



Essential

Programs & Services

Integrated with Chapter 712 Funding Law

RSU/SAD#35 Elliot - South Berwick

Joint Committee on Education and Cultural Affairs

January 26, 2011

The Focus of Today's Agenda

Essential Programs and Services

- The New Basis for Determining the Cost of Education in it's sixth year since Implemented – FY10/11***
- EPS Cost Component Calculations***

Maine's Funding Formula for Sharing the Costs of K-12 Education Between State and Local

- Determine the EPS Defined Cost for each Unit***
- Determine the Required Local Share of Those Costs***
- The Difference Between the Two is the State Share***



Essential

Programs & Services

The Concept:

*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 K-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

Applying the EPS Model to **SAD#35** FY2011

100% EPS Model

\$23,922,525
State & Local

Debt Service

\$1,552,213

- *Major Capital Construction Debt*
- *Temporary Lease Space*
- *Purchase Conversions*

Other Subsidizable Costs

\$3,989,344

- *Special Education*
- *Transportation*
- *Vocational Education*
- *Gifted & Talented*

Operating Costs

\$18,380,968

- *Salary and Benefits*
- *System Administration*
- *Operation & Maintenance*
- *Supplies & Equipment*
- *Other Instructional Support*

Operating Costs

Key EPS Operating Cost Components

-  **Student Demographics**
(SAU Pupil Counts for K-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 K-2 Pupils, Standards Implementation, and Technology Resources)
-  **Other Adjustments**
(Isolated Small Schools, Declining Enrollments, Adult Education, And Equivalent Instruction)

Operating Costs

Total Operating Cost Calculation for RSU/SAD#35

Total Population		Pupils	EPS Rate	Total Allocation
• K-8 Pupils		1718.5	X \$6570.00 =	\$11,290,545.00
• 9-12 Pupils		781.0	X \$6905.00 =	\$5,392,805.00
				\$16,683,350.00
Weighted Amounts		EPS wt.		
• Disadvantaged K-8	.15	X	303.0	X \$6570.00 = \$298,606.50
(@17.63%) 9-12	.15	X	137.7	X \$6905.00 = \$142,622.78
• Limited English K-8	.70	X	9.0	X \$6570.00 = \$41,391.00
9-12	.70	X	2.0	X \$6905.00 = \$9,667.00
				\$492,287.28
Targeted Amounts		EPS wt.		
• Standards Implementation K-12			2499.5	X \$42.00 = \$104,979.00
• Technology K-8			1718.5	X \$95.00 = \$163,257.50
• Technology 9-12			781.0	X \$288.00 = \$224,928.00
• K-2 Pupils	.10	X	607.0	X \$6570.00 = \$398,799.00
				\$891,963.50
Other Adjustments				
• Isolated Small Schools K-8 and/or 9-12				\$0.00
• Declining Enrollment				\$264,425.40
• Adult Education Courses & Equivalent Instruction				\$48,941.75
Total EPS Operating Allocation				\$18,380,967.93

Operating Costs

Total Operating Cost Calculation for SAD#35

Total Population	Pupils		EPS Rate	Total Allocation
• K-8 Pupils	1718.5	X	\$6570.00 =	\$11,290,545.00
• 9-12 Pupils	781.0	X	\$6905.00 =	\$5,392,805.00
				\$16,683,350.00

Details of the EPS Per Pupil Rate Calculation

(Per Pupil Amounts Tailored for Each Individual SAU That Reflect Costs for Personnel, Administration, and Instructional Support)

Computation of EPS Rates **RSU/SAD35**

FY11

Page 1 Line 12A - Teachers Salary

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,150.0	564.0	1,714.5 (69%)	779.5 (31%)	2,494.0

12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE	= Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	67.6	35.3 (16:1)	52.0 (15:1)	154.9	156.7	= .99	X	7,505,004	=	5,126,668	2,303,286

Actual FTE Staff Reported

Attending K-5 Pupils $\frac{1,150.0}{17} = 67.6$ Full Time Equivalent (FTE) Staff

EPS total salary equals 156.7 Actual FTE's inserted in the state Teacher Salary Matrix for FY'11

EPS total salary adjusted to reflect EPS to Actual Staff Ratio

EPS Staff $\frac{154.9}{156.7} = .99$ X \$7,505,004 X .69 (K-8 %Staff) = \$5,126,668

SALARY MATRIX FOR 2010-11 FUNDING

SALARY MATRIX for Teachers, Guidance/Counseling and Library

		Education Category				
Years of Experience	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	

