

State of Maine - Office of the State Controller
STACAP - Statewide Cost Allocation Plan

FY2026 Indirect Cost Rates

Dept	STACAP Unit	Unit Title	Indirect Cost Rate
01A	001	01001 DEPARTMENT OF AGRICULTURE, CONSERVATION AND FORESTRY	3.410%
01A	669	01669 BUREAU OF FORESTRY (AKA MAINE FOREST SERVICE)	3.354%
01A	670	01670 BUREAU OF PARKS AND LANDS	4.452%
01A	671	01671 DIVISION OF GEOLOGY AND NATURAL AREAS	0.000%
01A	672	01672 BUREAU OF RESOURCE INFORMATION AND LAND USE PLANNING	9.070%
01A	675	01675 DIVISION OF QUALITY ASSURANCE AND REGULATION	0.000%
01A	676	01676 DIVISION OF ANIMAL AND PLANT HEALTH	0.000%
01A	677	01677 BUREAU OF AGRICULTURE, FOOD AND RURAL RESOURCES	5.005%
02A	028	02028 DIVISION OF ADMINISTRATIVE SERVICES	0.000%
02A	029	02029 BUREAU OF FINANCIAL INSTITUTIONS	1.467%
02A	030	02030 BUREAU OF CONSUMER CREDIT PROTECTION	2.293%
02A	031	02031 BUREAU OF INSURANCE	1.362%
02A	032	02032 OFFICE OF SECURITIES	1.750%
02A	041	02041 OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION	1.961%
02B	382	02382 STATE BOARD OF OPTOMETRY	4.273%
02C	383	02383 BOARD OF OSTEOPATHIC LICENSURE	3.469%
02D	313	02313 BOARD OF DENTAL PRACTICE	0.000%
02E	322	02322 STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS	2.936%
02M	373	02373 BOARD OF LICENSURE IN MEDICINE	1.914%
02N	380	02380 STATE BOARD OF NURSING	1.874%
03A	201	03201 DEPARTMENT OF CORRECTIONS	1.885%
03A	201J	03201 JUVENILE JUSTICE ADVISORY GROUP	1.885%
03A	208	03208 STATE PAROLE BOARD	0.000%
03A	237	03237 DIVISION OF PROBATION AND PAROLE	1.224%
03A	237A	03237 JUVENILE COMMUNITY CORRECTIONS	1.224%
03A	473	03473 OFFICE OF ADVOCACY (CORRECTIONS)	0.000%
03A	615	03615 OFFICE OF VICTIM SERVICES	1.364%
03B	206	03206 STATE PRISON	1.242%
03B	678	03678 BOLDUC CORRECTIONAL FACILITY	1.217%
03C	205	03205 MAINE CORRECTIONAL CENTER	1.393%
03D	220	03220 DOWNEAST CORRECTIONAL FACILITY	2.079%
03E	211	03211 CHARLESTON CORRECTIONAL FACILITY	0.000%
03E	225	03225 MOUNTAIN VIEW YOUTH DEVELOPMENT CENTER	1.408%
03F	204	03204 LONG CREEK YOUTH DEVELOPMENT CENTER	1.329%
05A	071	05071 DEPARTMENT OF EDUCATION	2.726%
05A	071A	05071 LEADERSHIP TEAM	2.726%
05A	071B	05071 MAGNET SCHOOLS	2.726%
05A	071F	05071 FEDERAL PROGRAM SERVICES TEAM	2.726%
05A	071H	05071 CLIMATE EDUCATION PROFESSIONAL DEVELOPMENT PILOT PROGRAM	2.726%
05A	071K	05071 LEARNING THROUGH TECHNOLOGY TEAM	2.726%
05A	071L	05071 LEARNING SYSTEMS TEAM	2.726%
05A	071M	05071 SCHOOL FINANCE AND OPERATIONS TEAM	2.726%
05A	071O	05071 OFFICE OF WORKFORCE DEVELOPMENT AND INNOVATIVE PATHWAYS	2.726%
