

# 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	AA	AB	AC	AD			
1	Step 2 Simulation I & II at 90/10			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				MILL RATES COMPARISON						
2	Fiscal Year 2026-27 Data																					
3	<div style="border: 1px dashed black; padding: 5px;"> <b>STEP 2 INCLUDES POVERTY FACTOR OF 10% &amp; VARIABLE MILL RATES FOR LOCAL SHARE</b> </div>			Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Simulation Part II		Current			
4				Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		90/10		FY 27	
5				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		Statewide	Statewide	MILL	Economically
6				EPS	EPS		EPS	EPS		EPS	Local		EPS	STATE		EPS	STATE		Mill Rate	Mill Rate	RATES	Disadvantaged
7	MILL RATES FOR LOCAL SHARE			TOTAL	Total	TOTAL	TOTAL	Local	LOCAL	TOTAL	STATE	STATE	STATE	STATE	Difference	5.760	5.755	Difference	Percentage			
8	ORG_ID SAUs	Contributor	Allocation	Allocation	Allocation	Allocation	Share	Share	Share	Allocation	Share	Allocation	Share	Allocation	Share	5.760	5.755	Difference	Percentage			
9	002	Acton	Yes	\$4,929,311.96	\$4,929,311.96	\$0.00	\$4,362,495.71	\$4,362,495.71	\$0.00	\$566,816.25	\$566,816.25	\$0.00	\$566,816.25	\$566,816.25	\$0.00	4.053	4.053	0.000	38.20%			
10	1038	Airline CSD		\$813,096.02	\$813,096.02	\$0.00	\$439,925.29	\$433,009.96	(\$6,915.33)	\$373,170.73	\$380,086.06	\$6,915.33	\$380,086.06	\$380,086.06	\$6,915.33	2.491	2.451	(0.040)	57.14%			
11	004	Alexander		\$837,190.26	\$837,190.26	\$0.00	\$442,368.00	\$442,521.60	\$153.60	\$394,822.26	\$394,668.66	(\$153.60)	\$394,668.66	\$394,668.66	\$0.00	5.760	5.762	0.002	46.88%			
12	1734	Andover		\$852,432.70	\$852,432.70	\$0.00	\$704,736.00	\$683,691.80	(\$21,044.20)	\$147,696.70	\$168,740.90	\$21,044.20	\$168,740.90	\$168,740.90	\$21,044.20	5.760	5.588	(0.172)	62.79%			
13	009	Appleton		\$2,533,232.49	\$2,533,232.49	\$0.00	\$740,610.59	\$731,352.96	(\$9,257.63)	\$1,792,621.90	\$1,801,879.53	\$9,257.63	\$1,801,879.53	\$1,801,879.53	\$9,257.63	5.760	5.688	(0.072)	53.73%			
14	1629	Athens		\$1,868,500.66	\$1,868,500.66	\$0.00	\$714,048.00	\$686,403.44	(\$27,644.56)	\$1,154,452.66	\$1,182,097.22	\$27,644.56	\$1,182,097.22	\$1,182,097.22	\$27,644.56	5.760	5.537	(0.223)	67.44%			
15	014	Auburn		\$51,567,384.87	\$51,567,384.87	\$0.00	\$16,896,384.00	\$16,297,970.40	(\$598,413.60)	\$34,671,000.87	\$35,269,414.47	\$598,413.60	\$35,269,414.47	\$35,269,414.47	\$598,413.60	5.760	5.556	(0.204)	65.72%			
16	028	Augusta		\$31,849,696.28	\$31,849,696.28	\$0.00	\$14,864,928.00	\$14,377,172.55	(\$487,755.45)	\$16,984,768.28	\$17,472,523.73	\$487,755.45	\$17,472,523.73	\$17,472,523.73	\$487,755.45	5.760	5.571	(0.189)	64.32%			
17	038	Baileyville		\$3,045,383.66	\$3,045,383.66	\$0.00	\$2,173,152.00	\$2,124,105.16	(\$49,046.84)	\$872,231.66	\$921,278.50	\$49,046.84	\$921,278.50	\$921,278.50	\$49,046.84	5.760	5.630	(0.130)	58.93%			
18	042	Bangor		\$50,790,915.78	\$50,790,915.78	\$0.00	\$20,100,288.00	\$19,761,793.56	(\$338,494.44)	\$30,690,627.78	\$31,029,122.22	\$338,494.44	\$31,029,122.22	\$31,029,122.22	\$338,494.44	5.760	5.663	(0.097)	55.91%			
19	053	Bar Harbor	Yes	\$5,653,712.00	\$5,653,712.00	\$0.00	\$4,753,002.03	\$4,753,002.03	\$0.00	\$900,709.97	\$900,709.97	\$0.00	\$900,709.97	\$900,709.97	\$0.00	2.799	2.799	0.000	14.51%			
20	547	Baring Plt.		\$377,888.12	\$377,888.12	\$0.00	\$98,688.00	\$94,267.60	(\$4,420.40)	\$279,200.12	\$283,620.52	\$4,420.40	\$283,620.52	\$283,620.52	\$4,420.40	5.760	5.502	(0.258)	70.59%			
21	062	Beals		\$595,555.81	\$595,555.81	\$0.00	\$466,419.99	\$445,690.21	(\$20,729.78)	\$129,135.82	\$149,865.60	\$20,729.78	\$149,865.60	\$149,865.60	\$20,729.78	5.760	5.504	(0.256)	70.45%			
22	550	Beaver Cove	Yes	\$31,211.67	\$31,211.67	\$0.00	\$30,374.37	\$30,374.37	\$0.00	\$837.30	\$837.30	\$0.00	\$837.30	\$837.30	\$0.00	0.264	0.264	0.000	0.00%			
23	064	Beddington	Yes	\$69,148.42	\$69,148.42	\$0.00	\$66,713.64	\$66,713.64	\$0.00	\$2,434.78	\$2,434.78	\$0.00	\$2,434.78	\$2,434.78	\$0.00	1.061	1.061	0.000	33.33%			
24	065	Bliddeford		\$40,785,125.02	\$40,785,125.02	\$0.00	\$24,028,704.00	\$23,215,232.25	(\$813,471.75)	\$16,756,421.02	\$17,569,892.77	\$813,471.75	\$17,569,892.77	\$17,569,892.77	\$813,471.75	5.760	5.565	(0.195)	64.95%			
25	072	Blue Hill	Yes	\$5,490,795.61	\$5,490,795.61	\$0.00	\$4,964,213.96	\$4,964,213.96	\$0.00	\$526,581.65	\$526,581.65	\$0.00	\$526,581.65	\$526,581.65	\$0.00	5.013	5.013	0.000	43.67%			
26	1031	Boothbay-Boothbay Hbr CSD	Yes	\$6,993,397.89	\$6,993,397.89	\$0.00	\$6,030,926.01	\$6,030,926.01	\$0.00	\$962,471.88	\$962,471.88	\$0.00	\$962,471.88	\$962,471.88	\$0.00	2.268	2.268	0.000	43.12%			
27	074	Bowerbank	Yes	\$268,111.12	\$268,111.12	\$0.00	\$222,201.39	\$222,201.39	\$0.00	\$45,909.73	\$45,909.73	\$0.00	\$45,909.73	\$45,909.73	\$0.00	1.851	1.851	0.000	53.85%			
28	078	Brewer		\$18,467,759.88	\$18,467,759.88	\$0.00	\$5,896,704.00	\$5,900,798.93	\$4,094.93	\$12,571,055.88	\$12,566,960.95	(\$4,094.93)	\$12,566,960.95	\$12,566,960.95	(\$4,094.93)	5.760	5.764	0.004	46.74%			
29	086	Bridgewater		\$616,966.38	\$616,966.38	\$0.00	\$256,800.00	\$248,864.16	(\$7,935.84)	\$360,166.38	\$368,102.22	\$7,935.84	\$368,102.22	\$368,102.22	\$7,935.84	5.760	5.582	(0.178)	63.33%			
