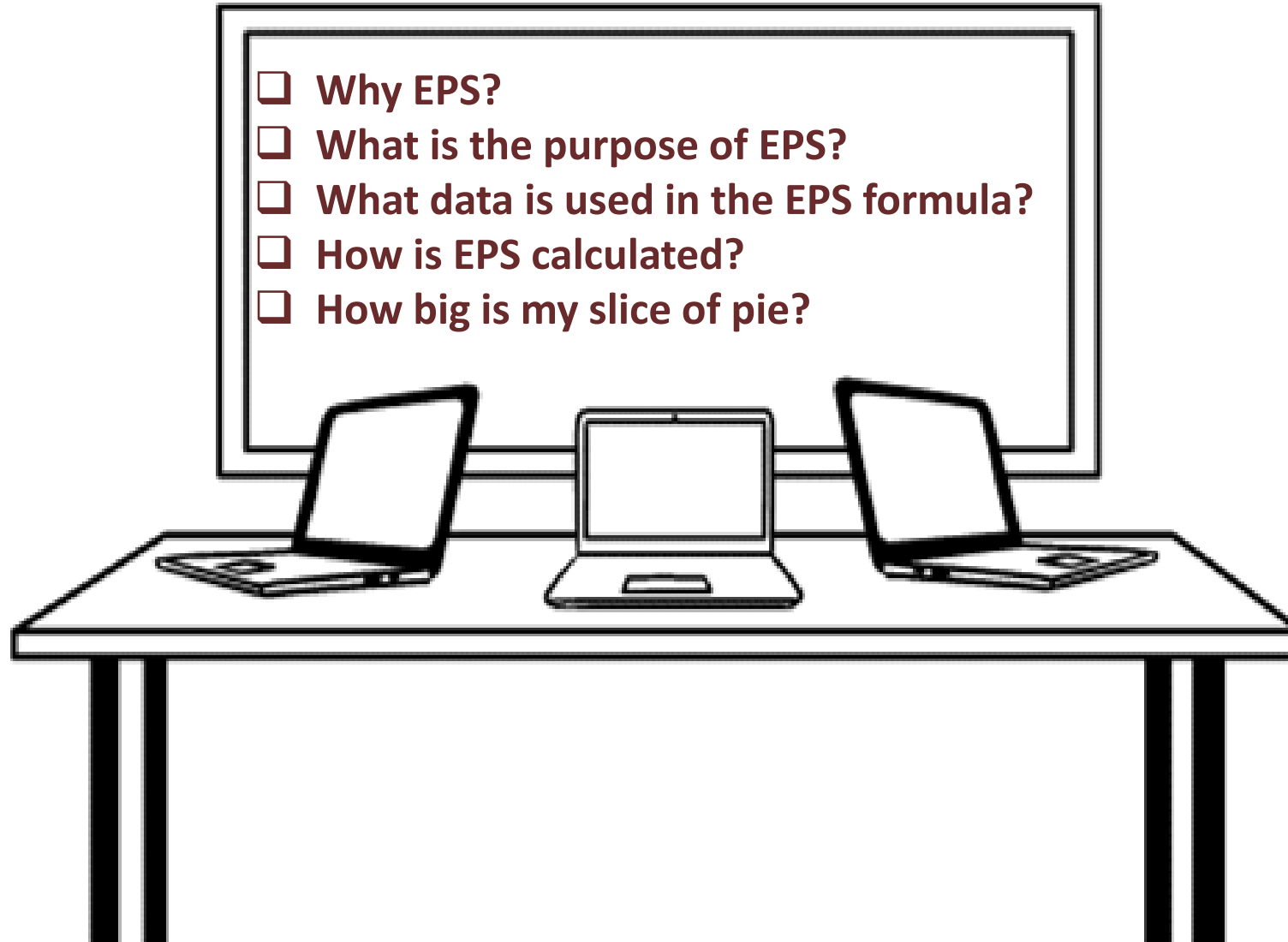


School Finance 101 – Essential Programs and Services



Why EPS? – the Essential Program and Services Funding Act

Constitution of the State of Maine – Article VIII. Part First. Education.

Section 1. Legislature shall require towns to support public schools; duty of Legislature.

Title 20-A: EDUCATION Part 1: GENERAL PROVISIONS Chapter 1: GENERAL PROVISIONS

§2. Policy on public education

The state policy on public education is as follows. [PL 1981, c. 693, §§5, 8 (NEW).]

1. **State responsibility for public education.** In accordance with the Constitution of Maine, Article VIII, the Legislature shall enact the laws that are necessary to assure that all school administrative units make suitable provisions for the support and maintenance of the public schools. It is the intent of the Legislature that every person within the age limitations prescribed by state

2. **Local control of public education.** It is the intent of the Legislature that the control and management of the public schools shall be vested in the legislative and governing bodies of local school administrative units, as long as those units are in compliance with appropriate state statutes.

