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

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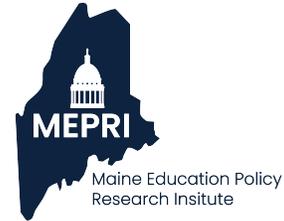
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Summary

As directed by LD 318[1], 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[2]. 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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[1] https://legislature.maine.gov/billtracker/#Paper/318?legislature=132
[2] 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
$37.4 M	**131**	**113**	**17**

* *"Minimal subsidy impact" is defined here 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
~$0 M	**76**	**144**	**41**

* *"Minimal subsidy impact" is defined here 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.

Recommendation #3: Update selected model parameters for adequacy.			
Est. Additional State Funds Needed	# of SAUs Gaining Subsidy	# of SAUs, Minimal Subsidy Impact	# of SAUs with Decreased Subsidy
$18.3 M	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 mils 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
Resident Pupils	167,250.5
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)	5.29
% of 6.10 Cap	87%
SAUs	252
SAUs below 6.10 mills	103
% 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
- 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
SAUs	49	42	161
Resident Pupils	52,844.0	5,990.5	108,416.0
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	**$254**	$88
Supplies & Equipment	PK-8	433	**250**	(183)
	9-12	599	**337**	(262)
Instructional Technology	PK-8	123	**319**	196
	9-12	369	**351**	(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 Alloca (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	1.01
34	Fort Kent LMA	0.99	Aroostook	1.00
28	Houlton LMA	0.88		
35	Madawaska LMA	0.99		
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	1.08
20	Ellsworth - Bar Harbor LMA	0.93		
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	1.00
22	Rumford LMA	0.93		
17	Bangor LMA	1.02	Penobscot	1.03
23	Lincoln - Howland LMA	0.86		
27	Millinocket - East Millinocket	0.88		
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	1.00
30	Greenville LMA	0.95		
14	Belfast LMA	1.01	Waldo	1.05
25	Calais LMA	0.96	Washington	1.00
16	Jonesport - Milbridge LMA	0.84		
18	Machias - Eastport LMA	0.84		
3	Biddeford LMA	1.09	York	1.15
1	Kittery - York LMA	1.06		
2	Sanford LMA	1.03		
	Range	0.84 to 1.09		1.00 to 1.18

Appendix B: Original FY26 Level 2 Simulation Results by Region & SAU

This Appendix was removed from the March 2025 updated report version, as new simulation results based on FY2027 inputs have been prepared by the Maine Department of Education finance team. The original FY2026 SAU listing remains available on our website, **mepri.maine.edu/eps-study**, as a downloadable (and therefore sortable) Excel spreadsheet.

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LD 318 Report Addendum

Part I. Subsidy Stabilization Policy Options

School Administrative Units (SAUs) currently receive a different amount of state subsidy each fiscal year based on year-to-year changes in their student enrollments, student demographics, property valuation, prior special education spending levels, and annual inflation factors. Changes to the EPS funding model such as those proposed in response to LD 318 would also impact state subsidy for some SAUs when implemented. Whie Maine already employs some of techniques for smoothing year-to-year change (i.e. using multi-year averages), it may be desirable to incorporate additional methods mitigate large changes that may be disruptive to SAU budgeting processes. The loss of state revenue is the most pressing concern, as it can result in sudden cuts to staff or programs that are needed to support students. There are four broad categories of options:

1. "Hold harmless" provisions
2. Limits on subsidy reduction
3. Smoothing of data inputs
4. Fiscal reserve funds

We also include discussion of implementation processes for the first three categories.

1. "Hold Harmless" Provisions

These provisions are typically tied to changes in state funding policy; they usually are not intended to address routine year-to-year changes in district circumstances. They guarantee that a district will not receive less funding than it did in a specified baseline year (i.e. before a policy change was implemented). Variations include:

- **Indefinite Total Dollar Hold Harmless:** The state guarantees the district will never receive fewer total dollars of state subsidy than the baseline year, regardless of changes in student population or community property valuation relative to the rest of the state. This can be very expensive and inequitable. In districts with declining enrollments or relative increases in property tax base, the state could be indefinitely subsidizing "phantom students" and unused potential local property tax contributions toward EPS costs.

- **Per-Pupil Hold Harmless:** The state guarantees that the state subsidy *per student* will not drop. If a district loses students, its total funding will decrease, but the amount of state subsidy for each remaining child stays stable.

- **Phase-Out/Tapering/Vanishing Hold-Harmless Funding:** Indefinite hold harmless policies are often deemed too expensive or inequitable, and a phase-out provision is implemented. A simple example would be that the state might cover 100% of the gap in Year 1, 75% in Year 2, 50% in Year 3, and 25% in Year 4, and none in Year 5.

Hold Harmless example in Maine:

- When a new CTE funding model was implemented, a hold harmless provision with a four-year phase-out was included. Note that the EPS CTE component is a standalone allocation, which is 100% state funded.

2. Limits on Year-Over-Year State Subsidy Reductions

Transitional floors are an alternative to strict hold harmless provisions. They can be used more expansively to address routine year-to-year fluctuations resulting from any substantial change in district circumstances, not just amendments to state funding policy. These specifically target situations where districts are allocated *less* state subsidy; they do not limit growth.

- **Subsidy Reduction Cap:** The state formula caps the maximum amount by which a district's state aid can decrease in a single year. For example, a district's state funding cannot be cut by more than 1%, 3%, or 5% of their total EPS allocation. It protects districts from budgetary cliffs while still gradually correcting funding levels to match actual student populations and local wealth.
- **Phase-Out/Tapering/Vanishing Caps:** Similar to hold harmless provisions, limits can be phased out over time.

3. Smoothing Mechanisms

Year-over-year subsidy changes can occur for several reasons other than changes in the funding formula, notably changes in student enrollments and local property valuation relative to the rest of the state. When enrollment drops suddenly, a district can lose tens of thousands or even millions in a single year. States may rely on a mix of formulaic buffers to stabilize state subsidies and decouple education budgets from the volatility of property valuation or shifting demographics. There are three main tools for softening changes (both increases and decreases):

- **Multi-Year Averaging:** Instead of using only the current year's student count, the state uses a 3-year average, for example. This spreads the financial impact of a declining population over several years. A similar mechanism may be used for property valuation.
- **"Greater Of" Provisions:** The state allows districts to use either the current year's enrollment or the previous year's, whichever is higher, or the greater of the current year's enrollment and a multi-year average
- **Declining Enrollment Buffers:** Some states provide a temporary percentage of the lost funding (e.g., Iowa's 101% budget guarantee) for one year to give districts time to consolidate classrooms or reduce staff through attrition rather than layoffs.

In Maine these methods have been used several ways:

- Declining enrollment: 3-year average of enrollment, or the greater of most recent year and the three year average
- Valuation: 2-year average
- CTE program enrollment: 3-year average

These averages could be expanded by including more years. However, while this would ease the impacts on SAUs with declining enrollment, it would also lengthen the ramp for districts that need an increase in resources to support increases in enrollment (or decreases in relative valuation).

Implementation: Calculating the Gap & Subsidy Adjustment

When implementing one of the above options, the state runs two sets of calculations for every district. This can be done one time upon implementation of a new policy, or each year as a matter of routine practice:

- **The Baseline:** How much state aid the district received in the final year of the *old* formula.
- **The New Formula Amount:** How much state aid the district *would* receive under the *new* formula. This can be calculated as of the baseline year or the implementation year. If it is calculated as of the baseline year, it isolates the effects of the target policy change only. If it is calculated as of the implementation year, the hold harmless or subsidy reduction cap in effect protects districts from other causes of subsidy change, too, such as students and wealth.
- **The Gap:** The difference between the two, if the new formula amount is less than baseline. Calculating the new formula amount in the baseline year provides a predictable gap. Calculating the new formula amount in the implementation year could result in a larger gap and an unpredictable cost to the state.
- **Qualifying Districts:** If the new formula generates **more** money, there is no gap and the district simply gets the new, higher amount, no adjustment necessary. If the new formula generates **less** money, there is a gap and the hold harmless provision is triggered. The state pays the new formula amount, plus a specified "hold harmless subsidy."
- **The Hold Harmless Subsidy:** The first year hold-harmless subsidy adjustment equals the gap. In the second and subsequent years, the adjustment depends on the phase-out provision, if any.

How a hold-harmless or subsidy reduction cap might be applied to LD 2226 funding formula changes.

- **Limited to LD 2226 Effects:** To limit the subsidy adjustment to only the subsidy reductions due to the LD 2226 policy changes, and to limit the fiscal impact to a predictable amount, only negatively affected districts qualify. The first year adjustment amount may be the difference between the FY 2026-27 subsidy under the current EPS formula and the simulated FY 2026-27 subsidy calculated by MDOE using the new EPS parameters.
- **Subsidy Reduction Cap:** For a cap rather than a full hold harmless, the adjustment would be further limited to allow a subsidy reduction of a specified amount. For example, 1% of total allocation may be considered a reasonable and manageable year-over-year reduction in state subsidy.

