



MAYORS OFFICE



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Mayor's Budget Message Fiscal Year 2025-2026

Honorable City Council Members,

Tonight, I present for your consideration the proposed FY 2026 budgetary plan for the City of Westbrook, which includes the projected revenues and expenditures for all municipal and school operations. While this is my second time presenting a proposed budget to the Council for review, this was my first opportunity to participate in the administrative development of the proposed budget from start to finish.

This has been a particularly challenging year. The rampant inflation of recent years has continued, resulting in dramatic increases in the costs for goods, services, labor, and housing. We as city leaders are faced with the challenge of providing essential public services to our community while balancing the property tax burden necessary to fund municipal and educational operations.

Last year we saw unavoidable increases in both city and school expenditures as labor contracts were negotiated and wages were brought up to meet the reality of the labor market in our region. I feel strongly that the budget enacted this year must take into account the burden of last year's increases. We are facing an affordability crisis right now, and we cannot ask too much of property taxpayers in this environment. For that reason, I directed all municipal departments to prepare budgets that would require no more than a 3% increase in municipal expenditures. The effect of instituting a cap is drastic. This required departments to reduce or delay previously anticipated investments and to offset the obligatory increases in areas such as labor costs and insurance rates. Instituting this cap was further complicated by uncertainty in State and Federal funding streams for essential services. However, I believe that it is irresponsible and unsustainable to deliver a major tax increase to our property taxpayers in today's environment.

I shared the guidance I gave our municipal departments with the School Department during their budget preparation and review process. Their series of review meetings have concluded, and the first approval of their budget was completed by the School Committee last Wednesday. Although they were unable to deliver a proposed budget with as modest an increase as the municipal budget, I am pleased to be able to say that the significant reductions made on the municipal portion of the budget, combined with increased non-tax revenues, significantly blunts the overall impacts of school's increased expenditures.

This year city staff have updated the Tax Rate Calculation summary document we refer to each year to explain our budget. These updates are intended to increase clarity and are in response to questions we have fielded about this document in previous budget cycles. I now will go over some of the figures in this document and I encourage City Councilors and members of the public to refer to that sheet for a quick reference.

Municipal Budget

This budget was developed by making hard choices, and I want to explain how we have managed to deliver such a small increase this year. The city is primarily a service-delivery organization. As a result, most municipal department costs relate to labor. To mitigate the effects of contractually obligated increases in labor costs for existing staff, I have denied requests for any new staff this year. In addition, positions that were budgeted to begin at the half-year mark in FY 2025 have been left unfilled, and have been defunded for FY 2026. These positions include two Police Officers, two Firefighter Paramedics, and one part-time Administrative Assistant. I want to be clear that the need for these positions remain unchanged. However, our taxpayers simply cannot afford them in FY 2026. We have left the descriptions for these positions in the budget documents provided, noting that they are funded at \$0. This was a painful – but necessary – decision. I hope to revisit these positions in FY 2027.

Proposed municipal expenditures total \$36,709,036, representing a \$962,064 (or 2.69%) increase over FY 25. When offset by a projected \$810,340 (or 4.06%) growth in non-property-tax revenue, this yields a **net tax need increase in the municipal budget of less than 1%** (\$118,280, or 0.75%). To be exact, we expect the net tax need increase on the municipal side to be 0.75%, a figure that I think delivers on our obligation not to overburden our taxpayers while still maintaining the services that make Westbrook an exceptional place to live and work.

I would like to emphasize that these results were not easy to achieve while maintaining current municipal operations and services. While we were able to avoid layoffs of existing municipal personnel, this budget does eliminate three additional full-time positions. When combined with the Police Officer, Firefighter Paramedic, and Administrative Assistant positions that were slated to begin this past January, this results in a total elimination of seven full-time and one part-time positions.

I want to thank municipal departments for their work in crafting a responsible proposal resulting in this 0.75% net increase to taxpayer needs. This was no easy feat and could not have been accomplished without their hard work and creative problem solving.

School Budget

Although my staff and I did not play a role in their process, I can report to you the numbers the School Committee ultimately arrived at last week. Proposed school expenditures total \$54,046,201, representing a \$3,033,619 (or 5.95%) increase over FY 2025. When offset by a projected \$1,057,461 (or 5.18%) growth in non-property-tax revenue, this yields a **net tax need increase in the school budget of 6.46%**. The School Committee is slated to meet on Wednesday, April 9, 2025, for its second and final reading of this proposed budget. I thank the School Committee and School Administration for their hard work. And I thank the City Council Finance Committee Chair Jen Munro for her participation in all of the school's budget review meetings so that she can share with you all her observations from those deliberations.

TIF, Cumberland County & Tax Needs Summary

I want to move now to the Tax Increment Financing (or TIF for short) entry on the Tax Calculation Summary document. This figure outlines the projected total tax revenue from captured assessed value in all TIF districts, which under State law must be transferred from the general fund to a segregated account. The FY

2026 budget projects a total revenue of \$6,364,694, a reduction of \$98,954 (or -1.53%) over FY 2025. This represents the net projected growth in assessed value in TIF districts. The reason for the reduction is due to the expiration of one TIF district. We will go into further detail on this during the Council's review process of the budget.

I want to thank all City Councilors, School Committee members, and members of the public who were able to attend our recent presentation on Tax Increment Financing, when we were able to review how TIFs work, how the City maximizes the use of eligible TIF funds, and how we continue to use TIFs as an economic development tool to support growth while offsetting the costs of necessary upgrades to public infrastructure that would otherwise be wholly funded by our taxpayers.

The Cumberland County tax assessment for FY 2026 totals \$2,148,200, representing a \$191,656 (or 9.8%) increase.

In sum, this proposed budget reflects a cumulative need for property taxes of \$57,033,228, an increase of \$2,187,140 (or 3.99%). This is the figure that the City Council is tasked with reviewing and adopting.

Projected Valuation

The Assessor's preliminary valuation projections show no change in the valuations over FY 2025. Preliminary reports suggest that while mild growth exists within real estate value, these increases are wholly offset by declines within personal property value.

Thankfully, and unlike last year, we do not expect any changes in tax exemptions and property tax assistance programs for this coming year. The Homestead Property Tax Exemption program for qualified homeowners is expected to remain at \$22,500 of assessed valuation, and other programs that provide property tax assistance for seniors and lower-income families remain stable. There are numerous legislative proposals currently under consideration in Augusta that relate to tax assistance, all of which would further enhance these programs, if approved.

Estimated Tax Rate

Finally, let's discuss the ultimate impact we expect to see on the tax rate. Based upon the proposed budgets and the current City-wide assessed valuation, the estimated property tax rate for FY 2026 would result in an increase of \$0.59 per \$1,000 of assessed value over the current fiscal year, a 3.99% increase. For the owner of a single-family home in Westbrook valued at the median assessed value of \$341,500, this proposed budget would result in an additional \$201.48 to their annual tax bill.

As noted above, it is important to emphasize that this is an estimate based on current assessed valuation numbers. The final property tax rate will be determined by the Assessor, following (a) final approval of the budget, and (b) final calculation of the City-wide assessed valuation, assessment ratios, and all tax exemptions, which occur in early July. This also assumes that the voters pass the school budget as presented by the school committee in its current form at the school budgeted referendum on June 10th.

It has been an honor to work with the city's staff to prepare the budget I present to you today. Thank you all for the opportunity to serve as Mayor of the City of Westbrook, and I invite the public to participate in the City Council's upcoming review and deliberations on the proposed FY 2026 budget, as follows:

- Monday April 7, 2025 (Finance Committee Meeting)
- Tuesday April 8, 2025 (Finance Committee Meeting)
- Monday April 14, 2025 (Finance Committee Meeting)
- Wednesday April 16, 2025 (Finance Committee Meeting)
- Monday April 28, 2025 (Special City Council Meeting, 1st reading of the budget)
- Monday May 5, 2025 (Regular City Council Meeting, 2nd reading of the budget)

City of Westbrook

Annual Tax Calculation Summary

FY 2025-2026

Updated April 4, 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)	\$ (20,756,402)	\$ (810,340)	4.06%
Overlay	\$ 33,444	\$ -	\$ (33,444)	-100.00%
Municipal Subtotal	\$ 15,834,354	\$ 15,952,634	\$ 118,280	0.75%
School				
Expenditures	\$ 51,012,582	\$ 54,046,201	\$ 3,033,619	5.95%
Revenues (Non-Tax)	\$ (20,421,040)	\$ (21,478,501)	\$ (1,057,461)	5.18%
School Subtotal	\$ 30,591,542	\$ 32,567,700	\$ 1,976,158	6.46%
Transfer to TIF Account	\$ 6,463,648	\$ 6,364,694	\$ (98,954)	-1.53%
Cumberland County Taxes	\$ 1,956,544	\$ 2,148,200	\$ 191,656	9.80%
SUMMARY TOTAL TAX NEEDS	\$ 54,846,088	\$ 57,033,228	\$ 2,187,140	3.99%

ESTIMATED MUNICIPAL VALUATION

This is a projection for budgeting purposes. The municipal valuation is determined & set by the Assessor by early July each year, after all applications for valuation exemption (due on April 1st) have been processed.

	FY 2025	FY 2026	Change (\$)	Change (%)
Projected Valuation (3/29/25)	\$ 3,718,378,800	\$ 3,718,378,800	\$ -	0.00%

ESTIMATED TAX RATE

This is a projection for budgeting purposes. The tax rate is calculated as (Total Tax Needs) ÷ (Total Valuation). The mil rate is the total amount per thousand dollars of assessed property value required in taxes to cover all operational needs not otherwise provided in alternative revenue sources.

	FY 2025	FY 2026	Change (\$)	Change (%)
Projected Mil Rate				
Municipal	\$ 4.26	\$ 4.29	\$ 0.03	0.75%
School	\$ 8.23	\$ 8.76	\$ 0.53	6.46%
Transfer to TIF Account	\$ 1.74	\$ 1.71	\$ (0.03)	-1.53%
County Taxes	\$ 0.53	\$ 0.58	\$ 0.05	9.80%
Summary (per \$1,000/value)	\$ 14.75	\$ 15.34	\$ 0.59	3.99%

City of Westbrook
FY26 Budget - Revenues

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
General Fund Revenues							
10001000	41300 PILOT	56,280	31,975	-	33,267	33,267	4.0%
10001000	41400 Franchise Fees	217,111	230,000	-	230,000	230,000	0.0%
10001000	41900 Interest/Penalties on Tax	71,571	55,000	61,241	70,000	80,000	45.5%
10001000	43500 State Shared Revenue	3,467,962	2,925,247	1,730,834	3,470,707	3,470,707	18.6%
10001000	43522 State Shared - BETE	2,952,164	2,632,296	-	2,632,296	2,632,296	0.0%
10001000	43523 Homestead Reimbursement	1,143,376	977,142	810,688	977,142	977,142	0.0%
10001000	43525 State Tree Growth	15,300	15,500	17,587	17,000	17,000	9.7%
10001000	43526 State Veterans Reimbursement	9,026	10,500	-	10,500	10,500	0.0%
10001000	46000 Investment Earnings	1,011,848	600,000	366,341	600,000	600,000	0.0%
10001000	46100 Rock Row Public Safety	180,000	180,000	-	180,000	180,000	0.0%
10001000	46200 Rental Revenues	40,546	51,267	19,307	39,267	39,267	-23.4%
	(Cell Tower)						
10001000	49100 Transfers from General Fund	-	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	-45.8%
	(Transfer from TIF for Insurance)						
Economic Development							
10001330	49102 Transfer from TIFs	534,944	670,880	670,880	676,848	676,848	0.9%
	(Transfer from TIF for Econ Dev)						

**City of Westbrook
FY26 Budget - Revenues**

ACCOUNTS FOR:

General Fund

Public Transit

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
10001340	49102 Transfer from TIFs (Transfer from TIF for METRO)	241,735	314,654	314,654	396,008	396,008	25.9%

City Clerk's Office & Elections

10001400	44120 Misc. Clerk Fees (Clerks-Notaries, FOAA Request)	2,395	1,500	1,920	2,100	4,000	166.7%
10001400	44122 Business Licenses	51,372	55,000	23,036	55,000	55,000	0.0%
10001400	44123 Dog Licenses	1,190	900	320	900	900	0.0%
10001400	44124 Vital Records	28,553	24,000	17,944	26,000	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	2.4%
10001510	42221 Excise Taxes - Boats	8,778	10,000	1,254	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	7.8%
10001510	44199 Misc. Finance Fees	9,644	2,000	2,914	5,000	9,000	350.0%

Human Resources

10001550	41901 Misc. Revenues	1,634	-	-	-	-	N/A
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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	13.7%
10001555	49102 Transfer from TIFs (ED Department Benefits)	170,686	169,633	169,633	160,910	160,910	-5.1%

Planning & Code Enforcement

10001810	41901 Advertising & Abutters	4,845	5,000	3,352	5,000	6,000	20.0%
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**City of Westbrook
FY26 Budget - Revenues**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
10001810	42100 Zoning Permits	-	1,000	-	1,000	1,000	0.0%
10001810	42101 Building Permits	810,666	550,000	363,669	550,000	720,000	30.9%
10001810	42110 Plumbing & Electrical Permits	124,271	75,000	69,611	80,000	100,000	33.3%
10001810	44599 Misc. Planning Fees (Village Review, Site Plans, Subdivision etc.)	34,573	50,000	62,925	75,000	75,000	50.0%
10001810	44895 Inspection Fees	230,806	100,000	18,984	75,000	100,000	0.0%
10001810	44899 Misc. PACE Fees	9,053	5,000	1,643	4,000	5,000	0.0%
Police							
10002110	41901 ACO Licensing Fee	4,794	5,000	1,413	5,000	5,000	0.0%
10002110	44230 Police Tickets	6,790	22,000	4,061	15,000	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	50.0%
10002110	44232 Police Court Time	16,592	10,000	2,268	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	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	N/A
10002210	44245 Ambulance Billing	1,583,214	1,550,000	801,563	1,550,000	1,550,000	0.0%

**City of Westbrook
FY26 Budget - Revenues**

ACCOUNTS FOR:

General Fund

Public Services Admin

			FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
10003100	42102	Excavator License (Move from Planning)	9,500	5,000	4,000	5,000	8,000	60.0%
10003100	43527	DOT Allocation	212,408	212,500	215,564	215,500	215,500	1.4%
10003100	44313	Surplus Metal Fees	3,868	4,000	1,674	3,000	3,000	-25.0%

Highways & Streets

10003110	41901	Misc. Revenues	15,105	-	984	-	5,000	N/A
10003110	49000	Other Financing Sources (School Charges for Sweeping, etc.)	20,000	20,000	-	-	-	-100.0%

Refuse & Collection

10003200	44060	Reimb. - Contractual Services	-	-	-	-	66,190	N/A
10003200	44311	Bulky Disposal Tag Fee	2,795	3,000	1,220	2,000	2,000	-33.3%
10003200	44312	Recycling Revenue (Sales of new Totes)	56,189	3,500	3,250	3,500	5,000	42.9%

Sewer

10003250	44810	Sewer Connection Fee	12,000	10,000	4,050	8,000	8,000	-20.0%
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Fleet Maintenance

10003300	41901	Fleet Misc. Revenues	21,031	-	2,665	-	-	N/A
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Cemeteries

10003400	44310	Cemetery Fees	38,858	45,000	34,875	40,000	40,000	-11.1%
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General Assistance

10004431	43528	State Welfare Reimbursements	601,923	551,250	119,003	329,350	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	25.0%
10005100	44702	Donations	1,200	-	2,700	-	-	N/A

City of Westbrook
FY26 Budget - Revenues

ACCOUNTS FOR:

General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
10005100	46200 Rental Revenue for WCC (Rental Space at Comm Ctr)	139,332	150,000	81,071	150,000	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	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	30.6%
10005120	46200 Rental Revenues - Pools	34,241	40,000	11,280	40,000	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	33.3%
10005130	49000 Transfer from Schools (School Charges for Athletic Fields)	125,000	150,000	-	175,000	121,500	-19.0%
Library							
10005510	44600 Misc. Library Fees (Copies, Nonresident Passes, etc.)	5,913	5,000	2,891	5,000	5,000	0.0%
Riverfront Parking Garage							
10006700	46200 Rental Revenues	-	224,921	112,460	224,921	224,921	0.0%
Downtown Parking Garage							
10006750	49102 Transfer from TIFs	-	226,112	226,112	235,984	235,984	4.4%
TOTAL	General Fund	19,940,395	19,946,062	9,329,171	18,644,110	20,756,402	4.1%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Property Tax Revenue - Real				
41300 PILOT				.00
10001000 41300 -				-33,267.00

PILOT is paid by Westbrook Housing Authority for two properties which are exempt. The funds are received in February.

Old High School \$10,294
 Malcolm Noyes Building \$22,973

TOTAL PILOT				
41400 Franchise Fees				-33,267.00
10001000 41400 -				-230,000.00

Franchise Fees are paid by Charter Communications and are paid in April. The Franchise Fee rules have changed and allows the provider to reduce the amount by the in-kind-expenses. The estimate for FY26 is \$230,000.

TOTAL Franchise Fees				
41900 Interest/Penalties onTax				-230,000.00
10001000 41900 -				-80,000.00

FY25 YTD as of Feb \$71,217 vs FY24 YTD as of June \$71,571
 Based on prior year collections, Estimate at \$70,000
 Mayor Adj - Increase \$10,000

TOTAL Interest/Penalties onTax				
43500 State Shared Revenue				-80,000.00
10001000 43500 -				-3,470,707.00

Based on 2.3.25 Maine Projected Numbers

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL State Shared Revenue				-3,470,707.00
43522 State Shared - BETE				
10001000 43522 -				-2,632,296.00

Use FY25 Budget Numbers

TOTAL State Shared - BETE				-2,632,296.00
43523 Homestead Reimb				
10001000 43523 -				-977,142.00

Use FY25 Budget Numbers

TOTAL Homestead Reimb				-977,142.00
43525 State Tree Growth				
10001000 43525 -				-17,000.00

Based on FY25 actual revenues. Receive funds in October from the State.

TOTAL State Tree Growth				-17,000.00
43526 State Veterans Reimb				
10001000 43526 -				-10,500.00

State of Maine Veterans Reimbursement for last year was \$9,026 FY25. Budget at FY26 levels at \$10,500.

TOTAL State Veterans Reimb				-10,500.00
46000 Investment Earnings				
10001000 46000 -				-600,000.00

Interest Rates have slightly decreased.

Our current interest rate is 3.90%. Decrease from prior years.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Investment Earnings	-600,000.00
46100 Rock Row Public Safety Revenue	
10001000 46100 -	-180,000.00

Per the schedule in the TIF package

TOTAL Rock Row Public Safety Revenue	-180,000.00
46200 Rental Revenues	
10001000 46200 -	-39,267.00

Litchfield Tower Rental - Monthly Rental \$3,100 x 12
months = \$37,200

Presumpscot Regional Land Trust - Annual Rent \$2,067

TOTAL Rental Revenues	-39,267.00
49100 Transfers from General Fund	
10001000 49100 -	-1,835,224.00

TOTAL Transfers from General Fund	-1,835,224.00
TOTAL Gen Fund Rev	-10,105,403.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001320 Legal and Risk Management

49102 Trans from TIFs

10001320 49102 -

-20,069.00

TIF Revenue to cover cost of Downtown Parking Garage
Insurance
IDEXX TIF \$20,069

TOTAL Trans from TIFs

-20,069.00

TOTAL Legal and Risk Management

-20,069.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR: General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
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10001330 Economic Development

49102 Trans from TIFs

10001330 49102 -				-676,848.00
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TIF Revenue to cover cost of ED Dept
Waterstone TIF \$676,848

TOTAL Trans from TIFs				-676,848.00
TOTAL Economic Development				-676,848.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001340 Public Transit				
49102 Trans from TIFs				
10001340 49102 -				-396,008.00
Transit TIF Revenue to offset Metro Expense				
TOTAL Trans from TIFs				-396,008.00
TOTAL Public Transit				-396,008.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001400 City Clerk's Office

44120 Misc Clerk Fees

10001400 44120 -

-4,000.00

Revenue from notary & dedimus justice services, FOAA requests, voter files. FY 26 - increase based upon historical trends.

Mayor Adj - Increase \$1,900

TOTAL Misc Clerk Fees

44122 Business Licensing

10001400 44122 -

-4,000.00

-55,000.00

Revenue from business licenses. FY 26 - no change

TOTAL Business Licensing

44123 Dog Licensing

10001400 44123 -

-55,000.00

-900.00

Revenue from dog licenses. FY 26 - no change

TOTAL Dog Licensing

44124 Vital Records

10001400 44124 -

-900.00

-28,000.00

Revenue from vital record transactions - birth, death, marriage, disposition. FY26 - Council Order 2025-04 increased marriage ceremony costs from \$75 to \$175

Mayor Adj - Increase \$2,000

TOTAL Vital Records

TOTAL City Clerk's Office

-28,000.00

-87,900.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001510 Finance Office

42220 Vechicle Excise Taxes

10001510 42220 -

-4,200,000.00

Budget at the FY26 Budget level. Thru December, Excise
tax increased from prior year.

Budget:	Actual:
FY20 \$3,700,000	FY20 \$3,570,149
FY21 \$3,800,000	FY21 \$4,305,048
FY22 \$4,000,000	FY22 \$4,009,284
FY23 \$4,500,000	FY23 \$4,056,824
FY24 \$4,500,000	FY24 \$4,126,888

 TOTAL Vechicle Excise Taxes
 42221 Boat Excise Taxes

-4,200,000.00

10001510 42221 -

-10,000.00

Record same level as FY25 Budget @ \$10,000.

Budget:	Actual:
FY20 \$9,000	FY20 \$ 9,303
FY21 \$9,000	FY21 \$11,125
FY22 \$9,000	FY22 \$10,168
FY23 \$10,000	FY23 \$10,639
FY24 \$10,000	FY24 \$ 8,778

 TOTAL Boat Excise Taxes
 44110 Registration Fees

-10,000.00

10001510 44110 -

-83,000.00

FY26 estimate \$83,000. Thru December, registration
fees are comparative to prior year.

Budget:	Actual:
FY20 \$50,000	FY20 \$59,615
FY21 \$51,000	FY21 \$80,852
FY22 \$60,000	FY22 \$76,287
FY23 \$80,000	FY23 \$75,507
FY24 \$77,000	FY24 \$84,468

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Registration Fees				-83,000.00
44199 Misc Fees				
10001510 44199 -				-9,000.00
Miscellaneous revenue \$5,000				
Mayor Adj - Increase \$4,000				
TOTAL Misc Fees				-9,000.00
TOTAL Finance Office				-4,302,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001555 Employee Benefits

49000 Other Financing Sources

10001555 49000 -

-34,349.00

School Dept. Charges for Benefits

Two School Resource Officers 50%

Health \$19,196

Dental \$950

Medicare \$1,283

Pension \$12,477

MPFML \$443

TOTAL Other Financing Sources

-34,349.00

49102 Trans from TIFs

10001555 49102 -

-160,910.00

TIF Revenue to cover cost of Benefits for the ED Dept

IDEXX TIF \$160,910

TOTAL Trans from TIFs

-160,910.00

TOTAL Employee Benefits

-195,259.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001810 Planning & Code Enforcement

41901 Misc Revenues

10001810 41901 -

-6,000.00

Funds collected from permit applicants for advertising costs.

Mayor Adj - Increase \$1,000

TOTAL Misc Revenues
42100 Property Permits

-6,000.00

10001810 42100 -

-1,000.00

Misc. Zoning Revenue - ZBA

TOTAL Property Permits
42101 Building Permits

-1,000.00

10001810 42101 -

-720,000.00

Mayor Adj - Increase \$170,000

TOTAL Building Permits
42110 Plumbing & Electrical Permits

-720,000.00

10001810 42110 -

-100,000.00

Mayor Adj - Increase \$20,000

TOTAL Plumbing & Electrical Permits
44599 Misc Planning Fees

-100,000.00

10001810 44599 -

-75,000.00

TOTAL Misc Planning Fees
44895 Inspection Fees

-75,000.00

10001810 44895 -

-100,000.00

Mayor Adj - Increase \$25,000

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Inspection Fees				-100,000.00
44899 Misc PACE Fees				
10001810 44899 -				-5,000.00
Mayor Adj - Increase \$1,000				
TOTAL Misc PACE Fees				-5,000.00
TOTAL Planning & Code Enforcement				-1,007,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10002110 Police

41901 Misc Revenues

10002110 41901 -

-5,000.00

TOTAL Misc Revenues

-5,000.00

44230 Police Tickets

10002110 44230 -

-22,000.00

Parking Tickets

Mayor Adj - Increase \$7,000

TOTAL Police Tickets

-22,000.00

44231 Misc Public Safety fees

10002110 44231 -

-45,000.00

Violation fees, Accident Reports, Finger Printing Fees,
False Alarms, Training and Misc.

Mayor Adj - Increase \$15,000

TOTAL Misc Public Safety fees

-45,000.00

44232 Police Court Time

10002110 44232 -

-10,000.00

Reimbursement for police time during court appearances.
The reimbursement amount covers a small portion of the
cost of overtime expense. Officers are paid 4 hours of
OT for each court appearance.

TOTAL Police Court Time

-10,000.00

49000 Other Financing Sources

10002110 49000 -

-88,492.00

School Department reimbursement of 50% salaries for two
School Resource Officers.

EE # 8299 \$44,246 and EE # 8494 \$44,246

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Other Financing Sources				-88,492.00
TOTAL Police				-170,492.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10002210 Fire

44231 Misc Public Safety fees

10002210 44231 -

-4,000.00

Misc. receipts for fire reports, revenues from fire
trainings, CPR classes, small donations, etc.

Mayor Adj - Increase \$4,000

TOTAL Misc Public Safety fees

-4,000.00

44245 Ambulance Billing

10002210 44245 -

-1,550,000.00

Projected ambulance revenue for FY 2026

TOTAL Ambulance Billing

-1,550,000.00

TOTAL Fire

-1,554,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10003100 Public Services Admin

42102 Excavator Lic

10003100 42102 -

-8,000.00

Excavators License Fees \$500/year.

Mayor Adj - Increase \$3,000

TOTAL Excavator Lic

-8,000.00

43527 DOT Allocation

10003100 43527 -

-215,500.00

State reimbursement for roads based on a formula.

TOTAL DOT Allocation

-215,500.00

44313 Surplus Metal Fees

10003100 44313 -

-3,000.00

TOTAL Surplus Metal Fees

-3,000.00

TOTAL Public Services Admin

-226,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003110 Highways & Streets				
41901 Misc Revenues				
10003110 41901 -				-5,000.00
Mayor Adj - Increase \$5,000				
TOTAL Misc Revenues				-5,000.00
TOTAL Highways & Streets				-5,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10003200 Refuse & Collection

44060 Reimbursements - Other Funding

10003200 44060 -

-66,190.00

Mayor Adj - Increase \$66,190

TOTAL Reimbursements - Other Funding

44311 Bulky Disposal Tag Fee

-66,190.00

10003200 44311 -

-2,000.00

Bulky disposal tag fees.

TOTAL Bulky Disposal Tag Fee

44312 Recycling Revenue

-2,000.00

10003200 44312 -

-5,000.00

Fees paid by developers for new toters.

Mayor Adj - Increase \$1,500

TOTAL Recycling Revenue
TOTAL Refuse & Collection

-5,000.00

-73,190.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003250	Sewer - GF			
44810	Sewer Connection Fee			
10003250 44810	-			-8,000.00
Fees to hook up to City sewer \$250 each.				
TOTAL Sewer Connection Fee				-8,000.00
TOTAL Sewer - GF				-8,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003400 Cemeteries				
44310 Cemetery Fees				
10003400 44310 -				-40,000.00
Sale of cemetery plots and burial revenues.				
TOTAL Cemetery Fees				-40,000.00
TOTAL Cemeteries				-40,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10004431 General Assistance

43528 State Welfare Reimbursements

10004431 43528 -

-294,350.00

State reimburses 70% for expenses.