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

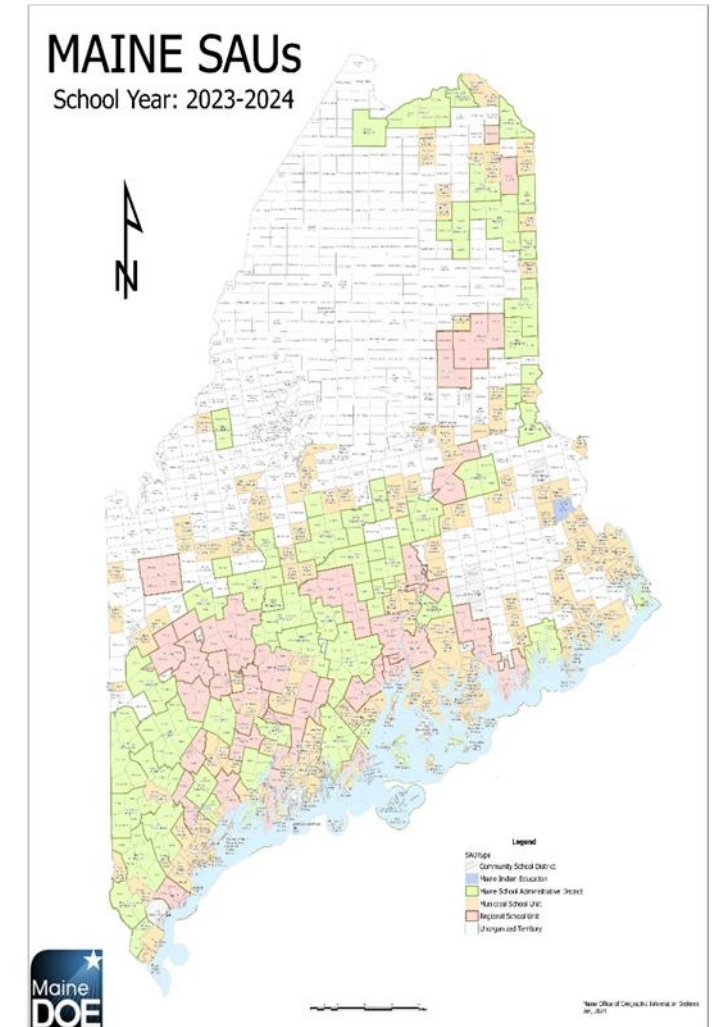
§15670. Short title

This chapter may be known and cited as "the Essential Programs and Services Funding Act." [PL 2003, c. 504, Pt. A, §4 (NEW).]



EPS – Why EPS?

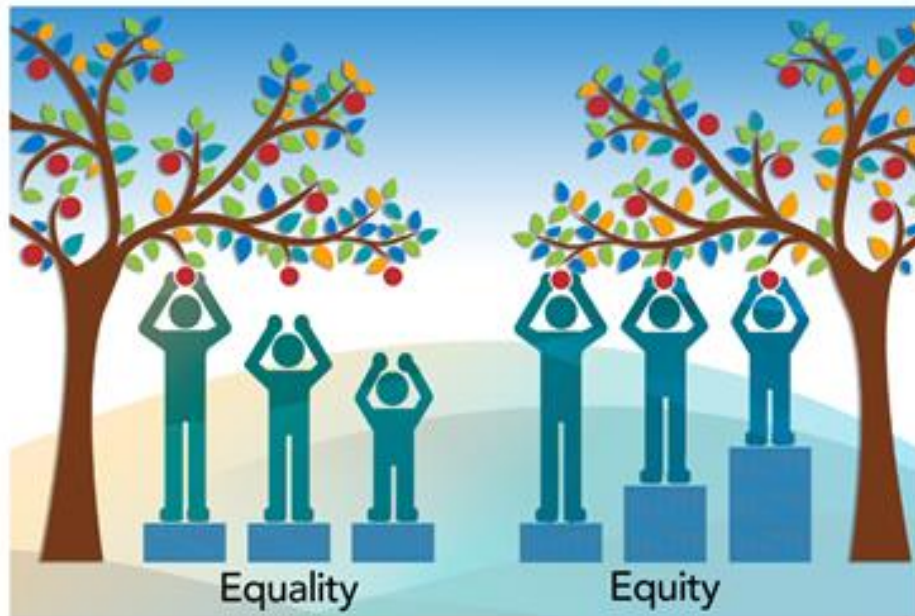
- Prior to the implementation of the Essential Programs and Service (EPS) Funding Model, traditional approaches to school funding determined education needs in terms of revenue – by taking whatever dollars are available and dividing them in such a way as to ensure there are equal education dollars behind each child.
- In contrast, the EPS model focuses first on student outcomes (Maine Learning Results), and second, on the services and resources needed to achieve these outcomes.
- The EPS model then defines what is adequate in terms of resources and dollars to provide the education necessary for each child to have the opportunity to achieve Maine's Learning Results.



What is the purpose of EPS?

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 pay for education 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.

EPS – Why EPS?

- Essential Programs and Services (EPS) is designed to ensure that all schools have the programs and resources that are essential for all students to have an equitable opportunity to achieve Maine's Learning Results.
- The EPS model provides a basis for adequacy and greater equity in the funding of PreK-12 education because it is mostly cost driven instead of expenditure driven.
- The model is designed to respond to student needs and is based on years of research and information gleaned from high performing cost-effective school units.
- To receive State subsidy, SAUs must contribute the required local amount per the EPS calculation.
- Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".



