

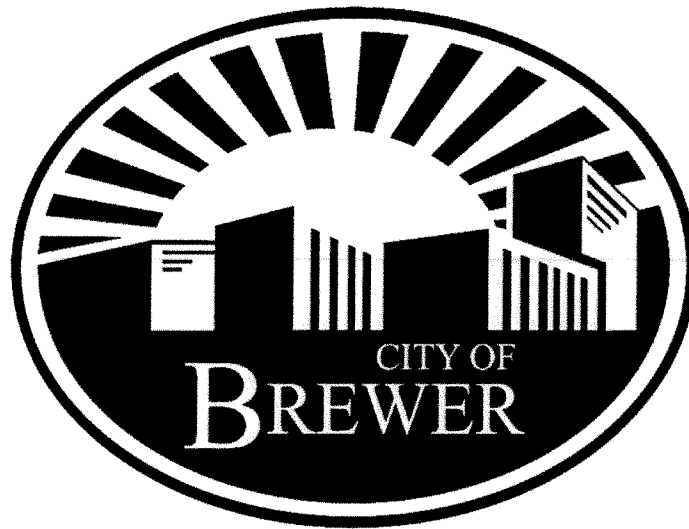
NOTE: The final mil rate committed by the City's Assessor was \$20.10 per \$1,000 in assessed valuation.

**FY 2024**

**City Budget**  
**Education Budget**  
**Wastewater Budget**  
**Water Department Budget**

In finalizing the commitment, the Assessor ended up with more taxable value than originally estimated in the budget process. As a result, we were able to lower the mil rate even further than the \$20.90 approved in the budget process and reflected in this document. So instead of a \$1.00 decrease in the mil rate, we were able to reduce the mil rate by \$1.80.

The 2024 tax rate is \$20.10 per \$1,000 in assessed value, which is an 8.22% decrease from the \$21.90 rate of 2023. There was no need for Council action since the FY24 budget remained unchanged except for the amount of taxable valuation used to determine the mil rate.



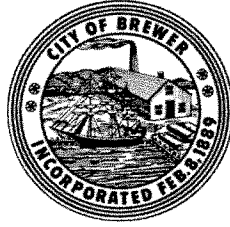
**For Fiscal Year 2024**  
**July 1, 2023 – June 30, 2024**

**Presented to the Brewer City Council**  
**June 6, 2023**

**Approved by the Brewer City Council**  
**June 13, 2023**

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Stephen M. Bost  
City Manager

To: Mayor Phanthay  
Members of the City Council  
From: Stephen Bost, City Manager  
Date: June 2, 2023

**Re: FY2024 City of Brewer Consolidated Budget**

It is my privilege to submit for your consideration the City of Brewer consolidated municipal budget for fiscal year 2024.

While Brewer has not escaped the inflationary pressures affecting the rest of the state and nation, we are pleased to present a budget to you that maintains service levels for Brewer citizens and also provides a substantial reduction in the City's mil rate. This is due, in large part, to the City Council's foresight in adopting conservative budgets during the uncertain COVID years as well as continued support from Augusta for statutory levels of revenue sharing and education aid.

**FY2024 Budget Highlights**

- The budget lowers the City's mil rate by \$1.00, to \$20.90 per \$1,000 of assessed valuation. Brewer's estimated 9% increase in its tax base reflects appreciation in the real estate market and sale prices that continue to come in well above the City's assessed values. We are pleased to be able to offer a significant mil rate decrease, which will help offset the valuation adjustments needed to keep pace with changing market conditions. This is the fourth year in a row the City has been able to lower its mil rate, which will now be at a pre-2014 level.
- The proposed \$16.7 million City budget increases municipal expenditures by 7.1%. Inflation and a tight labor market have pushed costs higher across the board. The City's budget for electricity is up 44%, with utilities overall adding \$150,000 to the FY24 request. Health insurance costs are under pressure as well. The budget anticipates a 10% increase in premiums on January 1, and we have experienced a noticable increase in the number of employees joining the City's plan and the level of coverage they need.

While not as large as last year, we expect about a 20% increase in Brewer's share of Community Connector costs due to higher labor costs, declining federal subsidies, and the third of seven scheduled increases in our annual contribution to a capital reserve.

The budget maintains current municipal service levels and staffing. It includes a cost of living adjustment for nonunion staff that keeps pace with inflation and also provides scheduled adjustments for our union employees, who are entering the last year of their three-year contracts. The City continues to experience turnover in staff, with many departures driven by the opportunity for higher wages elsewhere. Providing competitive pay rates is a key element in our ability to retain and attract employees.

- City non-property tax revenue estimates are up \$575,000, or just over 7%, offsetting more than half of the proposed increase in expenditures. The growth is driven primarily by an increase in municipal revenue sharing from the State, but we are also seeing higher interest earnings from the City's investments. The budget estimates that Recreation Department revenue will be up about 10% as well, as more people continue their return to group activities.
- The School budget request totals \$26.8 million, or 2.3% more than FY23. As the School starts to feel the effects of the reduction of COVID-era funding streams, the City is pleased to provide \$145,946 of tax increment financing (TIF) funds to cover the School's FY24 Performing Arts Center debt service obligation, which frees up their budget for other educational needs.
- Brewer's Penobscot County tax bill is increasing by 6.2%, or \$79,943, to over \$1.35 million. This year, the largest increase comes from the Sheriff's Department, which received a 28%, \$1.59 million increase, allowing them to hire five new deputies, among other things. Over the last five years, Brewer's annual County obligation has increased an average of 6.2% per year, or just over \$70,000 annually.
- The FY24 budget uses sheltered tax increment financing (TIF) revenues to offset almost \$744,000 in economic development-related general fund expenses, including the entire Economic Development Department budget and debt service on eligible state approved projects. These funds have been essential to important tax-base building initiatives such as redevelopment of the Waterfront District and construction of our very popular Riverwalk Trail.
- The Capital Improvement Program (CIP) for FY24 focuses heavily on roads and infrastructure and reflects the significant increase in equipment and construction costs we are seeing across the board as well as the need to make investments now to avoid even larger expense in the future. The CIP includes further investment of TIF funds in the City's waterfront amenities, with a proposed music park and a holiday light installation along the Riverwalk Trail. It also sets aside TIF funds to develop more trail parking and to construct an amphitheater at Indian Trail Park, which will serve to increase the numbers of events at this location

- The FY24 budget incorporates use of Brewer's American Rescue Plan Act (ARPA) funds. The funds will be used to replace the 34-year-old metal halide lights at Doyle Field with a high efficiency LED system, to replace the City's oldest street sweeper, and to expand the City's annual residential street paving program by 63%. Sewer will get equipment to improve operations at two pump stations and Water will use funds to install a generator at the Rooks Road interconnection, which serves as Brewer's backup water source. Application of the ARPA funds reduces the burden on tax and ratepayers by \$951,639.
- The budget proposes an adjustment to the sewer rate. This year, in addition to the typical pressures from aging infrastructure and increasing regulatory requirements, the Sewer budget saw dramatic jumps in several areas, including sludge disposal and utilities. Almost 90% of its FY24 budget increase is due to sludge costs (up \$212,000 or more than 100%) and electricity (up \$86,000 or 40%). To meet these needs, the Sewer Department is requesting an increase of \$1.25 per 100 cubic feet of usage. This change adds a little over \$5.75 per month to the average household sewer bill.

On another note, the City has been awarded over \$1.48 million in federal grants toward the \$2.1 million cost of the Oak Grove sewer subsystem remediation work required as part of Brewer's regulatory compliance and getting underway soon.

- The FY24 budget anticipates an adjustment in the water rate. This is necessary to pay for debt service associated with two water main replacement projects as well as the purchase of a vacuum excavation truck and hiring of an additional crew member, both of which are needed to meet a new federal lead service line mandate. The Maine Public Utilities Commission governs Maine water rates, and the City plans to submit its adjustment request shortly, which is then followed by a mailing to all water customers as well as a public hearing. We expect rates for metered customers to increase approximately 15%, which would impact the minimum water bill by about \$4 per month, or less than \$1 per week.

In closing, I would like to recognize and thank City department heads, the School Department, and Finance Director Karen Fussell for their dedication and contributions to this document. It is the ongoing efforts of Brewer's management team, with the support of the City Council, that keep our budget accountable, on track, and able to meet the needs of Brewer citizens.

I look forward to discussing the FY24 budget proposal with you.

Respectfully submitted,



Stephen Bost

NOTE: The final mil rate committed by the City Assessor was \$20.10 per \$1,000 in assessed valuation.

FY2024 Brewer Property Tax Calculation

Line		FY2023 Approved	FY2024 Approved	\$ Change	% Change
MUNICIPAL BUDGET					
1	General Fund Appropriations	15,605,271	16,707,924	1,102,653	7.07%
2	Less: Non-Property Tax Revenues	<u>7,892,093</u>	<u>8,467,093</u>	<u>575,000</u>	<u>7.29%</u>
3	NET MUNICIPAL BUDGET (from taxation)	7,713,178	8,240,831	527,653	6.84%
EDUCATION BUDGET					
4	General Education Budget	26,166,712	26,761,784	595,072	2.27%
5	Less: School Revenues	<u>18,287,998</u>	<u>18,733,070</u>	<u>445,072</u>	<u>2.43%</u>
6	NET EDUCATION BUDGET (from taxation)	7,878,714	8,028,714	150,000	1.90%
TAX INCREMENT FINANCING DISTRICTS					
7	Transfer to TIF Special Revenue Fund	1,451,776	1,471,459	19,683	1.36%
8	Less: TIF BETE Exempt	<u>9,475</u>	<u>49,037</u>	<u>39,562</u>	<u>417.54%</u>
9	NET TIF BUDGET (from taxation)	1,442,301	1,422,422	-19,879	-1.38%
COUNTY ASSESSMENT					
10		1,276,774	1,356,267	79,493	6.23%
11	OVERLAY	20,000	20,000	0	0.00%
12	TOTAL PROPERTY TAX LEVY	18,330,967	19,068,234	737,268	4.02%
ASSESSED VALUATION					
13		837,030,445	912,355,891	75,325,446	9.00%
14	Less: Tax Increment Finance Districts	<u>65,858,500</u>	<u>68,058,500</u>	<u>2,200,000</u>	<u>3.34%</u>
15	NET ASSESSED VALUATION	771,171,945	844,297,391	73,125,446	9.48%
Municipal					
16		10.00	9.76	(0.24)	-2.41%
17	School	10.22	9.51	(0.71)	-6.92%
18	County	1.66	1.61	(0.05)	-2.97%
19	Overlay	0.03	0.02	(0.00)	-8.66%
20	TAX RATE	21.90	20.90	-1.00	-4.57%

NOTE: The final mil rate committed by the City Assessor was \$20.10 per \$1,000 in assessed valuation.

# City of Brewer General Fund Spending Summary

	FY2023 Approved	FY2024 Approved	Change \$\$	% Change
<b>MUNICIPAL</b>				
General Government	2,337,903	2,496,756	158,853	6.8%
Protections	5,774,335	6,223,110	448,775	7.8%
Public Services	415,336	480,994	65,658	15.8%
Public Works	2,973,496	3,210,745	237,249	8.0%
Unclassified	278,346	332,330	53,984	19.4%
Debt Service	2,357,878	2,399,043	41,165	1.7%
Library & Recreational Services	1,467,977	1,564,946	96,969	6.6%
<b>TOTAL MUNICIPAL FUND</b>	<b>15,605,271</b>	<b>16,707,924</b>	<b>1,102,653</b>	<b>7.1%</b>
<b>EDUCATION</b>				
01 Personnel	17,893,607	17,953,016	59,409	0.3%
02 Supplies and Services	1,193,395	1,326,888	133,493	11.2%
03 Buildings and Grounds	2,067,778	2,573,777	505,999	24.5%
04 Transportation	820,995	843,360	22,365	2.7%
05 Supt / Administration	705,604	729,941	24,337	3.4%
06 Out of District	583,000	373,000	(210,000)	-36.0%
07 Vocational Education	0	0	-	0.0%
08 Adult Education	now a municipal expense			
09 Capital Outlay	131,800	164,300	32,500	24.7%
10 Trustees	2,770,553	2,797,502	26,949	1.0%
<b>TOTAL EDUCATION BUDGET</b>	<b>26,166,732</b>	<b>26,761,784</b>	<b>595,052</b>	<b>2.3%</b>
<b>COUNTY ASSESSMENT OVERLAY</b>	<b>1,276,774</b>	<b>1,356,267</b>	<b>79,493</b>	<b>6.2%</b>
	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
<b>GRAND TOTALS</b>	<b>43,068,777</b>	<b>44,845,975</b>	<b>1,777,198</b>	<b>4.1%</b>

# City of Brewer FY2024 Budget Resolve

NOTE:

	Appropriations (Expenditures) Approved	Non-Tax Revenues Used	State Rev.Sharing GPA Support	State Homestead Reimbursmnt	Fund Balance Used	Operating Transfers Used	Property Taxes Needed
<b>Assessments</b>							
1 County Assessment	\$ 1,356,267						\$ 1,356,267
<b>Municipal Budget</b>							
2 General Fund	\$ 16,707,924	\$ 3,886,459	\$ 2,250,000	\$ 818,026	\$ 545,000	\$ 967,608	\$ 8,240,831
3 Gen Fund Xfer to CIP	\$ -						\$ -
4 Capital Improvement	\$ 3,839,500	\$ 2,335,000			\$ 1,504,500		\$ -
5 Cemetery Trust Fund	\$ -						\$ -
6 TIF Districts	\$ 1,422,422						\$ 1,422,422
7 Total Municipal Budget	\$ 21,969,846	\$ 6,221,459	\$ 2,250,000	\$ 818,026	\$ 545,000	\$ 2,472,108	\$ 9,663,253
<b>Education Budget</b>							
8 Gen'l Education Budget	\$ 26,761,784	\$ 3,366,187	\$ 13,437,557	\$ -	\$ 1,929,326	\$ -	\$ 8,028,714
9 Grand Totals	\$ 50,087,897	\$ 9,587,646	\$ 15,687,557	\$ 818,026	\$ 2,474,326	\$ 2,472,108	\$ 19,048,234
10 Budgeted Tax Overlay							\$ 20,000
11 To Be Raised From Taxes							\$ 19,068,234

## TAXABLE VALUATION ESTIMATE

12 2022-2023 Taxable Valuation \$ 912,355,891

TAX RATE CHANGE	
Tax Rate - NEW	\$ 20.90
Tax Rate - CURRENT	\$ 21.90
<hr/>	
\$\$ Change in Tax Rate	\$ (1.00)
% Change	-4.57%

# Municipal Expenditures

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>50 COUNCIL</b>					
0115000 500050	PARTTIME & TEMP EMPLOYEES	5,200	5,200	-	0.0%
0115000 500512	FICA	322	322	-	0.0%
0115000 500520	MEDICARE	75	75	-	0.0%
0115001 500860	TRAINING, CONFERENCES & MTGS	2,500	2,500	-	0.0%
0115001 502210	PLANNING & APPEALS BD EXPENSE	250	250	-	0.0%
0115001 502900	MISC SUPPLIES & EXPENSES	3,000	3,000	-	0.0%
<b>TOTAL COUNCIL</b>		<b>11,347</b>	<b>11,347</b>	<b>-</b>	<b>0.0%</b>
<b>51 CLERK</b>					
0115100 500000	PERMANENT EMPLOYEES	84,054	88,076	4,022	4.8%
0115100 500500	HEALTH INSURANCE	19,975	32,588	12,613	63.1%
0115100 500501	HEALTH INSUR - WAGE STIPEND	2,124	-	(2,124)	-100.0%
0115100 500502	HRA	2,476	2,476	-	0.0%
0115100 500510	MAINE STATE RETIREMENT	8,573	8,984	411	4.8%
0115100 500520	MEDICARE	1,250	1,277	27	2.2%
0115100 500530	GROUP LIFE INSURANCE	92	92	-	0.0%
0115100 500899	27th PAYROLL	3,300	-	(3,300)	-100.0%
0115100 500900	CHANGE IN ACCRUED SALARIES	(2,800)	-	2,800	-100.0%
0115101 500860	TRAINING, CONFERENCES & MTGS	1,000	1,000	-	0.0%
0115101 500862	TRAVEL	250	200	(50)	-20.0%
0115101 500864	PUBLICATIONS & DUES	500	500	-	0.0%
0115101 501070	MISC PROFESSIONAL SERVICES	600	600	-	0.0%
0115101 501300	TELEPHONE	648	900	252	38.9%
0115101 501500	ADVERTISING	3,400	3,400	-	0.0%
0115101 501504	ADVERTISING -PLNG & APPEALS BD	5,500	5,500	-	0.0%
0115101 501530	POSTAGE	350	800	450	128.6%
0115101 502200	OFFICE SUPPLIES & EXPENSES	2,000	2,000	-	0.0%
0115101 502310	COMPUTER SUPPLIES & EXPENSES	600	600	-	0.0%
<b>Elections</b>					
0115110 500050	PARTTIME & TEMP EMPLOYEES	5,500	6,500	1,000	18.2%
0115111 500860	TRAINING, CONFERENCES & MTGS	500	750	250	50.0%
0115111 501070	MISC PROFESSIONAL SERVICES	1,800	1,800	-	0.0%
0115111 501171	EQUIPMENT RENTAL	1,400	1,400	-	0.0%
0115111 501300	TELEPHONE	350	480	130	37.1%
0115111 501500	ADVERTISING	2,000	2,000	-	0.0%
0115111 501510	PRINTING	3,300	3,300	-	0.0%
0115111 501530	POSTAGE	450	450	-	0.0%
0115111 502200	OFFICE SUPPLIES & EXPENSES	800	800	-	0.0%
<b>TOTAL CLERK</b>		<b>149,992</b>	<b>166,473</b>	<b>16,481</b>	<b>11.0%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>52</b>	<b>ASSESSOR</b>				
0115200 500000	PERMANENT EMPLOYEES	161,001	173,881	12,880	8.0%
0115200 500500	HEALTH INSURANCE	28,880	42,599	13,719	47.5%
0115200 500501	HEALTH INSUR - WAGE STIPEND	3,206	3,419	213	6.6%
0115200 500502	HRA	3,284	4,263	979	29.8%
0115200 500510	MAINE STATE RETIREMENT	11,827	12,773	946	8.0%
0115200 500511	ICMA - 401(A) RETIREMENT TRUST	4,550	4,550	-	0.0%
0115200 500520	MEDICARE	2,381	2,571	190	8.0%
0115200 500530	GROUP LIFE INSURANCE	155	155	-	0.0%
0115200 500540	DISABILITY INSURANCE	522	522	-	0.0%
0115200 500899	27th PAYROLL	7,100	-	(7,100)	-100.0%
0115200 500900	CHANGE IN ACCRUED SALARIES	(5,900)	-	5,900	-100.0%
0115201 500860	TRAINING, CONFERENCES & MTGS	3,500	4,000	500	14.3%
0115201 500862	TRAVEL	4,600	5,000	400	8.7%
0115201 500864	PUBLICATIONS & DUES	1,690	1,690	-	0.0%
0115201 501070	MISC PROFESSIONAL SERVICES	480	480	-	0.0%
0115201 501300	TELEPHONE	840	840	-	0.0%
0115201 501530	POSTAGE	950	950	-	0.0%
0115201 502200	OFFICE SUPPLIES & EXPENSES	3,350	3,350	-	0.0%
0115201 502300	COMPUTER SOFTWARE	17,516	19,969	2,453	14.0%
0115201 502310	COMPUTER SUPPLIES & EXPENSES	1,800	1,800	-	0.0%
0115201 503000	MINOR EQUIPMENT	800	800	-	0.0%
<b>TOTAL ASSESSOR</b>		<b>252,532</b>	<b>283,612</b>	<b>31,080</b>	<b>12.3%</b>

<b>53</b>	<b>MANAGER</b>				
0115300 500000	PERMANENT EMPLOYEES	247,152	266,923	19,771	8.0%
0115300 500200	OTHER COMPENSATION	15,000	15,000	-	0.0%
0115300 500301	TRAVEL STIPEND	15,900	15,900	-	0.0%
0115300 500500	HEALTH INSURANCE	49,853	53,160	3,307	6.6%
0115300 500502	HRA	4,502	4,502	-	0.0%
0115300 500510	MAINE STATE RETIREMENT	5,355	5,783	428	8.0%
0115300 500511	ICMA - 401(A) RETIREMENT TRUST	51,047	52,153	1,106	2.2%
0115300 500520	MEDICARE	4,032	4,318	286	7.1%
0115300 500540	DISABILITY INSURANCE	3,654	3,654	-	0.0%
0115300 500899	27th PAYROLL	12,500	-	(12,500)	-100.0%
0115300 500900	CHANGE IN ACCRUED SALARIES	(10,500)	-	10,500	-100.0%
0115301 500860	TRAINING, CONFERENCES & MTGS	2,000	2,000	-	0.0%
0115301 500862	TRAVEL	1,000	1,000	-	0.0%
0115301 500864	PUBLICATIONS & DUES	2,200	1,450	(750)	-34.1%
0115301 501300	TELEPHONE	3,696	3,660	(36)	-1.0%
0115301 501570	WEB PAGE UPDATING	3,700	3,700	-	0.0%
0115301 502200	OFFICE SUPPLIES & EXPENSES	1,600	1,600	-	0.0%
0115301 502310	COMPUTER SUPPLIES & EXPENSES	1,000	1,000	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>City Hall</b>					
0115310 501043	CONTRACTED SRVCS - JANITORIAL	19,200	19,200	-	0.0%
0115310 501300	TELEPHONE	432	432	-	0.0%
0115310 501310	ELECTRICITY	12,540	18,240	5,700	45.5%
0115310 501320	WATER	550	550	-	0.0%
0115310 501330	SEWER	520	520	-	0.0%
0115310 501520	COPIER	1,425	1,425	-	0.0%
0115310 501530	POSTAGE	13,474	13,474	-	0.0%
0115310 502025	NATURAL GAS	13,200	13,200	-	0.0%
0115310 502200	OFFICE SUPPLIES & EXPENSES	2,400	2,400	-	0.0%
0115310 502400	CLEANING & SANITARY SUPPLIES	1,360	1,360	-	0.0%
0115310 504000	BUILDING MAINT & REPAIR	13,470	13,575	105	0.8%
0115310 504010	BUILDING IMPROVEMENTS	2,500	2,500	-	0.0%
0115310 504100	EQUIPMENT MAINT & REPAIR	5,120	5,120	-	0.0%
<b>TOTAL MANAGER</b>		<b>499,882</b>	<b>527,799</b>	<b>27,917</b>	<b>5.6%</b>

#### 54 LEGAL SERVICES

0115400 501000	LEGAL SERVICES	65,000	65,000	-	0.0%
0115400 501001	LEGAL SERVICES - PERSONNEL	20,000	20,000	-	0.0%
0115400 501005	LEGAL SERVICES - ASSESSING	5,000	5,000	-	0.0%
<b>TOTAL LEGAL SERVICES</b>		<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>0.0%</b>

#### 55 FINANCE

0115500 500000	PERMANENT EMPLOYEES	282,864	310,103	27,239	9.6%
0115500 500050	PARTTIME & TEMP EMPLOYEES	89,389	96,540	7,151	8.0%
0115500 500200	OTHER COMPENSATION	5,535	5,535	-	0.0%
0115500 500500	HEALTH INSURANCE	88,704	103,799	15,095	17.0%
0115500 500501	HEALTH INSUR - WAGE STIPEND	4,007	4,273	266	6.6%
0115500 500502	HRA	9,831	10,614	783	8.0%
0115500 500510	MAINE STATE RETIREMENT	28,852	31,631	2,779	9.6%
0115500 500511	ICMA - 401(A) RETIREMENT TRUST	9,587	10,310	723	7.5%
0115500 500520	MEDICARE	5,536	6,039	503	9.1%
0115500 500530	GROUP LIFE INSURANCE	130	130	-	0.0%
0115500 500540	DISABILITY INSURANCE	1,035	1,035	-	0.0%
0115500 500899	27th PAYROLL	16,300	-	(16,300)	-100.0%
0115500 500900	CHANGE IN ACCRUED SALARIES	(13,600)	-	13,600	-100.0%
0115501 500860	TRAINING, CONFERENCES & MTGS	1,970	1,970	-	0.0%
0115501 500862	TRAVEL	1,716	1,888	172	10.0%
0115501 500864	PUBLICATIONS & DUES	475	505	30	6.3%
0115501 501010	AUDIT SERVICES	28,000	32,000	4,000	14.3%
0115501 501070	MISC PROFESSIONAL SERVICES	7,640	7,640	-	0.0%
0115501 501300	TELEPHONE	2,736	2,736	-	0.0%
0115501 501530	POSTAGE	8,104	8,999	895	11.0%
0115501 502200	OFFICE SUPPLIES & EXPENSES	2,000	2,200	200	10.0%
0115501 502220	SPECIAL FORMS & PRINTING	4,640	4,640	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0115501 502300	COMPUTER SOFTWARE	97,135	97,135	-	0.0%
0115501 502310	COMPUTER SUPPLIES & EXPENSES	2,470	2,470	-	0.0%
0115501 502900	MISC SUPPLIES & EXPENSES	500	500	-	0.0%
0115501 503000	MINOR EQUIPMENT	1,100	1,100	-	0.0%
0115501 504100	EQUIPMENT MAINT & REPAIR	1,500	1,500	-	0.0%
0115501 509020	BANK & COLLECTION CHARGES	1,100	2,100	1,000	90.9%
0115501 509900	CREDITS - BILLED TO SCHOOL	(25,000)	(25,000)	-	0.0%
<b>TOTAL FINANCE</b>		<b>664,256</b>	<b>722,391</b>	<b>58,136</b>	<b>8.8%</b>

#### 56 TECHNOLOGY

0115600 500000	PERMANENT EMPLOYEES	89,209	83,160	(6,049)	-6.8%
0115600 500500	HEALTH INSURANCE	8,905	9,496	591	6.6%
0115600 500502	HRA	979	979	-	0.0%
0115600 500510	MAINE STATE RETIREMENT	9,099	8,482	(617)	-6.8%
0115600 500520	MEDICARE	1,294	1,206	(88)	-6.8%
0115600 500899	27th PAYROLL	3,600	-	(3,600)	-100.0%
0115600 500900	CHANGE IN ACCRUED SALARIES	(3,100)	-	3,100	-100.0%
0115601 500860	TRAINING, CONFERENCES & MTGS	2,728	2,728	-	0.0%
0115601 500862	TRAVEL	317	317	-	0.0%
0115601 501150	NETWORK SERVICES & SUPPORT	41,169	39,038	(2,131)	-5.2%
0115601 501300	TELEPHONE	953	966	13	1.4%
0115601 501560	INTERNET/EMAIL/WEB PG PROVIDE	5,484	7,032	1,548	28.2%
0115601 502300	COMPUTER SOFTWARE	43,556	61,699	18,143	41.7%
0115601 502310	COMPUTER SUPPLIES & EXPENSES	299	299	-	0.0%
0115601 503100	PC REPLACEMENT PLAN	35,040	20,720	(14,320)	-40.9%
0115601 509910	CREDITS - INTERDEPARTMENTAL	(4,947)	(4,947)	-	0.0%
<b>TOTAL TECHNOLOGY</b>		<b>234,586</b>	<b>231,176</b>	<b>(3,410)</b>	<b>-1.5%</b>

#### 57 ECONOMIC DEVELOPMENT

0115700 500000	PERMANENT EMPLOYEES	204,426	220,780	16,354	8.0%
0115700 500500	HEALTH INSURANCE	38,501	41,054	2,553	6.6%
0115700 500501	HEALTH INSUR - WAGE STIPEND	801	855	54	6.7%
0115700 500502	HRA	4,394	4,394	-	0.0%
0115700 500511	ICMA - 401(A) RETIREMENT TRUST	21,781	21,781	-	0.0%
0115700 500520	MEDICARE	2,976	3,214	238	8.0%
0115700 500530	GROUP LIFE INSURANCE	39	39	-	0.0%
0115700 500540	DISABILITY INSURANCE	1,515	1,515	-	0.0%
0115700 500899	27th PAYROLL	8,800	-	(8,800)	-100.0%
0115700 500900	CHANGE IN ACCRUED SALARIES	(7,400)	-	7,400	-100.0%
0115701 500860	TRAINING, CONFERENCES & MTGS	9,300	9,300	-	0.0%
0115701 500862	TRAVEL	8,700	11,500	2,800	32.2%
0115701 500864	PUBLICATIONS & DUES	1,613	1,158	(455)	-28.2%
0115701 501000	LEGAL SERVICES	7,000	7,000	-	0.0%
0115701 501070	MISC PROFESSIONAL SERVICES	23,350	23,350	-	0.0%
0115701 501160	GIS COSTS	10,700	10,980	280	2.6%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$ Change	% Change
0115701 501175	MUNICIPAL PARKING & LAND FEES	730	730	-	0.0%
0115701 501300	TELEPHONE	2,225	2,425	200	9.0%
0115701 501510	PRINTING	634	634	-	0.0%
0115701 501540	MARKETING	22,015	23,345	1,330	6.0%
0115701 501545	BEAUTIFICATION	48,605	53,400	4,795	9.9%
0115701 501560	INTERNET/EMAIL/WEB PG PROVIDE	8,104	4,784	(3,320)	-41.0%
0115701 502200	OFFICE SUPPLIES & EXPENSES	1,100	1,100	-	0.0%
0115701 502300	COMPUTER SOFTWARE	552	552	-	0.0%
0115701 502310	COMPUTER SUPPLIES & EXPENSES	7,318	9,718	2,400	32.8%
0115701 505210	BANGOR CHAMBER OF COMM - DUES	330	350	20	6.1%
0115701 505215	BANGOR CONVENT & VISITOR BUREAU	500	-	(500)	-100.0%
0115701 505240	GREATER BANGOR 4TH OF JULY CORP	3,000	7,500	4,500	150.0%
0115701 505246	RIVERWALK FESTIVAL	2,500	2,500	-	0.0%
0115701 506010	BREWER DAYS	1,200	-	(1,200)	-100.0%
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>435,309</b>	<b>463,958</b>	<b>28,649</b>	<b>6.6%</b>

#### 58 POLICE

0115800 500000	PERMANENT EMPLOYEES	529,921	415,502	(114,419)	-21.6%
0115800 500050	PARTTIME & TEMP EMPLOYEES	8,320	8,320	-	0.0%
0115800 500500	HEALTH INSURANCE	50,759	43,442	(7,317)	-14.4%
0115800 500501	HEALTH INSUR - WAGE STIPEND	12,123	8,119	(4,004)	-33.0%
0115800 500502	HRA	7,330	5,387	(1,943)	-26.5%
0115800 500510	MAINE STATE RETIREMENT	69,138	42,944	(26,194)	-37.9%
0115800 500512	FICA	516	516	-	0.0%
0115800 500520	MEDICARE	8,024	6,307	(1,717)	-21.4%
0115800 500530	GROUP LIFE INSURANCE	1,451	423	(1,028)	-70.8%
0115800 500868	DETECTIVE CLOTHING ALLOWANCE	3,000	3,000	-	0.0%
0115800 500899	27th PAYROLL	82,300	-	(82,300)	-100.0%
0115800 500900	CHANGE IN ACCRUED SALARIES	(71,400)	-	71,400	-100.0%
0115801 500860	TRAINING, CONFERENCES & MTGS	6,000	6,000	-	0.0%
0115801 500864	PUBLICATIONS & DUES	5,204	7,364	2,160	41.5%
0115801 501047	CONTRACTED SRVCS-LAUND & JANIT	31,860	31,860	-	0.0%
0115801 501070	MISC PROFESSIONAL SERVICES	28,320	29,820	1,500	5.3%
0115801 501300	TELEPHONE	5,575	8,100	2,525	45.3%
0115801 501305	DATA LINE - PCLES	7,560	11,220	3,660	48.4%
0115801 501510	PRINTING	1,500	1,500	-	0.0%
0115801 501530	POSTAGE	300	300	-	0.0%
0115801 501550	COMMUNITY RELATIONS	1,500	1,500	-	0.0%
0115801 502200	OFFICE SUPPLIES & EXPENSES	3,500	3,500	-	0.0%
0115801 502400	CLEANING & SANITARY SUPPLIES	1,000	1,200	200	20.0%
0115801 502900	MISC SUPPLIES & EXPENSES	1,000	1,000	-	0.0%
0115801 504100	EQUIPMENT MAINT & REPAIR	700	700	-	0.0%
0115801 509020	BANK & COLLECTION CHARGES	200	200	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>Patrol</b>					
0115810 500000	PERMANENT EMPLOYEES	1,171,068	1,409,042	237,974	20.3%
0115810 500050	PARTTIME & TEMP EMPLOYEES	14,986	19,881	4,895	32.7%
0115810 500100	OVERTIME - REGULAR	75,000	75,000	-	0.0%
0115810 500101	OVERTIME - HOLIDAYS	16,000	20,000	4,000	25.0%
0115810 500102	OVERTIME - SICK LEAVE	6,600	9,500	2,900	43.9%
0115810 500103	OVERTIME - VACATION	14,300	20,000	5,700	39.9%
0115810 500104	OVERTIME - TRAINING	26,950	26,950	-	0.0%
0115810 500203	OTHER COMP - OUTSIDE ACTIVITIES	18,000	18,000	-	0.0%
0115810 500204	OTHER COMP - COURT APPEARANCE	6,600	6,600	-	0.0%
0115810 500302	NON-SMOKING BONUS	500	500	-	0.0%
0115810 500500	HEALTH INSURANCE	164,081	225,583	61,502	37.5%
0115810 500501	HEALTH INSUR - WAGE STIPEND	27,051	24,038	(3,013)	-11.1%
0115810 500502	HRA	20,228	23,653	3,425	16.9%
0115810 500510	MAINE STATE RETIREMENT	179,243	191,217	11,974	6.7%
0115810 500512	FICA	62	62	-	0.0%
0115810 500520	MEDICARE	19,930	23,628	3,698	18.6%
0115810 500530	GROUP LIFE INSURANCE	8,048	9,368	1,320	16.4%
0115811 500860	TRAINING, CONFERENCES & MTGS	25,062	25,276	214	0.9%
0115811 500861	ACADEMY REIMBURSEMENT COSTS	5,000	5,000	-	0.0%
0115811 500864	PUBLICATIONS & DUES	1,885	2,485	600	31.8%
0115811 501070	MISC PROFESSIONAL SERVICES	1,000	1,000	-	0.0%
0115811 501073	MEDICAL	2,000	2,000	-	0.0%
0115811 502810	UNIFORMS & PROTECTIVE CLOTHING	25,500	25,500	-	0.0%
0115811 502900	MISC SUPPLIES & EXPENSES	2,500	2,500	-	0.0%
0115811 503000	MINOR EQUIPMENT	40,443	40,443	-	0.0%
0115811 504100	EQUIPMENT MAINT & REPAIR	2,000	2,000	-	0.0%
0115811 509900	CREDITS - BILLED TO SCHOOL	(148,124)	(166,953)	(18,829)	12.7%
0115811 550200	CITY SHARE/MATCH -- MISC GRNTS	900	900	-	0.0%
<b>Public Safety Building</b>					
0115820 501310	ELECTRICITY	37,000	57,600	20,600	55.7%
0115820 501320	WATER	3,810	4,800	990	26.0%
0115820 501330	SEWER	3,200	3,400	200	6.3%
0115820 501520	COPIER	1,000	1,000	-	0.0%
0115820 502025	NATURAL GAS	30,000	32,400	2,400	8.0%
0115820 504000	BUILDING MAINT & REPAIR	25,019	25,089	70	0.3%
<b>Fleet Maint &amp; Repair</b>					
0115830 502000	GASOLINE	32,000	36,000	4,000	12.5%
0115830 502505	TIRES & BATTERIES	5,000	5,000	-	0.0%
0115830 504200	VEHICLE MAINT & REPAIR	15,000	15,000	-	0.0%
0115830 504210	OIL & LUBRICATION	900	900	-	0.0%
0115830 504300	RADIO & ALARM MAINT & REPAIR	2,000	2,000	-	0.0%
<b>TOTAL POLICE</b>		<b>2,677,443</b>	<b>2,864,586</b>	<b>187,143</b>	<b>7.0%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>59</b>	<b>FIRE</b>				
0115900 500000	PERMANENT EMPLOYEES	110,795	119,661	8,866	8.0%
0115900 500500	HEALTH INSURANCE	22,646	24,148	1,502	6.6%
0115900 500501	HEALTH INSUR - WAGE STIPEND	401	427	26	6.5%
0115900 500502	HRA	2,349	2,255	(94)	-4.0%
0115900 500510	MAINE STATE RETIREMENT	12,391	13,579	1,188	9.6%
0115900 500520	MEDICARE	1,612	1,741	129	8.0%
0115900 500530	GROUP LIFE INSURANCE	13	13	-	0.0%
0115900 500869	CIVIL EMERGENCY PREPAR STIPENC	800	800	-	0.0%
0115900 500899	27th PAYROLL	57,600	-	(57,600)	-100.0%
0115900 500900	CHANGE IN ACCRUED SALARIES	(50,000)	-	50,000	-100.0%
0115901 500862	TRAVEL	1,800	1,800	-	0.0%
0115901 500864	PUBLICATIONS & DUES	10,525	10,525	-	0.0%
0115901 501300	TELEPHONE	4,356	3,776	(580)	-13.3%
0115901 501510	PRINTING	400	400	-	0.0%
0115901 502200	OFFICE SUPPLIES & EXPENSES	1,980	1,980	-	0.0%
0115901 502900	MISC SUPPLIES & EXPENSES	3,220	1,500	(1,720)	-53.4%
0115901 503000	MINOR EQUIPMENT	1,000	1,000	-	0.0%
<b>Fire Suppression</b>					
0115910 500000	PERMANENT EMPLOYEES	865,623	886,640	21,017	2.4%
0115910 500100	OVERTIME - REGULAR	26,910	56,545	29,635	110.1%
0115910 500102	OVERTIME - SICK LEAVE	17,550	24,203	6,653	37.9%
0115910 500103	OVERTIME - VACATION	38,025	38,025	-	0.0%
0115910 500104	OVERTIME - TRAINING	31,005	31,005	-	0.0%
0115910 500105	OVERTIME - CALLS	18,720	30,652	11,932	63.7%
0115910 500203	OTHER COMP - OUTSIDE ACTIVITIES	1,170	1,170	-	0.0%
0115910 500300	HOLIDAY PAY	40,495	44,980	4,485	11.1%
0115910 500304	FITNESS BONUS	1,500	1,650	150	10.0%
0115910 500500	HEALTH INSURANCE	159,569	200,804	41,235	25.8%
0115910 500501	HEALTH INSUR - WAGE STIPEND	20,038	10,684	(9,354)	-46.7%
0115910 500502	HRA	19,075	21,141	2,066	10.8%
0115910 500510	MAINE STATE RETIREMENT	118,674	129,325	10,651	9.0%
0115910 500520	MEDICARE	15,385	16,321	936	6.1%
0115910 500530	GROUP LIFE INSURANCE	5,460	6,034	574	10.5%
0115911 501070	MISC PROFESSIONAL SERVICES	4,300	4,300	-	0.0%
0115911 501073	MEDICAL	4,845	4,845	-	0.0%
0115911 501100	LICENSING & OTHER FEES	200	200	-	0.0%
0115911 502000	GASOLINE	2,000	2,500	500	25.0%
0115911 502010	DIESEL FUEL	9,396	17,850	8,454	90.0%
0115911 502400	CLEANING & SANITARY SUPPLIES	3,000	3,500	500	16.7%
0115911 502410	LAUNDRY & CLEANING	800	800	-	0.0%
0115911 502805	MEDICAL SUPPLIES	1,250	2,000	750	60.0%
0115911 502810	UNIFORMS & PROTECTIVE CLOTHING	25,000	30,000	5,000	20.0%
0115911 502900	MISC SUPPLIES & EXPENSES	2,500	2,500	-	0.0%
0115911 503000	MINOR EQUIPMENT	17,634	16,190	(1,444)	-8.2%
0115911 504000	BUILDING MAINT & REPAIR	20,000	25,000	5,000	25.0%
0115911 504100	EQUIPMENT MAINT & REPAIR	5,000	10,404	5,404	108.1%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0115911 504200	VEHICLE MAINT & REPAIR	17,159	22,425	5,266	30.7%
0115911 504210	OIL & LUBRICATION	1,000	1,500	500	50.0%
0115911 504300	RADIO & ALARM MAINT & REPAIR	5,000	5,000	-	0.0%
0115911 550200	CITY SHARE/MATCH -- MISC GRNTS	1,000	1,000	-	0.0%
<b>Public Education and Training</b>					
0115920 500000	PERMANENT EMPLOYEES	146,065	143,007	(3,058)	-2.1%
0115920 500300	HOLIDAY PAY	7,306	7,163	(143)	-2.0%
0115920 500304	FITNESS BONUS	300	300	-	0.0%
0115920 500500	HEALTH INSURANCE	10,019	21,368	11,349	113.3%
0115920 500501	HEALTH INSUR - WAGE STIPEND	5,009	-	(5,009)	-100.0%
0115920 500502	HRA	1,501	2,045	544	36.2%
0115920 500510	MAINE STATE RETIREMENT	17,519	17,455	(64)	-0.4%
0115920 500520	MEDICARE	2,301	2,182	(119)	-5.2%
0115920 500530	GROUP LIFE INSURANCE	1,116	830	(286)	-25.6%
0115920 500869	CIVIL EMERGENCY PREPAR STIPENC	800	800	-	0.0%
0115921 500860	TRAINING, CONFERENCES & MTGS	5,000	10,000	5,000	100.0%
0115921 501310	ELECTRICITY--TRAINING AREA	270	270	-	0.0%
0115921 502900	MISC SUPPLIES & EXPENSES	2,000	1,000	(1,000)	-50.0%
<b>TOTAL FIRE</b>		<b>1,880,377</b>	<b>2,039,218</b>	<b>158,841</b>	<b>8.4%</b>

#### 60 CODE

0116000 500000	PERMANENT EMPLOYEES	36,855	39,803	2,948	8.0%
0116000 500050	PARTTIME & TEMP EMPLOYEES	132,195	143,051	10,856	8.2%
0116000 500500	HEALTH INSURANCE	17,478	18,637	1,159	6.6%
0116000 500501	HEALTH INSUR - WAGE STIPEND	9,017	9,615	598	6.6%
0116000 500502	HRA	2,240	2,240	-	0.0%
0116000 500510	MAINE STATE RETIREMENT	17,243	18,651	1,408	8.2%
0116000 500520	MEDICARE	2,582	2,791	209	8.1%
0116000 500530	GROUP LIFE INSURANCE	332	332	-	0.0%
0116000 500899	27th PAYROLL	5,400	-	(5,400)	-100.0%
0116000 500900	CHANGE IN ACCRUED SALARIES	(4,600)	-	4,600	-100.0%
0116001 500860	TRAINING, CONFERENCES & MTGS	3,500	2,000	(1,500)	-42.9%
0116001 500862	TRAVEL	2,000	350	(1,650)	-82.5%
0116001 500864	PUBLICATIONS & DUES	2,500	1,000	(1,500)	-60.0%
0116001 501300	TELEPHONE	2,532	2,532	-	0.0%
0116001 501510	PRINTING	1,000	1,000	-	0.0%
0116001 502000	GASOLINE	1,500	1,350	(150)	-10.0%
0116001 502200	OFFICE SUPPLIES & EXPENSES	1,000	1,250	250	25.0%
0116001 502300	COMPUTER SOFTWARE	-	8,500	8,500	
0116001 502310	COMPUTER SUPPLIES & EXPENSES	500	350	(150)	-30.0%
0116001 502900	MISC SUPPLIES & EXPENSES	500	400	(100)	-20.0%
0116001 504200	VEHICLE MAINT & REPAIR	500	450	(50)	-10.0%
<b>TOTAL CODE</b>		<b>234,274</b>	<b>254,302</b>	<b>20,028</b>	<b>8.5%</b>

NOTE: The final mil rate committed by the City Assessor was \$20.10 per \$1,000 in assessed valuation.

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>61</b>	<b>GENERAL PROTECTIONS</b>				
0116100 501314	ELECTRICITY - STREET LIGHTS	29,360	43,104	13,744	46.8%
0116100 501315	ELECTRICITY - TRAFFIC LIGHTS	13,500	20,400	6,900	51.1%
0116100 501325	HYDRANT RENTAL	795,880	846,000	50,120	6.3%
0116100 504100	EQUIPMENT MAINT & REPAIR	21,800	26,800	5,000	22.9%
0116100 504105	EQUIP MAINT & REPAIR-STR LGHTS	12,000	15,000	3,000	25.0%
<b>TOTAL GENERAL PROTECTIONS</b>		<b>872,540</b>	<b>951,304</b>	<b>78,764</b>	<b>9.0%</b>
<b>62</b>	<b>INSURANCE</b>				
0116200 501200	INSUR - PROPERTY/GENL LIABILTY	40,000	42,000	2,000	5.0%
0116200 501210	INSURANCE- VEHICLE	48,000	50,000	2,000	4.2%
0116200 501250	INSUR - PUBLIC OFFICLS LIABLT	6,000	6,000	-	0.0%
0116200 501260	INSUR - POLICE PROF LIABILITY	10,000	10,000	-	0.0%
0116200 501270	INSUR - RESCUE PROF LIABILITY	1,200	1,200	-	0.0%
0116200 501290	DEDUCTIBLE RESRVE - PROP DAMAC	3,000	3,000	-	0.0%
0116200 501295	PHONE INSUR RESERVE	1,500	1,500	-	0.0%
<b>TOTAL INSURANCE</b>		<b>109,700</b>	<b>113,700</b>	<b>4,000</b>	<b>3.6%</b>
<b>63</b>	<b>ANIMAL CONTROL</b>				
0116301 501072	BANGOR HUMANE SOCIETY SERVICE	15,684	15,180	(504)	-3.2%
0116301 501073	MEDICAL	1,000	1,000	-	0.0%
0116301 501530	POSTAGE	25	25	-	0.0%
<b>TOTAL ANIMAL CONTROL</b>		<b>16,709</b>	<b>16,205</b>	<b>(504)</b>	<b>-3.0%</b>
<b>64</b>	<b>HEALTH AND HUMAN SERVICES</b>				
0116400 500000	PERMANENT EMPLOYEES	23,298	22,766	(532)	-2.3%
0116400 500500	HEALTH INSURANCE	-	10,011	10,011	
0116400 500501	HEALTH INSUR - WAGE STIPEND	1,883	-	(1,883)	-100.0%
0116400 500502	HRA	460	460	-	0.0%
0116400 500510	MAINE STATE RETIREMENT	2,376	2,322	(54)	-2.3%
0116400 500520	MEDICARE	365	330	(35)	-9.6%
0116400 500530	GROUP LIFE INSURANCE	81	81	-	0.0%
0116400 500899	27th PAYROLL	1,100	-	(1,100)	-100.0%
0116400 500900	CHANGE IN ACCRUED SALARIES	(1,000)	-	1,000	-100.0%
0116401 500860	TRAINING, CONFERENCES & MTGS	375	375	-	0.0%
0116401 500862	TRAVEL	450	450	-	0.0%
0116401 500864	PUBLICATIONS & DUES	50	50	-	0.0%
0116401 501300	TELEPHONE	876	876	-	0.0%
0116401 502200	OFFICE SUPPLIES & EXPENSES	350	350	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>General Assistance</b>					
0116410 501073	MEDICAL	500	500	-	0.0%
0116410 501076	FUNERAL	2,550	2,550	-	0.0%
0116410 501170	RENT	20,000	20,000	-	0.0%
0116410 501310	ELECTRICITY	700	700	-	0.0%
0116410 502030	PROPANE	250	250	-	0.0%
0116410 502040	FUEL	2,400	2,400	-	0.0%
0116410 502910	FOOD	3,000	3,000	-	0.0%
0116410 502920	HOUSEHOLD & PERSONAL	1,000	1,000	-	0.0%
0116410 509820	MISCELLANEOUS	40	40	-	0.0%

<b>TOTAL HEALTH AND HUMAN SERVICES</b>	<b>61,104</b>	<b>68,511</b>	<b>7,407</b>	<b>12.1%</b>
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#### 65 SERVICE AGENCY CONTRIBUTIONS

0116500 501110	TRANSIT OPERATING EXP -THE BUS	277,685	324,678	46,993	16.9%
0116500 501111	TRANSIT CAPITAL RESERVE EXP	50,538	62,200	11,662	23.1%
0116500 505400	B.A.C.T.S.	2,700	2,700	-	0.0%
0116505 505410	ADULT ED (UTC) ASSESSMENT	5,100	5,200	100	2.0%
0116510 505230	BREWER HISTORICAL SOCIETY	1,500	1,500	-	0.0%

<b>TOTAL SERVICE AGENCY CONTRIBUTIONS</b>	<b>337,523</b>	<b>396,278</b>	<b>58,755</b>	<b>17.4%</b>
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#### 66 PUBLIC WORKS

