

MSAD #28 Revenue Allocations for 2020-2021

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State School Funding **EPS** **Formula**

- School funding in Maine is based on **Essential Programs and Services (EPS)**, which are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results.
- The **EPS formula** determines both the State and local share of funding needed for each School Administrative Unit (SAU) to have Essential Programs and Services. The funding formula is designed to respond to student needs and is based on years of research and information gleaned from high performing, cost-effective school units.
- Each year, every district in the State receives a document known as the “**ED 279**”. This is the annual State Calculation for Funding Education (PreK-12) Report which shows the various components that go into the funding formula.

Determining EPS

Key Operating Cost Components to Determine EPS:

- Student Demographics (School Administrative Unit (SAU) Pupil Counts for PreK-K, 1-5, 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 4YO/PreK Pupils, K-2 Pupils, Student Assessment, and Technology Resources)
- Other Adjustments (Isolated Small Schools, Adult Education, and Equivalent Instruction)

Other Cost Components to Determine EPS:

- Other Subsidizable Costs (Gifted & Talented, Special Education, Transportation and Buses)
- Teacher Retirement Costs (Normalized Costs)
- Debt Service (State Board approved bond payments and approved lease payments)

Determining State and Local Shares

- State and Local Share:

EPS calculates the share of the costs between State and Local:

$\text{EPS Costs} - \text{Local Share}^* = \text{State Share}.$

**Many local units raise above and beyond what the State requires for local share.*

- Key Factors in Determining Required Local Share:

Percentage of students by town within a combined district, used to determine distribution of Total Allocation by Town

Valuation by town as provided by the Maine Revenue Service each year, which determines ability to pay

Mil Expectation set by calculated recommended funding level each year

MSAD #28 EPS Allocations (Required Local) (ED279 Section 3)

EPS Allocation Categories	Amount
Operating Costs Allocations	\$5,491,909.12
Other Subsidizable Costs	2,300,420.59
Teacher Retirement Amount (Normalized Cost)	266,317.63
Debt Service Allocations	0.00
Total Combined Allocations	\$8,058,647.34



Matches Total Appropriated in Article #11

3 PARTS OF COSTS

- The figure \$8,058,647.34 is what EPS determined is needed to operate MSAD #28. This is known as the **REQUIRED LOCAL** amount

Districts often have additional costs beyond EPS.

- MSAD #28 has **DEBT** service from Camden-Rockport Elementary School and Camden-Rockport Middle School that are additional costs
- MSAD #28 also has an **ADDITIONAL LOCAL** amount to raise since the cost of education is greater than the EPS formula

REQUIRED LOCAL

- There are two calculations the State makes to determine the State and local shares for the Required Local
 1. They determine shares based on pupil count
 2. They determine based on valuation, the ability of the towns to afford the required cost
- If a town's ability to pay exceeds the required shares based on pupil count, then those towns do not get State subsidy; they are considered **Minimum Receivers**. Camden and Rockport fall into this category.
- The Required Local share is then based on **Pupil Count**.

**MSAD #28 EPS Total Allocation by
Town(ED279 Section 4 A) – Calculation #1**

Town	Number of Pupils	Percentage of Pupils	Total EPS Allocation Distribution As Percentage of Pupils
Camden	375.0	52.37%	\$4,220,313.61
Rockport	341.0	47.63%	3,838,333.73
Total	716.0	100.00%	\$8,058,647.34

MSAD #28 Calculation of Required Local Contribution - Mil
Expectation
(ED279 Section 4 B) – Calculation #2

Town	Property Fiscal Capacity*	Percent of Property Fiscal Capacity	Mill Expectation	Total Town Allocation Distribution per Valuation x Mil Expectation
Camden	\$820,734,938	57.21%	8.18	\$6,713,611.79
Rockport	613,977,610	42.79%	8.18	5,022,336.85
Total	\$1,434,712,548	100.00%	8.18	\$11,735,948.64

**Lessor of 3-year average or prior year State valuation*

MSAD #28 Required Local Contribution EQUALS the lesser of the previous two calculations (ED279 Section 4 C)

Town	Calculation #1 Total EPS Allocation Distribution As Percentage of Pupils	%	Calculation #2 Total Town Allocation Distribution per Valuation x Mil Expectation	%	Lessor = Required Local Contribution by Town	%
Camden	\$4,220,313.6 1	52.37%	\$6,713,611.79	57.21%	\$4,220,313.61	52.37%
Rockport	3,838,333.73	47.63%	5,022,336.85	42.79%	3,838,333.73	47.63%
Total	\$8,058,647.3 4	100.00%	\$11,735,948.6 4	100.00%	\$8,058,647.34	100.00%

