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## Recommended Parameter Updates for the Essential Programs and Services (EPS) Funding Model, Per LD 318

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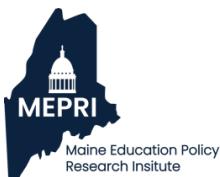
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## Recommended Parameter Updates for EPS Per LD 318

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### Summary

As directed by LD 318<sup>1</sup>, the Maine Education Policy Research Institute (MEPRI) and the Maine Department of Education (MDOE) collaborated to develop cost estimates for several recommended changes to Maine’s Essential Programs and Services (EPS) school funding model. These policy options, and the concerns they are intended to address, are described in detail in a June 2025 report to the Joint Standing Committee on Education and Cultural Affairs<sup>2</sup>. We describe them in four categories:

1. Regional Adjustment
2. Ability to Contribute (State Subsidy Calculation)
3. Other Model Updates for Adequacy
4. Special Education

In early fall 2025, MEPRI provided input parameters for the selected options to the MDOE School Finance team, who used them to simulate the impacts on School Administrative Unit (SAU) cost allocations and state subsidy amounts. They are therefore based on FY2026 EPS model values, which were the most recent at that time. The simulated impacts are thus only an estimate of the results that will occur with different model values in a future funding year.

These four categories of potential changes are noted as “recommendations” because they are in keeping with what we discern to be policymaker goals and intent. Our understanding is based on LD 318, our own discussions in related MEPRI briefings, and our observations of recent legislative attempts to modify the EPS formula. This summary contains a brief synopsis of each policy option; additional supporting details and notes are included in the “Findings” section of this report. A brief conclusion specifies limitations and next steps. A detailed Appendix provides the estimated impacts on each SAU based on the MDOE’s simulation results.

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<sup>1</sup> <https://legislature.maine.gov/billtracker/#Paper/318?legislature=132>

<sup>2</sup> <https://mepri.maine.edu/eps-study/>

**Recommendation #1: Reindex the Regional Adjustment values to align to the minimum base salary (1.00 minimum index).**

Est. Additional State Funds Needed	# of SAUs Gaining Subsidy	# of SAUs, Minimal Subsidy Impact*	# of SAUs with Decreased Subsidy
<b>\$37.4 M</b>	<b>131</b>	<b>113</b>	<b>17</b>

\* “Minimal subsidy impact” is defined here as an estimated change of less than \$20,000 in state subsidy.

The teacher salary matrix in current use conforms to the state’s **minimum** salary policy, while the regional adjustment system is based on **average** salaries. To bring the system back into alignment, the regional index values need to be re-normed from the minimum base teacher salary, starting with a floor value of 1.00. The update will also move to a cost-of-living basis for the index values, as described in the June 2025 report. All regions with a cost of living above the state minimum would receive additional allocations. One labor market area, Skowhegan, has seen teacher salaries decline over time from above-average to below-average. SAUs in this region would see a decrease in their regional index because they would be reduced from their current 1.03 to the new cost-of-living minimum index of 1.00.

**Recommendation #2: Incorporate community income levels into ability-to-contribute calculations when allocating state subsidy.**

Est. Additional State Funds Needed	# of SAUs Gaining Subsidy	# of SAUs, Minimal Subsidy Impact*	# of SAUs with Decreased Subsidy
<b>~\$0 M</b>	<b>76</b>	<b>144</b>	<b>41</b>

\* “Minimal subsidy impact” is defined here as an estimated change of less than \$20,000 in state subsidy.

In this modification, the maximum mil rate expectation for each SAU is adjusted based on its proportion of economically disadvantaged students; this measure was found to be the best available proxy for income level of year-round residents. SAUs with high rates of student poverty would be expected to raise less in property taxes than similar units with lower poverty. This option redistributes about \$13M in state subsidy from SAUs with the lowest student disadvantage levels to units with the highest rates. The change would have negligible impact on minimum contributors, whose actual mill rate requirements are already lower than the state expectation.

<b>Recommendation #3: Update selected model parameters for adequacy.</b>			
Est. Additional State Funds Needed	# of SAUs Gaining Subsidy	# of SAUs, Minimal Subsidy Impact	# of SAUs with Decreased Subsidy
<b>\$18.3 M</b>	Depends on implementation of the above recommendations (1 & 2).		

### **Transportation (\$6.9 M)**

Recent student transportation allocations were affected by Covid-era spending drops. They have failed to rebound to pre-pandemic levels because of a 105% prior-year growth cap, which did not keep pace with the high inflation in those years. This change would reset funding to appropriate levels, and would most benefit SAUs with high per-pupil transportation costs. We also recommend a modification to streamline and simplify the data used to calculate the model.

### **Instructional staff support, Supplies & equipment, Instructional technology (~\$0 M)**

These per-pupil amounts have become outdated over time. Supplies & equipment should decrease, and the others should increase. The changes generally offset each other when combined and result in no net impact on allocations at the state level. The only SAU-level change would be a slight benefit for some PK-8-only SAUs due to an increase in the elementary technology rate. Updates enhance model integrity.

### **Tiered economically disadvantaged student weights (\$11.4 M)**

This change would use a variable and progressive student weight, ranging from 0.15 to 0.35 per pupil, so that SAUs with higher-than-average rates of economically disadvantaged students are allocated more resources per student. While a majority of SAUs would see an increase, some low-poverty areas would see a decrease in subsidy.

### **SAU Impacts**

The total cost estimates above are based on simulations of each change by itself. Because the magnitude of these changes is comparatively small overall, their impact at the SAU level depends on whether the first two recommendations above are implemented. For example, the reindexed regional adjustment would magnify the change to the economically disadvantaged student weight because it is multiplied by each SAU's EPS rate. The impact on SAU subsidy would also depend on whether the ability-to-contribute calculation is modified by student disadvantaged rates (recommendation #2 above). Therefore, we have not included SAU-level simulations for the above in the appendix. We describe how they will impact SAUs with varying characteristics so that policymakers can discern whether they achieve the desired intent.

### **Recommendation #4: Restructure Special Education & increase regional supports.**

Special education is a critically important category. This is a complicated area of the EPS model and requires a multi-stage approach to contain further growth in spending. The June 2025 EPS report describes the many challenges with the current expenditure-based funding system. In

sum, the base model cannot adequately account for (and adjust to) the high variation in costs that can occur from student to student and from SAU to SAU; in response, an expenditure adjustment step was included (“Step 6”) to capture spending above the model amounts. This is inequitable and does not encourage efficiency.

As will be further detailed in a forthcoming separate study (targeted for late February 2026) we recommend the creation of regional Intermediate Education Unit (IEU) infrastructure for Kindergarten to age 22 (Part B) special education services. These units could build upon existing efforts to modify and shore up the regional support system in place for preschool (Part B Chapter 619) services for children age 3 to 5, which are already undergoing transition to shift responsibilities from Child Development Services (CDS) to SAUs.

Regional centers have the potential to help contain cost growth by overseeing student evaluation, improving early intervention services, providing guidance on appropriate service provision, and streamlining staff professional development. It is less likely that they will impact staff shortages in the short term, though some efficiencies could improve student access.

In this approach, the EPS special education model would be redesigned and funding for some services would flow directly to regional units, not to individual SAUs. Therefore, **further work on improving special education funding in EPS** depends on whether or not Maine adopts a regional approach. Once a framework is established, data can be collected and analyzed to develop new model parameters.

## Transition Steps

In the meantime, there are options that can be pursued to help curb growth in spending while regional infrastructure is planned, developed, and implemented. These include:

- Cap the Step 6 adjustment at the current amounts; do not continue to increase. This would lock in the existing inequities, but constrain further growth.
  - A more aggressive option would be to reduce the expenditure adjustment, such as a collar at 80%, or even phase it out over time.
  - If a collar is pursued, it should be accompanied by other adjustments to Steps 1 through 5 (e.g. prevalence threshold of 17% and higher student weights).
- Discontinue the spring adjustment for unbudgeted out-of-district tuition costs (EF-S-214 report); it is not statutory and may incentivize more restrictive placements.
- Adjust the hardship criteria to be more responsive to districts that cannot afford unexpected mid-year changes in special education costs.

Several simulations were prepared using a combination of changes. We require additional policymaker guidance on goals and intent in order to narrow down the options and provide appropriate analysis. We expect this conversation to happen as a part of our upcoming regional report.

## Methodology

### Simulations

MEPRI provided MDOE Finance with sets of input parameters based on recommendations and updated EPS parameter options provided by MEPRI, including both individual recommendations or options and combinations. MDOE Finance ran simulated SAU subsidy reports (ED279) for SAUs based on these updated parameter sets to simulate what the subsidy would be to SAUs for FY 2026 had the updated parameters been in place. The data from these reports were compared to the enacted FY 2026 SAU subsidy reports to determine the estimated effect of the recommendations and policy options. MEPRI conducted further analysis of the simulation output. Data from the simulations were analyzed by MEPRI, and results concerning the following simulations are provided in this report:

- Baseline: Status Quo
- Level 1 simulation: Regional adjustment
- Level 2 simulation: Regional adjustment & Ability to Contribute (combined simulation)
- Level 3 simulations: Individual simulations for
  - a. Transportation
  - b. Instructional Staff Support; Supplies & Equipment; Instructional Technology
  - c. Economic Disadvantaged Student Weights

### Data (variables)

*SAU state subsidy (state share).* The primary function of the EPS funding model is to determine the state subsidy to Maine SAUs. Consequently, the primary variable of interest in the analysis of each simulation is the effect on state subsidy to SAUs, also called state share. The effect on state subsidy is estimated as the difference between the simulation state subsidy to each SAU and its actual enacted state subsidy for FY26.

*Total allocation (cost of education) and local share (ability to contribute).* Secondary to state subsidy, and also of interest, are the changes in SAU total allocation and local share. The total allocation and local share are used in calculating the state share and thus are important in understanding how and why state subsidy is affected the way it is. The state subsidy of an SAU is calculated as the total allocation minus the local share. The total allocation represents the total cost of education in the SAU as calculated under the EPS cost model. The local share represents the local SAU's ability to contribute resources toward the cost of education. In the current EPS system, it is primarily a function of the equalized property valuation of the communities within the SAU, which is the property tax base, multiplied by a mill rate expectation. In FY 2026, the mill rate expectation cap was 6.10 mills. There are further modifiers to the local share and the SAU mill rate expectation. The recommendations and policy options simulated would affect state subsidy to SAUs by changing either the total allocation, the local share, or both.

*Other variables.* Other related variables in the analysis are used to differentiate which kinds of SAUs are affected by the simulated policy and by how much. Some of the variables represent community property wealth and income or poverty. Others are especially relevant to specific policies. For instance, population density is especially relevant to transportation.

*Income or poverty.* The SAU economic disadvantage percentage represents SAU poverty level in this analysis. It is the same variable used in the EPS cost model for FY 2026 to determine the additional allocation for economically disadvantaged students in each SAU.

*Property wealth variables.* The main property wealth variable used in this analysis is *local share percentage*, which is the local share as described above divided by the total allocation, because it is scaled and comparable among SAUs. It represents (roughly) the amount, as a percentage of the total allocation, that an SAU is expected to raise in property tax revenue for education to contribute toward the shared local and state responsibility to educate Maine students. It is a function of the local property tax base, or equalized state valuation. However, as described in the following paragraphs, it is not purely a function of the ability-to-tax toward the cost of education.

