



131st Maine Legislature
Joint Standing Committee on Education and Cultural Affairs

Senator Joe Rafferty
Senate Chair

Representative Michael Brennan
House Chair

***** AGENDA *****

Tuesday, October 3, 2023 @ 10:00 a.m.
Cross Office Building, Room 208 (EDU Committee Room)

This meeting will also be livestreamed through the Legislature's streaming service
<https://legislature.maine.gov/Audio/#208>

10:00 a.m. Introductions

10:05 a.m. Follow-up from September 12th Meeting

10:30 a.m. Briefing: Essential Programs and Services (EPS) Part II

Please note that the committee will take one or more breaks during this portion of the meeting

- **Maine Revenue Services**
 - Overview of relevant terminology and how valuation and mil rates are calculated
- **Department of Education**
 - Municipality Ability to Pay
 - Special Education Funding

2:00 p.m. MEPRI Briefings

- Principal Perceptions of Emergency Certified Teachers
- Career and Technical Education (CTE): Models for Earning Academic Credit for High School Graduation through CTE Programs & Access to Early College, Career Choices and CTE Programs

3:00 p.m. Adjourn

Please note that times are approximate and subject to change

Education and Cultural Affairs Committee Interim Meeting

LD 1160, Resolve, Directing the Department of Education to Conduct a Study on the Equity of the State Education Subsidy Formula

September 12, 2023

Questions and Responses Document

Question: Prior to EPS, what was the allotment per pupil? What is the current range of per pupil allotments?

Response: *Allotment per pupil prior to EPS changed year to year, and each SAU received the same amount. The amount was calculated using the total amount of education funding available and student numbers.*

The current EPS per-pupil rate is calculated using the process outlined in 20-A §15676. It is the calculated cost per pupil to operate a school for general education essential programs and services only and is unique for each SAU. The EPS rate for each SAU can be found on Section 1 of the ED 279 report. This amount is then used as the multiplier on Section 2 of the ED 279 report to determine an allocation amount times subsidizable (resident) students within the School Administrative Unit.

State Average EPS Rates

School Year	State Average Elementary	Minimum Elementary	Maximum Elementary	State Average Secondary	Minimum Secondary	Maximum Secondary
FY 2023-24	\$7,777	\$5,689	\$8,734	\$8,297	\$7,020	\$9,211
FY 2022-23	\$7,400	\$5,443	\$8,287	\$7,894	\$6,710	\$8,754
FY 2021-22	\$7,241	\$5,363	\$8,012	\$7,746	\$6,513	\$8,473
FY 2020-21	\$7,011	\$5,379	\$7,833	\$7,519	\$6,127	\$8,286
FY 2019-20	\$6,771	\$3,257	\$7,546	\$7,274	\$5,801	\$7,995
FY 2018-19	\$6,720	\$5,730	\$7,678	\$7,211	\$5,108	\$7,895
FY 2017-18	\$6,634	\$4,285	\$7,350	\$7,117	\$5,563	\$7,768
FY 2016-17	\$6,584	\$3,712	\$7,890	\$7,078	\$5,223	\$8,024
FY 2015-16	\$6,596	\$4,403	\$7,551	\$7,064	\$5,863	\$7,904
FY 2014-15	\$6,509	\$3,440	\$7,465	\$6,963	\$5,507	\$7,788
FY 2013-14	\$6,415	\$4,593	\$7,521	\$6,860	\$5,779	\$7,661
FY 2012-13	\$6,342	\$3,840	\$7,293	\$6,784	\$5,373	\$7,598
FY 2011-12	\$6,254	\$4,337	\$7,192	\$6,705	\$4,887	\$7,588
FY 2010-11	\$6,138	\$3,928	\$6,980	\$6,566	\$4,964	\$7,435
FY 2009-10	\$5,976	\$4,059	\$6,798	\$6,405	\$4,811	\$7,145

Question: As you discuss needs for individual students, what accountability measures are there to ensure that SAUs meet those needs? What recourse is there to ensure funding is used appropriately?

Response: *Accountability is a separate process from the Essential Programs and Services funding process. We will discuss accountability in December as part of a presentation on the Maine Learning Results and the Maine accountability system. The purpose of the EPS funding is stated in Part 7, Chapter 606-B of title 20-A:*

§15671: Essential programs and services

Essential programs and services are those educational resources that are identified in this chapter necessary to ensure the opportunity for all students to meet the standards in the 8 content standard subject areas and goals of the system of learning results established in chapter 222. In order to achieve this system of learning results, school funding based on essential programs and services must be available in all schools on an equitable basis. Essential programs and services utilize resources that are currently provided or could be adapted to implement a system of learning results as well as additional resources, including federal funds, that are needed to ensure that these programs and services are available to all students. These essential programs and services provide the basis for the system of school funding. School funding must be adequate to fully provide for all of the staffing and other material resource needs of the essential programs and services identified by the Legislature.

Question: What are the current statewide percentages of economically disadvantaged and Special Education students?

Response:

Percentage of Students Identified as Special Education in FY 24 = 19.34%

State Average Percentage of Students Identified as Economically Disadvantaged in FY 24 = 39.31%

Question: What is the aggregate amount spent on Special Education, relative to the \$1.4B spent on education in Maine?

