

# Maine's Essential Programs and Services (EPS) Public School Funding Model

ED 279 Report

Line by Line Information and Calculations

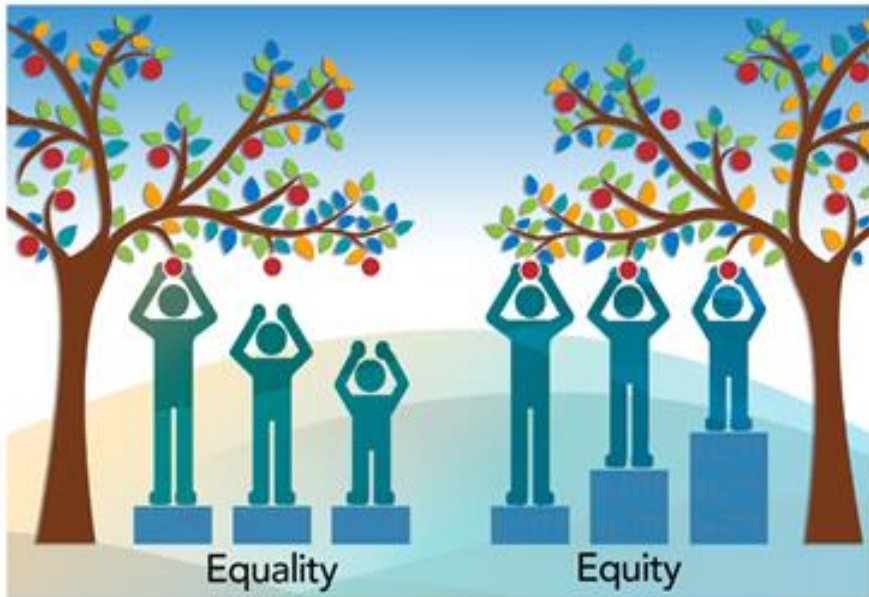
## Essential Programs & Services (EPS)

### Formula to Calculate Equitable State and Local (by Town) Shares for Funding Maine's PreK-12 Public Education

#### Background

The EPS formula (per Title 20-A, [Chapter 606-B](#)) provides the state with a mechanism for establishing a minimum sufficient funding level to ensure the opportunity for all Pre-K to 12 grade level students to meet the standards and goals established in Title 20-A, [Chapter 222](#); (Maine Learning Results) and an equitable way to distribute the funding responsibility between local communities and the state.

#### EQUALITY vs. EQUITY



**Equality = Sameness**  
GIVING EVERYONE  
THE SAME THING  
→ It only works if  
everyone starts from the  
same place.

**Equity = Fairness**  
ACCESS TO THE SAME  
OPPORTUNITIES  
→ We must first ensure  
equity before we can enjoy  
equality.

#### Equality vs. Equity Image:

1. The apples represent the minimum level of education each child in Main should have the opportunity to achieve.
2. The boxes represent the State contribution to education at each individual SAU level.
3. The people reaching for the apples represent each Town's property fiscal capacity (ability to contribute to education costs using local property taxes).

**Equality:** If the state provided an equal amount of funds to each town, many towns would not be able to afford the minimum education necessary for each student.

**Equity:** If the state provided less funding to towns with higher property fiscal capacity, they would then have the funds available to provide more to those towns with lower property fiscal capacity. Therefore, allowing for all students, no matter where they live, to have the same education opportunities for each student.

## **Determining Local Share**

- 1) Determine the EPS Defined Cost for each Unit (Total Allocation)
- 2) Determine the Required Local Share of Those Costs (Local Contribution)
  - a. Valuation by town as provided by the Maine Revenue Service each year determines ability to contribute
  - b. Percentage of students by town within a combined district determines distribution of Total Allocation by Town
  - c. Mil Expectation set by calculated recommended funding level each year
- 3) The Difference Between the Two is the State Share (State Contribution)

## **Key EPS Operating Cost Components:**

- Student Demographics (School Administrative Unit (SAU) Pupil Counts for PreK-K, 1-5, 6-8, 9-12 and Specialized Student Populations)
- EPS Per Pupil Rate for Each SAU (Per Pupil Rates Tailored for Each Unit Which Reflect Costs for Personnel, Administration, & Instructional Support)
- Weighted Amounts (Additional Per Pupil Amounts for Limited English Proficiency (LEP) and Economically Disadvantaged Pupils)
- Targeted Amounts (Additional Per Pupil Amounts for PreK Pupils, K-2 Pupils, Student Assessment, and Technology Resources)
- Other Adjustments (Isolated Small Schools, Adult Education, and Equivalent Instruction)

## **EPS Formula is a State Funding Calculation – Budgets and Spending are Local Decisions**

- Locals determine the amount to be spent on education. Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".
- Locals determine the number of staff, the programs to offer, and the budgeting and spending funds.

## Reported out to school districts on the ED279 reports

- The information in this report is required by state statute and must be reported out to school districts by Feb 1 of the prior fiscal year. (Fiscal Year is from July 1 to June 30)
- ED279s are public documents and can be found on the Maine Department of Education (DOE) [website](#).
- Sections of the ED279:
  - Section 1 = Per Pupil Rates to Operate a School for regular education; used as multiplier in Section 2
  - Section 2 = Operating Cost allocations for all subsidizable students and additional weights for specific types of student demographics (i.e., Multilingual Learners, Economically Disadvantaged)
  - Section 3 = Other subsidizable allocations specific to each SAU (i.e., Special Education, Transportation, Gifted & Talented, School Construction)
  - Section 4 = Determines State and Local required contribution (Local Share and State Share)
  - Section 5 = Additional adjustments as required
  - Section 6 = Monthly subsidy allocation expected in fiscal year

Section 1:

Section 1: Computation of EPS Rates														Section : 1														
A) Attending Counts:														PreK-K		1-5		6-8		PreK-8		9-12		Total				
1) Attending Pupils ( October 2023)		218.0		+	771.0		+	491.0		=	1,480.0		+	676.0		=	2,156.0											
2) Attending Pupils (October 2024)		222.0		+	730.0		+	492.0		=	1,444.0		+	657.0		=	2,101.0											
3) Attending Pupils Average		220.0		+	750.5		+	491.5		=	1,462.0		+	666.5		=	2,128.5											
											68.69 %			31.31 %			100 %											
B) Staff Positions		PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary			
1) Teachers		14.67	(15: 1)	+	44.15	(17:1)	+	28.91	(17:1)	+	41.66	(16:1)	=	129.38	÷	127.1	=	1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693			
2) Guidance		0.63	(350: 1)	+	2.14	(350:1)	+	1.40	(350:1)	+	2.67	(250:1)	=	6.84	÷	9.0	=	0.76	x	557,042	=	423,547	=	290,921	132,626			
3) Librarians		0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	1.0	=	2.66	x	76,531	=	203,621	=	139,861	63,760			
4) Health		0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	5.0	=	0.53	x	313,918	=	167,045	=	114,738	52,307			
5) Education Techs		1.93	(114: 1)	+	6.58	(114:1)	+	1.58	(312:1)	+	2.11	(316:1)	=	12.20	÷	31.1	=	0.39	x	890,647	=	349,321	=	239,938	109,383			
6) Library Techs		0.44	(500: 1)	+	1.50	(500:1)	+	0.98	(500:1)	+	1.33	(500:1)	=	4.26	÷	5.0	=	0.85	x	157,156	=	133,803	=	91,905	41,898			
7) Clerical		1.10	(200: 1)	+	3.75	(200:1)	+	2.46	(200:1)	+	3.33	(200:1)	=	10.64	÷	11.0	=	0.97	x	456,260	=	441,432	=	303,206	138,226			
8) School Admin.		0.72	(305: 1)	+	2.46	(305:1)	+	1.61	(305:1)	+	2.12	(315:1)	=	6.91	÷	8.0	=	0.86	x	765,272	=	660,942	=	453,980	206,962			
C) Computation of Benefits:								Percentage		Elementary Salary		Secondary Salary				Elementary Benefits		Secondary Benefits										
1) Teachers, Guidance, Librarians & Health								26.00%		X		5,890,524		2,685,386				=		1,531,536		698,200						
2) Education & Library Technicians								40.00%		X		331,843		151,281				=		132,737		60,512						
3) Clerical								40.00%		X		303,206		138,226				=		121,282		55,290						
4) School Administrators								21.00%		X		453,980		206,962				=		95,336		43,462						
D) Other Support Per-Pupil Costs:								PreK-8		9-12		Elementary Students		Secondary Students				Elementary Support		Secondary Support								
1) Substitute Teachers (1/2 Day)								52		52		X		1,462.0		666.5				=		76,024		34,658				
2) Supplies and Equipment								433		599		X		1,462.0		666.5				=		633,046		399,234				
3) Professional Development								74		74		X		1,462.0		666.5				=		108,188		49,321				
4) Instructional Leadership Support								36		36		X		1,462.0		666.5				=		52,632		23,994				
5) Co- and Extra-Curricular Student								48		144		X		1,462.0		666.5				=		70,176		95,976				
6) System Administration/Support								135		135		X		1,462.0		666.5				=		197,370		89,978				
7) Operations & Maintenance								1267		1504		X		1,462.0		666.5				=		1,852,354		1,002,416				
E) Other Adjustments:																												
1) Regional Adjustment for Staff & Substitute Salaries												Regional Index =		0.95								-352,779		-160,826				
Section 1: Totals																							11,497,455		5,574,070			
Divided by Attending Pupils:																							÷		1,462.0		666.5	
Calculated EPS Rates Per Pupil:																							=		7,864		8,363	

**Section 1 – Lines A1, A2, & A3: Attending Pupil Counts**

- Average of the October attending pupil counts for the school unit from the previous two years, (i.e., for School Year 2025-26 the pupil counts used are from the 10/1/23 and 10/1/24 attending enrollment counts as reported by SAUs in Synergy).
- Attending student counts are based on where the public-school students are educated.
  - Resident students attending schools in the local school district + students from outside the school district who are tuitioned from other school districts.
  - Counts are separated by grade levels (PreK-K, 1-5, 6-8, and 9-12)
  - Used in Section 1B for calculating the EPS required number of full-time equivalent (FTE) of staff using ratios for each grade level.

