

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-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, Declining Enrollments, 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 attending pupil counts for the school unit from the previous year, (i.e., for School Year 2015-16 the attending pupil counts used are from the 4/1/14 and 10/1/14 attending enrollment counts as reported in Infinite Campus).
- 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-5, 6-8, and 9-12 for calculation of EPS determined ratios for each grade level.
- Data taken from Infinite Campus October 1st Enrollment Report and April 1st Enrollment Report

Infinite Campus
Attending Student
Enrollment Counts

Section 1: Computation of EPS Rates

A) Attending Counts:	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2014)	1,026.0 +	538.0	= 1,564.0 +	739.0 =	2,303.0
2) Attending Pupils (October 2014)	1,012.0 +	539.0	= 1,551.0 +	762.0 =	2,313.0
3) Average Pupils Calendar Year Average	1,019.0 +	538.5	1,557.5 +	750.5	2,308.0
			67 %	33 %	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 Student 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 the Calendar Year for each Grade Level by the EPS Ratio; then adding the results for the three grade levels.

Position	PreK – 5		6 – 8		9 – 12	
		Under 1200		Under 1200		Under 1200
A. Teachers	17:1	17:1	16:1	16:1	15:1	15:1
B. Guidance	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
D. Health	800:1	720:1	800:1	720:1	800:1	720:1
E. Education Techs	100:1	250:1	100:1	90:1	250:1	225:1
F. Library Techs	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
H. School Admin	305:1	275:1	305:1	275:1	315:1	284:1

- Actual FTE Totals are obtained from the MEDMS Staff Information system 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-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	59.9	(17:1)	+	33.7	(16:1)	+	50.0	(15:1)	=	143.6	÷	145.9	=	0.98	x	7,825,312	=	7,668,806	=	5,138,100	2,530,706
2) Guidance	2.9	(350:1)	+	1.5	(350:1)	+	3.0	(250:1)	=	7.4	÷	9.6	=	0.77	x	497,141	=	382,799	=	256,475	126,324
3) Librarians	1.3	(800:1)	+	0.7	(800:1)	+	0.9	(800:1)	=	2.9	÷	1.0	=	2.90	x	52,136	=	151,194	=	101,300	49,894
4) Health	1.3	(800:1)	+	0.7	(800:1)	+	0.9	(800:1)	=	2.9	÷	5.0	=	0.58	x	261,867	=	151,883	=	101,762	50,121
5) Education Techs	10.2	(100:1)	+	5.4	(100:1)	+	3.0	(250:1)	=	18.6	÷	10.3	=	1.81	x	208,547	=	377,470	=	252,905	124,565
6) Library Techs	2.0	(500:1)	+	1.1	(500:1)	+	1.5	(500:1)	=	4.6	÷	5.0	=	0.92	x	105,442	=	97,007	=	64,995	32,012
7) Clerical	5.1	(200:1)	+	2.7	(200:1)	+	3.8	(200:1)	=	11.6	÷	13.2	=	0.88	x	424,815	=	373,837	=	250,471	123,366
8) School Admin.	3.3	(305:1)	+	1.8	(305:1)	+	2.4	(315:1)	=	7.5	÷	8.0	=	0.94	x	681,233	=	640,359	=	429,041	211,318

- 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 MEDMS Staff Information System 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
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	33,636	34,981	39,018	41,709	42,045
1-5	35,991	37,336	41,372	44,063	44,400
6-10	41,036	42,718	46,418	49,445	49,445
11-15	46,754	48,436	52,136	54,827	55,163
16-20	52,472	53,818	57,854	60,545	60,881
21-25	56,508	58,190	61,890	64,917	64,917
26-30	58,527	60,208	63,908	66,599	66,936
31+	59,199	60,545	64,581	67,272	67,608

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

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

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	13,926	16,579	18,734	14,921	16,911	19,232
1-5	14,590	17,242	19,563	15,584	17,574	20,061
6-10	15,750	18,568	20,724	16,911	18,900	21,221
11-15	17,242	20,061	22,216	18,403	20,226	22,713
16+	17,574	20,226	22,382	18,568	20,558	22,879

