# 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: February 1, 2026

Re: Finance Committee Meeting

## FINANCE COMMITTEE MEETING

Wednesday ,February 4, 2026 – 5:00 PM
Central Office (117 Stroudwater Street)

### AGENDA

1) Monthly Financial Reports

2) FY2026 Audit Presentation

3) ED279 GPA for FY2027 Overview

4) Booster Group and Donations

| Through the End of December 2025 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 | $ 315,144.84 | $ 1,442,609.99 | 39.50% | 8.63% | $ 2,209,386.72 | $ 1,777,436.44 | **$ 431,950.28** |
| CONGIN (020) | $ 4,939,946.79 | $ 430,898.25 | $ 1,918,888.90 | 38.84% | 8.72% | $ 3,021,057.89 | $ 2,418,318.52 | **$ 602,739.37** |
| SACCARAPPA (040) | $ 7,288,638.35 | $ 614,738.58 | $ 2,666,154.62 | 36.58% | 8.43% | $ 4,622,483.73 | $ 3,438,717.08 | **$ 1,183,766.65** |
| WMS (060) | $ 11,493,178.96 | $ 935,950.75 | $ 4,265,504.41 | 37.11% | 8.14% | $ 7,227,674.55 | $ 5,381,685.07 | **$ 1,845,989.48** |
| WHS (300) | $ 10,858,239.94 | $ 951,736.85 | $ 5,126,970.42 | 47.22% | 8.77% | $ 5,731,269.52 | $ 5,062,610.22 | **$ 668,659.30** |
| WRVC (390) | $ 3,361,448.92 | $ 241,922.93 | $ 1,169,396.02 | 34.79% | 7.20% | $ 2,192,052.90 | $ 1,377,394.14 | **$ 814,658.76** |
| District Wide K-12 (900) | $ 10,497,816.71 | $ 526,416.91 | $ 3,470,453.05 | 33.06% | 5.01% | $ 7,027,363.66 | $ 2,027,800.40 | **$ 4,999,563.26** |
| District Wide K-8 (950) | $ 590,873.60 | $ 128,467.98 | $ 367,656.63 | 62.22% | 21.74% | $ 462,405.62 | $ 99,072.90 | **$ 124,144.07** |
| District Wide 9-12 (990) | $ 668,389.02 | $ 64,569.62 | $ 261,889.55 | 39.18% | 9.66% | $ 406,499.47 | $ 144,519.46 | **$ 261,980.01** |
| **TOTAL** | **$ 53,350,529.00** | **$ 4,209,846.71** | **$ 20,689,523.59** | 38.78% | **7.89%** | **$ 32,900,194.06** | **$ 21,727,554.23** | **$ 10,933,451.18** |
| **Check** | **TRUE** | | | | | | | |

| Through the End of December 2025 Common Educational Expenses by Cost Center | | | | | | |
|---|---|---|---|---|---|---|
| **Substitute Costs** | | | | | | |
| | **FY26** | **Expended** | **Expended** | **% Expended** | **Remaining** | **%** |
| | **BUDGET** | **Reporting Period** | **YTD** | **Month** | **Balance** | **Remaining** |
| **Canal** | $ 56,589.16 | $ 7,838.30 | $ 22,637.16 | 13.85% | $ 33,952.00 | 60.00% |
| **Congin** | $ 63,750.00 | $ 7,155.43 | $ 36,285.71 | 11.22% | $ 27,464.29 | 43.08% |
| **Saccarappa** | $ 85,850.00 | $ 18,557.86 | $ 63,234.64 | 21.62% | $ 22,615.36 | 26.34% |
| **WMS** | $ 93,897.95 | $ 11,101.38 | $ 34,235.21 | 11.82% | $ 59,662.74 | 63.54% |
| **WHS** | $ 51,850.00 | $ 11,344.93 | $ 37,620.09 | 21.88% | $ 14,229.91 | 27.44% |
| **WRVC** | $ 45,000.00 | $ 3,685.35 | $ 11,938.86 | 8.19% | $ 33,061.14 | 73.47% |
| **Total** | **$ 396,937.11** | **$ 59,683.25** | **$ 205,951.67** | **15.04%** | **$ 190,985.44** | **48.11%** |
| **Check** | **TRUE** | | | | | |
| **Books and Supplies** | | | | | | |
| | **FY26** | **Total Expended** | **Total Expended** | | **Remaining** | **%** |
| | **Budget** | **Month** | **YTD** | **Encumbrances** | **Balance** | **Remaining** |
| **Canal** | $ 57,205.85 | $ 1,887.27 | $ 33,232.61 | $ 6,955.09 | $ 17,018.15 | 29.75% |
| **Congin** | $ 84,015.45 | $ 1,979.61 | $ 48,952.25 | $ 255.13 | $ 34,808.07 | 41.43% |
| **Saccarappa** | $ 108,016.21 | $ 2,645.89 | $ 57,603.75 | $ 11,218.72 | $ 39,193.74 | 36.29% |
| **WMS** | $ 144,716.36 | $ 7,842.15 | $ 86,576.61 | $ 12,297.47 | $ 45,842.28 | 31.68% |
| **WHS** | $ 193,771.79 | $ 9,788.92 | $ 88,340.09 | $ 34,892.61 | $ 70,539.09 | 36.40% |
| **WRVC** | $ 138,338.85 | $ 8,713.08 | $ 56,222.33 | $ 15,526.71 | $ 66,589.81 | 48.14% |
| **District Wide K-12** | $ 63,305.00 | $ 1,969.80 | $ 29,466.36 | $ 14,644.77 | $ 19,193.87 | 30.32% |
| **District Wide K-8** | $ 2,998.00 | $ 188.16 | $ 481.41 | $ 76.91 | $ 2,439.68 | 81.38% |
| **District Wide 9-12** | $ 2,588.64 | $ 105.42 | $ 302.25 | $ - | $ 2,286.39 | 88.32% |
| **Total** | **$794,956.15** | **$35,120.30** | **$401,177.66** | **$95,867.41** | **$ 297,911.08** | **37%** |
| **Check** | **TRUE** | | | | | |

