RSU 39

PROPOSED BUDGET BOOK
FY 2026–2027

Thoughtful Planning Today – Stronger Schools Tomorrow

The RSU 39 budget supports our mission to provide high-quality education, promote student growth, and foster a strong, connected community.

Our proposed budget reflects thoughtful investments in our students, staff, and schools while maintaining fiscal responsibility.

ACADEMIC ACHIEVEMENT
Supporting high-quality instruction and student success.

INSPIRE COMMUNITY ENGAGEMENT
Building strong relationships and meaningful connections.

CULTIVATE COLLABORATION
Working together to create innovative solutions and shared success.

EXCELLENCE EVERY DAY
Fostering a culture of pride, accountability, and continuous improvement.

IMPORTANT NOTICE

Per State Law, the RSU 39 school budget approval process requires two steps.

STEP 1:

Every school system in the State is required to have a Regional Budget Meeting where the Citizens will vote on each of 11 expense articles. A final budget will be adopted at the end of this meeting.

The meeting will be held on
Wednesday, May 20, 2026
starting at 6:00 p.m.
Caribou Performing Arts Center
(Caribou High School)
308 Sweden Street, Caribou, ME 04736

STEP 2:

There will be a District wide referendum to validate the budget approved on May 20, 2026.
The referendum will be held on Tuesday, June 9, 2026 and voting will be in each city / town at their designated polling place.
The referendum question will be a "Yes" or "No" question.

ARTICLE 1: *Do you favor approving the Regional School Unit 39 budget for the upcoming school year that was adopted at the latest Regional School Unit budget meeting?*

ARTICLE 2: **Do you wish to continue the budget validation referendum process in the Regional School Unit 39 for an additional three (3) years?**

- **A "YES" vote** will require Eastern Aroostook RSU 39 to continue to conduct a referendum to validate its annual school budget for the next three years.
- **A "NO" vote** will discontinue the budget validation referendum for at least three years and provide instead that the annual school budget shall be finally adopted at a meeting of the voters.

RSU 39 REGIONAL BUDGET MEETING	REFERENDUM VOTE
May 20, 2026	June 9, 2026
Caribou Performing Arts Center *(Caribou High School)* 6:00 p.m.	City / Town Polls

RSU 39 LEADERSHIP TEAM

RSU 39 BOARD OF EDUCATION

CARIBOU:	David Keaton, Jacob Beaupre, Jan Tompkins, Lou Willey
STOCKHOLM:	Lindsey Theriault, Chair

RSU ADMINISTRATORS

SUPERINTENDENT OF SCHOOLS	Jane McCall
BUSINESS MANAGER	Cristy St. Peter
DIRECTOR OF LEARNING	Leland Caron
SPECIAL EDUCATION DIRECTOR	Eric McGough
ADULT EDUCATION / CARIBOU LEARNING CENTER DIRECTOR	Travis Barnes
CARIBOU COMMUNITY SCHOOL PRINCIPAL	April Belyea
CARIBOU COMMUNITY SCHOOL ASSISTANT PRINCIPAL	Vacant
CARIBOU HIGH SCHOOL PRINCIPAL	Jamie Selfridge
CARIBOU HIGH SCHOOL ASSISTANT PRINCIPAL	Ben Goodwin
CARIBOU TECHNOLOGY CENTER DIRECTOR	Amy White

BUDGET MESSAGE

Superintendent of Schools, Jane White-McCall

DEAR COMMUNITY MEMBERS,

I want to begin by expressing my gratitude for the unwavering support you show our students and staff every day. Whether you are volunteering in our classrooms, cheering from the sidelines, or simply advocating for the success of our young people, your partnership is what makes our schools thrive. It is because of this strong community spirit that we can provide an environment where our students feel valued, and our educators feel empowered to do their best work.

As we enter the budget season for the 2026–2027 school year, I want to take this opportunity to share how we plan to build on this foundation and remain responsible stewards of the resources you entrust to us.

