

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

ED 279 Report

Line by Line Information and Calculations

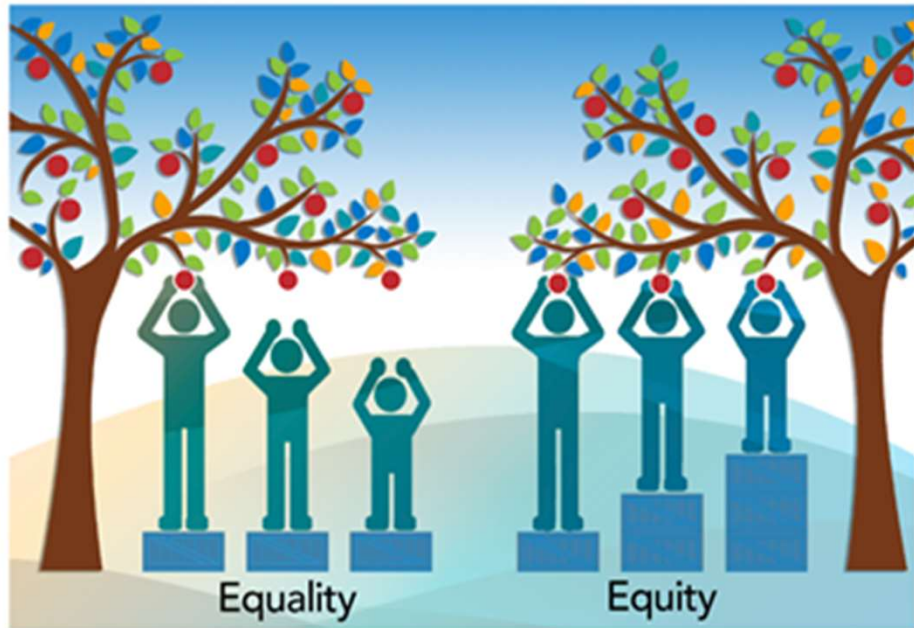
Essential Programs & Services (EPS)

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 Maine 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 2024)															222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0													
2) Attending Pupils (October 2025)															194.0	+	763.0	+	458.0	=	1,415.0	+	684.0	=	2,099.0													
3) Attending Pupils Average															208.0	+	746.5	+	475.0	=	1,429.5	+	670.5	=	2,100.0													
															68.07 %		31.93 %		100 %																			
B) Staff Positions															Pre-K-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															13.87	(15: 1)	+	43.91	(17:1)	+	27.94	(17:1)	+	41.91	(16:1)	=	127.63	÷	125.1	=	1.02	x	7,733,773	=	7,889,918	=	5,370,780	2,519,1
2) Guidance															0.59	(350: 1)	+	2.13	(350:1)	+	1.36	(350:1)	+	2.68	(250:1)	=	6.77	÷	10.0	=	0.68	x	650,994	=	440,482	=	299,842	140,6
3) Librarians															0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	1.0	=	2.63	x	79,210	=	207,927	=	141,539	66,3
4) Health															0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	5.7	=	0.46	x	377,330	=	173,772	=	118,289	55,4
5) Education Techs															1.82	(114: 1)	+	6.55	(114:1)	+	1.52	(312:1)	+	2.12	(316:1)	=	12.02	÷	34.0	=	0.35	x	987,662	=	349,079	=	237,623	111,4
6) Library Techs															0.42	(500: 1)	+	1.49	(500:1)	+	0.95	(500:1)	+	1.34	(500:1)	=	4.20	÷	4.0	=	1.05	x	129,356	=	135,824	=	92,457	43,3
7) Clerical															1.04	(200: 1)	+	3.73	(200:1)	+	2.38	(200:1)	+	3.35	(200:1)	=	10.50	÷	11.5	=	0.91	x	483,628	=	441,572	=	300,584	140,9
8) School Admin.															0.68	(305: 1)	+	2.45	(305:1)	+	1.56	(305:1)	+	2.13	(315:1)	=	6.82	÷	8.0	=	0.85	x	791,460	=	674,269	=	458,985	215,2
C) Computation of Benefits:															Percentage		Elementary Salary		Secondary Salary										Elementary Benefits		Secondary Benefits							
1) Teachers, Guidance, Librarians & Health															26.00%	X	5,930,450		2,781,649										1,541,917		723,2							
2) Education & Library Technicians															40.00%	X	330,080		154,823										132,032		61,9							
3) Clerical															40.00%	X	300,584		140,988										120,234		56,3							
4) School Administrators															21.00%	X	458,985		215,284										96,387		45,2							
D) Other Support Per-Pupil Costs:															PreK-8	9-12	Elementary Students		Secondary Students								Elementary Support		Secondary Support									
1) Substitute Teachers (1/2 Day)															54	54	X	1,429.5		670.5								77,193		36,2								
2) Supplies and Equipment															449	620	X	1,429.5		670.5								641,846		415,7								
3) Professional Development															77	77	X	1,429.5		670.5								110,072		51,6								
4) Instructional Leadership Support															38	38	X	1,429.5		670.5								54,321		25,4								
5) Co- and Extra-Curricular Student															50	150	X	1,429.5		670.5								71,475		100,5								
6) System Administration/Support															135	135	X	1,429.5		670.5								192,983		90,5								
7) Operations & Maintenance															1311	1557	X	1,429.5		670.5								1,874,075		1,043,9								
E) Other Adjustments:																																						
1) Regional Adjustment for Staff & Substitute Salaries																			Regional Index =		0.95								-354,865		-166,4							
Section 1: Totals																													11,577,769		5,777,1							
Divided by Attending Pupils:																													÷		1,429.5		670.5					
Calculated EPS Rates Per Pupil:																															=		8,099		8,6			

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 2026-27 the pupil counts used are from the 10/1/24 and 10/1/25 attending enrollment counts as reported by SAUs in Synergy / Connect).
- 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 Connect October 1st Enrollment Reports

Section 1: Computation of EPS Rates		PreK-K			1-5			6-8			PreK-8			9-12			Total			Se
A) Attending Counts:																				
1) Attending Pupils	(October 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0								
2) Attending Pupils	(October 2025)	194.0	+	763.0	+	458.0	=	1,415.0	+	684.0	=	2,099.0								
3) Attending Pupils Average		208.0	+	746.5	+	475.0	=	1,429.5	+	670.5	=	2,100.0								
								68.07 %			31.93 %			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 2024)		222.0	730.0	492.0	1,444.0	657.0	2,101.0
2) Attending Pupils (October 2025)		194.0	763.0	458.0	1,415.0	684.0	2,099.0
3) Attending Pupils Average		208.0	746.5	475.0	1,429.5	670.5	2,100.0
					68.07 %	31.93 %	100 %

EPS Funding for Teachers Calculation					
PreK-K	208.0	÷	15	=	13.87
1 – 5	746.5	÷	17	=	43.91
6 – 8	475.0	÷	17	=	27.94
9 – 12	670.5	÷	16	=	41.91
Total Teachers Funded per Attending Students					127.63

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
1) Teachers	13.87	(15:1)	+	43.91	(17:1)	+	27.94	(17:1)	+	41.91	(16:1)	=	127.63
2) Guidance	0.59	(350:1)	+	2.13	(350:1)	+	1.30	(350:1)	+	2.68	(250:1)	=	6.77
3) Librarians	0.26	(800:1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63
4) Health	0.26	(800:1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63
5) Education Techs	1.82	(114:1)	+	6.55	(114:1)	+	1.52	(312:1)	+	2.12	(316:1)	=	12.02
6) Library Techs	0.42	(500:1)	+	1.49	(500:1)	+	0.95	(500:1)	+	1.34	(500:1)	=	4.20
7) Clerical	1.04	(200:1)	+	3.73	(200:1)	+	2.38	(200:1)	+	3.35	(200:1)	=	10.50
8) School Admin.	0.68	(305:1)	+	2.45	(305:1)	+	1.56	(305:1)	+	2.13	(315:1)	=	6.82

$$\% \text{ of EPS} = \text{EPS FTE Total (from the calculations in the previous slide)} \div \text{Actual FTE Total (from the staff data submitted by the SAU)}$$

- Actual Staff FTE Totals are obtained from the NEO Staff module as entered by the SAU on or before October 30th of each year.
- Percentage of EPS Funding is determined by dividing the allowable EPS FTE Total by the Actual FTE Total.

