

**State Maintenance-of-Effort (MOE) Submission  
under the Education Jobs Fund Program**

STATE: Maine

**MOE Method 4: Comparing Fiscal Year 2011 Percentages of Support  
with Fiscal Year 2006 Percentages**

*NOTE: This method is available only to States with State tax collections for calendar year 2009 that are less than State tax collections for calendar year 2006.*

For State fiscal year (FY) 2011, the State will maintain State support for elementary and secondary education at a percentage of the total revenues available to the State that is equal to or greater than the percentage for State FY 2006; and

For State FY 2011, the State will maintain State support for public IHEs (not including support for capital projects or for research and development or tuition and fees paid by students) at a percentage of the total revenues available to the State that is equal to or greater than the percentage for State FY 2006.

State Tax Collections Data

\$3,598,579,000 State tax collections for calendar year 2006.

\$3,489,105,000 State tax collections for calendar year 2009.

FY 2006 Baseline Data

<u>\$836,115,966</u>	The level of State support for elementary and secondary education ( <i>in the aggregate</i> ) for FY 2006.
<u>\$218,531,271</u>	The level of State support for public IHEs for FY 2006.
<u>\$2,871,878,613</u>	Total revenues available to the State for FY 2006.

FY 2006 Baseline Percentages

<u>29.11%</u>	State support for elementary and secondary education for FY 2006 as a percentage of total FY 2006 State revenues.
<u>7.61%</u>	State support for public IHEs for FY 2006 as a percentage of total FY 2006 State revenues.

Projected FY 2011 Data

<u>\$878,375,022</u>	The projected level of State support for elementary and secondary education ( <i>in the aggregate</i> ) for FY 2011.
<u>\$238,833,040</u>	The projected level of State support for public IHEs for FY 2011.
<u>\$2,704,570,823</u>	Projected total revenues available to the State for FY 2011.

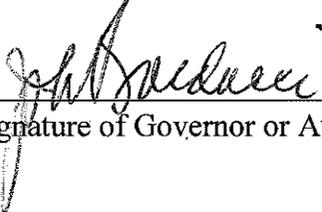
Projected FY 2011 Percentages

- 32.48% Projected State support for elementary and secondary education for FY 2011 as a percentage of projected total FY 2011 State revenues.
- 8.83% Projected State support for public IHEs for FY 2011 as a percentage of projected total FY 2006 State revenues.

**Affirmation of MOE Data**

To the best of my knowledge and belief, all of the data in this submission are true and correct and are substantiated by the accompanying documentation.

John E. Baldacci  
Governor or Authorized Representative (Printed Name)

  
Signature of Governor or Authorized Representative

10/4/10  
Date

## MOE Method 4 Source Documentation

To document State tax collections for calendar years 2006 and 2009, a State may use the sum of the State quarterly tax collections data from the U.S. Census Bureau (Census), which are available at [http://www.census.gov/govs/qtax/table\\_3.php](http://www.census.gov/govs/qtax/table_3.php). A State may provide revised State tax collection data if it has available more recent auditable data that differs from the information that was reported to Census. A State may, if it chooses, exclude from State tax collections those tax revenues that may not be used to provide support for elementary, secondary, or postsecondary education. For example, a State may exclude gasoline taxes that generate revenue that is available to support only transportation projects. If a State chooses to exclude dedicated taxes, it must do so for both calendar years 2006 and 2009. Furthermore, as part of its application, the State must identify the taxes excluded and the amounts of the State tax collections under such taxes.

For the FY 2006 baseline data, a State must provide documentation substantiating the State's –

- Final appropriations or expenditures for elementary and secondary education and for public IHEs. Such documentation may include tables or text from official State budget documents (e.g., a State budget summary or table of expenditures from the State's accounting system); and
- Final total State revenues for the baseline year. These data would include both general and special revenues from sources such as personal income taxes, corporate income taxes, and sales and use taxes.

Some States have revenues that are dedicated to particular activities and are not available to the State to support elementary, secondary, or postsecondary education. A State may, if it chooses, exclude from its total revenues those dedicated revenues that are unavailable to support elementary, secondary, or postsecondary education provided that, subsequent to August 10, 2010 (the date of enactment of the Ed Jobs statute), the State has not increased the basis on which the dedicated revenues are derived. For example, if a State has revenues from gasoline taxes that are available only for transportation projects, the State may exclude all such revenues from total State revenues if the State that has not increased its gasoline taxes since August 10, 2010. If a State chooses to exclude dedicated revenues, it must do so for both FYs 2011 and 2006. Furthermore, as part of its application, the State must identify the source and amounts of any dedicated revenues excluded.

For the projected FY 2011 data, a State must provide --

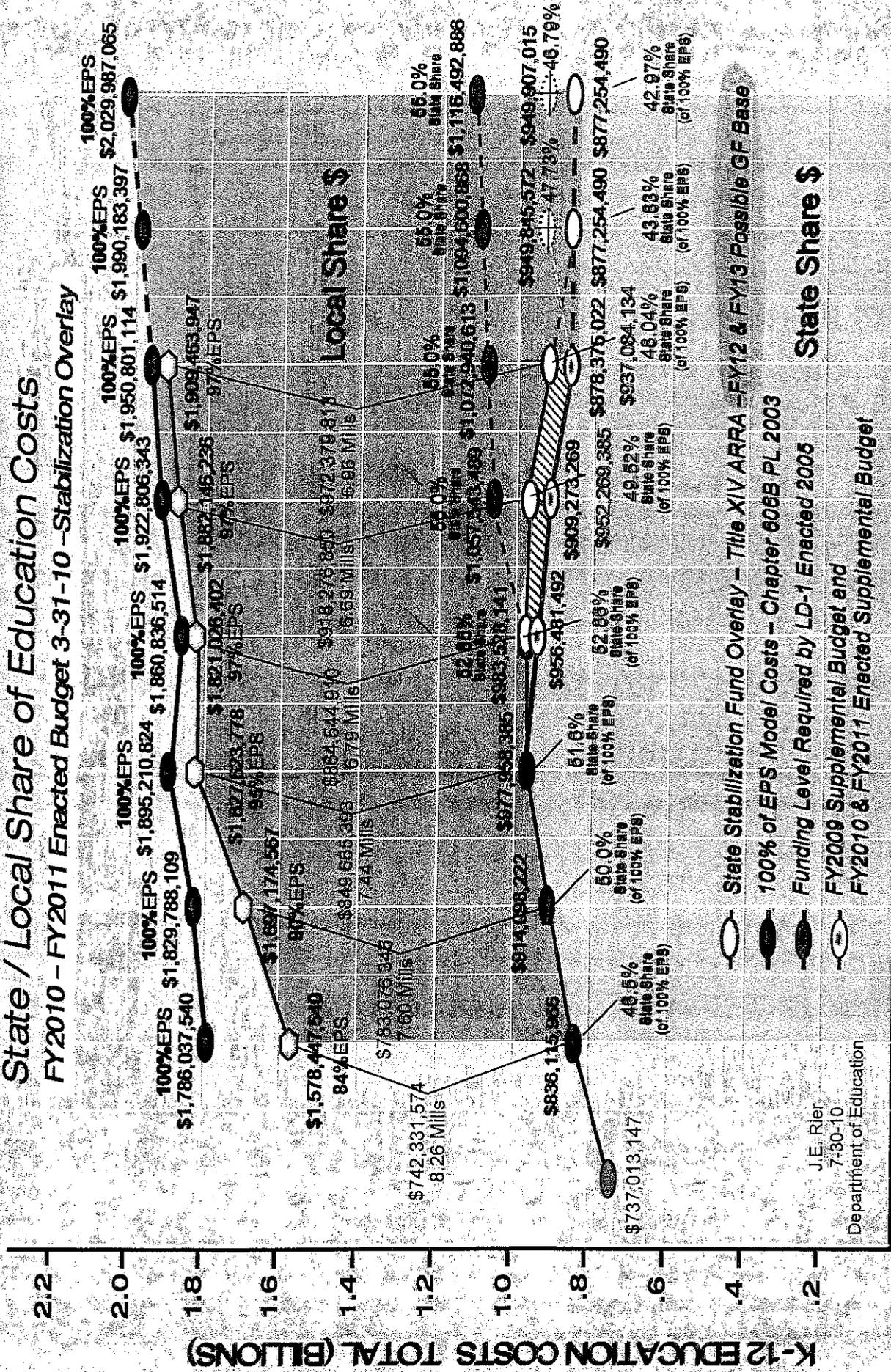
- Enacted or estimated appropriations to establish levels of support for education. Such documentation may include a Governor's budget proposal, legislative budget proposals, or enacted appropriations; and
- The most recent State revenue estimates.

Following the close of the State fiscal year 2011, the Department will be collecting final appropriations or expenditure data for that fiscal year to verify that the State met the statutory MOE requirements.

