

125th Legislature L.D. 1274 SP0395

An Act To Restore Equity in Education Funding. **Presented by** President RAYE of Washington. **Public Hearing** 05/04/11. Majority (OTP-AM) Accepted 06/16/11. **Amended by:** CA S-240, SA/CA S-273. **Final Disposition:** Enacted, Signed 07/04/11, PUBLIC LAWS, Chapter 419.

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FIFTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 2010 to June 29, 2011

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 28, 2011

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2011

Sec. 11. Legislation defining eligibility of charitable nonprofit organizations to receive funds. The Joint Standing Committee on Veterans and Legal Affairs shall report out legislation to the Second Regular Session of the 125th Legislature defining the eligibility of charitable nonprofit organizations to receive funds from the account held by the Department of Public Safety, Gambling Control Board pursuant to the Maine Revised Statutes, Title 8, section 1036, subsection 2-C, paragraph D for the purposes of mitigating the reduction of charitable donations from revenues from gaming conducted in accordance with Title 17, chapters 13-A and 62 due to the expansion of gaming conducted under Title 8, chapter 31.

Sec. 12. Referendum. Notwithstanding any law to the contrary, the Secretary of State shall prepare and furnish to each city, town and plantation in Penobscot County for the statewide election held in November 2011 all ballots, returns and copies of this Act necessary to conduct the county referendum required pursuant to the Maine Revised Statutes, Title 8, section 1019, subsection 7. The question that appears on the ballot must be:

"Do you favor the addition of table games at a commercial track located in this county that was licensed to operate slot machines on January 1, 2011?"

The ballots must be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the Secretary of State in the same manner as votes for members of the Legislature.

Effective pending referendum.

**CHAPTER 418
H.P. 1191 - L.D. 1588**

An Act To Provide Funding for the Reapportionment Commission

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation authorizes the transfer of a portion of the funding for reapportionment from fiscal year 2012-13 to fiscal year 2011-12; and

Whereas, it is necessary that these funds be available immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preserva-

tion of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

LEGISLATURE

Legislative Apportionment Commission 0722

Initiative: Moves a portion of the funding for reapportionment from fiscal year 2012-13 to fiscal year 2011-12 to fund the reapportionment of the State's congressional districts, which will occur separately in fiscal year 2011-12 rather than in fiscal year 2012-13, when the reapportionment of the State's House and Senate districts will occur.

GENERAL FUND	2011-12	2012-13
Personal Services	\$4,000	(\$4,000)
All Other	\$56,000	(\$56,000)
GENERAL FUND TOTAL	\$60,000	(\$60,000)

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective July 1, 2011.

**CHAPTER 419
S.P. 395 - L.D. 1274**

An Act To Restore Equity in Education Funding

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 20-A MRSA §15679, sub-§2, as enacted by PL 2003, c. 504, Pt. A, §6, is amended to read:

2. Students-to-staff ratios. In calculating the salary and benefit costs pursuant to this section, the commissioner shall utilize the following student-to-staff ratios specified in paragraphs A and B and adjusted as provided in paragraph C.

A. For the elementary school level and the middle school level:

- (1) The student-to-education technician ratio is 100:1;
- (2) The student-to-guidance staff ratio is 350:1;
- (3) The student-to-librarian ratio is 800:1;

- (4) The student-to-media assistant ratio is 500:1;
- (5) The student-to-health staff ratio is 800:1;
- (6) The student-to-school administrative staff ratio is 305:1; and
- (7) The student-to-clerical staff ratio is 200:1.

B. For the high school level:

- (1) The student-to-education technician ratio is 250:1;
- (2) The student-to-guidance staff ratio is 250:1;
- (3) The student-to-librarian ratio is 800:1;
- (4) The student-to-media assistant ratio is 500:1;
- (5) The student-to-health staff ratio is 800:1;
- (6) The student-to-school administrative staff ratio is 315:1; and
- (7) The student-to-clerical staff ratio is 200:1.

C. Beginning in fiscal year 2012-13, and for each subsequent fiscal year, if the total attending student population for a school administrative unit is less than 1,200 students, the commissioner shall reduce the ratios set forth in paragraphs A and B by 10%.

Sec. 2. 20-A MRSA §15682, as amended by PL 2009, c. 213, Pt. C, §6, is further amended to read:
§15682. Regional adjustment

The commissioner shall make a regional adjustment in the total operating allocation for each school administrative unit determined pursuant to section 15683. The regional adjustment must be based on the regional differences in teacher salary costs, for labor market areas in which the school administrative unit is located, as computed by a statewide education policy research institute, and must be applied only to appropriate teacher salary and benefits costs as calculated under section 15678 and salary and benefit costs of other school-level staff who are not teachers as calculated under section 15679. Beginning in fiscal year 2012-13, and for each subsequent fiscal year, the commissioner shall make a regional adjustment in the total operating allocation for each school administrative unit determined pursuant to section 15683. The regional adjustment must be based on the regional differences in teacher salary costs, for labor market areas in which the school administrative unit is located, as computed by a statewide education policy research institute, and must be applied only to appropriate teacher salary costs as calculated under section 15678 and salary costs of other school-level staff who are not teachers as calculated under section 15679.

Sec. 3. 20-A MRSA §15689, sub-§11 is enacted to read:

11. Minimum economically disadvantaged student adjustment. Beginning in fiscal year 2012-13, and for each subsequent fiscal year, each school administrative unit may receive an adjustment for economically disadvantaged students determined as follows.

A. A school administrative unit is eligible for the adjustment for economically disadvantaged students under the following conditions:

- (1) The school administrative unit receives an adjustment for the minimum state allocation pursuant to subsection 1;
- (2) The school administrative unit's percentage of economically disadvantaged students as determined pursuant to section 15675, subsection 2 is greater than the state average percentage of economically disadvantaged students; and
- (3) The school administrative unit operates a school.

B. The amount of the adjustment for economically disadvantaged students is the difference, but not less than zero, between the state share of the total allocation under this chapter and the amount computed as the school administrative unit's total allocation for economically disadvantaged students, multiplied by the relevant percentage in subsection 1, paragraph B.

Sec. 4. Implementation within existing resources. Notwithstanding any other provision of law, the Department of Education shall implement the provisions of this Act within the existing budgeted resources of the general purpose aid for local schools program.

See title page for effective date.

CHAPTER 420

H.P. 1089 - L.D. 1480

An Act To Correct Errors and Inconsistencies in the Laws of Maine

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, acts of this and previous Legislatures have resulted in certain technical errors and inconsistencies in the laws of Maine; and



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1274

S.P. 395

In Senate, March 23, 2011

An Act To Restore Equity in Education Funding

Reference to the Committee on Education and Cultural Affairs suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by President RAYE of Washington.
Cosponsored by Representative MARTIN of Eagle Lake and
Senators: LANGLEY of Hancock, MASON of Androscoggin, SAVIELLO of Franklin,
SHERMAN of Aroostook, THOMAS of Somerset, Representatives: AYOTTE of Caswell,
BRIGGS of Mexico, BURNS of Whiting, CRAY of Palmyra, EDGECOMB of Caribou,
GIFFORD of Lincoln, JOHNSON of Greenville, LONG of Sherman, MAKER of Calais,
McFADDEN of Dennysville, RICHARDSON of Carmel, TURNER of Burlington.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 20-A MRSA §15672, sub-§23**, as amended by PL 2005, c. 2, Pt. D, §36
3 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is further amended to read:

4 **23. Property fiscal capacity.** "Property fiscal capacity" means the lesser of the
5 certified state valuation for the year prior to the most recently certified state valuation and
6 the average of the certified state valuation for the 3 years prior to the most recently
7 certified state valuation.

8 **Sec. 2. 20-A MRSA §15676, sub-§1**, as amended by PL 2005, c. 2, Pt. D, §39
9 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is further amended to read:

10 **1. Teaching staff costs.** The salary and benefit costs for school level teaching staff
11 that are necessary to carry out this Act, calculated in accordance with section 15678,
12 adjusted by the regional adjustment under section 15682 ~~and reduced by the amount of~~
13 ~~funds received by the school administrative unit during the most recent fiscal year under~~
14 ~~Title 1 of the federal Elementary and Secondary Act of 1965, 20 United States Code,~~
15 ~~Section 6301 et seq.;~~

16 **Sec. 3. 20-A MRSA §15676, sub-§2**, as amended by PL 2005, c. 2, Pt. D, §39
17 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is further amended to read:

18 **2. Other staff costs.** The salary and benefit costs for school-level staff who are not
19 teachers, but including substitute teachers, that are necessary to carry out this Act,
20 calculated in accordance with section 15679, adjusted by the regional adjustment under
21 section 15682 ~~and reduced by the amount of funds received by the school administrative~~
22 ~~unit during the most recent fiscal year under Title 1 of the federal Elementary and~~
23 ~~Secondary Act of 1965, 20 United States Code, Section 6301 et seq.;~~ and

24 **Sec. 4. 20-A MRSA §15679, sub-§2**, as enacted by PL 2003, c. 504, Pt. A, §6, is
25 amended to read:

26 **2. Students-to-staff ratios.** In calculating the salary and benefit costs pursuant to
27 this section, the commissioner shall utilize the following student-to-staff ratios specified
28 in paragraphs A and B and adjusted as provided in paragraph C.

29 A. For the elementary school level and the middle school level:

- 30 (1) The student-to-education technician ratio is 100:1;
31 (2) The student-to-guidance staff ratio is 350:1;
32 (3) The student-to-librarian ratio is 800:1;
33 (4) The student-to-media assistant ratio is 500:1;
34 (5) The student-to-health staff ratio is 800:1;
35 (6) The student-to-school administrative staff ratio is 305:1; and
36 (7) The student-to-clerical staff ratio is 200:1.

1 B. For the high school level:

2 (1) The student-to-education technician ratio is 250:1;

3 (2) The student-to-guidance staff ratio is 250:1;

4 (3) The student-to-librarian ratio is 800:1;

5 (4) The student-to-media assistant ratio is 500:1;

6 (5) The student-to-health staff ratio is 800:1;

7 (6) The student-to-school administrative staff ratio is 315:1; and

8 (7) The student-to-clerical staff ratio is 200:1.

9 C. If the total student population for a school administrative unit is less than 1,200
10 students, the commissioner shall reduce the ratios set forth in paragraphs A and B by
11 10%. Any change in the allocations to school administrative units with a total student
12 population of 1,200 or more students resulting from this adjustment must be
13 apportioned ratably among those school administrative units. This adjustment may
14 not require any change in the total allocations to all school administrative units nor
15 require any increase in state contributions for essential programs and services.

16 **Sec. 5. 20-A MRSA §15682**, as amended by PL 2009, c. 213, Pt. C, §6, is further
17 amended to read:

18 **§15682. Regional adjustment**

19 The commissioner shall make a regional adjustment in the total operating allocation
20 for each school administrative unit determined pursuant to section 15683. The regional
21 adjustment must be based on the regional differences in teacher salary costs, exclusive of
22 benefit costs, for labor market areas in which the school administrative unit is located, as
23 computed by a statewide education policy research institute, and must be applied only to
24 appropriate teacher salary ~~and benefits~~ costs as calculated under section 15678 and salary
25 ~~and benefit~~ costs of other school-level staff who are not teachers as calculated under
26 section 15679.

27 **SUMMARY**

28 This bill amends several provisions of the Essential Programs and Services Funding
29 Act to more equitably allocate state funds that are appropriated for essential programs and
30 services. The bill makes the following changes.

31 1. It amends the definition of "property fiscal capacity" in order to base the local
32 school administrative unit's fiscal capacity on the most recent certified state valuation or
33 the average of the certified state valuation for the 3 years prior to the most recently
34 certified state valuation, whichever is lower. This change provides a more accurate
35 determination of a school administrative unit's fiscal capacity while protecting those
36 school administrative units that are experiencing increasing property valuation.

37 2. It amends the staffing ratios established to determine the calculation of salary and
38 benefit costs for school-level staff positions by providing a 10% reduction in the staffing

1 ratios for school administrative units with a total school population of less than 1,200
2 students. This change recognizes that school administrative units with fewer than 1,200
3 students still have to provide certain levels of instruction, support and administrative
4 positions that do not conform to the existing staffing ratios, which are based on
5 enrollment assumptions that do not apply to approved smaller school administrative units.

6 3. It amends the EPS per-pupil rate calculated by the Commissioner of Education for
7 each school administrative unit by removing the reduction of federal Title I funds from
8 the calculation for teacher salaries and benefit costs. This change reflects the fact that
9 federal Title I funding is one of several sources of revenue that are allocated to school
10 administrative units and expended to support essential programs and services.

11 4. It amends the regional adjustment in the total operating allocation for school
12 administrative units based on the regional differences in teacher salary costs for the labor
13 market areas in which school administrative units are located by removing the benefits
14 costs for teachers and other school-level staff from the calculation of salary costs. This
15 change addresses the inequitable treatment of school administrative units with lower
16 teacher salary costs relative to statewide averages due to local economic circumstances.

SMO
R. 02

Date: 6-3-11

MAJORITY

(Filing No. S- 240)

EDUCATION AND CULTURAL AFFAIRS

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE

SENATE

125TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 395, L.D. 1274, Bill, "An Act To Restore Equity in Education Funding"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 20-A MRSA §15679, sub-§2, as enacted by PL 2003, c. 504, Pt. A, §6, is amended to read:

2. **Students-to-staff ratios.** In calculating the salary and benefit costs pursuant to this section, the commissioner shall utilize the following student-to-staff ratios specified in paragraphs A and B and adjusted as provided in paragraph C.

A. For the elementary school level and the middle school level:

- (1) The student-to-education technician ratio is 100:1;
- (2) The student-to-guidance staff ratio is 350:1;
- (3) The student-to-librarian ratio is 800:1;
- (4) The student-to-media assistant ratio is 500:1;
- (5) The student-to-health staff ratio is 800:1;
- (6) The student-to-school administrative staff ratio is 305:1; and
- (7) The student-to-clerical staff ratio is 200:1.

B. For the high school level:

- (1) The student-to-education technician ratio is 250:1;
- (2) The student-to-guidance staff ratio is 250:1;
- (3) The student-to-librarian ratio is 800:1;
- (4) The student-to-media assistant ratio is 500:1;

COMMITTEE AMENDMENT

R. 018.

COMMITTEE AMENDMENT "A" to S.P. 395, L.D. 1274

- 1 (5) The student-to-health staff ratio is 800:1;
- 2 (6) The student-to-school administrative staff ratio is 315:1; and
- 3 (7) The student-to-clerical staff ratio is 200:1.

4 C. Beginning in fiscal year 2012-13, and for each subsequent fiscal year, if the total
 5 attending student population for a school administrative unit is less than 1,200
 6 students, the commissioner shall reduce the ratios set forth in paragraphs A and B by
 7 10%.

8 **Sec. 2. 20-A MRSA §15682**, as amended by PL 2009, c. 213, Pt. C, §6, is further
 9 amended to read:

10 **§15682. Regional adjustment**

11 The commissioner shall make a regional adjustment in the total operating allocation
 12 for each school administrative unit determined pursuant to section 15683. The regional
 13 adjustment must be based on the regional differences in teacher salary costs, for labor
 14 market areas in which the school administrative unit is located, as computed by a
 15 statewide education policy research institute, and must be applied only to appropriate
 16 teacher salary and benefits costs as calculated under section 15678 and salary and benefit
 17 costs of other school-level staff who are not teachers as calculated under section 15679.
 18 Beginning in fiscal year 2012-13, and for each subsequent fiscal year, the commissioner
 19 shall make a regional adjustment in the total operating allocation for each school
 20 administrative unit determined pursuant to section 15683. The regional adjustment must
 21 be based on the regional differences in teacher salary costs, for labor market areas in
 22 which the school administrative unit is located, as computed by a statewide education
 23 policy research institute, and must be applied only to appropriate teacher salary costs as
 24 calculated under section 15678 and salary costs of other school-level staff who are not
 25 teachers as calculated under section 15679.

26 **Sec. 3. 20-A MRSA §15689, sub-§11** is enacted to read:

27 **11. Minimum economically disadvantaged student adjustment.** Beginning in
 28 fiscal year 2012-13, and for each subsequent fiscal year, each school administrative unit
 29 may receive an adjustment for economically disadvantaged students determined as
 30 follows.

31 A. A school administrative unit is eligible for the adjustment for economically
 32 disadvantaged students under the following conditions:

33 (1) The school administrative unit receives an adjustment for the minimum state
 34 allocation pursuant to subsection 1;

35 (2) The school administrative unit's percentage of economically disadvantaged
 36 students as determined pursuant to section 15675, subsection 2 is greater than the
 37 state average percentage of economically disadvantaged students; and

38 (3) The school administrative unit operates a school.

39 B. The amount of the adjustment for economically disadvantaged students is the
 40 difference, but not less than zero, between the state share of the total allocation under

COMMITTEE AMENDMENT

A. of S.

1 this chapter and the amount computed as the school administrative unit's total
2 allocation for economically disadvantaged students, multiplied by the relevant
3 percentage in subsection 1, paragraph B.

4 **Sec. 4. Appropriations and allocations.** The following appropriations and
5 allocations are made.

6 **EDUCATION, DEPARTMENT OF**

7 **General Purpose Aid for Local Schools 0308**

8 Initiative: Provides additional funds for the State's share of funding the total cost of
9 public education from kindergarten to grade 12.

10	GENERAL FUND	2011-12	2012-13
11	All Other	\$0	\$2,349,732
12			
13	GENERAL FUND TOTAL	\$0	\$2,349,732
14			

15 **SUMMARY**

16 This amendment is the majority report of the Joint Standing Committee on Education
17 and Cultural Affairs. The amendment removes the provisions in the bill that propose to
18 change the following components of the Essential Programs and Services Funding Act:

19 1. The definition of "property fiscal capacity" upon which a local school
20 administrative unit's fiscal capacity is based;

21 2. The removal of the reduction of federal Title I funds from the calculation of
22 salaries and benefits costs for teachers and other school-level staff who are not teachers
23 from the EPS per-pupil rate calculated by the Commissioner of Education for each school
24 administrative unit; and

25 3. The removal of the benefits costs for teachers and other school-level staff from the
26 calculation of salary costs included in the regional adjustment in the total operating
27 allocation for school administrative units based on the regional differences in teacher
28 salary costs for the labor market areas in which school administrative units are located.

29 The amendment also adds an adjustment for a school administrative unit that is a
30 minimum subsidy receiver if the percentage of economically disadvantaged students in
31 the school administrative unit is greater than the state average percentage of economically
32 disadvantaged students and the school administrative unit operates a school.

33 This amendment also adds an appropriations and allocations section.

34 **FISCAL NOTE REQUIRED**

35 (See attached)

COMMITTEE AMENDMENT



125th MAINE LEGISLATURE

LD 1274

LR 29(02)

An Act To Restore Equity in Education Funding

Fiscal Note for Bill as Amended by Committee Amendment "A" S-240

Committee: Education and Cultural Affairs

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$0	\$2,349,732	\$2,390,147	\$2,431,258
Appropriations/Allocations				
General Fund	\$0	\$2,349,732	\$2,390,147	\$2,431,258

Fiscal Detail and Notes

In the aggregate, this legislation will increase the total cost of K-12 public education by \$4,272,240 in fiscal 2012-13. This bill includes a General Fund appropriation of \$2,349,732 in fiscal year 2012-13 to the General Purpose Aid for Local Schools program within the Department of Education to fund the state's share.

Of that amount, applying a 10% reduction to the students-to-staff ratios for a school administrative unit (SAU) with a total attending student population of less than 1,200 beginning in fiscal year 2012-13 will increase the total state and local cost of K-12 public education by \$3,816,806 in fiscal year 2012-13 with the cost to fund the state's share of this requirement estimated to be \$2,099,243.

Additionally, excluding benefit costs for teachers and other school-levels staff from the calculation of salary costs in the determination of the regional adjustment in the total operating allocation for school administrative units will increase the total state and local cost of K-12 public education by \$455,434 in fiscal year 2012-13 with the state's share of this requirement estimated to be \$250,489.

Finally, this legislation provides an adjustment for certain school administrative units that are minimum subsidy receivers if the percentage of economically disadvantaged students in the SAU is greater than the state average. Although this provision will not increase the total state and local cost of K-12 public education beginning in fiscal year 2012-13, or the State's share of that cost, it will result in a redistribution of approximately \$2,046,553 in state subsidy with some SAU's receiving more subsidy than would have been received had this provision not been in place and some SAU's receiving less.

	<u>Fiscal Year 2011-12</u>	<u>Fiscal Year 2012-13</u>
Increase to total cost of K-12 Education ¹	\$ -	\$ 4,272,240
Transition %	0%	100%
Total cost adjusted for transition %	\$ -	\$ 4,272,240
State share (%)	0.00%	55.00%
State share (\$)	\$ -	\$ 2,349,732
Local share (\$)	\$ -	\$ 1,922,508

¹ Based on fiscal year 2011-12 federal funding anticipated to be received by school administrative units, increased by Real Personal Income growth of 1.72% per year per Title 20-A, §15671.

R. of S.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

L.D. 1274

Date: **6-7-11**

(Filing No. S-**273**)

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION**

SENATE AMENDMENT "**A**" to COMMITTEE AMENDMENT "A" to S.P. 395,
L.D. 1274, Bill, "An Act To Restore Equity in Education Funding"

Amend the amendment by striking out all of section 4 and inserting the following:

'Sec. 4. Implementation within existing resources. Notwithstanding any other provision of law, the Department of Education shall implement the provisions of this Act within the existing budgeted resources of the general purpose aid for local schools program.'

SUMMARY

This amendment requires the Department of Education to implement the provisions of this legislation within the existing budgeted resources of the general purpose aid for local schools program.

SPONSORED BY: *Kevin L. Raye*
(President RAYE)
COUNTY: Washington

FISCAL NOTE REQUIRED
(See attached)

SENATE AMENDMENT



125th MAINE LEGISLATURE

LD 1274

LR 29(04)

An Act To Restore Equity in Education Funding

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" **S-273**

Sponsor: Sen. Raye of Washington

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$0	(\$2,349,732)	(\$2,390,147)	(\$2,431,258)
Appropriations/Allocations				
General Fund	\$0	(\$2,349,732)	(\$2,390,147)	(\$2,431,258)

Fiscal Detail and Notes

This amendment eliminates the General Fund appropriations in the bill in fiscal year 2012-13 and requires the Department of Education to implement the provisions of this bill within the existing budgeted resources of the General Purpose Aid to Local Schools program.

As amended, this bill will result in a redistribution of state subsidy with some school administrative units (SAU's) receiving more subsidy than would have been received had this legislation not been in place and some SAU's receiving less. The impact on individual SAU's can not be determined at this time.

TESTIMONY OF
Senate President Kevin Raye
Joint Standing Committee on Education and Cultural Affairs
Supporting LD 1274, An Act To Restore Equity in Education Funding
May 4, 2011

Good afternoon Chairman Langley, Chairman Richardson, and distinguished members of the Joint Standing Committee on Education and Cultural Affairs.

I am Senate President Kevin Raye, and I represent Washington County and portions of Hancock and Penobscot Counties. I am pleased to be here today as the prime sponsor of LD 1274, An Act To Restore Equity in Education Funding, and I wish to thank the distinguished list of cosponsors of this bill, among them the lead cosponsor Representative John Martin and seven members of this committee.

My reason for being here today to present this bill is quite simply that, in my memory, no other policy has had such an enormously detrimental impact on education in rural areas than the imposition of the flawed and biased Essential Programs and Services (EPS) funding formula.

I well remember that the imposition of the EPS formula coincided with the infusion of \$250 million in new funding for K-12 education statewide as a result of a vote of Maine people. What was the net impact on Washington County schools? Well, believe it or not, Washington County schools lost \$2 million even with this \$250 million in new money.

After four years of EPS, a stark and troubling disparity emerged. For example, Yarmouth enjoyed a gain of more than \$1 million – an increase of 116.5% -- even as they lost 36 students. Meanwhile, Jonesport lost nearly a half-million dollars – a decrease of 95.4%.

Those who served on the Education Committee back in the late 1990s when the original concept of EPS was being worked on here recall vividly it was not intended to be a distribution formula for General Purpose Aid. The Legislature was concerned that rural schools were falling behind and unable to offer programs necessary to ensure a sound basic education for every child in Maine.

The EPS formula was intended to measure what it would cost to offer that basic education and to benefit economically disadvantaged school districts so they would be able to do it. However, the entire purpose of the formula was turned on its head when it was co-opted as a way to cap reimbursable local expenditures in an effort to help the state meet its 55% funding obligation.

So an effort to help disadvantaged school districts became the opposite. From the outset, the EPS formula – which is a model designed to fit a populous school district – has proven to be a bad fit for Maine. It is an urban formula foisted on a rural state, and it has had profoundly negative consequences for the goal of affording a sound education regardless of a child's zip code.

The bipartisan bill before you amends four provisions of the Essential Programs and Services Funding Act to more equitably distribute state funds for K-12 education.

These modest reforms are designed to help rural schools that are already disadvantaged by lack of an industrial base for local taxes but are losing state dollars because of declining enrollments and/or increased property valuations that do not reflect a community's ability to pay.

First it allows SAU's to use the most recent state valuation or the average of the last three years valuations, whichever is lower, to allow districts time to prepare for loss of state funds because of rising valuations. This is based on a measure that afforded southern Maine communities this type of cushion when they were faced with skyrocketing valuations in the 1990s. Regrettably, rural communities are being hard hit as they do not enjoy the same cushion.

We already use a three-year average in terms of the other major determinant of total EPS subsidy allocation, which is student population, so it makes sense we would do likewise in terms of valuation.

Second, it acknowledges the impossibility of small rural schools achieving the same economies of scale afforded in more populous areas. It does so by changing the staffing ratios that determine state funding to allow school units with less than 1200 students a modest 10% reduction in staffing ratios. This change recognizes that school administrative units with fewer than 1,200 students still have to provide certain levels of instruction, support and administrative positions that are not supported by the current formula.

Third, LD 1274 amends the EPS per-pupil rate calculated by the Commissioner of Education for each school administrative unit by removing the reduction of federal Title I funds from the calculation for teacher salaries and benefit costs. Since the formula currently includes Title 1 teachers in the pupil-teacher ratio calculation used to determine funding, it is unfair to then deduct the Title 1 funding from the state funding.

Currently, the inclusion of Title 1 teachers, funded by the federal government, in the EPS calculation negatively impacts the student-teacher ratio in the state's and unfairly exaggerates the non-compliance of many districts with EPS. There is no justification for mixing federally-funded employees with those funded by state and local tax dollars.

In essence, under the current EPS formula, a federal program designed to try to raise up disadvantaged students is being used to beat them right back down.

Lastly, this bill recognizes that health insurance and benefits are not affected by the labor market and cost the same throughout the state. The regional adjustment that is used for teachers' salaries should not be applied to fixed costs. School administrative units with lower teacher salary expenses relative to statewide averages should not receive less for their health insurance and benefits costs.

This legislation certainly does not solve all of the problems facing rural schools. But it takes a crucially important step forward in injecting a greater degree of fairness and equity into the formula, and recognizing that Maine is not a homogenous urban state.

Thank you for your consideration of this bill. Others will follow me, including Superintendent Scott Porter, who will offer additional information in terms of what is happening to rural schools as a result of EPS, and answers to any questions from the committee to further clarify the intent of this legislation.

#

**TO: SENATOR LANGLEY, SENATOR RICHARDSON AND DISTINGUISHED MEMBERS OF THE
EDUCATIONAL AND CULTURAL AFFAIRS COMMITTEE
FROM: BARRY MCLAUGHLIN; SUPERINTENDENT OF SCHOOL #AOS 90**

AOS 90 IS COMPRISED OF 14 SCHOOL ADMINISTRATIVE UNITS IN WASHINGTON, SOUTHERN AROOSTOOK AND PENOBSCOT COUNTIES. NOT ALL SAUs HAVE SCHOOLS, BUT ALL ARE SUFFERING AS A RESULT OF THE EPS FUNDING FORMULA.

**MSAD 30 OPERATES 3 SCHOOLS
CSD 12 HAS A SMALL SCHOOL IN TOPSFIELD
PRINCETON HAS ONE ELEMENTARY SCHOOL
BAILEYVILLE HAS 2 SCHOOLS**

THE SCHOOL UNITS THAT DO OPERATE SCHOOLS ARE FACING LARGE REDUCTIONS IN FUNDING. PRINCETON ELEMENTARY IS AN EXTREME EXAMPLE. I WOULD LIKE TO BRIEFLY SHARE SOME INFORMATION BASED ON THE PRELIMINARY ED 279 PRINTED ON FEBRUARY 17, 2011:

PRINCETON (LIKE MOST SCHOOLS IN MAINE) DID SEE DECLINING ENROLLMENT. AVERAGE ATTENDING PUPILS WERE 115.5 IN 2009 AND 105.5 IN 2010; A DECREASE OF 10 STUDENTS.

THERE WAS A ONE-TIME SPIKE IN VALUATION FROM 48.5 MILLION TO 56 MILLION DUE TO A POWER LINE GOING THROUGH THE TOWN SEVERAL YEARS BACK. UNFORTUNATELY, THE CHEAP ELECTRICAL POWER AND THE CHEAP NATURAL GAS IN THE PIPELINE ADJACENT ARE FLOWING TO SOUTHERN MAINE AND NEW ENGLAND; NO "PLUG-INS" FOR PRINCETON.

THE VALUATION FOR PRINCETON HAS DECREASED FOR NEXT YEAR, AND WILL LIKELY CONTINUE TO DECREASE. THE EPS FUNDING FORMULA IS COMPLEX, BUT EACH ALLOCATION IS BASICALLY LOWER THAN BEFORE. AFTER MANY PAGES OF CALCULATION, EACH MATHEMATICALLY CORRECT, PRINCETON FACES A LOSS IN SUBSIDY OF ABOUT \$234,000 FROM LAST YEAR. THAT IS A REDUCTION OF NEARLY 29% IN 1 YEAR.

THE MATH IN THIS FORMULA IS FLAWLESS. IT IS THE ASSUMPTIONS THAT ARE FLAWED.

PRINCETON ELEMENTARY SCHOOL HAS REDUCED TEACHERS, ADMINISTRATORS AND SERVICES OVER THE PAST 5 YEARS. WE HAVE DONE EVERYTHING REASONABLE TO REDUCE COSTS AND MAINTAIN A WONDERFUL SCHOOL; AND HAVE BEEN SUCCESSFUL IN BOTH VENTURES.

A REDUCTION OF \$234,000 WOULD TRANSLATE TO A REDUCTION OF OVER \$2100 PER STUDENT!!!!
EPS WAS DESIGNED TO PROVIDE EQUAL OPPORTUNITY TO ALL STUDENTS IN MAINE,

DO YOU REALLY THINK IT'S WORKING??????

Comments from Superintendent Heather Perry

RSU 3, Thorndike

EPS bills

May 4, 2011

Presented by Dick Gould

LD 1274---An Act To Restore Equity In Education Funding

SUMMARY: This bill amends several provisions of the Essential Programs and Services Funding Act to more equitably allocate state funds that are appropriated for essential programs and services. The bill makes the following changes.

1. It amends the definition of "property fiscal capacity" in order to base the local school administrative unit's fiscal capacity on the most recent certified state valuation or the average of the certified state valuation for the 3 years prior to the most recently certified state valuation, whichever is lower. This change provides a more accurate determination of a school administrative unit's fiscal capacity while protecting those school administrative units that are experiencing increasing property valuation. I THINK THAT WE SHOULD MOST DEFINITELY SUPPORT THIS ASPECT OF THE BILL - IT MAKES SENSE AND FOLLOWS THE SAME RATIONALE AS THE AVERAGING OF STUDENT POPULATION DATA.

2. It amends the staffing ratios established to determine the calculation of salary and benefit costs for school-level staff positions by providing a 10% reduction in the staffing ratios for school administrative units with a total school population of less than 1,200 students. This change recognizes that school administrative units with fewer than 1,200 students still have to provide certain levels of instruction, support and administrative positions that do not conform to the existing staffing ratios, which are based on enrollment assumptions that do not apply to approved smaller school administrative units. THIS ONE IS TOUGHER - I AGREE WITH THE ARGUMENT, AND HAVE SEEN ITS TRUTH OFTEN, HOWEVER EPS DOESN'T FUND ANY STUDENT COSTS TO ANY LEVEL OF REALITY FOR SCHOOLS BIG OR SMALL OR MEDIUM SIZED, ALSO ISN'T "THEIR" ARGUMENT GOING TO BE THAT THIS IS WHAT THE SMALL SCHOOL ADJUSTMENTS ARE SUPPOSED TO ACCOUNT FOR? RATHER THAN HITTING THE RATIOS - MIGHT IT BE BETTER TO LOOK AT THAT SMALL SCHOOL ADJUSTMENT AND MAKE CHANGES THERE? I THINK THE LOGIC WOULD BE EASIER TO FOLLOW AND MORE STRAIGHTFORWARD. . . AGAIN - I AGREE WITH THE ARGUMENT, BUT NOT SURE ADJUSTING THE RATIOS WILL FLY AND AM LOOKING FOR SOMETHING THAT MIGHT BE MORE EASILY "ACCEPTED" BY THOSE REPRESENTING LARGER AREAS? AS WITH ALL OF THESE - I WILL DEFER TO ALL OF YOU - JUST SHARING MY THOUGHTS.

3. It amends the EPS per-pupil rate calculated by the Commissioner of Education for each school administrative unit by removing the reduction of federal Title I funds from the calculation for teacher salaries and benefit costs. This change reflects the fact that federal Title I funding is one of several sources of revenue that are allocated to school administrative units and expended to support essential programs and services. I SUPPORT THIS ENTIRELY AND ITS ABOUT TIME! LET'S SEE WHAT HAPPENS, AT THE VERY LEAST IT SHOULD BE REQUIRED TO RUN A SAMPLE 279 TO SHOW WHAT THIS WOULD DO FOR DISTRICTS - SUPERINTENDENTS HAVE BEEN ASKING FOR THAT FOR YEARS!

4. It amends the regional adjustment in the total operating allocation for school administrative units based on the regional differences in teacher salary costs for the labor market areas in which school

administrative units are located by removing the benefits costs for teachers and other school-level staff from the calculation of salary costs. This change addresses the inequitable treatment of school administrative units with lower teacher salary costs relative to statewide averages due to local economic circumstances. I SUPPORT THIS ENTIRELY AS WELL. THE LOGIC IS CLEAR. WHY REGIONAL SALARY COST INDEX SOMETHING THAT COSTS THE SAME ACROSS THE STATE?

LD 93---An Act To Improve Essential Programs and Services Funding for Education

CONCEPT DRAFT SUMMARY: This bill is a concept draft pursuant to Joint Rule 208. This bill proposes to amend the essential programs and services funding and distribution formula and process to improve the equity and adequacy of general purpose aid to education. DICK HOW DOES THIS BILL SAY THIS WILL HAPPEN? ANY IDEAS ON WHERE THIS WILL GO?

LD 347--- Resolve, Directing the Commissioner of Education To Convene a Task Force To Develop a Proposal for a More Equitable Distribution of Kindergarten to Grade 12 State Education Funding

Page 2

Summary: Bill does exactly what the title states.