EPS FTE Total	Actual FTE Total	% Of EPS	SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary
127.63	125.1	1.02	7,733,773	7,889,918	5,370,780	2,519,138
6.77	10.0	0.68	650,994	440,482	299,842	140,640
2.63	1.0	2.63	79,210	207,927	141,539	66,388
2.63	5.7	0.46	377,330	173,772	118,289	55,483
12.02	34.0	0.35	987,662	349,079	237,623	111,456
4.20	4.0	1.05	129,356	135,824	92,457	43,367
10.50	11.5	0.91	483,628	441,572	300,584	140,988
6.82	8.0	0.85	791,460	674,269	458,985	215,284

EPS % of FTE for Teachers				
EPS FTE Total		Actual FTE Total		% of EPS
127.63	÷	125.10	=	1.02

$$\text{Adjusted EPS Salary} = \text{SAU Data in EPS Matrix (salary totals calculated using salary matrixes and staff data)} * \% \text{ of EPS (calculated above)}$$

SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary
7,733,773	7,889,918	5,370,780	2,519,138
650,994	440,482	299,842	140,640
79,210	207,927	141,539	66,388
377,330	173,772	118,289	55,483
987,662	349,079	237,623	111,456
129,356	135,824	92,457	43,367
483,628	441,572	300,584	140,988
791,460	674,269	458,985	215,284

EPS Funding for Teachers				
% of EPS		SAU EPS Salary (using matrix)	=	Adjusted EPS Salary
1.02	x	7,733,773	=	7,889,918

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

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

$$\text{Elementary Salary} = \text{Adjusted EPS Salary} * \% \text{ of Elementary (from 1A)} \quad | \quad \text{Secondary Salary} = \text{Adjusted EPS Salary} - \text{Elementary Salary}$$

Elementary / Secondary Split for Teachers							PreK-8 68.07 %	9-12 31.93 %	Total 100 %
% of Elementary (from 1A)		EPS Adjusted Salary for Teachers	=	EPS Teacher Salary for Elementary	% of Secondary (from 1A)		TOTAL EPS Adjusted Salary for Teachers	=	EPS Teacher Salary for Secondary
68.07%	x	7,889,918	=	5,370,780	31.93%	x	7,889,918	=	2,519,138

The EPS Staff Salary is determined using these Salary Matrices.

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

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

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

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 Ratio:	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	86,896	90,845	94,795	99,732	103,682	109,607	116,519	122,444
1. B. Asst. Principals	School Enrollment Ratio:	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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

Actual salaries are determined by local contract agreements. Local salaries are required to meet the minimum salaries in statute. (minimum hourly and minimum teacher)

NEO Staff Data -- EPS Matrix Positions		FY 27	Position		Full-Time	EPS Student
Position Description	Position Grouping		Code	Exclusions	Equivalent (FTE)*	to Staff Ratios**
Teacher Matrix includes Classroom Teacher, Literacy Specialist, Long Term substitute Teacher, Title I Teacher, & ELL Teacher				Special Education	1.0 FTE = Full time	
				Career & Tech. Educ.	FTE Status is	PreK-K = 15:1
CLASSROOM TEACHER	TEACHER	3020		Gifted & Talented Educ.	determined by each	Grades 1-5 = 17:1
LITERACY SPECIALIST	TEACHER	3061		Terminated Staff	SAU.	Grades 6-8 = 17:1
LONG TERM SUBSTITUTE TEACHER	TEACHER	3062		Pending Staff	Enter 1.0 for full time	Grades 9-12 = 16:1
TITLE I TEACHER	TEACHER	3091		Staff whose degree is	0.5 for half time, etc.	
ENGLISH LANGUAGE LEARNER (ELL) TEACHER	TEACHER	3090		below BA		
Guidance/Social Worker Matrix includes Guidance Counselor, Director of Guidance and School Social Worker				Special Education	1.0 FTE = Full time	
				Career & Tech. Educ.	FTE Status is	PreK-K = 350:1
SCHOOL SOCIAL WORKER	ATTENDANCE AND SOCIAL WORK SRV	3076		Gifted & Talented Educ.	determined by each	Grades 1-5 = 350:1
DIRECTOR OF GUIDANCE	COUNSELING	3034		Terminated Staff	SAU.	Grades 6-8 = 350:1
GUIDANCE COUNSELOR	COUNSELING	3056		Pending Staff	Enter 1.0 for full time	Grades 9-12 = 250:1
				Staff whose degree is	0.5 for half time, etc.	
				below BA		
Library Staff Matrix includes Librarian / Media Specialist				Special Education	1.0 FTE = Full time	
				Career & Tech. Educ.	FTE Status is	PreK-K = 800:1
				Gifted & Talented Educ.	determined by each	Grades 1-5 = 800:1
				Terminated Staff	SAU.	Grades 6-8 = 800:1
LIBRARIAN/MEDIA SPECIALIST	LIBRARY	3060		Pending Staff	Enter 1.0 for full time	Grades 9-12 = 800:1
				Staff whose degree is	0.5 for half time, etc.	
				below BA		

NEO Staff Data -- EPS Matrix Positions	FY 27	Position		Full-Time	EPS Student
Position Description	Position Grouping	Code	Exclusions	Equivalent (FTE)*	to Staff Ratios**
Library (Media) Technicians Matrix includes Education Technician I (Librarian Aide), Education Technician II (Librarian Assistant) and Education Technician III (Librarian Associate)			Special Education Career & Tech. Educ. Gifted & Talented Educ. Terminated Staff Pending Staff	1.0 FTE = Full time FTE Status is determined by each SAU. Enter 1.0 for full time 0.5 for half time, etc.	PreK-K = 500:1 Grades 1-5 = 500:1 Grades 6-8 = 500:1 Grades 9-12 = 500:1
ED TECH I - LIBRARY/MEDIA	LIBRARY	3040			
ED TECH II - LIBRARY/MEDIA	LIBRARY	3042			
ED TECH III - LIBRARY/MEDIA	LIBRARY	3044			
Education Technicians Matrix includes Education Technician I (Teacher Aide), Education Technician II (Assistant Teacher) and Education Technician III (Associate Teacher)			Special Education Career & Tech. Educ. Gifted & Talented Educ. Terminated Staff Pending Staff	1.0 FTE = Full time FTE Status is determined by each SAU. Enter 1.0 for full time 0.5 for half time, etc.	PreK-K = 114:1 Grades 1-5 = 114:1 Grades 6-8 = 312:1 Grades 9-12 = 316:1
ED TECH I	TECHNICIAN	3039			
ED TECH II	TECHNICIAN	3041			
ED TECH III	TECHNICIAN	3043			
School Administrator Matrix <i>includes Principals, Assistant Principals & Teaching Principals uses October 1st attending count of students by school</i>			Special Education Career & Tech. Educ. Gifted & Talented Educ. Terminated Staff Pending Staff Staff whose degree is below BA	1.0 FTE = Full time FTE Status is determined by each SAU. Enter 1.0 for full time 0.5 for half time, etc.	PreK-K = 305:1 Grades 1-5 = 305:1 Grades 6-8 = 305:1 Grades 9-12 = 315:1
PRINCIPAL	SCHOOL ADMINISTRATION	3069			
ASSISTANT PRINCIPAL	SCHOOL ADMINISTRATION	3003			
TEACHING PRINCIPAL***	SCHOOL ADMINISTRATION	3092			
***this position must also be a part-time teacher with a matching FTE count					
Clerical Matrix includes Secretary			Admin. Assistants/ Secretary without a school code Special Education Career & Tech. Educ. Gifted & Talented Educ. Terminated Staff Pending Staff	1.0 FTE = Full time FTE Status is determined by each SAU. Enter 1.0 for full time 0.5 for half time, etc.	PreK-K = 200:1 Grades 1-5 = 200:1 Grades 6-8 = 200:1 Grades 9-12 = 200:1
ADMINISTRATIVE ASSISTANT/SECRETARY	School Secretaries only CLERICAL SERVICES	3000			
Health Matrix Nurse			Special Education Career & Tech. Educ. Gifted & Talented Educ. Terminated Staff Pending Staff	1.0 FTE = Full time FTE Status is determined by each SAU. Enter 1.0 for full time 0.5 for half time, etc.	PreK-K = 800:1 Grades 1-5 = 800:1 Grades 6-8 = 800:1 Grades 9-12 = 800:1
NURSE	HEALTH SERVICES	3064			

