

Maine Department of Education Model Budget and Staffing Based on \$204 Allocation for System Administration for School Year 2007-2008

Model #1 is based on the system administration allocation of \$204 per pupil that units will receive from the Department of Education for FY '09 budget; the amount the unit actually budgets for FY '09 will be determined by the school board and voters/public. The Department of Education does not require the units to meet any budget level, the choice belongs to the unit.

- Model #1a is a summary document on "Budget and Staffing Based on a \$204 Allocation for System Administration". This model is based on what a system administration might look like if the allocation for system administration was \$204 per pupil.
- Model #1b is a more detailed look at Document #1a.
- Five or six SAU's were selected to provide a cross-section for each student enrollment category (FY '08 budgets had to be in MEDMS to be chosen)
- Level #1 of the Models contains information from SAU's with 1,000 - 2,000 students
- Level #2 of the Models contains information from SAU's with 2,000 - 3,000 students
- Level #3 of the Models contains information from SAU's with 3,000 - 4,000 students
- The budget information provided is an average of each category accounted for
 - > Salaries for Superintendents, Assistant Superintendents and Business Managers are an average from MEDMS financial data
 - > Benefits for Superintendents, Assistant Superintendents and Business Managers are an average from MEDMS financial data or MSMA Administrator Reports for 2006-2007 (realizing a 3% cost of living adjustment) if not coded separately in MEDMS
 - > Salary and benefits for Administrative Assistant/Secretary positions are from MSMA Hourly Employees Report for 2006-2007 (realizing a 3% cost of living adjustment)
- The budget for 2008-09 reflects a 3.2% increase of the 2007-08 budget
- Staffing levels are an average from the units chosen

DATA SOURCES: MEDMS Financials, Maine School Management Salary Reports for 2006-2007 and direct contact with School Administrative Units

**Maine Department of Education
Model Budget and Staffing Based on \$204 Allocation for System Administration for School Year 2007-2008**

| | | | |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| LEVEL #1 - 1,500 STUDENTS | LEVEL #2 - 2,500 STUDENTS | LEVEL #3 - 3,500 STUDENTS | LEVEL #4 - 4,500 STUDENTS |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|

System Administration Budgeting Levels:

| <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------------|----------------|-----------------------------|----------------|-----------------------------|----------------|-----------------------------|----------------|
| System Admin Summary | |
| Salary and Benefits | 228,961 | Salary and Benefits | 381,584 | Salary and Benefits | 537,603 | Salary and Benefits | 719,004 |
| Purchased Services | 55,500 | Purchased Services | 92,000 | Purchased Services | 118,000 | Purchased Services | 135,000 |
| Supplies and Equipment | 8,000 | Supplies and Equipment | 14,700 | Supplies and Equipment | 20,000 | Supplies and Equipment | 27,300 |
| All Other | 4,000 | All Other | 5,900 | All Other | 6,750 | All Other | 7,600 |
| | <u>296,461</u> | | <u>494,184</u> | | <u>682,353</u> | | <u>888,904</u> |
| Total System Admin | 296,461 | Total System Admin | 494,184 | Total System Admin | 682,353 | Total System Admin | 888,904 |

System Administration Budgeting Per Pupil:

| <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> |
|----------------------|---------------|-----------------------------|----------------------|---------------|-----------------------------|----------------------|---------------|-----------------------------|--------------------|---------------|-----------------------------|
| 2007-08 (\$358) | 296,461 | 537,000 | 2007-08 (\$358) | 494,184 | 895,000 | 2007-08 (\$358) | 682,353 | 1,253,000 | 2007-08 (\$358) | 888,904 | 1,611,000 |
| 2008-09 (\$204) | 305,948 | 306,000 | 2008-09 (\$204) | 509,998 | 510,000 | 2008-09 (\$204) | 704,188 | 714,000 | 2008-09 (\$204) | 917,349 | 918,000 |

