

ESTIMATED CALCULATIONS BASED ON FY 2027 EPS DATA ONLY - SUBJECT TO CHANGE IN FUTURE EPS CALCULATIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
1	Step 1 Simulation Part I			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				REGIONAL INDEX COMPARISON					
2	Fiscal Year 2026-27 Data			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27	FY 27				
3	STEP 1 INCLUDES REGIONAL INDEX UPDATES USING CoL & FLOOR OF 1			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			ORIGINAL	UPDATED				
4				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		EPS	EPS	
5				EPS	EPS	TOTAL	EPS	EPS	TOTAL	EPS	EPS	LOCAL	EPS	EPS	STATE	EPS	STATE	STATE	EPS	EPS	Regional
6				TOTAL	TOTAL	Allocation	TOTAL	TOTAL	Allocation	LOCAL	LOCAL	Share	LOCAL	LOCAL	STATE	STATE	Share	Share	Regional	Regional	Index
7	ORG_ID	SAUs	Contributor	Allocation	Allocation	Difference	Share	Share	Difference	Share	Share	Share	Share	Difference		Index	Index	Difference			
8	002	Acton	Yes	\$4,719,856.48	\$4,929,311.96	\$209,455.48	\$4,153,040.23	\$4,362,495.71	\$209,455.48	\$566,816.25	\$566,816.25	\$0.00			1.03	1.15	0.12				
9	1038	Airline CSD		\$777,271.90	\$813,096.02	\$35,824.12	\$429,267.26	\$439,925.29	\$10,658.03	\$348,004.64	\$373,170.73	\$25,166.09			0.93	1.08	0.15				
10	004	Alexander		\$824,371.00	\$837,190.26	\$12,819.26	\$433,536.00	\$442,368.00	\$8,832.00	\$390,835.00	\$394,822.26	\$3,987.26			0.96	1.00	0.04				
11	1734	Andover		\$830,990.22	\$852,432.70	\$21,442.48	\$690,665.75	\$704,736.00	\$14,070.25	\$140,324.47	\$147,696.70	\$7,372.23			0.93	1.00	0.07				
12	009	Appleton		\$2,510,410.35	\$2,533,232.49	\$22,822.14	\$725,824.09	\$740,610.59	\$14,786.50	\$1,784,586.26	\$1,792,621.90	\$8,035.64			1.00	1.03	0.03				
13	1629	Athens		\$1,889,415.06	\$1,868,500.66	(\$20,914.40)	\$699,791.84	\$714,048.00	\$14,256.16	\$1,189,623.22	\$1,154,452.66	(\$35,170.56)			1.03	1.00	(\$0.03)				
14	014	Auburn		\$50,975,378.05	\$51,567,384.87	\$592,006.82	\$16,559,043.00	\$16,896,384.00	\$337,341.00	\$34,416,335.05	\$34,671,000.87	\$254,665.82			0.98	1.01	0.03				
15	028	Augusta		\$31,109,498.78	\$31,849,696.28	\$740,197.50	\$14,568,145.59	\$14,864,928.00	\$296,782.41	\$16,541,353.19	\$16,984,768.28	\$443,415.09			0.95	1.01	0.06				
16	038	Baileyville		\$3,001,980.73	\$3,045,383.66	\$43,402.93	\$2,129,764.41	\$2,173,152.00	\$43,387.59	\$872,216.32	\$872,231.66	\$15.34			0.96	1.00	0.04				
17	042	Bangor		\$50,583,627.23	\$50,790,915.78	\$207,288.55	\$19,698,980.16	\$20,100,288.00	\$401,307.84	\$30,884,647.07	\$30,690,627.78	(\$194,019.29)			1.02	1.03	0.01				
18	053	Bar Harbor	Yes	\$5,388,082.99	\$5,653,712.00	\$265,629.01	\$4,487,373.02	\$4,753,002.03	\$265,629.01	\$900,709.97	\$900,709.97	\$0.00			0.93	1.08	0.15				
19	547	Baring Plt.		\$370,206.16	\$377,888.12	\$7,681.96	\$96,717.66	\$98,688.00	\$1,970.34	\$273,488.50	\$279,200.12	\$5,711.62			0.96	1.00	0.04				
20	062	Beals		\$556,306.27	\$595,555.81	\$39,249.54	\$457,107.78	\$466,419.99	\$9,312.21	\$99,198.49	\$129,135.82	\$29,937.33			0.84	1.00	0.16				
21	550	Beaver Cove	Yes	\$30,688.77	\$31,211.67	\$522.90	\$29,876.37	\$30,374.37	\$498.00	\$812.40	\$837.30	\$24.90			0.95	1.00	0.05				
22	064	Beddington	Yes	\$65,052.93	\$69,148.42	\$4,095.49	\$62,805.33	\$66,713.64	\$3,908.31	\$2,247.60	\$2,434.78	\$187.18			0.84	1.00	0.16				
23	065	Biddeford		\$39,855,091.60	\$40,785,125.02	\$930,033.42	\$23,548,964.25	\$24,028,704.00	\$479,739.75	\$16,306,127.35	\$16,756,421.02	\$450,293.67			1.09	1.15	0.06				
24	072	Blue Hill	Yes	\$5,244,280.38	\$5,490,795.61	\$246,515.23	\$4,717,698.73	\$4,964,213.96	\$246,515.23	\$526,581.65	\$526,581.65	\$0.00			0.95	1.08	0.13				
25	1031	Boothbay-Boothbay Hbr CS	Yes	\$6,875,438.94	\$6,993,397.89	\$117,958.95	\$5,912,967.06	\$6,030,926.01	\$117,958.95	\$962,471.88	\$962,471.88	\$0.00			1.03	1.08	0.05				
26	074	Bowerbank	Yes	\$263,384.60	\$268,111.12	\$4,726.52	\$217,474.87	\$222,201.39	\$4,726.52	\$45,909.73	\$45,909.73	\$0.00			0.95	1.00	0.05				
27	078	Brewer		\$18,396,748.11	\$18,467,759.88	\$71,011.77	\$5,778,974.66	\$5,896,704.00	\$117,729.34	\$12,617,773.45	\$12,571,055.88	(\$46,717.57)			1.02	1.03	0.01				
28	086	Bridgewater		\$591,121.59	\$616,966.38	\$25,844.79	\$251,672.91	\$256,800.00	\$5,127.09	\$339,448.68	\$360,166.38	\$20,717.70			0.90	1.00	0.10				
29	1633	Brighton Plt.		\$104,422.81	\$103,270.20	(\$1,152.61)	\$86,650.75	\$88,416.00	\$1,765.25	\$17,772.06	\$14,854.20	(\$2,917.86)			1.03	1.00	(\$0.03)				
30	088	Bristol	Yes	\$4,582,013.73	\$4,669,328.66	\$87,314.93	\$3,994,865.34	\$4,082,180.27	\$87,314.93	\$587,148.39	\$587,148.39	\$0.00			1.03	1.08	0.05				
31	090	Brooklin	Yes	\$1,181,778.93	\$1,233,931.62	\$52,152.69	\$1,000,735.07	\$1,047,538.20	\$46,803.13	\$181,043.86	\$186,393.42	\$5,349.56			0.95	1.08	0.13				
32	092	Brooksville	Yes	\$1,321,022.18	\$1,377,066.02	\$56,043.84	\$1,098,556.56	\$1,149,090.67	\$50,534.11	\$222,465.62	\$227,975.35	\$5,509.73			0.95	1.08	0.13				
33	094	Brunswick		\$38,113,367.76	\$40,473,002.10	\$2,359,634.34	\$20,277,122.25	\$20,690,208.00	\$413,085.75	\$17,836,245.51	\$19,782,794.10	\$1,946,548.59			1.02	1.18	0.16				
34	1824	Burlington		\$745,990.93	\$800,412.05	\$54,421.12	\$336,159.75	\$343,008.00	\$6,848.25	\$409,831.18	\$457,404.05	\$47,572.87			0.86	1.03	0.17				
35	1825	Byron	Yes	\$31,946.62	\$32,765.17	\$818.55	\$30,605.12	\$31,423.67	\$818.55	\$1,341.50	\$1,341.50	\$0.00			0.93	1.00	0.07				