0116600 500000	PERMANENT EMPLOYEES	138,886	150,017	11,131	8.0%
0116600 500100	OVERTIME - REGULAR	250	250	-	0.0%
0116600 500500	HEALTH INSURANCE	28,880	30,796	1,916	6.6%
0116600 500502	HRA	2,936	2,936	-	0.0%
0116600 500510	MAINE STATE RETIREMENT	14,192	15,327	1,135	8.0%
0116600 500520	MEDICARE	2,017	2,179	162	8.0%
0116600 500899	27th PAYROLL	42,100	-	(42,100)	-100.0%
0116600 500900	CHANGE IN ACCRUED SALARIES	(36,600)	-	36,600	-100.0%
0116601 500860	TRAINING, CONFERENCES & MTGS	1,000	1,500	500	50.0%
0116601 500864	PUBLICATIONS & DUES	425	425	-	0.0%
0116601 500866	EMPLOYEE DRUG TESTING	1,326	1,326	-	0.0%
0116601 501300	TELEPHONE	2,868	3,006	138	4.8%
0116601 501510	PRINTING	400	400	-	0.0%
0116601 502200	OFFICE SUPPLIES & EXPENSES	1,000	1,500	500	50.0%
0116601 502310	COMPUTER SUPPLIES & EXPENSES	1,000	1,000	-	0.0%
0116601 502800	SAFETY SUPPLIES & EXPENSES	8,000	8,000	-	0.0%
0116601 502810	UNIFORMS & PROTECTIVE CLOTHING	14,583	14,583	-	0.0%
0116601 504100	EQUIPMENT MAINT & REPAIR	500	500	-	0.0%
0116601 509910	CREDITS - INTERDEPARTMENTAL	(6,000)	(6,000)	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>Street Maintenance</b>					
0116610 500200	OTHER COMPENSATION	400	400	-	0.0%
0116610 500510	MAINE STATE RETIREMENT	41	41	-	0.0%
0116610 500520	MEDICARE	6	6	-	0.0%
0116611 501044	CONTRACTED SRVCS - LINE PAINTG	36,000	36,400	400	1.1%
0116611 501171	EQUIPMENT RENTAL	1,000	1,000	-	0.0%
0116611 502515	PATCHING MATERIALS	10,200	10,200	-	0.0%
0116611 502520	ROAD MAINTENANCE TOOLS	4,500	4,500	-	0.0%
0116611 502525	STREET SIGNS	4,000	4,000	-	0.0%
0116611 502700	MATERIALS & SUPPLIES	10,000	10,000	-	0.0%
<b>Sidewalk Maintenance</b>					
0116620 500050	PARTTIME & TEMP EMPLOYEES	24,000	24,000	-	0.0%
0116620 500510	MAINE STATE RETIREMENT	2,448	2,448	-	0.0%
0116620 500520	MEDICARE	348	348	-	0.0%
0116621 502550	SIDEWALK MAINTENANCE SUPPLIES	4,000	4,000	-	0.0%
<b>Storm Sewer Maintenance</b>					
0116630 500000	PERMANENT EMPLOYEES	29,058	29,430	372	1.3%
0116630 500500	HEALTH INSURANCE	4,669	7,930	3,261	69.8%
0116630 500502	HRA	489	734	245	50.1%
0116630 500510	MAINE STATE RETIREMENT	2,964	3,002	38	1.3%
0116630 500520	MEDICARE	365	366	1	0.3%
0116631 500864 66003	STRMWTR PH2 PUBLICTNS & DUES	6,500	6,500	-	0.0%
0116631 501030 66003	STRMWTR PH2 CONSULTINGG SVCS	19,800	19,800	-	0.0%
0116631 501502 66003	STRMWTR PH2 ADVERTISG & EDUC	6,000	4,000	(2,000)	-33.3%
0116631 502545	CULVERTS	2,000	2,000	-	0.0%
0116631 502700	MATERIALS & SUPPLIES	12,000	12,000	-	0.0%
0116631 502700 66003	STRMWTR PH 2 MATERIALS & SUPP	6,000	4,000	(2,000)	-33.3%
<b>Fleet Maintenance</b>					
0116640 500000	PERMANENT EMPLOYEES	205,383	218,912	13,529	6.6%
0116640 500100	OVERTIME - REGULAR	2,268	2,668	400	17.6%
0116640 500500	HEALTH INSURANCE	74,456	79,393	4,937	6.6%
0116640 500502	HRA	7,830	7,830	-	0.0%
0116640 500510	MAINE STATE RETIREMENT	21,425	22,846	1,421	6.6%
0116640 500520	MEDICARE	3,046	3,248	202	6.6%
0116640 500863	MECHANICS TOOL ALLOWANCE	2,400	2,400	-	0.0%
0116641 502000	GASOLINE	16,350	16,350	-	0.0%
0116641 502010	DIESEL FUEL	56,700	68,000	11,300	19.9%
0116641 502145	CHEMICAL SUPPLIES	1,500	1,500	-	0.0%
0116641 502505	TIRES & BATTERIES	9,000	9,000	-	0.0%
0116641 504100	EQUIPMENT MAINT & REPAIR	4,500	4,500	-	0.0%
0116641 504200	VEHICLE MAINT & REPAIR	60,500	60,500	-	0.0%
0116641 504210	OIL & LUBRICATION	10,000	10,000	-	0.0%
0116641 504300	RADIO & ALARM MAINT & REPAIR	1,000	1,000	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>Building Maintenance</b>					
0116651 501043	CONTRACTED SRVCS - JANITORIAL	7,212	7,212	-	0.0%
0116651 501310	ELECTRICITY	16,000	22,500	6,500	40.6%
0116651 502020	HEATING FUEL	20,075	20,075	-	0.0%
0116651 502400	CLEANING & SANITARY SUPPLIES	1,300	1,300	-	0.0%
0116651 502500	CARPENTERS STOCK	300	300	-	0.0%
0116651 504000	BUILDING MAINT & REPAIR	22,000	22,000	-	0.0%
<b>General / Misc Maintenance</b>					
0116660 500000	PERMANENT EMPLOYEES	412,499	452,463	39,964	9.7%
0116660 500100	OVERTIME - REGULAR	12,794	12,794	-	0.0%
0116660 500201	OTHER COMP - ON CALL	11,720	11,720	-	0.0%
0116660 500500	HEALTH INSURANCE	86,641	123,183	36,542	42.2%
0116660 500501	HEALTH INSUR - WAGE STIPEND	16,030	8,547	(7,483)	-46.7%
0116660 500502	HRA	10,549	13,594	3,045	28.9%
0116660 500510	MAINE STATE RETIREMENT	44,575	48,652	4,077	9.1%
0116660 500520	MEDICARE	6,569	7,040	471	7.2%
0116660 500530	GROUP LIFE INSURANCE	477	371	(106)	-22.2%
0116661 501046	CONTRACTED SRVCS - TREE REMOV	24,000	24,000	-	0.0%
0116661 502900	MISC SUPPLIES & EXPENSES	7,750	7,750	-	0.0%
<b>Winter Maintenance</b>					
0116670 500000	PERMANENT EMPLOYEES	17,638	19,499	1,861	10.6%
0116670 500100	OVERTIME - REGULAR	44,820	44,820	-	0.0%
0116670 500200	OTHER COMPENSATION	5,776	-	(5,776)	-100.0%
0116670 500500	HEALTH INSURANCE	-	1,899	1,899	
0116670 500501	HEALTH INSUR - WAGE STIPEND	-	855	855	
0116670 500502	HRA	587	291	(296)	-50.4%
0116670 500510	MAINE STATE RETIREMENT	6,371	6,561	190	3.0%
0116670 500520	MEDICARE	906	945	39	4.3%
0116671 502150	CALCIUM CHLORIDE	8,550	8,550	-	0.0%
0116671 502530	ROCK SALT	129,960	154,000	24,040	18.5%
0116671 502540	SAND PURCHASES - DELIVERED	21,000	21,000	-	0.0%
0116671 502900	MISC SUPPLIES & EXPENSES	4,000	4,000	-	0.0%
0116671 504200	VEHICLE MAINT & REPAIR	25,000	25,000	-	0.0%
<b>Refuse Collection</b>					
0116701 501080	REFUSE COLLECTION CONTRACT	366,000	376,560	10,560	2.9%
0116701 501400	MUNICIPAL REVIEW COMMITTEE	10,500	10,500	-	0.0%
0116701 501420	WASTE TIPPING FEE - RESIDENTL	239,715	257,865	18,150	7.6%
0116701 502010	DIESEL FUEL	10,500	12,000	1,500	14.3%
0116701 509920	WASTE PERF CREDIT - RES & COMM	(10,000)	-	10,000	-100.0%
<b>Landfill</b>					
0116720 500000	PERMANENT EMPLOYEES	68,345	69,789	1,444	2.1%
0116720 500100	OVERTIME - REGULAR	6,480	6,480	-	0.0%
0116720 500500	HEALTH INSURANCE	11,577	15,296	3,719	32.1%
0116720 500502	HRA	1,272	1,517	245	19.3%
0116720 500510	MAINE STATE RETIREMENT	7,632	7,779	147	1.9%
0116720 500520	MEDICARE	1,028	1,045	17	1.7%
0116721 501075	MOWING	3,800	3,800	-	0.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0116721 501083	INDUST METAL RECYC-FREON REMV	500	1,500	1,000	200.0%
0116721 501100	LICENSING & OTHER FEES	1,650	2,260	610	37.0%
0116721 501310	ELECTRICITY	1,980	1,980	-	0.0%
0116721 501440	LEACHTE TEST/DISPL/DEP MONIT	64,254	64,254	-	0.0%
0116721 501450	TIRE DISPOSAL	1,000	1,000	-	0.0%
0116721 501460	UNIVERSAL WASTE DISPOSAL	1,500	1,500	-	0.0%
0116721 502010	DIESEL FUEL	1,400	4,000	2,600	185.7%
0116721 502560	LOAM & SEED & GRAVEL	2,000	2,000	-	0.0%
0116721 502900	MISC SUPPLIES & EXPENSES	4,500	4,500	-	0.0%
0116721 504200	VEHICLE MAINT & REPAIR	2,000	2,000	-	0.0%
<b>TOTAL PUBLIC WORKS</b>		<b>2,643,641</b>	<b>2,841,543</b>	<b>197,902</b>	<b>7.5%</b>

#### 67 PLANNING

0116780 500000	PERMANENT EMPLOYEES	125,790	139,096	13,306	10.6%
0116780 500500	HEALTH INSURANCE	8,905	15,495	6,590	74.0%
0116780 500501	HEALTH INSUR - WAGE STIPEND	4,007	4,273	266	6.6%
0116780 500502	HRA	1,414	2,393	979	69.2%
0116780 500510	MAINE STATE RETIREMENT	4,567	5,263	696	15.2%
0116780 500511	ICMA - 401(A) RETIREMENT TRUST	8,183	8,837	654	8.0%
0116780 500520	MEDICARE	1,882	2,079	197	10.5%
0116780 500530	GROUP LIFE INSURANCE	281	281	-	0.0%
0116780 500540	DISABILITY INSURANCE	938	938	-	0.0%
0116780 500899	27th PAYROLL	4,600	-	(4,600)	-100.0%
0116780 500900	CHANGE IN ACCRUED SALARIES	(3,900)	-	3,900	-100.0%
0116781 500860	TRAINING, CONFERENCES & MTGS	2,500	4,000	1,500	60.0%
0116781 500862	TRAVEL	1,750	3,000	1,250	71.4%
0116781 500864	PUBLICATIONS & DUES	1,200	1,200	-	0.0%
0116781 501300	TELEPHONE	500	500	-	0.0%
0116781 502200	OFFICE SUPPLIES & EXPENSES	450	1,000	550	122.2%
0116781 502310	COMPUTER SUPPLIES & EXPENSES	1,000	1,000	-	0.0%
0116781 502900	MISC SUPPLIES & EXPENSES	150	200	50	33.3%
<b>TOTAL PLANNING</b>		<b>164,217</b>	<b>189,555</b>	<b>25,338</b>	<b>15.4%</b>

#### 68 ENGINEERING

0116800 500000	PERMANENT EMPLOYEES	113,339	122,406	9,067	8.0%
0116800 500301	TRAVEL STIPEND	3,640	3,640	-	0.0%
0116800 500500	HEALTH INSURANCE	22,767	24,277	1,510	6.6%
0116800 500502	HRA	2,300	2,300	-	0.0%
0116800 500511	ICMA - 401(A) RETIREMENT TRUST	13,561	13,561	-	0.0%
0116800 500520	MEDICARE	1,696	1,828	132	7.8%
0116800 500540	DISABILITY INSURANCE	1,275	1,275	-	0.0%
0116800 500899	27th PAYROLL	5,000	-	(5,000)	-100.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0116800 500900	CHANGE IN ACCRUED SALARIES	(4,200)	-	4,200	-100.0%
0116801 500860	TRAINING, CONFERENCES & MTGS	1,200	1,500	300	25.0%
0116801 500862	TRAVEL	400	400	-	0.0%
0116801 500864	PUBLICATIONS & DUES	160	260	100	62.5%
0116801 501300	TELEPHONE	900	1,000	100	11.1%
0116801 502200	OFFICE SUPPLIES & EXPENSES	1,000	1,000	-	0.0%
0116801 502310	COMPUTER SUPPLIES & EXPENSES	2,100	5,100	3,000	142.9%
0116801 504100	EQUIPMENT MAINT & REPAIR	500	1,100	600	120.0%
<b>TOTAL ENGINEERING</b>		<b>165,638</b>	<b>179,647</b>	<b>14,009</b>	<b>8.5%</b>

#### 69 MISCELLANEOUS PROGRAMS

0116900 501175	MUNICIPAL PARKING & LAND FEES	300	300	-	0.0%
0116900 501506	ADVERTISING - PURCHASEING/SALE	800	800	-	0.0%
0116900 501507	EMPLOYMT ADVERTISG/TESTNG/FOF	5,840	10,250	4,410	75.5%
0116900 505100	BREWER GOVT STUDY SCHOLARSHI	1,200	1,200	-	0.0%
0116900 505110	MAINE MUNICIPAL ASSOC - DUES	9,000	10,000	1,000	11.1%
0116900 509800	CONTINGENT	37,440	37,440	-	0.0%
<b>TOTAL MISCELLANEOUS PROGRAMS</b>		<b>54,580</b>	<b>59,990</b>	<b>5,410</b>	<b>9.9%</b>

#### 70 EMPLOYEE BENEFITS

0117000 500800	WORKERS COMPENSATION	201,000	201,000	-	0.0%
0117000 500810	UNEMPLOYMENT	10,000	10,000	-	0.0%
0117000 500830	GROUP LIFE INSUR - RETIRED EMP	5,616	3,900	(1,716)	-30.6%
0117000 500840	SECTION 125 REIMBURSEMENT PRO	7,150	7,440	290	4.1%
0117000 500900	CHANGE IN ACCRUED SALARIES	-	50,000	50,000	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>223,766</b>	<b>272,340</b>	<b>48,574</b>	<b>21.7%</b>

#### 71 PARKS & RECREATION

0117100 500000	PERMANENT EMPLOYEES	77,836	89,941	12,105	15.6%
0117100 500050	PARTTIME & TEMP EMPLOYEES	3,000	3,500	500	16.7%
0117100 500100	OVERTIME - REGULAR	1,400	1,400	-	0.0%
0117100 500205	OTHER COMP - SPECIAL EVENTS	3,400	3,400	-	0.0%
0117100 500500	HEALTH INSURANCE	19,975	-	(19,975)	-100.0%
0117100 500501	HEALTH INSUR - WAGE STIPEND	2,004	6,410	4,406	219.9%
0117100 500502	HRA	1,468	924	(544)	-37.1%
0117100 500510	MAINE STATE RETIREMENT	8,735	10,021	1,286	14.7%
0117100 500520	MEDICARE	1,271	1,517	246	19.4%
0117100 500530	GROUP LIFE INSURANCE	150	319	169	112.7%
0117100 500899	27th PAYROLL	22,100	-	(22,100)	-100.0%
0117100 500900	CHANGE IN ACCRUED SALARIES	(18,500)	-	18,500	-100.0%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0117101 501040	CONTRACTED SERVICES	10,690	9,475	(1,215)	-11.4%
0117101 501310	ELECTRICITY	13,200	16,800	3,600	27.3%
0117101 501320	WATER	2,800	3,200	400	14.3%
0117101 501330	SEWER	1,400	1,700	300	21.4%
0117101 502020	HEATING FUEL	2,000	2,400	400	20.0%
0117101 502025	NATURAL GAS	16,500	20,813	4,313	26.1%
0117101 502310	ONLINE REGISTRATION PROG FEES	4,750	5,300	550	11.6%
0117101 502400	CLEANING & SANITARY SUPPLIES	5,493	5,693	200	3.6%
0117101 503000	MINOR EQUIPMENT	300	360	60	20.0%
0117101 504000	BUILDING MAINT & REPAIR	6,500	7,400	900	13.8%
0117101 504100	EQUIPMENT MAINT & REPAIR	350	350	-	0.0%
<b>Parks &amp; Cemeteries</b>					
0117110 500000	PERMANENT EMPLOYEES	88,631	99,473	10,842	12.2%
0117110 500050	PARTTIME & TEMP EMPLOYEES	65,420	75,120	9,700	14.8%
0117110 500100	OVERTIME - REGULAR	3,350	3,650	300	9.0%
0117110 500200	OTHER COMPENSATION	750	750	-	0.0%
0117110 500500	HEALTH INSURANCE	19,975	21,299	1,324	6.6%
0117110 500501	HEALTH INSUR - WAGE STIPEND	4,007	4,273	266	6.6%
0117110 500502	HRA	2,393	2,393	-	0.0%
0117110 500510	MAINE STATE RETIREMENT	16,131	18,257	2,126	13.2%
0117110 500520	MEDICARE	2,351	2,657	306	13.0%
0117110 500530	GROUP LIFE INSURANCE	173	173	-	0.0%
0117111 500860	TRAINING, CONFERENCES & MTGS	600	750	150	25.0%
0117111 501040	CONTRACTED SERVICES	40,240	43,605	3,365	8.4%
0117111 501070	MISC PROFESSIONAL SERVICES	400	400	-	0.0%
0117111 501316	TENNIS COURT EXPENSES	1,250	865	(385)	-30.8%
0117111 501317	SKATING RINK EXPENSES	1,039	1,039	-	0.0%
0117111 501320	WATER- CEMETERY USAGE	1,455	1,470	15	1.0%
0117111 502000	GASOLINE	4,620	4,900	280	6.1%
0117111 502010	DIESEL FUEL	3,750	4,000	250	6.7%
0117111 502155	AGRICULTURE SUPPLIES	900	900	-	0.0%
0117111 502570	DOYLE FIELD	12,700	12,800	100	0.8%
0117111 502575	MAPLE STREET PARK	3,150	3,150	-	0.0%
0117111 502578	DOUGHERTY COMPLEX	5,540	6,000	460	8.3%
0117111 502580	OTHER PARKS & PLAYGROUNDS	7,275	7,100	(175)	-2.4%
0117111 502810	UNIFORMS & PROTECTIVE CLOTHING	1,150	1,150	-	0.0%
0117111 502900	MISC SUPPLIES & EXPENSES	550	550	-	0.0%
0117111 503000	MINOR EQUIPMENT PURCHASES	4,900	3,000	(1,900)	-38.8%
0117111 504000	BUILDING MAINT & REPAIR	600	600	-	0.0%
0117111 504100	EQUIPMENT MAINT & REPAIR	4,500	4,500	-	0.0%
0117111 504200	VEHICLE MAINT & REPAIR	2,000	2,200	200	10.0%
0117111 504210	OIL & LUBRICATION	600	600	-	0.0%
<b>Recreation</b>					
0117120 500000	PERMANENT EMPLOYEES	237,526	256,949	19,423	8.2%
0117120 500050	PARTTIME & TEMP EMPLOYEES	192,400	213,300	20,900	10.9%
0117120 500500	HEALTH INSURANCE	46,691	30,796	(15,895)	-34.0%
0117120 500501	HEALTH INSUR - WAGE STIPEND	2,004	10,683	8,679	433.1%

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0117120 500502	HRA	5,383	4,296	(1,087)	-20.2%
0117120 500510	MAINE STATE RETIREMENT	43,852	47,965	4,113	9.4%
0117120 500512	FICA	200	200	-	0.0%
0117120 500520	MEDICARE	6,263	6,974	711	11.4%
0117120 500530	GROUP LIFE INSURANCE	150	494	344	229.3%
0117121 500860	TRAINING, CONFERENCES & MTGS	1,500	1,850	350	23.3%
0117121 500864	PUBLICATIONS & DUES	600	750	150	25.0%
0117121 501042	CONTRACTED SRVCS - INSTRUCTOR	7,500	7,500	-	0.0%
0117121 501171	EQUIPMENT RENTAL	2,000	3,000	1,000	50.0%
0117121 501172	FACILITY RENTAL	275	300	25	9.1%
0117121 501300	TELEPHONE	2,325	2,385	60	2.6%
0117121 501510	PRINTING	1,200	1,200	-	0.0%
0117121 502000	GASOLINE	878	1,050	173	19.7%
0117121 502200	OFFICE SUPPLIES & EXPENSES	2,860	2,860	-	0.0%
0117121 502810	UNIFORMS & PROTECTIVE CLOTHING	850	975	125	14.7%
0117121 502900	MISC SUPPLIES & EXPENSES	700	500	(200)	-28.6%
0117121 504100	EQUIPMENT MAINT & REPAIR	400	400	-	0.0%
0117121 504200	VEHICLE MAINT & REPAIR	750	750	-	0.0%
0117121 504210	OIL & LUBRICATION	50	50	-	0.0%
0117121 505300	BREWER HOMETOWN BAND	750	750	-	0.0%
0117121 505310	ICE RENTAL CONTRIBUTION-BYH	1,500	1,500	-	0.0%
0117121 506100	AFTER SCHOOL PROGRAM	6,250	6,250	-	0.0%
0117121 506110	SPRING PROGRAM / LEAGUE	1,800	2,000	200	11.1%
0117121 506120	SUMMER PROGRAM / LEAGUE	12,850	12,850	-	0.0%
0117121 506130	FALL PROGRAM / LEAGUE	3,900	3,900	-	0.0%
0117121 506140	WINTER PROGRAM / LEAGUE	2,100	2,300	200	9.5%
0117121 506150	SPECIAL EVENTS	7,750	6,500	(1,250)	-16.1%
<b>Pool</b>					
0117130 500050	PARTTIME & TEMP EMPLOYEES	38,415	40,320	1,905	5.0%
0117130 500200	OTHER COMPENSATION	400	400	-	0.0%
0117130 500510	MAINE STATE RETIREMENT	3,959	4,153	194	4.9%
0117130 500520	MEDICARE	563	590	27	4.8%
0117130 500860	TRAINING, CONFERENCES & MTGS	-	1,600	1,600	
0117131 501310	ELECTRICITY	4,500	4,875	375	8.3%
0117131 501320	WATER	2,100	2,500	400	19.0%
0117131 502160	POOL CHEMICAL SUPPLIES	3,800	3,950	150	3.9%
0117131 502590	POOL PAINTING	3,900	5,200	1,300	33.3%
0117131 504000	BUILDING MAINT & REPAIR	2,450	2,200	(250)	-10.2%
<b>TOTAL PARKS &amp; RECREATION</b>		<b>1,140,565</b>	<b>1,215,611</b>	<b>75,046</b>	<b>6.6%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>72</b>	<b>LIBRARY</b>				
0117200 500000	PERMANENT EMPLOYEES	137,052	148,001	10,949	8.0%
0117200 500050	PARTTIME & TEMP EMPLOYEES	59,371	64,021	4,650	7.8%
0117200 500500	HEALTH INSURANCE	43,352	40,292	(3,060)	-7.1%
0117200 500501	HEALTH INSUR - WAGE STIPEND	-	2,671	2,671	
0117200 500502	HRA	4,133	4,133	-	0.0%
0117200 500510	MAINE STATE RETIREMENT	20,035	21,830	1,795	9.0%
0117200 500512	FICA	1,500	1,500	-	0.0%
0117200 500520	MEDICARE	2,848	3,142	294	10.3%
0117200 500530	GROUP LIFE INSURANCE	-	90	90	
0117200 500899	27th PAYROLL	7,600	-	(7,600)	-100.0%
0117200 500900	CHANGE IN ACCRUED SALARIES	(6,400)	-	6,400	-100.0%
0117201 500860	TRAINING, CONFERENCES & MTGS	425	470	45	10.6%
0117201 500862	TRAVEL	380	380	-	0.0%
0117201 501040	CONTRACTED SERVICES	1,494	1,494	-	0.0%
0117201 501043	CONTRACTED SRVCS - JANITORIAL	9,780	9,780	-	0.0%
0117201 501300	TELEPHONE	1,164	1,164	-	0.0%
0117201 501310	ELECTRICITY	5,520	9,000	3,480	63.0%
0117201 501320	WATER	310	320	10	3.2%
0117201 501330	SEWER	440	500	60	13.6%
0117201 501530	POSTAGE	2,124	4,020	1,896	89.3%
0117201 502025	NATURAL GAS	2,640	2,640	-	0.0%
0117201 502200	OFFICE SUPPLIES & EXPENSES	2,040	2,040	-	0.0%
0117201 502310	COMPUTER SUPPLIES & EXPENSES	2,895	2,876	(19)	-0.7%
0117201 502400	CLEANING & SANITARY SUPPLIES	912	912	-	0.0%
0117201 502750	BOOKS	13,750	13,750	-	0.0%
0117201 502760	MAGAZINES & NEWSPAPERS	1,250	1,300	50	4.0%
0117201 502770	NON-PRINT MATERIALS	3,270	3,270	-	0.0%
0117201 504000	BUILDING MAINT & REPAIR	5,475	5,580	105	1.9%
0117201 504100	EQUIPMENT MAINT & REPAIR	2,045	2,152	107	5.2%
0117201 506150	SPECIAL EVENTS	2,007	2,007	-	0.0%
<b>TOTAL LIBRARY</b>		<b>327,412</b>	<b>349,335</b>	<b>21,923</b>	<b>6.7%</b>
<b>87</b>	<b>DEBT SERVICE</b>				
0118701 509000	DEBT PRINCIPAL - CITY GF	1,930,582	1,982,334	51,752	2.7%
0118701 509010	DEBT INTEREST - CITY GF	426,793	416,215	(10,579)	-2.5%
0118701 509020	BANK CHARGES - CITY GF	503	495	(8)	-1.6%
<b>TOTAL DEBT SERVICE</b>		<b>2,357,878</b>	<b>2,399,043</b>	<b>41,165</b>	<b>1.7%</b>
<b>GRAND TOTAL</b>		<b>15,605,271</b>	<b>16,707,924</b>	<b>1,102,653</b>	<b>7.1%</b>

# CITY OF BREWER

## Department Goals, Objectives, and Program Descriptions

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### City Clerk

#### **Mission**

To accurately maintain all city records, conduct elections with professionalism in accordance with State Law, prepare City Council meeting agendas and minutes, issue City Licenses and Vital Records, and provide information to both City officials and the general public in a friendly and confidential manner.

#### **Goals and Objectives**

##### Records Management

- ◆ Continue with efforts to transfer vital records to archival notebooks/sleeves for permanent storage.
- ◆ Scan older city records so there are easily accessible/searchable electronic records.
- ◆ Continue to copy Council minutes onto archival paper and bind those records for storage.

##### City Council Responsibilities

- ◆ Continue to review the City ordinances to determine if amendments are required in response to changes in the State Statutes and other necessary changes to keep all City ordinances and codes updated.
- ◆ Oversee the recruitment and support process for board and committee candidates.

#### **FY 2023 Highlights**

- ◆ On-boarded and trained a new Deputy Clerk
- ◆ Converted three decades of historic council minutes into searchable PDF files
- ◆ Continued improvements to business licensing processes

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### Elections

#### **Mission**

Manage a voter registration and election program that the public will have confidence in and that the voters will find convenient.

#### **Goals and Objectives**

Continue updating and correcting voter registration card file and State of Maine Central Voting Registration file.

#### **FY 2023 Highlights**

- ◆ Administered a successful Municipal and State Midterm Election on November 8, 2022
- ◆ Continued a program of voter record maintenance including the addition of the AVR system

## **FY 2024 Budget**

During this fiscal year, on November 7, 2023, there will be a combined Annual Municipal Election and State of Maine Referendum Election. There will be a Presidential Primary Election in March of 2024 and a State of Maine Primary Election in June of 2024.

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### **Assessing**

#### **Mission**

It is our mission to assist the public in an efficient and courteous manner and to assess properties equitably so that all taxpayers are paying their just proportionate share of the tax burden.

#### **Department Description**

The Assessor's Office is concerned with the following duties and responsibilities as prescribed by the State of Maine Statutes:

- ◆ To find and list all taxable property within the municipality.
- ◆ To determine the valuation of all taxable property in the municipality whether it is real estate or personal property.
- ◆ To determine exemption eligibility.
- ◆ To prepare Commitment Book showing valuation of all land, buildings, personal property, veterans & exempt properties and the tax due on each account.
- ◆ To establish an acceptable level of assessment performance and quality as prescribed by State Statute.
- ◆ To conduct annual sales ratio studies. To provide Maine Revenue Services with completed Sales Analysis Return annually.
- ◆ To provide the Maine Revenue Services with Municipal Valuation Return.
- ◆ To review abatement requests and defend decisions before the Board of Assessment Review, State Board of Property Tax Review and Superior Court.
- ◆ To physically inspect and inventory each real estate parcel and personal property account every four years.
- ◆ To maintain current records regarding ownership and extent of taxation and maintenance of property tax maps.
- ◆ Responsible for maintaining the street name and number book and assigning of new numbers. Input of all pertinent data into the database. Notify US Postal Service, MEGIS and city departments of new address information.
- ◆ To administer the Homestead Exemption, Solar Exemption, Veteran's Exemption, the State of Maine Property Tax Deferral Program, State of Maine Senior Property Tax Stabilization Program and Current Use Programs as defined by law.
- ◆ To process Form 801A & Form 801B - Business Equipment Reimbursement Forms (BETR).
- ◆ To administer the Business Equipment Tax Exemption (BETE).

## PERFORMANCE DATA:

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Taxable Real Estate Parcels	3,754	3,756	3,747	3,980	3,981
100% Exempt Parcels	207	209	209	226	226
Personal Property Accounts	<u>985</u>	<u>996</u>	<u>997</u>	<u>1040</u>	<u>986</u>
Total	4,946	4,961	4,953	5246	5,193

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Homestead Exemptions	1,897	1,882	2081	2,077	2,066
Real Estate Parcels Transferred	235	224	269	308	219

## Goals and Objectives

- a. Continue to work with all vendors including Vision Government Solutions to ensure that the City is receiving the product and services that best fit the needs of our community.
- b. Work as a team to ensure the City maintains an excellent assessment ratio and quality rating.
- c. Improve communication with community and City Council.
- d. Improve our GIS infrastructure across all city departments to ensure high quality data availability for internal and external customers.
- e. Work with the City Manager and the Finance Director to determine if the City is ready for a GIS department or if GIS will remain in the Assessing Department.
- f. To develop a comprehensive multi-year update program.
- g. To continue to work on staff development. Goals are attaining IAAO certifications and designations for staff that have attained Maine certification. These certifications show taxpayers that the City of Brewer holds staff the highest professional standards and that we are well trained in the industry standards. Knowledge can save money. The higher the quality of the assessments the less likely we are to end up in large battles over appeals. The future of the GIS position will determine where the training money for Frank will be spent.
- h. Continue to develop the central information database that will allow departments to share assessing information on the shared drive.
- i. Improve public access to assessment information.

## Previous Year's Highlights

- a. The Assessing Department and the City Solicitor successfully defended against Wal-Mart in two years of abatement appeals at the State Board of Property Tax Review. This saved the taxpayers over \$145,000 in losses for those two years.
- b. As part of improving GIS this year we changed our software partnership and are now working with CAI Technologies. We feel their platform will better serve our internal and external customers.
- c. Frank has completed both his Certified Maine Assessor (CMA) and his PHD.
- d. The Assessor attained the level of CMA III and Junior Instructor with the International Association of Assessing Officers. The CMA III requires 200 hours of advanced assessor training. All of those advanced training hours have been with the IAAO, including the three day intensive instructor evaluation workshop

which only seven of fifteen participants successfully completed. Valerie also joined the IAAO Education Committee and the Board of the Maine Association of Assessing Officers.

- e. The feedback from the community continues to be that we have one of the best websites for assessing information in the area. We work hard to keep our site updated and maintained with the most current information.
- f. We continue to work the Planning Department to ensure that site plans and subdivisions are recorded on the property record cards and are available on the staff GIS site so that everyone can have access to the data. Staffing changes have made this difficult.
- g. We are recording the floor plans of each residential and commercial property we inspect and are recording those plans on the staff GIS site for access by the public safety department as needed. This will be a long-term project.

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## **City Manager**

### **Program Description**

The City Manager is appointed by the City Council as the City's chief administrative officer and is responsible to the Council for the administration of all City affairs in the charge by or under the Charter. The City Manager is given the following powers and duties under the Brewer City Charter:

- ◆ To see that the laws and ordinances are enforced, and delegate to the Chief of Police the active duties connected therewith regarding criminal misdemeanors.
- ◆ To exercise control over all departments and divisions created herein or that may hereafter be created.
- ◆ To make appointments as provided by the charter.
- ◆ To attend meetings of the City Council and recommend for adoption, such measures as may be deemed expedient.
- ◆ To keep the City Council advised as to the business and financial condition and future needs of the City, and to furnish the City Council with available facts, figures, and data connected therewith, when so required.

### **Goals and Objectives**

The City Manager's tax rate objective is to maintain the excellent level of services the City provides its citizens while maintaining a reasonable mil rate and adhering to guidelines provided by the City's Comprehensive Plan.

### **Previous Year's Highlights**

- ◆ Programmed and allocated American Rescue Plan Act (ARPA) funds for CIP related expenses, such as LED Lighting Upgrades at Doyle Field, residential street paving work, replacement of Street Sweeper, as well as key equipment upgrades for Water and Sewer systems.
- ◆ Successfully completed Phase III of the Waterfront Trail system.
- ◆ Secured \$5.6 million in USDARD loans, with a 25% grant award, for the Environmental Services Department.

- ◆ Continued investments and planning for a robust CIP program ensuring the City assets are properly funded and planned upgraded and replacements are made to address current and future demands.
  - ◆ Continue robust support for Public Safety to address issues and concerns, ensuring Brewer is well staffed and equipped for current and future needs.
  - ◆ Completed much needed paving work on sections of North Main & State Street, as well as numerous other side streets throughout the City.
  - ◆ Continued proactive approach to addressing multiple nuisance properties and dangerous buildings.
  - ◆ Continued proactive stance on land use violations, bringing properties into compliance.
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## **City Hall**

### **Program Description**

This account provides for the operation and maintenance of City Hall. Brewer City Hall serves as the focal point of City Government and houses the City Council Chambers and offices of the Assessor, City Manager, City Clerk, Economic Development, Finance, Human Services, and Code Enforcement.

### **Goals and Objectives**

To maintain the structural soundness, safety, appearance and attractiveness of this facility. To provide a convenient location, process and office layout so that citizens may conduct City business with a minimum of inconvenience.

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## **Legal Services**

### **Program Description**

This group of accounts covers all non-economic development related general fund legal expenses. The City contracts for all of its legal services, including those of its City Solicitor.

The City Solicitor is appointed by the City Council and is charged with handling all legal affairs of the City and any of its departments, boards, officers, and employees in the discharge of their official duties. When directed to do so by the City Council, the City Solicitor represents the City in proceedings before other governmental and regulatory bodies. The City Solicitor prepares legal instruments, including ordinances, orders, resolves, bonds, deeds, contracts, leases, and agreements that are required in the discharging of City affairs. He/she handles property acquisitions for public purposes, which includes responsibility for title searches, appraisals, negotiations, tax liens, foreclosures, and condemnation proceedings when necessary. The City Solicitor attends all regular meeting of the City Council and meetings of Council Committees, when requested to do so.

In FY18, the City Council appointed Eaton Peabody attorney Jonathan Pottle as the City's general counsel. The City also obtains specialized legal services for various issues, including labor negotiations, personnel affairs, and TIFs. Any legal expenses related to the Sewer or Water Departments are charged directly to those enterprise funds.

## **Goals and Objectives**

The City's legal advisors endeavor to reduce and/or limit the City's exposure to awards resulting from disagreements with City employees, vendors, and others that may have a cause of action against the City and protecting the City's interests in all its bid packages and contracts.

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## **Finance Department**

### **Mission**

To courteously and accurately receive funds, soundly invest them and then carefully manage their outflow through the purchasing and warrant process within the approved budget guidelines.

### **Goals**

The goal of the Finance Department is to continually serve the public while collecting taxes and fees and administering the City's finances. We strive to create good government that works equitably for all taxpayers, whether it is access to public data, issuance of licenses, collection services by our cashiers, payroll treatment of employees or timely payment of invoice billings. This department is responsible for prudently managing debt service and investments, tracking fixed assets and reporting in a timely manner on the many critical City functions through its financial reports. The department heads and the legislative body of the City need to know what is going on so that they may respond appropriately on the basis of that information.

### **Previous Year's Highlights**

- ◆ Helped the Water, Sewer, and Parks and Recreation Departments submit applications for federal funding to support important infrastructure projects. These applications resulted grant awards totaling \$2.88 million to the benefit of the City's tax and ratepayers
- ◆ The department assisted the City Manager's office in developing a proposal to use the City's \$951,639 in American Rescue Plan Act (ARPA) State and Local Fiscal Relief Funds to the benefit of Brewer tax and ratepayers. The proposed use of funds is incorporated into the FY24 City, Sewer and Water Capital Improvement Program budgets.
- ◆ We upgraded the City's Enterprise ERP (formerly known as MUNIS) accounting system to the latest version.
- ◆ The City closed on a \$2.49 million general obligation bond that helped finance the FY23 Capital Improvement Program.
- ◆ Assisted with the procurement and implementation of a new city-wide phone system to replace the 28-year-old system. The modern Consolidated Communications ProComm system utilizes dedicated internet lines to carry calls and offers many productivity-enhancing features.
- ◆ With interest rates finally above 1% again, we focused on rebuilding the City's investment ladder to maximize returns while minimizing risk and ensuring adequate liquidity.
- ◆ In an effort to retain experienced staff that are contemplating retirement, helped implement a "retire in place" program that allows employees to retire and begin collecting their Maine State Retirement pension, but get immediately re-hired by the City and continue to draw a paycheck and benefits.
- ◆ Completed the second amendment to the City's largest tax increment financing (TIF) district to expand the list of projects and areas of the City in which TIF funds could be used.

## Objectives for FY2024

- ◆ Administer the Senior Property Tax Stabilization Program. This new State law enacted in 2022 attracted 495 applications in its first year alone and will require a significant amount of work by both the Assessing and Finance Departments to administer. We will need to revise the City's tax bill forms and work with our MUNIS accounting software provider to ensure the system accounts for and presents the information correctly.
- ◆ Implement leave balance accrual tracking in MUNIS. This project has long been on our to-do list. We began the significant effort in early 2023 but needed to pause during the software upgrade. We hope to complete implementation in FY24.
- ◆ Continue to enhance the City's online service offerings. We plan to evaluate options for bill presentment online, which would provide customers access to the current balance due on their water, sewer and tax accounts.

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## Technology

### Program Description

The Brewer Technology Department is dedicated to providing reliable and secure access to information systems and computer technology to support the operations of all the City Departments. The Technology Department strives to provide quality customer service to all city staff and promotes the efficient use of technology through coordinated planning and acquisition of services, while staying current with technology applications and solutions. The Technology Department supports the computer and network needs of 100 plus users/workstations with multiple servers within the city departments. This department is continually expanding as more staff uses computers as a tool in their jobs and as more of their tools run with software and contact to the Internet.

### Goals and Objectives

The primary goal of the Technology Department is to ensure that the City computer network operates efficiently and effectively on a daily basis. The City promotes that its employees to be independent and responsible users of technology.

### Previous Year Highlights

The FY2023 priorities included updates in equipment, software, and policies for the City network to guard against forms of cyberattacks. FY2023 included updating the long used anti malware / virus / ransomware software to a completely new platform managed from the cloud. This software does not require an onsite server running to function and is much more able to protect against cyberattacks on individual workstations and the City servers. This year also included putting in place a new firewall device to protect the City networks from threats from the Internet. This device actively monitors all inbound / outbound connections and looks for malicious activity that would indicate cyberattacks and blocks them. Finance and Technology continued collaborating to upgrade the City's financial system from one major version to the next. Technology collaborated with Brewer Public Safety to successfully complete the first onsite FBI audit of the Police Department IT systems and their compliance with CJIS standards. Technology assists all departments with projects researching and procuring equipment; Technology sees that the equipment is installed and that the department receives training from

the vendor. Each department should have at least two department employees trained in all department equipment and software.

### **FY2024 Goals**

The FY2024 top priority is continuing to protect the network from cyberattacks. This will be accomplished through equipment, software, and the education of users. Technology will be starting to replace department workstations in FY2024 as most workstations are approaching the end of their five-year lifespan. Technology is planning on moving to the Microsoft 365 environment. This will move the City email system from onsite to the Microsoft cloud. This will be a cost savings over time, afford increased security, and reduce communication disruptions in the event of any kind of disasters locally. This move will also afford the City cost savings on the Microsoft Office suite of products for all City users and make management of the licensing easy. Technology aims to create a documentation and training regimen to help City users with the software they interact with daily. One last goal for Technology is to deploy a secure password generation and storage solution for all users.

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## **Economic Development**

### **Mission**

Brewer's Department of Economic Development was established to increase wages and create jobs for City residents and those who live in the Brewer region; to expand the City's tax base, thereby reducing the tax burden on Brewer residents; to promote development consistent with the City's values and needs; and to help Brewer to become an economic leader in the State of Maine.

### **Goals and Objectives**

The primary objective of this Department is the creation of an environment in Brewer that is conducive to business attraction and growth, with special emphasis on encouraging projects consistent with the City's Comprehensive Plan. Objectives are to be achieved through business attraction efforts and quick turn-around customer service, community outreach, planning and implementation designed to capitalize on broader economic trends, the creative use of incentives and facilitation services designed to support business growth, and the development of partnerships with neighboring communities to advance regional development goals. The Department of Economic Development also takes on leadership roles in regional and State development organizations in order to impact regional and State policy and advance the development-related interests of the City of Brewer.

### **Previous Year's Highlights**

Fiscal Year 2023 saw the local economy return largely back to normal after a few years of chaos caused by the Covid pandemic. Although many of the pandemic-related disruptions have gone away, the economy is still plagued by a very low unemployment rate and a high rate of inflation, both of which are creating difficulties for businesses both large and small. Overall, though, the economy has mostly stabilized and returned to a much more normal level. Some of the highlights of the year were as follows:

- ◆ The area along Betton Street, Center Street, and Penobscot Street continues to change and find its identity since the opening of Phase 2 of the Riverwalk in 2019. In the past year the area has seen a few businesses leave and new ones take their place. The amount of time taken to fill an empty commercial space has decreased significantly over just a few years ago, which is a great sign that the area is becoming more in demand. Last summer the annual Riverwalk Festival returned (after a two-year hiatus due to the pandemic) and was a huge success. The event had a very high turnout and vendors (food trucks, craft show vendors, and local businesses) reported that it was a very successful day for them.
- ◆ Phase 3 of the Riverwalk has been completed, adding 900 feet of trail to the south end of the trail just beyond *Mason's Brewing Company*. The new phase was built to the same standard as the first two phases, with similar amenities, including surveillance cameras and free wifi. Phase 3 also included much-needed improvements to the sidewalk on South Main Street in order to improve access between the Riverwalk and the trail parking lot on the corner of Maple Street and South Main Street.
- ◆ FY23 saw the opening of many new businesses including: *Box of Maine, Downeast Credit Union, and Brick City Barbershop*. For a more complete listing of expansions and new businesses opened within the last year, please see the table at the end of this section.
- ◆ The economic development office continues to work with many stakeholders, landowners, brokers, and organizations to help businesses move to Brewer. We are currently fielding many site search and informational requests and we are confident that these will continue to increase quickly as the economy continues to get back on track post-pandemic. We currently have a long list of businesses who would like to locate in Brewer, but we have an extreme shortage of available buildings to match them with. Eventually, as building prices come down and contractors' schedules get back to normal we expect the building shortage will to begin to ease as new construction picks up.
- ◆ Our efforts to evolve our communications platform have continued this year in the following areas:
  1. Website – Our economic development pages on the site continue to be used as a reference for other communities in our region and in our state. We've been told by numerous service providers and even other communities throughout the state that they regularly direct their clients to our website for information on how to start a business, choosing a location, and finding business resources. In the past we created a "landing page" for our MaineBiz ads so that we can provide necessary information to businesses quickly without them needing to search the site to find what they need; this has provided the additional benefit that we can easily track how many people are responding to our ads by going directly to our landing page.
  2. Advertising – we are continuing our print media strategy and are measuring the effectiveness of various ad campaigns. In the last year we have completely retooled our MaineBiz ads in order to appeal to any Portland-area businesses who may be dissatisfied by the recent spate of new development rules in that part of the state.
  3. GIS – We continue to work with the Assessing office to build our growing GIS system.
- ◆ We continue to play a key role in the integration of local, regional and statewide economic development resources and hold board seats on the Bangor Region Chamber of Commerce and the Economic Development Council of Maine, and serve on the CEDS Regional Task Force, the Greater Bangor Working Communities Challenge, and the Recreation Economy for Rural Communities.
- ◆ We continue to take on a larger role with the *Maine Real Estate Developers Association* through attendance and participation in their annual showcase and several subject-based

seminars. This group includes hundreds of active real estate developers, and we have found this to be an excellent opportunity to increase the visibility of Brewer as a desired business and investment location.

- ◆ Ongoing work for this office includes marketing and communications to promote the City throughout the region and beyond.
- ◆ Economic Development staff continue to serve on various boards and committees, including but not limited to: *Bangor Region Chamber of Commerce, Economic Development Council of Maine, Regional Comprehensive Economic Development (CEDS) Task Force, Husson University Board of Visitors, the University of Maine at Augusta Bangor Advisory Council, Maine Commission on Disability and Employment, and the Regional Planning Commission for Penobscot and Piscataquis Counties.*
- ◆ Over the past few years the economic development department noticed that area business resources tended to be operating out of silos and were often unaware of what other organizations in the region were doing. We developed an idea of hosting a quarterly meeting of area business resources (business counseling, financing, workforce development, etc.) where each organization could update the others on a regular basis regarding the programs and classes they offer. We spoke individually with each of the organizations to pitch the idea and gauge their interest, then invited them to begin meeting on a quarterly basis to share information and program updates with each other. Since that time, we've been hosting Business Resource Roundtable meetings comprised of at least 25 business providers and other economic development partners from our area each quarter in order to share resources and learn about new programs available to businesses. This makes it easier for providers to know to whom they should refer a business when they are meeting with them and gives the business community "no wrong door" to finding the resources that are available to them.
- ◆ The Economic Development department also encourages new businesses and entrepreneurs by sponsoring and serving on the Steering Committee of the Big Gig and by sponsoring various business conferences and events throughout the year.
- ◆ Previously our department worked jointly with the Planning Department on a series of Placemaking workshops where we met with a consultant and the public and learned how to make various locations along our waterfront into places that people consider a destination. We discussed several ways to improve our Riverwalk. One recommendation was to improve signage in the waterfront area; we have designed and erected attractive new wayfinding signs throughout the downtown and waterfront districts in order to direct people to points of interests.
- ◆ The Economic Development department has continued to be involved in the *Brewer Business Alliance* to encourage networking and peer-to-peer learning between Brewer businesses and to keep Brewer businesses abreast of city events and opportunities, and upcoming legislative issues. Over the past few years the group has been offering periodic "BBA Field Trips" to its members. Past field trips have included an extensive tour of our Brewer Wastewater Facility, *Somic America's* state-of-the-art manufacturing plant, our Public Safety Building, United Technologies Center, the Bangor International Airport, *Winterport Boot Shop*, and *Waltzing Matilda*. The membership has been very interested and engaged in these tours and have found them to be very informative and beneficial. Covid required us to put the field trips on hold for a while, so the group has been very happy to have these opportunities once again.
- ◆ The Economic Development Department has also worked with a number of developers and companies with serious interest in one of our four major development areas: the Wilson Street retail corridor, the professional district, the waterfront/downtown, and our industrial parks. We expect that many of those interested parties may end up investing in this

community in the coming 12-24 months. Prior to the coronavirus epidemic, our office was seeing a very strong increase in the number of inquiries and conversations with current businesses who were interested in expanding and growing, and prospective businesses that were looking to relocate. While Covid put a stop to this for a few years, we are once again seeing strong interest from businesses. Unfortunately, a severe shortage of available buildings for sale or lease is greatly hampering our ability to grow our business base. Most buildings lease or sell very rapidly once they come onto the market. Our list of interested prospective businesses far outstrips our list of available properties.

- ◆ As the waterfront and downtown areas become more attractive and in demand, the need for increased public parking spaces is also becoming more urgent. The Economic Development Department is developing a plan for parking that will accommodate future growth for this area.
- ◆ The Economic Development Department created and undertook a large survey to better understand the preferences and desires of the region's consumers. The survey was completed by 731 people and the results are currently being analyzed. A report on the findings of this market survey, along with a comparison of these results to those of a similar survey done by this office back in 2008 will be released in FY 24.

**Goals for FY 2024 (items are not necessarily listed in priority order):**

- ◆ *Broaden Brewer's Job and Tax Base:* The Department will aggressively work to target professional and knowledge-based businesses, precision manufacturers, food manufacturers and energy-related companies to further broaden the City's job and tax base and provide quality employment opportunities for residents.
- ◆ *Encourage Further Development along the Waterfront:* We continue to work with several interested developers to continue the momentum of business development along the Brewer Waterfront and in the downtown area. Many of the interested parties cited the City's investment in the waterfront/downtown area (shore stabilization, construction of the Riverwalk Trail and Children's Garden, additional public parking, and improvements to Betton and Center Streets) as a reason for their new interest in this area. Many companies, such as *Tiller & Rye*, *Mason's Brewing Company*, and *High Tide Restaurant* have told us that the City improvements to the Waterfront area directly affected their decision to locate here. We think this demand will only get stronger as we continue to make improvements to our waterfront and downtown areas.
- ◆ *Support Existing Business:* The Department will continue to identify and institutionalize means of providing assistance to businesses already in the City so that they may have even greater opportunity to grow and thrive.
- ◆ *Foster a culture of entrepreneurship:* The Department will continue to attend conferences and trainings on the importance of creating a culture that supports entrepreneurs and new business ventures by using "economic gardening" strategies to help grow new business in the City. We consistently look for new means of attracting and assisting entrepreneurs, our support of Big Gig and the Blitz conference are examples of this.
- ◆ *Long-Term Planning:* In cooperation with citizens, businesses, and City staff, increase the focus of Brewer on long-term development and planning issues to better ensure the City's economic future. Key examples of this strategy are the continued efforts to secure the Brewer Business and Commerce Park in order to ensure the availability of manufacturing and industrial space, growing the available resources to assist business start-ups, and future development of our waterfront and its amenities.
- ◆ *Public Funding Opportunities.* We will continue to look for additional public funding for future projects such as the construction of the business park, environmental clean-up of

compromised properties, façade improvement, downtown/waterfront redevelopment efforts, entrepreneurial support programs, as well as waterfront amenities including a possible music park and amphitheater improvements at Indian Trail Park. The Economic Development Department also provides grantwriting support to other City departments for purposes of Congressionally Directed Spending requests.

- ◆ *Encourage Further Development of Wilson Street:* The Department continues to work with national retail chains and developers on future development opportunities along the Wilson Street corridor. In addition, the Department continues to develop and market our professional district on Dirigo Drive.
- ◆ *Media Relations:* We continue to foster and nurture our relationship with the various media outlets in order to ensure Brewer business stories are being pitched and subsequently aired on TV, the radio, newspaper, etc.
- ◆ *Provide Energy Assistance to Manufacturing Base:* Electricity rates have risen dramatically over the last two decades, putting serious pressure on our resident manufacturing businesses. The Department continues to explore innovative energy opportunities. We have explored various opportunities with a number of private companies and will continue working in this area.
- ◆ *Regional Business Attraction:* The Department will continue its work with the region to improve our business attraction efforts beyond our state boundaries. Significant energy and resources will also go into the business attraction and marketing efforts associated with the waterfront and downtown area, and other locations in the City, including Dirigo Drive, to increase our tax base and employment opportunities. We will continue to partner with others in the region for these efforts.

### New or Expanded Businesses in FY 23

New Businesses	Existing Business Relocation/Expansion/New Ownership
Kim's Car Care	Child Development Services (CDS) (relocation)
Downtown Beauty Bar, LLC	Jim's Precision Auto (relocation)
JT Trash Disposal Service, LLC	Somic America (expansion)
A & M Home Care Corp., LLC	SJ Rollins (expansion)
All About Travel	Evergreen Home and Hearth (expansion)
Downeast Credit Union	Aerus, LLC (expansion & relocation)
Central Distributors, Inc.	Twin City Tire (expansion)
Brick City Barbershop, LLC	
Box of Maine, Inc.	
Touchdown Cuts	
Orland Treasures	
Southern Spoon, LLC	
Starfish Academy, LLC	
Therapeutic Body Work Learning Center, LLC	
Hammar Shine	
Maine Tobacco Shop, LLC	
St Michael Center – Catholic Charities of Maine	

Batten Motorsports, LLC	
Peacock Consignment Boutique	
General Appliance Parts, Sales & Service, LLC	
Moving Mountains Mental Health, LLC	
Caked Up	
Darling's Solar Generation Facility	
Illuminate Church	

## Public Safety

### Police Department

The Brewer Police Department is a professional police agency with a complement of 23 full time and 2 part time police officers that serve the City. We also share 2 civilian employees: one full time receptionist and an administrative assistant that provide support to both police and fire. Together, we are committed to providing the highest quality of police services possible. The department recognizes that by working in partnership with the citizens in the community and effectively communicating with those we serve, we can create an atmosphere of safety and security within our community and improve the quality of life in the City. Through a variety of contemporary and effective methods of delivering police services, the Brewer Police Department has been able to create an atmosphere within the City that discourages criminal activity and promotes a safe environment to live and work.

The department is a community orientated organization, trained and committed to working in partnership with its citizens, the business community and others to identify problems, find solutions to those problems, and work together to solve them. The concept of community-based policing is part of the culture of the organization, not just a "program" to be implemented. The City of Brewer enjoys a relatively low crime rate when compared to some other municipalities in Maine while realizing above average clearance rates for crimes recorded by the United Crime Index Reporting System monitored and managed by the FBI.

The department is staffed by three (3) administrative officers which are the Director Public Safety (Chief of Police) that also supervises the Fire Department, a Deputy Police Chief, and a Police Captain. The patrol division is staffed by fourteen (14) uniformed patrol officers, which includes three (3) Sergeants, three (3) Corporals, and eight (8) Patrol Officers. The Criminal Investigations Division is staffed by two (2) positions: a Detective Sergeant and a Detective Corporal. The department also has two (2) full-time School Resource Officers (SRO's) whose primary duties are performed at the Brewer High School and Brewer Community School. We view the SROs as a critical part of our department as they provide an immediate first response to any threat toward students and staff members of the facility. This, along with the relationships being fostered between the students, staff and the School Resource Officers, serves our mission well into the future. One officer is assigned full time to the Maine Drug Enforcement Agency. This position is budget neutral as the City is reimbursed 100% for associated costs.

## Challenges, Accomplishments, and Projects of Note

- ◆ **Penobscot County Jail Capacity Issues and Bail:** The capacity of the Penobscot County Jail continues to be an issue and a new jail has yet to be built. We are also frequently dealing with repeat offenders who are on multiple sets for bail for a variety of offenses. Many continue to commit crimes after being released on bail (which is essentially a promise not to reoffend). Individuals with 10 or more sets of active bail are not unusual. The most notable case recently involved a man with 24 active sets of bail that assaulted a store clerk. He was arrested and released the next day, only to violate his bail again.
- ◆ **Drug Addiction and Overdoses:** The City continues to struggle, along with the entire region, with opiate abuse issue as Heroin and Fentanyl continue to be readily available. Additionally, high quality methamphetamine imported by Mexican Transnational Criminal Organizations is readily available and inexpensive.
- ◆ **Drug Decriminalization:** There has been a recent trend toward establishing laws that decriminalize hard drugs in Maine. Brewer PD has conducted research and spoken with officials in Oregon. We believe that the result of drug decriminalization would be devastating for our community. We have engaged in educational activities informing citizens of our findings.
- ◆ **Illicit drug trafficking:** The high demand for opiates and methamphetamine continues to make the State of Maine a profitable area for drug dealers. Brewer PD continues to assign one officer to the Maine Drug Enforcement Agency as a Task Force Agent to assist with a regional to combating drug trafficking. Brewer PD's new K-9 handler and K-9 Carmello are now fully certified and engaged in drug detection activities. We continue to invest in our officers by providing advanced drug enforcement training.
- ◆ **Recruitment and Retention:** Recruitment and Retention of quality police officers remains one of the greatest challenges for Maine law enforcement and throughout the country. We have had to change tactics and conduct more outreach programs with students. Currently we have a working relationship with Husson University, which has yielded two new employees in the past two years.