- **Phase-Out:** The LD 2226 effect limit calculated above may be phased out over time, for example, four years straight line.
- **Possible Additional Qualification Criteria Based Year-Over-Year State Subsidy Change:** Subsidy adjustment eligibility could be limited to only those qualifying districts whose calculated state subsidy would decrease from year-to-year by more than the cap. The amount of the subsidy would also be limited the amount necessary to restore subsidy to prior year level or the subsidy reduction cap.

4. Fiscal Reserve Funds

- **Dedicated State Education Funding Stabilization Accounts**. Some states create separate education funding stabilization funds for K-12 education. During periods of strong economic growth and high tax revenue, the state legislature deposits a statutory percentage of surplus funds into the education reserve. During a recession, these funds are triggered and drawn down to maintain the state's foundation aid to districts. It acts as a countercyclical buffer, preventing mid-year state aid cuts when income and sales tax revenues dry up during an economic downturn.

- **Local Carryover Fund Balances**. States can manage policies regarding how much unspent money local school districts are legally allowed to keep in their own reserve accounts. Some states heavily restrict how much unassigned fund balance a school district can roll over from one year to the next. By temporarily or permanently raising this cap, states allow districts to build their own local shock absorbers. It decentralizes stabilization, empowering local districts to save during good years to cover their own state-subsidy shortfalls during lean years.

Part II. Summary of Simulation Results based on FY2027 SAU Inputs

The Maine Department of Education prepared updated simulations of the LD 318 policy options in February 2026, after the initial report was released. This section updates the summary analysis of Simulation 1 (Regional Adjustment Re-Index) and Simulation 2 (Ability to Contribute, 90/10 and 75/25 options) based on the newly released results. Patterns are similar to FY2026.

LEVEL 1: Regional Adjustment Reindex (New Baseline)

Costs Statewide
- Difference in Subsidy (State Share): $38.6 million ($234 per pupil)
- Difference in Mill Rate Expectation: +0.115 mills ($31.1 million of required local share)
- Mill Rate Expectation: 5.76

Effects by Region

Table 1. Simulation 1 Regional Adjustment Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	Economic Disadvantage %	Per-pupil Subsidy Difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,523.5	27%	61%	$434	3.08%
Penquis	38	20,417.0	35%	52%	$190	1.32%
Washington	45	3,717.0	42%	68%	$471	3.27%
Hancock	25	6,709.0	68%	46%	$322	2.08%
Mid-coast	29	11,794.0	66%	47%	$64	0.39%
Western Maine	21	25,011.5	34%	61%	$124	0.79%
Cumberland	19	39,064.5	68%	35%	$341	2.17%
Kennebec	27	22,160.5	42%	54%	$94	0.64%
York	15	27,866.0	59%	39%	$281	1.84%

Positive or negative effects (gains & losses)

Table 2. Simulation 1 Regional Adjustment Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	41	36	175
Resident Pupils	20,487.5	9,024.5	135,751.0
Original Local Share %	44%	87%	50%
Economic Disadvantage %	50%	26%	49%
Subsidy Change	($1,730,907)	$0	$40,319,904
Per-pupil Subsidy change	($84)	$0	$297
Subsidy Change % Total Alloc (orig)	-0.55%	0.00%	1.95%

LEVEL 2, Option 1: Regional Adjustment & Ability to Contribute 90/10 Model

Costs Statewide
- Difference in Subsidy (State Share): $38.6 million ($234 per pupil)
- Difference in Mill Rate Expectation: +0.11 mills ($31.1 million of required local share)
- Variable Mill Rate Expectation Range: 5.15 to 6.28 mills (5.755 statewide average)

Effects by Region

Table 3. Simulation Level 2 Regional Adjustment & Ability to Contribute (90/10)
Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	Economic Disadvantage %	Per-pupil Subsidy Difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,523.5	27%	61%	$529	3.76%
Penquis	38	20,417.0	35%	52%	$229	1.59%
Washington	45	3,717.0	42%	68%	$655	4.55%
Hancock	25	6,709.0	68%	46%	$349	2.25%
Mid-coast	29	11,794.0	66%	47%	$101	0.61%
Western Maine	21	25,011.5	34%	61%	$249	1.58%
Cumberland	19	39,064.5	68%	35%	$174	1.10%
Kennebec	27	22,160.5	42%	54%	$171	1.17%
York	15	27,866.0	59%	39%	$239	1.56%

Positive or negative effects (gains & losses)

Table 4. Simulation Level 2 Regional Adjustment & Ability to Contribute
(90/10) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	41	37	174
Resident Pupils	30,592.5	7,648.0	127,022.5
Original Local Share %	57%	87%	48%
Economic Disadvantage %	27%	30%	54%
Subsidy Change	($5,040,990)	$0	$43,653,558
Per-pupil Subsidy change	($165)	$0	$344
Subsidy Change % Total Alloc (orig)	-1.09%	0.00%	2.25%

LEVEL 2 Option 2: Regional Adjustment & Ability to Contribute 75/25 Model

Costs Statewide
- Difference in Subsidy (State Share): $38.0 million ($230 per pupil)
- Difference in Mill Rate Expectation: +0.115 mills ($31.6 million of required local share)
- Variable Mill Rate Expectation Range: 4.32 to 7.07 mills (5.76 statewide average)

Effects by Region

Table 5. Simulation Level 2 Regional Adjustment & Ability to Contribute (75/25) Effect by Region

Region	SAUs	Resident Pupils	Original Local Share %	Economic Disadvantage %	Per-pupil Subsidy Difference	Subsidy Difference % Total Alloc (orig)
Aroostook	31	8,523.5	27%	61%	$664	4.71%
Penquis	38	20,417.0	35%	52%	$276	1.92%
Washington	45	3,717.0	42%	68%	$994	6.91%
Hancock	25	6,709.0	68%	46%	$377	2.44%
Mid-coast	29	11,794.0	66%	47%	$144	0.87%
Western Maine	21	25,011.5	34%	61%	$426	2.70%
Cumberland	19	39,064.5	68%	35%	($65)	-0.41%
Kennebec	27	22,160.5	42%	54%	$277	1.89%
York	15	27,866.0	59%	39%	$164	1.07%

Positive or negative effects (gains & losses)

Table 6. Simulation Level 2 Regional Adjustment & Ability to Contribute (75/25) Negative and Positive Effect

	Simulation State Share Difference		
	negative	none	positive
SAUs	49	38	165
Resident Pupils	51,984.0	9,151.5	104,127.5
Original Local Share %	55%	87%	46%
Economic Disadvantage %	29%	26%	59%
Subsidy Change	($21,406,594)	$0	$59,453,849
Per-pupil Subsidy change	($412)	$0	$571
Subsidy Change % Total Alloc (orig)	-2.76%	0.00%	3.70%

NOTE: Summary results of Option 3, a 50/50 model, are available upon request.

FY2027 Special Education Simulations

In response to June 2025 report findings and as directed by LD 318, the Maine Department of Education simulated changes to SAU allocations that would result from the following changes to the special education funding model:

- Increase the threshold for the prevalence weight from 15% to 17%
- Eliminate the out-of-date high-cost in-district adjustment
- Explore restrictions on the Step 6 expenditure adjustment (80% collar)

These simulations were combined with a base assumption ("Recommendation 1") that will update the regional adjustment index values, therefore increasing general education EPS rates. Recommendation 1 substantially impacts the special education funding model allocations due to their reliance on student weights (which are multipliers of the EPS general education per-pupil amounts).

Summary Impacts of Special Education FY2027 Simulation

	Original FY27	Sim 1 Impact	Sim 1 & 90% Collar	Sim 1 & 80% Collar
Allocated less than Total Prior Year Expended	150	138	176	176
Allocated equal to Total Prior Year Expended	48	49	12	12
Allocated more than Prior Year Expended	64	75	74	74
Total N of SAUs	262	262	262	262

Step 6 Expenditure Adjustment Analysis

	Original FY27	Sim 1 Impact	Sim 1 & 90% Collar	Sim 1 & 80% Collar
Minimum Total Step 6 Adjustment	$0	$0	$0	$0
Maximum Total Step 6 Adjustment	$15.1M	$15.3M	$13.8M	$12.3M
Median Step 6 Adjustment (non-zero)	$430k	$360k	330k	290k
Number of SAUs with Step 6 > $1M	59	56	51	46

Appendix C. SAU-level EPS Allocations and Reported FY2025 Spending

This table was prepared in response to questions received at the legislative briefing on February 3, 2026. It was compiled using FY2025 EPS allocation information (i.e. selected data points from the ED279 forms for each SAU), and the summary spending reports by budget category prepared by MDOE based on financial data reported annually by each SAU (publicly available at https://www.maine.gov/doe/funding/reports/expenditures).

