Senator Rafferty, Representative Murphy, and members of the Education and Cultural Affairs Committee,

My name is Tyler Backus, and I am a resident of Oakland. Thank you for the opportunity to testify on LD 2226, *An Act to Amend the Essential Programs and Services School Funding Formula*.

When considering the EPS formula, I often find it helpful to visualize school funding.

I prefer to think of school funding like the layers of a cake.

With this, I am going to test your memory of learning geometry in high school. The volume of the cake represents the cost of education. The radius of the cake is determined by the state's mil rate; the more funding provided, the larger the radius.

For today's purposes, the cake itself has three layers.

The first layer is the state share, funded through EPS.
The second layer is the required local share, as determined by the funding formula.

The third layer is the additional local share, which represents the funding communities raise above the required level. If the state funding formula does not recognize actual costs, this layer will need to be larger.

This metaphor is useful when considering the cost assumptions in the formula itself.

If the formula accurately reflects the cost of education, the cake layers are the correct thickness, and the layers stack together in a balanced way. But if the formula underestimates the cost of education, the state and required local layers become smaller than the real costs schools face. The missing portion doesn't disappear—it simply shows up in the additional-local layer funded solely by local property taxpayers.

LD 2226 proposes several structural changes to the formula, including adjustments to transportation costs, regional adjustments, and the weights for economically disadvantaged students. Those changes should improve how the formula calculates costs.

However, one major issue the bill does not address is how inflation is applied within the EPS formula.

Under statute, the salary matrix used within EPS is supposed to be updated each year to reflect trends in the Consumer Price Index under 20-A MRSA §15677. In practice, the inflation adjustments used within the formula have often been limited, and the difference compounds over time.

For example, the base teacher salary used in the EPS formula for FY2026 is about $41,820. If actual CPI inflation had been applied consistently since the formula was created, the comparable amount would be about $47,365.

Because the teacher salary matrix affects the entire formula, its impact is much larger than that of the teacher salary matrix alone. Based on comparing the inflation rates used in EPS to actual CPI inflation over time, the operating allocation recognized by the formula is approximately $236 million lower than it would be if actual inflation had been applied consistently.

In other words, the EPS formula currently recognizes roughly $236 million less in operating costs than it would if the inflation mechanism in the statute had tracked the actual CPI over time.

Returning to the cake metaphor, this means the formula defines a cake with a thinner state share and a required local share than the real cost of education would provide, and the difference shows up in the additional-local layer through higher property taxes.

I have also provided a spreadsheet showing how this difference appears for each school administrative unit for FY2026, so the committee can see the impact at the district level, along with a statewide total sheet showing how this has grown over time.

Thank you for your time and consideration.

Tyler Backus
Oakland, Maine

Written Testimony on LD 2226

An Act to Amend the Essential Programs and Services School Funding Formula

Tyler Backus
Oakland, Maine

Senator Rafferty, Representative Murphy, and members of the Education and Cultural Affairs Committee,

Thank you for the opportunity to provide written testimony on LD 2226, *An Act to Amend the Essential Programs and Services School Funding Formula.*

The Essential Programs and Services (EPS) model serves two primary functions within Maine's school funding system. First, it estimates the cost of providing a baseline education. Second, it distributes state education funding across school administrative units based on those estimated costs.

Because EPS functions as both a cost model and a distribution mechanism, relatively small statutory changes can have meaningful impacts on both state appropriations and local property taxes. The following comments review several key elements of LD 2226 and discuss their potential implications.

Economically Disadvantaged Student Weight

LD 2226 modifies how the EPS formula accounts for economically disadvantaged students by replacing the existing structure with a variable weight between 0.15 and 0.35, determined by an index developed by a statewide education policy research institute.

Under the current statute, the formula includes an additional 0.05 weight tied to extended learning programs intended to support economically disadvantaged students through interventions such as tutoring, summer learning programs, or other evidence-based practices.

When this provision was originally enacted, the Department of Education was directed to adopt rules identifying qualifying programs that would meet the evidence-based standard required by statute. I was involved in drafting the rule that would have implemented this provision. During that process, it became clear that developing a rule that both satisfied the statutory requirements and could be consistently applied across school administrative units would be extremely difficult.

Determining which programs qualified as "evidence-based" interventions in a fair, transparent, and administratively workable way proved challenging. As a result, the rulemaking effort was never implemented, and the provision was not operationalized as originally intended.

The approach proposed in LD 2226—removing the separate extended learning weight and incorporating additional weight directly into the base economically disadvantaged student adjustment—simplifies the statutory structure and removes the need for program-level certification by the Department of Education.

Transportation Cost Calculation

LD 2226 proposes changes to the definition of predicted transportation costs within the EPS formula. The bill replaces the existing definition with a calculation based on the average of two measures:

- A pupil density model based on student density and road miles
- The most recent transportation expenditures adjusted for inflation

Transportation costs are among the most difficult elements of the formula to estimate due to Maine's geographic size, rural population distribution, and variability in route structures. Using both predictive modeling and actual expenditure data may improve the accuracy of transportation allocations within the formula.

Special Education

LD 2226 also makes several changes to how special education costs are addressed within the EPS formula. These changes include:

- Increasing the special education prevalence threshold from 15 percent to 17 percent
- Eliminating the high-cost in-district special education allocation
- Restricting the availability of midyear adjustments for unexpected placement costs

The high-cost in-district allocation has been widely recognized as problematic in practice. The Department of Education currently calculates these allocations based on the original year calculation adjusted only by the same inflation factor used elsewhere in the EPS formula. Because the original base year calculation is never recalculated to reflect current service delivery costs, the allocation has gradually diverged from actual costs over time.

As a result, eliminating this component may simplify the formula without substantially changing how the system functions in practice.

However, when considering changes to special education funding mechanisms it is also important to ensure that Maine continues to meet federal requirements related to State Fiscal Support (SFS) under the Individuals with Disabilities Education Act. Federal law generally requires that states maintain at least the same level of financial support for special education from one year to the next.

For this reason, it may be useful for the Department of Education to evaluate the potential impact of these changes to ensure that state support for special education does not fall below the level required to maintain compliance with federal State Fiscal Support requirements.

More broadly, Maine may also wish to review alternative approaches used by other states when considering future updates to the EPS special education model. One example is Tennessee's education funding formula, which incorporates multiple special education weights tied to categories of student need rather than relying on a prevalence cap.

