

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SCENARIO PART 2			VARIABLE MILL RATES AT 90/10							VARIABLE MILL RATES AT 75/25				
2	Fiscal Year 2026-27			FY 27 RFL	Simulation 1 & 2		Statewide Mill Rate Target:		5.755		FY 27 RFL			Simulation 1 & 2	
3	PRELIMINARY ESTIMATES for EPS			Mill Rate 5.645	Variable Mill Rate 90/10						Mill Rate 5.645			Variable Mill Rate 75/25	
4				2026-27	2026-27						2026-27			2026-27	
5				EPS	EPS						EPS			EPS	
6				STATE	STATE						STATE			STATE	
7				Share	Share		STATE		Share		Share			Share	
8	ORG_ID	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Sim 1	90/10	Mill Rate	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total		
9			Yes				Min. Cont	New	Difference		Yes				
10							Adjustments	Mill Rates							
11							After	After							
12							Min. Cont	Sim 2							
13							Adjustments	After							
14							Adjustments	After							
15							Adjustments	After							
16							Adjustments	After							
17							Adjustments	After							
18							Adjustments	After							
19			Yes				Adjustments	After			Yes				
20							Adjustments	After							
21							Adjustments	After							
22			Yes				Adjustments	After			Yes				
23			Yes				Adjustments	After			Yes				
24							Adjustments	After							
25			Yes				Adjustments	After			Yes				
26			Yes				Adjustments	After			Yes				
27			Yes				Adjustments	After			Yes				
28							Adjustments	After							
29							Adjustments	After							
30							Adjustments	After							
31			Yes				Adjustments	After			Yes				
32			Yes				Adjustments	After			Yes				
33			Yes				Adjustments	After			Yes				
34							Adjustments	After							
35							Adjustments	After							
36			Yes				Adjustments	After			Yes				
37							Adjustments	After							
38			Yes				Adjustments	After			Yes				
39			Yes				Adjustments	After			Yes				
40			Yes				Adjustments	After			Yes				
41							Adjustments	After							
42			Yes				Adjustments	After			Yes				
43							Adjustments	After							
44							Adjustments	After							
45			Yes				Adjustments	After			Yes				
46							Adjustments	After							
47							Adjustments	After							
48			Yes				Adjustments	After			Yes				
49			Yes				Adjustments	After			Yes				
50			Yes				Adjustments	After			Yes				
51							Adjustments	After							
52							Adjustments	After							
53			Yes				Adjustments	After			Yes				
54							Adjustments	After							
55			Yes				Adjustments	After			Yes				
56							Adjustments	After			Yes				
57							Adjustments	After							
58							Adjustments	After							
59							Adjustments	After							
60							Adjustments	After							
002	Acton		Yes	\$566,816.25	\$566,816.25	\$0.00	4.053	4.053	0.000	Acton	Yes	\$566,816.25	\$566,816.25		
1038	Airline CSD			\$348,004.64	\$380,086.06	\$32,081.42	2.491	2.451	(0.040)	Airline CSD		\$348,004.64	\$389,704.66		
004	Alexander			\$390,835.00	\$394,668.66	\$3,833.66	5.760	5.762	0.002	Alexander		\$390,835.00	\$393,363.06		
1734	Andover			\$140,324.47	\$168,740.90	\$28,416.43	5.760	5.588	(0.172)	Andover		\$140,324.47	\$198,839.00		
009	Appleton			\$1,784,586.26	\$1,801,879.53	\$17,293.27	5.760	5.688	(0.072)	Appleton		\$1,784,586.26	\$1,814,351.62		
1629	Athens			\$1,189,623.22	\$1,182,097.22	(\$7,526.00)	5.760	5.537	(0.223)	Athens		\$1,189,623.22	\$1,222,014.49		
014	Auburn			\$34,416,335.05	\$35,269,414.47	\$853,079.42	5.760	5.556	(0.204)	Auburn		\$34,416,335.05	\$36,131,834.07		
028	Augusta			\$16,541,353.19	\$17,472,523.73	\$931,170.54	5.760	5.571	(0.189)	Augusta		\$16,541,353.19	\$18,171,897.94		
038	Baileyville			\$872,216.32	\$921,278.50	\$49,062.18	5.760	5.630	(0.130)	Baileyville		\$872,216.32	\$989,944.06		
042	Bangor			\$30,884,647.07	\$31,029,122.22	\$144,475.15	5.760	5.663	(0.097)	Bangor		\$30,884,647.07	\$31,489,753.82		
053	Bar Harbor	Yes		\$900,709.97	\$900,709.97	\$0.00	2.799	2.799	0.000	Bar Harbor	Yes	\$900,709.97	\$900,709.97		
547	Baring Pt.			\$273,488.50	\$283,620.52	\$10,132.02	5.760	5.502	(0.258)	Baring Pt.		\$273,488.50	\$290,028.39		
062	Beals			\$99,198.49	\$149,865.60	\$50,667.11	5.760	5.504	(0.256)	Beals		\$99,198.49	\$179,988.56		
550	Beaver Cove	Yes		\$812.40	\$837.30	\$24.90	0.264	0.264	0.000	Beaver Cove	Yes	\$812.40	\$837.30		
064	Beddington	Yes		\$2,247.60	\$2,434.78	\$187.18	1.061	1.061	0.000	Beddington	Yes	\$2,247.60	\$2,434.78		
065	Biddeford			\$16,306,127.35	\$17,569,892.77	\$1,263,765.42	5.760	5.565	(0.195)	Biddeford		\$16,306,127.35	\$18,750,469.72		
072	Blue Hill	Yes		\$526,581.65	\$526,581.65	(\$0.00)	5.013	5.013	0.000	Blue Hill	Yes	\$526,581.65	\$526,581.65		
1031	Boothbay-Boothbay Hbr CSD	Yes		\$962,471.88	\$962,471.88	\$0.00	2.268	2.268	0.000	Boothbay-Boothbay Hbr CS	Yes	\$962,471.88	\$962,471.88		
074	Bowerbank	Yes		\$45,909.73	\$45,909.73	\$0.00	1.851	1.851	0.000	Bowerbank	Yes	\$45,909.73	\$45,909.73		
078	Brewer			\$12,617,773.45	\$12,566,960.95	(\$50,812.50)	5.760	5.764	0.004	Brewer		\$12,617,773.45	\$12,547,510.02		
086	Bridgewater			\$339,448.68	\$368,102.22	\$28,653.54	5.760	5.582	(0.178)	Bridgewater		\$339,448.68	\$379,470.97		
1633	Brighton Pt.			\$17,772.06	\$23,757.20	\$5,985.14	5.760	5.180	(0.580)	Brighton Pt.		\$17,772.06	\$36,958.20		
088	Bristol	Yes		\$587,148.39	\$587,148.39	\$0.00	2.665	2.665	0.000	Bristol	Yes	\$587,148.39	\$587,148.39		
090	Brooklin	Yes		\$181,043.86	\$186,393.42	\$5,349.56	2.312	2.312	0.000	Brooklin	Yes	\$181,043.86	\$186,393.42		
092	Brooksville	Yes		\$222,465.62	\$227,975.35	\$5,509.73	2.306	2.306	0.000	Brooksville	Yes	\$222,465.62	\$227,975.35		
094	Brunswick			\$17,836,245.51	\$19,560,087.00	\$1,723,841.49	5.760	5.822	0.062	Brunswick		\$17,836,245.51	\$19,175,737.65		
1824	Burlington			\$409,831.18	\$470,147.75	\$60,316.57	5.760	5.546	(0.214)	Burlington		\$409,831.18	\$488,667.80		
1825	Byron	Yes		\$1,341.50	\$1,341.50	(\$0.00)	0.713	0.713	0.000	Byron	Yes	\$1,341.50	\$1,341.50		
108	Calais			\$3,918,924.80	\$4,017,560.80	\$98,636.00	5.760	5.597	(0.163)	Calais		\$3,918,924.80	\$4,071,980.27		
113	Cape Elizabeth	Yes		\$2,345,542.70	\$2,345,542.70	\$0.00	5.741	5.741	0.000	Cape Elizabeth	Yes	\$2,345,542.70	\$2,345,542.70		
1402	Caratunk	Yes		\$2,197.13	\$2,160.25	(\$36.88)	1.597	1.597	0.000	Caratunk	Yes	\$2,197.13	\$2,160.25		
549	Carrabassett Valley	Yes		\$38,699.80	\$38,699.80	\$0.00	0.672	0.672	0.000	Carrabassett Valley	Yes	\$38,699.80	\$38,699.80		
124	Carroll Pt.			\$17,429.25	\$40,961.58	\$23,532.33	5.760	5.180	(0.580)	Carroll Pt.		\$17,429.25	\$65,600.58		
125	Castine	Yes		\$99,797.73	\$99,797.73	\$0.00	2.621	2.621	0.000	Castine	Yes	\$99,797.73	\$99,797.73		
127	Caswell			\$537,517.64	\$574,038.20	\$36,520.56	5.760	5.302	(0.458)	Caswell		\$537,517.64	\$588,999.90		
130	Charlotte			\$264,145.32	\$279,345.65	\$15,200.33	5.760	5.575	(0.185)	Charlotte		\$264,145.32	\$291,187.08		
1433	Chebeague Island	Yes		\$87,648.34	\$87,648.34	\$0.00	1.352	1.352	0.000	Chebeague Island	Yes	\$87,648.34	\$87,648.34		
1628	Cherryfield			\$975,020.65											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SCENARIO PART 2			VARIABLE MILL RATES AT 90/10							VARIABLE MILL RATES AT 75/25				
2	Fiscal Year 2026-27			FY 27 RFL	Simulation 1 & 2		Statewide Mill Rate Target:			5.755	FY 27 RFL			Simulation 1 & 2	
3	PRELIMINARY ESTIMATES for EPS			Mill Rate 5.645	Variable Mill Rate 90/10						Mill Rate 5.645			Variable Mill Rate 75/25	
4				2026-27	2026-27						2026-27			2026-27	
