

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

2014 - 2015

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (April 2013)	1,040.0 +	552.0	= 1,592.0 +	717.0 =	2,309.0
2) Attending Pupils (October 2013)	1,045.0 +	535.0	= 1,580.0 +	745.0 =	2,325.0
3) Average Pupils Calendar Year Average	1,042.5 +	543.5	= 1,586.0 +	731.0 =	2,317.0
			68 %	32 %	100%

B) Staff Positions	PreK-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	61.3	(17:1) +	34.0	(16:1) +	48.7	(15:1) =	144.0 +	146.1 =	0.99	x 7,756,516 =	7,678,951 =	5,221,687	2,457,264
2) Guidance	3.0	(350:1) +	1.6	(350:1) +	2.9	(250:1) =	7.5 +	9.0 =	0.83	x 461,827 =	383,316 =	260,655	122,661
3) Librarians	1.3	(800:1) +	0.7	(800:1) +	0.9	(800:1) =	2.9 +	1.0 =	2.90	x 51,314 =	148,811 =	101,191	47,620
4) Health	1.3	(800:1) +	0.7	(800:1) +	0.9	(800:1) =	2.9 +	5.0 =	0.58	x 257,742 =	149,490 =	101,653	47,837
5) Education Techs	10.4	(100:1) +	5.4	(100:1) +	2.9	(250:1) =	18.7 +	10.8 =	1.73	x 214,710 =	371,448 =	252,585	118,863
6) Library Techs	2.1	(500:1) +	1.1	(500:1) +	1.5	(500:1) =	4.7 +	5.0 =	0.94	x 102,640 =	96,482 =	65,608	30,874
7) Clerical	5.2	(200:1) +	2.7	(200:1) +	3.7	(200:1) =	11.6 +	13.0 =	0.89	x 402,135 =	357,900 =	243,372	114,528
8) School Admin.	3.4	(305:1) +	1.8	(305:1) +	2.3	(315:1) =	7.5 +	9.0 =	0.83	x 755,638 =	627,180 =	426,482	200,698

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,685,186 =	2,675,382 =	1,080,185	508,323
2) Education & Library Technicians	36.00%	X	318,193 =	149,737 =	114,549	53,905
3) Clerical	29.00%	X	243,372 =	114,528 =	70,578	33,213
4) School Administrators	14.00%	X	426,482 =	200,698 =	59,707	28,098

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	39	39 X	1,586.0 =	731.0 =	61,854	28,509
2) Supplies and Equipment	355	490 X	1,586.0 =	731.0 =	563,030	358,190
3) Professional Development	61	61 X	1,586.0 =	731.0 =	96,746	44,591
4) Instructional Leadership Support	25	25 X	1,586.0 =	731.0 =	39,650	18,275
5) Co- and Extra-Curricular Student	36	117 X	1,586.0 =	731.0 =	57,096	85,527
6) System Administration/Support	225	225 X	1,586.0 =	731.0 =	356,850	164,475
7) Operations & Maintenance	1039	1235 X	1,586.0 =	731.0 =	1,647,854	902,785

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 1.06	404,105	190,131
2) Adjustment for Title I Revenues		-103,048	-48,493

Section 1: Totals

Divided by Attending Pupils:	÷	1,586.0	731.0
Calculated EPS Rates Per Pupil:	=	7,013	7,535

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

2014 - 2015

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils ( Includes Suprintendent Transfers )		K-8	9-12	Total
1)	April 2011	1,710.0	+ 724.0	= 2,434.0
2)	October 2011	1,627.0	+ 735.0	= 2,362.0
3)	April 2012	1,644.0	+ 718.0	= 2,362.0
4)	October 2012	1,591.0	+ 721.0	= 2,312.0
5)	April 2013	1,592.0	+ 715.0	= 2,307.0
6)	October 2013	1,580.0	+ 744.0	= 2,324.0