What is
it?

- An **adequacy** funding model
- Provides funding **equity** statewide
- Utilizes data (information) provided by each school administrative unit
- Accounts for different school administrative unit characteristics/demographics (populations)
- Determines equitable shares between local school administrative units and the state
- Establishes monthly state payment schedule
- Required by state statute to be reported out to school districts by Feb 1 of prior fiscal year
- Reported out to school districts on **ED279 reports**



A prescription for how funds should be spent.



The decisive amount to be spent on education in a school administrative unit.

What it is NOT...



How funds are budgeted and spent on public education is a local decision.



How many staff or what programs are needed in public education is a local decision.

How much pie is needed for the EPS formula?

Total Cost of Education FY 25 EPS Calculation = \$2,621,942,627

Maine covers 55% of Entire
State Cost of Education –
not 55% of individual SAU
Cost of Education

**State Contribution
55%**



**Local Contribution
(6.62 Mil Rate)
45%**

FY 25 State Appropriation for Education = \$1,442,068,445

FY 25 Local Required Contribution = \$1,179,874,182

What data is used in the EPS formula?

Student Data: All student information that is valid October 1st is part of the enrollment data.

Synergy – State’s Student Information System https://www.maine.gov/doe/data-reporting/collection/helpdesk/resources/synergy_instructions

- **Attending Students** – those students attending a school in your district.
- **Resident (Subsidizable) Students** – those students that reside in a town in your district.
- **Superintendent Transfer Students** – those students that reside in a town outside of your district, but for purposes of the EPS calculation will be counted as a resident of your district.
- **Equivalent Instruction Students** – Home School students taking a course(s) in your district.
- **Economic Disadvantaged Students** – Currently defined as any student that meets the qualifications for federal free or reduced lunch.
 - Alternate Economic Disadvantaged Status Form (FY 25 - updated 2/28/24)
- **English (Multilingual) Learners** – students that are identified as English learners.
- **Special Education Students** – students identified as special education students.
- **CTE Enrollment** – Students flagged as enrolled in CTE programs.
- **PreK **estimated** counts** (Title 20-A, §4271 (3-A))
 - For new or expanding programs in FY2026, estimated counts are due by November 30th
 - Survey must be completed by 11/03/2024
 - This includes programs paid for with any federal funds
 - All programs must be approved by the Early Childhood program

Note: All estimate student counts will be reconciled after the collection of the Oct. 1st counts in the next fiscal year.
- **Adult Education** – course counts for eligible 16 to 20-year-olds

Staff Data: October 30th snapshot of Full Time Equivalent (FTE) regular instruction staff.

Budget Data:

- Actual expenditures
- Actual revenues
- Actual balance sheet



What is the ED279 Report?

A detailed report of the Essential Programs and Services (EPS) calculation known as the ED279 is provided each year to every individual School Administrative Unit (SAU).

The ED279s are public reports and can be access through the DOE website.

The ED 279 Report provides the detailed EPS calculation for each SAU in 6 sections.

- **Section 1** = Per Pupil Costs 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, 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



How do I access the ED 279 reports?

Go to <https://neo.maine.gov/DOE/NEO/eps/public/ed279.aspx>

- Choose Fiscal Year:
- Choose SAU and then View Report:



Please Select 'FiscalYear','SAU Name' and click 'View Report' Button.
To save, print, or make accessible in screen reader software, after clicking view report button, click "Export/Print" button to download a PDF format of
Note: If you are using Internet Explorer 10, please use in compatability mode.

Export / Print Click To View Prior Versions of the ED279 Report

FiscalYear: <Select a Value> SAU Name: <Select a Value> View Report

2025
2024
2023
2022
2021
2020
2019
2018
2017
2016
2015
2014

Please Select 'FiscalYear','SAU Name' and click 'View Report' Button.
To save, print, or make accessible in screen reader software, after clicking view report button, click "Export/Print" button to down
Note: If you are using Internet Explorer 10, please use in compatability mode.

Export / Print Click To View Prior Versions of the ED279 Report

FiscalYear: 2025 SAU Name: <Select a Value> View Report

Acadia Academy
Acton Public Schools
Airline CSD
Alexander Public Schools
Andover Public Schools
Appleton Public Schools
Athens Public Schools
Auburn Public Schools

How is EPS calculated? – the Magic 8 Ball

Once we have the data and know the size of the pie... the magic begins.



Section 1. – Computation of EPS Rates - The per-pupil EPS cost rate determined in Section 1 are used as the multiplier to calculate the EPS Operating Cost Allocations in Section 2.

Elementary and secondary per-pupil cost rates are calculated for each school administrative unit; which is the per pupil cost to operate a school for those attending students for general education only (i.e., not Special Education) according to the current determined essential programs and services adequacy funding level.

Elements used in this calculation:

- Number of students attending the schools in the district (1A)
- EPS Staff Positions (1B)
 - Experience and education level of staff
 - Ratios of students to staff
 - Salary matrixes
 - (using State average salaries)
- Percentages for benefits (1C)
- Other Support Per-Pupil Costs (1D)
- Regional Adjustments (1E)

The regional index is a factor using the 35 Labor Market Areas to account for variations in Income Levels and the Cost of living throughout the State of Maine; and the fact that we are using an Average Salary Scale for the entire State when determining the amount of salary to allow in the EPS calculation.