5				EPS	EPS						EPS			EPS	
6				STATE	STATE						STATE			STATE	
7				Share	Share						Share			Share	
8	ORG_ID	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Sim 1	90/10	Mill Rate		SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	
61	1047	East Range CSD		\$38,500.67	\$30,986.97	(\$7,513.70)	5.760	6.034	0.274		East Range CSD		\$38,500.67	\$20,549.50	
62	160	Easton		\$677,729.40	\$739,828.30	\$62,098.90	5.760	5.790	0.030		Easton		\$677,729.40	\$721,471.30	
63	163	Eastport		\$543,335.89	\$684,622.96	\$141,287.07	5.760	5.434	(0.326)		Eastport		\$543,335.89	\$781,342.66	
64	166	Edgecomb		\$502,217.57	\$477,287.11	(\$24,930.46)	5.760	5.836	0.076		Edgecomb		\$502,217.57	\$435,463.51	
65	1663	Ellsworth		\$8,486,035.91	\$9,339,025.28	\$852,989.37	5.760	5.650	(0.110)		Ellsworth		\$8,486,035.91	\$9,568,642.58	
66	1627	Eustis	Yes	\$171,487.39	\$173,283.02	\$1,795.63	4.079	4.079	0.000		Eustis	Yes	\$171,487.39	\$173,283.02	
67	174	Falmouth		\$9,941,770.32	\$8,887,392.95	(\$1,054,377.37)	5.760	6.190	0.430		Falmouth		\$9,941,770.32	\$6,277,562.55	
68	180	Fayette		\$383,283.38	\$407,282.08	\$23,998.70	5.760	5.723	(0.037)		Fayette		\$383,283.38	\$418,703.60	
69	1065	Five Town CSD		\$1,604,107.52	\$1,529,410.02	(\$74,697.50)	5.311	5.342	0.031		Five Town CSD		\$1,604,107.52	\$1,445,743.63	
70	275	Frenchboro		\$0.00	\$0.00	\$0.00	0.344	0.344	0.000		Frenchboro		\$0.00	\$0.00	
71	188	Georgetown	Yes	\$138,732.38	\$138,732.38	\$0.00	1.881	1.881	0.000		Georgetown	Yes	\$138,732.38	\$138,732.38	
72	190	Gilead		\$217,674.33	\$231,453.39	\$13,779.06	5.760	5.479	(0.281)		Gilead		\$217,674.33	\$249,261.05	
73	191	Glenburn		\$4,951,718.38	\$4,866,320.07	(\$85,398.31)	5.760	5.932	0.172		Glenburn		\$4,951,718.38	\$4,738,435.17	
74	193	Glenwood Plt.		\$0.00	\$0.00	\$0.00	0.000	0.000	0.000		Glenwood Plt.		\$0.00	\$0.00	
75	194	Gorham		\$26,219,723.75	\$26,813,907.96	\$594,184.21	5.760	6.032	0.272		Gorham		\$26,219,723.75	\$25,615,250.80	
76	205	Grand Isle		\$241,274.00	\$243,848.00	\$2,574.00	5.760	5.619	(0.141)		Grand Isle		\$241,274.00	\$250,058.90	
77	207	Grand Lake Stream Plt.	Yes	\$9,922.41	\$9,922.41	\$0.00	1.142	1.142	0.000		Grand Lake Stream Plt.	Yes	\$9,922.41	\$9,922.41	
78	208	Greenbush		\$2,671,740.25	\$2,783,514.51	\$111,774.26	5.760	5.478	(0.282)		Greenbush		\$2,671,740.25	\$2,825,758.24	
79	210	Greenville	Yes	\$208,629.81	\$208,629.81	\$0.00	3.692	3.692	0.000		Greenville	Yes	\$208,629.81	\$208,629.81	
80	1664	Hancock		\$1,397,463.96	\$1,658,494.67	\$261,030.71	5.760	5.602	(0.158)		Hancock		\$1,397,463.96	\$1,781,600.64	
81	217	Harmony		\$623,678.41	\$682,385.61	\$58,707.20	5.760	5.337	(0.423)		Harmony		\$623,678.41	\$733,885.61	
82	219	Hermon		\$9,487,597.65	\$9,238,196.85	(\$249,400.80)	5.760	6.012	0.252		Hermon		\$9,487,597.65	\$8,910,871.20	
83	224	Highland Plt.	Yes	\$837.20	\$857.80	\$20.60	1.590	1.590	0.000		Highland Plt.	Yes	\$837.20	\$857.80	
84	225	Hope		\$1,089,785.47	\$1,051,528.88	(\$38,256.59)	5.760	5.929	0.169		Hope		\$1,089,785.47	\$994,019.11	
85	1009	Indian Island		\$1,686,694.25	\$1,696,842.13	\$10,147.88	5.760	5.586	(0.174)		Indian Island		\$1,686,694.25	\$1,700,330.66	
86	1011	Indian Township		\$3,164,291.29	\$3,192,621.45	\$28,330.16	5.760	5.366	(0.394)		Indian Township		\$3,164,291.29	\$3,195,198.00	
87	227	Isle Au Haut	Yes	\$14,363.32	\$14,740.12	\$376.80	0.971	0.971	0.000		Isle Au Haut	Yes	\$14,363.32	\$14,740.12	
88	229	Islesboro	Yes	\$79,824.85	\$79,824.85	\$0.00	1.365	1.365	0.000		Islesboro	Yes	\$79,824.85	\$79,824.85	
89	235	Jefferson		\$1,792,741.14	\$1,881,000.15	\$88,259.01	5.760	5.792	0.032		Jefferson		\$1,792,741.14	\$1,843,939.65	
90	237	Jonesboro		\$494,209.49	\$552,040.92	\$57,831.43	5.760	5.578	(0.182)		Jonesboro		\$494,209.49	\$572,143.64	
91	239	Jonesport		\$224,099.24	\$337,021.46	\$112,922.22	5.760	5.486	(0.274)		Jonesport		\$224,099.24	\$403,194.07	
92	241	Kingsbury Plt.	Yes	\$213.90	\$220.03	\$6.13	0.046	0.046	0.000		Kingsbury Plt.	Yes	\$213.90	\$220.03	
93	242	Kittery	Yes	\$2,238,008.66	\$2,238,008.66	\$0.00	5.004	5.004	0.000		Kittery	Yes	\$2,238,008.66	\$2,238,008.66	
94	1351	Lake View Plt.	Yes	\$7,313.05	\$7,313.05	\$0.00	0.511	0.511	0.000		Lake View Plt.	Yes	\$7,313.05	\$7,313.05	
95	247	Lakeville	Yes	\$9,992.52	\$9,992.52	\$0.00	0.506	0.506	0.000		Lakeville	Yes	\$9,992.52	\$9,992.52	
96	1665	Lamoine		\$545,776.93	\$599,216.05	\$53,439.12	5.760	5.884	0.124		Lamoine		\$545,776.93	\$512,842.72	
97	250	Lewiston		\$78,204,109.58	\$79,931,764.66	\$1,727,655.08	5.760	5.451	(0.309)		Lewiston		\$78,204,109.58	\$81,556,958.19	
98	2040	Limestone		\$2,144,122.57	\$2,275,194.10	\$131,071.53	5.760	5.404	(0.356)		Limestone		\$2,144,122.57	\$2,329,447.30	
99	263	Lincoln Plt.		\$0.00	\$0.00	\$0.00	0.000	0.000	0.000		Lincoln Plt.		\$0.00	\$0.00	
100	264	Lincolnville		\$644,509.96	\$579,500.75	(\$65,009.21)	5.760	5.878	0.118		Lincolnville		\$644,509.96	\$487,748.75	
101	266	Lisbon		\$11,335,414.42	\$11,463,016.22	\$127,601.80	5.760	5.708	(0.052)		Lisbon		\$11,335,414.42	\$11,526,561.02	
102	387	Long Island	Yes	\$25,733.04	\$25,733.04	(\$0.00)	0.929	0.929	0.000		Long Island	Yes	\$25,733.04	\$25,733.04	
103	1401	Lowell		\$125,763.12	\$155,358.91	\$29,595.79	5.760	5.765	0.005		Lowell		\$125,763.12	\$153,851.91	
104	277	Machias		\$2,544,883.38	\$2,839,170.56	\$294,287.18	5.760	5.502	(0.258)		Machias		\$2,544,883.38	\$2,912,848.56	
105	1412	Machiasport		\$260,589.09	\$183,427.00	(\$77,162.09)	4.856	5.307	0.451		Machiasport		\$260,589.09	\$311,179.73	
106	281	Macwahoc Plt.	Yes	\$12,629.55	\$12,629.55	\$0.00	5.019	5.019	0.000		Macwahoc Plt.	Yes	\$12,629.55	\$24,163.84	
107	282	Madawaska		\$3,143,156.81	\$3,181,150.36	\$37,993.55	5.760	5.600	(0.160)		Madawaska		\$3,143,156.81	\$3,273,402.96	
108	290	Marshfield		\$620,453.28	\$684,042.60	\$63,589.32	5.760	5.653	(0.107)		Marshfield		\$620,453.28	\$691,316.28	
109	293	Meddybemps	Yes	\$9,352.92	\$9,352.92	\$0.00	1.730	1.730	0.000		Meddybemps	Yes	\$9,352.92	\$9,352.92	
110	548	Medford		\$400,988.16	\$432,906.32	\$31,918.16	5.760	5.311	(0.449)		Medford		\$400,988.16	\$454,917.82	
111	294	Medway		\$1,202,206.95	\$1,311,684.51	\$109,477.56	5.760	5.596	(0.164)		Medway		\$1,202,206.95	\$1,332,397.41	
112	296	Milford		\$3,614,468.04	\$3,625,573.91	\$11,105.87	5.760	5.704	(0.056)		Milford		\$3,614,468.04	\$3,643,958.18	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SCENARIO PART 2			VARIABLE MILL RATES AT 90/10							VARIABLE MILL RATES AT 75/25				
2	Fiscal Year 2026-27			FY 27 RFL	Simulation 1 & 2		Statewide Mill Rate Target:			5.755	FY 27 RFL			Simulation 1 & 2	
3	PRELIMINARY ESTIMATES for EPS			Mill Rate 5.645	Variable Mill Rate 90/10						Mill Rate 5.645			Variable Mill Rate 75/25	
4				2026-27	2026-27						2026-27			2026-27	
5				EPS	EPS						EPS			EPS	
6				STATE	STATE						STATE			STATE	
7				Share	Share						Share			Share	
8	ORG_ID	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Sim 1 Mill Rates After Min. Cont Adjustments	90/10 New Mill Rates Sim 2 After Min Cont Adj.	Mill Rate Difference		SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	
113	298	Millinocket		\$4,452,774.88	\$4,857,859.60	\$405,084.72	5.760	5.485	(0.275)		Millinocket		\$4,452,774.88	\$4,959,980.93	
114	304	Monhegan Plt	Yes	\$9,675.75	\$9,895.41	\$219.66	0.714	0.714	0.000		Monhegan Plt	Yes	\$9,675.75	\$9,895.41	