36	108	Calais		\$5,243,053.64	\$5,330,430.44	\$87,376.80	\$1,324,128.84	\$1,351,104.00	\$26,975.16	\$3,918,924.80	\$3,979,326.44	\$60,401.64			0.96	1.00	0.04				
37	113	Cape Elizabeth	Yes	\$22,497,713.71	\$23,374,334.50	\$876,620.79	\$20,152,171.01	\$21,028,791.80	\$876,620.79	\$2,345,542.70	\$2,345,542.70	\$0.00			1.08	1.18	0.10				
38	1402	Caratunk	Yes	\$90,497.03	\$89,612.02	(\$885.01)	\$88,299.90	\$87,451.77	(\$848.13)	\$2,197.13	\$2,160.25	(\$36.88)			1.03	1.00	(\$0.03)				
39	549	Carrabassett Valley	Yes	\$793,852.41	\$813,173.61	\$19,321.20	\$755,152.61	\$774,473.81	\$19,321.20	\$38,699.80	\$38,699.80	\$0.00			0.96	1.00	0.04				
40	124	Carroll Plt.		\$178,501.38	\$189,368.58	\$10,867.20	\$161,072.13	\$165,024.00	\$3,951.87	\$17,429.25	\$24,344.58	\$6,915.33			0.86	1.03	0.17				
41	125	Castine	Yes	\$1,091,887.94	\$1,140,460.68	\$48,572.74	\$992,090.21	\$1,040,662.95	\$48,572.74	\$99,797.73	\$99,797.73	\$0.00			0.95	1.08	0.13				
42	127	Caswell		\$662,272.14	\$691,212.40	\$28,940.26	\$124,754.50	\$127,296.00	\$2,541.50	\$537,517.64	\$563,916.40	\$26,398.76			0.90	1.00	0.10				
43	130	Charlotte		\$515,441.91	\$527,526.07	\$12,084.16	\$251,296.59	\$256,416.00	\$5,119.41	\$264,145.32	\$271,110.07	\$6,964.75			0.96	1.00	0.04				
44	1433	Chebeague Island	Yes	\$600,530.39	\$617,283.44	\$16,753.05	\$512,882.05	\$529,635.10	\$16,753.05	\$87,648.34	\$87,648.34	\$0.00			1.08	1.18	0.10				
45	1628	Cherryfield		\$1,725,899.74	\$1,843,777.53	\$117,877.79	\$750,879.09	\$766,176.00	\$15,296.91	\$975,020.65	\$1,077,601.53	\$102,580.88			0.84	1.00	0.16				
46	137	Cooper		\$225,399.41	\$236,107.73	\$10,708.32	\$179,605.09	\$183,264.00	\$3,658.91	\$45,794.32	\$52,843.73	\$7,049.41			0.96	1.00	0.04				
47	138	Coplin Plt.	Yes	\$118,042.69	\$119,901.81	\$1,859.12	\$103,148.10	\$105,007.22	\$1,859.12	\$14,894.59	\$14,894.59	\$0.00			0.96	1.00	0.04				
48	139	Cranberry Isles	Yes	\$250,733.19	\$261,421.91	\$10,688.72	\$201,839.91	\$211,082.91	\$9,243.00	\$48,893.28	\$50,339.00	\$1,445.72			0.93	1.08	0.15				
49	142	Crawford	Yes	\$112,203.60	\$113,695.06	\$1,491.46	\$109,546.90	\$110,974.93	\$1,428.03	\$2,656.70	\$2,720.13	\$63.43			0.96	1.00	0.04				
50	1411	Cutler		\$894,695.10	\$936,955.14	\$42,260.04	\$515,576.66	\$526,080.00	\$10,503.34	\$379,118.44	\$410,875.14	\$31,756.70			0.84	1.00	0.16				
51	1661	Dayton		\$4,853,055.17	\$4,955,246.78	\$102,191.61	\$2,035,492.91	\$2,076,960.00	\$41,467.09	\$2,817,562.26	\$2,878,286.78	\$60,724.52			1.09	1.15	0.06				
52	147	Deblois	Yes	\$105,813.34	\$111,322.54	\$5,509.20	\$99,058.77	\$104,567.97	\$5,509.20	\$6,754.57	\$6,754.57	\$0.00			0.84	1.00	0.16				
53	148	Dedham		\$3,390,805.51	\$3,536,135.50	\$145,329.99	\$2,376,262.75	\$2,424,672.00	\$48,409.25	\$1,014,542.76	\$1,111,463.50	\$96,920.74			0.94	1.08	0.14				
54	1049	Deer Isle-Stonington CSD	Yes	\$4,924,722.14	\$5,173,680.35	\$248,958.21	\$4,360,002.34	\$4,608,960.55	\$248,958.21	\$564,719.80	\$564,719.80	\$0.00			0.95	1.08	0.13				
55	150	Dennistown Plt.		\$84,356.09	\$83,350.44	(\$1,005.65)	\$64,258.91	\$65,568.00	\$1,309.09	\$20,097.18	\$17,782.44	(\$2,314.74)			1.03	1.00	(\$0.03)				
56	151	Dennysville		\$380,990.48	\$404,144.62	\$23,154.14	\$130,493.59	\$133,152.00	\$2,658.41	\$250,496.89	\$270,992.62	\$20,495.73			0.84	1.00	0.16				
57	1998	Eagle Lake		\$912,320.42	\$915,904.77	\$3,584.35	\$657,924.75	\$671,328.00	\$13,403.25	\$254,395.67	\$244,576.77	(\$9,818.90)			0.99	1.00	0.01				
58	1400	East Machias		\$2,724,758.37	\$2,894,762.16	\$170,003.79	\$738,460.09	\$753,504.00	\$15,043.91	\$1,986,298.28	\$2,141,258.16	\$154,959.88			0.84	1.00	0.16				
59	157	East Millinocket		\$2,525,374.36	\$2,689,343.62	\$163,969.26	\$490,926.84	\$500,928.00	\$10,001.16	\$2,034,447.52	\$2,188,415.62	\$153,968.10			0.88	1.03	0.15				
60	1047	East Range CSD		\$178,120.33	\$180,227.90	\$2,107.57	\$139,619.66	\$142,464.00	\$2,844.34	\$38,500.67	\$37,763.90	(\$736.77)			0.96	1.00	0.04				
61	160	Easton		\$2,464,371.90	\$2,572,363.30	\$107,991.40	\$1,786,642.50	\$1,823,040.00	\$36,397.50	\$677,729.40	\$749,323.30	\$71,593.90			0.90	1.00	0.10				
62	163	Eastport		\$1,687,953.73	\$1,786,457.03	\$98,503.30	\$1,144,617.84	\$1,167,936.00	\$23,318.16	\$543,335.89	\$618,521.03	\$75,185.14									

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2	Fiscal Year 2026-27 Data			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part 1			FY 27 RFL	Simulation Part 1			FY 27	FY 27					
3	STEP 1 INCLUDES REGIONAL INDEX UPDATES USING CoL & FLOOR OF 1			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			ORIGINAL	UPDATED					
4				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		EPS	EPS		
5				EPS	EPS	TOTAL	EPS	EPS	TOTAL	EPS	EPS	LOCAL	EPS	EPS	STATE	EPS	EPS	STATE	EPS	EPS	Regional	Regional
6				TOTAL	TOTAL	Allocation	TOTAL	TOTAL	Allocation	LOCAL	LOCAL	Share	LOCAL	LOCAL	STATE	STATE	STATE	Share	Regional	Regional	Index	Index
7	ORG_ID	SAUs	Contributor	Allocation	Allocation	Difference	Share	Share	Difference	Share	Share	Difference	Share	Share	Difference	Index	Index	Difference				
68	1065	Five Town CSD		\$10,356,533.06	\$10,475,647.19	\$119,114.13	\$8,752,425.54	\$8,894,262.60	\$141,837.06	\$1,604,107.52	\$1,581,384.59	(\$22,722.93)				1.00	1.03	0.03				
69	275	Frenchboro		\$5,613.04	\$5,613.04	\$0.00	\$5,613.04	\$5,613.04	\$0.00	\$0.00	\$0.00	\$0.00				0.95	1.08	0.13				
70	188	Georgetown	Yes	\$1,597,682.49	\$1,647,622.57	\$49,940.08	\$1,458,950.11	\$1,508,890.19	\$49,940.08	\$138,732.38	\$138,732.38	\$0.00				1.02	1.10	0.08				
