

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1468

RSU 39

2025 - 2026

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2023)	143.0	+	393.0	+	235.0	=	771.0	+	434.0	=	1,205.0
2) Attending Pupils (October 2024)	138.0	+	386.0	+	219.0	=	743.0	+	430.0	=	1,173.0
3) Attending Pupils Average	140.5	+	389.5	+	227.0	=	757.0	+	432.0	=	1,189.0
							63.67 %		36.33 %		100 %

B) Staff Positions

	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	9.37	(15: 1)	+	22.91	(17:1)	+	13.35	(17:1)	+	27.00	(16:1)	=	72.63	÷	70.0	=	1.04	x	4,592,668	=	4,765,306	=	3,033,925	1,731,381
2) Guidance	0.45	(315: 1)	+	1.24	(315:1)	+	0.72	(315:1)	+	1.92	(225:1)	=	4.32	÷	5.0	=	0.86	x	331,214	=	286,378	=	182,328	104,050
3) Librarians	0.20	(720: 1)	+	0.54	(720:1)	+	0.32	(720:1)	+	0.60	(720:1)	=	1.65	÷	1.0	=	1.65	x	76,531	=	126,383	=	80,464	45,919
4) Health	0.20	(720: 1)	+	0.54	(720:1)	+	0.32	(720:1)	+	0.60	(720:1)	=	1.65	÷	2.8	=	0.59	x	189,448	=	111,733	=	71,137	40,596
5) Education Techs	1.36	(103: 1)	+	3.78	(103:1)	+	0.81	(281:1)	+	1.52	(284:1)	=	7.47	÷	12.0	=	0.62	x	328,661	=	204,716	=	130,336	74,380
6) Library Techs	0.31	(450: 1)	+	0.87	(450:1)	+	0.50	(450:1)	+	0.96	(450:1)	=	2.64	÷	2.0	=	1.32	x	56,474	=	74,608	=	47,501	27,107
7) Clerical	0.78	(180: 1)	+	2.16	(180:1)	+	1.26	(180:1)	+	2.40	(180:1)	=	6.61	÷	4.0	=	1.65	x	172,134	=	284,260	=	180,980	103,280
8) School Admin.	0.51	(275: 1)	+	1.42	(275:1)	+	0.83	(275:1)	+	1.52	(284:1)	=	4.27	÷	4.0	=	1.07	x	422,628	=	451,561	=	287,495	164,066

C) Computation of Benefits:

	Percentage		Elementary Salary		Secondary Salary		Elementary Benefits		Secondary Benefits	
1) Teachers, Guidance, Librarians & Health	26.00%	X	3,367,854		1,921,946		875,642		499,706	
2) Education & Library Technicians	40.00%	X	177,837		101,487		71,135		40,595	
3) Clerical	40.00%	X	180,980		103,280		72,392		41,312	
4) School Administrators	21.00%	X	287,495		164,066		60,374		34,454	

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	X	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	52	52	X	757.0	432.0	39,364	22,464
2) Supplies and Equipment	433	599	X	757.0	432.0	327,781	258,768
3) Professional Development	74	74	X	757.0	432.0	56,018	31,968
4) Instructional Leadership Support	36	36	X	757.0	432.0	27,252	15,552
5) Co- and Extra-Curricular Student	48	144	X	757.0	432.0	36,336	62,208
6) System Administration/Support	135	135	X	757.0	432.0	102,195	58,320
7) Operations & Maintenance	1267	1504	X	757.0	432.0	959,119	649,728

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.9	-405,353	-231,324
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Section 1: Totals

Divided by Attending Pupils:	÷	<u>757.0</u>	<u>432.0</u>
Calculated EPS Rates Per Pupil:	=	8,238	8,737

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Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

		PreK	K-8	9-12	Total
1)	October 2023	69.0 +	688.0 +	304.0 =	1,061.0
2)	October 2024 (may include PreK estimates)	69.0 +	667.0 +	299.0 =	1,035.0
3)	Subsidizable Pupils Average	69.0 +	677.5 +	301.5 =	1,048.0

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	69.0	X	8,238 =	568,422.00
2)	K-8 Pupils	677.5	X	8,238 =	5,581,245.00
3)	9-12 Pupils	301.5	X	8,737 =	2,634,205.50
4)	Adult Education Courses at .1	18.3	X	8,737 =	159,887.10
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	8,238 =	0.00
6)	K-8 Equiv. Instruction Pupils	1.250	X	8,238 =	10,297.50
7)	9-12 Equiv. Instruction Pupils	1.625	X	8,737 =	14,197.63

C) Weighted Counts

(Most Recent Oct Only)

			Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @	0.5552	38.3	X	0.15	X	8,238 = 47,327.31
2)	K-8 Disadvantaged @	0.5552	376.1	X	0.15	X	8,238 = 464,746.77
3)	9-12 Disadvantaged @	0.5552	167.4	X	0.15	X	8,737 = 219,386.07
4)	PreK Multilingual Learners		2.0	X	0.700	X	8,238 = 11,533.20
5)	K-8 Multilingual Learners		11.0	X	0.700	X	8,238 = 63,432.60
6)	9-12 Multilingual Learners		1.0	X	0.700	X	8,737 = 6,115.90