## Fire Department

The Brewer Fire Department has 19 members (not including the Director of Public Safety). The Public Safety Director (Fire Chief) oversees 1 Deputy Fire Chief, 2 Captains, 2 Lieutenants and 14 Firefighters. The Brewer Fire Department provides fire suppression, public fire education, fire code inspections, hazardous materials mitigation, environmental accident mitigation, water and other rescue services as well as emergency medical services. Utilizing one ambulance, we also provide emergency medical services in Holden, Clifton, Dedham, Eddington, Orrington, Amherst, Aurora and Osborne, producing income for the City through a unique public-private partnership with Capital Ambulance. We provide these services through the use of our full-time Firefighters and Officers. The Brewer Fire Department provides emergency medical services at the paramedic license level with Brewer Fire Department staff.

## Challenges, Accomplishments and Projects of Note

- ◆ **EMS Challenges:** We are still monitoring a trend in EMS staffing challenges statewide, particularly in rural areas. Far more jobs exist than applicants willing to work these jobs. Brewer is in a unique situation in that we have a partnership with Northern Lights Health,

who stations a paramedic at the Brewer Fire Department. Northern Lights had not been immune to staffing and recruitment challenges in the EMS industry. They are currently employing new strategies, such as directly hiring people with no experience and sending them to school for paid training.

- ◆ **Grant funding.** The benefit of our grant funding activities was illustrated this year when Brewer Firefighters made their first rescue using the rescue boat provided by Firehouse Subs. In this case, a man had fallen down a cliff into the Penobscot River and rescue crews were forced to retrieve him from the water.

**Recruitment and Retention:** Recruitment and retention has become a recurring theme at the Fire Department. Competition for a limited pool of qualified applicants is quickly become more intense. We are working on addressing factors that can be improved.

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## Planning Department

The Planning Department participates on a broad spectrum of planning for the City. This department works on the creation and updates to plans and ordinances such as the Comprehensive Plan and the Land Use Code, which are the basis for how the City develops. This department reviews development projects and works with applicants through the site plan and subdivision process. The Planning Board and Conservation Commission also fall under the Planning Department and therefore prepare agendas, minutes, advertising, project packets, memos, draft orders, and general staff support. The Planning Department oversees the City Technical Review Committee and provides technical expertise to other City departments and the Brewer school system, as well as other organizations such as the Brewer Housing Authority, Brewer Historical Society, and the Brewer Garden Club.

The Planning Department also assists on community planning and projects. Such items include parks and trails, open space plans, annual streamside cleanup, the Brewer Land Trust, and community service projects. The Planning Department assists landowners and developers on questions ranging from frogs in their backyards to housing to what types of commercial uses can take place.

The City Planner also serves on many City committees and ad-hoc committees as designated by the City Council. Such committees currently include the Technical Review Committee, Stormwater Post-Construction Review Committee, and Stream Cleanup Committee. Many regional organizations such as the Bangor Area Comprehensive Transportation System, Maine Association of Planners, the Penobscot Valley Community Greenprint, and the Penobscot Watershed Coalition also have participation by the City Planner.

The City Planner coordinates and consults with various local, regional, State, and Federal agencies on transportation and environmental issues. The State Conservation Easement Registry is updated annually and works with the State Bureau of Parks and Lands on submerged land leases. Communication with the Maine Department of Transportation, Maine Department of Environmental Protection and the US Army Corps of Engineers is required for quality development projects and wetland mitigation plans. The City Planner assists MDOT with their studies and plans as requested.

## **Previous Year's Highlights**

Amendments to City ordinances and the Land Use Code continue, as these are considered living documents and must be constantly updated. Many items are in the process of being researched and draft language prepared. This year's latest topic for Brewer was updates to Floodplain Management. FEMA updated their maps and regulations, which will become effective on July 19, 2023, and therefore municipalities are required to also update local ordinances to match. In addition, the Planning Department proposed various updates to the Brewer Land Use Code pertaining to Code Office approvals, performance bonds, procedural updates to the site plan and subdivision approval process, minor changes to solar energy systems, adding a new classification for self-storage units, and expanding regulations on shipping containers. The Planning Department continues to research proposed ordinance amendments including regulations to address the State legislature for LD 2003, which pertains to allowed housing options.

The Planning Department assisted with development projects and approvals over the year with more in the process. Most often, developers first contact either the Code Office or the Planning Department for new or expanding projects. Many site plans were approved by the Planning Board including Ball Motor Sports LLC to allow for selling used cars on their Wilson Street property, Evergreen Home and Hearth to build a 4,400 sq ft garage and 602 sq ft lean-to storage building to their 603 Wilson Street, Bolster Properties LLC to add multiple uses to 434 Wilson Street, M&H Family Dexter LLC to allow for a barber shop at 460 Wilson Street, an time extension for Brewer PV LLC to construct their solar energy project off Wiswell Road, EV Properties to add an outdoor therapy area to 797 Wilson Street, and All Purpose Storage to add a self-storage building at 76 Stevens Road. Two additions site plans are expected to be approved for C.N. Brown to demolish and rebuild their convenience store and car wash at 343 Wilson Street and for Twin City Tire to construct building additions at 609 Wilson Street.

The Planning Department and Planning Board also reviewed and approved several residential projects. A 36-unit duplex condominium project, named Parkway Orchard, was approved off Parkway South. A three-lot subdivision named Penobscot Meadows was approved on North Main Street. Two minor changes to existing projects were to merge 31 and 34 Rockland Court for Louise Cross and to remove an existing duplex at Penobscot Cove condominiums.

The Planning Department has worked with the Conservation Commission to inventory the street trees and create a digital database. Once completed, this information will be included in the Brewer Community Forest Plan. The City continues to work with the State Entomologist on invasive species. Several nests of the Brown Tail Moth have been located in Brewer. The Brown Tail have toxic hairs and should be destroyed prior to the nest hatching.

Transportation has also been a priority especially with the constant changes in development. Several meetings were held with BACTS, MDOT and other City Departments to look at the entire City's transportation needs. The City Engineer and City Planner secured BACTS funding for road projects to be constructed over the next two years. BACTS is overseeing potential changes to the public transportation system. The regional community bus currently operates on a "wave stop" system and may transition to a designated bus stop location system.

Trail projects continue in Brewer. Phases I and II of the Brewer Riverwalk follow the Penobscot River from Hardy Street to the Penobscot Bridge with a unique tunnel underneath the Joshua Chamberlain Bridge. Phase III was completed, which begins at the end of Hardy Street and goes

southerly around the former JR Redemption site. The Brewer Land Trust and the Planning Department continue working towards creating a rail trail on the 2-mile unused portion of the Pan Am Railway bed between Wilson Street and Green Point Road. The proposal is for MDOT to acquire ownership and grant an easement for the rail trail.

### **Goals for Next Year**

State and Federal rules and regulations are always changing. The Planning Department will continue to monitor topics and propose ordinance amendments applicable to local Brewer regulations. The trends and types of projects, both for commercial and residential uses, also change over time. It is expected that more condominium projects will take place in this region. The Planning Department will research performance standards and other ordinance requirements to better address future projects. The Planning Department will also continue to work with other City departments to facilitate ordinance amendments overseen by other departments.

The sharing of internal data between City departments has become increasingly important. The Planning Department plans to create methods in which data can be updated and shared between departments. In addition, the Planning Department is also researching ways to create an inventory of approved subdivisions within the City. It is anticipated this would be via a database and also on the GIS.

The Planning Department works constantly with landowners and developers to design and create projects that meet the City's Ordinances, the goals of the applicant, and enhances the City of Brewer. This department looks forward to the upcoming year and is ready to meet the challenges it will surely present for the future managed growth within the City of Brewer.

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## **General Protections**

### **Program Description**

The General Protection account provides for essential public safety functions. These include:

Street Lights The City provides streetlights throughout the City. These street lights not only assist the pedestrian and make for improved safety on the many streets in Brewer, but also reduces the incidents of vandalism and many other more serious crimes. In FY18, the City purchased these 884 street lights from Emera Maine and converted them to LED, which we estimate saves the City \$95,000 per year.

Traffic Light Electricity The City is responsible for the electricity that powers all of the traffic lights and controllers.

Hydrant Rental The City reimburses the Brewer Water Department for hydrants that are located throughout the City. These hydrants not only enhance the City's ability to fight fires, but also provide for lower insurance rates for property owners in all but the rural areas of the City.

Traffic Light Maintenance The City is responsible for the maintenance of traffic lights, which provide for better traffic flow at congested intersections and for pedestrian safety. Historically, the City paid the City of Bangor to do much of the maintenance and repair on these units. However, City staff are now trained and can perform many of these services in-house.

## **Insurance**

### **Program Description**

This group of accounts consolidates all of the City's cost for personal property and liability insurance.

- ◆ Property and General Liability – City buildings and property are covered against fire, damage and loss as well as general liability for citizens injured due to defect and hazards from City facilities.
- ◆ Motor Vehicle and Equipment – protection is essential for potential property damage and personal injury in view of the large fleet of vehicles operated by the City.
- ◆ Public Officials Insurance – since public officials must make decisions, there is always a chance of lawsuit by a person who feels damaged by the decision. Public Officials must be protected if they are to be free to carry out their responsibilities.
- ◆ Public Officials Bond & Crime Policy – this protects the City in the event there is a loss of City funds due to deliberate theft or misappropriation of City funds. Finance Department employees are covered by this policy.
- ◆ Police Professional Liability – to protect police employees while on duty.
- ◆ Medical/Ambulance Malpractice - provides liability coverage to city employees providing emergency medical treatment.
- ◆ Reserves for deductibles or property and vehicle damage pick up the portion of loss to the City that is not covered by insurance policies.

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## **Animal Control**

### **Mission**

To enforce the laws of the State and the ordinances of the City that is relative to animal control and welfare.

### **Goals and Objectives**

- ◆ Licensing Compliance. Follow the guidelines that will be established by the State to locate unlicensed dogs and encourage the owners to comply with the licensing requirement.
- ◆ Responsible Pet Ownership. Work with school officials, law enforcement officials, veterinarians and the public to promote responsible pet ownership.

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## **Human Services**

### **Program Descriptions**

General Assistance is mandated under Title 22, Section 4301, M.R.S.A., Chapter 1161, as a service administered by a municipality for the immediate aid of persons who are unable to

provide the basic necessities essential to maintain themselves or their families. The program must be administered in accordance with the state law and an ordinance adopted by the municipal officers. The ordinances establish eligibility standards, administration and appeals procedures within the scope of the law.

In FY2013, Human Services was merged into the City Manager's office and reduced to a part-time position. This restructuring has been successful.

### **Goals and Objectives**

- ◆ Insure that residents of our City who are in need, receive the assistance for which they are eligible, while also insuring that the welfare rolls are kept at a minimum, so that the taxpayers of this City are not being asked to support an ineligible populace.
- ◆ Maintain complete and accurate records and ensure compliance with all state and federal laws.

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### **Service Agency Contributions**

#### **Transit System**

The BACTS and Community Connector bus accounts provide funding for the City's participation in a regional transportation planning effort as well as for provision of transit services along two routes in Brewer.

#### **Non-profit Agencies**

These accounts provide funding for Brewer's support of certain service agencies that have requested funding from the City. Since FY15, the City has limited funding to the Brewer Historical Society.

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### **Public Works Department**

#### **Mission**

To protect and maintain critical infrastructures including roadways, storm drains and sewer systems for the safety and wellbeing of the community and to provide dependable and prompt response to citizens' complaints and concerns.

#### **Responsibilities**

The Public Works Department is responsible for the maintenance of City streets, sidewalks, City-owned parking lots, storm water system, street signs and snow removal. The department is also depended upon to provide manpower support to all City departments as well as construction support to some City departments including Sewer, Water, Parks & Recreation, Engineering, Economic Development, Schools and Solid Waste.

#### **Last Years' Achievements**

- Maintaining staff level was a challenge for the department all last year, at one point we were down to nearly half staff in the outside crew. Towards the end of the year we were able to bring on some new hires to get us through the plow season.

- Due to Public Works limited workforce a handful of drainage projects slotted for Public Works had to be hired out. We were able to work with Engineering to design the projects and acquire contract to get the work completed.
- The Department completed several sidewalk projects including a section along lower Wilson Street, South Main Street and lower Parker Street.
- Even short staffed the Public Works Department was able to complete several stormwater projects including numerous catch basin and drain manhole repairs; ditching work along a section of Eastern Avenue; and replaced a major crossing on Lambert Road that required closing off the road for one day to complete.
- We continued to repair, replace and neaten up road signs all around the City.
- Completed a challenging demolition project on a property located a 225 Wilson Street. Once the building was removed it was discovered the sewer lateral servicing another property had been connected to 225 Wilson Street service requiring us to locate and repair the sewer line to maintain service to the other property.
- The City struggle to paving projects and line painting completed as contractors were heavily booked and also having issues with staffing. Towards the end of the season we were finally able to get some striping done and managed to get a handful of streets paved.
- Completed a good deal of work required at the CDD landfill required to keep the City in compliance with DEP.

#### **Next Year's Goals**

- Maintain staff levels; this continues to be a major challenge for the department as it is in many industries. Just acquiring viable applicants has been difficult enough but retention is also as difficult.
- Work with contractors to complete a significant list of street paving projects, most of which will require other repairs prior to actual resurfacing.
- Getting caught up on general maintenance items that lagged behind last season due to staffing shortages.
- Continue or efforts to cleanup up and standardize street signage around the City.
- Getting caught up on numerous projects put off last year due to staffing shortages.

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### **Solid Waste**

#### **Program Description**

The City of Brewer has created a fully integrated Solid Waste Program for all its residents to use as a method to safely and economically dispose of all their solid waste related items. The Brewer Solid Waste Program was developed to comply with Maine Department of Environmental Protection solid waste regulations and to meet all of the disposal needs of the Brewer residents.

#### **Program Goals**

Provide a fully-integrated inexpensive solid waste program that meets the needs of all Brewer residents and complies with all applicable environment laws.

#### **Curbside Refuse Collection**

The City of Brewer provides weekly curbside refuse collection for residents of single-family homes and apartment buildings of 4 units or less. Pine Tree Waste is under contract to collect and haul the refuse to Brewer's disposal location. Pine Tree Waste cost to collect curbside refuse in FY24 is estimated to be \$376,560, a 3% increase from FY23.

### Curbside Trash Collection Disposal

In 2022, Pine Tree Waste delivered 2,736 tons of residential Brewer trash to PERC and Juniper Ridge Landfill, which have been the City's interim disposal facilities since the Coastal Resources of Maine facility in Hampden closed in June 2020. The current tip fee to dispose of municipal solid waste is \$82.69 per ton. In FY24, the City is budgeting \$257,865 to process approximately 3,000 tons of residential trash.

### Construction Demolition Debris (CDD) Landfill

The City of Brewer provides the residents with a landfill to dispose of material that cannot be left curbside for the weekly refuse collection program. Brewer residents are able to dispose of construction demolition debris and mixed bulky waste when the Construction Demolition Debris Landfill is open on the first and third Saturday of each month.

As of June 2021, there is 33,000 cubic yards of available space for residents to dispose of CDD material. At the current disposal rate, the City has until 2031 before the landfill is full. There are plans to have a new life cycle estimate completed in FY24 to give us up to date information. In FY24, the City has budgeted \$190,700 to fund costs associated with the operation and maintenance of the City's Construction Demolition Debris (CDD) landfill, which is a 5.4% increase from last year.

### Metal Recycling

In 2002, the City permitted a metal storage area at the landfill with Maine Department of Environmental Protection. The City has a 50-yard roll-off at the landfill where residents can discard their metal and once the roll-off is full the metal gets recycled at Apex Metals in Holden.

### Brush Recycling

In 2000, the City permitted a brush storage area behind the landfill, with Maine Department of Environmental. Brush is stockpiled for a year and in October a contractor is hired to grind, haul and recycle the brush. The contractor performs the work for free and keeps the revenues from selling the grindings to a paper mill to burn in its boiler. This has been a very successful program where between 300-800 tons of material is removed from the site each year, instead of being disposed of in the CDD Landfill which saves valuable space for Brewer residents.

### Household Hazardous Waste Program (HHHW)

The City held the HHHW collection day at Brewer Public Works on October 1, 2022 and it was a huge success. Over one hundred Brewer residents participated in the program and 410 gallons of hazardous materials, 520 gallons of paint, and 65 pounds of lamps, and 30 pounds of batteries. In FY24, the City has budgeted \$6,200 in the wastewater budget to cover the cost of the HHHW collection and disposal for City residents and the Brewer Water Pollution Control Facility. The 2023 HHHW Collection Day is scheduled for October 7, 2023.

### Universal Waste Collection Program

This program has been a very popular and successful program over its 20+ years of existence. The program is funded through the solid waste budget so that Brewer residents can dispose of universal waste at no charge. The Universal Waste Building is located at the Brewer Waste Water Treatment Plant and is open on the first Saturday to Brewer residents to dispose of televisions, computer monitors, computer components, mercury containing lamps, ballasts, thermometers, mercury switches and all other mercury containing items. In Maine, most of the universal waste recycle

cost is the responsibility of the manufacturer, therefore, the City's cost for this program is expected to be just \$1,500 in FY24. As of May 2023, Brewer residents recycled 8.3 tons of Universal Waste.

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## **Stormwater**

In 2003, the Maine Department of Environmental Protection issued the City of Brewer its first general permit authorizing the City to discharge stormwater to the waters of Maine. Brewer's stormwater discharge permit is renewed every five years. Our newest five-year permit was issued in the July 2022. With each new permit, comes more and more regulatory requirements, and the issuance of the 2022-2027 MDEP stormwater discharge permit will have several new requirements that will significantly increase the operation, maintenance and management costs of Brewer's the stormwater program.

An important requirement of the stormwater general permit is to educate Brewer residents and employees on the impacts that stormwater pollution has on the waters of Maine. Educational efforts cover residential and municipal activities that occur in the City that may cause stormwater pollution such as lawn care activities, development, construction, pet waste management, proper disposal of hazardous waste and universal waste to name a few. Identifying and removing sources of illicit discharge will be an area of focus in the forthcoming MS4 permit. There will be an expectation that sources of illicit discharge are eliminated within 60 days of finding them. We will need to budget accordingly to be able to investigate/eliminate these sources in a timely fashion. New regulations on Low Impact Development techniques will likely be approved in 2024, prompting changes in City ordinances and how the City looks at future projects.

In addition to public education, the Stormwater budget includes funding for the following items, all of which are requirements in the City Stormwater Discharge Permit with Maine Department of Environmental Protection:

- ◆ BASWG membership fee
- ◆ Operation and maintenance of the City stormwater collection and conveyance system which consists of 1700 catch basins and 65 miles of pipe
- ◆ Annual inspection and cleaning of the City's 1700 catch basins, 65 miles of drainage ditches and 120 stormwater discharge locations
- ◆ Training for City employees and annual updates for the following Plans: Stormwater Management Plan (SWMP), Spill Prevention, Control and Countermeasure (SPCC) Plan, MS4 Chloride Outreach Plan, and Stormwater Pollution Prevention Plans (SWPPP) at the Landfill, Water Pollution Control Facility, and Public Works Facility
- ◆ A monthly fee for the Environmental Dept. electronic data base program (Fulcrum)
- ◆ All the City's stormwater public education and outreach programs such as catch basin stenciling, Felts Brook Water Quality Testing Program, Penobscot Riverkeepers, Brewer Community School demonstrations, etc.
- ◆ Promotional giveaways at public education and outreach programs (Brewer Days and Cabin Fever Reliever), such as rubber ducks, pens and stormwater related educational pamphlets, brochures, and activity books

- ◆ Annual Maine Department of Environmental Protection (MDEP) stormwater program licensing fees
  - ◆ Annual Maine Department of Environmental Protection (MDEP) licensing fees for the Multi-Sector General Permits at the Public Works Facility, Water Pollution Control Facility and CDD Landfill
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## **Engineering Department**

### **Responsibilities**

The Engineering Department consists of City Engineer, Jeremy Caron, and Project Manager, Michael Tupper. Clerical support is provided when needed by the Public Works Department Office Administrator, Sandee Barber.

The Engineering Department provides a number of services for the City of Brewer. Capital Infrastructure projects are administered by the department including all major reconstructions of streets (including MDOT projects on State routes), sanitary sewers or storm drainage facilities. The staff will manage design consultants and contractors through all phases of these often-complex projects. These projects are often funded with State or Federal funds, loans or grants and the department provides the administrative services required by the various funding agencies. We also provide independent inspection of the projects to ensure that the quality of the workmanship complies with the specifications for the work. In a typical year, we will manage projects with a combined total value of \$3-7 million.

Operational and maintenance control of the City's many traffic signals and street lights are also a responsibility of the Engineering Department. With commercial growth of the Wilson Street / Dirigo Drive business district, this is becoming an increasingly demanding responsibility. Because Brewer has no Electrical Department, we rely on private electrical contractors for these services on a "pay as you go" basis, as do most of the other regional communities. Mike has taken advantage of several training opportunities and continues to become more familiar with traffic signal operations, which is reducing our reliance on others for maintenance.

The Engineering Department also provides technical review and advisory services for the City Planner and the Planning Board for all new site plans, ordinance amendments, and subdivisions proposed within the City of Brewer. All submittals for these projects are reviewed by the department to ensure technical compliance with City, State and Federal guidelines and regulations.

The Department also provides design services and technical support for smaller in-house projects constructed by the City's other departments such as Water, Public Works, Economic Development, and Parks and Recreation. The Engineering Department is truly a full-service department. We work with virtually every other Department in the City and play a vital supporting role in the growth the City of Brewer is currently enjoying. Infrastructure is the backbone of development and the Engineering Department is committed to ensuring that the City's streets, sewers, storm drains and other basic facilities are ready to meet the demands of the future.

### **Previous Year's Highlights**

During fiscal year '23 we continued our focus on stormwater improvements as they are being identified in the stormwater evaluation process. We found several sections of storm drain pipe in Sherwood Forest that needed to be replaced prior to repaving of the roadways. We put together a contract that tackled projects on Locksley Lane, Little John Lane, and Robinhood Drive. These three streets were able to be part of the City paving contract and will be resurfaced in the spring of 2023. We also tackled three smaller storm drain projects in the fall of 2022 on Adams Court, Silk Street, and Madison Avenue. Now that the necessary stormwater improvements have been made, we'll be looking to add those streets to the next round of City paving.

As was the case with several area communities in the fall of 2022, our contractors were not able to complete all of their construction work. The North Main Street and State Street Resurfacing project was delayed due to labor and material shortages. The curb and sidewalk work on North Main Street were completed in the fall and the contractor was back in the City first thing in the spring and plans to have the contract completed before summer 2023. However, the same paving contractor was able to complete the Dirigo Drive paving project in the fall, as planned. Included in this project was Sparks Avenue, Bartlett Street, a portion of Dirigo Drive, a portion of Greenpoint Road, and a piece of Wilson Street in front of McDonald's. This was a large contract that called for over 3000 tons of pavement to be installed.

Phase III of the Riverwalk was begun in the fall of 2022 and completed early spring 2023. This was the final phase of the undertaking that has transformed the waterfront area of the City. The Riverwalk has now become a centerpiece that businesses look to locate near and residents frequent. The completion of the third phase brings the total length of the Riverwalk to one mile. Phase I of the Riverwalk began in 2012 and over the ten plus years numerous City departments have been involved in creating and maintaining what has become a sense of pride for the entire community.

Construction on the long-awaited Penobscot Corridor traffic signal project began in 2023. This project will add detection to the intersections of State and Penobscot and State and North Main. The intersections will also be connected with four intersections on the Bangor side of the Penobscot Bridge to help move traffic through the busy corridor more efficiently. This project will tackle safety improvements at the intersection of State and North Main, as this has been deemed a high crash location by Maine DOT. Battery backups and generator connections will also be added at both intersections. Our department is very excited to complete this project as all the equipment at both intersections is vintage 1996 and in need of replacement.

Last year's work with other City Departments included the South Main Street sidewalk connection to the Riverwalk Phase III with Public Works, a revamp of the street opening permit process with the Code Enforcement office, and several sanitary and storm drain issues with the Environmental Services Department.

### **Next Year's Goals**

The major focus for the summer of 2023 will be to complete the design for the slipline project of the 6' diameter storm drain line that empties into the Penobscot River near the Hardy Street pump station. We've been working with a consultant on determining the most efficient way to slipline the pipe that will reduce impacts to the Riverwalk. We completed a LIDAR scan of the pipe in early 2023 and plan to select to appropriate pipe product in early summer for installation in the fall of 2023.

Maine DOT will be resurfacing South Main Street from Abbott Street to Wilson Street. The project is currently out to bid and construction is expected in the summer/early fall of 2023. We'll look to coordinate all aspects of this project with DOT and act as a conduit between other City Departments, residents, and DOT. This project will be addressing an icing issue near Burr Street along with several other improvements to this busy corridor.

The exciting opportunity of the Center Street VPI project will begin in the summer of 2023. We'll be working with the DOT's Region Planner to select the consultant to complete the public outreach/planning phase of this project. This phase will consist of coordination meetings with City staff and the general public to find out what all parties would like to see as part of this project. Once that phase is completed, we'll be able to submit to the USDOT for a RAISE grant that will only require a 10% match by the City. This project will address much needed stormwater improvements to the area and create a pedestrian friendly connection between the Riverwalk and Doyle Field.

We'll be continuing our phased approach to the reconstruction of Parker Street this year. The next phase will be from East Summer Street to the railroad tracks. We'll be replacing the storm drain, rebuilding the sidewalk, then resurfacing the roadway. After completion of this work, one final phase will remain to complete the reconstruction of this through street.

The Engineering Department will also be working with the Public Works Department this year to complete the construction of the Capri Street parking lot for the Parks and Recreation Department. Engineering has completed the design and will be assisting Public Works, as needed, as they construct the parking lot at the site of the former Capri Street School.

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### **Miscellaneous Programs**

This group of accounts provides funding for items that traditionally are difficult to allocate to a single department such as employee advertising and testing, dues to governmental professional organizations, parking lot and land rental fees, two scholarships, and a contingent account.

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### **Employee Benefits**

This account covers the cost of employee benefits and insurance that is not allocated to each department, including workers compensation insurance, unemployment expense, and miscellaneous benefits such as annual flu shots. Funding of the annual marginal increase in the City's accrued salaries expenses is also typically included here.

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## **Parks & Recreation Department**

### **Description**

The Brewer Parks & Recreation Department organizes, promotes, and supervises a comprehensive recreational, cultural, and social program that employs the leisure time of the citizens in a wholesome and constructive manner. The Parks & Recreation Department serves the

community with eight full time staff and approximately sixty part time, seasonal employees. The parks & cemeteries staff provides maintenance and supervision of twenty parks and athletic facilities, three cemeteries, along with mowing and trimming of school and municipal properties. The recreation division staff supervises programs that include the municipal swimming pool, adult and youth sport leagues, open gym activities, an extensive summer day camp program, and the afterschool program. A seven-member Parks & Recreation Advisory Commission, meeting quarterly, offers advice and support on parks and recreation programs, projects, and issues. Current members of the commission are: Dan O'Connell, Tracy Willette, Paul Soucy, John Cuskelly, Betsy Migliore and Michele Hogan.

### **Mission**

The staff of the Parks & Recreation Department seeks to provide quality recreational programs, parks, and facilities and a variety of enrichment opportunities with a professional standard of excellence that enhances the quality of life for all citizens and visitors in our community.

### **Previous Year's Highlights**

The Ferris Community Center continues to be a focal point of our community as the facility is open an average of 95 hours a week for program offerings and community use during the cold weather months. This past year the building was rented for meetings, training seminars, municipal elections, birthday parties, craft fairs, job fairs, blood drives, drama productions, dinners and dances throughout the year. A number of community groups and organizations used the facility to host regular meetings including: The Daniel Geaghan American Legion Post, Brewer Historical Society, Brewer Little League, the Brewer Bird & Garden Club and the Brewer Hometown Band. The Community Center was particularly busy this past year with birthday party rentals, as we served as a host for sixty-five area families to have a safe and fun place to host an event.

Another highlight this past year was the pump and filter upgrades at the Brewer Municipal Pool. A new larger pump and two additional sand filters will greatly enhance the quality of the pool water. A delay in the installation and State Inspection process limited the pool season to three weeks last year, but should build for a stronger pool program in the future. This will be the first of a multistep process in bringing the aging facility up to current standards.

Recreation programming offerings this year included; the After-School Program, Fall Soccer, Youth Basketball (grades prek – 8), Cheerleading, Savvy Sitters Babysitting, Youth Dodgeball, Instructional Baseball, Summer Rec. Camps, Summer Individual Activities and Sport Clinics, Swim Lessons, Annual Daughter Dance, Breakfast with Santa, Little Peeps Egg Hunt, Flashlight Egg Hunt, Fall & Spring Children's Yard Sale, Senior Exercise Class, Adult Karate, Youth Karate, Adult Aerobics, Adaptive Yoga, Pound Fitness, TaiJiFit Class, Summer Stretch Class, Adult Fall Volleyball League and Adult Spring Volleyball League. These program offerings provided a well-rounded and active schedule for all ages to recreate.

Community parks continued to see numerous requests for weddings, performances, meetings and parties, especially along the waterfront and at Indian Trail Park. The Riverwalk Trail continues to receive numerous compliments for its beauty and enjoyment from area residents. Area sport teams requested the use of the fields at Maple Street Park, Dougherty Recreation Complex and Capri Street Field to host athletic events. The limited snow and cold weather this past year reduced the use of the outdoor skating rings and the sliding facilities.

We had a total of forty interments in our cemeteries last year. Woodlawn Cemetery continues to be the most active cemetery with thirty-four burials. Oak Hill Cemetery saw four burials and there were two burials at the North Brewer Cemetery. In addition, we had ten lot sales that consisted of twenty-five individual graves at Woodlawn Cemetery. Maine Gravesite Maintenance also repaired a number of stones at Woodlawn cemetery that were damaged by a falling tree branch or age. The Cemetery Board comprised of Dan O'Connell, Betsy Migliore, and Jennifer Jacobs meets with staff to review rules and regulations and to recommend to the City Council any proposed changes for approval.

### **Upcoming Goals and Plans**

The FY 2023 Capital Improvement Program provided for the replacement of a riding mower and pick-up truck to ensure that our parks & facilities are maintained. The Community Playground is also scheduled to be replaced with new equipment by early September.

Another project planned for this coming year is the replacement of the sports lighting on Doyle Field. The new LED lighting system will feature reduced energy use while also providing a safer environment for participants.

Additional planned projects include improvements at Capri St. Field, adding additional security surveillance equipment and signage at facilities.

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## **Brewer Public Library** **Read ~ Connect ~ Discover**

### **Mission**

The Brewer Public Library strives to provide every citizen of Brewer with access to intellectual, cultural, and recreational resources and opportunities; to inform and enrich individuals; to support educational success; to encourage community participation; and to preserve Brewer's unique heritage.

### **Program Description**

Our library provides equal access to information, promotes lifelong learning and literacy, and preserves our culture and history for future generations. The Brewer Public Library's staff currently consists of three full-time, one part-time, and three on-call positions, as well as three volunteers.

The Library's collection has 35,165 volumes, including large print materials, audiobooks, DVD's, and subscriptions to 24 periodicals. We supplement our collection through our participation in Minerva, a statewide library system, which allows us to borrow items from libraries throughout Maine. Through the Library's website, library patrons have access to nearly 17,000 free e-books (both text and audio formats) through Cloud Library, thousands of free ebooks, audiobooks, TV shows, movies, comic books, and music through Hoopla, free in-house access to Ancestry.com, and thousands of full-text online databases. The library has 5 public-use computers, as well as free 24/7 WiFi available to any guests or patrons who have a wireless-capable device. Low-cost photocopy, fax, and scanning services are available to the public at the circulation desk. Library patrons also have access to free job development and computer tutorials through the library's website and our subscription to Niche Academy.

The Library has 1706 registered users, with 1,168 being Brewer residents, Brewer school students, Brewer business owners, or City employees, 383 being non-resident senior citizens, 133 being non-residents younger than 55, and 22 being outreach patrons.

### Previous Year's Highlights

From May 2022 until the end of April 2023, 25,088 people entered the library to check out 20,433 physical items. Although some patrons still aren't visiting the building, they are still utilizing the library through our electronic resources. FY23 e-book and e-audiobook checkouts (3,009) rose 10% from FY 22 (2,723), which had risen 9% from FY21. Our Facebook and Instagram accounts have grown to 1,207 total followers.

Cooperation with the Brewer Library Association benefited the Library in several ways over the past year. The Association supported collection development and staff development opportunities, and they purchased lending passes for patron use. The Association also generously covered the cost of our Minerva membership, and they paid for new Uplift desks for the entire staff.

Library staff continued to cultivate professional service by maintaining certification received via the Maine State Library Certification program and utilizing web-based learning opportunities.

We purchased two new bookshelves for the juvenile and middle grade sections, an ongoing effort to update and improve the look of the library. Also, thanks to a generous donation from Elaine Albright, we purchased sixteen STEAM-To-Go kits, which include educational books, games, and activities. In two months, the kits have been checked out a total of 48 times.

Beal University Library generously donated more than fifty metal shelves to the Brewer Public Library. These shelves allowed us to shift our shelving up, so that books are no longer located on the bottom shelves. This allows for easier access to our physical items.

According to the Maine State Library's Library Use Value Calculator, the return on investment for the Brewer Public Library was nearly 300%. (For more information on how the Maine State Library calculates libraries' return on investment, visit, <http://www.maine.gov/msl/services/calculator.htm>).

	Computers											
	Checkouts	Checkins	Door count	(includes wifi)	ILLs	Adult Programs	Kids Programs	Prog. Attendees	Passports	Ebooks	New reg.	
May 2022	2152	1869	2357	575	570	4	6	92	16	233	34	
June 2022	2476	1799	2585	670	759	4	6	93	23	277	78	
July 2022	3044	2876	2647	573	554	4	10	238	18	234	52	
Aug 2022	2281	2401	2615	593	552	1	4	77	36	237	37	
Sep 2022	1899	1897	2422	587	594	4	8	141	21	258	50	
Oct 2022	1891	1992	2578	584	591	5	12	168	22	275	37	
Nov 2022	1886	2001	2642	579	458	5	12	143	32	239	31	
Dec 2022	1886	2001	2642	579	458	5	12	143	33	249	31	
Jan 2023	1736	1624	2261	580	468	2	11	156	56	405	59	
Feb 2023	1636	1607	2045	564	432	3	12	181	43	338	38	
Mar 2023	2137	1989	2634	550	600	2	12	174	43	393	48	
Apr 2023	2037	1906	2602	520	658	3	12	105	58	381	53	
Totals	20433	20294	25088	5709	5365	34	105	1526	362	3009	436	

## **Library Programs**

### Weekly

Preschool Story Times  
Therapy-dog reading program  
Knitting socials  
Food & Nutrition classes

### Monthly

Adult Book Club

### Annual

Summer Reading Program  
StoryWalk® Project  
STEM kids programs  
Summer Lecture Series

In addition to the above services, the Library continued to offer passport-application processing (by appointment only), test proctoring services, and meeting-room access to tutors and other community groups. Collaborations with Eastern Area Agency on Aging and Maine Cooperative Extension provided free book deliveries and STEM training to our patrons and other area residents. Also, a Maine Career Center employee visited the library twice a month, offering library patrons Career Center services.

Three large donations by Richard Morse, the Brewer Kiwanis, and Elaine Albright helped fund our summer reading program, Oceans of Possibility. The five-week event drew 91 participants, who read 1,700 total books! Shelley Arnold also led a twice-weekly story time, which was well attended.

For adults, we offered a monthly Thursdays in the Archives program, which highlighted objects from our collection, hosted by guest experts. We also hosted local authors Paul Doiron and Hans Krichels. Doiron's program drew nearly fifty participants to the Joseph L. Ferris Community Center.

## **Goals**

The primary goal of the Brewer Public Library is to continue upholding the City ordinance by offering service and resources accessible to community members at all socioeconomic levels—including books and information materials, access to free WiFi, computers for public use, entertainment, intellectual development, and lifelong learning. Other goals include the following:

- ◆ Continue services to provide free access to books, digital resources, and entertainment for community members; assist local businesses, organizations, and other groups by providing meeting spaces; cultivate partnerships with local groups and individuals to continue offering free and low-cost programming within the Library; and offer access to free Internet and low-cost printing, copying, and fax services to patrons.
- ◆ Increase Library presence and involvement in our community through continued collaborative efforts with schools, civic organizations, the Brewer Library Association, and other City departments.
- ◆ Continue refining long-term Library plans, providing structure and framework for programs, services, and collection development.
- ◆ Begin digitizing the library's archival materials.
- ◆ Provide web-based and in-person training opportunities to staff as available, seek mentoring opportunities both within the Library and with other area libraries, and support staff in maintaining voluntary certification with the Maine State Library.

- ◆ Continue to seek and apply for grants to expand our offerings and to support the funding and resources provided by the City and the Brewer Library Association.
- ◆ Create a mix of online and in-person programming based on survey results to try and increase program numbers.
- ◆ Investigate ways in which we can draw more people into the library.

# FULL TIME EQUIVALENT (FTE) EMPLOYEES FY23 APPROVED COMPARED TO FY24 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY
	FY23 APPROVED	FY24 REQUEST	FY24
<b>GENERAL GOVERNMENT</b>			
<b>City Managers Office</b>			
City Manager	1	1	128,575
City Mgr Exec Secy	1	1	56,700
Asst City Manager	0.8	0.8	81,648
Human Services Administrator	0.5	0.5	22,766
	<u>3.3</u>	<u>3.3</u>	
<b>Economic Development Department</b>			
Economic Development Director	1	1	118,426
Deputy Economic Development Director	1	1	69,780
Community Development Coordinator	0.2	0.2	20,412
GIS Coordinator	0.2	0.2	12,163
	<u>2.4</u>	<u>2.4</u>	
<b>Finance Department</b>			
Finance Director	0.8	0.8	96,540
Payroll Technician	1	1	50,860
Accounting Manager	1	1	59,219
Accounting Clerk	1	1	44,281
Tax Collector	1	1	73,648
Deputy Tax Collector	1	1	49,928
Utility Billing Clerk (0.15 FTE each to SW, WA)	0.6	0.7	32,152
	<u>6.4</u>	<u>6.5</u>	
<b>Assessing Department</b>			
Assessor	1	1	80,160
Property Appraisers	1.8	1.8	46,860
	<u>2.8</u>	<u>2.8</u>	
<b>City Clerks Office</b>			
City Clerk	1	1	62,404
Deputy City Clerk	0.5	0.5	25,672
	<u>1.5</u>	<u>1.5</u>	
<b>Technology</b>			
Technology Director	1	1	83,160
<b>GENERAL GOVERNMENT TOTALS</b>			
	<u><u>17.4</u></u>	<u><u>17.5</u></u>	

Note: The City slightly modified its finance allocations to the Water and Sewer Departments, which resulted in the General Fund assuming 0.10 more FTE for the Utility Billing Clerk.

# FULL TIME EQUIVALENT (FTE) EMPLOYEES FY23 APPROVED COMPARED TO FY24 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY FY24
	FY23 APPROVED	FY24 REQUEST	
<b>PROTECTIONS</b>			
<b>Public Safety Department</b>			
Public Safety Director	1	1	126,333
Police - Deputy Chief	1	1	105,233
Police - Captain	1	1	101,795
Police - Command Officers	4	4	81,442
Police - Detectives	3	3	78,257
Police - Patrol Officers	13	13	65,270
Police - Administrative Secretary	1	1	58,644
Court Officer	0.4	0.4	18,881
Clerk/Receptionist	1.0	1.0	19,825
	<u>25.4</u>	<u>25.4</u>	
Fire - Deputy Chief	1	1	98,100
Fire - Officers	4	4	67,122
Fire - Firefighter	14	14	54,369
Fire - Clerical Assistant	0.5	0.5	19,825
	<u>19.5</u>	<u>19.5</u>	
<b>Planning</b>			
City Planner	1	1	87,499
Planning Assistant	1	1	51,597
	<u>2.0</u>	<u>2.0</u>	
<b>Code Enforcement</b>			
Code Enforcement Officer	0.8	0.8	79,380
Code Enforcement Technicians	1.2	1.2	31,696
Office Manager	1	1	39,803
	<u>3</u>	<u>3</u>	
<b>PROTECTIONS TOTALS</b>	<u><u>49.9</u></u>	<u><u>49.9</u></u>	

# FULL TIME EQUIVALENT (FTE) EMPLOYEES FY23 APPROVED COMPARED TO FY24 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY FY24
	FY23 APPROVED	FY24 REQUEST	
<b>PUBLIC WORKS</b>			
<b>Public Works Department</b>			
Public Works Superint.	1	1	98,732
Shop Foreman	1	1	62,360
Purchasing Agent	1	1	58,406
Receptionist/Clerk	1	1	51,285
Crew Foreman	1	1	54,600
Heavy Equipment Operator	2	1	52,704
Landfill Operator (HEO)	1	1	45,332
Mechanic	2	2	49,073
Laborer	1	1	34,819
Light Equipment Operator	6	7	41,927
Envir. Services Director (0.5 FTE to SW)	0.5	0.5	40,500
Envir. Techs (2-HEO) (0.8 FTE each to SW)	0.4	0.4	9,749
WPCF Chief Operator (0.9 FTE to SW)	0.1	0.1	8,413
WPCF Admin Asst (0.9 FTE to SW)	0.1	0.1	4,974
	18.1	18.1	
<b>Engineering Department</b>			
City Engineer (15% charged to Water&WPCF)	0.85	0.85	76,094
Assistant City Engineer (0.35 FTE to WA & SW)	0.65	0.65	46,312
	1.5	1.5	
<b>PUBLIC WORKS TOTALS</b>	<b>19.6</b>	<b>19.6</b>	
<b>LEISURE SERVICES</b>			
<b>Recreation Department</b>			
Recreation Director	1	1	93,054
Deputy Recreation Director	1	1	70,245
Parks-Cemetery Supervisor	1	1	53,813
After School Program Coordinator	1	1	46,613
Building Custodian	1	1	41,334
Office Manager	1	1	45,827
Parks-Cemetery Foreman	1	1	43,580
Program-Facility Assistant	1	1	43,580
	8	8	
<b>Library</b>			
Library Director	1	1	63,656
Children's Librarian	1	1	46,437
Cataloging Librarian	1	1	37,923
Library Assistant (multiple part-time positions)	1.4	1.4	18,618
	4.4	4.4	
<b>LEISURE SERVICES TOTALS</b>	<b>12.4</b>	<b>12.4</b>	
<b>MUNICIPAL TOTALS</b>	<b>99.3</b>	<b>99.4</b>	

# Municipal Revenues

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Estimated	\$\$ Change	% Change
<b>51</b>	<b>CLERK</b>				
0105101 300100	VITAL RECORDS REVENUE	9,500	9,500	-	0.0%
0105101 300101	BUSINESS LICENSES	14,000	14,000	-	0.0%
0105101 300103	DOG LICENSES	700	700	-	0.0%
0105101 300106	SIGN REVENUE	1,000	1,000	-	0.0%
0105103 300301	LEGAL NOTICES	3,000	3,000	-	0.0%
0105104 300490	MISCELLANEOUS REVENUES	50	-	(50)	-100.0%
<b>TOTAL CLERK</b>		<b>28,250</b>	<b>28,200</b>	<b>(50)</b>	<b>-0.2%</b>
<b>52</b>	<b>ASSESSOR</b>				
0105203 300304	TAX MAPS	50	50	-	0.0%
0105204 300490	MISCELLANEOUS REVENUES	50	50	-	0.0%
<b>TOTAL ASSESSOR</b>		<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
<b>55</b>	<b>FINANCE</b>				
0105500 300010	EXCISE TAX-MOTOR VEHICLES	1,905,016	1,905,016	-	0.0%
0105500 300011	EXCISE TAX - BOATS	6,500	6,500	-	0.0%
0105500 300020	INTEREST & COSTS-LATE TAXES	50,000	50,000	-	0.0%
0105503 300306	MV REGISTRATION (AGENT FEE)	28,000	28,000	-	0.0%
0105503 300307	NSF FEES	150	150	-	0.0%
0105504 300400	INTEREST EARNINGS	90,000	132,111	42,111	46.8%
0105504 300431	ATVS, SLEDS, ETC (AGENT FEE)	2,950	2,950	-	0.0%
0105504 300490	MISCELLANEOUS REVENUES	700	700	-	0.0%
0105504 300499	ADJUSTMENTS / WRITEOFFS	(1,000)	(1,000)	-	0.0%
<b>TOTAL FINANCE</b>		<b>2,082,316</b>	<b>2,124,427</b>	<b>42,111</b>	<b>2.0%</b>
<b>58</b>	<b>POLICE</b>				
0105802 300232	FED/STATE GRANT REIMBURSEMNTS	151,836	157,146	5,310	3.5%
0105803 300309	POLICE ALARM SYSTEM	1,000	1,000	-	0.0%
0105803 300310	OUTSIDE EXTRAS	4,000	4,000	-	0.0%
0105804 300433	COURT FEES	2,560	2,560	-	0.0%
0105804 300434	TOWING CONTRACT	8,000	8,000	-	0.0%
0105804 300490	MISCELLANEOUS REVENUES	8,500	8,500	-	0.0%
<b>TOTAL POLICE</b>		<b>175,896</b>	<b>181,206</b>	<b>5,310</b>	<b>3.0%</b>
<b>59</b>	<b>FIRE</b>				
0105901 300113	BURN PERMITS	200	200	-	0.0%
0105903 300310	OUTSIDE EXTRAS	2,500	2,500	-	0.0%
0105903 300406	COST RECOVERY/RESTITUTION	10,000	5,000	(5,000)	-50.0%
0105904 300435	AMBULANCE CONTRACT	199,158	218,250	19,092	9.6%
0105904 300490	MISCELLANEOUS REVENUES	300	300	-	0.0%
<b>TOTAL FIRE</b>		<b>212,158</b>	<b>226,250</b>	<b>14,092</b>	<b>6.6%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Estimated	\$\$ Change	% Change
<b>60</b>	<b>CODE</b>				
0106001	300105 BUILDING PERMITS	40,000	40,000	-	0.0%
0106001	300106 DIRECTIONAL SIGN PERMITS	200	200	-	0.0%
0106001	300107 ELECTRICAL PERMITS	15,000	15,000	-	0.0%
0106001	300108 OIL BURNER PERMITS	1,500	1,500	-	0.0%
0106001	300109 PLUMBING PERMITS	3,000	3,000	-	0.0%
0106001	300190 MISCELLANEOUS PERMITS	3,000	5,000	2,000	66.7%
0106003	300313 BOARD OF APPEALS	200	200	-	0.0%
0106003	300334 LAND USE VIOLATIONS	50	50	-	0.0%
0106003	300341 VACANT PROPERTY FEES	11,250	11,250	-	0.0%
<b>TOTAL CODE</b>		<b>74,200</b>	<b>76,200</b>	<b>2,000</b>	<b>2.7%</b>
<b>63</b>	<b>ANIMAL CONTROL</b>				
0106300	300436 ANIMAL CONTROL REVENUE	1,800	2,300	500	27.8%
<b>TOTAL ANIMAL CONTROL</b>		<b>1,800</b>	<b>2,300</b>	<b>500</b>	<b>27.8%</b>
<b>64</b>	<b>HEALTH AND HUMAN SERVICES</b>				
0106402	300203 GENERAL ASSIST - STATE REIMB	21,000	21,000	-	0.0%
0106404	300491 GENERAL ASSIST. - MISC	1,000	1,000	-	0.0%
<b>TOTAL HEALTH AND HUMAN SERVICES</b>		<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>0.0%</b>
<b>66</b>	<b>PUBLIC WORKS</b>				
0106601	300110 STREET OPENING PERMITS	2,500	2,500	-	0.0%
0106601	300112 POSTED RD OPERATING PERMIT FEE	200	200	-	0.0%
0106602	300201 DOT ROAD ASSISTANCE - URIP	130,000	130,000	-	0.0%
0106604	300490 MISCELLANEOUS REVENUES	14,000	14,000	-	0.0%
0106701	300111 LANDFILL PERMITS	1,125	1,125	-	0.0%
0106703	300319 DISPOSAL AREA USER FEES	20,000	18,000	(2,000)	-10.0%
0106703	300320 WASTE PLANT USER FEES	9,210	4,605	(4,605)	-50.0%
0106703	300339 PAYT BAG INCOME	2,000	2,000	-	0.0%
0106703	300340 LEAF BAGS	20	20	-	0.0%
0106704	300437 MRRA REIMBURSEMENT	1,000	1,000	-	0.0%
<b>TOTAL PUBLIC WORKS</b>		<b>180,055</b>	<b>173,450</b>	<b>(6,605)</b>	<b>-3.7%</b>
<b>67</b>	<b>PLANNING</b>				
0106783	300314 CONTRACT ZONING FEES	150	350	200	133.3%
0106783	300315 FILL & GRADING PLAN FEES	50	150	100	200.0%
0106783	300316 HOME DAY CARE FEES	75	75	-	0.0%
0106783	300317 SITE PLAN FEES	500	1,000	500	100.0%
0106783	300318 SUBDIVISION FEES	250	250	-	0.0%
<b>TOTAL PLANNING</b>		<b>1,025</b>	<b>1,825</b>	<b>800</b>	<b>78.0%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Estimated	\$\$ Change	% Change
<b>69</b>	<b>MISCELLANEOUS PROGRAMS</b>				
0106902	300200 STATE REVENUE SHARING	1,754,750	2,250,000	495,250	28.2%
0106902	300205 BETE REIMBURSEMENT FROM STATE	370,000	400,000	30,000	8.1%
0106902	300210 HOMESTEAD EXEMPTION REIMB	825,323	818,026	(7,297)	-0.9%
0106902	300211 VETERANS EXEMPTION REIMB	9,000	8,500	(500)	-5.6%
0106902	300213 TREE GROWTH EXEMPTION REIMB	400	400	-	0.0%
0106902	300215 SOLAR PANEL REIMB FROM STATE	-	500	500	
0106904	300003 PYMTS IN LIEU OF TAXES (PILOT)	45,000	42,000	(3,000)	-6.7%
0106904	300438 CABLE TV CONTRACT	115,000	115,000	-	0.0%
0106904	300439 PARKING LOT LEASES	6,726	6,866	140	2.1%
0106904	300490 MISCELLANEOUS REVENUES	5,000	5,000	-	0.0%
<b>TOTAL MISCELLANEOUS PROGRAMS</b>		<b>3,131,199</b>	<b>3,646,292</b>	<b>515,093</b>	<b>16.5%</b>
<b>71</b>	<b>PARKS &amp; RECREATION</b>				
0107103	300310 OUTSIDE EXTRAS	3,400	3,400	-	0.0%
0107103	300322 AUDITORIUM RENTAL	9,000	7,800	(1,200)	-13.3%
0107103	300335 INTERNET ACCESS FEES	140	140	-	0.0%
0107113	300323 CEMETERY FEES & LOTS SALES	15,000	15,000	-	0.0%
0107114	300444 WATERFRONT PARK RENTAL REVENUE	125	125	-	0.0%
0107114	300444 DOYLE FIELD REVENUE	10,000	10,000	-	0.0%
0107123	300324 AFTER SCHOOL PROGRAM	198,000	210,000	12,000	6.1%
0107123	300325 SPECIAL EVENTS	7,800	8,000	200	2.6%
0107123	300326 SPRING PROGRAM/LEAGUE	12,000	12,150	150	1.3%
0107123	300327 SUMMER PROGRAM/LEAGUE	124,000	153,200	29,200	23.5%
0107123	300328 FALL PROGRAM/LEAGUE	14,550	14,800	250	1.7%
0107123	300329 WINTER PROGRAM/LEAGUE	13,500	13,500	-	0.0%
0107124	300490 MISCELLANEOUS REVENUES	200	200	-	0.0%
0107133	300330 MUNI SWIMMING POOL ADMISS FEES	3,200	3,200	-	0.0%
<b>TOTAL PARKS &amp; RECREATION</b>		<b>410,915</b>	<b>451,515</b>	<b>40,600</b>	<b>9.9%</b>
<b>72</b>	<b>LIBRARY</b>				
0107203	300302 PASSPORTS	6,650	14,000	7,350	110.5%
0107203	300305 COPY/PRINTER/FAX CHARGES	2,220	2,220	-	0.0%
0107203	300331 NON-RESIDENT FEES	750	900	150	20.0%
0107204	300420 CONTRIBUTIONS / DONATIONS	2,500	2,500	-	0.0%
0107204	300445 FINES / LOST BOOKS	1,100	1,100	-	0.0%
<b>TOTAL LIBRARY</b>		<b>13,220</b>	<b>20,720</b>	<b>7,500</b>	<b>56.7%</b>

ACCOUNT #	DESCRIPTION	FY2023 Approved	FY2024 Estimated	\$\$ Change	% Change
<b>97</b>	<b>OPERATING TRANSFERS IN</b>				
0109700 300860	AMORTIZED DEBT SERVICE	1,554	515	(1,039)	-66.9%
0109700 300890	MGMT & OVERHD FEES - FROM WPCF	105,372	112,044	6,672	6.3%
0109700 300891	MGMT & OVERHD FEES - FROM WATR	92,820	98,532	5,712	6.2%
0109700 300894	TIF SPECIAL PROJECT FUND	757,643	743,517	(14,126)	-1.9%
0109700 300895	IMPACT FEE REVENUE	13,000	13,000	-	0.0%
<b>TOTAL OPERATING TRANSFERS IN</b>		<b>970,389</b>	<b>967,608</b>	<b>(2,781)</b>	<b>-0.3%</b>
<b>98</b>	<b>USE OF FUND BALANCE</b>				
0109800 300901	FUND BALANCE - UNDESIGNATED	588,570	545,000	(43,570)	-7.4%
<b>TOTAL USE OF FUND BALANCE</b>		<b>588,570</b>	<b>545,000</b>	<b>(43,570)</b>	<b>-7.4%</b>
<b>TOTAL CITY GENERAL FUND</b>		<b>7,892,093</b>	<b>8,467,093</b>	<b>575,000</b>	<b>7.3%</b>

## FUND BALANCE

### Fund Balance Recommendation for FY2024 Budget

We are recommending the City include \$545,000 of Fund Balance to support the FY2024 municipal budget. This is a reduction of \$43,570, or 7.4%, from the FY2023 budget. As the table at the end of this section shows, we expect to end this current fiscal year without needing to utilize any of the FY2023 budgeted funds.

