



Analysis of Maine School Administrative Unit Funding and Tax Rates Under Alternative Evidence Based Model Simulations

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ANALYSIS OF MAINE SCHOOL ADMINISTRATIVE UNIT FUNDING AND TAX RATES UNDER ALTERNATIVE EVIDENCE BASED MODEL SIMULATIONS

**Presented to the
Maine Legislature's
Joint Standing Committee on Education and Cultural Affairs**

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INTRODUCTION

As part of Lawrence O. Picus and Associates' review of Maine's Essential Programs and Services (EPS) school funding system, we were asked to provide the Joint Standing Committee on Education and Cultural Affairs (hereinafter referred to as the Committee) with an analysis of the funding and tax implications of several alternative implementation options for the Evidence Based model (EB) we proposed for Maine. To accomplish this, we have developed a distribution model and incorporated it into the Evidence-Based simulation model that is one of the final products for this study. The purpose of the distribution model is to **estimate** the impact of alternative funding distribution choices on the amount of state and local revenue each SAU would receive as well as to provide an estimate of the local tax rate needed for each SAU to fund its local share of the total EB revenue. The model allows state legislators to vary funding system parameters in a number of ways including changes in:

- The parameters and formulas of the EB model (e.g. changing class sizes or the allocation of certified teachers to serve struggling students)
- The state required tax rate for raising the local share of EB revenue
- The percentage of total EB funding provided by the State
- Whether or not to include a measure of income in the computation of each SAU's fiscal capacity.

This memo summarizes the findings from four simulations we were asked to run at the August 1, 2013 Committee meeting. At our meeting on October 29, we will explain these findings in detail and work with the Committee to run a series of alternative simulations based on their interest and concerns.

At the August 1, 2013 Committee meeting we were also asked to reconcile our model's calculation of total state and local education funding with the funding level displayed on Acting Commissioner Rier's annual funding graph. Reconciling these figures was a complex undertaking and we have attached a Memorandum of Understanding between the Department of Education and Lawrence O. Picus and Associates indicating how the figures were reconciled and stating that both parties agree with the approach and results of this effort.

Before proceeding to the findings, it is important to emphasize that the results of the simulations reported here (and any others run for the Committee on October 29th) are only **estimates** of the revenue and tax impact on each SAU. Should the exact parameters simulated in one of these options become the operational definition of the state's education funding system in the future, actual revenues and tax rates will vary as student enrollments, property values, local tax decisions, and other state programs not specifically part of the EB or EPS models are certain to change by the time a new model is fully in place.

Thus the purpose of these simulations is not to show actual revenue distributions – that is the role of the Maine Department of Education – but rather to provide detailed estimates of the impact of these changes. The simulations will allow members of the Committee and the Legislature to understand the fiscal and tax impact of alternative approaches, and have a close approximation of the total state and local costs of the system, as well as the distribution of state and local revenues to each SAU. As the Committee establishes policy goals for education funding in the future, this model will demonstrate the impact of those policies on each SAU.

In the presentation that follows, recall that we are simulating state and local aid and tax rates for the 2012-13 school year. The results of each simulation are thus comparable to actual state and local revenues for that year. Following the description of the first simulation, subsequent comparisons are also made to the initial simulation run. The data set we use for the simulations includes adjustments for the curtailment of \$12.5 million enacted in the middle of the 2012-13 school year. As a result, our base simulation uses a required local tax rate (RTR) of 7.8 mills to fund the EB model.

MODELING ALTERNATIVE EVIDENCE BASED AND TAX RATE OPTIONS

In the presentation below, we exhibit the output from four simulations. The discussion includes data on state and local total revenues and provides five analytic tables for each simulation that offer more detailed analysis of the scenario impact. This memo describes succinctly the impact of each simulation on SAUs and on the distribution of total funding between the state and local sources. The analytic tables are included for review, and we plan to go over them in detail with the Committee on October 29th. Note that for any other simulation options the Committee would like to see, our model computes these same five tables in real time for review and discussion.

In viewing the simulations it is important to note that our model initially requires all SAUs to levy at least 7.8 mills for the EB portion of the formula, but then reduces this Required Tax Rate (RTR) for high wealth SAUs to a rate that just raises the revenue required to fund the EB level. This is the same approach used in the current system.

However, our model does not allow SAUs to levy a tax rate lower than what is necessary to raise the EB funding level. This is different from current state practice and as a result the simulation increases the RTR of several SAUs and requires them to levy taxes to raise the EB level. What this means is that the simulation assumes every SAU in the state will fully fund the EB estimated funding level regardless of past practice.

In addition to the RTR necessary to raise the EB funding level, many SAUs have an incremental tax rate to raise revenues above the EB level. This reflects the practice of some SAUs to tax themselves beyond EPS or EB levels and enhance their education revenue. In the cases in which an SAU currently taxes itself beyond the level necessary to raise revenue for the EB model, the simulation holds the local tax rate constant, thus producing some level of “over-EB-tax-rate,” thus raising more local revenues above EB. The result is that the simulation assumes SAUs will use all current revenues for increased education spending, not to lower property taxes.

All simulations were run assuming minimum state funding ratios for minimum receiver SAUs would remain the same as they are in the current formula. The minimum state funding a SAU receives is the greater of:

- 3% of total EB funding
- 30% of special education costs
- 98% of the funding level for educationally disadvantaged students.

For each simulation we provide five tables with the following data:

Table 1: The impact on a representative group of SAUs¹

Table 2: The impact in deciles ranked by EB Revenues per pupil²

Table 3: The impact in deciles ranked by state property valuation per pupil (this table is organized by income adjusted valuation per pupil for the runs that include the income factor in the measure of fiscal capacity)

Table 4: The impact in deciles ranked by SAU enrollment

Table 5: The impact in deciles ranked by per capita income.

As requested by the Committee, we ran four simulations. Their basic features are described below, and the major impact of each is displayed in Table 1.

A. The EB model as proposed by Lawrence O. Picus and Associates with the required tax rate (RTR) set at 7.8 mills.

- This simulation requires an increase of \$227.5 million in state revenues and \$32.7 million in local revenues for a combined increase of \$260.2 million.

¹ When we run the simulations with the Committee, we can type in the ID number of any SAU in Table 1 and see the impact of the simulation on that specific SAU.

² Deciles are a way to rank observations based on equal numbers of observations in each of ten groups or “deciles.” In this analysis, each decile is constructed to include approximately equal numbers of students (18,300), thus the number of districts in each decile will vary depending on the average size of districts in the decile. Thus, if districts were ranked by total per pupil expenditures, the lowest or first decile would include the lowest spending districts that enrolled 18,300 students. The second decile would have the next lowest per pupil spending districts with approximately 18,300 students, while the 10th or highest decile would have the highest per pupil spending districts with approximately 18,300 students.