# Education Funding Law Implementation

## State / Local Share of Education Costs

FY2010 - FY2011 Enacted Budget 3-31-10 - Stabilization Overlay



J.E. Rier  
7-30-10

Department of Education

FY05 FY06 FY07 FY08 FY09 FY10 FY11 FY12 FY13

## FISCAL YEAR 2006

- PL 2005, chapter 12

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2005, June 30, 2006 and June 30, 2007

*Adjustments made to appropriations in Part A:*

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-41.htm#P2430\\_297631](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-41.htm#P2430_297631)

*Adjustments made to appropriations in Part B:*

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-42.htm#P7079\\_460838](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-42.htm#P7079_460838)

*Adjustments made to appropriations in Part UUU:*

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-113.htm#P13067\\_894557](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-113.htm#P13067_894557)

- PL 2005, chapter 3

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2005

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-11.htm#P860\\_179228](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-11.htm#P860_179228)

- PL 2005, chapter 386

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2005, June 30, 2006 and June 30, 2007

[http://www.mainelegislature.org/ros/LOM/LOM122nd/9Pub351-400/Pub351-400-44.htm#P1515\\_299188](http://www.mainelegislature.org/ros/LOM/LOM122nd/9Pub351-400/Pub351-400-44.htm#P1515_299188)

- PL 2005, chapter 396

An Act To Reestablish the Milk Handling Fee

[http://www.mainelegislature.org/ros/LOM/LOM122nd/9Pub351-400/Pub351-400-87.htm#P5718\\_597791](http://www.mainelegislature.org/ros/LOM/LOM122nd/9Pub351-400/Pub351-400-87.htm#P5718_597791)

- PL 2005, chapter 419

An Act To Allow the Use of Crossbows for Hunting

[http://www.mainelegislature.org/ros/LOM/LOM122nd/10Pub401-450/Pub401-450-35.htm#P1371\\_169774](http://www.mainelegislature.org/ros/LOM/LOM122nd/10Pub401-450/Pub401-450-35.htm#P1371_169774)

- PL 2005, chapter 434

An Act To Amend Maine's Shellfish Laws To Maintain Compliance with Federal Law and Protect Maine's Shellfish Industry

[http://www.mainelegislature.org/ros/LOM/LOM122nd/10Pub401-450/Pub401-450-50.htm#P2073\\_299491](http://www.mainelegislature.org/ros/LOM/LOM122nd/10Pub401-450/Pub401-450-50.htm#P2073_299491)

- PL 2005, chapter 457

An Act To Eliminate Pension Cost Reduction Bonding and Provide Replacement Budgeting Measures

[http://www.mainelegislature.org/ros/LOM/LOM122nd/11Pub451-461/Pub451-461-10.htm#P322\\_71459](http://www.mainelegislature.org/ros/LOM/LOM122nd/11Pub451-461/Pub451-461-10.htm#P322_71459)

- PL2005, chapter 519

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2006 and June 30, 2007

[http://www.mainelegislature.org/ros/LOM/LOM122nd/14Pub501-550/Pub501-550-19.htm#P642\\_131678](http://www.mainelegislature.org/ros/LOM/LOM122nd/14Pub501-550/Pub501-550-19.htm#P642_131678)

- PL 2005, chapter 662

An Act To Improve Early Childhood Special Education

[http://www.mainelegislature.org/ros/LOM/LOM122nd/17Pub651-684/Pub651-684-11.htm#P379\\_47157](http://www.mainelegislature.org/ros/LOM/LOM122nd/17Pub651-684/Pub651-684-11.htm#P379_47157)

- PL 2005 – Private & Special Laws, chapter 29

An Act To Provide Funding for the Low Income Home Energy Assistance Program

[http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL29-50/PandSL29-50.htm#P14\\_104](http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL29-50/PandSL29-50.htm#P14_104)

- PL 2005, Private & Special Laws, chapter 64

An Act To Increase Funding for Meals on Wheels Program

[http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-13.htm#P206\\_18183](http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-13.htm#P206_18183)

- PL 2005, Private & Special Laws, chapter 66

An Act To Ensure the Continued Ability of the Maine Economic Growth Council To Produce the Measures of Growth Report and Provide Financial Assistance for Flood Damage

[http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-15.htm#P243\\_20696](http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-15.htm#P243_20696)

- PL 2005, Private & Special Laws, chapter 69

An Act To Promote Economic Development by Enhancing Educational Opportunities

[http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-18.htm#P333\\_30762](http://www.mainelegislature.org/ros/LOM/LOM122nd/PandSL51-69/PandSL51-69-18.htm#P333_30762)

## FISCAL YEAR 2011

- PL 2009, chapter 213

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2009, June 30, 2010 and June 30, 2011

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC213.asp>

- PL 2009, chapter 381

An Act To Improve Opportunity in the Maine Woods

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC381.asp>

- PL 2009, chapter 394

An Act Regarding Violations of Lobster Conservation Laws

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC394.asp>

- PL 2009, chapter 418

An Act To Allow Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC418.asp>

- PL 2009, chapter 428

An Act To Increase the Jurisdictional Limit for Small Claims

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC428.asp>

- PL 2009, chapter 438

An Act To Allow for a Dual Liquor License

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC438.asp>

- PL 2009, chapter 449

An Act To Amend the Laws Pertaining to Refusing To Submit to Arrest or Detention

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/PUBLIC449.asp>

- PL 2009, chapter 462

An Act To Implement the Recommendations of the Initiative To Streamline State Government and To Make Other Necessary Changes to Law

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/pdf/PUBLIC462.pdf>

- PL 2009, chapter 621

An Act To Amend Licensing, Certification and Registration Requirements for Health Care Providers and Other Facilities

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/pdf/PUBLIC621.pdf>

- PL 2009, chapter 628

An Act To Amend the Laws Regarding Authority over and Oversight of Certified Nursing Assistant Educational Programs

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/PUBLIC628.asp>

- PL 2009, chapter 645

An Act To Authorize Bond Issues for Ratification by the Voters for the June 2010 Election and November 2010 Election

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/pdf/PUBLIC645.pdf>

- PL 2009, Resolve 212

Resolve, To Transfer the Ownership of the Fort Kent Armory from the Military Bureau to the University of Maine at Fort Kent

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/RESOLVE212.asp>

- PL 2009, Private & Special Laws, chapter 42

An Act To Fund the Maine Downtown Center

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R2/PS42.asp>

Authorized GF Appropriations FY 2005-06 and FY2010-11  
Through Second Regular Session of the 124th Legislature

Fund	Law	Leg Doc	Line	2006	2011
	P12 Total			2,653,835,930	0
	P2 Total			13,806,717	0
	P213 Total			0	2,879,375,776
	P3 Total			7,122,000	0
	P381 Total			0	(3,300)
	P386 Total			22,194,494	0
	P394 Total			0	4,200
	P396 Total			10,000	0
	P418 Total			0	5,000
	P419 Total			11,850	(10,462,841)
	P428 Total			0	57,782
	P434 Total			(2,500)	0
	P438 Total			0	78,852
	P449 Total			0	350
	P457 Total			120,759,634	0
	P462 Total			0	17,743,803
	P519 Total			51,584,988	0
	P571 Total			0	(209,430,433)
	P621 Total			0	6,887
	P628 Total			0	66,468
	P645 Total			0	8,110,000
	P662 Total			(1,144,500)	0
	P683 Total			0	0
	R212 Total			0	30,000
	S29 Total			5,000,000	0
	S42 Total			0	10,000
	S64 Total			75,000	0
	S66 Total			(675,000)	0
	S69 Total			(700,000)	0





## Higher Ed Budget Summary 06~11 14Sept2010

Agency	Leg Doc	Fund	Account Title	2006	2007	2008	2009	2010	2011
UMS	P12A9	010	UNIV ME SYS	171,086,418	179,686,418	0	0	0	0
UMS	P12B1	010	UNIV ME SYS	(5,000,000)	(13,600,000)	0	0	0	0
UMS	P12B1	010	UNIV ME SYS	300,000	300,000	0	0	0	0
UMS	P12UUU2	010	UNIV ME SYS	3,000,000	3,000,000	0	0	0	0
UMS	P12UUU2	010	UNIV ME SYS	100,000	0	0	0	0	0
UMS	P1A1	010	UNIV ME SYS	0	3,000,000	0	0	0	0
UMS	P1A1	010	UNIV ME SYS	0	0	0	(8,372,135)	0	0
UMS	P213A1	010	UNIV ME SYS	0	0	0	0	183,529,206	183,529,206
UMS	P213A1	010	UNIV ME SYS	0	0	0	0	(5,028,700)	(5,028,700)
UMS	P213A1	010	UNIV ME SYS	0	0	0	0	(2,070,118)	(2,070,118)
UMS	P240A1	010	UNIV ME SYS	0	0	175,236,418	175,236,418	0	0
UMS	P240A1-1	010	UNIV ME SYS	0	0	5,000,000	9,390,000	0	0
UMS	P240A1	010	UNIV ME SYS	0	0	3,000,000	2,000,000	0	0
UMS	P457K2	010	UNIV ME SYS	(1,000,000)	(1,000,000)	0	0	0	0
UMS	P519A1	010	UNIV ME SYS	0	2,275,000	0	0	0	0
UMS	P519A1	010	UNIV ME SYS	0	375,000	0	0	0	0
UMS	P539A1	010	UNIV ME SYS	0	0	0	(3,097,212)	0	0
UMS	P571A1	010	UNIV ME SYS	0	0	0	0	(5,970,065)	0
UMS	R211A3	010	UNIV ME SYS	0	25,000	0	0	0	0
UMS	R212A3	010	UNIV ME SYS	0	0	0	0	0	30,000
UMS	S69A4	010	UNIV ME SYS	0	4,200,000	0	0	0	0
UMS	P12A9	010	DEBT SVC - U OF M	2,500,000	2,500,000	0	0	0	0
UMS	P213A1	010	DEBT SVC - U OF M	0	0	0	0	2,500,000	2,500,000
UMS	P240A1	010	DEBT SVC - U OF M	0	0	2,500,000	2,500,000	0	0
UMS	P12A9	010	MAINE PATENT PROGRAM	300,000	300,000	0	0	0	0
UMS	P12B1	010	MAINE PATENT PROGRAM	(300,000)	(300,000)	0	0	0	0
UMS	P12A9	010	CASCO BAY ESTUARY PROJECT - USM	35,000	35,000	0	0	0	0
UMS	P213A1	010	CASCO BAY ESTUARY PROJECT - USM	0	0	0	0	35,000	35,000
UMS	P240A1	010	CASCO BAY ESTUARY PROJECT - USM	0	0	35,000	35,000	0	0
UMS	P12A9	010	MAINE ECONOMIC IMPROVEMENT FUND	12,200,000	12,200,000	0	0	0	0
UMS	P213A1	010	MAINE ECONOMIC IMPROVEMENT FUND	0	0	0	0	14,700,000	14,700,000
UMS	P240A1	010	MAINE ECONOMIC IMPROVEMENT FUND	0	0	12,200,000	12,200,000	0	0
UMS	P240A1	010	MAINE ECONOMIC IMPROVEMENT FUND	0	0	1,500,000	2,500,000	0	0
UMS	P519A1	010	MAINE ECONOMIC IMPROVEMENT FUND	0	600,000	0	0	0	0
UMS	P213A1	010	GRADUATE SCHOOL OF BIOMEDICAL SCIE	0	0	0	0	750,000	0
				183,221,418	193,596,418	199,471,418	192,392,071	188,445,323	193,695,388

