

A dark blue silhouette of a person's head and shoulders, facing right, holding an open book. The background is a solid dark blue.

MAINE DEPARTMENT
OF EDUCATION

School Finance and Compliance 2026 Summer Training

Presented by: The School Finance and Compliance Team



MEET THE TEAM



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Maine Essential Programs and Services (EPS)

Presented by:

The School Finance and Compliance Team

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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 statutes shall be provided an opportunity to receive the benefits of a free public education.

[PL 1981, c. 693, §§5, 8 (NEW).]

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).]



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

Every town receives the same resources.

Education outcomes are not equal.

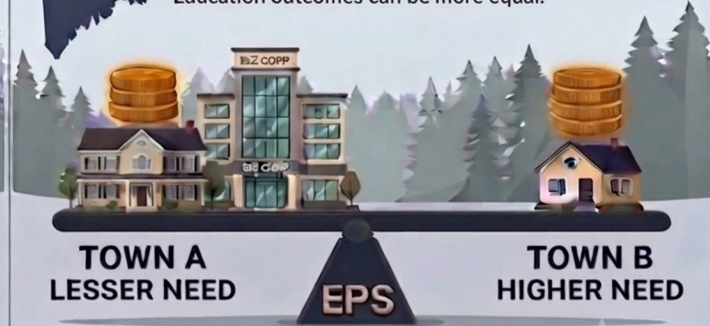


Equality means every town receives the same amount of state resources regardless of the town's fiscal capacity. This causes some students to receive inadequate educational opportunities.

EQUITY

Resources are allocated based on need and ability to contribute.

Education outcomes can be more equal.



Equity means that the state's limited subsidy resources are distributed to towns based on each town's fiscal capacity, ensuring every student has the opportunity to succeed.

EPS = EQUITY

1



STATUTORY REVIEW

The EPS formula is updated to include all Legislative changes.



2



DATA COLLECTION

Internal and external data is collected to be used in the EPS formula.

- Student, Staff, and Financial Data
- Inflation Factor
- Town Valuation
- Teacher Retirement



3



PER-PUPIL EPS RATES

SAU Elementary and Secondary Per-Pupil Rates are calculated by dividing the SAU's EPS cost of regular education by the 2-year average of attending students.



4



TOTAL EPS COST OF EDUCATION

Statewide operational costs, other subsidizable costs, normal teacher retirement, and approved leases / lease purchases are aggregated to determine the total subsidy allocation for the state.



5



ABILITY TO CONTRIBUTE

Town valuations are multiplied by the EPS mill rate to determine each individual town's ability to contribute.

Town Valuation
×
EPS Mill Rate



6



STATE AND LOCAL SHARE

If a town's ability to contribute is less than the town's cost of education, the state contributes the difference between the town's cost of education and the town's ability to contribute.



7



STATE SHARE ONLY ADJUSTMENTS

After state and local share is determined the state share only is adjusted for:

- Minimum Contributors
- Career and Technical Education
- ESC Member Allocation
- State Approved Debt

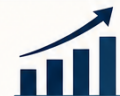


8



SAU SUBSIDY ALLOCATION

The amount of state education subsidy that each SAU will receive for the fiscal year.



Student, Staff, and Finance Data is entered into the state data systems by the SAUs.

STUDENT DATA

Students enrolled on October 1st data is certified on or before October 30th.

Attending Students – students educated at your schools.

Subsidy Students – students that reside in your town.

Superintendent Transfer Students – students that reside outside of your district, but for purposes of the EPS calculation are counted as a resident student.

Equivalent Instruction Students – students that are home schooled and taking a course(s) in your district.

Economic Disadvantaged Students – currently students that are eligible to receive free or reduced lunch.

Multilingual Learners – students with a primary or home language other than English.

Special Education Students – students identified with a disability.

Career and Technical Education Students – students enrolled in CTE programs.

Staff identified as regular education staff on October 30th.

FINANCE DATA

- Actual Expenditures
- Actual Revenues
- Actual Balance Sheet

EPS Data

Inflation Factor, Regional Index and EPS Mill Rate are calculated each fiscal year in accordance with statute.

EPS MILL RATE

The full-value education mill rate is the amount necessary to result in a 45% statewide total local share of the total cost of education.

INFLATION FACTOR

Not to exceed the average of the 2 most recent percentages of annual increase in the Consumer Price Index.

REGIONAL INDEX

35 Maine Labor Market Areas to adjust for the cost-of-living disparities throughout the state. (Calculation changing in FY28 to the Cost-of-Living using Maine's 16 counties.)

Teacher Retirement and Town Valuation data is provided by other state agencies.

TEACHER RETIREMENT

Normalized retirement costs provided by the Maine Public Employee Retirement

TOWN VALUATION

Valuation by town as provided each year by the Maine Revenue Service.



Section 1
Regular Education Per-Pupil Rate



Section 2
SAU Operating Costs



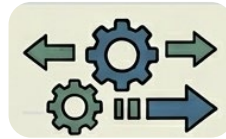
Section 3
SAU Additional Allocations



Section 4
State and Local Share



Section 5
SAU Additional EPS Adjustments



Section 6
SAU Monthly Subsidy



Select Fiscal Year:

Select SAU

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 the report.

Note: If you are using Internet Explorer 10, please use in compatibility mode.

Export / Print

Click To View Prior Versions of the ED279 Report

FiscalYear

2027

2027

2026

2025

2024

2023

2022

2021

2020

2019

2018

2017

2016

2015

2014

SAU Name

<Select a Value>

View Report

Click Here

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FiscalYear

2027

SAU Name

<Select a Value>

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Acadia Academy

Acton Public Schools

Airline CSD

Alexander Public Schools

Andover Public Schools

Appleton Public Schools

Athens Public Schools

Auburn Public Schools

Augusta Public Schools

Baileyville Public Schools

Bangor Public Schools

Bar Harbor Public Schools

View Report

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Section 1: Computation of EPS Rates

A) Attending Counts:													Pre-K-K		1-5		6-8		Pre-K-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	2,519,138
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	=	299,824	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
																	Elementary Salary				Secondary Salary						Elementary Benefits		Secondary 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			
D) Other Support Per-Pupil Costs:													Pre-K-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								
E) Other Adjustments:																									Elementary Support		Secondary Support									
1) Regional Adjustment for Staff & Substitute Salaries																							Regional Index =		0.95				-354,865		-166,448					
Section 1: Totals																											11,577,769		5,777,146							
Divided by Attending Pupils:																											=		1,429.5		670.5					
Calculated EPS Rates Per Pupil:																											=		8,099		8,616					

Section 1 Totals divides the total calculated cost of regular education by the number of students in 1A.

Section 1A: Attending Pupil Counts

- Attending student counts are based on where the students are enrolled and include:
 - students from the local school district attending schools in the local school district
 - students from outside the school district who are tuitioned or transferred from other school districts
- Counts are grouped by grade levels (PreK-K, 1-5, 6-8, and 9-12)
- Uses a two-year average of the October 1st attending pupil counts (*A three-year average may be used if an SAU's total attending count decreases by 10% or more from one year to the next.*)
- Average attending counts are used in section 1B to calculate the EPS full-time equivalent (FTE) staff using ratios for each grade level grouping

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 %

Substantial changes in attending counts from one year to the next should be reviewed in the student data submitted in Connect.

Data verification is done using the student data module of NEO. This data can only be accessed with an account established by the SAU's superintendent.



Section 1 B Student to - EPS Full-time Equivalent (FTE) Staff Positions

- EPS staff to student ratios are dictated by statute.
- EPS FTE is calculated for each grade grouping using the attending counts from 1A(3) and the ratio matrix.
- The **EPS FTE Total** is the sum of grade grouping FTEs for each position. The number of FTEs allocated through the EPS formula is used for funding calculations and should not be interpreted as staffing requirements for your SAU.
- *Note: Per statute if an SAU has an attending count two-year average <1,200, the student to staff ratios are adjusted to 90% of the ratio matrix. Teachers are not included in this adjustment. i.e. For an SAU with < 1,200 the ratio of students to staff for the Guidance position for PreK-K is 315:1. (350*90%=315)*

EPS Staff to Student Ratios				
1,200 or more Attending	PK-K	1-5	6-8	9-12
Teachers	15	17	17	16
Guidance	350	350	350	250
Librarians	800	800	800	800
Health	800	800	800	800
Education Techs	114	114	312	316
Library Techs	500	500	500	500
Clerical	200	200	200	200
School Admin	305	305	305	315

Less than 1,200 Attending (90%)	PK-K	1-5	6-8	9-12
Teachers	15	17	17	16
Guidance	315	315	315	225
Librarians	720	720	720	720
Health	720	720	720	720
Education Techs	103	103	281	284
Library Techs	450	450	450	450
Clerical	180	180	180	180
School Admin	275	275	275	284

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
2) Attending Pupils (October 2025)	194.0	+	763.0	+	458.0	= 2,099.0
3) Attending Pupils Average	208.0	+	746.5	+	475.0	= 2,100.0
				68.07 %	31.93 %	100 %

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total
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)	+	1.36	(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

Teachers	Student Count	Ratio	EPS FTE
PK-K	208.0	15:1	208.0 ÷ 15 = 13.87
1-5	746.5	17:1	746.5 ÷ 17 = 43.91
6-8	475.0	17:1	475.0 ÷ 17 = 27.94
9-12	670.5	16:1	670.5 ÷ 16 = 41.91
EPS FTE Total			127.63



% 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 and downloaded on November 15th 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	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
127.63	÷	125.10	=	1.02	x	7,733,773	=	7,889,918	=	5,370,780	2,519,138
6.77	÷	10.0	=	0.68	x	650,994	=	440,482	=	299,842	140,640
2.63	÷	1.0	=	2.63	x	79,210	=	207,927	=	141,539	66,388
2.63	÷	5.7	=	0.46	x	377,330	=	173,772	=	118,289	55,483
12.02	÷	34.0	=	0.35	x	987,662	=	349,079	=	237,623	111,456
4.20	÷	4.0	=	1.05	x	129,356	=	135,824	=	92,457	43,367
10.50	÷	11.5	=	0.91	x	483,628	=	441,572	=	300,584	140,988
6.82	÷	8.0	=	0.85	x	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



Substantial changes in Actual FTE counts from one year to the next should be reviewed in NEO.



Adjusted EPS Salary = SAU Data in EPS Matrix (salary totals calculated using salary matrixes and staff data) * % 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.

Elementary Salary = Adjusted EPS Salary * % of Elementary Students 68.07% (from 1A) Secondary Salary = Adjusted EPS Salary – Elementary Salary

Elementary / Secondary Split for Teachers				
% of Elementary (from 1A)		TOTAL EPS Adjusted Salary for Teachers	=	EPS Teacher Salary for Elementary
68.07%	X	7,889,918	=	5,370,780
TOTAL EPS Adjusted Salary for Teachers		EPS Teacher Salary for Elementary	=	EPS Teacher Salary for Secondary
7,889,918	-	5,370,780	=	2,519,138

PreK-8	9-12	Total
1,444.0 +	657.0 =	2,101.0
1,415.0 +	684.0 =	2,099.0
1,429.5 +	670.5 =	2,100.0
68.07 %	31.93 %	100 %

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		PRINCIPAL ASSISTANT PRINCIPAL TEACHING PRINCIPAL									
		98,745									
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	1.00	1.00
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	1.00	1.00
		Salary	86,896	90,845	94,795	99,732	103,682	109,607	116,519	122,444	122,444
		Salary	69,122	72,084	77,021	81,958	85,908	91,833	97,758	104,670	104,670

SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary	
<1	1.00	33,885	ADMINISTRATIVE ASSISTANT/SECRETARY <i>School Level Administrative Asst./Secretaries only</i>
1-5	1.08	36,596	
6-10	1.18	39,984	
11-15	1.27	43,034	
16+	1.30	44,051	

Secretaries	Years of Experience				
	<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

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

SALARY MATRIX for Health staff

State-wide Average Salary			60,955			
Years of Experience	Health Salary Factor	Health Salary	NURSE			
<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				
		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

NURSE

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

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

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

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1														Salary Amount Submitted is not used for EPS					
2																			
3	Organization	School Name	PersonId	ProfileId	FirstName	MiddleName	LastName	IsEPSFTE	SpedFTE	Is SPED Position	Is Federal Funding	Educational Category	Receive Type	Amount	Educational Experience	Highest Degree Earned	Position Description	Position Group Title	FTE
4	Data Public Sch	Data Middle/High School	7	Data 7	Frodo		Baggins	TRUE	0	0	FALSE	Not Applicable	Salary	59,536.78	12	Bachelor's Degree	Classroom Teacher	Teacher	1
5	Data Public Sch	Data Middle/High School	17	Data 17	Bubblegum		Bandit	TRUE	0	0	FALSE	Not Applicable	Salary	77,320.49	3	Master's Degree	Classroom Teacher	Teacher	1
6	Data Public Sch		81	Data 81	Bumble		Bee	FALSE	0	0	FALSE	Special Education	Salary	39,170.88	3		Administrative Assistant/Secretary	Clerical	1
7	Data Public Sch	Data Elementary School	29	Data 29	Sandy		Beech	TRUE	0	0	TRUE	Not Applicable	Salary	38,052.63	39		Ed Tech III	Education Tech	1
8	Data Public Sch	Data Elementary School	47	Data 47	Trudy		Blue	FALSE	1	1	FALSE	Special Education	Salary	38,052.63	19	Bachelor's Degree	Ed Tech III	Education Tech	1
9	Data Public Sch	Data Middle/High School	56	Data 56	Bill		Board	TRUE	0	0	FALSE	Not Applicable	Salary	60,030.65	10	Master's Degree	Classroom Teacher	Teacher	1
10	Data Public Sch	Data Elementary School	40	Data 40	Belle		Bottom	FALSE	100	1	FALSE	Special Education	Salary	21,618.85	21	Master's Degree + 15 Hrs	School Counselor	Guidance	0.6
11	Data Public Sch	Data Elementary School	41	Data 41	Belle		Bottom	TRUE	0	0	FALSE	Not Applicable	Salary	21,618.38	21	Master's Degree + 15 Hrs	School Counselor	Guidance	0.4
12	Data Public Sch	Data Elementary School	60	Data 60	Tim		Burr	FALSE	100	1	FALSE	Special Education	Salary	38,052.63	23	Bachelor's Degree	Ed Tech III	Education Tech	1
13	Data Public Sch	Data Middle/High School	8	Data 8	Cosmic		Cabbage	TRUE	0	0	FALSE	Not Applicable	Salary	60,536.78	12	Bachelor's Degree	Classroom Teacher	Teacher	1
14	Data Public Sch	Data Middle/High School	46	Data 46	Patty		Cake	TRUE	0	0	FALSE	Not Applicable	Salary	101,970.00	2	Master's Degree	Principal	School Admin	1
15	Data Public Sch	Data Elementary School	39	Data 39	Candy		Cane	TRUE	0	0	TRUE	Not Applicable	Salary	40,376.49	4		Ed Tech II	Education Tech	1
16	Data Public Sch	Data Elementary School	80	Data 80	Justin		Case	FALSE	100	1	FALSE	Special Education	Salary	38,052.63	8	Master's Degree	Ed Tech III	Education Tech	1
17	Data Public Sch	Data Middle/High School	4	Data 4	Chester		Cheetah	TRUE	0	0	FALSE	Not Applicable	Salary	53,265.32	1	Bachelor's Degree	Librarian/Media Specialist	Librarian	1
18	Data Public Sch	Data Middle/High School	21	Data 21	Squeaky		Clean	FALSE	100	1	FALSE	Special Education	Salary	38,052.63	18	Bachelor's Degree	Ed Tech III	Education Tech	1
19	Data Public Sch		83	Data 83	Roller		Coaster	FALSE	0	0	FALSE	Not Applicable	Salary	28,797.60	32		Administrative Assistant/Secretary	Clerical	0.5
20	Data Public Sch	Data Elementary School	57	Data 57	Barry		Cuda	TRUE	0	0	FALSE	Not Applicable	Salary	49,512.26	4	Bachelor's Degree	Classroom Teacher	Teacher	1
21	Data Public Sch	Data Elementary School	37	Data 37	Sunny		Day	TRUE	0	0	FALSE	Not Applicable	Salary	88,085.81	31	Master's Degree + 15 Hrs	Classroom Teacher	Teacher	1
22	Data Public Sch	Data Elementary School	64	Data 64	Al		Dente	FALSE	1	1	FALSE	Special Education	Salary	30,041.55	1		Ed Tech II	Education Tech	1
23	Data Public Sch	Data Middle/High School	28	Data 28	Dottie		Doodle	FALSE	100	1	FALSE	Special Education	Salary	38,052.63	6	Bachelor's Degree	Ed Tech III	Education Tech	1
24	Data Public Sch	Data Elementary School	49	Data 49	Clara		Fiction	TRUE	100	1	TRUE	Not Applicable	Salary	30,375.35	8		Ed Tech III	Education Tech	1
25	Data Public Sch	Data Elementary School	73	Data 73	Zeke		Fiddleticks	TRUE	0	0	FALSE	Not Applicable	Salary	87,585.81	39	Master's Degree	Classroom Teacher	Teacher	1
26	Data Public Sch	Data Elementary School	5	Data 5	Maggie		Fizz	FALSE	100	1	FALSE	Special Education	Salary	34,047.09	9	Bachelor's Degree	Ed Tech III	Education Tech	1
27	Data Public Sch	Data Elementary School	75	Data 75	Sue		Flay	TRUE	0	0	FALSE	Not Applicable	Salary	58,277.58	7	Bachelor's Degree	Classroom Teacher	Teacher	1
28	Data Public Sch	Data Middle/High School	32	Data 32	Gail		Forewind	TRUE	0	0	FALSE	Not Applicable	Salary	48,259.19	2	Bachelor's Degree	Classroom Teacher	Teacher	1
29	Data Public Sch	Data Middle/High School	43	Data 43	Frieda		Foxtrot	FALSE	100	1	FALSE	Special Education	Salary	27,920.97	2		Ed Tech III	Education Tech	1
30	Data Public Sch	Data Elementary School	48	Data 48	Gigi		Giggle	FALSE	1	1	FALSE	Special Education	Salary	30,486.61	3		Ed Tech III	Education Tech	1
31	Data Public Sch	Data Middle/High School	72	Data 72	Benny		Hill	TRUE	0	0	FALSE	Not Applicable	Salary	41,119.68	14		Administrative Assistant/Secretary	Clerical	1
32	Data Public Sch	Data Middle/High School	74	Data 74	Charlie		Horse	TRUE	0	0	FALSE	Not Applicable	Salary	86,085.81	3	Bachelor's + 15 Hrs	Classroom Teacher	Teacher	1
33	Data Public Sch	Data Middle/High School	14	Data 14	Chompers	the	Hungry	TRUE	0	0	FALSE	Not Applicable	Salary	27,259.19	6	Master's Degree + 15 Hrs	Classroom Teacher	Teacher	0.5
34	Data Public Sch	Data Middle/High School	15	Data 15	Chompers	the	Hungry	TRUE	0	0	FALSE	Not Applicable	Salary	17,524.24	6	Master's Degree + 15 Hrs	Ed Tech III	Education Tech	0.5
35	Data Public Sch	Data Elementary School	19	Data 19	Jolly		Jellybean	FALSE	0	0	FALSE	Not Applicable	Salary	54,524.52	0		Classroom Teacher	Teacher	1
36	Data Public Sch	Data Elementary School	16	Data 16	Sea		Legs	TRUE	0	0	FALSE	Not Applicable	Salary	101,970.00	4	Master's Degree	Principal	School Admin	1
37	Data Public Sch	Data Elementary School	53	Data 53	Penny		Loafar	TRUE	0	0	FALSE	Not Applicable	Salary	55,120.00	3		Administrative Assistant/Secretary	Clerical	1
38	Data Public Sch	Data Elementary School	20	Data 20	Fuzzy		Logic	TRUE	0	0	FALSE	Not Applicable	Salary	78,325.62	10	Bachelor's Degree	Classroom Teacher	Teacher	1
39	Data Public Sch		38	Data 38	Lucy		Lou	FALSE	0	0	FALSE	Not Applicable	Salary	70,297.50	35		Administrative Assistant/Secretary	Clerical	1
40	Data Public Sch	Data Elementary School	9	Data 9	Bubbles		McFluff	TRUE	0	0	FALSE	Not Applicable	Salary	57,524.52	8	Bachelor's + 15 Hrs	Classroom Teacher	Teacher	1
41	Data Public Sch	Data Middle/High School	12	Data 12	Giggles		McGee	TRUE	0	0	FALSE	Not Applicable	Salary	85,085.81	2	Bachelor's Degree	Classroom Teacher	Teacher	1
42	Data Public Sch	Data Middle/High School	52	Data 52	Mimi		Meow	TRUE	0	0	FALSE	Not Applicable	Salary	63,536.78	11	Master's Degree	Classroom Teacher	Teacher	1
43	Data Public Sch	Data Middle/High School	45	Data 45	Sierra		Mist	FALSE	100	1	FALSE	Special Education	Salary	38,052.63	24	Bachelor's + 30 Hrs	Ed Tech III	Education Tech	1
44	Data Public Sch	Data Elementary School	11	Data 11	Munchie		Monster	FALSE	1	1	FALSE	Special Education	Salary	32,711.91	1		Ed Tech III	Education Tech	1
45	Data Public Sch	Data Middle/High School	71	Data 71	Chin		Munk	TRUE	0	0	FALSE	Not Applicable	Salary	33,617.98	15	Master's Degree + 30 Hrs	English Language Learner Teacher	Teacher	0.5

Note: The EPS salary is different than the salary amount submitted by the SAU.