We estimate that the City will end FY2023 with an Unassigned Fund Balance of \$7.5 million, which is a slight increase of just over \$65,000 from the end of FY22. This \$7.5 million would represent 17.5% (about 64 days' worth) of anticipated FY2023 operating expenses of \$42,765,285. Using \$545,000 of Fund Balance in FY24 could drop this to about 16.3% (59 days' worth) of operating expenses. However, our goal always is to end the fiscal year having taken in slightly more revenues and having expended less than budgeted, such that the City needs to use little or none of the Fund Balance budgeted. Ultimately, to maintain the City's financial health, we need to be adding incrementally to the overall fund balance on a consistent basis.

As always, it is important to remember that utilizing Fund Balance to support general operating expenses on a recurring basis is not sustainable. We are pleased that the City Council recognizes this and strives to maintain a sustainable level of fund balance use to ensure the City budget is structurally balanced.

### What is Fund Balance?

Fund Balance is a key measurement of the accumulation of all expenses and revenues since the municipal government's creation. It is not excess cash, although it is partially comprised of cash and investments. We might compare Fund Balance of a municipality to that of owner's equity in a private company. In the banking industry, oversight regulators focus in on "equity" as a key to the fiscal health of an institution. Minimum standards are established and monitored. It is not much different with the City of Brewer's Fund Balance.

Portions of Fund Balance called "*Non-Spendable*", "*Restricted*", and "*Assigned*" represent funds the Council has designated for some future spending purpose. "*Unassigned Fund Balance*" is the contingent fund maintained for many purposes. Some call this "surplus", but that term can be mis-construed by taxpayers as "*spendable without significant consequences*". Reviewing the unassigned portion of Fund Balance is, in essence, a focus on assuring long-term solvency—certainly an essential component of the entire City budgeting process.

## **What Role Does Fund Balance Play in a City's Finances?**

An important goal of a local government is to maintain a stable tax and revenue structure while providing the orderly delivery of desired and necessary services to residents. Fund Balance plays a key role in that stability. Achieving and maintaining a healthy Fund Balance gives the City of Brewer a strong fiscal foundation that allows it to respond to differing needs of the community. Depending on the size of the Fund Balance, this account can be drawn upon to respond to City Council directives such as the following:

- Provide working capital (cash) to avoid constant short-term borrowing
- Maintain the stability of its tax rate through occasional draw downs and, alternately, absorbing temporary excess revenues in good years
- Maintain or improve the City's credit standing
- Provide a fallback for any temporary economic uncertainty in tax growth
- Provide for unforeseen major capital or mandatory expenditures
- Allow absorption of large hits, such as abatements or lawsuits, without negatively impacting the tax rate in a particular year
- Fund initial expenditures of planned capital projects that have yet to be bonded
- Provide working capital for unexpected increases in uncollected taxes

Maintaining a proper minimum Fund Balance also provides evidence to the City's bondholders and bond rating agencies of the City's continuing financial stability and credit worthiness. In the financial marketplace, a sound Fund Balance and Fund Balance policy are credit strengths that result in lower borrowing costs for the city.

## **What Represents a "Healthy" Fund Balance?**

Fund Balance needs vary from community to community and depend on a number of factors, including the type and stability of revenues, the size and structure of the debt load, and the nature of expenditures. Before GASB Statement No. 34 changed fund balance to calculate it net of all liabilities, Unassigned Fund Balance for a municipality typically ranged from 5 to 15% of total operating expenses, with 8.3% (one month's operating expenses) being the typical minimum target.

Given the economic turmoil and uncertainty the country has been facing, industry experts have increased the recommended fund balance to as much as two months worth of operating expenses or higher depending on the community's particular situation. The City needs a healthy Fund Balance to be able to maintain its ability to respond to other unforeseen circumstances that may arise.

Another way to analyze the health of the Fund Balance looks at total Fund Balance as a percent of gross revenues. Bond rating agencies use this as one measure to determine the risk level of our bonds.

The chart below shows Brewer's actual Fund Balance for the last five fiscal years and projected Fund Balance for the current fiscal year.

**City of Brewer  
Fund Balance History and Ratios  
Fiscal Years 2018 to 2023  
(000s)**

	Fiscal Year Ending					
	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23
<b>FUND BALANCE</b>			(restated)			(estimated)
Unassigned	\$4,456	\$4,735	\$4,885	\$6,193	\$7,435	\$7,500
Non-spendable,restricted,committed	\$1,693	\$1,600	\$2,495	\$3,172	\$4,034	\$4,135
<b>TOTAL FUND BALANCE</b>	<b>\$6,148</b>	<b>\$6,335</b>	<b>\$7,380</b>	<b>\$9,366</b>	<b>\$11,469</b>	<b>\$11,635</b>
 <b>Operating Expenditures</b>	 \$37,781	 \$37,271	 \$39,889	 \$40,169	 \$41,015	 \$42,765
<b>Gross Revenues</b>	<b>\$37,693</b>	<b>\$37,457</b>	<b>\$40,932</b>	<b>\$42,155</b>	<b>\$43,118</b>	<b>\$44,968</b>
 <b>Unassgn. Fund Balance as % of Op. Exp.</b>	 11.8%	 12.7%	 12.2%	 15.4%	 18.1%	 17.5%
<b>Total Fund Balance as % of Gross Rev.</b>	<b>16.3%</b>	<b>16.9%</b>	<b>18.0%</b>	<b>22.2%</b>	<b>26.6%</b>	<b>25.9%</b>

**How Should the City of Brewer Approach Setting Its Fund Balance Level?**

This is a matter of examining all the objectives recommended by the City management staff to establish funding for known goals and to maintain fiscal health. Additionally, the City Council, as the legislative body, must perceive where the taxpayers wish to set their priorities for the greater good of the City. Then, the City Council must establish the delicate balance between short-term and long-term objectives. From this, we establish a target for fund balance for that year and prudent management says that it should be reviewed annually at budget time. Based upon changing conditions that target should be flexible in either its dollar amount or its percent in relation to total operating expenses.

**City of Brewer  
Capital Improvement Program  
FY 2024**

**Executive Summary**

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**Capital Spending Request**

Land, Buildings and Improvements	\$ 1,168,000
Roads and other Infrastructure	\$ 1,220,000
Vehicles and Equipment	<u>\$ 1,451,500</u>
Total	\$ 3,839,500

**Proposed Funding**

TIF Funds	\$ 1,145,000
ARPA and EPA Grant Funds	\$ 975,000
Transfer from the General Fund	\$ 198,300
Reallocated and Carryover CIP Funds	\$ 161,200
New Bond	<u>\$ 1,360,000</u>
Total	\$ 3,839,500

**Highlights of FY2024 Proposed Capital Spending**

The FY24 CIP proposal reflects the significant increase in costs we are seeing across the board for construction, infrastructure and equipment as well as the need to make investments now to avoid even larger expense in the future.

The City is proposing to use \$743,000 of the limited American Rescue Plan Act (ARPA) funds it received to mitigate the impact to taxpayers of the capital plan.

Some of the highlights of the FY2024 capital plan include the following:

- ◆ Use of ARPA funds to replace the 34-year-old metal halide lights at Doyle Field with a high efficiency LED system and to replace the City's oldest street sweeper, which is used to pick up the heft of materials on the roadway in the spring. Funds will also be used to expand the City's normal annual residential street paving program by 63%.
- ◆ In addition to an expanded residential paving program, the workplan proposes to complete the reconstruction of Parker Street and to repave a segment of Eastern Avenue to help avoid the need for a more significant reconstruction. It also includes funding for the City share of the South Main Street repaving scheduled for 2023.
- ◆ Further investment of TIF funds in the City's popular waterfront amenities, with a proposed music park and a holiday light installation along the Riverwalk Trail. The City is also setting aside TIF funds to acquire and develop more trail parking and to construct an amphitheater at Indian Trail Park, which will serve to increase the numbers of events at this location.

## **Impact on Taxes & Debt Service**

The \$1,360,000 in bond financing associated with the proposed capital plan would require approximately \$192,400 in debt service starting in FY2025. This represents \$138,000 in principal and an estimated \$54,400 in interest, assuming a 4% interest rate. This debt service would translate to approximately \$0.23 on the mil rate if we are not successful in finding other ways to offset this expense. Already, we know that scheduled debt retirement in FY2025 will cover more than three-quarters of this amount.

## **Reading and Understanding the CIP Spreadsheets**

The CIP spreadsheet showing the line item detail of proposed spending for FY24 through FY28 is attached. Key columns to focus upon are the “year”, which tells you the age of the item; and the “life” column, which is the realistic best guess of the useful operational life of the item. By dividing the “life” into the “replacement cost” we can then obtain the “annual funding” that is generally recommended to be raised in taxes each year to properly re-fund the equipment at the end of its useful life.

Notations in the “Funding Source” column the source(s) of financing for the project. “Realloc” refers to use of leftover funds from previously approved capital projects reallocated to the proposed projects. “Unalloc” refers to the use of unallocated CIP reserve funds (fund balance). “FY2023 Carryfwd” is the expected unspent monies from last year’s budget for that line item. Finally, the “FY2024 cash outlay” column is the projected real cost for capital expenditures in this new budget year. Carryforward monies, TIF, impact fees, and grant funds, if any, and the use of CIP reallocations and fund balance will reduce the amount of funds in the cash outlay column that the City will need to raise from taxes or bonding.

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## **CIP Basics**

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### **Purpose of a CIP Fund**

Contemporary budgeting suggests that a City should avoid future planning surprises by looking ahead for at least the next five years in projecting real dollar levels of capital funding requirements. Efficient use of a capital funding program allows the City to properly manage its funding needs and to confidently go out for a bond issue when major projects are to be done. Funding many smaller projects or equipment replacements annually through the creation of a capital improvement fund enables the City to pay cash and reflects a true replacement program built into the tax rate. This realizes lower interest costs from borrowing as well as increases the flexibility to respond to changing City needs. The elected officials would then have a finance mechanism in place (i.e., a business plan) prior to seriously considering or promoting any new capital facilities.

An annual review of a City’s capital requirements allows the governing body of the municipality to reconcile its capital funding needs with its operating needs. Besides providing an orderly schedule of future improvements, it also creates a device to

coordinate and establish priorities. A capital improvement plan also brings together a coordination of financial and operational planning in the community. Chapter 2 of the Brewer City Ordinances further delineates the complete review process. Lastly, an organized and implemented CIP plan enables the administrative staff of the municipality to better prepare a borrowing package that supports the reasons why a particular funding source might be the logical choice.

### **Definition of the CIP Fund**

Any tangible item that meets a minimum cost of \$5,000 and meets one of the following:

- Construction time extends to two or more years
- Project includes planning, engineering, and construction of any city building
- Replacement or acquisition of equipment with a life of at least five years
- Component upgrade that will add significant value or life but is not exclusively necessary to maintain the unit in operating condition
- Item that has smaller cost components but which is essentially “one project” if the aggregate cost is over \$5,000
- Any road construction work that has at least a ten year life
- Road paving work that is part of the annual paving program
- The City portion of a Federal or State Grant “capital” project and may include initial development costs of a future tangible project.

### **CIP Development Process**

A database of essential information that is compiled by requests from the various departments of the city will provide the backup to the new year’s budget request. This information is used to create “funding” requirements for the ongoing fund as well as “cash requirements” to support the request for actual purchase or construction slated in that new budget year. It is the responsibility of the department head to initially generate the long term planning strategy and data that formulates the capital needs list submitted to the City Manager for review. The Manager will complement those needs with other perceived needs communicated by the elected officials.

### **The CIP’s Crucial Role in Debt Management**

A capital improvement plan allows the City to manage its debt service in a manner that can be incorporated into the tax rate of the municipality without “sticker shock”. Generally, a healthy and well-managed City should coordinate the total spending level of capital improvements and debt service. By combining the two for analysis purposes only, the Council has the ability to properly evaluate any increases in desired capital spending compared against existing or new debt service from prior capital bonds. In other words, the Council cannot evaluate one component accurately without bringing into the equation the spending activity of the other. On the “capital” side, by creating and funding a replacement reserve from the tax base to fund most of the equipment on a “pay-as-you-go” cash basis, will protect a government’s borrowing capacity that may be needed in future years for major outlays that are beyond any current year’s resources.

A fiscally sound capital plan that is coupled with disciplined bonding fosters a healthy rating when long-term financing is undertaken. *(Funding the major structure projects by long term bond financing also lays a portion of the debt service burden more equitably on the future users of a long-life asset rather than creating heavier short-term burdens to the current taxpayers.)* Leasing is another option to consider and can be used if either paying in cash or issuing a long-term bond is not practical. This option may be considered when only heavy equipment or vehicles are on that year's shopping list. Leasing also allows the community to take advantage of the typical "non-appropriation clause" and return the equipment if the City Council simply does not choose to appropriate the monies for that year's payment. Leasing costs tend to generally be higher than general obligation bonding.

An infrastructure investment plan, such as Brewer's Waterfront Development Plan, as well as the action taken on it indicates that the community's governing body is willing to invest in itself by setting an example. It makes a statement to outside lenders as well as to prospective businesses that Brewer is making a commitment to investing in its infrastructure beyond its public school and general government sector. This also plays a critical role when seeking grants from Federal/ State agencies and matching funding is required. An outside agency is more apt to release funding to a community that is ready to accept the money responsibly and put it to good use rather than issuing a grant to a municipality without the completed capital investment mechanism in place.

### **The CIP's Role in the Budget Process**

The CIP Fund is a separate "Fund" that never closes unlike the General Fund, which truly is an "operating" fund to run all the City's departments for one year. The Capital Fund has its own reserve and its own monies. A separate budget approval of the CIP Fund will authorize (appropriate) the spending of those monies on capital items through the normal procurement process. Individual project overspending would be charged to the unallocated CIP reserve and under spent items would be credited back to the reserve at fiscal year end each year. Other "revenues" made available to the CIP fund may come from the General Fund tax dollars or dedicated revenue sources such as grants as well as allocated interest income.

**City of Brewer  
Capital Improvement Program  
FY 2024**

**Project Descriptions**

**EQUIPMENT -- \$851,500 TOTAL**

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**Wide Format Plotter/Scanner - \$15,000** Funds replacement of the Assessing Department's wide format plotter/scanner, which is used to print the tax maps and scan plans, surveys, and other large format documents brought into City Hall by property owners or other departments.

**Police Cruiser - \$54,000** Funds replacement of one of the City's oldest marked cruisers. Includes funds to mark and equip vehicle for patrol use.

**Police Radio Trunk Repeaters - \$10,000** Adds repeaters to the trunks of five cruisers to enhance officers' ability to communicate with dispatch by portable radios when they are in areas with limited radio coverage.

**Police Handguns - \$15,000** Replacement of existing handguns, optical sights and holsters. Price reflects trading in old stock.

**Fire Portable Radios - \$12,000** Purchase of portable radios that are DMR (digital mobile radio) compatible for individual firefighters to communicate in the field.

**Fire UTV Equipment - \$16,000** Funds outfitting the UTV with a skid tank, mobile radio and trailer so it can be used for wildland firefighting.

**Public Works Pickup With Plow - \$55,000** Replacement unit #406, a 2015 F250 4x4 with plow. This pickup is the shop truck used by the maintenance staff and is due for replacement.

**Public Works Grader - \$310,000** Replacement of unit #414, a 1988 140G Caterpillar Grader. This machine was refurbished back in 2009, but is now due for replacement. The City's grader is used to brush over gravel roads, fine grading on projects, plow and scrape ice from roads as needed in the winter months, and was a critical piece of equipment use to break up ice pack on roads following the ice storm of 1998.

**Public Works Sweeper - \$300,000** Replacement of unit #430, a 2016 Elgin mechanical highway sweeper. This sweeper is our workhorse, used to pick up the heft of material off roadways in the spring. We propose to use a portion of the City's American Rescue Plan Act (ARPA) funds to pay for this important piece of equipment.

**Signal Coordination Radios - \$30,000**

Replacement of the existing wireless radios for the signal coordination project on Wilson Street. The radios are all beyond their intended service life and failure of one radio causes the entire corridor to be out of sync.

**Signal Preemption Sensor Replacement - \$12,000**

This project looks to complete the project started in FY2023 to replace failed preemption equipment in several signalized intersections in various locations in the City. Preemption sensors are beneficial in aiding emergency personnel to get where they need to get to quicker and safer by giving them the priority at intersections.

**Parks and Rec Riding Mower Replacement - \$15,000**

Replacement of 8-year-old 60" zero-turn mower, Unit #608. This piece of equipment is used daily for mowing parks, athletic fields, and municipal grounds during the growing season.

**Parks and Rec Floor Scrubber - \$7,500**

Replacement of an aging machine. The automatic floor scrubber is used daily and is a primary piece of equipment in keeping the floors in the community center clean and attractive.

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**MINOR STRUCTURES AND RENOVATIONS -- \$773,000 TOTAL**

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**Center St Revitalization Planning Study - \$75,000**

This project looks to improve the pedestrian connectivity, replace failing storm drain, and provide key infrastructure improvements to the Center Street area (from North Main to Somerset Street). This project will also widen the sidewalk on the lower section of Wilson Street to improve pedestrian mobility. This FY2024 funding is for the planning phase of the project which will be split with Maine DOT on a 50/50 basis. Once this phase is completed, MaineDOT will be applying for a RAISE grant for construction through the USDOT. To be funded with TIF monies.

**Green Point Road Facility Paving - \$160,000**

Paving/milling of Green Point facility yard and parking areas. The facility is now over 20 years old, and the paved areas are greatly in need of repairs and repaving.

**Doyle Field Lights - \$530,000**

Replacement of the 34-year-old athletic lighting system on Doyle Field. The current metal halide lighting system has outlived its useful life contributing to inefficient lighting, costly repairs and difficulty finding replacement parts. A new LED lighting system will substantially reduce energy use, provide safer and more consistent lighting and provide the potential for additional use of the facility. The City has received a \$232,000 federal grant, which will cover over 40% of the project cost. We propose to use American Rescue Plan Act (ARPA) funds to cover the City's \$298,000 share of project costs.

**Ferris Center Stage Curtains - \$8,000**

The front stage curtain is becoming worn and needs to be replaced before becoming unsightly.

## **PAVING PROJECTS/STREET RECONSTRUCTION -- \$975,000 TOTAL**

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### **Paving- \$375,000**

Funds the City's annual street paving program. This year, we propose to augment the regular program with an additional \$145,000 of American Rescue Plan Act (ARPA) funds to increase the number of residential streets that can be repaved.

### **General Road Construction - \$35,000**

Funds unanticipated road related projects that come up throughout the year, including complete reconstruction or new construction of City sidewalks and unanticipated costs associated with annual resurfacing. The need for these general funds was identified a number of years ago and has proved useful in addressing a wide variety of needs that arise throughout the year.

### **Eastern Ave Shim and Overlay - \$175,000**

This project will shim and overlay the section of Eastern Avenue from Oak Grove Drive to Pierce Road. This section of roadway is in fair condition with minimal base repairs needed. This preventative treatment will extend the life of this section for 5 to 10 years and avoid an expensive reconstruction project in the near future.

### **South Main Street Resurface - \$165,000**

City's 10% matching funds for the MDOT project that will resurface South Main Street from Wilson to Abbott Streets. Construction estimated for 2023 or early 2024.

### **Parker Street (Upper) Reconstruction - \$200,000**

This project is the third and final phase in the reconstruction of Parker Street. This project will rebuild the sidewalk in this section and then resurfacing the roadway from the train tracks to Wilson Street.

### **Survey for Pierce Rd and Elm St Projects - \$25,000**

This project is to complete survey work for the upcoming MPI paving projects on Pierce Road and Elm Street, so that the Engineering Department can complete the design in the winter of 2023/2024.

## **MAJOR STRUCTURES -- \$1,240,000 TOTAL**

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### **Storm Drain Evaluation – Phase V – \$25,000**

This funds the next phase of the City's storm drain evaluation project. This work has proven beneficial already as it helps us to plan any storm drain repairs prior to resurfacing roadways and gives us an overall snap shot of the state of the storm drain system. This phase will be looking at the Maple Street area.

### **Stormwater Drain – Canterbury– \$20,000**

This funding is for the purchase of the materials needed to do storm drain improvements on Canterbury Road. Public Works is planning to do the work this summer and this funding will buy the drainage structures and pipes necessary to complete the work.

**Stormwater Drain – Tannery Brook Outfall – \$25,000** This project will repair the concrete headwall for the 6’ diameter storm drain outfall near the Hardy Street pump station. The concrete at the bottom of the headwall is becoming undermined and beginning to deteriorate. This project will remove the decaying concrete and reform the bottom portion of the headwall.

**Stormwater Drain – Wilson Street – \$100,000** Phase III of our city-wide stormwater evaluation project identified a failing section of storm drain under Wilson Street between Taco Bell and Aubuchon. This project will be replacing that section of storm drain in preparation for repaving of Wilson Street in the future.

**Property Acquisitions – \$500,000** This would add to the reserve of funds available to purchase key property that comes available in the City, with a primary focus on the waterfront area. Obtaining ownership would allow the City to better control the development outcomes on sites of strategic importance. In particular, the expansion of the Riverwalk trail has increased demand for parking near the trail. Acquiring one or more parcels will allow the City to create more public parking specifically for trail use. Funded with TIF.

**Trail Holiday Lights – \$20,000** Funding would allow installation of additional electrical capacity and outlets in the Children’s Garden and the installation of holiday lights on trees in the Children’s Garden section of the Riverwalk Trail. These lights will be used during holiday season, as well as on summer evenings and will be visible from the across the river. Funded with TIF.

**Trail Music Park – \$50,000** These funds would be used to purchase and install music equipment for children (or anyone) to play along the Riverwalk trail. This adds another element for people to enjoy on the Riverwalk trail. The equipment would be similar to that at the Coastal Botanical Garden in Boothbay. Funded with TIF.

**Trail Public Parking – \$200,000** Once we acquire land for a parking lot, we will need to demolish any existing structures and construct a parking lot. The lot will be used to accommodate the many trail users that come to the area each day. Funded with TIF.

**Indian Trail Park Amphitheater – \$300,000** A theatre company currently puts on shows at Indian Trail Park in the summer months; this project will upgrade the venue adding granite seating so that the audience no longer has to sit on the ground. The project will also add a handicap accessible walkway down to the seating area. These improvements will enhance music and theater performances in the park and will serve to increase the numbers of events at this location. Funded with TIF.

## FY2024 Capital Improvement Program

**Karen Fussell:**  
\$298,000 = ARPA  
\$232,000 = EPA grant  
\$530,000

## City of Brewer -- CIP Funding Reallocations

MUNIS Account #		FUNDING SOURCES	Beginning	Proposed	Ending
Org	Obj		Balance	Reallocation	Balance
0510120	551017	72031 Library Bldg Imprv--Wndws/Entry	5,100	(5,100)	-
0510130	551031	Library Computer Replacement	3,316	(3,316)	-
0510132	511205	Police Unmarked/Admin Vehicles	2,298	(2,100)	198
0510113	551346	66501 STORM DRAIN-eval PHII-SHRWD,SUNST	5,000	(5,000)	-
0510113	551346	66502 STORM DRAIN-eval PHIII-WILSN,STATE	2,000	(2,000)	-
0510113	551600	Strmwtr Drainage Imprvmnts	817	(817)	-
0510113	551600	66503 Strmwtr Drain - Sherwood (LtIJohn,MdMarion)	21,146	(21,145)	1
0510113	551600	66504 Strmwtr Drain - Adams Court	6,398	(6,398)	-
0510113	551600	66508 Strmwtr Drain - Madison	23,768	(23,768)	-
0510113	551600	66510 Strmwtr Drain - Silk St Underdrain	3,748	(3,748)	-
0510113	551644	PAVING-Dirigo, Sparks, Grntpt (part), Bartlett Resurface	73,228	(50,000)	23,228
0510133	551396	#424 DUMP/PLOW/SNDR 2 AXL	14,002	(14,002)	-
0510133	551398	#425 1T DUMP/PLOW/SNDR	9,559	(9,559)	-
0510133	551637	Snow Pusher Blade 12'	1,520	(1,520)	-
0510124	551458	Auditorium Generator	5,000	(5,000)	-
0510134	551405	60" Mower	1,901	(1,901)	-
0510140	551090	CIP-Unallocated Reserve	76,739	(1,826)	74,913
<b>Total Funds to be Reallocated</b>				<b><u>(157,200)</u></b>	

## City of Brewer -- CIP Funding Reallocations

Org	Obj	PROPOSED USES	USE	SOURCE
<b>0510132</b>	<b>551200</b>	<b>Police Cruiser</b>	<b>7,200</b>	
0510120	551017 72031	Library Bldg Imprv--Wndws/Entry		5,100
0510132	551205	Police Unmarked/Admin Vehicles		2,100
			<u>7,200</u>	<u>7,200</u>
<b>0510132</b>	<b>551</b>	<b>Police Radio Trunk Repeaters</b>	<b>10,000</b>	
0510133	551398	#425 1T DUMP/PLOW/SNDR		9,559
0510140	551090	CIP-Unallocated Reserve		441
			<u>10,000</u>	<u>10,000</u>
<b>0510133</b>	<b>551604</b>	<b>#406 F250 Truck w/ plow (old #427)</b>	<b>35,000</b>	
0510130	551031	Library Computer Replacement		3,316
0510113	551644	PAVING-Dirigo, Sparks, Grntpt (part), Bartlett Resurface		15,000
0510133	551396	#424 DUMP/PLOW/SNDR 2 AXL		14,002
0510133	551637	Snow Pusher Blade 12'		1,520
0510140	551090	CIP-Unallocated Reserve		1,162
			<u>35,000</u>	<u>35,000</u>
<b>0510113</b>	<b>551310</b>	<b>General Road Construction</b>	<b>35,000</b>	
0510113	551644	PAVING-Dirigo, Sparks, Grntpt, Bartlett Resurface		35,000
			<u>35,000</u>	<u>35,000</u>
<b>0510113</b>	<b>551346 665</b>	<b>Storm Drain - City Wide Eval Phase V</b>	<b>25,000</b>	
0510113	551346 66501	STORM DRAIN-eval PHII-SHRWD,SUNST		5,000
0510113	551346 66502	STORM DRAIN-eval PHIII-WILSN,STATE		2,000
0510113	551600 66503	Strmwtr Drain - Sherwood (LtlJohn,MdMarion)		18,000
			<u>25,000</u>	<u>25,000</u>
<b>0510113</b>	<b>551600 665</b>	<b>Storm Drain Imprvmnts-Canterbury Rd</b>	<b>20,000</b>	
0510113	551600 66508	Strmwtr Drain - Madison		20,000
			<u>20,000</u>	<u>20,000</u>
<b>0510113</b>	<b>551600 665</b>	<b>Storm Drain Imprvmnts-Tannery Brook Outfall Repair</b>	<b>25,000</b>	
0510113	551600	Strmwtr Drainage Imprvmnts		817
0510113	551600 66503	Strmwtr Drain - Sherwood (LtlJohn,MdMarion)		3,145
0510113	551600 66504	Strmwtr Drain - Adams Court		6,398
0510113	551600 66508	Strmwtr Drain - Madison		3,768
0510113	551600 66510	Strmwtr Drain - Silk St Underdrain		3,748
0510124	551458	Auditorium Generator		5,000
0510134	551405	60" Mower		1,901
0510140	551090	CIP-Unallocated Reserve		223
			<u>25,000</u>	<u>25,000</u>
<b>TOTAL</b>			<b><u>157,200</u></b>	<b><u>157,200</u></b>

# FY2024 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	ANNUAL LIFE	Funding Source	CARRYFWD	FY2023	CASH OUTLAY	FY2024	FY2025	FY2026	FY2027	FY2028
<b>EQUIPMENT</b>																
<b>CITY HALL</b>																
0510130-551004	COMPUTER HARDWARE & SOFTWARE	various	5	various	65,000	13,000										7,500
0510130-551018	ENERGY EFFICIENCY EQUIP & IMPRVMTS	2009	10	2019	25,000	2,500	0						25,000		50,000	
0510130-551022	PARKING LOT LIGHT IMPROVEMENTS	2013	15	2028	25,000	1,667										25,000
	COPIERS	2019	5	2024	25,000	5,000	0				0		25,000			
	COUNCIL CHAMBER HYBRID MTG TECH	2022	6	2028	15,000	2,500	4						10,000			15,000
	SURVEILLANCE SYSTEM	2013	5	2018	8,000	1,600	0									
0510130-551028	WIDE FORMAT PRINTER/SCANNER/COPIER	2014	7	2021	15,000	2,143	0	GF xfr			15,000		12,500			
	GIS-ORTHOMAGERY	2014	5	2019	12,500	1,900	4									
	GIS-UPDATES / IMPLEMENTATION	2015	5	2020	28,000	5,600	0			0	15,000		72,500	25,000	50,000	28,000
<b>CITY HALL TOTALS</b>																
<b>PUBLIC SAFETY</b>																
0510132-551200	POLICE CRUISER	annual	5	annual	54,000	54,000		realloc/GF xfr	2,000			54,000	54,000	54,000	55,000	55,000
0510132-551205	POLICE UNMARKED/ADMIN VEHICLES	various	10	various	52,000	52,000							55,000			
0510132-551222	POLICE RADIO REPEATER	2017	10	2027	10,000	1,000	3								10,000	
	POLICE RADIO TRUNK REPEATERS	various	5	various	20,000	8,000		realloc			10,000		20,000		20,000	
0510132-551209	POLICE COMPUTER SERVERS	2012	9	2021	30,000	3,333	0									
0510132-551210	POLICE IN CAR CAMERAS	2019	5	2024	65,000	13,000	0									
0510132-551213	POLICE BODY & CAR CAMERAS	various	5	various	10,000	10,000										
0510132-551218	POLICE COMPUTER REPLACEMENT	2017	5	2022	13,000	2,600	0						65,000		31,000	
	POLICE FORENSICS SYSTEM	2018	5	2023	12,000	2,400	0						22,000	15,000		
0510132-551237	POLICE TASERS	2015	8	2023	30,000	3,750	0							30,000		12,000
	POLICE USE OF FORCE SIMULATOR	2014	8	2022	15,000	1,875	0	GF xfr			15,000					
0510132-551232	POLICE HANDGUNS	2018	10	2028	44,000	4,400	4									
0510132-551236	FIRE P/U UTILITY W PLOW	2001	20	2028	1,400,000	70,000	4									44,000
	FIRE PIERCE LADDER TRUCK #305															1,400,000
	FIRE PORTABLE RADIOS	2019	10	2029	35,000	3,500	5	GF xfr			12,000		46,000			
0510132-551208	FIRE STAFF VEHICLE	2016	10	2026	5,000	500					0					
0510132-551228	FIRE Gas meters to detect natural gases	2018	10	2028	20,000	2,000								5,000		
0510132-551233	FIRE HOSE															20,000
	FIRE UTV							GF xfr			16,000					
<b>PUBLIC SAFETY TOTALS</b>																
									2,000		107,000		262,000	159,000	116,000	1,586,000
<b>PUBLIC WORKS DEPARTMENT</b>																
<b>PICKUP/LIGHT TRUCKS</b>																
0510133-551619	#409 Ford F-150	2017	8	2025	28,000	3,500	1						28,000			
0510133-551620	#415 FORD F350 1T DUMP	2017	10	2027	42,000	4,200	3								42,000	
	#412 1998 CHEV. 3500HD RACK TK	2002	8	2010	60,000	7,500	0				0			60,000		
0510133-551385	#407 FORD F-250 CREW CAB	2020	8	2028	50,000	6,250	4				0			50,000		
0510133-551367	#405 FORD F150 PICKUP	2020	8	2028	30,000	3,750	4				0					30,000
0510133-551603	#404 GMC PICKUP (old #413)	2015	8	2023	40,000	5,000	0				0		40,000			
	#406 F250 Truck w/ plow (old #427)	2015	8	2023	55,000	6,875	0	realloc/bond			55,000					
<b>PLOW TRUCKS, ETC</b>																
0510133-551350	#431 STERLIN MULTI USE	2017	8	2025	195,000	24,375	1						195,000			
0510133-551393	#445 INTERNATIONAL TRACTOR	1999	10	2009	85,000	8,500	0									
	#422 WESTERN STAR 4700 WHEELER	2013	8	2021	145,000	18,125	0									
0510133-551376	#423 INTERNTL 7300SFA DUMP	2020	8	2028	150,000	18,750	4									150,000
0510133-551368	#439 STERLING PLOW/SANDER	2018	8	2026	140,000	17,500	2							140,000		
	#433 FREIGHTLINER PLOW/ SANDER	2017	10	2027	130,000	13,000	3								130,000	

# FY2024 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LEFT	Funding Source	FY2023 CARRYFWD	CASH OUTLAY FY2024	FY2025	FY2026	FY2027	FY2028
<b>EXCAVATORS/BACKHOES</b>														
0510133-551624	#432 CASE 580 BACKHOE/LOADER	2018	8	2026	130,000	16,250	2				130,000			
	#414 CAT 140G GRADER (rebuilt Aug 09)	1988	30	2018	310,000	10,333	0	bond		310,000				
0510133-551359	#436 CASE 721B LOAD	2016	8	2024	170,000	21,250	0			0	170,000			
<b>OTHER EQUIPMENT</b>														
0510133-551383	#430 ELGIN SWEEPER	2016	8	2024	300,000	37,500	0	ARPA		300,000			215,000	
0510133-551383	RAVO VACUUM SWEEPER #449	2019	8	2027	215,000	26,875	3							
	#419 TRACKLESS MTS SIDEWALK PLOW	2013	10	2023	160,000	16,000	0			0	160,000			
	LOWBED TRAILER #443	2007	20	2027	32,000	1,600	3						32,000	
	1998 rebuilt LANDFILL COMPACTOR #421	2012	15	2027	150,000	10,000	3						150,000	
0510133-551607	BRINE TANK	2017	10	2027	20,000	2,000	3						20,000	
0510133-551606	MOBILE HEAVY LIFT SYSTEM	2016	10	2026	50,000	5,000	2					50,000		
0510133-551363	FLAIL MOWER HEAD	2018	10	2028	10,000	1,000	4							10,000
<b>PUBLIC WORKS TOTALS</b>														
						0				665,000	723,000	300,000	589,000	190,000
<b>TRAFFIC SIGNALS - Parkway S/Wilson Intersection (BACTS proj 10% share WIN: 026356.00)</b>														
0510133-551643	Parkway South Pedestrian Safety Project - MDOT Heads Up 80/20									0	25,000			
0510133-551642	SIGNAL COORDINATION RADIOS - Replacement - Wilson St Corridor							GF nlr		30,000				
0510133-551609	TRAFFIC SIGNAL BATTERY BACKUPS		15							0	30,000			
0510133-551317-00479	Signal Preemption - Sensor Replacement		10					GF nlr	2,000	12,000				
0510113-551308	LED STREET LIGHTS	2018	20	2038	420,000	21,000	14			0	20,000	20,000	20,000	20,000
<b>SIGNAL-LIGHTS TOTALS</b>														
						2,000				42,000	110,000	20,000	20,000	20,000
<b>ENGINEERING EQUIPMENT</b>														
0510133-551355	ENGINEERING PICKUP (2019 Toyota Highland	2020	8	2028	40,000	5,000	4							
0510133-551362	WIDE FORMAT SCANNER/PRINTER	2017	10	2027	15,000	1,500	3						15,000	
<b>ENGINEERING TOTALS</b>														
						0				0	0	0	15,000	40,000
<b>PARKS, CEMETERIES &amp; RECREATION VEHICLES</b>														
0510134-551447	REC FORD F150 1/2 TON PICKUP	2014	8	2022	38,000	4,750	0			0		38,000		
0510134-551428	4x4 PICKUP WITH PLOW	2017	8	2025	40,000	5,000	1				40,000			
0510134-551408	REC #640 FORD F150 CREWCAB	2020	8	2028	30,000	3,750	4							30,000
<b>MOWERS &amp; OTHER EQUIPMENT</b>														
0510134-551429	60" KUBOTA RIDING MOWER	2017	8	2025	15,000	1,875	1				15,000			
0510134-551429	60" DIESEL RIDING MOWER - SKAGG	2016	8	2024	15,000	1,875	0	GF nlr		15,000				
	TOPDRESSER	1997	25	2022	15,000	600	0					15,000		
0510134-551452	ATHLETIC FIELD PRO GROOMER	2017	8	2025	6,000	750	1				6,000			
0510134-551439	60" RIDING MOWER-WOODLAWN	2018	7	2025	12,000	1,714	1					12,000		
0510134-551430	COPIER	2019	8	2027	5,000	625	3						5,000	
0510134-551445	UTIL VEHICLE ATHLETIC FIELDS (604)	2013	9	2022	10,000	1,111	0			0	11,000			
0510134-551453	UTILITY VEHICLE ATHLETIC FIELDS	2017	9	2026	10,000	1,111	2					10,000		
0510134-551448	AUD AUTOMATIC FLOOR SCRUBBER	2015	8	2023	6,000	750	0	GF nlr		7,500				
<b>PARKS, CEMETERIES &amp; RECREATION TOTALS</b>														
						0				22,500	72,000	75,000	5,000	30,000
0510130-551031	LIBRARY COMPUTER REPLACEMENT	various	5	various		5,000								10,000
<b>EQUIPMENT TOTALS</b>														
						4,000				851,500	1,239,500	579,000	795,000	1,951,500

# FY2024 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING LEFT	Funding Source	CARRYFWD	CASH OUTLAY	FY2025	FY2026	FY2027	FY2028
<b>MINOR STRUCTURES &amp; RENOVATIONS</b>													
<b>PUBLIC SAFETY</b>													
<b>PUBLIC SAFETY BLDG IMPROVEMENTS</b>													
<b>PUBLIC SAFETY TOTAL</b>													
0510122-551229										15,000		15,000	
<b>PUBLIC WORKS BLDG--lighting retrofit</b>													
0510123-551306	CENTER ST REVITALIZATION - PED IMPRVMTS - VPI	2015	10	2025	40,000		TIF		75,000	40,000			
	PENDLETON ST SIDEWALK RECONSTRUCTION								0	250,000			
	GREENPT RD FACILITY PAVING	15					bond		160,000				
	GREENPT RD FACILITY - SOLAR INSTALL								0	425,000			
	PLANNING DEPT STORAGE ROOM								0		100,000		
<b>PUBLIC WORKS/ENGINEERING/PLANNING TOTAL</b>													
<b>PARKS</b>													
	PARKS STORAGE GARAGE	2001	25	2026	35,000	1,400	2						
0510124-551417	EASTERN PLAYGROUND	2008	20	2028	45,000	2,250	4				35,000		45,000
0510124-551403	PENDLETON RINK	2009	15	2024	30,000	2,000	0						
0510124-551450	REPAVE SUNSET BB COURT	2016	10	2026	20,000	2,000	2			30,000	20,000		
	MAPLE STREET BACKSTOP	1998	30	2028	7,500	250	4						7,500
	FLING STREET PLAYGROUND	1998	30	2028	35,000	1,167	4			7,000			35,000
0510124-551431	FLING STREET FENCE REPLACEMENT	2009	10	2019	7,000	700	0		0		10,000		10,000
	Parks Improvements												
<b>PARKS TOTAL</b>													
<b>CEMETERY</b>													
	OAK HILL PAVING	2000	15	2015	25,000	1,667	0			25,000	15,000		
0510124-551404	OAK HILL MONUMENT REPAIR	2016	15	2031	15,000	1,000	7						
0510104-551449	WOODLAWN PAVING	2016	10	2026	30,000	3,000	2				30,000		
	WOODLAWN GARAGE	1998	30	2028	7,500	250	4						7,500
<b>CEMETERY TOTAL</b>													
<b>POOL</b>													
	POOL REHABILITATION	2017	15	2032	100,000	6,667	8		0	100,000			
0510124-551432	BATHHOUSE REHABILITATION	1994	25	2019	60,000	2,400	0			20,000			
<b>POOL TOTAL</b>													
<b>RECREATION</b>													
<b>SCOREBOARD</b>													
	DOYLE FIELD LIGHTS	2010	15	2025	10,000	667	1			10,000			
	AUDITORIUM REHABILITATION	1988	30	2018	75,000	2,500	0						
	AUDIT-REPLACE BASEMENT FLOOR	2000	25	2025	750,000	30,000	1						
	AUD GYM FLOOR LIGHTING	2003	25	2028	13,500	540	4			750,000			13,500
	AUD HEATING SOFTWARE	2002	20	2022	16,500	825	0			16,500			
0510134-551433	AUD BUILDING IMPRVMTS	2017	10	2027	17,500	1,750	3						
0510124-551427	AUD BUILDING IMPRVMTS	ongoing											
	AUDITORIUM ROOF REPLACEMENT	2006	20	2026	70,000	3,500	2			10,000		17,500	
0510104-551435	AUDITORIUM PARKING LOT REPAVE	2010	15	2025	120,000	8,000	1			70,000		12,000	
0510121-551444	AUD STAGE CURTAINS	2012	10	2022	8,000	800	0			120,000			
0510134-551407	AUD. MARQUEE UPGRADES	2015	10	2025	35,000	3,500	1		8,000	35,000			
<b>RECREATION TOTAL</b>													



## FY2024 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING LEFT	Funding Source	FY2023 CARRYFWD	CASH OUTLAY				
									FY2024	FY2025	FY2026	FY2027	FY2028
	<b>WATERFRONT</b>												
0510101-551100	PROPERTY ACQUISITIONS	2014	5				TIF		500,000				
0510121-551102	TRAIL SECURITY SYSTEM						TIF			500,000			50,000
0510121-551102-XXXXX	TRAIL HOLIDAY LIGHT DISPLAY						TIF		20,000				
0510121-551102-XXXXX	TRAIL MUSIC PARK						TIF		50,000				
0510121-551102-XXXXX	TRAIL PUBLIC PARKING						TIF		200,000	250,000			
	INDIAN TRAIL PARK AMPHITHEATER						TIF		300,000	100,000			
	BUSINESS DEVELOPMT REVOLV LOAN FUND						TIF			50,000	50,000	50,000	
0510140-551110	<b>WATERFRONT TOTAL</b>							0	1,070,000	400,000	550,000	50,000	50,000
	<b>MAJOR STRUCTURES TOTALS</b>							0	1,240,000	820,000	865,000	3,695,000	995,000
	<b>CIP BOND FINANCING COST</b>								-	10,000	10,000	10,000	10,000
0510140-551000	<b>CIP GRAND TOTAL</b>							4,000	3,839,500	6,833,000	2,959,000	4,914,500	3,370,000
	<b>CIP FUNDING</b>												
	REALLOCATED CIP FUNDS								157,200				
	CARRYFORWARD ALLOCATED CIP								4,000				
	TRANSFER FROM GENERAL FUND								198,300				
	TIF SPECIAL PROJECT FUNDS								1,145,000				
	GRANTS/REIMBURSEMENTS								975,000				
	<b>Subtotal Funding</b>								2,479,500	0	0	0	0
	<b>PROPERTY TAXES / BOND REQUIRED</b>								1,360,000				
	<b>Grand Total CIP Funding</b>								3,839,500				

# DEBT SERVICE

## Definition / Use of Debt

Prudent selection of the type of debt (long term bonds, equipment bonds, leases, etc.) has its advantages when financing is required and the large purchase cannot be readily financed in house. The City of Brewer has used all of these financing methods in the past.

State Law restricts the amount of debt that a municipality may incur by limiting it to a percentage of the total assessed value of the City. This is similar to the way banks limit the amount an individual may borrow to a standard debt ratio that compares the borrower's total indebtedness with their net worth. Specific restrictions are outlined in 30A MRSA, S#5072. The statutory debt limits of 15% of State taxable valuation are considered by most investment counselors to be too high.

In Brewer's case, a ceiling of 7.5% is the statutory maximum for each General Purpose Debt and Enterprise Debt. The 2023 State Valuation for Brewer is \$910,650,000. The maximum allowable General Fund debt would be 7.5% of this amount, or \$68,298,750. General fund debt on June 30, 2023 will be \$14,568,964, or 1.6%, of Brewer's State Valuation, a decrease of 0.1% from last year. Water Pollution Control Facility debt on June 30, 2023 will be \$9,891,926, or 1.1%, and Water Department debt will be \$10,621,043, or 1.2%.

## Long Term Debt

Bonds of long-term duration (between 10 and 30 years) are typically best used for major capital projects such as schools, municipal buildings, major road construction, etc. The governing body of the community would typically issue long term debt for any or all of the following reasons:

- To spread the cost of the project over the life of the asset on to the taxpayers who will directly benefit from the project
- To avoid the difficult spike in taxpayer rates caused by using short term debt, current cash (taxes) or fund balance
- To maintain a tax rate as low as possible while making necessary infrastructure improvements
- To take advantage of current low bond interest rates in order to finance some delayed capital construction

## **Types of Long Term Debt-**

- 1) *General Obligation Bonds.* These General Purpose bonds are issued by the municipality and obligate all the taxpayer's property in the community as well as the City's property to be pledged to repay those bonds through taxation. This is the most common form of Long Term Debt because the best interest rates can be obtained by pledging all the assets of the City. These are typically issued on a tax-exempt basis, but can be issued as taxable bonds when the City is involved in a Public/Private economic development partnership.

- 2) *Revenue Bonds*. These are generally issued when dedicated sources of revenue are to be used exclusively for the debt service. An enterprise fund, such as a wastewater facility, might be an example if those additional user fees only, would be dedicated to repay the debt. However, the interest on these bonds is higher as the limited scope of the revenue stream is not as stable as the *General Obligation Bond*.

### **Short Term Bonds or Capital Equipment Bonds**

These funding mechanisms are used when the assets being purchased are heavy vehicles, plows, graders, fire trucks, smaller construction projects, etc. For instance, a plow truck with an eight to ten year life should not use a long-term debt funding mechanism of 20 to 30 years. Additionally, the lending entity may not encourage this practice through its quote of charging higher interest rates on debt of longer duration. These notes are usually for five to eight years. The advantage of procuring monies through this method of borrowing is that the web of lending entities may be quite an extensive list of issuers, thus the community may be able to receive very competitive terms from local banks.

### **Capital Leases**

This funding option is not so complicated as far as the legal process and is usually chosen when smaller projects and equipment are involved which can be easily leased because of the marketability of the items. A new fire truck or a sweeper on a ten-year lease might be fair examples. The advantage to the community can be from the wide variety of banks/companies bidding on the financing. This creates flexible leasing options where the City can choose an arrangement that works best in the long run for the financial or operational planning of the City. Another key advantage is that most leases have what is called a “non-appropriation clause” that basically allows the City to terminate the lease contract and its lease payment obligation by simply not appropriating the monies to fund that year’s lease payment. The result is that the City must return the equipment without any other obligations.

Some communities use the “leasing” option because it does not count as debt in calculating its debt ratios and total borrowing and it is also easier to sign a lease versus the more restrictive processes needed for issuing debt, such as special city charter votes, public hearings, opinions of bond Counsel, etc. Leasing does allow the City to consider annually whether or not to buy out the lease if it has raised funds and determined that the interest in the lease is now too high to tolerate.

### **Bonds-Can the City Refinance?**

This is a general question that can only be answered by a specific review of each debt issuance. Maine Bond Bank loans cannot be refinanced at the municipality’s request because these debt obligations are rolled into a larger package at the State level to take advantage of a consolidated bond issuance. A private bond issuance can certainly have the call option incorporated in the loan documents but the municipality may experience a quarter point increase in the interest rate for the privilege of having a re-financing option after a minimum number of years.

## **Bond Ratings**

Bond ratings are used to estimate and reduce the interest rate when placing City bond issues on the market as a stand-alone issue. It is much easier for the bonds to be sold when an identified rating has been established. If a city's debt obligations are already very high then the rating process can work against the City. At that point, for administrative ease as well as interest rate considerations, choosing to come under the wing of the Maine Bond Bank's borrowing capacity is usually the wisest path. The Maine Bond Bank usually issues its consolidated debt on a negotiated basis rather than a blind bid basis.

Another bond issue option that communities have is to issue their bonds on the open market using the services of a financial advisor to navigate the way through the funding process. These issues can be typically sold on a very competitive basis due to the use of the bid process along with what is simply called a bond insurance addendum that basically increases the rating of the city, or reduces its net interest cost of the financing. An "insured" bond broadens the marketability of the bond by re-assuring unfamiliar bondholders of the ability of the community to pay back its debt. See the next page for the City's current and past bond ratings.

## **What Do Bond Agencies Look For In A Borrowing Community?**

Obviously, there are countless factors that make the lending agency evaluation process more complicated than can be easily summarized. However, some of the following points should be recognized as necessary considerations.

- Economic base, or the foundation of a community's fiscal health
- The ratio of debt to State assessed valuation—Maine Bond Bank sees an average of 2-3% in their filings and discourages ratios above 5%
- Trends in the growth of the tax base
- Clean independent audits
- A regular and well documented budget process
- Debt management and schedules as well as total debt per capita
- Tax rates compared to Median Household Income ratios
- Sewer user fees that do not exceed 2% of Median Household Income
- A funded long term capital improvement plan
- Sufficient working capital reserves (i.e. Fund Balance) of 8.3% or more
- A stable non-property tax revenue stream
- Trends of expenditures and transfers between funds; signs of deviating from past policies can show signs of fiscal stress or strengthening
- Demographics of the taxpaying population
- Employment base

The above data, along with other factors, allows the rating agencies to compile an analysis to differentiate among various municipal bonds that may, on the surface, appear to be equally safe. These examples of what the bond rating agencies review should also be a good business indicator of what we as municipal officials should be aware of to maintain the fiscal health of the City.

### **Debt Statistics and Total Debt Listing**

A detailed listing of the City's outstanding debt starts on page 5 of this section. The debt schedules for the Water Pollution Control Facility and the Water Department can be found in Sections Q and X, respectively.

### **Bond Ratings For The City**

The following is a history of all of the rating actions taken by Moody's for the City.