## APPROPRIATION FOR GPA, BLOCK GRANTS, DMI, &amp; TEACHER RETIREMENT, ETC.

PAGE	TOPIC	FY 2006	FY 2007	NOTES:
<b>GENERAL PURPOSE AID</b>				
<b>CH 2 1/31/05 -- Tax Reform bill</b>				
	82 General Purpose Aid	\$6,962,382	\$6,194,152	
	82 General Purpose Aid	\$6,463,417	(\$5,963,417)	
		\$13,425,799	\$230,735	
<b>CH 2 1/31/05 -- Tax Reform bill</b>				
	18 - 75 Part D			New School Finance Ch. 606-B language Repeals School Finance Act of 1985 - Ch. 606
<b>CH 12 3/31/05 -- Part 1</b>				
	49 General Purpose Aid	\$823,523,640	\$892,834,217	
	148-149 General Purpose Aid	\$504,459	(\$516,524)	
	149 General Purpose Aid	\$0	(\$6,194,152)	
		\$837,453,898	\$886,354,276	
	266 General Purpose Aid		(\$829,200)	health insurance savings
			\$885,525,076	
	195 - 197 Part C: C-1 to C-5			GPA Detail
	198 Part D			Adds Ch. 606-B Misc. Costs language
	305 - 310 Part UU			EPS targeted funds, reviews, etc.
	313 - 320 Part VVV			Ch. 606-B Warrant Language changes
<b>CH 386 6/13/06 -- Part 2</b>				
	32 General Purpose Aid	(\$76,658)	(\$77,169)	New Ed. Spec. III position for MIS
	102 General Purpose Aid	(\$287,274)	(\$286,397)	Fund for MLTI -- 3 limited period positions Ed./Team Policy Director, Ed. Spec. III, Adm. Assist.
		\$837,089,966	\$885,161,510	
<b>CH 386 6/13/06 -- Part 2</b>				
	131 Part L - 1			Removes % for BGS language on major capital school construction
	131 Part L - 2			Removes % for BGS language on Revolving Renovation Fund projects
<b>CH 457 6/24/05 -- Part 3</b>				
	16 Part I - 1			FY 07 Minimum Spec. Ed. Language
	16 Part I - 2			Delayed school construction projects
	16 Part I - 3			MaineCare reimburse
	17 Part I - 4	(\$974,000)		Reduce Debt -- lower interest rates
			(\$3,200,000)	Reduces Buses -- delays 2005-06 approvals for 2006-07 funding
			(\$5,158,566)	Reduces Debt Service -- delays 7 projects 12 months
			(\$1,500,000)	Minimum Spec. Ed. reduction
			(\$2,500,000)	Reduction due to MaineCare reimbursement
		\$836,115,966	\$872,802,944	
<b>CH 519 3/29/06 -- Supplemental Budget</b>				
	28 Part A		\$42,103,178	
	114 - 119 Part J		(\$807,900)	GPA Detail & Deappropriation
	189 - 204 Part AAAA			Language Changes to EPS Ch 606-B and Transition language
			\$914,098,222	
<b>CH 635 5/9/06 -- Minimum Teacher Salary</b>				
			\$0	Language Changes to EPS Ch 606-B
			\$914,098,222	
<b>CH 12 3/31/05 -- Part HH-3</b>				
			(\$862,900)	reductions due to projected savings in hospital inpatient rates
			\$913,235,322	

Cameron

APPROVED | CHAPTER  
JAN 21 '05 | - 2  
BY GOVERNOR | PUBLIC LAW

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND AND FIVE

H.P. 6 - L.D. 1

An Act To Increase the State Share of Education Costs,  
Reduce Property Taxes and Reduce Government Spending at All  
Levels

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

PART A

Sec. A-1. 5 MRSA §1511, as amended by PL 2003, c. 451, Pt. X,  
§1, is further amended to read:

§1511. Loan Insurance Reserve

~~The State Controller shall, at the close of each fiscal year, transfer 16% of the Unappropriated Surplus of the General Fund to the Reserve for General Fund Operating Capital until a maximum of \$50,000,000 is achieved.~~ The State Controller is further authorized may, at the close of each fiscal year, to transfer from the Unappropriated Surplus of the General Fund to the Loan Insurance Reserve amounts as may be available from time to time, up to an amount of \$1,000,000 per year after the transfers have been made pursuant to section 1507. The balance of this reserve must be paid to the Finance Authority of Maine if such payment does not cause the balance in the reserve fund maintained by the authority, when added to amounts held in the Finance Authority of Maine Mortgage Insurance Fund that are not committed or encumbered for another purpose, to exceed \$35,000,000. Any balance in the Loan Insurance Reserve is appropriated for this purpose.

GENERAL FUND TOTAL	\$162,046	\$141,515
<b>ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS</b>		
	<b>2005-06</b>	<b>2006-07</b>
GENERAL FUND	\$330,918	\$304,304
DEPARTMENT TOTAL - ALL FUNDS	<u>\$330,918</u>	<u>\$304,304</u>

**EDUCATION, DEPARTMENT OF**

**General Purpose Aid for Local Schools 0308**

Initiative: Provides funds for the Fund for the Efficient Delivery of Educational Services. Funds appropriated in fiscal year 2005-06 only are to be used to provide transition adjustments in order to minimize the adverse fiscal impact that may be experienced by some municipalities as a result of the phase-in of the essential programs and services model.

<b>GENERAL FUND</b>	<b>2005-06</b>	<b>2006-07</b>
All Other	\$6,962,382	\$6,194,152
GENERAL FUND TOTAL	<u>\$6,962,382</u>	<u>\$6,194,152</u>

**General Purpose Aid for Local Schools 0308**

Initiative: Appropriates funds in fiscal year 2005-06 in order to provide additional subsidy to local school units and deappropriates funds in fiscal year 2006-07 due to revised projections of the amount of subsidy required to fund the State's share of the cost of essential programs and services.

<b>GENERAL FUND</b>	<b>2005-06</b>	<b>2006-07</b>
All Other	\$6,463,417	(\$5,963,417)
GENERAL FUND TOTAL	<u>\$6,463,417</u>	<u>(\$5,963,417)</u>

**Fund for the Efficient Delivery of Educational Services**

Initiative: Allocates funds for the Fund for the Efficient Delivery of Educational Services. Funds appropriated in fiscal year 2005-06 only are to be used to provide transition adjustments in order to minimize the adverse fiscal impact that may be experienced by some municipalities as a result of the phase-in of the essential programs and services model.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2005-06</b>	<b>2006-07</b>
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APPROVED      CHAPTER  
 MAR 31 '05      12  
 BY GOVERNOR    PUBLIC LAW

STATE OF MAINE

IN THE YEAR OF OUR LORD  
 TWO THOUSAND AND FIVE

H.P. 343 - L.D. 468

An Act Making Unified Appropriations and Allocations for the  
 Expenditures of State Government, General Fund and Other  
 Funds, and Changing Certain Provisions of the Law  
 Necessary to the Proper Operations of State Government for  
 the Fiscal Years Ending June 30, 2005, June 30, 2006 and  
 June 30, 2007

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

PART A

Sec. A-1. Appropriations and allocations. In order to provide for the  
 necessary expenditures of State Government and other purposes for  
 the fiscal years ending June 30, 2006 and June 30, 2007, the  
 following sums as designated in the following tabulations are  
 appropriated or allocated out of any money not otherwise  
 appropriated or allocated. Any Highway Fund allocations  
 appearing in this Part that are specifically allocated in another  
 act are included in this Part for informational purposes only, as  
 are enterprise accounts, exclusive of the State Lottery Fund.

ADMINISTRATIVE AND FINANCIAL SERVICES,  
 DEPARTMENT OF

OFFICE OF THE COMMISSIONER - ADMINISTRATIVE  
 AND FINANCIAL SVCS 0718

GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	3.000	3.000
Personal Services	\$323,866	\$337,571
All Other	\$25,196	\$25,581
GENERAL FUND TOTAL	\$349,062	\$363,152
BUDGET - BUREAU OF THE 0055		
GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	12.000	12.000
Personal Services	\$1,015,684	\$1,049,791
All Other	\$87,412	\$90,131
GENERAL FUND TOTAL	\$1,103,096	\$1,139,922
HIGHWAY FUND		
POSITIONS - LEGISLATIVE COUNT	1.000	1.000
Personal Services	\$76,740	\$82,231
All Other	\$8,219	\$8,351
HIGHWAY FUND TOTAL	\$84,959	\$90,582
STATE CONTROLLER - OFFICE OF THE 0056		
GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	25.000	25.000
Personal Services	\$1,775,962	\$1,842,901
All Other	\$239,755	\$241,611
GENERAL FUND TOTAL	\$2,015,717	\$2,084,512
OTHER SPECIAL REVENUE FUNDS		
All Other	2005-06	2006-07
	\$1,000	\$1,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$1,000	\$1,000
STATE CONTROLLER - OFFICE OF THE - SYSTEMS PROJECT 0058		
GENERAL FUND	2005-06	2006-07
All Other	\$4,119,486	\$3,939,071
GENERAL FUND TOTAL	\$4,119,486	\$3,939,071
OTHER SPECIAL REVENUE FUNDS		
All Other	2005-06	2006-07
	\$5,000	\$0
OTHER SPECIAL REVENUE FUNDS TOTAL	\$5,000	\$0

Educational and General Activities - UMS 0031

Initiative: Transfers funding from the Maine Patent program to the Educational and General Activities - UMS program in order to maintain services within available resources.

