

Essential Programs and Services (EPS) Funding

Essential Programs and Services are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. The EPS formula determines both the state and local share of funding needed for each School Administrative Unit (SAU) to have Essential Programs and Services. The funding formula is designed to respond to student needs and is based on years of research and information gleaned from high performing cost effective school units.

Below

State and Local Share

Maine's funding formula calculates the share of the costs of PreK-12 education between State and Local:

- The determined Essential Programs and Services for the SAU (**minus**) the required Local Share* of those costs (**equals**) the State Share.

**Many local units raise above and beyond what the state requires for local share.*

Key Operating Cost Components to Determine EPS

- Student Demographics (School Administrative Unit (SAU) Pupil Counts for PreK-K, 1-5, 6-8, 9-12 and Specialized Student Populations)
- EPS Per Pupil Rate for Each SAU (Per Pupil Amounts Tailored for Each Unit Which Reflect Costs for Personnel, Administration, & Instructional Support)
- Weighted Amounts (Additional Per Pupil Amounts for Limited English Proficiency (LEP) and Economically Disadvantaged Pupils)
- Targeted Amounts (Additional Per Pupil Amounts for 4YO/PreK Pupils, K-2 Pupils, Student Assessment, and Technology Resources)
- Other Adjustments (Isolated Small Schools, Adult Education, and Equivalent Instruction)

Key Factors in Determining Required Local Share

- Valuation by town as provided by the Maine Revenue Service each year, which determines ability to pay
- Percentage of students by town within a combined district, used to determine distribution of Total Allocation by Town
- Mil Expectation set by calculated recommended funding level each year

State Education Funding 2011-12 through 2018-19

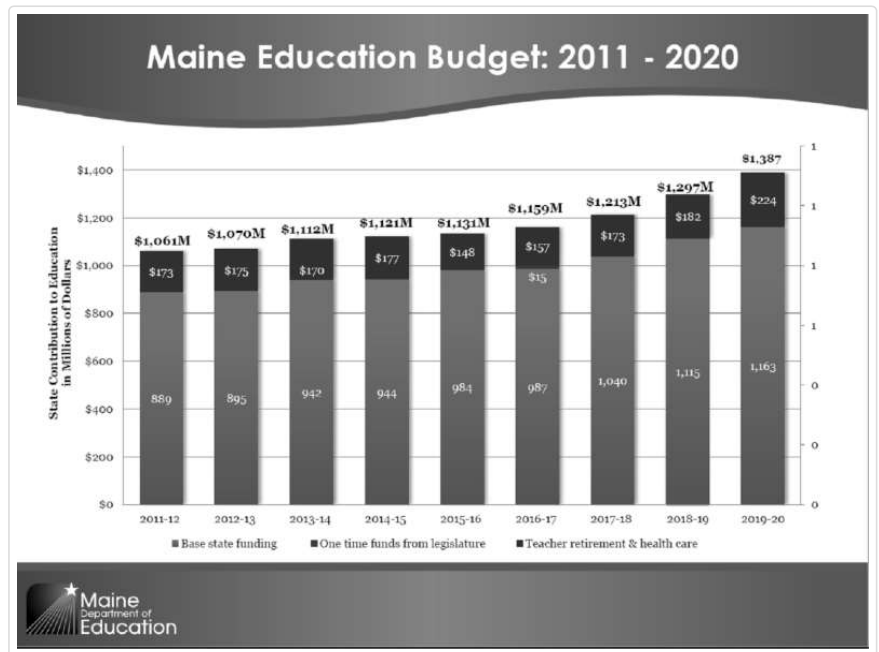
To the right is a chart displaying the State's contribution to Education in Millions of Dollars from FY 2011-12 through FY 2018-19.

Further breakdowns of education funding can be accessed in the [linked \(PDF\) table](#).