LD 958--- Resolve, To Direct the Department of Education To Review the Essential Programs and Services Model

SUMMARY: This resolve directs the Department of Education to have an independent agency not previously involved with the essential programs and services funding formula review the essential programs and services model to analyze the impact of its implementation on children from economically disadvantaged areas, the funding shifts experienced by small rural schools and the result of the regional salary adjustment variable and the economically disadvantaged student variable on the equity of the distribution of state aid to municipalities for education and to provide a report to the Joint Standing Committee on Education and Cultural Affairs by December 1, COMBINING THIS WITH LD 347 MIGHT WORK? The joint standing committee is authorized to submit a bill relating to the report to the Second Regular Session of the 125th Legislature.

LD 817--- An Act To Stabilize Short-term Funding of Public Kindergarten to Grade 12 Education

(EMERGENCY) WHAT DOES THIS DO?

SUMMARY: This bill amends the annual targets for the state share percentage of the statewide adjusted total cost of the components of essential programs and services.

LD 886--- SUMMARY: This bill amends the annual targets for the state share percentage of the statewide adjusted total cost of the components of essential programs and services. THESE "TARGETS" ARE PRETTY MUCH IGNORED ANYWAY. WHAT EXACTLY IS THE POINT IF THE GOVERNMENT IGNORES THEM?

SUMMARY: This bill removes all references pertaining to the allocation of federal resources from the statutory provisions of the Essential Programs and Services Funding Act. DOES THIS IN ESSENCE DO THE SAME AS REMOVING TITLE FROM EPS?

LD 1017--- An Act To Improve the Essential Programs and Services Funding Model by Providing for a Cost of Housing Adjustment

SUMMARY: This bill requires that, beginning in fiscal year 2013-14, the regional adjustment to the salary and benefits costs of teachers and other school personnel be based on the cost of housing in the counties in the State. The bill also directs the Commissioner of Education, in conjunction with the Maine Education Policy Research Institute, to prepare a transition plan that addresses the development of the regional adjustment that is based on a cost of housing factor. WOW THIS WOULD BE INTERESTING... I'M ASSUMING THIS WOULD BE ABLE TO CHANGE EVERY SO MANY YEARS AS THE MARKET CHANGES? LOTS OF IMPLICATIONS HERE... I'D WANT TO SEE A PLAN FIRST - IMPLEMENTATION SECOND RATHER THAN THE REVERSE!

LD 1051--- An Act To Calculate Essential Programs and Services Funding on an Equal Labor Market

SUMMARY: This bill amends the essential programs and services laws so that salary and benefit costs for school level teaching and nonteaching staff are treated equally throughout the State. I LIKE THE CONCEPT, BUT NOT SURE THIS IS SOMETHING THAT SHOULD BE DONE IMMEDIATELY - THE CREATION OF A 3-5 YEAR PHASE IN OF THIS MIGHT BE IN ORDER IF LEGISLATURE WANTS TO EVEN CONSIDER IT AS AN OPTION.

LD 598--- An Act To Calculate Essential Programs and Services Funding on an Equal Labor Market

Page3

SUMMARY: This bill provides an adjustment for a school administrative unit that is a minimum subsidy receiver if its percentage of economically disadvantaged students is greater than the state average WE SHOULD ALL SUPPORT THIS... WHAT'S GOING ON ALONG THE COST AND ALONG LAKE FRONT PROPERTIES IS JUST "CREAMING" THESE RURAL SCHOOLS. IF THIS COULD OCCUR AND THE PROPERTY VALUATION THREE YEAR AVERAGE PIECE COULD BE DONE - THIS WOULD GO A LONG WAY TOWARDS HELPING SYSTEMS THAT REALLY DO NEED HELP!

LD 1267--- An Act To Amend the School Transportation Formula To Recognize One-way Bus Trips

SUMMARY: This bill amends the formula for calculating school transportation costs to require the inclusion of all mileage accumulated for so called "one-way trips," in which a school bus is required to travel the same road in both directions due to geographical constraints to drop off or pick up a student. I WASN'T EVEN AWARE THIS IS AN ISSUE? HAS ANYONE HAD PROBLEMS WITH THIS? I'M PRETTY SURE I GET MY ALLOCATIONS BASED UPON THE MILES TRAVELLED... DOESN'T MATTER WHAT ROADS AND IN WHAT DIRECTIONS? DOES IT?

State of Maine
DEPARTMENT OF EDUCATION

Testimony of Jim Rier, Deputy Commissioner

In Support of L.D. 1274

An Act To Restore Equity in Education Funding

Before the Joint Standing Committee on Education and Cultural Affairs

Sponsored by: President Raye of Washington County

Co-Sponsored by Representatives Martin, Ayotte, Briggs, Burns, Cray, Edgecomb, Gifford, P. Johnson, Long, Maker, McFadden, D. Richardson, and Turner, and Senators Langley, Mason, Saviello, Sherman and Thomas

Date: May 4, 2011

Senator Langley, Representative Richardson, and Members of the Joint Standing Committee on Education and Cultural Affairs:

My name is Jim Rier, and I am here today representing the Administration speaking in support of L.D. 1274 An Act To Restore Equity in Education Funding.

We support consideration of the impact of various EPS components on education funding, especially for areas hard-hit by rapid changes in property valuation and declining enrollment. President Raye's bill works directly on those elements of the formula, including smoothing out the effects of rapidly-rising valuation and the impact that EPS pupil-teacher ratios and other ratios have had on smaller school administrative units.

President Raye's bill aims to ensure that the formula meets its goal of providing equitable support for all students, and we support that effort. We look forward to working with the Committee to determine how changes to the funding formula can be effectively implemented to meet the goal of equity.

For these reasons, the Department of Education is in support of L.D. 1274 An Act To Restore Equity in Education Funding. I would be happy to answer any questions the Committee may have, and we will be available for work sessions on this bill.



STATE OF MAINE
 DEPARTMENT OF EDUCATION
 23 STATE HOUSE STATION
 AUGUSTA, MAINE
 04333-0023

Paul R. LePage
 GOVERNOR

Stephen L. Bowen
 COMMISSIONER

TO: Senator Brian Langley, Chair
 Representative David Richardson, Chair
 and Members of Joint Standing Committee on Education and Cultural Affairs

FROM: Stephen L. Bowen, Commissioner, Maine Department of Education *SLB*

DATE: May 4, 2011

SUBJECT: Public Hearings for May 4, 2011 on Education Funding Bills

You are holding a public hearing today on ten bills relating to education funding under Maine's Essential Programs and Services Fund Act, Title 20-A, chapter 606-B. Some of the bills propose specific "tweaks," large and small, to address concerns about one or more elements of the funding law; others question the equity or adequacy of the funding formula, as a whole.

The Department of Education is not taking a position on the individual bills, except for L.D. 1274. Instead, we would like to suggest a way for you to approach the many ideas and questions that legislators have brought forth with these bills. We urge you to consider the proposed changes in a comprehensive manner, rather than through individual pieces of legislation. As many of you know from past experience, a single change to the EPS law can have many consequences, intended and unintended. A change that helps one type of school unit can harm another. Addressing one problem in one bill may cause problems for other communities.

Rather than acting on bills, we suggest that you create a list of problems that the bills are intended to address, and direct this Department to conduct research and gather information that will help you understand whether there is a problem, where the problems lie, and how they might be addressed by changes to the formula. Questions might include the following:

- What level of variation exists in the funding that supports individual students; state, local and total funding?
- Is property value an appropriate way to allocate costs?
- Are there types of costs that are not recognized in EPS, but should be? Are the costs recognized in EPS an accurate reflection of actual cost?

We would be happy to work with you to formulate a list of questions, data and research for the Department to pursue over the interim. We will be available at your work session on these bills, and look forward to working with you on the funding formula, through whatever process you choose.

Senator Brian Langley, Chair
Representative David Richardson, Chair
Committee on Education & Cultural Affairs

Re: LD 11274: An Act to Restore Equity in Education Funding

Dear Senator Langley, Representative Richardson, Distinguished Members of the Committee:

~~My name is Will Tuell. I~~ am a selectman in the Town of East Machias, a small coastal community located in Washington County. I am here today in support of LD 1274, Senate President Raye's bill that will reform the school funding formula in a fair and equitable way.

I am joined today by AOS #96 Superintendent Scott Porter and Principal Tony Maker of the Elm Street School in East Machias, both of whom worked with our Board of Selectmen, school board, and Senate President Raye to craft this legislation – legislation which the Senator so graciously submitted on our behalf.

If you're expecting to hear a song and dance about how poor Washington County is, and how destitute people are in Down East Maine, you're not going to hear that from me. Frankly, we have many good things going on in Washington County right now, and one of them happens to be the Elm Street School in East Machias.

Elm Street has, under the watchful leadership of Principal Maker, gone from 130 or so students to 190 over the past ten years. While many schools are contemplating closure, we are contemplating expansion.

You might also think from reading the Census results that there is a mass exodus of people away from Washington County. May I say that that is not the case in East Machias. In fact, over the same ten year period, our population has gone up 5.4% -- that's faster than Portland, Lewiston, Waterville, and Presque Isle. It also happens to be 1.2% higher than the statewide growth rate of 4.2%.

So why are we here today? Because under the EPS funding formula, our student population gains are offset by rapidly soaring property valuations. Now, our loss is relatively modest compared to some towns. Superintendent Porter will give you a chart with all kinds of data in it – he's a former math teacher, and math teachers love charts and such – but the upshot of it is that there are towns who are losing population or holding steady but who are also facing steep property valuation increases, resulting in the loss of hundreds of thousands of dollars in educational funding.

Senator Raye's bill addresses that by allowing EPS to be calculated on a three year average valuation for a community, or the past year's valuation, whichever happens to be lower.

Beyond valuation, LD 1274 acknowledges the rural nature of our state, and recognizes that not all school systems are megalopolises – particularly those in northern and eastern Maine.

I could try and dissect this bill word by word, paragraph by paragraph, but Representatives Maker, McFadden & Soctomah are all from Washington County. Each is aware of the challenges and opportunities our rural schools face, as is Senate President Raye who also happens to call Washington County home.

I guess what I'm trying to say is that education is such an important issue in Washington County that half or better of our delegation was assigned to this committee, and it would be a great shame if redress to the EPS funding formula could not be achieved this session. In closing, I urge you to support this bill and revive education in small town Maine.

Thank you for the opportunity to speak,

Will Tuell
Town of East Machias

Summary LD1274 as Amended

Bill amendment requirements applied to FY2011-12

1. Valuation three year average or most recent prior year whichever is less
 - a. Total State valuation \$3.6 billion less than currently applied for FY2012
 - b. No increase in the total cost of education – total EPS allocation
 - c. Mill rate increase from/increased required local share due to lower total state valuation
 - d. Required local share mill rate increases from 7.47 to 7.62

2. Apply 10% reduction to pupil/staff ratios for all SAU's with less than 1200 pupils and do not apply Labor Market Adjustment (LMA) to benefit costs for all SAU's
 - a. Total cost of education - EPS allocation – increases by **\$4,258,852**
 - b. Mill rate increase/ required local share for all units
 - c. Required local share mill rate increases from 7.47 to 7.50

3. The combination of #1 and #2 reflect the bill as amended for FY2011-12
 - a. Total State valuation \$3.6 billion less than currently applied for FY2012
 - b. Total cost of education - EPS allocation – increases by **\$4,258,262**
 - c. Mill rate increase/increased required local share due to lower total state valuation and increase in total cost of education
 - d. Required local share mill rate increases from 7.47 to 7.66

Bill amendment requirements applied as FY2012-13 - #3 plus economically disadvantaged weight increased from 1.15 to 1.25

4. Valuation three year average or most recent prior year, 10% reduction in pupil/staff ratios, do not apply LMA to benefit costs, and economically disadvantaged weight increased from 1.15 to 1.25
 - a. Total cost of education –EPS allocation increases **\$56,421,384**
 - b. Mill rate increase/increase in required local share for all units
 - c. Total State valuation \$3.6 billion less than currently applied for FY2012
 - d. Required local share mill rate increase from 7.47 to 8.11

Bill amendment requirements applied to FY2011-12 (w/o valuation averaging) plus an economically disadvantaged adjustment for minimum subsidy receivers

5. Apply 10% reduction to pupil/staff ratios for all SAU's with less than 1200 pupils and do not apply Labor Market Adjustment (LMA) to benefit costs for all SAU's plus minimum subsidy provisions that would provide the economically disadvantaged allocation as an additional minimum subsidy for those units that have greater than the state average percentage of free and reduced lunch students. LD598 Rep. Johnson's bill provisions
 - a. Total cost of education- EPS allocation – increases by **\$6,337,006**
 - b. Mill rate increase/ required local share for all units
 - c. Required local share mill rate increases from 7.47 to 7.52

#3

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Less or 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional index not applied to benefits		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed			Differences			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Adjusted	Adjusted	Adjusted	
		Conforming:		7.66			7.47						
		Non-Conforming:		7.69			7.50						
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	2011-12	Adjusted	Adjusted	Adjusted	
		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
		at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8	
UNIX	AOS	SAUs - UNIX Order											
002		Acton School Department	\$3,888,135.89	\$3,799,990.66	\$3,615,839.37	5.71	\$184,151.29	\$3,608,618.81	5.70	\$184,151.29	\$7,220.56	0.01	\$0.00
005	877	Alexander School Department	\$548,988.21	\$535,706.00	\$366,546.92	7.66	\$169,159.08	\$361,548.00	7.47	\$167,799.18	\$4,988.92	0.19	\$1,359.90
014		Appleton School Department	\$1,276,013.83	\$1,247,313.71	\$669,969.38	8.04	\$577,344.34	\$712,961.85	7.83	\$518,654.86	(\$42,992.47)	0.21	\$58,689.48
020		Auburn School Department	\$34,129,253.17	\$33,349,706.89	\$15,623,217.08	7.66	\$17,726,489.81	\$15,346,741.50	7.47	\$17,942,071.32	\$276,475.58	0.19	(\$215,581.51)
021		Augusta Public Schools	\$24,999,031.70	\$24,497,327.46	\$11,688,419.50	7.66	\$12,808,907.96	\$11,594,934.00	7.47	\$12,798,968.58	\$93,485.50	0.19	\$9,939.38
024	890	Bailleyville School Department	\$2,254,580.43	\$2,199,225.68	\$1,458,277.50	7.66	\$740,948.18	\$1,423,035.00	7.47	\$719,365.02	\$35,242.50	0.19	\$21,583.16
026		Bancroft School Department	\$91,071.13	\$89,219.76	\$48,354.08	7.66	\$40,865.68	\$52,290.00	7.47	\$34,542.01	(\$3,935.92)	0.19	\$6,323.67
027		Bangor School Department	\$35,532,771.02	\$34,788,763.91	\$18,300,680.92	7.66	\$16,488,082.99	\$18,196,920.00	7.47	\$16,657,164.37	\$103,760.92	0.19	(\$169,081.38)
028	891	Bar Harbor School Department	\$3,814,891.59	\$3,722,815.39	\$3,557,114.21	3.54	\$165,701.18	\$3,477,686.73	3.37	\$165,701.18	\$79,427.48	0.17	\$0.00
031		Beals School Department	\$310,978.09	\$303,933.72	\$294,624.34	7.93	\$9,309.38	\$289,150.19	7.67	\$9,309.38	\$5,474.15	0.25	(\$0.00)
032		Beddington School Department	\$33,849.03	\$33,528.75	\$32,609.68	0.80	\$919.07	\$32,182.66	0.77	\$919.07	\$427.00	0.04	\$0.00
040		Bideford School Department	\$28,494,012.88	\$27,884,777.14	\$19,243,904.50	7.66	\$8,640,872.64	\$18,778,833.00	7.47	\$9,307,769.60	\$465,071.50	0.19	(\$666,896.96)
044		Blue Hill School Department	\$2,796,450.48	\$2,729,707.09	\$2,678,109.16	3.53	\$51,597.93	\$2,636,028.37	3.37	\$51,597.93	\$42,080.79	0.16	\$0.00
049		Bowerbank School Department	\$72,650.19	\$70,927.90	\$70,145.22	1.05	\$782.68	\$69,236.75	1.03	\$769.42	\$908.47	0.02	\$13.26
052	893	Bremen School Department	\$432,102.70	\$423,460.23	\$400,093.95	3.98	\$23,366.28	\$399,300.10	3.74	\$23,366.28	\$793.85	0.24	\$0.00
053		Brewer School Department	\$15,355,263.39	\$15,045,858.95	\$5,581,643.25	7.66	\$9,464,215.70	\$5,446,750.50	7.47	\$9,622,538.72	\$134,892.75	0.19	(\$158,324.02)
054	899	Bridgewater School Department	\$674,151.96	\$658,558.19	\$222,760.50	7.66	\$435,797.69	\$237,919.50	7.47	\$404,311.81	(\$15,159.00)	0.19	\$31,485.88
057	893	Bristol School Department	\$3,108,776.93	\$3,035,905.50	\$2,921,123.50	2.43	\$114,782.00	\$2,888,775.27	2.37	\$114,782.00	\$32,348.23	0.06	\$0.00
058		Brooklin School Department	\$1,013,447.66	\$991,264.21	\$966,966.40	2.46	\$24,297.81	\$949,853.29	2.42	\$24,297.81	\$17,113.11	0.04	\$0.00
060		Brooksville School Department	\$991,323.01	\$968,540.33	\$948,833.93	1.92	\$19,706.40	\$939,908.24	1.78	\$19,706.40	\$8,925.69	0.13	\$0.00
063		Brunswick School Department	\$28,760,203.46	\$28,134,738.25	\$16,508,390.25	7.66	\$11,626,348.00	\$16,469,856.00	7.47	\$11,713,393.61	\$38,534.25	0.19	(\$87,045.61)
070	877	Calais School Department	\$5,994,937.28	\$5,884,070.93	\$1,275,578.17	7.66	\$4,608,492.76	\$1,345,347.00	7.47	\$4,458,184.78	(\$69,768.83)	0.19	\$150,307.98
075		Cape Elizabeth School Department	\$15,901,493.00	\$15,511,529.06	\$13,657,285.50	7.66	\$1,854,243.56	\$13,327,227.00	7.47	\$2,297,964.65	\$330,058.50	0.19	(\$443,721.09)
076		Caratunk School Department	\$18,871.95	\$18,574.77	\$18,430.80	0.71	\$143.97	\$18,272.74	0.67	\$141.49	\$158.06	0.04	\$2.48
079	890	Carroll Plt School Department	\$244,770.60	\$239,937.05	\$115,590.50	7.66	\$124,346.55	\$118,773.00	7.47	\$117,945.51	(\$3,182.50)	0.19	\$6,401.04
083		Castine School Department	\$743,862.61	\$726,653.31	\$709,346.18	1.86	\$17,307.13	\$700,904.00	1.73	\$17,307.13	\$8,442.18	0.13	\$0.00
085		Caswell School Department	\$455,948.11	\$445,231.60	\$135,407.82	8.27	\$309,823.78	\$136,016.93	8.07	\$290,047.89	(\$609.11)	0.20	\$19,775.89
089	877	Charlotte School Department	\$620,231.21	\$608,279.38	\$193,288.75	7.66	\$414,990.63	\$208,039.50	7.47	\$392,264.82	(\$14,750.75)	0.19	\$22,725.81
100	890	Cooper School Department	\$174,530.18	\$170,619.89	\$166,540.40	7.63	\$4,079.49	\$164,242.84	7.16	\$4,079.49	\$2,297.56	0.47	\$0.00
101		Coplin Plt School Department	\$131,294.24	\$128,181.88	\$126,110.12	4.22	\$2,071.76	\$124,175.26	3.69	\$2,071.76	\$1,934.84	0.53	\$0.00
106	891	Cranberry Isles School Department	\$172,943.94	\$169,472.25	\$160,747.43	0.81	\$8,724.82	\$169,540.68	0.80	\$8,724.82	\$1,206.75	0.01	\$0.00
107	877	Crawford School Department	\$189,769.22	\$186,385.32	\$114,952.58	7.66	\$71,432.74	\$119,520.00	7.47	\$65,013.11	(\$4,557.42)	0.19	\$6,419.63
111	896	Cutler School Department	\$733,146.56	\$716,591.51	\$597,855.50	7.66	\$118,736.01	\$583,407.00	7.47	\$105,255.30	\$14,448.50	0.19	\$13,480.71
114	893	Damariscotta School Department	\$1,061,477.17	\$1,037,954.11	\$993,787.06	6.62	\$44,167.05	\$992,164.89	6.30	\$44,167.05	\$1,622.17	0.32	\$0.00
117		Deblois School Department	\$73,023.34	\$71,523.29	\$70,865.72	1.64	\$657.57	\$68,898.18	1.49	\$629.67	\$1,967.54	0.15	\$27.90
118		Dedham School Department	\$2,236,328.74	\$2,183,537.05	\$2,009,565.08	7.66	\$173,971.97	\$2,006,068.50	7.47	\$144,879.24	\$3,496.58	0.19	\$29,092.73
121		Dennistown Plt School Department	\$9,994.46	\$9,887.90	\$9,838.19	1.20	\$49.71	\$9,796.17	1.13	\$9,796.17	\$42.02	0.06	\$0.66
122	877	Dennysville School Department	\$463,168.34	\$453,117.47	\$125,159.25	7.66	\$327,958.22	\$127,737.00	7.47	\$320,532.99	(\$2,577.75)	0.19	\$7,425.23
129	890	Drew Plt School Department	\$31,919.46	\$31,096.78	\$30,420.04	6.61	\$676.74	\$29,586.89	6.43	\$654.56	\$833.15	0.18	\$22.18
135	896	East Machias School Department	\$2,011,190.54	\$1,982,438.38	\$646,592.33	7.66	\$1,315,846.05	\$173,385.00	7.47	\$1,212,440.33	(\$66,792.67)	0.19	\$103,405.72
136		East Millinocket School Department	\$2,193,823.96	\$2,141,158.62	\$1,501,089.70	8.01	\$640,068.92	\$1,465,736.75	7.82	\$622,660.38	\$35,352.95	0.19	\$17,408.54
137		Easton School Department	\$2,032,229.01	\$1,984,861.37	\$1,186,307.22	8.02	\$798,554.15	\$1,218,049.62	7.82	\$720,854.82	(\$31,742.40)	0.20	\$77,699.33

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Less or 3 year average valuations of 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional index not applied to benefits		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
			Conforming:	7.66			7.47						
			Non-Conforming:	7.69			7.50						
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	2011-12	Adjusted	Adjusted	Adjusted	
TOTAL ALLOCATION		Total	Total	Local	Mill	State	Local	Mill	State	Local	Mill	State	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Share	Rate	Share	
		at 100%	97%	ED 281 Line 50		ED 281 Line 50	ED 281 Line 50		ED 281 Line 50	Col. 3 -	Col. 4 -	Col. 5 -	
UNIX	AOS	SAUs - UNIX Order								Col. 6	Col. 7	Col. 8	
138	877	Eastport School Department	\$1,457,422.33	\$1,432,743.46	\$977,543.50	7.66	\$455,199.96	\$984,172.50	7.47	\$418,463.13	(\$6,629.00)	0.19	\$36,736.83
140	898	Edgcomb School Department	\$2,167,905.25	\$2,123,891.19	\$1,810,152.33	7.66	\$313,738.86	\$1,791,679.50	7.47	\$320,981.18	\$18,472.83	0.19	(\$7,242.32)
151		Falmouth School Department	\$21,122,420.38	\$20,638,047.13	\$16,811,477.58	7.66	\$4,026,569.55	\$16,220,731.50	7.47	\$4,556,872.70	\$390,746.08	0.19	(\$530,303.15)
154	897	Fayette School Department	\$1,322,545.45	\$1,290,814.26	\$1,247,637.42	7.66	\$43,176.84	\$1,221,096.12	7.32	\$36,598.77	\$26,541.30	0.33	\$6,578.07
167		Georgetown School Department	\$1,230,819.05	\$1,201,317.47	\$1,156,763.73	2.21	\$44,553.74	\$1,143,073.41	2.17	\$44,553.74	\$13,690.32	0.03	\$0.00
168		Gilead School Department	\$281,433.10	\$275,124.12	\$226,632.70	7.97	\$48,491.43	\$231,722.33	7.78	\$37,531.14	(\$5,089.63)	0.20	\$10,960.29
170		Glenwood Pit School Dept.	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
171		Gorham School Department	\$28,570,684.07	\$27,961,986.49	\$11,049,609.75	7.66	\$16,912,376.74	\$10,782,571.50	7.47	\$17,357,145.07	\$267,038.25	0.19	(\$444,768.33)
174		Grand Isle School Department	\$575,845.64	\$562,609.88	\$149,179.35	8.23	\$413,430.54	\$148,180.09	8.03	\$406,210.63	\$999.26	0.20	\$7,219.91
175	890	Grand Lake Stream Pit School Dept	\$73,681.30	\$72,191.06	\$70,868.66	2.77	\$1,322.40	\$70,188.38	2.59	\$1,302.81	\$680.28	0.18	\$19.59
177		Greenbush School Department	\$2,144,708.46	\$2,097,262.41	\$473,880.25	8.33	\$1,623,382.16	\$463,143.22	8.14	\$1,589,318.69	\$10,737.03	0.19	\$34,063.47
180		Greenville School Department	\$1,916,353.68	\$1,869,442.20	\$1,789,503.41	5.38	\$79,938.79	\$1,750,338.89	5.01	\$79,938.79	\$39,164.52	0.37	\$0.00
189	894	Harmony School Department	\$1,185,523.21	\$1,157,517.37	\$382,750.00	7.66	\$774,767.37	\$406,368.00	7.47	\$718,800.91	(\$23,618.00)	0.19	\$55,966.46
197		Hermon School Department	\$8,597,278.43	\$8,399,209.94	\$3,412,942.39	8.09	\$4,986,267.56	\$3,460,170.35	7.89	\$4,835,067.67	(\$47,227.96)	0.20	\$151,199.89
199		Highland Pit School Department	\$74,045.90	\$72,016.76	\$66,485.53	7.98	\$5,531.23	\$69,720.71	7.70	\$1,051.92	(\$3,235.18)	0.27	\$4,479.31
204		Hope School Department	\$1,385,311.77	\$1,352,135.08	\$974,198.52	7.99	\$377,936.56	\$993,150.43	7.80	\$330,113.32	(\$18,951.91)	0.19	\$47,823.24
210		Isle Au Haut School Department	\$134,612.98	\$132,538.81	\$125,725.40	1.56	\$6,813.41	\$125,399.81	1.51	\$6,813.41	\$325.69	0.04	\$0.00
211		Islesboro School Department	\$846,477.25	\$827,028.44	\$794,996.13	1.27	\$32,032.31	\$792,054.67	1.19	\$32,032.31	\$2,941.46	0.09	\$0.00
215	893	Jefferson School Department	\$3,900,055.87	\$3,830,859.42	\$2,802,750.67	7.66	\$1,028,108.75	\$2,831,877.00	7.47	\$956,519.62	(\$29,126.33)	0.19	\$71,589.13
216	896	Jonesboro School Department	\$768,535.08	\$750,586.28	\$469,634.25	7.66	\$280,952.03	\$458,284.50	7.47	\$267,499.71	\$11,349.75	0.19	\$13,452.32
217		Jonesport School Department	\$941,660.43	\$916,379.98	\$895,004.16	7.99	\$21,375.82	\$864,707.44	7.72	\$11,185.32	\$30,296.72	0.27	\$10,190.51
222		Kingsbury Pit School Department	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
223		Kittery School Department	\$10,767,525.60	\$10,537,847.16	\$9,886,177.39	5.95	\$651,669.77	\$9,787,801.15	5.75	\$651,669.77	\$98,376.24	0.20	\$0.00
226		Lake View Pit. School Department	\$9,148.05	\$8,923.75	\$8,830.61	0.07	\$93.14	\$8,658.94	0.07	\$90.80	\$171.67	0.00	\$2.34
227	890	Lakeville School Department	\$66,817.96	\$65,154.84	\$63,779.31	1.02	\$1,375.53	\$63,455.16	1.00	\$1,367.07	\$324.15	0.02	\$8.46
233		Lewiston School Department	\$54,990,548.84	\$53,853,084.90	\$18,935,790.75	7.66	\$34,917,294.15	\$18,478,165.50	7.47	\$35,285,977.51	\$457,625.25	0.19	(\$368,683.36)
239		Lincoln Pit School Department	\$10,866.50	\$10,767.30	\$10,675.24	0.44	\$92.06	\$10,596.28	0.42	\$89.54	\$78.96	0.03	\$2.52
240		Lincolnton School Department	\$2,451,579.66	\$2,408,907.81	\$1,901,123.74	6.11	\$507,784.07	\$1,873,664.49	5.82	\$504,686.79	\$27,459.25	0.29	\$3,097.28
242		Lisbon School Department	\$13,032,208.46	\$12,743,844.38	\$4,733,979.58	7.66	\$8,009,864.80	\$4,702,738.50	7.47	\$8,018,976.55	\$31,241.08	0.19	(\$9,111.75)
247	891	Frenchboro School Department	\$90,929.99	\$88,852.70	\$86,895.07	7.30	\$1,757.63	\$86,514.17	6.89	\$1,747.88	\$380.90	0.41	\$9.75
249		Lowell School Department	\$348,357.65	\$341,783.30	\$328,865.97	7.56	\$12,917.33	\$321,348.61	6.96	\$12,917.33	\$7,517.36	0.60	\$0.00
253	896	Machias School Department	\$2,664,558.21	\$2,602,358.26	\$1,020,794.25	7.66	\$1,581,564.01	\$1,052,896.50	7.47	\$1,468,078.95	(\$32,102.25)	0.19	\$113,485.06
254	896	Machiasport School Department	\$895,369.32	\$875,262.73	\$838,222.50	7.66	\$37,040.23	\$836,380.02	7.32	\$19,117.20	\$1,842.48	0.33	\$17,923.03
255	890	Macwahoc Pit School Dept	\$82,059.28	\$80,746.79	\$50,778.17	7.66	\$29,968.62	\$51,543.00	7.47	\$27,823.82	(\$764.83)	0.19	\$2,144.80
256		Madawaska School Department	\$6,134,947.73	\$6,000,685.36	\$3,113,141.50	8.02	\$2,887,543.86	\$3,051,391.46	7.83	\$2,866,977.80	\$61,750.04	0.19	\$20,566.06
263	896	Marshfield School Department	\$634,944.96	\$618,552.51	\$287,572.83	7.66	\$330,979.68	\$280,872.00	7.47	\$320,649.29	\$6,700.83	0.19	\$10,330.39
270	890	Meddybemps School Department	\$128,605.08	\$125,772.52	\$121,713.74	5.61	\$4,058.78	\$119,003.45	5.12	\$4,058.78	\$2,710.29	0.49	\$0.00
271		Medway School Department	\$1,650,084.13	\$1,610,628.15	\$606,559.20	8.23	\$1,104,068.96	\$612,409.07	8.03	\$1,044,274.56	(\$5,849.87)	0.20	\$59,794.40
276		Milford School Department	\$4,299,674.21	\$4,205,486.08	\$1,472,683.34	8.12	\$2,732,802.75	\$1,476,722.03	7.93	\$2,694,029.16	(\$4,038.69)	0.20	\$38,773.59
277		Millinocket School Department	\$4,590,986.59	\$4,483,666.29	\$2,418,724.83	7.66	\$2,064,941.46	\$2,395,629.00	7.47	\$1,962,098.68	\$23,095.83	0.19	\$102,842.78
280		Monhegan Pit School Dept	\$60,623.79	\$59,587.61	\$51,762.22	0.54	\$7,825.39	\$51,721.33	0.50	\$7,825.39	\$40.89	0.04	\$0.00
291	891	Mount Desert School Department	\$1,469,402.54	\$1,437,450.03	\$1,346,095.19	1.04	\$91,354.84	\$1,309,206.56	0.99	\$91,354.84	\$36,888.63	0.04	\$0.00