Data is from Synergy October 1<sup>st</sup> Enrollment Reports

**Section 1: Computation of EPS Rates**

A) Attending Counts:		PreK-K			1-5			6-8			PreK-8			9-12			Total
1) Attending Pupils	(October 2023)	218.0	+	771.0	+	491.0	=	1,480.0	+	676.0	=	2,156.0					
2) Attending Pupils	(October 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0					
3) Attending Pupils Average		220.0	+	750.5	+	491.5	=	1,462.0	+	666.5	=	2,128.5					
								68.69 %			31.31 %			100 %			

## Section 1 – Lines B1-B8: ESP Full-time Equivalent (FTE)

### Staff Positions

- EPS Funding is determined by FTE Ratios of Staff to Students necessary for each grade level and position.
- Current Staff to Student Ratios are shown in the table to the right; an adjustment is made if the total number of PreK-12 students from Section 1 Line A3 is less than 1200:
- EPS FTE Total is determined by dividing the Average Attending Pupils from Section 1 Line A3 for each Grade Level by the EPS Ratio; then adding the results for the four grade levels.

Position	PreK – K		1 - 5		6 - 8		9 - 12	
		Under 1200		Under 1200		Under 1200		Under 1200
A. Teachers	15:1	15:1	17:1	17:1	17:1	17:1	16:1	16:1
B. Guidance	350:1	315:1	350:1	315:1	350:1	315:1	250:1	225:1
C. Librarians	800:1	720:1	800:1	720:1	800:1	720:1	800:1	720:1
D. Health	800:1	720:1	800:1	720:1	800:1	720:1	800:1	720:1
E. Education Techs	114:1	103:1	114:1	103:1	312:1	281:1	316:1	285:1
F. Library Techs	500:1	450:1	500:1	450:1	500:1	450:1	500:1	450:1
G. Clerical	200:1	180:1	200:1	180:1	200:1	180:1	200:1	180:1
H. School Admin	305:1	275:1	305:1	275:1	305:1	275:1	315:1	284:1

### Section 1: Computation of EPS Rates

#### A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2023)	218.0	+	771.0	+	491.0	=	1,480.0	+	676.0	=	2,156.0
2) Attending Pupils (October 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0
3) Attending Pupils Average	220.0	+	750.5	+	491.5	=	1,462.0	+	666.5	=	2,128.5
							68.69 %		31.31 %		100 %

### EPS Funding for Teachers Calculation

PreK-K	220.0	÷	15	=	14.67		B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE ÷ Total
PreK-K	220.0	÷	15	=	14.67	→	1) Teachers	14.67	(15:1)	+	44.15	(17:1)	+	28.91	(17:1)	+	41.66	(16:1)	=	129.38 ÷
1 – 5	750.5	÷	17	=	44.15	→	2) Guidance	0.63	(350:1)	+	2.14	(350:1)	+	1.40	(350:1)	+	2.67	(250:1)	=	6.84 ÷
6 – 8	491.5	÷	17	=	28.91	→	3) Librarians	0.28	(800:1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66 ÷
9 – 12	666.5	÷	16	=	41.66	→	4) Health	0.28	(800:1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66 ÷
						→	5) Education Techs	1.93	(114:1)	+	6.58	(114:1)	+	1.58	(312:1)	+	2.11	(316:1)	=	12.20 ÷
						→	6) Library Techs	0.44	(500:1)	+	1.50	(500:1)	+	0.98	(500:1)	+	1.33	(500:1)	=	4.26 ÷
						→	7) Clerical	1.10	(200:1)	+	3.75	(200:1)	+	2.46	(200:1)	+	3.33	(200:1)	=	10.64 ÷
						→	8) School Admin.	0.72	(305:1)	+	2.46	(305:1)	+	1.61	(305:1)	+	2.12	(315:1)	=	6.91 ÷
Total Teachers Funded per Attending Students					129.38															



- Actual Staff FTE Totals are obtained from the NEO Staff module as entered by the SAU and downloaded on November 15<sup>th</sup> of each year.
- Percentage of EPS Funding is determined by dividing the allowable EPS FTE Total by the Actual FTE Total.

$$129.38 \div 127.10 = 1.02$$

The EPS Staff Salary is determined using the Salary Matrix shown on the next page. The Years of Experience and Education Level Attained for each actual staff person are important factors in determining the Minimum Teacher Salary for the EPS Funding formula. The data entered by the SAU into the NEO Staff Module is used along with the Salary Matrix to determine the salary for each EPS Staff Position – the total of those positions is then used in this calculation.

**Actual salaries are ultimately determined by local contract agreements.**

=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
=	129.38	÷	127.1	=	1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693
=	6.84	÷	9.0	=	0.76	x	557,042	=	423,547	=	290,921	132,626
=	2.66	÷	1.0	=	2.66	x	76,531	=	203,621	=	139,861	63,760
=	2.66	÷	5.0	=	0.53	x	313,918	=	167,045	=	114,738	52,307
=	12.20	÷	31.1	=	0.39	x	890,647	=	349,321	=	239,938	109,383
=	4.26	÷	5.0	=	0.85	x	157,156	=	133,803	=	91,905	41,898
=	10.64	÷	11.0	=	0.97	x	456,260	=	441,432	=	303,206	138,226
=	6.91	÷	8.0	=	0.86	x	765,272	=	660,942	=	453,980	206,962

**Note:** If the *actual FTE staff* is **more** than the *EPS FTE Total*, the funding amount will be reduced to match the allowable EPS funding percentage.

If the *actual FTE staff* is **less** than the *EPS FTE Total*, the funding amount will be increased to match the EPS funding percentage.



## FY 26 SALARY MATRIXES

### SALARY MATRIX for Teachers, Guidance/Social Workers, and Librarians

Education Category					
Years of Experience	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	1.00	1.07	1.16	1.28	1.28
1-5	1.05	1.12	1.21	1.33	1.33
6-10	1.17	1.25	1.33	1.45	1.45
11-15	1.34	1.42	1.50	1.62	1.62
16-20	1.49	1.57	1.65	1.77	1.77
21-25	1.61	1.69	1.77	1.89	1.89
26-30	1.67	1.75	1.83	1.95	1.95
31+	1.71	1.78	1.87	1.99	1.99

CLASSROOM TEACHER  
LITERACY SPECIALIST  
LONG TERM SUBSTITUTE TEACHER  
TITLE I TEACHER  
ENGLISH LEARNER TEACHER  
SCHOOL SOCIAL WORKER  
DIRECTOR OF GUIDANCE  
GUIDANCE COUNSELOR  
LIBRARIAN/MEDIA SPECIALIST

Education Category					
Years of Experience	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	41,820	44,747	48,511	53,530	53,530
1-5	43,911	46,838	50,602	55,621	55,621
6-10	48,929	52,275	55,621	60,639	60,639
11-15	56,039	59,384	62,730	67,748	67,748
16-20	62,312	65,657	69,003	74,021	74,021
21-25	67,330	70,676	74,021	79,040	79,040
26-30	69,839	73,185	76,531	81,549	81,549
31+	71,512	74,440	78,203	83,222	83,222

### SALARY MATRIX for Education Technicians and Library Technicians/Media Assistants

Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	1.00	1.10	1.20	1.00	1.10	1.20
1-5	1.02	1.11	1.22	1.02	1.11	1.22
6-10	1.08	1.18	1.28	1.08	1.18	1.28
11-15	1.14	1.24	1.34	1.14	1.24	1.34
16+	1.19	1.28	1.39	1.19	1.28	1.39

ED TECH I  
ED TECH II  
ED TECH III  
ED TECH I - LIBRARY/MEDIA  
ED TECH II - LIBRARY/MEDIA  
ED TECH III - LIBRARY/MEDIA

Base Salary for Matrix Education Technician II with zero experience						
Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	23,145	25,460	27,774	23,145	25,460	27,774
1-5	23,608	25,691	28,237	23,608	25,691	28,237
6-10	24,997	27,311	29,626	24,997	27,311	29,626
11-15	26,385	28,700	31,014	26,385	28,700	31,014
16+	27,543	29,626	32,172	27,543	29,626	32,172

### SALARY MATRIX for School Administrators

State-wide Average Salary 98,745

PRINCIPAL  
ASSISTANT PRINCIPAL  
TEACHING PRINCIPAL

Actual FTEs:

		School Enrollment							
1. A. Principals	School Enrollment	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
	Ratio:	.88	.92	.96	1.01	1.05	1.11	1.18	1.24
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
1. B. Asst. Principals	School Enrollment	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
	Ratio:	.70	.73	.78	.83	.87	.93	.99	1.06
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
		Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
		86,896	90,845	94,795	99,732	103,682	109,607	116,519	122,444
		Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary
		69,122	72,084	77,021	81,958	85,908	91,833	97,758	104,670

### SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary
<1	1.00	33,885
1-5	1.08	36,596
6-10	1.18	39,984
11-15	1.27	43,034
16+	1.30	44,051

ADMINISTRATIVE ASSISTANT/SECRETARY  
School Level Administrative Asst./Secretaries only

		Years of Experience				
Secretaries		<1	1-5	6-10	11-15	16+
FTE		1.00	1.00	1.00	1.00	1.00
Salary		33,885	36,596	39,984	43,034	44,051

### SALARY MATRIX for Health staff

State-wide Average Salary 60,955

Years of Experience	Health Salary Factor	Health Salary
<1	0.85	51,812
1-5	0.93	56,688
6-10	0.94	57,298
11-15	1.06	64,612
16+	1.11	67,660

NURSE

		Years of Experience				
Health		<1	1-5	6-10	11-15	16+
FTE		1.00	1.00	1.00	1.00	1.00
Salary		51,812	56,688	57,298	64,612	67,660

The Adjusted EPS Salary is calculated by multiplying the SAU Data in EPS Matrix Salary amount by the % of EPS. That amount is then distributed to the Elementary and Secondary columns based on the percentage of attending pupils determined in Section 1A.