Response:

FY 24 Special Education Costs:		
	EPS Calculation	State Share
Special Education - EPS Allocation:	\$ 447,267,109.47	\$ 245,996,910.21
Special Education - High-Cost Out-of-District Allocation:	\$ 10,238,977.22	\$ 5,631,437.47
Minimum Receiver Adjustment (50% SPED Allocation):		\$ 18,745,730.80
SPED Costs for State Agency Clients & State Wards:		\$ 33,398,180.00
Special Education & Coordination for Juvenile Offenders:		\$ 407,999.00
State Share Total Special Education Costs:		\$ 304,180,257.48
State Contribution to Education Costs:		\$ 1,400,174,513.00
Percentage State Share dedicated to Special Education Costs:		21.72%

Question: Is there a mechanism for how the DOE interacts with the Maine School of Science and Mathematics (MSSM), Jobs for Maine's Graduates (JMG), and the Maine Education Center for the Deaf and Hard of Hearing (MECDHH) regarding their allocations? Are they funded through EPS?

Response: *The interactions between the Maine DOE and these three organizations varies among them and has varied across time, and neither the taxpayers, nor the DOE have any purview or authority over the budgets of these organizations. Deputy Commissioner Chuhta sits on the boards of MSSM and JMG as a voting member. MSSM brings their budget request directly to the Education and Cultural Affairs Committee. In the past, and in the most recent instance of a funding request, JMG has informed the Maine DOE prior to bringing any requests directly to the Education and Cultural Affairs Committee. MECDHH works with the Maine DOE Office of Finance to request funding from the Legislature.*

While these organizations are funded through GPA like local schools, they are not subject to the accounting standards for schools nor to voter approval for budgets. Funding for each is part of EPS in Part C (Purple Sheet), which is allocated before calculating individual SAU support - here is the breakdown of funding for FY 24:

Targeted Education Funds paid directly to support each individual program per Statute.	Title 20-A, §15689-A	
vi) Jobs for Maine Graduates Program (JMG)	\$	3,881,379.00
vii) Maine School for Science and Mathematics (MSSM) - Magnet School	\$	3,615,347.00
viii) Maine Center for the Deaf & Hard of Hearing (MECDHH)	\$	8,712,565.00

Question: Please provide a detailed breakdown of minimum receivers and allocation adjustments.

Response: *A detailed spreadsheet with specific SAU information is attached to elaborate on the following summary data:*

Fiscal Year	Minimum State Allocation Adjustment		Minimum Special Ed Adjustment		Minimum Debt Service Adjustment		Minimum Economic Disadvantaged Student Adjustment	
	# SAUs	Total Amount	# SAUs	Total Amount	# SAUs	Total Amount	# SAU	Total Amount
FY 24	14	\$25,136.90	66	\$18,745,730.81	9	\$2,028,182.89	6	\$2,031,627.03
FY 23	12	\$20,188.65	70	\$18,578,222.26	9	\$2,145,207.09	19**	\$3,884,536.20
FY 22	13	\$36,863.37	72	\$18,622,852.61	12	\$2,769,370.87	10*	\$2,255,091.47
FY 21	13	\$17,886.89	79	\$21,959,928.40	13	\$2,744,734.25	23	\$3,753,047.82
FY 20	14	\$14,801.41	78	\$18,828,484.54	14	\$2,577,082.55	19	\$3,181,718.53
FY 19	13	\$14,662.87	83	\$17,581,599.23	14	\$2,592,091.01	21	\$3,769,854.56

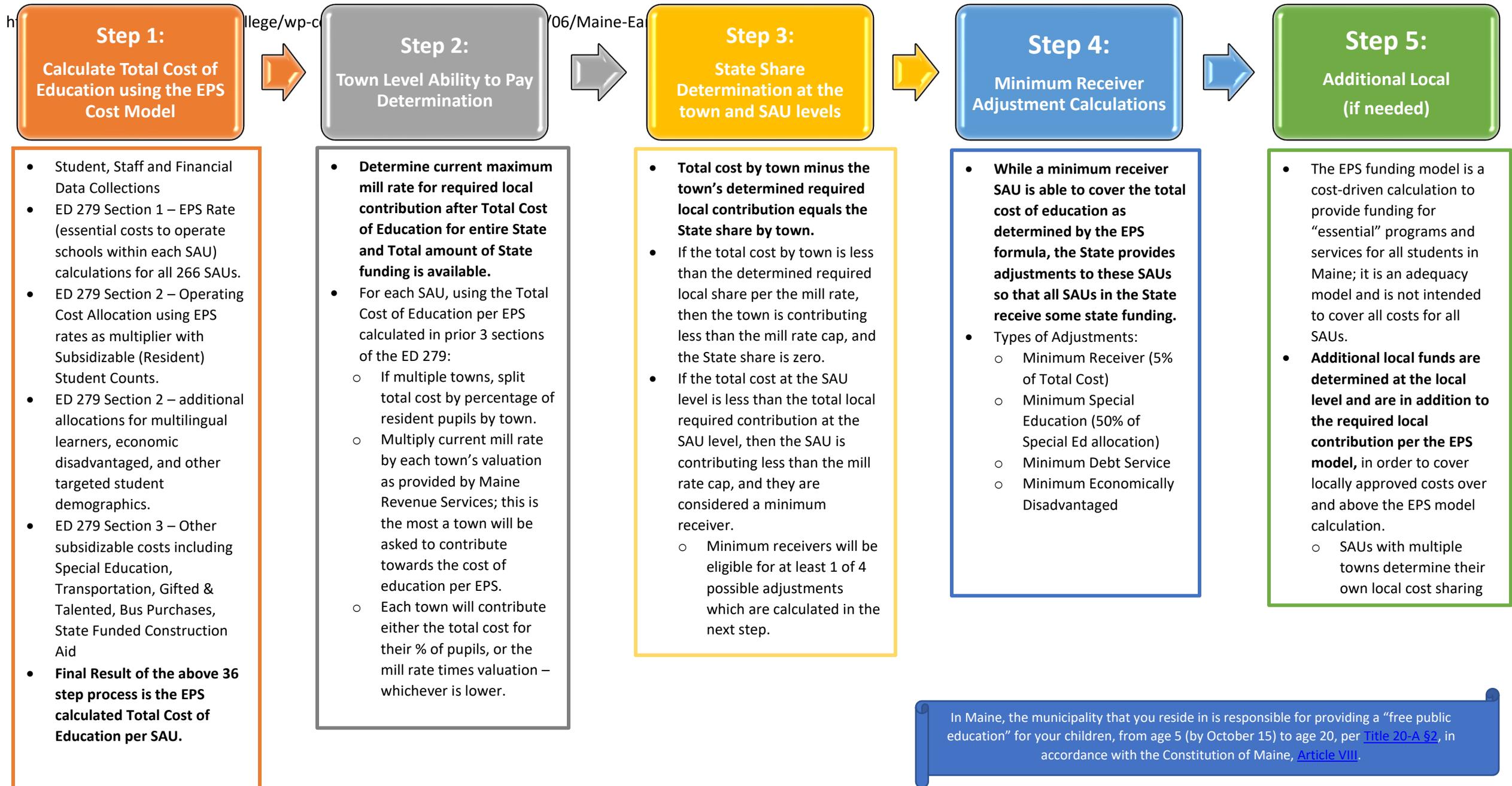
* FY 22 Minimum Economic Disadvantaged Student Adjustment represents the first big drop in eligibility due to changes in the federal nutrition program and a noticeable reduction in free and reduced lunch forms collected by SAUs.

