 74                    | 918                  | 898                  | - 2.18                | 2.66           | 0.48                |
| MSAD 75                    | 3,383                | 3,230                | - 4.52                | 2.66           | - 1.86              |
| MSAD 76                    | 26                   | 34                   | 30.77                 | 2.66           | 33.43               |
| MSAD 77                    | 343                  | 332                  | - 3.21                | 2.66           | - 0.55              |
| Indian Island              | 114                  | 112                  | - 1.75                | 2.66           | 0.91                |
| Indian Township            | 143                  | 137                  | - 4.20                | 2.66           | - 1.54              |
| Pleasant Point             | 132                  | 124                  | - 6.06                | 2.66           | - 3.40              |
| Airline CSD                | 47                   | 45                   | - 4.26                | 2.66           | - 1.60              |
| Boothbay-Boothbay Hbr CSD  | 791                  | 757                  | - 4.30                | 2.66           | - 1.64              |
| Deer Isle-Stonington CSD   | 475                  | 426                  | - 10.32               | 2.66           | - 7.66              |
| East Range CSD             | 46                   | 41                   | - 10.87               | 2.66           | - 8.21              |
| Five Town CSD              | 743                  | 749                  | 0.81                  | 2.66           | 3.47                |
| Flanders Bay CSD           | 327                  | 341                  | 4.28                  | 2.66           | 6.94                |
| Great Salt Bay CSD         | 413                  | 427                  | 3.39                  | 2.66           | 6.05                |
| Maranacook CSD             | 880                  | 899                  | 2.16                  | 2.66           | 4.82                |
| Moosabec CSD               | 100                  | 87                   | - 13.00               | 2.66           | - 10.34             |
| Mt Desert CSD              | 710                  | 701                  | - 1.27                | 2.66           | 1.39                |
| Oak Hill CSD               | 590                  | 578                  | - 2.03                | 2.66           | 0.63                |
| Peninsula CSD              | 183                  | 182                  | - 0.55                | 2.66           | 2.11                |
| Schoodic CSD               | 297                  | 270                  | - 9.09                | 2.66           | - 6.43              |
| Southern Aroostook CSD     | 424                  | 411                  | - 3.07                | 2.66           | - 0.41              |
| Wells-Ogunquit CSD         | 1,544                | 1,507                | - 2.40                | 2.66           | 0.26                |

Source: Maine Department of Education - 2004 & 2005 Student Enrollment Figures.

# LD 1 and TABOR Growth Factor Comparisons\*

|                 | LD 1<br>Growth<br>Limitation<br>Factor | Option 1<br>TABOR<br>Property<br>Growth Factor | Option 2<br>TABOR<br>CPI + Pop<br>Growth Factor | Final<br>TABOR<br>Growth Factor |
|-----------------|--|--|---|---------------------------------|
| Acton           | 3.37                                   | 0.79   | 1.76  | 0.79                            |
| Appleton        | 6.88                                   | 4.30   | 3.49  | 3.49                            |
| Arrowsic        | 4.30                                   | 1.72   | 4.96  | 1.72                            |
| Augusta         | 5.63                                   | 3.05   | 0.54  | 0.54                            |
| Aurora          | 2.58                                   | 0.00   | 0.10  | 0.00                            |
| Bangor          | 5.30                                   | 2.72   | 2.86  | 2.72                            |
| Bar Harbor      | 5.80                                   | 3.22   | 3.24  | 3.22                            |
| Bath            | 3.91                                   | 1.33   | 3.19  | 1.33                            |
| Beaver Cove     | 4.22                                   | 1.64   | 0.60  | 0.60                            |
| Biddeford       | 5.13                                   | 2.55   | 3.47  | 2.55                            |
| Bowdoinham      | 6.88                                   | 4.30   | 1.25  | 1.25                            |
| Bowerbank       | 4.86                                   | 2.28   | 11.12   | 2.28                            |