- B. The EB model but, at the direction of the Committee, with class sizes reduced from 25 to 20 in grades 4-12.
- This simulation requires an increase of \$311.1 million in state revenues and \$34.0 million in local revenues for a combined increase of \$345.1 million.
 - Compared to Simulation A, these figures represent an additional \$1.3 million in local revenue, \$83.6 million in state revenue and \$84.9 million in total revenue.
- C. The EB model as in Simulation A but with the state share set at 55%.³ To get to that state percentage, the simulation reduced the RTR from 7.8 to 6.95 mills.
- In this simulation, state revenue increased by \$332.5 million, local revenue by \$11.4 million, for a total increase of \$343.9 million.
 - Compared to Simulation A, these figures require an increase of \$105.0 million in state revenue, a **reduction** of \$21.3 million in local revenue for a combined increase of \$83.7 million.
 - Compared to Simulation A, the state share moved from 50.5 percent to 55.0 percent of total revenues.
- D. The EB model as in Simulation A but with an income factor included in the fiscal capacity measure (multiplying the state valuation per pupil by the ratio of the average per capita income of the SAU compared to the state average per capita income but with the ratio restricted to a low of 0.5 and a high of 1.5). This ratio is applied to 50 percent of the State Valuation in this simulation. As described in our memo on fiscal capacity presented to the Committee⁴ on August 1, 2013. In that memo we suggest limiting the ratio to between 0.5 and 1.5 to avoid effects potentially caused by extreme outliers with either very low or very high per capita incomes.
- This simulation requires an additional \$199.7 million in state revenues, and an additional \$96.8 million in local revenues for a total increase of \$296.4 million.
 - Compared to Simulation A, this represents an increase of \$64.1 million in local revenue, a **decrease** in state aid of \$27.9 million for a total increase of \$36.2 million.

³ The state share includes state revenue to SAUs, state miscellaneous revenue, and teacher pension revenue. The local share does not include local revenue raised over the EB model totals.

⁴ *Policies that Address the Needs of High Property-Wealth School Districts with Low-Income Families*. Presented to the Committee on August 1, 2013.

**Table 1
Characteristics and Major Impacts of Alternative Simulations**

SIM	Increased Costs \$ Millions		Percent of Total EB Revenues (%)		Number of SAUs with State Aid		Total Revenue Per Pupil (\$)	Change in Total Revenue Per Pupil from Actual Current Revenue Per Pupil (\$)	Major Impact
	State	Local	State	Local	Increase	Decrease			
A EB Model	227.5	32.7	50.5	49.5	189	36	12,411	1,385	Increases overall revenues by \$260.2 million
B EB w/ smaller classes	311.1	34.0	52.0	48.0	198	27	12,863	1,837	Relative to A, increases revenues an additional \$84.9 million.
C EB & 55% State	332.5	11.4	55.0	45.0	199	26	12,857	1,831	Significantly increases state costs (\$105 million)
D EB w/Income Factor	199.7	96.8	49.2	50.8	184	41	12,604	1,578	Increases local costs (\$64 million), decreases equity?

Notes: Average total per pupil revenue for EPS in 2012-13 was 11,206
The state percent of total revenue was 45%⁵ and the Local percent of total revenue was 55%
The Required Tax Rate for simulations A, B and D was 7.8 mills. For simulation C it was 6.95%.

⁵ The state share of EPS calculated in 2012-13 does not include the cost of teacher pensions.

In our first report to the Committee we noted that Maine’s school funding system exhibited considerable equity. Specifically our equity analysis showed that EPS revenues in Maine are not strongly related to state valuation, but that for local revenues above the EPS amount the relationship is slightly stronger. Per pupil revenues were relatively equitable, and any inequities that we noted do not appear to be related to student needs. In short, Maine’s current system appears to be more equitable than most states.⁶

To test the equity of each simulation we computed the Coefficient of Variation along with weighted correlations of state valuation per pupil and per capita personal income compared to our Evidence-Based estimated revenue per pupil. Table 2 summarizes these results and suggests the system remained equitable as evidenced by a relatively low Coefficient of Variation (ranging from 0.11 to 0.13 against a commonly-accepted standard of 0.10). This means that there is relatively little variation in per pupil revenues across school districts.

Our analysis of the correlations between measures of fiscal capacity and per pupil revenues offers a number of observations. For simulations A, B and C, which relied on state valuation per pupil as the measure of fiscal capacity, the correlations were relatively weak, never exceeding 0.335. At the same time, all three of those simulations showed a negative correlation between per capita income and Evidence Based revenues per pupil. This suggests that as community income increases, EB revenues decline slightly, though the relationship is very weak.

Interestingly, when the measure of fiscal capacity includes a per capita income multiplicative ratio adjustment, the relationship between income and EB per pupil revenues remains weak, but becomes positive. In addition, the correlation between state valuation per pupil and EB revenue per pupil becomes stronger – and remains positive. These findings suggest a tendency of the system to become less equitable when income is included as the measure of fiscal capacity .

Table 2: Sample Equity Statistics for Four Sample Simulations

<u>Simulation</u>	<u>Coefficient of Variation</u>	<u>Correlation between State Valuation and EB Total Revenue Per Pupil</u>	<u>Correlation between Per Capita Income and EB Total Revenue Per Pupil</u>
A EB Model	0.12	0.336	-0.122
B EB w/smaller classes	0.11	0.298	-0.120
C EB & 55% State	0.12	0.313	-0.065
D EB w/Income Factor	0.13	0.484	0.118

Note: All computations were weighted based on the number of pupils in each SAU. As a result, the sample is 183,064 and all correlations are statistically significant due to the large sample.

⁶ *An Independent Review of Maine’s Essential Programs and services Finding Act: Part 1.* See chapter 4 for specifics of our findings on equity.

SIMULATION RESULTS

The tables below summarize the output from the four simulations described above. In all four of these simulations, most SAUs receive an increase in state aid. The number of SAUs with state aid increases ranges from 184 to 199 of the 225 SAUs, while the number of SAUs with decreases ranges from 26 to 41 depending on the particular simulation considered. To help understand how SAUs are impacted under each scenario, Table 3 summarizes the contents of each of the simulations tables.

As the Committee reviews these tables (and as it considers additional simulation options at its October 29 meeting) we suggest considering the following criteria or questions as part of their deliberations and analysis:

- How does each option impact total revenue for K-12 education?
- What are the changes in local and state revenues for each model?
 - What are the variations from current revenues?
 - What are the variations from the base simulation of the EB model (Simulation A)?
- Does the simulation approach the 55% state funding goal?
 - At what cost?
 - What is the required tax rate to reach 55% state funding?
 - What is the additional state funding required?
- What are the equity impacts of the simulation?
 - Are there different impacts when the measure of fiscal capacity includes income?
 - Does the income proportion of the fiscal capacity measure change the equity impact (i.e. if the income factor represents 25%, 50% or 75% of the fiscal capacity measure)
- What are the differential impacts on total and individual SAU revenues by:
 - State valuation per pupil
 - Per capita income
- Can we discern any impacts on high wealth-low income SAUs?
- What happens to average property tax rates
- Is there any pattern for tax rate changes by variations in property wealth per pupil or per capita income?

