

# Analyzing changes to your ED 279

Each year, ED 279 reports are released showing how the cost of education is calculated under the Essential Programs & Services (EPS) funding model. This document is designed to help you understand why your total allocation—and your state and/or local share—may have changed from one year to the next.

To use this document effectively, have both your preliminary ED 279 for the upcoming fiscal year and your most recent ED 279 for the current fiscal year available for comparison.

The Maine Department of Education School Finance team uses data you submit annually to produce the ED 279. This includes student enrollment counts, staff certification information, and actual expenditure and revenue data from the most recently completed fiscal year.

While you may review each line and cell in detail to fully understand all changes and verify that the correct data was used, this document provides a structured approach for an initial review to quickly identify any significant changes.

If you see a change in your total allocation, the most effective starting point is Page 3 of the ED 279. Focus on the three highlighted boxes that summarize your allocation for:

- Other subsidizable costs
- Teacher retirement costs
- Operating costs

Note the year-over-year change in each of these areas, then use this document to help determine the factors that contributed to those changes.

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT					
ORG ID : 14	Auburn Public Schools		2026 - 2027		
Section 3: Other Allocations					Section : 3
A) Other Subsidizable Costs					
		Base Year Expenditure	Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2024 - 2025	430,662.59	X 103.50%	=	445,735.78
2)	Special Education - EPS Allocation		X	=	11,644,992.69
3)	Special Education - High-Cost Out-of-District Allocation		X	=	1,074,008.96
4)	Transportation Operating - EPS Allocation		X	=	2,448,754.40
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	=	0.00
				Total Other Subsidizable Costs	15,613,491.83
B) Teacher Retirement Amount (Normalized Cost)					1,142,332.50
Total Adjusted Operating Allocation (Page 2) plus Total other Subsidizable Costs plus Teacher Retirement					51,010,169.16
C) Debt Service Allocations					
1)	Approved Lease for 2025 - 26	Auburn Public Schools			0.00
2)	Approved Lease Purchase for 2025 - 26 for	Auburn 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)					51,010,169.16

**Note:** Beginning in FY 27, Principal and Interest Payment allocations for approved major capital projects are no longer in Section 3C and are now located in Section 5B.

## Operating Allocation

If the operating allocation has changed from the prior year, review both the EPS rates in Section 1 and the subsidizable student counts in Section 2. The operating allocation is calculated using the applicable EPS rates and the characteristics of the students the school district is responsible for educating. EPS rates are established separately for elementary and secondary levels and are driven by attending pupil counts, staffing levels by position, and the profiles of each staff member. Subsidizable pupil counts, along with student indicators, are multiplied by the EPS rates to determine the operating allocations.



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## Section 2:

Subsidizable student counts are reported in three grade spans: Pre-K, K–8, and 9–12. These counts, as well as the total student count, can be reviewed and verified against the Student Certification Report.

The SAUs' economically disadvantaged rate (red box) can have a significant impact on overall school funding. If you have questions about how your SAU's rate was calculated, please contact the School Finance team for additional information.

In some cases, changes such as school openings or closures may result in a district gaining or losing an Isolated Small School (ISS) adjustment (green box). If your district experienced a change to its ISS adjustment and the reason is unclear, please reach out to School Finance team for clarification.

Section 2: Operating Cost Allocations										Section : 2
<b>A) Subsidizable Pupils ( Includes Superintendent Transfers )</b>										
1)	October 2024	PreK	132.0 +	K-8	2,062.0 +	9-12	1,037.0 =	Total	3,231.0	
2)	October 2025 (may include PreK estimates)	PreK	114.0 +	K-8	2,059.0 +	9-12	1,090.0 =	Total	3,263.0	
3)	Subsidizable Pupils Average	PreK	123.0 +	K-8	2,060.5 +	9-12	1,063.5 =	Total	3,247.0	
<b>B) Basic Counts</b>										
			Average Pupils			SAU EPS Rates from Page 1		Basic Cost Allocations		
1)	PreK Pupils (Most Recent Oct Only)		114.0		X		8,349 =		951,786.00	
2)	K-8 Pupils		2,060.5		X		8,349 =		17,203,114.50	
3)	9-12 Pupils		1,063.5		X		8,866 =		9,428,991.00	
4)	Adult Education Courses at 1		0.0		X		8,866 =		0.00	
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)		0.000		X		8,349 =		0.00	
6)	K-8 Equiv. Instruction Pupils		1.250		X		8,349 =		10,436.25	
7)	9-12 Equiv. Instruction Pupils		1.250		X		8,866 =		11,082.50	
<b>C) Weighted Counts (Most Recent Oct Only)</b>										
			Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	PreK Disadvantaged @	0.6572	74.9	X	0.15	X	8,349 =		93,801.02	
2)	K-8 Disadvantaged @	0.6572	1,354.2	X	0.15	X	8,349 =		1,695,932.37	
3)	9-12 Disadvantaged @	0.6572	698.9	X	0.15	X	8,866 =		929,467.11	
4)	PreK Multilingual Learners		11.0	X	0.525	X	8,349 =		48,215.48	
5)	K-8 Multilingual Learners		227.0	X	0.525	X	8,349 =		994,992.08	
6)	9-12 Multilingual Learners		105.0	X	0.525	X	8,866 =		488,738.25	
<b>D) Targeted Funds</b>										
			Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	PreK Student Assessment (Most Recent Oct Only)		114.0		X		58.00 =		6,612.00	
2)	K-8 Student Assessment		2,060.5		X		58.00 =		119,509.00	
3)	9-12 Student Assessment		1,063.5		X		58.00 =		61,683.00	
4)	PreK Technology Resources (Most Recent Oct Only)		114.0		X		127.00 =		14,478.00	
5)	K-8 Technology Resources		2,060.5		X		127.00 =		261,683.50	
6)	9-12 Technology Resources		1,063.5		X		382.00 =		406,257.00	
7)	PreK Pupils (Most Recent Oct Only)		114.0	X	0.10	X	8,349 =		95,178.60	
8)	K-2 Pupils		630.0	X	0.10	X	8,349 =		525,987.00	
9)	PreK Disadvantaged Targetec (Most Recent Oct Only)		74.9	X	0.05	X	8,349 =		31,267.01	
10)	K-8 Disadvantaged Targetec		1,354.2	X	0.05	X	8,349 =		565,310.79	
11)	9-12 Disadvantaged Targetec		698.9	X	0.05	X	8,866 =		309,822.37	
<b>E) Isolated Small School Adjustment</b>										
1)	PreK-8 Isolated Small School Adjustment								0.00	
2)	9-12 Isolated Small School Adjustment								0.00	
<b>Section 2: Operating Allocation Totals</b>										34,254,344.83