Mayor Adj - Decrease \$35,000

TOTAL State Welfare Reimbursements
TOTAL General Assistance-294,350.00
-294,350.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10005100 Community Services

44700 Recreation Fees

10005100 44700 -

-90,000.00

Revenue from all adult & senior programming, Redwood Society Lunch Bunch, Lyric Theater, drop-in pickleball, Holiday Lights Tours, Bus tours w/the historical society, Day trips to N Conway, local fairs, museums, Cabbage Island, Scrooge Trolley, Salem, Hobo Train, Botanical Gardens, Lilac Festival, Snowflake Trail, Community Gardens, Cornelia's Closet, Equipment rentals, Kayak rentals, Instructional Classes & Concessions.

Mayor Adj - Increase \$18,000

TOTAL Recreation Fees
46200 Rental Revenues

-90,000.00

10005100 46200 -

-141,978.00

Rental revenue from Birch, Elm, Fiber Arts, Maple, Oak, Pine, Redwood, Spruce, Activity & Tree House Rooms, Dance Studio, Gym & Hit Pit. (varying hourly resident & nonresident rates) Bridge StrEAT Food Park rental fees, Project Graduation full facility rentals (5 in 2024) - Total \$54,184

Annual tenant leases: \$7,984.67 @ 12 = \$95,816.04
(breakdown below)

Woodfords Family Services: \$3,329 @ 12 = \$39,948

Meals on Wheels: \$663 @ 12 = \$7,956

NEAAO: \$1,504 @ 12 = \$18,048

Centered Massage: \$250 @ 12 = \$3,000

Westbrook Historical Society: \$416.67 @ 12 = \$5,000

Westbrook Food Pantry: \$125 @ 12 = \$1,500

School Department: \$789 @ 12 = \$9,468

Southern Maine Model Railroad: \$776 @ 12 = \$9,312

Jane Hebert, Fiber Arts: \$132 @ 12 = \$1,584

Mayor Adj - Decrease \$8,022 / School Dept to decrease
from \$9,468 to \$1,446

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR: General Fund				
	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Rental Revenues				-141,978.00
TOTAL Community Services				-231,978.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005110 Children Recreation Programs				
44700 Recreation Fees				
10005110 44700 -				-550,000.00
Children's programming revenue: LEARNS before & after school, Day/Vacation Camps, Summer camp (FY26 added resident/non-resident rates to registration fees), Toddler Open Play, Ski Club, After-School Bowling, Explorers, Parents Night Out & all other children's programming & special events.				
TOTAL Recreation Fees				-550,000.00
TOTAL Children Recreation Programs				-550,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:

General Fund

VENDOR

QUANTITY

UNIT COST

2026 Mayor

10005120 Pool Recreation

44700 Recreation Fees

10005120 44700 -

-175,000.00

Revenue includes: pool rentals & parties, pool programs (lessons, aquatic fitness, open swim, lap swim, floating egg hunt, lifeguard certification, WSI, Kayak Clinics, etc.), memberships, Aqua Diving Academy, Mainly Mermaids, Maine Synchro. (fees vary based on rental type & program offered) SheJams, Standish Rec, Gorham & Westbrook School Departments.

Mayor Adj - Increase \$25,000

TOTAL Recreation Fees

-175,000.00

46200 Rental Revenues

10005120 46200 -

-32,000.00

Seals pool rental revenue for practices & meets only(current rates through 8/31/26)

Mayor Adj - Decrease \$8,000

TOTAL Rental Revenues

-32,000.00

TOTAL Pool Recreation

-207,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10005130 Recreation Athletic Facilities

46200 Rental Revenues

10005130 46200 -

-18,000.00

Rental fees paid from outside user groups. Municipal Fields: Community Center Back & Side Field, Fraser Softball (+ lights), Warren Baseball/Football, Cornelia Warren Rink (+lights) & E. Bridge Street. WSD Athletic fields: HS Baseball, Softball, Multi-Purpose (+ lights), Upper Field Hockey, Upper Soccer, & Olmsted Stadium (+lights). MS Baseball/Soccer, Multi-Purpose, & Softball. (WSD fields unavailable 2nd week of August-June graduation)

Mayor Adj - Increase \$2,000

TOTAL Rental Revenues

-18,000.00

49000 Other Financing Sources

10005130 49000 -

-121,500.00

Westbrook School Department's contribution towards the maintenance of the athletic fields & facilities.

Mayor Adj - Decrease \$53,500

TOTAL Other Financing Sources

-121,500.00

TOTAL Recreation Athletic Facilities

-139,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005510 Library				
44600 Misc Library Fees				
10005510 44600 -				-5,000.00
Revenue from copy and fax fees, lost/damaged material fees, nonresident card fee				
TOTAL Misc Library Fees				-5,000.00
TOTAL Library				-5,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10006700 Riverfront Parking Garage				
46200 Rental Revenues				
10006700 46200 -				-224,921.00
534 parking spaces x \$35.10 = \$18,743.40 per month				
\$18,743.40 x 12 months = \$224,920.80 per year				
TOTAL Rental Revenues				-224,921.00
TOTAL Riverfront Parking Garage				-224,921.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006750 Downtown Parking Garage

49102 Trans from TIFs

10006750 49102 -

-235,984.00

TIF Revenue to cover cost of Parking Garage
IDEXX TIF \$235,984

TOTAL Trans from TIFs

-235,984.00

TOTAL Downtown Parking Garage

-235,984.00

TOTAL General Fund

-20,756,402.00

TOTAL REVENUE

-20,756,402.00

TOTAL EXPENSE

.00

GRAND TOTAL

-20,756,402.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund
Mayor's Office

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

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
10001310	59999 Contingency	44,007	40,000	43,301	100,000	100,000	150.0%
TOTAL	Mayor's Office	519,444	681,142	415,539	762,495	762,495	11.9%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001310 Mayor's Office				
51100 Salaries - Regular FT/PT				
10001310 51100 -				270,158.00 *
	CITY ADMINISTRATOR (1107)	.75	.00	119,929.00
	ASST CITY ADMIN (1138)	1.00	.00	126,351.00
	ADMINISTRATIVE ASSISTANT (8207)	.50	.00	23,878.00

City Administrator, 75% (25% in Economic Development)
 Assistant City Administrator
 Admin Assistant, 50% (50% in Economic Development)

TOTAL Salaries - Regular FT/PT				270,158.00
51110 Salaries - Elec/Boards				
10001310 51110 -				82,837.00 *
	CITY COUNCILOR (6455)	1.00	.00	3,637.00
	CITY COUNCILOR (6464)	1.00	.00	5,152.00
	MAYOR (8096)	1.00	.00	51,521.00
	CITY COUNCIL PRESIDENT (8297)	1.00	.00	6,011.00
	CITY COUNCILOR (8306)	1.00	.00	4,293.00
	CITY COUNCILOR (8445)	1.00	.00	3,637.00
	CITY COUNCILOR (8540)	1.00	.00	4,293.00
	CITY COUNCILOR (8707)	1.00	.00	4,293.00

Wages for Mayor, Council President, Council Vice President & Councilors, as determined by City Charter & Order 2024-8 (based upon household median income). FY 26 includes the final round of staggered transitions to the new rate schedule. Old rates still in effect for three Council positions until after Nov 2025 election. New rates apply to all positions as of 12/2/25.

First period (7/1/25 - 12/1/25). Includes Mayor @ 60%, President @ 7%, Vice President at 6%, three Councilors at 5%, and two councilors at old rate of \$3,000/annually.

Second period (12/2/25 - 6/30/26). Includes transition of two councilors from old rate to new rate of 5%.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Salaries - Elec/Boards				82,837.00
51300 Salaries - Overtime				
10001310 51300 -				2,500.00

OT for Admin Assistant shared between Mayor's Office & Economic Development.

Previously included OT costs for events such as Westbrook Together Days, Memorial Day Parade, Westbrook Strong & Halloween on Main Street. Those OT costs incorporated into individual department budgets.

TOTAL Salaries - Overtime				2,500.00
51500 Stipends				
10001310 51500 -				4,500.00 *
	CITY ADMINISTRATOR (1107)	.00	.00	4,500.00

TOTAL Stipends				4,500.00
51600 Unused Comp Absences				
10001310 51600 -				5,200.00

TOTAL Unused Comp Absences				5,200.00
53300 Professional EE TrainingTravel				
10001310 53300 -				3,000.00

Registration, travel & accommodations for trainings & conferences for Mayor, City Councilors, City Administrator, Asst. City Administrator, and admin staff. Includes registrations for conferences/trainings held by ICMA, Maine Municipal Association, and Maine Town, City & County Managers Association.

TOTAL Professional EE TrainingTravel				3,000.00
53400 Other Professional Services				
10001310 53400 -				21,500.00

Community support initiatives. Westbrook Food Pantry (\$5,000), My Place Teen Center (\$5,000), Intercultural Community Center (\$10,000), Juneteenth celebrations (\$1,500)

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Other Professional Services				
53410 Consultants				21,500.00
10001310 53410 -				3,000.00
Independent consultants retained such as professional facilitator, property value appraisers				
TOTAL Consultants				
55400 Advertising				3,000.00
10001310 55400 -				10,000.00
Legally required publications in the newspaper for City departments, including public hearing notices & bid postings				
TOTAL Advertising				
55500 Printing Services				10,000.00
10001310 55500 -				2,500.00
Business cards, City Council cards, holiday cards for municipal employees, signs, annual mayor's letter insert for real estate & personal property tax bill mailings				
TOTAL Printing Services				
56000 General Supplies				2,500.00
10001310 56000 -				3,000.00
General supplies for Mayor's Office and City Council, City Hall kitchen supplies, mayoral awards/plaques.				
TOTAL General Supplies				
56010 Other Supplies				3,000.00
10001310 56010 -				2,000.00
Food and beverages for various City meetings.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Other Supplies				
56098 Inaguration Supplies				2,000.00
10001310 56098 -				2,000.00
Inauguration for winners of the November 4, 2025 election. Includes Mayor, Council (At-Large, Ward 1, Ward 2, Ward 5), School Committee (At-Large, Ward 3, Ward 4)				
TOTAL Inaguration Supplies				
57301 Equipment				2,000.00
10001310 57301 -				1,000.00
iPads & tech needs for Mayor's Office & City Council				
TOTAL Equipment				
58100 Dues & Fees				1,000.00
10001310 58100 -				115,600.00
Maine Municipal Association, Animal Refuge League of Greater Portland, Westbrook Historical Society rent payment, Westbrook City Band, Greater Portland Council of Governments, ASCAP, Portland Regional Chamber of Commerce, Maine Development Foundation, BMI, International City/County Management Association				
TOTAL Dues & Fees				
58911 Employee Recognition				115,600.00
10001310 58911 -				3,000.00
Employee recognition, scholarships for City Council student reps (\$500/year served paid upon graduation)				
TOTAL Employee Recognition				
58912 Flowers				3,000.00
10001310 58912 -				700.00
Flower arrangements for births, condolences, illnesses, etc.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Flowers				700.00
58985	Senior Property Tax Asst. Prog			
10001310	58985 -			130,000.00

Program provides homestead tax abatement. Eligibility: must be age 65+ and at least a 8-year Westbrook resident, either renter or property owner. Program will match State Property Tax Fairness Act credit in an amount of up to \$1,000 annually. State expanded eligibility in FY 25.

FY 23 - 76 applicants, 75 received refunds totaling \$52,585
 FY 24 - 92 applicants, 87 received refunds totaling \$67,075
 FY 25 (as of Mar 3, 2025) - 174 applicants, 164 received refunds totaling \$121,221

TOTAL Senior Property Tax Asst. Prog				130,000.00
59999	Contingency			
10001310	59999 -			100,000.00

Appropriation for emergency and unplanned expenses.
 Non-Union wage adjustments.

TOTAL Contingency	100,000.00
TOTAL Mayor's Office	762,495.00
TOTAL General Fund	762,495.00

TOTAL REVENUE	.00
TOTAL EXPENSE	762,495.00

GRAND TOTAL	762,495.00
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** END OF REPORT - Generated by Tressina Germani **

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001320 Legal and Risk Management

52700 Workers Compensation

10001320 52700 -

645,000.00

Funding for Workers' Compensation premiums, which are calculated based on the total payroll and the risk classification of each department, with adjustments made for our experience modification (MOD) rating. This MOD rating reflects our claims history and directly impacts our premium rates. Additionally, we receive a 10% discount on our premiums through the Workers' Compensation Fund Safety Incentive Program, which rewards organizations for maintaining safe work environments and reducing the frequency of workplace injuries.

Mayor Adj - Decrease \$50,000

TOTAL Workers Compensation
53450 Legal Services

645,000.00

10001320 53450 -

168,100.00

Maintain the current budget level as of FY25.

TOTAL Legal Services
55200 Insurance

168,100.00

10001320 55200 -

412,568.00

Budget 13% based on Premiums
 General Liability \$46,467 @ 8% \$50,184
 Public Officials Liability \$10,115 @ 8% \$10,924
 Employment Practice Liability \$16,077 @ 8% \$17,363
 Law Enforcement Liability \$62,720 @ 8% \$67,738
 Inland Marine / Crime \$14,055 @ 8% \$15,179
 Business Auto \$133,138 @ 10% \$146,452
 Property Coverage \$76,555 @ 8% \$82,679
 Two Public Official Bonds - TG & DL \$1,980
 Downtown Parking Garage \$18,582 @ 8% \$20,069

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Insurance				412,568.00
55201 Insurance Deductible				
10001320 55201 -				50,000.00

TOTAL Insurance Deductible	50,000.00
TOTAL Legal and Risk Management	1,275,668.00
TOTAL General Fund	1,275,668.00

TOTAL REVENUE	.00
TOTAL EXPENSE	1,275,668.00

GRAND TOTAL	1,275,668.00
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** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
Economic Development							
10001330	51100 Salaries - Regular FT/PT	442,257	449,324	208,175	449,098	449,098	-0.1%
10001330	51200 Salaries -Temp Employees	4,608	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	0.0%
10001330	53410 Consultants	10,946	20,000	2,500	20,000	20,000	0.0%
10001330	55400 Marketing	46,207	60,000	26,602	60,000	60,000	0.0%
10001330	55500 Printing Services	136	1,500	294	1,000	1,000	-33.3%
10001330	56000 General Supplies	2,557	1,500	673	1,500	1,500	0.0%
10001330	56015 Meeting Expense	1,203	2,500	456	3,500	3,500	40.0%
10001330	56600 Channel 2 Supplies	13,628	14,000	2,498	14,000	14,000	0.0%
10001330	57301 Equipment	3,399	2,500	848	2,000	2,000	-20.0%
10001330	58100 Dues & Memberships	2,423	61,750	61,521	61,750	61,750	0.0%
10001330	58900 Misc Expenditures	1,132	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	0.0%
TOTAL	Economic Development	556,719	677,074	331,924	676,848	676,848	0.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001330 Economic Development				
51100 Salaries - Regular FT/PT				
10001330 51100 -				449,098.00 *
	CITY ADMINISTRATOR (1107)	.25	.00	39,976.00
	DIGITAL CREATIVE SVC ADMIN (1223)	1.00	.00	77,841.00
	ECONOMIC DEVELOPMENT DIRECTOR (8111)	1.00	.00	120,504.00
	ADMINISTRATIVE ASSISTANT (8207)	.50	.00	23,878.00
	PROJECT MANAGER (8319)	1.00	.00	110,970.00
	DEPUTY ECO DEV COMM RELATION (8683)	1.00	.00	75,929.00

TOTAL Salaries - Regular FT/PT	449,098.00
51200 Salaries -Temp Employees	
10001330 51200 -	20,000.00

\$15,000 is for the Downtown Clean Team. The Clean Team is an affordable, necessary investment that complements Public Services keeping our downtown clean of trash and debris daily and assisting with clean up after public events. The \$5,000 is for interns, project work and AmeriCorp partnership with GPCOG.

TOTAL Salaries -Temp Employees	20,000.00
53300 Professional EE TrainingTravel	
10001330 53300 -	18,000.00

IEDC Fall Annual Conference, IEDC classes and APA Conference certification requirements, NDC certification (lending), project management, construction safety \$15,100, MEREDA Breakfast Series and Misc webinars \$600, Marketing/TV Training including Maine Media Workshops \$1,000, NEDA Training \$700, EDCM Training \$600, Mileage, etc.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Professional EE TrainingTravel				18,000.00
53410 Consultants				
10001330 53410 -				20,000.00

The majority of these funds are dedicated to Creative Services contracted work for Council, School Board and Planning Board meetings. The remaining funds are for miscellaneous Consultants.

TOTAL Consultants				20,000.00
55400 Advertising				
10001330 55400 -				60,000.00

MEREDA Exhibitor \$1,200, TV Campaign \$15,000, OTT \$2,800, Digital ad campaigns \$7,500, Print ads \$8,260, Vimeo \$1,200, Adobe creative cloud \$1,500, Envato \$600, Canva \$160 Misc phone apps for social media \$650, digital assets \$800, Citizen engagement \$2,000, Branding/promotional items \$8,000, creative software \$730. Live web streaming service \$4,600, Bludot BRE Database \$5,000

TOTAL Advertising				60,000.00
55500 Printing Services				
10001330 55500 -				1,000.00

Parking and other maps, brochures, business cards, business welcome packet, etc. Reduced FY26 by \$500 and those funds moved to Meeting Expenses for FY26

TOTAL Printing Services				1,000.00
56000 General Supplies				
10001330 56000 -				1,500.00

Office and operating supplies including printing supplies for economic development initiatives. Use to leafleting downtown if necessary.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL General Supplies				1,500.00
56015 Meeting Supplies				
10001330 56015 -				3,500.00

Meeting Expenses: Business Prospects, Lunch Meetings, Dinners.

TOTAL Meeting Supplies				3,500.00
56600 AV Supplies				
10001330 56600 -				14,000.00

These funds are dedicated to software and hardware related to audio and video equipment maintenance, upgrades, repairs, and replacement to our city public access channels, and multiple streaming outlets. It requires flexibility due to annual pricing changes and equipment needs.

TOTAL AV Supplies				14,000.00
57301 Equipment				
10001330 57301 -				2,000.00

ED office equipment i.e. desk, chair file cabinet, electronics etc. FY26 reduced to 2,000 and \$500 moved to Meeting Expenses.

TOTAL Equipment				2,000.00
58100 Dues & Fees				
10001330 58100 -				61,750.00

MEREDA \$300, IEDC \$550, EDCM \$150, Maine Development Foundation \$750 = \$1,750.
 \$60,000 is our commitment to Discover Downtown Westbrook (DDW). DDW partners with the City strengthening community and economic development work in our downtown. DDW is our partner organization that acts as a direct liaison with downtown businesses, supplements economic development initiatives and activates spaces for people and community to gather.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:

General Fund

VENDOR

QUANTITY

UNIT COST

2026 Mayor

TOTAL Dues & Fees

61,750.00

58900 Miscellaneous Expenditures

10001330 58900 -

1,000.00

Incidental expenditures for special events

TOTAL Miscellaneous Expenditures

1,000.00

59210 Transfer to Reserve Funds

10001330 59210 -

25,000.00

Façade Program

TOTAL Transfer to Reserve Funds

25,000.00

TOTAL Economic Development

676,848.00

TOTAL General Fund

676,848.00

TOTAL REVENUE

.00

TOTAL EXPENSE

676,848.00

GRAND TOTAL

676,848.00

** END OF REPORT - Generated by Tressina Germani **

ACCOUNTS FOR:
WEIC Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actual	Budget	Actual	Dept	Mayor	CHANGE
		As of 12/31/24					
	WEIC						
22001390	46000 Investment Earnings	18,826	5,000	10,117	5,000	5,000	0.0%
22001390	2299 WEIC Revenue	-	-	47,894	-	-	N/A
22001390	49102 Trans from TIF	475,914	451,768	502,796	225,017	225,017	-50.2%
	Total Revenue	494,740	456,768	560,807	230,017	230,017	-49.6%
22001390	58310 Debt - Principal	152,558	-	-	-	-	N/A
22001390	58320 Debt - Interest	2,288	-	-	-	-	N/A
22001390	58900 WEIC Expense	278,383	456,768	-	-	-	-100.0%
22001390	58999 Assessed Taxes	383	-	-	-	-	N/A
22001390	59400 Transfer to Capital Project Fund	300,000	-	-	-	-	N/A
	Total Expenses	733,612	456,768	-	-	-	-100.0%
	Total Net Surplus/(Deficit)	(238,872)	-	560,807	230,017	230,017	N/A

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20262 FY26 WEIC Budget

ACCOUNTS FOR:
Grant Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

22001390 WEIC

46000 Investment Earnings

22001390 46000 - 02299

-5,000.00

Estimated Investment

TOTAL Investment Earnings
49102 Trans from TIFs

-5,000.00

22001390 49102 - 02299

-225,017.00

Increase in 3% over prior year minus Acadia TIF that
ended in current year.TOTAL Trans from TIFs
TOTAL WEIC
TOTAL Grant Fund

-225,017.00

-230,017.00

-230,017.00

TOTAL REVENUE
TOTAL EXPENSE

-230,017.00

.00

GRAND TOTAL

-230,017.00

** END OF REPORT - Generated by Tressina Germani **

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001340 Public Transit

59651 Greater Portland Transit Dist

10001340 59651 -

995,466.00

Per the METRO Budget \$995,466

Offset with estimated cost associated with the TIF see
revenue line 10001340-49102TOTAL Greater Portland Transit Dist
59652 RTP

995,466.00

10001340 59652 -

20,000.00

Based on METRO estimates

Budget:

FY20 \$26,000

FY21 \$21,000

FY22 \$18,000

FY23 \$18,000

FY24 \$16,207

Actuals:

FY20 \$14,531

FY21 \$12,824

FY22 \$12,135

FY23 \$19,933

FY24 \$18,277

TOTAL RTP

20,000.00

TOTAL Public Transit

1,015,466.00

TOTAL General Fund

1,015,466.00

TOTAL REVENUE

.00

TOTAL EXPENSE

1,015,466.00

GRAND TOTAL

1,015,466.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001400 City Clerk's Office				
51100 Salaries - Regular FT/PT				
10001400 51100 -				167,524.00 *
CITY CLERK (8027)		1.00	.00	95,267.00
ASST. CLERK/LICENSE (8681)		1.00	.00	72,257.00

City Clerk (100%), Assistant Clerk/License Admin (100%), Deputy City Clerk position funded at \$0 for FY26.

TOTAL Salaries - Regular FT/PT	167,524.00
51110 Salaries - Elec/Boards	
10001400 51110 -	43,000.00

Election worker salaries, including Election Day, trainings, and year-round election workers for petitions, voter registration processing, absentee voting, & post-election reconciliation work. FY 26 has two elections: (1) November 2025 is State Referendum and Municipal RCV. Standard turnout. (2) June 2026 is School Budget State Primary. Standard turnout. FY 26 - no change.

TOTAL Salaries - Elec/Boards	43,000.00
51300 Salaries - Overtime	
10001400 51300 -	3,000.00

Overtime for staff in all City depts working overtime on Clerk's Office/Elections duties. FY 26 - decreased for non-presidential year

TOTAL Salaries - Overtime	3,000.00
53300 Professional EE TrainingTravel	
10001400 53300 -	4,500.00

Registration, travel & accommodations for Clerk conferences & training. Includes New England Municipal Clerks Institute, New England Association of Town & City Clerks Annual Conference, Maine Town & City Clerks Association Conference & classes, Cumberland County Municipal Clerk Association meetings, and Maine Municipal Association classes. FY 26 - no change

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:

General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Professional EE TrainingTravel	4,500.00
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53619 Records Management

10001400 53619 -

12,000.00

eCode360 annual maintenance fee, General Code
 supplementation for newly adopted legislation, off-site
 storage allocation

TOTAL Records Management	12,000.00
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55500 Printing Services

10001400 55500 -

10,000.00

Includes coding for ballot tabulators & accessible
 voting equipment, accessible ballot programming,
 printing/freight costs for ballots & programming for
 municipal RCV.

TOTAL Printing Services	10,000.00
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56000 General Supplies

10001400 56000 -

2,000.00

FY 26 - no change.

TOTAL General Supplies	2,000.00
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56097 Elections Expenses

10001400 56097 -

3,000.00

Election day supplies and food for election workers &
 trainings. FY 26 - no change.

TOTAL Elections Expenses	3,000.00
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57301 Equipment

10001400 57301 -

20,000.00

Rental of (1) ballot tabulator from State under reduced
 pricing schedule, rental of (3) ballot tabulators
 directly from ES&S, rental of accessible ramp for gym
 access, rental of light tower for November election.
 S/w subscription for Adobe Pro, Snagit. FY 26 - Reduce
 \$5,000

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Equipment				20,000.00
58100 Dues & Fees				
10001400 58100 -				1,250.00

Cumberland County Municipal Clerks Association, Maine
Town & City Clerks Association, New England Association
of City & Town Clerks, International Institute of
Municipal Clerks. FY 26- no change

TOTAL Dues & Fees	1,250.00
TOTAL City Clerk's Office	266,274.00
TOTAL General Fund	266,274.00
TOTAL REVENUE	.00
TOTAL EXPENSE	266,274.00
GRAND TOTAL	266,274.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001510 Finance Office				
51100 Salaries - Regular FT/PT				
10001510 51100 -				690,589.00 *
AP SPECIALIST (1189)		1.00	.00	71,323.00
FINANCE DIRECTOR (1213)		1.00	.00	128,246.00
FINANCE AUDITOR (6114)		1.00	.00	1,500.00
TAX COLLECTOR (8182)		1.00	.00	86,113.00
AR SPECIALIST (8185)		1.00	.00	61,069.00
CUSTOMER SERVICE REP II (8537)		1.00	.00	60,403.00
CUSTOMER SERVICE REP II (8559)		1.00	.00	51,473.00
CUSTOMER SERVICE REP II (8573)		1.00	.00	55,286.00
DEPUTY FINANCE DIRECTOR (8610)		1.00	.00	99,619.00
PAYROLL ADMINISTRATOR (8722)		1.00	.00	75,557.00

TOTAL Salaries - Regular FT/PT	690,589.00
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51300 Salaries - Overtime

10001510 51300 -	6,000.00
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Overtime for Frontline Staff

TOTAL Salaries - Overtime	6,000.00
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53300 Professional EE TrainingTravel

10001510 53300 -	8,000.00
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Training:

Munis Software Conference 1 @ \$1,200 \$1,200
 MMA Training for Tax Collector, AR Specialist, 3 CSR's
 \$1,000
 GFOA NE Training \$600
 Various Staff Training \$500

Travel:

GFOA NE Conference and ME meetings FD \$1,200
 Munis Conference for FD \$2,500
 Mileage for Training Meetings \$400
 Various in State Meetings \$600

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Professional EE TrainingTravel				8,000.00
53405	Contractual Services			
10001510 53405 -				1,000.00
	Shredding Services			
TOTAL Contractual Services				1,000.00
53460	Auditor & Financial Advisor			
10001510 53460 -				41,400.00
	Auditing Services with WIPFLI estimated cost of \$41,400.			
	The City went out for RFP in FY2024. Audit fees not to exceed \$41,400.			
TOTAL Auditor & Financial Advisor				41,400.00
53714	Registrar Fees			
10001510 53714 -				6,000.00
	Based on trending numbers.			
	Not many liens outstanding hence a decrease, bulk of collections were done in FY20 & FY21.			
TOTAL Registrar Fees				6,000.00
54311	Copier Service Agreements			
10001510 54311 -				2,100.00
	Postage Meter Lease \$521.46/qtr for \$2,085.84.			
TOTAL Copier Service Agreements				2,100.00
55310	Postage			
10001510 55310 -				20,000.00
	All of City Hall Postage, also includes Absentee Ballots.			

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Postage	20,000.00
55500 Printing Services	
10001510 55500 -	3,400.00

Tyler Business Forms for AP Checks \$600, Payroll Checks \$600, W2's & Envelopes \$500, 1099's & Envelopes \$500.

Window Envelopes \$600

Regular Envelopes \$600

TOTAL Printing Services	3,400.00
56000 General Supplies	
10001510 56000 -	7,000.00

Office Supplies for all of City Hall which includes photo copier paper, pens, pencils, folders, banker boxes, file boxes, binders, small equipment, etc.

