

Analyzing changes to your ED 279

Each year, ED 279s are released which display the calculation of the cost of education per the Essential Programs & 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)						809,287.86
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.

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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:

	PreK-K	1-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (October 2016)	464.0	1,336.0	802.0	2,602.0	1,029.0	3,651.0
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

B) Staff Positions

	PreK-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	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	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	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	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	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	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	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	1,144,480	1,075,811	769,205	306,606

C) Computation of Benefits:

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

D) Other Support Per-Pupil Costs:

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

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 0.98	-212,288	-84,619
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Section 1: Totals

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

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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	1,030.5	3,615.0								
3)	Subsidizable Pupils Average									183.5	2,408.0	1,030.5	3,622.0								
										SAU EPS Rates from Page 1			Basic Cost Allocations								
B) Basic Counts										Average Pupils											
1)	4YO/PreK Pupils (Most Recent Oct Only)									177.0			6,557	=	1,160,589.00						
2)	K-8 Pupils									2,408.0			6,557	=	15,789,256.00						
3)	9-12 Pupils									1,030.5			6,987	=	7,200,103.50						
4)	Adult Education Courses at .1									20.3			6,987	=	141,836.10						
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)									0.000			6,557	=	0.00						
6)	K-8 Equiv. Instruction Pupils									0.625			6,557	=	4,098.13						
7)	9-12 Equiv. Instruction Pupils									0.000			6,987	=	0.00						
C) Weighted Counts (Most Recent Oct Only)										Pupils			EPS Weights			SAU EPS Rates from Page 1			Weighted Cost Allocations		
1)	4YO/PreK Disadvantaged @									106.6	X	0.15	X	6,557	=	104,846.43					
2)	K-8 Disadvantaged @									1,450.1	X	0.15	X	6,557	=	1,426,245.86					
3)	9-12 Disadvantaged @									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 Amount			Targeted Cost Allocations		
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:																29,293,754.41					
Adjusted Total Operating Allocation Amount:																X 100.00%					
																= 29,293,754.41					

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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

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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		

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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 allocation amounts, 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