| Expenses by Department Through the End of December 2025 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Expenses | | FY26 | Monthly | YTD | Percentage | Monthly | Balance | YTD | Actual Remaining |
| | | Budget | Expenses | Expenses | Spent | Change | Remaining | Encumbrances* | Balance |
| Individual Departments | Central Office - Superintendent | $ 1,188,426.41 | $ 103,995.41 | $ 681,632.77 | 57% | 9% | $ 506,793.64 | $ 474,517.19 | $ 32,276.45 |
| | Debt Service Major Capital | $ 3,944,543.81 | $ 328,711.98 | $ 1,972,271.91 | 50% | 8% | $ 1,972,271.91 | $ 1,972,271.91 | $ - |
| | Finance Office | $ 575,676.77 | $ 37,660.26 | $ 337,915.31 | 59% | 7% | $ 237,761.46 | $ 151,303.31 | $ 86,458.15 |
| | Human Resources | $ 296,403.57 | $ 22,252.54 | $ 156,846.55 | 53% | 8% | $ 139,557.02 | $ 101,797.03 | $ 37,759.99 |
| | Maintenance (26**) | $ 5,189,793.15 | $ 414,256.88 | $ 3,025,587.81 | 58% | 8% | $ 2,164,205.34 | $ 1,836,037.98 | $ 328,167.36 |
| | Multilingual Learners (4100) | $ 2,566,426.69 | $ 220,726.17 | $ 929,840.73 | 36% | 9% | $ 1,636,585.96 | $ 1,386,491.32 | $ 250,094.64 |
| | Special Education | $9,213,885.86 | $849,514.53 | $ 3,197,980.63 | 35% | 9% | $ 6,015,905.23 | $ 4,054,280.82 | $ 1,961,624.41 |
| | Technology | $ 1,710,294.22 | $ 90,149.01 | $ 1,039,531.36 | 61% | 5% | $ 670,762.86 | $ 404,849.37 | $ 265,913.49 |
| | Transportation | $ 2,390,106.55 | $ 193,041.04 | $ 1,140,959.74 | 48% | 8% | $ 1,249,146.81 | $ 778,685.32 | $ 470,461.49 |
| **TOTAL** | | **$27,075,557.03** | **$2,260,307.82** | **$12,482,566.81** | 46% | **8%** | **$ 14,592,990.23** | **$ 11,160,234.25** | **$ 3,432,755.98** |
| | **Check** | **TRUE** | | | | | | | |