System Administration Staffing Levels:

| <u>Position</u> | <u>Employee FTE's</u> |
|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 |
| Assist Superintendent | 0.00 | Assist Superintendent | 0.00 | Assist Superintendent | 1.00 | Assist Superintendent | 1.00 |
| Business Manager | 0.00 | Business Manager | 1.00 | Business Manager | 1.00 | Business Manager | 1.00 |
| HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 1.00 |
| Payroll/Bkkpr/Acct | 1.00 | Payroll/Bkkpr/Acct | 2.00 | Payroll/Bkkpr/Acct | 2.00 | Payroll/Bkkpr/Acct | 3.00 |
| Admin Asst / Secretary | 1.50 | Admin Asst / Secretary | 1.50 | Admin Asst / Secretary | 2.00 | Admin Asst / Secretary | 2.00 |
| Total Employees | 3.50 | Total Employees | 5.50 | Total Employees | 7.00 | Total Employees | 9.00 |

Enrollment (listed in parenthesis) is the October 1, 2006 Public Attending Enrollment by SAU from MEDMS:

SAU's in Level #1 are Bucksport (1,080), Ellsworth (1,314), MSAD #3 (1,524), MSAD #34 (1,870), MSAD #40 (1,985) and MSAD#64 (1,278).

SAU's in Level #2 are Augusta (2,500), MSAD #11 (2,294), MSAD #22 (2,231), MSAD #61 (2,059) and MSAD #75 (2,977).

SAU's in Level #3 are Auburn (3,497), Bangor (4,015), Brunswick (3,333), MSAD #6 (4,132), MSAD #17 (3,660) and MSAD #60 (3,109).

Level #4 is projected from Level #3.

** Budget Year 2008-09 assumes a 2.8% COLA increase.

**Maine Department of Education
Model Budget and Staffing Based on \$204 Allocation for System Administration for School Year 2007-2008**

| | | | |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| LEVEL #1 - 1,500 STUDENTS | LEVEL #2 - 2,500 STUDENTS | LEVEL #3 - 3,500 STUDENTS | LEVEL #4 - 4,500 STUDENTS |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|

System Administration Budgeting Levels:

| <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> |
|---|----------------|---|----------------|---|----------------|---|----------------|
| School Board | | School Board | | School Board | | School Board | |
| Salary and Benefits | 8,874 | Salary and Benefits | 15,407 | Salary and Benefits | 18,976 | Salary and Benefits | 22,690 |
| Purchased Services | 36,000 | Purchased Services | 57,000 | Purchased Services | 78,000 | Purchased Services | 90,000 |
| Supplies and Equipment | 500 | Supplies and Equipment | 700 | Supplies and Equipment | 1,000 | Supplies and Equipment | 1,300 |
| All Other | 1,500 | All Other | 2,400 | All Other | 3,000 | All Other | 3,600 |
| | <u>46,874</u> | | <u>75,507</u> | | <u>100,976</u> | | <u>117,590</u> |
| Superintendent's Office | | Superintendent's Office | | Superintendent's Office | | Superintendent's Office | |
| Salary and Benefits | 155,753 | Salary and Benefits | 183,177 | Salary and Benefits | 323,180 | Salary and Benefits | 376,598 |
| Purchased Services | 9,000 | Purchased Services | 15,000 | Purchased Services | 15,000 | Purchased Services | 15,000 |
| Supplies and Equipment | 3,000 | Supplies and Equipment | 4,000 | Supplies and Equipment | 4,000 | Supplies and Equipment | 6,000 |
| All Other | 2,000 | All Other | 2,500 | All Other | 2,500 | All Other | 2,500 |
| | <u>169,753</u> | | <u>204,677</u> | | <u>344,680</u> | | <u>400,098</u> |
| Central Services (Business Office) | | Central Services (Business Office) | | Central Services (Business Office) | | Central Services (Business Office) | |
| Salary and Benefits | 64,334 | Salary and Benefits | 183,000 | Salary and Benefits | 195,447 | Salary and Benefits | 319,717 |
| Purchased Services | 10,500 | Purchased Services | 20,000 | Purchased Services | 25,000 | Purchased Services | 30,000 |
| Supplies and Equipment | 4,500 | Supplies and Equipment | 10,000 | Supplies and Equipment | 15,000 | Supplies and Equipment | 20,000 |
| All Other | 500 | All Other | 1,000 | All Other | 1,250 | All Other | 1,500 |
| | <u>79,834</u> | | <u>214,000</u> | | <u>236,697</u> | | <u>371,217</u> |
| Total System Admin | 296,461 | Total System Admin | 494,184 | Total System Admin | 682,353 | Total System Admin | 888,904 |