Tennessee's current funding formula was developed through a redesign process that involved extensive policy research and analysis, including contributions from organizations such as EdTrust, which helped evaluate and design elements of the model related to student need and funding weights.

An additional advantage of this type of model is that it relies on data that school districts already report through federal IDEA reporting requirements, such as disability categories and student counts. Because these data elements are already collected as part of existing federal reporting systems, implementing a similar structure would not require districts to submit new types of data.

In contrast, the current EPS structure requires tracking and documenting specific high-cost in-district and out-of-district placements, which can create additional administrative complexity for both school districts and the Department of Education.

For these reasons, reviewing models such as Tennessee's may provide useful insights into alternative approaches for aligning special education funding more closely with the actual cost drivers associated with serving students with disabilities while minimizing additional reporting requirements.

Regional Adjustment

LD 2226 also modifies how regional adjustments are calculated within the EPS model. The bill proposes basing the regional adjustment on a nationwide cost-of-living index aligned with the salary matrix used for teaching staff and other school personnel.

Because personnel costs represent the largest component of education spending, aligning the regional adjustment with salary costs may improve the accuracy of the formula's cost estimates.

The effectiveness of this provision will depend on the research institute's methodology for calculating regional cost differences and on how frequently those indices are updated.

Local Contribution Calculation

One of the more significant elements of LD 2226 is a change to how the local contribution is calculated.

The bill modifies the calculation of property fiscal capacity by introducing an index tied to the percentage of economically disadvantaged students within a school administrative unit. This change attempts to incorporate an income-related factor into the formula used to determine local contribution.

However, the adjustment still operates at the municipal level, so any resulting tax reduction is reflected in the townwide education mill rate rather than being directed to individual taxpayers.

In practice, this means that if a municipality receives a lower required local contribution under the formula, the resulting tax reduction is distributed proportionally across all properties within that municipality. Because property taxes are based on property valuation, the largest dollar reductions occur

for taxpayers with the highest property valuations, who are not necessarily the households most in need of tax relief.

For this reason, adjustments made at the municipal level do not necessarily ensure that relief reaches the individual taxpayers experiencing the greatest financial pressure.

An alternative approach can be seen in Vermont's education funding system, which incorporates income-based adjustments to education property taxes at the taxpayer level.

Under Vermont's system, taxpayers report household income and property tax information when filing their annual state income tax return. The Vermont Department of Taxes calculates an income sensitivity adjustment based on statutory formulas that determine the portion of property taxes borne by the taxpayer relative to their income. The statewide education tax rate used in this calculation is determined using funding information provided by the Vermont Agency of Education.

Once the adjustment is calculated, the Department of Taxes sends the value of the property tax adjustment directly to the municipality, which applies the adjustment to the taxpayer's property tax bill. The state then reimburses the municipality for the value of the adjustment.

Importantly, municipalities do not receive or store taxpayer income information. All income data remains within the state tax system, and municipalities receive only the adjustment amount needed to apply to the taxpayer's bill.

This structure addresses a concern that has often been raised in Maine policy discussions—that taxpayer income information cannot be shared with municipalities. Because the state would calculate the adjustment and provide the resulting credit and funding directly to municipalities, a similar system could be implemented without requiring Maine Revenue Services to disclose taxpayer income information to local governments.

Because Maine already collects income data through the state income tax system and property tax information through municipal assessment records, the administrative components required to implement a similar system already exist. Vermont's experience demonstrates that an income-based education property tax adjustment system can be administered while preserving taxpayer privacy.

Inflation within the EPS Formula

While LD 2226 proposes several structural adjustments to the EPS formula, one issue the bill does not address is how inflation is applied within the EPS cost model.

Under 20-A MRSA §15677, the salary matrix used within EPS is intended to be updated annually to reflect trends in the Consumer Price Index or a comparable index. The purpose of this provision was to ensure that the cost model continued to reflect changes in labor costs over time.

In practice, however, the inflation adjustments applied within the formula have frequently been limited for budgetary reasons. While those decisions may have addressed short-term fiscal pressures, the difference compounds over time.

For example, the base teacher salary used in the EPS formula for FY2026 is approximately $41,820. If actual CPI inflation had been applied consistently since the formula's creation, the comparable amount would be approximately $47,365.

Because the teacher salary matrix influences multiple components of the EPS model, the impact extends far beyond teacher salaries alone.

Based on comparing the inflation rates applied within EPS to actual CPI inflation since the inception of the formula, the operating allocation recognized by the formula is approximately $236 million lower than it would be if actual inflation had been applied consistently.

In practical terms, the EPS formula currently recognizes roughly $236 million less in operating costs than it would if the inflation mechanism described in the statute had tracked the actual CPI over time.

Addressing the inflation mechanism within EPS could also simplify another area of education policy that frequently requires legislative action: minimum teacher salary adjustments.

If the salary matrix used in EPS were updated to reflect the appropriate inflation-adjusted level, the statutory minimum teacher salary could be tied directly to that matrix. Doing so would allow the minimum salary requirement to adjust automatically as the matrix is updated, reducing the need for periodic legislation to increase the minimum teacher salary to keep pace with labor market conditions.

District-Level Analysis

To illustrate how this difference appears across the state, I have provided a spreadsheet showing the difference between the current EPS operating allocation and the allocation that would result if actual inflation had been applied.

The spreadsheet provides this comparison for each school administrative unit, allowing the committee to review the impact at the district level. A separate statewide sheet is also provided showing how the cumulative gap has developed over time.

Conclusion

LD 2226 proposes several structural changes that may improve the technical functioning of the EPS model, particularly in areas such as transportation and the economically disadvantaged student weight.

However, the bill does not address one of the largest structural issues affecting the formula: the long-term treatment of inflation within the EPS cost model.

As a result, even with the proposed changes in this bill, the formula may continue to underestimate the actual cost of providing educational services across the state, leaving school districts to rely on additional local funding through property taxes to bridge the gap between the formula and actual costs.

Thank you for your time and consideration.