Appendix D. Comparison of Available Town-Level Measures of Community Poverty

This table was prepared in response to questions received at the legislative briefing on February 3, 2026 about the selection of student economic disadvantage rate as the measure of community poverty used in the variable mill rate Ability to Contribute policy options (i.e. 90/10 and 75/25). As described more fully in the June 2025 EPS report for LD 2286, MEPRI analyzed several potential variables and found the student economic disadvantage rate to be the best of the available measures. As can be seen in Appendix D, it is the only variable that is available and reliable for each town that is part of a SAU that receives an EPS allocation. Moreover, the other variables are highly correlated with the student economic disadvantage rate (r-values above 0.7).

Additional measures could be developed with administrative data from the Maine Revenue Service, such as household income. This data has been heretofore unavailable due to privacy restrictions.

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
Acton	329	31%	21%	7,955	3,771	13,823	19,620	142%
Airline CSD	54	43%	26%	7,929	2,884	14,496	19,782	136%
Alexander	51	40%	28%	7,726	3,067	14,901	24,603	165%
Andover	67	54%	25%	7,183	2,713	12,785	21,534	168%
Appleton	137	35%	26%	8,005	4,056	14,976	25,576	171%
Athens	150	63%	15%	8,380	2,034	12,725	15,618	123%
Auburn	3194	56%	21%	7,982	3,375	16,885	15,890	94%
Augusta	2142	45%	20%	7,805	2,528	13,639	15,471	113%
Baileyville	217	59%	29%	7,435	3,000	13,489	19,629	146%
Bangor	3331	50%	23%	8,612	2,545	13,687	16,604	121%
Bar Harbor	339	15%	20%	7,428	4,386	14,409	24,790	172%
Beals	37	68%	16%	6,840	1,985	10,953	32,254	294%
Biddeford	2330	60%	23%	8,471	2,989	15,231	17,046	112%
Blue Hill	391	19%	17%	7,872	2,328	12,028	18,346	153%
Boothbay-Boothbay Hb	414	34%	21%	8,424	3,963	15,357	25,469	166%
Brewer	1276	40%	26%	8,437	3,298	15,340	16,285	106%
Bristol	274	37%	18%	8,307	3,839	15,460	22,546	146%
Brooklin	72	29%	8%	7,936	1,278	13,967	24,965	179%
Brooksville	79	21%	25%	7,791	2,088	13,249	28,739	217%
Brunswick	2371	29%	17%	8,493	3,032	14,712	19,977	136%
Burlington	56	63%	32%	7,346	3,069	12,752	14,005	110%
Byron	4	*	*	7,654	6,621	18,043	15,274	85%
Calais	400	54%	21%	7,637	2,070	14,624	14,450	99%
Cape Elizabeth	1517	5%	14%	9,099	2,771	13,858	22,971	166%
Castine	68	8%	16%	7,897	2,304	13,080	27,398	209%
Caswell	51	87%	16%	7,097	1,993	11,768	15,482	132%
Charlotte	30	62%	*	7,472	1,254	12,204	17,014	139%
Chebeague Island	35	0%	17%	9,019	3,230	19,401	28,984	149%
Cherryfield Public Sch	136	54%	15%	6,867	2,105	11,270	14,347	127%
Cranberry Isles	16	*	*	8,219	5,571	18,316	46,876	256%
Cutler	83	50%	16%	7,091	2,122	12,038	17,725	147%
Dayton	336	25%	17%	7,929	2,813	12,959	16,956	131%
Dedham	249	12%	14%	8,127	3,070	12,902	16,772	130%
Deer Isle-Stonington	311	61%	23%	7,803	3,154	15,131	22,896	151%
East Machias	240	45%	23%	7,296	2,335	11,585	13,106	113%
East Millinocket	206	58%	17%	7,479	3,239	12,812	18,788	147%
East Range CSD	12	*	*	7,726	0	16,450	24,363	148%
Easton	177	43%	21%	7,687	2,205	13,141	21,833	166%
Eastport	117	64%	16%	7,039	2,493	13,529	21,520	159%
Edgecomb	155	45%	21%	8,397	2,933	14,044	19,247	137%
Ellsworth	1076	44%	22%	7,493	4,021	16,181	19,657	121%
Eustis Public Schools	67	43%	21%	7,575	2,516	14,285	24,615	172%
Falmouth	1980	3%	14%	8,997	3,605	15,594	24,000	154%

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
Fayette	148	50%	11%	7,672	2,138	12,453	17,350	139%
Five Town CSD	659	23%	20%	8,983	2,310	13,673	19,400	142%
Frenchboro	5	*	*	8,845	5,537	19,118	36,753	192%
Georgetown	112	31%	14%	8,582	2,195	14,498	22,516	155%
Glenburn	583	25%	19%	8,357	2,838	13,185	15,050	114%
Gorham	2781	9%	17%	8,885	2,610	14,013	17,281	123%
Great Salt Bay CSD	380	40%	18%	7,854	3,288	14,006	18,707	134%
Greenbush	214	76%	26%	7,576	3,583	13,888	18,433	133%
Greenville	122	26%	13%	7,615	3,466	15,014	29,224	195%
Hancock	281	46%	25%	7,488	3,836	13,831	19,884	144%
Harmony	82	64%	11%	7,420	1,529	12,905	17,834	138%
Hermon	1102	24%	17%	8,160	2,050	12,022	14,012	117%
Hope	142	26%	16%	7,934	3,653	14,078	24,202	172%
Indian Island	120	34%	33%	8,087	5,357	16,495	35,681	216%
Indian Township	183	64%	45%	7,650	4,380	15,601	36,761	236%
Isle Au Haut	2	*	*	0	0	24,995	104,412	418%
Islesboro	61	11%	16%	8,277	2,429	14,836	43,856	296%
Jefferson	341	25%	24%	7,663	3,232	15,518	20,519	132%
Jonesboro	77	43%	30%	6,941	2,772	13,006	15,485	119%
Jonesport	101	60%	17%	6,642	1,992	10,466	18,989	181%
Kittery	943	19%	21%	8,594	3,929	15,029	22,901	152%
Lamoine	174	31%	17%	7,467	3,165	12,897	20,849	162%
Lewiston	5094	69%	21%	7,632	4,478	17,157	19,435	113%
Limestone	207	60%	24%	7,154	2,051	15,560	16,846	108%
Lincolnville	210	35%	18%	7,996	3,587	16,242	20,364	125%
Lisbon	1315	38%	19%	7,879	1,999	12,572	14,676	117%
Long Island	26	20%	*	8,467	2,332	12,543	19,822	158%
Machias	302	62%	21%	6,895	2,198	11,983	13,426	112%
Machiasport	83	43%	19%	7,151	3,224	12,158	18,510	152%
Madawaska	356	55%	26%	8,068	3,022	15,154	23,473	155%
Medway	145	51%	15%	7,345	1,876	11,878	17,040	143%
Milford	366	48%	30%	7,794	2,840	12,727	14,738	116%
Millinocket	426	64%	25%	7,361	3,079	12,642	18,574	147%
Monhegan Plt	5	*	*	8,623	3,087	15,442	44,724	290%
Moosabec CSD	62	62%	18%	7,028	2,105	13,185	25,060	190%
Mount Desert	153	14%	20%	7,816	4,098	14,858	32,598	219%
MSAD 27	699	34%	16%	8,244	2,461	13,234	16,534	125%
MSAD 46	813	67%	18%	8,143	2,080	15,272	13,670	90%
MSAD 76	37	26%	*	7,997	3,005	16,550	36,135	218%
Mt Desert CSD	350	18%	19%	8,662	4,559	15,943	33,222	208%
Nobleboro	219	20%	19%	8,197	3,621	14,178	20,708	146%
Northport	138	37%	15%	7,876	3,347	14,472	22,542	156%
Orrington	564	28%	17%	7,948	1,953	11,967	14,402	120%