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools										Current			
Proposed Lessor of 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional Index not applied to benefits										Proposed			
Amounts do not include "unbonded" debt for approved school construction projects.													
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
		Conforming:		7.66			7.47						
		Non-Conforming:		7.69			7.50						
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
		Total	Total	Local	Mill	State	Local	Mill	State	Local	Mill	State	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
UNIX	AOS	TOTAL ALLOCATION	TOTAL ALLOCATION	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8	
		at 100%	97%										
294		Nashville Plt School Department	\$45,405.30	\$44,161.26	\$43,568.16	1.90	\$593.10	\$42,348.25	1.69	\$574.22	\$1,219.91	0.22	\$18.88
297	893	Newcastle School Department	\$800,406.19	\$782,188.33	\$763,079.23	7.07	\$19,109.10	\$761,656.72	7.03	\$19,109.10	\$1,422.51	0.04	\$0.00
305		New Sweden School Department	\$667,016.57	\$651,660.94	\$270,460.16	8.14	\$381,200.78	\$277,834.68	7.94	\$365,143.18	(\$7,374.52)	0.20	\$16,057.60
307	893	Nobleboro School Department	\$2,031,728.99	\$1,983,313.52	\$1,919,523.00	5.60	\$63,790.52	\$1,909,758.92	5.52	\$63,790.52	\$9,764.08	0.08	\$0.00
310	896	Northfield School Department	\$139,032.30	\$136,175.54	\$132,237.53	3.12	\$3,938.01	\$128,842.18	2.84	\$3,938.01	\$3,395.35	0.28	\$0.00
322		Orient School Department	\$146,014.85	\$143,309.04	\$140,938.29	4.06	\$2,370.75	\$137,658.71	3.69	\$2,276.69	\$3,279.58	0.38	\$94.06
325		Orrington School Department	\$5,659,812.23	\$5,530,131.74	\$2,553,452.83	7.66	\$2,976,678.91	\$2,524,860.00	7.47	\$2,959,937.89	\$28,592.83	0.19	\$16,741.02
327		Otis School Department	\$559,078.41	\$546,182.19	\$533,897.54	3.51	\$12,284.65	\$530,520.19	3.18	\$12,284.65	\$3,377.35	0.33	\$0.00
339	877	Pembroke School Department	\$1,409,061.71	\$1,380,368.13	\$623,117.00	7.66	\$757,251.13	\$634,203.00	7.47	\$721,132.82	(\$11,086.00)	0.19	\$36,118.31
340		Penobscot School Department	\$983,020.38	\$963,007.14	\$943,284.72	5.66	\$16,722.42	\$927,159.59	5.32	\$16,722.42	\$16,125.13	0.34	\$0.00
342	877	Perry School Department	\$1,245,475.61	\$1,216,157.22	\$662,412.67	7.66	\$553,744.55	\$689,481.00	7.47	\$495,735.49	(\$27,068.33)	0.19	\$58,009.06
348		Pleasant Ridge Plt School Dept	\$110,480.54	\$108,481.14	\$104,437.69	1.37	\$4,043.45	\$103,369.76	1.07	\$4,043.45	\$1,067.93	0.30	\$0.00
353		Portland Public Schools	\$75,694,488.40	\$73,908,709.21	\$62,747,269.50	7.66	\$11,161,439.71	\$61,230,843.00	7.47	\$13,221,741.92	\$1,516,426.50	0.19	(\$2,060,302.21)
355		Long Island School Department	\$395,203.60	\$387,197.34	\$358,756.40	2.67	\$28,440.94	\$354,827.27	2.42	\$28,440.94	\$3,929.13	0.25	\$0.00
357	890	Princeton School Department	\$1,045,186.45	\$1,019,705.62	\$983,132.75	7.66	\$636,572.87	\$419,440.50	7.47	\$582,670.97	(\$36,307.75)	0.19	\$53,901.90
364	890	Reed Plt School Department	\$188,453.21	\$184,778.91	\$80,122.33	7.66	\$104,656.58	\$78,435.00	7.47	\$103,323.95	\$1,687.33	0.19	\$1,332.63
367	877	Robbinston School Department	\$810,284.66	\$790,925.66	\$378,284.58	7.66	\$412,641.08	\$422,055.00	7.47	\$353,794.45	(\$43,770.42)	0.19	\$58,846.63
371	896	Rogue Bluffs School Department	\$347,200.78	\$339,601.74	\$318,735.19	4.16	\$20,866.55	\$310,442.37	4.01	\$20,866.55	\$8,292.82	0.15	\$0.00
381		Sanford School Department	\$31,407,447.88	\$30,681,848.03	\$12,202,835.50	7.66	\$18,479,012.53	\$11,907,927.00	7.47	\$18,854,970.70	\$294,908.50	0.19	(\$375,958.17)
383		Scarborough School Department	\$32,300,835.95	\$31,549,044.63	\$27,340,725.58	7.66	\$4,208,319.05	\$27,044,761.50	7.47	\$4,722,372.92	\$295,984.08	0.19	(\$514,053.87)
388		Seboeis Plt School Department	\$9,071.62	\$9,071.62	\$8,538.99	0.98	\$532.63	\$8,920.82	0.89	\$150.80	(\$381.83)	0.09	\$381.83
389		Sedgwick School Department	\$1,313,499.61	\$1,282,459.55	\$1,256,591.17	4.94	\$25,868.38	\$1,230,313.26	4.73	\$25,868.38	\$26,277.91	0.21	\$0.00
392		Shirley School Department	\$167,118.13	\$163,936.60	\$151,791.57	5.12	\$12,145.03	\$149,047.08	4.93	\$12,145.03	\$2,744.49	0.19	\$0.00
401	893	South Bristol School Department	\$1,068,225.10	\$1,045,270.75	\$990,868.11	1.41	\$54,402.84	\$988,612.72	1.34	\$54,402.84	\$2,255.39	0.07	\$0.00
402	898	Southport School Department	\$484,689.11	\$473,064.40	\$452,011.85	0.64	\$21,052.55	\$445,387.25	0.62	\$21,052.55	\$6,624.60	0.02	\$0.00
403		South Portland School Department	\$31,587,690.28	\$30,862,777.53	\$29,203,461.56	7.58	\$1,659,315.97	\$28,952,226.00	7.47	\$2,123,288.83	\$251,235.56	0.11	(\$463,972.86)
405	891	Southwest Harbor School Department	\$1,614,072.85	\$1,581,948.87	\$1,442,974.55	3.07	\$138,974.32	\$1,430,756.19	3.04	\$138,974.32	\$12,218.36	0.03	\$0.00
420		Surry School Department	\$1,659,014.54	\$1,625,765.03	\$1,576,629.26	4.58	\$49,135.77	\$1,566,451.32	4.34	\$49,135.77	\$10,177.94	0.24	\$0.00
424		Talmadge School Department	\$104,859.12	\$102,661.00	\$41,707.29	8.10	\$60,953.72	\$43,795.48	7.89	\$57,125.09	(\$2,088.19)	0.21	\$3,827.63
426		The Forks Plt School Dept	\$32,813.80	\$31,918.10	\$31,535.75	0.75	\$382.35	\$31,152.22	0.68	\$377.07	\$383.53	0.07	\$5.28
430	891	Tremont School Department	\$1,158,014.12	\$1,132,311.10	\$1,069,877.53	3.10	\$62,433.57	\$1,038,228.44	2.87	\$62,433.57	\$31,649.09	0.23	\$0.00
431	891	Trenton School Department	\$1,987,021.49	\$1,948,165.07	\$1,791,546.03	6.34	\$156,619.04	\$1,760,667.85	6.05	\$156,619.04	\$30,878.18	0.29	\$0.00
436		Upton School Department	\$71,644.13	\$70,689.42	\$68,804.05	3.25	\$2,085.37	\$67,968.97	2.98	\$2,085.37	\$635.08	0.27	\$0.00
438		Vanceboro School Department	\$216,655.15	\$211,600.96	\$74,280.78	8.18	\$137,320.18	\$74,989.25	7.98	\$135,980.16	(\$708.47)	0.20	\$1,340.02
439	892	Vassalboro School Department	\$6,627,364.96	\$6,486,318.87	\$2,376,622.33	7.66	\$4,109,696.54	\$2,396,376.00	7.47	\$4,005,344.35	(\$19,753.67)	0.19	\$104,352.19
445		Waite School Department	\$84,758.20	\$83,397.42	\$73,855.95	7.93	\$9,538.47	\$72,738.40	7.74	\$9,607.93	\$1,120.55	0.19	(\$69.46)
456	892	Waterville Public Schools	\$18,398,294.53	\$17,986,657.00	\$6,178,733.25	7.66	\$11,807,923.75	\$6,155,653.50	7.47	\$11,781,750.00	\$23,079.75	0.19	\$26,173.75
463	896	Wesley School Department	\$87,573.85	\$85,672.11	\$84,207.24	4.67	\$1,464.87	\$83,375.63	4.46	\$1,445.28	\$831.61	0.21	\$19.59
465		Westbrook School Department	\$27,843,061.70	\$27,281,904.49	\$14,280,274.92	7.66	\$13,001,629.57	\$14,045,841.00	7.47	\$13,403,739.52	\$234,433.92	0.19	(\$402,109.95)
467		West Forks Plt School Department	\$32,027.60	\$31,521.72	\$31,267.00	1.76	\$234.72	\$31,056.78	1.67	\$231.26	\$230.22	0.09	\$3.46
469		Westmanland School Department	\$18,109.23	\$17,995.77	\$17,948.63	1.34	\$47.14	\$17,904.06	1.34	\$46.53	\$44.57	0.00	\$0.61
474	896	Whiting School Department	\$560,725.75	\$548,538.65	\$488,644.17	7.66	\$59,894.48	\$498,996.00	7.47	\$42,100.05	(\$10,351.83)	0.19	\$17,794.43

Proposed Lessor of 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional Index not applied to benefits		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools Amounts do not include "unbonded" debt for approved school construction projects.					Current Proposed			Differences			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Adjusted Local Share	Adjusted Mill Rate	Adjusted State Share	
			Conforming:	7.66			7.47						
			Non-Conforming:	7.69			7.50						
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
		Total	Total	Local	Mill	State	Local	Mill	State	Local	Mill	State	
TOTAL ALLOCATION		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
		at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8	
UNIX	ACS	SAUs - UNIX Order											
475	896	Whitneyville School Department	\$248,053.94	\$243,686.42	\$88,032.50	7.66	\$155,653.92	\$86,519.50	7.47	\$150,104.18	(\$487.00)	0.19	\$5,549.74
476		Williamtic School Department	\$133,669.05	\$131,109.83	\$122,937.82	2.11	\$8,172.01	\$121,112.57	1.95	\$8,172.01	\$1,825.25	0.16	\$0.00
481	892	Winslow Schools	\$11,910,991.18	\$11,638,026.00	\$4,227,346.17	7.66	\$7,410,679.83	\$4,290,394.50	7.47	\$7,314,174.26	(\$63,048.33)	0.19	\$96,505.57
485	897	Winthrop Public Schools	\$8,625,209.98	\$8,438,855.91	\$4,828,978.50	7.66	\$3,809,877.41	\$4,689,292.50	7.47	\$3,616,756.07	(\$60,314.00)	0.19	\$193,121.34
487		Woodland School Department	\$1,559,994.23	\$1,522,979.39	\$424,450.92	8.29	\$1,098,528.48	\$441,051.34	8.07	\$1,059,704.01	(\$16,600.42)	0.22	\$38,824.47
489		Woodville School Department	\$415,140.32	\$406,897.61	\$129,663.66	8.16	\$277,233.95	\$130,236.47	7.97	\$267,532.77	(\$572.81)	0.20	\$9,701.18
491		Yarmouth Schools	\$13,992,142.62	\$13,673,641.01	\$12,512,863.00	7.66	\$1,160,778.01	\$12,210,462.00	7.47	\$1,555,685.35	\$302,401.00	0.19	(\$394,907.34)
492		York School Department	\$18,726,478.81	\$18,285,022.27	\$17,317,283.71	4.17	\$977,738.56	\$17,412,169.51	4.14	\$977,738.56	(\$94,885.80)	0.03	\$0.00
493	877	Baring Plt School Department	\$368,891.89	\$361,345.98	\$97,473.67	7.66	\$263,872.31	\$99,351.00	7.47	\$255,934.61	(\$1,877.33)	0.19	\$7,937.70
495		Medford School Department	\$273,148.36	\$267,533.42	\$130,502.03	8.05	\$137,031.39	\$128,844.45	7.86	\$132,725.73	\$1,657.58	0.19	\$4,305.66
496		Carrabassett Valley School Department	\$620,305.19	\$604,402.41	\$593,817.41	1.03	\$10,585.00	\$586,436.84	0.97	\$10,585.00	\$7,380.57	0.06	\$0.00
497		Beaver Cove School Department	\$130,502.79	\$127,717.90	\$119,234.57	1.58	\$8,483.33	\$116,758.29	1.50	\$8,483.33	\$2,476.28	0.08	\$0.00
499		Chebeague Island School Department	\$680,819.19	\$671,115.19	\$523,880.54	2.34	\$147,234.65	\$526,602.81	2.35	\$147,234.65	(\$2,722.27)	-0.01	\$0.00
501		RSU 79/MSAD 01	\$18,726,373.37	\$18,317,382.86	\$5,317,035.42	7.66	\$13,000,347.44	\$5,533,776.00	7.47	\$12,612,591.98	(\$216,740.58)	0.19	\$387,755.46
503		RSU 03/MSAD 03	\$18,150,959.65	\$17,836,168.45	\$5,466,052.77	7.66	\$12,370,115.68	\$5,664,127.50	7.47	\$12,133,913.88	(\$198,074.73)	0.19	\$236,201.80
504		RSU 80/MSAD 04	\$6,534,141.13	\$6,383,495.44	\$2,991,903.08	8.07	\$3,391,592.36	\$3,071,034.09	7.87	\$3,200,547.44	(\$79,131.01)	0.20	\$191,044.93
506		RSU 06/MSAD 06	\$40,994,049.75	\$40,098,665.00	\$20,150,766.83	7.20	\$19,947,898.17	\$20,120,445.00	7.04	\$20,236,643.49	\$30,321.83	0.16	(\$288,745.32)
507		RSU 07/MSAD 07	\$703,407.76	\$688,683.29	\$665,379.11	1.57	\$21,304.18	\$656,491.42	1.49	\$21,304.18	\$8,887.69	0.09	\$0.00
508		RSU 08/MSAD 08	\$2,760,336.93	\$2,714,526.89	\$1,821,234.16	3.60	\$793,292.73	\$1,892,694.32	3.48	\$790,223.56	\$28,539.84	0.12	\$3,069.17
509		RSU 09/MSAD 09	\$24,936,430.59	\$24,430,253.51	\$8,886,094.97	7.39	\$15,544,158.54	\$9,172,809.13	7.22	\$15,174,499.57	(\$286,714.16)	0.17	\$369,658.97
510	895	MSAD 10	\$201,672.41	\$197,578.24	\$192,836.35	7.06	\$4,741.89	\$190,388.95	6.53	\$4,741.89	\$2,447.40	0.53	\$0.00
511		RSU 11/MSAD 11	\$19,682,817.20	\$19,226,694.56	\$6,772,761.25	7.66	\$12,453,933.31	\$6,846,628.50	7.47	\$12,288,725.16	(\$73,867.25)	0.19	\$165,208.15
512		RSU 82/MSAD 12	\$1,501,584.52	\$1,483,302.00	\$809,835.36	7.53	\$653,466.64	\$843,013.62	7.42	\$604,368.52	(\$33,178.26)	0.21	\$49,098.12
513		RSU 83/MSAD 13	\$2,057,108.14	\$2,006,901.79	\$996,340.43	8.05	\$1,010,561.36	\$1,085,574.46	7.84	\$896,128.91	(\$89,234.02)	0.21	\$114,432.45
514		RSU 84/MSAD 14	\$1,169,610.68	\$1,142,163.46	\$566,532.69	6.60	\$575,630.77	\$551,852.38	6.19	\$556,253.89	\$14,680.31	0.41	\$19,376.88
515		RSU 15/MSAD 15	\$18,672,491.38	\$18,237,658.74	\$10,883,879.00	7.66	\$7,353,779.74	\$10,620,846.00	7.47	\$7,743,579.05	\$263,033.00	0.19	(\$389,799.31)
517		RSU 17/MSAD 17	\$36,011,888.55	\$35,266,662.85	\$18,517,193.35	7.55	\$16,749,469.50	\$18,530,739.97	7.32	\$16,556,615.81	(\$13,546.62)	0.23	\$192,853.69
519	877	RSU 85/MSAD 19	\$1,177,676.15	\$1,151,964.44	\$1,095,562.67	6.63	\$56,401.77	\$1,074,199.54	6.27	\$56,401.77	\$21,363.13	0.36	\$0.00
520	899	RSU 86/MSAD 20	\$4,809,351.51	\$4,693,458.68	\$1,236,665.25	7.66	\$3,462,793.43	\$1,291,936.50	7.47	\$3,285,876.17	(\$55,271.25)	0.19	\$176,917.26
522		RSU 22/MSAD 22	\$23,794,479.30	\$23,311,081.01	\$6,978,425.58	7.66	\$16,332,655.43	\$6,986,317.50	7.47	\$16,362,845.03	(\$7,891.92)	0.19	(\$30,189.60)
523		RSU 87/MSAD 23	\$8,235,647.38	\$8,046,790.14	\$2,474,394.04	8.21	\$5,572,396.10	\$2,534,434.22	8.00	\$5,335,454.13	(\$60,040.18)	0.21	\$236,941.97
524		RSU 88/MSAD 24	\$3,642,760.03	\$3,558,827.94	\$774,791.16	8.36	\$2,784,036.79	\$782,926.17	8.15	\$2,710,743.94	(\$8,135.01)	0.21	\$73,292.85
527	895	MSAD 27	\$9,754,903.98	\$9,532,110.39	\$2,989,915.42	7.66	\$6,542,194.97	\$3,074,652.00	7.47	\$6,322,881.18	(\$84,736.58)	0.19	\$219,313.79
528		RSU 28/MSAD 28	\$7,284,562.27	\$7,118,498.68	\$6,956,865.74	4.76	\$161,632.94	\$6,873,182.60	4.69	\$161,632.94	\$83,883.14	0.07	\$0.00
529		RSU 29/MSAD 29	\$11,674,880.89	\$11,412,248.42	\$2,699,790.92	7.66	\$8,712,457.50	\$2,806,479.00	7.47	\$8,471,790.62	(\$106,688.08)	0.19	\$240,666.88
530	890	RSU 30/MSAD 30	\$2,718,458.70	\$2,662,169.88	\$749,934.83	7.66	\$1,912,235.05	\$748,494.00	7.47	\$1,873,936.81	\$1,440.83	0.19	\$38,298.24
531		RSU 31/MSAD 31	\$5,270,185.11	\$5,159,195.73	\$2,054,474.42	7.66	\$3,104,721.31	\$2,060,226.00	7.47	\$2,963,381.00	(\$5,751.58)	0.19	\$151,340.31
532		RSU 32/MSAD 32	\$4,491,353.63	\$4,427,014.15	\$1,454,009.59	8.05	\$2,973,004.57	\$1,541,929.00	7.84	\$2,824,962.57	(\$87,919.41)	0.21	\$148,042.00
533		RSU 33/MSAD 33	\$2,843,416.88	\$2,777,260.24	\$895,875.07	8.19	\$1,881,385.17	\$903,284.43	7.99	\$1,835,465.28	(\$7,409.36)	0.20	\$45,919.89
535		RSU 35/MSAD 35	\$24,090,583.23	\$23,537,115.06	\$12,299,798.83	7.66	\$11,237,316.23	\$12,035,664.00	7.47	\$11,622,842.31	\$264,134.83	0.19	(\$385,626.08)
537		RSU 37/MSAD 37	\$7,287,739.37	\$7,134,197.41	\$4,517,598.25	7.66	\$2,616,599.16	\$4,533,169.50	7.47	\$2,395,987.79	(\$15,571.25)	0.19	\$220,611.37
540		RSU 40/MSAD 40	\$19,767,750.63	\$19,360,695.20	\$10,494,205.10	7.25	\$8,866,490.10	\$10,414,016.85	7.09	\$8,946,678.35	\$80,188.25	0.16	(\$80,188.25)

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Lessor of 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional Index not applied to benefits		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed	(6)	(7)	(8)	Differences		
		(1)	(2)	(3)	(4)	(5)					Adjusted	Adjusted	Adjusted
			Conforming:	7.66							Local	Mill	State
			Non-Conforming:	7.69		2011-12					Share	Rate	Share
			EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Col. 3 -	Col. 4 -	Col. 5 -
			Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
TOTAL ALLOCATION		Allocation at 100%	Allocation at 97%	Share	Rate	Share	Share	Rate	Share	Share	Col. 6	Col. 7	Col. 8
UNIX	AOS	SAUs - UNIX Order		ED 281 Line 50		ED 281 Line 50	ED 281 Line 50		ED 281 Line 50				
541		RSU 41/MSAD 41	\$5,904,450.84	\$5,762,179.70	\$1,539,930.83	7.66	\$4,222,248.87	\$1,569,073.50	7.47	\$4,075,456.69	(\$29,142.67)	0.19	\$146,792.18
542	899	RSU 42/MSAD 42	\$2,999,774.92	\$2,925,221.74	\$808,240.42	7.66	\$2,116,981.32	\$919,930.50	7.47	\$1,925,456.70	(\$111,690.08)	0.19	\$191,524.62
544		RSU 44/MSAD 44	\$7,696,139.02	\$7,535,169.59	\$6,575,360.79	5.25	\$959,808.80	\$6,553,936.55	4.91	\$832,968.62	\$21,424.24	0.34	\$126,840.18
545		RSU 45/MSAD 45	\$3,243,745.31	\$3,167,107.64	\$747,904.77	8.36	\$2,419,202.87	\$779,089.91	8.14	\$2,296,426.58	(\$31,185.14)	0.22	\$122,776.30
546	894	MSAD 46	\$11,513,285.30	\$11,315,677.00	\$2,667,639.92	7.66	\$8,648,037.08	\$2,769,502.50	7.47	\$8,398,956.10	(\$101,862.58)	0.19	\$251,080.98
549		RSU 49/MSAD 49	\$21,801,319.62	\$21,274,622.47	\$6,147,985.67	7.66	\$15,126,688.80	\$6,293,101.50	7.47	\$14,917,576.61	(\$145,115.83)	0.18	\$209,110.19
551		RSU 51/MSAD 51	\$22,933,382.20	\$22,433,477.51	\$12,138,150.75	7.66	\$10,295,326.76	\$11,852,649.00	7.47	\$10,728,617.82	\$285,501.75	0.19	(\$433,291.06)
552		RSU 52/MSAD 52	\$20,827,460.11	\$20,371,042.46	\$7,454,694.17	7.66	\$12,916,348.29	\$7,575,700.50	7.47	\$12,760,357.43	(\$121,006.33)	0.19	\$155,990.86
553		RSU 53/MSAD 53	\$9,153,695.27	\$8,930,107.07	\$2,960,954.00	7.66	\$5,969,153.07	\$2,936,457.00	7.47	\$5,873,325.17	\$24,497.00	0.19	\$95,827.90
554		RSU 54/MSAD 54	\$29,304,679.07	\$28,693,719.87	\$12,229,755.58	7.66	\$16,463,964.29	\$12,241,838.00	7.47	\$16,523,706.51	(\$12,080.42)	0.19	(\$59,742.22)
555		RSU 55/MSAD 55	\$12,193,654.28	\$11,939,336.87	\$6,214,073.83	7.66	\$5,725,263.04	\$6,222,136.50	7.47	\$5,512,564.15	(\$6,062.67)	0.19	\$212,698.89
557		RSU 57/MSAD 57	\$33,636,117.37	\$32,859,625.19	\$19,768,649.16	7.40	\$13,090,976.03	\$19,570,988.99	7.27	\$13,376,819.67	\$197,660.17	0.13	(\$285,843.64)
558		RSU 58/MSAD 58	\$6,103,237.28	\$5,962,517.89	\$3,002,775.53	6.75	\$2,959,742.36	\$3,236,712.44	6.56	\$2,639,362.28	(\$233,936.91)	0.19	\$320,380.08
559		RSU 59/MSAD 59	\$9,316,022.85	\$9,096,602.83	\$4,494,470.66	8.06	\$4,602,132.18	\$4,588,994.60	7.86	\$4,419,995.77	(\$92,523.94)	0.20	\$182,136.41
560		RSU 60/MSAD 60	\$31,543,459.87	\$30,862,318.57	\$13,209,595.58	7.66	\$17,652,722.99	\$13,015,354.50	7.47	\$17,997,260.77	\$194,241.08	0.19	(\$344,537.78)
561		RSU 61/MSAD 61	\$19,406,614.43	\$19,008,041.07	\$18,173,907.97	6.35	\$834,133.10	\$18,073,480.53	6.19	\$834,133.10	\$100,427.44	0.16	\$0.00
563		RSU 63/MSAD 63	\$8,641,698.54	\$8,440,772.48	\$3,922,906.25	8.06	\$4,517,866.23	\$3,963,591.12	7.87	\$4,405,657.57	(\$40,784.87)	0.20	\$112,208.66
564		RSU 64/MSAD 64	\$10,078,834.21	\$9,848,068.24	\$3,282,974.33	7.66	\$6,565,093.91	\$3,357,765.00	7.47	\$6,384,593.92	(\$17,906.67)	0.19	\$180,499.99
565		RSU 65/MSAD 65	\$70,177.32	\$68,629.06	\$64,828.31	1.65	\$3,800.75	\$64,801.53	1.65	\$3,800.75	\$26.78	0.00	\$0.00
568		RSU 68/MSAD 68	\$9,547,543.85	\$9,334,877.95	\$3,789,352.58	7.66	\$5,545,525.37	\$3,960,220.50	7.47	\$5,259,725.06	(\$170,867.92)	0.19	\$285,800.31
570		RSU 70/MSAD 70	\$5,037,280.84	\$4,931,444.16	\$1,512,358.62	5.64	\$3,419,085.54	\$1,807,355.18	4.43	\$3,192,716.35	(\$94,996.56)	1.22	\$226,369.19
572		RSU 72/MSAD 72	\$12,198,935.10	\$11,923,126.91	\$8,648,806.52	5.47	\$3,274,320.39	\$8,836,026.89	5.30	\$3,142,055.16	\$12,779.63	0.17	\$132,265.23
574		RSU 74/MSAD 74	\$8,225,370.61	\$8,050,617.88	\$3,443,761.53	7.64	\$4,606,856.36	\$3,515,814.56	7.42	\$4,440,000.70	(\$72,053.03)	0.21	\$166,855.66
575		RSU 75/MSAD 75	\$30,212,190.92	\$29,602,544.02	\$15,821,943.16	4.70	\$13,780,600.86	\$15,992,360.30	4.68	\$13,656,750.34	(\$170,417.14)	0.03	\$123,850.52
576	891	MSAD 76	\$571,221.44	\$559,253.00	\$532,810.60	3.55	\$26,442.40	\$524,268.33	3.28	\$26,442.40	\$8,542.27	0.26	\$0.00
791		Indian Island	\$1,162,376.61	\$1,134,061.84	\$65,067.50	7.66	\$1,068,994.34	\$65,362.50	7.47	\$1,067,821.94	(\$295.00)	0.19	\$1,172.40
792		Indian Township	\$2,034,175.03	\$1,983,551.27	\$21,306.42	7.66	\$1,962,244.85	\$22,036.50	7.47	\$1,937,589.97	(\$730.08)	0.19	\$24,654.88
793		Pleasant Point	\$1,642,390.87	\$1,600,722.74	\$12,630.75	7.66	\$1,588,091.99	\$13,072.50	7.47	\$1,560,798.33	(\$441.75)	0.19	\$27,293.66
801		RSU 01 - LKRSU	\$22,363,401.81	\$21,877,781.89	\$15,599,048.34	6.40	\$6,278,733.55	\$15,392,531.28	6.24	\$6,533,341.34	\$216,517.05	0.16	(\$254,507.78)
802		RSU 02	\$21,198,397.15	\$20,712,992.74	\$9,481,100.25	7.66	\$11,231,892.49	\$9,670,662.00	7.47	\$10,984,078.01	(\$189,561.75)	0.19	\$247,814.48
804		RSU 04	\$15,983,408.61	\$15,646,331.77	\$5,321,373.25	7.66	\$10,324,958.52	\$5,447,124.00	7.47	\$10,173,418.58	(\$125,750.75)	0.19	\$151,539.94
806		RSU 05	\$19,462,820.62	\$19,033,249.04	\$14,215,460.03	6.84	\$4,817,789.01	\$14,237,692.84	6.79	\$4,919,878.18	(\$22,232.82)	0.05	(\$102,089.16)
810		RSU 10	\$29,582,942.97	\$28,983,722.76	\$11,056,759.83	7.54	\$17,926,962.93	\$11,151,654.77	7.34	\$17,659,254.06	(\$94,894.95)	0.20	\$267,708.88
812		RSU 12	\$21,441,773.16	\$21,001,019.62	\$10,433,407.13	7.00	\$10,567,612.49	\$10,548,374.07	6.81	\$10,417,372.16	(\$114,966.94)	0.18	\$150,240.33
813		RSU 13	\$21,387,663.30	\$20,904,107.55	\$17,317,258.79	6.00	\$3,586,848.76	\$17,305,879.79	5.84	\$3,598,227.76	\$11,379.00	0.16	(\$11,379.00)
814		RSU 14	\$35,510,253.55	\$34,743,174.88	\$21,222,183.11	7.28	\$13,520,991.77	\$21,144,624.74	7.19	\$13,823,640.27	\$77,558.37	0.10	(\$302,648.50)
816		RSU 16	\$16,870,683.72	\$16,498,066.31	\$8,015,678.08	7.66	\$8,482,388.23	\$8,121,384.00	7.47	\$8,347,425.18	(\$105,705.92)	0.19	\$134,963.05
818		RSU 18	\$30,551,587.90	\$29,840,688.34	\$15,297,831.55	7.16	\$14,542,856.79	\$15,339,862.40	6.98	\$14,414,987.11	(\$42,030.85)	0.18	\$127,869.68
819		RSU 19	\$21,780,574.27	\$21,294,342.30	\$7,438,363.50	7.66	\$13,855,978.80	\$7,506,229.50	7.47	\$13,668,709.97	(\$67,866.00)	0.18	\$187,268.83
820		RSU 20	\$27,344,052.25	\$26,774,858.19	\$16,146,269.86	7.22	\$10,628,598.33	\$16,283,975.17	7.02	\$10,513,522.20	(\$137,705.32)	0.20	\$115,078.14
821		RSU 21	\$29,817,758.99	\$29,174,403.88	\$25,566,442.12	5.59	\$3,607,961.76	\$25,175,577.68	5.40	\$4,207,277.72	\$390,864.43	0.19	(\$599,315.95)
823		RSU 23	\$37,085,213.03	\$36,184,194.23	\$24,957,321.55	6.44	\$11,226,872.68	\$24,599,563.27	6.35	\$11,879,321.46	\$357,758.28	0.10	(\$652,448.78)

#4

PRELIMINARY
Updated 5/5/2011
Internal Working Document

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools										Current											
Proposed Lessor of 3 year average valuations or 2010 valuations										Proposed											
SAUs under 1200 attending student 10% less on matrix ratios except teachers										(6)	(7)	(8)									
Amounts do not include "unbonded" debt for approved school construction projects.										(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
										Conforming:	8.11				7.47					Differences	
										Non-Conforming:	8.14			2011-12	7.50			2011-12	Adjusted	Adjusted	Adjusted
										EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
										Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
										Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
UNIX	AOS	SAUs - UNIX Order	at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8								
002		Acton School Department	\$4,020,545.90	\$3,928,428.37	\$3,744,277.08	5.91	\$184,151.29	\$3,608,618.81	5.70	\$184,151.29	\$135,658.27	0.21	\$0.00								
005	877	Alexander School Department	\$567,800.81	\$553,954.22	\$388,094.42	8.11	\$165,859.80	\$361,548.00	7.47	\$167,799.18	\$26,546.42	0.64	(\$1,939.38)								
014		Appleton School Department	\$1,312,909.22	\$1,283,102.24	\$708,880.55	8.51	\$574,221.70	\$712,961.85	7.83	\$518,654.86	(\$4,081.30)	0.67	\$55,566.84								
020		Auburn School Department	\$35,280,047.71	\$34,465,977.59	\$16,541,629.58	8.11	\$17,924,348.01	\$15,346,741.50	7.47	\$17,942,071.32	\$1,194,888.08	0.64	(\$17,723.31)								
021		Augusta Public Schools	\$25,859,761.85	\$25,332,235.70	\$12,375,524.50	8.11	\$12,956,711.20	\$11,594,934.00	7.47	\$12,798,968.58	\$780,590.50	0.64	\$157,742.62								
024	890	Baileysville School Department	\$2,336,119.89	\$2,278,318.95	\$1,544,002.50	8.11	\$734,316.45	\$1,423,035.00	7.47	\$719,366.02	\$120,967.50	0.64	\$14,951.43								
026		Bancroft School Department	\$96,117.63	\$94,114.86	\$51,196.58	8.11	\$42,918.28	\$52,290.00	7.47	\$34,542.01	(\$1,093.42)	0.64	\$8,376.27								
027		Bangor School Department	\$36,908,974.98	\$36,026,681.75	\$19,376,488.42	8.11	\$16,650,193.33	\$18,196,920.00	7.47	\$16,657,164.37	\$1,179,568.42	0.64	(\$6,971.04)								
028	891	Bar Harbor School Department	\$3,856,273.99	\$3,762,956.32	\$3,597,255.14	3.58	\$165,701.18	\$3,477,686.73	3.37	\$165,701.18	\$119,568.41	0.21	\$0.00								
031		Beals School Department	\$325,274.92	\$317,801.64	\$308,492.26	8.30	\$9,309.38	\$289,150.19	7.67	\$9,309.38	\$19,342.07	0.63	\$0.00								
032		Beddington School Department	\$34,725.78	\$34,379.19	\$33,460.12	0.82	\$919.07	\$32,182.68	0.77	\$919.07	\$1,277.44	0.06	\$0.00								
040		Biddeford School Department	\$29,437,443.63	\$28,799,904.96	\$20,375,159.50	8.11	\$8,424,745.46	\$18,778,833.00	7.47	\$9,307,769.60	\$1,596,326.50	0.64	(\$883,024.14)								
044		Blue Hill School Department	\$2,871,759.46	\$2,802,756.80	\$2,751,158.87	3.62	\$51,597.93	\$2,636,028.37	3.37	\$51,597.93	\$115,130.50	0.25	\$0.00								
049		Bowerbank School Department	\$74,370.07	\$72,596.18	\$71,813.50	1.08	\$782.68	\$69,236.75	1.03	\$769.42	\$2,576.75	0.05	\$13.26								
052	893	Bremen School Department	\$442,054.22	\$433,113.21	\$409,746.93	4.08	\$23,366.28	\$399,300.10	3.74	\$23,366.28	\$10,446.83	0.34	(\$0.00)								
053		Brewer School Department	\$15,694,210.87	\$15,374,638.00	\$5,909,760.75	8.11	\$9,464,877.25	\$5,446,750.50	7.47	\$9,622,539.72	\$463,010.25	0.64	(\$157,662.47)								
054	899	Bridgewater School Department	\$699,583.75	\$683,227.03	\$235,855.50	8.11	\$447,371.53	\$237,919.50	7.47	\$404,311.81	(\$2,064.00)	0.64	\$43,059.72								
057	893	Bristol School Department	\$3,202,769.23	\$3,127,078.03	\$3,012,296.03	2.51	\$114,782.00	\$2,888,775.27	2.37	\$114,782.00	\$123,520.76	0.13	\$0.00								
058		Brooklin School Department	\$1,039,971.12	\$1,016,991.97	\$992,694.16	2.53	\$24,297.81	\$949,853.29	2.42	\$24,297.81	\$42,840.87	0.11	\$0.00								
060		Brooksville School Department	\$1,021,037.72	\$997,363.60	\$977,657.20	1.97	\$19,706.40	\$939,908.24	1.78	\$19,706.40	\$37,748.96	0.19	\$0.00								
063		Brunswick School Department	\$29,304,951.38	\$28,663,143.73	\$17,478,837.75	8.11	\$11,184,305.98	\$16,469,856.00	7.47	\$11,713,393.61	\$1,008,981.75	0.64	(\$529,087.63)								
070	877	Calais School Department	\$6,196,293.88	\$6,079,386.83	\$1,350,563.17	8.11	\$4,728,823.66	\$1,345,347.00	7.47	\$4,458,184.78	\$5,216.17	0.64	\$270,638.88								
075		Cape Elizabeth School Department	\$15,953,205.93	\$15,561,690.61	\$14,460,130.50	8.11	\$1,101,560.11	\$13,327,227.00	7.47	\$2,257,964.65	\$1,132,903.50	0.64	(\$1,196,404.54)								
076		Caratunk School Department	\$18,871.95	\$18,574.77	\$18,430.80	0.71	\$143.97	\$18,272.74	0.67	\$141.49	\$158.06	0.04	\$2.48								
079	890	Carroll Plt School Department	\$254,385.92	\$249,263.91	\$122,385.50	8.11	\$126,878.41	\$118,773.00	7.47	\$117,945.51	\$3,612.50	0.64	\$8,932.90								
083		Castine School Department	\$751,482.10	\$734,044.22	\$716,737.09	1.87	\$17,307.13	\$700,904.00	1.73	\$17,307.13	\$15,833.09	0.15	\$0.00								
085		Caswell School Department	\$479,759.57	\$468,328.71	\$143,408.44	8.76	\$324,920.27	\$136,016.93	8.07	\$290,047.89	\$7,391.51	0.69	\$34,872.38								
089	877	Charlotte School Department	\$641,339.73	\$628,754.65	\$204,651.25	8.11	\$424,103.40	\$208,039.50	7.47	\$392,264.82	(\$3,388.25)	0.64	\$31,836.58								
100	890	Cooper School Department	\$182,035.26	\$177,899.82	\$173,820.33	7.96	\$4,079.49	\$164,242.84	7.16	\$4,079.49	\$9,577.49	0.80	\$0.00								
101		Coplin Plt School Department	\$133,685.18	\$130,501.09	\$128,429.33	4.30	\$2,071.76	\$124,175.28	3.69	\$2,071.76	\$4,254.05	0.61	\$0.00								
106	891	Cranberry Isles School Department	\$172,943.94	\$169,472.25	\$160,747.43	0.81	\$8,724.82	\$159,540.68	0.80	\$8,724.82	\$1,206.75	0.01	\$0.00								
107	877	Crawford School Department	\$196,683.63	\$193,092.30	\$121,710.08	8.11	\$71,382.22	\$119,520.00	7.47	\$65,013.11	\$2,190.08	0.64	\$6,369.11								
111	896	Cutler School Department	\$757,836.61	\$740,540.85	\$633,000.50	8.11	\$107,540.35	\$583,407.00	7.47	\$105,255.30	\$49,593.50	0.64	\$2,285.05								
114	893	Damariscotta School Department	\$1,088,416.35	\$1,064,085.12	\$1,019,918.07	6.79	\$44,167.05	\$992,164.89	6.30	\$44,167.05	\$27,753.18	0.49	\$0.00								
117		Deblois School Department	\$75,535.30	\$73,959.90	\$73,302.33	1.70	\$657.57	\$68,898.18	1.49	\$629.67	\$4,404.15	0.21	\$27.90								
118		Dedham School Department	\$2,272,461.34	\$2,218,585.67	\$2,125,970.06	8.10	\$92,615.61	\$2,006,068.50	7.47	\$144,879.24	\$119,901.56	0.63	(\$52,263.63)								
121		Dennistown Plt School Department	\$9,994.46	\$9,887.90	\$9,838.19	1.20	\$49.71	\$9,796.17	1.13	\$9,796.17	\$42.02	0.06	\$0.66								
122	877	Dennysville School Department	\$478,195.09	\$467,693.41	\$132,516.75	8.11	\$335,176.66	\$127,737.00	7.47	\$320,632.99	\$4,779.75	0.64	\$14,643.67								
129	890	Drew Plt School Department	\$34,175.26	\$33,284.91	\$32,808.17	7.09	\$676.74	\$29,586.89	6.43	\$654.56	\$3,021.28	0.66	\$22.18								
135	896	East Machias School Department	\$2,095,989.19	\$2,044,693.07	\$684,602.33	8.11	\$1,360,090.74	\$713,385.00	7.47	\$1,212,440.33	(\$28,782.67)	0.64	\$147,650.41								
136		East Millinocket School Department	\$2,295,539.46	\$2,239,822.66	\$1,589,025.73	8.48	\$650,796.93	\$1,465,736.75	7.82	\$622,660.38	\$123,288.98	0.66	\$28,136.55								
137		Easton School Department	\$2,105,616.18	\$2,056,046.93	\$1,255,490.54	8.48	\$800,556.39	\$1,218,049.62	7.82	\$720,854.82	\$37,440.92	0.67	\$79,701.57								