71	190	Gilead		\$462,855.49	\$469,424.62	\$6,569.13	\$245,181.16	\$250,176.00	\$4,994.84	\$217,674.33	\$219,248.62	\$1,574.29				0.93	1.00	0.07				
72	191	Glenburn		\$7,615,593.88	\$7,665,630.87	\$50,036.99	\$2,663,875.50	\$2,718,144.00	\$54,268.50	\$4,951,718.38	\$4,947,486.87	(\$4,231.51)				1.02	1.03	0.01				
73	193	Glenwood Plt.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				0.88	1.00	0.12				
74	194	Gorham		\$42,291,979.59	\$43,988,017.30	\$1,696,037.71	\$16,072,255.84	\$16,399,680.00	\$327,424.16	\$26,219,723.75	\$27,588,337.30	\$1,368,613.55				1.08	1.18	0.10				
75	205	Grand Isle		\$415,704.50	\$417,475.10	\$1,770.60	\$174,430.50	\$177,984.00	\$3,553.50	\$241,274.00	\$239,491.10	(\$1,782.90)				0.99	1.00	0.01				
76	207	Grand Lake Stream Plt.	Yes	\$69,996.21	\$70,818.22	\$822.01	\$60,073.80	\$60,895.81	\$822.01	\$9,922.41	\$9,922.41	\$0.00				0.96	1.00	0.04				
77	208	Greenbush		\$3,250,540.91	\$3,345,192.11	\$94,651.20	\$578,800.66	\$590,592.00	\$11,791.34	\$2,671,740.25	\$2,754,600.11	\$82,859.86				0.89	1.03	0.14				
78	210	Greenville	Yes	\$1,930,239.55	\$1,967,534.11	\$37,294.56	\$1,721,609.74	\$1,758,904.30	\$37,294.56	\$208,629.81	\$208,629.81	\$0.00				0.95	1.00	0.05				
79	1664	Hancock		\$4,472,389.55	\$4,709,997.44	\$237,607.89	\$3,074,925.59	\$3,137,568.00	\$62,642.41	\$1,397,463.96	\$1,572,429.44	\$174,965.48				0.93	1.08	0.15				
80	217	Harmony		\$1,088,826.41	\$1,122,154.41	\$33,328.00	\$465,148.00	\$474,624.00	\$9,476.00	\$623,678.41	\$647,530.41	\$23,852.00				0.94	1.00	0.06				
81	219	Hermon		\$14,213,309.40	\$14,271,142.65	\$57,833.25	\$4,725,711.75	\$4,821,984.00	\$96,272.25	\$9,487,597.65	\$9,449,158.65	(\$38,439.00)				1.02	1.03	0.01				
82	224	Highland Plt.	Yes	\$22,137.20	\$22,672.80	\$535.60	\$21,300.00	\$21,815.00	\$515.00	\$837.20	\$857.80	\$20.60				1.03	1.00	(0.03)				
83	225	Hope		\$2,305,675.47	\$2,328,590.31	\$22,914.84	\$1,215,890.00	\$1,240,660.12	\$24,770.12	\$1,089,785.47	\$1,087,930.19	(\$1,855.28)				1.00	1.03	0.03				
84	1009	Indian Island		\$1,766,100.59	\$1,775,418.53	\$9,317.94	\$79,406.34	\$81,024.00	\$1,617.66	\$1,686,694.25	\$1,694,394.53	\$7,700.28				1.02	1.03	0.01				
85	1011	Indian Township		\$3,189,411.54	\$3,216,500.15	\$27,088.61	\$25,120.25	\$25,632.00	\$511.75	\$3,164,291.29	\$3,190,868.15	\$26,576.86				1.02	1.03	0.01				
86	227	Isle Au Haut	Yes	\$85,445.55	\$88,516.80	\$3,071.25	\$71,082.23	\$73,776.68	\$2,694.45	\$14,363.32	\$14,740.12	\$376.80				0.95	1.03	0.08				
87	229	Islesboro	Yes	\$841,508.97	\$853,314.45	\$11,805.48	\$761,684.12	\$773,489.60	\$11,805.48	\$79,824.85	\$79,824.85	\$0.00				1.01	1.05	0.04				
88	235	Jefferson		\$5,167,039.89	\$5,343,168.15	\$176,128.26	\$3,374,298.75	\$3,443,040.00	\$68,741.25	\$1,792,741.14	\$1,900,128.15	\$107,387.01				0.95	1.08	0.13				
89	237	Jonesboro		\$932,355.58	\$984,986.69	\$52,631.11	\$438,146.09	\$447,072.00	\$8,925.91	\$494,209.49	\$537,914.69	\$43,705.20				0.84	1.00	0.16				
90	239	Jonesport		\$1,157,960.23	\$1,244,578.83	\$86,618.60	\$933,860.99	\$952,885.61	\$19,024.62	\$224,099.24	\$291,693.22	\$67,593.98				0.84	1.00	0.16				
91	241	Kingsbury Plt.	Yes	\$4,498.00	\$4,620.50	\$122.50	\$4,284.10	\$4,400.47	\$116.37	\$213.90	\$220.03	\$6.13				0.94	1.00	0.06				
92	242	Kittery	Yes	\$15,787,177.74	\$16,278,353.59	\$491,175.85	\$13,549,169.08	\$14,040,344.93	\$491,175.85	\$2,238,008.66	\$2,238,008.66	\$0.00				1.06	1.15	0.09				
93	1351	Lake View Plt.	Yes	\$100,245.91	\$102,741.29	\$2,495.38	\$92,932.86	\$95,428.24	\$2,495.38	\$7,313.05	\$7,313.05	\$0.00				0.95	1.00	0.05				
94	247	Lakeville	Yes	\$59,399.00	\$62,705.65	\$3,306.65	\$49,406.48	\$52,713.13	\$3,306.65	\$9,992.52	\$9,992.52	\$0.00				0.86	1.03	0.17				
95	1665	Lamoine		\$2,983,664.27	\$3,140,319.52	\$156,655.25	\$2,437,887.34	\$2,487,552.00	\$49,664.66	\$545,776.93	\$652,767.52	\$106,990.59				0.93	1.08	0.15				
96	250	Lewiston		\$98,546,055.24	\$99,574,624.86	\$1,028,569.62	\$20,341,945.66	\$20,756,352.00	\$414,406.34	\$78,204,109.58	\$78,818,272.86	\$614,163.28				0.98	1.01	0.03				
97	2040	Limestone		\$2,730,826.23	\$2,836,849.83	\$106,023.60	\$586,703.66	\$598,656.00	\$11,952.34	\$2,144,122.57	\$2,238,193.83	\$94,071.26				0.90	1.00	0.10				
98	263	Lincoln Plt.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				0.93	1.00	0.07				
99	264	Lincolnvile		\$3,370,510.16	\$3,418,017.88	\$47,507.72	\$2,726,000.20	\$2,781,534.31	\$55,534.11	\$644,509.96	\$636,483.57	(\$8,026.39)				1.01	1.05	0.04				
100	266	Lisbon		\$16,770,420.42	\$16,958,678.62	\$188,258.20	\$5,435,006.00	\$5,545,728.00	\$110,722.00	\$11,335,414.42	\$11,412,950.62	\$77,536.20				0.98	1.01	0.03				
101	387	Long Island	Yes	\$241,385.10	\$250,988.39	\$9,603.29	\$215,652.06	\$225,255.35	\$9,603.29	\$25,733.04	\$25,733.04	\$0.00				1.08	1.18	0.10				
102	1401	Lowell		\$551,113.87	\$589,751.66	\$38,637.79	\$425,350.75	\$434,016.00	\$8,665.25	\$125,763.12	\$155,735.66	\$29,972.54				0.86	1.03	0.17				
103	277	Machias		\$3,656,948.38	\$3,923,064.56	\$266,116.18	\$1,112,065.00	\$1,134,720.00	\$22,655.00	\$2,544,883.38	\$2,788,344.56	\$243,461.18				0.84	1.00	0.16				
104	1412	Machiasport	Yes	\$1,138,282.72	\$1,199,894.40	\$61,611.68	\$877,693.63	\$930,170.03	\$52,476.40	\$260,589.09	\$269,724.37	\$9,135.28				0.84	1.00	0.16				
105	281	Macwahoc Plt.	Yes	\$89,813.59	\$95,443.84	\$5,630.25	\$77,184.04	\$82,814.29	\$5,630.25	\$12,629.55	\$12,629.55	\$0.00				0.88	1.00	0.12				