Table 3: Summary of Contents of Simulation Data Tables

Simulation	Table				
	Sample SAUs	Deciles Ranked by EV Revenue Per Pupil	Deciles Ranked by SAU State Valuation Per Pupil	Deciles Ranked by SAU enrollment	Deciles Ranked by SAU Per Capita Income
A EB Model	A1	A2	A3	A4	A5
B EB w/smaller classes	B1	B2	B3	B4	B5
C EB & 55% State	C1	C2	C3	C4	C5
D EB w/Income Factor	D1	D2	D3	D4	D5

The estimates of current EPS and EB revenue (both total and per pupil) differ on the State Output and Analytics worksheets in the model. These differences occur because the State Output worksheet only deals with EPS and EB revenue. Included in the State Output worksheet totals are revenues that go to the State directly and are not allocated to local SAUs. In addition, the State Output worksheet does not include revenues raised locally by SAUs above the EPS and EB expectations. One other small difference occurs due to the three Tribal SAUs receiving revenue from the BIA in lieu of local resources. Finally, the mid-year reduction in the EPS means that additional funds must be subtracted from the EPS figures on the Analytics worksheet.

Table 4 illustrates reconciliation of the EPS and EB total and per pupil revenue figures between the State Output and Analytics worksheets. The first line of Table 4 displays the relevant data from the State Output worksheet. From these figures we add the state/local revenue above/(below) the EPS or EB revenue. This is shown in line 2 of Table 4. The third line subtracts state only revenue, which is revenue not distributed directly to SAUs, but expended by the state for education. Line 4 adjusts for the midyear revenue reduction. Lines 5,6 and 7 are the adjustments agreed upon with the DOE and described in the MOU at the end of this memo, and line 8 subtracts the BIA contribution to the three tribal schools.

Table 4: Reconciliation Between State Output and Analytics Worksheets in the Maine Simulation Model

	Evidence-Based Model		EPS Revenue	
	Total	Per-Pupil	Total	Per-Pupil
Data from State Output worksheet	\$2,270,451,005	\$12,087	\$1,993,219,722	\$10,609
Add Local/State Revenue above/below EPS/EB	\$129,046,962	\$687	\$196,921,363	\$1,048
Subtract State-Only Revenue	\$63,811,153	\$340	\$63,811,153	\$340
Subtract Mid-Year reduction in EPS	\$0	\$0	\$50,861,540	\$271
Subtract Adj to Budgeted--Debt Service	\$3,088,547	\$16	\$3,088,547	\$16
Subtract Adj to Budgeted--Transportation (Buses)	\$944,042	\$5	\$944,042	\$5
Subtract Adj to Budgeted--Misc.	\$190,308	\$1	\$190,308	\$1
Subtract BIA contribution	\$104,910	\$1	\$104,910	\$1
Data from Analytics worksheet	\$2,335,581,904	\$12,411	\$2,075,363,482	\$11,024

Table A1 Individual SAU Output

SAU ID	SAU Name	Pupils	ED %	State Valuation Per-Pupil	Per-Capita Income	Mill Change from Current	Local Change PP from Current	State Change PP from Current	Current Actual PP	Evid Based Proposed PP
1155	South Portland School D	3,103	36%	\$1,204,882	\$28,597	0.00	\$0	\$445	\$11,564	\$12,009
1088	Lewiston School Departm	4,996	69%	\$467,224	\$20,014	0.98	\$458	\$1,791	\$10,490	\$12,739
3184	RSU 78	200	0%	\$5,254,250	\$23,926	0.00	\$0	(\$76)	\$15,469	\$15,394
1105	Medway School Departm	194	63%	\$318,605	\$21,030	0.00	\$0	\$7,814	\$11,105	\$18,919
1226	RSU 32/MSAD 32	294	70%	\$450,680	\$20,344	0.00	\$0	\$2,521	\$13,949	\$16,470
1134	Portland Public Schools	6,889	55%	\$1,148,248	\$27,794	0.00	\$0	\$415	\$12,401	\$12,816
1252	RSU 58/MSAD 58	621	68%	\$831,159	\$19,521	0.51	\$427	\$1,438	\$10,016	\$11,881
1012	Bar Harbor School Depar	426	15%	\$2,308,224	\$23,926	0.00	\$0	(\$76)	\$11,612	\$11,536
1011	Bangor School Departme	3,688	54%	\$668,862	\$24,179	0.00	\$0	\$1,952	\$10,273	\$12,224
1074	Hermon School Departm	932	24%	\$474,181	\$28,520	0.00	\$0	\$1,420	\$9,755	\$11,174
1213	RSU 85/MSAD 19	127	84%	\$1,365,138	\$20,515	0.00	\$0	\$5,767	\$13,665	\$19,432
1032	Castine School Departm	79	18%	\$4,730,380	\$19,818	0.30	\$1,402	\$69	\$14,572	\$16,044
1053	Easton School Departme	218	59%	\$1,085,550	\$21,227	0.00	\$0	\$2,840	\$13,697	\$16,537
1150	Sedgwick School Depart	138	68%	\$1,729,433	\$17,808	0.00	\$0	\$2,219	\$14,640	\$16,859
1095	Machias School Departm	318	77%	\$433,246	\$17,638	0.00	\$0	\$3,349	\$9,900	\$13,249
1271	Indian Township	186	86%	\$15,903	\$10,940	0.00	\$0	\$5,720	\$10,114	\$15,710
1070	Greenville School Depart	184	59%	\$1,848,282	\$25,160	0.00	\$0	\$318	\$14,498	\$14,816
3159	RSU 10	2,889	67%	\$526,346	\$23,926	0.00	\$0	\$2,219	\$11,873	\$14,092
1016	Biddeford School Depart	2,637	57%	\$927,624	\$23,988	0.55	\$513	\$1,188	\$10,602	\$12,302
1251	RSU 57/MSAD 57	3,397	0	\$761,429	\$22,671	0.00	\$0	\$906	\$9,942	\$10,848

