WESTBROOK SCHOOL DEPARTMENT

Peter Lancia, Ph. D., Superintendent of Schools
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To: Finance Committee

From: Peter Lancia, Ph. D., Superintendent of Schools

Date: May 3, 2026

Re: Finance Committee Meeting

FINANCE COMMITTEE MEETING

Wednesday, May 6, 2026 – 5:00 PM
Central Office (117 Stroudwater Street)

AGENDA

1. Monthly Financials
2. Request to reallocate MS Lacrosse Coach to MS CoOp Partnership (FY26)
3. Request to Purchase Yonder Pouches in response to new Cell Phone Legislation and Policy
4. Preliminary ESEA Allocation
5. PreK Update
6. Payroll Specialist Search and Transition Plan
7. End of Year Budget projections
8. FY27 Budget Validation

Through the End of March 2026 Expenses by Cost Center								
Expenses	**FY26 Budget**	**Monthly Expenses**	**YTD Expenses**	**Total Percentage Spent**	**Monthly Change**	**Actual Balance Remaining**	**YTD Encumbrances**	**Balance Less Encumbrances**
CANAL (010)	$ 3,651,996.71	$ 298,692.27	$ 2,495,138.17	68.32%	8.18%	$ 1,156,858.54	$ 1,022,998.92	**$ 133,859.62**
CONGIN (020)	$ 4,939,946.79	$ 601,922.26	$ 2,526,371.21	51.14%	12.18%	$ 2,413,575.58	$ 1,912,344.42	**$ 501,231.16**
SACCARAPPA (040)	$ 7,288,638.35	$ 660,951.64	$ 4,842,100.76	66.43%	9.07%	$ 2,446,537.59	$ 2,057,453.52	**$ 389,084.07**
WMS (060)	$ 11,493,178.96	$ 883,295.96	$ 7,462,413.85	64.93%	7.69%	$ 4,030,765.11	$ 3,205,219.49	**$ 825,545.62**
WHS (300)	$ 10,858,239.94	$ 778,339.79	$ 7,144,629.25	65.80%	7.17%	$ 3,713,610.69	$ 2,970,292.29	**$ 743,318.40**
WRVC (390)	$ 3,361,448.92	$ 315,097.43	$ 2,102,535.53	62.55%	9.37%	$ 1,258,913.39	$ 800,933.81	**$ 457,979.58**
District Wide K-12 (900)	$ 10,497,816.71	$ 925,272.53	$ 8,782,437.13	83.66%	8.81%	$ 1,715,379.58	$ 1,120,279.83	**$ 595,099.75**
District Wide K-8 (950)	$ 590,873.60	$ 113,855.71	$ 708,137.13	119.85%	19.27%	$ 477,017.89	$ 64,046.25	**$ (181,309.78)**
District Wide 9-12 (990)	$ 668,389.02	$ 71,469.24	$ 505,623.67	75.65%	10.69%	$ 162,765.35	$ 83,148.62	**$ 79,616.73**
TOTAL	**$ 53,350,529.00**	**$ 4,648,896.83**	**$ 36,569,386.70**	68.55%	**8.71%**	**$ 17,375,423.72**	**$ 13,236,717.15**	**$ 3,544,425.15**
Check	**TRUE**							