* = Suppressed; ** Excludes CTE and debt service

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
Otis	87	50%	18%	7,248	2,199	12,513	20,114	161%
Pembroke	80	76%	20%	7,446	2,442	13,746	19,643	143%
Penobscot	105	11%	18%	8,365	2,453	13,324	21,165	159%
Perry	92	46%	23%	7,350	1,992	11,823	15,406	130%
Pleasant Point	196	81%	34%	7,879	4,006	18,306	34,063	186%
Portland	6518	50%	18%	8,367	3,199	15,909	19,970	126%
Princeton	127	60%	28%	7,582	2,342	12,549	16,931	135%
Richmond	428	26%	25%	7,646	2,578	12,389	18,003	145%
RSU 01 - LKRSU	1634	41%	24%	8,394	3,856	18,824	20,083	107%
RSU 02	1432	33%	21%	7,873	2,583	14,475	17,953	124%
RSU 03/MSAD 03	1022	61%	19%	7,606	2,529	15,714	18,132	115%
RSU 04	1292	40%	20%	7,895	3,323	13,869	16,922	122%
RSU 05	2081	19%	14%	8,101	2,071	12,821	18,889	147%
RSU 06/MSAD 06	3287	28%	20%	8,243	2,686	13,841	17,566	127%
RSU 07/MSAD 07	53	9%	32%	7,860	4,747	17,109	52,621	308%
RSU 08/MSAD 08	154	33%	29%	7,904	4,001	15,134	26,438	175%
RSU 09	2224	55%	17%	7,581	2,701	14,853	16,040	108%
RSU 10	1771	66%	29%	7,681	3,720	16,027	18,290	114%
RSU 11/MSAD 11	1891	40%	19%	7,948	2,119	12,657	15,415	122%
RSU 12	1454	43%	20%	8,153	2,439	13,815	18,402	133%
RSU 13	1485	49%	22%	7,854	4,563	15,567	24,450	157%
RSU 14	3159	22%	14%	8,388	2,594	13,664	17,808	130%
RSU 15/MSAD 15	1805	33%	21%	8,578	2,744	13,771	17,024	124%
RSU 16	1686	36%	18%	7,929	2,782	13,068	15,970	122%
RSU 17/MSAD 17	3160	55%	19%	7,446	2,489	12,756	15,219	119%
RSU 18	2753	33%	17%	7,997	2,012	12,280	15,903	130%
RSU 19	1884	52%	19%	7,689	2,157	15,222	14,869	98%
RSU 20	439	73%	31%	8,013	4,745	16,789	23,642	141%
RSU 21	2413	10%	19%	8,631	3,657	15,068	21,587	143%
RSU 22	2153	29%	20%	8,137	2,858	14,294	15,656	110%
RSU 23	648	44%	20%	8,526	4,798	16,318	25,619	157%
RSU 24	856	47%	15%	7,394	2,996	17,605	20,714	118%
RSU 25	1045	47%	24%	7,748	3,013	13,645	15,255	112%
RSU 26	659	31%	26%	8,647	3,716	14,784	20,245	137%
RSU 28/MSAD 28	715	17%	19%	8,153	3,368	13,484	21,278	158%
RSU 29/MSAD 29	1239	68%	17%	7,471	2,058	11,865	12,409	105%
RSU 30/MSAD 30	208	71%	22%	7,800	3,091	15,167	20,794	137%
RSU 31/MSAD 31	374	53%	23%	7,431	2,951	13,695	18,284	134%
RSU 32/MSAD 32	192	60%	26%	7,770	2,073	19,188	20,267	106%
RSU 33/MSAD 33	213	41%	11%	7,575	1,256	13,516	16,970	126%
RSU 34	1274	56%	28%	8,050	3,042	13,727	15,003	109%
RSU 35/MSAD 35	1983	12%	14%	8,568	2,832	13,753	17,618	128%
RSU 37/MSAD 37	609	52%	23%	7,411	2,656	12,949	15,911	123%

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
RSU 38	1136	22%	14%	7,934	2,301	12,367	18,100	146%
RSU 39	1047	48%	21%	7,942	2,205	15,816	14,297	90%
RSU 40/MSAD 40	1753	50%	22%	7,942	3,794	15,023	21,189	141%
RSU 41/MSAD 41	533	82%	28%	7,750	4,393	16,136	17,463	108%
RSU 42/MSAD 42	289	34%	28%	7,132	2,702	12,666	16,191	128%
RSU 44/MSAD 44	557	39%	16%	7,765	2,123	13,177	21,493	163%
RSU 45/MSAD 45	277	36%	18%	7,593	2,834	13,605	17,094	126%
RSU 49/MSAD 49	1837	53%	19%	7,811	2,011	13,232	15,124	114%
RSU 50	330	75%	22%	7,382	3,019	13,527	17,382	129%
RSU 51/MSAD 51	2169	3%	14%	8,829	3,199	14,304	21,332	149%
RSU 52/MSAD 52	1991	33%	20%	7,819	3,139	13,675	17,281	126%
RSU 53/MSAD 53	836	57%	17%	7,995	1,934	12,503	16,332	131%
RSU 54/MSAD 54	2201	67%	25%	8,191	3,648	17,773	16,368	92%
RSU 55/MSAD 55	996	60%	23%	7,709	2,162	13,647	14,089	103%
RSU 56	754	52%	16%	7,741	3,141	14,752	18,359	124%
RSU 57/MSAD 57	2917	36%	20%	8,068	2,363	13,445	16,946	126%
RSU 58/MSAD 58	472	63%	29%	7,515	4,221	15,341	19,428	127%
RSU 59/MSAD 59	553	66%	19%	7,870	2,352	12,998	18,791	145%
RSU 60/MSAD 60	2865	31%	16%	8,164	2,457	13,172	16,702	127%
RSU 61/MSAD 61	1544	51%	21%	7,784	3,125	14,093	18,184	129%
RSU 63/MSAD 63	692	24%	21%	8,156	2,211	12,477	16,438	132%
RSU 64/MSAD 64	1030	52%	17%	7,521	1,928	14,136	13,553	96%
RSU 67	842	56%	18%	7,229	2,190	11,804	14,891	126%
RSU 68/MSAD 68	959	45%	15%	7,595	1,714	12,359	13,109	106%
RSU 70/MSAD 70	452	62%	17%	7,491	2,261	12,530	13,495	108%
RSU 71	1384	49%	24%	8,212	3,282	14,783	20,523	139%
RSU 72/MSAD 72	1093	58%	19%	7,984	3,829	16,265	19,384	119%
RSU 73	1416	65%	24%	7,986	2,780	13,916	16,131	116%
RSU 74/MSAD 74	562	68%	23%	7,632	3,071	15,086	20,320	135%
RSU 75/MSAD 75	2371	20%	24%	8,603	3,251	16,135	21,133	131%
RSU 78	183	32%	15%	7,421	4,163	14,719	28,342	193%
RSU 79/MSAD 01	1707	52%	17%	7,553	2,053	12,652	13,326	105%
RSU 80/MSAD 04	481	61%	20%	7,607	3,467	13,891	15,037	108%
RSU 82/MSAD 12	124	32%	28%	8,116	2,476	14,807	17,554	119%
RSU 83/MSAD 13	165	64%	23%	8,069	4,551	16,567	23,265	140%
RSU 84/MSAD 14	110	65%	32%	7,824	2,582	15,105	22,012	146%
RSU 85/MSAD 19	120	70%	23%	7,373	1,929	12,798	22,302	174%
RSU 86/MSAD 20	473	58%	24%	7,554	2,259	12,785	15,686	123%
RSU 87/MSAD 23	832	44%	18%	7,377	2,124	11,916	15,625	131%
RSU 88/MSAD 24	257	72%	19%	8,209	2,121	14,526	14,298	98%
RSU 89	262	60%	21%	7,365	2,340	13,934	22,667	163%
Saco	2767	28%	18%	8,358	3,216	14,122	18,353	130%
Saint George	295	46%	20%	8,111	3,792	14,672	23,127	158%

* = Suppressed; ** Excludes CTE and debt service

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
Sanford	3144	54%	23%	8,131	2,979	16,846	15,093	90%
Scarborough	2872	10%	16%	8,866	3,687	14,542	20,339	140%
Sebago	207	34%	23%	7,973	4,054	14,216	21,691	153%
Sedgwick	129	44%	26%	7,811	3,931	15,137	23,310	154%
South Bristol	84	34%	19%	8,056	4,516	16,347	32,184	197%
South Portland	3006	36%	21%	8,297	3,625	16,564	20,714	125%
Southport	35	8%	23%	8,114	2,869	12,705	34,112	268%
Southwest Harbor	130	21%	24%	7,691	5,887	16,257	37,156	229%
Surry	196	23%	19%	7,427	2,104	11,588	17,914	155%
Tremont	130	28%	28%	7,817	5,278	16,061	35,316	220%
Trenton	207	28%	22%	7,993	3,349	13,797	24,778	180%
Vassalboro	576	34%	23%	7,996	2,848	13,397	16,480	123%
Veazie	237	35%	25%	8,420	4,138	14,643	17,447	119%
Waterville	1593	63%	29%	8,031	3,638	14,604	17,094	117%
Wells-Ogunquit CSD	1403	18%	10%	8,425	2,763	13,340	20,332	152%
West Bath	221	23%	24%	7,993	2,706	12,430	20,277	163%
Westbrook	2304	63%	24%	7,905	2,842	15,028	19,150	127%
Whiting	39	39%	16%	7,896	3,303	14,365	22,246	155%
Winslow	1035	40%	26%	8,426	3,124	13,952	17,083	122%
Winthrop	817	32%	13%	7,583	2,370	12,190	15,609	128%
Wiscasset	387	40%	23%	8,021	3,847	15,214	24,185	159%
Woodland	170	40%	11%	7,565	1,538	11,351	13,681	121%
Yarmouth	1646	6%	11%	8,797	2,951	13,697	22,053	161%
York	1522	15%	19%	8,596	4,175	15,120	27,237	180%
SAUs that DO NOT operate schools								
Baring Plt.	27	67%	34%	7,583	3,007	13,137	15,314	117%
Beaver Cove	5	*	*	7,703	0	12,168	17,357	143%
Beddington	7	*	*	6,683	0	8,738	17,151	196%
Bowerbank	14	*	*	7,242	4,451	13,560	19,510	144%
Bremen	31	40%	*	8,522	538	12,279	21,522	175%
Bridgewater	47	30%	26%	7,147	2,585	10,893	15,381	141%
Brighton Plt. Public Sch	6	*	*	8,433	4,927	17,961	17,375	97%
Caratunk	5	*	*	7,961	3,167	18,258	24,892	136%
Carrabassett Val	69	9%	*	7,837	1,017	10,276	21,168	206%
Carroll Plt.	13	*	*	7,848	3,375	14,212	20,331	143%
Cooper	20	64%	*	7,403	1,325	11,067	14,380	130%
Coplin Plt.	10	*	*	7,770	1,391	10,667	15,409	144%
Crawford	3	*	*	7,671	4,577	26,987	59,394	220%
Damariscotta	89	40%	9%	8,456	1,361	12,218	18,098	148%
Deblois	11	*	*	7,501	3,355	14,919	11,531	77%
Dennistown Plt.	9	*	*	8,141	3,844	13,102	15,447	118%
Dennysville	35	54%	23%	7,868	2,716	12,392	14,642	118%