<b><u>Date of Action</u></b>	<b><u>Rating</u></b>	<b><u>Action</u></b>	<b><u>Date of Action</u></b>	<b><u>Rating</u></b>	<b><u>Action</u></b>
Jan-1938	A	Initial	Oct-1992	A	Confirm
Jan-1944	Aa	Upgrade	Dec-1992	A	Confirm
Nov-1956	A	Downgrade	Oct-1993	A	Confirm
Oct-1961	A	Confirm	Aug-1995	A	Confirm
Jun-1970	A	Confirm	Aug-1996	A	Confirm
Mar-1975	A	Confirm	July-1997	A3	Refined*
Sep-1979	A	Confirm	Apr-2000	A3	Confirm
Oct-1981	A	Confirm	Oct-2001	A2	Upgrade
Sep-1982	A	Confirm	Dec-2002	A2	Confirm
Sep-1984	A	Confirm	Apr-2009	A2	Confirm
Sep-1986	A	Confirm	Apr-2010	Aa3	Recalibration
Aug-1988	A	Confirm	Jun-2012	Aa3	Confirm
Sep-1988	A	Confirm	Mar-2022	Aa3	Confirm
May-1990	A	Confirm			

\*Note: Since 1997, Moody's applies numerical modifiers (1,2 and 3) in each rating classification from Aa to B. The modifier 1 indicates that the issue ranks in the higher end of its gradation; the modifier 2 indicates a mid-range; and the modifier 3 indicates that the issue ranks in the lower end of its category.

Since 2016, Moody's has been conducting an annual surveillance review of the Aa3 rating it has assigned to the City. Each time Moody's has affirmed its assigned rating.

In October 2001, the City received a first-time rating of "A" from Standard and Poors. This rating was affirmed in December 2002 and again in September 2005. A review in April 2010 resulted in an upgrade to AA- with a Stable outlook, a rating which was affirmed in June 2012 and again in March 2014 and March 2022.

**City of Brewer**  
**Summary of Principal Debt Maturities - General Fund**  
**6/30/2023**

Fiscal Year	2004	2004	2005	2006SRF	2006A	2006B&C	2008B	2009CIP	2011C Go	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	
2024	62,900	18,150	32,000	9,399	31,350	22,550	18,250	54,200	70,800	74,800	80,500	118,959	83,567	163,510	265,610	166,089	124,500	355,000		1,752,134
2025	62,900	18,150	32,000	9,399	31,350	22,550	18,250	54,200	70,800	11,700	80,500	93,132	83,567	158,225	257,050	166,089	110,000	360,000	230,200	1,870,062
2026			32,000	9,399	31,350	22,550	18,250	15,000	70,800	11,700	9,000	94,067	43,442	132,850	257,045	141,989	138,000	370,000	230,200	1,627,642
2027					31,350	22,550	18,250	15,000	70,800	11,700	9,000	44,984	43,442	132,850	255,335	141,989	84,500	375,000	230,200	1,486,930
2028							18,250	15,000	70,800	11,700	9,000	46,107	19,541	32,000	216,585	138,275	112,500	360,000	230,200	1,279,958
2029								15,000	70,800	11,700	9,000	47,380	19,541	32,000	216,585	89,400	71,500	370,000	230,200	1,183,106
2030								15,000	70,800	11,700	9,000	48,772	19,541	32,000	82,265	89,400	71,500	380,000	211,800	1,041,778
2031									70,800	11,700	9,000	50,213	19,541	32,000	82,265		71,500	360,000	211,800	918,819
2032									70,800	11,700	9,000	1,600	19,541	32,000	82,270			370,000	211,800	808,711
2033										11,700	9,000	1,600	13,375	32,000	45,550			305,000	176,800	595,025
2034										11,700	9,000	1,600	13,375	32,000				305,000	176,800	549,475
2035											9,000	1,600	13,375	32,000				315,000	35,000	405,975
2036												1,600	13,375	32,000				325,000	35,000	406,975
2037												1,600	13,375	32,000				335,000	35,000	415,375
2038																			35,000	35,000
2039																			35,000	35,000
2040																			35,000	35,000
2041																			35,000	35,000
2042																			35,000	35,000
2043																			35,000	35,000
2044																			35,000	35,000

**PRINCIPAL OUTSTANDING AT FISCAL YEAR END**

PRINCIPAL OUTSTANDING AT FISCAL YEAR END																				
FY24	62,900	18,150	64,000	18,797	94,050	67,650	73,000	129,200	566,400	117,000	170,500	432,635	335,031	743,925	1,494,950	767,142	659,500	4,530,000	2,490,000	12,834,830
FY25			32,000	9,379	62,700	45,100	54,750	75,000	495,600	105,300	90,000	339,503	251,484	585,700	1,237,900	601,053	549,500	4,170,000	2,259,800	10,964,749
FY26					31,350	22,550	36,500	60,000	424,800	93,600	81,000	245,436	208,022	452,850	980,855	459,064	411,500	3,800,000	2,029,600	9,337,127
FY27							18,250	45,000	354,000	81,900	72,000	200,472	164,580	320,000	725,520	317,075	327,000	3,425,000	1,799,400	7,850,197
FY28								30,000	283,200	70,200	63,000	154,365	145,039	288,000	508,935	178,800	214,500	3,065,000	1,569,200	6,570,239

**City of Brewer**  
**Summary of Interest Debt Maturities - General Fund**  
**6/30/2023**

Fiscal Year	2004	2004	2005	2006	2006A	2006B&C	2008B	2009CIP	2011C GO	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	
2024	1,897	541	1,287	499	1,513	1,004	1,433	-	8,166	4,751	6,585	14,946	9,621	19,837	46,995	14,719	7,533	198,525	76,509	416,159
2025	30	26	0	333	1,174	1,166	940	0	7,311	3,757	4,403	12,235	7,946	16,935	40,281	12,003	7,127	184,325	76,502	376,495
2026			0	166	925	462	475	0	5,766	3,429	3,148	9,717	6,595	14,127	33,405	9,456	6,241	171,450	69,101	334,465
2027					75	316	237	0	4,785	3,075	2,867	7,741	5,602	11,384	26,322	7,042	5,147	156,650	61,988	293,231
2028							0	0	3,717	2,700	2,566	6,291	4,837	9,582	19,594	4,583	4,217	141,650	55,002	254,740
2029								0	2,368	2,310	2,252	4,699	4,317	8,764	13,216	2,530	3,022	123,650	48,061	215,188
2030								0	1,908	1,907	1,929	3,017	3,759	7,867	8,655	854	2,102	105,150	41,409	178,556
2031									793	1,495	1,593	1,235	3,174	6,912	5,939		1,097	86,150	35,055	143,443
2032								0	0	1,076	1,248	276	2,567	5,910	3,096			75,350	28,680	118,203
2033										649	897	216	2,041	4,871	823			56,850	22,784	89,131
2034										216	541	155	1,602	3,806				41,600	17,365	65,285
2035											181	93	1,154	2,737				31,688	14,041	49,893
2036												31	698	1,647				21,450	12,810	36,636
2037													234	544				10,888	11,487	23,153
2038																		10,086		
2039																		8,625	8,625	
2040																			7,119	7,119
2041																			5,577	5,577
2042																			4,007	4,007
2043																			2,418	2,418
2044																			809	809
2045																				0

**INTEREST OUTSTANDING BY FISCAL YEAR**

FY24	1,727	567	1,287	998	3,687	2,948	3,084	-	34,815	25,365	28,210	60,652	54,147	114,924	198,327	51,187	36,486	1,206,850	532,926	2,358,186
FY25	30	26	0	499	2,174	1,944	1,652	0	26,648	20,614	21,625	45,706	44,527	95,087	151,332	36,488	28,952	1,022,525	456,424	1,956,233
FY26	0	0	0	166	1,000	778	712	0	19,337	16,857	17,222	33,471	36,580	78,151	111,051	24,465	21,825	851,075	387,323	1,800,014
FY27	0	0	0	0	75	316	237	0	13,571	13,427	14,074	23,754	29,985	64,024	77,645	15,009	15,584	694,425	325,335	1,287,462
FY28	0	0	0	0	0	0	0	0	8,786	10,353	11,207	16,013	24,383	52,640	51,323	7,967	10,438	552,775	270,333	1,016,219

**City of Brewer**  
**Total Maturity (Principal & Interest) - General Fund**  
**6/30/2023**

Fiscal Year	Principal	Interest	Total	Chg from Prior Yr
2024	1,752,134	416,159	2,168,293	(138,712)
2025	1,870,062	376,495	2,246,557	78,263
2026	1,627,642	334,465	1,962,107	(284,450)
2027	1,486,930	293,231	1,780,161	(181,946)
2028	1,279,958	254,740	1,534,698	(245,462)
2029	1,183,106	215,188	1,398,294	(136,404)
2030	1,041,778	178,556	1,220,334	(177,960)
2031	918,819	143,443	1,062,262	(158,072)
2032	808,711	118,203	926,914	(135,348)
2033	595,025	89,131	684,156	(242,758)
2034	549,475	65,285	614,760	(69,396)
2035	405,975	49,893	455,868	(158,892)
2036	406,975	36,636	443,611	(12,257)
2037	415,375	23,153	438,528	(5,083)
2038	35,000	10,086	45,086	(393,442)
2039	35,000	8,625	43,625	(1,461)
2040	35,000	7,119	42,119	(1,506)
2041	35,000	5,577	40,577	(1,542)
2042	35,000	4,007	39,007	(1,570)
2043	35,000	2,418	37,418	(1,589)
2044	35,000	809	35,809	(1,608)
2045	0	0	0	(35,809)
<b>TOTAL</b>	<b>14,586,965</b>	<b>2,633,220</b>	<b>17,220,185</b>	

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENDITURE BUDGET**

<b>BUDGET LINE</b>	<b>FY24 BUDGET</b>	<b>FY23 BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>%</b>
Personnel	\$ 17,953,016	\$ 17,893,607	\$ 59,409	0.3%
Supplies & Services	1,326,888	1,193,395	133,493	11.2%
Buildings & Grounds	2,573,777	2,067,778	505,999	24.5%
Transportation	843,360	820,995	22,365	2.7%
Supt/Administration	729,941	705,604	24,337	3.4%
Out of District	373,000	583,000	(210,000)	-36.0%
Capital Outlay	164,300	131,800	32,500	24.7%
Trustees	2,797,502	2,770,533	26,969	1.0%
	<b>\$ 26,761,784</b>	<b>\$ 26,166,712</b>	<b>\$ 595,072</b>	<b>2.3%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED REVENUE BUDGET**

<b>CATEGORY</b>	<b>FY24 BUDGET</b>	<b>FY23 BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>%</b>
City Appropriation	\$ 8,174,660	\$ 7,878,714	\$ 295,946	3.8%
State Subsidy	13,437,557	13,146,244	291,313	2.2%
H.S. Tuition	2,641,600	2,742,600	(101,000)	-3.7%
H.S. Special Ed Tuition	275,000	275,000	-	0.0%
H.S. Transitional Advantage Program	173,641	153,311	20,330	13.3%
JROTC Reimbursement	69,000	60,000	9,000	15.0%
Gate Receipts	15,000	15,000	-	0.0%
Athletic Fees	5,000	4,000	1,000	25.0%
Rental Receipts	1,000	1,500	(500)	-33.3%
Miscellaneous	40,000	40,000	-	0.0%
Carry Forward from Fund Balance	1,929,326	1,850,343	78,983	4.3%
	<b>\$ 26,761,784</b>	<b>\$ 26,166,712</b>	<b>\$ 595,072</b>	<b>2.3%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>01 PERSONNEL</b>						
10000213	1010	BCS NURSE SALARIES	71,459.00	72,888.00	\$ 1,429.00	2.0%
10000213	1180	NURSE ASSISTANT SALARY	32,936.00	34,607.00	\$ 1,671.00	5.1%
10000213	1200	BCS NURSE SUB SALARIES	3,340.00	3,420.00	\$ 80.00	2.4%
10000213	2010	BCS NURSE BASIC INSURANCE	95.00	96.00	\$ 1.00	1.1%
10000213	2030	BCS NURSE SUB BENEFITS	334.00	342.00	\$ 8.00	2.4%
10000213	2080	NURSE ASSISTANT BASIC INS	-	202.00	\$ 202.00	100.0%
10000213	2110	BCS NURSE HEALTH INSURANCE	17,037.00	17,418.00	\$ 381.00	2.2%
10000213	2111	BCS NURSE DENTAL INSURANCE	504.00	535.00	\$ 31.00	6.2%
10000213	2180	NURSE ASSISTANT HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
10000213	2181	NURSE ASSISTANT DENTAL INS	504.00	535.00	\$ 31.00	6.2%
10000213	2210	BCS NURSE MEDICARE	1,036.00	1,057.00	\$ 21.00	2.0%
10000213	2280	NURSE ASSISTANT MEDICARE	478.00	502.00	\$ 24.00	5.0%
10000213	2310	BCS NURSE MEPEERS	2,744.00	3,258.00	\$ 514.00	18.7%
10000213	2380	NURSE ASSISTANT MEPEERS	1,265.00	1,547.00	\$ 282.00	22.3%
10000213	2610	BCS NURSE UNEMPLOYMENT	80.00	82.00	\$ 2.00	2.5%
10000213	2680	BCS NURSE ASST UNEMPLOYMENT	37.00	39.00	\$ 2.00	5.4%
10000213	2710	BCS NURSE WORKERS COMP	453.00	357.00	\$ (96.00)	-21.2%
10000213	2780	NURSE ASSISTANT WORKERS COMP	209.00	169.00	\$ (40.00)	-19.1%
10000221	1040	DIR OF INSTR SALARY	59,370.00	40,372.00	\$ (18,998.00)	-32.0%
10000221	1180	DIR OF INSTR SECRETARY SALARY	21,396.00	21,724.00	\$ 328.00	1.5%
10000221	2040	DIR OF INSTR MSRS BASIC INS	79.00	53.00	\$ (26.00)	-32.9%
10000221	2041	DIR OF INSTR DISABILITY INS	340.00	340.00	\$ -	0.0%
10000221	2080	DIR OF INSTR SEC BASIC INS	127.00	127.00	\$ -	0.0%
10000221	2140	DIR OF INSTR HEALTH INS	6,390.00	4,356.00	\$ (2,034.00)	-31.8%
10000221	2141	DIR OF INSTR DENTAL INS	1,016.00	718.00	\$ (298.00)	-29.3%
10000221	2180	DIR OF INSTR SEC HEALTH INS	6,815.00	10,270.00	\$ 3,455.00	50.7%
10000221	2181	DIR OF INSTR SEC DENTAL INS	202.00	214.00	\$ 12.00	5.9%
10000221	2240	DIR OF INSTR MEDICARE	861.00	585.00	\$ (276.00)	-32.1%
10000221	2280	DIR OF INSTR SEC MEDICARE	310.00	315.00	\$ 5.00	1.6%
10000221	2340	DIR OF INSTR MEPEERS	2,280.00	1,805.00	\$ (475.00)	-20.8%
10000221	2380	DIR OF INSTR SECRETARY MEPEERS	2,182.00	2,216.00	\$ 34.00	1.6%
10000221	2640	DIR OF INSTR UNEMPLOYMENT	66.00	46.00	\$ (20.00)	-30.3%
10000221	2680	DIR OF INSTR SECRETARY UNEMP	24.00	25.00	\$ 1.00	4.2%
10000221	2740	DIR OF INSTR WORKERS COMP	377.00	198.00	\$ (179.00)	-47.5%
10000221	2780	DIR OF INSTR SECRETARY W/C	136.00	106.00	\$ (30.00)	-22.1%
10001131	9100	FOOD SERVICE SUBSIDY	3,500.00	3,500.00	\$ -	0.0%
10002500	1040	SPEC ED DIRECTOR SALARY	107,850.00	110,007.00	\$ 2,157.00	2.0%
10002500	1050	ASST SPED DIRECTOR SALARY	84,410.00	95,569.00	\$ 11,159.00	13.2%
10002500	1180	SPEC ED SECRETARY SALARY	36,519.00	37,250.00	\$ 731.00	2.0%
10002500	2040	SPEC ED DIRECTOR BASIC INS	143.00	147.00	\$ 4.00	2.8%
10002500	2041	SPEC ED DIRECTOR DISABILITY IN	425.00	127.00	\$ (298.00)	-70.1%
10002500	2050	ASST SPED DIRECTOR BASIC INS	112.00	425.00	\$ 313.00	279.5%
10002500	2051	ASST SPED DIRECTOR DISABILITY	425.00	425.00	\$ -	0.0%
10002500	2080	SPECIAL ED SECRETARY BASIC INS	213.00	219.00	\$ 6.00	2.8%
10002500	2140	SPEC ED DIRECTOR HEALTH INS	25,112.00	25,674.00	\$ 562.00	2.2%
10002500	2141	SPEC ED DIRECTOR DENTAL INS	1,693.00	1,795.00	\$ 102.00	6.0%
10002500	2150	ASST SPED DIRECTOR HEALTH INS	21,052.00	21,523.00	\$ 471.00	2.2%
10002500	2151	ASST SPED DIRECTOR DENTAL INS	504.00	535.00	\$ 31.00	6.2%
10002500	2180	SPEC ED SECRETARY HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
10002500	2181	SPEC ED SECRETARY DENTAL INS	504.00	535.00	\$ 31.00	6.2%
10002500	2240	SPEC ED DIRECTOR MEDICARE	1,564.00	1,595.00	\$ 31.00	2.0%

**BREWER SCHOOL DEPARTMENT**  
**FY2024 PROPOSED EXPENSE BUDGET**  
**SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
10002500	2250	ASST SPED DIRECTOR MEDICARE	1,224.00	1,386.00	\$ 162.00	13.2%
10002500	2280	SPEC ED SECRETARY MEDICARE	530.00	540.00	\$ 10.00	1.9%
10002500	2340	SPEC ED DIRECTOR MEPERS	4,141.00	4,917.00	\$ 776.00	18.7%
10002500	2350	ASST SPED DIRECTOR MEPERS	3,241.00	4,272.00	\$ 1,031.00	31.8%
10002500	2380	SPEC ED SECRETARY MEPERS	3,725.00	3,799.00	\$ 74.00	2.0%
10002500	2640	SPEC ED DIRECTOR UNEMPLOYMENT	121.00	124.00	\$ 3.00	2.5%
10002500	2650	ASST SPED DIRECTOR UNEMPLOYMEN	94.00	108.00	\$ 14.00	14.9%
10002500	2680	SPEC ED SECRETARY UNEMPLOYMNT	41.00	42.00	\$ 1.00	2.4%
10002500	2740	SPEC ED DIRECTOR WORK COMP	684.00	538.00	\$ (146.00)	-21.3%
10002500	2750	ASST SPED DIRECTOR WORKERS COM	535.00	468.00	\$ (67.00)	-12.5%
10002500	2780	SPEC ED SECRETARY WORKERS COMP	232.00	182.00	\$ (50.00)	-21.6%
10002500	9000	SPECIAL EDUCATION CONTINGENCY	25,000.00	25,000.00	\$ -	0.0%
10002910	1010	K8 G&T TEACHER SALARY	40,741.00	51,390.00	\$ 10,649.00	26.1%
10002910	1040	K8 G&T ADMIN SALARIES	9,895.00	10,093.00	\$ 198.00	2.0%
10002910	2010	K8 G&T TEACHER BASIC INS	54.00	58.00	\$ 4.00	7.4%
10002910	2040	K8 G&T ADMIN BASIC INS	13.00	15.00	\$ 2.00	15.4%
10002910	2041	K8 G&T ADMIN DISABILITY INS	42.50	42.50	\$ -	0.0%
10002910	2110	K8 G&T TEACHER HEALTH INS	8,519.00	8,709.00	\$ 190.00	2.2%
10002910	2111	K8 G&T TEACHER DENTAL INS	252.00	268.00	\$ 16.00	6.3%
10002910	2140	K8 G&T ADMIN HEALTH INS	1,065.00	1,089.00	\$ 24.00	2.3%
10002910	2141	K8 G&T ADMIN DENTAL INS	169.00	180.00	\$ 11.00	6.5%
10002910	2210	K8 G&T TEACHER MEDICARE	591.00	745.00	\$ 154.00	26.1%
10002910	2240	K8 G&T ADMIN MEDICARE	143.00	146.00	\$ 3.00	2.1%
10002910	2310	K8 G&T TEACHER MEPERS	1,564.00	2,246.00	\$ 682.00	43.6%
10002910	2340	K8 G&T ADMIN MEPERS	380.00	451.00	\$ 71.00	18.7%
10002910	2610	K8 G&T TEACHER UNEMPLOYMENT	46.00	58.00	\$ 12.00	26.1%
10002910	2640	K8 G&T ADMIN UNEMPLOYMENT	11.00	11.00	\$ -	0.0%
10002910	2710	K8 G&T TEACHER WORKERS COMP	258.00	251.00	\$ (7.00)	-2.7%
10002910	2740	K8 G&T ADMIN WORKERS COMP	63.00	49.00	\$ (14.00)	-22.2%
10004311	1010	K8 SPEC ED SUM SCH TEACHERS	28,850.00	28,850.00	\$ -	0.0%
10004311	1020	K8 SPEC ED SUM SCH ED TECHS	18,200.00	18,200.00	\$ -	0.0%
10004311	2010	K8 SPEC ED SUM SCH TEACHER BEN	1,400.00	1,400.00	\$ -	0.0%
10004311	2020	K8 SPEC ED SUM SCH ET BENEFITS	1,050.00	1,050.00	\$ -	0.0%
10036216	1010	K8 OCC THERAPIST SALARIES	124,490.00	129,814.00	\$ 5,324.00	4.3%
10036216	2010	K8 OCC THERAPIST BASIC INS	166.00	173.00	\$ 7.00	4.2%
10036216	2110	K8 OCC THERAPIST HEALTH INS	43,946.00	44,930.00	\$ 984.00	2.2%
10036216	2111	K8 OCC THERAPIST DENTAL INS	882.00	936.00	\$ 54.00	6.1%
10036216	2210	K8 OCC THERAPIST MEDICARE	1,805.00	1,882.00	\$ 77.00	4.3%
10036216	2310	K8 OCC THERAPIST MEPERS	4,780.00	5,803.00	\$ 1,023.00	21.4%
10036216	2610	K8 OCC THERAPIST UNEMPLOYMENT	139.00	147.00	\$ 8.00	5.8%
10036216	2710	K8 OCC THERAPIST WORKERS COMP	790.00	635.00	\$ (155.00)	-19.6%
10036231	1010	K8 SPEECH THERAPIST SALARY	205,321.00	211,552.00	\$ 6,231.00	3.0%
10036231	1200	K8 SPEECH THERAPIST SUB SALARY	4,455.00	4,950.00	\$ 495.00	11.1%
10036231	2010	K8 SPEECH THERAPIST BASIC IN	272.00	281.00	\$ 9.00	3.3%
10036231	2030	K8 SPEECH THERAPIST SUB BENEFIT	446.00	495.00	\$ 49.00	11.0%
10036231	2110	K8 SPEECH THERAPIST HEALTH	60,874.00	64,615.00	\$ 3,741.00	6.1%
10036231	2111	K8 SPEECH THERAPIST DENTAL	1,008.00	1,070.00	\$ 62.00	6.2%
10036231	2210	K8 SPEECH THERAPIST MEDICARE	2,977.00	3,068.00	\$ 91.00	3.1%
10036231	2310	K8 SPEECH THERAPIST MEPERS	7,884.00	9,456.00	\$ 1,572.00	19.9%
10036231	2610	K8 SPEECH THERAPIST UNEMPLOY	230.00	239.00	\$ 9.00	3.9%
10036231	2710	K8 SPEECH THERAPIST WORK CMP	1,302.00	1,035.00	\$ (267.00)	-20.5%
11000200	1180	HS SECRETARY SALARIES	155,459.00	165,244.00	\$ 9,785.00	6.3%
11000200	1200	HS SECRETARY SUB SALARIES	2,760.00	2,448.00	\$ (312.00)	-11.3%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
11000200	2030	HS SECRETARY SUB BENEFITS	276.00	245.00	\$ (31.00)	-11.2%
11000200	2080	HS SECRETARY BASIC INS	864.00	922.00	\$ 58.00	6.7%
11000200	2180	HS SECRETARY HEALTH INS	61,641.00	63,052.00	\$ 1,411.00	2.3%
11000200	2181	HS SECRETARY DENTAL INS	1,678.00	1,782.00	\$ 104.00	6.2%
11000200	2280	HS SECRETARY MEDICARE	2,254.00	2,396.00	\$ 142.00	6.3%
11000200	2380	HS SECRETARY MEPERS	15,857.00	16,855.00	\$ 998.00	6.3%
11000200	2680	HS SECRETARY UNEMPLOYMENT	174.00	187.00	\$ 13.00	7.5%
11000200	2780	HS SECRETARY WORKERS COMP	986.00	809.00	\$ (177.00)	-18.0%
11000241	1040	HS PRINCIPAL SALARIES	108,175.00	110,339.00	\$ 2,164.00	2.0%
11000241	1050	HS ASST PRINCIPAL SALARY	97,725.00	89,708.00	\$ (8,017.00)	-8.2%
11000241	2040	HS PRINCIPAL BASIC INS	144.00	147.00	\$ 3.00	2.1%
11000241	2041	HS PRINCIPAL DISABILITY INS	425.00	425.00	\$ -	0.0%
11000241	2050	HS ASST PRINCIPAL BASIC INS	129.00	119.00	\$ (10.00)	-7.8%
11000241	2051	HS ASST PRINCIP DISABILITY INS	425.00	425.00	\$ -	0.0%
11000241	2140	HS PRINCIPAL HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
11000241	2141	HS PRINCIPAL DENTAL INS	1,012.00	1,073.00	\$ 61.00	6.0%
11000241	2150	HS ASST PRINCIPAL HEALTH INS	17,037.00	25,674.00	\$ 8,637.00	50.7%
11000241	2151	HS ASST PRINCIPAL DENTAL INS	1,693.00	1,795.00	\$ 102.00	6.0%
11000241	2240	HS PRINCIPAL MEDICARE	1,569.00	1,600.00	\$ 31.00	2.0%
11000241	2250	HA ASST PRINCIPAL MEDICARE	1,417.00	1,301.00	\$ (116.00)	-8.2%
11000241	2340	HS PRINCIPAL MEPERS	4,154.00	4,932.00	\$ 778.00	18.7%
11000241	2350	HS ASST PRINCIPAL MEPERS	3,753.00	4,010.00	\$ 257.00	6.8%
11000241	2640	HS PRINCIPAL UNEMPLOYMENT	121.00	125.00	\$ 4.00	3.3%
11000241	2650	HS ASST PRINCIPAL UNEMPLOY	109.00	101.00	\$ (8.00)	-7.3%
11000241	2740	HS PRINCIPAL WORKERS COMP	686.00	540.00	\$ (146.00)	-21.3%
11000241	2750	HS ASST PRINC WORKERS COMP	620.00	439.00	\$ (181.00)	-29.2%
11000260	1010	HS ATH DIRECTOR SALARIES	95,725.00	97,640.00	\$ 1,915.00	2.0%
11000260	1500	HS ATHLETIC STIPENDS	266,225.00	265,325.00	\$ (900.00)	-0.3%
11000260	2000	HS ATHLETIC STIPEND BENEFITS	20,366.00	20,297.00	\$ (69.00)	-0.3%
11000260	2010	HS ATH DIRECTOR BASIC INS	127.00	129.00	\$ 2.00	1.6%
11000260	2011	HS ATH DIRECTOR DISABILITY INS	425.00	425.00	\$ -	0.0%
11000260	2110	HS ATH DIRECTOR HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
11000260	2111	HS ATH DIRECTOR DENTAL INS	504.00	535.00	\$ 31.00	6.2%
11000260	2210	HS ATH DIRECTOR MEDICARE	1,388.00	1,416.00	\$ 28.00	2.0%
11000260	2310	HS ATH DIRECTOR MEPERS	3,676.00	4,365.00	\$ 689.00	18.7%
11000260	2610	HS ATH DIRECTOR UNEMPLOYMENT	107.00	110.00	\$ 3.00	2.8%
11000260	2710	HS ATH DIRECTOR WORKERS COMP	607.00	478.00	\$ (129.00)	-21.3%
11001201	1020	HS REGULAR ED TECH SALARIES	22,007.00	22,452.00	\$ 445.00	2.0%
11001201	1210	HS REGULAR ED TUTOR SALARIES	21,850.00	22,325.00	\$ 475.00	2.2%
11001201	2020	HS REGULAR ED TECH BASIC INS	132.00	132.00	\$ -	0.0%
11001201	2030	HS REG ED TUTOR/SUB BENEFITS	2,185.00	2,233.00	\$ 48.00	2.2%
11001201	2120	HS REG ED TECH HEALTH INS	4,000.00	4,000.00	\$ -	0.0%
11001201	2220	HS REG ED TECH MEDICARE	319.00	326.00	\$ 7.00	2.2%
11001201	2310	HS REG TEACHER MEPERS	-	-	\$ -	100.0%
11001201	2320	HS REG ED TECH MEPERS	2,245.00	2,290.00	\$ 45.00	2.0%
11001201	2620	HS REG ED TECH UNEMPLOYMENT	25.00	25.00	\$ -	0.0%
11001201	2720	HS REG ED TECH WORKERS COMP	140.00	110.00	\$ (30.00)	-21.4%
11001201	9000	BHS REG INSTR CONTINGENCY	25,000.00	25,000.00	\$ -	0.0%
11002121	1010	SOC STUDIES TEACHER SALARIES	270,934.00	281,183.00	\$ 10,249.00	3.8%
11002121	1230	SOC STUDIES TEACH SUB SALARIES	7,425.00	8,250.00	\$ 825.00	11.1%
11002121	2010	SOC STUDIES TEACHER BASIC INS	362.00	374.00	\$ 12.00	3.3%
11002121	2030	SOC STUDIES SUB BENEFITS	743.00	825.00	\$ 82.00	11.0%
11002121	2110	SOC STUDIES TEACHER HEALTH INS	84,501.00	75,759.00	\$ (8,742.00)	-10.3%

**BREWER SCHOOL DEPARTMENT**  
**FY2024 PROPOSED EXPENSE BUDGET**  
**SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
11002121	2111	SOC STUDIES TEACH DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
11002121	2210	SOC STUDIES TEACHER MEDICARE	3,929.00	4,077.00	\$ 148.00	3.8%
11002121	2310	SOC STUDIES TEACHER MEPERS	10,404.00	12,569.00	\$ 2,165.00	20.8%
11002121	2610	SOC STUDIES TEACHER UNEMP	303.00	317.00	\$ 14.00	4.6%
11002121	2710	SOC STUDIES TEACHER WORK COMP	1,719.00	1,376.00	\$ (343.00)	-20.0%
11002230	1180	HS IT TECHNICIAN SALARIES	60,411.00	46,425.00	\$ (13,986.00)	-23.2%
11002230	2080	HS IT TECHNICIAN BASIC INS	351.00	271.00	\$ (80.00)	-22.8%
11002230	2180	HS IT TECHNICIAN HEALTH INS	25,112.00	4,750.00	\$ (20,362.00)	-81.1%
11002230	2181	HS IT TECHNICIAN DENTAL INS	504.00	535.00	\$ 31.00	6.2%
11002230	2280	HS IT TECHNICIAN MEDICARE	876.00	673.00	\$ (203.00)	-23.2%
11002230	2380	HS IT TECHNICIAN MEPERS	6,162.00	4,735.00	\$ (1,427.00)	-23.2%
11002230	2680	HS IT TECHNICIAN UNEMPLOYMENT	68.00	52.00	\$ (16.00)	-23.5%
11002230	2780	HS IT TECHNICIAN WORKERS COMP	383.00	227.00	\$ (156.00)	-40.7%
11002240	1040	HS ASSESSMENT COORD SALARY	9,895.00	10,093.00	\$ 198.00	2.0%
11002240	1180	HS DATA SPECIALIST SALARY	12,297.00	12,543.00	\$ 246.00	2.0%
11002240	2040	HS ASSESSMENT COOR BASIC INS	13.00	15.00	\$ 2.00	15.4%
11002240	2080	HS DATA SPECIALIST BASIC INS	75.00	75.00	\$ -	0.0%
11002240	2140	HS ASSESSMENT COORD HEALTH	1,065.00	1,089.00	\$ 24.00	2.3%
11002240	2141	HS ASSESSMENT COORD DENTAL	169.00	180.00	\$ 11.00	6.5%
11002240	2180	HS DATA SPECIALIST HEALTH INS	5,111.00	7,702.00	\$ 2,591.00	50.7%
11002240	2181	HS DATA SPECIALIST DENTAL INS	151.00	161.00	\$ 10.00	6.6%
11002240	2240	HS ASSESSMENT COORD MEDICARE	143.00	146.00	\$ 3.00	2.1%
11002240	2280	HS DATA SPECIALIST MEDICARE	178.00	182.00	\$ 4.00	2.2%
11002240	2340	HS ASSESSMENT COORD MEPERS	380.00	451.00	\$ 71.00	18.7%
11002240	2380	HS DATA SPECIALIST MEPERS	1,254.00	1,279.00	\$ 25.00	2.0%
11002240	2640	HS ASSESSMENT COORD UNEMP	11.00	11.00	\$ -	0.0%
11002240	2680	HS DATA SPECIALIST UNEMP	14.00	14.00	\$ -	0.0%
11002240	2740	HS ASSESSMENT COORD WORK COMP	63.00	49.00	\$ (14.00)	-22.2%
11002240	2780	HS DATA SPECIALIST WORK COMP	78.00	61.00	\$ (17.00)	-21.8%
11002400	1210	HS HOSP/HOME TUTOR SALARY	10,000.00	11,525.00	\$ 1,525.00	15.3%
11002400	2030	HS HOSP/HOME TUTOR BENEFITS	1,000.00	1,153.00	\$ 153.00	15.3%
11002930	1010	HS G&T TEACHER SALARY	40,741.00	51,390.00	\$ 10,649.00	26.1%
11002930	1040	HS G&T ADMIN SALARIES	9,895.00	10,093.00	\$ 198.00	2.0%
11002930	2010	HS G&T TEACHER BASIC INS	54.00	58.00	\$ 4.00	7.4%
11002930	2040	HS G&T ADMIN BASIC INS	13.00	15.00	\$ 2.00	15.4%
11002930	2041	HS G&T ADMIN DISABILITY INS	42.50	42.50	\$ -	0.0%
11002930	2110	HS G&T TEACHER HEALTH INS	8,519.00	8,709.00	\$ 190.00	2.2%
11002930	2111	HS G&T TEACHER DENTAL INS	252.00	268.00	\$ 16.00	6.3%
11002930	2140	HS G&T ADMIN HEALTH INS	1,065.00	1,089.00	\$ 24.00	2.3%
11002930	2141	HS G&T ADMIN DENTAL INS	169.00	180.00	\$ 11.00	6.5%
11002930	2210	HS G&T TEACHER MEDICARE	591.00	745.00	\$ 154.00	26.1%
11002930	2240	HS G&T ADMIN MEDICARE	143.00	146.00	\$ 3.00	2.1%
11002930	2310	HS G&T TEACHER MEPERS	1,564.00	2,246.00	\$ 682.00	43.6%
11002930	2340	HS G&T ADMIN MEPERS	380.00	451.00	\$ 71.00	18.7%
11002930	2610	HS G&T TEACHER UNEMPLOYMENT	46.00	58.00	\$ 12.00	26.1%
11002930	2640	HS G&T ADMIN UNEMPLOYMENT	11.00	11.00	\$ -	0.0%
11002930	2710	HS G&T TEACHER WORKERS COMP	258.00	251.00	\$ (7.00)	-2.7%
11002930	2740	HS G&T ADMIN WORKERS COMP	63.00	49.00	\$ (14.00)	-22.2%
11004100	1210	HS ESL TUTOR SALARIES	1,150.00	1,175.00	\$ 25.00	2.2%
11004100	2030	HS ESL TUTOR BENEFITS	115.00	118.00	\$ 3.00	2.6%
11004121	1010	SCIENCE TEACHER SALARIES	546,875.00	499,171.00	\$ (47,704.00)	-8.7%
11004121	1230	SCIENCE TEACHER SUB SALARIES	10,395.00	11,550.00	\$ 1,155.00	11.1%
11004121	2010	SCIENCE TEACHER BASIC INS	705.00	663.00	\$ (42.00)	-6.0%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
11004121	2030	SCIENCE TEACHER SUB BENEFITS	1,040.00	1,155.00	\$ 115.00	11.1%
11004121	2110	SCIENCE TEACHER HEALTH INS	132,135.00	128,474.00	\$ (3,661.00)	-2.8%
11004121	2111	SCIENCE TEACHER DENTAL INS	3,528.00	3,745.00	\$ 217.00	6.2%
11004121	2210	SCIENCE TEACHER MEDICARE	7,930.00	7,238.00	\$ (692.00)	-8.7%
11004121	2310	SCIENCE TEACHER MEPERS	21,000.00	22,313.00	\$ 1,313.00	6.3%
11004121	2610	SCIENCE TEACHER UNEMPLOYMENT	612.00	564.00	\$ (48.00)	-7.8%
11004121	2710	SCIENCE TEACHER WORKERS COMP	3,469.00	2,442.00	\$ (1,027.00)	-29.6%
11008121	1010	FOR LANG TEACHER SALARIES	249,223.00	331,475.00	\$ 82,252.00	33.0%
11008121	1230	FOR LANG TEACHER SUB SALARIES	5,940.00	6,600.00	\$ 660.00	11.1%
11008121	2010	FOR LANG TEACHER BASIC INS	331.00	441.00	\$ 110.00	33.2%
11008121	2030	FOR LANG TEACHER SUB BENEFITS	594.00	660.00	\$ 66.00	11.1%
11008121	2110	FOR LANG TEACHER HEALTH INS	61,761.00	88,817.00	\$ 27,056.00	43.8%
11008121	2111	FOR LANG TEACHER DENTAL INS	2,016.00	2,675.00	\$ 659.00	32.7%
11008121	2210	FOR LANG TEACHER MEDICARE	3,614.00	4,806.00	\$ 1,192.00	33.0%
11008121	2310	FOR LANG TEACHER MEPERS	9,570.00	14,817.00	\$ 5,247.00	54.8%
11008121	2610	FOR LANG TEACHER UNEMPLOYMENT	279.00	374.00	\$ 95.00	34.1%
11008121	2710	FOR LANG TEACHER WORKERS COMP	1,581.00	1,622.00	\$ 41.00	2.6%
11009501	1500	HS COCURRICULAR STIPENDS	256,301.00	279,976.00	\$ 23,675.00	9.2%
11009501	2000	HS COCURRICULAR STIPEND BENEFITS	16,837.00	18,433.00	\$ 1,596.00	9.5%
11010121	1010	ENGLISH TEACHER SALARIES	430,884.00	448,220.00	\$ 17,336.00	4.0%
11010121	1230	ENGLISH TEACHER SUB SALARIES	8,910.00	9,900.00	\$ 990.00	11.1%
11010121	2010	ENGLISH TEACHER BASIC INS	572.00	594.00	\$ 22.00	3.8%
11010121	2030	ENGLISH TEACHER SUB BENEFITS	891.00	990.00	\$ 99.00	11.1%
11010121	2110	ENGLISH TEACHER HEALTH INS	111,038.00	118,596.00	\$ 7,558.00	6.8%
11010121	2111	ENGLISH TEACHER DENTAL INS	2,520.00	3,210.00	\$ 690.00	27.4%
11010121	2210	ENGLISH TEACHER MEDICARE	6,248.00	6,499.00	\$ 251.00	4.0%
11010121	2310	ENGLISH TEACHER MEPERS	16,546.00	20,035.00	\$ 3,489.00	21.1%
11010121	2610	ENGLISH TEACHER UNEMPLOYMENT	482.00	506.00	\$ 24.00	5.0%
11010121	2710	ENGLISH TEACHER WORKERS COMP	2,733.00	2,193.00	\$ (540.00)	-19.8%
11012121	1010	MATH TEACHER SALARIES	396,355.00	411,528.00	\$ 15,173.00	3.8%
11012121	1230	MATH TEACHER SUB SALARIES	8,910.00	9,900.00	\$ 990.00	11.1%
11012121	2010	MATH TEACHER BASIC INS	527.00	546.00	\$ 19.00	3.6%
11012121	2030	MATH TEACHER SUB BENEFITS	891.00	990.00	\$ 99.00	11.1%
11012121	2110	MATH TEACHER HEALTH INS	107,286.00	101,433.00	\$ (5,853.00)	-5.5%
11012121	2111	MATH TEACHER DENTAL INS	3,024.00	3,210.00	\$ 186.00	6.2%
11012121	2210	MATH TEACHER MEDICARE	5,747.00	5,967.00	\$ 220.00	3.8%
11012121	2310	MATH TEACHER MEPERS	15,220.00	18,395.00	\$ 3,175.00	20.9%
11012121	2610	MATH TEACHER UNEMPLOYMENT	444.00	465.00	\$ 21.00	4.7%
11012121	2710	MATH TEACHER WORKERS COMP	2,514.00	2,014.00	\$ (500.00)	-19.9%
11014121	1010	COMP TECH TEACHER SALARIES	136,065.00	141,277.00	\$ 5,212.00	3.8%
11014121	1230	COMP TECH TEACHER SUB SALARIES	2,970.00	3,300.00	\$ 330.00	11.1%
11014121	2010	COMP TECH TEACHER BASIC INS	181.00	187.00	\$ 6.00	3.3%
11014121	2030	COMP TECH TEACHER SUB BENEFITS	297.00	330.00	\$ 33.00	11.1%
11014121	2110	COMP TECH TEACHER HEALTH INS	50,224.00	51,348.00	\$ 1,124.00	2.2%
11014121	2111	COMP TECH TEACHER DENTAL INS	1,008.00	1,070.00	\$ 62.00	6.2%
11014121	2210	COMP TECH TEACHER MEDICARE	1,973.00	2,049.00	\$ 76.00	3.9%
11014121	2310	COMP TECH TEACHER MEPERS	5,225.00	6,315.00	\$ 1,090.00	20.9%
11014121	2610	COMP TECH TEACHER UNEMPLOYMENT	152.00	160.00	\$ 8.00	5.3%
11014121	2710	COMP TECH TEACHER WORKERS COMP	863.00	691.00	\$ (172.00)	-19.9%
11016121	1010	HEALTH TEACHER SALARY	43,754.00	46,385.00	\$ 2,631.00	6.0%
11016121	1230	HEALTH TEACHER SUB SALARY	1,485.00	1,650.00	\$ 165.00	11.1%
11016121	2010	HEALTH TEACHER BASIC INS	58.00	62.00	\$ 4.00	6.9%
11016121	2030	HEALTH TEACHER SUB BENEFITS	149.00	165.00	\$ 16.00	10.7%

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ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
11016121	2110	HEALTH TEACHER HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
11016121	2111	HEALTH TEACHER DENTAL INS	504.00	535.00	\$ 31.00	6.2%
11016121	2210	HEALTH TEACHER MEDICARE	634.00	673.00	\$ 39.00	6.2%
11016121	2310	HEALTH TEACHER MEPERS	1,680.00	2,073.00	\$ 393.00	23.4%
11016121	2610	HEALTH TEACHER UNEMPLOYMENT	49.00	52.00	\$ 3.00	6.1%
11016121	2710	HEALTH TEACHER WORKERS COMP	278.00	227.00	\$ (51.00)	-18.3%
11018121	1010	MUSIC TEACHER SALARIES	71,459.00	81,427.00	\$ 9,968.00	13.9%
11018121	1230	MUSIC TEACHER SUB SALARIES	1,485.00	1,650.00	\$ 165.00	11.1%
11018121	2010	MUSIC TEACHER BASIC INS	95.00	108.00	\$ 13.00	13.7%
11018121	2030	MUSIC TEACHER SUB BENEFITS	149.00	165.00	\$ 16.00	10.7%
11018121	2110	MUSIC TEACHER HEALTH INS	17,037.00	19,596.00	\$ 2,559.00	15.0%
11018121	2111	MUSIC TEACHER DENTAL INS	504.00	642.00	\$ 138.00	27.4%
11018121	2210	MUSIC TEACHER MEDICARE	1,036.00	1,181.00	\$ 145.00	14.0%
11018121	2310	MUSIC TEACHER MEPERS	2,744.00	3,640.00	\$ 896.00	32.7%
11018121	2610	MUSIC TEACHER UNEMPLOYMENT	80.00	92.00	\$ 12.00	15.0%
11018121	2710	MUSIC TEACHER WORKERS COMP	453.00	398.00	\$ (55.00)	-12.1%
11020121	1010	ART TEACHER SALARIES	152,917.00	165,342.00	\$ 12,425.00	8.1%
11020121	1230	ART TEACHER SUB SALARIES	2,970.00	4,950.00	\$ 1,980.00	66.7%
11020121	2010	ART TEACHER BASIC INS	205.00	199.00	\$ (6.00)	-2.9%
11020121	2030	ART TEACHER SUB BENEFITS	297.00	495.00	\$ 198.00	66.7%
11020121	2110	ART TEACHER HEALTH INS	75,336.00	64,615.00	\$ (10,721.00)	-14.2%
11020121	2111	ART TEACHER DENTAL INS	1,512.00	1,605.00	\$ 93.00	6.2%
11020121	2210	ART TEACHER MEDICARE	2,217.00	2,397.00	\$ 180.00	8.1%
11020121	2310	ART TEACHER MEPERS	5,872.00	6,681.00	\$ 809.00	13.8%
11020121	2610	ART TEACHER UNEMPLOYMENT	171.00	187.00	\$ 16.00	9.4%
11020121	2710	ART TEACHER WORKERS COMP	970.00	809.00	\$ (161.00)	-16.6%
11022121	1010	PHYS ED TEACHER SALARIES	150,297.00	168,266.00	\$ 17,969.00	12.0%
11022121	1230	PHYS ED TEACHER SUB SALARIES	2,970.00	3,300.00	\$ 330.00	11.1%
11022121	2010	PHYS ED TEACHER BASIC INS	201.00	205.00	\$ 4.00	2.0%
11022121	2030	PHYS ED TEACHER SUB BENEFITS	297.00	330.00	\$ 33.00	11.1%
11022121	2110	PHYS ED TEACHER HEALTH INS	35,762.00	14,889.00	\$ (20,873.00)	-58.4%
11022121	2111	PHYS ED TEACHER DENTAL INS	1,008.00	1,070.00	\$ 62.00	6.2%
11022121	2210	PHYS ED TEACHER MEDICARE	2,179.00	2,440.00	\$ 261.00	12.0%
11022121	2310	PHYS ED TEACHER MEPERS	5,771.00	7,436.00	\$ 1,665.00	28.9%
11022121	2610	PHYS ED TEACHER UNEMPLOYMENT	168.00	190.00	\$ 22.00	13.1%
11022121	2710	PHYS ED TEACHER WORKERS COMP	953.00	823.00	\$ (130.00)	-13.6%
11024022	1010	HS LIBRARY SALARIES	92,442.00	55,003.00	\$ (37,439.00)	-40.5%
11024022	1020	HS LIBRARY ED TECH SALARIES	-	18,260.00	\$ 18,260.00	100.0%
11024022	1200	HS LIBRARIAN SUB SALARIES	1,485.00	1,650.00	\$ 165.00	11.1%
11024022	2010	HS LIBRARY BASIC INS	103.00	74.00	\$ (29.00)	-28.2%
11024022	2020	HS LIBRARY ED TECH BASIC INS	-	25.00	\$ 25.00	100.0%
11024022	2030	HS LIBRARY SUB BENEFITS	149.00	165.00	\$ 16.00	10.7%
11024022	2110	HS LIBRARY HEALTH INS	21,052.00	9,032.00	\$ (12,020.00)	-57.1%
11024022	2111	HS LIBRARY DENTAL INS	504.00	357.00	\$ (147.00)	-29.2%
11024022	2120	HS LIBRARY ED TECH HEALTH INS	-	5,445.00	\$ 5,445.00	100.0%
11024022	2121	HS LIBRARY ED TECH DENTAL INS	-	268.00	\$ 268.00	100.0%
11024022	2210	HS LIBRARY MEDICARE	1,340.00	798.00	\$ (542.00)	-40.4%
11024022	2220	HS LIBRARY ED TECH MEDICARE	-	265.00	\$ 265.00	100.0%
11024022	2310	HS LIBRARY MEPERS	3,550.00	2,459.00	\$ (1,091.00)	-30.7%
11024022	2320	HS LIBRARY ED TECH MEPERS	-	816.00	\$ 816.00	100.0%
11024022	2610	HS LIBRARY UNEMPLOYMENT	103.00	62.00	\$ (41.00)	-39.8%
11024022	2620	HS LIBRARY ED TECH UNEMP	-	21.00	\$ 21.00	100.0%
11024022	2710	HS LIBRARY WORKERS COMP	586.00	269.00	\$ (317.00)	-54.1%

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ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
11024022	2720	HS LIBRARY ED TECH WORK COMP	-	89.00	\$ 89.00	100.0%
11026021	1010	HS GUIDANCE SALARIES	151,179.00	169,801.00	\$ 18,622.00	12.3%
11026021	1040	HS GUIDANCE DIRECTOR SALARY	87,125.00	88,868.00	\$ 1,743.00	2.0%
11026021	2010	HS GUIDANCE BASIC INS	201.00	227.00	\$ 26.00	12.9%
11026021	2040	HS GUIDANCE DIRECTOR BASIC INS	116.00	117.00	\$ 1.00	0.9%
11026021	2110	HS GUIDANCE HEALTH INS	21,037.00	12,279.00	\$ (8,758.00)	-41.6%
11026021	2111	HS GUIDANCE DENTAL INS	1,008.00	624.00	\$ (384.00)	-38.1%
11026021	2140	HS GUIDANCE DIRECTOR HEALTH IN	25,112.00	4,000.00	\$ (21,112.00)	-84.1%
11026021	2141	HS GUIDANCE DIRECTOR DENTAL IN	504.00	535.00	\$ 31.00	6.2%
11026021	2210	HS GUIDANCE MEDICARE	2,192.00	2,462.00	\$ 270.00	12.3%
11026021	2240	HS GUIDANCE DIRECTOR MEDICARE	1,263.00	1,289.00	\$ 26.00	2.1%
11026021	2310	HS GUIDANCE MEPERS	5,805.00	7,590.00	\$ 1,785.00	30.7%
11026021	2340	HS GUIDANCE DIRECTOR MEPERS	3,346.00	3,972.00	\$ 626.00	18.7%
11026021	2610	HS GUIDANCE UNEMPLOYMENT	169.00	192.00	\$ 23.00	13.6%
11026021	2640	HS GUIDANCE DIRECTOR UNEMP	98.00	100.00	\$ 2.00	2.0%
11026021	2710	HS GUIDANCE WORKERS COMP	959.00	831.00	\$ (128.00)	-13.3%
11026021	2740	HS GUIDANCE DIRECTOR WRK COMP	959.00	435.00	\$ (524.00)	-54.6%
11028021	1010	BHS NURSE SALARIES	71,459.00	72,888.00	\$ 1,429.00	2.0%
11028021	1200	BHS NURSE SUB SALARY	2,200.00	4,500.00	\$ 2,300.00	104.5%
11028021	2010	BHS NURSE BASIC INSURANCE	95.00	96.00	\$ 1.00	1.1%
11028021	2030	BHS NURSE SUB BENEFITS	220.00	450.00	\$ 230.00	104.5%
11028021	2110	BHS NURSE HEALTH INSURANCE	10,650.00	10,889.00	\$ 239.00	2.2%
11028021	2111	BHS NURSE DENTAL INSURANCE	504.00	535.00	\$ 31.00	6.2%
11028021	2210	BHS NURSE MEDICARE	1,036.00	1,057.00	\$ 21.00	2.0%
11028021	2310	BHS NURSE MEPERS	2,744.00	3,258.00	\$ 514.00	18.7%
11028021	2610	BHS NURSE UNEMPLOYMENT	80.00	82.00	\$ 2.00	2.5%
11028021	2710	BHS NURSE WORKERS COMP	453.00	357.00	\$ (96.00)	-21.2%
11034121	1010	ALPHA TEACHER SALARIES	143,706.00	149,401.00	\$ 5,695.00	4.0%
11034121	1230	ALPHA TEACHER SUB SALARIES	2,970.00	300.00	\$ (2,670.00)	-89.9%
11034121	2010	ALPHA TEACHER BASIC INS	190.00	198.00	\$ 8.00	4.2%
11034121	2030	ALPHA SUB BENEFITS	297.00	30.00	\$ (267.00)	-89.9%
11034121	2110	ALPHA TEACHER HEALTH INS	42,149.00	43,092.00	\$ 943.00	2.2%
11034121	2111	ALPHA TEACHER DENTAL INS	1,008.00	1,070.00	\$ 62.00	6.2%
11034121	2210	ALPHA TEACHER MEDICARE	2,084.00	2,166.00	\$ 82.00	3.9%
11034121	2310	ALPHA TEACHER MEPERS	5,518.00	6,678.00	\$ 1,160.00	21.0%
11034121	2610	ALPHA TEACHER UNEMPLOYMENT	161.00	169.00	\$ 8.00	5.0%
11034121	2710	ALPHA TEACHER WORKERS COMP	912.00	731.00	\$ (181.00)	-19.8%
11036201	1010	HS RESOURCE RM TEACHER SALARY	374,745.00	367,320.00	\$ (7,425.00)	-2.0%
11036201	1020	HS RESOURCE RM ED TECH SALARY	73,714.00	75,189.00	\$ 1,475.00	2.0%
11036201	1210	HS RESOURCE RM TUTOR SALARIES	1,150.00	-	\$ (1,150.00)	-100.0%
11036201	1230	HS RESOURCE RM TEACHER SUB SAL	4,455.00	6,600.00	\$ 2,145.00	48.1%
11036201	1231	HS RESOURCE RM ED TECH SUB SAL	2,640.50	3,000.00	\$ 359.50	13.6%
11036201	2010	HS RESOURCE RM TEACHER BASIC	479.00	488.00	\$ 9.00	1.9%
11036201	2020	HS RESOURCE RM ED TECH BASIC	98.00	100.00	\$ 2.00	2.0%
11036201	2030	HS RESOURCE RM TUTOR/SUB BENEF	825.00	960.00	\$ 135.00	16.4%
11036201	2110	HS RESOURCE RM TEACH HEALTH	73,191.00	86,033.00	\$ 12,842.00	17.5%
11036201	2111	HS RESOURCE RM TEACHER DENTAL	2,520.00	2,675.00	\$ 155.00	6.2%
11036201	2120	HS RESOURCE RM ED TECH HEALTH	46,164.00	47,197.00	\$ 1,033.00	2.2%
11036201	2121	HS RESOURCE RM ED TECH DENTAL	1,008.00	1,070.00	\$ 62.00	6.2%
11036201	2210	HS RESOURCE RM TEACHER MEDICAR	5,434.00	5,326.00	\$ (108.00)	-2.0%
11036201	2220	HS RESOURCE RM ED TECH MEDICAR	1,069.00	1,090.00	\$ 21.00	2.0%
11036201	2310	HS RESOURCE RM TEACHER MEPERS	14,390.00	16,419.00	\$ 2,029.00	14.1%
11036201	2320	HS RESOURCE RM ED TECH MEPERS	2,831.00	3,361.00	\$ 530.00	18.7%

