

Essential Programs and Services (EPS) Frequently Asked Questions



ED 279 – Section 1

Why are some positions not counted on page 1?

- Page 1 of the ED279 is for general education only and is used to calculate the cost of operating a school for regular education only. These costs are used to determine a per pupil rate for Elementary and Secondary pupils to be used as a multiplier for cost allocations on page 2 of the ED 279.
 - Costs for other positions that provide regular education support such as system administration, co- and extra- curricular opportunities, and professional development are included in page 1 section D. These costs are based on a set amount multiplied by attending pupil counts.
 - Special education positions are included on page 3 of the ED279 as part of the special education formula. Incorrectly including special education Ed Techs in the regular education counts may negatively affect your subsidy.

Section 1: Computation of EPS Rates												Section : 1							
A) Attending Counts																			
	PreK-K	1-5	6-8	PreK-8	9-12	Total													
1) Attending Pupils (October 2022)	240.0	799.0	483.0	1,522.0	680.0	2,202.0													
2) Attending Pupils (October 2023)	218.0	771.0	491.0	1,480.0	676.0	2,156.0													
3) Attending Pupils Average	229.0	785.0	487.0	1,501.0	678.0	2,179.0													
	68.88 %		31.12 %		100.00 %														
B) Staff Positions																			
	PreK-K EPS FTE	Student to Staff	1-5 EPS FTE	Student to Staff	6-8 EPS FTE	Student to Staff	9-12 EPS FTE	Student to Staff	EPS FTE Total	Actual FTE Total	% Of EPS	SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary				
1) Teachers	15.27	(15:1)	46.18	(17:1)	28.65	(17:1)	42.38	(16:1)	132.47	133.0	1.00	x	7,819,022	7,787,590	5,364,467	2,423,123			
2) Guidance	0.65	(350:1)	2.24	(350:1)	1.39	(350:1)	2.71	(250:1)	7.00	9.0	0.78	x	573,086	445,769	307,067	138,702			
3) Librarians	0.29	(800:1)	0.98	(800:1)	0.61	(800:1)	0.85	(800:1)	2.72	1.0	2.72	x	74,591	203,167	139,951	63,216			
4) Health	0.29	(800:1)	0.98	(800:1)	0.61	(800:1)	0.85	(800:1)	2.72	4.8	0.57	x	298,356	169,302	116,623	52,679			
5) Education Techs	2.01	(114:1)	6.89	(114:1)	1.56	(312:1)	2.15	(316:1)	12.60	32.0	0.39	x	826,667	325,533	224,243	101,290			
6) Library Techs	0.46	(500:1)	1.57	(500:1)	0.97	(500:1)	1.36	(500:1)	4.36	5.0	0.87	x	144,491	125,938	86,752	39,186			
7) Clerical	1.15	(200:1)	3.93	(200:1)	2.44	(200:1)	3.39	(200:1)	10.90	11.0	0.99	x	419,560	415,553	286,253	129,300			
8) School Admin.	0.75	(305:1)	2.57	(305:1)	1.60	(305:1)	2.15	(315:1)	7.07	8.0	0.88	x	749,732	662,921	456,652	206,269			
C) Computation of Benefits:																			
	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits		Secondary Benefits										
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,928,108	2,677,720	=	1,541,308	696,207												
2) Education & Library Technicians	40.00%	X	310,995	140,476	=	124,398	56,190												
3) Clerical	40.00%	X	286,253	129,300	=	114,501	51,720												
4) School Administrators	21.00%	X	456,652	206,269	=	95,897	43,316												
D) Other Support Per-Pupil Costs:																			
	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support													
1) Substitute Teachers (1/2 Day)	50	50	1,501.0	678.0	=	75,050	33,900												
2) Supplies and Equipment	422	583	1,501.0	678.0	=	633,422	395,274												
3) Professional Development	72	72	1,501.0	678.0	=	108,072	48,816												
4) Instructional Leadership Support	35	35	1,501.0	678.0	=	52,535	23,730												
5) Co- and Extra-Curricular Student	46	140	1,501.0	678.0	=	69,046	94,800												
6) System Administration/Support	135	135	1,501.0	678.0	=	202,635	91,530												
7) Operations & Maintenance	1235	1466	1,501.0	678.0	=	1,853,735	993,948												
E) Other Adjustments:																			
1) Regional Adjustment for Staff & Substitute Salaries							Regional Index = 0.95		-352,853		-159,383								
Section 1: Totals																			
Divided by Attending Pupils:																			
												+		1,501.0		678.0			
Calculated EPS Rates Per Pupil:												=		7,661		8,147			

\$15680. Per-pupil amounts not related to staffing

Excluding system administration these costs are increased each year by the approved inflation factor.