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Lessor of 3 year average valuations of 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
		Conforming:		8.11		7.47				Differences			
		Non-Conforming:		8.14		7.50				Adjusted			
		EPS		Adjusted		Adjusted		Adjusted		Local			
		Total		Local		Mill		State		Share			
		Allocation at		Share		Rate		Share		Rate			
UNIX	AOS	SAUs - UNIX Order at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 3 -	Col. 4 -	Col. 5 -	
										Col. 6	Col. 7	Col. 8	
138	877	Eastport School Department	\$1,499,035.57	\$1,473,108.30	\$1,035,008.50	8.11	\$438,099.80	\$984,172.50	7.47	\$418,463.13	\$50,836.00	0.64	\$19,636.67
140	898	Edgecomb School Department	\$2,226,327.60	\$2,180,566.87	\$1,889,897.17	7.99	\$290,663.70	\$1,791,679.50	7.47	\$320,981.18	\$98,217.67	0.52	(\$30,317.48)
151		Falmouth School Department	\$21,200,701.04	\$20,713,979.37	\$17,587,985.08	8.11	\$3,125,994.29	\$16,220,731.50	7.47	\$4,556,872.70	\$1,367,253.58	0.64	(\$1,430,878.41)
154	897	Fayette School Department	\$1,361,728.80	\$1,328,822.11	\$1,292,223.34	7.93	\$36,598.77	\$1,221,096.12	7.32	\$36,598.77	\$71,127.22	0.61	\$0.00
167		Georgetown School Department	\$1,260,905.07	\$1,230,500.91	\$1,185,947.17	2.26	\$44,553.74	\$1,143,073.41	2.17	\$44,553.74	\$42,873.76	0.09	\$0.00
168		Gilead School Department	\$293,039.80	\$286,382.62	\$239,896.15	8.44	\$46,486.48	\$231,722.33	7.78	\$37,531.14	\$8,173.82	0.66	\$8,955.34
170		Glenwood Pit School Dept.	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
171		Gorham School Department	\$28,943,833.51	\$28,323,941.55	\$11,699,162.25	8.11	\$16,624,779.30	\$10,782,571.50	7.47	\$17,357,145.07	\$916,590.75	0.64	(\$732,365.77)
174		Grand Isle School Department	\$593,208.29	\$579,451.65	\$157,787.04	8.70	\$421,664.62	\$148,180.09	8.03	\$406,210.63	\$9,606.95	0.67	\$15,453.99
175	890	Grand Lake Stream Pit School Dept	\$75,110.44	\$73,577.33	\$72,254.93	2.82	\$1,322.40	\$70,188.38	2.59	\$1,302.81	\$2,066.55	0.24	\$19.59
177		Greenbush School Department	\$2,235,484.06	\$2,185,314.74	\$501,639.98	8.82	\$1,683,674.76	\$463,143.22	8.14	\$1,589,318.69	\$38,496.76	0.68	\$94,356.07
180		Greenville School Department	\$1,986,418.37	\$1,937,404.95	\$1,857,466.16	5.59	\$79,938.79	\$1,750,338.89	5.01	\$79,938.79	\$107,127.27	0.58	\$0.00
189	894	Harmony School Department	\$1,237,046.90	\$1,207,495.35	\$405,250.00	8.11	\$802,245.35	\$406,368.00	7.47	\$718,800.91	(\$1,118.00)	0.64	\$83,444.44
197		Hermon School Department	\$8,736,612.28	\$8,534,363.77	\$3,608,922.87	8.55	\$4,925,440.91	\$3,460,170.35	7.89	\$4,835,067.67	\$148,752.52	0.66	\$90,373.24
199		Highland Pit School Department	\$78,246.40	\$76,091.25	\$70,384.65	8.45	\$5,706.60	\$69,720.71	7.70	\$1,051.92	\$663.94	0.74	\$4,654.88
204		Hope School Department	\$1,416,680.73	\$1,382,562.97	\$1,030,681.73	8.46	\$351,881.24	\$993,150.43	7.80	\$330,113.32	\$37,531.30	0.66	\$21,767.92
210		Isle Au Haut School Department	\$134,612.98	\$132,538.81	\$125,725.40	1.56	\$6,813.41	\$125,399.81	1.51	\$6,813.41	\$325.59	0.04	\$0.00
211		Islesboro School Department	\$870,026.43	\$849,871.14	\$817,838.83	1.31	\$32,032.31	\$792,054.67	1.19	\$32,032.31	\$25,784.16	0.12	\$0.00
215	893	Jefferson School Department	\$4,000,315.47	\$3,928,111.23	\$2,967,510.67	8.11	\$960,600.56	\$2,831,877.00	7.47	\$956,519.62	\$135,833.67	0.64	\$4,080.94
216	896	Jonesboro School Department	\$804,484.22	\$785,456.95	\$497,241.75	8.11	\$288,215.20	\$458,284.50	7.47	\$267,499.71	\$38,957.25	0.64	\$20,715.49
217		Jonesport School Department	\$990,271.99	\$963,533.19	\$944,791.72	8.44	\$18,741.47	\$864,707.44	7.72	\$11,185.32	\$80,084.28	0.71	\$7,556.16
222		Kingsbury Pit School Department	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
223		Kittery School Department	\$10,932,731.60	\$10,698,096.98	\$10,046,427.21	6.05	\$651,669.77	\$9,787,801.15	5.75	\$651,669.77	\$258,626.06	0.30	\$0.00
226		Lake View Pit. School Department	\$9,768.95	\$9,526.03	\$9,432.89	0.08	\$93.14	\$8,658.94	0.07	\$90.80	\$773.95	0.01	\$2.34
227	890	Lakeville School Department	\$71,403.06	\$69,602.39	\$68,226.86	1.09	\$1,375.53	\$63,455.16	1.00	\$1,367.07	\$4,771.70	0.09	\$8.46
233		Lewiston School Department	\$56,954,696.96	\$55,758,308.58	\$20,048,933.25	8.11	\$35,709,375.33	\$18,478,165.50	7.47	\$35,285,977.51	\$1,570,767.75	0.64	\$423,397.82
239		Lincoln Pit School Department	\$10,866.50	\$10,767.30	\$10,675.24	0.44	\$92.06	\$10,596.28	0.42	\$89.54	\$78.96	0.03	\$2.52
240		Lincolnton School Department	\$2,497,001.42	\$2,452,966.92	\$1,945,182.85	6.25	\$507,784.07	\$1,873,664.49	5.82	\$504,686.79	\$71,518.36	0.43	\$3,097.28
242		Lisbon School Department	\$13,441,051.24	\$13,140,421.88	\$5,012,267.08	8.11	\$8,128,154.80	\$4,702,738.50	7.47	\$8,018,976.55	\$309,528.58	0.64	\$109,178.25
247	891	Frenchboro School Department	\$92,553.12	\$90,227.14	\$88,469.51	7.43	\$1,757.63	\$86,514.17	6.89	\$1,747.88	\$1,955.34	0.54	\$9.75
249		Lowell School Department	\$355,547.23	\$348,757.19	\$335,539.86	7.72	\$12,917.33	\$321,348.61	6.96	\$12,917.33	\$14,491.25	0.76	\$0.00
253	896	Machias School Department	\$2,791,588.62	\$2,725,577.75	\$1,080,801.75	8.11	\$1,644,776.00	\$1,052,896.50	7.47	\$1,468,078.95	\$27,905.25	0.64	\$176,697.05
254	896	Machiasport School Department	\$939,613.32	\$918,179.41	\$887,497.50	8.11	\$30,681.91	\$836,380.02	7.32	\$19,117.20	\$51,117.48	0.78	\$11,564.71
255	890	Macwahoc Pit School Dept	\$84,576.63	\$83,188.62	\$83,763.17	8.11	\$29,425.45	\$51,543.00	7.47	\$27,823.82	\$2,220.17	0.64	\$1,601.63
256		Madawaska School Department	\$6,291,675.07	\$6,152,710.88	\$3,293,816.86	8.49	\$2,858,894.02	\$3,051,391.46	7.83	\$2,866,977.80	\$242,425.40	0.65	(\$8,083.78)
263	896	Marshfield School Department	\$655,410.83	\$638,404.40	\$304,477.83	8.11	\$333,926.57	\$280,872.00	7.47	\$320,649.29	\$23,605.83	0.64	\$13,277.28
270	890	Meddybemps School Department	\$132,947.12	\$129,887.30	\$125,828.52	5.79	\$4,058.78	\$119,003.45	5.12	\$4,058.78	\$6,825.07	0.68	\$0.00
271		Medway School Department	\$1,710,876.70	\$1,669,596.94	\$535,959.53	8.71	\$1,133,637.42	\$512,409.07	8.03	\$1,044,274.56	\$23,550.46	0.68	\$89,362.88
276		Milford School Department	\$4,466,068.89	\$4,366,888.92	\$1,558,706.79	8.60	\$2,808,182.14	\$1,476,722.03	7.93	\$2,694,029.16	\$81,984.76	0.67	\$114,152.98
277		Millinocket School Department	\$4,782,384.85	\$4,669,322.60	\$2,560,909.83	8.11	\$2,108,412.77	\$2,395,629.00	7.47	\$1,962,098.68	\$165,280.83	0.64	\$146,314.09
280		Monhegan Pit School Dept	\$60,623.79	\$59,587.61	\$51,762.22	0.54	\$7,825.39	\$51,721.33	0.50	\$7,825.39	\$40.89	0.04	\$0.00
291	891	Mount Desert School Department	\$1,485,067.28	\$1,452,644.83	\$1,361,289.99	1.05	\$91,354.84	\$1,309,208.56	0.99	\$91,354.84	\$52,083.43	0.05	\$0.00

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Less or of 3 year average valuations or 2010 valuations		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
SAUs under 1200 attending student		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
10% less on matrix ratios except teachers		Conforming:	Non-Conforming:	8.11			7.47			Adjusted	Adjusted	Adjusted	
Disadvantaged increase from 15 to 25		8.14			2011-12		7.50		2011-12	Adjusted	Adjusted	Adjusted	
Regional index not applied to benefits		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State	
TOTAL ALLOCATION		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
UNIX	AOS	SAUs - UNIX Order	at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8	
294		Nashville Pit School Department	\$45,405.30	\$44,161.26	\$43,568.16	1.90	\$593.10	\$42,348.25	1.69	\$574.22	\$1,219.91	0.22	\$18.88
297	893	Newcastle School Department	\$821,317.83	\$802,472.62	\$783,363.52	7.26	\$19,109.10	\$761,656.72	7.03	\$19,109.10	\$21,706.80	0.23	\$0.00
305		New Sweden School Department	\$696,464.48	\$680,225.41	\$286,303.93	8.62	\$393,921.48	\$277,834.68	7.94	\$365,143.18	\$8,469.25	0.68	\$28,778.30
307	893	Nobleboro School Department	\$2,106,719.63	\$2,056,054.44	\$1,992,263.92	5.81	\$63,790.52	\$1,909,758.92	5.52	\$63,790.52	\$82,505.00	0.29	\$0.00
310	896	Northfield School Department	\$142,848.35	\$139,877.11	\$135,939.10	3.21	\$3,938.01	\$128,842.18	2.84	\$3,938.01	\$7,096.92	0.36	\$0.00
322		Orient School Department	\$150,403.23	\$147,565.77	\$145,195.02	4.18	\$2,370.75	\$137,658.71	3.69	\$2,276.69	\$7,536.31	0.50	\$94.06
325		Orrington School Department	\$5,772,564.83	\$5,639,501.76	\$2,703,557.83	8.11	\$2,935,943.93	\$2,524,860.00	7.47	\$2,959,937.89	\$178,697.83	0.64	(\$23,993.96)
327		Otis School Department	\$571,049.79	\$557,794.43	\$545,609.78	3.59	\$12,284.65	\$530,620.19	3.18	\$12,284.65	\$14,985.59	0.41	\$0.00
339	877	Pembroke School Department	\$1,464,411.14	\$1,434,057.08	\$659,747.00	8.11	\$774,310.08	\$634,203.00	7.47	\$721,132.82	\$25,544.00	0.64	\$53,177.26
340		Penobscot School Department	\$1,009,386.16	\$985,581.95	\$968,859.53	5.81	\$16,722.42	\$927,159.59	5.32	\$16,722.42	\$41,699.94	0.50	\$0.00
342	877	Perry School Department	\$1,288,084.02	\$1,257,487.38	\$701,352.67	8.11	\$556,134.71	\$689,481.00	7.47	\$495,735.49	\$11,871.67	0.64	\$60,399.22
348		Pleasant Ridge Pit School Dept	\$113,815.41	\$111,715.96	\$107,672.51	1.41	\$4,043.45	\$103,369.76	1.07	\$4,043.45	\$4,302.75	0.34	\$0.00
353		Portland Public Schools	\$78,181,882.37	\$76,321,481.36	\$66,435,874.50	8.11	\$9,885,606.86	\$61,230,843.00	7.47	\$13,221,741.92	\$5,205,031.50	0.64	(\$3,336,135.06)
355		Long Island School Department	\$402,290.82	\$394,071.95	\$365,631.01	2.72	\$28,440.94	\$354,827.27	2.42	\$28,440.94	\$10,803.74	0.30	\$0.00
357	890	Princeton School Department	\$1,089,697.75	\$1,062,881.58	\$405,655.25	8.11	\$657,226.33	\$419,440.50	7.47	\$582,670.97	(\$13,785.25)	0.64	\$74,555.36
364	890	Reed Pit School Department	\$196,162.70	\$192,257.12	\$84,832.33	8.11	\$107,424.79	\$78,435.00	7.47	\$103,323.95	\$6,397.33	0.64	\$4,100.84
367	877	Robbinston School Department	\$840,695.24	\$820,423.92	\$400,522.08	8.11	\$419,901.84	\$422,055.00	7.47	\$353,794.45	(\$21,532.92)	0.64	\$66,107.39
371	896	Roque Bluffs School Department	\$359,990.53	\$352,007.80	\$331,141.25	4.32	\$20,866.55	\$310,442.37	4.01	\$20,866.55	\$20,698.88	0.31	\$0.00
381		Sanford School Department	\$32,648,130.24	\$31,885,309.92	\$12,920,180.50	8.11	\$18,965,129.42	\$11,907,927.00	7.47	\$18,854,970.70	\$1,012,253.50	0.64	\$110,158.72
383		Scarborough School Department	\$32,660,848.49	\$31,898,256.79	\$28,947,953.08	8.11	\$2,950,303.71	\$27,044,761.50	7.47	\$4,722,372.92	\$1,903,191.58	0.64	(\$1,772,069.21)
388		Seboeis Pit School Department	\$9,071.62	\$9,071.62	\$8,538.99	0.98	\$532.63	\$8,920.82	0.89	\$150.80	(\$381.33)	0.09	\$381.83
389		Sedgwick School Department	\$1,366,880.26	\$1,334,238.78	\$1,308,370.40	5.14	\$25,868.38	\$1,230,313.26	4.73	\$25,868.38	\$78,057.14	0.41	\$0.00
392		Shirley School Department	\$173,864.54	\$170,480.62	\$158,335.59	5.34	\$12,145.03	\$149,047.08	4.93	\$12,145.03	\$9,288.51	0.41	\$0.00
401	893	South Bristol School Department	\$1,096,798.27	\$1,072,986.73	\$1,018,584.09	1.45	\$54,402.64	\$988,612.72	1.34	\$54,402.64	\$29,971.37	0.11	\$0.00
402	898	Southport School Department	\$492,938.15	\$481,065.97	\$460,013.42	0.65	\$21,052.55	\$445,387.25	0.62	\$21,052.55	\$14,626.17	0.03	\$0.00
403		South Portland School Department	\$32,329,738.51	\$31,582,564.32	\$29,923,248.35	7.76	\$1,659,315.97	\$28,952,226.00	7.47	\$2,123,288.83	\$971,022.35	0.29	(\$463,972.86)
405	891	Southwest Harbor School Department	\$1,649,498.79	\$1,616,312.04	\$1,477,337.72	3.15	\$138,974.32	\$1,430,756.19	3.04	\$138,974.32	\$46,581.53	0.11	\$0.00
420		Surry School Department	\$1,693,282.24	\$1,659,004.69	\$1,609,868.92	4.68	\$49,135.77	\$1,566,451.32	4.34	\$49,135.77	\$43,417.60	0.34	\$0.00
424		Talmadge School Department	\$110,907.57	\$108,527.99	\$44,185.59	8.58	\$64,342.41	\$43,795.46	7.89	\$57,126.09	\$390.11	0.69	\$7,216.32
426		The Forks Pit School Dept	\$34,533.83	\$33,586.53	\$33,204.18	0.79	\$382.35	\$31,152.22	0.68	\$377.07	\$2,051.96	0.11	\$5.28
430	891	Tremont School Department	\$1,194,625.04	\$1,167,823.69	\$1,105,390.12	3.20	\$62,433.57	\$1,038,228.44	2.87	\$62,433.57	\$67,161.68	0.34	\$0.00
431	891	Trenton School Department	\$2,044,432.95	\$2,003,854.19	\$1,847,235.15	6.54	\$156,619.04	\$1,760,667.85	6.05	\$156,619.04	\$86,567.30	0.49	\$0.00
436		Upton School Department	\$73,074.99	\$72,077.35	\$69,991.98	3.31	\$2,085.37	\$67,968.97	2.98	\$2,085.37	\$2,023.01	0.34	\$0.00
438		Vanceboro School Department	\$226,011.15	\$220,676.28	\$78,624.43	8.66	\$142,051.85	\$74,989.25	7.98	\$135,980.16	\$3,635.18	0.68	\$6,071.69
439	892	Vassalboro School Department	\$6,791,334.66	\$6,645,369.47	\$2,516,332.33	8.11	\$4,129,037.14	\$2,396,376.00	7.47	\$4,005,344.35	\$119,956.33	0.64	\$123,692.79
445		Waite School Department	\$84,758.20	\$83,397.42	\$78,135.30	8.39	\$5,262.12	\$72,738.40	7.74	\$9,607.93	\$5,396.90	0.65	(\$4,345.81)
456	892	Waterville Public Schools	\$19,122,082.66	\$18,688,731.49	\$6,541,950.75	8.11	\$12,146,780.74	\$6,155,653.50	7.47	\$11,781,750.00	\$386,297.25	0.64	\$365,030.74
463	896	Wesley School Department	\$91,887.13	\$89,855.99	\$88,391.12	4.90	\$1,464.87	\$83,375.63	4.46	\$1,445.28	\$5,015.49	0.44	\$19.59
465		Westbrook School Department	\$28,699,373.22	\$28,112,526.66	\$15,119,742.42	8.11	\$12,992,784.24	\$14,045,841.00	7.47	\$13,403,739.52	\$1,073,901.42	0.64	(\$410,955.28)
467		West Forks Pit School Department	\$32,027.60	\$31,521.72	\$31,287.00	1.76	\$234.72	\$31,056.78	1.67	\$231.26	\$230.22	0.09	\$3.46
469		Westmanland School Department	\$18,423.48	\$18,300.59	\$18,253.45	1.36	\$47.14	\$17,904.06	1.34	\$46.53	\$349.39	0.03	\$0.61
474	896	Whiting School Department	\$585,771.13	\$572,832.66	\$517,369.17	8.11	\$55,463.49	\$498,996.00	7.47	\$42,100.05	\$18,373.17	0.64	\$13,363.44

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
Proposed: Less or 3 year average valuations or 2010 valuations													
SAUs under 1200 attending student		Conforming:					7.47						
10% less on matrix ratios except teachers		Non-Conforming:					7.50						
Ready weight increased from 25 to 25.5		2011-12					2011-12			Adjusted			
Regional Index not applied to benefits		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State	
TOTAL ALLOCATION		Total	Total	Share	Mill	State	Local	Mill	State	Share	Rate	Share	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
		at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 8	Col. 7	Col. 8	
475	896	Whitneyville School Department	\$258,634.85	\$253,949.91	\$93,207.50	8.11	\$160,742.41	\$88,519.50	7.47	\$150,104.18	\$4,688.00	0.64	\$10,638.23
476		Willimantic School Department	\$139,544.63	\$136,809.14	\$128,637.13	2.20	\$8,172.01	\$121,112.57	1.95	\$8,172.01	\$7,524.56	0.25	\$0.00
481	892	Winslow Schools	\$12,243,264.57	\$11,960,331.19	\$4,475,851.17	8.11	\$7,484,480.02	\$4,290,394.50	7.47	\$7,314,174.26	\$185,456.67	0.64	\$170,305.76
485	897	Winthrop Public Schools	\$8,835,307.70	\$8,642,650.69	\$4,901,093.50	8.11	\$3,741,557.19	\$4,689,292.50	7.47	\$3,616,756.07	\$211,801.00	0.64	\$124,801.12
487		Woodland School Department	\$1,606,957.15	\$1,568,533.42	\$448,860.80	8.76	\$1,119,672.63	\$441,051.34	8.07	\$1,059,704.01	\$7,809.46	0.69	\$59,968.62
489		Woodville School Department	\$430,393.90	\$421,693.58	\$137,250.59	8.64	\$284,442.99	\$130,236.47	7.97	\$267,532.77	\$7,014.12	0.68	\$16,910.22
491		Yarmouth Schools	\$14,095,052.42	\$13,773,463.52	\$13,139,096.94	8.04	\$634,366.58	\$12,210,462.00	7.47	\$1,555,685.35	\$928,634.94	0.57	(\$921,318.77)
492		York School Department	\$18,921,788.36	\$18,484,472.54	\$17,506,733.98	4.22	\$977,738.56	\$17,412,169.51	4.14	\$977,738.56	\$94,564.47	0.08	\$0.00
493	877	Baring Pit School Department	\$379,114.84	\$371,262.24	\$103,203.67	8.11	\$268,058.57	\$99,351.00	7.47	\$255,934.61	\$3,852.67	0.64	\$12,123.96
495		Medford School Department	\$282,503.10	\$276,607.52	\$138,119.88	8.52	\$138,487.64	\$128,844.45	7.86	\$132,725.73	\$9,275.43	0.66	\$5,761.91
496		Carrabasset Valley School Department	\$634,069.45	\$617,753.75	\$607,168.75	1.06	\$10,585.00	\$586,436.84	0.97	\$10,585.00	\$20,731.91	0.09	\$0.00
497		Beaver Cove School Department	\$133,341.86	\$130,471.80	\$121,988.47	1.61	\$8,483.33	\$116,758.29	1.50	\$8,483.33	\$5,230.18	0.12	\$0.00
499		Chebeague Island School Department	\$686,079.76	\$676,217.94	\$528,983.29	2.36	\$147,234.65	\$526,602.81	2.35	\$147,234.65	\$2,380.48	0.01	\$0.00
501		RSU 79/MSAD 01	\$19,323,848.33	\$18,896,933.58	\$5,629,597.92	8.11	\$13,267,335.66	\$5,533,776.00	7.47	\$12,612,591.98	\$95,821.92	0.64	\$654,743.68
503		RSU 03/MSAD 03	\$18,801,972.63	\$18,467,651.04	\$5,787,375.27	8.11	\$12,680,275.77	\$5,664,127.50	7.47	\$12,133,913.88	\$123,247.77	0.64	\$546,361.89
504		RSU 80/MSAD 04	\$8,806,036.57	\$6,647,234.02	\$3,166,849.07	8.55	\$3,480,384.95	\$3,071,034.09	7.87	\$3,200,547.44	\$95,814.98	0.67	\$279,837.52
506		RSU 06/MSAD 06	\$42,148,239.25	\$41,218,228.81	\$21,335,331.83	7.63	\$19,882,896.98	\$20,120,445.00	7.04	\$20,236,643.49	\$1,214,886.83	0.59	(\$353,746.51)
507		RSU 07/MSAD 07	\$703,407.76	\$686,683.29	\$665,379.11	1.57	\$21,304.18	\$656,491.42	1.49	\$21,304.18	\$8,887.69	0.09	\$0.00
508		RSU 08/MSAD 08	\$2,819,505.04	\$2,771,919.96	\$1,978,627.23	3.71	\$793,292.73	\$1,892,694.32	3.48	\$790,223.56	\$85,932.91	0.23	\$3,069.17
509		RSU 09/MSAD 09	\$25,764,634.42	\$25,233,611.23	\$9,399,795.97	7.81	\$15,833,815.26	\$9,172,809.13	7.22	\$15,174,499.57	\$226,986.84	0.60	\$659,315.69
510	895	MSAD 10	\$209,427.55	\$205,100.72	\$200,358.83	7.34	\$4,741.89	\$190,388.95	6.53	\$4,741.89	\$9,969.88	0.81	\$0.00
511		RSU 11/MSAD 11	\$20,332,005.44	\$19,856,407.16	\$7,170,898.75	8.11	\$12,685,508.41	\$6,846,628.50	7.47	\$12,288,725.16	\$324,270.25	0.64	\$396,783.25
512		RSU 82/MSAD 12	\$1,556,563.99	\$1,516,632.08	\$852,691.72	8.03	\$663,940.36	\$843,013.62	7.42	\$604,368.52	\$9,678.10	0.62	\$59,571.84
513		RSU 83/MSAD 13	\$2,159,802.45	\$2,106,515.27	\$1,054,798.46	8.52	\$1,051,716.81	\$1,085,574.46	7.84	\$896,128.91	(\$30,775.99)	0.68	\$155,587.90
514		RSU 84/MSAD 14	\$1,228,596.97	\$1,199,380.16	\$598,315.79	6.97	\$601,064.37	\$551,852.38	6.19	\$556,253.89	\$46,463.41	0.78	\$44,810.48
515		RSU 15/MSAD 15	\$19,104,497.67	\$18,656,704.84	\$11,523,689.00	8.11	\$7,133,015.84	\$10,620,846.00	7.47	\$7,743,579.05	\$902,843.00	0.64	(\$610,563.21)
517		RSU 17/MSAD 17	\$37,426,124.17	\$36,638,665.40	\$19,532,668.51	7.96	\$17,105,996.89	\$18,530,739.97	7.32	\$16,556,615.81	\$1,001,928.54	0.65	\$549,381.08
519	877	RSU 85/MSAD 19	\$1,231,286.36	\$1,203,966.34	\$1,147,564.57	6.94	\$56,401.77	\$1,074,199.54	6.27	\$56,401.77	\$73,365.03	0.67	\$0.00
520	899	RSU 86/MSAD 20	\$4,999,672.06	\$4,884,069.62	\$1,309,362.75	8.11	\$3,574,706.87	\$1,291,936.50	7.47	\$3,285,876.17	\$17,426.25	0.64	\$288,830.70
522		RSU 22/MSAD 22	\$24,183,845.22	\$23,688,765.95	\$7,388,653.08	8.11	\$16,300,112.87	\$6,986,317.50	7.47	\$16,362,845.03	\$402,335.58	0.64	(\$62,732.16)
523		RSU 87/MSAD 23	\$8,499,964.75	\$8,303,177.99	\$2,617,565.36	8.68	\$5,685,612.63	\$2,534,434.22	8.00	\$5,335,454.13	\$83,131.14	0.68	\$350,158.50
524		RSU 88/MSAD 24	\$3,778,869.98	\$3,690,854.60	\$819,748.27	8.84	\$2,871,106.34	\$782,926.17	8.15	\$2,710,743.94	\$36,822.10	0.69	\$160,362.40
527	895	MSAD 27	\$10,058,433.52	\$9,826,534.05	\$3,165,677.92	8.11	\$6,660,856.13	\$3,074,652.00	7.47	\$6,322,881.18	\$91,025.92	0.63	\$337,974.95
528		RSU 28/MSAD 28	\$7,414,610.75	\$7,244,645.70	\$7,083,012.76	4.85	\$161,632.94	\$6,873,182.60	4.69	\$161,632.94	\$209,830.16	0.15	\$0.00
529		RSU 29/MSAD 29	\$12,119,125.47	\$11,843,165.66	\$2,858,498.42	8.11	\$8,984,667.24	\$2,806,479.00	7.47	\$8,471,790.62	\$52,019.42	0.64	\$512,876.62
530	890	RSU 30/MSAD 30	\$2,834,587.44	\$2,774,814.76	\$794,019.83	8.11	\$1,980,794.93	\$748,494.00	7.47	\$1,873,936.81	\$45,525.83	0.63	\$106,858.12
531		RSU 31/MSAD 31	\$5,473,248.32	\$5,356,167.04	\$2,175,246.92	8.11	\$3,180,920.12	\$2,060,226.00	7.47	\$2,953,381.00	\$115,020.92	0.64	\$227,539.12
532		RSU 32/MSAD 32	\$4,584,085.47	\$4,516,964.04	\$1,538,616.41	8.51	\$2,978,347.64	\$1,541,929.00	7.84	\$2,824,962.57	(\$3,312.59)	0.67	\$153,385.07
533		RSU 33/MSAD 33	\$2,931,030.78	\$2,862,245.72	\$947,649.44	8.66	\$1,914,596.28	\$903,284.43	7.99	\$1,835,465.28	\$44,365.01	0.67	\$79,131.00
535		RSU 35/MSAD 35	\$24,411,400.97	\$23,848,308.27	\$13,022,843.83	8.11	\$10,825,464.44	\$12,035,664.00	7.47	\$11,622,842.31	\$987,179.83	0.64	(\$797,377.87)
537		RSU 37/MSAD 37	\$7,589,907.11	\$7,427,300.12	\$4,783,165.75	8.11	\$2,644,134.37	\$4,533,169.50	7.47	\$2,395,987.79	\$249,996.25	0.64	\$248,146.58
540		RSU 40/MSAD 40	\$20,478,112.20	\$20,049,745.92	\$11,077,293.12	7.66	\$8,972,452.80	\$10,414,016.85	7.09	\$8,946,678.35	\$663,276.27	0.57	\$25,774.45