SAU	Students	Econ. Disadv Rate	Special Educ. Rate	EPS Base Rate (Sec. 1)	SPED Allocation Per Pupil	EPS Total Allocation Per Pupil	Total FY25 Spending PPupil**	Spending As % of EPS Allocation
MAINE [Median SAU]	168560	47%	20%	[$7,815]	[$2,840]	[$13,870]	[$18,350]	[134%]
Eagle Lake	66	50%	20%	8,279	2,541	13,596	13,981	103%
Gilead	19	*	*	7,776	7,989	18,959	27,302	144%
Glenwood Plt.	0	*	*	0	#NULL!	#NULL!	#NULL!	#NULL!
Grand Isle	28	55%	36%	8,084	3,551	13,197	14,765	112%
Grand Lake Stream Plt.	5	*	*	7,634	3,037	20,067	19,205	96%
Highland Plt.	2	*	*	7,344	6,573	17,918	9,221	51%
Kingsbury Plt.	0	*	*	0	#NULL!	#NULL!	#NULL!	#NULL!
Lake View Plt.	7	*	*	8,088	2,068	11,126	10,977	99%
Lakeville	3	*	*	7,872	6,455	16,817	15,629	93%
Lincoln Plt.	0	*	*	0	#NULL!	#NULL!	#NULL!	#NULL!
Lowell	40	34%	20%	7,462	2,282	11,687	17,318	148%
Macwahoc Plt.	5	*	*	7,570	3,011	12,920	18,302	142%
Marshfield	87	46%	8%	7,159	1,037	9,849	10,886	111%
Meddybemps	4	*	*	7,265	5,106	17,073	22,618	132%
Medford	42	93%	31%	7,659	3,018	12,762	12,832	101%
Moro Plt	1	*	*	7,711	27,605	35,731	153,671	430%
MSAD 10	21	78%	29%	8,213	3,324	15,413	14,452	94%
Nashville Plt.	6	*	*	7,718	2,512	14,243	21,827	153%
New Sweden	64	49%	28%	7,595	2,821	14,585	14,368	99%
Newcastle	100	40%	16%	8,450	2,337	13,492	18,840	140%
Northfield	21	27%	*	7,317	0	9,625	13,042	136%
Orient	15	*	*	7,490	2,774	13,254	13,419	101%
Pleasant Rdge Pl	3	*	*	8,289	0	12,388	#NULL!	#NULL!
Portage Lake	32	29%	*	7,812	2,185	16,708	16,646	100%
Reed Plt.	9	*	*	7,969	3,763	14,862	11,165	75%
Robbinston	71	39%	26%	7,610	2,905	12,761	14,575	114%
Roque Bluffs	21	29%	*	7,176	627	10,361	9,677	93%
RSU 65/MSAD 65	1	*	*	0	0	#NULL!	173,403	#NULL!
Seboeis Plt.	1	*	*	0	0	#NULL!	21,442	#NULL!
Shirley	34	83%	*	7,604	1,601	11,783	15,769	134%
Talmadge	9	*	*	7,727	1,627	12,543	12,170	97%
The Forks Plt.	1	*	*	0	0	#NULL!	13,122	#NULL!
Upton	4	*	*	7,709	4,741	17,817	42,123	236%
Vanceboro	8	*	*	7,807	3,494	13,509	28,060	208%
Waite	10	*	*	7,690	2,898	13,772	18,968	138%
Wesley	9	*	*	7,482	2,207	13,810	28,101	203%
West Forks	6	*	*	8,085	2,631	17,566	20,999	120%
Westmanland	1	*	*	8,286	14,832	23,612	17,055	72%
Whitneyville	29	89%	*	6,959	2,185	11,670	13,299	114%
Willimantic	17	*	*	7,702	3,132	14,114	11,853	84%
Winterville Plt.	24	57%	38%	8,253	4,142	14,826	16,938	114%
Woodville	33	60%	28%	7,238	2,590	11,339	14,408	127%

Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Abbot	59	51%	*58542*	*16.4*	U	U
Acton	351	31%	78750	*7.8*	U	*14.4*
Addison	115	62%	50524	*22.1*	U	*22.3*
Albion	246	48%	*62361*	U	U	*21.1*
Alexander	50	38%	93750	U	U	*12.4*
Alfred	356	37%	82321	*9.0*	U	U
Allagash	22	73%	U	U	U	U
Alna	114	31%	93125	U	U	U
Alton	109	57%	62955	*24.3*	*17.40*	*18.2*
Amherst	36	64%	72656	*6.1*	*17.50*	*15.2*
Amity	32	75%	*65000*	U	U	U
Andover	71	59%	49922	*16.1*	*20.70*	*25.1*
Anson	330	75%	*52474*	*8.8*	U	*23.0*
Appleton	208	47%	*53618*	U	U	U
Argyle UT	34	41%	102250	U	U	U
Arrowsic	37	24%	*99107*	U	U	U
Arundel	615	23%	101597	U	U	*12.4*
Ashland	155	54%	*46838*	*23.6*	U	*13.9*
Athens	142	75%	*50750*	*23.3*	*28.60*	*12.1*
Auburn	3296	59%	66647	13.8	8.80	10.1
Augusta	2155	54%	47979	18.2	12.90	9.7
Avon	60	65%	U	U	U	U
Baileyville	214	45%	*60000*	*15.8*	U	*16.8*
Baldwin	179	57%	68045	U	U	*22.0*
Bancroft UT	6	*	U	U	U	U
Bangor	3404	52%	59942	17.9	9.60	9.1
Bar Harbor	495	22%	*77180*	*10.1*	U	U
Bath	982	50%	69390	*12.4*	U	*8.8*
Beals	55	65%	64063	U	U	*26.9*
Beaver Cove	4	*	98185	U	U	U
Beddington	8	*	*146500*	U	U	U
Belfast	740	60%	67679	*16.0*	U	*13.4*
Belgrade	437	32%	88338	U	U	*13.3*
Belmont	127	54%	61250	U	U	U
Benton	327	43%	61437	*10.0*	U	*15.2*
Berwick	1242	35%	*94771*	U	U	*12.6*
Bethel	270	47%	58929	U	U	*13.5*
Biddeford	2434	64%	72333	15.5	14.40	10.6
Bingham	104	69%	U	*16.1*	U	*20.0*
Blaine	85	60%	*80707*	U	U	U

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Blanchard UT	1	*	U	U	U	U
Blue Hill	387	37%	80377	U	U	U
Boothbay	245	39%	*60320*	U	U	*18.3*
Boothbay Harbor	132	56%	62800	*16.1*	U	*14.7*
Bowdoin	462	38%	91239	U	U	U
Bowdoinham	413	33%	108479	U	U	U
Bowerbank	15	*	*93125*	U	U	U
Bradford	153	56%	*82955*	U	U	*20.6*
Bradley	204	40%	*76667*	U	U	*12.3*
Bremen	89	42%	100000	U	U	*14.9*
Brewer	1202	42%	66613	*12.5*	*11.30*	*11.2*
Bridgewater	52	58%	65417	*12.0*	U	*14.9*
Bridgton	602	60%	*77500*	*12.8*	U	U
Brighton Plantation	6	*	U	U	U	U
Bristol	289	25%	100750	U	U	*15.3*
Brooklin	63	48%	68750	U	U	*11.5*
Brooks	110	73%	59130	U	U	*14.6*
Brooksville	79	53%	*56316*	U	U	U
Brownfield	210	56%	60889	*8.1*	U	*14.4*
Brownville	157	84%	64063	*18.3*	U	*15.1*
Brunswick	2411	34%	74952	*7.7*	*11.50*	*8.6*
Buckfield	297	51%	U	*5.8*	U	U
Bucksport	701	53%	*64720*	U	U	U
Burlington	56	59%	*48750*	U	U	U
Burnham	142	54%	*59261*	U	U	*24.6*
Buxton	1019	40%	100144	U	U	*22.6*
Byron	4	*	U	U	U	U
Calais	389	56%	64096	*21.4*	U	*18.7*
Cambridge	47	72%	U	U	U	U
Camden	588	28%	82344	*9.0*	U	*11.2*
Canaan	315	73%	57781	*12.9*	U	*12.9*
Canton	114	55%	U	U	U	*15.3*
Cape Elizabeth	1499	10%	145821	U	U	*15.8*
Caratunk	6	*	73235	U	U	U
Caribou	982	55%	53709	*15.5*	U	*14.2*
Carmel	390	42%	*82188*	U	U	U
Carrabassett Valley	71	10%	U	U	U	U
Carroll Plantation	16	*	U	U	U	U
Carthage	79	62%	79107	U	U	U
Casco	398	47%	*69313*	U	U	*13.5*