106	282	Madawaska		\$5,427,217.90	\$5,447,003.70	\$19,785.80	\$2,284,061.09	\$2,330,592.00	\$46,530.91	\$3,143,156.81	\$3,116,411.70	(\$26,745.11)				0.99	1.00	0.01				
107	290	Marshfield		\$896,023.37	\$960,003.22	\$63,979.85	\$275,570.09	\$281,184.00	\$5,613.91	\$620,453.28	\$678,819.22	\$58,365.94				0.84	1.00	0.16				
108	293	Meddybemps	Yes	\$70,981.03	\$71,768.64	\$787.61	\$61,628.11	\$62,415.72	\$787.61	\$9,352.92	\$9,352.92	\$0.00				0.96	1.00	0.04				
109	548	Medford		\$588,684.41	\$609,497.07	\$20,812.66	\$187,696.25	\$191,520.00	\$3,823.75	\$400,988.16	\$417,977.07	\$16,988.91				0.95	1.00	0.05				
110	294	Medway		\$1,701,883.54	\$1,807,023.78	\$105,140.24	\$499,676.59	\$509,856.00	\$10,179.41	\$1,202,206.95	\$1,297,167.78	\$94,960.83				0.88	1.03	0.15				
111	296	Milford		\$5,076,146.70	\$5,102,529.64	\$26,382.94	\$1,461,678.66	\$1,491,456.00	\$29,777.34	\$3,614,468.04	\$3,611,073.64	(\$3,394.40)				1.02	1.03	0.01				
112	298	Millinocket		\$5,890,368.22	\$6,254,706.27	\$364,338.05	\$1,437,593.34	\$1,466,880.00	\$29,286.66	\$4,452,774.88	\$4,787,826.27	\$335,051.39				0.88	1.03	0.15				
113	304	Monhegan Plt	Yes	\$72,844.41	\$74,271.47	\$1,427.06	\$63,168.65	\$64,376.05	\$1,207.40	\$9,675.75	\$9,895.41	\$219.66				1.03	1.08	0.05				
114	1058	Moosabec CSD		\$948,477.49	\$999,031.55	\$50,554.06	\$522,027.65	\$532,662.41	\$10,634.76	\$426,449.84	\$466,369.14	\$39,919.30				0.84	1.00	0.16				
115	1995	Moro Plt	Yes	\$45,288.86	\$48,778.06	\$3,489.20	\$43,560.08	\$46,912.68	\$3,352.60	\$1,728.78	\$1,865.38	\$136.60				0.88	1.00	0.12				
116	311	Mount Desert	Yes	\$2,427,570																		

ESTIMATED CALCULATIONS BASED ON FY 2027 EPS DATA ONLY - SUBJECT TO CHANGE IN FUTURE EPS CALCULATIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
1	Step 1 Simulation Part I			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				REGIONAL INDEX COMPARISON					
2	Fiscal Year 2026-27 Data			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27	FY 27				
3	STEP 1 INCLUDES REGIONAL INDEX UPDATES USING CoL & FLOOR OF 1			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			ORIGINAL	UPDATED				
4				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		EPS	EPS	Regional
5				EPS	EPS	TOTAL	EPS	EPS	TOTAL	EPS	EPS	LOCAL	EPS	EPS	STATE	EPS	EPS	STATE	EPS	EPS	Index
6				TOTAL	TOTAL	Allocation	TOTAL	TOTAL	Allocation	LOCAL	LOCAL	Share	LOCAL	LOCAL	STATE	STATE	STATE	Share	Regional	Regional	Difference
7	ORG_ID	SAUs	Contributor	Allocation	Allocation	Difference	Share	Share	Difference	Share	Share	Share	Share	Share	Difference	Index	Index	Difference			
128	342	Orrington		\$6,573,011.82	\$6,617,464.92	\$44,453.10	\$2,917,524.16	\$2,976,960.00	\$59,435.84	\$3,655,487.66	\$3,640,504.92	(\$14,982.74)	1.02	1.03	0.01						
129	345	Otis	Yes	\$1,008,326.91	\$1,070,933.86	\$62,606.95	\$850,791.08	\$907,799.42	\$57,008.34	\$157,535.83	\$163,134.44	\$5,598.61	0.93	1.08	0.15						
130	349	Pembroke		\$1,181,636.85	\$1,245,467.67	\$63,830.82	\$557,161.50	\$568,512.00	\$11,350.50	\$624,475.35	\$676,955.67	\$52,480.32	0.84	1.00	0.16						
131	351	Penobscot	Yes	\$1,585,329.40	\$1,674,493.97	\$89,164.57	\$1,473,336.26	\$1,562,500.83	\$89,164.57	\$111,993.14	\$111,993.14	\$0.00	0.95	1.08	0.13						
132	353	Perry		\$970,686.79	\$1,031,281.97	\$60,595.18	\$752,948.91	\$768,288.00	\$15,339.09	\$217,737.88	\$262,993.97	\$45,256.09	0.84	1.00	0.16						
133	1013	Pleasant Point		\$3,716,016.29	\$3,747,241.53	\$31,225.24	\$15,053.34	\$15,360.00	\$306.66	\$3,700,962.95	\$3,731,881.53	\$30,918.58	1.02	1.03	0.01						
134	359	Pleasant Rdge Plt.	Yes	\$65,408.62	\$64,570.91	(\$837.71)	\$57,524.56	\$56,686.85	(\$837.71)	\$7,884.06	\$7,884.06	\$0.00	0.93	1.00	0.07						
135	1509	Portage Lake	Yes	\$401,949.46	\$420,189.66	\$18,240.20	\$364,735.36	\$382,975.56	\$18,240.20	\$37,214.10	\$37,214.10	\$0.00	0.90	1.00	0.10						
136	364	Portland		\$106,549,109.35	\$110,568,815.34	\$4,019,705.99	\$93,793,556.66	\$95,704,320.00	\$1,910,763.34	\$12,755,552.69	\$14,864,495.34	\$2,108,942.65	1.08	1.18	0.10						
137	389	Princeton		\$1,821,749.66	\$1,850,138.98	\$28,389.32	\$423,751.34	\$432,384.00	\$8,632.66	\$1,397,998.32	\$1,417,754.98	\$19,756.66	0.96	1.00	0.04						
138	399	Reed Plt.	Yes	\$92,557.31	\$95,400.91	\$2,843.60	\$79,993.30	\$82,836.90	\$2,843.60	\$12,564.01	\$12,564.01	\$0.00	0.88	1.00	0.12						
139	2195	Richmond		\$5,678,599.50	\$5,884,223.54	\$205,624.04	\$2,297,138.66	\$2,343,936.00	\$46,797.34	\$3,381,460.84	\$3,540,287.54	\$158,826.70	1.01	1.10	0.09						
140	405	Robbinston		\$948,258.66	\$991,297.52	\$43,038.86	\$367,301.34	\$374,784.00	\$7,482.66	\$580,957.32	\$616,513.52	\$35,556.20	0.96	1.00	0.04						
141	408	Roque Bluffs	Yes	\$196,126.02	\$209,579.10	\$13,453.08	\$185,946.88	\$199,399.96	\$13,453.08	\$10,179.14	\$10,179.14	\$0.00	0.84	1.00	0.16						
142	1438	RSU 01 - LKRSU	Yes	\$26,617,911.80	\$27,386,578.72	\$768,666.92	\$15,329,596.49	\$15,685,226.84	\$355,630.35	\$11,288,315.31	\$11,701,351.88	\$413,036.57	1.02	1.10	0.08						
143	1445	RSU 02		\$20,796,219.46	\$21,118,333.89	\$322,114.43	\$9,208,782.57	\$9,396,384.00	\$187,601.43	\$11,587,436.89	\$11,721,949.89	\$134,513.00	0.97	1.01	0.04						
144	561	RSU 03/MSAD 03		\$14,558,799.71	\$14,994,071.96	\$435,272.25	\$6,943,210.60	\$7,095,197.47	\$151,986.87	\$7,615,589.11	\$7,898,874.49	\$283,285.38	0.97	1.05	0.08						