** FY 23 As a result of the changes in the federal nutrition program and in recognition of the difficulties SAUs had during the Covid State of Emergency to collect forms, a 1-year change to the determination of the economic disadvantages status additional weight in Section 2 of the ED 279 report was made which allowed the EPS calculation to use the largest percentage of economic disadvantaged students over the past 3 years for each individual SAU, rather than the most recent year, which is in statute. This resulted in additional funding for all SAUs, as well as more SAUs eligible for the minimum receiver economic

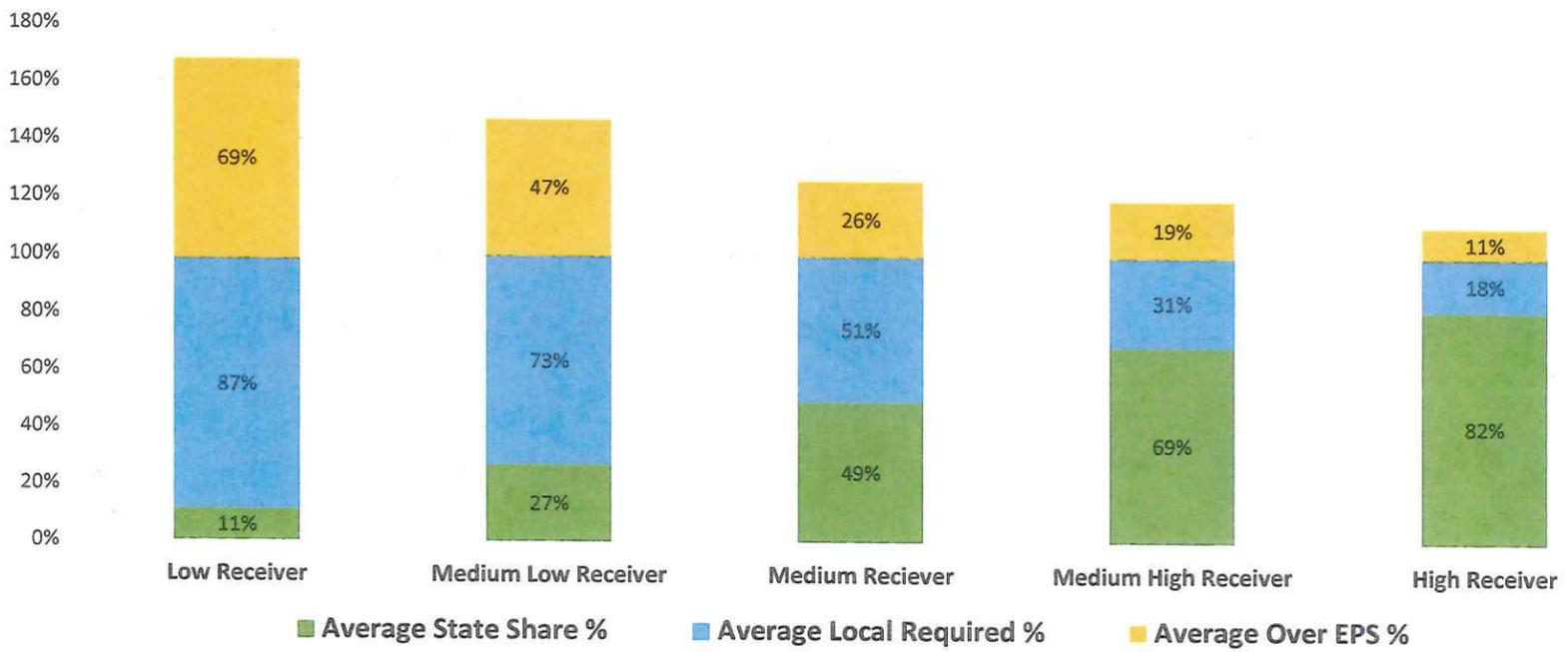
adjustments, which requires that the SAU have an economic disadvantaged percentage higher than the State Average.