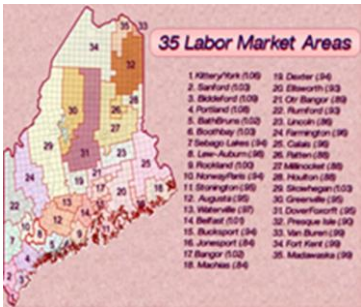


Figure 3: Regional Adjustment By Labor Market Area (2004-05 Data)

Labor Market Area (LMA)	Regional Adjustment
1 Kittery-York	1.06
2 Sanford	1.03
3 Biddeford	1.09
4 Portland	1.08
5 Bath-Brunswick	1.02
6 Boothbay Harbor	1.03
7 Sebago Lake*	0.94
8 Lewiston-Auburn	0.98
9 Rockland	1.00
10 Norway-Paris*	0.94
11 Stonington	0.95
12 Augusta	0.95
13 Waterville	0.97
14 Belfast	1.01
15 Bucksport	0.94
16 Jonesport-Milbridge	0.84
17 Bangor	1.02
18 Machias-Eastport	0.84
19 Dexter-Pittsfield	0.94
20 Ellsworth-Bar Harbor	0.93
21 Outer Bangor	0.89
22 Rumford	0.93
23 Lincoln-Howland	0.86
24 Farmington	0.96
25 Calais	0.96
26 Patten-Island Falls*	0.88
27 Millinocket-East Millinocket*	0.88
28 Houlton*	0.88
29 Skowhegan	1.03
30 Greenville*	0.95
31 Dover-Foxcroft*	0.95
32 Presque Isle-Caribou	0.90
33 Van Buren*	0.99
34 Fort Kent*	0.99
35 Madawaska*	0.99
Maine	1.00

Attending Students – students physically attending a school in your district.

All student information that is valid October 1st is part of the enrollment data.



Section 1: Computation of EPS Rates

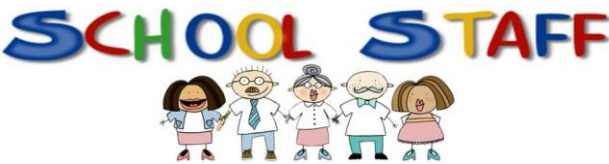
Section : 1

Staff Data – Regular education

October 30th snapshot of Full Time Equivalent (FTE) regular instruction staff.

- **Teachers**
Classroom Teacher, Literacy Specialist, Long-term substitute, Title I Teacher, Multilingual Learner Teacher
- **Guidance**
School Social Worker, Director of Guidance, Guidance Counselor
- **Librarians**
- **Health**
- **Education Techs**
- **Library Techs**
- **Clerical**
Building level
- **School Admins**
Principal, Assistant Principal, Teaching Principal

A) Attending Counts:	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2022)	240.0	+	799.0	+	483.0	=	1,522.0	+	680.0	=	2,202.0
2) Attending Pupils (October 2023)	218.0	+	771.0	+	491.0	=	1,480.0	+	676.0	=	2,156.0
3) Attending Pupils Average	229.0	+	785.0	+	487.0		1,501.0	+	678.0		2,179.0
							68.88 %		31.12 %		100.00 %



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	15.27	(15: 1)	+	46.18	(17:1)	+	28.65	(17:1)	+	42.38	(16:1)	=	132.47	÷	133.0	=	1.00	x	7,819,022	=	7,787,590	=	5,364,467	2,423,123
2) Guidance	0.65	(350: 1)	+	2.24	(350:1)	+	1.39	(350:1)	+	2.71	(250:1)	=	7.00	÷	9.0	=	0.78	x	573,086	=	445,769	=	307,067	138,702
3) Librarians	0.29	(800: 1)	+	0.98	(800:1)	+	0.61	(800:1)	+	0.85	(800:1)	=	2.72	÷	1.0	=	2.72	x	74,591	=	203,167	=	139,951	63,216
4) Health	0.29	(800: 1)	+	0.98	(800:1)	+	0.61	(800:1)	+	0.85	(800:1)	=	2.72	÷	4.8	=	0.57	x	298,356	=	169,302	=	116,623	52,679
5) Education Techs	2.01	(114: 1)	+	6.89	(114:1)	+	1.56	(312:1)	+	2.15	(316:1)	=	12.60	÷	32.0	=	0.39	x	826,667	=	325,533	=	224,243	101,290
6) Library Techs	0.46	(500: 1)	+	1.57	(500:1)	+	0.97	(500:1)	+	1.36	(500:1)	=	4.36	÷	5.0	=	0.87	x	144,491	=	125,938	=	86,752	39,186
7) Clerical	1.15	(200: 1)	+	3.93	(200:1)	+	2.44	(200:1)	+	3.39	(200:1)	=	10.90	÷	11.0	=	0.99	x	419,560	=	415,553	=	286,253	129,300
8) School Admin.	0.75	(305: 1)	+	2.57	(305:1)	+	1.60	(305:1)	+	2.15	(315:1)	=	7.07	÷	8.0	=	0.88	x	749,732	=	662,921	=	456,652	206,269

