

City of Westbrook

Annual Tax Calculation Summary

FY 2025-2026

Updated July 17, 2025

SUMMARY OF TAX NEEDS

This section requires City Council approval. The School Subtotal requires the additional approval of both the School Committee & voters.

	FY 2025	FY 2026	Change (\$)	Change (%)
Municipal				
Expenditures	\$ 35,746,972	\$ 36,709,036	\$ 962,064	2.69%
Revenues (Non-Tax)	\$ (19,946,062)	\$ (21,136,463)	\$ (1,190,401)	5.97%
Overlay	\$ 33,444	\$ 292,316	\$ 258,872	774.05%
Municipal Subtotal	\$ 15,834,354	\$ 15,864,889	\$ 30,535	0.19%
School				
Expenditures (PreK - 12)	\$ 50,492,022	\$ 53,350,529	\$ 2,858,507	5.66%
Expenditures (Adult Ed)	\$ 520,560	\$ 621,956	\$ 101,396	19.48%
Revenues (Non-Tax)	\$ (20,421,040)	\$ (21,478,501)	\$ (1,057,461)	5.18%
School Subtotal	\$ 30,591,542	\$ 32,493,984	\$ 1,902,442	6.22%
Transfer to TIF Account	\$ 6,463,648	\$ 6,785,598	\$ 321,950	4.98%
Cumberland County Taxes	\$ 1,956,544	\$ 2,148,200	\$ 191,656	9.80%
SUMMARY TOTAL TAX NEEDS	\$ 54,846,088	\$ 57,292,671	\$ 2,446,583	4.46%

ACTUAL MUNICIPAL VALUATION

	FY 2025	FY 2026	Change (\$)	Change (%)
Actual Valuation	\$ 3,718,378,800	\$ 3,794,216,600	\$ 75,837,800	2.04%

ACTUAL TAX RATE

	FY 2025	FY 2026	Change (\$)	Change (%)
Actual Mil Rate				
Municipal	\$ 4.26	\$ 4.18	\$ (0.08)	-1.81%
School	\$ 8.23	\$ 8.56	\$ 0.33	3.97%
Transfer to TIF Account	\$ 1.74	\$ 1.79	\$ 0.05	2.88%
County Taxes	\$ 0.52	\$ 0.57	\$ 0.05	9.69%
Summary (per \$1,000/value)	\$ 14.75	\$ 15.10	\$ 0.35	2.37%

**City of Westbrook
FY26 Budget - Revenues**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
General Fund Revenues								
10001000	41300 PILOT	56,280	31,975	-	33,267	33,267	33,267	4.0%
10001000	41400 Franchise Fees	217,111	230,000	-	230,000	230,000	230,000	0.0%
10001000	41900 Interest/Penalties on Tax	71,571	55,000	61,241	70,000	80,000	80,000	45.5%
10001000	43500 State Shared Revenue	3,467,962	2,925,247	1,730,834	3,470,707	3,470,707	3,470,707	18.6%
10001000	43522 State Shared - BETE	2,952,164	2,632,296	-	2,632,296	2,632,296	2,981,140	13.3%
10001000	43523 Homestead Reimbursement	1,143,376	977,142	810,688	977,142	977,142	1,008,359	3.2%
10001000	43525 State Tree Growth	15,300	15,500	17,587	17,000	17,000	17,000	9.7%
10001000	43526 State Veterans Reimbursement	9,026	10,500	-	10,500	10,500	10,500	0.0%
10001000	46000 Investment Earnings	1,011,848	600,000	366,341	600,000	600,000	600,000	0.0%
10001000	46100 Rock Row Public Safety	180,000	180,000	-	180,000	180,000	180,000	0.0%
10001000	46200 Rental Revenues	40,546	51,267	19,307	39,267	39,267	39,267	-23.4%
	(Cell Tower)							
10001000	49100 Transfers from General Fund	-	1,835,224	-	-	1,835,224	1,835,224	0.0%
	(Fund Balance)							
10001000	49101 Transfers from other Funds - ARP	240,528	-	-	-	-	-	N/A
Mayor's Office								
10001310	41901 Misc. Revenues	-	-	75	-	-	-	N/A
Legal and Risk Management								
10001320	49102 Transfer from TIFs	-	37,000	37,000	20,069	20,069	20,069	-45.8%
	(Transfer from TIF for Insurance)							
Economic Development								
10001330	49102 Transfer from TIFs	534,944	670,880	670,880	676,848	676,848	676,848	0.9%
	(Transfer from TIF for Econ Dev)							
Public Transit								
10001340	49102 Transfer from TIFs	241,735	314,654	314,654	396,008	396,008	396,008	25.9%
	(Transfer from TIF for METRO)							

**City of Westbrook
FY26 Budget - Revenues**

**ACCOUNTS FOR:
General Fund**

			FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
City Clerk's Office & Elections									
10001400	44120	Misc. Clerk Fees (Clerks-Notaries, FOAA Request)	2,395	1,500	1,920	2,100	4,000	4,000	166.7%
10001400	44122	Business Licenses	51,372	55,000	23,036	55,000	55,000	55,000	0.0%
10001400	44123	Dog Licenses	1,190	900	320	900	900	900	0.0%
10001400	44124	Vital Records	28,553	24,000	17,944	26,000	28,000	28,000	16.7%
Finance Office									
10001510	42220	Excise Taxes - Vehicles	4,126,888	4,100,000	2,194,707	4,200,000	4,200,000	4,200,000	2.4%
10001510	42221	Excise Taxes - Boats	8,778	10,000	1,254	10,000	10,000	10,000	0.0%
10001510	44110	Registration Fees (Per Charge for Motor Vehicle Registration Fee)	84,468	77,000	37,283	83,000	83,000	83,000	7.8%
10001510	44199	Misc. Finance Fees	9,644	2,000	2,914	5,000	9,000	9,000	350.0%
Human Resources									
10001550	41901	Misc. Revenues	1,634	-	-	-	-	-	N/A
Employee Benefits									
10001555	44060	Reimbursement Other Funding (Benefit Allocation from Police Detail work)	140,341	-	46,330	-	-	-	N/A
10001555	49000	Other Financing (School) (School Charges for Benefits for 2-SRO)	28,933	30,214	14,739	34,349	34,349	34,349	13.7%
10001555	49102	Transfer from TIFs (ED Department Benefits)	170,686	169,633	169,633	160,910	160,910	160,910	-5.1%
Planning & Code Enforcement									
10001810	41901	Advertising & Abutters	4,845	5,000	3,352	5,000	6,000	6,000	20.0%
10001810	42100	Zoning Permits	-	1,000	-	1,000	1,000	1,000	0.0%
10001810	42101	Building Permits	810,666	550,000	363,669	550,000	720,000	720,000	30.9%
10001810	42110	Plumbing & Electrical Permits	124,271	75,000	69,611	80,000	100,000	100,000	33.3%

City of Westbrook
FY26 Budget - Revenues

ACCOUNTS FOR:

General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
10001810	44599 Misc. Planning Fees (Village Review, Site Plans, Subdivision etc.)	34,573	50,000	62,925	75,000	75,000	75,000	50.0%
10001810	44895 Inspection Fees	230,806	100,000	18,984	75,000	100,000	100,000	0.0%
10001810	44899 Misc. PACE Fees	9,053	5,000	1,643	4,000	5,000	5,000	0.0%
Police								
10002110	41901 ACO Licensing Fee	4,794	5,000	1,413	5,000	5,000	5,000	0.0%
10002110	44230 Police Tickets	6,790	22,000	4,061	15,000	22,000	22,000	0.0%
10002110	44231 Misc. Police fees (False Alarms, Reimbursement for Training, etc.)	48,943	30,000	23,666	30,000	45,000	45,000	50.0%
10002110	44232 Police Court Time	16,592	10,000	2,268	10,000	10,000	10,000	0.0%
10002110	49000 Other Financing Sources (School Charges for Wages for 2- SRO)	74,869	79,347	39,222	88,492	88,492	88,492	11.5%
Fire & Rescue								
10002210	41901 Fire Cost Recovery	525	-	13,560	-	-	-	N/A
10002210	44199 Reimbursements - Expenses	1,564	-	4,161	-	-	-	N/A
10002210	44231 Misc. Fire Fees (Regional Training)	29,574	-	-	-	4,000	4,000	N/A
10002210	44245 Ambulance Billing	1,583,214	1,550,000	801,563	1,550,000	1,550,000	1,550,000	0.0%
Public Services Admin								
10003100	42102 Excavator License (Move from Planning)	9,500	5,000	4,000	5,000	8,000	8,000	60.0%
10003100	43527 DOT Allocation	212,408	212,500	215,564	215,500	215,500	215,500	1.4%
10003100	44313 Surplus Metal Fees	3,868	4,000	1,674	3,000	3,000	3,000	-25.0%
Highways & Streets								
10003110	41901 Misc. Revenues	15,105	-	984	-	5,000	5,000	N/A
10003110	49000 Other Financing Sources (School Charges for Sweeping, etc.)	20,000	20,000	-	-	-	-	-100.0%

**City of Westbrook
FY26 Budget - Revenues**

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Refuse & Collection								
10003200	44060 Reimb. - Contractual Services	-	-	-	-	66,190	66,190	N/A
10003200	44311 Bulky Disposal Tag Fee	2,795	3,000	1,220	2,000	2,000	2,000	-33.3%
10003200	44312 Recycling Revenue (Sales of new Totes)	56,189	3,500	3,250	3,500	5,000	5,000	42.9%
Sewer								
10003250	44810 Sewer Connection Fee	12,000	10,000	4,050	8,000	8,000	8,000	-20.0%
Fleet Maintenance								
10003300	41901 Fleet Misc. Revenues	21,031	-	2,665	-	-	-	N/A
Cemeteries								
10003400	44310 Cemetery Fees	38,858	45,000	34,875	40,000	40,000	40,000	-11.1%
General Assistance								
10004431	43528 State Welfare Reimbursements	601,923	551,250	119,003	329,350	294,350	294,350	-46.6%
10004431	44702 Donations	2,000	-	-	-	-	-	N/A
Community Services								
10005100	44700 Recreation Revenue	94,526	72,000	49,302	72,000	90,000	90,000	25.0%
10005100	44702 Donations	1,200	-	2,700	-	-	-	N/A
10005100	46200 Rental Revenue for WCC (Rental Space at Comm Ctr)	139,332	150,000	81,071	150,000	141,978	141,978	-5.3%
10005100	49102 Transfer from TIFs (Transfer from TIF for Park Band Concerts)	-	12,000	12,000	-	-	-	-100.0%
Children Recreation Program								
10005110	44700 Recreation Fees Children Program	495,019	545,000	370,385	550,000	550,000	550,000	0.9%
10005110	44702 Donations	4,625	-	5,300	-	-	-	N/A
Pool Recreation								
10005120	44700 Pool Revenue Programs	208,174	134,000	105,969	150,000	175,000	175,000	30.6%
10005120	46200 Rental Revenues - Pools	34,241	40,000	11,280	40,000	32,000	32,000	-20.0%
Recreation Athletic Facilities & Grounds								
10005130	46200 Rental Revenues Fields (Rental of Athletic Fields)	18,338	13,500	13,631	16,000	18,000	18,000	33.3%

**City of Westbrook
FY26 Budget - Revenues**

**ACCOUNTS FOR:
General Fund**

			FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
			Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
10005130	49000	Transfer from Schools (School Charges for Athletic Fields)	125,000	150,000	-	175,000	121,500	121,500	-19.0%
Library									
10005510	44600	Misc. Library Fees (Copies, Nonresident Passes, etc.)	5,913	5,000	2,891	5,000	5,000	5,000	0.0%
Riverfront Parking Garage									
10006700	46200	Rental Revenues	-	224,921	112,460	224,921	224,921	224,921	0.0%
Downtown Parking Garage									
10006750	49102	Transfer from TIFs	-	226,112	226,112	235,984	235,984	235,984	4.4%
TOTAL	General Fund		19,940,395	19,946,062	9,329,171	18,644,110	20,756,402	21,136,463	6.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Mayor's Office								
10001310	51100 Salaries - Regular FT/PT	245,157	309,862	130,795	270,158	270,158	270,158	-12.8%
10001310	51110 Salaries - Elec/Boards	27,208	56,530	16,325	82,837	82,837	82,837	46.5%
10001310	51300 Salaries - Overtime	12,973	-	1,941	2,500	2,500	2,500	N/A
10001310	51500 Car Allowance	4,500	4,500	2,164	4,500	4,500	4,500	0.0%
10001310	51600 Unused Comp Absences	5,644	5,200	-	5,200	5,200	5,200	0.0%
10001310	53300 Professional EE Training & Travel	2,289	3,000	50	3,000	3,000	3,000	0.0%
10001310	53400 Comm Support Initiatives	23,000	23,000	23,000	21,500	21,500	21,500	-6.5%
10001310	53410 Consultants	-	3,000	3,000	3,000	3,000	3,000	0.0%
10001310	55400 Advertising	6,385	9,000	7,588	10,000	10,000	10,000	11.1%
10001310	55500 Printing Services	2,299	3,000	1,906	2,500	2,500	2,500	-16.7%
10001310	56000 General Supplies	2,963	3,000	772	3,000	3,000	3,000	0.0%
10001310	56010 Meeting Expense	2,989	2,000	301	2,000	2,000	2,000	0.0%
10001310	56098 Inauguration Supplies	-	2,000	1,152	2,000	2,000	2,000	0.0%
10001310	57301 Equipment	26	1,750	-	1,000	1,000	1,000	-42.9%
10001310	58100 Dues & Memberships	109,662	115,600	73,110	115,600	115,600	115,600	0.0%
10001310	58911 Employee Recognition	4,834	4,000	1,293	3,000	3,000	3,000	-25.0%
10001310	58912 Flowers	508	700	87	700	700	700	0.0%
10001310	58985 Senior Prop Tax Asst. Program	25,000	95,000	108,755	130,000	130,000	130,000	36.8%
10001310	59999 Contingency	44,007	40,000	43,301	100,000	100,000	100,000	150.0%
TOTAL	Mayor's Office	519,444	681,142	415,539	762,495	762,495	762,495	11.9%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Legal and Risk Management								
10001320	52700 Workers Compensation	578,743	695,000	166,312	695,000	645,000	645,000	-7.2%
10001320	53450 Legal Services	173,496	168,100	42,104	168,100	168,100	168,100	0.0%
10001320	55200 Insurance	366,783	444,973	373,753	412,568	412,568	412,568	-7.3%
10001320	55201 Insurance Deductible	35,909	50,000	9,715	50,000	50,000	50,000	0.0%
TOTAL	Legal and Risk Management	1,154,930	1,358,073	591,883	1,325,668	1,275,668	1,275,668	-6.1%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Economic Development								
10001330	51100 Salaries - Regular FT/PT	442,257	449,324	208,175	449,098	449,098	449,098	-0.1%
10001330	51200 Salaries -Temp Employees	4,608	20,000	-	20,000	20,000	20,000	0.0%
10001330	51600 Unused Comp Absences	2,836	-	1,941	-	-	-	N/A
10001330	53300 Professional EE Training & Travel	15,386	18,000	1,418	18,000	18,000	18,000	0.0%
10001330	53410 Consultants	10,946	20,000	2,500	20,000	20,000	20,000	0.0%
10001330	55400 Marketing	46,207	60,000	26,602	60,000	60,000	60,000	0.0%
10001330	55500 Printing Services	136	1,500	294	1,000	1,000	1,000	-33.3%
10001330	56000 General Supplies	2,557	1,500	673	1,500	1,500	1,500	0.0%
10001330	56015 Meeting Expense	1,203	2,500	456	3,500	3,500	3,500	40.0%
10001330	56600 Channel 2 Supplies	13,628	14,000	2,498	14,000	14,000	14,000	0.0%
10001330	57301 Equipment	3,399	2,500	848	2,000	2,000	2,000	-20.0%
10001330	58100 Dues & Memberships	2,423	61,750	61,521	61,750	61,750	61,750	0.0%
10001330	58900 Misc Expenditures	1,132	1,000	-	1,000	1,000	1,000	0.0%
10001330	59210 Transfer to Reserve Funds - Façade	10,000	25,000	25,000	25,000	25,000	25,000	0.0%
TOTAL	Economic Development	556,719	677,074	331,924	676,848	676,848	676,848	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Public Transit								
10001340	59651 Greater Portland Transit Dist.	850,073	945,043	945,043	995,466	995,466	995,466	5.3%
10001340	59652 RTP	18,277	19,523	8,084	20,000	20,000	20,000	2.4%
TOTAL	Public Transit	868,350	964,566	953,127	1,015,466	1,015,466	1,015,466	5.3%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
City Clerk's Office & Elections								
10001400	51100 Salaries - Regular FT/PT	162,093	166,447	61,522	167,524	167,524	167,524	0.6%
10001400	51110 Salaries - Elec/Boards	72,872	43,000	35,668	43,000	43,000	43,000	0.0%
10001400	51300 Salaries - Overtime	3,867	4,000	4,012	3,000	3,000	3,000	-25.0%
10001400	51600 Unused Comp Absences	2,273	-	-	-	-	-	N/A
10001400	53300 Professional EE Training & Travel	2,432	4,500	1,052	4,500	4,500	4,500	0.0%
10001400	53619 Records Management	9,624	12,000	5,186	12,000	12,000	12,000	0.0%
10001400	55500 Printing Services	8,838	15,000	10,818	10,000	10,000	10,000	-33.3%
10001400	56000 General Supplies	2,173	2,000	1,112	2,000	2,000	2,000	0.0%
10001400	56097 Elections	2,207	3,000	2,158	3,000	3,000	3,000	0.0%
10001400	57301 Equipment	3,889	25,000	3,087	20,000	20,000	20,000	-20.0%
10001400	58100 Dues & Memberships	755	1,250	195	1,250	1,250	1,250	0.0%
TOTAL	City Clerk's Office & Elections	271,022	276,197	124,810	266,274	266,274	266,274	-3.6%