SALARY MATRIX for School Administrators

State-wide Average Salary		PRINCIPAL ASSISTANT PRINCIPAL							
82,374									
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	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	72,489	75,784	79,079	83,198	86,493	91,435	97,201	102,144
	Ratio	.88	.92	.96	1.01	1.05	1.11	1.18	1.24
1. B. Asst. Principals	FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Salary	57,662	60,133	64,252	68,370	71,665	76,608	81,550	87,316
	Ratio	.70	.73	.78	.83	.87	.93	.99	1.06

SALARY MATRIX for Clerical staff

Years of Experience	Secretaries Salary Factor	Secretaries Salary
<1	1.00	26,376
1-5	1.08	28,486
6-10	1.18	31,124
11-15	1.27	33,498
16+	1.30	34,289

ADMINISTRATIVE ASSISTANT/SECRETARY
School 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	26,376	28,486	31,124	33,498	34,289

SALARY MATRIX for Health staff

Years of Experience	Health Salary Factor	Health Salary
<1	0.85	43,221
1-5	0.93	47,289
6-10	0.94	47,797
11-15	1.06	53,899
16+	1.11	56,441

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	43,221	47,289	47,797	53,899	56,441

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

Section 1: Computation of EPS Rates

A) Attending Counts:		PreK-5	6-8		PreK-8	9-12	Total
1) Attending Pupils (April 2014)		1,026.0 +	538.0	=	1,564.0 +	739.0	= 2,303.0
2) Attending Pupils (October 2014)		1,012.0 +	539.0	=	1,551.0 +	762.0	= 2,313.0
3) Average Pupils Calendar Year Average		1,019.0	538.5		1,557.5 +	750.5	2,308.0
					67 %	33 %	100%

B) Staff Positions		PreK-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		59.9	(17:1)	33.7	(16:1)	50.0	(15:1)	143.6	145.9	0.98	x 7,825,312	= 7,668,806	= 5,138,100	2,530,706

Attending PreK-5 Calendar Year Average Pupils		1,019.0
Student to Staff Ratio	÷	17
PreK-5 EPS Full Time Equivalent (FTE) Teachers	=	59.9
Attending 6-8 Calendar Year Average Pupils		538.5
Student to Staff Ratio	÷	16
6-8 EPS FTE Teachers	=	33.7
Attending 9-12 Calendar Year Average Pupils		750.5
Student to Staff Ratio	÷	15
9-12 EPS FTE Teachers	=	50.0
PreK-5 EPS FTE Teachers		59.9
6-8 EPS FTE Teachers	+	33.7
9-12 EPS FTE Teachers	+	50.0
EPS FTE Total Teachers	=	143.6

Actual FTE Staff as Reported by SAU in MEDMS Staff Information System.

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

EPS FTE Total		143.6
Actual FTE Total	÷	145.9
% of EPS	=	0.98
SAU Data in EPS Matrix	x	7,825,312
Adjusted EPS Salary	=	7,668,806
% PreK-8 Calendar Year Average Pupils	x	67%
Elementary Salary	=	5,138,100
Adjusted EPS Salary		7,668,806
% 9-12 Calendar Year Average Pupils	x	33%
Secondary Salary	=	2,530,706

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	5,597,637	=	2,757,045	=	1,063,551	523,839
2)	Education & Library Technicians	36.00%	X	317,900	=	156,577	=	114,444	56,368
3)	Clerical	29.00%	X	250,471	=	123,366	=	72,637	35,776
4)	School Administrators	14.00%	X	429,041	=	211,318	=	60,066	29,585

- Benefits are calculated using the EPS 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-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	59.9	(17:1)	+	33.7	(16:1)	+	50.0	(15:1)	=	143.6	+	145.9	=	0.98	x	7,825,312	=	7,668,806	=	5,138,100	2,530,706
2) Guidance	2.9	(350:1)	+	1.5	(350:1)	+	3.0	(250:1)	=	7.4	+	9.6	=	0.77	x	497,141	=	382,799	=	256,475	126,324
3) Librarians	1.3	(800:1)	+	0.7	(800:1)	+	0.9	(800:1)	=	2.9	+	1.0	=	2.90	x	52,136	=	151,194	=	101,300	49,894
4) Health	1.3	(800:1)	+	0.7	(800:1)	+	0.9	(800:1)	=	2.9	+	5.0	=	0.58	x	261,867	=	151,883	=	101,762	50,121
Sum =																			5,597,637	=	2,757,045