		Education Category				
Years of Experience	BA only	BA+15 BA+30	MA or MA+15	MA+30 or CAS	Doctorate	
<1	31,408	32,664	36,433	38,946	39,260	
1-5	33,607	34,863	38,632	41,144	41,459	
6-10	38,318	39,888	43,343	46,170	46,170	
11-15	43,657	45,228	48,682	51,195	51,509	
16-20	48,996	50,253	54,022	56,534	56,848	
21-25	52,765	54,336	57,791	60,617	60,617	
26-30	54,650	56,220	59,675	62,188	62,502	
31+	55,278	56,534	60,303	62,816	63,130	

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

		K-5	6-8	K-8	9-12	TOTAL
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2009	1,150.0	564.5	1,714.5 (69%)	779.5 (31%)	2,494.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Total Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	67.6 (17:1)	35.5 (16:1)	52.0 (15:1)	=	154.9	/	156.7	=	.99	X	7,505,004	=	5,126,668	
B. GUIDANCE													241,219	
C. LIBRARIANS													127,645	
D. HEALTH (Nurse)													99,326	
													<u>5,594,858</u>	
											TOTAL			

14. Salary Benefits	EPS Percentage
A. Teachers, Guidance, Librarians, and Health	19.00%
	1,063,023

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

\$5,594,858 X .19 = \$1,063,023

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

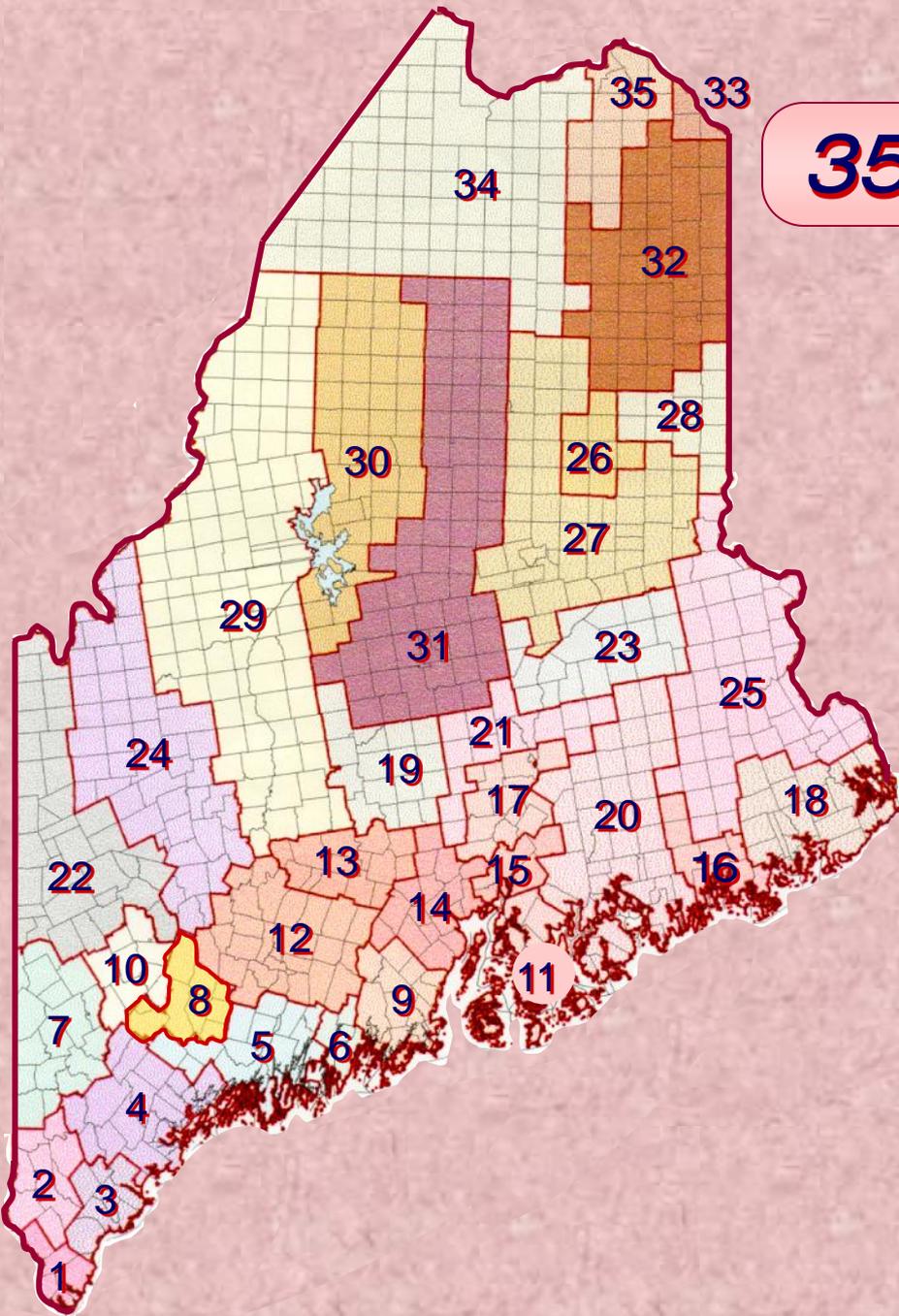
	K-5	6-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2009	1,150.0	564.5	1,714.5 (69%)	779.5 (31%) 2,494.0
12 Position	K-5	6-8	9-12	E.P.S. FTE Actual FTE = Ratio X EPS Total Salary = Elementary Salary Secondary Salary
A. TEACHERS	67.6 (17:1)	35.3 (16:1)	52.0 (15:1)	= 154.9 / 156.7 = .99 X 7,505,004 = 5,126,668 2,303,286
B. GUIDANCE				241,219
C. LIBRARIANS				127,645
D. HEALTH (Nurse)				99,326
E. EDUCATION TECHS				261,017
F. LIBRARY TECHS				65,416
G. CLERICAL				261,412
H. SCHOOL ADMIN.				454,277
				TOTAL K-8 SALARIES \$6,636,980
13. Other Support Costs (Per Pupil)	K-8	9-12		2,894,078
14. Salary Benefits		EPS Percentage		TOTAL K-8 SALARY BENEFITS \$1,319,947
15. Regional Adjustment For Salaries, Benefits, & Substitutes, (Factor 1.06)				481,118
16. Adjustment for Title I Revenues				-68,693
17. TOTALS				11,263,430
18. E.P.S Rates				6,570