115	1058	Moosabec CSD		\$426,449.84	\$491,245.22	\$64,795.38	5.760	5.491	(0.269)		Moosabec CSD		\$426,449.84	\$527,495.86	
116	1995	Moro Plt	Yes	\$1,728.78	\$1,865.38	\$136.60	3.660	3.660	0.000		Moro Plt	Yes	\$1,728.78	\$1,865.38	
117	311	Mount Desert	Yes	\$363,626.46	\$363,626.46	\$0.00	1.126	1.126	0.000		Mount Desert	Yes	\$363,626.46	\$363,626.46	
118	616	MSAD 10		\$161,009.04	\$171,603.10	\$10,594.06	5.760	5.386	(0.374)		MSAD 10		\$161,009.04	\$191,035.04	
119	696	MSAD 27		\$7,261,674.74	\$7,257,167.26	(\$4,507.48)	5.760	5.742	(0.018)		MSAD 27		\$7,261,674.74	\$7,264,183.01	
120	798	MSAD 46		\$7,577,655.01	\$8,042,753.81	\$465,098.80	5.760	5.497	(0.263)		MSAD 46		\$7,577,655.01	\$8,256,234.51	
121	994	MSAD 76	Yes	\$102,820.70	\$106,022.29	\$3,201.59	3.361	3.361	0.000		MSAD 76	Yes	\$102,820.70	\$106,022.29	
122	1036	Mt Desert CSD	Yes	\$660,081.60	\$660,081.60	\$0.00	2.390	2.390	0.000		Mt Desert CSD	Yes	\$660,081.60	\$660,081.60	
123	315	Nashville Plt.	Yes	\$7,537.69	\$7,537.69	\$0.00	1.494	1.494	0.000		Nashville Plt.	Yes	\$7,537.69	\$7,537.69	
124	317	New Sweden		\$644,544.98	\$685,872.03	\$41,327.05	5.760	5.552	(0.208)		New Sweden		\$644,544.98	\$700,697.53	
125	319	Nobleboro	Yes	\$353,456.44	\$345,544.12	(\$7,912.32)	5.760	5.791	0.031		Nobleboro	Yes	\$353,456.44	\$345,544.12	
126	321	Northfield	Yes	\$7,270.73	\$7,781.03	\$510.30	3.101	3.101	0.000		Northfield	Yes	\$7,270.73	\$7,781.03	
127	1735	Northport	Yes	\$337,299.11	\$337,299.11	\$0.00	3.728	3.728	0.000		Northport	Yes	\$337,299.11	\$337,299.11	
128	335	Orient	Yes	\$24,474.08	\$24,474.08	\$0.00	4.191	4.191	0.000		Orient	Yes	\$24,474.08	\$24,474.08	
129	342	Orrington		\$3,655,487.66	\$3,551,609.59	(\$103,878.07)	5.760	5.932	0.172		Orrington		\$3,655,487.66	\$3,411,547.76	
130	345	Otis	Yes	\$157,535.83	\$163,134.44	\$5,598.61	3.623	3.623	0.000		Otis	Yes	\$157,535.83	\$163,134.44	
131	349	Pembroke		\$624,475.35	\$712,981.17	\$88,505.82	5.760	5.395	(0.365)		Pembroke		\$624,475.35	\$765,884.37	
132	351	Penobscot	Yes	\$111,993.14	\$111,993.14	\$0.00	5.504	5.504	0.000		Penobscot	Yes	\$111,993.14	\$111,993.14	
133	353	Perry		\$217,737.88	\$293,805.52	\$76,067.64	5.760	5.529	(0.231)		Perry		\$217,737.88	\$338,488.94	
134	1013	Pleasant Point		\$3,700,962.95	\$3,732,817.53	\$31,854.58	5.760	5.409	(0.351)		Pleasant Point		\$3,700,962.95	\$3,734,188.19	
135	359	Pleasant Rdge Pl	Yes	\$7,884.06	\$7,884.06	\$0.00	0.563	0.563	0.000		Pleasant Rdge Pl	Yes	\$7,884.06	\$7,884.06	
136	1509	Portage Lake	Yes	\$37,214.10	\$37,214.10	\$0.00	3.973	3.973	0.000		Portage Lake	Yes	\$37,214.10	\$37,214.10	
137	364	Portland		\$12,755,552.69	\$16,359,875.34	\$3,604,322.65	5.760	5.670	(0.090)		Portland		\$12,755,552.69	\$18,370,330.68	
138	389	Princeton		\$1,397,998.32	\$1,440,500.18	\$42,501.86	5.760	5.457	(0.303)		Princeton		\$1,397,998.32	\$1,473,679.64	
139	399	Reed Plt.	Yes	\$12,564.01	\$12,564.01	\$0.00	4.383	4.383	0.000		Reed Plt.	Yes	\$12,564.01	\$12,564.01	
140	2195	Richmond		\$3,381,460.84	\$3,499,187.28	\$117,726.44	5.760	5.861	0.101		Richmond		\$3,381,460.84	\$3,432,043.28	
141	405	Robbinston		\$580,957.32	\$620,287.38	\$39,330.06	5.760	5.702	(0.058)		Robbinston		\$580,957.32	\$625,102.32	
142	408	Roque Bluffs	Yes	\$10,179.14	\$10,179.14	(\$0.00)	1.720	1.720	0.000		Roque Bluffs	Yes	\$10,179.14	\$10,179.14	
143	1438	RSU 01 - LKRSU	Yes	\$11,288,315.31	\$11,561,614.48	\$273,299.17	4.805	4.848	0.043		RSU 01 - LKRSU	Yes	\$11,288,315.31	\$11,326,601.58	
144	1445	RSU 02		\$11,587,436.89	\$11,689,323.57	\$101,886.68	5.760	5.780	0.020		RSU 02		\$11,587,436.89	\$11,619,176.94	
145	561	RSU 03/MSAD 03		\$7,615,589.11	\$8,062,241.23	\$446,652.12	5.613	5.484	(0.129)		RSU 03/MSAD 03		\$7,615,589.11	\$8,295,917.69	
146	1446	RSU 04		\$11,078,800.06	\$11,110,757.29	\$31,957.23	5.760	5.778	0.018		RSU 04		\$11,078,800.06	\$11,059,110.63	
147	1449	RSU 05	Yes	\$7,060,696.23	\$6,868,819.42	(\$191,876.81)	5.726	5.807	0.081		RSU 05	Yes	\$7,060,696.23	\$6,416,448.63	
148	587	RSU 06/MSAD 06		\$24,656,456.34	\$24,938,988.79	\$282,532.45	5.427	5.560	0.133		RSU 06/MSAD 06		\$24,656,456.34	\$23,912,255.73	
149	601	RSU 07/MSAD 07	Yes	\$113,421.25	\$113,421.25	\$0.00	1.817	1.817	0.000		RSU 07/MSAD 07	Yes	\$113,421.25	\$113,421.25	
150	603	RSU 08/MSAD 08	Yes	\$300,881.49	\$300,881.49	\$0.00	3.093	3.093	0.000		RSU 08/MSAD 08	Yes	\$300,881.49	\$300,881.49	
151	1508	RSU 09		\$19,650,661.13	\$20,190,984.35	\$540,323.22	5.504	5.367	(0.137)		RSU 09		\$19,650,661.13	\$20,605,096.46	
152	1450	RSU 10		\$19,390,539.45	\$20,211,807.23	\$821,267.78	5.356	5.134	(0.222)		RSU 10		\$19,390,539.45	\$20,724,268.23	
153	617	RSU 11/MSAD 11		\$15,688,501.75	\$16,089,409.80	\$400,908.05	5.760	5.780	0.020		RSU 11/MSAD 11		\$15,688,501.75	\$16,023,465.60	
154	1451	RSU 12	Yes	\$11,362,450.67	\$11,700,857.32	\$338,406.65	5.106	5.112	0.006		RSU 12	Yes	\$11,362,450.67	\$11,666,479.01	
155	1452	RSU 13		\$8,077,140.14	\$8,205,729.01	\$128,588.87	5.552	5.487	(0.065)		RSU 13		\$8,077,140.14	\$8,477,829.24	
156	1455	RSU 14		\$17,048,078.34	\$17,232,275.61	\$184,197.27	5.386	5.535	0.149		RSU 14		\$17,048,078.34	\$15,980,751.34	
157	635	RSU 15/MSAD 15		\$12,269,902.38	\$12,733,189.90	\$463,287.52	5.760	5.861	0.101		RSU 15/MSAD 15		\$12,269,902.38	\$12,308,405.30	
158	1456	RSU 16		\$13,481,744.25	\$13,435,190.20	(\$46,554.05)	5.760	5.809	0.049		RSU 16		\$13,481,744.25	\$13,281,157.45	
159	646	RSU 17/MSAD 17		\$21,254,011.44	\$22,368,417.84	\$1,114,406.40	5.233	5.129	(0.104)		RSU 17/MSAD 17		\$21,254,011.44	\$22,941,184.92	
160	1457	RSU 18		\$15,445,142.82	\$15,482,253.76	\$37,110.94	5.304	5.350	0.046		RSU 18		\$15,445,142.82	\$15,182,735.11	
161	1458	RSU 19		\$15,875,942.45	\$16,587,420.74	\$711,478.29	5.760	5.654	(0.106)		RSU 19		\$15,875,942.45	\$16,826,795.04	
162	1459	RSU 20		\$3,540,477.79	\$3,734,018.07	\$193,540.28	5.760	5.513	(0.247)		RSU 20		\$3,540,477.79	\$4,004,416.87	
163	1460	RSU 21		\$5,367,697.61	\$5,232,386.06	(\$135,311.55)	3.733	3.761	0.028		RSU 21		\$5,367,697.61	\$4,857,032.73	
164	1615	RSU 22		\$19,957,638.25	\$19,585,175.53	(\$372,462.72)	5.760	5.918	0.158		RSU 22		\$19,957,638.25	\$19,131,075.53	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SCENARIO PART 2			VARIABLE MILL RATES AT 90/10							VARIABLE MILL RATES AT 75/25				
2	Fiscal Year 2026-27			FY 27 RFL	Simulation 1 & 2		Statewide Mill Rate Target:		5.755		FY 27 RFL			Simulation 1 & 2	
3	PRELIMINARY ESTIMATES for EPS			Mill Rate 5.645	Variable Mill Rate 90/10						Mill Rate 5.645			Variable Mill Rate 75/25	
4				2026-27	2026-27						2026-27			2026-27	
5				EPS	EPS						EPS			EPS	
6				STATE	STATE						STATE			STATE	
7				Share	Share						Share			Share	
8	ORG_ID	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Sim 1 Mill Rates After Min. Cont Adjustments	90/10 New Mill Rates Sim 2 After Min Cont Adj.	Mill Rate Difference	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total		
165	1461	RSU 23	Yes	\$1,642,199.26	\$1,642,199.26	\$0.00	3.305	3.305	0.000	RSU 23	Yes	\$1,642,199.26	\$1,642,199.26		
166	1462	RSU 24	Yes	\$3,577,659.35	\$3,920,591.93	\$342,932.58	4.426	4.394	(0.032)	RSU 24	Yes	\$3,577,659.35	\$4,003,920.68		
167	1464	RSU 25		\$8,319,917.62	\$9,054,007.20	\$734,089.58	5.760	5.717	(0.043)	RSU 25		\$8,319,917.62	\$9,115,165.27		
168	1465	RSU 26		\$7,334,975.09	\$7,226,508.22	(\$108,466.87)	5.760	5.876	0.116	RSU 26		\$7,334,975.09	\$7,104,867.83		
