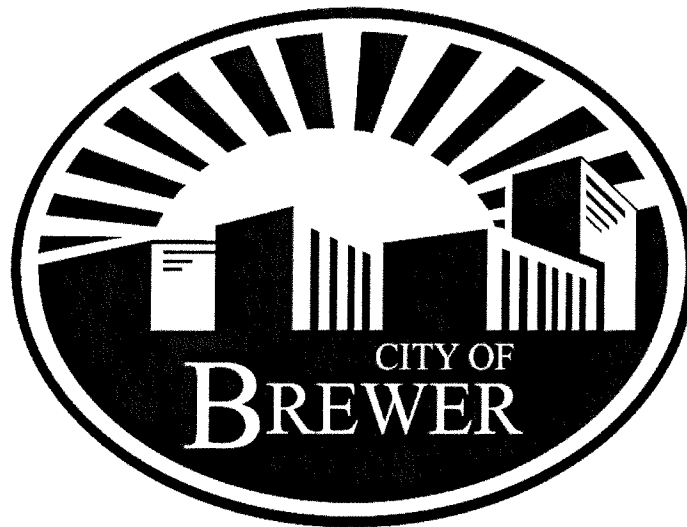


FY 2025

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



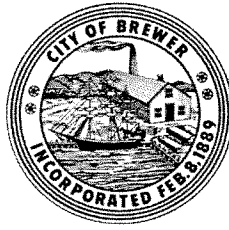
**For Fiscal Year 2025
July 1, 2024 – June 30, 2025**

**Presented to the Brewer City Council
May 28, 2024**

**Approved by the Brewer City Council
June 4, 2024**

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Stephen M. Bost
City Manager

To: Mayor Morin
Members of the City Council
From: Stephen Bost, City Manager
Date: May 24, 2024

Re: FY2025 City of Brewer Consolidated Budget

It is my privilege to submit for your consideration the City of Brewer consolidated municipal budget for fiscal year 2025.

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 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.

FY2025 Budget Highlights

- The budget lowers the City's mil rate by \$1.30, to \$18.80 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 6.5% mil rate decrease, which will help offset the valuation adjustments needed to keep pace with changing market conditions. This is the fifth year in a row the City has been able to lower its mil rate, which will now be at a pre-2013 level.

In response to feedback provided by the City Council at its budget workshop, we moderated the proposed valuation adjustments to get the City just over the State's minimum threshold to certify as a full value community for this year. As a result, the assessed value of the average single family home in Brewer is expected to increase between 10% and 12%. With the decrease in the mil rate, the average Brewer homeowner will see an increase in their property taxes of 2.9% to 4.8%. The table below shows the dollar and percentage impact for Brewer's average residential home, which has a current assessed value of \$202,807.

Tax Impact on Average Brewer Residential Home
(Average FY24 assessed value of \$202,807)

	FY25 Average Residential Valuation Change		
	<u>If 10%</u>	<u>If 11%</u>	<u>If 12%</u>
FY24 Current Tax Bill	\$4,076	\$4,076	\$4,076
FY25 Potential Tax Bill	\$4,194	\$4,232	\$4,270
\$ Increase	\$118	\$156	\$194
% Increase	2.9%	3.8%	4.8%

- The proposed \$17.8 million City budget increases municipal expenditures by 6.6%. Inflation and a tight labor market continue to push costs higher across the board. All six of the City's union contracts expire on June 30, 2024, and the FY25 budget reflects estimated wage adjustments for these groups, who last negotiated in 2021. For our nonunion employees, the budget proposes a 5% cost of living adjustment to help keep pace with inflation. 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. Overall, proposed salary expense is up \$425,000, of 6.7%, over FY24.

On the benefit side, the City's health insurance costs are under pressure, and we have experienced a noticeable increase in the number of employees joining the City's plan and the level of coverage they need. The budget anticipates a 10% increase in premiums on January 1, which would add over \$180,000 to our costs annually.

You will also notice that the FY25 budget includes a new benefit expense account in every department. The new State-mandated Paid Family Medical Leave (PFML) law requires virtually all employers, including municipalities, to remit 1% of gross wages (0.5% from the City and 0.5% from the employee) to the State starting January 1, 2025, to help fund the program. We estimate this will add about \$40,000 to the budget annually.

The FY25 budget requests the addition of one full-time, entry-level employee for the Parks and Recreation Department to serve in its parks and cemeteries division, which has been unsuccessful at hiring sufficient part-time and seasonal staff to meet the City's growing needs in that area. In the last four seasons, the department has been able to fill only one of its two extended seasonal parks positions and that was only for one year at limited hours. These vacancies put strain on the City's two full-time park staff and limit their ability to keep up with regular and preventative maintenance in Brewer's parks and cemeteries.

The FY25 budget includes funding for a number of City Council priorities aimed at enhancing communication with Brewer residents and taxpayers. The Technology Department budget includes funding for the Civic Ready mass messaging platform that is the foundation for the City's new Notify Brewer text and email alert service as well as distribution of the monthly Brewer Chronicle newsletter. It also includes \$50,000 to fund an overhaul of the City's website to improve content and make it more user friendly. And the City Clerk budget includes funding for Town Hall Streams, which provides livestreaming of Council meetings and recording of those proceedings that citizens can view at their convenience.

In another expense area, while not as large as last year, we expect an almost 16% (\$60,000) increase in Brewer's share of Community Connector costs due to higher labor costs, declining federal subsidies, and the fourth of seven scheduled increases in our annual contribution to a capital reserve.

Several other budgetary items of note include new body and car cameras for the Police Department, the kickoff of Brewer's next Comprehensive Plan process, and the use of cutting edge tech to support economic development. The Police budget includes \$56,000 for a new body and car camera system: \$23,000 for hardware and installation costs and \$33,000 in annual subscription fee. Previously a Capital Improvement Program item that we purchased and owned, the industry is now moving to a subscription based, five-year lease model for this important and data-storage intensive equipment. The Planning Department is requesting \$20,000 to retain a consultant to help guide and manage the update of the City's Comprehensive Plan, which will be 10 years old in 2025, and to ensure robust public participation in the process. The Economic Development budget includes \$15,000 for data analytics software that will provide insights into foot traffic patterns and other data valuable to business development. The analytics will be particularly useful for economic development purposes, but will also be accessible to other City departments for things such as traffic counts, usage of parks or other open space, tourism data, street planning, transit planning, & workforce analysis.

- City non-property tax revenue estimates are up \$1.1 million, or just over 13%, offsetting the entire proposed increase in expenditures. The growth is driven primarily by an estimated 39% (\$875,000) increase in municipal revenue sharing from the State, but we are also projecting about \$168,000 more in interest earnings from the City's investments.

We anticipate a \$100,000 increase in motor vehicle excise tax revenue reflecting growth in the cost of vehicles. And as the State continues to exempt more equipment from taxation (which removes it from the City's tax base), we expect \$50,000 more from the Business Equipment Tax Exemption (BETE) program, which reimburses the City for just over 50% of the lost tax revenue.

The budget proposes the use of almost \$29,000 in reserve funds to support specific expenditures, including \$25,000 in computer reserve funds for the website upgrade, \$3,000 that had been set aside for body camera replacement, and \$1,000 in library trust fund interest earnings to help develop the juvenile graphic novel and adult non-fiction travel collections as recommended by the Brewer Library Board of Trustees.

- The School budget request totals \$28.6 million, or 7% more than FY24. As the COVID-era funding streams come to an end and the School assumes new costs associated with the Heddericg Field project, the City is pleased to provide \$142,455 of tax increment financing (TIF) funds to cover the School's FY25 Performing Arts Center debt service obligation, which frees up their budget for other educational needs.
- Brewer's Penobscot County tax bill is increasing by 1.4%, or \$19,206, to \$1.38 million. This much smaller than usual increase was good news for our mil rate, which would have been seven cents higher if we had seen a 6+% rise more typical of the last five years.
- The FY25 budget uses sheltered tax increment financing (TIF) revenues to offset \$731,000 in economic development-related general fund operating 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 and maintenance of our very popular Riverwalk Trail.
- The Capital Improvement Program (CIP) for FY25 focuses heavily on roads and infrastructure and reflects the significant increase in equipment and construction costs we have seen across the board as well as the need to make investments now to avoid even larger expense in the future. The CIP proposes just over \$1.4 million for the resurfacing of Pierce Road, lower Elm Street, and sections of State Street and Parkway South as well as completion of our annual residential paving program and preliminary work required for several other future reconstruction and repaving projects.

The CIP also recommends \$264,000 in support of the City's parks and recreation facilities, including the rehabilitation of Fling Street Park and improvements to the Ferris Community Center. The CIP suggests using \$20,100 in American Rescue Plan Act (ARPA) funds left over after the purchase of the street sweeper to help fund replacement of computer workstations for the Police Department's Patrol Division.

Funding for the CIP would come, in part, from \$1,944,000 in bond financing. About 95% of the estimated cost of this new debt would be offset by debt being paid off in FY25.

- The budget proposes a 5% adjustment to the sewer rate. The FY25 wastewater budget is up 2%, or \$67,000. The budget benefited from a \$63,000 decrease in debt service expense that helped reduce the impact of \$130,000 (5%) in operating cost increases. Sludge disposal costs remain high, having doubled since 2023 to \$422,000 per year. Electricity is up 28%, or \$86,000, for a total of \$392,000 in the FY25 budget. A trend in lower usage, estimated at 3% in FY25, also puts strain on the ratepayer-supported wastewater budget.

The Sewer Capital Improvement Program includes \$110,000 to replace the generator at the Brewer Cove pump station and build a concrete barrier to hold off flood waters. It proposes another \$72,000 to replace wastewater's oldest pickup truck and complete an equipment upgrade at the Hardy Street pump station. Funding for these projects will come from the department's asset management reserve and reallocation of funds from completed projects.

A 5% sewer rate adjustment will increase the minimum residential water bill by \$5.80 per quarter and the average household bill by \$8.05 per quarter.

- The FY25 budget anticipates a 3% adjustment in the water rate. The Water Department budget for FY25 is up 2.45%, or \$78,000, with new debt service being the primary driver of the growth. The department worked to minimize the rate increase needed by decreasing its depreciation funding by \$124,000 and postponing \$50,000 in capital projects.

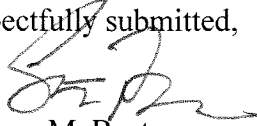
The slimmed down Water Capital Improvement Program (CIP) recommends use of \$100,000 in ARPA funds to install fiber optic cables and new input/output systems at the Hatcase Pond pump station to enhance control capabilities, ensure reliable communication, and enable installation of surveillance cameras, which will significantly augment security in the intake area. The CIP also includes a \$1,500,000 rehabilitation of the Levenseller standpipe that will involve draining the tank and re-coating both the interior and exterior surfaces. A \$1,006,000 federal grant will cover most of the cost, with the rest coming from Water Department standpipe reserve funds.

The Maine Public Utilities Commission (MPUC) governs Maine water rates, and the City has filed the rate request for MPUC review and approval and has mailed notice of the filing to all water customers. A public hearing on the matter will take place during the City Council meeting on June 4. A 3% rate adjustment will increase the minimum residential water bill by \$2.74 per quarter and the average household bill by \$3.44 per quarter.

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 FY25 budget proposal with you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Stephen M. Bost', written over the word 'submitted'.

Stephen M. Bost

FY2025 Brewer Property Tax Calculation

Line		FY2024 FINAL	FY2025 APPROVED	\$ Change	% Change
MUNICIPAL BUDGET					
1	General Fund Appropriations	16,707,924	17,811,542	1,103,618	6.61%
2	Less: Non-Property Tax Revenues	<u>8,467,093</u>	<u>9,570,711</u>	<u>1,103,618</u>	<u>13.03%</u>
3	NET MUNICIPAL BUDGET (from taxation)	8,240,831	8,240,831	0	0.00%
EDUCATION BUDGET					
4	General Education Budget	26,761,784	28,632,514	1,870,730	6.99%
5	Less: School Revenues	<u>18,733,070</u>	<u>19,753,800</u>	<u>1,020,730</u>	<u>5.45%</u>
6	NET EDUCATION BUDGET (from taxation)	8,028,714	8,878,714	850,000	10.59%
TAX INCREMENT FINANCING DISTRICTS					
7	Transfer to TIF Special Revenue Fund	1,515,559	1,643,314	127,755	8.43%
8	Less: TIF BETE Exempt	<u>147,583</u>	<u>363,814</u>	<u>216,231</u>	<u>146.51%</u>
9	NET TIF BUDGET (from taxation)	1,367,976	1,279,500	-88,476	-6.47%
10	COUNTY ASSESSMENT	1,356,267	1,375,473	19,206	1.42%
11	OVERLAY	20,000	27,763	7,763	38.82%
12	TOTAL PROPERTY TAX LEVY	19,013,788	19,802,281	788,493	4.15%
13	ASSESSED VALUATION	945,959,791	1,053,312,888	107,353,097	11.35%
14	Less: Tax Increment Finance Districts	<u>68,058,500</u>	<u>68,058,500</u>	<u>0</u>	<u>0.00%</u>
15	NET ASSESSED VALUATION	877,901,291	985,254,388	107,353,097	12.23%
16	Municipal	9.39	8.36	-1.02	-10.90%
17	School	9.15	9.01	-0.13	-1.46%
18	County	1.54	1.40	-0.15	-9.63%
19	Overlay	0.02	0.03	0.01	23.69%
20	TAX RATE	20.10	18.80	-1.30	-6.47%

City of Brewer FY2025 Budget Resolve

	Appropriations (Expenditures) Approved	Non-Tax Revenues Used	State Rev. Sharing GPA Support	State Homestead Reimbursmnt	Fund Balance Used	Operating Transfers Used	Property Taxes Needed
Assessments							
1 County Assessment	\$ 1,375,473						\$ 1,375,473
Municipal Budget							
2 General Fund	\$ 17,811,542	\$ 4,203,599	\$ 3,124,500	\$ 718,090	\$ 545,000	\$ 979,522	\$ 8,240,831
3 Gen Fund Xfer to CIP	\$ -						\$ -
4 Capital Improvement	\$ 2,400,387	\$ 1,964,100				\$ 436,287	\$ -
5 Cemetery Trust Fund	\$ -						\$ -
6 TIF Districts	\$ 1,279,500						\$ 1,279,500
7 Total Municipal Budget	\$ 21,491,429	\$ 6,167,699	\$ 3,124,500	\$ 718,090	\$ 545,000	\$ 1,415,809	\$ 9,520,331
Education Budget							
8 Gen'l Education Budget	\$ 28,632,514	\$ 3,331,072	\$ 13,923,839	\$ -	\$ 2,248,889	\$ 250,000	\$ 8,878,714
9 Grand Totals	\$ 51,499,416	\$ 9,498,771	\$ 17,048,339	\$ 718,090	\$ 2,793,889	\$ 1,665,809	\$ 19,774,518
10 Budgeted Tax Overlay							
11 To Be Raised From Taxes							\$ 27,763
							\$ 19,802,281

TAXABLE VALUATION ESTIMATE			
12 2024-2025 Taxable Valuation	\$ 1,053,312,888		
TAX RATE CHANGE			
Tax Rate - NEW	\$	18.80	
Tax Rate - CURRENT	\$	20.10	
\$ Change in Tax Rate	\$	(1.30)	
% Change		-6.47%	

City of Brewer General Fund Spending Summary

	FY2024 Approved	FY2025 Approved	Change	Change	% Change
MUNICIPAL					
General Government	2,496,756	2,696,397	199,641		8.0%
Protections	6,239,315	6,723,222	483,907		7.8%
Public Services	464,789	529,124	64,335		13.8%
Public Works	3,210,745	3,424,774	214,029		6.7%
Unclassified	332,330	337,570	5,240		1.6%
Debt Service	2,399,043	2,430,788	31,745		1.3%
Library & Recreational Services	1,564,946	1,669,669	104,723		6.7%
TOTAL MUNICIPAL FUND	16,707,924	17,811,543	1,103,619		6.6%
EDUCATION					
01 Personnel	17,953,016	19,017,857	1,064,841		5.9%
02 Supplies and Services	1,326,888	1,285,036	(41,852)		-3.2%
03 Buildings and Grounds	2,573,777	2,580,060	6,283		0.2%
04 Transportation	843,360	870,802	27,442		3.3%
05 Supt / Administration	729,941	751,823	21,882		3.0%
06 Out of District	373,000	659,200	286,200		76.7%
07 Vocational Education	0	0	-		0.0%
08 Adult Education	now a municipal expense				
09 Capital Outlay	164,300	498,200	333,900		203.2%
10 Trustees	2,797,502	2,969,536	172,034		6.1%
TOTAL EDUCATION BUDGET	26,761,784	28,632,514	1,870,730		7.0%
COUNTY ASSESSMENT OVERLAY	1,356,267	1,375,473	19,206		1.4%
	20,000	27,763	7,763		38.8%
GRAND TOTALS	44,845,975	47,847,293	3,001,318		6.7%

City of Brewer

General Fund Summary by Department

	FY2024 Approved	FY2025 Approved	\$ Change	% Change
MUNICIPAL DEPARTMENTS				
COUNCIL	11,347	24,298	12,951	114.1%
CLERK	166,473	174,545	8,072	4.8%
ASSESSOR	283,612	316,378	32,766	11.6%
MANAGER	527,799	543,799	16,000	3.0%
LEGAL SERVICES	90,000	105,000	15,000	16.7%
FINANCE	722,391	775,660	53,269	7.4%
TECHNOLOGY	231,176	292,171	60,995	26.4%
ECONOMIC DEVELOPMENT	463,958	464,547	589	0.1%
POLICE	2,864,586	3,134,937	270,351	9.4%
FIRE	2,039,218	2,205,060	165,842	8.1%
CODE ENFORCEMENT	254,302	270,624	16,322	6.4%
GENERAL PROTECTIONS	951,304	978,356	27,052	2.8%
INSURANCE	113,700	113,700	-	0.0%
ANIMAL CONTROL	16,205	20,545	4,340	26.8%
HEALTH AND HUMAN SERVI	68,511	67,299	(1,212)	-1.8%
SERVICE AGENCY CONTRIB	396,278	461,825	65,547	16.5%
PUBLIC WORKS	2,841,543	3,016,402	174,859	6.2%
PLANNING	189,555	222,174	32,619	17.2%
ENGINEERING	179,647	186,198	6,551	3.6%
MISCELLANEOUS PROGRAMS	59,990	60,990	1,000	1.7%
EMPLOYEE BENEFITS	272,340	276,580	4,240	1.6%
PARKS & RECREATION	1,215,611	1,293,154	77,543	6.4%
LIBRARY	349,335	376,515	27,180	7.8%
DEBT SERVICE	2,399,043	2,430,788	31,745	1.3%
MUNICIPAL DEPTS TOTAL	16,707,924	17,811,543	1,103,619	6.6%
SCHOOL DEPARTMENT	26,761,784	28,632,514	1,870,730	7.0%
GRAND TOTAL	43,469,708	46,444,057	2,974,349	6.8%

Municipal Expenditures

FY25 v. FY24 Appvd

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
50 COUNCIL						
0115000 500050	PARTTIME & TEMP EMPLOYEES	5,200	5,700	5,200	-	0.0%
0115000 500512	FICA	322	260	322	-	0.0%
0115000 500520	MEDICARE	75	83	75	-	0.0%
0115000 500522	PAID FAMILY MEDICAL LEAVE		-	26	26	
0115001 500860	TRAINING, CONFERENCES & MTGS	2,500	13,553	12,450	9,950	398.0%
0115001 502210	PLANNING & APPEALS BD EXPENSE	250	21	250	-	0.0%
0115001 502900	MISC SUPPLIES & EXPENSES	3,000	1,446	5,975	2,975	99.2%
TOTAL COUNCIL		11,347	21,062	24,298	12,951	114.1%
51 CLERK						
0115100 500000	PERMANENT EMPLOYEES	88,076	76,405	88,701	625	0.7%
0115100 500500	HEALTH INSURANCE	32,588	28,577	34,869	2,281	7.0%
0115100 500502	HRA	2,476	2,476	3,443	967	39.1%
0115100 500510	MAINE STATE RETIREMENT	8,984	7,794	8,781	(203)	-2.3%
0115100 500520	MEDICARE	1,277	975	1,286	9	0.7%
0115100 500522	PAID FAMILY MEDICAL LEAVE		-	444	444	
0115100 500530	GROUP LIFE INSURANCE	92	-	-	(92)	-100.0%
0115101 500860	TRAINING, CONFERENCES & MTGS	1,000	120	1,000	-	0.0%
0115101 500862	TRAVEL	200	338	200	-	0.0%
0115101 500864	PUBLICATIONS & DUES	500	338	500	-	0.0%
0115101 501070	MISC PROFESSIONAL SERVICES	600	108	3,600	3,000	500.0%
0115101 501300	TELEPHONE	900	-	900	-	0.0%
0115101 501500	ADVERTISING	3,400	971	3,400	-	0.0%
0115101 501504	ADVERTISING -PLNG & APPEALS BD	5,500	4,631	5,500	-	0.0%
0115101 501530	POSTAGE	800	911	800	-	0.0%
0115101 502200	OFFICE SUPPLIES & EXPENSES	2,000	1,703	2,000	-	0.0%
0115101 502310	COMPUTER SUPPLIES & EXPENSES	600	550	600	-	0.0%
Elections						
0115110 500050	PARTTIME & TEMP EMPLOYEES	6,500	4,794	6,500	-	0.0%
0115111 500860	TRAINING, CONFERENCES & MTGS	750	579	750	-	0.0%
0115111 501070	MISC PROFESSIONAL SERVICES	1,800	1,562	1,800	-	0.0%
0115111 501171	EQUIPMENT RENTAL	1,400	-	1,400	-	0.0%
0115111 501300	TELEPHONE	480	-	480	-	0.0%
0115111 501500	ADVERTISING	2,000	1,605	2,000	-	0.0%
0115111 501510	PRINTING	3,300	3,268	3,300	-	0.0%
0115111 501530	POSTAGE	450	441	450	-	0.0%
0115111 502200	OFFICE SUPPLIES & EXPENSES	800	193	800	-	0.0%
0115111 503000	MINOR EQUIPMENT		-	1,041	1,041	
TOTAL CLERK		166,473	138,340	174,545	8,072	4.8%

			FY2024	FY24 YTD	FY2025	FY25 v. FY24 Appvd	
ACCOUNT #	DESCRIPTION		Approved	a/o 5.23.24	Request	\$\$ Change	% Change
<hr/>							
52 ASSESSOR							
<hr/>							
0115200	500000	PERMANENT EMPLOYEES	173,881	154,102	184,575	10,694	6.2%
0115200	500500	HEALTH INSURANCE	42,599	38,609	63,813	21,214	49.8%
0115200	500501	HEALTH INSUR - WAGE STIPEND	3,419	-	-	(3,419)	-100.0%
0115200	500502	HRA	4,263	4,263	6,300	2,037	47.8%
0115200	500510	MAINE STATE RETIREMENT	12,773	11,315	18,075	5,302	41.5%
0115200	500511	ICMA - 401(A) RETIREMENT TRUST	4,550	4,366	-	(4,550)	-100.0%
0115200	500520	MEDICARE	2,571	2,012	2,647	76	3.0%
0115200	500522	PAID FAMILY MEDICAL LEAVE		-	913	913	
0115200	500530	GROUP LIFE INSURANCE	155	116	-	(155)	-100.0%
0115200	500540	DISABILITY INSURANCE	522	417	-	(522)	-100.0%
0115201	500860	TRAINING, CONFERENCES & MTGS	4,000	4,303	4,000	-	0.0%
0115201	500862	TRAVEL	5,000	4,973	5,000	-	0.0%
0115201	500864	PUBLICATIONS & DUES	1,690	625	1,690	-	0.0%
0115201	501070	MISC PROFESSIONAL SERVICES	480	297	600	120	25.0%
0115201	501300	TELEPHONE	840	-	840	-	0.0%
0115201	501530	POSTAGE	950	1,480	950	-	0.0%
0115201	502200	OFFICE SUPPLIES & EXPENSES	3,350	3,067	3,350	-	0.0%
0115201	502300	COMPUTER SOFTWARE	19,969	16,772	21,025	1,056	5.3%
0115201	502310	COMPUTER SUPPLIES & EXPENSES	1,800	-	1,800	-	0.0%
0115201	503000	MINOR EQUIPMENT	800	-	800	-	0.0%
TOTAL ASSESSOR			283,612	246,718	316,378	32,766	11.6%
<hr/>							
53 MANAGER							
<hr/>							
0115300	500000	PERMANENT EMPLOYEES	266,923	258,549	283,789	16,866	6.3%
0115300	500200	OTHER COMPENSATION	15,000	-	15,000	-	0.0%
0115300	500301	TRAVEL STIPEND	15,900	12,500	15,640	(260)	-1.6%
0115300	500500	HEALTH INSURANCE	53,160	38,210	38,649	(14,511)	-27.3%
0115300	500501	HEALTH INSUR - WAGE STIPEND		-	4,573	4,573	
0115300	500502	HRA	4,502	4,502	3,875	(627)	-13.9%
0115300	500510	MAINE STATE RETIREMENT	5,783	10,095	14,730	8,947	154.7%
0115300	500511	ICMA - 401(A) RETIREMENT TRUST	52,153	43,081	43,501	(8,652)	-16.6%
0115300	500520	MEDICARE	4,318	3,870	4,626	308	7.1%
	500522	PAID FAMILY MEDICAL LEAVE		-	1,595	1,595	
0115300	500530	GROUP LIFE INSURANCE		204	306	306	
0115300	500540	DISABILITY INSURANCE	3,654	2,272	2,097	(1,557)	-42.6%
0115301	500860	TRAINING, CONFERENCES & MTGS	2,000	4,326	6,325	4,325	216.3%
0115301	500862	TRAVEL	1,000	802	1,050	50	5.0%
0115301	500864	PUBLICATIONS & DUES	1,450	1,339	1,450	-	0.0%
0115301	501300	TELEPHONE	3,660	720	3,912	252	6.9%
0115301	501570	WEB PAGE UPDATING	3,700	-	3,700	-	0.0%
0115301	502200	OFFICE SUPPLIES & EXPENSES	1,600	1,553	1,600	-	0.0%
0115301	502310	COMPUTER SUPPLIES & EXPENSES	1,000	1,258	1,300	300	30.0%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
City Hall						
0115310 501043	CONTRACTED SRVCS - JANITORIAL	19,200	15,531	21,684	2,484	12.9%
0115310 501300	TELEPHONE	432	-	432	-	0.0%
0115310 501310	ELECTRICITY	18,240	18,109	22,920	4,680	25.7%
0115310 501320	WATER	550	404	560	10	1.8%
0115310 501330	SEWER	520	415	600	80	15.4%
0115310 501520	COPIER	1,425	1,155	1,425	-	0.0%
0115310 501530	POSTAGE	13,474	7,598	10,400	(3,074)	-22.8%
0115310 502025	NATURAL GAS	13,200	4,340	13,200	-	0.0%
0115310 502200	OFFICE SUPPLIES & EXPENSES	2,400	684	2,000	(400)	-16.7%
0115310 502400	CLEANING & SANITARY SUPPLIES	1,360	524	1,360	-	0.0%
0115310 504000	BUILDING MAINT & REPAIR	13,575	8,045	13,880	305	2.2%
0115310 504010	BUILDING IMPROVEMENTS	2,500	2,740	2,500	-	0.0%
0115310 504100	EQUIPMENT MAINT & REPAIR	5,120	4,254	5,120	-	0.0%
TOTAL MANAGER		527,799	447,079	543,799	16,000	3.0%

54 LEGAL SERVICES

0115400 501000	LEGAL SERVICES	65,000	33,816	65,000	-	0.0%
0115400 501001	LEGAL SERVICES - PERSONNEL	20,000	6,019	20,000	-	0.0%
0115400 501005	LEGAL SERVICES - ASSESSING	5,000	12,223	20,000	15,000	300.0%
TOTAL LEGAL SERVICES		90,000	52,058	105,000	15,000	16.7%

55 FINANCE

0115500 500000	PERMANENT EMPLOYEES	310,103	279,122	332,176	22,073	7.1%
0115500 500050	PARTTIME & TEMP EMPLOYEES	96,540	85,263	101,367	4,827	5.0%
0115500 500200	OTHER COMPENSATION	5,535	-	5,535	-	0.0%
0115500 500500	HEALTH INSURANCE	103,799	98,891	121,226	17,427	16.8%
0115500 500501	HEALTH INSUR - WAGE STIPEND	4,273	2,191	-	(4,273)	-100.0%
0115500 500502	HRA	10,614	10,614	12,825	2,211	20.8%
0115500 500510	MAINE STATE RETIREMENT	31,631	28,492	32,885	1,254	4.0%
0115500 500511	ICMA - 401(A) RETIREMENT TRUST	10,310	8,612	10,797	487	4.7%
0115500 500520	MEDICARE	6,039	4,840	6,367	328	5.4%
0115500 500522	PAID FAMILY MEDICAL LEAVE	-	-	2,195	2,195	
0115500 500530	GROUP LIFE INSURANCE	130	80	-	(130)	-100.0%
0115500 500540	DISABILITY INSURANCE	1,035	1,139	1,251	216	20.9%
0115501 500860	TRAINING, CONFERENCES & MTGS	1,970	1,705	1,970	-	0.0%
0115501 500862	TRAVEL	1,888	433	1,916	29	1.5%
0115501 500864	PUBLICATIONS & DUES	505	200	505	-	0.0%
0115501 501010	AUDIT SERVICES	32,000	22,938	34,000	2,000	6.3%
0115501 501070	MISC PROFESSIONAL SERVICES	7,640	1,983	6,690	(950)	-12.4%
0115501 501300	TELEPHONE	2,736	-	2,736	-	0.0%
0115501 501530	POSTAGE	8,999	5,939	9,716	718	8.0%
0115501 502200	OFFICE SUPPLIES & EXPENSES	2,200	1,457	2,200	-	0.0%
0115501 502220	SPECIAL FORMS & PRINTING	4,640	6,091	4,640	-	0.0%
0115501 502300	COMPUTER SOFTWARE	97,135	97,135	101,992	4,857	5.0%
0115501 502310	COMPUTER SUPPLIES & EXPENSES	2,470	546	2,470	-	0.0%
0115501 502900	MISC SUPPLIES & EXPENSES	500	62	500	-	0.0%
0115501 503000	MINOR EQUIPMENT	1,100	687	1,100	-	0.0%
0115501 504100	EQUIPMENT MAINT & REPAIR	1,500	1,057	1,500	-	0.0%

ACCOUNT #	DESCRIPTION	FY25 v. FY24 Appvd				
		FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
0115501 509020	BANK & COLLECTION CHARGES	2,100	453	2,100	-	0.0%
0115501 509900	CREDITS - BILLED TO SCHOOL	(25,000)	(22,917)	(25,000)	-	0.0%
TOTAL FINANCE		722,391	637,013	775,660	53,269	7.4%

56 TECHNOLOGY

0115600 500000	PERMANENT EMPLOYEES	83,160	73,446	87,318	4,158	5.0%
0115600 500500	HEALTH INSURANCE	9,496	8,607	10,161	665	7.0%
0115600 500502	HRA	979	979	1,125	146	14.9%
0115600 500510	MAINE STATE RETIREMENT	8,482	7,491	8,644	162	1.9%
0115600 500520	MEDICARE	1,206	1,027	1,266	60	5.0%
0115600 500522	PAID FAMILY MEDICAL LEAVE		-	437	437	
0115601 500860	TRAINING, CONFERENCES & MTGS	2,728	2,349	4,048	1,320	48.4%
0115601 500862	TRAVEL	317	-	370	53	16.7%
0115601 501150	NETWORK SERVICES & SUPPORT	39,038	24,202	30,678	(8,360)	-21.4%
0115601 501300	TELEPHONE	966	1,824	1,373	407	42.1%
0115601 501560	INTERNET/EMAIL/WEB PG PROVIDE	7,032	10,119	13,207	6,174	87.8%
0115601 501570	WEB PAGE UPDATING		-	50,000	50,000	
0115601 502300	COMPUTER SOFTWARE	61,699	24,739	60,321	(1,378)	-2.2%
0115601 502310	COMPUTER SUPPLIES & EXPENSES	299	483	2,851	2,552	852.9%
0115601 503100	PC REPLACEMENT PLAN	20,720	2,057	25,320	4,600	22.2%
0115601 509910	CREDITS - INTERDEPARTMENTAL	(4,947)	(4,947)	(4,947)	-	0.0%
TOTAL TECHNOLOGY		231,176	152,377	292,171	60,995	26.4%

57 ECONOMIC DEVELOPMENT

0115700 500000	PERMANENT EMPLOYEES	220,780	187,456	210,387	(10,393)	-4.7%
0115700 500500	HEALTH INSURANCE	41,054	31,116	43,928	2,874	7.0%
0115700 500501	HEALTH INSUR - WAGE STIPEND	855	-	-	(855)	-100.0%
0115700 500502	HRA	4,394	4,394	4,950	556	12.7%
0115700 500510	MAINE STATE RETIREMENT		-	1,290	1,290	
0115700 500511	ICMA - 401(A) RETIREMENT TRUST	21,781	19,560	19,959	(1,822)	-8.4%
0115700 500520	MEDICARE	3,214	2,541	3,051	(163)	-5.1%
0115700 500522	PAID FAMILY MEDICAL LEAVE		-	1,052	1,052	
0115700 500530	GROUP LIFE INSURANCE	39	29	-	(39)	-100.0%
0115700 500540	DISABILITY INSURANCE	1,515	1,485	1,426	(89)	-5.9%
0115701 500860	TRAINING, CONFERENCES & MTGS	9,300	1,623	12,000	2,700	29.0%
0115701 500862	TRAVEL	11,500	9,242	13,600	2,100	18.3%
0115701 500864	PUBLICATIONS & DUES	1,158	761	1,158	-	0.0%
0115701 501000	LEGAL SERVICES	7,000	12,113	7,000	-	0.0%
0115701 501070	MISC PROFESSIONAL SERVICES	23,350	2,092	35,100	11,750	50.3%
0115701 501160	GIS COSTS	10,980	8,515	8,600	(2,380)	-21.7%
0115701 501175	MUNICIPAL PARKING & LAND FEES	730	605	730	-	0.0%
0115701 501300	TELEPHONE	2,425	833	1,645	(780)	-32.2%
0115701 501510	PRINTING	634	491	634	-	0.0%
0115701 501540	MARKETING	23,345	11,303	18,870	(4,475)	-19.2%
0115701 501545	BEAUTIFICATION	53,400	33,109	59,030	5,630	10.5%
0115701 501560	INTERNET/EMAIL/WEB PG PROVIDE	4,784	4,412	5,380	596	12.5%
0115701 502200	OFFICE SUPPLIES & EXPENSES	1,100	661	1,300	200	18.2%
0115701 502300	COMPUTER SOFTWARE	552	184	900	348	63.0%
0115701 502310	COMPUTER SUPPLIES & EXPENSES	9,718	8,277	6,707	(3,011)	-31.0%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
0115701 505210	BANGOR CHAMBER OF COMM - DUE:	350	350	350	-	0.0%
0115701 505240	GREATER BAGR 4TH OF JULY CORP	7,500	7,500	3,000	(4,500)	-60.0%
0115701 505246	RIVERWALK FESTIVAL	2,500	-	2,500	-	0.0%
TOTAL ECONOMIC DEVELOPMENT		463,958	348,650	464,547	589	0.1%

58 POLICE

0115800 500000	PERMANENT EMPLOYEES	415,502	524,171	436,276	20,774	5.0%
0115800 500050	PARTTIME & TEMP EMPLOYEES	8,320	2,271	8,320	-	0.0%
0115800 500500	HEALTH INSURANCE	43,442	63,223	66,994	23,552	54.2%
0115800 500501	HEALTH INSUR - WAGE STIPEND	8,119	7,862	4,573	(3,546)	-43.7%
0115800 500502	HRA	5,387	5,408	7,813	2,426	45.0%
0115800 500510	MAINE STATE RETIREMENT	42,944	50,266	42,717	(227)	-0.5%
0115800 500512	FICA	516	141	516	-	0.0%
0115800 500520	MEDICARE	6,307	7,569	6,556	249	3.9%
0115800 500522	PAID FAMILY MEDICAL LEAVE		-	2,261	2,261	
0115800 500530	GROUP LIFE INSURANCE	423	1,448	360	(63)	-14.9%
0115800 500868	DETECTIVE CLOTHING ALLOWANCE	3,000	2,500	3,000	-	0.0%
0115801 500860	TRAINING, CONFERENCES & MTGS	6,000	5,015	8,000	2,000	33.3%
0115801 500864	PUBLICATIONS & DUES	7,364	3,989	7,364	-	0.0%
0115801 501047	CONTRACTED SRVCS-LAUND & JANI	31,860	22,305	31,500	(360)	-1.1%
0115801 501070	MISC PROFESSIONAL SERVICES	29,820	27,530	29,820	-	0.0%
0115801 501300	TELEPHONE	8,100	4,452	8,100	-	0.0%
0115801 501305	DATA LINE - PCLES	11,220	6,345	11,220	-	0.0%
0115801 501510	PRINTING	1,500	81	1,500	-	0.0%
0115801 501530	POSTAGE	300	436	350	50	16.7%
0115801 501550	COMMUNITY RELATIONS	1,500	1,735	3,000	1,500	100.0%
0115801 502200	OFFICE SUPPLIES & EXPENSES	3,500	2,535	3,500	-	0.0%
0115801 502400	CLEANING & SANITARY SUPPLIES	1,200	705	1,200	-	0.0%
0115801 502900	MISC SUPPLIES & EXPENSES	1,000	42	1,000	-	0.0%
0115801 504100	EQUIPMENT MAINT & REPAIR	700	191	700	-	0.0%
0115801 509020	BANK & COLLECTION CHARGES	200	-	200	-	0.0%
Patrol						
0115810 500000	PERMANENT EMPLOYEES	1,409,042	1,043,811	1,551,438	142,396	10.1%
0115810 500050	PARTTIME & TEMP EMPLOYEES	19,881	64,068	20,820	939	4.7%
0115810 500100	OVERTIME - REGULAR	75,000	66,472	75,000	-	0.0%
0115810 500101	OVERTIME - HOLIDAYS	20,000	19,267	20,000	-	0.0%
0115810 500102	OVERTIME - SICK LEAVE	9,500	6,355	9,500	-	0.0%
0115810 500103	OVERTIME - VACATION	20,000	13,446	20,000	-	0.0%
0115810 500104	OVERTIME - TRAINING	26,950	26,272	26,950	-	0.0%
0115810 500203	OTHER COMP - OUTSIDE ACTIVITIES	18,000	17,957	18,000	-	0.0%
0115810 500204	OTHER COMP - COURT APPEARANCE	6,600	4,213	6,600	-	0.0%
0115810 500302	NON-SMOKING BONUS	500	100	150	(350)	-70.0%
0115810 500500	HEALTH INSURANCE	225,583	174,388	211,410	(14,173)	-6.3%
0115810 500501	HEALTH INSUR - WAGE STIPEND	24,038	15,896	32,579	8,541	35.5%
0115810 500502	HRA	23,653	23,653	25,438	1,785	7.5%
0115810 500510	MAINE STATE RETIREMENT	191,217	146,176	208,110	16,893	8.8%
0115810 500512	FICA	62	3,192	62	-	0.0%
0115810 500520	MEDICARE	23,628	17,709	25,818	2,190	9.3%
0115810 500522	PAID FAMILY MEDICAL LEAVE		-	8,903	8,903	
0115810 500530	GROUP LIFE INSURANCE	9,368	7,519	9,813	445	4.8%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
0115811 500860	TRAINING, CONFERENCES & MTGS	25,276	26,778	25,276	-	0.0%
0115811 500861	ACADEMY REIMBURSEMENT COSTS	5,000	56,156	5,000	-	0.0%
0115811 500864	PUBLICATIONS & DUES	2,485	2,344	2,485	-	0.0%
0115811 501070	MISC PROFESSIONAL SERVICES	1,000	280	1,000	-	0.0%
0115811 501073	MEDICAL	2,000	-	2,000	-	0.0%
0115811 502810	UNIFORMS & PROTECTIVE CLOTHIN	25,500	25,349	25,500	-	0.0%
0115811 502814	AMMUNITION		-	10,000	10,000	
0115811 502900	MISC SUPPLIES & EXPENSES	2,500	1,777	2,500	-	0.0%
0115811 503000	MINOR EQUIPMENT	40,443	31,491	21,178	(19,265)	-47.6%
0115811 503010	BODY & CAR CAMERAS		-	56,608	56,608	
0115811 504100	EQUIPMENT MAINT & REPAIR	2,000	75	2,000	-	0.0%
0115811 509900	CREDITS - BILLED TO SCHOOL	(166,953)	(150,914)	(177,859)	(10,906)	6.5%
0115811 550200	CITY SHARE/MATCH -- MISC GRNTS	900	-	900	-	0.0%
Public Safety Building						
0115820 501310	ELECTRICITY	57,600	58,022	68,688	11,088	19.3%
0115820 501320	WATER	4,800	3,353	4,944	144	3.0%
0115820 501330	SEWER	3,400	3,203	4,888	1,488	43.8%
0115820 501520	COPIER	1,000	215	1,000	-	0.0%
0115820 502025	NATURAL GAS	32,400	12,850	32,400	-	0.0%
0115820 504000	BUILDING MAINT & REPAIR	25,089	19,820	25,099	10	0.0%
Fleet Maint & Repair						
0115830 502000	GASOLINE	36,000	28,011	36,000	-	0.0%
0115830 502505	TIRES & BATTERIES	5,000	3,655	5,000	-	0.0%
0115830 504200	VEHICLE MAINT & REPAIR	15,000	18,209	18,000	3,000	20.0%
0115830 504210	OIL & LUBRICATION	900	630	900	-	0.0%
0115830 504300	RADIO & ALARM MAINT & REPAIR	2,000	2,541	4,000	2,000	100.0%
TOTAL POLICE		2,864,586	2,534,555	3,134,937	270,351	9.4%