Essential Programs and Services (EPS) Funding Model:

Steps to determining State and Local Share Requirements



FY 2022-2023 EPS Allocation Distributions by SAU



Low Receiver = 0-19% State Share Contribution

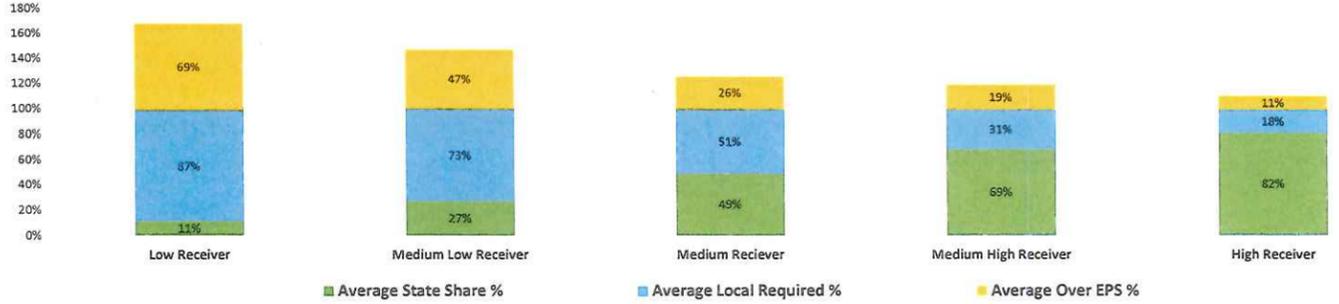
Medium Low Receiver = 20-39% State Share Contribution

