

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code	Town	For FY 27		FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27	FY 26	
			Oct 24_ Oct 25		PRELIMINARY	EPS VALUATION	EPS VALUATION	2025	2024	2023	2022	2023, 2024	2022, 2023
			(SAD, RSU, and CSD counts exclude Superintendent Transfers)		2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	2025	2024
Average Pupils	Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24	3 Yr. Average of Valuations	3 Yr. Average of Valuations				
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
2 Acton	002	Acton	331	1,076,366,667	918,733,333	17.16%	1,232,050,000	1,102,400,000	894,650,000	759,150,000	1,076,366,667	918,733,333	
4 Alexander	005	Alexander	49	76,800,000	69,233,333	10.93%	84,900,000	76,450,000	69,050,000	62,200,000	76,800,000	69,233,333	
1734 Andover	012	Andover	58	122,350,000	106,366,667	15.03%	142,150,000	121,650,000	103,250,000	94,200,000	122,350,000	106,366,667	
9 Appleton	014	Appleton	133	128,578,227	111,928,130	14.88%	148,155,200	131,340,700	106,238,780	98,204,910	128,578,227	111,928,130	
1629 Athens	018	Athens	139	123,966,667	108,066,667	14.71%	143,950,000	125,250,000	102,700,000	96,250,000	123,966,667	108,066,667	
14 Auburn	020	Auburn	3,238	2,933,400,000	2,619,283,333	11.99%	3,224,350,000	2,968,800,000	2,607,050,000	2,282,000,000	2,933,400,000	2,619,283,333	
28 Augusta	021	Augusta	2,048	2,580,716,667	2,190,983,333	17.79%	3,018,550,000	2,548,900,000	2,174,700,000	1,849,350,000	2,580,716,667	2,190,983,333	
38 Baileyville	024	Baileyville	195	377,283,333	354,783,333	6.34%	405,100,000	378,150,000	348,600,000	337,600,000	377,283,333	354,783,333	
42 Bangor	027	Bangor	3,354	3,489,633,333	3,200,150,000	9.05%	3,775,400,000	3,599,450,000	3,094,050,000	2,906,950,000	3,489,633,333	3,200,150,000	
53 Bar Harbor	028	Bar Harbor	334	1,698,121,987	1,454,104,407	16.78%	2,002,191,560	1,701,302,400	1,390,872,000	1,270,138,820	1,698,121,987	1,454,104,407	
62 Beals	031	Beals	43	80,975,692	66,779,825	21.26%	96,211,500	85,296,250	61,419,325	53,623,900	80,975,692	66,779,825	
64 Beddington	032	Beddington	6	62,866,667	57,583,333	9.18%	69,150,000	61,550,000	57,900,000	53,300,000	62,866,667	57,583,333	
65 Biddeford	040	Biddeford	2,435	4,171,650,000	3,682,400,000	13.29%	4,571,400,000	4,347,650,000	3,595,900,000	3,103,650,000	4,171,650,000	3,682,400,000	
72 Blue Hill	044	Blue Hill	391	990,233,333	867,633,333	14.13%	1,141,700,000	956,100,000	872,900,000	773,900,000	990,233,333	867,633,333	
74 Bowerbank	049	Bowerbank	16	120,066,667	109,783,333	9.37%	131,400,000	121,700,000	107,100,000	100,550,000	120,066,667	109,783,333	
78 Brewer	053	Brewer	1,190	1,023,733,333	910,516,667	12.43%	1,177,350,000	983,200,000	910,650,000	837,700,000	1,023,733,333	910,516,667	
86 Bridgewater	054	Bridgewater	48	44,583,333	41,066,667	8.56%	49,400,000	43,600,000	40,750,000	38,850,000	44,583,333	41,066,667	
1633 Brighton Plt	056	Brighton Plt	6	15,350,000	14,116,667	8.74%	17,600,000	14,850,000	13,600,000	13,900,000	15,350,000	14,116,667	
88 Bristol	057	Bristol	269	1,531,500,000	1,343,116,667	14.03%	1,733,200,000	1,566,800,000	1,294,500,000	1,168,050,000	1,531,500,000	1,343,116,667	
90 Brooklin	058	Brooklin	66	453,083,333	406,016,667	11.59%	507,650,000	461,300,000	390,300,000	366,450,000	453,083,333	406,016,667	
92 Brooksville	060	Brooksville	84	498,316,667	460,600,000	8.19%	528,050,000	510,200,000	456,700,000	414,900,000	498,316,667	460,600,000	
94 Brunswick	063	Brunswick	2,415	3,592,050,000	3,125,433,333	14.93%	4,140,700,000	3,596,250,000	3,039,200,000	2,740,850,000	3,592,050,000	3,125,433,333	
1824 Burlington	066	Burlington	56	59,550,000	53,050,000	12.25%	68,350,000	57,450,000	52,850,000	48,850,000	59,550,000	53,050,000	
1825 Byron	069	Byron	3	44,066,667	41,333,333	6.61%	47,200,000	43,650,000	41,350,000	39,000,000	44,066,667	41,333,333	
108 Calais	070	Calais	385	234,566,667	205,350,000	14.23%	269,800,000	235,150,000	198,750,000	182,150,000	234,566,667	205,350,000	
113 Cape Elizabeth	075	Cape Elizabeth	1,492	3,663,200,000	3,142,683,333	16.56%	4,159,600,000	3,841,750,000	2,988,250,000	2,598,050,000	3,663,200,000	3,142,683,333	
1402 Caratunk	076	Caratunk	5	54,766,667	49,633,333	10.34%	59,450,000	54,050,000	50,800,000	44,050,000	54,766,667	49,633,333	
124 Carroll Plt.	079	Carroll Plt.	13	28,650,000	26,850,000	6.70%	31,150,000	29,550,000	25,250,000	25,750,000	28,650,000	26,850,000	
125 Castine	083	Castine	74	397,050,000	339,833,333	16.84%	473,750,000	392,250,000	325,150,000	302,100,000	397,050,000	339,833,333	
127 Caswell	085	Caswell	52	22,100,000	20,033,333	10.32%	25,050,000	21,700,000	19,550,000	18,850,000	22,100,000	20,033,333	
130 Charlotte	089	Charlotte	36	44,516,667	38,600,000	15.33%	51,450,000	44,050,000	38,050,000	33,700,000	44,516,667	38,600,000	
1628 Cherryfield	091	Cherryfield	146	133,016,667	114,766,667	15.90%	156,150,000	125,100,000	117,800,000	101,400,000	133,016,667	114,766,667	
137 Cooper	100	Cooper	19	31,816,667	28,850,000	10.28%	35,600,000	31,000,000	28,850,000	26,700,000	31,816,667	28,850,000	
138 Coplin Plt.	101	Coplin Plt.	8	60,066,667	53,066,667	13.19%	68,000,000	59,000,000	53,200,000	47,000,000	60,066,667	53,066,667	
139 Cranberry Isles	106	Cranberry Isles	12	224,116,667	211,250,000	6.09%	237,800,000	222,900,000	211,650,000	199,200,000	224,116,667	211,250,000	
142 Crawford	107	Crawford	7	21,383,333	20,166,667	6.03%	23,300,000	20,800,000	20,050,000	19,650,000	21,383,333	20,166,667	
1411 Cutler	111	Cutler	62	91,333,333	78,683,333	16.08%	106,900,000	88,450,000	78,650,000	68,950,000	91,333,333	78,683,333	
1661 Dayton	116	Dayton	312	360,583,333	321,516,667	12.15%	399,350,000	373,700,000	308,700,000	282,150,000	360,583,333	321,516,667	
147 Deblois	117	Deblois	6	42,316,667	39,866,667	6.15%	45,700,000	41,050,000	40,200,000	38,350,000	42,316,667	39,866,667	
148 Dedham	118	Dedham	245	420,950,000	364,850,000	15.38%	484,000,000	423,100,000	355,750,000	315,700,000	420,950,000	364,850,000	

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	Code	Town	Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	EPS VALUATION	2025	2024	2023	2022	2023, 2024	2022, 2023
			(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	2025	2024
			Average Pupils	Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24	3 Yr. Average of Valuations	3 Yr. Average of Valuations
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
150 Dennistown Plt.	121	Dennistown Plt.	7	11,383,333	10,933,333	4.12%	11,850,000	11,750,000	10,550,000	10,500,000	11,383,333	10,933,333
151 Dennysville	122	Dennysville	32	23,116,667	21,733,333	6.37%	24,100,000	23,250,000	22,000,000	19,950,000	23,116,667	21,733,333
1998 Eagle Lake	133	Eagle Lake	59	116,550,000	105,183,333	10.81%	128,900,000	117,950,000	102,800,000	94,800,000	116,550,000	105,183,333
1400 East Machias	135	East Machias	211	130,816,667	116,050,000	12.72%	148,850,000	131,500,000	112,100,000	104,550,000	130,816,667	116,050,000
157 East Millinocket	136	East Millinocket	186	86,966,667	79,016,667	10.06%	96,350,000	88,200,000	76,350,000	72,500,000	86,966,667	79,016,667
160 Easton	137	Easton	179	316,500,000	299,533,333	5.66%	340,400,000	316,350,000	292,750,000	289,500,000	316,500,000	299,533,333
163 Eastport	138	Eastport	108	202,766,667	178,233,333	13.76%	228,550,000	214,000,000	165,750,000	154,950,000	202,766,667	178,233,333
166 Edgecomb	140	Edgecomb	138	331,933,333	290,750,000	14.16%	375,350,000	323,500,000	296,950,000	251,800,000	331,933,333	290,750,000
1663 Ellsworth	144	Ellsworth	1,046	1,500,766,667	1,339,850,000	12.01%	1,659,400,000	1,545,700,000	1,297,200,000	1,176,650,000	1,500,766,667	1,339,850,000
1627 Eustis	148	Eustis	74	249,500,000	215,516,667	15.77%	285,800,000	256,750,000	205,950,000	183,850,000	249,500,000	215,516,667
174 Falmouth	151	Falmouth	1,951	3,978,400,000	3,512,583,333	13.26%	4,466,750,000	4,032,000,000	3,436,450,000	3,069,300,000	3,978,400,000	3,512,583,333
180 Fayette	154	Fayette	144	265,616,667	223,766,667	18.70%	316,500,000	264,400,000	215,950,000	190,950,000	265,616,667	223,766,667
188 Georgetown	167	Georgetown	99	802,166,667	665,916,667	20.46%	942,800,000	797,650,000	666,050,000	534,050,000	802,166,667	665,916,667
190 Gilead	168	Gilead	16	43,433,333	37,200,000	16.76%	53,000,000	40,900,000	36,400,000	34,300,000	43,433,333	37,200,000
191 Glenburn	169	Glenburn	561	471,900,000	412,966,667	14.27%	538,700,000	469,850,000	407,150,000	361,900,000	471,900,000	412,966,667
193 Glenwood Plt.	170	Glenwood Plt.	-	17,233,333	16,783,333	2.68%	17,550,000	17,300,000	16,850,000	16,200,000	17,233,333	16,783,333
194 Gorham	171	Gorham	2,892	2,847,166,667	2,531,583,333	12.47%	3,226,800,000	2,832,300,000	2,482,400,000	2,280,050,000	2,847,166,667	2,531,583,333
205 Grand Isle	174	Grand Isle	30	30,900,000	28,450,000	8.61%	33,550,000	30,900,000	28,250,000	26,200,000	30,900,000	28,450,000
207 Gr Lake Str Plt.	175	Gr Lake Str Plt.	4	53,333,333	47,116,667	13.19%	58,750,000	54,450,000	46,800,000	40,100,000	53,333,333	47,116,667
208 Greenbush	177	Greenbush	181	102,533,333	91,350,000	12.24%	116,400,000	101,250,000	89,950,000	82,850,000	102,533,333	91,350,000
210 Greenville	180	Greenville	116	476,400,000	399,400,000	19.28%	549,200,000	493,100,000	386,900,000	318,200,000	476,400,000	399,400,000
1664 Hancock	187	Hancock	289	544,716,667	471,483,333	15.53%	638,750,000	529,600,000	465,800,000	419,050,000	544,716,667	471,483,333
217 Harmony	189	Harmony	84	82,400,000	71,366,667	15.46%	96,050,000	78,850,000	72,300,000	62,950,000	82,400,000	71,366,667
219 Hermon	197	Hermon	1,072	837,150,000	728,116,667	14.97%	959,400,000	826,900,000	725,150,000	632,300,000	837,150,000	728,116,667
224 Highland Plt.	199	Highland Plt.	2	13,716,667	12,700,000	8.01%	15,250,000	13,500,000	12,400,000	12,200,000	13,716,667	12,700,000
225 Hope	204	Hope	140	215,392,382	183,781,577	17.20%	257,644,575	214,745,190	173,787,380	162,812,160	215,392,382	183,781,577
