

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Special Education Costs Exceeding the EPS Model and Not Otherwise Funded

SAU ID	SAU	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2025 Per Pupil Special Education Expenditures	Costs Exceeding Model Check (Lesser of previous two years)	Costs Exceeding the Special Ed Model and Not Otherwise Funded
1761	Acadia Academy	\$587,442.12	\$750,546.83	\$73,358.85	\$677,187.98	\$14,721.48	\$677,187.98	\$89,745.87
2	Acton Public Schools	\$704,105.68	\$1,305,394.67	\$0.00	\$1,305,394.67	\$17,176.25	\$1,133,632.50	\$429,526.82
1038	Airline CSD	\$132,106.87	\$89,708.85	\$0.00	\$89,708.85	\$6,900.69	\$62,106.21	\$0.00
4	Alexander Public Schools	\$135,049.10	\$272,184.31	\$0.00	\$272,184.31	\$18,145.63	\$199,601.93	\$64,552.83
1734	Andover Public Schools	\$160,057.54	\$181,882.28	\$0.00	\$181,882.28	\$13,990.95	\$181,882.28	\$21,824.74
9	Appleton Public Schools	\$313,819.20	\$927,679.07	\$45,145.09	\$882,533.98	\$24,514.84	\$882,533.98	\$568,714.78
1629	Athens Public Schools	\$318,949.12	\$174,170.85	\$0.00	\$174,170.85	\$8,293.85	\$157,583.15	\$0.00
14	Auburn Public Schools	\$7,329,472.38	\$13,077,596.88	\$1,074,008.96	\$12,003,587.92	\$18,873.57	\$11,644,992.69	\$4,315,520.31
28	Augusta Public Schools	\$4,443,478.40	\$7,409,785.86	\$338,388.59	\$7,071,397.27	\$17,503.46	\$6,651,314.80	\$2,207,836.40
38	Baileyville Public Schools	\$416,940.48	\$862,623.97	\$0.00	\$862,623.97	\$15,404.00	\$831,816.00	\$414,875.52
42	Bangor Public Schools	\$9,099,700.56	\$9,994,786.68	\$68,787.35	\$9,925,999.33	\$12,179.15	\$9,925,999.33	\$826,298.77
53	Bar Harbor Public Schools	\$666,983.88	\$1,879,519.75	\$5,051.35	\$1,874,468.40	\$26,034.29	\$1,796,366.01	\$1,129,382.13
547	Baring Plt Public Schools	\$88,096.48	\$43,100.03	\$0.00	\$43,100.03	\$5,387.51	\$43,100.03	\$0.00
1630	Baxter Academy for Technology and Science	\$925,259.20	\$382,001.95	\$0.00	\$382,001.95	\$4,340.94	\$382,001.95	\$0.00
62	Beals Public Schools	\$127,651.86	\$136,781.02	\$0.00	\$136,781.02	\$9,770.08	\$136,781.02	\$9,129.16
550	Beaver Cove Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64	Beddington Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65	Biddeford Public Schools	\$5,781,908.80	\$8,453,071.51	\$17,655.73	\$8,435,415.78	\$16,736.94	\$8,435,415.78	\$2,653,506.98
72	Blue Hill Public Schools	\$734,539.40	\$1,053,163.29	\$12,573.22	\$1,040,590.07	\$16,259.22	\$1,040,590.07	\$306,050.67
1031	Boothbay-Boothbay Hbr CSD	\$1,026,767.10	\$1,924,943.76	\$54,249.10	\$1,870,694.66	\$20,785.50	\$1,870,694.66	\$843,927.56
74	Bowerbank Public Schools	\$49,038.76	\$91,819.45	\$0.00	\$91,819.45	\$22,954.87	\$91,819.45	\$42,780.69
78	Brewer Public Schools	\$3,093,559.96	\$4,811,182.62	\$132,642.86	\$4,678,539.76	\$14,574.90	\$4,518,219.00	\$1,424,659.04
86	Bridgewater Public Schools	\$146,852.25	\$116,701.26	\$0.00	\$116,701.26	\$6,864.78	\$102,971.70	\$0.00
1633	Brighton Plt School Department	\$22,767.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
88	Bristol Public Schools	\$609,125.48	\$1,174,296.77	\$28,826.70	\$1,145,470.07	\$22,028.28	\$1,145,470.07	\$536,344.59
90	Brooklin Public Schools	\$112,868.11	\$212,733.84	\$0.00	\$212,733.84	\$35,455.64	\$212,733.84	\$99,865.73
92	Brooksville Public Schools	\$214,888.50	\$303,610.08	\$0.00	\$303,610.08	\$15,180.51	\$273,249.18	\$58,360.68
94	Brunswick Public Schools	\$5,710,023.68	\$8,708,217.74	\$0.00	\$8,708,217.74	\$19,569.03	\$8,708,217.74	\$2,998,194.06
1824	Burlington Public Schools	\$180,710.16	\$141,681.09	\$0.00	\$141,681.09	\$10,898.55	\$141,681.09	\$0.00
1825	Byron Public Schools	\$2,683.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	Calais Public Schools	\$888,706.92	\$978,627.19	\$0.00	\$978,627.19	\$12,709.45	\$978,627.19	\$89,920.27