## Utility Expenses by Cost Center Through the End of December 2025

| Utility Costs by Type | | FY26 | Expended | Remaining | % |
|---|---|---|---|---|---|
| **ELECTRICITY** | | **Budget** | **YTD** | **Balance** | **Remaining** |
| 38,666 SF | Canal | $ 26,750.00 | $ 13,724.82 | $ 13,025.18 | 49% |
| 42,580 SF | Congin | $ 39,260.00 | $ 20,485.72 | $ 18,774.28 | 48% |
| 82,422 SF | Saccarappa | $ 58,080.00 | $ 38,319.78 | $ 19,760.22 | 34% |
| 153,297 SF | WMS | $ 275,000.00 | $ 93,964.79 | $ 181,035.21 | 66% |
| 146,000 SF | WHS | $ 125,000.00 | $ 52,740.04 | $ 72,259.96 | 58% |
| 67,000 SF | WRVC | $ 67,663.74 | $ 32,184.90 | $ 35,478.84 | 52% |
| 11,848 SF | CO | $ 6,918.25 | $ 3,857.91 | $ 3,060.34 | 44% |
| | Transportation | $ 8,500.00 | $ 4,728.19 | $ 3,771.81 | 44% |
| **Totals** | **TRUE** | **$ 607,171.99** | **$ 260,006.15** | **$ 347,165.84** | **57%** |
| Water/Sewer | Canal | $ 16,489.00 | $ 6,942.27 | $ 9,546.73 | 58% |
| | Congin | $ 5,622.00 | $ 2,649.86 | $ 2,972.14 | 53% |
| | Saccarappa | $ 5,622.00 | $ 2,382.78 | $ 3,239.22 | 58% |
| | WMS | $ 8,960.00 | $ 5,052.68 | $ 3,907.32 | 44% |
| | WHS | $ 17,200.00 | $ 8,283.23 | $ 8,916.77 | 52% |
| | WRVC | $ 23,000.00 | $ 12,138.35 | $ 10,861.65 | 47% |
| | CO | $ 920.00 | $ 84.95 | $ 516.75 | 56% |
| | Transportation | $ 810.00 | $ 188.55 | $ 621.45 | 77% |
| | **TRUE** | **$ 78,623.00** | **$ 37,722.67** | **$ 40,582.03** | **52%** |
| Natural Gas/Oil | Canal | $ 24,334.00 | $ 6,909.34 | $ 17,424.66 | 72% |
| | Congin | $ 25,190.00 | $ 9,555.37 | $ 15,634.63 | 62% |
| | Saccarappa | $ 46,522.00 | $ 7,296.74 | $ 39,225.26 | 84% |
| | WMS | $ 79,300.00 | $ 22,385.37 | $ 56,914.63 | 72% |
| | WHS | $ 74,000.00 | $ 16,692.15 | $ 57,307.85 | 77% |
| | WRVC | $ 58,190.00 | $ 14,514.96 | $ 43,675.04 | 75% |
| | CO | $ 11,216.25 | $ - | $ 11,216.25 | 100% |
| | Transportation | $ 2,000.00 | $ 409.76 | $ 1,590.24 | 80% |
| | **TRUE** | **$ 320,752.25** | **$ 77,763.69** | **$ 242,988.56** | **76%** |
| Telephone | Canal | $ 2,274.76 | $ 950.20 | $ 1,324.56 | 58% |
| | Congin | $ 3,301.24 | $ 1,364.87 | $ 1,936.37 | 59% |
| | Saccarappa | $ 4,088.52 | $ 2,372.00 | $ 1,716.52 | 42% |
| | WMS | $ 10,827.00 | $ 4,191.33 | $ 6,635.67 | 61% |
| | WHS | $ 8,500.00 | $ 3,697.37 | $ 4,802.63 | 57% |
| | WRVC | $ 2,900.00 | $ 1,542.86 | $ 1,357.14 | 47% |
| | Technology | $ 3,000.00 | $ 778.07 | $ 2,221.93 | 74% |
| | Maintenance | $ 4,520.97 | $ 850.93 | $ 3,670.04 | 81% |
| | Transport | $ 2,020.99 | $ 864.36 | $ 1,156.63 | 57% |
| | Special Educatio | $ 2,508.00 | $ 583.29 | $ 1,924.71 | 77% |
| | CO - ML | $ 1,000.00 | $ 649.41 | $ 350.59 | 35% |
| | CO | $ 6,550.00 | $ 2,731.62 | $ 3,818.38 | 58% |
| | **TRUE** | **$ 51,491.48** | **$ 20,576.31** | **$ 30,915.17** | **60%** |