\$15680-A. System administration allocation

The system administration allocation is \$135 per pupil based on the number of subsidizable students determined pursuant to section 15674. [PL 2021, c. 571, §30 (AMD).]

§15689. Adjustments to state share of total allocation

11. Minimum economically disadvantaged student adjustment.

How is the Disadvantage percent determined in section 2?

The Economic Disadvantage Percentage = the most recent October 1 Subsidy Economic Disadvantage student counts / the most recent October 1 Total Subsidy student counts. The subsidy counts come from student enrollment data in NEO.

The Economic Disadvantage Percentage in section 2 of the ED279 is the highest of three subsidy student count groupings: PreK-8, 9-12, and PreK-12.

$$\text{Subsidy Economic Disadvantaged} / \text{Subsidy Total} = \text{Economic \%}$$

	PreK-8	9-12	Total
Subsidy Economic Disadvantaged	677	240	917
Subsidy Total	1493	635	2128
Calculated %	45.34%	37.80%	43.09%

45.34% is the percentage in section 2 of the ED279

Other ED 279 questions

Is the approved bus allocation part of state and local share?

Yes – all education allocations from pages 2 and 3 of the ED 279 are subject to state and local share.

Where do the state valuations on page 4 come from?

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 *lessor* of the most recent or the **3-year average** of the 3 most recent MRS certified town valuations.

	2023 VALUATIONS PRELIMINARY FOR FY 25	2022 VALUATIONS PRELIMINARY FOR FY 24	2021 VALUATIONS PRELIMINARY FOR FY 23	2021/2022/2023 VALUATIONS 3-YEAR AVERAGE FOR FY 25	Lessor of 3-Year Average or 2023 FOR FY 25
Municipality A.	\$331,250,000	\$276,500,000	\$260,450,000	\$289,400,000	\$289,400,000
Municipality B.	\$372,000,000	\$355,450,000	\$332,950,000	\$353,466,667	\$353,466,667
Municipality C.	\$2,264,250,000	\$2,115,150,000	\$2,101,500,000	\$2,160,300,000	\$2,160,300,000
Municipality D.	\$1,248,150,000	\$1,132,450,000	\$1,080,150,000	\$1,153,583,333	\$1,153,583,333

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.

How is a minimum contributor determined?

Minimum Contributor Status

- As the EPS funding formula is used to equitably distribute limited State funds to the areas that need them the most, EPS provides less funds to towns with a higher ability to contribute, so it can provide more funds to SAUs that cannot.
- A town's **Municipal Allocation Distribution** = the SAU's total cost of education x the % of the total SAU students the town is responsible for.
- A town's **Ability to Contribute** to the cost of education = their town valuation x the EPS Mill expectation.
- A town's **Required Local Contribution** = is the **lessor** of the town's Ability to Contribute or the Municipal Allocation Distribution.
- If the town's Required Local Contribution is less than their Municipal Allocation Distribution, the actual town mill rate contributed is less than the EPS Mill expectation cap used for all other towns.
 - In other words, Minimum Contributors have an EPS Mill Rate that is **lower** than the EPS Mill expectation because their Municipal Allocation Distribution is less than their Ability to Contribute.
- In FY 26, 81 out of 252 SAUs, 32%, will be minimum contributors and in FY 25, 84 out of 255 SAUs, 33%, are minimum contributors.

NOTE: We no longer use the term "minimum receiver" as the term minimum contributor is what is in statute and minimum receiver does not explain what occurs. Minimum contributor is specific to the Required Local Contribution portion of the EPS formula and is a more accurate way to explain the fact that if an SAU is below the current required mill expectation, they are actually contributing less than the mill rate cap that all other towns are required to contribute towards their local education.