113	Cape Elizabeth Public Schools	\$3,524,494.70	\$4,691,085.40	\$0.00	\$4,691,085.40	\$22,338.51	\$4,691,085.40	\$1,166,590.70
1402	Caratunk Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
549	Carrabassett Valley Public Schools	\$77,399.60	\$39,952.45	\$0.00	\$39,952.45	\$6,658.75	\$33,293.75	\$0.00

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124	Carroll Plt Public Schools	\$34,858.50	\$41,486.47	\$0.00	\$41,486.47	\$8,297.30	\$24,891.90	\$0.00
125	Castine Public Schools	\$166,148.95	\$199,595.46	\$0.00	\$199,595.46	\$16,632.96	\$199,595.46	\$33,446.51
127	Caswell Public Schools	\$140,007.56	\$95,458.82	\$0.00	\$95,458.82	\$7,342.99	\$95,458.82	\$0.00
130	Charlotte Public Schools	\$95,353.28	\$22,039.65	\$0.00	\$22,039.65	\$3,673.28	\$22,039.65	\$0.00
1433	Chebeague Island Public Schools	\$81,532.00	\$175,296.67	\$0.00	\$175,296.67	\$35,059.34	\$175,296.67	\$93,764.67
1628	Cherryfield Public Schools	\$259,402.66	\$262,787.87	\$0.00	\$262,787.87	\$11,425.56	\$217,085.64	\$0.00
1510	Community Regional Charter School	\$817,138.32	\$639,810.90	\$0.00	\$639,810.90	\$7,270.58	\$588,916.98	\$0.00
137	Cooper Public Schools	\$28,314.22	\$17,590.88	\$0.00	\$17,590.88	\$8,795.44	\$17,590.88	\$0.00
138	Coplin Plt Public Schools	\$29,789.18	\$2,471.40	\$0.00	\$2,471.40	\$2,471.40	\$2,471.40	\$0.00
139	Cranberry Isles Public Schools	\$47,213.14	\$64,019.43	\$0.00	\$64,019.43	\$16,004.86	\$64,019.43	\$16,806.29
142	Crawford Public Schools	\$0.00	\$3,188.00	\$0.00	\$3,188.00	\$3,188.00	\$0.00	\$0.00
1411	Cutler Public Schools	\$144,542.50	\$240,226.92	\$0.00	\$240,226.92	\$17,159.07	\$171,590.70	\$27,048.20
1661	Dayton Public Schools	\$666,277.80	\$1,556,359.41	\$0.00	\$1,556,359.41	\$22,555.94	\$1,443,580.16	\$777,302.36
147	Deblois Public Schools	\$13,509.13	\$2,305.00	\$0.00	\$2,305.00	\$768.34	\$768.34	\$0.00
148	Dedham Public Schools	\$486,840.00	\$831,663.43	\$72,397.16	\$759,266.27	\$19,980.70	\$759,266.27	\$272,426.27
1049	Deer Isle-Stonington CSD	\$721,708.94	\$1,256,699.64	\$0.00	\$1,256,699.64	\$15,907.60	\$1,129,439.60	\$407,730.66
150	Dennistown Plt Public Schools	\$15,052.11	\$2,191.52	\$0.00	\$2,191.52	\$1,095.76	\$1,095.76	\$0.00
151	Dennysville Public Schools	\$80,282.58	\$44,122.17	\$0.00	\$44,122.17	\$6,303.17	\$44,122.17	\$0.00
154	Drew Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1998	Eagle Lake Public Schools	\$198,592.16	\$139,585.10	\$0.00	\$139,585.10	\$9,970.37	\$139,585.10	\$0.00
1400	East Machias Public Schools	\$412,222.00	\$632,823.00	\$0.00	\$632,823.00	\$13,183.82	\$566,904.26	\$154,682.26
157	East Millinocket Public Schools	\$356,438.50	\$762,437.28	\$16,503.85	\$745,933.43	\$22,604.05	\$565,101.25	\$208,662.75
1047	East Range CSD	\$14,176.80	-\$7,512.32	\$0.00	-\$7,512.32	\$0.00	-\$7,512.32	\$0.00
160	Easton Public Schools	\$386,082.40	\$429,542.13	\$0.00	\$429,542.13	\$11,303.75	\$429,542.13	\$43,459.73
163	Eastport Public Schools	\$226,364.22	\$370,468.41	\$0.00	\$370,468.41	\$20,581.58	\$370,468.41	\$144,104.19
2071	Ecology Learning Center	\$281,342.88	\$149,314.00	\$0.00	\$149,314.00	\$4,666.07	\$130,649.96	\$0.00
166	Edgecomb Public Schools	\$330,261.60	\$640,507.81	\$0.00	\$640,507.81	\$23,722.52	\$640,507.81	\$310,246.21
1663	Ellsworth Public Schools	\$2,228,359.28	\$5,183,972.94	\$140,240.34	\$5,043,732.60	\$21,646.93	\$4,978,793.90	\$2,750,434.62
1627	Eustis Public Schools	\$193,726.94	\$128,137.94	\$0.00	\$128,137.94	\$10,678.17	\$128,137.94	\$0.00
174	Falmouth Public Schools	\$4,466,204.48	\$9,308,830.37	\$137,377.29	\$9,171,453.08	\$28,219.86	\$9,171,453.08	\$4,705,248.60
180	Fayette Public Schools	\$242,700.00	\$356,883.59	\$46,487.57	\$310,396.02	\$18,258.59	\$310,396.02	\$67,696.02
1631	Fiddlehead School of Arts and Sciences	\$461,576.86	\$740,931.89	\$8,600.38	\$732,331.51	\$14,359.45	\$732,331.51	\$270,754.65