	2005-06	2006-07
GENERAL FUND		
All Other	\$300,000	\$300,000
GENERAL FUND TOTAL	\$300,000	\$300,000

Maine Patent Program 0931

Initiative: Transfers funding from the Maine Patent program to the Educational and General Activities - UMS program in order to maintain services within available resources.

	2005-06	2006-07
GENERAL FUND		
All Other	(\$300,000)	(\$300,000)
GENERAL FUND TOTAL	(\$300,000)	(\$300,000)

UNIVERSITY OF MAINE SYSTEM,  
BOARD OF TRUSTEES OF THE  
DEPARTMENT TOTALS

	2005-06	2006-07
GENERAL FUND	(\$5,000,000)	(\$13,600,000)
DEPARTMENT TOTAL - ALL FUNDS	(\$5,000,000)	(\$13,600,000)

SECTION TOTALS

	2005-06	2006-07
GENERAL FUND		
FEDERAL EXPENDITURES FUND	(\$55,890,758)	(\$100,149,828)
OTHER SPECIAL REVENUE FUNDS	(\$35,797,535)	(\$54,906,674)
POSTAL, PRINTING AND SUPPLY FUND	(\$14,420,429)	(\$7,737,302)
REAL PROPERTY LEASE INTERNAL SERVICE FUND	(\$82,615)	(\$83,709)
ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND	(\$5,093)	(\$12,007)
MAINE MILITARY AUTHORITY ENTERPRISE FUND	\$48,804	\$52,314
OFFICE OF INFORMATION SERVICES FUND	\$0	\$0
SECTION TOTAL - ALL FUNDS	(\$385,452)	(\$952,789)
	(\$106,533,078)	(\$163,789,995)

PART C

195-2149(74)

Sec. C-1. Mill expectation. The mill expectation pursuant to the Maine Revised Statutes, Title 20-A, section 15671-A for fiscal year 2005-06 is 8.26.

Sec. C-2. 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 2005-06 is as follows:

	2005-06 TOTAL
<b>Total Operating Allocation</b>	
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683, as amended by Public Law 2005, chapter 2, Part D, section 47 and affected by sections 72 and 73, without transition percentage	\$1,297,437,503
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683 with 84% transition percentage	\$1,089,847,503
Total other subsidizable costs pursuant to the Maine Revised Statutes, Title 20-A, section 15681-A	\$339,867,236
<b>Total Operating Allocation</b>	
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683, as amended by Public Law 2005, chapter 2, Part D, section 47 and affected by sections 72 and 73, with 84% transition percentage plus total other subsidizable costs pursuant to the Maine Revised Statutes, Title 20-A, section 15681-A	\$1,429,714,739
<b>Total Debt Service Allocation</b>	
Total debt service allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683-A	\$88,665,631
<b>Total Adjustments and Miscellaneous Costs</b>	
Total adjustments and miscellaneous costs pursuant to the Maine Revised Statutes, Title 20-A, sections 15689 and 15689-A	\$48,037,274
<b>Total Cost of Funding Public Education from</b>	

195-2149(74)

Kindergarten to Grade 12  
 Total cost of funding public education from  
 kindergarten to grade 12 for fiscal year  
 2005-06 pursuant to the Maine Revised  
 Statutes, Title 20-A, chapter 606-B \$1,566,417.644

2005-06 Transition Adjustment  
 Total cost of the transition adjustment  
 costs pursuant to the Maine Revised  
 Statutes, Title 20-A, section 15686 \$13,425,799

Sec. C-3. Local and state contributions to total cost of funding public education  
 from kindergarten to grade 12 and the Fund for the Efficient Delivery of Educational  
 Services. The local contribution and the state contribution  
 appropriation provided for general purpose aid for local schools  
 for the fiscal year beginning July 1, 2005 and ending June 30,  
 2006 are calculated as follows:

	2005-06 LOCAL	2005-06 STATE
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 and the Fund for the Efficient Delivery of Educational Services	\$742,331,574	\$837,453,898

Sec. C-4. Limit of State's obligation. If the State's continued  
 obligation for any individual component contained in section 2 of  
 this Part 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 section 2 of this Part  
 may not lapse but must be carried forward for the same purpose.

Sec. C-5. Authorization of payments. Sections 1 to 4 of this Part  
 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, 2005 and  
 ending June 30, 2006.

PART D

Sec. D-1. 20-A MRS §8606-A, sub-§2. ¶C, as amended by PL 2005, c.  
 2, Pt. D, §30 and affected by §§72 and 73, is further amended to  
 read:

C. The recommendation in the commissioner's funding level  
 certification must include local adult education program  
 cost adjustment to the equivalent of the year prior to the  
 year of allocation. This adjustment is calculated according  
 to the same guidelines established, for purposes of chapter  
 606-B, by section 15689-C, subsection 3.

Sec. D-2. 20-A MRS §15681, sub-§1. ¶C, as enacted by PL 2003, c.  
 504, Pt. A, §6, is amended to read:

C. To receive targeted kindergarten to grade 2 funds  
 calculated pursuant to subsection 4, the school  
 administrative unit must be in compliance with any  
 applicable reporting requirements for local early childhood  
 programs. Any program must be in compliance with chapter  
 203, subchapter 2.

Sec. D-3. 20-A MRS §15689-A, sub-§§8 to 10 are enacted to read:

8. Laptop program. The commissioner may pay costs  
 attributed to the contracted support services and annual payments  
 for a program that provides laptop computers to middle school  
 students.

9. Emergency bus loan. The commissioner may pay annual  
 payments for an emergency bus loan.

10. Data management and support services for essential  
 programs and services. The commissioner may pay costs attributed  
 to system maintenance and staff support necessary to implement  
 the requirements of the Essential Programs and Services Funding  
 Act.

Sec. D-4. Transfer from unappropriated surplus. Notwithstanding any  
 other provision of law, the State Controller shall transfer  
 \$6,194,152 from the General Fund undedicated revenue to the Fund  
 for the Efficient Delivery of Educational Services, Other Special  
 Revenue funds account within the Department of Education in  
 fiscal year 2006-07.

APPROVED      CHAPTER  
 JUN 13 '05      386  
 STATE OF MAINE      BY GOVERNOR      PUBLIC LAW

IN THE YEAR OF OUR LORD  
 TWO THOUSAND AND FIVE

H.P. 1186 - L.D. 1677

**An Act To Make Supplemental Appropriations and Allocations  
 for the Expenditures of State Government and To Change  
 Provisions of the Law Necessary to the Proper Operations  
 of State Government for the Fiscal Years Ending June 30,  
 2005, June 30, 2006 and June 30, 2007**

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; 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:

PART A

Sec. A-1. Supplemental appropriations and allocations. There are appropriated and allocated from various funds for the fiscal years ending June 30, 2006 and June 30, 2007, to the departments listed, the following sums.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services - Bureau of 0002

Initiative: Transfers one Data Entry Specialist position from the Office of the State Controller to Maine Revenue Services for the purpose of consolidating the scanning functions.

GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	1.000	1.000
Personal Services	\$37,862	\$40,410
GENERAL FUND TOTAL	\$37,862	\$40,410

State Controller - Office of the 0056

Initiative: Transfers one Public Service Coordinator I position from the Bureau of Information Services Internal Service Fund to the Office of the State Controller.

GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	1.000	1.000
Personal Services	\$86,797	\$93,319
All Other	(\$86,797)	(\$93,319)
GENERAL FUND TOTAL	\$0	\$0

State Controller - Office of the 0056

Initiative: Transfers one Data Entry Specialist position from the Office of the State Controller to Maine Revenue Services for the purpose of consolidating the scanning functions.

GENERAL FUND	2005-06	2006-07
POSITIONS - LEGISLATIVE COUNT	(1.000)	(1.000)
Personal Services	(\$37,862)	(\$40,410)
GENERAL FUND TOTAL	(\$37,862)	(\$40,410)

FEDERAL EXPENDITURES FUND	2005-06	2006-07
Personal Services	\$5,741	\$5,885
All Other	\$27	\$28
<b>FEDERAL EXPENDITURES FUND TOTAL</b>	<b>\$5,768</b>	<b>\$5,913</b>

DEFENSE, VETERANS AND EMERGENCY MANAGEMENT, DEPARTMENT OF	2005-06	2006-07
<b>DEPARTMENT TOTALS</b>		
GENERAL FUND	(\$3,430)	(\$3,693)
FEDERAL EXPENDITURES FUND	\$269,455	\$208,651
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$266,025</b>	<b>\$204,958</b>

ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF  
Business Development 0585

Initiative: Provides funding for the reorganization of 2 Public Service Coordinator I (Policy Development Specialist) positions to Public Service Coordinator II positions.

GENERAL FUND	2005-06	2006-07
Personal Services	\$9,264	\$10,968
All Other	(\$9,264)	(\$10,968)
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>

Maine State Film Commission 0590

Initiative: Provides funding for marketing, technical support and special projects at the Maine State Film Commission.