In this example, Elementary Students = 68.69% and Secondary Students =31.31%; therefore 68.69% of each Adjusted EPS Salary amount is in the Elementary Salary column and 31.31% of each Adjusted EPS Salary amount is in the Secondary Salary column.

Elementary Teacher EPS Salary:  $7,781,697 \times 68.69\% = 5,345,004$

Secondary Teacher EPS Salary:  $7,781,697 \times 31.31\% = 2,436,693$

*(figure may slightly differ due to the number of decimals in multiple calculations)*

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2023)	218.0	+	771.0	+	491.0	=	1,480.0	+	676.0	=	2,156.0
2) Attending Pupils (October 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0
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							68.69 %		31.31 %		100 %

% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693
0.76	x	557,042	=	423,547	=	290,921	132,626
2.66	x	76,531	=	203,621	=	139,861	63,760
0.53	x	313,918	=	167,045	=	114,738	52,307
0.39	x	890,647	=	349,321	=	239,938	109,383
0.85	x	157,156	=	133,803	=	91,905	41,898
0.97	x	456,260	=	441,432	=	303,206	138,226
0.86	x	765,272	=	660,942	=	453,980	206,962

**Note:** If the *actual FTE staff* is **more** than the *EPS FTE Total*, the funding amount will be reduced to match the allowable EPS funding percentage.

If the *actual FTE staff* is **less** than the *EPS FTE Total*, the funding amount will be increased to match the EPS funding percentage.

## Section 1 – Lines C1-4: Computation of Benefits

C) Computation of Benefits:				Percentage		Elementary Salary	Secondary Salary			Elementary Benefits	Secondary Benefits
1)	Teachers, Guidance, Librarians & Health			26.00%	X	5,890,524	2,685,386	=		1,531,536	698,200
2)	Education & Library Technicians			40.00%	X	331,843	151,281	=		132,737	60,512
3)	Clerical			40.00%	X	303,206	138,226	=		121,282	55,290
4)	School Administrators			21.00%	X	453,980	206,962	=		95,336	43,462

Benefits are calculated using the EPS determined percentage for each category.  
The current EPS Salary Benefits percentage amounts for each of the following categories are:

Salary Benefits	%
A. Teacher, Guidance, Librarians & Health	26%
B. Education & Library Technicians	40%
C. Clerical	40%
D. School Administrators	21%

The example below shows how the Benefits are calculated on the ED279.

													68.69 %	31.31 %	100 %									
B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	14.67	(15:1)	+	44.15	(17:1)	+	28.91	(17:1)	+	41.66	(16:1)	=	129.38	÷	127.1	=	1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693
2) Guidance	0.63	(350:1)	+	2.14	(350:1)	+	1.40	(350:1)	+	2.67	(250:1)	=	6.84	÷	9.0	=	0.76	x	557,042	=	423,547	=	290,921	132,626
3) Librarians	0.28	(800:1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	1.0	=	2.66	x	76,531	=	203,621	=	139,861	63,760
4) Health	0.28	(800:1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	5.0	=	0.53	x	313,918	=	167,045	=	114,738	52,307
SUM																						5,890,524	2,685,386	
C) Computation of Benefits:													Percentage		Elementary Salary	Secondary Salary					Elementary Benefits	Secondary Benefits		
1) Teachers, Guidance, Librarians & Health													26.00%	X	5,890,524	2,685,386	=			1,531,536	698,200			
Total EPS Salaries: (Teachers, Guidance, Librarians & Health)															Elementary Salaries	EPS Benefits	= Elementary Benefits	Secondary Salaries	EPS Benefits	= Secondary Benefits				
															5,890,524	26.00%	1,531,536	2,685,386	26.00%	698,200				

## Section 1 – Lines D1-7: Other Support Per-Pupil Costs

Other Support Per-Pupil Costs are calculated based on the EPS determined Per Pupil Amount.

Using the most recent (FY 26) EPS Per Pupil amounts for each of the support costs, the example below shows how the calculation of Other Support Costs are calculated on the ED279.

### Section 1: Computation of EPS Rates

#### A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2023)	218.0	+	771.0	+	491.0	=	1,480.0	+	676.0	=	2,156.0
2) Attending Pupils (October 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0
3) Attending Pupils Average	220.0	+	750.5	+	491.5	=	1,462.0	+	666.5	=	2,128.5
							68.69 %		31.31 %		100 %

#### D) Other Support Per-Pupil Costs:

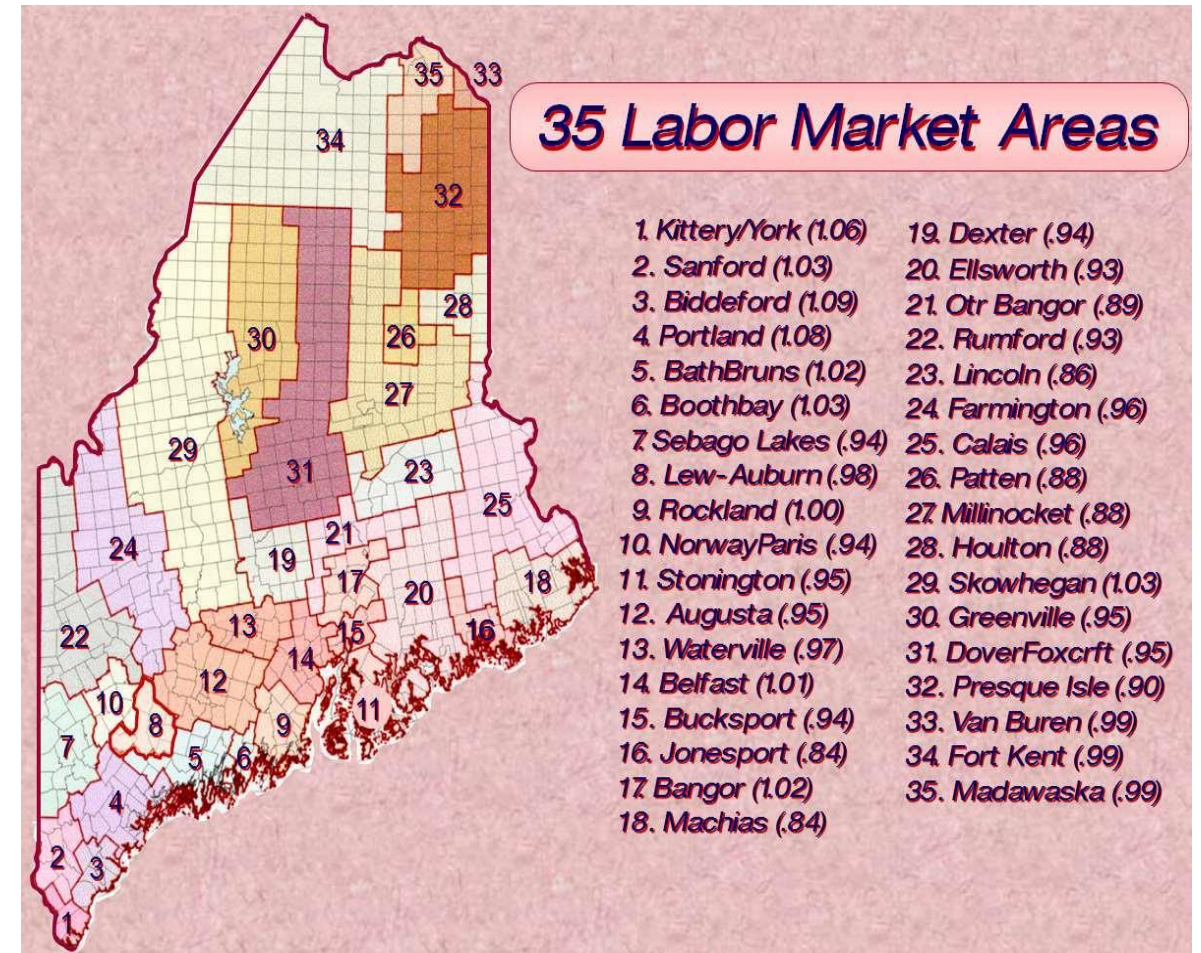
	PreK-8	9-12	Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	52	52 X	1,462.0	666.5	=	76,024	34,658
2) Supplies and Equipment	433	599 X	1,462.0	666.5	=	633,046	399,234
3) Professional Development	74	74 X	1,462.0	666.5	=	108,188	49,321
4) Instructional Leadership Support	36	36 X	1,462.0	666.5	=	52,632	23,994
5) Co- and Extra-Curricular Student	48	144 X	1,462.0	666.5	=	70,176	95,976
6) System Administration/Support	135	135 X	1,462.0	666.5	=	197,370	89,978
7) Operations & Maintenance	1267	1504 X	1,462.0	666.5	=	1,852,354	1,002,416

Other Support Per-Pupil Costs:	PreK-8 Rate	Elementary Students	= Elementary Support Costs	9-12 Rate	Secondary Students	= Secondary Support Costs
Substitute Teacher (1/2 Day)	52	1462	76,024	52	666.5	34,658



## Section 1 – Line E1: Regional Adjustment for Staff & Substitute Salaries

- The Regional Adjustment for Staff & Substitute Salaries is necessary due to the variations in Income Levels and Housing Costs throughout the State of Maine.
- A fundamental premise of Essential Programs and Services is that there must be adequate resources to achieve desired outcomes and there must be equity in the distribution of adequate resources.
- The calculation of Personnel Costs in EPS is based on:
  - EPS Guiding Personnel Ratios
  - SAU Staff Profiles (Experience and Education level of staff)
  - Regional Cost Differences
- The EPS Regional Adjustment will either increase or decrease total salaries plus substitutes for a school unit based on the Labor Market Regional Cost Factor where the school unit is located.
- The 35 Labor Market Areas and the EPS regional cost factor for each are shown to the right:
  - the cost of living in Kittery/York is higher than in most other areas of the state – therefore the Regional Adjustment for school units in that labor market area is an increase of 6% over the cost of Salaries + Substitutes.
- The example on the next page shows how the Regional Adjustment is calculated in the ED279 report.