Section 1 B – Staff Positions and Salary Matrices

FY 25 SALARY MATRICES

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

Years of Experience	Education Category				
	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

Years of Experience	Education Category				
	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	40,760	43,613	47,282	52,173	52,173
1-5	42,798	45,651	49,320	54,211	54,211
6-10	47,689	50,950	54,211	59,102	59,102
11-15	54,618	57,879	61,140	66,031	66,031
16-20	60,732	63,993	67,254	72,145	72,145
21-25	65,624	68,884	72,145	77,036	77,036
26-30	68,069	71,330	74,591	79,482	79,482
31+	69,700	72,553	76,221	81,112	81,112

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	0.83	1.00	1.16	0.83	1.00	1.16
1-5	0.98	1.15	1.31	0.98	1.15	1.31
6-10	1.12	1.29	1.44	1.12	1.29	1.44
11-15	1.21	1.37	1.53	1.21	1.37	1.53
16+	1.25	1.41	1.57	1.25	1.41	1.57

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	16,076	19,369	22,468	16,076	19,369	22,468
1-5	18,982	22,274	25,373	18,982	22,274	25,373
6-10	21,693	24,986	27,891	21,693	24,986	27,891
11-15	23,436	26,536	29,635	23,436	26,536	29,635
16+	24,211	27,310	30,409	24,211	27,310	30,409

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		PRINCIPAL ASSISTANT PRINCIPAL TEACHING PRINCIPAL								
		96,715								
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	.88	.92	.96	1.01	1.05	1.11	1.18	1.24	
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	.70	.73	.78	.83	.87	.93	.99	1.06	
		Salary	84,694	88,544	92,393	97,205	101,055	106,830	113,567	119,341
		Salary	67,370	70,257	75,070	79,882	83,731	89,506	95,281	102,018

SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary	ADMINISTRATIVE ASSISTANT/SECRETARY School Level Administrative Asst./Secretaries only				
<1	1.00	30,967					
1-5	1.08	33,444					
6-10	1.18	36,541					
11-15	1.27	39,328					
16+	1.30	40,257					
		Years of Experience					
Secretaries	FTE	<1	1-5	6-10	11-15	16+	
	Salary	30,816	33,281	36,363	39,136	40,061	

SALARY MATRIX for Health staff

State-wide Average Salary		59,701
Years of Experience	Health Salary Factor	Health Salary
<1	0.85	50,746
1-5	0.93	55,522
6-10	0.94	56,119
11-15	1.06	63,283
16+	1.11	66,268

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	50,499	55,251	55,845	62,975	65,945

ED 279 Section 1C, 1D & 1E – Benefits, Other Support & Adjustments

C) Computation of Benefits:			Percentage		Elementary Salary		Secondary Salary			Elementary Benefits	Secondary Benefits
1)	Teachers, Guidance, Librarians & Health		26.00%	X	5,928,108		2,677,720	=		1,541,308	696,207
2)	Education & Library Technicians		40.00%	X	310,995		140,476	=		124,398	56,190
3)	Clerical		40.00%	X	286,253		129,300	=		114,501	51,720
4)	School Administrators		21.00%	X	456,652		206,269	=		95,897	43,316
D) Other Support Per-Pupil Costs:			PreK-8	9-12	Elementary Students		Secondary Students			Elementary Support	Secondary Support
1)	Substitute Teachers (1/2 Day)		50	50	X	1,501.0	678.0	=		75,050	33,900
2)	Supplies and Equipment		422	583	X	1,501.0	678.0	=		633,422	395,274
3)	Professional Development		72	72	X	1,501.0	678.0	=		108,072	48,816
4)	Instructional Leadership Support		35	35	X	1,501.0	678.0	=		52,535	23,730
5)	Co- and Extra-Curricular Student		46	140	X	1,501.0	678.0	=		69,046	94,920
6)	System Administration/Support		135	135	X	1,501.0	678.0	=		202,635	91,530
7)	Operations & Maintenance		1235	1466	X	1,501.0	678.0	=		1,853,735	993,948
E) Other Adjustments:											
1)	Regional Adjustment for Staff & Substitute Salaries					Regional Index =		0.95		-352,853	-159,383

EPS Per Pupil cost rates used in Section 2 Calculations

Section 1: Totals			Elementary	Secondary
Divided by Attending Pupils:		÷	1,501.0	678.0
Calculated EPS Rates Per Pupil:		=	7,661	8,147

ED 279 Section 2: Operating Cost Allocation

Key components for operating allocations:

Subsidizable student counts: students whose parents or legal guardians reside within the SAU

- PreK, K-8, and 9-12 (using current and prior year October average for K-12 and current year only for PreK)
- Adult Ed course counts for 16–20-year-olds
- Equivalent instruction (Home School Students)

Weighted student Counts:

- Economically Disadvantaged (0.15)
- Multilingual (English) Learners
 - based on # of students
 - 1 to 15 - 0.7
 - 16 to 250 - 0.5
 - 251 or more - 0.525