System Administration Budgeting Per Pupil:

| <u>Budget Year</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> | <u>Budget Year</u> | <u>Budget</u> | <u>Per Pupil Allocation</u> |
|--------------------|---------------|-----------------------------|--------------------|---------------|-----------------------------|--------------------|---------------|-----------------------------|--------------------|---------------|-----------------------------|
| 2007-08 (\$358) | 296,461 | 537,000 | 2007-08 (\$358) | 494,184 | 895,000 | 2007-08 (\$358) | 682,353 | 1,253,000 | 2007-08 (\$358) | 888,904 | 1,611,000 |
| 2008-09 (\$204) | 305,948 | 306,000 | 2008-09 (\$204) | 509,998 | 510,000 | 2008-09 (\$204) | 704,188 | 714,000 | 2008-09 (\$204) | 917,349 | 918,000 |

System Administration Staffing Levels:

| <u>Position</u> | <u>Employee FTE's</u> |
|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 |
| Assist Superintendent | 0.00 | Assist Superintendent | 0.00 | Assist Superintendent | 1.00 | Assist Superintendent | 1.00 |
| Business Manager | 0.00 | Business Manager | 1.00 | Business Manager | 1.00 | Business Manager | 1.00 |
| HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 1.00 |
| Payroll/Bkkpr/Acct | 1.00 | Payroll/Bkkpr/Acct | 2.00 | Payroll/Bkkpr/Acct | 2.00 | Payroll/Bkkpr/Acct | 3.00 |
| Admin Asst / Secretary | 1.50 | Admin Asst / Secretary | 1.50 | Admin Asst / Secretary | 2.00 | Admin Asst / Secretary | 2.00 |
| Total Employees | 3.50 | Total Employees | 5.50 | Total Employees | 7.00 | Total Employees | 9.00 |

Maine Department of Education 2007-2008 Budgets Based on Lowest Per Pupil Costs for System Administration (School Year 2006-2007)

Model #2 is the average System Administration budget for FY '08 based on the lowest system administration expenditures for FY '07 as reported to the Department of Education. Model #2 takes the budgets for the SAU's listed under Levels #1, #2 and #3 to determine what is the average being budgeted for from those school departments that had the lowest system administration costs for the prior year.

- Model #2a is a summary document on "2007-2008 Budget and Staffing Levels Based on Averages for System Administration" from the SAU's with the lowest per pupil system administration costs for actual 2006-2007 expenditures of the SAU's listed.
- Model #2b is a more detailed look at Document #2a.
- Five or six SAU's with the lowest System Admin Per Pupil Costs were selected for each student enrollment category (FY '08 budgets had to be in MEDMS to be chosen)
- Level #1 of the Models contains information from SAU's with 1,000 - 2,000 students
- Level #2 of the Models contains information from SAU's with 2,000 - 3,000 students
- Level #3 of the Models contains information from SAU's with 3,000 - 4,000 students
- The budget information provided is an average of each category accounted for
 - > Salaries for Superintendents, Assistant Superintendents and Business Managers are an average from MEDMS financial data
 - > Benefits for Superintendents, Assistant Superintendents and Business Managers are an average from MEDMS financial data or MSMA Administrator Reports for 2006-2007 (realizing a 3% cost of living adjustment) if not coded separately in MEDMS
 - > Salary and benefits for Administrative Assistant/Secretary positions are from MSMA Hourly Employees Report for 2006-2007 (realizing a 3% cost of living adjustment)
- The budget for 2008-09 reflects a 3.2% increase of the 2007-08 budget
- Staffing levels are an average from the units chosen