## Section 1 – Line E1: Regional Adjustment for Staff & Substitute Salaries Cont.

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	14.67	(15: 1)	+	44.15	(17:1)	+	28.91	(17:1)	+	41.66	(16:1)	=	129.38	÷	127.1	=	1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693
2) Guidance	0.63	(350: 1)	+	2.14	(350:1)	+	1.40	(350:1)	+	2.67	(250:1)	=	6.84	÷	9.0	=	0.76	x	557,042	=	423,547	=	290,921	132,626
3) Librarians	0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	1.0	=	2.66	x	76,531	=	203,621	=	139,861	63,760
4) Health	0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	÷	5.0	=	0.53	x	313,918	=	167,045	=	114,738	52,307
5) Education Techs	1.93	(114: 1)	+	6.58	(114:1)	+	1.58	(312:1)	+	2.11	(316:1)	=	12.20	÷	31.1	=	0.39	x	890,647	=	349,321	=	239,938	109,383
6) Library Techs	0.44	(500: 1)	+	1.50	(500:1)	+	0.98	(500:1)	+	1.33	(500:1)	=	4.26	÷	5.0	=	0.85	x	157,156	=	133,803	=	91,905	41,898
7) Clerical	1.10	(200: 1)	+	3.75	(200:1)	+	2.46	(200:1)	+	3.33	(200:1)	=	10.64	÷	11.0	=	0.97	x	456,260	=	441,432	=	303,206	138,226
8) School Admin.	0.72	(305: 1)	+	2.46	(305:1)	+	1.61	(305:1)	+	2.12	(315:1)	=	6.91	÷	8.0	=	0.86	x	765,272	=	660,942	=	453,980	206,962
D) Other Support Per-Pupil Costs:																								
1) Substitute Teachers (1/2 Day)							PreK-8	9-12	Elementary Students						Secondary Students								Elementary Support	Secondary Support
							52	52	X	1,462.0					666.5								76,024	34,658

### E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries

Regional Index =

0.95

-352,779

-160,826

Section 1: Totals

11,497,455

5,574,070

Elementary Regional Adjustment Calculation	
Sum of all Elementary Salaries	6,979,553
+ Elementary Substitute Teacher Costs	76,024
= Elementary Total Staff & Substitute Salaries	7,055,577
x Labor Market Factor (LMF) can be + or -	-0.05
Factors below 1 are negative (1-.95=-.05)	
Total Salaries x LMF = Labor Market Adjustment (+ or -)	(352,779)
Section 1 TOTAL =	11,850,234
= Section 1 Total After Adjustment	11,497,455

Secondary Regional Adjustment Calculation	
Sum of all Secondary Salaries	3,181,855
+ Secondary Substitute Teacher Costs	34,658
= Secondary Total Staff & Substitute Salaries	3,216,513
x Labor Market Factor (+ or -)	-0.05
Factors below 1 are negative (1-.95=-.05)	
Total Salaries x LMF = Labor Market Adjustment (+ or -)	(160,826)
Section 1 TOTAL =	5,734,896
= Section 1 Total After Adjustment	5,574,070



Section 1 – Totals: Calculated EPS Per-Pupil Rates

EPS Per-Pupil Rates are tailored for each individual SAU and reflect the costs for Personnel, Administration, and Instructional Support in that specific SAU.

The rates are determined by dividing the Total Support Costs after the Regional Adjustment has been applied (Section 1: Totals) by the 2-year average Attending Pupil Count for both Elementary and Secondary.

The Per Pupil rates are then the multiplier used to determine operating cost allocations on the subsequent pages of the ED279 report.

The following example illustrates the calculation.

If the SAU does not operate either an Elementary or Secondary School, or both, then the EPS Rate is determined using an average of the EPS rates for the SAU(s) where the resident students attend school.

Section 1: Totals			11,497,455	5,574,070
Divided by Attending Pupils:	÷		1,462.0	666.5
Calculated EPS Rates Per Pupil:	=		7,864	8,363

**Important Note:** The EPS per-pupil rates determined on section 1 of the ED 279 are *not* the per-pupil amount of funding for each student in the SAU.

The EPS rates reflect the approximate cost per student to operate a school at the local level for regular education only.

These rates do NOT include additional costs such as special education, transportation, gifted and talented, and state-funded school construction – those costs are all reflected in section 3 of the ED 279 report.

## Section 2:

### Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils ( Includes Superintendent Transfers )				PreK	K-8	9-12	Total	
1)	October 2023			78.0 +	1,415.0 +	635.0 =	2,128.0	
2)	October 2024 (may include PreK estimates)			77.0 +	1,380.0 +	609.0 =	2,066.0	
3)	Subsidizable Pupils Average			77.5 +	1,397.5 +	622.0 =	2,097.0	
							SAU EPS Rates from Page 1	Basic Cost Allocations
B) Basic Counts				Average Pupils				
1)	PreK Pupils	(Most Recent Oct Only)	77.0		X	7,864 =	605,528.00	
2)	K-8 Pupils		1,397.5		X	7,864 =	10,989,940.00	
3)	9-12 Pupils		622.0		X	8,363 =	5,201,786.00	
4)	Adult Education Courses at .1		21.2		X	8,363 =	177,295.60	
5)	PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000		X	7,864 =	0.00	
6)	K-8 Equiv. Instruction Pupils		0.250		X	7,864 =	1,966.00	
7)	9-12 Equiv. Instruction Pupils		0.500		X	8,363 =	4,181.50	
C) Weighted Counts (Most Recent Oct Only)				Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @	0.5786	44.6	X	0.15	X	7,864 =	52,610.16
2)	K-8 Disadvantaged @	0.5786	808.6	X	0.15	X	7,864 =	953,824.56
3)	9-12 Disadvantaged @	0.5786	359.9	X	0.15	X	8,363 =	451,476.56
4)	PreK Multilingual Learners		0.0	X	0.500	X	7,864 =	0.00
5)	K-8 Multilingual Learners		100.0	X	0.500	X	7,864 =	393,200.00
6)	9-12 Multilingual Learners		59.0	X	0.500	X	8,363 =	246,708.50
							EPS Targeted Amount	Targeted Cost Allocations
D) Targeted Funds				Pupils	EPS Weights			
1)	PreK Student Assessment	(Most Recent Oct Only)	77.0			X	56.00 =	4,312.00
2)	K-8 Student Assessment		1,397.5			X	56.00 =	78,260.00
3)	9-12 Student Assessment		622.0			X	56.00 =	34,832.00
4)	PreK Technology Resources	(Most Recent Oct Only)	77.0			X	123.00 =	9,471.00
5)	K-8 Technology Resources		1,397.5			X	123.00 =	171,892.50
6)	9-12 Technology Resources		622.0			X	369.00 =	229,518.00
7)	PreK Pupils	(Most Recent Oct Only)	77.0	X	0.10	X	7,864 =	60,552.80
8)	K-2 Pupils		447.0	X	0.10	X	7,864 =	351,520.80
9)	PreK Disadvantaged Targeted	(Most Recent Oct Only)	44.6	X	0.05	X	7,864 =	17,536.72
10)	K-8 Disadvantaged Targeted		808.6	X	0.05	X	7,864 =	317,941.52
11)	9-12 Disadvantaged Targeted		359.9	X	0.05	X	8,363 =	150,492.19
E) Isolated Small School Adjustment								
1)	PreK-8 Isolated Small School Adjustment						=	0.00
2)	9-12 Isolated Small School Adjustment						=	0.00
Section 2: Operating Allocation Totals							=	20,504,846.41

**Section 2: (Operating Cost Allocations) – Lines A1-2: Subsidizable Pupils (Includes Superintendent Transfers)**

Public School Resident Subsidy Counts are the students whose parents or legal guardians reside within the school administrative units (SAU). These numbers are derived from the publicly funded resident enrollment counts reported in the State Student Information System (Synergy) on October 1 annually. Superintendent transfers are included in Subsidy Counts.

For public school systems, the October 1 subsidy counts are used to determine operating cost allocations for an SAU.