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Finance Office								
10001510	51100 Salaries - Regular FT/PT	616,625	666,481	296,147	690,589	690,589	690,589	3.6%
10001510	51300 Salaries - Overtime	5,985	6,000	2,396	6,000	6,000	6,000	0.0%
10001510	51600 Unused Comp Absences	8,666	-	-	-	-	-	N/A
10001510	53300 Professional EE Training & Travel	9,985	8,000	4,174	8,000	8,000	8,000	0.0%
10001510	53405 Contractual Services	1,076	900	387	1,000	1,000	1,000	11.1%
10001510	53460 ProfConsult - Auditor	46,700	44,415	-	41,400	41,400	41,400	-6.8%
10001510	53714 Registrar Fees	5,409	8,000	4,782	6,000	6,000	6,000	-25.0%
10001510	54311 Postage Service Agreement	2,086	2,300	1,564	2,100	2,100	2,100	-8.7%
10001510	55310 Postage	18,163	25,000	14,283	20,000	20,000	20,000	-20.0%
10001510	55500 Printing Services	2,587	3,400	1,720	3,400	3,400	3,400	0.0%
10001510	56000 General Supplies	5,301	7,000	2,167	7,000	7,000	7,000	0.0%
10001510	56010 Meeting	561	1,400	457	1,400	1,400	1,400	0.0%
10001510	57301 Equipment	-	1,300	205	1,000	1,000	1,000	-23.1%
10001510	58100 Dues & Memberships	445	600	295	600	600	600	0.0%
10001510	58110 Bank Fees	8,193	8,500	3,489	8,500	8,500	8,500	0.0%
10001510	58900 Misc	2,675	2,700	2,519	2,500	2,500	2,500	-7.4%
TOTAL	Finance Office	734,458	785,996	334,586	799,489	799,489	799,489	1.7%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Assessing								
10001520	51100 Salaries - Regular FT/PT	143,785	196,268	90,158	206,812	206,812	206,812	5.4%
10001520	51200 Salaries - Temp Employees	11,100	-	-	-	-	-	N/A
10001520	53300 Professional EE Training & Travel	2,335	5,586	3,033	3,500	3,500	3,500	-37.3%
10001520	53410 Consultants	2,213	27,800	-	24,000	24,000	24,000	-13.7%
10001520	56000 General Supplies	1,287	1,382	40	1,000	1,000	1,000	-27.6%
10001520	57301 Equipment	11,376	2,862	68	2,000	2,000	2,000	-30.1%
10001520	57350 Software	24,889	28,814	27,022	3,900	3,900	3,900	-86.5%
TOTAL	Assessing	196,986	262,712	120,321	241,212	241,212	241,212	-8.2%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Information Technology								
10001530	51100 Salaries - Regular FT/PT	83,716	135,080	61,965	136,429	136,429	136,429	1.0%
10001530	53520 ProfConsult - IT/Technology	151,526	140,000	80,611	149,000	149,000	149,000	6.4%
10001530	54330 TechConsult - Maint	367,719	429,458	295,974	502,925	502,925	502,925	17.1%
10001530	55320 Telephone, Wireless, MiFi	112,801	102,000	46,973	107,330	107,330	107,330	5.2%
10001530	56500 Technology Supplies	27	3,000	37	3,000	3,000	3,000	0.0%
10001530	57340 Hardware	44,726	71,000	5,601	57,000	57,000	57,000	-19.7%
10001530	57350 Software	4,858	5,000	4,240	5,000	5,000	5,000	0.0%
TOTAL	Information Technology	765,372	885,538	495,400	960,684	960,684	960,684	8.5%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Human Resources								
10001550	51100 Salaries - Regular FT/PT	218,940	259,109	123,083	276,999	276,999	276,999	6.9%
10001550	51110 Salaries - Elec/Boards	2,400	2,500	350	2,000	2,000	2,000	-20.0%
10001550	51600 Unused Comp Absences	1,376	-	-	-	-	-	N/A
10001550	52900 Wellness & Safety Program	4,991	6,180	592	6,180	6,180	6,180	0.0%
10001550	53300 Professional EE Training & Travel	9,501	8,240	2,606	8,240	8,240	8,240	0.0%
10001550	53405 Contractual Services	22,000	4,000	991	4,000	4,000	4,000	0.0%
10001550	53451 ProfConsult - Arbitrators	-	1,000	-	1,000	1,000	1,000	0.0%
10001550	55400 Advertising - Recruitment	2,326	4,120	-	4,120	4,120	4,120	0.0%
10001550	56000 General Supplies	1,657	1,000	444	1,000	1,000	1,000	0.0%
10001550	56440 Subscriptions	787	515	228	515	515	515	0.0%
10001550	56500 Computer Supplies	17	100	-	100	100	100	0.0%
10001550	57301 Equipment	180	200	-	200	200	200	0.0%
10001550	58100 Dues & Memberships	744	1,545	155	1,500	1,500	1,500	-2.9%
10001550	58905 Workforce Community	11,760	5,000	-	5,000	5,000	5,000	0.0%
TOTAL	Human Resources	276,680	293,509	128,448	310,854	310,854	310,854	5.9%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Employee Benefits								
10001555	51700 Separation Pay	130,032	50,000	16,917	100,000	100,000	100,000	100.0%
10001555	52100 Health Insurance	2,809,051	3,223,552	1,478,580	3,576,176	3,576,176	3,576,176	10.9%
10001555	52105 HRA Contribution	77,191	100,000	41,060	100,000	100,000	100,000	0.0%
10001555	52106 Dental Insurance	207,399	211,726	95,837	213,780	213,780	213,780	1.0%
10001555	52200 Social Security/Medicare	665,835	730,402	360,167	763,514	763,514	763,514	4.5%
10001555	52300 ICMA	117,110	133,556	60,125	124,249	124,249	124,249	-7.0%
10001555	52301 MPERS	1,464,843	1,487,935	857,918	1,704,312	1,704,312	1,704,312	14.5%
10001555	52500 Education Reimbursement	19,339	25,750	8,967	25,750	25,750	25,750	0.0%
10001555	52600 Unemployment	9,779	10,300	7,193	10,000	10,000	10,000	-2.9%
10001555	52800 Other Employee Benefits	95,682	112,000	10,903	124,000	124,000	124,000	10.7%
10001555	52905 Paid Family & Medical Leave	-	34,000	-	76,085	76,085	76,085	123.8%
10001555	53300 Training	1,614	6,000	-	6,000	6,000	6,000	0.0%
10001555	53712 Backgrnd/App Screen	2,499	2,000	751	2,000	2,000	2,000	0.0%
TOTAL	Employee Benefits	5,600,373	6,127,221	2,938,418	6,825,866	6,825,866	6,825,866	11.4%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Planning & Code Enforcement								
10001810	51100 Salaries - Regular FT/PT	469,361	462,323	218,964	479,963	479,963	479,963	3.8%
10001810	51110 Salaries - Elec/Boards	4,450	10,400	2,300	10,400	10,400	10,400	0.0%
