

Analyzing changes to your ED 279

Each year, ED 279s are released which display the calculation of the cost of education per the Essential Program & Services model. This document will help you understand why your total allocation, state, and/or local share changed. To use this document, you should have both the preliminary ED 279 for the next fiscal year and your most recent ED 279 for the current fiscal year ready to review. The Maine Department of Education School Finance team uses information which you submit each year to create the ED 279. This information includes student enrollments, staff certifications, and the actual expenditure and revenue data.

Though you can and should review each line, and cell, individually to ensure you understand any changes and ensure you agree the correct data was used, this document will provide you a way to do an initial review to find any major changes.

If you notice a change to your total allocation, the best way to see where this change occurred is by looking at Page 3 of the ED 279. You can narrow down why your allocation changed by looking at the four highlighted boxes which indicate your allocation for other subsidizable costs, teacher retirement costs, operating costs, and debt service costs. Note the change in each of these allocations, then follow this document to help determine why each changed.

| STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT | | | | | | |
|--|---|-----------------------|-------------------------|--------------|---|-----------------|
| ORG ID : 14 | | Auburn Public Schools | | | 2018 - 2019 | |
| Section 3: Other Allocations | | | | Section : 3 | | |
| A) Other Subsidizable Costs | | | | | | |
| | | Base Year Expenditure | Inflation Adjustment | = | | |
| 1) | Gifted & Talented Expenditures from 2016 - 2017 | 260,331.57 | X 101.30% | = | 263,715.88 | |
| 2) | Special Education - EPS Allocation | | X | = | 8,001,967.86 | |
| 3) | Special Education - High-Cost Out-of-District Allocation | | X | = | 577,497.73 | |
| 4) | Transportation Operating - EPS Allocation | | X | = | 1,295,537.69 | |
| 5) | Approved Bus Allocation (Purchase Year FY 18 or earlier) | | X | = | 219,928.00 | |
| | | | | | Total Other Subsidizable Costs | = 10,358,647.16 |
| B) Teacher Retirement Amount (Normalized Cost) | | | | | | |
| | | | | | Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement | = 40,460,689.43 |
| C) Debt Service Allocations | | | | | | |
| 1) | Town / District | Payment Date | Name of Project | Principal | Interest | Total |
| | AUBURN | 09/01/2018 | NEW PRE K-6 ELEM SCHOOL | 503,758.00 + | 65,237.91 = | 568,995.91 |
| | | 03/01/2019 | NEW PRE K-6 ELEM SCHOOL | 0.00 + | 55,162.75 = | 55,162.75 |
| 2) | Total Debt Service Principal & Interest Payments | | | 503,758.00 | 120,400.66 | 624,158.66 |
| 3) | Approved Lease for 2017 - 18 Auburn Public Schools | | | | | 0.00 |
| 4) | Approved Lease Purchase for 2017 - 18 for Auburn Public Schools | | | | | 0.00 |
| | | | | | Total Debt Service Allocation | = 624,158.66 |
| Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) | | | | | | = 41,084,848.09 |

Operating Allocation

If the operating allocation has changed from the previous year, look at both the EPS rates and the subsidizable student counts. The operating allocation is determined by using EPS rates and the profile of each student the school district is responsible to educate. The EPS rates are determined at the elementary and secondary levels, in Section 1, by looking at attending pupil counts, and the number of

staff by position, and profiles of each staff member. The subsidizable pupil counts, along with indicators for each student, are multiplied by the EPS rates and used to determine allocations, in Section 2.

Section 1:

To find the EPS rates (purple box), look at the bottom right hand corner of Page 1. Most changes to the rates will have been caused by student counts (blue boxes), actual staff FTE counts (yellow box), or the EPS Salary Matrix data (orange box). The number of students in the blue boxes will determine the EPS FTEs per position the school district is allocated; this is seen in the red box.