Section 2: Operating Cost Allocations		Section : 2			
A) Subsidizable Pupils ( Includes Superintendent Transfers )		PreK	K-8	9-12	Total
1) October 2023		78.0 +	1,415.0 +	635.0 =	2,128.0
2) October 2024 (may include PreK estimates)		77.0 +	1,380.0 +	609.0 =	2,066.0
3) Subsidizable Pupils Average		77.5 +	1,397.5 +	622.0 =	2,097.0

Public school unit resident subsidizable counts include:

- Resident students from the local school unit attending schools in the local school unit.
- Resident students from the local school unit who are tuitioned to other public schools or private schools and who are paid for with public funds.
- Resident students from other school units that have been transferred by a Superintendent Transfer/Agreement.

Resident Subsidy Counts do NOT include:

- Students educated in the Maine Indian Education system (except for the Maine Indian Education Unit).
- Students educated in State Operated schools.
- Students educated in the Unorganized Territories.
- Students educated in private schools (non-publicly funded).
- Students educated for free or paid for by their parents or guardians.
- Students either below the minimum age or over the maximum age for service.

## Section 2: (Operating Cost Allocations) – Lines B1-7: Basic Counts

B)	Basic Counts	Average Pupils		Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	77.0	X	7,864 =	605,528.00
2)	K-8 Pupils	1,397.5	X	7,864 =	10,989,940.00
3)	9-12 Pupils	622.0	X	8,363 =	5,201,786.00
4)	Adult Education Courses at .1	21.2	X	8,363 =	177,295.60
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,864 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.250	X	7,864 =	1,966.00
7)	9-12 Equiv. Instruction Pupils	0.500	X	8,363 =	4,181.50

- **B1: PreK Pupils Basic Count Operating Cost Allocation** is determined by using the most recent October 1st PreK Pupils, times the Elementary SAU EPS Rate as determined in Section 1 of the ED 279 report.
- **B2: K-8 Pupils Basic Count Operating Cost Allocation** is determined by using the Average of the two most recent October 1st K-8, times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.
- **B3: 9-12 Pupils Basic Count Operating Cost Allocation** is determined by using the Average of the two most recent October 1st 9-12 Pupils, times the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report.
- **B4: Adult Education Courses at .1 Operating Cost Allocation** is determined by multiplying the adult education course count as reported by the SAU (on the EFM 39A and EFM 39B reports in NEO) by the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report. (Note: for state subsidy purposes, school-aged adult ed student courses are counted as .1 of a course for each semester-long course taken.)
- **B5: PreK Equivalent Instruction Pupils Basic Count Operating Cost Allocation** is determined by using the most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.
- **B6: K-8 Equivalent Instruction Pupils Basic Count Operating Cost Allocation** is determined by using the average of the two most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.
- **B7: 9-12 Equivalent Instruction Pupils Basic Count Operating Cost Allocation** is determined by using the average of the two most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report.
  - **Definition of PreK, K-8 and 9-12 Equivalent Instruction Pupils:** an SAU is entitled to receive state subsidy for any student who receives instruction through one or more on-site academic courses from a public school but is not a full-time student (i.e., a home-schooled student). The rate of reimbursement must be established in increments of 0.25 full-time equivalent status up to 1.0 full-time equivalent status based on the average amount of time per day that a student receives on-site academic services from a public school. (Title 20-A, §5021, Subsection 8)

## Section 2: (Operating Cost Allocations) – Lines C1-6: Weighted Counts

Section 2: Operating Cost Allocations

A) Subsidizable Pupils ( Includes Superintendent Transfers )

	PreK	K-8	9-12	Total
1) October 2023	78.0 +	1,415.0 +	635.0 =	2,128.0
2) October 2024 (may include PreK estimates)	77.0 +	1,380.0 +	609.0 =	2,066.0
3) Subsidizable Pupils Average	77.5 +	1,397.5 +	622.0 =	2,097.0

C) Weighted Counts (Most Recent Oct Only)

	PreK	K-8	9-12	SAU EPS Rates from	Weighted Cost Allocations
1) PreK Disadvantaged @ 0.5786	44.6	X	0.15	X	52,610.16
2) K-8 Disadvantaged @ 0.5786	808.6	X	0.15	X	953,824.56
3) 9-12 Disadvantaged @ 0.5786	359.9	X	0.15	X	451,476.56
4) PreK Multilingual Learners	0.0	X	0.500	X	0.00
5) K-8 Multilingual Learners	100.0	X	0.500	X	393,200.00
6) 9-12 Multilingual Learners	59.0	X	0.500	X	246,708.50

Percentage of Total K-8 Pupils economically disadvantaged pupils using October counts from the State Student Information System

Number of Pupils is determined by using the PreK (current year only Oct Count); K-8 and 9-12 Average Year Pupils from Lines B1-3 Basic Counts respectively, times the percentage of disadvantaged students

Multilingual Learner (MLL) student EPS weights are as follows: SAU with 15 or fewer total MLL students = .70 SAU with 16 – 250 total MLL students = .50 SAU with 251 or more total MLL students = .525

Disadvantaged Pupil EPS Rates are .15 as determined by statute.

**PreK, K-8 and 9-12 Disadvantaged Percentage** is the highest of these three calculations of the most recent October 1st counts reported in the State Student Information System.

- K-8 Economically Disadvantaged / Total K-8 Subsidy Students
- 9-12 Economically Disadvantaged / Total 9-12 Subsidy Students
- Total Economically Disadvantaged / Total Subsidy Students

**PreK, K-8 and 9-12 Disadvantaged Weighted Count Operating Cost Allocation** is determined by multiplying the percentage of economically disadvantaged pupils by the most recent October PreK Pupils (Line B1) and by the average K-8 (Line B2) or 9-12 (Line B3) pupils; then multiplying that number of disadvantaged pupils by the EPS determined weight (.15 at this time) and finally multiplying it by the Elementary or Secondary SAU EPS Rate as determined on page 1 of the ED279 report.  
(Example:  $0.5786 \times 77 = 44.6 \times 0.15 = 6.69 \times 7,864 = \$52,610.16$ )

**PreK, K-8 and 9-12 Multilingual Learner (MLL) Weighted Count Operating Cost Allocation** is determined by multiplying the number of MLL students that are provided services through programs approved by the Department of Education most recent October count by the weight as determined depending upon the total number of MLL students in the SAU and then multiplying that by the Elementary or Secondary SAU Rate as determined on page 1 of the ED279 report.

## Section 2: (Operating Cost Allocations) – Lines D1-11: Targeted Funds

D) Targeted Funds		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)	77.0		X	56.00	4,312.00
2)	K-8 Student Assessment	1,397.5		X	56.00	78,260.00
3)	9-12 Student Assessment	622.0		X	56.00	34,832.00
4)	PreK Technology Resources (Most Recent Oct Only)	77.0		X	123.00	9,471.00
5)	K-8 Technology Resources	1,397.5		X	123.00	171,892.50
6)	9-12 Technology Resources	622.0		X	369.00	229,518.00
7)	PreK Pupils (Most Recent Oct Only)	77.0	X	0.10	7,864	60,552.80
8)	K-2 Pupils	447.0	X	0.10	7,864	351,520.80
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)	44.6	X	0.05	7,864	17,536.72
10)	K-8 Disadvantaged Targeted	808.6	X	0.05	7,864	317,941.52
11)	9-12 Disadvantaged Targeted	359.9	X	0.05	8,363	150,492.19

Public Pre-School Approved Programs to Grade 2 Students additional weight is .10 as determined by statute.

Approved programs that benefit economically disadvantaged students receive additional weight of .05 as determined by statute.

Technology Resources: EPS rates for targeted technology resource funds are calculated each year by the commissioner to adjust the base year calculation using appropriate trends in the Consumer Price Index or other comparable index.

Student Assessment: EPS Rates for targeted funds to implement a standards-based system are calculated each year by the commissioner.

**PreK and K-2 Pupils Targeted Funds Operating Cost Allocation** is determined by multiplying the most recent count of PreK October students and Kindergarten to grade 2 average of the two most recent October 1st students by the EPS determined weight, currently .10 and then by the EPS determined rate; currently set at the Elementary SAU Rate as determined on page 1 of the ED279 report.

**PreK, K-8 and 9-12 Disadvantaged Targeted Operating Cost Allocation** is determined by multiplying the percentage of economically disadvantaged pupils by the most recent October PreK Pupils (Line B1) and by the average K-8 (Line B2) or 9-12 (Line B3) pupils; then multiplying that number of disadvantaged pupils by the EPS determined weight (.05 at this time) and finally multiplying it by the Elementary or Secondary SAU EPS Rate as determined on page 1 of the ED279 report.  
(Example:  $0.5786 \times 77 = 44.6 \times 0.05 = 2.23 \times 7,864 = \$17,536.72$ )

**PreK, K-8 and 9-12 Technology Resources Targeted Funds Operating Cost Allocation** is determined by multiplying the PreK October pupils from line B1 basic counts; and the average calendar year K-8 or 9-12 pupils from line B2 & B3 basic counts respectively, by the EPS determined rate; 123.00 for Elementary and 369.00 for Secondary in FY2026.

**PreK, K-8 and 9-12 Student Assessment Targeted Funds Operating Cost Allocation** is determined by multiplying the most recent PreK October pupils from line B1 basic counts; and the average K-8 or 9-12 pupils from line B2 & B3 basic counts respectively, by the EPS determined rate 56.00 in FY2026.

Section 2: (Operating Cost Allocations) – Lines E1-2: Isolated Small School Adjustment

E) Isolated Small School Adjustment		
1) PreK-8 Small School Adjustment	=	89,103.24
2) 9-12 Small School Adjustment	=	69,235.20

**Isolated Small School Adjustment:** A school administrative unit is eligible for an isolated small school adjustment when the unit meets the size and distance criteria established by the commissioner and outlined below. The isolated small school adjustment must be applied to discrete school buildings that meet the criteria for the adjustment. The adjustment is not applicable to sections, wings or other parts of a building that are dedicated to certain grade spans.