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ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
11036201	2610	HS RESOURCE RM TEACHER UNEMP	420.00	415.00	\$ (5.00)	-1.2%
11036201	2620	HS RESOURCE RM ED TECH UNEMP	83.00	85.00	\$ 2.00	2.4%
11036201	2710	HS RESOURCE RM TEACHER W/C	2,377.00	1,797.00	\$ (580.00)	-24.4%
11036201	2720	HS RESOURCE RM ED TECH W/C	468.00	368.00	\$ (100.00)	-21.4%
11036210	1010	HS SOCIAL WORKER SALARY	76,742.00	78,177.00	\$ 1,435.00	1.9%
11036210	2010	HS SOCIAL WORKER BASIC INS	102.00	104.00	\$ 2.00	2.0%
11036210	2110	HS SOCIAL WORKER HEALTH INS	1,000.00	1,000.00	\$ -	0.0%
11036210	2111	HS SOCIAL WORKER DENTAL INS	504.00	-	\$ (504.00)	-100.0%
11036210	2210	HS SOCIAL WORKER MEDICARE	1,113.00	1,134.00	\$ 21.00	1.9%
11036210	2310	HS SOCIAL WORKER MEPERS	2,947.00	3,495.00	\$ 548.00	18.6%
11036210	2610	HS SOCIAL WORKER UNEMPLOYMENT	86.00	88.00	\$ 2.00	2.3%
11036210	2710	HS SOCIAL WORKER WORKERS COMP	487.00	383.00	\$ (104.00)	-21.4%
11036221	1010	HS SELF CONTAINED TEACH SALARY	156,362.00	159,489.00	\$ 3,127.00	2.0%
11036221	1020	HS SELF CONT ED TECH SALARIES	188,426.00	285,506.00	\$ 97,080.00	51.5%
11036221	1210	HS SELF CONT TUTOR SALARIES	575.00	-	\$ (575.00)	-100.0%
11036221	1230	HS SELF CONT TEACH SUB SALARY	2,970.00	3,300.00	\$ 330.00	11.1%
11036221	1231	HS SELF CONT ED TECH SUB SALAR	9,240.00	13,500.00	\$ 4,260.00	46.1%
11036221	2010	HS SELF CONTAINED TEACHER BASI	207.00	211.00	\$ 4.00	1.9%
11036221	2020	HS SELF CONT ED TECH BASIC	461.00	716.00	\$ 255.00	55.3%
11036221	2030	HS SELF CONT TUTOR/SUB BENEFIT	1,279.00	1,680.00	\$ 401.00	31.4%
11036221	2110	HS SELF CONT TEACHER HEALTH	50,224.00	29,674.00	\$ (20,550.00)	-40.9%
11036221	2111	HS SELF CONT TEACHER DENTAL	1,008.00	535.00	\$ (473.00)	-46.9%
11036221	2120	HS SELF CONT ED TECH HEALTH	84,704.00	129,949.00	\$ 45,245.00	53.4%
11036221	2121	HS SELF CONT ED TECH DENTAL	3,024.00	4,280.00	\$ 1,256.00	41.5%
11036221	2210	HS SELF CONT TEACHER MEDICARE	2,267.00	2,313.00	\$ 46.00	2.0%
11036221	2220	HS SELF CONT ED TECH MEDICARE	2,732.00	4,140.00	\$ 1,408.00	51.5%
11036221	2310	HS SELF CONTAINED TEACHER MEPE	6,004.00	7,129.00	\$ 1,125.00	18.7%
11036221	2320	HS SELF CONT ED TECH MEPERS	10,173.00	16,932.00	\$ 6,759.00	66.4%
11036221	2610	HS SELF CONT TEACH UNEMPLOYMEN	175.00	180.00	\$ 5.00	2.9%
11036221	2620	HS SELF CONT ED TECH UNEMP	211.00	322.00	\$ 111.00	52.6%
11036221	2710	HS SELF CONT TEACHER WORK COMP	992.00	780.00	\$ (212.00)	-21.4%
11036221	2720	HS SELF CONT ED TECH WORK COMP	1,195.00	1,397.00	\$ 202.00	16.9%
11036230	1010	HS OCC THERAPIST SALARY	19,473.00	19,862.00	\$ 389.00	2.0%
11036230	2010	HS OCC THERAPIST BASIC INS	26.00	26.00	\$ -	0.0%
11036230	2110	HS OCC THERAPIST HEALTH INS	6,278.00	6,419.00	\$ 141.00	2.2%
11036230	2111	HS OCC THERAPIST DENTAL INS	126.00	134.00	\$ 8.00	6.3%
11036230	2210	HS OCC THERAPIST MEDICARE	282.00	288.00	\$ 6.00	2.1%
11036230	2310	HS OCC THERAPIST MEPERS	748.00	888.00	\$ 140.00	18.7%
11036230	2610	HS OCC THERAPIST UNEMPLOYMENT	22.00	22.00	\$ -	0.0%
11036230	2710	HS OCC THERAPIST WORKERS COMP	124.00	97.00	\$ (27.00)	-21.8%
11036232	1010	HS PSYCHOLOGIST SALARY	47,328.00	48,274.00	\$ 946.00	2.0%
11036232	2010	HS PSYCHOLOGIST BASIC INS	63.00	65.00	\$ 2.00	3.2%
11036232	2011	HS PSYCHOLOGIST DISABILITY IN	212.50	212.50	\$ -	0.0%
11036232	2110	HS PSYCHOLOGIST HEALTH INS	12,556.00	12,837.00	\$ 281.00	2.2%
11036232	2111	HS PSYCHOLOGIST DENTAL INS	847.00	898.00	\$ 51.00	6.0%
11036232	2210	HS PSYCHOLOGIST MEDICARE	686.00	700.00	\$ 14.00	2.0%
11036232	2310	HS PSYCHOLOGIST MEPERS	1,817.00	2,158.00	\$ 341.00	18.8%
11036232	2610	HS PSYCHOLOGIST UNEMPLOYMENT	53.00	55.00	\$ 2.00	3.8%
11036232	2710	HS PSYCHOLOGIST WORKERS COMP	300.00	236.00	\$ (64.00)	-21.3%
11952110	1010	K8 SOCIAL WORKER SALARY	50,627.00	53,493.00	\$ 2,866.00	5.7%
11952110	2010	K8 SOCIAL WORKER BASIC INS	67.00	71.00	\$ 4.00	6.0%
11952110	2110	K8 SOCIAL WORKER HEALTH INS	10,650.00	10,889.00	\$ 239.00	2.2%
11952110	2210	K8 SOCIAL WORKER MEDICARE	734.00	776.00	\$ 42.00	5.7%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
11952110	2310	K8 SOCIAL WORKER MEPERS	1,944.00	2,391.00	\$ 447.00	23.0%
11952110	2610	K8 SOCIAL WORKER UNEMPLOYMENT	57.00	60.00	\$ 3.00	5.3%
11952110	2710	K8 SOCIAL WORKER WORKERS COMP	321.00	262.00	\$ (59.00)	-18.4%
11952200	1010	K8 RESOURCE TEACHER SALARY	355,904.00	378,468.00	\$ 22,564.00	6.3%
11952200	1020	K8 RESOURCE RM ED TECH SALARY	494,669.00	675,775.00	\$ 181,106.00	36.6%
11952200	1210	K8 RESOURCE TUTOR SALARIES	1,150.00	-	\$ (1,150.00)	-100.0%
11952200	1230	K8 RESOURCE RM TEACHER SUB SAL	8,910.00	9,900.00	\$ 990.00	11.1%
11952200	1231	K8 RESOURCE RM ED TECH SUB SAL	7,920.00	42,000.00	\$ 34,080.00	430.3%
11952200	2010	K8 RESOURCE TEACHER BASIC	474.00	503.00	\$ 29.00	6.1%
11952200	2020	K8 RESOURCE RM ED TECH BASIC	1,515.00	2,432.00	\$ 917.00	60.5%
11952200	2030	K8 RESOURCE ROOM TUTOR BENEFIT	1,798.00	5,190.00	\$ 3,392.00	188.7%
11952200	2110	K8 RESOURCE TEACHER HEALTH	101,493.00	101,282.00	\$ (211.00)	-0.2%
11952200	2111	K8 RESOURCE TEACHER DENTAL	2,772.00	3,745.00	\$ 973.00	35.1%
11952200	2120	K8 RESOURCE RM ED TECH HEALTH	161,691.00	252,957.00	\$ 91,266.00	56.4%
11952200	2121	K8 RESOURCE RM ED TECH DENTAL	6,552.00	10,165.00	\$ 3,613.00	55.1%
11952200	2210	K8 RESOURCE TEACHER MEDICARE	5,161.00	5,488.00	\$ 327.00	6.3%
11952200	2220	K8 RESOURCE RM ED TECH MEDICAR	7,173.00	9,799.00	\$ 2,626.00	36.6%
11952200	2310	K8 RESOURCE TEACHER MEPERS	13,667.00	16,918.00	\$ 3,251.00	23.8%
11952200	2320	K8 RESOURCE RM ED TECH MEPERS	29,244.00	49,327.00	\$ 20,083.00	68.7%
11952200	2610	K8 RESOURCE TEACHER UNEMPLOY	398.00	427.00	\$ 29.00	7.3%
11952200	2620	K8 RESOURCE RM ED TECH UNEMPLO	554.00	763.00	\$ 209.00	37.7%
11952200	2710	K8 RESOURCE TEACHER WORK COMP	2,258.00	1,852.00	\$ (406.00)	-18.0%
11952200	2720	K8 RESOURCE RM ED TECH W/C	3,138.00	3,307.00	\$ 169.00	5.4%
11952300	1010	K8 SELF CONT TEACHER SALALIES	451,050.00	370,783.00	\$ (80,267.00)	-17.8%
11952300	1020	K8 SELF CONT ED TECH SALARIES	555,621.00	336,883.00	\$ (218,738.00)	-39.4%
11952300	1210	K8 SELF CONTAINED TUTOR SALARY	575.00	-	\$ (575.00)	-100.0%
11952300	1230	K8 SELF CONT TEACHER SUB SAL	7,125.00	8,250.00	\$ 1,125.00	15.8%
11952300	1231	K8 SELF CONT ED TECH SUB SAL	46,120.00	21,000.00	\$ (25,120.00)	-54.5%
11952300	2010	K8 SELF CONT TEACHER BASIC	599.00	492.00	\$ (107.00)	-17.9%
11952300	2020	K8 SELF CONT ED TECH BASIC INS	2,240.00	1,314.00	\$ (926.00)	-41.3%
11952300	2030	K8 SELF CONT TUTOR BENEFITS	5,982.50	2,925.00	\$ (3,057.50)	-51.1%
11952300	2110	K8 SELF CONT TEACHER HEALTH	138,785.00	86,648.00	\$ (52,137.00)	-37.6%
11952300	2111	K8 SELF CONT TEACHER DENTAL	3,528.00	3,210.00	\$ (318.00)	-9.0%
11952300	2120	K8 SELF CONT ED TECH HEALTH IN	211,512.00	100,223.00	\$ (111,289.00)	-52.6%
11952300	2121	K8 SELF CONT ED TECH DENTAL	9,576.00	5,885.00	\$ (3,691.00)	-38.5%
11952300	2210	K8 SELF CONTAINED TEACHER MEDI	6,540.00	5,376.00	\$ (1,164.00)	-17.8%
11952300	2220	K8 SELF CONT ED TECH MEDICARE	8,056.00	4,885.00	\$ (3,171.00)	-39.4%
11952300	2310	K8 SELF CONTAINED TEACHER MSRS	17,320.00	16,574.00	\$ (746.00)	-4.3%
11952300	2320	K8 SELF CONTAINED ED TECH MSRS	42,437.00	27,136.00	\$ (15,301.00)	-36.1%
11952300	2610	K8 SELF CONTAINED TEACHER UNEM	505.00	419.00	\$ (86.00)	-17.0%
11952300	2620	K8 SELF CONT ED TECH UNEMPLOY	622.00	380.00	\$ (242.00)	-38.9%
11952300	2710	K8 SEFL CONTAINED TEACHER W/C	2,861.00	1,814.00	\$ (1,047.00)	-36.6%
11952300	2720	K8 SELF CONT ED TECH WORK COMP	3,525.00	1,648.00	\$ (1,877.00)	-53.2%
11952400	1210	K8 HOSP/HOME TUTOR SALARIES	20,000.00	20,000.00	\$ -	0.0%
11952400	2030	K8 HOSP/HOME TUTOR BENEFITS	2,000.00	2,000.00	\$ -	0.0%
11952800	1010	K8 PSYCHOLOGIST SALARY	47,328.00	48,274.00	\$ 946.00	2.0%
11952800	2010	K8 PSYCHOLOGIST BASIC INS	63.00	65.00	\$ 2.00	3.2%
11952800	2011	K8 PSYCHOLOGIST DISABILITY INS	212.50	212.50	\$ -	0.0%
11952800	2110	K8 PSYCHOLOGIST HEALTH INS	12,556.00	12,837.00	\$ 281.00	2.2%
11952800	2111	K8 PSYCHOLOGIST DENTAL INS	847.00	898.00	\$ 51.00	6.0%
11952800	2210	K8 PSYCHOLOGIST MEDICARE	686.00	700.00	\$ 14.00	2.0%
11952800	2310	K8 PSYCHOLOGIST MSRS	1,817.00	2,158.00	\$ 341.00	18.8%
11952800	2610	K8 PSYCHOLOGIST UNEMPLOYMENT	53.00	55.00	\$ 2.00	3.8%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT			FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
11952800	2710	K8 PSYCHOLOGIST WORKERS COMP	300.00	236.00	\$ (64.00)	-21.3%
12001000	1010	PK8 REL ARTS TEACHER SALARIES	625,426.00	576,997.00	\$ (48,429.00)	-7.7%
12001000	1020	PK8 ED TECH SALARIES	42,254.00	43,998.00	\$ 1,744.00	4.1%
12001000	1210	PK8 TUTOR SALARIES	22,138.00	-	\$ (22,138.00)	-100.0%
12001000	1230	PK8 REL ART TEACHER SUB SALARY	14,850.00	16,500.00	\$ 1,650.00	11.1%
12001000	2010	PK8 REL ARTS TEACHER BASIC INS	832.00	767.00	\$ (65.00)	-7.8%
12001000	2020	PK8 ED TECH BASIC INS	253.00	259.00	\$ 6.00	2.4%
12001000	2030	PK8 TUTOR/SUB BENEFITS	3,699.00	1,650.00	\$ (2,049.00)	-55.4%
12001000	2110	PK8 REL ARTS TEACHER HEALTH IN	168,100.00	137,034.00	\$ (31,066.00)	-18.5%
12001000	2111	PK8 REL ARTS TEACHER DENTAL IN	4,536.00	4,173.00	\$ (363.00)	-8.0%
12001000	2120	PK8 ED TECH HEALTH INS	14,650.00	14,889.00	\$ 239.00	1.6%
12001000	2121	PK8 ED TECH DENTAL INS	1,008.00	1,070.00	\$ 62.00	6.2%
12001000	2210	PK8 REL ARTS TEACHER MEDICARE	9,069.00	8,366.00	\$ (703.00)	-7.8%
12001000	2220	PK8 ED TECH MEDICARE	613.00	638.00	\$ 25.00	4.1%
12001000	2310	PK8 REL ARTS TEACHER MSRS	24,016.00	25,792.00	\$ 1,776.00	7.4%
12001000	2320	PK8 ED TECH MSRS	4,310.00	4,488.00	\$ 178.00	4.1%
12001000	2610	PK8 REL ARTS TEACHER UNEMPLOY	700.00	652.00	\$ (48.00)	-6.9%
12001000	2620	PK8 ED TECH UNEMPLOYMENT	47.00	50.00	\$ 3.00	6.4%
12001000	2710	PK8 REL ARTS TEACHER WORK COMP	3,967.00	2,823.00	\$ (1,144.00)	-28.8%
12001000	2720	PK8 ED TECH WORKERS COMP	268.00	215.00	\$ (53.00)	-19.8%
12001120	1230	PK8 PRE-K TEACHER SUB SALARIES	1,485.00	-	\$ (1,485.00)	-100.0%
12001120	1231	PK8 PRE-K ED TECH SUB SALARIES	1,320.00	-	\$ (1,320.00)	-100.0%
12001120	2030	PK8 PRE-K TUTOR/SUB BENEFITS	281.00	-	\$ (281.00)	-100.0%
12001120	3200	PK8 PRE-K CONTRACTED SERVICES	266,064.00	231,294.00	\$ (34,770.00)	-13.1%
12002120	1010	PK8 GUIDANCE SALARIES	220,503.00	210,059.00	\$ (10,444.00)	-4.7%
12002120	2010	PK8 GUIDANCE BASIC INS	293.00	282.00	\$ (11.00)	-3.8%
12002120	2110	PK8 GUIDANCE HEALTH INS	67,261.00	77,022.00	\$ 9,761.00	14.5%
12002120	2111	PK8 GUIDANCE DENTAL INS	1,512.00	1,605.00	\$ 93.00	6.2%
12002120	2210	PK8 GUIDANCE MEDICARE	3,197.00	3,046.00	\$ (151.00)	-4.7%
12002120	2310	PK8 GUIDANCE MSRS	8,467.00	9,390.00	\$ 923.00	10.9%
12002120	2610	PK8 GUIDANCE UNEMPLOYMENT	247.00	237.00	\$ (10.00)	-4.0%
12002120	2710	PK8 GUIDANCE WORKERS COMP	1,399.00	1,028.00	\$ (371.00)	-26.5%
12002199	1010	PK8 INTERVENTIONIST SALARY	-	54,652.00	\$ 54,652.00	100.0%
12002199	2010	PK8 INTERVENTIONIST BASIC INS	-	73.00	\$ 73.00	100.0%
12002199	2110	PK8 INTERVENTIONIST HEALTH INS	-	21,523.00	\$ 21,523.00	100.0%
12002199	2111	PK8 INTERVENTIONIST DENTAL INS	-	535.00	\$ 535.00	100.0%
12002199	2210	PK8 INTERVENTIONIST MEDICARE	-	792.00	\$ 792.00	100.0%
12002199	2310	PK8 INTERVENTIONIST MEPRS	-	2,443.00	\$ 2,443.00	100.0%
12002199	2610	PK8 INTERVENTIONIST UNEMPLOY	-	62.00	\$ 62.00	100.0%
12002199	2710	PK8 INTERVENTIONIST WORK COMP	-	267.00	\$ 267.00	100.0%
12002220	1010	PK8 LIBRARIAN SALARIES	77,891.00	39,725.00	\$ (38,166.00)	-49.0%
12002220	1020	PK8 LIBRARY ED TECH SALARIES	35,803.00	18,260.00	\$ (17,543.00)	-49.0%
12002220	1200	PK8 LIBRARY SUB SALARIES	2,806.00	1,650.00	\$ (1,156.00)	-41.2%
12002220	2010	PK8 LIBRARIAN BASIC INS	103.00	53.00	\$ (50.00)	-48.5%
12002220	2020	PK8 LIBRARY ED TECH BASIC INS	48.00	25.00	\$ (23.00)	-47.9%
12002220	2030	PK8 LIBRARY SUB BENEFITS	281.00	165.00	\$ (116.00)	-41.3%
12002220	2110	PK8 LIBRARIAN HEALTH INS	10,650.00	5,445.00	\$ (5,205.00)	-48.9%
12002220	2111	PK8 LIBRARIAN DENTAL INS	504.00	268.00	\$ (236.00)	-46.8%
12002220	2120	PK8 LIBRARY ED TECH HEALTH INS	10,650.00	5,445.00	\$ (5,205.00)	-48.9%
12002220	2121	PK8 LIBRARY ED TECH DENTAL INS	504.00	268.00	\$ (236.00)	-46.8%
12002220	2210	PK8 LIBRARIAN MEDICARE	1,129.00	576.00	\$ (553.00)	-49.0%
12002220	2220	PK8 LIBRARY ED TECH MEDICARE	519.00	265.00	\$ (254.00)	-48.9%
12002220	2310	PK8 LIBRARIAN MSRS	2,991.00	1,776.00	\$ (1,215.00)	-40.6%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
12002220	2320	PK8 LIBRARY ED TECH MSRS	1,375.00	816.00	\$ (559.00)	-40.7%
12002220	2610	PK8 LIBRARIAN UNEMPLOYMENT	87.00	45.00	\$ (42.00)	-48.3%
12002220	2620	PK8 LIBRARY ED TECH UNEMPLOY	40.00	21.00	\$ (19.00)	-47.5%
12002220	2710	PK8 LIBRARIAN WORKERS COMP	494.00	194.00	\$ (300.00)	-60.7%
12002220	2720	PK8 LIBRARY ED TECH WORK COMP	227.00	89.00	\$ (138.00)	-60.8%
12002230	1180	BCS IT TECHNICIAN SALARIES	60,411.00	61,419.00	\$ 1,008.00	1.7%
12002230	2080	BCS IT TECHNICIAN BASIC INS	351.00	357.00	\$ 6.00	1.7%
12002230	2180	BCS IT TECHNICIAN HEALTH INS	4,615.00	4,750.00	\$ 135.00	2.9%
12002230	2280	BCS IT TECHNICIAN MEDICARE	876.00	891.00	\$ 15.00	1.7%
12002230	2380	BCS IT TECHNICIAN MEPEERS	6,162.00	6,265.00	\$ 103.00	1.7%
12002230	2680	BCS IT TECHNICIAN UNEMPLOYMENT	68.00	69.00	\$ 1.00	1.5%
12002230	2780	BCS IT TECHNICIAN WORKERS COMP	383.00	301.00	\$ (82.00)	-21.4%
12002240	1040	BCS ASSESSMENT COORDINATOR	9,895.00	10,093.00	\$ 198.00	2.0%
12002240	1180	BCS DATA SPECILAIST SALARY	12,297.00	12,543.00	\$ 246.00	2.0%
12002240	2040	BCS ASSESSMENT COOR BASIC INS	13.00	15.00	\$ 2.00	15.4%
12002240	2080	BCS DATA SPECIALIST BASIC INS	75.00	75.00	\$ -	0.0%
12002240	2140	BCS ASSESSMENT COORD HEALTH	1,065.00	1,089.00	\$ 24.00	2.3%
12002240	2141	BCS ASSESSMENT COOR DENTAL INS	169.00	180.00	\$ 11.00	6.5%
12002240	2180	BCS DATA SPECIALIST HEALTH INS	5,111.00	7,702.00	\$ 2,591.00	50.7%
12002240	2181	BCS DATA SPECIALIST DENTAL INS	151.00	161.00	\$ 10.00	6.6%
12002240	2240	BCS ASSESSMENT COOR MEDICARE	143.00	146.00	\$ 3.00	2.1%
12002240	2280	BCS DATA SPECIALIST MEDICARE	178.00	182.00	\$ 4.00	2.2%
12002240	2340	BCS ASSESSMENT COOR MEPEERS	380.00	451.00	\$ 71.00	18.7%
12002240	2380	BCS DATA SPECIALIST MEPEERS	1,254.00	1,279.00	\$ 25.00	2.0%
12002240	2640	BCS ASSESSMENT COORD UNEMP	11.00	11.00	\$ -	0.0%
12002240	2680	BCS DATA SPECIALIST UNEMP	14.00	14.00	\$ -	0.0%
12002240	2740	BCS ASSESSMENT COORD WORK COMP	63.00	49.00	\$ (14.00)	-22.2%
12002240	2780	BCS DATA SPECIALIST WORK COMP	78.00	61.00	\$ (17.00)	-21.8%
12002400	1180	PK8 SECRETARY SALARIES	164,797.00	181,134.00	\$ 16,337.00	9.9%
12002400	1200	PK8 SECRETARY SUB SALARIES	2,760.00	3,060.00	\$ 300.00	10.9%
12002400	2030	PK8 SECRETARY SUB BENEFITS	276.00	306.00	\$ 30.00	10.9%
12002400	2080	PK8 SECRETARY BASIC INS	608.00	633.00	\$ 25.00	4.1%
12002400	2180	PK8 SECRETARY HEALTH INSURANC	42,600.00	50,085.00	\$ 7,485.00	17.6%
12002400	2181	PK8 SECRETARY DENTAL INS	2,016.00	2,140.00	\$ 124.00	6.2%
12002400	2280	PK8 SECRETARY MEDICARE	1,853.00	2,067.00	\$ 214.00	11.5%
12002400	2380	PK8 SECRETARY MSRS	13,582.00	15,262.00	\$ 1,680.00	12.4%
12002400	2680	PK8 SECRETARY UNEMPLOYMENT	184.00	205.00	\$ 21.00	11.4%
12002400	2780	PK8 SECRETARY WORKERS COMP	1,045.00	886.00	\$ (159.00)	-15.2%
12002410	1040	PK8 PRINCIPAL SALARIES	210,350.00	214,558.00	\$ 4,208.00	2.0%
12002410	1050	PK8 ASST PRINCIPAL SALARIES	81,185.00	82,809.00	\$ 1,624.00	2.0%
12002410	2040	PK8 PRINCIPAL BASIC INS	280.00	285.00	\$ 5.00	1.8%
12002410	2041	PK8 PRINCIPAL DISABILITY INS	850.00	850.00	\$ -	0.0%
12002410	2050	PK8 ASST PRINCIPAL BASIC INS	108.00	110.00	\$ 2.00	1.9%
12002410	2051	PK8 ASST PRINCIPAL DISABILITY	425.00	425.00	\$ -	0.0%
12002410	2140	PK8 PRINCIPAL HEALTH INS	46,164.00	47,197.00	\$ 1,033.00	2.2%
12002410	2141	PK8 PRINCIPAL DENTAL INS	3,386.00	3,590.00	\$ 204.00	6.0%
12002410	2150	PK8 ASST PRINCIPAL HEALTH INS	25,112.00	25,674.00	\$ 562.00	2.2%
12002410	2151	PK8 ASST PRINCIPAL DENTAL INS	1,693.00	1,795.00	\$ 102.00	6.0%
12002410	2240	PK8 PRINCIPAL MEDICARE	3,050.00	3,111.00	\$ 61.00	2.0%
12002410	2250	PK8 ASST PRINCIPAL MEDICARE	1,177.00	1,201.00	\$ 24.00	2.0%
12002410	2340	PK8 PRINCIPAL MSRS	8,077.00	9,591.00	\$ 1,514.00	18.7%
12002410	2350	PK8 ASST PRINCIPAL MSRS	3,118.00	3,702.00	\$ 584.00	18.7%
12002410	2640	PK8 PRINCIPAL UNEMPLOYMENT	235.00	242.00	\$ 7.00	3.0%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT			FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
12002410	2650	PK8 ASST PRINCIPAL UNEMPLOYMNT	91.00	94.00	\$ 3.00	3.3%
12002410	2740	PK8 PRINCIPAL WORKERS COMP	1,334.00	1,050.00	\$ (284.00)	-21.3%
12002410	2750	PK8 ASST PRINCIPAL WORKERS COM	515.00	405.00	\$ (110.00)	-21.4%
12004100	1210	K8 ESL TUTOR SALARIES	20,700.00	21,150.00	\$ 450.00	2.2%
12004100	2030	K8 ESL TUTOR BENEFITS	2,070.00	2,115.00	\$ 45.00	2.2%
12009100	1500	PK8 COCURRICULAR STIPENDS	46,540.00	52,466.00	\$ 5,926.00	12.7%
12009100	2000	PK8 COCURRIC STIPEND BENEFITS	3,560.00	4,014.00	\$ 454.00	12.8%
12009200	1500	PK8 ATHLETIC STIPENDS	62,000.00	63,500.00	\$ 1,500.00	2.4%
12009200	2000	PK8 ATHLETIC STIPEND BENEFITS	4,743.00	4,858.00	\$ 115.00	2.4%
12011000	1010	PK8 GRADE 1 TEACHER SALARIES	404,059.00	412,140.00	\$ 8,081.00	2.0%
12011000	1230	PK8 GR 1 TEACHER SUB SALARIES	8,910.00	9,900.00	\$ 990.00	11.1%
12011000	2010	PK8 GR 1 TEACHER BASIC INS	535.00	546.00	\$ 11.00	2.1%
12011000	2030	PK8 GR 1 TEACHER SUB BENEFITS	891.00	990.00	\$ 99.00	11.1%
12011000	2110	PK8 GR 1 TEACHER HEALTH INS	101,335.00	111,858.00	\$ 10,523.00	10.4%
12011000	2111	PK8 GR 1 TEACHER DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
12011000	2210	PK8 GR 1 TEACHER MEDICARE	5,859.00	5,976.00	\$ 117.00	2.0%
12011000	2310	PK8 GRADE 1 TEACHER MSRS	15,516.00	18,423.00	\$ 2,907.00	18.7%
12011000	2610	PK8 GR 1 TEACHER UNEMPLOYMENT	452.00	465.00	\$ 13.00	2.9%
12011000	2710	PK8 GR 1 TEACHER WORKERS COMP	2,563.00	2,017.00	\$ (546.00)	-21.3%
12021000	1010	PK8 GRADE 2 TEACHER SALARIES	227,241.00	231,786.00	\$ 4,545.00	2.0%
12021000	1230	PK8 GR 2 TEACHER SUB SALARIES	4,455.00	4,950.00	\$ 495.00	11.1%
12021000	2010	PK8 GR 2 TEACHER BASIC INS	301.00	308.00	\$ 7.00	2.3%
12021000	2030	PK8 GR 2 TEACHER SUB BENEFITS	446.00	495.00	\$ 49.00	11.0%
12021000	2110	PK8 GR 2 TEACHER HEALTH INS	60,874.00	55,348.00	\$ (5,526.00)	-9.1%
12021000	2111	PK8 GR 2 TEACHER DENTAL INS	1,512.00	1,605.00	\$ 93.00	6.2%
12021000	2210	PK8 GR 2 TEACHER MEDICARE	3,295.00	3,361.00	\$ 66.00	2.0%
12021000	2310	PK8 GRADE 2 TEACHER MSRS	8,726.00	10,361.00	\$ 1,635.00	18.7%
12021000	2610	PK8 GR 2 TEACHER UNEMPLOYMENT	254.00	262.00	\$ 8.00	3.1%
12021000	2710	PK8 GR 2 TEACHER WORKERS COMP	1,441.00	1,134.00	\$ (307.00)	-21.3%
12021120	1010	PK8 GR 2 TARGET TEACHER SALARY	188,526.00	196,737.00	\$ 8,211.00	4.4%
12021120	1230	PK8 GR 2 TARGET TEACHER SUBS	4,455.00	4,950.00	\$ 495.00	11.1%
12021120	2010	PK8 GR 2 TARGET TEACHER BASIC	251.00	261.00	\$ 10.00	4.0%
12021120	2030	PK8 GR 2 TARGET TEACH BENEFITS	446.00	495.00	\$ 49.00	11.0%
12021120	2110	PK8 GR 2 TARGET TEACH HEALTH I	56,814.00	58,086.00	\$ 1,272.00	2.2%
12021120	2111	PK8 GR 2 TARGET TEACH DENTAL	1,512.00	1,605.00	\$ 93.00	6.2%
12021120	2210	PK8 GR 2 TARGET TEACH MEDICARE	2,734.00	2,853.00	\$ 119.00	4.4%
12021120	2310	PK8 GR 2 TARGET TEACHER MSRS	7,239.00	8,794.00	\$ 1,555.00	21.5%
12021120	2610	PK8 GR 2 TARGET TEACH UNEMPLOY	211.00	222.00	\$ 11.00	5.2%
12021120	2710	PK8 GR 2 TARGET TEACH WORK COM	1,196.00	963.00	\$ (233.00)	-19.5%
12031000	1010	PK8 GRADE 3 TEACHER SALARIES	342,452.00	349,829.00	\$ 7,377.00	2.2%
12031000	1230	PK8 GR 3 TEACHER SUBS	8,910.00	8,250.00	\$ (660.00)	-7.4%
12031000	2010	PK8 GR 3 TEACHER BASIC INSURAN	454.00	463.00	\$ 9.00	2.0%
12031000	2030	PK8 GR 3 TEACHER SUB BENEFITS	891.00	825.00	\$ (66.00)	-7.4%
12031000	2110	PK8 GR 3 TEACHER HEALTH INS	82,174.00	77,126.00	\$ (5,048.00)	-6.1%
12031000	2111	PK8 GR 3 TEACHER DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
12031000	2210	PK8 GR 3 TEACHER MEDICARE	4,966.00	5,073.00	\$ 107.00	2.2%
12031000	2310	PK8 GRADE 3 TEACHER MSRS	13,150.00	15,637.00	\$ 2,487.00	18.9%
12031000	2610	PK8 GR 3 TEACHER UNEMPLOYMENT	383.00	395.00	\$ 12.00	3.1%
12031000	2710	PK8 GR 3 TEACHER WORKERS COMP	2,172.00	1,712.00	\$ (460.00)	-21.2%
12041000	1010	PK8 GRADE 4 TEACHER SALARIES	386,179.00	396,393.00	\$ 10,214.00	2.6%
12041000	1230	PK8 GRADE 4 TEACHER SUB SALARI	8,910.00	8,250.00	\$ (660.00)	-7.4%
12041000	2010	PK8 GR 4 TEACHER BASIC INS	491.00	504.00	\$ 13.00	2.6%
12041000	2030	PK8 GR 4 TEACHER SUB BENEFITS	891.00	825.00	\$ (66.00)	-7.4%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
12041000	2110	PK8 GR 4 TEACHER HEALTH INS	97,275.00	99,451.00	\$ 2,176.00	2.2%
12041000	2111	PK8 GR 4 TEACHER DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
12041000	2210	PK8 GR 4 TEACHER MEDICARE	5,600.00	5,748.00	\$ 148.00	2.6%
12041000	2310	PK8 GRADE 4 TEACHER MSRS	14,829.00	17,617.00	\$ 2,788.00	18.8%
12041000	2610	PK8 GR 4 TEACHER UNEMPLOYMENT	432.00	448.00	\$ 16.00	3.7%
12041000	2710	PK8 GR 4 TEACHER WORKERS COMP	2,450.00	1,940.00	\$ (510.00)	-20.8%
12051000	1010	PK8 GRADE 5 TEACHER SALARIES	353,623.00	369,988.00	\$ 16,365.00	4.6%
12051000	1230	PK8 GR 5 TEACHER SUB SALARIES	7,425.00	8,250.00	\$ 825.00	11.1%
12051000	2010	PK8 GR 5 TEACHER BASIC INS	449.00	470.00	\$ 21.00	4.7%
12051000	2030	PK8 GR 5 TEACHER SUB BENEFITS	743.00	825.00	\$ 82.00	11.0%
12051000	2110	PK8 GR 5 TEACHER HEALTH INS	85,926.00	101,178.00	\$ 15,252.00	17.8%
12051000	2111	PK8 GR 5 TEACHER DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
12051000	2210	PK8 GR 5 TEACHER MEDICARE	5,128.00	5,365.00	\$ 237.00	4.6%
12051000	2310	PK8 GRADE 5 TEACHER MSRS	13,579.00	16,437.00	\$ 2,858.00	21.0%
12051000	2610	PK8 GR 5 TEACHER UNEMPLOYMENT	396.00	418.00	\$ 22.00	5.6%
12051000	2710	PK8 GR 5 TEACHER WORKERS COMP	2,243.00	1,810.00	\$ (433.00)	-19.3%
12061000	1010	PK8 GRADE 6 TEACHER SALARIES	359,369.00	325,173.00	\$ (34,196.00)	-9.5%
12061000	1230	PK8 GRADE 6 TEACHER SUB SALARY	7,425.00	8,250.00	\$ 825.00	11.1%
12061000	2010	PK8 GRADE 6 TEACHER BASIC INS	457.00	432.00	\$ (25.00)	-5.5%
12061000	2030	PK8 GRADE 6 SUB BENEFITS	743.00	825.00	\$ 82.00	11.0%
12061000	2110	PK8 GRADE 6 TEACHER HEALTH INS	70,039.00	60,974.00	\$ (9,065.00)	-12.9%
12061000	2111	PK8 GRADE 6 TEACHER DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
12061000	2210	PK8 GRADE 6 TEACHER MEDICARE	5,211.00	4,715.00	\$ (496.00)	-9.5%
12061000	2310	PK8 GRADE 6 TEACHER MSRS	13,800.00	14,535.00	\$ 735.00	5.3%
12061000	2610	PK8 GRADE 6 TEACHER UNEMPLOY	402.00	367.00	\$ (35.00)	-8.7%
12061000	2710	PK8 GRADE 6 TEACHER WORK COMP	2,280.00	1,591.00	\$ (689.00)	-30.2%
12071000	1010	PK8 GRADE 7 TEACHER SALARIES	382,144.00	395,364.00	\$ 13,220.00	3.5%
12071000	1230	PK8 GR 7 TEACHER SUB SALARIES	7,425.00	8,250.00	\$ 825.00	11.1%
12071000	2010	PK8 GR 7 TEACHER BASIC INS	507.00	525.00	\$ 18.00	3.6%
12071000	2030	PK8 GR 7 TEACHER SUB BENEFITS	743.00	825.00	\$ 82.00	11.0%
12071000	2110	PK8 GR 7 TEACHER HEALTH INS	99,211.00	81,319.00	\$ (17,892.00)	-18.0%
12071000	2111	PK8 GR 7 TEACHER DENTAL INS	3,024.00	2,229.00	\$ (795.00)	-26.3%
12071000	2210	PK8 GR 7 TEACHER MEDICARE	5,541.00	5,733.00	\$ 192.00	3.5%
12071000	2310	PK8 GRADE 7 TEACHER MSRS	14,674.00	17,673.00	\$ 2,999.00	20.4%
12071000	2610	PK8 GR 7 TEACHER UNEMPLOYMENT	428.00	446.00	\$ 18.00	4.2%
12071000	2710	PK8 GR 7 TEACHERS WORK COMP	2,424.00	1,934.00	\$ (490.00)	-20.2%
12081000	1010	PK8 GRADE 8 TEACHER SALARIES	364,819.00	322,833.00	\$ (41,986.00)	-11.5%
12081000	1230	PK8 GR 8 TEACHER SUB SALARIES	7,425.00	8,250.00	\$ 825.00	11.1%
12081000	2010	PK8 GR 8 TEACHER BASIC INS	484.00	428.00	\$ (56.00)	-11.6%
12081000	2030	PK8 GR 8 TEACHER SUB BENEFITS	743.00	825.00	\$ 82.00	11.0%
12081000	2110	PK8 GR 8 TEACHER HEALTH INS	89,986.00	90,544.00	\$ 558.00	0.6%
12081000	2111	PK8 GR 8 TEACHER DENTAL INS	1,512.00	2,140.00	\$ 628.00	41.5%
12081000	2210	PK8 GR 8 TEACHER MEDICARE	5,290.00	4,681.00	\$ (609.00)	-11.5%
12081000	2310	PK8 GRADE 8 TEACHER MSRS	14,009.00	14,431.00	\$ 422.00	3.0%
12081000	2610	PK8 GR 8 TEACHER UNEMPLOYMENT	408.00	365.00	\$ (43.00)	-10.5%
12081000	2710	PK8 GR 8 TEACHER WORKERS COMP	2,314.00	1,580.00	\$ (734.00)	-31.7%
12091000	1010	PK8 KINDER TEACHER SALARIES	357,156.00	337,854.00	\$ (19,302.00)	-5.4%
12091000	1230	PK8 KINDER TEACHER SUB SALARIE	9,900.00	9,350.00	\$ (550.00)	-5.6%
12091000	2010	PK8 KINDER TEACHER BASIC INS	475.00	430.00	\$ (45.00)	-9.5%
12091000	2030	PK8 KINDER TEACHER SUB BENEFIT	990.00	935.00	\$ (55.00)	-5.6%
12091000	2110	PK8 TEACHER HEALTH INS	105,553.00	78,137.00	\$ (27,416.00)	-26.0%
12091000	2111	PK8 TEACHER DENTAL INS	2,520.00	2,140.00	\$ (380.00)	-15.1%
12091000	2210	PK8 KINDER TEACHER MEDICARE	5,179.00	4,899.00	\$ (280.00)	-5.4%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
12091000	2310	PK8 KINDER TEACHER MSRS	13,715.00	15,016.00	\$ 1,301.00	9.5%
12091000	2610	PK8 KINDER TEACHER UNEMPLOYMEN	400.00	381.00	\$ (19.00)	-4.8%
12091000	2710	PK8 KINDER TEACHER WORK COMP	2,266.00	1,653.00	\$ (613.00)	-27.1%
LINE 01 PERSONNEL TOTAL			17,893,607.00	17,953,016.00	59,409.00	0.3%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>02 SUPPLIES &amp; SERVICES</b>						
20000212	5800	DIR OF INSTR LOCAL TRAVEL	1,000.00	1,000.00	\$ -	0.0%
20000212	6000	DISTRICT DIR OF INST SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
20000212	8100	DIR OF INSTR MEMBERSHIPS	300.00	300.00	\$ -	0.0%
20002021	3300	SPEC ED PROF DEVELOPMENT	11,300.00	11,300.00	\$ -	0.0%
20002021	3440	K8 SP ED REGIONAL ASSESSMENT	3,500.00	3,500.00	\$ -	0.0%
20002021	5800	SPEC ED LOCAL TRAVEL	1,750.00	1,800.00	\$ 50.00	2.9%
20016213	3300	BCS NURSE PROF DEVELOPMENT	500.00	500.00	\$ -	0.0%
20016213	6000	BCS NURSE SUPPLIES	2,750.00	7,000.00	\$ 4,250.00	154.5%
21000120	3200	HS PROGRAM CONTRACTED INSTR	50,000.00	54,000.00	\$ 4,000.00	8.0%
21000120	3300	BHS PROF DEVELOPMENT	7,000.00	7,000.00	\$ -	0.0%
21000120	3400	HS DRAMA CONTRACTED SVCS	3,500.00	3,500.00	\$ -	0.0%
21000120	6000	HS NON DEPT INSTR SUPPLIES	35,000.00	32,000.00	\$ (3,000.00)	-8.6%
21000120	6100	HS DRAMA SUPPLIES	2,500.00	2,500.00	\$ -	0.0%
21000120	8100	HS INSTITUTIONAL MEMBERSHIP	31,750.00	31,750.00	\$ -	0.0%
21000122	6430	HS PROF PUBLICATIONS	500.00	500.00	\$ -	0.0%
21000200	3300	HS ADMIN PROF DEVELOPMENT	1,000.00	1,000.00	\$ -	0.0%
21000200	5310	HS POSTAGE	5,000.00	5,000.00	\$ -	0.0%
21000200	5400	HS MARKETING COSTS	8,000.00	8,000.00	\$ -	0.0%
21000200	5800	HS ADMIN LOCAL TRAVEL	800.00	800.00	\$ -	0.0%
21000200	6000	HS OFFICE SUPPLIES	1,500.00	1,500.00	\$ -	0.0%
21000210	3200	BHS ASSESSMENT COSTS	17,450.00	17,450.00	\$ -	0.0%
21000266	3000	HS RESOURCE OFFICER	74,000.00	78,000.00	\$ 4,000.00	5.4%
21000293	3200	HS GIFTED & TALENTED CONTR INS	1,500.00	1,500.00	\$ -	0.0%
21000293	6100	HS GIFTED TALENTED INSTR SUP	3,000.00	3,000.00	\$ -	0.0%
21000950	6000	HS CO CURRICULAR SUPPLIES	17,000.00	17,000.00	\$ -	0.0%
21000960	3000	CONTR ATHLETIC TRAINER SVCS	35,000.00	40,000.00	\$ 5,000.00	14.3%
21000960	6000	HS ATHLETIC TRAINING SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
21000960	6100	HS ATHLETIC DIRECTOR SUPPLIES	40,250.00	46,200.00	\$ 5,950.00	14.8%
21000961	6000	HS ATHLETICS-BASEBALL	14,250.00	15,750.00	\$ 1,500.00	10.5%
21000962	6000	HS ATHLETICS-BOYS BASKETBALL	12,000.00	13,000.00	\$ 1,000.00	8.3%
21000963	6000	HS ATHLETICS-GIRLS BASKETBALL	10,500.00	13,000.00	\$ 2,500.00	23.8%
21000964	6000	HS ATHLETICS-CHEERLEADING	2,500.00	4,285.00	\$ 1,785.00	71.4%
21000965	6000	HS ATHLETICS-CROSS COUNTRY	1,000.00	1,250.00	\$ 250.00	25.0%
21000966	6000	HS ATHLETICS-FIELD HOCKEY	8,000.00	9,500.00	\$ 1,500.00	18.8%
21000967	6000	HS ATHLETICS-FOOTBALL	35,000.00	27,200.00	\$ (7,800.00)	-22.3%
21000968	6000	HS ATHLETICS-GOLF	3,000.00	3,000.00	\$ -	0.0%
21000969	6000	HS ATHLETICS-SOFTBALL	11,500.00	13,900.00	\$ 2,400.00	20.9%
21000970	6000	HS ATHLETICS-WINTER TRACK	5,000.00	5,000.00	\$ -	0.0%
21000971	6000	HS ATHLETICS-SPRING TRACK	7,000.00	7,000.00	\$ -	0.0%
21000972	6000	HS ATHLETICS-TENNIS	1,500.00	1,600.00	\$ 100.00	6.7%
21000973	6000	HS ATHLETICS-SWIMMING	20,750.00	22,200.00	\$ 1,450.00	7.0%
21000974	6000	HS ATHLETICS-BOYS ICE HOCKEY	48,500.00	40,500.00	\$ (8,000.00)	-16.5%
21000975	6000	HS ATHLETICS- BOYS SOCCER	7,000.00	7,500.00	\$ 500.00	7.1%
21000976	6000	HS ATHLETICS-GIRLS SOCCER	7,000.00	7,500.00	\$ 500.00	7.1%
21000977	6000	HS ATHLETICS-VOLLEYBALL	7,500.00	8,000.00	\$ 500.00	6.7%
21000978	6000	HS ATHLETICS-LACROSSE	12,000.00	12,000.00	\$ -	0.0%
21000980	6000	HS ATHLETICS-UNIFIED	500.00	750.00	\$ 250.00	50.0%
21000981	6000	HS ATHLETICS-E SPORTS	500.00	750.00	\$ 250.00	50.0%
21000982	6000	HS ATHLETICS-GIRLS ICE HOCKEY	-	10,000.00	\$ 10,000.00	100.0%
21002110	3440	BHS SOCIAL WORK CONTR INSTR	-	45,000.00	\$ 45,000.00	100.0%
21002110	6000	BHS SOCIAL WORK INSTR SUPPLIES	-	250.00	\$ 250.00	100.0%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
21002121	6100	HS SOC STUDIES INSTR SUPPLIES	1,700.00	1,700.00	\$ -	0.0%
21002121	6410	HS SOC STUDIES TEXTBOOKS	7,500.00	7,500.00	\$ -	0.0%
21002140	3440	BHS PSYCHOLOG CONTRACTED INSTR	2,500.00	2,500.00	\$ -	0.0%
21002140	5800	BHS PSYCHOLOGIST LOCAL TRAVEL	500.00	500.00	\$ -	0.0%
21002140	6000	BHS PSYCHOLOGY INSTR SUPPLIES	1,500.00	1,500.00	\$ -	0.0%
21002150	3440	BHS SPEECH CONTRACTED INSTR	-	10,000.00	\$ 10,000.00	100.0%
21002150	6000	BHS SPEECH INSTR SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
21002160	3440	BHS OCC THERAPY CONTRACTED INS	5,000.00	5,000.00	\$ -	0.0%
21002160	6000	BHS OCC THERAPY INSTR SUPPLIES	800.00	1,100.00	\$ 300.00	37.5%
21002180	3440	BHS PHYS THERAPY CONT INSTR	6,500.00	6,500.00	\$ -	0.0%
21002230	3000	BHS CONTR SVCS-TECHNOLOGY	65,750.00	57,075.00	\$ (8,675.00)	-13.2%
21004121	6100	HS SCIENCE INSTR SUPPLIES	20,750.00	20,750.00	\$ -	0.0%
21004121	6410	HS SCIENCE TEXTBOOKS	5,000.00	5,000.00	\$ -	0.0%
21004130	3400	BHS ESL CONTRACTED SERVICES	2,500.00	2,500.00	\$ -	0.0%
21004130	6100	BHS ESL INSTRUCTIONAL SUPPLIES	500.00	500.00	\$ -	0.0%
21004311	6100	SUMMER SCHOOL SUPPLIES	500.00	500.00	\$ -	0.0%
21008121	6100	HS FOR LANGUAGE INSTR SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
21008121	6410	HS FOR LANGUAGE TEXTBOOKS	2,500.00	2,500.00	\$ -	0.0%
21010121	6100	HS ENGLISH INSTR SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
21010121	6410	HS ENGLISH TEXTBOOKS	13,175.00	14,000.00	\$ 825.00	6.3%
21012121	6100	HS MATH INSTR SUPPLIES	3,000.00	4,000.00	\$ 1,000.00	33.3%
21012121	6410	HS MATH TEXTBOOKS	8,500.00	3,500.00	\$ (5,000.00)	-58.8%
21014121	6100	HS COMP TECH INSTR SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
21014121	6410	HS COMP TECH TEXTBOOKS	1,400.00	1,400.00	\$ -	0.0%
21016121	6100	HS LIFE SKL/HLTH INSTR SUPPLIE	500.00	500.00	\$ -	0.0%
21018121	3200	HS MUSIC CONTR INSTR	5,500.00	5,500.00	\$ -	0.0%
21018121	6100	HS MUSIC INSTR SUPPLIES	500.00	500.00	\$ -	0.0%
21018121	6420	HS MUSIC BOOKS	3,500.00	3,500.00	\$ -	0.0%
21020121	6100	HS ART INSTR SUPPLIES	11,500.00	11,500.00	\$ -	0.0%
21020121	6420	HS ART TEXTBOOKS	1,500.00	1,500.00	\$ -	0.0%
21022121	6100	HS PHYS ED INSTR SUPPLIES	6,000.00	6,000.00	\$ -	0.0%
21024222	6400	HS LIBRARY BOOKS	13,500.00	13,500.00	\$ -	0.0%
21024222	6600	HS LIBRARY A.V.	1,500.00	1,500.00	\$ -	0.0%
21026212	6000	HS GUIDANCE INSTR SUPPLIES	1,350.00	1,350.00	\$ -	0.0%
21028213	3300	BHS NURSE PROF DEVELOPMENT	500.00	500.00	\$ -	0.0%
21028213	6000	BHS NURSE SUPPLIES	3,500.00	3,500.00	\$ -	0.0%
21034421	3200	HS ALT ED CONT INSTR	1,000.00	1,000.00	\$ -	0.0%
21034421	6100	HS ALT ED INSTR SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
21034421	6420	HS ALT ED TEXTBOOKS	750.00	750.00	\$ -	0.0%
21036201	6100	HS RESOURCE RM INSTR SUPPLIES	1,600.00	1,600.00	\$ -	0.0%
21036201	6420	HS RESOURCE RM BOOKS	1,200.00	1,500.00	\$ 300.00	25.0%
21036230	6100	BHS SELF CONTAINED INSTR SUPPL	1,800.00	1,800.00	\$ -	0.0%
21036230	6420	BHS SELF CONTAINED BOOKS	300.00	300.00	\$ -	0.0%
21129210	3200	K8 GIFTED & TALENTED CONTR INS	1,000.00	1,000.00	\$ -	0.0%
21129210	6100	K8 GIFTED TALENTED SUPPLIES	3,750.00	3,750.00	\$ -	0.0%
21952110	6000	K8 SOCIAL WORK INSTR SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
21952140	3440	K8 PSYCHOLOGY CONTRACTED INSTR	32,500.00	48,000.00	\$ 15,500.00	47.7%
21952140	5800	K8 PSYCHOLOGIST LOCAL TRAVEL	500.00	500.00	\$ -	0.0%
21952140	6000	K8 PSYCHOLOGY INSTR SUPPLIES	1,500.00	3,000.00	\$ 1,500.00	100.0%
21952150	3440	K8 SPEECH CONTRACTED INSTR	5,000.00	10,000.00	\$ 5,000.00	100.0%
21952150	6000	K8 SPEECH INSTRUCTIONAL SUPPLY	1,500.00	2,000.00	\$ 500.00	33.3%
21952160	3440	K8 OCC THERAPY CONTRACTED INST	7,500.00	20,000.00	\$ 12,500.00	166.7%
21952160	6000	K8 OCC THERAPY INSTR SUPPLIES	1,200.00	1,500.00	\$ 300.00	25.0%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
21952170	3440	K8 AUDIOLOGY CONTRACTED INSTR	2,500.00	2,500.00	\$ -	0.0%
21952170	6000	K8 AUDIOLOGY INSTR SUPPLIES	10,000.00	5,000.00	\$ (5,000.00)	-50.0%
21952180	3440	K8 PHYS THERAPY CONTR INSTR	20,000.00	25,000.00	\$ 5,000.00	25.0%
21952200	6100	K8 RESOURCE RM INSTRUCT SUPPLY	3,600.00	4,500.00	\$ 900.00	25.0%
21952200	6420	K8 RESOURCE RM BOOKS	900.00	500.00	\$ (400.00)	-44.4%
21952300	6100	K8 SELF CONT INSTR SUPPLIES	2,000.00	2,000.00	\$ -	0.0%
21952300	6420	K8 SELF CONTAINED BOOKS	300.00	300.00	\$ -	0.0%
22001000	3200	PK8 CONTR REGULAR ED SERVICES	25,000.00	27,000.00	\$ 2,000.00	8.0%
22001000	3300	PK8 PROF DEVELOPMENT	10,000.00	10,000.00	\$ -	0.0%
22001000	5800	PK8 TEACHER TRAVEL EXPENSE	500.00	750.00	\$ 250.00	50.0%
22001000	6100	PK8 TEACHER GENERAL INSTR SUP	4,000.00	4,000.00	\$ -	0.0%
22001000	8100	PK8 INSTITUTIONAL MEMBERSHIPS	11,300.00	15,500.00	\$ 4,200.00	37.2%
22002220	6400	PK8 LIBRARY BOOKS & SUPPLIES	12,500.00	12,500.00	\$ -	0.0%
22002230	3000	PK8 CONTR TECHNOLOGY SVCS	43,050.00	53,875.00	\$ 10,825.00	25.1%
22002230	6500	PK8 TECHNOLOGY SUPPLIES	4,500.00	4,500.00	\$ -	0.0%
22002240	3200	PK8 ASSESSMENT COSTS	3,900.00	3,900.00	\$ -	0.0%
22002400	3300	PK8 ADMIN PROF DEVELOPMENT	1,500.00	1,500.00	\$ -	0.0%
22002400	5310	PK8 POSTAGE	5,000.00	5,000.00	\$ -	0.0%
22002400	5800	PK8 PRINCIPAL TRAVEL EXPENSE	650.00	650.00	\$ -	0.0%
22002400	6000	PK8 GENERAL OFFICE SUPPLIES	17,000.00	17,000.00	\$ -	0.0%
22002660	3000	PK8 RESOURCE OFFICER	68,000.00	71,000.00	\$ 3,000.00	4.4%
22004120	3400	PK8 ESL CONTRACTED SERVICES	2,500.00	2,500.00	\$ -	0.0%
22004120	6100	PK8 ESL INSTRUCTIONAL SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
22008100	6100	PK8 MODERN LANGUAGE SUPPLIES	750.00	750.00	\$ -	0.0%
22009100	6000	PK8 COCURRICULAR SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
22009200	6000	PK8 ATHLETIC SUPPLIES	20,000.00	20,300.00	\$ 300.00	1.5%
22011000	6100	PK8 GR 1 INSTRUCTIONAL SUPPLIE	2,400.00	2,000.00	\$ (400.00)	-16.7%
22011000	6410	PK8 GR 1 TEXTBOOKS	5,000.00	5,167.00	\$ 167.00	3.3%
22018100	3200	PK8 CONTR MUSIC INSTRUCTION	1,000.00	1,000.00	\$ -	0.0%
22018100	6100	PK8 MUSIC INSTRUCT SUPPLIES	2,200.00	2,200.00	\$ -	0.0%
22018100	6410	PK8 MUSIC BOOKS	2,800.00	2,800.00	\$ -	0.0%
22020100	6100	PK8 ART INSTRUCT SUPPLIES	6,000.00	6,000.00	\$ -	0.0%
22021000	6100	PK8 GR 2 INSTRUCTIONAL SUPPLIE	2,000.00	2,000.00	\$ -	0.0%
22021000	6410	PK8 GR 2 TEXTBOOKS	4,625.00	5,167.00	\$ 542.00	11.7%
22022100	6100	PK8 PHYS ED INSTRUCT SUPPLIES	3,300.00	3,300.00	\$ -	0.0%
22026100	6000	PK8 GUIDANCE SUPPLIES	450.00	450.00	\$ -	0.0%
22031000	6100	PK8 GR 3 INSTRUCTIONAL SUPPLIE	2,000.00	2,000.00	\$ -	0.0%
22031000	6410	PK8 GR 3 TEXTBOOKS	2,500.00	5,167.00	\$ 2,667.00	106.7%
22041000	6100	PK8 GR 4 INSTRUCTIONAL SUPPLIE	2,000.00	2,000.00	\$ -	0.0%
22041000	6410	PK8 GR 4 TEXTBOOKS	2,500.00	5,167.00	\$ 2,667.00	106.7%
22051000	6100	PK8 GR 5 INSTRUCTIONAL SUPPLIE	1,750.00	1,750.00	\$ -	0.0%
22051000	6410	PK8 GR 5 TEXTBOOKS	4,755.00	4,667.00	\$ (88.00)	-1.9%
22061000	6100	PK8 GR 6 INSTRUCTIONAL SUPPLIE	2,100.00	1,750.00	\$ (350.00)	-16.7%
22061000	6410	PK8 GR 6 TEXTBOOKS	4,875.00	4,667.00	\$ (208.00)	-4.3%
22071000	6100	PK8 GR 7 INSTRUCTIONAL SUPPLIE	1,750.00	1,750.00	\$ -	0.0%
22071000	6410	PK8 GR 7 TEXTBOOKS	5,000.00	4,667.00	\$ (333.00)	-6.7%
22081000	6100	PK8 GR 8 INSTRUCTIONAL SUPPLIE	1,750.00	1,750.00	\$ -	0.0%
22081000	6410	PK8 GR 8 TEXTBOOKS	4,415.00	4,667.00	\$ 252.00	5.7%
22091000	6100	PK8 KINDER INSTRUCT SUPPLIES	2,400.00	2,000.00	\$ (400.00)	-16.7%
22091000	6410	PK8 KINDER TEXTBOOKS	5,500.00	5,167.00	\$ (333.00)	-6.1%
22101000	6100	PK8 PRE-K INSTRUCT SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
22101000	6410	PK8 PRE-K TEXTBOOKS	1,000.00	1,000.00	\$ -	0.0%
<b>LINE 02 SUPPLIES &amp; SERVICES TOTAL</b>			<b>1,193,395.00</b>	<b>1,326,888.00</b>	<b>133,493.00</b>	<b>11.2%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>03 BUILDINGS &amp; GROUNDS</b>						
30000265	1170	BLDG & GROUNDS MANAGER SALARY	74,021.00	83,272.00	\$ 9,251.00	12.5%
30000265	1180	MAINTENANCE WORKER SALARIES	151,627.00	157,040.00	\$ 5,413.00	3.6%
30000265	2070	BLDG & GROUNDS MANAGER BASIC	432.00	484.00	\$ 52.00	12.0%
30000265	2080	MAINTENANCE WORKER BASIC INS	846.00	863.00	\$ 17.00	2.0%
30000265	2170	BLDG & GROUNDS MGR HEALTH INS	10,650.00	25,674.00	\$ 15,024.00	141.1%
30000265	2171	BLDG & GROUNDS MGR DENTAL INS	504.00	535.00	\$ 31.00	6.2%
30000265	2180	MAINTENANCE WORKER HEALTH INS	46,412.00	47,452.00	\$ 1,040.00	2.2%
30000265	2181	MAINTENANCE WORKER DENTAL INS	1,512.00	1,605.00	\$ 93.00	6.2%
30000265	2270	BLDG & GROUNDS MGR MEDICARE	1,073.00	1,207.00	\$ 134.00	12.5%
30000265	2280	MAINTENANCE WORKER MEDICARE	2,090.00	2,132.00	\$ 42.00	2.0%
30000265	2370	BLDG & GROUNDS MANAGER MSRS	7,550.00	8,494.00	\$ 944.00	12.5%
30000265	2380	MAINTENANCE WORKER MSRS	14,701.00	14,998.00	\$ 297.00	2.0%
30000265	2670	BLDG & GROUNDS MGR UNEMPLOY	-	94.00	\$ 94.00	100.0%
30000265	2680	MAINTENANCE WORKER UNEMPLOY	244.00	166.00	\$ (78.00)	-32.0%
30000265	2770	BLDG & GROUNDS MANAGER W/C	470.00	407.00	\$ (63.00)	-13.4%
30000265	2780	MAINTENANCE WORKER WORK COMP	914.00	719.00	\$ (195.00)	-21.3%
30000265	4301	SCHOOL VEHICLE MAINTENANCE	4,000.00	4,000.00	\$ -	0.0%
30000265	5000	BUILDING INSURANCE	79,471.00	115,166.00	\$ 35,695.00	44.9%
30000265	5320	MAINTENANCE TELEPHONE EXP	1,100.00	1,100.00	\$ -	0.0%
30000265	5800	MAINTENANCE LOCAL TRAVEL	1,400.00	1,400.00	\$ -	0.0%
30000265	6000	MAINTENANCE SUPPLIES	2,000.00	2,000.00	\$ -	0.0%
30000265	6260	SCHOOL VEHICLE FUEL	5,000.00	5,500.00	\$ 500.00	10.0%
30000265	7300	MAINT REPLACEMENT OF EQUIP	16,600.00	16,600.00	\$ -	0.0%
30000265	7301	MAINTENANCE MINOR EQUIPMENT	5,000.00	5,000.00	\$ -	0.0%
30000265	8100	MAINTENANCE LICENSURE	750.00	750.00	\$ -	0.0%
30002002	5320	SPEC ED TELEPHONE EXPENSE	2,400.00	2,650.00	\$ 250.00	10.4%
30002650	5200	SCHOOL VEHICLE INSURANCE	5,500.00	5,500.00	\$ -	0.0%
31000200	7000	BHS REPL EQUIP NON INST: FIXED	11,000.00	11,000.00	\$ -	0.0%
31000200	7001	BHS REPL EQUIP NON INST:SUPPLY	1,500.00	1,500.00	\$ -	0.0%
31000260	1180	HS CUSTODIAN SALARIES	206,426.00	220,592.00	\$ 14,166.00	6.9%
31000260	2080	HS CUSTODIAN BASIC INS	1,137.00	1,225.00	\$ 88.00	7.7%
31000260	2180	HS CUSTODIAN HEALTH INS	53,250.00	54,445.00	\$ 1,195.00	2.2%
31000260	2181	HS CUSTODIAN DENTAL INS	2,520.00	2,675.00	\$ 155.00	6.2%
31000260	2280	HS CUSTODIAN MEDICARE	2,783.00	2,988.00	\$ 205.00	7.4%
31000260	2380	HS CUSTODIAN MSRS	19,576.00	21,021.00	\$ 1,445.00	7.4%
31000260	2680	HS CUSTODIAN UNEMPLOYMENT	215.00	233.00	\$ 18.00	8.4%
31000260	2780	HS CUSTODIAN WORKERS COMP	1,217.00	1,008.00	\$ (209.00)	-17.2%
31000260	6000	HS CUSTODIAL SUPPLIES	30,000.00	35,000.00	\$ 5,000.00	16.7%
31000261	4300	HS BUILDING REPAIR	62,000.00	85,000.00	\$ 23,000.00	37.1%
31000263	4000	HS CONR SERVICES-OPERATING	36,500.00	46,450.00	\$ 9,950.00	27.3%
31000267	6000	WELLNESS COMMITTEE EXPENSES	1,000.00	1,000.00	\$ -	0.0%
31001201	4300	NO DEPT CONTR SERV MAINT EQUIP	15,000.00	15,000.00	\$ -	0.0%
31001201	7301	HS NON DEPT INSTR REPL EQUIP	2,500.00	5,000.00	\$ 2,500.00	100.0%
31002600	4100	HS WATER & SEWER	15,000.00	17,000.00	\$ 2,000.00	13.3%
31002600	5320	HS TELEPHONE	5,500.00	6,375.00	\$ 875.00	15.9%
31002600	6000	HS HEAT & VENT SUPPLIES	1,000.00	3,000.00	\$ 2,000.00	200.0%
31002600	6220	HS ELECTRICITY	125,000.00	150,000.00	\$ 25,000.00	20.0%
31002600	6240	HS HEATING FUEL	110,000.00	145,047.00	\$ 35,047.00	31.9%
31004121	4300	HS SCIENCE CONT SVC MAIT EQUIP	1,000.00	1,000.00	\$ -	0.0%
31004121	7301	HS SCIENCE INSTR REPL EQUIP	2,500.00	2,500.00	\$ -	0.0%
31004200	4100	ALT ED WATER & SEWER	1,500.00	2,000.00	\$ 500.00	33.3%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
31004200	6220	ALT ED ELECTRICITY	6,000.00	8,000.00	\$ 2,000.00	33.3%
31004200	6240	ALT ED HEATING FUEL	7,500.00	12,914.00	\$ 5,414.00	72.2%
31014121	7301	HS COMP TECH INSTR REPL EQUIP	3,000.00	500.00	\$ (2,500.00)	-83.3%
31018121	4300	MUSIC CONTR SERV MAINT EQUIP	3,575.00	3,575.00	\$ -	0.0%
31018121	7301	HS MUSIC INSTR REPL EQUIP	7,500.00	7,500.00	\$ -	0.0%
31600232	5320	SUPT. OFFICE TELEPHONE	2,300.00	3,200.00	\$ 900.00	39.1%
31600252	7301	SUPT OFFICE REPL EQUIP NONINST	500.00	500.00	\$ -	0.0%
31600264	4390	SUPT. CONTR SVCS-EQUIP MAINT	1,500.00	2,250.00	\$ 750.00	50.0%
32001000	7301	PK8 REPL OF EQUIP-INSTRUCTIONA	3,000.00	3,000.00	\$ -	0.0%
32002400	7000	PK8 REPLACE OF EQUIP-ASSET	11,000.00	11,000.00	\$ -	0.0%
32002600	4100	PK8 WATER AND SEWER COSTS	15,000.00	17,500.00	\$ 2,500.00	16.7%
32002600	5320	PK8 TELEPHONE EXPENSE	8,050.00	9,200.00	\$ 1,150.00	14.3%
32002600	6000	PK8 HEAT & VENT SUPPLIES	1,000.00	3,000.00	\$ 2,000.00	200.0%
32002600	6220	PK8 ELECTRICITY	160,000.00	217,000.00	\$ 57,000.00	35.6%
32002600	6240	PK8 HEATING COSTS	90,000.00	176,696.00	\$ 86,696.00	96.3%
32002610	1180	PK8 CUSTODIAN SALARIES	97,049.22	-	\$ (97,049.22)	-100.0%
32002610	2080	PK8 CUSTODIAN BASIC INSURANCE	459.84	-	\$ (459.84)	-100.0%
32002610	2180	PK8 CUSTODIAN HEALTH INS	31,890.53	-	\$ (31,890.53)	-100.0%
32002610	2181	PK8 CUSTODIAN DENTAL INS	1,282.22	-	\$ (1,282.22)	-100.0%
32002610	2280	PK8 CUSTODIAN MEDICARE	1,348.05	-	\$ (1,348.05)	-100.0%
32002610	2380	PK8 CUSTODIAN MSRS	9,721.33	-	\$ (9,721.33)	-100.0%
32002610	4200	PK8 CONTRACTED CLEANING SVCS	297,210.81	581,175.00	\$ 283,964.19	95.5%
32002610	6000	PK8 CUSTODIAL SUPPLIES	45,000.00	50,000.00	\$ 5,000.00	11.1%
32002620	4300	PK8 BUILDING REPAIR EXPENSE	57,000.00	57,000.00	\$ -	0.0%
32002630	4000	PK8 CONTRACT OPERATING SVCS	42,000.00	51,400.00	\$ 9,400.00	22.4%
32002640	4390	PK8 CONTR EQUIP MAINT SVCS	13,000.00	15,000.00	\$ 2,000.00	15.4%
32018100	4300	PK8 MUSIC EQUIP REPAIR & MAINT	3,500.00	3,500.00	\$ -	0.0%
32018100	7301	PK8 MUSIC EQUIP REPLACEMENT	2,500.00	2,500.00	\$ -	0.0%
32022100	7301	PK8 PHYS ED EQUIP REPLACEMENT	1,500.00	1,500.00	\$ -	0.0%
<b>LINE 03 BUILDINGS &amp; GROUNDS TOTAL</b>			<b>2,067,778.00</b>	<b>2,573,777.00</b>	<b>505,999.00</b>	<b>24.5%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>04 TRANSPORTATION</b>						
41000270	5100	HS STUDENT TRANSPORTATION	137,608.00	157,815.00	\$ 20,207.00	14.7%
41000270	6260	HIGH SCHOOL BUS FUEL	29,000.00	29,000.00	\$ -	0.0%
41000277	8500	HS CO CURRIC/FIELD TRIPS	4,500.00	5,000.00	\$ 500.00	11.1%
41002780	8500	HS ATHLETIC TRIPS	105,000.00	120,000.00	\$ 15,000.00	14.3%
41018277	8500	HS MUSIC TRIPS	5,000.00	5,000.00	\$ -	0.0%
41022750	5100	HS SPEC ED STUDENT TRANSPORT	57,923.00	44,202.00	\$ (13,721.00)	-23.7%
41026270	8500	HS GUIDANCE TRANSPORTATION	3,600.00	3,600.00	\$ -	0.0%
42002700	5100	PK8 CONTRACTED BUS ROUTES	298,752.00	279,104.00	\$ (19,648.00)	-6.6%
42002700	6260	PK8 BUS FUEL COSTS	66,000.00	66,000.00	\$ -	0.0%
42002750	5100	PK8 SPEC ED TRANSPORTATION	85,487.00	103,138.00	\$ 17,651.00	20.6%
42008600	1180	PK8 CROSSING GUARD SALARIES	5,227.00	6,237.00	\$ 1,010.00	19.3%
42008600	2280	PK8 CROSSING GUARD MEDICARE	76.00	90.00	\$ 14.00	18.4%
42008600	2380	PK8 CROSSING GUARD MSRS	533.00	636.00	\$ 103.00	19.3%
42008600	2680	PK8 CROSSING GUARD UNEMP	6.00	7.00	\$ 1.00	16.7%
42008600	2780	PK8 CROSSING GUARD WORK COMP	33.00	31.00	\$ (2.00)	-6.1%
42009100	8500	PK8 COCURRIC/FIELD TRIP TRANSP	6,500.00	6,500.00	\$ -	0.0%
42009200	8500	PK8 ATHLETIC TRANSPORTATION	12,750.00	14,000.00	\$ 1,250.00	9.8%
42018910	8500	PK8 MUSIC TRANSPORTATION	3,000.00	3,000.00	\$ -	0.0%
<b>LINE 04 TRANSPORTATION TOTAL</b>			<b>820,995.00</b>	<b>843,360.00</b>	<b>22,365.00</b>	<b>2.7%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>05 SUPERINTENDENT/ADMINISTRATION</b>						
51600230	8120	CONTR MEDICAID BILLING SVC	4,500.00	5,000.00	\$ 500.00	11.1%
51600231	1500	SCHOOL COMMITTEE STIPENDS PAID	1,300.00	1,300.00	\$ -	0.0%
51600231	2000	SCHOOL COMMITTEE BENEFITS	190.00	175.00	\$ (15.00)	-7.9%
51600231	5000	SCHOOL BOARD LIABILITY INS	10,915.00	14,037.00	\$ 3,122.00	28.6%
51600231	6000	SCHOOL COMMITTEE EXPENSES	7,500.00	7,500.00	\$ -	0.0%
51602210	1500	TEACHER RECERTIFICATION STIPEN	7,500.00	8,500.00	\$ 1,000.00	13.3%
51602210	2000	TEACHER RECERT STIPEND BENEFIT	500.00	750.00	\$ 250.00	50.0%
51602316	3450	DISTRICT LABOR RELATIONS	10,000.00	30,000.00	\$ 20,000.00	200.0%
51602317	3400	DISTRICT AUDIT SERVICES	20,000.00	20,000.00	\$ -	0.0%
51602318	3400	DISTRICT LEGAL SERVICES	50,000.00	30,000.00	\$ (20,000.00)	-40.0%
51602320	1040	SUPERINTENDANT SALARY	131,713.00	134,347.00	\$ 2,634.00	2.0%
51602320	1180	SUPT SECRETARY SALARY	101,346.00	104,648.00	\$ 3,302.00	3.3%
51602320	2040	SUPERINTENDENT BASIC INS	850.00	900.00	\$ 50.00	5.9%
51602320	2041	SUPERINTENDENT DISABILITY INS	425.00	425.00	\$ -	0.0%
51602320	2080	SUPT SECRETARY BASIC INS	588.00	611.00	\$ 23.00	3.9%
51602320	2140	SUPERINTENDENT HEALTH INS	21,052.00	21,523.00	\$ 471.00	2.2%
51602320	2141	SUPERINTENDENT DENTAL INS	1,012.00	1,073.00	\$ 61.00	6.0%
51602320	2180	SUPT SECRETARY HEALTH INS	31,702.00	32,412.00	\$ 710.00	2.2%
51602320	2181	SUPT SECRETARY DENTAL INS	1,008.00	1,070.00	\$ 62.00	6.2%
51602320	2240	SUPERINTNEDENT MEDICARE	1,910.00	1,948.00	\$ 38.00	2.0%
51602320	2280	SUPT SECRETARY MEDICARE	1,470.00	1,517.00	\$ 47.00	3.2%
51602320	2340	SUPERINTENDENT MSRS	5,058.00	6,005.00	\$ 947.00	18.7%
51602320	2380	SUPT SECRETARY MSRS	10,337.00	10,674.00	\$ 337.00	3.3%
51602320	2640	SUPERINTENDENT UNEMPLOYMENT	147.00	152.00	\$ 5.00	3.4%
51602320	2680	SUPT SECRETARY UNEMPLOYMENT	113.00	118.00	\$ 5.00	4.4%
51602320	2740	SUPERINTENDENT WORKERS COMP	836.00	657.00	\$ (179.00)	-21.4%
51602320	2780	SUPT SECRETARY WORKERS COMP	643.00	512.00	\$ (131.00)	-20.4%
51602320	3300	SUPT OFFICE PROF DEVELOPMENT	3,000.00	3,000.00	\$ -	0.0%
51602320	3400	DISTRICT CONTR FINANCIAL SVCS	25,000.00	25,000.00	\$ -	0.0%
51602320	4000	SUPT OFFICE CONTRACTED SERVICE	4,000.00	4,000.00	\$ -	0.0%
51602320	5310	POSTAGE	3,000.00	2,500.00	\$ (500.00)	-16.7%
51602320	5400	ADVERTISING/MARKETING	1,500.00	1,500.00	\$ -	0.0%
51602320	5800	SUPT LOCAL TRAVEL	3,000.00	3,000.00	\$ -	0.0%
51602320	6000	OFFICE SUPPLIES	4,500.00	4,500.00	\$ -	0.0%
51602320	8100	INSTITUTIONAL MEMBERSHIP	9,865.00	11,216.00	\$ 1,351.00	13.7%
51602510	1170	DIR OF BUS & FINANCE SALARY	98,950.00	100,929.00	\$ 1,979.00	2.0%
51602510	1180	SUPT FINANCE STAFF SALARY	61,084.00	62,306.00	\$ 1,222.00	2.0%
51602510	2070	DIR OF BUS & FINANCE BASIC INS	570.00	582.00	\$ 12.00	2.1%
51602510	2071	DIR OF BUS & FINANCE DISABILIT	425.00	425.00	\$ -	0.0%
51602510	2080	SUPT FINANCE STAFF BASIC INS	1,957.00	2,313.00	\$ 356.00	18.2%
51602510	2170	DIR OF BUS & FINANCE HEALTH	4,750.00	4,750.00	\$ -	0.0%
51602510	2171	DIR OF BUS & FINANCE DENTAL	1,693.00	1,795.00	\$ 102.00	6.0%
51602510	2180	SUPT FINANCE STAFF HEALTH INS	21,052.00	21,523.00	\$ 471.00	2.2%
51602510	2181	SUPT FINANCE STAFF DENTAL INS	504.00	535.00	\$ 31.00	6.2%
51602510	2270	DIR OF BUS & FINANCE MEDICARE	1,435.00	1,463.00	\$ 28.00	2.0%
51602510	2280	SUPT FINANCE STAFF MEDICARE	886.00	903.00	\$ 17.00	1.9%
51602510	2370	DIR OF BUS & FINANCE MEPEERS	10,093.00	10,295.00	\$ 202.00	2.0%
51602510	2380	SUPT OFFICE FINANCE STAFF MSRS	6,231.00	6,355.00	\$ 124.00	2.0%
51602510	2670	DIR OF BUS & FINANCE UNEMP	111.00	114.00	\$ 3.00	2.7%
51602510	2680	SUPT FINANCE STAFF UNEMPLOY	68.00	70.00	\$ 2.00	2.9%
51602510	2770	DIR OF BUS & FINANCE WRK COMP	628.00	494.00	\$ (134.00)	-21.3%