227 Isle Au Haut	210	Isle Au Haut	7	75,983,333	72,666,667	4.56%	84,100,000	73,600,000	70,250,000	74,150,000	75,983,333	72,666,667
229 Islesboro	211	Islesboro	49	566,483,333	503,400,000	12.53%	633,400,000	545,000,000	521,050,000	444,150,000	566,483,333	503,400,000
235 Jefferson	215	Jefferson	301	597,750,000	505,350,000	18.28%	698,300,000	613,800,000	481,150,000	421,100,000	597,750,000	505,350,000
237 Jonesboro	216	Jonesboro	66	77,616,667	69,966,667	10.93%	86,650,000	76,350,000	69,850,000	63,700,000	77,616,667	69,966,667
239 Jonesport	217	Jonesport	100	165,431,530	142,264,620	16.28%	195,075,090	163,722,840	137,496,660	125,574,360	165,431,530	142,264,620
241 Kingsbury Plt.	222	Kingsbury Plt.	1	94,950,000	100,650,000	-5.66%	94,950,000	106,900,000	97,700,000	97,350,000	99,850,000	100,650,000
242 Kittery	223	Kittery	957	2,806,016,667	2,474,466,667	13.40%	3,172,600,000	2,836,750,000	2,408,700,000	2,177,950,000	2,806,016,667	2,474,466,667
1351 Lake View Plt.	226	Lake View Plt.	9	186,666,667	165,216,667	12.98%	197,600,000	193,650,000	168,750,000	133,250,000	186,666,667	165,216,667
247 Lakeville	227	Lakeville	4	104,116,667	92,216,667	12.90%	114,600,000	107,300,000	90,450,000	78,900,000	104,116,667	92,216,667
1665 Lamoine	228	Lamoine	200	431,866,667	379,616,667	13.76%	483,650,000	448,350,000	363,600,000	326,900,000	431,866,667	379,616,667
250 Lewiston	233	Lewiston	5,303	3,603,533,333	3,069,566,667	17.40%	4,211,750,000	3,679,650,000	2,919,200,000	2,609,850,000	3,603,533,333	3,069,566,667
2040 Limestone	236	Limestone	184	103,933,333	85,500,000	21.56%	134,950,000	93,300,000	83,550,000	79,650,000	103,933,333	85,500,000
263 Lincoln Plt.	239	Lincoln Plt.	-	39,216,667	37,983,333	3.25%	40,900,000	38,500,000	38,250,000	37,200,000	39,216,667	37,983,333
264 Lincolnville	240	Lincolnville	208	482,905,262	423,694,863	13.97%	550,465,335	474,831,730	423,418,720	372,834,140	482,905,262	423,694,863

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	Average Pupils	Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27		FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24	3 Yr. Average of Valuations	3 Yr. Average of Valuations	
<b>State Totals</b>	<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>		
266 Lisbon	242	Lisbon	1,276	962,800,000	815,766,667	18.02%	1,132,250,000	948,650,000	807,500,000	691,150,000	962,800,000	815,766,667
275 Frenchboro	247	Frenchboro	1	16,316,667	15,383,333	6.07%	17,350,000	16,150,000	15,450,000	14,550,000	16,316,667	15,383,333
1401 Lowell	249	Lowell	45	75,350,000	67,916,667	10.94%	80,950,000	77,600,000	67,500,000	58,650,000	75,350,000	67,916,667
277 Machias	253	Machias	288	197,000,000	174,650,000	12.80%	222,200,000	195,850,000	172,950,000	155,150,000	197,000,000	174,650,000
1412 Machiasport	254	Machiasport	80	191,533,333	161,283,333	18.76%	228,600,000	189,000,000	157,000,000	137,850,000	191,533,333	161,283,333
281 Macwahoc Plt.	255	Macwahoc Plt.	6	16,500,000	16,050,000	2.80%	17,050,000	16,500,000	15,950,000	15,700,000	16,500,000	16,050,000
282 Madawaska	256	Madawaska	317	404,616,667	372,116,667	8.73%	446,050,000	394,500,000	373,300,000	348,550,000	404,616,667	372,116,667
290 Marshfield	263	Marshfield	80	48,816,667	44,216,667	10.40%	55,450,000	47,500,000	43,500,000	41,650,000	48,816,667	44,216,667
293 Meddybemps	270	Meddybemps	4	36,083,333	32,666,667	10.46%	39,500,000	35,400,000	33,350,000	29,250,000	36,083,333	32,666,667
294 Medway	271	Medway	128	88,516,667	79,183,333	11.79%	97,050,000	91,000,000	77,500,000	69,050,000	88,516,667	79,183,333
296 Milford	276	Milford	369	258,933,333	231,016,667	12.08%	292,050,000	255,650,000	229,100,000	208,300,000	258,933,333	231,016,667
298 Millinocket	277	Millinocket	416	254,666,667	219,100,000	16.23%	301,550,000	256,000,000	206,450,000	194,850,000	254,666,667	219,100,000
304 Monhegan Plt	280	Monhegan Plt	5	90,116,667	87,166,667	3.38%	94,200,000	89,150,000	87,000,000	85,350,000	90,116,667	87,166,667
1995 Moro Plt	287	Moro Plt	5	12,816,667	12,183,333	5.20%	13,700,000	12,900,000	11,850,000	11,800,000	12,816,667	12,183,333
311 Mount Desert	291	Mount Desert	153	1,948,786,093	1,702,288,738	14.48%	2,258,149,405	1,900,578,900	1,687,629,975	1,518,657,340	1,948,786,093	1,702,288,738
315 Nashville Plt.	294	Nashville Plt.	7	58,866,667	55,883,333	5.34%	61,250,000	61,400,000	53,950,000	52,300,000	58,866,667	55,883,333
317 New Sweden	305	New Sweden	63	49,750,000	45,066,667	10.39%	55,750,000	49,100,000	44,400,000	41,700,000	49,750,000	45,066,667
319 Nobleboro	307	Nobleboro	208	505,533,333	435,500,000	16.08%	577,650,000	504,250,000	434,700,000	367,550,000	505,533,333	435,500,000
321 Northfield	310	Northfield	18	65,033,333	60,783,333	6.99%	69,950,000	62,700,000	62,450,000	57,200,000	65,033,333	60,783,333
1735 Northport	312	Northport	158	582,633,333	505,983,333	15.15%	661,650,000	588,000,000	498,250,000	431,700,000	582,633,333	505,983,333
335 Orient	322	Orient	18	54,600,000	53,483,333	2.09%	56,150,000	54,350,000	53,300,000	52,800,000	54,600,000	53,483,333
342 Orrington	325	Orrington	506	516,833,333	460,316,667	12.28%	578,650,000	522,300,000	449,550,000	409,100,000	516,833,333	460,316,667
345 Otis	327	Otis	74	250,566,667	214,750,000	16.68%	292,550,000	247,650,000	211,500,000	185,100,000	250,566,667	214,750,000
349 Pembroke	339	Pembroke	81	98,700,000	85,533,333	15.39%	113,800,000	96,350,000	85,950,000	74,300,000	98,700,000	85,533,333
351 Penobscot	340	Penobscot	110	283,866,667	252,233,333	12.54%	321,350,000	281,300,000	248,950,000	226,450,000	283,866,667	252,233,333
353 Perry	342	Perry	75	133,383,333	117,116,667	13.89%	149,550,000	136,100,000	114,500,000	100,750,000	133,383,333	117,116,667
359 Pleasant Rdge Pl	348	Pleasant Rdge Pl	5	100,616,667	99,750,000	0.87%	102,350,000	99,750,000	99,750,000	106,200,000	100,616,667	101,900,000
1509 Portage Lake	351	Portage Lake	31	96,400,000	86,383,333	11.60%	106,450,000	97,200,000	85,550,000	76,400,000	96,400,000	86,383,333
364 Portland	353	Portland	6,394	16,615,333,333	14,457,566,667	14.92%	18,568,850,000	16,487,050,000	14,790,100,000	12,095,550,000	16,615,333,333	14,457,566,667
387 Long Island	355	Long Island	16	242,516,667	225,250,000	7.67%	255,150,000	245,550,000	226,850,000	203,350,000	242,516,667	225,250,000
389 Princeton	357	Princeton	122	75,066,667	69,883,333	7.42%	79,600,000	74,900,000	70,700,000	64,050,000	75,066,667	69,883,333
399 Reed Plt.	364	Reed Plt.	7	18,900,000	18,200,000	3.85%	19,950,000	18,800,000	17,950,000	17,850,000	18,900,000	18,200,000
2195 Richmond	365	Richmond	414	406,933,333	361,233,333	12.65%	455,700,000	398,500,000	366,600,000	318,600,000	406,933,333	361,233,333
405 Robbinston	367	Robbinston	73	65,066,667	61,033,333	6.61%	67,000,000	66,450,000	61,750,000	54,900,000	65,066,667	61,033,333
408 Roque Bluffs	371	Roque Bluffs	16	115,933,333	101,500,000	14.22%	124,000,000	121,550,000	102,250,000	80,700,000	115,933,333	101,500,000
1662 Saco	374	Saco	2,784	3,646,250,000	3,298,766,667	10.53%	3,968,000,000	3,772,200,000	3,198,550,000	2,925,550,000	3,646,250,000	3,298,766,667
1738 Saint George	378	Saint George	292	1,253,250,000	1,088,316,667	15.15%	1,413,500,000	1,268,150,000	1,078,100,000	918,700,000	1,253,250,000	1,088,316,667
416 Sanford	381	Sanford	3,170	2,471,733,333	2,144,650,000	15.25%	2,824,700,000	2,467,350,000	2,123,150,000	1,843,450,000	2,471,733,333	2,144,650,000
427 Scarborough	383	Scarborough	2,876	6,569,933,333	5,710,016,667	15.06%	7,568,500,000	6,548,950,000	5,592,350,000	4,988,750,000	6,569,933,333	5,710,016,667
1996 Sebago	386	Sebago	220	751,266,667	627,133,333	19.79%	862,250,000	766,750,000	624,800,000	489,850,000	751,266,667	627,133,333

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town		For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27	FY 26	
	Code	Town	Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	2025	2024	2023	2022	2023, 2024	2022, 2023	
			(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	EPS VALUATION 2024 valuation or 3 Yr Average	VALUATIONS PRELIMINARY FOR FY 27	VALUATIONS PRELIMINARY FOR FY 26	VALUATIONS PRELIMINARY FOR FY 25	VALUATIONS PRELIMINARY FOR FY 24	2025 Valuations	2024 Valuations
		Average Pupils	Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27					3 Yr. Average of	3 Yr. Average of	
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
1359 Seboeis Plt.	388	Seboeis Plt.	2	14,266,667	12,966,667	10.03%	15,550,000	14,500,000	12,750,000	11,650,000	14,266,667	12,966,667
434 Sedgwick	389	Sedgwick	124	299,600,000	259,750,000	15.34%	351,400,000	298,500,000	248,900,000	231,850,000	299,600,000	259,750,000
436 Shirley	392	Shirley	36	42,483,333	38,550,000	10.20%	47,150,000	42,550,000	37,750,000	35,350,000	42,483,333	38,550,000
440 South Bristol	401	South Bristol	91	1,052,400,000	896,650,000	17.37%	1,240,850,000	1,054,550,000	861,800,000	773,600,000	1,052,400,000	896,650,000
442 Southport	402	Southport	40	836,233,333	773,083,333	8.17%	945,050,000	811,850,000	751,800,000	755,600,000	836,233,333	773,083,333
444 South Portland	403	South Portland	2,820	6,605,366,667	5,909,550,000	11.77%	7,271,250,000	6,697,050,000	5,847,800,000	5,183,800,000	6,605,366,667	5,909,550,000
456 Southwest Harbor	405	Southwest Harbo	130	659,213,478	555,598,618	18.65%	809,689,080	633,649,700	534,301,655	498,844,500	659,213,478	555,598,618
462 Surry	420	Surry	189	495,700,000	431,350,000	14.92%	582,300,000	483,850,000	420,950,000	389,250,000	495,700,000	431,350,000
464 Talmadge	424	Talmadge	5	7,800,000	7,566,667	3.08%	8,000,000	8,250,000	7,150,000	7,300,000	7,800,000	7,566,667
465 The Forks Plt.	426	The Forks Plt.	-	68,316,667	59,450,000	14.91%	77,100,000	66,100,000	61,750,000	50,500,000	68,316,667	59,450,000
466 Tremont	430	Tremont	131	533,307,753	459,480,907	16.07%	617,202,450	524,647,480	458,073,330	395,721,910	533,307,753	459,480,907