Regular Education										Salary Amount Submitted is not used for EPS	
OrgName	School Name	PersonId	FirstName	LastName	IsEpsFTE	Educational Experience	Highest Degree Earned	Position Group Title	FTE	Receive Type	Amount
Data Public Scho	Data Elementary Sch	4	Chester	Cheetah	TRUE	14	Bachelor's Degree	Librarian	1	Salary	67,055.16
Data Public Scho	Data Elementary Sch	55	Chuck	Roast	TRUE	3	Bachelor's Degree	Teacher	1	Salary	48,259.19
Data Public Scho	Data Elementary Sch	23	Rusty	Nails	TRUE	34	Bachelor's Degree	Teacher	1	Salary	86,085.81
Data Public Scho	Data Elementary Sch	73	Zeke	Fiddlestick	TRUE	39	Master's Degree	Teacher	1	Salary	87,585.81
Data Public Scho	Data Elementary Sch	61	Jim	Nasium	TRUE	7	Master's Degree + 15	Guidance	1	Salary	77,573.55

	EPS	Educational E	Highest Degree	FTE	osition Group Tit	EPS Salary
Chester Cheetah	Yes	14	Bachelor's Degree	1	Librarian	58,001
Chuck Roast	Yes	2	Bachelor's Degree	1	Teacher	45,448
Rusty Nails	Yes	34	Bachelor's Degree	1	Teacher	74,016
Zeke Fiddlesticks	Yes	39	Master's Degree	1	Teacher	80,941
Jim Nasium	Yes	7	Master's Degree + 15	1	Guidance	57,568

Education Category									
Experience	BA only	BA+15	BA+30	MA+15	MA+30 or CAS	Doctorate			
<1	43,284		46,314	50,209	55,404	55,404	101.90%	\$40,760	Est. 2024-25
1-5	45,448		48,478	52,374	57,568	57,568	102.60%	\$41,820	Est. 2025-26
6-10	50,642		54,105	57,568	62,762	62,762	103.50%	\$43,284	Est. 2026-27
11-15	58,001		61,463	64,926	70,120	70,120			
16-20	64,493		67,956	71,419	76,613	76,613			
21-25	69,687		73,150	76,613	81,807	81,807			
26-30	72,284		75,747	79,210	84,404	84,404			
31+	74,016		77,046	80,941	86,135	86,135			

Education Category						
Experience	BA only	BA+15	BA+30	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

Regular Education										Salary Amount Submitted is not used for EPS	
Organization Name	School Name	PersonId	FirstName	LastName	IsEpsFTE	Educational Experience	Position Description	Position Group Title	FTE	Receive Type	Amount
Data Public Schools	Data Elementary School	39	Candy	Cane	TRUE	4	Ed Tech II	Education Tech	1	Salary	40,376.49
Data Public Schools	Data Elementary School	29	Sandy	Beech	TRUE	39	Ed Tech III	Education Tech	1	Salary	38,052.63

	EPS	Educational Exp	Position Group Title	Position Description	FTE	EPS Salary
Candy Cane	Yes	4	Education Tech	Ed Tech II	1	26,590
Sandy Beech	Yes	39	Education Tech	Ed Tech III	1	33,297

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

New Minimum	\$22,558	as of 12/9/2024	Per PL 2024 Ch 643 Part G
102.60%	\$23,145	Est. 2025-26	
103.50%	\$23,955	Est. 2026-27	

Base Salary for Matrix:

Education Technician II with zero experience

Experience	Tech I	Tech II	Tech III
<1	23,955	26,351	28,746
1-5	24,434	26,590	29,225
6-10	25,871	28,267	30,662
11-15	27,309	29,704	32,100
16+	28,506	30,662	33,297

Regular Education									Salary Amount Submitted is not used for EPS	
Organization Name	School Name	PersonId	FirstName	LastName	IsEpsFTE	Educational Experience	Position Group Title	FTE	Receive Type	Amount
Data Public Schools	Data Elementary School	3	Barry	Waffles	TRUE	2	Clerical	1	Salary	50,362.56

	EPS	Educational Exp	Position Group Title	FTE	EPS Salary
Barry Waffes	Yes	2	Clerical	1	37,877

Years of Experience	Secretaries Salary Factor	Secretaries Salary
<1	1.00	35,071
1-5	1.08	37,877
6-10	1.18	41,384
11-15	1.27	44,540
16+	1.30	45,592

New Minimum	\$33,026.00	as of 12/7/2024	Per PL 2024 Ch 643 Part G
102.60%	\$33,885.00	Est. 2025-26	
103.50%	\$35,071.00	Est. 2026-27	

Note: The EPS salary is different than the salary amount submitted by the SAU.

Note: The EPS salary is different than the salary amount submitted by the SAU.

									Salary Amount Submitted is not used for EPS	
Organization Name	School Name	PersonId	FirstName	LastName	IsEpsFTE	Educational Experience	Position Group Title	FTE	Receive Type	Amount
Data Public Schools	Data Elementary School	26	Holly	Wood	TRUE	8	Health	0.5	Salary	27,888.79

	EPS	Educational Exp	Position Group Title	FTE	EPS Salary
Holly Wood	Yes	8	Health	0.5	29,652

State-wide Average Salary			53,625	63,088
Experience	Factor	Health Salary		
<1	0.85	53,625		
1-5	0.93	58,672		
6-10	0.94	59,303		
11-15	1.06	66,873		
16+	1.11	70,028		

101.90%	\$59,410.00	Est. 2024-25
102.60%	\$60,955.00	Est. 2025-26
103.50%	\$63,088.00	Est. 2026-27

Note: The EPS salary is different than the salary amount submitted by the SAU.

											Salary Amount Submitted is not used for EPS	
Organization Name	School Name	School Enrollment	PersonId	FirstName	LastName	IsEpsFTE	Educational Experience	Descripti on	Position Group Title	FTE	Receive Type	Amount
Data Public Schools	Data Elementary School	174	16	Sea	Legs	TRUE	4	Principal	School Admin	1	Salary	101,970
Data Public Schools	Data Middle/High School	181	66	Rusty	Nails	TRUE	2	Assistant	School Admin	1	Salary	92,700

	EPS	School Enrollment	Position Group Title	Position Description	FTE	EPS Salary
Sea Legs	Yes	174	School Admin	Principal	1	94,025
Rusty Nails	Yes	181	School Admin	Assistant Principal	1	79,717

Actual FTEs:		School Enrollment							
	School Enrollment:	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
1. A. Principals	Ratio:	.88	.92	.96	1.01	1.05	1.11	1.18	1.24
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	89,937	94,025	98,113	103,223	107,311	113,443	120,597	126,729
	School Enrollment:	1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
1. B. Asst. Principals	Ratio:	.70	.73	.78	.83	.87	.93	.99	1.06
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	71,541	74,607	79,717	84,827	88,915	95,047	101,179	108,333

101.90%	\$96,243.00	Est. 2024-25
102.60%	\$98,745.00	Est. 2025-26
103.50%	\$102,201.00	Est. 2026-27

State-wide Average Salary	102,201
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Section 1C – Benefits

Benefit percentages are dictated by statute.

The calculation of benefits is the benefit % (in the table below) multiplied by the sum of the elementary staff salaries and the sum of the secondary staff salaries. (1B)

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

														68.07 %	31.93 %	100 %									
B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary	
1) Teachers	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		
																						Elementary Salary	Secondary Salary	Elementary Benefits	Secondary 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								
Total EPS Salaries: (Teachers, Guidance, Librarians & Health)												Elementary Salaries	5,930,450	EPS Benefits	26.00%	1,541,917	Secondary Salaries	2,781,649	EPS Benefits	26.00%	723,229	= Secondary Benefits			

Section 1D – Other Per-Pupil Costs

Other Support Per-Pupil Costs use an EPS per-pupil cost. This cost is increased by the EPS inflation factor each year.

The calculation of the per-pupil support costs is the per-pupil cost multiplied by the 2-year average attending count for elementary and secondary. (1A3)

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	1,429.5	670.5	77,193	36,207
2) Supplies and Equipment		449	630	1,429.5	670.5	641,256	425,724
3) Professional Development		77	77	1,429.5	670.5	110,072	51,629
4) Instructional Leadership Support		38	38	1,429.5	670.5	54,321	25,479
5) Co- and Extra-Curricular Student		50	150	1,429.5	670.5	71,475	100,575
6) System Administration/Support		135	135	1,429.5	670.5	192,983	90,518
7) Operations & Maintenance		1311	1557	1,429.5	670.5	1,874,075	1,043,969

Other Support Per-Pupil Costs:	PreK-8 Rate	Elementary Students	= Elementary Support Costs	9-12 Rate	Secondary Students	= Secondary Support Costs
Substitute Teacher (1/2 Day)	54	1,429.5	77,193	54	670.5	36,207

Section 1E – Regional Adjustment

- The EPS Regional Adjustment for staff & substitute salaries adjusts salary costs to account for the variations in the labor markets throughout Maine.
- The EPS Regional Adjustment either increases or decreases salary costs (including substitute teachers) based on the Labor Market Regional Cost Factor for the location of the SAU.
- The example to the right shows how the Regional Adjustment is calculated in the ED279 report.
 - This SAU has an adjustment based on a regional index indicating a lower cost of living. (0.95)
 - Salary costs are decreased by (0.05)

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	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	(50:1)	+ 2.13	(30:1)	+ 1.36	(50:1)	+ 2.68	(20:1)	= 6.77	+ 10.0	= 0.68	x 650,594	= 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	+ 1.6	= 2.63	x 79,250	= 209,937	= 141,239	= 66,398
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	(112:1)	+ 2.12	(116:1)	= 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	= 441,571	= 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:															
1) Substitute Teachers (120 Day)					PreK-K 34	9-12 54	x	1,428.5						77,133	36,207
E) Other Adjustments:															
1) Regional Adjustment for Staff & Substitute Salaries														-354,865	-166,448

Elementary Regional Adjustment Calculation Sum of all Elementary Salaries 7,020,099 + Elementary Substitute Teacher Costs 77,193 = Elementary Total Staff & Substitute Salaries 7,097,292 x Labor Market Factor (LMF) can be + or - (0.05) Factors below 1 are negative (1-.95=-.05) Total Salaries x LMF = Labor Market Adjustment (+ or -) (354,865) Section 1 Total 11,932,634 =Section 1 Total After Adjustment 11,577,769	Secondary Regional Adjustment Calculation Sum of all Secondary Salaries 3,292,744 + Secondary Substitute Teacher Costs 36,207 = Secondary Total Staff & Substitute Salaries 3,328,951 x Labor Market Factor (LMF) can be + or - (0.05) Factors below 1 are negative (1-.95=-.05) Total Salaries x LMF = Labor Market Adjustment (+ or -) (166,448) Section 1 Total 5,943,594 =Section 1 Total After Adjustment 5,777,146
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Section 1 Totals and Per-Pupil Multiplier 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 for regular education.

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 section 1A.

The Per-Pupil rates are the multiplier used to in section 2 to calculated operating cost allocations.

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
	=	1,429.5	670.5
Calculated EPS Rates Per Pupil:	=	8,099	8,616

Important Note: The EPS per-pupil rates determined in section 1 of the ED 279 are **not** a per-pupil subsidy rates for each student in the SAU. The EPS per-pupil rates reflect the approximate cost per student to operate a school for regular education only. These rates do NOT include additional costs including special education, transportation, gifted and talented, lease/lease purchases and insured value factor - those costs are calculated separately in section 3 of the ED 279 report.

Section 2 SAU Operating Costs



Beginning in FY27, Adult Education costs were moved to the adult education funding.

Section 2 Deliverable: Calculate EPS operating cost allocations.

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)	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) 4YO/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	-			x	8,616	=	-		
5) 4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	-			x	8,099	=	-		
6) PreK-8 Equiv. Instruction Pupils	1.5			x	8,099	=	12,148.50		
7) 9-12 Equiv. Instruction Pupils	0.9			x	8,616	=	7,539.00		
C) Weighted Counts									
	64.32%	Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1) 4YO/PreK Disadvantaged @	.6432	39.9	x	0.15	x	8,099	=	48,472.52	
2) K-8 Disadvantaged @	.6432	879.9	x	0.15	x	8,099	=	1,068,946.52	
3) 9-12 Disadvantaged @	.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) 4YO/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) 4YO/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 @ (Most Recent Oct Only)		39.9	x	0.05	x	8,099	=	16,157.51	
10) K-8 Disadvantaged @		879.9	x	0.05	x	8,099	=	356,315.51	
11) 9-12 Disadvantaged @		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 Total									
							=	20,898,239.05	

Section 2A provides the count of subsidy students for each SAU.

Using the per pupil multiplier rates from section 1:

Section 2B calculates the basic cost allocations. (pupil counts * rate)

Section 2C calculates the weighted cost allocations. (pupil counts for demographic * weight * rate)

Section 2D calculates the targeted funds cost allocations. (pupil counts * cost OR pupil counts * weight * rate)

Section 2E calculates the isolated small school adjustment

Section 2 Operating Allocation Cost sums the operating cost allocations.

Subsidizable Pupil Counts

- Public School Resident Subsidy Counts are the students whose parents or legal guardians reside within the school administrative units (SAU).
- Two-year average of the SAU's October 1 subsidy pupil counts (i.e., for Fiscal Year 2027 the pupil counts used are from the 10/1/24 and 10/1/25 subsidy enrollment counts as reported by SAUs). PreK is different and uses only the current year subsidy pupil count and might include estimated counts.
- Counts are separated by grade levels PreK, K-8, and 9-12.

Subsidizable Pupil 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**.

Section 2B: Basic Counts

Basic allocations are calculated using the counts from 1B multiplied by the multiplier rates from section 1.
*(K-8 2-year avg is 1,368 * elementary rate of 8,099 = 502,138)*



The EPS Rates used are the EPS Per-Pupil Multiplier Rates from Section 1.

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)	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) 4YO/PreK Pupils (Most Recent Oct Only)	62.0	8,099	502,138.00
2) K-8 Pupils	1,368.0	8,099	11,079,432.00
3) 9-12 Pupils	617.5	8,616	5,320,380.00
4) Adult Education Courses at .1	-	8,616	-
5) 4YO/PreK Equiv. Instruction Pupil (Most Recent Oct Only)	-	8,099	-
6) PreK-8 Equiv. Instruction Pupils	1.5	8,099	12,148.50
7) 9-12 Equiv. Instruction Pupils	0.9	8,616	7,539.00

Section 2C: 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)				SAU EPS Rates from Page 1	Weighted Cost Allocations
		Pupils	EPS Weights		
1)	PreK Disadvantaged @ 0.6432	39.9 X	0.15	8,099 =	48,477.52
2)	K-8 Disadvantaged @ 0.6432	879.9 X	0.15	8,099 =	1,068,946.52
3)	9-12 Disadvantaged @ 0.6432	397.2 X	0.15	8,616 =	513,341.28
4)	PreK Multilingual Learners	3.0 X	0.500	8,099 =	12,148.50
5)	K-8 Multilingual Learners	134.0 X	0.500	8,099 =	542,633.00
6)	9-12 Multilingual Learners	71.0 X	0.500	8,616 =	305,868.00

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.

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

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
- SAUs with 251 or more MLL students = .525

Disadvantaged Pupil EPS Rates are .15 as determined by statute

Section 2D: Lines 9-11: Weighted Counts Additional Economic Disadvantaged

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	127.00 =	235,885.00
7)	PreK Pupils	(Most Recent Oct Only)	62.0	X	0.10	8,099 =	50,213.80
8)	K-8 Pupils		1,368.0	X	0.10	8,099 =	1,106,144.16
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

Weighted student Counts Section C:

- 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

Targeted and Weighted student Counts Section D:

- Disadvantaged additional (0.05)

PreK, K-8 and 9-12 Economic Disadvantaged Operating Cost Allocation is determined by multiplying the percentage of economically disadvantaged pupils by the most recent October 1 counts - PreK Pupils (Line B1), K-8 (Line B2) and 9-12 (Line B3); by the weight; then by the Elementary or Secondary SAU EPS Per-Pupil Rates from section 1.

Example: Section 2C Line 5 K-8:

Economic Disadvantage allocation: $0.6432 * 1,368 * 0.15 * 8,099 = 1,068,946.52$

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 1 counts, by the weight (as determined depending upon the total number of MLL students in the SAU); then by the Elementary or Secondary SAU EPS Per-Pupil Rates from section 1.

Example: Section 2C Line 2 K-8:

MLL allocation: $134 * 0.5 * 8,099 = 542,633.00$

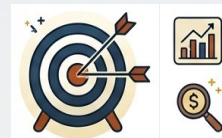


Section 2D: Lines 7&8: Targeted Weighted Counts PreK and K-2

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

Targeted and Weighted student Counts Section D:

- PreK - 2 (0.10)



PreK and K-2 Pupils Targeted Funds Allocations are determined by multiplying the most recent October 1 counts - PreK Pupils (Line B1), K-2 (2-year average); by the weight (.10); then by the Elementary SAU EPS Per-Pupil Rates from section 1.

Example: Section 2D Line 8 K-2:

K-2 allocation: $435.5 * 0.10 * 8,099 = 355,141.15$



Student Assessment and Technology Resources amounts are adjusted each fiscal year by the approved EPS inflation factor. The most recent October 1 counts - PreK Pupils (Line B1), K-8 (Line B2) and 9-12 (Line B3) are multiplied by the targeted amount.

Targeted student Counts Section D:

- **Assessment**
58.00 per-pupil
- **Technology Resources**
127.00 per-pupil for PK – 8
382.00 per-pupil for 9 – 12

Section 2D: Lines 1-6: Targeted Assessment and Technology

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

Section 2E – Isolated Small School Adjustment

E) Isolated Small School Adjustment		
1) PreK-8 Isolated Small School Adjustment	=	0.00
2) 9-12 Isolated Small School Adjustment	=	0.00

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: *(School includes all grades PreK-8)*

Fewer than 15 students per grade level
Nearest school is more than 8 miles away

Non PreK-8 Schools: *(School includes only some of the grades PreK-8)*

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
Isolated small secondary schools' student – teacher adjustment for high schools with fewer than 200 students
10% transition adjustment in K-8 EPS rate for elementary schools.
13% - 26% adjustment to EPS operation and maintenance costs, depending upon school level and size, for islands operating schools. (Less than 20 students 13%, 20 to 75 students 26%)
Transportation adjustment equal to approved transportation expenditures – adjusted in EPS Transportation Allocation.



Section 2E – Operating Cost 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 SAU Additional Allocations



Section 3 Deliverable: Calculate EPS other allocations.

Section 3: Other Allocations									
				Base Year Expenditure		Inflation Adjustment			
A) Other Subsidizable Costs									
1)	Gifted & Talented Expenditures from 2022-23			92,655.30	x	103.50%	=	95,898.24	
2)	Special Education - EPS Allocation						=	6,651,314.80	
3)	Special Education - High-Cost Out-of-District Allocation						=	338,388.59	
4)	Transportation Operating - EPS Allocation						=	2,177,165.62	
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)						=	0.00	
Total Other Subsidizable Costs							=	9,262,767.25	
B) Teacher Retirement Amount (Normalized Cost)								869,757.70	
Total Adjusted Operating Allocation (Page 2) plus Total Other Subsidizable Costs plus Teacher Retirement							=	31,030,764.00	
C) Debt Service Allocations									
1)	Approved Leases for 2025-26 for	Augusta Public Schools						0.00	
2)	Approved Lease Purchases for 2025-26 for	Augusta Public Schools						0.00	
3)	Insured Value Factor for 2024-25 for	Augusta Public Schools						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 3A includes other subsidizable costs. (calculated outside of the ED279)

Section 3B is the teacher retirement costs from MEPERS.

Section 3C are debt service allocations for lease / lease purchases and insured value factor

Section 3 Totals is the combine allocation costs from section 2 and 3. (used as cost in section 4 for state and local share)



Other Subsidizable Costs

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

Base Year
Expenditure
92,655.30

Inflation
Adjustment
103.50%

95,898.24

Section 3: Other Allocations

A) Other Subsidizable Costs

Base Year
Expenditure

Inflation
Adjustment

1)	Gifted & Talented Expenditures from 2022-23	92,655.30	x	103.50%	=	95,898.24
2)	Special Education - EPS Allocation				=	6,651,314.80
3)	Special Education - High-Cost Out-of-District Allocation				=	338,388.59
4)	Transportation Operating - EPS Allocation				=	2,177,165.62
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)				=	0.00

Total Other Subsidizable Costs = 9,262,767.25

B) Teacher Retirement Amount (Normalized Cost)

869,757.70

Total Adjusted Operating Allocation (Page 2) plus Total Other Subsidizable Costs plus Teacher Retirement = 31,030,764.00

C) Debt Service Allocations

1)	Approved Leases for 2025-26 for	Augusta Public Schools	0.00
2)	Approved Lease Purchases for 2025-26 for	Augusta Public Schools	0.00
3)	Insured Value Factor for 2024-25 for	Augusta Public Schools	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

Special Education and Transportation allocations are calculated outside of the EPS formula.



Approved Bus Allocation – an allocation for Bus Purchases approved by DOE Transportation. Contact Cheryl Brackett
Cheryl.Brackett@maine



Normalized retirement costs provided by the Maine Public Employee Retirement System.



Approved Leases / Lease Purchases are approved by DOE School Facilities. Contact Ann Pinnette
Ann.Pinnette@maine.gov



Insured Value Factor debt allocation is for SAUs that tuition to approved Maine Private Schools.

K-12 Special Education Data

- EPS Section 1 EPS rates
- Special Education counts
- Inflation factor
- EPS Section 2 average subsidy counts
- Net Actual Expenditures
- HCOOD Placement (EF-S-07)

K-12 Special Education Calculation §15681-A.2.

Equals: Sum of

1. Base = $1.5 * \text{SAU EPS per-pupil(pp) rate} * \text{Special ed population} \leq 15\% \text{ of the SAU's subsidy population}$
2. Prevalence = $0.38 * \text{SAU EPS (pp) rate} * \text{Special ed population} > 15\% \text{ of the SAU's subsidy population}$
3. Size = for SAU's with < 20 special ed population, $0.29 * \text{SAU EPS (pp) rate} * \text{Special ed population}$
4. High-Cost In District (HCID) = prior year HCID * inflation factor
5. High-Cost Out of District (HCOOD) = Sum of prior year student placement costs above placement thresholds (ED279 Section 3A line 3)
6. Gap Adjustment = Compares the expense of current year special ed student count (not SW/SAC) at prior year special ed per pupil rate (GF Net Special ed operating - HCOOD) to Formula amount (Steps 1-4)



Ida Batista is available throughout the day for questions.



SAU EPS per-pupil rate = $((\text{ED279 Sec 2A3 Ave Elem subsidy count} * \text{Elementary EPS Rate}) + (\text{ED279 Sec 2A3 Ave Sec subsidy count} * \text{Secondary EPS Rate})) / \text{ED279 Sec 2A3 Ave Total subsidy count}$

Transportation Allocation Calculation §15681-A.3.

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

The prior year EPS Transportation Operating Allocation is inflated to current year value and compared to the 90% and 105% range of transportation expenditures.

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 (90%), the allocation will be the lower end range calculation

If the inflation adjusted allocation is more than the higher end of the range (105%), the allocation will be the higher end range calculation

Net Expenditures= \$1,000,000

Net Expenditures lower end: $\$1,000,000 \times .9 = \$900,000$

Net Expenditures higher end: $\$1,000,000 \times 1.05 = \$1,050,000$

Transportation Allocation will be **no less than \$900,000**

Transportation Allocation will be **no more than \$1,050,000**

Previous Year Allocation= \$1,010,000

Inflation adjusted= \$1,040,300

The **transportation allocation** is the inflation adjusted allocation of \$1,040,300 because it is between the 90% and 105% of the net transportation expenditure range

Ida Batista is available throughout the day for questions.



Section 4 State and Local Share



Section 4 Deliverable: Calculate State and Local Share

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)

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
Augusta Public Schools	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
Augusta Public Schools	2,580,716,667	5.643	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)
Augusta Public Schools	31,030,764.00	14,568,145.59	5.643	16,462,618.41
Total	31,030,764.00	14,568,145.59		16,462,618.41

Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27

Section 4A based on subsidy student counts calculates the distribution of the education cost allocation for each town.

Section 4B calculates a town's ability to pay. (town valuation * mill rate)

Section 4C calculates the state share for towns unable to contribute their total cost allocation. (cost allocation – ability to pay)

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 what the EPS formula has determined.

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

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

Section 4 Municipal Allocation Distribution

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., Other 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

81 State Valuation by Member Municipality

Section : 4



Town A Operating Allocation Distribution

- % of subsidy students residing in municipality:

$$593.5 \div 2,318.50 = 25.60\%$$

- Town A Operating, Other Subsidizable & Teacher Retirement Distribution:

$$25.60\% \times 37,674,044.34 = 9,644,555.35$$

- 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

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>

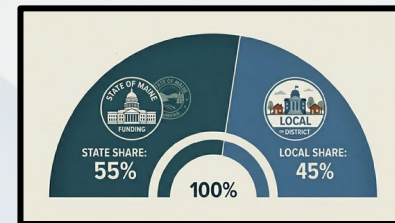
For EPS we use the **lesser** of the **most recent** annual MRS town valuation or the **3-year average** of the 3 most recent MRS certified town valuations.