05A	071P	05071 SPECIAL SERVICES TEAM	2.726%
05A	071R	05071 PK-20, ADULT EDUCATION AND FEDERAL PROGRAMS TEAM	2.726%
05A	071S	05071 SUPPORT SYSTEMS TEAM	2.726%
05A	071T	05071 TEACHER RETIREMENT	2.726%
05A	071W	05071 SCHOOL AND STUDENT SUPPORTS	2.726%
05A	071X	05071 FACILITIES, SAFETY AND TRANSPORTATION	2.726%
05C	071U	05071 EDUCATION UNORGANIZED TERRITORY	2.726%
05A	071Z	05071 MAINE SCHOOL SAFETY CENTER	2.726%

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Dept	Unit	Unit Title	Rate
06A	096	06096 DEPARTMENT OF ENVIRONMENTAL PROTECTION	4.527%
06A	096A	06096 BUREAU OF AIR QUALITY	4.527%
06A	096B	06096 BUREAU OF WATER QUALITY	4.527%
06A	096C	06096 LAND RESOURCES	4.527%
06A	096D	06096 BUREAU OF REMEDIATION AND WASTE MANAGEMENT	4.527%
06A	096F	06096 OFFICE OF THE COMMISSIONER	4.527%
06A	101	06101 BOARD OF ENVIRONMENTAL PROTECTION	2.592%
07A	102	07102 (OFFICE OF) GOVERNOR	5.963%
07A	102H	07102 MAINE LAND AND WATER RESOURCES COUNCIL	5.963%
07A	102J	07102 GOVERNOR'S BOARD ON EXECUTIVE CLEMENCY	5.963%
07A	102P	07102 GOVERNOR'S SELECT COMMITTEE ON JUDICIAL APPOINTMENTS	5.963%
07A	647	07647 GOVERNOR'S ENERGY OFFICE	1.482%
07B	105	07105 STATE PLANNING OFFICE	0.000%
07B	113	07113 LAND FOR MAINE'S FUTURE BOARD	0.000%
07H	413	07413 (OFFICE OF) PUBLIC ADVOCATE	1.262%
09A	137	09137 DEPARTMENT OF INLAND FISHERIES AND WILDLIFE	4.313%
09A	167	09167 DIVISION OF LICENSING AND REGISTRATION	2.106%
09A	189	09189 BUREAU OF RESOURCE MANAGEMENT	3.170%
09A	218	09218 BUREAU OF WARDEN SERVICE	1.404%
09A	236	09236 DIVISION OF PUBLIC INFORMATION AND EDUCATION	2.904%
09A	585	09585 MAINE OUTDOOR HERITAGE FUND BOARD	12.949%
10A	144	10144 DEPARTMENT OF HEALTH AND HUMAN SERVICES - FORMERLY DHS	3.126%
10A	144A	10144 MAINE CENTER FOR DISEASE CONTROL AND PREVENTION	3.126%
10A	144B	10144 OFFICE FOR FAMILY INDEPENDENCE	3.126%
10A	144C	10144 OFFICE OF PUBLIC & LEGISLATIVE AFFAIRS (HUMAN SVCS)	3.126%
10A	144D	10144 OFFICE OF MAINECARE SERVICES	3.126%
10A	144E	10144 DIVISION OF ENVIRONMENTAL HEALTH	3.126%
10A	144F	10144 DIVISION OF POPULATION HEALTH	3.126%
10A	144G	10144 OFFICE OF AGING AND DISABILITY SERVICES	3.126%
10A	144H	10144 OFFICE OF SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES	3.126%
10A	144M	10144 FINANCE	3.126%
10A	144R	10144 DISTRICT OPERATIONS	3.126%
10A	144S	10144 OFFICE OF PROGRAMS (HUMAN SERVICES)	3.126%
10A	144V	10144 DIVISION OF INFECTIOUS DISEASE	3.126%
10A	144Y	10144 HEALTH AND ENVIRONMENTAL TESTING LABORATORY(HUMAN SERVICES)	3.126%