169	703	RSU 28/MSAD 28	Yes	\$1,355,556.88	\$1,355,556.88	\$0.00	4.253	4.253	0.000	RSU 28/MSAD 28	Yes	\$1,355,556.88	\$1,355,556.88		
170	707	RSU 29/MSAD 29		\$12,667,827.42	\$13,590,090.60	\$922,263.18	5.760	5.487	(0.273)	RSU 29/MSAD 29		\$12,667,827.42	\$13,797,601.16		
171	713	RSU 30/MSAD 30		\$2,654,216.20	\$2,869,125.94	\$214,909.74	5.760	5.496	(0.264)	RSU 30/MSAD 30		\$2,654,216.20	\$2,929,978.26		
172	718	RSU 31/MSAD 31		\$3,548,023.72	\$3,939,134.55	\$391,110.83	5.760	5.582	(0.178)	RSU 31/MSAD 31		\$3,548,023.72	\$4,032,536.14		
173	722	RSU 32/MSAD 32		\$2,267,881.89	\$2,379,541.19	\$111,659.30	5.760	5.665	(0.095)	RSU 32/MSAD 32		\$2,267,881.89	\$2,396,739.04		
174	726	RSU 33/MSAD 33		\$1,955,695.51	\$1,940,327.00	(\$15,368.51)	5.760	5.807	0.047	RSU 33/MSAD 33		\$1,955,695.51	\$1,926,472.92		
175	1466	RSU 34		\$12,875,425.98	\$12,923,308.36	\$47,882.38	5.760	5.668	(0.092)	RSU 34		\$12,875,425.98	\$13,044,114.99		
176	743	RSU 35/MSAD 35		\$15,274,252.41	\$15,228,431.04	(\$45,821.37)	5.760	6.070	0.310	RSU 35/MSAD 35		\$15,274,252.41	\$14,068,231.04		
177	753	RSU 37/MSAD 37		\$3,918,556.25	\$4,552,755.52	\$634,199.27	5.760	5.509	(0.251)	RSU 37/MSAD 37		\$3,918,556.25	\$4,831,372.16		
178	1467	RSU 38		\$5,419,885.89	\$5,304,290.65	(\$115,595.24)	5.760	5.898	0.138	RSU 38		\$5,419,885.89	\$4,939,136.06		
179	1468	RSU 39		\$11,509,289.16	\$12,153,268.13	\$643,978.97	5.760	5.659	(0.101)	RSU 39		\$11,509,289.16	\$12,223,509.46		
180	765	RSU 40/MSAD 40		\$14,439,309.32	\$14,701,410.25	\$262,100.93	5.624	5.572	(0.052)	RSU 40/MSAD 40		\$14,439,309.32	\$14,854,140.71		
181	774	RSU 41/MSAD 41		\$6,608,578.04	\$6,812,603.57	\$204,025.53	5.760	5.375	(0.385)	RSU 41/MSAD 41		\$6,608,578.04	\$6,960,609.46		
182	780	RSU 42/MSAD 42		\$2,587,059.05	\$2,736,775.65	\$149,716.60	5.760	5.670	(0.090)	RSU 42/MSAD 42		\$2,587,059.05	\$2,763,147.60		
183	789	RSU 44/MSAD 44		\$860,646.89	\$862,019.58	\$1,372.69	3.182	3.181	(0.001)	RSU 44/MSAD 44		\$860,646.89	\$876,995.61		
184	795	RSU 45/MSAD 45		\$3,212,259.60	\$3,390,480.83	\$178,221.23	5.760	5.521	(0.239)	RSU 45/MSAD 45		\$3,212,259.60	\$3,447,645.63		
185	2231	RSU 48		\$2,267,499.50	\$2,273,288.39	\$5,788.89	5.341	5.381	0.040	RSU 48		\$2,267,499.50	\$2,188,632.60		
186	826	RSU 49/MSAD 49		\$15,522,123.40	\$15,673,475.67	\$151,352.27	5.760	5.743	(0.017)	RSU 49/MSAD 49		\$15,522,123.40	\$15,690,169.47		
187	1500	RSU 50		\$3,539,724.54	\$3,828,230.41	\$288,505.87	5.760	5.452	(0.308)	RSU 50		\$3,539,724.54	\$3,945,069.48		
188	839	RSU 51/MSAD 51		\$16,932,162.51	\$16,518,646.08	(\$413,516.43)	5.760	6.177	0.417	RSU 51/MSAD 51		\$16,932,162.51	\$14,504,405.66		
189	847	RSU 52/MSAD 52		\$21,147,956.35	\$21,083,141.13	(\$64,815.22)	5.760	5.879	0.119	RSU 52/MSAD 52		\$21,147,956.35	\$20,760,744.28		
190	854	RSU 53/MSAD 53		\$7,267,320.20	\$7,497,086.84	\$229,766.64	5.760	5.589	(0.171)	RSU 53/MSAD 53		\$7,267,320.20	\$7,648,243.67		
191	860	RSU 54/MSAD 54		\$22,342,832.81	\$22,480,457.89	\$137,625.08	5.760	5.423	(0.337)	RSU 54/MSAD 54		\$22,342,832.81	\$23,665,481.99		
192	874	RSU 55/MSAD 55		\$5,954,029.92	\$6,835,358.27	\$881,328.35	5.760	5.632	(0.128)	RSU 55/MSAD 55		\$5,954,029.92	\$7,065,323.27		
193	1826	RSU 56		\$8,413,308.68	\$8,725,919.42	\$312,610.74	5.760	5.632	(0.128)	RSU 56		\$8,413,308.68	\$8,840,655.26		
194	888	RSU 57/MSAD 57		\$15,576,031.08	\$16,860,558.79	\$1,284,527.71	5.667	5.661	(0.006)	RSU 57/MSAD 57		\$15,576,031.08	\$16,853,058.56		
195	898	RSU 58/MSAD 58		\$5,193,300.47	\$5,330,855.19	\$137,554.72	5.760	5.586	(0.174)	RSU 58/MSAD 58		\$5,193,300.47	\$5,453,267.99		
196	905	RSU 59/MSAD 59		\$4,871,985.68	\$4,882,945.77	\$10,960.09	5.760	5.438	(0.322)	RSU 59/MSAD 59		\$4,871,985.68	\$5,115,014.79		
197	913	RSU 60/MSAD 60		\$22,411,075.69	\$23,038,710.50	\$627,634.81	5.760	5.886	0.126	RSU 60/MSAD 60		\$22,411,075.69	\$22,403,046.45		
198	922	RSU 61/MSAD 61	Yes	\$4,296,426.33	\$4,496,950.89	\$200,524.56	4.929	4.929	0.000	RSU 61/MSAD 61	Yes	\$4,296,426.33	\$4,496,950.89		
199	932	RSU 63/MSAD 63		\$4,362,167.11	\$4,261,179.50	(\$100,987.61)	5.760	5.859	0.099	RSU 63/MSAD 63		\$4,362,167.11	\$4,131,918.17		
200	936	RSU 64/MSAD 64		\$9,516,589.96	\$10,345,658.75	\$829,068.79	0.305	5.616	5.311	RSU 64/MSAD 64		\$9,516,589.96	\$10,487,914.37		
201	944	RSU 65/MSAD 65	Yes	\$403.75	\$410.90	\$7.15	5.760	0.305	(5.455)	RSU 65/MSAD 65	Yes	\$403.75	\$410.90		
202	1469	RSU 67		\$6,442,006.15	\$7,194,794.95	\$752,788.80	5.760	5.681	(0.079)	RSU 67		\$6,442,006.15	\$7,271,747.42		
203	951	RSU 68/MSAD 68		\$7,710,100.38	\$8,042,001.07	\$331,900.69	5.760	5.602	(0.158)	RSU 68/MSAD 68		\$7,710,100.38	\$8,214,178.57		
204	957	RSU 70/MSAD 70		\$4,007,252.96	\$4,311,738.29	\$304,485.33	4.738	4.631	(0.107)	RSU 70/MSAD 70		\$4,007,252.96	\$4,381,215.69		
205	1733	RSU 71		\$12,321,727.03	\$12,693,472.51	\$371,745.48	5.760	5.613	(0.147)	RSU 71		\$12,321,727.03	\$13,079,175.61		
206	969	RSU 72/MSAD 72		\$6,654,091.22	\$7,021,548.06	\$367,456.84	4.208	4.130	(0.078)	RSU 72/MSAD 72		\$6,654,091.22	\$7,303,218.20		
207	1498	RSU 73		\$14,964,055.06	\$15,589,828.57	\$625,773.51	5.760	5.332	(0.428)	RSU 73		\$14,964,055.06	\$16,197,260.73		
208	976	RSU 74/MSAD 74		\$5,077,855.20	\$5,092,833.46	\$14,978.26	4.809	4.625	(0.184)	RSU 74/MSAD 74		\$5,077,855.20	\$5,312,333.27		
209	984	RSU 75/MSAD 75		\$18,755,911.24	\$19,031,384.09	\$275,472.85	3.729	3.820	0.091	RSU 75/MSAD 75		\$18,755,911.24	\$18,313,080.39		
210	1480	RSU 78	Yes	\$350,195.84	\$350,195.84	\$0.00	1.679	1.679	0.000	RSU 78	Yes	\$350,195.84	\$350,195.84		
211	551	RSU 79/MSAD 01		\$16,606,313.82	\$17,526,102.50	\$919,788.68	5.760	5.677	(0.083)	RSU 79/MSAD 01		\$16,606,313.82	\$17,636,706.90		
212	570	RSU 80/MSAD 04		\$3,359,931.08	\$3,584,023.31	\$224,092.23	5.760	5.477	(0.283)	RSU 80/MSAD 04		\$3,359,931.08	\$3,811,845.57		
213	626	RSU 82/MSAD 12		\$597,446.08	\$538,672.86	(\$58,773.22)	5.760	5.870	0.110	RSU 82/MSAD 12		\$597,446.08	\$506,532.33		
214	628	RSU 83/MSAD 13		\$1,140,583.20	\$1,146,970.63	\$6,387.43	5.625	5.479	(0.146)	RSU 83/MSAD 13		\$1,140,583.20	\$1,252,853.12		
215	633	RSU 84/MSAD 14		\$1,110,425.33	\$1,185,708.57	\$75,283.24	5.760	5.334	(0.426)	RSU 84/MSAD 14		\$1,110,425.33	\$1,279,173.37		
216	662	RSU 85/MSAD 19		\$217,790.09	\$355,374.79	\$137,584.70	5.760	5.546	(0.214)	RSU 85/MSAD 19		\$217,790.09	\$439,717.99		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SCENARIO PART 2			VARIABLE MILL RATES AT 90/10							VARIABLE MILL RATES AT 75/25				
2	Fiscal Year 2026-27			FY 27 RFL	Simulation 1 & 2		Statewide Mill Rate Target:			5.755	FY 27 RFL			Simulation 1 & 2	
3	PRELIMINARY ESTIMATES for EPS			Mill Rate 5.645	Variable Mill Rate 90/10						Mill Rate 5.645			Variable Mill Rate 75/25	
4				2026-27	2026-27						2026-27			2026-27	
5				EPS	EPS						EPS			EPS	
6				STATE	STATE						STATE			STATE	
7				Share	Share						Share			Share	
8	ORG_ID	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Sim 1	90/10	Mill Rate		SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	
							Mill Rates	New							
							After	Mill Rates							
							Min. Cont	After							
							Adjustments	Min Cont Adj.	Difference						
217	664	RSU 86/MSAD 20		\$4,911,057.20	\$5,157,150.68	\$246,093.48	5.760	5.654	(0.106)		RSU 86/MSAD 20		\$4,911,057.20	\$5,187,606.28	