C) Computation of Benefits:	Percentage		Elementary Salary	=	Secondary Salary	=	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,597,637	=	2,757,045	=	1,063,551	523,839
2) Education & Library Technicians	36.00%	X	317,900	=	156,577	=	114,444	56,368
3) Clerical	29.00%	X	250,471	=	123,366	=	72,637	35,776
4) School Administrators	14.00%	X	429,041	=	211,318	=	60,066	29,585

Total EPS Salaries (Teachers, Guidance, Librarians & Health)	Elementary Salaries	x EPS Percentage	= Elementary Benefits	Secondary Salaries	x EPS Percentage	= Secondary Benefits
	5,597,637	x 19.00%	1,063,551	2,757,045	x 19.00%	523,839

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)	40	40 X	1,557.5 =	750.5	62,300	30,020
2) Supplies and Equipment	361	498 X	1,557.5 =	750.5	562,258	373,749
3) Professional Development	62	62 X	1,557.5 =	750.5	96,565	46,531
4) Instructional Leadership Support	26	26 X	1,557.5 =	750.5	40,495	19,513
5) Co- and Extra-Curricular Student	37	119 X	1,557.5 =	750.5	57,628	89,310
6) System Administration/Support	229	229 X	1,557.5 =	750.5	356,668	171,865
7) Operations & Maintenance	1056	1255 X	1,557.5 =	750.5	1,644,720	941,878

- Other Support Per-Pupil Costs are calculated based on the EPS determined Per Pupil Amount.
- The current (FY 16) 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)	40	40
2) Supplies and Equipment	361	498
3) Professional Development	62	62
4) Instructional Leadership Support	26	26
5) Co- and Extra-Curricular Student	37	119
6) System Administration/Support	229	229
7) Operations and Maintenance	1,056	1,255

Section 1: Computation of EPS Rates

A) Attending Counts:	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2014)	1,026.0 +	538.0	= 1,564.0 +	739.0	= 2,303.0
2) Attending Pupils (October 2014)	1,012.0 +	539.0	= 1,551.0 +	762.0	= 2,313.0
3) Average Pupils Calendar Year Average	1,019.0 +	538.5	= 1,557.5	750.5	= 2,308.0
			67 %	33 %	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)	40	40 X	1,557.5 =	750.5	62,300	30,020
2) Supplies and Equipment	361	498 X	1,557.5 =	750.5	562,258	373,749
3) Professional Development	62	62 X	1,557.5 =	750.5	96,565	46,531
4) Instructional Leadership Support	26	26 X	1,557.5 =	750.5	40,495	19,513
5) Co- and Extra-Curricular Student	37	119 X	1,557.5 =	750.5	57,628	89,310
6) System Administration/Support	229	229 X	1,557.5 =	750.5	356,668	171,865
7) Operations & Maintenance	1056	1255 X	1,557.5 =	750.5	1,644,720	941,878

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)	40	x 1,557.5	= 62,300	40	x 750.5	= 30,020

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

E) Other Adjustments:

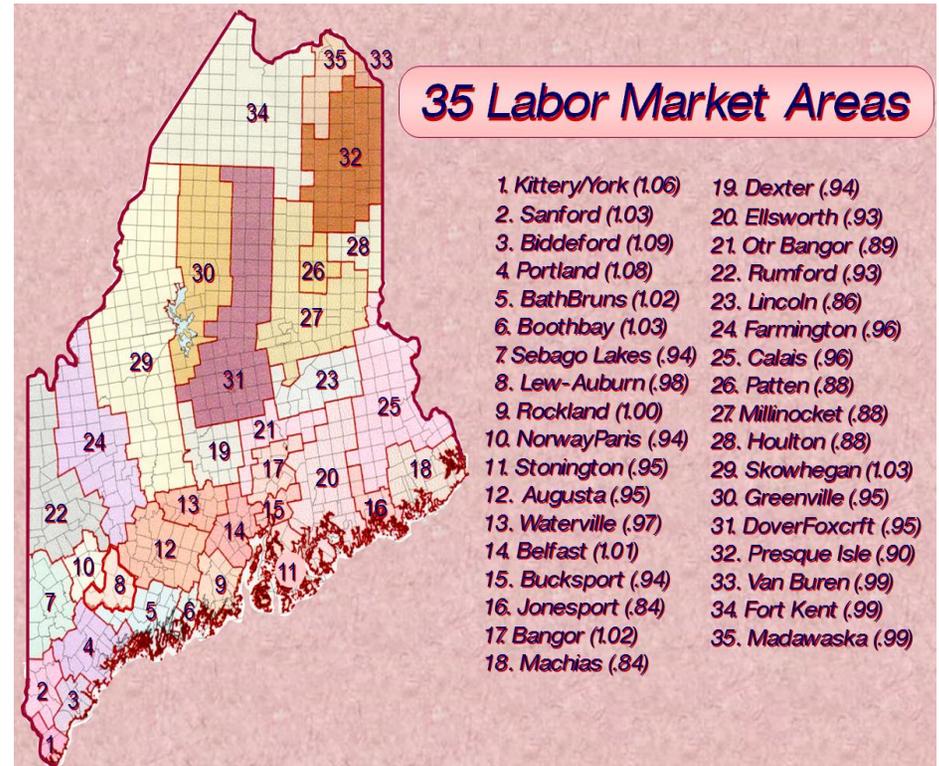
1) Regional Adjustment for Staff & Substitute Salaries

