

Essential Programs & Services State Calculation for Funding Public Education (ED279):

Maine's Funding Formula for Sharing the Costs of PreK-12 Education between State and Local:

1. Determine the EPS Defined Cost for each Unit (Total Allocation)
2. Determine the Required Local Share of Those Costs (Local Contribution)
3. The Difference Between the Two is the State Share (State Contribution)

Background of EPS:

- Essential Programs and Services is designed to insure that all schools have the programs and resources that are essential for all students to have an equitable opportunity to achieve Maine's Learning Results.
- The EPS model provides a basis for adequacy and greater equity in the funding of PreK-12 education because it is cost driven instead of expenditure driven.
- The model is designed to respond to student needs and is based on years of research and information gleaned from high performing cost effective school units.

Key EPS Operating Cost Components:

- 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)

Line by Line Explanation of ED279 – Computation of EPS Rates:

Section 1 – Lines A1, A2, & A3: Attending Pupil Counts

- Uses an average of the October attending pupil counts for the school unit from the previous two years, (i.e., for School Year 2018-19 the pupil counts used are from the 10/1/17 and 10/1/18 attending enrollment counts as reported in Synergy).
- Attending student counts are based on where the students are educated. Public school district attending student counts include: (1) students from the local school district attending schools in the local school district, plus (2) students from outside the school district who are tuitioned there from other school districts.
- Separated by PreK-K, 1-5, 6-8, and 9-12 for calculation of EPS determined ratios for each grade level.
- Data taken from Synergy October 1st Enrollment Reports

Synergy
Attending Student
Enrollment Counts

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5	6-8		PreK-8		9-12		Total	
1) Attending Pupils (October 2017)	275.0	+	722.0	+	451.0	=	1,448.0	+	634.0	=	2,082.0
2) Attending Pupils (October 2018)	257.0	+	710.0	+	469.0	=	1,436.0	+	624.0	=	2,060.0
3) Attending Pupils Average	266.0	+	716.0	+	460.0		1,442.0	+	629.0		2,071.0
							70 %		30 %		100 %

Section 1 – Lines B1-8: Staff Positions

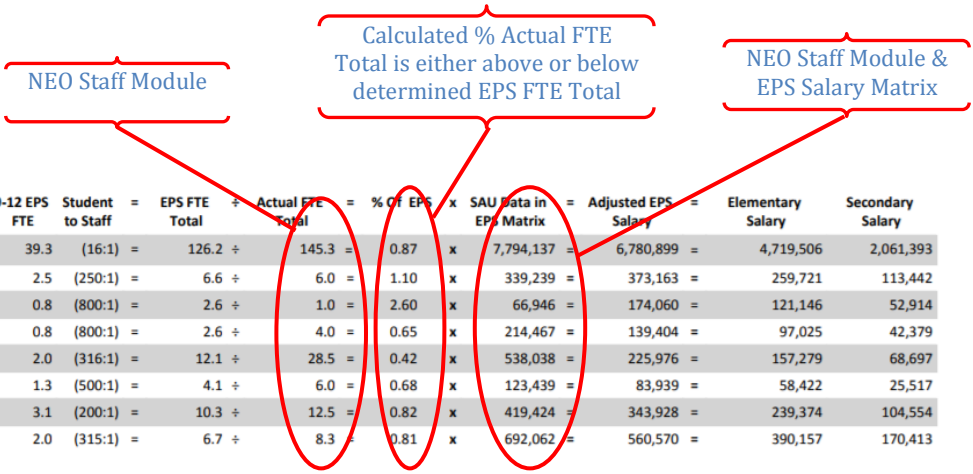
Part 1 – Full Time Equivalent (FTE) Staff

- EPS has determined ratios of Full Time Equivalent (FTE) Staff to Students necessary for each grade level and position.
- Current Staff to Student Ratios are shown in the table to the right; an adjustment is made if the total number of PreK-12 students from Section 1 Line A3 is less than 1200:
- EPS FTE Total is determined by dividing the Average Attending Pupils from Section 1 Line A3 for each Grade Level by the EPS Ratio; then adding the results for the four grade levels.

Position	PreK – K		1 – 5		6 – 8		9 – 12	
		Under 1200		Under 1200		Under 1200		Under 1200
A. Teachers	15:1	15:1	17:1	17:1	17:1	17:1	16:1	16:1
B. Guidance	350:1	315:1	350:1	315:1	350:1	315:1	250:1	225:1
C. Librarians	800:1	720:1	800:1	720:1	800:1	720:1	800:1	720:1
D. Health	800:1	720:1	800:1	720:1	800:1	720:1	800:1	720:1
E. Education Techs	114:1	103:1	114:1	103:1	312:1	281:1	316:1	285:1
F. Library Techs	500:1	450:1	500:1	450:1	500:1	450:1	500:1	450:1
G. Clerical	200:1	180:1	200:1	180:1	200:1	180:1	200:1	180:1
H. School Admin	305:1	275:1	305:1	275:1	305:1	275:1	315:1	284:1

- Actual FTE Totals are obtained from the NEO Staff module as entered by the SAU and downloaded on December 1st of each year.
- Percentage of EPS is determined by dividing the EPS FTE Total by the Actual FTE Total.

Section 1 – Lines B1-8: Staff Positions
Part 2 – Adjusted EPS Salary



B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	17.7	(15: 1)	+	42.1	(17:1)	+	27.1	(17:1)	+	39.3	(16:1)	=	126.2	÷	145.3	=	0.87	x	7,794,137	=	6,780,899	=	4,719,506	2,061,393
2) Guidance	0.8	(350: 1)	+	2.0	(350:1)	+	1.3	(350:1)	+	2.5	(250:1)	=	6.6	÷	6.0	=	1.10	x	339,239	=	373,163	=	259,721	113,442
3) Librarians	0.3	(800: 1)	+	0.9	(800:1)	+	0.6	(800:1)	+	0.8	(800:1)	=	2.6	÷	1.0	=	2.60	x	66,946	=	174,060	=	121,146	52,914
4) Health	0.3	(800: 1)	+	0.9	(800:1)	+	0.6	(800:1)	+	0.8	(800:1)	=	2.6	÷	4.0	=	0.65	x	214,467	=	139,404	=	97,025	42,379
5) Education Techs	2.3	(114: 1)	+	6.3	(114:1)	+	1.5	(312:1)	+	2.0	(316:1)	=	12.1	÷	28.5	=	0.42	x	538,038	=	225,976	=	157,279	68,697
6) Library Techs	0.5	(500: 1)	+	1.4	(500:1)	+	0.9	(500:1)	+	1.3	(500:1)	=	4.1	÷	6.0	=	0.68	x	123,439	=	83,939	=	58,422	25,517
7) Clerical	1.3	(200: 1)	+	3.6	(200:1)	+	2.3	(200:1)	+	3.1	(200:1)	=	10.3	÷	12.5	=	0.82	x	419,424	=	343,928	=	239,374	104,554
8) School Admin.	0.9	(305: 1)	+	2.3	(305:1)	+	1.5	(305:1)	+	2.0	(315:1)	=	6.7	÷	8.3	=	0.81	x	692,062	=	560,570	=	390,157	170,413

- The EPS Staff Salary is determined using the Salary Matrix shown on the next page. The Years of Experience and Education Level Attained are important factors in determining the Minimum Teacher Salary for the EPS Funding formula. The data entered by the SAU into the NEO Staff Module is used along with the Salary Matrix to determine the minimum teacher salary for each EPS Staff Position – the total of those positions is then used in this calculation.
- Actual salaries are ultimately determined by local contract agreements.
- The Adjusted EPS Salary is calculated by multiplying the SAU Data in EPS Matrix Salary amount by the % of EPS. That amount is then distributed to the Elementary and Secondary columns based on the percentage of attending pupils determined in Section 1A. In this example, Elementary Students = 67% and Secondary Students = 33%; therefore 67% of each Adjusted EPS Salary amount is in the Elementary Salary column and 33% of each Adjusted EPS Salary amount is in the Secondary Salary column.

