

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND AND EIGHTEEN

S.P. 712 - L.D. 1869

**An Act To Establish the Total Cost of Education and the State and Local Contributions to Education for Fiscal Year 2018-19**

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** this legislation needs to take effect before the expiration of the 90-day period in order to ensure state funding of local schools in fiscal year 2018-19; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 20-A MRSA §15671-A, sub-§2, ¶B,** as amended by PL 2017, c. 284, Pt. C, §23, is further amended to read:

B. For property tax years beginning on or after April 1, 2005, the commissioner shall calculate the full-value education mill rate that is required to raise the statewide total local share. The full-value education mill rate is calculated for each fiscal year by dividing the applicable statewide total local share by the applicable statewide valuation. The full-value education mill rate must decline over the period from fiscal year 2005-06 to fiscal year 2008-09 and may not exceed 9.0 mills in fiscal year 2005-06 and may not exceed 8.0 mills in fiscal year 2008-09. The full-value education mill rate must be applied according to section 15688, subsection 3-A, paragraph A to determine a municipality's local cost share expectation. Full-value education mill rates must be derived according to the following schedule.

(1) For the 2005 property tax year, the full-value education mill rate is the amount necessary to result in a 47.4% statewide total local share in fiscal year 2005-06.

- (2) For the 2006 property tax year, the full-value education mill rate is the amount necessary to result in a 46.14% statewide total local share in fiscal year 2006-07.
- (3) For the 2007 property tax year, the full-value education mill rate is the amount necessary to result in a 46.49% statewide total local share in fiscal year 2007-08.
- (4) For the 2008 property tax year, the full-value education mill rate is the amount necessary to result in a 47.48% statewide total local share in fiscal year 2008-09.
- (4-A) For the 2009 property tax year, the full-value education mill rate is the amount necessary to result in a 51.07% statewide total local share in fiscal year 2009-10.
- (4-B) For the 2010 property tax year, the full-value education mill rate is the amount necessary to result in a 54.16% statewide total local share in fiscal year 2010-11.
- (4-C) For the 2011 property tax year, the full-value education mill rate is the amount necessary to result in a 53.98% statewide total local share in fiscal year 2011-12.
- (5) For the 2012 property tax year, the full-value education mill rate is the amount necessary to result in a 54.13% statewide total local share in fiscal year 2012-13.
- (6) For the 2013 property tax year, the full-value education mill rate is the amount necessary to result in a 52.71% statewide total local share in fiscal year 2013-14.
- (7) For the 2014 property tax year, the full-value education mill rate is the amount necessary to result in a 53.20% statewide total local share in fiscal year 2014-15.
- (8) For the 2015 property tax year, the full-value education mill rate is the amount necessary to result in a 52.46% statewide total local share in fiscal year 2015-16.
- (9) For the 2016 property tax year, the full-value education mill rate is the amount necessary to result in a 51.86% statewide total local share in fiscal year 2016-17.
- (10) For the 2017 property tax year, the full-value education mill rate is the amount necessary to result in a 50.86% statewide total local share in fiscal year 2017-18.
- (11) For the 2018 property tax year ~~and subsequent tax years~~, the full-value education mill rate is the amount necessary to result in a 45% 50.50% statewide total local share in fiscal year 2018-19 ~~and after~~.

(12) For the 2019 property tax year and subsequent tax years, the full-value education mill rate is the amount necessary to result in a 45% statewide total local share in fiscal year 2019-20 and after.

**Sec. 2. Mill expectation.** The mill expectation pursuant to the Maine Revised Statutes, Title 20-A, section 15671-A for fiscal year 2018-19 is 8.48.

**Sec. 3. Total cost of funding public education from kindergarten to grade 12.** The total cost of funding public education from kindergarten to grade 12 for fiscal year 2018-19 is as follows:

	<b>2018-19 TOTAL</b>
<b>Total Operating Allocation</b>	
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683	\$1,463,639,305
Total adjustments to state subsidy pursuant to Title 20-A, section 15689 included in subsidizable costs and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$509,865,569
<b>Total Operating Allocation and Subsidizable Costs</b>	
Total operating allocation pursuant to Title 20-A, section 15683 and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$1,973,504,874
<b>Total Debt Service Allocation</b>	
Total debt service allocation pursuant to Title 20-A, section 15683-A	\$96,696,235
<b>Total Adjustments pursuant to Title 20-A, section 15689</b>	
Audit adjustments pursuant to Title 20-A, section 15689, subsection 4	\$250,000
Educating students in long-term drug treatment center adjustments pursuant to Title 20-A, section 15689, subsection 5	\$391,378

Regionalization, consolidation and efficiency assistance adjustments pursuant to Title 20-A, section 15689, subsection 9	\$4,083,539
Bus refurbishing program adjustments pursuant to Title 20-A, section 15689, subsection 13	\$180,123
MaineCare seed payments adjustments pursuant to Title 20-A, section 15689, subsection 14	\$642,466
Special education budgetary hardship adjustment pursuant to Title 20-A, section 15689, subsection 15	\$1,000,000
Total adjustments to the state share of total allocation pursuant to Title 20-A, section 15689	\$6,547,506

**Targeted Education Funds pursuant to Title 20-A, section 15689-A**

Special education costs for state agency clients and state wards pursuant to Title 20-A, section 15689-A, subsection 1	\$29,737,998
Essential programs and services components contract pursuant to Title 20-A, section 15689-A, subsection 3	\$300,000
Education research institute contract pursuant to Title 20-A, section 15689-A, subsection 6	\$250,000
Emergency bus loan pursuant to Title 20-A, section 15689-A, subsection 9	\$0
Data management and support services for essential programs and services pursuant to Title 20-A, section 15689-A, subsection 10	\$4,926,754
Postsecondary course payments pursuant to Title 20-A, section 15689-A, subsection 11	\$3,000,000