TOTAL General Supplies	7,000.00
56010 Other Supplies	
10001510 56010 -	1,400.00

Meeting materials such as food for quarterly meetings with financial staff from other departments and for treasury meetings which are held after hours. EE appreciation meals.

TOTAL Other Supplies	1,400.00
57301 Equipment	
10001510 57301 -	1,000.00

Ergonomic Equipment \$1,000

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Equipment				1,000.00
58100 Dues & Fees				
10001510 58100 -				600.00

MMTCTA Membership for DFD & Tax Collector \$100
 GFOA Membership for DFD & FD \$300
 ME GFOA Membership for DFD and FD \$100
 Notary Public App Fees for Treasury \$100

TOTAL Dues & Fees				600.00
58110 Bank Fees				
10001510 58110 -				8,500.00

Monthly bank fees - charges for physical deposits,
 online deposits, wire transfers, stop payments, etc.
 All Bank Accts \$708 @ 12 months \$8,500

TOTAL Bank Fees				8,500.00
58900 Miscellaneous Expenditures				
10001510 58900 -				2,500.00

Cost of service to mail out FY26 Tax Bills in July
 \$2,500.

TOTAL Miscellaneous Expenditures				2,500.00
TOTAL Finance Office				799,489.00
TOTAL General Fund				799,489.00

TOTAL REVENUE				.00
TOTAL EXPENSE				799,489.00

GRAND TOTAL				799,489.00
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** END OF REPORT - Generated by Tressina Germani **

ACCOUNTS FOR:			FY2024	FY2025	FY2025	FY2026	FY2026	PCT
General Fund			Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
Assessing								
10001520	51100	Salaries - Regular FT/PT	143,785	196,268	90,158	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	-37.3%
10001520	53410	Consultants	2,213	27,800	-	24,000	24,000	-13.7%
10001520	56000	General Supplies	1,287	1,382	40	1,000	1,000	-27.6%
10001520	57301	Equipment	11,376	2,862	68	2,000	2,000	-30.1%
10001520	57350	Software	24,889	28,814	27,022	3,900	3,900	-86.5%
TOTAL	Assessing		196,986	262,712	120,321	241,212	241,212	-8.2%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001520 Assessing Department				
51100 Salaries - Regular FT/PT				
10001520 51100 -				
TAX ASSESSOR (8565)		1.00	.00	206,812.00 *
APPRAISER (8623)		1.00	.00	110,970.00
CODE & ASSESSING SPECIALIST (8717)		.50	.00	63,190.00
				32,652.00
TOTAL Salaries - Regular FT/PT				206,812.00
53300 Professional EE TrainingTravel				
10001520 53300 -				3,500.00
MAAO membership				
MAAO meetings				
Education lodging Meals & Travel				
MAAO conference				
ME chapter of IAAO membership				
Assessing misc. classes				
TOTAL Professional EE TrainingTravel				3,500.00
53410 Consultants				
10001520 53410 -				24,000.00
Outside Consultant fees including Jim Thomas and others, & Temp PP appraiser				
TOTAL Consultants				24,000.00
56000 General Supplies				
10001520 56000 -				1,000.00
General office supplies: labels, file folders, envelopes, business cards, misc supplies.				
TOTAL General Supplies				1,000.00
57301 Equipment				
10001520 57301 -				2,000.00
office equipment replacement and updates				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Equipment				2,000.00
57350 Capital Technology Software				
10001520 57350 -				3,900.00

Vision software to I.T account
Marshall Swift
Registry of Deeds
Misc updates
Deed Plotter Software

TOTAL Capital Technology Software	3,900.00
TOTAL Assessing Department	241,212.00
TOTAL General Fund	241,212.00

TOTAL REVENUE	.00
TOTAL EXPENSE	241,212.00

GRAND TOTAL	241,212.00
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** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001530 Information Technology				
51100 Salaries - Regular FT/PT				
10001530 51100 -				
DIR COMM & INFO TECH (2498)		.50	.00	136,429.00 *
IT ADMINISTRATOR (8373)		1.00	.00	59,361.00
				77,068.00

This line covers salary for IT Specialist and 50% Director.

TOTAL Salaries - Regular FT/PT	136,429.00
53520 Professional Services - IT/Tec	
10001530 53520 -	149,000.00

This line supports the annual costs for outsourced IT support which includes network administration. It also supports some hardware infrastructure rental. This line covers built in costs for billable items such as new project implementation, new hardware deployments and virus remediation.

TOTAL Professional Services - IT/Tec	149,000.00
54330 IT Repairs & Maintenance - Sof	
10001530 54330 -	502,925.00

This line covers all ongoing software and hardware support for the City's entire IT infrastructure. This includes firewalls, ant-virus, and fiber connectivity as well.

TOTAL IT Repairs & Maintenance - Sof	502,925.00
55320 Telephone	
10001530 55320 -	107,330.00

This line supports all telephone line (land line) and cellular line charges. This also covers dial tone for City SIP trunks. Supports for City cloud based telephone system moved from line 54330 this year to better track all phone related costs.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Telephone				
56500	Technology Supplies			107,330.00
10001530	56500 -			3,000.00
This line covers end user technology supplies such as mice, keyboards, monitors, monitor holders, power strips and battery backups (UPS).				
TOTAL Technology Supplies				
57340	Capital Technology Hardware			3,000.00
10001530	57340 -			57,000.00
This line funds replacement of aged out and unusable IT hardware for the entire City. This year's focus will be as follows...				
Replacement Laptops				
Replacement Desktops				
Replacement ToughBooks				
Enterprise Licensing for Host Servers and Virtual Servers				
TOTAL Capital Technology Hardware				
57350	Capital Technology Software			57,000.00
10001530	57350 -			5,000.00
This line supports software associated with any new initiative(s) not currently accounted for in TechConsult/Maint line				
TOTAL Capital Technology Software				
TOTAL Information Technology				
TOTAL General Fund				
TOTAL REVENUE				.00
TOTAL EXPENSE				960,684.00
GRAND TOTAL				960,684.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001550 Human Resources				
51100 Salaries - Regular FT/PT				
10001550 51100 -				276,999.00 *
HR GENERALIST (7987)		1.00	.00	74,441.00
HUMAN RESOURCES DIRECTOR (8432)		1.00	.00	120,504.00
DEPUTY HR DIRECTOR (8650)		1.00	.00	82,054.00

TOTAL Salaries - Regular FT/PT	276,999.00
51110 Salaries - Elec/Boards	
10001550 51110 -	2,000.00

Funding for the Public Safety Commission (PSC), which consists of six members. Commissioners are compensated \$50 per meeting attended. The allocation covers anticipated meeting attendance throughout the year.

TOTAL Salaries - Elec/Boards	2,000.00
52900 Other Employee Benefits	
10001550 52900 -	6,180.00

Funding for employee engagement activities focused on health, wellness, diversity/inclusion, team building, and benefits education. Additionally, there are funds allocated for safety training and equipment designed to reduce workers' compensation claims. Employee engagement activities foster a positive work environment by improving job satisfaction, teamwork, health, retention, and overall productivity, leading to a more committed and effective workforce.

TOTAL Other Employee Benefits	6,180.00
53300 Professional EE TrainingTravel	
10001550 53300 -	8,240.00

Funding for professional development and conference attendance, including associated travel and expenses. This investment will allow staff to participate in industry-specific training, workshops, and conferences, providing valuable opportunities for skill-building, knowledge enhancement, and networking. Conferences include: Maine Municipal Association (MMA) Annual Convention, Diversity Hiring Coalition (DHC) Annual

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
Meeting, Maine Local Government HR Association (MLGHRA) Conference, Disrupt HR Portland events, Inclusion Maine Conference, Labor and Employment Relations Associations (LERA) Annual Meeting, Southern Maine Society of HR Management (SHRM) Meetings, Maine HR Convention, Institute for Diversity Certification			

TOTAL Professional EE TrainingTravel	8,240.00
53405 Contractual Services	
10001550 53405 -	4,000.00

Funding for consultant services to support workplace culture and engagement planning and implementation. This investment will ensure a fair and respectful workplace by aligning policies with industry best practices.

TOTAL Contractual Services	4,000.00
53451 Arbitrator	
10001550 53451 -	1,000.00

Funding for arbitration and mediation expenses to ensure the effective resolution of workplace disputes and conflicts.

TOTAL Arbitrator	1,000.00
55400 Advertising	
10001550 55400 -	4,120.00

Funding for recruiting and advertising expenses to support the city's efforts in attracting and hiring top talent. These funds will be used for job postings, advertisements, and the purchase of branded promotional materials to enhance our brand.

TOTAL Advertising	4,120.00
56000 General Supplies	
10001550 56000 -	1,000.00

Funding for general supplies, which covers office supplies, forms, and printing services necessary for daily operations.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL General Supplies				1,000.00
56440 Subscriptions				
10001550 56440 -				515.00

Funding for subscriptions to labor law posters for compliance, graphic design tools for marketing materials, and survey software to facilitate employee feedback.

TOTAL Subscriptions				515.00
56500 Technology Supplies				
10001550 56500 -				100.00

TOTAL Technology Supplies				100.00
57301 Equipment				
10001550 57301 -				200.00

TOTAL Equipment				200.00
58100 Dues & Fees				
10001550 58100 -				1,500.00

Funding for membership to professional associations for HR staff including Society of HR Management (SHRM) National and Local, Maine Local Government HR Association (MLGHR), Public Management Association for HR (PSHRA), Diversity Hiring Coalition (DHC), Labor and Employment Relations Association (LERA), and Women Leading Government (WLG). These memberships will provide HR team members with access to valuable industry resources, networking opportunities, and professional development tools.

TOTAL Dues & Fees				1,500.00
58905 Comprehensive Planning				
10001550 58905 -				5,000.00

Funds allocated to support initiatives aimed at fostering a positive and inclusive workplace culture, including employee training programs, team-building activities, diversity and inclusion events, and culture initiatives. These investments are designed to enhance

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
	employee engagement, collaboration, and overall job satisfaction.			
TOTAL Comprehensive Planning				5,000.00
TOTAL Human Resources				310,854.00
TOTAL General Fund				310,854.00
TOTAL REVENUE				.00
TOTAL EXPENSE				310,854.00
GRAND TOTAL				310,854.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10001555 Employee Benefits

51700 Separation Pay

10001555 51700 -

100,000.00

Funding for payments made to employees who have left employment through termination, retirement, or under a separation agreement. These payouts cover employees with significant accrued vacation or sick leave balances, as specified in their collective bargaining agreements or HR policies. This allocation ensures that these payouts are coded separately to avoid any impact on the department's operating budget.

TOTAL Separation Pay

100,000.00

52100 Health Insurance

10001555 52100 -

3,576,176.00 *

HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
SERGEANT (2280)	.00	.00	9,271.00
BASIC LIFE MMEHT	.00	.00	328.00
HEALTH	.00	.00	26,554.00
SERGEANT (2283)	.00	.00	9,271.00
BASIC LIFE MMEHT	.00	.00	313.00
HEALTH	.00	.00	26,554.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
FF EMT-P (2519)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	263.00
HEALTH	.00	.00	26,554.00
LT EMT-P (2531)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	281.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
WASTEWATER SUPERVISOR (3051)	.00	.00	26,554.00
BASIC LIFE MMEHT	.00	.00	7,946.00
HEALTH	.00	.00	292.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
ADMINISTRATIVE ASSISTANT (5019)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	238.00
HEALTH	.00	.00	16,430.00
HEALTH	.00	.00	11,838.00
AQUATICS COORDINATOR (5950)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	223.00
HEALTH	.00	.00	26,554.00
DIRECTOR OF PLANNING AND CODE (6462)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	400.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	11,838.00
HEALTH DP POST TAX	.00	.00	14,716.00
HEALTH	.00	.00	26,554.00
FF EMT-P (8126)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	252.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
EQUIPMENT OP I (8161)	.00	.00	3,542.00
BASIC LIFE MMEHT	.00	.00	187.00
HEALTH	.00	.00	11,838.00
AR SPECIALIST (8185)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	227.00
HEALTH	.00	.00	26,554.00
ADMINISTRATIVE ASSISTANT (8207)	.00	.00	3,542.00
BASIC LIFE MMEHT	.00	.00	173.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
DETECTIVE - PATROL (8246)	.00	.00	9,271.00
BASIC LIFE MMEHT	.00	.00	295.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	19,315.00
DEPUTY DIRECTOR OF COM SERV. (8289)	.00	.00	7,946.00
BASIC LIFE MMEHT	.00	.00	263.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	26,554.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	11,838.00
HEALTH	.00	.00	26,554.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
CERTIFIED DISPATCHER (8390)		.00	.00	9,271.00
BASIC LIFE MMEHT		.00	.00	212.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	26,554.00
GTL>50 LIFE INS		.00	.00	82.00
HEALTH		.00	.00	26,554.00
EQUIPMENT OP I (8443)		.00	.00	7,946.00
BASIC LIFE MMEHT		.00	.00	209.00
BASIC LIFE MMEHT		.00	.00	205.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
FF EMT-P (8461)		.00	.00	3,542.00
BASIC LIFE MMEHT		.00	.00	238.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	19,315.00
BASIC LIFE MMEHT		.00	.00	191.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
FF EMT-P (8525)		.00	.00	3,542.00
BASIC LIFE MMEHT		.00	.00	241.00
HEALTH		.00	.00	26,554.00
PROGRAM COORDINATOR (8533)		.00	.00	3,542.00
BASIC LIFE MMEHT		.00	.00	216.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
SYST OP II (8585)		.00	.00	7,946.00
BASIC LIFE MMEHT		.00	.00	205.00
PATROL OFFICER (8590)		.00	.00	4,133.00
BASIC LIFE MMEHT		.00	.00	241.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
FF EMT-B (8628)		.00	.00	3,542.00
BASIC LIFE MMEHT		.00	.00	194.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
EQUIPMENT OP I (8632)		.00	.00	7,946.00
BASIC LIFE MMEHT		.00	.00	191.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	19,315.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH DP POST TAX		.00	.00	7,239.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	19,315.00
HEALTH DP POST TAX		.00	.00	7,239.00
HEALTH		.00	.00	11,838.00
CERTIFIED DISPATCHER (8689)		.00	.00	9,271.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
EQUIPMENT OP I (8695)		.00	.00	3,542.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
HEALTH		.00	.00	11,838.00
HEALTH		.00	.00	26,554.00
Health Insurance - 2 Vacant positions		1.00	38,392.00	38,392.00

Funding for the City's contribution to employee health insurance, covering 88% of the total premium. It reflects a projected 10% increase in premiums, effective January 1, 2026. The 10% increase follows an 11% rise in premiums for the current year, driven by claims experience and the loss ratio.

TOTAL Health Insurance	3,576,176.00
52105 HRA Contribution	
10001555 52105 -	100,000.00

Funding for the Health Reimbursement Account (HRA), which reimburses employees and dependents 75% of the out-of-pocket deductible and co-insurance expenses, up to a maximum of \$1,500 for individual or \$3,000 for families. Current utilization is approximately 20%.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL HRA Contribution	100,000.00
52106 Other Health Insurance	
10001555 52106 -	

DENTAL	.00	.00	213,780.00 *
DENTAL	.00	.00	781.00
DENTAL	.00	.00	1,365.00
DENTAL	.00	.00	830.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	477.00
DENTAL	.00	.00	477.00
DENTAL	.00	.00	781.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	450.00
DENTAL	.00	.00	1,365.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	830.00
DENTAL	.00	.00	450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,365.00
DENTAL	.00	.00	1,365.00
DENTAL/VISION NNEBT	.00	.00	1,955.00
DENTAL/VISION NNEBT	.00	.00	1,955.00
DENTAL	.00	.00	879.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	450.00
DENTAL	.00	.00	830.00
DENTAL	.00	.00	1,450.00
DENTAL	.00	.00	477.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,955.00
DENTAL	.00	.00	450.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL	.00	.00	781.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00
DENTAL/VISION NNEBT	.00	.00	1,775.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	1,365.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	781.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	477.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	781.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
DENTAL		.00	.00	830.00
DENTAL		.00	.00	1,365.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	477.00
DENTAL DP POST TAX		.00	.00	305.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	1,365.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	1,365.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	781.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,450.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	1,450.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	1,450.00
DENTAL		.00	.00	477.00
DENTAL DP POST TAX		.00	.00	305.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	1,535.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	450.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL/VISION NNEBT		.00	.00	1,775.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	879.00
DENTAL DP POST TAX		.00	.00	656.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL/VISION NNEBT		.00	.00	1,955.00
DENTAL		.00	.00	477.00
DENTAL		.00	.00	879.00
DENTAL		.00	.00	450.00
DENTAL		.00	.00	830.00
DENTAL		.00	.00	450.00

Funding for the City's contribution to employee dental insurance, covering 90% for Fire and Public Services (AFSCME) employees, 100% for Dispatch employees, 85% for Police employees, and 80% for non-union employees of the total premium. It reflects a projected 8% increase in premiums, effective July 1, 2025. This increase is driven by claims experience and administration fees.

TOTAL Other Health Insurance	213,780.00
52200 Social Security/Medicare	

10001555 52200 -			763,514.00 *
FICA	.00	.00	9,834.00
MEDICARE	.00	.00	2,300.00
FICA	.00	.00	7,289.00
MEDICARE	.00	.00	1,705.00
FICA	.00	.00	4,403.00
MEDICARE	.00	.00	1,030.00
FICA	.00	.00	4,176.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
MEDICARE	.00	.00	977.00
FICA	.00	.00	4,700.00
MEDICARE	.00	.00	1,099.00
FICA	.00	.00	7,745.00
MEDICARE	.00	.00	1,811.00
FICA	.00	.00	4,559.00
MEDICARE	.00	.00	1,066.00
FICA	.00	.00	4,863.00
MEDICARE	.00	.00	1,137.00
MEDICARE	.00	.00	1,250.00
MEDICARE	.00	.00	1,191.00
MEDICARE	.00	.00	1,382.00
MEDICARE	.00	.00	1,206.00
MEDICARE	.00	.00	1,252.00
MEDICARE	.00	.00	1,171.00
MEDICARE	.00	.00	1,372.00
MEDICARE	.00	.00	1,251.00
MEDICARE	.00	.00	1,282.00
FICA	.00	.00	5,519.00
MEDICARE	.00	.00	1,291.00
MEDICARE	.00	.00	1,520.00
FICA	.00	.00	7,984.00
MEDICARE	.00	.00	1,867.00
MEDICARE	.00	.00	989.00
FICA	.00	.00	5,982.00
MEDICARE	.00	.00	1,399.00
MEDICARE	.00	.00	1,089.00
FICA	.00	.00	4,958.00
MEDICARE	.00	.00	1,160.00
MEDICARE	.00	.00	1,168.00
MEDICARE	.00	.00	1,140.00
MEDICARE	.00	.00	1,005.00
MEDICARE	.00	.00	1,485.00
MEDICARE	.00	.00	1,239.00
MEDICARE	.00	.00	1,472.00
MEDICARE	.00	.00	1,251.00
MEDICARE	.00	.00	1,099.00
MEDICARE	.00	.00	1,301.00
MEDICARE	.00	.00	1,090.00
FICA	.00	.00	4,255.00
MEDICARE	.00	.00	995.00
MEDICARE	.00	.00	1,576.00
MEDICARE	.00	.00	1,043.00
MEDICARE	.00	.00	953.00
FICA	.00	.00	4,445.00
MEDICARE	.00	.00	1,040.00
MEDICARE	.00	.00	1,046.00
MEDICARE	.00	.00	1,012.00
MEDICARE	.00	.00	1,016.00
MEDICARE	.00	.00	1,233.00
MEDICARE	.00	.00	1,264.00
FICA	.00	.00	6,896.00
MEDICARE	.00	.00	1,613.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MEDICARE		.00	.00	1,197.00
MEDICARE		.00	.00	977.00
MEDICARE		.00	.00	1,280.00
MEDICARE		.00	.00	1,155.00
MEDICARE		.00	.00	1,187.00
MEDICARE		.00	.00	1,014.00
FICA		.00	.00	4,328.00
MEDICARE		.00	.00	1,012.00
FICA		.00	.00	3,729.00
MEDICARE		.00	.00	872.00
MEDICARE		.00	.00	1,732.00
MEDICARE		.00	.00	1,405.00
FICA		.00	.00	8,088.00
MEDICARE		.00	.00	1,892.00
FICA		.00	.00	5,581.00
MEDICARE		.00	.00	1,305.00
FICA		.00	.00	4,240.00
MEDICARE		.00	.00	992.00
FICA		.00	.00	4,852.00
MEDICARE		.00	.00	1,135.00
FICA		.00	.00	4,160.00
MEDICARE		.00	.00	973.00
FICA		.00	.00	4,917.00
MEDICARE		.00	.00	1,150.00
FICA		.00	.00	4,058.00
MEDICARE		.00	.00	949.00
FICA		.00	.00	3,845.00
MEDICARE		.00	.00	899.00
FICA		.00	.00	4,377.00
MEDICARE		.00	.00	1,024.00
FICA		.00	.00	4,152.00
MEDICARE		.00	.00	971.00
FICA		.00	.00	3,748.00
MEDICARE		.00	.00	877.00
FICA		.00	.00	3,784.00
MEDICARE		.00	.00	885.00
FICA		.00	.00	6,297.00
MEDICARE		.00	.00	1,473.00
FICA		.00	.00	4,159.00
MEDICARE		.00	.00	973.00
FICA		.00	.00	4,060.00
MEDICARE		.00	.00	949.00
FICA		.00	.00	4,621.00
MEDICARE		.00	.00	1,081.00
FICA		.00	.00	1,544.00
MEDICARE		.00	.00	361.00
FICA		.00	.00	3,400.00
MEDICARE		.00	.00	795.00
FICA		.00	.00	4,421.00
MEDICARE		.00	.00	1,034.00
FICA		.00	.00	5,927.00
MEDICARE		.00	.00	1,386.00
FICA		.00	.00	93.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MEDICARE		.00	.00	22.00
MEDICARE		.00	.00	53.00
FICA		.00	.00	7,814.00
MEDICARE		.00	.00	1,828.00
MEDICARE		.00	.00	75.00
FICA		.00	.00	3,557.00
MEDICARE		.00	.00	832.00
FICA		.00	.00	3,269.00
MEDICARE		.00	.00	765.00
FICA		.00	.00	4,735.00
MEDICARE		.00	.00	1,107.00
FICA		.00	.00	4,886.00
MEDICARE		.00	.00	1,143.00
MEDICARE		.00	.00	977.00
FICA		.00	.00	463.00
MEDICARE		.00	.00	108.00
MEDICARE		.00	.00	1,074.00
FICA		.00	.00	4,080.00
MEDICARE		.00	.00	954.00
MEDICARE		.00	.00	970.00
FICA		.00	.00	4,060.00
MEDICARE		.00	.00	950.00
FICA		.00	.00	5,706.00
MEDICARE		.00	.00	1,334.00
FICA		.00	.00	6,035.00
MEDICARE		.00	.00	1,411.00
FICA		.00	.00	4,005.00
MEDICARE		.00	.00	937.00
MEDICARE		.00	.00	1,132.00
MEDICARE		.00	.00	940.00
MEDICARE		.00	.00	1,137.00
FICA		.00	.00	3,322.00
MEDICARE		.00	.00	777.00
MEDICARE		.00	.00	743.00
FICA		.00	.00	7,158.00
MEDICARE		.00	.00	1,674.00
MEDICARE		.00	.00	1,014.00
MEDICARE		.00	.00	977.00
MEDICARE		.00	.00	1,144.00
MEDICARE		.00	.00	991.00
FICA		.00	.00	5,121.00
MEDICARE		.00	.00	1,198.00
MEDICARE		.00	.00	1,034.00
MEDICARE		.00	.00	1,053.00
FICA		.00	.00	3,561.00
MEDICARE		.00	.00	833.00
FICA		.00	.00	3,518.00
MEDICARE		.00	.00	823.00
FICA		.00	.00	5,206.00
MEDICARE		.00	.00	1,217.00
FICA		.00	.00	4,275.00
MEDICARE		.00	.00	1,000.00
FICA		.00	.00	3,404.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MEDICARE		.00	.00	796.00
FICA		.00	.00	3,165.00
MEDICARE		.00	.00	740.00
MEDICARE		.00	.00	1,121.00
MEDICARE		.00	.00	955.00
MEDICARE		.00	.00	967.00
MEDICARE		.00	.00	1,383.00
FICA		.00	.00	5,526.00
MEDICARE		.00	.00	1,292.00
MEDICARE		.00	.00	974.00
MEDICARE		.00	.00	920.00
MEDICARE		.00	.00	971.00
FICA		.00	.00	5,466.00
MEDICARE		.00	.00	1,278.00
FICA		.00	.00	4,082.00
MEDICARE		.00	.00	955.00
FICA		.00	.00	4,968.00
MEDICARE		.00	.00	1,162.00
MEDICARE		.00	.00	1,044.00
FICA		.00	.00	3,615.00
MEDICARE		.00	.00	846.00
MEDICARE		.00	.00	87.00
MEDICARE		.00	.00	1,218.00
MEDICARE		.00	.00	62.00
FICA		.00	.00	6,535.00
MEDICARE		.00	.00	1,528.00
FICA		.00	.00	3,753.00
MEDICARE		.00	.00	878.00
FICA		.00	.00	3,914.00
MEDICARE		.00	.00	915.00
FICA		.00	.00	4,453.00
MEDICARE		.00	.00	1,042.00
MEDICARE		.00	.00	937.00
MEDICARE		.00	.00	974.00
MEDICARE		.00	.00	1,008.00
FICA		.00	.00	4,456.00
MEDICARE		.00	.00	1,042.00
FICA		.00	.00	2,041.00
MEDICARE		.00	.00	477.00
FICA		.00	.00	5,104.00
MEDICARE		.00	.00	1,194.00
FICA		.00	.00	7,114.00
MEDICARE		.00	.00	1,664.00
MEDICARE		.00	.00	1,184.00
MEDICARE		.00	.00	974.00
FICA		.00	.00	4,219.00
MEDICARE		.00	.00	987.00
FICA		.00	.00	3,595.00
MEDICARE		.00	.00	841.00
MEDICARE		.00	.00	53.00
FICA		.00	.00	3,409.00
MEDICARE		.00	.00	797.00
MEDICARE		.00	.00	1,577.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
FICA		.00	.00	4,089.00
MEDICARE		.00	.00	956.00
FICA		.00	.00	3,882.00
MEDICARE		.00	.00	908.00
MEDICARE		.00	.00	1,046.00
MEDICARE		.00	.00	974.00
MEDICARE		.00	.00	976.00
MEDICARE		.00	.00	1,191.00
FICA		.00	.00	3,436.00
MEDICARE		.00	.00	803.00
MEDICARE		.00	.00	1,252.00
MEDICARE		.00	.00	996.00
FICA		.00	.00	3,448.00
MEDICARE		.00	.00	806.00
MEDICARE		.00	.00	890.00
MEDICARE		.00	.00	974.00
MEDICARE		.00	.00	1,035.00
FICA		.00	.00	3,214.00
MEDICARE		.00	.00	752.00
FICA		.00	.00	4,006.00
MEDICARE		.00	.00	937.00
FICA		.00	.00	1,875.00
MEDICARE		.00	.00	438.00
FICA		.00	.00	3,605.00
MEDICARE		.00	.00	843.00
MEDICARE		.00	.00	62.00
FICA		.00	.00	1,820.00
MEDICARE		.00	.00	426.00
MEDICARE		.00	.00	1,168.00
MEDICARE		.00	.00	1,164.00
FICA		.00	.00	2,908.00
MEDICARE		.00	.00	680.00
FICA		.00	.00	3,316.00
MEDICARE		.00	.00	775.00
FICA		.00	.00	6,561.00
MEDICARE		.00	.00	1,534.00
FICA		.00	.00	3,662.00
MEDICARE		.00	.00	856.00
FICA		.00	.00	3,244.00
MEDICARE		.00	.00	759.00
FICA		.00	.00	3,063.00
MEDICARE		.00	.00	716.00
FICA		.00	.00	3,302.00
MEDICARE		.00	.00	772.00
FICA		.00	.00	1,875.00
MEDICARE		.00	.00	438.00
FICA		.00	.00	3,942.00
MEDICARE		.00	.00	922.00
MEDICARE		.00	.00	1,080.00
FICA		.00	.00	5,829.00
MEDICARE		.00	.00	1,363.00
MEDICARE		.00	.00	992.00
FICA		.00	.00	3,811.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MEDICARE		.00	.00	891.00
MEDICARE		.00	.00	765.00
MEDICARE		.00	.00	794.00
MEDICARE		.00	.00	868.00
FICA		.00	.00	1,856.00
MEDICARE		.00	.00	434.00
FICA		.00	.00	3,821.00
MEDICARE		.00	.00	894.00
FICA		.00	.00	3,484.00
MEDICARE		.00	.00	815.00
MEDICARE		.00	.00	950.00
MEDICARE		.00	.00	954.00
FICA		.00	.00	4,895.00
MEDICARE		.00	.00	1,145.00
MEDICARE		.00	.00	744.00
FICA		.00	.00	3,215.00
MEDICARE		.00	.00	752.00
FICA		.00	.00	3,140.00
MEDICARE		.00	.00	734.00
MEDICARE		.00	.00	983.00
FICA		.00	.00	3,227.00
MEDICARE		.00	.00	755.00
MEDICARE		.00	.00	949.00
MEDICARE		.00	.00	979.00
MEDICARE		.00	.00	773.00
MEDICARE		.00	.00	1,012.00
MEDICARE		.00	.00	794.00
MEDICARE		.00	.00	979.00
MEDICARE		.00	.00	979.00
FICA		.00	.00	4,287.00
MEDICARE		.00	.00	1,003.00
FICA		.00	.00	4,550.00
MEDICARE		.00	.00	1,064.00
FICA		.00	.00	3,722.00
MEDICARE		.00	.00	870.00
FICA		.00	.00	3,481.00
MEDICARE		.00	.00	814.00
FICA		.00	.00	4,150.00
MEDICARE		.00	.00	971.00
FICA		.00	.00	3,535.00
MEDICARE		.00	.00	827.00
FICA		.00	.00	2,985.00
MEDICARE		.00	.00	698.00
FICA		.00	.00	3,552.00
MEDICARE		.00	.00	831.00
MEDICARE		.00	.00	975.00
MEDICARE		.00	.00	62.00
MEDICARE		.00	.00	943.00
FICA		.00	.00	3,925.00
MEDICARE		.00	.00	918.00
FICA		.00	.00	4,349.00
MEDICARE		.00	.00	1,017.00
Non Full Time Salary lines like Temp EE,		1.00	68,610.00	68,610.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General FundElection workers, Per Diem, OT,
Stipends etc. that are taxable per
schedule.