The comparison of the EPS FTEs and the Actual FTEs will determine the % of EPS, in the black box. If the actual FTE for a position is above the EPS FTE, then the ratio will be below 1.00, and if the actual FTE is below the EPS FTE, the ratio will be above 1.00. Changes in the number of attending students, without changes to the staffing for the school district, will affect the % of EPS.

Decreasing attending population, with no staff changes, can mean a lower adjusted EPS salary (pink box). The attending student data can be compared against the student certification report that is submitted each year. Staff data can be compared against the staff certification report that is submitted each year.

Section 1: Computation of EPS Rates

| A) Attending Counts: | | | | | | | | | | | Pre-K-K | 1-5 | 6-8 | Pre-K-8 | 9-12 | Total |
|------------------------------------|-------|---|---------|---|-------|---|---------|---|---------|---|---------|-----|-----|---------|------|-------|
| 1) Attending Pupils (October 2016) | 464.0 | + | 1,336.0 | + | 802.0 | = | 2,602.0 | + | 1,039.0 | = | 3,631.0 | | | | | |
| 2) Attending Pupils (October 2017) | 431.0 | + | 1,335.0 | + | 776.0 | = | 2,542.0 | + | 1,024.0 | = | 3,566.0 | | | | | |
| 3) Attending Pupils Average | 447.5 | + | 1,335.5 | + | 789.0 | = | 2,572.0 | + | 1,026.5 | = | 3,598.5 | | | | | |
| | | | | | | | 72% | | 28% | | 100% | | | | | |

| B) Staff Positions | | | | | | | | | | | Pre-K-K EPS FTE | Student to Staff | 1-5 EPS FTE | Student to Staff | 6-8 EPS FTE | Student to Staff | 9-12 EPS FTE | Student to Staff | EPS FTE Total | Actual FTE Total | % of EPS | SAU Data in EPS Matrix | Adjusted EPS Salary | Elementary Salary | Secondary Salary |
|--------------------|------|---------|---|------|---------|---|------|---------|---|------|-----------------|------------------|-------------|------------------|-------------|------------------|--------------|------------------|---------------|------------------|----------|------------------------|---------------------|-------------------|------------------|
| 1) Teachers | 29.8 | (15:1) | + | 78.6 | (17:1) | + | 46.4 | (17:1) | + | 64.2 | (16:1) | = | 219.0 | 238.5 | 0.92 | x | 12,279,317 | 11,296,972 | 8,077,335 | 3,219,637 | | | | | |
| 2) Guidance | 1.3 | (350:1) | + | 3.8 | (350:1) | + | 2.3 | (350:1) | + | 4.1 | (250:1) | = | 11.5 | 11.0 | 1.05 | x | 561,505 | 589,580 | 421,550 | 168,030 | | | | | |
| 3) Librarians | 0.6 | (800:1) | + | 1.7 | (800:1) | + | 1.0 | (800:1) | + | 1.3 | (800:1) | = | 4.6 | 1.0 | 4.60 | x | 60,437 | 278,010 | 198,777 | 79,233 | | | | | |
| 4) Health | 0.6 | (800:1) | + | 1.7 | (800:1) | + | 1.0 | (800:1) | + | 1.3 | (800:1) | = | 4.6 | 2.0 | 2.30 | x | 115,268 | 265,116 | 189,558 | 75,558 | | | | | |
| 5) Education Techs | 3.9 | (114:1) | + | 11.7 | (114:1) | + | 2.5 | (312:1) | + | 3.2 | (316:1) | = | 21.3 | 6.5 | 3.28 | x | 128,074 | 420,083 | 300,359 | 119,724 | | | | | |
| 6) Library Techs | 0.9 | (500:1) | + | 2.7 | (500:1) | + | 1.6 | (500:1) | + | 2.1 | (500:1) | = | 7.3 | 6.5 | 1.12 | x | 150,935 | 169,047 | 120,869 | 48,178 | | | | | |
| 7) Clerical | 2.2 | (200:1) | + | 6.7 | (200:1) | + | 3.9 | (200:1) | + | 5.1 | (200:1) | = | 17.9 | 18.5 | 0.97 | x | 614,453 | 596,019 | 426,154 | 169,865 | | | | | |
| 8) School Admin. | 1.5 | (305:1) | + | 4.4 | (305:1) | + | 2.6 | (305:1) | + | 3.3 | (315:1) | = | 11.8 | 12.5 | 0.94 | x | 1,144,480 | 1,075,811 | 769,205 | 306,606 | | | | | |