OTHER SPECIAL REVENUE FUNDS	2005-06	2006-07
All Other	\$10,000	\$10,000
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$10,000</b>	<b>\$10,000</b>

ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF	2005-06	2006-07
<b>DEPARTMENT TOTALS</b>		
GENERAL FUND	\$0	\$0
OTHER SPECIAL REVENUE FUNDS	\$10,000	\$10,000
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$10,000</b>	<b>\$10,000</b>

EDUCATION, DEPARTMENT OF

Departmentwide 0026

Initiative: Corrects the line category reflected in Public Law 2005, chapter 12 for the reduction of funding from projected health insurance savings to schools attributable to reductions in hospital inpatient rates.

GENERAL FUND	2005-06	2006-07
Personal Services	\$0	\$829,200
All Other	\$0	(\$829,200)
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>

General Purpose Aid for Local Schools 0308 *MS/ADP/...*

Initiative: Reduces funding from general purpose aid for local schools to establish one Education Specialist III position.

GENERAL FUND	2005-06	2006-07
All Other	(\$76,658)	(\$77,169)
<b>GENERAL FUND TOTAL</b>	<b>(\$76,658)</b>	<b>(\$77,169)</b>

General Purpose Aid for Local Schools 0308 *4M...*

Initiative: Reduces funding from general purpose aid for local schools to establish positions in Management Information Systems.

GENERAL FUND	2005-06	2006-07
All Other	(\$287,274)	(\$286,397)
<b>GENERAL FUND TOTAL</b>	<b>(\$287,274)</b>	<b>(\$286,397)</b>

Educational Restructuring and Improvements 0737

Initiative: Provides funding to assist in meeting state match requirements for the school nutrition program in the Support Systems program by reducing funding for reading recovery services in the Educational Restructuring and Improvements program.

GENERAL FUND	2005-06	2006-07
All Other	(\$50,530)	(\$71,536)
<b>GENERAL FUND TOTAL</b>	<b>(\$50,530)</b>	<b>(\$71,536)</b>

Educational Restructuring and Improvements 0737

Initiative: Provides funding for the Leadership program by reducing funding from reading recovery services within the Educational Restructuring and Improvements program.

APPROVED

CHAPTER

JUN 24 '05

457

BY GOVERNOR

PUBLIC LAW

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND AND FIVE

H.P. 1199 - L.D. 1691

An Act To Eliminate Pension Cost Reduction Bonding and  
Provide Replacement Budgeting Measures

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

PART A

Sec. A-1. PL 2005, c. 12, Pt. PPPP, §§1, 3 and 4 are repealed.

Sec. A-2. **Maine State Retirement System, Administrative Expense Reserve.** Notwithstanding any other provision of law, the Maine State Retirement System shall transfer \$250,000 from the Administrative Expense Reserve account to the Retirement Allowance Fund on or before January 1, 2006. This transfer must be reflected as a prepayment of the unfunded actuarial liability of teachers.

Sec. A-3. **Appropriations and allocations.** The following appropriations and allocations are made.

EDUCATION, DEPARTMENT OF

Teacher Retirement 0170

Initiative: Provides funds for the normal cost of teachers' retirement for the 2006-2007 biennium.

Sec. I-3. Federal reimbursement. Notwithstanding any other provision of law, the Department of Education is responsible for capturing the maximum federal reimbursement to local school districts for the following MaineCare services: school-based rehabilitation, day treatment and targeted case management services beginning in January 2006.

Sec. I-4. Appropriations and allocations. The following appropriations and allocations are made.

EDUCATION, DEPARTMENT OF

General Purpose Aid for Local Schools 0308

Initiative: Reduces funding for school bus purchases in fiscal year 2006-07.

GENERAL FUND		
All Other	2005-06	2006-07
	\$0	(\$3,200,000)
GENERAL FUND TOTAL	<u>\$0</u>	<u>(\$3,200,000)</u>

General Purpose Aid for Local Schools 0308

Initiative: Reduces funding for debt service to reflect savings captured after payments to projects have been made.

GENERAL FUND		
All Other	2005-06	2006-07
	(\$974,000)	\$0
GENERAL FUND TOTAL	<u>(\$974,000)</u>	<u>\$0</u>

General Purpose Aid for Local Schools 0308

Initiative: Reduces funding for debt service as a result of postponing the start date of certain capital improvement projects.

GENERAL FUND		
All Other	2005-06	2006-07
	\$0	(\$5,158,566)
GENERAL FUND TOTAL	<u>\$0</u>	<u>(\$5,158,566)</u>

General Purpose Aid for Local Schools 0308

Initiative: Reduces funding for special education for those school administrative units that are minimum receivers of state subsidy by holding the transition percentage for special education costs at 84% for fiscal year 2006-07.

APPROPRIATION FOR GPA, BLOCK GRANTS, DMI, & TEACHER RETIREMENT, ETC.

PAGE	TOPIC		FY 2010	FY 2011	NOTES:
<del>GENERAL PURPOSE AID - 010-067-0000-00</del>					
<b>CH 213</b>					
	215 General Purpose Aid	AO	\$986,027,536	\$986,027,536	
	215 General Purpose Aid	AO	(\$1,799,210)	(\$1,858,500)	Moves 23 Positions from AO to PS
	215 General Purpose Aid	AO	(\$27,056,044)	(\$27,056,044)	Reduction in GPA -- Curtailment
	216 General Purpose Aid	AO	(\$11,600,000)	(\$2,834,752)	FY 10 amount to be paid by paid from IDEA funds - journal. FY 11 amount is a cut to GPA but SAU will be receiving more Federal Special Education funds to make up for this cut.
	216 General Purpose Aid	AO		(\$68,759,112)	\$10 million cut -- balance restored by Stabilization Funds.
		AO	\$945,572,282	\$885,519,128	
	215 General Purpose Aid	PS	\$1,799,210	\$1,858,500	Moves 23 Positions from AO to PS
	General Purpose Aid	PS & AO	\$947,371,492	\$887,377,628	Matches Jim's Chart 4-30-09
	658 Part C: C-1 to C-22				GPA Detail & Misc. language
<b>CH 571</b>					
	49 General Purpose Aid	PS	\$6,528	\$6,602	Provides direct care stipends for 2 Office Assoc. IIs and 2 Educ Specialist IIs -- reduces in-state travel. (OCJS2957)
		AO	(\$6,528)	(\$6,602)	
<b>CH 571</b>					
	50 General Purpose Aid	AO	(\$38,098,223)	(\$10,123,138)	Reduction
	50 General Purpose Aid	AO	\$0	\$1,120,532	Funds for "yes" vote units -- reorganization
	50 General Purpose Aid	AO	\$0	(\$50,000)	Reduces MLTI Contract from \$250,000 to \$200,000
	General Purpose Aid	PS	\$1,805,738	\$1,865,102	
	General Purpose Aid	AO	\$907,467,531	\$876,459,920	
			\$909,273,269	\$878,325,022	
<b>CH 571</b> Part E GPA language					
190		1481-A	Reformulated SADs - cost-sharing		
191		1486	Budget Validation -- citing correction		
191		1701(11)(B)	citing correction		
191		1701-A	repealed		
191		1701-B	repealed		
191		5806(2)	maximum tuition -- private schools		
192-193		6051	new audit language -- including "exceptions"		
193		15005(3)	citing correction		
193-194			GPA revised percentages		
195		15683(1)(F)	New isolated small school language		
195		15689(1)(A)	Minimum State Allocation percentage		
195		15689(1)(B)	Minimum Special Education percentage		
196		15689(2)	Revised Debt Service Adjustment		
197		15689-B(4)	new language for GPA calc appeal to State Bd		
197		15690(2)	Non State Funded Debt -- takes minor capital projects out of article		
198		15693(3)(B)	citing correction		
198-199		15694	Actions on budget -- updated language		
199-200			Revised 2009-10 Funding		
200-201			2010-11 Funding		
<b>CH 571</b>	Part QQQ		Budget Validation -- 3 year/reinstatement		
<b>CH 571</b>	Part VVV		One year penalty waiver for "yes" vote units		

APPROVED      CHAPTER  
 STATE OF MAINE      HAY 28 '09      213  
 IN THE YEAR OF OUR LORD      BY GOVERNOR      PUBLIC LAW  
 TWO THOUSAND AND NINE

H.P. 274 - L.D. 353

**An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2009, June 30, 2010 and June 30, 2011**

**Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; 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:

**PART A**

**Sec. A-1. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
 Accident - Sickness - Health Insurance 0455.**

**Initiative: BASELINE BUDGET**

<b>GENERAL FUND</b>		
All Other	2009-10	2010-11
	\$810,393	\$810,393
<b>GENERAL FUND TOTAL</b>	<u>\$810,393</u>	<u>\$810,393</u>

<b>RETIREE HEALTH INSURANCE FUND</b>		
All Other	2009-10	2010-11
	\$48,400,235	\$48,400,235
<b>RETIREE HEALTH INSURANCE FUND TOTAL</b>	<u>\$48,400,235</u>	<u>\$48,400,235</u>

<b>ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND</b>		
POSITIONS - LEGISLATIVE COUNT	2009-10	2010-11
Personal Services	14,000	14,000
All Other	\$970,990	\$996,153
	\$953,473	\$953,473
<b>ACCIDENT, SICKNESS AND HEALTH INSURANCE INTERNAL SERVICE FUND TOTAL</b>	<u>\$1,924,463</u>	<u>\$1,949,626</u>

<b>FIREFIGHTERS AND LAW ENFORCEMENT OFFICERS HEALTH INSURANCE PROGRAM FUND</b>		
POSITIONS - LEGISLATIVE COUNT	2009-10	2010-11
Personal Services	1,000	1,000
All Other	\$55,944	\$57,685
	\$5,044,592	\$5,044,592
<b>FIREFIGHTERS AND LAW ENFORCEMENT OFFICERS HEALTH INSURANCE PROGRAM FUND TOTAL</b>	<u>\$5,100,536</u>	<u>\$5,102,277</u>

**Accident - Sickness - Health Insurance 0455**  
 Initiative: Provides funding to cover the projected increase in health insurance rates.