Note – Teachers, Guidance, and Librarians must have a minimum of a BA to qualify as an EPS position.

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	5,930,450	2,781,649	=	1,541,917	723,229
2)	Education & Library Technicians	40.00%	X	330,080	154,823	=	132,032	61,929
3)	Clerical	40.00%	X	300,584	140,988	=	120,234	56,395
4)	School Administrators	21.00%	X	458,985	215,284	=	96,387	45,210

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.

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	13.87	(15: 1)	+	43.91	(17:1)	+	27.94	(17:1)	+	41.91	(16:1)	=	127.63	÷	125.1	=	1.02	x	7,733,773	=	7,889,918	=	5,370,780	2,519,138
2)	Guidance	0.59	(350: 1)	+	2.13	(350:1)	+	1.36	(350:1)	+	2.68	(250:1)	=	6.77	÷	10.0	=	0.68	x	650,994	=	440,482	=	299,842	140,640
3)	Librarians	0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	1.0	=	2.63	x	79,210	=	207,927	=	141,539	66,388
4)	Health	0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	5.7	=	0.46	x	377,330	=	173,772	=	118,289	55,483
Sum																								5,930,450	2,781,649

C) Computation of Benefits:		Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1)	Teachers, Guidance, Librarians & Health	26.00%	X	5,930,450	2,781,649	=	1,541,917	723,229

Total EPS Salaries: (Teachers, Guidance, Librarians & Health)	Elementary Salaries 5,930,450	EPS Benefits 26.00%	Elementary Benefits 1,541,917	Secondary Salaries 2,781,649	EPS Benefits 26.00%	= Secondary Benefits 723,229
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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 2024)	222.0	+	730.0	+	492.0	=	1,444.0	+	657.0	=	2,101.0
2) Attending Pupils (October 2025)	194.0	+	763.0	+	458.0	=	1,415.0	+	684.0	=	2,099.0
3) Attending Pupils Average	208.0	+	746.5	+	475.0	=	1,429.5	+	670.5	=	2,100.0
							68.07 %		31.93 %		100 %

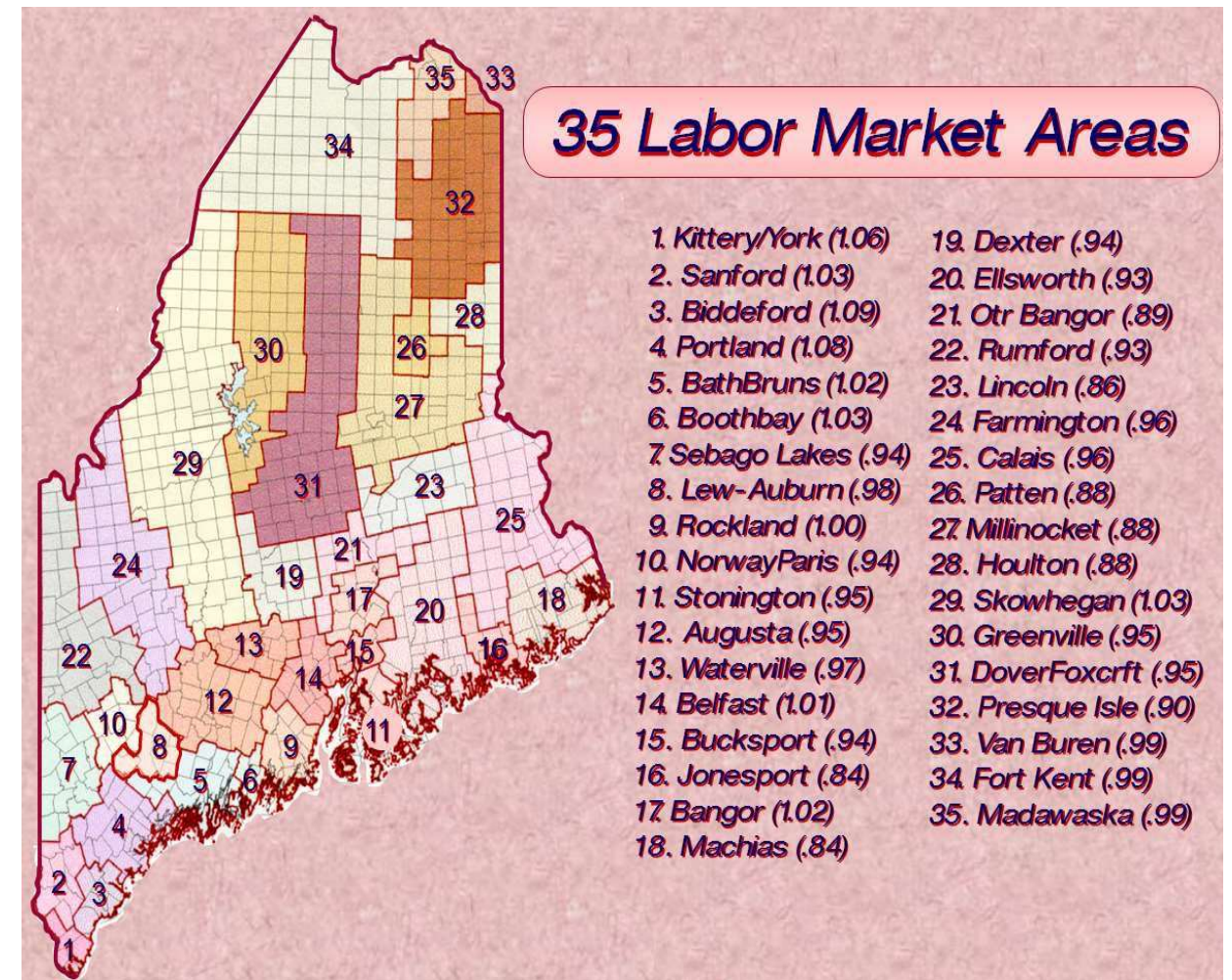
D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	54	54 X	1,429.5	670.5	77,193	36,207
2) Supplies and Equipment	449	620 X	1,429.5	670.5	641,846	415,710
3) Professional Development	77	77 X	1,429.5	670.5	110,072	51,629
4) Instructional Leadership Support	38	38 X	1,429.5	670.5	54,321	25,479
5) Co- and Extra-Curricular Student	50	150 X	1,429.5	670.5	71,475	100,575
6) System Administration/Support	135	135 X	1,429.5	670.5	192,983	90,518
7) Operations & Maintenance	1311	1557 X	1,429.5	670.5	1,874,075	1,043,969

Other Support Per-Pupil Costs: Substitute Teacher (1/2 Day)	PreK-8 Rate	Elementary Students	= Elementary Support Costs	9-12 Rate	Secondary Students	= Secondary Support Costs
	52	1,429.5	77,193	52	670.5	36,207

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.