59 FIRE

0115900 500000	PERMANENT EMPLOYEES	119,661	107,208	121,732	2,071	1.7%
0115900 500500	HEALTH INSURANCE	24,148	23,473	28,118	3,970	16.4%
0115900 500501	HEALTH INSUR - WAGE STIPEND	427	-	-	(427)	-100.0%
0115900 500502	HRA	2,255	2,255	2,593	338	15.0%
0115900 500510	MAINE STATE RETIREMENT	13,579	11,669	13,029	(550)	-4.1%
0115900 500520	MEDICARE	1,741	1,479	1,765	24	1.4%
0115900 500522	PAID FAMILY MEDICAL LEAVE		-	613	613	
0115900 500530	GROUP LIFE INSURANCE	13	2	-	(13)	-100.0%
0115900 500869	CIVIL EMERGENCY PREPAR STIPEND	800	800	800	-	0.0%
0115901 500862	TRAVEL	1,800	-	1,800	-	0.0%
0115901 500864	PUBLICATIONS & DUES	10,525	11,544	11,525	1,000	9.5%
0115901 501300	TELEPHONE	3,776	1,449	3,776	-	0.0%
0115901 501510	PRINTING	400	-	400	-	0.0%
0115901 502200	OFFICE SUPPLIES & EXPENSES	1,980	1,164	1,980	-	0.0%
0115901 502900	MISC SUPPLIES & EXPENSES	1,500	764	1,500	-	0.0%
0115901 503000	MINOR EQUIPMENT	1,000	8	1,000	-	0.0%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
Fire Suppression						
0115910 500000	PERMANENT EMPLOYEES	886,640	786,393	962,611	75,971	8.6%
0115910 500100	OVERTIME - REGULAR	56,545	49,115	56,545	-	0.0%
0115910 500102	OVERTIME - SICK LEAVE	24,203	18,926	24,203	-	0.0%
0115910 500103	OVERTIME - VACATION	38,025	38,966	38,025	-	0.0%
0115910 500104	OVERTIME - TRAINING	31,005	28,213	31,005	-	0.0%
0115910 500105	OVERTIME - CALLS	30,652	27,668	30,652	-	0.0%
0115910 500203	OTHER COMP - OUTSIDE ACTIVITIES	1,170	263	1,170	-	0.0%
0115910 500300	HOLIDAY PAY	44,980	39,991	51,948	6,968	15.5%
0115910 500304	FITNESS BONUS	1,650	1,500	1,650	-	0.0%
0115910 500500	HEALTH INSURANCE	200,804	160,431	193,493	(7,311)	-3.6%
0115910 500501	HEALTH INSUR - WAGE STIPEND	10,684	13,644	22,862	12,178	114.0%
0115910 500502	HRA	21,141	21,141	22,550	1,409	6.7%
0115910 500510	MAINE STATE RETIREMENT	129,325	113,457	141,341	12,016	9.3%
0115910 500520	MEDICARE	16,321	13,960	17,700	1,379	8.4%
0115910 500522	PAID FAMILY MEDICAL LEAVE		-	6,103	6,103	
0115910 500530	GROUP LIFE INSURANCE	6,034	6,098	6,622	588	9.7%
0115911 501070	MISC PROFESSIONAL SERVICES	4,300	8,973	7,300	3,000	69.8%
0115911 501073	MEDICAL	4,845	1,823	4,845	-	0.0%
0115911 501100	LICENSING & OTHER FEES	200	105	200	-	0.0%
0115911 502000	GASOLINE	2,500	2,218	2,500	-	0.0%
0115911 502010	DIESEL FUEL	17,850	11,559	17,850	-	0.0%
0115911 502400	CLEANING & SANITARY SUPPLIES	3,500	4,345	3,500	-	0.0%
0115911 502410	LAUNDRY & CLEANING	800	117	800	-	0.0%
0115911 502805	MEDICAL SUPPLIES	2,000	684	2,000	-	0.0%
0115911 502810	UNIFORMS & PROTECTIVE CLOTHING	30,000	40,411	41,500	11,500	38.3%
0115911 502900	MISC SUPPLIES & EXPENSES	2,500	2,358	2,500	-	0.0%
0115911 503000	MINOR EQUIPMENT	16,190	11,170	22,190	6,000	37.1%
0115911 504000	BUILDING MAINT & REPAIR	25,000	24,528	31,000	6,000	24.0%
0115911 504100	EQUIPMENT MAINT & REPAIR	10,404	15,495	17,904	7,500	72.1%
0115911 504200	VEHICLE MAINT & REPAIR	22,425	23,448	22,425	-	0.0%
0115911 504210	OIL & LUBRICATION	1,500	397	1,500	-	0.0%
0115911 504300	RADIO & ALARM MAINT & REPAIR	5,000	1,435	5,000	-	0.0%
0115911 550200	CITY SHARE/MATCH -- MISC GRNTS	1,000	-	1,000	-	0.0%
Public Education and Training						
0115920 500000	PERMANENT EMPLOYEES	143,007	126,190	154,441	11,434	8.0%
0115920 500300	HOLIDAY PAY	7,163	1,871	7,865	702	9.8%
0115920 500304	FITNESS BONUS	300	-	300	-	0.0%
0115920 500500	HEALTH INSURANCE	21,368	16,496	22,862	1,494	7.0%
0115920 500502	HRA	2,045	2,045	2,350	305	14.9%
0115920 500510	MAINE STATE RETIREMENT	17,455	9,962	12,972	(4,483)	-25.7%
0115920 500520	MEDICARE	2,182	1,844	2,358	176	8.1%
0115920 500522	PAID FAMILY MEDICAL LEAVE		-	817	817	
0115920 500530	GROUP LIFE INSURANCE	830	718	900	70	8.4%
0115920 500869	CIVIL EMERGENCY PREPAR STIPEND	800	800	800	-	0.0%
0115921 500860	TRAINING, CONFERENCES & MTGS	10,000	10,299	15,000	5,000	50.0%
0115921 501310	ELECTRICITY--TRAINING AREA	270	214	270	-	0.0%
0115921 502900	MISC SUPPLIES & EXPENSES	1,000	1,127	1,000	-	0.0%
TOTAL FIRE		2,039,218	1,802,208	2,205,060	165,842	8.1%

			FY2024	FY24 YTD	FY2025	FY25 v. FY24 Appvd	
ACCOUNT #	DESCRIPTION		Approved	a/o 5.23.24	Request	\$\$	%
						Change	Change
60 CODE							
0116000	500000	PERMANENT EMPLOYEES	39,803	35,154	41,794	1,991	5.0%
0116000	500050	PARTTIME & TEMP EMPLOYEES	143,051	134,351	150,210	7,159	5.0%
0116000	500500	HEALTH INSURANCE	18,637	23,674	25,327	6,690	35.9%
0116000	500501	HEALTH INSUR - WAGE STIPEND	9,615	7,007	7,430	(2,185)	-22.7%
0116000	500502	HRA	2,240	2,240	3,450	1,210	54.0%
0116000	500510	MAINE STATE RETIREMENT	18,651	16,473	19,008	357	1.9%
0116000	500520	MEDICARE	2,791	2,349	2,892	101	3.6%
0116000	500522	PAID FAMILY MEDICAL LEAVE		-	997	997	
0116000	500530	GROUP LIFE INSURANCE	332	287	266	(66)	-19.9%
0116001	500860	TRAINING, CONFERENCES & MTGS	2,000	388	2,000	-	0.0%
0116001	500862	TRAVEL	350	114	350	-	0.0%
0116001	500864	PUBLICATIONS & DUES	1,000	282	1,000	-	0.0%
0116001	501300	TELEPHONE	2,532	898	2,532	-	0.0%
0116001	501510	PRINTING	1,000	382	1,000	-	0.0%
0116001	502000	GASOLINE	1,350	592	1,418	68	5.0%
0116001	502200	OFFICE SUPPLIES & EXPENSES	1,250	676	1,250	-	0.0%
0116001	502300	COMPUTER SOFTWARE	8,500	8,000	8,500	-	
0116001	502310	COMPUTER SUPPLIES & EXPENSES	350	386	350	-	0.0%
0116001	502900	MISC SUPPLIES & EXPENSES	400	272	400	-	0.0%
0116001	504200	VEHICLE MAINT & REPAIR	450	1,353	450	-	0.0%
TOTAL CODE			254,302	234,876	270,624	16,322	6.4%
61 GENERAL PROTECTIONS							
0116100	501314	ELECTRICITY - STREET LIGHTS	43,104	39,661	48,756	5,652	13.1%
0116100	501315	ELECTRICITY - TRAFFIC LIGHTS	20,400	16,211	22,200	1,800	8.8%
0116100	501325	HYDRANT RENTAL	846,000	809,317	855,600	9,600	1.1%
0116100	504100	EQUIPMENT MAINT & REPAIR	26,800	29,252	29,300	2,500	9.3%
0116100	504105	EQUIP MAINT & REPAIR-STR LGHTS	15,000	20,199	22,500	7,500	50.0%
TOTAL GENERAL PROTECTIONS			951,304	914,640	978,356	27,052	2.8%
62 INSURANCE							
0116200	501200	INSUR - PROPERTY/GENL LIABLTY	42,000	41,892	42,000	-	0.0%
0116200	501210	INSURANCE- VEHICLE	50,000	46,517	50,000	-	0.0%
0116200	501250	INSUR - PUBLIC OFFICLS LIABLTY	6,000	4,856	6,000	-	0.0%
0116200	501260	INSUR - POLICE PROF LIABILITY	10,000	10,017	10,000	-	0.0%
0116200	501270	INSUR - RESCUE PROF LIABILITY	1,200	765	1,200	-	0.0%
0116200	501290	DEDUCTIBLE RESRVE - PROP DAMA(C	3,000	-	3,000	-	0.0%
0116200	501295	PHONE INSUR RESERVE	1,500	-	1,500	-	0.0%
TOTAL INSURANCE			113,700	104,047	113,700	-	0.0%
63 ANIMAL CONTROL							
0116301	501072	BANGOR HUMANE SOCIETY SERVICE	15,180	15,959	17,520	2,340	15.4%
0116301	501073	MEDICAL	1,000	2,438	3,000	2,000	200.0%
0116301	501530	POSTAGE	25	-	25	-	0.0%
TOTAL ANIMAL CONTROL			16,205	18,397	20,545	4,340	26.8%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
64	HEALTH AND HUMAN SERVICES					
0116400 500000	PERMANENT EMPLOYEES	22,766	18,880	20,553	(2,213)	-9.7%
0116400 500500	HEALTH INSURANCE	10,011	8,223	10,711	700	7.0%
0116400 500502	HRA	460	460	1,058	598	130.0%
0116400 500510	MAINE STATE RETIREMENT	2,322	1,926	2,035	(287)	-12.4%
0116400 500520	MEDICARE	330	240	298	(32)	-9.7%
0116400 500522	PAID FAMILY MEDICAL LEAVE		-	103	103	
0116400 500530	GROUP LIFE INSURANCE	81	-	-	(81)	-100.0%
0116401 500860	TRAINING, CONFERENCES & MTGS	375	260	375	-	0.0%
0116401 500862	TRAVEL	450	-	450	-	0.0%
0116401 500864	PUBLICATIONS & DUES	50	40	50	-	0.0%
0116401 501300	TELEPHONE	876	312	876	-	0.0%
0116401 502200	OFFICE SUPPLIES & EXPENSES	350	353	350	-	0.0%
	General Assistance					
0116410 501073	MEDICAL	500	-	500	-	0.0%
0116410 501076	FUNERAL	2,550	7,175	6,150	3,600	141.2%
0116410 501170	RENT	20,000	9,166	16,400	(3,600)	-18.0%
0116410 501310	ELECTRICITY	700	274	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	45	1,000	-	0.0%
0116410 509820	MISCELLANEOUS	40	-	40	-	0.0%
TOTAL HEALTH AND HUMAN SERVICES		68,511	47,354	67,299	(1,212)	-1.8%
65	SERVICE AGENCY CONTRIBUTIONS					
0116500 501110	TRANSIT OPERATING EXP -THE BUS	324,678	200,443	369,700	45,022	13.9%
0116500 501111	TRANSIT CAPITAL RESERVE EXP	62,200	46,650	77,750	15,550	25.0%
0116500 505400	B.A.C.T.S.	2,700	4,083	9,175	6,475	239.8%
0116505 505410	ADULT ED (UTC) ASSESSMENT	5,200	5,092	5,200	-	0.0%
0116510 505230	BREWER HISTORICAL SOCIETY	1,500	-	-	(1,500)	-100.0%
TOTAL SERVICE AGENCY CONTRIBUTIONS		396,278	256,268	461,825	65,547	16.5%
66	PUBLIC WORKS					
0116600 500000	PERMANENT EMPLOYEES	150,017	133,255	158,631	8,614	5.7%
0116600 500100	OVERTIME - REGULAR	250	75	250	-	0.0%
0116600 500500	HEALTH INSURANCE	30,796	27,874	32,951	2,155	7.0%
0116600 500502	HRA	2,936	2,936	3,375	439	15.0%
0116600 500510	MAINE STATE RETIREMENT	15,327	13,600	15,729	402	2.6%
0116600 500520	MEDICARE	2,179	1,817	2,304	125	5.7%
0116600 500522	PAID FAMILY MEDICAL LEAVE		-	794	794	
0116601 500860	TRAINING, CONFERENCES & MTGS	1,500	1,058	1,500	-	0.0%
0116601 500864	PUBLICATIONS & DUES	425	399	425	-	0.0%
0116601 500866	EMPLOYEE DRUG TESTING	1,326	175	1,326	-	0.0%
0116601 501300	TELEPHONE	3,006	717	3,006	-	0.0%
0116601 501510	PRINTING	400	101	400	-	0.0%
0116601 502200	OFFICE SUPPLIES & EXPENSES	1,500	750	1,500	-	0.0%
0116601 502310	COMPUTER SUPPLIES & EXPENSES	1,000	846	1,000	-	0.0%
0116601 502800	SAFETY SUPPLIES & EXPENSES	8,000	3,671	8,000	-	0.0%

ACCOUNT #	DESCRIPTION	FY25 v. FY24 Appvd					
		FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change	
0116601 502810	UNIFORMS & PROTECTIVE CLOTHIN	14,583	9,874	14,583	-	0.0%	
0116601 504100	EQUIPMENT MAINT & REPAIR	500	-	500	-	0.0%	
0116601 509910	CREDITS - INTERDEPARTMENTAL	(6,000)	(19,967)	(6,000)	-	0.0%	
Street Maintenance							
0116610 500000	PERMANENT EMPLOYEES		84,289	-	-		
0116610 500200	OTHER COMPENSATION	400	-	400	-	0.0%	
0116610 500500	HEALTH INSURANCE		22,381	-	-		
0116610 500510	MAINE STATE RETIREMENT	41	8,765	40	(1)	-2.4%	
0116610 500520	MEDICARE	6	1,146	6	-	0.0%	
0116610 500522	PAID FAMILY MEDICAL LEAVE		-	2	2		
0116610 501044	CONTRACTED SRVCS - LINE PAINTG	36,400	1,392	45,000	8,600	23.6%	
0116611 501171	EQUIPMENT RENTAL	1,000	-	1,000	-	0.0%	
0116611 502515	PATCHING MATERIALS	10,200	10,617	10,200	-	0.0%	
0116611 502520	ROAD MAINTENANCE TOOLS	4,500	2,323	4,500	-	0.0%	
0116611 502525	STREET SIGNS	4,000	1,802	4,000	-	0.0%	
0116611 502700	MATERIALS & SUPPLIES	10,000	4,680	10,000	-	0.0%	
Sidewalk Maintenance							
0116620 500000	PERMANENT EMPLOYEES		11,000	-	-		
0116620 500050	PARTTIME & TEMP EMPLOYEES	24,000	-	24,000	-	0.0%	
0116620 500510	MAINE STATE RETIREMENT	2,448	1,150	2,376	(72)	-2.9%	
0116620 500520	MEDICARE	348	159	348	-	0.0%	
0116620 500522	PAID FAMILY MEDICAL LEAVE		-	120	120		
0116621 502550	SIDEWALK MAINTENANCE SUPPLIES	4,000	4,156	4,000	-	0.0%	
Storm Sewer Maintenance							
0116630 500000	PERMANENT EMPLOYEES	29,430	50,233	25,679	(3,751)	-12.7%	
0116630 500500	HEALTH INSURANCE	7,930	10,824	6,206	(1,724)	-21.7%	
0116630 500502	HRA	734	734	619	(115)	-15.7%	
0116630 500510	MAINE STATE RETIREMENT	3,002	5,143	2,542	(460)	-15.3%	
0116630 500520	MEDICARE	366	625	308	(58)	-15.8%	
0116630 500522	PAID FAMILY MEDICAL LEAVE		-	128	128		
0116631 500864 66003	STRMWTR PH2 PUBLICTNS & DUES	6,500	5,789	6,500	-	0.0%	
0116631 501030 66003	STRMWTR PH2 CONSULTINGG SVCS	19,800	9,767	19,800	-	0.0%	
0116631 501502 66003	STRMWTR PH2 ADVERTISG & EDUC	4,000	2,108	4,000	-	0.0%	
0116631 502545	CULVERTS	2,000	-	2,000	-	0.0%	
0116631 502700	MATERIALS & SUPPLIES	12,000	13,827	12,000	-	0.0%	
0116631 502700 66003	STRMWTR PH 2 MATERIALS & SUPP	4,000	-	4,000	-	0.0%	
Fleet Maintenance							
0116640 500000	PERMANENT EMPLOYEES	218,912	199,752	242,773	23,861	10.9%	
0116640 500100	OVERTIME - REGULAR	2,668	191	2,668	-	0.0%	
0116640 500500	HEALTH INSURANCE	79,393	69,480	84,950	5,557	7.0%	
0116640 500502	HRA	7,830	7,830	9,000	1,170	14.9%	
0116640 500510	MAINE STATE RETIREMENT	22,846	20,394	24,536	1,690	7.4%	
0116640 500520	MEDICARE	3,248	2,650	3,594	346	10.7%	
0116640 500522	PAID FAMILY MEDICAL LEAVE		-	1,239	1,239		
0116640 500863	MECHANICS TOOL ALLOWANCE	2,400	2,400	2,400	-	0.0%	
0116641 502000	GASOLINE	16,350	16,245	16,350	-	0.0%	
0116641 502010	DIESEL FUEL	68,000	44,620	68,000	-	0.0%	
0116641 502145	CHEMICAL SUPPLIES	1,500	2,493	1,500	-	0.0%	
0116641 502505	TIRES & BATTERIES	9,000	13,627	9,000	-	0.0%	
0116641 504100	EQUIPMENT MAINT & REPAIR	4,500	3,082	4,500	-	0.0%	
0116641 504200	VEHICLE MAINT & REPAIR	60,500	35,573	60,500	-	0.0%	
0116641 504210	OIL & LUBRICATION	10,000	4,500	10,000	-	0.0%	

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
0116641 504300	RADIO & ALARM MAINT & REPAIR	1,000	272	1,000	-	0.0%
Building Maintenance						
0116651 501043	CONTRACTED SRVCS - JANITORIAL	7,212	4,599	6,600	(612)	-8.5%
0116651 501310	ELECTRICITY	22,500	17,107	22,500	-	0.0%
0116651 502020	HEATING FUEL	20,075	17,179	20,075	-	0.0%
0116651 502400	CLEANING & SANITARY SUPPLIES	1,300	1,369	1,300	-	0.0%
0116651 502500	CARPENTERS STOCK	300	740	300	-	0.0%
0116651 504000	BUILDING MAINT & REPAIR	22,000	7,395	22,000	-	0.0%
General / Misc Maintenance						
0116660 500000	PERMANENT EMPLOYEES	452,463	158,052	487,629	35,166	7.8%
0116660 500100	OVERTIME - REGULAR	12,794	5,591	12,794	-	0.0%
0116660 500201	OTHER COMP - ON CALL	11,720	16,698	11,720	-	0.0%
0116660 500500	HEALTH INSURANCE	123,183	37,393	157,064	33,881	27.5%
0116660 500501	HEALTH INSUR - WAGE STIPEND	8,547	9,029	9,145	598	7.0%
0116660 500502	HRA	13,594	13,594	17,875	4,281	31.5%
0116660 500510	MAINE STATE RETIREMENT	48,652	18,191	50,702	2,050	4.2%
0116660 500520	MEDICARE	7,040	2,578	7,559	519	7.4%
0116660 500522	PAID FAMILY MEDICAL LEAVE	-	-	2,606	2,606	
0116660 500530	GROUP LIFE INSURANCE	371	169	461	90	24.3%
0116661 501046	CONTRACTED SRVCS - TREE REMO\	24,000	12,015	24,000	-	0.0%
0116661 502900	MISC SUPPLIES & EXPENSES	7,750	4,411	7,750	-	0.0%
Winter Maintenance						
0116670 500000	PERMANENT EMPLOYEES	19,499	58,941	21,222	1,723	8.8%
0116670 500100	OVERTIME - REGULAR	44,820	30,354	44,820	-	0.0%
0116670 500500	HEALTH INSURANCE	1,899	17,452	4,558	2,659	140.0%
0116670 500501	HEALTH INSUR - WAGE STIPEND	855	-	915	60	7.0%
0116670 500502	HRA	291	291	560	269	92.4%
0116670 500510	MAINE STATE RETIREMENT	6,561	9,259	6,538	(23)	-0.4%
0116670 500520	MEDICARE	945	1,240	971	26	2.8%
0116670 500522	PAID FAMILY MEDICAL LEAVE	-	-	335	335	
0116670 500530	GROUP LIFE INSURANCE	-	94	36	36	
0116671 502150	CALCIUM CHLORIDE	8,550	2,619	8,550	-	0.0%
0116671 502530	ROCK SALT	154,000	114,160	154,000	-	0.0%
0116671 502540	SAND PURCHASES - DELIVERED	21,000	20,160	21,000	-	0.0%
0116671 502900	MISC SUPPLIES & EXPENSES	4,000	1,234	4,000	-	0.0%
0116671 504200	VEHICLE MAINT & REPAIR	25,000	9,860	25,000	-	0.0%
Refuse Collection						
0116701 501080	REFUSE COLLECTION CONTRACT	376,560	312,918	398,040	21,480	5.7%
0116701 501400	MUNICIPAL REVIEW COMMITTEE	10,500	5,934	10,500	-	0.0%
0116701 501420	WASTE TIPPING FEE - RESIDENTL	257,865	209,123	263,520	5,655	2.2%
0116701 502010	DIESEL FUEL	12,000	-	12,000	-	0.0%
Landfill						
0116720 500000	PERMANENT EMPLOYEES	69,789	58,426	79,668	9,879	14.2%
0116720 500100	OVERTIME - REGULAR	6,480	684	6,480	-	0.0%
0116720 500500	HEALTH INSURANCE	15,296	12,221	16,367	1,071	7.0%
0116720 500502	HRA	1,517	1,517	1,744	227	15.0%
0116720 500510	MAINE STATE RETIREMENT	7,779	6,209	8,529	750	9.6%
0116720 500520	MEDICARE	1,045	771	1,185	140	13.4%
0116720 500522	PAID FAMILY MEDICAL LEAVE	-	-	431	431	
0116721 501075	MOWING	3,800	3,600	3,800	-	0.0%
0116721 501083	INDUST METAL RECYC-FREON REMV	1,500	1,332	1,500	-	0.0%
0116721 501100	LICENSING & OTHER FEES	2,260	2,097	2,260	-	0.0%

ACCOUNT #	DESCRIPTION	FY25 v. FY24 Appvd				
		FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
0116721 501310	ELECTRICITY	1,980	1,540	1,980	-	0.0%
0116721 501440	LEACHTE TEST/DISPL/DEP MONIT	64,254	48,874	64,254	-	0.0%
0116721 501450	TIRE DISPOSAL	1,000	1,305	1,000	-	0.0%
0116721 501460	UNIVERSAL WASTE DISPOSAL	1,500	3,689	3,000	1,500	100.0%
0116721 502010	DIESEL FUEL	4,000	4,548	5,000	1,000	25.0%
0116721 502560	LOAM & SEED & GRAVEL	2,000	-	2,000	-	0.0%
0116721 502900	MISC SUPPLIES & EXPENSES	4,500	1,181	4,500	-	0.0%
0116721 504200	VEHICLE MAINT & REPAIR	2,000	61	2,000	-	0.0%
TOTAL PUBLIC WORKS		2,841,543	2,121,006	3,016,402	174,859	6.2%

67 PLANNING

0116780 500000	PERMANENT EMPLOYEES	139,096	123,074	148,099	9,003	6.5%
0116780 500500	HEALTH INSURANCE	15,495	14,044	16,579	1,084	7.0%
0116780 500501	HEALTH INSUR - WAGE STIPEND	4,273	3,710	4,573	300	7.0%
0116780 500502	HRA	2,393	2,393	2,750	357	14.9%
0116780 500510	MAINE STATE RETIREMENT	5,263	4,671	5,566	303	5.8%
0116780 500511	ICMA - 401(A) RETIREMENT TRUST	8,837	8,180	9,279	442	5.0%
0116780 500520	MEDICARE	2,079	1,741	2,214	135	6.5%
0116780 500522	PAID FAMILY MEDICAL LEAVE		-	763	763	
0116780 500530	GROUP LIFE INSURANCE	281	289	317	36	12.8%
0116780 500540	DISABILITY INSURANCE	938	1,032	1,134	196	20.9%
0116781 500860	TRAINING, CONFERENCES & MTGS	4,000	492	4,000	-	0.0%
0116781 500862	TRAVEL	3,000	406	3,000	-	0.0%
0116781 500864	PUBLICATIONS & DUES	1,200	898	1,200	-	0.0%
0116781 501070	MISC PROFESSIONAL SERVICES		-	20,000	20,000	
0116781 501300	TELEPHONE	500	-	500	-	0.0%
0116781 502200	OFFICE SUPPLIES & EXPENSES	1,000	158	1,000	-	0.0%
0116781 502310	COMPUTER SUPPLIES & EXPENSES	1,000	193	1,000	-	0.0%
0116781 502900	MISC SUPPLIES & EXPENSES	200	197	200	-	0.0%
TOTAL PLANNING		189,555	161,477	222,174	32,619	17.2%

68 ENGINEERING

0116800 500000	PERMANENT EMPLOYEES	122,406	108,108	128,526	6,120	5.0%
0116800 500301	TRAVEL STIPEND	3,640	3,220	3,640	-	0.0%
0116800 500500	HEALTH INSURANCE	24,277	22,117	25,976	1,699	7.0%
0116800 500502	HRA	2,300	2,300	2,644	344	15.0%
0116800 500511	ICMA - 401(A) RETIREMENT TRUST	13,561	12,935	12,089	(1,472)	-10.9%
0116800 500520	MEDICARE	1,828	1,512	1,916	88	4.8%
0116800 500522	PAID FAMILY MEDICAL LEAVE		-	661	661	
0116800 500540	DISABILITY INSURANCE	1,275	1,450	1,586	311	24.4%
0116801 500860	TRAINING, CONFERENCES & MTGS	1,500	480	1,500	-	0.0%
0116801 500862	TRAVEL	400	-	400	-	0.0%
0116801 500864	PUBLICATIONS & DUES	260	195	260	-	0.0%
0116801 501300	TELEPHONE	1,000	696	1,000	-	0.0%
0116801 502200	OFFICE SUPPLIES & EXPENSES	1,000	199	1,000	-	0.0%
0116801 502310	COMPUTER SUPPLIES & EXPENSES	5,100	1,421	3,900	(1,200)	-23.5%
0116801 504100	EQUIPMENT MAINT & REPAIR	1,100	465	1,100	-	0.0%
TOTAL ENGINEERING		179,647	155,099	186,198	6,551	3.6%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$\$ Change	% Change
69	MISCELLANEOUS PROGRAMS					
0116900 501175	MUNICIPAL PARKING & LAND FEES	300	-	-	(300)	-100.0%
0116900 501506	ADVERTISING - PURCHASEING/SALE	800	-	800	-	0.0%
0116900 501507	EMPLOYMT ADVERTISG/TESTNG/FOI	10,250	6,980	10,250	-	0.0%
0116900 505100	BREWER GOVT STUDY SCHOLARSHI	1,200	1,200	1,200	-	0.0%
0116900 505110	MAINE MUNICIPAL ASSOC - DUES	10,000	9,799	10,000	-	0.0%
0116900 505120	NATIONL LEAGUE OF CITIES- DUES		1,276	1,300	1,300	
0116900 509800	CONTINGENT	37,440	33,369	37,440	-	0.0%
TOTAL MISCELLANEOUS PROGRAMS		59,990	52,624	60,990	1,000	1.7%
70	EMPLOYEE BENEFITS					
0117000 500800	WORKERS COMPENSATION	201,000	188,273	205,000	4,000	2.0%
0117000 500810	UNEMPLOYMENT	10,000	5,224	10,000	-	0.0%
0117000 500830	GROUP LIFE INSUR - RETIRED EMP	3,900	3,164	3,900	-	0.0%
0117000 500840	SECTION 125 REIMBURSEMENT PRO	7,440	5,758	7,680	240	3.2%
0117000 500900	CHANGE IN ACCRUED SALARIES	50,000	-	50,000	-	
TOTAL EMPLOYEE BENEFITS		272,340	202,419	276,580	4,240	1.6%
71	PARKS & RECREATION					
0117100 500000	PERMANENT EMPLOYEES	89,941	79,476	92,254	2,313	2.6%
0117100 500050	PARTTIME & TEMP EMPLOYEES	3,500	3,345	3,900	400	11.4%
0117100 500100	OVERTIME - REGULAR	1,400	958	1,400	-	0.0%
0117100 500205	OTHER COMP - SPECIAL EVENTS	3,400	281	3,000	(400)	-11.8%
0117100 500501	HEALTH INSUR - WAGE STIPEND	6,410	3,710	5,716	(694)	-10.8%
0117100 500502	HRA	924	924	1,063	139	15.0%
0117100 500510	MAINE STATE RETIREMENT	10,021	8,374	9,955	(66)	-0.7%
0117100 500520	MEDICARE	1,517	1,275	1,541	24	1.6%
0117100 500522	PAID FAMILY MEDICAL LEAVE		-	531	531	
0117100 500530	GROUP LIFE INSURANCE	319	294	320	1	0.3%
0117101 501040	CONTRACTED SERVICES	9,475	5,971	10,000	525	5.5%
0117101 501310	ELECTRICITY	16,800	16,402	18,000	1,200	7.1%
0117101 501320	WATER	3,200	2,219	3,300	100	3.1%
0117101 501330	SEWER	1,700	1,037	1,700	-	0.0%
0117101 502020	HEATING FUEL	2,400	688	2,338	(63)	-2.6%
0117101 502025	NATURAL GAS	20,813	7,965	20,813	-	0.0%
0117101 502310	ONLINE REGISTRATION PROG FEES	5,300	6,375	6,600	1,300	24.5%
0117101 502400	CLEANING & SANITARY SUPPLIES	5,693	3,373	5,543	(150)	-2.6%
0117101 503000	MINOR EQUIPMENT	360	374	360	-	0.0%
0117101 504000	BUILDING MAINT & REPAIR	7,400	7,194	7,650	250	3.4%
0117101 504100	EQUIPMENT MAINT & REPAIR	350	21	350	-	0.0%
Parks & Cemeteries						
0117110 500000	PERMANENT EMPLOYEES	99,473	86,017	143,863	44,390	44.6%
0117110 500050	PARTTIME & TEMP EMPLOYEES	75,120	30,753	57,105	(18,015)	-24.0%
0117110 500100	OVERTIME - REGULAR	3,650	4,750	3,750	100	2.7%
0117110 500200	OTHER COMPENSATION	750	-	750	-	0.0%
0117110 500500	HEALTH INSURANCE	21,299	19,305	45,581	24,282	114.0%
0117110 500501	HEALTH INSUR - WAGE STIPEND	4,273	3,710	4,573	300	7.0%
0117110 500502	HRA	2,393	2,393	5,000	2,607	108.9%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
0117110 500510	MAINE STATE RETIREMENT	18,257	12,395	22,143	3,886	21.3%
0117110 500520	MEDICARE	2,657	1,746	3,309	652	24.5%
0117110 500522	PAID FAMILY MEDICAL LEAVE		-	1,141	1,141	
0117110 500530	GROUP LIFE INSURANCE	173	177	194	21	12.1%
0117111 500860	TRAINING, CONFERENCES & MTGS	750	373	750	-	0.0%
0117111 501040	CONTRACTED SERVICES	43,605	52,711	45,805	2,200	5.0%
0117111 501070	MISC PROFESSIONAL SERVICES	400	494	400	-	0.0%
0117111 501316	TENNIS COURT EXPENSES	865	236	400	(465)	-53.8%
0117111 501317	SKATING RINK EXPENSES	1,039	236	1,035	(4)	-0.4%
0117111 501320	WATER- CEMETERY USAGE	1,470	676	1,460	(10)	-0.7%
0117111 502000	GASOLINE	4,900	3,956	5,040	140	2.9%
0117111 502010	DIESEL FUEL	4,000	2,502	4,000	-	0.0%
0117111 502155	AGRICULTURE SUPPLIES	900	-	900	-	0.0%
0117111 502570	DOYLE FIELD	12,800	13,381	12,800	-	0.0%
0117111 502575	MAPLE STREET PARK	3,150	1,200	3,150	-	0.0%
0117111 502578	DOUGHERTY COMPLEX	6,000	3,934	6,000	-	0.0%
0117111 502580	OTHER PARKS & PLAYGROUNDS	7,100	4,393	7,100	-	0.0%
0117111 502810	UNIFORMS & PROTECTIVE CLOTHIN	1,150	1,440	1,150	-	0.0%
0117111 502900	MISC SUPPLIES & EXPENSES	550	509	550	-	0.0%
0117111 503000	MINOR EQUIPMENT PURCHASES	3,000	2,315	3,000	-	0.0%
0117111 504000	BUILDING MAINT & REPAIR	600	175	600	-	0.0%
0117111 504100	EQUIPMENT MAINT & REPAIR	4,500	4,564	4,500	-	0.0%
0117111 504200	VEHICLE MAINT & REPAIR	2,200	3,046	2,400	200	9.1%
0117111 504210	OIL & LUBRICATION	600	115	600	-	0.0%
Recreation						
0117120 500000	PERMANENT EMPLOYEES	256,949	224,413	265,193	8,244	3.2%
0117120 500050	PARTTIME & TEMP EMPLOYEES	213,300	177,573	223,000	9,700	4.5%
0117120 500500	HEALTH INSURANCE	30,796	8,607	10,161	(20,635)	-67.0%
0117120 500501	HEALTH INSUR - WAGE STIPEND	10,683	11,129	14,861	4,178	39.1%
0117120 500502	HRA	4,296	4,296	3,188	(1,108)	-25.8%
0117120 500510	MAINE STATE RETIREMENT	47,965	40,526	48,331	366	0.8%
0117120 500512	FICA	200	175	200	-	0.0%
0117120 500520	MEDICARE	6,974	5,942	7,294	320	4.6%
0117120 500522	PAID FAMILY MEDICAL LEAVE		-	2,515	2,515	
0117120 500530	GROUP LIFE INSURANCE	494	602	662	168	34.0%
0117121 500860	TRAINING, CONFERENCES & MTGS	1,850	614	1,850	-	0.0%
0117121 500864	PUBLICATIONS & DUES	750	630	750	-	0.0%
0117121 501042	CONTRACTED SRVCS - INSTRUCTOF	7,500	4,742	7,500	-	0.0%
0117121 501171	EQUIPMENT RENTAL	3,000	2,310	3,000	-	0.0%
0117121 501172	FACILITY RENTAL	300	300	400	100	33.3%
0117121 501300	TELEPHONE	2,385	372	2,385	-	0.0%
0117121 501510	PRINTING	1,200	169	1,100	(100)	-8.3%
0117121 502000	GASOLINE	1,050	632	1,005	(45)	-4.3%
0117121 502200	OFFICE SUPPLIES & EXPENSES	2,860	2,082	2,850	(10)	-0.3%
0117121 502810	UNIFORMS & PROTECTIVE CLOTHIN	975	70	995	20	2.1%
0117121 502900	MISC SUPPLIES & EXPENSES	500	1,480	500	-	0.0%
0117121 504100	EQUIPMENT MAINT & REPAIR	400	215	400	-	0.0%
0117121 504200	VEHICLE MAINT & REPAIR	750	98	700	(50)	-6.7%
0117121 504210	OIL & LUBRICATION	50	-	50	-	0.0%
0117121 505300	BREWER HOMETOWN BAND	750	81	750	-	0.0%
0117121 505310	ICE RENTAL CONTRIBUTION-BYH	1,500	-	1,500	-	0.0%
0117121 506100	AFTER SCHOOL PROGRAM	6,250	4,077	6,250	-	0.0%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
0117121 506110	SPRING PROGRAM / LEAGUE	2,000	2,108	2,000	-	0.0%
0117121 506120	SUMMER PROGRAM / LEAGUE	12,850	4,832	12,850	-	0.0%
0117121 506130	FALL PROGRAM / LEAGUE	3,900	6,119	4,800	900	23.1%
0117121 506140	WINTER PROGRAM / LEAGUE	2,300	2,487	2,600	300	13.0%
0117121 506150	SPECIAL EVENTS	6,500	5,264	6,500	-	0.0%
Pool						
0117130 500050	PARTTIME & TEMP EMPLOYEES	40,320	10,869	42,425	2,105	5.2%
0117130 500200	OTHER COMPENSATION	400	-	450	50	12.5%
0117130 500510	MAINE STATE RETIREMENT	4,153	1,109	4,245	92	2.2%
0117130 500520	MEDICARE	590	158	622	32	5.4%
0117130 500522	PAID FAMILY MEDICAL LEAVE		-	214	214	
0117130 500860	TRAINING, CONFERENCES & MTGS	1,600	160	1,600	-	0.0%
0117131 501310	ELECTRICITY	4,875	6,645	7,125	2,250	46.2%
0117131 501320	WATER	2,500	1,826	2,500	-	0.0%
0117131 502160	POOL CHEMICAL SUPPLIES	3,950	4,060	4,800	850	21.5%
0117131 502590	POOL PAINTING	5,200	3,941	5,000	(200)	-3.8%
0117131 504000	BUILDING MAINT & REPAIR	2,200	920	2,650	450	20.5%
TOTAL PARKS & RECREATION		1,215,611	949,387	1,293,154	77,543	6.4%

72 LIBRARY

0117200 500000	PERMANENT EMPLOYEES	148,001	133,893	164,087	16,086	10.9%
0117200 500050	PARTTIME & TEMP EMPLOYEES	64,021	53,179	67,174	3,153	4.9%
0117200 500500	HEALTH INSURANCE	40,292	36,519	43,113	2,821	7.0%
0117200 500501	HEALTH INSUR - WAGE STIPEND	2,671	2,109	2,858	187	7.0%
0117200 500502	HRA	4,133	4,133	4,750	617	14.9%
0117200 500510	MAINE STATE RETIREMENT	21,830	15,558	19,534	(2,296)	-10.5%
0117200 500512	FICA	1,500	2,142	2,139	639	42.6%
0117200 500520	MEDICARE	3,142	2,592	3,403	261	8.3%
0117200 500522	PAID FAMILY MEDICAL LEAVE		-	1,173	1,173	
0117200 500530	GROUP LIFE INSURANCE	90	89	97	7	7.8%
0117201 500860	TRAINING, CONFERENCES & MTGS	470	-	490	20	4.3%
0117201 500862	TRAVEL	380	-	380	-	0.0%
0117201 501040	CONTRACTED SERVICES	1,494	1,424	1,494	-	0.0%
0117201 501043	CONTRACTED SRVCS - JANITORIAL	9,780	7,389	10,380	600	6.1%
0117201 501300	TELEPHONE	1,164	348	1,164	-	0.0%
0117201 501310	ELECTRICITY	9,000	7,960	9,000	-	0.0%
0117201 501320	WATER	320	274	380	60	18.8%
0117201 501330	SEWER	500	415	580	80	16.0%
0117201 501530	POSTAGE	4,020	1,827	3,000	(1,020)	-25.4%
0117201 502025	NATURAL GAS	2,640	1,212	2,772	132	5.0%
0117201 502200	OFFICE SUPPLIES & EXPENSES	2,040	2,916	3,240	1,200	58.8%
0117201 502310	COMPUTER SUPPLIES & EXPENSES	2,876	4,330	4,866	1,990	69.2%
0117201 502400	CLEANING & SANITARY SUPPLIES	912	967	1,050	138	15.1%
0117201 502750	BOOKS	13,750	15,645	14,750	1,000	7.3%
0117201 502760	MAGAZINES & NEWSPAPERS	1,300	1,119	1,300	-	0.0%
0117201 502770	NON-PRINT MATERIALS	3,270	2,988	3,270	-	0.0%
0117201 504000	BUILDING MAINT & REPAIR	5,580	1,650	5,800	220	3.9%
0117201 504100	EQUIPMENT MAINT & REPAIR	2,152	76	2,263	111	5.2%
0117201 506150	SPECIAL EVENTS	2,007	2,590	2,007	-	0.0%
TOTAL LIBRARY		349,335	303,345	376,515	27,180	7.8%

		FY25 v. FY24 Appvd				
ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Request	\$ Change	% Change
87 DEBT SERVICE						
0118701 509000	DEBT PRINCIPAL - CITY GF	1,982,334	1,752,134	2,008,062	25,728	1.3%
0118701 509010	DEBT INTEREST - CITY GF	416,215	416,262	422,240	6,025	1.4%
0118701 509020	BANK CHARGES - CITY GF	495	495	487	(8)	-1.7%
TOTAL DEBT SERVICE		2,399,043	2,168,891	2,430,788	31,745	1.3%
GRAND TOTAL		16,707,924	14,069,892	17,811,543	1,103,619	6.6%

CITY OF BREWER

Department Goals, Objectives, and Program Descriptions

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 2024 Highlights

- ◆ On-boarded and trained a new Deputy Clerk
 - ◆ Continued improvements to business licensing processes
-

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 2024 Highlights

- ◆ Administered three elections, including a Municipal Special Election
- ◆ Continued a program of voter record maintenance including the addition of the Online Voter Registration system

FY 2025 Budget

During this fiscal year, on November 5, 2024 there will be a combined Annual Municipal Election and State of Maine General Presidential Election. This year the Clerk's Office plans begin replacing older voting booths that have fallen into disrepair.

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, 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>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Taxable Real Estate Parcels	3,756	3,747	3,980	3,981	3,983
100% Exempt Parcels	209	209	226	226	220
Personal Property Accounts	<u>996</u>	<u>997</u>	<u>1040</u>	<u>986</u>	<u>1019</u>
Total	4,961	4,953	5246	5193	5,193

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
Homestead Exemptions	1,882	2081	2,077	2,066	2,067
Real Estate Parcels Transferred	224	269	308	219	196
State of Maine Senior Property Stabilization Applications					488

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 the best GIS services for the city.
- 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.
- 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 partnership with CAI Technologies is now a year old and is serving our residents and taxpayers well. Internal and external customers are very happy with our GIS site and look forward to the new data it will hold when we are able to find an intern to upload all of the data.
- b. 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.
- c. 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.

We continue 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.

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

- ◆ Made much needed brick work improvements to City Hall.
- ◆ The Oak Grove Separation project was funded and the work awarded. This \$2,085,000 project represents a significant step forward to making the sewer and stormwater systems completely separate.
- ◆ Secured FEMA funding to purchase generator for backup water source.
- ◆ Secured federal funding for Levenseller Tank refurbishment.
- ◆ The City worked with firefighters to create a new 42-hour schedule that puts Brewer Fire on a level playing field with area agencies.
- ◆ MLEAP Accreditation for Brewer Police Department: Compliance with Maine Law Enforcement's current Best Practices and Standards.
- ◆ More accessible permit process in Code Enforcement.
- ◆ All Code inspectors are now trained to be plumbing inspectors and also certified as health inspectors.
- ◆ Acquisition of four significant parcels along the Brewer waterfront – 4, 6, and 10 Hardy Street as well as the former Getchell Ice property at 1 and 11 Union Street.
- ◆ Supported financially and with city staff the reconstruction of Heddericg Field.

- ◆ Designing a pedestrian friendly corridor between the Riverwalk and Ferris Community Center facilities.
 - ◆ Parker Street Reconstruction.
 - ◆ City wide phone upgrade.
 - ◆ Congressional meetings with businesses.
 - ◆ Brewer created an educational program to help Brewer businesses navigate AI technology and learn how to use it to their advantage.
-

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.

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. The City Council appointed the current City Solicitor, Eaton Peabody attorney Jon Pottle, in 2018.

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.

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

- ◆ Administered three federal Congressionally Directed Spending awards (\$1,103,000 for the Oak Grove Sewer Subsystem project; \$232,000 for the Doyle Field Lighting Upgrade project; and \$1,006,000 for the Levenseller Standpipe Rehabilitation project) as well as \$1,672,000 in loan forgiveness obtained through the State's Drinking Water and Clean Water Revolving Loan Funds
 - ◆ Closed on a \$1.45 million general obligation bond that helped finance the FY24 Capital Improvement Program.
 - ◆ Took advantage of favorable interest rates and made significant headway in rebuilding the City's investment ladder to maximize returns while minimizing risk and ensuring adequate liquidity.
 - ◆ Assisted the Fire Department in its transition to a 42-hour work schedule and expanded the City's "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, which has helped limit vacancies.
 - ◆ Executed the obligation and expenditure of American Rescue Plan Act (ARPA) funds to support Council priorities, including replacement of a street sweeper, expanded residential street paving work, upgraded lighting at Doyle Field, and key equipment upgrades for our water and sewer systems.
 - ◆ Helped administer the Senior Property Tax Stabilization Program, which provided 480 Brewer homeowners credits on their FY24 tax bills that totaled \$107,407. The program was only in place this one year as the law was changed soon after its enactment.
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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 technology needs of over 120 users within the City. This ranges from workstations for users, the network everything runs on, over 10 separate servers for various applications, and 8 separate Internet services. This department is continually expanding in scope and breadth of work as more staff uses computers as a tool in their jobs.

Goals and Objectives

The primary goal of the Technology Department is to ensure that the City computer network and server infrastructure operates efficiently and effectively on a daily basis to insure continual operation of all other City technology that relies on it. The City promotes that its employees be independent and responsible users of technology.

