WESTBROOK SCHOOL DEPARTMENT

Peter Lancia, Ph. D., Superintendent of Schools
117 Stroudwater Street • Westbrook, Maine 04092

Telephone: (207) 854-0800 Fax: (207) 854-0809 email: wsd@westbrookschools.org

To: Finance Committee

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

Date: March 29, 2026

Re: Finance Committee Meeting

FINANCE COMMITTEE BUDGET REVIEW MEETING

Wednesday, April 1, 2026 – 7:00 PM
Westbrook High School (125 Stroudwater Street) Room 114
On **Facebook** and **ZOOM** https://us02web.zoom.us/j/81700741385

AGENDA

1. Monthly Financials
2. Remaining Adjustments to FY27 Budget Proposal

Through the End of February 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	$ 301,630.59	$ 2,196,445.90	60.14%	8.26%	$ 1,455,550.81	$ 1,261,404.35	**$ 194,146.46**
CONGIN (020)	$ 4,939,946.79	$ 401,543.36	$ 2,927,914.57	59.27%	8.13%	$ 2,012,032.22	$ 1,698,937.87	**$ 313,094.35**
SACCARAPPA (040)	$ 7,288,638.35	$ 601,189.63	$ 4,181,149.12	57.37%	8.25%	$ 3,107,489.23	$ 2,538,464.60	**$ 569,024.63**
WMS (060)	$ 11,493,178.96	$ 875,962.56	$ 6,579,117.89	57.24%	7.62%	$ 4,914,061.07	$ 3,957,842.64	**$ 956,218.43**
WHS (300)	$ 10,858,239.94	$ 879,302.52	$ 6,366,289.46	58.63%	8.10%	$ 4,491,950.48	$ 3,645,847.23	**$ 846,103.25**
WRVC (390)	$ 3,361,448.92	$ 251,924.17	$ 1,787,438.10	53.17%	7.49%	$ 1,574,010.82	$ 1,004,773.46	**$ 569,237.36**
District Wide K-12 (900)	$ 10,497,816.71	$ 1,231,199.99	$ 7,857,164.60	74.85%	11.73%	$ 2,640,652.11	$ 1,486,184.18	**$ 1,154,467.93**
District Wide K-8 (950)	$ 590,873.60	$ 110,508.82	$ 594,281.42	100.58%	18.70%	$ 480,364.78	$ 67,645.22	**$ (71,053.04)**
District Wide 9-12 (990)	$ 668,389.02	$ 80,710.33	$ 434,154.43	64.96%	12.08%	$ 234,234.59	$ 102,348.98	**$ 131,885.61**
TOTAL	**$ 53,350,529.00**	**$ 4,733,971.97**	**$ 32,923,955.49**	61.71%	**8.87%**	**$ 20,910,346.11**	**$ 15,763,448.53**	**$ 4,663,124.98**
Check	**TRUE**							