Medium Receiver = 40-59% State Share Contribution

Medium High Receiver = 60-79% State Share Contribution

High Receiver = 80+% State Share Contribution

FY 2022-2023 EPS Allocation Distributions by SAU



Low Receiver = 0-19% State Share		Medium Low Receiver = 20-39% State Share		Medium Receiver = 40-59% State Share		Medium High Receiver = 60-79% State Share		High Receiver = 80+% State Share	
SAU (Subsidy Counts)	% over EPS	SAU (Subsidy Counts)	% over EPS	SAU (Subsidy Counts)	% over EPS	SAU (Subsidy Counts)	% over EPS	SAU (Subsidy Counts)	% over EPS
Acton (317)	37%	Andover (74)	31%	Airline CSD (61)	32%	Appleton (120)	62%	Calais (431)	0%
Baileyville (216)	54%	Brighton Plt. (7)	8%	Alexander (55)	43%	Athens (145)	21%	Caswell (57)	14%
Bar Harbor (330)	66%	Cranberry Isles (18)	120%	Augusta (2,091)	3%	Auburn (3,254)	6%	Greenbush (233)	18%
Beals (36)	108%	Dedham (250)	37%	Biddeford (2,333)	7%	Baring Plt. (23)	0%	Limestone (201)	20%
Beddington (8)	74%	Dennistown Plt. (11)	0%	Bridgewater (43)	1%	Brewer (1,311)	13%	RSU 32/MSAD 32 (209)	0%
Blue Hill (370)	38%	Eagle Lake (73)	13%	Brunswick (2,363)	38%	Charlotte (39)	29%	RSU 39 (987)	6%
Boothbay-B Hbr CSD (406)	54%	Eastport (101)	44%	Burlington (55)	29%	Dennysville (35)	18%	RSU 29/MSAD 29 (1,269)	0%
Bowerbank (14)	24%	Edgecomb (161)	26%	Cherryfield (130)	56%	East Machias (225)	25%	RSU 41/MSAD 41 (542)	13%
Bremen (27)	24%	Falmouth (1,998)	48%	Cutler (85)	39%	East Millinocket (192)	42%	RSU 45/MSAD 45 (295)	13%
Bristol (286)	34%	Fayette (159)	48%	Damariscotta (84)	8%	Glenburn (575)	16%	RSU 88/MSAD 24 (263)	0%
Brooklin (82)	64%	Frenchboro (2)	237%	Dayton (322)	29%	Harmony (88)	14%	Below Did Not Submit Budget Data:	
Brooksville (94)	57%	Gilead (22)	28%	Drew Plt. (3)	0%	Hermon (1,075)	10%	Indian Island (128)	
Cape Elizabeth (1,485)	65%	Great Salt Bay CSD (378)	21%	Ellsworth (1,086)	20%	Lewiston (5,168)	5%	Indian Township (170)	
Caratunk (3)	76%	Hancock (308)	27%	Jefferson (311)	31%	Lisbon (1,241)	19%	Pleasant Point (188)	
Carroll Plt. (15)	0%	Highland Plt. (2)	20%	Jonesboro (70)	36%	Machias (299)	18%		
Castine (67)	91%	Jonesport (111)	73%	Madawaska (360)	27%	Marshfield (83)	30%		
Cooper (16)	27%	MSAD 10 (20)	0%	Moosabec CSD	48%	Medway (132)	45%		
Coplin Plt. (15)	129%	Newcastle (105)	36%	Orrington (589)	17%	Milford (369)	0%		
Crawford (7)	3%	Portage Lake (28)	34%	Pembroke (86)	50%	Millinocket (423)	31%		
Deblois (7)	143%	Portland (6,430)	29%	Perry (100)	26%	MSAD 27 (704)	16%		
Deer Isle-Stonington CSD (300)	38%	RSU 05 (1,990)	54%	RSU 01 - LKRSU (1,634)	20%	MSAD 46 (812)	3%		
Easton (171)	64%	RSU 13 (1,506)	48%	RSU 06/MSAD 06 (3,313)	25%	New Sweden (54)	0%		
Eustis (65)	58%	RSU 23 (616)	54%	RSU 14 (3,138)	29%	Princeton (132)	23%		
Five Town CSD (623)	46%	Shirley (27)	90%	RSU 15/MSAD 15 (1,772)	17%	Robbinston (80)	15%		
Georgetown (107)	66%	South Portland (2,887)	28%	RSU 17/MSAD 17 (3,219)	13%	RSU 02 (1,857)	35%		
Grand Lake Stream Plt. (6)	0%	Tremont (117)	102%	RSU 18 (2,774)	26%	RSU 03/MSAD 03 (1,041)	20%		
Isle Au Haut (3)	436%	Trenton (211)	63%	RSU 20 (437)	32%	RSU 04 (1,345)	22%		
Islesboro (67)	133%	Winterville Plt. (24)	0%	RSU 24 (857)	32%	RSU 09 (2,225)	12%		
Kittery (944)	45%	Wiscasset (379)	49%	RSU 25 (1,048)	13%	RSU 10 (1,792)	24%		
Lakeville (2)	0%	Yarmouth (1,592)	49%	RSU 31/MSAD 31 (363)	37%	RSU 11/MSAD 11 (1,919)	17%		
Lamoine (170)	37%	Below Did Not Submit Budget Data:		RSU 35/MSAD 35 (1,987)	26%	RSU 16 (1,703)	15%		
Lincolntonville (204)	35%	East Range CSD (14)		RSU 37/MSAD 37 (606)	19%	RSU 19 (1,886)	16%		
Long Island (26)	47%			RSU 38 (1,104)	40%	RSU 26 (654)	40%		
Lowell (40)	36%			RSU 51/MSAD 51 (2,095)	53%	RSU 30/MSAD 30 (207)	22%		
Machiasport (86)	31%			RSU 55/MSAD 55 (985)	15%	RSU 33/MSAD 33 (212)	0%		
Macwahoc Plt. (4)	0%			RSU 57/MSAD 57 (2,895)	23%	RSU 34 (1,287)	14%		
Meddybemps (3)	0%			RSU 60/MSAD 60 (2,973)	18%	RSU 42/MSAD 42 (313)	25%		
Monhegan Plt. (4)	634%			RSU 63/MSAD 63 (720)	19%	RSU 49/MSAD 49 (1,900)	13%		
Mount Desert (143)	97%			RSU 71 (1,362)	26%	RSU 50 (338)	29%		
MSAD 76 (32)	104%			RSU 72/MSAD 72 (1,126)	17%	RSU 52/MSAD 52 (1,921)	21%		
Mt Desert CSD (374)	90%			RSU 74/MSAD 74 (550)	27%	RSU 53/MSAD 53 (840)	27%		
Nashville Plt. (4)	0%			RSU 75/MSAD 75 (2,410)	28%	RSU 54/MSAD 54 (2,205)	7%		
Nobleboro (216)	38%			RSU 80/MSAD 04 (506)	14%	RSU 56 (734)	22%		
Northfield (26)	31%			RSU 83/MSAD 13 (152)	51%	RSU 58/MSAD 58 (478)	30%		
Northport (155)	56%			Saco (2,688)	30%	RSU 59/MSAD 59 (569)	34%		
Otis (90)	45%			Talmadge (8)	0%	RSU 64/MSAD 64 (1,035)	11%		
Penobscot (100)	52%			Veazie (236)	52%	RSU 67 (847)	28%		
Reed Plt. (6)	0%			Waite (10)	0%	RSU 68/MSAD 68 (909)	7%		
Roque Bluffs (28)	13%			Winthrop	25%	RSU 70/MSAD 70 (441)	11%		
RSU 07/MSAD 07 (47)	230%			Below Did Not Submit Budget Data:		RSU 73 (1,374)	21%		
RSU 08/MSAD 08 (166)	92%			Bangor (3,367)		RSU 79/MSAD 01 (1,075)	14%		
RSU 21 (2,435)	38%			Grand Isle (34)		RSU 86/MSAD 20 (467)	17%		
RSU 28/MSAD 28 (718)	53%			Hope (153)		RSU 87/MSAD 23 (839)	20%		
RSU 44/MSAD 44 (559)	54%			RSU 12 (1,490)		RSU 89 (253)	19%		
RSU 61/MSAD 61 (1,524)	25%			RSU 40/MSAD 40 (1,779)		Sanford (3,062)	6%		
RSU 65/MSAD 65 (6)	151%			RSU 82/MSAD 12 (104)		Vassalboro (593)	18%		
RSU 78 (173)	76%			RSU 84/MSAD 14 (104)		Waterville (1,605)	18%		
RSU 85/MSAD 19 (125)	36%			Westbrook (2,359)		Whitneyville (33)	15%		
Saint George (282)	56%					Winslow (1,052)	31%		
Scarborough (2,873)	35%					Woodland (163)	13%		
Sebago (217)	46%					Below Did Not Submit Budget Data:			
Seboeis Plt. (6)	0%					Gorham (2,751)			
Sedgwick (147)	47%					Medford (43)			
South Bristol (91)	76%					RSU 22 (2,185)			
Southport (41)	93%								
Southwest Harbor (125)	105%								
Sunny (205)	35%								
The Forks Plt. (1)	84%								
Upton* (0)	100%								
Vanceboro (5)	34%								
Wells-Ogunquit CSD (1,382)	51%								
Wesley (12)	113%								
West Forks (4)	111%								
Westmanland (3)	-3%								
Whiting (31)	86%								
Woodville (25)	28%								
York (1,564)	67%								
Below Did Not Submit Budget Data:									
Beaver Cove (5)									
Byron (5)									
Carrabassett Valley (77)									
Chebeague Island (37)									
Glenwood Plt. (0)									
Greenville (129)									
Kingsbury Plt. (0)									
Lake View Plt. (11)									
Lincoln Plt. (2)									
Moro Plt. (1)									
Orient (11)									
Pleasant Ridge Plt. (4)									
West Bath (212)									
Willimantic (18)									