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools								Current		
Proposed lessor of 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers		Amounts do not include "unbonded" debt for approved school construction projects.								Proposed		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences		
			Conforming:	8.11			7.47					
			Non-Conforming:	8.14		2011-12	7.50		2011-12	Adjusted	Adjusted	Adjusted
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State
		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share
Regional Index not applied to benefits		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -
UNIX AOS SAUs - UNIX Order		at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8
541	RSU 41/MSAD 41	\$6,109,520.16	\$5,961,096.94	\$1,630,455.83	8.11	\$4,330,641.11	\$1,569,073.50	7.47	\$4,075,456.69	\$61,382.33	0.63	\$255,184.42
542	899 RSU 42/MSAD 42	\$3,097,745.50	\$3,020,253.21	\$855,752.92	8.11	\$2,164,500.29	\$919,930.50	7.47	\$1,925,456.70	(\$64,177.58)	0.64	\$239,043.59
544	RSU 44/MSAD 44	\$7,914,592.06	\$7,747,069.04	\$6,884,711.97	5.49	\$862,357.07	\$6,553,936.55	4.91	\$832,968.62	\$330,775.42	0.58	\$29,388.45
545	RSU 45/MSAD 45	\$3,361,150.79	\$3,280,990.95	\$791,171.77	8.84	\$2,489,819.18	\$779,089.91	8.14	\$2,296,426.58	\$12,081.86	0.71	\$193,392.61
546	894 MSAD 46	\$11,878,394.80	\$11,669,833.21	\$2,824,457.42	8.11	\$8,845,375.79	\$2,769,502.50	7.47	\$8,396,956.10	\$54,954.92	0.64	\$448,419.69
549	RSU 49/MSAD 49	\$22,683,956.88	\$22,130,830.61	\$6,509,395.67	8.11	\$15,621,434.94	\$6,293,101.50	7.47	\$14,917,576.61	\$216,294.17	0.64	\$703,858.33
551	RSU 51/MSAD 51	\$23,042,055.92	\$22,538,891.02	\$12,851,693.25	8.11	\$9,687,197.77	\$11,852,649.00	7.47	\$10,728,617.82	\$999,044.25	0.64	(\$1,041,420.05)
552	RSU 52/MSAD 52	\$21,347,354.37	\$20,875,339.89	\$7,892,919.17	8.11	\$12,982,420.72	\$7,575,700.50	7.47	\$12,760,357.43	\$317,218.67	0.64	\$222,063.29
553	RSU 53/MSAD 53	\$9,521,692.38	\$9,287,064.27	\$3,135,014.00	8.11	\$6,152,050.27	\$2,936,457.00	7.47	\$5,873,325.17	\$198,557.00	0.63	\$278,725.10
554	RSU 54/MSAD 54	\$30,380,464.88	\$29,737,038.10	\$12,948,683.08	8.11	\$16,788,355.02	\$12,241,836.00	7.47	\$16,523,706.51	\$706,847.08	0.64	\$264,648.51
555	RSU 55/MSAD 55	\$12,613,159.29	\$12,346,256.73	\$6,579,368.83	8.11	\$5,766,887.90	\$6,222,136.50	7.47	\$5,512,564.15	\$357,232.33	0.63	\$254,323.75
557	RSU 57/MSAD 57	\$34,591,224.01	\$33,786,078.63	\$20,764,691.77	7.78	\$13,021,386.86	\$19,570,988.99	7.27	\$13,376,819.67	\$1,193,702.78	0.51	(\$355,432.81)
558	RSU 58/MSAD 58	\$6,354,674.21	\$6,206,411.71	\$3,166,610.39	7.12	\$3,039,801.32	\$3,236,712.44	6.56	\$2,639,362.28	(\$70,102.05)	0.56	\$400,439.04
559	RSU 59/MSAD 59	\$9,705,935.50	\$9,474,818.10	\$4,757,176.93	8.53	\$4,717,641.18	\$4,586,994.60	7.86	\$4,419,995.77	\$170,182.33	0.67	\$297,645.41
560	RSU 60/MSAD 60	\$32,145,150.53	\$31,445,958.51	\$13,986,123.08	8.11	\$17,459,835.43	\$13,015,354.50	7.47	\$17,997,260.77	\$970,768.58	0.64	(\$537,425.34)
561	RSU 61/MSAD 61	\$20,028,893.97	\$19,611,652.23	\$18,777,519.13	6.56	\$834,133.10	\$18,073,480.53	6.19	\$834,133.10	\$704,038.60	0.37	(\$0.00)
563	RSU 63/MSAD 63	\$8,837,921.14	\$8,631,108.40	\$4,149,519.07	8.53	\$4,481,589.33	\$3,963,691.12	7.87	\$4,405,667.57	\$185,827.95	0.66	\$75,931.76
564	RSU 64/MSAD 64	\$10,453,642.51	\$10,211,632.29	\$3,475,964.33	8.11	\$6,735,667.96	\$3,357,765.00	7.47	\$6,384,593.92	\$118,199.33	0.64	\$351,074.04
565	RSU 65/MSAD 65	\$74,364.99	\$72,691.10	\$68,890.35	1.76	\$3,800.75	\$4,801.53	1.65	\$3,800.75	\$4,088.82	0.11	\$0.00
568	RSU 68/MSAD 68	\$9,886,898.62	\$9,684,052.07	\$4,012,110.08	8.11	\$5,651,941.99	\$3,960,220.50	7.47	\$5,259,725.06	\$51,889.58	0.64	\$392,216.93
570	RSU 70/MSAD 70	\$5,236,888.21	\$5,125,063.31	\$1,594,966.31	5.95	\$3,530,097.00	\$1,607,355.18	4.43	\$3,192,716.35	(\$12,388.87)	1.52	\$337,380.65
572	RSU 72/MSAD 72	\$12,602,931.85	\$12,315,003.75	\$9,050,706.46	5.72	\$3,264,297.29	\$8,636,026.89	5.30	\$3,142,055.16	\$414,679.57	0.42	\$122,242.13
574	RSU 74/MSAD 74	\$8,551,991.23	\$8,367,439.88	\$3,619,573.53	8.03	\$4,747,866.36	\$3,515,814.56	7.42	\$4,440,000.70	\$103,758.97	0.60	\$307,865.66
575	RSU 75/MSAD 75	\$30,842,093.99	\$30,213,549.99	\$16,544,832.75	4.92	\$13,668,717.24	\$15,992,360.30	4.68	\$13,656,750.34	\$552,472.45	0.24	\$11,966.90
576	891 MSAD 76	\$587,578.94	\$575,119.78	\$548,677.38	3.66	\$26,442.40	\$524,268.33	3.28	\$26,442.40	\$24,409.05	0.38	\$0.00
791	Indian Island	\$1,230,461.19	\$1,200,103.88	\$68,882.50	8.11	\$1,131,211.38	\$65,362.50	7.47	\$1,067,821.94	\$3,530.00	0.64	\$63,389.44
792	Indian Township	\$2,129,996.22	\$2,076,497.82	\$22,558.92	8.11	\$2,053,938.90	\$22,036.50	7.47	\$1,937,589.97	\$522.42	0.64	\$116,348.93
793	Pleasant Point	\$1,726,158.60	\$1,681,977.44	\$13,373.25	8.11	\$1,668,604.19	\$13,072.50	7.47	\$1,560,798.33	\$300.75	0.64	\$107,805.86
801	RSU 01 - LKRSU	\$22,972,812.67	\$22,468,910.42	\$16,381,141.43	6.71	\$6,107,768.99	\$15,382,531.28	6.24	\$6,533,341.34	\$978,610.15	0.48	(\$425,572.35)
802	RSU 02	\$21,759,653.81	\$21,257,411.70	\$10,038,447.75	8.11	\$11,218,963.95	\$9,670,662.00	7.47	\$10,984,078.01	\$367,785.75	0.64	\$234,885.94
804	RSU 04	\$16,495,366.65	\$16,142,931.07	\$5,634,190.75	8.11	\$10,508,740.32	\$5,447,124.00	7.47	\$10,173,418.58	\$187,066.75	0.64	\$335,321.74
805	RSU 05	\$19,753,663.17	\$19,315,366.31	\$14,625,163.31	7.04	\$4,690,203.00	\$14,237,692.84	6.79	\$4,919,878.18	\$387,470.47	0.25	(\$229,675.18)
810	RSU 10	\$30,496,809.90	\$29,870,173.68	\$11,894,522.99	7.98	\$18,175,650.69	\$11,151,654.77	7.34	\$17,659,254.06	\$542,868.22	0.64	\$516,396.63
812	RSU 12	\$22,035,879.46	\$21,577,302.73	\$11,024,873.91	7.39	\$10,552,428.82	\$10,548,374.07	6.81	\$10,417,372.16	\$476,499.84	0.58	\$135,056.66
813	RSU 13	\$22,191,141.81	\$21,683,481.71	\$18,190,660.52	6.30	\$3,492,821.19	\$17,305,879.79	5.84	\$3,598,227.76	\$884,780.73	0.46	(\$105,406.57)
814	RSU 14	\$36,217,181.44	\$35,428,894.93	\$22,209,524.98	7.62	\$13,219,369.95	\$21,144,624.74	7.18	\$13,823,640.27	\$1,064,900.24	0.44	(\$604,270.32)
816	RSU 16	\$17,310,773.92	\$16,924,953.80	\$8,486,880.58	8.11	\$8,438,073.22	\$8,121,384.00	7.47	\$8,347,425.18	\$365,496.58	0.64	\$90,648.04
818	RSU 18	\$31,349,848.38	\$30,615,001.00	\$16,154,279.36	7.56	\$14,460,721.64	\$15,339,862.40	6.98	\$14,414,987.11	\$814,416.96	0.59	\$45,734.53
819	RSU 19	\$22,646,618.87	\$22,134,405.56	\$7,875,628.50	8.11	\$14,258,777.06	\$7,506,229.50	7.47	\$13,668,709.97	\$369,399.00	0.64	\$590,667.09
820	RSU 20	\$28,268,248.12	\$27,671,338.19	\$17,045,260.76	7.62	\$10,626,077.43	\$16,283,975.17	7.02	\$10,513,522.20	\$761,285.58	0.60	\$112,555.24
821	RSU 21	\$30,182,191.50	\$29,527,903.41	\$26,145,199.18	5.72	\$3,382,704.23	\$25,175,577.68	5.40	\$4,207,277.72	\$969,621.49	0.32	(\$824,573.48)
823	RSU 23	\$36,162,385.83	\$37,229,051.84	\$26,225,225.75	6.77	\$11,003,826.09	\$24,599,563.27	6.35	\$11,879,321.46	\$1,625,662.47	0.42	(\$875,495.36)

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools										Current		
Proposed Lesson of 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers										Proposed		
Amounts do not include "unbonded" debt for approved school construction projects.												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences		
		Conforming:		8.11			7.47					
		Non-Conforming:		8.14		2011-12	7.50		2011-12	Adjusted	Adjusted	Adjusted
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State
		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -
UNIX	AOS	SAUs - UNIX Order		ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8
824	RSU 24	\$30,878,548.48	\$30,288,921.83	\$21,364,637.06	6.98	\$8,924,284.77	\$20,577,184.64	6.41	\$8,663,109.10	\$787,452.42	0.57	\$261,175.67
825	RSU 25	\$12,167,390.14	\$11,899,696.96	\$7,983,154.83	8.11	\$3,916,542.13	\$7,675,051.50	7.47	\$3,660,112.20	\$308,103.33	0.63	\$256,429.93
826	RSU 26	\$14,874,923.83	\$14,538,206.08	\$7,489,020.00	8.11	\$7,049,186.08	\$6,919,834.50	7.47	\$7,359,404.36	\$569,185.50	0.63	(\$310,218.28)
834	RSU 34	\$12,958,878.56	\$12,669,397.67	\$5,094,262.67	8.11	\$7,575,135.00	\$4,923,850.50	7.47	\$7,502,899.83	\$170,412.17	0.64	\$72,235.17
838	RSU 38	\$12,084,514.05	\$11,798,412.00	\$8,101,255.95	7.82	\$3,697,156.05	\$7,626,074.11	7.25	\$3,857,156.33	\$475,181.85	0.57	(\$160,000.29)
839	RSU 39	\$15,870,907.92	\$15,511,867.69	\$3,288,333.58	8.11	\$12,223,534.11	\$3,175,870.50	7.47	\$11,716,857.16	\$112,463.08	0.64	\$506,676.95
850	RSU 50	\$7,815,278.55	\$7,641,512.11	\$2,526,076.75	7.71	\$5,115,435.36	\$2,386,778.86	7.08	\$4,744,948.59	\$139,297.89	0.64	\$370,486.77
867	RSU 67	\$10,008,636.50	\$9,783,924.83	\$3,148,927.58	8.11	\$6,634,997.25	\$3,088,471.50	7.47	\$6,118,476.61	\$60,456.08	0.64	\$516,520.64
873	RSU 73	\$16,185,874.44	\$15,798,489.09	\$10,002,617.09	8.11	\$5,795,872.00	\$9,532,824.06	7.47	\$5,591,862.55	\$469,793.03	0.64	\$204,009.45
878	RSU 78	\$2,134,975.76	\$2,086,225.76	\$2,012,018.83	1.90	\$74,206.93	\$1,913,086.66	1.72	\$74,206.93	\$98,932.17	0.18	\$0.00
903	898 Boothbay-Boothbay Hbr CSD	\$6,100,882.94	\$5,960,242.07	\$5,663,645.13	2.92	\$296,596.94	\$5,432,746.03	2.75	\$296,596.94	\$230,899.10	0.18	\$0.00
907	891 Mt Desert CSD	\$4,011,875.16	\$3,912,486.78	\$3,762,684.81	2.39	\$149,801.97	\$3,629,184.64	2.21	\$149,801.97	\$133,500.17	0.18	\$0.00
908	Airline CSD	\$640,070.37	\$625,940.05	\$480,895.91	6.29	\$145,044.14	\$462,067.16	5.20	\$124,199.28	\$18,828.75	1.09	\$20,844.86
912	890 East Range CSD	\$416,977.50	\$408,419.86	\$154,400.25	8.11	\$254,019.61	\$144,171.00	7.47	\$244,904.26	\$10,229.25	0.63	\$9,115.35
913	Deer Isle-Stonington CSD	\$4,321,598.46	\$4,239,201.67	\$3,870,035.97	4.27	\$369,165.70	\$3,713,319.41	4.10	\$369,165.70	\$156,716.56	0.17	\$0.00
914	893 Great Salt Bay CSD	\$3,571,454.10	\$3,489,963.08	\$3,325,914.11	5.88	\$164,048.97	\$3,198,147.79	5.64	\$164,048.97	\$127,766.32	0.25	\$0.00
917	Moosabec CSD	\$831,908.76	\$809,454.87	\$521,812.36	8.47	\$287,642.51	\$481,316.19	7.81	\$270,133.18	\$40,496.17	0.66	\$17,509.33
918	Wells-Ogunquit CSD	\$14,618,783.86	\$14,277,985.78	\$13,614,262.66	3.22	\$663,723.12	\$13,484,589.58	3.16	\$663,723.12	\$129,673.08	0.06	\$0.00
919	Five Town CSD	\$9,226,535.43	\$9,064,798.67	\$7,888,090.76	7.44	\$1,176,707.91	\$7,654,291.65	6.99	\$1,166,504.52	\$233,799.10	0.45	\$10,203.40
		\$1,959,893,456.30	\$1,916,426,805.70	\$1,097,913,313.23		\$818,513,492.47	\$1,041,491,928.78		\$818,488,987.31	\$56,421,384.45		\$24,505.16

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools											Current			Proposed			Differences				
Plus additional \$19 million in State dollars SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional Index not applied to benefits LD 598 Economically Disadvantage Adjustment											Amounts do not include "unbonded" debt for approved school construction projects.										
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)										
		Conforming:		Non-Conforming:		2011-12		2011-12		2011-12		Adjusted		Adjusted		Adjusted					
		EPS		EPS		Adjusted		State		State		Local		Mill		Share					
TOTAL ALLOCATION		Total	Total	Local	Mill	State	Economically	Share	Share	Share	Share	Share	Rate	Rate	Rate	Rate	Rate				
Allocation		Allocation at	Allocation at	Share	Rate	Share	Disadvantage	w/ DisAdv Adj	Share	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate				
at 100%		97%		ED 281 Line 50		ED 281 Line 50		Col. 5 plus Col. 6	ED 281 Line 50		ED 281 Line 50		Col. 8	Col. 9	Col. 10						
UNIX	AOS	SAUs - UNIX Order																			
154	897	Fayette School Department	\$1,322,545.45	\$1,290,814.26	\$1,224,979.20	7.34	\$65,835.06	\$0.00	\$65,835.06	\$1,221,098.12	7.32	\$36,598.77	\$3,883.08	0.02	\$29,236.29						
167		Georgetown School Department	\$1,230,819.05	\$1,201,317.47	\$1,156,763.73	2.20	\$44,553.74	\$0.00	\$44,553.74	\$1,143,073.41	2.17	\$44,553.74	\$13,690.32	0.03	\$0.00						
168		Gilead School Department	\$281,433.10	\$275,124.12	\$227,892.43	7.65	\$47,231.70	\$0.00	\$47,231.70	\$231,722.33	7.78	\$37,531.14	(\$3,829.90)	-0.13	\$9,700.56						
170		Glenwood Pit School Dept.	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00						
171		Gorham School Department	\$28,570,684.07	\$27,961,986.49	\$10,600,666.80	7.34	\$17,361,289.69	\$0.00	\$17,361,289.69	\$10,782,571.50	7.47	\$17,357,145.07	(\$181,874.70)	-0.13	\$4,144.62						
174		Grand Isle School Department	\$575,845.64	\$562,609.88	\$145,808.90	7.90	\$416,800.99	\$0.00	\$416,800.99	\$148,180.09	8.03	\$406,210.63	(\$2,371.19)	-0.13	\$10,590.36						
175	890	Grand Lake Stream Pit School Dept	\$73,881.30	\$72,191.06	\$70,868.66	2.61	\$1,322.40	\$0.00	\$1,322.40	\$70,188.38	2.59	\$1,302.81	\$680.28	0.02	\$19.59						
177		Greenbush School Department	\$2,144,708.46	\$2,097,262.41	\$455,830.43	8.01	\$1,641,431.98	\$0.00	\$1,641,431.98	\$463,143.22	8.14	\$1,589,318.69	(\$7,312.79)	-0.13	\$52,113.29						
180		Greenville School Department	\$1,916,353.68	\$1,869,442.20	\$1,789,503.41	5.12	\$79,938.79	\$93,053.66	\$172,992.45	\$1,750,338.89	5.01	\$79,938.79	\$39,164.52	0.11	\$93,053.66						
189	894	Harmony School Department	\$1,185,523.21	\$1,157,517.37	\$399,513.60	7.34	\$758,003.77	\$0.00	\$758,003.77	\$406,368.00	7.47	\$718,800.91	(\$6,854.40)	-0.13	\$39,202.96						
197		Hermon School Department	\$8,597,278.43	\$8,399,209.94	\$3,403,801.46	7.76	\$4,995,408.47	\$0.00	\$4,995,408.47	\$3,460,170.35	7.89	\$4,835,067.67	(\$56,366.87)	-0.13	\$160,340.80						
199		Highland Pit School Department	\$74,045.90	\$72,016.76	\$69,232.42	7.65	\$2,784.34	\$0.00	\$2,784.34	\$69,720.71	7.70	\$1,051.92	(\$488.29)	-0.05	\$1,732.42						
204		Hope School Department	\$1,385,311.77	\$1,352,135.08	\$976,784.24	7.67	\$375,350.84	\$0.00	\$375,350.84	\$993,150.43	7.80	\$330,113.32	(\$16,366.19)	-0.13	\$45,237.52						
210		Isle Au Haut School Department	\$134,612.98	\$132,538.81	\$125,725.40	1.52	\$6,813.41	\$0.00	\$6,813.41	\$125,399.81	1.51	\$6,813.41	\$325.59	0.00	\$0.00						
211		Islesboro School Department	\$846,477.25	\$827,028.44	\$794,996.13	1.19	\$32,032.31	\$0.00	\$32,032.31	\$792,054.67	1.19	\$32,032.31	\$2,941.46	0.00	\$0.00						
215	893	Jefferson School Department	\$3,900,055.87	\$3,830,859.42	\$2,784,110.40	7.34	\$1,046,749.02	\$0.00	\$1,046,749.02	\$2,831,877.00	7.47	\$956,519.62	(\$47,766.80)	-0.13	\$90,229.40						
216	896	Jonesboro School Department	\$768,535.08	\$750,586.28	\$450,554.40	7.34	\$300,031.88	\$0.00	\$300,031.88	\$458,284.50	7.47	\$267,499.71	(\$7,730.10)	-0.13	\$32,532.17						
217		Jonesport School Department	\$941,660.43	\$916,379.98	\$859,583.14	7.68	\$56,796.84	\$0.00	\$56,796.84	\$864,707.44	7.72	\$11,185.32	(\$5,124.30)	-0.05	\$45,611.53						
222		Kingsbury Pit School Department	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00						
223		Kittery School Department	\$10,787,525.60	\$10,537,847.16	\$9,886,177.39	5.81	\$651,669.77	\$0.00	\$651,669.77	\$9,787,801.15	5.75	\$651,669.77	\$98,376.24	0.06	\$0.00						
226		Lake View Pit. School Department	\$9,148.05	\$8,923.75	\$8,830.61	0.07	\$93.14	\$0.00	\$93.14	\$8,658.94	0.07	\$90.80	\$171.67	0.00	\$2.34						
227	890	Lakeville School Department	\$66,817.96	\$65,154.84	\$63,779.31	1.01	\$1,375.53	\$0.00	\$1,375.53	\$63,455.16	1.00	\$1,367.07	\$324.15	0.00	\$8.46						
233		Lewiston School Department	\$54,990,548.84	\$53,853,084.90	\$18,166,485.60	7.34	\$35,686,599.30	\$0.00	\$35,686,599.30	\$18,478,165.50	7.47	\$35,285,977.51	(\$311,679.90)	-0.13	\$400,621.79						
239		Lincoln Pit School Department	\$10,866.50	\$10,767.30	\$10,675.24	0.42	\$92.06	\$0.00	\$92.06	\$10,596.28	0.42	\$89.54	\$78.96	0.00	\$2.52						
240		Lincolnton School Department	\$2,451,579.66	\$2,408,907.81	\$1,904,221.02	5.82	\$504,686.79	\$0.00	\$504,686.79	\$1,873,664.49	5.82	\$504,686.79	\$30,556.53	0.09	\$0.00						
242		Lisbon School Department	\$13,032,208.46	\$12,743,844.38	\$4,623,415.20	7.34	\$8,120,429.18	\$0.00	\$8,120,429.18	\$4,702,738.50	7.47	\$8,018,976.55	(\$79,323.30)	-0.13	\$101,452.53						
247	891	Frenchboro School Department	\$90,929.99	\$88,552.70	\$86,895.07	6.92	\$1,757.63	\$0.00	\$1,757.63	\$86,514.17	6.89	\$1,747.88	\$380.90	0.03	\$9.75						
249		Lowell School Department	\$348,357.65	\$341,783.30	\$328,865.97	7.13	\$12,917.33	\$0.00	\$12,917.33	\$321,348.61	6.96	\$12,917.33	\$7,517.36	0.16	\$0.00						
253	896	Machias School Department	\$2,664,558.21	\$2,602,358.26	\$1,035,136.80	7.34	\$1,567,221.46	\$0.00	\$1,567,221.46	\$1,052,896.50	7.47	\$1,468,078.95	(\$17,759.70)	-0.13	\$99,142.51						
254	896	Machiasport School Department	\$895,369.32	\$875,262.73	\$838,684.80	7.34	\$36,577.93	\$0.00	\$36,577.93	\$836,380.02	7.32	\$19,117.20	\$2,304.78	0.02	\$17,460.73						
255	890	Macwahoc Pit School Dept	\$82,059.28	\$80,746.79	\$50,673.60	7.34	\$30,073.19	\$0.00	\$30,073.19	\$51,543.00	7.47	\$27,823.82	(\$859.40)	-0.13	\$2,249.37						
256		Madawaska School Department	\$6,134,947.73	\$6,000,685.36	\$3,001,326.49	7.71	\$2,999,358.87	\$0.00	\$2,999,358.87	\$3,051,391.46	7.83	\$2,866,977.80	(\$50,064.97)	-0.13	\$132,381.07						
263	896	Marshfield School Department	\$634,944.96	\$618,552.51	\$276,134.40	7.34	\$342,418.11	\$0.00	\$342,418.11	\$280,872.00	7.47	\$320,649.29	(\$4,737.60)	-0.13	\$21,768.82						
270	890	Meddybemps School Department	\$128,605.08	\$125,772.52	\$121,713.74	5.24	\$4,058.78	\$0.00	\$4,058.78	\$119,003.45	5.12	\$4,058.78	\$2,710.29	0.12	\$0.00						
271		Medway School Department	\$1,650,084.13	\$1,610,628.15	\$504,203.07	7.90	\$1,106,425.09	\$0.00	\$1,106,425.09	\$512,409.07	8.03	\$1,044,274.56	(\$8,206.00)	-0.13	\$62,150.53						
276		Millford School Department	\$4,299,674.21	\$4,205,486.08	\$1,452,778.75	7.80	\$2,752,707.34	\$0.00	\$2,752,707.34	\$1,476,722.03	7.93	\$2,694,029.16	(\$23,943.28)	-0.13	\$68,878.18						
277		Millinocket School Department	\$4,590,986.59	\$4,483,666.29	\$2,355,220.80	7.34	\$2,128,445.49	\$0.00	\$2,128,445.49	\$2,395,629.00	7.47	\$1,982,098.68	(\$40,408.20)	-0.13	\$166,346.81						
280		Monhegan Pit School Dept	\$60,623.79	\$59,587.61	\$1,762.22	0.50	\$7,825.39	\$0.00	\$7,825.39	\$51,721.33	0.50	\$7,825.39	\$40.89	0.00	\$0.00						
291	891	Mout Desert School Department	\$1,469,402.54	\$1,437,450.03	\$1,346,095.19	1.02	\$91,354.84	\$0.00	\$91,354.84	\$1,309,206.56	0.99	\$91,354.84	\$36,888.63	0.03	\$0.00						
294		Nashville Pit School Department	\$45,405.30	\$44,161.26	\$43,568.16	1.74	\$593.10	\$0.00	\$593.10	\$42,348.25	1.69	\$574.22	\$1,219.91	0.05	\$18.88						
297	893	Newcastle School Department	\$800,406.19	\$782,188.33	\$763,079.23	7.04	\$19,109.10	\$0.00	\$19,109.10	\$761,656.72	7.03	\$19,109.10	\$1,422.51	0.01	\$0.00						
305		New Sweden School Department	\$667,016.57	\$651,660.94	\$273,336.48	7.81	\$378,324.46	\$0.00	\$378,324.46	\$277,834.68	7.94	\$365,143.18	(\$4,498.20)	-0.13	\$13,181.28						
307	893	Nobleboro School Department	\$2,031,728.99	\$1,983,313.52	\$1,919,523.00	5.55	\$63,790.52	\$112,485.96	\$176,276.48	\$1,909,758.92	5.52	\$63,790.52	\$9,764.08	0.03	\$112,485.96						
310	896	Northfield School Department	\$139,032.30	\$136,175.54	\$132,237.53	2.92	\$3,938.01	\$0.00	\$3,938.01	\$128,842.18	2.84	\$3,938.01	\$3,395.35	0.07	\$0.00						
322		Orient School Department	\$146,014.85	\$143,309.04	\$140,938.29	3.77	\$2,370.75	\$0.00	\$2,370.75	\$137,658.71	3.69	\$2,276.69	\$3,279.58	0.09	\$94.06						

General Purpose Aid for Local Schools
FY 12 Hypothetical Estimate

PRELIMINARY
Updated 5/5/2011
Internal Working Document

5/20/2011 8:49 AM

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools										Current Proposed			Differences			
		Amounts do not include "unbonded" debt for approved school construction projects.																
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)							
Plus additional \$19 million in State dollars SAUs under 1200 attending student 10% less on matrix ratios except teachers Regional Index not applied to benefits L.D. 698 Economically Disadvantage Adjustment		Conforming:		7.34				2011-12 Adjusted		7.47					Adjusted State			
		Non-Conforming:		7.37				2011-12 Adjusted		7.50					Adjusted State			
TOTAL ALLOCATION		EPS		Adjusted		Adjusted		State		Adjusted		2011-12			Adjusted			
		Total		Local		Mill		Share		Local		Share			Rate			
		Allocation at		Share		Rate		Share		Share		Col 3 -			Col 4 -			
		at 100%		ED 281 Line 50		ED 281 Line 50		Col 5 plus Col 6		ED 281 Line 50		ED 281 Line 50			Col 5			
UNIK	AOS	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order	SAUs - UNIX Order
495		Medford School Department	\$273,148.36	\$267,533.42	\$126,736.72	7.73	\$140,796.70	\$0.00	\$140,796.70	\$128,844.45	7.86	\$132,725.73						
496		Carrabassett Valley School Department	\$620,305.19	\$604,402.41	\$593,817.41	0.98	\$10,585.00	\$0.00	\$10,585.00	\$586,436.84	0.97	\$10,585.00						
497		Beaver Cove School Department	\$130,502.79	\$127,717.90	\$119,234.57	1.53	\$6,483.33	\$0.00	\$6,483.33	\$116,758.29	1.50	\$8,483.33						
499		Chebeague Island School Department	\$680,819.19	\$671,115.19	\$523,880.54	2.34	\$147,234.65	\$0.00	\$147,234.65	\$526,602.81	2.35	\$147,234.65						
501		RSU 79/MSAD 01	\$18,726,373.37	\$18,317,382.86	\$5,440,435.20	7.34	\$12,876,947.66	\$0.00	\$12,876,947.66	\$5,533,776.00	7.47	\$12,612,591.98						
503		RSU 03/MSAD 03	\$18,150,959.65	\$17,836,168.45	\$5,568,588.00	7.34	\$12,267,580.45	\$0.00	\$12,267,580.45	\$5,664,127.50	7.47	\$12,133,913.88						
504		RSU 80/MSAD 04	\$6,534,141.13	\$6,383,485.44	\$3,020,911.29	7.75	\$3,362,584.16	\$0.00	\$3,362,584.16	\$3,071,034.09	7.87	\$3,200,547.44						
506		RSU 06/MSAD 06	\$40,994,049.75	\$40,098,665.00	\$19,781,064.00	6.92	\$20,317,601.00	\$0.00	\$20,317,601.00	\$20,120,445.00	7.04	\$20,236,643.49						
507		RSU 07/MSAD 07	\$703,407.76	\$686,683.29	\$665,379.11	1.51	\$21,304.18	\$0.00	\$21,304.18	\$656,491.42	1.49	\$21,304.18						
508		RSU 08/MSAD 08	\$2,760,336.93	\$2,714,526.89	\$1,924,303.33	3.54	\$790,223.56	\$77,283.73	\$867,507.29	\$1,892,694.32	3.48	\$790,223.56						
509		RSU 09/MSAD 09	\$24,936,430.59	\$24,430,263.51	\$9,024,849.67	7.10	\$15,405,403.84	\$0.00	\$15,405,403.84	\$9,172,809.13	7.22	\$15,174,499.57						
510	895	MSAD 10	\$201,672.41	\$197,578.24	\$192,836.35	6.62	\$4,741.89	\$0.00	\$4,741.89	\$190,388.95	6.53	\$4,741.89						
511		RSU 11/MSAD 11	\$19,682,817.20	\$19,226,694.56	\$6,731,143.20	7.34	\$12,495,551.36	\$0.00	\$12,495,551.36	\$6,846,628.50	7.47	\$12,288,725.16						
512		RSU 32/MSAD 12	\$1,501,584.52	\$1,463,302.00	\$834,645.60	7.34	\$628,656.40	\$0.00	\$628,656.40	\$843,013.62	7.42	\$604,368.52						
513		RSU 83/MSAD 13	\$2,057,108.14	\$2,006,901.79	\$1,067,780.87	7.71	\$939,120.93	\$0.00	\$939,120.93	\$1,085,574.46	7.84	\$896,128.91						
514		RSU 84/MSAD 14	\$1,169,610.68	\$1,142,163.46	\$560,625.04	6.18	\$591,538.42	\$0.00	\$591,538.42	\$551,852.38	6.19	\$556,233.89						
515		RSU 15/MSAD 15	\$18,672,491.38	\$18,237,658.74	\$10,441,699.20	7.34	\$7,795,959.54	\$0.00	\$7,795,959.54	\$10,620,846.00	7.47	\$7,743,579.05						
517		RSU 17/MSAD 17	\$35,011,688.55	\$35,266,862.85	\$18,298,526.27	7.22	\$16,968,136.58	\$0.00	\$16,968,136.58	\$18,530,739.97	7.32	\$16,556,615.81						
519	877	RSU 85/MSAD 19	\$1,177,676.15	\$1,151,964.44	\$1,095,562.67	6.39	\$56,401.77	\$74,654.18	\$131,055.95	\$1,074,199.54	6.27	\$56,401.77						
520	899	RSU 86/MSAD 20	\$4,809,351.51	\$4,699,458.68	\$1,270,144.80	7.34	\$3,429,313.88	\$0.00	\$3,429,313.88	\$1,291,936.50	7.47	\$3,285,876.17						
522		RSU 22/MSAD 22	\$23,794,479.30	\$23,311,081.01	\$6,868,476.00	7.34	\$16,442,605.01	\$0.00	\$16,442,605.01	\$6,986,317.50	7.47	\$16,362,845.03						
523		RSU 87/MSAD 23	\$8,235,647.38	\$8,046,790.14	\$2,493,731.94	7.87	\$5,553,058.20	\$0.00	\$5,553,058.20	\$2,534,434.22	8.00	\$5,335,454.13						
524		RSU 88/MSAD 24	\$3,642,760.03	\$3,558,827.94	\$770,581.82	8.02	\$2,788,246.13	\$0.00	\$2,788,246.13	\$782,926.17	8.15	\$2,710,743.94						
527	895	MSAD 27	\$9,754,903.98	\$9,532,110.39	\$3,022,790.40	7.34	\$6,509,319.99	\$0.00	\$6,509,319.99	\$3,074,652.00	7.47	\$6,322,891.18						
528		RSU 28/MSAD 28	\$7,284,562.27	\$7,118,496.68	\$6,956,865.74	4.75	\$161,632.94	\$0.00	\$161,632.94	\$6,873,182.60	4.69	\$161,632.94						
529		RSU 29/MSAD 29	\$11,674,880.89	\$11,412,248.42	\$2,759,140.80	7.34	\$8,653,107.62	\$0.00	\$8,653,107.62	\$2,806,479.00	7.47	\$8,471,790.62						
530	890	RSU 30/MSAD 30	\$2,718,468.70	\$2,662,169.88	\$735,868.80	7.34	\$1,926,301.08	\$0.00	\$1,926,301.08	\$748,494.00	7.47	\$1,873,936.81						
531		RSU 31/MSAD 31	\$5,270,185.11	\$5,159,195.73	\$2,025,475.20	7.34	\$3,133,720.53	\$0.00	\$3,133,720.53	\$2,060,226.00	7.47	\$2,963,381.00						
532		RSU 32/MSAD 32	\$4,491,353.63	\$4,427,014.15	\$1,516,655.54	7.71	\$2,910,358.62	\$0.00	\$2,910,358.62	\$1,541,929.00	7.84	\$2,824,962.57						
533		RSU 33/MSAD 33	\$2,843,416.88	\$2,777,280.24	\$688,755.24	7.86	\$1,888,505.00	\$0.00	\$1,888,505.00	\$903,284.43	7.99	\$1,835,465.28						
535		RSU 35/MSAD 35	\$24,090,583.23	\$23,537,115.06	\$11,832,652.80	7.34	\$11,704,462.26	\$0.00	\$11,704,462.26	\$12,035,664.00	7.47	\$11,622,842.31						
537		RSU 37/MSAD 37	\$7,287,739.37	\$7,134,197.41	\$4,456,706.40	7.34	\$2,677,491.01	\$0.00	\$2,677,491.01	\$4,533,169.50	7.47	\$2,396,987.79						
540		RSU 40/MSAD 40	\$19,767,760.63	\$19,360,695.20	\$10,262,949.15	6.99	\$9,097,746.05	\$0.00	\$9,097,746.05	\$10,414,016.85	7.09	\$8,946,678.35						
541		RSU 41/MSAD 41	\$5,904,450.84	\$5,762,179.70	\$1,542,607.20	7.34	\$4,219,572.50	\$0.00	\$4,219,572.50	\$1,569,073.50	7.47	\$4,075,456.69						
542	899	RSU 42/MSAD 42	\$2,998,774.92	\$2,925,221.74	\$904,413.60	7.34	\$2,020,808.14	\$0.00	\$2,020,808.14	\$919,930.50	7.47	\$1,925,456.70						
544		RSU 44/MSAD 44	\$7,696,139.02	\$7,535,169.59	\$6,526,456.36	4.89	\$1,008,713.23	\$0.00	\$1,008,713.23	\$6,553,936.55	4.91	\$632,968.62						
545		RSU 45/MSAD 45	\$3,243,745.31	\$3,167,107.64	\$766,784.12	8.01	\$2,400,323.53	\$0.00	\$2,400,323.53	\$779,089.91	8.14	\$2,296,426.58						
546	894	MSAD 46	\$11,513,285.30	\$11,315,677.00	\$2,722,788.00	7.34	\$8,592,889.00	\$0.00	\$8,592,889.00	\$2,769,502.50	7.47	\$8,396,556.10						
549		RSU 49/MSAD 49	\$21,801,319.62	\$21,274,672.47	\$6,186,952.80	7.34	\$15,087,719.67	\$0.00	\$15,087,719.67	\$6,293,101.50	7.47	\$14,917,576.61						
551		RSU 51/MSAD 51	\$22,933,382.20	\$22,433,477.51	\$11,652,724.80	7.34	\$10,780,752.71	\$0.00	\$10,780,752.71	\$11,852,649.00	7.47	\$10,728,617.82						
552		RSU 52/MSAD 52	\$20,827,460.11	\$20,371,042.46	\$7,447,917.60	7.34	\$12,923,124.86	\$0.00	\$12,923,124.86	\$7,575,700.50	7.47	\$12,760,357.43						
553		RSU 53/MSAD 53	\$9,153,695.27	\$8,930,107.07	\$2,886,926.40	7.34	\$6,043,180.67	\$0.00	\$6,043,180.67	\$2,936,457.00	7.47	\$5,873,325.17						
554		RSU 54/MSAD 54	\$29,304,879.07	\$28,693,719.87	\$12,035,347.20	7.34	\$16,658,372.67	\$0.00	\$16,658,372.67	\$12,241,836.00	7.47	\$16,523,706.51						
555		RSU 55/MSAD 55	\$12,193,654.28	\$11,939,336.87	\$6,117,184.80	7.34	\$5,822,152.07	\$0.00	\$5,822,152.07	\$6,222,136.50	7.47	\$5,512,584.15						
557		RSU 57/MSAD 57	\$33,636,117.37	\$32,859,625.19	\$19,318,117.28	7.18	\$13,541,507.91	\$0.00	\$13,541,507.91	\$19,570,988.99	7.27	\$13,376,818.67						