D) Targeted Funds

			Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)		69.0		X	56.00 =	3,864.00
2)	K-8 Student Assessment		677.5		X	56.00 =	37,940.00
3)	9-12 Student Assessment		301.5		X	56.00 =	16,884.00
4)	PreK Technology Resources (Most Recent Oct Only)		69.0		X	123.00 =	8,487.00
5)	K-8 Technology Resources		677.5		X	123.00 =	83,332.50
6)	9-12 Technology Resources		301.5		X	369.00 =	111,253.50
7)	PreK Pupils (Most Recent Oct Only)		69.0	X	0.10	X	8,238 = 56,842.20
8)	K-2 Pupils		225.5	X	0.10	X	8,238 = 185,766.90
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)		38.3	X	0.05	X	8,238 = 15,775.77
10)	K-8 Disadvantaged Targeted		376.1	X	0.05	X	8,238 = 154,915.59
11)	9-12 Disadvantaged Targeted		167.4	X	0.05	X	8,737 = 73,128.69

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment					=	0.00
2)	9-12 Isolated Small School Adjustment					=	0.00

Section 2: Operating Allocation Totals

= 10,528,986.73

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2023 - 2024	114,027.46	X	102.60%	=	116,992.17
2)	Special Education - EPS Allocation		X		=	2,420,342.97
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	732,308.52
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	116,250.00
Total Other Subsidizable Costs					=	3,385,893.66

B)	Teacher Retirement Amount (Normalized Cost)	408,363.43
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Total Adjusted Operating Allocation (Page2)plus Total other Subsidizable Costs plus Teacher Retirement = 14,323,243.82

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 39	11/01/2025	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (First Bond)	1,526,322.53	+	0.00	=	1,526,322.53
		05/01/2026	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (First Bond)	0.00	+	357,891.14	=	357,891.14
		11/01/2025	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (Second Bond)	564,461.82	+	29,824.73	=	594,286.55
		05/01/2026	NEW PREK-8 ELEMENTARY & MIDDLE SCHOOL (Second Bond)	0.00	+	119,296.19	=	119,296.19

2)	Total Debt Service Principal & Interest Payments	2,090,784.35	507,012.06	2,597,796.41
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3)	Approved Lease for 2024 - 25	RSU 39	0.00
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4)	Approved Lease Purchase for 2024 - 25 for	RSU 39	0.00
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Total Debt Service Allocation	=	2,597,796.41
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Section 3 : Total Combined Allocations (Page 2 Adjusted Totalplus Other Subsidizable plus Debt Service)	=	16,921,040.23
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Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	2-Yr Oct Ave. Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution		Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Caribou	946.0	97.58%	13,976,621.32	+	2,534,929.74 =	16,511,551.06
Stockholm	23.5	2.42%	346,622.50	+	62,866.67 =	409,489.17
Total	969.50	100.00%	14,323,243.82		2,597,796.41	16,921,040.23

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Caribou	442,450,000	6.10	2,698,945.00
Stockholm	18,833,333	6.10	114,883.33
Total	461,283,333		2,813,828.33

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality		Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Caribou	16,511,551.06	-	2,698,945.00	6.10	13,812,606.06
Stockholm	409,489.17	-	114,883.33	6.10	294,605.84
Total	16,921,040.23	-	2,813,828.33		14,107,211.90

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Section 5: Totals and Adjustments

Section : 5

		Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment		16,921,040.23	2,813,828.33	14,107,211.90
Totals after adjustment to Local and State Contributions		16,921,040.23	2,813,828.33	14,107,211.90
B) Other Adjustments to State Contribution Only				
1)	Plus Audit Adjustments			0.00
2)	Less Audit Adjustments			0.00
3)	Less Adjustment for Unappropriated Local Contribution			0.00
4)	Less Adjustment for Unallocated Balance in Excess Per Title 20-A, §15689-B, Subsection 6			0.00
5)	Special Education Budgetary Hardship Adjustment			0.00
6)	Career & Technical Education Center Allocation			2,179,244.51
7)	Plus Long-Term Drug Treatment Centers Adjustment			0.00
8)	Education Service Center Member Allocation			0.00
9)	Minimum Teacher's Salary Adjustment			0.00
10)	MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			0.00
11)	MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			(7,341.64)
12)	MultiLingual Learner Hardship funds			0.00
13)	Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution				16,279,114.77
Local and State Percentages Prior to Adjustments :		Local Share % =	16.63 %	State Share % = 83.37 %
Local and State Percentages After Adjustments :		Local Share % =	16.63 %	State Share % = 83.37 %
FYI : 100% EPS Allocation		16,921,040.23		

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Caribou	16,511,551.06	2,698,945.00	95.92%	6.10
Stockholm	409,489.17	114,883.33	4.08%	6.10
Totals	16,921,040.23	2,813,828.33	100.00%	

Preliminary FY 2025-26 Governor’s Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26

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Section : 6

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26