145	1446	RSU 04		\$18,367,435.88	\$18,571,118.29	\$203,682.41	\$7,288,635.82	\$7,437,120.00	\$148,484.18	\$11,078,800.06	\$11,133,998.29	\$55,198.23	0.98	1.01	0.03						
146	1449	RSU 05	Yes	\$27,271,687.41	\$27,794,469.12	\$522,781.71	\$20,210,991.18	\$20,633,903.00	\$422,911.82	\$7,060,696.23	\$7,160,566.12	\$99,869.89	1.08	1.13	0.05						
147	587	RSU 06/MSAD 06		\$50,302,067.66	\$51,752,168.25	\$1,450,100.59	\$25,645,611.32	\$26,168,064.00	\$522,452.68	\$24,656,456.34	\$25,584,104.25	\$927,647.91	1.08	1.16	0.08						
148	601	RSU 07/MSAD 07	Yes	\$941,050.35	\$950,097.51	\$9,047.16	\$827,629.10	\$836,676.26	\$9,047.16	\$113,421.25	\$113,421.25	\$0.00	1.00	1.03	0.03						
149	603	RSU 08/MSAD 08	Yes	\$2,301,415.72	\$2,327,330.82	\$25,915.10	\$2,000,534.23	\$2,026,449.33	\$25,915.10	\$300,881.49	\$300,881.49	\$0.00	1.00	1.03	0.03						
150	1508	RSU 09		\$31,159,635.17	\$31,639,856.48	\$480,221.31	\$11,508,974.04	\$11,741,302.02	\$232,327.98	\$19,650,661.13	\$19,898,554.46	\$247,893.33	0.96	1.00	0.04						
151	1450	RSU 10		\$27,696,073.35	\$28,336,200.30	\$640,126.95	\$8,305,533.90	\$8,475,834.90	\$170,301.00	\$19,390,539.45	\$19,860,365.40	\$469,825.95	0.94	1.00	0.06						
152	617	RSU 11/MSAD 11		\$24,551,716.25	\$25,164,587.80	\$612,871.55	\$8,863,214.50	\$9,043,776.00	\$180,561.50	\$15,688,501.75	\$16,120,811.80	\$432,310.05	0.95	1.01	0.06						
153	1451	RSU 12	Yes	\$20,850,508.92	\$21,399,543.72	\$549,034.80	\$9,488,058.25	\$9,687,747.84	\$199,689.59	\$11,362,450.67	\$11,711,795.88	\$349,345.21	0.97	1.04	0.07						
154	1452	RSU 13		\$25,061,367.07	\$25,306,786.59	\$245,419.52	\$16,984,226.93	\$17,303,849.27	\$319,622.34	\$8,077,140.14	\$8,002,937.32	(\$74,202.82)	1.00	1.03	0.03						
155	1455	RSU 14		\$45,466,300.44	\$47,176,995.44	\$1,710,695.00	\$28,418,222.10	\$29,141,184.36	\$722,962.26	\$17,048,078.34	\$18,035,811.08	\$987,732.74	1.08	1.18	0.10						
156	635	RSU 15/MSAD 15		\$26,891,299.13	\$27,914,059.05	\$1,022,759.92	\$14,621,396.75	\$14,919,264.00	\$297,867.25	\$12,269,902.38	\$12,994,795.05	\$724,892.67	1.08	1.18	0.10						
157	1456	RSU 16		\$23,711,331.00	\$23,961,969.55	\$250,638.55	\$10,229,586.75	\$10,437,984.00	\$208,397.25	\$13,481,744.25	\$13,523,985.55	\$42,241.30	0.98	1.01	0.03						
158	646	RSU 17/MSAD 17		\$41,355,406.13	\$42,494,970.55	\$1,139,564.42	\$20,101,394.69	\$20,531,754.93	\$430,360.24	\$21,254,011.44	\$21,963,215.62	\$709,204.18	0.94	1.01	0.07						
159	1457	RSU 18		\$35,783,920.97	\$36,390,130.04	\$606,209.07	\$20,338,778.15	\$20,729,093.83	\$390,315.68	\$15,445,142.82	\$15,661,036.21	\$215,893.39	0.97	1.01	0.04						
160	1458	RSU 19		\$25,131,202.20	\$25,857,436.44	\$726,234.24	\$9,255,259.75	\$9,443,808.00	\$188,548.25	\$15,875,942.45	\$16,413,628.44	\$537,685.99	0.94	1.01	0.07						
161	1459	RSU 20		\$7,792,291.79	\$7,886,409.67	\$94,117.88	\$4,251,814.00	\$4,338,432.00	\$86,618.00	\$3,540,477.79	\$3,547,977.67	\$7,499.88	1.01	1.05	0.04						
162	1460	RSU 21		\$37,705,911.79	\$38,475,319.81	\$769,408.02	\$32,338,214.18	\$32,999,107.91	\$660,893.73	\$5,367,697.61	\$5,476,211.90	\$108,514.29	1.09	1.15	0.06						
163	1615	RSU 22		\$30,211,216.25	\$30,334,630.73	\$123,414.48	\$10,253,578.00	\$10,462,464.00	\$208,886.00	\$19,957,638.25	\$19,872,166.73	(\$85,471.52)	1.02	1.03	0.01						
164	1461	RSU 23	Yes	\$10,791,739.80	\$11,037,889.88	\$246,150.08	\$9,149,540.54	\$9,395,690.62	\$246,150.08	\$1,642,199.26	\$1,642,199.26	\$0.00	1.08	1.15	0.07						
165	1462	RSU 24	Yes	\$12,266,292.02	\$12,806,899.67	\$540,607.65	\$8,688,632.67	\$8,951,118.99	\$262,486.32	\$3,577,659.35	\$3,855,780.68	\$278,121.33	0.93	1.06	0.13						
166	1464	RSU 25		\$14,959,096.21	\$15,777,866.19	\$818,769.98	\$6,639,178.59	\$6,774,432.00	\$135,253.41	\$8,319,917.62	\$9,003,434.19	\$683,516.57	0.94	1.08	0.14						
167	1465	RSU 26		\$11,006,953.50	\$11,048,748.28	\$41,794.78	\$3,671,978.41	\$3,746,784.00	\$74,805.59	\$7,334,975.09	\$7,301,964.28	(\$33,010.81)	1.02	1.03	0.01						
168	703	RSU 28/MSAD 28	Yes	\$10,270,822.35	\$10,388,538.35	\$117,716.00	\$8,915,265.47	\$9,032,981.47	\$117,716.00	\$1,355,556.88	\$1,355,556.88	\$0.00	1.00	1.03	0.03						
169	707	RSU 29/MSAD 29		\$15,611,036.35	\$16,450,920.95	\$839,884.60	\$2,943,208.93	\$3,003,168.00	\$59,959.07	\$12,667,827.42	\$13,447,752.95	\$779,925.53	0.88	1.00	0.12						
170	713	RSU 30/MSAD 30		\$3,551,112.61	\$3,742,348.74	\$191,236.13	\$896,896.41	\$915,168.00	\$18,271.59	\$2,654,216.20	\$2,827,180.74	\$172,964.54	0.86	1.03	0.17						
171	718	RSU 31/MSAD 31		\$5,607,601.95	\$5,975,727.23	\$368,125.28	\$2,059,578.23	\$2,101,536.00	\$41,957.77	\$3,548,023.72	\$3,874,191.23	\$326,167.51	0.86	1.03	0.17						
172	722	RSU 32/MSAD 32		\$3,020,454.48	\$3,134,780.11	\$114,325.63	\$752,572.59	\$767,904.00	\$15,331.41	\$2,267,881.89	\$2,366,876.11	\$98,994.22	0.90	1.00	0.10						
173	726	RSU 33/MSAD 33		\$2,897,940.10	\$2,909,612.09	\$11,671.99	\$942,244.59	\$961,440.00	\$19,195.41	\$1,955,695.51	\$1,948,172.09	(\$7,523.42)	0.99	1.00	0.01						
174	1466	RSU 34		\$18,245,138.14	\$18,314,898.89	\$69,760.75	\$5,369,712.16	\$5,479,104.00	\$109,391.84	\$12,875,425.98	\$12,835,794.89	(\$39,631.09)	1.02	1.03	0.01						
175	743	RSU 35/MSAD 35		\$28,918,687.84	\$29,900,126.88	\$981,439.04	\$13,644,435.43	\$13,922,400.00	\$277,964.57	\$15,274,252.41	\$15,977,726.88	\$703,474.47	1.06	1.15	0.09						
176	753	RSU 37/MSAD 37		\$8,227,572.91	\$8,757,958.85	\$530,385.94	\$4,309,016.66	\$4,396,800.00	\$87,783.34	\$3,918,556.25	\$4,361,158.85	\$442,602.60	0.84	1.00	0.16						