*Mill rate expectation and minimum contributor status.* The statewide mill rate expectation (required property tax effort) cap was set at 6.10 mills for Fiscal Year 2025-26. Some SAUs either receive a minimum contributor adjustment, which is an additional subsidy for high-wealth communities above the amount determined by their ability-to-contribute, or have sufficient taxable property valuation to raise their total EPS cost allocation with fewer than 6.10 mills of property tax effort (as a whole or by eligible member town). SAUs in these categories have a mill rate expectation below 6.10 mills. SAUs with a mill rate expectation below 6.10 mills and SAUs receiving a minimum contributor adjustment were treated as disaggregation categories.

*Full-mill percent ability-to-contribute.* The full-mill percent ability-to-contribute is defined here as the percentage of total EPS allocation that would be available if the full statewide mill rate expectation were required by every SAU. For SAUs with a 6.10 mil rate expectation, it is the same as the local share percentage. For SAUs below 6.10 mills, this ability-to-contribute measure is greater than the local share percentage. This number can be higher than 100%.

*Linear pupil density and sparsity.* Linear pupil density is defined as the pK-12 resident enrollment within towns included in the SAU divided by the miles of road in the towns, as provided by the Maine GeoLibrary. Sparsity is the reciprocal of density.

## Analysis

*Cost and benefit.* The net aggregate difference in state subsidy to SAUs represents the estimated total cost to the state of the simulated policy. A positive difference in state subsidy to an SAU represents a benefit to the SAU. A negative difference represents the opposite, that is, a lower benefit compared to the policy status quo. Differences in total allocation and local share are not as straight forward to interpret. A difference in local share represents the additional local revenue for education that an SAU is expected to raise beyond what would be required under current EPS policy. This difference may not even be noticeable or require any action by the SAU, as many SAUs are already raising additional revenue beyond the required local share.

*Disaggregation of effects.* Tables are provided to show how the simulated policies would affect SAUs with various student or community characteristics, such as different levels of student poverty, community property wealth, density or sparsity, whether the SAU was required to contribute the full 6.10 mills in FY 2026, and whether they received a minimum contributor adjustment.

*Positive and negative differences (“gains and losses”).* Tables are also provided to show the number of SAUs that would have positive, negative, or zero change to state subsidy based on the simulated policy options, as well as the aggregate amount of the differences along with other characteristics of the SAUs.

## Findings & Simulations

### BASELINE: Status Quo, Current EPS Parameters

In order to put the results of the simulations in context, it is important to first evaluate how the Essential Programs and Services (EPS) model is working. This section provides supplemental analysis to augment the June 2025 EPS report.

#### *FY 2025-26 Allocations Enacted*

- Statewide, the average Fiscal Year 2025-26 state subsidy to SAUs was \$8,603 per pupil.

Table 1. Status Quo Statewide Allocation Shares

Total Allocation	\$2,564,871,798
Local Share	\$1,232,952,061
State Share	\$1,382,553,414
<u>Resident Pupils</u>	<u>167,250.5</u>
Allocation per pupil	\$15,335.51
Local Share per pupil	\$7,371.89
State Subsidy per pupil	\$8,266.36

#### *Mill Rate Expectation FY 2025-26*

- The mill rate expectation (required property tax effort) was set at 6.10 mills for Fiscal Year 2025-26.
- For some SAUs, the mill rate expectation was below 6.10 mills due to the SAU either receiving a minimum contributor adjustment or having sufficient taxable property valuation to raise their total EPS cost allocation with fewer than 6.10 mills of property tax effort (as a whole or by eligible member town).

Table 2. Status Quo Statewide Mill Rate

Statewide Mill rate exp. Cap	6.10
Avg Mill Rate (wtd)	<u>5.29</u>
% of 6.10 Cap	87%
SAUs	252
SAUs below 6.10 mills	<u>103</u>
% SAUs below 6.10	41%
Minimum Contributor SAUs	81
% Minimum Contributor SAUs	32%
Full-mill local share	\$1,422,089,710
Full-mill share less actual mill share	\$189,137,649
Actual req mill as % of full	87%

### **Minimum contributors and SAUs below 6.10 mill rate expectation**

- Table 3. Status Quo FY 2025-26 Minimum Contributors and SAUs Below 6.10 Mill Rate Expectation lists characteristics of SAUs disaggregated by their required tax effort (mill rate expectation) and minimum contributor status, including measures of wealth, poverty, subsidy, and required tax effort.
- The percent ability-to-contribute measure is the percentage of total EPS allocation that would be available if the full statewide mill rate expectation were required by every SAU. This number can be higher than 100%, as it is for minimum contributors as a group.

Table 3. Status Quo FY 2025-26 Minimum Contributors and SAUs Below 6.10 Mill Rate Expectation

	Mill Rate Expectation		Minimum Contributor	
	Below 6.10	At 6.10	Yes	No
SAUs	103	149	81	171
Resident Pupils	49,580.0	117,670.5	27,875.0	139,375.5
Local Share %	62%	43%	66%	45%
% Ability-to-Contribute (Full Mill)	87%	43%	103%	46%
Economic Disadvantage %	43%	49%	41%	49%
Per-pupil Subsidy	\$5,959.39	\$8,944.26	\$5,650.68	\$8,541.16
State share %	39%	59%	36%	57%
SAUs below 6.10 mills	103	0	79	24
% SAUs below 6.10	100%	0%	98%	14%
Mill Rate (req. effort)	4.33	6.10	3.89	5.95
% of Statewide 6.10	71%	100%	64%	97%

### **Subsidy and Required Tax Effort by Region**

- The different regions of Maine have various levels of property wealth and poverty, represented in

- **Table 4. Status Quo Subsidy and Mill Rate Expectation by Region**

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- by two percentages: ability-to-contribute and economic disadvantage. Consequently, they have different levels of state subsidy received per pupil and required tax effort (mill rate expectation) in the current funding system.
- The economic disadvantage percentage is a measure of poverty among students and is ultimately a function of household income.
- The local share percentage and ability-to-contribute percentage (full mil) are used as a measure of community property wealth and are a function of equalized valuation relative to cost of education in each SAU as determined by the EPS cost model.

Table 4. Status Quo Subsidy and Mill Rate Expectation by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy	Mill Rate Expectation	Percent of Statewide
Aroostook	31	8,631.5	27%	27%	61%	\$11,098	5.91	97%
Penobscot & Piscataquis	38	20,759.5	33%	34%	52%	\$9,706	5.90	97%
Washington	45	3,843.0	43%	47%	65%	\$8,528	5.59	92%
Hancock	25	6,833.5	64%	97%	47%	\$5,829	4.08	67%
Mid-coast	29	12,111.0	62%	82%	48%	\$6,333	4.61	76%
Western Maine	21	25,244.0	32%	36%	59%	\$11,180	5.30	87%
Cumberland	19	39,389.5	65%	69%	36%	\$5,590	5.79	95%
Kennebec	27	22,489.0	39%	40%	53%	\$9,339	5.94	97%
York	15	27,949.5	57%	73%	39%	\$6,759	4.78	78%

## LEVEL 1: Regional Adjustment

### ***MEPRI Recommendation***

- Move to a regional adjustment based on regional differences in a cost of living measure.
- Indexing the regional adjustment to a base minimum salary rather than of statewide averages.
  - The recommended minimum index value of 1.00 is equivalent to 0.93 of the statewide average.

### ***Reasons***

- Current matrix salaries are too low. Indexing to a minimum rather than an average will increase salary allocations to more adequate levels.
- Indexing to a minimum will improve the funding model allocations compatibility with current and potential future statewide minimum teacher salary statutes.
- Cost of Living indexes can be derived from available sources and are not directly affected by SAU salary decisions.

### ***Costs Statewide***

- Difference in Subsidy (State Share): \$37.1 million (\$222 per pupil)
- Difference in Mill Rate Expectation: +0.14 mills (\$31.9 million of required local share)

### ***Effects in lower-cost and higher-cost areas of the state***

- The recommended change benefits SAUs in both lower-cost and higher-cost areas of the state, that is, SAUs currently below a 1.00 regional adjustment and SAUs above a 1.00 adjustment.
- The effect per pupil is greater in lower-cost areas of the state, which have a lower regional adjustment factor.

Table 5. Regional Adjustment Recommendation (C9)

	Current Regional Adjustment	
	<1.00	≥1.00
SAUs	168	84
Resident Pupils	75,355.5	91,895.0
Original Local Share %	39%	57%
% Ability-to-Contribute (Full Mill)	45%	65%
Economic Disadvantage %	56%	40%
Subsidy difference	\$18,400,705	\$18,047,983
Per-pupil Subsidy difference	\$244	\$196
Subsidy difference % Total Alloc (orig)	1.64%	1.28%

### ***Effect by Region***

- The change benefits all regions of the state in terms of per-pupil subsidy. Some regions of the state, such as Aroostook and Washington Counties would benefit more than others. The effect in areas such as Mid-cost and Kennebec region would be smaller.

Table 6. Regional Adjustment Recommendation (C9) Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy Difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,631.5	27%	27%	61%	\$413	2.92%
Penobscot & Piscataquis	38	20,759.5	33%	34%	52%	\$177	1.23%
Washington	45	3,843.0	43%	47%	65%	\$446	3.33%
Hancock	25	6,833.5	64%	97%	47%	\$295	1.91%
Mid-coast	29	12,111.0	62%	82%	48%	\$54	0.34%
Western Maine	21	25,244.0	32%	36%	59%	\$118	0.74%
Cumberland	19	39,389.5	65%	69%	36%	\$326	2.12%
Kennebec	27	22,489.0	39%	40%	53%	\$80	0.54%
York	15	27,949.5	57%	73%	39%	\$258	1.72%

***Positive or negative effects (gains & losses)***

- A large majority of SAUs enrolling a large majority of Maine students would receive a higher subsidy.
- A smaller number of SAUs would receive a lower subsidy, and the magnitude of the difference in subsidy is smaller.
- Some SAUs would have no difference in their subsidy. All such SAUs are minimum receivers or have a required mill rate below the statewide mill rate expectation.

Table 7. Regional Adjustment Recommendation (C9) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	38	43*	171
Resident Pupils	20,759.0	6,868.0	139,623.5
Original Local Share %	42%	87%	48%
% Ability-to-Contribute (Full Mill)	46%	167%	52%
Economic Disadvantage %	49%	31%	48%
Subsidy Difference	(\$1,956,537)	\$0	\$38,405,226
Per-pupil Subsidy Difference	(\$94)	\$0	\$275
Subsidy Difference % Total Alloc (orig)	-0.63%	0.00%	1.82%

\*All 43 SAUs with no difference in state share had a mill rate expectation below statewide, and 36 were minimum contributors.

## Regional Adjustment Transition Options

### MEPRI Suggested Transition Option

- Use an average of the current regional adjustment and an adjustment based on up-to-date salary data. Reindex the regional adjustment to be indexed to a minimum salary instead of a statewide average.
- The transition minimum index value of 1.00 is equivalent to 0.98 of the statewide average.

### Reasons

- The transition model would minimize negative year-to-year effects of model changes for both the transition year and the year of full implementation.
- The transition model mostly affects subsidy for SAUs with a current regional adjustment below 1.00, and will raise all SAUs to a minimum of 1.00.

### Costs Statewide

- Difference in Subsidy (State Share): \$16.0 million (\$96 per pupil)
- Difference in Mill Rate Expectation: +0.07 mills (\$14.9 million of required local share)

### Effects in lower-cost and higher-cost areas

- In the transition year, the change benefits lower-cost areas of the state and has minor effects on high-cost areas. That is, SAUs with a current adjustment below 1.00 see significant benefit, and those above 1.00 see only a small detriment (\$10 per pupil).