Regional Adjustment K-8

**Total Salaries (\$6,636,980) +Benefits (\$1,319,947) +Substitutes 13A (\$61,722)
Increased or Decreased by Labor Market Area Factor**

\$8,018,649 X +.06 = \$481,118

35 Labor Market Areas



- 1. Kittery/York(1.06)
- 2. Sanford(1.03)
- 3. Biddeford(1.09)
- 4. Portland(1.08)
- 5. BathBruns(1.02)
- 6. Boothbay(1.03)
- 7. Sebago Lakes(.94)
- 8. Lew-Auburn(.98)
- 9. Rockland(1.00)
- 10. NorwayParis(.94)
- 11. Stonington(.95)
- 12. Augusta(.95)
- 13. Waterville(.97)
- 14. Belfast(1.01)
- 15. Bucksport(.94)
- 16. Jonesport(.84)
- 17. Bangor(1.02)
- 18. Machias(.84)
- 19. Dexter(.94)
- 20. Ellsworth(.93)
- 21. Otr Bangor(.89)
- 22. Rumford(.93)
- 23. Lincoln(.86)
- 24. Farmington(.96)
- 25. Calais(.96)
- 26. Patten(.88)
- 27. Millinocket(.88)
- 28. Houlton(.88)
- 29. Skowhegan(1.03)
- 30. Greenville(.95)
- 31. DoverFoxcrft(.95)
- 32. Presque Isle(.90)
- 33. Van Buren(.99)
- 34. Fort Kent(.99)
- 35. Madawaska(.99)

Page 1 Line 18 E.P.S Rates **SAD#35**

	K-5	6-8	K-8	9-12	TOTAL			
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER) , CALENDAR YEAR 2009	1,150.0	564.5	1,714.5 (69%)	779.5 (31%)	2,494.0			
12 Position	K-5	6-8	9-12	E.P.S. FTE	Actual FTE = Ratio X	EPS Total Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	67.6 (17:1)	35.3 (16:1)	52.0 (15:1)	= 154.9 / 156.7	= .99 X	7,505,004 =	5,126,668	2,303,286
B. GUIDANCE							241,219	
C. LIBRARIANS							127,645	
D. HEALTH (Nurse)							99,326	
E. EDUCATION TECHS							261,017	
F. LIBRARY TECHS							65,416	
G. CLERICAL							261,412	
H. SCHOOL ADMIN.							454,277	
13. Other Support Costs (Per Pupil)		K-8	9-12				2,894,078	
14. Salary Benefits				EPS Percentage			1,319,947	
15. Regional Adjustment For Salaries, Benefits, & Substitutes, (Factor 1.06)							481,118	
16. Adjustment for Title I Revenues							-68,693	
17. TOTALS							11,263,430	
18. E.P.S Rates							6,570	

K-8 EPS Rate Equals Total Divided by Attending Pupil Count

$$\frac{\$11,263,430}{1,714.5} = \$6,570$$

A. OPERATING COST ALLOCATION

SAD#35

Page 2 Line 21 - Basic Counts

19. RESIDENT PUPILS	K-8	9-12	TOTAL
APRIL 2007	1,743.0	833.0	2,576.0
OCTOBER 2007	1,731.0	831.0	2,562.0
APRIL 2008	1,741.0	817.0	2,558.0
OCTOBER 2008	1,745.0	791.0	2,536.0
APRIL 2009	1,741.0	786.0	2,527.0
OCTOBER 2009	1,696.0	776.0	2,472.0
AVERAGE OF 6 COUNTS		805.66	

21. BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ.		SAU EPS RATES		
K-8 PUPILS	1,718.5	14.33	X	6,570.00	=	11,384,693.10
9-12 PUPILS	781.0	24.66	X	6,905.00	=	5,563,082.30
ADULT ED COURSES AT .1	5.6		X	6,905.00	=	38,668.00
K-8 EQUIV. INSTR. PUPILS	.250		X	6,570.00	=	1,642.50
9-12 EQUIV. INSTR. PUPILS	1.250		X	6,905.00	=	8,631.25

9-12 Basic Allocation

Average Calendar Year Pupils plus Declining Enrollment Adjustment X EPS Rate

$$786 + 776 = \frac{1562}{2} + 24.66 = 805.66 \times \$6905 = \$5,563,082.30$$

Applying the EPS Model to **SAD#35** for FY2011

100% EPS Model

\$23,922,525
State & Local

Debt Service

\$1,552,213

Major Capital Construction Debt
Lease Space
Purchase Conversions

Other Subsidizable Costs

\$3,989,344

Special Education
Transportation
Vocational Education
Gifted & Talented

Other Costs

2,968

Benefits
Administration
& Maintenance
& Equipment
Instructional Support

Inter 606B PL2003

Other Subsidizable Costs

Key EPS Cost Components



Special Education

(Weighted Per Pupil Amounts for each Special Education Student Plus Adjustments for High Cost In-District and Out of District Placements)



Transportation

(Costs for Transportation Based on the Pupil Density or Miles Driven Whichever is Greater and Other Adjustments)



Vocational Education

(An Allocation for Vocational Education Programs Based on Prior Year Expenses)



Gifted & Talented Programs

(An Allocation for Gifted & Talented Programs Based on Prior Year Approved Expenses)

Other Subsidizable Costs

Other Subsidizable Cost Calculations for SAD#35

Special Education

Total Allocation

• Base Component Ident up to 15% (127% Of EPS Rate X 271 Pupils)	\$2,297,223.00
• Prevalence Adjustment ID. Above 15% (38% of EPS X 0 Pupils)	\$0.00
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$54,765.00
• High Cost Out-of-District Adjustment (Estimate)	\$197,153.00
• Federal Revenues Adjustment	(\$396,392.00)
• Maintenance of Effort Adjustment (to Adj. '08-'09 Actual Expenses)	\$283,671.74

\$2,436,420.74

Transportation

• Base Costs	\$1,105,320.28
• Bus Purchases 2009-10	\$206,850.60

\$1,312,170.88

Vocational Education

• Approved Expend 08-09 X 102.5%	\$119,633.48
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\$119,633.48

Gifted & Talented

• Approved Expend 08-09 X 102.5%	\$121,119.08
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\$121,119.08

Total EPS Other Subsidizable Costs

\$3,989,344.07

B. OTHER SUBSIDIZABLE COSTS **SAD#35**

Page 3 Lines 31 - 39

31. GIFTED & TALENTED EXPEDITURES FOR 2008-09	118,164.96	X	102.50%	121,119.08
32. SPECIAL EDUCATION – EPS ALLOCATION				2,436,420.74
34. VOCATIONAL EDUCATION EXPENITURES FOR 2008-09	116,715.59	X	102.50%	119,633.48
35. TRANSPORTATION - EPS ALLOCATION				1,105,320.28
36. TRANSPORTATION (BUS PURCHASES) FOR 2009-10				206,850.60
39. TOTAL OTHER SUBSIDIZABLE COSTS				3,989,883.07

Gifted and Talented Allocation

Both Gifted and Talented and Vocational Allocations are expenditure driven calculations. Most recent reported expenditures (2008-09) for approved programs are inflated by 2.5%

$$\mathbf{\$118,164.96 \times 1.025 = \$121,119.08}$$

B. OTHER SUBSIDIZABLE COSTS **SAD#35**

Page 3 Lines 31 - 39

31. GIFTED & TALENTED EXPEDITURES FOR 2008-09	118,164.96	X	102.50%	121,119.08
32. SPECIAL EDUCATION – EPS ALLOCATION				2,436,420.74
34. VOCATIONAL EDUCATION EXPENITURES FOR 2008-09	116,715.59	X	102.50%	119,633.48
35. TRANSPORTATION - EPS ALLOCATION				1,105,320.28
36. TRANSPORTATION (BUS PURCHASES) FOR 2009-10				206,850.60
39. TOTAL OTHER SUBSIDIZABLE COSTS				3,989,344.18