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Castine	68	15%	113750	U	U	15.9
Castle Hill	47	43%	54250	U	U	41.1
Caswell	44	80%	43173	U	U	U
Chapman	77	35%	93125	U	U	20.2
Charleston	143	62%	75250	U	U	U
Charlotte	36	39%	67813	U	U	U
Chebeague Island	29	28%	67639	U	U	9.4
Chelsea	375	50%	85471	8.7	U	20.4
Cherryfield	156	69%	37115	26.3	29.80	12.3
Chester	80	54%	64500	U	U	24.8
Chesterville	222	66%	61635	12.0	U	16.5
China	641	37%	96309	6.0	U	12.5
Clifton	92	45%	70313	U	U	14.3
Clinton	503	48%	U	U	U	15.4
Columbia	61	56%	56667	13.4	U	U
Columbia Falls	63	49%	43750	12.4	U	U
Connor UT	57	47%	48264	U	U	U
Cooper	18	*	48750	U	U	U
Coplin Plantation	8	*	51875	U	U	U
Corinna	306	58%	56547	17.7	U	17.0
Corinth	400	50%	64229	11.4	U	15.2
Cornish	190	49%	69038	U	U	12.9
Cornville	174	56%	79926	U	U	15.5
Cranberry Isles	14	*	U	U	U	U
Crawford	6	*	U	U	U	U
Crystal	32	75%	48125	U	U	36.0
Cumberland	1544	7%	173894	U	U	6.9
Cushing	208	51%	83500	U	U	8.2
Cutler	74	66%	U	U	U	34.2
Cyr Plantation	6	*	U	U	U	U
Dallas Plantation	26	35%	77500	U	U	U
Damariscotta	297	41%	59423	U	U	15.9
Danforth	90	81%	48125	13.9	U	16.1
Dayton	325	28%	113750	3.7	U	17.4
Deblois	8	*	52083	U	U	U
Dedham	242	26%	111442	U	U	14.2
Deer Isle	251	53%	62284	19.1	15.60	16.3
Denmark	141	56%	64167	8.9	U	16.3
Dennysville	34	50%	U	30.3	U	27.4
Detroit	127	66%	51111	U	U	20.7

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Dexter	520	77%	*51845*	*23.1*	25.00	*10.0*
Dixfield	316	65%	70613	*14.0*	U	*23.3*
Dixmont	147	65%	75952	U	U	*9.9*
Dover-Foxcroft	677	47%	63344	*15.1*	U	*5.4*
Dresden	182	49%	*74844*	U	U	*12.3*
Drew	3	*	*77813*	U	U	U
Durham	675	18%	99181	U	U	*13.2*
Dyer Brook	26	65%	*73409*	U	U	U
Eagle Lake	59	56%	60208	U	13.30	*16.1*
East Machias	197	47%	57589	*15.9*	U	*12.5*
East Millinocket	195	64%	42011	*21.7*	U	22.2
Eastbrook	56	63%	69018	*21.2*	U	*19.1*
Easton	200	45%	53309	U	19.80	U
Eastport	111	55%	45573	*15.2*	U	*14.7*
Eddington	243	34%	75350	*6.7*	U	*14.4*
Edgecomb	145	49%	108750	U	U	*13.9*
Edinburg	18	*	U	U	U	U
Eliot	845	16%	101522	U	U	*11.9*
Ellsworth	1058	52%	77375	*9.3*	9.40	*7.3*
Embden	93	48%	*56875*	*12.2*	U	U
Enfield	178	58%	62667	U	U	*15.7*
Etna	153	48%	72379	U	U	*10.1*
Eustis	66	41%	*32118*	U	U	U
Exeter	83	69%	84408	*8.1*	U	U
Fairfield	862	57%	64101	*10.9*	U	*16.2*
Falmouth	1943	8%	150919	*2.3*	U	*8.4*
Farmingdale	438	44%	71635	U	U	U
Farmington	851	53%	54276	*15.4*	U	*6.5*
Fayette	153	42%	*59500*	*7.9*	U	U
Fort Fairfield	445	51%	70852	U	U	22.5
Fort Kent	508	44%	56270	*11.2*	U	*15.7*
Frankfort	174	59%	*80000*	U	U	U
Franklin	161	52%	65455	*15.7*	U	*21.3*
Freedom	55	56%	64861	*11.5*	U	*18.4*
Freeport	1158	23%	107326	*8.5*	U	*10.7*
Frenchboro	2	*	U	U	U	U
Frenchville	130	41%	55461	*18.6*	U	*33.5*
Friendship	133	57%	*75625*	*10.0*	15.70	*27.3*
Fryeburg	507	51%	*56076*	*10.7*	U	*16.5*
Gardiner	789	43%	71782	*10.5*	U	*15.3*

Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Garfield Plantation	14	*	45625	U	U	U
Garland	118	69%	51094	U	U	13.0
Georgetown	108	39%	84250	U	U	U
Gilead	18	*	42344	U	U	U
Glenburn	581	31%	97474	U	U	U
Gorham	2864	22%	112312	3.7	U	13.1
Gouldsboro	143	58%	60873	U	U	20.4
Grand Isle	30	33%	35417	20.9	U	15.7
Grand Lake Stream	4	*	61875	U	U	U
Gray	1061	38%	95236	U	U	11.5
Great Pond	2	*	U	U	U	U
Greenbush	197	71%	60321	U	U	15.4
Greene	620	36%	98093	U	U	19.8
Greenville	111	34%	63486	13.7	U	21.8
Greenwood	73	49%	76146	8.7	U	U
Guilford	147	80%	53173	U	U	27.1
Hallowell	277	26%	68398	U	U	12.6
Hamlin	29	69%	50938	U	U	U
Hampden	1167	21%	111959	U	U	8.0
Hancock	298	55%	72285	8.2	U	U
Hanover	35	60%	U	U	U	U
Harmony	89	67%	54063	U	U	U
Harpswell	338	37%	96250	U	6.50	15.3
Harrington	150	61%	64861	13.7	U	15.9
Harrison	222	51%	56938	U	U	12.4
Hartford	167	55%	87115	U	U	23.0
Hartland	284	75%	46141	16.0	U	15.3
Hebron	168	32%	92550	8.9	U	22.4
Hermon	1071	26%	96629	6.8	U	U
Hersey	9	*	U	U	U	U
Highland Plantation	1	*	U	U	U	U
Hiram	181	60%	62813	U	U	15.0
Hodgdon	209	56%	54519	12.1	13.60	14.1
Holden	381	29%	92200	U	U	18.0
Hollis	609	34%	95950	U	U	20.7
Hope	222	29%	86766	U	U	14.7
Houlton	899	74%	61058	18.1	10.60	14.3
Howland	146	63%	49297	25.2	31.90	12.7
Hudson	170	62%	67933	6.5	U	15.3
Industry	92	58%	63056	6.9	U	16.8