468 Trenton	431	Trenton	185	508,200,000	441,500,000	15.11%	591,950,000	504,100,000	428,550,000	391,850,000	508,200,000	441,500,000
470 Upton	436	Upton	5	36,966,667	33,000,000	12.02%	42,400,000	35,650,000	32,850,000	30,500,000	36,966,667	33,000,000
471 Vanceboro	438	Vanceboro	8	10,700,000	10,366,667	3.22%	11,200,000	10,700,000	10,200,000	10,200,000	10,700,000	10,366,667
473 Vassalboro	439	Vassalboro	586	524,416,667	453,333,333	15.68%	593,150,000	541,900,000	438,200,000	379,900,000	524,416,667	453,333,333
475 Veazie	440	Veazie	237	311,283,333	288,850,000	7.77%	332,500,000	320,950,000	280,400,000	265,200,000	311,283,333	288,850,000
477 Waite	445	Waite	12	10,050,000	9,783,333	2.73%	10,450,000	9,950,000	9,750,000	9,650,000	10,050,000	9,783,333
480 Waterville	456	Waterville	1,604	1,118,350,000	990,916,667	12.86%	1,248,750,000	1,144,200,000	962,100,000	866,450,000	1,118,350,000	990,916,667
491 Wesley	463	Wesley	19	28,700,000	26,383,333	8.78%	30,550,000	29,900,000	25,650,000	23,600,000	28,700,000	26,383,333
1736 West Bath	464	West Bath	219	592,050,000	501,183,333	18.13%	699,750,000	583,850,000	492,550,000	427,150,000	592,050,000	501,183,333
495 Westbrook	465	Westbrook	2,347	3,532,166,667	3,039,766,667	16.20%	4,077,650,000	3,532,450,000	2,986,400,000	2,600,450,000	3,532,166,667	3,039,766,667
1354 West Forks	467	West Forks	6	37,633,333	31,816,667	18.28%	39,650,000	36,450,000	36,800,000	22,200,000	37,633,333	31,816,667
503 Westmanland	469	Westmanland	-	21,033,333	19,950,000	5.43%	22,100,000	21,100,000	19,900,000	18,850,000	21,033,333	19,950,000
1413 Whiting	474	Whiting	40	100,716,667	87,883,333	14.60%	116,650,000	100,350,000	85,150,000	78,150,000	100,716,667	87,883,333
508 Whitneyville	475	Whitneyville	29	17,016,667	16,116,667	5.58%	18,050,000	16,850,000	16,150,000	15,350,000	17,016,667	16,116,667
509 Willimantic	476	Willimantic	11	75,750,000	65,483,333	15.68%	89,300,000	74,900,000	63,050,000	58,500,000	75,750,000	65,483,333
518 Winslow	481	Winslow	1,079	950,900,000	832,300,000	14.25%	1,062,750,000	967,800,000	822,150,000	706,950,000	950,900,000	832,300,000
1737 Winterville Plt.	484	Winterville Plt.	21	40,533,333	39,233,333	3.31%	41,500,000	41,050,000	39,050,000	37,600,000	40,533,333	39,233,333
524 Winthrop	485	Winthrop	819	971,533,333	847,683,333	14.61%	1,090,250,000	1,000,300,000	824,050,000	718,700,000	971,533,333	847,683,333
1671 Wiscasset	486	Wiscasset	317	699,783,333	592,100,000	18.19%	837,050,000	675,800,000	586,500,000	514,000,000	699,783,333	592,100,000
532 Woodland	487	Woodland	178	79,516,667	71,850,000	10.67%	88,500,000	79,750,000	70,300,000	65,500,000	79,516,667	71,850,000
534 Woodville	489	Woodville	31	44,166,667	40,383,333	9.37%	48,450,000	43,900,000	40,150,000	37,100,000	44,166,667	40,383,333
537 Yarmouth	491	Yarmouth	1,613	2,825,183,333	2,466,300,000	14.55%	3,177,600,000	2,847,850,000	2,450,100,000	2,100,950,000	2,825,183,333	2,466,300,000
542 York	492	York	1,514	7,011,266,667	6,030,916,667	16.26%	8,105,450,000	6,981,850,000	5,946,500,000	5,164,400,000	7,011,266,667	6,030,916,667
547 Baring Plt.	493	Baring Plt.	27	17,133,333	15,533,333	10.30%	18,950,000	17,450,000	15,000,000	14,150,000	17,133,333	15,533,333
548 Medford	495	Medford	43	33,250,000	28,700,000	15.85%	37,050,000	33,700,000	29,000,000	23,400,000	33,250,000	28,700,000
549 Carrabassett Val	496	Carrabassett Val	68	1,152,633,333	916,550,000	25.76%	1,440,050,000	1,143,650,000	874,200,000	731,800,000	1,152,633,333	916,550,000
550 Beaver Cove	497	Beaver Cove	3	114,916,667	94,633,333	21.43%	144,200,000	107,000,000	93,550,000	83,350,000	114,916,667	94,633,333
1433 Chebeague Island	499	Chebeague Island	26	391,733,333	335,866,667	16.63%	441,900,000	385,450,000	347,850,000	274,300,000	391,733,333	335,866,667

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations	
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	EPS Valuation	2025	2024	2023			2022
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change						
				Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>				<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
Maine Indian Education				-	-	-	-	-	-	-	-	-	-
1009	Indian Island	791	Indian Island	120	14,066,667	12,483,333	12.68%	15,800,000	14,150,000	12,250,000	11,050,000	14,066,667	12,483,333
1011	Indian Township	792	Indian Township	175	4,450,000	3,950,000	12.66%	5,000,000	4,450,000	3,900,000	3,500,000	4,450,000	3,950,000
1013	Pleasant Point	793	Pleasant Point	195	2,666,667	2,366,667	12.68%	3,000,000	2,650,000	2,350,000	2,100,000	2,666,667	2,366,667
<b>551 RSU 79/MSAD 01</b>				-	-	-	-	-	-	-	-	-	-
	RSU 79/MSAD 01	084	Castle Hill	47	34,533,333	31,700,000	8.94%	37,950,000	34,000,000	31,650,000	29,450,000	34,533,333	31,700,000
	RSU 79/MSAD 01	087	Chapman	78	38,816,667	35,883,333	8.17%	42,300,000	38,300,000	35,850,000	33,500,000	38,816,667	35,883,333
	RSU 79/MSAD 01	261	Mapleton	318	175,050,000	155,983,333	12.22%	198,850,000	172,800,000	153,500,000	141,650,000	175,050,000	155,983,333
	RSU 79/MSAD 01	356	Presque Isle	1,131	691,000,000	630,350,000	9.62%	773,850,000	680,250,000	618,900,000	591,900,000	691,000,000	630,350,000
	RSU 79/MSAD 01	466	Westfield	38	39,400,000	36,533,333	7.85%	42,700,000	38,850,000	36,650,000	34,100,000	39,400,000	36,533,333
<b>561 RSU 03/MSAD 03</b>				-	-	-	-	-	-	-	-	-	-
	RSU 03/MSAD 03	059	Brooks	97	103,050,000	93,200,000	10.57%	117,100,000	101,100,000	90,950,000	87,550,000	103,050,000	93,200,000
	RSU 03/MSAD 03	159	Freedom	50	83,833,333	73,283,333	14.40%	97,600,000	82,150,000	71,750,000	65,950,000	83,833,333	73,283,333
	RSU 03/MSAD 03	213	Jackson	67	60,000,000	52,100,000	15.16%	68,400,000	59,500,000	52,100,000	44,700,000	60,000,000	52,100,000
	RSU 03/MSAD 03	224	Knox	88	74,083,333	67,716,667	9.40%	80,800,000	73,600,000	67,850,000	61,700,000	74,083,333	67,716,667
	RSU 03/MSAD 03	234	Liberty	70	230,150,000	202,133,333	13.86%	254,700,000	236,250,000	199,500,000	170,650,000	230,150,000	202,133,333
	RSU 03/MSAD 03	282	Monroe	76	125,400,000	107,533,333	16.62%	148,100,000	122,750,000	105,350,000	94,500,000	125,400,000	107,533,333
	RSU 03/MSAD 03	285	Montville	95	125,250,000	118,050,000	6.10%	125,250,000	141,000,000	116,150,000	97,000,000	127,466,667	118,050,000
	RSU 03/MSAD 03	432	Troy	89	101,383,333	87,150,000	16.33%	120,000,000	99,050,000	85,100,000	77,300,000	101,383,333	87,150,000
	RSU 03/MSAD 03	435	Unity	166	198,216,667	168,400,000	17.71%	232,650,000	196,800,000	165,200,000	143,200,000	198,216,667	168,400,000
	RSU 03/MSAD 03	446	Waldo	55	92,250,000	82,450,000	11.89%	104,200,000	88,000,000	84,550,000	74,800,000	92,250,000	82,450,000
	RSU 03/MSAD 03	494	Thorndike	66	70,500,000	65,466,667	7.69%	76,250,000	67,700,000	67,550,000	61,150,000	70,500,000	65,466,667
<b>570 RSU 80/MSAD 04</b>				-	-	-	-	-	-	-	-	-	-
	RSU 80/MSAD 04	001	Abbot	55	108,850,000	94,166,667	15.59%	127,750,000	106,350,000	92,450,000	83,700,000	108,850,000	94,166,667
	RSU 80/MSAD 04	071	Cambridge	40	38,633,333	34,466,667	12.09%	44,100,000	38,050,000	33,750,000	31,600,000	38,633,333	34,466,667
	RSU 80/MSAD 04	182	Guilford	138	142,950,000	129,800,000	10.13%	159,750,000	141,600,000	127,500,000	120,300,000	142,950,000	129,800,000
	RSU 80/MSAD 04	335	Parkman	68	103,950,000	92,800,000	12.02%	118,250,000	102,400,000	91,200,000	84,800,000	103,950,000	92,800,000
	RSU 80/MSAD 04	382	Sangerville	129	128,583,333	111,033,333	15.81%	146,300,000	130,700,000	108,750,000	93,650,000	128,583,333	111,033,333
	RSU 80/MSAD 04	461	Wellington	17	30,000,000	26,733,333	12.22%	34,250,000	29,550,000	26,200,000	24,450,000	30,000,000	26,733,333
<b>587 RSU 06/MSAD 06</b>				-	-	-	-	-	-	-	-	-	-
	RSU 06/MSAD 06	068	Buxton	972	1,348,850,000	1,185,383,333	13.79%	1,482,450,000	1,369,000,000	1,195,100,000	992,050,000	1,348,850,000	1,185,383,333
	RSU 06/MSAD 06	173	Frye Island	-	279,016,667	234,766,667	18.85%	339,400,000	269,650,000	228,000,000	206,650,000	279,016,667	234,766,667
	RSU 06/MSAD 06	203	Hollis	579	807,500,000	705,700,000	14.43%	904,950,000	836,150,000	681,400,000	599,550,000	807,500,000	705,700,000
	RSU 06/MSAD 06	237	Limington	526	600,933,333	520,183,333	15.52%	686,150,000	613,950,000	502,700,000	443,900,000	600,933,333	520,183,333
	RSU 06/MSAD 06	408	Standish	1,153	1,785,783,333	1,549,333,333	15.26%	2,035,150,000	1,807,800,000	1,514,400,000	1,325,800,000	1,785,783,333	1,549,333,333
<b>601 RSU 07/MSAD 07</b>				-	-	-	-	-	-	-	-	-	-
	RSU 07/MSAD 07	311	North Haven	52	460,433,333	418,150,000	10.11%	491,600,000	480,400,000	409,300,000	364,750,000	460,433,333	418,150,000
<b>603 RSU 08/MSAD 08</b>				-	-	-	-	-	-	-	-	-	-
	RSU 08/MSAD 08	443	Vinalhaven	138	655,116,667	595,950,000	9.93%	711,700,000	679,900,000	573,750,000	534,200,000	655,116,667	595,950,000

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	EPS Valuation Percentage Change	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION		2025	2024	2023	2022		
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average		VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY		
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27		FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>		<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>617</b>	<b>RSU 11/MSAD 11</b>		-	-	-	-		-	-	-	-	-	-
	RSU 11/MSAD 11	164 Gardiner	735	583,450,000	490,316,667	18.99%		690,850,000	586,550,000	472,950,000	411,450,000	583,450,000	490,316,667
	RSU 11/MSAD 11	347 Pittston	326	341,216,667	294,783,333	15.75%		384,900,000	350,150,000	288,600,000	245,600,000	341,216,667	294,783,333
	RSU 11/MSAD 11	359 Randolph	159	139,100,000	122,033,333	13.99%		160,050,000	144,200,000	113,050,000	108,850,000	139,100,000	122,033,333
	RSU 11/MSAD 11	468 West Gardiner	518	506,333,333	436,066,667	16.11%		565,950,000	525,150,000	427,900,000	355,150,000	506,333,333	436,066,667
<b>626</b>	<b>RSU 82/MSAD 12</b>		-	-	-	-		-	-	-	-	-	-
	RSU 82/MSAD 12	212 Jackman	72	132,000,000	113,633,333	16.16%		154,400,000	131,350,000	110,250,000	99,300,000	132,000,000	113,633,333