<b>GENERAL FUND</b>		
All Other	2009-10	2010-11
	\$48,624	\$117,345
<b>GENERAL FUND TOTAL</b>	<u>\$48,624</u>	<u>\$117,345</u>

**Accident - Sickness - Health Insurance 0455**

Nursing - Board of 0372

Initiative: RECLASSIFICATIONS

OTHER SPECIAL REVENUE FUNDS	2009-10	2010-11
Personal Services	\$5,104	\$7,603
All Other	\$167	\$168
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$5,271</b>	<b>\$7,771</b>

PROFESSIONAL AND FINANCIAL REGULATION, DEPARTMENT OF DEPARTMENT TOTALS

OTHER SPECIAL REVENUE FUNDS	2009-10	2010-11
	\$5,271	\$7,771
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$5,271</b>	<b>\$7,771</b>

PUBLIC SAFETY, DEPARTMENT OF Consolidated Emergency Communications 2021

Initiative: RECLASSIFICATIONS

CONSOLIDATED EMERGENCY COMMUNICATIONS FUND	2009-10	2010-11
Personal Services	\$1,903,133	\$758,202
All Other	\$46,838	\$11,776
<b>CONSOLIDATED EMERGENCY COMMUNICATIONS FUND TOTAL</b>	<b>\$1,949,971</b>	<b>\$769,978</b>

PHM - Fire Marshal 0964

Initiative: RECLASSIFICATIONS

FUND FOR A HEALTHY MAINE	2009-10	2010-11
Personal Services	\$14,073	\$14,240
<b>FUND FOR A HEALTHY MAINE TOTAL</b>	<b>\$14,073</b>	<b>\$14,240</b>

Fire Marshal - Office of 0327

Initiative: RECLASSIFICATIONS

OTHER SPECIAL REVENUE FUNDS	2009-10	2010-11
Personal Services	\$163,647	\$166,690
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$163,647</b>	<b>\$166,690</b>

PUBLIC SAFETY, DEPARTMENT OF DEPARTMENT TOTALS

FUND FOR A HEALTHY MAINE	2009-10	2010-11
OTHER SPECIAL REVENUE FUNDS	\$14,073	\$14,240
CONSOLIDATED EMERGENCY COMMUNICATIONS FUND	\$163,647	\$166,690
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$1,949,971</b>	<b>\$769,978</b>

SECTION TOTALS

	2009-10	2010-11
GENERAL FUND	\$0	\$0
FEDERAL EXPENDITURES FUND	\$47,588	\$45,205
FUND FOR A HEALTHY MAINE	\$14,073	\$14,240
OTHER SPECIAL REVENUE FUNDS	\$251,978	\$261,578
FEDERAL BLOCK GRANT FUND	\$60,791	\$15,725
FINANCIAL AND PERSONNEL SERVICES FUND	\$60,274	\$61,388
OFFICE OF INFORMATION SERVICES FUND	\$227,628	\$252,183
CONSOLIDATED EMERGENCY COMMUNICATIONS FUND	\$1,949,971	\$769,978
FIREFIGHTERS AND LAW ENFORCEMENT OFFICERS HEALTH INSURANCE PROGRAM FUND	\$0	\$0
<b>SECTION TOTAL - ALL FUNDS</b>	<b>\$2,612,303</b>	<b>\$1,420,297</b>

PART C

Sec. C-1. 20-A MRSA §5401, sub-§3-A is enacted to read:

3-A. Waiver for transportation of public preschool students. The commissioner shall waive the requirement for school administrative units to provide transportation for public preschool students.

Sec. C-2. 20-A MRSA §5806, sub-§2, as amended by PL 2007, c. 539, Pt. C, §2, is further amended to read:

2. **Maximum allowable tuition.** The maximum allowable tuition charged to a school administrative unit by a private school is the rate established under subsection 1 or the state average per public secondary student cost as adjusted, whichever is lower, plus an insured value factor. The insured value factor is computed by dividing 5% of the insured value of school buildings and equipment by the average number of pupils enrolled in the school on October 1st and April 1st of the year immediately before the school year for which the tuition charge is computed. ~~It may not exceed 10% of a school's legal tuition rate per student in any one year.~~ For the 2008-09 school year only, a school administrative unit is not required to pay an insured value factor greater than 5% of the school's tuition rate per student, unless the legislative body of the school administrative unit votes to authorize its school board to pay a higher insured value factor that is no greater than 10% of the school's tuition rate per student. Beginning in school year 2009-10, a school administrative unit is not required to pay an insured value factor greater than 5% of the school's tuition rate or \$500 per student, whichever is less, unless the legislative body of the school administrative unit votes to authorize its school board to pay a higher insured value factor that is no greater than 10% of the school's tuition rate per student.

**Sec. C-3. 20-A MRSA §15671, sub-§7, ¶A,** as amended by PL 2007, c. 539, Pt. C, §3, is further amended to read:

A. The base total calculated pursuant to section 15683, subsection 2 is subject to the following annual targets.

- (1) For fiscal year 2005-06, the target is 84%.
- (2) For fiscal year 2006-07, the target is 90%.
- (3) For fiscal year 2007-08, the target is 95%.
- (4) For fiscal year 2008-09, the target is 97%.
- (5) For fiscal year 2009-10 and succeeding years, the target is 100% ~~97%~~.
- (6) For fiscal year 2010-11 and succeeding years, the target is 100%.

**Sec. C-4. 20-A MRSA §15671, sub-§7, ¶B,** as amended by PL 2007, c. 539, Pt. C, §4, is further amended to read:

B. The annual targets for the state share percentage of the statewide adjusted total cost of the components of essential programs and services are as follows.

- (1) For fiscal year 2005-06, the target is 52.6%.
- (2) For fiscal year 2006-07, the target is 53.86%.
- (3) For fiscal year 2007-08, the target is 53.51%.
- (4) For fiscal year 2008-09, the target is 54.01% ~~52.52%~~.
- (5) For fiscal year 2009-10 and succeeding years, the target is 55% ~~50.95%~~.
- (6) For fiscal year 2010-11 and succeeding years, the target is 55%.

**Sec. C-5. 20-A MRSA §15671-A, sub-§2, ¶B,** as amended by PL 2007, c. 668, §34, 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 45.56% 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 45.99% statewide total local share in fiscal year 2008-09.

(4-A) For the 2009 property tax year and subsequent tax years, the full-value education mill rate is the amount necessary to result in a 45.0% ~~49.05%~~ statewide total local share in fiscal year 2009-10 and after.

(4-B) For the 2010 property tax year and subsequent tax years, the full-value education mill rate is the amount necessary to result in a 45.0% statewide total local share in fiscal year 2010-11 and after.

**Sec. C-6. 20-A MRSA §15682,** as amended by PL 2005, c. 519, Pt. AAAA, §9, is further amended to read:

**§15682. Regional adjustment**

The commissioner shall make a regional adjustment in the total operating allocation for each school administrative unit determined pursuant to section 15683. The regional adjustment must be based on the regional differences in teacher salary costs within for labor market areas in the State in which the school administrative unit is located, as computed by a statewide education policy research institute, and must be applied only to appropriate teacher salary and benefits costs as calculated under section 15678 and salary and benefit costs of other school-level staff who are not teachers as calculated under section 15679.

Sec. C-7. 20-A MRSA §15683-A, as amended by PL 2007, c. 539, Pt. C, §9, is further amended to read:

**§15683-A. Total debt service allocation**

For each school administrative unit, that unit's total debt service allocation is that unit's debt service costs as defined in section 15672, subsection 2-A. For the 2008-09 and 2009-10 funding year years only, for each school administrative unit, that unit's total debt service allocation is that unit's debt service costs as defined in section 15672, subsection 2-A excluding 80% of the insured value factor pursuant to section 15672, subsection 2-A, paragraph C. For the 2010-11 funding year only, each school administrative unit's total debt service allocation must include the portion of the tuition cost applicable to the insured value factor for the base year computed under section 5806 limited to an insured value factor no greater than 5% for each eligible student.

Sec. C-8. 20-A MRSA §15689, sub-§1, ¶B, as amended by PL 2007, c. 539, Pt. C, §10, is further amended to read:

B. The school administrative unit's special education costs as calculated pursuant to section 15681-A, subsection 2 multiplied by the following transition percentages:

- (1) In fiscal year 2005-06, 84%;
- (2) In fiscal year 2006-07, 84%;
- (3) In fiscal year 2007-08, 84%;
- (4) In fiscal year 2008-09, 50% 45%; and
- (5) In fiscal year 2009-10 and succeeding years, 84% 45%; and
- (6) In fiscal year 2010-11 and succeeding years, 84%.

Sec. C-9. 20-A MRSA §15689, sub-§10 is enacted to read:

**10. Innovative school construction project adjustment.** For any fiscal year, if the appropriation for the state share of debt service exceeds the annual payments, the commissioner may expend and disburse the balance of funds to carry out the purposes of innovative school construction.

Sec. C-10. 20-A MRSA §15689-A, sub-§10, as amended by PL 2007, c. 539, Pt. W, §1, is further amended to read:

**10. Data management and support services for essential programs and services.** The commissioner may pay costs attributed to system maintenance and staff support consisting of 11 positions that provide professional and administrative support to general purpose aid for local schools necessary to implement the requirements of the Essential Programs and Services Funding Act. A transfer of All Other funds from the General Purpose Aid for Local Schools account to Personal Services in the Management Information Systems account for 11 positions that provide professional and administrative support to general purpose aid for local schools in the department's

management information systems program may occur annually by financial order upon recommendation of the State Budget Officer and approval of the Governor.