	2025 VALUATIONS FOR FY27	2024 VALUATIONS FOR FY27	2023 VALUATIONS FOR FY27	3-Yr Average 2023, 2024, 2025 FOR FY27	Lesser of 3-Yr Average or 2025 Valuation 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 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

A municipality's ability to contribute is the town valuation * the EPS mill expectation.

Town A:
 Valuation = 769,166,667
 Mill Expectation = 5.645
 Town A's Ability to Contribute is
 769,166,167 * 5.645 = **4,341,945.84**

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. & Tchrs. 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

If a municipality's allocation distribution is more than their ability to contribute the state share is the difference between the allocation distribution and the ability to contribute.

Note: Town B and Town C do not have a state share.

State and Local Share

Town A State and Local Share

- **Total Cost of Education Allocation 9,721,074.21**
- **Ability to Contribute (Valuation * Mill Rate) 4,341,945.84**

Local Share is the lesser of these two.

- **Local Share = Ability to Contribute 4,341,945.84**
- **State Share = Total Cost – Ability to Contribute 9,721,074.21 - 4,341,945.84 = 5,379,128.37**



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)	-	-	-	
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 SAU Additional EPS Adjustments



Section 5 Deliverable: Additional Adjustments

Section 5: Totals and Adjustments		Total Allocation	Local Contribution	State Contribution
A)	Total Allocation, Local Contribution, and State Contribution	31,440,188.95	14,568,145.59	16,872,043.36
2)	Adjustment for Special Education Costs at 50%		0.00	0.00
3)	Minimum State Allocation Adjustment at 5%		0.00	0.00
4)	Minimum Special Education Adj. for Towns in a RSU		0.00	0.00
5)	Minimum Economically Disadvantaged Student Adjustment at 100%		0.00	0.00
	Totals after adjustments to Local and State Contributions	31,440,188.95	14,568,145.59	16,872,043.36
B)	Other Adjustments to State Contribution			
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			2,728,326.64
8)	Plus Long-Term Drug Treatment Centers Adjustment			
9)	Education Service Center Member Allocation			101,933.91
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			1,085,000.00
13)	State Approved Debt Interest			27,125.00
	Adjusted State Contribution	31,440,188.95	14,568,145.59	20,814,428.91
	Original Calculation	31,030,764.00	14,568,145.59	20,405,003.96
	Difference	409,424.95	-	409,424.95
	Local and State Percentages Prior to Adjustments:	Local Share % =	46.34%	State Share % = 53.66%
	Local and State Percentages After Adjustments:	Local Share % =	46.34%	State Share % = 53.66%
	FYI: 100% EPS Total Allocation	31,440,188.95		

Section 5A calculates minimum adjustment calculations. (used for state and local share %s)

Section 5B state share only adjustments (CTE, ESC, State Approved Bond Debt)

Section 5 Adjusted State Contribution totals the state subsidy allocation.

Section 5 Local and State Share Percentages (local allocation / total allocation = local share %) (100% – local share %= state share %)

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

- 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 in 4C must be less than 50% of the sum of the Special Education allocation and the High Cost out of District allocation in 3A.
- If state share is less, the amount of the adjustment is the difference between the state share (4C) and the calculated Special Education adjustment 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 be higher than the state economic disadvantaged average percentage.
- 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: 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 Island	RSU 08/SAD 08 Vinalhaven	Deer Isle Stonington CSD		Carrabassett Valley	Kittery
			Deer Isle	Stonington		
100% Special Education Amount from Section 3A, Line 2 & 3	106,280.38	588,154.02	868,697.36		41,751.75	3,460,696.20
Multiply by current Minimum Percentage (FY 24 = 50%)	53,140.19	294,077.01	434,348.68		20,875.88	1,730,348.10
State Share before adjustments - Section 5A	0.00	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	1,730,348.10
If Difference is Greater than Zero = Eligible	YES	YES	YES		YES	YES
Adjustment for Special Education Costs at 50% = Difference	53,140.19	294,077.01	434,348.68		20,875.88	1,730,348.10
New State Share including Min. Special Ed Adjustment =	53,140.19	294,077.01	434,348.68		20,875.88	1,730,348.10
			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 Island	RSU 08/SAD 08 Vinalhaven	Deer Isle Stonington CSD		Carrabassett Valley	Seboeis Plt
			Deer Isle	Stonington		
Elementary EPS Rate	7,130	7,200	7,445		7,483	7,160
Secondary EPS Rate	8,841	7,677	7,922		8,146	8,297
Calculate Elementary EPS Rate * 5%	356.50	360.00	372.25		374.15	358.00
Calculate Secondary EPS Rate * 5%	442.05	383.85	396.10		407.30	414.85
Average Elementary Subsidizable Pupils	22	121.5	222		42.5	3
Average Secondary Subsidizable Pupils	16	37.5	82.5		32.5	0.5
Multiply Subsidizable Elementary Pupils x New 5% Rate	7,843.00	43,740.00	82,639.50		15,901.38	1,074.00
Multiply Subsidizable Secondary Pupils x New 5% Rate	7,072.80	14,394.38	32,678.25		13,237.25	207.43
Add the two calculated amounts	14,915.80	58,134.38	115,317.75		29,138.63	1,281.43
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	YES
Minimum Subsidy Adjustment =	14,915.80	58,134.38	115,317.75		29,138.63	1,281.43
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. **FY 24 = 39.31%**
2. Must also receive either the Minimum Subsidy or Minimum Special Education Adjustment.
3. Must Operate a School.

Calculation:	Chebeague Island	RSU 08/SAD 08 Vinalhaven	Deer Isle Stonington CSD		RSU 23	Easton
			Deer Isle	Stonington		
Disadvantaged Percentage	0.00%	37.50%	52.38%		41.65%	40.98%
Is Disadvantaged Percentage Greater than State Average Disadvantaged Rate?	NO	NO	YES		YES	YES
Does SAU operate a school?	YES	YES	YES		YES	YES
Does SAU receive either Min. Subsidy or Min. Special Ed Adjustment?	YES	YES	YES		YES	YES
If the SAU has a YES in all 3 previous rows, then they are Eligible:	NO	NO	YES		YES	YES
Disadvantaged total allocation amounts from Page 2 ED 279 report	-	87,313.15	241,616.79		444,012.59	103,430.63
State share before adjustments	-	-	0.00		-	-
Disadvantaged Adjustment equals State Share less Disadvantaged Total Allocation			241,616.79		444,012.59	103,430.63
			163,212.14 78,404.65			

Section 5B Adjustments

State Share Only adjustments include:

- B7 - Career & Technical Education Allocation – For Funds are paid to the associated SAU for CTE Centers (must be used for CTE) and paid directly to CTE Region for CTE Regions.
- B9 – ESC Allocation - SAUs that have become a member of an Education Service Center receive a member allocation.
- B12 and B13 – State Approved Debt principal and interest.

Other 5B adjustments may be made throughout the fiscal year to either increase an SAUs subsidy (hardship funds or wage adjustment funds) or funds may be paid out by the state on behalf of the SAU. (MaineCare Seed)

Note – MaineCare Seed adjustments do not reduce the amount of subsidy an SAU is allocated. The state uses an SAU's subsidy to pay the required MaineCare Seed on behalf of an SAU.

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	12,237,376.94	9,070,627.03	3,166,749.91
4) Minimum Special Education Adj. for Towns in a RSU		-389,706.00	389,706.00
Totals after adjustment to Local and State Contributions	12,237,376.94	8,680,921.03	3,556,455.91
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 Allocation			0.00
8) Plus Long-Term Drug Treatment Centers Adjustment			0.00
9) Education Service Center Member Allocation			21,911.40
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			2,679,019.35
13) State Approved Debt Interest			711,511.07
14) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			6,968,897.73
Local and State Percentages Prior to Adjustments :	Local Share % = 74.12 %	State Share % = 25.88 %	
Local and State Percentages After Adjustments :	Local Share % = 70.94 %	State Share % = 29.06 %	

Section 5C Adjusted State Contribution

Adjusted State Contribution is the total state subsidy an SAU will receive and includes adjustments from 5A and 5B.

State and Local Contribution share percentages do not include 5B adjustments and are given for both **prior to** and **after** the section 5A adjustments.

Career & Technical Education (CTE) Calculation §15688-A 1

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

Resources: <https://www.maine.gov/doe/funding/gpa/eps/26-27>



Ida Batista is available throughout the day for questions.



Section 6 SAU Monthly Subsidy



Section 6 Deliverable: Monthly Subsidy Payments

The SAU subsidy checkbook for tracking state subsidy payments.

SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS								
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			\$1,414,498.11	\$227,360.55		\$0.00		
August			\$1,414,498.11	\$227,360.55		\$0.00		
September			\$1,414,498.11	\$227,360.55		\$0.00		
October			\$1,414,498.11	\$227,360.55		\$0.00		
November			\$1,414,498.11	\$227,360.55		\$0.00		
December			\$1,414,498.11	\$227,360.55		\$1,112,125.00		
January			\$1,414,498.11	\$227,360.55		\$0.00		
February			\$1,414,498.11	\$227,360.55		\$0.00		
March			\$1,414,498.11	\$227,360.55		\$0.00		
April			\$1,414,498.11	\$227,360.55		\$0.00		
May			\$1,414,498.11	\$227,360.55		\$0.00		
June			\$1,414,498.06	\$227,360.59		\$0.00		
Total	\$0.00	\$0.00	16,973,977.27	\$2,728,326.64	\$0.00	\$1,112,125.00	\$0.00	20,814,428.91



MaineCare Seed payments are the quarterly payments made on behalf of the SAU
 EPS Subsidy is the monthly subsidy payments SAU receives
 CTE Subsidy is monthly subsidy payments for CTE if an SAU has a CTE Center
 Construction Aid Debt is the bond payments SAU receives.



Myth

Fact

EPS dictates how local SAUs must use their state subsidy allocation.

EPS is a formula used to calculate your state subsidy allocation. Locals determine the best use of the state subsidy funds.

- You determine the number of staff needed.
- You determine what programs you offer.
- You determine if and how much additional local funding is needed.

Note: CTE allocation funds must be used for education at CTE Centers.

State funds contribute 55% of my local school budget.

The state covers 55% of the statewide aggregate cost of education, but the actual state share percentage each SAU receives varies widely based on local property values and staff and student demographics.

All staff should be accounted for in section 1 of the ED279.

Section 1 of the ED279 is for regular education costs only so only regular education staff should be included in section 1 of the ED279.

Missing data submission and certification deadlines is inconsequential to the EPS calculation process.

EPS calculations cannot begin until we have ALL data submitted by ALL SAUs. If you miss data deadlines you may be delaying subsidy allocation amounts for every SAU. DOE is required to release the ED279s no later than February 1st of each year. To meet or beat this deadline we need SAUs to submit data following the data deadlines.

Essential Programs & Services (EPS)



[Fiscal Reports](#)



[ED279 Reports](#)



[Essential Programs & Services \(EPS\) Resources](#)

An Update on EPS – Legislative Changes – LD 2226

Presented by:
Paula Gravelle
Director of School Finance

Essential Programs & Services (EPS)

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 statutes shall be provided an opportunity to receive the benefits of a free public education.

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.

LD 2226 – PL 2025 Ch 737

An Act to Amend the Essential Programs and Services School Funding Formula

Changes to the EPS Maine School Funding Formula:

1. Change to the Regional Index Adjustment
2. Change to the Local Required Contribution Mill Rate
3. State Subsidy Transition Period



Timeline for Implementation:

The changes to the EPS funding formula will be incorporated into the upcoming FY 2027-28 school funding calculations.

Important Dates for FY 2027-28 EPS Calculations:

- Student Data Certification = Due October 30, 2026
- **Economically Disadvantaged Student Data**
- Staff Data Certification = Due October 30, 2026
- Financial Data Uploads = Due August 30, 2026
- **DOE Public Posting of Preliminary FY 28 ED 279 Reports = Due February 1, 2027**

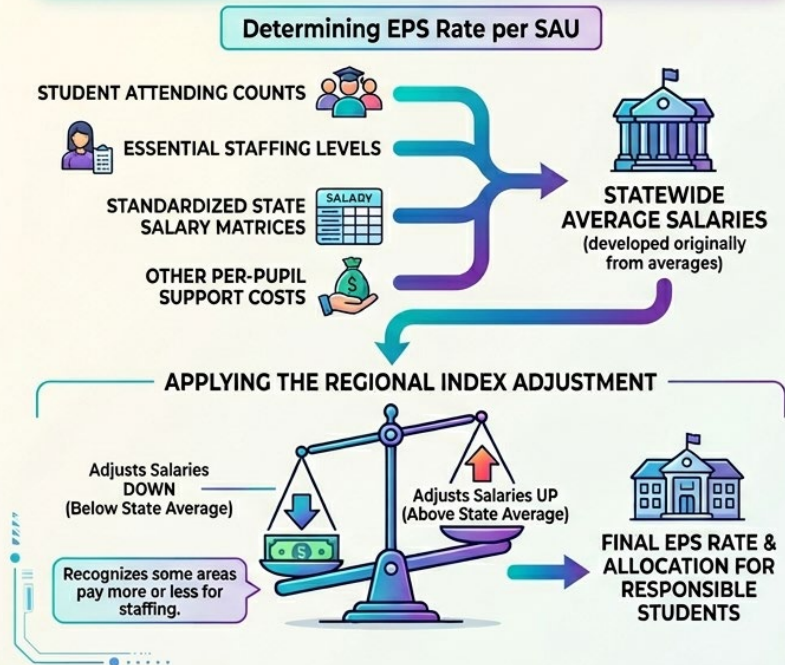


1. Regional Index Adjustment

UNDERSTANDING THE REGIONAL INDEX ADJUSTMENT IN EPS SCHOOL FUNDING

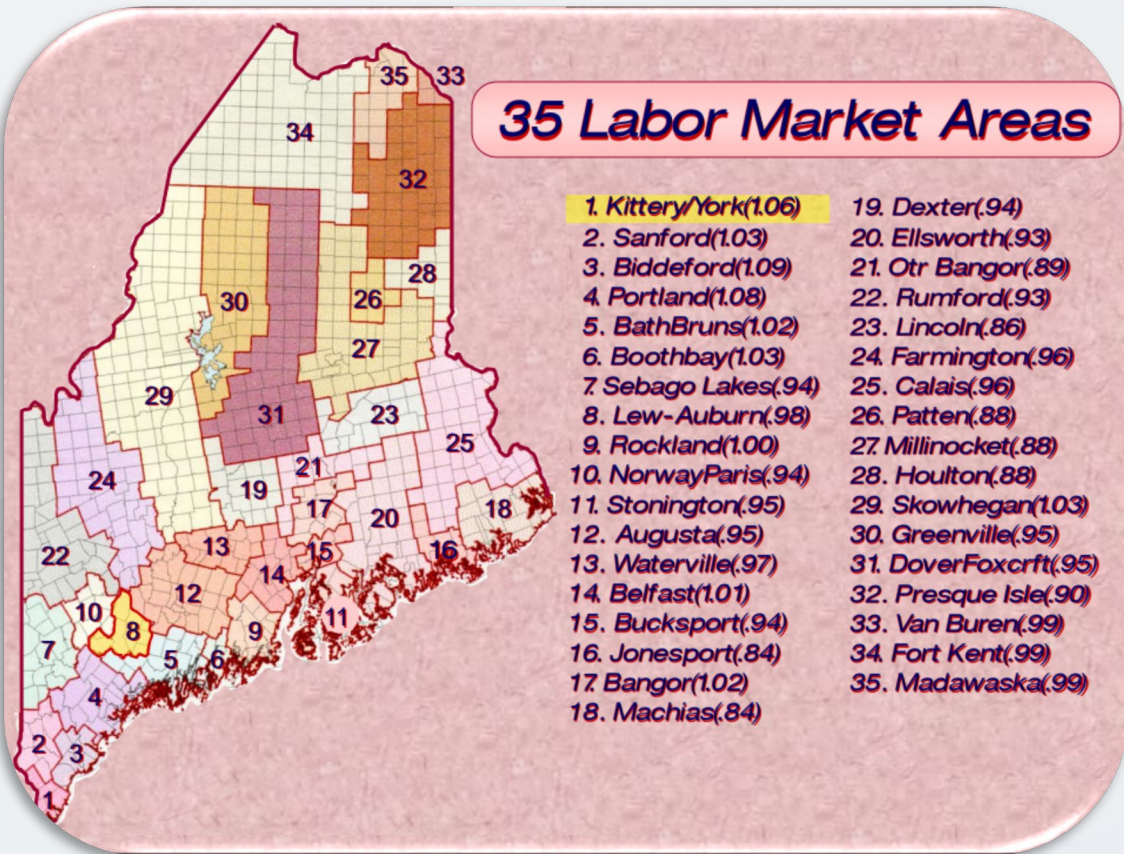
PART 1: HOW THE INDEX IS USED

1. HOW IS THE REGIONAL INDEX USED IN EPS FUNDING?



Regional Index Overview The Regional Index ensures that EPS funding allocations remain fair across the state.

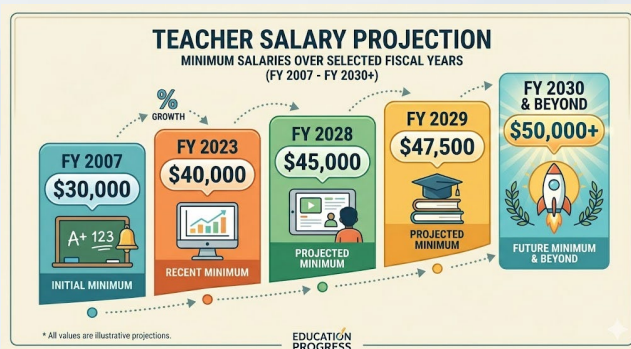
- **Purpose:** It adjusts statewide average salary data to account for regional differences in compensation costs.
- **The Process:** EPS uses eight standard staff categories to calculate base funding. The Regional Index then modifies these base figures to reflect the specific economic reality of an SAU's location.
- **The Outcome:** This adjusted rate determines the final funding allocation for the students served by that SAU.



**Original EPS Regional Index
(FY 2004-05 through FY 2026-27)**

Regional Index Situation:

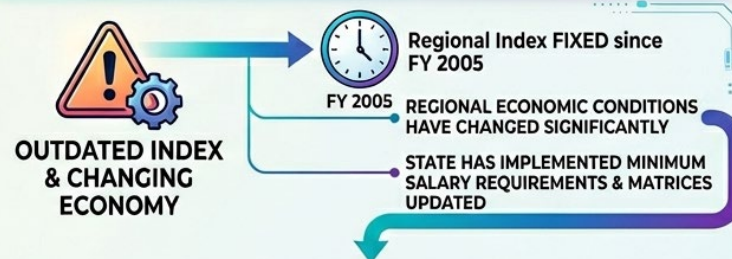
- **Outdated baseline:** The EPS regional index values have remained unchanged since 2005, failing to account for significant shifts in regional economic conditions.
- **Minimum Salaries:** The State has implemented minimum salary requirements, while the regional index has continued to rely on an antiquated method based on obsolete average salary data.



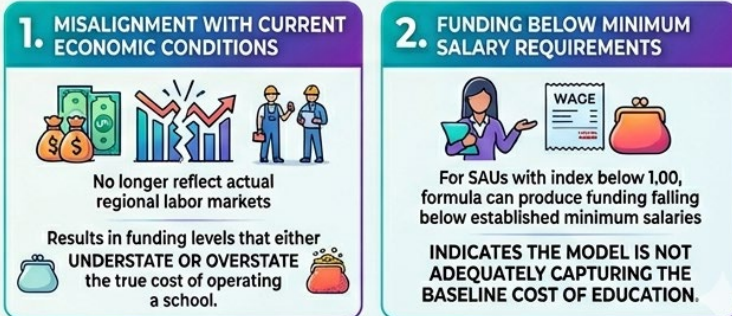
UNDERSTANDING THE REGIONAL INDEX ADJUSTMENT IN EPS SCHOOL FUNDING

PART 2: THE PROBLEM & ISSUES

2. WHY IS THE REGIONAL INDEX ADJUSTMENT NECESSARY? (THE PROBLEM & ISSUES)



CREATING KEY ISSUES:

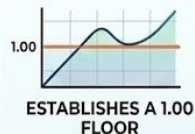


Regional Index Adjustment Update

IMPACT OF THE PROPOSED CHANGE

UPDATING REGIONAL INDEX TO REFLECT CURRENT COST-OF-LIVING DATA

NEW METHODOLOGY



OVERALL IMPACT

MOST REGIONS SEE
AN INCREASE



RESOLVES
PREVIOUS ISSUES

BETTER REFLECTS
ECONOMIC
CONDITIONS



1

ACCURATE
& FAIR
REFLECTION



2

TRUE COST
OF OPERATING
SCHOOLS



3

APPLIED
ACROSS
THE STATE



— MODERNIZED FUNDING MODEL —

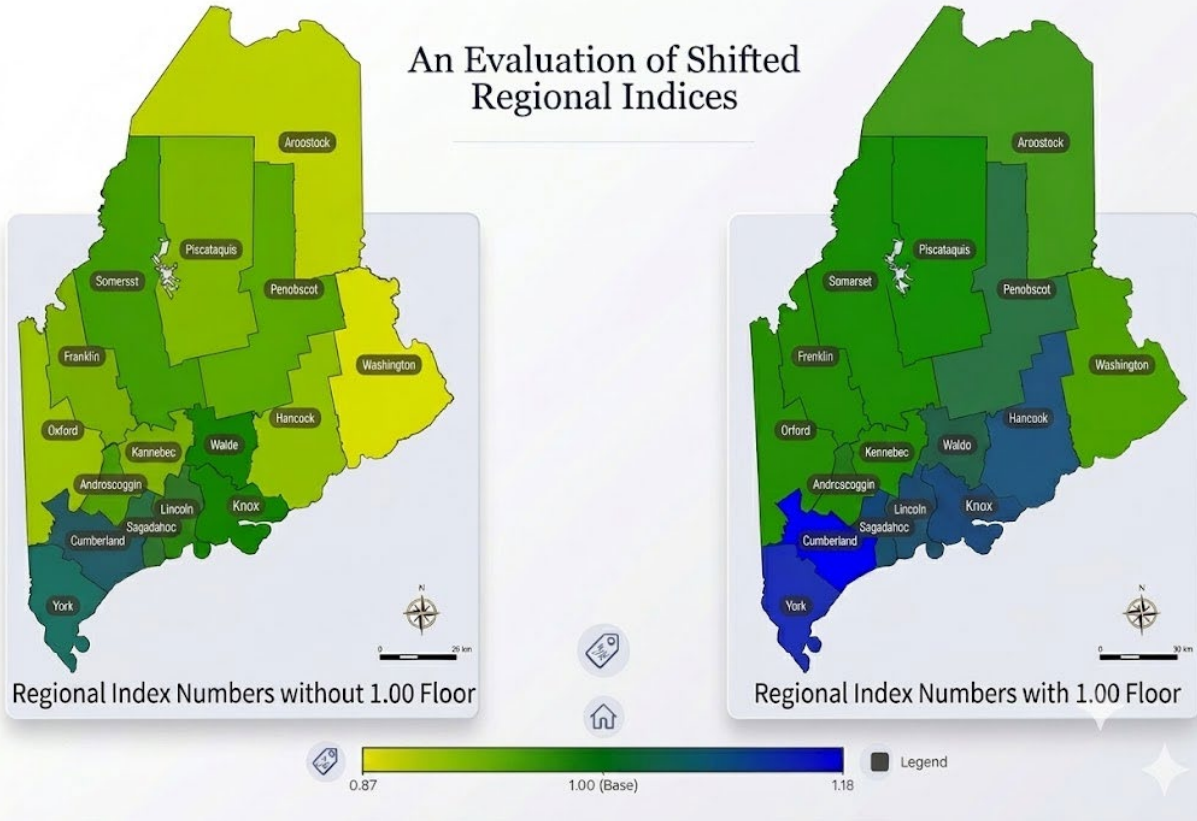
What will change:

- Cost-of-living model
- Using Maine's 16 Counties instead of the 35 labor market areas
- Establishing a 1.00 floor

Impact:

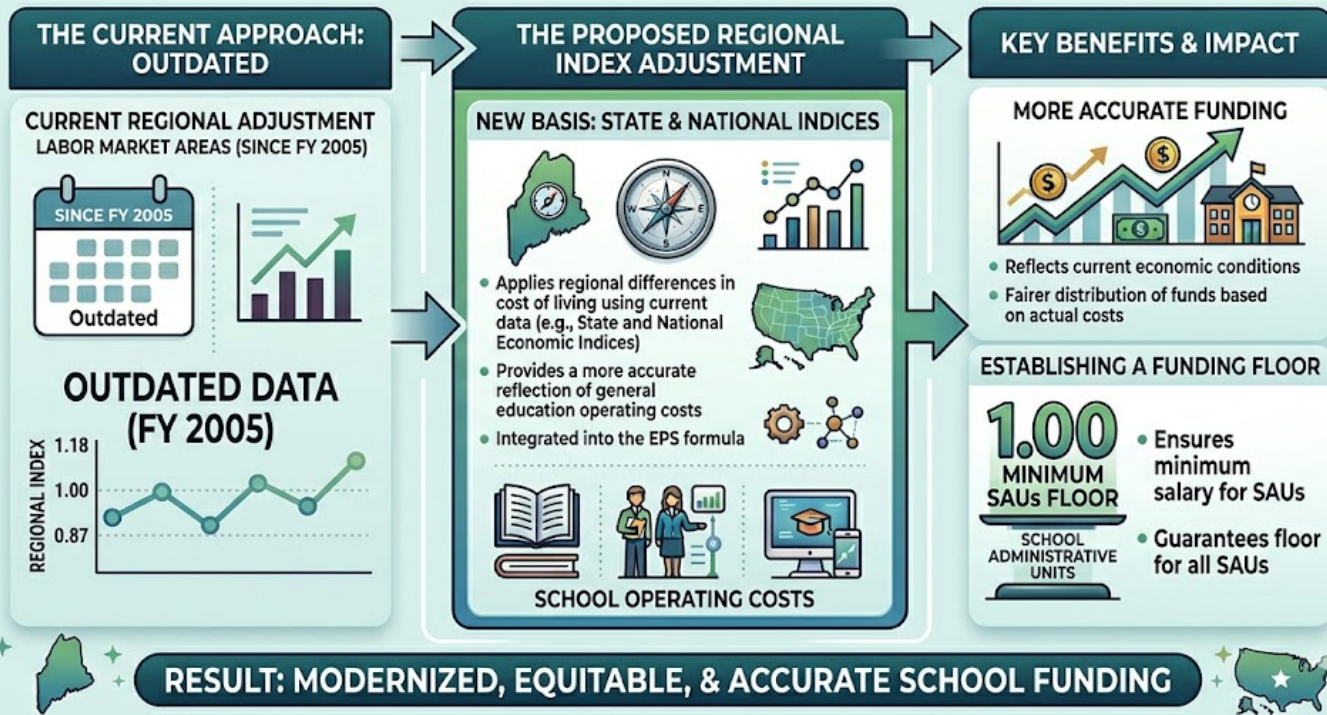
- Reflects current cost-of-living data
- More accurate and fair reflection of salaries
- Truer cost of operating schools
- Equitably applied across all regions of Maine

An Evaluation of Shifted Regional Indices



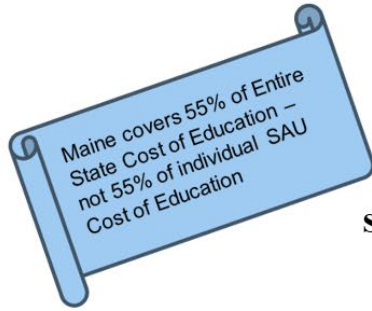
Regional Index Adjustment Summary

REGIONAL INDEX ADJUSTMENT: PURPOSE AND USE



2. Required Local Contribution with Poverty Metric

Total Cost of Education FY 27 EPS Calculation = \$2,871,373,510



State Contribution
55%



Local Contribution Cap
(5.645 Mill Rate)
45%

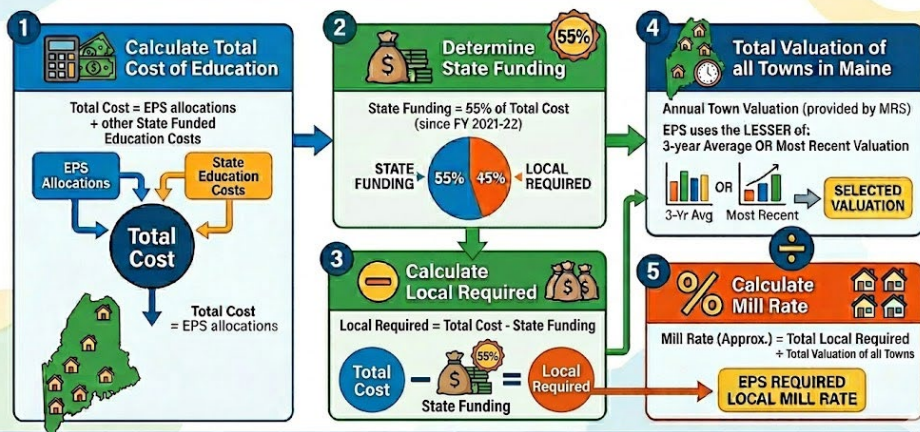
FY 27 State Appropriation for Education = \$1,579,255,430

FY 27 Local Required Contribution = \$1,292,118,080

How is the Mill Rate Currently Determined:

Step	Component	Description
1	Calculate Total Cost of Education	Total Cost equals calculated EPS allocations for all SAUs and other State Funded Education Costs
2	Determine State Funding	Total amount of state funding required (55% of total cost since FY 2021-22)
3	Calculate Total Local Required	The total local required is the amount remaining after subtracting the State amount of funding from the total cost of education.
4	Total Valuation of all Towns in Maine	Annual town valuation is provided each year by the Maine Revenue Services (MRS). EPS uses the lesser of the 3-year average or the most recent town valuation.
5	Calculate Mill Rate	The mill rate is approximately the Total Local Required ÷ the Total Valuation of all towns

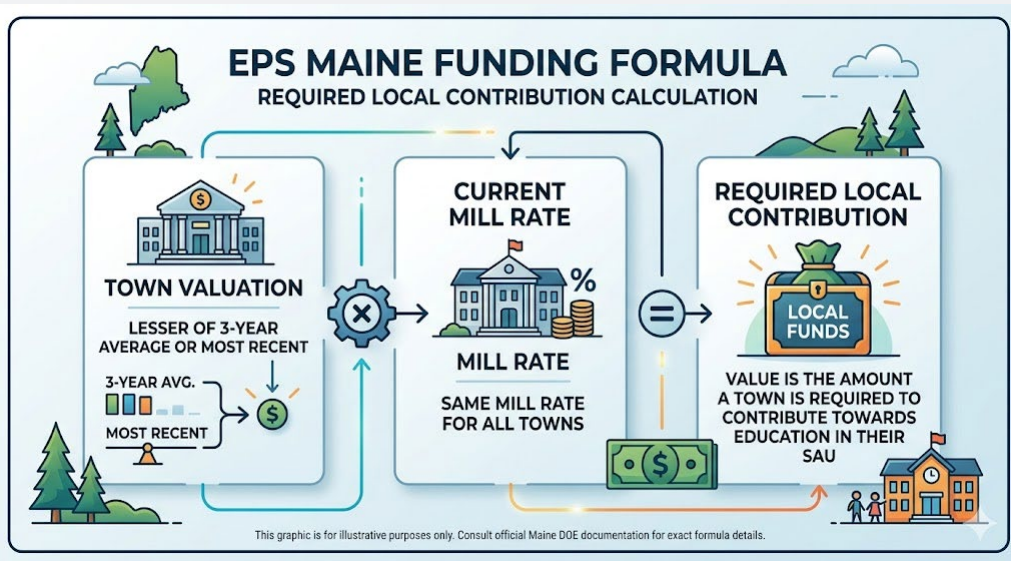
HOW THE EPS REQUIRED LOCAL MILL RATE IS DETERMINED



Definition of Mill Rate: the amount of tax per dollar of the assessed value of a property.

One mill represents one-tenth of a cent, or \$1 of tax for every \$1,000 of a property's assessed value.

Current Method for Required Local Contribution:



Required Local Contribution Calculation:

- Town Valuation (Lesser of 3-yr average or most recent)
- Multiplied by current mill rate (same mill rate for all towns)
- Value is the amount a town is required to contribute towards education in their SAU

The Required Local Contribution Equation:

$$\text{Required Local Contribution} = \text{Valuation} \times \left(\frac{\text{Mill Rate}}{1,000} \right)$$

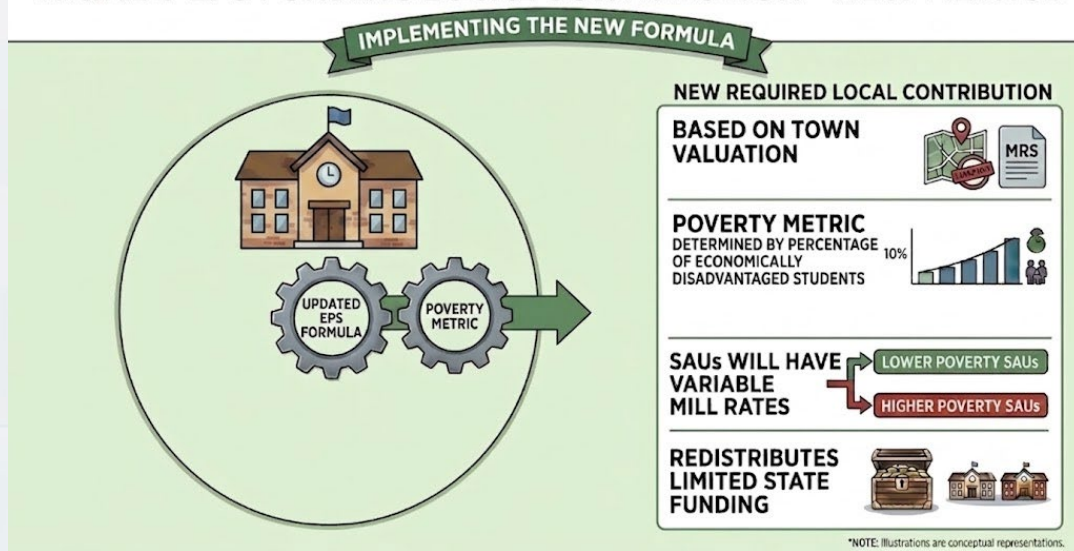
Valuation: 2,580,716,667 Rate Factor: 0.005645

$$\text{Required Local Contribution} = 2,580,716,667 \times 0.005645$$
$$\text{Required Local Contribution} = \$14,568,145.59955$$

Rounding → **\$14,568,145.60**

New Method for Required Local Contribution:

MAINE'S EPS FUNDING LOCAL CONTRIBUTION - NEW METHOD



New method:

- Retains town valuation as the primary base component.
- Introduces a 10% poverty weighting factor into the Mill Rate to better reflect local economic capacity.
- The adjustment is calculated based on the percentage of economically disadvantaged students residing within the SAU.

Impact on Mill Rates:

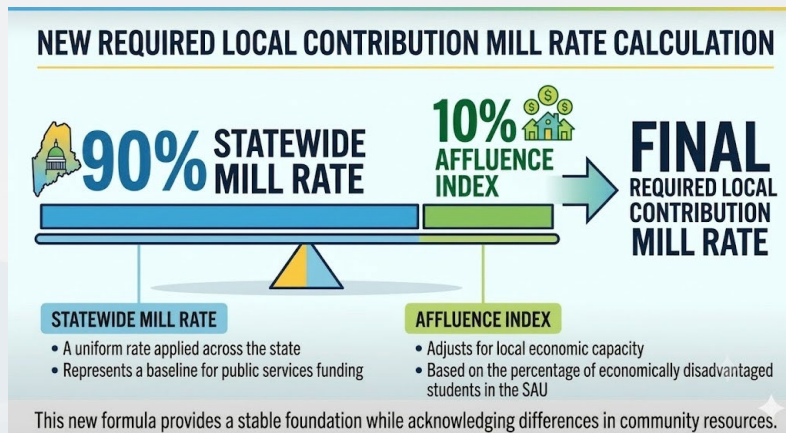
- Higher Poverty SAUs: Benefit from a reduced Mill Rate, recognizing the lower aggregate property wealth and higher relative need.
- Lower Poverty SAUs: Assigned a higher Mill Rate to balance the total educational funding requirement.

New Method for Required Local Contribution:

- The new method will still require a Statewide mill rate determined in the same manner as before.
- Each SAU will then have its own variable mill rate which will include the poverty metric.
- The new mill rate will be 90% statewide mill rate and 10% affluence index.

Step	Component	Description
1	Calculate Total Cost of Education	Total Cost equals calculated EPS allocations for all SAUs and other State Funded Education Costs (aka: Purple Sheet)
2	Determine State Funding	Total amount of state funding required (55% of total cost since FY 2021-22)
3	Calculate Total Local Required	The total local required is the amount remaining after subtracting the State amount of funding from the total cost of education.
4	Total Valuation of all Towns in Maine	Annual town valuation is provided each year by the Maine Revenue Services (MRS). EPS uses lesser of 3-year average or most recent town valuation.
5	Calculate Statewide Mill Rate	The mill rate is approximately the Total Local Required ÷ the Total Valuation of all towns
6	Determine Affluence Index by SAU	The affluence index is $(1 - \text{the SAU Economic Disadvantaged Percentage}) \div (1 - \text{the Weighted Average State Economic Disadvantaged Percentage})$.
7	Determine SAU Mill Rate Multiplier	Equals $.90 + (.10 \times \text{Affluence Index})$ – this calculation determines if the SAUs mill rate will be more or less than the Statewide mill rate.
8	Determine SAU Specific Mill Rate	Equals Statewide mill rate x SAU Mill Rate Multiplier.

Variable Mill Rate Ability-to-Contribute Formula:



$$\text{Affluence Index} = \frac{1 - \text{SAU Economic Disadvantage Percentage}}{1 - \text{Weighted Average State Economic Disadvantage Percentage}}$$

$$\text{SAU Mill Rate Multiplier} = .90 + (.10 \times \text{Affluence Index})$$

$$\text{SAU Mill Rate} = \text{Statewide Mill Rate} \times \text{SAU Mill Rate Multiplier}$$

All together in one formula:

$$\text{SAU Mill Rate} = \text{Statewide Mill Rate} \times \left[.90 + \left(.10 \times \frac{1 - \text{SAU ED Percentage}}{1 - \text{Weighted Avg State ED Percentage}} \right) \right]$$

Variable Mill Rate Ability-to-Contribute Formulas:

Example of SAU with higher poverty (64.32% Economically Disadvantaged):

$$\text{Affluence Index} = \frac{1 - .6432}{1 - .4757} = \frac{.3568}{.5243} = .6805$$

$$\text{SAU Mill Rate Multiplier} = .90 + (.10 \times .6805) = .90 + .0681 = .9681$$

$$\text{SAU Mill Rate} = 5.645 \times .9681 = \mathbf{5.465}$$

Required Local Contribution:

$$\$2,580,716,667 \times .005465 = \$14,103,616.59$$

Example of SAU with lower poverty (38.20% Economically Disadvantaged):

$$\text{Affluence Index} = \frac{1 - .3820}{1 - .4757} = \frac{.6180}{.5243} = 1.1787$$

$$\text{SAU Mill Rate Multiplier} = .90 + (.10 \times 1.1787) = .90 + .1179 = 1.0179$$

$$\text{SAU Mill Rate} = 5.645 \times 1.0179 = \mathbf{5.746}$$

Required Local Contribution:

$$\$2,580,716,667 \times .005746 = \$14,828,797.97$$

Higher Poverty SAU:

64.32% Economically Disadvantaged Students
Mill Rate is lower – indicating a lower required share locally and higher state share for education.

The Required Local Contribution Equation:

$$\text{Required Local Contribution} = \text{Valuation} \times \left(\frac{\text{Mill Rate}}{1,000} \right)$$

$$\text{Required Local Contribution} = 2,580,716,667 \times 0.005465$$

$$\text{Required Local Contribution} = \$14,568,145.59955$$

Rounding → **\$14,568,145.60**

Lower Poverty SAU:

38.20% Economically Disadvantaged Students
Mill Rate is higher – indicating a higher required share locally and lower state share for education.

3. State Subsidy Transition Period

State Subsidy Transition Period (LD 2226):

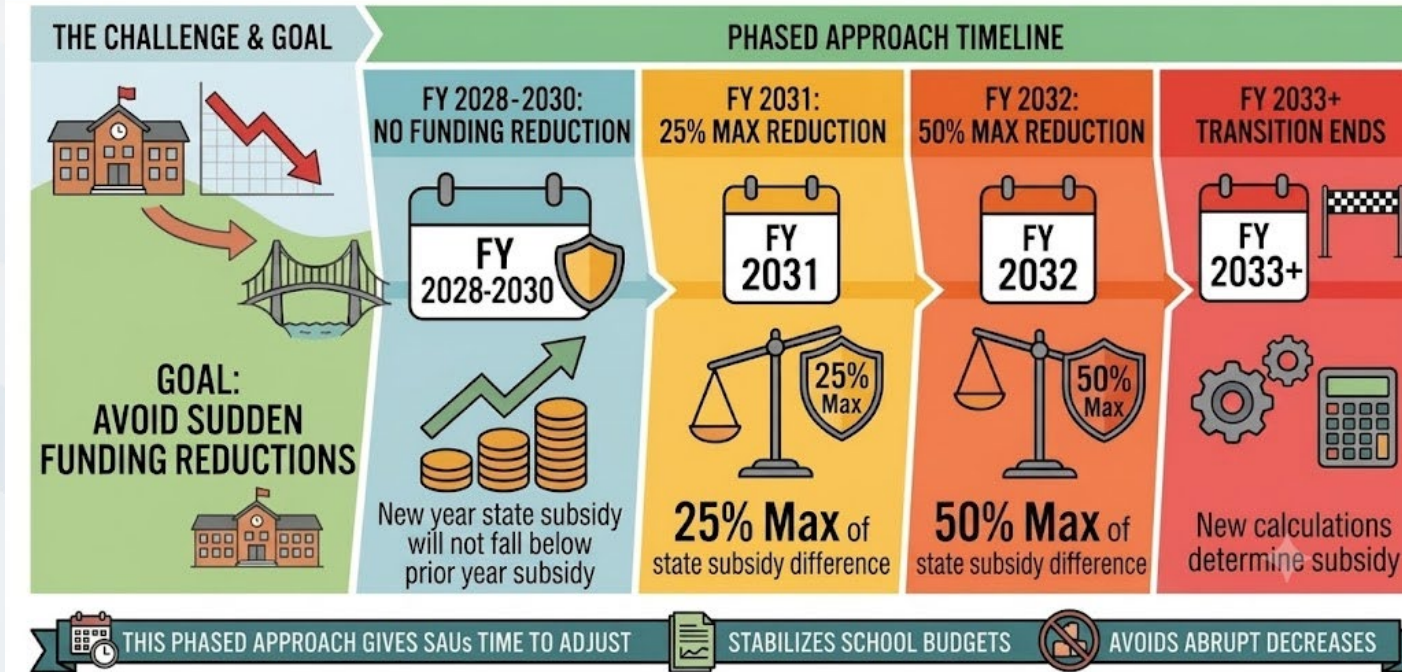
To prevent sudden funding reductions as the new regional adjustment and local contribution calculations are implemented, LD 2226 includes a multi-year transition period.

- **FY 2028 through FY 2030:** No school administrative unit (SAU) may receive less state subsidy than it received in the prior year due to the combined impact of the new regional adjustment and local contribution calculations.
- **FY 2031:** Any reduction in state subsidy resulting from these changes is limited to **25% of the difference** between the current year state subsidy and the prior year's state subsidy.
- **FY 2032:** Any reduction is limited to **50% of the difference** between the current year state subsidy and the prior year's state subsidy.
- **FY 2033 and beyond:** The transition period ends, and state subsidy is determined entirely using the new regional adjustment and local contribution calculations.

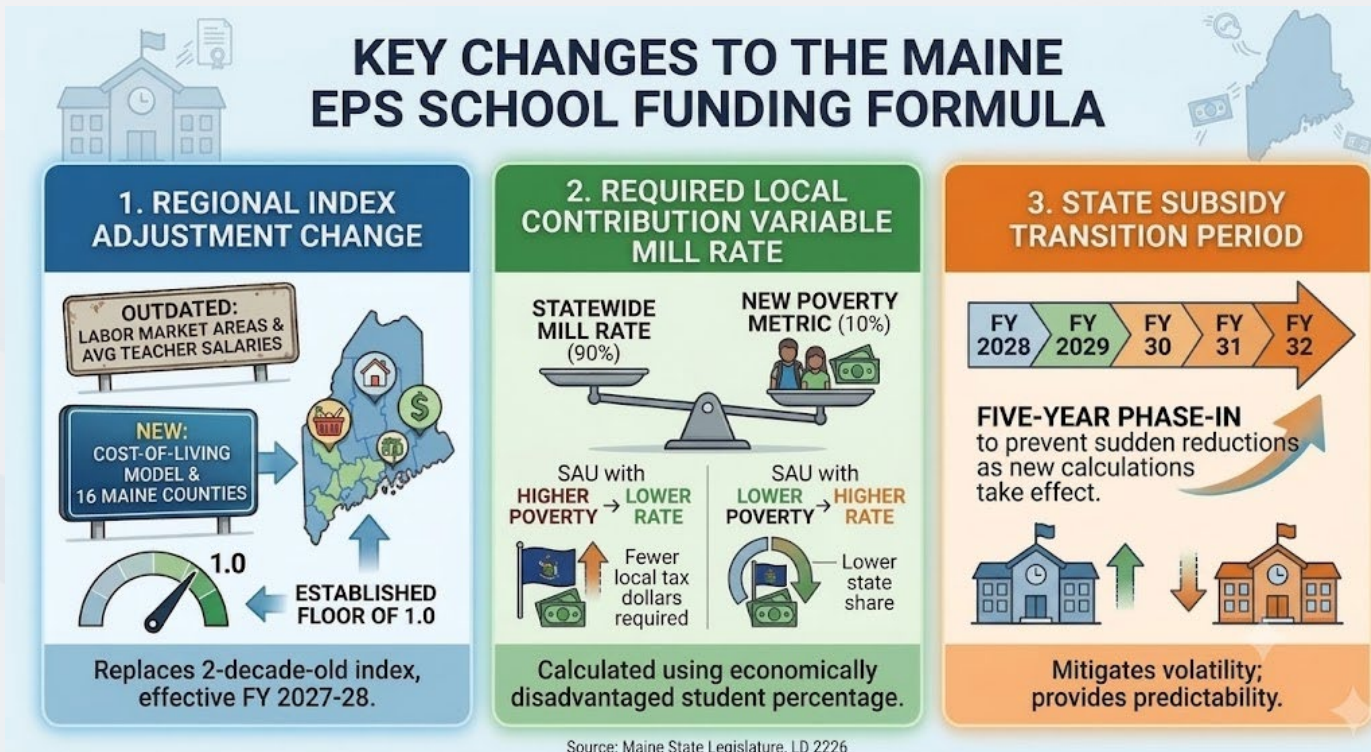
This phased approach gives SAUs time to adjust to the new funding methodology while avoiding abrupt decreases in state support.