10001810	51200 Salaries - Temp	960	25,000	8,910	24,960	24,960	24,960	-0.2%
10001810	51300 Salaries - Overtime	1,321	5,000	632	5,000	5,000	5,000	0.0%
10001810	51500 Stipends	530	1,800	440	1,800	1,800	1,800	0.0%
10001810	51600 Unused Comp Absences	1,352	2,000	1,104	2,000	2,000	2,000	0.0%
10001810	52901 Uniforms	480	1,500	100	1,500	1,500	1,500	0.0%
10001810	53300 Professional EE Training & Travel	981	2,980	1,264	2,980	2,980	2,980	0.0%
10001810	53410 Consultants	13,200	19,000	9,083	19,000	19,000	19,000	0.0%
10001810	53617 GIS Project	45,919	47,067	23,533	48,243	48,243	48,243	2.5%
10001810	54330 Equipment	1,537	1,613	1,537	1,537	1,537	1,537	-4.7%
10001810	55320 Telephone	1,200	1,200	600	1,200	1,200	1,200	0.0%
10001810	55400 Advertising	3,214	4,200	1,955	4,200	5,000	5,000	19.0%
10001810	55500 Printing Services	484	800	-	800	800	800	0.0%
10001810	56000 General Supplies	2,334	3,500	247	3,500	3,500	3,500	0.0%
10001810	56260 Fuel, Gas	5,662	4,500	2,569	4,500	4,500	4,500	0.0%
10001810	56440 Subscriptions	131	300	25	300	300	300	0.0%
10001810	56700 Vehicle Supplies/Auto Parts	7,452	3,500	2,137	3,500	3,500	3,500	0.0%
10001810	58100 Dues & Memberships	793	1,000	848	1,000	1,000	1,000	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
10001810	58900 Misc	650	750	-	750	750	750	0.0%
TOTAL	Planning & Code Enforcement	562,012	598,433	276,248	617,133	617,933	617,933	3.3%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Police								
10002110	51100 Salaries - Regular FT/PT	3,596,580	3,982,450	1,850,522	4,382,053	4,382,053	4,382,053	10.0%
10002110	51120 Salaries - Crossing Guards	18,110	17,280	8,165	25,920	25,920	25,920	50.0%
10002110	51300 Salaries - Overtime	385,293	315,000	201,537	346,500	346,500	346,500	10.0%
10002110	51301 Sal - Court Time	31,369	25,000	13,702	27,500	27,500	27,500	10.0%
10002110	51302 Sal - Holiday OT	90,726	84,000	51,636	90,000	90,000	90,000	7.1%
10002110	51500 Stipends	14,400	17,600	16,000	18,000	17,200	17,200	-2.3%
10002110	51600 Unused Comp Absences	71,840	75,000	102,289	100,000	100,000	100,000	33.3%
10002110	52901 Uniforms	64,520	65,000	42,410	65,000	65,000	65,000	0.0%
10002110	52902 Hiring Expenses	6,585	3,500	2,436	3,500	3,500	3,500	0.0%
10002110	53300 Professional EE Training & Travel	57,465	68,000	22,527	68,000	68,000	68,000	0.0%
10002110	53405 Contractual Services	41,990	40,077	-	42,080	4,080	4,080	-89.8%
10002110	53615 Interpretive Services	4,278	4,500	1,545	4,500	4,500	4,500	0.0%
10002110	53616 Lab Services	9,388	9,869	-	9,869	9,869	9,869	0.0%
10002110	53624 Analysis Programs	3,442	2,500	1,309	2,500	2,500	2,500	0.0%
10002110	53717 Veterinary Services	375	500	250	500	500	500	0.0%
10002110	54340 Vehicle Repairs	44,328	45,000	22,677	45,000	45,000	45,000	0.0%
10002110	54350 Radio Repairs	2,007	4,500	1,469	4,500	4,500	4,500	0.0%
10002110	54440 Other Rentals	556	500	429	500	500	500	0.0%
10002110	55400 Advertising & Recruitment	690	1,500	100	1,000	1,000	1,000	-33.3%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
10002110	55500 Printing Services	285	2,000	1,956	2,000	2,000	2,000	0.0%
10002110	56000 General Supplies	11,324	11,000	7,361	11,000	11,000	11,000	0.0%
10002110	56010 Community Policing Supplies	2,085	2,500	2,664	2,500	2,500	2,500	0.0%
10002110	56015 Meeting Supplies	2,315	2,000	138	2,000	2,000	2,000	0.0%
10002110	56020 Evidence Supplies	6,204	6,500	1,884	6,000	6,000	6,000	-7.7%
10002110	56043 Tires	12,641	15,500	6,097	15,000	15,000	15,000	-3.2%
10002110	56260 Fuel, Gas	60,333	57,000	31,230	56,000	56,000	56,000	-1.8%
10002110	56440 Subscriptions	6,143	6,200	4,475	6,200	6,200	6,200	0.0%
10002110	58100 Dues & Memberships	2,340	5,500	1,385	5,000	5,000	5,000	-9.1%
10002110	58911 Employee Recognition	2,823	2,000	395	2,000	2,000	2,000	0.0%
10002110	58920 Canine Expenditures	10,811	11,000	8,807	12,000	12,000	12,000	9.1%
10002110	59210 Transfer to Res - Vehicle Replacement	10,000	-	-	-	-	-	N/A
TOTAL	Police	4,571,248	4,882,976	2,405,395	5,356,622	5,317,822	5,317,822	8.9%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Dispatch								
10002150	51100 Salaries - Regular FT/PT	642,964	655,483	288,776	697,312	697,312	697,312	6.4%
10002150	51140 Per Diem - Dispatch	13,067	17,000	12,732	17,000	17,000	17,000	0.0%
10002150	51300 Salaries - Overtime	62,519	95,000	50,153	114,000	114,000	114,000	20.0%
10002150	51600 Unused Comp Absences	-	3,000	7,122	8,000	8,000	8,000	166.7%
10002150	52901 Uniforms	1,530	4,000	512	4,000	4,000	4,000	0.0%
10002150	52902 Medical Exams/Physicals	172	750	344	750	750	750	0.0%
10002150	53300 Professional EE Training & Travel	2,831	5,000	2,586	5,000	5,000	5,000	0.0%
10002150	54390 Maintenance - Small Equipment	205	2,000	-	2,000	2,000	2,000	0.0%
10002150	56000 General Supplies	2,148	3,000	568	3,000	3,000	3,000	0.0%
10002150	57301 Small Equipment	2,676	5,000	3,107	5,000	5,000	5,000	0.0%
10002150	58100 Dues & Memberships	147	775	202	775	775	775	0.0%
TOTAL	Dispatch	728,260	791,008	366,100	856,837	856,837	856,837	8.3%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Fire & Rescue								
10002210	51100 Salaries - Regular FT/PT	3,029,525	3,384,306	1,454,278	3,731,669	3,731,669	3,731,669	10.3%
10002210	51130 Salaries - Call Fire	32,677	30,000	16,142	30,000	30,000	30,000	0.0%
10002210	51135 Salaries - Per Diem	74,002	175,000	19,851	75,000	50,000	50,000	-71.4%
10002210	51300 Salaries - Overtime	296,027	225,000	176,571	225,000	250,000	250,000	11.1%