Regional Index = 1.06

399,441

196,700

- 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 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-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	59.9	(17:1)	+ 33.7	(16:1)	+ 50.0	(15:1)	= 143.6	+ 145.9	= 0.98	x 7,825,312	= 7,668,806	5,138,100	2,530,706
2) Guidance	2.9	(350:1)	+ 1.5	(350:1)	+ 3.0	(250:1)	= 7.4	+ 9.6	= 0.77	x 497,141	= 382,799	256,475	126,324
3) Librarians	1.3	(800:1)	+ 0.7	(800:1)	+ 0.9	(800:1)	= 2.9	+ 1.0	= 2.90	x 52,136	= 151,194	101,300	49,894
4) Health	1.3	(800:1)	+ 0.7	(800:1)	+ 0.9	(800:1)	= 2.9	+ 5.0	= 0.58	x 261,867	= 151,883	101,762	50,121
5) Education Techs	10.2	(100:1)	+ 5.4	(100:1)	+ 3.0	(250:1)	= 18.6	+ 10.3	= 1.81	x 208,547	= 377,470	252,905	124,565
6) Library Techs	2.0	(500:1)	+ 1.1	(500:1)	+ 1.5	(500:1)	= 4.6	+ 5.0	= 0.92	x 105,442	= 97,007	64,995	32,012
7) Clerical	5.1	(200:1)	+ 2.7	(200:1)	+ 3.8	(200:1)	= 11.6	+ 13.2	= 0.88	x 424,815	= 373,837	250,471	123,366
8) School Admin.	3.3	(305:1)	+ 1.8	(305:1)	+ 2.4	(315:1)	= 7.5	+ 8.0	= 0.94	x 681,233	= 640,359	429,041	211,318

D) Other Support Per-Pupil Costs:	PreK-8	9-12	Elementary Students	Secondary Students
1) Substitute Teachers (1/2 Day)	40	40 X	1,557.5	750.5

Elementary Regional Adjustment Calculation	
Sum of all Elementary Salaries	6,595,059
+ Substitute Teachers Costs	+ 62,300
= Total Staff & Substitute Salaries	= 6,657,359
x Labor Market Factor (+ or -)	x (+.06)
Labor Market Adjustment (+ or -)	= (+) 399,441

Secondary Regional Adjustment Calculation	
Sum of all Secondary Salaries	3,248,306
+ Substitute Teachers Costs	+ 30,020
= Total Staff & Substitute Salaries	= 3,278,326
x Labor Market Factor (+ or -)	x (+.06)
Labor Market Adjustment (+ or -)	= (+) 196,700

E) Other Adjustments:	Regional Index =	Elementary	Secondary
1) Regional Adjustment for Staff & Substitute Salaries	1.06	399,441	196,700

Section 1 – Line E2: Adjustment for Title I Revenues

2) Adjustment for Title I Revenues

-93,769

-46,184

- The calculation of “State” subsidy must only be based on State and local costs (no federal). In Section 1B of the ED 279 report, there are staff salaries included that are paid with Federal Title I funds.
- An adjustment is made for Title I Revenues received by each school unit in order to remove these federal funded staff from the calculation of State subsidy.
- Title I Revenue amounts are net of the Federal funds retirement rate and are downloaded from the MEDMS financial data reported by the SAU using the base year amounts (for FY 16 the FY 14 Title I Revenues are used) and distributed between the Elementary and Secondary columns based on the percentage of attending pupils determined in Section 1A.