State Average EPS Rates

School Year	Elementary	Secondary
FY 2019-20	\$6,771	\$7,274
FY 2018-19	\$6,720	\$7,211
FY 2017-18	\$6,634	\$7,117
FY 2016-17	\$6,584	\$7,078
FY 2015-16	\$6,596	\$7,064
FY 2014-15	\$6,505	\$6,963
FY 2013-14	\$6,415	\$6,859
FY 2012-13	\$6,342	\$6,784
FY 2011-12	\$6,254	\$6,705
FY 2010-11	\$6,138	\$6,566
FY 2009-10	\$5,976	\$6,405

Essential Programs and Services Funding Details by Fiscal Year



Preliminary FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18	FY 2016-17
FY 2015-16	FY 2014-15	FY 2013-14	FY 2012-13	FY 2011-12
FY 2010-11	FY 2009-10	FY 2008-09	FY 2007-08	FY 2006-07
FY 2005-06				

Education Funding Statutes

- [Title 20-A MRS, Chapter 606-B: Essential Programs and Services](#)
- [P.L. 2005 Chapter 2 \(LD 1\) - PDF](#)

Information and Resources

- [Independent Review of EPS Funding Act](#)
- [Education Funding Graph - State & Local 02/11/2019 PDF](#)
- ["EPS 101" Presentation - 1/26/11 PPT | PDF](#)
- [Updated ED 279 Report - Line by Line Tutorial \(FY19 Changes\) PDF](#)
- [EPS - Special Education Allocation Expenditure Components PDF](#)
- [EPS - Special Education Allocation - 10/30/07 PPT | PDF](#)
- [EPS - Applying Math to the Concept PPT | PDF](#)
- [Printable Infographic of EPS Formula PDF](#)

Recent Reports and Presentations

- [History and Overview of Maine's School Funding Model](#) - July 2018, revised May 2019
- [Review of Essential Programs and Services Components: Benefits Percentages](#) - October 2018, Addendum April 2019
- [Analysis of Essential Programs and Services Components: Staff Ratios](#) - March 2019
- [Analysis of Essential Programs and Services Components: Salary Matrices](#) - February 2019
- [Final Report on New CTE Funding Model Alignment](#) - March 27, 2019 (PDF)
- [Recommendations for a Cost Model to Fund Career and Technical Education in Maine](#) - Updated June 2017
- [2016 Review of Selected Components in the EPS Funding Formula: Economically Disadvantaged](#) - Updated February 2017
- [Analysis of the EPS Special Education Cost Component](#) - July 2016, Addendum January 2017; Additions March 2017
- [Analysis of the EPS Components: Operation and Maintenance of Physical Plant](#) - October 2016
- [Analysis of the EPS Components: System Administration](#) - October 2016
- [Analysis of the EPS Funding Formula: Limited English Proficiency](#) - June 2016
- [Review of Selected Components in the EPS Funding Formula](#) - January 2012
- [Study of Maine's More Efficient Public Schools](#) - January 2012

- [Review of Selected Components in the EPS Funding Formula](#) - 2009
- [EPS: The Basis for a New Approach for Funding Maine's Public Schools](#) - Winter 2001
- [Review of Transportation Cost Model for EPS Presentation](#) - January 2006
- [Review of Transportation Cost Component in EPS Model Report](#) - February 2006
- [Preliminary Analysis The Cost and Characteristics of Maine's Higher Performing Schools Presentation](#) - February 2006
- [Preliminary Analysis The Cost and Characteristics of Maine's Higher Performing Schools Report](#) - February 2006
- [Review of LEP Cost Models for EPS Presentation](#) - February 2006
- [Review of Costs to Provide Service to LEP Students Report](#) - February 2006
- [Review of Regional Adjustment Component in Calculating EPS Personnel Costs Presentation](#) - February 2006

Budget Information for LD 1 Report

Over/Under EPS Budget Report by SAU

-	FY 2018-19	FY 2017-18
FY 2016-17	FY 2015-16	FY 2014-15
FY 2013-14	FY 2012-13	FY 2011-12
FY 2010-11	FY 2009-10	FY 2008-09
FY 2007-08	FY 2006-07	FY 2005-06

**The requirements for the LD 1 report were repealed by 2017 c. 284, Pt. GG, §6.

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