	RSU 82/MSAD 12	286 Moose River	29	50,616,667	48,416,667	4.54%		52,850,000	51,500,000	47,500,000	46,250,000	50,616,667	48,416,667
<b>628</b>	<b>RSU 83/MSAD 13</b>		-	-	-	-		-	-	-	-	-	-
	RSU 83/MSAD 13	041 Bingham	91	114,033,333	97,466,667	17.00%		137,050,000	108,100,000	96,950,000	87,350,000	114,033,333	97,466,667
	RSU 83/MSAD 13	289 Moscow	41	144,216,667	128,583,333	12.16%		154,000,000	150,000,000	128,650,000	107,100,000	144,216,667	128,583,333
<b>633</b>	<b>RSU 84/MSAD 14</b>		-	-	-	-		-	-	-	-	-	-
	RSU 84/MSAD 14	115 Danforth	88	81,766,667	68,133,333	20.01%		100,400,000	78,550,000	66,350,000	59,500,000	81,766,667	68,133,333
	RSU 84/MSAD 14	470 Weston	23	67,300,000	59,316,667	13.46%		77,950,000	65,500,000	58,450,000	54,000,000	67,300,000	59,316,667
<b>635</b>	<b>RSU 15/MSAD 15</b>		-	-	-	-		-	-	-	-	-	-
	RSU 15/MSAD 15	176 Gray	986	1,733,583,333	1,501,883,333	15.43%		1,962,450,000	1,763,500,000	1,474,800,000	1,267,350,000	1,733,583,333	1,501,883,333
	RSU 15/MSAD 15	299 New Gloucester	751	856,566,667	749,583,333	14.27%		961,900,000	877,650,000	730,150,000	640,950,000	856,566,667	749,583,333
<b>646</b>	<b>RSU 17/MSAD 17</b>		-	-	-	-		-	-	-	-	-	-
	RSU 17/MSAD 17	192 Harrison	206	877,166,667	731,966,667	19.84%		1,064,250,000	864,350,000	702,900,000	628,650,000	877,166,667	731,966,667
	RSU 17/MSAD 17	196 Hebron	158	145,500,000	124,400,000	16.96%		167,700,000	151,850,000	116,950,000	104,400,000	145,500,000	124,400,000
	RSU 17/MSAD 17	314 Norway	658	703,516,667	601,666,667	16.93%		828,150,000	721,550,000	560,850,000	522,600,000	703,516,667	601,666,667
	RSU 17/MSAD 17	328 Otisfield	219	469,450,000	408,400,000	14.95%		517,750,000	485,400,000	405,200,000	334,600,000	469,450,000	408,400,000
	RSU 17/MSAD 17	331 Oxford	568	677,800,000	588,950,000	15.09%		759,850,000	719,700,000	553,850,000	493,300,000	677,800,000	588,950,000
	RSU 17/MSAD 17	334 Paris	706	515,316,667	439,616,667	17.22%		603,950,000	515,750,000	426,250,000	376,850,000	515,316,667	439,616,667
	RSU 17/MSAD 17	455 Waterford	155	382,916,667	328,666,667	16.51%		437,550,000	398,200,000	313,000,000	274,800,000	382,916,667	328,666,667
	RSU 17/MSAD 17	471 West Paris	266	152,133,333	142,100,000	7.06%		161,300,000	155,800,000	139,300,000	131,200,000	152,133,333	142,100,000
<b>662</b>	<b>RSU 85/MSAD 19</b>		-	-	-	-		-	-	-	-	-	-
	RSU 85/MSAD 19	250 Lubec	121	271,200,000	238,233,333	13.84%		299,550,000	283,750,000	230,300,000	200,650,000	271,200,000	238,233,333
<b>664</b>	<b>RSU 86/MSAD 20</b>		-	-	-	-		-	-	-	-	-	-
	RSU 86/MSAD 20	155 Fort Fairfield	398	208,600,000	194,083,333	7.48%		228,850,000	205,250,000	191,700,000	185,300,000	208,600,000	194,083,333
<b>681</b>	<b>RSU 87/MSAD 23</b>		-	-	-	-		-	-	-	-	-	-
	RSU 87/MSAD 23	078 Carmel	357	287,183,333	250,616,667	14.59%		327,850,000	289,000,000	244,700,000	218,150,000	287,183,333	250,616,667
	RSU 87/MSAD 23	232 Levant	421	278,516,667	239,466,667	16.31%		318,850,000	283,000,000	233,700,000	201,700,000	278,516,667	239,466,667
<b>685</b>	<b>RSU 88/MSAD 24</b>		-	-	-	-		-	-	-	-	-	-
	RSU 88/MSAD 24	112 Cyr Plt.	5	14,100,000	13,150,000	7.22%		15,400,000	13,900,000	13,000,000	12,550,000	14,100,000	13,150,000
	RSU 88/MSAD 24	184 Hamlin	20	25,733,333	24,183,333	6.41%		27,600,000	25,600,000	24,000,000	22,950,000	25,733,333	24,183,333
	RSU 88/MSAD 24	437 Van Buren	226	88,900,000	80,083,333	11.01%		101,750,000	86,400,000	78,550,000	75,300,000	88,900,000	80,083,333
<b>703</b>	<b>RSU 28/MSAD 28</b>		-	-	-	-		-	-	-	-	-	-
	RSU 28/MSAD 28	072 Camden	355	1,276,590,702	1,119,537,762	14.03%		1,456,187,500	1,285,292,905	1,088,291,700	985,028,680	1,276,590,702	1,119,537,762
	RSU 28/MSAD 28	369 Rockport	304	847,325,447	736,061,843	15.12%		967,808,810	822,381,120	751,786,410	634,018,000	847,325,447	736,061,843

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	2025	2024	2023	2022		
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	EPS Valuation 2025 valuation or 3 Yr Average	EPS VALUATION 2024 valuation or 3 Yr Average	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY		
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>707</b>	<b>RSU 29/MSAD 29</b>		-	-	-	-	-	-	-	-	-	-
	RSU 29/MSAD 29	185 Hammond	9	9,916,667	9,450,000	4.94%	10,500,000	9,800,000	9,450,000	9,100,000	9,916,667	9,450,000
	RSU 29/MSAD 29	205 Houlton	840	374,000,000	344,966,667	8.42%	403,500,000	382,300,000	336,200,000	316,400,000	374,000,000	344,966,667
	RSU 29/MSAD 29	244 Littleton	127	72,500,000	67,050,000	8.13%	78,150,000	73,050,000	66,300,000	61,800,000	72,500,000	67,050,000
	RSU 29/MSAD 29	284 Monticello	91	64,966,667	60,800,000	6.85%	69,700,000	64,350,000	60,850,000	57,200,000	64,966,667	60,800,000
<b>713</b>	<b>RSU 30/MSAD 30</b>		-	-	-	-	-	-	-	-	-	-
	RSU 30/MSAD 30	230 Lee	126	93,800,000	80,800,000	16.09%	108,700,000	93,300,000	79,400,000	69,700,000	93,800,000	80,800,000
	RSU 30/MSAD 30	406 Springfield	26	25,000,000	22,133,333	12.95%	28,600,000	23,950,000	22,450,000	20,000,000	25,000,000	22,133,333
	RSU 30/MSAD 30	459 Webster Plt.	3	8,400,000	8,100,000	3.70%	8,750,000	8,350,000	8,100,000	7,850,000	8,400,000	8,100,000
	RSU 30/MSAD 30	480 Winn	47	31,683,333	27,883,333	13.63%	36,350,000	30,900,000	27,800,000	24,950,000	31,683,333	27,883,333
<b>718</b>	<b>RSU 31/MSAD 31</b>		-	-	-	-	-	-	-	-	-	-
	RSU 31/MSAD 31	141 Edinburg	17	12,983,333	11,050,000	17.50%	15,850,000	11,850,000	11,250,000	10,050,000	12,983,333	11,050,000
	RSU 31/MSAD 31	146 Enfield	152	220,500,000	190,766,667	15.59%	259,600,000	218,500,000	183,400,000	170,400,000	220,500,000	190,766,667
	RSU 31/MSAD 31	206 Howland	143	88,733,333	75,116,667	18.13%	107,650,000	86,200,000	72,350,000	66,800,000	88,733,333	75,116,667
	RSU 31/MSAD 31	268 Maxfield	12	10,650,000	10,033,333	6.15%	11,500,000	10,300,000	10,150,000	9,650,000	10,650,000	10,033,333
	RSU 31/MSAD 31	337 Passadumkeag	38	31,983,333	29,116,667	9.85%	34,850,000	32,550,000	28,550,000	26,250,000	31,983,333	29,116,667
<b>722</b>	<b>RSU 32/MSAD 32</b>		-	-	-	-	-	-	-	-	-	-
	RSU 32/MSAD 32	017 Ashland	149	93,166,667	83,433,333	11.67%	104,850,000	91,250,000	83,400,000	75,650,000	93,166,667	83,433,333
	RSU 32/MSAD 32	165 Garfield Plt.	13	9,866,667	9,416,667	4.78%	10,500,000	9,950,000	9,150,000	9,150,000	9,866,667	9,416,667
	RSU 32/MSAD 32	265 Masardis	28	30,283,333	29,616,667	2.25%	31,300,000	30,200,000	29,350,000	29,300,000	30,283,333	29,616,667
<b>726</b>	<b>RSU 33/MSAD 33</b>		-	-	-	-	-	-	-	-	-	-
	RSU 33/MSAD 33	161 Frenchville	113	74,750,000	67,650,000	10.50%	83,550,000	74,250,000	66,450,000	62,250,000	74,750,000	67,650,000
	RSU 33/MSAD 33	375 Saint Agatha	69	92,166,667	85,600,000	7.67%	98,100,000	93,150,000	85,250,000	78,400,000	92,166,667	85,600,000
<b>743</b>	<b>RSU 35/MSAD 35</b>		-	-	-	-	-	-	-	-	-	-
	RSU 35/MSAD 35	142 Eliot	845	1,299,416,667	1,221,700,000	6.36%	1,334,050,000	1,305,750,000	1,258,450,000	1,100,900,000	1,299,416,667	1,221,700,000
	RSU 35/MSAD 35	400 South Berwick	1,065	1,117,666,667	979,933,333	14.06%	1,257,800,000	1,122,850,000	972,350,000	844,600,000	1,117,666,667	979,933,333
<b>753</b>	<b>RSU 37/MSAD 37</b>		-	-	-	-	-	-	-	-	-	-
	RSU 37/MSAD 37	003 Addison	105	198,683,333	174,633,333	13.77%	230,100,000	195,300,000	170,650,000	157,950,000	198,683,333	174,633,333
	RSU 37/MSAD 37	098 Columbia	53	63,916,667	60,050,000	6.44%	67,600,000	63,350,000	60,800,000	56,000,000	63,916,667	60,050,000
	RSU 37/MSAD 37	099 Columbia Falls	56	59,733,333	50,433,333	18.44%	69,550,000	58,400,000	51,250,000	41,650,000	59,733,333	50,433,333
	RSU 37/MSAD 37	191 Harrington	143	169,266,667	148,100,000	14.29%	190,950,000	169,000,000	147,850,000	127,450,000	169,266,667	148,100,000
	RSU 37/MSAD 37	275 Milbridge	198	271,733,333	242,100,000	12.24%	305,600,000	268,550,000	241,050,000	216,700,000	271,733,333	242,100,000

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	EPS Valuation Percentage Change	3 Valuation Years used for FY2026 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				PRELIMINARY	PRELIMINARY	PRELIMINARY		3 Valuation Years used for FY2027 3-Yr Avg					
				Oct 24_Oct 25 (SAD, RSU, and CSD counts exclude Superintendent Transfers)	EPS Valuation 2025 valuation or 3 Yr Average	EPS VALUATION 2024 valuation or 3 Yr Average		FY 26 to FY27	2025 VALUATIONS PRELIMINARY	2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY		
							FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>		<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>765</b>	<b>RSU 40/MSAD 40</b>		-	-	-	-		-	-	-	-	-	-
	RSU 40/MSAD 40	162 Friendship	120	395,666,667	326,566,667	21.16%		485,600,000	387,750,000	313,650,000	278,300,000	395,666,667	326,566,667
	RSU 40/MSAD 40	434 Union	223	388,250,000	328,166,667	18.31%		458,050,000	382,550,000	324,150,000	277,800,000	388,250,000	328,166,667
	RSU 40/MSAD 40	447 Waldoboro	646	746,800,000	651,033,333	14.71%		847,300,000	752,250,000	640,850,000	560,000,000	746,800,000	651,033,333
	RSU 40/MSAD 40	451 Warren	487	504,600,000	437,800,000	15.26%		572,750,000	515,800,000	425,250,000	372,350,000	504,600,000	437,800,000
	RSU 40/MSAD 40	453 Washington	185	222,916,667	198,950,000	12.05%		246,800,000	230,650,000	191,300,000	174,900,000	222,916,667	198,950,000
<b>774</b>	<b>RSU 41/MSAD 41</b>		-	-	-	-		-	-	-	-	-	-
	RSU 41/MSAD 41	062 Brownville	142	88,050,000	75,966,667	15.91%		102,850,000	86,850,000	74,450,000	66,600,000	88,050,000	75,966,667
	RSU 41/MSAD 41	225 Lagrange	62	43,250,000	40,200,000	7.59%		46,150,000	42,200,000	41,400,000	37,000,000	43,250,000	40,200,000
	RSU 41/MSAD 41	278 Milo	259	129,733,333	107,400,000	20.79%		161,850,000	122,600,000	104,750,000	94,850,000	129,733,333	107,400,000
<b>780</b>	<b>RSU 42/MSAD 42</b>		-	-	-	-		-	-	-	-	-	-
	RSU 42/MSAD 42	042 Blaine	75	52,433,333	48,366,667	8.41%		57,250,000	52,000,000	48,050,000	45,050,000	52,433,333	48,366,667