218	681	RSU 87/MSAD 23		\$7,172,647.65	\$7,461,166.98	\$288,519.33	5.760	5.866	0.106		RSU 87/MSAD 23		\$7,172,647.65	\$7,363,866.58	
219	685	RSU 88/MSAD 24		\$3,243,859.93	\$3,294,757.11	\$50,897.18	5.749	5.377	(0.372)		RSU 88/MSAD 24		\$3,243,859.93	\$3,367,105.24	
220	1997	RSU 89		\$2,175,955.54	\$2,355,714.76	\$179,759.22	5.760	5.577	(0.183)		RSU 89		\$2,175,955.54	\$2,407,276.36	
221	1662	Saco		\$21,221,678.77	\$21,392,612.60	\$170,933.83	5.760	5.878	0.118		Saco		\$21,221,678.77	\$20,699,825.10	
222	1738	Saint George	Yes	\$797,703.47	\$797,703.47	(\$0.00)	3.429	3.429	0.000		Saint George	Yes	\$797,703.47	\$797,703.47	
223	416	Sanford		\$35,003,361.26	\$37,327,701.03	\$2,324,339.77	5.760	5.618	(0.142)		Sanford		\$35,003,361.26	\$37,822,047.69	
224	427	Scarborough		\$9,163,872.58	\$8,104,515.06	(\$1,059,357.52)	5.760	6.058	0.298		Scarborough	Yes	\$9,163,872.58	\$6,342,069.35	
225	1996	Sebago	Yes	\$375,261.31	\$375,261.31	(\$0.00)	3.958	3.958	0.000		Sebago	Yes	\$375,261.31	\$375,261.31	
226	1359	Seboeis Plt.	Yes	\$7,195.80	\$7,195.80	\$0.00	1.663	1.663	0.000		Seboeis Plt.	Yes	\$7,195.80	\$7,195.80	
227	434	Sedgwick		\$337,483.00	\$445,980.76	\$108,497.76	5.760	5.546	(0.214)		Sedgwick		\$337,483.00	\$539,156.36	
228	436	Shirley		\$228,093.87	\$242,808.35	\$14,714.48	5.760	5.546	(0.214)		Shirley		\$228,093.87	\$256,020.66	
229	440	South Bristol	Yes	\$112,302.80	\$112,302.80	\$0.00	1.232	1.232	0.000		South Bristol	Yes	\$112,302.80	\$112,302.80	
230	444	South Portland		\$11,032,462.39	\$11,797,770.62	\$765,308.23	5.760	5.789	0.029		South Portland		\$11,032,462.39	\$11,434,475.46	
231	442	Southport	Yes	\$107,266.90	\$108,508.98	\$1,242.08	0.604	0.604	0.000		Southport	Yes	\$107,266.90	\$108,508.98	
232	456	Southwest Harbor	Yes	\$491,503.76	\$491,503.76	(\$0.00)	3.266	3.266	0.000		Southwest Harbor	Yes	\$491,503.76	\$491,503.76	
233	462	Surry	Yes	\$236,030.92	\$236,030.92	\$0.00	4.548	4.548	0.000		Surry	Yes	\$236,030.92	\$236,030.92	
234	464	Talmadge		\$27,563.05	\$26,023.50	(\$1,539.55)	5.760	6.002	0.242		Talmadge		\$27,563.05	\$23,075.10	
235	465	The Forks Plt.		\$0.00	\$0.00	\$0.00	0.000	0.000	0.000		The Forks Plt.		\$0.00	\$0.00	
236	466	Tremont	Yes	\$616,313.53	\$616,313.53	\$0.00	4.274	4.274	0.000		Tremont	Yes	\$616,313.53	\$616,313.53	
237	468	Trenton		\$621,838.38	\$681,569.38	\$59,731.00	5.760	5.797	0.037		Trenton		\$621,838.38	\$647,011.78	
238	470	Upton	Yes	\$48,832.00	\$48,832.00	\$0.00	3.368	3.368	0.000		Upton	Yes	\$48,832.00	\$48,832.00	
239	471	Vanceboro		\$87,414.27	\$91,465.37	\$4,051.10	5.760	5.454	(0.306)		Vanceboro		\$87,414.27	\$96,248.27	
240	473	Vassalboro		\$5,562,645.94	\$5,683,552.12	\$120,906.18	5.760	5.802	0.042		Vassalboro		\$5,562,645.94	\$5,643,696.45	
241	475	Veazie		\$1,966,153.37	\$1,925,494.91	(\$40,658.46)	5.760	5.856	0.096		Veazie		\$1,966,153.37	\$1,876,623.43	
242	477	Waite		\$135,806.95	\$139,381.49	\$3,574.54	5.760	5.619	(0.141)		Waite		\$135,806.95	\$141,401.54	
243	480	Waterville		\$19,673,272.62	\$20,252,427.98	\$579,155.36	5.760	5.493	(0.267)		Waterville		\$19,673,272.62	\$20,688,584.48	
244	1060	Wells-Ogunquit CSD	Yes	\$2,201,706.78	\$2,201,706.78	\$0.00	2.452	2.452	0.000		Wells-Ogunquit CSD	Yes	\$2,201,706.78	\$2,201,706.78	
245	491	Wesley		\$97,788.86	\$112,296.72	\$14,507.86	5.760	5.686	(0.074)		Wesley		\$97,788.86	\$115,109.32	
246	1736	West Bath	Yes	\$437,560.66	\$437,560.66	\$0.00	4.976	4.976	0.000		West Bath	Yes	\$437,560.66	\$437,560.66	
247	1354	West Forks	Yes	\$7,455.35	\$7,455.35	\$0.00	2.508	2.508	0.000		West Forks	Yes	\$7,455.35	\$7,455.35	
248	495	Westbrook		\$18,167,771.05	\$19,912,995.97	\$1,745,224.92	5.760	5.547	(0.213)		Westbrook		\$18,167,771.05	\$20,997,371.13	
249	503	Westmanland		\$0.00	\$0.00	\$0.00	0.229	0.229	0.000		Westmanland		\$0.00	\$0.00	
250	1413	Whiting	Yes	\$106,776.99	\$109,618.27	\$2,841.28	4.991	4.991	0.000		Whiting	Yes	\$106,776.99	\$109,618.27	
251	508	Whitneyville		\$286,858.74	\$317,813.44	\$30,954.70	5.760	5.308	(0.452)		Whitneyville		\$286,858.74	\$329,129.53	
252	509	Willimantic	Yes	\$14,627.88	\$14,627.88	\$0.00	2.004	2.004	0.000		Willimantic	Yes	\$14,627.88	\$14,627.88	
253	518	Winslow		\$10,921,089.22	\$11,139,406.99	\$218,317.77	5.760	5.704	(0.056)		Winslow		\$10,921,089.22	\$11,208,822.69	
254	1737	Winterville Plt.		\$90,042.62	\$87,875.73	(\$2,166.89)	5.760	5.729	(0.031)		Winterville Plt.		\$90,042.62	\$89,334.93	
255	524	Winthrop		\$5,641,668.52	\$5,752,879.12	\$111,210.60	5.760	5.813	0.053		Winthrop		\$5,641,668.52	\$5,662,526.52	
256	1671	Wiscasset		\$1,914,436.77	\$1,971,797.37	\$57,360.60	5.760	5.711	(0.049)		Wiscasset		\$1,914,436.77	\$2,014,484.15	
257	532	Woodland		\$1,748,426.31	\$1,845,818.29	\$97,391.98	5.760	5.666	(0.094)		Woodland		\$1,748,426.31	\$1,855,916.91	
258	534	Woodville		\$169,298.29	\$210,904.74	\$41,606.45	5.760	5.379	(0.381)		Woodville		\$169,298.29	\$235,638.07	
259	537	Yarmouth		\$8,964,565.71	\$8,559,566.13	(\$404,999.58)	5.760	6.111	0.351		Yarmouth		\$8,964,565.71	\$7,036,792.32	
260	542	York	Yes	\$3,971,648.77	\$3,971,648.77	\$0.00	3.244	3.244	0.000		York	Yes	\$3,971,648.77	\$3,971,648.77	
270	State Totals			\$1,270,274,816.14	\$1,309,773,653.02	\$39,498,836.88					State Totals			\$1,270,274,816.14	\$1,309,208,339.83
271	Total Minimum Contributor			77	Decrease State Share		41			Total Minimum Contributor			77	Decrease State Share	
272					No Change State Share		37							No Change State Share	
273					Increase State Share		183							Increase State Share	

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	VARIABLE MILL RATES AT 50/50														
2			Statewide Mill Rate Target:		5.760				FY 27 RFL	Simulation 1 & 2			Statewide Mill Rate Target:		5.800
3			75/25						Mill Rate 5.645	Variable Mill Rate 50/50			50/50		
4			New						2026-27	2026-27			New		
5			Mill Rates						EPS	EPS			Mill Rates		
6			After						STATE	STATE			After		
7			Min. Cont						Share	Share			Min. Cont		
8			Adjustments						Difference	Difference			Adjustments		
9			Min Cont Adj.						ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total			Min Cont Adj.		
9	\$0.00		4.053	4.053	0.000	SAUs		Yes	\$566,816.25	\$566,816.25	\$0.00	4.053	4.053	0.000	Acton
10	\$41,700.02		2.491	2.397	(0.094)				\$348,004.64	\$403,975.39	\$55,970.75	2.491	2.316	(0.175)	Airline CSD
11	\$2,528.06		5.760	5.779	0.019				\$390,835.00	\$388,831.86	(\$2,003.14)	5.760	5.838	0.078	Alexander
12	\$58,514.53		5.760	5.342	(0.418)				\$140,324.47	\$245,821.40	\$105,496.93	5.760	4.958	(0.802)	Andover
13	\$29,765.36		5.760	5.591	(0.169)				\$1,784,586.26	\$1,831,195.37	\$46,609.11	5.760	5.460	(0.300)	Appleton
14	\$32,391.27		5.760	5.215	(0.545)				\$1,189,623.22	\$1,285,733.36	\$96,110.14	5.760	4.701	(1.059)	Athens
15	\$1,715,499.02		5.760	5.262	(0.498)				\$34,416,335.05	\$37,498,798.47	\$3,082,463.42	5.760	4.796	(0.964)	Auburn
16	\$1,630,544.75		5.760	5.300	(0.460)				\$16,541,353.19	\$19,271,283.24	\$2,729,930.05	5.760	4.874	(0.886)	Augusta
17	\$117,727.74		5.760	5.448	(0.312)				\$872,216.32	\$1,094,074.26	\$221,857.94	5.760	5.172	(0.588)	Baileyville
18	\$605,106.75		5.760	5.531	(0.229)				\$30,884,647.07	\$32,159,763.42	\$1,275,116.35	5.760	5.339	(0.421)	Bangor
19	\$0.00		2.799	2.799	0.000			Yes	\$900,709.97	\$900,709.97	\$0.00	2.799	2.799	0.000	Bar Harbor
20	\$16,539.89		5.760	5.128	(0.632)				\$273,488.50	\$300,325.52	\$26,837.02	5.760	4.527	(1.233)	Baring Plt.