VENDOR QUANTITY UNIT COST 2026 Mayor

Funding for Social Security and Medicare taxes. The Social Security tax rate is 6.2%, and the Medicare tax rate is 1.45%. Please note that Firefighters and Police Officers are exempt from paying Social Security taxes, but they are still subject to the Medicare tax.

TOTAL Social Security/Medicare				763,514.00
52300	Retirement			
10001555	52300 -			124,249.00 *
	ICMA 401 (CITY)	.00	.00	11,993.00
	ICMA 401 (CITY)	.00	.00	7,581.00
	ICMA 401 (CITY)	.00	.00	5,672.00
	ICMA 401 (CITY)	.00	.00	10,056.00
	ICMA 401 (CITY)	.00	.00	4,937.00
	ICMA 401 (CITY)	.00	.00	10,207.00
	ICMA 401 (CITY)	.00	.00	6,189.00
	ICMA 401 (CITY)	.00	.00	6,399.00
	ICMA 401 (CITY)	.00	.00	4,431.00
	ICMA 401 (CITY)	.00	.00	6,342.00
	ICMA 401 (CITY)	.00	.00	4,371.00
	ICMA 401 (CITY)	.00	.00	5,480.00
	ICMA 401 (CITY)	.00	.00	5,193.00
	ICMA 401 (CITY)	.00	.00	7,123.00
	ICMA 401 (CITY)	.00	.00	5,303.00
	ICMA 401 (CITY)	.00	.00	7,230.00
	ICMA 401 (CITY)	.00	.00	3,678.00
	ICMA 401 (CITY)	.00	.00	3,664.00
	Non full time salary lines like Per Diem, OT, Stipends, Unused Comp, that are ICMA.	1.00	8,400.00	8,400.00

Funding for the employer's matching contribution to the 401(a) plan, which is structured at a 2-to-1 match on employee contributions, up to 3% of the employee's gross earnings. The maximum employer contribution is 6%. Additionally, some employees are grandfathered under prior agreements and receive a higher match of 7.5% or 10%.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Retirement				124,249.00
52301 MPERS				
10001555 52301 -				
MPERS POST-TAX		.00	.00	1,704,312.00 *
MPERS POST-TAX		.00	.00	7,275.00
MPERS AC AGE 60		.00	.00	7,940.00
MPERS AC AGE 65		.00	.00	13,081.00
MPERS AC AGE 65		.00	.00	7,940.00
MPERS 1C		.00	.00	8,448.00
MPERS 1C		.00	.00	12,878.00
MPERS 1C		.00	.00	12,166.00
MPERS 1C		.00	.00	15,188.00
MPERS 1C		.00	.00	12,576.00
MPERS 1C		.00	.00	12,477.00
MPERS 1C		.00	.00	12,477.00
MPERS 1C		.00	.00	13,769.00
MPERS 1C		.00	.00	12,477.00
MPERS 1C		.00	.00	13,665.00
ME PERS - RETIRE TO REHIRE ER		.00	.00	4,567.00
MPERS 1C		.00	.00	15,647.00
MPERS POST-TAX		.00	.00	8,904.00
MPERS 3C		.00	.00	10,925.00
MPERS 3C		.00	.00	11,118.00
MPERS 3C		.00	.00	9,821.00
MPERS 1C		.00	.00	13,474.00
MPERS 1C		.00	.00	13,769.00
MPERS 1C		.00	.00	13,074.00
MPERS 1C		.00	.00	13,074.00
MPERS 1C		.00	.00	11,416.00
MPERS 1C		.00	.00	13,074.00
MPERS 1C		.00	.00	11,418.00
MPERS AC AGE 65		.00	.00	7,415.00
MPERS 3C		.00	.00	14,648.00
MPERS 3C		.00	.00	10,018.00
MPERS 3C		.00	.00	9,351.00
MPERS AC AGE 60		.00	.00	7,587.00
MPERS 3C		.00	.00	10,211.00
MPERS 3C		.00	.00	9,627.00
MPERS 3C		.00	.00	9,627.00
MPERS 3C		.00	.00	11,781.00
MPERS 3C		.00	.00	11,945.00
MPERS AC AGE 60		.00	.00	12,110.00
MPERS 3C		.00	.00	10,211.00
MPERS 3C		.00	.00	9,439.00
MPERS 3C		.00	.00	10,847.00
MPERS 3C		.00	.00	10,925.00
MPERS 3C		.00	.00	11,357.00
MPERS 3C		.00	.00	9,780.00
MPERS 3C		.00	.00	9,881.00
MPERS 3C		.00	.00	8,783.00
MPERS 3C		.00	.00	17,179.00
MPERS 1C		.00	.00	14,304.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MPERS AC AGE 60		.00	.00	6,871.00
MPERS AC AGE 65		.00	.00	7,067.00
MPERS AC AGE 60		.00	.00	6,596.00
MPERS AC AGE 65		.00	.00	7,472.00
MPERS AC AGE 60		.00	.00	10,828.00
MPERS AC AGE 60		.00	.00	6,857.00
MPERS AC AGE 65		.00	.00	5,791.00
MPERS POST-TAX		.00	.00	6,463.00
MPERS POST-TAX		.00	.00	10,202.00
MPERS POST-TAX		.00	.00	6,226.00
MPERS POST-TAX		.00	.00	5,557.00
MPERS AC AGE 60		.00	.00	8,204.00
MPERS 3C		.00	.00	9,439.00
MPERS 1C		.00	.00	11,086.00
MPERS AC AGE 60		.00	.00	6,921.00
MPERS 3C		.00	.00	9,439.00
MPERS AC AGE 65		.00	.00	7,593.00
MPERS AC AGE 65		.00	.00	9,717.00
MPERS AC AGE 65		.00	.00	10,824.00
MPERS 3C		.00	.00	8,783.00
MPERS 1C		.00	.00	11,416.00
MPERS 3C		.00	.00	9,287.00
MPERS 1C		.00	.00	12,420.00
MPERS AC AGE 65		.00	.00	5,901.00
MPERS 3C		.00	.00	9,439.00
MPERS 3C		.00	.00	9,439.00
MPERS 3C		.00	.00	9,439.00
MPERS 3C		.00	.00	9,439.00
MPERS POST-TAX		.00	.00	8,883.00
MPERS 1C		.00	.00	10,764.00
MPERS 1C		.00	.00	10,764.00
MPERS AC AGE 65		.00	.00	5,456.00
MPERS POST-TAX		.00	.00	8,783.00
MPERS AC AGE 60		.00	.00	6,229.00
MPERS POST-TAX		.00	.00	6,121.00
MPERS AC AGE 65		.00	.00	4,871.00
MPERS 1C		.00	.00	11,199.00
MPERS 3C		.00	.00	9,287.00
MPERS 3C		.00	.00	9,287.00
MPERS 1C		.00	.00	12,225.00
MPERS AC AGE 60		.00	.00	9,574.00
MPERS 3C		.00	.00	9,251.00
MPERS 3C		.00	.00	9,251.00
MPERS 3C		.00	.00	9,251.00
MPERS AC AGE 65		.00	.00	10,161.00
MPERS AC AGE 65		.00	.00	7,008.00
MPERS AC AGE 65		.00	.00	7,403.00
MPERS 1C		.00	.00	10,450.00
MPERS POST-TAX		.00	.00	6,439.00
MPERS 1C		.00	.00	12,477.00
MPERS AC AGE 65		.00	.00	11,319.00
MPERS 3C		.00	.00	8,311.00
MPERS AC AGE 65		.00	.00	6,611.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MPERS AC AGE 65		.00	.00	7,861.00
MPERS 3C		.00	.00	9,071.00
MPERS 3C		.00	.00	9,251.00
MPERS 1C		.00	.00	10,292.00
MPERS 3C		.00	.00	8,311.00
MPERS POST-TAX		.00	.00	8,703.00
MPERS AC AGE 65		.00	.00	12,291.00
MPERS 1C		.00	.00	12,112.00
MPERS 1C		.00	.00	10,225.00
MPERS AC AGE 65		.00	.00	6,182.00
MPERS AC AGE 65		.00	.00	5,950.00
MPERS AC AGE 65		.00	.00	5,969.00
MPERS 3C		.00	.00	14,868.00
MPERS AC AGE 65		.00	.00	6,905.00
MPERS 3C		.00	.00	8,783.00
MPERS 3C		.00	.00	9,125.00
MPERS 3C		.00	.00	9,251.00
MPERS 3C		.00	.00	9,162.00
MPERS 1C		.00	.00	12,200.00
MPERS 3C		.00	.00	7,732.00
MPERS 1C		.00	.00	12,477.00
MPERS 1C		.00	.00	10,135.00
MPERS AC AGE 65		.00	.00	5,701.00
MPERS 3C		.00	.00	9,071.00
MPERS 3C		.00	.00	9,251.00
MPERS 3C		.00	.00	9,071.00
MPERS AC AGE 60		.00	.00	5,892.00
MPERS AC AGE 65		.00	.00	3,084.00
MPERS AC AGE 65		.00	.00	6,161.00
MPERS AC AGE 65		.00	.00	2,994.00
MPERS 1C		.00	.00	11,416.00
MPERS 1C		.00	.00	11,622.00
MPERS AC AGE 65		.00	.00	5,250.00
MPERS AC AGE 65		.00	.00	5,633.00
MPERS AC AGE 60		.00	.00	11,319.00
MPERS POST-TAX 3C		.00	.00	8,311.00
MPERS AC AGE 65		.00	.00	5,639.00
MPERS AC AGE 65		.00	.00	5,234.00
MPERS AC AGE 65		.00	.00	5,628.00
MPERS AC AGE 65		.00	.00	3,084.00
MPERS AC AGE 65		.00	.00	6,220.00
MPERS 1C		.00	.00	9,977.00
MPERS AC AGE 65		.00	.00	10,161.00
MPERS 1C		.00	.00	9,946.00
MPERS AC AGE 65		.00	.00	6,445.00
MPERS 3C		.00	.00	7,496.00
MPERS 3C		.00	.00	7,496.00
MPERS 3C		.00	.00	7,496.00
MPERS AC AGE 65		.00	.00	3,054.00
MPERS AC AGE 65		.00	.00	5,512.00
MPERS AC AGE 65		.00	.00	6,070.00
MPERS 1C		.00	.00	9,899.00
MPERS 1C		.00	.00	9,899.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MPERS AC AGE 65		.00	.00	8,369.00
MPERS 3C		.00	.00	7,310.00
MPERS AC AGE 65		.00	.00	5,512.00
MPERS AC AGE 65		.00	.00	5,446.00
MPERS 1C		.00	.00	10,135.00
MPERS AC AGE 65		.00	.00	5,512.00
MPERS 1C		.00	.00	9,820.00
MPERS 1C		.00	.00	9,820.00
MPERS 3C		.00	.00	7,310.00
MPERS 3C		.00	.00	9,627.00
MPERS 3C		.00	.00	7,496.00
MPERS 1C		.00	.00	9,817.00
MPERS 1C		.00	.00	9,817.00
MPERS AC AGE 65		.00	.00	7,370.00
MPERS AC AGE 65		.00	.00	7,745.00
MPERS AC AGE 65		.00	.00	6,452.00
MPERS 3C		.00	.00	7,661.00
MPERS 3C		.00	.00	7,656.00
MPERS AC AGE 65		.00	.00	6,015.00
MPERS AC AGE 65		.00	.00	5,487.00
MPERS AC AGE 65		.00	.00	5,512.00
MPERS 1C		.00	.00	9,762.00
MPERS 1C		.00	.00	9,748.00
MPERS AC AGE 65		.00	.00	6,661.00
MPERS AC AGE 60		.00	.00	7,707.00
Other types of Salary lines like OT, Stipends, Unused Comp, etc. that are pensionable per schedule.		1.00	79,902.00	79,902.00

Funding for contributions to the MainePERS Pension Plan (Defined Benefit Plan). The contribution rates for the upcoming year are as follows:

Police: Increased from 14% to 14.1% of gross earnings.
 Fire and Dispatch: Increased from 12.8% to 13.2% of gross earnings.
 All other Employees: Increased from 9.9% to 10.2% of gross earnings.

TOTAL MPERS	1,704,312.00
52500 Tuition Reimbursement	
10001555 52500 -	25,750.00

Funding for the Tuition Reimbursement Program, which provides financial assistance to employees pursuing further education related to their job responsibilities. The program reimburses eligible employees for a portion of their tuition costs, up to the maximum allowable amount per employee per year, as outlined in their collective bargaining agreement or HR

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor
policy.

TOTAL Tuition Reimbursement	25,750.00
52600 Unemployment	
10001555 52600 -	10,000.00

Funding for projected unemployment claims, which covers the costs associated with claims filed by former employees.

TOTAL Unemployment	10,000.00
52800 Other Health Benefits	
10001555 52800 -	124,000.00

Funding for various employee benefit programs, including:

- Employee Assistance Program (EAP): Provides confidential counseling and support services for employees and their families.
- Flexible Spending Account (FSA): Covers administrative fees and debit card fees associated with employee flexible spending accounts.
- Health Reimbursement Arrangement (HRA): Covers administrative fees and annual fees related to the HRA, which reimburses employees for eligible out-of-pocket medical expenses.
- Retiree Health Savings Account (RHSA): Includes contributions for sick time accrual for AFSCME, General Unit, and Non-Union employees, as specified in the collective bargaining agreements (CBA) and personnel policy.
- Long-Term Disability Insurance: Covers premiums for employees who are not participants in the MainePERS Defined Benefit Plan. This insurance provides income replacement in the event of a long-term disability.

TOTAL Other Health Benefits	124,000.00
52905 Paid Family & Medical Leave	
10001555 52905 -	76,085.00 *
MAINE PAID LEAVE	.00 .00 822.00
MAINE PAID LEAVE	.00 .00 632.00
MAINE PAID LEAVE	.00 .00 389.00
MAINE PAID LEAVE	.00 .00 641.00
MAINE PAID LEAVE	.00 .00 389.00
MAINE PAID LEAVE	.00 .00 457.00
MAINE PAID LEAVE	.00 .00 432.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
MAINE PAID LEAVE	.00	.00	539.00
MAINE PAID LEAVE	.00	.00	446.00
MAINE PAID LEAVE	.00	.00	443.00
MAINE PAID LEAVE	.00	.00	443.00
MAINE PAID LEAVE	.00	.00	488.00
MAINE PAID LEAVE	.00	.00	443.00
MAINE PAID LEAVE	.00	.00	485.00
MAINE PAID LEAVE	.00	.00	457.00
MAINE PAID LEAVE	.00	.00	555.00
MAINE PAID LEAVE	.00	.00	670.00
MAINE PAID LEAVE	.00	.00	363.00
MAINE PAID LEAVE	.00	.00	485.00
MAINE PAID LEAVE	.00	.00	411.00
MAINE PAID LEAVE	.00	.00	437.00
MAINE PAID LEAVE	.00	.00	414.00
MAINE PAID LEAVE	.00	.00	421.00
MAINE PAID LEAVE	.00	.00	372.00
MAINE PAID LEAVE	.00	.00	524.00
MAINE PAID LEAVE	.00	.00	488.00
MAINE PAID LEAVE	.00	.00	510.00
MAINE PAID LEAVE	.00	.00	464.00
MAINE PAID LEAVE	.00	.00	405.00
MAINE PAID LEAVE	.00	.00	464.00
MAINE PAID LEAVE	.00	.00	405.00
MAINE PAID LEAVE	.00	.00	555.00
MAINE PAID LEAVE	.00	.00	380.00
MAINE PAID LEAVE	.00	.00	354.00
MAINE PAID LEAVE	.00	.00	387.00
MAINE PAID LEAVE	.00	.00	365.00
MAINE PAID LEAVE	.00	.00	365.00
MAINE PAID LEAVE	.00	.00	446.00
MAINE PAID LEAVE	.00	.00	452.00
MAINE PAID LEAVE	.00	.00	594.00
MAINE PAID LEAVE	.00	.00	426.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	451.00
MAINE PAID LEAVE	.00	.00	414.00
MAINE PAID LEAVE	.00	.00	430.00
MAINE PAID LEAVE	.00	.00	370.00
MAINE PAID LEAVE	.00	.00	374.00
MAINE PAID LEAVE	.00	.00	333.00
MAINE PAID LEAVE	.00	.00	651.00
MAINE PAID LEAVE	.00	.00	507.00
MAINE PAID LEAVE	.00	.00	681.00
MAINE PAID LEAVE	.00	.00	352.00
MAINE PAID LEAVE	.00	.00	364.00
MAINE PAID LEAVE	.00	.00	337.00
MAINE PAID LEAVE	.00	.00	346.00
MAINE PAID LEAVE	.00	.00	323.00
MAINE PAID LEAVE	.00	.00	366.00
MAINE PAID LEAVE	.00	.00	531.00
MAINE PAID LEAVE	.00	.00	346.00
MAINE PAID LEAVE	.00	.00	284.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
MAINE PAID LEAVE	.00	.00	500.00
MAINE PAID LEAVE	.00	.00	8.00
MAINE PAID LEAVE	.00	.00	633.00
MAINE PAID LEAVE	.00	.00	442.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	38.00
MAINE PAID LEAVE	.00	.00	393.00
MAINE PAID LEAVE	.00	.00	339.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	372.00
MAINE PAID LEAVE	.00	.00	476.00
MAINE PAID LEAVE	.00	.00	530.00
MAINE PAID LEAVE	.00	.00	333.00
MAINE PAID LEAVE	.00	.00	405.00
MAINE PAID LEAVE	.00	.00	352.00
MAINE PAID LEAVE	.00	.00	440.00
MAINE PAID LEAVE	.00	.00	289.00
MAINE PAID LEAVE	.00	.00	258.00
MAINE PAID LEAVE	.00	.00	603.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	397.00
MAINE PAID LEAVE	.00	.00	358.00
MAINE PAID LEAVE	.00	.00	435.00
MAINE PAID LEAVE	.00	.00	382.00
MAINE PAID LEAVE	.00	.00	382.00
MAINE PAID LEAVE	.00	.00	285.00
MAINE PAID LEAVE	.00	.00	431.00
MAINE PAID LEAVE	.00	.00	300.00
MAINE PAID LEAVE	.00	.00	256.00
MAINE PAID LEAVE	.00	.00	397.00
MAINE PAID LEAVE	.00	.00	352.00
MAINE PAID LEAVE	.00	.00	352.00
MAINE PAID LEAVE	.00	.00	480.00
MAINE PAID LEAVE	.00	.00	469.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	498.00
MAINE PAID LEAVE	.00	.00	402.00
MAINE PAID LEAVE	.00	.00	371.00
MAINE PAID LEAVE	.00	.00	316.00
MAINE PAID LEAVE	.00	.00	443.00
MAINE PAID LEAVE	.00	.00	555.00
MAINE PAID LEAVE	.00	.00	315.00
MAINE PAID LEAVE	.00	.00	385.00
MAINE PAID LEAVE	.00	.00	344.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	365.00
MAINE PAID LEAVE	.00	.00	361.00
MAINE PAID LEAVE	.00	.00	603.00
MAINE PAID LEAVE	.00	.00	430.00
MAINE PAID LEAVE	.00	.00	362.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
MAINE PAID LEAVE	.00	.00	343.00
MAINE PAID LEAVE	.00	.00	292.00
MAINE PAID LEAVE	.00	.00	293.00
MAINE PAID LEAVE	.00	.00	563.00
MAINE PAID LEAVE	.00	.00	333.00
MAINE PAID LEAVE	.00	.00	363.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	347.00
MAINE PAID LEAVE	.00	.00	433.00
MAINE PAID LEAVE	.00	.00	293.00
MAINE PAID LEAVE	.00	.00	443.00
MAINE PAID LEAVE	.00	.00	359.00
MAINE PAID LEAVE	.00	.00	279.00
MAINE PAID LEAVE	.00	.00	344.00
MAINE PAID LEAVE	.00	.00	350.00
MAINE PAID LEAVE	.00	.00	361.00
MAINE PAID LEAVE	.00	.00	405.00
MAINE PAID LEAVE	.00	.00	412.00
MAINE PAID LEAVE	.00	.00	555.00
MAINE PAID LEAVE	.00	.00	315.00
MAINE PAID LEAVE	.00	.00	256.00
MAINE PAID LEAVE	.00	.00	276.00
MAINE PAID LEAVE	.00	.00	345.00
MAINE PAID LEAVE	.00	.00	374.00
MAINE PAID LEAVE	.00	.00	498.00
MAINE PAID LEAVE	.00	.00	353.00
MAINE PAID LEAVE	.00	.00	284.00
MAINE PAID LEAVE	.00	.00	284.00
MAINE PAID LEAVE	.00	.00	302.00
MAINE PAID LEAVE	.00	.00	310.00
MAINE PAID LEAVE	.00	.00	297.00
MAINE PAID LEAVE	.00	.00	351.00
MAINE PAID LEAVE	.00	.00	351.00
MAINE PAID LEAVE	.00	.00	410.00
MAINE PAID LEAVE	.00	.00	277.00
MAINE PAID LEAVE	.00	.00	270.00
MAINE PAID LEAVE	.00	.00	359.00
MAINE PAID LEAVE	.00	.00	270.00
MAINE PAID LEAVE	.00	.00	348.00
MAINE PAID LEAVE	.00	.00	348.00
MAINE PAID LEAVE	.00	.00	277.00
MAINE PAID LEAVE	.00	.00	365.00
MAINE PAID LEAVE	.00	.00	284.00
MAINE PAID LEAVE	.00	.00	348.00
MAINE PAID LEAVE	.00	.00	348.00
MAINE PAID LEAVE	.00	.00	361.00
MAINE PAID LEAVE	.00	.00	380.00
MAINE PAID LEAVE	.00	.00	316.00
MAINE PAID LEAVE	.00	.00	290.00
MAINE PAID LEAVE	.00	.00	336.00
MAINE PAID LEAVE	.00	.00	295.00
MAINE PAID LEAVE	.00	.00	269.00
MAINE PAID LEAVE	.00	.00	288.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
MAINE PAID LEAVE		.00	.00	346.00
MAINE PAID LEAVE		.00	.00	346.00
MAINE PAID LEAVE		.00	.00	327.00
MAINE PAID LEAVE		.00	.00	378.00
Non full time salary lines that are MPFML.		1.00	9,230.00	9,230.00

Funding for the Maine Paid Family and Medical Leave Program. Both employers and employees will contribute to a fund that provides eligible workers with up to 12 weeks of paid family and medical leave starting in 2026. The total premium for this program will not exceed 1% of wages, with the City contributing 0.5% and employees contributing the remaining 0.5%.

TOTAL Paid Family & Medical Leave	76,085.00
53300 Professional EE TrainingTravel	
10001555 53300 -	6,000.00

Funding for the development of a city-wide training curriculum to enhance employee training and development programs to support its employees' continuous growth and enrich employee satisfaction, cultivating a more effective and empathetic workforce to meet the needs of diverse departments and roles.

TOTAL Professional EE TrainingTravel	6,000.00
53712 Backgrnd/App Screen	
10001555 53712 -	2,000.00

Funding for background screenings for all prospective employees. The screenings may include criminal background checks, motor vehicle record, credit checks, and other necessary assessments to ensure candidates meet the City's hiring standards and maintain a safe and secure work environment.

TOTAL Backgrnd/App Screen	2,000.00
TOTAL Employee Benefits	6,825,866.00
TOTAL General Fund	6,825,866.00

TOTAL REVENUE	.00
TOTAL EXPENSE	6,825,866.00
GRAND TOTAL	6,825,866.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
Planning & Code Enforcement							
10001810	51100 Salaries - Regular FT/PT	469,361	462,323	218,964	479,963	479,963	3.8%
10001810	51110 Salaries - Elec/Boards	4,450	10,400	2,300	10,400	10,400	0.0%
10001810	51200 Salaries - Temp	960	25,000	8,910	24,960	24,960	-0.2%
10001810	51300 Salaries - Overtime	1,321	5,000	632	5,000	5,000	0.0%
10001810	51500 Stipends	530	1,800	440	1,800	1,800	0.0%
10001810	51600 Unused Comp Absences	1,352	2,000	1,104	2,000	2,000	0.0%
10001810	52901 Uniforms	480	1,500	100	1,500	1,500	0.0%
10001810	53300 Professional EE Training & Travel	981	2,980	1,264	2,980	2,980	0.0%
10001810	53410 Consultants	13,200	19,000	9,083	19,000	19,000	0.0%
10001810	53617 GIS Project	45,919	47,067	23,533	48,243	48,243	2.5%
10001810	54330 Equipment	1,537	1,613	1,537	1,537	1,537	-4.7%
10001810	55320 Telephone	1,200	1,200	600	1,200	1,200	0.0%
10001810	55400 Advertising	3,214	4,200	1,955	4,200	5,000	19.0%
10001810	55500 Printing Services	484	800	-	800	800	0.0%
10001810	56000 General Supplies	2,334	3,500	247	3,500	3,500	0.0%
10001810	56260 Fuel, Gas	5,662	4,500	2,569	4,500	4,500	0.0%
10001810	56440 Subscriptions	131	300	25	300	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	PCT CHANGE
10001810	56700 Vehicle Supplies/Auto Parts	7,452	3,500	2,137	3,500	3,500	0.0%
10001810	58100 Dues & Memberships	793	1,000	848	1,000	1,000	0.0%
10001810	58900 Misc	650	750	-	750	750	0.0%
TOTAL	Planning & Code Enforcement	562,012	598,433	276,248	617,133	617,933	3.3%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10001810 Planning & Code Enforcement				
51100 Salaries - Regular FT/PT				
10001810 51100 -				479,963.00 *
	ASST CODE ENFORCEMENT OFFICER (1225)	1.00	.00	82,826.00
	DIRECTOR OF PLANNING AND CODE (6462)	1.00	.00	118,723.00
	SENIOR PLANNER (8132)	1.00	.00	87,089.00
	MASTER CODE ENF OFFICER (8248)	1.00	.00	93,860.00
	OFFICE COORDINATOR (8342)	1.00	.00	64,813.00
	CODE & ASSESSING SPECIALIST (8717)	.50	.00	32,652.00

TOTAL Salaries - Regular FT/PT				479,963.00
51110	Salaries - Elec/Boards			
10001810 51110 -				10,400.00

Member cost per meeting \$50 x 9 PB Member x 20 meetings
= 9,000
Member cost per meeting \$50 x 7 ZBA Members x 4
meetings = 1,400

TOTAL Salaries - Elec/Boards				10,400.00
51200	Salaries -Temp Employees			
10001810 51200 -				24,960.00

1/2 time Code Enforcement Officer due to surge in
housing permits \$40/hr x 12hr/week x 52 weeks

TOTAL Salaries -Temp Employees				24,960.00
51300	Salaries - Overtime			
10001810 51300 -				5,000.00

Overtime for 3 employees in the General Unit.
Call outs, extended work hours and evening meetings.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Salaries - Overtime		5,000.00
51500	Stipends	
10001810	51500 -	1,800.00

\$10/member x 9 Members x 20 Meetings - \$1,800

TOTAL Stipends		1,800.00
51600	Unused Comp Absences	
10001810	51600 -	2,000.00

Line Item varies from year to year depending on employee preference on overtime.

