

RSU 5 Board of Directors Cost Sharing Discussion

Date: January 10, 2024

To: RSU No.5 Board of Directors

From: Finance Committee

RE: Cost Sharing

Attached please find background information from previous cost sharing discussions to help provide common information across all the board members, as well as potential scenarios for consideration.

1. Cost Sharing 101 - Finance Committee Presentation
5/10/2023
2. RSU #5 Cost Sharing - Suzan Beaudoin Presentation
2/8/2023
3. 2023 - 2024 RSU 5 Board Budget Impact - Summary
4. ED 279 2023-2024 Dated 3/28/2023
5. Scenarios 2023-2024 and 2022-2023

Cost Sharing 101: From the 5/10/23 Board Meeting

An explanation of the RSU 5 cost sharing method

RSU 5 Annual Budget consists of:

$$\begin{array}{c} \textit{Required Local Contribution} \\ + \\ \textit{Local Cost Sharing} \\ + \\ \textit{Total Outside Contribution to the RSU} \\ = \\ \textit{Total RSU 5 Budget}^1 \end{array}$$

- ***Required Local Contribution (RLC)***, the amount required to be raised locally to qualify for state subsidy. Each town's ***RLC*** is communicated in the ED 279 Section 4.C.
- ***Local Cost Sharing*** includes:
 - ***Additional Local Money (ALM)*** is locally determined education spending beyond the minimum required by the state.
 - Any additional amount raised to meet the ***Mil Expectation*** beyond the ***RLC*** (currently only applicable for Freeport). In the Reorganization Plan, the committee agreed that the ***Total RLC*** for each town was set by the ED 279 Section 4.B to achieve an equalized mil
- ***Total Outside Contribution to the RSU (TOC)*** includes all revenue from the state (except state funded debt service) and all other revenues received by the RSU from sources other than municipal tax revenues.²
 - ***State subsidy*** - amounts determined annually by the state
 - ***Minimum Special Education Adjustment*** - amount determined annually by the state
 - Any ***Other adjustments from ED 279***

¹ RSU Cost Sharing Method Presentation 10/23/19, p.7

² Glossary of RSU Cost Sharing Method Presentation 10/23/19, p.17

Current Cost Sharing Formula

The RSU 5 cost sharing formula only applies to the **Additional Local Money (ALM)** portion of the budget.

Additional Local Money (ALM) is locally determined education spending beyond the minimum required by the state. This amount is the Total RSU Spending Budget minus **Total Outside Contribution to the RSU** minus Total **Required Local Contribution**.

Example: FY 22-23 the total **ALM** was \$10,969,455 (about 29%) of the total operating budget of \$37,223,151.

$$\begin{array}{r} \text{Total RSU Spending Budget : } \$37,223,151 \\ - \\ \text{Total Outside Contribution: } \$7,919,366 \\ - \\ \text{Total Required Local Contribution: } \$18,334,330 \\ = \\ \text{Additional Local Money: } \$10,969,455 \end{array}$$

Current breakdown of how the **ALM** is funded pursuant to the cost sharing formula:

- Durham: 21.42%
- Freeport: 65.98%
- Pownal: 12.60%

These are NOT the percentages of each town's total contribution to the budget - the above are only applied to **ALM**.

Example: FY 22-23 **ALM** total is \$10,969,455, then Pownal's **ALM** is calculated like this.

$$\begin{array}{r} \$10,969,455 \\ \times \\ .1260 \\ = \\ \$1,382,151 \end{array}$$

The Reorganization Planning Committee (RPC) used the percentages of **ALM** each town contributed to their school budget prior to consolidation, in the base year

(2007-2008). In other words, each town pays the same percentage of **ALM** costs that it incurred the year before the RSU was formed.³

Mil rates

Mil rate: tax rate per \$1,000 of valuation

Applicable Mil Rate: The state uses a standard **Mil Expectation** to calculate **RLC** for each town, based upon a 3 year average of the town's determined valuation according to the State. This State valuation differs from the valuations the towns calculate individually.

- On the ED 279 from FY 22-23, the state uses the 3 year average to determine each town's valuation then multiplies it by the mil rate of 7.10 to equal the town's annual **RLC**.⁴

Example: FY 22-23 State valued Durham at \$442,083,333 and applied the mil rate of 7.10 to equal Durham's **RLC** of \$3,138,791.66.

$$\begin{array}{r} \$442,083,333 \\ \times \\ .0071 \\ \hline = \\ \$3,138,791.66 \end{array}$$

Mil expectation: is the full value education mil rate listed in Section 4.B of the ED 279.

Town mil rate: Each town determines its own mil rate annually based on its own Town valuation, in order to raise the funds needed for municipal, county, and school expenditures. These rates are listed on individual property tax bills.

- As of April 1, 2022 the rates are as follows:
 - Durham **Town mil rate** \$20.70
 - Freeport **Town mil rate** \$13.35
 - Pownal **Town mil rate** \$18.00

³ Reorganization Planning Committee FAQ's 9/28/08, p.1-2

⁴ Section 4, State of Maine DOE ED 279, 10/22/22

Keep in mind, the cost sharing method *may* be changed, but is *not* required to be changed. If the Board decides to change the existing formula, the Reorganization Plan dictates specific criteria that must be considered⁵.