177	1467	RSU 38		\$14,747,025.28	\$15,049,457.75	\$302,432.47	\$9,327,139.39	\$9,517,152.00	\$190,012.61	\$5,419,885.89	\$5,532,305.75	\$112,419.86	0.96	1.01	0.05						
178	1468	RSU 39		\$14,361,895.82	\$15,012,949.46	\$651,053.64	\$2,852,606.66	\$2,910,720.00	\$58,113.34	\$11,509,289.16	\$12,102,229.46	\$592,940.30	0.90	1.00	0.10						
179	765	RSU 40/MSAD 40		\$26,898,240.98	\$27,285,170.37	\$386,929.39	\$12,458,931.66	\$12,701,101.82	\$242,170.16	\$14,439,309.32	\$14,584,068.55	\$144,759.23	1.00	1.04	0.04						
180	774	RSU 41/MSAD 41		\$8,082,111.20	\$8,215,657.73	\$133,546.53	\$1,473,533.16	\$1,503,552.00	\$30,018.84	\$6,608,578.04	\$6,712,105.73	\$103,527.69	0.95	1.00	0.0						

ESTIMATED CALCULATIONS BASED ON FY 2027 EPS DATA ONLY - SUBJECT TO CHANGE IN FUTURE EPS CALCULATIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S			
1	Step 1 Simulation Part I			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				REGIONAL INDEX COMPARISON						
2	Fiscal Year 2026-27 Data			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part I			FY 27	FY 27					
3	STEP 1 INCLUDES REGIONAL INDEX UPDATES USING CoL & FLOOR OF 1			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			ORIGINAL	UPDATED					
4				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		EPS	EPS		
5				EPS	EPS	TOTAL	EPS	EPS	TOTAL	EPS	EPS	LOCAL	EPS	EPS	STATE	EPS	EPS	STATE	EPS	EPS	Regional	Regional
6				TOTAL	TOTAL	Allocation	TOTAL	TOTAL	Allocation	LOCAL	LOCAL	Share	LOCAL	LOCAL	STATE	STATE	STATE	Share	Regional	Regional	Index	Index
7	ORG_ID	SAUs	Contributor	Allocation	Allocation	Difference	Share	Share	Difference	Share	Share	Difference	Share	Share	Difference	Index	Index	Difference				
188	847	RSU 52/MSAD 52		\$30,577,646.60	\$30,903,716.68	\$326,070.08		\$9,429,690.25	\$9,621,792.00	\$192,101.75		\$21,147,956.35	\$21,281,924.68	\$133,968.33		0.98	1.01	0.03				
189	854	RSU 53/MSAD 53		\$10,750,097.04	\$10,945,313.54	\$195,216.50		\$3,482,776.84	\$3,553,728.00	\$70,951.16		\$7,267,320.20	\$7,391,585.54	\$124,265.34		0.97	1.00	0.03				
190	860	RSU 54/MSAD 54		\$35,911,719.31	\$35,515,722.99	(\$395,996.32)		\$13,568,886.50	\$13,845,312.00	\$276,425.50		\$22,342,832.81	\$21,670,410.99	(\$672,421.82)		1.03	1.00	(0.03)				
191	874	RSU 55/MSAD 55		\$13,165,987.83	\$14,030,707.60	\$864,719.77		\$7,211,957.91	\$7,358,880.00	\$146,922.09		\$5,954,029.92	\$6,671,827.60	\$717,797.68		0.94	1.10	0.16				
192	1826	RSU 56		\$12,051,981.61	\$12,356,212.76	\$304,231.15		\$3,638,672.93	\$3,712,800.00	\$74,127.07		\$8,413,308.68	\$8,643,412.76	\$230,104.08		0.93	1.00	0.07				
193	888	RSU 57/MSAD 57		\$41,496,826.28	\$43,404,833.40	\$1,908,007.12		\$25,920,795.20	\$26,570,525.42	\$649,730.22		\$15,576,031.08	\$16,834,307.98	\$1,258,276.90		1.03	1.15	0.12				
194	898	RSU 58/MSAD 58		\$7,979,672.47	\$8,088,104.79	\$108,432.32		\$2,786,372.00	\$2,843,136.00	\$56,764.00		\$5,193,300.47	\$5,244,968.79	\$51,668.32		0.96	1.00	0.04				
195	905	RSU 59/MSAD 59		\$7,665,225.77	\$7,573,758.81	(\$91,466.96)		\$2,793,240.09	\$2,850,144.00	\$56,903.91		\$4,871,985.68	\$4,723,614.81	(\$148,370.87)		1.03	1.00	(0.03)				
196	913	RSU 60/MSAD 60		\$40,087,546.44	\$41,469,836.60	\$1,382,290.16		\$17,676,470.75	\$18,036,576.00	\$360,105.25		\$22,411,075.69	\$23,433,260.60	\$1,022,184.91		1.06	1.15	0.09				
197	922	RSU 61/MSAD 61	Yes	\$23,889,732.59	\$26,001,162.05	\$2,111,429.46		\$19,593,306.26	\$21,504,211.16	\$1,910,904.90		\$4,296,426.33	\$4,496,950.89	\$200,524.56		0.94	1.18	0.24				
198	932	RSU 63/MSAD 63		\$8,922,668.52	\$8,994,567.95	\$71,899.43		\$4,560,501.41	\$4,653,408.00	\$92,906.59		\$4,362,167.11	\$4,341,159.95	(\$21,007.16)		1.02	1.03	0.01				
199	936	RSU 64/MSAD 64		\$13,472,417.82	\$14,281,164.35	\$808,746.53		\$3,955,827.86	\$4,036,416.00	\$80,588.14		\$9,516,589.96	\$10,244,748.35	\$728,158.39		0.89	1.03	0.14				
200	944	RSU 65/MSAD 65	Yes	\$11,526.45	\$11,721.24	\$194.79		\$11,122.70	\$11,310.34	\$187.64		\$403.75	\$410.90	\$7.15		1.00	1.03	0.03				
201	1469	RSU 67		\$10,540,087.99	\$11,319,011.59	\$778,923.60		\$4,098,081.84	\$4,181,568.00	\$83,486.16		\$6,442,006.15	\$7,137,443.59	\$695,437.44		0.86	1.03	0.17				
202	951	RSU 68/MSAD 68		\$12,029,842.54	\$12,328,838.20	\$298,995.66		\$4,319,742.16	\$4,407,744.00	\$88,001.84		\$7,710,100.38	\$7,921,094.20	\$210,993.82		0.95	1.00	0.05				
203	957	RSU 70/MSAD 70		\$6,053,482.66	\$6,377,932.54	\$324,449.88		\$2,046,229.70	\$2,114,001.85	\$67,772.15		\$4,007,252.96	\$4,263,930.69	\$256,677.73		0.88	1.00	0.12				
204	1733	RSU 71		\$22,840,055.55	\$23,152,175.41	\$312,119.86		\$10,518,328.52	\$10,732,608.00	\$214,279.48		\$12,321,727.03	\$12,419,567.41	\$97,840.38		1.01	1.05	0.04				
205	969	RSU 72/MSAD 72		\$17,070,151.60	\$17,464,170.91	\$394,019.31		\$10,416,060.38	\$10,639,110.49	\$223,050.11		\$6,654,091.22	\$6,825,060.42	\$170,969.20		0.94	1.00	0.06				
206	1498	RSU 73		\$20,398,214.33	\$20,722,678.38	\$324,464.05		\$5,434,159.27	\$5,544,864.00	\$110,704.73		\$14,964,055.06	\$15,177,814.38	\$213,759.32		0.96	1.00	0.04				
207	976	RSU 74/MSAD 74		\$8,976,522.41	\$8,881,288.46	(\$95,233.95)		\$3,898,667.21	\$3,939,156.38	\$40,489.17		\$5,077,855.20	\$4,942,132.08	(\$135,723.12)		1.03	1.00	(0.03)				
208	984	RSU 75/MSAD 75		\$37,131,875.58	\$38,300,922.82	\$1,169,047.24		\$18,375,964.34	\$18,810,558.73	\$434,594.39		\$18,755,911.24	\$19,490,364.09	\$734,452.85		1.02	1.11	0.09				