	RSU 42/MSAD 42	264 Mars Hill	189	165,516,667	154,766,667	6.95%		169,600,000	171,650,000	155,300,000	137,350,000	165,516,667	154,766,667
<b>789</b>	<b>RSU 44/MSAD 44</b>		-	-	-	-		-	-	-	-	-	-
	RSU 44/MSAD 44	039 Bethel	251	869,033,333	693,700,000	25.28%		1,073,000,000	879,350,000	654,750,000	547,000,000	869,033,333	693,700,000
	RSU 44/MSAD 44	181 Greenwood	70	272,366,667	223,216,667	22.02%		340,950,000	257,150,000	219,000,000	193,500,000	272,366,667	223,216,667
	RSU 44/MSAD 44	303 Newry	27	984,466,667	758,100,000	29.86%		1,278,100,000	961,450,000	713,850,000	599,000,000	984,466,667	758,100,000
	RSU 44/MSAD 44	488 Woodstock	152	305,633,333	269,366,667	13.46%		346,050,000	306,000,000	264,850,000	237,250,000	305,633,333	269,366,667
<b>795</b>	<b>RSU 45/MSAD 45</b>		-	-	-	-		-	-	-	-	-	-
	RSU 45/MSAD 45	341 Perham	50	29,900,000	27,966,667	6.91%		31,600,000	30,450,000	27,650,000	25,800,000	29,900,000	27,966,667
	RSU 45/MSAD 45	444 Wade	25	21,750,000	19,650,000	10.69%		24,050,000	22,550,000	18,650,000	17,750,000	21,750,000	19,650,000
	RSU 45/MSAD 45	452 Washburn	190	112,616,667	103,083,333	9.25%		122,900,000	114,400,000	100,550,000	94,300,000	112,616,667	103,083,333
<b>826</b>	<b>RSU 49/MSAD 49</b>		-	-	-	-		-	-	-	-	-	-
	RSU 49/MSAD 49	004 Albion	197	222,683,333	195,116,667	14.13%		242,700,000	225,400,000	199,950,000	160,000,000	222,683,333	195,116,667
	RSU 49/MSAD 49	037 Benton	298	274,450,000	251,200,000	9.26%		300,250,000	251,200,000	271,900,000	239,550,000	274,450,000	254,216,667
	RSU 49/MSAD 49	096 Clinton	438	301,350,000	268,283,333	12.33%		342,000,000	306,250,000	255,800,000	242,800,000	301,350,000	268,283,333
	RSU 49/MSAD 49	150 Fairfield	758	592,666,667	514,050,000	15.29%		674,900,000	604,350,000	498,750,000	439,050,000	592,666,667	514,050,000
<b>839</b>	<b>RSU 51/MSAD 51</b>		-	-	-	-		-	-	-	-	-	-
	RSU 51/MSAD 51	109 Cumberland	1,501	2,295,883,333	1,954,150,000	17.49%		2,640,150,000	2,337,300,000	1,910,200,000	1,614,950,000	2,295,883,333	1,954,150,000
	RSU 51/MSAD 51	313 North Yarmouth	704	861,233,333	731,533,333	17.73%		991,850,000	890,500,000	701,350,000	602,750,000	861,233,333	731,533,333
<b>847</b>	<b>RSU 52/MSAD 52</b>		-	-	-	-		-	-	-	-	-	-
	RSU 52/MSAD 52	178 Greene	581	565,900,000	483,500,000	17.04%		668,950,000	571,450,000	457,300,000	421,750,000	565,900,000	483,500,000
	RSU 52/MSAD 52	231 Leeds	366	308,750,000	268,416,667	15.03%		349,550,000	321,850,000	254,850,000	228,550,000	308,750,000	268,416,667
	RSU 52/MSAD 52	433 Turner	945	795,800,000	709,033,333	12.24%		852,850,000	830,150,000	704,400,000	592,550,000	795,800,000	709,033,333
<b>854</b>	<b>RSU 53/MSAD 53</b>		-	-	-	-		-	-	-	-	-	-
	RSU 53/MSAD 53	067 Burnham	116	144,666,667	128,383,333	12.68%		162,300,000	146,950,000	124,750,000	113,450,000	144,666,667	128,383,333
	RSU 53/MSAD 53	123 Detroit	104	93,916,667	86,800,000	8.20%		100,550,000	96,200,000	85,000,000	79,200,000	93,916,667	86,800,000
	RSU 53/MSAD 53	346 Pittsfield	570	378,383,333	322,733,333	17.24%		439,850,000	376,700,000	318,600,000	272,900,000	378,383,333	322,733,333

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations	
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	EPS Valuation	2025	2024	2023			2022
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change						
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24				
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
<b>860</b>	<b>RSU 54/MSAD 54</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 54/MSAD 54	073 Canaan	280	192,816,667	171,450,000	12.46%	213,750,000	197,200,000	167,500,000	149,650,000	192,816,667	171,450,000	
	RSU 54/MSAD 54	105 Cornville	150	140,550,000	120,950,000	16.21%	167,200,000	138,000,000	116,450,000	108,400,000	140,550,000	120,950,000	
	RSU 54/MSAD 54	272 Mercer	73	101,633,333	88,233,333	15.19%	117,100,000	101,650,000	86,150,000	76,900,000	101,633,333	88,233,333	
	RSU 54/MSAD 54	308 Norridgewock	388	329,800,000	285,216,667	15.63%	383,550,000	327,100,000	278,750,000	249,800,000	329,800,000	285,216,667	
	RSU 54/MSAD 54	394 Skowhegan	1,074	1,430,450,000	1,318,633,333	8.48%	1,530,750,000	1,504,350,000	1,256,250,000	1,195,300,000	1,430,450,000	1,318,633,333	
	RSU 54/MSAD 54	395 Smithfield	110	208,450,000	177,783,333	17.25%	239,800,000	208,200,000	177,350,000	147,800,000	208,450,000	177,783,333	
<b>874</b>	<b>RSU 55/MSAD 55</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 55/MSAD 55	025 Baldwin	171	256,133,333	223,950,000	14.37%	290,600,000	261,300,000	216,500,000	194,050,000	256,133,333	223,950,000	
	RSU 55/MSAD 55	104 Cornish	181	229,800,000	197,500,000	16.35%	261,100,000	232,050,000	196,250,000	164,200,000	229,800,000	197,500,000	
	RSU 55/MSAD 55	200 Hiram	172	266,300,000	223,900,000	19.42%	330,950,000	248,400,000	219,550,000	201,050,000	266,300,000	223,900,000	
	RSU 55/MSAD 55	336 Parsonsfield	226	323,383,333	284,300,000	13.75%	352,300,000	337,950,000	279,900,000	235,050,000	323,383,333	284,300,000	
	RSU 55/MSAD 55	352 Porter	202	201,966,667	175,700,000	14.95%	229,300,000	195,250,000	181,350,000	150,500,000	201,966,667	175,700,000	
<b>888</b>	<b>RSU 57/MSAD 57</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 57/MSAD 57	006 Alfred	348	502,866,667	445,600,000	12.85%	565,200,000	501,800,000	441,600,000	393,400,000	502,866,667	445,600,000	
	RSU 57/MSAD 57	235 Limerick	430	550,100,000	463,733,333	18.62%	648,250,000	551,050,000	451,000,000	389,150,000	550,100,000	463,733,333	
	RSU 57/MSAD 57	252 Lyman	478	941,233,333	799,550,000	17.72%	1,085,900,000	941,500,000	796,300,000	660,850,000	941,233,333	799,550,000	
	RSU 57/MSAD 57	298 Newfield	176	416,416,667	361,616,667	15.15%	472,450,000	411,600,000	365,200,000	308,050,000	416,416,667	361,616,667	
	RSU 57/MSAD 57	390 Shapleigh	327	938,700,000	823,733,333	13.96%	1,041,250,000	963,650,000	811,200,000	696,350,000	938,700,000	823,733,333	
	RSU 57/MSAD 57	454 Waterboro	1,093	1,339,500,000	1,162,783,333	15.20%	1,536,550,000	1,372,350,000	1,109,600,000	1,006,400,000	1,339,500,000	1,162,783,333	
<b>898</b>	<b>RSU 58/MSAD 58</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 58/MSAD 58	023 Avon	58	58,533,333	52,366,667	11.78%	65,400,000	60,550,000	49,650,000	46,900,000	58,533,333	52,366,667	
	RSU 58/MSAD 58	221 Kingfield	90	194,300,000	174,566,667	11.30%	210,900,000	197,650,000	174,350,000	151,700,000	194,300,000	174,566,667	
	RSU 58/MSAD 58	344 Phillips	121	119,366,667	101,300,000	17.83%	141,100,000	120,600,000	96,400,000	86,900,000	119,366,667	101,300,000	
	RSU 58/MSAD 58	417 Strong	141	121,400,000	104,983,333	15.64%	141,900,000	121,950,000	100,350,000	92,650,000	121,400,000	104,983,333	
<b>905</b>	<b>RSU 59/MSAD 59</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 59/MSAD 59	257 Madison	488	494,816,667	412,483,333	19.96%	602,800,000	478,800,000	402,850,000	355,800,000	494,816,667	412,483,333	
<b>913</b>	<b>RSU 60/MSAD 60</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 60/MSAD 60	038 Berwick	1,194	1,102,583,333	964,050,000	14.37%	1,243,000,000	1,114,450,000	950,300,000	827,400,000	1,102,583,333	964,050,000	
	RSU 60/MSAD 60	229 Lebanon	949	937,950,000	828,133,333	13.26%	1,028,650,000	974,600,000	810,600,000	699,200,000	937,950,000	828,133,333	
	RSU 60/MSAD 60	309 North Berwick	660	1,090,816,667	994,366,667	9.70%	1,180,800,000	1,123,100,000	968,550,000	891,450,000	1,090,816,667	994,366,667	
<b>922</b>	<b>RSU 61/MSAD 61</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 61/MSAD 61	055 Bridgton	584	1,852,916,667	1,558,283,333	18.91%	2,178,850,000	1,876,300,000	1,503,600,000	1,294,950,000	1,852,916,667	1,558,283,333	
	RSU 61/MSAD 61	082 Casco	371	1,151,566,667	991,933,333	16.09%	1,306,450,000	1,183,350,000	964,900,000	827,550,000	1,151,566,667	991,933,333	
	RSU 61/MSAD 61	293 Naples	525	1,358,450,000	1,143,516,667	18.80%	1,605,050,000	1,358,200,000	1,112,100,000	960,250,000	1,358,450,000	1,143,516,667	
<b>932</b>	<b>RSU 63/MSAD 63</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 63/MSAD 63	095 Clifton	88	106,950,000	102,150,000	4.70%	106,950,000	115,650,000	101,450,000	89,350,000	108,016,667	102,150,000	
	RSU 63/MSAD 63	139 Eddington	227	259,333,333	231,116,667	12.21%	287,550,000	259,200,000	231,250,000	202,900,000	259,333,333	231,116,667	
	RSU 63/MSAD 63	202 Holden	355	441,600,000	377,850,000	16.87%	516,250,000	438,950,000	369,600,000	325,000,000	441,600,000	377,850,000	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2026 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations	
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	EPS Valuation	2025	2024	2023			2022
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change						
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24				
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
<b>RSU 64/MSAD 64</b>			-	-	-	-	-	-	-	-	-	-	
	266	Matinicus Isle Plt	146	37,066,667	35,550,000	4.27%	38,250,000	37,100,000	35,850,000	33,700,000	37,066,667	35,550,000	
<b>944 RSU 65/ MSAD 65</b>			<b>394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	050	Bradford	158	90,966,667	81,916,667	11.05%	100,250,000	92,700,000	79,950,000	73,100,000	90,966,667	81,916,667	
936	103	Corinth	176	210,716,667	193,416,667	8.94%	223,100,000	221,850,000	187,200,000	171,200,000	210,716,667	193,416,667	
	207	Hudson	106	144,466,667	128,516,667	12.41%	161,350,000	148,100,000	123,950,000	113,500,000	144,466,667	128,516,667	
	218	Kenduskeag		115,866,667	99,916,667	15.96%	134,200,000	115,550,000	97,850,000	86,350,000	115,866,667	99,916,667	
	410	Stetson	1	138,750,000	123,416,667	12.42%	153,400,000	141,650,000	121,200,000	107,400,000	138,750,000	123,416,667	
<b>951 RSU 68/MSAD 68</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	088	Charleston	124	102,383,333	89,783,333	14.03%	114,650,000	106,850,000	85,650,000	76,850,000	102,383,333	89,783,333	
