



Essential

Programs & Services

Integrated with Tax Policy Proposals

Applying The Math to the Concept

Joint Standing Committee on Education & Cultural Affairs

February 3, 2005

The Focus of Today's Agenda

● Essential Programs and Services

- The New Basis for School Funding Beginning in FY2005-06***
- Cost Components in Chapter 606B - PL2003***
- Cost Components in LD-1 - PL2005***
- Applying the Model to an Actual School Unit***

● Maine's New Funding Formula for Sharing the Costs of K-12 Education Between State and Local (LD1924)

- Local Mill Rate Expectation***
- Cost-Sharing for Municipalities in SAD's and CSD's***



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

Essential Programs & Services

Instructional Areas Included in EPS:

(All Eight Content Areas of Maine's Learning Results)

- *Career Preparation*
- *English / Language Arts*
- *Health & Physical Education*
- *Mathematics*
- *Modern & Classical Languages*
- *Science & Technology*
- *Social Studies*
- *Visual and Performing Arts*

Essential Programs & Services

Types of Resources Included in EPS:

A. School Personnel

1. Regular Classroom & Special Subject Teachers
2. Educational Technicians
3. Counseling/Guidance Staff
4. Library Staff
5. Health Staff
6. Administrative Staff
7. Support/Clerical Staff
8. Substitute Teachers

B. Supplies and Equipment

C. Resources for Specialized Student Populations

1. Special Needs Pupils
2. Limited English Proficiency (LEP)
3. Economically Disadvantaged Pupils
4. Primary (K-2) Grade Pupils

Essential Programs & Services

Types of Resources Included in EPS:

D. Specialized Services

1. Professional Development
2. Instructional Leadership Support
3. Student Assessment
4. Technology Resources
5. Co-Curricular and Extra-Curricular Student Learning

B. District Services

1. System Administration
2. Maintenance and Operations

C. School Level Adjustments

1. Transportation
2. Vocational Education
3. Debt Service
4. Isolated Small School Adjustments

Essential Programs & Services

A. School Personnel Costs:

Calculated Based on:

- 1. EPS Guiding Personnel Ratios*
- 2. Most Recent School District and State Staff Profiles for Salaries and Benefits*
- 3. Regional Salary Differences*

1. EPS Guiding Personnel Ratios:

<i>Personnel</i>	<i>Elementary Level</i>	<i>Middle Level</i>	<i>Secondary Level</i>
Classroom & Special Subject Teachers	1-17*	1-16	1-15
Education Technicians	1-100	1-100	1-250
Guidance Staff	1-350	1-350	1-250
Library Staff:			
Librarian	1-800	1-800	1-800
Media Assistant	1-500	1-500	1-500
Health Staff	1-800	1-800	1-800
School Administrative Staff	1-305	1-305	1-315
Clerical Staff	1-200	1-200	1-200

*** An Additional Weighted Amount for K-2 Programs is Also Included in The Model**

2. EPS Salary Index Matrix:

Experience Category (Years in Education)	Education Category				
	BA only	BA+15 or +30	MA or MA+15	MA+30 or CAS	Doctorate
0	1.00	1.04	1.15	1.24	1.29
1-5	1.08	1.12	1.23	1.32	1.37
6-10	1.22	1.27	1.38	1.46	1.52
11-15	1.41	1.46	1.57	1.65	1.71
16-20	1.60	1.64	1.75	1.84	1.89
21-25	1.70	1.74	1.85	1.94	1.99
26-30	1.75	1.79	1.90	1.99	2.04
31+	1.78	1.82	1.93	2.02	2.07

Essential **Programs & Services**

B. Supplies and Equipment:

Calculated Based on:

*An Analysis of K-8 and 9-12 Average Statewide
Expenditures and Expenditures of High Performing
Schools*

Essential Programs & Services

C. Specialized Student Populations:

1. Special Needs Pupils

- *An Additional 1.37 Weighted Pupil Count, Up to a Maximum of 15% of an SAU's Resident Enrollment - an Additional 137% of the Units EPS Rate*
- *Adjustments*
 - A. *Prevalence Rate Above 15% Calculated at 0.38 Weighted Pupil Count - An Additional 38% of the EPS Rate*
 - B. *Districts With Fewer Than 20 Special Needs Pupils Adjusted for Staffing Ratios and Cost of Related Services*
 - C. *High Cost in District Pupils*
 - D. *High Cost Out-of-District Pupils*
 - E. *Maintenance of Effort (Federal IDEA)*
 - F. *Appeal Process*

Essential Programs & Services

C. Specialized Student Populations:

2. Economically Disadvantaged Students

- *An Additional .15 Weighted Pupil Count for Each Child in a School District Eligible for Free and Reduced Lunch - an Additional 15% of the Units EPS Rate*

3. Limited English Proficiency (LEP) Pupils

- *A Three Level Weighted Per Pupil Formula Ranging From .30 to .60 Depending on the Total Number of LEP Pupils in the District - An Additional 30% to 60% of the Units EPS Rate*

4. Grade K-2 Pupils - (Targeted Funds)

- *An Additional .10 Weighted Pupil Count for Each Child in Grades K-2 in the School District - An Additional 10% of the Units EPS Rate*