Tyler Backus
Oakland, Maine

Year of Inflation	Actual CPI Rate	EPS Inflation Rate	Annual Over/Under CPI
2004	102.99	101.8	(1.19)
2005	103.17	102.4	(0.77)
2006	104.15	102.9	(1.25)
2007	102.36	102.9	0.54
2008	105.6	102.9	(2.70)
2009	97.9	102.5	4.60
2010	101.24	101.6	0.36
2011	103.63	101.1	(2.53)
2012	101.41	101.1	(0.31)
2013	101.96	101.5	(0.46)
2014	101.99	101.6	(0.39)
2015	100.17	101.6	1.43
2016	100.83	101.5	0.67
2017	101.73	101.3	(0.43)
2018	102.95	101.7	(1.25)
2019	101.81	102.2	0.39
2020	100.99	101.8	0.81
2021	105.37	101.5	(3.87)
2022	108.52	102.2	(6.32)
2023	103.18	101.9	(1.28)
2024	103	102.6	(0.40)
2025	103	103.5	0.50

Culmulative Actual CPI	Culmulative MaineDOE Inflation Rate	Culmulative Inflation Over/Under
102.99	101.80	(1.19)
106.25	104.24	(2.01)
110.66	107.27	(3.40)
113.28	110.38	(2.90)
119.62	113.58	(6.04)
117.11	116.42	(0.69)
118.56	118.28	(0.28)
122.86	119.58	(3.28)
124.60	120.90	(3.70)
127.04	122.71	(4.33)
129.57	124.67	(4.89)
129.79	126.67	(3.12)
130.86	128.57	(2.30)
133.13	130.24	(2.89)
137.05	132.45	(4.60)
139.54	135.37	(4.17)
140.92	137.80	(3.11)
148.48	139.87	(8.61)
161.13	142.95	(18.19)
166.26	145.66	(20.59)
171.25	149.45	(21.79)
176.38	154.68	(21.70)

Year of funding	MaineDOE Operating Allocation	MaineDOE Operating Allocation Adjusted for Actual CPI	Over/Under Funding
FY2006	$ 1,297,437,503.00	$1,312,604,012.12	($15,166,509.12)
FY2007	$ 1,326,135,418.00	$1,351,725,878.22	($25,590,460.22)
FY2008	$ 1,351,740,918.00	$1,394,562,921.08	($42,822,003.08)
FY2009	$ 1,327,003,735.00	$1,361,857,607.74	($34,853,872.74)
FY2010	$ 1,355,336,908.00	$1,427,431,789.61	($72,094,881.61)
FY2011	$ 1,377,907,552.00	$1,386,075,880.42	($8,168,328.42)
FY2012	$ 1,390,771,314.00	$1,394,058,756.71	($3,287,442.71)
FY2013	$ 1,395,869,772.00	$1,434,183,096.52	($38,313,324.52)
FY2014	$ 1,397,436,773.00	$1,440,195,638.78	($42,758,865.78)
FY2015	Data not provided in Maine state budget for these years.		
FY2016			
FY2017			
FY2018	$ 1,410,957,308.00	$1,436,145,879.61	($25,188,571.61)
FY2019	$ 1,463,639,305.00	$1,496,092,156.29	($32,452,851.29)
FY2020	$ 1,470,593,063.00	$1,521,676,008.70	($51,082,945.70)
FY2021	$ 1,507,865,971.00	$1,554,289,676.19	($46,423,705.19)
FY2022	$ 1,476,095,409.00	$1,509,434,408.36	($33,338,999.36)
FY2023	$ 1,534,093,140.00	$1,628,555,193.90	($94,462,053.90)
FY2024	$ 1,566,469,714.00	$1,765,759,884.42	($199,290,170.42)
FY2025	$ 1,595,190,789.00	$1,820,721,900.51	($225,531,111.51)
FY2026	$ 1,654,892,993.00	$1,896,228,911.57	($241,335,918.57)
FY2027	$ 1,687,739,449.00	$1,924,523,078.24	($236,783,629.24)

Year of funding	EPS Base Amount for Teacher	EPS Base if actual inflation was used
FY2006	$ 28,485.81	$ 28,485.81
FY2007	$ 29,169.47	$ 29,388.81
FY2008	$ 30,015.38	$ 30,608.44
FY2009	$ 30,885.83	$ 31,330.80
FY2010	$ 31,781.52	$ 33,085.33
FY2011	$ 32,576.05	$ 32,390.53
FY2012	$ 33,097.27	$ 32,792.18
FY2013	$ 33,461.34	$ 33,982.53
FY2014	$ 33,829.41	$ 34,461.69
FY2015	$ 34,336.86	$ 35,137.14
FY2016	$ 34,886.25	$ 35,836.36
FY2017	$ 35,444.43	$ 35,897.29
FY2018	$ 35,976.09	$ 36,195.23
FY2019	$ 36,443.78	$ 36,821.41
FY2020	$ 37,063.33	$ 37,907.64
FY2021	$ 37,878.72	$ 38,593.77
FY2022	$ 38,560.54	$ 38,975.85
FY2023	$ 39,138.94	$ 41,068.85
FY2024	$ 40,000.00	$ 44,567.92
FY2025	$ 40,760.00	$ 45,985.18
FY2026	$ 41,820.00	$ 47,364.73
FY2027	$ 43,284.00	$ 48,785.68