	127	Dover Foxcroft	642	444,783,333	395,683,333	12.41%	507,950,000	442,300,000	384,100,000	360,650,000	444,783,333	395,683,333	
	283	Monson	50	102,566,667	94,050,000	9.06%	111,000,000	105,600,000	91,100,000	85,450,000	102,566,667	94,050,000	
	387	Sebec	85	115,500,000	100,816,667	14.56%	131,250,000	115,650,000	99,600,000	87,200,000	115,500,000	100,816,667	
<b>957 RSU 70/MSAD 70</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	011	Amity	29	18,016,667	17,033,333	5.77%	19,200,000	17,800,000	17,050,000	16,250,000	18,016,667	17,033,333	
	195	Haynesville	4	14,850,000	14,383,333	3.24%	15,400,000	14,950,000	14,200,000	14,000,000	14,850,000	14,383,333	
	201	Hodgdon	164	78,733,333	74,283,333	5.99%	83,200,000	78,500,000	74,500,000	69,850,000	78,733,333	74,283,333	
	241	Linneus	108	94,450,000	84,583,333	11.67%	105,100,000	98,150,000	80,100,000	75,500,000	94,450,000	84,583,333	
	251	Ludlow	55	32,200,000	28,650,000	12.39%	36,800,000	31,200,000	28,600,000	26,150,000	32,200,000	28,650,000	
	300	New Limerick	49	207,933,333	157,833,333	31.74%	275,000,000	215,050,000	133,750,000	124,700,000	207,933,333	157,833,333	
<b>969 RSU 72/MSAD 72</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	061	Brownfield	208	298,366,667	254,666,667	17.16%	350,050,000	293,850,000	251,200,000	218,950,000	298,366,667	254,666,667	
	120	Denmark	132	503,166,667	424,133,333	18.63%	590,800,000	508,600,000	410,100,000	353,700,000	503,166,667	424,133,333	
	163	Fryeburg	501	614,733,333	528,983,333	16.21%	700,400,000	629,600,000	514,200,000	443,150,000	614,733,333	528,983,333	
	248	Lovell	96	763,516,667	659,916,667	15.70%	890,900,000	765,700,000	633,950,000	580,100,000	763,516,667	659,916,667	
	414	Stoneham	19	126,100,000	102,866,667	22.59%	157,200,000	121,750,000	99,350,000	87,500,000	126,100,000	102,866,667	
	416	Stow	42	75,033,333	67,150,000	11.74%	81,650,000	75,900,000	67,550,000	58,000,000	75,033,333	67,150,000	
	423	Sweden	52	147,633,333	124,800,000	18.30%	174,450,000	146,800,000	121,650,000	105,950,000	147,633,333	124,800,000	
<b>976 RSU 74/MSAD 74</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	013	Anson	289	217,783,333	191,450,000	13.75%	235,500,000	227,750,000	190,100,000	156,500,000	217,783,333	191,450,000	
	145	Embden	73	351,150,000	286,166,667	22.71%	436,550,000	346,800,000	270,100,000	241,600,000	351,150,000	286,166,667	
	302	New Portland	55	118,000,000	102,300,000	15.35%	136,450,000	117,100,000	100,450,000	89,350,000	118,000,000	102,300,000	
	397	Solon	105	132,233,333	116,583,333	13.42%	153,400,000	127,550,000	115,750,000	106,450,000	132,233,333	116,583,333	
<b>984 RSU 75/MSAD 75</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	047	Bowdoin	446	376,150,000	327,116,667	14.99%	423,600,000	373,600,000	331,250,000	276,500,000	376,150,000	327,116,667	
	048	Bowdoinham	394	459,583,333	401,900,000	14.35%	528,500,000	478,250,000	372,000,000	355,450,000	459,583,333	401,900,000	
	190	Harpswell	327	2,749,066,667	2,375,200,000	15.74%	3,236,750,000	2,746,200,000	2,264,250,000	2,115,150,000	2,749,066,667	2,375,200,000	
	429	Topsham	1,071	1,459,166,667	1,287,433,333	13.34%	1,647,650,000	1,481,700,000	1,248,150,000	1,132,450,000	1,459,166,667	1,287,433,333	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations	
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION	EPS Valuation	2025	2024	2023			2022
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average	Percentage Change						
				Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>				<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>1438</b>	<b>RSU 01 - LKRSU</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 01 - LKRSU	015 Arrowsic	37	147,233,333	126,800,000	16.11%	176,400,000	148,750,000	116,550,000	115,100,000	147,233,333	126,800,000	
	RSU 01 - LKRSU	030 Bath	944	1,478,933,333	1,294,000,000	14.29%	1,661,450,000	1,514,350,000	1,261,000,000	1,106,650,000	1,478,933,333	1,294,000,000	
	RSU 01 - LKRSU	345 Phippsburg	193	1,000,083,333	844,883,333	18.37%	1,158,900,000	1,012,600,000	828,750,000	693,300,000	1,000,083,333	844,883,333	
	RSU 01 - LKRSU	490 Woolwich	400	638,300,000	549,916,667	16.07%	746,600,000	642,100,000	526,200,000	481,450,000	638,300,000	549,916,667	
<b>1445</b>	<b>RSU 02</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 02	128 Dresden	137	233,283,333	204,083,333	14.31%	261,550,000	236,300,000	202,000,000	173,950,000	233,283,333	204,083,333	
	RSU 02	152 Farmingdale	417	361,050,000	313,383,333	15.21%	407,850,000	369,300,000	306,000,000	264,850,000	361,050,000	313,383,333	
	RSU 02	183 Hallowell	256	375,050,000	333,916,667	12.32%	423,100,000	377,850,000	324,200,000	299,700,000	375,050,000	333,916,667	
	RSU 02	281 Monmouth	527	661,933,333	577,816,667	14.56%	741,900,000	692,150,000	551,750,000	489,550,000	661,933,333	577,816,667	
<b>1446</b>	<b>RSU 04</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 04	243 Litchfield	416	587,250,000	495,533,333	18.51%	692,500,000	591,100,000	478,150,000	417,350,000	587,250,000	495,533,333	
	RSU 04	448 Wales	213	189,783,333	161,150,000	17.77%	221,850,000	189,250,000	158,250,000	135,950,000	189,783,333	161,150,000	
	RSU 04	458 Sabattus	577	514,133,333	439,400,000	17.01%	578,500,000	524,400,000	439,500,000	354,300,000	514,133,333	439,400,000	
<b>1449</b>	<b>RSU 05</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 05	130 Durham	651	692,816,667	599,200,000	15.62%	777,450,000	706,800,000	594,200,000	496,600,000	692,816,667	599,200,000	
	RSU 05	160 Freeport	1,129	2,510,750,000	2,320,316,667	8.21%	2,631,550,000	2,593,700,000	2,307,000,000	2,060,250,000	2,510,750,000	2,320,316,667	
	RSU 05	354 Pownal	206	399,866,667	357,266,667	11.92%	438,000,000	415,600,000	346,000,000	310,200,000	399,866,667	357,266,667	
<b>1508</b>	<b>RSU 09</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 09	093 Chesterville	216	160,216,667	138,583,333	15.61%	180,250,000	167,350,000	133,050,000	115,350,000	160,216,667	138,583,333	
	RSU 09	153 Farmington	806	745,233,333	630,983,333	18.11%	868,200,000	761,000,000	606,500,000	525,450,000	745,233,333	630,983,333	
	RSU 09	208 Industry	89	145,666,667	128,600,000	13.27%	159,950,000	150,550,000	126,500,000	108,750,000	145,666,667	128,600,000	
	RSU 09	304 New Sharon	171	144,100,000	129,600,000	11.19%	156,550,000	146,100,000	129,650,000	113,050,000	144,100,000	129,600,000	
	RSU 09	306 New Vineyard	104	120,483,333	104,266,667	15.55%	139,900,000	124,600,000	96,950,000	91,250,000	120,483,333	104,266,667	
	RSU 09	409 Starks	60	84,333,333	70,783,333	19.14%	99,650,000	83,400,000	69,950,000	59,000,000	84,333,333	70,783,333	
	RSU 09	425 Temple	48	61,083,333	56,483,333	8.14%	65,300,000	61,850,000	56,100,000	51,500,000	61,083,333	56,483,333	
	RSU 09	442 Vienna	79	110,550,000	93,500,000	18.24%	131,900,000	108,950,000	90,800,000	80,750,000	110,550,000	93,500,000	
	RSU 09	460 Weld	30	170,500,000	154,066,667	10.67%	185,700,000	178,050,000	147,750,000	136,400,000	170,500,000	154,066,667	
	RSU 09	477 Wilton	545	390,950,000	342,666,667	14.09%	433,400,000	403,500,000	335,950,000	288,550,000	390,950,000	342,666,667	
<b>1450</b>	<b>RSU 10</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 10	064 Buckfield	232	205,566,667	182,950,000	12.36%	227,000,000	208,750,000	180,950,000	159,150,000	205,566,667	182,950,000	
	RSU 10	188 Hanover	36	65,250,000	57,150,000	14.17%	74,050,000	65,850,000	55,850,000	49,750,000	65,250,000	57,150,000	
	RSU 10	193 Hartford	147	185,166,667	154,916,667	19.53%	225,300,000	177,250,000	152,950,000	134,550,000	185,166,667	154,916,667	
	RSU 10	274 Mexico	383	146,333,333	129,350,000	13.13%	167,550,000	145,750,000	125,700,000	116,600,000	146,333,333	129,350,000	
	RSU 10	372 Roxbury	24	182,433,333	174,016,667	4.84%	188,650,000	192,050,000	166,600,000	163,400,000	182,433,333	174,016,667	
	RSU 10	373 Rumford	736	684,816,667	632,683,333	8.24%	752,700,000	671,450,000	630,300,000	596,300,000	684,816,667	632,683,333	
	RSU 10	419 Sumner	104	113,033,333	96,250,000	17.44%	131,850,000	114,350,000	92,900,000	81,500,000	113,033,333	96,250,000	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	EPS Valuation Percentage Change	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION		2025	2024	2023	2022		
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average		VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY		
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27								
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
<b>1451 RSU 12</b>			-	-	-	-	-	-	-	-	-	-	
RSU 12	008	Alna	105	147,166,667	123,466,667	19.20%	173,550,000	148,300,000	119,650,000	102,450,000	147,166,667	123,466,667	
RSU 12	090	Chelsea	340	288,066,667	244,366,667	17.88%	342,850,000	281,550,000	239,800,000	211,750,000	288,066,667	244,366,667	
RSU 12	332	Palermo	179	291,166,667	247,200,000	17.79%	348,100,000	271,550,000	253,850,000	216,200,000	291,166,667	247,200,000	
RSU 12	398	Somerville	66	78,716,667	71,300,000	10.40%	85,700,000	79,450,000	71,000,000	63,450,000	78,716,667	71,300,000	
RSU 12	472	Westport Island	50	334,733,333	292,900,000	14.28%	385,550,000	337,050,000	281,600,000	260,050,000	334,733,333	292,900,000	
RSU 12	473	Whitefield	278	317,850,000	273,133,333	16.37%	361,250,000	327,200,000	265,100,000	227,100,000	317,850,000	273,133,333	
RSU 12	479	Windsor	343	439,683,333	396,850,000	10.79%	482,300,000	445,550,000	391,200,000	353,800,000	439,683,333	396,850,000	
<b>1452 RSU 13</b>			-	-	-	-	-	-	-	-	-	-	
RSU 13	110	Cushing	181	451,183,333	395,533,333	14.07%	502,300,000	468,800,000	382,450,000	335,350,000	451,183,333	395,533,333	
RSU 13	329	Owls Head	140	549,550,000	478,866,667	14.76%	627,650,000	560,850,000	460,150,000	415,600,000	549,550,000	478,866,667	
RSU 13	368	Rockland	604	1,165,633,333	1,024,033,333	13.83%	1,322,550,000	1,191,200,000	983,150,000	897,750,000	1,165,633,333	1,024,033,333	
RSU 13	404	South Thomaston	172	405,950,000	359,666,667	12.87%	448,200,000	428,500,000	341,150,000	309,350,000	405,950,000	359,666,667	