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
51602510	2780	SUPT FINANCE STAFF WORK COMP	387.00	305.00	\$ (82.00)	-21.2%
51602510	5800	DIR OF BUS & FINANCE TRAVEL	1,000.00	1,000.00	\$ -	0.0%
51602570	3460	FLEXIBLE BENEFITS ADMIN FEE	800.00	800.00	\$ -	0.0%
51602620	4100	SUPT WATER & SEWER	1,000.00	1,500.00	\$ 500.00	50.0%
51602620	6220	SUPT ELECTRICITY	7,500.00	8,000.00	\$ 500.00	6.7%
51602620	6240	SUPT OFFICE HEATING FUEL	8,000.00	12,914.00	\$ 4,914.00	61.4%
<b>LINE 05 SUPERINTENDENT/ADMINISTRATION</b>			<b>705,604.00</b>	<b>729,941.00</b>	<b>24,337.00</b>	<b>3.4%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$\$ CHANGE	% CHANGE
<b>06 OUT OF DISTRICT</b>						
60362001	3440	K8 CONTRACTED DAY TREATMENT SV	35,000.00	30,000.00	\$ (5,000.00)	-14.3%
61034421	5690	ALT ED TUITION TO PRIVATE SCH	8,000.00	8,000.00	\$ -	0.0%
61036201	3440	HS CONTRACTED DAY TREATMENT SV	15,000.00	-	\$ (15,000.00)	-100.0%
61952300	3440	K8 OUT OF DISTRICT ET SERVICES	100,000.00	-	\$ (100,000.00)	-100.0%
61952300	5610	K8 TUITION PD TO OTHER SAU'S	150,000.00	100,000.00	\$ (50,000.00)	-33.3%
61952300	5630	K8 TUITION PD TO PRIVATE SCHOO	180,000.00	90,000.00	\$ (90,000.00)	-50.0%
61992300	3440	HS OUT OF DISTRICT ET SERVICES	-	50,000.00	\$ 50,000.00	100.0%
61992300	5610	HS TUITION PD TO OTHER SAU'S	50,000.00	50,000.00	\$ -	0.0%
61992300	5630	HS TUITION PD TO PRIVATE SCHOO	45,000.00	45,000.00	\$ -	0.0%
<b>LINE 06 OUT OF DISTRICT TOTAL</b>			<b>583,000.00</b>	<b>373,000.00</b>	<b>(210,000.00)</b>	<b>-36.0%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>09 CAPITAL OUTLAY</b>						
91000230	7340	NON DEPT CAP OUTLAY TECHNOLOGY	52,800.00	70,000.00	\$ 17,200.00	32.6%
91000252	7300	HS CAPITAL OUTLAY EQUIPMENT	7,000.00	18,800.00	\$ 11,800.00	168.6%
91001200	7340	HS ONE TO ONE CAPITAL OUTLAY	60,000.00	60,000.00	\$ -	0.0%
91008100	7300	BHS CAPITAL OUTLAY MUSIC EQUIP	2,000.00	2,000.00	\$ -	0.0%
91600230	7340	SUPT OFFC CAP OUTLAY TECHNOLOG	1,000.00	1,000.00	\$ -	0.0%
92002230	7340	PK8 CAPITAL OUTLAY TECH EQUIP	2,000.00	2,000.00	\$ -	0.0%
92002600	7300	PK8 CAPITAL OUTLAY MISC EQUIP	5,000.00	8,500.00	\$ 3,500.00	70.0%
92018100	7300	PK8 CAPITAL OUTLAY MUSIC EQUIP	2,000.00	2,000.00	\$ -	0.0%
<b>LINE 09 CAPITAL OUTLAY TOTAL</b>			<b>131,800.00</b>	<b>164,300.00</b>	<b>32,500.00</b>	<b>24.7%</b>

**BREWER SCHOOL DEPARTMENT  
FY2024 PROPOSED EXPENSE BUDGET  
SECOND READING - 05.01.23**

ORG & OBJECT			FY2023 APPROVED	FY2024 REQUESTED	\$ CHANGE	% CHANGE
<b>10 TRUSTEES</b>						
91602319	9100	TREAS FEE & AUDIT EXP	5,950.00	7,500.00	\$ 1,550.00	26.1%
91602520	7300	CAPITAL OUTLAY EQUIPMENT	34,550.00	33,000.00	\$ (1,550.00)	-4.5%
91605000	8310	DEBT SVC PRINCIPAL PMNTS-STATE	1,547,803.00	1,547,803.00	\$ -	0.0%
91605000	8320	DEBT SVC INTEREST PMNTS-STATE	360,019.00	298,313.00	\$ (61,706.00)	-17.1%
91605100	8310	DEBT PRINCIPAL PAYMENTS-LOCAL	777,363.00	782,363.00	\$ 5,000.00	0.6%
91605100	8320	DEBT INTEREST PAYMENTS-LOCAL	44,848.00	128,523.00	\$ 83,675.00	186.6%
<b>LINE 10 TRUSTEES TOTAL</b>			<b>2,770,533.00</b>	<b>2,797,502.00</b>	<b>\$ 26,969.00</b>	<b>1.0%</b>
<b>TOTAL SCHOOL GENERAL FUND</b>			<b>\$ 26,166,712.00</b>	<b>\$ 26,761,784.00</b>	<b>\$ 595,072.00</b>	<b>2.3%</b>

**City of Brewer  
Water Pollution Control Facility  
FY2024 Budget**

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# **FY2024 Wastewater Budget**

## **Introduction**

The wastewater budget funds the operation and maintenance of the City's Water Pollution Control Facility, 14 pump stations, 53 miles of sewer, and partially funds work done on the 56 miles of stormwater infrastructure and nearly 100 outfalls in the City. The goals and objectives of the wastewater budget are to operate all the wastewater programs as efficiently and cost effectively as possible and still meet or exceed all the Environmental Protection Agency (EPA) and Maine Department of Environmental Protection (MDEP) environmental regulatory requirements.

## **FY24 Sewer Rate**

Costs associated with aging infrastructure and regulatory requirements continue to increase. And in FY23, we saw dramatic jumps in material and supply costs, particularly for sludge hauling, electricity, and chemicals. Almost 90% of Wastewater's FY24 budget increase is due to sludge costs (up \$212,000 or more than 100%) and electricity (up \$86,000 or 40%).

As a result, the FY24 budget includes an adjustment in the sewer rate of \$1.25, from the current \$10.27/100 cubic feet to \$11.52/100 cubic feet, a 12.2% increase. The quarterly minimum will be \$115.20, and the cost for an average residential sewer user in Brewer will increase by \$5.78 per month, or about \$17.35 per quarter.

Stabilizing Brewer's sewer rate remains a high priority, as we continue to seek revenue opportunities and cost saving measures to limit the need for future sewer rate adjustments.

## **Wastewater Staffing**

The FY24 budget maintains staffing at its current level of 9 full-time positions at the Water Pollution Control Facility (Director, Chief Operator, Process Control Manager, Office Manager, and 5 operators). Half of the Director's salary and benefit costs and 10% of the Chief Operator and Office Manager's costs are charged to the City's general fund in recognition of their landfill and stormwater-related responsibilities. Additionally, as in past years, the facility budget includes funding for two seasonal summer positions to help with grounds and facility maintenance and other tasks.

In the collection system, we fund 100% of one full-time Collection Systems Supervisor position and 80% of two full-time Environmental Technician positions.

The Environmental Services Department continues its succession planning and training elements in recognition of the need to prepare for the future staffing of the system as several department employees are at or near retirement age.

## **Capital Improvements**

Aging infrastructure, including the now 47-year-old Water Pollution Control Facility, necessitates investment to ensure the City continues to meet the needs of its users as well as increasing regulatory requirements. In the summer of 2017, we applied to USDA Rural Development for subsidized loan and grant funding to complete a series of plant improvements and two pump station replacements over the next five years. USDA Rural Development awarded the City \$5.6 MM (\$4.2 M loan and \$1.4 M grant) to fund facility upgrades and two pump station replacement projects. This work got underway in FY19 and is anticipated to end in FY25.

1. Oak Grove Pump Station Replacement Project (Completed in May 2020)
2. Facility Concrete Rehabilitation (Work completed June 2021)
3. Facility Aeration Upgrade to Fine Air Bubble (Work completed June 2021)
4. Riverview Terrace Pump Station Replacement (Complete. Pending transfer)
5. SCADA System Upgrade (Planned completion in FY24)
6. WPCF CCTV security system (Planned installation in FY24)

We are evaluating several additional possible projects and upgrades at the WPCF using the remaining USDA RD grant funds.

The FY24 budget also proposes to use \$108,639 of the City's American Rescue Plan Act (ARPA) grant funds to complete equipment upgrades at two pump stations:

1. South Main Street Pump Station: Upgrades to the controller system and installation of VFDs to increase efficiency to be finished in FY24.
2. North Main Street Pump Station: Installation of a standby generator in FY24.

## **Sewer Separation Program Update**

The MDEP-mandated CSO Long Term Control Master Plan completed by Olver Associates in FY22 for the City analyzed the effectiveness of the abatement projects completed to date and included an implementation schedule for additional abatement projects (see page 2 of Section R).

Remediation of peak excess flow in the Oak Grove pump station drainage area was identified as a top priority project. The City has been awarded \$1,103,000 in federal grant funds and \$380,000 in loan forgiveness to complete this work, which is underway and due to be completed in FY24. We are also planning to complete smaller sewer main improvements projects in the Maple Street and South Brewer Drive areas to address identified deficiencies.

Together, these projects will remove a substantial amount of excess flow from the system and get the City closer to our ultimate goal of 100% separation.

# Water Pollution Control Facility Sewer Rate Calculation Sheet FY2024

	FY2023	FY2024	\$\$	%
EXPENSES	<u>Approved</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
TOTAL WPCF CASH OPERATING EXPENSES	2,211,866	2,581,263	369,397	16.7%
TOTAL DEBT SERVICE	863,679	827,230	(36,449)	-4.2%
<b>TOTAL OUTFLOW</b>	<b>3,075,545</b>	<b>3,408,493</b>	<b>332,948</b>	<b>10.8%</b>

*NOTE: WPCF OPERATING EXPENSES INCLUDES WPCF,  
PUMP STATIONS AND COLLECTION SYSTEMS*

<b>REVENUES</b>				
NON METERED BILLING	36,250	36,250	-	0.0%
CATCH BASIN	1,000	-	(1,000)	-100.0%
SEWER ABATEMENTS	(30,000)	(30,000)	-	0.0%
NSF FEES	200	200	-	0.0%
ADJUSTMENTS/WRITEOFFS	(100)	(100)	-	0.0%
SEPTAGE - HAULED WASTEWATER	261,500	261,500	-	0.0%
BREWER LEACHATE TREATMENT	20,000	20,000	-	0.0%
CONNECTION FEE	900	900	-	0.0%
MISCELLANEOUS REVENUE	17,000	17,000	-	0.0%
AMORTIZED DEBT SERVICE	149	149	-	0.0%
UNIVERSAL WASTE FEES	500	500	-	0.0%
TIF REVENUE	24,488	24,488	-	0.0%
<b>SUBTOTAL REVENUE</b>	<b>331,887</b>	<b>330,887</b>	<b>(1,000)</b>	<b>-0.3%</b>

REVENUE TO BE RAISED FROM SEWER USERS	2,743,658	3,077,606	333,948	12.2%
<b>TOTAL FROM SEWER USERS</b>	<b>2,743,658</b>	<b>3,077,606</b>	<b>333,948</b>	<b>12.2%</b>

ESTIMATED CONSUMPTION	267,152	267,152	-	0.0%
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<b>CALCULATED SEWER RATE</b>	<b>\$ 10.27</b>	<b>\$ 11.52</b>	<b>1.25</b>	<b>12.2%</b>
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## COST CENTER SPENDING SUMMARY

ORG	TITLE	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
	<b>OPERATING EXPENSES</b>				
0817500	<b>WPCF Administration</b>				
	Salaries and Benefits	178,757	183,916	5,159	2.9%
	Other Overhead	187,583	192,243	4,660	2.5%
	<b>WPCF Administration Subtotal</b>	<b>366,340</b>	<b>376,159</b>	<b>9,819</b>	<b>2.7%</b>
0817700	<b>Plant Operations</b>				
	Salaries and Benefits	574,756	575,919	1,163	0.2%
	Supplies & Chemicals	37,390	60,062	22,672	60.6%
	Heat, Electricity, & Utilities	143,140	169,090	25,950	18.1%
	Sludge Disposal	202,250	406,140	203,890	100.8%
	All Other Plant Expenses	320,006	331,541	11,535	3.6%
	<b>Plant Operations Subtotal</b>	<b>1,277,542</b>	<b>1,542,752</b>	<b>265,210</b>	<b>20.8%</b>
0817900	<b>Pump Stations Operations</b>				
	Electricity, Maintenance & Other	190,160	253,160	63,000	33.1%
	<b>Pump Stations Operations Subtotal</b>	<b>190,160</b>	<b>253,160</b>	<b>63,000</b>	<b>33.1%</b>
0818100	<b>Sewer Line Maintenance</b>				
	Salaries and Benefits	253,724	243,892	-9,832	-3.9%
	Line Maintenance	70,000	116,000	46,000	65.7%
	All Other Expenses	54,100	49,300	-4,800	-8.9%
	<b>Sewer Line Maintenance Subtotal</b>	<b>377,824</b>	<b>409,192</b>	<b>31,368</b>	<b>8.3%</b>
	<b>CASH OPERATING EXPENSES SUBTOTAL</b>	<b>2,211,866</b>	<b>2,581,263</b>	<b>369,397</b>	<b>16.7%</b>
0819000	<b>Depreciation Expense</b>	<b>740,000</b>	<b>810,000</b>	<b>70,000</b>	<b>9.5%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,951,866</b>	<b>3,391,263</b>	<b>439,397</b>	<b>14.9%</b>

# Water Pollution Control Facility Expenditures

Account #	Description	FY2023 Approved	FY2024 Request	\$ Change	% Change
<b>75</b>	<b>ADMINISTRATION</b>				
0817500	500000 PERMANENT EMPLOYEES	133,701	134,161	460	0.34%
0817500	500100 OVERTIME - REGULAR	7,000	7,000	-	0.00%
0817500	500500 HEALTH INSURANCE	19,688	24,765	5,077	25.79%
0817500	500502 HRA	2,104	2,643	539	25.62%
0817500	500510 MAINE STATE RETIREMENT	14,352	14,398	46	0.32%
0817500	500520 MEDICARE	1,024	949	(75)	-7.32%
0817500	500899 27th PAYROLL	6,768	-	(6,768)	-100.00%
0817500	500900 CHANGE IN ACCRUED SALARIES	(5,880)	-	5,880	-100.00%
0817501	501000 LEGAL SERVICES	2,000	2,000	-	0.00%
0817501	501010 AUDIT SERVICES	5,150	5,300	150	2.91%
0817501	501015 MANAGEMENT SERVICES	31,584	33,132	1,548	4.90%
0817501	501020 ACCOUNTING SERVICES	65,076	71,232	6,156	9.46%
0817501	501060 OTHER (TECHNOLOGY)	15,667	13,665	(2,002)	-12.78%
0817502	500800 WORKERS COMPENSATION	19,250	19,250	-	0.00%
0817502	500860 TRAINING, CONFERENCES & MTGS	2,000	3,000	1,000	50.00%
0817502	500864 PUBLICATIONS & DUES	3,000	3,000	-	0.00%
0817502	501300 TELEPHONE	8,276	8,456	180	2.17%
0817502	501500 ADVERTISING	200	200	-	0.00%
0817502	501510 PRINTING	300	400	100	33.33%
0817502	502200 OFFICE SUPPLIES & EXPENSES	3,960	4,368	408	10.30%
0817502	502310 COMPUTER SUPPLIES & EXPENSES	4,380	4,500	120	2.74%
0817502	502900 MISC SUPPLIES & EXPENSES	500	500	-	0.00%
0817502	509200 BILLING OPERATIONS	19,000	19,000	-	0.00%
0817502	509210 BILLING LIEN COSTS	7,240	4,240	(3,000)	-41.44%
<b>TOTAL ADMINISTRATION</b>		<b>366,340</b>	<b>376,159</b>	<b>9,819</b>	<b>2.68%</b>
<b>77</b>	<b>PLANT OPERATIONS</b>				
0817700	500000 PERMANENT EMPLOYEES	317,500	337,866	20,366	6.41%
0817700	500050 PARTTIME & TEMP EMPLOYEES	38,485	19,564	(18,921)	-49.16%
0817700	500100 OVERTIME - REGULAR	60,000	62,000	2,000	3.33%
0817700	500302 NON-SMOKING BONUS	150	150	-	0.00%
0817700	500500 HEALTH INSURANCE	98,904	96,180	(2,724)	-2.75%
0817700	500502 HRA	10,788	9,809	(979)	-9.07%
0817700	500510 MAINE STATE RETIREMENT	40,711	42,797	2,086	5.12%
0817700	500520 MEDICARE	5,787	6,084	297	5.13%
0817700	500530 GROUP LIFE INSURANCE	1,469	1,469	-	0.00%
0817700	500899 27th PAYROLL	7,332	-	(7,332)	-100.00%
0817700	500900 CHANGE IN ACCRUED SALARIES	(6,370)	-	6,370	-100.00%
0817701	502125 CHLORINE	7,300	15,500	8,200	112.33%
0817701	502130 CONDITIONER	17,040	24,639	7,599	44.59%

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0817701	502140 POLYMER	13,050	19,923	6,873	52.67%
0817702	500860 TRAINING, CONFERENCES & MTGS	1,500	1,500	-	0.00%
0817702	500862 TRAVEL	500	800	300	60.00%
0817702	500866 EMPLOYEE DRUG TESTING	2,000	2,000	-	0.00%
0817702	501030 CONSULTING SERVICES	7,000	6,000	(1,000)	-14.29%
0817702	501085 SLUDGE DISPOSAL	202,250	406,140	203,890	100.81%
0817702	501086 NPDES MONITORING	12,010	12,575	565	4.70%
0817702	501091 MAINT CONTRACTS / SERVICE CALL	14,547	16,397	1,850	12.72%
0817702	501210 INSURANCE- VEHICLE	7,000	7,000	-	0.00%
0817702	501220 INSURANCE - PLANT	24,449	24,449	-	0.00%
0817702	501310 ELECTRICITY	93,600	117,000	23,400	25.00%
0817702	501320 WATER	17,000	19,550	2,550	15.00%
0817702	502000 GASOLINE	7,700	7,700	-	0.00%
0817702	502010 DIESEL FUEL	840	840	-	0.00%
0817702	502025 NATURAL GAS	24,000	24,000	-	0.00%
0817702	502400 CLEANING & SANITARY SUPPLIES	3,500	4,000	500	14.29%
0817702	502610 LABORATORY SUPPLIES	18,000	20,000	2,000	11.11%
0817702	502800 SAFETY SUPPLIES & EXPENSES	6,000	6,000	-	0.00%
0817702	502810 UNIFORMS & PROTECTIVE CLOTHING	6,000	6,000	-	0.00%
0817702	503000 MINOR EQUIPMENT	6,000	6,000	-	0.00%
0817702	503200 RESERVE - MACHINERY & EQUIP	84,000	84,000	-	0.00%
0817702	504000 BUILDING MAINT & REPAIR	61,400	61,400	-	0.00%
0817702	504100 EQUIPMENT MAINT & REPAIR	60,000	67,320	7,320	12.20%
0817702	504200 VEHICLE MAINT & REPAIR	6,000	6,000	-	0.00%
0817702	504300 RADIO & ALARM MAINT & REPAIR	100	100	-	0.00%
<b>TOTAL PLANT OPERATIONS</b>		<b>1,277,542</b>	<b>1,542,752</b>	<b>265,210</b>	<b>20.76%</b>
<b>79 PUMP STATION OPERATIONS</b>					
0817900	501300 TELEPHONE	660	660	-	0.00%
0817900	501310 ELECTRICITY	126,000	189,000	63,000	50.00%
0817900	504200 VEHICLE MAINT & REPAIR	3,500	3,500	-	0.00%
0817900	504400 PUMP STATION MAINT & REPAIR	60,000	60,000	-	0.00%
<b>TOTAL PUMP STATION OPERATIONS</b>		<b>190,160</b>	<b>253,160</b>	<b>63,000</b>	<b>33.13%</b>
<b>81 SEWER LINE MAINTENANCE</b>					
0818100	500000 PERMANENT EMPLOYEES	161,546	176,272	14,726	9.12%
0818100	500050 PARTTIME & TEMP EMPLOYEES	12,240	-	(12,240)	-100.00%
0818100	500100 OVERTIME - REGULAR	6,000	6,000	-	0.00%
0818100	500206 OTHER COMP-PUBLIC WRKS SUPPRT	10,000	10,000	-	0.00%
0818100	500500 HEALTH INSURANCE	35,788	21,123	(14,665)	-40.98%
0818100	500501 HEALTH INSUR - WAGE STIPEND	-	3,419	3,419	
0818100	500502 HRA	3,719	2,536	(1,183)	-31.81%
0818100	500510 MAINE STATE RETIREMENT	17,167	18,673	1,506	8.77%
0818100	500511 ICMA - 401(A) RETIREMENT TRUST	2,418	2,418	-	0.00%
0818100	500520 MEDICARE	2,752	3,041	289	10.50%

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0818100 500530	GROUP LIFE INSURANCE	-	166	166	
0818100 500540	DISABILITY INSURANCE	244	244	-	0.00%
0818100 500899	27th PAYROLL	14,100	-	(14,100)	-100.00%
0818100 500900	CHANGE IN ACCRUED SALARIES	(12,250)	-	12,250	-100.00%
0818101 500860	TRAINING, CONFERENCES & MTGS	1,000	1,000	-	0.00%
0818101 501030	CONSULTING SERVICES	20,000	15,000	(5,000)	-25.00%
0818101 501291	SEWER BACKUP EXPEN AND RESERV	7,500	7,500	-	0.00%
0818101 502000	GASOLINE	6,500	6,500	-	0.00%
0818101 502010	DIESEL FUEL	4,900	4,900	-	0.00%
0818101 502700	MATERIALS & SUPPLIES	70,000	116,000	46,000	65.71%
0818101 502800	SAFETY SUPPLIES & EXPENSES	1,500	1,500	-	0.00%
0818101 502810	UNIFORMS & PROTECTIVE CLOTHING	700	700	-	0.00%
0818101 504200	VEHICLE MAINT & REPAIR	4,000	4,000	-	0.00%
0818101 504220	FLEET MAINT - HEAVY EQUIPMENT	2,000	2,000	-	0.00%
0818101 506230	HOUSEHOLD HAZ WASTE PROGRAM	6,000	6,200	200	3.33%
<b>TOTAL SEWER LINE MAINTENANCE</b>		<b>377,824</b>	<b>409,192</b>	<b>31,368</b>	<b>8.30%</b>
<b>TOTAL CASH OPERATING EXPENSES</b>		<b>2,211,866</b>	<b>2,581,263</b>	<b>369,397</b>	<b>16.70%</b>

#### 87 DEBT SERVICE

0818701 509000	DEBT PRINCIPAL - LINES	346,783	222,770	(124,013)	-35.76%
0818701 509010	DEBT INTEREST - LINES	106,107	116,100	9,993	9.42%
0818701 509020	BANK CHARGES - LINES	4,558	2,640	(1,918)	-42.08%
0818702 509000	DEBT PRINCIPAL - BLDGS & IMPRV	291,141	378,964	87,822	30.16%
0818702 509010	DEBT INTEREST - BLDGS & IMPRVM	110,538	101,475	(9,063)	-8.20%
0818702 509020	BANK CHARGES - BLDGS & IMPRVMN	4,551	5,282	731	16.05%
<b>TOTAL DEBT SERVICE</b>		<b>863,679</b>	<b>827,230</b>	<b>(36,448)</b>	<b>-4.22%</b>

#### 90 DEPRECIATION

0819000 509500	INFRASTRUCTURE / LINES	300,000	300,000	-	0.00%
0819000 509510	BUILDINGS & IMPROVEMENTS	310,000	330,000	20,000	6.45%
0819000 509520	MACHINERY & EQUIPMENT	130,000	180,000	50,000	38.46%
<b>TOTAL DEPRECIATION</b>		<b>740,000</b>	<b>810,000</b>	<b>70,000</b>	<b>9.46%</b>

<b>GRAND TOTAL ALL WPCF EXPENSES</b>	<b>3,815,545</b>	<b>4,218,493</b>	<b>402,948</b>	<b>10.56%</b>
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# FULL TIME EQUIVALENT (FTE) EMPLOYEES FY23 APPROVED COMPARED TO FY24 REQUEST

WASTEWATER DEPARTMENT	FULL TIME EQUIVALENT FY23 APPROVED	FY24 REQUEST	ANNUAL SALARY FY24
<b>ADMINISTRATION</b>			
Superintendent (50% charged to General Fund)	0.50	0.50	40,500
Chief Operator (10% charged to General Fund)	0.90	0.90	75,715
Utility Billing Clerks*	0.50	0.40	8,973
	<u>1.90</u>	<u>1.80</u>	
<b>WPCF PLANT</b>			
Process Control Manager	1.00	1.00	75,453
Operator II - Days	3.00	3.00	45,258
Operator II - Nights	2.00	2.00	40,938
Clerical (10% charged to General Fund)	0.90	0.90	44,763
	<u>6.90</u>	<u>6.90</u>	
<b>COLLECTION SYSTEM OPERATIONS</b>			
Collection System Supervisor	1.00	1.00	75,075
Environmental Technicians** (20% each to GF)	1.60	1.60	38,998
Engineer (85% to GF; 5% to WA)	0.10	0.10	8,952
Assistant Engineer (65% to GF; 15% to WA)	0.20	0.20	14,250
	<u>2.90</u>	<u>2.90</u>	
<b>WASTEWATER DEPARTMENT TOTAL</b>	<u><u>8.80</u></u>	<u><u>8.70</u></u>	

\* Utility Billing Clerk is staffed a 15% allocation of the Tax Office Clerk's time and a 25% allocation of the Water Department's Billing Clerk's time.

\*\* The two Environmental Technician spend approximately 80% of their time on collections system work and the other 20% of the time with Public Works.