1065	Five Town CSD	\$1,569,137.72	\$2,079,734.96	\$0.00	\$2,079,734.96	\$17,624.88	\$2,079,734.96	\$510,597.24
275	Frenchboro Public Schools	\$0.00	\$10,750.28	\$0.00	\$10,750.28	\$5,375.14	\$0.00	\$0.00

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188	Georgetown Public Schools	\$247,449.60	\$295,962.30	\$0.00	\$295,962.30	\$18,497.65	\$277,464.75	\$30,015.15
190	Gilead Public Schools	\$78,491.01	\$277,522.00	\$37,801.60	\$239,720.40	\$29,965.05	\$239,720.40	\$161,229.39
191	Glenburn Public Schools	\$1,275,311.04	\$1,603,809.61	\$134,528.63	\$1,469,280.98	\$12,776.36	\$1,430,952.32	\$155,641.28
193	Glenwood Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	Gorham Public Schools	\$6,459,121.56	\$8,111,796.94	\$171,739.38	\$7,940,057.56	\$16,715.92	\$7,655,891.36	\$1,196,769.80
205	Grand Isle Public Schools	\$103,681.45	\$52,510.95	\$0.00	\$52,510.95	\$5,251.10	\$47,259.90	\$0.00
207	Grand Lake Stream Plt School Dept	\$19,844.82	\$11,839.07	\$0.00	\$11,839.07	\$3,946.36	\$7,892.72	\$0.00
208	Greenbush Public Schools	\$458,148.76	\$1,280,666.62	\$123,323.39	\$1,157,343.23	\$17,535.51	\$1,122,272.64	\$664,123.88
210	Greenville Public Schools	\$271,981.12	\$533,164.99	\$0.00	\$533,164.99	\$23,181.09	\$417,259.62	\$145,278.50
1664	Hancock Public Schools	\$643,431.10	\$1,346,477.61	\$11,933.14	\$1,334,544.47	\$17,793.93	\$1,298,956.89	\$655,525.79
217	Harmony Public Schools	\$78,142.10	\$135,132.91	\$0.00	\$135,132.91	\$12,284.81	\$61,424.05	\$0.00
219	Hermon Public Schools	\$2,275,146.48	\$2,638,268.09	\$100,029.37	\$2,538,238.72	\$13,646.45	\$2,538,238.72	\$263,092.24
224	Highland Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225	Hope Public Schools	\$305,026.64	\$727,272.64	\$53,033.65	\$674,238.99	\$29,314.74	\$674,238.99	\$369,212.35
1009	Indian Island	\$289,186.80	\$383,698.16	\$26,829.68	\$356,868.48	\$8,704.11	\$330,756.18	\$41,569.39
1011	Indian Township	\$499,477.56	\$956,557.56	\$89,386.18	\$867,171.38	\$11,879.06	\$867,171.38	\$367,693.82
227	Isle Au Haut Public Schools	\$12,272.24	\$4,090.78	\$0.00	\$4,090.78	\$0.00	\$0.00	\$0.00
229	Islesboro Public Schools	\$159,649.70	\$179,102.96	\$0.00	\$179,102.96	\$11,193.94	\$156,715.16	\$0.00
235	Jefferson Public Schools	\$652,309.80	\$1,553,076.72	\$33,992.21	\$1,519,084.51	\$21,098.40	\$1,519,084.51	\$866,774.71
237	Jonesboro Public Schools	\$181,167.78	\$249,438.12	\$0.00	\$249,438.12	\$10,845.14	\$195,212.52	\$14,044.74
239	Jonesport Public Schools	\$225,745.35	\$201,920.76	\$0.00	\$201,920.76	\$13,461.39	\$201,920.76	\$0.00
241	Kingsbury Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
242	Kittery Public Schools	\$2,345,281.80	\$4,476,017.31	\$73,664.85	\$4,402,352.46	\$22,692.54	\$4,402,352.46	\$2,057,070.66
1351	Lake View Plt. Public Schools	\$14,626.09	\$147.40	\$0.00	\$147.40	\$73.70	\$73.70	\$0.00
247	Lakeville Public Schools	\$19,985.04	\$7,272.86	\$0.00	\$7,272.86	\$3,636.43	\$7,272.86	\$0.00
1665	Lamoine Public Schools	\$415,430.76	\$885,256.94	\$78,634.79	\$806,622.15	\$20,165.56	\$806,622.15	\$391,191.39
250	Lewiston Public Schools	\$11,696,518.00	\$29,325,354.83	\$2,515,129.32	\$26,810,225.51	\$24,262.65	\$26,810,225.51	\$15,113,707.51
2040	Limestone Public Schools	\$397,063.03	\$583,782.90	\$1,544.20	\$582,238.70	\$15,322.08	\$582,238.70	\$185,175.68
263	Lincoln Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
264	Lincolnvile Public Schools	\$427,077.40	\$966,274.74	\$120,443.35	\$845,831.39	\$22,860.31	\$777,250.54	\$350,173.14
266	Lisbon Public Schools	\$2,636,602.92	\$2,697,575.60	\$80,852.05	\$2,616,723.55	\$10,142.34	\$2,515,300.32	\$0.00
387	Long Island Public Schools	\$51,449.97	\$22,540.00	\$0.00	\$22,540.00	\$3,220.00	\$9,660.00	\$0.00
