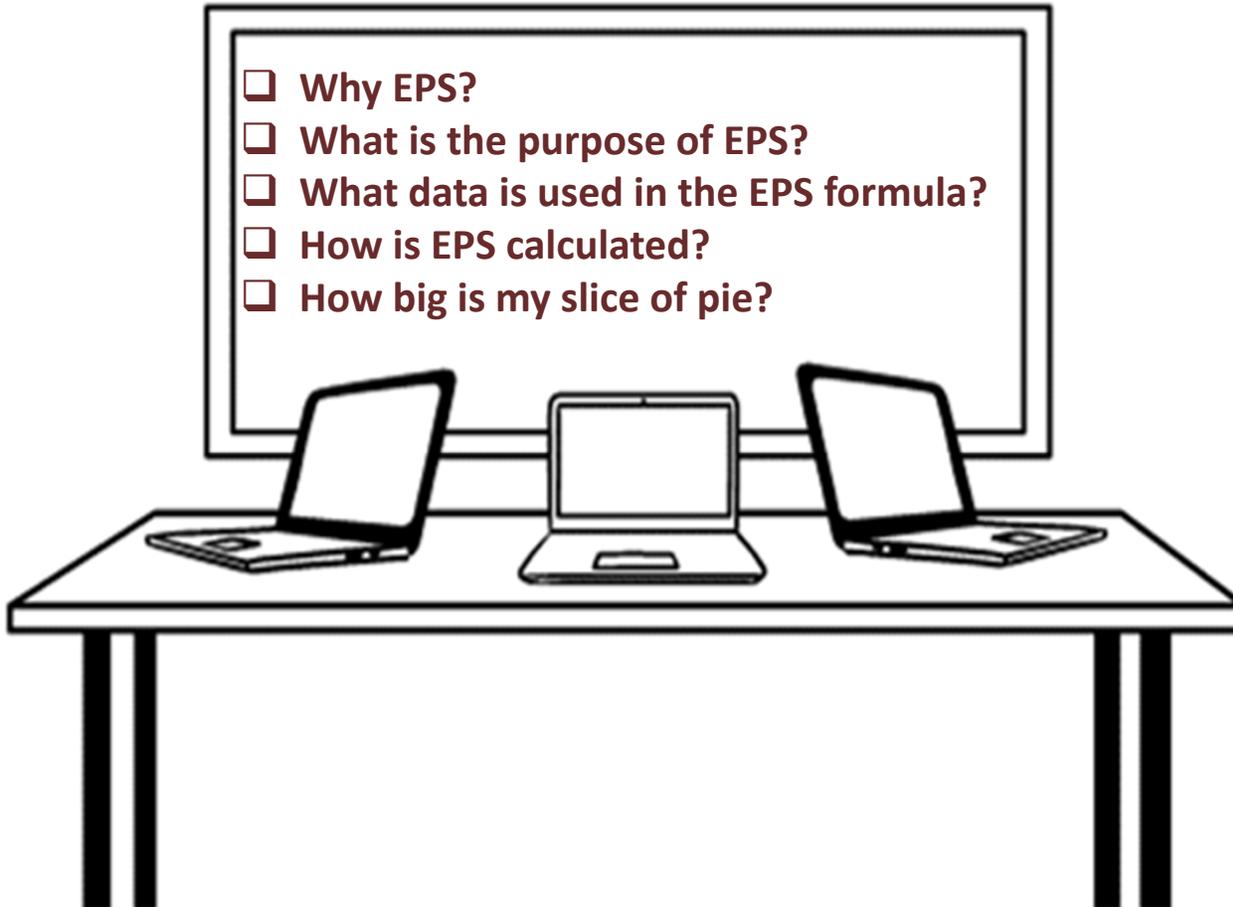


School Finance 101 – Essential Programs and Services

- Why EPS?
- What is the purpose of EPS?
- What data is used in the EPS formula?
- How is EPS calculated?
- How big is my slice of pie?