10A	144Z	10144 DIVISION OF DISABILITY DETERMINATION SERVICES	3.126%
10A	148	10148 OFFICE OF CHILD AND FAMILY SERVICES	4.362%
10A	149	10149 BUREAU OF ELDER AND ADULT SERVICES	0.000%
10A	560	10560 MAINE PUBLIC DRINKING WATER COMMISSION	4.009%
10A	686	10686 RIVERVIEW PSYCHIATRIC CENTER	2.283%
10A	687	10687 DOROTHEA DIX PSYCHIATRIC CENTER	2.307%
12A	150	12150 DIVISION FOR THE BLIND AND VISUALLY IMPAIRED	3.201%
12A	152	12152 BUREAU OF REHABILITATION SERVICES	1.995%
12A	168	12168 OFFICE OF THE COMMISSIONER	2.965%
12A	169	12169 BUREAU OF UNEMPLOYMENT COMPENSATION	1.499%
12A	170	12170 BUREAU OF LABOR STANDARDS	2.092%
12A	594	12594 CENTER FOR WORKFORCE RESEARCH AND INFORMATION	3.140%
12A	605	12605 STATE WORKFORCE INVESTMENT BOARD	3.084%
12A	702	12702 PAID FAMILY AND MEDICAL LEAVE PROGRAM	2.101%
12D	180	12180 MAINE LABOR RELATIONS BOARD	19.330%
12E	597	12597 BUREAU OF EMPLOYMENT SERVICES	5.084%
13A	188	13188 DEPARTMENT OF MARINE RESOURCES	4.595%
13A	188A	13188 BUREAU OF POLICY AND MANAGEMENT	4.595%
13A	188B	13188 DIVISION OF AQUACULTURE	4.595%
13A	188C	13188 BUREAU OF PUBLIC HEALTH	4.595%
13A	188D	13188 DIVISION OF COMMUNITY RESOURCE DEVELOPMENT	4.595%
13A	188P	13188 BUREAU OF MARINE PATROL	4.595%
13A	188R	13188 BUREAU OF SEA RUN FISHERIES AND HABITAT	4.595%

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Dept	Unit	Unit Title	Rate
13A	188S	13188 BUREAU OF MARINE SCIENCE	4.595%
15A	210	15210 DEPARTMENT OF DEFENSE, VETERANS AND EMERGENCY MANAGEMENT	2.787%
15A	210A	15210 ADMINISTRATIVE SERVICES DIVISION	2.787%
15A	213	15213 MILITARY BUREAU	1.169%
15A	214	15214 MAINE EMERGENCY MANAGEMENT AGENCY	2.824%
15A	215	15215 BUREAU OF MAINE VETERANS' SERVICES	2.883%
16A	163	16163 EMERGENCY MEDICAL SERVICES BOARD	14.873%
16A	219	16219 DEPARTMENT OF PUBLIC SAFETY	3.097%
16A	219E	16219 CONSOLIDATED EMERGENCY COMMUNICATIONS BUREAU	3.097%
16A	221	16221 BUREAU OF HIGHWAY SAFETY	0.778%
16A	222	16222 BUREAU OF STATE POLICE	2.240%
16A	224	16224 OFFICE OF THE STATE FIRE MARSHAL	1.262%
16A	228	16228 MAINE CRIMINAL JUSTICE ACADEMY	14.922%
16A	230	16230 MAINE DRUG ENFORCEMENT AGENCY	0.485%
16A	633	16633 GAMBLING CONTROL BOARD	1.841%
16A	656	16656 BUREAU OF CAPITOL POLICE	0.000%
17A	229	17229 DEPARTMENT OF TRANSPORTATION	0.000%
17A	231	17231 BUREAU OF FINANCE AND ADMINISTRATION	2.376%
17A	232	17232 BUREAU OF PLANNING	0.000%
17A	234	17234 BUREAU OF MAINTENANCE AND OPERATIONS	0.817%
17A	246	17246 BUREAU OF PROJECT DEVELOPMENT	0.761%
17B	232	17232 BUREAU OF PLANNING	0.000%
