

OFFICE OF POLICY AND LEGAL ANALYSIS

To: Members, Joint Standing Committee on Education and Cultural Affairs
From: Hillary Risler, Esq., Legislative Analyst
Date: March 19, 2021
Subj: **LD 270, “An Act To Amend the Regional Adjustment Index To Ensure School Districts Do not Receive Less than the State Average for Teacher Salaries” (Stewart)**
LD 566, “An Act To Address Labor Market Inequities in the School Funding Formula” (Tuell)

SUMMARY

Both bills remove some outdated language due to a change in the law that went into effect during the 2012-14 fiscal year.

LD 270 requires that, beginning in fiscal year 2022-23, when the Commissioner of Education makes the regional adjustment to the total operating allocation for each school administrative unit, the commissioner may not make an adjustment that decreases a school administrative unit's allocation for teacher and other school-level staff salary costs.

LD 566 requires the same thing beginning in fiscal year 2024-25. However, LD 566 also includes a transition period between fiscal years 2021-22 and 2024-25, by requiring the commissioner to reduce the adjustment incrementally to zero between those fiscal years. LD 566 also requires the commissioner to maintain the adjustment amount at the fiscal year 2021-22 amount for the subsequent 3 fiscal years for any school administrative unit for which the adjustment in fiscal year 2021-22 results in an increase in the unit's allocation for teacher and other school-level staff salary costs.

Drafter's note: LD 566 includes that the commissioner reduce the adjustment *incrementally to zero* between fiscal years 2021-22 and 2024-25. I think the intent was that the adjustment itself goes away (so that there is no decrease in funding), not that the SAU would have a labor market adjustment of 0.0. There was also a concern that the language unintentionally takes those who are receiving more than 100% down to a 1. The committee may want to clarify this language.

TESTIMONY

- **Proponents:**
 - While the system is designed to capture certain components of the cost of labor in these districts, they fail to capture other real costs of living, such as healthcare, transportation, heating, and weather maintenance costs
 - This disparity in the funding formula exacerbates teacher shortages
 - Communities in rural Maine struggle to fund their schools and the labor market adjustment amplifies this in communities that do not have the economic activity of more affluent areas
 - The idea of this bill came from a similar bill last session, and the recommendations at that time about include a “minimum” in regard to the regional adjustment
- **Opponents:** None
- **Neither For Nor Against:**
 - The labor market indices need to be reviewed because they have not been updated since they were adopted
 - While the issue is complicated, now is a good time to adjust this component of the formula given the recent increase in teacher salary and the MEPRI report
 - MEA proposed a specific alternative including updating salary data, a bottom cap of .93, and a “hold harmless” provision, all to be implemented for the 2022-23 school year; MEA also recommend requiring schools at the bottom cap to spend at least their full allocation on salaries

COMMITTEE REQUESTS FOR ADDITIONAL INFORMATION:

- Origin of the Regional Adjustment
 - First enacted pursuant to Public Law 2003, chapter 504 (LD 1623)
 - Amended pursuant to Public Law 2005, chapter 2 (LD 1) to include salary and benefit costs of other school-level staff who are not teachers; this law also amended §15676 (EPS per-pupil rate) to provide that teaching staff and other staff costs should be adjusted by the regional adjustment.
- MEPRI Review of Geographic Cost Adjustment Component in the Essential Programs and Services Model (November 2019) <https://www.maine.gov/doe/funding/gpa/eps/reports>
- Excerpt from the PICUS report on the Regional Cost Adjustments (PICUS 2015) (attached)



130th MAINE LEGISLATURE

LD 270

LR 352(01)

An Act To Amend the Regional Adjustment Index To Ensure School Districts Do Not Receive Less than the State Average for Teacher Salaries

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Sen. Stewart of Aroostook

Committee: Education and Cultural Affairs

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

Increase in teacher and other school-level staff salary costs - local school administrative units

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$0	\$11,700,000	\$11,700,000	\$11,700,000
Appropriations/Allocations				
General Fund	\$0	\$11,700,000	\$11,700,000	\$11,700,000

Fiscal Detail and Notes

No longer allowing a regional adjustment pursuant to 20-A MRSA §15682 to be applied to a school administrative unit's total operating allocation if the adjustment will result in a decrease in the unit's allocation for teacher salary costs and salary costs of other school-level staff who are not teachers will increase the total cost of K-12 public education by approximately \$22.6 million per year beginning in fiscal year 2022-23.