Required criteria:

The RSU5 Board shall consider *all factors* it deems relevant, but is required to consider the following:

- **Fairness** of the cost sharing method in light of at least the following factors
 - Relative state valuations (representing each municipality's ability to raise revenue)
 - Relative populations (representing each municipality's board representation in the budgeting process)
 - Student headcounts (representing each municipality's student usage of RSU facilities and programs)
- **Effect** of the cost sharing method on the RSU's ability to raise sufficient funds to sustain educational programs deemed to be in the best interest of students
- **Clarity** of the method, including easily understood by the public, easily understood and implemented by administration; avoiding uncertainty over the method's application
- **Consistency** of the method, with RSU5 operating as a single, cohesive entity
- **Effect** of the method on stability of RSU revenue streams and local taxpayer obligations

⁵ Reorganization Plan Section 13.D. p.21 9/16/08

RSU 5 Total Contribution by Municipality, FY 2023

FY 2023	RLC ⁶	ALM	TOC	Total Contribution (RLC+ALM+TOC)	% Total Contribution ⁷	%Pupil Count ⁸
Durham	\$3,138,792	\$2,474,751	\$4,997,167	\$10,610,710	29.64%	30.92%
Freeport	\$13,275,698	\$7,237,647	\$938,654	\$21,451,999	59.91%	58.59%
Pownal	\$1,919,840	\$1,382,151	\$438,504	\$3,740,495	10.45%	10.49%

Additional terms and definitions

ED 279: Maine Department of Education form that shows the school funding needed to support Essential Programs and Services (the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results).

Minimum Special Education adjustment: Currently applicable to Freeport only. For minimum receivers the state still provides funds to support special education. The additional amount above state subsidy necessary to meet the guaranteed minimum state share for special education.⁹

State Subsidy: is the amount of state funding that will be provided to the RSU if the **RLC** is approved locally in order to meet the Essential Programs and Services. If a municipality is able to raise the full amount for EPS based on its valuation, it receives no state subsidy.

Total Outside Contribution to the RSU: includes all revenues received by the RSU from sources *other* than municipal tax revenues for a given year (minus an amount equal to principal and interest payments on state-participating debt).

Other adjustments from ED 279: such as Regionalization and Efficiency Assistance¹⁰

⁶ RLC and ALM numbers from RSU5 Board FY23 Budget Impact Summary

⁷ Total Contribution divided by Operating Budget less Shared Revenue/Aid, RSU5 Board FY23 Budget Impact Summary (\$35,803,204)

⁸ Percentages based on pupil count per RSU5 data as of 10/1/22 (Durham: 637, Freeport: 1207, Pownal: 216 for Total of 2060)

⁹ ED 279 Section 5.A.

¹⁰ ED 279 Section 5.B.

RSU 5 Superintendent's Recommended Budget Impact - Summary

	Assessed 2021-2022	Adopted 2022-2023	Difference	
Total Operating Budget	\$ 35,602,864	\$ 37,111,151	\$ 1,508,287	
Adult Education Budget	112,000	112,000	-	
Total Operating Budget w/Adult Ed	\$ 35,714,864	\$ 37,223,151	\$ 1,508,287	Total RSU 5 Spending Budget
Less: Shared Revenues*	\$ 909,856	\$ 1,363,829	\$ 453,973	
Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)	\$ 54,905	\$ 56,118	\$ 1,213	
A - Operating Budget less Shared Revenue/Aid	\$ 34,750,103	\$ 35,803,204	\$ 1,053,101	
Less: State Aid Allocation by Town				State Subsidy (ED279 4.C. Durham & Pownal) and Min. Special Education Adj. (Freeport ED279 5A.4.)
Durham	\$ 4,785,401	\$ 4,997,167	\$ 211,766	
Freeport (incl. Min Spec. Ed. Adj)	1,073,800	938,654	(135,146)	
Pownal	285,749	438,504	152,755	
B - Total State Aid Allocation	\$ 6,144,950	\$ 6,374,325	\$ 229,375	
Less: Non-Shared Debt				
Durham Non-Shared Debt Assessment	\$ 126,381	\$ 125,094	\$ (1,287)	
Freeport Non-Shared Debt Assessment	-	-	-	
C - Total Non-Shared Debt	\$ 126,381	\$ 125,094	\$ (1,287)	
Less: Required Local Contribution (RLC)				Required Local Contribution (RLC) per Reorganization Plan (ED279 4.B.)
Durham	\$ 3,313,918	\$ 3,138,792	\$ (175,126)	
Freeport	13,691,358	13,275,698	(415,660)	
Pownal	2,033,328	1,919,840	(113,488)	
D - Total Required Local Contribution	\$ 19,038,605	\$ 18,334,330	\$ (704,275)	
E - Additional Local Monies Required (A - B - C - D)	\$ 9,440,166	\$ 10,969,455	\$ 1,529,289	
Net Impact to Taxation Districtwide (C+D + E)	\$ 28,605,152	\$ 29,428,879	\$ 825,014	2.88%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan				
Durham (21.42% x E)	\$ 2,022,084	\$ 2,349,657	\$ 327,573	Add'l Local Monies (ALM) per Cost Sharing Formula
Freeport (65.98% x E)	6,228,622	7,237,646	1,009,024	
Pownal (12.60% x E)	1,189,461	1,382,151	192,690	
	\$ 9,440,166	\$ 10,969,455	\$ 1,529,289	
*Shared Revenue	2021-2022	2022-2023		
Town of Freeport Hunter Road Field Maintenance	\$ 98,838	\$ 100,811		
Town of Freeport Contribution for Shared Employee	25,518	25,518		
State Agency / Medicaid	50,000	30,000		
Additional 2021-2022 State Subsidy Received	-	388,329		
Misc / Interest	30,000	25,000		
Laugh & Learn	5,500	5,500		
Undesignated Fund Balance	700,000	788,671		
Total Shared Revenue	\$ 909,856	\$ 1,363,829		

Summary of Total Contribution by Town:

	Assessed 2021-2022	Adopted 2022-2023	\$ Difference	
<u>DURHAM</u>				
Durham 2020 taxable valuation (per 1.25.21 ED279)	\$ 419,483,333	\$ 442,083,333		
State mil rate	7.90	7.10		
Durham RLC	3,313,918	3,138,792		
Durham ALM	2,022,084	2,349,657		
Durham Non-Shared Debt	126,381	125,094		
Durham State Aid	4,785,401	4,997,167		
Durham Total Contribution	\$ 10,247,784	\$ 10,610,710		
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 5,462,383	\$ 5,613,543	\$ 151,160	
Estimated Impact based on 2021 Mil of \$20.70 and a taxable valuation of \$363,029,800*			\$0.42	2.01%
<u>FREEPORT</u>				
Freeport 2020 taxable valuation (per 1.25.21 ED279)	\$ 1,733,083,333	\$ 1,869,816,667		
State mil rate	7.90	7.10		
Freeport RLC	13,691,358	13,275,698		
Freeport ALM	6,228,622	7,237,646		
Freeport Non-Shared Debt	-	-		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,073,800	938,654		
Freeport Total Contribution	\$ 20,993,780	\$ 21,451,999		
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 19,919,980	\$ 20,513,345	\$ 593,365	
Estimated Impact based on 2021 Mil of \$13.35 and a taxable valuation of \$2,067,067,634*			\$0.29	2.15%
<u>POWNA</u>				
Pownal 2020 taxable valuation (per 1.25.21 ED279)	\$ 257,383,333	\$ 270,400,000		
State mil rate	7.90	7.10		
Pownal RLC	2,033,328	1,919,840		
Pownal ALM	1,189,461	1,382,151		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	285,749	438,504		
Pownal Total Contribution	\$ 3,508,538	\$ 3,740,495		
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,222,789	\$ 3,301,991	\$ 79,202	
Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$252,769,660*			\$0.31	1.74%

Mil Expectation
(ED279 4.B.)

* April 1, 2022 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.

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

ORG ID : 1449

RSU 05

2022 - 2023

Section 4 : Calculation of Required Local Contribution - Mil Expectation

Section : 4

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

Member Municipality	Average 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
Durham	626.0	32.06%	7,079,449.50 +	1,056,510.14 =	8,135,959.64
Freeport	1118.0	57.26%	12,644,082.29 +	0.00 =	12,644,082.29
Pownal	208.5	10.68%	2,358,344.38 +	0.00 =	2,358,344.38
Total	1,952.5	100.00%	22,081,876.17	1,056,510.14	23,138,386.31

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Durham	442,083,333	7.10	3,138,791.66
Freeport	1,869,816,667	7.10	13,275,698.34
Pownal	270,400,000	7.10	1,919,840.00
Total	2,582,300,000	7.10	18,334,330.00

Mil Expectation

Required Local Contribution (RLC) per Reorg Plan.

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Durham	8,135,959.64 -	3,138,791.66	7.10	4,997,167.98
Freeport	12,644,082.29 -	12,644,082.29	6.76	0.00
Pownal	2,358,344.38 -	1,919,840.00	7.10	438,504.38
Total	23,138,386.31 -	17,702,713.95		5,435,672.36

State Subsidy

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23

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

ORG ID : 1449

RSU 05

2022 - 2023

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	23,138,386.31	17,702,713.95	5,435,672.36
4) Minimum Special Education Adj. for Towns in a RSU		-938,654.00	938,654.00
Totals after adjustment to Local and State Contributions	23,138,386.31	16,764,059.95	6,374,326.36
B) Other Adjustments to State Contribution Only			
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) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			56,118.00
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			6,430,444.36
Local and State Percentages Prior to Adjustments :	Local Share % = 76.51 %	State Share % = 23.49 %	
Local and State Percentages After Adjustments :	Local Share % = 72.45 %	State Share % = 27.55 %	
FYI : 100% EPS Allocation	23,138,386.31		

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Min. Spec. Ed. RSU Towns Adj. Sec. 5 Line A4	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Durham	0.00	8,135,959.64	3,138,791.66	18.72%	7.10
Freeport	938,654.00	12,644,082.29	11,705,428.29	69.82%	6.26
Pownal	0.00	2,358,344.38	1,919,840.00	11.46%	7.10
Totals	938,654.00	23,138,386.31	16,764,059.95	100.00%	

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23

RSU #05 COST SHARING

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2/8/2023

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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.

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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 English Learners and Economically Disadvantaged Pupils)
- Targeted Amounts (Additional Per Pupil Amounts for 4YO/PreK Pupils, 4YO/ 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)

3

Determining State and Local Shares

• State and Local Share:

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

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

**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

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REQUIRED LOCAL

- The Required Local contribution is established by the EPS school funding formula.
- 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**. Freeport falls into this category.
- The Required Local share is then based on **Pupil Count**.

5

Minimum Special Education Adjustment

RSU #05's the Freeport member town is also eligible for the Minimum Special Education Adjustment (20-A MRSA Section 15689, sub-section 1-B)

This adjustment guarantees that Freeport's State share must equal at least 50% of Freeport's share (based on Freeport's percentage of pupils) of the Special Education Cost as calculated by Essential Programs & Services

For 2022-2023 Freeport's EPS Special Education Allocation (ED 279 Section 3 A, lines 2 plus 3) equals \$3,278,567.62 times 57.26% (Freeport's percentage of pupils) equals \$1,877,308 time 50% equals \$938,654 for the minimum special education adjustment.

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

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Additional Local Share

School units often have additional costs beyond EPS.

- Durham has **DEBT** service from New PreK-8 Elementary School and this non-shared debt is solely the responsibility of Durham.
- RSU #05 also has an **ADDITIONAL LOCAL** amount to raise since the cost of education is greater than the EPS formula. (Over 80% of school administrative units raise additional local funds.)
- RSU #05 shares the additional local amount based on the percentages established in their approved 2008 RSU reorganization plan.
 - Durham 21.42%
 - Freeport 65.68%
 - Pownal 12.60%

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RSU #05 Historical Review of Additional Local Raised

Town	2010-2011 to 2013-2014 Average Percentage Increase	2015-2016 to 2018-2019 Average Percentage Increase	2019-2020 to 2022-2023 Average Percentage Increase	2021-2022 to 2022-2023 Percentage Increase
Durham	2.37%	10.93%	8.45%	16.20%
Freeport	2.37%	10.93%	8.45%	16.20%
Pownal	2.37%	10.93%	8.45%	16.20%
RSU Total	2.37%	10.93%	8.45%	16.20%

Note: Due to the set percentages of cost sharing in RSU #05, the percentage Increase for the individual municipalities will be the same as the RSU Total.