| Utility Costs by Location | | FY26 | For | Expended | Remaining | % | % Spent |
|---|---|---|---|---|---|---|---|
| | | **Budget** | **The Month** | **YTD** | **Balance** | **Remaining** | **Month** |
| Canal School | Electricity | $ 26,750.00 | $ 2,847.83 | $ 13,724.82 | $ 13,025.18 | 49% | 11% |
| | Water/Sewer | $ 16,489.00 | $ 1,158.45 | $ 6,942.27 | $ 9,546.73 | 58% | 7% |
| | Fuel/Natural Gas | $ 24,334.00 | $ 4,570.36 | $ 6,909.34 | $ 17,424.66 | 72% | 19% |
| | Telephone | $ 2,274.76 | $ 176.56 | $ 950.20 | $ 1,324.56 | 58% | 8% |
| | **Total** | **$ 69,847.76** | **$ 8,753.20** | **$ 28,526.63** | **$ 41,321.13** | **59%** | **13%** |
| Congin School | Electricity | $ 39,260.00 | $ 4,387.26 | $ 20,485.72 | $ 18,774.28 | 48% | 11% |
| | Water/Sewer | $ 5,622.00 | $ 717.37 | $ 2,649.86 | $ 2,972.14 | 58% | 13% |
| | Fuel/Natural Gas | $ 25,190.00 | $ 4,134.43 | $ 9,555.37 | $ 15,634.63 | 62% | 16% |
| | Telephone | $ 3,301.24 | $ 260.57 | $ 1,364.87 | $ 1,936.37 | 59% | 8% |
| | **Total** | **$ 73,373.24** | **$ 9,499.63** | **$ 34,055.82** | **$ 39,317.42** | **54%** | **13%** |
| Saccarappa School | Electricity | $ 58,080.00 | $ 6,989.87 | $ 38,319.78 | $ 19,760.22 | 34% | 12% |
| | Water/Sewer | $ 5,622.00 | $ 644.91 | $ 2,382.78 | $ 3,239.22 | 53% | 11% |
| | Fuel/Natural Gas | $ 46,522.00 | $ 1,546.22 | $ 7,296.74 | $ 39,225.26 | 84% | 3% |
| | Telephone | $ 4,088.52 | $ 453.54 | $ 2,372.00 | $ 1,716.52 | 42% | 11% |
| | **Total** | **$ 114,312.52** | **$ 9,634.54** | **$ 50,371.30** | **$ 63,941.22** | **56%** | **8%** |
| Westbrook Middle School | Electricity | $ 275,000.00 | $ 9,563.29 | $ 93,964.79 | $ 181,035.21 | 66% | 3% |
| | Water/Sewer | $ 8,960.00 | $ 1,238.80 | $ 5,052.68 | $ 3,907.32 | 44% | 14% |
| | Fuel/Natural Gas | $ 79,300.00 | $ 1,171.90 | $ 22,385.37 | $ 56,914.63 | 72% | 1% |
| | Telephone | $ 10,827.00 | $ 782.67 | $ 4,191.33 | $ 6,635.67 | 61% | 7% |
| | **Total** | **$ 374,087.00** | **$ 12,756.66** | **$ 125,594.17** | **$ 248,492.83** | **66%** | **3%** |
| Westbrook High School | Electricity | $ 125,000.00 | $ 12,091.44 | $ 52,740.04 | $ 72,259.96 | 58% | 10% |
| | Water/Sewer | $ 17,200.00 | $ 1,391.26 | $ 8,283.23 | $ 8,916.77 | 52% | 8% |
| | Fuel/Natural Gas | $ 74,000.00 | $ 9,006.99 | $ 16,692.15 | $ 57,307.85 | 77% | 12% |
| | Telephone | $ 8,500.00 | $ 691.31 | $ 3,697.37 | $ 4,802.63 | 57% | 8% |
| | **Total** | **$ 224,700.00** | **$ 23,181.00** | **$ 81,412.79** | **$ 143,287.21** | **64%** | **10%** |
| Westbrook Regional Vocational Center | Electricity | $ 67,663.74 | $ 7,220.70 | $ 32,184.90 | $ 35,478.84 | 52% | 11% |
| | Water/Sewer | $ 23,000.00 | $ 2,038.44 | $ 12,138.35 | $ 10,861.65 | 47% | 9% |
| | Fuel/Natural Gas | $ 58,190.00 | $ 7,832.21 | $ 14,514.96 | $ 43,675.04 | 75% | 13% |
| | Telephone | $ 2,900.00 | $ 304.91 | $ 1,542.86 | $ 1,357.14 | 47% | 11% |
| | **Total** | **$ 151,753.74** | **$ 17,396.26** | **$ 60,381.07** | **$ 91,372.67** | **60%** | **11%** |
| Central Office | Electricity | $ 6,918.25 | $ 84.41 | $ 3,857.91 | $ 3,060.34 | 44% | 1% |
| | Water/Sewer | $ 920.00 | $ 84.95 | $ 403.25 | $ 516.75 | 56% | 9% |
| | Heating Oil | $ 11,216.25 | $ - | $ - | $ 11,216.25 | 100% | 0% |
| | **TOTAL** | **$ 19,054.50** | **$ 169.36** | **$ 4,261.16** | **$ 14,793.34** | **78%** | **1%** |
| Transportation | Electricity | $ 8,500.00 | $ 1,127.59 | $ 4,728.19 | $ 3,771.81 | 44% | 13% |
| | Water/Sewer | $ 810.00 | $ 46.31 | $ 188.55 | $ 621.45 | 77% | 6% |
| | Natural Gas | $ 2,000.00 | $ 80.94 | $ 409.76 | $ 1,590.24 | 80% | 4% |
| | Telephone | $ 2,020.99 | $ 150.50 | $ 864.36 | $ 1,156.63 | 57% | 7% |
| | **TOTAL** | **$ 13,330.99** | **$ 1,405.34** | **$ 6,190.86** | **$ 7,140.13** | **54%** | **11%** |