30	1633	Brighton Plt.		\$103,270.20	\$103,270.20	\$0.00	\$88,416.00	\$79,513.00	(\$8,903.00)	\$14,854.20	\$23,757.20	\$8,903.00	\$23,757.20	\$23,757.20	\$8,903.00	5.760	5.180	(0.580)	100.00%			
31	088	Bristol	Yes	\$4,669,328.66	\$4,669,328.66	\$0.00	\$4,082,180.27	\$4,082,180.27	\$0.00	\$587,148.39	\$587,148.39	\$0.00	\$587,148.39	\$587,148.39	\$0.00	2.665	2.665	0.000	39.11%			
32	090	Brooklin	Yes	\$1,233,931.62	\$1,233,931.62	\$0.00	\$1,047,538.20	\$1,047,538.20	\$0.00	\$186,393.42	\$186,393.42	\$0.00	\$186,393.42	\$186,393.42	\$0.00	2.312	2.312	0.000	66.67%			
33	092	Brooksville	Yes	\$1,377,066.02	\$1,377,066.02	\$0.00	\$1,149,090.67	\$1,149,090.67	\$0.00	\$227,975.35	\$227,975.35	\$0.00	\$227,975.35	\$227,975.35	\$0.00	2.306	2.306	0.000	60.98%			
34	094	Brunswick		\$40,473,002.10	\$40,473,002.10	\$0.00	\$20,690,208.00	\$20,912,915.10	\$222,707.10	\$19,782,794.10	\$19,560,087.00	(\$222,707.10)	\$19,560,087.00	\$19,560,087.00	(\$222,707.10)	5.760	5.822	0.062	41.41%			
35	1824	Burlington		\$800,412.05	\$800,412.05	\$0.00	\$343,008.00	\$330,264.30	(\$12,743.70)	\$457,404.05	\$470,147.75	\$12,743.70	\$470,147.75	\$470,147.75	\$12,743.70	5.760	5.546	(0.214)	66.67%			
36	1825	Byron	Yes	\$32,765.17	\$32,765.17	\$0.00	\$31,423.67	\$31,423.67	\$0.00	\$1,341.50	\$1,341.50	\$0.00	\$1,341.50	\$1,341.50	\$0.00	0.713	0.713	0.000	0.00%			
37	108	Calais		\$5,330,430.44	\$5,330,430.44	\$0.00	\$1,351,104.00	\$1,312,869.64	(\$38,234.36)	\$3,979,326.44	\$4,017,560.80	\$38,234.36	\$4,017,560.80	\$4,017,560.80	\$38,234.36	5.760	5.597	(0.163)	61.95%			
38	113	Cape Elizabeth	Yes	\$23,374,334.50	\$23,374,334.50	\$0.00	\$21,028,791.80	\$21,028,791.80	\$0.00	\$2,345,542.70	\$2,345,542.70	\$0.00	\$2,345,542.70	\$2,345,542.70	\$0.00	5.741	5.741	0.000	10.49%			
39	1402	Caratunk	Yes	\$89,612.02	\$89,612.02	\$0.00	\$87,451.77	\$87,451.77	\$0.00	\$2,160.25	\$2,160.25	\$0.00	\$2,160.25	\$2,160.25	\$0.00	1.597	1.597	0.000	100.00%			
40	549	Carrabassett Valley	Yes	\$813,173.61	\$813,173.61	\$0.00	\$774,473.81	\$774,473.81	\$0.00	\$38,699.80	\$38,699.80	\$0.00	\$38,699.80	\$38,699.80	\$0.00	0.672	0.672	0.000	9.38%			
41	124	Carroll Plt.		\$189,368.58	\$189,368.58	\$0.00	\$165,024.00	\$148,407.00	(\$16,617.00)	\$24,344.58	\$40,961.58	\$16,617.00	\$40,961.58	\$40,961.58	\$16,617.00	5.760	5.180	(0.580)	100.00%			
42	125	Castine	Yes	\$1,140,460.68	\$1,140,460.68	\$0.00	\$1,040,662.95	\$1,040,662.95	\$0.00	\$99,797.73	\$99,797.73	\$0.00	\$99,797.73	\$99,797.73	\$0.00	2.621	2.621	0.000	20.51%			
43	127	Caswell		\$691,212.40	\$691,212.40	\$0.00	\$127,296.00	\$117,174.20	(\$10,121.80)	\$563,916.40	\$574,038.20	\$10,121.80	\$574,038.20	\$574,038.20	\$10,121.80	5.760	5.302	(0.458)	88.89%			
44	130	Charlotte		\$527,526.07	\$527,526.07	\$0.00	\$256,416.00	\$248,180.42	(\$8,235.58)	\$271,110.07	\$279,345.65	\$8,235.58	\$279,345.65	\$279,345.65	\$8,235.58	5.760	5.575	(0.185)	64.00%			
45	1433	Chebeague Island	Yes	\$617,283.44	\$617,283.44	\$0.00	\$529,635.10	\$529,635.10	\$0.00	\$87,648.34	\$87,648.34	\$0.00	\$87,648.34	\$87,648.34	\$0.00	1.352	1.352	0.000	26.67%			
46	1628	Cherryfield		\$1,843,777.53	\$1,843,777.53	\$0.00	\$766,176.00	\$730,261.50	(\$35,914.50)	\$1,077,601.53	\$1,113,516.03	\$35,914.50	\$1,113,516.03	\$1,113,516.03	\$35,914.50	5.760	5.490	(0.270)	71.72%			
47	137	Cooper		\$236,107.73	\$236,107.73	\$0.00	\$183,264.00	\$176,455.24	(\$6,808.76)	\$52,843.73	\$59,652.49	\$6,808.76	\$59,652.49	\$59,652.49	\$6,808.76	5.760	5.546	(0.214)	66.67%			
48	138	Coplin Plt.	Yes	\$119,901.81	\$119,901.81	\$0.00	\$105,007.22	\$105,007.22	\$0.00	\$14,894.59	\$14,894.59	\$0.00	\$14,894.59	\$14,894.59	\$0.00	1.748	1.748	0.000	62.50%			
49	139	Cranberry Isles	Yes	\$261,421.91	\$261,421.91	\$0.00	\$211,082.91	\$211,082.91	\$0.00	\$50,339.00	\$50,339.00	\$0.00	\$50,339.00	\$50,339.00	\$0.00	0.942	0.942	0.000	83.3			

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1	Step 2 Simulation I & II at 90/10			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				MILL RATES COMPARISON						
2	Fiscal Year 2026-27 Data																					
3																						
4	STEP 2 INCLUDES POVERTY FACTOR OF 10% & VARIABLE MILL RATES FOR LOCAL SHARE			Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Simulation Part II		Current			
5				Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		90/10		FY 27	
6				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		Economically
7				EPS	EPS		EPS	EPS		EPS	Local		EPS	STATE		EPS	STATE		Mill Rates	Mill Rates		Disadvantaged
8	ORG_ID SAUs	Contributor	Minimum	TOTAL	Total	TOTAL	Allocation	Share	LOCAL	Share	STATE	Allocation	Share	STATE	Difference	5.760	5.755	Difference	Percentage			
71	188	Georgetown	Yes	\$1,647,622.57	\$1,647,622.57	\$0.00	\$1,508,890.19	\$1,508,890.19	\$0.00	\$138,732.38	\$138,732.38	\$0.00	\$138,732.38	\$138,732.38	\$0.00	1.881	1.881	0.000	30.30%			
72	190	Gilead		\$469,424.62	\$469,424.62	\$0.00	\$250,176.00	\$237,971.23	(\$12,204.77)	\$219,248.62	\$231,453.39	\$12,204.77	\$219,248.62	\$231,453.39	\$12,204.77	5.760	5.479	(0.281)	72.73%			
73	191	Glenburn		\$7,665,630.87	\$7,665,630.87	\$0.00	\$2,718,144.00	\$2,799,310.80	\$81,166.80	\$4,947,486.87	\$4,866,320.07	(\$81,166.80)	\$4,947,486.87	\$4,866,320.07	(\$81,166.80)	5.760	5.932	0.172	31.45%			
74	193	Glenwood Plt.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000	0.000	0.000	0.00%			