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Factors that can impact Additional Local Share

Factors that can impact the additional local raised amounts:

- Increase or decrease in the unit's total budget.
- Increase or decrease in the amount of State subsidy. Revisions in the State school funding law can significantly impact the amount of subsidy a school unit may receive.
- Increase or decrease of the **required** local contribution. This can shift funds from the required local contribution category into the additional local raise category.
- Increase or decrease of debt service obligations.
- Increase or decrease in other revenues that support the annual budget – such as tuition revenue and balance forward.

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Factors that can impact additional local raised

Town	2010-2011 to 2013-2014 Average Percentage Increase	2015-2016 to 2018-2019 Average Percentage Increase	2019-2020 to 2022-2023 Average Percentage Increase	2021-2022 to 2022-2023 Percentage Increase
Total Budget	3.32%	4.85%	3.02%	4.24%
Adjusted State Subsidy	2.52%	4.85%	2.21%	-2.79%
Required Local Contribution	5.32%	3.35%	0.83%	-3.70%
Additional Local Contribution	2.37%	10.93%	8.45%	16.20%
Total Local Contribution	3.14%	5.21%	3.27%	2.90%

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Common Cost Sharing Components

Common Cost Sharing Components

- The 55% of RSUs based their cost sharing on percentage of valuations (fiscal capacity).
- However, 48 of the 75 RSUs were formerly School Administrative Districts (SADs) that reformulated into RSUs and kept their existing cost share formulas. Many of these SADs established their cost sharing at a time that the law required it to be based solely on valuation.
- Of the 27 remaining RSUs:
 - Ten RSUs are based on some combination of percentage of valuation (fiscal capacity) and percentage of resident students.
 - Five RSUs are based on percentage of valuation (fiscal capacity).
 - 10 RSUs are based on some other formula that may include percentage of valuation (fiscal capacity) and percentage of resident students, per-pupil costs or are the same percentage as the EPS formula
 - The remaining two RSUs' cost sharing formulas were unavailable.

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RSU #05 Percentage of Pupils*

Town	Current Cost Sharing Percentages	2010-2011 to 2013-2014 Average Percentage of Pupils	2015-2016 to 2018-2019 Average Percentage of Pupils	2019-2020 to 2022-2023 Average Percentage of Pupils	2022-2023 Percentage of Pupils
Durham	21.42%	30.02%	31.12%	31.42%	32.06%
Freeport	65.98%	59.94%	58.60%	57.94%	57.26%
Pownal	12.60%	10.04%	10.28%	10.63%	10.68%

*ED279 Average Subsidizable Pupils from Section 4

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RSU #05 Percentage of Valuation*

Town	Current Cost Sharing Percentages	2010-2011 to 2013-2014 Average Percentage of Fiscal Capacity	2015-2016 to 2018-2019 Average Percentage of Fiscal Capacity	2019-2020 to 2022-2023 Average Percentage of Fiscal Capacity	2022-2023 Percentage of Fiscal Capacity
Durham	21.42%	17.12%	18.05%	17.39%	17.12%
Freeport	65.98%	73.71%	71.49%	71.84%	72.41%
Pownal	12.60%	9.17%	10.46%	10.78%	10.47%

*ED279 Fiscal Capacity from Section 4 – valuations as defined by law

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RSU #05 Comparison of Percentage of Valuation and Percentage of Pupils to Current Formula – utilizing 2022-2023 data

Town	Current Cost Sharing Percentages	2022-2023 Percentage of Pupils	Percentage Difference from Current	2022-2023 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	32.06%	10.64%	17.12%	-4.30%
Freeport	65.98%	57.26%	-8.72%	72.41%	6.43%
Pownal	12.60%	10.68%	-1.92%	10.47%	-2.13%

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**RSU #05 Comparison of Percentage of Valuation
and Percentage of Pupils to Current Formula –
updated to preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	2023-2024 Percentage of Pupils	Percentage Difference from Current	2023-2024 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	31.63%	10.21%	17.18%	-4.24%
Freeport	65.98%	57.60%	-8.38%	72.31%	6.33%
Pownal	12.60%	10.77%	-1.83%	10.51%	-2.09

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Recommendations

Recommendations:

- The RSU should consider establishing a cost sharing formula that adjusts for changes in fiscal capacity and pupils for each municipality from year to year.
- Utilizing a combination of percentage of resident pupils and percentage of fiscal capacity (valuations) would provide an equitable method of sharing the additional local costs.
 - Resident pupil data, it is best to utilize the pupils indicated on the ED279 Section 4 for consistency.
 - Fiscal capacity data, the RSU should use that same calculation that is used under current EPS School Funding law (below) presented on the ED279 Section 4. This method buffers any large increases from year to year and recognizes the loss of taxable valuation resulting from recent declines.
 - **Property fiscal capacity.** "Property fiscal capacity" means the average of the certified state valuations for the 3 most recent years prior to the most recently certified state valuation or the certified state valuation for the most recent prior year, whichever is lower.
- Should the RSU choose to move forward in changing the cost sharing formula, it would be prudent to phase this change over a three-to-five-year period.