Through the End of March 2026 Common Educational Expenses by Cost Center						
Substitute Costs						
	FY26	**Expended**	**Expended**	**% Expended**	**Remaining**	**%**
	BUDGET	**Reporting Period**	**YTD**	**Month**	**Balance**	**Remaining**
Canal	$ 56,589.16	$ 8,176.63	$ 44,216.47	14.45%	$ 12,372.69	21.86%
Congin	$ 63,750.00	$ 14,013.52	$ 69,861.09	21.98%	$ (6,111.09)	-9.59%
Saccarappa	$ 85,850.00	$ 21,188.14	$ 116,487.35	24.68%	$ (30,637.35)	-35.69%
WMS	$ 93,897.95	$ 8,712.17	$ 67,037.72	9.28%	$ 26,860.23	28.61%
WHS	$ 51,850.00	$ 13,628.65	$ 74,541.24	26.28%	$ (22,691.24)	-43.76%
WRVC	$ 45,000.00	$ 5,321.93	$ 26,765.30	11.83%	$ 18,234.70	40.52%
Total	**$ 396,937.11**	**$ 71,041.04**	**$ 398,909.17**	**17.90%**	**$ (1,972.06)**	**-0.50%**
Check	**TRUE**					
Books and Supplies						
	FY26	**Total Expended**	**Total Expended**		**Remaining**	**%**
	Budget	**Month**	**YTD**	**Encumbrances**	**Balance**	**Remaining**
Canal	$ 57,157.85	$ 2,616.36	$ 40,670.95	$ 4,744.44	$ 11,742.46	20.54%
Congin	$ 84,015.45	$ 7,836.44	$ 59,397.84	$ 1,262.78	$ 23,354.83	27.80%
Saccarappa	$ 108,016.21	$ 2,730.39	$ 70,352.12	$ 11,535.83	$ 26,128.26	24.19%
WMS	$ 144,716.36	$ 5,178.48	$ 99,803.50	$ 11,736.79	$ 33,176.07	22.92%
WHS	$ 192,471.79	$ 5,850.26	$ 107,611.25	$ 38,220.74	$ 46,639.80	24.23%
WRVC	$ 138,338.85	$ 11,247.82	$ 86,334.15	$ 10,651.85	$ 41,352.85	29.89%
District Wide K-12	$ 63,305.00	$ 3,410.08	$ 38,559.79	$ 11,111.02	$ 13,634.19	21.54%
District Wide K-8	$ 2,998.00	$ 71.88	$ 586.37	$ 205.47	$ 2,206.16	73.59%
District Wide 9-12	$ 2,588.64	$ -	$ 302.25	$ -	$ 2,286.39	88.32%
Total	**$793,608.15**	**$38,941.71**	**$503,618.22**	**$89,468.92**	**$ 200,521.01**	**25%**
Check	**FALSE**					

Expenses by Department Through the End of March 2026									
Expenses		FY26 Budget	Monthly Expenses	YTD Expenses	Percentage Spent	Monthly Change	Balance Remaining	YTD Encumbrances*	Actual Remaining Balance
Individual Departments	Central Office - Superintendent	$ 1,188,426.41	$ 179,818.01	$ 1,057,097.66	89%	15%	$ 131,328.75	$ 248,317.55	$ (116,988.80)
	Debt Service Major Capital	$ 3,944,543.81	$ 329,685.24	$ 3,296,852.40	84%	8%	$ 647,691.41	$ 647,691.41	$ -
	Finance Office	$ 575,676.77	$ 30,817.42	$ 450,089.85	78%	5%	$ 125,586.92	$ 75,828.03	$ 49,758.89
	Human Resources	$ 296,403.57	$ 20,561.79	$ 231,691.07	78%	7%	$ 64,712.50	$ 49,765.64	$ 14,946.86
	Maintenance (26**)	$ 5,189,793.15	$ 373,122.22	$ 4,567,510.48	88%	7%	$ 622,282.67	$ 551,947.22	$ 70,335.45
	Multilingual Learners (4100)	$ 2,566,426.69	$ 214,479.24	$ 1,677,362.60	65%	8%	$ 889,064.09	$ 826,701.50	$ 62,362.59
	Special Education	$9,213,885.86	$849,580.03	$ 6,257,460.71	68%	9%	$ 2,956,425.15	$ 2,469,254.26	$ 487,170.89
	Technology	$ 1,710,294.22	$ 85,963.97	$ 1,345,188.19	79%	5%	$ 365,106.03	$ 185,988.36	$ 179,117.67
	Transportation	$ 2,390,106.55	$ 173,743.34	$ 1,731,243.80	72%	7%	$ 658,862.75	$ 490,361.99	$ 168,500.76
TOTAL		**$27,075,557.03**	**$2,257,771.26**	**$20,614,496.76**	76%	**8%**	**$ 6,461,060.27**	**$ 5,545,855.96**	**$ 915,204.31**
	Check	**TRUE**							