75	194	Gorham		\$43,988,017.30	\$43,988,017.30	\$0.00	\$16,399,680.00	\$17,174,109.34	\$774,429.34	\$27,588,337.30	\$26,813,907.96	(\$774,429.34)	\$27,588,337.30	\$26,813,907.96	(\$774,429.34)	5.760	6.032	0.272	22.35%			
76	205	Grand Isle		\$417,475.10	\$417,475.10	\$0.00	\$177,984.00	\$173,627.10	(\$4,356.90)	\$239,491.10	\$243,848.00	\$4,356.90	\$239,491.10	\$243,848.00	\$4,356.90	5.760	5.619	(0.141)	60.00%			
77	207	Grand Lake Stream Plt.	Yes	\$70,818.22	\$70,818.22	\$0.00	\$60,895.81	\$60,895.81	\$0.00	\$9,922.41	\$9,922.41	\$0.00	\$9,922.41	\$9,922.41	\$0.00	1.142	1.142	0.000	100.00%			
78	208	Greenbush		\$3,345,192.11	\$3,345,192.11	\$0.00	\$590,592.00	\$561,677.60	(\$28,914.40)	\$2,754,600.11	\$2,783,514.51	\$28,914.40	\$2,754,600.11	\$2,783,514.51	\$28,914.40	5.760	5.478	(0.282)	72.81%			
79	210	Greenville	Yes	\$1,967,534.11	\$1,967,534.11	\$0.00	\$1,758,904.30	\$1,758,904.30	\$0.00	\$208,629.81	\$208,629.81	\$0.00	\$208,629.81	\$208,629.81	\$0.00	3.692	3.692	0.000	44.83%			
80	1664	Hancock		\$4,709,997.44	\$4,709,997.44	\$0.00	\$3,137,568.00	\$3,051,502.77	(\$86,065.23)	\$1,572,429.44	\$1,658,494.67	\$86,065.23	\$1,572,429.44	\$1,658,494.67	\$86,065.23	5.760	5.602	(0.158)	61.54%			
81	217	Harmony		\$1,122,154.41	\$1,122,154.41	\$0.00	\$474,624.00	\$439,768.80	(\$34,855.20)	\$647,530.41	\$682,385.61	\$34,855.20	\$647,530.41	\$682,385.61	\$34,855.20	5.760	5.337	(0.423)	85.71%			
82	219	Hermon		\$14,271,142.65	\$14,271,142.65	\$0.00	\$4,821,984.00	\$5,032,945.80	\$210,961.80	\$9,449,158.65	\$9,238,196.85	(\$210,961.80)	\$9,449,158.65	\$9,238,196.85	(\$210,961.80)	5.760	6.012	0.252	24.14%			
83	224	Highland Plt.	Yes	\$22,672.80	\$22,672.80	\$0.00	\$21,815.00	\$21,815.00	\$0.00	\$857.80	\$857.80	\$0.00	\$857.80	\$857.80	\$0.00	1.590	1.590	0.000	100.00%			
84	225	Hope		\$2,328,590.31	\$2,328,590.31	\$0.00	\$1,240,660.12	\$1,277,061.43	\$36,401.31	\$1,087,930.19	\$1,051,528.88	(\$36,401.31)	\$1,087,930.19	\$1,051,528.88	(\$36,401.31)	5.760	5.929	0.169	31.69%			
85	1009	Indian Island		\$1,775,418.53	\$1,775,418.53	\$0.00	\$81,024.00	\$78,576.40	(\$2,447.60)	\$1,694,394.53	\$1,696,842.13	\$2,447.60	\$1,694,394.53	\$1,696,842.13	\$2,447.60	5.760	5.586	(0.174)	62.92%			
86	1011	Indian Township		\$3,216,500.15	\$3,216,500.15	\$0.00	\$25,632.00	\$23,878.70	(\$1,753.30)	\$3,190,868.15	\$3,192,621.45	\$1,753.30	\$3,190,868.15	\$3,192,621.45	\$1,753.30	5.760	5.366	(0.394)	83.02%			
87	227	Isle Au Haut	Yes	\$88,516.80	\$88,516.80	\$0.00	\$73,776.68	\$73,776.68	\$0.00	\$14,740.12	\$14,740.12	\$0.00	\$14,740.12	\$14,740.12	\$0.00	0.971	0.971	0.000	85.71%			
88	229	Islesboro	Yes	\$853,314.45	\$853,314.45	\$0.00	\$773,489.60	\$773,489.60	\$0.00	\$79,824.85	\$79,824.85	\$0.00	\$79,824.85	\$79,824.85	\$0.00	1.365	1.365	0.000	37.50%			
89	235	Jefferson		\$5,343,168.15	\$5,343,168.15	\$0.00	\$3,443,040.00	\$3,462,168.00	\$19,128.00	\$1,900,128.15	\$1,881,000.15	(\$19,128.00)	\$1,900,128.15	\$1,881,000.15	(\$19,128.00)	5.760	5.792	0.032	44.15%			
90	237	Jonesboro		\$984,986.69	\$984,986.69	\$0.00	\$447,072.00	\$432,945.77	(\$14,126.23)	\$537,914.69	\$552,040.92	\$14,126.23	\$537,914.69	\$552,040.92	\$14,126.23	5.760	5.578	(0.182)	63.64%			
91	239	Jonesport		\$1,244,578.83	\$1,244,578.83	\$0.00	\$952,885.61	\$907,557.37	(\$45,328.24)	\$291,693.22	\$337,021.46	\$45,328.24	\$291,693.22	\$337,021.46	\$45,328.24	5.760	5.486	(0.274)	72.12%			
92	241	Kingsbury Plt.	Yes	\$4,620.50	\$4,620.50	\$0.00	\$4,400.47	\$4,400.47	\$0.00	\$220.03	\$220.03	\$0.00	\$220.03	\$220.03	\$0.00	0.046	0.046	0.000	0.00%			
93	242	Kittery	Yes	\$16,278,353.59	\$16,278,353.59	\$0.00	\$14,040,344.93	\$14,040,344.93	\$0.00	\$2,238,008.66	\$2,238,008.66	\$0.00	\$2,238,008.66	\$2,238,008.66	\$0.00	5.004	5.004	0.000	24.07%			
94	1351	Lake View Plt.	Yes	\$102,741.29	\$102,741.29	\$0.00	\$95,428.24	\$95,428.24	\$0.00	\$7,313.05	\$7,313.05	\$0.00	\$7,313.05	\$7,313.05	\$0.00	0.511	0.511	0.000	66.67%			
95	247	Lakeville	Yes	\$62,705.65	\$62,705.65	\$0.00	\$52,713.13	\$52,713.13	\$0.00	\$9,992.52	\$9,992.52	\$0.00	\$9,992.52	\$9,992.52	\$0.00	0.506	0.506	0.000	33.33%			
96	1665	Lamoine		\$3,140,319.52	\$3,140,319.52	\$0.00	\$2,487,552.00	\$2,541,103.47	\$53,551.47	\$652,767.52	\$599,216.05	(\$53,551.47)	\$652,767.52	\$599,216.05	(\$53,551.47)	5.760	5.884	0.124	35.77%			
97	250	Lewiston		\$99,574,624.86	\$99,574,624.86	\$0.00	\$20,756,352.00	\$19,642,860.20	(\$1,113,491.80)	\$78,818,272.86	\$79,931,764.66	\$1,113,491.80	\$78,818,272.86	\$79,931,764.66	\$1,113,491.80	5.760	5.451	(0.309)	75.26%			
98	2040	Limestone		\$2,836,849.83	\$2,836,849.83	\$0.00	\$598,656.00	\$561,655.73	(\$37,000.27)	\$2,238,193.83	\$2,275,194.10	\$37,000.27	\$2,238,193.83	\$2,275,194.10	\$37,000.27	5.760	5.404	(0.356)	79.55%			
99	263	Lincoln Plt.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000	0.000	0.000	0.00%			
100	264	Lincolnton		\$3,418,017.88	\$3,418,017.88	\$0.00	\$2,781,534.31	\$2,838,517.13	\$56,982.82	\$636,483.57	\$579,500.75	(\$56,982.82)	\$636,483.57	\$579,500.75	(\$56,982.82)	5.760	5.878	0.118	36.36%			
101	266	Lisbon		\$16,958,678.62	\$16,958,678.62	\$0.00	\$5,545,728.00	\$5,495,662.40	(\$50,065.60)	\$11,412,950.62	\$11,463,016.22	\$50,065.60	\$11,412,950.62	\$11,463,016.22	\$50,065.60	5.760	5.708	(0.052)	51.84%			