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**RSU #05 Possible Formulas for Cost Sharing –
utilizing 2022-2023 data**

Town	Current Cost Sharing Percentages	25% Pupils 75% Fiscal Capacity	30% Pupils 70% Fiscal Capacity	35% Pupils 65% Fiscal Capacity	Percentage Based on EPS 2022- 2023*
Durham	21.42%	20.86%	21.60%	22.35%	18.72%
Freeport	65.98%	69.62%	67.86%	67.11%	69.82%
Pownal	12.60%	10.52%	10.53%	10.54%	11.46%

*ED279 **Adjusted** Local Contribution from Section F

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**RSU #05 Possible Formulas for Cost Sharing
Formula – updated to preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	25% Pupils 75% Fiscal Capacity	30% Pupils 70% Fiscal Capacity	35% Pupils 65% Fiscal Capacity	Percentage Based on EPS 2023- 2024*
Durham	21.42%	20.79%	21.52%	22.24%	18.49%
Freeport	65.98%	68.63%	67.89%	67.16%	70.21%
Pownal	12.60%	10.58%	10.59%	10.60%	11.30%

*ED279 **Adjusted** Local Contribution from Section F

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**RSU #05 Historical Comparison of Percentage of Valuation
and Percentage of Pupils to Current Formula – 2009-2010
and preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	2009-2010 Percentage of Pupils	Percentage Difference from Current	2009-2010 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	29.37%	7.95%	16.31%	-5.11%
Freeport	65.98%	59.82%	-6.16%	74.39%	8.41%
Pownal	12.60%	10.81%	-1.79%	9.30%	-3.30%

Town	Current Cost Sharing Percentages	2023-2024 Percentage of Pupils	Percentage Difference from Current	2023-2024 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	31.63%	10.21%	17.18%	-4.24%
Freeport	65.98%	57.60%	-8.38%	72.31%	6.33%
Pownal	12.60%	10.77%	-1.83%	10.51%	-2.09

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**RSU #05 Historical Comparison of Valuation/Fiscal Capacity
and Pupils from 2018-2019 and preliminary 2023-2024 data**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2018-2019 to 2023-2024	2018-2019 to 2023-2024
ED279 Pupil Counts								
Durham	594.0	599.5	619.0	622.0	626.0	640.0	46.0	7.7%
Freeport	1,118.0	1,140.0	1,164.0	1,126.5	1,118.0	1,165.5	47.5	4.2%
Pownal	203.0	211.5	209.0	205.5	208.5	218.0	15.0	7.4%
Total	1,915.0	1,951.0	1,992.0	1,954.0	1,952.5	2,023.5	108.5	5.7%
Increase/(Decrease) over Prior Year								
Durham		0.93%	3.25%	0.48%	0.64%	2.24%		
Freeport		1.97%	2.11%	-3.22%	-0.75%	4.25%		
Pownal		4.19%	-1.18%	-1.67%	1.46%	4.56%		
Total		1.88%	2.10%	-1.91%	-0.08%	3.64%		

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2018-2019 to 2023-2024	2018-2019 to 2023-2024
ED279 Valuations (Fiscal Capacity)								
Durham	365,000,000	376,000,000	393,900,000	419,483,333	442,083,333	469,766,667	104,766,667	28.7%
Freeport	1,491,750,000	1,526,466,667	1,618,700,000	1,733,083,333	1,869,816,667	1,976,683,333	484,933,333	32.5%
Pownal	231,575,000	236,100,000	246,500,000	257,383,333	270,400,000	287,316,667	55,741,667	24.1%
Total	2,088,325,000	2,138,566,667	2,259,100,000	2,409,949,999	2,582,300,000	2,733,766,667	645,441,667	30.9%
Increase/(Decrease) over Prior Year								
Durham		3.01%	4.76%	6.49%	5.39%	6.26%		
Freeport		2.33%	6.04%	7.07%	7.89%	5.72%		
Pownal		1.95%	4.40%	4.42%	5.06%	6.26%		
Total		2.41%	5.64%	6.68%	7.15%	5.87%		

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RSU 5 Board Budget Impact - Summary

	Assessed 2022-2023	Board Adopted 2023-2024	Difference	
Total Operating Budget	\$ 37,111,151	\$ 38,968,569.00	\$ 1,857,418.00	
Adult Education Budget	112,000	\$ 112,000.00	\$ -	
Total Operating Budget w/Adult Ed	\$ 37,223,151	\$ 39,080,569.00	\$ 1,857,418.00	4.99%
Less: Shared Revenues*	\$ 1,363,829	\$ 1,234,911.00	\$ (128,918.00)	
Less: Shared State Aid (Educ. Service Center. Member.)	\$ 56,118	\$ 58,458.60	\$ 2,340.60	
A - Operating Budget less Shared Revenue/Aid	\$ 35,803,204	\$ 37,787,199.40	\$ 1,983,995.40	
<u>Less: State Aid Allocation by Town</u>				
Durham	\$ 4,997,167	\$ 5,512,804.94	\$ 515,637.94	
Freeport (incl. Min Spec. Ed. Adj)	938,654	\$ 1,144,954.03	\$ 206,300.03	
Pownal	438,504	\$ 643,104.72	\$ 204,600.72	
B - Total State Allocation @ Time of Budget Ado	\$ 6,374,325	\$ 7,300,863.69	\$ 926,538.69	
<u>Less: Non-Shared Debt</u>				
Durham Non-Shared Debt Assessment	\$ 125,094	\$ 122,377.00	\$ (2,717.00)	
C - Total Non-Shared Debt	\$ 125,094	\$ 122,377.00	\$ (2,717.00)	
<u>Less: Required Local Contribution (RLC)</u>				
Durham	\$ 3,138,792	\$ 3,274,273.67	\$ 135,481.67	
Freeport	13,275,698	\$ 13,777,482.83	\$ 501,784.83	
Pownal	1,919,840	\$ 2,002,597.17	\$ 82,757.17	
D - Total Required Local Contribution	\$ 18,334,330	\$ 19,054,353.67	\$ 720,023.67	
E - Additional Local Monies Required (A - B - C - D)	\$ 10,969,455	\$ 11,309,605.04	\$ 340,150.04	
Net Impact to Taxation Districtwide (C+D + E)	\$ 29,428,879	\$ 30,486,335.71	\$ 1,057,456.71	3.59%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan				
Durham (21.42% x E)	\$ 2,349,657	\$ 2,422,517.40	\$ 72,860.14	
Freeport (65.98% x E)	\$ 7,237,646	7,462,077.41	\$ 224,431.00	
Pownal (12.60% x E)	\$ 1,382,151	1,425,010.24	\$ 42,858.91	
	\$ 10,969,455	\$ 11,309,605.04	\$ 340,150.04	
Shared Revenue				
	2022-2023	2023-2024		
Town of Freeport Hunter Road Field Maintenance	\$ 100,811	\$ 100,811.00		
Town of Freeport Contribution for Shared Employee	25,518	\$ 35,000.00		
State Agency Client / Medicaid	30,000	\$ 35,000.00		
Additional 2021-2022 State Subsidy Received	388,329	\$ -		
Misc. / Interest	25,000	\$ 100,000.00		
To RSU 5 from Laugh & Learn	5,500	\$ 5,500.00		
Child Development Services	-	\$ 50,000.00		
Aspirations Account	\$ -	\$ 8,600.00		
Undesignated Fund Balance	788,671	\$ 900,000.00		
Total Shared Revenue	\$ 1,363,829	\$ 1,234,911.00		