* = Suppressed; Italics = Less Reliable; U = Unreliable

Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Island Falls	101	76%	56328	U	U	U
Isle au Haut	9	*	U	U	U	U
Islesboro	51	27%	U	U	U	U
Jackman	74	38%	U	U	U	U
Jackson	75	61%	*75167*	U	U	*14.1*
Jay	642	59%	*70238*	*9.8*	*23.00*	*20.0*
Jefferson	330	35%	85078	U	U	*18.5*
Jonesboro	75	57%	63750	*14.0*	U	*18.7*
Jonesport	140	66%	67500	*13.5*	*18.90*	*11.9*
Kenduskeag	191	55%	79792	*15.9*	U	*11.3*
Kennebunk	1466	16%	107804	*7.3*	*8.00*	*6.9*
Kennebunkport	314	14%	*102747*	U	U	*14.6*
Kingfield	95	56%	U	U	U	*24.8*
Kingman UT	15	*	*38750*	U	U	U
Kittery	977	21%	93728	*6.4*	U	*13.5*
Knox	96	71%	64821	*8.6*	U	*22.8*
Lagrange	77	94%	58417	*18.4*	U	U
Lakeville	3	*	65625	U	U	U
Lamoine	184	39%	88542	U	U	*12.0*
Lebanon	928	37%	97750	U	U	U
Lee	131	61%	49886	*19.5*	U	*24.0*
Leeds	388	48%	85208	U	U	*11.9*
Levant	457	40%	*86071*	U	U	*16.3*
Lewiston	5656	62%	55393	20.0	15.10	10.4
Liberty	89	61%	71146	U	U	U
Limerick	438	49%	101172	U	U	U
Limestone	206	65%	49938	*16.4*	*24.10*	*17.7*
Limington	560	42%	84675	U	U	*12.0*
Lincoln	687	52%	*56089*	*16.5*	U	*14.9*
Lincolnville	315	44%	81928	U	U	*8.6*
Linneus	126	52%	*65114*	*12.0*	U	*19.5*
Lisbon	1319	46%	77819	*5.3*	U	*13.5*
Litchfield	470	47%	84904	U	U	*11.3*
Littleton	139	70%	74219	U	U	U
Livermore	253	48%	70441	U	U	24.6
Livermore Falls	517	74%	45843	U	U	U
Long Island	19	*	*91250*	U	U	U
Lovell	102	49%	*80625*	U	U	U
Lowell	45	36%	U	*10.8*	U	*9.4*
Lubec	128	61%	52375	*14.7*	U	*14.8*

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Ludlow	91	66%	*62500*	*15.3*	U	U
Lyman	498	36%	87284	U	U	*25.7*
Machias	244	68%	*34375*	*25.6*	U	*6.7*
Machiasport	125	50%	60000	*15.9*	U	*24.2*
Macwahoc Plantatio	5	*	31087	U	U	U
Madawaska	358	52%	56818	*13.0*	U	*17.0*
Madison	584	70%	61747	*15.0*	U	U
Manchester	344	25%	92031	U	U	*12.6*
Mapleton	323	33%	*91731*	*8.9*	U	*14.6*
Mariaville	46	17%	66027	*9.9*	U	*9.1*
Mars Hill	201	54%	65273	*9.6*	U	U
Marshfield	74	46%	62500	U	U	*21.1*
Masardis	26	73%	*67650*	U	U	U
Matinicus Isle	2	*	U	U	U	U
Mattawamkeag	67	64%	*45000*	*33.2*	U	*21.2*
Maxfield	11	*	U	U	U	U
Mechanic Falls	479	53%	69914	U	U	U
Meddybemps	4	*	*48000*	U	U	U
Medford	45	78%	65476	U	U	U
Medway	143	59%	55982	*11.4*	U	40.3
Mercer	76	58%	71107	*13.6*	U	*17.4*
Merrill	48	69%	65536	U	U	U
Mexico	415	74%	55727	*19.7*	U	22.8
Milbridge	211	70%	*60536*	*18.4*	U	*12.2*
Milford	385	47%	*85111*	U	U	U
Millinocket	415	69%	51007	U	U	*23.5*
Milo	279	86%	56875	16.4	U	*13.0*
Milton	16	*	U	U	U	U
Minot	420	36%	95655	U	U	*17.9*
Monmouth	544	35%	74648	U	U	*9.1*
Monroe	85	55%	81300	U	U	U
Monson	59	61%	56017	U	U	U
Monticello	99	72%	*51875*	*19.4*	U	*26.8*
Montville	112	59%	65735	U	U	*17.6*
Moose River	32	44%	76324	U	U	U
Moro Plantation	5	*	U	U	U	U
Morrill	152	49%	74250	*6.3*	U	*9.1*
Moscow	41	83%	45526	U	U	*13.7*
Mount Chase	19	*	41711	U	U	U
Mount Desert	208	23%	92813	U	U	*19.1*

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Mount Vernon	226	46%	74395	4.8	U	17.3
Naples	551	52%	78188	U	U	U
Nashville Plantation	7	*	46750	U	U	U
New Canada	35	46%	68750	U	U	32.9
New Gloucester	807	37%	108797	U	U	U
New Limerick	75	59%	53810	U	U	19.4
New Portland	85	61%	74375	14.5	U	U
New Sharon	194	61%	63889	9.6	U	21.2
New Sweden	75	55%	58333	U	U	28.9
New Vineyard	107	63%	61806	U	U	20.3
Newburgh	210	32%	76750	11.7	U	13.3
Newcastle	231	27%	89868	U	7.50	14.6
Newfield	172	56%	57188	U	U	29.8
Newport	440	50%	60365	12.6	U	U
Newry	29	21%	67000	U	U	U
Nobleboro	205	33%	100417	U	U	9.3
Norridgewock	414	63%	61579	20.9	U	21.6
North Berwick	665	31%	101875	U	U	12.8
North Haven	52	15%	87500	U	U	17.5
North Yarmouth	708	10%	129267	U	U	17.0
Northfield	19	*	U	U	U	34.1
Northport	159	43%	73523	U	U	8.7
Norway	685	56%	54342	20.9	U	13.0
Oakfield	94	70%	46378	9.2	U	U
Oakland	906	46%	77813	8.1	U	11.1
Ogunquit	47	28%	114259	U	U	U
Old Orchard Beach	597	38%	60050	14.9	U	10.1
Old Town	916	58%	51585	21.3	U	9.7
Orland	222	51%	69348	7.1	U	12.5
Orono	662	36%	61528	24.9	U	8.8
Orrington	519	29%	94556	U	U	15.6
Osborn	4	*	U	U	U	U
Otis	78	49%	101250	U	U	U
Otisfield	215	53%	84271	10.3	U	14.2
Owls Head	151	38%	87325	5.7	U	13.0
Oxford	617	60%	58571	U	U	14.1
Palermo	204	40%	89095	U	U	9.7
Palmyra	209	55%	60543	9.1	U	9.4
Paris	732	58%	75137	U	U	U
Parkman	78	53%	54231	13.3	U	14.4

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Parsonsfield	226	61%	*72045*	U	U	U
Passadumkeag	45	69%	*55417*	U	U	U
Passamaquoddy Indi	191	80%	28603	*38.6*	32.20	*18.1*
Passamaquoddy Plea	199	72%	*34000*	*35.5*	*46.50*	*11.7*
Patten	101	53%	51484	*23.2*	*22.20*	*14.1*
Pembroke	82	67%	60132	*13.5*	*19.60*	*18.8*
Penobscot	102	49%	63194	U	U	*16.8*
Penobscot Indian Isla	122	58%	*48750*	*13.7*	*28.40*	*27.0*
Perham	63	44%	*62500*	U	U	U
Perry	89	55%	82056	*4.3*	U	U
Peru	211	46%	*66827*	*9.2*	U	*24.6*
Phillips	130	73%	*45385*	*17.7*	*21.90*	*20.1*
Phippsburg	195	44%	107833	*7.5*	U	*9.8*
Pittsfield	621	55%	57381	*15.5*	U	*15.4*
Pittston	358	38%	86614	U	U	U
Pleasant Ridge Plant	5	*	*78000*	U	U	*61.9*
Plymouth	171	49%	61964	U	U	*20.1*
Poland	792	35%	*85557*	U	U	*20.2*
Portage Lake	33	39%	U	U	U	U
Porter	215	67%	60417	*9.8*	U	*24.2*
Portland	6575	56%	79540	11.2	9.10	7.6
Pownal	209	21%	104333	U	U	*20.5*
Presque Isle	1151	60%	55768	15.5	12.50	*10.3*
Princeton	126	68%	*56406*	U	U	*12.9*
Prospect	81	62%	81250	*7.3*	U	*9.6*
Randolph	169	58%	66574	U	U	U
Rangeley	137	32%	*58243*	U	U	U
Raymond	580	28%	88194	*5.3*	U	U
Readfield	397	35%	86504	*5.0*	U	*15.8*
Reed Plantation	14	*	U	U	U	U
Richmond	438	40%	65854	*12.4*	U	*10.9*
Ripley	64	77%	64821	U	U	*14.0*
Robbinston	75	40%	68333	*15.2*	U	*14.6*
Rockland	659	61%	56533	*10.4*	U	*12.2*
Rockport	518	24%	86979	U	U	*9.3*
Rome	139	49%	*77639*	U	U	U
Roque Bluffs	14	*	*89375*	*11.2*	U	U
Roxbury	31	84%	U	U	U	U
Rumford	761	78%	38403	*22.6*	*20.80*	*16.1*
Sabattus	653	49%	59387	U	U	U