Transportation (Bus Purchases)

The Bus Purchase Allocation is the amount approved for bus purchases made in FY2009-10 plus approved lease purchase payments made in FY2009-10

Applying the EPS Model to **SAD#35** for FY2011

100% EPS Model

\$23,922,525
State & Local

Other Subsidiz

\$3,989,344

Special Education
Transportation
Vocational Educa
Gifted & Talented

Additional Local

Additional Local Commitment
Including Local Debt Service

Debt Service

\$1,552,213

Major Capital Construction Debt
Temporary Lease Space
Lease Purchase Conversions

C. Debt Service

Page 3 Lines 41 - 47

41. DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
SAD#35				
11/01/10	MARSHWOOD HS	1,139,698.50	199,631.11	1,339,329.61
05/01/11	MARSHWOOD HS	0.00	212,883.50	212,883.50
42	TOTAL PRINCIPAL & INTEREST	1,139,698.50	412,514.61	1,552,213.11
43.	APPROVED LEASES FOR 2009-10			0.00
43A.	APPROVED LEASE PURCHASES FOR 2009-10			0.00
44.	INSURED VALUE FACTOR FOR 2008-09			0.00
47.	TOTAL DEBT SERVICE ALLOCATION			1,552,213.11

Total Debt Service Allocation

Scheduled Principal and Interest Payments on all State Approved Major Capital Construction Projects Due in FY2011 plus Approved Payments on Prior Year (FY2009-10) Lease and Lease Purchases and Most Recent Year Reported Payments (FY2008-09) to Eligible Private Schools for IVF

Applying Chapter 712 EPS Phase-in to **SAD#35** for FY2011

97% EPS Model

\$23,371,096
State & Local

Additional Local

Additional Local Commitment
Including Local Debt Service

Debt Service

\$1,552,213

Major Capital Construction Debt
Lease Space
Space Conversions

Other Subsidizable Costs

\$3,989,344

Special Education
Transportation
Vocational Education
Gifted & Talented

No Reduction

Operating Costs

\$17,829,539

Salary and Benefits
System Administration
Operation & Maintenance
Supplies & Equipment
Other Instructional Support

Reduced to 97% of Total

Maine's New Funding Formula

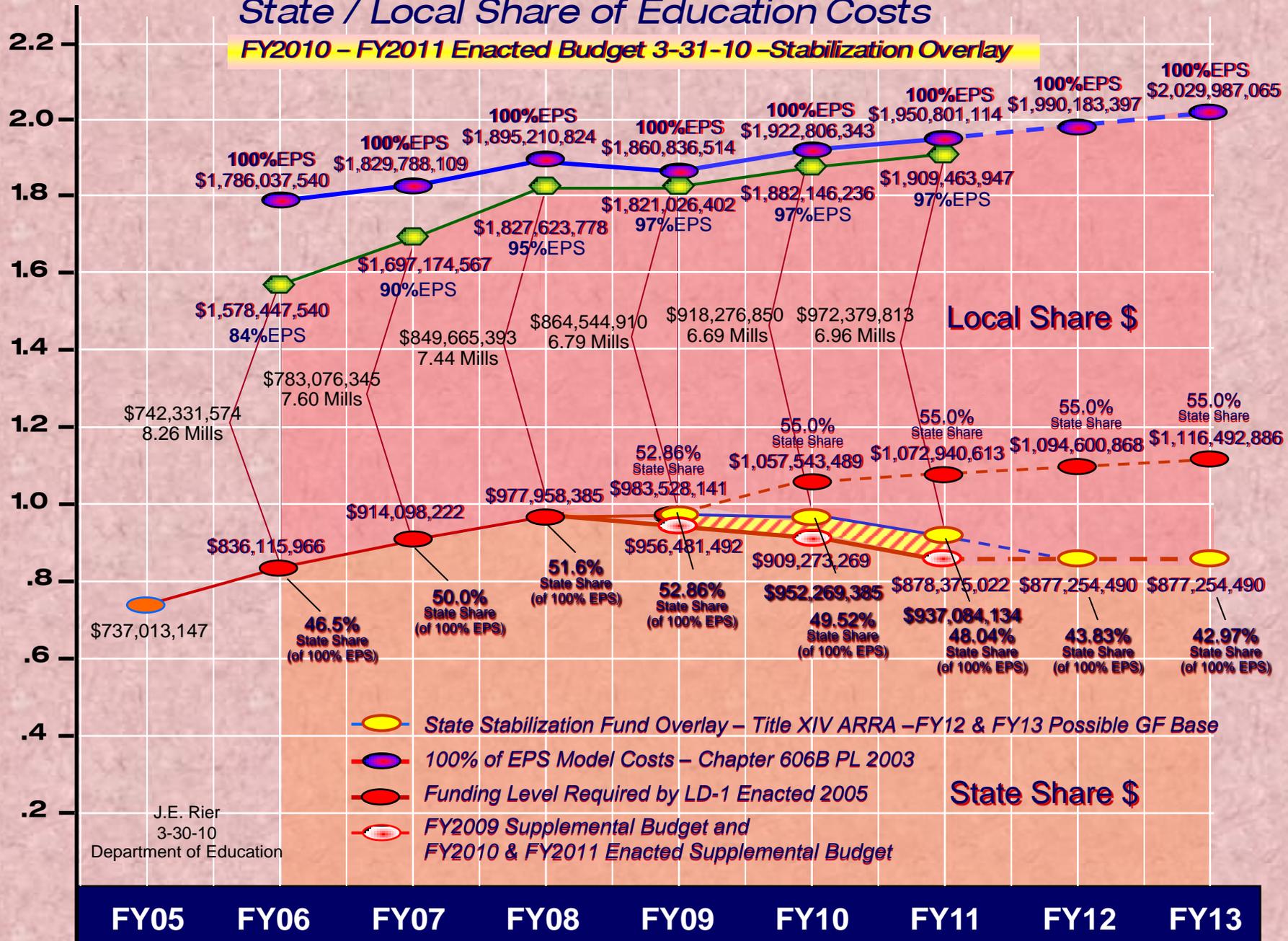
- ***Limits the Local Share of All EPS Defined Education Costs to 6.90 Mills or Less for FY2010-11***
 - ***Established a New Method of Distribution for the State Share of Education Funding***
 - ***Ensures That a Municipality, Single or Part of an SAU Will Not Be Required to Raise More Than 6.90 Mills of State Valuation for Their Share of EPS Defined Costs for FY2010-11***
 - ***State Share Becomes the Difference Between the EPS Defined Costs and Required Local Share Established by the 6.90 Mill Rate Expectation***