Essential Programs & Services

D. Specialized Services:

- 1. Professional Development**
- 2. Instructional Leadership Support**
- 3. Student Assessment (Targeted Funds)**
- 4. Technology Resources (Targeted Funds)**
- 5. Co-Curricular & Extra Curricular**

E. District Services:

- 1. System Administration**
- 2. Maintenance of Operations**

EPS Per Pupil Amounts for: Specialized and District Services

	K-8	9-12
<i>Operation & Maintenance</i>	\$907	\$1078
<i>Supplies & Equipment</i>	\$295	\$408
<i>System Administration</i>	\$341	\$338
<i>Co-& Extra-curricular</i>	\$28	\$97
<i>Professional Development</i>	\$50	\$50
<i>Instructional Leadership</i>	\$20	\$20

Essential Programs & Services

F. School Level Adjustments:

1. Transportation

- *Unique Predicted Cost Calculations for Each School Unit Based on It's Pupil Density.*
- *Adjustments*
 - A. *Vocational Education Transportation*
 - B. *Out-of-District Special Education Transportation*
 - C. *Ferry Costs*
 - D. *Transportation of Homeless Students*
 - E. *Transportation for Island School Units*
 - F. *Appeal Process*

Essential Programs & Services

F. School Level Adjustments:

2. Isolated Small Schools

- *Elementary Schools: 10% Transition Adjustment in EPS Rate*
- *Secondary Schools: Lower Pupil Teacher Ratios With 200 or Fewer Pupils 13:1 and 100 or Fewer Pupils 11:1*
- *Island Schools*
 - A. *Elementary and Secondary Adjustments*
 - B. *13% to 26% Adjustment for Operation & Maintenance Expenses*
 - C. *Reimbursement of Transportation Expenses*

3. Vocational Education

- *Current Practice Continues*

4. Debt Service

- *Current Practice Continues*

Major Cost Components of the EPS Model

100% EPS Model

\$23,410,721
State & Local

Debt Service

\$2,693,170

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

Other Subsidizable Costs

\$4,246,893

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

Operating Costs

\$16,470,658

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

Applying the EPS Model to **Monmouth** for FY 2006

100% EPS Model

\$6,299,252
State & Local

Additional Local

\$

*Additional Local Commitment
Including Local Debt Service*

Debt Service

\$412,799

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

Other Subsidizable Costs

\$1,090,790

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

Operating Costs

\$4,795,664

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

Applying the Current Model to **Monmouth** for **FY 2005**

Total Allocation

\$5,337,000
State & Local

Additional Local

\$746,383

Additional Local Commitment
Includes Local Debt Service

Debt Service

\$433,734

Major Capital Construction Debt
Temporary Lease Space
Lease Purchase Conversions

Program Costs

\$1,061,880

Special Education
Vocational Education
Transportation
Early Childhood

Operating Costs

\$3,841,386

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

Applying the EPS Model to **Monmouth** for FY2006

100% EPS Model

\$6,299,252
State & Local

Debt Service

\$412,799

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

Other Subsidizable Costs

\$1,090,790

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

Operating Costs

\$4,795,664

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

Chapter 606B PL2003

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, Assessments, and Technology Resources)
- **Other Adjustments**
(Isolated Small Schools, Declining Enrollments, Adult Education, And Equivalent Instruction)

Operating Costs

Total Operating Cost Calculation Monmouth

Total Population		Pupils	EPS Rate	Total Allocation
• K-8 Pupils		518.5	X \$5348.00 =	\$2,772,938.00
• 9-12 Pupils		251.5	X \$5758.00 =	\$1,448,137.00
				\$4,221,075.00
Weighted Amounts		EPS wt.		
• Disadvantaged K-8	.15	X	156.1	X \$5348.00 = \$125,223.00
9-12	.15	X	75.7	X \$5758.00 = \$65,382.00
• Limited English K-8	.30	X	0	X = \$0.00
9-12	.30	X	0	X = \$0.00
				\$190,605.00
Targeted Amounts		EPS wt.		
• Assessment K-12			770.0	X \$100.00 = \$77,000.00
• Technology K-8			518.5	X \$83.00 = \$43,036.00
• Technology 9-12			251.5	X \$252.00 = \$63,378.00
• K-2 Pupils	.10	X	156.5	X \$5348.00 = \$83,696.00
				\$267,110.00
Other Adjustments				
• Isolated Small Schools K-8 and/or 9-12				\$0
• Declining Enrollment				\$101,348.00
• Adult Education & Equivalent Instruction				\$2,303.00
Total EPS Operating Allocation				\$4,795,664.00

Operating Costs

Total Operating Cost Calculation Monmouth

Total Population

- K-8 Pupils
- 9-12 Pupils

Pupils		EPS Rate	Total Allocation
518.5	X	\$5348.00 =	\$2,772,938.00
251.5	X	\$5758.00 =	\$1,448,137.00
			\$4,221,075.00

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)

Operating Costs

Total Operating Cost Calculation

Data Required

to Calculate The EPS Total Operating Costs for Monmouth:

Student Population - Average April 1 & October 1 '04 Counts

<i>Grade Level</i>	<i>K-5</i>	<i>6-8</i>	<i>9-12</i>	<i>K-12</i>
<i>Resident Count</i>	314.0	204.5	251.5	770.0
<i>Attending Count</i>	313.5	204.5	251.0	769.0