Table 8. Regional Adjustment Transition Recommendation (C8)

	Current Regional Adjustment	
	<1.00	>=1.00
SAUs	168	84
Resident Pupils	75,355.5	91,895.0
Original Local Share %	39%	57%
% Ability-to-Contribute (Full Mill)	45%	65%
Economic Disadvantage %	56%	40%
Subsidy Difference	\$16,633,500	(\$894,057)
Per-pupil Subsidy Difference	\$221	(\$10)
Subsidy Difference % Total Alloc (orig)	1.48%	-0.06%

### Effect by region

- Some regions of the state, such as Aroostook and Washington Counties would benefit in the transition year, while other regions such as Cumberland and York Counties would not benefit substantially until the full implementation year.

Table 9. Regional Adjustment Transition Recommendation Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy Difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,631.5	27%	27%	61%	\$452	3.21%
Penobscot & Piscataquis	38	20,759.5	33%	34%	52%	\$172	1.20%
Washington	45	3,843.0	43%	47%	65%	\$481	3.60%
Hancock	25	6,833.5	64%	97%	47%	\$132	0.86%
Mid-coast	29	12,111.0	62%	82%	48%	\$5	0.03%
Western Maine	21	25,244.0	32%	36%	59%	\$129	0.82%
Cumberland	19	39,389.5	65%	69%	36%	(\$2)	-0.01%
Kennebec	27	22,489.0	39%	40%	53%	\$93	0.63%
York	15	27,949.5	57%	73%	39%	\$7	0.04%

Positive or negative effects (“gains” & “losses”)

- In the transition year, a majority of SAUs enrolling a majority of Maine students would receive a higher subsidy, though the amount is not as high as in full implementation.
- A number of SAUs would receive a lower subsidy, and the magnitude of the difference in subsidy is smaller.
- Some SAUs would have no difference in their subsidy. All such SAUs are minimum receivers or have a required mill rate below the statewide mill rate expectation.

Table 10. Regional Adjustment Transition Recommendation (C8) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
	49	42	161
SAUs	52,844.0	5,990.5	108,416.0
Resident Pupils			
Original Local Share %	58%	86%	42%
% Ability-to-Contribute (Full Mill)	64%	163%	46%
Economic Disadvantage %	44%	33%	50%
Subsidy Difference	(\$2,105,944)	\$0	\$17,845,387
Per-pupil Subsidy Difference	(\$40)	\$0	\$165
Subsidy Difference % Total Alloc (orig)	-0.25%	0.00%	1.11%

\*All 42 SAUs with no difference in state share had a mill rate expectation below statewide, and 35 were minimum contributors.

## LEVEL 2: Regional Adjustment & Ability to Contribute (Variable Mill Rate Expectation)

### *MEPRI Parameters Update*

- The level 2 simulation includes the Regional Adjustment recommendation described above and adds the following change to the ability-to-contribute formula:
- Adjust the mil rate applied to property valuation of each SAU to account for the local rate of student household poverty. The result will be a slightly different mill rate expectation for each SAU, depending on its percentage of economically disadvantaged students.
- The adjustment is termed the “90/10 model,” and leaves property valuation as the primary factor in determining local ability to contribute. It weights the statewide mil by 90% and a modified poverty-based mil by 10%.
- Instead of a flat 6.10 mil rate expectation for every SAU in the 2025-26 funding year, the 90/10 model would have resulted in mil rate expectations ranging from 5.49 mils in an SAU with 100% economically disadvantaged students to 6.63 mils at 0% economically disadvantaged.

### *Reason*

- Reasons for the regional adjustment change are describe in the previous section. Reasons for changing the ability to contribute formula are as follows:
- The current system of allocating subsidy assumes that every town can afford the same fixed mil rate expectation. Since median household income is strongly correlated to median home value, this system is fair in most situations. However, there are a handful of towns – those with high property values relative to median income – where year-round residents may particularly struggle to afford the state mil rate expectation. This approach will target more state aid to these communities with little change in the overall cost of education.
- While Maine has several taxpayer relief programs that can provide relief to individual taxpayers, the equitability of the EPS model itself could be improved by adding a measure of income to the determination of local ability to pay.
- Compared to other measures (Census-based or from income tax data), the community’s student economic disadvantage rate is a valid measure of income-related household-level hardship. Additionally, it is measure that is already regularly collected by the MDOE.

### *Effects by Various SAU Characteristics*

- The combined changes would benefit SAUs in both lower-cost and higher-cost areas of the state, that is, SAUs currently below a 1.00 regional adjustment and SAUs above a 1.00 adjustment.
- The effect per pupil would be greater in lower-cost areas of the state, which have a lower regional adjustment factor.

Table 11. Combination Simulation Level 2 Regional Adjustment & Ability to Contribute (L2)

	Current Regional Adjustment	
	<1.00	>=1.00
SAUs	168	84
Resident Pupils	75,355.5	91,895.0
Original Local Share %	39%	57%
% Ability-to-Contribute (Full Mill)	45%	65%
Economic Disadvantage %	56%	40%
Subsidy Change	\$24,588,718	\$11,957,744
Per-pupil Subsidy change	\$326	\$130
Subsidy Change % Total Alloc (orig)	2.19%	0.85%

- The change would benefit SAUs in moderate and higher poverty communities, and would have little aggregate impact on lower poverty SAUs.

Table 12. Combination Simulation Level 2 Regional Adjustment & Ability to Contribute (L2) by Economic Disadvantage

	Poverty. Economic Disadvantage %		
	<43.44%	between	>61.54%
SAUs	83	87	82
Resident Pupils	69,635.0	63,567.5	34,048.0
Original Local Share %	59%	47%	34%
% Ability-to-Contribute (Full Mill)	72%	51%	36%
Economic Disadvantage %	30%	55%	69%
Subsidy Change	\$597,556	\$21,649,633	\$14,299,274
Per-pupil Subsidy change	\$9	\$341	\$420
Subsidy Change % Total Alloc (orig)	0.06%	2.27%	2.60%

- SAUs in communities with lower property wealth relative to their education resource needs (lower local share percentage) would benefit more than those in higher wealth communities.

Table 13. Combination Simulation Level 2 Regional Adjustment & Ability to Contribute (L2)

	Wealth. Local Share %	
	Above 45%	Below 45%
SAUs	153	99
Resident Pupils	87,185.0	80,065.5
Original Local Share %	65%	31%
% Ability-to-Contribute (Full Mill)	79%	31%
Economic Disadvantage %	40%	55%
Subsidy Change	\$14,938,823	\$21,607,639
Per-pupil Subsidy change	\$171	\$270
Subsidy Change % Total Alloc (orig)	1.13%	1.78%

*Effects by region*

- While all regions would have increases in their aggregate per-pupil subsidy, some areas such as the Washington County region would benefit more than others such as the Mid-coast.

Table 14. Recommendation Combination Simulation Level 2 Regional Adjustment & Ability to Contribute (L2)  
Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy change	Subsidy Change % Total Alloc (orig)
Aroostook	31	8,631.5	27%	27%	61%	\$503	3.57%
Penobscot &							
Piscataquis	38	20,759.5	33%	34%	52%	\$220	1.53%
Washington	45	3,843.0	43%	47%	65%	\$615	4.60%
Hancock	25	6,833.5	64%	97%	47%	\$335	2.18%
Mid-coast	29	12,111.0	62%	82%	48%	\$103	0.64%
Western Maine	21	25,244.0	32%	36%	59%	\$222	1.40%
Cumberland	19	39,389.5	65%	69%	36%	\$175	1.14%
Kennebec	27	22,489.0	39%	40%	53%	\$134	0.91%
York	15	27,949.5	57%	73%	39%	\$222	1.48%

*Positive or negative effects (gains & losses)*

- A large majority of SAUs enrolling a large majority of Maine students would receive a higher subsidy.
- A smaller number of SAUs would receive a lower subsidy, and the magnitude of the difference in subsidy is smaller.
- Some SAUs would have no difference in their subsidy. All such SAUs are minimum receivers or have a required mill rate below the statewide mill rate expectation.

Table 15. Combination Simulation Level 2 Regional Adjustment & Ability to Contribute (L2) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	45	43	164
Resident Pupils	39,924.5	7,052.5	120,273.5
Original Local Share %	54%	87%	45%
% Ability-to-Contribute (Full Mill)	59%	165%	49%
Economic Disadvantage %	31%	32%	54%
Subsidy Change	(\$5,303,462)	\$0	\$41,849,924
Per-pupil Subsidy change	(\$133)	\$0	\$348
Subsidy Change % Total Alloc (orig)	-0.90%	0.00%	2.28%

\*All 43 SAUs with no difference in state share had a mill rate expectation below statewide, and 37 were minimum contributors.

## LEVEL 3a: Individual Simulation Results - Transportation

### ***MEPRI Parameter Updates***

- For Prediction Model, use a 50/50 model combining
  - Density Model adjusted for inflation
  - Actual Expenditure adjusted for inflation
- Apply a minimum allocation (“floor”) of a flat 90% of prior actual expenditure.
- Apply a maximum allocation (“ceiling”) of 105% of prior actual expenditure adjusted for inflation.
- For year-to-year allocations between full model updates, inflate the prior density model allocation, and then apply the 50/50 model and minimum and maximum allocations and inflate the result to find the total transportation cost allocation for the new funding year.

### ***Reasons***

- Using a 50/50 model that includes prior actual expenditure as a component is more effective at accounting for unique SAU factors than the odometer miles model.
- Due to minimum and maximum allocations (floor and ceiling), several adjustments in the current model are unnecessary and in most cases have no effect.
- Data is no longer collected for as-is status quo model update, specifically for the odometer miles model and several adjustments. Restarting data collection would be costly for SAUs and MDOE.
- The current year-to-year model update process has resulted in SAUs remaining at the minimum allocation even in post-COVID years. The recommended year-to-year allocation method resolves this unintended post-COVID consequence.

### ***Costs Statewide***

- Difference in Subsidy (State Share): \$6.9 million (\$41 per pupil)
- Difference in Mill Rate Expectation: +0.03 mills (\$5.7 million of required local share)

### ***Effects by Current Transportation allocation model***

- A majority of the benefits of this policy recommendation would go to SAUs currently receiving a transportation allocation at the floor of 90% of prior actual expenditure for student transportation.

Table 16. Transportation Recommendation (F2)

	FY26 Transportation Allocation Model		
	floor	prior alloc	ceiling
SAUs	94	105	53
Resident Pupils	95,491.5	61,167.5	10,591.5
Original Local Share %	47%	50%	56%
% Ability-to-Contribute (Full Mill)	53%	58%	76%
Economic Disadvantage %	48%	47%	49%
Subsidy Difference	\$4,873,543	\$1,844,539	(\$311,376)
Per-pupil Subsidy Difference	\$51	\$30	(\$29)
Subsidy Difference % Total Alloc (orig)	0.33%	0.20%	-0.20%

### ***Effect by region***

- All regions of the state would benefit from the recommended model in terms of their per-pupil subsidy, though in one region, Mid-Coast, the effect is negligible (\$2 per pupil).

Table 17. Transportation Recommendation (F2) Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,631.5	27%	27%	61%	\$33	0.23%
Penobscot & Piscataquis	38	20,759.5	33%	34%	52%	\$70	0.49%
Washington	45	3,843.0	43%	47%	65%	\$23	0.17%
Hancock	25	6,833.5	64%	97%	47%	\$14	0.09%
Mid-coast	29	12,111.0	62%	82%	48%	\$2	0.01%
Western Maine	21	25,244.0	32%	36%	59%	\$54	0.34%
Cumberland	19	39,389.5	65%	69%	36%	\$21	0.14%
Kennebec	27	22,489.0	39%	40%	53%	\$73	0.50%
York	15	27,949.5	57%	73%	39%	\$22	0.15%

### ***Positive or negative effects (gains & losses)***

- A majority of SAUs enrolling a majority of Maine students would receive a higher subsidy.
- A smaller number of SAUs would receive a lower subsidy, and the magnitude of the difference in subsidy is smaller.
- Some SAUs would have no difference in their subsidy. All such SAUs are minimum receivers or have a required mill rate below the statewide mill rate expectation.

