

**Westbrook Board of Education**  
**Superintendent's Proposed Budget for Fiscal Year 2024-2025**  
**BUDGET WORKSHOP #2**  
**February 6, 2024**

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Superintendent of Schools

Ann Burke  
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## Budget Workshop #1 Proposed Budget for 2024-2025 January 9, 2024

### Proposed Budget for Fiscal Year 2024-2025: Summary

| 2023-2024    | 2024-2025  | Change \$ | Change % |
|--------------|------------|-----------|----------|
| \$19,414,120 | 20,447,861 | 1,033,741 | 5.32%    |

| Expenditure Category   | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$   | Change % |
|------------------------|------------------------------|------------------------------|-------------|----------|
| Salaries               | \$11,381,725                 | \$12,171,942                 | \$790,217   | 6.94%    |
| Benefits               | \$3,719,965                  | \$3,690,362                  | (\$29,603)  | (0.80%)  |
| Purchased Services     | \$1,445,126                  | \$1,292,744                  | (\$152,382) | (10.54%) |
| Transportation         | \$995,393                    | \$1,064,650                  | \$69,257    | 6.96%    |
| Tuition                | \$557,196                    | \$695,879                    | \$138,683   | 24.89%   |
| Supplies and Utilities | \$1,100,788                  | \$1,062,398                  | (\$38,390)  | (3.49%)  |
| Equipment              | \$213,928                    | \$219,887                    | \$5,959     | 2.79%    |
| Capital Projects       | \$0                          | \$250,000                    | \$250,000   | 100%     |

## **Changes from Budget Workshop #1 (1/9/24) to Workshop #2 (2/6/24)**

- Salary projections for 2024-2025 reviewed and updated
- Pension line updated with actuarial report for 2024-2025
- Updated contracted services for grounds based on new contract
- Where applicable, anticipated grants funds applied to the following categories: salaries, supplies, summer school, MLL support, and special education costs (reduction to operating budget)
- Reading and TESOL Specialist Grades 3-5 added to budget (addition)
- Health and dental insurance rates updated (reduction)
- Adjustments made to special education tuition and transportation (reduction)
- Adjustments made to the electricity line based on updated information on projected costs less metering credits and account credits
- Window blinds at Daisy- removed from 2024-2025 budget (anticipated 2023-2024 purchase)(reduction)

## **Proposed Budget for Fiscal Year 2024-2025: Summary**

Changes in Major Budget Categories from Budget Workshop #1 to Budget Workshop #2

| <b>Expenditure Category</b> | <b>2024-2025<br/>Budget Workshop 1</b> | <b>2024-2025<br/>Budget Workshop 2</b> | <b>Change \$<br/>Budget Workshop 1 to<br/>Budget Workshop 2</b> |
|-----------------------------|--|--|---|
| Salaries                    | \$12,171,942                           | \$12,120,553                           | (\$51,389)  |
| Benefits                    | \$3,690,362                            | \$3,570,581                            | (\$119,781)   |
| Purchased Services          | \$1,292,744                            | \$1,328,885                            | \$36,141  |
| Transportation              | \$1,064,650                            | \$1,008,503                            | (\$56,147)  |
| Tuition                     | \$695,879                              | \$540,880                              | (\$154,999)   |
| Supplies and Utilities      | \$1,062,398                            | \$1,020,453                            | (\$41,945)  |
| Equipment                   | \$219,887                              | \$194,887                              | (\$25,000)  |
| Capital Projects            | \$250,000                              | \$250,000                              | no change   |

## **Budget Workshop #2: Proposed Budget for Fiscal Year 2024-2025**

| <b>2023-2024</b>    | <b>2024-2025</b>  | <b>Change \$</b> | <b>Change %</b> |
|---------------------|-------------------|------------------|-----------------|
| <b>\$19,414,120</b> | <b>20,034,742</b> | <b>620,621</b>   | <b>3.20%</b>    |