Specialized Students

	<i>K-8</i>	<i>9-12</i>
<i>Econ. Disadvantaged</i>	156.1	75.7
<i>Limited English Proficiency</i>	0	0
<i>K-2 Programs</i>	156.5	

All Staffing Data - Submitted to MEDMS October '04

Years of Experience and Education Level of Current Staff

Operating Costs

EPS Per Pupil Rate Calculation Monmouth



EPS Statewide Teacher, Guidance, & Library Salary Matrix
Created Using Statewide Staff Information Data

Years of Experience	Education Level				
	BA	BA+	MA	MA+	Doctorate
<1	1.00	1.04	1.15	1.24	1.29
1-5	1.08	1.12	1.23	1.32	1.37
6-10	1.22	1.27	1.38	1.46	1.52
11-15	1.41	1.46	1.57	1.65	1.71
16-20	1.60	1.64	1.75	1.84	1.89
21-25	1.70	1.74	1.85	1.94	1.99
26-30	1.75	1.79	1.90	1.99	2.04
31+	1.78	1.82	1.93	2.02	2.07

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

2 EPS Statewide Teacher, Guidance, & Library Salary Matrix
X Statewide average base for FY 2006 of \$26,707

Years of Experience	Education Level				
	BA	BA+	MA	MA+	Doctorate
<1	26,707	27,775	30,713	33,117	34,452
1-5	28,844	29,912	32,850	35,253	36,589
6-10	32,583	33,918	36,856	38,992	40,595
11-15	37,657	38,992	41,930	44,067	45,669
16-20	42,731	43,799	46,737	49,141	50,476
21-25	45,402	46,470	49,408	51,812	53,147
26-30	46,737	47,806	50,743	53,147	54,482
31+	47,538	48,607	51,545	53,948	55,283

$1.93 \times 26,707 = 51,545$

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

3 EPS Statewide Teacher Salary Matrix @ \$26,707 Base
 Insert SAU Teacher Positions into EPS Salary Matrix

Years of Experience	Education Level					Totals
	BA	BA+	MA	MA+	Dr.	
<1	34,719	27,775	0	0	0	\$62,494
1-5	103,838	0	32,850	0	0	\$136,688
6-10	130,332	67,836	88,454	0	0	\$286,622
11-15	150,628	38,992	104,825	44,067	0	\$338,512
16-20	256,386	43,799	140,211	0	0	\$440,396
21-25	136,206	46,470	49,408	51,812	0	\$283,896
26-30	186,948	95,612	101,486	0	0	\$384,046
31+	142,614	48,607	206,180	0	0	\$397,401

1.0 Positions X 51,812 = 51,812 Total Based on Actual FTE \$2,330,055

Operating Costs

EPS Per Pupil Rate Calculation Monmouth



Total EPS Teacher Salaries for Actual FTE \$2,330,055
 Adjust for Number of Teachers in EPS Model

	K-5	6-8	9-12	K-12	
EPS Pupil Teacher Ratio	17	16	15		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	18.4	12.8	16.7	47.9	
SAU Current Staff				55.8	= 86%

$$\$2,330,055 \times .86 = \$2,003,848$$

Adjusted Teacher Salaries

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

5

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423
Admin	305	305	315	1.7	0.8	3.5	101,704	50,093
Clerical	200	200	200	2.6	1.3	6.5	63,864	31,455
Health	800	800	800	0.7	0.3	1.0	25,115	12,370
Substitutes- 1/2 Day per Pupil				31.00	31.00		16,058	7,781
Sub-Total All Other Salaries						\$582,553	\$390,397	\$192,156
Total All EPS Salaries						\$2,586,400	\$1,732,974	\$853,426

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

6

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

7 EPS Statewide Ed Tech & Media Salary Matrix
Created Using Statewide Staff Information Data

Education Technicians and Media Assistants *						
Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	0.85	1.00	1.11	0.91	1.10	1.15
1-5	0.99	1.13	1.25	1.04	1.23	1.29
6-10	1.09	1.23	1.34	1.14	1.33	1.38
11-15	1.11	1.25	1.37	1.16	1.36	1.41
16+	1.21	1.36	1.47	1.26	1.46	1.51

* **Includes** Education Technician I (Teacher Aid), Education Technician II (Assistant Teacher), and Education Technician III (Associate Teacher)

Excludes Special Education Technicians I, II, and III

Operating Costs

EPS Per Pupil Rate Calculation Monmouth



EPS Statewide Ed Tech & Media Salary Matrix

Created Using Statewide Staff Information Data

Education Technicians and Media Assistants						
Years of Experience	Tech I	Tech II	Tech III	Media Tech I	Media Tech II	Media Tech III
<1	10,713	12,603	13,989	11,469	13,863	14,493
1-5	12,477	14,241	15,754	13,107	15,502	16,258
6-10	13,737	15,502	16,888	14,367	16,762	17,392
11-15	13,989	15,754	17,266	14,619	17,140	17,770
16+	15,250	17,140	18,526	15,880	18,400	19,031

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

9 EPS Statewide Ed Tech & Media Salary Matrix
Insert SAU Educational Technicians

Education Technicians				
Years of Experience	Tech I	Tech II	Tech III	Total
<1	0	0	6,995	\$6,995
1-5	12,477	14,241	0	\$26,718
6-10	0	0	16,888	\$16,888
11-15	0	0	0	0
16+	0	17,140	0	\$17,140
<i>Total Based on Actual FTE</i>				<i>\$67,741</i>

