

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

7/21/2026

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

ORG ID : 1468

RSU 39

2026 - 2027

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K	1-5	6-8	PreK-8	9-12	Total
1) Attending Pupils (October 2024)	138.0 +	386.0 +	219.0	= 743.0 +	430.0 =	1,173.0
2) Attending Pupils (October 2025)	131.0 +	383.0 +	244.0	= 758.0 +	414.0 =	1,172.0
3) Attending Pupils Average	134.5 +	384.5 +	231.5	= 750.5 +	422.0 =	1,172.5

64.01 % 35.99 % 100 %

Section : 1

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	8.97	(15:1) +	22.62	(17:1) +	13.62	(17:1) +	26.38	(16:1) =	71.58 ÷	68.0 ÷	1.05	x	4,595,035	=	4,836,734	=	3,095,922	=	1,740,812
2) Guidance	0.43	(315:1) +	1.22	(315:1) +	0.73	(315:1) +	1.88	(225:1) =	4.26 ÷	5.0 =	0.85	x	360,123	=	306,688	=	196,306	=	110,382
3) Librarians	0.19	(720:1) +	0.53	(720:1) +	0.32	(720:1) +	0.59	(720:1) =	1.63 ÷	1.0 =	1.63	x	79,210	=	128,992	=	82,566	=	46,426
4) Health	0.19	(720:1) +	0.53	(720:1) +	0.32	(720:1) +	0.59	(720:1) =	1.63 ÷	2.8 =	0.58	x	196,078	=	114,039	=	72,995	=	41,044
5) Education Techs	1.31	(103:1) +	3.73	(103:1) +	0.82	(281:1) +	1.49	(284:1) =	7.35 ÷	9.0 =	0.82	x	263,024	=	214,762	=	137,466	=	77,296
6) Library Techs	0.30	(450:1) +	0.85	(450:1) +	0.51	(450:1) +	0.94	(450:1) =	2.61 ÷	1.0 =	2.61	x	26,590	=	69,282	=	44,346	=	24,936
7) Clerical	0.75	(180:1) +	2.14	(180:1) +	1.29	(180:1) +	2.34	(180:1) =	6.51 ÷	4.0 =	1.63	x	178,160	=	290,128	=	185,707	=	104,421
8) School Admin.	0.49	(275:1) +	1.40	(275:1) +	0.84	(275:1) +	1.49	(284:1) =	4.22 ÷	4.0 =	1.05	x	423,112	=	445,854	=	285,385	=	160,469

C) Computation of Benefits:

	Percentage	Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X 3,447,789	1,938,664	=	896,425
2) Education & Library Technicians	40.00%	X 181,812	102,232	=	72,725
3) Clerical	40.00%	X 185,707	104,421	=	74,283
4) School Administrators	21.00%	X 285,385	160,469	=	59,931

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	54	54 X	750.5	422.0	40,527	22,788
2) Supplies and Equipment	449	620 X	750.5	422.0	336,975	261,640
3) Professional Development	77	77 X	750.5	422.0	57,789	32,494
4) Instructional Leadership Support	38	38 X	750.5	422.0	28,519	16,036
5) Co- and Extra-Curricular Student	50	150 X	750.5	422.0	37,525	63,300
6) System Administration/Support	135	135 X	750.5	422.0	101,318	56,970
7) Operations & Maintenance	1311	1557 X	750.5	422.0	983,906	657,054

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.9	-414,122	-232,857
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Section 1: Totals

Divided by Attending Pupils:

Calculated EPS Rates Per Pupil:

	6,376,494	÷	750.5	=	8,496	9,013
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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 2024	69.0 +	667.0 +	299.0 =	1,035.0
2) October 2025 (may include PreK estimates)	52.0 +	692.0 +	293.0 =	1,037.0
3) Subsidizable Pupils Average	60.5 +	679.5 +	296.0 =	1,036.0

B) Basic Counts

	Average Pupils	SAU EPS Rates from Page 1	Basic Cost Allocations
1) PreK Pupils (Most Recent Oct Only)	52.0	X	8,496 = 441,792.00
2) K-8 Pupils	679.5	X	8,496 = 5,773,032.00
3) 9-12 Pupils	296.0	X	9,013 = 2,667,848.00
4) Adult Education Courses at .1	0.0	X	9,013 = 0.00
5) PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	8,496 = 0.00
6) K-8 Equiv. Instruction Pupils	1.125	X	8,496 = 9,558.00
7) 9-12 Equiv. Instruction Pupils	1.000	X	9,013 = 9,013.00

C) Weighted Counts (Most Recent Oct Only)

	Pupils	EPS Weights	SAU EPS Rates from Page 1	Weighted Cost Allocations
1) PreK Disadvantaged @ 0.5631	29.3	X	0.15	8,496 = 37,339.92
2) K-8 Disadvantaged @ 0.5631	382.6	X	0.15	8,496 = 487,585.44
3) 9-12 Disadvantaged @ 0.5631	166.7	X	0.15	9,013 = 225,370.07
4) PreK Multilingual Learners	1.0	X	0.700	8,496 = 5,947.20
5) K-8 Multilingual Learners	8.0	X	0.700	8,496 = 47,577.60
6) 9-12 Multilingual Learners	1.0	X	0.700	9,013 = 6,309.10