Education Funding Law Implementation

State / Local Share of Education Costs

FY2010 – FY2011 Enacted Budget 3-31-10 – Stabilization Overlay

K-12 EDUCATION COSTS TOTAL (BILLIONS)



Applying Chapter 712 State Local Share to **SAD#35**

97% EPS Model

\$23,371,096
State & Local

Local Share = Up to 6.90 Mills
X State Certified Valuation for 2009

Additional Local

~~\$143,955~~
\$143,955

Additional Local Funds
Excluding Local Only Debt of \$376,338

Construction Debt
Space
Conversions

Operating Costs

~~\$329,539~~
\$329,539

Personnel and Benefits
System Administration
Operations & Maintenance
Supplies & Equipment
Other Instructional Support

No Reduction

Reduced to 97% of Total

D. Local Contribution Calculation **SAD#35**

Page 4 Line 48

D. LOCAL CONTRIBUTION CALCULATION - MILL RATE EXPECTATION					TOTAL	LOCAL				
-----					ALLOCATION	CONTRIBUTION				
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,371,096.18					
	AVG. CAL YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION				
ELIOT	1,032.5	41.37%	9,668,622.49	0.00	=	9,668,622.48				
SO. BERWICK	1,463.0	58.63%	13,702,473.69	0.00	=	13,702,473.69				
TOTAL	2,495.5				=	23,371,096.18				
	2009 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOWN ALLOCATION			
ELIOT	883,450,000		6.900	=	6,095,805.00	OR	9,668,622.49	6,095,805.00	54.45%	6.90M
SO. BERWICK	739,150,000		6.900	=	5,100,135.00	OR	13,702,473.69	5,100,135.00	45.55%	6.90M
TOTAL	1,622,600,000			=	11,195,940.00	OR	23,371,096.18	11,195,940.00	100.00%	6.90M

Town Allocation of the Total EPS Allocation

The EPS Total Allocation is Assigned to Each Member Town Based on Their Respective Percent of the Calendar Year Average Resident Pupils

$$\frac{1032.5}{2495.5} = 41.37\% \times \$23,371,096.18 = \$9,668,622.48$$

D. Local Contribution Calculation **SAD#35**

Page 4 Line 48

D. LOCAL CONTRIBUTION CALCULATION - MILL RATE EXPECTATION					TOTAL	LOCAL		
-----					ALLOCATION	CONTRIBUTION	-----	
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,117,643.17			
	2009 STATE		MILL	LOCAL	TOWN			
	VALUATION	X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
ELLIOT	883,450,000		6.90	6,095,805.00	9,668,622.49	6,095,805.00	54.45%	6.90M
SOUTH BERWICK	739,150,000		6.90	5,100,135.00	13,702,473.69	5,100,135.00	45.55%	6.90M
TOTAL	1,622,600,000			11,195,940.00	23,371,096.18	11,195,940.00	100.00%	6.90M