Calculation of State and Local Minimum Contributor

Section 4 : Calculation of Required Local Contribution - Mill Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Boothbay	260.0	67.18%	4,271,292.16 +	0.00 =	4,271,292.16
Boothbay Harbor	127.0	32.82%	2,086,689.62 +	0.00 =	2,086,689.62
Total	387.00	100.00%	6,357,981.78	0.00	6,357,981.78

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
Boothbay	1,085,633,333	6.62	7,186,892.66
Boothbay Harbor	869,700,000	6.62	5,730,934.00
Total	1,951,333,333		12,917,826.66

Specific Town: Boothbay (67.18% of Students)

Total SAU Cost of Education per EPS = **\$6,357,981.78**

Percentage of Cost Town Responsibility = **\$4,271,292.16**

Town Valuation = **\$1,085,633,333**

x Mil Rate Expectation = 6.62

= Local Ability to Contribute = **\$7,186,892.66**

Notes:
 Actual Local Contribution Mill Rate Paid = 3.43
 State Share % of Total Cost after adjustments = 12.9%

Total Cost of Education per EPS for Town = **\$4,271,292.16**
 Minus Local Ability to Pay = **\$7,186,892.66**
 Equals State Contribution to SAU Prior to Adjustments = **\$0** *
 State Contribution after Minimum Payer Adjustment = **\$ 551,113.29**
 Adjusted Local Share after Minimum Payer Adjustment = **\$3,720,178.87**
 * This is an example of a Minimum Contributor

Calculation of State and Local Minimum Contributor Adjustments Section 5A

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

§15689. Adjustments to state share of total allocation

Beginning July 1, 2005, adjustments to the state share of the total allocation must be made as set out in this section. [PL 2003, c. 712, §17 (NEW).]

SAU's with no or very little State Share in section 4C are eligible for Minimum Contributor Adjustments.

As minimum contributor SAUs are already contributing at a mill rate less than the EPS mill rate expectation, these 5A adjustments reduce their local mill rate more as they increase the State Share and reduce the Local Share of the EPS allocation. The further reduced mill rate is at the bottom of section 5.

C) Adjusted State Contribution

Local and State Percentages Prior to Adjustments :

Local Share % = 92.58 %

State Share % = 7.42 %

Local and State Percentages After Adjustments :

Local Share % = 74.47 %

State Share % = 25.53 %

ED a79 – Section 5: Debt Service Allocation Adjustment

Minimum Debt Service Adjustment: Title 20A, §15689, Subsection 2 Debt Service Adjustment mill rate for FY26 = (6.10-.21)/1000 .005890

- Eligibility Criteria:**
1. Must have principal and interest payments on the ED 279 (State Subsidized Debt)
 2. State Share by town must be less than the Total Debt Service allocation less the valuation times the debt service adjustment mill rate.

Calculation:	RSU 08/SAD 08		RSU 75/SAD 75			
	Portage Lake	Vinalhaven	Bowdoin	Bowdoinham	Harpswell	Topsham
Does the SAU or Town have Principal & Interest Payments?	Yes	NO	Yes	Yes	Yes	Yes
EPS Total Allocation Distribution by Town (100%)	569,175.88		7,787,549.37	6,907,556.29	562,6504.41	18,616,136.76
Total Debt Service by Town	163,472.29		745,268.30	661,052.98	538,456.34	1,781,563.86
Current State Share before Adjustments by Town	42,237.55		5,792,137.70	4,455,966.29	-	10,762,793.43
State Valuation (Lessor of 3 year average or Previous year valuation)	86,383,333		327,116,667	401,900,000	2,375,200,000	1,287,433,333
New Required Debt Service Local share = Valuation x (Debt Service Mill Rate (0.21) ÷ 1000)	18,140.50	-	68,694.50	84,399.00	498,792.00	270,361.00
New Debt State Share = Total Debt Service by Town - the new Required Debt Service Local Share	145,331.79	-	676,573.80	576,653.98	39,664.34	1,511,202.86
If Difference is Greater than State Share Before Adjustments = Eligible	YES	NO	NO	NO	YES	NO
Total Allocation less Total Debt Service by Town	405,703.59	-	7,042,281.07	6,246,503.31	5,088,048.07	16,834,572.90
New Ability to Contribute = Town Valuation x the Debt Service Adjustment mill rate	508,797.83	-	1,926,717.17	2,367,191.00	13,989,928.00	7,582,982.33
New EPS Total Allocation Distribution by Town = Lessor of New Required Debt Service local share or New Ability to Contribute	405,703.59	-	1,926,717.17	2,367,191.00	5,088,048.07	7,582,982.33
If eligible New State Share = New Debt State Share	145,331.79	-	676,573.80	576,653.98	39,664.34	1,511,202.86
Debt Service Adjustment Amount = New State Share - Current State Share before adjustments	103,094.24	-	-	-	39,664.34	-

