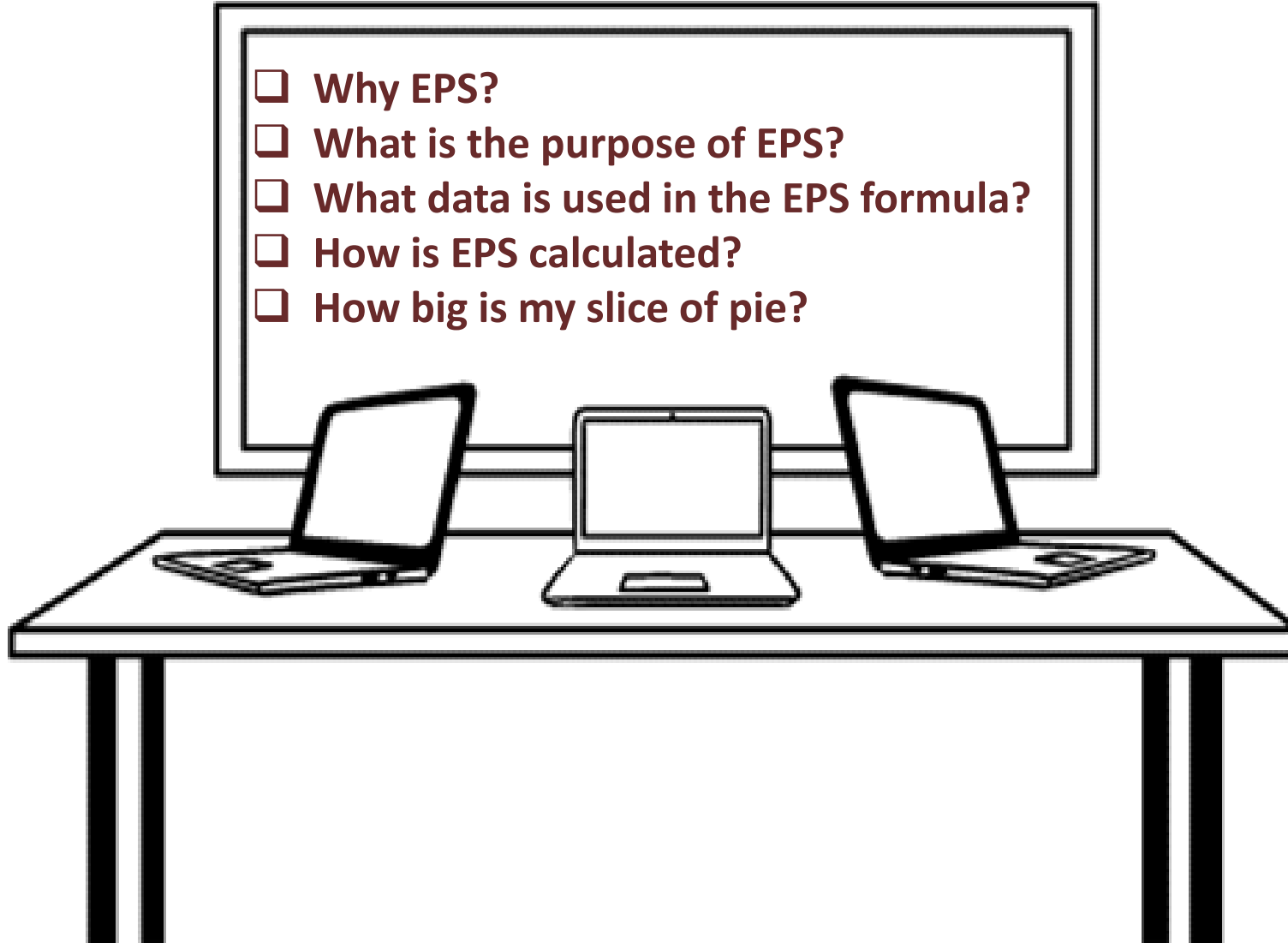


# School Finance 101 – Essential Programs and Services

- 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**

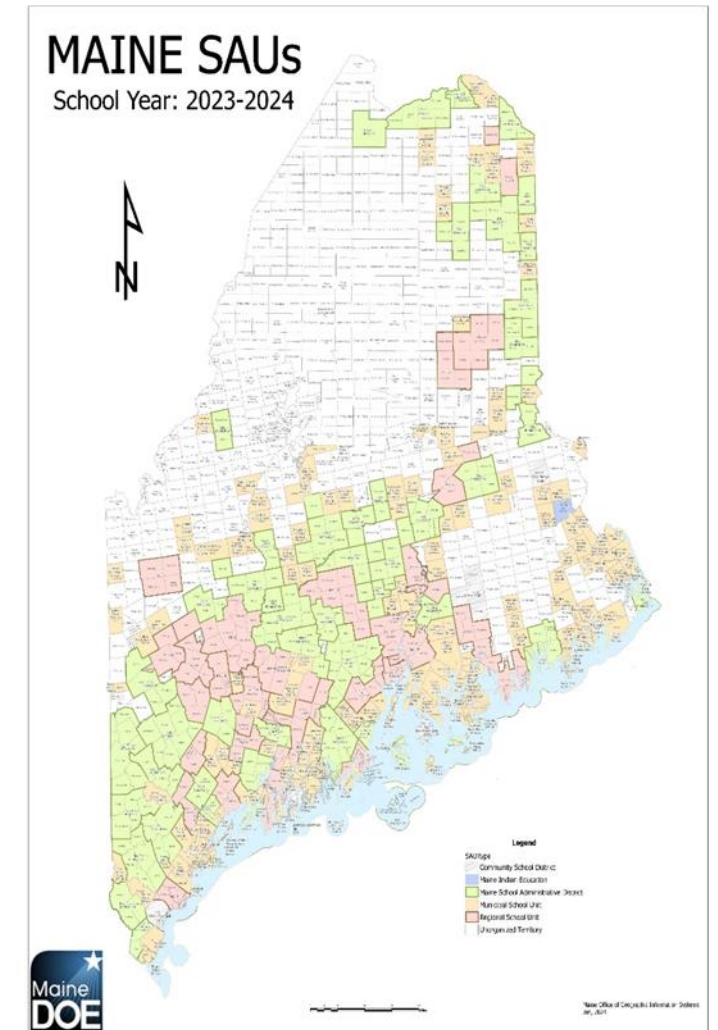
### §15670. Short title

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?

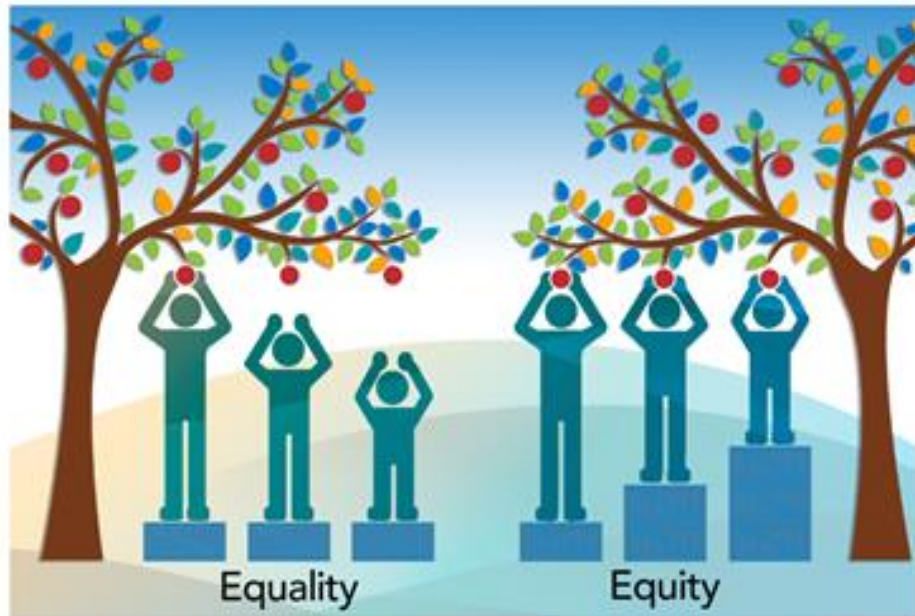
- Prior to the implementation of the Essential Programs and Service (EPS) Funding Model, traditional approaches to school funding determined education needs in terms of revenue – by taking whatever dollars are available and dividing them in such a way as to ensure there are equal education dollars behind 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