OrgID	District	Updated Inflation Allocations	Original Allocations	Difference
1761	Acadia Academy	$2,562,373.50	$2,236,252.40	-$326,121.10
2	Acton Public Schools	$3,591,357.37	$3,134,091.25	-$457,266.12
1038	Airline CSD	$572,277.94	$499,420.94	-$72,857.00
4	Alexander Public Schools	$552,309.61	$482,003.57	-$70,306.04
1734	Andover Public Schools	$671,985.38	$586,435.51	-$85,549.87
9	Appleton Public Schools	$1,458,726.28	$1,272,996.86	-$185,729.42
1629	Athens Public Schools	$1,779,709.19	$1,553,213.03	-$226,496.16
14	Auburn Public Schools	$37,479,300.61	$32,708,093.26	-$4,771,207.35
28	Augusta Public Schools	$23,495,741.63	$20,504,846.41	-$2,990,895.22
38	Baileyville Public Schools	$2,291,595.67	$1,999,880.92	-$291,714.75
42	Bangor Public Schools	$40,437,627.51	$35,288,806.86	-$5,148,820.65
53	Bar Harbor Public Schools	$3,386,076.39	$2,955,044.18	-$431,032.21
547	Baring Plt Public Schools	$337,390.04	$294,441.74	-$42,948.30
1630	Baxter Academy for Technology and Science	$4,517,888.68	$3,942,887.08	-$575,001.60
62	Beals Public Schools	$433,713.52	$378,514.60	-$55,198.92
550	Beaver Cove Public Schools	$43,119.60	$37,629.90	-$5,489.70
64	Beddington Public Schools	$56,697.60	$49,481.70	-$7,215.90
65	Biddeford Public Schools	$30,126,219.95	$26,290,382.03	-$3,835,837.92
72	Blue Hill Public Schools	$4,138,614.66	$3,611,716.77	-$526,897.89
1031	Boothbay-Boothbay Hbr CSD	$4,717,262.78	$4,116,828.58	-$600,434.20
74	Bowerbank Public Schools	$157,689.30	$137,617.70	-$20,071.60
78	Brewer Public Schools	$14,225,141.90	$12,413,939.35	-$1,811,202.55
86	Bridgewater Public Schools	$473,931.80	$413,618.40	-$60,313.40
1633	Brighton Plt School Department	$68,432.00	$59,722.51	-$8,709.49
88	Bristol Public Schools	$3,001,481.64	$2,619,296.92	-$382,184.72
90	Brooklin Public Schools	$961,895.80	$839,436.57	-$122,459.23
92	Brooksville Public Schools	$861,298.24	$751,665.06	-$109,633.18
94	Brunswick Public Schools	$27,799,353.77	$24,260,128.80	-$3,539,224.97
1824	Burlington Public Schools	$553,978.76	$483,462.59	-$70,516.17
1825	Byron Public Schools	$44,170.80	$38,549.95	-$5,620.85
108	Calais Public Schools	$4,057,068.22	$3,540,513.42	-$516,554.80
113	Cape Elizabeth Public Schools	$17,447,582.95	$15,226,117.70	-$2,221,465.25
1402	Caratunk Public Schools	$65,165.80	$56,868.80	-$8,297.00
549	Carrabassett Valley Public Schools	$693,645.26	$605,358.19	-$88,287.07
124	Carroll Plt Public Schools	$158,476.23	$138,303.44	-$20,172.79
125	Castine Public Schools	$726,855.15	$634,326.48	-$92,528.67
127	Caswell Public Schools	$550,200.76	$480,165.92	-$70,034.84
130	Charlotte Public Schools	$326,018.60	$284,517.45	-$41,501.15
1433	Chebeague Island Public Schools	$406,617.54	$354,854.22	-$51,763.32
1628	Cherryfield Public Schools	$1,417,087.56	$1,236,727.59	-$180,359.97
1510	Community Regional Charter School	$4,431,578.90	$3,867,497.95	-$564,080.95
137	Cooper Public Schools	$188,636.57	$164,630.12	-$24,006.45
138	Coplin Plt Public Schools	$76,145.92	$66,455.24	-$9,690.68
139	Cranberry Isles Public Schools	$171,034.10	$149,259.89	-$21,774.21
142	Crawford Public Schools	$60,514.20	$52,810.06	-$7,704.14
1411	Cutler Public Schools	$818,835.80	$714,597.87	-$104,237.93

OrgID	District	Updated Inflation Allocations	Original Allocations	Difference
1661	Dayton Public Schools	$3,423,753.15	$2,987,904.88	-$435,848.27
147	Deblois Public Schools	$91,661.33	$79,995.93	-$11,665.40
148	Dedham Public Schools	$2,650,899.66	$2,313,480.18	-$337,419.48
1049	Deer Isle-Stonington CSD	$3,731,282.74	$3,256,210.40	-$475,072.34
150	Dennistown Plt Public Schools	$110,390.40	$96,336.00	-$14,054.40
151	Dennysville Public Schools	$359,458.76	$313,684.72	-$45,774.04
1998	Eagle Lake Public Schools	$728,314.66	$635,592.80	-$92,721.86
1400	East Machias Public Schools	$2,259,992.48	$1,972,321.46	-$287,671.02
157	East Millinocket Public Schools	$2,110,782.45	$1,842,030.40	-$268,752.05
1047	East Range CSD	$89,851.50	$78,411.62	-$11,439.88
160	Easton Public Schools	$2,099,549.49	$1,832,289.29	-$267,260.20
163	Eastport Public Schools	$1,209,966.69	$1,055,917.74	-$154,048.95
2071	Ecology Learning Center	$1,371,345.52	$1,196,740.64	-$174,604.88
166	Edgecomb Public Schools	$1,859,750.52	$1,622,973.89	-$236,776.63
1663	Ellsworth Public Schools	$11,508,705.48	$10,044,037.87	-$1,464,667.61
1627	Eustis Public Schools	$863,530.60	$753,617.54	-$109,913.06
174	Falmouth Public Schools	$22,576,576.62	$19,702,104.11	-$2,874,472.51
180	Fayette Public Schools	$1,464,765.94	$1,278,312.80	-$186,453.14
1631	Fiddlehead School of Arts and Sciences	$2,134,933.24	$1,863,145.35	-$271,787.89
1065	Five Town CSD	$7,966,993.26	$6,953,016.23	-$1,013,977.03
275	Frenchboro Public Schools	$49,622.40	$43,303.81	-$6,318.59
188	Georgetown Public Schools	$1,308,171.16	$1,141,685.80	-$166,485.36
190	Gilead Public Schools	$206,547.77	$180,253.82	-$26,293.95
191	Glenburn Public Schools	$6,119,553.66	$5,340,486.62	-$779,067.04
193	Glenwood Plt Public Schools	$0.00	$0.00	$0.00
194	Gorham Public Schools	$33,306,393.12	$29,066,201.20	-$4,240,191.92
205	Grand Isle Public Schools	$330,281.80	$288,234.24	-$42,047.56
207	Grand Lake Stream Plt School Dept	$39,867.40	$34,791.90	-$5,075.50
208	Greenbush Public Schools	$2,097,083.21	$1,830,123.62	-$266,959.59
210	Greenville Public Schools	$1,452,857.52	$1,267,893.48	-$184,964.04
1664	Hancock Public Schools	$3,137,217.36	$2,737,805.23	-$399,412.13
217	Harmony Public Schools	$985,619.44	$860,146.18	-$125,473.26
219	Hermon Public Schools	$11,561,842.39	$10,089,900.42	-$1,471,941.97
224	Highland Plt Public Schools	$23,925.00	$20,880.50	-$3,044.50
225	Hope Public Schools	$1,477,923.64	$1,289,799.19	-$188,124.45
1009	Indian Island	$1,344,149.28	$1,173,016.14	-$171,133.14
1011	Indian Township	$2,302,644.52	$2,009,535.89	-$293,108.63
227	Isle Au Haut Public Schools	$49,586.32	$43,272.30	-$6,314.02
229	Islesboro Public Schools	$729,299.56	$636,449.15	-$92,850.41
235	Jefferson Public Schools	$3,428,740.45	$2,992,307.11	-$436,433.34
237	Jonesboro Public Schools	$771,416.79	$673,245.96	-$98,170.83
239	Jonesport Public Schools	$1,013,584.25	$884,525.86	-$129,058.39
241	Kingsbury Plt Public Schools	$0.00	$0.00	$0.00
242	Kittery Public Schools	$10,837,564.04	$9,457,749.73	-$1,379,814.31
1351	Lake View Plt. Public Schools	$106,805.48	$93,211.87	-$13,593.61
247	Lakeville Public Schools	$32,280.30	$28,170.50	-$4,109.80