102	387	Long Island	Yes	\$250,988.39	\$250,988.39	\$0.00	\$225,255.35	\$225,255.35	\$0.00	\$25,733.04	\$25,733.04	\$0.00	\$25,733.04	\$25,733.04	\$0.00	0.929	0.929	0.000	50.00%			
103	1401	Lowell		\$589,751.66	\$589,751.66	\$0.00	\$434,016.00	\$434,392.75	\$376.75	\$155,735.66	\$155,358.91	(\$376.75)	\$155,735.66	\$155,358.91	(\$376.75)	5.760	5.765	0.005	46.67%			
104	277	Machias		\$3,923,064.56	\$3,923,064.56	\$0.00	\$1,134,720.00	\$1,083,894.00	(\$50,826.00)	\$2,788,344.56	\$2,839,170.56	\$50,826.00	\$2,788,344.56	\$2,839,170.56	\$50,826.00	5.760	5.502	(0.258)	70.59%			
105	1412	Machiasport		\$1,199,894.40	\$1,199,894.40	\$0.00	\$930,170.03	\$1,016,467.40	\$86,297.37	\$269,724.37	\$183,427.00	(\$86,297.37)	\$269,724.37	\$183,427.00	(\$86,297.37)	4.856	5.307	0.451	88.37%			
106	281	Macwahoc Plt.	Yes	\$95,443.84	\$95,443.84	\$0.00	\$82,814.29	\$82,814.29	\$0.00	\$12,629.55	\$12,629.55	\$0.00	\$12,629.55	\$12,629.55	\$0.00	5.019	5.019	0.000	100.00%			
107	282	Madawaska		\$5,447,003.70	\$5,447,003.70	\$0.00	\$2,330,592.00	\$2,265,853.34	(\$64,738.66)	\$3,116,411.70	\$3,181,150.36	\$64,738.66	\$3,116,411.70	\$3,181,150.36	\$64,738.66	5.760	5.600	(0.160)	61.71%			
108	290	Marshfield		\$960,003.22	\$960,003.22	\$0.00	\$281,184.00	\$275,960.62	(\$5,223.38)	\$678,819.22	\$684,042.60	\$5,223.38	\$678,819.22	\$684,042.60	\$5,223.38	5.760	5.653	(0.107)	56.90%			
109	293	Meddybemps	Yes	\$71,768.64	\$71,768.64	\$0.00	\$62,415.72	\$62,415.72	\$0.00	\$9,352.92	\$9,352.92	\$0.00	\$9,352.92	\$9,352.92	\$0.00	1.730	1.730	0.000	100.00%			
110	548	Medford		\$609,497.07	\$609,497.07	\$0.00	\$191,520.00	\$176,590.75	(\$14,929.25)	\$417,977.07	\$432,906.32	\$14,929.25	\$417,977.07	\$432,906.32	\$14,929.25	5.760	5.311	(0.449)	88.00%			
111	294	Medway		\$1,807,023.78	\$1,807,023.78	\$0.00	\$509,856.00	\$495,339.27	(\$14,516.73)	\$1,297,167.78	\$1,311,684.51	\$14,516.73	\$1,297,167.78	\$1,311,684.51	\$14,516.73	5.760	5.596	(0.164)	62.07%			
112	296	Milford		\$5,102,529.64	\$5,102,529.64	\$0.00	\$1,491,456.00	\$1,476,955.73	(\$14,500.27)	\$3,611,073.64	\$3,625,573.91	\$14,500.27	\$3,611,073.64	\$3,625,573.91	\$14,500.27	5.760	5.704	(0.056)	52.21%			
113	298	Millinocket		\$6,254,706.27	\$6,254,706.27	\$0.00	\$1,466,880.00	\$1,396,846.67	(\$70,033.33)	\$4,787,826.27	\$4,857,859.60	\$70,033.33	\$4,787,826.27	\$4,857,859.60	\$70,033.33	5.760	5.485	(0.275)	72.18%			
114	304	Monhegan Plt	Yes	\$74,271.47	\$74,271.47	\$0.00	\$64,376.05	\$64,376.05	\$0.00	\$9,895.41	\$9,895.41	\$0.00	\$9,895.41	\$9,895.41	\$0.00	0.714	0.714	0.000	80.00%			
115	1058	Moosabec CSD		\$999,031.55	\$999,031.55	\$0.00	\$532,662.41	\$507,786.33	(\$24,876.08)	\$466,369.14	\$491,245.22	\$24,876.08	\$466,369.14	\$491,245.22	\$24,876.08	5.760	5.491	(0.269)	71.62%			

# 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	AA	AB	AC	AD			
1	Step 2 Simulation I & II at 90/10			TOTAL EPS CALCULATED ALLOCATION AMOUNTS				LOCAL SHARE EPS CALCULATED AMOUNTS				STATE SHARE EPS CALCULATED AMOUNTS				MILL RATES COMPARISON						
2	Fiscal Year 2026-27 Data																					
3	<div style="border: 1px dashed black; padding: 2px;"> <b>STEP 2 INCLUDES POVERTY FACTOR OF 10% &amp; VARIABLE MILL RATES FOR LOCAL SHARE</b> </div>			Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Parts I & II		Simulation Part I	Simulation Part II		Current			
4				Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		Mill Rate 5.760	Variable Mill Rate 90/10		90/10		FY 27	
5				2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		2026-27	2026-27		Statewide	Statewide	MILL	Economically
6				EPS	EPS		EPS	EPS		EPS	Local		EPS	Local		EPS	STATE		Mill Rate	Mill Rate	RATES	Disadvantaged
7	MILL RATES FOR LOCAL SHARE			TOTAL	Total	TOTAL	TOTAL	Share	LOCAL	Share	Difference	TOTAL	STATE	STATE	Share	5.760	5.755	Difference	Percentage			
8	ORG_ID	SAUs	Contributor	Allocation	Allocation	Allocation	Allocation	Share	Share	Share	Share	Allocation	Share	Share	Difference	5.760	5.755	Difference	Percentage			
133	353	Perry		\$1,031,281.97	\$1,031,281.97	\$0.00	\$768,288.00	\$737,476.45	(\$30,811.55)	\$262,993.97	\$293,805.52	\$30,811.55	5.760	5.529	(0.231)	68.18%						
134	1013	Pleasant Point		\$3,747,241.53	\$3,747,241.53	\$0.00	\$15,360.00	\$14,424.00	(\$936.00)	\$3,731,881.53	\$3,732,817.53	\$936.00	5.760	5.409	(0.351)	79.07%						
135	359	Pleasant Rdge Pl	Yes	\$64,570.91	\$64,570.91	\$0.00	\$56,686.85	\$56,686.85	\$0.00	\$7,884.06	\$7,884.06	\$0.00	0.563	0.563	0.000	100.00%						
136	1509	Portage Lake	Yes	\$420,189.66	\$420,189.66	\$0.00	\$382,975.56	\$382,975.56	\$0.00	\$37,214.10	\$37,214.10	\$0.00	3.973	3.973	0.000	52.63%						
137	364	Portland		\$110,568,815.34	\$110,568,815.34	\$0.00	\$95,704,320.00	\$94,208,940.00	(\$1,495,380.00)	\$14,864,495.34	\$16,359,875.34	\$1,495,380.00	5.760	5.670	(0.090)	55.26%						
138	389	Princeton		\$1,850,138.98	\$1,850,138.98	\$0.00	\$432,384.00	\$409,638.80	(\$22,745.20)	\$1,417,754.98	\$1,440,500.18	\$22,745.20	5.760	5.457	(0.303)	74.68%						
139	399	Reed Plt.	Yes	\$95,400.91	\$95,400.91	\$0.00	\$82,836.90	\$82,836.90	\$0.00	\$12,564.01	\$12,564.01	\$0.00	4.383	4.383	0.000	71.43%						
140	2195	Richmond		\$5,884,223.54	\$5,884,223.54	\$0.00	\$2,343,936.00	\$2,385,036.26	\$41,100.26	\$3,540,287.54	\$3,499,187.28	(\$41,100.26)	5.760	5.861	0.101	37.88%						
141	405	Robbinston		\$991,297.52	\$991,297.52	\$0.00	\$374,784.00	\$371,010.14	(\$3,773.86)	\$616,513.52	\$620,287.38	\$3,773.86	5.760	5.702	(0.058)	52.38%						