Beginning with FY28, the EPS formula will use the Cost of Living for each of Maine's 16 counties when calculating the Regional Adjustment.

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

B) Staff Positions															Elementary Salary	Secondary Salary																	
	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	=											
1) Teachers	13.87	(15: 1)	+	43.91	(17:1)	+	27.94	(17:1)	+	41.91	(16:1)	=	127.63	÷	125.1	=	1.02	x	7,733,773	=	7,889,918	=	5,370,780	2,519,138									
2) Guidance	0.59	(350: 1)	+	2.13	(350:1)	+	1.36	(350:1)	+	2.68	(250:1)	=	6.77	÷	10.0	=	0.68	x	650,994	=	440,482	=	299,842	140,640									
3) Librarians	0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	1.0	=	2.63	x	79,210	=	207,927	=	141,539	66,388									
4) Health	0.26	(800: 1)	+	0.93	(800:1)	+	0.59	(800:1)	+	0.84	(800:1)	=	2.63	÷	5.7	=	0.46	x	377,330	=	173,772	=	118,289	55,483									
5) Education Techs	1.82	(114: 1)	+	6.55	(114:1)	+	1.52	(312:1)	+	2.12	(316:1)	=	12.02	÷	34.0	=	0.35	x	987,662	=	349,079	=	237,623	111,456									
6) Library Techs	0.42	(500: 1)	+	1.49	(500:1)	+	0.95	(500:1)	+	1.34	(500:1)	=	4.20	÷	4.0	=	1.05	x	129,356	=	135,824	=	92,457	43,367									
7) Clerical	1.04	(200: 1)	+	3.73	(200:1)	+	2.38	(200:1)	+	3.35	(200:1)	=	10.50	÷	11.5	=	0.91	x	483,628	=	441,572	=	300,584	140,988									
8) School Admin.	0.68	(305: 1)	+	2.45	(305:1)	+	1.56	(305:1)	+	2.13	(315:1)	=	6.82	÷	8.0	=	0.85	x	791,460	=	674,269	=	458,985	215,284									
D) Other Support Per-Pupil Costs:																																	
															PreK-8	9-12		Elementary Students	Secondary Students														
1) Substitute Teachers (1/2 Day)															54	54 X		1,429.5	670.5														
E) Other Adjustments:																																	
1) Regional Adjustment for Staff & Substitute Salaries																																	

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				
Divided by Attending Pupils:	÷	11,577,769	5,777,146	
Calculated EPS Rates Per Pupil:	=	1,429.5	670.5	
		8,099	8,616	

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 cost for special education, transportation, gifted and talented, lease/lease purchases or insured value factor – those costs are calculated separately in section 3 of the ED 279 report.

Section 2:

Section : 2

Section 2: Operating Cost Allocations									
A) Subsidizable Pupils (Includes Superintendent Transfers)									
		PreK	K-8	9-12		Total			
1)	October 2024	77.0 +	1,380.0 +	609.0 =		2,066.0			
2)	October 2025 (may include PreK estimates)	62.0 +	1,356.0 +	626.0 =		2,044.0			
3)	Subsidizable Pupils Average	69.5 +	1,368.0 +	617.5 =		2,055.0			
B) Basic Counts									
		Average Pupils			SAU EPS Rates from Page 1		Basic Cost Allocations		
1)	PreK Pupils (Most Recent Oct Only)	62.0		X	8,099 =		502,138.00		
2)	K-8 Pupils	1,368.0		X	8,099 =		11,079,432.00		
3)	9-12 Pupils	617.5		X	8,616 =		5,320,380.00		
4)	Adult Education Courses at .1	0.0		X	8,616 =		0.00		
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		X	8,099 =		0.00		
6)	K-8 Equiv. Instruction Pupils	1.500		X	8,099 =		12,148.50		
7)	9-12 Equiv. Instruction Pupils	0.875		X	8,616 =		7,539.00		
C) Weighted Counts (Most Recent Oct Only)									
		Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	PreK Disadvantaged @ 0.6432	39.9	X	0.15	X	8,099 =	48,472.52		
2)	K-8 Disadvantaged @ 0.6432	879.9	X	0.15	X	8,099 =	1,068,946.52		
3)	9-12 Disadvantaged @ 0.6432	397.2	X	0.15	X	8,616 =	513,341.28		
4)	PreK Multilingual Learners	3.0	X	0.500	X	8,099 =	12,148.50		
5)	K-8 Multilingual Learners	134.0	X	0.500	X	8,099 =	542,633.00		
6)	9-12 Multilingual Learners	71.0	X	0.500	X	8,616 =	305,868.00		
D) Targeted Funds									
		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	PreK Student Assessment (Most Recent Oct Only)	62.0			X	58.00 =	3,596.00		
2)	K-8 Student Assessment	1,368.0			X	58.00 =	79,344.00		
3)	9-12 Student Assessment	617.5			X	58.00 =	35,815.00		
4)	PreK Technology Resources (Most Recent Oct Only)	62.0			X	127.00 =	7,874.00		
5)	K-8 Technology Resources	1,368.0			X	127.00 =	173,736.00		
6)	9-12 Technology Resources	617.5			X	382.00 =	235,885.00		
7)	PreK Pupils (Most Recent Oct Only)	62.0	X	0.10	X	8,099 =	50,213.80		
8)	K-2 Pupils	438.5	X	0.10	X	8,099 =	355,141.15		
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)	39.9	X	0.05	X	8,099 =	16,157.51		
10)	K-8 Disadvantaged Targeted	879.9	X	0.05	X	8,099 =	356,315.51		
11)	9-12 Disadvantaged Targeted	397.2	X	0.05	X	8,616 =	171,113.76		
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							=	20,898,239.05	

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 / Connect) on October 1 annually.

Section 2: Operating Cost Allocations		Section : 2			
A) Subsidizable Pupils (Includes Superintendent Transfers)		PreK	K-8	9-12	Total
1)	October 2024	77.0 +	1,380.0 +	609.0 =	2,066.0
2)	October 2025 (may include PreK estimates)	62.0 +	1,356.0 +	626.0 =	2,044.0
3)	Subsidizable Pupils Average	69.5 +	1,368.0 +	617.5 =	2,055.0

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.

Note: Attending Student Counts are based on where students are enrolled; while Subsidizable Student Counts are based on where students live.

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

B) Basic Counts				SAU EPS Rates from Page 1		Basic Cost Allocations	
		Average Pupils					
1)	PreK Pupils (Most Recent Oct Only)	62.0	X	8,099	=	502,138.00	
2)	K-8 Pupils	1,368.0	X	8,099	=	11,079,432.00	
3)	9-12 Pupils	617.5	X	8,616	=	5,320,380.00	
4)	Adult Education Courses at .1	0.0	X	8,616	=	0.00	
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	8,099	=	0.00	
6)	K-8 Equiv. Instruction Pupils	1.500	X	8,099	=	12,148.50	
7)	9-12 Equiv. Instruction Pupils	0.875	X	8,616	=	7,539.00	

- **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 Beginning with FY27 Adult Education has been moved to the state adult education funding.**
- **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

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

	PreK	K-8	9-12	Total
1) October 2024	77.0 +	1,380.0 +	609.0 =	2,066.0
2) October 2025 (may include PreK estimates)	62.0 +	1,356.0 +	626.0 =	2,044.0
3) Subsidizable Pupils Average	69.5 +	1,368.0 +	617.5 =	2,055.0

C) Weighted Counts (Most Recent Oct Only)

	Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1) PreK Disadvantaged @ 0.6432	39.9 X	0.15 X	8,099 =	48,472.52
2) K-8 Disadvantaged @ 0.6432	879.9 X	0.15 X	8,099 =	1,068,946.52
3) 9-12 Disadvantaged @ 0.6432	397.2 X	0.15 X	8,616 =	513,341.28
4) PreK Multilingual Learners	3.0 X	0.500 X	8,099 =	12,148.50
5) K-8 Multilingual Learners	134.0 X	0.500 X	8,099 =	542,633.00
6) 9-12 Multilingual Learners	71.0 X	0.500 X	8,616 =	305,868.00

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: SAUs with 15 or fewer total MLL students = .70, SAUs with 16-250 total MLL students = .50, and SAUs with 251 or more 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: 0.6432 x 62 = 39.9 x 0.15 = 5.985 x 8,099 = \$48,478.52)

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)	62.0		X	58.00	3,596.00
2)	K-8 Student Assessment		1,368.0		X	58.00	79,344.00
3)	9-12 Student Assessment		617.5		X	58.00	35,815.00
4)	PreK Technology Resources	(Most Recent Oct Only)	62.0		X	127.00	7,874.00
5)	K-8 Technology Resources		1,368.0		X	127.00	173,736.00
6)	9-12 Technology Resources		617.5		X	382.00	235,885.00
7)	PreK Pupils	(Most Recent Oct Only)	62.0	X	0.10	8,099	50,213.80
8)	K-2 Pupils		438.5	X	0.10	8,099	355,141.15
9)	PreK Disadvantaged Targeted	(Most Recent Oct Only)	39.9	X	0.05	8,099	16,157.51
10)	K-8 Disadvantaged Targeted		879.9	X	0.05	8,099	356,315.51
11)	9-12 Disadvantaged Targeted		397.2	X	0.05	8,616	171,113.76

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 technology resource funds are calculated each year by the using inflation factor approved by the Commissioner.

Student Assessment: EPS Rates for student assessment funds are calculated each year by using the inflation factor approved 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. (Example: 435.5 * 0.100 * 8,099 = 355,141.15)

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: 0.6432 x 62 = 39.9 x 0.05 = 1.995 x 8,099 = \$16,157.51)

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; 127.00 for Elementary and 382.00 for Secondary in FY2027.

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 58.00 in FY2027.

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:	
PreK-8 Schools: Fewer than 15 students per grade level Nearest school is more than 8 miles away	Non PreK-8 Schools: 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	=	20,898,239.05
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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		Section : 3	
A) Other Subsidizable Costs			
	Base Year Expenditure	Inflation Adjustment	
1) Gifted & Talented Expenditures from 2024 - 2025	92,655.30	X 103.50%	= 95,898.24
2) Special Education - EPS Allocation		X	= 6,651,314.80
3) Special Education - High-Cost Out-of-District Allocation		X	= 338,388.59
4) Transportation Operating - EPS Allocation		X	= 2,177,165.62
5) Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	= 0.00
		Total Other Subsidizable Costs	= 9,262,767.25
B) Teacher Retirement Amount (Normalized Cost)			869,757.70
Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement			= 31,030,764.00
C) Debt Service Allocations			
1) Approved Lease for 2025 - 26			0.00
2) Approved Lease Purchase for 2025 - 26 for			0.00
		Total Debt Service Allocation	= 0.00
Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)			= 31,030,764.00

Section 3: (Other Subsidizable Costs) – Line A1

Gifted & Talented Expenditures from 2024-25 – 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, 3.5% for FY27.

92,655.30 x 103.50% = \$95,898.24

Section 3: Other Allocations		Section : 3	
A) Other Subsidizable Costs			
	Base Year Expenditure	Inflation Adjustment	
1) Gifted & Talented Expenditures from 2024 - 2025	92,655.30	X 103.50%	= 95,898.24
2) Special Education - EPS Allocation		X	= 6,651,314.80
3) Special Education - High-Cost Out-of-District Allocation		X	= 338,388.59
4) Transportation Operating - EPS Allocation		X	= 2,177,165.62
5) Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	= 0.00
		Total Other Subsidizable Costs	= 9,262,767.25

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 Expenditure	Inflation Adjustment	
1) Gifted & Talented Expenditures from 2024 - 2025	92,655.30	X	= 95,898.24
2) Special Education - EPS Allocation		X	= 6,651,314.80
3) Special Education - High-Cost Out-of-District Allocation		X	= 338,388.59
4) Transportation Operating - EPS Allocation		X	= 2,177,165.62
5) Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	= 0.00
		Total Other Subsidizable Costs	= 9,262,767.25
B) Teacher Retirement Amount (Normalized Cost)			869,757.70

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.

GAP Adjustment – This 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

Elem: $8,099 * (69.5 + 1,368) = 11,642,313$ Sec: $8,616 * 617.5 = 5,320,380$

Base Rate = $(11,642,313 + 5,320,380) / (69.5 + 1,368 + 617.5) = 8,255$

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	Eligible Students for Prevalence Adjustment	EPS Prevalence Rate	Prevalence Adjustment	Size Adjustment
28	SAU	2055	380	18.49%	309	\$8,255	\$12,383	\$3,826,193	71	\$3,136.90	\$222,719.90	\$0.00

Step 1 Base = The first 15% of total population count of 2055 (309) is multiplied by their full EPS base rate (8,255) and the special education weight (1.5).

$309 * 8,255 * 1.5 = \$3,826,193$

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. (380 - 309= 71)

$71 * 8,255 * .38 = \$222,719.90$

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

Step 4 High Cost In District (HCID)= for prior year HCID * inflation adjustment, 3.5% for FY27.

$\$381,223 * 3.5\% = \$22,859 + \$381,223 = \$394,566$

Special Education Calculation

Base Component Identified up to 15% (1.5 x EPS Rate x 309 Pupils) =	\$3,826,192.50
Prevalence Adjustment Identified above 15% (.38 x EPS Rate x 71 Pupils) =	\$222,719.90
Size Adjustment for <20 Pupils (.29 x EPS Rate x 0 Pupils) =	\$0.00
High Cost In-District (HCID) Adjustment =	\$394,566
Total (Base + Prevalence + Size + HCID) =	\$4,443,478.40
2025 Net Actual Expenditures	\$7,409,785.86
High Cost Out-of-District Adjustment =	\$338,388.59
2025 Adjusted Expenditures = (Net Expenditures – HCOOD)	\$7,071,397.27
FY 27 Allocation = Lesser of 2 Most Recent Adjusted Expenditures (2025 or 2024)	\$6,651,314.80
MOE Adjustment = FY 27 Allocation – Total (6,651,314.80 – 4,443,478.90)	\$2,207,836.40

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 27 State Special Ed Per Pupil
1	Base Rate	\$10,375.45
2	Regional	\$20,750.90
3	Public	\$31,126.35
4	Private	\$41,501.80

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 – The allocation can be no less than 90% (0.9) net transportation expenditures and no more than 105% (1.05) net transportation expenditures

Step 1: EPS Transportation Operating Allocation for previous year is inflated to current year value
For FY2027 Allocation, FY2026 Allocation is inflated by 3.5%

Step 2: Net Transportation Operating Expenditure Range is created

For FY2027 Allocation, FY2025 net operating cost calculated in Step 1 is multiplied by .9 to create a lower end range

For FY2027 Allocation, FY2025 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= \$2,334,200.48

Net Expenditures lower end: $\$2,334,200.48 \times .9 = \$2,100,780.43$

Net Expenditures higher end: $\$2,334,200.48 \times 1.05 = \$2,450,910.50$

Transportation Allocation will be **no less than \$2,100,780.43**

Transportation Allocation will be **no more than \$2,450,910.50**

Previous Year Allocation= \$2,103,541.66

Inflation adjusted= \$2,177,165.62

The inflation adjusted allocation of \$2,177,165.62 is between the lower and upper end of the net expenditure range so the Transportation Allocation is **\$2,177,165.62.**

Had the inflation adjusted allocation been less than \$2,100,780.43 the allocation would have been \$2,100,780.43

Had the inflation adjusted allocation been more than \$2,450,910.50 the allocation would have been \$2,450,910.50

Another way of looking at it is that of the 3 amounts: \$2,100,780.43 **\$2,177,165.62** \$2,450,910.50

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 Expenditure		Inflation Adjustment	
1)	Gifted & Talented Expenditures from 2024 - 2025	92,655.30	X	103.50%	= 95,898.24
2)	Special Education - EPS Allocation		X		= 6,651,314.80
3)	Special Education - High-Cost Out-of-District Allocation		X		= 338,388.59
4)	Transportation Operating - EPS Allocation		X		= 2,177,165.62
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)		X		= 0.00
		Total Other Subsidizable Costs			= 9,262,767.25

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)	869,757.70
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Section 3: (Other Subsidizable Costs) – Lines C1-C5

C)	Debt Service Allocations		
1)	Approved Lease for 2025 - 26		0.00
2)	Approved Lease Purchase for 2025 - 26 for		0.00
Total Debt Service Allocation			= 0.00

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.

