

# Special Education – EPS Calculation

EPS

# Special Education Allocation

## Section 3: Other Allocations

Section : 3

### A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2)	Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.24
3)	Special Education - EPS Allocation		X		=	1,116,007.00
4)	Transportation Operating - EPS Allocation		X		=	419,840.65
5)	Approved Bus Payments for 2015 - 2016		X		=	54,846.88
					<b>Total Other Subsidizable Costs</b>	<b>= 1,822,105.35</b>

- **Sec. C-37. 20-A MRSA §15681-A, sub-§2**, as enacted by PL 2005, c. 2, Pt. D, §44 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is amended to read:
- **2. Special education costs.** Beginning in fiscal year 2005-06, a A school administrative unit receives an additional weight of at 1.50 for each special education student identified on the annual December 1st child count as required by the federal Individuals with Disabilities Education Act for the most recent year, up to a maximum of 15% of the school administrative unit's resident pupils as determined under section 15674, subsection 1, paragraph C, subparagraph (1). For those school administrative units in which the annual December 1st child count for the most recent year is less than 15% of the school administrative unit's resident pupils as determined under section 15674, subsection 1, paragraph C, subparagraph (1), the special education child count percentage may not increase more than 0.5% in any given year, up to a maximum of 1.0% in any given 3-year period. For each special education student above the 15% maximum, the unit receives an additional weight of .38. In addition, each school administrative unit must receive additional funds allocations:
  - A. For lower staff-student ratios and expenditures for related services for school administrative units with fewer than 20 special education students identified on the annual December 1st child count as required by the federal Individuals with Disabilities Education Act for the most recent year;
  - B. For high-cost in-district special education placements. Additional funds must be allocated for each student estimated to cost 3 times the statewide special education EPS per-pupil rate. The additional funds for each student must equal the amount by which that student's estimated costs exceed 3 times the statewide special education EPS per-pupil rate;
  - D. To Beginning July 1, 2018, to ensure the school administrative unit meets the federal maintenance of effort requirement for receiving federal Individuals with Disabilities Education Act funds. in accordance with recommendations of any legislative task force established in the First Regular Session of the 128th Legislature to identify special education cost drivers and innovative approaches to services; and

## Special Education Model – FY2018

- Special Education Allocation Calculation – 6 steps and Maintenance of Effort Adjustment
  - Step 1: Base Component
  - Step 2: Prevalence Adjustment
  - Step 3: Size Adjustment
  - Step 4: High Cost In-District Adjustment
  - Step 5: High Cost Out-of-District Adjustment
  - Step 6: EPS Special Education Allocation
  - EPS Maintenance of Effort Adjustment Calculation

# Special Education Model Changes



## Special Education Model – FY2019

- Special Education Allocation Calculation
  - Step 1: Base Component
  - Step 2: Prevalence Adjustment
  - Step 3: Size Adjustment
  - Step 4: High Cost In-District Adjustment
  - Step 6: EPS Special Education Allocation
  - EPS Maintenance of Effort Adjustment Calculation
- Special Education High-cost Out-of-District Allocation

# Special Education Allocation – Step 1 (Base Allocation)

- Calculates a base amount of allocation for special education
  - Up to the first 15% of special education population that the district is responsible for the cost of special education is multiplied by the EPS Special Education Weight
  - RSU 73 had 1478 total students and 218 special education students for the FY2016 October 1 count, this gives us a prevalence rate of 14.75% which is less than 15%
    - This means the total special education population of 218 would be multiplied by their full EPS rate and the special education weight
    - Step 1 = 218 \* 6472 \* 1.5 = \$2,116,344** (note the difference from below)

2016-17													
STEP 1: CALCULATION OF BASE COMPONENT													
Columns in Yellow Need Data, Unshaded and Darkly Shaded Columns are Updated Automatically													
Factors for Base Component													
											Updated		
Maximum Prevalence											3/31/14		
Weighting											1.258		
MED MS	AOS	SAU CODE	School Administrative Unit	2015 October Subsidizable Enrollment	Subsidizable Students with Disabilities 2014 October	State Agency Clients with Disabilities Estimated Count 2014 October	Students with Disabilities (excluding SAC)	Prevalence Rate	Prevalence (excluding SAC)	EPS Base Rate	EPS Special Ed Rate (1.315 * Base Rate)	Eligible Students (Up to 15% of Resident Enrollment)	Total Dollars with Weighting
3198		873 873	RSU 73	1,478			218	14.82%	14.75%	\$6,472	\$8,142	218	\$1,774,956

## Special Education Allocation – Step 2 (Prevalence Adjustment)

- Calculates an allocation for high prevalence rates of special education in a school district by applying a .38 weight for the portion of a special education count that exceeds 15% of the total population
  - RSU 22 has a total population of 2319 and a special education population of 421, which gives a special education rate of 18.15%.
  - This leaves 73 special education students above 15% so the .38 weight would be applied to these students
  - Step 2 = 73 \* 6956 \* .38 = \$192,939**