Utility Expenses by Cost Center Through the End of March 2026

Utility Costs by Type		FY26	Expended	Remaining	%
ELECTRICITY		**Budget**	**YTD**	**Balance**	**Remaining**
38,666 SF	Canal	$ 26,750.00	$ 27,091.63	$ (341.63)	-1%
42,580 SF	Congin	$ 39,260.00	$ 44,227.30	$ (4,967.30)	-13%
82,422 SF	Saccarappa	$ 58,080.00	$ 61,659.42	$ (3,579.42)	-6%
153,297 SF	WMS	$ 275,000.00	$ 187,155.30	$ 87,844.70	32%
146,000 SF	WHS	$ 125,000.00	$ 105,986.73	$ 19,013.27	15%
67,000 SF	WRVC	$ 67,663.74	$ 62,937.86	$ 4,725.88	7%
11,848 SF	CO	$ 6,918.25	$ 6,869.00	$ 49.25	1%
	Transportation	$ 8,500.00	$ 8,537.18	$ (37.18)	0%
Totals	**TRUE**	**$ 607,171.99**	**$ 504,464.42**	**$ 102,707.57**	**17%**
Water/Sewer	Canal	$ 16,489.00	$ 9,994.23	$ 6,494.77	39%
	Congin	$ 5,622.00	$ 4,462.34	$ 1,159.66	21%
	Saccarappa	$ 5,622.00	$ 4,014.90	$ 1,607.10	29%
	WMS	$ 8,960.00	$ 8,399.61	$ 560.39	6%
	WHS	$ 17,200.00	$ 11,973.94	$ 5,226.06	30%
	WRVC	$ 23,000.00	$ 17,546.32	$ 5,453.68	24%
	CO	$ 920.00	$ 87.09	$ 291.24	32%
	Transportation	$ 810.00	$ 318.32	$ 491.68	61%
	TRUE	**$ 78,623.00**	**$ 56,796.75**	**$ 21,284.58**	**27%**
Natural Gas/Oil	Canal	$ 24,334.00	$ 22,146.04	$ 2,187.96	9%
	Congin	$ 25,190.00	$ 24,668.39	$ 521.61	2%
	Saccarappa	$ 46,522.00	$ 32,512.04	$ 14,009.96	30%
	WMS	$ 79,300.00	$ 43,743.07	$ 35,556.93	45%
	WHS	$ 74,000.00	$ 59,924.10	$ 14,075.90	19%
	WRVC	$ 58,190.00	$ 52,107.96	$ 6,082.04	10%
	CO	$ 11,216.25	$ 8,624.27	$ 2,591.98	23%
	Transportation	$ 2,000.00	$ 660.97	$ 1,339.03	67%
	TRUE	**$ 320,752.25**	**$ 244,386.84**	**$ 76,365.41**	**24%**
Telephone	Canal	$ 2,274.76	$ 1,578.32	$ 696.44	31%
	Congin	$ 3,301.24	$ 2,246.31	$ 1,054.93	32%
	Saccarappa	$ 4,088.52	$ 4,142.08	$ (53.56)	-1%
	WMS	$ 10,827.00	$ 6,892.77	$ 3,934.23	36%
	WHS	$ 8,500.00	$ 6,073.86	$ 2,426.14	29%
	WRVC	$ 2,900.00	$ 2,638.52	$ 261.48	9%
	Technology	$ 3,000.00	$ 1,416.68	$ 1,583.32	53%
	Maintenance	$ 4,520.97	$ 1,467.73	$ 3,053.24	68%
	Transport	$ 2,020.99	$ 1,414.42	$ 606.57	30%
	Special Educatior	$ 2,508.00	$ 991.52	$ 1,516.48	60%
	CO - ML	$ 1,000.00	$ 986.46	$ 13.54	1%
	CO	$ 6,550.00	$ 4,444.16	$ 2,105.84	32%
	TRUE	**$ 51,491.48**	**$ 34,292.83**	**$ 17,198.65**	**33%**