Section 1 – Totals: Calculated EPS Per-Pupil Rates

Section 1: Totals		11,032,053	5,717,256
Divided by Attending Pupils:	÷	1,557.5	750.5
Calculated EPS Rates Per Pupil:	=	7,083	7,618

- 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 A1-6: 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 Infinite Campus twice a year, on October 1 and April 1. These numbers also include superintendent transfers.

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)	4YO/PreK		K-8		9-12	=	Total
1) April 2012	113.0	+	1,531.0	+	718.0	=	2,362.0
2) October 2012	108.0	+	1,483.0	+	721.0	=	2,312.0
3) April 2013	111.0	+	1,481.0	+	715.0	=	2,307.0
4) October 2013	133.0	+	1,447.0	+	744.0	=	2,324.0
5) April 2014	135.0	+	1,429.0	+	737.0	=	2,301.0
6) October 2014	105.0	+	1,440.0	+	767.0	=	2,312.0

Infinite Campus
Resident Student
Enrollment Counts

For public school systems, the October 1 and April 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.

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 Operating Cost Allocation is determined by using the most recent October 4YO/PreK Pupils (October 2014 in the example below) plus the declining enrollment adjustment, if any (see note below), times the Elementary SAU EPS Rate as determined in Section 1 of the ED 279 report.

B2: K-8 Pupils Operating Cost Allocation is determined by using the Average Calendar Year K-8 Pupils (using the average of the most recent calendar year subsidizable pupil counts; April 2014 & October 2014 in the example below), plus the declining enrollment adjustment, if any (see note below), times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B3: 9-12 Pupils Operating Cost Allocation is determined by using the Average Calendar Year 9-12 Pupils (using the average of the most recent calendar year subsidizable pupil counts; April 2014 & October 2014 in the example below), plus the declining enrollment adjustment, if any (see note below), times the Secondary SAU EPS Rate as determined in Section 1 of the ED279 report.

Note: Declining Enrollment Adjustment for 4YO/PreK is the difference between the average of the 4YO/PreK Subsidizable Pupils (lines A 2, 4 & 6) for the most recent three October counts and the most recent October count (line A6); for K-8 and 9-12 is the difference between the average of the K-8 or 9-12 Subsidizable Pupils (lines A1-6) for the most recent six counts and the most recent calendar year average (lines A5-6). SAU must operate a school in order to be eligible for the declining enrollment adjustment.

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)					4YO/PreK	+	K-8	+	9-12	=	Total
1)	April 2012			113.0		1,531.0		718.0			2,362.0
2)	October 2012			108.0		1,483.0		721.0			2,312.0
3)	April 2013			111.0		1,481.0		715.0			2,307.0
4)	October 2013			133.0		1,447.0		744.0			2,324.0
5)	April 2014			135.0		1,429.0		737.0			2,301.0
6)	October 2014			105.0		1,440.0		767.0			2,312.0

B) Basic Counts					Ave Calendar Year Pupils	+	Declining Enrollment	=	SAU EPS Rates from Page 1	=	Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)			105.0		10.33		X	7,083	=	816,882.39
2)	K-8 Pupils			1,434.5		34.00		X	7,083	=	10,401,385.50
3)	9-12 Pupils			752.0		0.00		X	7,618	=	5,728,736.00
4)	Adult Education Courses at .1			3.9				X	7,618	=	29,710.20
5)	4YO/PreK Equiv. Instruction Pupils (Oct only)			0.000				X	7,083	=	0.00
6)	K-8 Equiv. Instruction Pupils			0.000				X	7,083	=	0.00
7)	9-12 Equiv. Instruction Pupils			0.375				X	7,618	=	2,856.75

Declining Enrollment Adjustment Calculation		
Average 4YO/PreK October Pupils (3 counts)		115.33
- Most Recent October Count		105.0
= 4YO/PreK Declining Enrollment Adjustment		10.33
Average K-8 Subsidizable Pupils (6 counts)		1,468.5
- Most Recent Calendar Year Average		- 1,434.5
= K-8 Declining Enrollment Adjustment		= 34.00

K-8 Pupils Basic Allocation Calculation		
Average Calendar Year Pupils		1,434.5
+ Declining Enrollment Adjustment		34.00
= K-8 Pupils		= 1,468.5
x Elementary EPS Rate from Section 1		x 7,083
K-8 Basic Allocation Amount		= 10,401,385.50