| C) Computation of Benefits: | | | | | | | | | | | Elementary Salary | Secondary Salary | Elementary Benefits | Secondary Benefits |
|--|--------|---|-----------|-----------|---|-----------|---------|--|--|--|-------------------|------------------|---------------------|--------------------|
| 1) Teachers, Guidance, Librarians & Health | 19.00% | X | 8,887,220 | 3,542,458 | = | 1,688,572 | 673,067 | | | | | | | |
| 2) Education & Library Technicians | 36.00% | X | 421,228 | 167,902 | = | 151,642 | 60,445 | | | | | | | |
| 3) Clerical | 29.00% | X | 426,154 | 169,865 | = | 123,585 | 49,261 | | | | | | | |
| 4) School Administrators | 14.00% | X | 769,205 | 306,606 | = | 107,689 | 42,925 | | | | | | | |

| D) Other Support Per-Pupil Costs: | | | | | | | | | | | Pre-K-8 | 9-12 | Elementary Students | Secondary Students | Elementary Support | Secondary Support |
|-------------------------------------|------|------|---|---------|---------|---|-----------|-----------|--|--|---------|------|---------------------|--------------------|--------------------|-------------------|
| 1) Substitute Teachers (1/2 Day) | 43 | 43 | X | 2,572.0 | 1,026.5 | = | 110,596 | 44,140 | | | | | | | | |
| 2) Supplies and Equipment | 378 | 521 | X | 2,572.0 | 1,026.5 | = | 972,216 | 534,807 | | | | | | | | |
| 3) Professional Development | 65 | 65 | X | 2,572.0 | 1,026.5 | = | 167,180 | 66,723 | | | | | | | | |
| 4) Instructional Leadership Support | 29 | 29 | X | 2,572.0 | 1,026.5 | = | 74,588 | 29,769 | | | | | | | | |
| 5) Co- and Extra-Curricular Student | 40 | 125 | X | 2,572.0 | 1,026.5 | = | 102,880 | 128,313 | | | | | | | | |
| 6) System Administration/Support | 92 | 92 | X | 2,572.0 | 1,026.5 | = | 236,624 | 94,438 | | | | | | | | |
| 7) Operations & Maintenance | 1103 | 1311 | X | 2,572.0 | 1,026.5 | = | 2,836,916 | 1,345,742 | | | | | | | | |

| E) Other Adjustments: | | | | | | | | | | | Regional Index = | 0.98 | -212,288 | -84,619 |
|--|--|--|--|--|--|--|--|--|--|--|------------------|------|----------|---------|
| 1) Regional Adjustment for Staff & Substitute Salaries | | | | | | | | | | | | | | |

| Section 1: Totals | | | | | | | | | | | 16,864,007 | 7,171,842 | |
|---------------------------------|--|--|--|--|--|--|--|--|--|--|------------|-----------|---------|
| Divided by Attending Pupils: | | | | | | | | | | | + | 2,572.0 | 1,026.5 |
| Calculated EPS Rates Per Pupil: | | | | | | | | | | | = | 6,557 | 6,987 |

Section 2:

The subsidizable counts are split into 3 groups, 4YO/PreK, K-8 and 9-12. These counts, along with the total count, can be reviewed against the student certification report. The disadvantaged rate (red box) for the school district can also have a major impact on school funding; if there are questions about the rate for your district you can speak with the School Finance staff for how your rate was established. On occasion, through schools opening or closing, school districts may gain or lose an Isolated Small School (ISS) Adjustment (green box). If you gained or lost an ISS adjustment, and are unsure why, contact the school finance staff.