1401	Lowell Public Schools	\$109,767.18	\$96,664.52	\$0.00	\$96,664.52	\$9,666.46	\$86,998.14	\$0.00
277	Machias Public Schools	\$551,999.48	\$454,289.10	\$0.00	\$454,289.10	\$8,259.81	\$454,289.10	\$0.00

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1412	Machiasport Public Schools	\$173,264.98	\$303,261.72	\$0.00	\$303,261.72	\$14,441.04	\$303,261.72	\$129,996.74
281	Macwahoc Plt School Dept	\$25,259.10	\$15,887.28	\$0.00	\$15,887.28	\$7,943.64	\$15,887.28	\$0.00
282	Madawaska Public Schools	\$757,441.00	\$1,291,709.23	\$0.00	\$1,291,709.23	\$14,847.24	\$1,158,084.72	\$400,643.72
1501	Maine Academy of Natural Sciences	\$414,859.20	\$191,461.86	\$0.00	\$191,461.86	\$4,669.81	\$191,461.86	\$0.00
1762	Maine Arts Academy	\$607,566.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1672	Maine Connections Academy	\$1,114,867.04	\$1,039,207.02	\$0.00	\$1,039,207.02	\$9,447.34	\$1,039,207.02	\$0.00
1739	Maine Virtual Academy	\$1,101,704.64	\$996,540.27	\$0.00	\$996,540.27	\$8,818.95	\$996,540.27	\$0.00
290	Marshfield Public Schools	\$111,810.56	\$119,506.99	\$0.00	\$119,506.99	\$17,072.43	\$119,506.99	\$7,696.44
293	Meddybemps Public Schools	\$18,705.84	\$12,283.95	\$0.00	\$12,283.95	\$6,141.98	\$12,283.95	\$0.00
548	Medford Public Schools	\$123,048.90	\$85,995.30	\$0.00	\$85,995.30	\$7,817.76	\$85,995.30	\$0.00
294	Medway Public Schools	\$239,220.52	\$319,759.83	\$0.00	\$319,759.83	\$16,829.47	\$319,759.83	\$80,539.31
296	Milford Public Schools	\$866,508.68	\$1,153,867.37	\$65,776.41	\$1,088,090.96	\$10,773.18	\$1,077,318.00	\$210,809.32
298	Millinocket Public Schools	\$923,052.00	\$1,743,463.29	\$182,129.40	\$1,561,333.89	\$13,940.49	\$1,226,763.12	\$303,711.12
304	Monhegan Plt School Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1058	Moosabec CSD	\$148,102.78	\$146,642.60	\$0.00	\$146,642.60	\$14,664.26	\$146,642.60	\$0.00
1995	Moro Plantation Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
311	Mount Desert Public Schools	\$328,827.60	\$727,252.92	\$0.00	\$727,252.92	\$25,077.69	\$727,252.92	\$398,425.32
2252	Moxie Charter School	\$262,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
616	MSAD 10	\$69,530.40	\$17,951.23	\$0.00	\$17,951.23	\$2,564.47	\$12,822.35	\$0.00
696	MSAD 27	\$1,419,779.84	\$1,931,819.09	\$0.00	\$1,931,819.09	\$16,233.78	\$1,801,949.58	\$382,169.74
798	MSAD 46	\$1,667,882.16	\$1,690,176.85	\$0.00	\$1,690,176.85	\$12,902.12	\$1,599,862.88	\$0.00
994	MSAD 76	\$63,179.84	\$129,758.67	\$0.00	\$129,758.67	\$43,252.89	\$129,758.67	\$66,578.83
1036	Mt Desert CSD	\$696,560.00	\$1,836,748.39	\$0.00	\$1,836,748.39	\$28,699.20	\$1,320,163.20	\$623,603.20
315	Nashville Plt Public Schools	\$15,075.38	\$8,999.78	\$0.00	\$8,999.78	\$8,999.78	\$8,999.78	\$0.00
317	New Sweden Public Schools	\$147,334.38	\$140,633.54	\$4,880.20	\$135,753.34	\$11,312.78	\$124,440.58	\$0.00
319	Nobleboro Public Schools	\$463,106.16	\$691,088.24	\$0.00	\$691,088.24	\$18,186.54	\$691,088.24	\$227,982.08
321	Northfield Public Schools	\$0.00	\$10,134.94	\$0.00	\$10,134.94	\$0.00	\$0.00	\$0.00
1735	Northport Public Schools	\$323,282.30	\$674,598.22	\$1,677.69	\$672,920.53	\$28,038.36	\$672,920.53	\$349,638.23
335	Orient Public Schools	\$48,948.16	\$16,895.52	\$0.00	\$16,895.52	\$5,631.84	\$16,895.52	\$0.00
342	Orrington Public Schools	\$1,038,622.20	\$1,102,436.80	\$62,244.26	\$1,040,192.54	\$10,507.00	\$1,008,672.00	\$0.00
345	Otis Public Schools	\$168,854.28	\$230,217.21	\$0.00	\$230,217.21	\$15,347.82	\$184,173.84	\$15,319.56
349	Pembroke Public Schools	\$225,492.03	\$201,341.51	\$0.00	\$201,341.51	\$11,843.62	\$201,341.51	\$0.00
351	Penobscot Public Schools	\$223,986.28	\$255,826.87	\$0.00	\$255,826.87	\$15,989.18	\$223,848.52	\$0.00
353	Perry Public Schools	\$174,409.40	\$116,083.74	\$0.00	\$116,083.74	\$7,738.92	\$92,867.04	\$0.00