The values used in the debt service adjustment allocation come from section 4 of the ED279.

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Thr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Portage Lake Public Schools	32.0	100.00%	405,703.59	163,472.29	569,175.88
Total	32.00	100.00%	405,703.59	163,472.29	569,175.88

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
Portage Lake Public Schools	86,383,333	6.10	526,938.33
Total	86,383,333		526,938.33

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)
Portage Lake Public Schools	569,175.88	526,938.33	6.10	42,237.55
Total	569,175.88	526,938.33		42,237.55

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

§15689. Adjustments to state share of total allocation

2. Adjustment for debt service. Each school administrative unit may receive an adjustment for a debt service determined as follows.

ED 279 STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333 2/5/2025

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT
Portage Lake Public Schools 2025 - 2026

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	569,175.88	526,938.33	42,237.55
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-103,094.24	103,094.24
Totals after adjustment to Local and State Contributions	569,175.88	423,844.09	145,331.79

ED 279 – Section 5: Calculation of Debt Service Mill Rate

	EPS Mill Rate	6.10
	Total State Debt	103,198,753.85
	Local Share %	45%
	Local Share of Debt (103,198,753.85* 45%)	\$46,729,891
	Total State Valuation	\$233,708,750,003
	Debt Mill Rate = (46,729,891/233,708,750,003)rounded up to 5 decimal points *1000	0.21
	Debt Service Local Share Ability to Contribute rate (6.10-.21)/1000	0.00589

	G	H
9	EPS Mill Rate	6.10
10		
11	Total State Debt	103,198,753.85
12	Local Share %	45%
13	Local Share of Debt (103,198,753.85* 45%)	=H11*H12
14	Total State Valuation	\$233,708,750,003
15	Debt Mill Rate = (46,729,891/233,708,750,003)rounded up to 5 decimal points *1000	=ROUNDUP(H13/H14,5)*1000
16	Debt Service Local Share Ability to Contribute mill rate (6.10-.21)/1000	=(H9-H15)/1000

ED 279 – Section 5: Debt Service Allocation Adjustment

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	31,681,243.67	13,700,458.07	17,980,785.60
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-501,635.95	501,635.95
7) Minimum Special Education Adj. for Towns in SAU		-493,280.00	493,280.00
Totals after adjustment to Local and State Contributions	31,681,243.67	14,771,582.72	16,909,660.95
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			2,247,773.61
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			81,777.43
9) Minimum Teacher's Salary Adjustment			0.00
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) MultiLingual Learner Hardship funds			0.00
13) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			19,239,211.99

Local and State Percentages Prior to Adjustments :

Local Share % = 49.77 % State Share % = 50.23 %

Local and State Percentages After Adjustments :

Local Share % = 46.63 % State Share % = 53.37 %

FY1 : 100% EPS Allocation

31,681,243.67

***** WARRANT ARTICLE *****

Member Municipality	Debt Service Adj.Sec.5 Line A1
Arrowsic	82,123.87
Bath	0.00
Phippsburg	419,512.08
Woolwich	0.00
Totals	501,635.95