Note: SAUs in RED have received a "Minimum Receiver Adjustment" per the EPS formula.

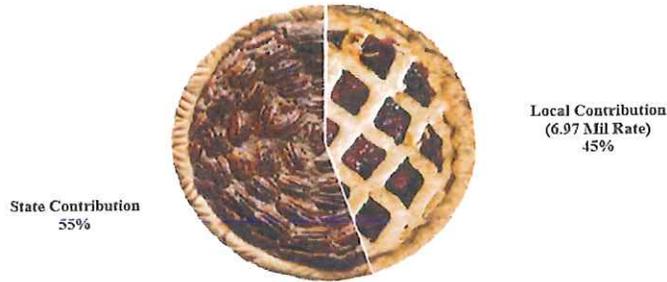
What is included in the Total Cost of Public Education in Maine?

What does the 55% State Share include?

Item	Statute	FY 2023-2024 Amount	
1) Total Cost for all Public School Administrative Units as calculated using the Essential Programs & Services Funding Formula	Title 20-A, Chapter 606-B	\$ 2,262,054,827.44	State & Local Share
a) These costs include a State and Local Share with the required local contribution capped for each individual town at the current mill rate calculated per the EPS Funding Formula			
2) Total Normal Cost of Teacher Retirement	Title 5, §17154 (6.G)	\$ 65,953,243.00	State & Local Share
a) These costs include a State and Local Share with the required local contribution capped for each individual town at the current mill rate calculated per the EPS Funding Formula			
3) Adjustments to Local Share and State Share for all SAUs that are considered Minimum Receiver units	Title 20-A, §15689	\$ 24,168,648.63	State Share Only
a) These adjustments will reduce the Required Local Contribution and increase the State share so that all SAUs in the State receive some amount of State funding			
b) Included in the "Purple Sheet" which represents the costs of education that are covered off the top of GPA funds using State dollars and no local contribution.			
4) Charter School Funding	Title 20-A, §15683-B	\$ 30,637,939.00	State Share Only
a) These costs are State Share only - no local contribution option			
5) Other Adjustments to State Share for all SAUs receiving adjustments for Audits, Long-Term Drug Centers, Member of Education Service Center, MaineCare Seed, Special Education or Multilingual Learner Hardships	Title 20-A, §15689	\$ 9,286,591.00	State Share Only
a) These adjustments will either increase or reduce the State share only and does not effect the local required contribution			
b) Included in the "Purple Sheet" which represents the costs of education that are covered off the top of GPA funds using State dollars and no local contribution.			
6) Targeted Education Funds paid directly to support each individual program per Statute.	Title 20-A, §15689-A	\$ 83,416,466.26	State Share Only
a) Included in the "Purple Sheet" which represents the costs of education that are covered off the top of GPA funds using State dollars and no local contribution.			
i) Special Education Costs for State Agency Clients & State Wards	\$	33,398,180.00	
ii) Essential Programs & Services Components Review Contract	\$	250,000.00	
iii) Data Management and Support for EPS	\$	11,684,776.26	
iv) Post-Secondary course payments (Aspirations Program)	\$	5,500,000.00	
v) Learning Through Technology Program (LTT)	\$	14,000,000.00	
vi) Jobs for Maine Graduates Program (JMG)	\$	3,881,379.00	
vii) Maine School for Science and Mathematics (MSSM) - Magnet School	\$	3,615,347.00	
viii) Maine Center for the Deaf & Hard of Hearing (MECDHH)	\$	8,712,565.00	
ix) Transportation Administration	\$	666,220.00	
x) Special Education & Coordination for Juvenile Offenders	\$	407,999.00	
xi) Instruments in Rural Schools	\$	50,000.00	
xii) Comprehensive Early College Programs Funding (Bridge Year Program)	\$	1,000,000.00	
xiii) Community Schools	\$	250,000.00	
7) Enhancing Student Performance and Opportunity	Title 20A, §15688-A	\$ 69,754,125.67	State Share Only
a) Included in the "Purple Sheet" which represents the costs of education that are covered off the top of GPA funds using State dollars and no local contribution.			
i) College Transitions Program: Adult College Readiness Programs	\$	450,000.00	
ii) National Industry Standards for Career & Technical Education: funds for equipment upgrades, staff training, new student assessments, etc.	\$	2,000,000.00	
iii) Career & Technical Education Funding - Funds both CTE Centers & Regions per formula	\$	66,704,125.67	
iv) Career & Technical Education - Middle Schools	\$	500,000.00	
v) Career & Technical Education - Early Childhood Program Expansion	\$	100,000.00	
Total Cost of Education to Determine State & Local Share:		\$ 2,545,271,841.00	
State Share @ 55%:		\$ 1,400,174,513.00	55%
Local Required Contribution:		\$ 1,145,097,328.00	
Mill Rate (Required Local Contribution Cap):		\$ 6.97	
State Share Only Portion of Total Cost of Education:		\$ 217,263,770.56	15.52%