Table 18. Transportation Recommendation (F2) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	54	54	144
Resident Pupils	33,892.0	7,821.0	125,537.5
Original Local Share %	48%	86%	46%
% Ability-to-Contribute (Full Mill)	57%	166%	49%
Economic Disadvantage %	50%	39%	47%
Subsidy Difference	(\$1,248,408)	\$0	\$7,655,114
Per-pupil Subsidy Difference	(\$37)	\$0	\$61
Subsidy Difference % Total Alloc (orig)	-0.23%	0.00%	0.41%

\*All 54 SAUs with no difference in state share had a mill rate expectation below statewide, and 48 were minimum contributors.

## LEVEL 3b: Individual Simulation Results - Instructional Staff Support, Supplies & Equipment, and Instructional Technology

### ***MEPRI Parameter Updates***

- Replace the current components of Professional Development, Instructional Leadership Support, and Student Assessment with the broader, more comprehensive component of Instructional Staff Support.
- Bring the per-pupil allocation in Instructional Staff Support up to actual spending.
- Increase the allocation for Instructional Staff support to actual spending, and decrease the allocation for Supplies & Equipment to reflect actual spending.

Table 19. Recommended Levels for Instructional Staff Support, Instructional Technology, and Supplies & Equipment

Line	Per-Pupil Amounts (PK-12)			
	Current FY26	Proposed	difference	
Professional Development	PK-12	\$74	remove	-
Instructional Leadership				
Support	PK-12	\$36	remove	-
Student Assessment	PK-12	\$56	remove	-
Instructional Staff Support	PK-12	DNE	<b>\$254</b>	\$88
Supplies & Equipment	PK-8	433	<b>250</b>	(183)
	9-12	599	<b>337</b>	(262)
Instructional Technology	PK-8	123	<b>319</b>	196
	9-12	369	<b>351</b>	(18)
Totals by grade level	PK-8	722	823	101
	9-12	1,134	942	(192)

### ***Reasons***

- Instructional staff support encompasses a broader range of activities and services than the current EPS components it would replace.
- The current methodology for instructional leadership is based on stipends, which are used by a fraction of the SAUs in the state.
- The current amount for assessment is not empirically based. Rather, it was a judgment, now out of date, about what would be needed after repeal of requirements for local assessment systems.
- By moving the amount for assessments out of the targeted amount (page 2) and into the school costs (page 1), additional weights will apply. This is consistent with additional assessment costs for higher-need students.
- Reduced expenditures on supplies and equipment over time have been partially offset by increased expenditure for instructional technology.

### Estimated Cost Statewide: *negligible*

- Difference in Subsidy (State Share): -\$0.01 million (-\$0.07 per pupil)
- Difference in Mill Rate Expectation: 0.00 mills

### Positive or negative effects (gains & losses): *negligible*

Table 20. Instructional Staff Support, Supplies & Equipment, Instructional Technology (D1) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	106	41	105
Resident Pupils	69,303.5	5,292.5	92,654.5
Original Local Share %	45%	87%	49%
% Ability-to-Contribute (Full Mill)	50%	175%	54%
Economic Disadvantage %	56%	34%	42%
Subidy Change	(\$543,806)	\$0	\$545,836
Per-pupil Subsisdy change	(\$8)	\$0	\$6
Subidy Change % Total Allocs (orig)	-0.05%	0.00%	0.04%

\*All 41 SAUs with no difference in state share had a mill rate expectation below statewide, and 35 were minimum contributors.

### *SAUs with Largest Effects*

- The areas with the largest effects are non-K-12 resident SAUs such as some CSDs and their member towns, which have offsetting effects depending on SAU resident gradespan responsibility.

## LEVEL 3c: Individual Simulation - Economic Disadvantage Variable Weights

### *MEPRI Parameters Update*

- Replace the current additional student weight of 0.20 for economically disadvantaged students with a variable weight depending on the poverty level in the SAU.
- The weight would range linearly from 0.10 in the lowest poverty SAUs to 0.35 at 100% poverty. The disadvantaged student weight in an SAU with 40% economically disadvantaged students, for example, would be 0.20. At 60% poverty the weight is 0.25, and so on.

### *Reason*

- There is research that indicates a negative peer effect in schools with higher concentrations of poverty; in other words, in schools where economic disadvantage is the norm, economically disadvantaged student do more poorly on average than similarly economically disadvantaged students in average or lower poverty schools. It stands to reason that such students need proportionally more resources to offer programs and services to provide equitable opportunity to learn.

### *Effects by poverty rate (economic disadvantage percentage)*

- The change would benefit SAUs in moderate and higher poverty communities. SAUs in lower poverty communities and would have a negative effect on state subsidy. The magnitude of the decrease would be less than the positive impact in higher poverty communities.

Table 21. Economic Disadvantage Variable Weight (Linear) (E ) by Economic Disadvantage

	Poverty. Economic Disadvantage %		
	<43.44%	between	>61.54%
SAUs	83	87	82
Resident Pupils	69,635.0	63,567.5	34,048.0
Original Local Share %	59%	47%	34%
% Ability-to-Contribute (Full Mill)	72%	51%	36%
Economic Disadvantage %	30%	55%	69%
Subsidy Change	(\$6,539,003)	\$6,590,938	\$12,329,953
Per-pupil Subsidy change	(\$94)	\$104	\$362
Subsidy Change % Total Alloc (orig)	-0.64%	0.69%	2.24%

### *Effects by region*

- While most regions would have positive effect on their aggregate per-pupil subsidy, especially areas such as Washington and Aroostook Counties. Some areas such as Cumberland and York Counties would have a small negative effect.

Table 22. Economic Disadvantage Variable Weight (Linear) (E) Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	% Ability-to-Contribute (Full Mill)	Economic Disadvantage %	Per-pupil Subsidy change	Subsidy Change % Total Alloc (orig)
Aroostook	31	8,631.5	27%	27%	61%	\$227	1.61%
Penobscot &							
Piscataquis	38	20,759.5	33%	34%	52%	\$124	0.86%
Washington	45	3,843.0	43%	47%	65%	\$267	2.00%
Hancock	25	6,833.5	64%	97%	47%	\$54	0.35%
Mid-coast	29	12,111.0	62%	82%	48%	\$56	0.34%
Western Maine	21	25,244.0	32%	36%	59%	\$204	1.29%
Cumberland	19	39,389.5	65%	69%	36%	(\$50)	-0.32%
Kennebec	27	22,489.0	39%	40%	53%	\$115	0.78%
York	15	27,949.5	57%	73%	39%	(\$1)	0.00%

***Positive or negative effects (gains & losses)***

- A majority of SAUs enrolling a majority of Maine students would receive a higher subsidy.
- A smaller number of SAUs would receive a lower subsidy, and the magnitude of the difference in subsidy is smaller.
- Some SAUs would have no difference in their subsidy. All such SAUs are minimum receivers or have a required mill rate below the statewide mill rate expectation.

Table 23. Economic Disadvantage Variable Weight (Linear) (E ) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	65	46	141
Resident Pupils	67,991.5	7,399.0	91,860.0
Original Local Share %	54%	87%	42%
% Ability-to-Contribute (Full Mill)	59%	167%	46%
Economic Disadvantage %	32%	30%	60%
Subsidy Change	(\$6,636,406)	\$0	\$19,018,295
Per-pupil Subsidy change	(\$98)	\$0	\$207
Subsidy Change % Total Alloc (orig)	-0.66%	0.00%	1.35%

\*All 46 SAUs with no difference in state share had a mill rate expectation below statewide, and 40 were minimum contributors.

## Conclusions & Next Steps

The changes described in this report would increase EPS cost model amounts to meet current SAU needs. They would also direct more state funding to SAUs with higher rates of economically disadvantaged students. While MEPRI and the MDOE have attempted to narrow options and provide curated simulation results, the parameters in these simulations may be further adjusted, if needed, to more closely fit policymaker goals and intent. Additional transition processes can also be developed to phase in changes over a given timeline.

Several of these policy options would require changes to Maine statute:

- Reindexing the Regional Adjustment using a Cost-of-Living basis requires amending Title 20-A, §15682.
- Modifying the Ability-to-Contribute calculation to incorporate community income (as measured by student economic disadvantage) requires a change to Title 20-A, §15671-A.
- Updates to the Transportation component may require amending Title 20-A, §15681-A Sec. 3.
- Using a variable student economic disadvantage weight requires amending Title 20-A, §15675
- Placing a cap (freeze) on the Step 6 Special Education (expenditure) adjustment, and/or discontinuing mid-year tuition adjustments, is permissible in current statute.

Importantly, these suggested changes to the EPS model do not address the challenges of escalating spending that were described in detail in Part I of our June 2025 report.

The EPS cost model is an estimate of minimum adequate funding. It does not direct how SAUs spend their funds, and therefore does not dictate school budgets. The model's assumptions (e.g. standard practices for class sizes and administration) drive allocation amounts, giving school districts an incentive to operate as efficiently as possible because costs above the EPS amounts are borne locally. However, many SAUs are facing external pressures such as declining student enrollments and staff scarcities that drive up per-pupil costs. These circumstances are beyond the influence of local decision-makers and are not easily mediated. SAUs with small enrollments are increasingly unable to meet their operating costs with their EPS allocation, and must raise additional local funding to cover their budgets. To address these underlying cost drivers and contain spending growth will require difficult conversations about balancing community vs. state and regional priorities. The June 2025 EPS report describes additional decisions that may remain relevant for policymaker consideration.

## Appendix A: Regional Adjustment Re-Index by LMA & County

Labor Market Area (LMA)		Current Adj	County	Cost of Living Re-Index
8	Lewiston - Auburn LMA	0.98	Androscoggin Aroostook	1.01
34	Fort Kent LMA	0.99		
28	Houlton LMA	0.88		
35	Madawaska LMA	0.99		1.00
32	Presque Isle - Caribou LMA	0.90		
33	Van Buren LMA	0.99		
4	Greater Portland LMA	1.08	Cumberland	1.18
7	Sebago Lake LMA	0.94		
5	Bath - Brunswick LMA	1.02	Cumberland / Sagadahoc	1.18, 1.10
24	Farmington LMA	0.96	Franklin	1.00
15	Bucksport LMA	0.94	Hancock	
20	Ellsworth - Bar Harbor LMA	0.93		1.08
11	Stonington LMA	0.95		
12	Augusta LMA	0.95	Kennebec	1.01
13	Waterville LMA	0.97		
9	Rockland LMA	1.00	Knox	1.03
6	Boothbay Harbor LMA	1.03	Lincoln	1.08
10	Norway - Paris LMA	0.94	Oxford	
22	Rumford LMA	0.93		1.00
17	Bangor LMA	1.02	Penobscot	
23	Lincoln - Howland LMA	0.86		
27	Millinocket - East Millinocket	0.88		1.03
21	Outer Bangor LMA	0.89		
26	Patten - Island Falls LMA	0.88		
19	Dexter - Pittsfield LMA	0.94	Penobscot / Somerset	1.03, 1.00
29	Skowhegan LMA	1.03	Somerset	1.00
31	Dover - Foxcroft LMA	0.95	Piscataquis	
30	Greenville LMA	0.95		1.00
14	Belfast LMA	1.01	Waldo	1.05
25	Calais LMA	0.96	Washington	
16	Jonesport - Milbridge LMA	0.84		1.00
18	Machias - Eastport LMA	0.84		
3	Biddeford LMA	1.09	York	
1	Kittery - York LMA	1.06		1.15
2	Sanford LMA	1.03		
	Range	0.84 to 1.09		1.00 to 1.18

