



# ECSE Administrative Staffing Decision Matrix

## Guidance for Reasonable and Necessary Administrative Costs

**Purpose:** To help SAUs determine whether proposed administrative staffing levels for ECSE are reasonable and necessary based on projected allocation, student count, and observed expenditure patterns.

**Note:** Administrative costs are a subset of ECSE funding and should generally fall within the **10%–20% administrative planning band**, with most SAUs expected to remain closer to the lower end.

### Step 1: Identify Projected Inputs

- **Projected ECSE Allocation:** Based on state allocation model (informational only)
- **Projected Student Count:** Current + anticipated ECSE students
- **Administrative Band Reference:** 10%–20% of total ECSE allocation

### Step 2: Use the Matrix Below

Projected ECSE Allocation	Approx. Student Count	Admin Band (10–20%)	Reasonable Admin \$ Range	Recommended Administrative Model	Audit Risk Indicator
<\$500,000	1–15 students	10–15%	\$50,000–\$75,000	Partial FTE only; embedded in existing role; shared across SAUs	High if full-time admin
\$500,000–\$1M	15–30 students	10–15%	\$50,000–\$150,000	Partial FTE; shared or hybrid role; no ECSE-only admin	Moderate
\$1M–\$2M	30–60 students	10–18%	\$100,000–\$360,000	Partial to limited full-time role with mixed duties	Moderate
\$2M–\$3M	60–90 students	12–18%	\$240,000–\$540,000	Possible full-time role if duties are mixed and justified	Low–Moderate
>\$3M	90+ students	12–20%	Case-specific	Full-time role may be reasonable with documentation	Low

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### Step 3: Apply Guardrails

Before approving an administrative position funded with ECSE dollars, SAUs should confirm:

- The proposed cost falls within the administrative band relative to the total ECSE allocation
- The role is not exclusively administrative unless the size and complexity of the program clearly justify it
- ECSE funds support only the proportion of time attributable to ECSE work
- The position does not reduce funding available for direct services below reasonable levels
- The role is shared, embedded, or hybridized where feasible

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### High-Risk Scenarios (Likely to Trigger Review)

- Full-time ECSE-only administrative positions in SAUs with small student counts
- Administrative costs exceeding 20% of the ECSE allocation
- Positions justified primarily by transition management, rather than ongoing IEP implementation
- ECSE funds used to supplant general education or districtwide administrative functions

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### Preferred Cost-Effective Approaches

- Shared administrative positions across multiple SAUs
- Embedded ECSE oversight within existing special education, student services, or business office roles
- Hybrid roles combining administration and service coordination
- Leveraging CDS Support and Service Hubs and Maine DOE technical assistance to reduce administrative load

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### Key Reminder

ECSE funding is intended primarily to support direct services to children. Administrative staffing should be proportionate, documented, and defensible as reasonable and necessary to implement IEPs and provide FAPE.