



Essential

Programs & Services

ED281 Special Education Allocation

MADSEC Fall Conference

South Portland

October 30, 2007

Computation of EPS Rates

'08

Page 1 Line 12A - Teachers Salary

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	265.0	149.5	414.5	0.0	414.5

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	=	Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	15.6 (17:1)	9.3 (16:1)	0.0 (15:1)	24.9	35.6	=	.70	X	1,582,094	=	1,107,466	

Actual FTE Staff Reported

Attending K-5 Pupils $\frac{265.0}{17} = 15.6$ Full Time Equivalent (FTE) Staff

EPS total salary equals 35.6 Actual FTE's inserted in the state Teacher Salary Matrix for FY'08

EPS total salary adjusted to reflect EPS to Actual Staff Ratio

EPS Staff $\frac{24.9}{35.6} = .70$ X \$1,582,094 = \$1,107,466

Page 1 Line 13G - Operation & Maintenance of Plant

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2005	265.0	149.5	414.5	0.0	414.5

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	= Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	15.6 (17:1)	9.3 (16:1)	0.0 (15:1)	= 24.9	/ 35.6	= .70	X	1,582,094	=	1,107,466	

13. Other Support Costs (Per Pupil)	K-8	9-12

G. Operations & Maintenance of Plant	956	1,136	396,262
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EPS Per Pupil Amount Times K-8 Attending Pupils

$$956 \times 414.5 = \$396,262$$

Page 1 Line 14A - Benefits –Teachers, Guidance, Librarians, and Health

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2005	265.0	149.5	414.5	0.0	414.5

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	= Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	15.6 (17:1)	9.3 (16:1)	0.0 (15:1)	= 24.9	/ 35.6	= .70	X	1,582,094	=	1,107,466	
B. GUIDANCE										59,662	
C. LIBRARIANS										22,537	
D. HEALTH (Nurse)										20,343	
								TOTAL		<u>1,210,008</u>	

14. Salary Benefits	EPS Percentage
A. Teachers, Guidance, Librarians, and Health	19.00%
	229,902

Total EPS Salaries (Teachers, Guidance Librarian, and Health (Nurse) X EPS Percentage

$$\mathbf{\$1,210,008 \times .19 = \$229,902}$$

Page 1 Line 15 Regional Adjustment for Salaries, Benefits, & Substitutes

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2005	265.0	149.5	414.5	0.0	414.5

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	= Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	15.6 (17:1)	9.3 (16:1)	0.0 (15:1)	= 24.9	/ 35.6	= .70	X	1,582,094	=	1,107,466	
B. GUIDANCE										59,662	
C. LIBRARIANS										22,537	
D. HEALTH (Nurse)										20,343	
E. EDUCATION TECHS										69,790	
F. LIBRARY TECHS										11,653	
G. CLERICAL										55,923	
H. SCHOOL ADMIN.										95,254	
										<u>1,442,588</u>	

13. Other Support Costs (Per Pupil)	K-8	9-12	
A. Substitute Teachers – ½ Day	33	33	<u>13,679</u>

14. Salary Benefits	EPS Percentage	
A. Teachers, Guidance, Librarians, and Health	19.00%	229,902
B. Education and Library Technicians	36.00%	29,319
C. Clerical	29.00%	16,218
D. School Administrators	12.00%	13,336
		<u>288,775</u>

15. Regional Adjustment For Salaries, Benefits, & Substitutes (Factor 1.02) 34,901

Total EPS Salaries, Benefits, & Substitutes Times Regional Factor
(\$1,745,042 X 1.02) – \$1,745,042 = \$34,901

Page 1 Line 18 E.P.S Rates

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2005	265.0	149.5	414.5	0.0	414.5

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	= Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	15.6 (17:1)	9.3 (16:1)	0.0 (15:1)	= 24.9	/ 35.6	= .70	X	1,582,466	=	1,107,466	
B. GUIDANCE										59,662	
C. LIBRARIANS										22,537	
D. HEALTH (Nurse)										20,343	
E. EDUCATION TECHS										69,790	
F. LIBRARY TECHS										11,653	
G. CLERICAL										55,923	
H. SCHOOL ADMIN.										95,254	