MED MS	AOS	SAU CODE	District	2015 October Subsidizable Enrollment	Students with Disabilities (excluding SAC)	Prevalence Rate (excluding SAC)	EPS Base Rate	Eligible Students	Excess Students Above 15%	EPS Rate for Excess Students (.38 * Base EPS Rate)	Prevalence Adjustment
2016-17											
STEP 2 - PREVALENCE ADJUSTMENT											
Columns in Yellow Need Data, Unshaded and Darkly Shaded Columns are Updated Automatically											
Factors for Prevalence Adjustment											
Prevalence				15.00%							
Excess Weighting				0.38							
3217		822	RSU 22	2,319	421	18.15%	\$6,956	348	73	\$2,643	\$192,939

## Special Education Allocation – Step 3 (Size Adjustment)

- Calculates and allocation for school districts with low special education populations by applying a .29 weight for the total special education population if the population is below 20
  - Castine has a special education population of 15, because this is less than 20 they would receive the size adjustment
  - The 15 student count is multiplied by .29 and multiplied by their EPS Special Education Rate of \$10,410
  - **Step 3 = 15 \* 10,410 \* .29 = \$45,285**



## Special Education Allocation – Step 4 (High-Cost In-District)

- Inflation adjustment from previous year allocation
  - If \$0, continues to be \$0
- What is possible to collect & report?

ETPS

## High-cost Out-of-District & Federal Revenues

- High-cost Out-of-District Adjustment
  - Taken outside of the formula
  - Separate allocation
- Federal Revenues
  - Removed from the formula completely
  - No longer impacting the special education allocation

# EPS Maintenance of Effort Adjustment

- An adjustment to the prior steps to ensure the special education allocation allocates enough resources to meet the Federal Maintenance of Effort calculation
  - Two year old expenditure and revenue data
  - Includes costs for personnel (salaries & benefits, contractors), employee training and travel for training, and tuition
  - General Fund revenues for special education subtracted, including MaineCare coded to Fund 1000, Revenue 4585 and transfers from Fund 2460
  - Allocation for High-cost Out-of-District students subtracted

# Special Education - High-cost Out-of-District Allocation

- E. A separate allocation must be determined for high-cost out-of-district special education placements in accordance with this paragraph.
- (1) For private school placements, additional funds must be allocated for each student estimated to cost 4 times the statewide special education EPS per-pupil rate. The additional funds for each student must equal the amount by which that student's estimated costs exceed 4 times the statewide special education EPS per-pupil rate.
- (2) For public school placements, additional funds must be allocated for each student estimated to cost 3 times the statewide special education EPS per-pupil rate. The additional funds for each student must equal the amount by which that student's estimated costs exceed 3 times the statewide special education EPS per-pupil rate.
- (3) For public regional special education program placements, additional funds must be allocated for each student estimated to cost 2 times the statewide special education EPS per-pupil rate. The additional funds for each student must equal the amount by which that student's estimated costs exceed 2 times the statewide special education EPS per-pupil rate. Resident students for the fiscal agent of the regional special education program are considered out-of-district placements for purposes of this determination. The commissioner may expend and disburse funds pursuant to section 15689, subsection 9 for direct contractual agreements to provide legal services, facilitation services and other services to assist a school administrative unit with planning and implementing a regional special education program.

## Special Education - High-cost Out-of-District Allocation

- Based on EF-S-07 submission
  - Costs of all out of district special education students, by student, by placement
  - Does not include other costs (Ed Techs, related services)
- Does not include costs associated with State Agency Clients and Foster students
- Includes costs above the state average special education EPS rate by:
  - 2 times for regional placement
  - 3 times for public placement
  - 4 times for private placement

