

### Steps for New Maintenance of Effort Adjustment

#### Base Adjustment

The base maintenance of effort adjustment is calculated by multiplying the 2006 – 2007 per-pupil expenditures by the number of students with disabilities in the district in 2007 – 2008. If this is higher than the EPS estimate the difference is the maximum maintenance of effort adjustment for the district. **The following are subtracted from this amount:**

#### Loss of High Cost In-District Students

1 - Select students who were characterized as high cost in-district in 2006 - 2007 who are no longer reported by the district on the December 2007 EF-S-05. This was done by matching the 2006 - 2007 EFS-05 file to the 2007 - 2008 EFS-05 file by student id.

2 – Subtract the per-pupil amount used in the calculation of the base adjustment from the total estimated cost for each student identified in Step 1.

3 – Sum the student amounts from Step 2 by district to create an estimated total expenditure decrease for the loss of high cost in-district students.

#### Loss of High-Cost Out-of-District Students

1 – Select students characterized as high cost out-of-district according to the reported cost on the 2006 - 2007 EF-S-07. This was done by matching the EF-S-07 to MEDMS by student name.

2 – Subtract the per-pupil amount used in the calculation of the base adjustment from the total cost (as reported on the EF-S-07) for each student identified in Step 1.

3 – Sum the student amounts from Step 2 by district to create an estimated total expenditure decrease for the loss of high cost out-of-district students.

#### Change in Staffing

1 – Select staff who were employed during 2006 – 2007 who left for voluntary reasons (not those with termination codes indicating position discontinued or not re-elected/dismissed).

2 – Select staff who were employed in the district for the first time in 2007 – 2008.

3 – If the total of the salaries of staff who left the district is greater than those who were newly hired in the district the difference is the estimated change in salaries.

Maine Department of Education