State Subsidy Transition Period (LD 2226):

LD 2226 TRANSITION PERIOD: PROTECTING SCHOOL FUNDING



Changes to EPS Funding Formula Summary:



Source: Maine State Legislature, LD 2226

Other Relevant Statute Changes:

- **Title 20-A, §1001, sub-§23: Cell Phone Ban**: By August 1, 2026, a school board shall adopt and implement a policy prohibiting student use of personal electronic devices for the duration of the school day, from starting bell to dismissal bell.
 - Funds to assist with this will be distributed to SAUs that operate grades 6-12 in early August.
- **Title 20-A, §5201, sub-§1: Increased Age of Eligibility to 22**: “A person meeting the minimum age requirements of subsection 2 or section 7001, subsection 1-B, paragraph B, and who has not reached 22 years of age before the start of the school year may enroll as a full-time or, with the consent of the school board, as a part-time student...”
- **Title 20-A, §13013-A, sub-§1: National Board Salary Supplement**: For fiscal year 2026-27 and succeeding years, for a teacher who is employed in a school in which at least 50% of students qualify for a free or reduced-price lunch under chapter 223, subchapter 7 or at least 50% of students are identified as economically disadvantaged for subsidy purposes under chapter 606-B during the year that the supplement is provided, \$5,000.
- **Title 20-A, §13408: Minimum Teacher Salary to \$50,000**: 1. School year 2027-28 \$45,000; 2. School year 2028-29 \$47,500; 3. School year 2029-30 \$50,000
- **Title 20-A, §15689, sub-§7-B: Adjustment for Minimum Teacher Salary**: Beginning in FY 2027-28, the commissioner shall, in accordance with this subsection, increase the state share of the total allocation to a qualifying school administrative unit by an amount necessary to achieve the minimum salary for certified teachers and career and technical education teachers established in section 13408.
- **Title 20-A, §15689-A, sub-§29: Construction Aid Principal & Interest Payments**: Transfers allocation for payments from EPS Section 3 of the ED 279 calculations to Section 5A, eliminating any unintended local required share of funding.
- **Title 20-A, §15689-A, sub-§30: Adult Education**: Transfers funding from EPS Section 2 of the ED 279 calculations directly to Adult Education providers, eliminating an additional collection and local required share of funding.

A dark silhouette of a person sitting and reading a book, set against a dark blue background. The person is positioned on the left side of the frame, facing right.

MAINE DEPARTMENT
OF EDUCATION

Account Coding

Presented by: Terri Beal, School Finance Consultant



Accurate Account Coding

Why do we care?

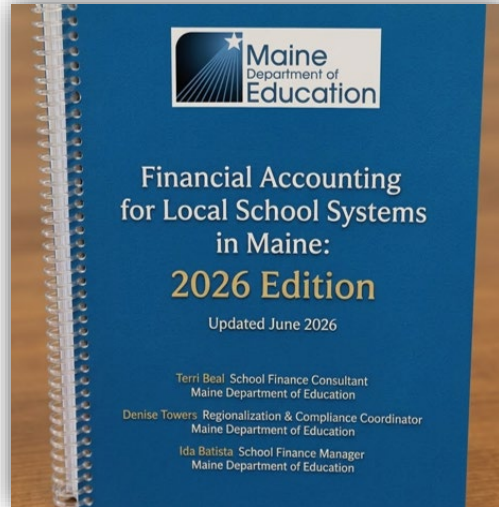
- To ensure statewide comparability and transparency.
- Uniformity is required by Maine Legislature and Federal reporting mandates.
- Compliance prevents audit findings and ensures smooth funding cycles.
- Accurate coding directly impacts Essential Programs and Services (EPS) calculations.



Foundational Resources

Core documentation governing school financial reporting

Account Coding Begins with the School Finance Accounting Handbook



2026 Edition Overview

The Maine School Financial Accounting Handbook defines the fundamental accounting structure for all school units. It includes the required 26-digit account code string and standard definitions for funds and programs.



Latest Updates

Features partial updates to align with the latest legislation and federal financial accounting for school systems guidance. Essential for year-end reporting and ensuring all expenditures are coded to the correct state-determined categories.





Additional Tools & Resources

- ✓ Model Charts of Accounts
- ✓ Salary & Benefit Matrix
- ✓ NEO/MEFS Code Validation

MODEL CHARTS OF ACCOUNTS

Regular Instruction

Special Education

Career & Technical
Education

Other Instruction

Student & Staff
Support

System Administration

School Administration

Student
Transportation

Facilities &
Maintenance

Debt Service & Other
Commitments

All Other
Expenditures

Federal Revenues

Adult Education

Capital Projects

Sample Coding for Instruction

Sample coding for Instruction:

Definition: Regular programs of study for that part of the school organization which precedes approved secondary education. Elementary programs included in the 1100 through 1149 series of programs codes are for students in 4 year old programs and prekindergarten programs, as defined in the "Definitions" section of the Financial Accounting Handbook, 2004 edition, as well as students in kindergarten through grade 8. For costs of 504 accommodations, use function 2190.

	Fund	Program	Function	Object	Cost Center	Description
Elementary K-8	1000	1100	1000	1010	010-190	Teacher salary
	1000	1100	1000	2010	010-190	Teacher payroll withholding/benefits, excluding retirement/tuition
	1000	1100	1000	2310	010-190	Teacher retirement
	1000	1100	1000	2510	010-190	Teacher tuition
	1000	1100	1000	1020	010-190	Ed Tech salary
	1000	1100	1000	2020	010-190	Ed Tech payroll withholding/benefits, excluding retirement/tuition
	1000	1100	1000	2320	010-190	Ed Tech retirement
	1000	1100	1000	2520	010-190	Ed Tech tuition
	1000	1100	1000	1210	010-190	Tutor salary
	1000	1100	1000	2030	010-190	Tutor payroll withholding/benefits
	1000	1100	1000	2330	010-190	Tutor retirement
	1000	1100	1000	1230	010-190	Substitute salary
	1000	1100	1000	2030	010-190	Substitute payroll withholding/benefits, excluding retirement/tuition
	1000	1100	1000	2330	010-190	Substitute retirement
	1000	1100	1000	1500	010-190	Regular Stipend
	1000	1100	1000	1510	010-190	Department Head Stipend
	1000	1100	1000	1560	010-190	Teacher Leader Stipend
	1000	1100	1000	2000	010-190	Stipend payroll withholding/benefits
	1000	1100	1000	3000	010-190	Purchased Professional Services

Salary – Benefits Matrix

The Salary/Benefit Matrix provides code combinations for personnel compensation.

- Defines allowable code pairs for salaries and associated benefits.
- Essential for Business Managers, payroll departments, and HR to ensure data integrity in MEFS.
- All salary and benefit codes must have the same exact string EXCEPT for the object code. Otherwise, you will get an error in MEFS.

Position Type	Salary Code	Employee Benefits	Group Insurance	SS/Medicare	Retirement Contributions*	On-Behalf Payments	Tuition Reimbursement	Unemployment	Paid Family & Medical Leave (PFML Act 2023) *	Workers' Comp	Health Benefits	Other Employee Benefits
Professional	1010	2010	2110	2210	2310	2410	2510	2610	2615	2710	2810	2910
Instructional Aides or Assistants	1020	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech I	1021	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech II	1022	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech III	1023	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Administrators	1040	2040	2140	2240	2340	2440	2540	2640	2645	2740	2840	2940
Assistant Administrators	1050	2050	2150	2250	2350	2450	2550	2650	2655	2750	2850	2950
Other Professional Salaries	1060	2060	2160	2260	2360	2460	2560	2660	2665	2760	2860	2960
Regular Employees – Managers	1170	2070	2170	2270	2370	2470	2570	2670	2675	2770	2870	2970
Regular Employees	1180	2080	2180	2280	2380	2480	2580	2680	2685	2780	2880	2980
Other Employees	1190	2090	2190	2290	2390	2490	2590	2690	2695	2790	2890	2990
Temporary Employees	1200	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Tutors	1210	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Substitutes	1230	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Stipend	15##	2000	2100	2200	2300	2400	2500	2600	2605	2700	2800	2900

Updated: 01/31/2024

* Paid Family & Medical Leave (PFML Act 2023) are for amounts required to be paid by the school administrative unit only.

^ Benefits codes that are Required by the MEFS system to be uploaded with corresponding salary codes.

Salary – Benefits Matrix - Stipends

Maine School Administration Units Salary - Benefits Accounting Matrix

- The Salary & Benefits Matrix dictates the exact combination of codes that must be present in a staff record to be accepted by MEFS.
- For Stipend positions, the salary object code must fall within the 1500 series, as defined in the handbook.
- Benefit codes for stipends must match the matrix. Failure to include the specific benefit codes outlined in the matrix for a 1500-series salary will trigger a validation error in MEFS.

Position Type	Salary Code	Employee Benefits	Group Insurance	SS/Medicare	Retirement Contributions*	On-Benefit Payments	Tuition Reimbursement	Unemployment	Paid Family & Medical Leave (PFML Act 2023)*	Workers' Comp	Health Benefits	Other Employee Benefits
Professional	1010	2010	2110	2210	2310	2410	2510	2610	2615	2710	2810	2910
Instructional Aides or Assistants	1020	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech I	1021	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech II	1022	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech III	1023	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Administrators	1040	2040	2140	2240	2340	2440	2540	2640	2645	2740	2840	2940
Assistant Administrators	1050	2050	2150	2250	2350	2450	2550	2650	2655	2750	2850	2950
Other Professional Salaries	1060	2060	2160	2260	2360	2460	2560	2660	2665	2760	2860	2960
Regular Employees – Managers	1170	2070	2170	2270	2370	2470	2570	2670	2675	2770	2870	2970
Regular Employees	1180	2080	2180	2280	2380	2480	2580	2680	2685	2780	2880	2980
Other Employees	1190	2090	2190	2290	2390	2490	2590	2690	2695	2790	2890	2990
Temporary Employees	1200	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Tutors	1210	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Substitutes	1230	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Stipend	15##	2000	2100	2200	2300	2400	2500	2600	2605	2700	2800	2900

Updated: 01/31/2024

* Paid Family & Medical Leave (PFML Act 2023) are for amounts required to be paid by the school administrative unit only.

^ Benefits codes that are Required by the MEFS system to be uploaded with corresponding salary codes.

Stipend Code Validation Error

- Stipend Salary/Benefits for Regular Ed. Teacher (by position)
 - Salary – 1000-1100-1000-1510-100
 - Benefits – 1000-1100-1000-2010-100

Submission Records

E302 - Valid Benefit codes but the corresponding salary codes are missing

Fund	Program	Function	Object	Cost Center	Amount	Title
1000	1100	1000	2010	100	\$50.00	Teacher Stipend Benefits Test

E301 - Valid Salary codes but corresponding benefit codes are missing

Fund	Program	Function	Object	Cost Center	Amount	Title
1000	1100	1000	1510	100	\$500.00	Teacher Stipend Test

Salary – Benefits Matrix

Position Type	Salary Code	Employee Benefits	Group Insurance	SS/Medicare	Retirement Contribution ^a	On-Behalf Payments	Tuition Reimbursement	Unemployment	Paid Family & Medical Leave (PFML Act 2023) [*]	Workers' Comp	Health Benefits	Other Employee Benefits
Professional	1010	2010	2110	2210	2310	2410	2510	2610	2615	2710	2810	2910
Instructional Aides or Assistants	1020	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech I	1021	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech II	1022	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Education Tech III	1023	2020	2120	2220	2320	2420	2520	2620	2625	2720	2820	2920
Administrators	1040	2040	2140	2240	2340	2440	2540	2640	2645	2740	2840	2940
Assistant Administrators	1050	2050	2150	2250	2350	2450	2550	2650	2655	2750	2850	2950
Other Professional Salaries	1060	2060	2160	2260	2360	2460	2560	2660	2665	2760	2860	2960
Regular Employees – Managers	1170	2070	2170	2270	2370	2470	2570	2670	2675	2770	2870	2970
Regular Employees	1180	2080	2180	2280	2380	2480	2580	2680	2685	2780	2880	2980
Other Employees	1190	2090	2190	2290	2390	2490	2590	2690	2695	2790	2890	2990
Temporary Employees	1200	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Tutors	1210	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Temporary Employees - Substitutes	1230	2030	2130	2230	2330	2430	2530	2630	2635	2730	2830	2930
Stipend	15##	2000	2100	2200	2300	2400	2500	2600	2605	2700	2800	2900
Updated: 01/31/2024												

^{*} Paid Family & Medical Leave (PFML Act 2023) are for amounts required to be paid by the school administrative unit only.

^a Benefits codes that are Required by the MEFS system to be uploaded with corresponding salary codes.

Stipend Code Validation – Correct Coding

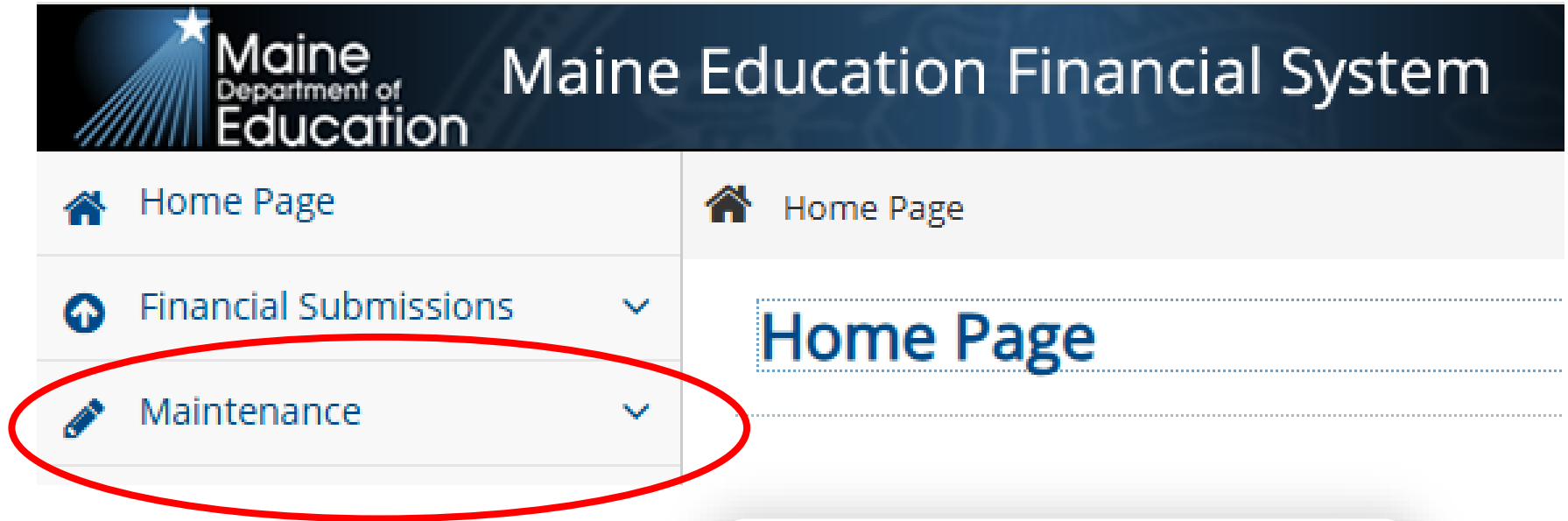
- Stipend Salary/Benefits for Regular Ed. Teacher (Validated Stipend Codes)
 - Salary – 1000-1100-1000-1510-100
 - Benefits – 1000-1100-1000-2000-100

<u>Status</u>	<u>Upload Period</u>	<u>Num. Records</u>	<u>Errors</u>	<u>Warnings</u>	<u>File Type</u>
Pending	Q4 2024	2	<u>0</u>	<u>2</u>	Actual - Expenditure

Warning – not Error

W402 - Description is different for the existing combination and is awaiting approval						
Fund	Program	Function	Object	Cost Center	Amount	Title
1000	1100	1000	1510	100	\$500.00	Teacher Stipend Test 2
1000	1100	1000	2000	100	\$50.00	Teacher Stipend Benefits Test

Code Validation in NEO/MEFS



Maine Department of Education

Maine Education Financial System

- Home Page
- Financial Submissions
- Maintenance

Home Page

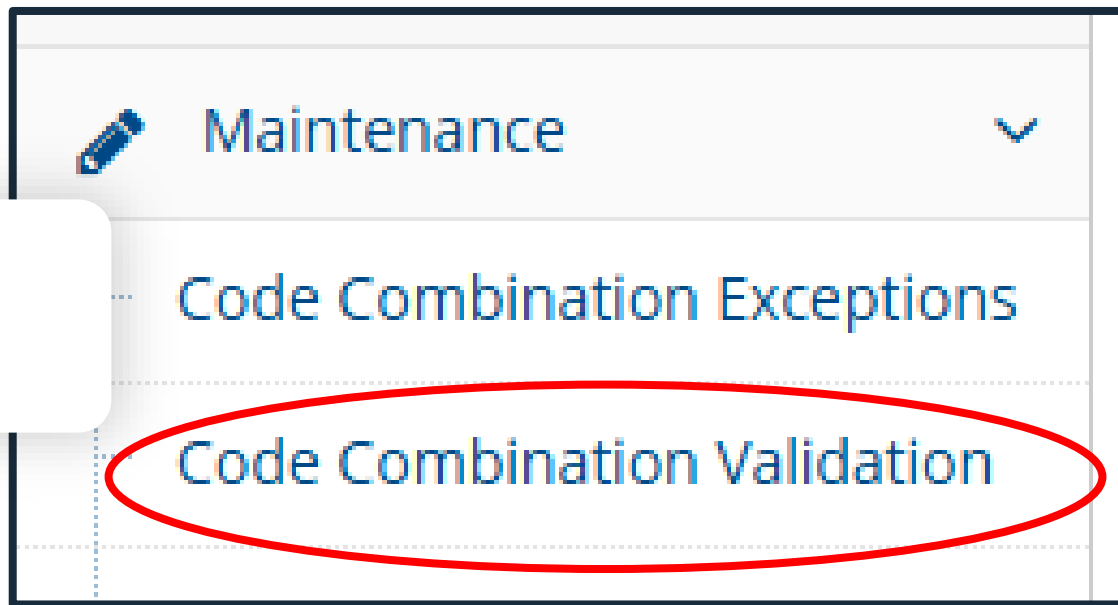


From the MEFS Home Page, locate the “Maintenance” Tab on the left. Click on the drop-down arrow.

Code Validation in NEO/MEFS (cont.)



From the drop-down menu, choose “Code Combination Validation”.



Code Validation in NEO/MEFS (cont.)

Code Combination Validation List

Type:	Function - Cost Center	
Function From:		To:
Cost Center From:		To:
Valid From:	Fiscal Year	To: Fiscal Year
Exclusion Rule:	Both	



The Code Combination Validation screen looks like this.

Code Validation in NEO/MEFS (cont.)

Code Combination Validation List

Type:

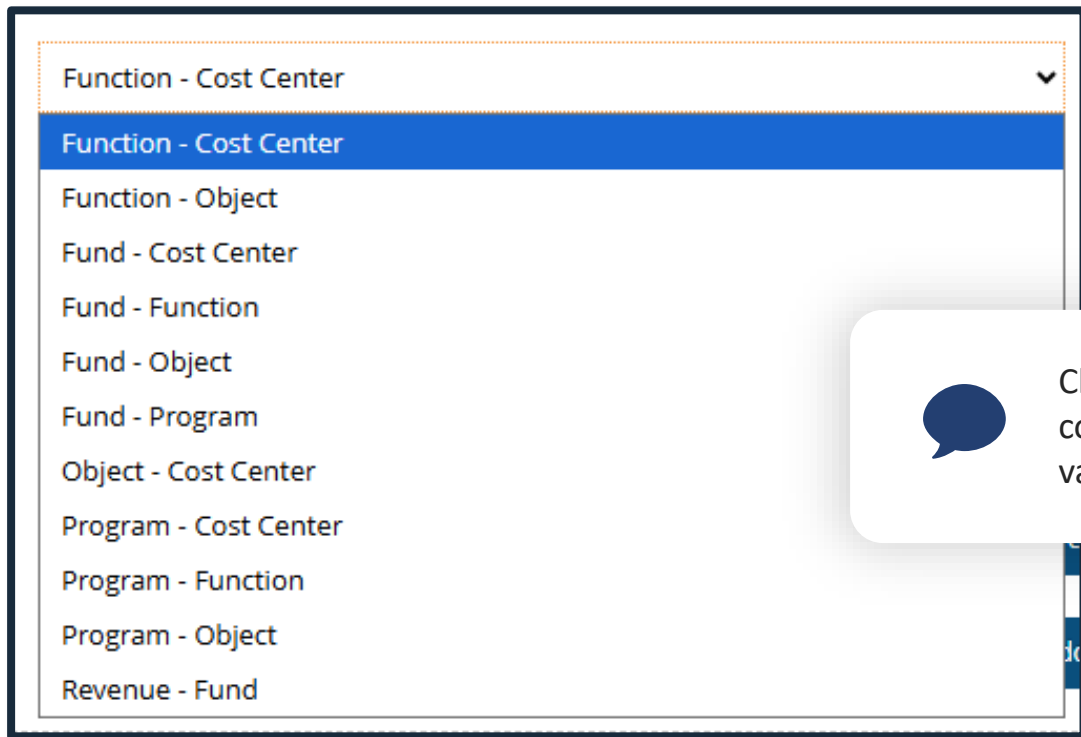
Function - Cost Center



You can choose what type of code combination you are trying to validate by clicking on the drop-down arrow.



Code Validation in NEO/MEFS (cont.)



A screenshot of a software interface showing a dropdown menu. The menu is titled "Function - Cost Center" and has a downward arrow icon on the right. The first option, "Function - Cost Center", is highlighted in blue. Below it are several other options: "Function - Object", "Fund - Cost Center", "Fund - Function", "Fund - Object", "Fund - Program", "Object - Cost Center", "Program - Cost Center", "Program - Function", "Program - Object", and "Revenue - Fund".

- Function - Cost Center
- Function - Object
- Fund - Cost Center
- Fund - Function
- Fund - Object
- Fund - Program
- Object - Cost Center
- Program - Cost Center
- Program - Function
- Program - Object
- Revenue - Fund



Choose the type of code combination you are trying to validate from this list.

Example 1

Code Combination Validation List

Type:

Program - Cost Center

Program From:

1100

To:

1100

Cost Center From:

300

To:

300

Valid From:

Fiscal Year

To:

Fiscal Year

Exclusion Rule:

Both

Program Code 1100 – Elementary Programs

Cost Center Code 300 –
Secondary School Level

Search

Clear

Click "Search"

Example 1 Search Results...

Code Combination Validation List

Type:

Program - Cost Center

Program From:

1100

To:

1100

Cost Center From:

300

To:

300

Valid From:

Fiscal Year

To:

Fiscal Year

Exclusion Rule:

Both

Exclusion Rule "Y" – This code combination is invalid.