TOTAL Unused Comp Absences		2,000.00
52901	Uniforms	
10001810	52901 -	1,500.00

3 General Unit Employees and CEO - clothing and Boots allowance and general uniform needs for the positions.

TOTAL Uniforms		1,500.00
53300	Professional EE TrainingTravel	
10001810	53300 -	2,980.00

CEO & Asst. CEO Training classes
 Director - Licensing, Training, conferences
 Senior Planner - Training and AICP certifications, conferences
 Assessing Asst - Notary
 Planning Board/ZBA members training needs.

Training conferences for Department personnel that require an overnight stay due to distance of conference.
 Mileage for department personnel to deliver packets to Board members in personal vehicles.
 Mileage for department personnel to go to offsite meeting and training in personal vehicles.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Professional EE TrainingTravel				
53410 Consultants				2,980.00
10001810 53410 -				19,000.00
Electrical Inspection services- Contracted services at \$1100/mo regular usage, or \$1880/mo high usage rate depending on departments inspection needs during the course of the year. Budget based on 9 months at regular rate and 3 months at high rate. Project Management Consulting services for various City Projects - \$3460				
TOTAL Consultants				
53617 GIS Project				19,000.00
10001810 53617 -				48,243.00
GIS consultant - CAI - 3 Year contract proposed Year one is \$45,918.60 FY24 Year two with a 2.5% increase would be \$47,066.64 FY25 Year Three with a 2.5% increase was \$48,243.24 FY26 Additional year with 2.5% increase estimated \$49,449.36 FY 27 Additional year with 2.5% increase estimated \$50,685.60 FY28				
TOTAL GIS Project				
54330 IT Repairs & Maintenance - Sof				48,243.00
10001810 54330 -				1,537.00
Service maintenance agreement for the Large format Cannon Printer/scanner/copier through Spiller's. Maintenance agreement follows the calendar year vs fiscal year. FY 26 \$1,537 (12/13/25-12/12/26)				
TOTAL IT Repairs & Maintenance - Sof				
55320 Telephone				1,537.00
10001810 55320 -				1,200.00
Phone Stipend for contractor (\$100/mo)				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Telephone	1,200.00
55400 Advertising	
10001810 55400 -	5,000.00

Advertising costs for Planning Board and ZBA meetings
and any other associated public meetings.

Mayor Adj - Increase \$800

TOTAL Advertising	5,000.00
55500 Printing Services	
10001810 55500 -	800.00

Line item used for necessary printing services for out
of house items as well as purchase of toner cartridges
for wide format printer.

TOTAL Printing Services	800.00
56000 General Supplies	
10001810 56000 -	3,500.00

Specific office supplies for department work. Card
stock for notices to public.
Files and folder systems. Binders for Board.
1 - 5 drawer filing cabinet.

TOTAL General Supplies	3,500.00
56260 Fuel, Gas	
10001810 56260 -	4,500.00

Fuel for 2 Codes Department Vehicles

TOTAL Fuel, Gas	4,500.00
56440 Subscriptions	
10001810 56440 -	300.00

Required code books for Code Enforcement per state
laws.
Planning Department research/reference books.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Subscriptions				300.00
56700	Vehicle Supplies/ Auto Parts			
10001810	56700 -			3,500.00
Costs associated with maintenance of the 2 codes dept. vehicles.				
TOTAL Vehicle Supplies/ Auto Parts				3,500.00
58100	Dues & Fees			
10001810	58100 -			1,000.00
Director Certifications - PE & CPESC CEO & Asst. CEO Dues for associations - State law requirements Senior Planner certifications - AICP				
TOTAL Dues & Fees				1,000.00
58900	Miscellaneous Expenditures			
10001810	58900 -			750.00
Misc. Office supplies or equipment (1) 5 drawer filing cabinet or a flat file system section Office furniture				
TOTAL Miscellaneous Expenditures				750.00
TOTAL Planning & Code Enforcement				617,933.00
TOTAL General Fund				617,933.00
TOTAL REVENUE				.00
TOTAL EXPENSE				617,933.00
GRAND TOTAL				617,933.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
<hr/>							
Police							
10002110	51100 Salaries - Regular FT/PT	3,596,580	3,982,450	1,850,522	4,382,053	4,382,053	10.0%
10002110	51120 Salaries - Crossing Guards	18,110	17,280	8,165	25,920	25,920	50.0%
10002110	51300 Salaries - Overtime	385,293	315,000	201,537	346,500	346,500	10.0%
10002110	51301 Sal - Court Time	31,369	25,000	13,702	27,500	27,500	10.0%
10002110	51302 Sal - Holiday OT	90,726	84,000	51,636	90,000	90,000	7.1%
10002110	51500 Stipends	14,400	17,600	16,000	18,000	17,200	-2.3%
10002110	51600 Unused Comp Absences	71,840	75,000	102,289	100,000	100,000	33.3%
10002110	52901 Uniforms	64,520	65,000	42,410	65,000	65,000	0.0%
10002110	52902 Hiring Expenses	6,585	3,500	2,436	3,500	3,500	0.0%
10002110	53300 Professional EE Training & Travel	57,465	68,000	22,527	68,000	68,000	0.0%
10002110	53405 Contractual Services	41,990	40,077	-	42,080	4,080	-89.8%
10002110	53615 Interpretive Services	4,278	4,500	1,545	4,500	4,500	0.0%
10002110	53616 Lab Services	9,388	9,869	-	9,869	9,869	0.0%
10002110	53624 Analysis Programs	3,442	2,500	1,309	2,500	2,500	0.0%
10002110	53717 Veterinary Services	375	500	250	500	500	0.0%
10002110	54340 Vehicle Repairs	44,328	45,000	22,677	45,000	45,000	0.0%
10002110	54350 Radio Repairs	2,007	4,500	1,469	4,500	4,500	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	PCT CHANGE
10002110	54440 Other Rentals	556	500	429	500	500	0.0%
10002110	55400 Advertising & Recruitment	690	1,500	100	1,000	1,000	-33.3%
10002110	55500 Printing Services	285	2,000	1,956	2,000	2,000	0.0%
10002110	56000 General Supplies	11,324	11,000	7,361	11,000	11,000	0.0%
10002110	56010 Community Policing Supplies	2,085	2,500	2,664	2,500	2,500	0.0%
10002110	56015 Meeting Supplies	2,315	2,000	138	2,000	2,000	0.0%
10002110	56020 Evidence Supplies	6,204	6,500	1,884	6,000	6,000	-7.7%
10002110	56043 Tires	12,641	15,500	6,097	15,000	15,000	-3.2%
10002110	56260 Fuel, Gas	60,333	57,000	31,230	56,000	56,000	-1.8%
10002110	56440 Subscriptions	6,143	6,200	4,475	6,200	6,200	0.0%
10002110	58100 Dues & Memberships	2,340	5,500	1,385	5,000	5,000	-9.1%
10002110	58911 Employee Recognition	2,823	2,000	395	2,000	2,000	0.0%
10002110	58920 Canine Expenditures	10,811	11,000	8,807	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	8.9%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10002110 Police				
51100 Salaries - Regular FT/PT				
10002110 51100 -				4,382,053.00 *
PRINCIPAL FIN OFFICER (1199)		.50	.00	38,921.00
PATROL OFFICER (2003)		1.00	.00	91,333.00
PATROL OFFICER (2004)		1.00	.00	86,282.00
POLICE CAPTAIN (2006)		1.00	.00	107,715.00
DETECTIVE - PATROL (2010)		1.00	.00	88,492.00
DETECTIVE - PATROL (2010)		.00	.00	700.00
EVIDENCE TECH (2027)		1.00	.00	88,492.00
PATROL OFFICER - TRAFFIC (2037)		1.00	.00	88,492.00
SERGEANT (2048)		1.00	.00	97,651.00
PATROL OFFICER - TRAFFIC (2049)		1.00	.00	88,492.00
SERGEANT (2052)		1.00	.00	96,911.00
POLICE CAPTAIN (2056)		1.00	.00	110,970.00
POLICE CHIEF (2076)		1.00	.00	134,075.00
EQUIPMENT TECH LEAD (2229)		1.00	.00	79,893.00
EQUIPMENT TECH LEAD (2229)		.00	.00	7,400.00
EQUIPMENT TECH LEAD (2229)		.00	.00	100.00
SERGEANT (2280)		1.00	.00	95,559.00
SERGEANT (2281)		1.00	.00	97,651.00
SERGEANT (2283)		1.00	.00	92,723.00
SERGEANT (2284)		1.00	.00	92,723.00
PATROL OFFICER (2285)		1.00	.00	80,965.00
SERGEANT (2286)		1.00	.00	92,723.00
PATROL OFFICER (2289)		1.00	.00	80,974.00
COMMUNITY POLICING COORDINATOR (2290)		1.00	.00	72,695.00
ADMINISTRATIVE ASSISTANT (2402)		1.00	.00	74,378.00
SERGEANT (3000)		1.00	.00	100,250.00
SERGEANT (3000)		.00	.00	1,200.00
PATROL OFFICER (7943)		1.00	.00	78,626.00
PATROL OFFICER (8069)		1.00	.00	80,965.00
SERGEANT (8086)		1.00	.00	88,086.00
PATROL OFFICER (8134)		1.00	.00	76,339.00
PATROL OFFICER (8135)		1.00	.00	76,339.00
DETECTIVE - PATROL (8221)		1.00	.00	78,626.00
DETECTIVE - PATROL (8221)		.00	.00	800.00
DETECTIVE - PATROL (8246)		1.00	.00	85,903.00
DETECTIVE - PATROL (8246)		.00	.00	800.00
PATROL OFFICER (8293)		1.00	.00	74,114.00
SCHOOL RESOURCE OFFICER (8299)		1.00	.00	88,492.00
PATROL OFFICER (8383)		1.00	.00	72,991.00
MENTAL HEALTH LIAISON (8418)		1.00	.00	85,322.00
PATROL OFFICER (8440)		1.00	.00	85,903.00
PATROL OFFICER (8441)		1.00	.00	72,517.00
RECOVERY LIAISON (8457)		1.00	.00	67,699.00
PATROL OFFICER (8468)		1.00	.00	86,528.00
SCHOOL RESOURCE OFFICER (8494)		1.00	.00	88,492.00
PATROL OFFICER (8508)		1.00	.00	71,879.00
PATROL OFFICER (8545)		1.00	.00	80,965.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
PATROL OFFICER (8558)		1.00	.00	82,425.00
PATROL OFFICER (8590)		1.00	.00	70,756.00
PATROL OFFICER (8621)		1.00	.00	70,540.00
PATROL OFFICER (8639)		1.00	.00	70,202.00
PATROL OFFICER (8640)		1.00	.00	70,202.00
PATROL OFFICER (8660)		1.00	.00	71,879.00
PATROL OFFICER (8672)		1.00	.00	69,644.00
PATROL OFFICER (8673)		1.00	.00	69,644.00
PATROL OFFICER (8678)		1.00	.00	69,622.00
PATROL OFFICER (8679)		1.00	.00	69,622.00
PATROL OFFICER (8704)		1.00	.00	69,236.00
PATROL OFFICER (8708)		1.00	.00	69,135.00

Salaries Regular FT/PT line is comprised of the following positions:

1 Chief,
 2 Captains
 1 Detective Sergeant
 1 Training and Professional Standards Sergeant
 6 Patrol Sergeants
 5 Patrol Corporals
 18 Patrol Officers
 3 Detectives
 2 MDEA Agents (reimbursed by the state)
 2 SROs
 1 Traffic Officer
 1 Court Officer
 1 FBI Safe Streets Task Force Officer
 1 Evidence Technician
 1 Domestic Violence Investigator

Civilians
 1 Records Administrator
 1 Principal Financial Officer
 1 Community Policing Coordinator
 1 Mental Health Liaison
 1 Recovery Liaison
 1 Police Vehicle Technician

TOTAL Salaries - Regular FT/PT	4,382,053.00
51120 Salaries - Crossing Guards	
10002110 51120 -	25,920.00

Three crossing guards work every school day totaling 1620 hours.

\$16.00 hourly x 1620 hours \$25,920.00

Note: This is an increase over FY 25, as we added a third crossing guard.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Salaries - Crossing Guards		25,920.00
51300	Salaries - Overtime	
10002110	51300 -	346,500.00

Back fill expenses related to time off for vacation, holidays, sick, vacancies, and training. Additional expenses related to special investigations, community events, hold overs, call backs, criminal investigations, and comp cash ins.

TOTAL Salaries - Overtime		346,500.00
51301	Sal - Court Time	
10002110	51301 -	27,500.00

Covers officers' court appearances related to traffic, criminal, administrative, and civil cases. New contract 4-hour min for a court appearance.

TOTAL Sal - Court Time		27,500.00
51302	Sal - Holiday OT	
10002110	51302 -	90,000.00

Contractual expenses for additional pay related to employees working holidays. Pay rates have gone up significantly with the new contract. The estimated cost is \$7500.00 per month.

TOTAL Sal - Holiday OT		90,000.00
51500	Stipends	
10002110	51500 -	17,200.00

Per contract \$400.00 per officer for passing the physical agility test (45 officers x \$400)

Mayor Adj - Decrease \$800

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Stipends				17,200.00
51600	Unused Comp Absences			
10002110	51600 -			100,000.00

Contractual vacation and sick cash outs. The increase in this line is due to COLA and other stipend increases through CBA. This line has over expended for 4 straight years and contractual pay raises will have an impact on this line in FY26.

TOTAL Unused Comp Absences				100,000.00
52901	Uniforms			
10002110	52901 -			65,000.00

Outfitting officers with uniforms & equipment needed to perform duties: load bearing vests, plain clothes clothing allowance, handcuffs, flashlights, duty belts, pants, shirts, jackets, safety vests, duty bags, duty weapons, holsters, magazine pouches, handcuff cases, radio holders, hats, tie clasp, name tags, badges (including retirement badges), ticket book, asp/baton, taser holster, taser, etc.

Uniform/equipment cost for members of the Cumberland County Regional ESU.

Support the newly formed UAV program w/batteries, repairs, etc.

PS Vehicle Techs expenses to include his equipment, clothing, and tool allowances

Estimated \$5,000 to outfit each new officer with all clothing, gun, equipment, leather gear, boots, etc.

Alterations, winter clothing, boots, replacement items, and other contractual items.

Clothing allowance as outlined in WPA CBA for five (5) detectives @ \$550/, six (6) specialty positions @ \$275/, and three (3) Admin @ \$550/ = \$6,600

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Uniforms		65,000.00
52902	Medical Exams/Physicals	
10002110	52902 -	3,500.00

Encompasses new hire psychological evaluations, medical, physical, background investigation fees; also covers health insurance deductible for any mandated physicals vaccines, immunizations for officers. Anticipate needing to hire 2 new officers in FY '26

TOTAL Medical Exams/Physicals		3,500.00
53300	Professional EE TrainingTravel	
10002110	53300 -	68,000.00

Training:

Supports annual state-mandated in-service training and elective training for all sworn officers. DOL mandated requirements, Dirigo Safety LLC online training memberships (50 for sworn and non-sworn staff); recertification costs to include DRE, Intox Op, EVOC, Accident reconstruction, Spike Mat, Taser, Canine officers, Pepper ball etc. Professional development and instructor training. In-house training related to community resources, policy review/understanding, officer safety, and internal PD status updates. New officer training at the Maine Criminal Justice Academy for 18 weeks = \$3,500/officer. Anticipate sending 2 to 3 officers to BLETP during FY '26

Additional training to note: Firearms instructor, specialized positions & use of equipment, Evidence Tech, and Leadership.

Supports Maine Law Enforcement Accreditation Certification for the agency. Also includes employee wellness training/programs. Implicit Bias de-escalation-Duty to intervene training/refresher training.

Recovery Liaison and MH Liaisons: \$100 per month for clinician supervision to maintain credentials.

Ammunition for annual rifle/pistol quals, Taser, Less lethal, etc.

Travel:

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

Travel expenses and meals for training, Maine Criminal Justice Academy, professional development conferences, court, trans pass for travel, car rentals, parking fees, and employee reimbursement for mileage.

Need to provide training to specialty positions for State Accreditation. Detectives, drug investigators, firearms instructors, evidence technician, accident reconstructionist, etc.

Occasionally, specialty training and conferences connected to these positions are not held locally, requiring officers to travel throughout New England and beyond to obtain and maintain the training and certifications needed for the Department to operate effectively.

TOTAL Professional EE TrainingTravel	68,000.00
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53405 Contractual Services

10002110 53405 -	4,080.00
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Order #2020-071

Agreement with the Town of Scarborough to share the Animal Control Officer

FY 26 Scarborough COLA, contractual step increase, vehicle fee, medical insurance and gas costs are driving the increase from FY 26

Mayor Adj - Decrease \$38,000

TOTAL Contractual Services	4,080.00
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53615 Interpretive

10002110 53615 -	4,500.00
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Interpreters/translators for community meetings, criminal investigations for hearing impaired and non-English speaking persons.

\$1,600 paid to Trauma Intervention Program (TIP) support: TIP volunteers respond to serve Westbrook Public Safety staff and community members, types of calls involved include fires, deaths (unexpected, unattended, overdoses and suicides), and motor vehicle

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

accidents.

The department has seen a marked increase in the need for these necessary services to legally/ethically serve our growing immigrant population.

TOTAL Interpretive	4,500.00
53616 Lab Services Contracts	
10002110 53616 -	9,869.00

Regional Crime Lab commitment. Invoice from the City of Portland annually. Contract has a 20 year commitment.

Our Evidence Technician (ET) uses the space and resources at the Regional Lab almost on a weekly basis to assist with processing evidence, comparing fingerprints, developing photographs, and collaborating with Portland PD's ETs on cases and training.

TOTAL Lab Services Contracts	9,869.00
53624 Analysis Programs	
10002110 53624 -	2,500.00

Investigation expenses, fees to technology carriers in relation to criminal investigations and subpoena fees for criminal cases.

With the current and future advancement of technology-related investigations tied to cell phones, computers, and Ipads, etc., we expect to use these funds.

Most modern criminal investigations have a technology component to them. Oftentimes, cases are solved or prosecutions are enhanced by exploiting digital evidence. Exculpatory evidence is also uncovered, which ensures justice for the accused.

TOTAL Analysis Programs	2,500.00
53717 Veterinary Services	
10002110 53717 -	500.00

Care of stray animals taken to clinic; rabies testing and injured domesticated animals. (We cannot predict the need for this line item. Maintaining a minimum provides an initial balance for potential expenses.)

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Veterinary Services				500.00
54340 Vehicle Repairs				
10002110 54340 -				45,000.00

All fleet supplies, parts, and outside labor not related to accidents.

Patrol vehicles sustain significant wear and tear, given 24/7 use. Inflation continues to drive up costs throughout the automotive industry. Parts and repairs cost more and take longer to obtain. With a fleet of over 30 vehicles, it is critical to maintain the fleet with a realistic budget.

TOTAL Vehicle Repairs				45,000.00
54350 Radio Repairs & Maintenance				
10002110 54350 -				4,500.00

Increase due to projected new hires and inflation.

Radio diagnostics, repairs, batteries, cruiser portable radios, antennas, chargers, microphones, reprogramming. Annual patrol radar unit calibrations by TCMI.

The current radio system is six years old and we anticipate the need to replace portable batteries and antennas that have aged out as well as purchase radios for added staff/vehicles.

TOTAL Radio Repairs & Maintenance				4,500.00
54440 Other Rented Equipment				
10002110 54440 -				500.00

Document shredding/disposal (Cost split 50/50 with FD) and investigatory equipment rentals.

TOTAL Other Rented Equipment				500.00
55400 Advertising				
10002110 55400 -				1,000.00

Publications/Informational flyers for Community Policing program, Westbrook Recovery Liaison Program (WRLP), Mental Health Liaison, and other community events.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

Recruitment: brochures, professional displays, business cards, video production, open position advertisements, travel to job fairs, entrance fees for job fairs, etc. Anticipate the need to hire 2 officers in FY26.

TOTAL Advertising	1,000.00
55500 Printing Services	
10002110 55500 -	2,000.00

Printing fees for parking tickets. 2000 per year.
Revenue from tickets offset printing costs.

TOTAL Printing Services	2,000.00
56000 General Supplies	
10002110 56000 -	11,000.00

Inflation has driven up costs in this line and we've consistently had to journal funds from other lines to cover increasing costs.

Office Supplies/equipment- Paper, postage costs, file folders, document binders, correction tape, labels, staples, staplers, tape, ID cards, batteries, notebooks, pads of paper, paper clips, binder clips, document frames, flags for memorial day, tags, tape, scissors, conference room, water coolers, coffee, creamer, sugar, utensils, cups, napkins, etc. Furniture. Funds to support the Community Policing substation at 13 Reserve St. which houses two department employees.

TOTAL General Supplies	11,000.00
56010 Other Supplies	
10002110 56010 -	2,500.00

General supplies and other costs for the Community Policing Program, Recovery Liaison Program, and our Mental Health Liaison.

while many of the community events that PD gets

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

involved with are financially supported or sponsored by other grant or community programs, we have experienced an increase in the funds needed to supplant these outside sources when the event is a PD event.

Examples of events include National Night Out, Blizzard Bash, Public Safety Open House, Kids Safety Day, Community Partnerships for Protecting Children (CPPC) Community dinners, Annual Thanksgiving food drive, Santa for Seniors, Sand for seniors, and other programs sponsored by/held at the Community Policing Office.

TOTAL Other Supplies	2,500.00
56015 Meeting Supplies	
10002110 56015 -	2,000.00

Costs for hosting Public Safety Commission meetings, new hire interviews, promotional processes, ceremonies, training, and other professional meetings.

TOTAL Meeting Supplies	2,000.00
56020 Evidence Supplies	
10002110 56020 -	6,000.00

Crime scene processing equipment, packaging supplies, film/processing, video/audio reproduction, evidence and patrol cameras - repairs and equipment, SD cards, gloves, thumb drives for phone dumping investigations 16 GB/32 GB. DVD-R's mandated for each case costing, over \$2000.00 each year.

Maintenance and support for the FARO crime scene scanner and BWC's.

Laboratory costs for illegal narcotics and urinalysis testing for criminal prosecution. \$450 per test.

TOTAL Evidence Supplies	6,000.00
56043 Tires	
10002110 56043 -	15,000.00

Tires replacement and snow tires for the entire fleet.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Tires				15,000.00
56260	Fuel, Gas			
10002110	56260 -			56,000.00

Fuel consumption based on prior years usage and guidance from DPS. Estimated \$2.80/gallon at 20,000 gallons.

TOTAL Fuel, Gas				56,000.00
56440	Subscriptions			
10002110	56440 -			6,200.00

Swan Press - approx. \$2,576 for law book updates (criminal and motor vehicle annually for each officer).
 LexisNexis. - \$2,400.00 annually
 (\$200/month) an internet background investigative service all officers use in criminal investigations and new-hire background investigations.
 Critical Alert Systems pager for Tactical and Crisis Negotiation team members - approx. 400 annually.
 International Assoc. of Chief of Police on-line professional and administrative support network (IACP Net) - approx. \$875 annually.
 Other professional journals/publications. Plus Misc Subscriptions for \$230.

TOTAL Subscriptions				6,200.00
58100	Dues & Fees			
10002110	58100 -			5,000.00

Dues to professional organizations; Maine Chief of Police, FBI NA, NESPIN, NECNA, UPSCA, SRO Association, Polygraph Association, K-9, NATW membership, etc.

TOTAL Dues & Fees				5,000.00
58911	Employee Recognition			
10002110	58911 -			2,000.00

Employee recognition efforts to include team building activities, employee wellness initiatives, promotional ceremonies, retirement ceremonies, recognition plaques, retirement plaques, department awards and

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
award ceremonies and citizen awards.			

TOTAL Employee Recognition	2,000.00
58920 Canine Expenditures	
10002110 58920 -	12,000.00

K-9 training, care, food, vet visits, equipment, and occasional boarding.

K-9 Program has 3 teams. A budget increase is necessary to support increasing costs.

TOTAL Canine Expenditures	12,000.00
TOTAL Police	5,317,822.00
TOTAL General Fund	5,317,822.00

TOTAL REVENUE	.00
TOTAL EXPENSE	5,317,822.00

GRAND TOTAL	5,317,822.00
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** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10002150 Dispatch				
51100 Salaries - Regular FT/PT				
10002150 51100 -				697,312.00 *
DIR COMM & INFO TECH (2498)		.50	.00	59,361.00
SUPERVISOR (2574)		1.00	.00	74,855.00
CERTIFIED DISPATCHER (2579)		1.00	.00	66,535.00
CERTIFIED DISPATCHER (8057)		1.00	.00	66,535.00
CERTIFIED DISPATCHER (8322)		1.00	.00	62,959.00
CERTIFIED DISPATCHER (8390)		1.00	.00	62,959.00
CERTIFIED DISPATCHER (8460)		1.00	.00	66,535.00
CERTIFIED DISPATCHER (8472)		1.00	.00	58,573.00
CERTIFIED DISPATCHER (8572)		1.00	.00	62,959.00
CERTIFIED DISPATCHER (8686)		1.00	.00	58,037.00
CERTIFIED DISPATCHER (8689)		1.00	.00	58,004.00

TOTAL Salaries - Regular FT/PT	697,312.00
51140 Salaries - Per Diem Dispatch	
10002150 51140 -	17,000.00

This line covers the pay for per diem dispatchers.

TOTAL Salaries - Per Diem Dispatch	17,000.00
51300 Salaries - Overtime	
10002150 51300 -	114,000.00

This line supports the contractually obligated overtime pay costs associated with shift vacancies due to discretionary and non-discretionary leave. A 20% increase over current fiscal year was factored; consistent with the most recent executed CBA.

TOTAL Salaries - Overtime	114,000.00
51600 Unused Comp Absences	
10002150 51600 -	8,000.00

This line covers contractual obligations for the cashing in of compensatory time.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Unused Comp Absences				8,000.00
52901	Uniforms			
10002150	52901 -			4,000.00

This line covers uniform cost for all full and per diem dispatchers within the department.

TOTAL Uniforms				4,000.00
52902	Medical Exams/Physicals			
10002150	52902 -			750.00

This line supports required medical physicals for all new employees.

TOTAL Medical Exams/Physicals				750.00
53300	Professional EE TrainingTravel			
10002150	53300 -			5,000.00

This line supports the training costs associated with the initial and ongoing training of our emergency communications dispatchers.

This line covers travel reimbursement costs for employees required to travel for mandatory trainings.