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Special Education Costs Exceeding the EPS Model and Not Otherwise Funded

SAU ID	SAU	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2025 Per Pupil Special Education Expenditures	Costs Exceeding Model Check (Lesser of previous two years)	Costs Exceeding the Special Ed Model and Not Otherwise Funded
1013	Pleasant Point	\$530,399.94	\$805,647.88	\$6,521.29	\$799,126.59	\$11,098.99	\$799,126.59	\$268,726.65
359	Pleasant Ridge Plt School Dept	\$15,768.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1509	Portage Lake Public Schools	\$74,428.20	\$50,735.45	\$0.00	\$50,735.45	\$7,247.93	\$36,239.65	\$0.00
364	Portland Public Schools	\$14,948,253.48	\$23,839,424.62	\$1,466,808.01	\$22,372,616.61	\$19,573.60	\$22,372,616.61	\$7,424,363.13
389	Princeton Public Schools	\$280,843.18	\$464,847.89	\$0.00	\$464,847.89	\$12,912.45	\$426,110.85	\$145,267.67
399	Reed Plt Public Schools	\$25,128.02	\$11,512.46	\$0.00	\$11,512.46	\$11,512.46	\$11,512.46	\$0.00
2195	Richmond	\$918,619.36	\$1,214,552.11	\$38,195.50	\$1,176,356.61	\$12,253.72	\$1,053,819.92	\$135,200.56
405	Robbinston Public Schools	\$184,558.01	\$225,427.72	\$6,327.23	\$219,100.49	\$12,888.27	\$193,324.05	\$8,766.05
408	Roque Bluffs Public Schools	\$13,845.65	\$20,358.27	\$0.00	\$20,358.27	\$20,358.27	\$20,358.27	\$6,512.62
1438	RSU 01 - LKRSU	\$3,882,874.94	\$6,968,031.99	\$231,647.79	\$6,736,384.20	\$17,680.80	\$6,701,023.20	\$2,818,148.26
1445	RSU 02	\$3,124,963.63	\$4,993,437.08	\$142,320.20	\$4,851,116.88	\$15,853.33	\$4,851,116.88	\$1,726,153.26
561	RSU 03/MSAD 03	\$2,212,822.16	\$3,016,719.09	\$149,739.16	\$2,866,979.93	\$14,702.47	\$2,866,979.93	\$654,157.77
1446	RSU 04	\$2,929,125.80	\$4,807,185.42	\$336,650.67	\$4,470,534.75	\$16,315.83	\$4,470,534.75	\$1,541,408.95
1449	RSU 05	\$4,155,205.00	\$5,149,096.08	\$0.00	\$5,149,096.08	\$15,509.33	\$5,149,096.08	\$993,891.08
587	RSU 06/MSAD 06	\$7,430,419.32	\$11,186,185.96	\$24,471.93	\$11,161,714.03	\$17,224.87	\$11,161,714.03	\$3,731,294.71
601	RSU 07/MSAD 07	\$140,146.56	\$272,210.96	\$0.00	\$272,210.96	\$22,684.25	\$226,842.50	\$86,695.94
603	RSU 08/MSAD 08	\$348,185.60	\$659,073.67	\$0.00	\$659,073.67	\$14,327.69	\$601,762.98	\$253,577.38
1508	RSU 09	\$4,403,932.68	\$6,333,377.03	\$238,803.03	\$6,094,574.00	\$16,383.27	\$6,094,574.00	\$1,690,641.32
1450	RSU 10	\$4,324,621.48	\$7,722,800.01	\$692,710.54	\$7,030,089.47	\$13,976.33	\$6,932,259.68	\$2,607,638.20
617	RSU 11/MSAD 11	\$3,706,451.04	\$4,593,211.97	\$266,629.40	\$4,326,582.57	\$12,725.25	\$4,135,706.25	\$429,255.21
1451	RSU 12	\$3,017,953.72	\$5,031,147.38	\$229,343.53	\$4,801,803.85	\$16,967.51	\$4,581,227.70	\$1,563,273.98
1452	RSU 13	\$3,326,294.60	\$8,093,288.07	\$0.00	\$8,093,288.07	\$25,134.44	\$7,791,676.40	\$4,465,381.80
1455	RSU 14	\$6,827,816.00	\$9,097,623.79	\$0.00	\$9,097,623.79	\$19,397.92	\$9,097,623.79	\$2,269,807.79
635	RSU 15/MSAD 15	\$4,209,972.00	\$6,295,960.92	\$90,402.88	\$6,205,558.04	\$16,681.61	\$5,705,110.62	\$1,495,138.62
1456	RSU 16	\$3,568,699.48	\$5,380,797.83	\$399,982.73	\$4,980,815.10	\$17,981.29	\$4,980,815.10	\$1,412,115.62
646	RSU 17/MSAD 17	\$6,428,664.06	\$8,573,710.30	\$573,040.05	\$8,000,670.25	\$12,862.82	\$8,000,670.25	\$1,572,006.19
1457	RSU 18	\$5,595,743.30	\$5,926,546.35	\$151,590.33	\$5,774,956.02	\$12,081.50	\$5,642,060.50	\$46,317.21
1458	RSU 19	\$3,871,893.20	\$4,297,361.87	\$0.00	\$4,297,361.87	\$11,871.17	\$4,297,361.87	\$425,468.67
1459	RSU 20	\$1,131,104.40	\$2,519,325.92	\$0.00	\$2,519,325.92	\$18,524.46	\$2,519,325.92	\$1,388,221.52
1460	RSU 21	\$5,600,896.00	\$10,234,864.16	\$97,855.53	\$10,137,008.63	\$22,328.22	\$9,556,478.16	\$3,955,582.16
1615	RSU 22	\$4,773,396.92	\$7,780,988.34	\$91,342.62	\$7,689,645.72	\$16,789.62	\$7,689,645.72	\$2,916,248.80