Previous Year Highlights

For FY24 Technology had several key areas for priorities. Top priority as always was to continue protecting the network and server infrastructure from cyberattacks of all forms. This was accomplished through updates in software and continual training along with additions of software and hardware in the network. The Technology Department attended a total of 15 remote cyber security focused meetings and conferences through the year towards this goal. The Technology Department also became member of a handful of regularly scheduled talks on cybersecurity and how it's currently affecting local governments and their infrastructure. Other priorities were focused on upgrades of current infrastructure such as the email service going to Microsoft 365 cloud. This was started in FY24 and will complete in the first part of FY25. Finding the right partner for this move was key and took a lot of time to evaluate. Also started in FY24 and ending in FY25 is the Windows 11 upgrade for all City workstations. At the end of October 2025 Microsoft will no longer support the Windows 10 operating system which means no more critical security updates.

Partnering with the Economic Development Department, Technology attended an AI conference in FY24. Out of this conference Technology and Economic Development have created a Technology Innovation committee with the goal to keep Brewer ahead of the curve on the emerging AI technology.

FY 25 Goals

The FY25 top goal will be to continue looking at ways to strengthen the overall security of the City network and core infrastructure. Part of this will be completing important upgrades to the core switching equipment for the City. Technology has a goal to complete the Microsoft 365 move by the end of the calendar year and the workstation upgrade before FY26 starts. Other goals include continual education both for the Technology Department and Brewer's staff in regards to cybersecurity. Another department goal is to look at current technologies, whether it's printers or software, and evaluate with each Department if it's something that's working well as is, needs changing, or could be done more cost effectively.

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 2024 was a continuation of the same economic conditions seen over the previous two years. 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:

- ◆ In FY 2024 staff coordinated, scheduled, and led meetings between our manufacturing community and our Congressional delegation in order to ensure that our delegation has a strong understanding of the needs of our manufacturing businesses. Three of our larger manufacturers participated in these meetings.
- ◆ Economic Development staff led the charge to encourage Brewer businesses to become familiar with the various artificial intelligence technologies and how they can benefit a workplace. Because of the great efficiencies offered by this new technology and the very short timeframe expected for it to permeate our society, the economic development office has also spurred our city government to further explore these technologies and create a plan for how to safely implement them in our own workplace. We now have a 7-person team made up of individuals from six departments learning how to make the most of these technologies in the safest way possible.
- ◆ Plans and funding are in place to construct a new amphitheater at Indian Trail Park. This new amphitheater will feature a 40' x 60' stage and is expected to seat around 50 people on granite benches, with room for another 50 people in a handicap section and in two grass seating areas.

- ◆ The economic development department negotiated the purchase of the former Getchell Bros. Ice property. This property will be remediated of environmental contamination and will then be placed on the market for redevelopment. A small portion of this property will be retained to add an additional element of arts and culture to the waterfront, with the creation of a music park and an historic monument depicting Brewer's long ice harvesting history.
- ◆ Over the last two-year period nearly every one of Brewer's manufacturing businesses have expanded with significant investments in new machinery. Businesses including ***Troy Industries, Somic America, Cianbro, Westmor Industries, W.S. Emerson, and Nyle Corp.*** have all made significant investments in new equipment.
- ◆ 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's annual Riverwalk Festival had the terrible luck of being held on a very cold and rainy day, but still saw a significant number of attendees. The event once again featured food trucks, craft show vendors, local businesses, and a fireworks display. This summer's festival will once again feature all of these things, along with a cornhole tournament and a magic show.
- ◆ 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.
- ◆ FY24 saw the opening of many new businesses including: ***Washville, Zbon Fitness, Perfect Coates Holistic Pet Grooming, and Downtown Charcuterie***. Plans are also underway for construction of a new ***Wendy's*** and a ***Ross Express*** trucking terminal operation. 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 as with last year, we have an extreme shortage of available buildings to match them with. Building prices have begun to come down from their post-Covid highs and contractors' schedules have been getting back to normal leading to an increase in new construction.
- ◆ 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 choosing a location, finding business resources, and how to start a business. 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, the Recreation Economy for Rural Communities, and the Regional Planning Commission for Penobscot and Piscataquis Counties.
 - ◆ 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.
 - ◆ 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. To this end, the city has purchased land in the vicinity of the Riverwalk in order to increase parking for trail users. Construction of the parking lot is expected to begin in the summer of 2024.
- ◆ 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 their responses provided a wealth of information. 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 was released both online and in booklet format. The online report can be found at <https://brewermaine.gov/economic-development/2023-brewer-retail-consumer-survey/>

Goals for FY 2025 (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 are certain 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. One novel way we are doing this is by offering free training to businesses on the use of artificial intelligence in their workplace. In FY 2025 economic development staff will offer seminars and one-on-one training on the use of AI to all interested Brewer businesses.

- ◆ 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 additional waterfront amenities. 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 24

New Businesses	Existing Business Relocation/Expansion/New Ownership
Caked Up	Somic America (expansion)
Darling's Solar Generation Facility	Evergreen Home and Hearth (expansion)
Thriving Proof	Twin City Tire (expansion)
All Small Antiques	SJ Rollins (expansion)
Huckleberries Card & Gift LLC	United Cerebral Palsy of Northeastern Maine (expansion)
Triumph Professional Cleaning Services, LLC	
Pixelwave Music Studio, LLC	
ABBA Therapeutic Massage and Bodywork Spa	
Downtown Charcuterie	
Washville	
Empire Vape Shop	
Perfect Coates Holistic Pet Grooming	
Nautilus Solar Energy, LLC	
Quality Automotive, LLC	
Gentiva Hospice	
Rehab Without Walls Outpt Rehab Service	
A & M Home Care Corp	
Well-Polished	
All In One Auto Sales	
Bangor Auction Co.	
Outlaw Manufacturing	
Zbon Fitness	
Fat Panda Boba Tea and Ice Cream	

Public Safety

Police Department

The Brewer Police Department is a professional police agency with a complement of 23 full time officers and 1 part time police officer that serve the City. We share 2 civilian employees: one full time receptionist and an administrative assistant that provide support to both police and fire. We also have 1 part time civilian court officer. 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 (Chief of Fire), 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 SRO 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.

Areas 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. This is a direct impact of the bail reform legislation that was passed.
- ◆ **Drug Addiction and Overdoses:** The city continues to struggle, along with the entire region, with drug abuse issues relating to Heroin/Fentanyl, Methamphetamine, and Cocaine which continue to be readily available. This is further compounded by an uptick in homelessness and mental health calls. Drug addiction has a direct nexus to the commission of crimes as illicit drugs cost money and addicted persons commit crimes as a means to facilitate the addiction. Overdose rates remain high, however overdose deaths – although at a high level – appear to have stabilized.
- ◆ **Illicit drug trafficking:** The greater Bangor area has become a supply hub for points north, east, and west with wholesale quantities of drugs readily available. It is because of this that we have seen an increased presence in organized crime/drug trafficking organizations from major metropolitan areas, the illicit drug market is flourishing and the criminal organizations are directing supply chains in our area. Brewer continues to assign one officer to the Maine Drug Enforcement Agency as a Task Force Agent to assist with a regional response to combating drug trafficking. Brewer PD’s K-9 handler and K-9 Carmello are fully certified and engaged in drug detection activities. We continue to invest in our officers by providing criminal interdiction 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 are fortunate with a much lower turnover rate than other agencies and we have been able to recruit high caliber officers who want to be a part of our team because of our reputation.

Fire Department

The Brewer Fire department has 19 members (not including the Director of Public Safety). The Director of Public Safety (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.

Areas of Note

- ◆ **EMS:** 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 Light Health, who stations a paramedic at the Brewer Fire Department. We have just signed a new three (3) year contract with Northern Light (NLMT) which ensures stability in ambulance service for our community. In last year's budget narrative, it was noted that Northern Light had staffing and recruitment challenges in the EMS industry. They have employed new strategies and approaches and this situation has stabilized improving the outlook for this budget cycle and moving forward. There are challenges relating to EMS call volume that are not unique to Brewer, which in fact is a statewide phenomenon. This is directly related to upticks in calls related to mental health crisis, substance abuse, and overdoses. There are more calls for EMS relating to homeless individuals in crisis as well as calls with individuals who act violently. This holds true throughout the state.
- ◆ **Grant funding.** We continue to aggressively pursue grant funding to fulfill our mission and meet the needs of the community. We were able to obtain multiple grants which enabled us to cover nearly half of the cost of a completely outfitted UTV utilized to fight wildland fires and perform rescues in areas inaccessible by vehicle. We have already used this UTV for a remote rescue and to combat two wildland fires. We received grant funding for a Lucas Device, equipment that provides mechanical CPR. This grant funding covered half of the cost for this much needed medical equipment that acts as a force multiplier freeing up staff to work on a patient while chest compressions are being done by the equipment. Lastly, we were able to obtain a GT-40 natural gas detector through a grant. This device is used in conjunction with our 4-gas meter any time there is an odor call.
- ◆ **Recruitment and Retention:** Last year we identified a recruitment and retention challenge with the Department. This was reflective of a state-wide challenge in the fire industry. We worked on implementing strategies to address this. For example, we were able to add an additional fire fighter position and with this investment we were able to help address

lingering overtime issues from the past. This past year we have been able to attract new employees of a high caliber without much difficulty. Our retention rates are currently stable and much better than what other areas have faced.

- ◆ **BLS and OSHA Mandates:** Every year we are required to meet standards and training for the Maine Bureau of Labor Standards. It appears that in the near future there will also be federal OSHA standards that will need to be met by the fire service. When it happens, it will be a challenge with respect to time investments as it adds on to existing requirements, however we will meet this challenge.

Code Enforcement

Program Description

The Code Enforcement Department is responsible for issuing any certificate of occupancy, building, demolition, electrical, plumbing, oil burner, gas, pool, septic system, fill & grade, street opening, sign, blasting and directional sign permits for new construction as well as alterations/remodels to residential and commercial properties. Many of these permits require multiple inspections, which help to assure compliance with applicable codes and ordinances. This office is responsible for completing yearly life, health, & safety inspections at local businesses prior to the renewal of City issued business licenses. We are also responsible to complete inspections for any short-term rental that is registered through the Clerk's Office. The Code Enforcement Department reviews and responds to various health complaints, property maintenance issues, and other reported and or observed code or ordinance violations at residential and business properties. The Code Enforcement Officer is knowledgeable of all newly approved site plans and is responsible to assure businesses complete and comply with site plan requirements prior to receiving a certificate of occupancy permit. The Code Enforcement Officer is a staff resource person for the Planning Board, City Council, and Board of Appeals. This office works in coordination with all departments on zoning, code requirements, ordinance review and enforcement, life, health & safety inspections, dangerous building proceedings, vacant property registrations and site plan review.

Previous & This Year's Highlights

The Code Enforcement Department continues to make improvements to departmental operations such as permit application review and approval processes, inspection processes and on how complaints are received and followed up on. We have established an online permit portal through iWorQ and also a code enforcement portal that allows us to streamline processes and provide easier access to permit applications. The Code Enforcement Department has worked to create systems to better educate property owners on code requirements prior to final inspections by providing documents that outline key code requirements for reference during the building process and check lists to inform property owners as to what items code inspectors will be looking for during final inspections. The Code Enforcement Department has worked with the City Solicitor on dangerous building proceedings and has begun addressing nuisance properties/buildings within the City of Brewer.

We have seen the opening/expansion of numerous commercial and residential sites to include new businesses such as; Glo Salon, Smokey's BBQ, the new CN Brown/Big Apple, Fat Panda Boba Tea & Ice Cream, Outlaw Manufacturing, Bangor Auction Company, Well-Polished Nail Salon, All In One Auto Sales, MCIR, Primrose Beauty, ABBA-A Better Body After Spa,

Pixelwave Music Studio, Caked Up, Perfect Coates Holistic Pet Grooming, Orland Treasures, SJ Rollins Technologies, Midcoast Denture Design, Empire Vape Shop, Maine Line Wheels & Tires, A&M Home Care, Triumph Professional Cleaning Services, UCP of Maine addition and Dream Big Sport Cards & Collectables.

There are also five newly constructed and/or gutted-and-renovated-to-new status homes located at 64 Paradis Lane, 47 Brimmer Street, 71 Parker Street, 11 Tracy Terrace and 426 Day Road, with a few more new homes in progress that will be finished later this year.

We continuously strive to work with the community, businesses, residents, and other City departments, with focus on the vision of the City of Brewer along with the comprehensive plan. The Code Enforcement Department spends considerable time working to address land use violations and in researching properties to answer questions regarding zoning, land use code and various other codes and ordinance provisions. We streamline processes to provide a quick turnaround in issuing permits, completing inspections and assisting businesses to quickly meet requirements so that they can open to the public. We continue to ensure fair and consistent enforcement of all codes and ordinances throughout the city.

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. The major amendments to the Land Use Code this year were to implement the State legislation for LD 2003 which pertains to housing. The City updated ordinances on affordable housing, housing density, and accessory dwelling units (ADUs). In conjunction with, short-term rental regulations were also implemented. The City also amended the Land Use Code to prohibit medical marijuana dispensaries and their cultivation facilities. In addition, the Planning Department proposed various updates to the Brewer Land Use Code pertaining to stormwater, blasting, and site plans.

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 several new construction projects such as Wendy's fast food restaurant on Wilson Street, Ross Express truck terminal on Liberty Drive, Brewer Holdings LLC storage building on Clisham Road, and Bomarc self-storage units on Liberty Drive. Site amendments include Bolster Properties LLC on Wilson Street, Green Point Real Estate on Green Point Road, and the School Department to add a small building at the Community School. Benjamin's Brewer on Acme Road was granted a site plan approval extension. Several previously approved large-scale solar energy system projects were granted site plan extensions for their completions. These include Brewer PV LLC, Arista Solar, Felts Brook Solar, and

The Planning Department and Planning Board also reviewed and approved one large residential project. White Pine Road LLC received approval for a 20-unit residential project consisting of 5 buildings with four dwelling units each off Lambert Road.

The Planning Department has worked with the Conservation Commission to update 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. The Planning Department has also assisted BACTS with a regional Climate Action Plan.

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 is in the process of changing from a "wave stop" system to a designated bus stop location system.

Trails and outdoor space in Brewer continue to be a desire for many people. The Brewer Riverwalk continues to draw many people both on a daily basis and with various planned events. The Brewer Land Trust and the Planning Department continue working towards creating a rail

trail on the 2-mile unused portion of the CSX rail 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 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.

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.

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.

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.

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.

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.

BACTS

Bangor Area Comprehensive Transportation System (BACTS) is a metropolitan planning organization (MPO) dedicated to carrying out the transportation interests and responsibilities for the greater Bangor urbanized area. Brewer is one of 10 participating municipalities that BACTS serves. The City pays a modest annual assessment that helps fund BACTS' annual workplan.

Adult Ed

Brewer pays an annual assessment to the United Technology Center to support its adult education program.

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

- Getting new employees trained to satisfy requirements set forth by the Federal Motor Carriers Division to obtain a commercial driver's license.
- Completed an extensive street paving list covering 7 streets and sections of 5 other streets most of which required base repairs and structure adjustments.
- In conjunction with resurfacing on Highland the department cut down shoulders built up over the years with winter sand, made numerous base repairs, placed new curb and redid the sidewalk to give the street a much cleaner look.

- Build a new section of sidewalk in off Parkway South to the Brewer High School to increase and make safer handicap accessibility.
- At the School Superintendent's office, Public Works removed the approximate 6' x 20' concrete handicap access ramp that had fallen into disrepair and replaced it with a paved ramp.
- Completed riprap slope protection along section of Cove Street to stop erosion areas using approximately 150 yards of heavy riprap.
- Complete the slip lining of approximately 130' of failing storm drain line on Riverview Terrace. Slip lining was chosen to avoid excavating to close to structures including a rock wall, foundation and a utility pole with three transformers mounted on it.
- Resolve a significant issue with the City's fuel pumps located at the Public Works facility.
- Completing the debris cleanup and repairs following a significant wind and rain storm mid-December.

Next Year's Goals

- Building back the Public Works crew to recover from 2 departures and 2 retirements while already being short one crew member. With only an 11-person crew this has a significant impact on our ability to complete projects. This has been an ongoing problem since the COVID years.
- Completing shoulder and ditching rehab along numerous City streets.
- Sidewalk rehab and rebuilds along several City streets.
- Completion of storm water projects on Bowdoin Drive, Broadlawn Drive and Upland Road.
- Construction of an access and parking lot at the old Capri Street School site.
- Right-of-way tree removal on numerous street to promote a consistent sunlight access to reduce uneven frost movement.

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 FY25 is estimated to be \$398,040, a 5.7% increase from FY24.

Curbside Trash Collection Disposal

In 2023, the City delivered 2,829 tons of residential trash, primarily to Juniper Ridge Landfill, which has been the City's interim disposal facility since the waste processing facility in Hampden closed in June 2020. In FY25, the City is budgeting \$263,520 to dispose of approximately 3,000 tons of trash.

The new owners of the Municipal Waste Solutions facility in Hampden are well into their engineering work to re-open the facility. They expect to start taking waste at the plant in 2025.

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. The City plans to have the remaining cubic yard capacity estimated in 2024 to determine the remaining life of the landfill. The City is also working with the Maine Department of Environmental Protection and a local engineering firm to see if it would be possible to expand the capacity of the City's CDD landfill. In FY25, the City has budgeted \$205,698 to fund costs associated with the operation and maintenance of the City's Construction Demolition Debris (CDD) landfill, which is a 7.9% 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 a local metal recycling facility, the City compensated at current market prices minus the haulers fee.

Freon Recycling

Located at the Brewer landfill is a drop-off area for freon containing items. The City does charge a fee for each item as we do need to hire a contractor to purge the freon from all items before the can be recycled. Once the freon is removed the items can be added to the metals for recycling.

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 usually in early to mid-winter a contractor is contacted to grind, haul and recycle the brush. The contractor sells the material from the brush pile, considered "Hog Fuel", and depending on the going rate the City may receive some compensation from the sale of the material. In order for this to be successful program it is critical we keep foreign debris out of the brush pile, otherwise we would have to pay for a contractor to do the grinding and dispose of the material at a significant cost to the City. Thus far we have been pretty successful keeping the material clean, whereas 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.

Composting

The City operates a permitted composting area where residents can dispose of leaves, grass clippings and garden waste. The material is turned on a regular basis to encourage the breakdown of the material. The City is only allowed to keep approximately 50 yards of compost onsite for no more than a year, so the City has set up an agreement with a local contractor who will take to composted material in exchange for credit on other materials the City can use.

Household Hazardous Waste Program (HHHW)

The City held the HHHW collection day at Brewer Public Works on October 7, 2023 and it was a huge success. Around one hundred Brewer residents participated in the program and 595 gallons of hazardous materials and associated wastes. In FY25, the City has budgeted \$6,700 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 2024 HHHW Collection Day is scheduled for October 5, 2024.

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 \$3,000 in FY25. During all of 2023, Brewer residents recycled 21,330 individual items of Universal Waste through the Brewer WPCF.

Stormwater

In 2003 the Maine Department of Environmental Protection issued the City of Brewer a general permit authorizing the City to discharge stormwater to the waters of Maine. Brewer's stormwater discharge permit is renewed every five years. Our new five-year permit was issued in July 2022. With each new permit, comes more and more regulatory requirements, and the issuance of the 2022-2027 MDEP stormwater discharge permit has 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, we are funding the following in the FY25 Stormwater budget 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

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 FY2024 our main focus for stormwater improvements was the slipline of the Tannery Brook outfall, which is a major collection point for storm water in the City. The existing 6' tall brick storm drain line was constructed over 100 years ago and given its location running under a busy section of South Main Street, directly adjacent to the former Dirigo School building, and running through the middle of Mason's parking lot, was a potential utility nightmare should it have ever failed. Our contractor completed the work in the winter months and minimized the disruptions to the Riverwalk and nearby businesses. By all accounts the new line is performing well. Somewhat in conjunction with that work, we completed repairs to the headwall of the outlet that comes out near the Riverwalk. The headwall had begun to deteriorate due to the tidal waters exposing it to salt and open air. With the repairs complete, the concern of undermining of the headwall has been addressed for the foreseeable future.

Phase II of the Parker Street reconstruction was completed in the summer of 2023. This phase replaced the storm drain in the section from East Summer Street to the railroad tracks. After that work was completed, we reconstructed the sidewalk and resurfaced the roadway. One phase remains to complete the reconstruction of Parker Street. In other road work completed this year, we also completed the shim and overlay of Eastern Avenue from Oak Grove Drive to Pierce Road.

In the last year, the VPI Planning Project for Center and Wilson Streets was begun. The project is looking to create a pedestrian friendly connection between the Riverwalk and the Doyle Field/Ferris Community Center areas via Center Street. On Wilson Street, the project is looking to widen the sidewalk on the western side of the street to account for utility pole issues and other

issues that hinder the width and accessibility of the sidewalk. In both sections we'll be looking to address several storm drain repairs that are needed and several pedestrian safety issues within the project area. The project was awarded to the consultant, Stantec, in the fall, and through the winter they completed their research. In the spring, they plan to begin their public outreach. After that portion is complete they will be providing their results and recommendations. They expect the whole process to be complete by the end of the calendar year 2024.

The South Main Street resurfacing project that is being administered by DOT was delayed in the fall because the contractor ran out of time to complete the work before paving plants closed for the season. However, the contractor began the work immediately in the spring and are planning to complete the project by June of this year. This project is resurfacing the roadway from Wilson Street to Abbott Street and replacing failing storm drain in the Burr Street area along with spot safety improvements.

As is somewhat typical in this field, sometimes components fail. This year we had two significant items fail on us, the street lights on the Joshua Chamberlain Bridge and the detection cameras at the intersection of State and Washington. Thankfully, the long delays that were seen during Covid to receive equipment no longer exist and we were able to get the infrastructure back up and running fairly quickly. We worked with our electrical contractor, Frazier Signals, to get both facilities back up and running even better than before.

Last year's work with other City Departments included the design and coordination of the Firing Range reconstruction for the Police Department and the design of the Indian Trail Amphitheater seating project for Economic Development.

Next Year's Goals

This fiscal year we'll look to complete two Municipal Partnership Initiative (MPI) projects. One will be on Elm Street which will be a resurfacing and sidewalk reconstruction project. This goes from South Main Street to the railroad tracks on Elm Street. The other will be on Pierce Road for its full length and will make spot storm drain repairs where needed, add sidewalk on the Wilson Street end of the roadway, and resurface the entire roadway. The MPI program has been incredibly beneficial to Brewer over the last 8 years, as it has helped us complete projects that otherwise would not have scored high enough to be completed through other funding sources.

Maine DOT will also be completing two resurfacing projects that they bid as one package on a portion of State Street and Parkway South. Both of these projects will be resurfacing the roadways and doing spot safety repairs. The State Street project will also be replacing a failing section of storm drain near Jordan Street that has created sink holes in the past. This work is expected to be completed towards the end of the construction season as the bids were recently opened in April.

We'll be completing the VPI Planning Phase project during the next year. The public outreach will be completed by the end of the summer and then the draft report will be submitted in the early fall from the consultant. The consultant expects to have their final report completed in December of 2024. 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. The ultimate goal of this project will be to create a pedestrian friendly connection between the Riverwalk and Doyle Field.

During the summer, we expect to complete the Parker Street reconstruction. The third and final phase was bid and awarded in the spring of 2024 and the contractor is expected in early summer to complete the project. They'll be resurfacing the roadway and reconstructing the sidewalk for this project.

Design will begin this year on a new municipal parking lot at the intersection of South Main Street and Hardy Street. The parking lot will be constructed where the three parcels were recently purchased by the City on the west side of Hardy Street. This project will require utility coordination with all of the overhead utilities, as there is a utility pole that will need to be relocated in the intersection. This parking lot will add much needed parking for patrons of the Riverwalk.

During the first two weeks of June, the Army Guard will be in to complete their training exercise that will be reconstructing the firing range for the Police Department. Two weeks of construction labor services were part of the grant that the Police Department was awarded through the competitive application process. While they are here we'll be coordinating construction and providing any support that they need. These upgrades to the range will be valuable additions to the training of our Police force and other area agencies who utilize the facility.

This year we also expect to complete at least the first phase of the Indian Trail Park Amphitheater project. The first phase consists of granite block seating and a paved ADA compliant walkway. We plan to solicit bids early in the spring and, if the pricing comes in favorably, we'll be putting out another bid to construct the stage itself, completing the project. The amphitheater project has already generated a lot of interest from parties that are excited with the possibilities of using the new facility when it's complete.

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.

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.

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 Department serves the community with

eight full time staff and approximately sixty part time, seasonal employees. The FY25 budget requests one additional full-time employee for the parks and cemeteries division, which has been unsuccessful at hiring sufficient part-time and seasonal staff to meet the City's growing needs in that area.

The parks & cemeteries division provides maintenance and supervision of twenty parks and athletic facilities, three cemeteries, and mowing and trimming of school and municipal properties. The recreation division staff supervise programs that include the municipal swimming pool, adult and youth sport leagues, community special events, health & enrichment activities, open gyms, an extensive summer day camp program, and a popular 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 hosted meetings, training seminars, municipal elections, birthday parties, craft fairs, drama productions, and dinners in addition to recreation programs 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 remained a popular location for area youngsters to celebrate a birthday, as we hosted fifty-four parties this past year.

The Community Playground, located across the parking lot from the Ferris Community Center was replaced in October and was an instant hit, providing a place for area residents to meet, play and imagine. Repaving the walkway and additional amenities, such as a new picnic table style chess table donated by Steve Wong and the Creative Arts Center, are scheduled to be completed this summer.

Recreation programming offerings this year included; the After-School Program, Summer Rec. Camps, Summer Individual Activities and Sport Clinics, Swim Lessons, Fall Soccer, Youth Basketball (five different divisions covering grades prek – 8), Cheerleading, Savvy Sitters Babysitting, Youth Dodgeball, Instructional Baseball, Annual Daughter Dance, a new Mother – Son Dance, Breakfast with Santa, Little Peeps Egg Hunt, Flashlight Egg Hunt, Community Open Gyms, Fall & Spring Children's Yard Sale, Senior Exercise Class, Adult Karate, Youth Karate, Adult Aerobics, Adaptive Yoga, Pound Fitness, TaiJiFit Class, Summer Stretch Class, and Fall & Spring Adult Volleyball Leagues. 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. Limited snow and cold weather lessened the use of the outdoor skating rings and sliding facilities during the winter months.

We had a total of forty-four interments in our cemeteries last year. Woodlawn Cemetery continues to be the most active cemetery with thirty-six burials. Oak Hill Cemetery saw seven burials and there was one burial at the North Brewer Cemetery. In addition, we had twenty-four lot sales that consisted of forty-nine individual graves at Woodlawn Cemetery. 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

We continue to work with the Department of Energy on finalizing a CDS Grant to replace the aging metal halide lights on Doyle Field with new efficient LED lighting. We anticipate this project receiving final approval in the near future and that we will be able to move forward with this project.

This past year's Capital Improvement Program also provided for the replacement of a riding mower, and a new floor scrubber which has helped us maintain our level of service. Additional planned projects include building improvements at the Ferris Community Center, new play equipment at Fling Street Park, and improvements at Capri St. Field.

In the Recreation Division we continue to search for new programming that meets a changing demographic in program participants, as we are seeing a continuing trend away from traditional child care and youth sport programs and increased interest in pre-school and senior program offerings.

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 36,624 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, our subscription to Niche Academy, and in-house access to Maine Career Center staff.

The library has 1,144 registered users, with 663 being Brewer residents, Brewer school students, Brewer business owners, or City employees.

Previous Year's Highlights

From April 2023 until the end of March 2024, 31,728 people entered the library to check out 24,833 physical items, an increase of 21% and 26% respectively from FY23. In addition to this, patrons checked out an increased number of electronic materials. FY24 e-book and e-audiobook checkouts (7,206) rose 139% from FY23 (3,009), which had risen 10% from FY22. Our Facebook and Instagram accounts have grown to 1,553 total followers, a growth of 22% from the previous year.

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 funded our Hoopla service, which gives patrons access to thousands of electronic books, audiobooks, movies, TV, and music. The Association also generously covered the cost of our Minerva membership.

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

Thanks to generous donations from Bruce Moore and James Palmer, we purchased sixteen additional STEAM-To-Go kits, which include educational books, games, and activities. Also, for our Summer Reading program, we collaborated with the Ralph J. Pollard Masonic Lodge in Orrington. They purchased twenty bikes for our Bikes for Books summer program.

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>).

	Checkouts	Checkins	Door count	Computers (includes wifi)	ILLs Incoming	ILLs Outgoing	Adult Programs	Kids Programs	Prog. Attendees	Passports	Ebooks	New reg.	Meeting Rooms
Apr 2023	2037	1906	2602	520	208	251	3	12	105	58	381	53	261
May 2023	1882	2046	2748	519	207	286	6	11	138	19	370	32	246
June 2023	2669	2340	2786	485	273	317	5	6	156	63	514	61	180
July 2023	2307	2332	2930	558	262	268	5	7	181	24	524	35	220
Aug 2023	2181	2368	3123	572	319	300	7	1	163	47	581	50	187
Sept 2023	2354	2387	2432	548	258	286	7	11	137	22	566	28	290
Oct 2023	2012	1953	2733	580	293	313	8	11	181	31	603	44	217
Nov 2023	1820	1933	2692	630	275	491	5	9	128	35	663	35	187
Dec 2023	1795	1784	2157	553	231	489	5	5	84	29	613	25	127
Jan 2024	1888	1998	2474	530	263	584	7	9	132	47	757	41	125
Feb 2024	1839	1679	2460	571	262	481	6	12	151	59	767	37	175
March 2024	2049	2032	2591	546	281	540	7	11	162	49	867	37	168
Totals	24833	24758	31728	6612	3132	4606	71	105	1718	483	7206	478	2383

Library Programs

Weekly

Preschool Story Times
Therapy-dog reading program
Knitting socials

Monthly

Adult Book Club
Maine Career Center

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 Career Center provided free book deliveries and free access to career services to our patrons and other area residents.

Large donations by Bruce Moore and James Palmer helped fund our summer reading program, All Together Now. The five-week event drew one hundred seventy-one participants, who read a combined 4,210 books! Shelley Arnold also led a twice-weekly story time, which was well attended.

For adults, we offered a summer Maine author series, featuring bestselling author Tess Gerritsen. We also hosted author and historian Mark Leslie, who filled our meeting room for his presentation on the KKK in Maine. Shelley Arnold continued to host our book club, which draws twenty-two participants every week.

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.

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY24 APPROVED COMPARED TO FY25 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL
	FY24 APPROVED	FY25 REQUEST	SALARY FY25
GENERAL GOVERNMENT			
City Managers Office			
City Manager	1	1	135,004
City Mgr Exec Secy	1	1	59,535
Asst City Manager	0.8	1	89,250
Human Services Administrator	0.5	0.5	20,553
	<u>3.3</u>	<u>3.5</u>	
Economic Development Department			
Economic Development Director	1	1	124,348
Deputy Economic Development Director	1	1	73,269
Community Development Coordinator	0.2	0	
GIS Coordinator	0.2	0	
	<u>2.4</u>	<u>2</u>	
Finance Department			
Finance Director	0.8	0.8	101,367
Payroll Technician	1	1	57,330
Accounting Manager	1	1	62,182
Accounting Clerk	1	1	49,144
Tax Collector	1	1	77,330
Deputy Tax Collector	1	1	52,424
Utility Billing Clerk (0.15 FTE each to SW, WA)	0.7	0.7	33,760
	<u>6.5</u>	<u>6.5</u>	
Assessing Department			
Assessor	1	1	84,168
Property Appraisers	1.8	2	49,203
	<u>2.8</u>	<u>3</u>	
City Clerks Office			
City Clerk	1	1	65,524
Deputy City Clerk	0.5	0.5	23,176
	<u>1.5</u>	<u>1.5</u>	
Technology			
Technology Director	1	1	87,318
GENERAL GOVERNMENT TOTALS			
	<u><u>17.5</u></u>	<u><u>17.5</u></u>	

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY24 APPROVED COMPARED TO FY25 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY
	FY24 APPROVED	FY25 REQUEST	FY25
PROTECTIONS			
Public Safety Department			
Public Safety Director	1	1	132,650
Police - Deputy Chief	1	1	116,165
Police - Captain	1	1	106,885
Police - Command Officers	4	3	87,691
Police - Detectives	3	3	87,905
Police - Patrol Officers	13	14	73,293
Police - Administrative Secretary	1	1	61,589
Court Officer	0.4	0.4	19,820
Clerk/Receptionist	1.0	1.0	20,814
	<u>25.4</u>	<u>25.4</u>	
Fire - Deputy Chief	1	1	99,093
Fire - Officers	4	4	72,503
Fire - Firefighter	14	14	59,074
Fire - Clerical Assistant	0.5	0.5	20,814
	<u>19.5</u>	<u>19.5</u>	
Planning			
City Planner	1	1	91,874
Planning Assistant	1	1	56,224
	<u>2.0</u>	<u>2.0</u>	
Code Enforcement			
Code Enforcement Officer	0.8	0.8	83,349
Code Enforcement Technicians	1.2	1.2	33,281
Office Manager	1	1	41,794
	<u>3</u>	<u>3</u>	
PROTECTIONS TOTALS	<u>49.9</u>	<u>49.9</u>	

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY24 APPROVED COMPARED TO FY25 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY FY25
	FY24 APPROVED	FY25 REQUEST	
PUBLIC WORKS			
Public Works Department			
Public Works Superint.	1	1	103,668
Shop Foreman	1	1	67,791
Purchasing Agent	1	1	63,052
Receptionist/Clerk	1	1	54,942
Crew Foreman	1	1	63,508
Heavy Equipment Operator	1	1	55,692
Landfill Operator (HEO)	1	1	53,988
Mechanic	2	2	55,965
Laborer	1	1	39,463
Light Equipment Operator	7	7	46,995
Envir. Services Director (0.5 FTE to SW)	0.5	0.5	42,525
Envir. Techs (2-HEO) (0.8 FTE each to SW)	0.4	0.4	10,611
WPCF Chief Operator (0.9 FTE to SW)	0.1	0.1	8,833
WPCF Admin Asst (0.9 FTE to SW)	0.1	0	
	18.1	18	
Engineering Department			
City Engineer (15% charged to Water&WPCF)	0.85	0.85	79,899
Assistant City Engineer (0.35 FTE to WA & SW)	0.65	0.65	48,627
	1.5	1.5	
PUBLIC WORKS TOTALS	19.6	19.5	
LEISURE SERVICES			
Recreation Department			
Recreation Director	1	1	97,706
Deputy Recreation Director	1	1	73,757
Parks-Cemetery Supervisor	1	1	56,504
After School Program Coordinator	1	1	48,944
Building Custodian	1	1	43,401
Office Manager	1	1	48,118
Parks-Cemetery Foreman	1	1	45,759
Parks-Parks/Cemetery Technician		1	41,600
Program-Facility Assistant	1	1	45,523
	8	9	
Library			
Library Director	1	1	70,414
Children's Librarian	1	1	49,775
Cataloging Librarian	1	1	43,898
Library Assistant (multiple part-time positions)	1.4	1.4	19,549
	4.4	4.4	
LEISURE SERVICES TOTALS	12.4	13.4	
MUNICIPAL TOTALS	99.4	100.3	

Municipal Revenues

FY25 v. FY24 Appvd

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Estimated	\$ Change	% Change
51	CLERK					
0105101 300100	VITAL RECORDS REVENUE	9,500	8,584	10,500	1,000	10.5%
0105101 300101	BUSINESS LICENSES	14,000	11,965	14,000	-	0.0%
0105101 300103	DOG LICENSES	700	595	535	(165)	-23.6%
0105101 300106	SIGN REVENUE	1,000	550	1,000	-	0.0%
0105103 300301	LEGAL NOTICES	3,000	2,836	3,000	-	0.0%
TOTAL CLERK		28,200	24,529	29,035	835	3.0%
52	ASSESSOR					
0105203 300304	TAX MAPS	50	5	50	-	0.0%
0105204 300490	MISCELLANEOUS REVENUES	50	795	50	-	0.0%
TOTAL ASSESSOR		100	800	100	-	0.0%
55	FINANCE					
0105500 300010	EXCISE TAX-MOTOR VEHICLES	1,905,016	1,886,508	2,005,016	100,000	5.2%
0105500 300011	EXCISE TAX - BOATS	6,500	5,225	6,500	-	0.0%
0105500 300020	INTEREST & COSTS-LATE TAXES	50,000	31,811	50,000	-	0.0%
0105503 300306	MV REGISTRATION (AGENT FEE)	28,000	33,321	35,000	7,000	25.0%
0105503 300307	NSF FEES	150	-	50	(100)	-66.7%
0105504 300400	INTEREST EARNINGS	132,111	575,996	300,000	167,889	127.1%
0105504 300431	ATVS, SLEDS, ETC (AGENT FEE)	2,950	3,289	2,950	-	0.0%
0105504 300490	MISCELLANEOUS REVENUES	700	469	700	-	0.0%
0105504 300499	ADJUSTMENTS / WRITEOFFS	(1,000)	(431)	(1,000)	-	0.0%
TOTAL FINANCE		2,124,427	2,536,189	2,399,216	274,789	12.9%
58	POLICE					
0105802 300232	FED/STATE GRANT REIMBURSEMNTS	157,146	123,192	139,299	(17,847)	-11.4%
0105803 300309	POLICE ALARM SYSTEM	1,000	2,010	1,500	500	50.0%
0105803 300310	OUTSIDE EXTRAS	4,000	7,011	5,000	1,000	25.0%
0105804 300433	COURT FEES	2,560	3,150	2,560	-	0.0%
0105804 300434	TOWING CONTRACT	8,000	9,000	9,000	1,000	12.5%
0105804 300490	MISCELLANEOUS REVENUES	8,500	5,448	6,000	(2,500)	-29.4%
TOTAL POLICE		181,206	149,811	163,359	(17,847)	-9.8%
59	FIRE					
0105901 300113	BURN PERMITS	200	-	-	(200)	-100.0%
0105903 300310	OUTSIDE EXTRAS	2,500	323	1,275	(1,225)	-49.0%
0105903 300406	COST RECOVERY/RESTITUTION	5,000	1,510	2,000	(3,000)	-60.0%
0105904 300435	AMBULANCE CONTRACT	218,250	197,828	221,568	3,318	1.5%
0105904 300490	MISCELLANEOUS REVENUES	300	700	300	-	0.0%
TOTAL FIRE		226,250	200,362	225,143	(1,107)	-0.5%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Estimated	\$\$ Change	% Change
60	CODE					
0106001	300105 BUILDING PERMITS	40,000	61,085	40,000	-	0.0%
0106001	300106 DIRECTIONAL SIGN PERMITS	200	200	200	-	0.0%
0106001	300107 ELECTRICAL PERMITS	15,000	59,827	20,000	5,000	33.3%
0106001	300108 OIL BURNER PERMITS	1,500	450	1,500	-	0.0%
0106001	300109 PLUMBING PERMITS	3,000	3,874	3,000	-	0.0%
0106001	300190 MISCELLANEOUS PERMITS	5,000	3,751	5,000	-	0.0%
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	38,250	11,250	-	0.0%
0106003	300342 APPLICATION REVIEW FEE		10,660	10,000	10,000	
TOTAL CODE		76,200	178,097	91,200	15,000	19.7%
63	ANIMAL CONTROL					
0106300	300436 ANIMAL CONTROL REVENUE	2,300	2,307	2,300	-	0.0%
TOTAL ANIMAL CONTROL		2,300	2,307	2,300	-	0.0%
64	HEALTH AND HUMAN SERVICES					
0106402	300203 GENERAL ASSIST - STATE REIMB	21,000	10,814	21,000	-	0.0%
0106404	300491 GENERAL ASSIST. - MISC	1,000	2,422	1,000	-	0.0%
TOTAL HEALTH AND HUMAN SERVICES		22,000	13,236	22,000	-	0.0%
66	PUBLIC WORKS					
0106601	300110 STREET OPENING PERMITS	2,500	3,450	3,500	1,000	40.0%
0106601	300112 POSTED RD OPERATING PERMIT FEE	200	-	200	-	0.0%
0106602	300201 DOT ROAD ASSISTANCE - URIP	130,000	152,836	130,000	-	0.0%
0106604	300490 MISCELLANEOUS REVENUES	14,000	11,706	12,000	(2,000)	-14.3%
0106701	300111 LANDFILL PERMITS	1,125	927	1,125	-	0.0%
0106703	300319 DISPOSAL AREA USER FEES	18,000	18,600	18,000	-	0.0%
0106703	300320 WASTE PLANT USER FEES	4,605	4,181	4,860	255	5.5%
0106703	300339 PAYT BAG INCOME	2,000	980	2,000	-	0.0%
0106703	300340 LEAF BAGS	20	10	20	-	0.0%
0106704	300437 MRRA REIMBURSEMENT	1,000	4,047	1,000	-	0.0%
TOTAL PUBLIC WORKS		173,450	196,737	172,705	(745)	-0.4%
67	PLANNING					
0106783	300314 CONTRACT ZONING FEES	350	-	350	-	0.0%
0106783	300315 FILL & GRADING PLAN FEES	150	-	150	-	0.0%
0106783	300316 HOME DAY CARE FEES	75	-	75	-	0.0%
0106783	300317 SITE PLAN FEES	1,000	1,900	1,000	-	0.0%
0106783	300318 SUBDIVISION FEES	250	-	250	-	0.0%
TOTAL PLANNING		1,825	1,900	1,825	-	0.0%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Estimated	\$\$ Change	% Change
69	MISCELLANEOUS PROGRAMS					
0106902	300200 STATE REVENUE SHARING	2,250,000	2,741,815	3,124,500	874,500	38.9%
0106902	300205 BETE REIMBURSEMENT FROM STATE	400,000	498,818	450,000	50,000	12.5%
0106902	300210 HOMESTEAD EXEMPTION REIMB	818,026	657,794	718,090	(99,936)	-12.2%
0106902	300211 VETERANS EXEMPTION REIMB	8,500	-	8,500	-	0.0%
0106902	300213 TREE GROWTH EXEMPTION REIMB	400	-	500	100	25.0%
0106902	300215 SOLAR PANEL REIMB FROM STATE	500	65	500	-	0.0%
0106904	300003 PYMTS IN LIEU OF TAXES (PILOT)	42,000	45,729	42,000	-	0.0%
0106904	300438 CABLE TV CONTRACT	115,000	106,570	100,000	(15,000)	-13.0%
0106904	300439 PARKING LOT LEASES	6,866	8,924	8,911	2,045	29.8%
0106904	300490 MISCELLANEOUS REVENUES	5,000	23,516	5,000	-	0.0%
TOTAL MISCELLANEOUS PROGRAMS		3,646,292	4,083,231	4,458,001	811,709	22.3%
71	PARKS & RECREATION					
0107103	300310 OUTSIDE EXTRAS	3,400	2,518	3,400	-	0.0%
0107103	300322 AUDITORIUM RENTAL	7,800	14,224	9,800	2,000	25.6%
0107103	300335 INTERNET ACCESS FEES	140	108	140	-	0.0%
0107113	300323 CEMETERY FEES & LOTS SALES	15,000	24,875	17,500	2,500	16.7%
0107114	300444 WATERFRONT PARK RENTAL REVENUE	125	-	125	-	0.0%
0107114	300444 DOYLE FIELD REVENUE	10,000	10,073	10,000	-	0.0%
0107123	300324 AFTER SCHOOL PROGRAM	210,000	185,007	200,000	(10,000)	-4.8%
0107123	300325 SPECIAL EVENTS	8,000	10,565	9,000	1,000	12.5%
0107123	300326 SPRING PROGRAM/LEAGUE	12,150	14,270	11,850	(300)	-2.5%
0107123	300327 SUMMER PROGRAM/LEAGUE	153,200	133,928	164,000	10,800	7.0%
0107123	300328 FALL PROGRAM/LEAGUE	14,800	25,168	16,050	1,250	8.4%
0107123	300329 WINTER PROGRAM/LEAGUE	13,500	12,808	13,500	-	0.0%
0107124	300490 MISCELLANEOUS REVENUES	200	826	200	-	0.0%
0107133	300330 MUNI SWIMMING POOL ADMISS FEES	3,200	2,374	3,200	-	0.0%
TOTAL PARKS & RECREATION		451,515	436,743	458,765	7,250	1.6%
72	LIBRARY					
0107203	300302 PASSPORTS	14,000	14,283	14,770	770	5.5%
0107203	300305 COPY/PRINTER/FAX CHARGES	2,220	1,903	2,220	-	0.0%
0107203	300331 NON-RESIDENT FEES	900	1,725	1,500	600	66.7%
0107204	300410 SALE OF ASSETS		425	450	450	
0107204	300420 CONTRIBUTIONS / DONATIONS	2,500	2,157	2,500	-	0.0%
0107204	300445 FINES / LOST BOOKS	1,100	847	1,100	-	0.0%
TOTAL LIBRARY		20,720	21,340	22,540	1,820	8.8%

ACCOUNT #	DESCRIPTION	FY2024 Approved	FY24 YTD a/o 5.23.24	FY2025 Estimated	\$\$ Change	% Change
97	OPERATING TRANSFERS IN					
0109700 300860	AMORTIZED DEBT SERVICE	515	515	515	-	0.0%
0109700 300890	MGMT & OVERHD FEES - FROM WPCF	112,044	102,711	116,724	4,680	4.2%
0109700 300891	MGMT & OVERHD FEES - FROM WATR	98,532	90,313	102,492	3,960	4.0%
0109700 300894	TIF SPECIAL PROJECT FUND	743,517	-	731,031	(12,486)	-1.7%
0109700 300895	IMPACT FEE REVENUE	13,000	-	-	(13,000)	-100.0%
0109700 300896	RESERVE FUNDS		47,025	28,760	28,760	
TOTAL OPERATING TRANSFERS IN		967,608	240,564	979,522	11,914	1.2%
98	USE OF FUND BALANCE					
0109800 300901	FUND BALANCE - UNDESIGNATED	545,000	-	545,000	-	0.0%
TOTAL USE OF FUND BALANCE		545,000	-	545,000	-	0.0%
TOTAL CITY GENERAL FUND		8,467,093	8,085,845	9,570,711	1,103,618	13.0%

FUND BALANCE

Fund Balance Recommendation for FY2025 Budget

We are recommending the City include \$545,000 of Fund Balance to support the FY2025 municipal budget, which is unchanged from the FY2024 budget. As the table at the end of this section shows, we expect to end this current fiscal year with a slight increase in Fund Balance, which means we didn't need to utilize any of the FY2024 budgeted funds.