D) Targeted Funds

	Pupils	EPS Weights	EPS Targeted Amount	Targeted Cost Allocations
1) PreK Student Assessment (Most Recent Oct Only)	52.0	X	58.00 =	3,016.00
2) K-8 Student Assessment	679.5	X	58.00 =	39,411.00
3) 9-12 Student Assessment	296.0	X	58.00 =	17,168.00
4) PreK Technology Resources (Most Recent Oct Only)	52.0	X	127.00 =	6,604.00
5) K-8 Technology Resources	679.5	X	127.00 =	86,296.50
6) 9-12 Technology Resources	296.0	X	382.00 =	113,072.00
7) PreK Pupils (Most Recent Oct Only)	52.0	X	8,496 =	44,179.20
8) K-2 Pupils	219.0	X	8,496 =	186,062.40
9) PreK Disadvantaged Targeted (Most Recent Oct Only)	29.3	X	8,496 =	12,446.64
10) K-8 Disadvantaged Targeted	382.6	X	8,496 =	162,528.48
11) 9-12 Disadvantaged Targeted	166.7	X	9,013 =	75,123.36

E) Isolated Small School Adjustment

1) PreK-8 Isolated Small School Adjustment	=	0.00
2) 9-12 Isolated Small School Adjustment	=	0.00
	=	10,457,279.91

Section 2: Operating Allocation Totals

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Section 3: Other Allocations

A) Other Subsidizable Costs

Section : 3

		Base Year Expenditure	Inflation Adjustment 103.50%		
1)	Gifted & Talented Expenditures from 2024 - 2025	79,810.68	X	=	82,604.05
2)	Special Education - EPS Allocation		X	=	2,510,390.21
3)	Special Education - High-Cost Out-of-District Allocation		X	=	0.00
4)	Transportation Operating - EPS Allocation		X	=	742,173.86
5)	Approved Bus Allocation (Purchase Year FY 26 or earlier)		X	=	123,220.00
	Total Other Subsidizable Costs			=	3,458,388.12
B)	Teacher Retirement Amount (Normalized Cost)				419,593.42

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement =

14,335,261.45

C) Debt Service Allocations

1)	Approved Lease for 2025 - 26	RSU 39			0.00
2)	Approved Lease Purchase for 2025 - 26 for	RSU 39			0.00

	Total Debt Service Allocation	=		0.00
Section 3 : Total Combined Allocations (Page 2 Adjusted Total <i>plus</i> Other Subsidizable <i>plus</i> Debt Service)		=		14,335,261.45

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Section 4 : Calculation of Required Local Contribution - Mill Expectation

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

Section : 4

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	928.5	97.94%	14,039,955.06	0.00 =	14,039,955.06
Stockholm	19.5	2.06%	295,306.39	0.00 =	295,306.39
Total	948.00	100.00%	14,335,261.45	0.00	14,335,261.45

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	485,383,333	5.645	2,739,988.91
Stockholm	19,950,000	5.645	112,617.75
Total	505,333,333		2,852,606.66

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	14,039,955.06	-	5.645	11,299,966.15
Stockholm	295,306.39	-	5.645	182,688.64
Total	14,335,261.45	2,852,606.66		11,482,654.79

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Section 5: Totals and Adjustments

Section : 5

A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment			
Total Allocation	Local Contribution	State Contribution	
14,335,261.45	2,852,606.66	11,482,654.79	
Totals after adjustment to Local and State Contributions			
14,335,261.45	2,852,606.66	11,482,654.79	
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) Multilingual Learner Hardship funds			0.00
7) Career & Technical Education Center Allocation			2,340,449.52
8) Plus Long-Term Drug Treatment Centers Adjustment			0.00
9) Education Service Center Member Allocation			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)			(10,164.99)
12) State approved Debt Principal			2,104,099.85
13) State Approved Debt Interest			932,696.33
14) Minimum Hourly Wage Adjustment			0.00
C) Adjusted State Contribution			
16,849,735.50			
Local and State Percentages Prior to Adjustments :			
Local Share % =	19.90 %	State Share % =	80.10 %
Local and State Percentages After Adjustments :			
Local Share % =	19.90 %	State Share % =	80.10 %
FYI : 100% EPS Allocation			
14,335,261.45			

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****				
Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Caribou	14,039,955.06	2,739,988.91	96.05%	5.645
Stockholm	295,306.39	112,617.75	3.95%	5.645
Totals	14,335,261.45	2,852,606.66	100.00%	

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Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	MaineCare Seed Private	MaineCare Seed Public	EPS SUBSIDY	CTE SUBSIDY	TOTAL SUBSIDY PAID TO DATE	CONSTRUCTION AID (DEBT)	DEBT PAID TO DATE	Total Allocation of Funding
July	0.00	(10,164.99)	956,040.82	195,037.46	1,151,078.28	0.00	0.00	
August	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
September	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
October	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
November	0.00	0.00	956,040.82	195,037.46	0.00	2,584,326.22	0.00	
December	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
January	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
February	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
March	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
April	0.00	0.00	956,040.82	195,037.46	0.00	0.00	0.00	
May	0.00	0.00	956,040.82	195,037.46	0.00	452,469.96	0.00	
June	0.00	0.00	956,040.78	195,037.46	0.00	0.00	0.00	
TOTAL	0.00	(10,164.99)	11,472,489.80	2,340,449.52	1,151,078.28	3,036,796.18	0.00	16,859,900.49

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