# What data is used in the EPS formula?

**Student Data:** All student information that is valid October 1<sup>st</sup> is part of the enrollment data.

Synergy – State’s Student Information System [https://www.maine.gov/doe/data-reporting/collection/helpdesk/resources/synergy\\_instructions](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 \(FY 25 - updated 2/28/24\)](#)
- **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 30<sup>th</sup> snapshot of Full Time Equivalent (FTE) regular instruction staff.

**Budget Data:**

- Actual expenditures
- Actual revenues
- Actual balance sheet



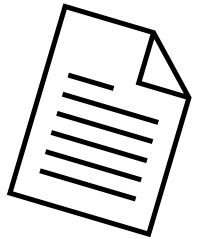
## What is the ED279 Report?

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>

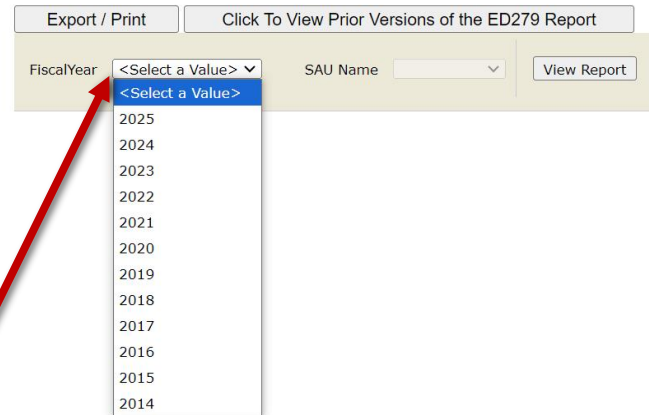
- Choose Fiscal Year:

- 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/Print" button to download a PDF format of Note: If you are using Internet Explorer 10, please use in compatability mode.



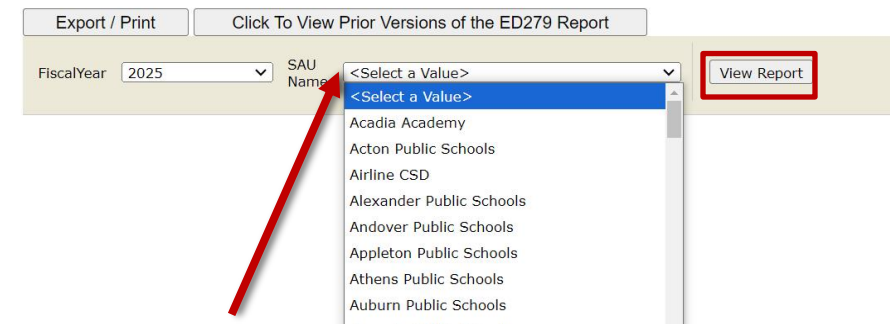
Export / Print    Click To View Prior Versions of the ED279 Report

FiscalYear: <Select a Value>    SAU Name: <Select a Value>    View Report

2025  
2024  
2023  
2022  
2021  
2020  
2019  
2018  
2017  
2016  
2015  
2014

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



Export / Print    Click To View Prior Versions of the ED279 Report

FiscalYear: 2025    SAU Name: <Select a Value>    View Report

<Select a Value>  
Acadia Academy  
Acton Public Schools  
Airline CSD  
Alexander Public Schools  
Andover Public Schools  
Appleton Public Schools  
Athens Public Schools  
Auburn Public Schools