We estimate that the City will end FY2024 with an Unassigned Fund Balance of \$9.5 million, which is an increase of \$500,000 from the end of FY23. This \$9.5 million would represent 20.0% (about 73 days' worth) of anticipated FY2024 operating expenses of \$47,500,000. Using \$545,000 of Fund Balance in FY25 could drop this to about 18.8% (69 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.

However, given the economic turmoil and uncertainty the country has been facing, industry experts have increased the recommended fund balance to closer to 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 2019 to 2024 (000s)						
	Fiscal Year Ending					
	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24
FUND BALANCE		(restated)				(estimated)
Unassigned	\$4,735	\$4,885	\$6,193	\$7,435	\$8,995	\$9,495
Non-spendable,restricted,committed	\$1,600	\$2,495	\$3,172	\$4,034	\$2,996	\$2,519
TOTAL FUND BALANCE	\$6,335	\$7,380	\$9,366	\$11,469	\$11,991	\$12,014
Operating Expenditures	\$37,271	\$39,889	\$40,169	\$41,015	\$43,204	\$45,200
Gross Revenues	\$37,457	\$40,932	\$42,155	\$43,118	\$43,726	\$47,000
Unassgn. Fund Balance as % of Op. Exp.	12.7%	12.2%	15.4%	18.1%	20.8%	21.0%
Total Fund Balance as % of Gross Rev.	16.9%	18.0%	22.2%	26.6%	27.4%	25.6%

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 2025**

Executive Summary

Capital Spending Request

Land, Buildings and Improvements	\$ 381,500
Roads and other Infrastructure	\$ 1,418,000
Vehicles and Equipment	<u>\$ 600,887</u>
Total	\$ 2,400,387

Proposed Funding

TIF Funds	\$ 110,000
ARPA Funds	\$ 20,100
Reallocated and Carryover CIP Funds	\$ 326,287
New Bond	<u>\$ 1,944,000</u>
Total	\$ 2,400,387

Highlights of FY2025 Proposed Capital Spending

The FY25 CIP proposal again 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.

Some of the highlights of the FY2025 capital plan include the following:

- ◆ Continued investment in the City's roadways and associated infrastructure. The FY25 CIP includes \$1,418,000 for the resurfacing of Pierce Road, lower Elm Street, and sections of State Street and Parkway South as well as completion of our annual residential paving program and preliminary work required for several other future reconstruction and repaving projects.
- ◆ Support for the City's parks and recreation facilities, including the rehabilitation of Fling Street Park and replacement of two vehicles used by park maintenance staff. The FY25 CIP also includes funding for improvements to the Ferris Community Center, such as repairs to the back roof area, new lighting for the Veteran's Walkway, an LED lighting upgrade for the gym, and rehabilitation of the pool's bathhouse.
- ◆ Use of \$20,100 in American Rescue Plan Act (ARPA) funds left over after the purchase of the street sweeper to help fund replacement of computer workstations for the Police Department's Patrol Division.
- ◆ Additional TIF funds for the construction of Riverwalk Trail parking on Hardy Street as well as for the Indian Trail amphitheater project to allow construction of the stage as part of phase one.

Impact on Taxes & Debt Service

The \$1,944,000 in bond financing associated with the proposed capital plan would require approximately \$277,435 in debt service starting in FY2026. This represents \$199,675 in principal and an estimated \$77,760 in interest, assuming a 4% interest rate. This debt service would translate to approximately \$0.28 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 FY2026 will cover 95% of this amount.

Reading and Understanding the CIP Spreadsheets

The CIP spreadsheet showing the line item detail of proposed spending for FY25 through FY29 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). “FY2024 Carryfwd” is the expected unspent monies from last year’s budget for that line item. Finally, the “FY2025 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.

CIP Basics

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 the Waterfront Development Plan that led to the eventual construction of the Riverwalk Trail, 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 2025**

Project Descriptions

EQUIPMENT -- \$600,887 TOTAL

Police Cruiser - \$61,000 Funds replacement of one of the City's oldest marked cruisers. Includes funds to mark and equip vehicle for patrol use.

Police Unmarked - \$55,000 Funds replacement of one of the City's oldest unmarked police vehicles. Includes funds to equip vehicle for patrol use.

Police Computer Replacement - \$28,000 Replacement of the workstations used by Patrol Officers. Current computers are average of 5 years old and have had minor upgrades through lifetime. Extended warranties are ending in FY25, and the expansion of software used by Patrol officers are requiring workstations with higher build specs to work efficiently. This will cover replacement of 12 workstations. We are proposing to fund the majority of this project with \$20,100 in American Rescue Plan Act (ARPA) funds left over after the purchase of the sweeper.

Public Works Pickup - \$40,000 Replacement of unit #404, a 2015 F150 pickup truck. Other than our 2012 crew cab pickup truck #407, unit #404 is the oldest pickup in the Public Works fleet, and it actually have considerably more miles on it than #407.

Public Works Multiuse - \$195,000 Replacement of unit #431 a 2017 Freightliner dump truck with plow and basin cleaning boom. The current unit #431 would actually remain in the fleet as a spare and unit #434, which is our current spare truck, would be retired with this purchase.

Public Works Mini-Loader - \$160,000 Replacement of unit #419 a 2013 Trackless sidewalk plow. In years past, we have always used Trackless machines for plowing and sweeping sidewalks and mowing roadsides. With the introduction of mini-loaders that are even more versatile, cost less upfront, and are cheaper to repair, we have now moved towards the mini-loaders for these tasks.

State x Washington Pedestrian Buttons - \$9,387 Using the funds leftover after installation of the new camera system at this intersection to upgrade the pedestrian buttons to ADA compliant buttons.

Parks and Rec Pickup Replacement - \$40,000 Funds the replacement of unit # 641, a 2014 Ford F-150 pickup truck. This vehicle was scheduled for replacement last year and was pushed back due to budget constraints. Now, this truck cannot pass inspection without additional body work. The truck is used primarily during the summer months to move crew and equipment to various work sites around the city.

Parks and Rec Athletic Fields UTV - \$12,500

This would fund the replacement of our 2013 John Deere Gator Utility Cart. This piece of equipment is used extensively around the City moving personnel, equipment, and materials to job sites along with collecting trash and working on projects along the waterfront.

MINOR STRUCTURES AND RENOVATIONS -- \$226,500 TOTAL

Public Safety Building Improvements - \$15,000

Recurring funding used for improvements and capital replacements needed to maintain the building in acceptable condition.

Fling Street Playground - \$30,000

This project would complete the rehabilitation of Fling Street Park that began with funding approved by the City Council in the spring. Work would include removing some of the paved paths, creating more green space and play area, potentially replacing a small portion of fencing, and adding new play equipment, picnic tables and benches.

Pool Bathhouse Rehabilitation - \$20,000

Install a new water service entry. Paint bathhouse and replace aging translucent plastic roof panels.

Ferris Community Center Rehabilitation - \$50,000

It has been 25 years since the last major upgrades of the Brewer Auditorium, now known as the Ferris Community Center. Many systems are at or near their useful lifespans and showing signs of wear. This project would commission an engineering study of the facility to provide recommendations and cost estimates for work needed to maintain this important community asset for the next 25+ years.

Ferris Center Gym Lighting - \$19,000

Project would upgrade gymnasium lighting to more efficient LED lighting. This is the anticipated full cost; we hope to qualify for assistance with a rebate program. Efficiency Maine is currently reviewing this potential rebate program. Payback is estimated at about 3 years.

Ferris Center Building Improvements - \$10,000

Recurring funding used for improvements and capital replacements needed to maintain the building in acceptable condition. Projects would include masonry work, flooring and repairs to front entry roofs.

Ferris Center Roof Repair - \$70,000

This project would repair the two smaller flat roofs at the back of the building that are prone to leaking. Maintenance call last year has made improvements, but it was recommended at that time to address the roofs in the near future due to water leaking behind the rubber membrane.

Ferris Center Veteran's Walkway - \$12,500

The lights on the Veteran's Walkway in front of the Community Center are now seventeen years old and showing considerable age. In addition to providing security and lighting the walkway, these lights also illuminate the American flag, the State flag, and the memorial stone.

PAVING PROJECTS/STREET RECONSTRUCTION -- \$1,348,000 TOTAL

Paving- \$250,000
program.

Funds the City's annual street paving

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 Full Depth Mill - \$30,000

This project will do spot repairs on areas of failing base pavement. This is a project in preparation for the paving project that MDOT will be completing in this section of roadway in 2025.

Parkway South Resurface - \$95,000

City's 10% matching funds for the MDOT project that will resurface Parkway South from Wilson Street to I-395. Construction estimated for 2024.

Pierce Road Resurface MPI - \$280,000

City's 30% share of this project to resurface Pierce Road. This project will resurface the roadway, replace failing storm drain, and add spot pedestrian improvements. This is an MDOT Municipal Partnership Initiative (MPI) project, with the state contributing \$679,000 of the estimated \$970,000 project cost.

State Street Resurface - \$178,000

City's 10% matching funds for the MDOT project that will resurface State Street from Eastern Avenue to the Penobscot Bridge. Construction estimated for 2024.

Elm Street Resurface MPI - \$90,000

City's 50% share of this project to resurface the lower portion of this street from the train tracks to South Main Street. This is an MDOT Municipal Partnership Initiative (MPI) project, with the state contributing \$90,000 of the estimated \$180,000 project cost.

Tibbets St Guardrail and Curb - \$25,000

This project will install a replacement section of guardrail and new curbing to address erosion issues. Public Works plans to complete the ground work associated with these repairs.

Pleasant St Reconstruction and Stormdrain - \$350,000

This project will add a closed storm drainage system to Pleasant Street which will also drain the road subgrade to alleviate poor drainage in the area. The additional road drainage will extend the life of the roadway moving forward. After storm drainage is installed, this project will reconstruct Pleasant Street.

Maple Street Soil Testing - \$15,000

Testing of soil samples in the Maple Street right of way in anticipation of reconstruction of this roadway in a future CIP.

MAJOR STRUCTURES -- \$225,000 TOTAL

City Hall Infrastructure – \$35,000

Recurring funding used for improvements and capital replacements needed to maintain the building in acceptable condition. In addition to addressing persistent heating issues, significant plaster work is needed in the interior, particularly around the window frames and casements throughout the building.

Storm Drainage Improvements – Lambert Road – \$70,000

This project will install storm drain improvements to address water sitting on both sides of the roadway causing damage to the road subgrade in two different locations. This project is in preparation for MaineDOT paving this section of roadway in 2025.

Trail Public Parking – \$100,000

The estimated cost to construct the new parking area at Hardy Street, which will include widening of the road, is \$300,000. These funds will supplement the \$200,000 approved for this work as part of the FY24 CIP. 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 – \$10,000

Approved as part of the FY24 CIP, design and engineering for this project is near completion and construction is anticipated in fall 2024/spring 2025. This additional funding will allow the stage to be installed in this phase rather than waiting for the next phase. Funded with TIF.

FY2025 Capital Improvement Program

Section H
CIP Funding Summary

City of Brewer -- CIP Funding Reallocations

MUNIS Account #			Beginning	Proposed	Ending
Org	Obj	FUNDING SOURCES	Balance	Reallocation	Balance
0510130	551004	Tech Computer Hardware	8,575	(8,505)	70
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay	94,285	(94,000)	285
0510113	551614	Wilson St Resurface	5,090	(5,089)	1
0510113	551638	N MAIN (WILS to STATE) MPI	45,081	(45,081)	0
0510113	551640	66500 STATE ST MPI (EASTERN-MULLEN)	63,250	(63,250)	0
0510113	551644	PAVING-Dirigo, Sparks, Grntpt (part), Bartlett Resurface	7,702	(7,702)	0
0510113	551645	Parker Street (Middle) Reconstruction	17,802	(17,801)	1
0510123	551648	Public Works Fuel Tank Repairs	7,082	(7,081)	1
0510133	551352	#426 International CV515 plow/sander	1,490	(1,490)	-
0510124	551451	AUDITORIUM - PLAYGROUND REHAB	16,234	(5,000)	11,234
0510124	551458	Auditorium Generator	1,760	(1,760)	-
0510134	551429	Riding Mower	240	(240)	-
0510134	551448	Automatic Floor Scrubber	801	(801)	-
0510133	551316	00478 Signal Coordination	46,282	(15,000)	31,282
0510140	551090	CIP-Unallocated Reserve	97,284	(44,100)	53,184
Total Funds to be Reallocated				<u>(316,900)</u>	

City of Brewer -- CIP Funding Reallocations

Org	Obj	PROPOSED USES	USE	SOURCE
0510132	551200	Police Cruiser	61,000	
0510113	551640	66500 STATE ST MPI (EASTERN-MULLEN)		61,000
			61,000	61,000
0510132	551213	Police Computer Replacement	7,900	
0510123	551648	Public Works Fuel Tank Repairs		7,081
0510134	551448	Automatic Floor Scrubber		801
0510140	551090	CIP-Unallocated Reserve		18
			7,900	7,900
0510133	551603	#404 GMC Pickup (old #413)	40,000	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		22,500
0510113	551644	PAVING-Dirigo, Sparks, Grntpt (part), Bartlett Resurface		7,702
0510133	551352	#426 International CV515 plow/sander		1,490
0510124	551451	AUDITORIUM - PLAYGROUND REHAB		5,000
0510124	551458	Auditorium Generator		1,760
0510140	551090	CIP-Unallocated Reserve		1,548
			40,000	40,000
0510133	551350	#431 Public Works Multiuse	24,000	
0510113	551638	N MAIN (WILS to STATE) MPI		24,000
			24,000	24,000
0510134	551445	Parks and Rec - UTV	12,500	
0510113	551614	Wilson St Resurface		5,089
0510113	551638	N MAIN (WILS to STATE) MPI		7,411
			12,500	12,500
0510122	551229	Public Safety Building Improvements	15,000	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		15,000
			15,000	15,000
0510124	551400	Ferris Center Gym Floor Lighting	19,000	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		19,000
			19,000	19,000
0510124	551427	Ferris Center Building Improvements	10,000	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		10,000
			10,000	10,000
0510124	551426	Ferris Center Veteran's Walkway	12,500	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		12,500
			12,500	12,500
0510113	551328	66xxx Eastern Ave Full Depth Mill	30,000	
0510113	551638	N MAIN (WILS to STATE) MPI		13,670
0510113	551640	66500 STATE ST MPI (EASTERN-MULLEN)		2,250
0510113	551645	Parker Street (Middle) Reconstruction		14,080
			30,000	30,000

City of Brewer -- CIP Funding Reallocations

Org	Obj	PROPOSED USES	USE	SOURCE
Maple Street Reconstruction (Soil Testing)			15,000	
0510113	551328	66518 Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay		15,000
			<u>15,000</u>	<u>15,000</u>
0510113 551600 665xx Storm Drainage Imprvmt--Lambert Road			70,000	
0510130	551004	Tech Computer Hardware		8,505
0510113	551645	Parker Street (Middle) Reconstruction		3,721
0510134	551429	Riding Mower		240
0510133	551316	00478 Signal Coordination		15,000
0510140	551090	CIP-Unallocated Reserve		42,534
			<u>70,000</u>	<u>70,000</u>
TOTAL			<u>316,900</u>	<u>316,900</u>

FY2025 Five-Year Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2024 CARRYFWD	CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
EQUIPMENT													
CITY HALL													
COMPUTER HARDWARE & SOFTWARE	various	5	various	65,000	13,000								
ENERGY EFFICIENCY EQUIP & IMPRVMTS	2009	10	2019	25,000	2,500	0				25,000	40,000	7,500	
PARKING LOT LIGHT IMPROVEMENTS	2013	15	2028	25,000	1,667								
COPIERS	2019	5	2024	25,000	5,000	0					25,000	25,000	
COUNCIL CHAMBER HYBRID MTG TECH	2022	6	2028	15,000	2,500	3							
SURVEILLANCE SYSTEM	2013	5	2018	8,000	1,600	0					10,000	15,000	
GIS-ORTHOIMAGERY	2014	5	2019	12,500	1900	4				12,500			10,000
GIS-UPDATES / IMPLEMENTATION	2015	5	2020	28,000	5,600	0						28,000	
CITY HALL TOTALS							0	0	0	37,500	75,000	75,500	10,000
PUBLIC SAFETY													
POLICE CRUISER	annual	5	annual	61,000	61,000								
POLICE UNMARKED/ADMIN VEHICLES	various	10	various	55,000	55,000		realloc		61,000	62,000	63,000	64,000	65,000
POLICE RADIO REPEATER	2017	10	2027	10,000	1,000	2			55,000	55,000		55,000	
POLICE COMPUTER SERVERS	various	5	various	20,000	8,000						10,000		
POLICE COMPUTER REPLACEMENT	various	5	various		12,000		ARPA/realloc				20,000		
POLICE FORENSICS SYSTEM	2017	5	2022	13,000	2,600	0			28,000		35,000		
POLICE TASERS	2018	5	2023	12,000	2,400	0				15,000		12,000	
POLICE USE OF FORCE SIMULATOR	2015	8	2023	30,000	3,750					30,000			
FIRE P/U UTILITY W PLOW	2018	10	2028	44,000	4,400	3						44,000	
FIRE PIERCE LADDER TRUCK #305	2001	20	2028	1,400,000	70,000	3						1,400,000	
FIRE STAFF VEHICLE	2019	10	2029	35,000	3,500	4				46,000			
FIRE Gas meters to detect natural gases	2016	10	2026	5,000	500					5,000			
FIRE HOSE	2018	10	2028	20,000	2,000							20,000	
PUBLIC SAFETY TOTALS							0	0	144,000	213,000	128,000	1,595,000	120,000
PUBLIC WORKS DEPARTMENT													
PICKUP/LIGHT TRUCKS													
#402 FORD F-150 (2017)	2017	8	2025	35,000	4,375	0							
#409 Ford F-150 (4x4 2015 old Code truck)	2015	8	2023	35,000	4,375	0					35,000		
#415 FORD F350 IT DUMP	2017	10	2027	55,000	5,500	2					35,000		
#412 1998 CHEV. 3500HD RACK TK	2002	8	2010	60,000	7,500	0					55,000		
#407 FORD F-250 CREW CAB (2012)	2020	8	2028	50,000	6,250	3				60,000			
#405 FORD F150 PICKUP	2020	8	2028	35,000	4,375	3				50,000			
#404 GMC PICKUP (old #413)	2015	8	2023	40,000	5,000	0			40,000			35,000	
PLOW TRUCKS, ETC													
#431 STERLIN MULTI USE	2017	8	2025	195,000	24,375	0			195,000				
#445 INTERNATIONAL TRACTOR	1999	10	2009	90,000	9,000	0							90,000
#422 WESTERN STAR 4700 WHEELER	2013	8	2021	145,000	18,125	0							145,000
#423 INTERNTL 7300SFA DUMP	2020	8	2028	150,000	18,750	3							
#439 STERLING PLOW/SANDER	2018	8	2026	140,000	17,500	1				140,000		150,000	
#433 FREIGHTLINER PLOW/ SANDER	2017	10	2027	130,000	13,000	2					130,000		
#434 STERLING SL7500 PLOW/SANDER	2015	8	2023	140,000	17,500	0							
#424 FREIGHTLINER 108SD DUMP	2022	8	2030	160,000	20,000	5							

FY2025 Five-Year Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2024 CARRYFWD	CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
EXCAVATORS/BACKHOES													
SKIDSTEER LOADER #440 - TRACK MODEL	2019	10	2029	65,000	6,500	4							65,000
#432 CASE 580 BACKHOE/LOADER	2018	8	2026	130,000	16,250	1				130,000			
#436 CASE 721B LOAD	2016	8	2024	170,000	21,250	0				170,000			
HYUNDAI HL757-9 LOADER #435	2021	8	2029	150,000	18,750	4							150,000
OTHER EQUIPMENT													
RAVO VACUUM SWEEPER #449	2019	8	2027	215,000	26,875	2					215,000		
#419 TRACKLSS MT5 SIDEWALK PLOW	2013	10	2023	160,000	16,000	0	BOND		160,000				
INGERSOLL ROLLER #451	2019	10	2029	25,000	2,500	4							30,000
LOWBED TRAILER #443	2007	20	2027	32,000	1,600	2					32,000		
1998 rebuilt LANDFILL COMPACTOR #421	2012	15	2027	150,000	10,000	2					150,000		
BRINE TANK	2017	10	2027	20,000	2,000	2					20,000		
MOBILE HEAVY LIFT SYSTEM	2016	10	2026	50,000	5,000	1				50,000			
FLAIL MOWER HEAD	2018	10	2028	10,000	1,000	3					10,000		
PUBLIC WORKS TOTALS													
								0	395,000	600,000	672,000	195,000	480,000
TRAFFIC SIGNALS - Parkway S/Wilson Intersection (BACTS proj 10% share WIN: 026356.00)													
Parkway South Pedestrian Safety Project - MDOT Heads Up 80/20										25,000			
TRAFFIC SIGNAL BATTERY BACKUPS										35,000			
State & North Main Signal Mast Arm Replacement (city share)										30,000			
State & Washington Intersection										50,000			
LED STREET LIGHTS	2018	20	2038	420,000	21,000	13		9,387	9,387	25,613	20,000	20,000	20,000
SIGNAL-LIGHTS TOTALS													
								9,387	9,387	185,613	20,000	20,000	20,000
ENGINEERING EQUIPMENT													
ENGINEERING PICKUP (2019 Toyota Highland	2020	8	2028	40,000	5,000	3						40,000	
WIDE FORMAT SCANNER/PRINTER	2017	10	2027	15,000	1,500	2					15,000		
ENGINEERING TOTALS													
								0	0	0	15,000	40,000	0
PARKS, CEMETERIES & RECREATION VEHICLES													
REC FORD F150 1/2 TON PICKUP	2014	8	2022	40,000	5,000	0	realloc		40,000	0			
4x4 PICKUP WITH PLOW	2017	8	2025	45,000	5,625	0				45,000			
REC #640 FORD F150 CREWCAB	2020	8	2028	30,000	3,750	3						30,000	
MOWERS & OTHER EQUIPMENT													
60" KUBOTA RIDING MOWER	2017	8	2025	15,000	1,875	0							
TOPDRESSER	1997	25	2022	15,000	600	0				15,000			
ATHLETIC FIELD PRO GROOMER	2017	8	2025	6,000	750	0					6,000		
60" RIDING MOWER--WOODLAWN	2018	7	2025	12,000	1,714	0							
60" RIDING MOWER - KUBOTA (622)	2015	7	2022	14,000	2,000	0				12,000			15,000
WALK BEHIND MOWER	2015	7	2022	7,000	1,000	0							8,000
COPIER	2019	8	2027	5,000	625	2					5,000		
UTIL VEHICLE_ATHLETIC FIELDS (604)	2013	9	2022	12,500	1,389	0	realloc		12,500				
UTILITY VEHICLE_ATHLETIC FIELDS	2017	9	2026	12,500	1,389	1					12,500		
PARKS, CEMETERIES & RECREATION TOTALS													
								0	52,500	87,000	23,500	30,000	23,000

FY2025 Five-Year Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2024 CARRYFWD	CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
LIBRARY COMPUTER REPLACEMENT	various	5	various		5,000							10,000	
EQUIPMENT TOTALS								9,387	600,887	1,123,113	933,500	1,965,500	653,000

MINOR STRUCTURES & RENOVATIONS

PUBLIC SAFETY													
PUBLIC SAFETY BLDG IMPROVEMNTS							realloc		15,000		15,000		15,000
PENDLETON ST SIDEWALK RECONSTRUCTION										250,000			
GREENPT RD FACILITY - SOLAR INSTALL										500,000			
PLANNING DEPT STORAGE ROOM										100,000			
PARKS													
PARKS STORAGE GARAGE	2001	25	2026	35,000	1,400	1				35,000			
EASTERN PLAYGROUND	2008	20	2028	45,000	2,250	3				35,000		45,000	
PENDLETON RINK	2009	15	2024	30,000	2,000	0					30,000		
REPAVE SUNSET BB COURT	2016	10	2026	30,000	3,000	1				30,000			
MAPLE STREET BACKSTOP	1998	30	2028	7,500	250	3						7,500	
FLING STREET PLAYGROUND	1998	20	2024	45,000	2,250	0	BOND		30,000	12,000		12,000	
Parks Improvements													
CEMETERY													
OAK HILL PAVING	2000	15	2015	25,000	1,667	0					25,000		
OAK HILL MONUMENT REPAIR	2016	15	2031	15,000	1,000	6				15,000			
WOODLAWN PAVING	2016	10	2026	30,000	3,000	1				30,000			
WOODLAWN GARAGE	1998	30	2028	7,500	250	3						7,500	
POOL													
POOL REHABILITATION	2017	15	2032	100,000	6,667	7				100,000			
BATHHOUSE REHABILITATION	1994	25	2019	60,000	2,400	0	BOND		20,000				
RECREATION													
SCOREBOARD	2010	15	2025	16,000	1,067	0				16,000			
AUDITORIUM REHABILITATION	2000	25	2025	750,000	30,000	0	BOND		50,000	700,000			
AUDIT-REPLACE BASEMENT FLOOR	2003	25	2028	13,500	540	3						13,500	
AUD GYM FLOOR LIGHTING	2002	20	2022	16,500	825	0	realloc		19,000				
AUD HEATING SOFTWARE	2017	10	2027	17,500	1,750	2							
AUD BUILDING IMPRVMTS		10	ongoing				realloc		10,000		17,500		
AUDITORIUM ROOF REPLACEMENT	2006	20	2026	70,000	3,500	1	BOND		70,000		12,000		
AUDITORIUM PARKING LOT REPAVE	2010	15	2025	150,000	10,000	0				150,000			
AUDITORIUM WALKWAY		15					realloc		12,500				
AUD. MARQUEE UPGRADES	2015	10	2025	35,000	3,500	0				35,000			

FY2025 Five-Year Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2024 CARRYFWD	CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
LIBRARY													
LIBR IMPRVMTS-PLAYGRND,KITCHN,FENC	2009	10	2019	30,000	3,000	0							30,000
LIBR ROOF	2007	20	2027	50,000		2					50,000		
LIBR PARKING LOT	2007	10	2017	20,000		0				20,000			
LIBR PLAYGROUND	2007	10	2017	45,000		0				45,000			
LIBR SECURITY CAMERA SYSTEM	2017	10	2027	10,000		2					10,000		
MINOR STRUCTURES & RENOVATIONS TOTALS								0	226,500	2,073,000	159,500	85,500	57,000
PAVING PROJECTS/STREET RECONSTRUCTION													
PAVING		10											
GENERAL ROAD CONSTRUCTION		10					BOND		250,000	250,000	250,000	275,000	275,000
Eastern Ave full depth mill (various areas-prep for MDOT project)							BOND		35,000	65,000	65,000	65,000	65,000
PARKWAY SOUTH RESURFACE (Wilson to I-395 BACTS project 10% city share WIN: 026352)							realloc		30,000				
Pierce Rd MPI -- 70/30 split							BOND		95,000				
State Street Resurface - BACTS proj 10% share (Eastern to Penobscot Bridge) WIN 026350.00							BOND		280,000				
Elm Street (Lower) MPI -- 50/50 split - S Main to RR tracks							BOND		178,000				
Center Street Reconstruction (N Main to Somerset)							BOND		90,000	700,000			
Hillcrest-Clover-Broadlawn Sidewalk Connection to Washington St										200,000			
Tibbetts Street Guardrail and Curb							BOND		25,000				
Stone St Reconstruction and Storm Drain Replacement										465,000			
Pleasant, Central, Glenwood Sts Reconstruction & Storm Drain Replacement							BOND		350,000	200,000			
Maple Street Reconstruction							realloc		15,000	500,000			
PAVING / STREET RECONSTRUCTION TOTALS								0	1,348,000	2,380,000	315,000	340,000	390,000
MAJOR STRUCTURES													
CITY HALL INFRASTRUCTURE	1937	60	ongoing	750,000			BOND		35,000	35,000	35,000	35,000	35,000
CITY HALL-ELEVATOR	2012	15	2027	300,000	20,000	2					300,000		
BREWER BUSINESS PARK													
Park Phase I Development (roads, utilities, stormwater for approx 20+ lots)													
Improvements to Access Roads--incl GrnPt Rd										2,000,000			
Improvements to Access Road Intersections										200,000			
CDD LANDFILL - CLOSING			2020	680,000						50,000	125,000	300,000	
CDD LANDFILL - OPEN NEW			2016	150,000						120,000	875,000		
PUBLIC WORKS GARAGE--WASHBAY													300,000
Storm Drain - City Wide Evaluation										150,000			
Storm Drain Slipline-S Main at Dirigo School (400 ft sectic	50									725,000			
Storm Drain Replacement-Lynn Ave	50									150,000			
Storm Drainage Improvement--Lambert Rd (two areas)							realloc/unalloc		70,000				

FY2025 Five-Year Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE YEAR	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2024 CARRYFWD	CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
WATERFRONT													
TRAIL SECURITY SYSTEM	2014	5										50,000	
TRAIL PUBLIC PARKING							TIF		100,000				
INDIAN TRAIL PARK AMPHITHEATER							TIF		10,000				
BUSINESS DEVELOPMT REVOLV LOAN FUND										50,000	50,000		
WATERFRONT TOTAL								0	110,000	50,000	50,000	50,000	0
MAJOR STRUCTURES TOTALS								0	215,000	1,280,000	3,585,000	885,000	835,000
CIP BOND FINANCING COST							BOND		10,000	10,000	10,000	10,000	10,000
CIP GRAND TOTAL								9,387	2,400,387	6,866,113	5,003,000	3,286,000	1,945,000

CIP FUNDING

REALLOCATED CIP FUNDS	272,800
UNALLOCATED CIP (FUND BALANCE)	44,100
CARRYFORWARD ALLOCATED CIP	9,387
TIF SPECIAL PROJECT FUNDS	110,000
GRANTS/REIMBURSEMENTS	20,100 ARPA
Subtotal Funding	456,387
PROPERTY TAXES / BOND REQUIRED	1,944,000
Grand Total CIP Funding	2,400,387

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 2024 State Valuation for Brewer is \$983,200,000. The maximum allowable General Fund debt would be 7.5% of this amount, or \$73,740,000. General fund debt on June 30, 2024 will be \$14,194,830, or 1.4%, of Brewer's State Valuation, a decrease of 0.2% from last year. Water Pollution Control Facility debt on June 30, 2024 will be \$9,380,193, or 1.0%, and Water Department debt will be \$9,712,821, or 1.0%.

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.

<u>Date of Action</u>	<u>Rating</u>	<u>Action</u>	<u>Date of Action</u>	<u>Rating</u>	<u>Action</u>
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
6/30/2024

Fiscal Year	2004	2004	2005	2006SRF	2006A	2006B&C	2008B	2009CIP	2011C Go	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	2024	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	MMBB	
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	138,000	2,008,082
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	138,000	1,765,642
2027					31,350	22,550	18,250	15,000	70,800	11,700	9,000	44,964	43,442	132,850	255,335	141,989	84,500	375,000	230,200	138,000	1,624,930
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	138,000	1,417,958
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	138,000	1,321,106
2030								15,000	70,800	11,700	9,000	48,772	19,541	32,000	82,265	89,400	71,500	360,000	211,800	134,000	1,175,778
2031									70,800	11,700	9,000	50,213	19,541	32,000	82,265		71,500	370,000	211,800	134,000	1,052,819
2032									70,800	11,700	9,000	1,600	19,541	32,000	82,270			305,000	176,800	134,000	729,025
2033										11,700	9,000	1,600	13,375	32,000	45,550			305,000	176,800	134,000	683,475
2034										11,700	9,000	1,600	13,375	32,000				315,000	35,000		405,975
2035											9,000	1,600	13,375	32,000				325,000	35,000		406,975
2036												1,600	13,375	32,000				335,000	35,000		415,375
2037													13,375	32,000					35,000		35,000
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

Fiscal Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	
FY25																					12,186,749
FY26																					10,421,127
FY27																					8,796,197
FY28																					7,378,239
FY29																					6,057,133

City of Brewer
Summary of Interest Debt Maturities - General Fund
6/30/2024

Fiscal Year	2004	2004	2004	2005	2005	2006SRF	2006A	2006B&C	2008B	2009CIP	2011C GO	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	2024	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	MMBB	TOTAL
2025	30	26	-	333	1,174	1,166	940	475	-	7,311	3,757	4,403	12,235	7,946	16,935	40,281	12,003	7,127	184,325	76,502	42,939	419,434	
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	40,610	375,074	
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	35,349	328,579	
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	30,260	285,001	
2029									0	2,368	2,310	2,252	4,699	4,317	8,764	13,216	2,530	3,022	123,650	48,061	25,501	240,689	
2030									0	1,908	1,907	1,929	3,017	3,759	7,867	8,655	854	2,102	105,150	41,409	20,916	199,472	
2031										793	1,495	1,593	1,235	3,174	6,912	5,939		1,097	86,150	35,055	16,287	159,730	
2032										0	1,076	1,248	276	2,567	5,910	3,096			75,350	28,680	11,651	129,854	
2033											649	897	216	2,041	4,871	823			56,850	22,784	7,001	96,132	
2034											216	541	155	1,602	3,806				41,600	17,365	2,338	67,623	
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	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

FY25	30	26	499	2,174	1,944	1,652	-	26,648	20,614	21,625	45,706	44,527	95,087	151,332	36,468	28,952	1,022,525	456,424	189,913	2,146,146
FY26	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	149,303	1,749,317
FY27	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	113,955	1,401,417
FY28	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	83,694	1,099,913
FY29	0	0	0	0	0	0	0	5,069	7,653	8,641	9,722	19,546	43,058	31,729	3,384	6,220	429,125	222,272	58,193	844,612

City of Brewer
Total Maturity (Principal & Interest) - General Fund
6/30/2024

Fiscal Year	Principal	Interest	Total	Chg from Prior Yr
2025	2,008,062	419,434	2,427,496	259,203
2026	1,765,642	375,074	2,140,716	(286,780)
2027	1,624,930	328,579	1,953,509	(187,207)
2028	1,417,958	285,001	1,702,959	(250,551)
2029	1,321,106	240,689	1,561,795	(141,163)
2030	1,175,778	199,472	1,375,250	(186,545)
2031	1,052,819	159,730	1,212,549	(162,701)
2032	942,711	129,854	1,072,565	(139,984)
2033	729,025	96,132	825,157	(247,408)
2034	683,475	67,623	751,098	(74,059)
2035	405,975	49,893	455,868	(295,230)
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)
TOTAL	14,194,831	2,449,913	16,644,744	

**BREWER SCHOOL DEPARTMENT
FY2025 PROPOSED EXPENDITURE BUDGET**

BUDGET LINE	FY25 BUDGET	FY24 BUDGET	INCREASE/ (DECREASE)	%
Personnel	\$ 19,017,857	\$ 17,953,016	\$ 1,064,841	5.9%
Supplies & Services	1,285,036	1,326,888	(41,852)	-3.2%
Buildings & Grounds	2,580,060	2,573,777	6,283	0.2%
Transportation	870,802	843,360	27,442	3.3%
Supt/Administration	751,823	729,941	21,882	3.0%
Out of District	659,200	373,000	286,200	76.7%
Capital Outlay	498,200	164,300	333,900	203.2%
Trustees	2,969,536	2,797,502	172,034	6.1%
	\$ 28,632,514	\$ 26,761,784	\$ 1,870,730	7.0%

**BREWER SCHOOL DEPARTMENT
FY2025 PROPOSED REVENUE BUDGET**

CATEGORY	FY25 BUDGET	FY24 BUDGET	INCREASE/ (DECREASE)	%
City Appropriation	\$ 9,021,169	\$ 8,174,660	\$ 846,509	10.4%
State Subsidy	13,923,839	13,437,557	486,282	3.6%
H.S. Tuition	2,490,417	2,641,600	(151,183)	-5.7%
H.S. Special Ed Tuition	325,000	275,000	50,000	18.2%
H.S. Transitional Advantage Program	225,000	173,641	51,359	29.6%
JROTC Reimbursement	84,700	69,000	15,700	22.8%
Gate Receipts	17,500	15,000	2,500	16.7%
Athletic Fees	5,000	5,000	-	0.0%
Rental Receipts	1,000	1,000	-	0.0%
Miscellaneous	40,000	40,000	-	0.0%
Transfer in from Capital Reserve Fund	250,000	-	250,000	100.0%
Carry Forward from Fund Balance	2,248,889	1,929,326	319,563	16.6%
	\$ 28,632,514	\$ 26,761,784	\$ 1,870,730	7.0%