SALARY MATRIXES

SALARY MATRIX for Teachers, Guidance/Social Workers, and Librarians

Years of Experience	Education Category				
	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	1.00	1.04	1.16	1.24	1.25
1-5	1.07	1.11	1.23	1.31	1.32
6-10	1.22	1.27	1.38	1.47	1.47
11-15	1.39	1.44	1.55	1.63	1.64
16-20	1.56	1.60	1.72	1.80	1.81
21-25	1.68	1.73	1.84	1.93	1.93
26-30	1.74	1.79	1.90	1.98	1.99
31+	1.76	1.80	1.92	2.00	2.01

CLASSROOM TEACHER
LITERACY SPECIALIST
LONG TERM SUBSTITUTE
TITLE I TEACHER
ELL TEACHER
SCHOOL SOCIAL WORKER
DIRECTOR OF GUIDANCE
GUIDANCE COUNSELOR
LIBRARIAN/MEDIA SPECIALIST

Years of Experience	Education Category				
	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate
<1	35,138	36,544	40,760	43,571	43,923
1-5	37,598	39,003	43,220	46,031	46,382
6-10	42,868	44,625	48,490	51,653	51,653
11-15	48,842	50,599	54,464	57,275	57,626
16-20	54,815	56,221	60,437	63,248	63,600
21-25	59,032	60,789	64,654	67,816	67,816
26-30	61,140	62,897	66,762	69,573	69,925
31+	61,843	63,248	67,465	70,276	70,627

SALARY MATRIX for Education Technicians and Library Technicians/Media Assistants

Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	0.84	1.00	1.13	0.90	1.02	1.16
1-5	0.88	1.04	1.18	0.94	1.06	1.21
6-10	0.95	1.12	1.25	1.02	1.14	1.28
11-15	1.04	1.21	1.34	1.11	1.22	1.37
16+	1.06	1.22	1.35	1.12	1.24	1.38

Base Salary for Matrix Education Technician II with zero experience

Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	14,548	17,319	19,570	15,587	17,665	20,090
1-5	15,241	18,012	20,436	16,280	18,358	20,956
6-10	16,453	19,397	21,649	17,665	19,744	22,168
11-15	18,012	20,956	23,207	19,224	21,129	23,727
16+	18,358	21,129	23,381	19,397	21,476	23,900

ED TECH I
ED TECH II
ED TECH III
ED TECH I - LIBRARY/MEDIA
ED TECH II - LIBRARY/MEDIA
ED TECH III - LIBRARY/MEDIA

FY19SalariesMatrixes_web

SALARY MATRIX for School Administrators

State-wide Average Salary 84,947

PRINCIPAL
ASSISTANT PRINCIPAL
TEACHING PRINCIPAL

Actual FTEs:	School Enrollment Ratio:	School Enrollment							
		1 to 124	125 to 174	175 to 249	250 to 349	350 to 499	500 to 699	700 to 999	1000+
1. A. Principals		.88	.92	.96	1.01	1.05	1.11	1.18	1.24
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	75,725	79,167	82,609	86,912	90,354	95,517	101,540	106,703
1. B. Asst. Principals		.70	.73	.78	.83	.87	.93	.99	1.06
	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	60,236	62,817	67,120	71,422	74,864	80,027	85,190	91,214

SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary
<1	1.00	27,554
1-5	1.08	29,758
6-10	1.18	32,514
11-15	1.27	34,994
16+	1.30	35,820

ADMINISTRATIVE ASSISTANT/SECRETARY
School Level Administrative Asst./Secretaries only

Secretaries	Years of Experience				
	<1	1-5	6-10	11-15	16+
FTE	1.00	1.00	1.00	1.00	1.00
Salary	27,554	29,758	32,514	34,994	35,820

SALARY MATRIX for Health staff

Years of Experience	Health Salary Factor	Health Salary
<1	0.85	45,151
1-5	0.93	49,401
6-10	0.94	49,932
11-15	1.06	56,306
16+	1.11	58,962

NURSE

Health	Years of Experience				
	<1	1-5	6-10	11-15	16+
FTE	1.00	1.00	1.00	1.00	1.00
Salary	45,151	49,401	49,932	56,306	58,962

FY19SalariesMatrixes_web

- The example below shows how the calculation of EPS FTE (Full Time Equivalent) and Elementary and Secondary Salary are determined on the ED279.

Section 1: Computation of EPS Rates

A) Attending Counts:		PreK-K	1-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (October 2017)		275.0	722.0	451.0	1,448.0	634.0	2,082.0
2) Attending Pupils (October 2018)		257.0	710.0	469.0	1,436.0	624.0	2,060.0
3) Attending Pupils Average		266.0	716.0	460.0	1,442.0	629.0	2,071.0
					70 %	30 %	100 %

B) Staff Positions		PreK-K EPS FTE	Student to Staff	1-5 EPS FTE	Student to Staff	6-8 EPS FTE	Student to Staff	9-12 EPS FTE	Student to Staff	EPS FTE Total	Actual FTE Total	% Of EPS	SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary
1) Teachers		17.7	(15:1)	42.1	(17:1)	27.1	(17:1)	39.3	(16:1)	126.2	145.3	0.87	x 7,794,137	= 6,780,899	4,719,506	2,061,393

Attending PreK-K Average Pupils	266.0
Student to Staff Ratio	÷ 15
PreK-K FTE Teachers	= 17.7
Attending 1-5 Average Pupils	716.0
Student to Staff Ratio	÷ 17
1-5 EPS FTE Teachers	= 42.1
Attending 6-8 Average Pupils	460.0
Student to Staff Ratio	÷ 17
6-8 EPS FTE Teachers	= 27.1
Attending 9-12 Average Pupils	629.0
Student to Staff Ratio	÷ 16
9-12 EPS FTE Teachers	= 39.3
PreK-K EPS FTE Teachers	17.7
1-5 EPS FTE Teachers	+ 42.1
6-8 EPS FTE Teachers	+ 27.1
9-12 EPS FTE Teachers	+ 39.3
EPS FTE Total Teachers	= 126.2*

EPS FTE Total	126.2
Actual FTE Total	÷ 145.3
% of EPS	= 0.87
SAU Data in EPS Matrix	x 7,794,137
Adjusted EPS Salary	= 6,780,899
% PreK-8 Average Pupils	x 70%
Elementary Salary	= 4,719,506
Adjusted EPS Salary	6,780,899
% 9-12 Average Pupils	x 30%
Secondary Salary	= 2,061,393

Actual FTE Staff as Reported by SAU in NEO Staff Module.

Adjusted EPS Salary is adjusted to reflect EPS to Actual Staff Ratio (% of EPS).

*Rounding may cause amounts to be slightly different.

Section 1 – Lines C1-4: Computation of Benefits

C) Computation of Benefits:		Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1)	Teachers, Guidance, Librarians & Health	19.00%	X	5,197,398	2,270,128	=	987,506	431,324
2)	Education & Library Technicians	36.00%	X	215,701	94,214	=	77,652	33,917
3)	Clerical	29.00%	X	239,374	104,554	=	69,418	30,321
4)	School Administrators	14.00%	X	390,157	170,413	=	54,622	23,858

- Benefits are calculated using the EPS determined percentage for each category.
- The current EPS Salary Benefits percentage amounts for each of the following categories are:

Salary Benefits	%
A. Teacher, Guidance, Librarians & Health	19%
B. Education & Library Technicians	36%
C. Clerical	29%
D. School Administrators	14%

- The example below shows how the calculation of Benefits is determined on the ED279.

