

City of Westbrook
Annual Tax Calculation Summary
FY 2025-2026

Updated April 16, 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	\$ 53,972,485	\$ 2,959,903	5.80%
Revenues (Non-Tax)	\$ (20,421,040)	\$ (21,478,501)	\$ (1,057,461)	5.18%
School Subtotal	\$ 30,591,542	\$ 32,493,984	\$ 1,902,442	6.22%
Transfer to TIF Account	\$ 6,463,648	\$ 6,364,694	\$ (98,954)	-1.53%
Cumberland County Taxes	\$ 1,956,544	\$ 2,148,200	\$ 191,656	9.80%
SUMMARY TOTAL TAX NEEDS	\$ 54,846,088	\$ 56,959,512	\$ 2,113,424	3.85%

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	\$ 8.74	\$ 0.51	6.22%
Transfer to TIF Account	\$ 1.74	\$ 1.71	\$ (0.03)	-1.53%
County Taxes	\$ 0.52	\$ 0.58	\$ 0.06	11.92%
Summary (per \$1,000/value)	\$ 14.75	\$ 15.32	\$ 0.57	3.85%