# Enterprise Accounts Through the End of December

## School Nutrition

| Revenue | Budget | Month | Year to Date | Remaining |
|---|---|---|---|---|
| | $ 2,210,496.79 | $ 210,212.30 | $ 846,095.19 | $ 1,364,401.60 |

| Expenses | Budget | Month | Year to Date | Remaining |
|---|---|---|---|---|
| Expenses | $ 2,210,496.79 | $ 231,627.96 | $ 1,017,115.58 | $ 1,193,381.21 |
| Total | $ 2,210,496.79 | $ 231,627.96 | $ 1,017,115.58 | $ 1,193,381.21 |
| NET Operating Expense/Surplus | | $ (21,415.66) | $ (171,020.39) | |
| FY24 Carry Forward | | | | $ 500,346.00 |

## Adult Education

| Revenue | Budget | Month | Year to Date | Remaining |
|---|---|---|---|---|
| Local Allocation | $ 319,629.00 | $ 26,635.75 | $ 106,543.00 | $ 213,086.00 |
| State Allocation | $ 150,268.73 | $ 12,522.39 | $ 62,611.97 | $ 87,656.76 |
| Other Revenue (Course Fees etc.) | $ 152,058.27 | $ 12,724.00 | $ 50,247.99 | $ 101,810.28 |
| | $ 621,956.00 | $ 51,882.14 | $ 219,402.96 | |

| Expenses | Budget | Month | Year to Date | |
|---|---|---|---|---|
| | | $ 59,912.86 | $ 264,296.18 | |
| NET Operating Expense/Surplus | | $ (8,030.72) | $ (44,893.22) | |
| FY24 Carry Forward | | | | $ 76,381.00 |

## Adult Education Enrichment

| | Month | Year |
|---|---|---|
| Revenue | $ - | $ - |
| Expense | $ - | $ - |
| Total | $ - | $ - |

## Westbrook Performing Arts Center

| Revenue | Budget | Month | Year to Date | Remaining |
|---|---|---|---|---|
| | $ 146,245.66 | $ 16,014.25 | $ 19,723.75 | $ 126,521.91 |

| Expenses | Budget | Month | Year to Date | Remaining |
|---|---|---|---|---|
| Wages and Benefits | $ 117,087.16 | $ 9,082.71 | $ 50,608.69 | $ 66,478.47 |
| Misc. Contracted Servcies (3000-5000) | $ 25,606.00 | $ - | $ 2,680.28 | $ 22,925.72 |
| Supplies | $ 3,552.50 | $ 246.10 | $ 2,045.93 | $ 1,506.57 |
| Total | $ 146,245.66 | $ 9,328.81 | $ 55,334.90 | $ 90,910.76 |
| NET Operating Expense/Surplus | | $ 6,685.44 | $ (35,611.15) | |
| FY24 Carry Forward | | | | $ 42,325.00 |

| To Date 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 | | $ - | $ 10,468.76 |
| ESEA Consolidated | Title I, Part A | 2300 | $ 1,066,467.99 | $ 121,885.34 | $ 503,402.00 | $ 563,065.99 |
| ESEA Consolidated | Title IV: Safe and Healthy Students/Effective Use of Technology/ Well Rounded Education | 2400 | $ 19,682.89 | $ 2,829.91 | $ 4,140.91 | $ 15,541.98 |
| Special Education | IDEA School-Age 611 | 2470 | $ 753,775.56 | $ 12,258.49 | $ 305,342.97 | $ 448,432.59 |
| Special Education | IDEA Preschool 619 | 2510 | $ 25,001.74 | $ - | $ - | $ 25,001.74 |
| 21st Century | 21st Century Continuation Year 2 | 2630 | $ 169,750.00 | $ - | $ 104,834.19 | $ 64,915.81 |
| Strengthening Maine's Workforce | Luke's | 2633 | $ 29,045.35 | $ 1,687.83 | $ 29,045.35 | $ - |
| ESEA Consolidated | Title III: Family Engagement/Instruction/Professional Development | 2680 | $ 68,166.82 | $ 2,477.03 | $ 39,483.00 | $ 28,683.82 |
| ESEA Consolidated | Title II, Part A Improvement of Instruction | 2690 | $ 33,787.05 | $ 840.00 | $ 4,609.32 | $ 29,177.73 |
| BiPartisan Safe Communities Grant | Stronger Connections | 2704 | $ 179,796.45 | $ 14,214.54 | $ 91,398.79 | $ 88,397.66 |
| CTE Perkins Secondary | FY26 Perkins Grant Application | 2860 | $ 159,229.00 | $ 6,458.27 | $ 148,376.56 | $ 10,852.44 |
| 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 | $ 6,430.50 | $ 23,927.21 | $ 12,504.59 |
| | | | **$ 2,566,447.41** | **$ 169,081.91** | **$ 1,269,404.30** | **$ 1,297,043.11** |