Total Cost of Education FY 24 EPS Calculation = \$2,545,271,871

Total Cost of Education (EPS Funding Formula)

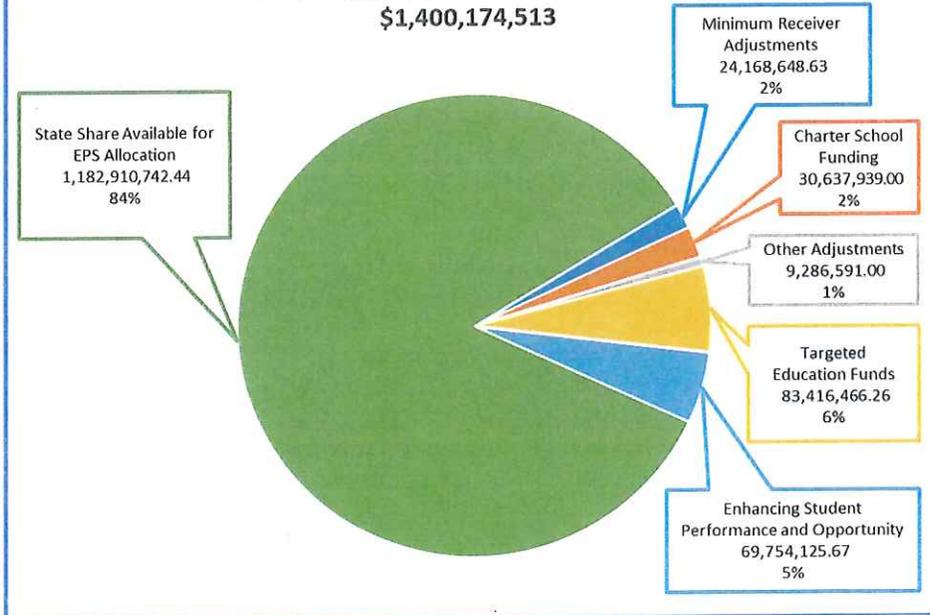


FY 24 State Appropriation for Education = \$1,400,174,513

FY 24 Local Required Contribution = \$1,145,097,328

State Share Only - FY 24 Total Cost of Education

\$1,400,174,513



State Valuation

“The State Tax Assessor shall equalize and adjust the assessment list of each municipality by adding to or deducting from it such amount as will make it equal to its just value as of April 1st.”
36 M.R.S. § 208.

Key Terms:

Assessment Ratio. “Assessment ratio” means the level of municipal assessed value, expressed as a percentage, relative to just value.

Just Value. “Just value” means market value.

Mill Rate. “Mill rate” is the amount of tax on \$1,000 of property value.

Municipal Assessed Value. “Municipal assessed value” means the property value established by the Assessor for purposes of local property taxation.

State Valuation. The total equalized just value of all taxable property in a municipality as of April 1 (with certain adjustments).

Calculating the Property Tax:

$$\frac{\text{Approved Municipal Budget}}{\text{Total Municipal Assessed Value}} \times 1,000 = \text{Mill Rate}$$

	Total Municipal Assessed Value	Assessment Ratio	Total Equalized Just Value
Municipality A	\$ 2,174,700,000	100%	\$ 2,174,700,000
Municipality B	\$ 1,848,495,000	85%	\$ 2,174,700,000
Municipality C	\$ 1,522,290,000	70%	\$ 2,174,700,000

	Total Municipal Assessed Value	Mill Rate	Total Assessed Tax
Municipality A	\$ 2,174,700,000	9.20	\$ 20,000,000
Municipality B	\$ 1,848,495,000	10.82	\$ 20,000,000
Municipality C	\$ 1,522,290,000	13.14	\$ 20,000,000

The State Valuation Process:

- Property Tax Division of Maine Revenue Services gathers data and conducts in-person visits to 480+ municipalities in the State.
- Works with local assessors to review sales data and other documentation for the property tax year under review.
- Clean up data to remove sales that do not reflect market value (foreclosures, sales between related entities, etc.).
- Compare sale prices to municipal assessed values to determine assessment ratio (ratio studies).

	Municipal Assessed Value	Sale Price	
Property A	\$ 400,000	\$ 465,000	
Property B	\$ 300,000	\$ 340,000	
Property C	\$ 500,000	\$ 555,000	
Total	\$ 1,200,000	\$ 1,360,000	88%

- Apply assessment ratio against total municipal assessed value to arrive at state valuation, i.e., the total equalized just value of all taxable property in that municipality.
- Ratio studies:
 - Minimum number of qualifying sales required (generally 12).
 - Eliminate top and bottom 15% of the study.
 - If sufficient sales or if significant difference between property classes, will conduct a segregated study, e.g., waterfront.

The State Valuation Timeline:



- Notes on timing:
 - Trailing analysis—January 2024 state valuation numbers reflect April 1, 2022, municipal assessed values.
 - January 2024 state valuation numbers reflect sales occurring between July 2021 and June 2022 (generally 12-month period).
 - If insufficient sales, may reflect 18-month period (April 2021 through September 2022) or 24-month period (January 2021 through December 2022).