Summary of Total Contribution by Town:

	Assessed	Board Adopted	\$ Difference
<u>DURHAM</u>			
Durham State Valuation from ED 279	\$ 442,083,333	\$ 469,766,667.00	
State mil rate	x 0.71%	x 0.697%	
Durham RLC	3,138,792	3,274,273.67	
Durham ALM	2,349,657	2,422,517.40	
Durham Non-Shared Debt	125,094	122,377.00	
Durham State Aid	4,997,167	5,512,804.94	
Durham Total Contribution	\$ 10,610,710	11,331,973.01	
Durham Net Tax Impact			
(Total Contribution less State Aid)	\$ 5,613,543	5,819,168.07	\$ 205,625.40

Estimated Impact based on 2022 Mil of \$20.70 and a taxable valuation of \$373,440,400 \$0.55 2.66%

<u>FREEPORT</u>			
Freeport State Valuation from ED 279	\$ 1,869,816,667	\$ 1,976,683,333	
State mil rate	x 0.71%	x 0.697%	
Freeport RLC	13,275,698	13,777,482.83	
Freeport ALM	7,237,646	7,462,077.41	
Freeport State Aid (or Min. Spec. Ed. Adj.)	938,654	1,144,954.03	
Freeport Total Contribution	\$ 21,451,999	22,384,514.27	
Freeport Net Tax Impact			
(Total Contribution less State Aid)	\$ 20,513,345	21,239,560.24	\$ 726,215.49

Estimated Impact based on 2022 Mil of \$13.65 and a taxable valuation of \$2,170,880,702 \$0.33 2.45%

<u>POWNA</u>			
Pownal State Valuation from ED 279	\$ 270,400,000	\$ 287,316,667.00	
State mil rate	x 0.71%	x 0.697%	
Pownal RLC	1,919,840	2,002,597.17	
Pownal ALM	1,382,151	1,425,010.24	
Pownal Non-Shared Debt	-	- .00	
Pownal State Aid	438,504	643,104.72	
Pownal Total Contribution	\$ 3,740,495	4,070,712.12	
Pownal Net Tax Impact			
(Total Contribution less State Aid)	\$ 3,301,991	3,427,607.40	\$ 125,616.07

Estimated Impact based on 2023 Mil of \$18.00 and a taxable valuation of \$255,435,750 \$0.49 2.73%

Note: Actual impact will be determined when taxes are committed in each town.

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

ORG ID : 1449

RSU 05

2023 - 2024

Section 4 : Calculation of Required Local Contribution - Mil Expectation

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

Section : 4

Member Municipality		Average 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
Durham	Freeport	640.0	1165.5				
	Pownal	218.0		57.60%	14,149,714.86	0.00 =	14,149,714.86
Total		2,023.5		10.77%	2,645,701.89	0.00 =	2,645,701.89
				100.00%	24,565,477.18	1,017,018.18 =	25,582,495.36

B) State Valuation by Member Municipality

Member Municipality		3-Yr Average or Previous Yr State Valuation		Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Durham	Freeport	469,766,667	1,976,683,333		
	Pownal	287,316,667		6.97	13,777,482.83
Total		2,733,766,667		6.97	2,002,597.17
					19,054,353.67

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

Member Municipality		Total Allocation by Municipality		Required Local Contribution by Municipality		Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Durham	Freeport	8,787,078.61	14,149,714.86	-	13,777,482.83		
	Pownal	2,645,701.89		-	2,002,597.17	6.97	643,104.72
Total		25,582,495.36		-	19,054,353.67	6.97	6,528,141.69

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

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

ORG ID : 1449

RSU 05

2023 - 2024

Section 5: Totals and Adjustments

Section : 5

A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	Total Allocation	Local Contribution	State Contribution
4) Minimum Special Education Adj. for Towns in a RSU	25,582,495.36	19,054,353.67	6,528,141.69
		-772,722.00	772,722.00

Totals after adjustment to Local and State Contributions

	25,582,495.36	18,281,631.67	7,300,863.69
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B) Other Adjustments to State Contribution Only

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) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			58,458.60
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00

C) Adjusted State Contribution

Local and State Percentages Prior to Adjustments :

Local and State Percentages After Adjustments :