| Bradley         | 7.30                                   | 4.72   | 3.42  | 3.42                            |
| Brewer          | 7.73                                   | 5.15   | 4.57  | 4.57                            |
| Brunswick       | 5.15                                   | 2.57   | 4.26  | 2.57                            |
| Buckfield       | 6.22                                   | 3.64   | - 2.17  | - 2.17                          |
| Bucksport       | 3.63                                   | 1.05   | 2.54  | 1.05                            |
| Buxton          | 4.80                                   | 2.22   | 0.36  | 0.36                            |
| Calais          | 4.40                                   | 1.82   | 2.87  | 1.82                            |
| Camden          | 4.67                                   | 2.09   | 8.46  | 2.09                            |
| Cape Elizabeth  | 4.37                                   | 1.79   | 3.59  | 1.79                            |
| Chelsea         | 8.58                                   | 6.00   | 1.10  | 1.10                            |
| China           | 4.29                                   | 1.71   | 4.15  | 1.71                            |
| Clinton         | 4.24                                   | 1.66   | - 0.05  | - 0.05                          |
| Cumberland      | 6.22                                   | 3.64   | 5.98  | 3.64                            |
| Damariscotta    | 4.60                                   | 2.02   | - 2.23  | - 2.23                          |
| Danforth        | 4.23                                   | 1.65   | - 0.95  | - 0.95                          |
| Dexter          | 4.61                                   | 2.03   | 2.97  | 2.03                            |
| Dover- Foxcroft | 4.54                                   | 1.96   | 4.23  | 1.96                            |
| Dresden         | 7.74                                   | 5.16   | - 4.31  | - 4.31                          |
| Eastport        | 2.60                                   | 0.02   | 4.40  | 0.02                            |
| Edgecomb        | 4.10                                   | 1.52   | 2.75  | 1.52                            |
| Ellsworth       | 5.79                                   | 3.21   | 1.31  | 1.31                            |
| Enfield         | 2.98                                   | 0.40   | 3.09  | 0.40                            |
| Fairfield       | 3.68                                   | 1.10   | 3.83  | 1.10                            |
| Falmouth        | 5.32                                   | 2.74   | 5.50  | 2.74                            |
| Fayettee        | 5.36                                   | 2.78   | 2.01  | 2.01                            |
| Fort Fairfield  | 3.58                                   | 1.00   | 2.41  | 1.00                            |
| Freeport        | 5.92                                   | 3.34   | 1.81  | 1.81                            |
| Gardiner        | 8.90                                   | 6.32   | 1.88  | 1.88                            |
| Georgetown      | 3.50                                   | 0.92   | 8.08  | 0.92                            |
| Glenburn        | 7.49                                   | 4.91   | 2.88  | 2.88                            |
| Gorham          | 6.01                                   | 3.43   | 2.32  | 2.32                            |
| Grand Isle      | 3.37                                   | 0.79   | 2.26  | 0.79                            |
| Gray            | 5.13                                   | 2.55   | 2.18  | 2.18                            |
| Greenbush       | 4.19                                   | 1.61   | 0.32  | 0.32                            |
| Hancock         | 6.02                                   | 3.44   | - 0.04  | - 0.04                          |
| Harrison        | 6.16                                   | 3.58   | 3.68  | 3.58                            |
| Hermon          | 7.95                                   | 5.37   | 3.50  | 3.50                            |
| Hersey          | 5.60                                   | 3.02   | 2.66  | 2.66                            |
| Hodgdon         | 5.22                                   | 2.64   | 0.72  | 0.72                            |
| Holden          | 5.94                                   | 3.36   | 3.95  | 3.36                            |
| Hollis          | 6.02                                   | 3.44   | 4.98  | 3.44                            |
| Hope            | 7.36                                   | 4.78   | 5.10  | 4.78                            |
| Islesboro       | 3.96                                   | 1.38   | 5.76  | 1.38                            |