| Section 2: Operating Cost Allocations | | | | | | | | | | Section : 2 |
|--|---|--------|----------------|-------------|---------|---|--------------------|---------------------------|---------------|-------------|
| A) Subsidizable Pupils (Includes Superintendent Transfers) | | | | | | | | | | |
| | | | 4YO/PreK | K-8 | 9-12 | | Total | | | |
| 1) | October 2016 | | 190.0 | 2,411.0 | 1,028.0 | | 3,629.0 | | | |
| 2) | October 2017 (may include 4YO/PreK estimates) | | 177.0 | 2,405.0 | 1,033.0 | | 3,615.0 | | | |
| 3) | Subsidizable Pupils Average | | 183.5 | 2,408.0 | 1,030.5 | | 3,622.0 | | | |
| B) Basic Counts | | | | | | | | | | |
| | | | Average Pupils | | | | SAU EPS Rates from | Basic Cost Allocations | | |
| | | | | | | | Page 1 | | | |
| 1) | 4YO/PreK Pupils (Most Recent Oct Only) | | 177.0 | | | X | 6,557 | = | 1,160,589.00 | |
| 2) | K-8 Pupils | | 2,408.0 | | | X | 6,557 | = | 15,789,256.00 | |
| 3) | 9-12 Pupils | | 1,030.5 | | | X | 6,987 | = | 7,200,103.50 | |
| 4) | Adult Education Courses at .1 | | 20.3 | | | X | 6,987 | = | 141,836.10 | |
| 5) | 4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only) | | 0.000 | | | X | 6,557 | = | 0.00 | |
| 6) | K-8 Equiv. Instruction Pupils | | 0.625 | | | X | 6,557 | = | 4,098.13 | |
| 7) | 9-12 Equiv. Instruction Pupils | | 0.000 | | | X | 6,987 | = | 0.00 | |
| C) Weighted Counts (Most Recent Oct Only) | | | | | | | | | | |
| | | | Pupils | EPS Weights | | | SAU EPS Rates from | Weighted Cost Allocations | | |
| | | | | | | | Page 1 | | | |
| 1) | 4YO/PreK Disadvantaged @ | 0.6022 | 106.6 | X | 0.15 | X | 6,557 | = | 104,846.43 | |
| 2) | K-8 Disadvantaged @ | 0.6022 | 1,450.1 | X | 0.15 | X | 6,557 | = | 1,426,245.86 | |
| 3) | 9-12 Disadvantaged @ | 0.6022 | 620.6 | X | 0.15 | X | 6,987 | = | 650,419.83 | |
| 4) | 4YO/PreK English Learners | | 5.0 | X | 0.500 | X | 6,557 | = | 16,392.50 | |
| 5) | K-8 English Learners | | 124.0 | X | 0.500 | X | 6,557 | = | 406,534.00 | |
| 6) | 9-12 English Learners | | 69.0 | X | 0.500 | X | 6,987 | = | 241,051.50 | |
| D) Targeted Funds | | | | | | | | | | |
| | | | Pupils | EPS Weights | | | EPS Targeted | Targeted Cost Allocations | | |
| | | | | | | | Amount | | | |
| 1) | 4YO/PreK Student Assessment (Most Recent Oct Only) | | 177.0 | | | X | 49.00 | = | 8,673.00 | |
| 2) | K-8 Student Assessment | | 2,408.0 | | | X | 49.00 | = | 117,992.00 | |
| 3) | 9-12 Student Assessment | | 1,030.5 | | | X | 49.00 | = | 50,494.50 | |
| 4) | 4YO/PreK Technology Resources (Most Recent Oct Only) | | 177.0 | | | X | 107.00 | = | 18,939.00 | |
| 5) | PreK-8 Technology Resources | | 2,408.0 | | | X | 107.00 | = | 257,656.00 | |
| 6) | 9-12 Technology Resources | | 1,030.5 | | | X | 322.00 | = | 331,821.00 | |
| 7) | 4YO/PreK Pupils (Most Recent Oct Only) | | 177.0 | X | 0.10 | X | 6,557 | = | 116,058.90 | |
| 8) | K-2 Pupils | | 798.5 | X | 0.10 | X | 6,557 | = | 523,576.45 | |
| 9) | 4YO/PreK Disadvantaged Targeted (Most Recent Oct Only) | | 106.6 | X | 0.05 | X | 6,557 | = | 34,948.81 | |
| 10) | K-8 Disadvantaged Targeted | | 1,450.1 | X | 0.05 | X | 6,557 | = | 475,415.29 | |
| 11) | 9-12 Disadvantaged Targeted | | 620.6 | X | 0.05 | X | 6,987 | = | 216,806.61 | |
| E) Isolated Small School Adjustment | | | | | | | | | | |
| 1) | PreK-8 Isolated Small School Adjustment | | | | | | | = | 0.00 | |
| 2) | 9-12 Isolated Small School Adjustment | | | | | | | = | 0.00 | |
| Section 2: Operating Allocation Totals | | | | | | | | | | |
| | Percentage of EPS Transition Amount: | | | | | X | | = | 100.00% | |
| | Adjusted Total Operating Allocation Amount: | | | | | | | = | 29,293,754.41 | |