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	17.7	(15: 1)	+	42.1	(17:1)	+	27.1	(17:1)	+	39.3	(16:1)	=	126.2	÷	145.3	=	0.87	x	7,794,137	=	6,780,899	=	4,719,506	2,061,393
2) Guidance	0.8	(350: 1)	+	2.0	(350:1)	+	1.3	(350:1)	+	2.5	(250:1)	=	6.6	÷	6.0	=	1.10	x	339,239	=	373,163	=	259,721	113,442
3) Librarians	0.3	(800: 1)	+	0.9	(800:1)	+	0.6	(800:1)	+	0.8	(800:1)	=	2.6	÷	1.0	=	2.60	x	66,946	=	174,060	=	121,146	52,914
4) Health	0.3	(800: 1)	+	0.9	(800:1)	+	0.6	(800:1)	+	0.8	(800:1)	=	2.6	÷	4.0	=	0.65	x	214,467	=	139,404	=	97,025	42,379
Sum =																						5,197,398	= 2,270,128	

C) Computation of Benefits:	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,197,398	2,270,128	=	987,506	431,324
2) Education & Library Technicians	36.00%	X	215,701	94,214	=	77,652	33,917
3) Clerical	29.00%	X	239,374	104,554	=	69,418	30,321
4) School Administrators	14.00%	X	390,157	170,413	=	54,622	23,858

Total EPS Salaries (Teachers, Guidance, Librarians & Health)	Elementary Salaries	x EPS Percentage	= Elementary Benefits	Secondary Salaries	x EPS Percentage	= Secondary Benefits
	5,197,398	x 19.00%	= 2,270,128	2,270,128	x 19.00%	= 431,324

Section 1 – Lines D1-7: Other Support Per-Pupil Costs

D) Other Support Per-Pupil Costs:	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	42	42 X	1,442.0	629.0	60,564	26,418
2) Supplies and Equipment	373	514 X	1,442.0	629.0	537,866	323,306
3) Professional Development	64	64 X	1,442.0	629.0	92,288	40,256
4) Instructional Leadership Support	28	28 X	1,442.0	629.0	40,376	17,612
5) Co- and Extra-Curricular Student	39	123 X	1,442.0	629.0	56,238	77,367
6) System Administration/Support	92	92 X	1,442.0	629.0	132,664	57,868
7) Targeted System Administration/Support	46	46 X	1,442.0	629.0	66,332	28,934
8) Operations & Maintenance	1089	1294 X	1,442.0	629.0	1,570,338	813,926

- Other Support Per-Pupil Costs are calculated based on the EPS determined Per Pupil Amount.
- The most recent (FY 18) EPS Per Pupil amounts for each of the following support costs are shown in the table to the right:
- The example below shows how the calculation of Other Support Costs is determined on the ED279.

Other Support Costs	PreK – 8	9 – 12
1) Substitute Teachers (½ Day)	42	42
2) Supplies and Equipment	373	514
3) Professional Development	64	64
4) Instructional Leadership Support	28	28
5) Co- and Extra-Curricular Student	39	123
6) System Administration/Support	92	92
7) Targeted System Admin/Support	46	46
8) Operations and Maintenance	1,089	1,294

Section 1: Computation of EPS Rates

A) Attending Counts:	PreK-K	1-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (October 2017)	275.0	+	722.0	+	451.0	= 1,448.0
2) Attending Pupils (October 2018)	257.0	+	710.0	+	469.0	= 1,436.0
3) Attending Pupils Average	266.0	+	716.0	+	460.0	= 1,442.0
				70%	30%	100%

D) Other Support Per-Pupil Costs:	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	42	42 X	1,442.0	629.0	60,564	26,418
2) Supplies and Equipment	373	514 X	1,442.0	629.0	537,866	323,306
3) Professional Development	64	64 X	1,442.0	629.0	92,288	40,256
4) Instructional Leadership Support	28	28 X	1,442.0	629.0	40,376	17,612
5) Co- and Extra-Curricular Student	39	123 X	1,442.0	629.0	56,238	77,367
6) System Administration/Support	92	92 X	1,442.0	629.0	132,664	57,868
7) Targeted System Administration/Support	46	46 X	1,442.0	629.0	66,332	28,934
8) Operations & Maintenance	1089	1294 X	1,442.0	629.0	1,570,338	813,926

Other Support Per-Pupil Costs:	PreK-8 Rate	Elementary Students	= Elementary Support Costs	9-12 Rate	Secondary Students	= Secondary Costs
Substitute Teacher (1/2 Day)	42	x 1,442.0	= 60,564	42	x 629.0	= 26,418

Section 1 – Line E1: Regional Adjustment for Staff & Substitute Salaries

E) Other Adjustments:

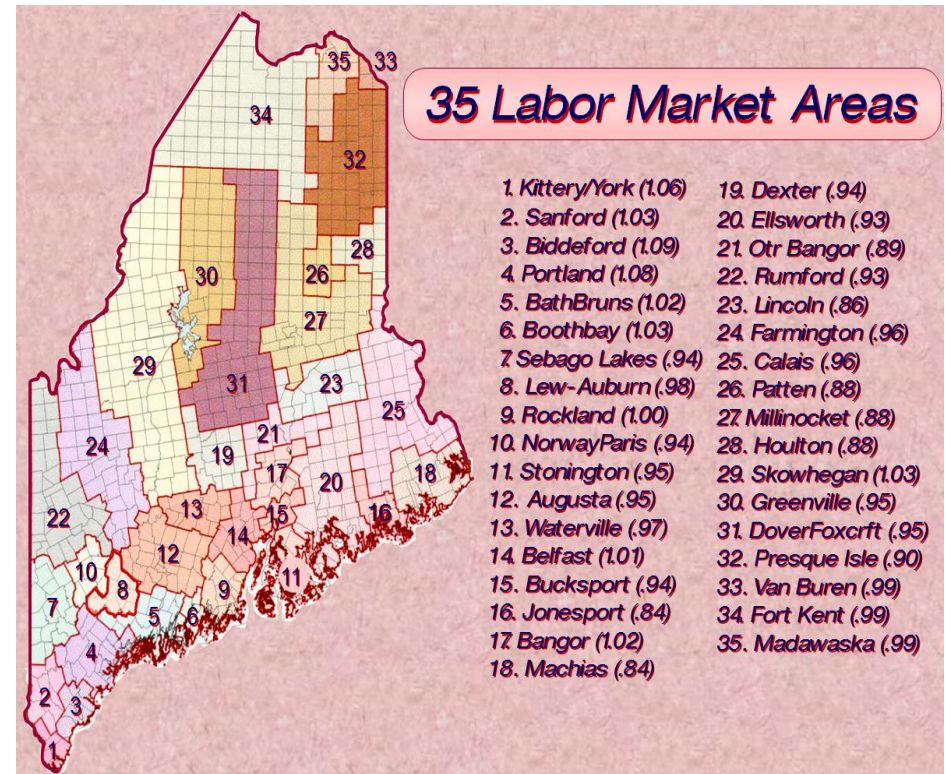
1) Regional Adjustment for Staff & Substitute Salaries

Regional Index = 0.95

-305,160

-133,286

- The Regional Adjustment for Staff & Substitute Salaries is necessary due to the variations in Income Levels and Housing Costs throughout the State of Maine.
- A fundamental premise of Essential Programs and Services is that there must be adequate resources to achieve desired outcomes and there must be *equity* in the distribution of adequate resources.
- The calculation of Personnel Costs in EPS is based on:
 1. EPS Guiding Personnel Ratios
 2. SAU Staff Profiles (Experience and Education level of staff)
 3. Regional Cost Differences
- The EPS Regional Adjustment will either increase or decrease total salaries plus substitutes for a school unit based on the Labor Market Regional Cost Factor where the school unit is located.
- The 35 Labor Market Areas and the EPS regional cost factor for each is shown to the right:
- The example on the next page shows how the Regional Adjustment calculation is calculated in the ED279 report.



i.e., the cost of living in Kittery/York is higher than in most other areas of the state – therefore the Regional Adjustment for school units in that labor market area is an increase of 6% over the cost of Salaries + Substitutes.