Sec. C-11. 20-A MRSA §15689-A, sub-§12-A, as amended by PL 2007, c. 539, Pt. C, §11, is further amended to read:

**12-A. Learning through technology.** The commissioner may pay costs attributed to staff support consisting of one Education Team and Policy Director position, 2 Education Specialist III positions, one Planning and Research Associate I position, one Director of Special Projects position and 2 Education Specialist II positions and system maintenance for a program that promotes learning through technology. A transfer of All Other funds from the General Purpose Aid for Local Schools account to Personal Services and the All Other line categories category in the Learning Through Technology General Fund nonlapsing account sufficient to support the Personal Services and All Other costs of one Education Team and Policy Director position, 2 Education Specialist III positions, one Planning and Research Associate I position, one Director of Special Projects position, one Education Specialist II position, the General Fund share of one Education Specialist II position and the agreement that provides one-to-one wireless computers for 7th grade, 8th grade and high school students and educators may occur annually by financial order upon recommendation of the State Budget Officer and approval of the Governor.

Sec. C-12. 20-A MRSA §15689-A, sub-§16, as enacted by PL 2007, c. 539, Pt. C, §12, is amended to read:

**16. Transportation administration.** The commissioner may pay costs attributed to staff support one Education Specialist III position and system maintenance necessary to implement the transportation requirements of this chapter and chapter 215. A transfer of All Other funds from the General Purpose Aid for Local Schools account to Personal Services and All Other line categories in the Support Systems General Fund account sufficient to support the Personal Services and All Other costs of one Education Specialist III position may occur annually by financial order upon recommendation of the State Budget Officer and approval of the Governor.

Sec. C-13. 20-A MRSA §15689-A, sub-§18, as reallocated by RR 2007, c. 2, §6, is amended to read:

**18. Coordination of services for juvenile offenders.** The commissioner may pay certain costs attributed to staff support consisting of 2 Education Specialist II positions and 2 Office Associate II positions and associated operating costs for providing coordination of education, treatment and other services for juvenile offenders at youth development centers in Charleston and South Portland. A transfer of All Other funds from the General Purpose Aid for Local Schools account to the Personal Services and All Other line categories category in the Learning Systems Special Services Team program General Fund account within the Department of Education sufficient to support 2 Education Specialist II positions and 2 Office Associate II positions. The All Other costs in this subsection may occur annually by financial order upon recommendation of the State Budget Officer and approval of the Governor.

Sec. C-14. 20-A MRSA §15689-A, sub-§19 is enacted to read:

19. Miscellaneous costs limitations. The amounts of the miscellaneous costs pursuant to this section are limited to the amounts appropriated by the Legislature for these costs.

Sec. C-15. 20-A MRSA §15689-B, sub-§6, as enacted by PL 2005, c. 2, Pt. D, §61 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is amended to read:

6. **Balance of allocations.** Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 3% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 3% of the previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years. For fiscal years 2008-09, 2009-10 and 2010-11 only, school administrative units may not be limited to 3% of the previous fiscal year's school budget.

Sec. C-16. 20-A MRSA §15690, sub-§1, as amended by PL 2007, c. 240, Pt. XXXX, §31 and amended by, c. 539, Pt. C, §15, is further amended to read:

1. **School administrative unit contribution to total cost of funding public education from kindergarten to grade 12.** The legislative body of each school administrative unit may vote to raise and appropriate an amount up to its required contribution to the total cost of education as described in section 15688, except that funds provided under Title XIV of the State Fiscal Stabilization Fund of the federal American Recovery and Reinvestment Act of 2009 as part of the amount restored to a school administrative unit's fiscal years 2008-09, 2009-10 and 2010-11 share of general purpose aid as determined under this chapter must be used to lower the school administrative unit's required contribution to the total cost of education.

A. For a municipal school unit, an article in substantially the following form must be used when a single municipal school administrative unit is considering the appropriation of an amount up to its required contribution to the total cost of education as described in section 15688.

(1) "Article.....: To see what sum the municipality will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$.....) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688. (Recommend \$.....)"

(2) The following statement must accompany the article in subparagraph (1). "Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined

by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars."

B. For a school administrative district, a community school district or a regional school unit, an article in substantially the following form must be used when the school administrative district, community school district or regional school unit is considering the appropriation of an amount up to its required contribution to the total cost of education as described in section 15688.

(1) "Article ....: To see what sum the district will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum the district will raise and assess as each municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 (Recommend amount set forth below):

Total Appropriated (by municipality):	Total raised (district assessments by municipality):
Town A (\$amount)	Town A (\$amount)
Town B (\$amount)	Town B (\$amount)
Town C (\$amount)	Town C (\$amount)
School District	School District
Total Appropriated (\$sum of above)	Total Raised (\$sum of above)"

(2) The following statement must accompany the article in subparagraph (1). "Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the district must raise and assess in order to receive the full amount of state dollars."

C. The state share of the total cost of funding public education from kindergarten to grade 12 as described in section 15688, excluding state-funded debt service for each school administrative unit, is limited to the same proportion as the local school administrative unit raises of its required contribution to the total cost of education as described in section 15688, excluding state-funded debt service costs. For school administrative units that annually demonstrate savings by purchasing supplies using an electronic bidding forum, the commissioner may suspend all or a portion of any adjustment to the unit's state contribution pursuant to this paragraph.

Sec. C-17. **Mill expectation.** The mill expectation pursuant to the Maine Revised Statutes, Title 20-A, section 15671-A for fiscal year 2009-10 is 6.73 and must be lowered to 6.37 as a result of funds provided under Title XIV of the State Fiscal Stabilization Fund of the federal American Recovery and Reinvestment Act of 2009 as part of the amount restored to school administrative units in fiscal year 2009-10.

**Sec. C-18. 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 2009-10 is as follows:

	2009-10 TOTAL
<b>Total Operating Allocation</b>	
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683 without transitions percentage	\$1,355,336,908
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683 with 97% transitions percentage	\$1,314,676,801
Total other subsidizable costs pursuant to the Maine Revised Statutes, Title 20-A, section 15681-A	\$393,441,473
<b>Total Operating Allocation</b>	<hr/>
Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683 and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$1,708,118,274
<b>Total Debt Service Allocation</b>	
Total debt service allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683-A	\$99,167,267
<b>Total Adjustments and Miscellaneous Costs</b>	
Total adjustments and miscellaneous costs pursuant to the Maine Revised Statutes, Title 20-A, section 15689 and 15689-A	\$74,860,695
<b>Total Cost of Funding Public Education from Kindergarten to Grade 12</b>	<hr/>

Total cost of funding public education from kindergarten to grade 12 for fiscal year 2009-10 pursuant to the Maine Revised Statutes, Title 20-A, chapter 606-B \$1,882,146,236

**Sec. C-19. 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, 2009 and ending June 30, 2010 is calculated as follows:

	2009-10 LOCAL	2009-10 STATE
<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	\$923,174,744	\$958,971,492
Portion to be paid from Federal IDEA balance		(\$11,600,000)
<b>Adjusted state contribution</b>		\$947,371,492

**Sec. C-20. Limit of State's obligation.** If the State's continued obligation for any individual component contained in sections 18 and 19 of this Part 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 Part may not lapse but must be carried forward for the same purpose.

**Sec. C-21. Authorization of payments.** Sections 18 and 19 of this Part 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, 2009 and ending June 30, 2010.

**Sec. C-22. Carrying balance; Management Information Systems program, General Fund account.** Notwithstanding any other provision of law, any balance remaining from the \$3,500,000 appropriation in fiscal year 2007-08 to the Department of Education's Management Information Systems program, General Fund account in Public Law 2007, chapter 240, Part A, section 22 to provide statewide support for certain operational efficiencies, such as GIS routing software and consolidated payroll

and accounting systems, associated with school consolidation that carried forward to fiscal year 2008-09 pursuant to Public Law 2007, chapter 539, Part NN, section 1 does not lapse but must carry forward to June 30, 2011 to be used for the same purpose.

#### PART D

**Sec. D-1.** 20-A MRSA §253, sub-§6, as amended by PL 1985, c. 785, PL A, §78, is further amended to read:

6. **Agricultural education consultant.** The commissioner shall appoint, subject to the Civil Service Law, an Education Specialist **II** or higher or agricultural education consultant to be responsible for supervision of agricultural technical education, including agribusiness and agriculture's relation to the environment.

**Sec. D-2.** **Rename Preschool Handicapped program.** Notwithstanding any other provision of law, the Preschool Handicapped program within the Department of Education is renamed the Child Development Services program.