Utility Costs by Location		FY26	For	Expended	Remaining	%	% Spent
		Budget	**The Month**	**YTD**	**Balance**	**Remaining**	**Month**
Canal School	Electricity	$ 26,750.00	$ 3,271.93	$ 27,091.63	$ (341.63)	-1%	12%
	Water/Sewer	$ 16,489.00	$ 1,028.86	$ 9,994.23	$ 6,494.77	39%	6%
	Fuel/Natural Gas	$ 24,334.00	$ 7,595.68	$ 22,146.04	$ 2,187.96	9%	31%
	Telephone	$ 2,274.76	$ 239.41	$ 1,578.32	$ 696.44	31%	11%
	Total	**$ 69,847.76**	**$ 12,135.88**	**$ 60,810.22**	**$ 9,037.54**	**13%**	**17%**
Congin School	Electricity	$ 39,260.00	$ 13,315.01	$ 44,227.30	$ (4,967.30)	-13%	34%
	Water/Sewer	$ 5,622.00	$ 620.68	$ 4,462.34	$ 1,159.66	39%	11%
	Fuel/Natural Gas	$ 25,190.00	$ 7,729.92	$ 24,668.39	$ 521.61	2%	31%
	Telephone	$ 3,301.24	$ 362.20	$ 2,246.31	$ 1,054.93	32%	11%
	Total	**$ 73,373.24**	**$ 22,027.81**	**$ 75,604.34**	**$ (2,231.10)**	**-3%**	**30%**
Saccarappa School	Electricity	$ 58,080.00	$ 8,744.81	$ 61,659.42	$ (3,579.42)	-6%	15%
	Water/Sewer	$ 5,622.00	$ 576.70	$ 4,014.90	$ 1,607.10	21%	10%
	Fuel/Natural Gas	$ 46,522.00	$ 4,446.22	$ 32,512.04	$ 14,009.96	30%	10%
	Telephone	$ 4,088.52	$ 866.18	$ 4,142.08	$ (53.56)	-1%	21%
	Total	**$ 114,312.52**	**$ 14,633.91**	**$ 102,328.44**	**$ 11,984.08**	**10%**	**13%**
Westbrook Middle School	Electricity	$ 275,000.00	$ 7,220.47	$ 187,155.30	$ 87,844.70	32%	3%
	Water/Sewer	$ 8,960.00	$ 1,178.54	$ 8,399.61	$ 560.39	6%	13%
	Fuel/Natural Gas	$ 79,300.00	$ 3,363.30	$ 43,743.07	$ 35,556.93	45%	4%
	Telephone	$ 10,827.00	$ 1,029.36	$ 6,892.77	$ 3,934.23	36%	10%
	Total	**$ 374,087.00**	**$ 12,791.67**	**$ 246,190.75**	**$ 127,896.25**	**34%**	**3%**
Westbrook High School	Electricity	$ 125,000.00	$ 24,541.79	$ 105,986.73	$ 19,013.27	15%	20%
	Water/Sewer	$ 17,200.00	$ 1,244.73	$ 11,973.94	$ 5,226.06	30%	7%
	Fuel/Natural Gas	$ 74,000.00	$ 23,631.17	$ 59,924.10	$ 14,075.90	19%	32%
	Telephone	$ 8,500.00	$ 933.04	$ 6,073.86	$ 2,426.14	29%	11%
	Total	**$ 224,700.00**	**$ 50,350.73**	**$ 183,958.63**	**$ 40,741.37**	**18%**	**22%**
Westbrook Regional Vocational Center	Electricity	$ 67,663.74	$ 15,497.06	$ 62,937.86	$ 4,725.88	7%	23%
	Water/Sewer	$ 23,000.00	$ 1,824.17	$ 17,546.32	$ 5,453.68	24%	8%
	Fuel/Natural Gas	$ 58,190.00	$ 20,548.84	$ 52,107.96	$ 6,082.04	10%	35%
	Telephone	$ 2,900.00	$ 411.85	$ 2,638.52	$ 261.48	9%	14%
	Total	**$ 151,753.74**	**$ 38,281.92**	**$ 135,230.66**	**$ 16,523.08**	**11%**	**25%**
Central Office	Electricity	$ 6,918.25	$ 929.95	$ 6,869.00	$ 49.25	1%	13%
	Water/Sewer	$ 920.00	$ 87.09	$ 628.76	$ 291.24	32%	9%
	Heating Oil	$ 11,216.25	$ -	$ 8,624.27	$ 2,591.98	23%	0%
	TOTAL	**$ 19,054.50**	**$ 1,017.04**	**$ 16,122.03**	**$ 2,932.47**	**15%**	**5%**
Transportation	Electricity	$ 8,500.00	$ 1,188.36	$ 8,537.18	$ (37.18)	0%	14%
	Water/Sewer	$ 810.00	$ 47.47	$ 318.32	$ 491.68	61%	6%
	Natural Gas	$ 2,000.00	$ 2.40	$ 660.97	$ 1,339.03	67%	0%
	Telephone	$ 2,020.99	$ 210.49	$ 1,414.42	$ 606.57	30%	10%
	TOTAL	**$ 13,330.99**	**$ 1,448.72**	**$ 10,930.89**	**$ 2,400.10**	**18%**	**11%**