DATA SOURCES: MEDMS Financials, Maine School Management Salary Reports for 2006-2007 and direct contact with School Administrative Units

Maine Department of Education
2007-2008 Budgets Based on Lowest Per Pupil Costs for System Administration (School Year 2006-2007)

LEVEL #1 - 1,500 STUDENTS**LEVEL #2 - 2,500 STUDENTS****LEVEL #3 - 3,500 STUDENTS****System Administration Budgeting Levels:**

| <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------------|----------------|-----------------------------|----------------|-----------------------------|----------------|
| System Admin Summary | | System Admin Summary | | System Admin Summary | |
| Salary and Benefits | 279,939 | Salary and Benefits | 490,180 | Salary and Benefits | 599,841 |
| Purchased Services | 96,689 | Purchased Services | 119,136 | Purchased Services | 211,623 |
| Supplies and Equipment | 12,598 | Supplies and Equipment | 24,275 | Supplies and Equipment | 15,847 |
| All Other | 102,385 | All Other | 28,943 | All Other | 67,689 |
| | <u>491,611</u> | | <u>662,534</u> | | <u>895,000</u> |
| Total System Admin | 491,611 | Total System Admin | 662,534 | Total System Admin | 895,000 |

System Administration Budgeting Per Pupil:

| <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> |
|----------------------|---------------|------------------------------|----------------------|---------------|------------------------------|----------------------|---------------|------------------------------|
| 2007-08 (\$358) | 491,611 | 537,000 | 2007-08 (\$358) | 662,534 | 899,147 | 2007-08 (\$358) | 895,000 | 1,242,857 |
| 2008-09 (\$204) | 507,343 | 306,000 | 2008-09 (\$204) | 683,735 | 512,363 | 2008-09 (\$204) | 923,640 | 708,220 |

System Administration Staffing Levels:

| <u>Position</u> | <u>Employee FTE's</u> | <u>Position</u> | <u>Employee FTE's</u> | <u>Position</u> | <u>Employee FTE's</u> |
|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 |
| Assist Superintendent | 0.17 | Assist Superintendent | 0.67 | Assist Superintendent | 1.00 |
| Business Manager | 0.33 | Business Manager | 1.17 | Business Manager | 1.33 |
| HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 0.33 |
| Payroll/Bkkpr/Acct | 0.33 | Payroll/Bkkpr/Acct | 1.00 | Payroll/Bkkpr/Acct | 0.67 |
| Admin Asst / Secretary | 4.00 | Admin Asst / Secretary | 9.00 | Admin Asst / Secretary | 8.83 |
| Total Employees | 5.83 | Total Employees | 12.84 | Total Employees | 13.16 |

Enrollment (listed in parenthesis) is the October 1, 2006 Public Attending Enrollment by SAU from MEDMS:

SAU's in Model #1 are MSAD #15 (1,930), MSAD #34 (1,849.5), MSAD #46 (1,016.5), MSAD #64 (1,265), MSAD #67 (1,225) and MSAD #68 (1,076)

SAU's in Model #2 are MSAD #22 (2,209.5), MSAD #48 (2,087.5), MSAD #49 (2,653), MSAD #54 (2,852) Saco (2,757) and Westbrook (2,510.5).

SAU's in Model #3 are Auburn (3,497), Bangor (4,015), Brunswick (3,333), MSAD #6 (4,132), MSAD #17 (3,660) and MSAD #60 (3,109).