B) Staff Positions	PreK-K EPS FTE	Student to Staff	+ 1-5 EPS FTE	Student to Staff	+ 6-8 EPS FTE	Student to Staff	+ 9-12 EPS FTE	Student to Staff	= EPS FTE Total	÷ Actual FTE Total	= % Of EPS	x SAU Data in EPS Matrix	= Adjusted EPS Salary	Elementary Salary	Secondary Salary
1) Teachers	17.7	(15: 1)	+ 42.1	(17:1)	+ 27.1	(17:1)	+ 39.3	(16:1)	= 126.2	÷ 145.3	= 0.87	x 7,794,137	= 6,780,899	4,719,506	2,061,393
2) Guidance	0.8	(350: 1)	+ 2.0	(350:1)	+ 1.3	(350:1)	+ 2.5	(250:1)	= 6.6	÷ 6.0	= 1.10	x 339,239	= 373,163	259,721	113,442
3) Librarians	0.3	(800: 1)	+ 0.9	(800:1)	+ 0.6	(800:1)	+ 0.8	(800:1)	= 2.6	÷ 1.0	= 2.60	x 66,946	= 174,060	121,146	52,914
4) Health	0.3	(800: 1)	+ 0.9	(800:1)	+ 0.6	(800:1)	+ 0.8	(800:1)	= 2.6	÷ 4.0	= 0.65	x 214,467	= 139,404	97,025	42,379
5) Education Techs	2.3	(114: 1)	+ 6.3	(114:1)	+ 1.5	(312:1)	+ 2.0	(316:1)	= 12.1	÷ 28.5	= 0.42	x 538,038	= 225,976	157,279	68,697
6) Library Techs	0.5	(500: 1)	+ 1.4	(500:1)	+ 0.9	(500:1)	+ 1.3	(500:1)	= 4.1	÷ 6.0	= 0.68	x 123,439	= 83,939	58,422	25,517
7) Clerical	1.3	(200: 1)	+ 3.6	(200:1)	+ 2.3	(200:1)	+ 3.1	(200:1)	= 10.3	÷ 12.5	= 0.82	x 419,424	= 343,928	239,374	104,554
8) School Admin.	0.9	(305: 1)	+ 2.3	(305:1)	+ 1.5	(305:1)	+ 2.0	(315:1)	= 6.7	÷ 8.3	= 0.81	x 692,062	= 560,570	390,157	170,413
D) Other Support Per-Pupil Costs:					PreK-8	9-12	Elementary Students	Secondary Students						Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)					42	42 X	1,442.0	629.0						60,564	26,418

Elementary Regional Adjustment Calculation	
Sum of all Elementary Salaries	6,042,630
+ Substitute Teachers Costs	+ 60,564
= Total Staff & Substitute Salaries	= 6,103,194
x Labor Market Factor (+ or -)	x (.95)
Subtract Total from this Amount	= 5,798,034
Labor Market Adjustment (+ or -)	= (-) 305,160

Secondary Regional Adjustment Calculation	
Sum of all Secondary Salaries	2,639,309
+ Substitute Teachers Costs	+ 26,418
= Total Staff & Substitute Salaries	= 2,665,727
x Labor Market Factor (+ or -)	x (.95)
Subtract Total from this Amount	= 2,532,441
Labor Market Adjustment (+ or -)	= (-) 133,286

E) Other Adjustments:	
1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 0.95
	-305,160
	-133,286

Section 1 – Totals: Calculated EPS Per-Pupil Rates

Section 1: Totals

Divided by Attending Pupils:		9,483,334	4,411,130
		+ 1,442.0	629.0
Calculated EPS Rates Per Pupil:		= 6,577	7,013

- EPS Per-Pupil Rates are tailored for each individual SAU and reflect the costs for Personnel, Administration, and Instructional Support in that specific SAU.
- The rates are determined by dividing the Total Support Costs after the Regional Adjustment and Title I Revenues Adjustment have been applied (Section 1: Totals) by the Attending Pupil Count for both Elementary and Secondary.
- The Per Pupil rates are then used to determine operating cost allocations on the subsequent pages of the ED279 report.
- The example above illustrates the calculation.
- If the SAU does not operate either an Elementary or Secondary School, or both, then the EPS Rate is determined using an average of the EPS rates for the SAU where the resident students attend school.

Section 2: (Operating Cost Allocations) – Lines A1-2: Subsidizable Pupils (Includes Superintendent Transfers)

Public School Resident Subsidy Counts are the counts of students that are used in the calculation of subsidy for school administrative units. These numbers are derived from the publicly funded resident enrollment counts reported in the State Student Information System (Synergy) on October 1. These numbers also include superintendent transfers.

Section 2: Operating Cost Allocations					Section : 2
A) Subsidizable Pupils (Includes Superintendent Transfers)	4YO/PreK	K-8	9-12	Total	State Student Information System Resident Student Enrollment Counts
1) October 2016	124.0 +	1,323.0 +	624.0 =	2,071.0	
2) October 2017 (include estimates)	103.0 +	1,332.0 +	603.0 =	2,038.0	

For public school systems, the October 1 student counts are the student counts used to determine state subsidy amounts.

Resident subsidy counts are based on where the students' parent or legal guardian resides. They are counts of students who reside in each school unit and are educated at public expense. Public school unit resident subsidizable counts include:

1. Resident students from the local school unit attending schools in the local school unit.
2. Resident students from the local school unit who are tuitioned to other public school units or private schools and who are paid for with public funds.
3. Resident students from other school units that have been transferred by a Superintendent Transfer/Agreement.

Resident Subsidy Counts do **NOT** include:

- students educated in the Maine Indian Education system (except for the Maine Indian Education Unit)
- students educated in State Operated schools
- students educated in the Unorganized Territories
- students educated in private schools (non-publicly funded)
- students educated for free or paid for by the parents
- students either below the minimum age or over the maximum age for services

Note: Attending Student Counts are based on where students are enrolled; while Subsidizable Student Counts are based on where students live.

Section 2: (Operating Cost Allocations) – Lines B1-7: Basic Counts

B1: 4YO/PreK Pupils Basic Count Operating Cost Allocation is determined by using the most recent October 1st 4YO/PreK Pupils (October 2017 in the example below), times the Elementary SAU EPS Rate as determined in Section 1 of the ED 279 report.

B2: K-8 Pupils Basic Count Operating Cost Allocation is determined by using the Average of the two most recent October 1st K-8 Pupils (using the average of the two most recent subsidizable pupil counts; October 2016 & October 2017 in the example below), times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B3: 9-12 Pupils Basic Count Operating Cost Allocation is determined by using the Average of the two most recent October 1st 9-12 Pupils (using the average of the two most recent subsidizable pupil counts; October 2016 & October 2017 in the example below), times the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report.

Section 2: (Operating Cost Allocations) – Lines B1-7: Basic Counts

B) Basic Counts			Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils	(Oct only)	103.0	+	X	6,577 = 677,431.00
2)	K-8 Pupils		1,327.5	+	X	6,577 = 8,730,967.50
3)	9-12 Pupils		613.5	+	X	7,013 = 4,302,475.50
4)	Adult Education Courses at .1		9.9		X	7,013 = 69,428.70
5)	4YO/PreK Equiv. Instruction Pupils	(Oct only)	0.000		X	6,577 = 0.00
6)	K-8 Equiv. Instruction Pupils		0.750		X	6,577 = 4,932.75
7)	9-12 Equiv. Instruction Pupils		0.000		X	7,013 = 0.00

B4: Adult Education Courses at .1 Operating Cost Allocation is determined by multiplying the adult education course count as reported by the SAU (on the EFM 39A and EFM 39B reports in NEO) by the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report. (Note: for state subsidy purposes, school-aged adult ed student courses are counted as .1 of a course for each semester-long course taken.)