FYI : 100% EPS Allocation

Local Share % = 74.48 %State Share % = 25.52 %

Local Share % = 71.46 %State Share % = 28.54 %

25,582,495.36

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Min. Spec. Ed. RSU Towns Adj.Sec.5 Line A4	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Durham	0.00	8,787,078.61	3,274,273.67	17.91%	6.97
Freeport	772,722.00	14,149,714.86	13,004,760.83	71.14%	6.58
Pownal	0.00	2,645,701.89	2,002,597.17	10.95%	6.97
Totals	772,722.00	25,582,495.36	18,281,631.67	100.00%	

Preliminary FY 2023-2024 Governor’s Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

FY 2023 / 2024 Scenarios

- 1 RLC, ALM and non-shared debt numbers from RSU5 Board FY23 Board Budget Impact Summary
- 2 Revenues received from Maine DOE per ED279 4C and 5A(4)
- 3 Total Contribution totals the Operating Budget less Shared Revenue/Aid found on RSU5 Board Budget Impact Summary

Current Plan	RLC-1	ALM-1	Non-shared debt1	TOC-2	Total Contribution 3 (RLC+ALM+ TOC)	% Total Contribution	% Pupil Count	ALM		Difference \$	Difference % of RLC+ALM
								Sharing %'s Current Plan	Cost		
Durham	\$3,274,277	\$2,422,517	\$122,377	\$5,512,805	\$11,331,976	29.99%	31.63%	21.42%			
Freeport	\$13,777,483	\$7,462,077	\$0	\$1,144,954	\$22,384,514	59.24%	57.60%	65.98%			
Pownal	<u>\$2,002,597</u>	<u>\$1,425,010</u>	<u>\$0</u>	<u>\$643,105</u>	<u>\$4,070,712</u>	10.77%	10.77%	12.60%			
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202						
100% Valuation / 0% Pupil Count											
Durham	\$3,274,277	\$1,943,427	\$122,377	\$5,512,805	\$10,852,885	28.72%	31.63%			17.18%	-9.18%
Freeport	\$13,777,483	\$8,177,548	\$0	\$1,144,954	\$23,099,985	61.13%	57.60%			72.31%	3.26%
Pownal	<u>\$2,002,597</u>	<u>\$1,188,630</u>	<u>\$0</u>	<u>\$643,105</u>	<u>\$3,834,332</u>	10.15%	10.77%			10.51%	-7.41%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202					(\$236,380)	
75% Valuation / 25% Pupil Count											
Durham	\$3,274,277	\$2,351,831	\$122,377	\$5,512,805	\$11,261,290	29.80%	31.63%			20.79%	-1.26%
Freeport	\$13,777,483	\$7,761,694	\$0	\$1,144,954	\$22,684,131	60.03%	57.60%			68.63%	1.39%
Pownal	<u>\$2,002,597</u>	<u>\$1,196,080</u>	<u>\$0</u>	<u>\$643,105</u>	<u>\$3,841,782</u>	10.17%	10.77%			10.58%	-7.16%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202					(\$228,930)	
70% Valuation / 30% Pupil Count											
Durham	\$3,274,277	\$2,433,512	\$122,377	\$5,512,805	\$11,342,970	30.02%	31.63%			21.52%	0.19%
Freeport	\$13,777,483	\$7,678,523	\$0	\$1,144,954	\$22,600,960	59.81%	57.60%			67.89%	1.01%
Pownal	<u>\$2,002,597</u>	<u>\$1,197,570</u>	<u>\$0</u>	<u>\$643,105</u>	<u>\$3,843,272</u>	10.17%	10.77%			10.59%	-7.11%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202					(\$227,440)	
65% Valuation / 35% Pupil Count											
Durham	\$3,274,277	\$2,515,193	\$122,377	\$5,512,805	\$11,424,651	30.23%	31.63%			22.24%	1.60%
Freeport	\$13,777,483	\$7,595,352	\$0	\$1,144,954	\$22,517,789	59.59%	57.60%			67.16%	0.62%
Pownal	<u>\$2,002,597</u>	<u>\$1,199,060</u>	<u>\$0</u>	<u>\$643,105</u>	<u>\$3,844,762</u>	10.17%	10.77%			10.60%	-7.06%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202					(\$225,950)	

60% Valuation / 40% Pupil Count									
Durham	\$3,274,277	\$2,596,873	\$122,377	\$5,512,805	\$11,506,332	30.45%	31.63%	22.96%	Difference % of RLC+ALM
Freeport	\$13,777,483	\$7,512,181	\$0	\$1,144,954	\$22,434,618	59.37%	57.60%	66.42%	2.97%
Pownal	\$2,002,597	\$1,200,550	\$0	\$643,105	\$3,846,252	10.18%	10.77%	10.62%	0.24%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202			(\$224,460)	-7.01%
50% Valuation / 50% Pupil Count									
Durham	\$3,274,277	\$2,760,235	\$122,377	\$5,512,805	\$11,669,694	30.88%	31.63%	24.41%	Difference % of RLC+ALM
Freeport	\$13,777,483	\$7,345,840	\$0	\$1,144,954	\$22,268,276	58.93%	57.60%	64.95%	5.60%
Pownal	\$2,002,597	\$1,203,530	\$0	\$643,105	\$3,849,232	10.19%	10.77%	10.64%	-0.55%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202			(\$221,480)	-6.91%
0% Valuation / 100% Pupil Count									
Durham	\$3,274,277	\$3,577,043	\$122,377	\$5,512,805	\$12,486,502	33.04%	31.63%	31.63%	Difference % of RLC+ALM
Freeport	\$13,777,483	\$6,514,131	\$0	\$1,144,954	\$21,436,568	56.73%	57.60%	57.60%	16.85%
Pownal	\$2,002,597	\$1,218,430	\$0	\$643,105	\$3,864,132	10.23%	10.77%	10.77%	-4.67%
	\$19,054,357	\$11,309,605	\$122,377	\$7,300,864	\$37,787,202			(\$206,580)	-6.41%