Through the End of February 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	$ 7,126.66	$ 36,039.84	12.59%	$ 20,549.32	36.31%
Congin	$ 63,750.00	$ 8,494.56	$ 55,847.57	13.32%	$ 7,902.43	12.40%
Saccarappa	$ 85,850.00	$ 14,797.24	$ 95,299.21	17.24%	$ (9,449.21)	-11.01%
WMS	$ 93,897.95	$ 10,664.52	$ 58,325.55	11.36%	$ 35,572.40	37.88%
WHS	$ 51,850.00	$ 12,038.68	$ 60,912.59	23.22%	$ (9,062.59)	-17.48%
WRVC	$ 45,000.00	$ 4,317.95	$ 21,443.37	9.60%	$ 23,556.63	52.35%
Total	**$ 396,937.11**	**$ 57,439.61**	**$ 327,868.13**	**14.47%**	**$ 69,068.98**	**17.40%**
Check	**TRUE**					
Books and Supplies						
	FY26	**Total Expended**	**Total Expended**		**Remaining**	**%**
	Budget	**Month**	**YTD**	**Encumbrances**	**Balance**	**Remaining**
Canal	$ 57,157.85	$ 957.04	$ 38,054.59	$ 4,643.63	$ 14,459.63	25.30%
Congin	$ 84,015.45	$ 854.40	$ 51,561.40	$ 5,308.34	$ 27,145.71	32.31%
Saccarappa	$ 108,016.21	$ 9,269.92	$ 67,621.73	$ 6,224.58	$ 34,169.90	31.63%
WMS	$ 144,716.36	$ 4,723.87	$ 94,625.02	$ 507.73	$ 49,583.61	34.26%
WHS	$ 192,471.79	$ 5,451.66	$ 101,760.99	$ 30,016.01	$ 60,694.79	31.53%
WRVC	$ 138,338.85	$ 10,219.49	$ 75,086.33	$ 9,204.00	$ 54,048.52	39.07%
District Wide K-12	$ 63,305.00	$ 2,865.28	$ 35,149.71	$ 12,665.06	$ 15,490.23	24.47%
District Wide K-8	$ 2,998.00	$ 33.08	$ 514.49	$ 130.87	$ 2,352.64	78.47%
District Wide 9-12	$ 2,588.64	$ -	$ 302.25	$ -	$ 2,286.39	88.32%
Total	**$793,608.15**	**$34,374.74**	**$464,676.51**	**$68,700.22**	**$ 260,231.42**	**33%**
Check	**TRUE**					

Expenses by Department Through the End of February 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	$ 93,886.23	$ 877,279.65	74%	8%	$ 311,146.76	$ 303,713.04	$ 7,433.72
	Debt Service Major Capital	$ 3,944,543.81	$ 329,685.24	$ 2,967,167.16	75%	8%	$ 977,376.65	$ 977,376.65	$ -
	Finance Office	$ 575,676.77	$ 32,433.64	$ 419,272.43	73%	6%	$ 156,404.34	$ 121,524.43	$ 34,879.91
	Human Resources	$ 296,403.57	$ 20,959.03	$ 211,129.28	71%	7%	$ 85,274.29	$ 65,232.96	$ 20,041.33
	Maintenance (26**)	$ 5,189,793.15	$ 547,565.15	$ 4,194,388.26	81%	11%	$ 995,404.89	$ 982,997.96	$ 12,406.93
	Multilingual Learners (4100)	$ 2,566,426.69	$ 212,378.59	$ 1,462,883.36	57%	8%	$ 1,103,543.33	$ 1,011,107.95	$ 92,435.38
	Special Education	$9,213,885.86	$838,848.13	$ 5,407,880.68	59%	9%	$ 3,806,005.18	$ 3,058,177.39	$ 747,827.79
	Technology	$ 1,710,294.22	$ 84,786.82	$ 1,259,224.22	74%	5%	$ 451,070.00	$ 286,275.74	$ 164,794.26
	Transportation	$ 2,390,106.55	$ 167,522.81	$ 1,557,500.46	65%	7%	$ 832,606.09	$ 628,484.50	$ 204,121.59
TOTAL		**$27,075,557.03**	**$2,328,065.64**	**$18,356,725.50**	68%	**9%**	**$ 8,718,831.53**	**$ 7,434,890.62**	**$ 1,283,940.91**
	Check	**TRUE**							