## **Appendix B: Level 2 Simulation Results by Region & SAU**

## Simulation Results by SAU: MEPRI Recommendations 1 and 2

Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00	1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43	
Aroostook																		
Bridgewater	47.0	59%	564,819	314,312	250,507	44%	6.10	0.90	1.00	18,614	396	3.30%	6.24	24,363	518	4.31%	6.10	
Caswell	51.0	87%	657,037	534,834	122,203	19%	6.10	0.90	1.00	26,370	517	4.01%	6.24	35,786	702	5.45%	5.77	
Eagle Lake	62.0	58%	892,524	250,905	641,618	72%	6.10	0.99	1.00	(11,047)	(178)	-1.24%	6.24	2,627	42	0.29%	6.11	
Easton	186.5	47%	2,400,510	573,356	1,827,153	76%	6.10	0.90	1.00	69,417	372	2.89%	6.24	72,413	388	3.02%	6.23	
Grand Isle	29.0	47%	395,853	222,308	173,545	44%	6.10	0.99	1.00	(2,327)	(80)	-0.59%	6.24	(2,327)	(80)	-0.59%	6.24	
Limestone	195.5	70%	3,344,501	2,822,951	521,550	16%	6.10	0.90	1.00	103,346	529	3.09%	6.24	127,286	651	3.81%	5.96	
Madawaska	342.5	57%	5,387,193	3,117,281	2,269,912	42%	6.10	0.99	1.00	(32,221)	(94)	-0.60%	6.24	16,155	47	0.30%	6.11	
Moro Plt	2.0	0%	11,774	546	11,228	95%	0.92 *	0.88	1.00	45	22	0.38%	0.99	45	22	0.38%	0.99	
MSAD 10	21.0	81%	351,088	145,823	205,265	58%	6.10	0.99	1.00	(3,435)	(164)	-0.98%	6.24	10,025	477	2.86%	5.84	
MSAD 27	688.0	48%	9,668,013	7,046,233	2,621,780	27%	6.10	0.99	1.00	(20,544)	(30)	-0.21%	6.24	(11,948)	(17)	-0.12%	6.22	
Nashville Plt.	6.0	75%	80,147	7,267	72,880	91%	1.30 *	0.90	1.00	0	0	0.00%	1.37	0	0	0.00%	1.37	
New Sweden	62.5	61%	913,678	638,771	274,907	30%	6.10	0.90	1.00	28,302	453	3.10%	6.24	35,963	575	3.94%	6.07	
Orient	12.5	100%	164,399	16,414	147,986	90%	2.77 *	0.96	1.00	0	0	0.00%	2.93	0	0	0.00%	2.93	
Portage Lake	32.0	43%	569,176	145,332	423,844	74%	4.91 *	0.90	1.00	0	0	0.00%	5.12	0	0	0.00%	5.12	
RSU 29/MSAD 29	1,208.5	75%	15,455,412	12,513,586	2,941,827	19%	6.10	0.88	1.00	765,217	633	4.95%	6.24	929,188	769	6.01%	5.90	
RSU 32/MSAD 32	190.0	59%	3,825,841	3,078,794	747,047	20%	6.10	0.90	1.00	94,063	495	2.46%	6.24	112,433	592	2.94%	6.09	
RSU 33/MSAD 33	208.5	47%	2,757,456	3,480,482	934,825	34%	6.10	0.99	1.00	(10,167)	(49)	-0.37%	6.24	(10,167)	(49)	-0.37%	6.24	
RSU 39	1,048.0	56%	17,394,149	16,836,245	2,813,828	16%	6.10	0.90	1.00	591,851	565	3.40%	6.24	637,980	609	3.67%	6.14	
RSU 42/MSAD 42	278.5	56%	3,606,723	2,367,610	1,239,113	34%	6.10	0.90	1.00	124,318	446	3.45%	6.24	146,662	527	4.07%	6.13	
RSU 45/MSAD 45	268.0	61%	3,881,118	2,961,848	919,270	24%	6.10	0.90	1.00	131,578	491	3.39%	6.24	157,197	587	4.05%	6.07	
RSU 50	333.0	76%	4,707,828	3,261,524	1,446,304	31%	6.07	0.88	1.00	193,827	582	4.12%	6.21	271,239	815	5.76%	5.89	
RSU 70/MSAD 70	447.5	66%	5,656,589	3,672,346	1,984,243	35%	5.27	0.88	1.00	236,226	528	4.18%	5.45	281,227	628	4.97%	5.33	
RSU 79/MSAD 09	1,676.0	56%	21,666,597	17,954,838	5,431,745	25%	6.10	0.90	1.00	803,455	479	3.71%	6.24	901,404	538	4.16%	6.13	
RSU 84/MSAD 14	112.5	76%	1,898,563	1,121,118	777,445	41%	6.10	0.96	1.00	10,170	90	0.54%	6.24	54,777	487	2.89%	5.89	
RSU 86/MSAD 20	443.0	58%	5,931,155	4,747,246	1,183,908	20%	6.10	0.90	1.00	224,516	507	3.79%	6.24	249,747	564	4.21%	6.11	
RSU 88/MSAD 24	252.5	83%	3,885,062	3,938,840	716,242	18%	6.10	0.99	1.00	(724)	(3)	-0.02%	6.24	48,591	192	1.25%	5.82	
RSU 89	240.5	65%	3,532,244	2,478,146	1,054,098	30%	6.07	0.88	1.01	149,333	621	4.23%	6.24	185,803	773	5.26%	6.03	
Westmanland	0.0	0%	1,768	833	936	53%	0.05 *	0.90	1.00	0	0	0.00%	0.05	0	0	0.00%	0.05	
Winterville Plt.	23.5	33%	334,360	95,037	239,323	72%	6.10	0.99	1.00	(4,173)	(178)	-1.25%	6.24	(10,058)	(428)	-3.01%	6.39	
Woodland	164.0	49%	1,889,045	1,450,760	438,285	23%	6.10	0.90	1.00	76,767	468	4.06%	6.24	78,922	481	4.18%	6.21	
Cumberland																		
Brunswick	2,373.5	37%	36,498,997	17,433,854	19,065,143	52%	6.10	1.02	1.18	1,766,723	744	4.84%	6.24	1,391,671	586	3.81%	6.36	
Cape Elizabeth	1,510.5	10%	21,699,458	2,529,090	19,170,368	88%	6.10 *	1.08	1.18	408,257	270	1.88%	6.24	(261,033)	(173)	-1.20%	6.45	
Chebeague Islan	31.5	38%	642,664	82,281	560,382	87%	1.67 *	1.08	1.18	0	0	0.00%	1.73	0	0	0.00%	1.73	
Falmouth	1,974.5	8%	32,679,299	11,252,540	21,426,758	66%	6.10	1.08	1.18	603,059	305	1.85%	6.24	(977,603)	(495)	-2.99%	6.69	
Gorham	2,867.0	22%	41,444,133	26,001,475	15,442,658	37%	6.10	1.08	1.18	1,262,721	440	3.05%	6.24	528,561	184	1.28%	6.53	
Long Island	24.0	20%	329,558	40,307	289,252	88%	1.28 *	1.08	1.18	0	0	0.00%	1.34	0	0	0.00%	1.34	

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Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00	1.08	1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43
RSU 15/MSAD 1!	1,799.5	38%	25,929,399	12,195,453	13,733,947	53%	6.10	1.08	1.18	676,786	376	2.61%	6.24	451,640	251	1.74%	6.34	
RSU 51/MSAD 5!	2,208.5	8%	33,207,232	16,824,564	16,382,668	49%	6.10	1.08	1.18	829,057	375	2.50%	6.24	(379,501)	(172)	-1.14%	6.69	
RSU 61/MSAD 6!	1,521.5	56%	23,285,060	6,392,516	18,963,009	81%	5.13 *	0.94	1.18	198,695	131	0.85%	5.64	198,695	131	0.85%	5.64	
RSU 72/MSAD 7!	1,074.5	66%	17,836,279	7,719,969	10,116,310	57%	4.74 *	0.94	1.00	162,641	151	0.91%	4.85	358,325	333	2.01%	4.75	
RSU 75/MSAD 7!	2,313.0	33%	38,949,633	21,060,730	17,888,903	46%	4.07 *	1.02	1.11	725,109	313	1.86%	4.18	422,641	183	1.09%	4.25	
Scarborough	2,864.5	21%	43,657,476	8,826,374	34,831,102	80%	6.10	1.08	1.18	798,639	279	1.83%	6.24	(914,366)	(319)	-2.09%	6.54	
Sebago	220.0	44%	3,148,062	430,786	2,717,276	86%	4.33 *	0.94	1.18	0	0	0.00%	4.78	0	0	0.00%	4.78	
South Portland	2,902.0	43%	51,342,856	15,294,601	36,048,255	70%	6.10	1.08	1.18	877,024	302	1.71%	6.24	640,642	221	1.25%	6.28	
Westbrook	2,308.0	68%	36,379,656	20,295,167	18,542,577	51%	6.10	1.08	1.18	887,236	384	2.44%	6.24	1,616,780	701	4.44%	6.00	
Yarmouth	1,635.5	16%	23,822,382	8,777,952	15,044,430	63%	6.10	1.08	1.18	543,691	332	2.28%	6.24	(344,177)	(210)	-1.44%	6.60	
Hancock																		
Bar Harbor	344.5	21%	5,273,522	847,560	4,425,962	84%	3.04 *	0.93	1.08	0	0	0.00%	3.23	0	0	0.00%	3.23	
Blue Hill	390.0	39%	4,934,626	435,779	4,498,847	91%	5.19 *	0.95	1.08	0	0	0.00%	5.46	0	0	0.00%	5.46	
Brooklin	79.0	50%	1,356,919	146,162	1,210,757	89%	2.98 *	0.95	1.08	0	0	0.00%	3.13	0	0	0.00%	3.13	
Brooksville	75.0	55%	1,119,988	170,730	949,257	85%	2.06 *	0.95	1.08	4,132	55	0.37%	2.15	4,132	55	0.37%	2.15	
Castine	67.0	18%	954,983	94,454	860,529	90%	2.53 *	0.95	1.08	0	0	0.00%	2.66	0	0	0.00%	2.66	
Cranberry Isles	14.5	80%	272,981	50,032	222,949	82%	1.06 *	0.93	1.08	1,553	107	0.57%	1.11	1,553	107	0.57%	1.11	
Dedham	251.5	28%	3,318,292	1,092,707	2,225,585	67%	6.10	0.94	1.08	90,816	361	2.74%	6.24	10,549	42	0.32%	6.46	
Deer Isle-Stonington	330.5	59%	4,655,820	742,311	3,913,509	84%	3.79 *	0.95	1.08	24,287	73	0.52%	4.00	24,287	73	0.52%	4.00	
Ellsworth	1,062.5	55%	17,816,443	12,142,681	8,173,085	46%	6.10	0.93	1.08	676,110	636	3.79%	6.24	810,095	762	4.55%	6.14	
Frenchboro	3.5	100%	82,077	23,035	59,042	72%	3.84 *	0.95	1.08	541	155	0.66%	4.03	541	155	0.66%	4.03	
Hancock	297.5	67%	4,403,717	1,527,668	2,876,048	65%	6.10	0.93	1.08	167,705	564	3.81%	6.24	280,861	944	6.38%	6.00	
Isle Au Haut	4.5	29%	46,526	1,517	45,009	97%	0.62 *	0.95	1.03	70	16	0.15%	0.65	70	16	0.15%	0.65	
Lamoine	197.5	49%	2,665,303	349,641	2,315,662	87%	6.10	0.93	1.08	99,595	504	3.74%	6.24	110,984	562	4.16%	6.21	
Mount Desert	154.5	24%	2,368,983	338,836	2,030,148	86%	1.19 *	0.93	1.08	0	0	0.00%	1.27	0	0	0.00%	1.27	
MSAD 76	37.5	48%	634,326	49,206	585,120	92%	3.43 *	0.95	1.08	0	0	0.00%	3.61	0	0	0.00%	3.61	
Mt Desert CSD	327.5	29%	5,813,155	895,340	4,917,815	85%	2.52 *	0.93	1.08	0	0	0.00%	2.66	0	0	0.00%	2.66	
Orrington	530.0	31%	6,475,664	3,667,732	2,807,932	43%	6.10	1.02	1.03	(16,329)	(31)	-0.25%	6.24	(103,789)	(196)	-1.60%	6.43	
Otis	80.0	50%	1,148,814	136,116	1,012,698	88%	4.72 *	0.93	1.08	0	0	0.00%	5.02	0	0	0.00%	5.02	
RSU 24	799.0	57%	15,029,696	6,503,482	8,526,214	57%	5.46 *	0.93	1.06	244,403	306	1.63%	5.62	290,511	364	1.93%	5.56	
RSU 25	1,030.5	58%	14,968,953	8,775,318	6,193,635	41%	6.10	0.94	1.08	668,614	649	4.47%	6.24	800,609	777	5.35%	6.11	
Sedgwick	124.0	53%	1,898,592	314,117	1,584,475	83%	6.10	0.95	1.08	40,423	326	2.13%	6.24	58,606	473	3.09%	6.17	
Southwest Harbor	122.0	39%	2,224,625	427,301	1,797,324	81%	3.24 *	0.93	1.08	0	0	0.00%	3.42	0	0	0.00%	3.42	
Surry	192.0	40%	2,240,931	165,897	2,075,034	93%	4.81 *	0.93	1.08	(0)	(0)	0.00%	5.10	(0)	(0)	0.00%	5.10	
Tremont	129.0	46%	2,347,999	440,408	1,907,591	81%	4.15 *	0.93	1.08	0	0	0.00%	4.40	0	0	0.00%	4.40	
Trenton	190.0	38%	3,101,510	496,505	2,605,004	84%	5.90 *	0.93	1.08	10,748	57	0.35%	6.24	0	0	0.00%	6.26	
Kennebec																		
Athens	149.5	78%	1,976,197	1,316,990	659,207	33%	6.10	1.03	1.00	(35,685)	(239)	-1.81%	6.24	4,300	29	0.22%	5.87	
Augusta	2,096.5	58%	31,212,462	20,491,829	13,364,998	43%	6.10	0.95	1.01	416,978	199	1.34%	6.24	701,805	335	2.25%	6.11	
Brighton Plt.	5.5	100%	95,096	10,945	84,151	88%	5.96	1.03										