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

B) Basic Counts		Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1		Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)	105.0	+	10.33	X	7,083	=	816,882.39
2)	K-8 Pupils	1,434.5	+	34.00	X	7,083	=	10,401,385.50
3)	9-12 Pupils	752.0	+	0.00	X	7,618	=	5,728,736.00
4)	Adult Education Courses at .1	3.9			X	7,618	=	29,710.20
5)	4YO/PreK Equiv. Instruction Pupils (Oct only)	0.000			X	7,083	=	0.00
6)	K-8 Equiv. Instruction Pupils	0.000			X	7,083	=	0.00
7)	9-12 Equiv. Instruction Pupils	0.375			X	7,618	=	2,856.75

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) 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.)

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 Operating Cost Allocation is determined by using the “October Equivalent Instruction Pupils” count (as reported in Infinite Campus) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B6: K-8 Equivalent Instruction Pupils Operating Cost Allocation is determined by using the average of the “April Equivalent Instruction Pupils” count and the “October Equivalent Instruction Pupils” count (as reported in Infinite Campus) times the Elementary SAU EPS Rate as determined in Section 1 of the ED279 report.

B7: 9-12 Equivalent Instruction Pupils Operating Cost Allocation is determined by using the average of the “April Equivalent Instruction Pupils” count and the “October Equivalent Instruction Pupils” count (as reported in Infinite Campus) 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		Ave. Calendar Year Pupils	Declining Enrollment	SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)	105.0 +	10.33	X	7,083 = 816,882.39
2)	K-8 Pupils	1,434.5 +	34.00	X	7,083 = 10,401,385.50
3)	9-12 Pupils	752.0 +	0.00	X	7,618 = 5,728,736.00

C) Weighted Counts	(Oct only)	Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.2466	25.9 X	0.15	X	7,083 = 27,517.46
2)	K-8 Disadvantaged @ 0.2466	353.7 X	0.15	X	7,083 = 375,788.57
3)	9-12 Disadvantaged @ 0.2466	185.4 X	0.15	X	7,618 = 211,856.58
4)	4YO/PreK Limited English Prof.	1.0 X	0.500	X	7,083 = 3,541.50
5)	K-8 Limited English Prof.	8.0 X	0.500	X	7,083 = 28,332.00
6)	9-12 Limited English Prof.	7.0 X	0.500	X	7,618 = 26,663.00

Percentage of Total K-8 Pupils who are eligible for Free & Reduced Lunch using October counts from Infinite Campus

Number of Pupils is determined by using the 4YO/PreK Oct Count; K-8 and 9-12 Average Calendar Year Pupils from Line 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 LEP students = .70
 SAU with 16 – 250 LEP students = .50
 SAU with 251 or more 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) October count by the Total PreK-8 Subsidy October count as reported in Infinite Campus.

(Example: $FRL\ PreK-8\ Count\ 381 \div Total\ PreK-8\ Subsidy\ Count\ 1,545 = 0.2466$)

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 October 4YO/PreK Pupils (Line B1) and by the average calendar year 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: $0.2466 \times 105.0 = 25.9 \times 0.15 = 3.885 \times 7,083 = \$27,517.46$)

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 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

B) Basic Counts		Ave. Calendar Year Pupils		Declining Enrollment		SAU EPS Rates from Page 1		Basic Cost Allocations
1)	4YO/PreK Pupils (Oct only)	105.0	+	10.33	X	7,083	=	816,882.39
2)	K-8 Pupils	1,434.5	+	34.00	X	7,083	=	10,401,385.50
3)	9-12 Pupils	752.0	+	0.00	X	7,618	=	5,728,736.00

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Oct only)	105.0			X	46	=	4,830.00
2)	K-8 Student Assessment	1,434.5			X	46.00	=	65,987.00
3)	9-12 Student Assessment	752.0			X	46.00	=	34,592.00
4)	4YO/PreK Technology Resources (Oct only)	105.0			X	102	=	10,710.00
5)	K-8 Technology Resources	1,434.5			X	102.00	=	146,319.00
6)	9-12 Technology Resources	752.0			X	308.00	=	231,616.00
7)	4YO/PreK Pupils (Oct only)	105.0	X	0.10	X	7,083	=	74,371.50
8)	K-2 Pupils	421.5	X	0.10	X	7,083	=	298,548.45

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.