Important Considerations:

- State valuation is the total equalized just value of all taxable property in that municipality.
- Also includes:
 - Portion of Homestead Exemption and Business Equipment Tax Exemption (BETE) that are reimbursed by the State.
 - Value of current use property, but at the current use value (not market value):
 - Tree Growth
 - Open Space
 - Farmland
- Does not include:
 - Exempt property
 - Taxable property sheltered in a Tax Increment Financing (TIF) district.
- Certified numbers are used by multiple agencies of government:
 - Education funding
 - Distribution of municipal revenue sharing
 - Allocation of county taxes between municipalities
- Sudden and severe adjustment
 - Municipality experiences 2+% drop in state valuation.
 - Drop is due to closure/destruction of single taxpayer.
 - Municipal equalized tax rate post-drop is higher than state average.



Emergency Teacher Certificates in Maine

Date: October 2, 2023

Introduction

20-A MRS §13012-B allows that “upon the identification of an educator staffing shortage in the State, the commissioner may issue emergency certificates to teachers” who have passed a criminal history background check and have met one of three requirements related to education/experience, enrollment in an educator preparation program, or prior status as a certified education technician III. There is a further requirement that a teacher who is issued an emergency certificate must enroll in a mentorship program.

The Department of Education has interpreted “staffing shortage” in terms of the yearly state teacher shortage area report, which Maine DOE submits to the US Education Department each year for approval.¹ Applicants may be issued an emergency teacher certificate only when they have met the requirements of §13012-B *and* are applying for a certification on the Department’s approved teacher shortage area report at the time of their application.

An important caveat to the shortage area report relates to 282 Teacher of Students with Disabilities, the certification area required for an educator to teach Special Education. As of late 2022, the US Education Department’s Office of Special Education Programs (OSEP) issued guidance regarding certification requirements for teachers in Special Education.² In response to that guidance, the Maine Department of Education has stopped issuing emergency certificates (and certification waivers) in Special Education. While there are Special Education emergency certificates in the data below which have technically not expired, the Department of Education has communicated with the field that Special Education teachers must earn a three-year conditional or full professional certification for school year 2023-24 onward to avoid being in violation. The Office of Higher Education & Educator Support Service (OHEESS) and the Office of Special Services & Inclusive Education (OSSIE) have collaborated to support the needs of the field related to this issue.

Emergency certification represents a small portion of the overall educator workforce in Maine. Setting aside the certificates in Special Education discussed above, there are 141 active emergency teacher certificates in Maine, compared to a total of 42,107 educators with active credentials of any kind. Further, while emergency certification is unique in terms of degree requirements, only 71 emergency-certified educators statewide did not provide evidence of a BA or higher at the time of application.

Below are data collected by the Department of Education’s Office of Higher Education & Educator Support Services from the Maine Educator Information System (MEIS), current as of October 2, 2023.

¹ For current teacher shortage areas, see “Teacher Shortage Areas for 2023-2024 School Year,” *Maine Department of Education Newsroom*, August 2, 2023. <https://mainedoews.net/2023/08/02/teacher-shortage-areas-for-2023-2024-school-year>

² *MEMORANDUM: OSEP 22-01 – Personnel Qualifications under Part B of the Individuals with Disabilities Education Act (IDEA)*, October 4, 2022. <https://sites.ed.gov/idea/files/OSep-Memo-22-01-Personnel-Qualifications-under-IDEA-10-04-2022.pdf>

Table 1. Active Emergency Teacher Certificates by Endorsement Area

Endorsement Code	Endorsement Area	Grade Level(s)³	Endorsements Issued
282	<i>Teacher of Students with Disabilities⁴</i>	<i>Birth-PK, K-8, or 7-12</i>	<i>101</i> <i>(see footnote 4)</i>
020	General Elementary	K-6	72
081	Early Childhood	Birth-K	16
100	English/Language Arts	5-8 or 6-12	15
300	Mathematics	5-8 or 6-12	10
340	Science	5-8	8
660	English for Speakers of Other Languages (ESOL)	PK-12	7
510	Physical Education	PK-12	5
292	Teacher of the Deaf or Hearing Impaired	PK-12	2
420	French	PK-12	2
350	Physical Science (Secondary)	6-12	1
440	Spanish	PK-12	1
625	Theatre	PK-12	1
620	Visual Arts	PK-12	1
TOTAL ACTIVE CERTIFICATES			242

Table 2. Educators Holding Active Emergency Teacher Certificates by Educational Attainment

Educational Attainment⁵	Educators⁶	Percentage
Master's Degree or Higher ⁷	42	18.26%
Bachelor's Degree	117	50.87%
Associate's Degree	39	16.96%
No Postsecondary Degree or No Degree Evidence Provided	32	13.91%

Prepared by:

Michael T. Perry, Acting Director
Office of Higher Education & Educator Support Services
Maine Department of Education

³ Grade levels are expressed in terms of the version of Rule Chapter 115 which went into effect in June 2022. Depending on initial application date, certain educators may have been issued emergency teacher certificates with the grade levels which existed in the prior version of Rule Chapter 115.

⁴ Even though these emergency teacher certificates have not yet expired, the Maine Department of Education, in response to guidance from US ED, has informed the field that Special Education teachers must hold a three-year conditional or full professional certification by the start of school year 2023-24. See discussion in Introduction.

⁵ Educational attainment expressed in terms of highest postsecondary degree for which an educator provided a valid transcript at time of application.

⁶ While there are 242 active teacher emergency certificates, these certificates are held by 230 individuals; there are as many as 12 educators who hold emergency certificates in multiple areas.

⁷ Defined in this dataset as Master's Degree, Juris Doctorate, or Doctoral Degree.