# 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.

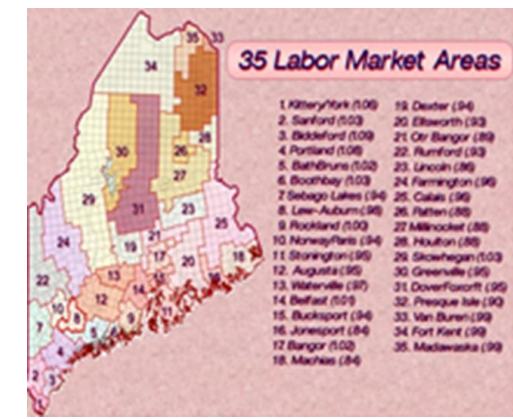


Figure 3: Regional Adjustment By Labor Market Area (2004-05 Data)

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
<b>Maine</b>	<b>1.00</b>

# 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 1<sup>st</sup> is part of the enrollment data.



## 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 %

## 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

## SCHOOL STAFF



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	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

## Section 1 B – Staff Positions and Salary Matrices

### FY 25 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	40,760	43,613	47,282	52,173	52,173
1-5	42,798	45,651	49,320	54,211	54,211
6-10	47,689	50,950	54,211	59,102	59,102
11-15	54,618	57,879	61,140	66,031	66,031
16-20	60,732	63,993	67,254	72,145	72,145
21-25	65,624	68,884	72,145	77,036	77,036
26-30	68,069	71,330	74,591	79,482	79,482
31+	69,700	72,553	76,221	81,112	81,112

#### 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	0.83	1.00	1.16	0.83	1.00
1-5	0.98	1.15	1.31	0.98	1.15	1.31
6-10	1.12	1.29	1.44	1.12	1.29	1.44
11-15	1.21	1.37	1.53	1.21	1.37	1.53
16+	1.25	1.41	1.57	1.25	1.41	1.57

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	16,076	19,369	22,468	16,076	19,369
1-5	18,982	22,274	25,373	18,982	22,274	25,373
6-10	21,693	24,986	27,891	21,693	24,986	27,891
11-15	23,436	26,536	29,635	23,436	26,536	29,635
16+	24,211	27,310	30,409	24,211	27,310	30,409

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		96,715							
Actual FTEs:		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	School Enrollment Ratio:	.88	.92	.96	1.01	1.05	1.11	1.18	1.24
	FTE Salary	84,694	88,544	92,393	97,205	101,055	106,830	113,567	119,341
1. B. Asst. Principals	School Enrollment Ratio:	.70	.73	.78	.83	.87	.93	.99	1.06
	FTE Salary	67,370	70,257	75,070	79,882	83,731	89,506	95,281	102,018

PRINCIPAL  
ASSISTANT PRINCIPAL  
TEACHING PRINCIPAL

#### SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary
<1	1.00	30,967
1-5	1.08	33,444
6-10	1.18	36,541
11-15	1.27	39,328
16+	1.30	40,257

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	30,816	33,281	36,363	39,136	40,061

#### SALARY MATRIX for Health staff

State-wide Average Salary		59,701				
Years of Experience	Health Salary Factor	Health Salary				
	<1	0.85	50,746			
1-5	0.93	55,522				
6-10	0.94	56,119				
11-15	1.06	63,283				
16+	1.11	66,268				

NURSE

Health	Years of Experience				
	<1	1-5	6-10	11-15	16+
FTE	1.00	1.00	1.00	1.00	1.00
Salary	50,499	55,251	55,845	62,975	65,945

# 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	5,928,108	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	X 1,501.0	678.0	=	75,050	33,900
2)	Supplies and Equipment	422	583	X 1,501.0	678.0	=	633,422	395,274
3)	Professional Development	72	72	X 1,501.0	678.0	=	108,072	48,816
4)	Instructional Leadership Support	35	35	X 1,501.0	678.0	=	52,535	23,730
5)	Co- and Extra-Curricular Student	46	140	X 1,501.0	678.0	=	69,046	94,920
6)	System Administration/Support	135	135	X 1,501.0	678.0	=	202,635	91,530
7)	Operations & Maintenance	1235	1466	X 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

EPS Per Pupil cost rates used in Section 2 Calculations

Section 1: Totals		Elementary	Secondary
Divided by Attending Pupils:	÷	1,501.0	678.0
Calculated EPS Rates Per Pupil:	=	7,661	8,147