10002210	51500 Stipends	9,450	12,000	-	17,500	17,500	17,500	45.8%
10002210	51600 Unused Comp Absences	46,386	30,000	33,703	30,000	30,000	30,000	0.0%
10002210	52901 Uniforms	43,553	41,250	12,791	42,200	42,200	42,200	2.3%
10002210	52902 Medical Exams/Physicals	51,484	35,000	2,354	37,980	37,980	37,980	8.5%
10002210	53300 Professional EE Training & Travel	42,861	63,000	13,864	63,000	63,000	63,000	0.0%
10002210	53405 Contractual Services	25,280	4,240	1,545	4,092	4,092	4,092	-3.5%
10002210	53410 Consultants	13,285	4,000	2,338	4,000	4,000	4,000	0.0%
10002210	53621 Collections Costs	46,556	44,000	19,219	44,000	44,000	44,000	0.0%
10002210	53623 Medical Director	5,000	7,500	2,083	7,500	7,500	7,500	0.0%
10002210	54110 Hydrant Fees	169,437	174,324	72,635	183,302	183,302	183,302	5.2%
10002210	54300 Repairs/Maint	3,400	9,750	2,838	9,000	9,000	9,000	-7.7%
10002210	54310 Monitor Radio Repairs	12,581	12,000	6,004	14,000	14,000	14,000	16.7%
10002210	54330 TechConsult - Maint	11,443	15,800	10,851	15,800	15,800	15,800	0.0%
10002210	54340 Repairs - Vehicles	66,107	50,000	53,187	53,000	58,000	58,000	16.0%
10002210	54390 Repairs - SCBA	10,626	6,250	4,638	6,000	6,000	6,000	-4.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
10002210	54440 Other Equipment Lease	45,442	45,433	-	45,443	45,443	45,443	0.0%
10002210	55400 Marketing - Prevention	3,341	3,500	1,185	3,500	3,500	3,500	0.0%
10002210	55500 Printing Services	1,144	1,200	399	1,000	1,000	1,000	-16.7%
10002210	56000 General Supplies	9,505	13,000	4,677	12,000	12,000	12,000	-7.7%
10002210	56040 Medical Supplies	65,757	65,000	26,305	67,600	67,600	67,600	4.0%
10002210	56041 Medical Oxygen	9,293	6,000	1,066	4,000	4,000	4,000	-33.3%
10002210	56042 Foam	-	2,500	-	2,000	2,000	2,000	-20.0%
10002210	56043 Tires	2,700	9,000	-	9,000	9,000	9,000	0.0%
10002210	56051 Cleaning Supplies	549	300	35	300	300	300	0.0%
10002210	56095 Protective Clothing	3,756	17,000	6,279	20,000	20,000	20,000	17.6%
10002210	56260 Fuel, Gas	21,685	15,000	5,470	12,000	12,000	12,000	-20.0%
10002210	56261 Fuel, Diesel	29,526	45,000	19,616	45,525	45,525	45,525	1.2%
10002210	56440 Subscriptions	2,413	5,500	-	5,250	5,250	5,250	-4.5%
10002210	56700 Auto Parts	5,079	1,500	177	1,500	1,500	1,500	0.0%
10002210	57390 Other Equipment	16,537	21,000	14,381	23,000	23,000	23,000	9.5%
10002210	58100 Dues & Memberships	828	6,100	565	4,200	4,200	4,200	-31.1%
10002210	58911 Employee Recognition	3,999	5,000	-	5,000	5,000	5,000	0.0%
10002210	59000 Emergency Management	-	500	-	500	500	500	0.0%
10002210	59210 Transfer to Res Funds Vehicle Replacer	10,000	-	-	-	-	-	N/A
TOTAL	Fire & Rescue	4,221,234	4,585,953	1,985,047	4,854,861	4,859,861	4,859,861	6.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Public Services Admin								
10003100	51100 Salaries - Regular FT/PT	250,416	275,694	129,469	283,848	283,848	283,848	3.0%
10003100	51300 Salaries - Overtime	-	600	9	600	600	600	0.0%
10003100	51500 Stipends	2,400	2,500	2,600	2,500	2,500	2,500	0.0%
10003100	51600 Unused Comp Absences	-	2,500	2,604	2,500	2,500	2,500	0.0%
10003100	52901 Uniforms	423	1,350	440	1,350	1,350	1,350	0.0%
10003100	53300 Professional EE Training & Travel	2,436	7,500	926	7,500	7,500	7,500	0.0%
10003100	53410 Consultants	11,437	11,000	1,845	24,300	24,300	24,300	120.9%
10003100	54330 TechConsult - Maint	148	7,500	6,567	200	200	200	-97.3%
10003100	55320 Communications	16,093	18,000	6,262	18,000	18,000	18,000	0.0%
10003100	55500 Printing Services	921	1,000	-	1,000	1,000	1,000	0.0%
10003100	56000 General Supplies	1,883	3,500	810	3,500	3,500	3,500	0.0%
10003100	56500 Computer Supplies	265	1,000	-	1,000	1,000	1,000	0.0%
10003100	58100 Dues & Memberships	1,470	1,470	180	1,470	1,470	1,470	0.0%
10003100	58911 Employee Recognition	1,946	4,000	1,246	4,000	4,000	4,000	0.0%
TOTAL	Public Services Admin	289,838	337,614	152,957	351,768	351,768	351,768	4.2%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Highways & Streets								
10003110	51100 Salaries - Regular FT/PT	1,047,653	1,165,873	506,796	1,170,178	1,170,178	1,170,178	0.4%
10003110	51200 Salaries -Temp Employees	36,132	20,000	20,215	20,000	20,000	20,000	0.0%
10003110	51300 Salaries - Overtime	121,155	130,000	43,031	130,000	130,000	130,000	0.0%
10003110	51600 Unused Comp Absences	2,131	5,000	4,263	5,000	5,000	5,000	0.0%
10003110	52901 Uniforms	34,891	30,880	17,488	32,000	32,000	32,000	3.6%
10003110	52902 Medical Exams/Physicals	7,670	6,000	4,343	6,000	6,000	6,000	0.0%
10003110	53405 Contractual Services	8,970	15,000	8,067	15,000	15,000	15,000	0.0%
10003110	54390 Maint - Traffic Lights	95,671	100,000	16,115	100,000	100,000	100,000	0.0%
10003110	54440 Equipment Rental	126,923	172,000	58,985	172,000	172,000	172,000	0.0%
10003110	56044 Chemical Supplies	-	10,000	-	10,000	10,000	10,000	0.0%
10003110	56045 Landscaping/Agri Supplies	13,904	15,000	1,292	15,000	15,000	15,000	0.0%
10003110	56060 Specialty Supplies/Materials	19,080	22,000	3,573	22,000	22,000	22,000	0.0%
10003110	56061 Downtown Supplies	26,954	30,000	12,462	30,000	30,000	30,000	0.0%
10003110	56062 Traffic/Regulatory Signs	17,779	20,000	2,208	20,000	20,000	20,000	0.0%
10003110	56221 Elec - Street Lighting	320,448	350,000	102,980	350,000	350,000	350,000	0.0%
10003110	56222 Elec - Traffic Lights	14,393	13,500	6,203	15,000	15,000	15,000	11.1%
10003110	56900 Downtown Contractual	13,726	25,000	10,254	25,000	25,000	25,000	0.0%
10003110	57301 Small Equipment	5,872	6,000	4,174	6,000	6,000	6,000	0.0%
