

### Steps for New Maintenance of Effort Adjustment

#### Base Adjustment

The base maintenance of effort adjustment is calculated by multiplying the 2007 – 2008 per-pupil expenditures by the number of students with disabilities in the district in 2008 – 2009. 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 2007 - 2008 who were no longer reported by the district in Infinite Campus on December 1st of 2008. This was done by matching the 2007 - 2008 EFS-05 file to the 2008 - 2009 Infinite Campus 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 2007 - 2008 web-based EF-S-07. This was done by matching the web-based EF-S-07 to MEDMS Student Information for Fall 2008 by student id.

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 2007 – 2008 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 2008 – 2009.

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.