17B	243	17243 BUREAU OF TRANSPORTATION SERVICES	0.000%
17C	232	17232 BUREAU OF PLANNING	0.000%
17E	232	17232 BUREAU OF PLANNING	0.000%
18B	127	18127 OFFICE OF INFORMATION TECHNOLOGY	3.655%
18B	127A	18127 OFFICE OF THE CHIEF INFORMATION OFFICER	3.655%
18F	106	18106 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES	0.000%
18F	117	18117 BUREAU OF THE BUDGET	0.000%
18F	119	18119 OFFICE OF THE STATE CONTROLLER	0.000%
18F	125	18125 BUREAU OF REVENUE SERVICES	4.337%
18F	185	18185 STATE CLAIMS COMMISSION	8.296%
18H	389	18389 BUREAU OF HUMAN RESOURCES	3.703%
18K	106	18106 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES	0.000%
18L	553	18553 BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS	5.578%
18M	691	18691 MARIJUANA	3.143%
18P	554	18554 BUREAU OF GENERAL SERVICES	4.663%
18P	555	18555 CENTRAL FLEET MANAGEMENT DIVISION	2.748%
18R	133	18133 DIVISION OF RISK MANAGEMENT	1.164%
18S	350	18350 STATE EMPLOYEE HEALTH COMMISSION	0.148%
18W	389	18389 DIVISION OF WORKERS' COMPENSATION	3.703%
19A	100	19100 DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT	4.656%
19A	498	19498 OFFICE OF COMMUNITY DEVELOPMENT	13.214%
19A	499	19499 OFFICE OF BUSINESS DEVELOPMENT	6.307%
19A	499A	19499 OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP	6.307%
19A	501	19501 OFFICE OF TOURISM	0.211%
19A	536	19536 MAINE SMALL BUSINESS AND ENTREPRENEURSHIP COMMISSION	0.000%
19A	631	19631 OFFICE OF INNOVATION	0.350%
19A	689	19689 OFFICE OF BROADBAND DEVELOPMENT	0.000%
26A	239	26239 DEPARTMENT OF THE ATTORNEY GENERAL	2.762%
26A	239D	26239 DISTRICT ATTORNEYS	2.762%
26A	242	26242 OFFICE OF CHIEF MEDICAL EXAMINER FOR THE STATE	4.424%
26A	550	26550 VICTIMS' COMPENSATION BOARD	1.897%
27A	244	27244 OFFICE OF THE STATE AUDITOR	4.618%
27A	244D	27244 AUDIT BUREAU	4.618%
27A	244M	27244 MUNICIPAL BUREAU (AUDIT)	4.618%
27A	244U	27244 UNORGANIZED TERRITORY	4.618%
28A	248	28248 (OFFICE OF) TREASURER OF STATE	13.874%

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Dept	Unit	Unit Title	Rate
29A	250	29250 DEPARTMENT OF THE SECRETARY OF STATE	4.736%
29A	250C	29250 OFFICE OF PLANNING	4.736%
29A	250D	29250 ADMINISTRATIVE SERVICES DIVISION (MOTOR VEHICLES)	4.736%
29A	250E	29250 OFFICE OF INVESTIGATION	4.736%
29A	250F	29250 DIVISION OF LEGAL AFFAIRS	4.736%
29A	250I	29250 DIVISION OF INFORMATION TECHNOLOGY	4.736%
29A	250L	29250 DIVISION OF DRIVER LICENSE SERVICES	4.736%
29A	250M	29250 DIVISION OF ELECTIONS AND APA	4.736%
29A	250N	29250 DIVISION OF PUBLIC SERVICES	4.736%