1461	RSU 23	\$1,484,579.08	\$3,284,398.52	\$44,300.16	\$3,240,098.36	\$22,979.43	\$3,240,098.36	\$1,755,519.28
1462	RSU 24	\$1,580,821.24	\$3,439,590.60	\$0.00	\$3,439,590.60	\$22,190.91	\$3,439,590.60	\$1,858,769.36
1464	RSU 25	\$2,215,106.80	\$3,299,509.88	\$0.00	\$3,299,509.88	\$13,251.05	\$3,074,243.60	\$859,136.80

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Special Education Costs Exceeding the EPS Model and Not Otherwise Funded

SAU ID	SAU	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2025 Per Pupil Special Education Expenditures	Costs Exceeding Model Check (Lesser of previous two years)	Costs Exceeding the Special Ed Model and Not Otherwise Funded
1465	RSU 26	\$1,730,765.40	\$3,062,784.46	\$77,064.92	\$2,985,719.54	\$16,495.69	\$2,837,258.68	\$1,106,493.28
703	RSU 28/MSAD 28	\$1,441,897.70	\$2,888,944.17	\$21,275.10	\$2,867,669.07	\$22,230.00	\$2,689,830.00	\$1,247,932.30
707	RSU 29/MSAD 29	\$2,319,574.14	\$2,945,126.37	\$91,064.70	\$2,854,061.67	\$14,199.32	\$2,768,867.40	\$449,293.26
713	RSU 30/MSAD 30	\$474,674.76	\$874,009.67	\$41,484.25	\$832,525.42	\$18,921.04	\$832,525.42	\$357,850.66
718	RSU 31/MSAD 31	\$841,962.84	\$1,299,917.83	\$24,732.89	\$1,275,184.94	\$16,778.75	\$1,275,184.94	\$433,222.10
722	RSU 32/MSAD 32	\$436,325.04	\$590,186.94	\$0.00	\$590,186.94	\$10,929.39	\$579,257.67	\$142,932.63
726	RSU 33/MSAD 33	\$341,217.00	\$311,740.52	\$0.00	\$311,740.52	\$12,469.63	\$311,740.52	\$0.00
1466	RSU 34	\$2,992,860.20	\$4,347,458.98	\$182,189.81	\$4,165,269.17	\$12,470.87	\$4,165,269.17	\$1,172,408.97
743	RSU 35/MSAD 35	\$4,223,564.38	\$6,110,738.85	\$103,887.43	\$6,006,851.42	\$20,293.42	\$6,006,851.42	\$1,783,287.04
753	RSU 37/MSAD 37	\$1,158,560.70	\$1,947,196.34	\$0.00	\$1,947,196.34	\$15,453.94	\$1,947,196.34	\$788,635.64
1467	RSU 38	\$1,926,937.00	\$3,031,709.51	\$34,261.03	\$2,997,448.48	\$19,214.42	\$2,766,876.48	\$839,939.48
1468	RSU 39	\$2,510,390.21	\$2,335,218.87	\$0.00	\$2,335,218.87	\$10,712.02	\$2,335,218.87	\$0.00
765	RSU 40/MSAD 40	\$4,106,727.84	\$6,978,004.83	\$75,294.58	\$6,902,710.25	\$17,744.76	\$6,902,710.25	\$2,795,982.41
774	RSU 41/MSAD 41	\$1,198,304.10	\$2,608,947.97	\$0.00	\$2,608,947.97	\$18,503.18	\$2,423,916.58	\$1,225,612.48
780	RSU 42/MSAD 42	\$578,732.00	\$786,882.26	\$2,193.20	\$784,689.06	\$9,932.78	\$735,025.72	\$156,293.72
789	RSU 44/MSAD 44	\$1,187,806.72	\$1,721,293.78	\$109,537.64	\$1,611,756.14	\$16,280.37	\$1,611,756.14	\$423,949.42
795	RSU 45/MSAD 45	\$599,066.02	\$886,949.22	\$0.00	\$886,949.22	\$16,126.35	\$886,949.22	\$287,883.20
2231	RSU 48	\$1,280,416.00	\$1,905,031.81	\$14,733.35	\$1,890,298.46	\$18,532.34	\$1,890,298.46	\$609,882.46
826	RSU 49/MSAD 49	\$3,856,128.48	\$4,269,692.12	\$104,309.49	\$4,165,382.63	\$10,847.36	\$4,165,382.63	\$309,254.15
1500	RSU 50	\$721,255.98	\$1,142,982.56	\$0.00	\$1,142,982.56	\$17,059.45	\$1,142,982.56	\$421,726.58
839	RSU 51/MSAD 51	\$4,343,044.00	\$8,619,383.59	\$65,097.34	\$8,554,286.25	\$28,514.29	\$8,525,772.71	\$4,182,728.71
847	RSU 52/MSAD 52	\$4,287,208.20	\$8,502,452.45	\$499,874.60	\$8,002,577.85	\$19,283.33	\$7,771,181.99	\$3,483,973.79
854	RSU 53/MSAD 53	\$1,612,380.00	\$1,709,133.35	\$7,174.20	\$1,701,959.15	\$12,156.86	\$1,701,959.15	\$89,579.16
860	RSU 54/MSAD 54	\$5,415,761.48	\$9,645,245.81	\$115,872.59	\$9,529,373.22	\$17,979.95	\$9,385,533.90	\$3,969,772.42
874	RSU 55/MSAD 55	\$2,205,432.20	\$2,354,773.44	\$13,975.42	\$2,340,798.02	\$9,960.85	\$2,340,798.02	\$135,365.82
1826	RSU 56	\$1,659,839.82	\$2,856,592.90	\$157,354.55	\$2,699,238.35	\$20,295.03	\$2,699,238.35	\$1,039,398.53
888	RSU 57/MSAD 57	\$6,137,229.02	\$8,387,633.94	\$167,350.64	\$8,220,283.30	\$14,600.86	\$7,811,460.10	\$1,674,231.08
898	RSU 58/MSAD 58	\$1,079,067.68	\$2,389,957.58	\$0.00	\$2,389,957.58	\$18,967.92	\$2,370,990.00	\$1,291,922.32