| <b>Expenditure Category</b> | <b>2023-2024<br/>Approved Budget</b> | <b>2024-2025<br/>Proposed Budget</b> | <b>Change \$</b> | <b>Change %</b> |
|-----------------------------|--------------------------------------|--------------------------------------|------------------|-----------------|
| Salaries                    | \$11,381,725                         | \$12,120,553                         | \$738,828        | 6.84%           |
| Benefits                    | \$3,719,965                          | \$3,570,581                          | (\$149,384)      | (4.02%)         |
| Purchased Services          | \$1,445,126                          | \$1,328,885                          | (\$116,241)      | (8.04%)         |
| Transportation              | \$995,393                            | \$1,008,503                          | \$13,110         | 1.32%           |
| Tuition                     | \$557,196                            | \$540,880                            | (\$16,316)       | (2.93%)         |
| Supplies and Utilities      | \$1,100,788                          | \$1,020,453                          | (\$80,335)       | (7.30%)         |
| Equipment                   | \$213,928                            | \$194,887                            | (\$19,041)       | (8.90)%         |
| Capital Projects            | \$0                                  | \$250,000                            | \$250,000        | 100%            |

## SALARIES

| 2023-2024    | 2024-2025    | Change \$ | Change % |
|--------------|--------------|-----------|----------|
| \$11,381,725 | \$12,120,553 | \$738,828 | 6.49%    |

|                          | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|--------------------------|------------------------------|------------------------------|-----------|----------|
| Administrators           | \$1,024,550                  | \$1,058,169                  | \$33,619  | 3.28%    |
| Certified Staff          | \$7,129,830                  | \$7,631,556                  | \$501,726 | 7.04%    |
| Non-Certified Staff      | \$2,025,006                  | \$2,146,871                  | \$121,865 | 6.02%    |
| Other Professional Staff | \$1,202,339                  | \$1,283,957                  | \$81,618  | 6.79%    |

### Changes from Budget Workshop #1 to Workshop #2

- Added Gr 3-5 Reading Specialist position for Daisy Ingraham Elementary School
- Anticipated grant funds applied to applicable certified and non-certified positions
- Updated salaries based on most current projections for 2024-2025 contractual obligations

Net decrease of \$51,389 from Budget Workshop #1 to Budget Workshop #2

## BENEFITS

| 2023-2024   | 2024-2025   | Change \$   | Change % |
|-------------|-------------|-------------|----------|
| \$3,719,965 | \$3,570,581 | (\$149,384) | (4.02%)  |

|                          | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|--------------------------|------------------------------|------------------------------|-----------|----------|
| Health and Dental        | \$3,072,298                  | \$2,859,444                  | (212,854) | (6.93%)  |
| Pensions                 | \$213,395                    | \$207,339                    | (\$6,056) | (2.84%)  |
| Life                     | \$25,977                     | \$26,497                     | \$520     | 2.00%    |
| Social Security/Medicare | \$400,895                    | \$469,801                    | \$68,906  | 17.19%   |
| Unemployment             | \$7,400                      | \$7,500                      | \$100     | 1.35%    |

### Changes from Budget Workshop #1 to Workshop #2

- Updated calculations from January Enrollment and anticipated 6% increase: \$2,679,444 (79.5% of anticipated health and dental premiums for 2024-2025) +\$180,000 BOE HSA responsibility= \$2,859,444
- Updated pensions category based on actuarial report for 2024-2025

Net decrease of \$119,781 from Budget Workshop #1 to Budget Workshop #2

## **PURCHASED SERVICES**

| <b>2023-2024</b>   | <b>2024-2025</b>   | <b>Change \$</b>   | <b>Change %</b> |
|--------------------|--------------------|--------------------|-----------------|
| <b>\$1,445,126</b> | <b>\$1,328,885</b> | <b>(\$116,241)</b> | <b>(8.04%)</b>  |

|  | <b>2023-2024<br/>Approved Budget</b> | <b>2024-2025<br/>Proposed Budget</b> | <b>Change \$</b> | <b>Change %</b> |
|--|--------------------------------------|--------------------------------------|------------------|-----------------|
| Professional Services                              | \$179,774                            | \$135,478                            | (\$44,296)       | (24.64%)        |
| Software Licenses                                  | \$155,780                            | \$170,495                            | \$14,715         | 9.45%           |
| Special Education<br>Consulting and Training       | \$178,485                            | \$248,200                            | \$69,715         | 39.06%          |
| Curriculum Development<br>Professional Development | \$70,390                             | \$79,387                             | \$8,997          | 12.78%          |
| Legal  | \$38,000                             | \$39,140                             | \$1,140          | 3.00%           |
| Substitutes  | \$244,518                            | \$30,000                             | (\$214,518)      | (87.73%)        |