B) Basic Counts			Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils	(Oct only)	103.0 +	X	6,577 =	677,431.00
2)	K-8 Pupils		1,327.5 +	X	6,577 =	8,730,967.50
3)	9-12 Pupils		613.5 +	X	7,013 =	4,302,475.50
4)	Adult Education Courses at .1		9.9	X	7,013 =	69,428.70
5)	4YO/PreK Equiv. Instruction Pupils	(Oct only)	0.000	X	6,577 =	0.00
6)	K-8 Equiv. Instruction Pupils		0.750	X	6,577 =	4,932.75
7)	9-12 Equiv. Instruction Pupils		0.000	X	7,013 =	0.00

Definition of 4YO/PreK, K-8 and 9-12 Equivalent Instruction Pupils: a SAU is entitled to receive state subsidy for any student who receives instruction through one or more on-site academic courses from a public school but is not a full-time student. The rate of reimbursement must be established in increments of 0.25 full-time equivalent status up to 1.0 full-time equivalent status based on the average amount of time per day that a student receives on-site academic services from a public school. (Title 20-A, §5021, Subsection 8)

B5: 4YO/PreK Equivalent Instruction Pupils Basic Count Operating Cost Allocation is determined by using the most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B6: K-8 Equivalent Instruction Pupils Basic Count Operating Cost Allocation is determined by using the average of the two most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B7: 9-12 Equivalent Instruction Pupils Basic Count Operating Cost Allocation is determined by using the average of the two most recent “October Equivalent Instruction Pupils” count (as reported in the State Student Information System) times the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report.

Section 2: (Operating Cost Allocations) – Lines C1-6: Weighted Counts

B) Basic Counts			Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)		103.0 +		X 6,577 =	677,431.00
2)	K-8 Pupils		1,327.5 +		X 6,577 =	8,730,967.50
3)	9-12 Pupils		613.5 +		X 7,013 =	4,302,475.50

C) Weighted Counts			Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.4857		50.0 X	0.15	X	6,577 =	49,327.50
2)	K-8 Disadvantaged @ 0.4857		644.8 X	0.15	X	6,577 =	636,127.44
3)	9-12 Disadvantaged @ 0.4857		298.0 X	0.15	X	7,013 =	313,481.10
4)	4YO/PreK Limited English Prof.		2.0 X	0.700	X	6,577 =	9,207.80
5)	K-8 Limited English Prof.		6.0 X	0.700	X	6,577 =	27,623.40
6)	9-12 Limited English Prof.		3.0 X	0.700	X	7,013 =	14,727.30

Percentage of Total PreK-8 Pupils who are eligible for Free & Reduced Lunch using October counts from the State Student Information System

Number of Pupils is determined by using the 4YO/PreK Oct Count; K-8 and 9-12 Average Year Pupils from Lines B1-3 Basic Counts respectively, times the percentage of disadvantaged students

Limited English Proficiency student EPS weights are as follows:
 SAU with 15 or fewer total LEP students = .70
 SAU with 16 – 250 total LEP students = .50
 SAU with 251 or more total LEP students = .525

Disadvantaged Pupil EPS Rates are .15 as determined by statute.

4YO/PreK, K-8 and 9-12 Disadvantaged Percentage is calculated by dividing the PreK-8 Elementary Free & Reduced Lunch (FRL) Eligible most recent October 1st count by the Total PreK-8 Subsidy most recent October 1st count as reported in the State Student Information System.

(Example: FRL PreK-8 Count 697 ÷ Total PreK-8 Subsidy Count 1,435 = 0.4857 disadvantaged percentage)

4YO/PreK, K-8 and 9-12 Disadvantaged Weighted Count Operating Cost Allocation is determined by multiplying the percentage of pupils eligible for free & reduced lunch by the most recent October 4YO/PreK Pupils (Line B1) and by the average K-8 (Line B2) or 9-12 (Line B3) pupils; then multiplying that number of disadvantaged pupils by the EPS determined weight (.15 at this time) and finally multiplying it by the Elementary or Secondary SAU EPS Rate as determined on page 1 of the ED279 report.

(Example: 0.4857 x 103.0 = 50.0 x 0.15 = 7.5 x 6,577 = \$49,327.50)

4YO/PreK, K-8 and 9-12 Limited English Proficiency Weighted Count Operating Cost Allocation is determined by multiplying the number of limited English proficiency students that are provided services through programs approved by the Department of Education most recent October count by the weight as determined depending upon the total number of LEP students in the SAU and then multiplying that by the Elementary or Secondary SAU Rate as determined on page 1 of the ED279 report.

Section 2: (Operating Cost Allocations) – Lines D1-8: Targeted Funds

D) Targeted Funds	Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1) 4YO/PreK Student Assessment (Oct only)	103.0		X	48.00	4,944.00
2) K-8 Student Assessment	1,327.5		X	48.00	63,720.00
3) 9-12 Student Assessment	613.5		X	48.00	29,448.00
4) 4YO/PreK Technology Resources (Oct only)	103.0		X	106.00	10,918.00
5) K-8 Technology Resources	1,327.5		X	106.00	140,715.00
6) 9-12 Technology Resources	613.5		X	318.00	195,093.00
7) 4YO/PreK Pupils (Oct only)	103.0	X 0.10	X	6,577	67,743.10
8) K-2 Pupils	224.5	X 0.10	X	6,577	1,47,653.65
9) 4YO/PreK Disadvantaged @ (Oct only)	50.0	X 0.05	X	6,577	16,442.50
10) K-8 Disadvantaged @	644.8	X 0.05	X	6,577	212,042.48
11) 9-12 Disadvantaged @	298.0	X 0.05	X	7,013	104,493.70

Public Pre-School Approved Programs to Grade 2 Students additional weight is .10 as determined by statute.

Approved programs that benefit economically disadvantaged students receive additional weight of .05 as determined by statute.

Technology Resources: EPS rates for targeted technology resource funds are calculated each year by the commissioner to adjust the base year calculation using appropriate trends in the Consumer Price Index or other comparable index.

Student Assessment: EPS Rates for targeted funds to implement a standards-based system are calculated each year by the commissioner to address the components of a standards-based system.

4YO/PreK, K-8 and 9-12 Student Assessment Targeted Funds Operating Cost Allocation is determined by multiplying the most recent 4YO/PreK October pupils from line B1 basic counts; and the average K-8 or 9-12 pupils from line B2 & B3 basic counts respectively, by the EPS determined rate (currently 48.00).

4YO/PreK, K-8 and 9-12 Technology Resources Targeted Funds Operating Cost Allocation is determined by multiplying the 4YO/PreK October pupils from line B1 basic counts; and the average calendar year K-8 or 9-12 pupils from line B2 & B3 basic counts respectively, by the EPS determined rate; currently 102.00 for Elementary and 308.00 for Secondary.

4YO/PreK and K-2 Pupils Targeted Funds Operating Cost Allocation is determined by multiplying the count of 4YO/PreK October students and Kindergarten to grade 2 calendar year average students by the EPS determined weight, currently .10 and then by the EPS determined rate; currently set at the Elementary SAU Rate as determined on page 1 of the ED279 report.

4YO/PreK, K-8 and 9-12 Disadvantaged Students Targeted Funds Operating Cost Allocation is determined by multiplying the disadvantaged counts from lines C1, C2, & C3 by the EPS determined weight, currently .05 and then by the EPS Elementary and Secondary EPS rates as determined on page 1 of the ED 279 report.

Section 2: (Operating Cost Allocations) – Lines E1-2: Isolated Small School Adjustment

E) Isolated Small School Adjustment		=	89,103.24
1) PreK-8 Small School Adjustment		=	89,103.24
2) 9-12 Small School Adjustment		=	69,235.20

Isolated Small School Adjustment: A school administrative unit is eligible for an isolated small school adjustment when the unit meets the size and distance criteria established by the commissioner and outlined below. The isolated small school adjustment must be applied to discrete school buildings that meet the criteria for the adjustment. The adjustment is not applicable to sections, wings or other parts of a building that are dedicated to certain grade spans.