21	\$80,790.07		5.760	5.132	(0.628)				\$99,198.49	\$228,412.02	\$129,213.53	5.760	4.534	(1.226)	Beals
22	\$24.90		0.264	0.264	0.000			Yes	\$812.40	\$837.30	\$24.90	0.264	0.264	0.000	Beaver Cove
23	\$187.18		1.061	1.061	0.000			Yes	\$2,247.60	\$2,434.78	\$187.18	1.061	1.061	0.000	Beddington
24	\$2,444,342.37		5.760	5.282	(0.478)				\$16,306,127.35	\$20,598,510.67	\$4,292,383.32	5.760	4.839	(0.921)	Biddeford
25	(\$0.00)		5.013	5.013	0.000			Yes	\$526,581.65	\$526,581.65	(\$0.00)	5.013	5.013	0.000	Blue Hill
26	\$0.00		2.268	2.268	0.000			Yes	\$962,471.88	\$962,471.88	\$0.00	2.268	2.268	0.000	Boothbay-Boothbay Hbr CSD
27	\$0.00		1.851	1.851	0.000			Yes	\$45,909.73	\$45,909.73	\$0.00	1.851	1.851	0.000	Bowerbank
28	(\$70,263.43)		5.760	5.783	0.023				\$12,617,773.45	\$12,483,014.82	(\$134,758.63)	5.760	5.846	0.086	Brewer
29	\$40,022.29		5.760	5.327	(0.433)				\$339,448.68	\$397,259.71	\$57,811.03	5.760	4.928	(0.832)	Bridgewater
30	\$19,186.14		5.760	4.320	(1.440)				\$17,772.06	\$58,755.20	\$40,983.14	5.760	2.900	(2.860)	Brighton Plt.
31	\$0.00		2.665	2.665	0.000			Yes	\$587,148.39	\$587,148.39	\$0.00	2.665	2.665	0.000	Bristol
32	\$5,349.56		2.312	2.312	0.000			Yes	\$181,043.86	\$186,393.42	\$5,349.56	2.312	2.312	0.000	Brooklin
33	\$5,509.73		2.306	2.306	0.000			Yes	\$222,465.62	\$227,975.35	\$5,509.73	2.306	2.306	0.000	Brooksville
34	\$1,339,492.14		5.760	5.929	0.169				\$17,836,245.51	\$18,417,815.10	\$581,569.59	5.760	6.140	0.380	Brunswick
35	\$78,836.62		5.760	5.235	(0.525)				\$409,831.18	\$517,906.85	\$108,075.67	5.760	4.744	(1.016)	Burlington
36	(\$0.00)		0.713	0.713	0.000			Yes	\$1,341.50	\$1,341.50	(\$0.00)	0.713	0.713	0.000	Byron
37	\$153,055.47		5.760	5.365	(0.395)				\$3,918,924.80	\$4,156,424.27	\$237,499.47	5.760	5.005	(0.755)	Calais
38	\$0.00		5.741	5.741	0.000			Yes	\$2,345,542.70	\$2,345,542.70	\$0.00	5.741	5.741	0.000	Cape Elizabeth
39	(\$36.88)		1.597	1.597	0.000			Yes	\$2,197.13	\$2,160.25	(\$36.88)	1.597	1.597	0.000	Caratunk
40	\$0.00		0.672	0.672	0.000			Yes	\$38,699.80	\$38,699.80	\$0.00	0.672	0.672	0.000	Carrabassett Valley
41	\$48,171.33		5.760	4.320	(1.440)				\$17,429.25	\$106,283.58	\$88,854.33	5.760	2.900	(2.860)	Carroll Plt.
42	\$0.00		2.621	2.621	0.000			Yes	\$99,797.73	\$99,797.73	\$0.00	2.621	2.621	0.000	Castine
43	\$51,482.26		5.760	4.625	(1.135)				\$537,517.64	\$613,530.90	\$76,013.26	5.760	3.515	(2.245)	Caswell
44	\$27,041.76		5.760	5.309	(0.451)				\$264,145.32	\$309,795.05	\$45,649.73	5.760	4.891	(0.869)	Charlotte
45	\$0.00		1.352	1.352	0.000			Yes	\$87,648.34	\$87,648.34	\$0.00	1.352	1.352	0.000	Chebeague Island
46	\$190,903.94		5.760	5.096	(0.664)				\$975,020.65	\$1,249,991.13	\$274,970.48	5.760	4.464	(1.296)	Cherryfield
47	\$23,753.16		5.760	5.235	(0.525)				\$45,794.32	\$85,169.46	\$39,375.14	5.760	4.744	(1.016)	Cooper
48	\$0.00		1.748	1.748	0.000			Yes	\$14,894.59	\$14,894.59	\$0.00	1.748	1.748	0.000	Coplin Plt.
49	\$1,445.72		0.942	0.942	0.000			Yes	\$48,893.28	\$50,339.00	\$1,445.72	0.942	0.942	0.000	Cranberry Isles
50	\$6,901.53		5.190	4.870	(0.320)				\$2,656.70	\$28,033.43	\$25,376.73	5.190	4.006	(1.184)	Crawford
51	\$76,784.04		5.760	5.267	(0.493)				\$379,118.44	\$497,915.81	\$118,797.37	5.760	4.807	(0.953)	Cutler
52	(\$102,980.31)		5.760	6.214	0.454				\$2,817,562.26	\$2,533,929.70	(\$283,632.56)	5.760	6.715	0.955	Dayton
53	\$0.00		2.471	2.471	0.000			Yes	\$6,754.57	\$6,754.57	\$0.00	2.471	2.471	0.000	Deblois
54	(\$127,866.56)		5.760	6.294	0.534				\$1,014,542.76	\$642,104.25	(\$372,438.51)	5.760	6.875	1.115	Dedham
55	\$0.00		3.782	3.782	0.000			Yes	\$564,719.80	\$564,719.80	\$0.00	3.782	3.782	0.000	Deer Isle-Stonington CSD
56	(\$12,571.12)		5.760	6.661	0.901			Yes	\$20,097.18	\$7,526.06	(\$12,571.12)	5.760	6.661	0.901	Dennistown Plt.
57	\$25,211.53		5.760	5.556	(0.204)				\$250,496.89	\$279,568.90	\$29,072.01	5.760	5.389	(0.371)	Dennysville
58	\$37,966.60		5.760	5.350	(0.410)				\$254,395.67	\$336,185.07	\$81,789.40	5.760	4.974	(0.786)	Eagle Lake
59	\$179,815.04		5.760	5.570	(0.190)				\$1,986,298.28	\$2,186,128.27	\$199,829.99	5.760	5.417	(0.343)	East Machias
60	\$187,189.36		5.760	5.378	(0.382)				\$2,034,447.52	\$2,251,901.28	\$217,453.76	5.760	5.030	(0.730)	East Millinocket

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	VARIABLE MILL RATES AT 50/50														
2			Statewide Mill Rate Target:		5.760				FY 27 RFL	Simulation 1 & 2			Statewide Mill Rate Target:		5.800
3				75/25					Mill Rate 5.645	Variable Mill Rate 50/50					
4			Sim 1	New					2026-27	2026-27				50/50	
5			Mill Rates	Mill Rates					EPS	EPS				Mill Rates	
6			After	After					STATE	STATE				After	
7			Min. Cont	After					Share	Share				Min. Cont	
8			Adjustments	Min Cont Adj.					Difference	Difference				Adjustments	Min Cont Adj.
9					Mill Rate										Mill Rate
10					Difference										Difference
11						SAUs		Minimum							
12								Contributor	ED 279 Sec 5 (A) Total		ED 279 Sec 5 (A) Total				
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															
57															
58															
59															
60															
61															
62															
63															
64															
65															
66															
67															
68															
69															
70															
71															
72															
73															
74															
75															
76															
77															
78															
79															
80															
81															
82															
83															
84															
85															
86															
87															
88															
89															
90															
91															
92															
93															
94															
95															
96															
97															
98															
99															
100															
101															
102															
103															
104															
105															
106															
107															
108															
109															
110															
111															
112															

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	VARIABLE MILL RATES AT 50/50														
2	Statewide Mill Rate Target: 5.760				FY 27 RFL			Simulation 1 & 2			Statewide Mill Rate Target: 5.800				
3	75/25				Mill Rate 5.645			Variable Mill Rate 50/50			50/50				
4	New				2026-27			2026-27			New				
5	Mill Rates				EPS			EPS			Mill Rates				
6	After				STATE			STATE			After				
7	Min. Cont				Share			Share			Min. Cont				
8	Adjustments				Difference			Difference			Adjustments				
9	STATE	Sim 1	75/25	Mill Rate	SAUs	Minimum	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	STATE	STATE	STATE	Sim 1	50/50	Mill Rate	
10	Share	Mill Rates	New	Difference	Contributor	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Share	Share	Share	Mill Rates	New	Difference	
11	Difference	After	Mill Rates	Difference	SAUs	Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	Difference	Difference	Difference	After	Mill Rates	Difference	