B) Basic Counts		Ave. Calendar Year Pupils	Declining Enrollment	SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK-8 Pupils	1,586.0	+ 38.00	X 7,013	= 11,389,112.00
2)	9-12 Pupils	729.5	+ 0.00	X 7,535	= 5,496,782.50
3)	Adult Education Courses at .1	5.4		X 7,535	= 40,689.00
4)	PreK-8 Equiv. Instruction Pupils	0.125		X 7,013	= 876.63
5)	9-12 Equiv. Instruction Pupils	0.500		X 7,535	= 3,767.50

C) Weighted Counts		Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK-8 Disadvantaged @ 0.2253	357.3	X 0.15	X 7,013	= 375,861.74
2)	9-12 Disadvantaged @ 0.2253	164.4	X 0.15	X 7,535	= 185,813.10
3)	PreK-8 Limited English Prof.	8.0	X	X 7,013	= 39,272.80
4)	9-12 Limited English Prof.	4.0	X	X 7,535	= 21,098.00

D) Targeted Funds		Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1)	PreK-8 Student Assessment	1,586.0		X 45.00	= 71,370.00
2)	9-12 Student Assessment	729.5		X 45.00	= 32,827.50
3)	PreK-8 Technology Resources	1,586.0		X 100.00	= 158,600.00
4)	9-12 Technology Resources	729.5		X 303.00	= 221,038.50
5)	PreK-2 Pupils	548.0	X 0.10	X 7,013	= 384,312.40

E) Isolated Small School Adjustment					
1)	PreK-8 Small School Adjustment				= 0.00
2)	9-12 Small School Adjustment				= 0.00

Section 2: Operating Allocation Totals			
Percentage of EPS Transition Amount:			X 97.00%
Adjusted Total Operating Allocation Amount:			= 17,868,779.02

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

2014 - 2015

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment	=	
1) Gifted & Talented Expenditures from 2012 - 2013	140,916.15	X	101.50%	=	143,029.89
2) Career & Technical Education Expenditures from 2012 - 2013	140,274.64	X	101.50%	=	142,378.76
3) Special Education - EPS Allocation		X		=	3,070,102.70
4) Transportation Operating - EPS Allocation		X		=	1,452,930.11
5) Approved Bus Payments for 2013 - 2014		X		=	<u>88,911.80</u>
			<b>Total Other Subsidizable Costs</b>	=	<b>4,897,353.26</b>

B) Teacher Retirement Amount (Normalized Cost)

358,739.49

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 23,124,871.77**

C) Debt Service Allocations

1) Town / District	Payment Date	Name of Project	Principal		Interest	=	Total
SAD 35	11/01/2014	MARSHWOOD HS	1,139,698.50	+	86,924.52	=	1,226,623.02
	05/01/2015	MARSHWOOD HS	0.00	+	91,968.45	=	91,968.45
2) <b>Total Debt Service Principal &amp; Interest Payments</b>			<u>1,139,698.50</u>		<u>178,892.97</u>		<u>1,318,591.47</u>
3) Approved Lease for 2013 - 14		RSU 35/MSAD 35					0.00
4) Approved Lease Purchase for 2013 - 14 for		RSU 35/MSAD 35					0.00
					<b>Total Debt Service Allocation</b>	=	<u>1,318,591.47</u>

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)

= 24,443,463.24

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

2014 - 2015

Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Calendar Year 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
Eliot	980.5	42.53%	9,835,007.96 +	560,796.95 =	10,395,804.91
South Berwick	1325.0	57.47%	13,289,863.81 +	757,794.52 =	14,047,658.33
<b>Total</b>	<b>2,305.5</b>	<b>100.00%</b>	<b>23,124,871.77</b>	<b>1,318,591.47</b>	<b>24,443,463.24</b>

B) State Valuation by Member Municipality

Member Municipality	2012 - 2013 Average State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Eliot	828,000,000	8.10	6,706,800.00
South Berwick	660,750,000	8.10	5,352,075.00
<b>Total</b>	<b>1,488,750,000</b>		<b>12,058,875.00</b>