The Department of Education will require a General Fund appropriation of \$11.7 million in fiscal year 2022-23 to the General Purpose Aid for Local Schools program for the State's share of the increase in costs due to the requirement in this legislation. The additional costs to local school administrative units are estimated to be \$10.9 million annually.

CHAPTER 6: REGIONAL COST ADJUSTMENTS¹

An issue that gained prominence in school finance beginning in the 1970s and remains relevant today is the difference in prices that school districts face in purchasing educational resources. Districts not only purchase a different market basket of educational goods (just as individuals purchase a different market basket of goods), but they also pay different prices for the goods they purchase. District expenditures determine quantity issues (numbers of different types of educational goods purchased, such as teachers, books, buildings, etc.); the level of quality of those goods, and the cost of or price paid for each good. The variety, number, quality, and price of all educational goods purchased determines school district (and/or school) expenditures. While “expenditures” are often referred to as “costs” in school finance parlance, there is a difference between these two economic terms. “Expenditure” refers to the money spent on school resources; “cost” refers to the money spent on school resources to receive a certain level of output or to provide a certain quality of service. So comparing just expenditures would not indicate differences in costs; the comparison would have to be for expenditures for the quality of service – or teacher.

Prices that school districts (and/or schools) face in purchasing educational resources differ across school districts, and many states, like Maine, have taken an interest in trying to adjust school aid allocations to compensate for geographic cost or price differences. For example, a teacher of a certain quality will probably cost more in an urban area, where generally costs of living are higher, than in nonurban areas, where generally costs of living are lower. But prices or cost variations that districts must pay for teachers of the same quality also differ among school districts because of variations in the nature of the work required, the quality of the working environment, and the characteristics of the local community. Teachers might accept marginally lower salaries if, for example, they teach four rather than five periods a day or have smaller classes, or if there are numerous opportunities for staff development, relative to other districts. Or teachers might want marginally higher salaries if there are few cultural opportunities in the surrounding community. The combination of differences in general cost of living, working conditions, and the amenities of the surrounding community produces differences in prices that districts must pay for teachers of a given quality.

Though several different approaches can be taken in constructing cost-of-education indices (Chambers, 1981), there is substantial correlation among price indices constructed with different methodologies (Chambers, 1981). Whatever methodology is used, price differences can vary substantially across districts. In earlier studies of California (Chambers, 1980), Missouri (Chambers, Odden, and Vincent, 1976), New York (Wendling, 1981), and Texas (Monk and Walker, 1991), within-state price variations ranged from 20 percent (10 percent above and below the average) in California to 40 percent (20 percent above and below the average) in Texas. And price ranges remain about the same according to more recent studies of Wyoming and Texas (e.g., Baker, 2005; Taylor, 2004). These are substantial differences. These results mean that high-cost districts in California must pay 20 percent more for the same educational goods as low-cost districts; thus, with equal per-pupil revenues, high-cost districts are able to purchase only 75 percent of what low-cost districts can purchase. The differences in Texas are even greater. Such price differences, caused by circumstances and conditions essentially outside the control of district decision makers, qualify as a target for adjustments in some state aid formulas.

In early 2001, Fowler and Monk (2001) created a primer on how to develop price indices in education, using largely the hedonic index approach. Shortly after this primer was developed, however, a new approach to developing geographic adjustments for teacher salaries entered into school finance scholarly and policy debates. Rather than using the hedonic approach, which had been used for the preceding 30

¹ Much of this discussion draws on Odden and Picus, 2014.

years, the new method takes a “comparable wage” approach. Under this new approach, the adjustment for teachers is taken from salary variations in occupations other than teaching (for a recent study, see Taylor, 2010). Taylor and Fowler (2006) used all occupations requiring a bachelor’s degree or greater while Imazeki (2006) used salaries only for occupations that were similar to teaching. Imazeki’s analysis showed, moreover, that the indices produced for all occupations were different from those produced only for occupations similar to teachers.

States can take two different approaches in using a price or cost-of-education index. First, state aid can be multiplied by the price index, thus ensuring that equal amounts of state aid will purchase equal amounts of educational goods. But this approach leaves local revenues unadjusted by price indices. A better method is to multiply the major elements of a school aid formula by the price index to ensure that total education revenues can purchase the same level of resources. Thus, the price index is applied to the foundation expenditure level in a foundation program, the tax base guaranteed by the state in a GTB program, the state-determined spending level in a full-state-funding program, or total current operating expenditures for a percentage equalizing formula.