Why EPS? – the Essential Program and Services Funding Act

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

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

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

§2. Policy on public education

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

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

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

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

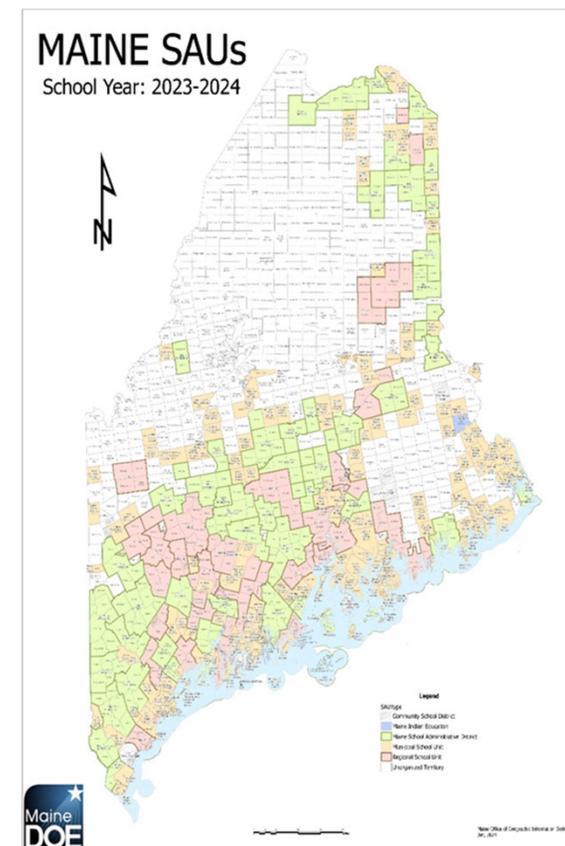
§15670. Short title

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



EPS – Why EPS?

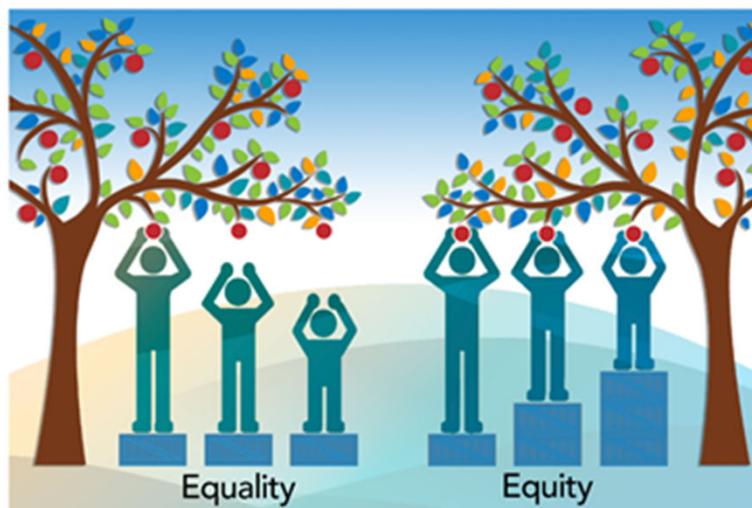
- Prior to the implementation of the Essential Programs and Service (EPS) Funding Model, traditional approaches to school funding determined education needs in terms of revenue – by taking whatever dollars are available and dividing them in such a way as to ensure there are equal education dollars behind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



What is the purpose of EPS?

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

EQUALITY vs. EQUITY



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

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

Equality vs. Equity Image:

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

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

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

EPS – Why EPS?

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

What is
it?

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



A prescription for how funds should be spent.



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

What it is NOT...



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



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

How much pie is needed for the EPS formula?

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

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

**State Contribution
55%**



**Local Contribution Cap
(6.62 Mill Rate)
45%**

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

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

How much pie is needed for the EPS formula?

Total Cost of Education FY 26 EPS Calculation = \$2,738,246,642

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

**State Contribution
55%**



**Local Contribution Cap
(6.10 Mill Rate)
45%**

FY 26 State Appropriation for Education = \$1,506,035,654

FY 26 Local Required Contribution = \$1,232,210,988

What data is used in the EPS formula?