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Rate	Calculated Mill	State Contribution by Municipality (Prior to adjustments)
Eliot	10,395,804.91 -	6,706,800.00		8.10	3,689,004.91
South Berwick	14,047,658.33 -	5,352,075.00		8.10	8,695,583.33
<b>Total</b>	<b>24,443,463.24 -</b>	<b>12,058,875.00</b>			<b>12,384,588.24</b>

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

2014 - 2015

Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
<b>A) Total Allocation, Local Contribution, and State Contribution</b>	24,443,463.24	12,058,875.00	12,384,588.24
<b>Totals after adjustment to Local and State Contributions</b>	24,443,463.24	12,058,875.00	12,384,588.24
<b>B) Other Adjustments to State Contribution</b>			
1) Plus Audit Adjustments			0.00
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) Plus Long-Term Drug Treatment Centers Adjustment			0.00
6) Regionalization and efficiency assistance			0.00
7) Bus Refurbishing Adjustment			0.00
8) Less MaineCare Seed - Private			0.00
9) Less MaineCare Seed - Public			0.00
<b>Adjusted State Contribution</b>	<b>24,443,463.24</b>	<b>12,058,875.00</b>	<b>12,384,588.24</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 49.33 %	State Share % = 50.67 %	
Local and State Percentages After Adjustments :	Local Share % = 49.33 %	State Share % = 50.67 %	
FYI : 100% EPS Allocation	24,996,105.89		

F. Adjusted Local Contribution by Town

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Member Municipality	Total Allocation Adjustment	Local Contribution Adjustment	Percentage	Mill Rate
Eliot	10,395,804.91	6,706,800.00	55.62%	8.10
South Berwick	14,047,658.33	5,352,075.00	44.38%	8.10
<b>TOTAL</b>	<b>24,443,463.24</b>	<b>12,058,875.00</b>	<b>100.00%</b>	

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15

## STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1229

RSU 35/MSAD 35

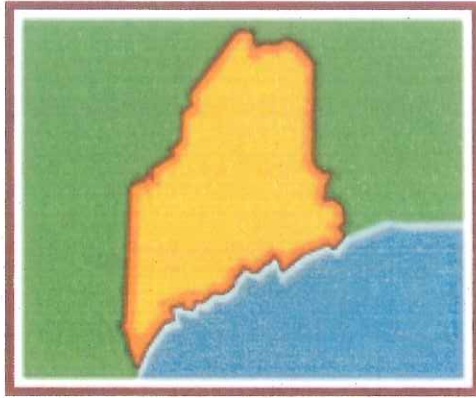
2014 - 2015

Section : 6

## Section 6: SCHEDULED PAYMENTS &amp; YEAR TO DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	922,166.40	922,166.40	0.00	0.00
August	922,166.40	922,166.40	0.00	0.00
September	922,166.40	922,166.40	0.00	0.00
October	922,166.40	922,166.40	0.00	0.00
November	922,166.40	922,166.40	1,226,623.02	1,226,623.02
December	922,166.40	922,166.40	0.00	0.00
January	922,166.40	0.00	0.00	0.00
February	922,166.40	0.00	0.00	0.00
March	922,166.40	0.00	0.00	0.00
April	922,166.40	0.00	0.00	0.00
May	922,166.40	0.00	91,968.45	0.00
June	922,166.37	0.00	0.00	0.00
<b>TOTAL</b>	<b>11,065,996.77</b>	<b>5,532,998.40</b>	<b>1,318,591.47</b>	<b>1,226,623.02</b>

Preliminary Enacted – Adjustments will be made to these printouts throughout FY 15



## MAINE

### Description of the Formula

Beginning in 2005-06, Maine's school funding formula became an adequacy-based formula entitled Essential Programs and Services. Using a cost analysis, the State establishes the amount, level and cost of education components needed in each school to ensure all students had equitable opportunities to achieve proficiency in state learning standards. The essential programs and services allocation calculated for each depends upon student, staff and school characteristics, resulting in unique EPS foundation operating cost rates for each LEA.