# Special Education Allocation – Total calculation

SAU Identification Information				EPS Special Educator Allocation Calculation					EPS Maintenance of Effort Adjustment								
MEDMS	AOS	SAU CODE	District	Step 1 Base Component	Step 2 Prevalence Adjustment	Step 3 Size Adjustment	Step 4 High Cost-In-District	EPS Special Education Allocation prior to Maintenance of Effort Adjustment	2014-15 Actual State/Local Expenditures	2014-15 Actual State/Local Exclude Medicaid & HCOOD	EPS Maintenance of Effort Adjustment	Adjusted EPS Special Education Allocation – ED 279	2014-15 Medicaid Revenues	High Cost Out-of-District Allocation - ED 279	Actual FY2017 Allocation	Change (positive equals increase)	
1000		002	Acton	\$484,335	\$13,055	\$0	\$21,116	\$518,506	\$689,090	\$638,533	\$74,418	\$592,923.76	\$7,792	\$42,765	\$632,634.08	\$3,054	
1001	877	005	Alexander	\$60,438	\$0	\$17,528	\$0	\$77,966	\$52,124	\$52,124	\$0	\$77,966.00	\$0	\$0	\$52,124.24	\$25,842	
3238		012	Andover	\$106,041	\$18,594	\$0	\$10,131	\$134,766	\$110,360	\$108,097	\$0	\$134,766.00	\$2,263	\$0	\$108,096.78	\$26,669	
1004		014	Appleton	\$135,240	\$0	\$39,214	\$0	\$174,454	\$300,458	\$252,688	\$61,388	\$235,842.46	\$0	\$47,770	\$280,427.42	\$3,185	
3231		018	Athens Public Schools	\$194,028	\$0	\$56,259	\$13,184	\$263,471	\$190,683	\$190,683	\$0	\$263,471.00	\$0	\$0	\$189,669.00	\$73,802	
1007		020	Auburn	\$5,248,512	\$218,328	\$0	\$562,393	\$6,029,233	\$7,518,406	\$6,566,510	\$464,429	\$6,493,662.24	\$101,053	\$850,843	\$7,335,070.08	\$9,435	
1008		021	Augusta	\$3,119,578	\$100,884	\$0	\$328,272	\$3,548,734	\$3,602,103	\$3,366,380	\$0	\$3,548,734.00	\$105,924	\$129,799	\$3,496,178.45	\$182,354	
1009	890	024	Baileysville	\$314,490	\$0	\$0	\$0	\$314,490	\$298,461	\$298,461	\$0	\$314,490.00	\$0	\$0	\$298,461.02	\$16,029	
1011		027	Bangor	\$5,661,450	\$91,770	\$0	\$840,172	\$6,593,392	\$6,276,833	\$5,759,342	\$0	\$6,593,392.00	\$180,329	\$337,161	\$5,884,188.78	\$1,046,365	
1012	891	028	Bar Harbor	\$512,568	\$19,240	\$0	\$4,930	\$536,738	\$968,245	\$968,245	\$431,507	\$968,245.11	\$0	\$0	\$968,245.11	\$0	
1014		031	Beals	\$74,493	\$4,194	\$26,400	\$0	\$104,087	\$126,146	\$126,146	\$0	\$105,087.00	\$0	\$0	\$99,114.40	\$5,973	
1015		032	Beddington	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	
1016		040	Biddeford	\$3,907,428	\$281,602	\$0	\$305,504	\$4,494,534	\$4,718,892	\$4,300,245	\$0	\$4,494,534.00	\$154,421	\$264,226	\$4,564,470.90	\$194,289	
1017		044	Blue Hill	\$497,546	\$0	\$0	\$0	\$497,546	\$510,692	\$482,167	\$0	\$497,546.00	\$0	\$28,525	\$510,692.10	\$15,379	
1018		049	Bowerbank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	
1020	893	052	Bremen	\$42,488	\$2,691	\$15,400	\$0	\$60,579	\$52,624	\$52,624	\$0	\$60,579.00	\$0	\$0	\$52,624.46	\$7,955	
1021		053	Brewer	\$2,143,600	\$21,720	\$0	\$182,083	\$2,347,403	\$2,018,009	\$1,968,208	\$0	\$2,347,403.00	\$18,217	\$31,584	\$1,999,791.55	\$379,195	
1022	899	054	Bridgewater	\$96,822	\$6,690	\$35,742	\$0	\$139,254	\$14,869	\$14,869	\$0	\$139,254.00	\$0	\$0	\$117,694.00	\$21,560	
3235		056	Brighton Plt. Public Schools	\$10,290	\$0	\$2,984	\$620	\$13,894	\$0	\$0	\$0	\$13,894.00	\$0	\$0	\$11,753.00	\$2,141	
1023	893	057	Bristol	\$428,491	\$7,941	\$0	\$0	\$436,432	\$445,212	\$426,876	\$0	\$436,432.00	\$0	\$18,336	\$445,211.98	\$9,556	
1024		058	Brooklin	\$119,400	\$2,521	\$37,518	\$5,426	\$164,865	\$163,401	\$163,401	\$0	\$164,865.00	\$0	\$0	\$124,953.92	\$39,911	
1025		060	Brooksville	\$137,085	\$0	\$39,754	\$0	\$176,839	\$125,178	\$125,178	\$0	\$176,839.00	\$0	\$0	\$131,363.00	\$45,476	
1026		063	Brunswick	\$3,870,804	\$143,718	\$0	\$382,916	\$4,397,438	\$4,532,562	\$4,361,762	\$0	\$4,397,438.00	\$37,340	\$133,461	\$4,385,313.24	\$145,585	
1028	877	070	Calais	\$579,378	\$14,436	\$0	\$64,332	\$658,146	\$574,315	\$466,421	\$0	\$658,146.00	\$107,894	\$0	\$466,421.07	\$191,725	
1029		075	Cape Elizabeth	\$1,671,780	\$0	\$0	\$183,235	\$1,855,015	\$2,978,648	\$2,739,446	\$712,139	\$2,567,153.78	\$0	\$239,202	\$2,791,312.36	\$15,043	
3131		076	Caratunk	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	
1031	890	079	Carroll Plt.	\$19,492	\$7,407	\$14,130	\$0	\$41,029	\$10,218	\$10,218	\$0	\$41,029.00	\$0	\$0	\$35,603.00	\$5,426	
3244		081	Cary Plt	\$27,774	\$0	\$8,055	\$1,182	\$37,011	\$42,436	\$42,436	\$0	\$37,011.00	\$0	\$0	\$24,557.00	\$12,454	
1032		083	Castine	\$124,920	\$7,911	\$45,285	\$0	\$178,116	\$147,421	\$147,421	\$0	\$178,116.00	\$0	\$0	\$147,420.54	\$30,695	
1033		085	Caswell	\$59,843	\$6,498	\$24,790	\$0	\$91,131	\$48,345	\$47,413	\$0	\$91,131.00	\$992	\$0	\$77,471.00	\$13,660	
1035	877	089	Charlotte	\$80,232	\$10,164	\$34,896	\$6,308	\$131,600	\$97,714	\$65,191	\$0	\$131,600.00	\$32,523	\$0	\$110,965.00	\$20,635	
3230		091	Cherryfield Public Schools	\$179,998	\$0	\$0	\$10,218	\$190,216	\$50,991	\$22,728	\$0	\$190,216.00	\$0	\$28,263	\$167,000.94	\$51,478	
1038	890	100	Cooper	\$18,298	\$0	\$5,306	\$0	\$23,604	\$10,162	\$10,162	\$0	\$23,604.00	\$0	\$0	\$14,426.00	\$9,178	
1039		101	Coplin Plt.	\$19,942	\$0	\$5,784	\$0	\$25,726	\$0	\$0	\$0	\$25,726.00	\$0	\$0	\$21,574.00	\$4,152	
1040	891	106	Cranberry Isles	\$25,982	\$0	\$7,476	\$0	\$33,258	\$23,720	\$23,720	\$0	\$33,258.00	\$0	\$0	\$27,010.00	\$6,248	
1041	877	107	Crawford	\$0	\$0	\$0	\$0	\$0	\$930	\$930	\$0	\$0.00	\$0	\$0	\$0.00	\$0	
3136	896	111	Cutler	\$55,008	\$0	\$15,954	\$0	\$70,962	\$162,153	\$155,558	\$62,374	\$133,335.78	\$0	\$6,593	\$138,988.56	\$942	
1043	893	114	Damariscotta	\$159,255	\$5,380	\$52,343	\$0	\$216,978	\$166,371	\$0	\$0	\$216,978.00	\$0	\$212,999	\$372,669.00	\$57,308	
1044		116	Dayton	\$563,472	\$16,470	\$0	\$17,762	\$597,704	\$675,499	\$608,109	\$10,405	\$608,109.04	\$7,268	\$60,122	\$668,231.10	\$0	
1045		117	Deblois	\$8,004	\$0	\$4,642	\$0	\$12,646	\$0	\$0	\$0	\$12,646.00	\$0	\$0	\$10,607.00	\$2,039	
1046	847	118	Dedham	\$227,172	\$0	\$0	\$4,930	\$232,102	\$260,535	\$236,793	\$0	\$232,102.00	\$0	\$23,742	\$249,207.64	\$6,637	
1047		121	Dennistown Plt.	\$9,437	\$0	\$2,737	\$0	\$12,174	\$0	\$0	\$0	\$12,174.00	\$0	\$0	\$10,209.00	\$1,965	
1048	877	122	Dennysville	\$46,890	\$4,752	\$19,040	\$0	\$70,682	\$23,908	\$23,908	\$0	\$70,682.00	\$0	\$0	\$55,949.00	\$14,733	
1050	890	129	Drew Plt.	\$9,486	\$0	\$11,004	\$0	\$20,490	\$1,528	\$1,528	\$0	\$20,490.00	\$0	\$0	\$17,184.00	\$3,306	
3129	896	135	East Machias	\$343,672	\$2,291	\$0	\$0	\$345,963	\$243,361	\$243,361	\$0	\$345,963.00	\$0	\$0	\$250,882.00	\$95,081	