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

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

- **Attending Students** – those students attending a school in your district.
- **Resident (Subsidizable) Students** – those students that reside in a town in your district.
- **Superintendent Transfer Students** – those students that reside in a town outside of your district, but for purposes of the EPS calculation will be counted as a resident of your district.
- **Equivalent Instruction Students** – Home School students taking a course(s) in your district.
- **Economic Disadvantaged Students** – Currently defined as any student that meets the qualifications for federal free or reduced lunch.
 - [Alternate Economic Disadvantaged Status Form \(FY 26 - updated 3/25/2025\)](#)
- **English (Multilingual) Learners** – students that are identified as English learners.
- **Special Education Students** – students identified as special education students.
- **CTE Enrollment** – Students flagged as enrolled in CTE programs.
- **PreK estimated counts** (Title 20-A, §4271 (3-A))
 - For new or expanding programs in FY2026, estimated counts are due by November 30th
 - Survey must be completed by 11/03/2025
 - This includes programs paid for with any federal funds
 - All programs must be approved by the Early Childhood program

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

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

Budget Data:

- Actual expenditures
- Actual revenues
- Actual balance sheet



What is the ED279 Report?

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

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

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

- **Section 1** = Per Pupil Costs to Operate a School for regular education; used as multiplier in Section 2
- **Section 2** = Operating Cost allocations for all subsidizable students and additional weights for specific types of student demographics (i.e., Multilingual Learners, Economically Disadvantaged)
- **Section 3** = Other subsidizable allocations specific to each SAU (i.e., Special Education, Transportation, Gifted & Talented, School Construction)
- **Section 4** = Determines State and Local required contribution (Local Share and State Share)
- **Section 5** = Additional adjustments as required
- **Section 6** = Monthly subsidy allocation expected in fiscal year



How do I access the ED 279 reports?

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

- Choose Fiscal Year:



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

A screenshot of the report selection interface. At the top, there are two buttons: "Export / Print" and "Click To View Prior Versions of the ED279 Report". Below these are two dropdown menus: "FiscalYear" and "SAU Name". The "FiscalYear" dropdown menu is open, showing a list of years from 2014 to 2026. The year 2026 is selected. To the right of the "SAU Name" dropdown is a "View Report" button.

- Choose SAU and then View Report:

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

A screenshot of the report selection interface. At the top, there are two buttons: "Export / Print" and "Click To View Prior Versions of the ED279 Report". Below these are two dropdown menus: "FiscalYear" and "SAU Name". The "FiscalYear" dropdown menu is set to "2026". The "SAU Name" dropdown menu is open, showing a list of school names. The name "Augusta Public Schools" is selected. To the right of the "SAU Name" dropdown is a "View Report" button.

How is EPS calculated? – the Magic 8 Ball

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

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

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

Elements used in this calculation:

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

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

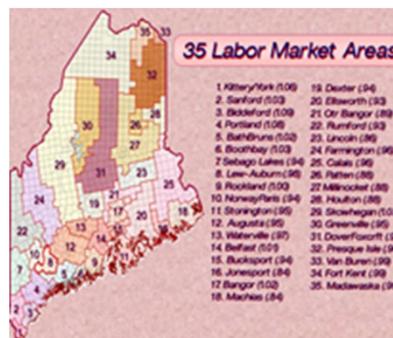


Figure 3: Regional Adjustment By Labor Market Area (2004-05 Data)

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

EPS – ED279 Section 1A & 1B – Students and Staff

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

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



Staff Data – Regular education

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

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

Section 1: Computation of EPS Rates

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

Section : 1



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	14.67	(15: 1)	+	44.15	(17:1)	+	28.91	(17:1)	+	41.66	(16:1)	=	129.38	+	127.1	=	1.02	x	7,644,479	=	7,781,697	=	5,345,004	2,436,693
2) Guidance	0.63	(350: 1)	+	2.14	(350:1)	+	1.40	(350:1)	+	2.67	(250:1)	=	6.84	+	9.0	=	0.76	x	557,042	=	423,547	=	290,921	132,626
3) Librarians	0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	+	1.0	=	2.66	x	76,531	=	203,621	=	139,861	63,760
4) Health	0.28	(800: 1)	+	0.94	(800:1)	+	0.61	(800:1)	+	0.83	(800:1)	=	2.66	+	5.0	=	0.53	x	313,918	=	167,045	=	114,738	52,307
5) Education Techs	1.93	(114: 1)	+	6.58	(114:1)	+	1.58	(312:1)	+	2.11	(316:1)	=	12.20	+	31.1	=	0.39	x	890,647	=	349,321	=	239,938	109,383
6) Library Techs	0.44	(500: 1)	+	1.50	(500:1)	+	0.98	(500:1)	+	1.33	(500:1)	=	4.26	+	5.0	=	0.85	x	157,156	=	133,803	=	91,905	41,898
7) Clerical	1.10	(200: 1)	+	3.75	(200:1)	+	2.46	(200:1)	+	3.33	(200:1)	=	10.64	+	11.0	=	0.97	x	456,260	=	441,432	=	303,206	138,226
8) School Admin.	0.72	(305: 1)	+	2.46	(305:1)	+	1.61	(305:1)	+	2.12	(315:1)	=	6.91	+	8.0	=	0.86	x	765,272	=	660,942	=	453,980	206,962