By statute, the State share percentage of the total EPS foundation operating costs is 55%. Local share for each LEA is calculated based on property valuation, and local communities may choose to raise more than its required EPS foundation operating costs. The State subsidizes 100% of approved EPS special education costs for most school district, and up to 30% for minimum subsidy receiving districts.

### District-Based Components

#### Density/Sparsity of Small Schools

Additional State subsidies are provided to geographically isolated schools, , and island schools.

#### Grade Level Differences

The number of staff approved for PreK-8 and 9-12 grade spans vary depending upon EPS established ratios and costs, which result in different EPS allocations based on grade span and district size for each LEA, and different levels of State subsidizable funds provided each LEA.

#### Declining Enrollment or Growth

Adjustments for declining enrollment are provided depending on the decline resulting from the difference from the average of the two most recent census counts to the average of the six most recent census counts.

**Capital Outlay and/or Debt Service**

All expenditures for school construction that are approved by the State Board of Education are subsidized by the State.

**Transportation**

The total subsidized transportation operating funds for each LEA is calculated on a funding formula that reflects LEA student density and miles traveled each year. Additional adjustments are provided for island schools, out-of-district special education costs and ferry services.

**Charter Schools**

School administrative units must forward the student's allocations to the approved public charter school the students choose to attend.

**Student-Based Components****Special Education**

The State subsidizes 100% of approved Essential Programs and Services special education costs for all non-minimum subsidy receiving school districts.

**Low Income / Comp Ed / At-Risk**

The State provides additional subsidies for all children eligible for free or reduced lunches in each LEA based on a 1.15 pupil weighting.

**English Language Learner/Bilingual Education**

The State provides additional subsidies for all ESL children base on weightings 1.525-1.70, depending upon the number of eligible children in each LEA.

**Gifted and Talented Education**

The State subsidizes approved EPS gifted and talented costs.

**Career and Technical Education**

The State subsidizes approved EPS career and technical education costs.

**Preschool Education**

The State provides additional subsidies for public preschool program children base on a 1.10 pupil weighting.

**Other**

Does not apply.

**Revenue and Expenditure Information****State Mandates Restricting Revenue or Expenditure Increases**

Does not apply.



### **Property Assessment Ratios Used/Legal Standards for Property Assessment**

Each municipality is responsible for annually assessing its property, either by individually assessing parcels of property or by increasing the prior year's assessment of each parcel by some common factor. The sum of the resulting assessments are required to be no less than 70% of the just value of, or full market value of, this combined property. Each municipality's valuation posed in the school funding is first equalized to estimate full market value of the property in the municipality.

### **Measure of Local Ability To Support Schools**

Property valuation per pupil as computed by the state tax assessor to estimate full market value.

The resulting full value property valuation is multiplied by a statewide mill rate to determine the amount of support required by local communities. Beginning in 2014-15, the average of two year's full value property valuation will be multiplied by a statewide mill rate to determine the amount of support required by local communities.

### **School District Budget and Tax Rate Procedures/Sources of Local Revenue**

Districts (serving two or more municipalities) are fiscally independent. The budget is approved at an annual district meeting by voters of the participating municipalities. Following budget approval each member municipality is assessed its share. Single municipality school administrative units develop a budget, which must be approved by the legislative body (which may be elected representatives or the voters). Beginning in 2007-08 all budgets must be approved by local communities by a referendum vote. In all cases, the tax rate for each municipality is set by its legislative body. Local revenues include property tax and miscellaneous revenues.

### **State Support for Nonpublic Schools**

Does not apply.

*Source: Dr. David Silvernail, University of Southern Maine and Suzan C. Beaudoin, Director of School Finance & Operations, Maine Department of Education.*