Search Results: 1 record(s) found.

Type	Program From	Program To	Cost Center From	Cost Center To	Exclusion Rule	Valid Range
Program - Cost Center	1100	1199	300	499	Y	As Of 2011

Example 2

Code Combination Validation List

Type:

Program From:

Cost Center From:

Valid From:

Exclusion Rule:

Program - Cost Center

1100

150

Fiscal Year

Both

Program Code 1100 – Elementary Programs

To:

1100

To:

150

To:

Fiscal Year

Cost Center Code 150 –
Elementary School Level

Search

Clear

Click "Search"

Example 2 Search Results...

Code Combination Validation List

Type:

Program - Cost Center

Program From:

1100

To:

1100

Cost Center From:

150

To:

150

Valid From:

Fiscal Year

To:

Fiscal Year

Exclusion Rule:

Both

No Exclusion Rules – this combination is valid.

Search Results: 0 record(s) found.

Example 3

Code Combination Validation List

Program Code 1100 – Elementary Programs

Type:

Program - Cost Center

Program From:

1100

Cost Center From:

Fiscal Year

Valid From:

Exclusion Rule:

Both

To:

1100

To:

To:

Fiscal Year

Search

Clear

Cost Center Code Field left blank

Click "Search"

Example 3 Search Results...

Code Combination Validation List

Type:

Program - Cost Center

Program From:

1100

To:

1100

Cost Center From:

Cost Center Codes Excluded from
this Program Code.

These exclusions were only valid 2006-2010.
In 2011, Cost Center codes were changed to
3 digits. These results have no effect on
search.

Search Results: 5 record(s) found.

Type	Program From	Program To	Cost Center From	Cost Center To	Exclusion Rule	Valid Range
Program - Cost Center	1100	1199	30	39	Y	2006 - 2010
Program - Cost Center	1100	1199	40	49	Y	2006 - 2010
Program - Cost Center	1100	1199	90	99	Y	2006 - 2010
Program - Cost Center	1100	1199	990	999	Y	As Of 2011
Program - Cost Center	1100	1199	300	499	Y	As Of 2011

Return to the School Finance Accounting Handbook

Chapter 5 Cost Center

010 – 190 – Elementary School Level. Cost center codes 010 through 199 should be utilized to account for costs of individual elementary school buildings or K-8 grades in a K-12 building.

200 – 280 – Middle School Level. A school organization composed of at least three grades, usually beginning with grade 4 through grade 6 or the equivalent and usually ending with grade 8 or grade 9. Most middle school organizations presume that students finishing middle school will go on to secondary school.

290 – Middle School Level CTE. This cost center should be used to account for costs associated with Career and Technical education for middle schools.

300 – 380 – Secondary School Level. Cost center codes 300 through 389 should be utilized to account for individual secondary (grades 9-12) school buildings or costs associated with the 9-12 grade span in a K-12 building. If a school unit has more than one secondary school building to house grades 9-12, a cost center in the 3xx range, to 389, may be assigned.

390 – Other Secondary. This cost center should be used to account for costs associated with Career and Technical Centers that are part of secondary schools or Career and Technical Regions.

400 – 499 – Programs for Adult/Continuing Education. Used to account for costs associated with programming for adults and out-of-school youth (typically 16 years of age and older who are not regularly enrolled in school) who have completed, interrupted, or not begun their formal education and are pursuing skills or knowledge in other than regularly prescribed courses. These include adult basic programs and other programs that have as their purpose the upgrading or retraining of occupational skills, the pursuit of special interests, or enrichment.

500 – 590 – Other Educational Organizations. This cost center is used to account for other types of educational organizations that serve students through grade 12 that are not delineated by other cost centers. An example would be a regional program that serves students from other school administrative units.

505 – Education Service Center. Use with Fund 6750

900 – System-wide Cost. Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary or secondary school building but are shared among all elementary and secondary schools in a school administrative unit. Programs that may be coded to this cost center are System Administration (includes Office of the Superintendent), Student Transportation, Building Maintenance, Food Service,

Community Service Programs, Special Education Support Services, New Facilities Construction and Debt Service.

910 – 940 – System-wide Cost. To be used to account for operation and maintenance costs (leases, electricity, water, sewer, heat, telephone, etc.)

941 – 945 – System-wide Cost non-instructional buildings. Used to account for OMP costs of non-instructional buildings; use a separate cost center for each non-instructional building.

950 – K-8 Grade Span Costs. Program transactions coded to this cost center represent costs that are not directly attributable to an individual elementary school organization but are shared among all elementary schools in a school administrative unit. Programs that may be coded to this cost center are Non-Public School Programs.

953 – Elementary Grade Level.

955 – Elementary Grade Level Fully Remote Costs. Costs associated for fully remote elementary courses when students are enrolled in multiple elementary school buildings.

990 – 9-12 Grade Span Costs. Program transactions coded to this cost center represent costs that are not directly attributable to an individual secondary school organization but are shared among all secondary schools in a school administrative unit. Programs that may be coded to this cost center are Non-Public School Programs.

992 – Secondary Operations and Maintenance. To be used to account for operation and maintenance costs of buildings that serve 9-12 populations only (such as separate Alternate Ed buildings).

995 – Secondary Grade Level Fully Remote Costs. Costs associated for fully remote secondary courses when students are enrolled in multiple secondary school buildings.

Cost Center
5-1

Cost Center
5-2

MEFS Reporting

Compliance Guidelines for SAUs using MEFS and NEO

MEFS Reporting

Annual Budget



Quarterly Reports



Year End Reporting



MEFS Annual Budget Submission



Platform

Upload files to Maine Education Financial System (MEFS)

Files must be created for the full-year budget under Quarter 1.



Required Files

Both **Budget Revenue** and **Budget Expenditure** files are mandatory.

Double-check calculations before initial upload to avoid errors.



Timeline

Files must be uploaded and submitted within 30 days of budget approval or August 15, whichever comes first.

MEFS Annual Budget Submission



SADs, RSUs, & CSDs must complete the EF-M-46 report found in NEO.

CTE Regions must complete the EF-M-46V report found in NEO.

Email Requirements

Email the following documents to terri.beal@maine.gov

- Warrant articles
- Budget Meeting Minutes
- Voter declaration of referendum



Quarterly Reporting

- Actual Revenue, Actual Expenditure, and Actual Balance Sheet files are due 30 days after the end of each quarter
- Quarterly reports must be filed, reviewed, and migrated in sequential order, as the migrated files overwrite the previous data.
- Salary/Benefit inconsistencies and negative balances only allowed in Quarters 1 & 2

Quarterly Reporting and Early Childhood Special Education (ECSE)

- Quarterly Actual Revenue reports are required for ECSE verification of Fund code 2213 and Revenue codes 3128 and 4508 (MaineCare).
- Quarterly Actual Expenditure reports are required for ECSE verification of Fund 2213 expenses.
- By FY28, all SAU's will participate and therefore be required to file quarterly reports.



Quarter 4 – Year End Reporting

AUG
30

Crucial Timeline

- Financial files needed – Actual Revenue, Actual Expenditure, and Actual Balance Sheet
- All Year End financial files must be uploaded to the portal by August 30th.
- Timely submission is essential for state-level auditing and future funding calculations.

MEFS Status Codes

Status	Description
Draft	This implies that the file is created online. It has not been finalized nor submitted.
Submitted	The file has successfully reached the State authority.
Pending	The file needs a review from the State Authority.
Blocked	If the file is submitted after the scheduled file accepting period, it is blocked and needs action by the State authority.
Blocked Override	The 'Block' preventing the submission from being processed has been removed. The file is now waiting to be picked up for processing.
Approved	The file contents have been verified and accepted by the State authority.
Rejected	The file has been rejected by the State authority.
Failed	The submission contained errors and must be corrected and resubmitted.
Completed	The file has been signed off by the SAU and is waiting to be migrated.
Migrated	The status at which a file is considered received by MDOE. The file has been migrated over to the data warehouse and the data is available for reporting.

MEFS Status Codes

Status	Description
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Migrated	The status at which a file is considered received by MDOE. The file has been migrated over to the data warehouse and the data is available for reporting.

Rejected File

Click on the "Details" icon

Status	Upload Period	Num. Records	Errors	Warnings	File Type	Date Submitted	Confirmation Code	Details	Actions
Rejected	Q1 2026	1	0	1	Actual - Revenue	1/13/2026 7:38:03 AM	NA		 

Submission Type : Actual - Revenue
Status : Rejected

Quarter : 1
Date Submitted : 1/13/2026 7:38:03 AM
Rejection Reason : test

The reason for the rejection will be in **red** text.

MEFS Status Codes

Status	Description
Draft	This implies that the file is created online. It has not been finalized nor submitted.
Submitted	The file has successfully reached the State authority.
Pending	The file needs a review from the State Authority.
Blocked	If the file is submitted after the scheduled file accepting period, it is blocked and needs action by the State authority.
Blocked Override	The 'Block' preventing the submission from being processed has been removed. The file is now waiting to be picked up for processing.
Approved	The file contents have been verified and accepted by the State authority.
Rejected	The file has been rejected by the State authority.
Failed	The submission contained errors and must be corrected and resubmitted.
Completed	The file has been signed off by the SAU and is waiting to be migrated.
Migrated	The status at which a file is considered received by MDOE. The file has been migrated over to the data warehouse and the data is available for reporting.

Important Dates

Current Year Budget	Q1 Budget Expenditures, Budget Revenue (MEFS)	8/15 (or within 30 days of budget approval)
EF-M-46/EF-M-46V	Current Year Budget & Reporting of Appropriations for RSU/SAD/CSD/CTE	8/15
Prior Year Actuals	Q4 Actual Expenditures, Actual Revenue, Actual Balance Sheet (MEFS)	8/30
Quarterly Actuals	Actual Expenditures and Actual Revenue	Q1 10/15; Q2 1/15; Q3 4/15
EF-S-07	Prior Year Special Education Tuition & Board Report	10/15
EF-S-214	Current High Cost Out-of-District Placement Report	4/15

A dark blue silhouette of a person sitting and reading a book, positioned on the left side of the slide. The background is a dark blue gradient.

MAINE DEPARTMENT
OF EDUCATION

Education Service Center (ESC)

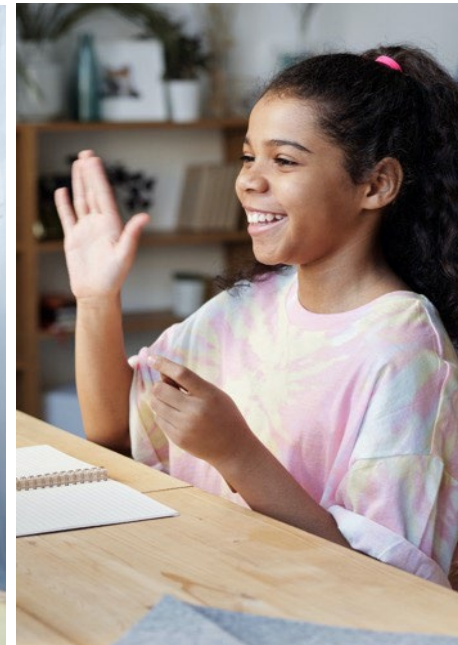
Presented by: Denise Towers



What is an Education Service Center?

An Education Service Center is a member owned multiservice agency. Two or more school administrative units collaborate to form an ESC for the purpose of cost saving and better educational outcomes.

Title 20-A MRS Chapter 123 was enacted in 2018 as provisions specifically for the development of Education Service Centers (ESCs)



Education Service Center Statute

- [30-A Chapter 115 Interlocal Cooperation](#)
- [20-A Chapter 123 Education Service Centers](#)

Formation of an Education Service Center

[Application Part I](#) – provides basic information to the Department on the concept, membership, proposed services, and governance structure.

[Application Part II](#) - requires more in-depth planning and information be submitted, including the initial members, services the Center will provide, and the proposed Interlocal Agreement.

DOE must receive a complete Part II application along with an all member signed interlocal agreement ready for the Commissioner's approval by November 1st.

After Commissioner's approval, if the school board vote takes place by November 30th, the operational date of the new ESC would be July of the next fiscal year.

Join an already existing Education Service Center

Services offered by the ESC depends on the member need for a service and the capacity of the ESC to provide the service.



Service Categories

1. Program administration & appropriate instructional services that comply with federal regulations and state rules	Special education programs and administration	Gifted and talented programs and administration	Alternative education programs and administration	Shared education programs or staff	Other education programs that serve students and improve student achievement
2. Education support services	Other education programs that serve students and improve student achievement	Staff training and professional development	Technology & technology support	Shared support service programs. Shared extra-curricular or co-curricular program	
3. Central Office Services	Accounting & payroll, financial management & procurement services	Reporting functions	Food service planning and purchasing	Superintendent services	
4. Facilities & Transportation Services	Transportation, transportation routing & vehicle maintenance	Energy Management	Facilities maintenance		

Education Service Center Revenue Model

Education Service Centers sell services to members, associate members, and other public entities or non-profit entities



- Dues/Membership Fee
- Assessments for Services
- Fee for Service

State Support to ESCs

Education Service Centers will receive Direct State Funding support if all reporting requirements have been met.



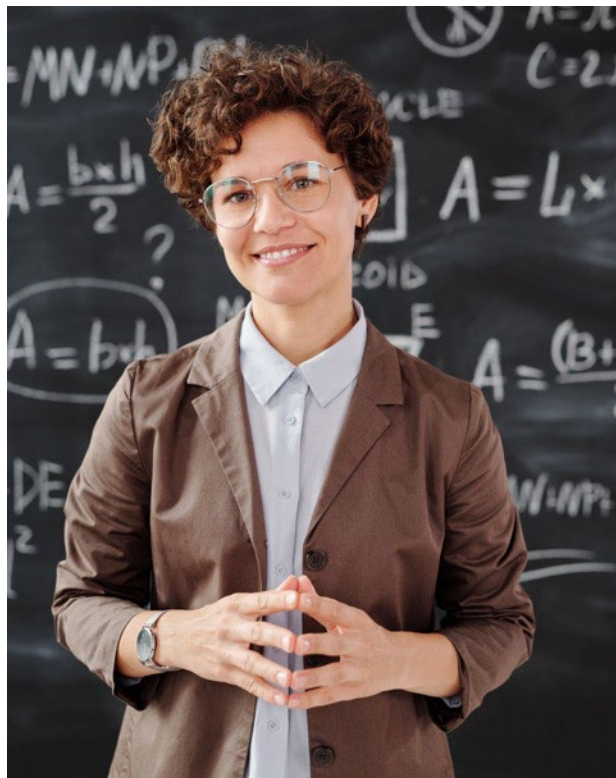
- 55 % of Education Service Center Executive Director salary and benefit
- Accounting/Payroll System - Financial Software System support

State Support to Members

Members must purchase 1 service in 2 different categories to receive Department support



- Members are provided an allocation on the ED279
- Municipal school units who are not considered conforming units – would now be considered conforming units



What makes sense for your school administrative unit?

- Interlocal-agreement between two or more school administrative units
- Join an already existing Education Service Center
- Formation of a new Education Service Center

Beyond this presentation

Education Service Center Resources



**Current ESCs and
Services Provided**



**ESC Application Part 1
(Notice of Interest)**



ESC Application Part 2

A dark silhouette of a person sitting and reading a book, set against a dark blue background. The person is positioned on the left side of the frame, facing right.

MAINE DEPARTMENT
OF EDUCATION

MaineCare Seed

Presented by: Michelle Alexander & Denise Towers





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MaineCare Seed ?

- ❖ Email questions
- ❖ Call to discuss specific scenarios
- ❖ Set up a Zoom with us to better understand MaineCare Seed

What is MaineCare?

MaineCare is a State and Federally funded health insurance program.

- ✓ The Federal government pays approximately 61% of allowable claims.
- ✓ The State is responsible for the remaining 39% of allowable claims.

What is MaineCare Seed?

The State share of a MaineCare paid claim authorized by an IEP is referred to as “Seed” and is used to secure federal matching funds for the provision of MaineCare reimbursable services.

Who is responsible for MaineCare Seed?

Both SAUs and Child Development Services have an obligation to pay the State share cost for all MaineCare School Health-Related services provided through IDEA.

DHHS determines SAU/CDS anticipated seed costs for the upcoming fiscal year			
July 1st - DOE pays DHHS the anticipated seed costs for SAUs/CDS			
DOE Quarterly Seed Recovery Schedule: 2 quarters from prior year, 2 quarters from current year			
Q3 Prior Year		Q4 Prior Year	
June 1st DHHS sends Q3 seed report to DOE	September 1st DHHS sends Q4 seed report to DOE	December 1st DHHS sends Q1 seed report to DOE	March 1st DHHS sends Q2 seed report to DOE
June 1st - June 15th DOE determines claims responsibility using enrollment data	September 1st - September 15th DOE determines claims responsibility using enrollment data	December 1st - December 15th DOE determines claims responsibility using enrollment data	March 1st - March 15th DOE determines claims responsibility using enrollment data
June 15th - July 15th SAU/CDS review of private and public seed reports. Disputes are due by July 15th	September 15th - October 15th SAU/CDS review of private and public seed reports. Disputes are due by October 15th	December 15th - January 15th SAU/CDS review of private and public seed reports. Disputes are due by January 15th	March 15th - April 15th SAU/CDS review of private and public seed reports. Disputes are due by April 15th



Maine
Department of
Education

DOE pays DHHS upfront on behalf of SAUs for anticipated MaineCare Seed for IEP authorized services

DOE then recovers Seed from responsible SAU each quarter

DHHS

Determines
Anticipated
Seed

DOE

Sends DHHS
Funds

Provider

Bills MaineCare &
receive 100% of
allowable claim
amount

DHHS

Sends a quarterly
report of actual Seed
claims to DOE

DOE

Assigns claim
responsibility to
SAUs

SAUs

Review public and private
reports for accuracy in a
specific timeline

DOE

Recovers
Seed from
each
responsible
SAU via the
ED 279

Recovery schedule

Q3 – Recovered in July
Q4 – Recovered in October
Q1 – Recovered in January
Q2 – Recovered in April

Claims land on Seed report based on when the claim was paid by MaineCare

Q1 - claims paid in July, August, & September
Q2 - claims paid in October, November, and December
Q3 - claims paid in January, February, and March
Q4 - claims paid in April, May, and June

MaineCare Seed Report Review

All SAUs must check the public and private Seed report each quarter within the allotted timeline even if you don't believe you have any MaineCare Seed responsibility.

Why?

Mistakes happen and we want to be proactive instead of reactive.

When?

Within the allotted timeline given in the quarterly notice of adjustment to be made.

REVIEW PUBLIC & PRIVATE REPORTS EACH QUARTER

To access the MaineCare Seed reports, please follow the instructions below.

1. Log into NEO using the link below
<https://neo.maine.gov/DOE/neo/Dashboard>
2. Click on the Student Data tab
3. Click on the Student Report tab
4. Select MaineCare in the Reporting Area drop-down
5. Choose the quarterly Seed report and the report type (private/public)
6. Click view report button
7. Once the report appears on the screen, choose the export button.

You may export the reports to Excel but, please be aware that there may be multiple worksheet tabs within the workbook. Save the file to your computer.

To request access to NEO, the Superintendent must make the [request electronically](#).

Public Seed – Claims billed by School Administrative Units

Private Seed – Claims billed by private entities; special purpose private schools and private agencies

Helpful information:

- Claims land on Seed reports based on when MaineCare pays the claim, not when the service was rendered
- Enrollments are used to determine the responsible SAU
- Seed is a payment the State makes on behalf of SAUs

Each quarter, the Department provides SAUs notice of Seed adjustments to be made through a Priority Notice.

Special Education Directors review the quarterly Seed report to ensure that the students within the report are the responsibility of the SAU at the time of the service and that the services being delivered are in accordance with an IEP.

If you find a student within the report is not the SAUs responsibility, send a dispute to me within the allotted timeline for resolution.

It will be important for Special Education Directors and Business Managers communicate through this process.

Student	Q325 Recovered July 2025	Q425 Recovered October 2025	Q126 Recovered January 2026	Q226 Recovered April 2026	Recovery Year 2026	
EC	\$0.00	\$0.00	\$0.00	\$4,161.24		
ND	\$3,276.58	\$4,703.33	\$3,326.29	(\$11.24)		
RE	\$5,526.61	\$6,984.90	\$6,691.74	\$4,815.18		
TFP	\$8,012.26	\$11,734.91	\$12,630.62	\$14,771.73		
EG	\$9,010.64	\$13,141.78	\$21,261.49	\$29,473.75		
LG	\$0.00	\$0.00	\$0.00	\$2,792.82	Private Seed	
JG	\$3,395.17	\$3,215.53	\$832.74	\$3,347.28		
LM	\$7,027.00	\$8,201.65	\$7,685.36	\$8,057.20		
ZM	\$5,899.85	\$7,632.52	\$6,374.07	\$10,073.85		
IN	\$0.00	\$0.00	\$0.00	\$9,453.62		
VS	\$0.00	\$0.00	\$0.00	\$6,209.05		
J T	\$0.00	\$0.00	\$0.00	\$1,859.49		
BT	\$2,706.49	\$6,553.66	\$5,773.89	\$7,975.13		
Totals	\$44,854.60	\$62,168.28	\$64,576.20	\$102,979.10	\$274,578.18	Validation Tools for Recovery Amount - ED279 & MaineCare Seed Cumulative Spreadsheet
There are "good" reasons to track MaineCare Seed at a more detailed level		Additional details by student will allow better planning for future budget	Easily compare quarter to quarter services provided to recognize trends and needs			
Seed reports are based on when MaineCare (MC) pays a claim.						
DOE recovers Q3 and Q4 of prior year and Q1 and Q2 of current year; within each fiscal year.						
Claims paid by MC in July, August, and September will land on the Q1 report						
Claims paid by MC in October, November, and December will land on the Q2 report						
Claims paid by MC in January, February, and March will land on the Q3 report						
Claims paid by MC in April, May, and June will land on the Q4 report						

How can billing MaineCare help your district?

- Regular cash flow
- Federal funds vs local funds for medically necessary services

The Maine Education Policy Research Institute (MEPRI), in their research have identified at least 96M in untapped potential to access Federal funds, resulting in missed opportunities to secure Federal funds rather than using local education funds.

Have you ever done a cost analysis for billing MaineCare?

- Review MaineCare trainings/policies/manuals pertaining to each service considered.
- Determine local costs to provide service and cost associated with management of billing MaineCare.

MaineCare Provider Relations

Trista.Collins@maine.gov – State Medicaid Education Liaison

MaineCare School Health Services Training

Additional Resources for School Administrators & Other Providers



Policies by Service

Chapter II

[MaineCare, Chapter 101, MaineCare Benefits Manual](#)



Section 28 Adaptive Behavior Services for Children

Section 65 Behavioral Health Services

Section 68 Occupational Therapy Services

Section 85 Physical Therapy Services

Section 96 Private Duty Nursing

Section 109 Speech & Hearing Services

10-144 Chapter 101
MAINECARE BENEFITS MANUAL
CHAPTER II

Section 28

ADAPTIVE BEHAVIOR SERVICES FOR
CHILDREN

Established: 4/1/2010
Last Updated: 4/29/2026

28.01 **PURPOSE**

This Section governs the delivery and reimbursement of Adaptive Behavior Services for Children in accordance with applicable law. Adaptive Behavior Services for Children are furnished to promote the health of eligible Members by supporting their development of adaptive and functional skills and improving their overall independence. Adaptive Behavior Services for Children are also furnished to support and empower Families in understanding and implementing effective strategies to manage, promote, and address the Member's behavioral health needs. Providers of Adaptive Behavior Services for Children must provide services in conformance with this rule and with other applicable sections of the MaineCare Benefits Manual, 10-144 C.M.R. Ch. 101, (MBM).