Total Debt Service Allocation		=	0.00
Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)		=	31,030,764.00

Section 4 – Calculation of the Required Local Contribution and State Share

Single Municipality SAU

Section 4 : Calculation of Required Local Contribution - Mill Expectation

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
	2,047.5	100.00%	31,030,764.00 +	0.00 =	31,030,764.00
Total	2,047.50	100.00%	31,030,764.00	0.00	31,030,764.00

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
	2,580,716,667	5.645	14,568,145.59
Total	2,580,716,667		14,568,145.59

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)
	31,030,764.00 -	14,568,145.59	5.645	16,462,618.41
Total	31,030,764.00 -	14,568,145.59		16,462,618.41

Total Municipal Allocation

- Operating Cost Allocation (Section 2 totals)
- Other Subsidizable Cost Allocation (Section 3)
- Teacher Retirement (Section 3)
- State Approved Debt – Insured Value Factor (IVF), Leases, and Lease/Purchases (Section 3)

Multiple Municipalities SAU

Section 4 : Calculation of Required Local Contribution - Mill Expectation

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	593.5	25.60%	9,644,555.35 +	76,518.86 =	9,721,074.21
Town B	1,432.0	61.76%	23,267,489.78 +	0.00 =	23,267,489.78
Town C	293.0	12.64%	4,761,999.21 +	0.00 =	4,761,999.21
Total	2,318.50	100.00%	37,674,044.34	76,518.86	37,750,563.20

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	769,166,667	5.645	4,341,945.84
Town B	4,170,233,333	5.645	23,540,967.16
Town C	3,899,466,667	5.645	22,012,489.34
Total	8,838,866,667		49,895,402.34

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	9,721,074.21 -	4,341,945.84	5.645	5,379,128.37
Town B	23,267,489.78 -	23,267,489.78	5.579	0.00
Town C	4,761,999.21 -	4,761,999.21	1.221	0.00
Total	37,750,563.20 -	32,371,434.83		5,379,128.37

Section 4A – Allocation Distribution

Distribution by Town of the Total EPS Allocation:

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	593.5	25.60%	9,644,555.35	+	76,518.86	=	9,721,074.21
Town B	1,432.0	61.76%	23,267,489.78	+	0.00	=	23,267,489.78
Town C	293.0	12.64%	4,761,999.21	+	0.00	=	4,761,999.21
Total	2,318.50	100.00%	37,674,044.34		76,518.86		37,750,563.20

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= $593.5 \div 2,318.50 = 25.60\%$
- Town A Operating, Other Subsidizable & Teacher Retirement Distribution: $34.67\% \times 18,032.812.06 = \$6,251,975.94$
- Town A Debt Allocation Distribution: (*Only Town A receives an Insured Value Factor allocation in section 3.*) = \$ 76,518.86
- Total Municipal Allocation Distribution for Town A: = **\$9,721,074.21**

Remember, EPS is not expected 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 4B – Mill Expectation and Valuation

Mill Rate: The EPS mill rate is calculated each year using the statewide Total Cost of Education, total available state resources, and statewide property valuation - FY27 mill rate is 5.645. (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.

Town Valuation: The Maine Revenue Service (MRS) provides a certified list of town valuations which can be found on their webpage. <https://www.maine.gov/revenue/taxes/property-tax/state-valuation>

For EPS we use the **lesser** of the **most recent** annual MRS town valuation or the **3-year average** of the 3 most recent MRS certified town valuations.

	2025 VALUATIONS	2024 VALUATIONS	2023 VALUATIONS	2023/ 2024/2025 Valuations	Lessor of 3-Year Average or 2025 Valuations
	PRELIMINARY FOR FY 27	PRELIMINARY FOR FY 26	PRELIMINARY FOR FY 25	3 Yr. Average For FY27	For FY27
Municipality A.	874,500,000	772,900,000	660,100,000	769,166,667	769,166,667
Municipality B.	4,786,950,000	4,182,800,000	3,540,950,000	4,170,233,333	4,170,233,333
Municipality C.	4,533,600,000	3,810,250,000	3,354,550,000	3,899,466,667	3,899,466,667

Title 20-A: EDUCATION
Part 7: SCHOOL FINANCE
Chapter 606-B: ESSENTIAL PROGRAMS
AND SERVICES

\$15672. Definitions

23. **Property fiscal capacity.** "Property fiscal capacity" means the average of the certified state valuations for the 3 most recent years prior to the most recently certified state valuation or the certified state valuation for the most recent prior year, whichever is lower.

The Maine Revenue Service posts the valuation data in January. To determine a town’s valuation for FY28 you need to average the valuations for 2026, 2025, and 2024 and then take the lesser of the 2026 valuation or the 3-year average.

Section 4C: Calculation of Required Local Contribution

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
Town A	593.5	25.60%	9,644,555.35 +	76,518.86 =	9,721,074.21
Town B	1,432.0	61.76%	23,267,489.78 +	0.00 =	23,267,489.78
Town C	293.0	12.64%	4,761,999.21 +	0.00 =	4,761,999.21
Total	2,318.50	100.00%	37,674,044.34	76,518.86	37,750,563.20

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	769,166,667	5.645	4,341,945.84
Town B	4,170,233,333	5.645	23,540,967.16
Town C	3,899,466,667	5.645	22,012,489.34
Total	8,838,866,667		49,895,402.34

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	9,721,074.21 -	4,341,945.84	5.645	5,379,128.37
Town B	23,267,489.78 -	23,267,489.78	5.579	0.00
Town C	4,761,999.21 -	4,761,999.21	1.221	0.00
Total	37,750,563.20 -	32,371,434.83		5,379,128.37

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.

Minimum Contributor

Approximately 30% (in FY27 32% of SAUs or 80 out of 252 SAUs) are minimum contributors. This means that all or the majority of the towns within these SAUs have a cost of education in section 4A that is less than their ability to contribute in 4B making it possible for **these towns to contribute less than the established fiscal year EPS mill rate.**

Section 4 : Calculation of Required Local Contribution - Mill Expectation

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	593.5	25.60%	9,644,555.35 +	76,518.86 =	9,721,074.21
Town B	1,432.0	61.76%	23,267,489.78 +	0.00 =	23,267,489.78
Town C	293.0	12.64%	4,761,999.21 +	0.00 =	4,761,999.21
Total	2,318.50	100.00%	37,674,044.34	76,518.86	37,750,563.20

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	769,166,667	5.645	4,341,945.84
Town B	4,170,233,333	5.645	23,540,967.16
Town C	3,899,466,667	5.645	22,012,489.34
Total	8,838,866,667		49,895,402.34

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	9,721,074.21 -	4,341,945.84	5.645	5,379,128.37
Town B	23,267,489.78 -	23,267,489.78	5.579	0.00
Town C	4,761,999.21 -	4,761,999.21	1.221	0.00
Total	37,750,563.20 -	32,371,434.83		5,379,128.37

For this SAU Towns B and C have valuations that allow them to contribute all of their distributed allocations. With higher valuations they are contributing less than the EPS mill expectation. Town A contributes at a mill rate of 5.645 and Town C only contributes at a mill rate of 1.221.