## Water Pollution Control Facility Revenues

Account #	Description	FY2023 Approved	FY2024 Estimated	\$ Change	% Change
<b>SEWER - OPERATIONAL REVENUE</b>					
0800003 380001	SEWER BILLING	2,743,658	3,077,606	333,948	12.17%
0800003 380002	SEWER BILLING - NONMETERED	36,250	36,250	-	0.00%
0800003 380003	SEWER BILLING - CATCH BASIN	1,000	-	(1,000)	-100.00%
0800003 380004	SEWER ABATEMENTS	(30,000)	(30,000)	-	0.00%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>2,750,908</b>	<b>3,083,856</b>	<b>332,948</b>	<b>12.10%</b>
0800004 300333	UNIVERSAL WASTE FEES	500	500	-	0.00%
0800004 300490	MISCELLANEOUS REVENUES	17,000	17,000	-	0.00%
0800004 300860	AMORTIZED DEBT SERVICE	149	149	-	0.00%
0800004 380400	HAULED WASTEWATER REVENUES	261,500	261,500	-	0.00%
0800004 380401	SEWER CONNECTIONS FEES	900	900	-	0.00%
0800004 380402	BREWER LEACHATE TREATMENT	20,000	20,000	-	0.00%
<b>TOTAL OTHER MISC INCOME</b>		<b>300,049</b>	<b>300,049</b>	<b>-</b>	<b>0.00%</b>
<b>SEWER OPERATIONAL REVENUE TOTAL</b>		<b>3,050,957</b>	<b>3,383,905</b>	<b>332,948</b>	<b>10.91%</b>
<b>SEWER - NON OPERATING REV AND OTHER FINANCING SOURCES</b>					
0800003 300307	NSF FEES	200	200	-	0.00%
0800003 300499	OVER/SHORT	(100)	(100)	-	0.00%
0800005 300894	TIF SPECIAL PROJECT FUND	24,488	24,488	-	0.00%
0800006 300999	FUND BALNC (to fund depreciation)	740,000	810,000	70,000	9.46%
<b>TOTAL OTHER REV AND SOURCES</b>		<b>764,588</b>	<b>834,588</b>	<b>70,000</b>	<b>9.16%</b>
<b>SEWER REVENUE AND SOURCES TOTAL</b>		<b>3,815,545</b>	<b>4,218,493</b>	<b>402,948</b>	<b>10.56%</b>
<b>GRAND TOTAL WPCF CASH INFLOW</b>		<b>3,815,545</b>	<b>4,218,493</b>	<b>402,948</b>	<b>10.56%</b>

# **City of Brewer**

## **Wastewater Capital Improvement Program**

### **FY2024**

### **Project Descriptions**

#### **Pump Stations -- \$128,639**

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##### ***Allison Park Pump Station Roof - \$5,000***

The original roof of the building that houses the pump station on Allison Park has been leaking. In order to protect the critical equipment inside, and prevent any further damage to the building itself, we will replace the roof and ensure the building will last for years to come. To be funded with asset reserve monies.

##### ***Hardy Street Pump Station Volute - \$15,000***

Pump station volutes house the impellers that move water through the pump station. Over time, the water and debris carried through the water wear down the metal volute. This is especially true with high volume stations like Hardy Street. Preventative maintenance will make sure that the volute does not crack or wear through, causing the pump to fail and help maintain the consistent operation at the Hardy Street pump station. To be funded with asset reserve monies.

##### ***North Main Street Pump Station Emergency Generator - \$48,639***

Half of our pump stations have standby generators on site for emergencies and power interruptions. Wind and rain storms are becoming more common, and during such weather events, even a short span of time down with power can create issues with the system and even possible violations. The Department is committed to minimizing these avoidable emergencies by installing generators where possible.

We propose to use a portion of the City's American Rescue Plan Act (ARPA) funds to pay for this important safety upgrade.

##### ***South Main Street Pump Station VFDs/Transducer - \$60,000***

As part of the current CSO Master Plan, the City will install a new pressure transducer to better relay information on the conditions of the wet well, and the VFDs will help better control the pumps, improve the operations along the force main, and help slightly with lowering energy costs at the South Main Street pump station.

We propose to use a portion of the City's American Rescue Plan Act (ARPA) funds to pay for this important equipment upgrade.

## **Other Machinery and Equipment -- \$130,000**

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### ***Upgrade Facility and Pump Station SCADA System - \$130,000***

The SCADA system connects the WPCF plant with the pump stations, and alarms out to our operators with any issue, so it is extremely important to have a SCADA system that is reliable and modern. Our current system is decades old and not capable with newer computer systems, and has failed temporarily in the recent past. We have had to give up some data points at the plant to be used elsewhere, and this upgrade will allow us to reconnect all those points with SCADA, and in addition to the plant, all the pump stations will be tied in to the system with more data points for more alarms, and the communications will be more reliable. USDA grant funds will pay for this project.

## **Building and Improvements -- \$40,000**

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### ***WPCF Security Cameras - \$40,000***

A large portion of City infrastructure is located at the WPCF, and there are currently no security cameras in place. The Department will install cameras to cover access points like the gate and back road, vital equipment, and our out buildings like septic receiving and universal waste. These cameras will provide much needed evidence in the event of an issue, help us control access to the facility, and help us monitor the facility especially during times of reduced staff. USDA grant funds will pay for this project.

## **Sewer Lines & CSO -- \$200,000**

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### ***South Brewer Drive Main - \$100,000***

Located in the sewer main on South Brewer Drive, there is a section of damaged sewer main that needs to be repaired. It is possible that this stretch of damaged pipe is contributing to the presence of human bacteroids in the Brewer Cove CSO outfall. Repairing this sewer will not only improve flow and reduce the likelihood of a back-up in this area, but possibly improve the flow into the Penobscot River at the CSO outfall. Funds left over from the whitewater process pumps project will be used to pay for this work.

### ***Maple Street Sewer Main - \$100,000***

Located in the sewer main on Maple Street, there is a portion of the main that is damaged. This was discovered during our DEP required IDDE inspections as part of our stormwater program. Repairing this sewer will reduce the chance of a sewer back-up, and improve the flow through the collection system, and allow the City to get past the damaged area and finish our IDDE inspection in that area. We will use approximately \$10,000 left over from the whitewater process pumps project to pay for this work; we will need to borrow the rest.

# FY2024 WPCF Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	LIFE LEFT	CARRYFWD CASH OUTLAY	FY2024	FY2025	FY2026	FY2027	FY2028
<b>PUMP STATIONS</b>											
Allison Park PS roof	1989	25				reserve	5,000				
Brewer Cove (*)	1973	25	1998	1,000,000	-24						1,000,000
Hardy Street PS - Pump Volute	2012	10	2022	15,000	0	reserve	15,000				
Hardy Street PS - Screening Equipment		25		250,000				250,000			
North Main PS - Generator						ARPA	48,639				
South Main (*****)	1983	25	2008	1,000,000	-14						1,500,000
South Main PS - VFDs/Transducer						ARPA	60,000				
<b>PUMP STATION TOTAL</b>							128,639	250,000	0	0	2,500,000
<b>OTHER MACHINERY &amp; EQUIPMENT</b>											
Collections Camera System (equips #403)	2012	10	2022	58,000	0			58,000			
BFP Perforated Rollers (Purchase & install)	2012	15	2027	34,000	3					34,000	
Hauled Wastewater Aerated Holding Tank				950,000				950,000			
#701 TRUCK REPLACEMENT	2012	10	2022	32,000	0						
#704 TRUCK REPLACEMENT	2016	10	2026	42,000	2						
#403 Collection System Box Truck (houses c:	2007	15	2022	40,000	0			42,000			
Facility and Pump Station Scada Upgrade	2008	10	2018	32,000	0	USDA grant	130,000				40,000
Process Water Booster Pump	2007	10	2017	4,000				4,000			
<b>MACHINERY &amp; EQUIPMENT TOTAL</b>							130,000	62,000	992,000	66,000	40,000
<b>BUILDINGS &amp; IMPROVEMENTS</b>											
WPCF-Security Cameras		30		40,000		USDA grant	40,000				
<b>BUILDINGS &amp; IMPROVEMENTS TOTAL</b>				4,840,500			40,000	0	0	0	0
<b>SEWER LINES &amp; CSO</b>											
Identify Stormwater Dischargers to Sewer-Private							0	65,000			
CSO Master Plan Projects											
Priority 2 - Brewer Cove District - Replace sewer main--South Brewer Drive						realloc	100,000				
Priority 3 - Maple Street - Replace main off South Main						realloc/bond	100,000				
Priority 4 - Tibbetts, Sherwood Forest								745,000			
Priority 5 - Multiple areas									2,045,000		
CSO Master Plan Update	2021	5	2027	12,000						12,000	
<b>SEWER LINES TOTAL</b>							200,000	65,000	745,000	2,057,000	0
<b>GRAND TOTAL</b>							498,639	377,000	1,737,000	2,123,000	2,540,000
<b>CAPITAL IMPROVEMENT FUNDING</b>											
						USDA Rural Development grant	170,000				
						General Obligation Bond / SRF	90,000				
						Asset Management Reserve	20,000				
						Reallocation from completed projects	110,000				
						Other - ARPA grant	108,639				
						<b>TOTAL</b>	498,639				
											ARPA = American Rescue Plan Act

**City of Brewer**  
**Summary of Principal Debt Maturities - Wastewater**  
**6/30/2023**

Year	Lines MMBB 04 GO-SRF	Plant MMBB 06 GO-SRF	Lines MMBB 09 ARRA	USDA 2012 92-21	USDA 2012 92-25	2013A MMBB	2014FR MMBB	2015 MMBB	2021 USDA-PH1	2021 MMBB	2021 USDA-PH2	2022 REFI	TOTAL
2024	50,000	13,001	17,045	14,626	24,124	20,000	90,000	6,750	41,573	100,000	119,615	105,000	601,733
2025	50,000	13,001	17,045	15,028	24,787		84,750	6,750	42,300	25,000	121,519	105,000	505,180
2026		13,001	17,045	15,441	25,469		84,750	6,750	43,041	25,000	123,835	110,000	484,331
2027			17,045	15,866	26,169		84,750	6,750	43,794	25,000	126,002	115,000	460,376
2028			17,045	16,302	26,889		82,000	6,750	44,580	25,000	128,207	120,000	466,753
2029			17,045	16,750	27,628		79,000	6,750	45,340	25,000	130,285	130,000	477,798
2030			8,522	17,211	28,388		84,750	6,750	46,133	25,000	132,731	125,000	474,486
2031				17,684	29,169		84,750	6,750	46,941	25,000	135,054	135,000	480,347
2032				18,171	29,971		82,000	6,750	47,762	25,000	137,417	145,000	492,071
2033				18,670	30,795		84,500	6,750	48,598	25,000	139,682	155,000	508,995
2034				19,184	31,642		84,750	6,750	49,448	25,000	142,266	155,000	514,041
2035				19,711	32,512			6,750	50,314	100,000	144,756	70,000	424,043
2036				20,253	33,406			6,750	51,194		147,289	75,000	333,893
2037				20,810	34,325			6,750	52,090		149,754	75,000	338,729
2038				21,382	35,269				53,002		152,487	80,000	342,141
2039				21,971	36,239				53,929		155,156		267,295
2040				22,575	37,235				54,873		157,871		272,554
2041				23,196	38,259				55,833		160,551		277,839
2042				23,804	39,289				56,810		163,444		283,347
2043									57,805		166,304		224,108
2044									58,816		169,214		228,030
2045									59,845		172,124		231,969
2046									60,893		175,188		236,080
2047									61,958		178,253		240,212
2048									63,043		181,373		244,415
2049									64,146		184,529		248,675
2050									64,945		187,536		252,482
2051													0

**PRINCIPAL OUTSTANDING BY FISCAL YEAR**

FY	0	26,002	93,747	344,008	587,444	0	836,000	87,750	1,377,415	350,000	4,082,442	1,595,000	9,359,807
FY24													
FY25		13,020	76,702	328,981	542,657		751,250	81,000	1,335,114	325,000	3,962,826	1,490,000	8,906,550
FY26	0	19	59,657	313,540	517,188		666,500	74,250	1,292,074	300,000	3,841,308	1,380,000	8,444,535
FY27	0	19	42,612	297,674	491,018		581,750	67,500	1,248,280	275,000	3,717,473	1,265,000	7,986,327
FY28	0	19	25,567	281,372	484,129		499,750	60,750	1,203,720	250,000	3,591,470	1,145,000	7,521,778

**City of Brewer**  
**Summary of Interest Debt Maturities - Wastewater**  
**6/30/2023**

Year	MMBB 04		MMBB 06		Lines		USDA 2012 92-21	USDA 2012 92-25	2013A MMBB	2014FFR MMBB	2015 MMBB	2021 USDA-PH1 MMBB	2021 USDA-PH2 MMBB	2022 REFI	2022 TOTAL
	GO-SRF	MMBB 04 GO-SRF	GO-SRF	MMBB 06 GO-SRF	ARRA 0%	MMBB09									
2024	1,081	690					9,862	16,268	291	1,944	2,331	24,832	4,324	71,443	69,663
2025	360	460					9,460	15,605		1,756	2,294	24,105	3,782	69,539	65,463
2026		230					9,047	14,923		1,578	2,231	23,365	3,691	67,223	61,588
2027							8,622	14,223		1,400	2,135	22,611	3,752	65,056	57,188
2028							8,186	13,503		1,222	2,004	21,845	3,547	62,851	52,588
2029							7,738	12,764		1,050	1,831	21,065	3,522	60,773	46,588
2030							7,277	12,004		884	1,644	20,272	3,307	58,327	40,088
2031							6,804	11,223		706	1,448	19,464	3,068	56,004	33,838
2032							6,317	10,421		528	1,244	18,643	3,332	53,641	29,788
2033							5,818	9,597		356	1,030	17,807	2,927	51,376	22,538
2034							5,304	8,750		178	808	16,957	2,447	48,792	14,788
2035							4,777	7,880			582	16,091	1,095	46,302	9,750
2036							4,235	6,986			352	15,211		43,769	7,475
2037							3,678	6,067			118	14,315		41,304	5,038
2038							3,106	5,123				13,403		38,571	2,600
2039							2,517	4,153				12,476		35,902	
2040							1,913	3,157				11,532		33,187	
2041							1,293	2,133				10,572		30,507	
2042							655	1,080				9,595		27,614	
2043											8,600			24,754	
2044											7,589			21,844	
2045											6,560			18,934	
2046											5,512			15,870	
2047											4,447			12,805	
2048											3,362			9,685	
2049											2,259			6,529	
2050											1,137			3,282	
2051															0

**INTEREST OUTSTANDING BY FISCAL YEAR**

FY24	360	690					96,747	159,589	0	9,658	17,723	348,792	34,469	1,075,884	449,313	2,193,226
FY25	0	230					87,286	143,985		7,902	15,429	324,688	30,687	1,004,442	383,850	1,988,498
FY26		0					78,239	129,062		6,324	13,198	301,323	26,996	934,902	322,263	1,812,306
FY27							69,617	114,839		4,924	11,063	278,712	23,243	867,679	265,075	1,635,152
FY28							61,431	101,336		3,702	9,059	256,867	19,697	802,624	212,488	1,467,203

**City of Brewer**  
**Total Maturity - Principal & Interest : Wastewater**  
**6/30/2023**

Year	Debt Principal	Debt Interest	Debt Fees	Total Payments	Chg from Prior Yr
2024	601,733	202,730	7,922	812,385	(51,263)
2025	505,180	192,825	7,613	705,617	(106,768)
2026	484,331	183,875	5,830	654,037	(51,581)
2027	460,376	174,987	5,160	640,523	(13,514)
2028	466,753	165,745	5,013	637,511	(3,012)
2029	477,798	155,330	4,855	637,983	472
2030	474,486	143,803	4,708	622,997	(14,986)
2031	480,347	132,555	4,273	617,175	(5,821)
2032	492,071	123,913	4,126	620,110	2,935
2033	508,995	111,448	4,243	624,686	4,576
2034	514,041	98,023	4,246	616,309	(8,377)
2035	424,043	86,477		510,520	(105,789)
2036	333,893	78,027		411,920	(98,600)
2037	338,729	70,519		409,249	(2,672)
2038	342,141	62,802		404,943	(4,306)
2039	267,295	55,048		322,343	(82,600)
2040	272,554	49,789		322,343	0
2041	277,839	44,504		322,343	0
2042	283,347	38,944		322,291	(52)
2043	224,108	33,355		257,463	(64,828)
2044	228,030	29,433		257,463	0
2045	231,969	25,494		257,463	0
2046	236,080	21,383		257,463	0
2047	240,212	17,251		257,463	0
2048	244,415	13,048		257,463	0
2049	248,675	8,788		257,463	0
2050	252,482	4,418		256,900	(563)
2051	0	0		0	(256,900)
<b>TOTAL</b>	<b>9,891,925</b>	<b>2,324,513</b>	<b>57,989</b>	<b>12,274,427</b>	

# CITY OF BREWER SEWER RATES 1972 TO PRESENT

FISCAL YEAR	RATE/100 CU.FT.	MIN. SEWER BILL	% CHG	
1972-81	\$ 0.75		-	
1982	1.25		66.7%	
1983	1.25		0.0%	
1984	1.25		0.0%	
1985	1.32		5.6%	
1986	1.32		0.0%	
1987	1.42		7.6%	
1988	1.48		4.2%	
1989	1.82		23.0%	City of Brewer starts CSO abatement
1990	2.55	\$30.60	40.1%	
1991	2.81	\$33.72	10.2%	
1992	2.98	\$35.76	6.0%	
1993	2.98	\$35.76	0.0%	Started \$7 million 3 phase upgrade at the WPCF
1994	2.98	\$35.76	0.0%	
1995	3.15	\$37.80	5.7%	
1996	3.15	\$37.80	0.0%	
1997	3.40	\$40.80	7.9%	
1998	3.40	\$40.80	0.0%	Completed upgrades at the WPCF
1999	3.80	\$45.60	11.8%	Debt for upgrades moved from general fund to sewer FY 99&00
2000	4.45	\$44.50	17.1%	CSO abatement continues through 2006
2001	4.77	\$47.70	7.2%	Decreased quarterly minimum bill volume
2002	5.13	\$51.30	7.5%	CSO abatement
2003	5.45	\$54.50	6.2%	CSO abatement
2004	5.75	\$57.50	5.5%	CSO abatement
2005	5.75	\$57.50	0.0%	
2006	6.39	\$63.90	11.1%	Loss of mill revenue
2007	6.58	\$65.80	3.0%	Additional revenues- West Old Town Landfill leachate
2008	6.90	\$69.10	4.9%	Loss of landfill leachate revenue
2009	6.90	\$69.10	0.0%	Additional revenues - National Starch
2010	7.24	\$72.40	4.9%	Loss of National Starch leachate treatment revenue
2011	7.53	\$75.30	4.0%	Increased costs and regulatory requirements
2012	7.83	\$78.30	4.0%	Decrease in septage revenue and cost increases
2013	8.03	\$80.30	2.6%	Continued erosion of revenues; last year of debt incr for CSO
2014	8.03	\$80.30	0.0%	Lower debt service expense; 1992 consent decree lifted Oct 2014
2015	8.03	\$80.30	0.0%	Decreased power, heating, potable water, sludge disposal costs.
2016	8.03	\$80.30	0.0%	Increased septage revenue, decreased abatement expense
2017	8.43	\$84.30	5.0%	Aging infrastructure, regulatory reqmts, decreased consumption
2018	8.68	\$86.80	3.0%	Increased insurance costs, regulatory reqmts
2019	8.68	\$86.80	0.0%	End of 1997B bond debt service
2020	9.05	\$90.50	4.3%	Lower non ratepayer rev; higher maint&repair, supply expense
2021	9.42	\$94.20	4.1%	Lower non ratepayer rev; higher debt svc and regulatory expense
2022	9.67	\$96.70	2.7%	Lower non ratepayer rev; slightly higher operating expense
2023	10.27	\$102.70	6.2%	Lower consumption; impact of inflation; 27th payroll
2024	11.52	\$115.20	12.2%	Significant increase in sludge disposal and utility expenses

# Sewer Separation Schedule

## Projects Identified During CSO Master Plan Update Data Collection

Priority / Location	Description of Project	Cost	Year
<b><u>Priority 1*</u></b>			
Oak Grove Sewer Subsystem Remediation	Address sources of excess inflow & infiltration Report available upon request	\$2,085,000	FY2024
<b><u>Priority 2</u></b>			
Brewer Cove District	Rehabilitate sewer main/possible human bacteroids South Brewer Drive	\$100,000	FY2024
<b><u>Priority 3</u></b>			
Maple Street	Rehabilitate sewer main/IDDE issue in CSO Master Plan	\$100,000	FY2024
<b><u>Priority 4</u></b>			
Tibbetts Street	Replace sewers to remove infiltration	\$245,000	FY2026
Sherwood Forest	Above tracks sewer replacement Cross-country sewer	\$500,000	FY2026
<b><u>Priority 5**</u></b>			
Parker Street, Outer Wilson Street	Excess Flow Evaluation	\$45,000	FY2027
North Main, Spring Street	Sewer remediation / replacement	\$2,000,000	FY2027
Parkway North, Park Ave			
<b>Total Estimated Cost Anticipated in Future Years</b>		<b><u><u>\$5,075,000</u></u></b>	

\* This work was included in the 2021 Updated Master Plan. The City has been awarded \$1,103,000 in federal Congressionally Directed Spending funds for this project and almost \$380,000 in Clean Water SRF loan forgiveness for the remaining portion.

\*\* If enough inflow & infiltration water is removed during the Priority 1-4 projects, some of the Priority 5 projects may not be necessary.

**City of Brewer  
Water Department  
FY2024 Budget**

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# FY2024 Water Department Budget

## **Department Purpose**

Provide the highest quality drinking water to our customers while maintaining uninterrupted service. We focus on customer service, continuous improvement, and safety for our customers and employees. We strive to provide this service at the most reasonable cost possible while maintaining a high-quality system from our watershed to the point of distribution to our customer.

## **Budget Scope**

Our budget is comprised of two basic components: Revenues and Expenses. Revenues are divided into multiple subcategories. The following are a sample of the major sub categories:

### **Water-Revenues for Services**

- Metered Residential
- Metered Commercial
- Metered Industrial
- Metered Governmental Agencies
- Public Fire Protection
- Private Fire Protection

### **Water-Expenses**

- Water Salaries and Benefits
- Water Plant Source and Treatment
- Water Debt Service
- Water Transportation and Distribution

Employee shortages, supply chain shortages, and inflation have continued to drive up costs at a substantial rate. We continue to look to keep costs increases as low as possible. The plants age, equipment obsolescence, new security protocols, and federal mandates have brought many changes to the plant in recent years. We have installed UV, Ozone generation equipment, PLCs and PCs.

The distribution system is in overall good condition, and we are focused on repairing and replacing the problem areas. We continue maintaining this system through preventive maintenance measures such as leak detection, valve exercising, flushing, and other functions. Recent world events have caused our federal government to inject money for utilities into the economy. We have several necessary piping projects that have been sidelined due to costs. We are being offered 30% principal forgiveness on these projects from the MDWP. We have added these piping projects to the CIP budget.

### **Water Rates**

Maintaining the best cost possible for service, solid infrastructure and safe high-quality drinking water is our utmost priority. The Water Department proposes to increase rates 15% for the upcoming fiscal year. This adjustment is necessary to ensure adequate staffing for a safe and reliable system as well as to cover the City's share of costs associated with the piping replacement projects mentioned above.

### **Staffing**

Our current staffing level is 11 full time positions: 3 treatment plant operators, 3 administrative staff, 1-meter specialist, and 4 distribution employees. To maintain our system, perform preventive maintenance, repair infrastructure, and continue our meter replacement programs, the amount of staffing in our distribution crew is inadequate. In addition, the EPA mandate to discover each service line type will require significant work hours further exacerbating our staff deficiency. To meet the LSL inventory deadline and properly maintain the system for years to come, we are proposing one additional staff member to be added to the distribution crew.

### **Summary/Highlights**

FY2024 will focus on the meeting the LSL inventory requirements, piping upgrades and getting our preventive maintenance programs back on track to maintain the integrity of the water system for years to come.

**City of Brewer  
Water Department  
FY2024 Budget  
SUMMARY**

<b><u>Water Expenses</u></b>	<b><u>FY2023 Approved</u></b>	<b><u>FY2024 Proposed</u></b>	<b><u>\$ Incr/(Decr)</u></b>	<b><u>PCT CHANGE</u></b>
ADMINISTRATION	\$ 671,395	\$ 701,657	\$ 30,262	4.51%
PLANT OPERATIONS	455,128	508,012	\$ 52,884	11.62%
HATCASE POND OPERATION	58,400	71,900	\$ 13,500	23.12%
TRANSMISSION & DISTRIB	596,767	717,827	\$ 121,060	20.29%
DEBT SERVICE	1,005,785	1,028,105	\$ 22,320	2.22%
DEPRECIATION	23,340	166,567	\$ 143,227	0.00%
AMORTIZATION	2,280	2,280	\$ -	0.00%
	<b>\$ 2,813,094</b>	<b>\$ 3,196,348</b>	<b>\$ 383,254</b>	<b>13.62%</b>

<b><u>Water Revenue</u></b>				
CHARGES FOR SERVICES	\$ 2,775,244	\$ 3,152,523	\$ 377,279	13.59%
OTHER OPERATING REVENUE	37,850	43,825	5,975	15.79%
CAP IMPROVEMENT REVENUE	-	-	-	0.00%
OTHER FINANCNG	-	-	-	0.00%
	<b>\$ 2,813,094</b>	<b>\$ 3,196,348</b>	<b>\$ 383,254</b>	<b>13.62%</b>

## Water Department Revenues

Account #	Description	FY2023 Approved	FY2024 Estimated	\$\$ Change	% Change
<b>WATER - OPERATING REVENUES</b>					
0700003	370001 METERED - RESIDENTIAL	1,330,000	1,529,500	199,500	15.00%
0700003	370002 METERED - COMMERCIAL	338,917	389,755	50,838	15.00%
0700003	370003 METERED - INDUSTRIAL	2,000	2,300	300	15.00%
0700003	370004 METERED - GOVT'L AGENCIES	93,450	107,468	14,018	15.00%
0700003	370005 PUBLIC FIRE PROTECTION	839,641	944,000	104,359	12.43%
0700003	370006 PRIVATE FIRE PROTECTION	147,736	156,000	8,264	5.59%
0700003	370009 MISCELLANEOUS REVENUES	25,000	25,000	-	0.00%
0700003	370099 ABATEMENTS	(1,500)	(1,500)	-	0.00%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>2,775,244</b>	<b>3,152,523</b>	<b>377,279</b>	<b>13.59%</b>
0700004	300307 NSF FEES	50	25	(25)	-50.00%
0700004	300400 INTEREST EARNINGS	3,000	8,000	5,000	166.67%
0700004	370400 BILLING COSTS CHARGED TO SEWER	16,000	17,000	1,000	6.25%
0700004	370401 LABORATORY SERVICES INCOME	18,000	18,000	-	0.00%
0700004	370402 NON-DEPARTMENTAL INCOME	300	300	-	0.00%
0700004	370403 REIMBURSEMENT FOR DAMAGES	500	500	-	0.00%
<b>TOTAL OTHER MISC INCOME</b>		<b>37,850</b>	<b>43,825</b>	<b>5,975</b>	<b>15.79%</b>
<b>WATER OPERATING REVENUE TOTAL</b>		<b>2,813,094</b>	<b>3,196,348</b>	<b>383,254</b>	<b>13.62%</b>
<b>WATER - NON OPERATING REVENUE AND OTHER FINANCING SOURCES</b>					
0700005	300870 CONTRIBUTED CAPITAL AMORTIZATN	-	-	-	
0700006	300410 SALE OF ASSETS	-	-	-	
0700006	300490 MISCELLANEOUS REVENUES	-	-	-	
0700006	300899 CARRYFORWARD	-	-	-	
<b>TOTAL OTHER REV AND SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL</b>		<b>2,813,094</b>	<b>3,196,348</b>	<b>383,254</b>	<b>13.62%</b>

## Water Department Expenditures

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>75 ADMINISTRATION</b>					
0717500 500000	PERMANENT EMPLOYEES	164,147	177,280	13,133	8.00%
0717500 500500	HEALTH INSURANCE	37,208	32,593	(4,615)	-12.40%
0717500 500502	HRA	3,768	3,915	147	3.90%
0717500 500510	MAINE STATE RETIREMENT	16,743	18,125	1,382	8.25%
0717500 500520	MEDICARE	2,380	2,576	196	8.24%
0717500 500867	PHONE STIPEND	411	411	-	0.00%
0717500 500899	27th PAYROLL	6,000	-	(6,000)	-100.00%
0717500 500900	CHANGE IN ACCRUED SALARIES	(5,000)	-	5,000	-100.00%
0717501 501000	LEGAL SERVICES	3,000	3,000	-	0.00%
0717501 501010	AUDIT SERVICES	5,500	5,500	-	0.00%
0717501 501015	MANAGEMENT SERVICES	31,584	33,132	1,548	4.90%
0717501 501020	ACCOUNTING SERVICES	30,236	32,660	2,424	8.02%
0717501 501021	CUSTOMER ACCOUNTS SERVICES	24,288	27,060	2,772	11.41%
0717501 501025	ENGINEERING SERVICES	5,000	5,000	-	0.00%
0717501 501060	OTHER (TECHNOLOGY)	18,228	16,505	(1,723)	-9.45%
0717502 500800	WORKERS COMPENSATION	21,500	21,500	-	0.00%
0717502 500810	UNEMPLOYMENT	3,000	3,000	-	0.00%
0717502 500860	TRAINING, CONFERENCES & MTGS	2,000	2,000	-	0.00%
0717502 500862	TRAVEL	700	-	(700)	-100.00%
0717502 500864	PUBLICATIONS & DUES	3,900	4,000	100	2.56%
0717502 501043	CONTRACTED SRVCS - JANITORIAL	4,152	4,500	348	8.38%
0717502 501091	MAINT CONTRACTS / SERVICE CALL	2,300	3,500	1,200	52.17%
0717502 501100	LICENSING & OTHER FEES	6,350	7,000	650	10.24%
0717502 501200	INSUR - PROPERTY/GENL LIABILITY	13,500	20,000	6,500	48.15%
0717502 501210	INSURANCE- VEHICLE	6,300	6,300	-	0.00%
0717502 501230	INSURANCE - OTHER	500	500	-	0.00%
0717502 501300	TELEPHONE	3,300	3,300	-	0.00%
0717502 501310	ELECTRICITY	4,500	5,400	900	20.00%
0717502 501500	ADVERTISING	1,000	1,000	-	0.00%
0717502 501510	PRINTING	100	100	-	0.00%
0717502 502020	HEATING FUEL	7,000	10,500	3,500	50.00%
0717502 502200	OFFICE SUPPLIES & EXPENSES	1,700	1,700	-	0.00%
0717502 502310	COMPUTER SUPPLIES & EXPENSES	3,900	3,900	-	0.00%
0717502 502900	MISC SUPPLIES & EXPENSES	1,500	1,500	-	0.00%
0717502 503000	MINOR EQUIPMENT	600	600	-	0.00%

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0717502 504000	BUILDING MAINT & REPAIR	2,500	2,500	-	0.00%
0717502 504100	EQUIPMENT MAINT & REPAIR	600	600	-	0.00%
0717502 504500	CAPITAL RESERVE FUNDNG	100,000	100,000	-	0.00%
0717502 509130	CIP FUNDING	110,000	110,000	-	0.00%
0717502 509200	BILLING OPERATIONS	15,000	17,000	2,000	13.33%
0717502 509310	REG COMMISSION EXPENSE - OTHER	12,000	13,500	1,500	12.50%
<b>TOTAL ADMINISTRATION</b>		<b>671,395</b>	<b>701,657</b>	<b>30,262</b>	<b>4.51%</b>
<b>77 PLANT OPERATIONS</b>					
0717700 500000	PERMANENT EMPLOYEES	177,308	189,145	11,837	6.68%
0717700 500100	OVERTIME - REGULAR	16,000	16,000	-	0.00%
0717700 500500	HEALTH INSURANCE	21,806	44,552	22,746	104.31%
0717700 500501	HEALTH INSUR - WAGE STIPEND	4,007	-	(4,007)	-100.00%
0717700 500502	HRA	2,784	4,307	1,523	54.71%
0717700 500510	MAINE STATE RETIREMENT	19,717	20,925	1,208	6.13%
0717700 500520	MEDICARE	2,861	2,975	114	3.98%
0717700 500530	GROUP LIFE INSURANCE	137	-	(137)	-100.00%
0717700 500899	27th PAYROLL	18,700	-	(18,700)	-100.00%
0717700 500900	CHANGE IN ACCRUED SALARIES	(16,300)	-	16,300	-100.00%
0717701 501040	OUTSIDE LAB SERVICES	3,300	3,300	-	0.00%
0717701 501065	OTHER SERVICES	9,000	9,000	-	0.00%
0717702 502100	AMMONIUM SULFATE	13,000	13,000	-	0.00%
0717702 502105	CORROSION CONTROL	24,000	25,000	1,000	4.17%
0717702 502110	FLOURIDE	2,500	4,000	1,500	60.00%
0717702 502120	SODIUM HYPOCHLORITE	16,000	17,000	1,000	6.25%
0717702 502121	LIQUID OXYGEN	9,000	9,000	-	0.00%
0717703 500860	TRAINING, CONFERENCES & MTGS	1,000	1,000	-	0.00%
0717703 500862	TRAVEL	100	100	-	0.00%
0717703 501091	MAINT CONTRACTS / SERVICE CALL	6,000	8,500	2,500	41.67%
0717703 501300	TELEPHONE	2,208	2,208	-	0.00%
0717703 501310	ELECTRICITY	45,000	55,000	10,000	22.22%
0717703 502020	HEATING FUEL	18,000	24,000	6,000	33.33%
0717703 502600	INTERNAL LAB EXPENSES	16,000	16,000	-	0.00%
0717703 502700	MATERIALS & SUPPLIES	1,000	1,000	-	0.00%
0717703 502810	UNIFORMS & PROTECTIVE CLOTHING	1,000	1,000	-	0.00%
0717703 502900	MISC SUPPLIES & EXPENSES	1,000	1,000	-	0.00%
0717703 503000	MINOR EQUIPMENT	2,000	2,000	-	0.00%
0717703 504000	BUILDING MAINT & REPAIR	16,000	16,000	-	0.00%
0717703 504100	EQUIPMENT MAINT & REPAIR	20,000	20,000	-	0.00%
0717703 504300	RADIO & ALARM MAINT & REPAIR	2,000	2,000	-	0.00%
<b>TOTAL PLANT OPERATIONS</b>		<b>455,128</b>	<b>508,012</b>	<b>52,884</b>	<b>11.62%</b>

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
<b>83 HATCASE POND OPERATIONS</b>					
0718300 501065	OTHER SERVICES	4,350	4,350	-	0.00%
0718301 501310	ELECTRICITY	46,500	60,000	13,500	29.03%
0718301 502015	FUEL FOR POWER PRODUCTION	1,000	1,000	-	0.00%
0718301 502600	LABORATORY EXPENSES	100	100	-	0.00%
0718301 502700	MATERIALS & SUPPLIES	400	400	-	0.00%
0718301 502900	MISC SUPPLIES & EXPENSES	400	400	-	0.00%
0718301 503000	MINOR EQUIPMENT	150	150	-	0.00%
0718301 504400	PUMP STATION MAINT & REPAIR	5,000	5,000	-	0.00%
0718301 509050	LEASE PAYMENTS	500	500	-	0.00%
<b>TOTAL HATCASE POND OPERATIONS</b>		<b>58,400</b>	<b>71,900</b>	<b>13,500</b>	<b>23.12%</b>

#### 85 TRANSMISSION & DISTRIBUTION

0718500 500000	PERMANENT EMPLOYEES	291,681	361,677	69,996	24.00%
0718500 500100	OVERTIME - REGULAR	12,000	12,000	-	0.00%
0718500 500200	OTHER COMPENSATION	3,420	3,420	-	0.00%
0718500 500500	HEALTH INSURANCE	89,690	101,443	11,753	13.10%
0718500 500501	HEALTH INSUR - WAGE STIPEND	-	4,273	4,273	
0718500 500502	HRA	9,444	9,880	436	4.62%
0718500 500510	MAINE STATE RETIREMENT	29,892	36,917	7,025	23.50%
0718500 500511	ICMA - 401(A) RETIREMENT TRUST	1,542	1,542	-	0.00%
0718500 500520	MEDICARE	4,453	5,530	1,077	24.19%
0718500 500540	DISABILITY INSURANCE	160	160	-	0.00%
0718500 500899	27th PAYROLL	7,000	-	(7,000)	-100.00%
0718500 500900	CHANGE IN ACCRUED SALARIES	(6,200)	-	6,200	-100.00%
0718501 501065	OTHER SERVICES	25,000	25,000	-	0.00%
0718501 501071	PUBLIC WORKS SUPPORT	15,000	15,000	-	0.00%
0718502 500860	TRAINING, CONFERENCES & MTGS	1,500	1,500	-	0.00%
0718502 500862	TRAVEL	500	500	-	0.00%
0718502 501171	EQUIPMENT RENTAL	1,000	1,000	-	0.00%
0718502 501176	RAILROAD LEASE	65	65	-	0.00%
0718502 501310	ELECTRICITY	3,300	4,800	1,500	45.45%
0718502 502000	GASOLINE	9,000	12,000	3,000	33.33%
0718502 502010	DIESEL FUEL	8,000	8,000	-	0.00%
0718502 502020	HEATING FUEL	2,500	3,200	700	28.00%
0718502 502710	MATERIALS & SUPPLIES - LINES	40,000	60,000	20,000	50.00%
0718502 502720	MATERIALS & SUPPLIES - METERNG	10,000	10,000	-	0.00%
0718502 502800	SAFETY SUPPLIES & EXPENSES	1,500	1,500	-	0.00%
0718502 502810	UNIFORMS & PROTECTIVE CLOTHING	6,920	6,920	-	0.00%
0718502 502900	MISC SUPPLIES & EXPENSES	1,400	1,400	-	0.00%

Account #	Description	FY2023 Approved	FY2024 Request	\$\$ Change	% Change
0718502 503000	MINOR EQUIPMENT	3,000	4,000	1,000	33.33%
0718502 504000	BUILDING MAINT & REPAIR	500	500	-	0.00%
0718502 504100	EQUIPMENT MAINT & REPAIR	3,000	3,000	-	0.00%
0718502 504200	VEHICLE MAINT & REPAIR	8,000	8,000	-	0.00%
0718502 504210	OIL & LUBRICATION	500	600	100	20.00%
0718502 504550	TRANSMISSION LINE MAINTENANCE	13,000	14,000	1,000	7.69%
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>596,767</b>	<b>717,827</b>	<b>121,060</b>	<b>20.29%</b>

<b>TOTAL CASH OPERATING EXPENSES</b>	<b>1,781,690</b>	<b>1,999,396</b>	<b>217,706</b>	<b>12.22%</b>
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#### 87 DEBT SERVICE

0718700 509000	DEBT PRINCIPAL	669,795	702,295	32,500	4.85%
0718700 509010	DEBT INTEREST	320,792	310,739	(10,053)	-3.13%
0718700 509020	BANK CHARGES	15,198	15,072	(127)	-0.83%
<b>TOTAL DEBT SERVICE</b>		<b>1,005,785</b>	<b>1,028,105</b>	<b>22,320</b>	<b>2.22%</b>

#### 90 DEPRECIATION

0719000 509500	INFRASTRUCTURE / LINES	23,340	166,567	143,227	613.66%
0719000 509510	BUILDINGS & IMPROVEMENTS	-	-	-	
0719000 509520	MACHINERY & EQUIPMENT	-	-	-	
<b>TOTAL DEPRECIATION</b>		<b>23,340</b>	<b>166,567</b>	<b>143,227</b>	<b>613.66%</b>

#### 91 AMORTIZATION

0719100 579110	AMORTIZED DEFERRED DEBITS	2,280	2,280	-	0.00%
<b>TOTAL AMORTIZATION</b>		<b>2,280</b>	<b>2,280</b>	<b>-</b>	<b>0.00%</b>

<b>GRAND TOTAL ALL WATER EXPENSES</b>	<b>2,813,094</b>	<b>3,196,348</b>	<b>383,254</b>	<b>13.62%</b>
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# **City of Brewer Water Capital Improvement Program FY2024**

## **Project Descriptions**

### **Machinery and Equipment -- \$60,000**

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#### **Replace Meters (6% per year) - \$60,000**

The Water Department currently has over 3,500 separately metered accounts. Many meters exceed 20 years in age and have begun to fail. For long term stabilization of rates, we have chosen to replace 5-6 % of meters and remote readers annually. This replacement schedule helps us avoid taking a loan every 16-20 years to swap the entire system.

We propose to continue this program, which replaces those at highest risk at a rate of approximately 200 per year. In addition, we set aside a small portion for larger meter sizes.

### **Buildings and Improvements -- \$138,600**

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#### **Backup Generator Rooks Road Interconnection - \$138,600**

The Rooks Road interconnection with Bangor, which provides emergency backup to the Brewer system, does not have a backup generator. To send water from Bangor to Brewer requires pumping. Severe storm events causing power outages have coincided with issues with our source and our plant. Previously, we were able to locate a generator which was not being used to hook up the facility to backup power allowing us to supply water. Generators are typically in demand during these events. A permanent generator at this site is recommended to enhance the safety and reliability of Brewer's system.

We propose to use \$100,000 of the City's American Rescue Plan Act (ARPA) funds to help pay for this important safety upgrade with the remaining funds coming from water ratepayers.

## **Water System Infrastructure -- \$2,801,000**

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### **Water Main Replacement – Wilson St. - \$1,098,000**

From South Main to Blake Street, 1,900 feet of 6 inch cast iron water main will be replaced with an 8 inch ductile iron pipe. The existing water main has had multiple breaks over the years, including two last year that resulted in major road damage. The pipe here is most likely pre-1950s. Wilson Street in its entirety leads the system in main breaks since 2011.

Funding for this project is being provided by the Maine Drinking Water Program, with \$348,650 (32%) of the total cost being forgiven, \$34,650 being loaned at 0% interest, and the remaining \$714,700 being loaned at the discounted revolving loan fund rate.

### **Water Main Replacements – Alan-A-Dale, Nottingham, Birchwood - \$1,703,000**

On Alan-A-Dale from Maid Marion to Little John, 1,230 feet of 8-inch cast iron main is to be replaced. This pipe was installed in the 1960s. Alan-A-Dale is another section of pipe in the top 5 for issues. A quick drive down this street shows evidence of numerous other repairs prior to start of record keeping in 2011.

On Nottingham Way from Robinhood to Friar Tuck, 1,580 feet of 8-inch cast iron main is to be replaced. This pipe was installed in the 1960s. Nottingham is known to rival Robinhood for watermain breaks. A drive on this street will show 5 patches for water main repairs since it was last paved.

On Birchwood Blvd from Edgewood to Lorraine Avenue, 1,160 feet of 8-inch cast iron main is to be replaced. This pipe was installed in the 1960s. Birchwood is in the top 5 for main breaks since 2011, and a quick drive will show more repairs prior to collecting this data in 2011.

Funding for these projects is being provided by the Maine Drinking Water Program, with \$540,900 (32%) of the total cost being forgiven, \$54,000 being loaned at 0% interest, and the remaining \$1,108,100 being loaned at the discounted revolving loan fund rate.

# FY2024 Water Department Capital Improvement Program

DESCRIPTION	LIFE	YEAR PURCHASED	REPLMT COST	FUNDING SOURCE	CASH OUTLAY FY2024	FY2025	FY2026	FY2027	FY2028
<b>MACHINERY &amp; EQUIPMENT</b>									
Replace meters add radio reads 6% per year	18	2020-20XX	900,000	rates	60,000	60,000	60,000	60,000	60,000
Ozone monitors	10	2018	45,000						45,000
Tapping Machine with Power Head	15	2011	4,500				4,500		
Travel Vac for Distribution System	15	2010	25,000			25,000			
Air Exhaust for Soda Ash system	15	2012	8,000					8,000	
Unit 750 4 wheel drive 1/2 ton Meter Truck	10	2017	40,000					40,000	
Unit 752 1 ton Ford F350 utility truck	10	2014	20,000			50,000			
Unit 760 Light Tower	20	1990	17,000			20,000			
Sensus reading equipment x2 and software	6	2016	15,850						20,000
<b>MACHINERY &amp; EQUIPMENT TOTAL</b>					60,000	155,000	64,500	108,000	125,000
<b>BUILDINGS &amp; IMPROVEMENTS</b>									
Building Repairs at WTP (roof)	20	2012	10,000			60,000			
Rebuild Hatcase Pond Road from WTP to PS	15	2011	35,000				35,000		
Replace Generator at Hayes TP				ARPA/rates	138,600			1,000,000	
Replace furnace Hayes TP									
Generator - Rooks Road Interconnection									
Building and piping at Levensellar tank for filling point									
<b>BUILDINGS &amp; IMPROVEMENTS TOTAL</b>					138,600	160,000	35,000	1,000,000	0
<b>WATER SYSTEM INFRASTRUCTURE</b>									
Main replacements (Wilson St)				loan/grant	1,098,000				
Main replacements (Alan-a-dale, birchwood, Nottingham)				loan/grant	1,703,000				
Replace pipe at 0.5 miles per year \$200 per ft						528,000	528,000	528,000	528,000
<b>WATER LINES TOTAL</b>					2,801,000	528,000	528,000	528,000	528,000
<b>CAPITAL IMPROVEMENT PROGRAM TOTAL</b>					2,999,600	843,000	627,500	1,636,000	653,000
<b>CAPITAL IMPROVEMENT FUNDING</b>									
Drinking Water SRF Loan					1,911,450				
DWSRF Principal Forgiveness					889,550				
Grant Funds (ARPA)					100,000				
Water Rates (0717502-509130)					98,600				
<b>TOTAL</b>					2,999,600				

ARPA = American Rescue Plan Act

# **FULL TIME EQUIVALENT (FTE) EMPLOYEES FY23 APPROVED COMPARED TO FY24 REQUEST**

<b>WATER DEPARTMENT</b>	<b>FULL TIME EQUIVALENT FY23 APPROVED</b>	<b>FULL TIME EQUIVALENT FY24 REQUEST</b>	<b>ANNUAL SALARY FY24</b>
<b>ADMINISTRATION</b>			
Superintendent	1	1	102,427
Office / Finance Manager	1	1	75,764
Utility Billing Clerk	1	1	44,226
	<u>3</u>	<u>3</u>	
<b>OZONE PLANT</b>			
Lead Operator	1	1	61,327
Plant Operator	2	2	53,666
	<u>3</u>	<u>3</u>	
<b>TRANSMISSION &amp; DISTRIBUTION</b>			
Foreman	1	1	68,261
Specialist II	1	1	51,892
Specialst I	2	2	54,251
Utility Floater	1	2	48,762
	<u>5</u>	<u>6</u>	
<b>WATER DEPARTMENT TOTAL</b>	<u><u>11.00</u></u>	<u><u>12.00</u></u>	

NOTE: The Water Department also pays a percentage of the salary and benefits for the City Engineer, the Engineering Project Manager, and the Finance Utility Billing Clerk in recognition of the work these employees do on behalf of the Water Department. In FY2024, the Water Department will pay 5%, 15% and 15%, respectively, of the these salaries.

**CITY OF BREWER  
Water Department  
Principal Debt Maturities  
6/30/2023**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	TOTAL
2024	36,250	29,670	36,750	8,500	50,675	147,950	370,000	679,795
2025	36,250	29,670	36,750	8,500	50,675	147,950	390,000	699,795
2026	36,250	29,670	36,750	8,500	50,675	147,950	405,000	714,795
2027		29,670	36,750	8,500	50,675	147,950	420,000	693,545
2028		29,670	36,750	8,500	50,675	147,950	435,000	708,545
2029		29,670	36,750	8,500	50,675	147,950	455,000	728,545
2030			36,750	8,500	50,675	147,950	475,000	718,875
2031				8,500	50,675	147,950	495,000	702,125
2032				8,500	50,675	147,950	515,000	722,125
2033					50,675	147,950	540,000	738,625
2034					50,675	147,950	470,000	668,625
2035						147,950	415,000	562,950
2036						147,950	425,000	572,950
2037						147,950	230,000	377,950
2038						147,950	230,000	377,950
2039						147,950	145,000	292,950
2040						147,950	115,000	262,950
2041						147,950	125,000	272,950
2042							125,000	125,000
2043								-
2044								-

**PRINCIPAL OUTSTANDING AT FISCAL YEAR END**

	2005C	2009F	2010LA	2011C	2013SRF	2020DWSRF	2022	TOTAL
2024	72,500	148,348	220,500	68,000	506,750	2,071,300	6,410,000	9,497,398
2025	36,250	118,678	183,750	59,500	456,075	2,071,300	6,020,000	8,945,553
2026	-	89,008	147,000	51,000	405,400	2,071,300	5,615,000	8,378,708
2027	-	59,338	110,250	42,500	354,725	2,071,300	5,195,000	7,833,113
2028	-	29,668	73,500	34,000	304,050	1,923,350	4,760,000	7,124,568

**CITY OF BREWER  
Water Department  
Interest Debt Maturities  
6/30/2023**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	TOTAL
2024	1,621		2,573	980	7,183	26,631	271,750	310,739
2025			2,205	878	6,499	25,152	256,950	291,683
2026			1,838	692	5,815	23,672	242,950	274,967
2027			1,470	574	5,131	22,193	226,750	256,118
2028			1,103	446	4,447	20,713	209,950	236,659
2029			735	284	3,763	19,234	188,200	212,215
2030			368	229	3,079	17,754	165,450	186,879
2031				95	2,394	16,275	141,700	160,464
2032					1,710	14,795	126,850	143,355
2033					1,026	13,316	101,100	115,442
2034					342	11,836	74,100	86,278
2035						10,357	58,825	69,182
2036						8,877	45,338	54,215
2037						7,398	31,525	38,923
2038						5,918	24,050	29,968
2039						4,439	16,575	21,014
2040						2,959	11,863	14,822
2041						1,480	8,125	11,646
2042							4,063	6,105
2043								-
2044								-

**INTEREST OUTSTANDING AT FISCAL YEAR END**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	TOTAL
2024	-		7,718	3,199	34,206	226,364	1,934,363	2,205,849
2025			5,513	2,322	27,707	201,212	1,677,413	1,914,165
2026			3,675	1,629	21,892	177,540	1,434,463	1,639,199
2027			2,205	1,055	16,761	155,348	1,207,713	1,383,081
2028			1,103	609	12,314	134,635	997,763	1,146,422

**CITY OF BREWER  
Water Department  
Administrative Fee Maturities  
6/30/2023**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	TOTAL
2024		1,483	1,966		2,893	8,729		15,072
2025		1,483	1,948		2,859	8,655		14,945
2026		1,483	1,929		2,825	8,581		14,818
2027		1,483	1,911		2,790	8,507		14,692
2028		1,483	1,893		2,756	8,433		14,565
2029		1,483	1,874		2,722	8,359		14,439
2030			1,856		2,688	8,285		12,829
2031					2,653	8,211		10,865
2032					2,619	8,137		10,757
2033					2,585	8,063		10,648
2034					2,551	7,989		10,540
2035						7,915		7,915
2036						7,841		7,841
2037						7,767		7,767
2038						7,693		7,693
2039						7,619		7,619
2040						7,545		7,545
2041						7,471		7,471
2042								-

**CITY OF BREWER WATER DEPT  
TOTAL DEBT PAYMENTS BY YEAR**

FY	DEBT PRINCIPAL	DEBT INTEREST	DEBT FEES	TOTAL PAYMENTS	CHG FROM PRIOR YR
2024	679,795	310,739	15,072	1,005,605	(180)
2025	699,795	291,683	14,945	1,006,423	818
2026	714,795	274,967	14,818	1,004,580	(1,843)
2027	693,545	256,118	14,692	964,355	(40,225)
2028	708,545	236,659	14,565	959,769	(4,586)
2029	728,545	212,215	14,439	955,199	(4,570)
2030	718,875	186,879	12,829	918,583	(36,616)
2031	702,125	160,464	10,865	873,454	(45,129)
2032	722,125	143,355	10,757	876,237	2,783
2033	738,625	115,442	10,648	864,715	(11,522)
2034	668,625	86,278	10,540	765,443	(99,272)
2035	562,950	69,182	7,915	640,047	(125,396)
2036	572,950	54,215	7,841	635,006	(5,041)
2037	377,950	38,923	7,767	424,640	(210,366)
2038	377,950	29,968	7,693	415,611	(9,028)
2039	292,950	21,014	7,619	321,583	(94,028)
2040	262,950	14,822	7,545	285,317	(36,266)
2041	272,950	11,646	7,471	292,067	6,750
2042	125,000	6,105	-	131,105	(160,962)
2043	-	-	-	-	(131,105)
2044	-	-	-	-	-
<b>TOTAL</b>	<b>10,621,045</b>	<b>2,520,670</b>	<b>198,023</b>	<b>13,339,739</b>	