905	RSU 59/MSAD 59	\$1,148,069.00	\$1,497,245.86	\$25,695.90	\$1,471,549.96	\$14,864.15	\$1,471,549.96	\$323,480.96
913	RSU 60/MSAD 60	\$6,003,895.50	\$7,927,695.68	\$210,148.48	\$7,717,547.20	\$17,112.08	\$7,204,185.68	\$1,200,290.18
922	RSU 61/MSAD 61	\$3,343,037.40	\$5,852,079.62	\$372,801.86	\$5,479,277.76	\$17,449.93	\$5,479,277.76	\$2,136,240.36
932	RSU 63/MSAD 63	\$1,433,890.18	\$1,444,145.77	\$68,852.13	\$1,375,293.64	\$9,617.44	\$1,202,180.00	\$0.00
936	RSU 64/MSAD 64	\$1,973,553.30	\$2,064,574.80	\$43,565.42	\$2,021,009.38	\$11,958.64	\$2,021,009.38	\$47,456.09
944	RSU 65/MSAD 65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Special Education Costs Exceeding the EPS Model and Not Otherwise Funded

SAU ID	SAU	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2025 Per Pupil Special Education Expenditures	Costs Exceeding Model Check (Lesser of previous two years)	Costs Exceeding the Special Ed Model and Not Otherwise Funded
1469	RSU 67	\$1,739,563.70	\$2,297,486.91	\$213,447.09	\$2,084,039.82	\$12,707.56	\$2,071,332.28	\$331,768.58
951	RSU 68/MSAD 68	\$1,788,750.24	\$1,616,796.56	\$0.00	\$1,616,796.56	\$10,850.99	\$1,616,796.56	\$0.00
957	RSU 70/MSAD 70	\$887,075.08	\$1,062,423.19	\$1,416.40	\$1,061,006.79	\$15,157.24	\$1,061,006.79	\$173,931.71
1733	RSU 71	\$3,224,445.74	\$6,109,231.64	\$59,385.17	\$6,049,846.47	\$18,672.37	\$6,049,846.47	\$2,825,400.73
969	RSU 72/MSAD 72	\$2,346,412.60	\$4,692,583.00	\$56,356.84	\$4,636,226.16	\$20,514.28	\$4,636,226.16	\$2,289,813.56
1498	RSU 73	\$3,045,692.50	\$4,582,222.16	\$189,062.02	\$4,393,160.14	\$13,814.97	\$4,213,565.85	\$1,167,873.35
976	RSU 74/MSAD 74	\$1,249,561.72	\$1,996,628.98	\$69,135.08	\$1,927,493.90	\$15,058.55	\$1,927,493.90	\$677,932.18
984	RSU 75/MSAD 75	\$5,925,610.50	\$10,782,165.76	\$0.00	\$10,782,165.76	\$19,497.59	\$9,690,302.23	\$3,764,691.73
1480	RSU 78	\$304,336.22	\$810,979.83	\$0.00	\$810,979.83	\$36,862.72	\$700,391.68	\$396,055.46
551	RSU 79/MSAD 01	\$3,141,604.92	\$3,099,636.27	\$0.00	\$3,099,636.27	\$11,312.55	\$3,099,636.27	\$0.00
570	RSU 80/MSAD 04	\$989,351.60	\$1,341,671.42	\$292,664.60	\$1,049,006.82	\$11,042.18	\$1,049,006.82	\$59,655.22
626	RSU 82/MSAD 12	\$233,075.20	\$386,029.62	\$0.00	\$386,029.62	\$12,867.66	\$334,559.16	\$101,483.96
628	RSU 83/MSAD 13	\$299,583.20	\$676,380.54	\$28,688.70	\$647,691.84	\$22,334.21	\$625,357.88	\$325,774.68
633	RSU 84/MSAD 14	\$280,313.04	\$476,743.77	\$20,300.50	\$456,443.27	\$13,424.81	\$416,169.11	\$135,856.07
662	RSU 85/MSAD 19	\$253,812.32	\$326,285.26	\$0.00	\$326,285.26	\$11,251.22	\$292,531.72	\$38,719.40
664	RSU 86/MSAD 20	\$916,926.84	\$1,281,578.79	\$0.00	\$1,281,578.79	\$13,780.42	\$1,240,237.80	\$323,310.96
681	RSU 87/MSAD 23	\$1,521,490.72	\$2,168,540.46	\$106,882.84	\$2,061,657.62	\$14,518.72	\$2,061,657.62	\$540,166.90
685	RSU 88/MSAD 24	\$581,273.20	\$578,176.45	\$0.00	\$578,176.45	\$9,968.56	\$528,333.68	\$0.00
1997	RSU 89	\$475,874.76	\$607,523.29	\$0.00	\$607,523.29	\$12,150.47	\$607,523.29	\$131,648.54
1662	Saco Public Schools	\$6,101,579.36	\$8,928,731.84	\$0.00	\$8,928,731.84	\$17,576.25	\$8,717,820.00	\$2,616,240.64
416	Sanford Public Schools	\$8,063,328.76	\$11,726,030.18	\$513,155.24	\$11,212,874.94	\$14,950.50	\$11,212,874.94	\$3,149,546.18
427	Scarborough Public Schools	\$6,826,179.02	\$12,684,138.69	\$66,419.49	\$12,617,719.20	\$26,396.91	\$12,617,719.20	\$5,791,540.18
1996	Sebago Public Schools	\$447,444.80	\$859,701.78	\$4,391.95	\$855,309.83	\$18,198.09	\$746,121.69	\$298,676.89
1359	Seboeis Plt Public Schools	\$14,391.60	\$1,810.61	\$0.00	\$1,810.61	\$0.00	\$0.00	\$0.00
434	Sedgwick Public Schools	\$296,813.12	\$485,483.56	\$0.00	\$485,483.56	\$15,171.37	\$485,483.56	\$188,670.44
436	Shirley Public Schools	\$88,658.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