# Transportation Operating – EPS Calculation

# Transportation Operating Allocation

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2)	Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.24
3)	Special Education - EPS Allocation		X		=	1,116,007.00
4)	Transportation Operating - EPS Allocation		X		=	419,840.65
5)	Approved Bus Payments for 2015 - 2016		X		=	54,816.88
<b>Total Other Subsidizable Costs</b>					=	<b>1,822,105.35</b>

- Beginning in fiscal year 2007-08, and for each subsequent fiscal year, the per-pupil transportation costs for each school administrative unit are its predicted per-pupil transportation cost for the most recent year adjusted by the Consumer Price Index or other comparable index, except that the established predicted per-pupil transportation cost multiplied by the number of the school administrative unit's resident students for each school administrative unit must be no less than 90% of the most recent year's reported net transportation expenditures.



# Transportation Allocation – Step 1

- Calculate cost of transportation with most recent expenditure and revenue data
  - Net transportation expenditures = transportation operating expenditures – transportation revenues + net community service expenditures – bus revenues + vocational transportation costs
  - For FY2017 ED 279 allocation FY2015 expenditures and revenues are reviewed
    - Operating and Community Services Expenditures
      - Fund Code 1000, Program Code 0000, Function Codes between 2700 and 2799, Object Codes Excluding 7100 to 7200
      - Fund Code 1000, Program Codes between 8000 and 8999, Object Codes Excluding 7100 to 7200
    - Operating , Community Service, and Bus Revenues
      - Fund Code 1000, Revenue Codes 1400, 1410, 1420, 1421, 1422, 1431, 1440, 1962, 1985, 1992
  - Vocational transportation costs are listed on CTE Region EFM 46V form

## Transportation Allocation – Step 2

- Calculation of Step 1 is compared to previous year allocation
  - EPS Transportation Operating Allocation for previous year is inflated to current year value
    - For FY2017 Allocation, FY2016 Allocation is inflated by 1.6%
  - Net Transportation Operating Expenditure Range is created
    - For FY2017 Allocation, FY2015 net operating cost calculated in Step 1 is multiplied by .9 to create a lower end range
    - For FY2017 Allocation, FY2015 net operating cost calculated in Step 1 is multiplied by 1.05 to create a higher end range
  - Allocation can be no less than net expenditures multiplied by .9 and no more than net expenditures multiplied by 1.05
    - If the inflation adjusted allocation falls within the range the new allocation will be the inflation adjusted allocation
    - If the inflation adjusted allocation is less than the lower end of the range, the allocation will be the lower end range calculation
    - If the inflation adjusted allocation is more than the higher end of the range, the allocation will be the higher end range calculation