TOTAL Professional EE TrainingTravel				5,000.00
54390	Other Repairs & Maint.			
10002150	54390 -			2,000.00

This line covers the purchase of any small equipment needs for the 911 Center.

TOTAL Other Repairs & Maint.				2,000.00
56000	General Supplies			
10002150	56000 -			3,000.00

This line covers general office supplies specific to the 911 Center; such as parts for the consoles. It also covers minor expenses for supplies used in 911 education for children.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL General Supplies				3,000.00
57301 Equipment				
10002150 57301 -				5,000.00

This line supports the maintenance and purchase of 24/7 intensive use chairs in the 911 Center. It also supports radio/antenna repair specific to dispatch.

TOTAL Equipment				5,000.00
58100 Dues & Fees				
10002150 58100 -				775.00

This line supports the Department's membership in the National Emergency Number Association (NENA) and Association of Public Safety Communications Officials (APCO). Both organizations teach and support best practices for emergency communications nation wide. In addition, APCO supports and organizes needed radio licensing.

TOTAL Dues & Fees				775.00
TOTAL Dispatch				856,837.00
TOTAL General Fund				856,837.00

TOTAL REVENUE				.00
TOTAL EXPENSE				856,837.00

GRAND TOTAL				856,837.00
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** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
10002210	54340 Repairs - Vehicles	66,107	50,000	53,187	53,000	58,000	16.0%
10002210	54390 Repairs - SCBA	10,626	6,250	4,638	6,000	6,000	-4.0%
10002210	54440 Other Equipment Lease	45,442	45,433	-	45,443	45,443	0.0%
10002210	55400 Marketing - Prevention	3,341	3,500	1,185	3,500	3,500	0.0%
10002210	55500 Printing Services	1,144	1,200	399	1,000	1,000	-16.7%
10002210	56000 General Supplies	9,505	13,000	4,677	12,000	12,000	-7.7%
10002210	56040 Medical Supplies	65,757	65,000	26,305	67,600	67,600	4.0%
10002210	56041 Medical Oxygen	9,293	6,000	1,066	4,000	4,000	-33.3%
10002210	56042 Foam	-	2,500	-	2,000	2,000	-20.0%
10002210	56043 Tires	2,700	9,000	-	9,000	9,000	0.0%
10002210	56051 Cleaning Supplies	549	300	35	300	300	0.0%
10002210	56095 Protective Clothing	3,756	17,000	6,279	20,000	20,000	17.6%
10002210	56260 Fuel, Gas	21,685	15,000	5,470	12,000	12,000	-20.0%
10002210	56261 Fuel, Diesel	29,526	45,000	19,616	45,525	45,525	1.2%
10002210	56440 Subscriptions	2,413	5,500	-	5,250	5,250	-4.5%
10002210	56700 Auto Parts	5,079	1,500	177	1,500	1,500	0.0%
10002210	57390 Other Equipment	16,537	21,000	14,381	23,000	23,000	9.5%
10002210	58100 Dues & Memberships	828	6,100	565	4,200	4,200	-31.1%

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
10002210	58911 Employee Recognition	3,999	5,000	-	5,000	5,000	0.0%
10002210	59000 Emergency Management	-	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	6.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10002210 Fire

51100 Salaries - Regular FT/PT

10002210 51100 -

PRINCIPAL FIN OFFICER (1199)	.50	.00	3,731,669.00 *
FF EMT-I (2118)	1.00	.00	38,921.00
FIRE INSPECTOR (2131)	1.00	.00	72,618.00
CPT EMT-B (2182)	1.00	.00	49,432.00
LT EMT-P (2241)	1.00	.00	82,294.00
LT EMT-P (2247)	1.00	.00	82,763.00
FF EMT-P (2248)	1.00	.00	84,225.00
ASSISTANT FIRE CHIEF (2382)	1.00	.00	74,397.00
FF EMT-P (2391)	1.00	.00	110,970.00
FF EMT-I (2397)	1.00	.00	75,893.00
FF EMT-P (2408)	1.00	.00	70,839.00
FF EMT-P (2428)	1.00	.00	77,355.00
FF EMT-P (2432)	1.00	.00	72,935.00
CPT EMT-P (2459)	1.00	.00	72,935.00
CPT EMT-P (2479)	1.00	.00	89,250.00
FF EMT-P (2519)	1.00	.00	90,493.00
FF EMT-P (2529)	1.00	.00	77,355.00
LT EMT-P (2531)	1.00	.00	71,505.00
LT EMT-P (2539)	1.00	.00	82,177.00
CPT EMT-P (2552)	1.00	.00	82,763.00
FF EMT-P (2564)	1.00	.00	86,039.00
FIRE CHIEF (2602)	1.00	.00	74,093.00
FF EMT-P (7927)	1.00	.00	130,141.00
FF EMT-P (7946)	1.00	.00	71,505.00
FF EMT-P (8084)	1.00	.00	71,505.00
FF EMT-P (8124)	1.00	.00	70,357.00
FF EMT-P (8125)	1.00	.00	71,505.00
FF EMT-P (8126)	1.00	.00	71,505.00
FF EMT-P (8127)	1.00	.00	71,505.00
FF EMT-P (8241)	1.00	.00	71,505.00
FF EMT-P (8243)	1.00	.00	70,357.00
FF EMT-P (8271)	1.00	.00	70,357.00
FF EMT-P (8272)	1.00	.00	70,085.00
FF EMT-P (8273)	1.00	.00	70,085.00
FF EMT-P (8379)	1.00	.00	70,085.00
FF EMT-P (8381)	1.00	.00	68,721.00
DEPUTY FIRE CHIEF EMS&TRAINING (8452)	1.00	.00	70,085.00
FF EMT-P (8461)	1.00	.00	112,635.00
FF EMT-P (8462)	1.00	.00	69,129.00
FF EMT-P (8463)	1.00	.00	70,085.00
FF EMT-P (8522)	1.00	.00	69,409.00
FF EMT-P (8524)	1.00	.00	68,721.00
FF EMT-P (8525)	1.00	.00	70,085.00
FF EMT-B (8625)	1.00	.00	68,721.00
FF EMT-B (8626)	1.00	.00	56,789.00
FF EMT-B (8628)	1.00	.00	56,789.00
FF EMT-B (8651)	1.00	.00	55,376.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
FF EMT-B (8674)		1.00	.00	55,376.00
FF EMT-P (8675)		1.00	.00	72,935.00
FF EMT-B (8676)		1.00	.00	56,789.00
Vacant - FF EMT-INT		1.00	53,486.00	53,486.00

Salaries for FT staff. Contractual.

Full Time Staff includes:

1- Fire Chief
 1- Assistant Fire Chief
 1- Deputy Chief of EMS and Training
 1/2 Principal Financial Officer
 1/2 Fire Inspector
 4- Fire Captains
 4- Fire Lieutenants
 40- Firefighter EMT/Paramedics (2 positions included in FY 25)

TOTAL Salaries - Regular FT/PT	3,731,669.00
51130 Salaries - Call Fire	
10002210 51130 -	30,000.00

Covers payroll for paid on-call fire police personnel.
 This also covers any payroll associated with their
 training time. This line can fluctuate due to changes
 in staffing levels and the associate training needs.

TOTAL Salaries - Call Fire	30,000.00
51135 Salaries - Per Diem	
10002210 51135 -	50,000.00

This line covers the salary cost for our per-diem
 employees covered under the collective bargaining
 agreement.

Based on the projection in FY25, we feel that \$50,000
 will cover the amount spent for the per diem program.
 We have seen a drastic decrease in the number of
 employees in this program as well as the number of
 shifts that those still working for us take and work.

Mayor Adj - Decrease \$25,000

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Salaries - Per Diem				50,000.00
51300 Salaries - Overtime				
10002210 51300 -				250,000.00

Due to the wage increase that was done in this last CBA, we were required to increase our overtime line accordingly. The department is required to pay overtime for any work that is outside the normal working hours. Additionally, we provide 40 hours of overtime pay to employees to maintain their training and EMS license.

Mayor Adj - Increase \$25,000

TOTAL Salaries - Overtime				250,000.00
51500 Stipends				
10002210 51500 -				17,500.00

*Contractual Requirement *
Annual fitness stipend of \$350.00 for full-time and per-diem union employees as outlined in CBA.

TOTAL Stipends				17,500.00
51600 Unused Comp Absences				
10002210 51600 -				30,000.00

*Contractual Requirement *
Under certain conditions employees may sell back their sick and vacation time in December annually.

Historically this line has been significantly over drawn due to retirement cash outs. However now that any cash outs due to retirements will be paid through the human resource department, this line will cover the annual cash out of unused vacation and sick time.

TOTAL Unused Comp Absences				30,000.00
52901 Uniforms				
10002210 52901 -				42,200.00

This line covers the cost of uniforms for all members of the department and the contractual requirements for the full time and per-diem employees. In addition to the union personnel, the department offers a clothing allowance for all of our per-diem members to replace

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR	QUANTITY	UNIT COST	2026 Mayor
any worn or damaged uniforms.			

This line also covers the cost for "Class A" (dress uniforms) for full time and call company members as well as department badges, helmet fronts, collar brass and seasonal apparel.

TOTAL Uniforms	42,200.00
52902 Medical Exams/Physicals	
10002210 52902 -	37,980.00

This line covers the costs of all medical evaluations required by Maine DOL respiratory standards, hazmat regulations, new hire physicals and psychological evaluations, Maine EMS regulations/laws, OSHA required immunizations as needed and return to work physicals.

Additionally, with the passing of the cancer presumption law, if a firefighter is diagnosed with cancer, the onus falls back on the employer to prove that the diagnosis did not occur from an occupational exposure, which is why we have included additional cancer screenings on all new hire physicals and our ongoing periodic physicals.

TOTAL Medical Exams/Physicals	37,980.00
53300 Professional EE TrainingTravel	
10002210 53300 -	63,000.00

Much of the cost is associated with mandated EMS licensure certification programs including: American Heart Association Programs, Advanced Cardiac Life Support, Pediatric Advanced Life Support, Basic Life Support, and Pre-Hospital Trauma Life Support.

Most staff members are also trained to the technician level in confined space, hazardous materials, and water rescue. This line would cover their annual and on-going training to keep said certifications current. This also covers Officer Development programs and all relevant fire, EMS and specialty related training for all members. We also utilize this line to bring nationally recognized outside instructors, which will ultimately reduce the goal of sending staff to outside training.

This line also covers Paramedic tuition reimbursement and books, which currently under the CBA we are

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

responsible for \$12,000 plus the cost of textbooks per employee.

Travel expense for trainings and conferences include but are not limited to the Maine Fire Chiefs Conferences, FDIC, New England Chiefs, Maine EMS Conference, International Association of Arson Conference, etc. and include travel reimbursement for staff, including mileage, hotel, airfare, etc.

Projected Costs FY 26:

6 employees going to medic school - \$6,000 x 6=\$36,000

ACLS - \$150 x 28 = \$4,200

PALS - \$150 x 28 = \$4,200

PHTLS \$150 x 25 = \$3,750

Fire Academy - 2 x \$1,100 = \$2,200

Misc. Conferences / Trainings = \$5,050

Misc. Fire, EMS, Specialty Trainings - \$3,000

Fire Rescue 1 Learning Management System - \$4,600

Projected total - \$63,000

TOTAL Professional EE TrainingTravel

63,000.00

53405 Contractual Services

10002210 53405 -

4,092.00

Trauma Intervention Program (TIPs) Support, and Northern Light Health Care

TOTAL Contractual Services

4,092.00

53410 Consultants

10002210 53410 -

4,000.00

This line covers the cost of grant writing services/consultant and a third party fire code consultation service. The department has been utilizing the services offered by Henderson Consulting Services to identify grants for FD/EMS. Our consultant has assisted the agency in securing over 1.6 million in Staffing for Adequate Fire and Emergency response (SAFER) and a nearly \$500K in Assistant to Firefighter (AFG) Grants.

We have also been using 7CS Consulting as our subject matter expert on the National Fire codes. 7CS services includes code compliance reviews on building and project that are complex in design/requirements and are

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

outside of the normal review that is completed by FD staff. A portion of these cost can be passed on to the applicant, however there are times, such as with the review of city buildings, that these costs are the responsibility of the department.

TOTAL Consultants	4,000.00
53621 Collections Costs	
10002210 53621 -	44,000.00

Cost associated with EMS billing and based upon 3% of collected revenue. Due to our increase in collected revenue over the last few years, this line has needed to increase as a result.

TOTAL Collections Costs	44,000.00
53623 Medical Director	
10002210 53623 -	
SERVICE MEDICAL DIRECTOR (7929)	1.00 .00 7,500.00 *
	7,500.00

Public Safety medical director, John Martel MD ER Physician Maine Medical Center. Provides medical direction for public safety staff and provides quarterly run review/CQI. The medical director assists admin with other duties as requested. This ensures medical direction for medication delivery including Police personnel and oversight of EMS delivery. The medical director oversees medication purchases, directs CQI and performance improvement efforts within the agency. This fee includes associate medical directors who assist with quarterly run review and CQI (Continual quality control) for the department

TOTAL Medical Director	7,500.00
54110 Hydrant Fees	
10002210 54110 -	183,302.00

This line covers the rental and service agreement for all public fire hydrants. Each time a hydrant is added to a development, and the street for the development becomes a public street, so do the fire hydrants resulting in additional costs for the fire department.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Hydrant Fees	183,302.00
54300 Repairs & Maintenance	
10002210 54300 -	9,000.00

Includes hardware supplies for building, repairs to fire/EMS equipment such as hoses, nozzles, extinguishers, repairs to small equipment such as saws, portable pumps, flashlights, small equipment rental to include scissor lift, pressure hoses etc.

These repairs are not included in our maintenance contract with the Town of Scarborough and require outsourcing to local repair shops.

TOTAL Repairs & Maintenance	9,000.00
54310 Outsourced Maintenance	
10002210 54310 -	14,000.00

This line item includes funding for both the repair and replacement of portable and vehicle mobile radios.

Our current radios are 8-9 years old and are reaching the end of their 10-year life expectancy. Funding in FY 26 will replace 25% of our radios and is part of our 3-year replacement plan to update all of our radios.

TOTAL Outsourced Maintenance	14,000.00
54330 IT Repairs & Maintenance - Sof	
10002210 54330 -	15,800.00

This line includes the cost of equipment service and maintenance packages:
Cardiac monitors
Ambulance Stretchers
IV medication Pumps
Gas Monitors
Knox Box devices and software licenses
Radio System Maintenance

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL IT Repairs & Maintenance - Sof				15,800.00
54340 Vehicle Repairs				
10002210 54340 -				58,000.00

This line covers our maintenance contract with the Town of Scarborough for maintenance for all our fire vehicles. We have seen a very positive result with the outsourcing of our vehicle maintenance over the last few years. The increase for this line is due to increased personnel costs, which are broken out in our agreement separately from materials.

This line also includes costs associated with any outsourcing for repairs that are not able to be completed through our service contract with the Town of Scarborough.

Mayor Adj - Increase \$5,000

TOTAL Vehicle Repairs				58,000.00
54390 Other Repairs & Maint.				
10002210 54390 -				6,000.00

This line is for our SCBA maintenance program and includes:
 Re-certification and training for our field technicians
 SCBA flow testing and repairs
 Replacement of SCBA equipment

TOTAL Other Repairs & Maint.				6,000.00
54440 Other Rented Equipment				
10002210 54440 -				45,443.00

This line is used solely for our SCBA Lease Purchase which was made several years ago with a 7-year term. FY 26 will be year 7 of 7 of this lease purchase program.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Other Rented Equipment				45,443.00
55400 Advertising				
10002210 55400 -				3,500.00

Marketing and educational material for fire prevention week, Public Safety Day, fire education and the juvenile fire setter program, providing year long prevention for the community. Our life safety prevention program has drastically increased year over year and we would like to continue expanding on our programs as funding becomes available.

TOTAL Advertising				3,500.00
55500 Printing Services				
10002210 55500 -				1,000.00

This line covers the cost of printing for annual report, hard copy forms, envelopes and business cards. Also, this includes cost for shredding of confidential material which is done by a third-party vendor and is approx. \$500 annually. This also covers 1/2 of public safety postage costs and budgeted for \$500 annually.

TOTAL Printing Services				1,000.00
56000 General Supplies				
10002210 56000 -				12,000.00

General supplies to include pads of paper, labels, file folders, binder clips, envelopes, pens, 3-ring binders, staples, certificate frames, staplers, tape, batteries, correction tape, thumb drives, keys, white board dry erase markers, glass paint markers, etc.

TOTAL General Supplies				12,000.00
56040 Medical Supplies				
10002210 56040 -				67,600.00

This line covers the cost of resupplying our medical supplies and equipment. Our current vendors have informed us that they are estimating an 10% cost increase for a majority of the EMS supplies that we use and are required to have.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Medical Supplies				67,600.00
56041 Medical Oxygen				
10002210 56041 -				4,000.00

Medical oxygen for cylinder replacement and gas exchange. We have been able to reduce the cost associated with our Medical Oxygen due to renegotiating our contract with the vendor

TOTAL Medical Oxygen				4,000.00
56042 Foam				
10002210 56042 -				2,000.00

This line provides for replacement of Class A or A/B foam fire suppression agent. Firefighting foam is used for a variety of situations such as woods, structure and vehicle fires. Firefighting foam has a limited shelf life and therefore we only purchase this in smaller quantities following its use or when it expires.

TOTAL Foam				2,000.00
56043 Tires				
10002210 56043 -				9,000.00

Tire replacement plan for FD and EMS apparatus Engines, Rescues, Service Vehicle, Chief & Deputy Chief's vehicles,

NFPA (National Fire protection Agency) requires the tires on fire apparatus be replaced every 6 years regardless of wear and condition.

TOTAL Tires				9,000.00
56051 Cleaning Supplies				
10002210 56051 -				300.00

This line covers the cost of station cleaning supplies for both the public safety building and the Prides Corner station.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Cleaning Supplies				300.00
56095 Protective Clothing				
10002210 56095 -				20,000.00

State and Federal regulations required PPE to include replacement of bunker gear (coats and trousers). The additional funding being requested is to replace boots, hoods, groves and for the cost of repairing torn or damaged personal protective equipment that is damaged or destroyed throughout the year.

This line is used to purchase new structural fire gear for new members who enter the department who were not part of the large gear purchase 3 years ago. Each set of gear costs approximately \$3,875 and includes coat, pants, boots, gloves and helmet.

This budget line will allow for the purchase of 6 complete sets of gear, should we be required to replace or purchase new gear.

TOTAL Protective Clothing				20,000.00
56260 Fuel, Gas				
10002210 56260 -				12,000.00

We have estimated the gasoline fuel cost @ \$2.80 per gallon for FY 26.

TOTAL Fuel, Gas				12,000.00
56261 Fuel, Diesel				
10002210 56261 -				45,525.00

We have estimated Diesel Fuel @ \$3.25 per gallon for FY 26.

TOTAL Fuel, Diesel				45,525.00
56440 Subscriptions				
10002210 56440 -				5,250.00

Samsara in-vehicle camera and GPS system - \$4,530
 Adobe- \$720 (\$240 x3)

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Subscriptions				
56700	Vehicle Supplies/ Auto Parts			5,250.00
10002210	56700 -			1,500.00
This line includes parts and equipment for minor repairs and service completed by department members within the department that doesn't require the vehicle to be sent to Scarborough such as light bulbs, switches and handles.				
TOTAL Vehicle Supplies/ Auto Parts				
57390	Other Equipment			1,500.00
10002210	57390 -			23,000.00
This line covers the cost of new and replacement training equipment, Ipads and cases for our mobile data terminals, fire hose replacement and technical rescue equipment.				
TOTAL Other Equipment				
58100	Dues & Fees			23,000.00
10002210	58100 -			4,200.00
Dues and Membership Fees to various professional organizations.				
TOTAL Dues & Fees				
58911	Employee Recognition			4,200.00
10002210	58911 -			5,000.00
Funds light refreshments and snacks for training as well as awards for the department's annual awards/recognition banquet and our recruit drill school graduation/promotional ceremonies.				
TOTAL Employee Recognition				
59000	Other Items			5,000.00
10002210	59000 -			500.00
Covers charges incurred upon emergency evacuations, shelter operations, & other disaster functions				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Other Items				500.00
TOTAL Fire				4,859,861.00
TOTAL General Fund				4,859,861.00
TOTAL REVENUE				.00
TOTAL EXPENSE				4,859,861.00
GRAND TOTAL				4,859,861.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003100 Public Services Admin				
51100 Salaries - Regular FT/PT				
10003100 51100 -				283,848.00 *
OFFICE COORDINATOR (1159)		1.00	.00	75,629.00
DIRECTOR OF PUBLIC SERVICES (3024)		.75	.00	102,064.00
PS OPERATIONS MANAGER (3325)		1.00	.00	106,155.00

TOTAL Salaries - Regular FT/PT	283,848.00
51300 Salaries - Overtime	
10003100 51300 -	600.00

This pays for overtime for Administrative Assistant on an as needed basis.

TOTAL Salaries - Overtime	600.00
51500 Stipends	
10003100 51500 -	2,500.00

Per Union Contract - Meal Allowance

TOTAL Stipends	2,500.00
51600 Unused Comp Absences	
10003100 51600 -	2,500.00

TOTAL Unused Comp Absences	2,500.00
52901 Uniforms	
10003100 52901 -	1,350.00

Clothing allowance for Director, Operations Manager and Sustainability Coordinator - \$300 each and \$150 each for miscellaneous items such as gloves, safety glasses, etc.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Uniforms		1,350.00
53300	Professional EE TrainingTravel	
10003100 53300 -		7,500.00

Employee development, safety and compliance training.
Includes required professional development hours for
Director.

Mileage reimbursement, hotels and meal reimbursement
for attendance at professional meetings.

TOTAL Professional EE TrainingTravel		7,500.00
53410	Consultants	
10003100 53410 -		24,300.00

Professional surveying and engineering support for
unforeseen projects and Council requests, right-of-way
delineation, etc. Database support for FEMA reporting,
winter storm, equipment pm and school support. \$6500
for GIS Aerial rental. Increase due to \$6,000 for
updates to the Brown Street Culvert Replacement.

TOTAL Consultants		24,300.00
54330	IT Repairs & Maintenance - Sof	
10003100 54330 -		200.00

TOTAL IT Repairs & Maintenance - Sof		200.00
55320	Telephone	
10003100 55320 -		18,000.00

Verizon mobile phones monthly fees, phone chargers,
cases, etc. Monthly service fees for 48 in-vehicle gps
units.

TOTAL Telephone		18,000.00
55500	Printing Services	
10003100 55500 -		1,000.00

Business cards, envelopes, forms and mailers.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Printing Services				
56000 General Supplies				1,000.00
10003100 56000 -				3,500.00
Office supplies for entire department, ID badges, timecards, note pads, pens, binders, etc.				
TOTAL General Supplies				
56500 Technology Supplies				3,500.00
10003100 56500 -				1,000.00
Printer cartridges, keyboards, ergonomic workstation improvements, cables usb drives, etc.				
TOTAL Technology Supplies				
58100 Dues & Fees				1,000.00
10003100 58100 -				1,470.00
APWA (\$400), Maine Safety Council (\$395), ASCE (\$270), Arborist License Renewal (\$250), Arborist Association (\$80), MBTA (\$75).				
TOTAL Dues & Fees				
58911 Employee Recognition				1,470.00
10003100 58911 -				4,000.00
Employee appreciation functions, retirement recognition, safety milestone rewards.				
TOTAL Employee Recognition				4,000.00
TOTAL Public Services Admin				351,768.00
TOTAL General Fund				351,768.00
TOTAL REVENUE				.00
TOTAL EXPENSE				351,768.00
GRAND TOTAL				351,768.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
Highways & Streets							
10003110	51100 Salaries - Regular FT/PT	1,047,653	1,165,873	506,796	1,170,178	1,170,178	0.4%
10003110	51200 Salaries -Temp Employees	36,132	20,000	20,215	20,000	20,000	0.0%
10003110	51300 Salaries - Overtime	121,155	130,000	43,031	130,000	130,000	0.0%
10003110	51600 Unused Comp Absences	2,131	5,000	4,263	5,000	5,000	0.0%
10003110	52901 Uniforms	34,891	30,880	17,488	32,000	32,000	3.6%
10003110	52902 Medical Exams/Physicals	7,670	6,000	4,343	6,000	6,000	0.0%
10003110	53405 Contractual Services	8,970	15,000	8,067	15,000	15,000	0.0%
10003110	54390 Maint - Traffic Lights	95,671	100,000	16,115	100,000	100,000	0.0%
10003110	54440 Equipment Rental	126,923	172,000	58,985	172,000	172,000	0.0%
10003110	56044 Chemical Supplies	-	10,000	-	10,000	10,000	0.0%
10003110	56045 Landscaping/Agri Supplies	13,904	15,000	1,292	15,000	15,000	0.0%
10003110	56060 Specialty Supplies/Materials	19,080	22,000	3,573	22,000	22,000	0.0%
10003110	56061 Downtown Supplies	26,954	30,000	12,462	30,000	30,000	0.0%
10003110	56062 Traffic/Regulatory Signs	17,779	20,000	2,208	20,000	20,000	0.0%
10003110	56221 Elec - Street Lighting	320,448	350,000	102,980	350,000	350,000	0.0%
10003110	56222 Elec - Traffic Lights	14,393	13,500	6,203	15,000	15,000	11.1%
10003110	56900 Downtown Contractual	13,726	25,000	10,254	25,000	25,000	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	PCT CHANGE
10003110	57301 Small Equipment	5,872	6,000	4,174	6,000	6,000	0.0%
10003110	57390 Special Equipment	298	2,000	-	2,000	2,000	0.0%
10003110	58930 Road Salt/Calcium	144,894	180,000	-	180,000	180,000	0.0%
10003110	58935 Bituminous Concrete	162,561	150,000	51,060	150,000	150,000	0.0%
10003110	58936 Cold Mix/Patch	7,013	6,000	-	6,000	6,000	0.0%
10003110	58937 Traffic Paint/Striping	89,267	100,000	61,353	100,000	100,000	0.0%
10003110	58938 Culverts/Pipes	9,657	10,000	1,275	10,000	10,000	0.0%
10003110	58939 Winter Sand & Gravel	15,303	30,600	623	30,600	30,600	0.0%
10003110	59400 Transfer to Paving Capital	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	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	PCT CHANGE
Refuse & Collection							
10003200	51100 Salaries - Regular FT/PT	24,930	26,678	12,694	28,494	28,494	6.8%
10003200	51300 Salaries - Overtime	1,089	1,650	558	1,650	1,650	0.0%
10003200	53618 Postclosure Care Costs	18,509	19,500	1,182	20,500	20,500	5.1%
10003200	53715 Refuse Collection	917,621	943,915	393,873	972,232	972,232	3.0%
10003200	54440 Equipment Rental	7,546	7,500	3,122	8,000	8,000	6.7%
10003200	54599 Demolition Costs	2,262	5,000	860	5,000	5,000	0.0%
10003200	55400 Recycling Education/Enforc	39,888	40,500	5,178	40,500	40,500	0.0%
10003200	55500 Printing Services	-	400	138	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	5.5%
10003200	58933 Leaf Collection	-	13,600	12,146	13,600	13,600	0.0%
10003200	58934 Haz Waste Collection	8,623	13,264	13,264	13,500	13,500	1.8%
10003200	59210 Transfer to Reserve Funds	-	-	-	-	35,000	N/A
TOTAL	Refuse & Collection	1,652,415	1,693,343	727,073	1,757,176	1,757,176	3.8%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003200 Refuse & Collection				
51100 Salaries - Regular FT/PT				
10003200 51100 -				
SUSTAINABILITY COORDINATOR (3078)		.39	.00	28,494.00 *
				28,494.00
TOTAL Salaries - Regular FT/PT				28,494.00
51300 Salaries - Overtime				
10003200 51300 -				1,650.00
TOTAL Salaries - Overtime				1,650.00
53618 Postclosure Care Costs				
10003200 53618 -				20,500.00
Required annual monitoring costs for the closed Sandy Hill Landfill. Monitoring includes groundwater sampling, testing and preparation of the required annual report.				
TOTAL Postclosure Care Costs				20,500.00
53715 Refuse Collection				
10003200 53715 -				972,232.00
Collection for curbside refuse and recycling. Curbside collection is available to residential properties (6 units or less).				
TOTAL Refuse Collection				972,232.00
54440 Other Rented Equipment				
10003200 54440 -				8,000.00
Provides for recycle/MSW dumpsters at City buildings.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Other Rented Equipment	8,000.00
54599 Demolition Costs	
10003200 54599 -	5,000.00

Disposal costs for items such as roadside debris, large wood from City tree work, TV's, monitors, debris left roadside.