The focus of the budget is centered on investments in our school safety and building maintenance, as well as expanding career and technical education opportunities that are closely aligned with current workforce needs. We are also committed to maintaining staffing levels to preserve essential programming and manageable class sizes, while continuing to implement instructional practices that are data-informed to better serve our students' academic growth. Every dollar in this proposal has been allocated with the goal of creating a secure, high-quality environment where every student is prepared for the path ahead.

The recommended educational budget for Fiscal Year 2027, as proposed by the Eastern Aroostook RSU No. 39 Board of Education, reflects an increase of $1,470,177, or 5.99%, over the FY26 budget. The majority of this increase covers rising costs in essential areas such as salaries, benefits, and health insurance. This increase is necessary to ensure we continue to support our educational programs effectively.

We recognize that we are operating in a complex economic climate, and we understand the financial pressures facing many households in Caribou and Stockholm. To that end, our leadership team has worked diligently to find internal efficiencies and streamline administrative overhead to offset rising costs in areas such as transportation and utilities. These proactive measures have allowed us to keep the focus of this budget where it belongs, which is directly on the classroom experience.

As we look ahead, it's important to honor the contributions of those who've dedicated their careers to education. We extend our sincere gratitude to retiring staff members Patty Adams, Laurie Dionne, Danny MacDonald, and Cindy McDuffie for their outstanding service and deep commitment to our students.

I also want to recognize the dedication of our entire staff—from educators and support professionals to the central office, administrative team, cooks, and bus drivers/custodians. Your daily efforts create a safe, welcoming, and effective learning environment for all students.

Transparency is a cornerstone of our relationship with the community, and we want to ensure you have every opportunity to engage with this process. We invite you to attend our upcoming **Public Budget Hearing on May 20, 2026, at 6:00 p.m.** in the Caribou Performing Arts Center. Detailed budget documents are also available for your review on the district website.

Thank you for your continued partnership and for the trust you place in us to educate and inspire the next generation of RSU 39.

Jane White-McCall

Superintendent of Schools

PUBLIC BUDGET HEARING
May 20, 2026
at 6:00 p.m.
Caribou Performing Arts Center

DETAILED BUDGET DOCUMENTS
are available for your review on the district website.

BUDGET OVERVIEW

Our budget is driven by rising costs, mandated requirements, and continued investment in our students and programs.

KEY PRIMARY COST DRIVERS

5.99%
$1,470,177
Overall Budget Increase

$1,362,780
Salaries & Benefits Increase
Supporting our dedicated staff and contract obligations.

$473,548
Health Insurance Fixed Increase
Rising healthcare costs are fixed and mandatory.

$10,440
Property & Casualty Insurance Fixed Increase
Insurance premiums continue to rise.

1%
Maine Paid Family & Medical Leave (PFML) (Effective May 1st) We pay half of the contribution

TOTAL INCREASE FROM NON-NEGOTIABLE COSTS | $1,846,768

WE SAVED MONEY!

The total increase from non-negotiable costs ($1,846,768) is more than the overall budget increase (5.99% / $1,470,177).

Estimated Savings
$376,591
Despite rising costs, we're protecting our budget.

76% of employees are in a Collective Bargaining Agreement

THOUGHTFUL PLANNING. FISCAL RESPONSIBILITY.

Investing in our students while managing rising costs.

STUDENTS FIRST
We prioritize student success while managing unavoidable cost increases.

RESPONSIBLE PLANNING
Strategic budgeting helps us maximize resources and minimize impact.

MANDATED COSTS
Many costs are non-negotiable, but we continue to find savings where we can.

STRONG TEAM
Our dedicated staff keeps our schools running and our community strong.

BUDGET BY ARTICLE

Each article represents a specific area of funding.
Voters will be asked to approve or disapprove each article at the Annual Budget Workshop Meeting.

DATE:
May 20th

TIME:
6:00 PM

LOCATION:
Caribou Performing Arts Center

Student Centered	Community Focused	Future Driven	Excellence Every Day

EVERY DOLLAR. EVERY STUDENT. EVERY DAY.