Utility Expenses by Cost Center Through the End of February 2026

Utility Costs by Type		FY26	Expended	Remaining	%
ELECTRICITY		**Budget**	**YTD**	**Balance**	**Remaining**
38,666 SF	Canal	$ 26,750.00	$ 23,819.70	$ 2,930.30	11%
42,580 SF	Congin	$ 39,260.00	$ 30,912.29	$ 8,347.71	21%
82,422 SF	Saccarappa	$ 58,080.00	$ 52,914.61	$ 5,165.39	9%
153,297 SF	WMS	$ 275,000.00	$ 179,934.83	$ 95,065.17	35%
146,000 SF	WHS	$ 125,000.00	$ 81,444.94	$ 43,555.06	35%
67,000 SF	WRVC	$ 67,663.74	$ 47,440.80	$ 20,222.94	30%
11,848 SF	CO	$ 6,918.25	$ 5,939.05	$ 979.20	14%
	Transportation	$ 8,500.00	$ 7,348.82	$ 1,151.18	14%
Totals	**TRUE**	**$ 607,171.99**	**$ 429,755.04**	**$ 177,416.95**	**29%**
Water/Sewer	Canal	$ 16,489.00	$ 8,965.37	$ 7,523.63	46%
	Congin	$ 5,622.00	$ 3,841.66	$ 1,780.34	32%
	Saccarappa	$ 5,622.00	$ 3,438.20	$ 2,183.80	39%
	WMS	$ 8,960.00	$ 7,221.07	$ 1,738.93	19%
	WHS	$ 17,200.00	$ 10,729.21	$ 6,470.79	38%
	WRVC	$ 23,000.00	$ 15,722.15	$ 7,277.85	32%
	CO	$ 920.00	$ -	$ 378.33	41%
	Transportation	$ 810.00	$ 270.85	$ 539.15	67%
	TRUE	**$ 78,623.00**	**$ 50,188.51**	**$ 27,892.82**	**35%**
Natural Gas/Oil	Canal	$ 24,334.00	$ 14,550.36	$ 9,783.64	40%
	Congin	$ 25,190.00	$ 16,938.47	$ 8,251.53	33%
	Saccarappa	$ 46,522.00	$ 28,065.82	$ 18,456.18	40%
	WMS	$ 79,300.00	$ 40,379.77	$ 38,920.23	49%
	WHS	$ 74,000.00	$ 36,292.93	$ 37,707.07	51%
	WRVC	$ 58,190.00	$ 31,559.12	$ 26,630.88	46%
	CO	$ 11,216.25	$ 8,624.27	$ 2,591.98	23%
	Transportation	$ 2,000.00	$ 658.57	$ 1,341.43	67%
	TRUE	**$ 320,752.25**	**$ 177,069.31**	**$ 143,682.94**	**45%**
Telephone	Canal	$ 2,274.76	$ 1,338.91	$ 935.85	41%
	Congin	$ 3,301.24	$ 1,884.11	$ 1,417.13	43%
	Saccarappa	$ 4,088.52	$ 3,275.90	$ 812.62	20%
	WMS	$ 10,827.00	$ 5,863.41	$ 4,963.59	46%
	WHS	$ 8,500.00	$ 5,140.82	$ 3,359.18	40%
	WRVC	$ 2,900.00	$ 2,226.67	$ 673.33	23%
	Technology	$ 3,000.00	$ 1,274.68	$ 1,725.32	58%
	Maintenance	$ 4,520.97	$ 1,313.53	$ 3,207.44	71%
	Transport	$ 2,020.99	$ 1,203.93	$ 817.06	40%
	Special Educatior	$ 2,508.00	$ 876.39	$ 1,631.61	65%
	CO - ML	$ 1,000.00	$ 911.56	$ 88.44	9%
	CO	$ 6,550.00	$ 3,879.17	$ 2,670.83	41%
	TRUE	**$ 51,491.48**	**$ 29,189.08**	**$ 22,302.40**	**43%**