Section 3:

Other Subsidizable Allocations

Other subsidizable costs are those costs not included in the operating costs. Reports are provided, by year, of the individual calculations. These reports can be retrieved by going to the following website and click on the year: <https://www.maine.gov/doe/funding/gpa/eps>

A) Other Subsidizable Costs

| | | Base Year Expenditure | | Inflation Adjustment | | |
|---------------------------------------|--|--------------------------|---|-------------------------|---|----------------------|
| 1) | Gifted & Talented Expenditures from 2016 - 2017 | 260,331.57 | X | 101.30% | = | 263,715.88 |
| 2) | Special Education - EPS Allocation | | X | | = | 8,001,967.86 |
| 3) | Special Education - High-Cost Out-of-District Allocation | | X | | = | 577,497.73 |
| 4) | Transportation Operating - EPS Allocation | | X | | = | 1,295,537.69 |
| 5) | Approved Bus Allocation (Purchase Year FY 18 or earlier) | | X | | = | 219,928.00 |
| Total Other Subsidizable Costs | | | | | | 10,358,647.16 |

Teacher Retirement Allocation

Every two years the department receives information from MEPERS on the retirement costs for each district.

B) Teacher Retirement Amount (Normalized Cost)

808,287.86

Debt Service Allocation

In this example district, there are currently debt service payments for a school, split into two payments, one for principal and interest and another interest only payment. These current payments are in the blue box below. When these payments are completed, that project will be removed from the ED 279 and the allocation for the school district will be reduced. If the district were to start payments on another state approved project, those payments would also show in this section and the allocation would increase by the amount approved.

If, in the example school district, there are no approved leases for the year, any approval of leases in the future would increase the allocation.

C) Debt Service Allocations

| 1) | Town / District | Payment Date | Name of Project | Principal | | Interest | | Total |
|--------------------------------------|---|--------------|-------------------------|-------------------|---|-------------------|---|-------------------|
| | AUBURN | 09/01/2018 | NEW PRE K-6 ELEM SCHOOL | 503,758.00 | + | 65,237.91 | = | 568,995.91 |
| | | 03/01/2019 | NEW PRE K-6 ELEM SCHOOL | 0.00 | + | 55,162.75 | = | 55,162.75 |
| 2) | Total Debt Service Principal & Interest Payments | | | 503,758.00 | | 120,400.66 | | 624,158.66 |
| 3) | Approved Lease for 2017 - 18 | | Auburn Public Schools | | | | | 0.00 |
| 4) | Approved Lease Purchase for 2017 - 18 for | | Auburn Public Schools | | | | | 0.00 |
| Total Debt Service Allocation | | | | | | | | 624,158.66 |

Section 4:

Total Allocation, Local Contribution, and State Share

The total allocation from Section 3 above in the red box, is distributed between the communities by subsidizable pupil counts for each community, in the black box. The allocation for each community can be seen in the orange box.