Thoughtful budgeting today builds a stronger tomorrow.

BUDGET CATEGORY DEFINITIONS

BUDGET CATEGORY	INCLUDES THESE DETAILED CATEGORIES
1. Salaries & Benefits	Salaries, Benefits, Stipends
2. Professional Development	Course Reimbursement, Training, Travel, Dues & Fees
3. Instructional Materials & Supplies	Books, Supplies
4. Technology	Tech Devices, Tech Software, Tech Supplies, Software Rental
5. Contracted & Purchased Services	Contracted Services, Purchased Services, Financial Fees / Services, Advertising
6. Operations & Utilities	Utilities, Telephone, Postage
7. Facilities & Equipment	Equipment Purchase, Equipment Rental
8. Transportation	Fuel, Transportation Purchase, Field Trips
9. Insurance	Insurance
10. Tuition & Student Services	Tuition
11. Debt Service & Transfers	Debt Service, Transfer Out

VARIANCE TYPE GUIDANCE

>10% >$5,000

>10% AND >$5,000

YES, EXPLAIN

Variances greater than 10% and greater than $5,000 require explanation.

>$10,000

>$10,000 REGARDLESS OF %

YES, EXPLAIN

Variances greater than $10,000 require explanation, regardless of the percentage.

SMALL-DOLLAR FLUCTUATIONS

NO, UNLESS OPERATIONALLY SIGNIFICANT

Small-dollar fluctuations do not require explanation unless they are operationally significant.

EVERY DOLLAR. EVERY STUDENT. EVERY DAY.

Thoughtful budgeting today builds a stronger tomorrow.

BUDGET BY ARTICLE SUMMARY

The proposed budget invests in students, staff, and schools while maintaining fiscal responsibility. Each article plays a vital role in delivering a high-quality education and supporting our school community.

ARTICLE	CURRENT BUDGET FY 2025–2026	PROPOSED BUDGET FY 2026–2027	DIFFERENCE	PERCENT CHANGE
ARTICLE 1 REGULAR EDUCATION	$7,572,619.91	$7,991,216.16	$418,596.25	5.53%
ARTICLE 2 SPECIAL EDUCATION	$3,110,402.98	$3,745,738.30	$635,335.32	20.43%
ARTICLE 3 CAREER & TECHNICAL EDUCATION	$2,255,924.32	$2,340,449.52	$84,525.20	3.75%
ARTICLE 4 OTHER INSTRUCTION	$693,451.49	$748,762.10	$55,310.61	7.98%
ARTICLE 5 STUDENT & STAFF SUPPORT	$1,933,192.88	$1,816,713.39	$(116,479.49)	–6.03%
ARTICLE 6 SYSTEM ADMINISTRATION	$867,908.15	$1,124,214.48	$256,306.33	29.53%
ARTICLE 7 SCHOOL ADMINISTRATION	$848,348.28	$840,556.95	$(7,791.33)	–0.92%
ARTICLE 8 TRANSPORTATION & BUSES	$1,086,105.47	$1,433,467.92	$347,362.45	31.98%
ARTICLE 9 FACILITIES MAINTENANCE	$2,660,541.19	$2,552,254.20	$(108,286.99)	–4.07%
ARTICLE 10 DEBT SERVICE	$3,402,224.98	$3,302,205.98	$(100,019.00)	–2.94%
ARTICLE 11 OTHER EXPENDITURES	$113,117.43	$118,435.00	$5,317.57	4.70%
TOTAL BUDGET	$24,543,837.08	$26,014,014.00	$1,470,176.92	5.99%

Note: Numbers may not add up due to rounding.

ARTICLE 1:

REGULAR EDUCATION

This article encompasses all regular Pre–K–12 educational programs, including alternative education, English as a Second Language (ESL), and Gifted and Talented (GT) services.