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Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00	1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43	
Dennistown Plt.	10.5	0%	135,815	69,121	66,693	49%	6.10	1.03	1.00	(3,163)	(301)	-2.33%	6.24	(9,067)	(864)	-6.68%	6.78	
Fayette	141.5	49%	1,769,874	404,897	1,364,977	77%	6.10	0.95	1.01	11,365	80	0.64%	6.24	18,078	128	1.02%	6.21	
Highland Plt.	2.0	100%	20,881	821	20,060	96%	1.58 *	1.03	1.00	20	10	0.10%	1.62	20	10	0.10%	1.62	
Pleasant Rdge Pl	4.5	100%	74,184	13,252	60,932	82%	0.61 *	0.93	1.00	0	0	0.00%	0.60	0	0	0.00%	0.60	
Richmond	425.0	44%	5,707,334	3,503,811	2,203,523	39%	6.10	1.01	1.10	154,105	363	2.70%	6.24	143,268	337	2.51%	6.27	
RSU 02	1,422.0	40%	22,217,760	13,499,640	8,718,120	39%	6.10	0.97	1.01	107,710	76	0.48%	6.24	(6,626)	(5)	-0.03%	6.32	
RSU 03/MSAD 03	980.5	66%	16,231,060	9,440,343	6,790,717	42%	6.10	0.97	1.05	273,939	279	1.69%	6.24	501,329	511	3.09%	6.02	
RSU 11/MSAD 11	1,833.0	45%	24,234,068	16,040,548	8,193,520	34%	6.10	0.95	1.01	427,586	233	1.76%	6.24	400,722	219	1.65%	6.26	
RSU 12	1,427.0	46%	20,303,487	11,355,674	8,947,813	44%	5.43 *	0.97	1.04	345,212	242	1.70%	5.55	331,649	232	1.63%	5.56	
RSU 18	2,705.0	40%	34,649,168	15,392,501	19,256,667	56%	5.79	0.97	1.01	155,651	58	0.45%	5.92	(6,707)	(2)	-0.02%	5.97	
RSU 38	1,105.5	35%	14,763,285	6,101,387	8,661,898	59%	6.10	0.96	1.01	100,587	91	0.68%	6.24	(98,210)	(89)	-0.67%	6.38	
RSU 49/MSAD 49	1,773.5	53%	26,823,174	19,328,409	7,494,765	28%	6.10	0.97	1.00	118,487	67	0.44%	6.24	204,493	115	0.76%	6.17	
RSU 53/MSAD 53	823.0	60%	10,646,896	7,365,604	3,281,292	31%	6.10	0.97	1.00	118,250	144	1.11%	6.24	204,317	248	1.92%	6.08	
RSU 54/MSAD 54	2,194.5	70%	41,019,664	31,132,879	13,189,827	32%	6.10	1.03	1.00	(690,158)	(314)	-1.68%	6.24	(84,723)	(39)	-0.21%	5.96	
RSU 59/MSAD 59	529.5	76%	7,492,038	4,975,890	2,516,148	34%	6.10	1.03	1.00	(148,821)	(281)	-1.99%	6.24	(8,577)	(16)	-0.11%	5.90	
RSU 74/MSAD 74	553.5	74%	8,390,773	4,586,331	3,804,442	45%	5.46	1.03	1.00	(131,212)	(237)	-1.56%	5.53	94	0	0.00%	5.34	
RSU 82/MSAD 12	113.5	41%	1,860,344	871,839	988,505	53%	6.10	1.03	1.00	(44,447)	(392)	-2.39%	6.24	(54,170)	(477)	-2.91%	6.30	
RSU 83/MSAD 13	146.5	68%	2,388,361	1,069,663	1,318,698	55%	5.83	1.03	1.00	(31,596)	(216)	-1.32%	5.86	(7,229)	(49)	-0.30%	5.75	
Vassalboro	576.5	40%	8,027,262	5,261,929	2,765,333	34%	6.10	0.95	1.01	124,430	216	1.55%	6.24	92,697	161	1.15%	6.31	
Waterville	1,586.5	72%	25,248,603	22,293,866	6,044,592	24%	6.10	0.97	1.01	258,550	163	1.02%	6.24	555,825	350	2.20%	5.94	
West Forks	6.0	100%	119,773	7,867	111,906	93%	3.52 *	1.03	1.00	0	0	0.00%	3.48	0	0	0.00%	3.48	
Winslow	1,066.0	49%	15,468,576	10,391,546	5,077,030	33%	6.10	0.97	1.01	135,648	127	0.88%	6.24	152,294	143	0.98%	6.22	
Winthrop	806.0	32%	10,251,677	5,080,809	5,170,868	50%	6.10	0.95	1.01	127,831	159	1.25%	6.24	(16,275)	(20)	-0.16%	6.41	
Midcoast																		
Appleton	136.5	49%	2,364,972	1,682,210	682,762	29%	6.10	1.00	1.03	6,598	48	0.28%	6.24	8,837	65	0.37%	6.22	
Boothbay-Booth	405.5	47%	6,457,007	777,772	5,679,235	88%	2.53 *	1.03	1.08	(0)	(0)	0.00%	2.58	(0)	(0)	0.00%	2.58	
Bristol	273.0	30%	4,112,144	441,495	3,670,649	89%	2.73 *	1.03	1.08	0	0	0.00%	2.80	0	0	0.00%	2.80	
Edgecomb	146.0	53%	2,237,698	464,123	1,773,575	79%	6.10	1.02	1.08	14,291	98	0.64%	6.24	34,644	237	1.55%	6.17	
Five Town CSD	667.5	29%	9,807,741	1,783,365	8,024,376	82%	5.69	1.00	1.03	(34,024)	(51)	-0.35%	5.80	(196,951)	(295)	-2.01%	5.91	
Georgetown	109.0	42%	1,677,556	149,243	1,528,313	91%	2.30 *	1.02	1.10	0	0	0.00%	2.37	0	0	0.00%	2.37	
Hope	139.5	31%	2,278,502	1,157,434	1,121,068	49%	6.10	1.00	1.03	(3,168)	(23)	-0.14%	6.24	(36,249)	(260)	-1.59%	6.42	
Islesboro	54.5	33%	942,052	101,827	840,225	89%	1.67 *	1.01	1.05	0	0	0.00%	1.69	0	0	0.00%	1.69	
Jefferson	331.0	38%	5,400,484	2,317,849	3,082,635	57%	6.10	0.95	1.08	116,774	353	2.16%	6.24	66,239	200	1.23%	6.34	
Lincolnville	213.0	43%	3,703,798	1,119,259	2,584,539	70%	6.10	1.01	1.05	(11,587)	(54)	-0.31%	6.24	(28,535)	(134)	-0.77%	6.28	
Monhegan Plt	4.5	100%	63,771	10,393	53,378	84%	0.61 *	1.03	1.08	284	63	0.44%	0.63	284	63	0.44%	0.63	
Nobleboro	213.0	41%	3,284,042	627,492	2,656,550	81%	6.10	1.03	1.08	5,292	25	0.16%	6.24	(25,193)	(118)	-0.77%	6.31	
Northport	152.0	51%	2,336,085	302,617	2,033,469	87%	4.02 *	1.01	1.05	0	0	0.00%	4.09	0	0	0.00%	4.09	
Penobscot	103.0	49%	1,477,780	122,980	1,354,800	92%	5.37 *	0.95	1.08	0	0	0.00%	5.69	0	0	0.00%	5.69	
RSU 01 - LKRSU																		