142	408	Roque Bluffs	Yes	\$209,579.10	\$209,579.10	\$0.00	\$199,399.96	\$199,399.96	\$0.00	\$10,179.14	\$10,179.14	\$0.00	1.720	1.720	0.000	57.14%						
143	1438	RSU 01 - LKRSU	Yes	\$27,386,578.72	\$27,386,578.72	\$0.00	\$15,685,226.84	\$15,824,964.24	\$139,737.40	\$11,701,351.88	\$11,561,614.48	(\$139,737.40)	4.805	4.848	0.043	41.14%						
144	1445	RSU 02		\$21,118,333.89	\$21,118,333.89	\$0.00	\$9,396,384.00	\$9,429,010.32	\$32,626.32	\$11,721,949.89	\$11,689,323.57	(\$32,626.32)	5.760	5.780	0.020	45.27%						
145	561	RSU 03/MSAD 03		\$14,994,071.96	\$14,994,071.96	\$0.00	\$7,095,197.47	\$6,931,830.73	(\$163,366.74)	\$7,898,874.49	\$8,062,241.23	\$163,366.74	5.613	5.484	(0.129)	61.54%						
146	1446	RSU 04		\$18,571,118.29	\$18,571,118.29	\$0.00	\$7,437,120.00	\$7,460,361.00	\$23,241.00	\$11,133,998.29	\$11,110,757.29	(\$23,241.00)	5.760	5.778	0.018	45.45%						
147	1449	RSU 05	Yes	\$27,794,469.12	\$27,794,469.12	\$0.00	\$20,633,903.00	\$20,925,649.70	\$291,746.70	\$7,160,566.12	\$6,868,819.42	(\$291,746.70)	5.726	5.807	0.081	22.79%						
148	587	RSU 06/MSAD 06		\$51,752,168.25	\$51,752,168.25	\$0.00	\$26,168,064.00	\$26,813,179.46	\$645,115.46	\$25,584,104.25	\$24,938,988.79	(\$645,115.46)	5.427	5.560	0.133	34.17%						
149	601	RSU 07/MSAD 07	Yes	\$950,097.51	\$950,097.51	\$0.00	\$836,676.26	\$836,676.26	\$0.00	\$113,421.25	\$113,421.25	\$0.00	1.817	1.817	0.000	25.00%						
150	603	RSU 08/MSAD 08	Yes	\$2,327,330.82	\$2,327,330.82	\$0.00	\$2,026,449.33	\$2,026,449.33	\$0.00	\$300,881.49	\$300,881.49	\$0.00	3.093	3.093	0.000	50.91%						
151	1508	RSU 09		\$31,639,856.48	\$31,639,856.48	\$0.00	\$11,741,302.02	\$11,448,872.13	(\$292,429.89)	\$19,898,554.46	\$20,190,984.35	\$292,429.89	5.504	5.367	(0.137)	60.67%						
152	1450	RSU 10		\$28,336,200.30	\$28,336,200.30	\$0.00	\$8,475,834.90	\$8,124,393.07	(\$351,441.83)	\$19,860,365.40	\$20,211,807.23	\$351,441.83	5.356	5.134	(0.222)	70.03%						
153	617	RSU 11/MSAD 11		\$25,164,587.80	\$25,164,587.80	\$0.00	\$9,043,776.00	\$9,075,178.00	\$31,402.00	\$16,120,811.80	\$16,089,409.80	(\$31,402.00)	5.760	5.780	0.020	45.32%						
154	1451	RSU 12	Yes	\$21,399,543.72	\$21,399,543.72	\$0.00	\$9,687,747.84	\$9,698,686.40	\$10,938.56	\$11,711,795.88	\$11,700,857.32	(\$10,938.56)	5.106	5.112	0.006	46.53%						
155	1452	RSU 13		\$25,306,786.59	\$25,306,786.59	\$0.00	\$17,303,849.27	\$17,101,057.58	(\$202,791.69)	\$8,002,937.32	\$8,205,729.01	\$202,791.69	5.552	5.487	(0.065)	54.33%						
156	1455	RSU 14		\$47,176,995.44	\$47,176,995.44	\$0.00	\$29,141,184.36	\$29,944,719.83	\$803,535.47	\$18,035,811.08	\$17,232,275.61	(\$803,535.47)	5.386	5.535	0.149	26.51%						
157	635	RSU 15/MSAD 15		\$27,914,059.05	\$27,914,059.05	\$0.00	\$14,919,264.00	\$15,180,869.15	\$261,605.15	\$12,994,795.05	\$12,733,189.90	(\$261,605.15)	5.760	5.861	0.101	37.93%						
158	1456	RSU 16		\$23,961,969.55	\$23,961,969.55	\$0.00	\$10,437,984.00	\$10,526,779.35	\$88,795.35	\$13,523,985.55	\$13,435,190.20	(\$88,795.35)	5.760	5.809	0.049	42.71%						
159	646	RSU 17/MSAD 17		\$42,494,970.55	\$42,494,970.55	\$0.00	\$20,531,754.93	\$20,126,552.71	(\$405,202.22)	\$21,963,215.62	\$22,368,417.84	\$405,202.22	5.233	5.129	(0.104)	59.26%						
160	1457	RSU 18		\$36,390,130.04	\$36,390,130.04	\$0.00	\$20,729,093.83	\$20,907,876.28	\$178,782.45	\$15,661,036.21	\$15,482,253.76	(\$178,782.45)	5.304	5.350	0.046	40.07%						
161	1458	RSU 19		\$25,857,436.44	\$25,857,436.44	\$0.00	\$9,443,808.00	\$9,270,015.70	(\$173,792.30)	\$16,413,628.44	\$16,587,420.74	\$173,792.30	5.760	5.654	(0.106)	56.73%						
162	1459	RSU 20		\$7,886,409.67	\$7,886,409.67	\$0.00	\$4,338,432.00	\$4,152,391.60	(\$186,040.40)	\$3,547,977.67	\$3,734,018.07	\$186,040.40	5.760	5.513	(0.247)	69.64%						
163	1460	RSU 21		\$38,475,319.81	\$38,475,319.81	\$0.00	\$32,999,107.91	\$33,242,933.75	\$243,825.84	\$5,476,211.90	\$5,232,386.06	(\$243,825.84)	3.733	3.761	0.028	18.28%						
164	1615	RSU 22		\$30,334,630.73	\$30,334,630.73	\$0.00	\$10,462,464.00	\$10,749,455.20	\$286,991.20	\$19,872,166.73	\$19,585,175.53	(\$286,991.20)	5.760	5.918	0.158	32.70%						
165	1461	RSU 23	Yes	\$11,037,889.88	\$11,037,889.88	\$0.00	\$9,395,690.62	\$9,395,690.62	\$0.00	\$1,642,199.26	\$1,642,199.26	\$0.00	3.305	3.305	0.000	45.52%						
166	1462	RSU 24	Yes	\$12,806,899.67	\$12,806,899.67	\$0.00	\$8,951,118.99	\$8,886,307.74	(\$64,811.25)	\$3,855,780.68	\$3,920,591.93	\$64,811.25	4.426	4.394	(0.032)	52.81%						
167	1464	RSU 25		\$15,777,866.19	\$15,777,866.19	\$0.00	\$6,774,432.00	\$6,723,858.99	(\$50,573.01)	\$9,003,434.19	\$9,054,007.20	\$50,573.01	5.760	5.717	(0.043)	51.04%						
168	1465	RSU 26		\$11,048,748.28	\$11,048,748.28	\$0.00	\$3,746,784.00	\$3,822,240.06	\$75,456.06	\$7,301,964.28	\$7,226,508.22	(\$75,456.06)	5.760	5.876	0.116	36.54%						
169	703	RSU 28/MSAD 28	Yes	\$10,388,538.35	\$10,388,538.35	\$0.00	\$9,032,981.47	\$9,032,981.47	\$0.00	\$1,355,556.88	\$1,355,556.88	\$0.00	4.253	4.253	0.000	30.02%						
170	707	RSU 29/MSAD 29		\$16,450,920.95	\$16,450,920.95	\$0.00	\$3,003,168.00	\$2,860,830.35	(\$142,337.65)	\$13,447,752.95	\$13,590,090.60	\$142,337.65	5.760	5.487	(0.273)	72.00%						
171	713	RSU 30/MSAD 30		\$3,742,348.74	\$3,742,348.74	\$0.00	\$915,168.00	\$873,222.80	(\$41,945.20)	\$2,827,180.74	\$2,869,125.94	\$41,945.20	5.760	5.496	(0.264)	71.14%						