Isolated Small Elementary Schools Qualifications:	
<b>PreK-8 Schools:</b> Fewer than 15 students per grade level Nearest school is more than 8 miles away	<b>Non PreK-8 Schools:</b> Fewer than 29 students per grade level Nearest school is more than 8 miles away
Isolated Small Secondary Schools Qualifications:	
Fewer than 200 students per school Distance from furthest point in the district to nearest high school is at least 18.5 miles Distance between the high school and nearest high school is more than 10 miles	
Island Schools Qualifications:	
Islands operating schools	

Section 2: (Operating Cost Allocations) – Operating Allocation Totals

Section 2: Operating Allocation Totals	=	20,504,846.41
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Operating Allocation Totals equals the sum of the Total Allocations from Section 2 lines B) Basic Counts, C) Weighted Counts, D) Targeted Funds and E) Isolated Small School Adjustments.



Section 3:

Section 3: Other Allocations  
A) Other Subsidizable Costs

Section : 3

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2023 - 2024	178,193.00	X	102.60%	=	182,826.02
2)	Special Education - EPS Allocation		X		=	6,012,117.92
3)	Special Education - High-Cost Out-of-District Allocation		X		=	323,282.15
4)	Transportation Operating - EPS Allocation		X		=	2,103,541.66
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	0.00
Total Other Subsidizable Costs						= 8,621,767.75
B)	Teacher Retirement Amount (Normalized Cost)					846,479.52
Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement						= 29,973,093.68
C)	Debt Service Allocations					
1)	Town / District	Payment Date	Name of Project	Principal	Interest	Total
	AUGUSTA	12/01/2025	NEW CONY HIGH SCHOOL	1,135,000.00	55,500.00	= 1,190,500.00
		06/01/2026	NEW CONY HIGH SCHOOL	0.00	27,125.00	= 27,125.00
2)	Total Debt Service Principal & Interest Payments			1,135,000.00	82,625.00	1,217,625.00
3)	Approved Lease for 2024 - 25		Augusta Public Schools			0.00
4)	Approved Lease Purchase for 2024 - 25 for		Augusta Public Schools			0.00
Total Debt Service Allocation						= 1,217,625.00
Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)						= 31,190,718.68

Section 3: (Other Subsidizable Costs) – Line A1

Gifted & Talented Expenditures from 2023-24 – an allocation for Gifted & Talented Programs is determined using the most recent audited reported financial data of approved actual expenditures or the approved budget expenditures, whichever is less, increased by an inflation adjustment, 2.6% for FY26.

$\$78,193.00 \times 102.60\% = \$182,826.02$

Section 3: Other Allocations  
A) Other Subsidizable Costs

Section : 3

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2023 - 2024	178,193.00	X	102.60%	=	182,826.02
2)	Special Education - EPS Allocation		X		=	6,012,117.92
3)	Special Education - High-Cost Out-of-District Allocation		X		=	323,282.15
4)	Transportation Operating - EPS Allocation		X		=	2,103,541.66
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	0.00
Total Other Subsidizable Costs						= 8,621,767.75

Section 3: (Other Subsidizable Costs) – Lines A2-A3

Special Education – EPS Allocation – weighted per pupil amounts for each Special Education Student plus Adjustments

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year		Inflation		
1)	Gifted & Talented Expenditures from 2023 - 2024	178,193.00	X	102.60%	=	182,826.02
2)	Special Education - EPS Allocation		X		=	6,012,117.92
3)	Special Education - High-Cost Out-of-District Allocation		X		=	323,282.15
4)	Transportation Operating - EPS Allocation		X		=	2,103,541.66
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	0.00

Definitions:

**Base Component** – Each identified special education student is weighted at 1.5 for up to 15% of the resident enrollment.

**Prevalence Adjustment** – Special education identified students above the 15% receive an additional .38 weight.

**Small Districts** – Districts with fewer than 20 students with disabilities receive an adjustment (additional .29 weight) to reflect lower student-staff ratios.

**High Cost In-District (HCID)** – Students educated within the district estimated to cost more than three-times the special education per-pupil base amount are identified as high cost in-district and an adjustment is made.

**Maintenance of Effort (MOE)** – Districts are given a “hold harmless” adjustment that is equal to at least the previous year per-pupil expenditure minus adjustments for the loss of high-cost students and shift in staff.

**High Cost Out-of-District** – Students educated outside the district estimated to cost two, three, or four-times (depending on the placement) the special education per-pupil base amount are identified as high cost out-of-district and an adjustment is made.

## Special Education Formula Calculation

The Base EPS Base Rate is calculated using the following formula:

Base EPS Rate= { (Elem EPS Rate\* Calendar Year PreK-8 Average Subsidy Count)+ (Sec EPS Rate \* Calendar Year 9-12 Average Subsidy Count)}/ Total Subsidy Count

The Actual Prevalence is calculated using the following formula:

Current Year Special Population count / Total Subsidizable Pupils Average (ED 279 Section 2 A3)

OrgID	District	Oct 1 Subsidy Count	Oct 1 Special Ed Count (No SAC/SW)	Prevalence Rate	Eligible Students for Base Rate	EPS Base Rate	EPS Special Ed Rate	Base Amount	Students for Prevalence Adjustment	EPS Prevalence Rate	Prevalence Adjustment	Size Adjustment
	SAU	2097	404	19.27%	315	\$8,013	\$12,020	\$3,786,143	89	\$3,044.94	\$270,999.66	\$0.00

**Step 1 Base** = The first 15% of total population of 2097 (315) is multiplied by their full EPS base rate (8,013) and the special education weight (1.5).

$$315 * 8,013 * 1.5 = \$3,786,142.50$$

**Step 2 Prevalence** = If Actual Prevalence is higher than 15% an adjustment for high prevalence rate is calculated multiplying a .38 weight for the portion of a special education count that exceeds 15% of the total population. (404 - 315 = 89)

$$89 * 8,013 * .38 = \$270,999.66$$

**Step 3 Size** = for SAU's with < 20 special ed population 0.29 \* SAU EPS per pupil rate\* Special ed population  
= **\$0.00**

**Step 4 High Cost In District (HCID)**= for prior year HCID \* inflation adjustment, 2.6% for FY26.

$$\$371,562 * 2.6\% = \$9,661 + \$371,562 = \$381,223$$

## Special Education Calculation cont.

Base Component Identified up to 15% ( $1.5 \times \text{EPS Rate} \times 315 \text{ Pupils}$ ) =	\$3,786,142.50
Prevalence Adjustment Identified above 15% ( $.38 \times \text{EPS Rate} \times 89 \text{ Pupils}$ ) =	\$270,999.66
Size Adjustment for <20 Pupils ( $.29 \times \text{EPS Rate} \times 0 \text{ Pupils}$ ) =	\$0.00
High Cost In-District (HCID) Adjustment =	\$381,223.00
Total (Base + Prevalence + Size + HCID) =	\$4,438,365.16
2024 Net Actual Expenditures	\$6,573,502.77
High Cost Out-of-District Adjustment =	\$323,282.15
2024 Adjusted Expenditures = (Net Expenditures – HCOOD)	\$6,250,220.62
FY 27 Allocation = Lessor of 2 Most Recent Adjusted Expenditures (2024 or 2023)	\$6,012,117.92
MOE Adjustment = FY 27 Allocation - Total	\$1,573,752.76

## Special Education Calculation

Base Component Identified up to 15% (1.5 x EPS Rate x 315 Pupils) =	\$3,786,142.50
Prevalence Adjustment Identified above 15% (.38 x EPS Rate x 89 Pupils) =	\$270,999.66
Size Adjustment for <20 Pupils (.29 x EPS Rate x 0 Pupils) =	\$0.00
High Cost In-District (HCID) Adjustment =	\$381,223.00
Total (Base + Prevalence + Size + HCID) =	\$4,438,365.16
2024 Net Actual Expenditures	\$6,573,502.77
High Cost Out-of-District Adjustment =	\$323,282.15
2024 Adjusted Expenditures = (Net Expenditures – HCOOD)	\$6,250,220.62
FY 27 Allocation = Lessor of 2 Most Recent Adjusted Expenditures (2024 or 2023)	\$6,012,117.92
MOE Adjustment = FY 27 Allocation - Total	\$1,573,752.76

### High Cost Out of District (HCOOD) - ED279 Section 3A3

Initial fiscal year allocation utilizes EF-S-07 report to determine the prior year special education out of district tuition and board costs. The allocation is the amount of student placement costs that are above the thresholds as shown in the table below.

Placement Threshold Calculation		
Placement Level Multiplier	Placement Type	FY 26 State Special Ed Per Pupil
1	Base Rate	\$10,133.56
2	Regional	\$20,267.12
3	Public	\$30,400.68
4	Private	\$40,534.24

Each individual student placement is reviewed to determine thresholds for actual Private, Public and Region placement costs.

The State Special Ed Per Pupil Base Rate = state total Base + Prevalence/ state total special ed population student count (without State Wards (SW) and State Agency Clients (SAC))

The ED 279 3A3 HCOOD allocation = sum of Actual expenditures – sum of threshold costs\*

\*The HCOOD allocation and spring adjustments are based on local & state expenditures only.

The HCOOD adjustment is done in the spring to cover current year costs above the initial allocation and utilizes the EF-S-214 to calculate actual expenditures above the initial HCOOD allocation.

If the current year actual expenditures – the initial allocation is > 0 this is the adjustment.

### Section 3: (Other Subsidizable Costs) – Line A4

**Transportation Operating – EPS Allocation** – an allocation for Transportation based on Pupil Density model **or** Miles Driven; whichever is greater.