It includes salaries and benefits for teachers, playground aides, and substitute teachers, as well as classroom books, instructional materials, and other educational supplies.

CATEGORY	FY25–26 BUDGET	FY26–27 BUDGET	DIFFERENCE	% CHANGE	EXPLAINED?
Salaries & Benefits	$7,118,526.27	$7,608,178.97	$489,652.70	6.88%	✓
Professional Development	$63,720.80	$66,495.00	$2,774.20	4.35%	—
Contracted & Purchased Services	$38,600.00	$40,000.00	$1,400.00	3.63%	—
Transportation	$2,500.00	$3,650.00	$1,150.00	46.00%	—
Tuition & Student Services	$8,000.00	$6,015.00	$(1,985.00)	-24.81%	—
Facilities & Equipment	$31,100.00	$16,100.00	$(15,000.00)	-48.23%	—
Instructional Supplies & Materials	$164,922.84	$136,677.19	$(28,245.65)	-17.13%	—
Technology	$145,250.00	$114,100.00	$(31,150.00)	-21.45%	—
TOTAL – ARTICLE 1	**$7,572,619.91**	**$7,991,216.16**	**$418,596.25**	**5.53%**	—

EXPLANATION OF VARIANCES

Only variances that meet the criteria in the Variance Type Guidance are explained.

Salaries & Benefits increased by $489,652.70 (6.88%). Increasse due to contractual salary step increases, benefit cost growth, and additional staffing to support enrollment and instructional needs.

ARTICLE 1:

Shall RSU 39 be authorized to expend **$7,991,216.16** for Regular Education.

BOARD OF EDUCATION RECOMMENDS:

$7,991,216.16

ARTICLE 2:

SPECIAL EDUCATION

This article includes all special education programs, including instructional speech pathology, psychological evaluations, physical therapy, occupational therapy, out-of-district services, and the administration of these programs.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Salaries & Benefits	$2,939,359.52	$3,418,164.80	$478,805.28	16.29%	✓
Contracted & Purchased Services	$89,400.00	$222,000.00	$132,600.00	148.32%	✓
Professional Development	$46,553.50	$76,325.00	$29,771.50	63.95%	✓
Instructional Supplies & Materials	$17,439.96	$25,384.50	$7,944.54	45.55%	—
Facilities & Equipment	$1,200.00	$1,200.00	—	0.00%	—
Operations & Utilities	$2,600.00	$2,600.00	—	0.00%	—
Transportation	$200.00	—	($200.00)	-100.00%	—
Technology	$1,150.00	$64.00	($1,086.00)	-94.43%	—
Tuition & Student Services	$12,500.00	—	($12,500.00)	-100.00%	—
TOTAL – ARTICLE 2	$3,110,402.98	$3,745,738.30	$635,335.32	20.43%	—

EXPLANATION OF VARIANCES

- **Salaries & Benefits** increased by $478,805.28 (16.29%). Increase due to contractual salary step increases and higher benefit costs. The budget maintains current staffing levels to continue providing consistent educational opportunities and support for students without adding new teaching positions.
- **Contracted & Purchased Services** increased by $132,600 (148.32%). Increase due to higher out-of-district placements and related services, including specialized instruction and therapies.
- **Professional Development** increased by $29,771.50 (63.95%). Increase to provide additional training for staff to support specialized instruction and compliance requirements.

ARTICLE 2:

Shall RSU 39 be authorized to expend **$3,745,738.30** for Special Education.

BOARD OF EDUCATION RECOMMENDS:

$3,745,738.30

ARTICLE 3:

CAREER & TECHNICAL EDUCATION

This article includes all vocational instructional programs, as well as the administration, operation, and maintenance of the technical center. Student support services, including guidance, health, library services, instructional staff training, and technology, are also included.