## Simulation Results by SAU: MEPRI Recommendations 1 and 2

Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00	1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43	
RSU 13	1,476.5	54%	24,143,358	7,935,004	16,208,354	67%	5.96	1.00	1.03	(100,170)	(68)	-0.41%	6.09	101,354	69	0.42%	6.01	
RSU 20	412.5	79%	7,707,870	3,709,523	3,998,347	52%	6.10	1.01	1.05	1,640	4	0.02%	6.24	250,717	608	3.25%	5.86	
RSU 28/MSAD 28	690.5	27%	10,050,617	1,303,201	8,747,415	87%	3.73 *	1.00	1.03	0	0	0.00%	3.81	0	0	0.00%	3.75	
RSU 40/MSAD 40	1,722.0	58%	27,711,891	15,862,539	11,849,352	43%	6.10	1.00	1.04	112,144	65	0.40%	6.24	364,671	212	1.32%	6.11	
RSU 48	605.0	41%	8,535,431	2,251,635	6,283,795	74%	5.73	1.03	1.08	43,406	72	0.51%	5.86	(14,128)	(23)	-0.17%	5.92	
RSU 71	1,392.5	60%	21,452,117	11,432,155	10,019,962	47%	6.10	1.01	1.05	87,941	63	0.41%	6.24	350,760	252	1.64%	6.08	
Saint George	312.0	52%	4,907,337	679,155	4,228,182	86%	3.89 *	1.00	1.03	0	0	0.00%	3.94	0	0	0.00%	3.94	
South Bristol	88.0	41%	1,500,563	221,636	1,278,927	85%	1.43 *	1.03	1.08	0	0	0.00%	1.46	0	0	0.00%	1.46	
Southport	35.5	62%	502,838	83,375	419,463	83%	0.54 *	1.03	1.08	1,053	30	0.21%	0.55	1,053	30	0.21%	0.55	
West Bath	220.0	33%	3,021,731	334,774	2,686,958	89%	5.36 *	1.02	1.10	0	0	0.00%	5.56	0	0	0.00%	5.56	
Wiscasset	364.0	48%	5,689,892	2,078,082	3,611,810	63%	6.10	1.02	1.08	37,437	103	0.66%	6.24	49,279	135	0.87%	6.22	
Penquis																		
Airline CSD	47.5	67%	747,235	305,668	441,567	59%	2.91	0.93	1.08	24,449	515	3.27%	2.99	37,539	790	5.02%	2.91	
Bangor	3,333.0	55%	47,731,105	28,210,190	19,520,915	41%	6.10	1.02	1.03	(243,375)	(73)	-0.51%	6.24	76,640	23	0.16%	6.14	
Beaver Cove	4.0	50%	50,015	1,638	48,377	97%	0.51 *	0.95	1.00	49	12	0.10%	0.52	49	12	0.10%	0.52	
Bowerbank	14.5	100%	221,990	32,118	189,872	86%	1.73 *	0.95	1.00	0	0	0.00%	1.77	0	0	0.00%	1.77	
Brewer	1,234.5	45%	19,583,114	14,028,962	5,554,152	28%	6.10	1.02	1.03	(56,695)	(46)	-0.29%	6.24	(74,905)	(61)	-0.38%	6.26	
Burlington	54.0	61%	682,845	359,240	323,605	47%	6.10	0.86	1.03	43,561	807	6.38%	6.24	52,580	974	7.70%	6.07	
East Millinocket	199.0	68%	2,671,810	2,189,808	482,002	18%	6.10	0.88	1.03	158,968	799	5.95%	6.24	178,723	898	6.69%	5.99	
Glenburn	566.5	31%	7,591,259	5,072,162	2,519,097	33%	6.10	1.02	1.03	(10,919)	(19)	-0.14%	6.24	(85,253)	(150)	-1.12%	6.42	
Greenbush	195.5	74%	2,997,441	2,440,206	557,235	19%	6.10	0.89	1.03	92,674	474	3.09%	6.24	121,906	624	4.07%	5.92	
Greenville	118.0	34%	1,877,872	212,837	1,665,035	89%	4.17 *	0.95	1.00	0	0	0.00%	4.26	0	0	0.00%	4.26	
Harmony	80.5	71%	1,133,333	697,997	435,337	38%	6.10	0.94	1.00	22,894	284	2.02%	6.24	43,590	541	3.85%	5.95	
Hermon	1,080.5	27%	13,678,653	9,237,142	4,441,512	32%	6.10	1.02	1.03	(45,629)	(42)	-0.33%	6.24	(213,096)	(197)	-1.56%	6.47	
Lake View Plt.	9.5	75%	122,281	14,535	107,747	88%	0.65 *	0.95	1.00	0	0	0.00%	0.67	0	0	0.00%	0.67	
Lowell	43.0	39%	518,889	104,597	414,292	80%	6.10	0.86	1.03	25,131	584	4.84%	6.24	19,018	442	3.67%	6.33	
Medford	43.5	83%	555,807	380,737	175,070	31%	6.10	0.95	1.00	16,385	377	2.95%	6.24	28,439	654	5.12%	5.82	
Medway	141.5	62%	1,721,827	1,238,809	483,018	28%	6.10	0.88	1.03	102,531	725	5.95%	6.24	116,784	825	6.78%	6.06	
Milford	371.5	52%	4,791,427	3,382,225	1,409,202	29%	6.10	1.02	1.03	(7,520)	(20)	-0.16%	6.24	6,341	17	0.13%	6.18	
Millinocket	424.5	70%	5,910,205	4,573,695	1,336,510	23%	6.10	0.88	1.03	327,619	772	5.54%	6.24	386,776	911	6.54%	5.97	
MSAD 46	795.5	77%	12,241,314	11,305,328	3,028,142	25%	6.10	0.94	1.02	312,768	393	2.56%	6.24	486,514	612	3.97%	5.89	
RSU 19	1,843.5	61%	29,177,245	20,564,248	8,612,997	30%	6.10	0.94	1.01	520,318	282	1.78%	6.24	760,352	412	2.61%	6.07	
RSU 22	2,074.5	31%	31,278,636	21,584,211	9,694,425	31%	6.10	1.02	1.03	(113,685)	(55)	-0.36%	6.24	(399,750)	(193)	-1.28%	6.42	
RSU 26	672.5	37%	10,402,464	6,830,304	3,572,160	34%	6.10	1.02	1.03	(41,880)	(62)	-0.40%	6.24	(106,296)	(158)	-1.02%	6.35	
RSU 30/MSAD 30	210.0	75%	3,390,549	2,551,470	839,079	25%	6.04	0.86	1.03	170,759	813	5.04%	6.19	213,928	1,019	6.31%	5.88	
RSU 31/MSAD 31	370.5	65%	5,226,880	3,298,772	1,928,108	37%	6.10	0.86	1.03	309,211	835	5.92%	6.24	375,589	1,014	7.19%	6.03	
RSU 34	1,246.0	57%	17,536,115	12,147,375	5,388,740	31%	6.10	1.02	1.03	(55,736)	(45)	-0.32%	6.24	50,272	40	0.29%	6.12	
RSU 41/MSAD 41	507.0	89%	8,664,012	7,300,255	1,363,757	16%	6.10	0.95	1.00	117,770	232	1.36%	6.24	229,553	453	2.65%	5.74	
RSU 63/MSAD 63	689.5	38%	9,186,537	4,848,726	4,337,812	47%	6.10	1.0										

## Simulation Results by SAU: MEPRI Recommendations 1 and 2

Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00		1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43
RSU 68/MSAD 6	938.5	56%	12,670,835	8,520,802	4,150,033	33%	6.10	0.95	1.00	215,638	230	1.70%	6.24	290,475	310	2.29%	6.13	
RSU 80/MSAD 0	458.5	71%	6,256,847	3,273,947	2,982,900	48%	6.10	0.95	1.00	57,801	126	0.92%	6.24	199,611	435	3.19%	5.95	
RSU 87/MSAD 2	831.0	42%	10,117,629	7,128,121	2,989,508	30%	6.10	0.89	1.03	358,414	431	3.54%	6.24	333,909	402	3.30%	6.29	
Shirley	35.5	50%	428,874	193,719	235,155	55%	6.10	0.95	1.00	4,559	128	1.06%	6.24	6,101	172	1.42%	6.20	
Veazie	240.0	43%	3,666,864	1,904,879	1,761,985	48%	6.10	1.02	1.03	(16,903)	(70)	-0.46%	6.24	(31,346)	(131)	-0.85%	6.29	
Willimantic	12.5	80%	160,985	7,135	153,850	96%	2.35 *	0.95	1.00	(0)	(0)	0.00%	2.40	(0)	(0)	0.00%	2.40	
Woodville	32.5	55%	388,456	142,118	246,338	63%	6.10	0.88	1.03	24,478	753	6.30%	6.24	28,113	865	7.24%	6.15	
Washington																		
Alexander	48.0	40%	778,944	356,621	422,323	54%	6.10	0.96	1.00	1,834	38	0.24%	6.24	(3,704)	(77)	-0.48%	6.32	
Baileyville	213.5	60%	2,948,718	784,539	2,164,178	73%	6.10	0.96	1.00	(4,638)	(22)	-0.16%	6.24	52,127	244	1.77%	6.08	
Baring Plt.	30.5	81%	400,393	305,639	94,753	24%	6.10	0.96	1.00	4,531	149	1.13%	6.24	10,744	352	2.68%	5.84	
Beals	43.5	72%	546,002	138,645	407,357	75%	6.10	0.84	1.00	29,437	677	5.39%	6.24	48,803	1,122	8.94%	5.95	
Beddington	7.0	0%	62,982	2,366	60,615	96%	1.05 *	0.84	1.00	233	33	0.37%	1.13	233	33	0.37%	1.13	
Calais	378.0	64%	4,994,134	5,135,161	1,252,635	25%	6.10	0.96	1.00	53,252	141	1.07%	6.24	94,322	250	1.89%	6.04	
Carroll Plt.	14.0	80%	202,352	38,567	163,785	81%	6.10	0.86	1.03	7,242	517	3.58%	6.24	17,713	1,265	8.75%	5.85	
Charlotte	31.0	39%	429,210	193,750	235,460	55%	6.10	0.96	1.00	4,088	132	0.95%	6.24	614	20	0.14%	6.33	
Cherryfield	144.5	74%	1,714,976	1,014,900	700,077	41%	6.10	0.84	1.00	99,662	690	5.81%	6.24	136,387	944	7.95%	5.92	
Cooper	18.5	62%	214,303	38,318	175,985	82%	6.10	0.96	1.00	6,671	361	3.11%	6.24	11,576	626	5.40%	6.07	
Crawford	5.5	100%	113,229	6,943	106,286	94%	5.27 *	0.96	1.00	0	0	0.00%	5.33	0	0	0.00%	5.33	
Cutler	74.0	86%	1,007,678	527,710	479,968	48%	6.10	0.84	1.00	39,344	532	3.90%	6.24	75,539	1,021	7.50%	5.78	
Deblois	9.0	75%	145,788	15,804	129,984	89%	3.26 *	0.84	1.00	(0)	(0)	0.00%	3.46	(0)	(0)	0.00%	3.46	
Dennysville	34.5	62%	407,669	275,096	132,573	33%	6.10	0.84	1.00	21,430	621	5.26%	6.24	25,342	735	6.22%	6.06	
East Machias	229.5	52%	2,740,891	2,032,986	707,905	26%	6.10	0.84	1.00	148,705	648	5.43%	6.24	155,668	678	5.68%	6.18	
East Range CSD	7.5	0%	152,194	9,963	142,232	93%	6.10 *	0.96	1.00	(1,106)	(147)	-0.73%	6.24	(6,746)	(900)	-4.43%	6.48	
Eastport	115.5	59%	1,606,575	519,352	1,087,223	68%	6.10	0.84	1.00	71,935	623	4.48%	6.24	96,887	839	6.03%	6.10	
Grand Lake Stream	3.5	100%	86,872	12,256	74,616	86%	1.58 *	0.96	1.00	(0)	(0)	0.00%	1.60	(0)	(0)	0.00%	1.60	
Indian Island	119.0	62%	1,656,694	1,580,546	76,148	5%	6.10	1.02	1.03	7,206	61	0.43%	6.24	9,453	79	0.57%	6.06	
Indian Township	185.0	81%	2,577,350	2,553,255	24,095	1%	6.10	1.02	1.03	26,053	141	1.01%	6.24	27,673	150	1.07%	5.83	
Jonesboro	73.5	58%	953,584	526,788	426,797	45%	6.10	0.84	1.00	47,731	649	5.01%	6.24	57,527	783	6.03%	6.10	
Jonesport	103.0	74%	1,144,285	276,470	867,814	76%	6.10	0.84	1.00	69,839	678	6.10%	6.24	115,363	1,120	10.08%	5.92	
Lakeville	3.0	50%	50,007	9,786	40,221	80%	0.44 *	0.86	1.03	0	0	0.00%	0.46	0	0	0.00%	0.46	
Machias	291.5	69%	3,521,580	4,392,948	1,065,365	30%	6.10	0.84	1.00	227,029	779	6.45%	6.24	274,185	941	7.79%	5.97	
Machiasport	88.5	61%	1,170,120	186,292	983,828	84%	6.10	0.84	1.00	41,064	464	3.51%	6.24	68,483	774	5.85%	6.07	
Macwahoc Plt.	5.5	100%	75,496	9,592	65,905	87%	4.11 *	0.88	1.00	0	0	0.00%	4.42	0	0	0.00%	4.42	
Marshfield	80.0	50%	846,881	577,159	269,722	32%	6.10	0.84	1.00	53,708	671	6.34%	6.24	55,477	693	6.55%	6.20	
Meddybemps	4.0	50%	70,651	9,023	61,628	87%	1.89 *	0.96	1.00	0	0	0.00%	1.91	0	0	0.00%	1.91	
Moosabec CSD	57.5	73%	874,230	370,438	503,792	58%	6.10	0.84	1.00	37,351	650	4.27%	6.24	62,954	1,095	7.20%	5.93	
Northfield	19.0	75%	198,000	7,359	190,641	96%	3.14 *	0.84	1.00	566	30	0.29%	3.34	566	30	0.29%	3.34	
Pembroke	78.0	78%	1,096,075	574,322	521,753	48%	6.10	0.84	1.00	48,605	623	4.43%	6.24	80,252	1,029	7.32%	5.87	
Perry	88.5	62%	1,102,764	388,353	714,412	65%	6.10	0.84	1.00	48,506	548	4.40%	6.24	69,5				