# 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				
B) Basic Counts										Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations			
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		EPS Weights		SAU EPS Rates from Page 1		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 Weights		EPS Targeted Amount		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	



## 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](mailto: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

1/22/2025

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

ORG ID : 28

Augusta 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	136,956.22	X	101.90%	=	139,558.39
2) Special Education - EPS Allocation		X		=	4,892,474.11
3) Special Education - High-Cost Out-of-District Allocation		X		=	186,736.88
4) Transportation Operating - EPS Allocation		X		=	1,834,896.04
5) Approved Bus Allocation (Purchase Year FY 24 or earlier)		X		=	0.00
<b>Total Other Subsidizable Costs</b>				=	<b>7,053,665.42</b>
<b>B) Teacher Retirement Amount (Normalized Cost)</b>					<b>830,573.74</b>

Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 27,599,084.23

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal		Interest		Total
AUGUSTA	12/01/2024	NEW CONY HIGH SCHOOL	1,135,000.00	+	83,875.00	=	1,218,875.00
	06/01/2025	NEW CONY HIGH SCHOOL	0.00	+	55,500.00	=	55,500.00
<b>2) Total Debt Service Principal &amp; Interest Payments</b>			<b>1,135,000.00</b>		<b>139,375.00</b>		<b>1,274,375.00</b>
3) Approved Lease for 2023 - 24		Augusta Public Schools					0.00
4) Approved Lease Purchase for 2023 - 24 for		Augusta Public Schools					0.00
<b>Total Debt Service Allocation</b>					=		<b>1,274,375.00</b>

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 28,873,459.23

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

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 25 Mill Rate = 6.62

### 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".

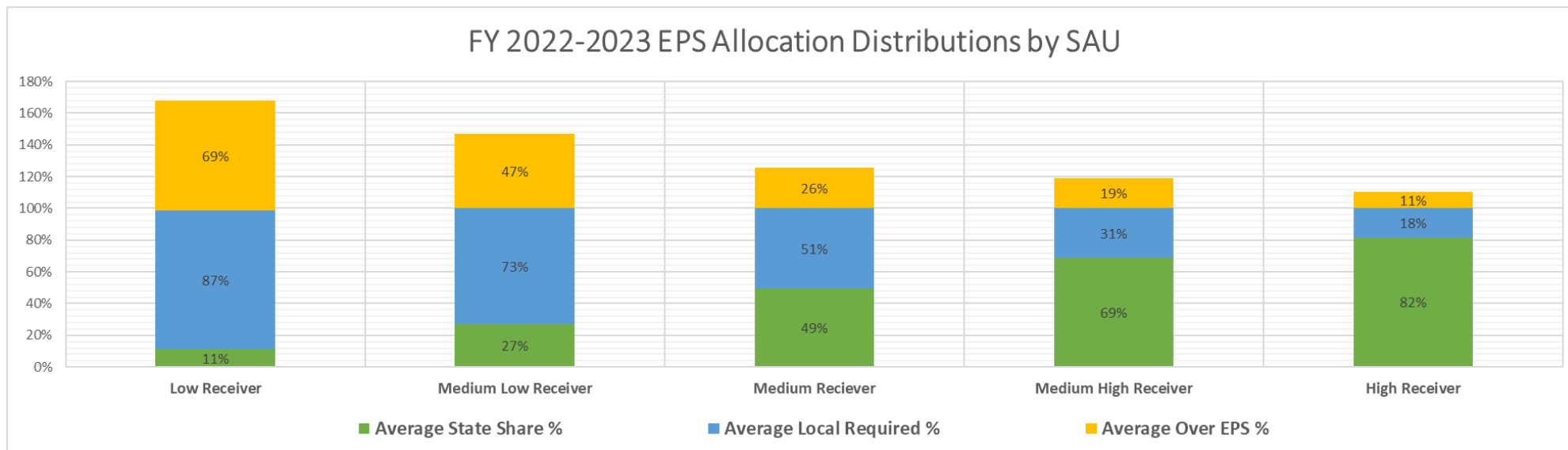
# ED 279 Section 4 - State and Local Shares

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.