# Transportation Allocation - Application

- Calculating FY2017 Transportation Allocation

- Net Expenditures = \$1,080,845.26

- Net Expenditures lower end =  $\$1,080,845.26 * .9 = \$972,760.73$
- Net Expenditures higher end =  $\$1,080,845.26 * 1.05 = \$1,134,887.52$

- FY2016 Allocation = \$1,013,902.68

- Inflation adjusted = \$1,030,125.12

- Transportation Allocation Comparison

- FY2017 allocation will be no less than \$972,760.73
  - Inflation adjusted allocation of \$1,030,125.12 is greater than \$972,760.73
- FY2017 allocation will be no more than \$1,134,887.52
  - Inflation adjusted allocation of \$1,030,125.12 is less than \$1,134,887.52

- The inflation adjusted allocation of \$1,030,125.12 is between the lower and upper end of the net expenditure range so the FY2017 is \$1,030,125.12

- Had the inflation adjusted allocation been less than \$972,760.73 the FY2017 allocation would have been \$972,760.73
- Had the inflation adjusted allocation been more than \$1,134,887.52 the FY2017 allocation would have been \$1,134,887.52

- Another way of looking at it is that  $\$972,760.73 < \$1,030,125.12 < \$1,134,887.52$

- The amount that is in the middle will be the allocation

# **Approved Bus Payments Allocation— EPS Calculation**

# Bus Purchase Allocation

## Section 3: Other Allocations

Section : 3

### A) Other Subsidizable Costs

	Base Year Expenditure		Inflation Adjustment		
1) Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2) Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.24
3) Special Education - EPS Allocation		X		=	1,116,007.00
4) Transportation Operating - EPS Allocation		X		=	419,840.65
5) Approved Bus Payments for 2015 - 2016		X		=	54,846.88
<b>Total Other Subsidizable Costs</b>				=	1,822,105.35

- 1. Bus purchases. Bus purchase costs;

# Bus purchase approvals

- <https://neo.maine.gov/DOE/NEO/Dashboard>

Approval List- as of 9/13/2017  
Purchase Fiscal Year : 2018

## Bus Purchase Approvals

FY17 - Request Bus - FY18 - Purchase Bus - FY19 - Receive State Payments

SAU	Purchase Fiscal Year	Bus Request Id	Request Type	Approval Round	Old Bus (Replaced)					New Bus					Payment	
					Old VIN	Type	Capacity	Model Year	Mileage (As of 6/30)	Type	Capacity	Lift Equipment	Estimated SAU Cost	Maximum State Approval *	Method	Payment Years
Auburn Public Schools	2018	1486	Replacement		1HVBBABM4YH260160	C	32	2000	95493	C	32	Yes	\$95000.00	\$72,720.00	Cash	1
Baileyville Public Schools	2018	1619	Addition		N/A	N/A	N/A	N/A	N/A	C	71	Yes	\$89793.00	\$96,571.00	Lease Purchase	5
Biddeford Public Schools	2018	1594	Addition		N/A	N/A	N/A	N/A	N/A	C	75	Yes	\$88000.00	\$94,235.00	Lease Purchase	5
Biddeford Public Schools	2018	1451	Replacement		4UZAAXAK21CJ21988	C	72	2001	122165	C	72	No	\$83000.00	\$92,790.00	Lease Purchase	5
Charlotte Public Schools	2018	1329	Replacement		1HVBBABP3YH305700	C	72	2000	181324	C	72	No	\$88000.00	\$92,790.00	Lease Purchase	5
Dayton Public Schools	2018	1456	Replacement		4UZAAXAK02CJ58670	C	78	2002	252947	C	77	No	\$84500.00	\$95,198.00	Lease Purchase	5
Dayton Public Schools	2018	1457	Replacement		4UZAAXCS75CM99744	C	47	2004	216501	C	77	Yes	\$90000.00	\$95,198.00	Lease Purchase	5
Falmouth Public Schools	2018	1524	Replacement		402AAXAK04CM31688	C	24	2003	166655	C	30	Yes	\$80000.00	\$78,591.00	Cash	1
Gorham Public Schools	2018	1540	Replacement		1FDWE45F83HA73005	C	29	2003	222806	A	29	Yes	\$55000.00	\$72,720.00	Lease Purchase	5
Gorham Public Schools	2018	1541	Replacement		1FDXE45P34HA86422	C	29	2004	232222	A	29	Yes	\$55000.00	\$72,720.00	Lease Purchase	5
Gorham Public Schools	2018	1538	Replacement		1HVBBAAAN03H547515	C	77	2002	209535	C	77	Yes	\$95000.00	\$95,198.00	Lease Purchase	5
Houlton-Region 2	2018	1597	Replacement		1HVBBABT9WH555925	C	60	1997	154333	C	34	No	\$60000.00	\$76,841.00	Note	4
Machias Public Schools	2018	1595	Addition		N/A	N/A	N/A	N/A	N/A	C	68	Yes	\$87000.00	\$96,315.00	Lease Purchase	5
Medway Public Schools	2018	1424	Replacement		1GDL7T1C31J503743	C	66	2001	167996	C	66	No	\$90000.00	\$92,299.00	Lease Purchase	3