Town C Valuation		EPS Mill Rate		Ability to Contribute		Town C Allocation Share		Town C Valuation		Calculated EPS Rate				
3,899,466,667	x	5.645	=	22,012,489.34		4,761,999.21	÷	3,899,466,667	=	.0012211	*	1,000	=	1.221

Approximately 30% (in FY27 32% of SAUs or 80 out of 252 SAUs) are minimum contributors. This means that all or the majority of the towns within these SAUs have a cost of education in section 4A that is less than their ability to contribute in 4B making it possible for **these towns to contribute less than the established fiscal year EPS mill rate.**

Section 4 : Calculation of Required Local Contribution - Mill Expectation

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	593.5	25.60%	9,644,555.35 +	76,518.86 =	9,721,074.21
Town B	1,432.0	61.76%	23,267,489.78 +	0.00 =	23,267,489.78
Town C	293.0	12.64%	4,761,999.21 +	0.00 =	4,761,999.21
Total	2,318.50	100.00%	37,674,044.34	76,518.86	37,750,563.20

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	769,166,667	5.645	4,341,945.84
Town B	4,170,233,333	5.645	23,540,967.16
Town C	3,899,466,667	5.645	22,012,489.34
Total	8,838,866,667		49,895,402.34

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	9,721,074.21 -	4,341,945.84	5.645	5,379,128.37
Town B	23,267,489.78 -	23,267,489.78	5.579	0.00
Town C	4,761,999.21 -	4,761,999.21	1.221	0.00
Total	37,750,563.20 -	32,371,434.83		5,379,128.37

For this SAU Towns B and C have valuations that allow them to contribute all of their distributed allocations. With higher valuations they are contributing less than the EPS mill expectation. Town A contributes at a mill rate of 5.645 and Town C only contributes at a mill rate of 1.221.

Town C Valuation	EPS Mill Rate	Ability to Contribute	Town C Allocation Share	Town C Valuation	Calculated EPS Rate
3,899,466,667	x 5.645 =	22,012,489.34	4,761,999.21 ÷	3,899,466,667 =	.0012211 * 1,000 = 1.221

Town A’s mill rate would be 12.638 if required to contribute total allocation distribution.

Town A Valuation	EPS Mill Rate	Ability to Contribute	Town A Allocation Share	Town A Valuation	Calculated EPS Rate
769,166,667	X 5.645 =	4,341,945.84	9,721,074.21 ÷	769,166,667 =	.0126384 * 1,000 = 12.638

Reasons for Local Share changes from one year to the next.

Section 1	FY 2026-27	FY 2025-26	Difference	% Difference
Attending Pupils Average	1,275.0	1,317.5	(42.50)	-3.23%
Total Section 1 Allocation Elementary	7,413,351	7,527,554	(114,203.00)	-1.52%
Total Section 1 Allocation Secondary	3,282,771	3,234,901	47,870.00	1.48%
Elementary EPS Rate	8,237	8,025	212.00	2.64%
Secondary EPS Rate	8,754	8,524	230.00	2.70%
Section 2	FY 2026-27	FY 2025-26	Difference	% Difference
PreK Subsidy Pupils (current Oct)	45.0	43.0	2.00	4.65%
K-8 Subsidy Pupils (Average)	856.0	886.5	(30.50)	-3.44%
9-12 Subsidy Pupils (Average)	374.5	377.0	(2.50)	-0.66%
Total Subsidizable Pupils	1,275.50	1,306.50	(31.00)	-2.37%
Disadvantaged Percentage	51.84%	47.96%	0.04	
English (Multilingual) Learners	9	14	(5.00)	-35.71%
Operating Allocation Totals:	12,475,574.48	12,401,562.99	74,011.49	0.60%

Section 3	FY 2026-27	FY 2025-26	Difference	% Difference
Gifted & Talented Allocation	90,744.89	82,676.54	8,068.35	9.76%
Special Education Allocation	2,636,602.92	2,653,076.20	(16,473.28)	-0.62%
Special Education Counts	248	258	(10.00)	-3.88%
High-Cost Out-of-District Allocation	80,852.05	147,799.40	(66,947.35)	-45.30%
Transportation Operating Allocation	1,019,721.83	962,927.22	56,794.61	5.90%
Bus Purchases	-	-	0.00	
Teacher Retirement	440,663.75	428,869.83	11,793.92	2.75%
Insured Value Factor	-	-	0.00	
Section 4	FY 2026-27	FY 2025-26	Difference	% Difference
Average Subsidizable Pupils	1,275.50	1,306.50	(31.00)	-2.37%
Total Calculated EPS Allocation	16,744,159.92	16,714,417.78	29,742.14	0.18%
State Valuation	962,800,000.00	815,766,667.00	147,033,333.00	18.02%
Mill Expectation/Cap	5.645	6.100	(0.46)	-7.46%
Required Local Contribution	5,435,006.00	4,976,176.67	458,829.33	9.22%
State Contribution prior to adjustments	11,309,153.92	11,738,241.11	(429,087.19)	-3.66%
Adjusted Local Contribution if Mill Rate Cap is Greater than Town Allocation	FALSE	FALSE	0.00	
Actual Local Contribution Mill Rate if less than Cap	-	-	0.00%	
Local Share Percentage Prior to 5A Adjustments	32.46%	29.77%	2.69%	
State Share Percentage Prior to 5A Adjustments	67.54%	70.23%	-2.69%	

Section 5A Adjustments (If applicable)	FY 2026-27	FY 2025-26	Difference	% Difference
Debt Service Adjustment (not applicable for FY27)	-	-	0.00	
Adjustment for 50% Special Education Costs	-	-	0.00	
Minimum State Allocation Adjustment - 5%	-	-	0.00	
Minimum Special Education Adjustment for Towns in a RSU	-	-	0.00	
Minimum Economically Disadvantaged Student Adjustment	-	-	0.00	
Local Share after 5A Adjustments	5,435,006.00	4,976,176.67	458,829.33	9.22%
State Contribution after 5A Adjustments	11,309,153.92	11,738,241.11	(429,087.19)	-3.66%
Local Share Percentage after adjustments	32.46%	29.77%	2.69%	
State Share Percentage after adjustments	67.54%	70.23%	-2.69%	
Section 5B State Share only	FY 2026-27	FY 2025-26	Difference	% Difference
Career & Technical Education Center	-	-	0.00	
Debt Service Allocations (Principal & Interest)	-	-	0.00	
Education Service Center Allocation	77,966.55	84,362.21	(6,395.66)	-7.58%
State Contribution after 5A Adjustments, CTE, ESC & Debt if applicable	11,387,120.47	11,822,603.32	(435,482.85)	-3.68%
Local Share Percentage	32.31%	29.62%	2.69%	
State Share Percentage	67.69%	70.38%	-2.69%	

- **Decrease in Students** (PreK Subsidy counts)
- **Decrease in Multilingual Learners**
- **Decrease in Special Education allocation** due to a decrease in expenditures and/or student counts
- **Increase in State Valuation** an increase in valuation increases a town's ability to contribute.