Additional Targeted Funds:

- Assessment
- Technology Resources
- PreK and K-2
- Economically Disadvantaged

Isolated & Small School Adjustments

- Must meet size and distance criteria
- Based on individual school buildings
 - Does not apply to sections and wings




Section 2: Operating Cost Allocations										Section : 2	
A) Subsidizable Pupils (Includes Superintendent Transfers)										Total	
		PreK		K-8		9-12					
1)	October 2022	81.0	+	1,447.0	+	627.0	=			2,155.0	
2)	October 2023 (may include PreK estimates)	78.0	+	1,415.0	+	635.0	=			2,128.0	
3)	Subsidizable Pupils Average	79.5	+	1,431.0	+	631.0	=			2,141.5	
B) Basic Counts										SAU EPS Rates from Page 1	
Average Pupils										Basic Cost Allocations	
1)	PreK Pupils (Most Recent Oct Only)			78.0			X			7,661	= 597,558.00
2)	K-8 Pupils			1,431.0			X			7,661	= 10,962,891.00
3)	9-12 Pupils			631.0			X			8,147	= 5,140,757.00
4)	Adult Education Courses at .1			14.5			X			8,147	= 118,131.50
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)			0.000			X			7,661	= 0.00
6)	K-8 Equiv. Instruction Pupils			0.000			X			7,661	= 0.00
7)	9-12 Equiv. Instruction Pupils			0.375			X			8,147	= 3,055.13
C) Weighted Counts (Most Recent Oct Only)										SAU EPS Rates from Page 1	
Pupils EPS Weights										Weighted Cost Allocations	
1)	PreK Disadvantaged @ 0.4534			35.4	X	0.15	X			7,661	= 40,679.91
2)	K-8 Disadvantaged @ 0.4534			648.8	X	0.15	X			7,661	= 745,568.52
3)	9-12 Disadvantaged @ 0.4534			286.1	X	0.15	X			8,147	= 349,628.51
4)	PreK Multilingual Learners			0.0	X	0.500	X			7,661	= 0.00
5)	K-8 Multilingual Learners			69.0	X	0.500	X			7,661	= 264,304.50
6)	9-12 Multilingual Learners			43.0	X	0.500	X			8,147	= 175,160.50
D) Targeted Funds										EPS Targeted Amount	
Pupils EPS Weights										Targeted Cost Allocations	
1)	PreK Student Assessment (Most Recent Oct Only)			78.0			X			55.00	= 4,290.00
2)	K-8 Student Assessment			1,431.0			X			55.00	= 78,705.00
3)	9-12 Student Assessment			631.0			X			55.00	= 34,705.00
4)	PreK Technology Resources (Most Recent Oct Only)			78.0			X			120.00	= 9,360.00
5)	K-8 Technology Resources			1,431.0			X			120.00	= 171,720.00
6)	9-12 Technology Resources			631.0			X			360.00	= 227,160.00
7)	PreK Pupils (Most Recent Oct Only)			78.0	X	0.10	X			7,661	= 59,755.80
8)	K-2 Pupils			460.5	X	0.10	X			7,661	= 352,789.05
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)			35.4	X	0.05	X			7,661	= 13,559.97
10)	K-8 Disadvantaged Targeted			648.8	X	0.05	X			7,661	= 248,522.84
11)	9-12 Disadvantaged Targeted			286.1	X	0.05	X			8,147	= 116,542.84
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										= 19,714,845.07	

ED 279 Section 3 - Additional Operating Cost Allocations

Key components for other allocations

- Other Subsidizable Costs

- Approved Gifted & Talented programs 
- Special Education (multi-component calculation & maintenance of effort adjustment)
- High Cost Out-of-District Special Education Allocation
- Transportation Operating – EPS Allocation



- Approved Bus Purchases

For more information and to apply for the bus program, contact Maine DOE's Transportation Coordinator,
Cheryl Brackett Cheryl.Brackett@maine.gov



- Teacher Retirement – Normalized Cost (employer share)

- Debt Service Allocations

- Principal & Interest Payments for approved school construction projects
- Approved Costs for Instructional Space Leases
- Insured Value Factor for Private School Tuition



Now that we now know the size of the pie - How do we cut up the pie into State and Local shares?



Key components in Determining Required Local Share:

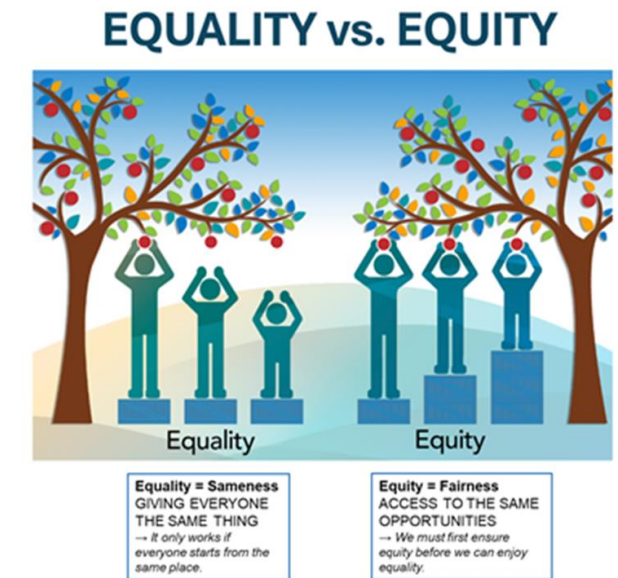
- Valuation by town as provided by the Maine Revenue Service each year, which determines ability to contribute toward the local cost of education.
- Percentage of students by town within a combined SAU, used to determine distribution of Total Allocation by Town.
- Mill Expectation calculated after determining Total Cost of Education, State Funds Available, and Valuation by Town.
- Current FY 25 Mil Rate = 6.62