**Step 1:** EPS Transportation Operating Allocation for previous year is inflated to current year value

For FY2026 Allocation, FY2025 Allocation is inflated by 2.6%

**Step 2:** Net Transportation Operating Expenditure Range is created

For FY2026 Allocation, FY2024 net operating cost calculated in Step 1 is multiplied by .9 to create a lower end range

For FY2026 Allocation, FY2024 net operating cost calculated in Step 1 is multiplied by 1.05 to create a higher end range

Allocation can be no less than net expenditures multiplied by .9 and no more than net expenditures multiplied by 1.05

If the inflation adjusted allocation falls within the range the new allocation will be the inflation adjusted allocation

If the inflation adjusted allocation is less than the lower end of the range, the allocation will be the lower end range calculation

If the inflation adjusted allocation is more than the higher end of the range, the allocation will be the higher end range calculation

Net Expenditures= \$1,080,845.26

Net Expenditures lower end:  $\$1,080,845.26 \times .9 = \$972,760.73$

Net Expenditures higher end:  $\$1,080,845.26 \times 1.05 = \$1,134,887.52$

Transportation Allocation will be **no less than \$972,760.73**

Transportation Allocation will be **no more than \$1,134,887.52**

Previous Year Allocation= \$1,013,902.68

Inflation adjusted= \$1,030,125.12

The inflation adjusted allocation of \$1,030,125.12 is between the lower and upper end of the net expenditure range so the Transportation Allocation is **\$1,030,125.12.**

Had the inflation adjusted allocation been less than \$972,760.73 the allocation would have been \$972,760.73

Had the inflation adjusted allocation been more than \$1,134,887.52 the allocation would have been \$1,134,887.52

Another way of looking at it is that of the 3 amounts:      \$972,760.73              \$1,030,125.12              \$1,134,887.52

The amount that is in the middle will be the allocation.

Section 3: (Other Subsidizable Costs) – Line A5

**Approved Bus Allocation** – an allocation for Bus Purchases based on the amount approved through the Maine DOE Transportation Coordinator for bus purchases made in the previous year.

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year		Inflation		
1)	Gifted & Talented Expenditures from 2023 - 2024	178,193.00	X	102.60%	=	182,826.02
2)	Special Education - EPS Allocation		X		=	6,012,117.92
3)	Special Education - High-Cost Out-of-District Allocation		X		=	323,282.15
4)	Transportation Operating - EPS Allocation		X		=	2,103,541.66
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	<u>0.00</u>

Section 3: (Other Subsidizable Costs) – Line B

**Teacher Retirement Amount (Normalized Cost)** – an allocation for Teacher Retirement “Normalized Costs” (Employer’s Share) to be paid by the SAU to the Maine State Retirement System. The amount is an estimate provided for each SAU by MePERS.

B)	Teacher Retirement Amount (Normalized Cost)	<u>846,479.52</u>
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Section 3: (Other Subsidizable Costs) – Lines C1-C5

C) Debt Service Allocations									
1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total	
	SAU	12/01/2025	NEW HIGH SCHOOL	1,135,000.00	+	55,500.00	=	1,190,500.00	
		06/01/2026	NEWHIGH SCHOOL	0.00	+	27,125.00	=	27,125.00	
2)	Total Debt Service Principal & Interest Payments			1,135,000.00		82,625.00		1,217,625.00	
3)	Approved Lease for 2024 - 25		SAU	0.00					
4)	Approved Lease Purchase for 2024 - 25 for		SAU	0.00					
5)	Insured Value Factor for 2023 - 24 for		SAU	0.00					
				Total Debt Service Allocation		=	1,217,625.00		

**Debt Service** – Includes State Approved Principal and Interest payments for approved major capital projects in the allocation year. Major capital means school construction projects including on-site additions to existing schools; new school construction; the cost of land acquired in conjunction with projects otherwise defined; the building of or acquisition of other facilities related to the operation of SAUs.  
Note: this is for State Approved Debt service only – this does *not* include Local Only Debt.

Debt Service Allocation Includes		
Construction Principal Payment		\$1,135,000
Construction Interest Payment	+	\$82,625
Prior Year Lease	+	\$0.00
Prior Year Lease Purchase	+	\$0.00
Most Recent Insured Value Factor	+	\$0.00
Total Debt Service Allocation	=	\$1,217,625

**Approved Leases & Lease Purchases** – Lease costs for school buildings when the leases, including leases under which the school administrative unit may apply the lease payments to the purchase of portable, temporary classroom space, have been approved by the commissioner for the year prior to the allocation year.

**Insured Value Factor (IVF)** – The amount paid to Private Schools for public school students tuitioned in the most recent reported audited financials in the MEFS Financial data management system. Insured Value Factor amounts are to be calculated by the Private Schools and is currently capped at 10% of the State Average Secondary Public School Tuition Amount.

Section 3: (Other Subsidizable Costs) – Total Combined Allocation

Includes Section 2 Adjusted Total Operating Allocation, Other Subsidizable Costs, and Total Debt Service Allocation.

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)	=	31,190,718.68
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## Section 4 – Calculation of the Required Local Contribution and State Share

### Single Municipality SAU

Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	2-Yr Oct Ave. Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
<b>Agassiz Public Schools</b>	2,096.5	100.00%	29,973,093.68	1,217,625.00	31,190,718.68
<b>Total</b>	<b>2,096.50</b>	<b>100.00%</b>	<b>29,973,093.68</b>	<b>1,217,625.00</b>	<b>31,190,718.68</b>

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
<b>Agassiz Public Schools</b>	2,190,983,333	6.10	13,364,998.33
<b>Total</b>	<b>2,190,983,333</b>		<b>13,364,998.33</b>

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
<b>Agassiz Public Schools</b>	31,190,718.68	13,364,998.33	6.10	17,825,720.35
<b>Total</b>	<b>31,190,718.68</b>	<b>13,364,998.33</b>		<b>17,825,720.35</b>

### Multiple Municipalities SAU

Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	2-Yr Oct Ave. Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
<b>Town A</b>	426.5	34.67%	6,251,975.94	0.00	6,251,975.94
<b>Town B</b>	593.0	48.21%	8,693,618.69	0.00	8,693,618.69
<b>Town C</b>	210.5	17.12%	3,087,217.43	0.00	3,087,217.43
<b>Total</b>	<b>1,230.00</b>	<b>100.00%</b>	<b>18,032,812.06</b>	<b>0.00</b>	<b>18,032,812.06</b>

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
<b>Town A</b>	495,533,333	6.10	3,022,753.33
<b>Town B</b>	439,400,000	6.10	2,680,340.00
<b>Town C</b>	161,150,000	6.10	983,015.00
<b>Total</b>	<b>1,096,083,333</b>		<b>6,686,108.33</b>

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
<b>Town A</b>	6,251,975.94	3,022,753.33	6.10	3,229,222.61
<b>Town B</b>	8,693,618.69	2,680,340.00	6.10	6,013,278.69
<b>Town C</b>	3,087,217.43	983,015.00	6.10	2,104,202.43
<b>Total</b>	<b>18,032,812.06</b>	<b>6,686,108.33</b>		<b>11,346,703.73</b>

## Section 4: Calculation of Required Local Contribution – Mill Expectation A

### Distribution by Town of the Total EPS Allocation:

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	2-Yr Oct Ave. Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Town A	426.5	34.67%	6,251,975.94 +	0.00 =	6,251,975.94
Town B	593.0	48.21%	8,693,618.69 +	0.00 =	8,693,618.69
Town C	210.5	17.12%	3,087,217.43 +	0.00 =	3,087,217.43
Total	1,230.00	100.00%	18,032,812.06	0.00	18,032,812.06

- Total Allocations:**
- Operating Cost Allocation (Section 2 totals)
  - Other Subsidizable Cost Allocation (Section 3)
  - Teacher Retirement Allocation (Section 3)
  - State Approved Debt Service Allocation (Section 3)

The EPS Total Allocation is distributed to each member municipality based on their respective % of Subsidizable Pupils.

#### Town A Operating Allocation Distribution

- % of students residing in municipality=  $426.5 \div 1,230 = 34.67\%$
- Town A Operating, Other Subsidizable & Teacher Retirement Distribution:  $34.67\% \times 18,032.812.06 = \$6,251,975.94$
- Town A Debt Allocation Distribution:  $34.67\% \times 0.00 = \$0.00$
- Total Municipal Allocation Distribution for Town A:  $= \$6,251,975.94$

Remember, EPS is not expected to be able to determine all costs of education for every SAU; the actual needs and subsequent costs are a local decision and may not match exactly what the EPS formula has determined.

The EPS formula (per Title 20-A, Chapter 606-B) provides the state with a mechanism for establishing a minimum sufficient funding level to ensure the opportunity for all Pre-K to 12 grade level students to meet the standards and goals established in Title 20-A, Chapter 222; (Maine Learning Results) and an equitable way to distribute the funding responsibility between local communities and the state.

As a result, many SAUs raise additional local funds to cover the costs over and above the “minimum sufficient funding level” that EPS has determined. The amount of additional local funds is a local decision based on the local school budget and school board determination of the needs of the local SAU.

Section 4: Calculation of Required Local Contribution – Mill Expectation B

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Town A	495,533,333	6.10	3,022,753.33
Town B	439,400,000	6.10	2,680,340.00
Town C	161,150,000	6.10	983,015.00
Total	1,096,083,333		6,686,108.33

The lessor of the most recent Maine Revenue Service (MRS) certified town valuation or the 3-year average of the 3 most recent MRS certified town valuations is used as the EPS valuation for a town. <https://www.maine.gov/revenue/taxes/property-tax/state-valuation>

The EPS mill rate is calculated each year using the statewide Total Cost of Education, total available state resources, and statewide property valuation - FY26 mill rate is 6.10. (The EPS mill rate is not the same as the town tax mill rate.)

