


Pitfalls of EPS



MSAD #17 – Oxford Hills School District – School Board Meeting – November 4, 2019

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

ORG ID : 646

RSU 17/MSAD 17

2019 - 2020

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K	1-5	6-8	PreK-K Total
1) Attending Pupils (October 2017)	366.0	1,211.0	804.0	2,381
2) Attending Pupils (October 2018)	389.0	1,192.0	815.0	2,396
3) Attending Pupils Average	377.5	1,201.5	809.5	2,388

B) Staff Positions

PreK-K EPS Staff FTE	Student to Staff	1-5 EPS FTE	Student to Staff	6-8 EPS FTE	Student to Staff	PreK-K Total
25.2	(15:1) +	70.7	(17:1)	47.6	(17:1) +	165.5
2) Teachers	1.1	(350:1) +	3.4	(350:1)	4.1	(250:1) =
3) Guidance	0.5	(800:1) +	1.5	(800:1)	1.3	(800:1) =
4) Health	0.5	(800:1) +	1.5	(800:1)	1.3	(800:1) =
5) Education Techs	3.3	(114:1) +	10.5	(114:1)	2.6	(311:1) +
6) Library Techs	0.8	(500:1) +	2.4	(500:1)	2.0	(200:1) +
7) Clerical	1.9	(200:1) +	6.0	(200:1)	4.0	(200:1) +
8) School Admin.	1.2	(305:1) +	3.9	(305:1)	2.7	(305:1) +

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	8,332,462	3,571,056	1,583,168
2) Education & Library Technicians	36.00%	X	361,553	154,852	180,159
3) Clerical	29.00%	X	408,569	175,098	118,483
4) School Administrators	14.00%	X	673,588	288,681	94,302
b) Other Support Per-Pupil Costs:					
1) Substitute Teachers (1/2 Day)	44 X	2,388.5	1,024.5	105,094	45,078
2) Supplies and Equipment	384 X	2,388.5	1,024.5	917,184	542,985
3) Professional Development	66 X	2,388.5	1,024.5	157,641	67,617
4) Instructional Leadership Support	30 X	2,388.5	1,024.5	71,655	30,735
5) Co- and Extra-Curricular Student	41 X	2,388.5	1,024.5	97,929	130,112
	47 X	2,388.5	1,024.5	112,260	48,152
	1333 X	2,388.5	1,024.5	2,679,897	1,365,659

Regional adjustment for salaries reduces our subsidy by \$600,000 and puts us at a disadvantage for hiring compared to municipalities such as Windham (1.08) Lewiston/Auburn (.98) (Rural disadvantage)

Staffing ratios designed for urban school systems. Rural school districts are "inefficient" under the model due to their geography. (Rural disadvantage)

Regional Index = 0.94

Amounts made to these pretaxouts throughout FY 20

-592,676	-254,092
15,291,062	6,991,510
2,388.5	1,024.5
6,385	6,824

Section 2- Operating Cost Allocations

A) Subsidizable Pupils (includes Superintendent Transfers)

	AYO/PreK	K-8	9-12	Total
1) October 2020	142.0 +	2,288.0 +	3,020.0 =	3,448.0 =
2) October 2019 (may include AYO/PreK estimates)	142.0 +	2,287.9 +	3,016.0 =	3,445.9 =
3) Subsidizable Pupils Average	142.0 +	2,287.9 +	3,027.5 =	3,457.4 =

B) Basic Counts

	AYO/PreK Pupils	(Most Recent Oct Only)	Average Pupils	
1) K-8 Pupils	2,287.9	X	2,287.9	
2) 9-12 Pupils	3,027.5	X	3,027.5	
3) Adult Education Courses wt. 2	5.9	X	5.9	
4) AYO/PreK Equiv. Instruction Pupils	0.000	X	0.000	
5) K-8 Equiv. Instruction Pupils	1,000	X	1,000	
6) 9-12 Equiv. Instruction Pupils	2,575	X	2,575	
7) Weighted Counts				540

Recommend averaging economically disadvantaged. (FY 19 was .6431 resulting in \$250,000 reduction), and no corresponding reduction in needed services.

D) Targeted Funds

	AYO/PreK Student Assessment	(Most Recent Oct Only)	Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1) K-8 Student Assessment	1,287.5	X	1,287.5	0.00	50.00 =	7,300.00
2) 9-12 Student Assessment	1,017.5	X	1,017.5	0.00	50.00 =	132,575.00
3) AYO/PreK Technology Resources	1,82.0	X	1,82.0	0.05	109.00 =	50,875.00
4) PreK-8 Technology Resources	2,287.5	X	2,287.5	0.05	109.00 =	25,478.00
5) 9-12 Technology Resources	1,017.5	X	1,017.5	0.05	109.00 =	244,977.50
6) AYO/PreK Pupils	142.0	X	142.0	0.10	327.00 =	332,722.50
7) K-8 Pupils	2,287.9	X	2,287.9	0.10	6,385 =	90,657.00
8) 9-12 Pupils	3,027.5	X	3,027.5	0.10	6,385 =	453,654.25
9) Total						26,187.00
10) Total						424,410.95
11) Total						205,368.28
12) Total						76,672.85
13) Total						0.00
14) Total						26,542,717.13

Weighted counts and targeted funds provide much needed funds for high cost students.