Public Pre-School Approved Programs to Grade 2 Students additional weight is .10 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.

4YO/PreK, K-8 and 9-12 Student Assessment 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 46.00).

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.

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

E)	Isolated Small School Adjustment		
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 • Number of school options available fewer than 5 • 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 • Number of school options available fewer than 5 • 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 = 97.00%

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 2013-2014 – 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 1.6%.

Line A2: Career & Technical Education Expenditures from 2013-2014 – an allocation for Career & Technical Education Programs is determined using the most recent audited reported financial data of approved expenses increased by an inflation adjustment, currently 1.6%.

Section 3: Other Allocations		Section : 3			
A) Other Subsidizable Costs		Base Year Expenditure		Inflation Adjustment	
1)	Gifted & Talented Expenditures from 2013 - 2014	151,454.32	X	101.60%	= 153,877.59
2)	Career & Technical Education Expenditures from 2013 - 2014	97,257.03	X	101.60%	= 98,813.14
3)	Special Education - EPS Allocation		X		= 3,368,685.64
4)	Transportation Operating - EPS Allocation		X		= 1,476,176.99
5)	Approved Bus Payments for 2014 - 2015		X		= 89,541.20
Total Other Subsidizable Costs					= 5,187,094.56

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.

$$\$151,454.32 \times 101.60\% = \$153,877.50$$

Career & Technical Education Allocation:

The Career & Technical Education 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 and multiplying that amount by an inflation adjustment as determined each year.

$$\$97,257.03 \times 101.60\% = \$98,813.14$$

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 for High Cost In-District and Out-of-District Placements.

Section 3: Other Allocations		Section : 3				
A) Other Subsidizable Costs		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2013 - 2014	151,454.32	X	101.60%	=	153,877.59
2)	Career & Technical Education Expenditures from 2013 - 2014	97,257.03	X	101.60%	=	98,813.14
3)	Special Education - EPS Allocation		X		=	3,368,685.64
4)	Transportation Operating - EPS Allocation		X		=	1,476,176.99
5)	Approved Bus Payments for 2014 - 2015		X		=	89,541.20
		Total Other Subsidizable Costs =				5,187,094.56

Definitions:

Base Component – Each identified special education student is weighted at 1.315 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.

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.

Federal Revenues Adjustment – Federal Revenues received for Special Education are excluded from the allocation amount. This is the amount of federal funding received for special education expenditures excluding supplies and equipment.

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% (1.315 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

Section 3: Other Allocations – A) Other Subsidizable Costs

Line A4: Transportation Operating – EPS Allocation – an allocation for Transportation based on Pupil Density or Miles Driven; whichever is greater.

Line A5: Approved Bus Payments for 2014-15 – an allocation for Bus Purchases based on the amount approved for bus purchases made in the previous year.

Section 3: Other Allocations		Section : 3				
A) Other Subsidizable Costs		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2013 - 2014	151,454.32	X	101.60%	=	153,877.59
2)	Career & Technical Education Expenditures from 2013 - 2014	97,257.03	X	101.60%	=	98,813.14
3)	Special Education - EPS Allocation		X		=	3,368,685.64
4)	Transportation Operating - EPS Allocation		X		=	1,476,176.99
5)	Approved Bus Payments for 2014 - 2015		X		=	<u>89,541.20</u>
Total Other Subsidizable Costs					=	5,187,094.56

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>
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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
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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 three 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 three 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 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

Section 5: Totals and Adjustments

Section 5: Totals and Adjustments	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution	24,875,447.28	12,583,472.00	12,291,975.28
Totals after adjustment to Local and State Contributions	24,875,447.28	12,583,472.00	12,291,975.28
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) Plus Long-Term Drug Treatment Centers Adjustment			0.00
6) Regionalization and efficiency assistance			0.00
7) Bus Refurbishing Adjustment			0.00
8) Less MaineCare Seed - Private			0.00
9) Less MaineCare Seed - Public			0.00
Adjusted State Contribution	24,875,447.28	12,583,472.00	12,291,975.28
Local and State Percentages Prior to Adjustments :	Local Share % = 50.59 %	State Share % = 49.41 %	
Local and State Percentages After Adjustments :	Local Share % = 50.59 %	State Share % = 49.41 %	
FYI : 100% EPS Allocation	25,431,054.60		

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

***** WARRANT ARTICLE *****

Member Municipality	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.