ED 279

# STATE OF MAINE DEPARTMENT OF EDUCATION
# AUGUSTA 04333

1/29/2026

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

Section : 1

**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) | 215.0 | + | 878.0 | + 530.0 | = | 1,623.0 | + | 698.0 | = | 2,321.0 |
| 2) Attending Pupils (October 2025) | 205.0 | + | 901.0 | + 536.0 | = | 1,642.0 | + | 720.0 | = | 2,362.0 |
| 3) Attending Pupils Average | 210.0 | + | 889.5 | + 533.0 | = | 1,632.5 | + | 709.0 | = | 2,341.5 |
| | | | | | | 69.72 % | | 30.28 % | | 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 | 14.00 | (15: 1) | + | 52.32 | (17:1) | + | 31.35 | (17:1) | + | 44.31 | (16:1) | = | 141.99 | ÷ | 181.8 | = | 0.78 | x | 10,401,546 | = | 8,123,815 | = | 5,663,945 | 2,459,870 |
| 2) Guidance | 0.60 | (350: 1) | + | 2.54 | (350:1) | + | 1.52 | (350:1) | + | 2.84 | (250:1) | = | 7.50 | ÷ | 13.0 | = | 0.58 | x | 736,696 | = | 425,037 | = | 296,337 | 128,700 |
| 3) Librarians | 0.26 | (800: 1) | + | 1.11 | (800:1) | + | 0.67 | (800:1) | + | 0.89 | (800:1) | = | 2.93 | ÷ | 4.0 | = | 0.73 | x | 198,674 | = | 145,374 | = | 101,355 | 44,019 |
| 4) Health | 0.26 | (800: 1) | + | 1.11 | (800:1) | + | 0.67 | (800:1) | + | 0.89 | (800:1) | = | 2.93 | ÷ | 2.0 | = | 1.46 | x | 117,344 | = | 171,726 | = | 119,728 | 51,998 |
| 5) Education Techs | 1.84 | (114: 1) | + | 7.80 | (114:1) | + | 1.71 | (312:1) | + | 2.24 | (316:1) | = | 13.60 | ÷ | 16.0 | = | 0.85 | x | 470,235 | = | 399,606 | = | 278,606 | 121,000 |
| 6) Library Techs | 0.42 | (500: 1) | + | 1.78 | (500:1) | + | 1.07 | (500:1) | + | 1.42 | (500:1) | = | 4.68 | ÷ | 2.0 | = | 2.34 | x | 65,397 | = | 153,127 | = | 106,761 | 46,366 |
| 7) Clerical | 1.05 | (200: 1) | + | 4.45 | (200:1) | + | 2.67 | (200:1) | + | 3.55 | (200:1) | = | 11.71 | ÷ | 12.0 | = | 0.98 | x | 492,398 | = | 480,398 | = | 334,935 | 145,463 |
| 8) School Admin. | 0.69 | (305: 1) | + | 2.92 | (305:1) | + | 1.75 | (305:1) | + | 2.25 | (315:1) | = | 7.60 | ÷ | 10.0 | = | 0.76 | x | 1,062,890 | = | 808,137 | = | 563,435 | 244,702 |

**C) Computation of Benefits:**

| | Percentage | | Elementary Salary | Secondary Salary | | Elementary Benefits | Secondary Benefits |
|---|---|---|---|---|---|---|---|
| 1) Teachers, Guidance, Librarians & Health | 26.00% | X | 6,181,365 | 2,684,587 | = | 1,607,155 | 697,993 |
| 2) Education & Library Technicians | 40.00% | X | 385,367 | 167,366 | = | 154,147 | 66,946 |
| 3) Clerical | 40.00% | X | 334,935 | 145,463 | = | 133,974 | 58,185 |
| 4) School Administrators | 21.00% | X | 563,435 | 244,702 | = | 118,321 | 51,387 |

**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 | 1,632.5 | 709.0 | = | 88,155 | 38,286 |
| 2) Supplies and Equipment | 449 | 620 | X | 1,632.5 | 709.0 | = | 732,993 | 439,580 |
| 3) Professional Development | 77 | 77 | X | 1,632.5 | 709.0 | = | 125,703 | 54,593 |
| 4) Instructional Leadership Support | 38 | 38 | X | 1,632.5 | 709.0 | = | 62,035 | 26,942 |
| 5) Co- and Extra-Curricular Student | 50 | 150 | X | 1,632.5 | 709.0 | = | 81,625 | 106,350 |
| 6) System Administration/Support | 135 | 135 | X | 1,632.5 | 709.0 | = | 220,388 | 95,715 |
| 7) Operations & Maintenance | 1311 | 1557 | X | 1,632.5 | 709.0 | = | 2,140,208 | 1,103,913 |

**E) Other Adjustments:**

| | | | | |
|---|---|---|---|---|
| 1) Regional Adjustment for Staff & Substitute Salaries | Regional Index = | 1.08 | 604,261 | 262,432 |
| **Section 1: Totals** | | | **13,534,067** | **6,244,440** |
| **Divided by Attending Pupils:** | | ÷ | 1,632.5 | 709.0 |
| **Calculated EPS Rates Per Pupil:** | | = | 8,290 | 8,807 |

**Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**

ED 279

# STATE OF MAINE DEPARTMENT OF EDUCATION
# AUGUSTA 04333

1/29/2026

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

Section : 2

**Section 2: Operating Cost Allocations**

**A) Subsidizable Pupils ( Includes Superintendent Transfers )**

| | | PreK | | K-8 | | 9-12 | | Total |
|---|---|---|---|---|---|---|---|---|
| 1) | October 2024 | 32.0 | + | 1,593.0 | + | 702.0 | = | 2,327.0 |
| 2) | October 2025 (may include PreK estimates) | 23.0 | + | 1,627.0 | + | 725.0 | = | 2,375.0 |
| 3) | Subsidizable Pupils Average | 27.5 | + | 1,610.0 | + | 713.5 | = | 2,351.0 |

**B) Basic Counts**

| | | | Average Pupils | | SAU EPS Rates from Page 1 | | Basic Cost Allocations |
|---|---|---|---|---|---|---|---|
| 1) | PreK Pupils | (Most Recent Oct Only) | 23.0 | X | 8,290 | = | 190,670.00 |
| 2) | K-8 Pupils | | 1,610.0 | X | 8,290 | = | 13,346,900.00 |
| 3) | 9-12 Pupils | | 713.5 | X | 8,807 | = | 6,283,794.50 |
| 4) | Adult Education Courses at .1 | | 0.0 | X | 8,807 | = | 0.00 |
| 5) | PreK Equiv. Instruction Pupils | (Most Recent Oct Only) | 0.000 | X | 8,290 | = | 0.00 |
| 6) | K-8 Equiv. Instruction Pupils | | 0.125 | X | 8,290 | = | 1,036.25 |
| 7) | 9-12 Equiv. Instruction Pupils | | 0.000 | X | 8,807 | = | 0.00 |

**C) Weighted Counts (Most Recent Oct Only)**

| | | | Pupils | | EPS Weights | | SAU EPS Rates from Page 1 | | Weighted Cost Allocations |
|---|---|---|---|---|---|---|---|---|---|
| 1) | PreK Disadvantaged @ | 0.6648 | 15.3 | X | 0.15 | X | 8,290 | = | 19,025.55 |
| 2) | K-8 Disadvantaged @ | 0.6648 | 1,070.3 | X | 0.15 | X | 8,290 | = | 1,330,918.05 |
| 3) | 9-12 Disadvantaged @ | 0.6648 | 474.3 | X | 0.15 | X | 8,807 | = | 626,574.02 |
| 4) | PreK Multilingual Learners | | 0.0 | X | 0.525 | X | 8,290 | = | 0.00 |
| 5) | K-8 Multilingual Learners | | 413.0 | X | 0.525 | X | 8,290 | = | 1,797,479.25 |
| 6) | 9-12 Multilingual Learners | | 175.0 | X | 0.525 | X | 8,807 | = | 809,143.13 |

**D) Targeted Funds**

| | | | Pupils | | EPS Weights | | EPS Targeted Amount | | Targeted Cost Allocations |
|---|---|---|---|---|---|---|---|---|---|
| 1) | PreK Student Assessment | (Most Recent Oct Only) | 23.0 | | | X | 58.00 | = | 1,334.00 |
| 2) | K-8 Student Assessment | | 1,610.0 | | | X | 58.00 | = | 93,380.00 |
| 3) | 9-12 Student Assessment | | 713.5 | | | X | 58.00 | = | 41,383.00 |
| 4) | PreK Technology Resources | (Most Recent Oct Only) | 23.0 | | | X | 127.00 | = | 2,921.00 |
| 5) | K-8 Technology Resources | | 1,610.0 | | | X | 127.00 | = | 204,470.00 |
| 6) | 9-12 Technology Resources | | 713.5 | | | X | 382.00 | = | 272,557.00 |
| 7) | PreK Pupils | (Most Recent Oct Only) | 23.0 | X | 0.10 | X | 8,290 | = | 19,067.00 |
| 8) | K-2 Pupils | | 521.5 | X | 0.10 | X | 8,290 | = | 432,323.50 |
| 9) | PreK Disadvantaged Targeted | (Most Recent Oct Only) | 15.3 | X | 0.05 | X | 8,290 | = | 6,341.85 |
| 10) | K-8 Disadvantaged Targeted | | 1,070.3 | X | 0.05 | X | 8,290 | = | 443,639.35 |
| 11) | 9-12 Disadvantaged Targeted | | 474.3 | X | 0.05 | X | 8,807 | = | 208,858.01 |