Enterprise Accounts Through the End of Marcl

School Nutrition

Revenue	Budget	Month	Year to Date
	$ 2,210,496.79	$ 194,702.63	$ 1,438,017.46

Expenses	Budget	Month	Year to Date
Expenses	$ 2,210,496.79	$ 277,666.34	$ 1,710,476.16
NET Operating Expense/Surplus		$ (82,963.71)	$ (272,458.70)
Auditor's FY25 Carry Forward	$ 388,600.00	**Estimated** Current Fund Balance	

Adult Education

Revenue	Budget	Month	Year to Date
Local Allocation	$ 319,629.00	$ 26,635.75	$ 239,721.75
State Allocation	$ 150,268.73	$ 12,522.39	$ 112,701.55
Other Revenue (Course Fees etc.)	$ 152,058.27	$ 18,648.00	$ 76,409.99
	$ 621,956.00	$ 57,806.14	$ 428,833.29

Expenses	Budget	Month	Year to Date
	$ 621,956.00	$ 55,286.78	$ 420,279.04
NET Operating Expense/Surplus		$ 2,519.36	$ 8,554.25
Auditor's FY25 Carry Forward	$ 31,354.00	**Estimated** Current Fund Balance	

Westbrook Performing Arts Center

Revenue	Budget	Month	Year to Date
	$ 149,298.16	$ 16,376.25	$ 65,566.50

Expenses	Budget	Month	Year to Date
Wages and Benefits	$ 117,087.16	$ 9,723.14	$ 83,826.27
Misc. Contracted Servcies (3000-5000)	$ 25,606.00	$ 884.00	$ 5,775.78
Supplies	$ 6,605.00	$ 38,073.97	$ 71,780.02
Total	$ 149,298.16	$ 48,681.11	$ 161,382.07
NET Operating Expense/Surplus		$ (32,304.86)	$ (95,815.57)
Auditor's FY25 Carry Forward	$ 104,430.00	**Estimated** Current Fund Balance	

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Remaining
$ 772,479.33
Remaining
$ 500,020.63
$ 116,141.30
Remaining
$ 79,907.25
$ 37,567.18
$ 75,648.28
$ 39,908.25
Remaining
$ 83,731.66
Remaining
$ 33,260.89
$ 19,830.22
$ (65,175.02)
$ (12,083.91)
$ 8,614.43

To Date (May 3, 2026) 2025-2026 Grants						
Grant	**Grant Description**		**Budget**	**Period**	**Year to Date**	**Remaining**
		Number		**Expenses**	**Expenses**	
MCCA	Maine College and Carreer Access	2215	$ 10,468.76	$ 3,080.00	$ 8,430.00	$ 2,038.76
ESEA Consolidated	Title I, Part A	2300	$ 1,066,467.99	$ 77,820.00	$ 739,625.85	$ 326,842.14
ESEA Consolidated	Title IV: Safe and Healthy Students/Effective Use of Technology/ Well Rounded Education	2400	$ 19,682.89	$ -	$ 4,140.91	$ 15,541.98
Special Education	IDEA School-Age 611	2470	$ 753,775.56	$ 134,926.27	$ 471,149.98	$ 282,625.58
Special Education	IDEA Preschool 619	2510	$ 25,001.74	$ -	$ -	$ 25,001.74
21st Century	21st Century Continuation Year 2	2630	$ 169,750.00	$ 16,585.82	$ 153,655.93	$ 16,094.07
Strengthening Maine's Workforce	Luke's	2633	$ 29,045.35	$ -	$ 29,045.35	$ -
ESEA Consolidated	Title III: Family Engagement/Instruction/Professional Development	2680	$ 68,166.82	$ -	$ 30,363.52	$ 37,803.30
ESEA Consolidated	Title II, Part A Improvement of Instruction	2690	$ 33,787.05	$ -	$ 4,609.32	$ 29,177.73
BiPartisan Safe Communities Grant	Stronger Connections	2704	$ 179,796.45	$ 9,389.60	$ 118,167.61	$ 61,628.84
CTE Perkins Secondary	FY26 Perkins Grant Application	2860	$ 159,229.00	$ 4,870.34	$ 156,096.90	$ 3,132.10
CTE Perkins Reserve, Leadership, & Adn	CTE Perkins Reserve	2870	$ 14,844.00	$ -	$ 14,844.00	$ -
AEFLA	Adult Education and Family Literacy Act Grant	2950	$ 36,431.80	$ 4,905.55	$ 34,571.26	$ 1,860.54
			$ 2,566,447.41	**$ 251,577.58**	**$ 1,764,700.63**	**$ 801,746.78**