Isolated Small Elementary Schools Qualifications:	
<p><i>PreK-8 Schools:</i></p> <ul style="list-style-type: none"> • Fewer than 15 students per grade level • Nearest school is more than 8 miles away 	<p><i>Non PreK-8 Schools:</i></p> <ul style="list-style-type: none"> • Fewer than 29 students per grade level • Nearest school is more than 8 miles away
Isolated Small Secondary Schools Qualifications:	
<ul style="list-style-type: none"> • Fewer than 200 students per school • Distance from furthest point in the district to nearest high school is at least 18.5 miles • Distance between the high school and nearest high school is more than 10 miles 	
Island Schools Qualifications:	
<ul style="list-style-type: none"> • Islands operating schools 	

Section 2: (Operating Cost Allocations) – Operating Allocation Totals

Section 2: Operating Allocation Totals		=	18,520,243.90
Percentage of EPS Transition Amount:		X	97.00%
Adjusted Total Operating Allocation Amount:		=	17,964,636.58

Operating Allocation Totals equals the sum of the Total Allocations from Section 2 lines B) Basic Counts, C) Weighted Counts, D) Targeted Funds and E) Isolated Small School Adjustments.

Percentage of EPS Transition Amount = 100.00%

Adjusted Total Operating Allocation Amount = Operating Allocation Totals times EPS Transition Percentage

Section 3: Other Allocations – A) Other Subsidizable Costs

Line A1: Gifted & Talented Expenditures from 2016-2017 – an allocation for Gifted & Talented Programs is determined using the most recent audited reported financial data of approved actual expenses or the approved budget, whichever is less, increased by an inflation adjustment, currently 1.5%.

Section 3: Other Allocations
A) Other Subsidizable Costs

Section : 3

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2016 - 2017	185,216.24	X	101.50%	=	187,994.48
2)	Career & Technical Education - Middle School	0.00	X	101.50%	=	0.00
3)	Special Education - EPS Allocation		X		=	2,526,905.68
4)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
5)	Transportation Operating - EPS Allocation		X		=	1,432,139.67
6)	Approved Bus Allocation		X		=	0.00
	Total Other Subsidizable Costs				=	4,147,039.83

Gifted and Talented Allocation:

The Gifted and Talented Allocation is an expenditure driven calculation. Using the most recent audited financial data as reported in the MEDMS Financial data management system for approved programs, or the approved budget amount, whichever is less, and multiplying that amount by an inflation adjustment as determined each year.

$$\$185,216.24 \times 101.50\% = \$187,994.48$$

Gifted & Talented Allocation – Step 1

- Review budget in application submitted to Maine DOE by September 30th, FY2017 approved amount used for FY2019 allocation calculation

2016-17 Gifted and Talented Program Approvals - Approved Budget Amounts (for FY 19 funding)							
			Contacts:				
			Information as of 7/16/2017	Patti Drapeau ptdrapeau@aol.com Lee Worcester lee.worcester@yahoo.com Ida Batista GT.DOE@maine.gov			
School ID	Sch Code	ACS SAUs - Alphabetical Order	2016-17 Approved or Pending	2016-17 Elementary Appr. Amt.	2016-17 Secondary Appr. Amt.	2016-17 TOTAL Appr. Amt.	
						Local School Unit Contact	
						Email	
3198	873	RSU 73	Approved	59,317.00	5,298.00	64,615.00	Tina Collins tcollins@rsu73.org

Gifted & Talented Allocation – Steps 2-4

- **Step 2: Calculate cost of Gifted & Talented with most recent expenditure data**
 - For FY2019 ED 279 allocation FY2017 expenditures for Gifted and Talented Program are reviewed
 - Gifted and Talented Expenditures include Fund 1000 with Program 4900
- **Step 3: Compare approved budget to actual expenditures**
 - If the actual expenditures are less than the approved amount, use the actual expenditures for allocation
 - If approved amount is less than actual expenditures, use approved amount
- **Step 4: Inflate to current year allocation**
 - FY2019 allocation the lesser of the approved amount or actual expenditures is inflated by to be determined

Career & Technical Education will no longer be part of the regular calculation of education funding for SAUs – funding will be directly paid to CTE Regions and to those SAUs with a CTE Center.

- **Sec. C-45. 20-A MRSA §15688-A, sub-§1**, as amended by PL 2015, c. 267, Pt. C, §10, is further amended to read:
- **1. Career and technical education costs.** Beginning in fiscal year 2018-19, the allocation for career and technical education must be based upon a program-driven model that considers components for direct instruction, central administration, supplies, operation and maintenance of plant, other student and staff support and equipment. Monthly payments must be made directly to school administrative units with career and technical education centers and directly to career and technical education regions. If a school administrative unit with a career and technical education center or a career and technical education region has any unexpended funds at the end of the fiscal year, these funds must be carried forward for the purposes of career and technical education.

Section 3: Other Allocations – A) Other Subsidizable Costs

Line A3: Special Education – EPS Allocation – weighted per pupil amounts for each Special Education Student plus Adjustments

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2016 - 2017	185,216.24	X	101.50%	=	187,994.48
2) Career & Technical Education - Middle School	0.00	X	101.50%	=	0.00
3) Special Education - EPS Allocation		X		=	2,526,905.68
4) Special Education - High-Cost Out-of-District Allocation		X		=	0.00
5) Transportation Operating - EPS Allocation		X		=	1,432,139.67
6) Approved Bus Allocation		X		=	0.00
			Total Other Subsidizable Costs	=	4,147,039.83

Definitions:

Base Component – Each identified special education student is weighted at 1.5 for up to 15% of the resident enrollment.

Prevalence Adjustment – Special education identified students above the 15% receive an additional .38 weight.

Small Districts – Districts with fewer than 20 students with disabilities receive an adjustment to reflect lower student-staff ratios.

High Cost In-District – Students educated within the district estimated to cost more than three-times the special education per-pupil base amount are identified as high cost in-district and an adjustment is made.

Maintenance of Effort – Districts are given a “hold harmless” adjustment that is equal to at least the previous year per-pupil expenditure minus adjustments for the loss of high cost students and shift in staff.

Special Education - EPS Allocation:

- Base Component Identified up to 15% (1.5 x EPS Rate x 295 Pupils) = \$2,819,020.00
- Prevalence Adjustment Identified above 15% (.38 x EPS Rate x 0 Pupils) = \$ 0.00
- Size Adjustment for <20 Pupils (.29 x EPS Rate x 0 Pupils) = \$ 0.00
- High Cost In-District Adjustment = \$ 115,956.00
- High Cost Out-of-District Adjustment = \$ 319,043.00
- Federal Revenues Adjustment (to exclude Federal Revenues)= \$-470,810.00
- Maintenance of Effort Adjustment (to Adjust 2013-14 Actual Expenses) = \$ 585,476.64
- Special Education – EPS Allocation Amount = \$3,368,685.64

Line A4: Special Education – High-Cost Out-of-District Allocation

High Cost Out-of-District – Students educated outside the district estimated to cost four-times the special education per-pupil base amount are identified as high cost out-of-district and an adjustment is made.