Utility Costs by Location		FY26	For	Expended	Remaining	%	% Spent
		Budget	**The Month**	**YTD**	**Balance**	**Remaining**	**Month**
Canal School	Electricity	$ 26,750.00	$ 6,722.18	$ 23,819.70	$ 2,930.30	11%	25%
	Water/Sewer	$ 16,489.00	$ -	$ 8,965.37	$ 7,523.63	46%	0%
	Fuel/Natural Gas	$ 24,334.00	$ 5,805.61	$ 14,550.36	$ 9,783.64	40%	24%
	Telephone	$ 2,274.76	$ 112.93	$ 1,338.91	$ 935.85	41%	5%
	Total	**$ 69,847.76**	**$ 12,640.72**	**$ 48,674.34**	**$ 21,173.42**	**30%**	**18%**
Congin School	Electricity	$ 39,260.00	$ 5,167.28	$ 30,912.29	$ 8,347.71	21%	13%
	Water/Sewer	$ 5,622.00	$ -	$ 3,841.66	$ 1,780.34	46%	0%
	Fuel/Natural Gas	$ 25,190.00	$ 5,565.68	$ 16,938.47	$ 8,251.53	33%	22%
	Telephone	$ 3,301.24	$ 157.70	$ 1,884.11	$ 1,417.13	43%	5%
	Total	**$ 73,373.24**	**$ 10,890.66**	**$ 53,576.53**	**$ 19,796.71**	**27%**	**15%**
Saccarappa School	Electricity	$ 58,080.00	$ 7,579.06	$ 52,914.61	$ 5,165.39	9%	13%
	Water/Sewer	$ 5,622.00	$ -	$ 3,438.20	$ 2,183.80	32%	0%
	Fuel/Natural Gas	$ 46,522.00	$ 7,898.81	$ 28,065.82	$ 18,456.18	40%	17%
	Telephone	$ 4,088.52	$ 120.25	$ 3,275.90	$ 812.62	20%	3%
	Total	**$ 114,312.52**	**$ 15,598.12**	**$ 87,694.53**	**$ 26,617.99**	**23%**	**14%**
Westbrook Middle School	Electricity	$ 275,000.00	$ 18,884.83	$ 179,934.83	$ 95,065.17	35%	7%
	Water/Sewer	$ 8,960.00	$ -	$ 7,221.07	$ 1,738.93	19%	0%
	Fuel/Natural Gas	$ 79,300.00	$ 7,416.74	$ 40,379.77	$ 38,920.23	49%	9%
	Telephone	$ 10,827.00	$ 475.16	$ 5,863.41	$ 4,963.59	46%	4%
	Total	**$ 374,087.00**	**$ 26,776.73**	**$ 233,399.08**	**$ 140,687.92**	**38%**	**7%**
Westbrook High School	Electricity	$ 125,000.00	$ 13,929.34	$ 81,444.94	$ 43,555.06	35%	11%
	Water/Sewer	$ 17,200.00	$ -	$ 10,729.21	$ 6,470.79	38%	0%
	Fuel/Natural Gas	$ 74,000.00	$ 14,515.99	$ 36,292.93	$ 37,707.07	51%	20%
	Telephone	$ 8,500.00	$ 386.06	$ 5,140.82	$ 3,359.18	40%	5%
	Total	**$ 224,700.00**	**$ 28,831.39**	**$ 133,607.90**	**$ 91,092.10**	**41%**	**13%**
Westbrook Regional Vocational Center	Electricity	$ 67,663.74	$ 7,547.84	$ 47,440.80	$ 20,222.94	30%	11%
	Water/Sewer	$ 23,000.00	$ -	$ 15,722.15	$ 7,277.85	32%	0%
	Fuel/Natural Gas	$ 58,190.00	$ 12,622.60	$ 31,559.12	$ 26,630.88	46%	22%
	Telephone	$ 2,900.00	$ 201.07	$ 2,226.67	$ 673.33	23%	7%
	Total	**$ 151,753.74**	**$ 20,371.51**	**$ 96,948.74**	**$ 54,805.00**	**36%**	**13%**
Central Office	Electricity	$ 6,918.25	$ 743.36	$ 5,939.05	$ 979.20	14%	11%
	Water/Sewer	$ 920.00	$ -	$ 541.67	$ 378.33	41%	0%
	Heating Oil	$ 11,216.25	$ 1,917.38	$ 8,624.27	$ 2,591.98	23%	17%
	TOTAL	**$ 19,054.50**	**$ 2,660.74**	**$ 15,104.99**	**$ 3,949.51**	**21%**	**14%**
Transportation	Electricity	$ 8,500.00	$ 1,286.95	$ 7,348.82	$ 1,151.18	14%	15%
	Water/Sewer	$ 810.00	$ -	$ 270.85	$ 539.15	67%	0%
	Natural Gas	$ 2,000.00	$ 83.97	$ 658.57	$ 1,341.43	67%	4%
	Telephone	$ 2,020.99	$ 150.51	$ 1,203.93	$ 817.06	40%	7%
	TOTAL	**$ 13,330.99**	**$ 1,521.43**	**$ 9,482.17**	**$ 3,848.82**	**29%**	**11%**