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

10

Total EPS Ed Tech Salaries for Actual FTE \$67,741

Adjust for Number of Ed Techs in EPS Model

	K-5	6-8	9-12	K-12	
EPS Pupil Teacher Ratio	100	100	250		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	3.1	2.0	1.0	6.1	
SAU Current Staff				4.5	= 136%

$$\$67,741 \times 1.36 = \$92,128$$

Adjusted Ed Tech Salaries

67% K-8 = 61,726

33% 9-12 = 30,402

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

11

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

12 EPS Statewide Ed Tech & Media Salary Matrix
Insert SAU Media Techs into Matrix

Media Assistants				Total
Years of Experience	Media Tech I	Media Tech II	Media Tech III	
<1	0	0	0	
1-5	11,796	0	16,258	\$28,054
6-10	0	0	0	\$0
11-15	0	0	0	\$0
16+	0	0	0	\$0
Total Based on Actual FTE				\$28,054

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

13 Total EPS Media Tech Salaries for Actual FTE \$28,054
 Adjust for Number of Media Techs in EPS Model

	K-5	6-8	9-12	K-12	
EPS Media Tech Ratio	500	500	500		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	0.6	0.4	0.5	1.5	
SAU Current Staff				1.9	= 79%

$$\$28,054 \times .79 = \$22,163$$

Adjusted Media Salaries
 67% K-8 = 14,849
 33% 9-12 = 7,314

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

14

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

15 EPS Statewide Teacher Salary Matrix @ \$26,707 Base
 Insert SAU Guidance Positions into EPS Salary Matrix

Years of Experience	Education Level					Totals
	BA	BA+	MA	MA+	Dr.	
<1	0	0	0	0	0	
1-5	0	0	19,710	0	0	\$19,710
6-10	0	0	0	0	0	
11-15	0	0	0	0	0	
16-20	42,731	0	0	49,141	0	\$91,872
21-25	0	0	0	0	0	
26-30	0	0	0	0	0	
31+	0	0	41,236	0	0	\$41,236

Total Based on Actual FTE

\$152,818

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

16 Total EPS Guidance Salaries for Actual FTE \$152,818
Adjust for Number of Guidance Staff in EPS Model

	K-5	6-8	9-12	K-12	
EPS Guidance Ratio	350	350	250		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	0.9	0.6	1.0	2.5	
SAU Current Staff				3.4	= 74%

$$\$152,818 \times .74 = \$113,085$$

Adjusted Guidance Salaries

67% K-8 = 75,767

33% 9-12 = 37,318

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

17

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

18 EPS Statewide Teacher Salary/Exp./Edu. Matrix @ \$26,707 Base
Insert SAU Library Positions into EPS Salary Matrix

Years of Experience	Education Level					Totals
	BA	BA+	MA	MA+	Dr.	
<1	0	0	0	0	0	
1-5	0	0	0	0	0	
6-10	0	0	0	0	0	
11-15	0	0	0	0	0	
16-20	0	0	\$46,737	0	0	\$46,737
21-25	0	0	0	0	0	
26-30	0	0	0	0	0	
31+	0	0	0	0	0	

Total Based on Actual FTE

\$46,737

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

19 Total EPS Library Salaries for Actual FTE \$47,737
 Adjust for Number of Library Staff in EPS Model

	K-5	6-8	9-12	K-12	
EPS Library Ratio	800	800	800		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	0.4	0.3	0.3	1.0	
SAU Current Staff				1.0	= 100%

$$\$46,737 \times 1.00 = \$46,737$$

Adjusted Guidance Salaries
 67% K-8 = 31,314
 33% 9-12 = 15,423

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

20 Adjusted Teacher Salaries from EPS Matrix \$2,020,256
Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,726
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423
Admin	305	305	315	1.7	0.8	3.5	101,704	50,093

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

21

EPS Statewide School Administrators Matrix
 Insert SAU School Level Administrative Staff

School Level Administrators							Total
School Enrollment	Principal Ratio	Principal Salary	SAU Staff	Asst. Principal Ratio	Asst. Principal Salary	SAU Staff	
1-124	.90	58,575	0	.70	45,558	0	
125-174	.93	60,527	0	.73	47,511	0	
175-249	.95	61,829	2.0	.75	48,812	.5	\$148,064
250-349	1.01	65,734	1.0	.82	53,368	0	\$65,734
350-499	1.05	68,337	0	.85	55,321	0	
500-699	1.13	73,544	0	.93	60,527	0	
700-999	1.18	76,798	0	.99	64,432	0	
1000+	1.24	80,703	0	1.04	67,686	0	

Total Based on Actual FTE

\$213,798

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

22 Total EPS School Admin Salaries for Actual FTE \$213,798
 Adjust for Number of Admin Staff in EPS Model

	K-5	6-8	9-12	K-12	
EPS Admin Ratio	305	305	315		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	1.0	0.7	0.8	2.5	
SAU Current Staff				3.5	= 71%

$$\$213,798 \times .71 = \$151,796$$

Adjusted Admin Salaries

67% K-8 = 101,704

33% 9-12 = 50,093

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

23 Adjusted Teacher Salaries from EPS Matrix \$2,003,848
Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423
Admin	305	305	315	1.7	0.8	3.5	101,704	50,093
Clerical	200	200	200	2.6	1.3	6.5	63,864	31,455