ED 279 Section 1: Computation of EPS Rates

Section 1 B – Staff Positions and Salary Matrices

FY 26 SALARY MATRIXES

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

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

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

Years of Experience	Education Category				
	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	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
1-5	1.02	1.11	1.22	1.02	1.11	1.22
6-10	1.08	1.18	1.28	1.08	1.18	1.28
11-15	1.14	1.24	1.34	1.14	1.24	1.34
16+	1.19	1.28	1.39	1.19	1.28	1.39

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

Base Salary for Matrix

Education Technician II with zero experience

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

SALARY MATRIX for School Administrators

State-wide Average Salary 98,745

PRINCIPAL
ASSISTANT PRINCIPAL
TEACHING PRINCIPAL

Actual FTEs:

School Enrollment	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	86,896	90,845	94,795	99,732	103,682	109,607	116,519	122,444
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	69,122	72,084	77,021	81,958	85,908	91,833	97,758	104,670

SALARY MATRIX for Clerical staff

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

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

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

SALARY MATRIX for Health staff

State-wide Average Salary 60,955

NURSE

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

Health	Years of Experience				
	<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

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

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

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

E) Other Adjustments:								
1)	Regional Adjustment for Staff & Substitute Salaries			Regional Index =	0.95			
							-352,779	-160,826

EPS Per Pupil cost rates used as multiplier in Section 2 Subsidy Allocation Calculations

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

ED 279 Section 2: Operating Cost Allocation

Key components for operating allocations:

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

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

Weighted student Counts:

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

Additional Targeted Funds:

- Assessment
- Technology Resources
- PreK and K-2 (.10)
- Economically Disadvantaged (.05)

Isolated & Small School Adjustments

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



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

ED 279 Section 3 - Additional Operating Cost Allocations

Key components for other allocations

- **Other Subsidizable Costs**

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

- **Approved Bus Purchases**

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



- **Teacher Retirement – Normalized Cost (employer share)**

- **Debt Service Allocations**

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



ED 279 Section 3 - Additional Operating Cost Allocations

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

7/22/2025

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

ORG ID : 28

Augusta Public Schools

2025 - 2026

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2023 - 2024	178,193.00	X	102.60%	=	182,826.02
2) Special Education - EPS Allocation		X		=	6,012,117.92
3) Special Education - High-Cost Out-of-District Allocation		X		=	323,282.15
4) Transportation Operating - EPS Allocation		X		=	2,103,541.66
5) Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	0.00
Total Other Subsidizable Costs				=	8,621,767.75
B) Teacher Retirement Amount (Normalized Cost)					846,479.52

Total Adjusted Operating Allocation (Page2)plus Total other Subsidizable Costsplus Teacher Retirement = 29,973,093.68

C) Debt Service Allocations

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

Section 3 : Total Combined Allocations (Page 2 Adjusted Totalplus Other Subsidizable plus Debt Service) = 31,190,718.68

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26



ED 279 Section 4 - State and Local Shares

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



Key components in Determining Required Local Share:

- Valuation by town as provided by the Maine Revenue Service each year, which determines ability to contribute locally toward the cost of education.
- Percentage of students by town within a combined SAU, used to determine distribution of Total Cost of Education by Town.
- Mill Expectation (Local Contribution Cap) is calculated after determining Total Cost of Education, State Funds Available, and Valuation by Town.
- Current FY 26 Mill Rate = 6.10

State and Local Share:

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

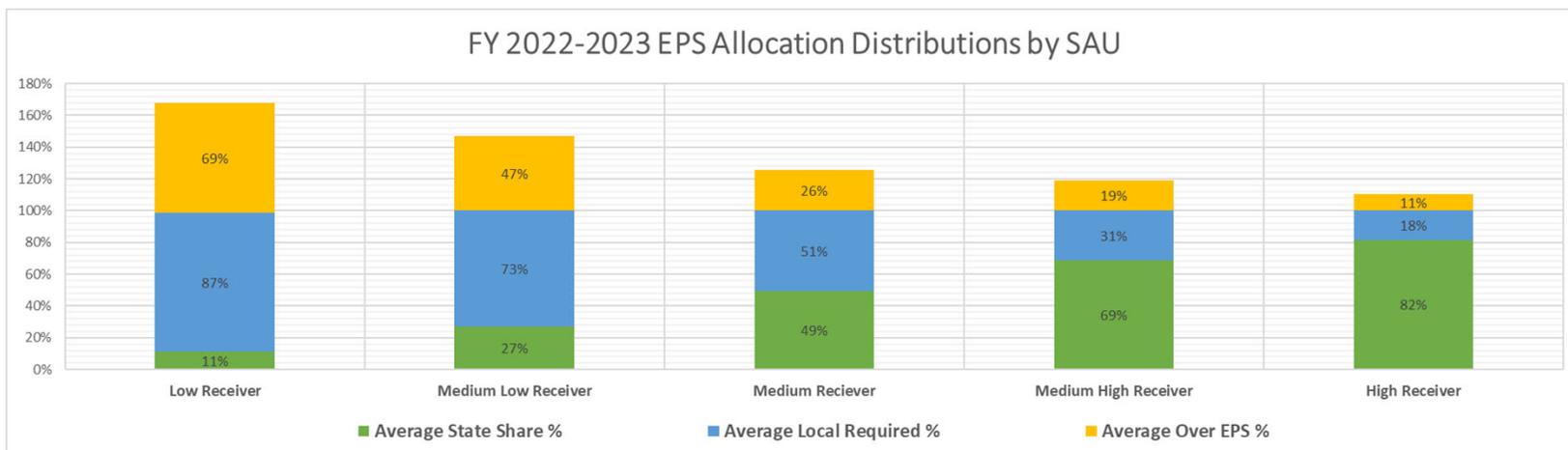
ED 279 Section 4 - State and Local Shares

Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".

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

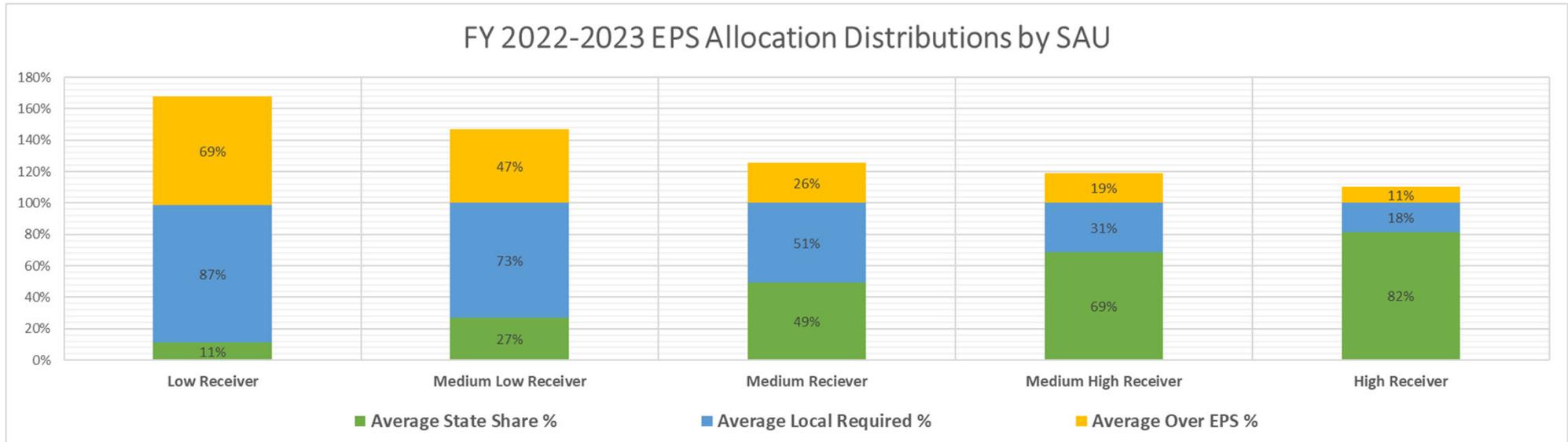
The EPS formula (per Title 20-A, [Chapter 606-B](#)) provides the state with a mechanism for establishing **a minimum sufficient funding level** to ensure the opportunity for all Pre-K to 12 grade level students to meet the standards and goals established in Title 20-A, [Chapter 222](#); (Maine Learning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