Enterprise Accounts Through the End of February

School Nutrition

Revenue	Budget	Month	Year to Date	Remaining
	$ 2,210,496.79	$ 205,520.98	$ 1,243,314.83	$ 967,181.96

Expenses	Budget	Month	Year to Date	Remaining
Expenses	$ 2,210,496.79	$ 185,494.54	$ 1,432,809.82	$ 777,686.97
NET Operating Expense/Surplus		$ 20,026.44	$ (189,494.99)	
Auditor's FY25 Carry Forward	$ 388,600.00	**Estimated** Current Fund Balance		$ 199,105.01

Adult Education

Revenue	Budget	Month	Year to Date	Remaining
Local Allocation	$ 319,629.00	$ 26,635.75	$ 213,086.00	$ 106,543.00
State Allocation	$ 150,268.73	$ 12,522.39	$ 100,179.15	$ 50,089.58
Other Revenue (Course Fees etc.)	$ 152,058.27	$ 26,635.75	$ 57,761.99	$ 94,296.28
	$ 621,956.00	$ 65,793.89	$ 371,027.14	

Expenses	Budget	Month	Year to Date	
	$ 621,956.00	$ 38,894.82	$ 364,992.26	
NET Operating Expense/Surplus		$ 26,899.07	$ 6,034.88	
Auditor's FY25 Carry Forward	$ 31,354.00	**Estimated** Current Fund Balance		$ 37,388.88

Westbrook Performing Arts Center

Revenue	Budget	Month	Year to Date	Remaining
	$ 146,245.66	$ 49,190.25	$ 49,190.25	$ 97,055.41

Expenses	Budget	Month	Year to Date	Remaining
Wages and Benefits	$ 136,943.16	$ 9,596.22	$ 78,994.91	$ 57,948.25
Misc. Contracted Servcies (3000-5000)	$ 5,850.00	$ -	$ -	$ 5,850.00
Supplies	$ 3,452.50	$ 38.55	$ 31,968.45	$ (28,515.95)
Total	$ 146,245.66	$ 9,634.77	$ 110,963.36	$ 35,282.30
NET Operating Expense/Surplus		$ 39,555.48	$ (61,773.11)	
Auditor's FY25 Carry Forward	$ 104,430.00	**Estimated** Current Fund Balance		$ 42,656.89

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	$ 5,350.00	$ 5,350.00	$ 5,118.76
ESEA Consolidated	Title I, Part A	2300	$ 1,066,467.99	$ 119,932.54	$ 661,805.85	$ 404,662.14
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	$ 18,377.87	$ 336,223.71	$ 417,551.85
Special Education	IDEA Preschool 619	2510	$ 25,001.74	$ -	$ -	$ 25,001.74
21st Century	21st Century Continuation Year 2	2630	$ 169,750.00	$ 10,087.92	$ 137,070.11	$ 32,679.89
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	$ 5,322.95	$ 44,805.95	$ 23,360.87
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	$ 14,525.29	$ 108,778.01	$ 71,018.44
CTE Perkins Secondary	FY26 Perkins Grant Application	2860	$ 159,229.00	$ 2,850.00	$ 151,226.56	$ 8,002.44
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	$ 2,039.50	$ 29,665.71	$ 6,766.09
			$ 2,566,447.41	**$ 178,486.07**	**$ 1,527,565.48**	**$ 1,038,881.93**