This article does not affect the tax payer.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Salaries & Benefits	$1,601,480.06	$1,715,580.50	$114,100.44	7.12%	✓
Instructional Supplies & Materials	$240,062.06	$253,094.06	$13,032.00	5.43%	✓
Professional Development	$53,940.00	$61,050.00	$7,110.00	13.18%	—
Transportation	$63,227.20	$68,727.20	$5,500.00	8.70%	—
Facilities & Equipment	$3,000.00	$3,000.00	—	0.00%	—
Operations & Utilities	$41,200.00	$41,200.00	—	0.00%	—
Insurance	$21,200.00	$19,900.00	($1,300.00)	-6.13%	—
Technology	$26,115.00	$24,560.60	($1,554.40)	-5.95%	—
Contracted & Purchased Services	$205,700.00	$153,337.16	($52,362.84)	-25.46%	—
TOTAL – ARTICLE 3	**$2,255,924.32**	**$2,340,449.52**	**$84,525.20**	**3.75%**	—

EXPLANATION OF VARIANCES

Instructional Supplies & Materials increased by $13,032 (5.43%).

Increase due to rising costs of materials and equipment used in vocational programs.

Salaries & Benefits increased by $114,100 (7.12%).

Increase due to contractual salary step increases and higher benefit costs. The budget maintains current staffing levels to continue providing quality vocational education.

ARTICLE 3:

Shall RSU 39 be authorized to expend **$2,340,449.52** for Career & Technical Education.

BOARD OF EDUCATION RECOMMENDS:

$2,340,449.52

ARTICLE 4:

OTHER INSTRUCTION

This article includes co-curricular, extracurricular, and summer school programs. It covers athletic directors, advisors, coaching salaries. referees, and uniforms. Also included are costs associated with facility use for in-district events and the transportation of students to out-of-district events.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Salaries & Benefits	$429,078.49	$510,187.20	$81,108.71	18.90%	✓
Technology	$1,600.00	$3,148.00	$1,548.00	96.75%	—
Contracted & Purchased Services	$63,400.00	$63,850.00	$450.00	0.71%	—
Operations & Utilities	$2,200.00	$2,200.00	—	0.00%	—
Transportation	$33,000.00	$33,000.00	—	0.00%	—
Professional Development	$56,990.00	$48,095.00	($8,895.00)	-15.61%	—
Instructional Supplies & Materials	$96,183.00	$87,281.90	($8,901.10)	-9.25%	—
Facilities & Equipment	$11,000.00	$1,000.00	($10,000.00)	-90.91%	—
TOTAL – ARTICLE 4	**$693,451.49**	**$748,762.10**	**$55,310.61**	**7.98%**	—

EXPLANATION OF VARIANCES

Salaries & Benefits increased by $81,108.71 (18.90%).

Increase due to step increases on coaching positions and rising benefit costs.

ARTICLE 4:

Shall RSU 39 be authorized to expend **$748,762.10** for Other Instruction.

BOARD OF EDUCATION RECOMMENDS:

$748,762.10

ARTICLE 5:

STUDENT AND STAFF SUPPORT

This article includes services provided by guidance counselors, nurses, library staff, and technology staff. It also covers the administration of student assessments, instructional improvement initiatives, and staff training. Major supply items in this category include computer hardware and software for instructional use, library books, student assessment materials, and medical and nursing supplies.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Instructional Supplies & Materials	$36,566.00	$44,014.50	$7,448.50	20.37%	—
Facilities & Equipment	$2,600.00	$3,050.00	$450.00	17.31%	—
Operations & Utilities	$7,450.00	$7,750.00	$300.00	4.03%	—
Contracted & Purchased Services	$32,851.13	$33,134.77	$283.64	0.86%	—
Insurance	$390.00	$390.00	—	0.00%	—
Professional Development	$49,145.75	$46,590.00	($2,555.75)	-5.20%	—
Technology	$183,095.00	$151,576.25	($31,518.75)	-17.21%	—
Salaries & Benefits	$1,621,095.00	$1,530,207.87	($90,887.13)	-5.61%	—
TOTAL – ARTICLE 5	$1,933,192.88	$1,816,713.39	($116,479.49)	-6.03%	—

EXPLANATION OF VARIANCES

All variances for this article do not meet the criteria in the Variance Type Guidance and are not required to be explained.