# Bus purchase – complete the process

- Complete the purchase process
  - Enter the purchase price
  - Upload supplementary documentation
- Replacement buses not purchased
  - Remove it

On June 30<sup>th</sup> NEO will remove approved purchases that were not completed and subsidy allocation will be removed

# Gifted and Talented – EPS Calculation

EPS



# Gifted & Talented Allocation

## Section 3: Other Allocations

Section : 3

### A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2)	Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.21
3)	Special Education - EPS Allocation		X		=	1,116,007.00
4)	Transportation Operating - EPS Allocation		X		=	419,840.65
5)	Approved Bus Payments for 2015 - 2016		X		=	54,846.88
	<b>Total Other Subsidizable Costs</b>				=	1,822,105.35

- Gifted and talented education costs in the base year adjusted to the year prior to the allocation year.

# Gifted & Talented Allocation – Step 1

- Review budget in application submitted to Maine DOE by September 30<sup>th</sup> , FY2015 approved amount used for FY2017 allocation calculation

2014-15 Gifted and Talented Program Approvals - Approved Budget Amounts (for FY 17 funding)								
			Contacts:					
			Information as of	Patti Drapeau <a href="mailto:ptdrapeau@aol.com">ptdrapeau@aol.com</a>				
				Lee Worcester <a href="mailto:lee.worcester@yahoo.com">lee.worcester@yahoo.com</a>				
			7/16/2015	Suzan Beaudoin <a href="mailto:GT.DOE@maine.gov">GT.DOE@maine.gov</a>				
School ID	Sch Code	AOS	2014-15 Approved or Pending	2014-15 Elementary Appr. Amt	2014-15 Secondary Appr. Amt.	2014-15 TOTAL Appr. Amt.	Local School Unit Contact	Email
3198	873	RSU 73	Approved	59,317.00	5,298.00	64,615.00	Tina Collins	tcollins@rsu73.org

## Gifted & Talented Allocation – Steps 2-4

- Step 2: Calculate cost of Gifted & Talents with most recent expenditure data
  - For FY2017 ED 279 allocation FY2015 expenditures for Gifted and Talented Program are reviewed
    - Gifted and Talented Expenditures include Fund 1000 with Program 4900
- Step 3: Compare approved budget to actual expenditures
  - If the actual expenditures are less than the approved amount, use the actual expenditures for allocation
  - If approved amount is less than actual expenditures, use approved amount
- Step 4: Inflate to current year allocation
  - FY2017 allocation the lesser of the approved amount or actual expenditures is inflated by 1.06

# Gifted and Talented – Application of the calculation

FY2015 Approved Budget Amount for RSU 73 = \$64,615.00

2014-15 Gifted and Talented Program Approvals - Approved Budget Amounts (for FY 17 funding)									
				Contacts:					
				Information	Patti Drapeau <a href="mailto:ptdrapeau@aol.com">ptdrapeau@aol.com</a>				
				as of	Lee Worcester <a href="mailto:lee.worcester@yahoo.com">lee.worcester@yahoo.com</a>				
				7/16/2015	Suzan Beaudoin <a href="mailto:GT.DOE@maine.gov">GT.DOE@maine.gov</a>				
School	Sch			2014-15	2014-15	2014-15	Local		
ID	Code	AOS	SAUs - Alphabetical Order	Approved	Elementary	Secondary	TOTAL	School Unit	
				or Pending	Appr. Amt	Appr. Amt.	Appr. Amt.	Contact	Email
3198	873		RSU 73	Approved	59,317.00	5,298.00	64,615.00	Tina Collins	tcollins@rsu73.org

For FY2015 Actual Expenditures for RSU 73 = \$57,679.84

MEDMS	UNIX	AOS	SAUs - UNIX Code Order	Approved	Actual Exp	Lessor
3198	873		RSU 73	\$64,615.00	\$57,679.84	\$57,679.84

- Actual expenditures of \$57,679.84 is less than budget amount of \$64,615.00
  - \$57,679.84 is inflated by 1.06 = \$58,602.72 = FY2017 Allocation

# Career and Technical Education – EPS Calculation

EPS

# Career and Technical Education Allocation

## Section 3: Other Allocations

Section : 3

### A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment	=	
1)	Gifted & Talented Expenditures from 2014 - 2015	79,044.86	X	101.60%	=	80,309.58
2)	Career & Technical Education Expenditures from 2014 - 2015	148,721.69	X	101.60%	=	151,101.24
3)	Special Education - EPS Allocation		X		=	1,116,007.00
4)	Transportation Operating - EPS Allocation		X		=	419,840.65
5)	Approved Bus Payments for 2015 - 2016		X		=	54,846.88
	<b>Total Other Subsidizable Costs</b>				=	<b>1,822,105.35</b>

- Career and technical education costs in the base year adjusted to the year prior to the allocation year.