172	718	RSU 31/MSAD 31		\$5,975,727.23	\$5,975,727.23	\$0.00	\$2,101,536.00	\$2,036,592.68	(\$64,943.32)	\$3,874,191.23	\$3,939,134.55	\$64,943.32	5.760	5.582	(0.178)	63.37%						
173	722	RSU 32/MSAD 32		\$3,134,780.11	\$3,134,780.11	\$0.00	\$767,904.00	\$755,238.92	(\$12,665.08)	\$2,366,876.11	\$2,379,541.19	\$12,665.08	5.760	5.665	(0.095)	55.73%						
174	726	RSU 33/MSAD 33		\$2,909,612.09	\$2,909,612.09	\$0.00	\$961,440.00	\$969,285.09	\$7,845.09	\$1,948,172.09	\$1,940,327.00	(\$7,845.09)	5.760	5.807	0.047	42.86%						
175	1466	RSU 34		\$18,314,898.89	\$18,314,898.89	\$0.00	\$5,479,104.00	\$5,391,590.53	(\$87,513.47)	\$12,835,794.89	\$12,923,308.36	\$87,513.47	5.760	5.668	(0.092)	55.56%						
176	743	RSU 35/MSAD 35		\$29,900,126.88	\$29,900,126.88	\$0.00	\$13,922,400.00	\$14,671,695.84	\$749,295.84	\$15,977,726.88	\$15,228,431.04	(\$749,295.84)	5.760	6.070	0.310	18.82%						
177	753	RSU 37/MSAD 37		\$8,757,958.85	\$8,757,958.85	\$0.00	\$4,396,800.00	\$4,205,203.33	(\$191,596.67)	\$4,361,158.85	\$4,552,755.52	\$191,596.67	5.760	5.509	(0.251)	70.00%						
178	1467	RSU 38		\$15,049,457.75	\$15,049,457.75	\$0.00	\$9,517,152.00	\$9,745,167.10	\$228,015.10	\$5,532,305.75	\$5,304,290.65	(\$228,015.10)	5.760	5.898	0.138							

# 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	AA	AB	AC	AD											
1	Step 2 Simulation I & II at 90/10			TOTAL EPS CALCULATED ALLOCATION AMOUNTS			LOCAL SHARE EPS CALCULATED AMOUNTS			STATE SHARE EPS CALCULATED AMOUNTS			MILL RATES COMPARISON																	
2	Fiscal Year 2026-27 Data																													
3																														
4	<div style="border: 1px dashed black; padding: 2px;"> <b>STEP 2 INCLUDES POVERTY FACTOR OF 10% &amp; VARIABLE MILL RATES FOR LOCAL SHARE</b> </div>			Simulation Part I			Parts I & II			Simulation Part I			Parts I & II			Simulation Part I			Parts I & II			MILL RATES			Current					
5				Mill Rate 5.760			Variable Mill Rate 90/10			Mill Rate 5.760			Variable Mill Rate 90/10			Mill Rate 5.760			Variable Mill Rate 90/10			Part I			Part II			FY 27		
6				2026-27			2026-27			2026-27			2026-27			2026-27			2026-27			Mill Rates			90/10			Economic		
7				EPS			EPS			EPS			EPS			EPS			EPS			Statewide			Statewide			Disadvantaged		
8	TOTAL			TOTAL			TOTAL			TOTAL			TOTAL			TOTAL			Mill Rate			Mill Rate			Percentage					
9	ORG_ID SAUs			Contributor			Allocation			Share			Difference			5.760			5.755			Difference			Percentage					
195	898	RSU 58/MSAD 58		\$8,088,104.79	\$8,088,104.79	\$0.00	\$2,843,136.00	\$2,757,249.60	(\$85,886.40)	\$5,244,968.79	\$5,330,855.19	\$85,886.40	5.760	5.586	(0.174)	62.94%														
196	905	RSU 59/MSAD 59		\$7,573,758.81	\$7,573,758.81	\$0.00	\$2,850,144.00	\$2,690,813.04	(\$159,330.96)	\$4,723,614.81	\$4,882,945.77	\$159,330.96	5.760	5.438	(0.322)	76.39%														
197	913	RSU 60/MSAD 60		\$41,469,836.60	\$41,469,836.60	\$0.00	\$18,036,576.00	\$18,431,126.10	\$394,550.10	\$23,433,260.60	\$23,038,710.50	(\$394,550.10)	5.760	5.886	0.126	35.60%														
198	922	RSU 61/MSAD 61	Yes	\$26,001,162.05	\$26,001,162.05	\$0.00	\$21,504,211.16	\$21,504,211.16	\$0.00	\$4,496,950.89	\$4,496,950.89	\$0.00	4.929	4.929	0.000	54.02%														
199	932	RSU 63/MSAD 63		\$8,994,567.95	\$8,994,567.95	\$0.00	\$4,653,408.00	\$4,733,388.45	\$79,980.45	\$4,341,159.95	\$4,261,179.50	(\$79,980.45)	5.760	5.859	0.099	38.15%														
200	936	RSU 64/MSAD 64		\$14,281,164.35	\$14,281,164.35	\$0.00	\$4,036,416.00	\$3,935,505.60	(\$100,910.40)	\$10,244,748.35	\$10,345,658.75	\$100,910.40	0.305	5.616	5.311	60.19%														
201	944	RSU 65/MSAD 65	Yes	\$11,721.24	\$11,721.24	\$0.00	\$11,310.34	\$11,310.34	\$0.00	\$410.90	\$410.90	\$0.00	5.760	0.305	(5.455)	50.00%														
202	1469	RSU 67		\$11,319,011.59	\$11,319,011.59	\$0.00	\$4,181,568.00	\$4,124,216.64	(\$57,351.36)	\$7,137,443.59	\$7,194,794.95	\$57,351.36	5.760	5.681	(0.079)	54.30%														
203	951	RSU 68/MSAD 68		\$12,328,838.20	\$12,328,838.20	\$0.00	\$4,407,744.00	\$4,286,837.13	(\$120,906.87)	\$7,921,094.20	\$8,042,001.07	\$120,906.87	5.760	5.602	(0.158)	61.51%														
204	957	RSU 70/MSAD 70		\$6,377,932.54	\$6,377,932.54	\$0.00	\$2,114,001.85	\$2,066,194.25	(\$47,807.60)	\$4,263,930.69	\$4,311,738.29	\$47,807.60	4.738	4.631	(0.107)	66.67%														
205	1733	RSU 71		\$23,152,175.41	\$23,152,175.41	\$0.00	\$10,732,608.00	\$10,458,702.90	(\$273,905.10)	\$12,419,567.41	\$12,693,472.51	\$273,905.10	5.760	5.613	(0.147)	60.45%														
206	969	RSU 72/MSAD 72		\$17,464,170.91	\$17,464,170.91	\$0.00	\$10,639,110.49	\$10,442,622.85	(\$196,487.64)	\$6,825,060.42	\$7,021,548.06	\$196,487.64	4.208	4.130	(0.078)	62.90%														
207	1498	RSU 73		\$20,722,678.38	\$20,722,678.38	\$0.00	\$5,544,864.00	\$5,132,849.81	(\$412,014.19)	\$15,177,814.38	\$15,589,828.57	\$412,014.19	5.760	5.332	(0.428)	86.13%														
208	976	RSU 74/MSAD 74		\$8,881,288.46	\$8,881,288.46	\$0.00	\$3,939,156.38	\$3,788,455.00	(\$150,701.38)	\$4,942,132.08	\$5,092,833.46	\$150,701.38	4.809	4.625	(0.184)	76.39%														
209	984	RSU 75/MSAD 75		\$38,300,922.82	\$38,300,922.82	\$0.00	\$18,810,558.73	\$19,269,538.73	\$458,980.00	\$19,490,364.09	\$19,031,384.09	(\$458,980.00)	3.729	3.820	0.091	28.88%														