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools													Current			Differences		
Plus additional \$19 million in State dollars													Proposed					
SAUs under 1200 attending student																		
10% less on matrix ratios except teachers																		
Regional Index not applied to benefits																		
LD 598 Economically Disadvantage Adjustment																		
Amounts do not include "unbonded" debt for approved school construction projects.																		
													(7)			(10)		
													2011-12			2011-12		
													Adjusted			Adjusted		
													State			State		
													Share			Share		
													w/ DisAdv Adj			w/ DisAdv Adj		
													Local			Local		
													Rate			Rate		
													Share			Share		
													Col. 3 -			Col. 4 -		
													Col. 7 -			Col. 10		
													Adjusted			Adjusted		
													Local			Local		
													Share			Share		
													Rate			Rate		
													w/ DisAdv Adj			w/ DisAdv Adj		
													Col. 3 -			Col. 4 -		
													Col. 7 -			Col. 10		
UNIX	AOS	SAUs - UNIX Order	at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 5 plus Col. 6	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 8	Col. 9	Col. 10				
558	RSU 58/MSAD 58		\$6,103,237.28	\$5,962,517.89	\$3,204,282.65	6.49	\$2,758,235.24	\$0.00	\$2,758,235.24	\$3,236,712.44	6.56	\$2,639,562.28	(\$32,429.79)	-0.07	\$118,872.96			
559	RSU 59/MSAD 59		\$9,316,022.65	\$9,096,602.83	\$4,512,003.18	7.73	\$4,584,599.66	\$0.00	\$4,584,599.66	\$4,586,894.60	7.86	\$4,419,695.77	(\$74,991.42)	-0.13	\$164,603.89			
560	RSU 60/MSAD 60		\$31,543,459.87	\$30,862,318.57	\$12,795,818.40	7.34	\$18,066,500.17	\$0.00	\$18,066,500.17	\$13,015,354.50	7.47	\$17,997,260.77	(\$219,536.10)	-0.13	\$69,239.40			
561	RSU 61/MSAD 61		\$19,406,614.43	\$19,008,041.07	\$18,173,907.97	6.22	\$634,133.10	\$558,734.67	\$1,392,867.77	\$18,073,480.53	6.19	\$834,133.10	\$100,427.44	0.03	\$558,734.67			
563	RSU 63/MSAD 63		\$8,641,698.54	\$8,440,772.48	\$3,898,929.89	7.74	\$4,541,842.59	\$0.00	\$4,541,842.59	\$3,963,691.12	7.87	\$4,405,657.57	(\$64,761.23)	-0.13	\$136,185.02			
564	RSU 64/MSAD 64		\$10,078,834.21	\$9,848,068.24	\$3,301,128.00	7.34	\$6,546,940.24	\$0.00	\$6,546,940.24	\$3,357,765.00	7.47	\$6,384,693.92	(\$56,637.00)	-0.13	\$162,346.32			
565	RSU 65/MSAD 65		\$70,177.32	\$68,629.06	\$64,828.31	1.65	\$3,800.75	\$5,762.93	\$9,563.68	\$64,801.53	1.65	\$3,600.75	\$26.78	0.00	\$5,762.93			
568	RSU 68/MSAD 68		\$9,547,543.85	\$9,334,877.95	\$3,893,421.60	7.34	\$5,441,456.35	\$0.00	\$5,441,456.35	\$3,960,220.50	7.47	\$5,259,725.06	(\$66,798.90)	-0.13	\$181,731.29			
570	RSU 70/MSAD 70		\$5,037,280.84	\$4,931,444.16	\$1,594,130.05	4.39	\$3,337,314.11	\$0.00	\$3,337,314.11	\$1,607,355.18	4.43	\$3,192,716.35	(\$13,225.13)	-0.04	\$144,597.76			
572	RSU 72/MSAD 72		\$12,198,935.10	\$11,923,126.91	\$8,608,836.25	5.28	\$3,314,290.66	\$0.00	\$3,314,290.66	\$8,636,026.89	5.30	\$3,142,055.16	(\$27,190.64)	-0.02	\$172,235.50			
574	RSU 74/MSAD 74		\$6,225,370.61	\$6,050,817.88	\$3,496,403.83	7.38	\$4,554,214.06	\$0.00	\$4,554,214.06	\$3,515,814.56	7.42	\$4,440,000.70	(\$19,410.73)	-0.04	\$114,213.36			
575	RSU 75/MSAD 75		\$30,212,190.92	\$29,602,544.02	\$15,805,834.03	4.62	\$13,796,709.99	\$0.00	\$13,796,709.99	\$15,992,360.30	4.68	\$13,656,750.34	(\$186,526.27)	-0.05	\$139,959.65			
576	891 MSAD 76		\$571,221.44	\$559,253.00	\$532,810.60	3.33	\$26,442.40	\$22,532.31	\$48,974.71	\$524,268.33	3.28	\$26,442.40	\$66,527.27	0.05	\$22,532.31			
791	Indian Island		\$1,162,376.61	\$1,134,061.84	\$64,260.00	7.34	\$1,069,801.84	\$0.00	\$1,069,801.84	\$65,362.50	7.47	\$1,067,821.94	(\$1,102.50)	-0.13	\$1,979.90			
792	Indian Township		\$2,034,175.03	\$1,983,551.27	\$21,664.80	7.34	\$1,961,886.47	\$0.00	\$1,961,886.47	\$22,036.50	7.47	\$1,937,589.97	(\$371.70)	-0.13	\$24,296.50			
793	Pleasant Point		\$1,642,390.87	\$1,600,722.74	\$12,852.00	7.34	\$1,587,870.74	\$0.00	\$1,587,870.74	\$13,072.50	7.47	\$1,560,798.33	(\$220.50)	-0.13	\$27,072.41			
801	RSU 01 - LKRSU		\$22,363,401.81	\$21,877,781.89	\$15,201,545.62	6.16	\$6,676,236.27	\$0.00	\$6,676,236.27	\$15,382,531.28	6.24	\$6,533,341.34	(\$180,985.66)	-0.07	\$142,894.93			
802	RSU 02		\$21,198,397.15	\$20,712,992.74	\$9,507,542.40	7.34	\$11,205,450.34	\$0.00	\$11,205,450.34	\$9,670,662.00	7.47	\$10,984,078.01	(\$163,119.60)	-0.13	\$221,372.33			
804	RSU 04		\$15,983,408.61	\$15,646,331.77	\$5,355,244.80	7.34	\$10,291,086.97	\$0.00	\$10,291,086.97	\$5,447,124.00	7.47	\$10,173,418.58	(\$91,879.20)	-0.13	\$117,668.39			
805	RSU 05		\$19,462,820.62	\$19,033,249.04	\$14,095,093.43	6.72	\$4,938,155.61	\$0.00	\$4,938,155.61	\$14,237,692.84	6.79	\$4,919,878.18	(\$142,599.42)	-0.07	\$18,277.44			
810	RSU 10		\$29,582,942.97	\$28,983,722.76	\$10,974,270.23	7.22	\$18,009,452.53	\$0.00	\$18,009,452.53	\$11,151,654.77	7.34	\$17,659,254.06	(\$177,384.54)	-0.12	\$350,198.47			
812	RSU 12		\$21,441,773.16	\$21,001,019.62	\$10,385,184.13	6.71	\$10,615,835.49	\$0.00	\$10,615,835.49	\$10,548,374.07	6.81	\$10,417,372.16	(\$163,189.94)	-0.11	\$198,463.33			
813	RSU 13		\$21,387,663.30	\$20,904,107.55	\$17,127,381.89	5.78	\$3,776,725.66	\$0.00	\$3,776,725.66	\$17,305,879.79	5.84	\$3,598,227.76	(\$178,497.90)	-0.06	\$176,497.90			
814	RSU 14		\$35,510,253.55	\$34,743,174.88	\$20,857,693.81	7.09	\$13,885,481.07	\$0.00	\$13,885,481.07	\$21,144,624.74	7.18	\$13,823,640.27	(\$286,930.93)	-0.10	\$61,840.80			
816	RSU 16		\$16,870,683.72	\$16,498,066.31	\$7,984,386.80	7.34	\$8,513,669.51	\$0.00	\$8,513,669.51	\$8,121,384.00	7.47	\$8,347,425.18	(\$136,987.20)	-0.13	\$166,244.33			
818	RSU 18		\$30,551,587.90	\$29,840,688.34	\$15,106,652.84	6.87	\$14,734,035.50	\$0.00	\$14,734,035.50	\$15,339,862.40	6.98	\$14,414,987.11	(\$233,209.66)	-0.11	\$319,048.39			
819	RSU 19		\$21,780,574.27	\$21,294,342.30	\$7,379,618.40	7.34	\$13,914,723.90	\$0.00	\$13,914,723.90	\$7,506,229.50	7.47	\$13,668,709.97	(\$126,811.10)	-0.13	\$246,013.93			
820	RSU 20		\$27,344,052.25	\$26,774,868.19	\$16,040,948.59	6.91	\$10,733,919.60	\$0.00	\$10,733,919.60	\$16,283,975.17	7.02	\$10,513,522.20	(\$243,026.58)	-0.10	\$220,397.40			
821	RSU 21		\$29,817,758.99	\$29,174,403.88	\$24,797,588.93	5.32	\$4,376,814.95	\$0.00	\$4,376,814.95	\$25,175,577.68	5.40	\$4,207,277.72	(\$377,988.75)	-0.08	\$169,537.23			
823	RSU 23		\$37,085,213.03	\$36,184,194.23	\$24,243,868.07	6.26	\$11,940,326.16	\$0.00	\$11,940,326.16	\$24,599,563.27	6.35	\$11,879,321.46	(\$355,695.20)	-0.09	\$61,004.70			
824	RSU 24		\$29,862,065.80	\$29,399,933.63	\$20,381,175.22	6.35	\$9,018,756.41	\$0.00	\$9,018,756.41	\$20,577,184.64	6.41	\$8,863,109.10	(\$196,009.42)	-0.06	\$355,649.31			
825	RSU 25		\$11,780,918.86	\$11,524,819.82	\$7,545,592.80	7.34	\$3,979,227.02	\$0.00	\$3,979,227.02	\$7,675,051.50	7.47	\$3,680,112.20	(\$129,458.70)	-0.13	\$319,114.82			
826	RSU 26		\$14,581,907.32	\$14,253,980.06	\$6,803,114.40	7.34	\$7,450,865.86	\$0.00	\$7,450,865.86	\$6,919,834.50	7.47	\$7,359,404.36	(\$116,720.10)	-0.13	\$91,481.30			
834	RSU 34		\$12,686,819.32	\$12,405,500.20	\$4,840,797.60	7.34	\$7,564,702.60	\$0.00	\$7,564,702.60	\$4,923,850.50	7.47	\$7,502,899.83	(\$83,052.90)	-0.13	\$61,802.77			
838	RSU 38		\$11,804,826.47	\$11,527,115.05	\$7,524,501.76	7.15	\$4,002,613.29	\$0.00	\$4,002,613.29	\$7,626,074.11	7.25	\$3,857,156.33	(\$101,572.34)	-0.10	\$145,456.95			
839	RSU 39		\$15,381,142.51	\$15,036,795.24	\$3,122,301.60	7.34	\$11,914,493.64	\$0.00	\$11,914,493.64	\$3,175,870.50	7.47	\$11,716,857.16	(\$53,668.90)	-0.13	\$197,636.48			
850	RSU 50		\$7,460,488.34	\$7,297,365.61	\$2,356,842.10	6.99	\$4,940,523.51	\$0.00	\$4,940,523.51	\$2,386,778.86	7.08	\$4,744,948.59	(\$29,936.76)	-0.09	\$195,574.92			
867	RSU 67		\$9,650,034.05	\$9,436,080.46	\$3,036,376.80	7.34	\$8,399,703.66	\$0.00	\$8,399,703.66	\$3,088,471.50	7.47	\$6,118,476.61	(\$52,094.70)	-0.13	\$281,227.05			
873	RSU 73		\$15,553,130.94	\$15,184,727.90	\$9,427,270.42	7.34	\$5,757,457.48	\$0.00	\$5,757,457.48	\$9,532,824.06	7.47	\$5,591,862.55	(\$105,553.84)	-0.13	\$165,594.93			
878	RSU 78		\$2,073,545.75	\$2,026,638.65	\$1,952,431.72	1.76	\$74,206.93	\$86,286.32	\$160,493.25	\$1,913,086.66	1.72	\$74,206.93	\$89,345.06	0.04	\$86,286.32			
903	696 Boothbay-Boothbay Hbr CSD		\$5,922,692.31	\$5,787,397.16	\$5,490,800.22	2.78	\$296,596.94	\$267,286.95	\$563,882.89	\$5,432,746.03	2.75	\$296,596.94	\$58,054.19	0.03	\$267,286.95			
907	891 Mt Desert CSD		\$3,941,079.96	\$3,843,815.43	\$3,694,013.46	2.25	\$149,801.97	\$0.00	\$149,801.97	\$3,629,184.64	2.21	\$149,801.97	\$64,828.82	0.04	\$0.00			
908	Airline CSD		\$618,422.17	\$604,941.30	\$460,289.32	5.18	\$144,641.98	\$0.00	\$144,641.98	\$462,067.16	5.20	\$124,199.28	(\$1,767.84)	-0.02	\$20,442.70			
912	890 East Range CSD		\$399,327.47	\$391,299.33	\$141,739.20	7.34	\$249,560.13	\$0.00	\$249,560.13	\$144,171.10	7.47	\$244,904.26	(\$5,431.80)	-0.13	\$4,655.87			
913	Deer Isle-Stonington CSD		\$4,219,224.78	\$4,139,899.20	\$3,770,733.50	4.16	\$369,165.70	\$148,365.54	\$517,531.24	\$3,713,319.41	4.10	\$349,165.70	\$7,414.09	0.06	\$148,365.54			

General Purpose Aid for Local Schools
FY 12 Hypothetical Estimate

PRELIMINARY
Updated 5/5/2011
Internal Working Document

5/20/2011 8:49 AM

2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools										Current					
Plus additional \$19 million in State dollars										Proposed					
SAUs under 1200 attending student															
10% less on matrix ratios except teachers															
Regional index not applied to benefits															
LD 598 Economically Disadvantage Adjustment															
TOTAL ALLOCATION															
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Differences			
		Conforming:		7.34				7.47				Adjusted			
		Non-Conforming:		7.37		2011-12		2011-12		2011-12		Adjusted			
		EPS	EPS	Adjusted	Adjusted	Adjusted	Economically	State	Adjusted	Adjusted	Adjusted	Local	Mill	Share	
		Total	Total	Local	Mill	State	Disadvantage	Share	Local	Mill	State	Share	Rate	w/ DisAdv Adj	
		Allocation	Allocation at	Share	Rate	Share	Adjustment	w/ DisAdv Adj	Share	Rate	Share	Col 3 -	Col 4 -	Col 7 -	
		at 100%	97%	ED 281 Line 50		ED 281 Line 50		Col 5 plus Col 6	ED 281 Line 60		ED 281 Line 50	Col 8	Col 9	Col 10	
UNX	AOS	SAUs - UNIX Order													
914	893	Great Salt Bay CSD	\$3,481,587.46	\$3,402,773.04	\$3,238,724.07	5.71	\$164,048.97	\$0.00	\$3,198,147.79	5.64	\$164,048.97	\$40,576.28	0.07	\$0.00	
917		Moosabec CSD	\$791,888.38	\$770,635.10	\$473,394.72	7.68	\$297,240.38	\$0.00	\$297,240.38	7.81	\$270,133.18	(\$7,921.47)	-0.13	\$27,107.20	
918		Wells-Ogunquit CSD	\$14,372,385.89	\$14,038,979.75	\$13,375,256.63	3.14	\$663,723.12	\$0.00	\$663,723.12	3.16	\$663,723.12	(\$109,332.95)	-0.03	\$0.00	
919		Five Town CSD	\$9,055,220.23	\$8,898,622.92	\$7,732,118.40	7.05	\$1,166,504.52	\$0.00	\$1,166,504.52	6.99	\$1,166,504.52	\$77,826.75	0.07	\$0.00	
			\$1,906,109,818.82	\$1,864,256,677.38	\$1,028,673,080.94		\$835,583,596.44	\$1,872,024.30	\$837,455,620.74		\$1,041,491,928.78	(\$12,818,847.84)		\$18,966,633.43	

#4

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current					
Proposed Lessor of 3 year average valuations or 2010 valuations		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences		
SAUs under 1200 attending student 10% less on matrix ratios except teachers		Conforming:		8.11		7.47						
DIA by valuation case from 2010		Non-Conforming:		8.14		2011-12		7.50				
Regional Index not applied to benefits		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State
TOTAL ALLOCATION		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share
UNIX	AOS	Allocation at 100%	Allocation at 97%	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -
	SAUs - UNIX Order			ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50		Col. 6	Col. 7	Col. 8
002	Acton School Department	\$4,020,545.90	\$3,928,428.37	\$3,744,277.08	5.91	\$184,151.29	\$3,608,618.81	5.70	\$184,151.29	\$135,658.27	0.21	\$0.00
005 877	Alexander School Department	\$567,800.81	\$563,954.22	\$388,094.42	8.11	\$165,859.80	\$361,548.00	7.47	\$167,799.18	\$26,546.42	0.64	(\$1,939.38)
014	Appleton School Department	\$1,312,909.22	\$1,283,102.24	\$708,880.55	8.51	\$574,221.70	\$712,961.85	7.83	\$518,654.86	(\$4,081.30)	0.67	\$55,566.84
020	Auburn School Department	\$35,280,047.71	\$34,465,977.59	\$16,541,629.58	8.11	\$17,924,348.01	\$15,346,741.50	7.47	\$17,942,071.32	\$1,194,888.08	0.64	(\$17,723.31)
021	Augusta Public Schools	\$25,859,761.85	\$25,332,235.70	\$12,375,524.50	8.11	\$12,956,711.20	\$11,594,934.00	7.47	\$12,798,968.58	\$780,590.50	0.64	\$157,742.62
024 890	Baileysville School Department	\$2,336,119.89	\$2,278,318.95	\$1,544,002.50	8.11	\$734,316.45	\$1,423,035.00	7.47	\$719,365.02	\$120,967.50	0.64	\$14,951.43
026	Bancroft School Department	\$96,117.63	\$94,114.86	\$51,196.58	8.11	\$42,918.28	\$52,290.00	7.47	\$34,542.01	(\$1,093.42)	0.64	\$8,376.27
027	Bangor School Department	\$36,908,974.98	\$36,026,681.75	\$19,376,488.42	8.11	\$16,650,193.33	\$18,196,920.00	7.47	\$15,657,164.37	\$1,179,568.42	0.64	(\$6,971.04)
028 891	Bar Harbor School Department	\$3,856,273.99	\$3,762,956.32	\$3,597,255.14	3.58	\$165,701.18	\$3,477,686.73	3.37	\$165,701.18	\$119,568.41	0.21	\$0.00
031	Beals School Department	\$325,274.92	\$317,801.64	\$308,492.26	8.30	\$9,309.38	\$289,150.19	7.67	\$9,309.38	\$19,342.07	0.63	\$0.00
032	Beddington School Department	\$34,725.78	\$34,379.19	\$33,460.12	0.82	\$919.07	\$32,182.68	0.77	\$919.07	\$1,277.44	0.06	\$0.00
040	Biddeford School Department	\$29,437,443.63	\$28,799,904.96	\$20,375,159.50	8.11	\$8,424,745.46	\$18,778,833.00	7.47	\$9,307,789.80	\$1,596,326.50	0.64	(\$883,024.14)
044	Blue Hill School Department	\$2,871,759.46	\$2,802,756.80	\$2,751,158.87	3.62	\$51,597.93	\$2,636,028.37	3.37	\$51,597.93	\$115,130.50	0.25	\$0.00
049	Bowerbank School Department	\$74,370.07	\$72,596.18	\$71,813.50	1.08	\$782.68	\$69,236.75	1.03	\$789.42	\$2,576.75	0.05	\$13.26
052 893	Bremen School Department	\$442,054.22	\$433,113.21	\$409,746.93	4.08	\$23,366.28	\$399,300.10	3.74	\$23,366.28	\$10,446.83	0.34	(\$0.00)
053	Brewer School Department	\$15,694,210.87	\$15,374,638.00	\$5,909,760.75	8.11	\$9,464,877.25	\$5,446,750.50	7.47	\$9,622,539.72	\$463,010.25	0.64	(\$157,662.47)
054 899	Bridgewater School Department	\$699,583.75	\$683,227.03	\$235,855.50	8.11	\$447,371.53	\$237,919.50	7.47	\$404,311.81	(\$2,064.00)	0.64	\$43,059.72
057 893	Bristol School Department	\$3,202,769.23	\$3,127,078.03	\$3,012,296.03	2.51	\$114,782.00	\$2,888,775.27	2.37	\$114,782.00	\$123,520.76	0.13	\$0.00
058	Brooklin School Department	\$1,039,971.12	\$1,016,991.97	\$992,694.16	2.53	\$24,297.81	\$949,853.29	2.42	\$24,297.81	\$42,840.87	0.11	\$0.00
060	Brooksville School Department	\$1,021,037.72	\$997,363.60	\$977,657.20	1.97	\$19,706.40	\$939,908.24	1.78	\$19,706.40	\$37,748.96	0.19	\$0.00
063	Brunswick School Department	\$29,304,951.38	\$28,663,143.73	\$17,478,837.75	8.11	\$11,184,305.98	\$16,469,856.00	7.47	\$11,713,393.61	\$1,008,981.75	0.64	(\$529,087.63)
070 877	Calais School Department	\$6,196,293.88	\$6,079,386.83	\$1,350,563.17	8.11	\$4,728,823.66	\$1,345,347.00	7.47	\$4,458,184.78	\$5,216.17	0.64	\$270,638.88
075	Cape Elizabeth School Department	\$15,953,205.93	\$15,561,690.61	\$14,460,130.50	8.11	\$1,101,560.11	\$13,327,227.00	7.47	\$2,297,964.65	\$1,132,903.50	0.64	(\$1,196,404.54)
076	Caratunk School Department	\$18,871.95	\$18,574.77	\$18,430.80	0.71	\$143.97	\$18,272.74	0.67	\$141.49	\$158.06	0.04	\$2.48
079 890	Carroll Plt School Department	\$254,385.92	\$249,263.91	\$122,385.50	8.11	\$126,878.41	\$118,773.00	7.47	\$117,945.51	\$3,812.50	0.64	\$8,932.90
083	Castine School Department	\$751,482.10	\$734,044.22	\$716,737.09	1.87	\$17,307.13	\$700,904.00	1.73	\$17,307.13	\$15,833.09	0.15	\$0.00
085	Caswell School Department	\$479,759.57	\$468,328.71	\$143,408.44	8.76	\$324,920.27	\$136,016.93	8.07	\$290,047.89	\$7,391.51	0.69	\$34,872.38
089 877	Charlotte School Department	\$641,339.73	\$628,754.65	\$204,651.25	8.11	\$424,103.40	\$208,039.50	7.47	\$392,264.82	(\$3,368.25)	0.64	\$31,838.58
100 890	Cooper School Department	\$182,035.26	\$177,899.82	\$173,820.33	7.96	\$4,078.49	\$164,242.84	7.16	\$4,078.49	\$9,577.49	0.80	\$0.00
101	Coplin Plt School Department	\$133,685.18	\$130,501.09	\$128,429.33	4.30	\$2,071.76	\$124,175.28	3.69	\$2,071.76	\$4,254.05	0.61	\$0.00
106 891	Cranberry Isles School Department	\$172,943.94	\$169,472.25	\$160,747.43	0.81	\$8,724.82	\$159,540.68	0.80	\$8,724.82	\$1,206.75	0.01	\$0.00
107 877	Crawford School Department	\$196,683.63	\$193,092.30	\$121,710.08	8.11	\$71,382.22	\$119,520.00	7.47	\$65,013.11	\$2,190.08	0.64	\$6,369.11
111 896	Cutler School Department	\$757,836.61	\$740,540.85	\$633,000.50	8.11	\$107,540.35	\$583,407.00	7.47	\$105,255.30	\$49,593.50	0.64	\$2,285.05
114 893	Damariscotta School Department	\$1,088,416.35	\$1,064,085.12	\$1,019,918.07	6.79	\$44,167.05	\$992,164.89	6.30	\$44,167.05	\$27,753.18	0.49	\$0.00
117	Deblois School Department	\$75,535.30	\$73,959.90	\$73,302.33	1.70	\$657.57	\$68,898.18	1.49	\$629.67	\$4,404.15	0.21	\$27.90
118	Dedham School Department	\$2,272,461.34	\$2,218,585.67	\$2,125,970.06	8.10	\$92,615.61	\$2,006,068.50	7.47	\$144,879.24	\$119,901.56	0.63	(\$52,263.63)
121	Dennistown Plt School Department	\$9,994.46	\$9,887.90	\$9,838.19	1.20	\$49.71	\$9,796.17	1.13	\$49.05	\$42.02	0.06	\$0.66
122 877	Dennysville School Department	\$478,195.09	\$467,693.41	\$132,516.75	8.11	\$335,176.66	\$127,737.00	7.47	\$320,532.99	\$4,779.75	0.64	\$14,643.67
129 890	Drew Plt School Department	\$34,175.26	\$33,284.91	\$32,608.17	7.09	\$676.74	\$29,586.89	6.43	\$654.56	\$3,021.28	0.66	\$22.18
135 896	East Machias School Department	\$2,095,989.19	\$2,044,693.07	\$584,602.33	8.11	\$1,360,090.74	\$713,385.00	7.47	\$1,212,440.33	(\$28,762.67)	0.64	\$147,650.41
136	East Millinocket School Department	\$2,295,539.46	\$2,238,822.66	\$1,589,025.73	8.48	\$650,796.93	\$1,465,736.75	7.82	\$622,660.38	\$123,288.98	0.66	\$28,136.55
137	Easton School Department	\$2,105,616.18	\$2,056,046.93	\$1,255,490.54	8.48	\$800,556.39	\$1,218,049.62	7.82	\$720,854.82	\$37,440.92	0.67	\$79,701.57

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed: Less or 3 year average valuations or 2010 valuations SAUs under 1200 attending student 10% less on matrix ratios except teachers		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
		Conforming:		Non-Conforming:		2011-12			2011-12				
		Adjusted		Adjusted		Adjusted			Adjusted				
Regional Index not applied to benefits		Local		Mill		State			Local Mill State				
TOTAL ALLOCATION		Share		Rate		Share			Share Rate Share				
UNIX	ACS	SAUs - UNIX Order at 100%	SAUs - UNIX Order 97%	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	Col. 6	Col. 7	Col. 8	
138	877	Eastport School Department	\$1,499,035.57	\$1,473,108.30	\$1,035,008.50	8.11	\$438,099.80	\$984,172.50	7.47	\$418,463.13	\$50,836.00	0.64	\$19,636.67
140	898	Edgecomb School Department	\$2,226,327.60	\$2,180,560.87	\$1,889,897.17	7.99	\$290,663.70	\$1,791,679.50	7.47	\$320,981.18	\$98,217.67	0.52	(\$30,317.48)
151		Falmouth School Department	\$21,200,701.04	\$20,713,979.37	\$17,587,985.08	8.11	\$3,125,994.29	\$16,220,731.50	7.47	\$4,556,872.70	\$1,367,263.58	0.64	(\$1,430,878.41)
154	897	Fayette School Department	\$1,361,728.80	\$1,328,822.11	\$1,292,223.34	7.93	\$36,598.77	\$1,221,096.12	7.32	\$36,598.77	\$71,127.22	0.61	\$0.00
167		Georgetown School Department	\$1,260,905.07	\$1,230,500.91	\$1,185,947.17	2.26	\$44,553.74	\$1,143,073.41	2.17	\$44,553.74	\$42,873.76	0.09	\$0.00
168		Gilead School Department	\$293,039.80	\$286,382.62	\$239,896.15	8.44	\$46,486.48	\$231,722.33	7.78	\$37,531.14	\$8,173.82	0.66	\$8,955.34
170		Glenwood Plt School Dept.	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
171		Gorham School Department	\$28,943,833.61	\$28,323,941.55	\$11,699,162.25	8.11	\$16,624,779.30	\$10,782,571.50	7.47	\$17,357,145.07	\$916,590.75	0.64	(\$732,365.77)
174		Grand Isle School Department	\$593,208.29	\$579,451.65	\$157,787.04	8.70	\$421,664.62	\$148,180.09	8.03	\$406,210.63	\$9,606.95	0.67	\$15,453.99
175	890	Grand Lake Stream Plt School Dept	\$75,110.44	\$73,577.33	\$72,254.93	2.82	\$1,322.40	\$70,188.38	2.59	\$1,302.81	\$2,066.55	0.24	\$19.59
177		Greenbush School Department	\$2,235,484.06	\$2,185,314.74	\$601,639.98	8.82	\$1,683,674.76	\$463,143.22	8.14	\$1,589,318.69	\$38,496.76	0.68	\$94,356.07
180		Greenville School Department	\$1,986,418.37	\$1,937,404.95	\$1,857,466.16	5.59	\$79,938.79	\$1,750,338.89	5.01	\$79,938.79	\$107,127.27	0.58	\$0.00
189	894	Harmony School Department	\$1,237,046.90	\$1,207,495.35	\$405,250.00	8.11	\$802,245.35	\$406,368.00	7.47	\$718,800.91	(\$1,118.00)	0.64	\$83,444.44
197		Hermon School Department	\$8,736,612.28	\$8,534,363.77	\$3,608,922.87	8.55	\$4,925,440.91	\$3,460,170.35	7.89	\$4,835,067.67	\$148,752.52	0.66	\$90,373.24
199		Highland Plt School Department	\$78,246.40	\$76,091.25	\$70,384.65	8.45	\$55,706.60	\$69,720.71	7.70	\$1,051.92	\$663.94	0.70	\$4,654.68
204		Hope School Department	\$1,418,680.73	\$1,382,562.97	\$1,030,681.73	8.46	\$351,881.24	\$993,150.43	7.80	\$330,113.32	\$37,531.30	0.66	\$21,767.92
210		Isle Au Haut School Department	\$134,612.98	\$132,538.81	\$125,725.40	1.56	\$6,813.41	\$125,399.81	1.51	\$6,813.41	\$325.59	0.04	\$0.00
211		Islesboro School Department	\$870,026.43	\$849,871.14	\$817,838.83	1.31	\$32,032.31	\$792,054.67	1.19	\$32,032.31	\$25,784.16	0.12	\$0.00
215	893	Jefferson School Department	\$4,000,315.47	\$3,928,111.23	\$2,967,510.67	8.11	\$960,600.56	\$2,831,877.00	7.47	\$956,519.62	\$136,633.67	0.64	\$4,080.94
216	896	Jonesboro School Department	\$804,484.22	\$785,456.95	\$497,241.75	8.11	\$288,215.20	\$458,284.50	7.47	\$267,499.71	\$38,957.25	0.64	\$20,715.49
217		Jonesport School Department	\$990,271.99	\$963,533.19	\$944,791.72	8.44	\$18,741.47	\$864,707.44	7.72	\$11,185.32	\$80,084.28	0.71	\$7,556.16
222		Kingsbury Plt School Department	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00
223		Kittery School Department	\$10,932,731.60	\$10,698,096.98	\$10,046,427.21	6.05	\$651,669.77	\$9,787,801.15	5.75	\$651,669.77	\$258,626.06	0.30	\$0.00
226		Lake View Plt. School Department	\$9,768.95	\$9,526.03	\$9,432.89	0.08	\$93.14	\$8,658.94	0.07	\$90.80	\$773.95	0.01	\$2.34
227	890	Lakeville School Department	\$71,403.06	\$69,602.39	\$68,226.86	1.09	\$1,375.53	\$63,455.16	1.00	\$1,367.07	\$4,771.70	0.09	\$8.46
233		Lewiston School Department	\$56,954,696.96	\$55,758,308.58	\$20,048,833.25	8.11	\$35,709,375.33	\$18,478,165.50	7.47	\$35,285,977.51	\$1,570,767.75	0.64	\$423,397.82
239		Lincoln Plt School Department	\$10,866.50	\$10,767.30	\$10,675.24	0.44	\$92.06	\$10,596.28	0.42	\$89.54	\$78.96	0.03	\$2.52
240		Lincolnvile School Department	\$2,497,001.42	\$2,452,966.92	\$1,945,182.85	6.25	\$607,784.07	\$1,873,664.49	5.82	\$604,686.79	\$71,518.36	0.43	\$3,097.28
242		Lisbon School Department	\$13,441,051.24	\$13,140,421.88	\$5,012,267.08	8.11	\$8,128,154.80	\$4,702,738.50	7.47	\$8,018,976.55	\$309,528.58	0.64	\$109,178.25
247	891	Frenchboro School Department	\$92,553.12	\$90,227.14	\$88,469.51	7.43	\$1,757.63	\$86,514.17	6.89	\$1,747.88	\$1,955.34	0.54	\$9.75
249		Lowell School Department	\$355,547.23	\$348,757.19	\$335,839.86	7.72	\$12,917.33	\$321,348.61	6.96	\$12,917.33	\$14,491.25	0.76	\$0.00
253	896	Machias School Department	\$2,791,588.62	\$2,725,577.75	\$1,080,801.75	8.11	\$1,644,776.00	\$1,052,896.50	7.47	\$1,468,078.95	\$27,905.25	0.64	\$176,697.05
254	896	Machiasport School Department	\$939,613.32	\$918,179.41	\$887,497.50	8.11	\$30,681.91	\$836,380.02	7.32	\$19,117.20	\$51,117.48	0.78	\$11,564.71
255	890	Macwahoc Plt School Dept	\$84,576.63	\$83,188.62	\$53,763.17	8.11	\$29,425.45	\$51,543.00	7.47	\$27,823.82	\$2,220.17	0.64	\$1,601.63
256		Madawaska School Department	\$6,291,675.07	\$6,152,710.88	\$3,293,816.86	8.49	\$2,858,894.02	\$3,051,391.46	7.83	\$2,866,977.80	\$242,425.40	0.65	(\$8,083.78)
263	896	Marshfield School Department	\$655,410.83	\$638,404.40	\$304,477.83	8.11	\$333,926.57	\$280,872.00	7.47	\$320,649.29	\$23,605.83	0.64	\$13,277.28
270	890	Meddybemps School Department	\$132,847.12	\$129,887.30	\$125,828.52	5.79	\$4,058.78	\$119,003.45	5.12	\$4,058.78	\$6,825.07	0.88	\$0.00
271		Medway School Department	\$1,710,876.70	\$1,669,596.94	\$535,959.53	8.71	\$1,133,637.42	\$512,409.07	8.03	\$1,044,274.56	\$23,550.46	0.88	\$89,362.86
276		Millford School Department	\$4,466,068.89	\$4,366,888.92	\$1,558,706.79	8.60	\$2,808,182.14	\$1,476,722.03	7.93	\$2,694,029.16	\$81,984.76	0.67	\$114,152.98
277		Millinocket School Department	\$4,782,384.85	\$4,669,322.60	\$2,560,909.83	8.11	\$2,108,412.77	\$2,395,629.00	7.47	\$1,962,098.68	\$165,280.83	0.64	\$146,314.09
280		Monhegan Plt School Dept	\$60,623.79	\$59,587.61	\$51,762.22	0.54	\$7,825.39	\$51,721.33	0.50	\$7,825.39	\$40.89	0.04	\$0.00
291	891	Mount Desert School Department	\$1,485,067.28	\$1,452,644.83	\$1,361,289.99	1.05	\$91,354.84	\$1,309,206.56	0.99	\$91,354.84	\$52,083.43	0.05	\$0.00