# Career and Technical Education Allocation

- Two methods for calculating CTE allocations
  - CTE Centers versus Regions
    - CTE Centers
      - For districts that are not part of a CTE Region net expenditures for approved programs are used to calculate the allocation
      - CTE allocation = CTE expenditures – CTE revenues
    - CTE Regions
      - Each CTE Region submits an assessment form at the end of each fiscal year (CTE 46V) with assessment for each district that includes operations, transportation, buses, lease, and debt service categories
        - » Transportation assessments are not included in the CTE allocation, they are included in the transportation allocation
      - School districts that operate an approved program that is not part of the assessment will also be included
      - Assessments are compared to actual expenditures, whichever is less will be the CTE allocation
  - All CTE Expenditures with Program Codes between 3000 and 3999 (Must be approved program) excluding Object Codes 9100 to 9110 are included
  - Fund 1000, Revenues 1318, 1328, 1338, 1348, 1380, 1381, 1382, 1383, 1385, 1386, 1389, 1397, 1594, 1986, 1993 are subtracted from the approved expenditures

# Career and Technical Education Allocation – Application for CTE Center

- Calculating FY2017 CTE Allocation for SAUs that send to CTE Centers
  - Four examples below, two SAUs where the center is located and a sending SAU for each of those centers
    - Augusta does not assess the members SAUs
      - RSU 11 / MSAD 11 has no assessment and will have no CTE allocation
      - Augusta receives no tuition so gets full value of expenditures for approved programs
    - Waterville assesses the member SAUs
      - RSU 49 / MSAD 49 has an assessment from Waterville and that would be the allocation that is inflated in two years
      - Waterville would get the total cost of running the CTE Center minus the revenue from assessments from sending school districts

MEDMS	UNIX	AOS	SAUs - UNIX Code Order	Tuition/Assessments		Central Service		Programs		Assessments				Total	Assessment	Remaining	Tuition	Net Tuition	Net Tuition &	Manual	Adjusted Net Tuition
				Payments	Costs	Costs	Costs	OPER.	TRANSP.	BUSES	LEASES	DEBT SERV.	Amount		Tuition Payments	Received	Costs	Assessment	Adjustments	& Assessment	
1008	21		Augusta	\$0.00	\$0.00	\$723,848.04	\$1,219,174.79							\$0.00	\$0.00	\$0.00	\$47,413.48	\$1,895,609.35	\$1,895,609.35		\$1,895,609.35
1170	456	892	Waterville	\$0.00	\$0.00	\$632,198.08	\$1,118,772.22							\$0.00	\$0.00	\$0.00	\$1,236,284.98	\$514,685.32	\$514,685.32		\$514,685.32
1205	511		RSU 11/MSAD 11	\$0.00	\$0.00	\$0.00	\$0.00							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
1243	549		RSU 49/MSAD 49	\$378,861.52	\$0.00	\$0.00	\$0.00							\$0.00	\$0.00	\$378,861.52	\$0.00	\$378,861.52	\$378,861.52		\$378,861.52
3164	818		RSU 18	\$0.00	\$0.00	\$516,305.66	\$0.00							\$0.00	\$0.00	\$0.00	\$0.00	\$516,305.66	\$516,305.66		\$516,305.66



# Career and Technical Education Allocation – Application for CTE Regions

- Calculating FY2017 CTE Allocation for SAUs that send to CTE Regions
  - Assessment forms are received from each Region of actual assessments for each district, for FY2017 CTE Allocation, assessments for FY2015 are used

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	School Administrative Unit	Percent Assessed	Operating Costs	Transportation Operating	Transportation Buses	Leased Space	Debt Service	TOTAL	Adult Education
1. RSU 13		33.1495%	951,335.62					\$951,335.62	21,215.68
2. SAD 7		0.7722%	22,160.86					\$22,160.86	494.21
3. SAD 8		3.3094%	94,974.29					\$94,974.29	2,118.01
4. SAD 40/RSU 40		24.1589%	693,320.32					\$693,320.32	15,461.70
5. FIVE TOWN CSD		36.6795%	1,052,640.76					\$1,052,640.76	23,474.88
6. ISLESBORO		1.9305%	55,402.15					\$55,402.15	1,235.52

- Amounts for actual assessments are entered
  - Assessments for transportation are not included in the CTE Allocation

MEDMS	UNIX	AOS	SAUs - UNIX Code Order	Tuition/Assessments	Central Service	Programs	Assessments					Assessment	Remaining	Tuition	Net Tuition	Net Tuition &	Manual	Adjusted Net Tuition		
				Payments	Costs	Costs	OPER.	TRANSP.	BUSES	LEASES	DEBT SERV.	Total	Amount	Tuition Payments	Received	Costs	Assessment	Adjustments	& Assessment	
1079	211		Islesboro	\$55,402.15	\$0.00	\$0.00	\$55,402.15						\$55,402.15	\$55,402.15	\$0.00	\$0.00	\$0.00	\$55,402.15		\$55,402.15
1201	507		RSU 07/MSAD 07	\$22,161.07	\$0.00	\$0.00	\$22,160.86						\$22,160.86	\$22,160.86	\$0.21	\$0.00	\$0.21	\$22,160.86		\$22,160.86
1202	508		RSU 08/MSAD 08	\$94,974.29	\$0.00	\$0.00	\$94,974.29						\$94,974.29	\$94,974.29	\$0.00	\$0.00	\$0.00	\$94,974.29		\$94,974.29
1294	919		Five Town CSD	\$1,052,640.76	\$0.00	\$0.00	\$1,052,640.76						\$1,052,640.76	\$1,052,640.76	\$0.00	\$0.00	\$0.00	\$1,052,640.76		\$1,052,640.76
3161	813		RSU 13	\$951,335.62	\$0.00	\$0.00	\$951,335.62						\$951,335.62	\$951,335.62	\$0.00	\$0.00	\$0.00	\$951,335.62		\$951,335.62