29A	250P	29250 BUREAU OF CORPORATIONS, ELECTIONS AND COMMISSIONS	4.736%
29A	250Q	29250 DIVISION OF CORPORATIONS, UCC AND COMMISSIONS	4.736%
29A	250S	29250 DIVISION OF VEHICLE SERVICES	4.736%
29B	250A	29250 BUREAU OF MOTOR VEHICLES	4.736%
29C	255	29255 MAINE STATE ARCHIVES	2.787%
29C	255A	29255 DIVISION OF ARCHIVES SERVICES	2.787%
29C	255R	29255 DIVISION OF RECORDS MANAGEMENT SERVICES	2.787%
30A	263	30263 LEGISLATIVE COUNCIL	4.950%
30A	263F	30263 OFFICE OF FISCAL AND PROGRAM REVIEW	4.950%
30A	263I	30263 OFFICE OF LEGISLATIVE INFORMATION TECHNOLOGY	4.950%
30A	263P	30263 OFFICE OF POLICY AND LEGAL ANALYSIS	4.950%
30A	263R	30263 OFFICE OF THE REVISOR OF STATUTES	4.950%
30A	271	30271 COMMISSION ON UNIFORM STATE LAWS	10.855%
30A	272	30272 COMMISSION ON INTERSTATE COOPERATION	0.528%
30A	519	30519 STATE HOUSE AND CAPITOL PARK COMMISSION	2.950%
31A	556	31556 LAW AND LEGISLATIVE REFERENCE LIBRARY	17.610%
32A	627	32627 RESERVE FUND FOR STATE HOUSE PRESERVATION AND MAINTENANCE	0.921%
33A	628	33628 OFFICE OF PROGRAM EVALUATION AND GOVERNMENT ACCOUNTABILITY	2.614%
40A	274	40274 JUDICIAL DEPARTMENT	1.829%
40A	276	40276 SUPREME JUDICIAL COURT	0.000%
65A	407	65407 PUBLIC UTILITIES COMMISSION	1.381%
65A	625	65625 EMERGENCY SERVICES COMMUNICATION BUREAU	0.428%
78A	421	78421 BOARD OF TRUSTEES OF THE UNIVERSITY OF MAINE SYSTEM	3.186%
90A	077	90077 STATE BOARD OF EDUCATION	4.859%
90C	351	90351 WORKERS' COMPENSATION BOARD	1.501%
90E	429	90429 BOARD OF LICENSURE OF WATER SYSTEM OPERATORS	0.000%
90H	590	90590 MAINE HEALTH DATA ORGANIZATION	1.037%
90I	697	90697 OFC OF AFFORDABLE HLTH CARE	0.308%
90S	668	90668 MAINE CHARTER SCHOOL COMMISSION	0.911%
92P	609	92609 MAINE FIRE PROTECTION SERVICES COMMISSION	0.000%
94B	293	94293 BAXTER STATE PARK AUTHORITY	2.051%
94E	270	94270 COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES	2.852%
94H	348	94348 MAINE HUMAN RIGHTS COMMISSION	7.261%
94K	391	94391 STATE BOARD OF PROPERTY TAX REVIEW	7.211%
94M	073	94073 MAINE STATE MUSEUM	3.360%
94O	546	94546 MAINE STATE CULTURAL AFFAIRS COUNCIL	0.000%
94P	089	94089 MAINE HISTORIC PRESERVATION COMMISSION	10.005%
94P	089A	94089 (OFFICE OF) STATE HISTORIAN	10.005%
94Q	075	94075 MAINE STATE LIBRARY	4.000%
94W	088	94088 MAINE ARTS COMMISSION	8.109%
95A	648	95648 EFFICIENCY MAINE TRUST	6.860%
95D	629	95629 DIRIGO HEALTH	0.947%
95F	649	95649 MAINE COMMISSION ON INDIGENT LEGAL SERVICES	0.621%
95T	538	95538 TELECOMMUNICATIONS RELAY SERVICES ADVISORY COUNCIL	1.557%
98B	290	98290 ATLANTIC STATES MARINE FISHERIES COMMISSION	0.000%