RSU 13	427	Thomaston	307	544,216,667	459,916,667	18.33%	641,650,000	535,250,000	455,750,000	388,750,000	544,216,667	459,916,667	
<b>1455 RSU 14</b>			-	-	-	-	-	-	-	-	-	-	
RSU 14	362	Raymond	571	1,854,783,333	1,587,250,000	16.86%	2,109,750,000	1,889,350,000	1,565,250,000	1,307,150,000	1,854,783,333	1,587,250,000	
RSU 14	478	Windham	2,540	3,555,466,667	3,057,050,000	16.30%	4,103,400,000	3,648,900,000	2,914,100,000	2,608,150,000	3,555,466,667	3,057,050,000	
<b>1456 RSU 16</b>			-	-	-	-	-	-	-	-	-	-	
RSU 16	269	Mechanic Falls	424	267,500,000	238,116,667	12.34%	295,700,000	269,500,000	237,300,000	207,550,000	267,500,000	238,116,667	
RSU 16	279	Minot	398	336,383,333	291,700,000	15.32%	393,050,000	344,700,000	271,400,000	259,000,000	336,383,333	291,700,000	
RSU 16	350	Poland	740	1,208,266,667	1,036,566,667	16.56%	1,357,200,000	1,227,050,000	1,040,550,000	842,100,000	1,208,266,667	1,036,566,667	
<b>1457 RSU 18</b>			-	-	-	-	-	-	-	-	-	-	
RSU 18	034	Belgrade	404	1,044,000,000	884,583,333	18.02%	1,233,350,000	1,039,450,000	859,200,000	755,100,000	1,044,000,000	884,583,333	
RSU 18	094	China	619	699,600,000	611,283,333	14.45%	767,700,000	714,850,000	616,250,000	502,750,000	699,600,000	611,283,333	
RSU 18	319	Oakland	858	907,933,333	777,100,000	16.84%	1,005,100,000	955,750,000	762,950,000	612,600,000	907,933,333	777,100,000	
RSU 18	370	Rome	129	542,150,000	447,700,000	21.10%	653,400,000	548,900,000	424,150,000	370,050,000	542,150,000	447,700,000	
RSU 18	393	Sidney	610	714,316,667	604,350,000	18.20%	832,100,000	705,100,000	605,750,000	502,200,000	714,316,667	604,350,000	
<b>1458 RSU 19</b>			-	-	-	-	-	-	-	-	-	-	
RSU 19	102	Corinna	289	162,416,667	141,583,333	14.71%	186,450,000	160,500,000	140,300,000	123,950,000	162,416,667	141,583,333	
RSU 19	126	Dixmont	122	144,750,000	125,266,667	15.55%	168,050,000	143,250,000	122,950,000	109,600,000	144,750,000	125,266,667	
RSU 19	147	Etna	147	112,250,000	97,083,333	15.62%	129,950,000	112,300,000	94,500,000	84,450,000	112,250,000	97,083,333	
RSU 19	194	Hartland	232	199,283,333	168,216,667	18.47%	238,450,000	196,450,000	162,950,000	145,250,000	199,283,333	168,216,667	
RSU 19	301	Newport	419	431,700,000	363,800,000	18.66%	510,500,000	425,500,000	359,100,000	306,800,000	431,700,000	363,800,000	
RSU 19	333	Palmyra	188	209,366,667	184,133,333	13.70%	241,750,000	206,200,000	180,150,000	166,050,000	209,366,667	184,133,333	
RSU 19	349	Plymouth	160	118,583,333	105,266,667	12.65%	131,300,000	121,700,000	102,750,000	91,350,000	118,583,333	105,266,667	
RSU 19	376	Saint Albans	219	261,200,000	226,616,667	15.26%	296,600,000	266,350,000	220,650,000	192,850,000	261,200,000	226,616,667	
<b>1459 RSU 20</b>			-	-	-	-	-	-	-	-	-	-	
RSU 20	385	Searsport	272	437,183,333	385,266,667	13.48%	491,250,000	441,750,000	378,550,000	335,500,000	437,183,333	385,266,667	
RSU 20	413	Stockton Springs	108	316,016,667	270,200,000	16.96%	372,300,000	312,300,000	263,450,000	234,850,000	316,016,667	270,200,000	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	EPS Valuation Percentage Change	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION		2025	2024	2023	2022		
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average		VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY		
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27		FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
<b>1460</b>	<b>RSU 21</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 21	016 Arundel	594	769,166,667	677,950,000	13.45%	874,500,000	772,900,000	660,100,000	600,850,000	769,166,667	677,950,000	
	RSU 21	219 Kennebunk	1,432	4,170,233,333	3,616,033,333	15.33%	4,786,950,000	4,182,800,000	3,540,950,000	3,124,350,000	4,170,233,333	3,616,033,333	
	RSU 21	220 Kennebunkport	293	3,899,466,667	3,343,766,667	16.62%	4,533,600,000	3,810,250,000	3,354,550,000	2,866,500,000	3,899,466,667	3,343,766,667	
<b>1615</b>	<b>RSU 22</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 22	157 Frankfort	170	142,950,000	122,400,000	16.79%	164,150,000	140,850,000	123,850,000	102,500,000	142,950,000	122,400,000	
	RSU 22	186 Hampden	1,124	1,058,266,667	929,900,000	13.80%	1,185,800,000	1,078,900,000	910,100,000	800,700,000	1,058,266,667	929,900,000	
	RSU 22	295 Newburgh	197	186,933,333	168,250,000	11.10%	198,850,000	190,250,000	171,700,000	142,800,000	186,933,333	168,250,000	
	RSU 22	483 Winterport	491	428,250,000	368,700,000	16.15%	505,300,000	427,850,000	351,600,000	326,650,000	428,250,000	368,700,000	
<b>1461</b>	<b>RSU 23</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 23	320 Old Orchard Bch.	575	2,843,200,000	2,469,516,667	15.13%	3,241,950,000	2,859,450,000	2,428,200,000	2,120,900,000	2,843,200,000	2,469,516,667	
<b>1462</b>	<b>RSU 24</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 24	134 Eastbrook	49	99,600,000	88,950,000	11.97%	112,750,000	97,650,000	88,400,000	80,800,000	99,600,000	88,950,000	
	RSU 24	158 Franklin	165	261,700,000	227,633,333	14.97%	302,400,000	256,300,000	226,400,000	200,200,000	261,700,000	227,633,333	
	RSU 24	172 Gouldsboro	141	595,900,000	515,033,333	15.70%	706,000,000	592,800,000	488,900,000	463,400,000	595,900,000	515,033,333	
	RSU 24	262 Mariaville	41	102,233,333	86,166,667	18.65%	121,000,000	101,450,000	84,250,000	72,800,000	102,233,333	86,166,667	
	RSU 24	399 Sorrento	31	148,000,000	136,266,667	8.61%	162,800,000	147,600,000	133,600,000	127,600,000	148,000,000	136,266,667	
	RSU 24	411 Steuben	145	257,600,000	229,216,667	12.38%	282,900,000	263,500,000	226,400,000	197,750,000	257,600,000	229,216,667	
	RSU 24	418 Sullivan	126	257,516,667	223,266,667	15.34%	299,400,000	261,850,000	211,300,000	196,650,000	257,516,667	223,266,667	
	RSU 24	450 Waltham	34	50,100,000	44,033,333	13.78%	54,300,000	53,350,000	42,650,000	36,100,000	50,100,000	44,033,333	
	RSU 24	482 Winter Harbor	32	249,800,000	220,450,000	13.31%	296,300,000	234,700,000	218,400,000	208,250,000	249,800,000	220,450,000	
<b>1464</b>	<b>RSU 25</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 25	065 Bucksport	670	629,716,667	552,866,667	13.90%	715,850,000	636,750,000	536,550,000	485,300,000	629,716,667	552,866,667	
	RSU 25	323 Orland	210	380,400,000	318,066,667	19.60%	458,500,000	379,650,000	303,050,000	271,500,000	380,400,000	318,066,667	
	RSU 25	358 Prospect	79	86,783,333	75,366,667	15.15%	99,350,000	85,250,000	75,750,000	65,100,000	86,783,333	75,366,667	
	RSU 25	441 Verona	45	79,216,667	69,050,000	14.72%	93,350,000	78,500,000	65,800,000	62,850,000	79,216,667	69,050,000	
<b>1465</b>	<b>RSU 26</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 26	324 Orono	631	650,483,333	585,600,000	11.08%	736,200,000	645,550,000	569,700,000	541,550,000	650,483,333	585,600,000	
<b>1466</b>	<b>RSU 34</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 34	009 Alton	104	59,316,667	55,650,000	6.59%	62,600,000	58,450,000	56,900,000	51,600,000	59,316,667	55,650,000	
	RSU 34	051 Bradley	189	162,583,333	145,083,333	12.06%	182,200,000	163,300,000	142,250,000	129,700,000	162,583,333	145,083,333	
	RSU 34	321 Old Town	871	729,333,333	623,966,667	16.89%	838,550,000	730,000,000	619,450,000	522,450,000	729,333,333	623,966,667	
<b>1467</b>	<b>RSU 38</b>		-	-	-	-	-	-	-	-	-	-	
	RSU 38	260 Manchester	333	499,983,333	435,900,000	14.70%	562,450,000	524,300,000	413,200,000	370,200,000	499,983,333	435,900,000	
	RSU 38	292 Mount Vernon	208	402,433,333	331,350,000	21.45%	497,900,000	391,600,000	317,800,000	284,650,000	402,433,333	331,350,000	
	RSU 38	363 Readfield	359	426,983,333	371,716,667	14.87%	490,850,000	429,700,000	360,400,000	325,050,000	426,983,333	371,716,667	
	RSU 38	457 Wayne	138	322,883,333	281,016,667	14.90%	364,750,000	329,150,000	274,750,000	239,150,000	322,883,333	281,016,667	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	EPS Valuation Percentage Change	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				Oct 24_ Oct 25	PRELIMINARY	EPS VALUATION		2025	2024	2023	2022		
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	2025 valuation or 3 Yr Average	2024 valuation or 3 Yr Average		VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY	VALUATIONS PRELIMINARY		
			FY 27 EPS	FY 26 EPS	FY 26 to FY27								
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>	
<b>1468</b>	<b>RSU 39</b>			-	-								
	RSU 39	077 Caribou	929	485,383,333	442,450,000	9.70%	531,900,000	485,800,000	438,450,000	403,100,000	485,383,333	442,450,000	
	RSU 39	412 Stockholm	20	19,950,000	18,833,333	5.93%	21,500,000	19,600,000	18,750,000	18,150,000	19,950,000	18,833,333	
<b>2231</b>	<b>RSU 48</b>			-	-								
	RSU 48	052 Bremen	88	322,950,000	274,000,000	17.86%	381,250,000	323,950,000	263,650,000	234,400,000	322,950,000	274,000,000	
	RSU 48	114 Damariscotta	282	524,833,333	457,600,000	14.69%	604,750,000	537,100,000	432,650,000	403,050,000	524,833,333	457,600,000	
	RSU 48	297 Newcastle	222	405,450,000	364,316,667	11.29%	453,750,000	404,600,000	358,000,000	330,350,000	405,450,000	364,316,667	
<b>1500</b>	<b>RSU 50</b>			-	-								
	RSU 50	108 Crystal	31	21,416,667	19,400,000	10.40%	23,950,000	20,800,000	19,500,000	17,900,000	21,416,667	19,400,000	
	RSU 50	131 Dyer Brook	25	22,200,000	20,683,333	7.33%	23,950,000	22,450,000	20,200,000	19,400,000	22,200,000	20,683,333	
	RSU 50	198 Hersey	6	11,266,667	10,666,667	5.63%	12,100,000	11,300,000	10,400,000	10,300,000	11,266,667	10,666,667	
	RSU 50	209 Island Falls	99	102,450,000	93,116,667	10.02%	112,400,000	105,550,000	89,400,000	84,400,000	102,450,000	93,116,667	
	RSU 50	273 Merrill	47	17,583,333	16,533,333	6.35%	19,050,000	17,450,000	16,250,000	15,900,000	17,583,333	16,533,333	
	RSU 50	318 Oakfield	91	56,583,333	52,750,000	7.27%	61,100,000	55,350,000	53,300,000	49,600,000	56,583,333	52,750,000	
	RSU 50	396 Smyrna	31	27,566,667	25,200,000	9.39%	30,650,000	27,200,000	24,850,000	23,550,000	27,566,667	25,200,000	