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

24

EPS Statewide Clerical Staff Salary Matrix

Insert SAU Clerical Staff into Matrix

Clerical Staff Salary Matrix				Total
Years of Experience	Secretaries Salary Factor	Secretaries Salaries	SAU Staff	
<1	1.00	20,605		
1-5	1.08	22,253	1.5	\$33,380
6-10	1.11	22,872	1.0	\$22,872
11-15	1.20	24,726	1.0	\$24,726
16+	1.26	25,962	3.0	\$77,887
Total Based on Actual FTE				\$158,865

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

25 Total EPS Clerical Salaries for Actual FTE \$158,865
 Adjust for Number of Clerical Staff in EPS Model

	K-5	6-8	9-12	K-12	
EPS Clerical Ratio	200	200	200		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	1.6	1.0	1.3	3.9	
SAU Current Staff				6.5	= 60%

$$\$158,865 \times .60 = \$95,319$$

Adjusted Clerical Salaries

67% K-8 = 63,864

33% 9-12 = 31,455

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

26 Adjusted Teacher Salaries from EPS Matrix \$2,020,256
Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423
Admin	305	305	315	1.7	0.8	3.5	101,704	50,093
Clerical	200	200	200	2.6	1.3	6.5	63,864	31,455
Health	800	800	800	0.7	0.3	1.0	25,115	12,370

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

27 EPS Statewide Health Staff Salary Matrix
Insert SAU Health Staff into Matrix

Health Staff Salary Matrix				Total
Years of Experience	Health Staff Salary Factor	Health Staff Salaries	SAU Staff	
<1	0.84	33,498	0	
1-5	0.90	35,890	0	
6-10	0.94	37,485	1.0	\$37,485
11-15	1.04	41,473	0	
16+	1.13	45,062	0	

Total Based on Actual FTE

\$37,485

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

28

Total EPS Health Salaries for Actual FTE \$37,485

Adjust for Number of Health Staff in EPS Model

	K-5	6-8	9-12	K-12	
EPS Health Ratio	800	800	800		
Attending Pupils	313.5	204.5	251.0	769.0	
EPS Model Staff	0.4	0.3	0.3	1.0	
SAU Current Staff				1.0	=100%

$$\$37,485 \times 1.00 = \$37,485$$

Adjusted Health Salaries

67% K-8 = 25,115

33% 9-12 = 12,370

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

29

Adjusted Teacher Salaries from EPS Matrix \$2,003,848

Add All Other Salaries per EPS Model

	K-5 Ratio	6-8 Ratio	9-12 Ratio	K-8 Staff	9-12 Staff	Current Staff	K-8 EPS Salaries	9-12 EPS Salaries
Ed Tech	100	100	250	5.1	1.0	4.5	61,726	30,402
Media	500	500	500	1.0	0.5	1.9	14,849	7,314
Guidance	350	350	250	1.5	1.0	3.4	75,767	37,318
Library	800	800	800	0.7	0.3	1.0	31,314	15,423
Admin	305	305	315	1.7	0.8	3.5	101,704	50,093
Clerical	200	200	200	2.6	1.3	6.5	63,864	31,455
Health	800	800	800	0.7	0.3	1.0	25,115	12,370
Substitutes- 1/2 Day per Pupil				31.00	31.00		16,058	7,781
Sub-Total All Other Salaries						\$582,553	\$390,397	\$192,156
Total All EPS Salaries						\$2,586,400	\$1,732,974	\$853,426

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

30

Adjusted Teacher and All Other Salaries \$2,586,400

Add Benefits

		Total	K-8	9-12
Teachers	Salaries	2,003,848	1,342,578	661,270
	Benefits (19%)	380,731	255,090	125,641
Guidance, Library, Health	Salaries	197,307	132,196	65,111
	Benefits (19%)	37,488	25,118	13,518
Ed Techs & Media	Salaries	114,291	76,575	37,716
	Benefits (36%)	41,145	27,567	13,578
School Administrators	Salaries	151,796	101,704	50,093
	Benefits (14%)	21,251	14,238	7,013
Clerical Staff	Salaries	95,319	63,864	31,455
	Benefits (29%)	27,642	18,520	9,122
Total All Benefits		\$508,257	\$340,533	\$167,724
Total All Salaries & Benefits		\$3,094,657	\$2,073,507	\$1,021,150