As such, including a price index in a school finance formula is relatively simple. And the National Center for Education Statistics (NCES) has recently produced comparative wage indices that can be used for all districts and all states, including Maine (Taylor and Fowler, 2006) with updated figures for 2011 (at http://bush.tamu.edu/research/faculty/taylor_CWI/) with documentation and a users’ guide.

While the existence of the NCES price indices alleviates the need for analysis, price indices do alter the distribution of state aid. In general, education price indices are higher in urban and metropolitan areas than in rural areas. Thus, with a given amount of state aid, use of a price index shifts the shares of state aid at the margin from rural to urban school districts. This distributional characteristic injects an additional dimension to constructing a politically viable state aid mechanism. Nevertheless, prices vary across school districts and affect the real levels of education goods and services that can be purchased. Including an education price index in the school aid formula is a direct way to adjust for these circumstances that are outside the control of school district policymakers.

Maine currently uses a regional adjustment factor that was developed, using 2004-05 data, for 35 geographic regions in the state and compares the average teacher salary in the region to the state average.

The index represents the differences in teacher salaries at the time that it was developed whether the differences were caused by different local choices on teacher salary levels, differences in the ability to raise educational revenues and pay teachers or differences in the purchasing power of the education dollar. The EB approach suggests that Maine develop either an Hedonic wage index or a Comparable Wage Index, or use those indices that have been developed by the NCES, instead of the current regional cost adjustment in the formula.

Our model allows simulation of alternative Cost of Education (CEI) adjustments. The examples in Chapter 5 above all use a CWI developed by NCES in 2011. Table 6.1 displays the results of the EB simulation using the Maine Regional Cost Adjustment in place of the CWI. The first thing one should note is that the use of Maine’s index reduces the additional cost of the EB by \$44.8 million to \$316.1 million over EPS. Maintaining the current state share of 45.5% requires a slightly lower RTR of 8.72 mills (compared to 9.06 mills for the EB with the CWI).

Table 6.1: Outcome of EB Model with Maine CEI and State Share at Current Level of 45.5%

Simulation	Change in Costs (\$ millions)			Percent of Total EB Revenues (%)		RTR (mills)
	Total	State	Local	State	Local	
J1: Maine CEI, State Share 45.5%	316.1	130.6	185.5	45.5	54.5	8.72

However, buried in these data are potentially substantial differences in the impact the index will have on individual SAUs. The best way to estimate this is to compare the value of the index across all three possibilities, the Maine Regional Cost Adjustment, the 2006 NCES CWI and the 2011 NCES CWI. Table 6.2 provides the index values for all three indexes for all SAUs in Maine. The impact on an individual SAU can be determined by comparing the value for the Maine Regional Cost Adjustment to the other two. If an alternative index is higher, the district will gain more revenue under the alternative, if the value is lower, then the district will gain more revenue under the Maine Regional Cost Adjustment.

Table 6.2: Comparison of Regional Cost Adjustments for Maine SAUs

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1000	Acton School Department	1.03	1.12	1.11
1001	Alexander School Department	0.96	0.91	0.91
1004	Appleton School Department	1.00	0.96	0.96
1007	Auburn School Department	0.98	1.08	1.08
1008	Augusta Public Schools	0.95	0.99	0.99
1009	Baileyville School Department	0.96	0.91	0.91
1010	Bancroft School Department	0.88	0.91	0.91
1011	Bangor School Department	1.02	1.06	1.09
1012	Bar Harbor School Department	0.93	0.96	0.96
1014	Beals School Department	0.84	0.91	0.91
1015	Beddington School Department	0.84	0.91	0.91
1016	Biddeford School Department	1.09	1.12	1.11
1017	Blue Hill School Department	0.95	0.96	0.96
1018	Bowerbank School Department	0.95	1.06	1.09
1020	Bremen School Department	1.03	1.00	1.00
1021	Brewer School Department	1.02	1.06	1.09
1022	Bridgewater School Department	0.90	0.91	0.91
1023	Bristol School Department	1.03	1.00	1.00
1024	Brooklin School Department	0.95	0.96	0.96
1025	Brooksville School Department	0.95	0.96	0.96
1026	Brunswick School Department	1.02	1.12	1.11
1028	Calais School Department	0.96	0.91	0.91
1029	Cape Elizabeth School Department	1.08	1.12	1.11
1031	Carroll Plt School Department	0.86	1.06	1.09
1032	Castine School Department	0.95	0.96	0.96
1033	Caswell School Department	0.90	0.91	0.91
1035	Charlotte School Department	0.96	0.91	0.91
1038	Cooper School Department	0.96	0.91	0.91
1039	Coplin Plt School Department	0.96	0.99	0.99
1040	Cranberry Isles School Department	0.93	0.96	0.96
1041	Crawford School Department	0.96	0.91	0.91
1043	Damariscotta School Department	1.03	1.00	1.00
1045	Deblois School Department	0.84	0.91	0.91
1046	Dedham School Department	0.94	0.96	0.96
1047	Dennistown Plt School Department	1.03	0.99	0.99
1048	Dennysville School Department	0.84	0.91	0.91
1050	Drew Plt School Department	0.88	1.06	1.09