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed: Less or 3 year average valuations or 2010 valuations		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
SAUs under 1200 attending student 10% less on matrix ratios except teachers		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
Regional Index not applied to benefits			Conforming:	8.11			7.47						
			Non-Conforming:	8.14		2011-12	7.50		2011-12	Adjusted	Adjusted	Adjusted	
		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State	
		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
TOTAL ALLOCATION		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3-	Col. 4-	Col. 5-	
UNIX	AOS	SAUs - UNIX Order at 100%	97%	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	ED 281 Line 50	Col. 6	Col. 7	Col. 8	
294		Nashville PIt School Department	\$45,405.30	\$44,161.26	\$43,568.16	1.90	\$593.10	\$42,348.25	1.69	\$574.22	\$1,219.91	0.22	\$18.88
297	893	Newcastle School Department	\$821,317.83	\$802,472.62	\$783,363.52	7.26	\$19,109.10	\$761,656.72	7.03	\$19,109.10	\$21,706.80	0.23	\$0.00
305		New Sweden School Department	\$696,464.48	\$680,225.41	\$286,303.93	8.62	\$393,921.48	\$277,834.68	7.94	\$365,143.18	\$8,469.25	0.68	\$28,778.30
307	893	Nobleboro School Department	\$2,106,719.63	\$2,056,054.44	\$1,992,263.92	5.81	\$63,790.52	\$1,909,758.92	5.52	\$63,790.52	\$2,505.00	0.29	\$0.00
310	896	Northfield School Department	\$142,848.35	\$139,877.11	\$135,939.10	3.21	\$3,938.01	\$128,842.18	2.84	\$3,938.01	\$7,096.92	0.36	\$0.00
322		Orient School Department	\$150,403.23	\$147,565.77	\$145,185.02	4.18	\$2,370.75	\$137,658.71	3.69	\$2,276.69	\$7,536.31	0.50	\$94.06
325		Orrington School Department	\$5,772,564.83	\$5,639,501.76	\$2,703,557.83	8.11	\$2,935,943.93	\$2,524,860.00	7.47	\$2,959,937.89	\$178,697.83	0.64	(\$23,993.96)
327		Otis School Department	\$571,049.79	\$557,794.43	\$545,509.78	3.99	\$12,284.65	\$530,520.19	3.18	\$12,284.65	\$14,989.59	0.41	\$0.00
339	877	Pembroke School Department	\$1,464,411.14	\$1,434,057.08	\$659,747.00	8.11	\$774,310.08	\$634,203.00	7.47	\$721,132.82	\$25,544.00	0.64	\$53,177.26
340		Penobscot School Department	\$1,009,386.16	\$985,581.95	\$968,859.53	5.81	\$16,722.42	\$927,159.59	5.32	\$16,722.42	\$41,699.94	0.50	\$0.00
342	877	Perry School Department	\$1,288,084.02	\$1,257,487.38	\$701,352.67	8.11	\$556,134.71	\$689,481.00	7.47	\$495,735.49	\$11,871.67	0.64	\$60,399.22
348		Pleasant Ridge PIt School Dept	\$113,815.41	\$111,715.96	\$107,672.51	1.41	\$4,043.45	\$103,369.76	1.07	\$4,043.45	\$4,302.75	0.34	\$0.00
353		Portland Public Schools	\$78,181,882.37	\$76,321,481.36	\$66,435,874.50	8.11	\$9,885,606.86	\$61,230,843.00	7.47	\$13,221,741.92	\$5,205,031.50	0.64	(\$3,336,135.06)
355		Long Island School Department	\$402,290.82	\$394,071.95	\$365,631.01	2.72	\$28,440.94	\$354,827.27	2.42	\$28,440.94	\$10,803.74	0.30	\$0.00
357	890	Princeton School Department	\$1,089,697.75	\$1,062,881.58	\$405,655.25	8.11	\$657,226.33	\$419,440.50	7.47	\$582,670.97	(\$13,785.25)	0.64	\$74,555.36
364	890	Reed PIt School Department	\$196,162.70	\$192,257.12	\$84,832.33	8.11	\$107,424.79	\$78,435.00	7.47	\$103,323.95	\$6,397.33	0.64	\$4,100.84
367	877	Robbinston School Department	\$840,695.24	\$820,423.92	\$400,522.08	8.11	\$419,901.84	\$422,055.00	7.47	\$353,794.45	(\$21,532.92)	0.64	\$66,107.39
371	896	Roque Bluffs School Department	\$359,990.53	\$352,007.80	\$331,141.25	4.32	\$20,866.55	\$310,442.37	4.01	\$20,866.55	\$20,698.88	0.31	\$0.00
381		Sanford School Department	\$32,648,130.24	\$31,885,309.92	\$12,920,180.50	8.11	\$18,965,129.42	\$11,907,927.00	7.47	\$18,854,970.70	\$1,012,253.50	0.64	\$110,158.72
383		Scarborough School Department	\$32,660,848.49	\$31,898,256.79	\$28,947,953.08	8.11	\$2,950,303.71	\$27,044,761.50	7.47	\$4,722,372.92	\$1,903,191.58	0.64	(\$1,772,069.21)
388		Seboeis PIt School Department	\$9,071.62	\$9,071.62	\$8,538.99	0.98	\$532.63	\$8,920.82	0.89	\$150.80	(\$381.83)	0.09	\$381.83
389		Sedgwick School Department	\$1,366,880.26	\$1,334,238.78	\$1,308,370.40	5.14	\$25,868.38	\$1,230,313.26	4.73	\$25,868.38	\$78,057.14	0.41	\$0.00
392		Shirley School Department	\$173,864.54	\$170,480.62	\$158,335.59	5.34	\$12,145.03	\$149,047.08	4.93	\$12,145.03	\$9,288.51	0.41	\$0.00
401	893	South Bristol School Department	\$1,096,798.27	\$1,072,986.73	\$1,018,584.09	1.45	\$54,402.64	\$988,612.72	1.34	\$54,402.64	\$29,971.37	0.11	\$0.00
402	898	Southport School Department	\$492,938.15	\$481,065.97	\$460,013.42	0.65	\$21,052.55	\$445,387.25	0.62	\$21,052.55	\$14,626.17	0.03	\$0.00
403		South Portland School Department	\$32,329,738.51	\$31,582,564.32	\$29,923,248.35	7.76	\$1,659,315.97	\$28,952,226.00	7.47	\$2,123,288.83	\$971,022.35	0.29	(\$463,972.86)
405	891	Southwest Harbor School Department	\$1,649,498.79	\$1,616,312.04	\$1,477,337.72	3.15	\$138,974.32	\$1,430,756.19	3.04	\$138,974.32	\$46,581.53	0.11	\$0.00
420		Surry School Department	\$1,693,282.24	\$1,659,004.69	\$1,609,868.92	4.68	\$49,135.77	\$1,566,451.32	4.34	\$49,135.77	\$43,417.60	0.34	\$0.00
424		Talmadge School Department	\$110,907.57	\$108,527.99	\$44,185.59	8.58	\$64,342.41	\$43,795.48	7.89	\$57,126.09	\$390.11	0.69	\$7,216.32
426		The Forks PIt School Dept	\$34,533.83	\$33,586.53	\$33,204.18	0.79	\$382.35	\$31,152.22	0.68	\$377.07	\$2,051.96	0.11	\$5.28
430	891	Tremont School Department	\$1,194,625.04	\$1,167,823.69	\$1,105,390.12	3.20	\$62,433.57	\$1,038,228.44	2.87	\$62,433.57	\$67,161.68	0.34	\$0.00
431	891	Trenton School Department	\$2,044,432.95	\$2,003,854.19	\$1,847,235.15	6.54	\$156,619.04	\$1,760,667.85	6.05	\$156,619.04	\$86,567.30	0.49	\$0.00
436		Upton School Department	\$73,074.99	\$72,077.35	\$69,991.98	3.31	\$2,085.37	\$67,968.97	2.98	\$2,085.37	\$2,023.01	0.34	\$0.00
438		Vanceboro School Department	\$226,011.15	\$220,676.28	\$78,624.43	8.66	\$142,051.85	\$74,989.25	7.98	\$135,980.16	\$3,635.18	0.68	\$6,071.69
439	892	Vassalboro School Department	\$6,791,334.66	\$6,645,369.47	\$2,516,332.33	8.11	\$4,129,037.14	\$2,396,376.00	7.47	\$4,005,344.35	\$119,956.33	0.64	\$123,692.79
445		Waite School Department	\$84,758.20	\$83,397.42	\$78,135.30	8.39	\$5,262.12	\$72,738.40	7.74	\$9,607.93	\$5,396.90	0.65	(\$4,345.81)
456	892	Waterville Public Schools	\$19,122,082.66	\$18,688,731.49	\$6,541,950.75	8.11	\$12,146,780.74	\$6,155,653.50	7.47	\$11,781,750.00	\$386,297.25	0.64	\$365,030.74
463	896	Wesley School Department	\$91,887.13	\$89,855.99	\$88,391.12	4.90	\$1,464.87	\$83,375.63	4.46	\$1,445.28	\$5,015.49	0.44	\$19.59
465		Westbrook School Department	\$28,699,373.22	\$28,112,526.66	\$15,119,742.42	8.11	\$12,992,784.24	\$14,045,841.00	7.47	\$13,403,739.52	\$1,073,901.42	0.64	(\$410,955.28)
467		West Forks PIt School Department	\$32,027.60	\$31,521.72	\$31,287.00	1.76	\$234.72	\$31,056.78	1.67	\$231.26	\$230.22	0.09	\$3.46
469		Westmanland School Department	\$18,423.48	\$18,300.59	\$18,253.45	1.36	\$47.14	\$17,904.06	1.34	\$46.53	\$349.39	0.03	\$0.61
474	896	Whiting School Department	\$585,771.13	\$572,832.66	\$517,369.17	8.11	\$55,463.49	\$498,996.00	7.47	\$42,100.05	\$18,373.17	0.64	\$13,363.44

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed: Lessor of 3 year average valuations or 2010 valuations		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
SAUs under 1200 attending student 10% less on matrix ratios except teachers		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
Disadvantaged and/or at risk			Conforming:	8.11			7.47			Adjusted	Adjusted	Adjusted	
Regional Index not applied to benefits			Non-Conforming:	8.14		2011-12	7.50		2011-12	Adjusted	Adjusted	Adjusted	
TOTAL ALLOCATION		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State	
UNIX ACS SAUs - UNIX Order		Total	Total	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
		Allocation	Allocation at	Share	Rate	Share	Share	Rate	Share	Col. 3 -	Col. 4 -	Col. 5 -	
		at 100%	97%	ED 261 Line 50	ED 261 Line 50	ED 261 Line 50	ED 261 Line 50	ED 261 Line 50	ED 261 Line 50	Col. 6	Col. 7	Col. 8	
475	896	Whitneyville School Department	\$258,634.85	\$253,949.91	\$93,207.50	8.11	\$160,742.41	\$88,519.50	7.47	\$150,104.18	\$4,688.00	0.64	\$10,638.23
476		Williamantic School Department	\$139,544.63	\$136,809.14	\$128,637.13	2.20	\$8,172.01	\$121,112.57	1.95	\$8,172.01	\$7,524.56	0.25	\$0.00
481	882	Winslow Schools	\$12,243,264.57	\$11,960,331.19	\$4,475,951.17	8.11	\$7,484,480.02	\$4,290,394.50	7.47	\$7,314,174.26	\$185,456.67	0.64	\$170,305.76
485	897	Winthrop Public Schools	\$8,835,307.70	\$8,642,650.69	\$4,901,093.50	8.11	\$3,741,557.19	\$4,689,292.50	7.47	\$3,616,756.07	\$211,801.00	0.64	\$124,801.12
487		Woodland School Department	\$1,606,957.15	\$1,568,533.42	\$448,860.80	8.76	\$1,119,672.63	\$441,051.34	8.07	\$1,059,704.01	\$7,809.46	0.69	\$59,968.62
489		Woodville School Department	\$430,393.90	\$421,693.58	\$137,250.99	8.64	\$284,442.99	\$130,236.47	7.97	\$267,532.77	\$7,014.12	0.68	\$16,910.22
491		Yamouth Schools	\$14,095,052.42	\$13,773,463.52	\$13,139,096.94	8.04	\$634,366.58	\$12,210,462.00	7.47	\$11,555,685.35	\$928,634.94	0.57	(\$921,318.77)
492		York School Department	\$18,921,788.36	\$18,484,472.54	\$17,506,733.98	4.22	\$977,738.56	\$17,412,169.51	4.14	\$977,738.56	\$94,564.47	0.08	\$0.00
493	877	Baring Pitt School Department	\$379,114.84	\$371,262.24	\$103,203.67	8.11	\$268,058.57	\$99,351.00	7.47	\$255,934.61	\$3,852.67	0.64	\$12,123.96
495		Medford School Department	\$282,503.10	\$276,607.52	\$138,119.88	8.52	\$138,487.64	\$128,844.45	7.86	\$132,725.73	\$9,275.43	0.66	\$5,761.91
496		Carrabasset Valley School Department	\$634,069.45	\$617,753.75	\$607,168.75	1.06	\$10,585.00	\$585,436.84	0.97	\$10,585.00	\$20,731.91	0.09	\$0.00
497		Beaver Cove School Department	\$133,341.86	\$130,471.80	\$121,988.47	1.61	\$8,483.33	\$116,758.29	1.50	\$8,483.33	\$5,230.18	0.12	\$0.00
499		Chebeague Island School Department	\$686,079.76	\$676,217.94	\$528,983.29	2.36	\$147,234.65	\$526,602.81	2.35	\$147,234.65	\$2,380.48	0.01	\$0.00
501		RSU 79/MSAD 01	\$19,323,846.33	\$18,896,933.58	\$5,629,597.92	8.11	\$13,267,335.66	\$5,533,776.00	7.47	\$12,612,591.98	\$95,821.92	0.64	\$654,743.68
503		RSU 03/MSAD 03	\$18,801,972.63	\$18,467,651.04	\$5,787,375.27	8.11	\$12,680,275.77	\$5,664,127.50	7.47	\$12,133,913.88	\$123,247.77	0.64	\$546,361.89
504		RSU 08/MSAD 04	\$6,806,036.57	\$6,647,234.02	\$3,166,849.07	8.55	\$3,480,384.95	\$3,071,034.09	7.87	\$3,200,547.44	\$95,814.98	0.67	\$279,837.52
506		RSU 06/MSAD 06	\$42,148,239.25	\$41,218,228.81	\$21,335,331.83	7.63	\$19,882,896.98	\$20,120,445.00	7.04	\$20,236,643.49	\$1,214,886.83	0.59	(\$353,746.51)
507		RSU 07/MSAD 07	\$703,407.76	\$686,683.29	\$665,379.11	1.57	\$21,304.18	\$666,491.42	1.49	\$21,304.18	\$8,887.69	0.09	\$0.00
508		RSU 08/MSAD 08	\$2,319,505.04	\$2,271,919.96	\$1,978,627.23	3.71	\$793,292.73	\$1,892,694.32	3.48	\$790,223.56	\$85,932.91	0.23	\$3,069.17
509		RSU 09/MSAD 09	\$25,764,634.42	\$25,233,611.23	\$9,399,795.97	7.81	\$15,833,815.26	\$9,172,809.13	7.22	\$15,174,499.57	\$226,986.84	0.60	\$659,315.69
510	895	MSAD 10	\$209,427.55	\$205,100.72	\$200,358.83	7.34	\$4,741.89	\$190,388.95	6.53	\$4,741.89	\$8,969.88	0.81	\$0.00
511		RSU 11/MSAD 11	\$20,332,005.44	\$19,856,407.16	\$7,170,898.75	8.11	\$12,685,508.41	\$6,846,628.50	7.47	\$12,288,725.16	\$324,270.25	0.64	\$396,783.25
512		RSU 82/MSAD 12	\$1,566,563.99	\$1,516,632.08	\$852,691.72	8.03	\$663,940.36	\$843,013.62	7.42	\$604,368.52	\$9,678.10	0.62	\$59,571.84
513		RSU 83/MSAD 13	\$2,159,802.45	\$2,106,515.27	\$1,054,798.46	8.52	\$1,051,716.81	\$1,085,574.46	7.84	\$896,128.91	(\$30,775.99)	0.68	\$155,587.90
514		RSU 84/MSAD 14	\$1,228,596.97	\$1,199,380.16	\$598,315.79	6.97	\$601,064.37	\$551,852.38	6.19	\$556,253.89	\$46,463.41	0.78	\$44,810.48
515		RSU 15/MSAD 15	\$19,104,497.67	\$18,656,704.84	\$11,523,689.00	8.11	\$7,133,015.84	\$10,620,846.00	7.47	\$7,743,579.05	\$902,843.00	0.64	(\$610,563.21)
517		RSU 17/MSAD 17	\$37,426,124.17	\$36,638,665.40	\$19,532,668.51	7.96	\$17,105,996.89	\$18,530,739.97	7.32	\$16,556,615.81	\$1,001,928.54	0.65	\$549,381.08
519	877	RSU 85/MSAD 19	\$1,231,286.36	\$1,203,966.34	\$1,147,564.57	6.94	\$56,401.77	\$1,074,199.54	6.27	\$56,401.77	\$73,365.03	0.67	\$0.00
520	899	RSU 86/MSAD 20	\$4,999,672.06	\$4,884,069.62	\$1,309,362.75	8.11	\$3,574,706.87	\$1,291,936.50	7.47	\$3,285,876.17	\$17,426.25	0.64	\$288,830.70
522		RSU 22/MSAD 22	\$24,183,845.22	\$23,688,765.95	\$7,388,653.08	8.11	\$16,300,112.87	\$6,986,317.50	7.47	\$16,362,845.03	\$402,335.58	0.64	(\$62,732.16)
523		RSU 87/MSAD 23	\$8,499,964.75	\$8,303,177.99	\$2,617,565.36	8.88	\$5,685,612.63	\$2,534,434.22	8.00	\$5,335,454.13	\$83,131.14	0.68	\$350,158.50
524		RSU 88/MSAD 24	\$3,778,869.98	\$3,690,854.60	\$819,748.27	8.84	\$2,871,106.34	\$782,926.17	8.15	\$2,710,743.94	\$36,822.10	0.69	\$160,362.40
527	895	MSAD 27	\$10,058,433.52	\$9,826,534.05	\$3,165,677.92	8.11	\$6,660,856.13	\$3,074,652.00	7.47	\$6,322,881.18	\$91,025.92	0.63	\$337,974.95
528		RSU 28/MSAD 28	\$7,414,610.75	\$7,244,645.70	\$7,083,012.76	4.85	\$161,632.94	\$6,873,182.60	4.69	\$161,632.94	\$209,830.16	0.15	\$0.00
529		RSU 29/MSAD 29	\$12,119,125.47	\$11,843,165.66	\$2,858,498.42	8.11	\$8,984,667.24	\$2,806,479.00	7.47	\$8,471,790.62	\$52,019.42	0.64	\$512,876.62
530	890	RSU 30/MSAD 30	\$2,834,587.44	\$2,774,814.76	\$794,019.83	8.11	\$1,980,794.93	\$748,494.00	7.47	\$1,873,936.81	\$45,525.83	0.63	\$106,858.12
531		RSU 31/MSAD 31	\$5,473,248.32	\$5,366,167.04	\$2,175,246.92	8.11	\$3,180,920.12	\$2,060,226.00	7.47	\$2,953,381.00	\$115,020.92	0.64	\$227,539.12
532		RSU 32/MSAD 32	\$4,584,085.47	\$4,516,964.04	\$1,538,616.41	8.51	\$2,978,347.64	\$1,541,929.00	7.84	\$2,824,962.57	(\$3,312.59)	0.67	\$153,385.07
533		RSU 33/MSAD 33	\$2,931,030.78	\$2,862,245.72	\$947,649.44	8.66	\$1,914,596.28	\$903,284.43	7.99	\$1,835,465.28	\$44,365.01	0.67	\$79,131.00
535		RSU 35/MSAD 35	\$24,411,400.97	\$23,848,308.27	\$13,022,843.83	8.11	\$10,825,464.44	\$12,035,664.00	7.47	\$11,622,842.31	\$987,179.83	0.64	(\$797,377.87)
537		RSU 37/MSAD 37	\$7,589,907.11	\$7,427,300.12	\$4,783,165.75	8.11	\$2,644,134.37	\$4,533,169.50	7.47	\$2,395,987.79	\$249,996.25	0.64	\$248,146.58
540		RSU 40/MSAD 40	\$20,478,112.20	\$20,049,745.92	\$11,077,293.12	7.66	\$8,972,452.80	\$10,414,016.85	7.09	\$8,946,678.35	\$663,276.27	0.57	\$25,774.45

		2011-12 PRELIMINARY ESTIMATES for General Purpose for Local Schools					Current						
Proposed Lessor of 3 year average valuations or 2010 valuations		Amounts do not include "unbonded" debt for approved school construction projects.					Proposed						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Differences			
SAUs under 1200 attending student 10% less on matrix ratios except teachers		Conforming:		Non-Conforming:		2011-12		2011-12		Adjusted	Adjusted	Adjusted	
Regional index not applied to benefits		EPS	EPS	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Local	Mill	State	
TOTAL ALLOCATION		Allocation	Allocation at	Local	Mill	State	Local	Mill	State	Share	Rate	Share	
UNIX	AOS	SAUs - UNIX Order	at 100%	97%	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	ED 287 Line 50	Col. 6	Col. 7	Col. 8	
541		RSU 41/MSAD 41	\$6,109,520.16	\$5,961,096.94	\$1,630,455.83	8.11	\$4,330,641.11	\$1,569,073.50	7.47	\$4,075,456.69	\$61,382.33	0.63	\$255,184.42
542	899	RSU 42/MSAD 42	\$3,097,745.50	\$3,020,253.21	\$855,752.92	8.11	\$2,164,500.29	\$919,930.50	7.47	\$1,925,456.70	(\$64,177.58)	0.64	\$239,043.59
544		RSU 44/MSAD 44	\$7,914,592.06	\$7,747,069.04	\$6,884,711.97	5.49	\$862,357.07	\$6,553,936.55	4.91	\$832,968.62	\$330,775.42	0.58	\$29,388.45
545		RSU 45/MSAD 45	\$3,361,150.79	\$3,280,990.95	\$791,171.77	8.84	\$2,489,819.18	\$779,089.91	8.14	\$2,296,426.58	\$12,061.86	0.71	\$193,392.61
546	894	MSAD 46	\$11,878,394.80	\$11,669,833.21	\$2,824,457.42	8.11	\$8,845,375.79	\$2,769,502.50	7.47	\$8,396,956.10	\$54,954.92	0.64	\$448,419.69
549		RSU 49/MSAD 49	\$22,883,956.88	\$22,130,830.61	\$6,509,395.67	8.11	\$15,621,434.94	\$6,293,101.50	7.47	\$14,917,576.61	\$216,294.17	0.64	\$703,858.33
551		RSU 51/MSAD 51	\$23,042,055.92	\$22,538,891.02	\$12,851,693.25	8.11	\$9,687,197.77	\$11,852,649.00	7.47	\$10,728,617.82	\$999,044.25	0.64	(\$1,041,420.05)
552		RSU 52/MSAD 52	\$21,347,354.37	\$20,875,339.89	\$7,892,919.17	8.11	\$12,982,420.72	\$7,575,700.50	7.47	\$12,760,357.43	\$317,218.67	0.64	\$222,063.29
553		RSU 53/MSAD 53	\$9,521,692.38	\$9,287,064.27	\$3,135,014.00	8.11	\$6,152,050.27	\$2,935,457.00	7.47	\$5,873,325.17	\$198,557.00	0.63	\$278,725.10
554		RSU 54/MSAD 54	\$30,380,464.88	\$29,737,038.10	\$12,948,683.08	8.11	\$16,788,355.02	\$12,241,836.00	7.47	\$16,523,706.51	\$706,847.08	0.64	\$264,648.51
555		RSU 55/MSAD 55	\$12,613,159.29	\$12,346,256.73	\$6,579,368.83	8.11	\$5,766,887.90	\$6,222,136.50	7.47	\$5,512,564.15	\$357,232.33	0.63	\$254,323.75
557		RSU 57/MSAD 57	\$34,591,224.01	\$33,786,078.63	\$20,764,691.77	7.78	\$13,021,386.86	\$19,570,988.99	7.27	\$13,376,819.67	\$1,193,702.78	0.51	(\$355,432.81)
558		RSU 58/MSAD 58	\$6,354,674.21	\$6,206,411.71	\$3,166,610.39	7.12	\$3,039,801.32	\$3,236,712.44	6.56	\$2,639,362.28	(\$70,102.05)	0.56	\$400,439.04
559		RSU 59/MSAD 59	\$9,705,935.50	\$9,474,818.10	\$4,757,176.93	8.53	\$4,717,641.18	\$4,586,994.60	7.86	\$4,419,995.77	\$170,182.33	0.67	\$297,645.41
560		RSU 60/MSAD 60	\$32,145,150.53	\$31,445,958.51	\$13,986,123.08	8.11	\$17,459,835.43	\$13,015,354.50	7.47	\$17,997,260.77	\$970,768.58	0.64	(\$537,425.34)
561		RSU 61/MSAD 61	\$20,028,893.97	\$19,611,652.23	\$18,777,519.13	6.56	\$834,133.10	\$18,073,480.53	6.19	\$834,133.10	\$704,038.60	0.37	(\$60.00)
563		RSU 63/MSAD 63	\$8,837,921.14	\$8,631,108.40	\$4,149,519.07	8.53	\$4,481,589.33	\$3,963,691.12	7.87	\$4,405,657.57	\$185,827.95	0.66	\$75,931.76
564		RSU 64/MSAD 64	\$10,453,642.51	\$10,211,632.29	\$3,475,964.33	8.11	\$6,735,667.96	\$3,357,765.00	7.47	\$6,384,593.92	\$118,199.33	0.64	\$351,074.04
565		RSU 65/MSAD 65	\$74,364.99	\$72,891.10	\$68,890.35	1.76	\$3,800.75	\$64,801.53	1.65	\$3,800.75	\$4,088.82	0.11	\$0.00
568		RSU 68/MSAD 68	\$9,886,898.62	\$9,664,052.07	\$4,012,110.08	8.11	\$5,651,941.99	\$3,960,220.50	7.47	\$5,259,725.06	\$51,889.58	0.64	\$392,216.93
570		RSU 70/MSAD 70	\$5,236,888.21	\$5,125,063.31	\$1,594,966.31	5.95	\$3,530,097.00	\$1,607,355.18	4.43	\$3,192,716.35	(\$12,388.87)	1.52	\$337,380.65
572		RSU 72/MSAD 72	\$12,602,931.85	\$12,315,003.75	\$9,050,706.46	5.72	\$3,264,297.29	\$8,636,026.89	5.30	\$9,142,055.16	\$414,679.57	0.42	\$122,242.13
574		RSU 74/MSAD 74	\$8,551,991.23	\$8,367,439.88	\$3,619,573.53	8.03	\$4,747,866.36	\$3,515,814.56	7.42	\$4,440,000.70	\$103,758.97	0.60	\$307,865.66
575		RSU 75/MSAD 75	\$30,842,093.99	\$30,213,549.99	\$16,544,832.75	4.92	\$13,668,717.24	\$15,992,360.30	4.68	\$13,656,750.34	\$552,472.45	0.24	\$11,966.90
576	891	MSAD 76	\$587,578.94	\$575,119.78	\$548,677.38	3.66	\$26,442.40	\$24,268.33	3.28	\$26,442.40	\$24,409.05	0.38	\$0.00
791		Indian Island	\$1,230,461.19	\$1,200,103.88	\$68,892.50	8.11	\$1,131,211.38	\$65,362.50	7.47	\$1,067,821.94	\$3,530.00	0.64	\$63,389.44
792		Indian Township	\$2,129,996.22	\$2,076,497.82	\$22,558.92	8.11	\$2,053,938.90	\$22,036.50	7.47	\$1,937,589.97	\$522.42	0.64	\$116,348.93
793		Pleasant Point	\$1,726,156.60	\$1,681,977.44	\$13,373.25	8.11	\$1,668,604.19	\$13,072.50	7.47	\$1,580,798.33	\$300.75	0.64	\$107,805.86
801		RSU 01 - LKRSU	\$22,972,812.67	\$22,468,910.42	\$16,361,141.43	6.71	\$6,107,768.99	\$15,382,531.28	6.24	\$6,533,341.34	\$978,610.15	0.48	(\$425,572.35)
802		RSU 02	\$21,759,653.81	\$21,257,411.70	\$10,038,447.75	8.11	\$11,218,963.95	\$9,670,662.00	7.47	\$10,984,078.01	\$387,785.75	0.64	\$234,885.94
804		RSU 04	\$16,495,366.65	\$16,142,931.07	\$5,634,190.75	8.11	\$10,508,740.32	\$5,447,124.00	7.47	\$10,173,418.58	\$187,066.75	0.64	\$335,321.74
805		RSU 05	\$19,753,663.17	\$19,315,366.31	\$14,625,163.31	7.04	\$4,690,203.00	\$14,237,692.84	6.79	\$4,919,878.18	\$387,470.47	0.25	(\$229,675.18)
810		RSU 10	\$30,496,809.90	\$29,870,173.68	\$11,694,522.99	7.98	\$18,175,650.69	\$11,151,654.77	7.34	\$17,659,254.06	\$542,868.22	0.64	\$516,396.63
812		RSU 12	\$22,035,879.46	\$21,577,302.73	\$11,024,873.91	7.39	\$10,552,428.82	\$10,548,374.07	6.81	\$10,417,372.16	\$476,499.84	0.58	\$135,056.66
813		RSU 13	\$22,191,141.81	\$21,683,481.71	\$18,190,660.52	6.30	\$3,492,821.19	\$17,305,879.79	5.84	\$3,598,227.76	\$884,780.73	0.46	\$105,406.57
814		RSU 14	\$36,217,181.44	\$35,428,894.93	\$22,209,524.98	7.62	\$13,219,369.95	\$21,144,624.74	7.18	\$13,823,640.27	\$1,064,900.24	0.44	(\$604,270.32)
816		RSU 16	\$17,310,773.92	\$16,924,953.80	\$8,486,880.58	8.11	\$8,438,073.22	\$8,121,384.00	7.47	\$8,347,425.18	\$365,496.58	0.64	\$90,648.04
818		RSU 18	\$31,349,848.38	\$30,615,001.00	\$16,154,279.36	7.56	\$14,460,721.64	\$15,339,862.40	6.98	\$14,414,987.11	\$814,416.98	0.59	\$45,734.53
819		RSU 19	\$22,646,618.87	\$22,134,405.56	\$7,875,628.50	8.11	\$14,258,777.06	\$7,508,229.50	7.47	\$13,668,709.97	\$369,399.00	0.64	\$590,067.09
820		RSU 20	\$28,268,248.12	\$27,671,338.19	\$17,045,260.76	7.62	\$10,626,077.43	\$16,283,975.17	7.02	\$10,513,522.20	\$761,285.58	0.60	\$112,555.24
821		RSU 21	\$30,182,191.50	\$29,527,903.41	\$26,145,199.18	5.72	\$3,382,704.23	\$25,175,577.68	5.40	\$4,207,277.72	\$969,621.49	0.32	(\$824,573.48)
823		RSU 23	\$38,162,385.83	\$37,229,051.84	\$26,225,225.75	6.77	\$11,003,826.09	\$24,599,563.27	6.35	\$11,879,321.46	\$1,625,662.47	0.42	(\$875,495.36)