**BREWER SCHOOL DEPARTMENT
FY2025 PROPOSED EXPENSE BUDGET
SECOND READING - 05.06.2024**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$ CHANGE	% CHANGE
01 PERSONNEL						
10000213	1010	BCS NURSE SALARIES	72,888.00	82,626.00	\$ 9,738.00	13.4%
10000213	1180	NURSE ASSISTANT SALARY	34,607.00	37,084.00	\$ 2,477.00	7.2%
10000213	1200	BCS NURSE SUB SALARIES	3,420.00	3,580.00	\$ 160.00	4.7%
10000213	2010	BCS NURSE BASIC INSURANCE	96.00	110.00	\$ 14.00	14.6%
10000213	2030	BCS NURSE SUB BENEFITS	342.00	358.00	\$ 16.00	4.7%
10000213	2080	NURSE ASSISTANT BASIC INS	202.00	50.00	\$ (152.00)	-75.2%
10000213	2110	BCS NURSE HEALTH INSURANCE	17,418.00	17,962.00	\$ 544.00	3.1%
10000213	2111	BCS NURSE DENTAL INSURANCE	535.00	561.00	\$ 26.00	4.9%
10000213	2180	NURSE ASSISTANT HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
10000213	2181	NURSE ASSISTANT DENTAL INS	535.00	561.00	\$ 26.00	4.9%
10000213	2210	BCS NURSE MEDICARE	1,057.00	1,198.00	\$ 141.00	13.3%
10000213	2280	NURSE ASSISTANT MEDICARE	502.00	538.00	\$ 36.00	7.2%
10000213	2310	BCS NURSE MEPEERS	3,258.00	3,693.00	\$ 435.00	13.4%
10000213	2380	NURSE ASSISTANT MEPEERS	1,547.00	1,658.00	\$ 111.00	7.2%
10000213	2610	BCS NURSE UNEMPLOYMENT	82.00	88.00	\$ 6.00	7.3%
10000213	2680	BCS NURSE ASST UNEMPLOYMENT	39.00	39.00	\$ -	0.0%
10000213	2710	BCS NURSE WORKERS COMP	357.00	409.00	\$ 52.00	14.6%
10000213	2780	NURSE ASSISTANT WORKERS COMP	169.00	184.00	\$ 15.00	8.9%
10000213	2810	BCS NURSE MAINE FMLA	-	207.00	\$ 207.00	100.0%
10000213	2880	BCS NURSE ASSISTANT MAINE FMLA	-	93.00	\$ 93.00	100.0%
10000221	1040	DIR OF INSTR SALARY	40,372.00	72,980.00	\$ 32,608.00	80.8%
10000221	1180	DIR OF INSTR SECRETARY SALARY	21,724.00	24,408.00	\$ 2,684.00	12.4%
10000221	2040	DIR OF INSTR MSRS BASIC INS	53.00	96.00	\$ 43.00	81.1%
10000221	2041	DIR OF INSTR DISABILITY INS	340.00	340.00	\$ -	0.0%
10000221	2080	DIR OF INSTR SEC BASIC INS	127.00	150.00	\$ 23.00	18.1%
10000221	2140	DIR OF INSTR HEALTH INS	4,356.00	6,737.00	\$ 2,381.00	54.7%
10000221	2141	DIR OF INSTR DENTAL INS	718.00	1,130.00	\$ 412.00	57.4%
10000221	2180	DIR OF INSTR SEC HEALTH INS	10,270.00	10,590.00	\$ 320.00	3.1%
10000221	2181	DIR OF INSTR SEC DENTAL INS	214.00	224.00	\$ 10.00	4.7%
10000221	2240	DIR OF INSTR MEDICARE	585.00	1,058.00	\$ 473.00	80.9%
10000221	2280	DIR OF INSTR SEC MEDICARE	315.00	354.00	\$ 39.00	12.4%
10000221	2340	DIR OF INSTR MEPEERS	1,805.00	3,262.00	\$ 1,457.00	80.7%
10000221	2380	DIR OF INSTR SECRETARY MEPEERS	2,216.00	2,416.00	\$ 200.00	9.0%
10000221	2640	DIR OF INSTR UNEMPLOYMENT	46.00	77.00	\$ 31.00	67.4%
10000221	2680	DIR OF INSTR SECRETARY UNEMP	25.00	26.00	\$ 1.00	4.0%
10000221	2740	DIR OF INSTR WORKERS COMP	198.00	361.00	\$ 163.00	82.3%
10000221	2780	DIR OF INSTR SECRETARY W/C	106.00	121.00	\$ 15.00	14.2%
10000221	2840	DIR OF INSTR MAINE FMLA	-	182.00	\$ 182.00	100.0%
10000221	2880	DIR OF INSTR SECRETARY ME FMLA	-	61.00	\$ 61.00	100.0%
10001131	9100	FOOD SERVICE SUBSIDY	3,500.00	3,500.00	\$ -	0.0%
10002500	1040	SPEC ED DIRECTOR SALARY	110,007.00	124,704.00	\$ 14,697.00	13.4%
10002500	1050	ASST SPED DIRECTOR SALARY	95,569.00	99,392.00	\$ 3,823.00	4.0%
10002500	1180	SPEC ED SECRETARY SALARY	37,250.00	38,742.00	\$ 1,492.00	4.0%
10002500	2040	SPEC ED DIRECTOR BASIC INS	147.00	165.00	\$ 18.00	12.2%
10002500	2041	SPEC ED DIRECTOR DISABILITY IN	127.00	132.00	\$ 5.00	3.9%
10002500	2050	ASST SPED DIRECTOR BASIC INS	425.00	425.00	\$ -	0.0%
10002500	2051	ASST SPED DIRECTOR DISABILITY	425.00	425.00	\$ -	0.0%
10002500	2080	SPECIAL ED SECRETARY BASIC INS	219.00	234.00	\$ 15.00	6.8%
10002500	2140	SPEC ED DIRECTOR HEALTH INS	25,674.00	5,000.00	\$ (20,674.00)	-80.5%
10002500	2141	SPEC ED DIRECTOR DENTAL INS	1,795.00	1,884.00	\$ 89.00	5.0%
10002500	2150	ASST SPED DIRECTOR HEALTH INS	21,523.00	22,196.00	\$ 673.00	3.1%
10002500	2151	ASST SPED DIRECTOR DENTAL INS	535.00	561.00	\$ 26.00	4.9%
10002500	2180	SPEC ED SECRETARY HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
10002500	2181	SPEC ED SECRETARY DENTAL INS	535.00	561.00	\$ 26.00	4.9%
10002500	2240	SPEC ED DIRECTOR MEDICARE	1,595.00	1,808.00	\$ 213.00	13.4%
10002500	2250	ASST SPED DIRECTOR MEDICARE	1,386.00	1,441.00	\$ 55.00	4.0%
10002500	2280	SPEC ED SECRETARY MEDICARE	540.00	562.00	\$ 22.00	4.1%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
10002500	2340	SPEC ED DIRECTOR MEPERS	4,917.00	5,574.00	\$ 657.00	13.4%
10002500	2350	ASST SPED DIRECTOR MEPERS	4,272.00	4,443.00	\$ 171.00	4.0%
10002500	2380	SPEC ED SECRETARY MEPERS	3,799.00	3,835.00	\$ 36.00	0.9%
10002500	2640	SPEC ED DIRECTOR UNEMPLOYMENT	124.00	132.00	\$ 8.00	6.5%
10002500	2650	ASST SPED DIRECTOR UNEMPLOYMEN	108.00	105.00	\$ (3.00)	-2.8%
10002500	2680	SPEC ED SECRETARY UNEMPLOYMNT	42.00	41.00	\$ (1.00)	-2.4%
10002500	2740	SPEC ED DIRECTOR WORK COMP	538.00	617.00	\$ 79.00	14.7%
10002500	2750	ASST SPED DIRECTOR WORKERS COM	468.00	492.00	\$ 24.00	5.1%
10002500	2780	SPEC ED SECRETARY WORKERS COMP	182.00	192.00	\$ 10.00	5.5%
10002500	2840	SPEC ED DIRECTOR MAINE FMLA	-	312.00	\$ 312.00	100.0%
10002500	2850	ASST SPED DIRECTOR MAINE FMLA	-	248.00	\$ 248.00	100.0%
10002500	2880	SPEC ED SECRETARY MAINE FMLA	-	97.00	\$ 97.00	100.0%
10002500	9000	SPECIAL EDUCATION CONTINGENCY	25,000.00	50,000.00	\$ 25,000.00	100.0%
10002910	1010	K8 G&T TEACHER SALARY	51,390.00	53,526.00	\$ 2,136.00	4.2%
10002910	1040	K8 G&T ADMIN SALARIES	10,093.00	10,497.00	\$ 404.00	4.0%
10002910	2010	K8 G&T TEACHER BASIC INS	58.00	61.00	\$ 3.00	5.2%
10002910	2040	K8 G&T ADMIN BASIC INS	15.00	15.00	\$ -	0.0%
10002910	2041	K8 G&T ADMIN DISABILITY INS	42.50	42.50	\$ -	0.0%
10002910	2110	K8 G&T TEACHER HEALTH INS	8,709.00	8,981.00	\$ 272.00	3.1%
10002910	2111	K8 G&T TEACHER DENTAL INS	268.00	281.00	\$ 13.00	4.9%
10002910	2140	K8 G&T ADMIN HEALTH INS	1,089.00	1,123.00	\$ 34.00	3.1%
10002910	2141	K8 G&T ADMIN DENTAL INS	180.00	188.00	\$ 8.00	4.4%
10002910	2210	K8 G&T TEACHER MEDICARE	745.00	776.00	\$ 31.00	4.2%
10002910	2240	K8 G&T ADMIN MEDICARE	146.00	152.00	\$ 6.00	4.1%
10002910	2310	K8 G&T TEACHER MEPERS	2,246.00	2,339.00	\$ 93.00	4.1%
10002910	2340	K8 G&T ADMIN MEPERS	451.00	469.00	\$ 18.00	4.0%
10002910	2610	K8 G&T TEACHER UNEMPLOYMENT	58.00	57.00	\$ (1.00)	-1.7%
10002910	2640	K8 G&T ADMIN UNEMPLOYMENT	11.00	11.00	\$ -	0.0%
10002910	2710	K8 G&T TEACHER WORKERS COMP	251.00	265.00	\$ 14.00	5.6%
10002910	2740	K8 G&T ADMIN WORKERS COMP	49.00	52.00	\$ 3.00	6.1%
10002910	2810	K8 G&T TEACHER MAINE FMLA	-	134.00	\$ 134.00	100.0%
10002910	2840	K8 G&T ADMIN MAINE FMLA	-	26.00	\$ 26.00	100.0%
10004311	1010	K8 SPEC ED SUM SCH TEACHERS	28,850.00	30,025.00	\$ 1,175.00	4.1%
10004311	1020	K8 SPEC ED SUM SCH ED TECHS	18,200.00	18,600.00	\$ 400.00	2.2%
10004311	2010	K8 SPEC ED SUM SCH TEACHER BEN	1,400.00	1,975.00	\$ 575.00	41.1%
10004311	2020	K8 SPEC ED SUM SCH ET BENEFITS	1,050.00	1,400.00	\$ 350.00	33.3%
10036216	1010	K8 OCC THERAPIST SALARIES	129,814.00	150,498.00	\$ 20,684.00	15.9%
10036216	2010	K8 OCC THERAPIST BASIC INS	173.00	199.00	\$ 26.00	15.0%
10036216	2110	K8 OCC THERAPIST HEALTH INS	44,930.00	46,333.00	\$ 1,403.00	3.1%
10036216	2111	K8 OCC THERAPIST DENTAL INS	936.00	982.00	\$ 46.00	4.9%
10036216	2210	K8 OCC THERAPIST MEDICARE	1,882.00	2,183.00	\$ 301.00	16.0%
10036216	2310	K8 OCC THERAPIST MEPERS	5,803.00	6,727.00	\$ 924.00	15.9%
10036216	2610	K8 OCC THERAPIST UNEMPLOYMENT	147.00	160.00	\$ 13.00	8.8%
10036216	2710	K8 OCC THERAPIST WORKERS COMP	635.00	745.00	\$ 110.00	17.3%
10036216	2810	K8 OCC THERAPIST MAINE FMLA	-	376.00	\$ 376.00	100.0%
10036231	1010	K8 SPEECH THERAPIST SALARY	211,552.00	222,312.00	\$ 10,760.00	5.1%
10036231	1200	K8 SPEECH THERAPIST SUB SALARY	4,950.00	5,625.00	\$ 675.00	13.6%
10036231	2010	K8 SPEECH THERAPIST BASIC IN	281.00	296.00	\$ 15.00	5.3%
10036231	2030	K8 SPEECH THERAPIST SUB BENEFIT	495.00	563.00	\$ 68.00	13.7%
10036231	2110	K8 SPEECH THERAPIST HEALTH	64,615.00	66,634.00	\$ 2,019.00	3.1%
10036231	2111	K8 SPEECH THERAPIST DENTAL	1,070.00	1,122.00	\$ 52.00	4.9%
10036231	2210	K8 SPEECH THERAPIST MEDICARE	3,068.00	3,224.00	\$ 156.00	5.1%
10036231	2310	K8 SPEECH THERAPIST MEPERS	9,456.00	9,937.00	\$ 481.00	5.1%
10036231	2610	K8 SPEECH THERAPIST UNEMPLOY	239.00	236.00	\$ (3.00)	-1.3%
10036231	2710	K8 SPEECH THERAPIST WORK CMP	1,035.00	1,100.00	\$ 65.00	6.3%
10036231	2810	K8 SPEECH THERAPIST ME FMLA	-	556.00	\$ 556.00	100.0%
11000200	1180	HS SECRETARY SALARIES	165,244.00	180,586.00	\$ 15,342.00	9.3%
11000200	1200	HS SECRETARY SUB SALARIES	2,448.00	2,520.00	\$ 72.00	2.9%
11000200	2030	HS SECRETARY SUB BENEFITS	245.00	252.00	\$ 7.00	2.9%
11000200	2080	HS SECRETARY BASIC INS	922.00	1,050.00	\$ 128.00	13.9%
11000200	2180	HS SECRETARY HEALTH INS	63,052.00	34,966.00	\$ (28,086.00)	-44.5%
11000200	2181	HS SECRETARY DENTAL INS	1,782.00	2,429.00	\$ 647.00	36.3%
11000200	2280	HS SECRETARY MEDICARE	2,396.00	2,618.00	\$ 222.00	9.3%
11000200	2380	HS SECRETARY MEPERS	16,855.00	17,878.00	\$ 1,023.00	6.1%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$ CHANGE	% CHANGE
11000200	2680	HS SECRETARY UNEMPLOYMENT	187.00	192.00	\$ 5.00	2.7%
11000200	2780	HS SECRETARY WORKERS COMP	809.00	894.00	\$ 85.00	10.5%
11000200	2880	HS SECRETARY MAINE FMLA	-	451.00	\$ 451.00	100.0%
11000241	1040	HS PRINCIPAL SALARIES	110,339.00	114,753.00	\$ 4,414.00	4.0%
11000241	1050	HS ASST PRINCIPAL SALARY	89,708.00	103,667.00	\$ 13,959.00	15.6%
11000241	2040	HS PRINCIPAL BASIC INS	147.00	152.00	\$ 5.00	3.4%
11000241	2041	HS PRINCIPAL DISABILITY INS	425.00	425.00	\$ -	0.0%
11000241	2050	HS ASST PRINCIPAL BASIC INS	119.00	137.00	\$ 18.00	15.1%
11000241	2051	HS ASST PRINCIP DISABILITY INS	425.00	425.00	\$ -	0.0%
11000241	2140	HS PRINCIPAL HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
11000241	2141	HS PRINCIPAL DENTAL INS	1,073.00	1,126.00	\$ 53.00	4.9%
11000241	2150	HS ASST PRINCIPAL HEALTH INS	25,674.00	22,196.00	\$ (3,478.00)	-13.5%
11000241	2151	HS ASST PRINCIPAL DENTAL INS	1,795.00	1,884.00	\$ 89.00	5.0%
11000241	2240	HS PRINCIPAL MEDICARE	1,600.00	1,664.00	\$ 64.00	4.0%
11000241	2250	HA ASST PRINCIPAL MEDICARE	1,301.00	1,503.00	\$ 202.00	15.5%
11000241	2340	HS PRINCIPAL MEPERS	4,932.00	5,129.00	\$ 197.00	4.0%
11000241	2350	HS ASST PRINCIPAL MEPERS	4,010.00	4,634.00	\$ 624.00	15.6%
11000241	2640	HS PRINCIPAL UNEMPLOYMENT	125.00	122.00	\$ (3.00)	-2.4%
11000241	2650	HS ASST PRINCIPAL UNEMPLOY	101.00	110.00	\$ 9.00	8.9%
11000241	2740	HS PRINCIPAL WORKERS COMP	540.00	568.00	\$ 28.00	5.2%
11000241	2750	HS ASST PRINC WORKERS COMP	439.00	513.00	\$ 74.00	16.9%
11000241	2840	HS PRINCIPAL MAINE FMLA	-	287.00	\$ 287.00	100.0%
11000241	2850	HS ASST PRINCIPAL MAINE FMLA	-	259.00	\$ 259.00	100.0%
11000260	1010	HS ATH DIRECTOR SALARIES	97,640.00	101,546.00	\$ 3,906.00	4.0%
11000260	1500	HS ATHLETIC STIPENDS	265,325.00	264,850.00	\$ (475.00)	-0.2%
11000260	2000	HS ATHLETIC STIPEND BENEFITS	20,297.00	20,261.00	\$ (36.00)	-0.2%
11000260	2010	HS ATH DIRECTOR BASIC INS	129.00	135.00	\$ 6.00	4.7%
11000260	2011	HS ATH DIRECTOR DISABILITY INS	425.00	425.00	\$ -	0.0%
11000260	2110	HS ATH DIRECTOR HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
11000260	2111	HS ATH DIRECTOR DENTAL INS	535.00	561.00	\$ 26.00	4.9%
11000260	2210	HS ATH DIRECTOR MEDICARE	1,416.00	1,472.00	\$ 56.00	4.0%
11000260	2310	HS ATH DIRECTOR MEPERS	4,365.00	4,539.00	\$ 174.00	4.0%
11000260	2610	HS ATH DIRECTOR UNEMPLOYMENT	110.00	108.00	\$ (2.00)	-1.8%
11000260	2710	HS ATH DIRECTOR WORKERS COMP	478.00	503.00	\$ 25.00	5.2%
11000260	2810	HS ATH DIRECTOR MAINE FMLA	-	254.00	\$ 254.00	100.0%
11001201	1010	HS SECONDARY INSTRUCTION	-	165,869.00	\$ 165,869.00	100.0%
11001201	1020	HS REGULAR ED TECH SALARIES	22,452.00	27,459.00	\$ 5,007.00	22.3%
11001201	1210	HS REGULAR ED TUTOR SALARIES	22,325.00	23,513.00	\$ 1,188.00	5.3%
11001201	2010	HS REG TEACHER BASIC INS	-	220.00	\$ 220.00	100.0%
11001201	2020	HS REGULAR ED TECH BASIC INS	132.00	168.00	\$ 36.00	27.3%
11001201	2030	HS REG ED TUTOR/SUB BENEFITS	2,233.00	2,351.00	\$ 118.00	5.3%
11001201	2110	HS REG TEACHER HEALTH INS	-	44,438.00	\$ 44,438.00	100.0%
11001201	2111	HS REG TEACHER DENTAL INS	-	1,122.00	\$ 1,122.00	100.0%
11001201	2120	HS REG ED TECH HEALTH INS	4,000.00	5,667.00	\$ 1,667.00	41.7%
11001201	2121	HS REG ED TECH DENTAL INS	-	89.00	\$ 89.00	100.0%
11001201	2210	HS REG TEACHER MEDICARE	-	2,405.00	\$ 2,405.00	100.0%
11001201	2220	HS REG ED TECH MEDICARE	326.00	398.00	\$ 72.00	22.1%
11001201	2310	HS REG TEACHER MEPERS	-	7,414.00	\$ 7,414.00	100.0%
11001201	2320	HS REG ED TECH MEPERS	2,290.00	2,718.00	\$ 428.00	18.7%
11001201	2610	HS REG TEACHER UNEMPLOYMENT	-	176.00	\$ 176.00	100.0%
11001201	2620	HS REG ED TECH UNEMPLOYMENT	25.00	29.00	\$ 4.00	16.0%
11001201	2710	HS REGULAR TEACHER WORKER COMP	-	821.00	\$ 821.00	100.0%
11001201	2720	HS REG ED TECH WORKERS COMP	110.00	136.00	\$ 26.00	23.6%
11001201	2810	HS SECONDARY INSTR MAINE FMLA	-	415.00	\$ 415.00	100.0%
11001201	2820	HS ED TECH MAINE FMLA	-	69.00	\$ 69.00	100.0%
11001201	9000	BHS REG INSTR CONTINGENCY	25,000.00	-	\$ (25,000.00)	-100.0%
11002121	1010	SOC STUDIES TEACHER SALARIES	281,183.00	298,306.00	\$ 17,123.00	6.1%
11002121	1230	SOC STUDIES TEACH SUB SALARIES	8,250.00	9,525.00	\$ 1,275.00	15.5%
11002121	2010	SOC STUDIES TEACHER BASIC INS	374.00	397.00	\$ 23.00	6.1%
11002121	2030	SOC STUDIES SUB BENEFITS	825.00	953.00	\$ 128.00	15.5%
11002121	2110	SOC STUDIES TEACHER HEALTH INS	75,759.00	78,125.00	\$ 2,366.00	3.1%
11002121	2111	SOC STUDIES TEACH DENTAL INS	2,675.00	2,805.00	\$ 130.00	4.9%
11002121	2210	SOC STUDIES TEACHER MEDICARE	4,077.00	4,325.00	\$ 248.00	6.1%
11002121	2310	SOC STUDIES TEACHER MEPERS	12,569.00	13,334.00	\$ 765.00	6.1%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11002121	2610	SOC STUDIES TEACHER UNEMP	317.00	316.00	\$ (1.00)	-0.3%
11002121	2710	SOC STUDIES TEACHER WORK COMP	1,376.00	1,477.00	\$ 101.00	7.3%
11002121	2810	SOC STUDIES TEACHER MAINE FMLA	-	746.00	\$ 746.00	100.0%
11002230	1180	HS IT TECHNICIAN SALARIES	46,425.00	48,771.00	\$ 2,346.00	5.1%
11002230	2080	HS IT TECHNICIAN BASIC INS	271.00	294.00	\$ 23.00	8.5%
11002230	2180	HS IT TECHNICIAN HEALTH INS	4,750.00	5,000.00	\$ 250.00	5.3%
11002230	2181	HS IT TECHNICIAN DENTAL INS	535.00	561.00	\$ 26.00	4.9%
11002230	2280	HS IT TECHNICIAN MEDICARE	673.00	707.00	\$ 34.00	5.1%
11002230	2380	HS IT TECHNICIAN MEPEERS	4,735.00	4,828.00	\$ 93.00	2.0%
11002230	2680	HS IT TECHNICIAN UNEMPLOYMENT	52.00	52.00	\$ -	0.0%
11002230	2780	HS IT TECHNICIAN WORKERS COMP	227.00	241.00	\$ 14.00	6.2%
11002230	2880	HS TECH INTEGRAT MAINE FMLA	-	122.00	\$ 122.00	100.0%
11002240	1040	HS ASSESSMENT COORD SALARY	10,093.00	10,497.00	\$ 404.00	4.0%
11002240	1180	HS DATA SPECIALIST SALARY	12,543.00	14,556.00	\$ 2,013.00	16.0%
11002240	2040	HS ASSESSMENT COOR BASIC INS	15.00	15.00	\$ -	0.0%
11002240	2080	HS DATA SPECIALIST BASIC INS	75.00	90.00	\$ 15.00	20.0%
11002240	2140	HS ASSESSMENT COORD HEALTH	1,089.00	1,123.00	\$ 34.00	3.1%
11002240	2141	HS ASSESSMENT COORD DENTAL	180.00	188.00	\$ 8.00	4.4%
11002240	2180	HS DATA SPECIALIST HEALTH INS	7,702.00	7,943.00	\$ 241.00	3.1%
11002240	2181	HS DATA SPECIALIST DENTAL INS	161.00	168.00	\$ 7.00	4.3%
11002240	2240	HS ASSESSMENT COORD MEDICARE	146.00	152.00	\$ 6.00	4.1%
11002240	2280	HS DATA SPECIALIST MEDICARE	182.00	211.00	\$ 29.00	15.9%
11002240	2340	HS ASSESSMENT COORD MEPEERS	451.00	469.00	\$ 18.00	4.0%
11002240	2380	HS DATA SPECIALIST MEPEERS	1,279.00	1,441.00	\$ 162.00	12.7%
11002240	2640	HS ASSESSMENT COORD UNEMP	11.00	11.00	\$ -	0.0%
11002240	2680	HS DATA SPECIALIST UNEMP	14.00	15.00	\$ 1.00	7.1%
11002240	2740	HS ASSESSMENT COORD WORK COMP	49.00	52.00	\$ 3.00	6.1%
11002240	2780	HS DATA SPECIALIST WORK COMP	61.00	72.00	\$ 11.00	18.0%
11002240	2840	BHS ASSESSMENT COORD ME FMLA	-	26.00	\$ 26.00	100.0%
11002240	2880	BHS DATA SPECIALIST ME FMLA	-	36.00	\$ 36.00	100.0%
11002400	1210	HS HOSP/HOME TUTOR SALARY	11,525.00	11,712.50	\$ 187.50	1.6%
11002400	2030	HS HOSP/HOME TUTOR BENEFITS	1,153.00	1,171.00	\$ 18.00	1.6%
11002930	1010	HS G&T TEACHER SALARY	51,390.00	53,526.00	\$ 2,136.00	4.2%
11002930	1040	HS G&T ADMIN SALARIES	10,093.00	10,497.00	\$ 404.00	4.0%
11002930	2010	HS G&T TEACHER BASIC INS	58.00	61.00	\$ 3.00	5.2%
11002930	2040	HS G&T ADMIN BASIC INS	15.00	15.00	\$ -	0.0%
11002930	2041	HS G&T ADMIN DISABILITY INS	42.50	43.00	\$ 0.50	1.2%
11002930	2110	HS G&T TEACHER HEALTH INS	8,709.00	8,981.00	\$ 272.00	3.1%
11002930	2111	HS G&T TEACHER DENTAL INS	268.00	281.00	\$ 13.00	4.9%
11002930	2140	HS G&T ADMIN HEALTH INS	1,089.00	1,123.00	\$ 34.00	3.1%
11002930	2141	HS G&T ADMIN DENTAL INS	180.00	188.00	\$ 8.00	4.4%
11002930	2210	HS G&T TEACHER MEDICARE	745.00	776.00	\$ 31.00	4.2%
11002930	2240	HS G&T ADMIN MEDICARE	146.00	152.00	\$ 6.00	4.1%
11002930	2310	HS G&T TEACHER MEPEERS	2,246.00	2,339.00	\$ 93.00	4.1%
11002930	2340	HS G&T ADMIN MEPEERS	451.00	469.00	\$ 18.00	4.0%
11002930	2610	HS G&T TEACHER UNEMPLOYMENT	58.00	57.00	\$ (1.00)	-1.7%
11002930	2640	HS G&T ADMIN UNEMPLOYMENT	11.00	11.00	\$ -	0.0%
11002930	2710	HS G&T TEACHER WORKERS COMP	251.00	265.00	\$ 14.00	5.6%
11002930	2740	HS G&T ADMIN WORKERS COMP	49.00	52.00	\$ 3.00	6.1%
11002930	2810	HS G&T TEACHER MAINE FMLA	-	134.00	\$ 134.00	100.0%
11002930	2840	BHS G&T ADMIN MAINE FMLA	-	26.00	\$ 26.00	100.0%
11004100	1210	HS ESL TUTOR SALARIES	1,175.00	1,235.00	\$ 60.00	5.1%
11004100	2030	HS ESL TUTOR BENEFITS	118.00	124.00	\$ 6.00	5.1%
11004121	1010	SCIENCE TEACHER SALARIES	499,171.00	526,438.00	\$ 27,267.00	5.5%
11004121	1230	SCIENCE TEACHER SUB SALARIES	11,550.00	13,125.00	\$ 1,575.00	13.6%
11004121	2010	SCIENCE TEACHER BASIC INS	663.00	700.00	\$ 37.00	5.6%
11004121	2030	SCIENCE TEACHER SUB BENEFITS	1,155.00	1,313.00	\$ 158.00	13.7%
11004121	2110	SCIENCE TEACHER HEALTH INS	128,474.00	135,815.00	\$ 7,341.00	5.7%
11004121	2111	SCIENCE TEACHER DENTAL INS	3,745.00	3,927.00	\$ 182.00	4.9%
11004121	2210	SCIENCE TEACHER MEDICARE	7,238.00	7,633.00	\$ 395.00	5.5%
11004121	2310	SCIENCE TEACHER MEPEERS	22,313.00	23,532.00	\$ 1,219.00	5.5%
11004121	2610	SCIENCE TEACHER UNEMPLOYMENT	564.00	558.00	\$ (6.00)	-1.1%
11004121	2710	SCIENCE TEACHER WORKERS COMP	2,442.00	2,606.00	\$ 164.00	6.7%
11004121	2810	SCIENCE TEACHER MAINE FMLA	-	1,316.00	\$ 1,316.00	100.0%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11008121	1010	FOR LANG TEACHER SALARIES	331,475.00	354,407.00	\$ 22,932.00	6.9%
11008121	1230	FOR LANG TEACHER SUB SALARIES	6,600.00	7,500.00	\$ 900.00	13.6%
11008121	2010	FOR LANG TEACHER BASIC INS	441.00	473.00	\$ 32.00	7.3%
11008121	2030	FOR LANG TEACHER SUB BENEFITS	660.00	750.00	\$ 90.00	13.6%
11008121	2110	FOR LANG TEACHER HEALTH INS	88,817.00	91,591.00	\$ 2,774.00	3.1%
11008121	2111	FOR LANG TEACHER DENTAL INS	2,675.00	2,805.00	\$ 130.00	4.9%
11008121	2210	FOR LANG TEACHER MEDICARE	4,806.00	5,139.00	\$ 333.00	6.9%
11008121	2310	FOR LANG TEACHER MEPERS	14,817.00	15,842.00	\$ 1,025.00	6.9%
11008121	2610	FOR LANG TEACHER UNEMPLOYMENT	374.00	376.00	\$ 2.00	0.5%
11008121	2710	FOR LANG TEACHER WORKERS COMP	1,622.00	1,754.00	\$ 132.00	8.1%
11008121	2810	FOR LANG TEACHER MAINE FMLA	-	886.00	\$ 886.00	100.0%
11009501	1500	HS COCURRICULAR STIPENDS	279,976.00	344,968.00	\$ 64,992.00	23.2%
11009501	2000	HS COCURRICSTIPEND BENEFITS	18,433.00	21,632.00	\$ 3,199.00	17.4%
11010121	1010	ENGLISH TEACHER SALARIES	448,220.00	442,866.00	\$ (5,354.00)	-1.2%
11010121	1230	ENGLISH TEACHER SUB SALARIES	9,900.00	11,250.00	\$ 1,350.00	13.6%
11010121	2010	ENGLISH TEACHER BASIC INS	594.00	590.00	\$ (4.00)	-0.7%
11010121	2030	ENGLISH TEACHER SUB BENEFITS	990.00	1,125.00	\$ 135.00	13.6%
11010121	2110	ENGLISH TEACHER HEALTH INS	118,596.00	117,733.00	\$ (863.00)	-0.7%
11010121	2111	ENGLISH TEACHER DENTAL INS	3,210.00	3,455.00	\$ 245.00	7.6%
11010121	2210	ENGLISH TEACHER MEDICARE	6,499.00	6,422.00	\$ (77.00)	-1.2%
11010121	2310	ENGLISH TEACHER MEPERS	20,035.00	19,796.00	\$ (239.00)	-1.2%
11010121	2610	ENGLISH TEACHER UNEMPLOYMENT	506.00	470.00	\$ (36.00)	-7.1%
11010121	2710	ENGLISH TEACHER WORKERS COMP	2,193.00	2,192.00	\$ (1.00)	0.0%
11010121	2810	ENGLISH TEACHER MAINE FMLA	-	1,107.00	\$ 1,107.00	100.0%
11012121	1010	MATH TEACHER SALARIES	411,528.00	432,772.00	\$ 21,244.00	5.2%
11012121	1230	MATH TEACHER SUB SALARIES	9,900.00	11,250.00	\$ 1,350.00	13.6%
11012121	2010	MATH TEACHER BASIC INS	546.00	576.00	\$ 30.00	5.5%
11012121	2030	MATH TEACHER SUB BENEFITS	990.00	1,125.00	\$ 135.00	13.6%
11012121	2110	MATH TEACHER HEALTH INS	101,433.00	104,601.00	\$ 3,168.00	3.1%
11012121	2111	MATH TEACHER DENTAL INS	3,210.00	3,366.00	\$ 156.00	4.9%
11012121	2210	MATH TEACHER MEDICARE	5,967.00	6,275.00	\$ 308.00	5.2%
11012121	2310	MATH TEACHER MEPERS	18,395.00	19,345.00	\$ 950.00	5.2%
11012121	2610	MATH TEACHER UNEMPLOYMENT	465.00	459.00	\$ (6.00)	-1.3%
11012121	2710	MATH TEACHER WORKERS COMP	2,014.00	2,142.00	\$ 128.00	6.4%
11012121	2810	MATH TEACHER MAINE FMLA	-	1,082.00	\$ 1,082.00	100.0%
11014121	1010	COMP TECH TEACHER SALARIES	141,277.00	149,630.00	\$ 8,353.00	5.9%
11014121	1230	COMP TECH TEACH SUB SALARIES	3,300.00	3,750.00	\$ 450.00	13.6%
11014121	2010	COMP TECH TEACHER BASIC INS	187.00	199.00	\$ 12.00	6.4%
11014121	2030	COMP TECH TEACHER SUB BENEFITS	330.00	375.00	\$ 45.00	13.6%
11014121	2110	COMP TECH TEACHER HEALTH INS	51,348.00	52,952.00	\$ 1,604.00	3.1%
11014121	2111	COMP TECH TEACHER DENTAL INS	1,070.00	1,122.00	\$ 52.00	4.9%
11014121	2210	COMP TECH TEACHER MEDICARE	2,049.00	2,170.00	\$ 121.00	5.9%
11014121	2310	COMP TECH TEACHER MEPERS	6,315.00	6,688.00	\$ 373.00	5.9%
11014121	2610	COMP TECH TEACHER UNEMPLOYMENT	160.00	159.00	\$ (1.00)	-0.6%
11014121	2710	COMP TECH TEACH WORKERS COMP	691.00	741.00	\$ 50.00	7.2%
11014121	2810	COMP TECH TEACHER MAINE FMLA	-	374.00	\$ 374.00	100.0%
11016121	1010	HEALTH TEACHER SALARY	46,385.00	48,212.00	\$ 1,827.00	3.9%
11016121	1230	HEALTH TEACHER SUB SALARY	1,650.00	1,875.00	\$ 225.00	13.6%
11016121	2010	HEALTH TEACHER BASIC INS	62.00	65.00	\$ 3.00	4.8%
11016121	2030	HEALTH TEACHER SUB BENEFITS	165.00	188.00	\$ 23.00	13.9%
11016121	2110	HEALTH TEACHER HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
11016121	2111	HEALTH TEACHER DENTAL INS	535.00	561.00	\$ 26.00	4.9%
11016121	2210	HEALTH TEACHER MEDICARE	673.00	699.00	\$ 26.00	3.9%
11016121	2310	HEALTH TEACHER MEPERS	2,073.00	2,155.00	\$ 82.00	4.0%
11016121	2610	HEALTH TEACHER UNEMPLOYMENT	52.00	51.00	\$ (1.00)	-1.9%
11016121	2710	HEALTH TEACHER WORKERS COMP	227.00	239.00	\$ 12.00	5.3%
11016121	2810	LIFE SKL/HLTH TEACHER ME FMLA	-	121.00	\$ 121.00	100.0%
11018121	1010	MUSIC TEACHER SALARIES	81,427.00	84,702.00	\$ 3,275.00	4.0%
11018121	1230	MUSIC TEACHER SUB SALARIES	1,650.00	1,875.00	\$ 225.00	13.6%
11018121	2010	MUSIC TEACHER BASIC INS	108.00	112.00	\$ 4.00	3.7%
11018121	2030	MUSIC TEACHER SUB BENEFITS	165.00	188.00	\$ 23.00	13.9%
11018121	2110	MUSIC TEACHER HEALTH INS	19,596.00	20,208.00	\$ 612.00	3.1%
11018121	2111	MUSIC TEACHER DENTAL INS	642.00	673.00	\$ 31.00	4.8%
11018121	2210	MUSIC TEACHER MEDICARE	1,181.00	1,227.00	\$ 46.00	3.9%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11018121	2310	MUSIC TEACHER MEPERS	3,640.00	3,786.00	\$ 146.00	4.0%
11018121	2610	MUSIC TEACHER UNEMPLOYMENT	92.00	90.00	\$ (2.00)	-2.2%
11018121	2710	MUSIC TEACHER WORKERS COMP	398.00	419.00	\$ 21.00	5.3%
11018121	2810	MUSIC TEACHER MAINE FMLA	-	212.00	\$ 212.00	100.0%
11020121	1010	ART TEACHER SALARIES	165,342.00	180,696.00	\$ 15,354.00	9.3%
11020121	1230	ART TEACHER SUB SALARIES	4,950.00	5,625.00	\$ 675.00	13.6%
11020121	2010	ART TEACHER BASIC INS	199.00	219.00	\$ 20.00	10.1%
11020121	2030	ART TEACHER SUB BENEFITS	495.00	563.00	\$ 68.00	13.7%
11020121	2110	ART TEACHER HEALTH INS	64,615.00	66,634.00	\$ 2,019.00	3.1%
11020121	2111	ART TEACHER DENTAL INS	1,605.00	1,683.00	\$ 78.00	4.9%
11020121	2210	ART TEACHER MEDICARE	2,397.00	2,620.00	\$ 223.00	9.3%
11020121	2310	ART TEACHER MEPERS	6,681.00	7,338.00	\$ 657.00	9.8%
11020121	2610	ART TEACHER UNEMPLOYMENT	187.00	192.00	\$ 5.00	2.7%
11020121	2710	ART TEACHER WORKERS COMP	809.00	894.00	\$ 85.00	10.5%
11020121	2810	ART TEACHER MAINE FMLA	-	452.00	\$ 452.00	100.0%
11022121	1010	PHYS ED TEACHER SALARIES	168,266.00	176,535.00	\$ 8,269.00	4.9%
11022121	1230	PHYS ED TEACHER SUB SALARIES	3,300.00	3,750.00	\$ 450.00	13.6%
11022121	2010	PHYS ED TEACHER BASIC INS	205.00	215.00	\$ 10.00	4.9%
11022121	2030	PHYS ED TEACHER SUB BENEFITS	330.00	375.00	\$ 45.00	13.6%
11022121	2110	PHYS ED TEACHER HEALTH INS	14,889.00	16,229.00	\$ 1,340.00	9.0%
11022121	2111	PHYS ED TEACHER DENTAL INS	1,070.00	1,122.00	\$ 52.00	4.9%
11022121	2210	PHYS ED TEACHER MEDICARE	2,440.00	2,560.00	\$ 120.00	4.9%
11022121	2310	PHYS ED TEACHER MEPERS	7,436.00	7,801.00	\$ 365.00	4.9%
11022121	2610	PHYS ED TEACHER UNEMPLOYMENT	190.00	187.00	\$ (3.00)	-1.6%
11022121	2710	PHYS ED TEACHER WORKERS COMP	823.00	874.00	\$ 51.00	6.2%
11022121	2810	PHYS ED TEACHER MAINE FMLA	-	441.00	\$ 441.00	100.0%
11024022	1010	HS LIBRARY SALARIES	55,003.00	41,314.00	\$ (13,689.00)	-24.9%
11024022	1020	HS LIBRARY ED TECH SALARIES	18,260.00	19,548.00	\$ 1,288.00	7.1%
11024022	1200	HS LIBRARIAN SUB SALARIES	1,650.00	875.00	\$ (775.00)	-47.0%
11024022	2010	HS LIBRARY BASIC INS	74.00	55.00	\$ (19.00)	-25.7%
11024022	2020	HS LIBRARY ED TECH BASIC INS	25.00	26.00	\$ 1.00	4.0%
11024022	2030	HS LIBRARY SUB BENEFITS	165.00	88.00	\$ (77.00)	-46.7%
11024022	2110	HS LIBRARY HEALTH INS	9,032.00	5,615.00	\$ (3,417.00)	-37.8%
11024022	2111	HS LIBRARY DENTAL INS	357.00	281.00	\$ (76.00)	-21.3%
11024022	2120	HS LIBRARY ED TECH HEALTH INS	5,445.00	5,615.00	\$ 170.00	3.1%
11024022	2121	HS LIBRARY ED TECH DENTAL INS	268.00	281.00	\$ 13.00	4.9%
11024022	2210	HS LIBRARY MEDICARE	798.00	599.00	\$ (199.00)	-24.9%
11024022	2220	HS LIBRARY ED TECH MEDICARE	265.00	283.00	\$ 18.00	6.8%
11024022	2310	HS LIBRARY MEPERS	2,459.00	1,847.00	\$ (612.00)	-24.9%
11024022	2320	HS LIBRARY ED TECH MEPERS	816.00	874.00	\$ 58.00	7.1%
11024022	2610	HS LIBRARY UNEMPLOYMENT	62.00	44.00	\$ (18.00)	-29.0%
11024022	2620	HS LIBRARY ED TECH UNEMP	21.00	21.00	\$ -	0.0%
11024022	2710	HS LIBRARY WORKERS COMP	269.00	205.00	\$ (64.00)	-23.8%
11024022	2720	HS LIBRARY ED TECH WORK COMP	89.00	97.00	\$ 8.00	9.0%
11024022	2810	HS LIBRARY MAINE FMLA	-	103.00	\$ 103.00	100.0%
11024022	2820	HS LIBRARY ED TECH MAINE FMLA	-	49.00	\$ 49.00	100.0%
11026021	1010	HS GUIDANCE SALARIES	169,801.00	165,973.00	\$ (3,828.00)	-2.3%
11026021	1040	HS GUIDANCE DIRECTOR SALARY	88,868.00	93,311.00	\$ 4,443.00	5.0%
11026021	2010	HS GUIDANCE BASIC INS	227.00	222.00	\$ (5.00)	-2.2%
11026021	2040	HS GUIDANCE DIRECTOR BASIC INS	117.00	124.00	\$ 7.00	6.0%
11026021	2110	HS GUIDANCE HEALTH INS	12,279.00	10,000.00	\$ (2,279.00)	-18.6%
11026021	2111	HS GUIDANCE DENTAL INS	624.00	561.00	\$ (63.00)	-10.1%
11026021	2140	HS GUIDANCE DIRECTOR HEALTH IN	4,000.00	5,000.00	\$ 1,000.00	25.0%
11026021	2141	HS GUIDANCE DIRECTOR DENTAL IN	535.00	561.00	\$ 26.00	4.9%
11026021	2210	HS GUIDANCE MEDICARE	2,462.00	2,407.00	\$ (55.00)	-2.2%
11026021	2240	HS GUIDANCE DIRECTOR MEDICARE	1,289.00	1,353.00	\$ 64.00	5.0%
11026021	2310	HS GUIDANCE MEPERS	7,590.00	7,419.00	\$ (171.00)	-2.3%
11026021	2340	HS GUIDANCE DIRECTOR MEPERS	3,972.00	4,171.00	\$ 199.00	5.0%
11026021	2610	HS GUIDANCE UNEMPLOYMENT	192.00	176.00	\$ (16.00)	-8.3%
11026021	2640	HS GUIDANCE DIRECTOR UNEMP	100.00	99.00	\$ (1.00)	-1.0%
11026021	2710	HS GUIDANCE WORKERS COMP	831.00	822.00	\$ (9.00)	-1.1%
11026021	2740	HS GUIDANCE DIRECTOR WRK COMP	435.00	462.00	\$ 27.00	6.2%
11026021	2810	HS GUIDANCE MAINE FMLA	-	415.00	\$ 415.00	100.0%
11026021	2840	HS GUIDANCE DIRECTOR ME FMLA	-	233.00	\$ 233.00	100.0%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11028021	1010	BHS NURSE SALARIES	72,888.00	98,211.00	\$ 25,323.00	34.7%
11028021	1200	BHS NURSE SUB SALARY	4,500.00	4,700.00	\$ 200.00	4.4%
11028021	2010	BHS NURSE BASIC INSURANCE	96.00	110.00	\$ 14.00	14.6%
11028021	2030	BHS NURSE SUB BENEFITS	450.00	470.00	\$ 20.00	4.4%
11028021	2110	BHS NURSE HEALTH INSURANCE	10,889.00	11,229.00	\$ 340.00	3.1%
11028021	2111	BHS NURSE DENTAL INSURANCE	535.00	561.00	\$ 26.00	4.9%
11028021	2210	BHS NURSE MEDICARE	1,057.00	1,424.00	\$ 367.00	34.7%
11028021	2310	BHS NURSE MEPERS	3,258.00	4,292.00	\$ 1,034.00	31.7%
11028021	2610	BHS NURSE UNEMPLOYMENT	82.00	104.00	\$ 22.00	26.8%
11028021	2710	BHS NURSE WORKERS COMP	357.00	486.00	\$ 129.00	36.1%
11028021	2810	BHS NURSE MAINE FMLA	-	246.00	\$ 246.00	100.0%
11034121	1010	ALPHA TEACHER SALARIES	149,401.00	158,431.00	\$ 9,030.00	6.0%
11034121	1020	ALPHA ED TECH SALARIES	-	31,617.00	\$ 31,617.00	100.0%
11034121	1230	ALPHA TEACHER SUB SALARIES	300.00	1,750.00	\$ 1,450.00	483.3%
11034121	2010	ALPHA TEACHER BASIC INS	198.00	210.00	\$ 12.00	6.1%
11034121	2020	ALPHA ED TECH BASIC INS	-	42.00	\$ 42.00	100.0%
11034121	2030	ALPHA SUB BENEFITS	30.00	175.00	\$ 145.00	483.3%
11034121	2110	ALPHA TEACHER HEALTH INS	43,092.00	44,438.00	\$ 1,346.00	3.1%
11034121	2111	ALPHA TEACHER DENTAL INS	1,070.00	1,122.00	\$ 52.00	4.9%
11034121	2120	ALPHA ED TECH HEALTH INS	-	11,229.00	\$ 11,229.00	100.0%
11034121	2121	ALPHA ED TECH DENTAL INS	-	561.00	\$ 561.00	100.0%
11034121	2210	ALPHA TEACHER MEDICARE	2,166.00	2,297.00	\$ 131.00	6.0%
11034121	2220	ALPHA ED TECH MEDICARE	-	458.00	\$ 458.00	100.0%
11034121	2310	ALPHA TEACHER MEPERS	6,678.00	7,082.00	\$ 404.00	6.0%
11034121	2320	ALPHA ED TECH MEPERS	-	1,413.00	\$ 1,413.00	100.0%
11034121	2610	ALPHA TEACHER UNEMPLOYMENT	169.00	168.00	\$ (1.00)	-0.6%
11034121	2620	ALPHA ED TECH UNEMPLOYMENT	-	784.00	\$ 784.00	100.0%
11034121	2710	ALPHA TEACHER WORKERS COMP	731.00	34.00	\$ (697.00)	-95.3%
11034121	2720	ALPHA ED TECH WORKERS COMP	-	157.00	\$ 157.00	100.0%
11034121	2810	ALPHA TEACHER MAINE FMLA	-	396.00	\$ 396.00	100.0%
11034121	2820	ALPHA ED TECH ME FMLA	-	79.00	\$ 79.00	100.0%
11036201	1010	HS RESOURCE RM TEACHER SALARY	367,320.00	363,911.00	\$ (3,409.00)	-0.9%
11036201	1020	HS RESOURCE RM ED TECH SALARY	75,189.00	78,191.00	\$ 3,002.00	4.0%
11036201	1230	HS RESOURCE RM TEACHER SUB SAL	6,600.00	7,500.00	\$ 900.00	13.6%
11036201	1231	HS RESOURCE RM ED TECH SUB SAL	3,000.00	3,300.00	\$ 300.00	10.0%
11036201	2010	HS RESOURCE RM TEACHER BASIC	488.00	484.00	\$ (4.00)	-0.8%
11036201	2020	HS RESOURCE RM ED TECH BASIC	100.00	106.00	\$ 6.00	6.0%
11036201	2030	HS RESOURCE RM TUTOR/SUB BENEF	960.00	1,080.00	\$ 120.00	12.5%
11036201	2110	HS RESOURCE RM TEACH HEALTH	86,033.00	93,876.00	\$ 7,843.00	9.1%
11036201	2111	HS RESOURCE RM TEACHER DENTAL	2,675.00	2,805.00	\$ 130.00	4.9%
11036201	2120	HS RESOURCE RM ED TECH HEALTH	47,197.00	48,672.00	\$ 1,475.00	3.1%
11036201	2121	HS RESOURCE RM ED TECH DENTAL	1,070.00	1,122.00	\$ 52.00	4.9%
11036201	2210	HS RESOURCE RM TEACHER MEDICAR	5,326.00	5,277.00	\$ (49.00)	-0.9%
11036201	2220	HS RESOURCE RM ED TECH MEDICAR	1,090.00	1,134.00	\$ 44.00	4.0%
11036201	2310	HS RESOURCE RM TEACHER MEPERS	16,419.00	16,267.00	\$ (152.00)	-0.9%
11036201	2320	HS RESOURCE RM ED TECH MEPERS	3,361.00	3,495.00	\$ 134.00	4.0%
11036201	2610	HS RESOURCE RM TEACHER UNEMP	415.00	386.00	\$ (29.00)	-7.0%
11036201	2620	HS RESOURCE RM ED TECH UNEMP	85.00	83.00	\$ (2.00)	-2.4%
11036201	2710	HS RESOURCE RM TEACHER W/C	1,797.00	1,801.00	\$ 4.00	0.2%
11036201	2720	HS RESOURCE RM ED TECH W/C	368.00	387.00	\$ 19.00	5.2%
11036201	2810	HS RESOURCE RM TEACHER ME FMLA	-	910.00	\$ 910.00	100.0%
11036201	2820	HS RESOURCE RM ED TECH ME FMLA	-	195.00	\$ 195.00	100.0%
11036210	1010	HS SOCIAL WORKER SALARY	78,177.00	87,627.00	\$ 9,450.00	12.1%
11036210	2010	HS SOCIAL WORKER BASIC INS	104.00	116.00	\$ 12.00	11.5%
11036210	2110	HS SOCIAL WORKER HEALTH INS	1,000.00	1,250.00	\$ 250.00	25.0%
11036210	2210	HS SOCIAL WORKER MEDICARE	1,134.00	1,271.00	\$ 137.00	12.1%
11036210	2310	HS SOCIAL WORKER MEPERS	3,495.00	3,917.00	\$ 422.00	12.1%
11036210	2610	HS SOCIAL WORKER UNEMPLOYMENT	88.00	93.00	\$ 5.00	5.7%
11036210	2710	HS SOCIAL WORKER WORKERS COMP	383.00	434.00	\$ 51.00	13.3%
11036210	2810	HS SOCIAL WORKER MAINE FMLA	-	219.00	\$ 219.00	100.0%
11036221	1010	HS SELF CONTAINED TEACH SALARY	159,489.00	90,065.00	\$ (69,424.00)	-43.5%
11036221	1020	HS SELF CONT ED TECH SALARIES	285,506.00	324,883.00	\$ 39,377.00	13.8%
11036221	1230	HS SELF CONT TEACH SUB SALARY	3,300.00	3,750.00	\$ 450.00	13.6%
11036221	1231	HS SELF CONT ED TECH SUB SALAR	13,500.00	16,500.00	\$ 3,000.00	22.2%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11036221	2010	HS SELF CONTAINED TEACHER BASI	211.00	120.00	\$ (91.00)	-43.1%
11036221	2020	HS SELF CONT ED TECH BASIC	716.00	1,097.00	\$ 381.00	53.2%
11036221	2030	HS SELF CONT TUTOR/SUB BENEFIT	1,680.00	2,025.00	\$ 345.00	20.5%
11036221	2110	HS SELF CONT TEACHER HEALTH	29,674.00	5,000.00	\$ (24,674.00)	-83.2%
11036221	2111	HS SELF CONT TEACHER DENTAL	535.00	-	\$ (535.00)	-100.0%
11036221	2120	HS SELF CONT ED TECH HEALTH	129,949.00	154,209.00	\$ 24,260.00	18.7%
11036221	2121	HS SELF CONT ED TECH DENTAL	4,280.00	5,049.00	\$ 769.00	18.0%
11036221	2210	HS SELF CONT TEACHER MEDICARE	2,313.00	1,306.00	\$ (1,007.00)	-43.5%
11036221	2220	HS SELF CONT ED TECH MEDICARE	4,140.00	4,711.00	\$ 571.00	13.8%
11036221	2310	HS SELF CONTAINED TEACHER MEPE	7,129.00	4,026.00	\$ (3,103.00)	-43.5%
11036221	2320	HS SELF CONT ED TECH MEPERS	16,932.00	19,934.00	\$ 3,002.00	17.7%
11036221	2610	HS SELF CONT TEACH UNEMPLOYMEN	180.00	96.00	\$ (84.00)	-46.7%
11036221	2620	HS SELF CONT ED TECH UNEMP	322.00	345.00	\$ 23.00	7.1%
11036221	2710	HS SELF CONT TEACHER WORK COMP	780.00	446.00	\$ (334.00)	-42.8%
11036221	2720	HS SELF CONT ED TECH WORK COMP	1,397.00	1,608.00	\$ 211.00	15.1%
11036221	2810	HS SELF CONT TEACHER ME FMLA	-	225.00	\$ 225.00	100.0%
11036221	2820	HS SELF CONT ED TECH MAINE FML	-	812.00	\$ 812.00	100.0%
11036230	1010	HS OCC THERAPIST SALARY	19,862.00	22,516.00	\$ 2,654.00	13.4%
11036230	2010	HS OCC THERAPIST BASIC INS	26.00	30.00	\$ 4.00	15.4%
11036230	2110	HS OCC THERAPIST HEALTH INS	6,419.00	6,619.00	\$ 200.00	3.1%
11036230	2111	HS OCC THERAPIST DENTAL INS	134.00	140.00	\$ 6.00	4.5%
11036230	2210	HS OCC THERAPIST MEDICARE	288.00	326.00	\$ 38.00	13.2%
11036230	2310	HS OCC THERAPIST MEPERS	888.00	1,006.00	\$ 118.00	13.3%
11036230	2610	HS OCC THERAPIST UNEMPLOYMENT	22.00	24.00	\$ 2.00	9.1%
11036230	2710	HS OCC THERAPIST WORKERS COMP	97.00	111.00	\$ 14.00	14.4%
11036230	2810	HS OCC THERAPIST MAINE FMLA	-	56.00	\$ 56.00	100.0%
11036232	1010	HS PSYCHOLOGIST SALARY	48,274.00	54,725.00	\$ 6,451.00	13.4%
11036232	2010	HS PSYCHOLOGIST BASIC INS	65.00	73.00	\$ 8.00	12.3%
11036232	2011	HS PSYCHOLOGIST DISABILITY IN	212.50	212.50	\$ -	0.0%
11036232	2110	HS PSYCHOLOGIST HEALTH INS	12,837.00	13,238.00	\$ 401.00	3.1%
11036232	2111	HS PSYCHOLOGIST DENTAL INS	898.00	942.00	\$ 44.00	4.9%
11036232	2210	HS PSYCHOLOGIST MEDICARE	700.00	794.00	\$ 94.00	13.4%
11036232	2310	HS PSYCHOLOGIST MEPERS	2,158.00	2,446.00	\$ 288.00	13.3%
11036232	2610	HS PSYCHOLOGIST UNEMPLOYMENT	55.00	58.00	\$ 3.00	5.5%
11036232	2710	HS PSYCHOLOGIST WORKERS COMP	236.00	271.00	\$ 35.00	14.8%
11036232	2810	HS PSYCHOLOGIST MAINE FMLA	-	137.00	\$ 137.00	100.0%
11952110	1010	K8 SOCIAL WORKER SALARY	53,493.00	57,551.00	\$ 4,058.00	7.6%
11952110	2010	K8 SOCIAL WORKER BASIC INS	71.00	77.00	\$ 6.00	8.5%
11952110	2110	K8 SOCIAL WORKER HEALTH INS	10,889.00	11,229.00	\$ 340.00	3.1%
11952110	2210	K8 SOCIAL WORKER MEDICARE	776.00	834.00	\$ 58.00	7.5%
11952110	2310	K8 SOCIAL WORKER MEPERS	2,391.00	2,573.00	\$ 182.00	7.6%
11952110	2610	K8 SOCIAL WORKER UNEMPLOYMENT	60.00	61.00	\$ 1.00	1.7%
11952110	2710	K8 SOCIAL WORKER WORKERS COMP	262.00	285.00	\$ 23.00	8.8%
11952110	2810	K8 SOCIAL WORKER MAINE FMLA	-	144.00	\$ 144.00	100.0%
11952200	1010	K8 RESOURCE TEACHER SALARY	378,468.00	433,029.00	\$ 54,561.00	14.4%
11952200	1020	K8 RESOURCE RM ED TECH SALARY	675,775.00	143,550.00	\$ (532,225.00)	-78.8%
11952200	1230	K8 RESOURCE RM TEACHER SUB SAL	9,900.00	11,250.00	\$ 1,350.00	13.6%
11952200	1231	K8 RESOURCE RM ED TECH SUB SAL	42,000.00	6,600.00	\$ (35,400.00)	-84.3%
11952200	2010	K8 RESOURCE TEACHER BASIC	503.00	578.00	\$ 75.00	14.9%
11952200	2020	K8 RESOURCE RM ED TECH BASIC	2,432.00	193.00	\$ (2,239.00)	-92.1%
11952200	2030	K8 RESOURCE ROOM SUB BENEFITS	5,190.00	1,785.00	\$ (3,405.00)	-65.6%
11952200	2110	K8 RESOURCE TEACHER HEALTH	101,282.00	111,550.00	\$ 10,268.00	10.1%
11952200	2111	K8 RESOURCE TEACHER DENTAL	3,745.00	3,927.00	\$ 182.00	4.9%
11952200	2120	K8 RESOURCE RM ED TECH HEALTH	252,957.00	66,896.00	\$ (186,061.00)	-73.6%
11952200	2121	K8 RESOURCE RM ED TECH DENTAL	10,165.00	2,244.00	\$ (7,921.00)	-77.9%
11952200	2210	K8 RESOURCE TEACHER MEDICARE	5,488.00	6,279.00	\$ 791.00	14.4%
11952200	2220	K8 RESOURCE RM ED TECH MEDICAR	9,799.00	2,081.00	\$ (7,718.00)	-78.8%
11952200	2310	K8 RESOURCE TEACHER MEPERS	16,918.00	19,356.00	\$ 2,438.00	14.4%
11952200	2320	K8 RESOURCE RM ED TECH MEPERS	49,327.00	6,417.00	\$ (42,910.00)	-87.0%
11952200	2610	K8 RESOURCE TEACHER UNEMPLOY	427.00	459.00	\$ 32.00	7.5%
11952200	2620	K8 RESOURCE RM ED TECH UNEMPLO	763.00	152.00	\$ (611.00)	-80.1%
11952200	2710	K8 RESOURCE TEACHER WORK COMP	1,852.00	2,144.00	\$ 292.00	15.8%
11952200	2720	K8 RESOURCE RM ED TECH W/C	3,307.00	711.00	\$ (2,596.00)	-78.5%
11952200	2810	K8 RESOURCE RM TEACHER ME FMLA	-	1,083.00	\$ 1,083.00	100.0%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
11952200	2820	K8 RESOURCE RM ED TECH ME FMLA	-	359.00	\$ 359.00	100.0%
11952300	1010	K8 SELF CONT TEACHER SALALIES	370,783.00	494,238.00	\$ 123,455.00	33.3%
11952300	1020	K8 SELF CONT ED TECH SALARIES	336,883.00	868,708.00	\$ 531,825.00	157.9%
11952300	1230	K8 SELF CONT TEACHER SUB SAL	8,250.00	9,375.00	\$ 1,125.00	13.6%
11952300	1231	K8 SELF CONT ED TECH SUB SAL	21,000.00	35,700.00	\$ 14,700.00	70.0%
11952300	2010	K8 SELF CONT TEACHER BASIC	492.00	657.00	\$ 165.00	33.5%
11952300	2020	K8 SELF CONT ED TECH BASIC INS	1,314.00	4,103.00	\$ 2,789.00	212.3%
11952300	2030	K8 SELF CONT TUTOR BENEFITS	2,925.00	4,508.00	\$ 1,583.00	54.1%
11952300	2110	K8 SELF CONT TEACHER HEALTH	86,648.00	107,606.00	\$ 20,958.00	24.2%
11952300	2111	K8 SELF CONT TEACHER DENTAL	3,210.00	3,927.00	\$ 717.00	22.3%
11952300	2120	K8 SELF CONT ED TECH HEALTH IN	100,223.00	269,911.00	\$ 169,688.00	169.3%
11952300	2121	K8 SELF CONT ED TECH DENTAL	5,885.00	15,708.00	\$ 9,823.00	166.9%
11952300	2210	K8 SELF CONTAINED TEACHER MEDI	5,376.00	7,166.00	\$ 1,790.00	33.3%
11952300	2220	K8 SELF CONT ED TECH MEDICARE	4,885.00	12,596.00	\$ 7,711.00	157.9%
11952300	2310	K8 SELF CONTAINED TEACHER MSRS	16,574.00	22,092.00	\$ 5,518.00	33.3%
11952300	2320	K8 SELF CONTAINED ED TECH MSRS	27,136.00	72,714.00	\$ 45,578.00	168.0%
11952300	2610	K8 SELF CONTAINED TEACHER UNEM	419.00	524.00	\$ 105.00	25.1%
11952300	2620	K8 SELF CONT ED TECH UNEMPLOY	380.00	921.00	\$ 541.00	142.4%
11952300	2710	K8 SELF CONTAINED TEACHER W/C	1,814.00	2,447.00	\$ 633.00	34.9%
11952300	2720	K8 SELF CONT ED TECH WORK COMP	1,648.00	4,300.00	\$ 2,652.00	160.9%