Table A2 Total EB Revenue Per-Pupil Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	862	38%	\$834,235	\$24,535	0.17	\$132	\$660	\$9,732	\$10,524	15	3
Decile 2	1,376	39%	\$752,231	\$24,072	0.24	\$152	\$873	\$10,117	\$11,142	14	1
Decile 3	1,653	51%	\$526,483	\$23,327	0.03	\$13	\$1,423	\$9,992	\$11,428	12	0
Decile 4	1,161	37%	\$891,969	\$26,630	0.41	\$519	\$228	\$10,966	\$11,713	11	4
Decile 5	1,183	46%	\$866,618	\$22,560	0.18	\$189	\$990	\$10,864	\$12,042	14	2
Decile 6	1,358	54%	\$694,992	\$24,558	0.33	\$237	\$1,811	\$10,247	\$12,295	14	1
Decile 7	999	59%	\$633,538	\$23,044	0.41	\$194	\$1,635	\$10,887	\$12,717	10	2
Decile 8	1,699	41%	\$1,167,705	\$29,685	0.09	\$76	\$436	\$12,364	\$12,876	10	5
Decile 9	988	54%	\$727,252	\$22,830	0.16	\$86	\$1,689	\$11,584	\$13,359	18	1
Decile 10	215	53%	\$1,407,742	\$22,986	0.09	\$210	\$2,592	\$12,945	\$15,741	71	17
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$174	\$1,211	\$11,025	\$12,410	189	36

Table A3 SAU Valuation Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	569	60%	\$333,677	\$19,119	0.15	\$51	\$2,779	\$9,576	\$12,401	31	0
Decile 2	1,000	56%	\$435,075	\$21,051	0.02	\$8	\$2,116	\$10,126	\$12,250	17	0
Decile 3	1,160	56%	\$494,035	\$21,666	0.27	\$127	\$1,961	\$10,728	\$12,817	17	0
Decile 4	1,936	44%	\$554,352	\$25,295	0.28	\$156	\$1,459	\$10,445	\$12,059	10	0
Decile 5	1,159	48%	\$654,957	\$22,483	0.11	\$73	\$1,699	\$10,751	\$12,523	16	0
Decile 6	2,014	47%	\$720,760	\$26,410	0.44	\$314	\$1,028	\$10,771	\$12,113	8	1
Decile 7	1,055	47%	\$826,075	\$22,846	0.02	\$13	\$1,169	\$10,828	\$12,010	19	0
Decile 8	1,068	28%	\$1,013,826	\$28,712	0.08	\$75	\$399	\$11,261	\$11,734	13	4
Decile 9	1,384	47%	\$1,191,448	\$23,798	0.50	\$612	(\$168)	\$12,115	\$12,559	11	3
Decile 10	265	36%	\$2,295,026	\$26,202	0.11	\$282	(\$101)	\$13,350	\$13,532	47	28
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$174	\$1,211	\$11,025	\$12,410	189	36

Table A4 SAU Size Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	134	53%	\$1,521,238	\$22,832	0.35	\$340	\$2,611	\$11,842	\$14,788	119	20
Decile 2	838	52%	\$714,531	\$23,708	0.11	\$78	\$1,967	\$10,565	\$12,610	18	4
Decile 3	1,309	45%	\$835,278	\$24,848	0.08	\$86	\$1,287	\$11,172	\$12,545	11	3
Decile 4	1,773	43%	\$890,143	\$27,540	0.01	\$5	\$964	\$11,154	\$12,122	9	2
Decile 5	2,103	36%	\$776,274	\$30,047	0.11	\$128	\$640	\$11,492	\$12,261	5	4
Decile 6	2,354	50%	\$568,359	\$25,767	0.26	\$159	\$1,688	\$10,366	\$12,213	7	0
Decile 7	2,653	43%	\$987,539	\$26,731	0.36	\$434	\$85	\$11,724	\$12,243	6	2
Decile 8	3,102	50%	\$686,413	\$25,192	0.13	\$92	\$1,223	\$10,718	\$12,033	5	0
Decile 9	3,487	45%	\$763,249	\$25,979	0.30	\$194	\$1,199	\$9,968	\$11,361	6	0
Decile 10	4,981	54%	\$845,725	\$24,337	0.36	\$178	\$729	\$11,131	\$12,038	3	1
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$174	\$1,211	\$11,025	\$12,410	189	36

Table A5 SAU by Income Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	321	67%	\$512,087	\$16,994	0.29	\$181	\$2,747	\$10,246	\$13,168	56	0
Decile 2	640	60%	\$530,757	\$20,996	0.10	\$105	\$2,124	\$10,509	\$12,738	28	0
Decile 3	1,161	54%	\$708,774	\$22,374	0.34	\$272	\$1,429	\$10,383	\$12,084	14	2
Decile 4	557	52%	\$1,185,994	\$23,783	0.33	\$53	\$1,226	\$11,899	\$13,178	21	10
Decile 5	2,618	53%	\$795,896	\$23,926	0.30	\$221	\$1,104	\$11,394	\$12,719	6	1
Decile 6	1,758	48%	\$706,821	\$24,317	0.26	\$169	\$1,217	\$10,365	\$11,751	11	1
Decile 7	830	48%	\$657,673	\$25,776	0.34	\$123	\$1,441	\$10,465	\$12,029	18	2
Decile 8	1,230	42%	\$882,904	\$27,583	0.25	\$141	\$855	\$11,139	\$12,135	14	2
Decile 9	762	33%	\$1,358,062	\$30,137	0.23	\$450	\$240	\$11,848	\$12,537	12	10
Decile 10	1,197	15%	\$1,321,712	\$39,779	0.27	\$47	(\$133)	\$12,036	\$11,949	9	8
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$174	\$1,211	\$11,025	\$12,410	189	36

Table B1 Individual SAU Output

SAU ID	SAU Name	Pupils	ED %	State Valuation Per-Pupil	Per-Capita Income	Mill Change from Current	Local Change PP from Current	State Change PP from Current	Current Actual PP	Evid Based Proposed PP
1155	South Portland School D	3,103	36%	\$1,204,882	\$28,597	0.00	\$0	\$974	\$11,564	\$12,538
1088	Lewiston School Departm	4,996	69%	\$467,224	\$20,014	0.98	\$458	\$2,301	\$10,490	\$13,249
3184	RSU 78	200	0%	\$5,254,250	\$23,926	0.00	\$0	(\$76)	\$15,469	\$15,394
1105	Medway School Departm	194	63%	\$318,605	\$21,030	0.00	\$0	\$7,876	\$11,105	\$18,981
1226	RSU 32/MSAD 32	294	70%	\$450,680	\$20,344	0.00	\$0	\$2,492	\$13,949	\$16,441
1134	Portland Public Schools	6,889	55%	\$1,148,248	\$27,794	0.00	\$0	\$958	\$12,401	\$13,359
1252	RSU 58/MSAD 58	621	68%	\$831,159	\$19,521	0.51	\$427	\$1,665	\$10,016	\$12,108
1012	Bar Harbor School Depal	426	15%	\$2,308,224	\$23,926	0.00	\$0	(\$76)	\$11,612	\$11,536
1011	Bangor School Departme	3,688	54%	\$668,862	\$24,179	0.00	\$0	\$2,526	\$10,273	\$12,799
1074	Hermon School Departm	932	24%	\$474,181	\$28,520	0.00	\$0	\$1,966	\$9,755	\$11,721
1213	RSU 85/MSAD 19	127	84%	\$1,365,138	\$20,515	0.00	\$0	\$5,726	\$13,665	\$19,391
1032	Castine School Departm	79	18%	\$4,730,380	\$19,818	0.30	\$1,405	\$69	\$14,572	\$16,047
1053	Easton School Departme	218	59%	\$1,085,550	\$21,227	0.00	\$0	\$2,817	\$13,697	\$16,514
1150	Sedgwick School Depart	138	68%	\$1,729,433	\$17,808	0.00	\$0	\$2,258	\$14,640	\$16,898
1095	Machias School Departm	318	77%	\$433,246	\$17,638	0.00	\$0	\$3,246	\$9,900	\$13,146
1271	Indian Township	186	86%	\$15,903	\$10,940	0.00	\$0	\$5,668	\$10,114	\$15,657
1070	Greenville School Depart	184	59%	\$1,848,282	\$25,160	0.00	\$0	\$320	\$14,498	\$14,818
3159	RSU 10	2,889	67%	\$526,346	\$23,926	0.00	\$0	\$2,776	\$11,873	\$14,649
1016	Biddeford School Depart	2,637	57%	\$927,624	\$23,988	0.55	\$513	\$1,745	\$10,602	\$12,860
1251	RSU 57/MSAD 57	3,397	0	\$761,429	\$22,671	0.00	\$0	\$1,466	\$9,942	\$11,408

