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**Testimony of the Maine Municipal Association  
Neither For Nor Against**

***LD 2226 - An Act to Amend the Essential Programs and Services School Funding Formula***

**March 9, 2026**

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Senator Rafferty, Representative Murphy and members of the Education & Cultural Affairs Committee, my name is Rebecca Lambert, and I am providing testimony neither for nor against LD 2226 on behalf of the Maine Municipal Association's (MMA) Legislative Policy Committee (LPC). Our LPC is composed of municipal officials from across Maine, elected by their peers to represent member communities. MMA is a nonpartisan, nonprofit member service organization that aims to help provide policy solutions that work for all residents of Maine.

Municipal officials understand the need for updating the EPS formula, that it exists to ensure all students have access to an adequate education, and that any adjustment made has the potential to reshape how the State and municipalities share the cost of delivering essential programs and services. Municipal governments, and by extension the local property taxpayers, contribute a substantial share to public education funding.

Additionally, local leaders are responsible for planning budgets that balance education, county assessments, public safety, infrastructure needs, and other local services. Through that lens, changes to the EPS formula can have meaningful implications not only for school administrative units, but also for municipalities in terms of fiscal planning and taxpayer impacts.

Because the school funding structure relies heavily on the property tax to meet local required contributions, significant shifts in the state aid distribution can directly translate into increased mil rates in some communities. For municipalities with limited property wealth or already high tax burdens, even modest reductions in the state share may have outsized consequences. Local officials encourage the modernization of the formula but need confidence that any reform will not erode their ability to sustain local schools and do so without placing a disproportionate strain on homeowners and small businesses.

For all these reasons mentioned, the LPC supports changes that would translate into additional state funding and revisions that shift resources in a way that is fairer and more equitable across the state. MMA's membership may reach different conclusions about the merits of specific formula changes, but regardless of where one stands, there is a broad shared interest among local leaders to avoid reforms that inadvertently pit communities against one another or amplify property tax pressures in already constrained municipalities.



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The ultimate goal of EPS remains unchanged, to ensure every Maine student, regardless of zip code, has access to essential educational opportunities. Achieving that goal requires not only adequacy and equity, but also thoughtful attention to fiscal balance and shared responsibility between the State and local taxpayers.

Thank you for the opportunity to provide the municipal perspective on this very important legislation.