**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** = 26,131,815.46

**Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**

ED 279

# STATE OF MAINE DEPARTMENT OF EDUCATION
# AUGUSTA 04333

1/29/2026

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

**Section 3: Other Allocations**

Section : 3

**A) Other Subsidizable Costs**

| | | Base Year Expenditure | | Inflation Adjustment | | |
|---|---|---|---|---|---|---|
| 1) | Gifted & Talented Expenditures from 2024 - 2025 | 379,613.12 | X | 103.50% | = | 392,899.58 |
| 2) | Special Education - EPS Allocation | | X | | = | 8,258,617.52 |
| 3) | Special Education - High-Cost Out-of-District Allocation | | X | | = | 227,039.83 |
| 4) | Transportation Operating - EPS Allocation | | X | | = | 1,907,799.50 |
| 5) | Approved Bus Allocation (Purchase Year FY 26 or earlier) | | X | | = | 74,836.00 |
| | | | | **Total Other Subsidizable Costs** | = | 10,861,192.43 |

**B) Teacher Retirement Amount (Normalized Cost)** 1,128,279.66

**Total Adjusted Operating Allocation (Page2 )*plus* Total other Subsidizable Costs *plus* Teacher Retirement** = **38,121,287.55**

**C) Debt Service Allocations**

| | | | |
|---|---|---|---|
| 1) | Approved Lease for 2025 - 26 | Westbrook Public Schools | **0.00** |
| 2) | Approved Lease Purchase for 2025 - 26 for | Westbrook Public Schools | **0.00** |

**Total Debt Service Allocation** = **0.00**

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total*plus* Other Subsidizable *plus* Debt Service)** = **38,121,287.55**

**Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

Section : 4

**Section 4 : Calculation of Required Local Contribution - Mill Expectation**

**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 Alllocation Distribution as a Percentage of Pupils |
|---|---|---|---|---|---|---|---|
| Westbrook Public Schools | 2,346.5 | 100.00% | 38,121,287.55 | + | 0.00 | = | 38,121,287.55 |
| **Total** | **2,346.50** | **100.00%** | **38,121,287.55** | | **0.00** | | **38,121,287.55** |

**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 |
|---|---|---|---|
| Westbrook Public Schools | 3,532,166,667 | 5.645 | 19,939,080.84 |
| **Total** | **3,532,166,667** | | **19,939,080.84** |

**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) |
|---|---|---|---|---|---|
| Westbrook Public Schools | 38,121,287.55 | - | 19,939,080.84 | 5.645 | 18,182,206.71 |
| **Total** | **38,121,287.55** | - | **19,939,080.84** | | **18,182,206.71** |

**Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**

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# STATE OF MAINE DEPARTMENT OF EDUCATION
# AUGUSTA 04333

1/29/2026

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

**Section 5: Totals and Adjustments**

Section : 5

| | | Total Allocation | Local Contribution | State Contribution |
|---|---|---|---|---|
| **A)** | **Total Allocation, Local Contribution, and State Contribution Prior to Adjustment** | 38,121,287.55 | 19,939,080.84 | 18,182,206.71 |
| | **Totals after adjustment to Local and State Contributions** | **38,121,287.55** | **19,939,080.84** | **18,182,206.71** |
| **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 | | | 2,961,120.09 |
| 8) | Plus Long-Term Drug Treatment Centers Adjustment | | | 0.00 |
| 9) | Education Service Center Member Allocation | | | 106,481.32 |
| 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) | | | 0.00 |
| 12) | State approved Debt Principal | | | 1,220,000.00 |
| 13) | State Approved Debt Interest | | | 150,750.00 |
| 14) | Minimum Hourly Wage Adjustment | | | 0.00 |
| **C)** | **Adjusted State Contribution** | | | **22,620,558.12** |

**Local and State Percentages Prior to Adjustments :** **Local Share % =** 52.30 % **State Share % =** 47.70 %

**Local and State Percentages After Adjustments :** **Local Share % =** 52.30 % **State Share % =** 47.70 %

**FYI : 100% EPS Allocation** **38,121,287.55**

**Section F: Adjusted Local Contribution by Town**

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

| Member Municipality | Total Allocation | Adjusted Local Contribution | Adjusted Percentage | Adjusted Mil Rate |
|---|---|---|---|---|
| Westbrook Public Schools | 38,121,287.55 | 19,939,080.84 | 100.00% | 5.645 |
| **Totals** | **38,121,287.55** | **19,939,080.84** | **100.00%** | |

**Preliminary FY 2026-27 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**

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

**ORG ID : 495** | **Westbrook Public Schools** | **2026 - 2027**

**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 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| August | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| September | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| October | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 1,310,625.00 | 0.00 | |
| November | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| December | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| January | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| February | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| March | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| April | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 60,125.00 | 0.00 | |
| May | 0.00 | 0.00 | 1,524,057.34 | 246,760.01 | 0.00 | 0.00 | 0.00 | |
| June | 0.00 | 0.00 | 1,524,057.29 | 246,759.98 | 0.00 | 0.00 | 0.00 | |
| **TOTAL** | **0.00** | **0.00** | **18,288,688.03** | **2,961,120.09** | **0.00** | **1,370,750.00** | **0.00** | **22,620,558.12** |

**Preliminary FY 2026-27 Governor’s Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 27**