OrgID	District	Updated Inflation Allocations	Original Allocations	Difference
1665	Lamoine Public Schools	$2,014,209.80	$1,757,760.14	-$256,449.66
250	Lewiston Public Schools	$64,883,649.71	$56,624,867.35	-$8,258,782.36
2040	Limestone Public Schools	$2,207,497.21	$1,926,479.55	-$281,017.66
263	Lincoln Plt Public Schools	$0.00	$0.00	$0.00
264	Lincolnville Public Schools	$2,336,159.90	$2,038,729.95	-$297,429.95
266	Lisbon Public Schools	$14,253,801.93	$12,439,068.59	-$1,814,733.34
387	Long Island Public Schools	$275,854.28	$240,740.23	-$35,114.05
1401	Lowell Public Schools	$430,270.88	$375,491.12	-$54,779.76
277	Machias Public Schools	$2,976,487.06	$2,597,541.97	-$378,945.09
1412	Machiasport Public Schools	$870,943.65	$760,066.22	-$110,877.43
281	Macwahoc Plt School Dept	$61,389.40	$53,575.21	-$7,814.19
282	Madawaska Public Schools	$4,096,761.54	$3,575,211.53	-$521,550.01
1501	Maine Academy of Natural Sciences	$2,092,547.50	$1,826,154.00	-$266,393.50
1762	Maine Arts Academy	$3,442,045.72	$3,003,910.12	-$438,135.60
1672	Maine Connections Academy	$5,632,335.62	$4,915,346.94	-$716,988.68
1739	Maine Virtual Academy	$5,277,686.92	$4,605,699.54	-$671,987.38
290	Marshfield Public Schools	$780,521.42	$681,151.03	-$99,370.39
293	Meddybemps Public Schools	$40,329.20	$35,195.20	-$5,134.00
548	Medford Public Schools	$480,011.15	$418,919.60	-$61,091.55
294	Medway Public Schools	$1,444,264.28	$1,260,372.71	-$183,891.57
296	Milford Public Schools	$3,984,555.27	$3,477,290.16	-$507,265.11
298	Millinocket Public Schools	$4,479,131.93	$3,908,873.33	-$570,258.60
304	Monhegan Plt School Dept	$65,126.25	$56,836.84	-$8,289.41
1058	Moosabec CSD	$749,730.68	$654,310.69	-$95,419.99
1995	Moro Plantation Public Schools	$19,745.95	$12,866.05	-$6,879.90
311	Mount Desert Public Schools	$1,597,521.33	$1,394,229.93	-$203,291.40
616	MSAD 10	$250,132.94	$218,286.36	-$31,846.58
696	MSAD 27	$7,828,360.61	$6,831,707.84	-$996,652.77
798	MSAD 46	$9,185,123.66	$8,015,974.61	-$1,169,149.05
994	MSAD 76	$451,598.12	$394,107.69	-$57,490.43
1036	Mt Desert CSD	$3,779,505.64	$3,298,289.08	-$481,216.56
315	Nashville Plt Public Schools	$67,268.36	$58,706.13	-$8,562.23
317	New Sweden Public Schools	$661,110.68	$576,980.13	-$84,130.55
319	Nobleboro Public Schools	$2,374,234.64	$2,072,031.15	-$302,203.49
321	Northfield Public Schools	$201,632.22	$175,971.31	-$25,660.91
1735	Northport Public Schools	$1,774,829.45	$1,548,886.77	-$225,942.68
335	Orient Public Schools	$137,697.80	$120,167.65	-$17,530.15
342	Orrington Public Schools	$5,452,834.76	$4,758,748.08	-$694,086.68
345	Otis Public Schools	$878,773.58	$766,909.66	-$111,863.92
349	Pembroke Public Schools	$820,947.81	$716,416.48	-$104,531.33
351	Penobscot Public Schools	$1,252,317.08	$1,092,901.58	-$159,415.50
353	Perry Public Schools	$919,437.22	$802,369.64	-$117,067.58
1013	Pleasant Point	$2,977,389.42	$2,598,332.79	-$379,056.63
359	Pleasant Ridge Plt School Dept	$54,633.70	$47,679.21	-$6,954.49
1509	Portage Lake Public Schools	$338,390.96	$295,318.35	-$43,072.61
364	Portland Public Schools	$86,450,022.30	$75,443,128.26	-$11,006,894.04