Table B2 Total EB Revenue Per-Pupil Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	780	38%	\$838,406	\$24,641	0.17	\$137	\$1,199	\$9,737	\$11,073	20	0
Decile 2	1,226	40%	\$747,970	\$24,224	0.18	\$116	\$1,472	\$10,029	\$11,617	15	2
Decile 3	1,587	49%	\$664,166	\$22,091	0.12	\$94	\$1,555	\$10,260	\$11,909	11	1
Decile 4	1,081	41%	\$728,946	\$25,366	0.44	\$494	\$1,154	\$10,540	\$12,189	16	2
Decile 5	1,073	44%	\$874,684	\$24,022	0.19	\$219	\$1,380	\$10,928	\$12,528	16	1
Decile 6	1,741	47%	\$882,059	\$26,578	0.11	\$88	\$1,899	\$10,814	\$12,800	8	3
Decile 7	1,283	60%	\$816,857	\$22,883	0.50	\$299	\$1,910	\$10,898	\$13,107	12	1
Decile 8	1,884	49%	\$920,728	\$27,011	0.11	\$84	\$1,289	\$12,015	\$13,388	11	0
Decile 9	1,050	46%	\$1,017,928	\$25,291	0.17	\$100	\$1,625	\$12,073	\$13,797	14	3
Decile 10	228	54%	\$1,154,898	\$22,901	0.08	\$189	\$2,990	\$12,682	\$15,856	75	14
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$181	\$1,656	\$11,025	\$12,862	198	27

Table B3 SAU Valuation Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	569	60%	\$333,677	\$19,119	0.15	\$51	\$3,164	\$9,576	\$12,786	31	0
Decile 2	1,000	56%	\$435,075	\$21,051	0.02	\$8	\$2,599	\$10,126	\$12,733	17	0
Decile 3	1,160	56%	\$494,035	\$21,666	0.27	\$127	\$2,448	\$10,728	\$13,303	17	0
Decile 4	1,936	44%	\$554,352	\$25,295	0.28	\$156	\$1,973	\$10,445	\$12,573	10	0
Decile 5	1,159	48%	\$654,957	\$22,483	0.11	\$73	\$2,209	\$10,751	\$13,033	16	0
Decile 6	2,014	47%	\$720,760	\$26,410	0.44	\$314	\$1,552	\$10,771	\$12,638	9	0
Decile 7	1,055	47%	\$826,075	\$22,846	0.02	\$13	\$1,670	\$10,828	\$12,511	19	0
Decile 8	1,068	28%	\$1,013,826	\$28,712	0.08	\$75	\$931	\$11,261	\$12,266	17	0
Decile 9	1,384	47%	\$1,191,448	\$23,798	0.50	\$612	\$344	\$12,115	\$13,071	12	2
Decile 10	265	36%	\$2,295,026	\$26,202	0.15	\$345	(\$75)	\$13,350	\$13,621	50	25
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$181	\$1,656	\$11,025	\$12,862	198	27

Table B4 SAU Size Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	134	53%	\$1,521,238	\$22,832	0.37	\$351	\$2,645	\$11,842	\$14,833	121	18
Decile 2	838	52%	\$714,531	\$23,708	0.12	\$92	\$2,299	\$10,565	\$12,956	19	3
Decile 3	1,309	45%	\$835,278	\$24,848	0.08	\$86	\$1,792	\$11,172	\$13,050	12	2
Decile 4	1,773	43%	\$890,143	\$27,540	0.01	\$5	\$1,394	\$11,154	\$12,553	10	1
Decile 5	2,103	36%	\$776,274	\$30,047	0.12	\$140	\$1,133	\$11,492	\$12,764	8	1
Decile 6	2,354	50%	\$568,359	\$25,767	0.26	\$159	\$2,233	\$10,366	\$12,758	7	0
Decile 7	2,653	43%	\$987,539	\$26,731	0.38	\$461	\$562	\$11,724	\$12,748	6	2
Decile 8	3,102	50%	\$686,413	\$25,192	0.13	\$92	\$1,772	\$10,718	\$12,582	5	0
Decile 9	3,487	45%	\$763,249	\$25,979	0.30	\$194	\$1,750	\$9,968	\$11,913	6	0
Decile 10	4,981	54%	\$845,725	\$24,337	0.36	\$178	\$1,268	\$11,131	\$12,577	4	0
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$181	\$1,656	\$11,025	\$12,862	198	27

Table B5 SAU by Income Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	321	67%	\$512,087	\$16,994	0.32	\$184	\$3,090	\$10,246	\$13,514	56	0
Decile 2	640	60%	\$530,757	\$20,996	0.11	\$106	\$2,596	\$10,509	\$13,211	28	0
Decile 3	1,161	54%	\$708,774	\$22,374	0.37	\$286	\$1,900	\$10,383	\$12,569	14	2
Decile 4	557	52%	\$1,185,994	\$23,783	0.35	\$68	\$1,550	\$11,899	\$13,517	23	8
Decile 5	2,618	53%	\$795,896	\$23,926	0.30	\$221	\$1,650	\$11,394	\$13,265	7	0
Decile 6	1,758	48%	\$706,821	\$24,317	0.26	\$169	\$1,749	\$10,365	\$12,283	12	0
Decile 7	830	48%	\$657,673	\$25,776	0.35	\$125	\$1,896	\$10,465	\$12,486	18	2
Decile 8	1,230	42%	\$882,904	\$27,583	0.25	\$141	\$1,347	\$11,139	\$12,626	14	2
Decile 9	762	33%	\$1,358,062	\$30,137	0.24	\$450	\$622	\$11,848	\$12,920	13	9
Decile 10	1,197	15%	\$1,321,712	\$39,779	0.29	\$78	\$278	\$12,036	\$12,392	13	4
Weighted Avg	817	47%	\$865,696	\$23,926	0.20	\$181	\$1,656	\$11,025	\$12,862	198	27