ARTICLE 5:

Shall RSU 39 be authorized to expend **$1,816,713.39** for Student and Staff Support.

BOARD OF EDUCATION RECOMMENDS:

$1,816,713.39

ARTICLE 6:

SYSTEM ADMINISTRATION

This article includes the functions of the Board of Education, Superintendent of Schools, and business office. It also covers costs associated with the administration of the school district, including legal fees, annual audit services, and liability insurance coverage.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Salaries & Benefits	$620,583.15	$865,071.53	$244,488.38	39.40%	✓
Insurance	$49,200.00	$57,000.00	$7,800.00	15.85%	—
Technology	$43,600.00	$51,001.95	$7,401.95	16.98%	—
Contracted & Purchased Services	$95,000.00	$93,000.00	($2,000.00)	-2.11%	—
Facilities & Equipment	$1,600.00	$1,600.00	—	0.00%	—
Instructional Supplies & Materials	$19,000.00	$19,000.00	—	0.00%	—
Operations & Utilities	$7,000.00	$7,000.00	—	0.00%	—
Professional Development	$31,925.00	$30,541.00	($1,384.00)	-4.34%	—
TOTAL – ARTICLE 6	$867,908.15	$1,124,214.48	$256,306.33	29.53%	—

EXPLANATION OF VARIANCES

Salaries & Benefits increased by $244,488.38 (39.40%).

Increase due to contractual salary step increases and higher benefit costs. The budget maintains current staffing levels to support direct administration.

ARTICLE 6:

Shall RSU 39 be authorized to expend **$1,124,214.48** for System Administration.

BOARD OF EDUCATION RECOMMENDS:

$1,124,214.48

ARTICLE 7:

SCHOOL ADMINISTRATION

This article includes the services of principals and clerical support staff, as well as administrative supplies, professional dues, student-based fees, and graduation expenses.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Technology	$15,900.00	$43,439.18	$27,539.18	173.20%	✓
Instructional Supplies & Materials	$12,315.00	$26,670.00	$14,355.00	116.57%	✓
Professional Development	$23,962.00	$34,680.00	$10,718.00	44.73%	✓
Facilities & Equipment	$12,700.00	$12,700.00	—	0.00%	—
Operations & Utilities	$17,800.00	$17,200.00	($600.00)	-3.37%	—
Salaries & Benefits	$765,671.28	$705,867.77	($59,803.51)	-7.81%	—
TOTAL – ARTICLE 7	$848,348.28	$840,556.95	($7,791.33)	-0.92%	—

EXPLANATION OF VARIANCES

Only variances that meet the criteria in the Variance Type Guidance are explained.

- **Technology** increased by $27,539.18 (173.20%). Increase due to district-wide network upgrades, cybersecurity enhancements, and additional instructional technology investments.
- **Instructional Supplies & Materials** increased by $14,355.00 (116.57%). Increase due to expanded classroom resources and materials to support curriculum and instruction.
- **Professional Development** increased by $10,718.00 (44.73%). Increase to support staff training, leadership development, and ongoing education.

ARTICLE 7:

Shall RSU 39 be authorized to expend **$840,556.95** for School Administration.

BOARD OF EDUCATION RECOMMENDS:

$840,556.95

ARTICLE 8:

TRANSPORTATION & BUSES

This article includes the costs associated with transporting students to and from school. This category includes the salaries and benefits of bus drivers and mechanics, school bus maintenance, vehicle fuel, and utility costs associated with the bus garage.