Required Local Contribution to the Town EPS Allocation

The Required Local Contribution to the Town Allocation of EPS is Equal to the Town's State Certified Valuation Times the Established Mill Expectation But not to Exceed the Total Town Allocation. $\$883,450,000 \times .00690 = \$6,095,805$

E. TOTALS AND ADJUSTMENTS **SAD#35**

Page 4 Line 49

E. TOTALS AND ADJUSTMENTS		TOTAL	LOCAL	STATE	
-----		ALLOCATION	CONTRIBUTION	CONTRIBUTION	-----
49	ADJUSTED ALLOCATION, LOCAL & STATE CONTRIBUTION	23,371,096.18	11,195,940.00	12,175,156.18	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,371,096.18	11,195,940.00	12,175,156.18	

State Contribution to the Total EPS Allocation

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

$$\mathbf{\$23,371,096 - \$11,195,940 = \$12,175,156}$$

Total EPS Allocation

Total EPS Allocation/Cost - State/Local Share

97% Model

Total EPS Allocation

\$23,371,096

Pupil Count 2495.5

Assignment of EPS Total by Pupil %

State Valuation '09

Required Local Share

(by 6.90 Mills or less) **\$11,195,940**

State Share **\$12,175,156**

EPS Total - Req'd Local = State Share

Additional Local Funds \$1,431,955

Local Only Debt **\$376,338**

\$1,808,293

SAD#35

Elliot

So. Berwick

41.37%

58.63%

1,032.5

1463.0

9,668,622

13,702,474

\$883,450,000

739,150,000

6.90 Mills

6.90 Mills

\$6,095,805

\$5,100,135

47.91%

52.09%

\$866,353

\$941,940

Total Assessment '11 \$13,004,233

\$6,962,158

\$6,042,075

Total Assessment '10 \$13,004,233

\$6,877,539

\$6,126,694

Total EPS Allocation

Total EPS Allocation/Cost – Over/Under EPS

97% Model

Total EPS Allocation

\$23,371,096

SAD#35 Total EPS Allocation

\$23,371,096

State Valuation '09

\$1,622,600,000

Required Local Share
(by 6.90 Mills or less)

6.90 Mills

\$1,195,940

State Share (Including ARRA Funds)

\$12,175,156

Total Local Funds \$1,808,293

Local Only Debt -\$376,338

\$143,955

\$143,955

Total Assessment '11 (Less Debt)

\$12,627,895

Total State Local Spending '11

\$24,803,051

**Over
or/Under
100% EPS
+\$880,526**

+3.7%

100% EPS
\$23,922,525

EXPENDITURES

What the District Board Proposes to Spend on Education from July 1, 2010 to June 30, 2011

<p>ARTICLE # 1 To see what sum the District will be allowed to EXPEND for REGULAR INSTRUCTION Board of Directors Recommends \$11,128,761</p>	<p>ARTICLE # 2 To see what sum the District will be allowed to EXPEND for SPECIAL EDUCATION Board of Directors Recommends \$3,029,306</p>	<p>ARTICLE # 3 To see what sum the District will be allowed to EXPEND for CAREER & TECHNICAL Board of Directors Recommends \$166,086</p>	<p>ARTICLE # 4 To see what sum the District will be allowed to EXPEND for OTHER INSTRUCTION Board of Directors Recommends \$735,273</p>	<p>ARTICLE # 5 To see what sum the District will be allowed to EXPEND for STUDENT & STAFF SUPPORT Board of Directors Recommends \$2,210,018</p>	<p>ARTICLE # 6 To see what sum the District will be allowed to EXPEND for SYSTEM ADMINISTRATION Board of Directors Recommends \$635,281</p>
<p>ARTICLE # 7 To see what sum the District will be allowed to EXPEND for SCHOOL ADMINISTRATION Board of Directors Recommends \$1,548,273</p>	<p>ARTICLE # 8 To see what sum the District will be allowed to EXPEND for TRANSPORTATION & BUSES Board of Directors Recommends \$1,590,446</p>	<p>ARTICLE # 9 To see what sum the District will be allowed to EXPEND for FACILITIES MAINTENANCE Board of Directors Recommends \$3,260,193</p>	<p>ARTICLE # 10 To see what sum the District will be allowed to EXPEND for DEBT OTHER COMMITMENTS Board of Directors Recommends \$1,928,552</p>	<p>ARTICLE # 11 To see what sum the District will be allowed to EXPEND for ALL OTHER Board of Directors Recommends \$140,000</p>	<p>TOTAL EXPENSES 26,372,189</p>