28.02 **DEFINITIONS**

28.02-1 **Authorized Entity** means the organization authorized by the Department of Health and Human Services (DHHS) to perform specified functions pursuant to a signed contract or other approved signed agreement.

28.02-2 **Behavioral Skills Training** is an evidence-based instructional method used to teach

This section of the manual will provide details such as:

Purpose of the service, provider requirements, covered services, policies and procedures relating to adaptive behavior services and much more detailed information.



Rates by Service

Chapter III

Chapter III – Allowances for Services



✓	Name	Modified
	Archive	January 8, 2018
	Section 28 - Adaptive Behavior Services for Children 2026	June 5
	Section 28 - Adaptive Behavior Services for Children 2026	June 5
	Section 28 - Rehabilitative and Community Support Services for Children 2026	April 30
	Section 28 - Rehabilitative and Community Support Services for Children 2026	April 30

Rate by service

State of Maine				
Department of Health & Human Services				
Section 28 - Adaptive Behavior Services for Children				
Effective April 30, 2026 - December 31, 2026				
Updated 6/4/2026				
Procedure Code	Modifier	Code Description	Unit of Service	Rate
Adaptive Skills Training				
H2021	TJ HI	One-to-One (BHP)	15 min.	\$20.51
H2021	TJ HI UN	2 member group (BHP)	15 min.	\$11.19
H2021	TJ HI UP	3 member group (BHP)	15 min.	\$7.97
H2021	TJ HI UQ	4 - 8 member group (BHP)	15 min.	\$6.44
H2021	TR HI	School-Related, One-to-One (BHP)	15 min.	\$17.36
H2021	TR HI UN	School-Related, 2 member group (BHP)	15 min.	\$9.58
H2021	TR HI UP	School-Related, 3 member group (BHP)	15 min.	\$6.78
H2021	TR HI UQ	School-Related, 4 - 8 member group (BHP)	15 min.	\$5.39
When using any of the above Adaptive Behavior Services for Children, School-Related codes (H2021 TR HI, H2021 TR HI UN, H2021 TR HI UP, H2021 TR HI UQ, H2021 HI, H2021 HI UN, H2021 HI UP, or H2021 HI UQ), the following modifiers may also be required in order to access the child's educational related services under IDEA, if indicated:				
		TL - Early intervention/individualized family service plan (IFSP)		
		TM - Individualized education plan (IEP)		
Applied Behavior Analysis				
H2021	U1 HK	One-to-One (BHP)	15 min.	\$27.87
H2021	U1 HK UN	2 member group (BHP)	15 min.	\$15.19
H2021	U1 HK UP	3 member group (BHP)	15 min.	\$10.82
H2021	U1 HK UQ	4 - 8 member group (BHP)	15 min.	\$8.76

Accounting for MaineCare Revenue

K – 12 IEP Authorized Services

Debit fund 1000/2460 based on the type of services outlined in the model chart.

Credit fund 1000/2460, revenue 4585



Type of Service	Fund	Program	Function	Object
Behavioral Health Day Treatment	1000	2500	2330	3440
Psychological	1000	2800	2140	3440
Speech/Hearing/Audiology	1000	2800	2150	3440
Occupational Therapy	1000	2800	2160	3440
Physical Therapy	1000	2800	2170	3440
Visually Impaired	1000	2800	2180	3440
Social Work	1000	2800	2110	3440
Counseling	1000	2800	2120	3440

**SAUs are responsible for the State's share/
Seed, cost of these services.**

Accounting for MaineCare Revenue

Pre-K – IEP Authorized Services

Debit fund 2213 based on the type of service outlined in the model chart.

Credit fund 2213, revenue 3128 (state aid), revenue 4508 (MaineCare)



Type of Service	Fund	Program	Function	Object
Psychological	2213	2600	2140	####
Speech/Hearing/Audiology	2213	2600	2150	####
Occupational Therapy	2213	2600	2160	####
Physical Therapy	2213	2600	2170	####
Visually Impaired	2213	2600	2180	####
Social Work	2213	2600	2110	####
Counseling	2213	2600	2120	####

**SAUs are not responsible for the State's share/
Seed, cost of these services.**

Accounting for MaineCare Revenue

Debit fund 1000/6500/6600 based on the type of service outlined in the model chart.

Credit fund 1000/6500/6600, revenue 4586



PK – 12 Non-IEP Authorized MaineCare

SAUs that operate School-Based Health Centers directly currently have the option of enrolling and billing under MaineCare Benefits Manual Section 3, Ambulatory Care Clinic Services. Services may include preventive, diagnostic and/or therapeutic services for acute, episodic, and chronic conditions, and basic laboratory services.

SAUs are not responsible for the State's share/Seed, cost of these services.

Transfer Coding for MaineCare Revenue

Object Code 9120

Revenue Code 5203



Once MaineCare revenue is received, recorded and reported as appropriate, it may be transferred to the general fund if necessary as it is considered a reimbursement for MaineCare provided services.

Due to the high costs of special education expenditures, we recommend utilizing MaineCare revenue to offset special education costs instead of transferring to the general fund for other purposes.

Beyond this presentation

MaineCare Resources



**MaineCare Resources for
School Administrators and
Other Providers**



**MaineCare Provider
Relations**



**MaineCare – School Health
Services Training**

Fiscal Presentation PreK Students

**Presented by:
The School Finance Team**

**Early Childhood Special Education (ECSE)
& Essential Programs and Services (EPS)
Funding Models**

Legislation:

Early Childhood Special Education (ECSE)

- **Title 20-A, §7304:** The Preschool Special Education Program Fund, is established to provide funding for general education and special education and related services for children eligible under Part B, Section 619.
- Beginning in fiscal year 2024-25, school administrative units that have assumed responsibility for child find activities and for ensuring a free, appropriate public education for children under Part B, Section 619 pursuant to section 7006, subsection 2, are eligible to receive allocations.
- PL 2023, c. 643, Pt. W, §20

Essential Programs & Services (EPS)

- **Title 20-A, Ch. 606-B:** Essential Programs & Services are those educational resources that are identified in this chapter necessary to ensure the opportunity for all students to meet the standards in the 8-content standard subject areas and goals of the system of learning results established in chapter 222.
- PL 2001, c. 660

Enrollment Collection:

Early Childhood Special Education (ECSE)

- Enrollment counts are collected Quarterly
 - July 1
 - October 1
 - January 1
 - April 1
- Enrollments must be entered into the State Student Information System
- All students must be enrolled, even those receiving services from a partner site, or special purpose private school
- Enrollments will include 3-, 4-, and 5-year-olds in PreK with an IEP
- Counts of students in Child Find with a signed parental consent to evaluate will be collected via spreadsheet

Essential Programs & Services (EPS)

- Enrollment counts are collected Annually
 - October 1
- Enrollments must be entered into the State Student Information System
- Enrollments will include **4- and 5-year-olds in PreK**
- Current FY 27 EPS funding does not include 4- or 5-year-olds with an IEP that are enrolled in PreK in an SAU in ECSE Cohorts 1 & 2.
- Beginning with the FY 28 EPS funding calculations, EPS will include an Attending & Subsidy count for 4- and 5-year-olds in PreK with an IEP also included in ECSE funding (they will not get a special education count in EPS).

ECSE: Enrollment & Financial Data Collections:

Early Childhood Special Education	Child Count	Grants4ME Report with Detail Trial Balance Due Fund 2213 Revenue 3128/4508	Quarterly Upload to MEFS in NEO Due
Quarter 1 (July – Sept)	July 1 count Due July 7	October 30	October 30
Quarter 2 (Oct – Dec)	October 1 count Due October 7	January 30	January 30
Quarter 3 (Jan – March)	January 1 count Due January 7	April 30	April 30
Quarter 4 (Apr – June)	April 1 count Due April 7	July 30	July 30
Report to:	Jennifer Hopkins Paula Gravelle Kim Hall	Barbara McGowen Sarah McLaughlin	Upload to MEFS Terri Beal

Notes:

- For the first quarter of the transition, Quarter 1 enrollment collections for Cohort 3 and Cohort 4 students in their first year of Early Childhood Special Education (ECSE) will be provided by CDS.
- Timely submission of financial data is essential to allow the Department sufficient time to review expenditures, assess funding needs, and determine whether additional funding may be required.

Calculation of PreK Allocations:

Early Childhood Special Education (ECSE)

- Allocations will be calculated using each SAUs Elementary EPS rate & Economic Disadvantaged Percentage from that years ED 279 report.
- General Education/FAPE Calculation =
 - Basic Count = Count x Elementary EPS Rate
 - Disadvantaged = Count x Dis% x EPS Rate x Weight .15
 - Assessment = Count x Per Pupil \$58 (FY 27 amount)
 - Technology = Count x Per Pupil \$127 (FY 27 amount)
 - PreK Additional = Count x EPS Rate x Weight .10
 - Additional Disadvantaged = Count x Dis% x EPS Rate x weight .05
- Special Education Calculation =
 - Count x EPS Rate x Weight 1.5
- Child Find Calculation
 - Count x \$1,000

Essential Programs & Services (EPS)

- Allocations for PreK students within the EPS public school funding formula are approximately as follows.
- SAUs EPS Rate as Determined in Section 1 of the ED 279 report=
 - Basic Count = Count x Elementary EPS Rate
 - Disadvantaged = Count x Dis% x EPS Rate x Weight .15
 - Assessment = Count x Per Pupil \$58 (FY 27 amount)
 - Technology = Count x Per Pupil \$127 (FY 27 amount)
 - PreK Additional = Count x EPS Rate x Weight .10
 - Additional Disadvantaged = Count x Dis% x EPS Rate x weight .05
- Other Subsidizable Costs:
 - These costs cannot be split by PreK only. The best way to estimate what these costs are for PreK is to determine what the percentage of PreK students are in the SAU using the counts in Section 2 of the ED 279.
 - Special Education $\approx$ Percentage of PreK students x Allocation Amount
 - Transportation $\approx$ Percentage of PreK students x Allocation Amount
 - Bus Purchase Allocation $\approx$ Percentage of PreK students x Allocation Amount

Note: Beginning with the FY 2027-28 EPS calculations – PreK 4- & 5-year-olds with an IEP will also count for Attending & Subsidy allocations in the EPS funding.

Accounting Handbook:

Early Childhood Special Education (ECSE)

- Funding is State-share only
- All revenues and expenditures must be separate from the General Fund
- PreK Special Education Programs model chart of accounts: [Link](#)
- Fund Code 2213
- Revenue Code 3128
- MaineCare Revenue Code 4508
 - Enroll one new service location named “Early Childhood Services” service location as soon as possible.
 - Funds received for services in accordance with an IEP for MaineCare eligible members via DHHS, use with Fund 2213 only.
- State Agency Client Revenue Code 3122

Essential Programs & Services (EPS)

- Funding is split between a Local-share and a State-share
- All revenues and expenditures are part of the General Fund
- PreK specific model chart of accounts: [Link](#)
- Fund Code 1000
- Revenue Code 3111
- MaineCare Revenue Code 4585

Payments of State Allocations:

Early Childhood Special Education (ECSE)

- Not a reimbursement model.
- Quarterly calculation of allocations.
- Payments will be determined by quarterly count collections.
- July 1 – First allocation
- Oct 1 – Second allocation
 - “True count”- Funding can go up or down
 - This is the only quarter that funding could go down (not including Child Find amounts)
- January 1 – Third allocation
- April 1 – Final Allocation
- Additional funding prior to end of school year if necessary

Essential Programs & Services (EPS)

- Not a reimbursement model.
- Annual calculation of allocations.
- Payments will be determined based on the EPS calculations on each SAUs ED 279 report.
- Payments will be the annual allocation of State subsidy divided by 12.
- Payments will be disbursed monthly, usually by the 25th of each month.
- Adjustments to the monthly allocations will be made throughout the fiscal year if applicable.

ECSE Reconciliation

Timely submission of quarterly uploads to MEFS/NEO and Grants4ME for Fund Code 2213 expenses and Revenue Codes 3128, 3122, and 4508 is important.

Having this information readily available guides our work and ensures that the allocation to your SAU is sufficient.



The Maine DOE team reviews all ECSE expenses and revenue quarterly to ensure reasonable and necessary allocation of resources and to make sure your SAU's allocation is performing.

ECSE Reconciliation



What If?

- Your allocation is not performing, and your expenses exceed ECSE revenue – following a review of your quarterly submission, the Maine DOE team will do one of two things:
 - Request a one-time “cash push” for an overage not expected to repeat.
 - Request an allocation adjustment plus one-time funds in an amount that will reconcile prior quarters
- Your allocation exceeds ECSE expenses – Following a review of your quarterly submission, the Maine DOE team will:
 - Request an allocation adjustment for future quarters.
 - Request a reduction in a future quarter allocation for your SAU so you may use the cash on hand.

IMPORTANT NOTE: Cash on hand must always be retained in Fund 2213. These are targeted funds and **MAY NOT** be swept into GP.

ECSE Reasonable and Necessary Expenditures

Reasonable and necessary expenses are costs schools incur to provide a free appropriate public education for a student with a disability.

- An expense is necessary if it is directly tied to a student's individualized education plan (IEP)
- A reasonable expense reflects what would have been paid for the service/item in general circumstances.
- Examples of allowable, reasonable and necessary expenses
 - Salaries/benefits for staff
 - Specialized equipment
 - Assistive technology
 - Supplies
 - Related services
 - Specialized transportation



Resources:

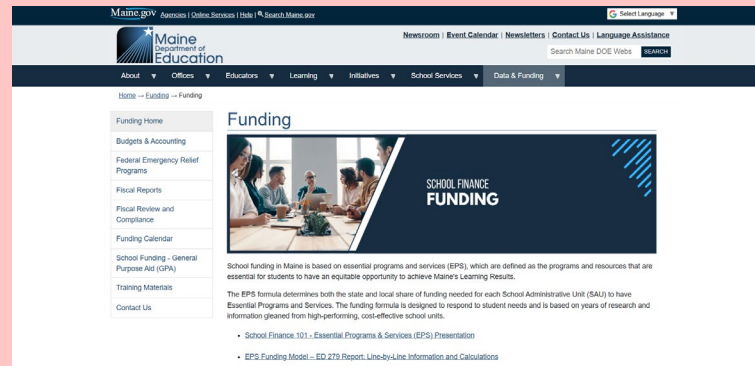
Early Childhood Special Education (ECSE)

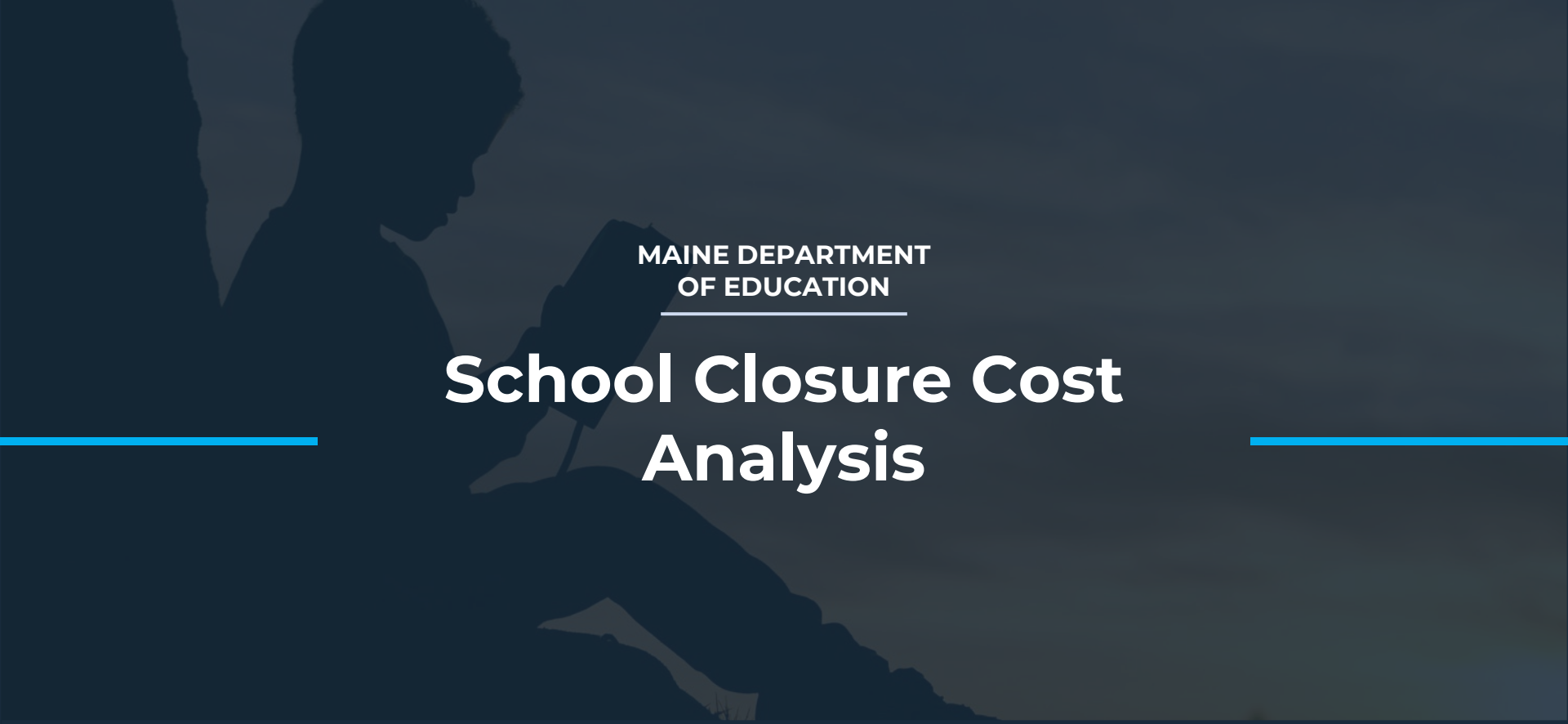
- [https://www.maine.gov/doe/cds/earlychildhoodspecialeducationQuarterly calculation of allocations](https://www.maine.gov/doe/cds/earlychildhoodspecialeducationQuarterly%20calculation%20of%20allocations)



Essential Programs & Services (EPS)

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





MAINE DEPARTMENT
OF EDUCATION

School Closure Cost Analysis

Presented by: Charlotte Ellis, School Finance Helpdesk Analyst



Which SAUs Must Submit a School Closure Cost Analysis When Closing a School Due to Lack of Need?

Always

Title 20-A MRS §1512

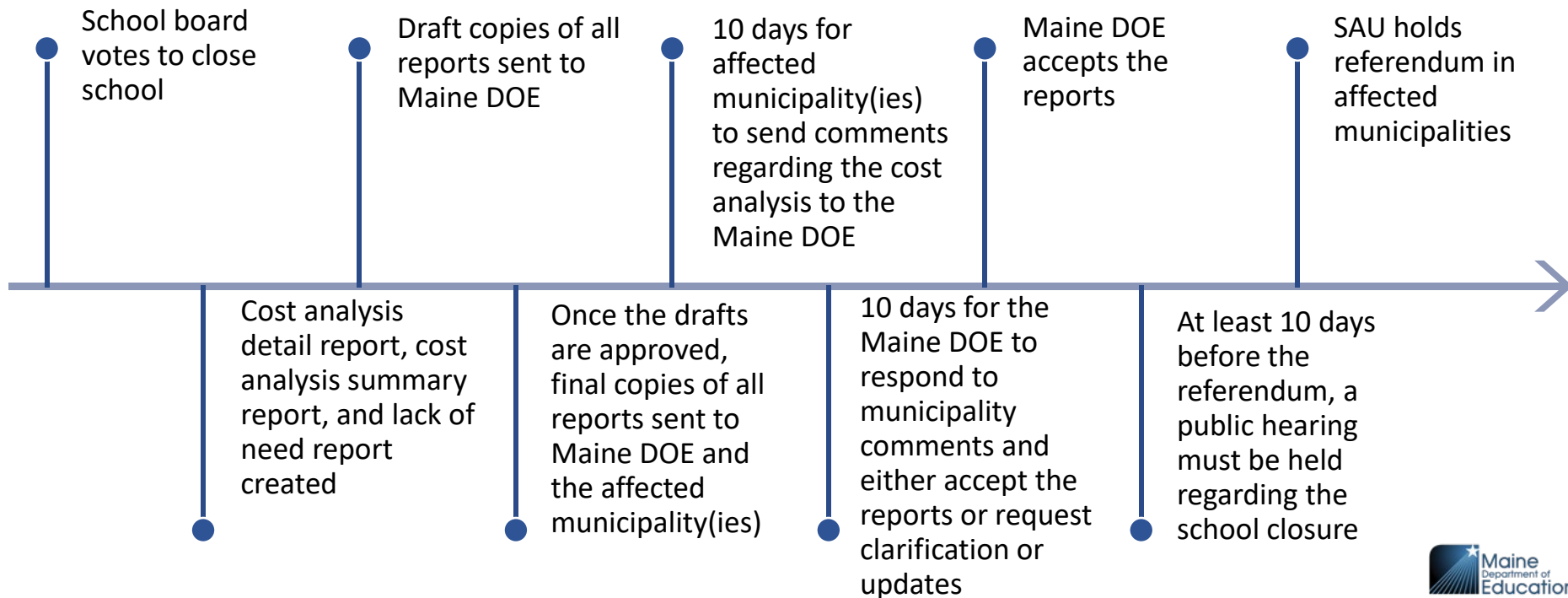
- Regional School Units (RSU)
- Maine School Administrative Districts (MSAD)
- RSU/MSAD
- Consolidated School Units (CSD)

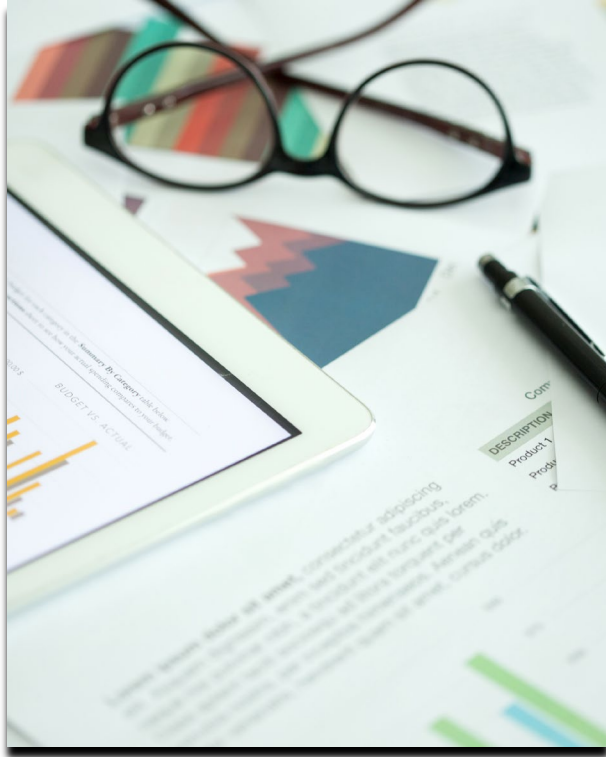
Sometimes

Title 20-A, §4102: Closing of a school building

- Municipal School Units
 - Financial impact of closing the school building is required as part of the Lack of Need Report
 - Detailed cost analysis may be needed if voters call for a special referendum

Lack of Need School Closure Timeline





What is School Closure Cost Analysis?