**PURCHASED  
SERVICES**  
(cont'd)

| 2023-2024   | 2024-2025   | Change \$   | Change % |
|-------------|-------------|-------------|----------|
| \$1,445,126 | \$1,328,885 | (\$116,241) | (8.04%)  |

|                            | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$  | Change % |
|----------------------------|------------------------------|------------------------------|------------|----------|
| Lunch Subsidy              | \$50,000                     | \$0                          | (\$50,000) | (100%)   |
| Building Service Contracts | \$281,599                    | \$360,050                    | \$78,451   | 27.86%   |
| Departmental Repairs       | \$38,711                     | \$42,456                     | \$3,745    | 9.67%    |
| Copier, Phones & Postage   | 131,382                      | \$141,375                    | \$9,993    | 7.61%    |
| Dues and Fees              | \$76,487                     | \$82,304                     | \$5,817    | 7.61%    |

Changes from Budget Workshop #1 to Workshop #2

- Consolidated budget subcategories in Purchased Services
- Updated service contracts (including new building and grounds contract)

Net increase of \$36,141 from Budget Workshop #1 to Budget Workshop #2

## TRANSPORTATION

| 2023-2024 | 2024-2025   | Change \$ | Change % |
|-----------|-------------|-----------|----------|
| \$995,393 | \$1,008,503 | \$13,110  | 1.32%    |

|                   | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|-------------------|------------------------------|------------------------------|-----------|----------|
| Athletics         | \$100,907                    | \$103,940                    | \$3,033   | 3.01%    |
| Contract          | \$319,694                    | \$329,285                    | \$9,591   | 3.00%    |
| Clubs             | \$13,370                     | \$11,885                     | (\$1,485) | (11.11%) |
| Field Trips       | \$28,090                     | \$28,090                     | \$0       | 0%       |
| Special Education | \$476,335                    | \$476,450                    | \$115     | 0.02%    |
| VoAg              | \$56,997                     | \$58,853                     | \$1,856   | 3.26%    |

### Changes from Budget Workshop #1 to Workshop #2

- Decrease in projected special education transportation expenses based on anticipated placements
- Slight increase to VoAg transportation based on contract

Net decrease of \$56,147 from Budget Workshop #1 to Budget Workshop #2

# TUITION

| 2023-2024 | 2024-2025 | Change \$  | Change % |
|-----------|-----------|------------|----------|
| \$557,196 | \$540,880 | (\$16,316) | (2.93%)  |

|  | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|--|------------------------------|------------------------------|-----------|----------|
| Vocational Agricultural                      | \$21,084                     | \$14,057                     | (\$7,027) | (33.33%) |
| Magnet Tuition                               | \$6,202                      | \$0                          | (\$6,202) | (100%)   |
| Special Education<br>Out of District Tuition | \$513,200                    | \$510,600                    | (\$2,600) | (0.51%)  |
| Adult Education                              | \$16,710                     | \$16,223                     | (\$487)   | (2.91%)  |

## Changes from Budget Workshop #1 to Workshop #2

- Decrease in projected special education tuition expenses based on anticipated placements
- Offset of anticipated tuition expenses- Excess Cost (\$35,000)

Net decrease of \$154,999 from Budget Workshop #1 to Budget Workshop #2

## Supplies and Utilities

|  | 2023-2024                 | 2024-2025                 | Change \$   | Change % |
|--|---------------------------|---------------------------|-------------|----------|
|  | \$1,100,788               | \$1,020,453               | (\$80,335)  | (7.30%)  |
|  | 2023-2024 Approved Budget | 2024-2025 Proposed Budget | Change \$   | Change % |
| Diesel Fuel                                | \$42,205                  | \$42,205                  | \$0         | 0%       |
| Electricity                                | \$295,107                 | \$175,407                 | (\$119,700) | (40.56%) |
| Natural Gas                                | \$185,754                 | \$185,754                 | \$0         | 0%       |
| Instructional Supplies                     | \$203,450                 | \$209,872                 | \$6,422     | 3.16%    |
| Office, Custodial and Maintenance Supplies | \$105,000                 | \$108,698                 | \$3,698     | 3.52%    |
| Books/Periodicals                          | \$78,810                  | \$96,978                  | \$18,168    | 23.05%   |
| General Supplies                           | \$166,702                 | \$167,464                 | \$762       | 0.46%    |
| Special Education Supplies                 | \$23,760                  | \$34,075                  | \$10,315    | 43.41%   |