13. Other Support Costs (Per Pupil)	K-8	9-12

14. Salary Benefits	EPS Percentage

15. Regional Adjustment For Salaries, Benefits, & Substitutes, (Factor 1.02)	34,901
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16. Adjustment for Title I Revenues	-57,831
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17. TOTALS	2,438,824
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18. E.P.S Rates	5,884
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EPS Rate Equals Total Divided by Attending Pupil Count

$$\frac{\$2,438,824}{414.5} = \$5,884$$

A. OPERATING COST ALLOACTION

Page 2 Line 21 - Basic Counts

19. RESIDENT PUPILS	K-8	9-12	TOTAL
APRIL 2004	457.0	276.0	733.0
OCTOBER 2004	428.0	288.0	716.0
APRIL 2005	429.0	277.0	706.0
OCTOBER 2005	431.0	289.0	720.0
APRIL 2006	443.0	282.0	725.0
OCTOBER 2006	407.0	278.0	685.0

21. BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ.		SAU EPS RATES		
K-8 PUPILS	425.0	7.50	X	5,884	=	2,544,830.00
9-12 PUPILS	280.0	0.00	X	6,378	=	1,785,840.00
ADULT ED COURSES AT .1	1.6		X	6,378	=	10,204.80
EQUIV. INSTRUCTION PUPILS	0.500		X	6,378	=	3,189.00

Page 2 Line 23 - Weighted Counts

19. RESIDENT PUPILS	K-8	9-12	TOTAL
APRIL 2004	457.0	276.0	733.0
OCTOBER 2004	428.0	288.0	716.0
APRIL 2005	429.0	277.0	706.0
OCTOBER 2005	431.0	289.0	720.0
APRIL 2006	443.0	282.0	725.0
OCTOBER 2006	407.0	278.0	685.0

21. BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ.		SAU EPS RATES		
K-8 PUPILS	425.0	7.50	X	5,884.00	=	2,544,830.00
9-12 PUPILS	280.0	0.00	X	6,378.00	=	1,785,840.00
ADULT ED COURSES AT .1	1.6		X	6,378.00	=	10,204.80
EQUIV. INSTRUCTION PUPILS	0.500		X	6,378.00	=	3,189.00

23. WEIGHTED COUNTS		PUPILS		WEIGHTS			
K-8 DISADVANTAGED @ .2383		101.3	X	.15	X	5,884	= 89,407.38
9-12 DISADVANTAGED @ .2383		66.7	X	.15	X	6,378	= 63,811.89
K-8 LIMITED ENGLISH PROF.		0.0	X	.50	X	5,884	= 0.00
9-12 LIMITED ENGLISH PROF.		0.0	X	.50	X	6,378	= 0.00

K-8 Economically Disadvantaged

Free & Reduced Lunch Percentage Times Pupils Times 15% EPS Weight
.2383 X 425.0 = 101.3 X .15 X \$5,884 = \$89,407.38

Page 2 Line 30 - Adjusted Total Operating Allocation

21. BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ.	SAU EPS RATES		
K-8 PUPILS	425.0	7.50	5,884.00	=	2,544,830.00
9-12 PUPILS	280.0	0.00	6,378.00	=	1,785,840.00
ADULT ED COURSES AT .1 EQUIV. INSTRUCTION PUPILS	1.6 0.500		6,378.00 6,378.00	= =	10,204.80 3,189.00
23. WEIGHTED COUNTS	PUPILS	WEIGHTS			
K-8 DISADVANTAGED @ .2383	101.3	X .15	5,884.00	=	89,407.38
9-12 DISADVANTAGED @ .2383	66.7	X .15	6,378.00	=	66,764.88
K-8 LIMITED ENGLISH PROF.	0.0	X .50	5,884.00	=	0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .50	6,378.00	=	0.00
25. TARGETED FUNDS	PUPILS	WEIGHTS			
K-8 STUDENT ASSESSMENT	425.0	X	40.00	=	17,000.00
9-12 STUDENT ASSESSMENT	280.0	X	40.00	=	11,200.00
K-8 TECHNOLOGY RESOURCES	425.0	X	87.00	=	36,975.00
9-12 TECHNOLOGY RESOURCES	280.0	X	265.00	=	74,200.00
K-2 PUPILS	136.0	X .10	5,884.00	=	80,022.40
27. ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
OPERATING ALLOCATION					4,716,680.47
OPERATING ALLOCATION WITH EPS TRANSITION AT 95%					4,480,846.44
30. ADJUSTED TOTAL OPERATING ALLOCATION					4,480,846.44