11952300	2810	K8 SELF CONT TEACHER ME FMLA	-	1,236.00	\$ 1,236.00	100.0%
11952300	2820	K8 SELF CONT ED TECH ME FMLA	-	2,172.00	\$ 2,172.00	100.0%
11952400	1210	K8 HOSP/HOME TUTOR SALARIES	20,000.00	17,500.00	\$ (2,500.00)	-12.5%
11952400	2030	K8 HOSP/HOME TUTOR BENEFITS	2,000.00	1,750.00	\$ (250.00)	-12.5%
11952800	1010	K8 PSYCHOLOGIST SALARY	48,274.00	54,725.00	\$ 6,451.00	13.4%
11952800	2010	K8 PSYCHOLOGIST BASIC INS	65.00	73.00	\$ 8.00	12.3%
11952800	2011	K8 PSYCHOLOGIST DISABILITY INS	212.50	212.50	\$ -	0.0%
11952800	2110	K8 PSYCHOLOGIST HEALTH INS	12,837.00	13,238.00	\$ 401.00	3.1%
11952800	2111	K8 PSYCHOLOGIST DENTAL INS	898.00	942.00	\$ 44.00	4.9%
11952800	2210	K8 PSYCHOLOGIST MEDICARE	700.00	794.00	\$ 94.00	13.4%
11952800	2310	K8 PSYCHOLOGIST MSRS	2,158.00	2,446.00	\$ 288.00	13.3%
11952800	2610	K8 PSYCHOLOGIST UNEMPLOYMENT	55.00	58.00	\$ 3.00	5.5%
11952800	2710	K8 PSYCHOLOGIST WORKERS COMP	236.00	271.00	\$ 35.00	14.8%
11952800	2810	K8 PSYCHOLOGIST MAINE FMLA	-	137.00	\$ 137.00	100.0%
12001000	1010	PK8 REL ARTS TEACHER SALARIES	576,997.00	611,401.00	\$ 34,404.00	6.0%
12001000	1020	PK8 ED TECH SALARIES	43,998.00	47,415.00	\$ 3,417.00	7.8%
12001000	1230	PK8 REL ART TEACHER SUB SALARY	16,500.00	18,750.00	\$ 2,250.00	13.6%
12001000	2010	PK8 REL ARTS TEACHER BASIC INS	767.00	812.00	\$ 45.00	5.9%
12001000	2020	PK8 ED TECH BASIC INS	259.00	288.00	\$ 29.00	11.2%
12001000	2030	PK8 TUTOR/SUB BENEFITS	1,650.00	1,875.00	\$ 225.00	13.6%
12001000	2110	PK8 REL ARTS TEACHER HEALTH IN	137,034.00	136,836.00	\$ (198.00)	-0.1%
12001000	2111	PK8 REL ARTS TEACHER DENTAL IN	4,173.00	4,376.00	\$ 203.00	4.9%
12001000	2120	PK8 ED TECH HEALTH INS	14,889.00	16,229.00	\$ 1,340.00	9.0%
12001000	2121	PK8 ED TECH DENTAL INS	1,070.00	1,122.00	\$ 52.00	4.9%
12001000	2210	PK8 REL ARTS TEACHER MEDICARE	8,366.00	8,865.00	\$ 499.00	6.0%
12001000	2220	PK8 ED TECH MEDICARE	638.00	688.00	\$ 50.00	7.8%
12001000	2310	PK8 REL ARTS TEACHER MSRS	25,792.00	27,330.00	\$ 1,538.00	6.0%
12001000	2320	PK8 ED TECH MSRS	4,488.00	4,694.00	\$ 206.00	4.6%
12001000	2610	PK8 REL ARTS TEACHER UNEMPLOY	652.00	649.00	\$ (3.00)	-0.5%
12001000	2620	PK8 ED TECH UNEMPLOYMENT	50.00	50.00	\$ -	0.0%
12001000	2710	PK8 REL ARTS TEACHER WORK COMP	2,823.00	3,027.00	\$ 204.00	7.2%
12001000	2720	PK8 ED TECH WORKERS COMP	215.00	235.00	\$ 20.00	9.3%
12001000	2810	PK8 REL ARTS TEACHER MAINE FMLA	-	1,529.00	\$ 1,529.00	100.0%
12001000	2820	PK8 ED TECH MAINE FMLA	-	119.00	\$ 119.00	100.0%
12001120	3200	PK8 PRE-K CONTRACTED SERVICES	231,294.00	263,219.00	\$ 31,925.00	13.8%
12002120	1010	PK8 GUIDANCE SALARIES	210,059.00	223,749.00	\$ 13,690.00	6.5%
12002120	2010	PK8 GUIDANCE BASIC INS	282.00	301.00	\$ 19.00	6.7%
12002120	2110	PK8 GUIDANCE HEALTH INS	77,022.00	79,428.00	\$ 2,406.00	3.1%
12002120	2111	PK8 GUIDANCE DENTAL INS	1,605.00	1,683.00	\$ 78.00	4.9%
12002120	2210	PK8 GUIDANCE MEDICARE	3,046.00	3,244.00	\$ 198.00	6.5%
12002120	2310	PK8 GUIDANCE MSRS	9,390.00	10,002.00	\$ 612.00	6.5%
12002120	2610	PK8 GUIDANCE UNEMPLOYMENT	237.00	237.00	\$ -	0.0%
12002120	2710	PK8 GUIDANCE WORKERS COMP	1,028.00	1,108.00	\$ 80.00	7.8%
12002120	2810	PK8 GUIDANCE MAINE FMLA	-	559.00	\$ 559.00	100.0%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
12002199	1010	PK8 INTERVENTIONIST SALARY	54,652.00	75,804.00	\$ 21,152.00	38.7%
12002199	2010	PK8 INTERVENTIONIST BASIC INS	73.00	100.00	\$ 27.00	37.0%
12002199	2110	PK8 INTERVENTIONIST HEALTH INS	21,523.00	11,229.00	\$ (10,294.00)	-47.8%
12002199	2111	PK8 INTERVENTIONIST DENTAL INS	535.00	561.00	\$ 26.00	4.9%
12002199	2210	PK8 INTERVENTIONIST MEDICARE	792.00	1,099.00	\$ 307.00	38.8%
12002199	2310	PK8 INTERVENTIONIST MEPERS	2,443.00	3,388.00	\$ 945.00	38.7%
12002199	2610	PK8 INTERVENTIONIST UNEMPLOY	62.00	80.00	\$ 18.00	29.0%
12002199	2710	PK8 INTERVENTIONIST WORK COMP	267.00	375.00	\$ 108.00	40.4%
12002199	2810	INTERVENTIONIST MAINE FMLA	-	190.00	\$ 190.00	100.0%
12002220	1010	PK8 LIBRARIAN SALARIES	39,725.00	41,314.00	\$ 1,589.00	4.0%
12002220	1020	PK8 LIBRARY ED TECH SALARIES	18,260.00	19,548.00	\$ 1,288.00	7.1%
12002220	1200	PK8 LIBRARY SUB SALARIES	1,650.00	2,525.00	\$ 875.00	53.0%
12002220	2010	PK8 LIBRARIAN BASIC INS	53.00	55.00	\$ 2.00	3.8%
12002220	2020	PK8 LIBRARY ED TECH BASIC INS	25.00	26.00	\$ 1.00	4.0%
12002220	2030	PK8 LIBRARY SUB BENEFITS	165.00	253.00	\$ 88.00	53.3%
12002220	2110	PK8 LIBRARIAN HEALTH INS	5,445.00	5,615.00	\$ 170.00	3.1%
12002220	2111	PK8 LIBRARIAN DENTAL INS	268.00	281.00	\$ 13.00	4.9%
12002220	2120	PK8 LIBRARY ED TECH HEALTH INS	5,445.00	5,615.00	\$ 170.00	3.1%
12002220	2121	PK8 LIBRARY ED TECH DENTAL INS	268.00	281.00	\$ 13.00	4.9%
12002220	2210	PK8 LIBRARIAN MEDICARE	576.00	599.00	\$ 23.00	4.0%
12002220	2220	PK8 LIBRARY ED TECH MEDICARE	265.00	283.00	\$ 18.00	6.8%
12002220	2310	PK8 LIBRARIAN MSRS	1,776.00	1,847.00	\$ 71.00	4.0%
12002220	2320	PK8 LIBRARY ED TECH MSRS	816.00	874.00	\$ 58.00	7.1%
12002220	2610	PK8 LIBRARIAN UNEMPLOYMENT	45.00	44.00	\$ (1.00)	-2.2%
12002220	2620	PK8 LIBRARY ED TECH UNEMPLOY	21.00	21.00	\$ -	0.0%
12002220	2710	PK8 LIBRARIAN WORKERS COMP	194.00	205.00	\$ 11.00	5.7%
12002220	2720	PK8 LIBRARY ED TECH WORK COMP	89.00	97.00	\$ 8.00	9.0%
12002220	2810	PK8 LIBRARY MAINE FMLA	-	103.00	\$ 103.00	100.0%
12002220	2820	PK8 LIBRARY ED TECH MAINE FMLA	-	49.00	\$ 49.00	100.0%
12002230	1180	BCS IT TECHNICIAN SALARIES	61,419.00	63,476.00	\$ 2,057.00	3.3%
12002230	2080	BCS IT TECHNICIAN BASIC INS	357.00	384.00	\$ 27.00	7.6%
12002230	2180	BCS IT TECHNICIAN HEALTH INS	4,750.00	5,000.00	\$ 250.00	5.3%
12002230	2280	BCS IT TECHNICIAN MEDICARE	891.00	920.00	\$ 29.00	3.3%
12002230	2380	BCS IT TECHNICIAN MEPERS	6,265.00	6,284.00	\$ 19.00	0.3%
12002230	2680	BCS IT TECHNICIAN UNEMPLOYMENT	69.00	67.00	\$ (2.00)	-2.9%
12002230	2780	BCS IT TECHNICIAN WORKERS COMP	301.00	314.00	\$ 13.00	4.3%
12002230	2880	BCS TECH INTEGRAT MAINE FMLA	-	159.00	\$ 159.00	100.0%
12002240	1040	BCS ASSESSMENT COORDINATOR	10,093.00	10,497.00	\$ 404.00	4.0%
12002240	1180	BCS DATA SPECIALIST SALARY	12,543.00	14,556.00	\$ 2,013.00	16.0%
12002240	2040	BCS ASSESSMENT COOR BASIC INS	15.00	15.00	\$ -	0.0%
12002240	2080	BCS DATA SPECIALIST BASIC INS	75.00	90.00	\$ 15.00	20.0%
12002240	2140	BCS ASSESSMENT COORD HEALTH	1,089.00	1,123.00	\$ 34.00	3.1%
12002240	2141	BCS ASSESSMENT COOR DENTAL INS	180.00	188.00	\$ 8.00	4.4%
12002240	2180	BCS DATA SPECIALIST HEALTH INS	7,702.00	7,943.00	\$ 241.00	3.1%
12002240	2181	BCS DATA SPECIALIST DENTAL INS	161.00	168.00	\$ 7.00	4.3%
12002240	2240	BCS ASSESSMENT COOR MEDICARE	146.00	152.00	\$ 6.00	4.1%
12002240	2280	BCS DATA SPECIALIST MEDICARE	182.00	211.00	\$ 29.00	15.9%
12002240	2340	BCS ASSESSMENT COOR MEPERS	451.00	469.00	\$ 18.00	4.0%
12002240	2380	BCS DATA SPECIALIST MEPERS	1,279.00	1,441.00	\$ 162.00	12.7%
12002240	2640	BCS ASSESSMENT COORD UNEMP	11.00	11.00	\$ -	0.0%
12002240	2680	BCS DATA SPECIALIST UNEMP	14.00	15.00	\$ 1.00	7.1%
12002240	2740	BCS ASSESSMENT COORD WORK COMP	49.00	52.00	\$ 3.00	6.1%
12002240	2780	BCS DATA SPECIALIST WORK COMP	61.00	72.00	\$ 11.00	18.0%
12002240	2840	BCS ASSESSMENT COORD ME FMLA	-	26.00	\$ 26.00	100.0%
12002240	2880	BCS DATA SPECIALIST MAINE FMLA	-	36.00	\$ 36.00	100.0%
12002400	1180	PK8 SECRETARY SALARIES	181,134.00	194,610.00	\$ 13,476.00	7.4%
12002400	1200	PK8 SECRETARY SUB SALARIES	3,060.00	2,100.00	\$ (960.00)	-31.4%
12002400	2030	PK8 SECRETARY SUB BENEFITS	306.00	210.00	\$ (96.00)	-31.4%
12002400	2080	PK8 SECRETARY BASIC INS	633.00	708.00	\$ 75.00	11.8%
12002400	2180	PK8 SECRETARY HEALTH INSURANC	50,085.00	66,896.00	\$ 16,811.00	33.6%
12002400	2181	PK8 SECRETARY DENTAL INS	2,140.00	2,244.00	\$ 104.00	4.9%
12002400	2280	PK8 SECRETARY MEDICARE	2,067.00	2,240.00	\$ 173.00	8.4%
12002400	2380	PK8 SECRETARY MSRS	15,262.00	16,078.00	\$ 816.00	5.3%
12002400	2680	PK8 SECRETARY UNEMPLOYMENT	205.00	206.00	\$ 1.00	0.5%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
12002400	2780	PK8 SECRETARY WORKERS COMP	886.00	963.00	\$ 77.00	8.7%
12002400	2880	PK8 SECRETARY MAINE FMLA	-	487.00	\$ 487.00	100.0%
12002410	1040	PK8 PRINCIPAL SALARIES	214,558.00	223,140.00	\$ 8,582.00	4.0%
12002410	1050	PK8 ASST PRINCIPAL SALARIES	82,809.00	86,121.00	\$ 3,312.00	4.0%
12002410	2040	PK8 PRINCIPAL BASIC INS	285.00	296.00	\$ 11.00	3.9%
12002410	2041	PK8 PRINCIPAL DISABILITY INS	850.00	850.00	\$ -	0.0%
12002410	2050	PK8 ASST PRINCIPAL BASIC INS	110.00	115.00	\$ 5.00	4.5%
12002410	2051	PK8 ASST PRINCIPAL DISABILITY	425.00	425.00	\$ -	0.0%
12002410	2140	PK8 PRINCIPAL HEALTH INS	47,197.00	48,672.00	\$ 1,475.00	3.1%
12002410	2141	PK8 PRINCIPAL DENTAL INS	3,590.00	3,768.00	\$ 178.00	5.0%
12002410	2150	PK8 ASST PRINCIPAL HEALTH INS	25,674.00	26,476.00	\$ 802.00	3.1%
12002410	2151	PK8 ASST PRINCIPAL DENTAL INS	1,795.00	1,884.00	\$ 89.00	5.0%
12002410	2240	PK8 PRINCIPAL MEDICARE	3,111.00	3,236.00	\$ 125.00	4.0%
12002410	2250	PK8 ASST PRINCIPAL MEDICARE	1,201.00	1,249.00	\$ 48.00	4.0%
12002410	2340	PK8 PRINCIPAL MSRS	9,591.00	9,974.00	\$ 383.00	4.0%
12002410	2350	PK8 ASST PRINCIPAL MSRS	3,702.00	3,850.00	\$ 148.00	4.0%
12002410	2640	PK8 PRINCIPAL UNEMPLOYMENT	242.00	237.00	\$ (5.00)	-2.1%
12002410	2650	PK8 ASST PRINCIPAL UNEMPLOYMNT	94.00	91.00	\$ (3.00)	-3.2%
12002410	2740	PK8 PRINCIPAL WORKERS COMP	1,050.00	1,105.00	\$ 55.00	5.2%
12002410	2750	PK8 ASST PRINCIPAL WORKERS COM	405.00	426.00	\$ 21.00	5.2%
12002410	2840	PK8 PRINCIPAL MAINE FMLA	-	558.00	\$ 558.00	100.0%
12002410	2850	PK8 ASST PRINCIPAL MAINE FMLA	-	215.00	\$ 215.00	100.0%
12004100	1210	K8 ESL TUTOR SALARIES	21,150.00	22,275.00	\$ 1,125.00	5.3%
12004100	2030	K8 ESL TUTOR BENEFITS	2,115.00	2,228.00	\$ 113.00	5.3%
12009100	1500	PK8 COCURRICULAR STIPENDS	52,466.00	61,398.00	\$ 8,932.00	17.0%
12009100	2000	PK8 COCURRIC STIPEND BENEFITS	4,014.00	4,697.00	\$ 683.00	17.0%
12009200	1500	PK8 ATHLETIC STIPENDS	63,500.00	64,550.00	\$ 1,050.00	1.7%
12009200	2000	PK8 ATHLETIC STIPEND BENEFITS	4,858.00	4,938.00	\$ 80.00	1.6%
12011000	1010	PK8 GRADE 1 TEACHER SALARIES	412,140.00	428,626.00	\$ 16,486.00	4.0%
12011000	1230	PK8 GR 1 TEACHER SUB SALARIES	9,900.00	9,375.00	\$ (525.00)	-5.3%
12011000	2010	PK8 GR 1 TEACHER BASIC INS	546.00	570.00	\$ 24.00	4.4%
12011000	2030	PK8 GR 1 TEACHER SUB BENEFITS	990.00	938.00	\$ (52.00)	-5.3%
12011000	2110	PK8 GR 1 TEACHER HEALTH INS	111,858.00	115,352.00	\$ 3,494.00	3.1%
12011000	2111	PK8 GR 1 TEACHER DENTAL INS	2,675.00	2,805.00	\$ 130.00	4.9%
12011000	2210	PK8 GR 1 TEACHER MEDICARE	5,976.00	6,215.00	\$ 239.00	4.0%
12011000	2310	PK8 GRADE 1 TEACHER MSRS	18,423.00	19,160.00	\$ 737.00	4.0%
12011000	2610	PK8 GR 1 TEACHER UNEMPLOYMENT	465.00	455.00	\$ (10.00)	-2.2%
12011000	2710	PK8 GR 1 TEACHER WORKERS COMP	2,017.00	2,122.00	\$ 105.00	5.2%
12011000	2810	PK8 GR 1 TEACHER MAINE FMLA	-	1,072.00	\$ 1,072.00	100.0%
12021000	1010	PK8 GRADE 2 TEACHER SALARIES	231,786.00	179,271.00	\$ (52,515.00)	-22.7%
12021000	1230	PK8 GR 2 TEACHER SUB SALARIES	4,950.00	3,750.00	\$ (1,200.00)	-24.2%
12021000	2010	PK8 GR 2 TEACHER BASIC INS	308.00	239.00	\$ (69.00)	-22.4%
12021000	2030	PK8 GR 2 TEACHER SUB BENEFITS	495.00	375.00	\$ (120.00)	-24.2%
12021000	2110	PK8 GR 2 TEACHER HEALTH INS	55,348.00	53,619.00	\$ (1,729.00)	-3.1%
12021000	2111	PK8 GR 2 TEACHER DENTAL INS	1,605.00	1,211.00	\$ (394.00)	-24.5%
12021000	2210	PK8 GR 2 TEACHER MEDICARE	3,361.00	2,599.00	\$ (762.00)	-22.7%
12021000	2310	PK8 GRADE 2 TEACHER MSRS	10,361.00	8,013.00	\$ (2,348.00)	-22.7%
12021000	2610	PK8 GR 2 TEACHER UNEMPLOYMENT	262.00	190.00	\$ (72.00)	-27.5%
12021000	2710	PK8 GR 2 TEACHER WORKERS COMP	1,134.00	887.00	\$ (247.00)	-21.8%
12021000	2810	PK8 GR 2 TEACHER MAINE FMLA	-	448.00	\$ 448.00	100.0%
12021120	1010	PK8 GR 2 TARGET TEACHER SALARY	196,737.00	206,712.00	\$ 9,975.00	5.1%
12021120	1230	PK8 GR 2 TARGET TEACHER SUBS	4,950.00	5,625.00	\$ 675.00	13.6%
12021120	2010	PK8 GR 2 TARGET TEACHER BASIC	261.00	276.00	\$ 15.00	5.7%
12021120	2030	PK8 GR 2 TARGET TEACH BENEFITS	495.00	563.00	\$ 68.00	13.7%
12021120	2110	PK8 GR 2 TARGET TEACH HEALTH I	58,086.00	59,901.00	\$ 1,815.00	3.1%
12021120	2111	PK8 GR 2 TARGET TEACH DENTAL	1,605.00	1,683.00	\$ 78.00	4.9%
12021120	2210	PK8 GR 2 TARGET TEACH MEDICARE	2,853.00	2,997.00	\$ 144.00	5.0%
12021120	2310	PK8 GR 2 TARGET TEACHER MSRS	8,794.00	9,240.00	\$ 446.00	5.1%
12021120	2610	PK8 GR 2 TARGET TEACH UNEMPLOY	222.00	219.00	\$ (3.00)	-1.4%
12021120	2710	PK8 GR 2 TARGET TEACH WORK COM	963.00	1,023.00	\$ 60.00	6.2%
12021120	2810	PK8 GR 2 TARGET TEACHER ME FML	-	517.00	\$ 517.00	100.0%
12031000	1010	PK8 GRADE 3 TEACHER SALARIES	349,829.00	285,063.00	\$ (64,766.00)	-18.5%
12031000	1230	PK8 GR 3 TEACHER SUBS	8,250.00	9,375.00	\$ 1,125.00	13.6%
12031000	2010	PK8 GR 3 TEACHER BASIC INSURAN	463.00	380.00	\$ (83.00)	-17.9%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
12031000	2030	PK8 GR 3 TEACHER SUB BENEFITS	825.00	938.00	\$ 113.00	13.7%
12031000	2110	PK8 GR 3 TEACHER HEALTH INS	77,126.00	67,139.00	\$ (9,987.00)	-12.9%
12031000	2111	PK8 GR 3 TEACHER DENTAL INS	2,675.00	2,894.00	\$ 219.00	8.2%
12031000	2210	PK8 GR 3 TEACHER MEDICARE	5,073.00	4,133.00	\$ (940.00)	-18.5%
12031000	2310	PK8 GRADE 3 TEACHER MSRS	15,637.00	12,742.00	\$ (2,895.00)	-18.5%
12031000	2610	PK8 GR 3 TEACHER UNEMPLOYMENT	395.00	302.00	\$ (93.00)	-23.5%
12031000	2710	PK8 GR 3 TEACHER WORKERS COMP	1,712.00	1,411.00	\$ (301.00)	-17.6%
12031000	2810	PK8 GR 3 TEACHER MAINE FMLA	-	713.00	\$ 713.00	100.0%
12041000	1010	PK8 GRADE 4 TEACHER SALARIES	396,393.00	369,203.00	\$ (27,190.00)	-6.9%
12041000	1230	PK8 GRADE 4 TEACHER SUB SALARI	8,250.00	9,375.00	\$ 1,125.00	13.6%
12041000	2010	PK8 GR 4 TEACHER BASIC INS	504.00	491.00	\$ (13.00)	-2.6%
12041000	2030	PK8 GR 4 TEACHER SUB BENEFITS	825.00	938.00	\$ 113.00	13.7%
12041000	2110	PK8 GR 4 TEACHER HEALTH INS	99,451.00	95,537.00	\$ (3,914.00)	-3.9%
12041000	2111	PK8 GR 4 TEACHER DENTAL INS	2,675.00	2,894.00	\$ 219.00	8.2%
12041000	2210	PK8 GR 4 TEACHER MEDICARE	5,748.00	5,353.00	\$ (395.00)	-6.9%
12041000	2310	PK8 GRADE 4 TEACHER MSRS	17,617.00	16,503.00	\$ (1,114.00)	-6.3%
12041000	2610	PK8 GR 4 TEACHER UNEMPLOYMENT	448.00	392.00	\$ (56.00)	-12.5%
12041000	2710	PK8 GR 4 TEACHER WORKERS COMP	1,940.00	1,828.00	\$ (112.00)	-5.8%
12041000	2810	PK8 GR 4 TEACHER MAINE FMLA	-	923.00	\$ 923.00	100.0%
12051000	1010	PK8 GRADE 5 TEACHER SALARIES	369,988.00	350,623.00	\$ (19,365.00)	-5.2%
12051000	1230	PK8 GR 5 TEACHER SUB SALARIES	8,250.00	9,375.00	\$ 1,125.00	13.6%
12051000	2010	PK8 GR 5 TEACHER BASIC INS	470.00	467.00	\$ (3.00)	-0.6%
12051000	2030	PK8 GR 5 TEACHER SUB BENEFITS	825.00	938.00	\$ 113.00	13.7%
12051000	2110	PK8 GR 5 TEACHER HEALTH INS	101,178.00	97,318.00	\$ (3,860.00)	-3.8%
12051000	2111	PK8 GR 5 TEACHER DENTAL INS	2,675.00	2,894.00	\$ 219.00	8.2%
12051000	2210	PK8 GR 5 TEACHER MEDICARE	5,365.00	5,084.00	\$ (281.00)	-5.2%
12051000	2310	PK8 GRADE 5 TEACHER MSRS	16,437.00	15,673.00	\$ (764.00)	-4.6%
12051000	2610	PK8 GR 5 TEACHER UNEMPLOYMENT	418.00	372.00	\$ (46.00)	-11.0%
12051000	2710	PK8 GR 5 TEACHER WORKERS COMP	1,810.00	1,736.00	\$ (74.00)	-4.1%
12051000	2810	PK8 GR 5 TEACHER MAINE FMLA	-	877.00	\$ 877.00	100.0%
12061000	1010	PK8 GRADE 6 TEACHER SALARIES	325,173.00	346,948.00	\$ 21,775.00	6.7%
12061000	1230	PK8 GRADE 6 TEACHER SUB SALARY	8,250.00	23,475.00	\$ 15,225.00	184.5%
12061000	2010	PK8 GRADE 6 TEACHER BASIC INS	432.00	462.00	\$ 30.00	6.9%
12061000	2030	PK8 GRADE 6 SUB BENEFITS	825.00	2,348.00	\$ 1,523.00	184.6%
12061000	2110	PK8 GRADE 6 TEACHER HEALTH INS	60,974.00	56,649.00	\$ (4,325.00)	-7.1%
12061000	2111	PK8 GRADE 6 TEACHER DENTAL INS	2,675.00	2,244.00	\$ (431.00)	-16.1%
12061000	2210	PK8 GRADE 6 TEACHER MEDICARE	4,715.00	5,031.00	\$ 316.00	6.7%
12061000	2310	PK8 GRADE 6 TEACHER MSRS	14,535.00	15,509.00	\$ 974.00	6.7%
12061000	2610	PK8 GRADE 6 TEACHER UNEMPLOY	367.00	368.00	\$ 1.00	0.3%
12061000	2710	PK8 GRADE 6 TEACHER WORK COMP	1,591.00	1,717.00	\$ 126.00	7.9%
12061000	2810	PK8 GR 6 TEACHER MAINE FMLA	-	867.00	\$ 867.00	100.0%
12071000	1010	PK8 GRADE 7 TEACHER SALARIES	395,364.00	399,489.00	\$ 4,125.00	1.0%
12071000	1230	PK8 GR 7 TEACHER SUB SALARIES	8,250.00	9,375.00	\$ 1,125.00	13.6%
12071000	2010	PK8 GR 7 TEACHER BASIC INS	525.00	529.00	\$ 4.00	0.8%
12071000	2030	PK8 GR 7 TEACHER SUB BENEFITS	825.00	938.00	\$ 113.00	13.7%
12071000	2110	PK8 GR 7 TEACHER HEALTH INS	81,319.00	89,092.00	\$ 7,773.00	9.6%
12071000	2111	PK8 GR 7 TEACHER DENTAL INS	2,229.00	2,805.00	\$ 576.00	25.8%
12071000	2210	PK8 GR 7 TEACHER MEDICARE	5,733.00	5,793.00	\$ 60.00	1.0%
12071000	2310	PK8 GRADE 7 TEACHER MSRS	17,673.00	17,857.00	\$ 184.00	1.0%
12071000	2610	PK8 GR 7 TEACHER UNEMPLOYMENT	446.00	424.00	\$ (22.00)	-4.9%
12071000	2710	PK8 GR 7 TEACHERS WORK COMP	1,934.00	1,978.00	\$ 44.00	2.3%
12071000	2810	PK8 GR 7 TEACHER MAINE FMLA	-	999.00	\$ 999.00	100.0%
12081000	1010	PK8 GRADE 8 TEACHER SALARIES	322,833.00	417,932.00	\$ 95,099.00	29.5%
12081000	1230	PK8 GR 8 TEACHER SUB SALARIES	8,250.00	9,375.00	\$ 1,125.00	13.6%
12081000	2010	PK8 GR 8 TEACHER BASIC INS	428.00	557.00	\$ 129.00	30.1%
12081000	2030	PK8 GR 8 TEACHER SUB BENEFITS	825.00	938.00	\$ 113.00	13.7%
12081000	2110	PK8 GR 8 TEACHER HEALTH INS	90,544.00	88,125.00	\$ (2,419.00)	-2.7%
12081000	2111	PK8 GR 8 TEACHER DENTAL INS	2,140.00	1,949.00	\$ (191.00)	-8.9%
12081000	2210	PK8 GR 8 TEACHER MEDICARE	4,681.00	6,060.00	\$ 1,379.00	29.5%
12081000	2310	PK8 GRADE 8 TEACHER MSRS	14,431.00	15,293.00	\$ 862.00	6.0%
12081000	2610	PK8 GR 8 TEACHER UNEMPLOYMENT	365.00	443.00	\$ 78.00	21.4%
12081000	2710	PK8 GR 8 TEACHER WORKERS COMP	1,580.00	2,068.00	\$ 488.00	30.9%
12081000	2810	PK8 GR 8 TEACHER MAINE FMLA	-	1,045.00	\$ 1,045.00	100.0%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
12091000	1010	PK8 KINDER TEACHER SALARIES	337,854.00	355,828.00	\$ 17,974.00	5.3%
12091000	1230	PK8 KINDER TEACHER SUB SALARIE	9,350.00	9,375.00	\$ 25.00	0.3%
12091000	2010	PK8 KINDER TEACHER BASIC INS	430.00	454.00	\$ 24.00	5.6%
12091000	2030	PK8 KINDER TEACHER SUB BENEFIT	935.00	938.00	\$ 3.00	0.3%
12091000	2110	PK8 TEACHER HEALTH INS	78,137.00	80,578.00	\$ 2,441.00	3.1%
12091000	2111	PK8 TEACHER DENTAL INS	2,140.00	2,244.00	\$ 104.00	4.9%
12091000	2210	PK8 KINDER TEACHER MEDICARE	4,899.00	5,160.00	\$ 261.00	5.3%
12091000	2310	PK8 KINDER TEACHER MSRS	15,016.00	15,816.00	\$ 800.00	5.3%
12091000	2610	PK8 KINDER TEACHER UNEMPLOYMEN	381.00	377.00	\$ (4.00)	-1.0%
12091000	2710	PK8 KINDER TEACHER WORK COMP	1,653.00	1,761.00	\$ 108.00	6.5%
12091000	2810	PK8 KINDER TEACHER MAINE FMLA	-	890.00	\$ 890.00	100.0%
LINE 01 PERSONNEL TOTAL			17,953,016.00	19,017,857.00	1,064,841.00	5.9%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
02 SUPPLIES & SERVICES						
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)	-100.0%
20002021	5800	SPEC ED LOCAL TRAVEL	1,800.00	1,800.00	\$ -	0.0%
20016213	3300	BCS NURSE PROF DEVELOPMENT	500.00	500.00	\$ -	0.0%
20016213	6000	BCS NURSE SUPPLIES	7,000.00	2,750.00	\$ (4,250.00)	-60.7%
21000120	3200	HS PROGRAM CONTRACTED INSTR	54,000.00	27,000.00	\$ (27,000.00)	-50.0%
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	32,000.00	43,500.00	\$ 11,500.00	35.9%
21000120	6100	HS DRAMA SUPPLIES	2,500.00	2,500.00	\$ -	0.0%
21000120	8100	HS INSTITUTIONAL MEMBERSHIP	31,750.00	15,700.00	\$ (16,050.00)	-50.6%
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	15,200.00	\$ (2,250.00)	-12.9%
21000266	3000	HS RESOURCE OFFICER	78,000.00	57,000.00	\$ (21,000.00)	-26.9%
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	16,000.00	\$ (1,000.00)	-5.9%
21000960	3000	CONTR ATHLETIC TRAINER SVCS	40,000.00	40,000.00	\$ -	0.0%
21000960	6000	HS ATHLETIC TRAINING SUPPLIES	3,000.00	3,500.00	\$ 500.00	16.7%
21000960	6100	HS ATHLETIC DIRECTOR SUPPLIES	46,200.00	44,200.00	\$ (2,000.00)	-4.3%
21000961	6000	HS ATHLETICS-BASEBALL	15,750.00	11,500.00	\$ (4,250.00)	-27.0%
21000962	6000	HS ATHLETICS-BOYS BASKETBALL	13,000.00	16,000.00	\$ 3,000.00	23.1%
21000963	6000	HS ATHLETICS-GIRLS BASKETBALL	13,000.00	12,500.00	\$ (500.00)	-3.8%
21000964	6000	HS ATHLETICS-CHEERLEADING	4,285.00	3,000.00	\$ (1,285.00)	-30.0%
21000965	6000	HS ATHLETICS-CROSS COUNTRY	1,250.00	1,250.00	\$ -	0.0%
21000966	6000	HS ATHLETICS-FIELD HOCKEY	9,500.00	6,500.00	\$ (3,000.00)	-31.6%
21000967	6000	HS ATHLETICS-FOOTBALL	27,200.00	25,300.00	\$ (1,900.00)	-7.0%
21000968	6000	HS ATHLETICS-GOLF	3,000.00	3,250.00	\$ 250.00	8.3%
21000969	6000	HS ATHLETICS-SOFTBALL	13,900.00	11,500.00	\$ (2,400.00)	-17.3%
21000970	6000	HS ATHLETICS-WINTER TRACK	5,000.00	5,000.00	\$ -	0.0%
21000971	6000	HS ATHLETICS-SPRING TRACK	7,000.00	22,000.00	\$ 15,000.00	214.3%
21000972	6000	HS ATHLETICS-TENNIS	1,600.00	2,250.00	\$ 650.00	40.6%
21000973	6000	HS ATHLETICS-SWIMMING	22,200.00	22,500.00	\$ 300.00	1.4%
21000974	6000	HS ATHLETICS-BOYS ICE HOCKEY	40,500.00	42,950.00	\$ 2,450.00	6.0%
21000975	6000	HS ATHLETICS- BOYS SOCCER	7,500.00	7,500.00	\$ -	0.0%
21000976	6000	HS ATHLETICS-GIRLS SOCCER	7,500.00	7,500.00	\$ -	0.0%
21000977	6000	HS ATHLETICS-VOLLEYBALL	8,000.00	10,150.00	\$ 2,150.00	26.9%
21000978	6000	HS ATHLETICS-LACROSSE	12,000.00	12,000.00	\$ -	0.0%
21000979	6000	HS ATHLETICS-WRESTLING	-	4,000.00	\$ 4,000.00	100.0%
21000980	6000	HS ATHLETICS-UNIFIED	750.00	1,500.00	\$ 750.00	100.0%
21000981	6000	HS ATHLETICS-E SPORTS	750.00	1,250.00	\$ 500.00	66.7%
21000982	6000	HS ATHLETICS-GIRLS ICE HOCKEY	10,000.00	10,000.00	\$ -	0.0%
21002110	3440	BHS SOCIAL WORK CONTR INSTR	45,000.00	40,000.00	\$ (5,000.00)	-11.1%
21002110	6000	BHS SOCIAL WORK INSTR SUPPLIES	250.00	250.00	\$ -	0.0%
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	5,500.00	\$ 3,000.00	120.0%
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	7,500.00	\$ (2,500.00)	-25.0%
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	1,100.00	1,100.00	\$ -	0.0%
21002180	3440	BHS PHYS THERAPY CONT INSTR	6,500.00	6,500.00	\$ -	0.0%
21002230	3000	BHS CONTR SVCS-TECHNOLOGY	57,075.00	40,125.00	\$ (16,950.00)	-29.7%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
21004121	6100	HS SCIENCE INSTR SUPPLIES	20,750.00	20,000.00	\$ (750.00)	-3.6%
21004121	6410	HS SCIENCE TEXTBOOKS	5,000.00	1,000.00	\$ (4,000.00)	-80.0%
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	600.00	\$ 100.00	20.0%
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	14,000.00	15,000.00	\$ 1,000.00	7.1%
21012121	6100	HS MATH INSTR SUPPLIES	4,000.00	3,000.00	\$ (1,000.00)	-25.0%
21012121	6410	HS MATH TEXTBOOKS	3,500.00	3,500.00	\$ -	0.0%
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	12,000.00	\$ 500.00	4.3%
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	14,500.00	\$ 1,000.00	7.4%
21024222	6600	HS LIBRARY A.V.	1,500.00	500.00	\$ (1,000.00)	-66.7%
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	2,000.00	\$ 400.00	25.0%
21036201	6420	HS RESOURCE RM BOOKS	1,500.00	1,650.00	\$ 150.00	10.0%
21036230	6100	BHS SELF CONTAINED INSTR SUPPL	1,800.00	2,000.00	\$ 200.00	11.1%
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	4,700.00	\$ 950.00	25.3%
21952110	6000	K8 SOCIAL WORK INSTR SUPPLIES	1,000.00	1,000.00	\$ -	0.0%
21952140	3440	K8 PSYCHOLOGY CONTRACTED INSTR	48,000.00	48,000.00	\$ -	0.0%
21952140	5800	K8 PSYCHOLOGIST LOCAL TRAVEL	500.00	500.00	\$ -	0.0%
21952140	6000	K8 PSYCHOLOGY INSTR SUPPLIES	3,000.00	3,500.00	\$ 500.00	16.7%
21952150	3440	K8 SPEECH CONTRACTED INSTR	10,000.00	10,000.00	\$ -	0.0%
21952150	6000	K8 SPEECH INSTRUCTIONAL SUPPLY	2,000.00	2,000.00	\$ -	0.0%
21952160	3440	K8 OCC THERAPY CONTRACTED INST	20,000.00	27,500.00	\$ 7,500.00	37.5%
21952160	6000	K8 OCC THERAPY INSTR SUPPLIES	1,500.00	2,000.00	\$ 500.00	33.3%
21952170	3440	K8 AUDIOLOGY CONTRACTED INSTR	2,500.00	2,000.00	\$ (500.00)	-20.0%
21952170	6000	K8 AUDIOLOGY INSTR SUPPLIES	5,000.00	3,000.00	\$ (2,000.00)	-40.0%
21952180	3440	K8 PHYS THERAPY CONTR INSTR	25,000.00	25,000.00	\$ -	0.0%
21952200	6100	K8 RESOURCE RM INSTRUCT SUPPLY	4,500.00	3,600.00	\$ (900.00)	-20.0%
21952200	6420	K8 RESOURCE RM BOOKS	500.00	500.00	\$ -	0.0%
21952300	6100	K8 SELF CONT INSTR SUPPLIES	2,000.00	5,000.00	\$ 3,000.00	150.0%
21952300	6420	K8 SELF CONTAINED BOOKS	300.00	750.00	\$ 450.00	150.0%
22001000	3200	PK8 CONTR REGULAR ED SERVICES	27,000.00	27,000.00	\$ -	0.0%
22001000	3300	PK8 PROF DEVELOPMENT	10,000.00	10,000.00	\$ -	0.0%
22001000	5800	PK8 TEACHER TRAVEL EXPENSE	750.00	750.00	\$ -	0.0%
22001000	6100	PK8 TEACHER GENERAL INSTR SUP	4,000.00	36,386.00	\$ 32,386.00	809.7%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
22001000	8100	PK8 INSTITUTIONAL MEMBERSHIPS	15,500.00	14,800.00	\$ (700.00)	-4.5%
22002220	6400	PK8 LIBRARY BOOKS & SUPPLIES	12,500.00	13,500.00	\$ 1,000.00	8.0%
22002230	3000	PK8 CONTR TECHNOLOGY SVCS	53,875.00	41,375.00	\$ (12,500.00)	-23.2%
22002230	6500	PK8 TECHNOLOGY SUPPLIES	4,500.00	4,500.00	\$ -	0.0%
22002240	3200	PK8 ASSESSMENT COSTS	3,900.00	1,850.00	\$ (2,050.00)	-52.6%
22002400	3300	PK8 ADMIN PROF DEVELOPMENT	1,500.00	1,500.00	\$ -	0.0%
22002400	5310	PK8 POSTAGE	5,000.00	5,500.00	\$ 500.00	10.0%
22002400	5800	PK8 PRINCIPAL TRAVEL EXPENSE	650.00	650.00	\$ -	0.0%
22002400	6000	PK8 GENERAL OFFICE SUPPLIES	17,000.00	20,000.00	\$ 3,000.00	17.6%
22002660	3000	PK8 RESOURCE OFFICER	71,000.00	87,000.00	\$ 16,000.00	22.5%
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	20,300.00	22,000.00	\$ 1,700.00	8.4%
22011000	6100	PK8 GR 1 INSTRUCTIONAL SUPPLIE	2,000.00	2,500.00	\$ 500.00	25.0%
22011000	6410	PK8 GR 1 TEXTBOOKS	5,167.00	2,500.00	\$ (2,667.00)	-51.6%
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	7,000.00	\$ 1,000.00	16.7%
22021000	6100	PK8 GR 2 INSTRUCTIONAL SUPPLIE	2,000.00	2,500.00	\$ 500.00	25.0%
22021000	6410	PK8 GR 2 TEXTBOOKS	5,167.00	2,500.00	\$ (2,667.00)	-51.6%
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	2,500.00	\$ 500.00	25.0%
22031000	6410	PK8 GR 3 TEXTBOOKS	5,167.00	2,500.00	\$ (2,667.00)	-51.6%
22041000	6100	PK8 GR 4 INSTRUCTIONAL SUPPLIE	2,000.00	2,500.00	\$ 500.00	25.0%
22041000	6410	PK8 GR 4 TEXTBOOKS	5,167.00	2,500.00	\$ (2,667.00)	-51.6%
22051000	6100	PK8 GR 5 INSTRUCTIONAL SUPPLIE	1,750.00	2,250.00	\$ 500.00	28.6%
22051000	6410	PK8 GR 5 TEXTBOOKS	4,667.00	2,250.00	\$ (2,417.00)	-51.8%
22061000	6100	PK8 GR 6 INSTRUCTIONAL SUPPLIE	1,750.00	2,250.00	\$ 500.00	28.6%
22061000	6410	PK8 GR 6 TEXTBOOKS	4,667.00	2,250.00	\$ (2,417.00)	-51.8%
22071000	6100	PK8 GR 7 INSTRUCTIONAL SUPPLIE	1,750.00	2,250.00	\$ 500.00	28.6%
22071000	6410	PK8 GR 7 TEXTBOOKS	4,667.00	2,250.00	\$ (2,417.00)	-51.8%
22081000	6100	PK8 GR 8 INSTRUCTIONAL SUPPLIE	1,750.00	2,250.00	\$ 500.00	28.6%
22081000	6410	PK8 GR 8 TEXTBOOKS	4,667.00	2,250.00	\$ (2,417.00)	-51.8%
22091000	6100	PK8 KINDER INSTRUCT SUPPLIES	2,000.00	2,500.00	\$ 500.00	25.0%
22091000	6410	PK8 KINDER TEXTBOOKS	5,167.00	2,500.00	\$ (2,667.00)	-51.6%
22101000	6100	PK8 PRE-K INSTRUCT SUPPLIES	1,000.00	1,500.00	\$ 500.00	50.0%
22101000	6410	PK8 PRE-K TEXTBOOKS	1,000.00	1,500.00	\$ 500.00	50.0%
LINE 02 SUPPLIES & SERVICES TOTAL			1,326,888.00	1,285,036.00	(41,852.00)	-3.2%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
03 BUILDINGS & GROUNDS						
30000265	1170	BLDG & GROUNDS MANAGER SALARY	83,272.00	88,473.00	\$ 5,201.00	6.2%
30000265	1180	MAINTENANCE WORKER SALARIES	157,040.00	162,662.00	\$ 5,622.00	3.6%
30000265	2070	BLDG & GROUNDS MANAGER BASIC	484.00	534.00	\$ 50.00	10.3%
30000265	2080	MAINTENANCE WORKER BASIC INS	863.00	918.00	\$ 55.00	6.4%
30000265	2170	BLDG & GROUNDS MGR HEALTH INS	25,674.00	5,000.00	\$ (20,674.00)	-80.5%
30000265	2171	BLDG & GROUNDS MGR DENTAL INS	535.00	561.00	\$ 26.00	4.9%
30000265	2180	MAINTENANCE WORKER HEALTH INS	47,452.00	64,181.00	\$ 16,729.00	35.3%
30000265	2181	MAINTENANCE WORKER DENTAL INS	1,605.00	1,683.00	\$ 78.00	4.9%
30000265	2270	BLDG & GROUNDS MGR MEDICARE	1,207.00	1,283.00	\$ 76.00	6.3%
30000265	2280	MAINTENANCE WORKER MEDICARE	2,132.00	2,181.00	\$ 49.00	2.3%
30000265	2370	BLDG & GROUNDS MANAGER MSRS	8,494.00	8,759.00	\$ 265.00	3.1%
30000265	2380	MAINTENANCE WORKER MSRS	14,998.00	14,891.00	\$ (107.00)	-0.7%
30000265	2670	BLDG & GROUNDS MGR UNEMPLOY	94.00	94.00	\$ -	0.0%
30000265	2680	MAINTENANCE WORKER UNEMPLOY	166.00	160.00	\$ (6.00)	-3.6%
30000265	2770	BLDG & GROUNDS MANAGER W/C	407.00	438.00	\$ 31.00	7.6%
30000265	2780	MAINTENANCE WORKER WORK COMP	719.00	745.00	\$ 26.00	3.6%
30000265	2870	BLDG & GROUNDS MANAGER ME FMLA	-	221.00	\$ 221.00	100.0%
30000265	2880	MAINTENANCE WORKER ME FMLA	-	376.00	\$ 376.00	100.0%
30000265	4301	SCHOOL VEHICLE MAINTENANCE	4,000.00	4,000.00	\$ -	0.0%
30000265	5000	BUILDING INSURANCE	115,166.00	110,675.00	\$ (4,491.00)	-3.9%
30000265	5320	MAINTENANCE TELEPHONE EXP	1,100.00	1,100.00	\$ -	0.0%
30000265	5800	MAINTENANCE LOCAL TRAVEL	1,400.00	1,100.00	\$ (300.00)	-21.4%
30000265	6000	MAINTENANCE SUPPLIES	2,000.00	2,000.00	\$ -	0.0%
30000265	6260	SCHOOL VEHICLE FUEL	5,500.00	6,000.00	\$ 500.00	9.1%
30000265	7300	MAINT REPLACEMENT OF EQUIP	16,600.00	27,000.00	\$ 10,400.00	62.7%
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	2,650.00	2,650.00	\$ -	0.0%
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)	-100.0%
31000260	1180	HS CUSTODIAN SALARIES	220,592.00	226,601.00	\$ 6,009.00	2.7%
31000260	2080	HS CUSTODIAN BASIC INS	1,225.00	1,296.00	\$ 71.00	5.8%
31000260	2180	HS CUSTODIAN HEALTH INS	54,445.00	56,145.00	\$ 1,700.00	3.1%
31000260	2181	HS CUSTODIAN DENTAL INS	2,675.00	2,805.00	\$ 130.00	4.9%
31000260	2280	HS CUSTODIAN MEDICARE	2,988.00	3,108.00	\$ 120.00	4.0%
31000260	2380	HS CUSTODIAN MSRS	21,021.00	21,221.00	\$ 200.00	1.0%
31000260	2680	HS CUSTODIAN UNEMPLOYMENT	233.00	227.00	\$ (6.00)	-2.6%
31000260	2780	HS CUSTODIAN WORKERS COMP	1,008.00	1,061.00	\$ 53.00	5.3%
31000260	2880	HS CUSTODIAN MAINE FMLA	-	536.00	\$ 536.00	100.0%
31000260	6000	HS CUSTODIAL SUPPLIES	35,000.00	35,000.00	\$ -	0.0%
31000261	4300	HS BUILDING REPAIR	85,000.00	76,250.00	\$ (8,750.00)	-10.3%
31000263	4000	HS CONR SERVICES-OPERATING	46,450.00	51,500.00	\$ 5,050.00	10.9%
31000267	6000	WELLNESS COMMITTEE EXPENSES	1,000.00	1,000.00	\$ -	0.0%
31001201	4300	NO DEPT CONTR SERV MAINT EQUIP	15,000.00	18,500.00	\$ 3,500.00	23.3%
31001201	7301	HS NON DEPT INSTR REPL EQUIP	5,000.00	5,000.00	\$ -	0.0%
31002600	4100	HS WATER & SEWER	17,000.00	16,500.00	\$ (500.00)	-2.9%
31002600	5320	HS TELEPHONE	6,375.00	5,550.00	\$ (825.00)	-12.9%
31002600	6000	HS HEAT & VENT SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
31002600	6220	HS ELECTRICITY	150,000.00	100,000.00	\$ (50,000.00)	-33.3%
31002600	6240	HS HEATING FUEL	145,047.00	130,000.00	\$ (15,047.00)	-10.4%
31004121	4300	HS SCIENCE CONT SVC MAIT EQUIP	1,000.00	-	\$ (1,000.00)	-100.0%
31004121	7301	HS SCIENCE INSTR REPL EQUIP	2,500.00	8,500.00	\$ 6,000.00	240.0%
31004200	4100	ALT ED WATER & SEWER	2,000.00	1,000.00	\$ (1,000.00)	-50.0%
31004200	6220	ALT ED ELECTRICITY	8,000.00	9,000.00	\$ 1,000.00	12.5%
31004200	6240	ALT ED HEATING FUEL	12,914.00	10,000.00	\$ (2,914.00)	-22.6%
31014121	7301	HS COMP TECH INSTR REPL EQUIP	500.00	10,000.00	\$ 9,500.00	1900.0%
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	3,200.00	3,200.00	\$ -	0.0%
31600252	7301	SUPT OFFICE REPL EQUIP NONINST	500.00	500.00	\$ -	0.0%
31600264	4390	SUPT. CONTR SVCS-EQUIP MAINT	2,250.00	3,000.00	\$ 750.00	33.3%
32001000	7301	PK8 REPL OF EQUIP-INSTRUCTIONA	3,000.00	8,000.00	\$ 5,000.00	166.7%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
32002400	7000	PK8 REPLACE OF EQUIP-ASSET	11,000.00	11,000.00	\$ -	0.0%
32002600	4100	PK8 WATER AND SEWER COSTS	17,500.00	18,000.00	\$ 500.00	2.9%
32002600	5320	PK8 TELEPHONE EXPENSE	9,200.00	9,200.00	\$ -	0.0%
32002600	6000	PK8 HEAT & VENT SUPPLIES	3,000.00	3,000.00	\$ -	0.0%
32002600	6220	PK8 ELECTRICITY	217,000.00	250,000.00	\$ 33,000.00	15.2%
32002600	6240	PK8 HEATING COSTS	176,696.00	150,000.00	\$ (26,696.00)	-15.1%
32002610	4200	PK8 CONTRACTED CLEANING SVCS	581,175.00	608,850.00	\$ 27,675.00	4.8%
32002610	6000	PK8 CUSTODIAL SUPPLIES	50,000.00	50,000.00	\$ -	0.0%
32002620	4300	PK8 BUILDING REPAIR EXPENSE	57,000.00	55,000.00	\$ (2,000.00)	-3.5%
32002630	4000	PK8 CONTRACT OPERATING SVCS	51,400.00	50,000.00	\$ (1,400.00)	-2.7%
32002640	4390	PK8 CONTR EQUIP MAINT SVCS	15,000.00	17,500.00	\$ 2,500.00	16.7%
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	2,000.00	\$ 500.00	33.3%
LINE 03 BUILDINGS & GROUNDS TOTAL			2,573,777.00	2,580,060.00	6,283.00	0.2%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$ CHANGE	% CHANGE
04 TRANSPORTATION						
41000270	5100	HS STUDENT TRANSPORTATION	157,815.00	167,158.00	\$ 9,343.00	5.9%
41000270	6260	HIGH SCHOOL BUS FUEL	29,000.00	26,100.00	\$ (2,900.00)	-10.0%
41000277	8500	HS CO CURRIC/FIELD TRIPS	5,000.00	6,250.00	\$ 1,250.00	25.0%
41002780	8500	HS ATHLETIC TRIPS	120,000.00	125,000.00	\$ 5,000.00	4.2%
41018277	8500	HS MUSIC TRIPS	5,000.00	4,000.00	\$ (1,000.00)	-20.0%
41022750	5100	HS SPEC ED STUDENT TRANSPORT	44,202.00	29,485.00	\$ (14,717.00)	-33.3%
41026270	8500	HS GUIDANCE TRANSPORTATION	3,600.00	3,600.00	\$ -	0.0%
42002700	5100	PK8 CONTRACTED BUS ROUTES	279,104.00	278,368.00	\$ (736.00)	-0.3%
42002700	6260	PK8 BUS FUEL COSTS	66,000.00	59,400.00	\$ (6,600.00)	-10.0%
42002750	5100	PK8 SPEC ED TRANSPORTATION	103,138.00	138,800.00	\$ 35,662.00	34.6%
42008600	1180	PK8 CROSSING GUARD SALARIES	6,237.00	6,810.00	\$ 573.00	9.2%
42008600	2280	PK8 CROSSING GUARD MEDICARE	90.00	99.00	\$ 9.00	10.0%
42008600	2380	PK8 CROSSING GUARD MSRS	636.00	674.00	\$ 38.00	6.0%
42008600	2680	PK8 CROSSING GUARD UNEMP	7.00	7.00	\$ -	0.0%
42008600	2780	PK8 CROSSING GUARD WORK COMP	31.00	34.00	\$ 3.00	9.7%
42008600	2880	PK8 CROSSING GUARD ME FMLA	-	17.00	\$ 17.00	100.0%
42009100	8500	PK8 COCURRIC/FIELD TRIP TRANSP	6,500.00	6,500.00	\$ -	0.0%
42009200	8500	PK8 ATHLETIC TRANSPORTATION	14,000.00	16,000.00	\$ 2,000.00	14.3%
42018910	8500	PK8 MUSIC TRANSPORTATION	3,000.00	2,500.00	\$ (500.00)	-16.7%
LINE 04 TRANSPORTATION TOTAL			843,360.00	870,802.00	27,442.00	3.3%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
05 SUPERINTENDENT/ADMINISTRATION						
51600230	8120	CONTR MEDICAID BILLING SVC	5,000.00	5,000.00	\$ -	0.0%
51600231	1500	SCHOOL COMMITTEE STIPENDS PAID	1,300.00	1,300.00	\$ -	0.0%
51600231	2000	SCHOOL COMMITTEE BENEFITS	175.00	175.00	\$ -	0.0%
51600231	5000	SCHOOL BOARD LIABILITY INS	14,037.00	21,202.00	\$ 7,165.00	51.0%
51600231	6000	SCHOOL COMMITTEE EXPENSES	7,500.00	7,500.00	\$ -	0.0%
51602210	1500	TEACHER RECERTIFICATION STIPEN	8,500.00	14,000.00	\$ 5,500.00	64.7%
51602210	2000	TEACHER RECERT STIPEND BENEFIT	750.00	1,000.00	\$ 250.00	33.3%
51602316	3450	DISTRICT LABOR RELATIONS	30,000.00	30,000.00	\$ -	0.0%
51602317	3400	DISTRICT AUDIT SERVICES	20,000.00	20,500.00	\$ 500.00	2.5%
51602318	3400	DISTRICT LEGAL SERVICES	30,000.00	30,000.00	\$ -	0.0%
51602320	1040	SUPERINTENDANT SALARY	134,347.00	153,038.00	\$ 18,691.00	13.9%
51602320	1180	SUPT SUPPORT STAFF SALARY	104,648.00	113,230.00	\$ 8,582.00	8.2%
51602320	2040	SUPERINTENDENT BASIC INS	900.00	1,080.00	\$ 180.00	20.0%
51602320	2041	SUPERINTENDENT DISABILITY INS	425.00	425.00	\$ -	0.0%
51602320	2080	SUPT SUPPORT STAFF BASIC INS	611.00	684.00	\$ 73.00	11.9%
51602320	2140	SUPERINTENDENT HEALTH INS	21,523.00	5,000.00	\$ (16,523.00)	-76.8%
51602320	2141	SUPERINTENDENT DENTAL INS	1,073.00	1,126.00	\$ 53.00	4.9%
51602320	2180	SUPT SUPPORT STAFF HEALTH INS	32,412.00	33,425.00	\$ 1,013.00	3.1%
51602320	2181	SUPT SUPPORT STAFF DENTAL INS	1,070.00	1,122.00	\$ 52.00	4.9%
51602320	2240	SUPERINTENDENT MEDICARE	1,948.00	2,219.00	\$ 271.00	13.9%
51602320	2280	SUPT SUPPORT STAFF MEDICARE	1,517.00	1,642.00	\$ 125.00	8.2%
51602320	2340	SUPERINTENDENT MEPEERS	6,005.00	6,841.00	\$ 836.00	13.9%
51602320	2380	SUPT SUPPORT STAFF MEPEERS	10,674.00	11,210.00	\$ 536.00	5.0%
51602320	2640	SUPERINTENDENT UNEMPLOYMENT	152.00	162.00	\$ 10.00	6.6%
51602320	2680	SUPT SUPPORT STAFF UNEMPLOYMNT	118.00	120.00	\$ 2.00	1.7%
51602320	2740	SUPTERINTENDENT WORKERS COMP	657.00	758.00	\$ 101.00	15.4%
51602320	2780	SUPT SUPPORT STAFF WORK COMP	512.00	561.00	\$ 49.00	9.6%
51602320	2840	SUPERINTENDENT MAINE FMLA	-	383.00	\$ 383.00	100.0%
51602320	2880	SUPT SUPPORT STAFF MAINE FMLA	-	283.00	\$ 283.00	100.0%
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	2,500.00	2,500.00	\$ -	0.0%
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	11,216.00	12,250.00	\$ 1,034.00	9.2%
51602510	1170	DIR OF BUS & FINANCE SALARY	100,929.00	93,973.00	\$ (6,956.00)	-6.9%
51602510	1180	SUPT FINANCE STAFF SALARY	62,306.00	64,798.00	\$ 2,492.00	4.0%
51602510	2070	DIR OF BUS & FINANCE BASIC INS	582.00	564.00	\$ (18.00)	-3.1%
51602510	2071	DIR OF BUS & FINANCE DISABILIT	425.00	425.00	\$ -	0.0%
51602510	2080	SUPT FINANCE STAFF BASIC INS	2,313.00	2,390.00	\$ 77.00	3.3%
51602510	2170	DIR OF BUS & FINANCE HEALTH	4,750.00	4,000.00	\$ (750.00)	-15.8%
51602510	2171	DIR OF BUS & FINANCE DENTAL	1,795.00	1,507.00	\$ (288.00)	-16.0%
51602510	2180	SUPT FINANCE STAFF HEALTH INS	21,523.00	22,196.00	\$ 673.00	3.1%
51602510	2181	SUPT FINANCE STAFF DENTAL INS	535.00	561.00	\$ 26.00	4.9%
51602510	2270	DIR OF BUS & FINANCE MEDICARE	1,463.00	1,363.00	\$ (100.00)	-6.8%
51602510	2280	SUPT FINANCE STAFF MEDICARE	903.00	940.00	\$ 37.00	4.1%
51602510	2370	DIR OF BUS & FINANCE MEPEERS	10,295.00	9,303.00	\$ (992.00)	-9.6%
51602510	2380	SUPT OFFICE FINANCE STAFF MSRS	6,355.00	6,415.00	\$ 60.00	0.9%
51602510	2670	DIR OF BUS & FINANCE UNEMP	114.00	100.00	\$ (14.00)	-12.3%
51602510	2680	SUPT FINANCE STAFF UNEMPLOY	70.00	69.00	\$ (1.00)	-1.4%
51602510	2770	DIR OF BUS & FINANCE WRK COMP	494.00	465.00	\$ (29.00)	-5.9%
51602510	2780	SUPT FINANCE STAFF WORK COMP	305.00	321.00	\$ 16.00	5.2%
51602510	2870	BUS MGR MAINE FMLA	-	235.00	\$ 235.00	100.0%
51602510	2880	SUPT FINANCE STAFF MAINE FMLA	-	162.00	\$ 162.00	100.0%
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	1,500.00	1,500.00	\$ -	0.0%
51602620	6220	SUPT ELECTRICITY	8,000.00	9,000.00	\$ 1,000.00	12.5%
51602620	6240	SUPT OFFICE HEATING FUEL	12,914.00	10,000.00	\$ (2,914.00)	-22.6%
LINE 05 SUPERINTENDENT/ADMINISTRATION			729,941.00	751,823.00	21,882.00	3.0%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$\$ CHANGE	% CHANGE
06 OUT OF DISTRICT						
60362001	3440	K8 CONTRACTED DAY TREATMENT SV	30,000.00	-	\$ (30,000.00)	-100.0%
61034421	5690	ALT ED TUITION TO PRIVATE SCH	8,000.00	8,000.00	\$ -	0.0%
61036201	3440	HS CONTRACTED DAY TREATMENT SV	-	14,000.00	\$ 14,000.00	100.0%
61952300	3440	K8 OUT OF DISTRICT ET SERVICES	-	50,000.00	\$ 50,000.00	100.0%
61952300	5610	K8 TUITION PD TO OTHER SAU'S	100,000.00	316,800.00	\$ 216,800.00	216.8%
61952300	5630	K8 TUITION PD TO PRIVATE SCHOO	90,000.00	-	\$ (90,000.00)	-100.0%
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	158,400.00	\$ 108,400.00	216.8%
61992300	5630	HS TUITION PD TO PRIVATE SCHOO	45,000.00	112,000.00	\$ 67,000.00	148.9%
LINE 06 OUT OF DISTRICT TOTAL			373,000.00	659,200.00	286,200.00	76.7%