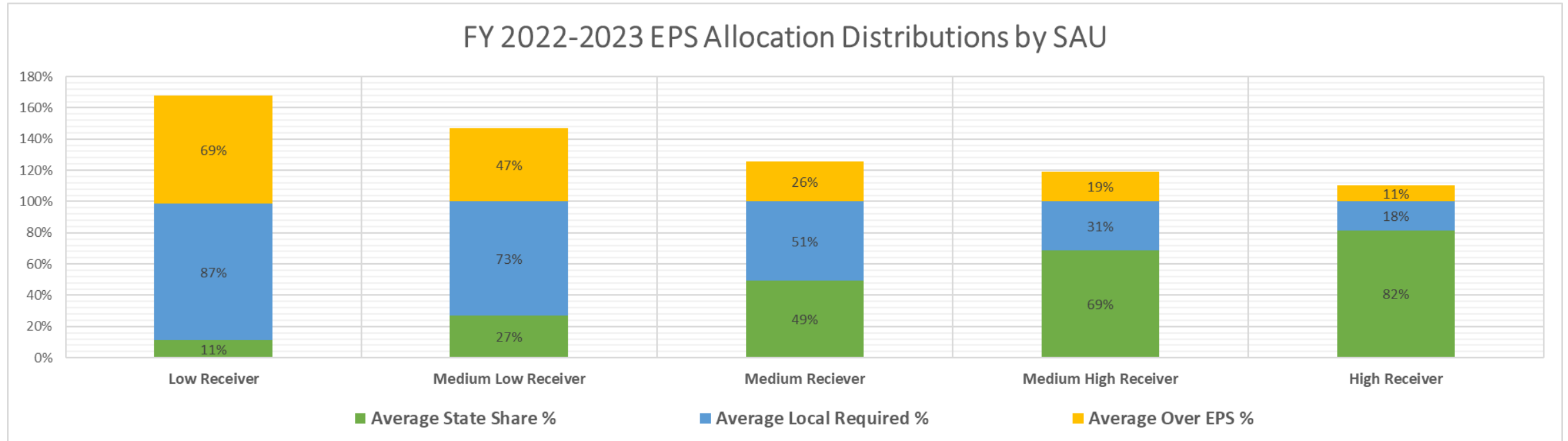
The EPS formula (per Title 20-A, [Chapter 606-B](#)) provides the state with a mechanism for establishing **a minimum sufficient funding level** to ensure the opportunity for all Pre-K to 12 grade level students to meet the standards and goals established in Title 20-A, [Chapter 222](#); (Maine Learning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

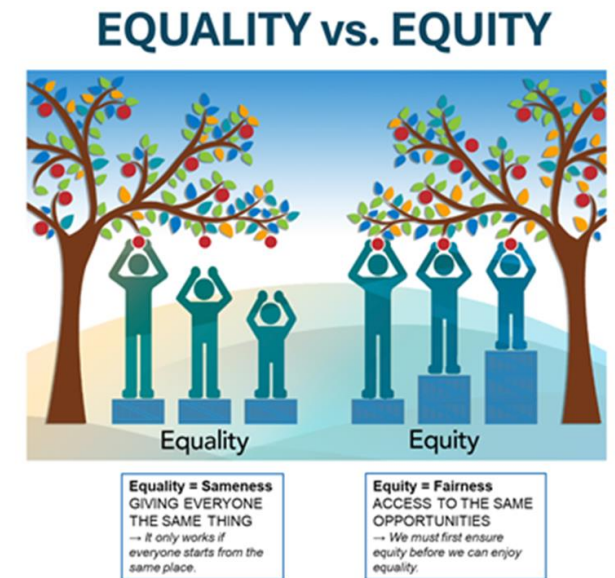
Many SAUs raise above and beyond what the State requires for the local share – that is referred to as "additional local".



- 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.