Min. Spec. Ed. RSU
Towns Adj.Sec.5 Line
A4

76,018.00
0.00
417,262.00
0.00
493,280.00

Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
696,350.16	538,208.29	3.64%	4.24
18,467,083.64	7,893,400.00	53.44%	6.10
3,822,256.84	2,985,482.76	20.21%	3.53
8,695,553.03	3,354,491.67	22.71%	6.10
31,681,243.67	14,771,582.72	100.00%	

ED 279 – Section 5: Minimum Special Education Allocation Adjustment

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:	Brooklin	Georgetown	RSU61	Roque Bluffs
100% Special Education Amount from Section 3A, Line 2 & 3	91,377.64	245,788.48	4,453,403.44	12,845.04
Multiply by current Minimum Percentage (FY 25 = 50%)	45,688.82	122,894.24	2,226,701.72	6,422.52
State Share before adjustments - Section 5A	-	-	1,359,919.92	-
Difference from Minimum Percentage Amount	45,688.82	122,894.24	866,781.80	6,422.52
If Difference is Greater than Zero = Eligible	YES	YES	YES	YES
Adjustment for Special Education Costs at 50% = Difference	45,688.82	122,894.24	866,781.80	6,422.52
New State Share including Min. Special Ed Adjustment =	45,688.82	122,894.24	2,226,701.72	6,422.52

ORG ID : 90 Brooklin Public Schools 2024 - 2025

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure	Inflation Adjustment		
1) Gifted & Talented Expenditures from 2022 - 2023	0.00	X	101.90%	= 0.00
2) Special Education - EPS Allocation		X		= 91,377.64
3) Special Education - High-Cost Out-of-District Allocation		X		= 0.00
4) Transportation Operations - EPS Allocation		Y		= 175,984.95
5) Approved Bus Allocation (Purchase Year FY 24 or earlier)		X		= 0.00
Total Other Subsidizable Costs				= 267,362.59

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)
Brooklin Public Schools	998,649.01	998,649.01	2.68	0.00
Total	998,649.01	998,649.01		0.00

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

Title 20-A: EDUCATION
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AND SERVICES

§15689. Adjustments to state share of total allocation

1. Minimum state allocation.

B. The school administrative unit's special education costs as calculated pursuant to section 15681-A, subsection 2 multiplied by the following transition percentages:

(16) In fiscal year 2020¹-21 and succeeding years, 50%.

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

ORG ID : 90 Brooklin Public Schools 2024 - 2025

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	998,649.01	998,649.01	0.00
2) Adjustment for 50 % of Special Education costs		-45,688.82	45,688.82

ED 279 – Section 5: Minimum State Subsidy Adjustment

1. Must have subsidy student counts
2. Must State Share lower than calculated 5% adjustments.

Calculation:	RSU 08/SAD 08		Deer Isle Stonington CSD		Beddington	Northfield
	Portage Lake	Vinalhaven	Deer Isle	Stonington		
Elementary EPS Rate	7,940	8,209	7,778		6,577	7,071
Secondary EPS Rate	8,439	8,708	8,277		7,863	8,421
Calculate Elementary EPS Rate * 5%	397.00	410.45	388.9		328.85	353.55
Calculate Secondary EPS Rate * 5%	421.95	435.4	413.85		393.15	421.05
Average Elementary Subsidizable Pupils	22	118.5	249.5		6	9.5
Average Secondary Subsidizable Pupils	10	31.5	81		1	9.5
Multiply Subsidizable Elementary Pupils x New 5% Rate	8,734.00	48,638.33	97,030.55		1,973.10	3,358.73
Multiply Subsidizable Secondary Pupils x New 5% Rate	4,219.50	13,715.10	33,521.85		393.15	3,999.98
Add the two calculated amounts	12,953.50	62,353.43	130,552.40		2,366.25	7,358.70
Compare to State Share before adjustments - Section 5A	42,237.55	-	0.00		-	-
If State Share is less than Total of both 5% amounts = Eligible	NO	YES	YES		YES	YES
Minimum Subsidy Adjustment =	-	62,353.43	130,552.40		2,366.25	7,358.70
If also eligible for Minimum Special Ed Adj the greater of the two adjustments will be allocated.	-	-	0.00		2,366.25	7,358.70