Special Education Model – FY2019

- Special Education Allocation Calculation
 - Step 1: Base Component
 - Step 2: Prevalence Adjustment
 - Step 3: Size Adjustment
 - Step 4: High Cost In-District Adjustment
 - Step 6: EPS Special Education Allocation
 - EPS Maintenance of Effort Adjustment Calculation
- High-cost Out-of-District Adjustment
 - Taken outside of the formula
 - Separate allocation
- Federal Revenues
 - Removed from the formula completely
 - No longer impacting the special education allocation

Special Education Allocation – Step 1 (Base Allocation)

- Calculates a base amount of allocation for special education
 - Up to the first 15% of special education population that the district is responsible for the cost of special education is multiplied by the EPS Special Education Weight
 - RSU 73 had 1478 total students and 218 special education students for the FY2016 October 1 count, this gives us a prevalence rate of 14.75% which is less than 15%
 - This means the total special education population of 218 would be multiplied by their full EPS rate and the special education weight
 - **Step 1 = 218 * 6472 * 1.5 = \$2,116,344** (note the difference from below)

2016-17													
STEP 1: CALCULATION OF BASE COMPONENT													
Columns in Yellow Need Data, Unshaded and Darkly Shaded Columns are Updated Automatically													
Factors for Base Component													
										Updated			
										3/31/14			
Maximum Prevalence 15.00%													
Weighting 1.258													
MEDMS	AOS	SAU CODE	School Administrative Unit	2015 October Subsidizable Enrollment	Subsidizable Students with Disabilities 2014 October	State Agency Clients with Disabilities Estimated Count 2014 October	Students with Disabilities (excluding SAC)	Prevalence Rate	Prevalence (excluding SAC)	EPS Base Rate	EPS Special Ed Rate (1.315 * Base Rate)	Eligible Students (Up to 15% of Resident Enrollment)	Total Dollars with Weighting
3198		873	873RSU 73	1,478	219	1	218	14.82%	14.75%	\$6,472	\$8,142	218	\$1,774,956

Special Education Weight Calculation

- The Base EPS Base Rate is calculated using the following formula:
 - Base EPS Rate = (Elem EPS Rate * Elementary Calendar Year Average Subsidy Count + Sec EPS Rate * Secondary Calendar Year Average Subsidy Count) / Total Subsidy Count

- Weight Applied to Base EPS Rate

$$- \frac{\text{State Total 100\% EPS} / \text{State Total Subsidy Count}}{\text{State Total Base Allocation} / \text{Total Subsidy Count}} * 1.1 = \frac{\text{State Total 100\% EPS}}{\text{State Total Base Allocation}} * 1.1$$

- State Total 100% EPS = Sum of 100% EPS Allocations for each SAU
 - 100% EPS Allocations are found at the bottom of Page 2 of the ED 279
- State Total Base Allocation = SUM of SAU Base Allocations
 - SAU Base Allocations = Elementary Base Allocation + Secondary Base Allocation
 - Elementary Base Allocation = Elementary EPS Rate * Elementary Calendar Year Average Pupil Count
 - Secondary Base Allocation = Secondary EPS Rate * Secondary Calendar Year Average Pupil Count

Special Education Allocation – Step 2 (Prevalence Adjustment)

- Calculates an allocation for high prevalence rates of special education in a school district by applying a .38 weight for the portion of a special education count that exceeds 15% of the total population
 - RSU 22 has a total population of 2319 and a special education population of 421, which gives a special education rate of 18.15%.
 - This leaves 73 special education students above 15% so the .38 weight would be applied to these students
 - Step 2 = $73 * 6956 * .38 = \$192,939$

2016-17										
STEP 2 - PREVALENCE ADJUSTMENT										
Columns in Yellow Need Data, Unshaded and Darkly Shaded Columns are Updated Automatically										
Factors for Prevalence Adjustment										
Prevalence			15.00%							
Excess Weighting			0.38							
MED MS	SAU AOS CODE	District	2015 October Subsidizable Enrollment	Students with Disabilities (excluding SAC)	Prevalence Rate (excluding SAC)	EPS Base Rate	Eligible Students	Excess Students Above 15%	EPS Rate for Excess Students (.38 * Base EPS Rate)	Prevalence Adjustment
3217	822	RSU 22	2,319	421	18.15%	\$6,956	348	73	\$2,643	\$192,939

Section 3: Other Allocations – A) Other Subsidizable Costs

Line A5: Transportation Operating – EPS Allocation – an allocation for Transportation based on Pupil Density or Miles Driven; whichever is greater.

Transportation Operating Allocation

Section 3: Other Allocations
A) Other Subsidizable Costs

Section : 3

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2) Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.24
3) Special Education - EPS Allocation		X		=	1,116,007.00
4) Transportation Operating - EPS Allocation		X		=	419,840.65
5) Approved Bus Payments for 2015 - 2016		X		=	54,816.00
Total Other Subsidizable Costs =					1,822,105.35

- Beginning in fiscal year 2007-08, and for each subsequent fiscal year, the per-pupil transportation costs for each school administrative unit are its predicted per-pupil transportation cost for the most recent year adjusted by the Consumer Price Index or other comparable index, except that the established predicted per-pupil transportation cost multiplied by the number of the school administrative unit's resident students for each school administrative unit must be no less than 90% of the most recent year's reported net transportation expenditures.

Transportation Allocation – Step 1

- Calculate cost of transportation with most recent expenditure and revenue data
 - Net transportation expenditures = transportation operating expenditures – transportation revenues + net community service expenditures – bus revenues + vocational transportation costs
 - For FY2017 ED 279 allocation FY2015 expenditures and revenues are reviewed
 - Operating and Community Services Expenditures
 - Fund Code 1000, Program Code 0000, Function Codes between 2700 and 2799, Object Codes Excluding 7100 to 7200
 - Fund Code 1000, Program Codes between 8000 and 8999, Object Codes Excluding 7100 to 7200
 - Operating, Community Service, and Bus Revenues
 - Fund Code 1000, Revenue Codes 1400, 1410, 1420, 1421, 1422, 1431, 1440, 1962, 1985, 1992
 - Vocational transportation costs are listed on CTE Region EFM 46V form

Transportation Allocation – Step 2

- Calculation of Step 1 is compared to previous year allocation
 - EPS Transportation Operating Allocation for previous year is inflated to current year value
 - For FY2017 Allocation, FY2016 Allocation is inflated by 1.6%
 - Net Transportation Operating Expenditure Range is created
 - For FY2017 Allocation, FY2015 net operating cost calculated in Step 1 is multiplied by .9 to create a lower end range
 - For FY2017 Allocation, FY2015 net operating cost calculated in Step 1 is multiplied by 1.05 to create a higher end range
 - Allocation can be no less than net expenditures multiplied by .9 and no more than net expenditures multiplied by 1.05
 - If the inflation adjusted allocation falls within the range the new allocation will be the inflation adjusted allocation
 - If the inflation adjusted allocation is less than the lower end of the range, the allocation will be the lower end range calculation
 - If the inflation adjusted allocation is more than the higher end of the range, the allocation will be the higher end range calculation

Transportation Allocation - Application

- Calculating FY2017 Transportation Allocation
 - Net Expenditures = \$1,080,845.26
 - Net Expenditures lower end = $\$1,080,845.26 * .9 = \$972,760.73$
 - Net Expenditures higher end = $\$1,080,845.26 * 1.05 = \$1,134,887.52$
 - FY2016 Allocation = \$1,013,902.68
 - Inflation adjusted = \$1,030,125.12
 - Transportation Allocation Comparison
 - FY2017 allocation will be no less than \$972,760.73
 - Inflation adjusted allocation of \$1,030,125.12 is greater than \$972,760.73
 - FY2017 allocation will be no more than \$1,134,887.52
 - Inflation adjusted allocation of \$1,030,125.12 is less than \$1,134,887.52
 - The inflation adjusted allocation of \$1,030,125.12 is between the lower and upper end of the net expenditure range so the FY2017 is \$1,030,125.12
 - Had the inflation adjusted allocation been less than \$972,760.73 the FY2017 allocation would have been \$972,760.73
 - Had the inflation adjusted allocation been more than \$1,134,887.52 the FY2017 allocation would have been \$1,134,887.52
 - Another way of looking at it is that $\$972,760.73 < \$1,030,125.12 < \$1,134,887.52$
 - The amount that is in the middle will be the allocation

Section 3: Other Allocations – A) Other Subsidizable Costs

Line A6: Approved Bus Allocation – an allocation for Bus Purchases based on the amount approved for bus purchases made in the previous year.