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1052	East Millinocket School Department	0.88	1.06	1.09
1053	Easton School Department	0.90	0.91	0.91
1054	Eastport School Department	0.84	0.91	0.91
1055	Edgecomb School Department	1.02	1.00	1.00
1057	Falmouth School Department	1.08	1.12	1.11
1058	Fayette School Department	0.95	0.99	0.99
1061	Georgetown School Department	1.02	1.12	1.11
1062	Gilead School Department	0.93	0.99	0.99
1064	Glenwood Plt School Dept.	0.88	0.91	0.91
1065	Gorham School Department	1.08	1.12	1.11
1067	Grand Isle School Department	0.99	0.91	0.91
1068	Grand Lake Stream Plt School Dept	0.96	0.91	0.91
1069	Greenbush School Department	0.89	1.06	1.09
1070	Greenville School Department	0.95	1.06	1.09
1073	Harmony School Department	0.94	0.99	0.99
1074	Hermon School Department	1.02	1.06	1.09
1076	Highland Plt School Department	1.03	0.99	0.99
1077	Hope School Department	1.00	0.96	0.96
1078	Isle Au Haut School Department	0.95	0.96	0.96
1079	Islesboro School Department	1.01	0.96	0.96
1081	Jefferson School Department	0.95	1.00	1.00
1082	Jonesboro School Department	0.84	0.91	0.91
1083	Jonesport School Department	0.84	0.91	0.91
1084	Kingsbury Plt School Department	0.94	1.06	1.09
1085	Kittery School Department	1.06	1.12	1.11
1086	Lakeville School Department	0.86	1.06	1.09
1088	Lewiston School Department	0.98	1.08	1.08
1090	Lincoln Plt School Department	0.93	0.99	0.99
1091	Lincolnvile School Department	1.01	0.96	0.96
1092	Lisbon School Department	0.98	1.08	1.08
1094	Frenchboro School Department	0.95	0.96	0.96
1095	Machias School Department	0.84	0.91	0.91
1096	Macwahoc Plt School Dept	0.88	0.91	0.91
1097	Madawaska School Department	0.99	0.91	0.91
1102	Marshfield School Department	0.84	0.91	0.91
1104	Meddybemps School Department	0.96	0.91	0.91
1105	Medway School Department	0.88	1.06	1.09
1106	Milford School Department	1.02	1.06	1.09

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1107	Millinocket School Department	0.88	1.06	1.09
1109	Monhegan Plt School Dept	1.03	1.00	1.00
1112	Mount Desert School Department	0.93	0.96	0.96
1114	Nashville Plt School Department	0.90	0.91	0.91
1115	Newcastle School Department	1.03	1.00	1.00
1116	New Sweden School Department	0.90	0.91	0.91
1117	Nobleboro School Department	1.03	1.00	1.00
1118	Northfield School Department	0.84	0.91	0.91
1121	Orient School Department	0.96	0.91	0.91
1124	Orrington School Department	1.02	1.06	1.09
1125	Otis School Department	0.93	0.96	0.96
1127	Pembroke School Department	0.84	0.91	0.91
1128	Penobscot School Department	0.95	0.96	0.96
1129	Perry School Department	0.84	0.91	0.91
1132	Pleasant Ridge Plt School Dept	0.93	0.99	0.99
1134	Portland Public Schools	1.08	1.12	1.11
1135	Long Island School Department	1.08	1.12	1.11
1136	Princeton School Department	0.96	0.91	0.91
1141	Reed Plt School Department	0.88	0.91	0.91
1143	Robbinston School Department	0.96	0.91	0.91
1145	Roque Bluffs School Department	0.84	0.91	0.91
1148	Sanford School Department	1.03	1.12	1.11
1149	Scarborough School Department	1.08	1.12	1.11
1150	Sedgwick School Department	0.95	0.96	0.96
1151	Shirley School Department	0.95	1.06	1.09
1153	South Bristol School Department	1.03	1.00	1.00
1154	Southport School Department	1.03	1.00	1.00
1155	South Portland School Department	1.08	1.12	1.11
1156	Southwest Harbor School Department	0.93	0.96	0.96
1159	Surry School Department	0.93	0.96	0.96
1160	Talmadge School Department	0.96	0.91	0.91
1161	The Forks Plt School Dept	1.03	0.99	0.99
1162	Tremont School Department	0.93	0.96	0.96
1163	Trenton School Department	0.93	0.96	0.96
1164	Upton School Department	0.93	0.99	0.99
1165	Vanceboro School Department	0.96	0.91	0.91
1166	Vassalboro School Department	0.95	0.99	0.99
1168	Waite School Department	0.96	0.91	0.91