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

ORG ID : 64

Beddington 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	62,981.70	62,981.70	0.00
3) Minimum State Allocation Adjustment - 5%		-2,366.25	2,366.25
Totals after adjustment to Local and State Contributions	62,981.70	60,615.45	2,366.25

B) Other Adjustments to State Contribution Only

Title 20-A: EDUCATION
Part 7: SCHOOL FINANCE
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AND SERVICES

§15689. Adjustments to state share of total allocation

1. Minimum state allocation.
- A. The sum of the following calculations:

(1) Multiplying 5% of each school administrative unit's

§15689. Adjustments to state share of total allocation

1-A. Adjustments to state contributions to member municipalities in certain school districts. organizational structure received an adjustment under subsection 1, paragraph B for fiscal year 2007-08 or fiscal year 2008-09. For each

Only towns eligible in 08-09
RSU 1 Arrowsic
Phippsburg
RSU 5 Freeport
RSU 12 Westport Island
RSU 23 Old Orchard Beach
RSU 24 Gouldsboro (Peninsula CSD)
Winter Harbor (Peninsula CSD)
RSU 78 Dallas Plt
Rangeley
Rangeley Plt
Sandy River Plt

Member Municipality	Min. Spec. Ed. RSU Towns Adj. Sec.5 Line A4
Arrowsic	77,156.00
Bath	0.00
Phippsburg	386,397.00
Woolwich	0.00
Totals	463,553.00

ED 279 – Section 5: Minimum Special Education RSU Adjustment

Minimum Special Education Adjustment for Towns in a Newly Formed Regional School Unit (RSU) with prior Eligibility: Title 20A, §15689, subsection 1-B

Eligibility Criteria:

1. Municipalities whose prior original SAU received the Minimum Special Education Adjustment in FY 08 or FY 09
2. Must have subsidy student counts
3. State Share must be less than Special Ed Allocation x current minimum percentage per Statute
4. 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:	RSU 01			
	Arrowsic	Bath	Phippsburg	Woolwich
Was prior SAU eligible to receive the Minimum Special Ed Adj. in FY 08 or FY 09?	YES	NO	YES	NO
% Pupils by Town Section 4A	2.50%		12.52%	
100% Special Ed Amount from Section 3A, Line 3 & 4 * % Pupils by Town Section 2A	154,311.95		772,794.23	
Multiply by current Minimum Percentage (FY 25 = 50%)	77,155.97		386,397.11	
State Share before adjustments - Section 5A	-		-	
Difference from Minimum Percentage Amount	77,155.97		386,397.11	
If Difference is Greater than State Share Before Adjustments = Eligible	YES		YES	
Adjustment for Special Education Costs	77,156.00		386,397.00	

ORG ID : 1438	RSU 01 - LKRSU	2024 - 2025
Section 5: Totals and Adjustments		
		Section : 5
	Total Allocation	Local Contribution State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	30,624,145.85	15,275,796.10 15,348,349.75
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		638,668.85 638,668.85
4) Minimum Special Education Adj. for Towns in a RSU		-463,553.00 463,553.00

§15689. Adjustments to state share of total allocation

11. Minimum economically disadvantaged student adjustment.

Eligibility Criteria:						
1. Disadvantaged Percentage must be greater than State Average Disadvantaged Percentage rate.	FY 26 = 52.43%					
2. Must also receive either the Minimum Subsidy or Minimum Special Education Adjustment.						
3. Must Operate a School.						
		RSU 08/SAD 08	Deer Isle Stonington CSD			
Calculation:	Portage Lake	Vinalhaven	Deer Isle	Stonington	St. George	Whiting
Disadvantaged Percentage	43.48%	67.86%	59.45%		51.74%	52.94%
Is Disadvantaged Percentage Greater than State Average Disadvantaged Rate?	NO	YES	YES		NO	YES
Does SAU operate a school?	NO	YES	YES		YES	YES
Does SAU receive either Min. Subsidy or Min. Special Ed Adjustment?	NO	YES	YES		YES	YES
If the SAU has a YES in all 3 previous rows, then they are Eligible:	NO	YES	YES		NO	YES
Disadvantaged total allocation amounts from Page 2 ED 279 report	-	169,435.15	310,485.76		273,149.88	33,203.80
Disadvantaged Adjustment Equals	-	169,435.15	310,485.76		273,149.88	33,203.80
			68.90%	31.10%		
			213,924.69	96,561.07		