440	South Bristol Public Schools	\$224,580.54	\$267,077.31	\$0.00	\$267,077.31	\$14,056.71	\$196,793.94	\$0.00
444	South Portland Public Schools	\$6,733,388.04	\$12,464,620.55	\$168,247.20	\$12,296,373.35	\$19,832.87	\$12,098,050.70	\$5,364,662.66
442	Southport Public Schools	\$128,721.96	\$65,878.99	\$0.00	\$65,878.99	\$9,411.29	\$65,878.99	\$0.00
456	Southwest Harbor Public Schools	\$357,297.48	\$983,007.52	\$0.00	\$983,007.52	\$23,404.95	\$983,007.52	\$625,710.04
1738	St George Public Schools	\$662,485.04	\$1,675,230.76	\$52,035.45	\$1,623,195.31	\$26,609.76	\$1,543,366.08	\$880,881.04
462	Surry Public Schools	\$326,998.50	\$472,061.84	\$0.00	\$472,061.84	\$18,882.48	\$472,061.84	\$145,063.34
464	Talmadge Public Schools	\$0.00	\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$0.00	\$0.00
465	The Forks Plt School Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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466	Tremont Public Schools	\$332,412.22	\$1,232,627.06	\$0.00	\$1,232,627.06	\$32,437.56	\$1,232,627.06	\$900,214.84
468	Trenton Public Schools	\$445,917.00	\$1,243,676.75	\$43,361.14	\$1,200,315.61	\$26,673.69	\$1,200,315.61	\$754,398.61
470	Upton Public Schools	\$26,241.92	\$97,664.00	\$0.00	\$97,664.00	\$48,832.00	\$97,664.00	\$71,422.08
471	Vanceboro Public Schools	\$35,304.75	\$54,135.03	\$0.00	\$54,135.03	\$18,045.01	\$54,135.03	\$18,830.28
473	Vassalboro Public Schools	\$1,315,933.14	\$1,886,479.09	\$6,321.30	\$1,880,157.79	\$13,056.66	\$1,880,157.79	\$564,224.65
475	Veazie Public Schools	\$616,047.62	\$1,079,391.62	\$18,675.25	\$1,060,716.37	\$17,388.80	\$1,060,716.37	\$444,668.75
477	Waite Public Schools	\$41,569.08	\$22,356.28	\$0.00	\$22,356.28	\$7,452.10	\$22,356.28	\$0.00
480	Waterville Public Schools	\$3,927,852.60	\$6,840,183.80	\$10,061.59	\$6,830,122.21	\$14,751.89	\$6,520,335.38	\$2,592,482.78
1060	Wells-Ogunquit CSD	\$2,579,790.00	\$4,403,413.55	\$35,058.51	\$4,368,355.04	\$26,965.16	\$4,368,355.04	\$1,788,565.04
491	Wesley Public Schools	\$57,718.98	\$27,411.82	\$0.00	\$27,411.82	\$6,852.96	\$27,411.82	\$0.00
1736	West Bath Public Schools	\$490,162.32	\$893,360.59	\$17,800.04	\$875,560.55	\$18,240.85	\$857,319.95	\$367,157.63
1354	West Forks Plt Public Schools	\$14,910.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
495	Westbrook Public Schools	\$5,652,989.64	\$8,485,657.35	\$227,039.83	\$8,258,617.52	\$14,773.92	\$8,258,617.52	\$2,605,627.88
503	Westmanland Public Schools	\$0.00	\$1,762.55	\$0.00	\$1,762.55	\$1,762.55	\$0.00	\$0.00
1413	Whiting Public Schools	\$93,761.99	\$146,881.76	\$0.00	\$146,881.76	\$20,983.11	\$146,881.76	\$53,119.77
508	Whitneyville Public Schools	\$79,860.69	\$40,466.35	\$0.00	\$40,466.35	\$6,744.40	\$40,466.35	\$0.00
509	Willimantic Public Schools	\$29,255.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
518	Winslow Schools	\$2,640,850.02	\$3,754,090.82	\$0.00	\$3,754,090.82	\$13,172.25	\$3,648,713.25	\$1,007,863.23
1737	Winterville Plt Public Schools	\$63,688.72	\$107,103.67	\$8,153.65	\$98,950.02	\$14,135.72	\$56,542.88	\$0.00
524	Winthrop Public Schools	\$1,199,022.00	\$2,100,743.77	\$0.00	\$2,100,743.77	\$21,882.75	\$2,035,095.75	\$836,073.75
1671	Wiscasset Public Schools	\$741,573.12	\$2,122,023.30	\$133,862.08	\$1,988,161.22	\$23,390.14	\$1,917,991.48	\$1,176,418.36
532	Woodland Public Schools	\$331,075.58	\$383,590.63	\$0.00	\$383,590.63	\$16,677.86	\$383,590.63	\$52,515.05
534	Woodville Public Schools	\$106,637.52	\$62,891.84	\$0.00	\$62,891.84	\$7,861.48	\$62,891.84	\$0.00
537	Yarmouth Schools	\$3,160,373.00	\$6,064,393.66	\$0.00	\$6,064,393.66	\$33,879.30	\$6,064,393.66	\$2,904,020.66
542	York Public Schools	\$3,422,893.72	\$8,324,419.99	\$347,409.14	\$7,977,010.85	\$27,225.30	\$7,595,858.70	\$4,172,964.98