Category	FY25-26 Budget	FY26-27 Budget	Difference	% Change	Explained?
Transportation	$271,100.00	$421,000.00	$149,900.00	55.29%	✓
Salaries & Benefits	$532,525.47	$663,267.92	$130,742.45	24.55%	✓
Contracted & Purchased Services	$91,000.00	$137,000.00	$46,000.00	50.55%	✓
Insurance	$30,400.00	$40,400.00	$10,000.00	32.89%	✓
Operations & Utilities	$21,630.00	$27,150.00	$5,520.00	25.52%	—
Instructional Supplies & Materials	$127,950.00	$130,600.00	$2,650.00	2.07%	—
Technology	$4,000.00	$5,550.00	$1,550.00	38.75%	—
Professional Development	$7,500.00	$8,500.00	$1,000.00	13.33%	—
TOTAL – ARTICLE 8	$1,086,105.47	$1,433,467.92	$347,362.45	31.98%	—

EXPLANATION OF VARIANCES

- **Transportation** increased by $149,900 (55.29%). Increase due to rising fuel costs and expanded bus routes.
- **Salaries & Benefits** increased by $130,742 (24.55%). Increase due to salary increases and higher benefit costs.
- **Contracted & Purchased Services** increased by $46,000 (50.55%). Increase due to higher maintenance and repair service costs and bus purchase.
- **Insurance** increased by $10,000 (32.89%). Increase due to higher liability and property insurance premiums.

ARTICLE 8:

Shall RSU 39 be authorized to expend **$1,433,467.92** for Transportation & Buses.

BOARD OF EDUCATION RECOMMENDS:

$1,433,467.92

ARTICLE 9:

FACILITIES MAINTENANCE

This article includes custodial and maintenance staff, cleaning and repair supplies for buildings and grounds, and purchased services related to planned facility projects. It also includes minor capital loan payments for energy projects completed at Caribou High School and Limestone Community School.

Utilities specific to the Vocational Center (Article 3) and the Bus Garage (Article 8 – Transportation) are accounted for within those respective cost centers.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Instructional Supplies & Materials	$236,650.00	$266,550.00	$29,900.00	12.63%	✓
Operations & Utilities	$293,975.00	$319,375.00	$25,400.00	8.64%	✓
Technology	—	$7,250.00	$7,500.00	N/A	—
Professional Development	$6,400.00	$7,250.00	$850.00	13.28%	—
Facilities & Equipment	$60,000.00	$60,000.00	—	0.00%	—
Insurance	$106,300.00	$101,000.00	($5,300.00)	–4.99%	—
Transportation	$250,000.00	$242,500.00	($7,500.00)	–3.00%	—
Salaries & Benefits	$1,162,466.19	$1,131,721.21	($30,744.98)	–2.64%	—
Contracted & Purchased Services	$544,750.00	$416,357.99	($128,392.01)	–23.57%	—
TOTAL – ARTICLE 9	$2,660,541.19	$2,552,254.20	($108,286.99)	–4.07%	—

EXPLANATION OF VARIANCES

- **Instructional Supplies & Materials** increased by $29,900.00 (12.63%).
  Increases due to higher costs for cleaning and repair supplies.
- **Operations & Utilities** increased by $25,400.00 (8.64%).
  Increases due to higher electricity, heating, and water costs.

ARTICLE 9:

Shall RSU 39 be authorized to expend **$2,552,254.20** for Facilities Maintenance.

BOARD OF EDUCATION RECOMMENDS:

$2,552,254.20

ARTICLE 10:

DEBT SERVICE

This article includes debt service for major capital improvement projects, including the new school and the property at 11 Glenn Street.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Debt Service & Transfers	$3,402,224.98	$3,302,205.98	$(100,019.00)	–2.94%	✓
TOTAL – ARTICLE 10	$3,402,224.98	$3,302,205.98	$(100,019.00)	–2.94%	✓

EXPLANATION OF VARIANCES

- **Debt Service & Transfers** decreased by $100,019.00 (–2.94%).

  Decrease due to lower scheduled principal payments on existing debt.

ARTICLE 10:

Shall RSU 39 be authorized to expend **$3,302,205.98** for Debt Service.

This article does not affect the tax payer.