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389	Princeton Public Schools	$1,418,333.82	$1,237,728.20	-$180,605.62
399	Reed Plt Public Schools	$125,901.27	$109,870.82	-$16,030.45
2195	Richmond Public Schools	$4,614,541.79	$4,027,206.26	-$587,335.53
405	Robbinston Public Schools	$747,953.10	$652,726.59	-$95,226.51
408	Roque Bluffs Public Schools	$167,725.72	$146,371.80	-$21,353.92
1438	RSU 01 - LKRSU	$18,774,806.08	$16,385,155.07	-$2,389,651.01
1445	RSU 02	$15,196,200.08	$13,261,859.97	-$1,934,340.11
561	RSU 03/MSAD 03	$10,836,387.73	$9,457,223.05	-$1,379,164.68
1446	RSU 04	$13,764,465.65	$12,011,898.53	-$1,752,567.12
1449	RSU 05	$21,757,642.34	$18,987,620.00	-$2,770,022.34
587	RSU 06/MSAD 06	$36,646,876.03	$31,981,742.45	-$4,665,133.58
601	RSU 07/MSAD 07	$681,714.35	$594,953.30	-$86,761.05
603	RSU 08/MSAD 08	$1,947,857.34	$1,699,956.05	-$247,901.29
1508	RSU 09	$24,188,709.38	$21,108,830.21	-$3,079,879.17
1450	RSU 10	$19,304,608.82	$16,847,934.59	-$2,456,674.23
617	RSU 11/MSAD 11	$19,873,009.07	$17,342,946.32	-$2,530,062.74
1451	RSU 12	$15,844,309.25	$13,826,990.42	-$2,017,318.83
1452	RSU 13	$16,150,921.14	$14,095,537.81	-$2,055,383.33
1455	RSU 14	$35,798,148.91	$31,240,769.47	-$4,557,379.43
635	RSU 15/MSAD 15	$20,762,547.00	$18,119,211.91	-$2,643,335.09
1456	RSU 16	$17,905,902.33	$15,626,336.53	-$2,279,565.80
646	RSU 17/MSAD 17	$32,356,383.79	$28,237,096.77	-$4,119,287.02
1457	RSU 18	$29,045,260.07	$25,348,057.37	-$3,697,202.70
1458	RSU 19	$19,985,531.75	$17,442,193.87	-$2,543,337.88
1459	RSU 20	$4,730,309.00	$4,128,308.23	-$602,000.77
1460	RSU 21	$26,468,443.47	$23,098,492.72	-$3,369,950.75
1615	RSU 22	$22,330,431.51	$19,488,416.96	-$2,842,014.55
1461	RSU 23	$7,207,089.80	$6,289,519.92	-$917,569.88
1462	RSU 24	$8,314,299.95	$7,255,749.72	-$1,058,550.23
1464	RSU 25	$11,225,116.09	$9,795,933.98	-$1,429,182.11
1465	RSU 26	$7,943,636.51	$6,932,688.78	-$1,010,947.73
703	RSU 28/MSAD 28	$7,507,722.20	$6,552,231.10	-$955,491.10
707	RSU 29/MSAD 29	$12,986,033.46	$11,333,428.04	-$1,652,605.42
713	RSU 30/MSAD 30	$2,516,515.09	$2,196,203.66	-$320,311.43
718	RSU 31/MSAD 31	$3,846,667.00	$3,356,938.43	-$489,728.57
722	RSU 32/MSAD 32	$2,212,262.59	$1,930,668.11	-$281,594.48
726	RSU 33/MSAD 33	$2,422,591.90	$2,114,233.20	-$308,358.70
1466	RSU 34	$14,030,284.71	$12,244,112.07	-$1,786,172.64
743	RSU 35/MSAD 35	$21,847,811.57	$19,067,351.61	-$2,780,459.96
753	RSU 37/MSAD 37	$6,128,049.97	$5,348,201.16	-$779,848.81
1467	RSU 38	$11,735,777.75	$10,242,205.58	-$1,493,572.17
1468	RSU 39	$12,064,964.86	$10,528,986.73	-$1,535,978.13
765	RSU 40/MSAD 40	$19,392,442.88	$16,924,068.23	-$2,468,374.65
774	RSU 41/MSAD 41	$6,031,736.18	$5,264,023.58	-$767,712.60
780	RSU 42/MSAD 42	$2,962,024.04	$2,585,063.17	-$376,960.87
789	RSU 44/MSAD 44	$6,072,927.64	$5,299,914.38	-$773,013.26

OrgID	District	Updated Inflation Allocations	Original Allocations	Difference
795	RSU 45/MSAD 45	$3,089,501.57	$2,696,309.69	-$393,191.88
2231	RSU 48	$6,700,477.43	$5,847,485.20	-$852,992.23
826	RSU 49/MSAD 49	$19,273,426.69	$16,819,716.41	-$2,453,710.28
1500	RSU 50	$3,696,206.52	$3,225,620.63	-$470,585.89
839	RSU 51/MSAD 51	$24,849,305.37	$21,686,231.72	-$3,163,073.65
847	RSU 52/MSAD 52	$22,029,839.42	$19,226,137.85	-$2,803,701.57
854	RSU 53/MSAD 53	$9,060,556.86	$7,907,405.42	-$1,153,151.44
860	RSU 54/MSAD 54	$26,165,552.65	$22,834,794.10	-$3,330,758.55
874	RSU 55/MSAD 55	$10,442,356.50	$9,112,805.80	-$1,329,550.70
1826	RSU 56	$7,928,094.72	$6,918,721.92	-$1,009,372.80
888	RSU 57/MSAD 57	$31,875,341.24	$27,816,967.08	-$4,058,374.16
898	RSU 58/MSAD 58	$5,549,038.97	$4,842,817.63	-$706,221.34
905	RSU 59/MSAD 59	$6,190,994.78	$5,402,930.12	-$788,064.66
913	RSU 60/MSAD 60	$32,090,261.33	$28,004,659.23	-$4,085,602.10
922	RSU 61/MSAD 61	$16,617,686.40	$14,502,399.62	-$2,115,286.78
932	RSU 63/MSAD 63	$7,569,778.46	$6,606,236.41	-$963,542.05
936	RSU 64/MSAD 64	$10,472,628.18	$9,139,549.15	-$1,333,079.03
944	RSU 65/MSAD 65	$0.00	$0.00	$0.00
1469	RSU 67	$8,522,776.60	$7,437,803.14	-$1,084,973.46
951	RSU 68/MSAD 68	$10,354,849.85	$9,036,747.88	-$1,318,101.97
957	RSU 70/MSAD 70	$4,743,236.52	$4,139,396.97	-$603,839.55
1733	RSU 71	$15,869,474.30	$13,849,726.81	-$2,019,747.49
969	RSU 72/MSAD 72	$12,109,897.13	$10,568,513.68	-$1,541,383.45
1498	RSU 73	$16,108,499.25	$14,057,622.69	-$2,050,876.56
976	RSU 74/MSAD 74	$6,323,576.31	$5,518,740.50	-$804,835.81
984	RSU 75/MSAD 75	$26,579,212.53	$23,195,293.38	-$3,383,919.15
1480	RSU 78	$2,048,655.17	$1,787,887.80	-$260,767.37
551	RSU 79/MSAD 01	$17,609,709.46	$15,368,420.75	-$2,241,288.71
570	RSU 80/MSAD 04	$4,976,233.94	$4,342,682.40	-$633,551.54
626	RSU 82/MSAD 12	$1,548,551.26	$1,351,408.63	-$197,142.63
628	RSU 83/MSAD 13	$1,904,452.80	$1,662,063.50	-$242,389.30
633	RSU 84/MSAD 14	$1,451,071.07	$1,266,340.61	-$184,730.46
662	RSU 85/MSAD 19	$1,357,128.16	$1,184,378.90	-$172,749.26
664	RSU 86/MSAD 20	$4,755,642.84	$4,150,398.02	-$605,244.82
681	RSU 87/MSAD 23	$8,289,223.56	$7,234,136.92	-$1,055,086.64
685	RSU 88/MSAD 24	$3,272,703.30	$2,856,068.35	-$416,634.95
1997	RSU 89	$2,777,895.27	$2,424,207.37	-$353,687.90
1662	Saco Public Schools	$32,685,975.70	$28,524,461.60	-$4,161,514.10
416	Sanford Public Schools	$36,699,508.14	$32,026,792.11	-$4,672,716.03
427	Scarborough Public Schools	$33,085,509.42	$28,874,579.95	-$4,210,929.47
1996	Sebago Public Schools	$2,338,267.78	$2,040,661.07	-$297,606.71
1359	Seboeis Plt Public Schools	$0.00	$0.00	$0.00
434	Sedgwick Public Schools	$1,338,414.15	$1,168,054.86	-$170,359.29
436	Shirley Public Schools	$379,925.96	$331,556.58	-$48,369.38
440	South Bristol Public Schools	$963,032.96	$840,453.12	-$122,579.84
444	South Portland Public Schools	$35,731,623.44	$31,183,080.50	-$4,548,542.94