Adjusted Total Operating Allocation

Total Operating Allocation Adjusted to Required 90% for FY2008
\$4,716,680.47 X .95 = \$4,480,846.44

B. OTHER SUBSIDIZABLE COSTS

Page 3 Lines 31 - 39

31. GIFTED & TALENTED EXPEDITURES FOR 2005-06	0.00	X	102.9%	=	0.00
32. SPECIAL EDUCATION – EPS ALLOCATION					871,980.68
34. VOCATIONAL EDUCATION EXPENITURES FOR 2005-06	87,144.54	X	102.9%		89,671.73
35. TRANSPORTATION - EPS ALLOCATION					285,117.03
36. TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39. TOTAL OTHER SUBSIDIZABLE COSTS					1,246,769.44

Vocational Education Allocation

Both Vocational Education and Gifted and Talented Allocations are expenditure driven calculations. Most recent reported expenditures (2005-06) are inflated by 2.9%

$$\text{\$87,144.54} \times 1.029 = \text{\$89,671.73}$$

B. OTHER SUBSIDIZABLE COSTS

Page 3 Lines 31 - 39

31. GIFTED & TALENTED EXPEDITURES FOR 2005-06	0.00	X	102.4%	=	0.00
32. SPECIAL EDUCATION – EPS ALLOCATION					871,980.68
34. VOCATIONAL EDUCATION EXPENITURES FOR 2005-06	87,144.54	X	102.9%		89,671.73
35. TRANSPORTATION - EPS ALLOCATION					285,117.03
36. TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39. TOTAL OTHER SUBSIDIZABLE COSTS					1,246,769.44

Other Subsidizable Costs

Other Subsidizable Cost Calculations for Glenburn

Special Education

Total Allocation

• Base Component Ident up to 15% (126% Of EPS Rate X 103 Pupils)	\$786,575.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$16,635.00
• High Cost Out-of-District Adjustment (Estimate)	\$91,590.00
• Federal Revenues Adjustment	(\$426,708.00)
• Maintenance of Effort Adjustment ('05-'06 Actual Expenses)	\$403,888.73

\$871,981.73

Details of Base Component Calculation

Students w/Disabilities '05-'06 (minus SAC) X 1.259 X K-12 EPS Rate

103 Students X \$7655 Per Pupil (1.259 X \$6080) = \$786,575

December 1, 2005 Child Count minus State Agency Clients up to 15%

Other Subsidizable Costs

Other Subsidizable Cost Calculations

Special Education

Total Allocation

• Base Component Ident up to 15% (126% Of EPS Rate X 103Pupils)	\$786,575.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$16,635.00
• High Cost Out-of-District Adjustment (<i>Estimate</i>)	\$91,590.00
• Federal Revenues Adjustment	(\$426,708.00)
• Maintenance of Effort Adjustment ('05-'06 Actual Expenses)	\$403,888.73

\$871,981.73

Details of High Cost In-District Calculation

Costs in Excess of 3 Times the State Avg. Spec Ed EPS rate of \$6874 or \$20,623

Estimated '05-'06 Costs for Each Per Pupil Over \$20,623 = \$16,635

**EFS02 - Estimated Cost of Related Services by Placement Category
for Each December 1, 2005 Student Receiving the Related Services**

Other Subsidizable Costs

Other Subsidizable Cost Calculations

Special Education

Total Allocation

3

• Base Component Ident up to 15% (126% Of EPS Rate X 103 Pupils)	\$786,575.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$16,635.00
• High Cost Out-of-District Adjustment (<i>Estimate</i>)	\$91,590.00
• Federal Revenues Adjustment	(\$426,708.00)
• Maintenance of Effort Adjustment ('05-'06 Actual Expenses)	\$403,888.73