209	1480	RSU 78	Yes	\$2,855,593.58	\$2,895,179.82	\$39,586.24		\$2,505,397.74	\$2,544,983.98	\$39,586.24		\$350,195.84	\$350,195.84	\$0.00		0.96	1.00	0.04				
210	551	RSU 79/MSAD 01		\$22,131,639.82	\$23,082,750.10	\$951,110.28		\$5,525,326.00	\$5,637,888.00	\$112,562.00		\$16,606,313.82	\$17,444,862.10	\$838,548.28		0.90	1.00	0.10				
211	570	RSU 80/MSAD 04		\$6,481,427.90	\$6,612,621.73	\$131,193.83		\$3,121,496.82	\$3,185,088.00	\$63,591.18		\$3,359,931.08	\$3,427,533.73	\$67,602.65		0.95	1.00	0.05				
212	626	RSU 82/MSAD 12		\$1,628,317.17	\$1,610,632.70	(\$17,684.47)		\$1,030,871.09	\$1,051,872.00	\$21,000.91		\$597,446.08	\$558,760.70	(\$38,685.38)		1.03	1.00	(0.03)				
213	628	RSU 83/MSAD 13		\$2,588,194.60	\$2,561,922.38	(\$26,272.22)		\$1,447,611.40	\$1,452,565.09	\$4,953.69		\$1,140,583.20	\$1,109,357.29	(\$31,225.91)		1.03	1.00	(0.03)				
214	633	RSU 84/MSAD 14		\$1,951,906.67	\$1,980,830.17	\$28,923.50		\$841,481.34	\$858,624.00	\$17,142.66		\$1,110,425.33	\$1,122,206.17	\$11,780.84		0.96	1.00	0.04				
215	662	RSU 85/MSAD 19		\$1,748,714.09	\$1,859,449.99	\$110,735.90		\$1,530,924.00	\$1,562,112.00	\$31,188.00		\$217,790.09	\$297,337.99	\$79,547.90		0.84	1.00	0.16				
216	664	RSU 86/MSAD 20		\$6,088,604.20	\$6,336,575.08	\$247,970.88		\$1,177,547.00	\$1,201,536.00	\$23,989.00		\$4,911,057.20	\$5,135,039.08	\$223,981.88		0.90	1.00	0.10				
217	681	RSU 87/MSAD 23		\$10,366,024.15	\$10,779,563.18	\$413,539.03		\$3,193,376.50	\$3,258,432.00	\$65,055.50		\$7,172,647.65	\$7,521,131.18	\$348,483.53		0.89	1.03	0.14				
218	685	RSU 88/MSAD 24		\$3,970,372.54	\$3,986,956.24	\$16,583.70		\$726,512.61	\$740,027.12	\$13,514.51		\$3,243,859.93	\$3,246,929.12	\$3,069.19		0.99	1.00	0.01				
219	1997	RSU 89		\$3,285,399.85	\$3,453,268.36	\$167,868.51		\$1,109,444.31	\$1,133,568.00	\$24,123.69		\$2,175,955.54	\$2,319,700.36	\$143,744.82		0.88	1.01	0.13				
220	1662	Saco		\$41,804,760.02	\$42,825,270.10	\$1,020,510.08		\$20,583,081.25	\$21,002,400.00	\$419,318.75		\$21,221,678.77	\$21,822,870.10	\$601,191.33		1.09	1.15	0.06				
221	1738	Saint George	Yes	\$5,038,219.47	\$5,094,505.44	\$56,285.97		\$4,240,516.00	\$4,296,801.97	\$56,285.97		\$797,703.47	\$797,703.47	\$0.00		1.00	1.03	0.03				
222	416	Sanford		\$48,956,295.92	\$51,213,898.89	\$2,257,602.97		\$13,952,934.66	\$14,237,184.00	\$284,249.34		\$35,003,361.26	\$36,976,714.89	\$1,973,353.63		1.03	1.15	0.12				
223	427	Scarborough		\$46,251,146.24	\$47,905,171.19	\$1,654,024.95		\$37,087,273.66	\$37,842,816.00	\$755,542.34		\$9,163,872.58	\$10,062,355.19	\$898,482.61		1.08	1.18	0.10				
224	1996	Sebago	Yes	\$3,063,475.05	\$3,348,669.63	\$285,194.58		\$2,688,213.74	\$2,973,408.32	\$285,194.58		\$375,261.31	\$375,261.31	\$0.00		0.94	1.18	0.24				
225	1359	Seboeis Plt.	Yes	\$29,395.51	\$30,921.91	\$1,526.40		\$22,199.71	\$23,726.11	\$1,526.40		\$7,195.80	\$7,195.80	\$0.00		0.86	1.03	0.17				
226	434	Sedgwick		\$2,028,725.00	\$2,107,562.36	\$78,837.36		\$1,691,242.00	\$1,725,696.00	\$34,454.00		\$337,483.00	\$381,866.36	\$44,383.36		0.95	1.08	0.13				
227	436	Shirley		\$467,912.28	\$478,420.91	\$10,508.63		\$239,818.41	\$244,704.00	\$4,885.59		\$228,093.87	\$233,716.91	\$5,623.04		0.95	1.00	0.05				
228	440	South Bristol	Yes	\$1,380,532.25	\$1,409,029.15	\$28,496.90		\$1,268,229.45	\$1,296,726.35	\$28,496.90		\$112,302.80	\$112,302.80	\$0.00		1.03	1.08	0.05				
229	444	South Portland		\$48,319,757.23	\$50,036,238.26	\$1,716,481.03		\$37,287,294.84	\$38,046,912.00	\$759,617.16		\$11,032,462.39	\$11,989,326.26	\$956,863.87		1.08	1.18	0.10				
230	442	Southport	Yes	\$602,421.47	\$614,005.55	\$11,584.08		\$495,154.57	\$505,496.57	\$10,342.00		\$107,266.90	\$108,508.98	\$1,242.08		1.03	1.08	0.05				
231	456	Southwest Harbor	Yes	\$2,525,736.35	\$2,644,353.12	\$118,616.77		\$2,034,232.59	\$2,152,849.36	\$118,616.77		\$491,503.76	\$491,503.76	\$0.00		0.93	1.08	0.15				
232	462	Surry	Yes	\$2,362,015.70	\$2,490,616.67	\$128,600.97		\$2,125,984.78	\$2,254,585.75	\$128,600.97		\$236,030.92	\$236,030.92	\$0.00		0.93	1.08	0.15				
233	464	Talmadge		\$71,594.05	\$72,839.10	\$1,245.05		\$44,031.00	\$44,928.00	\$897.00		\$27,563.05	\$27,911.10	\$348.05		0.96	1.00	0.04				
234	465	The Forks Plt.		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00		1.03	1.00	(0.03)				
235	466	Tremont	Yes	\$2,776,041.81	\$2,895,477.99	\$119,436.18		\$2,159,728.28	\$2,279,164.46	\$119,436.18		\$616,313.53	\$616,313.53	\$0.00		0.93	1.08	0.15				
236	468	Trenton		\$3,472,799.55	\$3,627,604.78	\$154,805.23		\$2,850,961.17	\$2,927,232.00	\$76,270.83		\$621,838.38	\$700,372.78	\$78,534.40		0.93	1.08	0.15				
237	470	Upton	Yes	\$171,147.90	\$173,343.81	\$2,195.91		\$122,3														

ESTIMATED CALCULATIONS BASED ON FY 2027 EPS DATA ONLY - SUBJECT TO CHANGE IN FUTURE EPS CALCULATIONS

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S			
1	Step 1 Simulation Part I			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				REGIONAL INDEX COMPARISON						
2	Fiscal Year 2026-27 Data			FY 27 RFL	Simulation Part I			FY 27 RFL	Simulation Part 1			FY 27 RFL	Simulation Part 1			FY 27	FY 27					
3	STEP 1 INCLUDES REGIONAL INDEX UPDATES USING CoL & FLOOR OF 1			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			Mill Rate 5.645	Mill Rate 5.760			ORIGINAL	UPDATED					
4				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		EPS	EPS		
5				EPS	EPS	TOTAL	EPS	EPS	TOTAL	EPS	EPS	LOCAL	EPS	EPS	STATE	EPS	EPS	STATE	EPS	EPS	Regional	