- Calculation of the amount that the SAU expects to save by closing the school
- Actual local operating costs and transportation operating costs for the school as defined in [Title 20-A § 15672](#).
- The amount municipality(ies) will pay if they vote to keep the school open.



Cost Analysis Reporting

Budget to Actual Report from MEFS for 'Base Year'



Cost Analysis Detail Report



Cost Analysis Summary Report



Draft Submission to Maine DOE



Final Submission to Maine DOE and Municipality

Functions Needed for Analysis

- Regular Instruction
- Special Education
- CTE/Vocational
- Other Instruction
- Student and Staff Support
- System Administration
- Facilities Management
- Debt Service
- All Other Expenditures (i.e., nutrition, food service)

Remove Funds Not Related to General Fund or Child Nutrition

Only Actual Amount is Needed - Remove Columns Budget Amount and Difference

Maine Education Financial System (MEFS) – Budget to Actual Report

Budget to Actual Report - Detailed								
Expenditure Details for the Fiscal Year 2025 - Budget Quarter 1, Actual Quarter 4								
XXX - RSU XX								
Expenditures	Fund	Program	Function	Object	Cost Center	Budget Amount	Actual Amount	Difference
Salaries - Professional	1000	0000	2120	1010	010	\$24,838.48	\$24,739.82	\$93.66
Health Insur - Professionals	1000	0000	2120	2110	010	\$4,368.00	\$4,366.83	\$1.17
Dental Insur - Professionals	1000	0000	2120	2111	010	\$167.47	\$171.96	(\$4.49)
Fica/Med - Professionals	1000	0000	2120	2210	010	\$360.09	\$325.67	\$34.42
MSRS - Professional	1000	0000	2120	2310	010	\$834.40	\$831.42	\$2.98
Unemployment -	1000	0000	2120	2610	010	\$14.40	\$9.59	\$4.81
Workers Comp - Professionals	1000	0000	2120	2710	010	\$100.72	\$89.09	\$11.63
Salaries - Professional	1000	0000	2120	1010	030	\$24,933.48	\$24,939.82	(\$6.34)
Health Insur - Professionals	1000	0000	2120	2110	030	\$4,368.00	\$4,365.69	\$2.31
Dental Insur - Professionals	1000	0000	2120	2111	030	\$167.47	\$171.84	(\$4.37)
Fica/Med - Professionals	1000	0000	2120	2210	030	\$361.54	\$328.52	\$33.02
MSRS - Professional	1000	0000	2120	2310	030	\$837.76	\$837.76	\$0.00
Unemployment -	1000	0000	2120	2610	030	\$14.40	\$9.60	\$4.80
Workers Comp - Professionals	1000	0000	2120	2710	030	\$101.13	\$89.81	\$11.32
Salaries - Professional	1000	0000	2120	1010	040	\$12,416.74	\$12,369.98	\$46.76
Health Insur - Professionals	1000	0000	2120	2110	040	\$2,184.00	\$2,183.16	\$0.84
Dental Insur - Professionals	1000	0000	2120	2111	040	\$83.74	\$85.92	(\$2.18)
Fica/Med - Professionals	1000	0000	2120	2210	040	\$180.04	\$162.90	\$17.14
MSRS - Professional	1000	0000	2120	2310	040	\$417.20	\$415.67	\$1.53
Unemployment -	1000	0000	2120	2610	040	\$7.20	\$4.80	\$2.40
Workers Comp - Professionals	1000	0000	2120	2710	040	\$50.36	\$44.57	\$5.79
Salaries - Professional	1000	0000	2120	1010	050	\$24,039.16	\$23,774.56	\$264.60
Health Insur - Professionals	1000	0000	2120	2110	050	\$3,588.00	\$3,511.51	\$76.49
Dental Insur - Professionals	1000	0000	2120	2111	050	\$0.00	\$171.25	(\$171.25)

						A	B	C	D	E	F	G	H	I	J	K	L
RSU/MSAD/CSD XX with XX School - Cost Center 040 Closing																	
Expenditure Details for the Fiscal Year 2025 - Actual Quarter 4																	
						Column A	Column B	Column C	Column D	NOTES							
						Actual	Actual	Expenditures to	Col (B) - Col (C)								
						Expenditures for	Expenditures for	Continue Even if	Savings IF								
						District	School	School is Closed	School is Closed								
Expenditures	Fund	Prog	Func	Obj	Cost	2024-2025	2024-2025	2024-2025	2024-2025								
Salaries - Professional	1000	0000	2120	1010	010	\$24,739.82			\$0.00								
Health Insur - Professionals	1000	0000	2120	2110	010	\$4,366.83			\$0.00								
Dental Insur - Professionals	1000	0000	2120	2111	010	\$171.96			\$0.00								
Fica/Med - Professionals	1000	0000	2120	2210	010	\$325.67			\$0.00								
MSRS - Professional	1000	0000	2120	2310	010	\$831.42			\$0.00								
Unemployment - Professionals	1000	0000	2120	2610	010	\$9.59			\$0.00								
Workers Comp - Professionals	1000	0000	2120	2710	010	\$89.09			\$0.00								
Guidance Cost Center 010 Subtotal						\$30,534.38	\$0.00	\$0.00	\$0.00								
Salaries - Professional	1000	0000	2120	1010	040	\$12,369.98	\$12,369.98	\$12,369.98	\$0.00	.2 FTE Elementary Guidance Instructor - reassigned							
Health Insur - Professionals	1000	0000	2120	2110	040	\$2,183.16	\$2,183.16	\$2,183.16	\$0.00								
Dental Insur - Professionals	1000	0000	2120	2111	040	\$85.92	\$85.92	\$85.92	\$0.00								
Fica/Med - Professionals	1000	0000	2120	2210	040	\$162.90	\$162.90	\$162.90	\$0.00								
MSRS - Professional	1000	0000	2120	2310	040	\$415.67	\$415.67	\$415.67	\$0.00								
Unemployment - Professionals	1000	0000	2120	2610	040	\$4.80	\$4.80	\$4.80	\$0.00								
Workers Comp - Professionals	1000	0000	2120	2710	040	\$44.57	\$44.57	\$44.57	\$0.00								
Guidance Cost Center 040 Subtotal						\$15,267.00	\$15,267.00	\$15,267.00	\$0.00								

Cost Analysis Detail Recommendations

Make subtotals for each function and cost center grouping

Make subtotals for each function – these will be transferred to the Cost Summary Report

Ensure all totals are the sum of the subtotals

Notes should be added for school costs that are continuing

Notes should be made for the portion of central costs (900 cost centers) that are attributed to the school

Cost Analysis Detail Recommendations

Notes should be added for costs that are transferring to another school

Notes should be added for any cost savings due to staff reductions

Average teacher salaries must be used for teacher staff reduction savings

Use appendices to show any calculations that are done outside of the template

Cost Analysis Summary Report

	A	B	C	D	E	F	G	H	I	J	K	L	M
	RSU/MSAD/CSD XX with XX School - Cost Center 040 Closing												
	COST ANALYSIS SUMMARY												
	(A)	(B)	(C)	(D)									
	Actual Expenditures for this District 2024-2025	Actual Expenditures for this School only in 2024-2025	that will continue even if this School is closed in 2024-2025	Col (B) minus Col (C) Savings if this School is closed in 2024-2025							Number of Staff positions reduced (please indicate each type of position)		Supporting Data
Operating Costs													
Student and Staff Support (Guidance, Health, Instructional Technology, Improve Instruction, Library Services & Student Assessment)	1,847,101.43	32,522.99	31,221.51	1,301.48							Building-based stipend PLCSS - eliminated		Appendix A
System Administration (Board, Superintendent, Business Office)	612,541.61	-	-	-									
											Salaries & Benefits - Teacher/Leader Stipend position - eliminated Salaries & Benefits - 1.0 FTE Administrative Assistant Position - eliminated Substitute Monies /Administrative Assistant - eliminated Professional Dev AdAsst eliminated		
School Administration (Principal, Secretary)	1,309,273.45	70,405.28	1,657.48	68,747.80									Appendix B
											1.0 FTE Head Custodian - eliminated Custodial Subs - eliminated		
School Facilities (Op & Maint)	2,835,107.30	207,324.81	108,278.77	99,046.04									Appendix C
Transportation	1,580,110.21	-	-	-									
											1.0 FTE Kitchen Manager		

17	Debt Service	193,897.80	-	-	-		
18						3 FTE Teachers - eliminated As required by the Department of Education, average instructional elementary salaries & benefits were calculated and used to determine cost savings	
19	Regular Instruction (Elementary & Secondary)	10,292,386.33	445,223.02	223,423.59	221,799.43	1 FTE District Ed Tech - eliminated As allowed by the Department of Education, actual salaries & benefits were used to determine cost savings	Appendix E
21	Special Education (Resource, Self-contained)	2,966,143.36	98,065.26	85,070.39	12,994.87	Eliminate 2 FTE Special Education Instructor	Appendix F
23	CTE (including Vocational)	-	-	-	-		
25	Other Instruction (Co- / Extra-Curricular)	614,652.62	1,587.47	-	1,587.47		
27	Other:						
29	Totals:	23,372,464.78	932,219.81	479,722.79	452,497.02		
31	Less: Isolated Small School Adjustment(s):				3,500.00	From ED279 or contact School Finance team for amount if applicable	
33	Calculation of the costs to be incurred by member municipality for keeping the school open:				448,997.02		
35	Cost to Member Municipality:				448,997.02		
37	The School Administrative District must provide the amount and nature, or each type of source data that is used in these calculations and the basis for each pro-rating that is performed, in sufficient detail to permit an independent verification of accuracy of the cost data and its validity for use with 20-A MRSA, Section 1407 and rules.						
39	Appendix A = XXX, Appendix B = XXX, Appendix C = XXX, Appendix D = XXX, Appendix E = XXX, Appendix F = XXX						

Cost Analysis Summary Report Recommendations

Ensure category totals match the category/function totals from the cost saving detail template

Contact the School Finance and Compliance team to check for possible Isolated Small School Adjustment

Update appendices notations at the bottom to match the analysis appendix documents



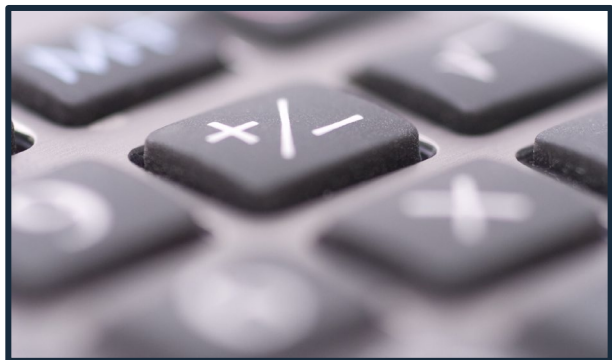
Overall Recommendations

Contact us when you start – we can walk you through the requirements

If person completing the analysis is not familiar with school financial reporting, involve the school finance staff

Send us a draft copy of the analysis BEFORE the final copy is sent for approval and to the town(s)

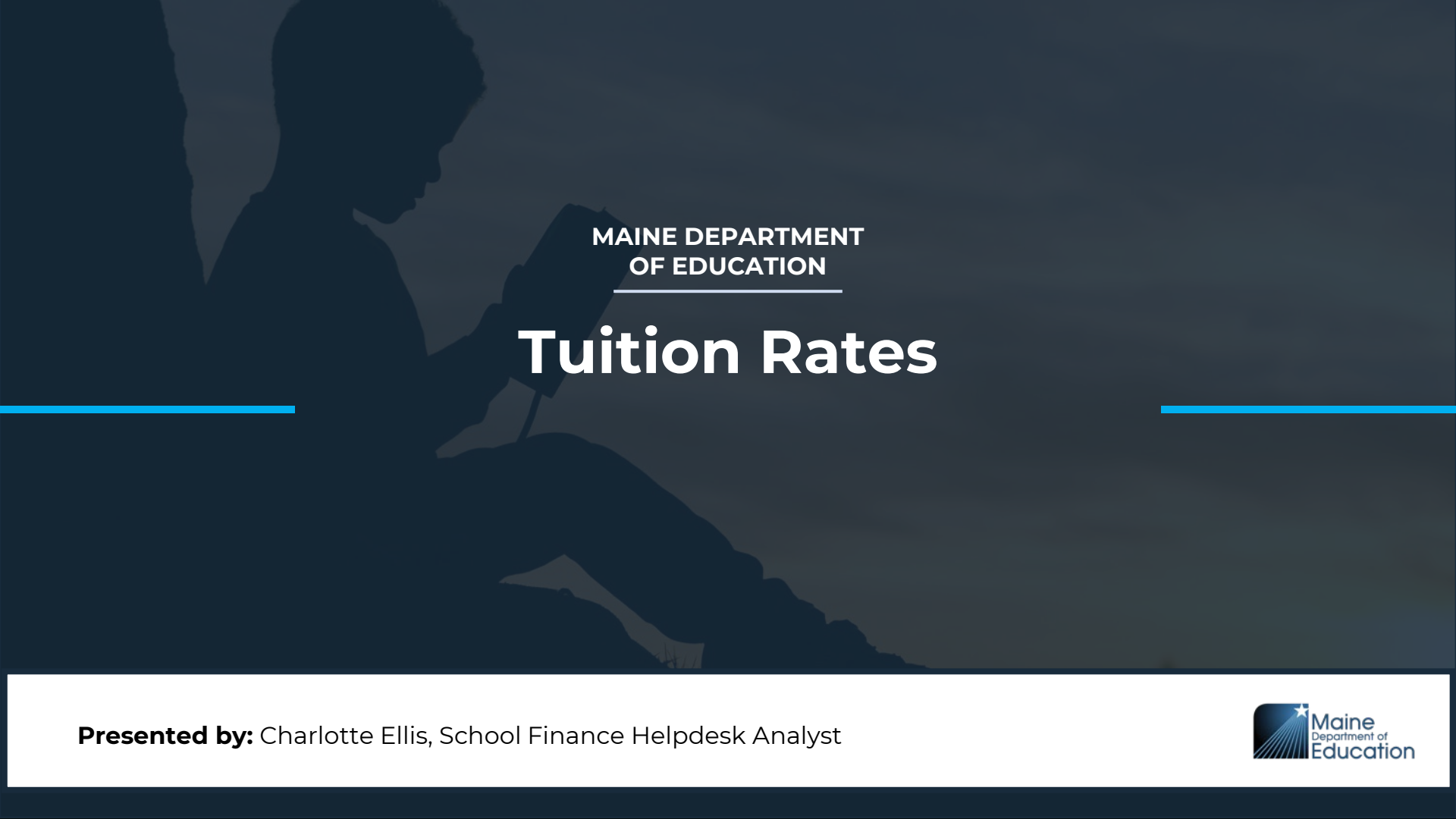
School Closure Cost Analysis Resources



School Closure
Procedures



Cost Analysis Report
Instructions

A dark blue silhouette of a person sitting and reading a book, positioned on the left side of the slide. The background is a dark blue gradient.

MAINE DEPARTMENT
OF EDUCATION

Tuition Rates

Presented by: Charlotte Ellis, School Finance Helpdesk Analyst



Maine Department of Education Calculated Tuition Rates

Public Schools

Elementary

Secondary

Education in Unorganized Territory
(EUT)

Private Schools Approved for Public Tuition

Elementary

Secondary

Public Elementary Tuition Rates

Title 20-A, §5804: Elementary school students

**Elementary
Tuition Rate**

(Per Pupil Expenditure)

=

**Elementary Operating
Expenditures**

**Average of October 1 and
April 1 Attending
Enrollments**



The school board of the
sending unit may vote to
pay a higher tuition rate

**Public
Secondary
Tuition
Rates**

=

The Lesser of



The lesser amount
is also known as
the Maximum
Allowable Tuition

OR



The school board of the
sending unit may vote to
pay a higher tuition rate

Secondary Operating Expenditures

**Average of October 1 and April 1
Attending Secondary Enrollments**



**Average
Change in
Public
Secondary
Costs (2
years)**

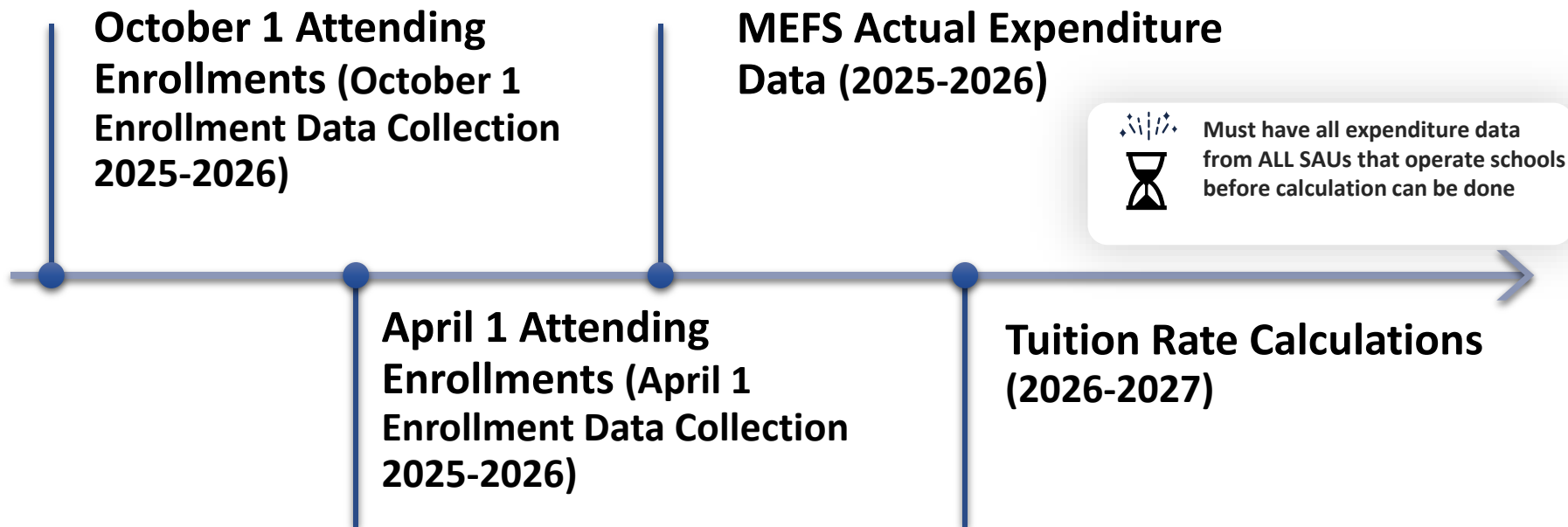
State Average Adjusted Public Secondary Cost

Title 20-A, §5805: Secondary school students; public schools

Tuition Rates for Education in Unorganized Territory (EUT) Students

- Elementary
 - State calculated Elementary Tuition rate for the SAU the EUT student is attending
- Secondary
 - State calculated Adjusted Public Secondary Cost for the SAU the EUT student is attending
 - [EUT Statute Title 20-A, §3253-A](#) removes the restriction to use the lesser amount of adjusted public secondary cost or state average

Public School Tuition Rate Data and Timeline



Tuition Rates for Private Schools Approved for Public Tuition

Elementary

State Average Elementary
Public-School Tuition

Secondary

The lesser of the private
school cost per student or
State Average Secondary
Public-School Tuition

• Private School Basic
Approval (Maine Schools)



Private Schools MUST have basic
school approval for the school year
BEFORE tuition can be calculated

Calculation

• Private School Approval for Receipt
of Public Funds – EFM240 (Student
and Expenditure data)

Insured Value Factor (IVF) and Maximum Allowable Tuition (MAT)

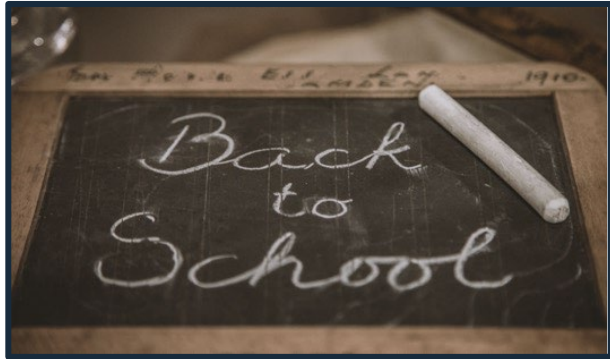
The Insured Value Factor (IVF) is calculated by each private school and is currently capped at 10% of the State Average Secondary Public-School Tuition.

The Maine Department of Education (DOE) calculates and publishes the State Average Elementary Public-School Tuition and State Average Secondary Public School Tuition amounts in accordance with Title 20-A, §§5804 and 5805, respectively.

While it is the responsibility of the private school seeking to charge tuition to calculate its Maximum Allowable Tuition (MAT), the actual tuition amount paid by the school administrative unit (SAU) is subject to negotiation between the private school and the SAU.

Beyond this presentation

Tuition Rate Resources



Maine Department
of Education –
Tuition Rates



Maine Public
School Tuition
Calculation



Title 20-A, Chapter
219: TUITION



Title 20-A, §3253-
A: Secondary
students – EUT



Title 20-A,
§5806: Secondary
school students;
private schools

Beyond this presentation

Resources & Opportunities



Resources



Training Documents and Recordings

<https://www.maine.gov/doe/funding/training-materials>

Contact Us

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



Opportunities



Monthly Office Hours

<https://www.maine.gov/doe/calendar#calendar-6c6f22e1-033b-47cd-8ea3-0906acf8c9e4-event-ly4trfed-1789480800000>

School Finance Listserv

<https://maillist.informe.org/main/man/listinfo/schoolfinance>



Get In Touch

Contact Our Team



Email

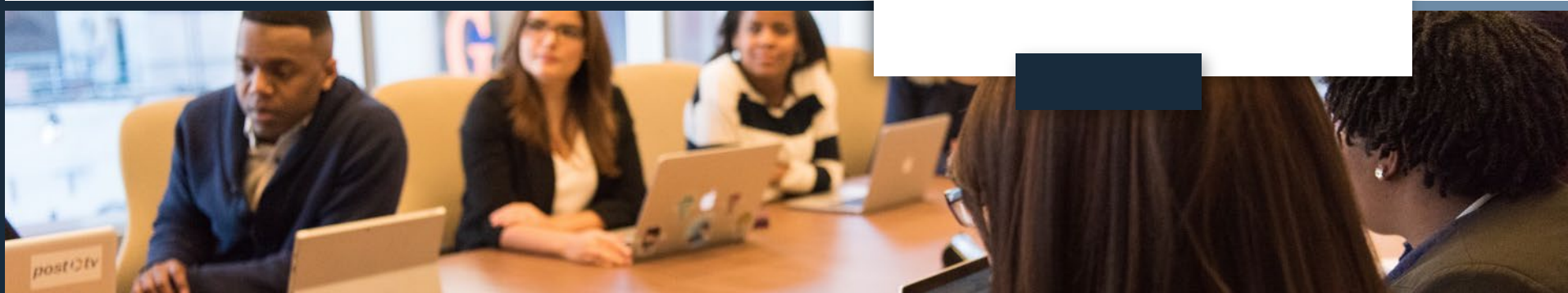
gpa.doe@maine.gov



Our Sites

[Maine.gov/doe/funding](https://maine.gov/doe/funding)

[Maine.gov/doe/schools/structure](https://maine.gov/doe/schools/structure)





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