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	31,030,764.00	14,568,145.59	16,462,618.41	
Totals after adjustment to Local and State Contributions	31,030,764.00	14,568,145.59	16,462,618.41	
B) Other Adjustments to State Contribution Only				
1) Plus Audit Adjustments			0.00	
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) MultiLingual Learner Hardship funds			0.00	
7) Career & Technical Education Center Alloc			2,728,326.64	
8) Plus Long-Term Drug Treatment Centers Adj tment			0.00	
9) Education Service Center Member Allocation			101,933.91	
10) MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			0.00	
11) MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			0.00	
12) State approved Debt Principal			1,085,000.00	
13) State Approved Debt Interest			27,125.00	
14) Minimum Hourly Wage Adjustment			0.00	
C) Adjusted State Contribution			20,405,003.96	
Local and State Percentages Prior to Adjustments :	Local Share % =	46.95 %	State Share % = 53.05 %	
Local and State Percentages After Adjustments :	Local Share % =	46.95 %	State Share % = 53.05 %	
FYI : 100% EPS Allocation	31,030,764.00			

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	31,030,764.00	14,568,145.59	16,462,618.41	
Totals after adjustment to Local and State Contributions	31,030,764.00	14,568,145.59	16,462,618.41	

Section 5: Totals and Adjustments A1-A5

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

- 1)
- 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**. *(If a minimum contributor receives a state share in section 4C the minimum contribute adjustment is reduced by that amount.)*

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.

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.

Process for Calculating Minimum Contributor Adjustments

Minimum Special Education Adjustment: Title 20A, §15689, subsection 1(B)					
Eligibility Criteria:					
1. Must have subsidy student counts					
2. State Share must be less than Special Ed Allocation x current percentage per Statute					
3. If State Share is less, the amount of the adjustment is the difference between the State share and the new Special ED calculated amount.					
Calculation:	Chebeague	RSU 08/SAD 08	Deer Isle Stonington CSD		Carrabassett
	Island	Vinalhaven	Deer Isle	Stonington	Valley
					Kittery
100% Special Education Amount from Section 3A, Line 2 & 3	106,280.38	588,154.02	868,697.36		41,751.75
Multiply by current Minimum Percentage (FY 24 = 50%)	53,140.19	294,077.01	434,348.68		20,875.88
State Share before adjustments - Section 5A	0.00	0.00	0.00		0.00
Difference from Minimum Percentage Amount	53,140.19	294,077.01	434,348.68		20,875.88
If Difference is Greater than Zero = Eligible	YES	YES	YES		YES
Adjustment for Special Education Costs at 50% = Difference	53,140.19	294,077.01	434,348.68		20,875.88
New State Share including Min. Special Ed Adjustment =	53,140.19	294,077.01	434,348.68		20,875.88
			293,402.53	140,946.15	

Minimum State Allocation (Subsidy) Adjustment: Title 20A, §15689, subsection 1(A)					
Eligibility Criteria:					
1. Must have subsidy student counts					
2. Must not have any State Share before Adjustments in Section 5A					
Calculation:	Chebeague	RSU 08/SAD 08	Deer Isle Stonington CSD		Carrabassett
	Island	Vinalhaven	Deer Isle	Stonington	Valley
					Seboeis Plt
Elementary EPS Rate	7,130	7,200	7,445		7,483
Secondary EPS Rate	8,841	7,677	7,922		8,146
Calculate Elementary EPS Rate * 5%	356.50	360.00	372.25		374.15
Calculate Secondary EPS Rate * 5%	442.05	383.85	396.10		407.30
Average Elementary Subsidizable Pupils	22	121.5	222		42.5
Average Secondary Subsidizable Pupils	16	37.5	82.5		32.5
Multiply Subsidizable Elementary Pupils x New 5% Rate	7,843.00	43,740.00	82,639.50		15,901.38
Multiply Subsidizable Secondary Pupils x New 5% Rate	7,072.80	14,394.38	32,678.25		13,237.25
Add the two calculated amounts	14,915.80	58,134.38	115,317.75		29,138.63
Compare to State Share before adjustments - Section 5A	-	-	0.00		-
If State Share is less than Total of both 5% amounts = Eligible	YES	YES	YES		YES
Minimum Subsidy Adjustment =	14,915.80	58,134.38	115,317.75		29,138.63
If also eligible for Minimum Special Ed Adj the greater of the two adjustments will be allocated.	-	-	0.00		8,262.75

Minimum Economic Disadvantaged Student Adjustment: Title 20A, §15689, subsection 11					
Eligibility Criteria:					
1. Disadvantaged Percentage must be greater than State Average Disadvantaged Percentage rate.					
2. Must also receive either the Minimum Subsidy or Minimum Special Education Adjustment.					
3. Must Operate a School.					
FY 24 = 39.31%					
Calculation:	Chebeague	RSU 08/SAD 08	Deer Isle Stonington CSD		
	Island	Vinalhaven	Deer Isle	Stonington	RSU 23
					Easton
Disadvantaged Percentage	0.00%	37.50%	52.38%		41.65%
Is Disadvantaged Percentage Greater than State Average Disadvantaged Rate?	NO	NO	YES		YES
Does SAU operate a school?	YES	YES	YES		YES
Does SAU receive either Min. Subsidy or Min. Special Ed Adjustment?	YES	YES	YES		YES
If the SAU has a YES in all 3 previous rows, then they are Eligible:	NO	NO	YES		YES
Disadvantaged total allocation amounts from Page 2 ED 279 report	-	87,313.15	241,616.79		444,012.59
State share before adjustments	-	-	0.00		-
Disadvantaged Adjustment equals State Share less Disadvantaged Total Allocation			241,616.79		444,012.59
			163,212.14	78,404.65	103,430.63

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.

- B7 - 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)	MultiLingual Learner Hardship funds
7)	Career & Technical Education Center Allocation
8)	Plus Long-Term Drug Treatment Centers Adjustment
9)	Education Service Center Member Allocation
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)	State approved Debt Principal
13)	State Approved Debt Interest
14)	Minimum Hourly Wage Adjustment

Section 5: Totals and Adjustments C

Adjusted State Contribution includes Section 5B which is state share only. State and Local Contribution percentages are prior to section 5A adjustments and after section 5A.

C) Adjusted State Contribution		20,405,003.96
Local and State Percentages Prior to Adjustments :		
	Local Share % =	46.95 %
	State Share % =	53.05 %
Local and State Percentages After Adjustments :		
	Local Share % =	46.95 %
	State Share % =	53.05 %

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
	9,721,074.21	4,341,945.84	13.41%	5.645
	23,267,489.78	23,267,489.78	71.88%	5.579
	4,761,999.21	4,761,999.21	14.71%	1.221
	37,750,563.20	32,371,434.83	100.00%	

Career & Technical Education (CTE) Calculation

CTE Data: • CTE School and Program enrollment counts • Approved Programs List • Sq. Footage

Five Components of the CTE Calculation – Sum of:

1. Instruction: Teachers, Ed techs, Clinical supervisors, Substitutes
2. Central Admin: Directors, Asst directors, Business manager, Clerical staff, Other Central Adm Cost
3. Operations & Maintenance: Sq. footage
4. Supplies: Program and Per pupil amount
5. Student and Staff Supports: Guidance counselor, Coordinator, Program transportation, and Per pupil amounts for Technology, Co-curricular, Professional development, Safety, and Assessment

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	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
August	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
September	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
October	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
November	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
December	0.00	0.00	1,380,379.36	227,360.55	0.00	1,112,125.00	0.00	
January	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
February	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
March	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
April	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
May	0.00	0.00	1,380,379.36	227,360.55	0.00	0.00	0.00	
June	0.00	0.00	1,380,379.36	227,360.59	0.00	0.00	0.00	
TOTAL	0.00	0.00	16,564,552.32	2,728,326.64	0.00	1,112,125.00	0.00	20,405,003.96

Section 6 provides details on quarterly **MaineCare Seed** payments made on behalf of the SAU, monthly **EPS Subsidy** payments, monthly **CTE Subsidy** payments, and state approved **Construction Aid (Debt)** payments.