Table C1 Individual SAU Output

SAU ID	SAU Name	Pupils	ED %	State Valuation Per-Pupil	Per-Capita Income	Mill Change from Current	Local Change PP from Current	State Change PP from Current	Current Actual PP	Evid Based Proposed PP
1155	South Portland School D	3,103	36%	\$1,204,882	\$28,597	0.00	\$0	\$1,469	\$11,564	\$13,033
1088	Lewiston School Departn	4,996	69%	\$467,224	\$20,014	0.13	\$61	\$2,188	\$10,490	\$12,739
3184	RSU 78	200	0%	\$5,254,250	\$23,926	0.00	\$0	(\$76)	\$15,469	\$15,394
1105	Medway School Departm	194	63%	\$318,605	\$21,030	0.00	\$0	\$8,085	\$11,105	\$19,190
1226	RSU 32/MSAD 32	294	70%	\$450,680	\$20,344	0.00	\$0	\$2,904	\$13,949	\$16,853
1134	Portland Public Schools	6,889	55%	\$1,148,248	\$27,794	0.00	\$0	\$1,391	\$12,401	\$13,792
1252	RSU 58/MSAD 58	621	68%	\$831,159	\$19,521	0.00	\$0	\$2,145	\$10,016	\$12,161
1012	Bar Harbor School Depal	426	15%	\$2,308,224	\$23,926	0.00	\$0	(\$76)	\$11,612	\$11,536
1011	Bangor School Departme	3,688	54%	\$668,862	\$24,179	0.00	\$0	\$2,520	\$10,273	\$12,793
1074	Hermon School Departm	932	24%	\$474,181	\$28,520	0.00	\$0	\$1,823	\$9,755	\$11,577
1213	RSU 85/MSAD 19	127	84%	\$1,365,138	\$20,515	0.00	\$0	\$6,927	\$13,665	\$20,592
1032	Castine School Departm	79	18%	\$4,730,380	\$19,818	0.30	\$1,402	\$69	\$14,572	\$16,044
1053	Easton School Departme	218	59%	\$1,085,550	\$21,227	0.00	\$0	\$3,763	\$13,697	\$17,460
1150	Sedgwick School Depart	138	68%	\$1,729,433	\$17,808	0.00	\$0	\$3,689	\$14,640	\$18,329
1095	Machias School Departm	318	77%	\$433,246	\$17,638	0.00	\$0	\$3,717	\$9,900	\$13,618
1271	Indian Township	186	86%	\$15,903	\$10,940	0.00	\$0	\$5,734	\$10,114	\$15,723
1070	Greenville School Depart	184	59%	\$1,848,282	\$25,160	0.00	\$0	\$447	\$14,498	\$14,945
3159	RSU 10	2,889	67%	\$526,346	\$23,926	0.00	\$0	\$2,666	\$11,873	\$14,540
1016	Biddeford School Depart	2,637	57%	\$927,624	\$23,988	0.00	\$0	\$1,976	\$10,602	\$12,578
1251	RSU 57/MSAD 57	3,397	0	\$761,429	\$22,671	0.00	\$0	\$1,553	\$9,942	\$11,495

Table C2 Total EB Revenue Per-Pupil Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	695	37%	\$883,449	\$23,921	0.02	\$37	\$1,244	\$9,788	\$11,069	23	3
Decile 2	1,603	44%	\$737,739	\$24,374	0.01	\$13	\$1,368	\$10,124	\$11,505	10	2
Decile 3	2,042	48%	\$587,395	\$25,143	0.20	\$253	\$1,365	\$10,164	\$11,781	8	1
Decile 4	1,054	43%	\$827,472	\$22,567	0.05	\$63	\$1,347	\$10,725	\$12,135	16	1
Decile 5	1,330	48%	\$724,251	\$25,835	0.04	\$29	\$2,091	\$10,350	\$12,470	15	0
Decile 6	1,562	57%	\$613,591	\$22,682	0.04	\$20	\$2,301	\$10,433	\$12,754	11	1
Decile 7	995	41%	\$1,061,179	\$25,383	0.00	\$11	\$1,618	\$11,439	\$13,068	16	2
Decile 8	1,304	52%	\$821,949	\$24,317	0.03	\$17	\$1,785	\$11,796	\$13,598	13	1
Decile 9	1,628	43%	\$1,013,404	\$28,113	0.00	\$1	\$1,387	\$12,454	\$13,842	12	0
Decile 10	220	54%	\$1,365,083	\$23,011	0.06	\$162	\$3,074	\$12,844	\$16,075	75	15
Weighted Avg	817	47%	\$865,696	\$23,926	0.05	\$61	\$1,770	\$11,025	\$12,855	199	26

Table C3 SAU Valuation Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	569	60%	\$333,677	\$19,119	0.04	\$16	\$3,063	\$9,576	\$12,648	31	0
Decile 2	1,000	56%	\$435,075	\$21,051	0.00	\$1	\$2,486	\$10,126	\$12,613	17	0
Decile 3	1,160	56%	\$494,035	\$21,666	0.03	\$16	\$2,381	\$10,728	\$13,125	17	0
Decile 4	1,936	44%	\$554,352	\$25,295	0.01	\$7	\$1,930	\$10,445	\$12,382	10	0
Decile 5	1,159	48%	\$654,957	\$22,483	0.01	\$3	\$2,255	\$10,751	\$13,010	16	0
Decile 6	2,014	47%	\$720,760	\$26,410	0.04	\$32	\$1,640	\$10,771	\$12,443	9	0
Decile 7	1,055	47%	\$826,075	\$22,846	0.00	\$0	\$1,872	\$10,828	\$12,699	19	0
Decile 8	1,068	28%	\$1,013,826	\$28,712	0.00	\$0	\$1,261	\$11,261	\$12,521	17	0
Decile 9	1,384	47%	\$1,191,448	\$23,798	0.22	\$268	\$840	\$12,115	\$13,224	12	2
Decile 10	265	36%	\$2,295,026	\$26,202	0.09	\$243	\$182	\$13,350	\$13,775	51	24
Weighted Avg	817	47%	\$865,696	\$23,926	0.05	\$61	\$1,770	\$11,025	\$12,855	199	26