210	1480	RSU 78	Yes	\$2,895,179.82	\$2,895,179.82	\$0.00	\$2,544,983.98	\$2,544,983.98	\$0.00	\$350,195.84	\$350,195.84	\$0.00	1.679	1.679	0.000	27.97%														
211	551	RSU 79/MSAD 01		\$23,082,750.10	\$23,082,750.10	\$0.00	\$5,637,888.00	\$5,556,647.60	(\$81,240.40)	\$17,444,862.10	\$17,526,102.50	\$81,240.40	5.760	5.677	(0.083)	54.70%														
212	570	RSU 80/MSAD 04		\$6,612,621.73	\$6,612,621.73	\$0.00	\$3,185,088.00	\$3,028,598.42	(\$156,489.58)	\$3,427,533.73	\$3,584,023.31	\$156,489.58	5.760	5.477	(0.283)	72.88%														
213	626	RSU 82/MSAD 12		\$1,610,632.70	\$1,610,632.70	\$0.00	\$1,051,872.00	\$1,071,959.84	\$20,087.84	\$558,760.70	\$538,672.86	(\$20,087.84)	5.760	5.870	0.110	37.14%														
214	628	RSU 83/MSAD 13		\$2,561,922.38	\$2,561,922.38	\$0.00	\$1,452,565.09	\$1,414,951.75	(\$37,613.34)	\$1,109,357.29	\$1,146,970.63	\$37,613.34	5.625	5.479	(0.146)	72.73%														
215	633	RSU 84/MSAD 14		\$1,980,830.17	\$1,980,830.17	\$0.00	\$858,624.00	\$795,121.60	(\$63,502.40)	\$1,122,206.17	\$1,185,708.57	\$63,502.40	5.760	5.334	(0.426)	85.90%														
216	662	RSU 85/MSAD 19		\$1,859,449.99	\$1,859,449.99	\$0.00	\$1,562,112.00	\$1,504,075.20	(\$58,036.80)	\$297,337.99	\$355,374.79	\$58,036.80	5.760	5.546	(0.214)	66.67%														
217	664	RSU 86/MSAD 20		\$6,336,575.08	\$6,336,575.08	\$0.00	\$1,201,536.00	\$1,179,424.40	(\$22,111.60)	\$5,135,039.08	\$5,157,150.68	\$22,111.60	5.760	5.654	(0.106)	56.75%														
218	681	RSU 87/MSAD 23		\$10,779,563.18	\$10,779,563.18	\$0.00	\$3,258,432.00	\$3,318,396.20	\$59,964.20	\$7,521,131.18	\$7,461,166.98	(\$59,964.20)	5.760	5.866	0.106	37.44%														
219	685	RSU 88/MSAD 24		\$3,986,956.24	\$3,986,956.24	\$0.00	\$740,027.12	\$692,199.13	(\$47,827.99)	\$3,246,929.12	\$3,294,757.11	\$47,827.99	5.749	5.377	(0.372)	81.97%														
220	1997	RSU 89		\$3,453,268.36	\$3,453,268.36	\$0.00	\$1,133,568.00	\$1,097,553.60	(\$36,014.40)	\$2,319,700.36	\$2,355,714.76	\$36,014.40	5.760	5.577	(0.183)	63.75%														
221	1662	Saco		\$42,825,270.10	\$42,825,270.10	\$0.00	\$21,002,400.00	\$21,432,657.50	\$430,257.50	\$21,822,870.10	\$21,392,612.60	(\$430,257.50)	5.760	5.878	0.118	36.34%														
222	1738	Saint George	Yes	\$5,094,505.44	\$5,094,505.44	\$0.00	\$4,296,801.97	\$4,296,801.97	\$0.00	\$797,703.47	\$797,703.47	\$0.00	3.429	3.429	0.000	51.01%														
223	416	Sanford		\$51,213,898.89	\$51,213,898.89	\$0.00	\$14,237,184.00	\$13,886,197.86	(\$350,986.14)	\$36,976,714.89	\$37,327,701.03	\$350,986.14	5.760	5.618	(0.142)	60.03%														
224	427	Scarborough		\$47,905,171.19	\$47,905,171.19	\$0.00	\$37,842,816.00	\$39,800,656.13	\$1,957,840.13	\$10,062,355.19	\$8,104,515.06	(\$1,957,840.13)	5.760	6.058	0.298	19.96%														
225	1996	Sebago	Yes	\$3,348,669.63	\$3,348,669.63	\$0.00	\$2,973,408.32	\$2,973,408.32	\$0.00	\$375,261.31	\$375,261.31	\$0.00	3.958	3.958	0.000	41.07%														
226	1359	Seboeis Plt.	Yes	\$30,921.91	\$30,921.91	\$0.00	\$23,726.11	\$23,726.11	\$0.00	\$7,195.80	\$7,195.80	\$0.00	1.663	1.663	0.000	100.00%														
227	434	Sedgwick		\$2,107,562.36	\$2,107,562.36	\$0.00	\$1,725,696.00	\$1,661,581.60	(\$64,114.40)	\$381,866.36	\$445,980.76	\$64,114.40	5.760	5.546	(0.214)	66.67%														
228	436	Shirley		\$478,420.91	\$478,420.91	\$0.00	\$244,704.00	\$235,612.56	(\$9,091.44)	\$233,716.91	\$242,808.35	\$9,091.44	5.760	5.546	(0.214)	66.67%														
229	440	South Bristol	Yes	\$1,409,029.15	\$1,409,029.15	\$0.00	\$1,296,726.35	\$1,296,726.35	\$0.00	\$112,302.80	\$112,302.80	\$0.00	1.232	1.232	0.000	40.00%														
230	444	South Portland		\$50,036,238.26	\$50,036,238.26	\$0.00	\$38,046,912.00	\$38,238,467.64	\$191,555.64	\$11,989,326.26	\$11,797,770.62	(\$191,555.64)	5.760	5.789	0.029	44.50%														
231	442	Southport	Yes	\$614,005.55	\$614,005.55	\$0.00	\$505,496.57	\$505,496.57	\$0.00	\$108,508.98	\$108,508.98	\$0.00	0.604	0.604	0.000	61.54%														
232	456	Southwest Harbor	Yes	\$2,644,353.12	\$2,644,353.12	\$0.00	\$2,152,849.36	\$2,152,849.36	\$0.00	\$491,503.76	\$491,503.76	\$0.00	3.266	3.266	0.000	39.37%														
233	462	Surry	Yes	\$2,490,616.67	\$2,490,616.67	\$0.00	\$2,254,585.75	\$2,254,585.75	\$0.00	\$236,030.92	\$236,030.92	\$0.00	4.548	4.548	0.000	44.72%														
234	464	Talmadge		\$72,839.10	\$72,839.10	\$0.00	\$44,928.00	\$46,815.60	\$1,887.60	\$27,911.10	\$26,023.50	(\$1,887.60)	5.760	6.002	0.242	25.00%														
235	465	The Forks Plt.		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000	0.000	0.000	0.00%														
236	466	Tremont	Yes	\$2,895,477.99	\$2,895,477.99	\$0.00	\$2,279,164.46	\$2,279,164.46	\$0.00	\$616,313.53	\$616,313.53	\$0.00	4.274	4.274	0.000	42.75%														
237	468	Trenton		\$3,627,604.78	\$3,627,604.78	\$0.00	\$2,927,232.00	\$2,946,035.40	\$18,803.40	\$700,372.78	\$681,569.38	(\$18,803.40)	5.760	5.797	0.037	43.75%														
238	470	Upton	Yes	\$173,343.81	\$173,343.81	\$0.00	\$124,511.81	\$124,511.81	\$0.00	\$48,832.00	\$48,832.00	\$0.00	3.368	3.368	0.000	100.00%														
239	471	Vanceboro		\$149,823.17	\$149,823.17	\$0.00	\$61,632.00	\$58,357.80	(\$3,274.20)	\$88,191.17	\$91,465.37	\$3,274.20	5.760	5.454	(0.306)	75.00%														