10003110	57390 Special Equipment	298	2,000	-	2,000	2,000	2,000	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
10003110	58930 Road Salt/Calcium	144,894	180,000	-	180,000	180,000	180,000	0.0%
10003110	58935 Bituminous Concrete	162,561	150,000	51,060	150,000	150,000	150,000	0.0%
10003110	58936 Cold Mix/Patch	7,013	6,000	-	6,000	6,000	6,000	0.0%
10003110	58937 Traffic Paint/Striping	89,267	100,000	61,353	100,000	100,000	100,000	0.0%
10003110	58938 Culverts/Pipes	9,657	10,000	1,275	10,000	10,000	10,000	0.0%
10003110	58939 Winter Sand & Gravel	15,303	30,600	623	30,600	30,600	30,600	0.0%
10003110	59400 Transfer to Paving Capital	500,000	500,000	500,000	500,000	500,000	500,000	0.0%
TOTAL	Highways & Streets	2,842,345	3,114,853	1,436,761	3,121,778	3,121,778	3,121,778	0.2%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Refuse & Collection								
10003200	51100 Salaries - Regular FT/PT	24,930	26,678	12,694	28,494	28,494	28,494	6.8%
10003200	51300 Salaries - Overtime	1,089	1,650	558	1,650	1,650	1,650	0.0%
10003200	53618 Postclosure Care Costs	18,509	19,500	1,182	20,500	20,500	20,500	5.1%
10003200	53715 Refuse Collection	917,621	943,915	393,873	972,232	972,232	972,232	3.0%
10003200	54440 Equipment Rental	7,546	7,500	3,122	8,000	8,000	8,000	6.7%
10003200	54599 Demolition Costs	2,262	5,000	860	5,000	5,000	5,000	0.0%
10003200	55400 Recycling Education/Enforc	39,888	40,500	5,178	40,500	40,500	40,500	0.0%
10003200	55500 Printing Services	-	400	138	400	400	400	0.0%
10003200	58931 Disposal Fee - Catch Basin	-	35,000	-	35,000	-	-	-100.0%
10003200	58932 Tipping Fees	631,948	586,336	284,058	618,300	618,300	618,300	5.5%
10003200	58933 Leaf Collection	-	13,600	12,146	13,600	13,600	13,600	0.0%
10003200	58934 Haz Waste Collection	8,623	13,264	13,264	13,500	13,500	13,500	1.8%
10003200	59210 Transfer to Reserve Funds	-	-	-	-	35,000	35,000	
TOTAL	Refuse & Collection	1,652,415	1,693,343	727,073	1,757,176	1,757,176	1,757,176	3.8%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Fleet Maintenance								
10003300	51100 Salaries - Regular FT/PT	218,659	269,604	124,376	291,872	291,872	291,872	8.3%
10003300	51300 Salaries - Overtime	65,296	55,000	34,228	55,000	55,000	55,000	0.0%
10003300	51600 Unused Comp Absence	-	2,000	-	2,000	2,000	2,000	0.0%
10003300	54300 Repairs/Maint (NonCap)	73,929	140,000	38,684	140,000	140,000	140,000	0.0%
10003300	54340 Repairs/Maint Vehicles	28,241	30,000	9,690	30,000	30,000	30,000	0.0%
10003300	54390 Maint - Small Equip	-	2,000	240	2,000	2,000	2,000	0.0%
10003300	54440 Equipment Rental	4,572	5,000	3,284	5,000	5,000	5,000	0.0%
10003300	56043 Tires	20,011	20,000	11,531	20,000	20,000	20,000	0.0%
10003300	56260 Fuel, Gas	37,075	41,325	11,481	41,325	41,325	41,325	0.0%
10003300	56261 Fuel, Diesel	63,855	84,500	21,525	84,500	84,500	84,500	0.0%
10003300	56262 Equipment Oil	10,605	11,000	9,028	11,000	11,000	11,000	0.0%
10003300	56700 Auto Parts	110,794	122,500	52,743	122,500	122,500	122,500	0.0%
10003300	56800 Cutting Edges	27,187	28,000	19,896	28,000	28,000	28,000	0.0%
10003300	57301 Small Equipment	15,705	14,000	8,233	14,000	14,000	14,000	0.0%
10003300	57390 Electrical & Radio Replacement	141	500	-	500	500	500	0.0%
TOTAL	Fleet Maintenance	676,068	825,429	344,940	847,697	847,697	847,697	2.7%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Cemeteries								
10003400	51100 Salaries - Regular FT/PT	10,400	17,750	-	17,750	17,750	17,750	0.0%
10003400	51110 Salaries - Elec/Boards	-	600	-	600	600	600	0.0%
10003400	51300 Salaries - Overtime	3,000	4,500	-	4,500	4,500	4,500	0.0%
10003400	54330 TechConsult - Maint	53,500	55,000	41,250	57,000	57,000	57,000	3.6%
10003400	56046 Cemetery Supplies	3,418	7,000	3,330	5,000	5,000	5,000	-28.6%
TOTAL	Cemeteries	70,318	84,850	44,580	84,850	84,850	84,850	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
General Assistance								
10004431	51100 Salaries - Regular FT/PT	142,957	186,155	71,285	155,621	155,621	155,621	-16.4%
10004431	53300 Professional EE Training & Travel	394	300	292	300	300	300	0.0%
10004431	56099 Misc. Supplies	2,845	4,800	388	2,000	2,000	2,000	-58.3%
10004431	59501 Utility	25,823	30,000	2,267	10,000	10,000	10,000	-66.7%
10004431	59502 Non Food Items	27,815	25,000	5,650	16,000	16,000	16,000	-36.0%
10004431	59503 Emergency Shelter	8,400	18,000	-	10,000	10,000	10,000	-44.4%
10004431	59504 Rental Assistance	591,897	600,000	146,018	400,000	350,000	350,000	-41.7%
10004431	59506 Fuel	1,812	2,500	-	2,500	2,500	2,500	0.0%
10004431	59507 Burials	1,275	5,000	1,125	5,000	5,000	5,000	0.0%
10004431	59509 Food	82,259	100,000	1,480	20,000	20,000	20,000	-80.0%
10004431	59510 Medical Supplies	4,552	7,000	1,395	7,000	7,000	7,000	0.0%
10004431	59511 Translation	3,200	-	-	-	-	-	N/A
TOTAL	General Assistance	893,229	978,755	229,900	628,421	578,421	578,421	-40.9%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Community Services								
10005100	51100 Salaries - Regular FT/PT	237,448	264,035	127,378	280,466	280,466	280,466	6.2%
10005100	51200 Salaries - Temp	42,758	38,000	20,957	44,000	44,000	44,000	15.8%
10005100	51300 Salaries - Overtime	25	500	-	-	-	-	-100.0%
10005100	51600 Unused Comp Absences	5,364	-	-	-	-	-	N/A
10005100	52901 Uniforms	-	1,000	-	1,000	1,000	1,000	0.0%
10005100	53300 Professional EE Training & Travel	-	500	-	500	500	500	0.0%
10005100	53410 Consultants / Transportation	3,938	8,000	5,347	8,000	8,000	8,000	0.0%