# Career and Technical Education Allocation

- The Adjusted Net Tuition & Assessment multiplied by the inflation, which for the FY2017 allocation is 1.06
  - Augusta's assessment will be  $\$1,895,609.35 * 1.06 = \$1,935,939.10$
  - RSU 11 / MSAD 11 will receive no assessment
  - Waterville's assessment will be  $\$514,685.32 * 1.06 = \$522,920.29$
  - RSU 13's assessment has been reduced for FY2017 by the withdrawal of Saint George
    - Their Adjusted Net Tuition & Assessment was  $\$951,335.62$ , was reduced to  $\$821,630.20$  by the withdrawal, then multiplied by 1.06 for a total of  $\$834,776.28$
    - Saint George would receive the remaining assessment

MEDMS	UNIX	AOS	SAUs - UNIX Code Order	Tuition/Assessments Payments	Central Service Costs	Programs Costs	Assessments OPER.	Adjusted Net Tuition & Assessment	CTE Allotment Value
1008	21		Augusta	\$0.00	\$723,848.04	\$1,219,174.79		\$1,895,609.35	\$1,895,609.35
1079	211		Islesboro	\$55,402.15	\$0.00	\$0.00	\$55,402.15	\$55,402.15	\$55,402.15
1170	456	892	Waterville	\$0.00	\$632,198.08	\$1,118,772.22		\$514,685.32	\$514,685.32
1201	507		RSU 07/MSAD 07	\$22,161.07	\$0.00	\$0.00	\$22,160.86	\$22,160.86	\$22,160.86
1202	508		RSU 08/MSAD 08	\$94,974.29	\$0.00	\$0.00	\$94,974.29	\$94,974.29	\$94,974.29
1205	511		RSU 11/MSAD 11	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00
1243	549		RSU 49/MSAD 49	\$378,861.52	\$0.00	\$0.00		\$378,861.52	\$378,861.52
1294	919		Five Town CSD	\$1,052,640.76	\$0.00	\$0.00	\$1,052,640.76	\$1,052,640.76	\$1,052,640.76
3161	813		RSU 13	\$951,335.62	\$0.00	\$0.00	\$951,335.62	\$951,335.62	\$821,630.20
3164	818		RSU 18	\$0.00	\$516,305.66	\$0.00		\$516,305.66	\$516,305.66
3240	378		Saint George Public Schools	\$0.00	\$0.00	\$0.00		\$0.00	\$129,705.42

# Career and Technical Education Allocation

BUT WAIT.....

The Tsar has been dropped on the CTE model



# CTE & The budget

- **Sec. C-45. 20-A MRSA §15688-A, sub-§1**, as amended by PL 2015, c. 267, Pt. C, §10, is further amended to read:
- **1. Career and technical education costs.** Beginning in fiscal year 2018-19, the allocation for career and technical education must be based upon a program-driven model that considers components for direct instruction, central administration, supplies, operation and maintenance of plant, other student and staff support and equipment. Monthly payments must be made directly to school administrative units with career and technical education centers and directly to career and technical education regions. If a school administrative unit with a career and technical education center or a career and technical education region has any unexpended funds at the end of the fiscal year, these funds must be carried forward for the purposes of career and technical education.

# CTE recommendations

- <http://www.maine.gov/education/data/eps/epsmenu.htm>

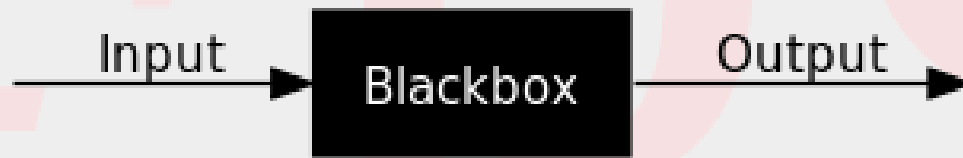
## Recent Reports and Presentations:

- [Recommendations for a Cost Model to Fund Career and Technical Education in Maine](#) - February 2017
- [2016 Review of Selected Components in the EPS Funding Formula: Economically Disadvantaged](#) - Updated February 2017
- [Analysis of the EPS Special Education Cost Component](#) - July 2016, Addendum January 2017; Additions March 2017
- [Analysis of the EPS Components: Operation and Maintenance of Physical Plant](#) - October 2016
- [Analysis of the EPS Components: System Administration](#) - October 2016
- [Analysis of the EPS Funding Formula: Limited English Proficiency](#) - June 2016
- [Review of Selected Components in the EPS Funding Formula](#) - January 2012
- [Study of Maine's More Efficient Public Schools](#) - January 2012

# New CTE – What should be important to you

- Square footage of the CTE space
- Ensure programs are approved
- Student counts for each program
- Staff profiles – experience as teachers and in their profession

## CTE – The future formula...currently





# CTE – The Study Report to guide

- [http://www.maine.gov/education/data/eps/CTEModel\\_2017Final.pdf](http://www.maine.gov/education/data/eps/CTEModel_2017Final.pdf)

EPS

# Next Steps

- Maine Department of Education is currently creating the process, data needs, and the formula
- Legislation will be proposed next session

ETPS

Be involved,  
testify