ED 279 STATE OF MAINE DEPARTMENT OF EDUCATION AUGUSTA 04333 8/1/2024

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

ORG ID : 28 Augusta Public Schools 2024 - 2025

### 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	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
Augusta Public Schools	2,140.0	100.00%	27,599,084.23	1,274,375.00	28,873,459.23
<b>Total</b>	<b>2,140.00</b>	<b>100.00%</b>	<b>27,599,084.23</b>	<b>1,274,375.00</b>	<b>28,873,459.23</b>

#### 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
<b>Total</b>	<b>1,926,366,667</b>		<b>12,752,547.34</b>

#### 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	28,873,459.23	12,752,547.34	6.62	16,120,911.89
<b>Total</b>	<b>28,873,459.23</b>	<b>12,752,547.34</b>		<b>16,120,911.89</b>

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



# 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 25, 85 out of 255 School Administrative Units (SAUs), 34% 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

10/21/2024

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

ORG ID : 542

York Public Schools

2024 - 2025

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
York Public Schools	1,569.5	100.00%	23,117,798.13	0.00	23,117,798.13
<b>Total</b>	<b>1,569.50</b>	<b>100.00%</b>	<b>23,117,798.13</b>	<b>0.00</b>	<b>23,117,798.13</b>

Actual mill rate paid by most towns.

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation
York Public Schools	5,332,500,000	6.62
<b>Total</b>	<b>5,332,500,000</b>	

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

Member Municipality	Total Municipal Allocation Distribution per Valuation x Mill Expectation
York Public Schools	35,301,150.00
<b>Total</b>	<b>35,301,150.00</b>

Total Cost of Education per EPS in York.

The most York could contribute per EPS.

Actual mill rate paid by York.

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	23,117,798.13	23,117,798.13	4.34	0.00
<b>Total</b>	<b>23,117,798.13</b>	<b>23,117,798.13</b>		<b>0.00</b>

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





# 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 3.91 mills.

STATE OF MAINE DEPARTMENT OF EDUCATION			
AUGUSTA 04333			
ED 279			10/21/2024
STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT			
ORG ID : 542	York 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	23,117,798.13	23,117,798.13	0.00
2) Adjustment for 50% of Special Education costs		-3,116,322.40	3,116,322.40
<b>Totals after adjustment to Local and State Contributions</b>	<b>23,117,798.13</b>	<b>20,001,475.73</b>	<b>3,116,322.40</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) 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) Less MaineCare Seed - Private			(27,719.43)
11) Less MaineCare Seed - Public			0.00
12) MultiLingual Learner Hardship funds			0.00
<b>C) Adjusted State Contribution</b>			<b>3,088,602.97</b>
Local and State Percentages Prior to Adjustments :	Local Share % =	100.00 %	State Share % = 0.00 %
Local and State Percentages After Adjustments :	Local Share % =	86.52 %	State Share % = 13.48 %
FYI : 100% EPS Allocation	23,117,798.13		



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

8/1/2024

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

ORG ID : 28

Augusta Public Schools

2024 - 2025

## 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

18,667,331.74

Local and State Percentages Prior to Adjustments :

Local Share % = 44.17 %

State Share % = 55.83 %

Local and State Percentages After Adjustments :

Local Share % = 44.17 %

State Share % = 55.83 %

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

ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION  
AUGUSTA 04333

8/1/2024

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

ORG ID : 28

Augusta Public Schools

2024 - 2025

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,460,582.55	1,460,582.55	0.00	0.00
August	1,448,397.65	1,448,397.65	0.00	0.00
September	1,448,397.65	1,448,397.65	0.00	0.00
October	1,448,397.65	0.00	0.00	0.00
November	1,448,397.65	0.00	0.00	0.00
December	1,448,397.65	0.00	1,218,875.00	0.00
January	1,448,397.65	0.00	0.00	0.00
February	1,448,397.65	0.00	0.00	0.00
March	1,448,397.65	0.00	0.00	0.00
April	1,448,397.65	0.00	0.00	0.00
May	1,448,397.65	0.00	0.00	0.00
June	1,448,397.69	0.00	55,500.00	0.00
<b>TOTAL</b>	<b>17,392,956.74</b>	<b>4,357,377.85</b>	<b>1,274,375.00</b>	<b>0.00</b>

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





In order 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>