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1170	Waterville Public Schools	0.97	0.99	0.99
1173	Wesley School Department	0.84	0.91	0.91
1175	Westbrook School Department	1.08	1.12	1.11
1176	Westmanland School Department	0.90	0.91	0.91
1179	Whitneyville School Department	0.84	0.91	0.91
1180	Willimantic School Department	0.95	1.06	1.09
1183	Winslow Schools	0.97	0.99	0.99
1185	Winthrop Public Schools	0.95	0.99	0.99
1187	Woodland School Department	0.90	0.91	0.91
1188	Woodville School Department	0.88	1.06	1.09
1190	Yarmouth Schools	1.08	1.12	1.11
1191	York School Department	1.06	1.12	1.11
1192	Baring Plt School Department	0.96	0.91	0.91
1193	Medford School Department	0.95	1.06	1.09
1194	Carrabassett Valley School Department	0.96	0.99	0.99
1195	Beaver Cove School Department	0.95	1.06	1.09
1196	RSU 79/MSAD 01	0.90	0.91	0.91
1197	RSU 03/MSAD 03	0.97	0.96	0.96
1198	RSU 80/MSAD 04	0.95	1.06	1.09
1200	RSU 06/MSAD 06	1.08	1.12	1.11
1201	RSU 07/MSAD 07	1.00	0.96	0.96
1202	RSU 08/MSAD 08	1.00	0.96	0.96
1204	MSAD 10	0.99	0.91	0.91
1205	RSU 11/MSAD 11	0.95	0.99	0.99
1206	RSU 82/MSAD 12	1.03	0.99	0.99
1207	RSU 83/MSAD 13	1.03	0.99	0.99
1208	RSU 84/MSAD 14	0.96	0.91	0.91
1209	RSU 15/MSAD 15	1.08	1.12	1.11
1211	RSU 17/MSAD 17	0.94	0.99	0.99
1213	RSU 85/MSAD 19	0.84	0.91	0.91
1214	RSU 86/MSAD 20	0.90	0.91	0.91
1216	RSU 22/MSAD 22	1.02	1.06	1.09
1217	RSU 87/MSAD 23	0.89	1.06	1.09
1218	RSU 88/MSAD 24	0.99	0.91	0.91
1221	MSAD 27	0.99	0.91	0.91
1222	RSU 28/MSAD 28	1.00	0.96	0.96
1223	RSU 29/MSAD 29	0.88	0.91	0.91
1224	RSU 30/MSAD 30	0.86	1.06	1.09