FY 2022 / 2023 Scenarios

- 1 RLC, ALM and non-shared debt numbers from RSU5 Board FY23 Budget Impact Summary
- 2 Revenues received from Maine DOE per ED279 4C and 5A(4)
- 3 Total Contribution totals the Operating Budget less Shared Revenue/Aid found on RSU5 Board Budget Impact Summary

	RLC-1	ALM 1	Non-shared debt1	TOC 2	Total Contribution 3 (RLC+ALM+ TOC)	% Total Contribution	ALM		Cost Sharing %'s Current Plan
							% Pupil Count		
Current Plan									
Durham	\$3,138,792	\$2,349,657	\$125,094	\$4,997,167	\$10,610,710	29.64%	32.06%		21.42%
Freeport	\$13,275,698	\$7,237,646	\$0	\$938,654	\$21,451,998	59.92%	57.26%		65.98%
Pownal	<u>\$1,919,840</u>	<u>\$1,382,151</u>	<u>\$0</u>	<u>\$438,504</u>	<u>\$3,740,495</u>	10.45%	10.68%		12.60%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204				
100% Valuation / 0% Pupil Count									
Durham	\$3,138,792	\$1,877,943	\$125,094	\$4,997,167	\$10,138,996	28.32%	32.06%		100% / 0% Difference \$ 17.12% Difference % of RLC+ALM (\$471,714) -9.40%
Freeport	\$13,275,698	\$7,942,869	\$0	\$938,654	\$22,157,221	61.89%	57.26%		72.41% \$705,222 3.32%
Pownal	<u>\$1,919,840</u>	<u>\$1,148,643</u>	<u>\$0</u>	<u>\$438,504</u>	<u>\$3,506,987</u>	9.80%	10.68%		10.47% (\$233,508) -7.61%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204				
75% Valuation / 25% Pupil Count									
Durham	\$3,138,792	\$2,287,699	\$125,094	\$4,997,167	\$10,548,752	29.46%	32.06%		75% / 25% Difference 20.86% (\$61,958) -1.14%
Freeport	\$13,275,698	\$7,527,427	\$0	\$938,654	\$21,741,779	60.73%	57.26%		68.62% \$289,780 1.39%
Pownal	<u>\$1,919,840</u>	<u>\$1,154,329</u>	<u>\$0</u>	<u>\$438,504</u>	<u>\$3,512,673</u>	9.81%	10.68%		10.52% (\$227,823) -7.41%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204				
70% Valuation / 30% Pupil Count									
Durham	\$3,138,792	\$2,369,651	\$125,094	\$4,997,167	\$10,630,704	29.69%	32.06%		70% / 30% Difference 21.60% \$19,993 0.36%
Freeport	\$13,275,698	\$7,444,339	\$0	\$938,654	\$21,658,691	60.49%	57.26%		67.86% \$206,692 1.00%
Pownal	<u>\$1,919,840</u>	<u>\$1,155,466</u>	<u>\$0</u>	<u>\$438,504</u>	<u>\$3,513,810</u>	9.81%	10.68%		10.53% (\$226,685) -7.37%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204				
65% Valuation / 35% Pupil Count									
Durham	\$3,138,792	\$2,451,602	\$125,094	\$4,997,167	\$10,712,655	29.92%	32.06%		65% / 35% Difference 22.35% \$101,945 1.82%
Freeport	\$13,275,698	\$7,361,250	\$0	\$938,654	\$21,575,602	60.26%	57.26%		67.11% \$123,604 0.60%
Pownal	<u>\$1,919,840</u>	<u>\$1,156,603</u>	<u>\$0</u>	<u>\$438,504</u>	<u>\$3,514,947</u>	9.82%	10.68%		10.54% (\$225,548) -7.33%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204				

60% Valuation / 40% Pupil Count											
Durham	\$3,138,792	\$2,533,553	\$125,094	\$4,997,167	\$10,794,606	30.15%	32.06%	23.10%	\$183,896	Difference % of RLC+ALM	3.24%
Freepoint	\$13,275,698	\$7,278,162	\$0	\$938,654	\$21,492,514	60.03%	57.26%	66.35%	\$40,515		0.20%
Pownal	\$1,919,840	\$1,157,740	\$0	\$438,504	\$3,516,084	9.82%	10.68%	10.55%	(\$224,411)		-7.29%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204						
50% Valuation / 50% Pupil Count											
Durham	\$3,138,792	\$2,697,455	\$125,094	\$4,997,167	\$10,958,508	30.61%	32.06%	24.59%	\$347,798	Difference % of RLC+ALM	5.96%
Freepoint	\$13,275,698	\$7,111,985	\$0	\$938,654	\$21,326,337	59.57%	57.26%	64.83%	(\$125,661)		-0.62%
Pownal	\$1,919,840	\$1,160,015	\$0	\$438,504	\$3,518,359	9.83%	10.68%	10.57%	(\$222,137)		-7.21%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204						
0% Valuation / 100% Pupil Count											
Durham	\$3,138,792	\$3,516,967	\$125,094	\$4,997,167	\$11,778,020	32.90%	32.06%	32.06%	\$1,167,310	Difference % of RLC+ALM	17.54%
Freepoint	\$13,275,698	\$6,281,102	\$0	\$938,654	\$20,495,454	57.24%	57.26%	57.26%	(\$956,545)		-4.89%
Pownal	\$1,919,840	\$1,171,386	\$0	\$438,504	\$3,529,730	9.86%	10.68%	10.68%	(\$210,765)		-6.82%
	\$18,334,330	\$10,969,455	\$125,094	\$6,374,325	\$35,803,204						