### Changes from Budget Workshop #1 to Workshop #2

- Reduction in projected electricity line based on analysis of account credits, net metering, and solar credits  
Net decrease of \$41,945 from Budget Workshop #1 to Budget Workshop #2

# EQUIPMENT

| 2023-2024 | 2024-2025 | Change \$  | Change % |
|-----------|-----------|------------|----------|
| \$213,928 | \$194,887 | (\$19,041) | (8.90%)  |

|                             | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|-----------------------------|------------------------------|------------------------------|-----------|----------|
| Technology                  | \$156,600                    | \$146,800                    | (\$9,800) | (6.26%)  |
| Instructional               | \$9,700                      | \$6,700                      | (\$3,000) | (30.93%) |
| Music/Art                   | \$26,148                     | \$25,902                     | (\$246)   | (0.94%)  |
| Special Education           | \$7,300                      | \$5,500                      | (\$1,800) | (24.66%) |
| Athletic/Physical Education | \$6,052                      | \$8,785                      | \$2,733   | 45.16%   |
| Maintenance/Repairs         | \$1,000                      | \$0                          | (\$1,000) | (100%)   |
| Tech Ed/Computer Ed         | \$7,128                      | \$1,200                      | (\$5,928) | (83.16%) |

## Changes from Budget Workshop #1 to Workshop #2

- Removal of window blinds for Daisy Ingraham Elementary School (to be completed 2023-2024)

Net decrease of \$25,000 from Budget Workshop #1 to Budget Workshop #2

## SPECIAL EDUCATION

| 2023-2024   | 2024-2025   | Change \$ | Change % |
|-------------|-------------|-----------|----------|
| \$1,199,080 | \$1,274,825 | \$75,745  | 6.32%    |

|                    | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|--------------------|------------------------------|------------------------------|-----------|----------|
| Purchased Services | \$178,485                    | \$248,200                    | \$69,715  | 39.06%   |
| Tuition            | \$513,200                    | \$510,600                    | (\$2,600) | (0.51%)  |
| Supplies           | \$23,760                     | \$34,075                     | \$10,315  | 43.41%   |
| Equipment          | \$7,300                      | \$5,500                      | (\$1,800) | (24.66%) |
| Transportation     | \$476,335                    | \$476,450                    | \$115     | 0.02%    |

### Changes from Budget Workshop #1 to Workshop #2

- Decrease in projected special education transportation expenses based on anticipated placements
- Decrease in projected special education tuition expenses based on anticipated placements
- Offset of anticipated tuition expenses- Excess Cost

## CAPITAL PROJECTS

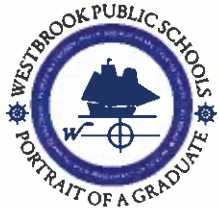
| 2023-2024 | 2024-2025 | Change \$ | Change % |
|-----------|-----------|-----------|----------|
| \$0       | \$250,000 | \$250,000 | 100%     |

|                    | 2023-2024<br>Approved Budget | 2024-2025<br>Proposed Budget | Change \$ | Change % |
|--------------------|------------------------------|------------------------------|-----------|----------|
| Capital Projects * | \$0                          | \$250,000                    | \$250,000 | 100%     |

### Changes from Budget Workshop #1 to Workshop #2

No changes to proposed line, but updated information on costs for the WHS electrical upgrade (\$268,000) and auditorium lighting system replacement (\$276,000) further supports need to budget for capital improvements to our schools

\* This new line will ensure there is enough funding in the BOE Capital Project account for 2024-2025 to complete the HVAC upgrade at Daisy Ingraham Elementary School (air conditioning in all classrooms) and the electrical upgrade at Westbrook High School (needed for welding, HVAC, and future programming)



## Superintendent's Proposed Budget for Fiscal Year 2024-2025

# \$20,034,742

This represents an *increase* of \$620,621 or 3.20%  
over the Approved Budget for Fiscal Year 2023-2024

### Major Budget Drivers

Contractual Obligations (WEA 4.3% and AFT 3%)- Salaries  
Increased instructional support- Certified and Non-Certified Salaries  
Special Education- Purchased Services and Salaries  
Capital Project Funding- Daisy HVAC Upgrade and WHS Electrical Upgrade  
Reallocation of Grant Funded Positions to Budget  
New Position: Director of Facilities, Grounds, and Maintenance