National board certification salary supplement pursuant to Title 20-A, section 15689-A, subsection 12	\$307,551
Learning through technology program pursuant to Title 20-A, section 15689-A, subsection 12-A	\$14,114,965
Jobs for Maine's Graduates including college pursuant to Title 20-A, section 15689-A, subsection 13	\$3,545,379
Maine School of Science and Mathematics pursuant to Title 20-A, section 15689-A, subsection 14	\$3,615,347
Maine Educational Center for the Deaf and Hard of Hearing pursuant to Title 20-A, section 15689-A, subsection 15	\$7,769,215
Transportation administration pursuant to Title 20-A, section 15689-A, subsection 16	\$389,890
Special education for juvenile offenders pursuant to Title 20-A, section 15689-A, subsection 17	\$382,418
Center of Excellence for At-risk Students pursuant to Title 20-A, section 15689-A, subsection 20	\$152,000
Fund for the Efficient Delivery of Educational Services pursuant to Title 20-A, section 15689-A, subsection 21	\$0
Comprehensive early college programs funding (bridge year program) pursuant to Title 20-A, section 15689-A, subsection 23	\$1,000,000

Community school pilots (3 pilot projects for 5 years) pursuant to Title 20-A, section 15689-A, subsection 25	\$50,000
Maine School for Marine Science, Technology, Transportation and Engineering pursuant to Title 20-A, section 15689-A, subsection 26	\$320,414
Total targeted education funds pursuant to Title 20-A, section 15689-A	\$69,861,931

**Enhancing student performance and opportunity pursuant to Title 20-A, section 15688-A and section 15672, subsection 1-D**

Career and technical education costs pursuant to Title 20-A, section 15688-A, subsection 1	\$53,500,000
Career and technical education middle school costs pursuant to Title 20-A, section 15672, subsection 1-D	\$500,000
College transitions programs through adult education college readiness programs pursuant to Title 20-A, section 15688-A, subsection 2	\$450,000
New or expanded public preschool pursuant to Title 20-A, section 15688-A, subsection 4	\$0
School improvement and support pursuant to Title 20-A, section 15688-A, subsection 5	\$0
National industry standards for career and technical education pursuant to Title 20-A, section 15688-A, subsection 6	\$2,000,000
Total enhancing student performance and opportunity pursuant to Title 20-A, section 15688-A and section 15672, subsection 1-D	\$56,450,000

**Total Cost of Funding Public Education from Kindergarten to Grade 12**

Total cost of funding public education from kindergarten to grade 12 for fiscal year pursuant to Title 20-A, chapter 606-B, not including normal retirement costs	\$2,203,060,546
Total normal cost of teacher retirement	\$46,519,107
Total cost of funding public education from kindergarten to grade 12 for fiscal year pursuant to Title 20-A, chapter 606-B, including normal retirement costs	\$2,249,579,653
Total cost of state contribution to unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, retired teacher health insurance and retired teacher life insurance for fiscal year 2018-19 pursuant to Title 5, chapters 421 and 423, excluding the normal cost of teacher retirement	\$181,527,833
Total cost of funding public education from kindergarten to grade 12, plus state contributions to the unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, retired teacher health insurance and retired teacher life insurance for fiscal year 2018-19 pursuant to Title 5, chapters 421 and 423	\$2,431,107,486

**Sec. 4. Local and state contributions to total cost of funding public education from kindergarten to grade 12.** The local contribution and the state contribution appropriation provided for general purpose aid for local schools for the fiscal year beginning July 1, 2018 and ending June 30, 2019 is calculated as follows:

	<b>2018-19 LOCAL</b>	<b>2018-19 STATE</b>
<b>Local and State Contributions to the Total Cost of Funding Public Education from Kindergarten to Grade 12</b>		

Local and state contributions to the total cost of funding public education from kindergarten to grade 12 pursuant to the Maine Revised Statutes, Title 20-A, section 15683, subject to statewide distributions required by law	\$1,134,201,570	\$1,115,378,083
State contribution to the total cost of unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, teacher retirement health insurance and teacher retirement life insurance for fiscal year 2018-19 pursuant to Title 5, chapters 421 and 423 excluding the normal cost of teacher retirement		\$181,527,833
State contribution to the total cost of funding public education from kindergarten to grade 12 plus state contribution to the total cost of unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, teacher retirement health insurance and teacher retirement life insurance pursuant to Title 5, chapters 421 and 423		\$1,296,905,916

**Sec. 5. Authorization of payments.** If the State's continued obligation for any individual component contained in those sections of this Act that set the total cost of funding public education from kindergarten to grade 12 and the local and state contributions for that purpose exceeds the level of funding provided for that component, any unexpended balances occurring in other programs may be applied to avoid proration of payments for any individual component. Any unexpended balances from this Act may not lapse but must be carried forward for the same purpose.

**Sec. 6. Limit of State's obligation.** Those sections of this Act that set the total cost of funding public education from kindergarten to grade 12 and the local and state contributions for that purpose may not be construed to require the State to provide payments that exceed the appropriation of funds for general purpose aid for local schools for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

**Sec. 7. Allocation for career and technical education center or career and technical education region.** For the purposes of calculating the total allocation for a

career and technical education center or career and technical education region, to the extent that funding under the Maine Revised Statutes, Title 20-A, section 15688-A, subsection 1 allows, any cap on the total allocation does not apply for the fiscal year beginning July 1, 2018 and ending June 30, 2019 only.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.