Section 3: Other Allocations
A) Other Subsidizable Costs

Section : 3

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2016 - 2017	185,216.24	X	101.50%	=	187,994.48
2)	Career & Technical Education - Middle School	0.00	X	101.50%	=	0.00
3)	Special Education - EPS Allocation		X		=	2,526,905.68
4)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
5)	Transportation Operating - EPS Allocation		X		=	1,432,139.67
6)	Approved Bus Allocation		X		=	0.00
	Total Other Subsidizable Costs				=	4,147,039.83

Section 3: Other Allocations – B) Teacher Retirement Amount (Normalized Cost)

Line B: Teacher Retirement Amount (Normalized Cost) – an allocation for Teacher Retirement “Normalized Costs” (Employer’s Share) to be paid by the SAU to the Maine State Retirement System. The amount is an estimate provided for each SAU by MePERS.

B) Teacher Retirement Amount (Normalized Cost)	<u>465,712.90</u>
--	-------------------

Section 3: Other Allocations – Lines C1-5) Debt Service Allocations

C) Debt Service Allocations						
1)	Town / District	Payment Date	Name of Project	Principal	Interest	Total
	SAU	11/01/2015	NEW HIGH SCHOOL	1,139,698.50 +	56,992.44 =	1,196,690.94
		05/01/2016	NEW HIGH SCHOOL	0.00 +	61,312.30 =	61,312.30
2)	Total Debt Service Principal & Interest Payments			1,139,698.50	118,304.74	1,258,003.24
3)	Approved Lease for 2014 - 15					0.00
4)	Approved Lease Purchase for 2014 - 15 for					0.00
5)	Insured Value Factor for 2013-14 for					0.00
Total Debt Service Allocation =						1,258,003.24

Debt Service – Includes Principal and Interest costs for approved major capital projects in the allocation year. Major capital means school construction projects including on-site additions to existing schools; new schools; the cost of land acquired in conjunction with projects otherwise defined; the building of or acquisition of other facilities related to the operation of SAUs. Note: this is for approved State subsidizable Debt service only – this does not include Local Only Debt Service.

Approved Leases & Lease Purchases – Lease costs for school buildings when the leases, including leases under which the school administrative unit may apply the lease payments to the purchase of portable, temporary classroom space, have been approved by the commissioner for the year prior to the allocation year.

Insured Value Factor – The amount paid to Private Schools for public school students tuitioned in the most recent reported audited financials in the MEDMS Financial data management system; beginning in school year 2009-2010, a school administrative unit is not required to pay an insured value factor greater than 5% of the school’s tuition rate or \$500 per student, whichever is less, unless the legislative body of the school administrative unit votes to authorize its school board to pay a higher insured value factor that is no greater than 10% of the school’s tuition rate per student.

Total Debt Service Allocation: Scheduled Principal and Interest Payments on all State Approved Major Capital Construction Projects Due in FY2016 plus Approved Payments on Prior Year (FY2014-15) Lease and Lease Purchases and Most Recent Year Reported Payments (FY2013-14) to Eligible Private Schools for an Insured Value Factor.

Section 3: Other Allocations – Total Combined Allocation

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)	=	24,875,447.28
--	---	---------------

Includes Section 2 Adjusted Total Operating Allocation, Other Subsidizable Costs, and Total Debt Service Allocation.

Section 4: Calculation of Required Local Contribution – Mill Expectation

Line A) Subsidizable Pupils by Member Municipality:

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality						
Member Municipality	Average Calendar Year Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils	
Town A	974.5	42.81%	10,110,627.79 +	538,551.19 =	10,649,178.98	
Town B	1,302.0	57.19%	13,506,816.25 +	719,452.05 =	14,226,268.30	
Total	2,276.5	100.00%	23,617,444.04	1,258,003.24	24,875,447.28	

Distribution by Town of the Total EPS Allocation:

The EPS Total Allocation is distributed to each member town based on their respective percent of the Average Calendar Year Subsidizable (Resident) Pupils.

$$\text{Town A Operating Allocation Distribution} = 974.5 \div 2,276.5 = 42.81\% \times 23,617,444.04 = \$10,110,627.79$$

$$\text{Town A Debt Allocation Distribution} = 42.81\% \times 1,258,003.24 = \$ 538,551.19$$

$$\text{Total Municipal Allocation Distribution for Town A} = \underline{\$10,649,178.98}$$

Line B) State Valuation by Member Municipality:

B) State Valuation by Member Municipality			
Member Municipality	2012/2013/2014 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Town A	827,766,667	8.48	7,019,461.34
Town B	656,133,333	8.48	5,564,010.66
Total	1,483,900,000		12,583,472.00

Required Local Contribution to the Town EPS Allocation:

The required local contribution (Ability to Pay) to the Town Allocation of EPS is equal to the two year average of the Town's State Certified Valuation times the established mill expectation, but not to exceed the Total Town Allocation as determined in Section 4 Line A.

$$\text{Town A} = 827,766,667 \times (8.48 \div 1,000 = .00848) = \$7,019,461.34$$

Section 4: Calculation of Required Local Contribution – Mill Expectation

Line C) Required Local Contribution = the lesser of the previous two calculations:

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Town A	10,649,178.98 -	7,019,461.34	8.48	3,629,717.64
Town B	14,226,268.30 -	5,564,010.66	8.48	8,662,257.64
Total	24,875,447.28 -	12,583,472.00		12,291,975.28

The required local contribution is either the Distribution of the Total Allocation by Town amount as calculated in Section 4 Line A or the State Valuation two year average of the Town times the mill expectation as calculated in Section 4 Line B – whichever is less.

The State Contribution by Municipality (prior to adjustments) is the difference between the Total Allocation by Municipality and the Required Local Contribution by Municipality.

Section 4 : Calculation of Required Local Contribution - Mill Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Calendar Year Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Town A	974.5	42.81%	10,110,627.79 +	538,551.19 =	10,649,178.98
Town B	1,302.0	57.19%	13,506,816.25 +	719,452.05 =	14,226,268.30
Total	2,276.5	100.00%	23,617,444.04	1,258,003.24	24,875,447.28

B) State Valuation by Member Municipality

Member Municipality	2012/2013/2014 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation * Mill Expectation
Town A	827,766,667	8.48	7,019,461.34
Town B	656,133,333	8.48	5,564,010.66
Total	1,483,900,000		12,583,472.00

Section 5: Totals and Adjustments

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution	20,433,467.21	7,064,898.75	13,368,568.46
Totals after a adjustment to Local and State Contributions	20,433,467.21	7,064,898.75	13,368,568.46
B) Other Adjustments to State Contribution			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance in Excess of 3%			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Regionalization and efficiency assistance			0.00
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			(13,388.68)
11) Less MaineCare Seed - Public			0.00
Adjusted State Contribution	20,433,467.21	7,064,898.75	13,355,179.78
Local and State Percentages Prior to Adjustments :	Local Share % = 34.58 %	State Share % = 65.42 %	
Local and State Percentages After Adjustments :	Local Share % = 34.64 %	State Share % = 65.36 %	
FYI : 100% EPS Allocation	20,433,467.21		

Section 5A provides the Total Allocation, Local Contribution and State Contribution amounts prior to any adjustments.

Section 5B lists adjustments that may occur throughout the fiscal year to the State Contribution for those items listed above. Adjustments may add to the State Contribution or reduce the State Contribution depending on the type of adjustment.

Section 5F: Adjusted Local Contribution by Town for Warrant Article

F. Adjusted Local Contribution by Town

Member Municipality	***** WARRANT ARTICLE *****			
	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Town A	10,649,178.98	7,019,461.34	55.78%	8.48
Town B	14,226,268.30	5,564,010.66	44.22%	8.48
TOTAL	24,875,447.28	12,583,472.00	100.00%	

Section 5F provides the Adjusted Local Contribution Amount by Town for use in the budget warrant articles.