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



ED 279 Section 4 - State and Local Shares

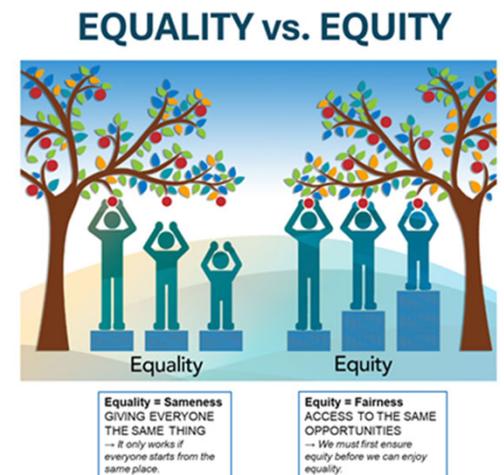
Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".



- a) Low Receiver = 0-19% State Share EPS Funding – *has a **higher** ability to contribute locally with property taxes.*
- b) Medium Low Receiver = 20-39% State Share EPS Funding
- c) Medium Receiver = 40-59% State Share EPS Funding
- d) Medium High Receiver = 60-79% State Share EPS Funding
- e) High Receiver = 80-100% State Share EPS Funding – *has a **lower** ability to contribute locally with property taxes.*

Key components for state and local share determination:

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



ED 279 What is the EPS Local Required Mill Rate?

The mill rate is the cap for the required local contribution for all towns in Maine per the EPS Formula.

It is the most any town will be asked to contribute towards the cost of education in their SAU for that fiscal year.

If the amount calculated by the EPS formula as the total cost of education for a town is less than the ability to contribute using the current mill rate (cap) times the towns valuation, then they will be required to contribute the lower amount, in effect, contributing less than the mill rate cap (aka: minimum contributor).

The mill rate changes each year and is determined after the Total Cost of Education for all SAUs, and other state-funded education requirements is calculated.



STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

7/22/2025

ED 279

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

ORG ID : 28

Augusta Public Schools

2025 - 2026

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
Augusta Public Schools	2,096.5	100.00%	29,973,093.68 +	1,217,625.00 =	31,190,718.68
Total	2,096.50	100.00%	29,973,093.68	1,217,625.00	31,190,718.68

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	2,190,983,333	6.10	13,364,998.33
Total	2,190,983,333		13,364,998.33

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	31,190,718.68 -	13,364,998.33	6.10	17,825,720.35
Total	31,190,718.68 -	13,364,998.33		17,825,720.35

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 26

Total Cost of Education per EPS in Augusta.

The most Augusta will contribute per EPS.

State Share per EPS.



Minimum Contributor Status – what does it mean?

- Remember, the EPS funding formula is used to equitably distribute *limited* State funds to the areas that need them the most.
- In FY 26, 81 out of 252 School Administrative Units (SAUs), 32% are minimum contributors.
 - In other words, towns contributed *less* than the current Mill Rate local contribution cap, because the cost of education they were responsible for was less than the mill rate cap x their town's valuation.
- As a result, if an SAU has a higher valuation times the current mill rate cap, (aka: higher ability to pay towards education), the EPS formula will provide less state funds to them, so it can provide more state funds to SAUs that do not have as great an ability to pay for the cost of education using local property taxes.