240	473	Vassalboro		\$8,726,217.62	\$8,726,217.62	\$0.00	\$3,020,640.00	\$3,042,665.50	\$22,025.50	\$5,705,577.62	\$5,683,552.12	(\$22,025.50)	5.760	5.802	0.042	43.29%														
241	475	Veazie		\$3,748,370.11	\$3,748,370.11	\$0.00	\$1,792,992.00	\$1,822,875.20	\$29,883.20	\$1,955,378.11	\$1,925,494.91	(\$29,883.20)	5.760	5.856	0.096	38.37%														
242	477	Waite		\$195,852.44	\$195,852.44	\$0.00	\$57,888.00	\$56,470.95	(\$1,417.05)	\$137,964.44	\$139,381.49	\$1,417.05	5.760	5.619	(0.141)	60.00%														
243	480	Waterville		\$26,395,524.53	\$26,395,524.53	\$0.00	\$6,441,696.00	\$6,143,096.55	(\$298,599.45)	\$19,953,828.53	\$20,252,427.98	\$298,599.45	5.760	5.493	(0.267)	71.48%														
244	1060	Wells-Ogunquit CSD	Yes	\$21,224,353.74	\$21,224,353.74	\$0.00	\$19,022,646.96	\$19,022,646.96	\$0.00	\$2,201,706.78	\$2,201,706.78	\$0.00	2.452	2.452	0.000	22.80%														
245	491	Wesley		\$275,484.92	\$275,484.92	\$0.00	\$165,312.00	\$163,188.20	(\$2,123.80)	\$110,172.92	\$112,296.72	\$2,123.80	5.760	5.686	(0.074)	53.85%														
246	1736	West Bath	Yes	\$3,383,756.80	\$3,383,756.80	\$0.00	\$2,946,196.14	\$2,946,196.14	\$0.00	\$437,560.66	\$437,560.66	\$0.00	4.976	4.976	0.000	30.88%														
247	1354	West Forks	Yes	\$101,832.85	\$101,832.85	\$0.00	\$94,377.50	\$94,377.50																						

**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	AA	AB	AC	AD	
1	Step 2 Simulation I & II at 90/10			TOTAL EPS CALCULATED ALLOCATION AMOUNTS			LOCAL SHARE EPS CALCULATED AMOUNTS			STATE SHARE EPS CALCULATED AMOUNTS			MILL RATES COMPARISON							
2	Fiscal Year 2026-27 Data																			
3																				
4	<div style="border: 1px dashed black; padding: 2px;"> <b>STEP 2 INCLUDES POVERTY FACTOR OF 10% &amp; VARIABLE MILL RATES FOR LOCAL SHARE</b> </div>			Simulation Part I			Parts I & II			Simulation Part I			Parts I & II			Simulation Part I		Simulation Part II		Current FY 27 Economically Disadvantaged Percentage
5				Mill Rate 5.760			Variable Mill Rate 90/10			Mill Rate 5.760			Variable Mill Rate 90/10			Mill Rates		90/10 Mill Rates		
6				2026-27 EPS			2026-27 EPS			2026-27 EPS			2026-27 EPS			Statewide Mill Rate		Statewide Mill Rate		
7				TOTAL			TOTAL			TOTAL			TOTAL			5.760		5.755		
8	ORG_ID SAUs	Minimum Contributor		Allocation	Allocation	TOTAL Allocation Difference	Allocation	Share	LOCAL Share Difference	Allocation	Share	STATE Share Difference				Difference				
257	532	Woodland		\$2,296,359.73	\$2,296,359.73	\$0.00	\$458,016.00	\$450,541.44	(\$7,474.56)	\$1,838,343.73	\$1,845,818.29	\$7,474.56	5.760	5.666	(0.094)	55.63%				
258	534	Woodville		\$448,477.24	\$448,477.24	\$0.00	\$254,400.00	\$237,572.50	(\$16,827.50)	\$194,077.24	\$210,904.74	\$16,827.50	5.760	5.379	(0.381)	81.82%				
259	537	Yarmouth		\$25,824,261.48	\$25,824,261.48	\$0.00	\$16,273,056.00	\$17,264,695.35	\$991,639.35	\$9,551,205.48	\$8,559,566.13	(\$991,639.35)	5.760	6.111	0.351	15.14%				
260	542	York	Yes	\$26,715,260.56	\$26,715,260.56	\$0.00	\$22,743,611.79	\$22,743,611.79	\$0.00	\$3,971,648.77	\$3,971,648.77	\$0.00	3.244	3.244	0.000	20.45%				
261	1761	Acadia Academy		\$3,247,417.31	\$3,247,417.31	\$0.00	\$0.00	\$0.00	\$0.00	\$3,247,417.31	\$3,247,417.31	\$0.00				35.77%				
262	1630	Baxter Academy for Technology and Sciences		\$5,385,811.04	\$5,385,811.04	\$0.00	\$0.00	\$0.00	\$0.00	\$5,385,811.04	\$5,385,811.04	\$0.00				35.90%				
263	1510	Cornville Regional Charter School		\$4,967,911.51	\$4,967,911.51	\$0.00	\$0.00	\$0.00	\$0.00	\$4,967,911.51	\$4,967,911.51	\$0.00				75.58%				
264	2071	Ecology Learning Center		\$1,745,605.94	\$1,745,605.94	\$0.00	\$0.00	\$0.00	\$0.00	\$1,745,605.94	\$1,745,605.94	\$0.00				56.97%				
265	1631	Fiddlehead School of Arts and Sciences		\$3,001,984.75	\$3,001,984.75	\$0.00	\$0.00	\$0.00	\$0.00	\$3,001,984.75	\$3,001,984.75	\$0.00				21.53%				
266	1501	Maine Academy of Natural Sciences		\$2,489,613.51	\$2,489,613.51	\$0.00	\$0.00	\$0.00	\$0.00	\$2,489,613.51	\$2,489,613.51	\$0.00				79.89%				
267	1672	Maine Connections Academy		\$6,708,205.76	\$6,708,205.76	\$0.00	\$0.00	\$0.00	\$0.00	\$6,708,205.76	\$6,708,205.76	\$0.00				51.18%				
268	1739	Maine Virtual Academy		\$6,671,413.25	\$6,671,413.25	\$0.00	\$0.00	\$0.00	\$0.00	\$6,671,413.25	\$6,671,413.25	\$0.00				53.76%				
269	1762	Maine Arts Academy		\$4,382,264.85	\$4,382,264.85	\$0.00	\$0.00	\$0.00	\$0.00	\$4,382,264.85	\$4,382,264.85	\$0.00				48.95%				
270	2252	Moxie Charter School		\$1,753,622.60	\$1,753,622.60	\$0.00	\$0.00	\$0.00	\$0.00	\$1,753,622.60	\$1,753,622.60	\$0.00				54.01%				
271	<b>State Totals</b>			<b>\$2,637,601,223</b>	<b>\$2,637,601,223</b>	<b>\$0</b>	<b>\$1,326,097,519</b>	<b>\$1,326,073,947</b>	<b>(\$23,571)</b>	<b>\$1,311,503,704</b>	<b>\$1,311,527,276</b>	<b>\$23,571</b>								
272	<b>Total Minimum Contributor 77</b>			Decrease Total Allocation			Decrease Local Share			Decrease State Share										
273				No Change Total Allocation			No Change Local Share			No Change State Share										
274				Increase Total Allocation			Increase Local Share			Increase State Share										
275																				
276				Total Decrease Amounts			Total Decrease Amounts			Total Decrease Amounts										
277				Total Increase Amounts			Total Increase Amounts			Total Increase Amounts										
278				Sum Difference			Sum Difference			Sum Difference										