12		Min. Cont	After									Min. Cont	After		
13		Adjustments	Min Cont Adj.								Adjustments	Min Cont Adj.			
113	\$507,206.05	5.760	5.084	(0.676)	Millinocket		\$4,452,774.88	\$5,124,240.94	\$671,466.06		5.760	4.439	(1.321)		
114	\$219.66	0.714	0.714	0.000	Monhegan Plt	Yes	\$9,675.75	\$9,895.41	\$219.66		0.714	0.714	0.000		
115	\$101,046.02	5.760	5.099	(0.661)	Moosabec CSD		\$426,449.84	\$585,755.80	\$159,305.96		5.760	4.469	(1.291)		
116	\$136.60	3.660	3.660	0.000	Moro Plt		\$1,728.78	\$11,609.73	\$9,880.95		3.660	2.900	(0.760)		
117	\$0.00	1.126	1.126	0.000	Mount Desert	Yes	\$363,626.46	\$363,626.46	\$0.00		1.126	1.126	0.000		
118	\$30,026.00	5.760	4.835	(0.925)	MSAD 10		\$161,009.04	\$222,704.50	\$61,695.46		5.760	3.937	(1.823)		
119	\$2,508.27	5.760	5.727	(0.033)	MSAD 27		\$7,261,674.74	\$7,260,908.99	(\$765.75)		5.760	5.734	(0.026)		
120	\$678,579.50	5.760	5.115	(0.645)	MSAD 46		\$7,577,655.01	\$8,599,368.41	\$1,021,713.40		5.760	4.501	(1.259)		
121	\$3,201.59	3.361	3.361	0.000	MSAD 76	Yes	\$102,820.70	\$106,022.29	\$3,201.59		3.361	3.361	0.000		
122	\$0.00	2.390	2.390	0.000	Mt Desert CSD	Yes	\$660,081.60	\$660,081.60	\$0.00		2.390	2.390	0.000		
123	\$0.00	1.494	1.494	0.000	Nashville Plt.	Yes	\$7,537.69	\$7,537.69	\$0.00		1.494	1.494	0.000		
124	\$56,152.55	5.760	5.254	(0.506)	New Sweden		\$644,544.98	\$724,279.03	\$79,734.05		5.760	4.780	(0.980)		
125	(\$7,912.32)	5.760	5.791	0.031	Nobleboro	Yes	\$353,456.44	\$345,544.12	(\$7,912.32)		5.760	5.791	0.031		
126	\$510.30	3.101	3.101	0.000	Northfield	Yes	\$7,270.73	\$7,781.03	\$510.30		3.101	3.101	0.000		
127	\$0.00	3.728	3.728	0.000	Northport	Yes	\$337,299.11	\$337,299.11	\$0.00		3.728	3.728	0.000		
128	\$0.00	4.191	4.191	0.000	Orient		\$24,474.08	\$94,952.24	\$70,478.16		4.191	2.900	(1.291)		
129	(\$243,939.90)	5.760	6.203	0.443	Orrington		\$3,655,487.66	\$3,159,333.09	(\$496,154.57)		5.760	6.691	0.931		
130	\$5,598.61	3.623	3.623	0.000	Otis	Yes	\$157,535.83	\$163,134.44	\$5,598.61		3.623	3.623	0.000		
131	\$141,409.02	5.760	4.859	(0.901)	Pembroke		\$624,475.35	\$852,049.47	\$227,574.12		5.760	3.986	(1.774)		
132	\$0.00	5.504	5.504	0.000	Penobscot	Yes	\$111,993.14	\$111,993.14	(\$0.00)		5.504	5.504	0.000		
133	\$120,751.06	5.760	5.194	(0.566)	Perry		\$217,737.88	\$409,715.64	\$191,977.76		5.760	4.660	(1.100)		
134	\$33,225.24	5.760	4.895	(0.865)	Pleasant Point		\$3,700,962.95	\$3,736,420.20	\$35,457.25		5.760	4.058	(1.702)		
135	\$0.00	0.563	0.563	0.000	Pleasant Rdge Pl	Yes	\$7,884.06	\$7,884.06	\$0.00		0.563	0.563	0.000		
136	\$0.00	3.973	3.973	0.000	Portage Lake	Yes	\$37,214.10	\$37,214.10	\$0.00		3.973	3.973	0.000		
137	\$5,614,777.99	5.760	5.549	(0.211)	Portland		\$12,755,552.69	\$21,261,398.68	\$8,505,845.99		5.760	5.375	(0.385)		
138	\$75,681.32	5.760	5.015	(0.745)	Princeton		\$1,397,998.32	\$1,527,277.25	\$129,278.93		5.760	4.301	(1.459)		
139	\$0.00	4.383	4.383	0.000	Reed Plt.	Yes	\$12,564.01	\$12,564.01	\$0.00		4.383	4.383	0.000		
140	\$50,582.44	5.760	6.026	0.266	Richmond		\$3,381,460.84	\$3,305,893.94	(\$75,566.90)		5.760	6.336	0.576		
141	\$44,145.00	5.760	5.628	(0.132)	Robbinston		\$580,957.32	\$631,218.58	\$50,261.26		5.760	5.534	(0.226)		
142	(\$0.00)	1.720	1.720	0.000	Roque Bluffs	Yes	\$10,179.14	\$10,179.14	(\$0.00)		1.720	1.720	0.000		
143	\$38,286.27	4.805	4.920	0.115	RSU 01 - LKRSU	Yes	\$11,288,315.31	\$10,862,927.48	(\$425,387.83)		4.805	5.062	0.257		
144	\$31,740.05	5.760	5.823	0.063	RSU 02		\$11,587,436.89	\$11,449,520.02	(\$137,916.87)		5.760	5.927	0.167		
145	\$680,328.58	5.613	5.299	(0.314)	RSU 03/MSAD 03		\$7,615,589.11	\$8,656,772.04	\$1,041,182.93		5.613	5.013	(0.600)		
146	(\$19,689.43)	5.760	5.818	0.058	RSU 04		\$11,078,800.06	\$10,931,285.13	(\$147,514.93)		5.760	5.917	0.157		
147	(\$644,247.60)	5.726	5.933	0.207	RSU 05	Yes	\$7,060,696.23	\$5,618,789.79	(\$1,441,906.44)		5.726	6.154	0.428		
148	(\$744,200.61)	5.427	5.773	0.346	RSU 06/MSAD 06		\$24,656,456.34	\$22,035,969.19	(\$2,620,487.15)		5.427	6.163	0.736		
149	\$0.00	1.817	1.817	0.000	RSU 07/MSAD 07	Yes	\$113,421.25	\$113,421.25	\$0.00		1.817	1.817	0.000		
150	\$0.00	3.093	3.093	0.000	RSU 08/MSAD 08	Yes	\$300,881.49	\$300,881.49	\$0.00		3.093	3.093	0.000		
151	\$954,435.33	5.504	5.173	(0.331)	RSU 09		\$19,650,661.13	\$21,240,984.26	\$1,590,323.13		5.504	4.875	(0.629)		
152	\$1,333,728.78	5.356	4.810	(0.546)	RSU 10		\$19,390,539.45	\$21,543,365.73	\$2,152,826.28		5.356	4.292	(1.064)		
153	\$334,963.85	5.760	5.822	0.062	RSU 11/MSAD 11		\$15,688,501.75	\$15,861,745.30	\$173,243.55		5.760	5.925	0.165		
154	\$304,028.34	5.106	5.130	0.024	RSU 12	Yes	\$11,362,450.67	\$11,560,218.82	\$197,768.15		5.106	5.186	0.080		
155	\$400,689.10	5.552	5.400	(0.152)	RSU 13		\$8,077,140.14	\$8,860,309.76	\$783,169.62		5.552	5.277	(0.275)		
156	(\$1,067,327.00)	5.386	5.766	0.380	RSU 14		\$17,048,078.34	\$13,751,473.74	(\$3,296,604.60)		5.386	6.178	0.792		
157	\$38,502.92	5.760	6.025	0.265	RSU 15/MSAD 15		\$12,269,902.38	\$11,510,639.10	(\$759,263.28)		5.760	6.333	0.573		
158	(\$200,586.80)	5.760	5.894	0.134	RSU 16		\$13,481,744.25	\$12,964,031.20	(\$517,713.05)		5.760	6.069	0.309		
159	\$1,687,173.48	5.233	4.983	(0.250)	RSU 17/MSAD 17		\$21,254,011.44	\$23,812,522.04	\$2,558,510.60		5.233	4.761	(0.472)		
160	(\$262,407.71)	5.304	5.427	0.123	RSU 18		\$15,445,142.82	\$14,604,594.46	(\$840,548.36)		5.304	5.575	0.271		
161	\$950,852.59	5.760	5.508	(0.252)	RSU 19		\$15,875,942.45	\$17,179,298.29	\$1,303,355.84		5.760	5.293	(0.467)		
162	\$463,939.08	5.760	5.154	(0.606)	RSU 20		\$3,540,477.79	\$4,437,506.87	\$897,029.08		5.760	4.579	(1.181)		
163	(\$510,664.88)	3.733	3.803	0.070	RSU 21	Yes	\$5,367,697.61	\$4,827,178.03	(\$540,519.58)		3.733	3.807	0.074		
164	(\$826,562.72)	5.760	6.168	0.408	RSU 22		\$19,957,638.25	\$18,306,429.93	(\$1,651,208.32)		5.760	6.622	0.862		

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD
1	VARIABLE MILL RATES AT 50/50														
2	Statewide Mill Rate Target: 5.760				FY 27 RFL Mill Rate 5.645					Simulation 1 & 2 Variable Mill Rate 50/50			Statewide Mill Rate Target: 5.800		
3	STATE Share Difference	Sim 1 Mill Rates After Min. Cont Adjustments	75/25 New Mill Rates Sim 2 After Min Cont Adj.	Mill Rate Difference	SAUs	Minimum Contributor	ED 279 Sec 5 (A) Total	ED 279 Sec 5 (A) Total	STATE Share Difference	STATE Share	STATE Share	Sim 1 Mill Rates After Min. Cont Adjustments	50/50 New Mill Rates Sim 2 After Min Cont Adj.	Mill Rate Difference	
4															4
165	\$0.00	3.305	3.305	0.000	RSU 23	Yes	\$1,642,199.26	\$1,642,199.26	\$0.00			3.305	3.305	0.000	
166	\$426,261.33	4.426	4.353	(0.073)	RSU 24	Yes	\$3,577,659.35	\$4,112,968.18	\$535,308.83			4.426	4.299	(0.127)	
167	\$795,247.65	5.760	5.665	(0.095)	RSU 25		\$8,319,917.62	\$9,182,203.92	\$862,286.30			5.760	5.608	(0.152)	
168	(\$230,107.26)	5.760	6.063	0.303	RSU 26		\$7,334,975.09	\$6,879,150.12	(\$455,824.97)			5.760	6.410	0.650	
169	\$0.00	4.253	4.253	0.000	RSU 28/MSAD 28	Yes	\$1,355,556.88	\$1,355,556.88	\$0.00			4.253	4.253	0.000	
170	\$1,129,773.74	5.760	5.089	(0.671)	RSU 29/MSAD 29		\$12,667,827.42	\$14,131,286.50	\$1,463,459.08			5.760	4.449	(1.311)	
171	\$275,762.06	5.760	5.113	(0.647)	RSU 30/MSAD 30		\$2,654,216.20	\$3,028,009.27	\$373,793.07			5.760	4.496	(1.264)	
172	\$484,512.42	5.760	5.326	(0.434)	RSU 31/MSAD 31		\$3,548,023.72	\$4,178,476.13	\$630,452.41			5.760	4.926	(0.834)	
173	\$128,857.15	5.760	5.536	(0.224)	RSU 32/MSAD 32		\$2,267,881.89	\$2,421,669.26	\$153,787.37			5.760	5.349	(0.411)	
174	(\$29,222.59)	5.760	5.890	0.130	RSU 33/MSAD 33		\$1,955,695.51	\$1,898,097.09	(\$57,598.42)			5.760	6.060	0.300	
175	\$168,689.01	5.760	5.541	(0.219)	RSU 34		\$12,875,425.98	\$13,218,190.69	\$342,764.71			5.760	5.358	(0.402)	
176	(\$1,206,021.37)	5.760	6.550	0.790	RSU 35/MSAD 35		\$15,274,252.41	\$12,037,881.04	(\$3,236,371.37)			5.760	7.390	1.630	
177	\$912,815.91	5.760	5.144	(0.616)	RSU 37/MSAD 37		\$3,918,556.25	\$5,277,922.18	\$1,359,365.93			5.760	4.559	(1.201)	
178	(\$480,749.83)	5.760	6.119	0.359	RSU 38		\$5,419,885.89	\$4,383,552.85	(\$1,036,333.04)			5.760	6.455	0.695	
179	\$714,220.30	5.760	5.520	(0.240)	RSU 39		\$11,509,289.16	\$12,326,092.13	\$816,802.97			5.760	5.317	(0.443)	
180	\$414,831.39	5.624	5.505	(0.119)	RSU 40/MSAD 40		\$14,439,309.32	\$15,053,435.35	\$614,126.03			5.624	5.417	(0.207)	
181	\$352,031.42	5.760	4.808	(0.952)	RSU 41/MSAD 41		\$6,608,578.04	\$7,201,804.26	\$593,226.22			5.760	3.884	(1.876)	
182	\$176,088.55	5.760	5.549	(0.211)	RSU 42/MSAD 42		\$2,587,059.05	\$2,801,070.90	\$214,011.85			5.760	5.375	(0.385)	
183	\$16,348.72	3.182	3.175	(0.007)	RSU 44/MSAD 44		\$860,646.89	\$891,971.64	\$31,324.75			3.182	3.169	(0.013)	
184	\$235,386.03	5.760	5.173	(0.587)	RSU 45/MSAD 45		\$3,212,259.60	\$3,538,649.37	\$326,389.77			5.760	4.619	(1.141)	
185	(\$78,866.90)	5.341	5.448	0.107	RSU 48		\$2,267,499.50	\$2,015,599.90	(\$251,899.60)			5.341	5.586	0.245	
186	\$168,046.07	5.760	5.731	(0.029)	RSU 49/MSAD 49		\$15,522,123.40	\$15,673,475.67	\$151,352.27			5.760	5.743	(0.017)	