\$781,981.73

Details of High Cost Out-of-District Calculation

Costs in Excess of 4 Times the State Avg. EPS Spec Ed Rate of \$6874 or \$27,497

Estimated '05-'06 Costs for Each Pupil Over \$27,497 = \$91,590

Estimate based on EFS07 from '05-'06- Adjusted Spring '08 based on EFS214


(An Increase made through '08 Audit Adjustment- A Decrease made '09 Allocation)

Other Subsidizable Costs

Other Subsidizable Cost Calculations

Special Education

Total Allocation



• Base Component Ident up to 15% (126% Of EPS Rate X 103 Pupils)	\$786,575.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$16,635.00
• High Cost Out-of-District Adjustment (<i>Estimate</i>)	\$91,590.00
• Federal Revenues Adjustment	(\$426,708.00)
• Maintenance of Effort Adjustment ('05-'06 Actual Expenses)	\$403,888.73
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	\$871,981.73

Details of Federal Revenue Adjustment

Actual '05-'06 Federal Revenues (Expended) Inflated two years to FY08

'05-'06 Expenditures \$352,651 Inflated to FY08 = \$426,708

Actual '05-'06 Expenditures of Federal Funds Used for Personnel and Contracted Services Reported on the EFS02

Other Subsidizable Costs

Other Subsidizable Cost Calculations

Special Education

Total Allocation

5

• Base Component Ident up to 15% (126% Of EPS Rate X 103 Pupils)	\$786,575.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$16,635.00
• High Cost Out-of-District Adjustment (<i>Estimate</i>)	\$91,590.00
• Federal Revenues Adjustment	(\$426,708.00)
• '08 EPS Allocation	\$468,093.00
• '05-'06 Actual State/Local Expenses	\$871,981.73
• Maintenance of Effort Adjustment ('05-'06 minus '08)	\$403,888.73
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	\$871,981.73

Details of Maintenance of Effort Adjustment

FY08 EPS Allocation Can Not be Less Than '05-'06 State/Local Expenditures

'05-'06 Expenditures \$871,981 - '08 EPS \$468,093 = \$403,888

Actual '05-'06 Total State/Local Expenditures Reported on EFS02 Less MaineCare

C. Debt Service

Page 3 Lines 41 - 47

41. DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42. TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43. APPROVED LEASES FOR 2006-07				11,780.00
43A. APPROVED LEASE PURCHASES FOR 2006-07				0.00
44. INSURED VALUE FACTOR FOR 2005-06				49,595.75
47. TOTAL DEBT SERVICE ALLOCATION				61,375.75

Insured Value Factor

***Most Recent Year Reported Expenditures for Insured Value Factor (IVF)
Tuition Premium Paid to Private Schools for Support of Their Capital Needs***

D. Local Contribution Calculation

Page 3 Lines 48

D. LOCAL CONTRIBUTION CALCULATION - MILL RATE EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,788,991.63	
2006 STATE VALUATION	X	MILL EXPECTATION	= LOCAL CONTRIBUTION OR	TOTAL ALLOCATION	
211,500,000		7.44	= 1,573,560.00	5,788,991.63	1,573,560.00

Local Contribution to the Total EPS Allocation

Local contribution to the total EPS allocation is determined by multiplying the municipality's state certified valuation by the annually defined mill rate expectation (7.44 for FY2008) but can not exceed the total EPS allocation.

$$211,500,000 \times .00744 = \$1,573,560$$

E. TOTALS AND ADJUSTMENTS

Page 4 Lines 49

	TOTAL	LOCAL	STATE
E. TOTALS AND ADJUSTMENTS	ALLOCATION	CONTRIBUTION	CONTRIBUTION
49 ADJUSTED ALLOCATION, LOCAL & STATE CONTRIBUTION	5,788,991.63	1,573,560	4,215,431.63

State Contribution to the Total EPS Allocation

State Contribution is the Difference Between the Local Contribution and the Total EPS Allocation.

$$\mathbf{\$5,788,991.63 - \$1,573,560 = \$4,215,431.63}$$