| Jay             | 4.83                                   | 2.25   | 1.73  | 1.73                            |
| Kennebunk       | 4.43                                   | 1.85   | 3.67  | 1.85                            |
| Kennebunkport   | 4.97                                   | 2.39   | 3.34  | 2.39                            |
| Kittery         | 4.24                                   | 1.66   | 5.44  | 1.66                            |
| Lamoine         | 3.68                                   | 1.10   | 4.81  | 1.10                            |
| Lebanon         | 4.58                                   | 2.00   | 4.11  | 2.00                            |
| Leeds           | 5.28                                   | 2.70   | 3.16  | 2.70                            |
| Levant          | 16.28                                  | 13.70  | 6.13  | 6.13                            |
| Lewiston        | 5.58                                   | 3.00   | 2.77  | 2.77                            |
| Limestone       | 6.83                                   | 4.25   | - 0.23  | - 0.23                          |
| Lincolnton      | 4.48                                   | 1.90   | 6.29  | 1.90                            |
| Linneus         | 6.12                                   | 3.54   | 0.03  | 0.03                            |
| Lisbon          | 5.31                                   | 2.73   | 2.41  | 2.41                            |
| Litchfield      | 9.63                                   | 7.05   | 4.95  | 4.95                            |

|                  | LD 1<br>Growth<br>Limitation<br>Factor | Option 1<br>TABOR<br>Property Growth<br>Growth Factor | Option 2<br>TABOR<br>CPI + Pop<br>Growth Factor | Final<br>TABOR<br>Growth Factor |
|------------------|--|---|---|---------------------------------|
| Livermore        | 3.28                                   | 0.70  | 7.58  | 0.70                            |
| Livermore Falls  | 5.28                                   | 2.70  | 3.11  | 2.70                            |
| Long Island      | 3.98                                   | 1.40  | 0.24  | 0.24                            |
| Machias          | 3.38                                   | 0.80  | 4.34  | 0.80                            |
| Madawaska        | 5.14                                   | 2.56  | 2.73  | 2.56                            |
| Madison          | 2.97                                   | 0.39  | 3.44  | 0.39                            |
| Manchester       | 5.44                                   | 2.86  | 1.74  | 1.74                            |
| Mariaville       | 5.95                                   | 3.37  | 2.20  | 2.20                            |
| Mechanic Falls   | 4.71                                   | 2.13  | 1.44  | 1.44                            |
| Mexico           | 4.10                                   | 1.52  | 2.63  | 1.52                            |
| Milbridge        | 3.89                                   | 1.31  | 1.79  | 1.31                            |
| Millinocket      | 2.64                                   | 0.06  | - 0.79  | - 0.79                          |
| Monmouth         | 5.82                                   | 3.24  | 2.95  | 2.95                            |
| Mount Vernon     | 4.49                                   | 1.91  | 1.88  | 1.88                            |
| Naples           | 6.05                                   | 3.47  | 1.73  | 1.73                            |
| Nashville Plt    | 2.58                                   | 0.00  | - 0.98  | - 0.98                          |
| New Gloucester   | 6.62                                   | 4.40  | 2.30  | 2.30                            |
| New Sweden       | 4.56                                   | 1.98  | 1.39  | 1.39                            |
| North Berwick    | 6.20                                   | 3.62  | 3.70  | 3.62                            |
| Norway           | 5.27                                   | 2.69  | 3.67  | 2.69                            |
| Oakland          | 5.86                                   | 3.28  | 2.99  | 2.99                            |
| Old Orchard      | 8.07                                   | 5.49  | 6.84  | 5.49                            |
| Old Town         | 2.58                                   | 0.00  | 2.48  | 0.00                            |
| Orono            | 8.68                                   | 6.10  | 5.15  | 5.15                            |
| Otis             | 4.92                                   | 2.34  | 4.47  | 2.34                            |
| Parsonsfield     | 2.81                                   | 0.06  | 2.72  | 0.06                            |