TOTAL Demolition Costs	5,000.00
55400 Advertising	
10003200 55400 -	40,500.00

Budget of \$6,000 for education and enforcement for city-wide programs. Includes funds for school classroom education and awareness. Annual solid waste and recycling flyer printing and postage \$4,500. Toter replacement costs of \$30,000.

TOTAL Advertising	40,500.00
55500 Printing Services	
10003200 55500 -	400.00

Used for information materials such as tag system labels.

TOTAL Printing Services	400.00
58932 Tipping Fees	
10003200 58932 -	618,300.00

Municipal solid waste costs for curbside collection. Estimate of 3900 tons at \$97. Recycling Costs of 1600 Tons at \$150/ton. Increase is due to contaminated recycling loads tipping fees, increased MSW tipping fees and added tonnage.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Tipping Fees				618,300.00
58933	Leaf Collection			
10003200	58933	-		13,600.00

For the past several years we have been able to dispose of leaves and brush at no charge. This has since changed and we now dispose of leaves and brush at Riverside Recycling in Portland.. In order to continue providing a curbside leaf collection program, we must budget for the disposal cost.

TOTAL Leaf Collection				13,600.00
58934	Hazardous Waste Collection			
10003200	58934	-		13,500.00

Funds the household hazardous waste program. This program is held every fall at Casella Waste transfer facility on County Road.

TOTAL Hazardous Waste Collection				13,500.00
59210	Transfer to Reserve Funds			
10003200	59210	-		35,000.00

Funds disposal of street sweeping and catch basin debris.

Mayor Adj - Increase \$35,000

TOTAL Transfer to Reserve Funds				35,000.00
TOTAL Refuse & Collection				1,757,176.00
TOTAL General Fund				1,757,176.00

TOTAL REVENUE				.00
TOTAL EXPENSE				1,757,176.00
GRAND TOTAL				1,757,176.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003300 Fleet Maintenance				
51100 Salaries - Regular FT/PT				
10003300 51100 -				291,872.00 *
EQUIPMENT TECH (3059)		1.00	.00	68,952.00
EQUIPMENT TECH (3059)		.00	.00	1,500.00
OPERATIONS SUPERVISOR (3060)		1.00	.00	85,322.00
EQUIPMENT TECH LEAD (3074)		1.00	.00	70,845.00
EQUIPMENT TECH LEAD (3074)		.00	.00	2,000.00
EQUIPMENT TECH (8684)		1.00	.00	63,253.00

TOTAL Salaries - Regular FT/PT 291,872.00

51300 Salaries - Overtime

10003300 51300 - 55,000.00

Overtime for equipment maintenance staff. This includes being on duty during plow events.

TOTAL Salaries - Overtime 55,000.00

51600 Unused Comp Absences

10003300 51600 - 2,000.00

TOTAL Unused Comp Absences 2,000.00

54300 Repairs & Maintenance

10003300 54300 - 140,000.00

Outsourced repair for Public Services equipment, body and paint maintenance, springs, major engine and transmission repairs. Increase is due to historic costs in this line.

TOTAL Repairs & Maintenance 140,000.00

54340 Vehicle Repairs

10003300 54340 - 30,000.00

Consumables to maintain equipment, repair parts, nuts, bolts, hydraulic lines, shop chemicals, etc.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Vehicle Repairs	30,000.00
54390 Other Repairs & Maint.	
10003300 54390 -	2,000.00

carburetors, pull cords, drivelines, etc

TOTAL Other Repairs & Maint.	2,000.00
54440 Other Rented Equipment	
10003300 54440 -	5,000.00

Outside services and special rental equipment, towing expenses, gas bottle lease.

TOTAL Other Rented Equipment	5,000.00
56043 Tires	
10003300 56043 -	20,000.00

Tire replacements for all Public Services equipment.

TOTAL Tires	20,000.00
56260 Fuel, Gas	
10003300 56260 -	41,325.00

14,500 gallons for Public Services Department at \$2.85/gallon. Note the School Dept. fuel usage is credited/paid by them.

TOTAL Fuel, Gas	41,325.00
56261 Fuel, Diesel	
10003300 56261 -	84,500.00

Diesel fuel for Public Services 26,000 gal at \$3.25/gal.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Fuel, Diesel				
56262	Equipment oil			84,500.00
10003300	56262 -			11,000.00
Equipment and vehicle oils/lubrication				
TOTAL Equipment Oil				
56700	Vehicle Supplies/ Auto Parts			11,000.00
10003300	56700 -			122,500.00
Funds the repairs and parts for all Public Services vehicles and equipment.				
TOTAL Vehicle Supplies/ Auto Parts				
56800	Construction Supplies			122,500.00
10003300	56800 -			28,000.00
Steel cutting edges for snow plow. Brooms for street sweeping.				
TOTAL Construction Supplies				
57301	Equipment			28,000.00
10003300	57301 -			14,000.00
Small equipment and tools for fleet maintenance division which includes diagnostic equipment, software and upgrades.				
TOTAL Equipment				
57390	Other Equipment			14,000.00
10003300	57390 -			500.00
TOTAL Other Equipment				
TOTAL Fleet Maintenance				
TOTAL General Fund				
TOTAL REVENUE				.00
TOTAL EXPENSE				847,697.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

GRAND TOTAL

847,697.00

** END OF REPORT - Generated by Tressina Germani **

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10003400 Cemeteries				
51100 Salaries - Regular FT/PT				
10003400 51100 -				17,750.00
Regular salaries for Public Services employees time to perform burials at the 5 City cemeteries. Based on 40 burials and 40 cremations with a blended labor rate - offset against Highways & Streets budget.				
TOTAL Salaries - Regular FT/PT				17,750.00
51110 Salaries - Elec/Boards				
10003400 51110 -				600.00
Monthly Board Meeting				
TOTAL Salaries - Elec/Boards				600.00
51300 Salaries - Overtime				
10003400 51300 -				4,500.00
Overtime for Saturday burials.				
TOTAL Salaries - Overtime				4,500.00
54330 IT Repairs & Maintenance - Sof				
10003400 54330 -				57,000.00
Contracted mowing for 5 cemeteries: Woodlawn, Larrabee Heights, Saccarappa, Conant and Highland Lake.				
TOTAL IT Repairs & Maintenance - Sof				57,000.00
56046 Cemetery Supplies				
10003400 56046 -				5,000.00
200 Veterans' standards and American flags annually, burial supplies, plywood for ground protection.				
TOTAL Cemetery Supplies				5,000.00
TOTAL Cemeteries				84,850.00
TOTAL General Fund				84,850.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget					
ACCOUNTS FOR: General Fund					
	TOTAL REVENUE	VENDOR	QUANTITY	UNIT COST	2026 Mayor
	TOTAL EXPENSE				.00
					84,850.00
	GRAND TOTAL				84,850.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

City Hall Building

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006100 City Hall Building

54105 Water & Sewer

10006100 54105 -

950.00

Water and sewer for City Hall

TOTAL Water & Sewer

950.00

56210 Natural Gas

10006100 56210 -

7,500.00

Natural gas supply and delivery to City Hall.

TOTAL Natural Gas

7,500.00

56220 Electricity

10006100 56220 -

21,000.00

Electricity use for City Hall. This also includes the majority of heating expense with the new heat pump HVAC system.

TOTAL Electricity

21,000.00

TOTAL City Hall Building

29,450.00

TOTAL General Fund

29,450.00

TOTAL REVENUE

.00

TOTAL EXPENSE

29,450.00

GRAND TOTAL

29,450.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006200 Public Safety Building

54105 Water & Sewer

10006200 54105 -

8,000.00

Water and sewer for PSB.

TOTAL Water & Sewer

54300 Repairs & Maintenance

10006200 54300 -

8,000.00

19,000.00

Funds small equipment needs for PSB. Garage door repairs, electrical repairs, etc. Increase is due to PSB fence and gate maintenance requirements.

TOTAL Repairs & Maintenance

54312 Building Service Agreements

10006200 54312 -

19,000.00

32,000.00

Camera Monitoring for Fire \$26,000

Station 3 Fire Alarm \$5,000

Community Policing Office: \$1,000

TOTAL Building Service Agreements

54330 IT Repairs & Maintenance - Sof

10006200 54330 -

32,000.00

7,100.00

Service contracts: Diesel exhaust removal system, \$3,500; washer and dryer, \$1,500. Increase is for removable rug cleaning service \$2,100.

TOTAL IT Repairs & Maintenance - Sof

55320 Telephone

10006200 55320 -

7,100.00

1,440.00

TELCO Circuit Charges \$120/month \$1,440

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Telephone				1,440.00
56210 Natural Gas				
10006200 56210 -				39,000.00
Natural gas for heating, hot water and cooking for PSB \$36,000				
Community Policing Building Propane \$3,000				
TOTAL Natural Gas				39,000.00
56220 Electricity				
10006200 56220 -				85,000.00
Based on historic usage of \$83,000 for PSB				
Community Policing Office \$2,000				
TOTAL Electricity				85,000.00
56240 Oil				
10006200 56240 -				5,000.00
Heating oil for Station 3.				
TOTAL Oil				5,000.00
TOTAL Public Safety Building				196,540.00
TOTAL General Fund				196,540.00
TOTAL REVENUE				.00
TOTAL EXPENSE				196,540.00
GRAND TOTAL				196,540.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006300 Public Services Building

54105 Water & Sewer

10006300 54105 -

7,500.00

Water and sewer charges for Public Services building
including vehicle wash bay and Riverbank Park.

TOTAL Water & Sewer

54200 Cleaning Services

10006300 54200 -

7,500.00

300.00

Specialty degreaser cleaning supplies for work areas.

TOTAL Cleaning Services

54300 Repairs & Maintenance

10006300 54300 -

300.00

15,000.00

Building repairs and maintenance. Overhead door
repairs, electrical, HVAC and overhead crane.

TOTAL Repairs & Maintenance

54312 Building Service Agreements

10006300 54312 -

15,000.00

2,000.00

Building security and fire alarm monitoring for 2
buildings.

TOTAL Building Service Agreements

56210 Natural Gas

10006300 56210 -

2,000.00

33,000.00

Natural gas for heat and hot water.

TOTAL Natural Gas

56220 Electricity

10006300 56220 -

33,000.00

52,500.00

Electricity costs for Public Services. Cost increase
due to expiring electrical contract.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Electricity				52,500.00
TOTAL Public Services Building				110,300.00
TOTAL General Fund				110,300.00
TOTAL REVENUE				.00
TOTAL EXPENSE				110,300.00
GRAND TOTAL				110,300.00

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006300 Public Services Building

54105 Water & Sewer

10006300 54105 -

7,500.00

Water and sewer charges for Public Services building
including vehicle wash bay and Riverbank Park.

TOTAL Water & Sewer

7,500.00

54200 Cleaning Services

10006300 54200 -

300.00

Specialty degreaser cleaning supplies for work areas.

TOTAL Cleaning Services

300.00

54300 Repairs & Maintenance

10006300 54300 -

15,000.00

Building repairs and maintenance. Overhead door
repairs, electrical, HVAC and overhead crane.

TOTAL Repairs & Maintenance

15,000.00

54312 Building Service Agreements

10006300 54312 -

2,000.00

Building security and fire alarm monitoring for 2
buildings.

TOTAL Building Service Agreements

2,000.00

56210 Natural Gas

10006300 56210 -

33,000.00

Natural gas for heat and hot water.

TOTAL Natural Gas

33,000.00

56220 Electricity

10006300 56220 -

52,500.00

Electricity costs for Public Services. Cost increase
due to expiring electrical contract.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Electricity				52,500.00
TOTAL Public Services Building				110,300.00
TOTAL General Fund				110,300.00
TOTAL REVENUE				.00
TOTAL EXPENSE				110,300.00
GRAND TOTAL				110,300.00

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-4.5%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10006500 Walker Memorial Library

54105 Water & Sewer

10006500 54105 -

2,500.00

Water and sewer rates remaining stable.

TOTAL Water & Sewer
56210 Natural Gas

2,500.00

10006500 56210 -

15,000.00

Natural gas for hot water and heat in the library addition. Also provides backup heat for historic section of library below 12 deg F.
Increase due to rising natural gas costs.

TOTAL Natural Gas
56220 Electricity

15,000.00

10006500 56220 -

36,000.00

Power for library as well as heat for the historic section.

 TOTAL Electricity
 TOTAL Walker Memorial Library
 TOTAL General Fund

36,000.00

53,500.00

53,500.00

TOTAL REVENUE
TOTAL EXPENSE

.00

53,500.00

GRAND TOTAL

53,500.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10006600 Buildings & Plant				
51100 Salaries - Regular FT/PT				
10006600 51100 -				153,802.00 *
BUILDING SUPERINTENDENT (3070)		1.00	.00	84,563.00
FAC BUILD TECHNICIAN (3337)		1.00	.00	69,139.00
FAC BUILD TECHNICIAN (3337)		.00	.00	100.00

TOTAL Salaries - Regular FT/PT	153,802.00
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51300 Salaries - Overtime

10006600 51300 -	5,000.00
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Emergency callouts for Facilities staff..

TOTAL Salaries - Overtime	5,000.00
---------------------------	----------

54200 Cleaning Services

10006600 54200 -	362,208.00
------------------	------------

Services contracted with outside vendor for Custodial.
 These services will be bid out again this year.

TOTAL Cleaning Services	362,208.00
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54300 Repairs & Maintenance

10006600 54300 -	85,000.00
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Miscellaneous repairs for all City buildings.

TOTAL Repairs & Maintenance	85,000.00
-----------------------------	-----------

54312 Building Service Agreements

10006600 54312 -	150,000.00
------------------	------------

Service contracts for all City buildings - HVAC, Pest
 Control, Sprinklers, Plumbing, Electrical, Security,
 Elevator, etc.

Increase is due to vendor increases.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Building Service Agreements				150,000.00
56051 Cleaning Supplies				
10006600 56051 -				35,000.00

Cleaning supply costs for all City buildings.

TOTAL Cleaning Supplies				35,000.00
59210 Transfer to Reserve Funds				
10006600 59210 -				4,500.00

Reserve for Capital Building 02160

TOTAL Transfer to Reserve Funds				4,500.00
TOTAL Buildings & Plant				795,510.00
TOTAL General Fund				795,510.00

TOTAL REVENUE				.00
TOTAL EXPENSE				795,510.00
GRAND TOTAL				795,510.00

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10006700 Riverfront Parking Garage				
51100 Salaries - Regular FT/PT				
10006700 51100 -				29,484.00 *
PARKING FACILITIES TECHNICIAN (8693)		.50	.00	29,484.00
TOTAL Salaries - Regular FT/PT				29,484.00
51300 Salaries - Overtime				
10006700 51300 -				2,500.00
After hour snow removal activity and call-ins.				
TOTAL Salaries - Overtime				2,500.00
54105 Water & Sewer				
10006700 54105 -				2,500.00
Increase for planned structural building improvements which will use water/sewer to accomplish.				
TOTAL Water & Sewer				2,500.00
54300 Repairs & Maintenance				
10006700 54300 -				15,000.00
TOTAL Repairs & Maintenance				15,000.00
54312 Building Service Agreements				
10006700 54312 -				114,400.00
Security Service \$110,400 Alarm Service \$2,000 Elevator Service \$2,000				
TOTAL Building Service Agreements				114,400.00
55320 Telephone				
10006700 55320 -				3,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Telephone				3,000.00
56220 Electricity				
10006700 56220 -				17,000.00
TOTAL Electricity				17,000.00
57200 Building Improvements				
10006700 57200 -				41,037.00
TOTAL Building Improvements				41,037.00
TOTAL Riverfront Parking Garage				224,921.00
TOTAL General Fund				224,921.00
TOTAL REVENUE				.00
TOTAL EXPENSE				224,921.00
GRAND TOTAL				224,921.00

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

		FY2024	FY2025	FY2025	FY2026	FY2026	PCT
		Actuals	Budget	ACTUALS 12/31/24	Dept	Mayor	CHANGE
Riverfront Parking Garage							
10006700	51100 Salaries - Regular FT/PT	-	30,202	6,574	29,484	29,484	-2.4%
10006700	51300 Salaries - Overtime	-	4,524	21	2,500	2,500	-44.7%
10006700	54105 Water & Sewer	-	1,195	428	2,500	2,500	109.2%
10006700	54300 Repairs & Maintenance	-	15,000	6,632	15,000	15,000	0.0%
10006700	54312 Building Service Agreements	-	103,500	54,344	114,400	114,400	10.5%
10006700	55320 Telephone	-	3,000	2,019	3,000	3,000	0.0%
10006700	56220 Electricity	-	15,000	5,669	17,000	17,000	13.3%
10006700	56260 Fuel, Gas	-	2,500	-	-	-	-100.0%
10006700	57200 Building Improvements	-	50,000	-	41,037	41,037	-17.9%
TOTAL	Riverfront Parking Garage	-	224,921	75,687	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	PCT CHANGE
Downtown Parking Garage							
10006750	51100 Salaries - Regular FT/PT	-	30,202	6,574	29,484	29,484	-2.4%
10006750	51300 Salaries - Overtime	-	4,524	21	2,500	2,500	-44.7%
10006750	54105 Water & Sewer	-	1,200	757	1,500	1,500	25.0%
10006750	54300 Repairs & Maintenance	-	10,000	603	10,000	10,000	0.0%
10006750	54312 Building Service Agreements	-	159,686	69,967	167,000	167,000	4.6%
10006750	55320 Telephone	-	3,000	2,865	6,500	6,500	116.7%
10006750	56220 Electricity	-	15,000	7,313	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	4.4%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10006750 Downtown Parking Garage				
51100 Salaries - Regular FT/PT				
10006750 51100 -				
PARKING FACILITIES TECHNICIAN (8693)		.50	.00	29,484.00 *
				29,484.00
TOTAL Salaries - Regular FT/PT				29,484.00
51300 Salaries - Overtime				
10006750 51300 -				2,500.00
After hour snow removal activity and call-ins.				
TOTAL Salaries - Overtime				2,500.00
54105 Water & Sewer				
10006750 54105 -				1,500.00
TOTAL Water & Sewer				1,500.00
54300 Repairs & Maintenance				
10006750 54300 -				10,000.00
TOTAL Repairs & Maintenance				10,000.00
54312 Building Service Agreements				
10006750 54312 -				167,000.00
Security Service \$148,000				
Camera Maintenance \$7,000				
Emergency call boxes \$7,000				
Doors/Locking System \$3,000				
Elevator \$2,000				
TOTAL Building Service Agreements				167,000.00
55320 Telephone				
10006750 55320 -				6,500.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget				
ACCOUNTS FOR:				
General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Telephone				6,500.00
56220 Electricity				
10006750 56220 -				19,000.00
TOTAL Electricity				19,000.00
TOTAL Downtown Parking Garage				235,984.00
TOTAL General Fund				235,984.00
TOTAL REVENUE				.00
TOTAL EXPENSE				235,984.00
GRAND TOTAL				235,984.00

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**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10004431 General Assistance				
51100 Salaries - Regular FT/PT				
10004431 51100 -				155,621.00 *
ADMINISTRATIVE ASSISTANT (5018)		1.00	.00	67,226.00
DIR GEN ASST SOC SVC (7922)		1.00	.00	88,395.00

Eliminated unfilled part-time Admin Asst position

TOTAL Salaries - Regular FT/PT	155,621.00
53300 Professional EE TrainingTravel	
10004431 53300 -	300.00

TOTAL Professional EE TrainingTravel	300.00
56099 Misc Supplies	
10004431 56099 -	2,000.00

Office supplies, voucher printing, GA client data verification software

TOTAL Misc Supplies	2,000.00
59501 GA Utilities	
10004431 59501 -	10,000.00

Electricity & gas, partially offset by Good Samaritan Fund & LiHEAP

TOTAL GA Utilities	10,000.00
59502 GA Non Food Items	
10004431 59502 -	16,000.00

Hygiene products, cleaning supplies, laundry detergent, etc.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL GA Non Food Items				16,000.00
59503 GA Shelter				
10004431 59503 -				10,000.00
Emergency assistance for temporary housing				
TOTAL GA Shelter				10,000.00
59504 GA Rent				
10004431 59504 -				350,000.00
Rental Assistance for permanent housing				
Mayor Adj - Decrease \$50,000				
TOTAL GA Rent				350,000.00
59506 GA Fuel				
10004431 59506 -				2,500.00
Heating fuel				
TOTAL GA Fuel				2,500.00
59507 GA Burials				
10004431 59507 -				5,000.00
Burials and cremations				
TOTAL GA Burials				5,000.00
59509 GA Food				
10004431 59509 -				20,000.00
Food vouchers				
TOTAL GA Food				20,000.00
59510 GA Medical Supplies				
10004431 59510 -				7,000.00
Pharmacy vouchers				
TOTAL GA Medical Supplies				7,000.00
TOTAL General Assistance				578,421.00

PROJECTION: 20261 FY26 General Fund Budget

** END OF REPORT - Generated by Tressina Germani **

City of Westbrook
FY26 Budget - Expenses

ACCOUNTS FOR:
General Fund

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005100 Community Services				
51100 Salaries - Regular FT/PT				
10005100 51100 -				280,466.00 *
DIRECTOR OF COMMUNITY SERVICES (5986)		1.00	.00	100,019.00
BUILDING SUPERVISOR (7830)		1.00	.00	54,475.00
DEPUTY DIRECTOR OF COM SERV. (8289)		1.00	.00	72,578.00
SECRETARY (8654)		1.00	.00	53,394.00

Director, Deputy Director, Building Supervisor,
Receptionist

TOTAL Salaries - Regular FT/PT	280,466.00
51200 Salaries -Temp Employees	
10005100 51200 -	44,000.00

wages for part-time temp recreational staff i.e.:
 building attendants. Due to increased usage of the
 building, multiple weekend party bookings, inconsistent
 custodial coverage/completion of duties more temp staff
 are being used. Temp staff also used to cover holiday &
 summer vacation days.

TOTAL Salaries -Temp Employees	44,000.00
52901 Uniforms	
10005100 52901 -	1,000.00

Logoed WCC staff shirts/pullovers to wear while on day
 trips, working an event, marketing or daily as a
 uniform.

TOTAL Uniforms	1,000.00
53300 Professional EE TrainingTravel	
10005100 53300 -	500.00

Training, continuing ed, & seminars for admin staff.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Professional EE TrainingTravel				500.00
53410 Consultants				
10005100 53410 -				8,000.00

Adult programming trip costs could include: admission (26 guests/trip), guest speakers, tolls, bus rental (if needed) & repairs. Trips planned for FY26 so far: Lyric Theater, Cabbage Island Clambakes, Scrooge Trolley Tour, Gardens Aglow, Turkey Train Ride, Cumberland & Fryeburg Fair, Holiday Lights Tour, Senior Valentines Luncheon, Lunch Bunch, Hampton Beach Sand Sculptures, Lighthouse tours, Holiday shopping trips. (All trips are priced to cover the community center's expenses)

TOTAL Consultants				8,000.00
54300 Repairs & Maintenance				
10005100 54300 -				6,000.00

Repairs and maintenance for smaller items not included in Capital Improvement Plan (CIP) - reception area, recreational wing, updates and painting.

TOTAL Repairs & Maintenance				6,000.00
54330 IT Repairs & Maintenance - Sof				
10005100 54330 -				3,500.00

- Monthly cost of internet to support additional server added to run security cameras: 12 months @ \$140 = \$1,680
 - Door access control/monitoring system - monthly remote access management, alarm.com cellular monitoring & interactive arm/disarm: 12 months @ \$96 = \$1,152
 - Other small IT repairs as needed: \$668

TOTAL IT Repairs & Maintenance - Sof				3,500.00
55310 Postage				
10005100 55310 -				100.00

Stamps and shipping expenses (certified mail, packages etc.)

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Postage				
55500	Printing Services			100.00
10005100	55500 -			1,000.00
Signage in and around the Westbrook Community Center. Staff business cards, Sandwich boards & Stickers.				
TOTAL Printing Services				
55900	Other Purchased Services			1,000.00
10005100	55900 -			10,000.00
Costs of bands and musical performances for the Riverbank Park Community Concert Series, the Bridge StrEAT Food Park and special events for example: Community Fest, anniversary celebrations.				
TOTAL Other Purchased Services				
56000	General Supplies			10,000.00
10005100	56000 -			9,250.00
General supplies, office supplies, concessions restocks, quarterly shredding cost, maintenance and supplies for AED's & First Aid kits throughout the Community Center, Supplies for Thrift Shop, Items for Redwood Society-coffee, snacks, bingo prizes .				
TOTAL General Supplies				
56010	Other Supplies			9,250.00
10005100	56010 -			1,200.00
Volunteer appreciation annual luncheon. Yearly admin staff meeting - luncheon. Meetings throughout year for training.				
TOTAL Other Supplies				
56260	Fuel, Gas			1,200.00
10005100	56260 -			2,200.00
Fuel for Community Center 25 passenger bus & pick-up truck.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Fuel, Gas				2,200.00
57301 Equipment				
10005100 57301 -				14,400.00

Purchase Tables & Chairs as needed, Racks for Cornelia's Closet, Community Garden Supplies, Storage Shed, Other equipment as needed as adult programming develops, such as, volleyball nets, pickleball nets, balls, softballs, trophies etc.

TOTAL Equipment				14,400.00
58100 Dues & Fees				
10005100 58100 -				600.00

MRPA membership, pool licenses, NRPA memberships, Annual Canva Subscription.

TOTAL Dues & Fees				600.00
58900 Miscellaneous Expenditures				
10005100 58900 -				6,250.00

Includes NAVSCO conference registration fee + travel + hotel, software, supplies for Vets Service office, & Veterans events (BBQ & Coffee). The NAVSCO 2025 & 2026 conferences both fall in FY26. 2025 - Louisville, KY, Saturday, July 13th - Friday, July 18th; room rates - \$199/night plus taxes & fees & 2026 - Reno, NV, Saturday, May 30th - Friday, June 5th; room rates - \$180/night plus taxes & fees.

TOTAL Miscellaneous Expenditures				6,250.00
TOTAL Community Services				388,466.00
TOTAL General Fund				388,466.00

TOTAL REVENUE				.00
TOTAL EXPENSE				388,466.00

GRAND TOTAL				388,466.00
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** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005110 Children Recreation Programs				
51100 Salaries - Regular FT/PT				
10005110 51100 -				177,588.00 *
LEARNs PROGRAM ASSISTANT (8137)		1.00	.00	61,298.00
PROGRAM COORDINATOR (8533)		1.00	.00	61,069.00
RECREATION PROGRAM ASSISTANT (8564)		1.00	.00	55,221.00
Program Assistant, LEARNs Programmer, Program Coordinator				
TOTAL Salaries - Regular FT/PT				177,588.00
51200 Salaries -Temp Employees				
10005110 51200 -				293,200.00
Children's programming temporary staff, LEARNs Counselors, Camp Counselors & Summer Camp Administrator.				
TOTAL Salaries -Temp Employees				293,200.00
51300 Salaries - Overtime				
10005110 51300 -				200.00
Overtime				
TOTAL Salaries - Overtime				200.00
51600 Unused Comp Absences				
10005110 51600 -				1,000.00
Unused Comp Absence				
TOTAL Unused Comp Absences				1,000.00
53300 Professional EE TrainingTravel				
10005110 53300 -				4,000.00
Training for Admin Staff, LEARNs & Summer Camp Counselors - seminars, continuing education courses, group training presenters etc.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Professional EE TrainingTravel				
54310	Outsourced Maintenance			4,000.00
10005110	54310 -			35,000.00

"Cost & admission for children's programs, bus transportation cost, summer camp field trips & presenters. (All programs & trips are priced to cover the community center's expenses) Afterschool bowling program 3 sessions cost \$5376. Summer Track Program meet fees, Additional Programs TBT - Explorers, Legos, Nordic Skiing, Friday Night Friend-zy, Animal Explorers, Cooking Classes etc. School Dept is unable to help w/ transportation for summer camp, the cost for transportation will be \$12,510, Field Trip expense will be approximately \$13167.50 trips to include York's Wild Kingdom, Crescent Beach, Monkey C, Funtown, Sebago Lake State Park, Sea Dogs, Rentals from BlastParty, Aquaboggan. "

TOTAL Outsourced Maintenance				35,000.00
56010	Other Supplies			
10005110	56010 -			5,500.00

Paper products, office supplies, cleaning supplies, first aid kits for each LEARNS location & summer camp room & travel kits. Continue to replace broken chairs & tables, shelving & storage cabinets w/ locks & phone minutes for 3 LEARNS TracFone's.