## Simulation Results by SAU: MEPRI Recommendations 1 and 2

Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)							Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	*	Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00		1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43
Princeton	129.0	70%	1,773,592	1,347,303	426,288	24%	6.10	0.96	1.00	19,317	150	1.09%	6.24	38,884	301	2.19%	5.96	
Reed Plt.	11.0	75%	131,461	20,441	111,020	84%	6.10	0.88	1.00	621	56	0.47%	6.24	6,627	602	5.04%	5.91	
Robbinston	71.5	47%	919,370	547,066	372,303	40%	6.10	0.96	1.00	25,647	359	2.79%	6.24	25,647	359	2.79%	6.24	
Roque Bluffs	17.0	60%	201,096	9,582	191,515	95%	1.89 *	0.84	1.00	0	0	0.00%	2.03	0	0	0.00%	2.03	
RSU 37/MSAD 3	584.5	66%	8,033,446	3,914,015	4,119,432	51%	6.10	0.84	1.00	442,662	757	5.51%	6.24	591,231	1,012	7.36%	6.02	
RSU 85/MSAD 11	122.5	63%	1,613,470	160,247	1,453,223	90%	6.10	0.84	1.00	74,449	608	4.61%	6.24	119,713	977	7.42%	6.05	
Talmadge	6.5	50%	85,526	39,369	46,157	54%	6.10	0.96	1.00	704	108	0.82%	6.24	1,007	155	1.18%	6.20	
Vanceboro	8.5	75%	148,759	85,523	63,237	43%	6.10	0.96	1.00	807	95	0.54%	6.24	4,228	497	2.84%	5.91	
Waite	10.0	60%	147,899	88,220	59,678	40%	6.10	0.96	1.00	1,183	118	0.80%	6.24	2,748	275	1.86%	6.08	
Wesley	13.5	50%	181,911	20,973	160,938	88%	6.10	0.84	1.00	6,471	479	3.56%	6.24	7,526	558	4.14%	6.20	
Whiting	41.5	53%	580,075	100,664	479,411	83%	5.46 *	0.84	1.00	2,844	69	0.49%	5.80	(29,446)	(710)	-5.08%	6.17	
Whitneyville	29.0	89%	357,276	258,964	98,312	28%	6.10	0.84	1.00	22,464	775	6.29%	6.24	30,361	1,047	8.50%	5.75	
WesternME																		
Andover	63.5	63%	847,781	198,944	648,837	77%	6.10	0.93	1.00	8,056	127	0.95%	6.24	28,266	445	3.33%	6.05	
Auburn	3,201.5	67%	56,870,740	40,893,112	15,977,628	28%	6.10	0.98	1.01	198,823	62	0.35%	6.24	827,451	258	1.45%	6.00	
Byron	4.5	100%	61,319	7,468	53,852	88%	1.30 *	0.93	1.00	0	0	0.00%	1.34	0	0	0.00%	1.34	
Carrabassett Val	68.0	13%	783,781	44,700	739,081	94%	0.81 *	0.96	1.00	0	0	0.00%	0.83	0	0	0.00%	0.83	
Coplin Plt.	8.5	63%	88,436	5,741	82,696	94%	1.56 *	0.96	1.00	0	0	0.00%	1.59	0	0	0.00%	1.59	
Eustis	71.0	39%	1,061,455	84,650	976,805	92%	4.53 *	0.96	1.00	0	0	0.00%	4.62	0	0	0.00%	4.62	
Gilead	18.0	75%	403,930	177,010	226,920	56%	6.10	0.93	1.00	2,484	138	0.61%	6.24	14,760	820	3.65%	5.91	
Lewiston	5,207.5	66%	93,640,826	80,194,770	18,724,357	20%	6.10	0.98	1.01	540,303	104	0.58%	6.24	1,246,304	239	1.33%	6.01	
Lisbon	1,306.5	48%	16,717,827	11,741,651	4,976,177	30%	6.10	0.98	1.01	100,874	77	0.60%	6.24	117,189	90	0.70%	6.22	
RSU 04	1,264.5	52%	18,050,643	11,364,535	6,686,108	37%	6.10	0.98	1.01	53,346	42	0.30%	6.24	119,111	94	0.66%	6.18	
RSU 09	2,233.5	59%	34,649,176	27,385,659	10,792,821	31%	5.85 *	0.96	1.00	244,247	109	0.70%	5.98	498,567	223	1.44%	5.84	
RSU 10	1,752.0	73%	32,708,766	24,576,903	8,131,863	25%	5.70 *	0.94	1.00	409,738	234	1.25%	5.83	798,261	456	2.44%	5.56	
RSU 16	1,671.5	42%	22,818,515	13,263,576	9,554,938	42%	6.10	0.98	1.01	51,447	31	0.23%	6.24	(26,872)	(16)	-0.12%	6.29	
RSU 17/MSAD 1	3,086.0	58%	40,688,427	21,892,054	18,796,374	46%	5.59	0.94	1.01	702,765	228	1.73%	5.72	1,045,159	339	2.57%	5.62	
RSU 44/MSAD 4	543.5	56%	8,003,382	1,301,914	6,701,468	84%	3.45 *	0.93	1.00	52,244	96	0.65%	3.54	81,874	151	1.02%	3.52	
RSU 52/MSAD 5	2,000.5	39%	29,067,519	20,155,724	8,911,795	31%	6.10	0.98	1.01	126,191	63	0.43%	6.24	(5,294)	(3)	-0.02%	6.33	
RSU 56	727.5	58%	11,955,809	8,468,439	3,487,370	29%	6.10	0.93	1.00	209,935	289	1.76%	6.24	289,973	399	2.43%	6.10	
RSU 58/MSAD 5	456.5	69%	7,666,724	5,024,103	2,642,622	34%	6.10	0.96	1.00	53,600	117	0.70%	6.24	166,236	364	2.17%	5.98	
RSU 73	1,376.0	65%	20,200,965	15,068,628	5,132,337	25%	6.10	0.96	1.00	213,068	155	1.05%	6.24	398,169	289	1.97%	6.02	
RSU 78	179.5	34%	2,811,350	339,024	2,472,327	88%	1.95 *	0.96	1.00	0	0	0.00%	1.98	0	0	0.00%	1.98	
Upton	4.0	100%	160,789	39,772	121,017	75%	3.67 *	0.93	1.00	0	0	0.00%	3.72	0	0	0.00%	3.72	
York																		
Acton	337.0	38%	4,660,032	560,441	4,099,591	88%	4.46 *	1.03	1.15	0	0	0.00%	4.69	0	0	0.00%	4.69	
Biddeford	2,378.5	64%	36,057,874	17,118,627	22,462,640	62%	6.10	1.09	1.15	339,880	143	0.94%	6.24	1,113,184	468	3.09%	6.03	
Dayton	327.5	32%	4,855,440	2,894,188	1,961,252	40%	6.10	1.09	1.15	58,774	179	1.21%	6.24	7,331	22	0.15%	6.40	
Kittery	956.0	21%	14,805,630	1,980,480	12,825,150	87%	5.18 *	1.06	1.15	0	0	0.00%	5.37	0	0	0.00%	5.37	
RSU 06/MSAD 0	3,288.5	41%	48,292,719	24,133,059	24,159,660	50%</td												

## Simulation Results by SAU: MEPRI Recommendations 1 and 2

Region/area SAU	FY26 Funding		FY26 Enacted (Baseline/Status Quo)						Simulation 1 (Regional Adjustment)					Simulation 2 (Reg Adj + Ability to Pay)			
	Students	Econ Dis	Total Allocation	State Subsidy	Local Share	%	Mill Rate	* Reg Adj	Reg adj	Subsidy diff	Per pupil	% of alloc	Mill Rate	Subsidy diff	Per pupil	% of alloc	Mill Rate
STATE	167,250.5	47%	2,530,260,331	1,347,941,947	1,232,952,061	49%	5.29	1.00	1.08	36,448,689	218	1.44%	5.43	36,546,462	219	1.44%	5.43
RSU 23	622.5	37%	10,820,698	1,776,296	9,044,402	84%	3.66 *	1.08	1.15	0	0	0.00%	3.76	0	0	0.00%	3.76
RSU 35/MSAD 3!	1,949.0	19%	28,012,750	14,582,787	13,429,963	48%	6.10	1.06	1.15	650,134	334	2.32%	6.24	(76,405)	(39)	-0.27%	6.57
RSU 55/MSAD 5!	984.5	59%	13,726,974	6,989,829	6,737,145	49%	6.10	0.94	1.10	698,603	710	5.09%	6.24	853,226	867	6.22%	6.10
RSU 57/MSAD 5!	2,885.5	46%	41,261,404	16,904,720	24,356,684	59%	6.00	1.03	1.15	1,200,919	416	2.91%	6.17	1,200,919	416	2.91%	6.17
RSU 60/MSAD 6!	2,909.5	35%	39,931,963	22,934,008	16,997,955	43%	6.10	1.06	1.15	990,501	340	2.48%	6.24	628,249	216	1.57%	6.37
Saco	2,810.0	34%	41,240,015	21,117,539	20,122,477	49%	6.10	1.09	1.15	542,225	193	1.31%	6.24	80,398	29	0.19%	6.38
Sanford	3,166.5	59%	55,536,883	46,893,291	13,082,365	24%	6.10	1.03	1.15	1,853,097	585	3.34%	6.24	2,153,348	680	3.88%	6.10
Wells-Ogunquit	1,419.0	24%	19,682,018	2,027,101	17,654,917	90%	2.65 *	1.09	1.15	0	0	0.00%	2.72	0	0	0.00%	2.72
York	1,529.5	22%	24,698,339	3,658,510	21,039,829	85%	3.49 *	1.06	1.15	0	0	0.00%	3.61	0	0	0.00%	3.61