ORG & OBJECT			FY2024 APPROVED	FY2025 REQUESTED	\$ CHANGE	% CHANGE
09 CAPITAL OUTLAY						
91000230	7340	NON DEPT CAP OUTLAY TECHNOLOGY	70,000.00	151,700.00	\$ 81,700.00	116.7%
91000252	7300	HS CAPITAL OUTLAY REPAIR/EQUIP	18,800.00	269,000.00	\$ 250,200.00	1330.9%
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	1,500.00	\$ 500.00	50.0%
92002230	7340	PK8 CAPITAL OUTLAY TECH EQUIP	2,000.00	2,000.00	\$ -	0.0%
92002600	7300	PK8 CAPITAL OUTLAY MISC EQUIP	8,500.00	10,000.00	\$ 1,500.00	17.6%
92018100	7300	PK8 CAPITAL OUTLAY MUSIC EQUIP	2,000.00	2,000.00	\$ -	0.0%
LINE 09 CAPITAL OUTLAY TOTAL			164,300.00	498,200.00	333,900.00	203.2%

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2024 APPROVED	FY2025 REQUESTED	\$ CHANGE	% CHANGE
10 TRUSTEES						
91602319	9100	TREAS FEE & AUDIT EXP	7,500.00	7,500.00	\$ -	0.0%
91602520	7300	CAPITAL OUTLAY EQUIPMENT	33,000.00	20,000.00	\$ (13,000.00)	-39.4%
91605000	8310	DEBT SVC PRINCIPAL PMNTS-STATE	1,547,803.00	1,547,803.00	\$ -	0.0%
91605000	8320	DEBT SVC INTEREST PMNTS-STATE	298,313.00	254,148.00	\$ (44,165.00)	-14.8%
91605100	8310	DEBT PRINCIPAL PAYMENTS-LOCAL	782,363.00	962,363.00	\$ 180,000.00	23.0%
91605100	8320	DEBT INTEREST PAYMENTS-LOCAL	128,523.00	177,722.00	\$ 49,199.00	38.3%
LINE 10 TRUSTEES TOTAL			2,797,502.00	2,969,536.00	\$ 172,034.00	6.1%
TOTAL SCHOOL GENERAL FUND			\$ 26,761,784.00	\$ 28,632,514.00	\$ 1,870,730.00	7.0%

**City of Brewer
Water Pollution Control Facility
FY2025 Budget**

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FY2025 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 over 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 U.S. Environmental Protection Agency (EPA) and Maine Department of Environmental Protection (MDEP) regulatory requirements.

FY25 Sewer Rate

Costs associated with aging infrastructure and regulatory requirements continue to increase while sewer usage continues to trend downward. We have experienced large increases in the costs of chemicals, electricity, and sludge hauling as well. As a result, the FY25 budget includes an adjustment in the sewer rate from the current \$11.52/100 cubic feet to \$12.10/100 cubic feet, a 5.0% increase. The quarterly minimum will be \$121.00, an increase of \$5.80, or \$1.93 per month. The cost for an average residential sewer user in Brewer will increase by \$8.05 per quarter, or about \$32.20 per year.

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. Revenue from our septic receiving station at the WPCF has increased over the years, and we are on pace to break last year's ending total.

Wastewater Staffing

The FY25 budget includes funding for 9 full-time positions at the Water Pollution Control Facility (Director, Chief Operator, Process Control Manager, and 6 operators). Additionally, as in past years, the facility budget includes two part-time summer positions to help with grounds and facility maintenance, and assisting the Collection Systems crew as regulatory requirements and workloads have increased.

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

All of the wastewater related positions are necessary to keep the City in compliance with the ever-increasing array of federal and state environmental regulations and reporting requirements.

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 at or near retirement age.

Capital Improvements

Aging infrastructure, including the now 49-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. USDA Rural Development awarded the City \$5.6 million (\$4.2 million loan and \$1.4 million grant). This work got underway in FY19 and is anticipated to end in FY25.

1. Oak Grove Pump Station Replacement Project (Completed May 2020)
2. Facility Concrete Rehabilitation (Completed June 2021)
3. Facility Aeration Upgrade to Fine Air Bubble (Completed June 2021)
4. Riverview Terrace Pump Station Replacement (Completed in 2023)
5. SCADA System Upgrade (Planned completion in FY25)
6. Upgrades across the WPCF Facility including fire doors, link seals, safety railings and catwalks, pumps, motors, and repairs to clarifiers and selector basins (Planned work in FY25)

Other approved capital projects currently, or soon to be, underway include:

1. South Main Street Pump Station: Upgrades to the controller system and installation of VFDs to increase efficiency.
2. Installation of a CCTV system to protect the facility and grounds.
3. Replacement of a section of sewer main South Main Street.
4. Replacement of a section of sewer main on South Brewer Drive.

Sewer Separation Program Update

In FY22, Olver Associates was hired to complete and submit a required updated CSO Long Term Control Master Plan on behalf of the City of Brewer for MDEP review and approval. The Plan analyzed the effectiveness of the abatement projects completed to date and included an implementation schedule for additional abatement projects. Projects that the City must complete to reduce the magnitude of the identified peak excess flow in the Oak Grove pump station drainage area was included in the Master Plan update as an important part of the future abatement projects.

In FY22, we learned that we received \$1,103,000 in federal Congressionally Directed Spending money to conduct sewer remediation work in the Oak Grove Sewer Subsystem. The project got underway in FY2024, and the remediation work is expected to be completed in FY2025 or early FY2026. The work will address issues found during an inflow and infiltration evaluation performed by Olver Associates. The work will remove a substantial amount of excess flow in the Oak Grove Sewer Subsystem and will get us closer to our ultimate goal of 100% separation.

In FY24 Olver Associates did more mapping and investigating the system, and put together a bid package. The project has a contractor and will start in FY25, and be completed in late FY25 or early FY26.

Water Pollution Control Facility Sewer Rate Calculation Sheet FY2025

		FY2024	FY2025	\$	%
EXPENSES		<u>Approved</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
1	TOTAL WPCF CASH OPERATING EXPENSES	2,581,263	2,712,040	130,777	5.1%
2	TOTAL DEBT SERVICE	827,230	763,771	(63,459)	-7.7%
4	TOTAL OUTFLOW	3,408,493	3,475,811	67,318	2.0%
<i>NOTE: WPCF OPERATING EXPENSES INCLUDES WPCF, PUMP STATIONS AND COLLECTION SYSTEMS</i>					
REVENUES					
5	NON METERED BILLING	36,250	35,000	(1,250)	-3.4%
7	SEWER ABATEMENTS	(30,000)	(30,000)	-	0.0%
8	NSF FEES	200	50	(150)	-75.0%
9	ADJUSTMENTS/WRITEOFFS	(100)	(100)	-	0.0%
10	SEPTAGE - HAULED WASTEWATER	261,500	280,000	18,500	7.1%
11	BREWER LEACHATE TREATMENT	20,000	20,000	-	0.0%
12	CONNECTION FEE	900	300	(600)	-66.7%
13	MISCELLANEOUS REVENUE	17,000	15,000	(2,000)	-11.8%
14	AMORTIZED DEBT SERVICE	149	149	-	0.0%
15	UNIVERSAL WASTE FEES	500	500	-	0.0%
16	TIF REVENUE	24,488	24,488	-	0.0%
17	SUBTOTAL REVENUE	330,887	345,387	14,500	4.4%
18	REVENUE TO BE RAISED FROM SEWER USERS	3,077,606	3,130,424	52,818	1.7%
19	TOTAL FROM SEWER USERS	3,077,606	3,130,424	52,818	1.7%
20	ESTIMATED CONSUMPTION	267,152	258,800	(8,352)	-3.1%
21	CALCULATED SEWER RATE	\$11.52	\$12.10	\$0.58	5.0%

COST CENTER SPENDING SUMMARY

ORG	TITLE	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
OPERATING EXPENSES					
0817500	WPCF Administration				
	Salaries and Benefits	183,916	193,775	9,859	5.4%
	Other Overhead	192,243	204,153	11,910	6.2%
	WPCF Administration Subtotal	376,159	397,928	21,769	5.8%
0817700	Plant Operations				
	Salaries and Benefits	575,919	589,859	13,940	2.4%
	Supplies & Chemicals	60,062	54,239	-5,823	-9.7%
	Heat, Electricity, & Utilities	169,090	235,190	66,100	39.1%
	Sludge Disposal	406,140	422,773	16,633	4.1%
	All Other Plant Expenses	331,541	335,136	3,595	1.1%
	Plant Operations Subtotal	1,542,752	1,637,196	94,445	6.1%
0817900	Pump Stations Operations				
	Electricity, Maintenance & Other	253,160	271,400	18,240	7.2%
	Pump Stations Operations Subtotal	253,160	271,400	18,240	7.2%
0818100	Sewer Line Maintenance				
	Salaries and Benefits	243,892	266,615	22,723	9.3%
	Line Maintenance	116,000	90,000	-26,000	-22.4%
	All Other Expenses	49,300	48,900	-400	-0.8%
	Sewer Line Maintenance Subtotal	409,192	405,515	-3,677	-0.9%
	OPERATING EXPENSES SUBTOTAL	2,581,263	2,712,040	130,777	5.1%
0818700	Debt Service	827,230	763,771	-63,459	-7.7%
TOTAL EXPENSES		3,408,493	3,475,811	67,318	2.0%

Water Pollution Control Facility Expenditures

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
75	ADMINISTRATION				
0817500	500000 PERMANENT EMPLOYEES	134,161	140,869	6,708	5.00%
0817500	500100 OVERTIME - REGULAR	7,000	7,000	-	0.00%
0817500	500500 HEALTH INSURANCE	24,765	26,499	1,734	7.00%
0817500	500502 HRA	2,643	3,038	395	14.95%
0817500	500510 MAINE STATE RETIREMENT	14,398	14,639	241	1.67%
0817500	500520 MEDICARE	949	991	42	4.43%
0817500	500522 PAID FAMILY MEDICAL LEAVE	-	739	739	
0817501	501000 LEGAL SERVICES	2,000	2,000	-	0.00%
0817501	501010 AUDIT SERVICES	5,300	5,300	-	0.00%
0817501	501015 MANAGEMENT SERVICES	33,132	33,960	828	2.50%
0817501	501020 ACCOUNTING SERVICES	71,232	76,008	4,776	6.70%
0817501	501060 OTHER (TECHNOLOGY)	13,665	13,089	(576)	-4.22%
0817502	500800 WORKERS COMPENSATION	19,250	25,000	5,750	29.87%
0817502	500860 TRAINING, CONFERENCES & MTGS	3,000	3,000	-	0.00%
0817502	500864 PUBLICATIONS & DUES	3,000	3,500	500	16.67%
0817502	501300 TELEPHONE	8,456	8,456	-	0.00%
0817502	501500 ADVERTISING	200	200	-	0.00%
0817502	501510 PRINTING	400	400	-	0.00%
0817502	502200 OFFICE SUPPLIES & EXPENSES	4,368	4,000	(368)	-8.43%
0817502	502310 COMPUTER SUPPLIES & EXPENSES	4,500	4,500	-	0.00%
0817502	502900 MISC SUPPLIES & EXPENSES	500	500	-	0.00%
0817502	509200 BILLING OPERATIONS	19,000	20,000	1,000	5.26%
0817502	509210 BILLING LIEN COSTS	4,240	4,240	-	0.00%
TOTAL ADMINISTRATION		376,159	397,928	21,769	5.79%
77	PLANT OPERATIONS				
0817700	500000 PERMANENT EMPLOYEES	337,866	362,343	24,477	7.24%
0817700	500050 PARTTIME & TEMP EMPLOYEES	19,564	18,112	(1,452)	-7.42%
0817700	500100 OVERTIME - REGULAR	62,000	65,000	3,000	4.84%
0817700	500302 NON-SMOKING BONUS	150	150	-	0.00%
0817700	500500 HEALTH INSURANCE	96,180	75,755	(20,425)	-21.24%
0817700	500501 HEALTH INSUR - WAGE STIPEND		5,144	5,144	
0817700	500502 HRA	9,809	8,575	(1,234)	-12.58%
0817700	500510 MAINE STATE RETIREMENT	42,797	44,115	1,318	3.08%
0817700	500520 MEDICARE	6,084	6,538	454	7.46%
0817700	500522 PAID FAMILY MEDICAL LEAVE		2,255	2,255	
0817700	500530 GROUP LIFE INSURANCE	1,469	1,872	403	27.43%
0817701	502125 CHLORINE	15,500	20,710	5,210	33.61%
0817701	502130 CONDITIONER	24,639	13,606	(11,033)	-44.78%
0817701	502140 POLYMER	19,923	19,923	-	0.00%
0817702	500860 TRAINING, CONFERENCES & MTGS	1,500	1,500	-	0.00%
0817702	500862 TRAVEL	800	800	-	0.00%
0817702	500866 EMPLOYEE DRUG TESTING	2,000	1,000	(1,000)	-50.00%
0817702	501030 CONSULTING SERVICES	6,000	6,000	-	0.00%
0817702	501085 SLUDGE DISPOSAL	406,140	422,773	16,633	4.10%

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
0817702 501086	NPDES MONITORING	12,575	14,670	2,095	16.66%
0817702 501091	MAINT CONTRACTS / SERVICE CALL	16,397	16,397	-	0.00%
0817702 501210	INSURANCE- VEHICLE	7,000	7,000	-	0.00%
0817702 501220	INSURANCE - PLANT	24,449	24,449	-	0.00%
0817702 501310	ELECTRICITY	117,000	184,100	67,100	57.35%
0817702 501320	WATER	19,550	20,550	1,000	5.12%
0817702 502000	GASOLINE	7,700	7,700	-	0.00%
0817702 502010	DIESEL FUEL	840	840	-	0.00%
0817702 502025	NATURAL GAS	24,000	22,000	(2,000)	-8.33%
0817702 502400	CLEANING & SANITARY SUPPLIES	4,000	4,000	-	0.00%
0817702 502610	LABORATORY SUPPLIES	20,000	22,000	2,000	10.00%
0817702 502800	SAFETY SUPPLIES & EXPENSES	6,000	6,000	-	0.00%
0817702 502810	UNIFORMS & PROTECTIVE CLOTHING	6,000	6,500	500	8.33%
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	67,320	67,320	-	0.00%
0817702 504200	VEHICLE MAINT & REPAIR	6,000	6,000	-	0.00%
0817702 504300	RADIO & ALARM MAINT & REPAIR	100	100	-	0.00%
TOTAL PLANT OPERATIONS		1,542,752	1,637,196	94,445	6.12%
79 PUMP STATION OPERATIONS					
0817900 501300	TELEPHONE	660	-	(660)	-100.00%
0817900 501310	ELECTRICITY	189,000	207,900	18,900	10.00%
0817900 504200	VEHICLE MAINT & REPAIR	3,500	3,500	-	0.00%
0817900 504400	PUMP STATION MAINT & REPAIR	60,000	60,000	-	0.00%
TOTAL PUMP STATION OPERATIONS		253,160	271,400	18,240	7.20%
81 SEWER LINE MAINTENANCE					
0818100 500000	PERMANENT EMPLOYEES	176,272	184,340	8,068	4.58%
0818100 500100	OVERTIME - REGULAR	6,000	8,000	2,000	33.33%
0818100 500206	OTHER COMP-PUBLIC WRKS SUPPRT	10,000	12,000	2,000	20.00%
0818100 500500	HEALTH INSURANCE	21,123	32,197	11,074	52.43%
0818100 500501	HEALTH INSUR - WAGE STIPEND	3,419	3,658	239	6.99%
0818100 500502	HRA	2,536	3,959	1,423	56.11%
0818100 500510	MAINE STATE RETIREMENT	18,673	17,792	(881)	-4.72%
0818100 500511	ICMA - 401(A) RETIREMENT TRUST	2,418	293	(2,125)	-87.88%
0818100 500520	MEDICARE	3,041	2,958	(83)	-2.73%
0818100 500522	PAID FAMILY MEDICAL LEAVE		1,020	1,020	
0818100 500530	GROUP LIFE INSURANCE	166	144	(22)	-13.25%
0818100 500540	DISABILITY INSURANCE	244	254	10	4.30%
0818101 500860	TRAINING, CONFERENCES & MTGS	1,000	1,000	-	0.00%
0818101 501030	CONSULTING SERVICES	15,000	15,000	-	0.00%
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	4,000	(900)	-18.37%
0818101 502700	MATERIALS & SUPPLIES	116,000	90,000	(26,000)	-22.41%
0818101 502800	SAFETY SUPPLIES & EXPENSES	1,500	1,500	-	0.00%
0818101 502810	UNIFORMS & PROTECTIVE CLOTHING	700	700	-	0.00%

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
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	6,200	6,700	500	8.06%
TOTAL SEWER LINE MAINTENANCE		409,192	405,515	(3,677)	-0.90%
TOTAL CASH OPERATING EXPENSES		2,581,263	2,712,040	130,777	5.07%

87 DEBT SERVICE

0818701 509000	DEBT PRINCIPAL - LINES	222,770	243,781	21,011	9.43%
0818701 509010	DEBT INTEREST - LINES	116,100	129,835	13,734	11.83%
0818701 509020	BANK CHARGES - LINES	2,640	6,130	3,490	132.18%
0818702 509000	DEBT PRINCIPAL - BLDGS & IMPRV	378,964	281,399	(97,564)	-25.75%
0818702 509010	DEBT INTEREST - BLDGS & IMPRVM	101,475	97,629	(3,847)	-3.79%
0818702 509020	BANK CHARGES - BLDGS & IMPRVMN	5,282	4,998	(283)	-5.37%
TOTAL DEBT SERVICE		827,230	763,771	(63,459)	-7.67%

90 DEPRECIATION

0819000 509500	INFRASTRUCTURE / LINES	300,000	310,000	10,000	3.33%
0819000 509510	BUILDINGS & IMPROVEMENTS	330,000	325,000	(5,000)	-1.52%
0819000 509520	MACHINERY & EQUIPMENT	180,000	170,000	(10,000)	-5.56%
TOTAL DEPRECIATION		810,000	805,000	(5,000)	-0.62%

91 AMORTIZATION

GRAND TOTAL ALL WPCF EXPENSES		4,218,493	4,280,811	62,318	1.48%
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FULL TIME EQUIVALENT (FTE) EMPLOYEES FY24 APPROVED COMPARED TO FY25 REQUEST

WASTEWATER DEPARTMENT	FULL TIME EQUIVALENT FY24 APPROVED	FY25 REQUEST	ANNUAL SALARY FY25
ADMINISTRATION			
Superintendent (50% charged to General Fund)	0.50	0.50	42,525
Chief Operator (10% charged to General Fund)	0.90	0.90	79,501
Utility Billing Clerks*	0.40	0.40	9,422
	1.80	1.80	
WPCF PLANT			
Process Control Manager	1.00	1.00	79,225
Operator II - Days	3.00	4.00	47,793
Operator II - Nights	2.00	2.00	45,974
Clerical (10% charged to General Fund)***	0.90	-	
	6.90	7.00	
COLLECTION SYSTEM OPERATIONS			
Collection System Supervisor	1.00	1.00	78,828
Environmental Technicians** (20% each to GF)	1.60	1.60	42,445
Engineer (85% to GF; 5% to WA)	0.10	0.10	9,400
Assistant Engineer (65% to GF; 15% to WA)	0.20	0.20	14,962
WASTEWATER DEPARTMENT TOTAL	8.70	8.80	

* Utility Billing Clerk is staffed by 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 Technicians spend approximately 80% of their time on collections system work and the other 20% of the time with Public Works.