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

31

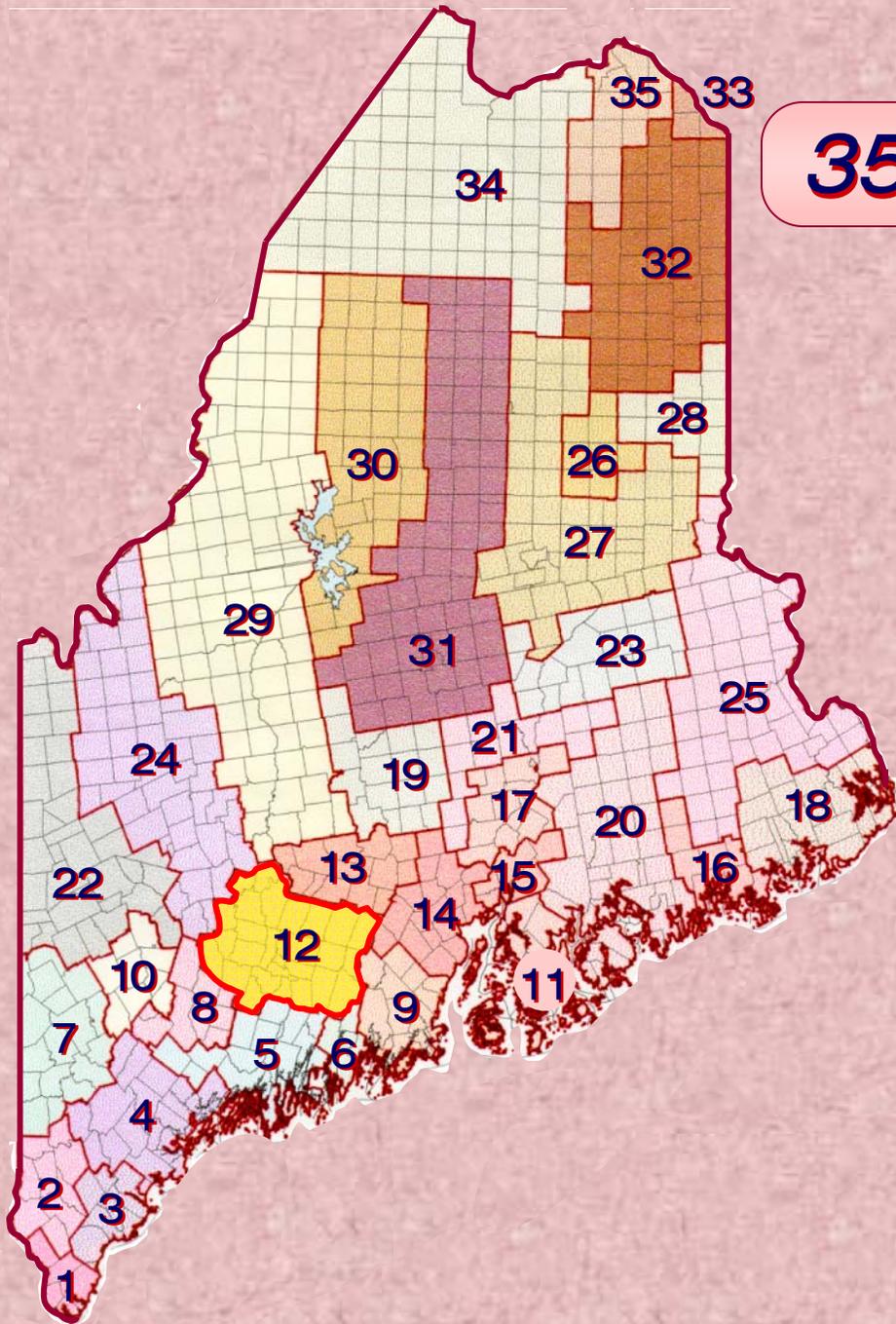
Total All Salaries and Benefits \$3,173,386

Adjust for Regional Costs and Title I Revenues

	Total	K-8	9-12
Total All Salaries & Benefits	3,094,657	2,073,507	1,021,150
Regional Cost Adjustment (0.95)	2,939,924	1,969,831	970,093
Federal Title I Revenue Adjustment <i>(Excludes Portion for Retirement)</i>	(74,102)	(49,649)	(24,454)
Total Adjusted Salaries & Benefits	2,865,822	1,920,182	945,639
Attending Pupils	769	518	251

EPS Per Pupil Rate \$3,707 \$3,767

35 Labor Market Areas



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

Operating Costs

Details of EPS Regional Cost Adjustment

Total Salaries and Benefits for All Personnel Included in Monmouth's Operating Costs are Adjusted by an EPS Factor Which Compares the Augusta Labor Market Area Average Teacher Salary to the Statewide Average Teacher Salary

$$\text{EPS Factor} = \frac{\text{SAU Labor Market Average Teachers Salary}}{\text{Statewide Average Teacher Salary}}$$

$$\text{EPS Factor for Monmouth} = \frac{\$38,924}{\$40,824} = .95$$

Operating Costs

EPS Per Pupil Rate Calculation Monmouth

32 Total EPS Per Pupil Amounts for Salaries and Benefits
Add EPS Non-Staffing Per Pupil Amounts

	K-8	9-12
Total EPS Salaries & Benefits	3707	3767
Operation & Maintenance	907	1078
Supplies & Equipment	295	408
System Administration	341	338
Co-& Extra-curricular	28	97
Professional Development	50	50
Instructional Leadership	20	20

EPS Per Pupil Rate for Monmouth **\$5,348** **\$5,758**

Operating Costs

Total Operating Cost Calculation Monmouth

Total Population		Pupils	EPS Rate	Total Allocation				
• K-8 Pupils		518.5	X \$5348.00	= \$2,772,938.00				
• 9-12 Pupils		251.5	X \$5758.00	= \$1,448,137.00				
				\$4,221,075.00				
Weighted Amounts		EPS wt.						
• Disadvantaged	K-8	.15	X	156.1	X	\$5348.00	=	\$125,223.00
	9-12	.15	X	75.7	X	\$5758.00	=	\$65,382.00
• Limited English	K-8	.30	X	0	X	\$5348.00	=	0.00
	9-12	.30	X	0	X	\$5758.00	=	0.00
								\$190,605.00