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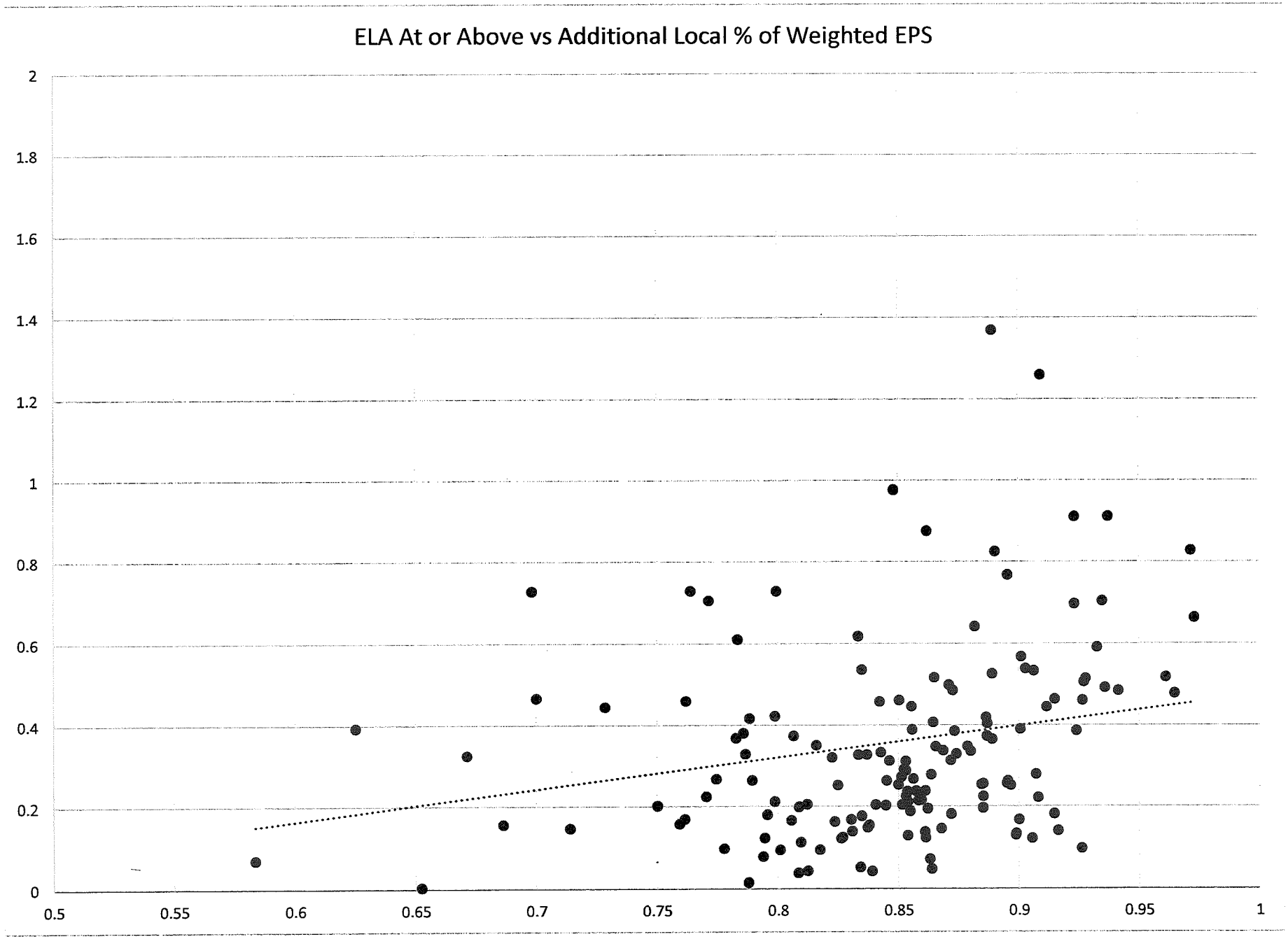
442	Southport Public Schools	$396,138.32	$345,708.12	-$50,430.20
456	Southwest Harbor Public Schools	$1,291,351.05	$1,126,921.66	-$164,429.39
1738	St George Public Schools	$3,512,744.33	$3,065,628.18	-$447,116.15
462	Surry Public Schools	$1,897,270.18	$1,655,812.42	-$241,457.76
464	Talmadge Public Schools	$70,637.88	$61,643.76	-$8,994.12
465	The Forks Plt School Dept	$0.00	$0.00	$0.00
466	Tremont Public Schools	$1,386,321.78	$1,209,859.16	-$176,462.62
468	Trenton Public Schools	$2,045,505.87	$1,785,038.94	-$260,466.93
470	Upton Public Schools	$45,772.20	$39,945.85	-$5,826.35
471	Vanceboro Public Schools	$97,840.64	$85,388.69	-$12,451.95
473	Vassalboro Public Schools	$6,201,799.89	$5,412,275.76	-$789,524.13
475	Veazie Public Schools	$2,740,225.82	$2,391,427.26	-$348,798.56
477	Waite Public Schools	$107,330.84	$93,662.84	-$13,668.00
480	Waterville Public Schools	$19,225,268.30	$16,778,493.73	-$2,446,774.57
1060	Wells-Ogunquit CSD	$15,622,140.84	$13,633,268.65	-$1,988,872.19
491	Wesley Public Schools	$135,640.82	$118,376.29	-$17,264.53