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1225	RSU 31/MSAD 31	0.86	1.06	1.09
1226	RSU 32/MSAD 32	0.90	0.91	0.91
1227	RSU 33/MSAD 33	0.99	0.91	0.91
1229	RSU 35/MSAD 35	1.06	1.12	1.11
1231	RSU 37/MSAD 37	0.84	0.91	0.91
1234	RSU 40/MSAD 40	1.00	0.96	0.96
1235	RSU 41/MSAD 41	0.95	1.06	1.09
1236	RSU 42/MSAD 42	0.90	0.91	0.91
1238	RSU 44/MSAD 44	0.93	0.99	0.99
1239	RSU 45/MSAD 45	0.90	0.91	0.91
1240	MSAD 46	0.94	1.06	1.09
1243	RSU 49/MSAD 49	0.97	0.99	0.99
1245	RSU 51/MSAD 51	1.08	1.12	1.11
1246	RSU 52/MSAD 52	0.98	1.08	1.08
1247	RSU 53/MSAD 53	0.97	0.99	0.99
1248	RSU 54/MSAD 54	1.03	0.99	0.99
1249	RSU 55/MSAD 55	0.94	0.99	0.99
1251	RSU 57/MSAD 57	1.03	1.12	1.11
1252	RSU 58/MSAD 58	0.96	0.99	0.99
1253	RSU 59/MSAD 59	1.03	0.99	0.99
1254	RSU 60/MSAD 60	1.06	1.12	1.11
1255	RSU 61/MSAD 61	0.94	1.12	1.11
1257	RSU 63/MSAD 63	1.02	1.06	1.09
1258	RSU 64/MSAD 64	0.89	1.06	1.09
1259	RSU 65/MSAD 65	1.00	0.96	0.96
1261	RSU 68/MSAD 68	0.95	1.06	1.09
1262	RSU 70/MSAD 70	0.88	0.91	0.91
1264	RSU 72/MSAD 72	0.94	0.99	0.99
1265	RSU 74/MSAD 74	1.03	0.99	0.99
1266	RSU 75/MSAD 75	1.02	1.12	1.11
1267	MSAD 76	0.95	0.96	0.96
1270	Indian Island	1.02	0.99	0.99
1271	Indian Township	1.02	1.00	1.00
1272	Pleasant Point	1.02	0.99	0.99
1281	Boothbay-Boothbay Hbr CSD	1.03	1.00	1.00
1283	Mt Desert CSD	0.93	0.96	0.96
1284	Airline CSD	0.93	0.96	0.96
1288	East Range CSD	0.96	0.91	0.91

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
1289	Deer Isle-Stonington CSD	0.95	0.96	0.96
1290	Great Salt Bay CSD	1.03	1.00	1.00
1292	Moosabec CSD	0.84	0.91	0.91
1293	Wells-Ogunquit CSD	1.09	1.12	1.11
1294	Five Town CSD	1.00	0.96	0.96
3104	Lake View Plt. School Department	0.95	1.06	1.09
3106	West Forks Plt School Department	1.03	0.99	0.99
3109	Seboeis Plt School Department	0.86	1.06	1.09
3129	East Machias School Department	0.84	1.00	1.00
3130	Lowell School Department	0.86	1.00	1.00
3131	Caratunk School Department	1.03	1.00	1.00
3136	Cutler School Department	0.84	1.00	1.00
3137	Machiasport School Department	0.84	1.00	1.00
3138	Whiting School Department	0.84	1.00	1.00
3149	Chebeague Island School Department	1.08	1.00	1.00
3152	RSU 01 - LKRSU	1.02	1.12	1.11
3156	RSU 02	0.97	1.03	1.02
3157	RSU 04	0.98	1.08	1.07
3158	RSU 05	1.08	1.11	1.10
3159	RSU 10	0.93	0.99	0.99
3160	RSU 12	0.98	0.99	0.99
3161	RSU 13	1.00	1.00	1.00
3162	RSU 14	1.08	1.12	1.11
3163	RSU 16	0.98	1.08	1.08
3164	RSU 18	0.97	0.99	0.99
3165	RSU 19	0.94	1.06	1.09
3166	RSU 20	1.01	0.96	0.96
3167	RSU 21	1.09	1.12	1.11
3168	RSU 23	1.09	1.12	1.11
3169	RSU 24	0.93	0.96	0.96
3170	RSU 25	0.94	0.96	0.96
3171	RSU 26	1.02	1.06	1.09
3172	RSU 34	1.02	1.06	1.09
3173	RSU 38	0.96	0.99	0.99
3174	RSU 39	0.90	0.91	0.91
3175	RSU 67	0.86	1.06	1.09
3184	RSU 78	0.96	0.99	0.99
3198	RSU 73	0.96	1.04	1.03

SAU ID (MEDMS)	SAU Name	Cost Adjustments ME Cost Index	CWI (2006)	CWI (2011)
3199	RSU 50	0.88	0.95	0.95
3206	RSU 09	0.96	0.99	0.99
3208	Portage Lake	1.00	0.91	0.91

Sources include ME Cost Index: DOE file, RegionalSalaryCostIndex_StarksPortLake.xls; CWI (2006): <http://nces.ed.gov/edfin/adjustments.asp>; CWI (2011): http://bush.tamu.edu/research/faculty/taylor_CWI/.