<b>1826</b>	<b>RSU 56</b>			-	-								
	RSU 56	074 Canton	105	123,700,000	116,433,333	6.24%	130,900,000	125,850,000	114,350,000	109,100,000	123,700,000	116,433,333	
	RSU 56	080 Carthage	77	92,066,667	85,816,667	7.28%	101,600,000	90,050,000	84,550,000	82,850,000	92,066,667	85,816,667	
	RSU 56	125 Dixfield	302	233,750,000	202,900,000	15.20%	274,250,000	221,050,000	205,950,000	181,700,000	233,750,000	202,900,000	
	RSU 56	343 Peru	208	195,066,667	166,550,000	17.12%	241,050,000	186,550,000	157,600,000	155,500,000	195,066,667	166,550,000	
<b>1469</b>	<b>RSU 67</b>			-	-								
	RSU 67	092 Chester	75	139,983,333	128,266,667	9.13%	147,850,000	141,150,000	130,950,000	112,700,000	139,983,333	128,266,667	
	RSU 67	238 Lincoln	640	522,866,667	425,500,000	22.88%	642,850,000	509,800,000	415,950,000	350,750,000	522,866,667	425,500,000	
	RSU 67	267 Mattawamkeag	63	63,116,667	56,950,000	10.83%	71,750,000	59,600,000	58,000,000	53,250,000	63,116,667	56,950,000	
<b>1733</b>	<b>RSU 71</b>			-	-								
	RSU 71	033 Belfast	679	1,210,150,000	1,073,883,333	12.69%	1,334,650,000	1,246,350,000	1,049,450,000	925,850,000	1,210,150,000	1,073,883,333	
	RSU 71	035 Belmont	125	107,716,667	96,483,333	11.64%	117,500,000	111,150,000	94,500,000	83,800,000	107,716,667	96,483,333	
	RSU 71	288 Morrill	152	103,050,000	92,083,333	11.91%	108,900,000	105,800,000	94,450,000	76,000,000	103,050,000	92,083,333	
	RSU 71	384 Searsmont	181	238,816,667	211,900,000	12.70%	275,250,000	223,500,000	217,700,000	194,500,000	238,816,667	211,900,000	
	RSU 71	422 Swanville	162	203,566,667	168,266,667	20.98%	248,350,000	196,700,000	165,650,000	142,450,000	203,566,667	168,266,667	
<b>1498</b>	<b>RSU 73</b>			-	-								
	RSU 73	214 Jay	593	409,516,667	354,333,333	15.57%	487,050,000	395,900,000	345,600,000	321,500,000	409,516,667	354,333,333	
	RSU 73	245 Livermore	231	300,816,667	262,450,000	14.62%	342,200,000	303,650,000	256,600,000	227,100,000	300,816,667	262,450,000	
	RSU 73	246 Livermore Falls	485	252,316,667	224,583,333	12.35%	274,400,000	258,300,000	224,250,000	191,200,000	252,316,667	224,583,333	
<b>1480</b>	<b>RSU 78</b>			-	-								
	RSU 78	113 Dallas Pt.	30	194,483,333	164,733,333	18.06%	231,550,000	195,850,000	156,050,000	142,300,000	194,483,333	164,733,333	
	RSU 78	360 Rangeley	121	835,616,667	699,083,333	19.53%	973,200,000	868,900,000	664,750,000	563,600,000	835,616,667	699,083,333	
	RSU 78	361 Rangeley Plt.	5	294,800,000	250,516,667	17.68%	352,300,000	296,050,000	236,050,000	219,450,000	294,800,000	250,516,667	
	RSU 78	380 Sandy River Plt.	12	190,983,333	154,633,333	23.51%	242,050,000	182,250,000	148,650,000	133,000,000	190,983,333	154,633,333	

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID SAU	Town Code Town		Average Pupils	For FY 27	FY 27	FY 26	3 Valuation Years used for FY2027 3-Yr Avg				FY 27 2023, 2024 2025 3 Yr. Average of Valuations	FY 26 2022, 2023 2024 3 Yr. Average of Valuations
				PRELIMINARY	PRELIMINARY	PRELIMINARY	3 Valuation Years used for FY2026 3-Yr Avg					
				(SAD, RSU, and CSD counts exclude Superintendent Transfers)	EPS Valuation 2025 valuation or 3 Yr Average	EPS VALUATION 2024 valuation or 3 Yr Average	EPS Valuation Percentage Change	2025 VALUATIONS PRELIMINARY	2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY		
			Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24			
<b>State Totals</b>			<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>1997 RSU 89</b>												
RSU 89	290	Mount Chase	19	50,200,000	44,466,667	12.89%	58,600,000	49,250,000	42,750,000	41,400,000	50,200,000	44,466,667
RSU 89	338	Patten	93	62,250,000	51,783,333	20.21%	77,800,000	59,300,000	49,650,000	46,400,000	62,250,000	51,783,333
RSU 89	391	Sherman	70	60,800,000	55,050,000	10.45%	68,200,000	59,500,000	54,700,000	50,950,000	60,800,000	55,050,000
RSU 89	407	Stacyville	35	23,550,000	22,366,667	5.29%	24,650,000	23,450,000	22,550,000	21,100,000	23,550,000	22,366,667
<b>616 MSAD 10</b>												
MSAD 10	007	Allagash	24	35,266,667	33,650,000	4.80%	37,400,000	35,550,000	32,850,000	32,550,000	35,266,667	33,650,000
<b>696 MSAD 27</b>												
MSAD 27	156	Fort Kent	480	319,266,667	295,200,000	8.15%	346,700,000	323,000,000	288,100,000	274,500,000	319,266,667	295,200,000
MSAD 27	296	New Canada	34	32,316,667	30,316,667	6.60%	34,650,000	32,150,000	30,150,000	28,650,000	32,316,667	30,316,667
MSAD 27	377	Saint Francis	56	33,433,333	31,366,667	6.59%	35,900,000	33,650,000	30,750,000	29,700,000	33,433,333	31,366,667
MSAD 27	379	Saint John Plt	29	24,083,333	22,933,333	5.01%	25,550,000	24,000,000	22,700,000	22,100,000	24,083,333	22,933,333
MSAD 27	449	Wallagrass	89	58,616,667	49,983,333	17.27%	69,850,000	55,900,000	50,100,000	43,950,000	58,616,667	49,983,333
<b>798 MSAD 46</b>												
MSAD 46	124	Dexter	489	302,150,000	273,250,000	10.58%	333,000,000	302,000,000	271,450,000	246,300,000	302,150,000	273,250,000
MSAD 46	149	Exeter	73	101,633,333	87,200,000	16.55%	118,900,000	100,750,000	85,250,000	75,600,000	101,633,333	87,200,000
MSAD 46	166	Garland	118	96,750,000	85,233,333	13.51%	105,050,000	94,250,000	90,950,000	70,500,000	96,750,000	85,233,333
MSAD 46	366	Ripley	59	58,316,667	50,733,333	14.95%	66,700,000	57,400,000	50,850,000	43,950,000	58,316,667	50,733,333
<b>994 MSAD 76</b>												
MSAD 76	421	Swans Island	38	186,783,333	170,516,667	9.54%	212,700,000	178,800,000	168,850,000	163,900,000	186,783,333	170,516,667
<b>1031 Boothbay-Boothbay Hbr CSD</b>												
1031 Boothbay-Boothbay Hbr CSD 045		Boothbay	242	1,484,783,333	1,248,666,667	18.91%	1,752,550,000	1,502,050,000	1,199,750,000	1,044,200,000	1,484,783,333	1,248,666,667
1031 Boothbay-Boothbay Hbr CSD 046		Boothbay Harbor	125	1,174,366,667	994,550,000	18.08%	1,363,250,000	1,168,500,000	991,350,000	823,800,000	1,174,366,667	994,550,000
<b>1036 Mt Desert CSD</b>												
1036 Mt Desert CSD	028	Bar Harbor	152	767,861,347	675,162,260	13.73%	911,358,440	743,097,600	649,128,000	633,261,180	767,861,347	675,162,260
1036 Mt Desert CSD	291	Mount Desert	70	909,530,573	835,194,595	8.90%	1,029,300,595	879,671,100	819,620,025	806,292,660	909,530,573	835,194,595
1036 Mt Desert CSD	405	Southwest Harbo	53	306,986,522	275,251,382	11.53%	331,360,920	319,350,300	270,248,345	236,155,500	306,986,522	275,251,382
1036 Mt Desert CSD	430	Tremont	42	175,375,580	170,152,427	3.07%	196,297,550	170,802,520	159,026,670	180,628,090	175,375,580	170,152,427
<b>1038 Airline CSD</b>												
1038 Airline CSD	010	Amherst	33	34,550,000	31,316,667	10.32%	38,150,000	35,050,000	30,450,000	28,450,000	34,550,000	31,316,667
1038 Airline CSD	022	Aurora	10	28,316,667	25,600,000	10.61%	31,350,000	28,600,000	25,000,000	23,200,000	28,316,667	25,600,000
1038 Airline CSD	317	Great Pond	3	29,166,667	28,583,333	2.04%	30,100,000	28,950,000	28,450,000	28,350,000	29,166,667	28,583,333
1038 Airline CSD	326	Osborn	2	84,600,000	66,366,667	27.47%	84,600,000	85,450,000	95,300,000	18,350,000	88,450,000	66,366,667
<b>1047 East Range CSD</b>												
1047 East Range CSD	428	Topsfield	9	24,733,333	23,316,667	6.08%	26,050,000	24,900,000	23,250,000	21,800,000	24,733,333	23,316,667
<b>1049 Deer Isle-Stonington CSD</b>												
1049 Deer Isle-Stonington CSD	119	Deer Isle	225	799,233,333	673,283,333	18.71%	963,950,000	786,150,000	647,600,000	586,100,000	799,233,333	673,283,333
1049 Deer Isle-Stonington CSD	415	Stonington	96	419,466,667	358,866,667	16.89%	484,800,000	419,000,000	354,600,000	303,000,000	419,466,667	358,866,667

**FOR FY 27 State Valuations by Town with 2 Year Comparison**

As of January 23, 2026

SAU ID	SAU	Town		For FY 27	FY 27	FY 26	3 Valuation Years used for FY2026 3-Yr Avg				FY 27	FY 26	
		Code	Town	Oct 24_ Oct 25 (SAD, RSU, and CSD counts exclude Superintendent Transfers)	PRELIMINARY EPS Valuation 2025 valuation or 3 Yr Average	EPS VALUATION 2024 valuation or 3 Yr Average	EPS Valuation Percentage Change	2025 VALUATIONS PRELIMINARY	2024 VALUATIONS PRELIMINARY	2023 VALUATIONS PRELIMINARY	2022 VALUATIONS PRELIMINARY	2023, 2024 2025 3 Yr. Average of Valuations	2022, 2023 2024 3 Yr. Average of Valuations
				Average Pupils	Valuation for FY 27 EPS	Valuation for FY 26 EPS	FY 26 to FY27	FOR FY 27	FOR FY 26	FOR FY 25	FOR FY 24		
<b>State Totals</b>				<b>162,685</b>	<b>268,074,250,000</b>	<b>233,650,050,000</b>	<b>14.73%</b>	<b>305,314,000,000</b>	<b>269,799,200,000</b>	<b>229,145,650,000</b>	<b>202,020,800,000</b>	<b>268,086,283,333</b>	<b>233,655,216,667</b>
<b>1058 Moosabec CSD</b>				-	-	-	-	-	-	-	-	-	-
1058	Moosabec CSD	031	Beals	16	33,590,975	30,736,842	9.29%	34,688,500	32,353,750	33,730,675	26,126,100	33,590,975	30,736,842
1058	Moosabec CSD	217	Jonesport	36	58,885,137	51,852,047	13.56%	70,224,910	55,627,160	50,803,340	49,125,640	58,885,137	51,852,047
<b>1060 Wells-Ogunquit CSD</b>				-	-	-	-	-	-	-	-	-	-
1060	Wells-Ogunquit CSD	462	Wells	1,363	5,526,833,333	4,664,316,667	18.49%	6,641,400,000	5,496,900,000	4,442,200,000	4,053,850,000	5,526,833,333	4,664,316,667
1060	Wells-Ogunquit CSD	498	Ogunquit	50	2,229,783,333	1,995,750,000	11.73%	2,499,800,000	2,164,300,000	2,025,250,000	1,797,700,000	2,229,783,333	1,995,750,000
<b>1065 Five Town CSD</b>				-	-	-	-	-	-	-	-	-	-
1065	Five Town CSD	014	Appleton	69	67,255,107	58,088,537	15.78%	76,594,800	67,359,300	57,811,220	49,095,090	67,255,107	58,088,537
1065	Five Town CSD	072	Camden	213	722,025,965	595,378,905	21.27%	873,712,500	720,157,095	572,208,300	493,771,320	722,025,965	595,378,905
1065	Five Town CSD	204	Hope	72	114,224,285	94,601,757	20.74%	131,605,425	118,554,810	92,512,620	72,737,840	114,224,285	94,601,757
1065	Five Town CSD	240	Lincolnville	111	241,078,072	201,805,137	19.46%	292,384,665	231,868,270	198,981,280	174,565,860	241,078,072	201,805,137
1065	Five Town CSD	369	Rockport	190	530,007,887	460,138,157	15.18%	604,841,190	524,018,880	461,163,590	395,232,000	530,007,887	460,138,157