Whiting screen shot showing Disadvantage allocations on next page.

$$1702.56 + 11811.51 + 11388.78 + 567.52 + 3937.17 + 3796.26 = 33,203.80$$

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT			
ORG ID : 1413	Whiting Public Schools	2025 - 2026	
Section 5: Totals and Adjustments		Section : 5	
		Total Allocation	Local Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment		580,075.11	536,088.33
2) Adjustment for 50% of Special Education costs			-23,473.88
5) Minimum Economically Disadvantaged Student Adjustment			33,203.80

ED 279 – Section 5: Minimum Economic Disadvantaged Adjustment - 2

ED 279		STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333				1/27/2025	
STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT							
ORG ID : 1413		Whiting Public Schools				2025 - 2026	
Section 2: Operating Cost Allocations						Section : 2	
A) Subsidizable Pupils (Includes Superintendent Transfers)							
		PreK	K-8	9-12	Total		
1)	October 2023	1.0 +	19.0 +	18.0 =	38.0		
2)	October 2024 (may include PreK estimates)	3.0 +	23.0 +	17.0 =	43.0		
3)	Subsidizable Pupils Average	2.0 +	21.0 +	17.5 =	40.5		
B) Basic Counts							
		Average Pupils			SAU EPS Rates from	Basic Cost Allocations	
					Page 1		
1)	PreK Pupils (Most Recent Oct Only)	3.0		X	7,094 =	21,282.00	
2)	K-8 Pupils	21.0		X	7,094 =	148,974.00	
3)	9-12 Pupils	17.5		X	8,164 =	142,870.00	
4)	Adult Education Courses at .1	0.0		X	8,164 =	0.00	
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		X	7,094 =	0.00	
6)	K-8 Equiv. Instruction Pupils	0.000		X	7,094 =	0.00	
7)	9-12 Equiv. Instruction Pupils	0.000		X	8,164 =	0.00	
C) Weighted Counts (Most Recent Oct Only)							
		Pupils			SAU EPS Rates from	Weighted Cost Allocations	
					Page 1		
1)	PreK Disadvantaged @ 0.5294	1.6	X	0.15	X	7,094 =	1,702.56
2)	K-8 Disadvantaged @ 0.5294	11.1	X	0.15	X	7,094 =	11,811.51
3)	9-12 Disadvantaged @ 0.5294	9.3	X	0.15	X	8,164 =	11,388.78
4)	PreK Multilingual Learners	0.0	X		X	7,094 =	0.00
5)	K-8 Multilingual Learners	0.0	X		X	7,094 =	0.00
6)	9-12 Multilingual Learners	0.0	X		X	8,164 =	0.00
D) Targeted Funds							
		Pupils			EPS Weights	EPS Targeted	Targeted Cost Allocations
						Amount	
1)	PreK Student Assessment (Most Recent Oct Only)	3.0			X	56.00 =	168.00
2)	K-8 Student Assessment	21.0			X	56.00 =	1,176.00
3)	9-12 Student Assessment	17.5			X	56.00 =	980.00
4)	PreK Technology Resources (Most Recent Oct Only)	3.0			X	123.00 =	369.00
5)	K-8 Technology Resources	21.0			X	123.00 =	2,583.00
6)	9-12 Technology Resources	17.5			X	369.00 =	6,457.50
7)	PreK Pupils (Most Recent Oct Only)	3.0	X	0.10	X	7,094 =	2,128.20
8)	K-2 Pupils	10.0	X	0.10	X	7,094 =	7,094.00
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)	1.6	X	0.05	X	7,094 =	567.52
10)	K-8 Disadvantaged Targeted	11.1	X	0.05	X	7,094 =	3,937.17
11)	9-12 Disadvantaged Targeted	9.3	X	0.05	X	8,164 =	3,796.26
E) Isolated Small School Adjustment							
1)	PreK-8 Isolated Small School Adjustment					=	26,488.08
2)	9-12 Isolated Small School Adjustment					=	0.00
Section 2: Operating Allocation Totals						= 393,773.58	

ED 279 – Section 5: Multilingual Hardship

[Public Law 2023 Chapter 412](#) Part JJJJ

What do SAUs need to do to receive the Multilingual (EL) Hardship funds?