TOTAL Other Supplies				5,500.00
56049	Childrens Program Supplies			
10005110	56049 -			8,500.00

Educational learning supplies, games, puzzles, snacks for healthy eating, small equipment for youth programming, Toddler Room Storage, sensory wall, replace toddler room equipment as items get broken. Summer camp t-shirts, theme week games & activities. Balls, small games, books & art/craft supplies for all LEARNS locations.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Childrens Program Supplies				8,500.00
58900 Miscellaneous Expenditures				
10005110 58900 -				18,000.00

Credit card processing fees for all community services programming. Starting on April 1, 2025, Priority Payment Systems has agreed to reduce the rates by 20 basis points, decreasing from 63 to 43 basis points over cost. Looking for alternative processors to compare the current processing fee schedule, aiming to lower processing rates even more for FY26.

TOTAL Miscellaneous Expenditures	18,000.00
TOTAL Children Recreation Programs	542,988.00
TOTAL General Fund	542,988.00

TOTAL REVENUE	.00
TOTAL EXPENSE	542,988.00

GRAND TOTAL	542,988.00
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** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005120 Pool Recreation				
51100 Salaries - Regular FT/PT				
10005120 51100 -				
AQUATICS COORDINATOR (5950)		1.00	.00	63,357.00 *
Aquatics Coordinator				63,357.00
TOTAL Salaries - Regular FT/PT				63,357.00
51200 Salaries -Temp Employees				
10005120 51200 -				110,000.00
Lifeguards, Swim Lesson Instructors & Aquatics Fitness Instructor				
TOTAL Salaries -Temp Employees				110,000.00
52901 Uniforms				
10005120 52901 -				750.00
T-shirt, whistles, fanny packs for lifeguards.				
TOTAL Uniforms				750.00
53300 Professional EE TrainingTravel				
10005120 53300 -				2,000.00
Training for full-time Aquatics Staff & Lifeguards: Water Safety, CPR, AED & Lifeguard Recertification. Certified Pool Operator fees.				
TOTAL Professional EE TrainingTravel				2,000.00
53410 Consultants				
10005120 53410 -				1,200.00
Fees paid to American Red Cross for American Red Cross cards. Water Safety Instructor, Lifeguard Certification & Re-Certification Courses.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Consultants	1,200.00
54300 Repairs & Maintenance	
10005120 54300 -	6,000.00

Emergency/contingency fund for indoor pool repairs & general maintenance. Heater, pump & filter repairs, ladders, pool deck & bowl tile repairs, pool window repairs, locker rooms. Pool is scheduled for maintenance in August 2025 closed for 2 weeks, during that time it will be drained, pressured washed, tiles repaired & lines repainted.

TOTAL Repairs & Maintenance	6,000.00
56044 Chemical Supplies	
10005120 56044 -	9,500.00

Chemicals & testing kits for indoor pool: Chlorine, pool shock, accu tabs, testing strips etc. With the increased usage of the pool more chemicals are needed.

TOTAL Chemical Supplies	9,500.00
58900 Miscellaneous Expenditures	
10005120 58900 -	2,000.00

General pool supplies, rescue buoys, swim lesson mats & float belts, storage, cleaning supplies, first aid kit replenishment, keys & locks, duct tape, hooks, etc.

TOTAL Miscellaneous Expenditures	2,000.00
59210 Transfer to Reserve Funds	
10005120 59210 -	7,500.00

Davan Pool transfer to reserve fund.

TOTAL Transfer to Reserve Funds	7,500.00
TOTAL Pool Recreation	202,307.00
TOTAL General Fund	202,307.00

TOTAL REVENUE	.00
TOTAL EXPENSE	202,307.00

GRAND TOTAL	202,307.00
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** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

**ACCOUNTS FOR:
General Fund**

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

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005130 Recreation Athletic Facilities				
51100 Salaries - Regular FT/PT				
10005130 51100 -				199,238.00 *
ASST FAC & GROUNDS SUPERINTEND (7752)		1.00	.00	61,042.00
GROUNDS SUPERINTENDENT (7845)		1.00	.00	80,434.00
FIELDS TECHNICIAN (8526)		1.00	.00	57,762.00

Salaries for 3 full time fields personnel: Outdoor
Facility & Grounds Superintendent, Assistant Outdoor
Facility & Grounds Superintendent, & Fields Technician

TOTAL Salaries - Regular FT/PT	199,238.00
51200 Salaries -Temp Employees	
10005130 51200 -	12,000.00

Payroll expense for temporary staff to help mow & prep
fields during the busy season May-September.

TOTAL Salaries -Temp Employees	12,000.00
51300 Salaries - Overtime	
10005130 51300 -	2,000.00

Cost to cover evening and weekend games at athletic
facilities. As well as winter snow removal at city
buildings.

TOTAL Salaries - Overtime	2,000.00
52901 Uniforms	
10005130 52901 -	3,000.00

Uniforms for FT staff per general unit contract: \$220
boots & \$400 clothing annually, plus \$200 every 3
years for winter coat for Outdoor Facility & Grounds
Superintendent, Assistant Outdoor Facility & Grounds
Superintendent, & Fields Technician. Additional \$540
for purchasing sweatshirts & t-shirts for temp summer
staff.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Uniforms				3,000.00
53300 Professional EE TrainingTravel				
10005130 53300 -				1,200.00

Professional development for full time employees for
turf management, pesticide and herbicide treatment,
arborist license, etc.

TOTAL Professional EE TrainingTravel				1,200.00
54440 Other Rented Equipment				
10005130 54440 -				23,400.00

Composed of:
Organic fertilizer program for athletic facilities.
Portable Restrooms - Fraser, Saccarappa, Lincoln St,
Hardy Rd, E. Bridge and Cornelia Warren Field.
Other outside equipment rentals - Lazer Level,
Irrigation repair, Irrigation set up & closure Aeration
and Fall Blecavtor.
Custom float service - Fall & Spring install of city
docks.
Modern Pest service for Warren Field.

Mayor Adj - Decrease \$10,500

TOTAL Other Rented Equipment				23,400.00
56044 Chemical Supplies				
10005130 56044 -				28,000.00

Field paint for all Westbrook School Department &
Municipal athletic fields. Turf Tank Pro Subscription
\$15996.00/yr, +/- 50 white & blue paint @
\$217.80/2-2.5GL, 1 pallet blue & 2 pallets white spray
paint.

TOTAL Chemical Supplies				28,000.00
56045 Landscaping/Agri Supplies				
10005130 56045 -				44,500.00

Products & supplies for Organic Program \$33,000, Seed &
Sand \$29,000, Baseball & Softball skins \$13,000 @
School Department & Municipal fields.

Mayor Adj - Decrease \$30,500

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Landscaping/Agri Supplies 44,500.00

56260 Fuel, Gas

10005130 56260 -

7,000.00

Fuel expense for all gas powered vehicles & equipment.

TOTAL Fuel, Gas 7,000.00

56261 Fuel, Diesel

10005130 56261 -

1,000.00

Fuel expense for all diesel powered vehicles & equipment.

TOTAL Fuel, Diesel 1,000.00

57301 Equipment

10005130 57301 -

15,000.00

Equipment used to maintain Athletic facilities/fields and the cost associated with maintaining that equipment. (replacing mower blades & sharpening, parts, oil changes, tires, vehicle maintenance)

TOTAL Equipment 15,000.00

58100 Dues & Fees

10005130 58100 -

500.00

Dues and memberships to turf management organizations

TOTAL Dues & Fees 500.00

59210 Transfer to Reserve Funds

10005130 59210 -

1,500.00

Fields - Ice Rink transfer to reserve funds

TOTAL Transfer to Reserve Funds 1,500.00

TOTAL Recreation Athletic Facilities 338,338.00

TOTAL General Fund 338,338.00

TOTAL REVENUE .00
TOTAL EXPENSE 338,338.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

GRAND TOTAL

VENDOR QUANTITY

UNIT COST

2026 Mayor
338,338.00

** END OF REPORT - Generated by Tressina Germani **

**City of Westbrook
FY26 Budget - Expenses**

ACCOUNTS FOR: General Fund		FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
Library							
10005510	51100 Salaries - Regular FT/PT	437,896	465,234	217,880	482,474	482,474	3.7%
10005510	51110 Salaries Elec/Boards	-	500	-	500	500	0.0%
10005510	51200 Salaries -Temporary Employees	12,966	26,022	9,709	26,022	26,022	0.0%
10005510	51300 Salaries - Overtime	-	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	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	30.8%
10005510	55310 Postage	281	300	130	325	325	8.3%
10005510	56000 General Supplies	5,348	7,000	686	7,000	7,000	0.0%
10005510	56049 Children's Program Supplies	3,504	3,600	962	3,600	3,600	0.0%
10005510	56050 Adult Program Supplies	1,702	1,700	1,286	2,200	2,200	29.4%
10005510	56052 Other Programs Supplies	46	450	-	450	450	0.0%
10005510	56400 Books and Materials Children	17,443	19,240	6,441	19,240	19,240	0.0%
10005510	56401 Books and Materials Adults	22,073	26,000	12,168	26,000	26,000	0.0%
10005510	56440 Subscriptions	3,873	5,500	3,168	5,500	5,500	0.0%
10005510	56600 Children AV Supplies	7,517	8,280	3,532	8,280	8,280	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	PCT CHANGE
10005510	56601 Adult AV Supplies	16,125	14,720	5,607	14,720	14,720	0.0%
10005510	57340 Hardware	7,201	1,000	-	1,000	1,000	0.0%
10005510	58100 Dues & Memberships	457	505	-	505	505	0.0%
TOTAL	Library	558,273	610,551	270,591	627,816	627,816	2.8%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
10005510 Library				
51100 Salaries - Regular FT/PT				
10005510 51100 -				482,474.00 *
ADMINISTRATIVE ASSISTANT (5019)		1.00	.00	67,226.00
LIBRARY ASSISTANT (5336)		1.00	.00	38,311.00
LIBRARIAN NU (5424)		1.00	.00	56,772.00
LIBRARIAN SR. (7945)		1.00	.00	67,857.00
LIBRARY DIRECTOR (8277)		1.00	.00	99,619.00
LIBRARY ASSISTANT (8413)		1.00	.00	32,920.00
LIBRARY ASSISTANT (8534)		1.00	.00	30,238.00
LIBRARY ASSISTANT (8544)		1.00	.00	29,354.00
LIBRARY ASSISTANT (8579)		1.00	.00	30,238.00
LIBRARY ASSISTANT (8630)		1.00	.00	29,939.00

TOTAL Salaries - Regular FT/PT	482,474.00
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51110 Salaries - Elec/Boards

10005510 51110 -	500.00
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TOTAL Salaries - Elec/Boards	500.00
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51200 Salaries -Temp Employees

10005510 51200 -	26,022.00
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Professional and paraprofessional staff to include two per diem library cataloguers and one per diem library programming assistant.

TOTAL Salaries -Temp Employees	26,022.00
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51300 Salaries - Overtime

10005510 51300 -	500.00
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Misc. overtime for professional and paraprofessional staff, only used when unavoidable

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Salaries - Overtime				
53300 Professional EE TrainingTravel				500.00
10005510 53300 -				4,000.00
Fees for workshops and conferences, professional and collection development journals, staff appreciation supplies, mileage, and other associated expenses				
TOTAL Professional EE TrainingTravel				
54330 IT Repairs & Maintenance - Sof				4,000.00
10005510 54330 -				25,500.00
Shared library consortium fees, domain registration fee, software subscription fees, equipment repair and contract fees, and other associated service fees				
TOTAL IT Repairs & Maintenance - Sof				
55310 Postage				25,500.00
10005510 55310 -				325.00
USPS Mail for direct Interlibrary Loan, patron notifications, and other library related business				
TOTAL Postage				
56000 General Supplies				325.00
10005510 56000 -				7,000.00
Office supplies, cataloging and processing materials, furnishings for staff and public spaces, book display materials				
TOTAL General Supplies				
56049 Childrens Program Supplies				7,000.00
10005510 56049 -				3,600.00
Supplies, refreshments, and promotional materials for ongoing youth programs Annual public performance movie licensing fee Fees and honoraria for performers and program				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

General Fund	VENDOR	QUANTITY	UNIT COST	2026 Mayor
presenters				
TOTAL Childrens Program Supplies				3,600.00
56050	Adult Program Supplies			
10005510	56050 -			2,200.00
Supplies, refreshments, and promotional materials for ongoing adult programs Annual public performance movie licensing fee Fees and honoraria for performers and program presenters.				
TOTAL Adult Program Supplies				2,200.00
56052	Other Program Supplies			
10005510	56052 -			450.00
Supplies for unique programming				
TOTAL Other Program Supplies				450.00
56400	Children Books & Materials			
10005510	56400 -			19,240.00
Children's print books and related youth services collection materials				
TOTAL Children Books & Materials				19,240.00
56401	Adult Books & Materials			
10005510	56401 -			26,000.00
Adult print books and related adult services collection materials				
TOTAL Adult Books & Materials				26,000.00
56440	Subscriptions			
10005510	56440 -			5,500.00
Print magazines and journals, newspaper subscriptions, downloadable book consortium fee, digital subscription fees.				

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Subscriptions		5,500.00
56600 AV Supplies		
10005510 56600 -		8,280.00

Children's and Young Adult audiovisual materials.

TOTAL AV Supplies		8,280.00
56601 Adult AV Supplies		
10005510 56601 -		14,720.00

Adult Services audiovisual materials.

TOTAL Adult AV Supplies		14,720.00
57340 Capital Technology Hardware		
10005510 57340 -		1,000.00

Computer and network hardware and software

TOTAL Capital Technology Hardware		1,000.00
58100 Dues & Fees		
10005510 58100 -		505.00

Membership dues for staff/institution to professional
 library associations: Maine Library Association,
 American Library Association

TOTAL Dues & Fees	505.00
TOTAL Library	627,816.00
TOTAL General Fund	627,816.00

TOTAL REVENUE	.00
TOTAL EXPENSE	627,816.00

GRAND TOTAL	627,816.00
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** END OF REPORT - Generated by Tressina Germani **

FY2024 Actuals	FY2025 Budget	FY2025 ACTUALS 12/31/24	FY2026 Dept	FY2026 Mayor	PCT CHANGE
1,482,141	1,337,447	1,263,500	920,448	920,448	-31.2%
340,457	292,240	158,144	285,969	285,969	-2.1%
1,822,598	1,629,687	1,421,644	1,206,417	1,206,417	-26.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL IT Repairs & Maintenance - Sof				.00
58310 Debt - Principal				
10007100 58310 -				920,448.00

Per the Bond Schedule:
 Debt Service Principal for General Fund \$920,448
 Decrease from PY \$417,000; 2012 GO Bond ended in FY25.

TOTAL Debt - Principal	920,448.00
58320 Debt - Interest	
10007100 58320 -	285,969.00

Per the Bond Schedule:
 Debt Service Interest for General Fund \$285,969

TOTAL Debt - Interest	285,969.00
TOTAL Debt Service	1,206,417.00
TOTAL General Fund	1,206,417.00

TOTAL REVENUE	.00
TOTAL EXPENSE	1,206,417.00
GRAND TOTAL	1,206,417.00

** END OF REPORT - Generated by Tressina Germani **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20261 FY26 General Fund Budget

ACCOUNTS FOR:
General Fund

VENDOR QUANTITY UNIT COST 2026 Mayor

10008999 County Taxes

58999 Assessed Taxes

10008999 58999 -

2,148,200.00

The County Taxes to increase to \$1,994,471 an increase of 10.63%. The County converted to a Fiscal year from a calendar year in FY24, the City chose to pay the shift difference over 5 years. That amount is \$153,729.

TOTAL Assessed Taxes

2,148,200.00

TOTAL County Taxes

2,148,200.00

10009100 Transfer to School Dep

59160 Transfer to Adult Ed (WSD)

10009100 59160 -

32,567,700.00

TOTAL Transfer to Adult Ed (WSD)

32,567,700.00

TOTAL Transfer to School Dep

32,567,700.00

10009200 Transfer to TIFS

59200 Transfer to Tax Increment Dist

10009200 59200 -

6,364,694.00

3% increase over prior year for tax increase

Will be adjusted with Final Assessor's Numbers

TOTAL Transfer to Tax Increment Dist

6,364,694.00

TOTAL Transfer to TIFS

6,364,694.00

TOTAL General Fund

41,080,594.00

TOTAL REVENUE

.00

TOTAL EXPENSE

41,080,594.00

GRAND TOTAL

41,080,594.00

** END OF REPORT - Generated by Tressina Germani **

ACCOUNTS FOR:
Sewer

		FY2024 Actual	FY2025 Budget	FY2025 Actuals	FY2026 Dept	FY2026 Mayor	PCT CHANGE
		<i>As of 12/31/24</i>					
Sewer							
80003250	41200 Sewer Assessments	5,771,347	5,598,933	3,102,690	5,764,197	5,764,197	3.0%
80003250	41900 Interest/Penalties	53	100	275	100	100	0.0%
80003250	41901 Misc Revenues	9,380	-	-	-	-	N/A
80003250	46000 Investment Earnings	492,163	75,000	284,551	75,000	75,000	0.0%
Total Revenues		6,272,943	5,674,033	3,387,516	5,839,297	5,839,297	2.9%
80003250	51100 Salaries - Regular FT/PT	460,431	499,829	244,160	530,250	530,250	6.1%
80003250	51300 Salaries - Overtime	33,143	40,000	14,979	40,000	40,000	0.0%
80003250	52900 Employee Benefits	160,936	169,203	84,602	185,115	185,115	9.4%
80003250	52901 Uniforms	6,426	7,000	4,243	9,500	9,500	35.7%
80003250	52902 Medical Exams/Physicals	1,445	2,000	518	2,000	2,000	0.0%
80003250	53300 Professional EE Training/Travel	5,058	5,000	3,518	7,000	7,000	40.0%
80003250	53420 Architect & Engineering	39,045	155,000	28,728	155,000	155,000	0.0%
80003250	53617 GIS Project	57,398	59,000	29,417	60,305	60,305	2.2%
80003250	53622 PortWater Assessment	3,859,530	4,074,014	1,997,982	4,191,641	4,191,641	2.9%
80003250	54105 Utility/Water & Sewer	1,486	3,000	605	2,000	2,000	-33.3%
80003250	54312 Maint - Building & Grounds	17,384	20,000	1,817	20,000	20,000	0.0%

80003250	54390 Maint - Small Equip	4,147	8,500	2,608	8,500	8,500	0.0%
80003250	55320 Tel - Push Talk	12,283	13,000	5,118	13,000	13,000	0.0%
80003250	56000 General Supplies	13,930	20,000	6,534	20,000	20,000	0.0%
80003250	56210 Natural Gas	3,459	10,000	915	5,000	5,000	-50.0%
80003250	56220 Electricity	77,569	60,000	23,394	60,000	60,000	0.0%
80003250	56260 Fuel, Gas	5,066	8,000	3,192	8,000	8,000	0.0%
80003250	56261 Fuel, Diesel	3,205	10,000	1,490	5,000	5,000	-50.0%
80003250	56700 Auto Parts	6,114	6,500	2,193	6,500	6,500	0.0%
80003250	57340 Hardware, New	38,900	25,000	7,218	25,000	25,000	0.0%
80003250	57390 Small Equipment	27,263	30,000	23,463	30,000	30,000	0.0%
80003250	57400 Reline Work	140,851	250,000	33,315	200,000	200,000	-20.0%
80003250	58100 Dues & Memberships	1,060	2,000	406	2,000	2,000	0.0%
80003250	58320 Interest on Bonds	313,632	374,539	195,439	364,776	364,776	-2.6%
80003250	58981 Sludge Disposal	-	6,000	-	3,000	3,000	-50.0%
80003250	58982 Inspection - TV	8,421	20,000	7,754	20,000	20,000	0.0%
80003250	58983 Casting/Brick/Pipe	27,150	25,000	1,079	25,000	25,000	0.0%
80003250	59000 NPDES	66,021	70,000	21,489	70,000	70,000	0.0%

80003250	59400 Transfer to Capital Projects	60,000	-	-	-	-	N/A
	Total Operating Expenses	5,451,353	5,972,585	2,746,176	6,068,587	6,068,587	1.6%
	Net Operating Profit/(Loss)	821,590	(298,552)	641,340	(229,290)	(229,290)	-23.2%
80003250	57900 Depreciation	1,738,902	1,850,000	-	1,850,000	1,850,000	0.0%
	Profit/(Loss)	(917,312)	(2,148,552)	641,340	(2,079,290)	(2,079,290)	-3.2%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:

Enterprise - Sewer

VENDOR

QUANTITY

UNIT COST

2026 Mayor

80003250 Sewer

41200 Sewer Assessments

80003250 41200 -

-5,764,197.00

Given in PWD budget report. PWD adjusted to reflect
projected assessments for new sewer budget in their
report.

TOTAL Sewer Assessments

-5,764,197.00

41900 Interest/Penalties onTax

80003250 41900 -

-100.00

TOTAL Interest/Penalties onTax

-100.00

46000 Investment Earnings

80003250 46000 -

-75,000.00

Estimated Investment Income

TOTAL Investment Earnings

-75,000.00

51100 Salaries - Regular FT/PT

80003250 51100 -

530,250.00 *

DIRECTOR OF PUBLIC SERVICES (3024)

.25

.00

34,022.00

WASTEWATER SUPERVISOR (3051)

1.00

.00

82,514.00

SUSTAINABILITY COORDINATOR (3078)

.61

.00

44,568.00

SYST OP III (3085)

1.00

.00

67,080.00

SYST OP III (3085)

.00

.00

2,200.00

SYST OP IV (3094)

1.00

.00

71,255.00

SYST OP IV (3094)

.00

.00

2,000.00

WASTEWATER MANAGER (8044)

1.00

.00

106,123.00

SYST OP II (8585)

1.00

.00

58,678.00

SYST OP II (8585)

.00

.00

2,300.00

SYST OP II (8633)

1.00

.00

58,510.00

SYST OP II (8633)

.00

.00

1,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:

Enterprise - Sewer

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Salaries - Regular FT/PT				
51300				530,250.00
Salaries - Overtime				
80003250	51300	-		40,000.00

TOTAL Salaries - Overtime				
52900				40,000.00
Other Employee Benefits				
80003250	52900	-		185,115.00

Benefits for Sewer Employees such as: Health, Dental,
FICA, Medicare and Pension

TOTAL Other Employee Benefits				
52901				185,115.00
Uniforms				
80003250	52901	-		9,500.00

CINTAS uniforms.

TOTAL Uniforms				
52902				9,500.00
Medical Exams/Physicals				
80003250	52902	-		2,000.00

TOTAL Medical Exams/Physicals				
53300				2,000.00
Professional EE TrainingTravel				
80003250	53300	-		7,000.00

NASSCO, NEIWPCC, MRWA, MEWEA training classes.

TOTAL Professional EE TrainingTravel				
53420				7,000.00
Architect & Engineering				
80003250	53420	-		155,000.00

Design of future projects and engineering assistance
during construction.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:

Enterprise - Sewer

VENDOR

QUANTITY

UNIT COST

2026 Mayor

TOTAL Architect & Engineering

53617 GIS Project

155,000.00

80003250 53617 -

60,305.00

GIS Budget given by CAI Technologies.

TOTAL GIS Project

53622 PWD Assessment

60,305.00

80003250 53622 -

4,191,641.00

Assessment given by PWD in yearly budget presentation.
 PWD has adjusted their totals to forecast the fiscal
 year.

TOTAL PWD Assessment

54105 Water & Sewer

4,191,641.00

80003250 54105 -

2,000.00

Utilities for pump stations.

TOTAL Water & Sewer

54312 Building Service Agreements

2,000.00

80003250 54312 -

20,000.00

Maintenance items for the pump station buildings and
 grounds.

TOTAL Building Service Agreements

54390 Other Repairs & Maint.

20,000.00

80003250 54390 -

8,500.00

Maintenance items for small equipment.

TOTAL Other Repairs & Maint.

55320 Telephone

8,500.00

80003250 55320 -

13,000.00

Cell phones and cellular modems for SCADA.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:

Enterprise - Sewer

VENDOR QUANTITY UNIT COST 2026 Mayor

TOTAL Telephone	13,000.00
56000 General Supplies	
80003250 56000 -	20,000.00

WB Mason supplies, paint, etc for daily jobs. Adobe & Dropbox subscriptions.

TOTAL General Supplies	20,000.00
56210 Natural Gas	
80003250 56210 -	5,000.00

Colonial Road PS has natural gas boiler.

TOTAL Natural Gas	5,000.00
56220 Electricity	
80003250 56220 -	60,000.00

Electricity at Pump stations.

TOTAL Electricity	60,000.00
56260 Fuel, Gas	
80003250 56260 -	8,000.00

Gas used for wastewater vehicles.

TOTAL Fuel, Gas	8,000.00
56261 Fuel, Diesel	
80003250 56261 -	5,000.00

Diesel includes diesel required for generators at PS.

TOTAL Fuel, Diesel	5,000.00
56700 Vehicle Supplies/ Auto Parts	
80003250 56700 -	6,500.00

Budget for shop supplies and vehicle maintenance.

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:
Enterprise - Sewer

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Vehicle Supplies/ Auto Parts				6,500.00
57340	Capital Technology Hardware			
80003250 57340 -				25,000.00

Maintenance and updates needed for the telemetry in the
pump stations.

TOTAL Capital Technology Hardware				25,000.00
57390	Other Equipment			
80003250 57390 -				30,000.00

TOTAL Other Equipment				30,000.00
57400	Infrastructure			
80003250 57400 -				200,000.00

Lining projects throughout the City.

TOTAL Infrastructure				200,000.00
57900	Depreciation			
80003250 57900 -				1,850,000.00

Estimated Depreciation

TOTAL Depreciation				1,850,000.00
58100	Dues & Fees			
80003250 58100 -				2,000.00

TOTAL Dues & Fees				2,000.00
58320	Debt - Interest			
80003250 58320 -				364,776.00

Bond Interest per Debt Service Schedule

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20263 FY26 Sewer Fund Budget

ACCOUNTS FOR:

Enterprise - Sewer

	VENDOR	QUANTITY	UNIT COST	2026 Mayor
TOTAL Debt - Interest				364,776.00
58981 Sludge Disposal				
80003250 58981 -				3,000.00

Disposal of roll off on Eleanor Avenue by Pine Tree Waste. Goes to Juniper Ridge landfill.

TOTAL Sludge Disposal				3,000.00
58982 Inspection - TV				
80003250 58982 -				20,000.00

CCTV from Zoom Drain & Equipment for crawler/trailer.

TOTAL Inspection - TV				20,000.00
58983 Casting/Brick/Pipe				
80003250 58983 -				25,000.00

Materials for repairing and adjusting structures.

TOTAL Casting/Brick/Pipe				25,000.00
59000 Other Items				
80003250 59000 -				70,000.00

Long creek watershed and ISWG membership payments. BMP maintenance.

TOTAL Other Items				70,000.00
TOTAL Sewer				2,079,290.00
TOTAL Enterprise - Sewer				2,079,290.00

TOTAL REVENUE				-5,839,297.00
TOTAL EXPENSE				7,918,587.00
GRAND TOTAL				2,079,290.00

** END OF REPORT - Generated by Tressina Germani **