*** The full-time clerical position has been eliminated in favor of an additional Operator II position.

Water Pollution Control Facility Revenues

Account #	Description	FY2024 Approved	FY2025 Estimated	\$ Change	% Change
SEWER - OPERATIONAL REVENUE					
0800003 380001	SEWER BILLING	3,077,606	3,130,424	52,818	1.72%
0800003 380002	SEWER BILLING - NONMETERED	36,250	35,000	(1,250)	-3.45%
0800003 380004	SEWER ABATEMENTS	(30,000)	(30,000)	-	0.00%
TOTAL CHARGES FOR SERVICES		3,083,856	3,135,424	51,568	1.67%
0800004 300333	UNIVERSAL WASTE FEES	500	500	-	0.00%
0800004 300490	MISCELLANEOUS REVENUES	17,000	15,000	(2,000)	-11.76%
0800004 300860	AMORTIZED DEBT SERVICE	149	149	-	0.00%
0800004 380400	HAULED WASTEWATER REVENUES	261,500	280,000	18,500	7.07%
0800004 380401	SEWER CONNECTIONS FEES	900	300	(600)	-66.67%
0800004 380402	BREWER LEACHATE TREATMENT	20,000	20,000	-	0.00%
TOTAL OTHER MISC INCOME		300,049	315,949	15,900	5.30%
SEWER OPERATIONAL REVENUE TOTAL		3,383,905	3,451,373	67,468	1.99%
SEWER - NON OPERATING REV AND OTHER FINANCING SOURCES					
0800003 300307	NSF FEES	200	50	(150)	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)	810,000	805,000	(5,000)	-0.62%
TOTAL OTHER REV AND SOURCES		834,588	829,438	(5,150)	-0.62%
SEWER REVENUE AND SOURCES TOTAL		4,218,493	4,280,811	62,318	1.48%
GRAND TOTAL WPCF CASH INFLOW		4,218,493	4,280,811	62,318	1.48%

City of Brewer

Wastewater Capital Improvement Program

FY2025

Project Descriptions

Pump Stations -- \$140,000

Brewer Cove Pump Station Generator - \$60,000

Brewer Cove Pump Station has flooded twice, including massive amounts of internal damage. The emergency 60Kw generator was installed in 1997 and has been maintained over the decades but the generator had been in disrepair before the storms, and the flooding only worsened matters. The generator needs to be completely replaced. Emergency generators at pump stations provide a critical service to Brewer residents, and given the rise in the number of wind and rain storms, the Brewer Cove generator has been used more and more these past few years. We currently have our portable generator dedicated to Brewer Cove, with means we cannot take our portable to other stations when needed. To be funded with asset reserve monies.

Brewer Cove Pump Station Flood Mitigation - \$50,000

Brewer Cove Pump Station has flooded twice in 2024, including massive amounts of internal damage. The surrounding topography makes it the lowest point, and between heavy rains and record high tides, both of which happen more often than in years past, the station needs to be protected. We considered an earthen berm, but do not have the space. We also considered raising the structures up higher into the air. We are proposing instead a poured concrete wall to protect the station from further flooding. To be funded with asset reserve monies as well as \$40,000 in funds reallocated from completed projects.

Hardy Street Pump Station Emergency Bypass Gate - \$30,000

The emergency bypass gate was installed at the station in 2012 as an upgrade. The purpose of the emergency bypass gate is to prevent the total loss of the pump station, which serves more than half the City. In addition to being able to help save the pump station in an emergency, part of our permit with the Maine DEP states that we maintain all equipment to a usable standard. The bypass gate is ductile iron and cracked. It cannot be repaired in place, so we need to replace it entirely. To be funded with asset reserve monies.

Other Machinery and Equipment -- \$42,000

#701 Pickup Truck Replacement - \$42,000

This vehicle is our oldest daily use vehicle. It was new in 2012 and is well past its useful life. Truck #701 needs to be replaced, because it needs more repairs and body work than it is worth, and it is becoming unsafe to drive. The replacement will be capable of carrying heavier loads and plowing snow like our other utility vehicle. To be funded with asset reserve monies.

FY2025 WPCF Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	LIFE LEFT	CRRYFWD? CASH OUTLAY FY2025	FY2026	FY2027	FY2028	FY2029
<u>PUMP STATIONS</u>										
Brewer Cove (*)	1973	25	1998	1,000,000	-24				1,000,000	
Brewer Cove PS-New Generator						reserve	60,000			
Brewer Cove PS--Wall Flood Prevention						rsrve/realloc	50,000			
Dirigo Drive	2004	25	2029	1,000,000	7					1,000,000
Hardy Street (**)	1973	25	1998	10,000,000	-24					
Hardy Street PS - Pump Replacement	2014	15	2029	75,000	4					75,000
Hardy Street PS--Emergency Bypass						reserve	30,000			
Sparks	2004	25	2029	1,000,000	7					1,000,000
South Main (*****)	1983	25	2008	1,000,000	-14				1,500,000	
PUMP STATION TOTAL						140,000	0	0	2,500,000	2,075,000
<u>OTHER MACHINERY & EQUIPMENT</u>										
Collections Camera System (equips #403)	2012	10	2022	58,000	0		108,000			
BFP Perforated Rollers (Purchase & install)	2012	15	2027	34,000	2			34,000		
Hauled Wastewater Aerated Holding Tank				950,000			950,000			
#701 TRUCK REPLACEMENT	2012	10	2022	32,000	0	reserve	42,000			
#703 Service Truck	2019	10	2029	40,000	4					40,000
#704 TRUCK REPLACEMENT	2016	10	2026	42,000	1		42,000			
#403 Collection System Box Truck (houses ca	2007	15	2022	40,000	0		55,000			
MACHINERY & EQUIPMENT TOTAL						42,000	1,155,000	34,000	0	40,000
<u>SEWER LINES & CSO</u>										
CSO Master Plan Projects							745,000			
Priority 3 - Tibbetts, Sherwood Forest							2,045,000			
Priority 4 - Multiple areas							12,000			
CSO Master Plan Update	2021	5	2027	12,000						
SEWER LINES TOTAL						0	745,000	2,057,000	0	0
GRAND TOTAL						182,000	1,900,000	2,091,000	2,500,000	2,115,000
<u>CAPITAL IMPROVEMENT FUNDING</u>										
Asset Management Reserve						142,000				
Reallocation from completed projects						40,000				
TOTAL						182,000				

City of Brewer

Lines	Plant	Lines

PRINCIPAL OUTSTANDING BY FISCAL YEAR

EV25	13 030	76 703
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City of Brewer
Summary of Interest Debt Maturities - Wastewater
6/30/2024

Year	Lines										2021	2021	2021	2021	2021	2022	2024	TOTAL
	MMBB 04	MMBB 06	MMBB09	USDA 2012	USDA 2012	2014FR	MMBB	MMBB	MMBB	USDA-PH1	MMBB	USDA-PH2	REFI	MMBB	MMBB	MMBB	MMBB	
2025	360	460		9,460	15,605	1,756	2,294	2,294	24,105	3,782	69,539	65,463	65,463	2,793				195,618
2026		230		9,047	14,923	1,578	2,231	2,231	23,365	3,691	67,223	61,588	61,588	2,276				186,151
2027				8,622	14,223	1,400	2,135	2,135	22,611	3,752	65,056	57,188	57,188	1,587				176,574
2028				8,186	13,503	1,222	2,004	2,004	21,845	3,547	62,851	52,588	52,588	968				166,713
2029				7,738	12,764	1,050	1,831	1,831	21,065	3,522	60,773	46,588	46,588	306				155,635
2030				7,277	12,004	884	1,644	1,644	20,272	3,307	58,327	40,088	40,088					143,803
2031				6,804	11,223	706	1,448	1,448	19,464	3,068	56,004	33,838	33,838					132,555
2032				6,317	10,421	528	1,244	1,244	18,643	3,332	53,641	29,788	29,788					123,913
2033				5,818	9,597	356	1,030	1,030	17,807	2,927	51,376	22,538	22,538					111,448
2034				5,304	8,750	178	808	808	16,957	2,447	48,792	14,788	14,788					98,023
2035				4,777	7,880		582	582	16,091	1,095	46,302	9,750	9,750					86,477
2036				4,235	6,986		352	352	15,211		43,769	7,475	7,475					78,027
2037				3,678	6,067		118	118	14,315		41,304	5,038	5,038					70,519
2038				3,106	5,123				13,403		38,571	2,600	2,600					62,802
2039				2,517	4,153				12,476		35,902							55,048
2040				1,913	3,157				11,532		33,187							49,789
2041				1,293	2,133				10,572		30,507							44,504
2042				655	1,080				9,595		27,614							38,944
2043									8,600		24,754							33,355
2044									7,589		21,844							29,433
2045									6,560		18,934							25,494
2046									5,512		15,870							21,383
2047									4,447		12,805							17,251
2048									3,362		9,685							13,048
2049									2,259		6,529							8,788
2050									1,137		3,282							4,418
2051																		0

INTEREST OUTSTANDING BY FISCAL YEAR

FY25	0	230		87,286	143,985	7,902	15,429	324,688	30,687	1,004,442	383,850	5,137						2,003,635
FY26		0		78,239	129,062	6,324	13,198	301,323	26,996	934,902	322,263	2,861						1,815,168
FY27				69,617	114,839	4,924	11,063	278,712	23,243	867,679	265,075	1,274						1,636,426
FY28				61,431	101,336	3,702	9,059	256,867	19,697	802,624	212,488	306						1,467,508
FY29				53,693	88,572	2,652	7,228	235,802	16,175	739,773	165,900	0						1,309,795

City of Brewer
Total Maturity - Principal & Interest : Wastewater
6/30/2024

Year	Debt Principal	Debt Interest	Debt Fees	Total Payments	Chg from Prior Yr
2025	525,180	195,618	7,613	728,410	(83,975)
2026	484,331	186,151	5,830	676,312	(52,098)
2027	480,376	176,574	5,160	662,110	(14,202)
2028	486,753	166,713	5,013	658,479	(3,631)
2029	487,798	155,635	4,855	648,289	(10,190)
2030	474,486	143,803	4,708	622,997	(25,292)
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)
TOTAL	9,380,192	2,129,713	50,067	11,559,972	

CITY OF BREWER SEWER RATES 1972 TO PRESENT

FISCAL YEAR	RATE/100 CU.FT.	MIN. SEWER BILL	% CHG	
1972-81	\$ 0.75		-	
1982-84	1.25		66.7%	
1985-86	1.32		5.6%	
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
Priority 1*			
Oak Grove Sewer Subsystem Remediation	Address sources of excess inflow & infiltration Report available upon request	\$2,085,000	FY2024
Priority 2			
Brewer Cove District	Rehabilitate sewer main/possible human bacteroids South Brewer Drive	\$100,000	FY2024
Priority 3			
Tibbetts Street	Replace sewers to remove infiltration	\$245,000	FY2026
Sherwood Forest	Above tracks sewer replacement Cross-country sewer	\$500,000	FY2026
Priority 4**			
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			
		Already Funded Cost - Priority 1 and 2	\$2,185,000
		Future Year Estimated Cost - Priority 3 and 4**	\$2,790,000

* The City has awarded the contract for this project. The work will take place in the summer and fall of 2024. The City has been granted \$1,103,000 in federal Congressionally Directed Spending funds for this project and almost \$380,000 in Clean Water SRF loan forgiveness.

** If enough inflow & infiltration water is removed during the Priority 1-3 projects, some of the Priority 4 projects may not be necessary.

**City of Brewer
Water Department
FY2025 Budget**

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FY2025 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

Costs have surged at unprecedented rates, prompting us to explore various funding sources, from grants to federal aid, to mitigate these expenses. Recent upgrades at the plant include the implementation of UV and ozone generation equipment, PLCs, PCs, and security enhancements mandated by federal directives to bolster defenses against terrorist threats. All have added to necessary expenses.

Last year, the council approved the procurement of vacuum excavation equipment, leveraging a generous 55% grant and no-interest loan, making the purchase highly economical. This equipment is essential to meet the EPA's deadline of October 16, 2024, for creating a service line inventory. Beyond compliance, it promises enhanced efficiency and safety for our customers for years to come. Additionally, we've obtained grants to assist with costs for overdue piping projects in Sherwood Forest and Wilson Street. Moreover, federal funding has been secured to cover a significant portion of a crucial tank recoating project.

Our commitment extends to proactive maintenance practices such as leak detection, valve exercising, flushing, and other essential functions to ensure the system's reliability and longevity.

Water Rates

In order to cover expenses, the Water Department suggests a modest 3% rate increase for the upcoming fiscal year.

Staffing

Our current staffing level is 12 full time positions: 3 treatment plant operators, 3 administrative staff, 1-meter specialist, and 5 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 below ideal levels. However due to budget constraints we are proposing no changes in staff.

Summary/Highlights

In FY2025, our primary focus will be on meeting the federal requirements for the Lead Service Line (LSL) inventory, advancing piping replacement initiatives, refurbishing the Levenseller tank, and reinvigorating our preventive maintenance programs. These efforts are vital to safeguarding the integrity of our water system for the long term.

**City of Brewer
Water Department
FY2025 Budget
SUMMARY**

<u>Water Expenses</u>	FY2024 Approved	FY2025 Proposed	\$ Incr/(Decr)	PCT CHANGE
ADMINISTRATION	\$ 701,657	\$ 683,255	\$ (18,401)	-2.62%
PLANT OPERATIONS	508,012	540,401	\$ 32,389	6.38%
HATCASE POND OPERATION	71,900	77,250	\$ 5,350	7.44%
TRANSMISSION & DISTRIB	717,827	801,027	\$ 83,200	11.59%
DEBT SERVICE	1,028,105	1,127,847	\$ 99,742	9.70%
DEPRECIATION	166,567	42,684	\$ (123,883)	0.00%
AMORTIZATION	2,280	2,280	\$ -	0.00%
	<u>\$ 3,196,348</u>	<u>\$ 3,274,745</u>	<u>\$ 78,397</u>	<u>2.45%</u>
<u>Water Revenue</u>				
CHARGES FOR SERVICES	\$ 3,152,523	\$ 3,222,920	\$ 70,397	2.23%
OTHER OPERATING REVENUE	43,825	51,825	8,000	18.25%
OTHER FINANCING	-	-	-	0.00%
	<u>\$ 3,196,348</u>	<u>\$ 3,274,745</u>	<u>\$ 78,397</u>	<u>2.45%</u>

Water Department Revenues

Account #	Description	FY2024 Approved	FY2025 Estimated	\$\$ Change	% Change
WATER - OPERATING REVENUES					
0700003	370001 METERED - RESIDENTIAL	1,529,500	1,563,910	34,410	2.25%
0700003	370002 METERED - COMMERCIAL	389,755	398,525	8,770	2.25%
0700003	370003 METERED - INDUSTRIAL	2,300	2,350	50	2.17%
0700003	370004 METERED - GOVT'L AGENCIES	107,468	109,885	2,417	2.25%
0700003	370005 PUBLIC FIRE PROTECTION	944,000	965,240	21,240	2.25%
0700003	370006 PRIVATE FIRE PROTECTION	156,000	159,510	3,510	2.25%
0700003	370009 MISCELLANEOUS REVENUES	25,000	25,000	-	0.00%
0700003	370099 ABATEMENTS	(1,500)	(1,500)	-	0.00%
TOTAL CHARGES FOR SERVICES		3,152,523	3,222,920	70,397	2.23%
0700004	300307 NSF FEES	25	25	-	0.00%
0700004	300400 INTEREST EARNINGS	8,000	15,000	7,000	87.50%
0700004	370400 BILLING COSTS CHARGED TO SEWER	17,000	18,000	1,000	5.88%
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%
TOTAL OTHER MISC INCOME		43,825	51,825	8,000	18.25%
WATER OPERATING REVENUE TOTAL		3,196,348	3,274,745	78,397	2.45%
WATER - NON OPERATING REVENUE AND OTHER FINANCING SOURCES					
0700005	300870 CONTRIBUTED CAPITAL AMORTIZATN	-	-	-	
0700006	300410 SALE OF ASSETS	-	-	-	
0700006	300490 MISCELLANEOUS REVENUES	-	-	-	
0700006	300899 CARRYFORWARD	-	-	-	
TOTAL OTHER REV AND SOURCES		-	-	-	
GRAND TOTAL		3,196,348	3,274,745	78,397	2.45%

Water Department Expenditures

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
75 ADMINISTRATION					
0717500 500000	PERMANENT EMPLOYEES	177,280	185,874	8,594	4.85%
0717500 500500	HEALTH INSURANCE	32,593	34,875	2,282	7.00%
0717500 500502	HRA	3,915	4,501	586	14.97%
0717500 500510	MAINE STATE RETIREMENT	18,125	20,026	1,901	10.49%
0717500 500520	MEDICARE	2,576	2,933	357	13.86%
0717500 500522	PAID FAMILY MEDICAL LEAVE		1,011	1,011	
0717500 500867	PHONE STIPEND	411	390	(21)	-5.03%
0717501 501000	LEGAL SERVICES	3,000	3,000	-	0.00%
0717501 501010	AUDIT SERVICES	5,500	5,500	-	0.00%
0717501 501015	MANAGEMENT SERVICES	33,132	33,960	828	2.50%
0717501 501020	ACCOUNTING SERVICES	32,660	35,888	3,228	9.88%
0717501 501021	CUSTOMER ACCOUNTS SERVICES	27,060	27,888	828	3.06%
0717501 501025	ENGINEERING SERVICES	5,000	5,000	-	0.00%
0717501 501060	OTHER (TECHNOLOGY)	16,505	14,829	(1,676)	-10.15%
0717502 500800	WORKERS COMPENSATION	21,500	25,000	3,500	16.28%
0717502 500810	UNEMPLOYMENT	3,000	3,000	-	0.00%
0717502 500860	TRAINING, CONFERENCES & MTGS	2,000	2,000	-	0.00%
0717502 500864	PUBLICATIONS & DUES	4,000	4,000	-	0.00%
0717502 501043	CONTRACTED SRVCS - JANITORIAL	4,500	6,180	1,680	37.33%
0717502 501091	MAINT CONTRACTS / SERVICE CALL	3,500	3,500	-	0.00%
0717502 501100	LICENSING & OTHER FEES	7,000	7,000	-	0.00%
0717502 501200	INSUR - PROPERTY/GENL LIABILTY	20,000	20,000	-	0.00%
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	5,400	5,400	-	0.00%
0717502 501500	ADVERTISING	1,000	1,000	-	0.00%
0717502 501510	PRINTING	100	100	-	0.00%
0717502 502020	HEATING FUEL	10,500	10,500	-	0.00%
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	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
0717502 504000	BUILDING MAINT & REPAIR	2,500	6,000	3,500	140.00%
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	60,000	(50,000)	-45.45%
0717502 509200	BILLING OPERATIONS	17,000	22,000	5,000	29.41%
0717502 509310	REG COMMISSION EXPENSE - OTHER	13,500	13,500	-	0.00%
TOTAL ADMINISTRATION		701,657	683,255	(18,401)	-2.62%
77 PLANT OPERATIONS					
0717700 500000	PERMANENT EMPLOYEES	189,145	196,667	7,522	3.98%
0717700 500100	OVERTIME - REGULAR	16,000	16,000	-	0.00%
0717700 500500	HEALTH INSURANCE	44,552	47,671	3,119	7.00%
0717700 500502	HRA	4,307	4,950	643	14.93%
0717700 500510	MAINE STATE RETIREMENT	20,925	19,470	(1,455)	-6.95%
0717700 500520	MEDICARE	2,975	2,852	(123)	-4.13%
0717700 500522	PAID FAMILY MEDICAL LEAVE		983	983	
0717701 501040	OUTSIDE LAB SERVICES	3,300	5,000	1,700	51.52%
0717701 501065	OTHER SERVICES	9,000	9,000	-	0.00%
0717702 502100	AMMONIUM SULFATE	13,000	18,000	5,000	38.46%
0717702 502105	CORROSION CONTROL	25,000	30,000	5,000	20.00%
0717702 502110	FLOURIDE	4,000	4,500	500	12.50%
0717702 502120	SODIUM HYPOCHLORITE	17,000	25,000	8,000	47.06%
0717702 502121	LIQUID OXYGEN	9,000	10,000	1,000	11.11%
0717703 500860	TRAINING, CONFERENCES & MTGS	1,000	1,000	-	0.00%
0717703 500862	TRAVEL	100	100	-	0.00%
0717703 501091	MAINT CONTRACTS / SERVICE CALL	8,500	8,500	-	0.00%
0717703 501300	TELEPHONE	2,208	2,208	-	0.00%
0717703 501310	ELECTRICITY	55,000	55,000	-	0.00%
0717703 502020	HEATING FUEL	24,000	24,000	-	0.00%
0717703 502600	INTERNAL LAB EXPENSES	16,000	16,000	-	0.00%
0717703 502700	MATERIALS & SUPPLIES	1,000	1,500	500	50.00%
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%
TOTAL PLANT OPERATIONS		508,012	540,401	32,389	6.38%

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
83 HATCASE POND OPERATIONS					
0718300 501065	OTHER SERVICES	4,350	4,350	-	0.00%
0718301 501310	ELECTRICITY	60,000	62,000	2,000	3.33%
0718301 502015	FUEL FOR POWER PRODUCTION	1,000	4,000	3,000	300.00%
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	500	350	233.33%
0718301 504400	PUMP STATION MAINT & REPAIR	5,000	5,000	-	0.00%
0718301 509050	LEASE PAYMENTS	500	500	-	0.00%
TOTAL HATCASE POND OPERATIONS		71,900	77,250	5,350	7.44%
85 TRANSMISSION & DISTRIBUTION					
0718500 500000	PERMANENT EMPLOYEES	361,677	380,134	18,457	5.10%
0718500 500100	OVERTIME - REGULAR	12,000	16,000	4,000	33.33%
0718500 500200	OTHER COMPENSATION	3,420	3,420	-	0.00%
0718500 500500	HEALTH INSURANCE	101,443	109,052	7,609	7.50%
0718500 500501	HEALTH INSUR - WAGE STIPEND	4,273	4,573	300	7.02%
0718500 500502	HRA	9,880	11,413	1,533	15.52%
0718500 500510	MAINE STATE RETIREMENT	36,917	39,094	2,177	5.90%
0718500 500511	ICMA - 401(A) RETIREMENT TRUST	1,542	333	(1,209)	-78.40%
0718500 500520	MEDICARE	5,530	6,077	547	9.89%
0718500 500522	PAID FAMILY MEDICAL LEAVE		2,096	2,096	
0718500 500530	GROUP LIFE INSURANCE		248	248	
0718500 500540	DISABILITY INSURANCE	160	243	83	51.66%
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	4,000	2,500	166.67%
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	4,800	5,500	700	14.58%
0718502 502000	GASOLINE	12,000	12,600	600	5.00%
0718502 502010	DIESEL FUEL	8,000	8,400	400	5.00%
0718502 502020	HEATING FUEL	3,200	3,360	160	5.00%
0718502 502710	MATERIALS & SUPPLIES - LINES	60,000	70,000	10,000	16.67%
0718502 502720	MATERIALS & SUPPLIES - METERNG	10,000	15,000	5,000	50.00%
0718502 502800	SAFETY SUPPLIES & EXPENSES	1,500	2,000	500	33.33%
0718502 502810	UNIFORMS & PROTECTIVE CLOTHING	6,920	6,920	-	0.00%
0718502 502900	MISC SUPPLIES & EXPENSES	1,400	1,400	-	0.00%

Account #	Description	FY2024 Approved	FY2025 Request	\$\$ Change	% Change
0718502 503000	MINOR EQUIPMENT	4,000	4,000	-	0.00%
0718502 504000	BUILDING MAINT & REPAIR	500	2,000	1,500	300.00%
0718502 504100	EQUIPMENT MAINT & REPAIR	3,000	7,000	4,000	133.33%
0718502 504200	VEHICLE MAINT & REPAIR	8,000	15,000	7,000	87.50%
0718502 504210	OIL & LUBRICATION	600	600	-	0.00%
0718502 504550	TRANSMISSION LINE MAINTENANCE	14,000	14,000	-	0.00%
TOTAL TRANSMISSION & DISTRIBUTION		717,827	801,027	83,200	11.59%

TOTAL CASH OPERATING EXPENSES	1,999,396	2,101,934	102,538	5.13%
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87 DEBT SERVICE

0718700 509000	DEBT PRINCIPAL	702,295	763,858	61,563	8.77%
0718700 509010	DEBT INTEREST	310,739	332,305	21,566	6.94%
0718700 509020	BANK CHARGES	15,072	31,684	16,613	110.23%
TOTAL DEBT SERVICE		1,028,105	1,127,847	99,742	9.70%

90 DEPRECIATION

0719000 509500	INFRASTRUCTURE / LINES	166,567	42,684	(123,883)	-74.37%
0719000 509510	BUILDINGS & IMPROVEMENTS	-	-	-	
0719000 509520	MACHINERY & EQUIPMENT	-	-	-	
TOTAL DEPRECIATION		166,567	42,684	(123,883)	-74.37%

91 AMORTIZATION

0719100 579110	AMORTIZED DEFERRED DEBITS	2,280	2,280	-	0.00%
TOTAL AMORTIZATION		2,280	2,280	-	0.00%

GRAND TOTAL ALL WATER EXPENSES	3,196,348	3,274,745	78,397	2.45%
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City of Brewer Water Capital Improvement Program FY2025

Project Descriptions

Machinery and Equipment -- \$215,000

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

The Water Department oversees more than 3,500 individually metered accounts, with many meters surpassing 20 years in service and showing signs of deterioration. To ensure the sustained stability of rates over the long term, we've opted to annually replace 5-6% of meters and their remote readers. This proactive approach mitigates the need for significant system-wide overhauls every 16-20 years, thus averting the necessity of frequent loans. Our ongoing proposal advocates for the continuation of this initiative, focusing on replacing those meters most susceptible to failure.

This perennial capital item is funded by an annual transfer from the Water Operating Fund.

Utility Tractor / Mower - \$30,000

The current Hayes Treatment Plant mower has exceeded its 20-year lifespan, and sourcing replacement parts has become increasingly challenging, prompting us to resort to modifications to sustain its operation. To address this issue, we propose acquiring a utility tractor/mower. This versatile equipment will not only facilitate mowing tasks, but also extend its utility to various other functions. By investing in this unit, we can streamline operations by minimizing trips to the plant for spring cleanup, snow removal, as well as loading and unloading equipment and supplies.

Funding for this project will come from monies left over in the Robinhood Drive line replacement capital account.

Hatcase Pump Station Fiber Installation and New I/O - \$125,000

The existing control system for equipment at our Hatcase Pond water source is constrained by the limitations of the copper lines extending from the plant to the pond, as well as by the power capacity of the current system. To enhance our control capabilities and ensure reliable communication, it is imperative to install fiber optic cables from the plant to the pond. This upgrade will facilitate the installation of new input/output (I/O) systems, ensuring clear and dependable communication.

Furthermore, the implementation of fiber optics will enable remote access to surveillance cameras, significantly enhancing security in the intake area.

This project will be financed with \$100,000 in American Rescue Plan Act (ARPA) funds* and an additional \$25,000 from the department's Watershed Reserve.

Water System Infrastructure -- \$1,500,000

Paint Levenseller Standpipe – \$1,500,000

The degradation of the protective coating on both the interior and exterior surfaces of our metal standpipe has reached a critical point, necessitating immediate action to ensure the

integrity and longevity of the tank. To address this issue effectively, a comprehensive approach is required, involving the draining and recoating of the tank's interior and exterior.

Following a collaboration by various departments, Brewer has successfully secured federal assistance totaling \$1,006,000 to aid in the restoration project. This investment not only safeguards the structural integrity of the standpipe but also reinforces our dedication to maintaining high standards of quality and safety of our drinking water. By addressing this issue and leveraging federal support, we are ensuring the continued functionality and resilience of our essential infrastructure for years to come.

The majority of funding for this project will come from \$1,006,000 in federal grant funds received via a 2024 congressionally directed spending award, which will be administered by the U.S. Environmental Protection Agency Community Grants Program. The remaining \$494,000 will come from Water Department capital reserve funds that are already set aside for this project. The Water Department is currently designing this project using a \$52,000 Maine Drinking Water Program Design Grant.

*The FY24 CIP anticipated use of this \$100k in ARPA funding to install a generator at the interconnection facility. However, the department was successful in obtaining grant funding from FEMA for the generator, so the ARPA funds are being reallocated in FY25.

FY2025 Water Department Capital Improvement Program

MUNIS Acct	DESCRIPTION	LIFE	YEAR PURCHASED	REPLMT COST	FUNDING SOURCE	FY2024 CRRYFWD	CASH OUTLAY		
							FY2025	FY2026	FY2027
							FY2028	FY2029	
MACHINERY & EQUIPMENT									
0571003-573012	Replace meters add radio reads 6% per year	18	2020-20XX	900,000	rates		60,000	70,000	70,000
	Purchase and install fixed base antenna	20	2024					35,000	
	Ozone monitors	10	2018	45,000					
0571003-573021	Copier / Printer for Office	5	2019	5,000					
0571003-573024	Tapping Machine with Power Head	15	2011	4,500			4,500		5,000
0571003-573018	Travel Vac for Distribution System	15	2010	25,000			50,000		
	Air Exhaust for Soda Ash system	15	2012	8,000					
0571003-573036	Unit 750 4 wheel drive 1/2 ton Meter Truck	10	2017	40,000				8,000	
0571003-573001	Unit 751 3/4 ton with plow	10	2019	41,000				40,000	
0571003-573029	Unit 752 1 ton Ford F350 utility truck	10	2014	20,000					41,000
0571003-573039	Unit 753 Ozone plant truck 4wd 1/2 ton	10	2019	35,000			50,000		
	Unit 758 Vac Trailer	20	2009	40,000					35,000
	Unit 760 Light Tower	20	1990	17,000			20,000		40,000
	Utility tractor / mower (Hayes TP)	10			realloc		30,000		
0571003-573032	Sensus reading equipment x2 and software	6	2016	15,850					20,000
	Hatcase Pump Station - Fiber and New I/O Systems	10			ARPA/resrve		125,000		
MACHINERY & EQUIPMENT TOTAL							215,000	194,500	153,000
									135,000
									191,000
BUILDINGS & IMPROVEMENTS									
0571002-572003	Building Repairs at WTP (roof)	20	2012	10,000				75,000	
0571001-571008	Rebuild Hatcase Pond Road from WTP to PS	15	2011	35,000				35,000	
	Replace Generator at Hayes TP							80,000	
	Replace furnace Hayes TP							80,000	
	Building and piping at Levensellar tank for filling point							1,000,000	
BUILDINGS & IMPROVEMENTS TOTAL							0	270,000	1,000,000
									0
WATER SYSTEM INFRASTRUCTURE									
0571002-572000	Paint Levenseller Standpipe - Internal & External	20	2013	1,500,000	grant/crryfwd	494,000	1,500,000		
	Replace pipe at 0.5 miles per year \$200 per ft							528,000	528,000
WATER LINES TOTAL							1,500,000	528,000	528,000
							1,500,000	528,000	528,000
CAPITAL IMPROVEMENT PROGRAM TOTAL							1,715,000	992,500	1,681,000
									663,000
							1,715,000		719,000

*The FY24 CIP anticipated use of this \$100k in ARPA funding to install a generator at the interconnection facility. However, the department was successful in obtaining grant funding from FEMA for the generator, so the ARPA funds are being reallocated in FY25.

CAPITAL IMPROVEMENT FUNDING

Grant Funds (CDS) 1,006,000 Congressionally Directed Spending grant
Grant Funds (ARPA) 100,000 American Rescue Plan Act funds*
Watershed Reserve Account 25,000
Carryforward/Reallocation 524,000
Water Rates (0717502-509130) 60,000

TOTAL 1,715,000

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY24 APPROVED COMPARED TO FY25 REQUEST

WATER DEPARTMENT	FULL TIME EQUIVALENT		ANNUAL
	FY24	FY25	SALARY
	APPROVED	REQUEST	FY25
ADMINISTRATION			
Superintendent	1	1	107,549
Office / Finance Manager	1	1	79,552
Utility Billing Clerk	1	1	46,437
	3	3	
OZONE PLANT			
Lead Operator	1	1	64,393
Plant Operator	2	2	55,386
	3	3	
TRANSMISSION & DISTRIBUTION			
Foreman	1	1	71,679
Specialist II	1	1	58,138
Specialst I	2	2	55,059
Utility Floater	2	2	49,514
	6	6	
WATER DEPARTMENT TOTAL	12.00	12.00	

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 FY2025, the Water Department will pay 5%, 15% and 15%, respectively, of the these salaries.

**CITY OF BREWER
Water Department
Principal Debt Maturities
6/30/2024**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	ESTIMATE		TOTAL
							2022 Refinance	2024 Bond	
2025	36,250	29,670	36,750	8,500	50,675	134,513	390,000	77,500	763,858
2026	36,250	29,670	36,750	8,500	50,675	134,513	405,000	112,500	813,858
2027		29,670	36,750	8,500	50,675	134,513	420,000	112,500	792,608
2028		29,670	36,750	8,500	50,675	134,513	435,000	112,500	807,608
2029		29,670	36,750	8,500	50,675	134,513	455,000	112,500	827,608
2030			36,750	8,500	50,675	134,513	475,000	112,500	817,938
2031				8,500	50,675	134,513	495,000	112,500	801,188
2032				8,500	50,675	134,513	515,000	112,500	821,188
2033					50,675	134,513	540,000	112,500	837,688
2034					50,675	134,513	470,000	112,500	767,688
2035						134,513	415,000	124,000	673,513
2036						134,513	425,000	89,000	648,513
2037						134,513	230,000	89,000	453,513
2038						134,513	230,000	89,000	453,513
2039						134,513	145,000	89,000	368,513
2040						134,513	115,000	89,000	338,513
2041						134,513	125,000	89,000	348,513
2042							125,000	89,000	214,000
2043								89,000	89,000
2044								89,000	89,000

PRINCIPAL OUTSTANDING AT FISCAL YEAR END

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	ESTIMATE		TOTAL
							2022 Refinance	2024 Bond	
2025	36,250	118,678	183,750	59,500	456,075	2,152,209	6,020,000	1,937,500	10,963,962
2026	-	89,008	147,000	51,000	405,400	1,883,183	5,615,000	1,825,000	10,015,591
2027	-	59,338	110,250	42,500	354,725	1,883,183	5,195,000	1,712,500	9,357,496
2028	-	29,668	73,500	34,000	304,050	1,748,670	4,760,000	1,600,000	8,549,888
2029	-		36,750	25,500	253,375	1,614,157	4,305,000	1,487,500	7,722,282

**CITY OF BREWER
Water Department
Interest Debt Maturities
6/30/2024**

FY	2005C MMBB	Fee Only	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	ESTIMATE	TOTAL
		2009F MMBB						2024 Bond	
2025			2,205	878	6,499	24,773	256,950	41,000	332,305
2026			1,838	692	5,815	21,522	242,950	64,317	337,134
2027			1,470	574	5,131	20,177	226,750	60,932	315,034
2028			1,103	446	4,447	18,832	209,950	57,547	292,324
2029			735	284	3,763	17,487	188,200	54,162	264,630
2030			368	229	3,079	16,142	165,450	50,777	236,043
2031				95	2,394	14,796	141,700	47,391	206,378
2032					1,710	13,451	126,850	44,006	186,018
2033					1,026	12,106	101,100	40,621	154,854
2034					342	10,761	74,100	37,236	122,439
2035						9,416	58,825	33,851	102,092
2036						8,071	45,338	30,466	83,874
2037						6,726	31,525	27,081	65,331
2038						5,381	24,050	23,696	53,126
2039						4,035	16,575	20,311	40,921
2040						2,690	11,863	16,926	31,478
2041						1,345	8,125	13,540	25,052
2042							4,063	10,155	16,260
2043								6,770	6,770
2044								3,385	3,385

INTEREST OUTSTANDING AT FISCAL YEAR END

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	ESTIMATE	TOTAL
								2024 Bond	
2025			5,513	2,322	27,707	182,938	1,677,413	643,169	2,539,060
2026			3,675	1,629	21,892	161,416	1,434,463	578,852	2,201,926
2027			2,205	1,055	16,761	141,239	1,207,713	517,920	1,886,892
2028			1,103	609	12,314	122,407	997,763	460,374	1,594,568
2029			368	324	8,552	104,920	809,563	406,212	1,329,938

**CITY OF BREWER
Water Department
Administrative Fee Maturities
6/30/2024**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	ESTIMATE 2024 Bond	TOTAL
2025		1,483	1,948		2,859	7,964		17,430	31,684
2026		1,483	1,929		2,825	7,802		10,878	24,917
2027		1,483	1,911		2,790	7,735		10,660	24,580
2028		1,483	1,893		2,756	7,667		10,447	24,247
2029		1,483	1,874		2,722	7,600		10,238	23,918
2030			1,856		2,688	7,533		10,034	22,110
2031					2,653	7,465		9,833	19,952
2032					2,619	7,398		9,636	19,654
2033					2,585	7,331		9,443	19,359
2034					2,551	7,264		9,255	19,069
2035						7,196		7,589	14,785
2036						7,129		7,361	14,490
2037						7,062		7,140	14,202
2038						6,995		6,926	13,921
2039						6,927		6,718	13,646
2040						6,860		6,517	13,377
2041						6,793		6,321	13,114
2042								6,132	6,132
2043								5,948	5,948
2044								5,769	5,769

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

FY	DEBT PRINCIPAL	DEBT INTEREST	DEBT FEES	TOTAL PAYMENTS	CHG FROM PRIOR YR
2025	763,858	332,305	31,684	1,127,847	291,571
2026	813,858	337,134	24,917	1,175,909	48,062
2027	792,608	315,034	24,580	1,132,222	(43,687)
2028	807,608	292,324	24,247	1,124,179	(8,043)
2029	827,608	264,630	23,918	1,116,156	(8,023)
2030	817,938	236,043	22,110	1,076,091	(40,065)
2031	801,188	206,378	19,952	1,027,517	(48,574)
2032	821,188	186,018	19,654	1,026,860	(658)
2033	837,688	154,854	19,359	1,011,901	(14,959)
2034	767,688	122,439	19,069	909,196	(102,705)
2035	673,513	102,092	14,785	790,390	(118,806)
2036	648,513	83,874	14,490	746,878	(43,513)
2037	453,513	65,331	14,202	533,047	(213,831)
2038	453,513	53,126	13,921	520,560	(12,487)
2039	368,513	40,921	13,646	423,080	(97,480)
2040	338,513	31,478	13,377	383,368	(39,712)
2041	348,513	25,052	13,114	386,679	3,311
2042	214,000	16,260	6,132	236,391	(150,287)
2043	89,000	6,770	5,948	101,718	(134,674)
2044	89,000	3,385	5,769	98,154	(3,564)
TOTAL	11,727,822	2,875,448	344,873	14,948,143	