Details of EPS Weighted Amounts

(Additional Per Pupil Amounts for Limited English Proficiency (LEP) and Economically Disadvantaged)

Operating Costs

Details of EPS Weighted Amounts

Economically Disadvantaged

Additional Weight/Per Pupil Amount for Each Child in the SAU Eligible for Free & Reduced Lunch

Additional EPS Weight .15

(Per Pupil Amount = Weight x EPS Per Pupil Rate)

Additional Per Pupil Amount .15 x \$5348 = \$802.20 (K-8)

.15 x \$5758 = \$863.70 (9-12)

Limited English Proficiency (LEP)

Additional Weight/Per Pupil Amount for Each LEP Student

<i>Total LEP Population</i>	<i>0-15</i>	<i>16-250</i>	<i>250+</i>
<i>Additional EPS Weight</i>	<i>.50</i>	<i>.30</i>	<i>.60</i>

(Per Pupil Amount = Weight x EPS Per Pupil Rate)

Additional Per Pupil Amount .30 x \$5348 = \$1604.40 (K-8)

.30 x \$5758 = \$1727.40 (9-12)

Operating Costs

Total Operating Cost Calculation Monmouth

Total Population			Pupils		EPS Rate	Total Allocation
• K-8 Pupils			518.5	X	\$5348.00	= \$2,772,938.00
• 9-12 Pupils			251.5	X	\$5758.00	= <u>\$1,448,137.00</u>
						\$4,221,075.00
Weighted Amounts		EPS wt.				
• Disadvantaged K-8		.15	X	156.1	X	\$5348.00 = \$125,223.00
	9-12	.15	X	75.7	X	\$5758.00 = \$65,382.00
• Limited English K-8		.30	X	0	X	\$5348.00 = 0.00
	9-12	.30	X	0	X	\$5758.00 = 0.00
						\$190,605.00
Targeted Amounts		EPS wt.				
• Assessment K-12				770.0	X	\$100.00 = \$77,000.00
• Technology K-8				518.5	X	\$83.00 = \$43,036.00
• Technology 9-12				251.5	X	\$252.00 = \$63,378.00
• K-2 Pupils		.10	X	156.5	X	\$5348.00 = \$83,696.00
						\$267,110.00

Details of EPS Targeted Amounts

Additional Per Pupil Amounts for K-2 Pupils, Assessments, and Technology

Operating Costs

Details of EPS Targeted Amounts

Student Assessment (K-12)

Additional Per Pupil Amount \$100.00

Technology Resources

Additional Per Pupil Amount K-8 \$83.00

9-12 \$252.00

K-2 Programs

Additional Weight .10

(Per Pupil Amount = Weight x EPS Per Pupil Rate K-8)

Additional Per Pupil Amount $.10 \times \$5348 = \534.80

Operating Costs

Total Operating Cost Calculation Monmouth

Total Population		Pupils	EPS Rate	Total Allocation
• K-8 Pupils		518.5	X \$5348.00 =	\$2,772,938.00
• 9-12 Pupils		251.5	X \$5758.00 =	\$1,448,137.00
				\$4,221,075.00
Weighted Amounts		EPS wt.		
• Disadvantaged K-8	.15	X	156.1	X \$5348.00 = \$125,223.00
9-12	.15	X	75.7	X \$5758.00 = \$65,382.00
• Limited English K-8	.30	X	0.0	X = \$0.00
9-12	.30	X	0.0	X = \$0.00
				\$190,605.00
Targeted Amounts		EPS wt.		
• Assessment K-12			770.0	X \$100.00 = \$77,000.00
• Technology K-8			518.5	X \$83.00 = \$43,036.00
• Technology 9-12			251.5	X \$252.00 = \$63,378.00
• K-2 Pupils	.10	X	156.5	X \$5348.00 = \$83,696.00
				\$267,110.00
Other Adjustments				
• Isolated Small Schools K-8 and/or 9-12				\$0
• Declining Enrollment				\$101,615.00
• Adult Education & Equivalent Instruction				\$15,259.00
Total EPS Operating Allocation				\$4,795,664.00

Applying the EPS Model to **Monmouth** for FY2006

100% EPS Model

\$6,299,252
State & Local

Debt Service

\$412,799

Major Capital Construction Debt
Temporary Lease Space
Purchase Conversions

Other Subsidizable Costs

\$1,090,780

Special Education
Transportation
Vocational Education
Gifted & Talented

Included in LD-1

Other Costs

\$1,664

Personnel Benefits
Administration
& Maintenance
& Equipment
Instructional Support

Under 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 Number of Pupils, the Number of Road Miles and Other Adjustments)
- **Vocational Education**
(An Allocation for Vocational Education Programs Based on Prior Year Expenses - No Change from Current Law)
- **Gifted & Talented Programs**
(An Allocation for Gifted & Talented Programs Based on Prior Year Approved Expenses - No Change from Current Law)