REVENUES

Where the Money Will Come From to Pay the Above Expenses

<p>ARTICLE # 12 To see what sum the District will appropriate for the total cost of funding public education from kindergarten through grade 12 as described in the EPS Funding Act or other state law and the district will raise and assess as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the EPS Funding Act in Title 20-A section 15688 1156900A 4A-1</p> <p>EPS LOCAL CONTRIBUTION Board of Directors Recommends \$11,195,940</p>	<p>ARTICLE # 13 To see what sum the District will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the SAU's contribution to the total cost of funding public education from kindergarten through grade 12. 1156900A 2A-1</p> <p>NON-STATE-FUNDED DEBT Board of Directors Recommends \$376,388</p>	<p>ARTICLE # 14 To see what sum the District will raise and appropriate in additional local funds for school purposes under MRS Title 20-A section 1568. 1156900A 3A-1</p> <p>ADDITIONAL LOCAL FUNDS Board of Directors Recommends \$1,431,955</p>
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The District's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the district must raise and assess in order to receive the full amount of state dollars - Line 50 of the ED279

Non-state-funded debt service is the amount of money needed for the annual payments on the District's long term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.

The additional local funds are those locally raised funds over and above the District's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded construction loans.

ARTICLE # 15
To see what sum the District will authorize the Board to expend for the total cost of funding July, 1 2000 and on...
1156900A
4A-1

TOTAL BUDGET ARTICLE
Board of Directors Recommends
\$26,372,189

This is a summary Article. It authorizes the Regional Board to expend the money raised and appropriated in the previous Articles as well as revenues from all other sources. This Article does not raise additional money. The following is a summary of all revenue sources:

State Allocation	\$
ARRA State Stabilization	
Balance Forward	\$
Federal/Other Revenues	\$
Tuition Receipts	\$
Other Local Revenues	\$
Local Allocation (Total)	\$

TOTAL REVENUES **\$**

Total EPS Allocation

Total EPS Allocation/Cost - Over/Under EPS

97% Model

Total EPS Allocation

\$23,371,096

Effect of Much Higher State Valuation

RSU/SAD#35	
SAD#35 Total EPS Allocation	\$23,371,096
State Valuation '09	\$1,622,600,000
State Valuation '09	\$3,000,000,000
Required Local Share (by 6.90 Mills or less)	6.90 Mills \$20,700,000
State Share (Including ARRA Funds)	\$2,671,096
Total Local Funds	\$1,808,293
Local Only Debt	-\$376,338
	\$1,431,955
Total Assessment '11 (Less Debt)	\$12,627,895

**Over
or/Under
100% EPS
+\$880,526
+3.7%**

Total Assessment '11 (Less Debt)

\$12,627,895

Total State Local Spending '11

\$24,803,051

100% EPS
\$23,922,525

Total EPS Allocation

Total EPS Allocation/Cost - Over/Under EPS

97% Model

Total EPS Allocation

\$23,371,096

RSU/SAD#35

Effect of an even higher State Valuation

SAD#35 Total EPS Allocation

\$23,371,096

State Valuation '09

\$1,622,600,000

State Valuation '09

\$3,500,000,000

Required Local Share

6.90 Mills

(by 6.90 Mills or less = \$24,150,000) **\$23,371,096**

State Share (Including ARRA Funds)

\$0

Minimum Subsidy 35% of Spec. Ed

\$852,747

New required Local Share

\$22,518,349

Total Local Funds \$1,808,293

Local Only Debt -\$376,338

\$1,431,955

\$1,431,955

Total Assessment '11 (Less Debt)

\$12,627,895

Total State Local Spending '11

\$24,803,051

**Over
or/Under
100% EPS
+\$880,526**

+3.7%

100% EPS
\$23,922,525

Total EPS Allocation

Total EPS Allocation/Cost - Over/Under EPS

97% Model

Total EPS Allocation

\$23,371,096

SAD#35 Total EPS Allocation

State Valuation '09

State Valuation '09

Required Local Share

(by 6.90 Mills or less = \$24,150,000)

State Share (Including ARRA Funds)

Minimum Subsidy 35% of Spec. Ed

Minimum Subsidy - Debt

New State Share (Spec Ed + Debt)

New required Local Share

Total Local Funds \$1,808,293

Local Only Debt -\$376,338

\$1,431,955

Total Assessment '11 (Less Debt)

Total State Local Spending '11

RSU/SAD#35

Effect of an even higher State Valuation

\$23,371,096

\$1,622,600,000

\$3,500,000,000

6.90 Mills

\$23,371,096

\$0

\$852,747

\$572,213

\$1,424,960

\$21,946,136

\$1,431,955

\$12,627,895

\$24,803,051

**Over
or/Under
100% EPS
+\$880,526**

+3.7%

100% EPS
\$23,922,525