1736	West Bath Public Schools	$2,389,069.70	$2,084,968.06	-$304,101.64
1354	West Forks Plt Public Schools	$83,507.90	$72,877.01	-$10,630.89
495	Westbrook Public Schools	$28,204,343.12	$24,614,993.48	-$3,589,349.63
503	Westmanland Public Schools	$5,004.00	$4,367.00	-$637.00
1413	Whiting Public Schools	$451,222.16	$393,773.58	-$57,448.58
508	Whitneyville Public Schools	$295,732.65	$258,085.32	-$37,647.33
509	Willimantic Public Schools	$137,709.36	$120,182.32	-$17,527.04
518	Winslow Schools	$12,193,616.29	$10,641,184.79	-$1,552,431.50
1737	Winterville Plt Public Schools	$259,994.42	$226,893.49	-$33,100.93
524	Winthrop Public Schools	$8,137,566.81	$7,101,448.04	-$1,036,118.77
1671	Wiscasset Public Schools	$3,925,305.77	$3,425,588.10	-$499,717.67
532	Woodland Public Schools	$1,659,781.02	$1,448,553.26	-$211,227.76
534	Woodville Public Schools	$333,842.73	$291,349.07	-$42,493.66
537	Yarmouth Schools	$18,494,821.98	$16,140,903.97	-$2,353,918.01
542	York Public Schools	$17,148,109.54	$14,964,906.09	-$2,183,203.45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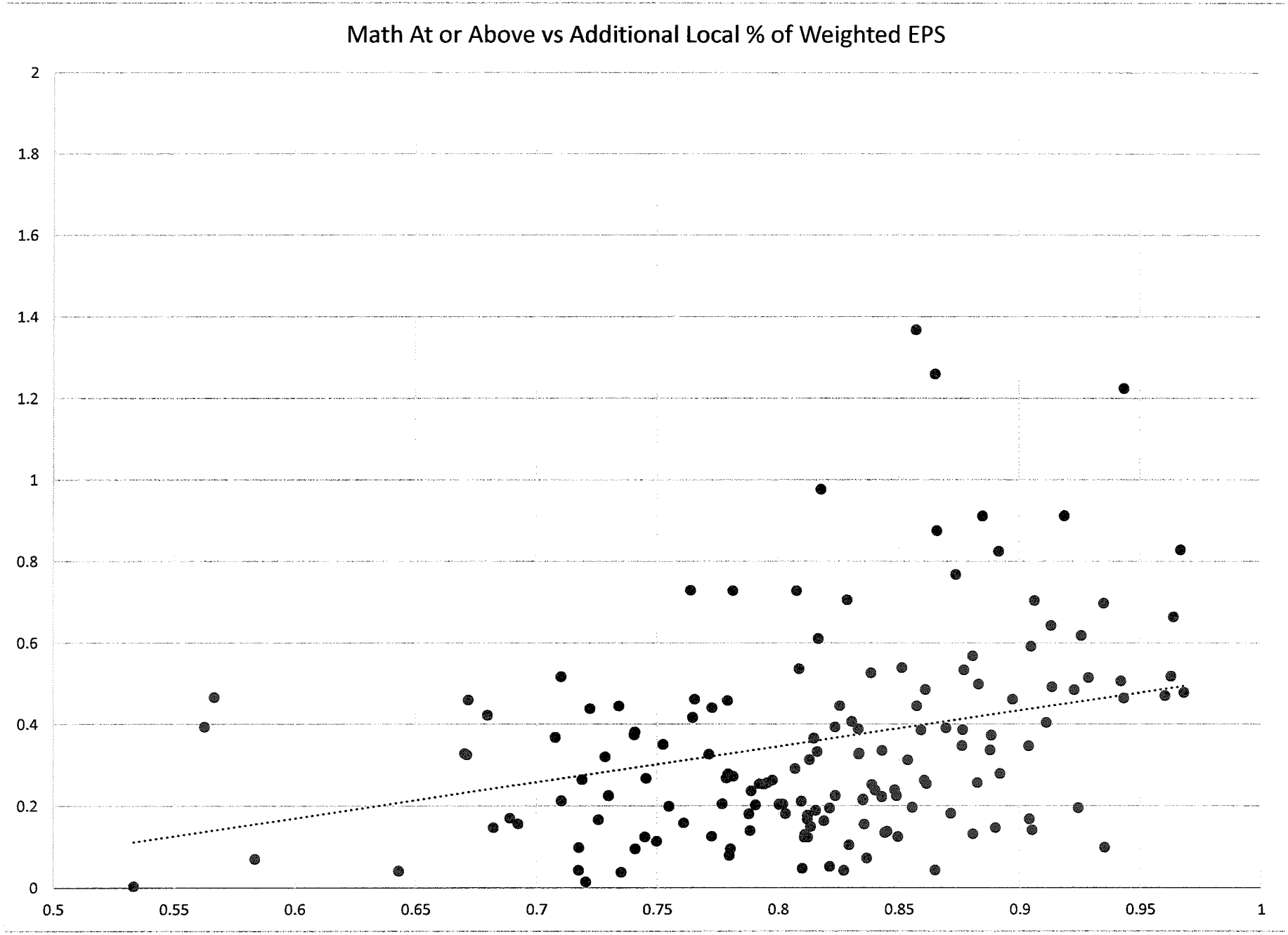
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