#### PART E

**Sec. E-1.** 36 MRSA §4062, sub-§1-A, ¶A, as repealed and replaced by PL 2005, c. 12, Pt. N, §1 and affected by §4, is amended to read:

A. For the estates of decedents dying after December 31, 2002, "federal credit" means the maximum credit against the tax on the federal taxable estate for state death taxes determined under the Code, Section 2011 as of December 31, 2002 exclusive of the reduction of the maximum credit contained in the Code, Section 2011(b)(2); the period of limitations under the Code, Section 2011(c); and the termination provision contained in the Code, Section 2011(f). ~~The federal taxable estate is to be determined using the applicable Code as of the date of the decedent's death, except that: The state death tax deduction contained in the Code, Section 2058 must be disregarded. The unified credit must be determined under the Code, Section 2010 as of December 31, 2000. The termination provision contained in the Code, Section 2210 must be disregarded. Notwithstanding any other provision of this Title to the contrary, the tax determined by this chapter for estates of decedents dying after December 31, 2009 must be determined in accordance with the law applicable to decedents dying during calendar year 2009; and~~

~~(1) The state death tax deduction contained in the Code, Section 2058 is to be disregarded;~~

~~(2) The unified credit is to be determined under the Code, Section 2010 as of December 31, 2000;~~

~~(3) For the estates of decedents dying after December 31, 2004, the federal taxable estate must be decreased by an amount equal to the value of Maine qualified terminable interest property in the estate of the decedent; and~~

~~(4) For the estates of decedents dying after December 31, 2004, the federal taxable estate must be increased by an amount equal to the value of Maine elective property in respect of the decedent; and~~

**Sec. E-2.** 36 MRSA §4062, sub-§1-B is enacted to read:

**1-B. Federal taxable estate.** "Federal taxable estate" means the taxable estate as determined using the applicable Code as of the date of the decedent's death except as provided in subsection 1-A, subsection 2 and:

A. ~~The state death tax deduction contained in the Code, Section 2058 must be disregarded;~~

B. ~~For estates of decedents dying after December 31, 2004, the federal taxable estate must be decreased by an amount equal to the value of Maine qualified terminable interest property in the estate of the decedent; and~~

C. ~~For estates of decedents dying after December 31, 2004, the federal taxable estate must be increased by an amount equal to the value of Maine elective property in respect of the decedent.~~

**Sec. E-3.** 36 MRSA §4062, sub-§2, as amended by PL 2007, c. 693, §24, is further amended to read:

2. **Federal gross estate.** "Federal gross estate" means the gross estate of a decedent as determined by the assessor in accordance with the Code, ~~except that, notwithstanding the Code, Section 2035, the value of the gross estate includes the value of all taxable gifts as defined under the Code, Section 2503(a) made by the decedent during the 1-year period ending on the date of the decedent's death, but does not include the value of taxable gifts made prior to January 1, 2008.~~

**Sec. E-4.** 36 MRSA §4062, sub-§2-A, as amended by PL 2005, c. 622, §15, is further amended to read:

2-A. **Maine elective property.** "Maine elective property" means all property in which the decedent at the time of death had a qualified income interest for life and with respect to which, for purposes of determining the tax imposed by this chapter on the estate of a predeceased spouse of the decedent, the federal taxable estate of that predeceased spouse was decreased pursuant to subsection 1-A 1-B, paragraph A, subparagraph (3) B. The value of Maine elective property is the value determined by the assessor in accordance with the Code as if such property were includable in the decedent's federal gross estate pursuant to the Code, Section 2044 and, in the case of estates that do not incur a federal estate tax, as if the estate had incurred a federal estate tax.

**Sec. E-5.** 36 MRSA §4071, sub-§1-A, as enacted by PL 2007, c. 693, §29, is amended to read:

1-A. **State determination of certain estates.** For deaths occurring on or after July 1, 2008 but before January 1, 2010 July 1, 2009, the State Tax Assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for purposes of tax under this chapter within 2 years of the date the return was filed or the date the return is due, whichever is later.

~~For deaths occurring on or after July 1, 2009, the State Tax Assessor is not bound by a final federal determination under subsection 1 if the assessor determines the issue for~~

ENACTED FY2011 BUDGET

APPROVED CHAPTER

STATE OF MAINE

MAR 3 1 '10 571

BY GOVERNOR PUBLIC LAW

IN THE YEAR OF OUR LORD

TWO THOUSAND AND TEN

H.P. 1183 - L.D. 1671

**An Act Making Supplemental Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2010 and June 30, 2011**

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; 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:

**PART A.**

**Sec. A-1. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Accident - Sickness - Health Insurance 0455**

Initiative: Reduces funding by freezing one vacant part-time Accountant I position until January 1, 2011.

GENERAL FUND	2009-10	2010-11
Personal Services	(\$13,139)	(\$14,350)
All Other	(\$2,900)	(\$2,900)
<b>GENERAL FUND TOTAL</b>	<b>(\$16,039)</b>	<b>(\$17,250)</b>

**Bureau of Revenue Services Fund 0885**

Initiative: Reduces funding that will not be expended during the 2010-2011 biennium.

BUREAU OF REVENUE SERVICES FUND	2009-10	2010-11
All Other	(\$150,880)	(\$151,720)
<b>BUREAU OF REVENUE SERVICES FUND TOTAL</b>	<b>(\$150,880)</b>	<b>(\$151,720)</b>

**Capital Construction/Repairs/Improvements - Administration 0059**

Initiative: Reduces funding for repairs in state-owned facilities.

GENERAL FUND	2009-10	2010-11
All Other	(\$21,201)	\$0
<b>GENERAL FUND TOTAL</b>	<b>(\$21,201)</b>	<b>\$0</b>

**Debt Service - Government Facilities Authority 0893**

Initiative: Deappropriates one-time savings for debt service in fiscal year 2010-11 due to a refunding of bonds by the Maine Government Facilities Authority in accordance with the Maine Revised Statutes, Title 4, section 1610.

GENERAL FUND	2009-10	2010-11
All Other	\$0	(\$651,053)
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>(\$651,053)</b>

**Departments and Agencies - Statewide 0016**

Initiative: Reduces funding from departments and agencies statewide to recognize additional savings achieved as a result of the retirement incentive program authorized in Public Law 2009, chapter 213, Part Y.

GENERAL FUND	2009-10	2010-11
Personal Services	(\$1,730,281)	(\$1,730,281)
<b>GENERAL FUND TOTAL</b>	<b>(\$1,730,281)</b>	<b>(\$1,730,281)</b>



Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683 and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$1,735,751,307
<b>Total Debt Service Allocation</b>	
Total debt service allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683-A	\$99,049,370
<b>Total Adjustments and Miscellaneous Costs</b>	
Total adjustments and miscellaneous costs pursuant to the Maine Revised Statutes, Title 20-A, sections 15689 and 15689-A	\$74,663,270
<b>Total Cost of Funding Public Education from Kindergarten to Grade 12</b>	
Total cost of funding public education from kindergarten to grade 12 for fiscal year 2010-11 pursuant to the Maine Revised Statutes, Title 20-A, chapter 606-B	\$1,909,463,947

**Sec. E-33. 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, 2010 and ending June 30, 2011 is calculated as follows:

	2010-11 LOCAL	2010-11 STATE
<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	\$1,031,138,925	\$878,325,022

**Sec. E-34. Limit of State's obligation.** If the State's continued obligation for any individual component contained in sections 32 and 33 of this Part 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 Part may not lapse but must be carried forward for the same purpose.

**Sec. E-35. Authorization of payments.** Sections 32 and 33 of this Part 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, 2010 and ending June 30, 2011.

#### PART F

**Sec. F-1. Lapse; unencumbered balance; BGS - Capital Construction Repair.** Notwithstanding any other provision of law, the State Controller shall lapse \$175,190 from the unencumbered balance in All Other and \$24,809 in Capital Expenditures from the General Fund BGS - Capital Construction Repair Fund account in the Department of Administrative and Financial Services to General Fund unappropriated surplus at the close of fiscal year 2009-10.

**Sec. F-2. Transfer; unexpended funds; Sale of State Property account.** Notwithstanding any other provision of law, the State Controller shall transfer \$55,174 in unexpended funds from the Other Special Revenue Funds, Sale of State Property account in the Department of Administrative and Financial Services to General Fund unappropriated surplus at the close of fiscal year 2009-10.

**Sec. F-3. Transfer; unexpended funds; BPI Insurance and Loss Prevention Property account.** Notwithstanding any other provision of law, the State Controller shall transfer \$22,536 in unexpended funds from the Other Special Revenue Funds, BPI Insurance and Loss Prevention account in the Department of Administrative and Financial Services to General Fund unappropriated surplus at the close of fiscal year 2009-10.

#### PART G

**Sec. G-1. Transfer; unexpended funds; Food Vending Services account.** Notwithstanding any other provision of law, the State Controller shall transfer \$70,000 in unexpended funds from the Other Special Revenue Funds, Food Vending Services account in the Department of Administrative and Financial Services to General Fund unappropriated surplus at the close of fiscal year 2009-10.

**Sec. G-2. Transfer; unexpended funds; Bangor Campus Office Space account.** Notwithstanding any other provision of law, the State Controller shall transfer \$75,000 by June 30, 2010 and \$25,000 by June 30, 2011 in unexpended funds from the Other Special Revenue Funds, Bangor Campus Office Space account in the Department of Administrative and Financial Services to General Fund unappropriated surplus.

**Sec. G-3. Transfer; unexpended funds; Monument for Women Veterans account.** Notwithstanding any other provision of law, the State Controller shall transfer \$9,500 in unexpended funds from the Other Special Revenue Funds, Monument for

**PL 12, Part A**

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2005, June 30, 2006 and June 30, 2007

Part A -

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-41.htm#P2430\\_297631](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-41.htm#P2430_297631)

Part B -

[http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-42.htm#P7079\\_460838](http://www.mainelegislature.org/ros/LOM/LOM122nd/1Pub1-40/Pub1-40-42.htm#P7079_460838)

**PL 1, Part A**

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2009

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/pdf/PUBLIC1.pdf>

**PL213, Part A**

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2009, June 30, 2010 and June 30, 2011

<http://www.mainelegislature.org/ros/LOM/LOM124th/124R1/LR98262.asp>

**PL c. 240, Part A & Part YYYY**

An Act Making Unified Appropriations and Allocations for the Expenditures of State overnment, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2007, June 30, 2008 and June 30, 2009

<http://www.mainelegislature.org/ros/LOM/LOM123rd/pdf/PUBLIC240.pdf>

**PL 2005, c. 457, Part K2**

An Act To Eliminate Pension Cost Reduction Bonding and Provide Replacement Budgeting Measures

[http://www.mainelegislature.org/ros/LOM/LOM122nd/11Pub451-461/Pub451-461-21.htm#P844\\_96843](http://www.mainelegislature.org/ros/LOM/LOM122nd/11Pub451-461/Pub451-461-21.htm#P844_96843)