Preliminary Entered per PL2019-01349 - Adjustments will be made to these printouts throughout FY 20

Special education subsidy is \$1,500,000 less than our budget. We have a million dollars of unmet needs for special services. (State wide crisis in special education costs.)

Certification requirements won't subsidize stipends for GT services to support outlying schools. (Rural disadvantage)

Section 3: Other

Line Item	Description	2019-2020 Budget	2019-2020 Actual	2019-2020 Variance
1)	Approved Lease for 2018 - 19	10,000.00	10,000.00	0.00
2)	Approved Lease Purchase for 2018 - 19 for RSU 17/MSAD 17	10,000.00	10,000.00	0.00
3)	Transportation Operating - EPS Allocation	2,220,659.69	2,220,659.69	0.00
4)	Approved Bus Allocation (Purchase Year FY 19 or earlier)	239,104.66	239,104.66	0.00
5)	Teacher Retirement Amount (Normalized Cost)	35,651,106.42	35,651,106.42	0.00
Total	Other	38,110,770.77	38,110,770.77	0.00

c) Debt Service Allocations

Line Item	Town / District	Payment Date	Interest	Total
1)	MSAD 17	11/01/2019	45,068.33	393,291.83
		05/01/2020	61,199.26	61,199.26
	MSAD 17	11/01/2019	0.00	226,838.00
Total	Total Debt Service Principal & Interest Payments		106,267.59	680,329.09

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

3)	Approved Lease for 2018 - 19	RSU 17/MSAD 17	893,329.09
4)	Approved Lease Purchase for 2018 - 19 for RSU 17/MSAD 17	RSU 17/MSAD 17	10,000.00
Total	Total Debt Service Allocation		903,329.09
Total	Total Combined Allocations		36,544,435.51

Preliminary Enacted per PL201906343 - Adjustments will be made to these printouts throughout FY 20

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RSU 17/MMSAD 17

2019 - 2020

Section : 4

The total allocation for our district was reduced by \$750,000, resulting in a significant gap in our budget (needs/costs have increased, not decreased). Services had to be cut in addition to a 5% increase in local taxation. More money –for less services is a hard budget to sell!

Member Municipality	3-yr Average or Previous Yr State Valuation	MSE Expectation	Oper, Other Sub, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Oxford	664.0	8.28	2,492,012.34 +	62,443.71 =	2,554,456.05
Paris	791.5	8.28	7,105,265.51 +	170,040.48 =	7,285,305.99
Waterford	167.5	8.28	8,149,842.95 +	204,215.03 =	8,354,057.98
West Paris	330.0	8.28	1,795,250.65 +	44,954.45 =	1,839,185.10
Total	3,391.0	100.00%	3,319,118.00 +	83,166.95 =	3,402,284.95
			35,651,106.42	893,359.09	36,544,465.51

Member Municipality	3-yr Average or Previous Yr State Valuation	MSE Expectation	Total Municipal Allocation Distribution per Valuation x MSE Expectation
Harrison	508,616,667	8.28	4,219,002.00
Hallow	86,750,000	8.28	718,290.00
Norway	492,783,393	8.28	3,583,446.00
Ottisfield	286,366,667	8.28	2,371,116.00
Oxford	424,700,000	8.28	3,516,516.00
Paris	339,766,667	8.28	2,813,268.00
Waterford	232,883,393	8.28	1,928,274.00
West Paris	100,050,000	8.28	828,414.00
Total	2,412,116,667		19,972,326.00

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STATE OF MAINE DEPARTMENT OF EDUCATION
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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)
Harrison	2,934,918.17	2,934,918.17	5.77	0.00
Heddon				1,459,758.35
Norway				4,416,130.94
Oxford				183,340.05
Oxford				3,766,788.99
Paris				5,540,789.96
Waterford	1,838,185.10	1,838,185.10	7.89	0.00
West Paris	3,402,286.95	828,414.00	8.28	2,573,872.95
Total	36,544,433.51	18,609,753.27		17,934,680.24

No "minimum subsidy" for wealthier towns that are part of our school district. Whereas wealthy towns that are "stand-alones" get state aid (Kennebunkport, Wells, York – etc)

Preliminary Enacted per PL2019ch343 – Adjustments will be made to these printouts throughout FY 20