Table C4 SAU Size Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	134	53%	\$1,521,238	\$22,832	0.25	\$256	\$3,029	\$11,842	\$15,122	121	18
Decile 2	838	52%	\$714,531	\$23,708	0.02	\$35	\$2,373	\$10,565	\$12,973	19	3
Decile 3	1,309	45%	\$835,278	\$24,848	0.01	\$9	\$1,803	\$11,172	\$12,984	12	2
Decile 4	1,773	43%	\$890,143	\$27,540	0.00	\$0	\$1,491	\$11,154	\$12,645	10	1
Decile 5	2,103	36%	\$776,274	\$30,047	0.02	\$20	\$1,227	\$11,492	\$12,739	9	0
Decile 6	2,354	50%	\$568,359	\$25,767	0.02	\$12	\$2,171	\$10,366	\$12,549	7	0
Decile 7	2,653	43%	\$987,539	\$26,731	0.17	\$219	\$744	\$11,724	\$12,687	6	2
Decile 8	3,102	50%	\$686,413	\$25,192	0.00	\$0	\$1,807	\$10,718	\$12,524	5	0
Decile 9	3,487	45%	\$763,249	\$25,979	0.02	\$16	\$1,847	\$9,968	\$11,831	6	0
Decile 10	4,981	54%	\$845,725	\$24,337	0.03	\$15	\$1,447	\$11,131	\$12,594	4	0
Weighted Avg	817	47%	\$865,696	\$23,926	0.05	\$61	\$1,770	\$11,025	\$12,855	199	26

Table C5 SAU by Income Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average State Valuation PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	321	67%	\$512,087	\$16,994	0.17	\$41	\$3,143	\$10,246	\$13,425	56	0
Decile 2	640	60%	\$530,757	\$20,996	0.03	\$18	\$2,571	\$10,509	\$13,098	28	0
Decile 3	1,161	54%	\$708,774	\$22,374	0.11	\$67	\$1,970	\$10,383	\$12,420	14	2
Decile 4	557	52%	\$1,185,994	\$23,783	0.27	\$33	\$1,783	\$11,899	\$13,714	23	8
Decile 5	2,618	53%	\$795,896	\$23,926	0.04	\$27	\$1,780	\$11,394	\$13,201	7	0
Decile 6	1,758	48%	\$706,821	\$24,317	0.12	\$24	\$1,805	\$10,365	\$12,195	12	0
Decile 7	830	48%	\$657,673	\$25,776	0.18	\$20	\$1,919	\$10,465	\$12,405	18	2
Decile 8	1,230	42%	\$882,904	\$27,583	0.15	\$57	\$1,553	\$11,139	\$12,749	15	1
Decile 9	762	33%	\$1,358,062	\$30,137	0.16	\$286	\$825	\$11,848	\$12,959	13	9
Decile 10	1,197	15%	\$1,321,712	\$39,779	0.27	\$47	\$460	\$12,036	\$12,543	13	4
Weighted Avg	817	47%	\$865,696	\$23,926	0.05	\$61	\$1,770	\$11,025	\$12,855	199	26

Table D1 Individual SAU Output

SAU ID	SAU Name	Pupils	ED %	Income Adjusted Per-Pupil	Per-Capita Income	Mill Change from Current	Local Change PP from Current	State Change PP from Current	Current Actual PP	Evid Based Proposed PP
1155	South Portland School D	3,103	36%	\$1,322,504	\$28,597	0.00	\$1,031	(\$194)	\$11,564	\$12,401
1088	Lewiston School Departn	4,996	69%	\$429,030	\$20,014	0.98	\$160	\$2,089	\$10,490	\$12,739
3184	RSU 78	200	0%	\$5,254,250	\$23,926	0.00	\$0	(\$76)	\$15,469	\$15,394
1105	Medway School Departm	194	63%	\$299,324	\$21,030	0.00	(\$313)	\$7,964	\$11,105	\$18,756
1226	RSU 32/MSAD 32	294	70%	\$416,946	\$20,344	0.00	(\$319)	\$2,784	\$13,949	\$16,413
1134	Portland Public Schools	6,889	55%	\$1,241,072	\$27,794	0.00	\$837	(\$309)	\$12,401	\$12,929
1252	RSU 58/MSAD 58	621	68%	\$754,651	\$19,521	0.51	(\$170)	\$2,035	\$10,016	\$11,881
1012	Bar Harbor School Depal	426	15%	\$2,308,224	\$23,926	0.00	\$0	(\$76)	\$11,612	\$11,536
1011	Bangor School Departme	3,688	54%	\$672,402	\$24,179	0.00	\$31	\$1,924	\$10,273	\$12,228
1074	Hermon School Departm	932	24%	\$519,708	\$28,520	0.00	\$374	\$1,065	\$9,755	\$11,193
1213	RSU 85/MSAD 19	127	84%	\$1,267,835	\$20,515	0.00	(\$882)	\$6,526	\$13,665	\$19,309
1032	Castine School Departm	79	18%	\$4,324,310	\$19,818	0.61	\$1,402	\$69	\$14,572	\$16,044
1053	Easton School Departme	218	59%	\$1,024,328	\$21,227	0.00	(\$712)	\$3,317	\$13,697	\$16,302
1150	Sedgwick School Depart	138	68%	\$1,508,329	\$17,808	0.00	(\$1,744)	\$3,944	\$14,640	\$16,840
1095	Machias School Departm	318	77%	\$376,317	\$17,638	0.00	(\$573)	\$3,793	\$9,900	\$13,121
1271	Indian Township	186	86%	\$11,927	\$10,940	0.00	\$0	\$5,751	\$10,114	\$15,741
1070	Greenville School Depart	184	59%	\$1,895,957	\$25,160	0.00	\$345	\$318	\$14,498	\$15,161
3159	RSU 10	2,889	67%	\$526,346	\$23,926	0.00	\$0	\$2,219	\$11,873	\$14,092
1016	Biddeford School Depart	2,637	57%	\$928,832	\$23,988	0.55	\$522	\$1,179	\$10,602	\$12,302
1251	RSU 57/MSAD 57	3,397	0	\$741,463	\$22,671	0.00	(\$156)	\$1,061	\$9,942	\$10,847

Table D2 Total EB Revenue Per-Pupil Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average Income Adjusted PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	688	44%	\$798,573	\$22,992	0.17	\$242	\$708	\$9,730	\$10,679	20	3
Decile 2	2,050	39%	\$693,583	\$25,684	0.23	\$688	\$737	\$9,773	\$11,197	8	2
Decile 3	1,531	49%	\$620,765	\$23,288	0.09	\$66	\$1,260	\$10,141	\$11,467	11	2
Decile 4	1,056	41%	\$859,219	\$23,899	0.34	\$730	\$223	\$10,867	\$11,820	15	2
Decile 5	1,225	52%	\$704,645	\$23,656	0.19	\$171	\$1,603	\$10,399	\$12,173	14	2
Decile 6	1,336	51%	\$857,579	\$23,597	0.34	\$574	\$1,120	\$10,757	\$12,450	12	2
Decile 7	1,884	59%	\$872,391	\$22,092	0.39	\$413	\$943	\$11,478	\$12,834	9	1
Decile 8	1,129	53%	\$793,939	\$23,597	0.00	\$165	\$1,437	\$11,537	\$13,139	15	1
Decile 9	937	39%	\$947,254	\$24,880	0.15	\$1,038	\$568	\$12,231	\$13,838	15	6
Decile 10	221	41%	\$2,024,717	\$24,297	0.07	\$1,022	\$1,970	\$13,279	\$16,265	65	20
Weighted Avg	817	47%	\$915,335	\$23,926	0.20	\$515	\$1,063	\$11,025	\$12,603	184	41