Minimum Special Education Adjustment

For 2020-2021, MSAD #28 is eligible for the Minimum Special Education Adjustment (20-A MRSA Section 15689, sub-section 1)

This adjustment guarantees that a school administrative unit's State share must equal at least 50% of the Special Education Cost as calculated by Essential Programs & Services

MSAD #28 EPS Special Education Allocation (ED 279 Section 3 A, lines 2 plus 3) equals \$1,830,682.62 and 50% equals \$915,341.31

This adjustment increases the amount of State subsidy and lowers the Required Local Contribution for the school administrative unit.

This is the only subsidy that MSAD #28 receives.

MSAD #28 Local Shares adjusted for Minimum Special
Education Adjustment
(ED279 Section F)

Town	Required Local Contribution by Town	%	Adjustment for Minimum Special Education	%	Adjusted Required Local Contribution by Town	%
Camden	\$4,220,313.61	52.37%	\$479,364.24	52.37%	\$3,740,949.37	52.37%
Rockport	3,838,333.73	47.63%	435,977.07	47.63%	3,402,356.66	47.63%
Total	\$8,058,647.34	100.00%	\$915,341.31	100.00%	\$7,143,306.03	100.00%



Matches Total Raised in Article #11

MSAD #28 Additional Local Funding

- Many local units raise above and beyond what the State requires for local share
- MSAD #28 raises the following additional local funds:
 - Article #12 – additional local funds for non-state funded debt service
 - Article #13 – additional local funds for school nutrition program
 - Article #14 – additional local funds in required to support the budget in excess of the EPS model
- Key Factors in Determining Additional Local Share:
 - Valuation by town as provided by the Maine Revenue Service each year, which determines ability to pay (ED279 Section 4B)
 - Cost-sharing Method specified on MSAD #28 Certificate of Organization

Article #12 The School Board recommends that the District raise and appropriate \$3,827,909.00 for the annual payments on debt service previously approved by the District voters for non-state-funded school construction projects or non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the District's contribution to the total cost of funding public education from kindergarten to grade 8.

Town	Property Fiscal Capacity*	Percentage of Property Fiscal Capacity	Local Contribution by Town for Article #12	Local Contribution by Town per MSAD #28 Calculation	Difference from MSAD #28 Calculation
Camden	\$820,734,938	57.21%	\$2,189,947	\$2,189,947	\$0
Rockport	613,977,610	42.79%	1,637,962	1,637,962	0
Total	\$1,434,712,548	100.00%	\$3,827,909	\$3,827,909	\$0

**Lessor of 3-year average or prior year State valuation – ED279 Section 4 B*

Article #13 The School Board recommends that the District raise and appropriate \$64,000.00 to transfer to the school nutrition program.

Article #14 The School Board recommends that the District raise and appropriate \$4,222,954.00 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$4,222,954.00 as required to fund the budget recommended by the School Board.

Town	Property Fiscal Capacity*	Percentage of Property Fiscal Capacity	Local Contribution by Town for Articles # 13 and #14	Local Contribution by Town per MSAD #28 Calculation	Difference from MSAD #28 Calculation
Camden	\$820,734,938	57.21%	\$2,452,566	\$2,452,567	\$1
Rockport	613,977,610	42.79%	1,834,388	1,834,388	0
Total	\$1,434,712,548	100.00%	\$4,286,954	\$4,286,955	\$1

**Lessor of 3-year average or prior year State valuation – ED279 Section 4 B*

MSAD #28 2020-2021 Combined Local Raised

Town	Camden	Rockport	Total
Article #11 EPS	\$3,740,949	\$3,402,357	\$7,143,306
% Pupils	52.37%	47.63%	100.00%
Article #12 Additional Local Debt Service	2,189,947	1,637,962	3,827,909
% Property Fiscal Capacity	57.21%	42.79%	100.00%
Articles #13 and #14 Additional Local	2,452,566	1,834,388	4,286,954
% Property Fiscal Capacity	57.21%	42.79%	100.00%
Total Raised	\$8,383,462	\$6,874,707	\$15,258,169
Calculated Adjusted %	54.94%	45.06%	100.00%