ED 279 STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333 7/22/2025

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

ORG ID : 542 York Public Schools 2025 - 2026

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
York Public Schools	1,529.5	100.00%	24,689,148.03	0.00	24,689,148.03
Total	1,529.50	100.00%	24,689,148.03	0.00	24,689,148.03

B) Mill Expectation

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
York Public Schools	6,030,916,667	6.10	36,788,591.67
Total	6,030,916,667	6.10	36,788,591.67

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)
York Public Schools	24,689,148.03	24,689,148.03	4.09	0.00
Total	24,689,148.03	24,689,148.03	4.09	0.00

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26



Total Cost of Education per EPS in York.

The most York could contribute per EPS.

Actual mill rate paid by York.

Actual mill rate paid by most towns.

The most York will contribute per EPS, prior to adjustments.



Minimum Contributor Adjustments – how does it work?

- Per Title 20-A, §15689, subsection 1: Each school administrative unit must be guaranteed a minimum state share of its total cost of education that is an amount equal to the greater of the following:...
- In this example, York receives a minimum contributor adjustment equal to 50% of their special education allocation from Section 3 of the ED 279. The adjustment reduces the local share and increases the state share.
- As a result, the actual mill rate that York is contributing towards the cost of education is 3.49 mills.

STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333			
ED 279	STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT		7/22/2025
ORG ID : 542	York Public Schools	2025 - 2026	
Section 5: Totals and Adjustments		Section : 5	
	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	24,689,148.03	24,689,148.03	0.00
2) Adjustment for 50 % of Special Education costs		-3,658,510.50	3,658,510.50
Totals after adjustment to Local and State Contributions	24,689,148.03	21,030,637.53	3,658,510.50
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) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			0.00
9) Minimum Teacher's Salary Adjustment			0.00
10) MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			(11,130.61)
11) MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			(957.38)
12) MultiLingual Learner Hardship funds			0.00
13) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			3,646,422.51
Local and State Percentages Prior to Adjustments :	Local Share % =	100.00 %	State Share % = 0.00 %
Local and State Percentages After Adjustments :	Local Share % =	85.18 %	State Share % = 14.82 %
FY1 : 100% EPS Allocation	24,689,148.03		



Adjustment reduces local contribution & increases state contribution



ED 279 – Section 5: Total Allocation/Local Contribution/State Contribution Amounts

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

7/22/2025

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

ORG ID : 28

Augusta Public Schools

2025 - 2026

Section 5B = Adjustments made to State contribution only

B) Other Adjustments to State Contribution Only

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



Section 5C = Adjusted State Contribution

C) Adjusted State Contribution

20,331,185.14

Local and State Percentages Prior to Adjustments :

Local Share % = 42.85 %

State Share % = 57.15 %

Local and State Percentages After Adjustments :

Local Share % = 42.85 %

State Share % = 57.15 %

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

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

7/22/2025

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

ORG ID : 28

Augusta Public Schools

2025 - 2026

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	MaineCare Seed Private	MaineCare Seed Public	EPS SUBSIDY	CTE SUBSIDY	TOTAL SUBSIDY PAID TO DATE	CONSTRUCTION AID (DEBT)	DEBT PAID TO DATE	Total Allocation of Funding
July	(114,792.61)	(24,107.67)	1,372,432.92	220,363.76	1,592,796.68	0.00	0.00	
August	0.00	0.00	1,372,432.92	220,363.76	1,592,796.68	0.00	0.00	
September	0.00	0.00	1,372,432.92	220,363.76	1,592,796.68	0.00	0.00	
October	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
November	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
December	0.00	0.00	1,372,432.92	220,363.76	0.00	1,190,500.00	0.00	
January	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
February	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
March	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
April	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
May	0.00	0.00	1,372,432.92	220,363.76	0.00	0.00	0.00	
June	0.00	0.00	1,372,432.95	220,363.71	0.00	27,125.00	0.00	
TOTAL	(114,792.61)	(24,107.67)	16,469,195.07	2,644,365.07	4,778,390.04	1,217,625.00	0.00	20,470,085.42

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26



Accountability of State Funds



To ensure accountability:

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

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

Helpful Reports and Other Resources



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

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



School District
Expenditures by Budget
Category



Education Subsidy
Information for Property
Tax Bill



Over/Under EPS Reports

Other Resources

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