Table D3 SAU Income Adjusted Valuation Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average Income Adjusted PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	569	60%	\$316,622	\$19,119	0.15	(\$105)	\$2,912	\$9,576	\$12,377	31	0
Decile 2	1,000	56%	\$426,171	\$21,051	0.02	(\$73)	\$2,185	\$10,126	\$12,239	17	0
Decile 3	1,160	56%	\$482,450	\$21,666	0.27	\$27	\$2,052	\$10,728	\$12,807	17	0
Decile 4	1,936	44%	\$570,648	\$25,295	0.28	\$295	\$1,332	\$10,445	\$12,071	10	0
Decile 5	1,159	48%	\$665,883	\$22,483	0.11	\$173	\$1,613	\$10,751	\$12,538	15	1
Decile 6	2,014	47%	\$758,169	\$26,410	0.44	\$681	\$736	\$10,771	\$12,187	8	1
Decile 7	1,055	47%	\$827,574	\$22,846	0.02	\$35	\$1,158	\$10,828	\$12,020	19	0
Decile 8	1,068	28%	\$1,160,937	\$28,712	0.08	\$1,415	(\$341)	\$11,261	\$12,334	11	6
Decile 9	1,384	47%	\$1,266,740	\$23,798	0.48	\$1,238	(\$690)	\$12,115	\$12,663	9	5
Decile 10	265	36%	\$2,529,067	\$26,202	0.10	\$1,396	(\$102)	\$13,350	\$14,644	47	28
Weighted Avg	817	47%	\$915,335	\$23,926	0.20	\$515	\$1,063	\$11,025	\$12,603	184	41

Table D4 SAU Size Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average Income Adjusted PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	134	53%	\$1,602,283	\$22,832	0.34	\$445	\$2,719	\$11,842	\$15,000	119	20
Decile 2	838	52%	\$727,836	\$23,708	0.12	\$180	\$2,028	\$10,565	\$12,772	18	4
Decile 3	1,309	45%	\$878,519	\$24,848	0.08	\$365	\$1,331	\$11,172	\$12,869	11	3
Decile 4	1,773	43%	\$971,832	\$27,540	0.01	\$621	\$765	\$11,154	\$12,540	8	3
Decile 5	2,103	36%	\$839,522	\$30,047	0.11	\$749	\$147	\$11,492	\$12,388	5	4
Decile 6	2,354	50%	\$595,394	\$25,767	0.26	\$403	\$1,477	\$10,366	\$12,246	6	1
Decile 7	2,653	43%	\$1,068,788	\$26,731	0.35	\$998	(\$133)	\$11,724	\$12,590	6	2
Decile 8	3,102	50%	\$717,398	\$25,192	0.13	\$354	\$1,037	\$10,718	\$12,110	4	1
Decile 9	3,487	45%	\$801,119	\$25,979	0.30	\$493	\$1,040	\$9,968	\$11,502	5	1
Decile 10	4,981	54%	\$873,140	\$24,337	0.36	\$431	\$515	\$11,131	\$12,077	2	2
Weighted Avg	817	47%	\$915,335	\$23,926	0.20	\$515	\$1,063	\$11,025	\$12,603	184	41

Table D5 SAU by Income Deciles

Decile	Average # of Pupils	Average Econ Disadv	Average Income Adjusted PP	Average Per-Capita Income	Average Mill Change	Average Local Change from Current PP	Average State Change from Current PP	Average Current Actual PP	Average EB Proposed PP	# SAUs Increase State Aid	# SAUs Decrease State Aid
Decile 1	321	67%	\$458,944	\$16,994	0.37	(\$219)	\$3,114	\$10,246	\$13,136	56	0
Decile 2	640	60%	\$500,088	\$20,996	0.11	(\$175)	\$2,361	\$10,509	\$12,696	28	0
Decile 3	1,161	54%	\$686,364	\$22,374	0.36	\$104	\$1,582	\$10,383	\$12,069	14	2
Decile 4	557	52%	\$1,183,527	\$23,783	0.34	\$32	\$1,241	\$11,899	\$13,172	21	10
Decile 5	2,618	53%	\$795,896	\$23,926	0.30	\$221	\$1,104	\$11,394	\$12,719	6	1
Decile 6	1,758	48%	\$710,870	\$24,317	0.25	\$201	\$1,188	\$10,365	\$11,754	11	1
Decile 7	830	48%	\$684,604	\$25,776	0.32	\$337	\$1,258	\$10,465	\$12,060	18	2
Decile 8	1,230	42%	\$951,822	\$27,583	0.18	\$698	\$362	\$11,139	\$12,198	13	3
Decile 9	762	33%	\$1,534,684	\$30,137	0.18	\$1,555	(\$287)	\$11,848	\$13,116	11	11
Decile 10	1,197	15%	\$1,629,918	\$39,779	0.11	\$2,254	(\$1,064)	\$12,036	\$13,226	6	11
Weighted Avg	817	47%	\$915,335	\$23,926	0.20	\$515	\$1,063	\$11,025	\$12,603	184	41



MEMORANDUM OF UNDERSTANDING

To: Wendy Cherubini, Maine Office of Program Evaluation and Government Accountability (OPEGA)

From: Lawrence O. Picus on behalf of Lawrence O. Picus and Associates
Jim Rier on behalf of Maine Department of Education

Subject: **Agreement on Cost of Education Comparison**

Date: October 24, 2013

During meetings with the Joint Legislative Committee on Education and Cultural Affairs (hereinafter the Committee) on August 1, 2013, the Committee requested that Lawrence O. Picus and Associates and the Maine Department of Education (DOE) agree on a consistent cost of education for the 2012-13 school year. A single figure of reference would aid discussion on the differences between the Essential Programs and Services (EPS) and Evidence Based (EB) models of school finance.

Staff of Lawrence O. Picus and Associates and the DOE selected a cost of education of \$1,993,219,722. This figure is shown on Jim Rier's 6-28-13 Annual Funding Graph (Education Funding Law Implementation, State/Local Share of Education Costs). This figure represents the 2012-13 education budget, which:

1. Excludes teacher retirement
2. Excludes Local Only Debt
3. Includes state-only education revenue (i.e. revenue for education that is not dispersed to SAUs)
4. Represents 100 percent funded EPS

Each of the budgetary components of the \$1,993,219,722 cost of education is detailed in Lawrence O. Picus and Associate's excel-based model (ME Picus and Assoc EB Model.xls, State Output worksheet), which makes line-by-line component comparisons to illustrate the differences between the EPS and EB approaches.