| Pembroke         | 2.58                                   | 0.00  | 2.77  | 0.00                            |
| Phippsburg       | 5.43                                   | 2.85  | 6.89  | 2.85                            |
| Portland         | 3.56                                   | 0.98  | 2.86  | 0.98                            |
| Randolph         | 3.58                                   | 1.00  | 3.73  | 1.00                            |
| Readfield        | 5.46                                   | 2.88  | 4.61  | 2.88                            |
| Richmond         | 5.58                                   | 3.00  | 1.87  | 1.87                            |
| Rockland         | 5.60                                   | 3.02  | 3.95  | 3.02                            |
| Rumford          | 2.98                                   | 0.40  | 2.72  | 0.40                            |
| Sanford          | 4.92                                   | 2.34  | 4.15  | 2.34                            |
| Scarborough      | 5.31                                   | 2.73  | 7.42  | 2.73                            |
| Sebago           | 6.18                                   | 3.60  | 1.84  | 1.84                            |
| Sebec            | 4.71                                   | 2.13  | - 0.23  | - 0.23                          |
| Shirley          | 2.58                                   | 0.00  | 11.04   | 0.00                            |
| South Berwick    | 4.21                                   | 1.63  | 4.98  | 1.63                            |
| South Portland   | 5.49                                   | 2.91  | 2.53  | 2.53                            |
| Southwest Harbor | 3.35                                   | 0.77  | 4.94  | 0.77                            |
| Standish         | 3.96                                   | 1.38  | 7.50  | 1.38                            |
| Stockton Springs | 16.51                                  | 13.93   | 3.19  | 3.19                            |
| Sullivan         | 4.67                                   | 2.09  | - 1.23  | - 1.23                          |
| Sumner           | 8.04                                   | 5.46  | 2.09  | 2.09                            |
| Surry            | 3.86                                   | 1.28  | 4.74  | 1.28                            |
| Thomaston        | 19.24                                  | 16.66   | 3.96  | 3.96                            |
| Topsfield        | 4.02                                   | 1.44  | 4.96  | 1.44                            |
| Topsham          | 12.00                                  | 9.42  | 2.97  | 2.97                            |
| Tremont          | 5.99                                   | 3.41  | 3.17  | 3.17                            |
| Trenton          | 6.65                                   | 3.83  | 3.24  | 3.24                            |
| Turner           | 6.23                                   | 3.65  | 3.91  | 3.65                            |
| Union            | 5.48                                   | 2.90  | 3.01  | 2.90                            |
| Veazie           | 3.55                                   | 0.97  | 4.77  | 0.97                            |
| Vinalhaven       | 3.39                                   | 0.81  | - 1.23  | - 1.23                          |
| Waterville       | 8.22                                   | 5.64  | 3.14  | 3.14                            |
| Wayne            | 2.58                                   | 0.00  | 3.02  | 0.00                            |
| West Bath        | 7.41                                   | 4.83  | 3.97  | 3.97                            |
| Weston           | 2.58                                   | 0.00  | - 0.30  | - 0.30                          |
| Willimantic      | 6.11                                   | 3.53  | 4.16  | 3.53                            |
| Wilton           | 2.59                                   | 0.01  | 2.83  | 0.01                            |
| Winslow          | 5.13                                   | 2.55  | 5.80  | 2.55                            |
| Winterport       | 5.83                                   | 3.25  | 3.39  | 3.25                            |
| Winthrop         | 4.92                                   | 2.34  | 4.15  | 2.34                            |
| Woolwich         | 4.27                                   | 1.69  | 5.49  | 1.69                            |
| Yarmouth         | 3.76                                   | 1.18  | 2.34  | 1.18                            |
| York             | 5.58                                   | 3.00  | 3.63  | 3.00                            |

\*This list comes from a MMA survey of communities that were subjected to the growth limits under LD 1 in 2005.