- No action is required by the SAU. DOE automatically determines eligibility following each student data collection period on October 1st and April 1st.
- Once eligibility is determined, the funding will be allocated to each SAU as an adjustment to the school funding allocation on the ED 279 report section 5B.

How is eligibility for the Multilingual (EL) Hardship funds determined?

- The increased student enrollment is a result of a student's becoming the fiscal responsibility of the school administrative unit after the passage of the annual budget for the current fiscal year; and
- The school administrative unit's unexpected increased enrollment results in an **increase of 3% or more in the English (multilingual) learner weighted allocation** (section 2C), as calculated pursuant to section 15675, subsection 1.

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

§15689. Adjustments to state share of total allocation

16. English learner budgetary hardship adjustment.

ED 279 – Section 5: Multilingual Hardship - 2

FY 25 Multilingual Hardship Calculation occurs twice a year – October 2024 compared to October 2023 and April 2025 compared to October 2024

- Using October comparison, if October 2024 ML counts are > October 2023 ML counts - using the per pupil rates from page 1 of the ED 279 and the ML weights from page 2 of the ED279 calculate an updated ML allocation using the 2024 ML student counts is calculated. (FY25 allocations are calculated using October 2023 counts)

Page 1 Per Pupil Rates		ML October 1 counts		Oct-24				Oct-23				ML weights from page 2	
Elementary	Secondary	SAU Name	PreK	K-8	9-12	PreK-12	PreK	K-8	9-12	PreK-12	1 to 15	251 or more	
7661	8147	Augusta Public Schools	0	100	59	159	0	69	43	112	0.7	0.525	

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

ML Allocation	PreK	K-8	9-12	Total
Original	$7,661 * 0 * .5 = 0$	$7661 * 69 * .5 = 264,304.50$	$8,147 * 43 * .5 = 175,160.50$	439,465.00
New	$7,661 * 0 * .5 = 0$	$7661 * 100 * .5 = 383,050.00$	$8147 * 59 * .5 = 240,336.50$	623,386.50

- Determine if the percentage increase of the ML allocation is $\geq 3\%$ by dividing the original calculated ML allocation by the new ML allocation.

	Total
New ML allocation	623,386.50
Original from FY25	439,465.00

$$623,386.50 - 439,465.00 = 183,921.50$$

$$183,921.50 / 439,465.00 = 4.2\% \text{ which is } > 3\%$$

16. English learner budgetary hardship adjustment

ED 279 – Section 5: Multilingual Hardship - 3

- The difference between the new ML allocation and the original FY25 ML allocation is added to the original FY25 EPS total allocation to determine the new EPS total allocation.

	Total
FY2025 Total Allocation	28,873,459.23
Additional ML Hardship	183,921.50
New EPS total Allocation	29,057,380.73

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	2,680,453.73
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) Less MaineCare Seed - Private	(404,099.92)
11) Less MaineCare Seed - Public	(20,306.64)
12) MultiLingual Learner Hardship funds	103,203.02

- Augusta's ability to contribute from page 4 of the ED 279.

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Augusta Public Schools	1,926,366,667	6.62	12,752,547.34
Total	1,926,366,667		12,752,547.34

$$\text{New State Share \%} = 29,057,380.73 \text{ (New EPS Allocation)} - 12,752,547.34 \text{ (Augusta's Required Local)} = 16,304,833.39$$

$$16,304,833.39 / 29,057,380.73 = 56.11\%$$

- If the new state share is < 55% the ML hardship % used is 55%; if the new state share % is > 55% then the new state share % is used. (for Augusta the new State Share is 56.11%)
- The new state share % is multiplied by the difference between the October 2024 and 2023 ML allocations to get the ML hardship amount. $183,921.50 * 56.112\% = 103,203.02$