6				TOTAL	TOTAL	Allocation	TOTAL	TOTAL	Allocation	LOCAL	LOCAL	Share	STATE	STATE	Share	STATE	STATE	Share	Regional	Regional	Index	
7	ORG_ID	SAUs	Minimum Contributor	Allocation	Allocation	Difference	Share	Share	Difference	Share	Share	Difference	Share	Share	Difference	Index	Index	Difference				
248	503	Westmanland		\$4,626.44	\$4,806.94	\$180.50	\$4,626.44	\$4,806.94	\$180.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.90	1.00	0.10				
249	1413	Whiting	Yes	\$581,091.80	\$612,308.49	\$31,216.69	\$474,314.81	\$502,690.22	\$28,375.41	\$106,776.99	\$109,618.27	\$2,841.28	\$106,776.99	\$109,618.27	\$2,841.28	0.84	1.00	0.16				
250	508	Whitneyville		\$382,917.83	\$408,137.91	\$25,220.08	\$96,059.09	\$98,016.00	\$1,956.91	\$286,858.74	\$310,121.91	\$23,263.17	\$286,858.74	\$310,121.91	\$23,263.17	0.84	1.00	0.16				
251	509	Willimantic	Yes	\$163,335.57	\$166,430.08	\$3,094.51	\$148,707.69	\$151,802.20	\$3,094.51	\$14,627.88	\$14,627.88	\$0.00	\$14,627.88	\$14,627.88	\$0.00	0.95	1.00	0.05				
252	518	Winslow		\$16,288,919.72	\$16,563,340.59	\$274,420.87	\$5,367,830.50	\$5,477,184.00	\$109,353.50	\$10,921,089.22	\$11,086,156.59	\$165,067.37	\$10,921,089.22	\$11,086,156.59	\$165,067.37	0.97	1.01	0.04				
253	1737	Winterville PIt.		\$318,853.28	\$320,091.19	\$1,237.91	\$228,810.66	\$233,472.00	\$4,661.34	\$90,042.62	\$86,619.19	(\$3,423.43)	\$90,042.62	\$86,619.19	(\$3,423.43)	0.99	1.00	0.01				
254	524	Winthrop		\$11,125,974.18	\$11,400,402.38	\$274,428.20	\$5,484,305.66	\$5,596,032.00	\$111,726.34	\$5,641,668.52	\$5,804,370.38	\$162,701.86	\$5,641,668.52	\$5,804,370.38	\$162,701.86	0.95	1.01	0.06				
255	1671	Wiscasset		\$5,864,713.68	\$5,968,259.98	\$103,546.30	\$3,950,276.91	\$4,030,752.00	\$80,475.09	\$1,914,436.77	\$1,937,507.98	\$23,071.21	\$1,914,436.77	\$1,937,507.98	\$23,071.21	1.02	1.08	0.06				
256	532	Woodland		\$2,197,297.90	\$2,296,359.73	\$99,061.83	\$448,871.59	\$458,016.00	\$9,144.41	\$1,748,426.31	\$1,838,343.73	\$89,917.42	\$1,748,426.31	\$1,838,343.73	\$89,917.42	0.90	1.00	0.10				
257	534	Woodville		\$418,619.13	\$448,477.24	\$29,858.11	\$249,320.84	\$254,400.00	\$5,079.16	\$169,298.29	\$194,077.24	\$24,778.95	\$169,298.29	\$194,077.24	\$24,778.95	0.88	1.03	0.15				
258	537	Yarmouth		\$24,912,725.62	\$25,824,261.48	\$911,535.86	\$15,948,159.91	\$16,273,056.00	\$324,896.09	\$8,964,565.71	\$9,551,205.48	\$586,639.77	\$8,964,565.71	\$9,551,205.48	\$586,639.77	1.08	1.18	0.10				
259	542	York	Yes	\$25,945,190.14	\$26,715,260.56	\$770,070.42	\$21,973,541.37	\$22,743,611.79	\$770,070.42	\$3,971,648.77	\$3,971,648.77	\$0.00	\$3,971,648.77	\$3,971,648.77	\$0.00	1.06	1.15	0.09				
260	1761	Acadia Academy		\$3,208,140.16	\$3,247,417.31	\$39,277.15	\$0.00	\$0.00	\$0.00	\$3,208,140.16	\$3,247,417.31	\$39,277.15	\$3,208,140.16	\$3,247,417.31	\$39,277.15							
261	1630	Baxter Academy for Technology and Sci		\$5,198,742.37	\$5,385,811.04	\$187,068.67	\$0.00	\$0.00	\$0.00	\$5,198,742.37	\$5,385,811.04	\$187,068.67	\$5,198,742.37	\$5,385,811.04	\$187,068.67							
262	1510	Cornville Regional Charter School		\$4,955,589.99	\$4,967,911.51	\$12,321.51	\$0.00	\$0.00	\$0.00	\$4,955,589.99	\$4,967,911.51	\$12,321.51	\$4,955,589.99	\$4,967,911.51	\$12,321.51							
263	2071	Ecology Learning Center		\$1,704,354.54	\$1,745,605.94	\$41,251.40	\$0.00	\$0.00	\$0.00	\$1,704,354.54	\$1,745,605.94	\$41,251.40	\$1,704,354.54	\$1,745,605.94	\$41,251.40							
264	1631	Fiddlehead School of Arts and Sciences		\$2,896,506.10	\$3,001,984.75	\$105,478.65	\$0.00	\$0.00	\$0.00	\$2,896,506.10	\$3,001,984.75	\$105,478.65	\$2,896,506.10	\$3,001,984.75	\$105,478.65							
265	1501	Maine Academy of Natural Sciences		\$2,456,695.65	\$2,489,613.51	\$32,917.86	\$0.00	\$0.00	\$0.00	\$2,456,695.65	\$2,489,613.51	\$32,917.86	\$2,456,695.65	\$2,489,613.51	\$32,917.86							
266	1672	Maine Connections Academy		\$6,520,427.32	\$6,708,205.76	\$187,778.44	\$0.00	\$0.00	\$0.00	\$6,520,427.32	\$6,708,205.76	\$187,778.44	\$6,520,427.32	\$6,708,205.76	\$187,778.44							
267	1739	Maine Virtual Academy		\$6,493,750.55	\$6,671,413.25	\$177,662.70	\$0.00	\$0.00	\$0.00	\$6,493,750.55	\$6,671,413.25	\$177,662.70	\$6,493,750.55	\$6,671,413.25	\$177,662.70							
268	1762	Maine Arts Academy		\$4,279,752.76	\$4,382,264.85	\$102,512.10	\$0.00	\$0.00	\$0.00	\$4,279,752.76	\$4,382,264.85	\$102,512.10	\$4,279,752.76	\$4,382,264.85	\$102,512.10							
269	2252	Moxie Charter School		\$1,700,773.87	\$1,753,622.60	\$52,848.73	\$0.00	\$0.00	\$0.00	\$1,700,773.87	\$1,753,622.60	\$52,848.73	\$1,700,773.87	\$1,753,622.60	\$52,848.73							
270	State Totals			\$2,566,949,272	\$2,637,601,223	\$70,651,950	\$1,294,973,682	\$1,326,097,519	\$31,123,836	\$1,271,975,590	\$1,311,503,704	\$39,528,114	\$1,271,975,590	\$1,311,503,704	\$39,528,114							
271	Total Minimum Contributor			78	Decrease Total Allocation			11			Decrease Local Share			3			Decrease State Share			32		
272					No Change Total Allocation			4			No Change Local Share			14			No Change State Share			41		
273					Increase Total Allocation			247			Increase Local Share			245			Increase State Share			189		
274																						
275					Total Decrease Amounts			(652,413)			Total Decrease Amounts			(2,650)			Total Decrease Amounts			(1,730,907)		
276					Total Increase Amounts			71,304,364			Total Increase Amounts			31,126,486			Total Increase Amounts			41,259,022		
277					Sum Difference			70,651,950			Sum Difference			31,123,836			Sum Difference			39,528,114		