BOARD OF EDUCATION RECOMMENDS:

$3,302,205.98

ARTICLE 11:

OTHER EXPENDITURES

This article includes the portion of the Nutrition Program supported by the general fund. It covers the Program Director position and an interfund transfer to offset costs not reimbursed by the State or funded through school lunch fees. Also included are bus transportation costs for outside organizations, with related revenue recorded in a bus rental revenue account.

Category	FY25–26 Budget	FY26–27 Budget	Difference	% Change	Explained?
Salaries & Benefits	$62,117.43	$67,435.00	$5,317.57	8.56%	✓
Debt Service & Transfers	$50,000.00	$50,000.00	$0.00	0.00%	—
Transportation	$1,000.00	$1,000.00	$0.00	0.00%	—
TOTAL – ARTICLE 11	$113,117.43	$118,435.00	$5,317.57	4.70%	—

EXPLANATION OF VARIANCES

Salaries & Benefits increased by $5,317.57 (8.56%).

Increase due to salary increases and higher benefit costs.

ARTICLE 11:

Shall RSU 39 be authorized to expend **$118,435.00** for Other Expenditures.

BOARD OF EDUCATION RECOMMENDS:

$118,435.00

ARTICLE 12:

STATE / LOCAL EPS FUNDING ALLOCATION

ARTICLE 12: To see what sum RSU 39 will appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to see what sum RSU 39 will raise and assess as each municipality's contribution to the total cost of funding public education from pre-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. Recommended amounts set forth below:

TOTAL APPROPRIATED (by municipality):

City of Caribou:	$14,031,355.93
Town of Stockholm:	$295,125.52

RSU TOTAL APPROPRIATED: **$14,326,481.45**

TOTAL RAISED (by municipality):

City of Caribou:	$2,739,988.91
Town of Stockholm:	$112,617.75

RSU TOTAL RAISED: **$2,852,606.66**

RSU 39's contribution to the total cost of funding public education from pre-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 RSU 39 must raise and assess in order to receive the full amount of state dollars.

ARTICLE 13:

NON-STATE FUNDED DEBT SERVICE

ARTICLE 13: To see what sum RSU 39 will raise and appropriate for the annual payments on debt service previously approved by RSU 39 voters for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of RSU 39's contribution to the total cost of funding public education from pre-kindergarten to grade 12.

BOARD OF EDUCATION RECOMMENDS

$179,748.40

RSU 39's contribution to the total cost of funding public education from pre-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 RSU 39 must raise and assess in order to receive the full amount of state dollars.

ARTICLE 14:

ADDITIONAL LOCAL FUNDS

ARTICLE 14: (Written ballot required). To see what sum RSU 39 will raise and appropriate in additional local funds (Recommend **$3,208,808.06**), which exceeds the State's Essential Programs and Services allocation model by (Recommend **$3,208,808.06**) as required to fund the budget recommended by the Board of Education.

The Board of Education recommends **$3,208,808.06** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **$3,208,808.06**:

BOARD OF EDUCATION RECOMMENDS

$3,208,808.06

EXPLANATION:

The additional local funds are those locally raised funds over and above RSU 39's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve RSU 39 budget for educational programs.

REASONS FOR EXCEEDING THE STATE'S ESSENTIAL PROGRAMS AND SERVICES FUNDING MODEL:

- Special Education
- Facilities Maintenance
- Transportation & Buses

ARTICLE 15:

SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 15: To see what sum RSU 39 will authorize the Board of Education to expend for the fiscal year beginning July 1, 2026 and ending June 30, 2027 from RSU 39's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

BOARD OF EDUCATION RECOMMENDS

$26,014,014.00

SCHEDULES FOR VOTING

ON JUNE 9, 2026

CITY OF CARIBOU

Caribou Wellness Center
55 Bennett Drive

8:00 a.m. – 8:00 p.m.

TOWN OF STOCKHOLM

Stockholm Town Office
62 School Street

10:00 a.m. – 8:00 p.m.

YOUR VOTE. OUR FUTURE.

Thank you for participating in the future of RSU 39!