187	\$405,344.94	5.760	5.001	(0.759)	RSU 50		\$3,539,724.54	\$4,134,188.15	\$594,463.61			5.760	4.271	(1.489)	
188	(\$2,427,756.85)	5.760	6.815	1.055	RSU 51/MSAD 51		\$16,932,162.51	\$11,000,006.16	(\$5,932,156.35)			5.760	7.925	2.165	
189	(\$387,212.07)	5.760	6.072	0.312	RSU 52/MSAD 52		\$21,147,956.35	\$20,166,064.08	(\$981,892.27)			5.760	6.428	0.668	
190	\$380,923.47	5.760	5.344	(0.416)	RSU 53/MSAD 53		\$7,267,320.20	\$7,884,541.89	\$617,221.69			5.760	4.961	(0.799)	
191	\$1,322,649.18	5.760	4.930	(0.830)	RSU 54/MSAD 54		\$22,342,832.81	\$25,593,249.39	\$3,250,416.58			5.760	4.128	(1.632)	
192	\$1,111,293.35	5.760	5.452	(0.308)	RSU 55/MSAD 55		\$5,954,029.92	\$7,411,548.35	\$1,457,518.43			5.760	5.181	(0.579)	
193	\$427,346.58	5.760	5.454	(0.306)	RSU 56		\$8,413,308.68	\$9,015,337.33	\$602,028.65			5.760	5.183	(0.577)	
194	\$1,277,027.48	5.667	5.663	(0.004)	RSU 57/MSAD 57		\$15,576,031.08	\$16,721,804.48	\$1,145,773.40			5.667	5.691	0.024	
195	\$259,967.52	5.760	5.338	(0.422)	RSU 58/MSAD 58		\$5,193,300.47	\$5,644,784.79	\$451,484.32			5.760	4.950	(0.810)	
196	\$243,029.11	5.760	4.969	(0.791)	RSU 59/MSAD 59		\$4,871,985.68	\$5,492,559.91	\$620,574.23			5.760	4.206	(1.554)	
197	(\$8,029.24)	5.760	6.089	0.329	RSU 60/MSAD 60		\$22,411,075.69	\$21,235,052.90	(\$1,176,022.79)			5.760	6.462	0.702	
198	\$200,524.56	4.929	4.929	0.000	RSU 61/MSAD 61	Yes	\$4,296,426.33	\$4,496,950.89	\$200,524.56			4.929	4.929	0.000	
199	(\$230,248.94)	5.760	6.019	0.259	RSU 63/MSAD 63		\$4,362,167.11	\$3,887,937.40	(\$474,229.71)			5.760	6.321	0.561	
200	\$971,324.41	0.305	5.413	5.108	RSU 64/MSAD 64		\$9,516,589.96	\$10,705,852.79	\$1,189,262.83			0.305	5.102	4.797	
201	\$7.15	5.760	0.305	(5.455)	RSU 65/MSAD 65	Yes	\$403.75	\$410.90	\$7.15			5.760	0.305	(5.455)	
202	\$829,741.27	5.760	5.575	(0.185)	RSU 67		\$6,442,006.15	\$7,378,464.52	\$936,458.37			5.760	5.428	(0.332)	
203	\$504,078.19	5.760	5.377	(0.383)	RSU 68/MSAD 68		\$7,710,100.38	\$8,480,479.77	\$770,379.39			5.760	5.029	(0.731)	
204	\$373,962.73	4.738	4.475	(0.263)	RSU 70/MSAD 70		\$4,007,252.96	\$4,490,905.09	\$483,652.13			4.738	4.229	(0.509)	
205	\$757,448.58	5.760	5.406	(0.354)	RSU 71		\$12,321,727.03	\$13,671,705.01	\$1,349,977.98			5.760	5.088	(0.672)	
206	\$649,126.98	4.208	4.018	(0.190)	RSU 72/MSAD 72		\$6,654,091.22	\$7,742,759.87	\$1,088,668.65			4.208	3.845	(0.363)	
207	\$1,233,205.67	5.760	4.701	(1.059)	RSU 73		\$14,964,055.06	\$17,192,640.82	\$2,228,585.76			5.760	3.667	(2.093)	
208	\$234,478.07	4.809	4.357	(0.452)	RSU 74/MSAD 74		\$5,077,855.20	\$5,669,429.98	\$591,574.78			4.809	3.921	(0.888)	
209	(\$442,830.85)	3.729	3.963	0.234	RSU 75/MSAD 75		\$18,755,911.24	\$17,025,641.49	(\$1,730,269.75)			3.729	4.218	0.489	
210	\$0.00	1.679	1.679	0.000	RSU 78	Yes	\$350,195.84	\$350,195.84	\$0.00			1.679	1.679	0.000	
211	\$1,030,393.08	5.760	5.564	(0.196)	RSU 79/MSAD 01		\$16,606,313.82	\$17,791,357.30	\$1,185,043.48			5.760	5.406	(0.354)	
212	\$451,914.49	5.760	5.065	(0.695)	RSU 80/MSAD 04		\$3,359,931.08	\$4,179,568.39	\$819,637.31			5.760	4.400	(1.360)	
213	(\$90,913.75)	5.760	6.046	0.286	RSU 82/MSAD 12		\$597,446.08	\$446,086.21	(\$151,359.87)			5.760	6.377	0.617	
214	\$112,269.92	5.625	5.069	(0.556)	RSU 83/MSAD 13		\$1,140,583.20	\$1,423,298.13	\$282,714.93			5.625	4.409	(1.216)	
215	\$168,748.04	5.760	4.707	(1.053)	RSU 84/MSAD 14		\$1,110,425.33	\$1,432,264.84	\$321,839.51			5.760	3.680	(2.080)	
216	\$221,927.90	5.760	5.235	(0.525)	RSU 85/MSAD 19		\$217,790.09	\$572,877.19	\$355,087.10			5.760	4.744	(1.016)	

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD						
1	VARIABLE MILL RATES AT 50/50																				
2	Statewide Mill Rate Target:			5.760						FY 27 RFL			Simulation 1 & 2			Statewide Mill Rate Target:			5.800		
3				75/25						Mill Rate 5.645			Variable Mill Rate 50/50								
4				New						2026-27			2026-27								
5				Mill Rates						EPS			EPS								
6				After						STATE			STATE								
7				Min. Cont						Share			Share								
8				Adjustments						Difference			Difference								
9				Min Cont Adj.						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
10				Mill Rate						SAUs			Minimum								
11				Difference						Contributor			Contributor								
12				(\$0.252)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
13				0.278						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
14				(0.934)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
15				(0.445)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
16				0.308						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
17				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
18				(0.342)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
19				0.566						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
20				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
21				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
22				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
23				(0.525)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
24				(0.525)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
25				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
26				0.084						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
27				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
28				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
29				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
30				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
31				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
32				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
33				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
34				0.620						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
35				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
36				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
37				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
38				0.105						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
39				(0.753)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
40				0.118						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
41				0.253						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
42				(0.342)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
43				(0.657)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
44				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
45				(0.172)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
46				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
47				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
48				(0.520)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
49				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
50				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
51				(1.117)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
52				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
53				(0.129)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
54				(0.067)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
55				0.146						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
56				(0.110)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
57				(0.221)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
58				(0.941)						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
59				0.890						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
60				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
61				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
62				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
63				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
64				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
65				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
66				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
67				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
68				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
69				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
70				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
71				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
72				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
73				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
74				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
75				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
76				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
77				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
78				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
79				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
80				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
81				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
82				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
83				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
84				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
85				0.000						ED 279 Sec 5 (A) Total			ED 279 Sec 5 (A) Total								
86																					