10005100	54300 Repairs/Maint (NonCap)	8,156	6,000	1,267	6,000	6,000	6,000	0.0%
10005100	54330 IT Repairs & Software Maint	9,338	2,000	538	3,500	3,500	3,500	75.0%
10005100	55310 Postage	-	200	41	100	100	100	-50.0%
10005100	55500 Printing Services	228	1,000	417	1,000	1,000	1,000	0.0%
10005100	55900 Other Svcs - Park Band Concerts	3,825	12,000	7,980	10,000	10,000	10,000	-16.7%
10005100	56000 General Supplies	6,719	9,250	3,789	9,250	9,250	9,250	0.0%
10005100	56010 Meeting Expense	378	1,200	-	1,200	1,200	1,200	0.0%
10005100	56260 Fuel, Gas	2,185	1,500	611	2,200	2,200	2,200	46.7%
10005100	57301 Equipment	13,738	14,400	1,771	14,400	14,400	14,400	0.0%
10005100	58100 Dues & Memberships	550	600	30	600	600	600	0.0%
10005100	58900 Veteran Services	6,155	3,750	525	6,250	6,250	6,250	66.7%
TOTAL	Community Services	340,805	363,935	170,651	388,466	388,466	388,466	6.7%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Children Recreation Program								
10005110	51100 Salaries - Regular FT/PT	159,112	169,739	81,104	177,588	177,588	177,588	4.6%
10005110	51200 Salaries -Temp Employees	211,183	293,200	121,426	293,200	293,200	293,200	0.0%
10005110	51300 Salaries - Overtime	183	200	97	200	200	200	0.0%
10005110	51600 Unused Comp Absences	-	1,000	-	1,000	1,000	1,000	0.0%
10005110	53300 Professional EE Training & Travel	1,728	4,000	235	4,000	4,000	4,000	0.0%
10005110	54310 Outsourced Maint/Transportation	27,480	35,000	22,454	35,000	35,000	35,000	0.0%
10005110	56010 Other Supplies	2,612	5,500	827	5,500	5,500	5,500	0.0%
10005110	56049 Children's Program Supplies	6,677	8,500	4,495	8,500	8,500	8,500	0.0%
10005110	58900 Misc Expenses	18,802	15,000	9,524	18,000	18,000	18,000	20.0%
TOTAL	Children Recreation Program	427,776	532,139	240,162	542,988	542,988	542,988	2.0%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Pool Recreation								
10005120	51100 Salaries - Regular FT/PT	56,176	60,664	28,728	63,357	63,357	63,357	4.4%
10005120	51200 Salaries -Temp Employees	108,251	95,000	53,345	110,000	110,000	110,000	15.8%
10005120	51300 Salaries - Overtime	500	-	43	-	-	-	N/A
10005120	52901 Uniforms	175	750	85	750	750	750	0.0%
10005120	53300 Professional EE Training & Travel	72	2,000	1,936	2,000	2,000	2,000	0.0%
10005120	53410 Consultants	256	1,200	-	1,200	1,200	1,200	0.0%
10005120	54300 Repairs & Maint	3,999	6,000	106	6,000	6,000	6,000	0.0%
10005120	56044 Chemical Supplies	8,292	8,500	2,851	9,500	9,500	9,500	11.8%
10005120	58900 Misc Expenses	577	2,000	826	2,000	2,000	2,000	0.0%
10005120	59210 Transfer to Reserve Funds	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
TOTAL	Pool Recreation	185,798	183,614	95,421	202,307	202,307	202,307	10.2%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Recreation Athletic Facilities & Grounds								
10005130	51100 Salaries - Regular FT/PT	166,294	189,945	91,380	199,238	199,238	199,238	4.9%
10005130	51200 Salaries -Temp Employees	14,006	12,000	5,454	12,000	12,000	12,000	0.0%
10005130	51300 Salaries - Overtime	356	3,000	304	2,000	2,000	2,000	-33.3%
10005130	52901 Uniforms	924	3,000	495	3,000	3,000	3,000	0.0%
10005130	53300 Professional EE Training & Travel	-	1,200	-	1,200	1,200	1,200	0.0%
10005130	54440 Outside Rentals/Contracts	28,958	33,600	20,081	33,900	23,400	23,400	-30.4%
10005130	56044 Paint	27,848	28,000	7,189	28,000	28,000	28,000	0.0%
10005130	56045 Landscaping/Agri Supplies	52,265	75,000	9,994	75,000	44,500	44,500	-40.7%
10005130	56260 Fuel, Gas	7,037	6,000	3,904	7,000	7,000	7,000	16.7%
10005130	56261 Fuel, Diesel	344	1,000	106	1,000	1,000	1,000	0.0%
10005130	57301 Equipment	11,422	15,000	1,614	15,000	15,000	15,000	0.0%
10005130	58100 Dues & Fees	-	500	-	500	500	500	0.0%
10005130	59210 Transfer to Reserve Funds	1,500	1,500	1,500	1,500	1,500	1,500	0.0%
TOTAL	Athletic Facilities & Grounds	310,953	369,745	142,020	379,338	338,338	338,338	-8.5%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Library								
10005510	51100 Salaries - Regular FT/PT	437,896	465,234	217,880	482,474	482,474	482,474	3.7%
10005510	51110 Salaries Elec/Boards	-	500	-	500	500	500	0.0%
10005510	51200 Salaries -Temporary Employees	12,966	26,022	9,709	26,022	26,022	26,022	0.0%
10005510	51300 Salaries - Overtime	-	500	-	500	500	500	0.0%
10005510	51600 Unused Comp Absences	3,630	-	2,577	-	-	-	N/A
10005510	53300 Professional EE Training & Travel	3,095	4,000	662	4,000	4,000	4,000	0.0%
10005510	53400 Other Professional Services	-	6,500	-	-	-	-	-100.0%
10005510	54330 TechConsult - Maint	15,116	19,500	5,783	25,500	25,500	25,500	30.8%
10005510	55310 Postage	281	300	130	325	325	325	8.3%
10005510	56000 General Supplies	5,348	7,000	686	7,000	7,000	7,000	0.0%
10005510	56049 Children's Program Supplies	3,504	3,600	962	3,600	3,600	3,600	0.0%
10005510	56050 Adult Program Supplies	1,702	1,700	1,286	2,200	2,200	2,200	29.4%
10005510	56052 Other Programs Supplies	46	450	-	450	450	450	0.0%
10005510	56400 Books and Materials Children	17,443	19,240	6,441	19,240	19,240	19,240	0.0%
10005510	56401 Books and Materials Adults	22,073	26,000	12,168	26,000	26,000	26,000	0.0%
10005510	56440 Subscriptions	3,873	5,500	3,168	5,500	5,500	5,500	0.0%
10005510	56600 Children AV Supplies	7,517	8,280	3,532	8,280	8,280	8,280	0.0%
10005510	56601 Adult AV Supplies	16,125	14,720	5,607	14,720	14,720	14,720	0.0%
10005510	57340 Hardware	7,201	1,000	-	1,000	1,000	1,000	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:

General Fund

10005510 58100 Dues & Memberships

TOTAL **Library**

FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
457	505	-	505	505	505	0.0%
558,273	610,551	270,591	627,816	627,816	627,816	2.8%

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
City Hall Building								
10006100	54105 Water & Sewer	1,204	950	212	950	950	950	0.0%
10006100	56210 Natural Gas	6,786	7,500	948	7,500	7,500	7,500	0.0%
10006100	56220 Electricity	22,673	18,500	8,890	21,000	21,000	21,000	13.5%
TOTAL	City Hall Building	30,664	26,950	10,051	29,450	29,450	29,450	9.3%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Public Safety Building								
10006200	54105 Water & Sewer	6,371	8,000	2,775	8,000	8,000	8,000	0.0%
10006200	54300 Repairs/Maint (NonCap)	17,934	19,000	3,489	19,000	19,000	19,000	0.0%
10006200	54312 Building Security	31,285	32,000	20,341	32,000	32,000	32,000	0.0%
10006200	54330 TechConsult - Maint	6,256	5,000	1,828	7,100	7,100	7,100	42.0%
10006200	55320 Telephone (land line)	917	1,500	382	1,440	1,440	1,440	-4.0%
10006200	56210 Natural Gas	37,204	40,000	7,789	39,000	39,000	39,000	-2.5%
10006200	56220 Electricity	80,234	83,000	31,136	85,000	85,000	85,000	2.4%
10006200	56240 Oil	-	5,000	-	5,000	5,000	5,000	0.0%
10006200	56261 Fuel, Diesel	-	400	-	-	-	-	-100.0%
TOTAL	Public Safety Building	180,201	193,900	67,740	196,540	196,540	196,540	1.4%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Public Services Building								
10006300	54105 Water & Sewer	7,599	7,500	4,145	7,500	7,500	7,500	0.0%
10006300	54200 Cleaning Supplies	-	300	-	300	300	300	0.0%
10006300	54300 Repairs/Maint (NonCap)	12,382	15,000	7,046	15,000	15,000	15,000	0.0%
10006300	54312 Building Security	1,933	2,000	-	2,000	2,000	2,000	0.0%
10006300	56210 Natural Gas	24,236	33,000	2,639	33,000	33,000	33,000	0.0%
10006300	56220 Electricity	44,297	52,500	13,916	52,500	52,500	52,500	0.0%
TOTAL	Public Services Building	90,448	110,300	27,744	110,300	110,300	110,300	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
FCW Building								
10006400	54105 Water & Sewer	18,718	17,500	6,504	17,500	17,500	17,500	0.0%
10006400	54300 Repairs/Maint (NonCap)	26,760	35,000	5,731	35,000	35,000	35,000	0.0%
10006400	56210 Natural Gas	20,183	25,000	3,595	25,000	25,000	25,000	0.0%
10006400	56220 Electricity	148,527	145,000	52,499	150,000	150,000	150,000	3.4%
TOTAL	FCW Building	214,188	222,500	68,329	227,500	227,500	227,500	2.2%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Walker Memorial Library								
10006500	54105 Water & Sewer	1,910	2,500	846	2,500	2,500	2,500	0.0%
10006500	56210 Natural Gas	11,694	17,500	2,195	15,000	15,000	15,000	-14.3%
10006500	56220 Electricity	32,618	36,000	12,763	36,000	36,000	36,000	0.0%
TOTAL	Walker Memorial Library	46,222	56,000	15,804	53,500	53,500	53,500	-4.5%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Buildings & Plant								
10006600	51100 Salaries - Regular FT/PT	121,207	149,668	70,090	153,802	153,802	153,802	2.8%
10006600	51300 Salaries - Overtime	3,241	5,000	1,667	5,000	5,000	5,000	0.0%
10006600	54200 Cleaning Services	294,688	362,208	145,598	362,208	362,208	362,208	0.0%
10006600	54300 Repairs/Maint (NonCap)	58,968	85,000	25,563	85,000	85,000	85,000	0.0%
10006600	54312 Building Service Agreements	127,791	150,000	61,819	150,000	150,000	150,000	0.0%
10006600	56051 Cleaning Supplies	30,309	35,000	12,791	35,000	35,000	35,000	0.0%
10006600	59210 Transfer to Reserve 02160	4,500	4,500	4,500	4,500	4,500	4,500	0.0%
TOTAL	Buildings & Plant	640,705	791,376	322,029	795,510	795,510	795,510	0.5%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
Riverfront Parking Garage								
10006700	51100 Salaries - Regular FT/PT	-	30,202	6,574	29,484	29,484	29,484	-2.4%
10006700	51300 Salaries - Overtime	-	4,524	21	2,500	2,500	2,500	-44.7%
10006700	54105 Water & Sewer	-	1,195	428	2,500	2,500	2,500	109.2%
10006700	54300 Repairs & Maintenance	-	15,000	6,632	15,000	15,000	15,000	0.0%
10006700	54312 Building Service Agreements	-	103,500	54,344	114,400	114,400	114,400	10.5%
10006700	55320 Telephone	-	3,000	2,019	3,000	3,000	3,000	0.0%
10006700	56220 Electricity	-	15,000	5,669	17,000	17,000	17,000	13.3%
10006700	56260 Fuel, Gas	-	2,500	-	-	-	-	-100.0%
10006700	57200 Building Improvements	-	50,000	-	41,037	41,037	41,037	-17.9%
TOTAL	Riverfront Parking Garage	-	224,921	75,687	224,921	224,921	224,921	0.0%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Downtown Parking Garage								
10006750	51100 Salaries - Regular FT/PT	-	30,202	6,574	29,484	29,484	29,484	-2.4%
10006750	51300 Salaries - Overtime	-	4,524	21	2,500	2,500	2,500	-44.7%
10006750	54105 Water & Sewer	-	1,200	757	1,500	1,500	1,500	25.0%
10006750	54300 Repairs & Maintenance	-	10,000	603	10,000	10,000	10,000	0.0%
10006750	54312 Building Service Agreements	-	159,686	69,967	167,000	167,000	167,000	4.6%
10006750	55320 Telephone	-	3,000	2,865	6,500	6,500	6,500	116.7%
10006750	56220 Electricity	-	15,000	7,313	19,000	19,000	19,000	26.7%
10006750	56260 Fuel, Gas	-	2,500	-	-	-	-	-100.0%
TOTAL	Downtown Parking Garage	-	226,112	88,100	235,984	235,984	235,984	4.4%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	FY2026 Council	PCT CHANGE
Debt Service								
10007100	58310 Debt Service - Principal	1,482,141	1,337,447	1,263,500	920,448	920,448	920,448	-31.2%
10007100	58320 Debt Service - Interest	340,457	292,240	158,144	285,969	285,969	285,969	-2.1%
TOTAL	Debt Service	1,822,598	1,629,687	1,421,644	1,206,417	1,206,417	1,206,417	-26.0%

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR:		FY2024	FY2025	FY2025	FY2026	FY2026	FY2026	PCT
General Fund		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	Council	CHANGE
County Taxes								
10008999	58999 Payments to Other Governments	1,858,950	1,956,544	1,956,544	2,148,200	2,148,200	2,148,200	9.8%
TOTAL	County Taxes	1,858,950	1,956,544	1,956,544	2,148,200	2,148,200	2,148,200	9.8%
Transfer to School Dep								
10009100	59160 Trans to SD	26,542,228	30,591,542	30,591,542	32,567,700	32,493,984	32,493,984	6.2%
TOTAL	Transfer to School Dept	26,542,228	30,591,542	30,591,542	32,567,700	32,493,984	32,493,984	6.2%
Transfer to TIFS								
10009200	59200 Trans to TIFs	5,376,029	6,463,648	6,463,648	6,364,694	6,364,694	6,785,598	5.0%
TOTAL	Transfer to TIFS	5,376,029	6,463,648	6,463,648	6,364,694	6,364,694	6,785,598	5.0%
Transfers								
10009220	59400 Trans to Capital Projects	1,526,786	-	2,259,540	-	-	-	N/A
TOTAL	Transfer to Reserves/Capital	1,526,786	-	2,259,540	-	-	-	N/A
TOTAL	General Fund	67,603,923	74,758,706	58,690,704	77,963,630	77,715,914	78,136,818	4.5%