Other Subsidizable Costs

Other Subsidizable Cost Calculations Monmouth

Special Education

Total Allocation

• Base Component Ident up to 15% (137% Of EPS Rate X Pupils)	\$885,295.00
• Prevalence Adjustment Ident Above 15% (38% of EPS Rate)	\$3,229.09
• Size Adjustment	\$0.00
• High Cost In- District Adjustment	\$0.00
• High Cost Out-of-District Adjustment	\$0.00
• Federal Revenues Adjustment	(\$115,521.00)
• Maintenance of Effort Adjustment ('03-'04 Actual Expenses)	\$81,070.00
• Medicaid Revenue Adjustment	(\$62,431.00)
	\$791,642.09

Transportation

• Base Costs (Resident Pupils)	\$246,814.70
• Bus Purchases 2004-05	0.00
	\$246,814.70

Vocational Education

• Approved Expend 03-04X101.8%	\$52,332.88
	\$52,332.88

Gifted & Talented

• Approved Expend 03-04X101.8%	\$0.00
	\$0.00

Total EPS Other Subsidizable Costs **\$1,090,789.67**

Applying the EPS Model to **Monmouth** for FY2006

100% EPS Model

\$6,299,252
State & Local

Debt Service

\$412,799

Major Capital Construction Debt
Temporary Lease Space
Lease Purchase Conversions

Other Subsidiz

\$1,090,790

Special Education
Transportation
Vocational Educa
Gifted & Talente

All State Approved Debt
Included in EPS Allocation

Included in LD-1

Chapter 606B PL2003

Applying Chapter 712 EPS Phase-in to **Monmouth**

84% EPS Model

\$5,531,946
State & Local

Debt Service

\$412,799

Major Capital Construction Debt
Temporary Lease Space
Phase Conversions

Additional Local

Additional Local Commitment
including Local Debt Service

Other Subsidizable Costs

\$1,090,790

Special Education
Transportation
Vocational Education
Gifted & Talented

No Reduction

Operating Costs

\$4,028,358

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

Reduced to 84% of Total

Maine's New Funding Formula

- ***Limits the Local Share of All EPS Defined Education Costs to 8.0 Mills or Less by FY2008-09***
 - ***Establishes 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 8.0 Mills of State Valuation for Their Share of Local Education Costs by FY2008-09***
 - ***State Share Becomes the Difference Between the Established Mill Rate Expectation and the EPS Defined Costs Each Year***

Applying Chapter 712 State/Local Share to **Monmouth**

84% EPS Model

\$5,531,946
State & Local

Local Share = 8.26 Mills x
State Certified Valuation for 2004

Additional Local

Additional Local Commitment
including Local Debt Service

Construction Debt
Space
Conversions

Operating Costs

28,358

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

No Reduction

Reduced to 84% of Total

Total EPS Allocation

Total EPS Allocation/Cost - State/Local Share

Single Municipality

Monmouth

84% Model

Total EPS Allocation

\$5,531,946

Monmouth Allocation

\$5,531,946

State Valuation '04

\$221,350,000

**Amount Raised Local
(by 8.26 Mills or less)**

\$1,828,351

State Share

\$3,703,595

Monmouth EPS Local Share

\$1,828,351

● How Does Monmouth Current K-12 Budget Align With EPS Defined Costs?

	<i>Outside EPS Local Debt</i>	<i>Reflective of EPS Costs State & Local</i>	<i>04/05 Budget</i>
<u>State / Local Spending</u>			
<i>Total Local Raised</i>	\$0	+ \$2,594,895	= \$2,594,895
<i>State Subsidy</i>		\$3,488,488	\$3,488,488
<u>Other Sources of Revenue</u>			
<i>Tuition Receipts</i>			N/A
<i>MaineCare Receipts</i>			\$64,600
<i>Balance Forward - Prior Year</i>			\$44,802
<i>Other Sources</i>			\$18,000
Total		\$6,083,383	\$6,210,785

● *How Does Monmouth K-12 State Local Spending Compare to EPS Defined Costs?*

- *Total FY05 State/Local Spending for Monmouth*

\$3,488,488 State Subsidy

\$2,594,895 Total Local Raised

\$6,083,383

\$152,085 (2.5% Inflation to FY06)

\$6,235,468 *FY06 Projected State/Local Spending*

\$6,299,252 *FY06 Projected EPS Defined Costs*

- *Conclusion: Monmouth Spending is \$63,784 or approx 1.0% less than EPS Defined Costs Based on Current Projections*

Applying Chapter 712 State/Local Share to **Monmouth**

84% EPS Model

\$5,531,946
State & Local

Additional Local
\$703,522

Additional Local Commitment
including Local Only Debt

Debt Service

\$412,799

Major Capital Construction Debt
Temporary Lease Space
Purchase Conversions

Other Subsidizable Costs

\$1,090,790

Special Education
Transportation
Vocational Education
Gifted & Talented

Operating Costs

\$4,028,358

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

No Reduction

Reduced to 84% of Total

Total EPS Allocation

Total EPS Allocation/Cost - State/Local Share

Single Municipality

Monmouth

84% Model

Total EPS Allocation

\$5,531,946

Monmouth Allocation

\$5,531,946

State Valuation '04

\$221,350,000

*Amount Raised Local
(by 8.26 Mills or less)*

\$1,828,351

State Share

\$3,703,595

Local Only Allocation

\$703,522

\$703,522

Monmouth Total Local Share

\$2,531,873

Monmouth Assessment '05

\$2,594,895