If the State Valuation (green box) or the Mill Expectation (blue box) changes, this will impact the required local contribution (yellow box). The maximum required local required allocation (purple box) is determined by multiplying the state valuation and mill expectation, and is compared to the allocation for each community located in the orange box.

For each community, if the allocation is less than the required amount, the remainder is the state allocation (pink box).

| STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT | | | | | | |
|---|-------------------------------------|---|---|---|--|--|
| ORG ID : 14 | | Auburn Public Schools | | | 2018 - 2019 | |
| Section : 4 | | | | | | |
| 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 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 | |
| Auburn Public Schools | 3615.5 | 100.00% | 40,460,689.43 | 624,158.66 | 41,084,848.09 | |
| Total | 3,615.5 | 100.00% | 40,460,689.43 | 624,158.66 | 41,084,848.09 | |
| B) State Valuation by Member Municipality | | | | | | |
| Member Municipality | 2016 - 2017 Average State Valuation | Mill Expectation | | | Total Municipal Allocation Distribution per Valuation x Mill Expectation | |
| Auburn Public Schools | 1,972,025,000 | 8.48 | | | 16,722,772.00 | |
| Total | 1,972,025,000 | | | | 16,722,772.00 | |
| 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) | | |
| Auburn Public Schools | 41,084,848.09 | 16,722,772.00 | 8.48 | 24,362,076.09 | | |
| Total | 41,084,848.09 | 16,722,772.00 | | 24,362,076.09 | | |

Section 5

Totals and Adjustments:

For some districts, even though the total allocation did not change substantially, they may be required to raise more locally. Although for many this is caused by either their state valuation or the mill rate, for some this is caused by adjustments to the state contribution (green box). If there are large changes to adjustments, or an adjustment is no longer received, contact the school finance staff.

Also, many districts receive multiple adjustments to the state contribution that do not affect the local contribution, these are seen in the blue box below. If there are questions about any of these allocations, you should contact the school finance staff.

Section 5: Totals and Adjustments

| | Total Allocation | Local Contribution | State Contribution |
|--|----------------------|----------------------|---------------------|
| A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment | 18,849,641.56 | 18,849,641.56 | 0.00 |
| 2) Adjustment for 40 % of Special Education costs | | -1,585,297.08 | 1,585,297.08 |
| 5) Minimum Economically Disadvantaged Student Adjustment | | -1,133,175.28 | 1,133,175.28 |
| 6) Totals after adjustment to Local and State Contributions | 18,849,641.56 | 16,131,169.20 | 2,718,472.36 |
| B) Other Adjustments to State Contribution Only | | | |
| 1) Plus Audit Adjustments | | | 21,229.76 |
| 2) Less Audit Adjustments | | | 0.00 |
| 3) Less Adjustment for Unappropriated Local Contribution | | | 0.00 |
| 4) Less Adjustment for Unallocated Balance in Excess of 3% | | | 0.00 |
| 5) Special Education Budgetary Hardship Adjustment | | | 0.00 |
| 6) Career & Technical Education Center Allocation | | | 1,668,037.61 |
| 7) Plus Long-Term Drug Treatment Centers Adjustment | | | 0.00 |
| 8) Regionalization and efficiency assistance | | | 0.00 |
| 9) Bus Refurbishing Adjustment | | | 0.00 |
| 10) Less MaineCare Seed - Private | | | (31,227.55) |
| 11) Less MaineCare Seed - Public | | | (31,741.44) |
| C) Adjusted State Contribution | | | 4,344,770.74 |