State and Local Share:

- In order to receive State subsidy, SAUs must contribute the required local amount per the EPS calculation.
- Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".

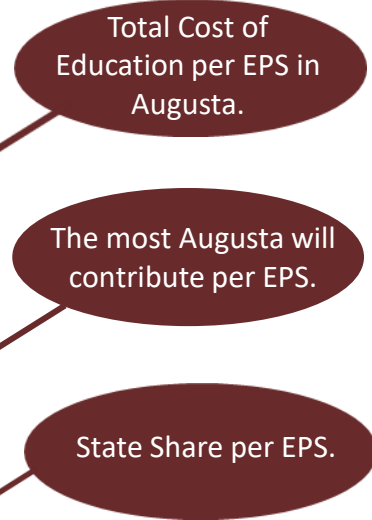
Key components for state and local share determination:

- **Subsidizable (Resident) Student Counts**
- **Total Allocations are summed and divided within each district based on percentage of subsidizable pupils by member municipality:**
 - Operating Cost Allocation (Section 2 totals)
 - Other Subsidizable Cost Allocation (Section 3)
 - Teacher Retirement Allocation (Section 3)
 - State Approved Debt Service Allocation (Section 3)
- **Fiscal Capacity – State Valuation by Town**
 - Lesser of 3-Year Average Valuation or Previous year Valuation
 - EPS Mill rate – (not the same as the mill rate towns use for taxes)
 - Municipality's Ability to contribute
- **State Appropriation = Total Allocations - Required local contribution**



ED 279 What is the EPS Local Required Mill Rate?

The mill rate is the cap for the required local contribution for all towns in Maine per the EPS Formula. It is the most any town will be asked to contribute towards the cost of education in their SAU for that fiscal year. If the amount calculated by the EPS formula as the total cost of education for a town is less than the ability to contribute using the current mill rate (cap) times the towns valuation, then they will be required to contribute the lower amount, in effect, contributing less than the mill rate cap. The mill rate changes each year and is determined after the Total Cost of Education for all SAUs, and other state-funded education requirements is calculated.



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	Average 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
Augusta Public Schools	2,140.0	100.00%	27,599,084.23	1,274,375.00	28,873,459.23
Total	2,140.00	100.00%	27,599,084.23	1,274,375.00	28,873,459.23

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
Augusta Public Schools	1,926,366,667	6.62	12,752,547.34
Total	1,926,366,667		12,752,547.34

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)
Augusta Public Schools	28,873,459.23	12,752,547.34	6.62	16,120,911.89
Total	28,873,459.23	12,752,547.34		16,120,911.89

Preliminary FY 2024-2025 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 25



Section 5B = Adjustments made to State contribution only

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)	Less MaineCare Seed - Private
11)	Less MaineCare Seed - Public
12)	MultiLingual Learner Hardship funds



Section 5C = Adjusted State Contribution

C) Adjusted State Contribution		18,667,331.74
Local and State Percentages Prior to Adjustments :	Local Share % = 44.17 %	State Share % = 55.83 %
Local and State Percentages After Adjustments :	Local Share % = 44.17 %	State Share % = 55.83 %

ED 279 – Section 6: Scheduled Payments & Year to Date Payments

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

8/1/2024

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 28

Augusta Public Schools

2024 - 2025

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,460,582.55	1,460,582.55	0.00	0.00
August	1,448,397.65	1,448,397.65	0.00	0.00
September	1,448,397.65	1,448,397.65	0.00	0.00
October	1,448,397.65	0.00	0.00	0.00
November	1,448,397.65	0.00	0.00	0.00
December	1,448,397.65	0.00	1,218,875.00	0.00
January	1,448,397.65	0.00	0.00	0.00
February	1,448,397.65	0.00	0.00	0.00
March	1,448,397.65	0.00	0.00	0.00
April	1,448,397.65	0.00	0.00	0.00
May	1,448,397.65	0.00	0.00	0.00
June	1,448,397.69	0.00	55,500.00	0.00
TOTAL	17,392,956.74	4,357,377.85	1,274,375.00	0.00

Preliminary FY 2024-2025 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 25





In order to ensure accountability:

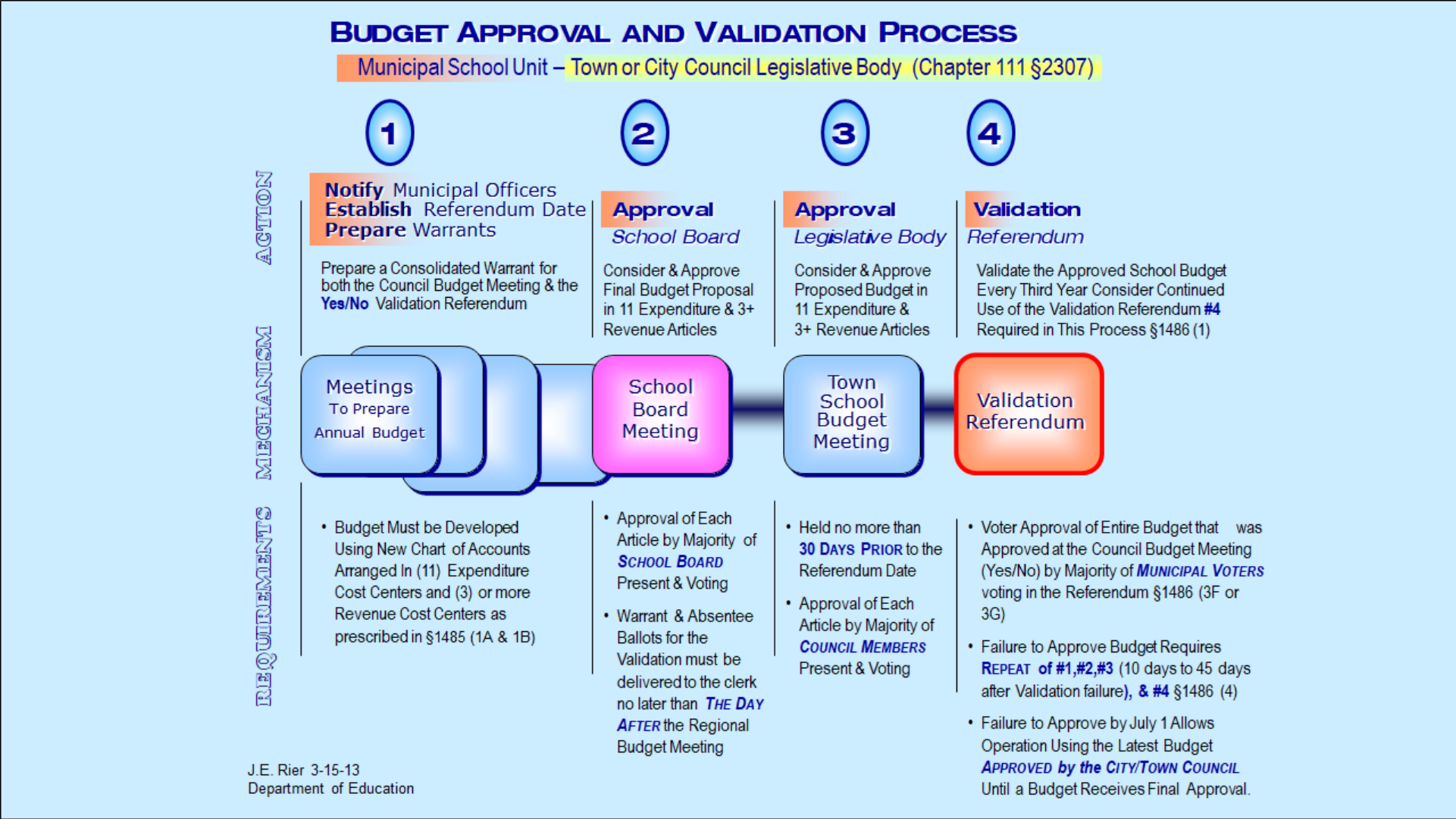
All SAUs are required to submit a financial audit annually per Title 20-A, §6051.

All SAUs are required to submit financials – budgets are compared to actual expenditures.

Budget validation process

- Step 1 – Notify Municipal Officers, Establish referendum date, and prepare the warrants
- Step 2 – Approval by the school board
- Step 3 – Approval by the legislative body (Regional budget meeting)
 - Consider & approve budget proposal by warrant article
 - Held no more than 30 calendar days prior to the referendum date
 - Approval of each article by majority of registered voters from all municipal members present and voting
 - For regional school units and for municipal school units that approve the budget at a town meeting the registered voters vote on the budget
 - For all other municipal school units, the council votes on the budget
- Step 4 – Validation / referendum (if required)
- Failure to approve budget requires repeat of steps 1-4, 10-45 days after validation failure
- Failure to approve a budget by July 1 allows operation using the latest budget approved at the regional budget meeting

Budget Approval and Validation Process



Helpful Reports and Other Resources



<https://www.maine.gov/doe/>

Helpful Reports - <https://www.maine.gov/doe/funding/reports>



School District
Expenditures by Budget
Category



Education Subsidy
Information for Property
Tax Bill



Over/Under EPS Reports

Other Resources

- Essential Programs & Services website:
 - <https://www.maine.gov/doe/funding/gpa/eps>
- Subsidy Printouts (ED279) for school districts:
 - <https://neo.maine.gov/DOE/NEO/eps/public/ed279.aspx>
- Law: 20-A MRSA Chapter 606-B:
 - <http://www.mainelegislature.org/legis/statutes/20-A/title20-Ach606-Bsec0.html>