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Saco	2883	32%	92241	*6.4*	*7.10*	*8.4*
Sandy River Plantati	12	*	U	U	U	U
Sanford	3172	55%	72524	*10.3*	*8.70*	12.2
Sangerville	144	65%	*50313*	*13.5*	U	*19.8*
Scarborough	2903	17%	133558	*4.4*	*5.50*	6.8
Searsmont	190	55%	87000	U	U	*20.5*
Searsport	299	78%	*64303*	U	U	U
Sebago	244	37%	78438	*13.7*	U	*11.7*
Sebec	90	48%	U	U	U	U
Sedgwick	118	53%	70446	*16.9*	U	*10.3*
Shapleigh	344	43%	88140	U	U	*18.6*
Sherman	76	66%	49444	*37.5*	*20.40*	*24.5*
Shirley	37	49%	*61875*	U	U	U
Sidney	619	33%	83488	U	U	*11.9*
Skowhegan	1228	72%	49485	14.2	8.10	15.7
Smithfield	115	60%	107917	*5.8*	U	*15.3*
Smyrna	41	66%	*57750*	U	U	U
Solon	145	68%	*69205*	U	U	*17.2*
Somerville	78	53%	71250	U	U	U
Sorrento	30	23%	83438	U	U	*13.4*
South Berwick	1109	20%	99572	U	U	*13.6*
South Bristol	85	39%	69211	*7.6*	*15.90*	*13.2*
South Portland	2845	43%	86838	6.9	10.70	*8.5*
South Thomaston	174	42%	86838	*4.2*	U	*19.8*
Southport	42	40%	89000	U	U	*33.8*
Southwest Harbor	183	31%	*59205*	*9.3*	U	*17.4*
Springfield	34	76%	*60833*	U	U	*18.9*
St. Agatha	74	43%	*75417*	*10.7*	U	*33.9*
St. Albans	246	62%	*65600*	*23.2*	*28.20*	*11.0*
St. Francis	48	85%	*32188*	*18.8*	U	*35.1*
St. George	303	46%	89155	U	U	U
St. John Plantation	29	48%	*51875*	U	U	*20.4*
Stacyville	39	74%	*54583*	*11.6*	U	*18.5*
Standish	1178	39%	104593	*7.3*	U	*11.2*
Starks	79	70%	63500	*19.2*	U	*12.8*
Stetson	122	48%	*76023*	U	U	U
Steuben	154	67%	76466	U	U	*9.3*
Stockholm	39	54%	60833	U	U	*11.8*
Stockton Springs	121	66%	74886	*14.5*	*13.40*	*7.0*
Stoneham	21	24%	*63750*	U	U	U

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	168,560	47%	65,600	13.00%	8.90%	14.50%
Stonington	97	60%	*60223*	U	U	*15.2*
Stow	44	50%	U	*8.1*	U	U
Strong	152	66%	47557	*13.9*	U	*16.8*
Sullivan	131	60%	59643	*13.6*	U	*19.9*
Sumner	108	61%	*57750*	U	U	*19.9*
Surry	189	36%	74508	*7.0*	U	*11.3*
Swans Island	41	44%	86250	U	U	U
Swanville	176	61%	51935	*23.0*	U	*12.6*
Sweden	51	55%	*73750*	U	U	U
Talmadge	5	*	*85577*	U	U	U
Temple	55	64%	56087	*10.2*	U	*47.7*
Thomaston	322	51%	56435	U	U	U
Thorndike	76	59%	78438	U	U	*11.0*
Topsfield	7	*	*48125*	U	U	*33.6*
Topsham	1096	29%	91028	*6.4*	U	*12.0*
Tremont	178	41%	88803	U	U	*13.2*
Trenton	186	37%	60455	*18.2*	U	U
Troy	106	67%	*44583*	*17.8*	U	*18.0*
Turner	990	35%	*100036*	U	U	*21.5*
Union	237	54%	80724	U	U	*13.2*
Unity	187	61%	62857	*17.3*	U	U
Van Buren	239	77%	40170	23.0	12.90	22.1
Vassalboro	598	40%	72300	*12.0*	U	*9.8*
Veazie	235	39%	78229	U	U	*9.3*
Vienna	89	31%	*75481*	U	U	*19.3*
Vinalhaven	146	47%	72963	U	U	*28.3*
Wade	28	36%	U	U	U	U
Waite	10	*	U	U	U	U
Waldo	69	59%	*71458*	U	U	U
Waldoboro	676	60%	69107	*9.6*	U	*9.6*
Wales	222	53%	77004	U	U	*16.4*
Wallagrass	91	47%	48833	U	U	*31.1*
Waltham	36	47%	71071	U	U	*25.9*
Warren	541	53%	*74616*	U	U	*11.1*
Washburn	211	63%	56196	*12.7*	U	*19.3*
Washington	179	50%	*59861*	*15.3*	U	*10.4*
Waterboro	1150	46%	89392	U	U	*15.4*
Waterford	167	60%	*66071*	*16.4*	12.50	*12.0*
Waterville	1650	67%	53580	20.6	U	*8.2*
Wayne	151	38%	*93194*	U	U	*10.5*

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Town	# Students	Econ. Disadv Rate	Median Household Income	Census Poverty Rate (All)	Census Poverty (Over 65)	% Living in Home Since 1989
MAINE	**168,560**	**47%**	**65,600**	**13.00%**	**8.90%**	**14.50%**
Weld	30	53%	62083	U	U	33.7
Wellington	28	82%	44519	U	U	30.1
Wells	1388	22%	88024	6.8	4.90	10.2
Wesley	18	*	U	34.7	U	U
West Bath	224	31%	103333	U	U	U
West Gardiner	547	34%	96172	U	U	16.4
West Paris	287	58%	56324	24.1	U	13.4
Westbrook	2414	65%	85038	8.0	10.30	8.7
Westfield	42	52%	52917	U	U	U
Westmanland	1	*	63750	U	U	U
Weston	26	42%	58942	U	U	U
Whitefield	285	48%	73875	7.1	U	26.0
Whiting	65	48%	55263	U	U	U
Whitneyville	31	84%	55938	U	U	U
Willimantic	10	*	U	U	U	U
Wilton	580	59%	63396	U	U	19.3
Windham	2625	29%	107934	3.4	4.30	9.5
Windsor	359	38%	63178	U	U	22.2
Winn	56	64%	36333	22.0	U	U
Winslow	1105	47%	70917	10.8	U	12.4
Winter Harbor	32	53%	86250	U	U	U
Winterport	515	37%	98333	U	U	17.4
Winterville Plantatic	24	21%	U	U	U	U
Winthrop	815	32%	86470	U	U	18.6
Wiscasset	351	45%	U	U	U	U
Woodland	167	45%	64464	13.9	24.70	22.4
Woodstock	181	59%	63015	U	U	21.3
Woodville	34	50%	49722	U	U	U
Woolwich	414	32%	102175	U	U	28.1
Yarmouth	1623	14%	110216	U	U	10.0
York	1564	21%	121250	5.8	U	9.9

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Appendix D: Maine Towns with Missing Information on Available Census Measures of Poverty

Albany Twp	Kingsbury Plantation	Rockwood Twp
Atkinson	Lake View Plantation	Salem Twp
Aurora	Lambert Lake Twp	Seboeis Plantation
Baring Plt	Lang Twp	Seboomook Lake
Barnard Twp	Lexington Twp	Seboomook Lake UT
Benedicta Twp	Lincoln Plantation	Silver Ridge
Big Lake Twp	Long A Twp	South Aroostook UT
Brookton Twp	Long Pond Twp	South Franklin UT
Cary Plt	Louds Island UT	South Oxford UT
Cathance Twp	Madawaska Lake Twp	Southeast Piscataquis UT
Centerville Twp	Madrid Twp	Squapan Twp
Central Aroostook UT	Magalloway Plantation	Square Lake UT
Central Hancock UT	Marion Twp	The Forks Plantation
Central Somerset UT	Marshall Island UT	Trescott Twp
Coburn Gore	Mason Twp	Unity Twp
Codyville UT	Mattamiscontis Twp	Unity UT
Concord	Milton UT	Upton
Cross Lake Twp	Molunkus Twp	Vanceboro
Dennistown Plantation	Monhegan plantation	Verona Island
Drew UT	Monhegan Plantation	Washington Twp
East Central Franklin UT	Moosehead Jct Twp	Webster Plantation
East Central Penobscot	North Franklin UT	West Central Franklin UT
East Central Penobscot UT	North Oxford UT	West Forks Plantation
East Central Washington	North Penobscot UT	Westport Island
East Central Washington UT	North Washington UT	Wyman UT
East Hancock UT	Northeast Piscataquis	
Edmunds Twp	Northeast Piscataquis UT	
Elliottsville Twp	Northeast Somerset UT	
Fletchers Landing Twp	Northwest Aroostook UT	
Freeman	Northwest Hancock UT	
Frye Island	Northwest Piscataquis UT	
Greenfield Twp	Northwest Somerset UT	
Greenlaw Chopping Twp	Orient	
Grindstone Twp	Orneville Twp	
Hammond	Perkins UT	
Harfords Point Twp	Prentiss Twp (T4 R4 NBKP)	
Haynesville	Prentiss Twp (T7 R3 NBPP)	
Herseytown Twp	Prentiss UT	
Islands of Moosehead Lake	Rangeley Plantation	