	2011-12	3 Yr Avg or 2010	2010	2009	2008		Less 50%	
	NEW SAUs CALCUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS		of 2010	
				PER FY 11	PER FY 10		or	Difference from
UNIX AOS	SAUs - UNIX code order			ED 279	ED 279	Average	Average	2010
002	Acton School Department	633,200,000	633,200,000	639,850,000	638,650,000	637,233,333	633,200,000	0
005 877	Alexander School Department	47,883,333	48,400,000	51,250,000	44,000,000	47,883,333	47,883,333	(516,667)
014	Appleton School Department	83,346,587	91,022,400	80,702,360	78,315,000	83,346,587	83,346,587	(7,675,813)
020	Auburn School Department	2,040,916,667	2,054,450,000	1,981,600,000	2,086,700,000	2,040,916,667	2,040,916,667	(13,533,333)
021	Augusta Public Schools	1,526,900,000	1,552,200,000	1,550,100,000	1,478,400,000	1,526,900,000	1,526,900,000	(25,300,000)
024 890	Baileyville School Department	190,500,000	190,500,000	220,750,000	264,550,000	225,266,667	190,500,000	0
026	Bancroft School Department	6,316,667	7,000,000	6,100,000	5,850,000	6,316,667	6,316,667	(683,333)
027	Bangor School Department	2,390,683,333	2,436,000,000	2,377,800,000	2,358,250,000	2,390,683,333	2,390,683,333	(45,316,667)
028 891	Bar Harbor School Department	1,004,036,523	1,031,368,390	1,038,560,780	942,180,400	1,004,036,523	1,004,036,523	(27,331,867)
031	Beals School Department	37,167,968	37,680,000	36,205,975	37,617,930	37,167,968	37,167,968	(512,032)
032	Beddington School Department	40,650,000	42,000,000	40,500,000	39,450,000	40,650,000	40,650,000	(1,350,000)
040	Biddeford School Department	2,513,900,000	2,513,900,000	2,537,550,000	2,583,300,000	2,544,916,667	2,513,900,000	0
044	Blue Hill School Department	759,166,667	782,150,000	777,350,000	718,000,000	759,166,667	759,166,667	(22,983,333)
049	Bowerbank School Department	66,650,000	67,250,000	66,300,000	66,400,000	66,650,000	66,650,000	(600,000)
052 893	Bremen School Department	100,516,647	106,765,680	94,434,300	100,349,960	100,516,647	100,516,647	(6,249,033)
053	Brewer School Department	729,150,000	729,150,000	729,500,000	738,950,000	732,533,333	729,150,000	0
054 899	Bridgewater School Department	29,100,000	31,850,000	30,050,000	25,400,000	29,100,000	29,100,000	(2,750,000)
057 893	Bristol School Department	1,201,816,667	1,216,750,000	1,200,050,000	1,188,650,000	1,201,816,667	1,201,816,667	(14,933,333)
058	Brooklin School Department	392,450,000	392,450,000	414,150,000	396,850,000	401,150,000	392,450,000	0
060	Brooksville School Department	495,583,333	527,550,000	498,650,000	460,550,000	495,583,333	495,583,333	(31,966,667)
063	Brunswick School Department	2,156,550,000	2,204,800,000	2,172,000,000	2,092,850,000	2,156,550,000	2,156,550,000	(48,250,000)
070 877	Calais School Department	166,633,333	180,100,000	162,100,000	157,700,000	166,633,333	166,633,333	(13,466,667)
075	Cape Elizabeth School Department	1,784,100,000	1,784,100,000	1,828,400,000	1,942,000,000	1,851,500,000	1,784,100,000	0
076	Caratunk School Department	25,983,333	27,200,000	26,600,000	24,150,000	25,983,333	25,983,333	(1,216,667)
079 890	Carroll Plt School Department	15,100,000	15,900,000	15,550,000	13,850,000	15,100,000	15,100,000	(800,000)
083	Castine School Department	382,416,667	405,350,000	381,050,000	360,850,000	382,416,667	382,416,667	(22,933,333)
085	Caswell School Department	16,366,667	16,850,000	16,850,000	15,400,000	16,366,667	16,366,667	(483,333)
089 877	Charlotte School Department	25,250,000	27,850,000	24,800,000	23,100,000	25,250,000	25,250,000	(2,600,000)
100 890	Cooper School Department	21,833,333	22,950,000	22,650,000	19,900,000	21,833,333	21,833,333	(1,116,667)
101	Coplin Plt School Department	29,866,667	33,650,000	29,650,000	26,300,000	29,866,667	29,866,667	(3,783,333)
106 891	Cranberry Isles School Department	198,933,333	199,650,000	196,900,000	200,250,000	198,933,333	198,933,333	(716,667)
107 877	Crawford School Department	15,016,667	16,000,000	15,800,000	13,250,000	15,016,667	15,016,667	(983,333)
111 896	Cutler School Department	78,100,000	78,100,000	86,250,000	73,450,000	79,266,667	78,100,000	0
114 893	Damariscotta School Department	150,210,143	157,557,500	149,768,325	143,304,605	150,210,143	150,210,143	(7,347,357)
117	Deblois School Department	43,150,000	46,300,000	42,250,000	40,900,000	43,150,000	43,150,000	(3,150,000)
118	Dedham School Department	262,516,667	268,550,000	261,350,000	257,650,000	262,516,667	262,516,667	(6,033,333)
121	Dennistown Plt School Department	8,233,333	8,650,000	8,150,000	7,900,000	8,233,333	8,233,333	(416,667)
122 877	Dennysville School Department	16,350,000	17,100,000	16,200,000	15,750,000	16,350,000	16,350,000	(750,000)
129 890	Drew Plt School Department	4,600,000	4,600,000	4,650,000	4,650,000	4,633,333	4,600,000	0
135 896	East Machias School Department	84,466,667	95,500,000	82,250,000	75,650,000	84,466,667	84,466,667	(11,033,333)
136	East Millinocket School Department	187,350,000	187,350,000	203,850,000	203,600,000	198,266,667	187,350,000	0
137	Easton School Department	148,000,000	155,800,000	144,700,000	143,500,000	148,000,000	148,000,000	(7,800,000)
138 877	Eastport School Department	127,700,000	131,750,000	134,600,000	116,750,000	127,700,000	127,700,000	(4,050,000)
140 898	Edgecomb School Department	236,466,667	239,850,000	235,550,000	234,000,000	236,466,667	236,466,667	(3,383,333)

		2011-12	3 Yr Avg or 2010	2010	2009	2008	Average	Less or of 2010 or Average	Difference from 2010
		NEW SAUs CALCUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS			
UNIX	AOS	SAUs - UNIX code order		PER FY 11	PER FY 11	PER FY 10			
				ED 279	ED 279	ED 279			
151		Falmouth School Department	2,170,016,667	2,171,450,000	2,143,400,000	2,195,200,000	2,170,016,667	2,170,016,667	(1,433,333)
154	897	Fayette School Department	162,983,333	166,800,000	167,450,000	154,700,000	162,983,333	162,983,333	(3,816,667)
167		Georgetown School Department	524,500,000	526,450,000	516,650,000	530,400,000	524,500,000	524,500,000	(1,950,000)
168		Gilead School Department	28,433,333	29,800,000	28,650,000	26,850,000	28,433,333	28,433,333	(1,366,667)
170		Glenwood Plt School Dept.	4,633,333	5,100,000	4,750,000	4,050,000	4,633,333	4,633,333	(466,667)
171		Gorham School Department	1,443,450,000	1,443,450,000	1,492,250,000	1,487,700,000	1,474,466,667	1,443,450,000	0
174		Grand Isle School Department	18,133,333	18,450,000	18,550,000	17,400,000	18,133,333	18,133,333	(316,667)
175	890	Grand Lake Stream Plt School Dept	25,600,000	27,150,000	25,750,000	23,900,000	25,600,000	25,600,000	(1,550,000)
177		Greenbush School Department	56,900,000	56,900,000	57,650,000	57,500,000	57,350,000	56,900,000	0
180		Greenville School Department	332,416,667	349,400,000	333,200,000	314,650,000	332,416,667	332,416,667	(16,983,333)
189	894	Harmony School Department	50,000,000	54,400,000	50,900,000	44,700,000	50,000,000	50,000,000	(4,400,000)
197		Hermon School Department	422,016,667	438,600,000	426,850,000	400,600,000	422,016,667	422,016,667	(16,583,333)
									0
199		Highland Plt School Department	8,333,333	9,050,000	8,450,000	7,500,000	8,333,333	8,333,333	(716,667)
204		Hope School Department	121,860,255	127,343,515	122,682,690	115,554,560	121,860,255	121,860,255	(5,483,260)
210		Isle Au Haut School Department	80,750,000	82,800,000	81,500,000	77,950,000	80,750,000	80,750,000	(2,050,000)
211		Islesboro School Department	625,716,667	667,800,000	613,650,000	595,700,000	625,716,667	625,716,667	(42,083,333)
									0
215	893	Jefferson School Department	366,133,333	379,100,000	362,450,000	356,850,000	366,133,333	366,133,333	(12,966,667)
216	896	Jonesboro School Department	61,350,000	61,350,000	64,850,000	58,200,000	61,466,667	61,350,000	0
217		Jonesport School Department	111,983,850	111,983,850	116,912,700	109,779,725	112,892,092	111,983,850	-0
222		Kingsbury Plt School Department	13,083,333	14,300,000	13,350,000	11,600,000	13,083,333	13,083,333	(1,216,667)
223		Kittery School Department	1,660,483,333	1,701,400,000	1,657,000,000	1,623,050,000	1,660,483,333	1,660,483,333	(40,916,667)
226		Lake View Plt. School Department	118,716,667	121,250,000	120,500,000	114,400,000	118,716,667	118,716,667	(2,533,333)
227	890	Lakeville School Department	62,583,333	63,450,000	70,250,000	54,050,000	62,583,333	62,583,333	(866,667)
233		Lewiston School Department	2,473,650,000	2,473,650,000	2,581,550,000	2,499,200,000	2,518,133,333	2,473,650,000	0
239		Lincoln Plt School Department	24,066,667	25,550,000	24,650,000	22,000,000	24,066,667	24,066,667	(1,483,333)
240		Lincolnton School Department	311,016,460	321,696,720	313,859,100	297,493,560	311,016,460	311,016,460	(10,680,260)
242		Lisbon School Department	618,416,667	629,550,000	626,700,000	599,000,000	618,416,667	618,416,667	(11,133,333)
247	891	Frenchboro School Department	11,900,000	12,550,000	11,750,000	11,400,000	11,900,000	11,900,000	(650,000)
249		Lowell School Department	43,483,333	46,150,000	44,800,000	39,500,000	43,483,333	43,483,333	(2,666,667)
253	896	Machias School Department	133,350,000	140,950,000	137,200,000	121,900,000	133,350,000	133,350,000	(7,600,000)
254	896	Machiasport School Department	109,500,000	114,200,000	117,200,000	97,100,000	109,500,000	109,500,000	(4,700,000)
255	890	Macwahoc Plt School Dept	6,633,333	6,900,000	6,600,000	6,400,000	6,633,333	6,633,333	(266,667)
256		Madawaska School Department	388,050,000	389,550,000	389,050,000	385,550,000	388,050,000	388,050,000	(1,500,000)
263	896	Marshfield School Department	37,566,667	37,600,000	38,750,000	36,350,000	37,566,667	37,566,667	(33,333)
270	890	Meddybemps School Department	21,716,667	23,250,000	22,350,000	19,550,000	21,716,667	21,716,667	(1,533,333)
271		Medway School Department	61,566,667	63,850,000	62,800,000	58,050,000	61,566,667	61,566,667	(2,283,333)
276		Milford School Department	181,300,000	186,300,000	178,250,000	179,350,000	181,300,000	181,300,000	(5,000,000)
277		Millinocket School Department	315,966,667	320,700,000	317,050,000	310,150,000	315,966,667	315,966,667	(4,733,333)
280		Monhegan Plt School Dept	95,566,667	102,700,000	98,100,000	85,900,000	95,566,667	95,566,667	(7,133,333)
									0
291	891	Mount Desert School Department	1,300,127,925	1,318,147,800	1,330,383,600	1,251,852,375	1,300,127,925	1,300,127,925	(18,019,875)
294		Nashville Plt School Department	22,883,333	25,100,000	22,100,000	21,450,000	22,883,333	22,883,333	(2,216,667)

		2011-12	3 Yr Avg or 2010	2010	2009	2008			
		NEW SAUs CALCUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS			
					PER FY 11	PER FY 10			
UNIX AOS	SAUs - UNIX code order				ED 279	ED 279	Average	Lesser of 2010 or Average	Difference from 2010
297 893	Newcastle School Department	107,931,832	108,370,650	109,837,595	105,587,250	107,931,832	107,931,832	(438,818)	
305	New Sweden School Department	33,216,667	35,000,000	34,200,000	30,450,000	33,216,667	33,216,667	(1,783,333)	
307 893	Nobleboro School Department	342,833,333	345,800,000	350,700,000	332,000,000	342,833,333	342,833,333	(2,966,667)	
310 896	Northfield School Department	42,416,667	45,350,000	41,650,000	40,250,000	42,416,667	42,416,667	(2,933,333)	
322	Orient School Department	34,700,000	37,350,000	35,500,000	31,250,000	34,700,000	34,700,000	(2,650,000)	
325	Orrington School Department	333,566,667	338,000,000	332,150,000	330,550,000	333,566,667	333,566,667	(4,433,333)	
327	Otis School Department	152,083,333	166,800,000	152,950,000	136,500,000	152,083,333	152,083,333	(14,716,667)	
339 877	Pembroke School Department	81,400,000	84,900,000	83,800,000	75,500,000	81,400,000	81,400,000	(3,500,000)	
340	Penobscot School Department	166,666,667	174,400,000	164,500,000	161,100,000	166,666,667	166,666,667	(7,733,333)	
342 877	Perry School Department	86,533,333	92,300,000	91,050,000	76,250,000	86,533,333	86,533,333	(5,766,667)	
348	Pleasant Ridge Plt School Dept	76,383,333	96,500,000	70,800,000	61,850,000	76,383,333	76,383,333	(20,116,667)	
353	Portland Public Schools	8,196,900,000	8,196,900,000	8,283,450,000	8,289,850,000	8,256,733,333	8,196,900,000	0	
355	Long Island School Department	134,500,000	146,850,000	138,000,000	118,650,000	134,500,000	134,500,000	(12,350,000)	
357 890	Princeton School Department	50,050,000	56,150,000	48,500,000	45,500,000	50,050,000	50,050,000	(6,100,000)	
								0	
364 890	Reed Plt School Department	10,466,667	10,500,000	10,700,000	10,200,000	10,466,667	10,466,667	(33,333)	
367 877	Robbinston School Department	49,416,667	56,500,000	49,800,000	41,950,000	49,416,667	49,416,667	(7,083,333)	
371 896	Roque Bluffs School Department	76,700,000	77,450,000	80,700,000	71,950,000	76,700,000	76,700,000	(750,000)	
381	Sanford School Department	1,594,100,000	1,594,100,000	1,632,100,000	1,604,250,000	1,610,150,000	1,594,100,000	0	
383	Scarborough School Department	3,571,616,667	3,620,450,000	3,563,250,000	3,531,150,000	3,571,616,667	3,571,616,667	(48,833,333)	
388	Seboeis Plt School Department	8,733,333	10,050,000	8,550,000	7,600,000	8,733,333	8,733,333	(1,316,667)	
389	Sedgwick School Department	254,483,333	260,100,000	279,800,000	223,550,000	254,483,333	254,483,333	(5,616,667)	
392	Shirley School Department	29,666,667	30,250,000	31,500,000	27,250,000	29,666,667	29,666,667	(583,333)	
401 893	South Bristol School Department	701,516,667	735,600,000	728,850,000	640,100,000	701,516,667	701,516,667	(34,083,333)	
402 898	Southport School Department	702,983,333	715,950,000	714,850,000	678,150,000	702,983,333	702,983,333	(12,966,667)	
403	South Portland School Department	3,854,633,333	3,875,800,000	3,843,700,000	3,844,400,000	3,854,633,333	3,854,633,333	(21,166,667)	
405 891	Southwest Harbor School Department	469,715,120	470,805,920	472,924,870	465,414,570	469,715,120	469,715,120	(1,090,800)	
420	Surry School Department	344,233,333	360,900,000	336,000,000	335,800,000	344,233,333	344,233,333	(16,666,667)	
424	Talmadge School Department	5,150,000	5,550,000	5,250,000	4,650,000	5,150,000	5,150,000	(400,000)	
426	The Forks Plt School Dept	42,000,000	45,650,000	43,550,000	36,800,000	42,000,000	42,000,000	(3,650,000)	
430 891	Tremont School Department	344,974,115	361,970,425	348,585,280	324,366,640	344,974,115	344,974,115	(16,996,310)	
431 891	Trenton School Department	282,416,667	290,900,000	288,100,000	268,250,000	282,416,667	282,416,667	(8,483,333)	
436	Upton School Department	21,133,333	22,850,000	21,850,000	18,700,000	21,133,333	21,133,333	(1,716,667)	
438	Vanceboro School Department	9,083,333	9,400,000	9,150,000	8,700,000	9,083,333	9,083,333	(316,667)	
439 892	Vassalboro School Department	310,466,667	320,800,000	321,150,000	289,450,000	310,466,667	310,466,667	(10,333,333)	
445	Waite School Department	9,316,667	9,400,000	9,500,000	9,050,000	9,316,667	9,316,667	(83,333)	
456 892	Waterville Public Schools	807,150,000	824,050,000	819,200,000	778,200,000	807,150,000	807,150,000	(16,900,000)	
463 896	Wesley School Department	18,033,333	18,700,000	18,300,000	17,100,000	18,033,333	18,033,333	(666,667)	
465	Westbrook School Department	1,865,483,333	1,880,300,000	1,844,650,000	1,871,500,000	1,865,483,333	1,865,483,333	(14,816,667)	
467	West Forks Plt School Department	17,766,667	18,550,000	17,950,000	16,800,000	17,766,667	17,766,667	(783,333)	
469	Westmanland School Department	13,400,000	13,400,000	14,900,000	13,350,000	13,883,333	13,400,000	0	
474 896	Whiting School Department	63,833,333	66,800,000	64,350,000	60,350,000	63,833,333	63,833,333	(2,966,667)	
475 896	Whitneyville School Department	11,500,000	11,850,000	11,700,000	10,950,000	11,500,000	11,500,000	(350,000)	
476	Willimantic School Department	58,383,333	62,100,000	59,100,000	53,950,000	58,383,333	58,383,333	(3,716,667)	

	2011-12	3 Yr Avg or 2010	2010	2009	2008		Lessor		
	NEW SAUs CALCUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS		of 2010		
				PER FY 11	PER FY 10		or	Difference from	
UNIX	AOS	SAUs - UNIX code order		ED 279	ED 279	Average	Average	2010	
481	892	Winslow Schools	552,233,333	574,350,000	563,300,000	519,050,000	552,233,333	552,233,333	(22,116,667)
485	897	Winthrop Public Schools	604,700,000	627,750,000	609,750,000	576,600,000	604,700,000	604,700,000	(23,050,000)
487		Woodland School Department	51,216,667	54,650,000	52,500,000	46,500,000	51,216,667	51,216,667	(3,433,333)
489		Woodville School Department	15,883,333	16,350,000	16,600,000	14,700,000	15,883,333	15,883,333	(466,667)
491		Yarmouth Schools	1,634,600,000	1,634,600,000	1,670,600,000	1,623,400,000	1,642,866,667	1,634,600,000	0
492		York School Department	4,149,616,667	4,205,950,000	4,124,050,000	4,118,850,000	4,149,616,667	4,149,616,667	(56,333,333)
493	877	Baring Pit School Department	12,733,333	13,300,000	13,050,000	11,850,000	12,733,333	12,733,333	(566,667)
495		Medford School Department	16,216,667	16,400,000	16,200,000	16,050,000	16,216,667	16,216,667	(183,333)
496		Carrabassett Valley School Departm	574,866,667	604,400,000	573,900,000	546,300,000	574,866,667	574,866,667	(29,533,333)
497		Beaver Cove School Department	75,633,333	77,950,000	76,400,000	72,550,000	75,633,333	75,633,333	(2,316,667)
499		Chebeague Island School Departme	223,750,000	223,750,000	236,800,000	232,100,000	230,883,333	223,750,000	0
501		RSU 79/MSAD 01	694,583,333	740,800,000	695,400,000	647,550,000	694,583,333	694,583,333	(46,216,667)
503		RSU 03/MSAD 03	714,050,000	758,250,000	719,350,000	664,550,000	714,050,000	714,050,000	(44,200,000)
504		RSU 80/MSAD 04	370,516,667	390,000,000	382,000,000	339,550,000	370,516,667	370,516,667	(19,483,333)
506		RSU 06/MSAD 06	2,796,916,667	2,858,050,000	2,816,400,000	2,779,550,000	2,818,000,000	2,796,916,667	(61,133,333)
507		RSU 07/MSAD 07	422,983,333	441,300,000	426,600,000	401,050,000	422,983,333	422,983,333	(18,316,667)
508		RSU 08/MSAD 08	533,416,667	544,000,000	526,150,000	530,100,000	533,416,667	533,416,667	(10,583,333)
509		RSU 09/MSAD 09	1,202,966,667	1,270,750,000	1,218,900,000	1,119,250,000	1,202,966,667	1,202,966,667	(67,783,333)
510	895	MSAD 10	27,300,000	29,150,000	27,600,000	25,150,000	27,300,000	27,300,000	(1,850,000)
511		RSU 11/MSAD 11	884,750,000	916,550,000	890,050,000	848,650,000	885,083,333	884,750,000	(31,800,000)
512		RSU 82/MSAD 12	106,150,000	113,650,000	104,200,000	100,600,000	106,150,000	106,150,000	(7,500,000)
513		RSU 83/MSAD 13	123,733,333	138,450,000	122,300,000	110,450,000	123,733,333	123,733,333	(14,716,667)
514		RSU 84/MSAD 14	85,816,667	89,150,000	87,700,000	80,900,000	85,916,667	85,816,667	(3,333,333)
515		RSU 15/MSAD 15	1,421,800,000	1,421,800,000	1,442,700,000	1,431,400,000	1,431,966,667	1,421,800,000	0
517		RSU 17/MSAD 17	2,452,716,667	2,532,750,000	2,480,450,000	2,344,950,000	2,452,716,667	2,452,716,667	(80,033,333)
519	877	RSU 85/MSAD 19	165,366,667	171,350,000	165,800,000	158,950,000	165,366,667	165,366,667	(5,983,333)
520	899	RSU 86/MSAD 20	161,550,000	172,950,000	161,450,000	150,250,000	161,550,000	161,550,000	(11,400,000)
522		RSU 22/MSAD 22	911,616,667	935,250,000	916,600,000	883,000,000	911,616,667	911,616,667	(23,633,333)
523		RSU 87/MSAD 23	301,416,667	316,700,000	301,500,000	286,050,000	301,416,667	301,416,667	(15,283,333)
524		RSU 88/MSAD 24	92,700,000	96,050,000	94,000,000	88,050,000	92,700,000	92,700,000	(3,350,000)
									0
527	895	MSAD 27	390,583,333	411,600,000	391,750,000	368,400,000	390,583,333	390,583,333	(21,016,667)
528		RSU 28/MSAD 28	1,461,014,895	1,463,977,325	1,483,839,950	1,469,298,010	1,472,371,762	1,461,014,895	(2,962,430)
529		RSU 29/MSAD 29	352,683,333	375,700,000	352,700,000	329,650,000	352,683,333	352,683,333	(23,016,667)
530	890	RSU 30/MSAD 30	97,966,667	100,200,000	99,600,000	94,100,000	97,966,667	97,966,667	(2,233,333)
531		RSU 31/MSAD 31	268,383,333	275,800,000	268,750,000	260,900,000	268,483,333	268,383,333	(7,416,667)
532		RSU 32/MSAD 32	180,700,000	196,650,000	179,800,000	165,650,000	180,700,000	180,700,000	(15,950,000)
533		RSU 33/MSAD 33	109,383,333	113,050,000	110,350,000	104,750,000	109,383,333	109,383,333	(3,666,667)
535		RSU 35/MSAD 35	1,606,766,667	1,611,200,000	1,622,600,000	1,620,450,000	1,618,083,333	1,606,766,667	(4,433,333)
									0
537		RSU 37/MSAD 37	590,150,000	606,850,000	608,100,000	562,300,000	592,416,667	590,150,000	(16,700,000)
540		RSU 40/MSAD 40	1,446,883,333	1,468,950,000	1,461,200,000	1,415,050,000	1,448,400,000	1,446,883,333	(22,066,667)
541		RSU 41/MSAD 41	201,166,667	210,050,000	208,050,000	185,400,000	201,166,667	201,166,667	(8,883,333)
542	899	RSU 42/MSAD 42	105,583,333	123,150,000	112,650,000	80,950,000	105,583,333	105,583,333	(17,566,667)

2011-12		3 Yr Avg or 2010	2010	2009	2008	Average	Less or of 2010 or Average	Difference from 2010	
NEW SAUs CALCUATIONS		VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS				
UNIX	AOS	SAUs - UNIX code order		PER FY 11	PER FY 10				
				ED 279	ED 279				
544		RSU 44/MSAD 44	1,253,483,333	1,334,750,000	1,270,000,000	1,155,700,000	1,253,483,333	1,253,483,333	(81,266,667)
545		RSU 45/MSAD 45	89,466,667	95,750,000	91,900,000	80,750,000	89,466,667	89,466,667	(6,283,333)
546	894	MSAD 46	348,483,333	370,750,000	349,400,000	325,300,000	348,483,333	348,483,333	(22,266,667)
549		RSU 49/MSAD 49	803,133,333	842,450,000	813,600,000	753,350,000	803,133,333	803,133,333	(39,316,667)
551		RSU 51/MSAD 51	1,585,650,000	1,586,700,000	1,621,300,000	1,580,500,000	1,596,166,667	1,585,650,000	(1,050,000)
552		RSU 52/MSAD 52	973,833,333	1,014,150,000	988,800,000	918,550,000	973,833,333	973,833,333	(40,316,667)
553		RSU 53/MSAD 53	386,800,000	393,100,000	385,700,000	381,600,000	386,800,000	386,800,000	(6,300,000)
554		RSU 54/MSAD 54	1,597,616,667	1,638,800,000	1,601,200,000	1,564,650,000	1,601,550,000	1,597,616,667	(41,183,333)
555		RSU 55/MSAD 55	811,766,667	832,950,000	824,100,000	784,400,000	813,816,667	811,766,667	(21,183,333)
557		RSU 57/MSAD 57	2,670,433,333	2,691,900,000	2,722,150,000	2,637,450,000	2,683,833,333	2,670,433,333	(21,466,667)
558		RSU 58/MSAD 58	444,766,667	493,550,000	448,900,000	391,850,000	444,766,667	444,766,667	(48,783,333)
559		RSU 59/MSAD 59	557,650,000	583,500,000	559,650,000	529,800,000	557,650,000	557,650,000	(25,850,000)
560		RSU 60/MSAD 60	1,725,616,667	1,742,350,000	1,770,850,000	1,682,900,000	1,732,033,333	1,725,616,667	(16,733,333)
561		RSU 61/MSAD 61	2,861,433,333	2,919,850,000	2,905,650,000	2,773,350,000	2,866,283,333	2,861,433,333	(58,416,667)
563		RSU 63/MSAD 63	486,566,667	503,900,000	497,550,000	458,250,000	486,566,667	486,566,667	(17,333,333)
564		RSU 64/MSAD 64	428,866,667	449,500,000	439,900,000	397,200,000	428,866,667	428,866,667	(20,633,333)
565		RSU 65/MSAD 65	39,233,333	39,300,000	40,350,000	38,050,000	39,233,333	39,233,333	(66,667)
568		RSU 68/MSAD 68	495,016,667	530,150,000	507,950,000	446,950,000	495,016,667	495,016,667	(35,133,333)
570		RSU 70/MSAD 70	268,100,000	363,200,000	230,800,000	210,300,000	268,100,000	268,100,000	(95,100,000)
572		RSU 72/MSAD 72	1,582,216,667	1,629,500,000	1,606,050,000	1,511,100,000	1,582,216,667	1,582,216,667	(47,283,333)
574		RSU 74/MSAD 74	450,883,333	473,600,000	456,150,000	422,900,000	450,883,333	450,883,333	(22,716,667)
575		RSU 75/MSAD 75	3,363,166,667	3,418,450,000	3,419,900,000	3,276,450,000	3,371,600,000	3,363,166,667	(55,283,333)
576	891	MSAD 76	149,883,333	159,900,000	152,050,000	137,700,000	149,883,333	149,883,333	(10,016,667)
791		Indian Island	8,500,000	8,750,000	8,550,000	8,200,000	8,500,000	8,500,000	(250,000)
792		Indian Township	2,783,333	2,950,000	2,800,000	2,600,000	2,783,333	2,783,333	(166,667)
793		Pleasant Point	1,650,000	1,750,000	1,650,000	1,550,000	1,650,000	1,650,000	(100,000)
801		RSU 01 - LKRSU	2,437,683,333	2,466,450,000	2,429,100,000	2,451,350,000	2,448,966,667	2,437,683,333	(28,766,667)
802		RSU 02	1,238,550,000	1,294,600,000	1,251,700,000	1,169,350,000	1,238,550,000	1,238,550,000	(56,050,000)
804		RSU 04	695,150,000	729,200,000	707,550,000	648,700,000	695,150,000	695,150,000	(34,050,000)
805		RSU 05	2,078,466,667	2,096,500,000	2,101,800,000	2,037,100,000	2,078,466,667	2,078,466,667	(18,033,333)
810		RSU 10	1,466,163,333	1,519,980,000	1,477,150,000	1,496,050,000	1,497,726,667	1,466,163,333	(53,816,667)
812		RSU 12	1,491,500,000	1,548,750,000	1,521,900,000	1,407,250,000	1,492,633,333	1,491,500,000	(57,250,000)
813		RSU 13	2,885,116,667	2,961,900,000	2,894,450,000	2,805,000,000	2,887,116,667	2,885,116,667	(76,783,333)
814		RSU 14	2,913,500,000	2,943,800,000	2,959,500,000	2,895,000,000	2,932,766,667	2,913,500,000	(30,300,000)
816		RSU 16	1,047,116,667	1,087,200,000	1,055,550,000	998,600,000	1,047,116,667	1,047,116,667	(40,083,333)
818		RSU 18	2,135,483,333	2,197,900,000	2,179,500,000	2,033,200,000	2,136,866,667	2,135,483,333	(62,416,667)
819		RSU 19	971,700,000	1,004,850,000	983,150,000	935,850,000	974,616,667	971,700,000	(33,150,000)
820		RSU 20	2,236,850,000	2,319,850,000	2,251,650,000	2,141,300,000	2,237,600,000	2,236,850,000	(83,000,000)
821		RSU 21	4,573,800,000	4,662,600,000	4,578,950,000	4,589,250,000	4,610,266,667	4,573,800,000	(88,800,000)
823		RSU 23	3,873,466,667	3,875,400,000	3,909,800,000	3,942,850,000	3,909,350,000	3,873,466,667	(1,933,333)
824		RSU 24	3,060,133,333	3,209,700,000	3,072,950,000	2,897,750,000	3,060,133,333	3,060,133,333	(149,566,667)
825		RSU 25	984,966,667	1,027,450,000	975,700,000	951,850,000	985,000,000	984,966,667	(42,483,333)
826		RSU 26	924,000,000	926,350,000	949,500,000	924,400,000	933,416,667	924,000,000	(2,350,000)
834		RSU 34	628,533,333	659,150,000	630,200,000	596,250,000	628,533,333	628,533,333	(30,616,667)

	2011-12	3 Yr Avg or 2010	2010	2009	2008		Lesser		
	NEW SAUs CALCUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS		of 2010		
				PER FY 11	PER FY 10		or	Difference from	
UNIX	AOS	SAUs - UNIX code order		ED 279	ED 279	Average	Average	2010	
838		RSU 38	1,035,866,667	1,052,400,000	1,057,250,000	997,950,000	1,035,866,667	1,035,866,667	(16,533,333)
839		RSU 39	405,716,667	425,150,000	402,650,000	389,350,000	405,716,667	405,716,667	(19,433,333)
850		RSU 50	327,566,667	337,300,000	333,350,000	316,400,000	329,016,667	327,566,667	(9,733,333)
867		RSU 67	388,516,667	413,450,000	387,700,000	364,850,000	388,666,667	388,516,667	(24,933,333)
873		RSU 73	1,299,416,667	1,322,900,000	1,310,400,000	1,285,250,000	1,306,183,333	1,299,416,667	(23,483,333)
878		RSU 78	1,057,083,333	1,110,400,000	1,055,450,000	1,038,900,000	1,068,250,000	1,057,083,333	(53,316,667)
903	898	Boothbay-Boothbay Hbr CSD	1,936,600,000	1,976,500,000	1,944,450,000	1,904,400,000	1,941,783,333	1,936,600,000	(39,900,000)
907	891	Mt Desert CSD	1,573,900,007	1,642,857,465	1,612,295,470	1,468,886,015	1,574,679,650	1,573,900,007	(68,957,458)
908		Airline CSD	76,400,000	88,800,000	73,050,000	67,350,000	76,400,000	76,400,000	(12,400,000)
									0
912	890	East Range CSD	19,050,000	19,300,000	19,450,000	18,400,000	19,050,000	19,050,000	(250,000)
913		Deer Isle-Stonington CSD	906,100,000	906,100,000	940,950,000	892,200,000	913,083,333	906,100,000	0
914	893	Great Salt Bay CSD	565,353,527	567,306,170	588,709,780	605,958,185	587,324,712	565,353,527	(1,952,643)
917		Moosabec CSD	61,636,150	61,636,150	75,931,325	78,252,345	71,939,940	61,636,150	0
918		Wells-Ogunquit CSD	4,223,983,333	4,262,450,000	4,324,300,000	4,085,200,000	4,223,983,333	4,223,983,333	(38,466,667)
919		Five Town CSD	1,059,575,913	1,094,760,040	1,071,865,900	1,028,238,870	1,064,954,937	1,059,575,913	(35,184,127)
		State Totals	162,648,514,583	166,266,730,000	164,317,750,000	159,341,750,000	163,308,743,333	162,648,514,583	(3,618,215,417)

**The Inequities of the Essential Programs and Services (EPS)
Funding Model**

Under EPS, State General Purpose Aid to schools has increased from \$737 million in 2004/2005 (the fiscal year before EPS implementation), to almost \$978 million in 2007/2008. This is a \$241 million increase over a 3 year period. (Data Source: Maine Department of Education).

EPS Winners

<u>Municipality</u>	<u>2004/2005 Subsidy (Year Prior to EPS)</u>	<u>2008/2009 (4 Years of EPS)</u>	<u>% Increase</u>
Yarmouth	\$905,399.00	\$1,960,185.00	116.5%
Cumberland (SAD 51)	\$5,822,887.00	\$11,357,280.00	95.0%
Brewer	\$4,294,265.00	\$6,968,260.00	62.3%
Windham	\$8,609,733.00	\$13,861,050.00	61.0%
Falmouth	\$3,926,388.00	\$6,194,382.00	57.8%
Brunswick	\$9,063,703.00	\$14,118,357.00	55.8%
Waterville	\$7,901,484.00	\$12,033,850.00	52.3%
Bangor	\$11,695,608.00	\$17,611,968.00	50.6%
Hermon	\$3,561,845.00	\$5,289,548.00	48.5%
Augusta	\$9,628,163.00	\$14,276,138.00	48.3%
Cape Elizabeth	\$1,842,186.00	\$2,654,037.00	44.1%
Lewiston	\$21,103,899.00	\$30,071,719.00	42.5%
Gorham	\$11,642,601.00	\$16,032,162.00	37.7%
Sanford	\$15,096,910.00	\$19,751,041.00	30.8%
Auburn	\$14,286,469.00	\$17,434,698.00	22.0%
Saco	\$7,476,469.00	\$9,013,260.00	20.6%

EPS Losers

Jonesport	\$517,752.00	\$23,707.00	-95.4%
Greenville	\$558,907.00	\$113,311.00	-79.7%
Damariscotta	\$667,234.00	\$155,088.00	-76.8%
Steuben	\$376,597.00	\$122,167.00	-67.6%
Old Orchard Beach	\$1,212,300.00	\$494,814.00	-55.9%
Lubec	\$788,046.00	\$412,482.00	-47.7%
Eastport	\$1,189,511.00	\$722,048.00	-39.3%
Machiasport	\$634,362.00 (06/07)	\$403,348.00	-36.4%
Deer Isle-Stonington	\$863,610.00	\$636,778.00	-26.3%
Cutler	\$393,720.00 (06/07)	\$300,863.00	-23.6%
Beals	\$175,360.00	\$137,548.00	-21.6%
Ellsworth	\$3,948,844.00	\$3,209,573.00	-18.7%
Fayette	\$600,843.00	\$504,292.00	-16.1%
Milbridge	\$2,895,100.00	\$2,761,781.00	- 4.6%
East Machias	\$1,194,861.00 (05/06)	\$1,164,469.00	- 2.5%

Summary of Proposed Language for LD1274: An Act to Restore Equity in Education Funding

*The State valuation per municipality for school subsidy purposes would be based on the lesser of the certified state valuation for the year prior to the most recently certified state valuation or the average of the certified state valuations for the three (3) years prior to the most recently certified state valuation.

*All student to staff ratios would decrease by 10% for districts under 1200 students.

*The regional adjustment calculation based on regional differences in teacher salary costs will exclude the cost of benefits.

*Title 1 staffing and revenue from the Federal Elementary and Secondary Act of 1965 would not be considered in Essential Programs and Services Funding calculations.