** Budget Year 2008-09 assumes a 2.8% COLA increase.

**Maine Department of Education
2007-2008 Budgets Based on Lowest Per Pupil Costs for System Administration (School Year 2006-2007)**

| | | |
|----------------------------------|----------------------------------|----------------------------------|
| LEVEL #1 - 1,500 STUDENTS | LEVEL #2 - 2,500 STUDENTS | LEVEL #3 - 3,500 STUDENTS |
|----------------------------------|----------------------------------|----------------------------------|

System Administration Budgeting Levels:

| <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> | <u>Description</u> | <u>Amount</u> |
|---|----------------|---------------------------|----------------|---------------------------|----------------|
| School Board | | | | | |
| Salary and Benefits | 2,394 | Salary and Benefits | 13,045 | Salary and Benefits | 11,303 |
| Purchased Services | 47,006 | Purchased Services | 51,110 | Purchased Services | 58,846 |
| Supplies and Equipment | 433 | Supplies and Equipment | 1,280 | Supplies and Equipment | 542 |
| All Other | 25,726 | All Other | 15,460 | All Other | 6,368 |
| | <u>75,559</u> | | <u>80,895</u> | | <u>77,059</u> |
| Superintendent's Office | | | | | |
| Salary and Benefits | 277,545 | Salary and Benefits | 359,076 | Salary and Benefits | 262,390 |
| Purchased Services | 49,683 | Purchased Services | 62,265 | Purchased Services | 51,620 |
| Supplies and Equipment | 12,166 | Supplies and Equipment | 21,471 | Supplies and Equipment | 4,592 |
| All Other | 76,659 | All Other | 4,875 | All Other | 5,146 |
| | <u>416,053</u> | | <u>447,688</u> | | <u>323,748</u> |
| Central Services (Business Office) | | | | | |
| Salary and Benefits | - | Salary and Benefits | 118,059 | Salary and Benefits | 326,148 |
| Purchased Services | - | Purchased Services | 5,761 | Purchased Services | 101,158 |
| Supplies and Equipment | - | Supplies and Equipment | 1,524 | Supplies and Equipment | 10,713 |
| All Other | - | All Other | 8,607 | All Other | 56,175 |
| | <u>-</u> | | <u>133,951</u> | | <u>494,194</u> |
| Total System Admin | 491,612 | Total System Admin | 662,534 | Total System Admin | 895,000 |

System Administration Budgeting Per Pupil:

| <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> | <u>Budget Year**</u> | <u>Budget</u> | <u>Per Pupil* Allocation</u> |
|----------------------|---------------|------------------------------|----------------------|---------------|------------------------------|----------------------|---------------|------------------------------|
| 2007-08 (\$358) | 491,612 | 498,933 | 2007-08 (\$358) | 662,534 | 899,147 | 2007-08 (\$358) | 895,000 | 1,242,857 |
| 2008-09 (\$204) | 507,343 | 284,308 | 2008-09 (\$204) | 683,735 | 512,363 | 2008-09 (\$204) | 923,640 | 708,220 |

System Administration Staffing Levels:

| <u>Position</u> | <u>Employee FTE's</u> | <u>Position</u> | <u>Employee FTE's</u> | <u>Position</u> | <u>Employee FTE's</u> |
|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Superintendent | 1.00 | Superintendent | 1.00 | Superintendent | 1.00 |
| Assist Superintendent | 0.17 | Assist Superintendent | 0.67 | Assist Superintendent | 1.00 |
| Business Manager | 0.33 | Business Manager | 1.17 | Business Manager | 1.33 |
| HR/Benefits | 0.00 | HR/Benefits | 0.00 | HR/Benefits | 0.33 |
| Payroll/Bkkpr/Acct | 0.33 | Payroll/Bkkpr/Acct | 1.00 | Payroll/Bkkpr/Acct | 0.67 |
| Admin Asst / Secretary | 4.00 | Admin Asst / Secretary | 9.00 | Admin Asst / Secretary | 8.83 |
| Total Employees | 5.83 | Total Employees | 12.83 | Total Employees | 13.16 |

*Per Pupil Allocation is actual average of units used in the Models.
 ** Budget Year 2008-09 assumes a 2.8% COLA increase.