The EPS mill rate is used to determine a municipality’s ability to contribute to the cost of education and is the most any town in Maine will be required to contribute to the cost of education to receive the state share. Towns must contribute the EPS local share to receive the calculated EPS state funds.

Remember, the EPS funding formula is used to equitably distribute limited State funds to the areas that need them the most.

Approximately 30% (FY26 was 32% which is 81 out of 252 SAUs) of School Administrative Units (SAUs) are minimum contributors. These towns contribute less than the current EPS mill rate local contribution cap, because the cost of education they were responsible for in section 4A was less than the mill rate cap x their town’s valuation in section 4B. As a result, if an SAU has a higher valuation times the current mill rate cap, (aka: higher ability to contribute towards education), the EPS formula will provide less state funds to them, so it can provide more state funds to SAUs that do not have as great an ability to contribute to the cost of education using local property taxes.

## Section 4: Calculation of Required Local Contribution – Mill Expectation C

### Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

#### A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	2-Yr Oct Ave. Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tch. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Town A	426.5	34.67%	6,251,975.94 +	0.00 =	6,251,975.94
Town B	593.0	48.21%	8,693,618.69 +	0.00 =	8,693,618.69
Town C	210.5	17.12%	3,087,217.43 +	0.00 =	3,087,217.43
<b>Total</b>	<b>1,230.00</b>	<b>100.00%</b>	<b>18,032,812.06</b>	<b>0.00</b>	<b>18,032,812.06</b>

#### B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Town A	495,533,333	6.10	3,022,753.33
Town B	439,400,000	6.10	2,680,340.00
Town C	161,150,000	6.10	983,015.00
<b>Total</b>	<b>1,096,083,333</b>		<b>6,686,108.33</b>

#### C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Town A	6,251,975.94 -	3,022,753.33	6.10	3,229,222.61
Town B	8,693,618.69 -	2,680,340.00	6.10	6,013,278.69
Town C	3,087,217.43 -	983,015.00	6.10	2,104,202.43
<b>Total</b>	<b>18,032,812.06 -</b>	<b>6,686,108.33</b>		<b>11,346,703.73</b>

The required local contribution is either the Distribution of the Total Allocation by Town amount as calculated in Section 4 Line A or the Town Valuation times the mill expectation as calculated in Section 4 Line B – whichever is less.

The State Contribution by Municipality (prior to adjustments) is the difference between the Total Allocation by Municipality and the Required Local Contribution by Municipality.

Section 5 Totals and Adjustments

Section 5: Totals and Adjustments		Section : 5	
	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	2,573,378,371.63	1,261,694,939.22	1,311,683,432.41
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-2,669,526.91	2,669,526.91
2) Adjustment for 50 % of Special Education costs		-22,397,946.03	22,397,946.03
3) Minimum State Allocation Adjustment - 5%		-16,325.55	16,325.55
4) Minimum Special Education Adj. for Towns in a RSU		-1,182,511.00	1,182,511.00
5) Minimum Economically Disadvantaged Student Adjustment		-2,011,114.56	2,011,114.56
Totals after adjustment to Local and State Contributions	2,573,378,371.63	1,233,417,515.17	1,339,960,856.46
B) Other Adjustments to State Contribution Only			
1) Plus Audit Adjustments			239,815.74
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess Per Title 20-A, §15689-B, Subsection 6			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			50,170,236.76
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			6,115,188.03
9) Minimum Teacher's Salary Adjustment			0.00
10) MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			(3,579,272.14)
11) MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			(1,428,809.53)
12) MultiLingual Learner Hardship funds			0.00
13) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			1,391,478,015.32
Local and State Percentages Prior to Adjustments :	Local Share % = 49.03 %	State Share % = 50.97 %	
Local and State Percentages After Adjustments :	Local Share % = 45.93 %	State Share % = 54.07 %	
FY1 : 100% EPS Allocation	2,573,378,371.63		

Section 5: Totals and Adjustments A

Includes Total Allocation, Local Contribution and State Contribution amounts prior to any adjustments.

Section 5: Totals and Adjustments		Section : 5	
	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	31,190,718.68	13,364,998.33	17,825,720.35
Totals after adjustment to Local and State Contributions	31,190,718.68	13,364,998.33	17,825,720.35

## Section 5: Totals and Adjustments A1-A5

### A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment

- 1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2
- 2) Adjustment for 50 % of Special Education costs
- 3) Minimum State Allocation Adjustment - 5%
- 4) Minimum Special Education Adj. for Towns in a RSU
- 5) Minimum Economically Disadvantaged Student Adjustment

SAU's with no or very little state share in section 4C are eligible for **Minimum Contributor Adjustments**.

#### Minimum Debt Service Adjustment (Title 20A, §15689, Subsection 2)

- Must have principal and interest payments in section 3C (State Subsidized Debt).
- State share by town must be less than the total Debt Service allocation – (the town's valuation x the debt service mill rate).

#### Minimum Special Education Adjustment (Title 20A, §15689, Subsection 1B)

- Must have subsidy student counts in section 2A.
- State share must be less than Special Education allocation in Section 3A times the current percentage per Statute (50% for FY26)
- If state share is less, the amount of the adjustment is the difference between the state share and the calculated Special Education calculated in the step above.

#### Minimum State Allocation (Subsidy) Adjustment (Title 20A, §15689, Subsection 1A)

- Must have subsidy student counts in section 2A.
- Must not have a state share in section 5A. (If also eligible for the Minimum Special Education Adjustment the SAU receives the greater of the two.)

#### Minimum Economic Disadvantage Student Adjustment (Title 20A, §15689, Subsection 11)

- Disadvantaged Percentage in section 2C.
- Must also receive either the Minimum Subsidy Adjustment or the Minimum Special Education Adjustment.
- Must operate a school.

#### Minimum Special Education Adjustment for Towns in an RSU (Title 20A, §15689, Subsection 1B)

- Town must have joined a new RSU or a new AOS.
- Town must have been in an SAU prior to joining the new RSU or AOS.
- Town must have been eligible to receive a special education adjustment in FY 2008-09 or FY 2009-10.



Section 5: Totals and Adjustments B

Includes State Contribution adjustments that may occur throughout the fiscal year. Adjustments may be added to the State Contribution or may be funds paid out by the state on behalf of the SAU.

- B6 - Career & Technical Education Allocation - These funds are paid to SAUs with a CTE Center and must be used for CTE.
- B10 and B11 – MaineCare Seed -MaineCare Seed costs are funds owed by the SAU to the Maine Department of Health and Human Services (DHHS) and Subsidy funds are used to pay Maine DHHS on behalf of the SAU.

B) Other Adjustments to State Contribution Only

1)	Plus Audit Adjustments
2)	Less Audit Adjustments
3)	Less Adjustment for Unappropriated Local Contribution
4)	Less Adjustment for Unallocated Balance in Excess Per Title 20-A, §15689-B, Subsection 6
5)	Special Education Budgetary Hardship Adjustment
6)	Career & Technical Education Center Allocation
7)	Plus Long-Term Drug Treatment Centers Adjustment
8)	Education Service Center Member Allocation
9)	Minimum Teacher's Salary Adjustment
10)	MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)
11)	MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)
12)	MultiLingual Learner Hardship funds
13)	Minimum Hourly Wage Adjustment

Section 5: Totals and Adjustments C

State and Local Contribution percentages for both prior to adjustments and after section 5A and section 5B adjustments.

C) Adjusted State Contribution	20,331,185.14
Local and State Percentages Prior to Adjustments :	Local Share % = 42.85 %      State Share % = 57.15 %
Local and State Percentages After Adjustments :	Local Share % = 42.85 %      State Share % = 57.15 %
FY1 : 100% EPS Allocation	31,190,718.68

Section 5: Totals and Adjustments F

Adjusted Local Contribution by Town for Warrant Article

Section F: Adjusted Local Contribution by Town

Member Municipality

Town A
Town B
Town C

Totals

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
6,251,975.94	3,022,753.33	45.21%	6.10
8,693,618.69	2,680,340.00	40.09%	6.10
3,087,217.43	983,015.00	14.70%	6.10
18,032,812.06	6,686,108.33	100.00%	

# Section 6: Scheduled Payments & Year to Date Payments

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS						Section : 6		
MONTH	MaineCare Seed Private	MaineCare Seed Public	EPS SUBSIDY	CTE SUBSIDY	TOTAL SUBSIDY PAID TO DATE	CONSTRUCTION AID (DEBT)	DEBT PAID TO DATE	Total Allocation of Funding
July	(123,822.71)	(1,760.20)	935,093.40	0.00	935,093.40	0.00	0.00	
August	0.00	0.00	935,093.40	0.00	935,093.40	0.00	0.00	
September	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
October	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
November	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
December	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
January	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
February	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
March	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
April	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
May	0.00	0.00	935,093.40	0.00	0.00	0.00	0.00	
June	0.00	0.00	935,093.42	0.00	0.00	0.00	0.00	
TOTAL	(123,822.71)	(1,760.20)	11,221,120.82	0.00	1,870,186.80	0.00	0.00	11,346,703.73
Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26								

Section 6 provides details on quarterly **MaineCare Seed** payments made on behalf of the SAU, monthly **EPS Subsidy** payments including **CTE Subsidy**, and state approved **Construction Aid (Debt)** payments. This is used as the Subsidy Checkbook for the SAUs.