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## Section 3:

### Other Subsidizable Allocations

Other subsidizable costs are those costs not included in the operating costs. These include:

- Gifted and Talented
- Special Education
- Special Education High Cost Out-of-District
- Transportation
- Approved Bus Purchases

Reports are provided, by year, of the individual calculations. These reports can be retrieved by going to the following website and clicking on the year: <https://www.maine.gov/doe/funding/gpa/eps/resources>

Section 3: Other Allocations		Section : 3			
A) Other Subsidizable Costs		Base Year Expenditure	Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2024 - 2025	430,662.59	X	103.50%	= 445,735.78
2)	Special Education - EPS Allocation		X	=	11,644,992.69
3)	Special Education - High-Cost Out-of-District Allocation		X	=	1,074,008.96
4)	Transportation Operating - EPS Allocation		X	=	2,448,754.40
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	=	0.00
Total Other Subsidizable Costs					= 15,613,491.83

### Teacher Retirement Allocation

Every two years, the department receives information from MEPERS on the retirement costs for each district.

B)	Teacher Retirement Amount (Normalized Cost)	1,142,332.50
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### Debt Service Allocation

**Note:** Beginning in FY 27, Principal and Interest Payment allocations for approved major capital projects are no longer in Section 3C and are now located in Section 5B.

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## Section 4:

### Total Allocation, Local Contribution, and State Share

The total allocation calculated in Section 3 is distributed among the member communities based on each community's subsidizable pupil count (black box). The resulting allocation for each community is shown in the orange box.

Changes to either the State Valuation (green box) or the Mill Expectation (light blue box) affect the Required Local Contribution (yellow box). The maximum required local contribution (blue box) is calculated by multiplying the State Valuation by the Mill Expectation/1000 and is then compared to each community's allocation shown in the orange box.

For each community, if the allocation is more than the required local contribution, the difference is funded through the State contribution (pink box).

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT									
ORG ID : 14		Auburn Public Schools				2026 - 2027			
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			
Auburn Public Schools		3,238.0	100.00%	51,010,169.16	0.00	51,010,169.16			
Total		3,238.00	100.00%	51,010,169.16	0.00	51,010,169.16			
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					
Auburn Public Schools		2,933,400,000.00	5.645	16,559,043.00					
Total		2,933,400,000		16,559,043.00					
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)				
Auburn Public Schools		51,010,169.16	16,559,043.00	5.65	34,451,126.16				
Total		51,010,169.16	16,559,043.00		34,451,126.16				

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## Section 5

### Totals and Adjustments:

For some SAUs, even though the total allocation did not change substantially, a higher local contribution may be required. While this is often due to changes in state valuation or the applicable mill rate, in some cases it results from adjustments to the state contribution (shown in the green box). If there are significant changes to these adjustments, or if an adjustment is no longer received, districts should contact the School Finance team.

In addition, many SAUs receive multiple adjustments to the state contribution that do not affect the local contribution; these are shown in the blue box. If there are questions about any of these allocations, districts should also contact the School Finance team.

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
<b>Totals after adjustment to Local and State Contributions</b>	<b>12,237,376.94</b>	<b>8,680,921.03</b>	<b>3,556,455.91</b>
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			21,911.46
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

**Note:** Beginning in FY 27, Principal and Interest Payment allocations for approved major capital projects are no longer in Section 3C and are now located in Section 5B (red box).